

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

Annual Budget

2021-22



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2021
and Ending June 30, 2022

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
2021 - 2022 Budget**

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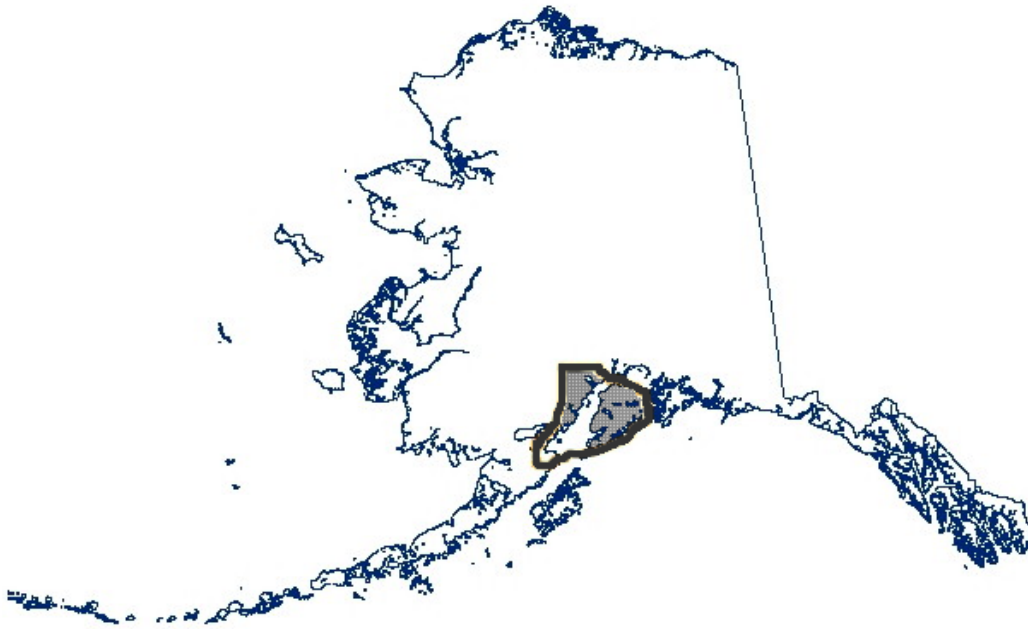
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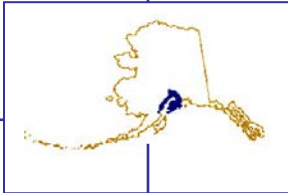
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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**EXECUTIVE
SECTION**



EXECUTIVE SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

Dave Jones

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April 5, 2021

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

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2022. The District Superintendent and Assistant Superintendent of Instructional Support assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary media for presenting the financial plan and the report of operations to the public.

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

A concerted effort has been made to continue to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2021. The Kenai Peninsula Borough School District is proud to be one of only 131 recipients nationally and 1 of 2 Alaskan districts to have been awarded the MBA in fiscal year 2020. Fiscal year 2021 information was not available at publication.

Organizational Component

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

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

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

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

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

Board of Education

Mr. John Kelly, President
Ms. Debbie Cary, Vice President
Mr. Jason Tauriainen, Clerk
Ms. Penny Vadla, Treasurer
Ms. Jennifer Waller, Member
Mr. Tim Daugharty, Member
Ms. Virginia Morgan, Member
Mr. Matt Morse, Member
Ms. Patti Truesdell, Member
Ms. Neviya Reed, Student Representative

Administrative Cabinet

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

Budget Process

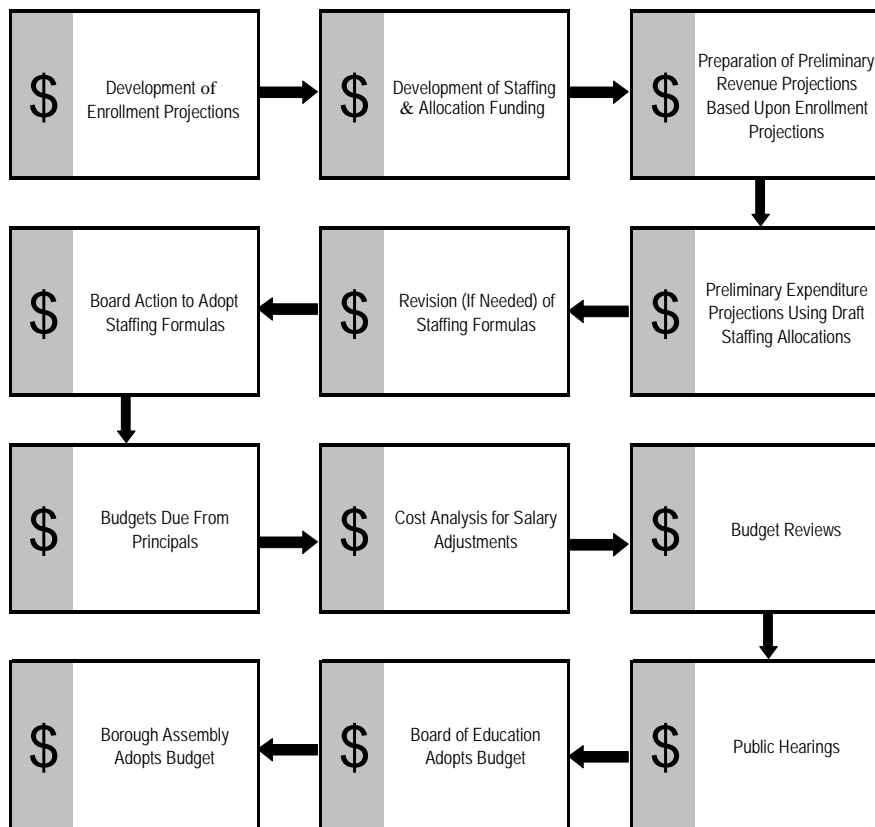
The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2020 for the FY22 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 7,861 students enrolled for FY22. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2020. It is important to note that in October 2020, the district OASIS student count reported 7,755.91 students enrolled, which was under the projection for FY21 of 8,573. That decrease in FY21 brought the total loss in enrollment to over 2,620 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2020. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In April, budget presentation meetings were held via Zoom.

The initial budget was approved by the School Board on April 5, 2021. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.

**Kenai Peninsula Borough School District
Budget Process**



Implementation of the budget is effective on July 1, 2021, marking the beginning of fiscal year 2022, which will run through June 30, 2022.

FY22 Preliminary Budget Development Calendar

August 2020						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

3rd - Board Meeting

September 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

14th - Board Meeting
25th - Start of 20-Day OASIS Count

October 2020						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1st - Projected Enrollment Deadline for Schools
5th - Board Meeting
6th - Board Work Session
23rd - End of 20-Day OASIS Count

November 2020						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

2nd - Board Meeting
5th - FY21 Actual Enrollment Report Due to DOEED
6th - FY22 Projected Enrollment Report Due to DOEED
9th - FY22 Staffing Projections and Site Budget Formulations Begin

December 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

7th - Enrollment Information Reported to Board

January 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

11th - FY22 Preliminary Budget Information to Board
12th - Board Worksession - FY22 Budget Discussion

February 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

- 1st - Board Meeting
- 16th - Public Budget Forum - TBD
- 17th - Public Budget Forum - TBD
- 18th - Public Budget Forum - TBD
- 23rd - Public Budget Forum - TBD

March 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- 1st - School Board Meeting - FY22 Budget Recommendation

April 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

- 5th - School Board Meeting - Present FY22 Budget for Approval
- *6th - Final KPBSD Budget Information to Borough Assembly

May 2021						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- 3rd - School Board Meeting
- *4th - Ordinance Introduced at Borough Assembly (possible date)
- *18th - Borough Assembly Resolution (possible date)

June 2021						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- 7th - School Board Meeting
- *8th - Borough Assembly Ordinance Vote (possible date)

*Tentative dates that are subject to change. The Borough Assembly sets their 2021 meeting dates late in the calendar year, so meeting dates for 2021 are not available at this time.

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

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

Significant Issues

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

The state budget, passed by the legislature and signed by the Governor, funded the foundation formula with a BSA of \$5,930 per student.

On June 1, 2021, the Kenai Peninsula Borough passed Ordinance 2021-19 appropriating funds for fiscal year 2022. KPB Funding for FY22 is \$36,537,314 for appropriation and \$11,462,686 for in-kind services totaling \$48,000,000. Kenai Peninsula Borough could provide additional funding if the revenue comes in higher than projected.

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

Enrollment Projections

The process that was used to project the FY22 enrollment is based on a straight-line projection for most schools as of October 23, 2020. The steps involved in formulating the enrollment projection of 7,861 were:

- Grades at each school site were moved ahead one grade level (except charter schools).
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, and Marathon.
- Kindergarten enrollment was based on the average of actual enrollment for FY19, FY20 and FY21 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

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

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$131,403,890 based on the enrollment projection of 7,861. State funding through the foundation formula remains at the FY17, FY18, FY19, FY20 and FY21 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$48,000,000 for FY22. A portion of the local effort is provided as In-Kind Services in the amount of \$11,362,732.

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

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

Expenditure Budget

The expenditure budget of \$134,081,112 is based on the enrollment projection of 7,861 students and other consideration noted below.

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

The FY22 budget was developed based on the following significant elements:

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Healthcare was calculated using the FY21 High Deduction Health Plan rates + 5%.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY22 Budget reflects employer-paid amount per covered employee of \$28,020
- for employees on the High Deductible Health Plan. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 17% of the budget and 21% of the total salary and benefit amount.

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

CERTIFIED FORMULAS:

ELEMENTARY SCHOOLS GRADES K-6 >=250

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

ELEMENTARY SCHOOLS GRADES K-6 100-249

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

HIGH SCHOOL/MIDDLE SCHOOL

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

SMALL SCHOOLS<200

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

SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

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

HIGH SCHOOL

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

MIDDLE SCHOOL

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

SMALL SCHOOLS <100

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

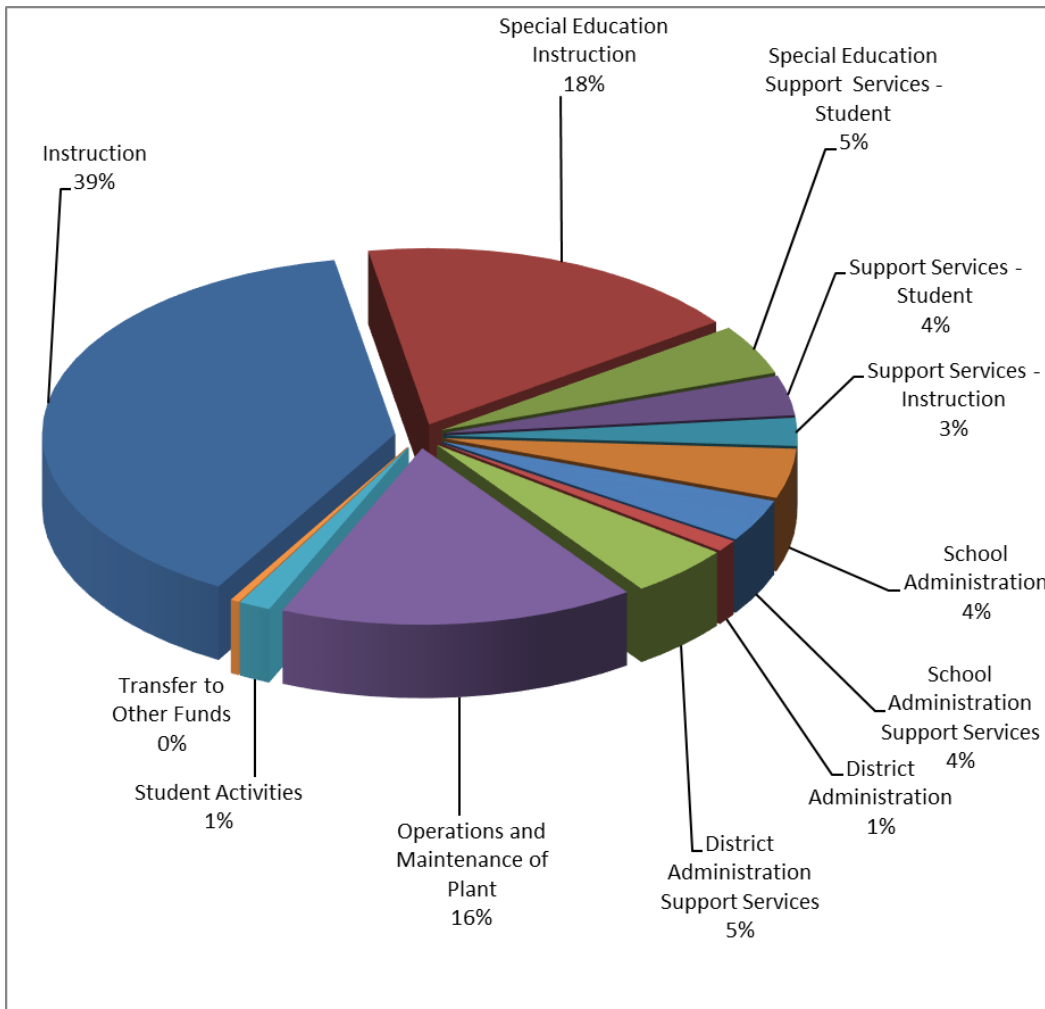
SMALL SCHOOLS >100 WITH HIGH SCHOOL

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

- Supply and copy budgets have been adjusted based on the enrollment projection.
- Utility budgets have been rolled forward with few adjustments. With recent decreases in oil prices, those budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- Budgets for property, liability, stop-loss insurance and worker's compensation costs, which are received as In-Kind Services from the Kenai Peninsula Borough, include the most recent insurance premium estimates.
- Fund transfers are included for the Student Nutrition program in the amount of \$550,000.
- Equipment budgets for FY22 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure through the Technology Plan.
 - Equipment for students with special needs and compliance with ADA.

Expenditure Summary by Function	Current 2020-21 Budget	2021-22 Budget
Instruction	\$ 66,509,316	\$ 52,164,050
Special Education Instruction	21,882,711	23,972,281
Special Education Support Services - Student	6,015,089	6,152,967
Support Services - Student	4,681,710	4,913,449
Support Services - Instruction	3,513,493	3,443,607
School Administration	6,585,487	6,088,767
School Administration Support Services	5,227,639	5,212,634
District Administration	1,334,086	1,419,763
District Administration Support Services	6,584,951	6,360,208
Operations and Maintenance of Plant	21,535,730	21,850,326
Student Activities	1,965,098	1,953,060
Transfer to Other Funds	750,000	550,000
Total General Fund Expenditures	\$ 146,585,310	\$ 134,081,112

The following graph depicts the functional allocation of the FY22 General Fund expenditure budget in accordance with the State of Alaska Chart of Accounts:



FY22 Budget by Object and Function

		Certificated Salaries	Non-Certificated Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Fund Transfer	Total
Instruction	Sum of Amount	27,049,339	1,412,916	18,541,949	100,000	120,357	264,857	649,772	3,078,068	171,493	775,299		52,164,050
	% of Object	60.06%	8.14%	40.63%	8.17%	15.89%	3.86%	5.57%	70.16%	-82.67%	94.80%		38.90%
	% of Function	51.85%	2.71%	35.55%	0.19%	0.23%	0.51%	1.25%	5.90%	0.33%	1.49%		100.00%
Special Education Instruction	Sum of Amount	7,806,887	4,838,346	10,881,972	223,894	35,917		3,200	151,065	31,000			23,972,281
	% of Object	17.33%	27.89%	23.85%	18.29%	4.74%		0.03%	3.44%	-14.94%			17.88%
	% of Function	32.57%	20.18%	45.39%	0.93%	0.15%		0.01%	0.63%	0.13%			100.00%
Special Education Support Services - Student	Sum of Amount	2,859,917	428,603	2,275,548	438,400	78,255	5,000	3,575	50,729	10,440	2,500		6,152,967
	% of Object	6.35%	2.47%	4.99%	35.82%	10.33%	0.07%	0.03%	1.16%	-5.03%	0.31%		4.59%
	% of Function	46.48%	6.97%	36.98%	7.13%	1.27%	0.08%	0.06%	0.82%	0.17%	0.04%		100.00%
Support Services Student	Sum of Amount	996,950	1,580,568	2,204,665		61,480	3,310	6,700	52,678	7,098			4,913,449
	% of Object	2.21%	9.11%	4.83%		8.12%	0.05%	0.06%	1.20%	-3.42%			3.66%
	% of Function	20.29%	32.17%	44.87%		1.25%	0.07%	0.14%	1.07%	0.14%			100.00%
Support Services Instruction	Sum of Amount	1,097,955	455,279	1,282,695	40,000	67,079	13,681	10,600	459,823	16,495			3,443,607
	% of Object	2.44%	2.62%	2.81%	3.27%	8.86%	0.20%	0.09%	10.48%	-7.95%			2.57%
	% of Function	31.88%	13.22%	37.25%	1.16%	1.95%	0.40%	0.31%	13.35%	0.48%			100.00%
School Administration	Sum of Amount	3,814,214	11,844	2,146,645		81,755			8,210	26,099			6,088,767
	% of Object	8.47%	0.07%	4.70%		10.79%			0.19%	-12.58%			4.54%
	% of Function	62.64%	0.19%	35.26%		1.34%			0.13%	0.43%			100.00%
School Administration Support Services	Sum of Amount		2,183,125	2,286,957		1,800	668,600	250	42,302	29,600			5,212,634
	% of Object		12.58%	5.01%		0.24%	9.75%	0.00%	0.96%	-14.27%			3.89%
	% of Function		41.88%	43.87%		0.03%	12.83%	0.00%	0.81%	0.57%			100.00%
District Administration	Sum of Amount	347,135	299,882	445,681	115,000	75,170	18,700	45,400	36,395	36,400			1,419,763
	% of Object	0.77%	1.73%	0.98%	9.40%	9.92%	0.27%	0.39%	0.83%	-17.55%			1.06%
	% of Function	24.45%	21.12%	31.39%	8.10%	5.29%	1.32%	3.20%	2.56%	2.56%			100.00%
District Administration Support Services	Sum of Amount	139,823	2,631,423	2,020,487	306,632	74,577	27,964	1,487,960	219,411	-586,069	38,000		6,360,208
	% of Object	0.31%	15.17%	4.43%	25.05%	9.85%	0.41%	12.75%	5.00%	282.53%	4.65%		4.74%
	% of Function	2.20%	41.37%	31.77%	4.82%	1.17%	0.44%	23.39%	3.45%	-9.21%	0.60%		100.00%
Operations and Maintenance of Plant	Sum of Amount		3,124,052	3,153,564		8,050	5,854,264	9,426,362	281,834	200	2,000		21,850,326
	% of Object		18.01%	6.91%		1.06%	85.38%	80.75%	6.42%	-0.10%	0.24%		16.30%
	% of Function		14.30%	14.43%		0.04%	26.79%	43.14%	1.29%	0.00%	0.01%		100.00%
Student Activities	Sum of Amount	925,581	384,451	393,390		153,000		40,000	6,830	49,808			1,953,060
	% of Object	2.06%	2.22%	0.86%		20.20%		0.34%	0.16%	-24.01%			1.46%
	% of Function	47.39%	19.68%	20.14%		7.83%		2.05%	0.35%	2.55%			100.00%
Fund Transfers	Sum of Amount											550,000	550,000
	% of Object											100.00%	0.41%
	% of Function											100.00%	100.00%
Total Sum of Amount		45,037,801	17,350,489	45,633,553	1,223,926	757,440	6,856,376	11,673,819	4,387,345	-207,436	817,799	550,000	134,081,112
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% of Total Budget		33.59%	12.94%	34.03%	0.91%	0.56%	5.11%	8.71%	3.27%	-0.15%	0.61%	0.41%	100.00%

Major Goals and Objectives

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

Board of Education Goals

Board goals for FY22 were set at the July, 2021 board meeting. Board goals for FY22 are:

- 1) Closing out of the current 2017-2022 Strategic Plan and Development of the 2022-2027 Strategic Plan.
- 2) Strengthen KPBSD's relationship with the Peninsula Legislative Delegation, Borough Assembly, Borough Administration, Families, and the Community-at-Large.
- 3) Development of a Comprehensive Long-term Facilities Plan (in partnership with the Borough).

District Goals

2017-2022 KPBSD Strategic Plan

Mission: Empower all learners to positively shape their futures.

Vision: KPBSD will inspire all learners to pursue their dreams in a rigorous, relevant and responsive environment.

Guiding Principles: Every KPBSD student will graduate prepared for their future. A strong, positive relationship with all students is the foundation of a quality education in KPBSD. A KPBSD diploma guarantees a student is ready for life, college, and career.

1. Ready for

- Life: KPBSD students will demonstrate life readiness skills by possessing resiliency, grit, and perseverance to achieve their goals with a growth mindset that empowers them to approach their future with confidence.
- College: KPBSD students will demonstrate college readiness by meeting rigorous academic indicators and/or post-secondary assessment scores.
- Career: KPBSD students will demonstrate career readiness by identifying a career interest and meeting employability/experiential benchmarks.

2. Rigor: *All Students will achieve high levels of academic growth*

- Students will learn in a performance-based instructional model.
- Student growth and success will be determined through multiple measures of learning.
- Students will have "accessible anywhere" curriculum without dependencies on particular technologies.

3. Relevance *Experience a personalized learning system*

- Students will learn in a flexible instructional model that is fluid and developmentally appropriate for all.
- Students will experience varied instructional strategies that target individual strengths and interests of each learner.
- Students will develop a personalized learner profile as demonstrated in their portfolio.
- Students will be given opportunities to develop healthy lifestyles and make healthy choices.
- Students will be provided instructional opportunities in partnership with parents and community that extend growth, exploration and learning beyond the classroom.

4. Responsive *Be immersed in a high quality instructional environment*

- Prioritize strong, positive relationships with all students to support their social and emotional needs.
- Teachers will utilize a repertoire of high-yield instructional strategies that are research-based, high quality instructional strategies, within the instructional environment.
- Develop a culture of continuous innovation within all schools across the district.
- Professional learning is embedded and ongoing, resulting in continuous growth and innovation.
- Develop a highly reliable and efficient organization through online/concurrent collaboration

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

	Actual FTE FY21	Projected FTE FY22	Difference
Regular Instruction	484.88	436.51	-48.37
Special Education - Instruction	232.37	233.44	1.07
Special Education Support Services - Students	42.61	42.34	-0.27
Support Services - Students	42.63	42.13	-0.50
Support Services - Instruction	29.67	30.05	0.38
School Administration	36.30	32.20	-4.10
School Administration Support Services	53.13	48.63	-4.50
District Administration	5.00	5.00	0.00
District Administration Support Services	35.75	34.75	-1.00
Operations and Maintenance of Plant	72.95	69.45	-3.50
Student Activities	2.35	2.35	0.00
	<u>1037.64</u>	<u>976.85</u>	<u>-60.79</u>

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

Financial Component

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

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

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2021, the Borough recorded \$25,785,000 in outstanding general obligation school debt.

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

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

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget	FY23 Estimate	FY24 Estimate	FY25 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 139,147,558	\$ 142,363,184	\$ 146,618,608	\$ 138,277,807	\$ 131,403,890	\$ 139,931,318	\$ 139,877,965	\$ 139,877,965
Food Service Fund Revenues	3,096,894	3,159,875	3,060,187	3,229,904	3,278,002	3,327,062	3,377,103	3,428,145
Student Transportation Fund Revenues	8,074,746	7,996,818	7,801,442	7,848,393	7,944,438	8,033,406	8,070,813	8,070,813
Governmental Fund Revenues	\$ 150,319,198	\$ 153,519,877	\$ 157,480,237	\$ 149,356,104	\$ 142,626,330	\$ 151,291,786	\$ 151,325,881	\$ 151,376,923
Governmental Fund Expenditures								
General Fund Expenditures	\$ 138,652,629	\$ 139,471,259	\$ 142,248,037	\$ 145,835,310	\$ 133,531,112	\$ 136,201,734	\$ 138,925,769	\$ 141,704,284
Food Service Fund Expenditures	3,798,616	3,596,804	3,913,508	3,979,904	4,030,667	4,110,406	4,191,740	4,274,701
Student Transportation Fund Expenditures	7,776,607	7,964,944	7,985,095	8,008,282	8,168,448	8,331,817	8,498,453	8,668,421
Total Governmental Fund Expenditures	\$ 150,227,852	\$ 151,033,007	\$ 154,146,640	\$ 157,823,496	\$ 145,730,227	\$ 148,643,957	\$ 151,615,962	\$ 154,647,406
General Fund Revenues Over (Under) Expenditures	494,929	2,891,925	4,370,571	(7,557,503)	(2,127,222)	3,729,584	952,196	(1,826,319)
Transfers Out	(850,000)	(750,000)	(864,420)	(750,000)	(550,000)	(780,300)	(795,906)	(811,824)
Net Change in Fund Balance	(355,071)	2,141,925	3,506,151	(8,307,503)	(2,677,222)	2,949,284	156,290	(2,638,143)
General Fund Balance, Beginning of Year	14,554,926	14,199,855	16,341,780	19,847,931	11,540,428	8,863,206	11,812,490	11,968,780
General Fund Balance, End of Year	\$ 14,199,855	\$ 16,341,780	\$ 19,847,931	\$ 11,540,428	\$ 8,863,206	\$ 11,812,490	\$ 11,968,780	\$ 9,330,637
Special Revenue Fund Revenues Over (Under) Expenditures	(403,583)	(405,055)	(1,036,974)	(909,889)	(976,675)	(1,081,755)	(1,242,277)	(1,444,164)
Transfers in	850,000	750,000	864,420	750,000	550,000	780,300	795,906	811,824
Net Change in Fund Balance	446,417	344,945	(172,554)	(159,889)	(426,675)	(301,455)	(446,371)	(632,340)
Special Revenue Fund Balance, Beginning of Year	1,669,136	2,115,553	2,460,498	2,287,944	2,128,055	1,701,380	1,399,925	953,554
Special Revenue Fund Balance, End of Year	\$ 2,115,553	\$ 2,460,498	\$ 2,287,944	\$ 2,128,055	\$ 1,701,380	\$ 1,399,925	\$ 953,554	\$ 321,214
Total Governmental Fund Balance, Beginning of Year	16,224,062	16,315,408	18,802,278	22,135,875	13,668,483	10,564,586	13,212,415	12,922,334
Total Governmental Fund Balance, End of Year	\$ 16,315,408	\$ 18,802,278	\$ 22,135,875	\$ 13,668,483	\$ 10,564,586	\$ 13,212,415	\$ 12,922,334	\$ 9,651,851

Assumptions:

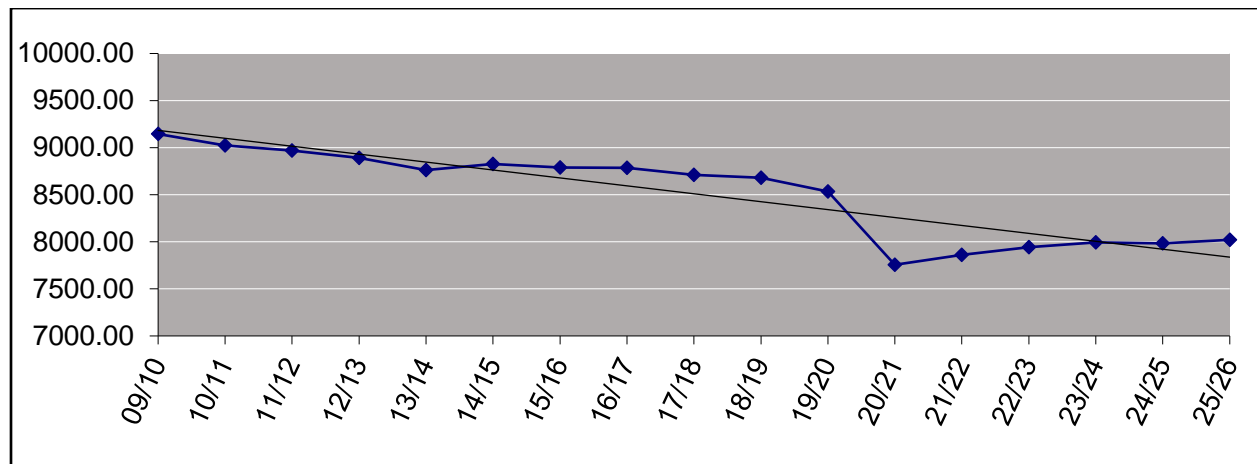
- FY23, FY24 and FY25 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY23, FY24 and FY25 Pupil Transportation Fund and Other Governmental Funds estimates assume revenues offset expenditures each year

Informational Component

FY10-FY21 OASIS Enrollment History and FY22-FY26 Future Projections

YEAR	PRE-K	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	GROWTH
09/10	5.96	690.87	641.10	670.51	653.08	640.06	697.06	683.36	725.96	685.30	820.06	808.14	726.36	696.85	9144.67	-1.20%
10/11	6.90	681.79	665.85	656.65	666.70	657.40	629.65	706.24	696.60	727.03	695.31	723.72	746.94	764.28	9025.06	-1.31%
11/12	27.57	663.65	653.35	664.45	658.70	655.60	672.35	634.32	708.19	693.46	726.80	685.81	703.10	822.22	8969.57	-0.61%
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8892.06	-0.86%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8760.52	-1.48%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8827.87	0.77%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8787.60	-0.46%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8784.83	-0.03%
17/18	35.35	688.50	656.85	670.20	688.90	691.95	692.58	698.50	648.00	662.25	663.75	657.45	646.55	610.90	8711.73	-0.83%
18/19	28.35	635.63	689.31	642.40	691.80	705.80	677.25	700.81	674.69	641.22	643.60	666.65	653.13	629.64	8680.28	-0.36%
19/20	29.26	632.45	614.10	672.60	640.50	677.90	712.65	668.05	680.80	667.30	630.80	626.55	658.20	623.88	8535.04	-1.67%
20/21	17.95	582.90	552.40	546.60	593.71	566.70	608.30	665.10	589.80	641.20	653.05	591.70	569.73	576.77	7755.91	-9.13%
21/22	0.00	639.00	599.00	557.00	590.00	593.00	584.00	615.00	653.00	581.00	600.00	633.00	593.00	624.00	7861.00	-7.90%
22/23	0.00	622.00	641.00	598.00	557.00	594.00	590.00	583.00	629.00	653.00	600.00	603.00	652.00	619.00	7941.00	1.02%
23/24	0.00	608.00	624.00	640.00	598.00	561.00	591.00	589.00	597.00	629.00	652.00	603.00	622.00	678.00	7992.00	0.64%
24/25	0.00	626.00	610.00	623.00	640.00	602.00	558.00	590.00	603.00	597.00	609.00	609.00	622.00	648.00	7983.00	-0.11%
25/26	0.00	622.00	628.00	609.00	623.00	644.00	599.00	557.00	604.00	603.00	597.00	612.00	674.00	648.00	8020.00	0.46%

District annual enrollment change: FY10 through FY26



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

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

Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$2.32 million in additional maintenance support for the school district for FY22. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

Areawide facilities	
Area-wide auditorium lighting upgrades	300,000
Area-wide system assessment/design needs	300,000
Area-wide electrical and lighting upgrades	150,000
Area-wide flooring replacement upgrades	125,000
Area-wide HVAC/DDC & boiler upgrades	850,000
Area-wide portables and outbuildings	150,000
Area-wide security and safety improvements	175,000
Area-wide building envelope upgrade/replacement	200,000
Vehicle/pickup/van/small tractor for maintenance	35,000
Vehicle/pickup/van/small tractor for maintenance	35,000
Total	<u>\$2,320,000</u>

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

Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY22 is 8.597 mills. The approved General Fund property tax rate for FY22 remains at 4.70 mills. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. The net effect for a taxpayer with a \$100,000 home and a 4.70 mill tax rate is a \$470 annual contribution for the combined operation of the Borough government and the School District.

Tax Levies and Collections

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

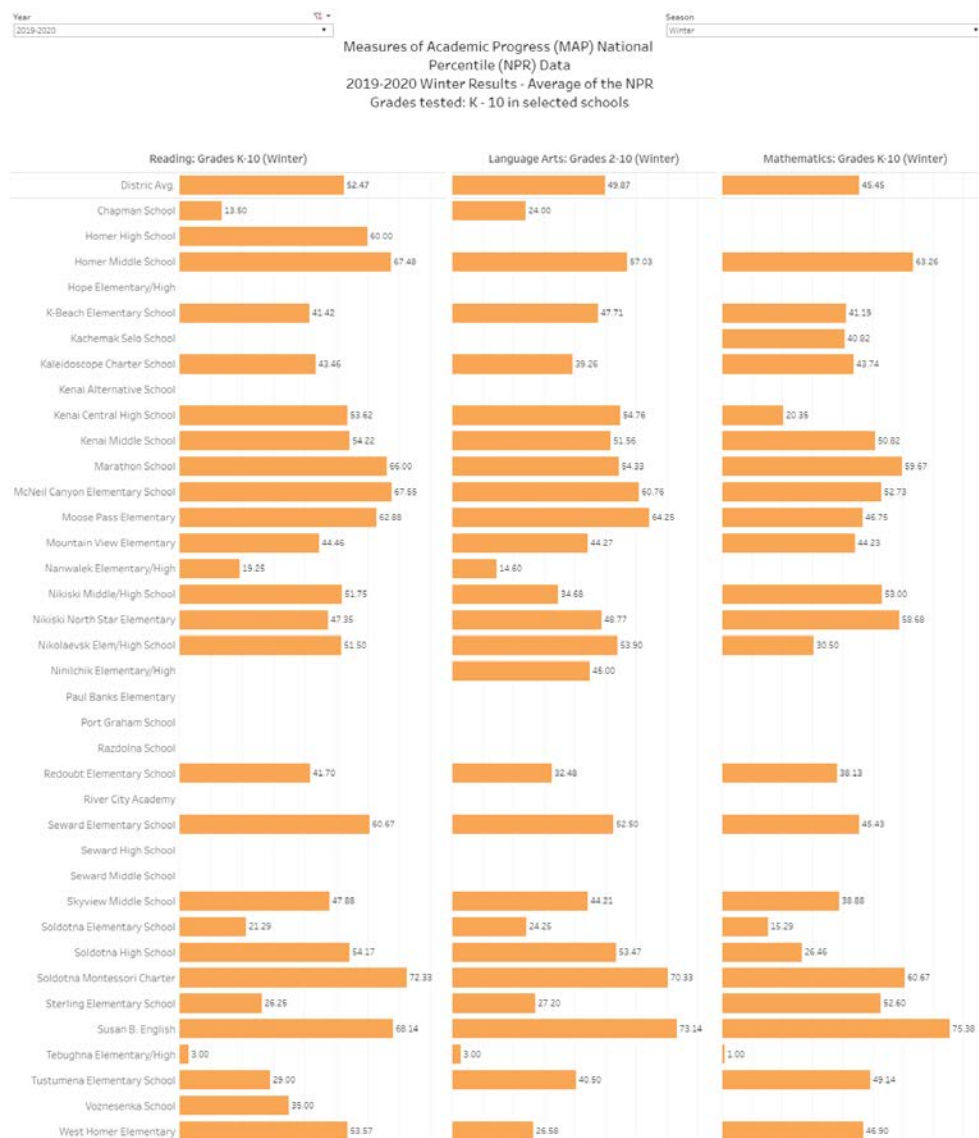
Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2011-12	30,419,493	29,946,804	98.446%	467,436	30,414,240	99.983%
2012-13	30,823,497	30,382,636	98.570%	432,510	30,815,146	99.973%
2013-14	31,750,392	31,332,596	98.684%	408,584	31,741,180	99.971%
2014-15	31,685,014	31,142,025	98.286%	533,148	31,675,173	99.969%
2015-16	33,108,951	32,410,590	97.891%	687,592	33,098,182	99.967%
2016-17	35,591,917	35,157,568	98.780%	418,511	35,576,079	99.956%
2017-18	37,068,282	36,645,827	98.860%	400,072	37,045,899	99.940%
2018-19	38,941,185	38,535,145	98.957%	365,278	38,900,423	99.895%
2019-20	40,079,402	39,607,678	98.823%	309,659	39,917,337	99.596%
2020-21	40,380,465	39,981,984	99.013%	-	39,981,984	99.013%

Performance Results

Performance Evaluation of Alaska's Schools (PEAKS) The Alaska Department of Education and Early Development (DEED) selected Data Recognition Corporation (DRC) to administer the statewide summative assessments for grades 3-9 in English language arts (ELA), math and grades 4, 8, and 10 in science. The new assessments in ELA and math was administered for the first time in spring 2017. The PEAKS assessments are intended to measure the skills and concepts in the Alaska English Language Arts and Mathematics Standards adopted in 2012.

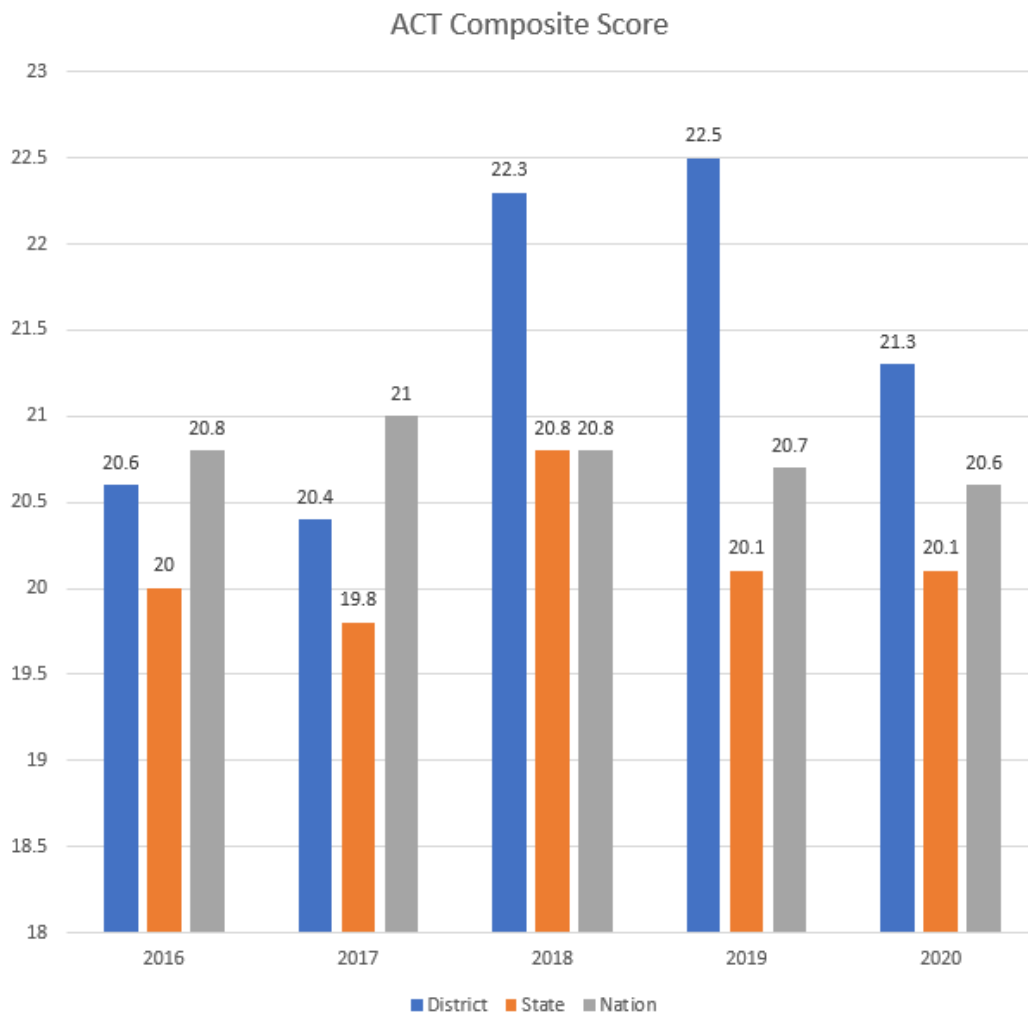
In the spring of 2020, the federal government waived the requirement for state assessments due to the COVID-19 pandemic. As a result, the PEAKS assessment was not administered to students in the 2019-2020 school year.

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

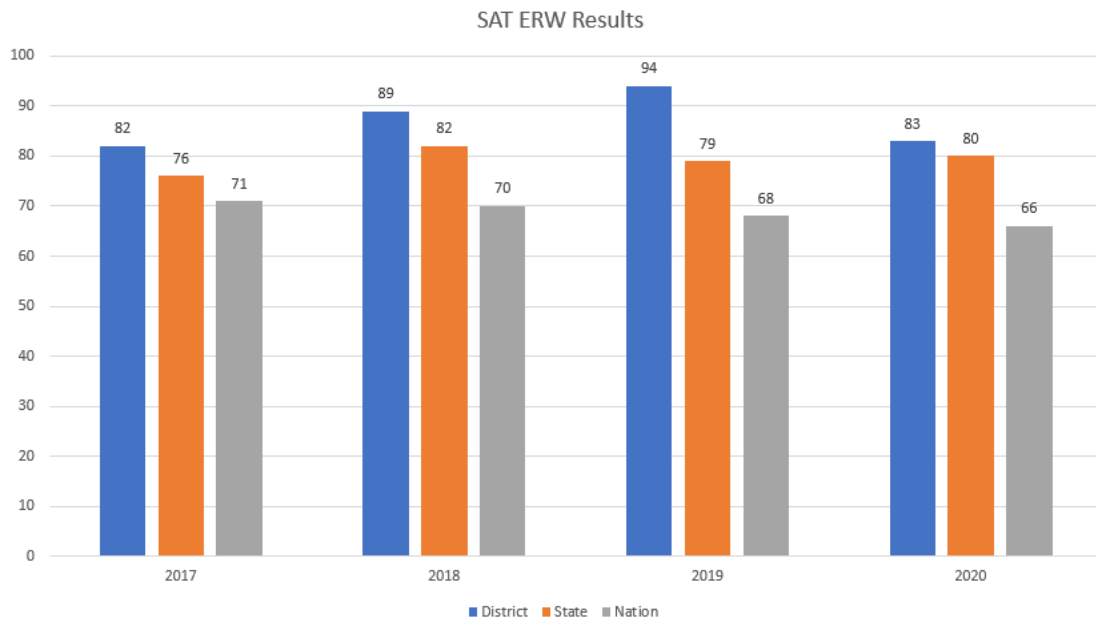
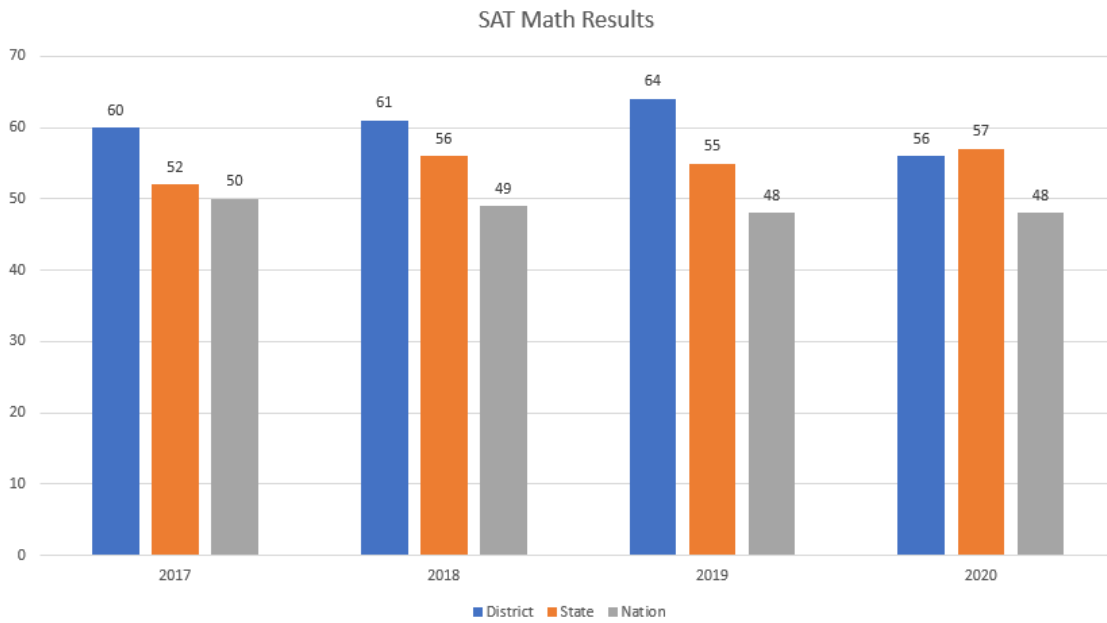


Aimsweb is a form of curriculum-based measurement (CBM), used for universal screening three times a year and progress monitoring when needed in grades K-12. This form of brief assessment measures overall performance of key foundational skills at each grade level to provide accurate prediction of reading and math achievement. KPBSD assesses early literacy and math skills (TEL and TEN), reading fluency (R-CBM) and basic math computation (M-COMP) and math concepts and applications (M-CAP). Assessments are given in Fall, Winter & Spring. As a district assessment, students in Grades K – 5 are required to test. In FY 20, the spring benchmarks for Aimsweb did not occur because of the COVID-19 pandemic.

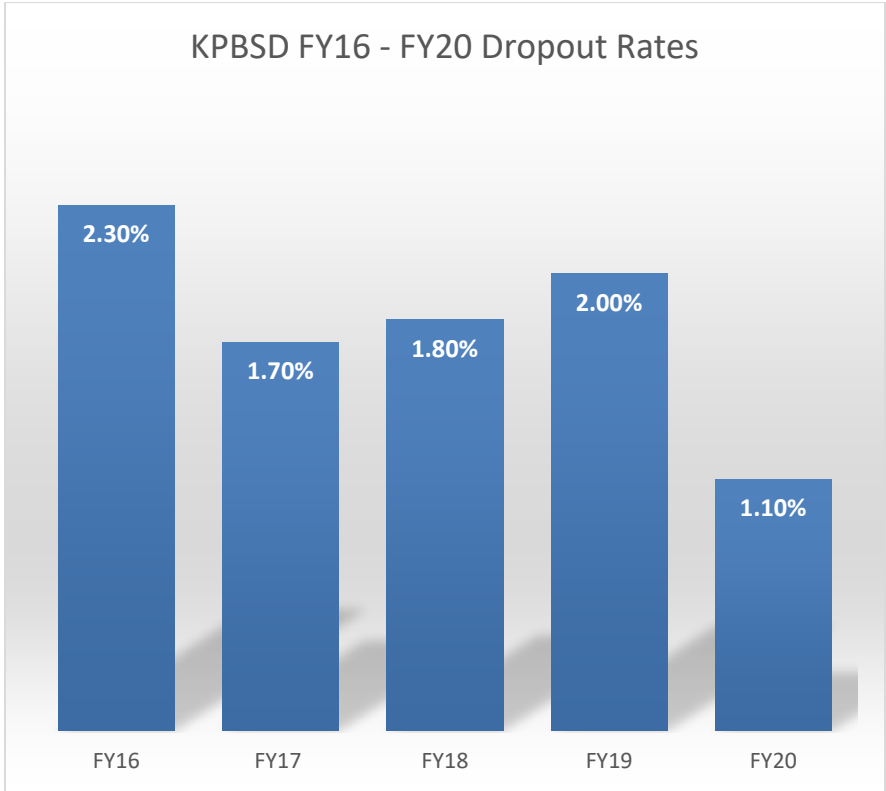
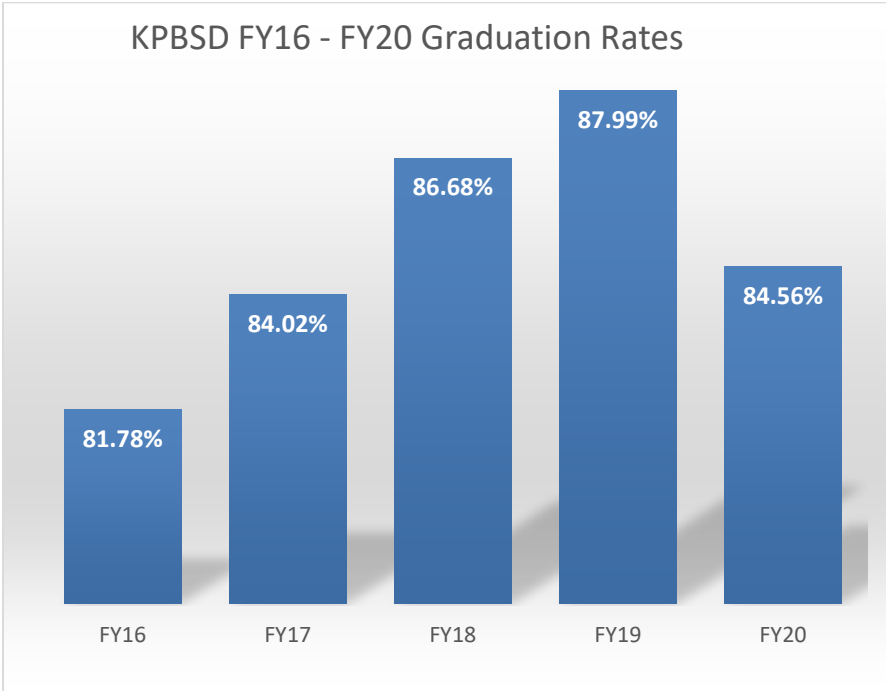
The **ACT®** test measures high school students' general educational development and predicts their ability to complete college-level work. The multiple-choice tests cover four skill areas: English, mathematics, reading, and science. The writing test, which is optional, measures skill in planning and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



The SAT - In March of 2016, the new SAT test was released. The redesigned SAT provides more robust data and uses a two section score (Evidenced based Reading & Writing [ERW] and Math) and one composite score. As a result, 2017 was the benchmark year for new SAT and reporting.



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



Future Year's General Fund Projections

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

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

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

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing basically flat enrollment at most schools.
- 2) No change in the Borough assessments (upon which the local contribution is calculated).
- 3) Borough contribution of the level funded for FY22 of \$50,000,000.
- 4) No Changes to the State Foundation Formula.

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

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

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

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected
Twenty Day Enrollment	8,711.73	8,680.28	8,535.05	8,573.00	7,861.00	7,941.00	7,992.00	7,983.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930
Enrollment in <u>adjusted</u> ADM	17,898.37	17,914.01	17,804.41	17,959.90	17,721.70	17,729.05	17,731.10	17,730.70
BASIC NEED	\$106,137,334	\$106,230,079	\$105,580,151	\$106,502,207	\$105,089,681	\$105,133,267	\$105,145,423	\$105,143,051
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$10,122,329,820	\$10,270,697,890	\$10,378,538,220	\$10,690,439,310	\$11,247,287,861	\$11,247,287,861	\$11,247,287,861	\$11,247,287,861
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12								
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward Impact Aid	\$26,824,174	\$27,217,349	\$27,503,126	\$28,329,664	\$29,805,313	\$29,805,313	\$29,805,313	\$29,805,313
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$79,313,160	\$79,012,730	\$78,077,025	\$78,172,543	\$75,284,368	\$75,327,954	\$75,340,110	\$75,337,738
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$49,242,944	\$51,301,627	\$51,716,191	\$52,489,253	\$52,219,276	\$53,463,093	\$53,463,093	\$53,463,093

Revenues

Local Contribution	\$ 49,738,432	\$ 49,738,432	\$ 52,489,253	\$ 50,000,000	\$ 48,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Other Local Revenue	196,098	169,505	228,456	180,000	180,000	180,000	180,000	180,000
E-Rate	719,477	613,575	648,931	700,000	700,000	700,000	700,000	700,000
Interest	193,053	1,153,016	1,203,960	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	79,312,743	80,401,228	80,879,179	76,181,372	71,118,602	77,634,849	77,581,479	77,581,479
Quality Schools/Learning Opportunity Grants	286,790	288,080	286,749	290,079	272,307	283,488	283,505	283,505
On Behalf TRS Relief Payment	7,664,800	8,442,963	9,174,109	8,973,675	9,300,952	9,300,952	9,300,952	9,300,952
On Behalf PERS Relief Payment	737,438	1,360,827	1,561,023	1,652,681	1,532,029	1,532,029	1,532,029	1,532,029
Federal Contribution	298,727	195,558	146,948	-	-	-	-	-
	\$ 139,147,558	\$ 142,363,184	\$ 146,618,608	\$ 138,277,807	\$ 131,403,890	\$ 139,931,318	\$ 139,877,965	\$ 139,877,965

Expenditures

Instruction	\$ 62,615,102	\$ 61,912,283	\$ 67,448,952	\$ 66,509,316	\$ 67,839,502	\$ 69,196,292	\$ 70,580,218	\$ 71,991,823
Special Education - Instruction	20,962,197	21,128,793	21,113,691	21,882,711	22,320,365	22,766,773	23,222,108	23,686,550
Special Education Support Services - Student	5,777,098	6,000,381	6,134,594	6,015,089	6,135,391	6,258,099	6,383,261	6,510,926
Support Services - Student	4,517,746	4,667,500	4,858,449	4,681,710	4,775,344	4,870,851	4,968,268	5,067,633
Support Services - Instruction	2,953,227	3,441,871	3,587,114	3,513,493	3,583,763	3,655,438	3,728,547	3,803,118
School Administration	6,354,513	6,285,566	6,462,914	6,585,487	6,717,197	6,851,541	6,988,571	7,128,343
School Administration Support Services	5,173,092	5,124,066	5,182,157	5,227,639	5,332,192	5,438,836	5,547,612	5,658,565
District Administration	1,290,042	1,352,816	1,236,838	1,334,086	1,360,768	1,387,983	1,415,743	1,444,058
District Administration Support Services	5,870,719	6,056,752	6,741,551	6,584,951	6,716,650	6,850,983	6,988,003	7,127,763
Operation and Maintenance of Plant	21,062,691	21,519,961	21,259,040	21,535,730	21,966,445	22,405,773	22,853,889	23,310,967
Student Activities	2,076,203	1,981,270	2,006,395	1,965,098	2,004,400	2,044,488	2,085,378	2,127,085
Transfers to Other Funds	850,000	750,000	864,420	750,000	765,000	780,300	795,906	811,824
	\$ 139,502,630	\$ 140,221,259	\$ 146,896,115	\$ 146,585,310	\$ 149,517,016	\$ 152,507,357	\$ 155,557,504	\$ 158,668,654

Revenues Over (Under) Expenditures	(355,072)	2,141,925	(277,507)	(8,307,503)	(18,113,126)	(12,576,039)	(15,679,539)	(18,790,689)
Fund Balance, Beginning of Year	14,554,926	14,199,854	16,341,779	16,064,272	7,756,769	-10,356,357	(22,932,396)	(38,611,934)
Fund Balance, End of Year	14,199,854	16,341,779	16,064,272	7,756,769	-10,356,357	(22,932,396)	(38,611,934)	(57,402,623)

Assumptions:

- FY23, FY24 and FY25 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY23, FY24 and FY25 expenditures based on 2% increase each year

Acknowledgments

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

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

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

Respectfully submitted,

Mr. Clayton Holland
Superintendent

Ms. Elizabeth Hayes
Director of Finance



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

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



A handwritten signature in black ink, reading 'W. Edward Chabal', written over a horizontal line.

W. Edward Chabal
President

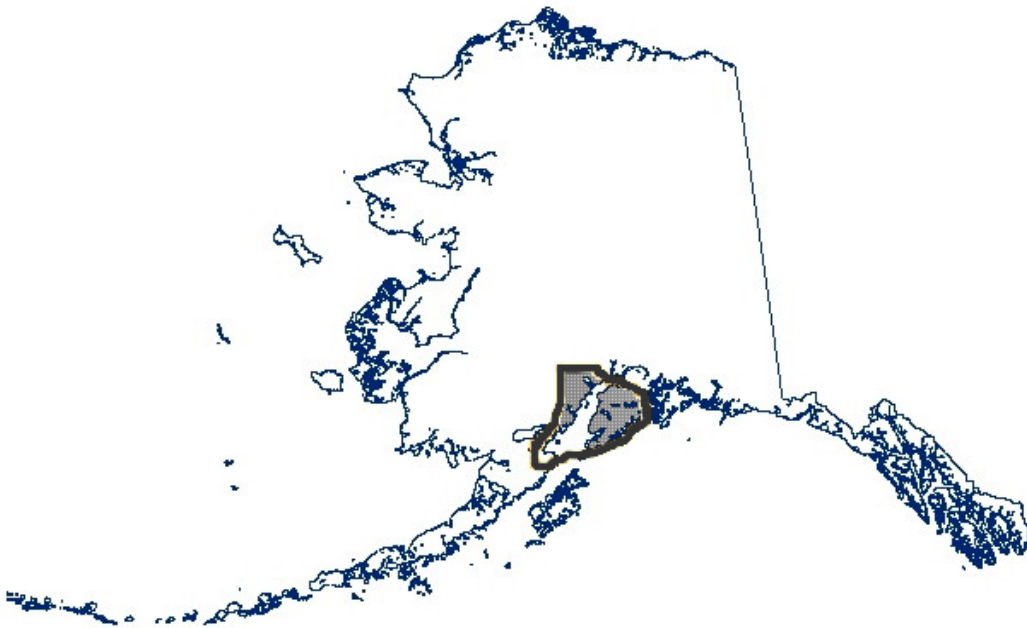
A handwritten signature in black ink, reading 'David J. Lewis', written over a horizontal line.

David J. Lewis
Executive Director

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**ORGANIZATIONAL
SECTION**



ORGANIZATIONAL SECTION

Organizational Section

Borough and School District Relationship

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

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

Mission Statement

The mission of the Kenai Peninsula Borough School District is to develop productive, responsible citizens who are prepared to be successful in a dynamic world.

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 FY22 is 7,861 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 2021 - 2022

Mr. John Kelly, President
Ms. Debbie Cary, Vice President
Mr. Jason Tauriainen, Clerk
Ms. Penny Vadla, Treasurer
Ms. Jennifer Waller, Member
Mr. Tim Daugharty, Member
Ms. Virginia Morgan, Member
Ms. Patti Truesdell, Member
Mr. Matt Morse, Member
Ms. Neviya Reed, Student Representative

Board of Education Goals

Board goals for FY22 were set at the July, 2021 board meeting. Board goals for FY22 are:

- 1) Closing out of the current 2017-2022 Strategic Plan and Development of the 2022-2027 Strategic plan.
- 2) Strengthen KPBSD's relationship with the Peninsula Legislative Delegations, Borough Assembly, Borough Administration, Families, and the Community-at-Large.
- 3) Development of a Comprehensive Long-term Facilities Plan (in partnership with the Borough).

District Goals

2017-2022 KPBSD Strategic Plan

Mission: Empower all learners to positively shape their futures.

Vision: KPBSD will inspire all learners to pursue their dreams in a rigorous, relevant and responsive environment.

Guiding Principles: Every KPBSD student will graduate prepared for their future. A strong, positive relationship with all students is the foundation of a quality education in KPBSD. A KPBSD diploma guarantees a student is ready for life, college, and career.

1. Ready for

- Life: KPBSD students will demonstrate life readiness skills by possessing resiliency, grit, and perseverance to achieve their goals with a growth mindset that empowers them to approach their future with confidence.
- College: KPBSD students will demonstrate college readiness by meeting rigorous academic indicators and/or post-secondary assessment scores.
- Career: KPBSD students will demonstrate career readiness by identifying a career interest and meeting employability/experiential benchmarks.

2. Rigor: *All Students will achieve high levels of academic growth*

- Students will learn in a performance-based instructional model.
- Student growth and success will be determined through multiple measures of learning.
- Students will have "accessible anywhere" curriculum without dependencies on particular technologies.

3. Relevance *Experience a personalized learning system*

- Students will learn in a flexible instructional model that is fluid and developmentally appropriate for all.
- Students will experience varied instructional strategies that target individual strengths and interests of each learner.
- Students will develop a personalized learner profile as demonstrated in their portfolio.
- Students will be given opportunities to develop healthy lifestyles and make healthy choices.

- Students will be provided instructional opportunities in partnership with parents and community that extend growth, exploration and learning beyond the classroom.

4. Responsive *Be immersed in a high quality instructional environment*

- Prioritize strong, positive relationships with all students to support their social and emotional needs.
- Teachers will utilize a repertoire of high-yield instructional strategies that are research-based, high quality instructional strategies, within the instructional environment.
- Develop a culture of continuous innovation within all schools across the district.
- Professional learning is embedded and ongoing, resulting in continuous growth and innovation.
- Develop a highly reliable and efficient organization through online/concurrent collaboration

Allocation of Resources to Achieve Goals and Objectives

Mission: Empower all learners to positively shape their futures

The District allocates 72.2%, or \$96.7 million of the \$134 million operating funds budget to instructional program expenses.

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

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

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

The Information Services department is responsible for our Technology plan. With an annual budget of approximately \$594 thousand, the plan is to replace all computers district-wide on a 3-year cycle. Due to the high volume of computers throughout the District, this is now taking close to 6 years. To keep the overall age of devices at the lowest possible number districtwide, a secondary replacement cycle occurs each summer following the placement of new technology. Any equipment that is directly replaced in any given year through the normal technology plan process is evaluated and redistributed to other schools with even older technology.

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

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

District Administration and Management

**District Administration
2021 - 22**

Mr. Clayton Holland, Superintendent
Ms. Kari Dendurent, Assistant Superintendent, Instruction
Ms. Pegge Erkeneff, Director of Communications, Community & Government Relations
Mr. Nate Crabtree, Director of Human Resources
Ms. Amy Hagen, 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
2021-22**

Aurora Borealis	Mr. Cody McCanna	Nikiski North Star	Ms. Jenna Fabian
Chapman	Mr. Josh Hinds	Nikolaevsk	Mr. Mike Sellers
Connections	Mr. Richard Bartolowits	Ninilchik	Mr. Jeffrey Ambrosier
Cooper Landing	Mr. Douglas Hayman	Paul Banks	Mr. Eric Pederson
Fireweed Academy	Mr. William Hindman	Port Graham	Mr. Eric Hart
Homer Flex	Mr. Christopher Brown	Razdolna	Mr. Michael Sturm
Homer High	Mr. Doug Waclawski	Redoubt	Mr. William Withrow
Homer Middle	Ms. Meghan Redmond	River City Academy	Ms. Dawn Edwards-Smith
Hope	Mr. Douglas Hayman	Seward High	Mr. Henry Burns
K- Beach Elementary	Mr. Janae Van Slyke	Seward Middle	Ms. Matthew Potter
Kachemak Selo	Mr. Michael Wojciak	Skyview Middle School	Ms. Jill Dufloth
Kaleidoscope Charter	Ms. Dawn Grimm	Soldotna Elementary	Mr. Austin Stevenson
Kenai Alternative	Mr. Loren Reese	Soldotna High	Mr. Sarge Truesdell
Kenai Central High	Mr. Dan Beck	Soldotna Montessori	Mr. John DeVold
Kenai Middle	Mr. Vaughn Dosko	Sterling	Ms. Denise Kelly
Marathon School	Ms. Melissa Linton	Susan B. English	Mr. Scott Jonsson
McNeil Canyon	Mr. Peter Swanson	Tebughna	Ms. Christy Gomez
Moose Pass	Mr. Douglas Hayman	Tustumena	Mr. Douglas Hayman
Mountain View	Mr. Karl Kircher	Voznesenka	Mr. Michael Wojciak
Nanwalek	Ms. Penny Bearden	West Homer Elementary	Mr. Eric Waltenbaugh
Nikiski Middle/Senior	Mr. Shane Bostic	William H. Seward	Mr. Alan Haskins

2021-2022 Organizational Chart



Kenai Peninsula Borough School District
 Education Stakeholders
 (Students, Parents, Community Members, Businesses)

Board of Education

Superintendent

Communications,
 Community &
 Government Relations

Assistant
 Superintendent

Director
 Student Support
 Services

Program Supervisors
 Intervention/Pre-K
 Coordinator
 Itinerant Specialists

Director
 Information
 Services

Director
 Elementary
 Education

Professional Learning
 & Federal Programs
 Professional
 Development
 Supervisors/Managers
 1) Title 1 Liaison
 2) Native Education

Director
 Planning and
 Operations

Supervisors/
 Managers
 1) Student Nutrition
 2) Transportation
 3) Warehouse

Director
 Secondary
 Education

Curriculum
 Assessment
 Student Activities
 Counselors
 CTE

Executive Director/
 Human Resources
 &
 Risk Management

Title IX/Compliance
 & Small Schools
 Coordinator

Executive Director
 Finance/CFO

Purchasing

Health & Benefits
 Department

Budget Administration and Management

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

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

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

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

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

Classification of Funds and Account Groups

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

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

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

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

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

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

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

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

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

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

Classification of Revenues and Expenditures

The Kenai Peninsula Borough School District account components and structure meet the requirements as outlined by the *State of Alaska Department of Education and Early Development Uniform Chart of Accounts for School Districts and Account Code Descriptions*. The “State Chart of Accounts” was created to provide guidelines and instructions for coding revenues and expenditures consistently statewide and to allow for more meaningful comparison of data from district to district. The Kenai Peninsula Borough School District’s chart of accounts is located on pages 239-253.

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

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

Required functions in the General Fund are:

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

Budget Supervision and Oversight

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

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

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

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

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

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

Budget Process

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

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2020 for the FY22 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 7,861 students enrolled for FY22. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2020. It is important to note that in October 2020, the district OASIS student count reported 7,755.91 students enrolled, which was under the projection for FY21 of 8,573. That decrease in FY21 brought the total loss in enrollment to over 2,620 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2020. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In April, budget presentation meetings were held via Zoom.

The initial budget was approved by the School Board on April 5, 2021. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.

Implementation of the budget is effective on July 1, 2021, marking the beginning of fiscal year 2022, which will run through June 30, 2022.

FY22 Preliminary Budget Development Calendar

August 2020						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

3rd - Board Meeting

September 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

14th - Board Meeting
25th - Start of 20-Day OASIS Count

October 2020						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1st - Projected Enrollment Deadline for Schools
5th - Board Meeting
6th - Board Work Session
23rd - End of 20-Day OASIS Count

November 2020						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

2nd - Board Meeting
5th - FY21 Actual Enrollment Report Due to DOEED
6th - FY22 Projected Enrollment Report Due to DOEED
9th - FY22 Staffing Projections and Site Budget Formulations Begin

December 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

7th - Enrollment Information Reported to Board

January 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

11th - FY22 Preliminary Budget Information to Board
12th - Board Worksession - FY22 Budget Discussion

February 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

- 1st - Board Meeting
- 16th - Public Budget Forum - TBD
- 17th - Public Budget Forum - TBD
- 18th - Public Budget Forum - TBD
- 23rd - Public Budget Forum - TBD

March 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- 1st - School Board Meeting - FY22 Budget Recommendation

April 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

- 5th - School Board Meeting - Present FY22 Budget for Approval
- *6th - Final KPBSD Budget Information to Borough Assembly

May 2021						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- 3rd - School Board Meeting
- *4th - Ordinance Introduced at Borough Assembly (possible date)
- *18th - Borough Assembly Resolution (possible date)

June 2021						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- 7th - School Board Meeting
- *8th - Borough Assembly Ordinance Vote (possible date)

*Tentative dates that are subject to change. The Borough Assembly sets their 2021 meeting dates late in the calendar year, so meeting dates for 2021 are not available at this time.

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

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

Revenue Budget

The revenue budget of \$131,403,890 based on the enrollment projection of 7,861. State funding through the foundation formula remains at the FY17, FY18, FY19, FY20 and FY21 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$48,000,000 for FY22. A portion of the local effort is provided as In-Kind Services in the amount of \$11,362,732.

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

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

Expenditure Budget

The expenditure budget of \$134,081,112 is based on the enrollment projection of 7,861 students and other consideration noted below.

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

The FY22 budget was developed based on the following significant elements:

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Healthcare was calculated using the FY21 High Deduction Health Plan rates + 5%.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY22 Budget reflects employer-paid amount per covered employee of \$28,020 for employees on the High Deductible Health Plan. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 17% of the budget and 21% of the total salary and benefit amount.

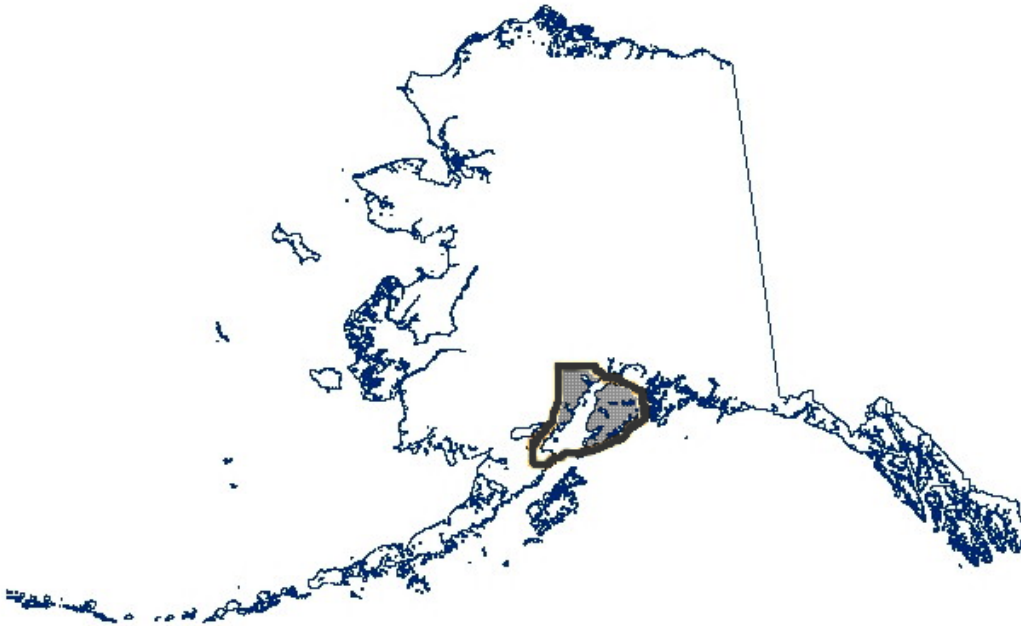
The Kenai Peninsula Borough School District Map



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

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



FINANCIAL SECTION

**FINANCIAL
SECTION**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 – 2022 Budget**

Classification of Funds and Account Groups

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

Fund Accounting

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

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

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

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

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

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

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

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

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

Relationship with Kenai Peninsula Borough

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

Therefore, such physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings and insurance for buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. Additional information about Capital spending and major projects can be found on page 238. The maintenance of buildings and insurance of buildings is also required by the State of Alaska to be shown in the School District report as "in-kind revenue and expenditures." These amounts are shown in the General Fund budget.

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$142,520,930 based on the enrollment projection of 8,573. State funding through the foundation formula remains at the FY17, FY18, FY19 and FY20 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$50,000,000 for FY21. A portion of the local effort is provided as In-Kind Services in the amount of \$11,362,732.

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

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

Expenditure Budget

The expenditure budget of \$145,535,841 is based on the enrollment projection of 8,573 students and other consideration noted below.

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

The FY21 budget was developed based on the following significant elements:

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Healthcare was calculated using the FY20 High Deduction Health Plan rates + 7%.
- The Addition of 6.0 FTE Elementary School Counselors.
- Additional 3.50 FTE Special Education Teachers to meet needs.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY21 Budget reflects employer-paid amount per covered employee of \$26,897 for employees on the High Deductible Health Plan. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 17% of the budget and 21% of the total salary and benefit amount.

Fund Balance

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

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

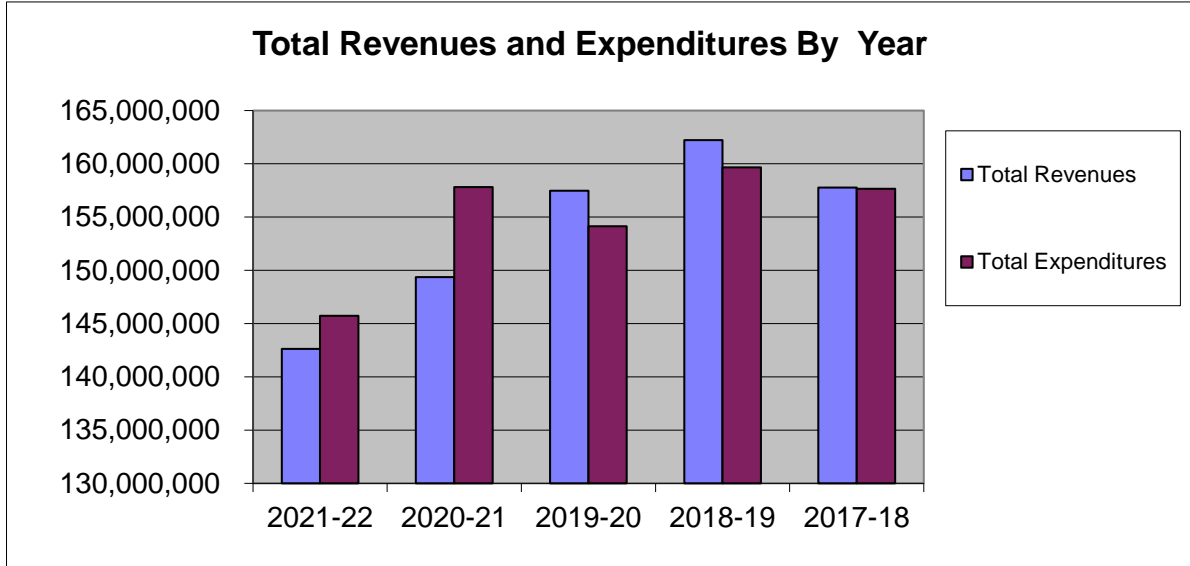
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
All Funds
Fiscal Year 2021-22
With Comparative Totals for Prior Years**

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Revenues:								
Intergovernmental - Local	\$ 49,738,431	\$ 49,738,432	\$ 52,489,253	\$ 50,000,000	\$ 48,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Intergovernmental - State	96,076,517	98,489,916	99,702,502	94,946,200	90,168,328	96,784,724	96,768,778	96,768,778
Intergovernmental - Federal	2,734,501	2,675,058	2,644,290	2,554,904	2,603,002	2,652,062	2,702,103	2,753,145
Food sales	659,306	679,755	562,845	675,000	675,000	675,000	675,000	675,000
E-Rate	719,477	613,575	648,931	700,000	700,000	700,000	700,000	700,000
Interest	193,052	1,153,016	1,203,960	300,000	300,000	300,000	300,000	300,000
Other revenues	197,913	170,126	228,456	180,000	180,000	180,000	180,000	180,000
Total Revenues	150,319,197	153,519,878	157,480,237	149,356,104	142,626,330	151,291,786	151,325,881	151,376,923
Other financing sources:								
Operating transfers in	850,000	750,000	864,420	750,000	765,000	780,300	795,906	811,824
Total Revenues and Other Financing Sources	151,169,197	154,269,878	158,344,657	150,106,104	143,391,330	152,072,086	152,121,787	152,188,747
Expenditures:								
Certificated Salaries	50,573,605	50,551,410	49,588,031	50,919,898	45,037,801	45,938,557	46,857,328	47,794,475
Non-Certificated Salaries	18,396,213	18,384,694	18,092,539	18,003,394	17,350,381	17,697,389	18,051,336	18,412,363
Employee Benefits	43,618,321	43,909,273	46,484,323	47,712,219	45,632,868	46,545,525	47,476,436	48,425,965
Professional and Technical Services	2,371,761	2,520,802	1,961,115	1,706,041	1,223,926	1,248,405	1,273,373	1,298,840
Staff Travel	872,734	777,754	545,639	684,767	759,940	775,139	790,642	806,454
Utilities	7,119,401	7,359,702	6,980,520	7,041,777	6,853,876	6,990,954	7,130,772	7,273,388
Other Purchased Services	10,693,420	11,220,280	11,454,226	11,923,636	11,673,819	11,907,295	12,145,441	12,388,350
Supplies, Material, and Media	3,524,126	3,745,226	5,278,909	5,270,808	4,387,345	4,475,092	4,564,594	4,655,886
Other Expenses	70,704	(131,780)	(136,305)	1,190,213	(206,643)	(210,776)	(214,991)	(219,291)
Equipment	1,412,344	1,133,898	1,999,040	1,382,557	817,799	834,155	850,838	867,855
Student Transportation	7,776,607	7,964,944	7,985,095	8,008,282	8,168,447	8,331,816	8,498,452	8,668,421
Food Service	3,798,616	3,596,804	3,913,508	3,979,904	4,030,667	4,110,406	4,191,740	4,274,701
Total Expenditures	150,227,852	151,033,007	154,146,640	157,823,496	145,730,226	148,643,957	151,615,961	154,647,407
Other Financing Uses:								
Operating transfers out	850,000	750,000	864,420	750,000	550,000	561,000	572,220	583,665
Total Expenditures and Other Financing Uses	151,077,852	151,783,007	155,011,060	158,573,496	146,280,226	149,204,957	152,188,181	155,231,072
Excess (Deficiency) of Revenues Over Expenditures	91,345	2,486,871	3,333,597	(8,467,392)	(2,888,896)	2,867,129	(66,394)	(3,042,325)
Fund Balances, Beginning of Year	16,224,062	16,315,407	18,802,278	22,135,875	13,668,483	10,779,587	13,646,716	13,580,322
Fund Balances, End of Year	\$ 16,315,407	\$ 18,802,278	\$ 22,135,875	\$ 13,668,483	\$ 10,779,587	\$ 13,646,716	\$ 13,580,322	\$ 10,537,997

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2021 - 2022 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



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GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Budget Of Revenues, Expenditures By Function And
Changes In Fund Balance
General Fund
Fiscal Year 2021-22
With Comparative Totals for Prior Years

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Revenues:								
Intergovernmental - Local	\$ 49,738,432	\$ 49,738,432	\$ 52,489,253	\$ 50,000,000	\$ 48,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Intergovernmental - State	88,001,771	90,493,098	91,901,060	87,097,807	82,223,890	88,751,318	88,697,965	88,697,965
Intergovernmental - Federal	298,727	195,558	146,948	-	-	-	-	-
E-Rate	719,477	613,575	648,931	700,000	700,000	700,000	700,000	700,000
Earnings on Investments	193,052	1,153,016	1,203,960	300,000	300,000	300,000	300,000	300,000
Other Revenues	196,098	169,505	228,456	180,000	180,000	180,000	180,000	180,000
Total Revenues	139,147,557	142,363,184	146,618,608	138,277,807	131,403,890	139,931,318	139,877,965	139,877,965
Expenditures by Function:								
Instruction	62,615,102	61,912,283	63,157,217	66,509,316	52,164,050	53,207,331	54,271,478	55,356,907
Special Education - Instruction	20,962,197	21,128,793	21,164,305	21,882,711	23,972,281	24,451,727	24,940,761	25,439,576
Special Education Support Services - Student	5,777,098	6,000,381	6,110,763	6,015,089	6,152,967	6,276,026	6,401,547	6,529,578
Support Services - Student	4,517,746	4,667,500	4,801,293	4,681,710	4,913,449	5,011,718	5,111,952	5,214,191
Support Services - Instruction	2,953,227	3,441,871	3,634,750	3,513,493	3,443,607	3,512,479	3,582,729	3,654,383
School Administration	6,354,513	6,285,566	6,675,932	6,585,487	6,088,767	6,210,542	6,334,753	6,461,448
School Administration Support Services	5,173,092	5,124,066	5,156,499	5,227,639	5,212,634	5,316,887	5,423,224	5,531,689
District Administration	1,290,042	1,352,816	1,277,546	1,334,086	1,419,763	1,448,158	1,477,121	1,506,664
District Administration Support Services	5,870,719	6,056,752	6,928,111	6,584,951	6,360,208	6,487,412	6,617,160	6,749,504
Operations and Maintenance of plant	21,062,691	21,519,961	21,746,782	21,535,730	21,850,326	22,287,333	22,733,079	23,187,741
Student Activities	2,076,203	1,981,270	1,594,839	1,965,098	1,953,060	1,992,121	2,031,964	2,072,603
Total Expenditures	138,652,630	139,471,259	142,248,037	145,835,310	133,531,112	136,201,734	138,925,769	141,704,284
Other Financing Uses:								
Operating transfers out	850,000	750,000	864,420	750,000	550,000	780,300	795,906	811,824
Total Expenditures and Other Financing Uses	139,502,630	140,221,259	143,112,457	146,585,310	134,081,112	136,982,034	139,721,675	142,516,108
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(355,073)	2,141,925	3,506,151	(8,307,503)	(2,677,222)	2,949,284	156,290	(2,638,143)
Fund Balances, Beginning of Year	\$ 14,554,926	\$ 14,199,854	\$ 16,341,779	\$ 16,064,272	\$ 8,806,238	\$ 46,776	\$ (11,644,020)	\$ (2,641,649)
Fund Balances, End of Year	\$ 14,199,853	\$ 16,341,779	\$ 19,847,930	\$ 7,756,769	\$ 6,129,016	\$ 2,996,060	\$ (11,487,730)	\$ (5,279,792)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Budget Of Revenues, Expenditures By Object And
Changes In Fund Balance
General Fund
Fiscal Year 2021-22
With Comparative Totals for Prior Years**

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2021-21	Budget 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Revenues:								
Intergovernmental - Local	\$ 49,738,432	\$ 49,738,432	\$ 52,489,253	\$ 50,000,000	\$ 48,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Intergovernmental - State	88,001,771	90,493,098	91,901,060	87,097,807	82,223,890	88,751,318	88,697,965	88,697,965
Intergovernmental - Federal	298,727	195,558	146,948	-	-	-	-	-
E-Rate	719,477	613,575	648,931	700,000	700,000	700,000	700,000	700,000
Earnings on Investments	193,052	1,153,016	1,203,960	300,000	300,000	300,000	300,000	300,000
Other Revenues	196,098	169,505	228,456	180,000	180,000	180,000	180,000	180,000
Total Revenues	139,147,557	142,363,184	146,618,608	138,277,807	131,403,890	139,931,318	139,877,965	139,877,965
Expenditures by Object:								
Certificated Salaries	50,573,605	50,551,410	49,588,031	50,919,898	45,037,801	45,938,557	46,857,328	47,794,475
Non-Certificated Salaries	18,396,213	18,384,694	18,092,539	18,003,394	17,350,381	17,697,389	18,051,336	18,412,363
Employee Benefits	43,618,321	43,909,273	46,484,323	47,712,219	45,632,868	46,545,525	47,476,436	48,425,965
Professional and Technical Services	2,371,761	2,520,802	1,961,115	1,706,041	1,223,926	1,248,405	1,273,373	1,298,840
Staff Travel	554,168	533,405	379,596	532,663	604,890	616,988	629,328	641,914
Student Travel	318,566	244,349	166,043	152,104	155,050	158,151	161,314	164,540
Utility Services	1,432,035	1,605,355	1,566,093	1,594,882	1,500,030	1,530,031	1,560,631	1,591,844
Energy Services	5,687,366	5,754,347	5,414,427	5,446,895	5,353,846	5,460,923	5,570,141	5,681,544
Other Purchased Services	10,693,420	11,220,280	11,454,226	11,923,636	11,673,819	11,907,295	12,145,441	12,388,350
Supplies, Materials, and Media	3,524,126	3,745,226	5,278,909	5,270,808	4,387,345	4,475,092	4,564,594	4,655,886
Other Expenses	70,704	(131,780)	(136,305)	1,190,213	(206,643)	(210,776)	(214,991)	(219,291)
Equipment	1,412,344	1,133,898	1,999,040	1,382,557	817,799	834,155	850,838	867,855
Total Expenditures	138,652,629	139,471,259	142,248,037	145,835,310	133,531,112	136,201,734	138,925,769	141,704,284
Other Financing Uses:								
Operating transfers out	850,000	750,000	864,420	750,000	550,000	561,000	572,220	583,665
Total Expenditures and Other Financing Uses	139,502,629	140,221,259	143,112,457	146,585,310	134,081,112	136,762,734	139,497,989	142,287,949
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(355,072)	2,141,925	3,506,151	(8,307,503)	(2,677,222)	3,168,584	379,976	(2,409,984)
Fund Balances, Beginning of Year	\$ 14,554,926	\$ 14,199,854	\$ 16,341,779	\$ 19,847,930	\$ 11,540,427	\$ 8,762,751	\$ 2,540,380	\$ (6,613,325)
Fund Balances, End of Year	\$ 14,199,854	\$ 16,341,779	\$ 19,847,930	\$ 11,540,427	\$ 8,863,205	\$ 11,931,335	\$ 2,920,356	\$ (9,023,309)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund Revenue
Fiscal Year 2021-22
With Comparative Totals for Prior Years**

<u>Revenue Source</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Budget 2020-21</u>	<u>Budget 2021-22</u>	<u>Projected 2022-23</u>	<u>Projected 2023-24</u>	<u>Projected 2024-25</u>
Borough In-Kind	\$ 10,854,635	\$ 10,854,635	\$ 11,048,424	\$ 11,362,732	\$ 11,362,732	\$ 11,362,732	\$ 11,362,732	\$ 11,362,732
Borough Appropriation	38,883,797	38,883,797	41,440,829	36,526,177	36,637,268	38,637,268	38,637,268	38,637,268
Earnings on Investments	193,052	1,153,016	1,203,960	300,000	300,000	300,000	300,000	300,000
E-Rate	719,477	613,575	648,931	700,000	700,000	700,000	700,000	700,000
Rentals	23,650	28,150	26,400	30,000	30,000	30,000	30,000	30,000
Other Revenues	172,448	141,355	202,056	150,000	150,000	150,000	150,000	150,000
Total Local Revenue	50,847,059	51,674,528	54,570,600	49,068,909	49,180,000	51,180,000	51,180,000	51,180,000
Foundation Program	79,312,743	79,011,273	78,773,325	76,181,372	71,118,602	77,634,849	77,581,479	77,581,479
PERS On-Behalf Payment	737,438	1,360,827	1,561,023	1,652,681	1,532,029	1,532,029	1,532,029	1,532,029
TRS On-Behalf Payment	7,664,800	8,442,963	9,174,109	8,973,675	9,300,952	9,300,952	9,300,952	9,300,952
Quality Schools	286,790	288,080	286,749	290,079	272,307	283,488	283,505	283,505
Other State Revenue	-	1,389,955	2,105,854	2,111,091	-	-	-	-
Total State Revenue	88,001,771	90,493,098	91,901,060	89,208,898	82,223,890	88,751,318	88,697,965	88,697,965
Medicaid	298,727	195,558	146,948	-	-	-	-	-
Total Federal Revenue	298,727	195,558	146,948	-	-	-	-	-
Total General Fund Revenue	\$ 139,147,557	\$ 142,363,184	\$ 146,618,608	\$ 138,277,807	\$ 131,403,890	\$ 139,931,318	\$ 139,877,965	\$ 139,877,965

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

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

Actual Expenditures 2017-18	Actual Expenditures 2018-19	Actual Expenditures 2019-20	Current Appropriation 2020-21	Object	Description	Recommended 2021-22	Difference Between 2020 -21 and Revised 2019 -20 +(-)	PCT +/-
\$ 155,000	\$ 169,900	\$ 179,696	\$ 183,290	3110	Superintendent	\$ 183,290	-	-
142,354	144,489	722	147,386	3120	Assistant Superintendent - Certified	150,345	2,959	2.01
4,150,922	4,081,543	4,210,507	4,153,633	3130	Principal/Assistant Principal	3,813,601	(340,032)	(8.19)
830,225	841,370	1,057,984	855,315	3140	Director/Coordinator - Certified	756,053	(99,262)	(11.61)
39,817,146	39,720,796	38,676,699	40,124,814	3150	Teachers	34,671,899	(5,452,915)	(13.59)
630,511	627,557	458,049	687,677	3161	Extra-Duty Compensation Certified	687,677	-	-
126,617	170,479	94,078	52,397	3162	Emolument	33,347	(19,050)	(36.36)
1,575	3,350	4,725	-	3163	Prep Time	-	-	-
462,500	404,282	266,705	512,459	3171	Substitute Certified w/Certificate	500,045	(12,414)	(2.42)
65,747	74,045	55,941	28,900	3172	Temporary Certified w/Certificate	2,500	(26,400)	(91.35)
349,936	395,909	414,566	177,820	3173	Long Term Substitute - Certified	175,000	(2,820)	(1.59)
3,632,070	3,670,718	3,818,563	3,759,257	3180	Specialists - Certified	3,830,594	71,337	1.90
209,002	246,973	349,796	236,950	3190	Leave - Certified	233,450	(3,500)	(1.48)
148,489	150,656	157,056	152,589	3211	Assistant Superintendent - Support	-	(152,589)	(100.00)
411,926	426,568	473,217	490,591	3212	Director/Coordinator Support	502,906	12,315	2.51
1,176,246	1,165,636	1,183,574	1,209,390	3220	Specialist - Nurse	1,320,341	110,951	9.17
5,799,911	5,929,404	5,803,008	5,826,321	3230	Tutors/Aides	5,669,434	(156,887)	(2.69)
6,023,707	5,874,338	6,024,428	6,109,676	3240	Support Staff	5,711,396	(398,280)	(6.52)
2,938,482	2,871,785	2,824,219	2,978,183	3250	Maintenance/Custodians	2,958,522	(19,661)	(0.66)
4,817	2,378	3,431	-	3272	Activity Bus Driver	-	-	-
301,582	270,123	179,584	378,054	3291	Substitute - Support	366,548	(11,506)	(3.04)
418,132	420,626	356,076	342,043	3292	Extra-Duty Compensation Support	342,043	-	-
23,116	46,013	21,801	5,000	3293	Long Term Substitute - Support	5,000	-	-
311,701	395,778	329,892	137,980	3294	Temporary Salaries - Support	127,003	(10,977)	(7.96)
126,737	93,870	92,194	40,308	3295	Overtime - Support	40,180	(128)	(0.32)
493,392	526,554	338,496	283,259	3296	Substitute Certified w/o Certificate	257,008	(26,251)	(9.27)
217,976	210,964	305,563	50,000	3300	Leave - Support	50,000	-	-
21,952,489	21,952,377	22,617,317	23,490,754	3511	Health Care Costs	22,201,983	(1,288,771)	(5.49)
114,061	108,559	95,610	99,155	3512	Life Insurance	91,572	(7,583)	(7.65)
57,698	40,252	66,142	98,970	3520	Unemployment Insurance	91,572	(7,398)	(7.47)
673,791	668,885	664,527	720,101	3541	FICA Medicare (TRS)	638,246	(81,855)	(11.37)
1,353,236	1,340,693	1,327,262	1,427,896	3542	FICA Contribution	1,373,163	(54,733)	(3.83)
6,177,928	6,198,156	6,053,082	6,276,832	3550	TRS Retirement	5,559,939	(716,893)	(11.42)
-	(626,972)	-	-	3558	TRS DC Forfeiture	-	-	-
7,664,800	8,421,856	9,174,109	8,973,675	3559	TRS On-Behalf	9,300,952	327,277	3.65
3,692,684	3,674,635	3,673,614	3,720,518	3560	PERS Retirement	3,591,775	(128,743)	(3.46)
-	(431,853)	-	-	3568	PERS DC Forfeiture	-	-	-
737,438	1,360,827	1,561,023	1,652,681	3569	PERS On-Behalf	1,532,029	(120,652)	(7.30)
1,194,195	1,201,858	1,251,637	1,251,637	3631	Worker's Compensation	1,251,637	-	-
2,236,080	2,300,192	1,688,129	1,505,009	4100	Professional-Technical Service	1,022,894	(482,115)	(32.03)
63,743	88,527	95,790	97,132	4121	In Kind Professional -Technical Audit	97,132	-	-
69,203	129,208	175,181	100,000	4140	Professional-Technical Legal	100,000	-	-
2,735	2,875	2,015	3,900	4150	Professional -Technical Medical	3,900	-	-
58,738	55,659	33,708	65,322	4201	Travel - Meals	72,025	6,703	10.26
193,963	195,128	157,764	208,557	4202	Travel - Mileage	219,739	11,182	5.36
301,467	282,618	188,124	258,784	4203	Travel - Other	313,126	54,342	21.00
318,567	244,349	166,043	152,104	4250	Student Travel	155,050	2,946	1.94
271,083	303,053	268,862	279,845	4310	Water And Sewage	272,313	(7,532)	(2.69)
147,766	149,094	147,958	139,832	4320	Garbage	139,542	(290)	(0.21)
39,139	36,188	39,622	40,226	4331	Postage	40,850	624	1.55
895,170	1,043,912	1,035,581	1,044,979	4332	Telephone	957,325	(87,654)	(8.39)
78,877	73,109	74,070	90,000	4350	In Kind Utilities	90,000	-	-
3,827,931	3,894,553	3,548,568	3,697,398	4360	Electricity	3,598,377	(99,021)	(2.68)
1,432,540	1,360,728	1,434,931	1,321,488	4370	Natural/Bottled Gas	1,330,260	8,772	0.66
426,895	499,065	430,928	428,009	4380	Fuel For Heating	425,209	(2,800)	(0.65)
22,246	20,580	9,670	11,919	4401	Freight Costs	10,850	(1,069)	(8.97)
548,676	359,393	303,076	947,060	4402	Purchased Service	609,120	(337,940)	(35.68)
116,630	115,665	109,747	122,138	4403	In Kind Custodial	122,138	-	-
7,511,402	8,064,850	8,338,586	7,773,247	4404	In Kind Maintenance	7,773,247	-	-
102,215	105,958	100,025	79,814	4408	Purchased Service - Copier	68,001	(11,813)	(14.80)
537,821	537,852	545,754	524,000	4410	Rental	527,765	3,765	0.72
434,705	579,592	312,286	421,880	4430	Repair & Maintenance Agreement	519,120	97,240	23.05
1,419,726	1,419,726	1,718,541	2,028,578	4450	Liability Insurance	2,028,578	-	-
-	16,663	16,541	15,000	4490	Student Accident Insurance	15,000	-	-
2,604,697	2,731,696	4,173,621	4,276,242	4501	Supplies	3,548,722	(727,520)	(17.01)
127,030	126,266	121,267	143,970	4502	Discretionary Material	120,476	(23,494)	(16.32)
736,781	894,632	898,883	820,971	4503	Software	688,522	(132,449)	(16.13)
27,123	(37,894)	62,732	-	4560	Inventory Adjustment	-	-	-
28,495	30,527	22,406	29,625	4580	Gas And Oil	29,625	-	-
33,600	-	-	-	4850	Stipends	-	-	-
121,589	(16,574)	22,269	1,322,716	4901	Other Expenses	195,003	(1,127,713)	(85.26)
146,162	144,720	67,429	210,230	4902	Career Development	208,157	(2,073)	(0.99)
27,994	26,388	30,096	31,745	4903	Professional Dues	27,666	(4,079)	(12.85)
850	854	375	-	4904	Physical Exam Reimbursement	-	-	-
6,000	-	3,000	6,000	4906	Moving Expenses	6,000	-	-
(265,492)	(287,168)	(259,474)	(380,478)	4950	Indirect Costs	(643,469)	(262,991)	-
83,209	236,840	125,497	65,019	5101	Equipment	17,500	(47,519)	(73.08)
1,329,135	897,058	1,873,543	1,317,538	5102	Equipment-Technology	800,299	(517,239)	(39.26)
850,000	750,000	864,420	750,000	5500	Transfer To Other	550,000	(200,000)	(26.67)
\$ 139,502,630	\$ 140,221,259	\$ 143,112,457	\$ 146,585,310		Fund Total	\$ 134,081,112	\$ (12,504,198)	(8.53)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

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

Actual Expenditures 2017-18	Actual Expenditures 2018-19	Actual Expenditures 2019-20	Current Appropriation 2020-21	Description	Recommended 2021-22	Difference Between 2020-21 Revised 2019-20 +(-)	PCT +(-)
2,751,661	2,760,515	2,595,813	2,830,873	65 Aurora Borealis	2,453,832	(377,041)	(13)
1,505,294	1,591,654	1,630,082	1,689,336	31 Chapman	1,871,001	181,665	11
3,926,437	4,004,644	3,851,976	6,506,021	80 Connections Program	6,223,167	(282,854)	(4)
320,380	319,599	364,016	355,053	32 Cooper Landing	374,663	19,610	6
1,706,156	1,620,024	1,850,963	1,979,062	68 Fireweed Academy	1,758,361	(220,701)	(11)
590,427	585,878	633,482	634,208	66 Homer Flex	667,353	33,145	5
5,518,283	5,402,527	5,057,819	5,207,864	06 Homer High	4,968,558	(239,306)	(5)
2,453,580	2,666,699	2,614,930	2,618,961	13 Homer Middle	2,574,235	(44,726)	(2)
418,189	411,549	452,805	418,092	35 Hope	404,941	(13,151)	(3)
861,184	867,786	921,309	776,622	56 Kachemak Selo	755,936	(20,686)	(3)
3,441,118	3,422,739	3,531,575	3,743,077	63 Kaleidoscope Charter	3,500,131	(242,946)	(6)
4,135,203	4,144,168	4,434,869	4,610,692	48 K-Beach	3,732,043	(878,649)	(19)
1,283,810	1,310,345	1,382,845	1,226,154	67 Kenai Alternative	1,376,069	149,915	12
5,693,111	5,532,230	5,585,468	5,576,577	07 Kenai Central	5,315,631	(260,946)	(5)
4,084,203	3,876,051	4,285,643	4,663,776	11 Kenai Middle	4,239,289	(424,487)	(9)
70,329	73,053	26,673	42,760	15 Marathon School	63,932	21,172	50
1,425,014	1,349,041	1,413,555	1,390,400	47 McNeil Canyon	1,429,407	39,007	3
360,239	341,544	367,949	330,376	37 Moose Pass	363,022	32,646	10
4,922,068	5,069,698	5,253,147	5,033,091	51 Mountain View	4,952,118	(80,973)	(2)
1,402,096	1,508,590	1,375,514	1,332,486	34 Nanwalek	1,442,324	109,838	8
4,789,558	4,888,304	4,698,628	4,727,658	10 Nikiski Jr/Sr	4,144,826	(582,832)	(12)
3,633,311	3,542,134	3,701,512	3,203,013	52 Nikiski North Star	2,743,432	(459,581)	(14)
1,148,819	1,143,000	1,011,086	823,142	38 Nikolaevsk	725,185	(97,957)	(12)
1,872,853	1,870,250	1,914,971	1,800,725	02 Ninilchik	1,458,100	(342,625)	(19)
2,786,030	2,810,285	3,117,485	2,958,363	33 Paul Banks	2,995,831	37,468	1
705,649	682,700	743,994	750,689	40 Port Graham	740,557	(10,132)	(1)
1,138,721	1,105,623	1,096,029	1,100,818	49 Razdolna	1,052,781	(48,037)	(4)
3,660,613	3,772,345	4,201,512	4,053,863	46 Redoubt	3,725,980	(327,883)	(8)
908,811	878,578	829,420	833,000	16 River City Academy	895,478	62,478	8
2,597,800	2,700,865	2,165,271	2,370,392	08 Seward High	1,860,461	(509,931)	(22)
1,710,316	1,655,569	1,587,771	1,783,525	14 Seward Middle	1,489,807	(293,718)	(16)
5,124,940	4,986,275	5,123,356	4,880,083	12 Skyview Middle	4,404,737	(475,346)	(10)
3,520,815	3,503,852	3,737,422	3,546,621	43 Soldotna Elem	3,425,964	(120,657)	(3)
6,876,637	6,922,699	8,019,081	7,990,837	09 Soldotna High	7,302,382	(688,455)	(9)
2,394,194	2,339,100	2,486,710	2,651,814	64 Soldotna Montessori Charter	2,469,605	(182,209)	(7)
2,646,246	2,517,742	-	-	17 Soldotna Prep	-	-	-
2,459,465	2,389,599	2,321,508	2,286,278	44 Sterling	2,084,885	(201,393)	(9)
913,094	968,444	836,097	908,087	03 Susan B. English	939,267	31,180	3
791,282	762,457	689,911	733,036	01 Tebughna	656,356	(76,680)	(10)
2,143,582	2,054,713	1,978,198	1,937,582	45 Tustumena	1,739,958	(197,624)	(10)
1,540,391	1,481,081	1,427,424	1,658,961	53 Voznesenka	1,851,798	192,837	12
3,009,015	3,243,399	3,278,201	3,225,579	50 West Homer	3,138,172	(87,407)	(3)
2,902,921	2,918,112	2,825,113	2,795,780	42 William H. Seward Elem	2,736,659	(59,121)	(2)
396,110	432,012	475,979	322,385	70 Board of Education	381,781	59,396	18
479,638	492,244	386,383	388,520	71 Superintendent	391,876	3,356	1
1,526,972	1,547,367	1,738,725	1,675,419	72 Asst Supt Instructional Services	-	(1,675,419)	(100)
501,150	552,527	239,066	551,805	73 Asst Supt Instruction	520,624	(31,181)	(6)
865,818	882,104	987,048	864,998	74 Director Fiscal Services	1,130,316	265,318	31
203,411	265,039	285,876	303,516	75 Planning and Operations	574,790	271,274	89
836,345	743,695	823,429	754,901	76 Purchasing/Warehouse	804,890	49,989	7
946,227	976,203	1,051,504	1,334,548	77 Director Human Resources	1,377,407	42,859	3
2,272,837	2,268,512	2,550,856	2,548,968	78 Director Information Services	2,582,251	33,283	1
892,905	644,392	1,159,246	881,511	79 E-Rate Program	594,299	(287,212)	(33)
3,987,894	4,220,804	3,963,309	4,121,899	81 Student Support Services	3,997,607	(124,292)	(3)
-	-	269,668	415,771	82 Schools and Compliance	-	(415,771)	(100)
17,565,111	18,208,271	20,773,250	21,130,192	83 DW - Services	16,960,048	(4,170,144)	(20)
1,364,700	1,391,516	896,625	1,397,810	84 Curriculum	916,421	(481,389)	(34)
623,811	632,995	926,688	422,711	85 Secondary Education	915,867	493,156	117
648,487	637,990	451,952	292,514	86 Elementary Education	766,223	473,709	162
247,369	330,128	516,548	578,229	87 DW - Health Services	626,902	48,673	8
-	-	195,172	200,668	88 Communications	205,805	5,137	3
-	-	-	413,618	96 Unallocated	285,771	(127,847)	(31)
<u>\$ 139,502,630</u>	<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 146,585,310</u>	Fund Total	<u>\$ 134,081,112</u>	<u>\$ (12,504,198)</u>	<u>(9)</u>

Kenai Peninsula Borough School District
2021 - 2022 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	\$ 1,477,285	\$ 116,361	\$ 17,781	\$ 26,571	\$ -	\$ 158,441	\$ 160,166
31 Chapman Elem	999,325	283,784	69,832	64,153	27,724	122,889	98,041
80 Connections	5,958,547	241,394	-	-	-	-	-
32 Cooper Landing Elem/High	198,468	-	-	5,352	-	18,536	84,274
68 Fireweed Academy	987,062	164,793	36,444	38,894	-	149,154	77,732
66 Homer Flex	276,421	84,301	-	21,401	-	148,497	82,161
06 Homer High	1,914,885	943,917	45,221	275,734	100,580	277,683	219,150
13 Homer Middle	1,020,928	692,610	31,384	165,286	30,610	175,316	102,329
35 Hope Elem/High	92,338	97,015	3,222	5,234	-	36,826	78,437
56 Kachemak Selo Elem/High	398,279	111,095	-	10,849	-	34,794	72,746
63 Kaleidoscope Charter	1,914,698	152,157	68,057	101,947	53,389	149,436	177,035
48 K-Beach Elem	1,797,026	862,014	265,350	86,011	95,022	155,447	107,362
67 Kenai Alternative	611,698	335,328	16,531	26,045	-	162,366	80,264
07 Kenai Central High	1,799,301	1,096,459	55,436	413,165	103,621	332,419	254,095
11 Kenai Middle	1,958,499	1,012,209	97,012	240,070	97,556	177,422	144,549
15 Marathon School	60,182	-	-	-	-	-	3,750
47 McNeil Canyon	860,784	188,862	-	300	29,942	87,205	81,582
37 Moose Pass Elem	184,438	-	-	5,352	-	18,161	75,666
51 Mountain View Elem	2,055,468	1,681,409	265,563	116,963	142,301	165,961	142,412
34 Nanwalek Elem/High	522,165	345,041	-	34,127	-	112,168	230,356
10 Nikiski Middle/Senior	1,779,061	714,390	194,580	149,639	39,404	189,844	243,495
52 Nikiski North Star Elem	1,238,624	644,149	113,383	103,795	29,675	163,865	92,825
38 Nikolaevsk Elem/High	199,280	176,876	11,306	51,953	300	36,762	81,906
02 Ninilchik Elem/High	402,847	347,834	102,480	550	200	141,348	98,753
33 Paul Banks	1,046,231	1,041,187	275,675	103,395	25,118	165,499	94,920
40 Port Graham Elem/High	216,561	78,895	-	22,850	-	48,108	221,483
49 Razdolna Elem/High	618,245	120,997	-	21,401	300	74,107	81,310
46 Redoubt Elem	1,651,852	1,234,857	186,092	64,103	32,425	161,754	99,893
16 River City Academy	577,017	114,734	11,880	40,990	-	79,322	68,758
08 Seward High	580,993	356,954	18,185	49,724	31,110	97,928	166,728
14 Seward Middle	564,002	286,479	16,276	97,885	32,173	93,174	128,281
12 Skyview Middle	1,938,753	856,011	113,615	316,326	34,898	177,052	131,316
43 Soldotna Elem	1,064,333	1,409,474	281,962	66,680	30,957	174,482	100,042
09 Soldotna High	2,757,034	1,802,878	171,811	572,064	159,296	357,836	309,568
64 Soldotna Montessori	1,337,322	215,006	56,618	37,320	71,251	151,572	74,637
44 Sterling Elem	892,832	450,630	123,716	103,495	26,884	160,352	92,439
03 Susan B English Elem/High	325,184	77,946	-	22,650	500	39,902	84,059
01 Tebughna School	243,637	5,304	-	100	-	34,085	126,160
45 Tustumena Elem	671,880	514,209	53,452	31,891	30,787	102,920	73,648
53 Voznesenka Elem/High	1,169,688	201,590	-	21,551	-	129,153	91,389
50 West Homer Elem	1,181,617	999,672	177,550	78,905	75,747	157,572	79,982
42 William H. Seward Elem	1,142,224	599,700	186,441	64,103	149,643	156,026	120,381
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	148,678	-	-	-	-	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	781,285	-	-	-	-	-	-
79 E-Rate & Technology	594,299	-	-	-	-	-	-
81 Student Support Services	9,470	1,434,251	2,505,052	-	48,834	-	-
82 Schools & Compliance	-	-	-	-	-	-	-
83 Districtwide Services	2,929,848	1,879,509	581,060	457,471	281,406	713,383	278,554
84 Curriculum	612,328	-	-	-	304,093	-	-
85 Secondary Education	115,357	-	-	170,252	594,605	-	-
86 Elementary Education	-	-	-	-	763,256	-	-
87 Nursing Services	-	-	-	626,902	-	-	-
88 Communications	-	-	-	-	-	-	-
96 Unallocated	285,771	-	-	-	-	-	-
	<u>\$ 52,164,050</u>	<u>\$ 23,972,281</u>	<u>\$ 6,152,967</u>	<u>\$ 4,913,449</u>	<u>\$ 3,443,607</u>	<u>\$ 6,088,767</u>	<u>\$ 5,212,634</u>

Kenai Peninsula Borough School District
2021 - 2022 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	\$ -	\$ -	\$ 497,227	\$ -	\$ -	\$ 2,453,832
31 Chapman Elem	-	-	185,260	19,993	-	1,871,001
80 Connections	-	-	19,566	3,660	-	6,223,167
32 Cooper Landing Elem/High	-	-	65,620	2,413	-	374,663
68 Fireweed Academy	-	56,531	247,751	-	-	1,758,361
66 Homer Flex	-	-	52,920	1,652	-	667,353
06 Homer High	-	-	917,122	274,266	-	4,968,558
13 Homer Middle	-	-	318,629	37,143	-	2,574,235
35 Hope Elem/High	-	-	89,421	2,448	-	404,941
56 Kachemak Selo Elem/High	-	-	125,390	2,783	-	755,936
63 Kaleidoscope Charter	-	-	883,412	-	-	3,500,131
48 K-Beach Elem	-	-	357,615	6,196	-	3,732,043
67 Kenai Alternative	-	-	141,440	2,397	-	1,376,069
07 Kenai Central High	-	-	988,362	272,773	-	5,315,631
11 Kenai Middle	-	-	458,224	53,748	-	4,239,289
15 Marathon School	-	-	-	-	-	63,932
47 McNeil Canyon	-	-	177,192	3,540	-	1,429,407
37 Moose Pass Elem	-	-	78,285	1,120	-	363,022
51 Mountain View Elem	-	-	375,080	6,961	-	4,952,118
34 Nanwalek Elem/High	-	-	187,515	10,952	-	1,442,324
10 Nikiski Middle/Senior	-	-	619,408	215,005	-	4,144,826
52 Nikiski North Star Elem	-	-	351,589	5,527	-	2,743,432
38 Nikolaevsk Elem/High	-	-	135,840	30,962	-	725,185
02 Niniichik Elem/High	-	-	322,275	41,813	-	1,458,100
33 Paul Banks	-	-	241,049	2,757	-	2,995,831
40 Port Graham Elem/High	-	-	145,013	7,647	-	740,557
49 Razdolna Elem/High	-	-	133,306	3,115	-	1,052,781
46 Redoubt Elem	-	-	288,939	6,065	-	3,725,980
16 River City Academy	-	-	1,100	1,677	-	895,478
08 Seward High	-	-	409,468	149,371	-	1,860,461
14 Seward Middle	-	-	246,982	24,555	-	1,489,807
12 Skyview Middle	-	-	776,727	60,039	-	4,404,737
43 Soldotna Elem	-	-	291,872	6,162	-	3,425,964
09 Soldotna High	-	-	891,153	280,742	-	7,302,382
64 Soldotna Montessori	-	-	525,879	-	-	2,469,605
44 Sterling Elem	-	-	230,036	4,501	-	2,084,885
03 Susan B English Elem/High	-	-	382,857	6,169	-	939,267
01 Tebughna School	-	-	242,690	4,380	-	656,356
45 Tustumena Elem	-	-	256,848	4,323	-	1,739,958
53 Voznesenka Elem/High	-	-	231,680	6,747	-	1,851,798
50 West Homer Elem	-	-	381,237	5,890	-	3,138,172
42 William H. Seward Elem	-	-	312,397	5,744	-	2,736,659
70 Board of Education	381,781	-	-	-	-	381,781
71 Office of Superintendent	391,876	-	-	-	-	391,876
72 Asst Supt Instructional Services	-	-	-	-	-	-
73 Asst Supt Instruction	355,913	-	-	16,033	-	520,624
74 Fiscal Services	-	1,130,316	-	-	-	1,130,316
75 Planning & Operations	-	289,484	285,306	-	-	574,790
76 Purchasing & Warehouse	-	697,520	107,370	-	-	804,890
77 Human Resources	-	1,128,199	249,208	-	-	1,377,407
78 Information Services	-	1,800,966	-	-	-	2,582,251
79 E-Rate & Technology	-	-	-	-	-	594,299
81 Student Support Services	-	-	-	-	-	3,997,607
82 Schools & Compliance	-	-	-	-	-	-
83 Districtwide Services	84,388	1,257,192	7,621,099	326,138	550,000	16,960,048
84 Curriculum	-	-	-	-	-	916,421
85 Secondary Education	-	-	-	35,653	-	915,867
86 Elementary Education	-	-	2,967	-	-	766,223
87 Nursing Services	-	-	-	-	-	626,902
88 Communications	205,805	-	-	-	-	205,805
96 Unallocated	-	-	-	-	-	285,771
	<u>\$ 1,419,763</u>	<u>\$ 6,360,208</u>	<u>\$ 21,850,326</u>	<u>\$ 1,953,060</u>	<u>\$ 550,000</u>	<u>\$ 134,081,112</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 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	\$ 979,941	\$ 28,526	\$ 509,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (45,774)	\$ 5,519	\$ -	\$ 1,477,285
31 Chapman Elem.	633,274	4,471	349,801	-	-	-	-	-	1,545	10,234	-	-	999,325
80 Connections	1,683,754	357,292	1,173,343	50,000	32,687	-	70,320	-	507,691	1,901,246	1,214	181,000	5,958,547
32 Cooper Landing Elem.	95,409	27,511	74,326	-	-	-	-	-	125	1,097	-	-	198,468
68 Fireweed Academy	428,189	52,591	296,954	-	-	-	-	-	-	205,373	3,955	-	987,062
66 Homer Flex	174,925	1,186	96,495	-	-	-	-	-	313	3,502	-	-	276,421
06 Homer High	1,202,482	51,604	622,144	-	-	-	-	-	5,008	33,330	317	-	1,914,885
13 Homer Middle	643,953	22,484	341,826	-	-	-	-	-	2,014	10,651	-	-	1,020,928
35 Hope Elem./High	52,587	840	35,554	-	-	-	-	-	313	2,981	63	-	92,338
56 Kachemak Selo Elem./High	157,564	64,058	153,263	-	19,800	-	-	-	574	3,020	-	-	398,279
63 Kaleidoscope Charter	1,144,388	105,636	691,776	-	-	-	-	-	170	(35,145)	7,873	-	1,914,698
48 K-Beach Elem.	1,215,311	7,869	552,127	-	-	-	-	-	3,153	18,436	130	-	1,797,026
67 Kenai Alternative	379,926	2,383	180,473	40,000	-	-	-	-	679	8,237	-	-	611,698
07 Kenai Central High	1,101,369	66,194	595,199	-	-	-	-	-	6,227	29,562	750	-	1,799,301
11 Kenai Middle	1,269,335	26,294	633,860	-	-	-	-	-	3,852	24,753	405	-	1,958,499
15 Marathon	27,620	260	31,973	-	-	-	-	-	104	225	-	-	60,182
47 McNeil Canyon Elem.	559,667	3,084	288,815	-	-	-	-	-	1,107	8,111	-	-	860,784
37 Moose Pass Elem.	81,232	27,529	73,700	-	-	-	-	-	188	1,789	-	-	184,438
51 Mountain View Elem.	1,350,091	10,224	669,506	-	-	-	-	-	3,779	21,658	210	-	2,055,468
34 Nanwalek Elem/High	318,703	2,318	187,110	-	1,000	-	-	-	5,408	7,526	100	-	522,165
10 Nikiski Mid./Sr.	1,163,974	22,106	566,085	-	-	-	-	-	4,632	22,174	90	-	1,779,061
52 Nikiski North Star Elem.	806,753	5,804	409,585	-	-	-	-	-	1,921	14,306	255	-	1,238,624
38 Nikolaevsk Elem./High	134,580	812	61,297	-	-	-	-	-	553	2,038	-	-	199,280
02 Ninilichik Elem./High	268,591	3,094	122,584	-	-	-	-	-	1,585	6,993	-	-	402,847
33 Paul Banks Elem.	670,899	5,771	355,170	-	-	-	-	-	1,608	11,783	1,000	-	1,046,231
40 Port Graham Elem./High	134,283	821	75,264	-	1,000	-	-	-	2,115	2,978	100	-	216,561
49 Razdolna Elem./High	269,134	97,325	241,818	-	-	-	-	-	1,169	8,799	-	-	618,245
46 Redoubt Elem.	1,103,844	7,464	522,164	-	-	-	-	-	2,401	15,979	-	-	1,651,852
16 River City Academy	371,593	2,552	187,665	-	-	-	-	-	1,597	13,500	110	-	577,017
08 Seward High	324,209	61,172	182,741	-	-	-	-	-	1,995	10,876	-	-	580,993
14 Seward Middle	354,259	14,751	184,264	-	-	-	-	-	1,409	9,219	100	-	564,002
12 Skyview Middle	1,249,937	31,577	631,840	-	-	-	-	-	3,466	21,733	200	-	1,938,753
43 Soldotna Elem.	697,857	7,957	342,240	-	-	-	-	-	2,213	13,626	440	-	1,064,333
09 Soldotna High	1,746,124	60,334	886,522	-	-	-	-	-	8,670	55,209	175	-	2,757,034
64 Soldotna Montessori Charter	727,289	126,159	509,983	-	-	-	-	-	-	(31,664)	5,555	-	1,337,322
44 Sterling Elem.	570,092	4,344	305,706	-	-	-	-	-	1,545	11,145	-	-	892,832
03 Susan B English	202,158	1,354	113,032	-	-	-	-	-	3,622	4,393	625	-	325,184
01 Tebughna School	158,724	748	78,761	-	1,000	-	-	-	1,771	2,633	-	-	243,637
45 Tustumena Elem.	429,017	3,796	229,473	-	-	-	-	-	1,326	8,268	-	-	671,880
53 Voznesenka Elem./High	627,844	95,831	432,313	-	-	-	-	-	1,763	11,937	-	-	1,169,688
50 West Homer Elem.	779,713	7,019	377,759	-	-	-	-	-	2,088	14,988	50	-	1,181,617
42 William H. Seward Elem.	742,218	6,479	379,395	-	-	-	-	-	1,942	12,090	100	-	1,142,224
73 Asst Supt Instruction	4,200	-	321	-	9,000	-	-	-	-	3,000	132,157	-	148,678
78 Information Services	-	280,810	195,419	-	37,900	-	194,175	-	57,981	15,000	-	-	781,285
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	594,299	594,299
81 Student Support Services	-	-	-	-	7,470	1,000	-	-	-	1,000	-	-	9,470
83 Districtwide Services	(307,512)	(310,439)	3,537,799	-	-	-	-	-	-	-	10,000	-	2,929,848
84 Curriculum	25,000	10,000	2,678	10,000	9,500	-	-	-	150	555,000	-	-	612,328
85 Secondary Education	41,631	2,921	20,190	-	-	-	362	-	-	50,253	-	-	115,357
96 Unallocated	253,208	-	32,563	-	-	-	-	-	-	-	-	-	285,771
Total	\$27,049,339	\$1,412,916	\$18,541,949	\$ 100,000	\$ 119,357	\$ 1,000	\$ 264,857	\$ -	\$ 649,772	\$3,078,068	\$ 171,493	\$ 775,299	\$52,164,050

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Auora Borealis	\$ 1,703	\$ 54,833	\$ 59,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ 116,361
31 Chapman Elem.	145,151	28,175	109,908	-	-	-	-	-	550	-	-	283,784
80 Connections	160,967	840	79,137	-	-	-	-	-	450	-	-	241,394
68 Fireweed Academy	64,568	29,305	70,695	-	-	-	-	-	225	-	-	164,793
66 Homer Flex	34,934	13,839	35,415	-	-	-	-	-	113	-	-	84,301
06 Homer High	354,966	192,084	395,542	-	-	-	-	-	1,325	-	-	943,917
13 Homer Middle	228,667	172,451	289,628	-	-	-	-	-	1,864	-	-	692,610
35 Hope	20,431	31,294	45,222	-	-	-	-	-	68	-	-	97,015
56 Kachemak Selo Elem./High	23,703	37,078	50,224	-	-	-	-	-	90	-	-	111,095
63 Kaleidoscope	55,719	27,058	68,755	-	-	-	-	-	625	-	-	152,157
48 K-Beach Elem.	283,015	213,753	363,596	-	-	-	-	-	1,650	-	-	862,014
67 Kenai Alternative	132,447	68,371	134,143	-	-	-	-	-	367	-	-	335,328
07 Kenai Central High	409,190	220,553	464,366	-	-	-	-	-	2,350	-	-	1,096,459
11 Kenai Middle	436,042	169,220	403,797	-	-	-	-	-	3,150	-	-	1,012,209
47 McNeil Canyon Elem.	95,044	26,485	67,108	-	-	-	-	-	225	-	-	188,862
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	527,484	430,687	719,363	-	-	-	-	-	3,875	-	-	1,681,409
34 Nanwalek Elem./High	80,482	97,513	166,821	-	-	-	-	-	225	-	-	345,041
10 Nikiski Mid./Sr.	269,066	148,212	292,912	-	-	-	-	-	4,200	-	-	714,390
52 Nikiski North Star Elem.	139,744	215,698	287,757	-	-	-	-	-	950	-	-	644,149
38 Nikolaevsk Elem./High	71,642	32,411	72,498	-	-	-	-	-	325	-	-	176,876
02 Ninilchik Elem./High	128,905	74,155	144,335	-	-	-	-	-	439	-	-	347,834
33 Paul Banks Elem.	320,820	280,632	438,135	-	-	-	-	-	1,600	-	-	1,041,187
40 Port Graham Elem./High	4,182	37,078	37,624	-	-	-	-	-	11	-	-	78,895
49 Razdolna Elem./High	35,555	29,925	55,382	-	-	-	-	-	135	-	-	120,997
46 Redoubt Elem.	367,245	338,040	528,447	-	-	-	-	-	1,125	-	-	1,234,857
16 River City Academy	75,663	-	38,846	-	-	-	-	-	225	-	-	114,734
08 Seward High	150,356	61,218	144,930	-	-	-	-	-	450	-	-	356,954
14 Seward Middle	141,511	33,634	110,884	-	-	-	-	-	450	-	-	286,479
12 Skyview Middle	328,131	165,604	359,251	-	-	-	-	-	3,025	-	-	856,011
43 Soldotna Elem.	551,751	284,561	570,187	-	-	-	-	-	2,975	-	-	1,409,474
09 Soldotna High	558,064	479,390	762,849	-	-	-	-	-	2,575	-	-	1,802,878
64 Soldotna Montessori Charter	55,719	62,329	96,733	-	-	-	-	-	225	-	-	215,006
44 Sterling Elem.	153,996	111,233	184,951	-	-	-	-	-	450	-	-	450,630
03 Susan B English	3,759	36,458	37,518	-	-	-	-	-	211	-	-	77,946
01 Tebughna School	3,405	-	1,888	-	-	-	-	-	11	-	-	5,304
45 Tustumena Elem.	152,122	142,766	218,646	-	-	-	-	-	675	-	-	514,209
53 Voznesenka Elem./High	88,043	37,078	76,244	-	-	-	-	-	225	-	-	201,590
50 West Homer Elem.	241,627	299,707	457,038	-	-	-	-	-	1,300	-	-	999,672
42 William H. Seward Elem.	297,762	73,972	225,766	-	-	-	-	-	2,200	-	-	599,700
81 Student Support Services	613,306	80,706	336,104	223,894	34,367	1,550	-	3,200	110,124	31,000	-	1,434,251
83 Districtwide Services	-	-	1,879,509	-	-	-	-	-	-	-	-	1,879,509
	<u>\$ 7,806,887</u>	<u>\$ 280,810</u>	<u>\$ 195,419</u>	<u>\$ 223,894</u>	<u>\$ 34,367</u>	<u>\$ 1,550</u>	<u>\$ 194,175</u>	<u>\$ 3,200</u>	<u>\$ 57,981</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 23,972,281</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4220 Special Education Support Services - Student

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 11,106	\$ -	\$ 6,634	\$ -	\$ -	\$ -	\$ -	\$ 41	\$ -	\$ -	\$ 17,781
31 Chapman Elem.	37,095	6,358	26,266	-	-	-	-	113	-	-	69,832
80 Connections	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	24,222	-	12,152	-	-	-	-	70	-	-	36,444
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	29,676	-	15,455	-	-	-	-	90	-	-	45,221
13 Homer Middle	20,042	-	11,274	-	-	-	-	68	-	-	31,384
35 Hope	-	1,617	1,605	-	-	-	-	-	-	-	3,222
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	-	-	-
63 Kaleidoscope Charter	43,126	-	24,385	-	-	-	-	546	-	-	68,057
48 K-Beach Elem.	129,233	40,004	95,762	-	-	-	-	351	-	-	265,350
67 Kenai Alternative	9,520	-	6,966	-	-	-	-	45	-	-	16,531
07 Kenai Central High	38,612	-	16,734	-	-	-	-	90	-	-	55,436
11 Kenai Middle	67,571	-	29,283	-	-	-	-	158	-	-	97,012
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	-	-	-
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	179,607	1,818	83,687	-	-	-	-	451	-	-	265,563
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	76,174	46,364	71,862	-	-	-	-	180	-	-	194,580
52 Nikiski North Star Elem.	37,912	31,192	44,189	-	-	-	-	90	-	-	113,383
38 Nikolaevsk	7,419	-	3,864	-	-	-	-	23	-	-	11,306
02 Ninilchik	69,883	-	32,417	-	-	-	-	180	-	-	102,480
33 Paul Banks Elem.	167,228	12,716	95,267	-	-	-	-	464	-	-	275,675
49 Razdolna	-	-	-	-	-	-	-	-	-	-	-
46 Redoubt Elem.	101,809	14,583	69,374	-	-	-	-	326	-	-	186,092
16 River City	8,169	-	3,691	-	-	-	-	20	-	-	11,880
08 Seward High	9,453	2,426	6,283	-	-	-	-	23	-	-	18,185
14 Seward Middle	9,653	1,213	5,387	-	-	-	-	23	-	-	16,276
12 Skyview Middle	77,401	-	36,013	-	-	-	-	201	-	-	113,615
43 Soldotna Elem.	106,110	68,239	107,354	-	-	-	-	259	-	-	281,962
09 Soldotna High	117,686	-	53,828	-	-	-	-	297	-	-	171,811
64 Soldotna Montessori Charter	39,646	-	16,882	-	-	-	-	90	-	-	56,618
44 Sterling Elem.	85,990	-	37,523	-	-	-	-	203	-	-	123,716
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	36,877	-	16,485	-	-	-	-	90	-	-	53,452
53 Voznesenka	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	101,896	12,716	62,663	-	-	-	-	275	-	-	177,550
42 William H. Seward Elem.	79,772	35,177	71,267	-	-	-	-	225	-	-	186,441
81 Student Support Services	1,137,029	154,180	629,936	438,400	78,255	5,000	3,575	45,737	10,440	2,500	2,505,052
83 Districtwide Services	-	-	581,060	-	-	-	-	-	-	-	581,060
	<u>\$ 2,859,917</u>	<u>\$ 428,603</u>	<u>\$2,275,548</u>	<u>\$ 438,400</u>	<u>\$ 78,255</u>	<u>\$ 5,000</u>	<u>\$ 3,575</u>	<u>\$ 50,729</u>	<u>\$ 10,440</u>	<u>\$ 2,500</u>	<u>\$ 6,152,967</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses		
65 Aurora Borealis Charter	\$ -	\$ 13,331	\$ 13,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26,571
31 Chapman Elem.	-	30,148	33,455	-	-	-	-	-	550	-	-	64,153
32 Cooper Landing Elem.	-	3,032	2,295	-	-	-	-	-	25	-	-	5,352
68 Fireweed Academy	-	23,469	15,425	-	-	-	-	-	-	-	-	38,894
66 Homer Flex	13,691	-	7,565	-	-	-	-	-	145	-	-	21,401
06 Homer High	92,680	76,090	102,661	-	-	-	-	-	4,225	78	-	275,734
13 Homer Middle	41,526	60,500	62,497	-	-	-	-	-	763	-	-	165,286
35 Hope Elem./High	-	3,020	2,014	-	-	-	-	-	200	-	-	5,234
56 Kachemak Selo Elem./High	6,845	-	3,781	-	-	-	-	-	223	-	-	10,849
63 Kaleidoscope	-	59,194	42,253	-	-	-	-	-	500	-	-	101,947
48 K-Beach Elem.	-	44,059	40,952	-	-	-	-	-	1,000	-	-	86,011
67 Kenai Alternative	17,842	-	8,158	-	-	-	-	-	45	-	-	26,045
07 Kenai Central High	144,947	102,399	163,069	-	-	-	-	-	2,750	-	-	413,165
11 Kenai Middle	70,276	70,747	97,622	-	-	-	-	-	1,425	-	-	240,070
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	300	-	-	300
37 Moose Pass Elem.	-	3,032	2,295	-	-	-	-	-	25	-	-	5,352
51 Mountain View Elem.	-	67,800	48,063	-	-	-	-	-	1,100	-	-	116,963
34 Nanwalek Elem./High	22,179	-	11,580	-	-	-	-	-	368	-	-	34,127
10 Nikiski Mid./Sr.	2,186	82,787	63,466	-	-	-	-	-	1,200	-	-	149,639
52 Nikiski North Star Elem.	-	60,500	42,545	-	-	-	-	-	750	-	-	103,795
38 Nikolaevsk Elem./High	22,179	9,949	19,557	-	-	-	-	-	268	-	-	51,953
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	550	-	-	550
33 Paul Banks Elem.	-	60,500	42,545	-	-	-	-	-	350	-	-	103,395
40 Port Graham Elem./High	14,786	-	7,719	-	-	-	-	-	345	-	-	22,850
49 Razdolna Elem./High	13,691	-	7,565	-	-	-	-	-	145	-	-	21,401
46 Redoubt Elem.	-	30,148	33,455	-	-	-	-	-	500	-	-	64,103
16 River City Academy	19,615	6,986	14,144	-	-	-	-	-	245	-	-	40,990
08 Seward High	1,321	27,218	19,165	-	-	-	-	-	1,500	520	-	49,724
14 Seward Middle	36,964	24,197	36,261	-	-	-	-	-	463	-	-	97,885
12 Skyview Middle	98,077	94,522	122,652	-	-	-	-	-	1,075	-	-	316,326
43 Soldotna Elem.	-	38,716	27,139	-	-	-	-	-	825	-	-	66,680
09 Soldotna High	257,765	107,851	203,418	-	-	-	-	-	3,030	-	-	572,064
64 Soldotna Montessori Charter	-	21,905	15,415	-	-	-	-	-	-	-	-	37,320
44 Sterling Elem.	-	60,500	42,545	-	-	-	-	-	450	-	-	103,495
03 Susan B English	14,786	-	7,719	-	-	-	-	-	145	-	-	22,650
01 Tebughna School	-	-	-	-	-	-	-	-	100	-	-	100
45 Tustumena Elem.	-	16,834	14,757	-	-	-	-	-	300	-	-	31,891
53 Voznesenka Elem./High	13,691	-	7,565	-	-	-	-	-	295	-	-	21,551
50 West Homer Elem.	-	46,024	32,381	-	-	-	-	-	500	-	-	78,905
42 William H. Seward Elem.	-	30,148	33,455	-	-	-	-	-	500	-	-	64,103
83 Districtwide Services	-	-	457,471	-	-	-	-	-	-	-	-	457,471
85 Secondary Education	91,903	462	44,009	-	-	25,380	2,500	4,500	1,498	-	-	170,252
87 Nursing Services	-	304,500	252,792	-	36,100	-	810	2,200	24,000	6,500	-	626,902
	<u>\$ 996,950</u>	<u>\$1,580,568</u>	<u>\$2,204,665</u>	<u>\$ -</u>	<u>\$ 36,100</u>	<u>\$ 25,380</u>	<u>\$ 3,310</u>	<u>\$ 6,700</u>	<u>\$ 52,678</u>	<u>\$ 7,098</u>	<u>\$ -</u>	<u>\$ 4,913,449</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
31 Chapman Elem.	\$ -	\$ 12,571	\$ 14,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 27,724
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-	-
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	43,204	16,784	37,479	-	-	-	-	-	3,113	-	-	100,580
13 Homer Middle	-	12,582	16,028	-	-	-	-	-	2,000	-	-	30,610
63 Kaleidoscope Charter	-	24,605	28,384	-	-	-	-	-	400	-	-	53,389
48 K-Beach Elem.	42,429	13,573	36,407	-	-	-	-	-	2,613	-	-	95,022
07 Kenai Central High	41,128	15,510	36,870	-	-	-	-	-	10,113	-	-	103,621
11 Kenai Middle	41,128	14,844	36,671	-	-	-	-	-	4,913	-	-	97,556
47 McNeil Canyon Elem.	-	14,389	14,898	-	-	-	-	-	655	-	-	29,942
51 Mountain View Elem.	69,869	15,720	54,987	-	-	-	-	-	1,725	-	-	142,301
10 Nikiski Mid./Sr.	-	17,162	17,242	-	-	-	-	-	5,000	-	-	39,404
52 Nikiski North Star Elem.	-	14,496	14,929	-	-	-	-	-	250	-	-	29,675
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	200	-	-	200
33 Paul Banks Elem.	-	10,796	13,822	-	-	-	-	-	500	-	-	25,118
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46 Redoubt Elem.	-	14,496	14,929	-	-	-	-	-	3,000	-	-	32,425
08 Seward High	-	12,582	16,028	-	-	-	-	-	2,500	-	-	31,110
14 Seward Middle	-	14,986	16,687	-	-	-	-	-	500	-	-	32,173
12 Skyview Middle	-	13,573	16,325	-	-	-	-	-	5,000	-	-	34,898
43 Soldotna Elem.	-	13,900	15,307	-	-	-	-	-	1,750	-	-	30,957
09 Soldotna High	78,714	16,524	56,333	-	-	-	-	-	7,725	-	-	159,296
64 Soldotna Montessori Charter	-	31,543	39,708	-	-	-	-	-	-	-	-	71,251
44 Sterling Elem.	-	12,155	14,229	-	-	-	-	-	500	-	-	26,884
03 Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45 Tustumena Elem.	-	14,389	14,898	-	-	-	-	-	1,500	-	-	30,787
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	28,345	12,669	34,120	-	-	-	-	-	613	-	-	75,747
42 William H. Seward Elem.	82,255	12,530	54,133	-	-	-	-	-	725	-	-	149,643
73 Asst Supt Instruction	-	-	-	-	-	-	-	-	-	-	-	-
81 Special Services	11,768	63	5,889	25,000	1,750	-	-	-	1,364	3,000	-	48,834
82 Schools & Compliance	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	276,406	-	-	-	-	5,000	-	-	-	281,406
84 Curriculum	-	-	-	15,000	47,475	-	4,000	2,250	228,373	6,995	-	304,093
85 Secondary Education	240,403	59,642	137,981	-	17,854	-	9,650	3,350	119,225	6,500	-	594,605
86 Elementary Education	418,712	43,195	247,652	-	-	-	31	-	53,666	-	-	763,256
	<u>\$ 379,926</u>	<u>\$ 2,383</u>	<u>\$ 180,473</u>	<u>\$ 40,000</u>	<u>\$ 67,079</u>	<u>\$ -</u>	<u>\$ 13,681</u>	<u>\$ 10,600</u>	<u>\$ 679</u>	<u>\$ 8,237</u>	<u>\$ -</u>	<u>\$ 3,443,607</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 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	\$ 113,897	\$ -	\$ 44,319	\$ -	\$ -	\$ -	\$ 225	\$ -	\$ -	158,441
31 Chapman Elem.	86,033	336	34,515	-	1,125	-	180	700	-	122,889
32 Cooper Landing Elem.	12,485	42	4,496	-	1,350	-	23	140	-	18,536
68 Fireweed Academy	105,772	-	43,157	-	-	-	225	-	-	149,154
66 Homer Flex	103,273	420	42,515	-	1,350	-	225	714	-	148,497
06 Homer High	196,474	630	69,149	-	8,550	-	838	2,042	-	277,683
13 Homer Middle	126,920	420	45,687	-	1,350	-	225	714	-	175,316
35 Hope Elem./High	24,052	84	8,975	-	2,970	-	45	700	-	36,826
56 Kachemak Selo Elem./High	24,243	84	8,787	-	935	-	45	700	-	34,794
63 Kaleidoscope Charter	105,915	-	43,096	-	-	-	425	-	-	149,436
48 K-Beach Elem.	109,483	420	43,190	-	1,350	-	225	779	-	155,447
67 Kenai Alternative	115,996	420	44,336	-	675	-	225	714	-	162,366
07 Kenai Central High	234,521	840	89,180	-	5,850	-	600	1,428	-	332,419
11 Kenai Middle	129,604	420	45,784	-	675	-	225	714	-	177,422
47 McNeil Canyon Elem.	62,268	210	22,564	-	1,350	-	113	700	-	87,205
37 Moose Pass Elem.	12,335	42	4,496	-	1,125	-	23	140	-	18,161
51 Mountain View Elem.	118,826	420	44,671	-	900	-	225	919	-	165,961
34 Nanwalek Elem./High	76,934	294	30,482	-	3,600	-	158	700	-	112,168
10 Nikiski Mid./Sr.	137,376	420	46,609	-	4,500	-	225	714	-	189,844
52 Nikiski North Star Elem.	117,185	420	44,435	-	900	-	225	700	-	163,865
38 Nikolaevsk Elem./High	23,917	84	8,742	-	3,150	-	155	714	-	36,762
02 Ninilchik Elem./High	100,843	336	36,350	-	2,925	-	180	714	-	141,348
33 Paul Banks Elem.	118,095	420	44,709	-	1,350	-	225	700	-	165,499
40 Port Graham Elem./High	31,231	126	12,733	-	3,600	-	68	350	-	48,108
49 Razzdolna Elem./High	51,136	210	21,259	-	675	-	113	714	-	74,107
46 Redoubt Elem.	114,945	420	44,114	-	1,350	-	225	700	-	161,754
16 River City Academy	56,674	210	21,550	-	675	-	113	100	-	79,322
08 Seward High	69,130	210	23,261	-	4,500	-	113	714	-	97,928
14 Seward Middle	68,130	210	23,261	-	900	-	113	560	-	93,174
12 Skyview Middle	129,104	420	45,784	-	675	-	225	844	-	177,052
43 Soldotna Elem.	126,205	420	45,582	-	1,350	-	225	700	-	174,482
09 Soldotna High	257,697	840	91,352	-	5,850	-	450	1,647	-	357,836
64 Soldotna Montessori Charter	107,888	-	43,459	-	-	-	225	-	-	151,572
44 Sterling Elem.	113,965	420	43,832	-	1,350	-	225	560	-	160,352
03 Susan B English	25,836	84	9,087	-	4,500	-	45	350	-	39,902
01 Tebughna School	20,254	84	8,502	-	4,500	-	45	700	-	34,085
45 Tustumena Elem.	73,507	252	26,976	-	1,350	-	135	700	-	102,920
53 Voznesenka Elem./High	90,972	336	35,151	-	1,800	-	180	714	-	129,153
50 West Homer Elem.	111,285	420	43,592	-	1,350	-	225	700	-	157,572
42 Williams H. Seward Elem.	109,808	420	43,523	-	1,350	-	225	700	-	156,026
83 Districtwide Services	-	-	713,383	-	-	-	-	-	-	713,383
	<u>\$ 3,814,214</u>	<u>\$ 11,844</u>	<u>\$2,146,645</u>	<u>\$ -</u>	<u>\$ 81,755</u>	<u>\$ -</u>	<u>\$ 8,210</u>	<u>\$ 26,099</u>	<u>\$ -</u>	<u>\$ 6,088,767</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget

Summary Of Object Codes By Fund/Function/Location

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

Location	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 82,715	\$ 77,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	160,166
31 Chapman Elem.	52,723	43,653	-	-	1,000	-	200	465	-	98,041
32 Cooper Landing Elem.	30,285	33,589	-	-	20,200	-	200	-	-	84,274
68 Fireweed Academy	38,255	39,477	-	-	-	-	-	-	-	77,732
66 Homer Flex	38,251	35,975	-	-	7,050	250	635	-	-	82,161
06 Homer High	99,858	99,565	-	-	18,700	-	650	377	-	219,150
13 Homer Middle	53,753	43,963	-	-	1,000	-	3,000	613	-	102,329
35 Hope Elem./High	30,285	33,589	-	-	14,450	-	50	63	-	78,437
56 Kachemak Selo Elem./High	31,475	33,946	-	1,800	5,250	-	200	75	-	72,746
63 Kaleidoscope Charter	91,360	81,275	-	-	1,900	-	2,500	-	-	177,035
48 K-Beach Elem.	50,673	43,039	-	-	10,250	-	3,400	-	-	107,362
67 Kenai Alternative	33,263	37,826	-	-	8,750	-	275	150	-	80,264
07 Kenai Central High	121,793	106,134	-	-	18,900	-	4,350	2,918	-	254,095
11 Kenai Middle	75,609	64,440	-	-	2,500	-	1,250	750	-	144,549
15 Marathon School	-	-	-	-	3,750	-	-	-	-	3,750
47 McNeil Canyon Elem.	36,144	38,688	-	-	6,050	-	700	-	-	81,582
37 Moose Pass Elem.	30,323	29,980	-	-	15,200	-	50	113	-	75,666
51 Mountain View Elem.	73,857	63,914	-	-	1,500	-	3,064	77	-	142,412
34 Nanwalek Elem/High	38,251	35,975	-	-	150,200	-	1,250	4,680	-	230,356
10 Nikiski Mid./Sr.	121,903	106,167	-	-	11,500	-	1,000	2,925	-	243,495
52 Nikiski North Star Elem.	41,464	40,281	-	-	10,300	-	600	180	-	92,825
38 Nikolaevsk Elem./High	39,007	36,203	-	-	5,500	-	413	783	-	81,906
02 Niniichik Elem./High	52,723	43,653	-	-	1,700	-	200	477	-	98,753
33 Paul Banks Elem.	45,236	41,412	-	-	7,700	-	500	72	-	94,920
40 Port Graham Elem./High	34,093	34,730	-	-	150,200	-	900	1,560	-	221,483
49 Razzdolna Elem./High	39,007	36,203	-	-	5,500	-	600	-	-	81,310
46 Redoubt Elem.	53,489	43,883	-	-	1,000	-	1,000	521	-	99,893
16 River City Academy	32,917	34,377	-	-	200	-	1,000	264	-	68,758
08 Seward High	57,355	58,972	-	-	48,000	-	1,000	1,401	-	166,728
14 Seward Middle	47,038	38,608	-	-	40,500	-	500	1,635	-	128,281
12 Skyview Middle	74,424	50,153	-	-	3,500	-	2,500	739	-	131,316
43 Soldotna Elem.	53,753	43,963	-	-	1,500	-	750	76	-	100,042
09 Soldotna High	156,558	144,410	-	-	4,500	-	3,500	600	-	309,568
64 Soldotna Montessori Charter	36,559	38,078	-	-	-	-	-	-	-	74,637
44 Sterling Elem.	44,575	41,214	-	-	5,500	-	1,000	150	-	92,439
03 Susan B English	35,381	35,116	-	-	10,700	-	500	2,362	-	84,059
01 Tebughna School	39,007	36,203	-	-	45,550	-	500	4,900	-	126,160
45 Tustumena Elem.	33,263	37,826	-	-	1,500	-	750	309	-	73,648
53 Voznesenka Elem./High	44,575	41,214	-	-	5,300	-	300	-	-	91,389
50 West Homer Elem.	38,172	39,295	-	-	1,500	-	1,015	-	-	79,982
42 William H. Seward Elem.	53,753	43,963	-	-	20,300	-	2,000	365	-	120,381
83 DistictWide Services	-	278,554	-	-	-	-	-	-	-	278,554
	<u>\$ 2,183,125</u>	<u>\$ 2,286,957</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 668,600</u>	<u>\$ 250</u>	<u>\$ 194,175</u>	<u>\$ 29,600</u>	<u>\$ 57,981</u>	<u>\$ 5,212,634</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

	<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4300 Utility Services</u>	<u>4400 Purchased Services</u>	<u>4500 Supplies & Materials</u>	<u>4900 Other Expenses</u>	<u>5100 Equipment</u>	<u>Total</u>
70	Board Of Education	\$ -	\$ 70,643	\$ 119,048	\$ 100,000	\$ 38,595	\$ 200	\$ 18,800	\$ 5,595	\$ 28,900	\$ -	\$ 381,781
71	Office Of Superintendent	196,790	39,043	79,868	15,000	19,575	15,750	6,050	15,800	4,000	-	391,876
73	Asst Supt Instruction	150,345	70,701	98,567	-	9,000	2,750	19,550	5,000	-	-	355,913
83	DistictWide Services	-	-	84,388	-	-	-	-	-	-	-	84,388
88	Communications/Relations	-	119,495	63,810	-	8,000	-	1,000	10,000	3,500	-	205,805
		<u>\$ 347,135</u>	<u>\$ 299,882</u>	<u>\$ 445,681</u>	<u>\$ 115,000</u>	<u>\$ 75,170</u>	<u>\$ 18,700</u>	<u>\$ 45,400</u>	<u>\$ 36,395</u>	<u>\$ 36,400</u>	<u>\$ -</u>	<u>\$ 1,419,763</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	4950 Indirect Costs	5100 Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	56,531	-	56,531
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	-	-	-
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Asst Supt Instructional Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Fiscal Services	-	713,609	464,622	97,132	17,170	14,000	10,050	-	8,233	5,500	(200,000)	-	1,130,316
75 Planning & Operations	-	164,033	105,011	3,500	6,540	300	600	-	6,500	3,000	-	-	289,484
76 Purchasing & Warehouse	-	469,878	356,656	-	5,922	1,464	12,050	-	46,450	1,100	(200,000)	4,000	697,520
77 Human Resources	136,323	422,523	339,049	202,000	37,845	7,100	22,550	-	13,309	44,500	(100,000)	3,000	1,128,199
78 Information Services	3,500	861,380	508,823	4,000	7,100	5,100	431,844	-	144,919	3,300	(200,000)	31,000	1,800,966
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	246,326	-	-	-	1,010,866	-	-	-	-	-	1,257,192
	<u>\$ 139,823</u>	<u>\$2,631,423</u>	<u>\$2,020,487</u>	<u>\$ 306,632</u>	<u>\$ 74,577</u>	<u>\$ 27,964</u>	<u>\$1,487,960</u>	<u>\$ -</u>	<u>\$ 219,411</u>	<u>\$ 57,400</u>	<u>\$ (643,469)</u>	<u>\$ 38,000</u>	<u>\$ 6,360,208</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 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
65 Aurora Borealis Charter	\$ 21,119	\$ 34,390	\$ -	\$ -	\$ -	\$ 441,718	\$ -	\$ -	\$ -	\$ -	497,227
31 Chapman Elem.	46,708	41,852	-	11,237	82,513	250	-	2,700	-	-	185,260
80 Connections	9,311	9,755	-	-	-	-	-	500	-	-	19,566
32 Cooper Landing Elem.	14,823	18,372	-	4,881	26,194	250	-	1,100	-	-	65,620
68 Fireweed Academy	14,098	13,917	-	-	-	219,736	-	-	-	-	247,751
66 Homer Flex	20,873	20,184	-	2,276	8,462	25	-	1,100	-	-	52,920
06 Homer High	204,451	186,613	-	50,927	448,208	1,000	-	25,923	-	-	917,122
13 Homer Middle	93,750	83,805	-	8,458	124,434	250	-	7,932	-	-	318,629
35 Hope Elem./High	16,704	18,935	-	6	52,189	250	-	1,337	-	-	89,421
56 Kachemak Selo Elem./High	25,056	28,402	-	2,579	18,073	50,180	-	1,100	-	-	125,390
63 Kaleidoscope Charter	90,066	82,659	-	2,000	68,455	632,232	-	8,000	-	-	883,412
48 K-Beach Elem.	114,623	103,987	-	4,142	129,586	250	-	5,027	-	-	357,615
67 Kenai Alternative	36,531	35,461	-	2,851	64,872	250	-	1,475	-	-	141,440
07 Kenai Central High	209,860	216,095	-	32,976	495,766	1,000	-	32,665	-	-	988,362
11 Kenai Middle	124,967	121,016	-	10,491	191,041	250	-	10,459	-	-	458,224
47 McNeil Canyon Elem.	46,708	41,852	-	2,727	82,413	250	-	3,242	-	-	177,192
37 Moose Pass Elem.	14,823	18,372	-	6,053	37,687	250	-	1,100	-	-	78,285
51 Mountain View Elem.	114,623	103,987	-	11,136	139,849	250	-	5,235	-	-	375,080
34 Nanwalek Elem/High	14,823	18,372	500	8,242	115,339	28,396	-	1,843	-	-	187,515
10 Nikiski Mid./Sr.	139,524	125,373	-	10,582	325,179	1,000	-	17,750	-	-	619,408
52 Nikiski North Star Elem.	84,458	81,022	-	6,882	173,227	1,050	-	4,950	-	-	351,589
38 Nikolaevsk Elem./High	22,854	34,707	-	3,535	71,106	500	-	2,938	200	-	135,840
02 Ninilchik Elem./High	87,258	81,860	-	2,267	142,235	750	-	7,905	-	-	322,275
33 Paul Banks Elem.	68,049	62,174	-	9,488	97,495	250	-	3,593	-	-	241,049
40 Port Graham Elem./High	15,379	18,538	-	2,633	105,969	575	-	1,919	-	-	145,013
49 Razdolna Elem./High	23,986	28,081	-	2,002	24,000	54,137	-	1,100	-	-	133,306
46 Redoubt Elem.	89,874	82,644	-	7,096	104,363	250	-	4,712	-	-	288,939
16 River City Academy	-	-	-	-	-	-	-	1,100	-	-	1,100
08 Seward High	70,333	77,099	250	69,081	178,727	1,000	-	12,978	-	-	409,468
14 Seward Middle	52,004	43,438	400	6,111	140,241	250	-	4,538	-	-	246,982
12 Skyview Middle	180,527	165,520	-	11,162	402,523	250	-	16,745	-	-	776,727
43 Soldotna Elem.	93,750	83,805	-	5,709	102,994	250	-	5,364	-	-	291,872
09 Soldotna High	217,212	204,365	-	25,107	415,307	1,000	-	28,162	-	-	891,153
64 Soldotna Montessori Charter	36,524	38,789	-	1,000	10,507	439,059	-	-	-	-	525,879
44 Sterling Elem.	63,431	60,793	-	3,196	98,825	250	-	3,541	-	-	230,036
03 Susan B English	71,048	70,040	-	19,809	212,168	950	-	8,842	-	-	382,857
01 Tebughna School	46,708	41,852	-	28,785	121,023	750	-	3,572	-	-	242,690
45 Tustumena Elem.	62,347	60,468	-	3,942	125,220	250	-	4,621	-	-	256,848
53 Voznesenka Elem./High	57,008	62,491	-	3,339	24,475	83,267	-	1,100	-	-	231,680
50 West Homer Elem.	109,389	102,418	-	9,240	154,742	250	-	5,198	-	-	381,237
42 William H. Seward Elem.	84,458	81,022	500	11,774	129,225	250	-	5,168	-	-	312,397
72 Asst Supt Instructional Svcs	-	-	-	-	-	-	-	-	-	-	-
75 Planning & Operations	947	1,119	6,400	50	9,990	241,000	-	23,800	-	2,000	285,306
76 Purchasing & Warehouse	-	-	-	6,646	99,224	-	-	1,500	-	-	107,370
77 Human Resources	210,783	38,425	-	-	-	-	-	-	-	-	249,208
83 Districtwide Services	-	308,812	-	-	90,000	6,204,575	1,017,712	-	-	-	7,621,099
86 Elementary Education	2,284	683	-	-	-	-	-	-	-	-	2,967
	<u>\$3,124,052</u>	<u>\$3,153,564</u>	<u>\$ 8,050</u>	<u>\$ 410,418</u>	<u>\$ 5,443,846</u>	<u>\$ 8,408,650</u>	<u>\$ 1,017,712</u>	<u>\$ 281,834</u>	<u>\$ 200</u>	<u>\$ 2,000</u>	<u>\$21,850,326</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Student Activities

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Chapman Elem.	16,480	1,158	2,355	-	-	-	-	-	-	-	19,993
80 Connections	-	-	-	-	-	-	-	-	-	3,660	3,660
32 Cooper Landing Elem.	1,315	539	221	-	-	-	-	-	-	338	2,413
66 Homer Flex	955	179	135	-	-	-	-	-	-	383	1,652
06 Homer High	128,641	91,002	41,751	-	500	-	-	5,000	1,235	6,137	274,266
13 Homer Middle	23,203	10,115	3,825	-	-	-	-	-	-	-	37,143
35 Hope Elem./High	1,871	127	263	-	-	-	-	-	-	187	2,448
56 Kachemak Selo Elem./High	1,909	165	269	-	-	-	-	-	-	440	2,783
48 K-Beach Elem.	4,382	1,186	628	-	-	-	-	-	-	-	6,196
67 Kenai Alternative	1,135	359	163	-	-	-	-	-	-	740	2,397
07 Kenai Central High	173,645	44,426	41,619	-	1,000	-	-	5,000	113	6,970	272,773
11 Kenai Middle	37,480	10,528	5,740	-	-	-	-	-	-	-	53,748
47 McNeil Canyon Elem.	2,693	465	382	-	-	-	-	-	-	-	3,540
37 Moose Pass Elem.	930	58	132	-	-	-	-	-	-	-	1,120
51 Mountain View Elem.	4,737	1,541	683	-	-	-	-	-	-	-	6,961
34 Nanwalek Elem/High	8,105	1,125	1,199	-	-	-	-	-	-	523	10,952
10 Nikiski Mid./Sr.	133,563	40,483	35,741	-	500	-	-	-	313	4,405	215,005
52 Nikiski North Star Elem.	4,071	875	581	-	-	-	-	-	-	-	5,527
38 Nikolaevsk Elem./High	21,154	5,738	3,375	-	-	-	-	-	-	695	30,962
02 Ninilchik Elem./High	16,847	20,337	3,855	-	-	-	-	-	-	774	41,813
33 Paul Banks Elem.	1,646	870	241	-	-	-	-	-	-	-	2,757
40 Port Graham Elem./High	6,232	124	874	-	-	-	-	-	-	417	7,647
49 Razdolna Elem./High	2,063	319	293	-	-	-	-	-	-	440	3,115
46 Redoubt Elem.	4,321	1,125	619	-	-	-	-	-	-	-	6,065
16 River City Academy	776	108	793	-	-	-	-	-	-	-	1,677
08 Seward High	85,754	36,532	21,798	-	2,000	-	-	-	56	3,231	149,371
14 Seward Middle	11,255	10,967	2,333	-	-	-	-	-	-	-	24,555
12 Skyview Middle	39,097	14,570	6,372	-	-	-	-	-	-	-	60,039
43 Soldotna Elem.	3,427	2,167	568	-	-	-	-	-	-	-	6,162
09 Soldotna High	147,485	78,997	39,559	-	500	-	-	5,000	113	9,088	280,742
44 Sterling Elem.	3,367	655	479	-	-	-	-	-	-	-	4,501
03 Susan B English	2,683	2,491	538	-	-	-	-	-	-	457	6,169
01 Tebughna School	2,729	985	451	-	-	-	-	-	-	215	4,380
45 Tustumena Elem.	3,284	572	467	-	-	-	-	-	-	-	4,323
53 Voznesenka Elem./High	4,341	1,045	653	-	-	-	-	-	-	708	6,747
50 West Homer Elem.	3,770	1,542	578	-	-	-	-	-	-	-	5,890
42 William H. Seward Elem.	4,172	976	596	-	-	-	-	-	-	-	5,744
73 Asst Supt Instruction	14,063	-	1,970	-	-	-	-	-	-	-	16,033
77 Human Resources	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	171,138	-	-	145,000	-	-	-	10,000	326,138
85 Secondary Education	2,000	-	153	-	3,500	-	-	25,000	5,000	-	35,653
Total	\$ 925,581	\$ 280,810	\$ 195,419	\$ -	\$ 8,000	\$ 145,000	\$ 194,175	\$ 40,000	\$ 57,981	\$ 15,000	\$ 1,953,060

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 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	550,000	550,000
	<u>\$ 550,000</u>	<u>\$ 550,000</u>

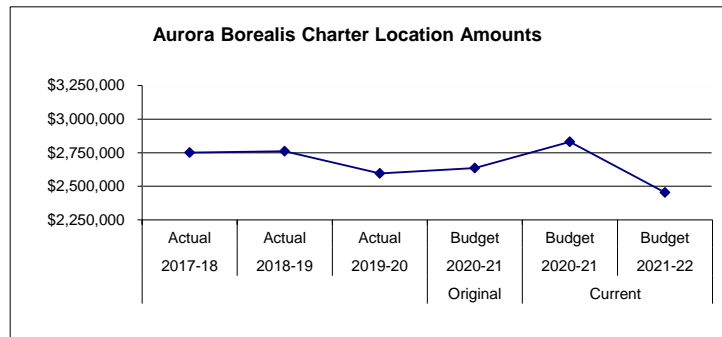
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 65 Aurora Borealis Charter School

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,048,593	\$ 1,074,858	\$ 1,032,696	3100 Certificated Salaries	\$ 1,067,701	\$ 1,108,014	\$ 1,106,647	\$ (1,367)	(0)
261,534	241,013	225,923	3200 Non-Certificated Salaries	243,203	212,926	200,524	(12,402)	(6)
643,501	642,774	619,138	3500 Employee Benefits	623,633	639,601	744,925	105,324	16
<u>1,953,628</u>	<u>1,958,645</u>	<u>1,877,757</u>	Subtotal - Personnel Services	<u>1,934,537</u>	<u>1,960,541</u>	<u>2,052,096</u>	<u>91,555</u>	<u>5</u>
-	-	769	4100 Professional and Technical Services	-	-	-	-	-
5,458	1,289	300	4200 Staff Travel	500	-	-	-	#DIV/0!
55,091	32,107	5,138	4250 Student Travel	-	638	-	(638)	(100)
4,919	4,609	4,967	4300 Utility Services	4,300	1,709	-	(1,709)	(100)
39,037	38,688	38,708	4350 Energy	37,500	518	-	(518)	(100)
483,909	467,458	470,159	4400 Other Purchased Services	5,000	446,919	441,718	(5,201)	(1)
102,423	135,257	95,660	4500 Supplies, Materials, and Media	72,706	58,526	(45,501)	(104,027)	(178)
486	1,123	4,930	4900 Other Expenses	5,766	296,562	5,519	(291,043)	(98)
-	-	-	4900 Other Expenses - Additional Allowable	493,164	(13,940)	-	13,940	100
86,426	87,026	80,994	4950 Indirect Costs	82,412	79,400	-	(79,400)	(100)
<u>777,749</u>	<u>767,557</u>	<u>701,625</u>	Subtotal - Other	<u>701,348</u>	<u>870,332</u>	<u>401,736</u>	<u>(468,596)</u>	<u>(54)</u>
<u>20,285</u>	<u>34,313</u>	<u>16,431</u>	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 2,751,662</u>	<u>\$ 2,760,515</u>	<u>\$ 2,595,813</u>	Location Totals	<u>\$ 2,635,885</u>	<u>\$ 2,830,873</u>	<u>\$ 2,453,832</u>	<u>\$ (377,041)</u>	<u>(13)</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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 65 Aurora Borealis Charter School

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
197.00	194.00	183.00	Enrollment in ADM (K-8)	182.00	173.00	172.00

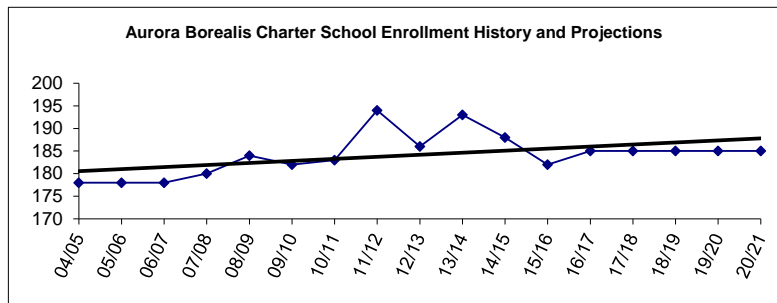
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.75	11.81	11.81	Teacher (Includes Quest)	11.81	12.00	12.00
0.13	0.20	0.35	Specialist*	0.35	0.20	0.18
-	0.05	-	Special Ed Teacher**	-	0.10	0.03
<u>12.88</u>	<u>13.06</u>	<u>13.16</u>	Certificated Subtotal	<u>13.16</u>	<u>13.30</u>	<u>13.21</u>
1.75	1.62	1.51	Special Ed Aide	1.51	1.51	1.51
1.26	1.26	0.88	Aide	0.88	0.88	0.88
0.53	0.53	0.53	Nurse***	0.53	0.33	0.33
1.50	1.50	1.88	Support	1.88	1.88	1.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>6.04</u>	<u>5.91</u>	<u>5.80</u>	Non-Certificated Subtotal	<u>5.80</u>	<u>5.60</u>	<u>5.60</u>
<u>18.92</u>	<u>18.97</u>	<u>18.96</u>	Total	<u>18.96</u>	<u>18.90</u>	<u>18.81</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.

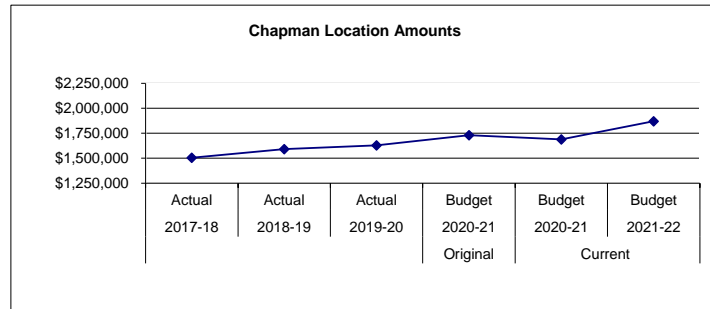


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 762,284	\$ 817,723	\$ 791,134	3100 Certificated Salaries	\$ 839,072	\$ 875,486	\$ 918,033	\$ 42,547	5
169,941	173,915	153,373	3200 Non-Certificated Salaries	180,639	150,842	182,648	31,806	21
452,270	478,918	489,715	3500 Employee Benefits	596,512	545,111	656,158	111,047	20
<u>1,384,495</u>	<u>1,470,556</u>	<u>1,434,222</u>	Subtotal - Personnel Services	<u>1,616,223</u>	<u>1,571,439</u>	<u>1,756,839</u>	<u>185,400</u>	<u>12</u>
-	-	1,740	4100 Professional and Technical Services	-	-	-	-	-
246	423	2,013	4200 Staff Travel	1,125	1,125	1,125	-	-
1,995	1,607	2,001	4250 Student Travel	-	1,813	-	(1,813)	(100)
12,610	12,682	12,525	4300 Utility Services	12,262	12,262	12,237	(25)	(0)
82,379	80,920	84,239	4350 Energy	82,694	82,694	82,513	(181)	(0)
1,875	1,687	1,878	4400 Other Purchased Services	1,857	1,857	1,795	(62)	(3)
21,124	22,032	90,264	4500 Supplies, Materials, and Media	15,745	16,981	15,327	(1,654)	(10)
100	100	423	4900 Other Expenses	1,165	1,165	1,165	-	-
<u>120,329</u>	<u>119,451</u>	<u>195,083</u>	Subtotal - Other	<u>114,848</u>	<u>117,897</u>	<u>114,162</u>	<u>(3,735)</u>	<u>(3)</u>
470	1,647	778	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 1,505,294</u>	<u>\$ 1,591,654</u>	<u>\$ 1,630,083</u>	Location Totals	<u>\$ 1,731,071</u>	<u>\$ 1,689,336</u>	<u>\$ 1,871,001</u>	<u>\$ 181,665</u>	<u>11</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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
136.00	136.00	136.00	Enrollment in ADM (K-8)	130.00	129.00	124.00

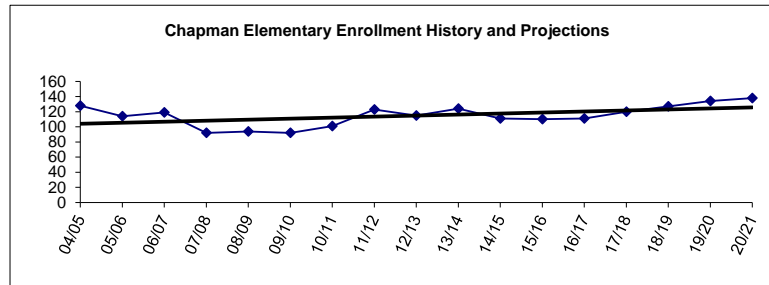
FTE's Included In Current Budget

0.80	0.80	0.80	Administrator	0.80	1.00	0.80
8.50	9.50	9.20	Teacher (Includes Quest)	9.20	9.00	9.25
0.70	0.80	0.40	Specialist*	0.40	0.50	0.50
1.00	1.00	1.00	Special Ed Teacher**	1.00	2.00	2.00
<u>11.00</u>	<u>12.10</u>	<u>11.40</u>	Certificated Subtotal	<u>11.40</u>	<u>12.50</u>	<u>12.55</u>
-	-	0.88	Special Ed Aide	0.88	1.06	1.06
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.61	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.99</u>	<u>3.26</u>	<u>4.14</u>	Non-Certificated Subtotal	<u>4.14</u>	<u>4.32</u>	<u>4.32</u>
<u>13.99</u>	<u>15.36</u>	<u>15.54</u>	Total	<u>15.54</u>	<u>16.82</u>	<u>16.87</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.

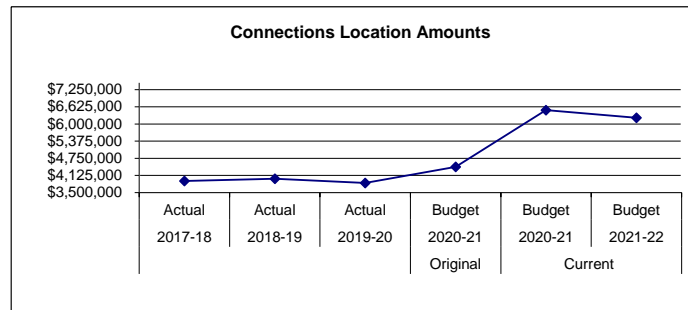


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,221,790	\$ 1,317,141	\$ 1,244,480	3100 Certificated Salaries	\$ 1,384,142	\$ 1,652,392	\$ 1,844,721	\$ 192,329	12
377,401	357,465	312,964	3200 Non-Certificated Salaries	341,303	354,628	367,443	12,815	4
745,366	800,170	749,079	3500 Employee Benefits	965,380	964,411	1,262,235	297,824	31
<u>2,344,557</u>	<u>2,474,776</u>	<u>2,306,523</u>	Subtotal - Personnel Services	<u>2,690,825</u>	<u>2,971,431</u>	<u>3,474,399</u>	<u>502,968</u>	<u>17</u>
56,686	44,955	58,612	4100 Professional and Technical Services	50,000	87,837	50,000	(37,837)	(43)
14,652	13,558	7,207	4200 Staff Travel	27,687	16,437	27,687	11,250	68
4,222	12,251	5,234	4250 Student Travel	5,000	-	5,000	5,000	#DIV/0!
65,117	85,676	73,838	4300 Utility Services	70,426	82,193	70,320	(11,873)	(14)
239,245	227,710	242,405	4400 Other Purchased Services	256,691	811,831	507,691	(304,140)	(37)
913,738	986,634	984,804	4500 Supplies, Materials, and Media	1,150,861	2,128,975	1,902,196	(226,779)	(11)
5,060	6,322	9,594	4900 Other Expenses	4,874	4,874	4,874	-	-
<u>1,298,720</u>	<u>1,377,106</u>	<u>1,381,694</u>	Subtotal - Other	<u>1,565,539</u>	<u>3,132,147</u>	<u>2,567,768</u>	<u>(564,379)</u>	<u>(18)</u>
283,160	152,762	163,759	5100 Equipment	181,000	402,443	181,000	(221,443)	(55)
<u>\$ 3,926,437</u>	<u>\$ 4,004,644</u>	<u>\$ 3,851,976</u>	Location Totals	<u>\$ 4,437,364</u>	<u>\$ 6,506,021</u>	<u>\$ 6,223,167</u>	<u>\$ (282,854)</u>	<u>(4)</u>



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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
772.00	805.00	869.00	Enrollment in ADM (9-12)	810.00	1,803.00	1,289.00

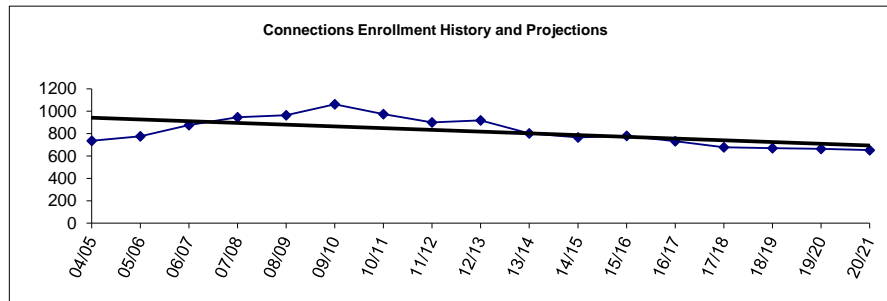
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.00	15.00	15.50	Teacher (Includes Quest)	16.00	20.12	21.00
-	0.01	-	Specialist*	-	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	2.00
<u>17.00</u>	<u>17.01</u>	<u>17.50</u>	Certificated Subtotal	<u>18.00</u>	<u>22.12</u>	<u>24.00</u>
-	0.06	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
7.50	7.60	6.60	Support	6.60	7.60	7.60
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
<u>7.75</u>	<u>7.91</u>	<u>6.85</u>	Non-Certificated Subtotal	<u>6.85</u>	<u>7.85</u>	<u>7.85</u>
<u>24.75</u>	<u>24.92</u>	<u>24.35</u>	Total	<u>24.85</u>	<u>29.97</u>	<u>31.85</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.

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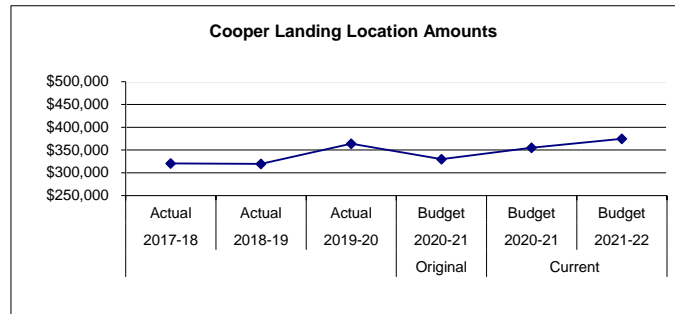


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 100,787	\$ 103,400	\$ 106,385	3100 Certificated Salaries	\$ 122,700	\$ 108,447	\$ 109,209	\$ 762	1
69,954	68,397	57,998	3200 Non-Certificated Salaries	48,047	72,227	76,232	4,005	6
101,386	99,844	101,308	3500 Employee Benefits	105,890	120,504	133,299	12,795	11
<u>272,127</u>	<u>271,641</u>	<u>265,691</u>	Subtotal - Personnel Services	<u>276,637</u>	<u>301,178</u>	<u>318,740</u>	<u>17,562</u>	6
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,687	1,997	2,580	4200 Staff Travel	1,350	1,350	1,350	-	-
14,714	18,803	31,975	4300 Utility Services	24,123	24,123	25,081	958	4
26,884	23,176	28,520	4350 Energy	24,188	24,188	26,194	2,006	8
709	307	63	4400 Other Purchased Services	396	551	375	(176)	(32)
3,249	3,327	34,839	4500 Supplies, Materials, and Media	2,728	3,185	2,445	(740)	(23)
10	348	348	4900 Other Expenses	478	478	478	-	-
<u>48,253</u>	<u>47,958</u>	<u>98,325</u>	Subtotal - Other	<u>53,263</u>	<u>53,875</u>	<u>55,923</u>	<u>2,048</u>	4
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 320,380</u>	<u>\$ 319,599</u>	<u>\$ 364,016</u>	Location Totals	<u>\$ 329,900</u>	<u>\$ 355,053</u>	<u>\$ 374,663</u>	<u>\$ 19,610</u>	6



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
15.00	14.00	13.00	Enrollment in ADM (K-12)	14.00	11.00	12.00

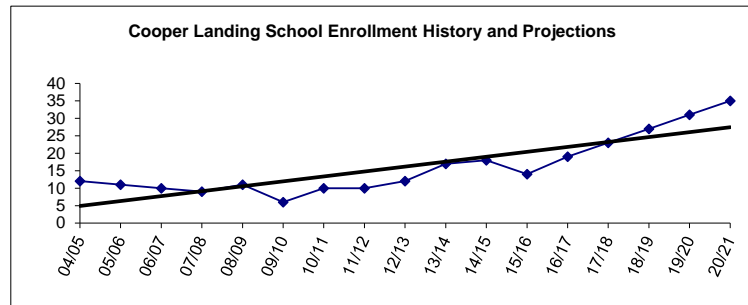
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.10	0.10
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.10</u>	<u>1.10</u>	<u>1.10</u>	Certificated Subtotal	<u>1.10</u>	<u>1.10</u>	<u>1.10</u>
0.88	0.88	0.88	Aide	-	0.88	0.88
0.04	0.04	0.04	Nurse***	0.04	0.05	0.05
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>2.30</u>	<u>2.30</u>	<u>2.30</u>	Non-Certificated Subtotal	<u>1.42</u>	<u>2.31</u>	<u>2.31</u>
<u><u>3.40</u></u>	<u><u>3.40</u></u>	<u><u>3.40</u></u>	Total	<u><u>2.52</u></u>	<u><u>3.41</u></u>	<u><u>3.41</u></u>

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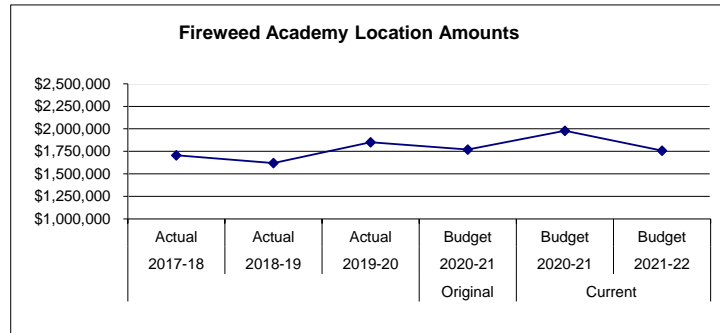


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 625,027	\$ 667,749	\$ 720,390	3100 Certificated Salaries	\$ 694,641	\$ 602,673	\$ 622,751	\$ 20,078	3
169,568	170,675	187,284	3200 Non-Certificated Salaries	175,919	153,931	157,718	3,787	2
389,514	431,051	482,702	3500 Employee Benefits	522,263	432,859	491,777	58,918	14
<u>1,184,109</u>	<u>1,269,475</u>	<u>1,390,376</u>	Subtotal - Personnel Services	<u>1,392,823</u>	<u>1,189,463</u>	<u>1,272,246</u>	<u>82,783</u>	<u>7</u>
16,666	2,165	1,305	4100 Professional and Technical Services	-	2,800	-	(2,800)	-
14,640	9,424	15,887	4200 Staff Travel	-	100	-	(100)	(100)
18,394	18	211	4250 Student Travel	-	716	-	(716)	-
6,354	5,985	5,886	4300 Utility Services	-	5,679	-	(5,679)	(100)
44,119	37,116	35,559	4350 Energy	-	35,850	-	(35,850)	(100)
257,592	212,033	248,482	4400 Other Purchased Services	39,935	237,805	219,736	(18,069)	(8)
73,180	23,468	58,805	4500 Supplies, Materials, and Media	2,113	124,665	205,893	81,228	65
100	100	7,440	4900 Other Expenses	3,871	199,572	3,955	(195,617)	100
-	-	-	4900 Other Expenses - Additional Allowable	331,138	123,132	-	(123,132)	(100)
<u>57,257</u>	<u>54,540</u>	<u>62,474</u>	4950 Indirect Costs	<u>-</u>	<u>55,280</u>	<u>56,531</u>	<u>1,251</u>	<u>2</u>
<u>488,302</u>	<u>344,849</u>	<u>436,049</u>	Subtotal - Other	<u>377,057</u>	<u>785,599</u>	<u>486,115</u>	<u>(299,484)</u>	<u>(38)</u>
<u>33,745</u>	<u>5,700</u>	<u>24,538</u>	5100 Equipment	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>	<u>(100)</u>
<u>\$ 1,706,156</u>	<u>\$ 1,620,024</u>	<u>\$ 1,850,963</u>	Location Totals	<u>\$ 1,769,880</u>	<u>\$ 1,979,062</u>	<u>\$ 1,758,361</u>	<u>\$ (220,701)</u>	<u>(11)</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
124.00	119.00	127.00	Enrollment in ADM (K-6)	117.00	86.00	112.00

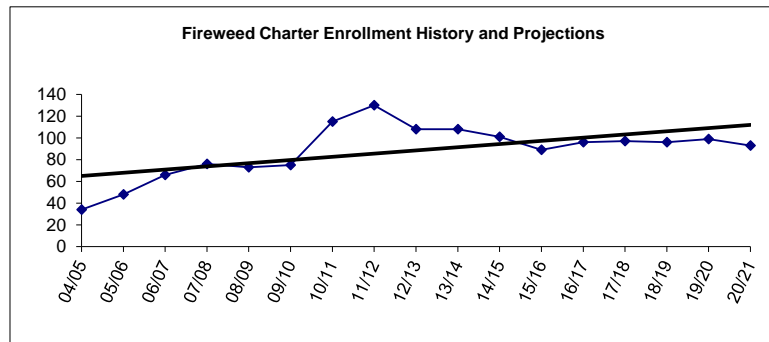
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.50	7.00	7.50	Teacher (Includes Quest)	7.00	6.00	6.00
0.60	0.15	0.39	Specialist*	0.39	0.31	0.31
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.10</u>	<u>9.15</u>	<u>9.89</u>	Certificated Subtotal	<u>9.39</u>	<u>8.31</u>	<u>8.31</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.10	1.47	1.88	Aide	1.88	1.88	1.88
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
0.35	0.35	0.35	Custodian	0.35	0.35	0.35
<u>4.65</u>	<u>4.02</u>	<u>4.43</u>	Non-Certificated Subtotal	<u>4.43</u>	<u>4.43</u>	<u>4.43</u>
<u>13.75</u>	<u>13.17</u>	<u>14.32</u>	Total	<u>13.82</u>	<u>12.74</u>	<u>12.74</u>

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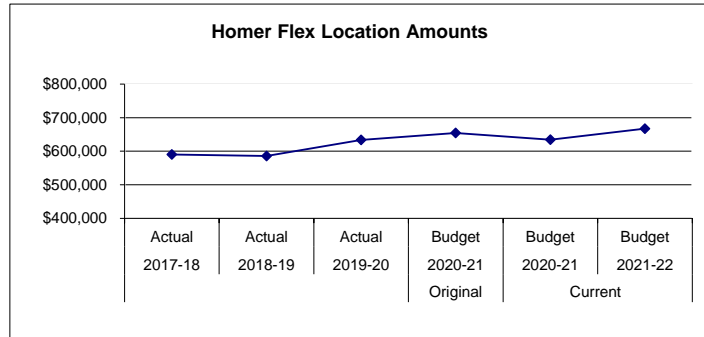


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 293,501	\$ 290,530	\$ 319,459	3100 Certificated Salaries	\$ 319,001	\$ 317,860	\$ 327,778	\$ 9,918	3
79,330	75,982	76,915	3200 Non-Certificated Salaries	77,524	71,168	74,748	3,580	5
186,882	190,343	209,179	3500 Employee Benefits	231,045	218,223	238,284	20,061	9
<u>559,713</u>	<u>556,855</u>	<u>605,553</u>	Subtotal - Personnel Services	<u>627,570</u>	<u>607,251</u>	<u>640,810</u>	<u>33,559</u>	<u>6</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
394	689	1,220	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
3,229	13,924	12,536	4300 Utility Services	9,342	9,342	9,326	(16)	(0)
9,167	8,649	7,573	4350 Energy	8,759	8,759	8,462	(297)	(3)
10,785	540	349	4400 Other Purchased Services	588	588	588	-	-
5,065	3,944	3,842	4500 Supplies, Materials, and Media	5,721	5,821	5,720	(101)	(2)
1,324	1,277	1,174	4900 Other Expenses	1,097	1,097	1,097	-	-
<u>29,964</u>	<u>29,023</u>	<u>26,694</u>	Subtotal - Other	<u>26,857</u>	<u>26,957</u>	<u>26,543</u>	<u>(414)</u>	<u>(2)</u>
750	-	1,235	5100 Equipment	-	-	-	-	-
<u>\$ 590,427</u>	<u>\$ 585,878</u>	<u>\$ 633,482</u>	Location Totals	<u>\$ 654,427</u>	<u>\$ 634,208</u>	<u>\$ 667,353</u>	<u>\$ 33,145</u>	<u>5</u>



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
30.00	30.00	28.00	Enrollment in ADM (9-12)	30.00	29.00	30.00

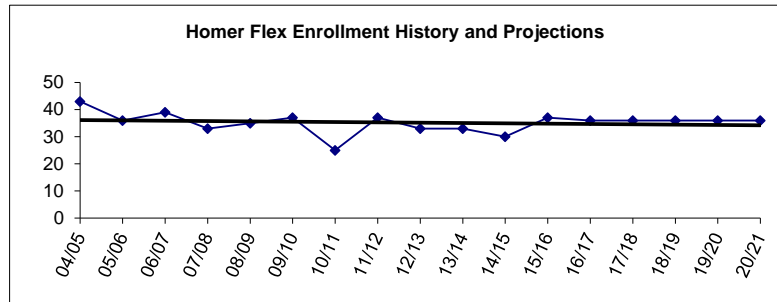
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.55	2.50	2.55
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.20</u>	<u>4.20</u>	<u>4.20</u>	Certificated Subtotal	<u>4.25</u>	<u>4.20</u>	<u>4.25</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.08	-	-	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>1.90</u>	<u>1.82</u>	<u>1.82</u>	Non-Certificated Subtotal	<u>1.82</u>	<u>1.82</u>	<u>1.82</u>
<u>6.10</u>	<u>6.02</u>	<u>6.02</u>	Total	<u>6.07</u>	<u>6.02</u>	<u>6.07</u>

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

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

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

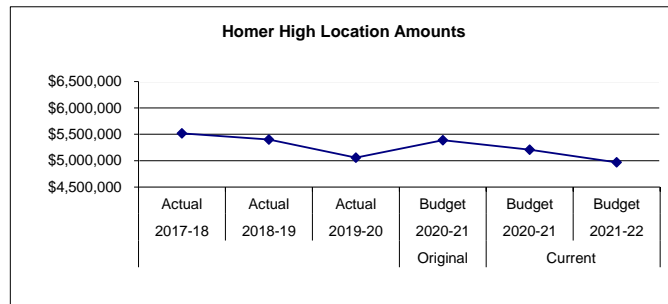


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 2,342,864	\$ 2,288,466	\$ 2,128,604	3100 Certificated Salaries	\$ 2,159,777	\$ 2,146,037	\$ 2,048,123	\$ (97,914)	(5)
917,711	920,771	835,216	3200 Non-Certificated Salaries	853,731	835,042	732,503	(102,539)	(12)
1,510,444	1,522,573	1,479,500	3500 Employee Benefits	1,721,855	1,527,722	1,570,359	42,637	3
<u>4,771,019</u>	<u>4,731,810</u>	<u>4,443,320</u>	Subtotal - Personnel Services	<u>4,735,363</u>	<u>4,508,801</u>	<u>4,350,985</u>	<u>(157,816)</u>	(4)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
17,518	11,793	12,378	4200 Staff Travel	9,050	9,050	9,050	-	-
37,959	31,170	31,647	4250 Student Travel	-	32,167	-	(32,167)	(100)
74,566	80,232	58,295	4300 Utility Services	75,432	75,432	69,627	(5,805)	(8)
492,059	451,006	402,733	4350 Energy	475,224	475,224	448,208	(27,016)	(6)
18,163	14,118	10,778	4400 Other Purchased Services	11,405	15,415	11,008	(4,407)	(29)
93,281	67,402	72,863	4500 Supplies, Materials, and Media	75,350	82,968	70,729	(12,239)	(15)
7,569	11,060	10,106	4900 Other Expenses	8,951	8,807	8,951	144	2
<u>741,115</u>	<u>666,781</u>	<u>598,800</u>	Subtotal - Other	<u>655,412</u>	<u>699,063</u>	<u>617,573</u>	<u>(81,490)</u>	(12)
<u>6,149</u>	<u>3,936</u>	<u>15,699</u>	5100 Equipment	-	-	-	-	-
<u>\$ 5,518,283</u>	<u>\$ 5,402,527</u>	<u>\$ 5,057,819</u>	Location Totals	<u>\$ 5,390,775</u>	<u>\$ 5,207,864</u>	<u>\$ 4,968,558</u>	<u>\$ (239,306)</u>	(5)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
390.00	389.00	372.00	Enrollment in ADM (9-12)	398.00	345.00	360.00

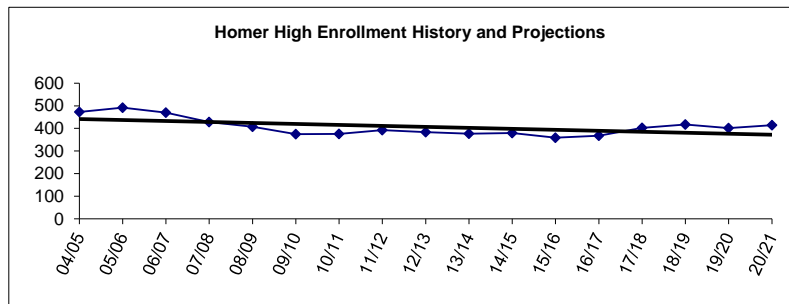
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	1.50	1.50	1.50
20.70	20.20	17.00	Teacher (Includes Quest)	16.70	17.20	15.20
2.90	2.80	2.40	Specialist*	2.40	1.90	1.90
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>30.60</u>	<u>30.00</u>	<u>26.40</u>	Certificated Subtotal	<u>25.60</u>	<u>25.60</u>	<u>23.60</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.44	1.44	1.44	Aide	1.44	1.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
6.00	6.00	5.50	Support	5.50	5.50	4.00
4.50	4.50	4.50	Custodian	4.50	4.50	4.50
<u>17.10</u>	<u>18.10</u>	<u>17.60</u>	Non-Certificated Subtotal	<u>17.60</u>	<u>17.60</u>	<u>15.10</u>
<u>47.70</u>	<u>48.10</u>	<u>44.00</u>	Total	<u>43.20</u>	<u>43.20</u>	<u>38.70</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.

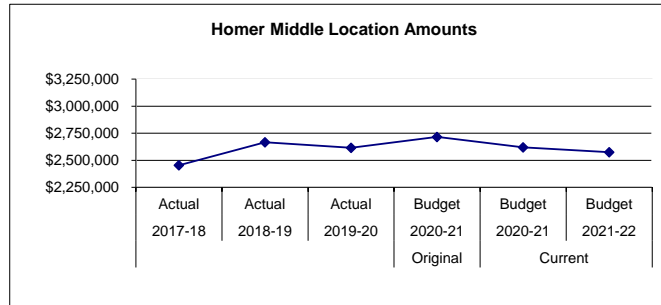


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,101,593	\$ 1,157,937	\$ 1,136,906	3100 Certificated Salaries	\$ 1,184,064	\$ 1,131,277	\$ 1,084,311	\$ (46,966)	(4)
407,684	449,950	403,600	3200 Non-Certificated Salaries	420,401	419,044	426,055	7,011	2
774,092	878,159	892,073	3500 Employee Benefits	944,086	890,554	898,533	7,979	1
<u>2,283,369</u>	<u>2,486,046</u>	<u>2,432,579</u>	Subtotal - Personnel Services	<u>2,548,551</u>	<u>2,440,875</u>	<u>2,408,899</u>	<u>(31,976)</u>	(1)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,333	832	1,561	4200 Staff Travel	1,350	1,350	1,350	-	-
4,390	3,536	4,335	4250 Student Travel	-	4,713	-	(4,713)	(100)
10,570	12,019	8,966	4300 Utility Services	9,669	9,669	9,458	(211)	(2)
122,268	131,407	119,629	4350 Energy	124,716	124,716	124,434	(282)	(0)
2,615	2,213	1,600	4400 Other Purchased Services	2,400	2,400	2,264	(136)	(6)
27,662	29,230	29,986	4500 Supplies, Materials, and Media	28,191	33,911	26,503	(7,408)	(22)
714	1,328	113	4900 Other Expenses	1,327	1,327	1,327	-	-
<u>169,552</u>	<u>180,565</u>	<u>166,190</u>	Subtotal - Other	<u>167,653</u>	<u>178,086</u>	<u>165,336</u>	<u>(12,750)</u>	(7)
<u>659</u>	<u>88</u>	<u>16,161</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,453,580</u>	<u>\$ 2,666,699</u>	<u>\$ 2,614,930</u>	Location Totals	<u>\$ 2,716,204</u>	<u>\$ 2,618,961</u>	<u>\$ 2,574,235</u>	<u>\$ (44,726)</u>	(2)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
186.00	194.00	175.00	Enrollment in ADM (7-8)	182.00	138.00	169.00

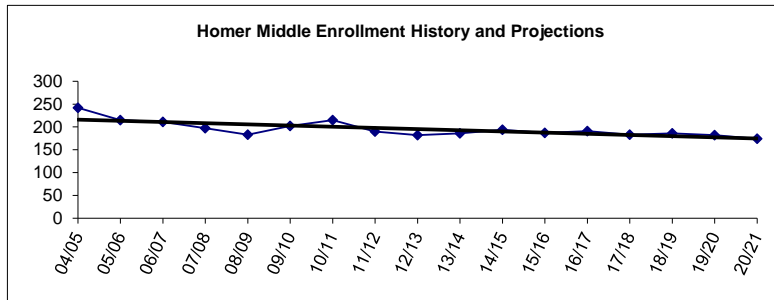
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.10	11.60	10.80	Teacher (Includes Quest)	10.80	10.30	8.30
1.15	0.70	0.40	Specialist*	0.40	0.85	0.80
3.00	3.00	3.00	Special Ed Teacher**	3.00	2.95	2.95
<u>15.25</u>	<u>16.30</u>	<u>15.20</u>	Certificated Subtotal	<u>15.20</u>	<u>15.10</u>	<u>13.05</u>
5.28	5.28	4.40	Special Ed Aide	4.40	4.40	4.40
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.73	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.50	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>9.89</u>	<u>10.54</u>	<u>9.16</u>	Non-Certificated Subtotal	<u>9.16</u>	<u>9.16</u>	<u>9.16</u>
<u>25.14</u>	<u>26.84</u>	<u>24.36</u>	Total	<u>24.36</u>	<u>24.26</u>	<u>22.21</u>

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

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

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

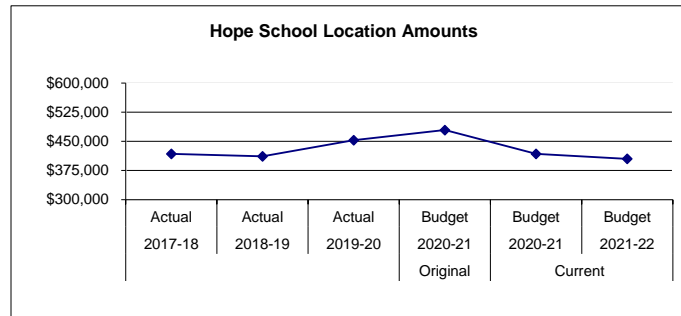


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 109,249	\$ 107,583	\$ 120,390	3100 Certificated Salaries	\$ 145,931	\$ 137,986	\$ 98,941	\$ (39,045)	(28)
102,967	98,687	103,442	3200 Non-Certificated Salaries	84,973	80,223	83,971	3,748	5
117,336	116,841	115,552	3500 Employee Benefits	172,850	123,717	146,157	22,440	18
<u>329,552</u>	<u>323,111</u>	<u>339,384</u>	Subtotal - Personnel Services	<u>403,754</u>	<u>341,926</u>	<u>329,069</u>	<u>(12,857)</u>	(4)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,604	2,347	1,702	4200 Staff Travel	2,970	2,970	2,970	-	-
650	-	-	4250 Student Travel	-	-	-	-	-
25,674	26,831	26,623	4300 Utility Services	14,467	14,467	14,456	(11)	(0)
54,508	53,643	48,417	4350 Energy	53,163	53,163	52,189	(974)	(2)
396	435	305	4400 Other Purchased Services	417	417	563	146	35
5,680	4,985	35,977	4500 Supplies, Materials, and Media	3,524	4,136	4,681	545	13
125	197	227	4900 Other Expenses	1,013	1,013	1,013	-	-
<u>88,637</u>	<u>88,438</u>	<u>113,251</u>	Subtotal - Other	<u>75,554</u>	<u>76,166</u>	<u>75,872</u>	<u>(294)</u>	(0)
-	-	170	5100 Equipment	-	-	-	-	-
<u>\$ 418,189</u>	<u>\$ 411,549</u>	<u>\$ 452,805</u>	Location Totals	<u>\$ 479,308</u>	<u>\$ 418,092</u>	<u>\$ 404,941</u>	<u>\$ (13,151)</u>	(3)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
17.00	17.00	16.00	Enrollment in ADM (K-12)	16.00	27.00	30.00

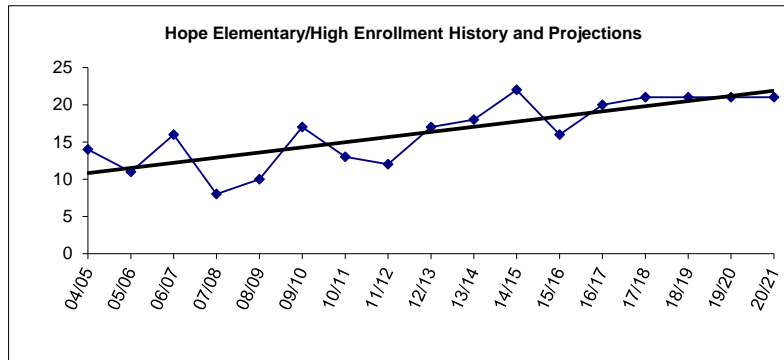
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.10	0.20
1.10	1.10	2.00	Teacher (Includes Quest)	2.00	2.00	1.00
-	-	-	Specialist*	-	-	-
-	0.17	0.08	Special Ed Teacher**	0.08	0.30	0.30
<u>1.20</u>	<u>1.37</u>	<u>2.18</u>	Certificated Subtotal	<u>2.18</u>	<u>2.40</u>	<u>1.50</u>
-	-	0.88	Special Ed Aide	0.88	0.92	0.92
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.88	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.30</u>	<u>2.30</u>	<u>3.18</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>2.34</u>	<u>2.34</u>
<u>3.50</u>	<u>3.67</u>	<u>5.36</u>	Total	<u>4.48</u>	<u>4.74</u>	<u>3.84</u>

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

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

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



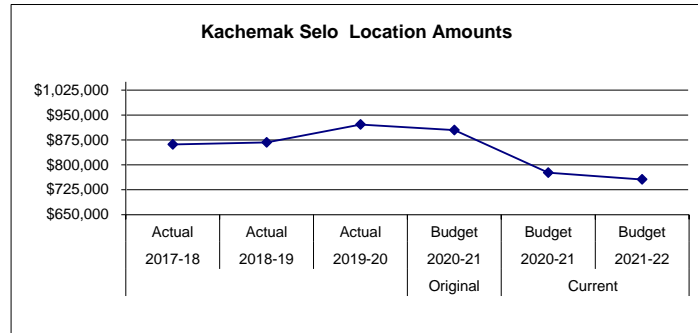
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 56 Kachemak Selo Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 310,369	\$ 307,587	\$ 321,535	3100 Certificated Salaries	\$ 327,876	\$ 219,475	\$ 214,264	\$ (5,211)	(2)
155,813	160,423	154,439	3200 Non-Certificated Salaries	155,680	160,292	157,916	(2,376)	(1)
289,265	298,099	314,327	3500 Employee Benefits	314,548	289,569	278,672	(10,897)	(4)
<u>755,447</u>	<u>766,109</u>	<u>790,301</u>	Subtotal - Personnel Services	<u>798,104</u>	<u>669,336</u>	<u>650,852</u>	<u>(18,484)</u>	(3)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
12,890	12,678	13,876	4200 Staff Travel	22,535	22,535	22,535	-	-
1,030	1,507	235	4250 Student Travel	-	-	-	-	-
7,881	7,638	9,769	4300 Utility Services	7,962	7,962	7,829	(133)	(2)
19,195	17,129	17,895	4350 Energy	18,207	18,207	18,073	(134)	(1)
51,507	50,243	50,075	4400 Other Purchased Services	50,858	50,858	50,754	(104)	(0)
12,942	11,862	38,572	4500 Supplies, Materials, and Media	6,053	6,509	4,678	(1,831)	(28)
210	620	586	4900 Other Expenses	1,215	1,215	1,215	-	-
<u>105,655</u>	<u>101,677</u>	<u>131,008</u>	Subtotal - Other	<u>106,830</u>	<u>107,286</u>	<u>105,084</u>	<u>(2,202)</u>	(2)
82	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 861,184</u>	<u>\$ 867,786</u>	<u>\$ 921,309</u>	Location Totals	<u>\$ 904,934</u>	<u>\$ 776,622</u>	<u>\$ 755,936</u>	<u>\$ (20,686)</u>	(3)



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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 56 Kachemak Selo Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
45.00	43.00	38.00	Enrollment in ADM (K-12)	41.00	32.00	31.00

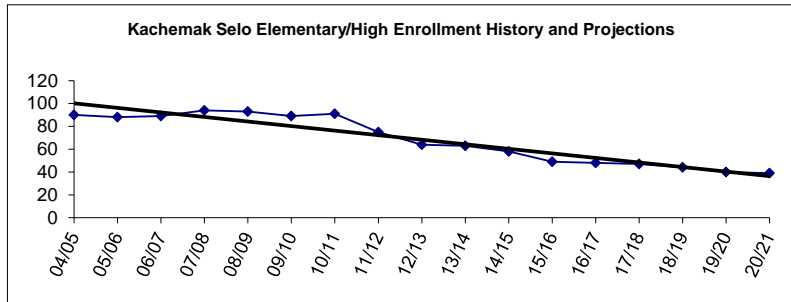
FTE's Included In Current Budget

0.50	0.30	0.30	Administrator	0.20	0.30	0.20
3.50	3.50	3.50	Teacher (Includes Quest)	3.50	2.50	2.50
0.16	0.16	0.16	Specialist*	0.16	0.10	0.10
0.40	0.40	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>4.56</u>	<u>4.36</u>	<u>4.36</u>	Certificated Subtotal	<u>4.26</u>	<u>3.30</u>	<u>3.20</u>
-	-	0.88	Special Ed Aide	0.88	0.88	0.88
1.50	1.50	1.50	Aide	1.50	1.50	1.50
0.15	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>3.28</u>	<u>3.13</u>	<u>4.01</u>	Non-Certificated Subtotal	<u>4.01</u>	<u>4.01</u>	<u>4.01</u>
<u>7.84</u>	<u>7.49</u>	<u>8.37</u>	Total	<u>8.27</u>	<u>7.31</u>	<u>7.21</u>

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

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

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



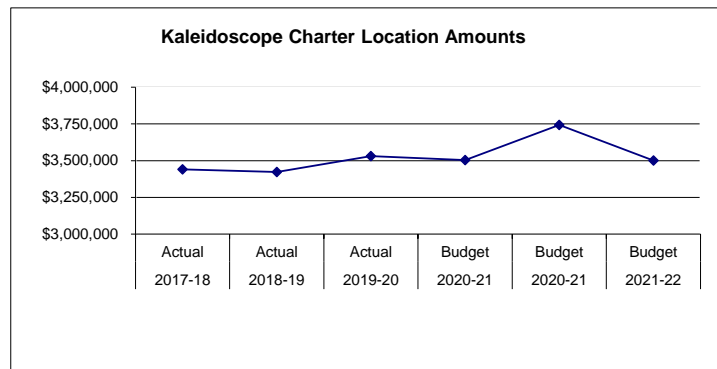
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 63 Kaleidoscope Charter School

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,416,117	\$ 1,316,767	\$ 1,350,504	3100 Certificated Salaries	\$ 1,344,317	\$ 1,324,703	\$ 1,349,148	\$ 24,445	2
322,903	293,235	330,446	3200 Non-Certificated Salaries	357,351	360,027	397,919	37,892	11
830,922	779,252	833,286	3500 Employee Benefits	854,035	893,076	1,062,583	169,507	19
<u>2,569,942</u>	<u>2,389,254</u>	<u>2,514,236</u>	Subtotal - Personnel Services	<u>2,555,703</u>	<u>2,577,806</u>	<u>2,809,650</u>	<u>231,844</u>	9
35,688	22,595	30,141	4100 Professional and Technical Services	-	-	-	-	#DIV/0!
2,729	28	-	4200 Staff Travel	-	-	-	-	-
-	5,130	1,780	4250 Student Travel	-	700	-	(700)	(100)
7,608	6,537	7,666	4300 Utility Services	6,800	6,800	3,900	(2,900)	(43)
87,914	81,224	78,523	4350 Energy	81,000	81,000	68,455	(12,545)	(15)
581,791	571,462	602,355	4400 Other Purchased Services	4,695	608,415	632,402	23,987	4
48,587	186,350	138,286	4500 Supplies, Materials, and Media	82,410	65,563	(22,149)	(87,712)	(134)
220	275	220	4900 Other Expenses	7,663	311,179	7,873	(303,306)	(97)
-	-	-	4900 Other Expenses - Additional Allowable	655,444	(18,454)	-	18,454	100
106,539	108,287	109,168	4950 Indirect Costs	109,531	108,968	-	(108,968)	(100)
<u>871,076</u>	<u>981,888</u>	<u>968,139</u>	Subtotal - Other	<u>947,543</u>	<u>1,164,171</u>	<u>690,481</u>	<u>(473,690)</u>	(41)
99	51,597	49,200	5100 Equipment	-	1,100	-	(1,100)	(100)
<u>\$ 3,441,117</u>	<u>\$ 3,422,739</u>	<u>\$ 3,531,575</u>	Location Totals	<u>\$ 3,503,246</u>	<u>\$ 3,743,077</u>	<u>\$ 3,500,131</u>	<u>\$ (242,946)</u>	(6)



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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 63 Kaleidoscope Charter School

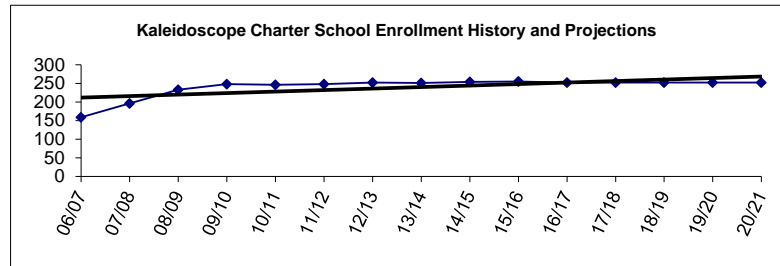
2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
259.00	258.00	260.00	Enrollment in ADM (K-5)	260.00	220.00	260.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.75	15.25	15.25	Teacher (Includes Quest)	15.25	15.00	15.00
1.10	-	0.70	Specialist*	0.70	0.70	0.65
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>18.85</u>	<u>17.25</u>	<u>17.95</u>	Certificated Subtotal	<u>17.95</u>	<u>17.70</u>	<u>17.65</u>
0.88	0.88	-	Special Ed Aide	-	0.88	0.88
2.88	3.00	4.00	Aide	4.00	3.63	3.63
0.75	0.75	0.94	Nurse***	0.94	0.88	0.88
1.81	1.94	1.94	Support	1.94	1.94	1.94
1.50	1.50	2.00	Custodian	2.00	2.00	2.00
<u>7.82</u>	<u>8.07</u>	<u>8.88</u>	Non-Certificated Subtotal	<u>8.88</u>	<u>9.33</u>	<u>9.33</u>
<u>26.67</u>	<u>25.32</u>	<u>26.83</u>	Total	<u>26.83</u>	<u>27.03</u>	<u>26.98</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

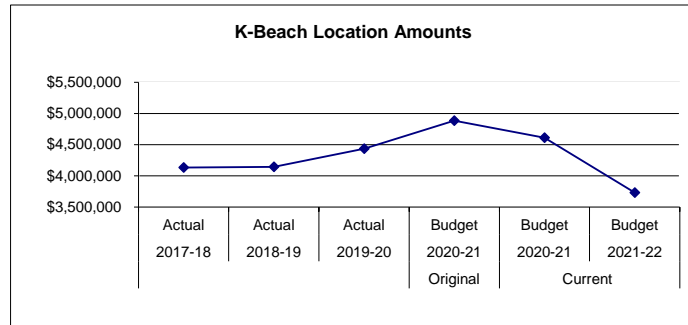


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 2,152,327	\$ 2,204,770	\$ 2,284,842	3100 Certificated Salaries	\$ 2,495,502	\$ 2,435,464	\$ 1,783,853	\$ (651,611)	(27)
490,730	488,464	493,384	3200 Non-Certificated Salaries	515,205	517,000	486,160	(30,840)	(6)
1,276,718	1,191,369	1,314,605	3500 Employee Benefits	1,679,953	1,458,923	1,279,688	(179,235)	(12)
<u>3,919,775</u>	<u>3,884,603</u>	<u>4,092,831</u>	Subtotal - Personnel Services	<u>4,690,660</u>	<u>4,411,387</u>	<u>3,549,701</u>	<u>(861,686)</u>	<u>(20)</u>
-	39,389	-	4100 Professional and Technical Services	-	-	-	-	-
-	98	507	4200 Staff Travel	1,350	900	1,350	450	50
20	-	-	4250 Student Travel	-	-	-	-	-
12,857	13,547	14,483	4300 Utility Services	14,345	14,416	14,392	(24)	(0)
123,289	130,348	135,120	4350 Energy	125,878	125,878	129,586	3,708	3
4,157	4,500	4,219	4400 Other Purchased Services	4,948	5,069	3,403	(1,666)	(33)
65,618	70,886	186,309	4500 Supplies, Materials, and Media	46,286	51,013	32,702	(18,311)	(36)
100	700	1,400	4900 Other Expenses	1,609	1,609	909	(700)	100
<u>206,041</u>	<u>259,468</u>	<u>342,038</u>	Subtotal - Other	<u>194,416</u>	<u>198,885</u>	<u>182,342</u>	<u>(16,543)</u>	<u>(8)</u>
9,387	97	-	5100 Equipment	-	420	-	(420)	-
<u>\$ 4,135,203</u>	<u>\$ 4,144,168</u>	<u>\$ 4,434,869</u>	Location Totals	<u>\$ 4,885,076</u>	<u>\$ 4,610,692</u>	<u>\$ 3,732,043</u>	<u>\$ (878,649)</u>	<u>(19)</u>



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
395.00	414.00	444.00	Enrollment in ADM (K-6)	450.00	281.00	302.00

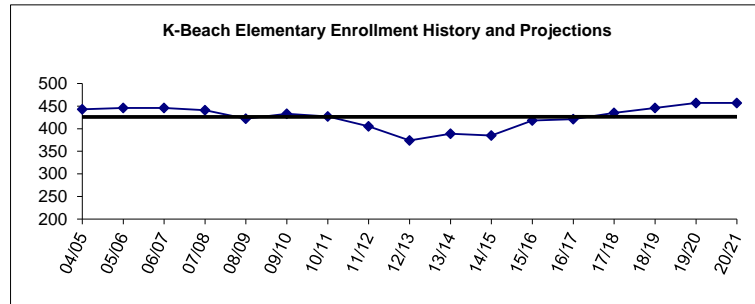
FTE's Included In Current Budget

1.00	1.00	1.50	Administrator	2.00	2.00	1.00
22.00	22.00	23.50	Teacher (Includes Quest)	23.50	22.50	13.50
2.28	2.26	1.98	Specialist*	1.98	2.06	2.06
3.00	3.00	3.00	Special Ed Teacher**	4.00	4.00	4.00
<u>28.28</u>	<u>28.26</u>	<u>29.98</u>	Certificated Subtotal	<u>31.48</u>	<u>30.56</u>	<u>20.56</u>
6.04	6.89	6.01	Special Ed Aide	6.01	6.05	6.05
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	1.00	Nurse***	1.00	1.00	1.00
1.50	1.50	1.50	Support	1.50	1.50	1.00
3.00	3.00	3.00	Custodian	3.00	3.00	2.50
<u>11.86</u>	<u>12.71</u>	<u>11.95</u>	Non-Certificated Subtotal	<u>11.95</u>	<u>11.99</u>	<u>10.99</u>
<u>40.14</u>	<u>40.97</u>	<u>41.93</u>	Total	<u>43.43</u>	<u>42.55</u>	<u>31.55</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.



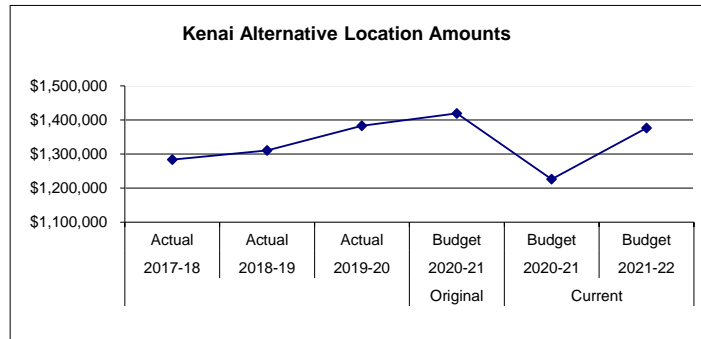
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 67 Kenai Alternative High School

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 637,985	\$ 643,118	\$ 676,061	3100 Certificated Salaries	\$ 686,378	\$ 609,529	\$ 656,866	\$ 47,337	8
151,604	148,314	148,273	3200 Non-Certificated Salaries	155,600	135,781	141,327	5,546	4
371,767	391,119	429,720	3500 Employee Benefits	446,692	349,355	447,526	98,171	28
<u>1,161,356</u>	<u>1,182,551</u>	<u>1,254,054</u>	Subtotal - Personnel Services	<u>1,288,670</u>	<u>1,094,665</u>	<u>1,245,719</u>	<u>151,054</u>	<u>14</u>
40,000	38,000	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
-	-	-	4200 Staff Travel	675	675	675	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
3,462	14,749	13,871	4300 Utility Services	11,660	11,660	11,601	(59)	(1)
61,444	66,661	66,513	4350 Energy	66,760	66,760	64,872	(1,888)	(3)
10,640	275	362	4400 Other Purchased Services	793	793	929	136	17
5,489	6,655	6,573	4500 Supplies, Materials, and Media	9,197	9,997	10,669	672	7
1,419	1,454	1,472	4900 Other Expenses	1,604	1,604	1,604	-	-
<u>122,454</u>	<u>127,794</u>	<u>128,791</u>	Subtotal - Other	<u>130,689</u>	<u>131,489</u>	<u>130,350</u>	<u>(1,139)</u>	<u>(1)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,283,810</u>	<u>\$ 1,310,345</u>	<u>\$ 1,382,845</u>	Location Totals	<u>\$ 1,419,359</u>	<u>\$ 1,226,154</u>	<u>\$ 1,376,069</u>	<u>\$ 149,915</u>	<u>12</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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 67 Kenai Alternative High School

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
82.00	74.00	67.00	Enrollment in ADM (9-12)	52.00	40.00	65.00

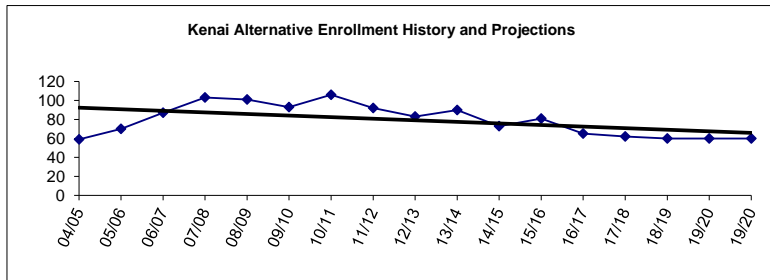
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.50	Teacher (Includes Quest)	4.55	4.00	4.50
0.41	0.39	0.60	Specialist*	0.60	0.40	0.40
1.50	1.50	1.50	Special Ed Teacher**	1.50	1.50	1.63
<u>7.41</u>	<u>7.39</u>	<u>7.60</u>	Certificated Subtotal	<u>7.65</u>	<u>6.90</u>	<u>7.53</u>
1.82	1.84	1.76	Special Ed Aide	1.76	1.76	1.76
0.18	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.88	0.88	0.88	Custodian	0.88	0.88	0.88
<u>3.88</u>	<u>3.72</u>	<u>3.64</u>	Non-Certificated Subtotal	<u>3.64</u>	<u>3.64</u>	<u>3.64</u>
<u>11.29</u>	<u>11.11</u>	<u>11.24</u>	Total	<u>11.29</u>	<u>10.54</u>	<u>11.17</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.

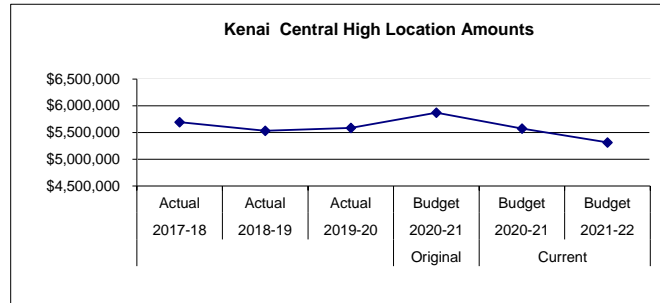


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 2,722,548	\$ 2,623,470	\$ 2,509,243	3100 Certificated Salaries	\$ 2,542,193	\$ 2,416,404	\$ 2,143,412	\$ (272,992)	(11)
657,179	673,054	732,061	3200 Non-Certificated Salaries	774,009	776,198	781,575	5,377	1
1,552,542	1,545,941	1,647,255	3500 Employee Benefits	1,879,954	1,669,290	1,729,266	59,976	4
<u>4,932,269</u>	<u>4,842,465</u>	<u>4,888,559</u>	Subtotal - Personnel Services	<u>5,196,156</u>	<u>4,861,892</u>	<u>4,654,253</u>	<u>(207,639)</u>	(4)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
8,774	7,567	9,125	4200 Staff Travel	6,850	6,850	6,850	-	-
30,982	24,511	25,096	4250 Student Travel	-	25,482	-	(25,482)	(100)
47,585	41,071	38,943	4300 Utility Services	49,472	49,472	51,876	2,404	5
523,322	483,187	480,788	4350 Energy	504,970	504,970	495,766	(9,204)	(2)
18,257	18,474	12,261	4400 Other Purchased Services	12,770	18,871	12,227	(6,644)	(35)
106,707	93,036	108,652	4500 Supplies, Materials, and Media	89,426	92,768	82,593	(10,175)	(11)
8,468	11,599	11,644	4900 Other Expenses	12,066	12,066	12,066	-	-
<u>744,095</u>	<u>679,445</u>	<u>686,509</u>	Subtotal - Other	<u>675,554</u>	<u>710,479</u>	<u>661,378</u>	<u>(49,101)</u>	(7)
16,747	10,320	10,400	5100 Equipment	-	4,206	-	(4,206)	(100)
<u>\$ 5,693,111</u>	<u>\$ 5,532,230</u>	<u>\$ 5,585,468</u>	Location Totals	<u>\$ 5,871,710</u>	<u>\$ 5,576,577</u>	<u>\$ 5,315,631</u>	<u>\$ (260,946)</u>	(5)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
450.00	463.00	434.00	Enrollment in ADM (9-12)	455.00	360.00	403.00

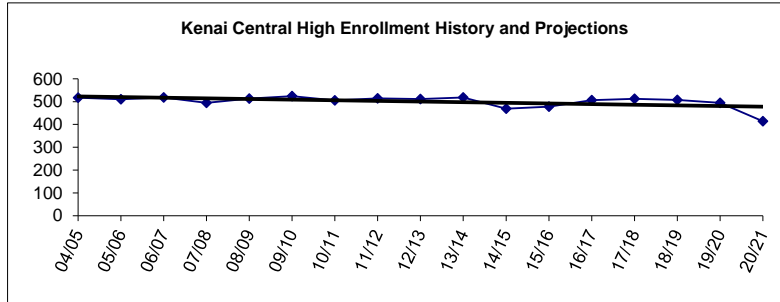
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.10	23.90	20.50	Teacher (Includes Quest)	19.50	19.50	14.50
2.88	2.90	2.90	Specialist*	2.90	2.90	2.90
5.00	4.60	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>34.98</u>	<u>33.40</u>	<u>31.40</u>	Certificated Subtotal	<u>30.40</u>	<u>30.40</u>	<u>25.40</u>
0.88	0.88	5.28	Special Ed Aide	5.28	6.16	6.16
0.44	1.44	1.44	Aide	1.44	1.44	0.44
1.04	0.60	0.60	Nurse***	0.60	1.00	1.00
5.00	5.00	5.00	Support	5.00	5.00	4.50
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>12.86</u>	<u>13.42</u>	<u>17.82</u>	Non-Certificated Subtotal	<u>17.82</u>	<u>19.10</u>	<u>17.60</u>
<u>47.84</u>	<u>46.82</u>	<u>49.22</u>	Total	<u>48.22</u>	<u>49.50</u>	<u>43.00</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.

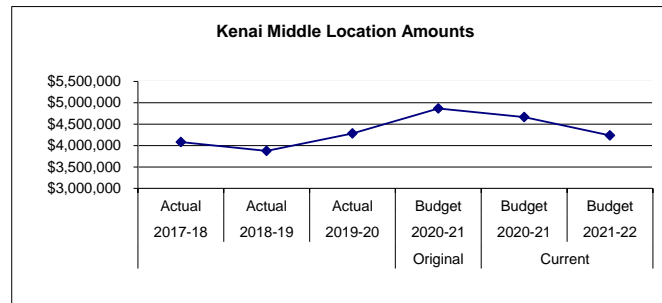


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 2,211,033	\$ 2,121,997	\$ 2,255,896	3100 Certificated Salaries	\$ 2,449,246	\$ 2,447,226	\$ 2,051,436	\$ (395,790)	(16)
387,861	385,395	478,960	3200 Non-Certificated Salaries	501,046	503,199	492,629	(10,570)	(2)
1,215,799	1,101,658	1,295,715	3500 Employee Benefits	1,645,924	1,433,520	1,438,213	4,693	0
<u>3,814,693</u>	<u>3,609,050</u>	<u>4,030,571</u>	Subtotal - Personnel Services	<u>4,596,216</u>	<u>4,383,945</u>	<u>3,982,278</u>	<u>(401,667)</u>	(9)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
563	1,804	1,730	4200 Staff Travel	675	675	675	-	-
4,093	3,092	3,702	4250 Student Travel	-	3,927	-	-	-
12,678	13,420	12,873	4300 Utility Services	12,951	12,951	12,991	40	0
197,488	188,393	187,244	4350 Energy	198,386	198,386	191,041	(7,345)	(4)
5,903	7,003	4,745	4400 Other Purchased Services	4,676	4,911	4,102	(809)	(16)
46,431	43,575	42,573	4500 Supplies, Materials, and Media	52,287	56,398	46,333	(10,065)	(18)
1,579	1,588	2,205	4900 Other Expenses	2,583	2,583	1,869	(714)	(28)
<u>268,735</u>	<u>258,875</u>	<u>255,072</u>	Subtotal - Other	<u>271,558</u>	<u>279,831</u>	<u>257,011</u>	<u>(18,893)</u>	(7)
<u>774</u>	<u>8,126</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 4,084,202</u>	<u>\$ 3,876,051</u>	<u>\$ 4,285,643</u>	Location Totals	<u>\$ 4,867,774</u>	<u>\$ 4,663,776</u>	<u>\$ 4,239,289</u>	<u>\$ (420,560)</u>	(9)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
344.00	366.00	373.00	Enrollment in ADM (6-8)	400.00	342.00	345.00

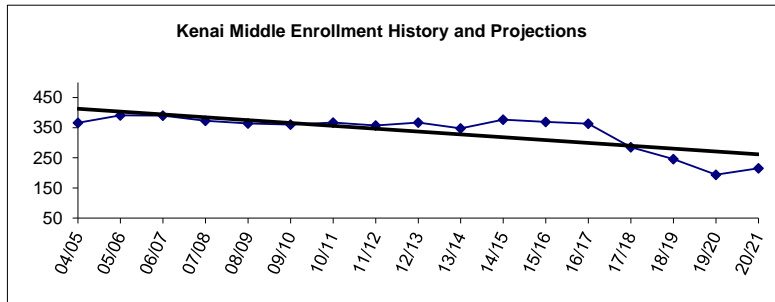
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	2.00	2.00	1.00
19.00	18.50	19.00	Teacher (Includes Quest)	21.00	21.00	15.50
2.10	2.28	2.20	Specialist*	2.20	2.20	2.20
5.00	5.40	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>27.60</u>	<u>27.68</u>	<u>28.70</u>	Certificated Subtotal	<u>31.20</u>	<u>31.20</u>	<u>24.70</u>
2.64	2.64	4.40	Special Ed Aide	4.40	4.40	4.40
0.88	0.88	0.88	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	2.00	2.50	Support	2.50	2.50	2.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>9.90</u>	<u>9.40</u>	<u>11.66</u>	Non-Certificated Subtotal	<u>11.66</u>	<u>11.66</u>	<u>11.16</u>
<u>37.50</u>	<u>37.08</u>	<u>40.36</u>	Total	<u>42.86</u>	<u>42.86</u>	<u>35.86</u>

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

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

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

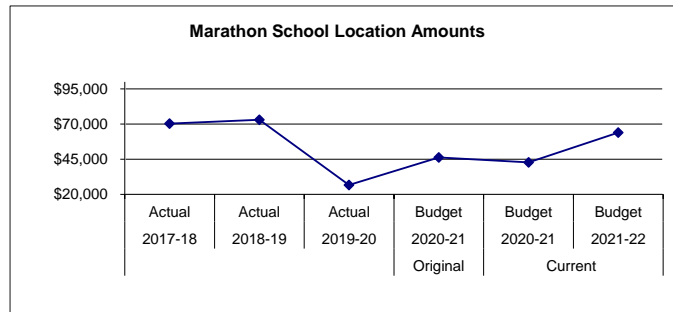


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 49,626	\$ 51,736	\$ 17,831	3100 Certificated Salaries	\$ 27,218	\$ 27,484	\$ 27,620	\$ 136	0
-	-	26	3200 Non-Certificated Salaries	260	260	260	-	-
16,710	17,596	5,138	3500 Employee Benefits	13,419	9,716	31,973	22,257	229
<u>66,336</u>	<u>69,332</u>	<u>22,995</u>	Subtotal - Personnel Services	<u>40,897</u>	<u>37,460</u>	<u>59,853</u>	<u>22,393</u>	60
150	-	31	4200 Staff Travel	-	-	-	-	-
3,506	3,574	3,606	4300 Utility Services	3,750	3,750	3,750	-	-
89	68	41	4400 Other Purchased Services	104	104	104	-	-
248	79	-	4500 Supplies, Materials, and Media	1,446	1,446	225	(1,221)	(84)
<u>3,993</u>	<u>3,721</u>	<u>3,678</u>	Subtotal - Other	<u>5,300</u>	<u>5,300</u>	<u>4,079</u>	<u>(1,221)</u>	(23)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 70,329</u>	<u>\$ 73,053</u>	<u>\$ 26,673</u>	Location Totals	<u>\$ 46,197</u>	<u>\$ 42,760</u>	<u>\$ 63,932</u>	<u>\$ 21,172</u>	50



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
4.00	12.00	11.00	Enrollment in ADM (7-12)	10.00	4.00	10.00

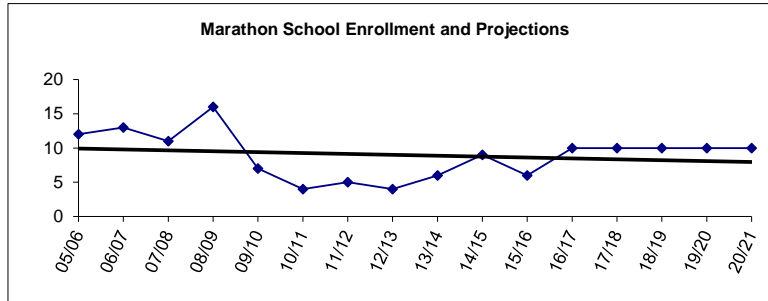
FTE's Included In Current Budget

-	-	-	Administrator	-	-	-
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
<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***	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Totals	<u>1.00</u>	<u>1.00</u>	<u>1.00</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.

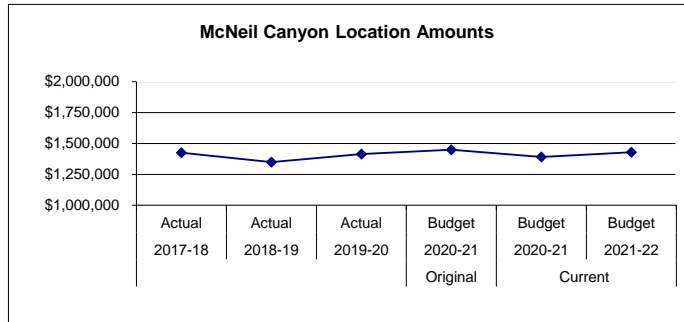


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 704,809	\$ 681,513	\$ 683,215	3100 Certificated Salaries	\$ 715,139	\$ 699,243	\$ 719,672	\$ 20,429	3
175,028	141,802	121,500	3200 Non-Certificated Salaries	141,354	125,541	127,485	1,944	2
434,128	402,284	413,396	3500 Employee Benefits	485,820	455,890	474,307	18,417	4
<u>1,313,965</u>	<u>1,225,599</u>	<u>1,218,111</u>	Subtotal - Personnel Services	<u>1,342,313</u>	<u>1,280,674</u>	<u>1,321,464</u>	<u>40,790</u>	3
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
93	888	258	4200 Staff Travel	1,350	945	1,350	405	43
-	-	-	4250 Student Travel	-	-	-	-	-
6,585	6,123	13,722	4300 Utility Services	7,222	7,222	8,777	1,555	22
79,816	91,783	92,415	4350 Energy	81,737	81,737	82,413	676	1
2,095	1,743	1,565	4400 Other Purchased Services	1,524	1,679	1,357	(322)	(19)
20,093	22,187	86,766	4500 Supplies, Materials, and Media	14,635	17,443	13,346	(4,097)	(23)
718	718	718	4900 Other Expenses	700	700	700	-	-
<u>109,400</u>	<u>123,442</u>	<u>195,444</u>	Subtotal - Others	<u>107,168</u>	<u>109,726</u>	<u>107,943</u>	<u>(1,783)</u>	(2)
1,649	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,425,014</u>	<u>\$ 1,349,041</u>	<u>\$ 1,413,555</u>	Location Totals	<u>\$ 1,449,481</u>	<u>\$ 1,390,400</u>	<u>\$ 1,429,407</u>	<u>\$ 39,007</u>	3



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
124.00	117.00	122.00	Enrollment in ADM (K-6)	122.00	96.00	106.00

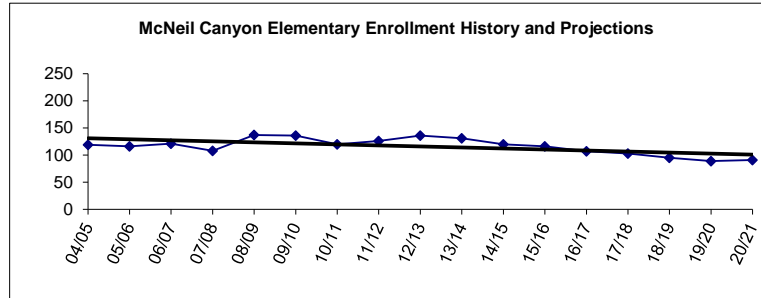
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.50	7.50	7.50	Teacher (Includes Quest)	7.50	7.50	7.45
0.10	0.10	-	Specialist*	-	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.10</u>	<u>9.10</u>	<u>9.00</u>	Certificated Subtotal	<u>9.00</u>	<u>9.00</u>	<u>8.95</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
0.35	0.35	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.00	1.00	Custodian	1.50	1.00	1.00
<u>3.86</u>	<u>3.36</u>	<u>3.01</u>	Non-Certificated Subtotal	<u>3.51</u>	<u>3.01</u>	<u>3.01</u>
<u>12.96</u>	<u>12.46</u>	<u>12.01</u>	Total	<u>12.51</u>	<u>12.01</u>	<u>11.96</u>

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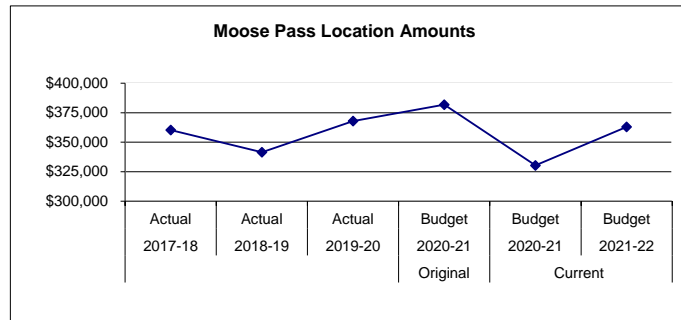


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 100,496	\$ 91,181	\$ 87,394	3100 Certificated Salaries	\$ 107,180	\$ 91,993	\$ 94,497	\$ 2,504	3
77,924	76,735	76,756	3200 Non-Certificated Salaries	78,533	78,218	75,807	(2,411)	(3)
121,567	113,230	103,985	3500 Employee Benefits	134,589	98,085	128,975	30,890	31
<u>299,987</u>	<u>281,146</u>	<u>268,135</u>	Subtotal - Personnel Services	<u>320,302</u>	<u>268,296</u>	<u>299,279</u>	<u>30,983</u>	<u>12</u>
1,434	1,894	1,996	4200 Staff Travel	1,125	1,125	1,125	-	-
17,020	18,819	23,589	4300 Utility Services	20,717	20,717	21,253	536	3
37,849	35,198	40,012	4350 Energy	35,882	35,882	37,687	1,805	5
133	148	109	4400 Other Purchased Services	490	591	438	(153)	(26)
3,655	4,169	34,098	4500 Supplies, Materials, and Media	3,055	3,512	2,987	(525)	(15)
161	170	10	4900 Other Expenses	253	253	253	-	-
<u>60,252</u>	<u>60,398</u>	<u>99,814</u>	Subtotal - Other	<u>61,522</u>	<u>62,080</u>	<u>63,743</u>	<u>1,663</u>	<u>3</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 360,239</u>	<u>\$ 341,544</u>	<u>\$ 367,949</u>	Location Totals	<u>\$ 381,824</u>	<u>\$ 330,376</u>	<u>\$ 363,022</u>	<u>\$ 32,646</u>	<u>10</u>



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
14.00	17.00	21.00	Enrollment in ADM (K-8)	23.00	18.00	18.00

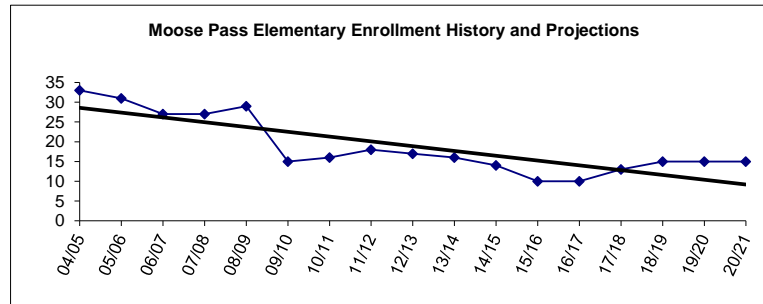
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.10	0.10
1.10	1.00	1.05	Teachers (includes Quest)	1.05	1.05	1.05
0.04	-	-	Specialists*	-	-	-
-	0.10	-	Special Ed Teachers**	-	-	-
<u>1.24</u>	<u>1.20</u>	<u>1.15</u>	Certificated Subtotal	<u>1.15</u>	<u>1.15</u>	<u>1.15</u>
-	-	-	Special Ed Aides	-	-	-
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.75	0.75	0.75	Support	0.75	0.75	0.75
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.18</u>	<u>2.18</u>	<u>2.18</u>	Non-Certificated Subtotal	<u>2.18</u>	<u>2.18</u>	<u>2.18</u>
<u><u>3.42</u></u>	<u><u>3.38</u></u>	<u><u>3.33</u></u>	Total	<u><u>3.33</u></u>	<u><u>3.33</u></u>	<u><u>3.33</u></u>

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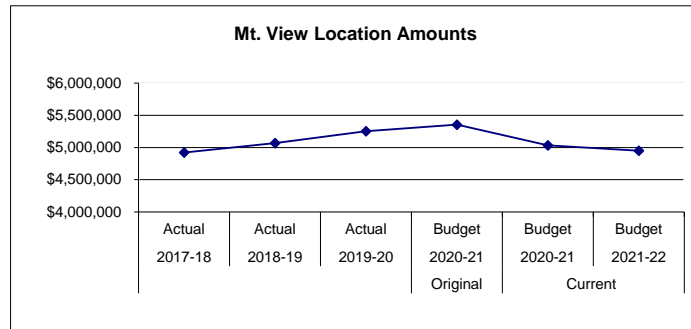


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 2,414,890	\$ 2,507,508	\$ 2,510,270	3100 Certificated Salaries	\$ 2,483,464	\$ 2,427,127	\$ 2,250,614	\$ (176,513)	(7)
685,633	703,841	701,443	3200 Non-Certificated Salaries	727,998	739,417	716,690	(22,727)	(3)
1,588,359	1,624,490	1,688,867	3500 Employee Benefits	1,938,711	1,657,520	1,788,861	131,341	8
<u>4,688,882</u>	<u>4,835,839</u>	<u>4,900,580</u>	Subtotal - Personnel Services	<u>5,150,173</u>	<u>4,824,064</u>	<u>4,756,165</u>	<u>(67,899)</u>	(1)
-	-	826	4100 Professional and Technical Services	-	-	-	-	-
-	-	16	4200 Staff Travel	900	900	900	-	100
20	-	19	4250 Student Travel	-	-	-	-	-
13,715	12,599	13,074	4300 Utility Services	13,070	13,070	12,636	(434)	(3)
143,249	135,729	140,568	4350 Energy	140,901	140,901	139,849	(1,052)	(1)
6,806	6,925	5,518	4400 Other Purchased Services	4,791	5,258	4,029	(1,229)	(23)
67,166	75,597	189,674	4500 Supplies, Materials, and Media	43,838	46,992	37,333	(9,659)	(21)
1,138	1,536	1,536	4900 Other Expenses	1,906	1,906	1,206	(700)	(37)
<u>232,094</u>	<u>232,386</u>	<u>351,231</u>	Subtotal - Other	<u>205,406</u>	<u>209,027</u>	<u>195,953</u>	<u>(13,074)</u>	(6)
1,092	1,473	1,336	5100 Equipment	-	-	-	-	-
<u>\$ 4,922,068</u>	<u>\$ 5,069,698</u>	<u>\$ 5,253,147</u>	Location Totals	<u>\$ 5,355,579</u>	<u>\$ 5,033,091</u>	<u>\$ 4,952,118</u>	<u>\$ (80,973)</u>	(2)



Mountain View Elementary School is located in Kenai, Alaska and serves approximately 450 students in grades PreK-5. The school was constructed in 1987 and built to house 440 students. Mountain View Elementary school, in cooperation with its partners Peninsula Community Health Services and Nakenu Family Services, provides multiple supports for struggling learners and families. Academic supports at Mountain View elementary include Title I, Title VII and Intervention supports. Student activities include forensics, Battle of the Books, and band.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
484.00	488.00	439.00	Enrollment in ADM (K-5)	411.00	299.00	338.00

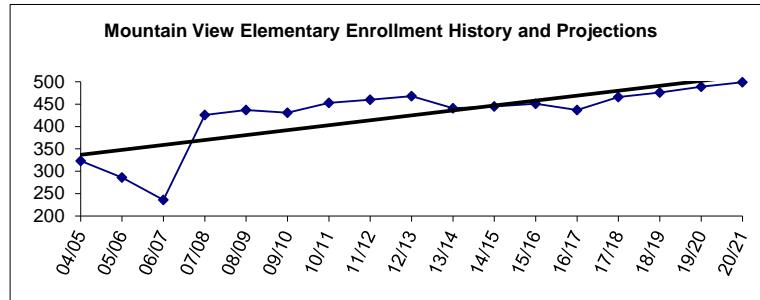
FTE's Included In Current Budget

1.50	2.00	2.00	Administrator	2.00	1.50	1.00
24.00	24.50	23.50	Teacher (Includes Quest)	21.00	20.50	17.00
3.00	2.98	2.80	Specialist *	2.80	3.01	4.01
6.00	6.00	6.00	Special Ed Teacher **	7.00	7.00	7.00
<u>34.50</u>	<u>35.48</u>	<u>34.30</u>	Certificated Subtotal	<u>32.80</u>	<u>32.01</u>	<u>29.01</u>
12.32	12.32	11.44	Special Ed Aide	11.44	11.48	11.48
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	1.00	1.00	Nurse ***	1.00	1.00	1.00
2.00	2.00	2.00	Support	2.00	2.00	1.50
3.00	3.00	3.00	Custodian	3.00	3.00	2.50
<u>18.64</u>	<u>18.76</u>	<u>17.88</u>	Non-Certificated Subtotal	<u>17.88</u>	<u>17.92</u>	<u>16.92</u>
<u>53.14</u>	<u>54.24</u>	<u>52.18</u>	Total	<u>50.68</u>	<u>49.93</u>	<u>45.93</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.

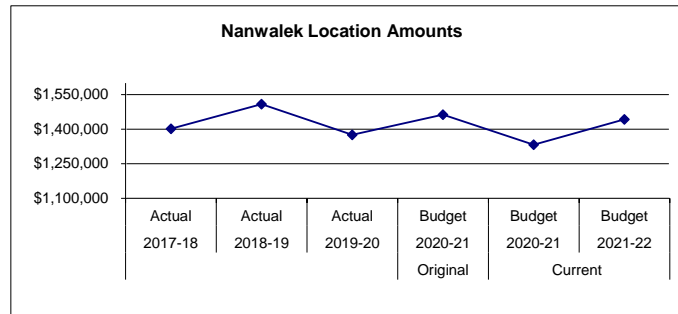


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 531,804	\$ 528,231	\$ 441,655	3100 Certificated Salaries	\$ 516,584	\$ 490,604	\$ 506,403	\$ 15,799	3
170,585	149,833	145,343	3200 Non-Certificated Salaries	189,467	161,747	154,324	(7,423)	(5)
366,025	363,370	319,227	3500 Employee Benefits	427,902	339,561	451,539	111,978	33
<u>1,068,414</u>	<u>1,041,434</u>	<u>906,225</u>	Subtotal - Personnel Services	<u>1,133,953</u>	<u>991,912</u>	<u>1,112,266</u>	<u>120,354</u>	<u>12</u>
-	90,765	95,232	4100 Professional and Technical Services	-	2,544	-	(2,544)	(100)
3,463	3,325	3,876	4200 Staff Travel	5,100	5,100	5,100	-	-
3,600	2,900	2,900	4250 Student Travel	-	2,900	-	(2,900)	(100)
157,475	160,840	161,876	4300 Utility Services	159,202	159,202	158,442	(760)	(0)
97,085	143,388	102,778	4350 Energy	113,633	113,633	115,339	1,706	2
43,337	42,772	35,297	4400 Other Purchased Services	33,835	33,835	33,804	(31)	(0)
20,947	15,235	50,236	4500 Supplies, Materials, and Media	11,837	15,747	11,370	(4,377)	(28)
7,093	7,797	7,598	4900 Other Expenses	6,003	6,003	6,003	-	-
<u>333,000</u>	<u>467,022</u>	<u>459,793</u>	Subtotal - Other	<u>329,610</u>	<u>338,964</u>	<u>330,058</u>	<u>(8,906)</u>	<u>(3)</u>
682	134	9,496	5100 Equipment	-	1,610	-	(1,610)	-
<u>\$ 1,402,096</u>	<u>\$ 1,508,590</u>	<u>\$ 1,375,514</u>	Location Totals	<u>\$ 1,463,563</u>	<u>\$ 1,332,486</u>	<u>\$ 1,442,324</u>	<u>\$ 109,838</u>	<u>8</u>



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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 34 Nanwalek Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
76.00	75.00	78.00	Enrollment in ADM (K-12)	78.00	70.00	75.00

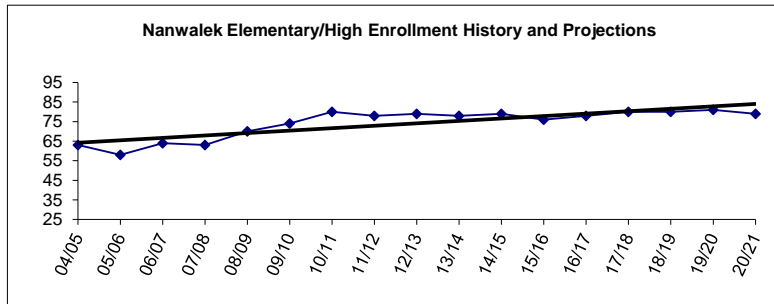
FTE's Included In Current Budget

0.80	0.50	0.75	Adminrator	0.75	0.75	0.70
5.50	6.00	5.00	Teacher (Includes Quest)	5.00	5.00	5.05
0.40	0.20	0.20	Specialist*	0.20	0.30	0.30
1.20	1.20	0.60	Special Ed Teacher**	1.00	1.00	1.00
<u>7.90</u>	<u>7.90</u>	<u>6.55</u>	Certificated Subtotal	<u>6.95</u>	<u>7.05</u>	<u>7.05</u>
1.76	1.76	3.52	Special Ed Aide	3.52	3.52	3.52
0.20	-	-	Nurse***	-	-	-
-	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	0.50	Custodian	1.00	1.00	0.50
<u>3.84</u>	<u>3.64</u>	<u>4.90</u>	Non-Certificated Subtotal	<u>5.40</u>	<u>5.40</u>	<u>4.90</u>
<u>11.74</u>	<u>11.54</u>	<u>11.45</u>	Total	<u>12.35</u>	<u>12.45</u>	<u>11.95</u>

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

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

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

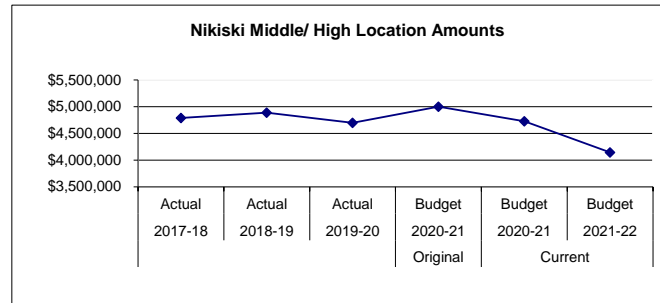


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 2,262,910	\$ 2,338,621	\$ 2,187,596	3100 Certificated Salaries	\$ 2,287,236	\$ 2,174,364	\$ 1,782,339	\$ (392,025)	(18)
663,745	674,219	656,642	3200 Non-Certificated Salaries	646,748	648,975	618,961	(30,014)	(5)
1,367,445	1,413,101	1,404,379	3500 Employee Benefits	1,639,508	1,430,921	1,325,457	(105,464)	(7)
<u>4,294,100</u>	<u>4,425,941</u>	<u>4,248,617</u>	Subtotal - Personnel Services	<u>4,573,492</u>	<u>4,254,260</u>	<u>3,726,757</u>	<u>(527,503)</u>	(12)
-	688	1,050	4100 Professional and Technical Services	-	-	-	-	-
5,968	5,490	2,870	4200 Staff Travel	5,000	5,000	5,000	-	-
18,449	14,941	14,542	4250 Student Travel	-	13,479	-	(13,479)	(100)
22,884	23,016	21,768	4300 Utility Services	22,100	22,100	22,082	(18)	(0)
321,596	327,491	326,452	4350 Energy	326,618	326,618	325,179	(1,439)	(0)
10,641	15,829	4,653	4400 Other Purchased Services	6,154	8,028	5,632	(2,396)	(30)
71,289	59,040	58,629	4500 Supplies, Materials, and Media	58,334	64,814	52,042	(12,772)	(20)
5,562	8,385	7,885	4900 Other Expenses	8,848	8,668	8,134	(534)	(6)
<u>456,389</u>	<u>454,880</u>	<u>437,849</u>	Subtotal - Other	<u>427,054</u>	<u>448,707</u>	<u>418,069</u>	<u>(30,638)</u>	(7)
<u>39,069</u>	<u>7,483</u>	<u>12,163</u>	5100 Equipment	-	24,691	-	(24,691)	-
<u>\$ 4,789,558</u>	<u>\$ 4,888,304</u>	<u>\$ 4,698,629</u>	Location Totals	<u>\$ 5,000,546</u>	<u>\$ 4,727,658</u>	<u>\$ 4,144,826</u>	<u>\$ (582,832)</u>	(12)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
358.00	359.00	338.00	Enrollment in ADM (6-12)	350.00	255.00	300.00

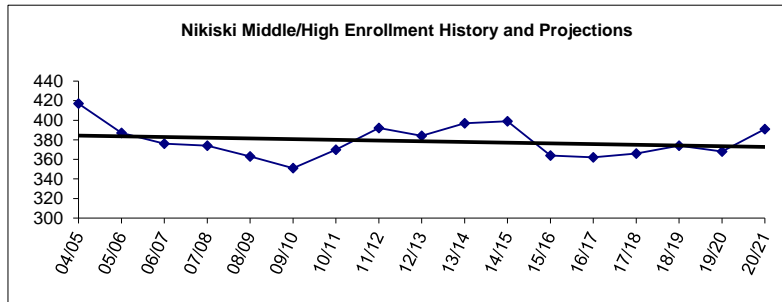
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	1.50	1.50	1.00
21.50	21.70	19.50	Teacher (Includes Quest)	19.40	19.50	14.15
1.67	1.72	1.70	Specialist*	1.70	1.80	0.80
5.00	5.00	5.00	Special Ed Teacher**	5.00	4.25	4.00
<u>29.67</u>	<u>29.92</u>	<u>27.70</u>	Certificated Subtotal	<u>27.60</u>	<u>27.05</u>	<u>19.95</u>
5.28	5.28	4.40	Special Ed Aide	4.40	4.40	4.40
0.88	1.88	1.88	Aide	1.88	1.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.00	3.00	3.00	Support	3.00	3.00	3.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.00
<u>13.54</u>	<u>14.54</u>	<u>13.66</u>	Non-Certificated Subtotal	<u>13.66</u>	<u>13.66</u>	<u>12.16</u>
<u>43.21</u>	<u>44.46</u>	<u>41.36</u>	Total	<u>41.26</u>	<u>40.71</u>	<u>32.11</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.



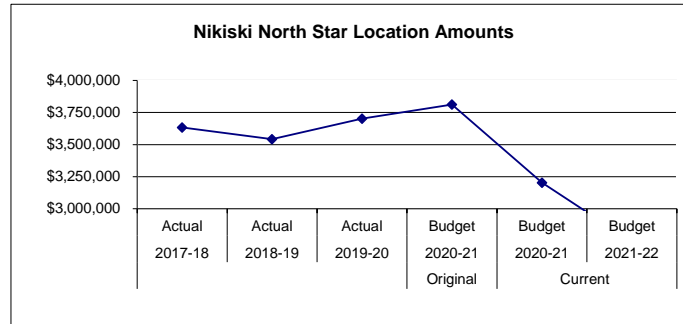
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 52 Nikiski North Star Elementary

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,805,618	\$ 1,713,217	\$ 1,695,098	3100 Certificated Salaries	\$ 1,758,832	\$ 1,421,810	\$ 1,105,665	\$ (316,145)	(22)
466,332	462,756	485,407	3200 Non-Certificated Salaries	502,311	479,474	454,907	(24,567)	(5)
1,122,016	1,108,901	1,152,963	3500 Employee Benefits	1,327,729	1,074,650	965,324	(109,326)	(10)
<u>3,393,966</u>	<u>3,284,874</u>	<u>3,333,468</u>	Subtotal - Personnel Services	<u>3,588,872</u>	<u>2,975,934</u>	<u>2,525,896</u>	<u>(450,038)</u>	<u>(15)</u>
-	-	3,374	4100 Professional and Technical Services	-	-	-	-	-
1,214	-	250	4200 Staff Travel	900	900	900	-	-
20	50	-	4250 Student Travel	-	-	-	-	-
15,987	16,300	16,448	4300 Utility Services	17,151	17,151	17,182	31	0
155,270	172,807	191,603	4350 Energy	165,572	165,572	173,227	7,655	5
5,618	8,424	4,156	4400 Other Purchased Services	4,307	4,462	2,971	(1,491)	(33)
57,418	58,681	148,850	4500 Supplies, Materials, and Media	34,017	37,859	22,121	(15,738)	(42)
396	998	1,103	4900 Other Expenses	1,135	1,135	1,135	-	-
<u>235,923</u>	<u>257,260</u>	<u>365,784</u>	Subtotal - Other	<u>223,082</u>	<u>227,079</u>	<u>217,536</u>	<u>(9,543)</u>	<u>(4)</u>
3,422	-	2,260	5100 Equipment	-	-	-	-	-
<u>\$ 3,633,311</u>	<u>\$ 3,542,134</u>	<u>\$ 3,701,512</u>	Location Totals	<u>\$ 3,811,954</u>	<u>\$ 3,203,013</u>	<u>\$ 2,743,432</u>	<u>\$ (459,581)</u>	<u>(14)</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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 52 Nikiski North Star Elementary

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
367.00	337.00	342.00	Enrollment in ADM (K-5)	312.00	199.00	184.00

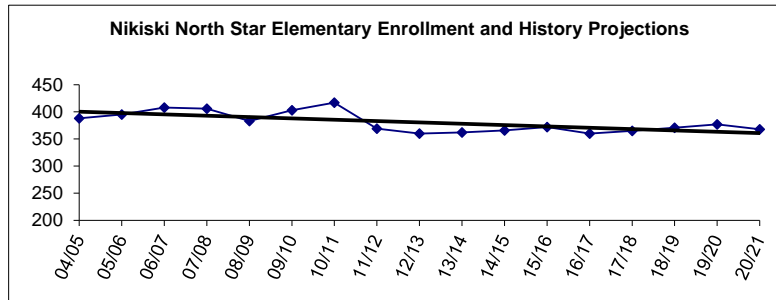
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
20.00	17.50	16.50	Teacher (Includes Quest)	16.50	16.50	10.50
1.50	1.50	1.50	Specialist*	1.50	0.40	1.40
3.00	4.00	4.00	Special Ed Teacher**	4.00	2.00	2.00
<u>25.50</u>	<u>24.00</u>	<u>23.00</u>	Certificated Subtotal	<u>23.00</u>	<u>19.90</u>	<u>14.90</u>
4.17	4.17	5.93	Special Ed Aide	5.93	5.93	5.93
0.44	0.44	0.44	Aide	0.44	0.44	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.75	1.75	1.50	Support	1.50	1.50	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.00
<u>9.74</u>	<u>9.74</u>	<u>11.25</u>	Non-Certificated Subtotal	<u>11.25</u>	<u>11.25</u>	<u>10.19</u>
<u>35.24</u>	<u>33.74</u>	<u>34.25</u>	Total	<u>34.25</u>	<u>31.15</u>	<u>25.09</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.



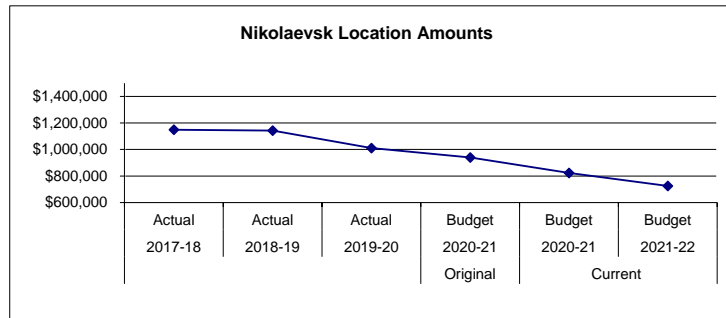
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 38 Nikolaevsk Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 531,562	\$ 518,803	\$ 448,244	3100 Certificated Salaries	\$ 400,476	\$ 350,933	\$ 280,891	\$ (70,042)	(20)
169,414	163,432	127,629	3200 Non-Certificated Salaries	144,494	109,782	110,855	1,073	1
338,331	354,455	306,546	3500 Employee Benefits	300,299	262,441	240,243	(22,198)	(8)
<u>1,039,307</u>	<u>1,036,690</u>	<u>882,419</u>	Subtotal - Personnel Services	<u>845,269</u>	<u>723,156</u>	<u>631,989</u>	<u>(91,167)</u>	<u>(13)</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,735	1,527	1,973	4200 Staff Travel	3,150	3,150	3,150	-	-
4,464	3,596	3,638	4250 Student Travel	-	3,792	-	(3,792)	(100)
10,095	10,150	6,656	4300 Utility Services	9,615	9,615	9,035	(580)	(6)
74,553	70,125	68,640	4350 Energy	71,072	71,072	71,106	34	0
957	817	3,671	4400 Other Purchased Services	1,168	1,218	1,053	(165)	(14)
16,268	16,905	41,658	4500 Supplies, Materials, and Media	7,940	8,747	6,460	(2,287)	(26)
1,439	1,409	1,592	4900 Other Expenses	2,392	2,392	2,392	-	-
<u>109,511</u>	<u>104,529</u>	<u>127,828</u>	Subtotal - Other	<u>95,337</u>	<u>99,986</u>	<u>93,196</u>	<u>(6,790)</u>	<u>(7)</u>
-	1,781	839	5100 Equipment	-	-	-	-	-
<u>\$ 1,148,818</u>	<u>\$ 1,143,000</u>	<u>\$ 1,011,086</u>	Location Totals	<u>\$ 940,606</u>	<u>\$ 823,142</u>	<u>\$ 725,185</u>	<u>\$ (97,957)</u>	<u>(12)</u>



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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 38 Nikolaevsk Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
76.00	77.00	48.00	Enrollment in ADM (K-12)	40.00	21.00	29.00

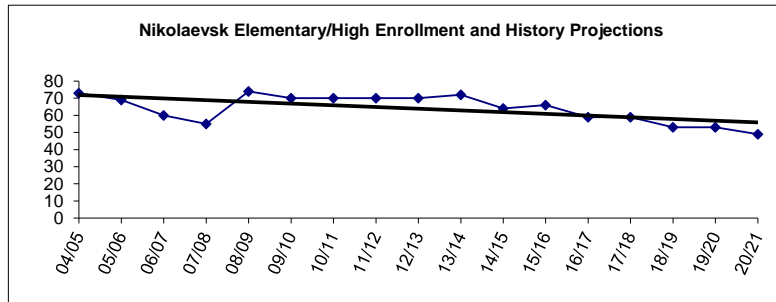
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.20	0.20	0.20
5.00	5.00	3.50	Teacher (Includes Quest)	3.00	2.80	1.50
0.40	0.40	0.40	Specialist*	0.40	0.40	0.40
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.90</u>	<u>6.90</u>	<u>5.40</u>	Certificated Subtotal	<u>4.60</u>	<u>4.40</u>	<u>3.10</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.18	0.18	0.18	Nurse***	0.18	0.18	0.18
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>2.94</u>	<u>2.94</u>	<u>2.94</u>	Non-Certificated Subtotal	<u>2.94</u>	<u>2.94</u>	<u>2.94</u>
<u>9.84</u>	<u>9.84</u>	<u>8.34</u>	Total	<u>7.54</u>	<u>7.34</u>	<u>6.04</u>

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

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

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



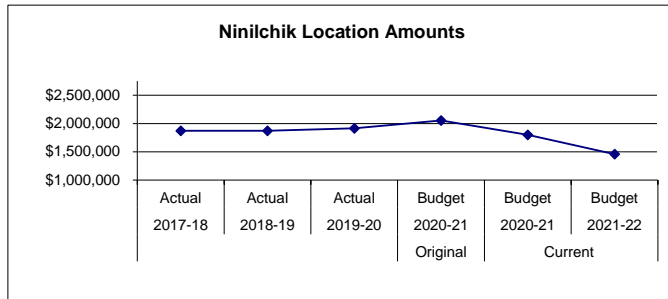
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 02 Ninilchik Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 856,141	\$ 808,440	\$ 806,778	3100 Certificated Salaries	\$ 882,010	\$ 766,174	\$ 585,069	\$ (181,105)	(24)
299,940	313,301	312,756	3200 Non-Certificated Salaries	322,331	293,429	237,903	(55,526)	(19)
539,466	554,961	579,871	3500 Employee Benefits	672,574	556,326	465,054	(91,272)	(16)
<u>1,695,547</u>	<u>1,676,702</u>	<u>1,699,405</u>	Subtotal - Personnel Services	<u>1,876,915</u>	<u>1,615,929</u>	<u>1,288,026</u>	<u>(327,903)</u>	<u>(20)</u>
-	5,000	4,656	4100 Professional and Technical Services	-	2,544	-	(2,544)	(100)
2,554	2,525	1,439	4200 Staff Travel	2,925	2,925	2,925	-	-
5,580	4,495	4,214	4250 Student Travel	-	4,377	-	(4,377)	(100)
3,697	3,839	3,904	4300 Utility Services	4,142	4,142	3,967	(175)	(4)
141,945	149,078	135,682	4350 Energy	144,666	144,666	142,235	(2,431)	(2)
2,223	1,932	7,812	4400 Other Purchased Services	2,659	2,659	2,335	(324)	(12)
18,908	22,457	50,407	4500 Supplies, Materials, and Media	20,329	21,518	16,647	(4,871)	(23)
2,399	4,167	3,933	4900 Other Expenses	1,965	1,965	1,965	-	-
<u>177,306</u>	<u>193,493</u>	<u>212,047</u>	Subtotal - Other	<u>176,686</u>	<u>184,796</u>	<u>170,074</u>	<u>(12,178)</u>	<u>(7)</u>
-	55	3,519	5100 Equipment	-	-	-	-	-
<u>\$ 1,872,853</u>	<u>\$ 1,870,250</u>	<u>\$ 1,914,971</u>	Location Totals	<u>\$ 2,053,601</u>	<u>\$ 1,800,725</u>	<u>\$ 1,458,100</u>	<u>\$ (340,081)</u>	<u>(19)</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
109.00	114.00	119.00	Enrollment in ADM (K-12)	111.00	93.00	80.00

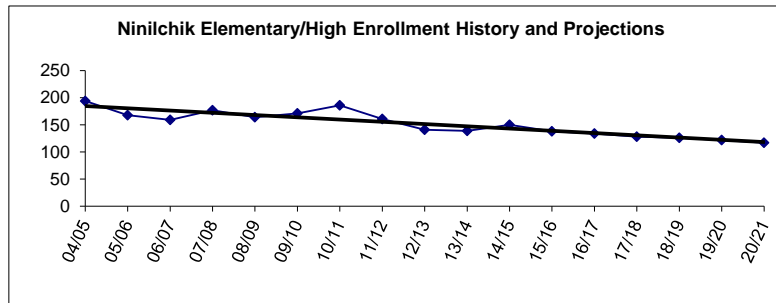
FTE's Included In Current Budget

1.00	0.80	0.80	Administrator	0.80	0.80	0.80
7.00	7.00	6.50	Teacher (Includes Quest)	7.00	7.00	3.00
0.80	0.70	0.80	Specialist*	0.80	0.80	0.80
2.00	2.00	2.00	Special Ed Teacher**	2.00	1.95	1.95
<u>10.80</u>	<u>10.50</u>	<u>10.10</u>	Certificated Subtotal	<u>10.60</u>	<u>10.55</u>	<u>6.55</u>
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
-	-	-	Aide	-	-	-
0.31	0.40	0.40	Nurse***	0.40	-	-
2.00	2.00	2.00	Support	2.00	2.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.07</u>	<u>6.16</u>	<u>6.16</u>	Non-Certificated Subtotal	<u>6.16</u>	<u>5.76</u>	<u>4.76</u>
<u><u>16.87</u></u>	<u><u>16.66</u></u>	<u><u>16.26</u></u>	Total	<u><u>16.76</u></u>	<u><u>16.31</u></u>	<u><u>11.31</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.

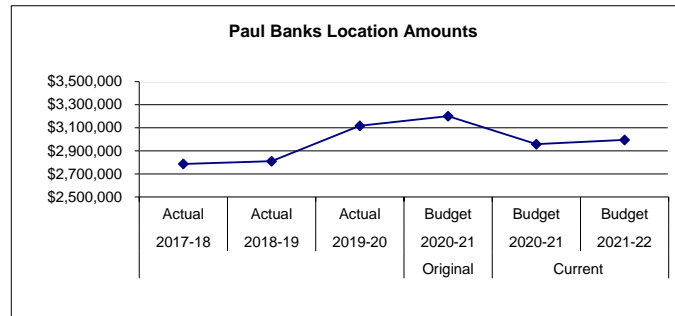


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,269,149	\$ 1,313,582	\$ 1,369,124	3100 Certificated Salaries	\$ 1,372,868	\$ 1,311,004	\$ 1,278,688	\$ (32,316)	(2)
452,939	420,055	490,279	3200 Non-Certificated Salaries	511,367	452,395	484,990	32,595	7
911,529	918,253	1,027,337	3500 Employee Benefits	1,174,049	1,049,060	1,093,475	44,415	4
<u>2,633,617</u>	<u>2,651,890</u>	<u>2,886,740</u>	Subtotal - Personnel Services	<u>3,058,284</u>	<u>2,812,459</u>	<u>2,857,153</u>	<u>44,694</u>	2
-	1,250	-	4100 Professional and Technical Services	-	-	-	-	-
681	979	1,073	4200 Staff Travel	1,350	1,350	1,350	-	-
12,740	23,044	18,146	4300 Utility Services	18,668	18,668	17,188	(1,480)	(8)
97,063	99,499	95,924	4350 Energy	97,886	97,886	97,495	(391)	(0)
12,838	2,725	1,876	4400 Other Purchased Services	2,067	2,067	1,858	(209)	(10)
28,373	30,052	112,292	4500 Supplies, Materials, and Media	21,061	24,161	19,015	(5,146)	(21)
718	718	718	4900 Other Expenses	1,772	1,772	1,772	-	-
<u>152,413</u>	<u>158,267</u>	<u>230,029</u>	Subtotal - Other	<u>142,804</u>	<u>145,904</u>	<u>138,678</u>	<u>(7,226)</u>	(5)
-	128	715	5100 Equipment	-	-	-	-	-
<u>\$ 2,786,030</u>	<u>\$ 2,810,285</u>	<u>\$ 3,117,484</u>	Location Totals	<u>\$ 3,201,088</u>	<u>\$ 2,958,363</u>	<u>\$ 2,995,831</u>	<u>\$ 37,468</u>	1



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
215.00	232.00	206.00	Enrollment in ADM (PS-2)	174.00	160.00	154.00

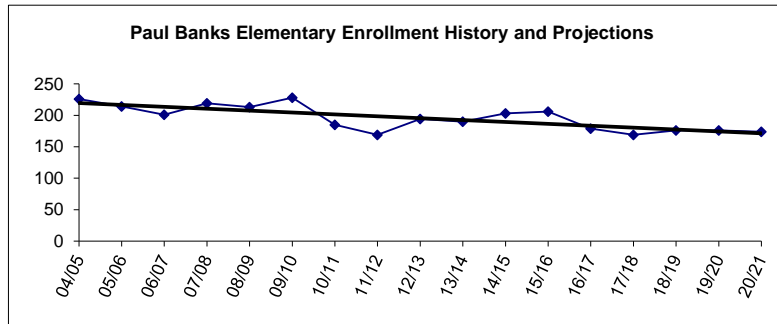
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	11.00	11.50	Teacher (Includes Quest)	11.50	10.50	9.25
1.40	1.40	1.86	Specialist*	1.86	2.13	2.06
4.00	5.00	5.00	Special Ed Teacher**	4.00	4.00	4.00
<u>16.90</u>	<u>18.40</u>	<u>19.36</u>	Certificated Subtotal	<u>18.36</u>	<u>17.63</u>	<u>16.31</u>
7.57	7.04	8.45	Special Ed Aide	8.45	7.39	7.39
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>11.33</u>	<u>10.80</u>	<u>12.21</u>	Non-Certificated Subtotal	<u>12.21</u>	<u>11.15</u>	<u>11.15</u>
<u>28.23</u>	<u>29.20</u>	<u>31.57</u>	Total	<u>30.57</u>	<u>28.78</u>	<u>27.46</u>

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

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



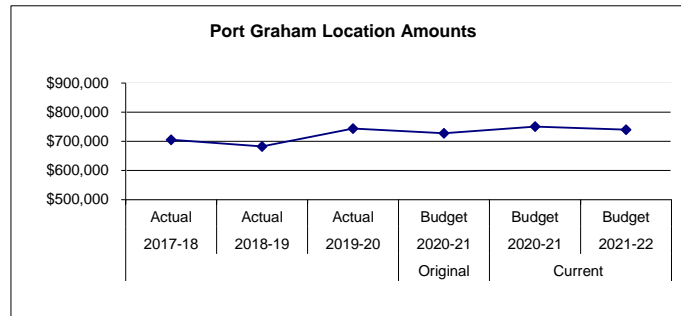
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 40 Port Graham Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 190,257	\$ 196,716	\$ 222,561	3100 Certificated Salaries	\$ 188,221	\$ 239,694	\$ 190,714	\$ (48,980)	(20)
79,584	74,819	79,351	3200 Non-Certificated Salaries	86,085	85,874	87,621	1,747	2
154,486	125,111	124,936	3500 Employee Benefits	183,941	152,475	187,482	35,007	23
<u>424,327</u>	<u>396,646</u>	<u>426,848</u>	Subtotal - Personnel Services	<u>458,247</u>	<u>478,043</u>	<u>465,817</u>	<u>(12,226)</u>	(3)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,643	3,216	2,526	4200 Staff Travel	4,600	4,600	4,600	-	-
2,700	2,175	2,175	4250 Student Travel	-	2,175	-	(2,175)	(100)
153,649	155,198	154,744	4300 Utility Services	152,233	152,233	152,833	600	0
102,294	104,888	110,727	4350 Energy	102,018	102,018	105,969	3,951	4
6,319	5,119	1,983	4400 Other Purchased Services	2,680	2,680	2,690	10	0
10,492	9,779	40,296	4500 Supplies, Materials, and Media	6,056	6,513	6,221	(292)	(4)
2,225	2,492	3,158	4900 Other Expenses	2,427	2,427	2,427	-	-
<u>281,322</u>	<u>282,867</u>	<u>315,609</u>	Subtotal - Other	<u>270,014</u>	<u>272,646</u>	<u>274,740</u>	<u>2,094</u>	1
-	3,187	1,537	5100 Equipment	-	-	-	-	-
<u>\$ 705,649</u>	<u>\$ 682,700</u>	<u>\$ 743,994</u>	Location Totals	<u>\$ 728,261</u>	<u>\$ 750,689</u>	<u>\$ 740,557</u>	<u>\$ (10,132)</u>	(1)



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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 40 Port Graham Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
33.00	37.00	34.00	Enrollment in ADM (K-12)	34.00	30.00	35.00

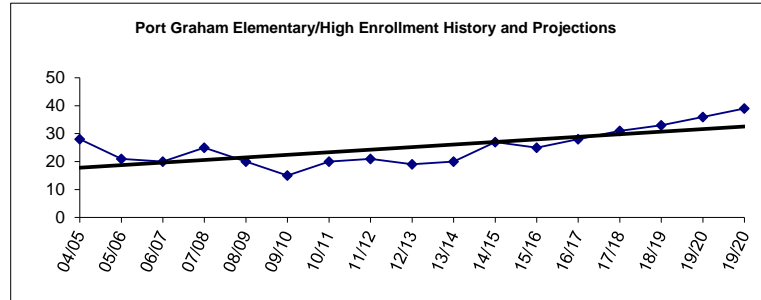
FTE's Included In Current Budget

0.20	0.25	0.25	Administrator	0.25	0.25	0.30
2.00	2.50	3.00	Teacher (Includes Quest)	2.00	3.00	2.00
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.40	0.40	0.20	Special Ed Teacher**	0.20	0.05	0.05
<u>2.80</u>	<u>3.35</u>	<u>3.65</u>	Certificated Subtotal	<u>2.65</u>	<u>3.50</u>	<u>2.55</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.07	0.08	-	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>2.33</u>	<u>2.34</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.26</u>	<u>2.26</u>
<u><u>5.13</u></u>	<u><u>5.69</u></u>	<u><u>5.91</u></u>	Total	<u><u>4.91</u></u>	<u><u>5.76</u></u>	<u><u>4.81</u></u>

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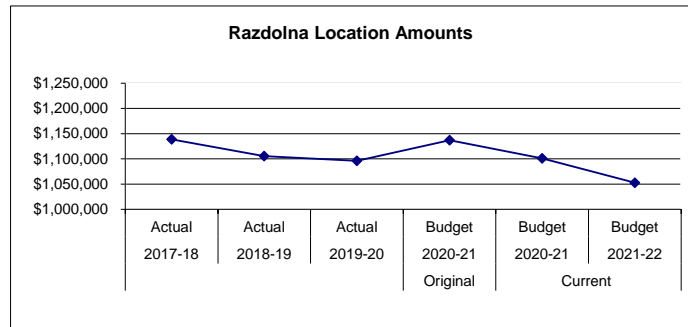
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 49 Razdolna Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 451,517	\$ 479,463	\$ 427,738	3100 Certificated Salaries	\$ 435,701	\$ 432,124	\$ 371,579	\$ (60,545)	(14)
195,652	163,316	180,091	3200 Non-Certificated Salaries	186,916	192,204	190,772	(1,432)	(1)
389,249	360,527	351,437	3500 Employee Benefits	413,423	374,826	390,601	15,775	4
<u>1,036,418</u>	<u>1,003,306</u>	<u>959,266</u>	Subtotal - Personnel Services	<u>1,036,040</u>	<u>999,154</u>	<u>952,952</u>	<u>(46,202)</u>	(5)
-	50	-	4100 Professional and Technical Services	-	-	-	-	-
530	1,053	1,069	4200 Staff Travel	675	675	675	-	-
8,118	7,273	7,888	4300 Utility Services	7,826	7,866	7,502	(364)	(5)
23,700	24,903	23,398	4350 Energy	24,882	24,882	24,000	(882)	(4)
53,249	53,830	54,836	4400 Other Purchased Services	55,295	55,295	55,306	11	0
15,843	14,207	48,299	4500 Supplies, Materials, and Media	11,143	11,792	11,192	(600)	(5)
863	850	1,273	4900 Other Expenses	1,154	1,154	1,154	-	-
<u>102,303</u>	<u>102,166</u>	<u>136,763</u>	Subtotal - Other	<u>100,975</u>	<u>101,664</u>	<u>99,829</u>	<u>(1,835)</u>	(2)
-	151	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,138,721</u>	<u>\$ 1,105,623</u>	<u>\$ 1,096,029</u>	Location Totals	<u>\$ 1,137,015</u>	<u>\$ 1,100,818</u>	<u>\$ 1,052,781</u>	<u>\$ (48,037)</u>	(4)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
90.00	94.00	83.00	Enrollment in ADM (K-12)	87.00	84.00	88.00

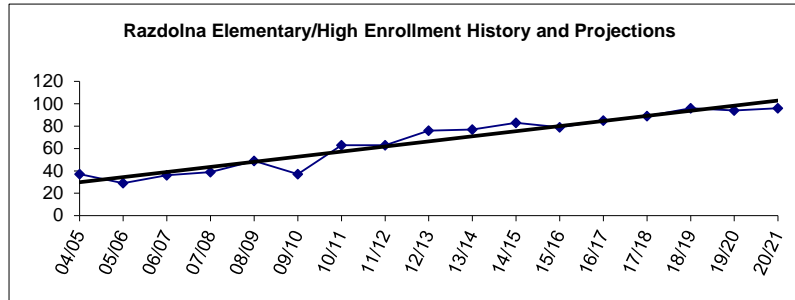
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	6.00	5.50	Teacher (Includes Quest)	5.00	5.50	4.00
0.27	0.27	0.17	Specialist*	0.17	0.20	0.20
0.60	0.60	0.60	Special Ed Teacher**	0.60	0.60	0.60
<u>6.87</u>	<u>7.37</u>	<u>6.77</u>	Certificated Subtotal	<u>6.27</u>	<u>6.80</u>	<u>5.30</u>
-	-	0.88	Special Ed Aide	0.88	0.88	0.88
2.25	2.25	2.25	Aide	2.25	2.25	2.25
0.14	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>4.02</u>	<u>3.88</u>	<u>4.76</u>	Non-Certificated Subtotal	<u>4.76</u>	<u>4.76</u>	<u>4.76</u>
<u>10.89</u>	<u>11.25</u>	<u>11.53</u>	Total	<u>11.03</u>	<u>11.56</u>	<u>10.06</u>

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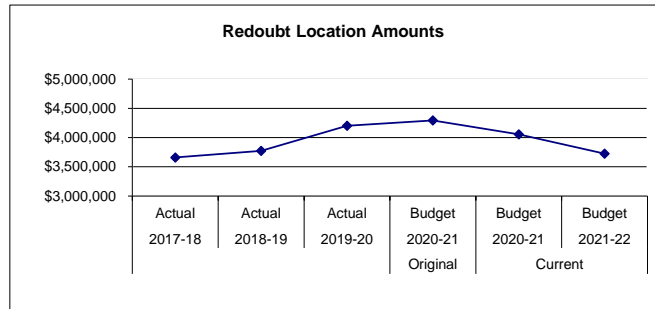


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,746,615	\$ 1,825,418	\$ 1,903,068	3100 Certificated Salaries	\$ 1,989,586	\$ 1,973,807	\$ 1,692,164	\$ (281,643)	(14)
576,059	595,431	599,200	3200 Non-Certificated Salaries	607,471	534,343	549,639	15,296	3
1,164,644	1,184,456	1,343,364	3500 Employee Benefits	1,540,938	1,387,083	1,339,629	(47,454)	(3)
<u>3,487,318</u>	<u>3,605,305</u>	<u>3,845,632</u>	Subtotal - Personnel Services	<u>4,137,995</u>	<u>3,895,233</u>	<u>3,581,432</u>	<u>(313,801)</u>	<u>(8)</u>
-	-	87,937	4100 Professional and Technical Services	-	-	-	-	-
(27)	132	268	4200 Staff Travel	1,350	1,350	1,350	-	-
7,965	8,752	8,757	4300 Utility Services	7,796	7,796	8,096	300	4
104,975	101,794	106,320	4350 Energy	104,254	104,254	104,363	109	0
5,357	4,981	4,703	4400 Other Purchased Services	3,841	3,996	2,651	(1,345)	(34)
53,864	49,054	145,008	4500 Supplies, Materials, and Media	36,852	40,013	26,867	(13,146)	(33)
718	718	718	4900 Other Expenses	1,221	1,221	1,221	-	-
<u>172,852</u>	<u>165,431</u>	<u>353,711</u>	Subtotal - Other	<u>155,314</u>	<u>158,630</u>	<u>144,548</u>	<u>(14,082)</u>	<u>(9)</u>
443	1,609	2,169	5100 Equipment	-	-	-	-	-
<u>\$ 3,660,613</u>	<u>\$ 3,772,345</u>	<u>\$ 4,201,512</u>	Location Totals	<u>\$ 4,293,309</u>	<u>\$ 4,053,863</u>	<u>\$ 3,725,980</u>	<u>\$ (327,883)</u>	<u>(8)</u>



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
358.00	337.00	368.00	Enrollment in ADM (K-6)	344.00	246.00	230.00

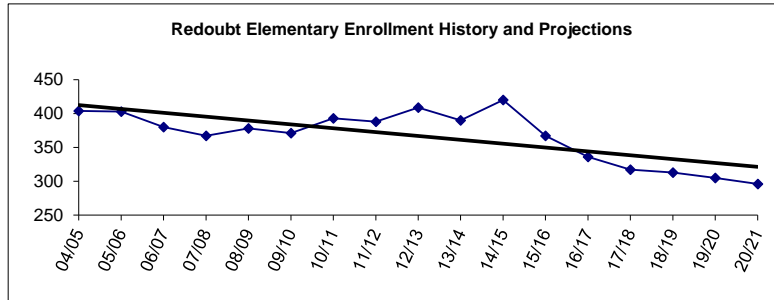
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
17.50	18.00	18.00	Teacher (Includes Quest)	18.00	18.00	13.00
1.55	1.50	1.65	Specialist*	1.65	1.45	1.45
3.10	3.20	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>23.15</u>	<u>23.70</u>	<u>25.65</u>	Certificated Subtotal	<u>25.65</u>	<u>25.45</u>	<u>20.45</u>
8.42	8.42	8.69	Special Ed Aide	8.69	8.57	8.77
0.44	0.44	0.44	Aide	0.44	0.44	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.00
<u>13.74</u>	<u>13.74</u>	<u>14.01</u>	Non-Certificated Subtotal	<u>14.01</u>	<u>13.89</u>	<u>13.03</u>
<u><u>36.89</u></u>	<u><u>37.44</u></u>	<u><u>39.66</u></u>	Total	<u><u>39.66</u></u>	<u><u>39.34</u></u>	<u><u>33.48</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.

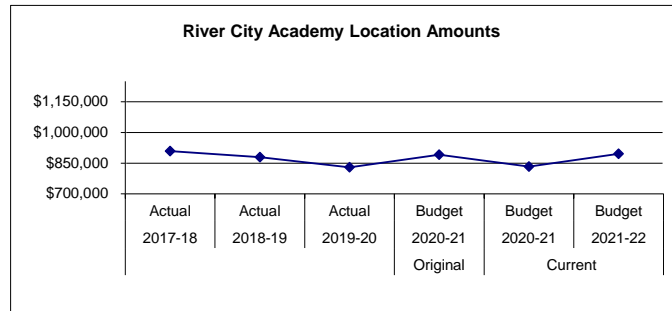


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 535,873	\$ 520,644	\$ 535,269	3100 Certificated Salaries	\$ 549,964	\$ 497,936	\$ 532,490	\$ 34,554	7
82,851	68,849	34,695	3200 Non-Certificated Salaries	39,450	40,568	42,665	2,097	5
277,644	267,028	241,059	3500 Employee Benefits	286,531	222,296	300,381	78,085	35
<u>896,368</u>	<u>856,521</u>	<u>811,023</u>	Subtotal - Personnel Services	<u>875,945</u>	<u>760,800</u>	<u>875,536</u>	<u>114,736</u>	15
-	-	-	4100 Professional and Technical Services	-	50,000	-		
1,467	58	276	4200 Staff Travel	675	675	675	-	-
-	604	580	4300 Utility Services	200	200	200	-	-
250	438	783	4400 Other Purchased Services	1,137	1,137	1,597	460	40
10,056	18,976	14,801	4500 Supplies, Materials, and Media	11,421	18,921	16,203	(2,718)	(14)
670	892	1,350	4900 Other Expenses	1,267	1,267	1,267	-	-
<u>12,443</u>	<u>20,968</u>	<u>17,790</u>	Subtotal - Other	<u>14,700</u>	<u>72,200</u>	<u>19,942</u>	<u>(2,258)</u>	(3)
-	1,089	607	5100 Equipment	-	-	-	-	-
<u>\$ 908,811</u>	<u>\$ 878,578</u>	<u>\$ 829,420</u>	Location Totals	<u>\$ 890,645</u>	<u>\$ 833,000</u>	<u>\$ 895,478</u>	<u>\$ 112,478</u>	14



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
81.00	70.00	83.00	Enrollment in ADM (7-12)	85.00	103.00	129.00

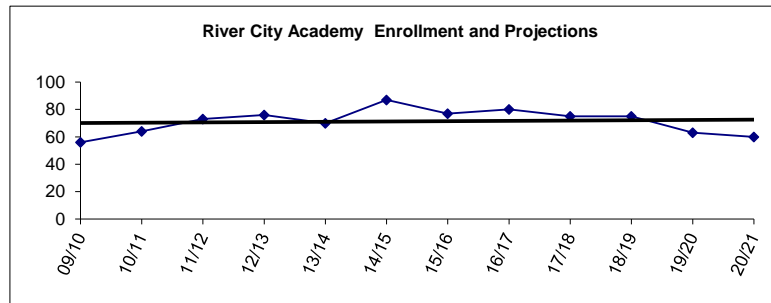
FTE's Included In Current Budget

1.00	0.50	0.50	Administrator	0.50	0.50	0.50
4.00	4.50	4.50	Teacher	4.50	4.50	4.80
0.40	0.40	0.33	Specialist*	0.33	0.29	0.29
1.65	1.60	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.05</u>	<u>7.00</u>	<u>6.33</u>	Certificated Subtotal	<u>6.33</u>	<u>6.29</u>	<u>6.59</u>
0.88	0.88	-	Special Ed Aide	-	-	-
0.13	0.13	0.13	Nurse***	0.13	0.13	0.13
0.88	0.88	0.88	Support	0.88	0.88	0.88
-	-	-	Custodian	-	-	-
<u>1.89</u>	<u>1.89</u>	<u>1.01</u>	Non-Certificated Subtotal	<u>1.01</u>	<u>1.01</u>	<u>1.01</u>
<u>8.94</u>	<u>8.89</u>	<u>7.34</u>	Totals	<u>7.34</u>	<u>7.30</u>	<u>7.60</u>

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

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

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

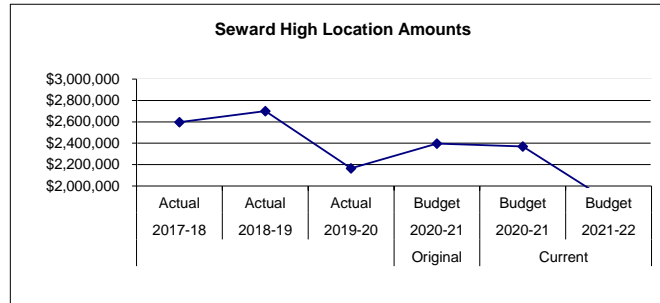


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,071,896	\$ 1,073,978	\$ 819,380	3100 Certificated Salaries	\$ 911,141	\$ 961,695	\$ 640,223	\$ (321,472)	(33)
447,118	469,984	389,606	3200 Non-Certificated Salaries	383,697	363,956	329,046	(34,910)	(10)
713,372	741,443	616,691	3500 Employee Benefits	759,342	676,097	550,277	(125,820)	(19)
<u>2,232,386</u>	<u>2,285,405</u>	<u>1,825,677</u>	Subtotal - Personnel Services	<u>2,054,180</u>	<u>2,001,748</u>	<u>1,519,546</u>	<u>(482,202)</u>	(24)
-	45,390	-	4100 Professional and Technical Services	-	-	-	-	-
2,425	3,918	1,715	4200 Staff Travel	6,750	6,750	6,750	-	-
19,255	15,510	15,466	4250 Student Travel	-	16,001	-	(16,001)	(100)
99,438	102,556	107,841	4300 Utility Services	115,571	115,571	117,081	1,510	1
177,985	198,636	162,629	4350 Energy	177,683	177,683	178,727	1,044	1
6,181	3,192	3,236	4400 Other Purchased Services	3,245	4,929	2,995	(1,934)	(39)
47,106	31,444	30,168	4500 Supplies, Materials, and Media	32,919	38,574	29,496	(9,078)	(24)
4,324	6,599	5,722	4900 Other Expenses	5,866	5,316	5,866	550	10
<u>356,714</u>	<u>407,245</u>	<u>326,777</u>	Subtotal - Other	<u>342,034</u>	<u>364,824</u>	<u>340,915</u>	<u>(23,909)</u>	(7)
8,700	8,215	12,817	5100 Equipment	-	3,820	-	(3,820)	-
<u>\$ 2,597,800</u>	<u>\$ 2,700,865</u>	<u>\$ 2,165,271</u>	Location Totals	<u>\$ 2,396,214</u>	<u>\$ 2,370,392</u>	<u>\$ 1,860,461</u>	<u>\$ (509,931)</u>	(22)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
180.00	157.00	158.00	Enrollment in ADM (9-12)	160.00	140.00	136.00

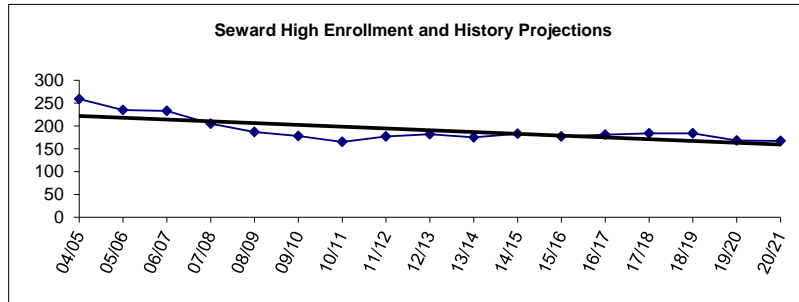
FTE's Included In Current Budget

1.00	1.00	0.50	Administrator	0.50	0.50	0.50
9.00	8.83	7.00	Teacher (Includes Quest)	7.25	8.25	4.50
1.15	1.12	0.85	Specialist*	0.85	0.60	0.10
1.85	1.88	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>13.00</u>	<u>12.83</u>	<u>10.35</u>	Certificated Subtotal	<u>10.60</u>	<u>11.35</u>	<u>7.10</u>
3.52	3.52	1.76	Special Ed Aide	1.76	1.81	1.81
0.44	1.04	1.04	Aide (ELL tutor budgeted @ Loc. 92)	1.04	1.04	0.44
0.39	0.39	0.39	Nurse***	0.39	0.39	0.39
3.00	3.00	3.00	Support	3.00	3.00	1.50
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>9.35</u>	<u>9.95</u>	<u>8.19</u>	Non-Certificated Subtotal	<u>8.19</u>	<u>8.24</u>	<u>6.14</u>
<u>22.35</u>	<u>22.78</u>	<u>18.54</u>	Total	<u>18.79</u>	<u>19.59</u>	<u>13.24</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.

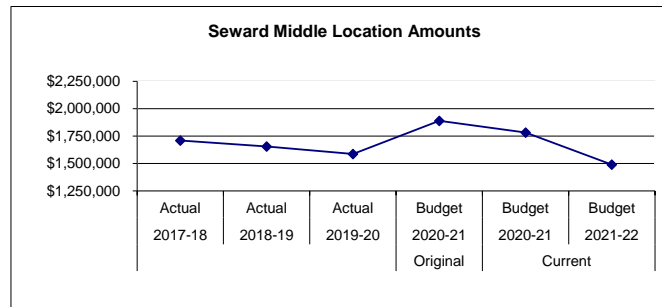


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 817,180	\$ 728,868	\$ 714,286	3100 Certificated Salaries	\$ 852,862	\$ 860,919	\$ 621,772	\$ (239,147)	(28)
215,380	233,454	201,452	3200 Non-Certificated Salaries	213,706	172,719	199,000	26,281	15
477,694	478,897	454,967	3500 Employee Benefits	612,350	530,267	461,123	(69,144)	(13)
<u>1,510,254</u>	<u>1,441,219</u>	<u>1,370,705</u>	Subtotal - Personnel Services	<u>1,678,918</u>	<u>1,563,905</u>	<u>1,281,895</u>	<u>(282,010)</u>	<u>(18)</u>
1,336	1,512	1,116	4200 Staff Travel	1,300	1,300	1,300	-	-
3,592	2,893	2,747	4250 Student Travel	-	2,900	-	(2,900)	(100)
32,905	43,510	46,323	4300 Utility Services	48,879	48,879	46,611	(2,268)	(5)
140,926	142,319	151,505	4350 Energy	135,764	135,764	140,241	4,477	3
1,175	1,033	998	4400 Other Purchased Services	2,108	2,263	1,659	(604)	(27)
19,340	21,992	13,499	4500 Supplies, Materials, and Media	20,544	26,219	15,806	(10,413)	(40)
788	978	628	4900 Other Expenses	2,295	2,295	2,295	-	-
<u>200,062</u>	<u>214,237</u>	<u>216,816</u>	Subtotal - Other	<u>210,890</u>	<u>219,620</u>	<u>207,912</u>	<u>(11,708)</u>	<u>(5)</u>
-	113	250	5100 Equipment	-	-	-	-	-
<u>\$ 1,710,316</u>	<u>\$ 1,655,569</u>	<u>\$ 1,587,771</u>	Location Totals	<u>\$ 1,889,808</u>	<u>\$ 1,783,525</u>	<u>\$ 1,489,807</u>	<u>\$ (293,718)</u>	<u>(16)</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
114.00	122.00	143.00	Enrollment in ADM (6-8)	154.00	109.00	111.00

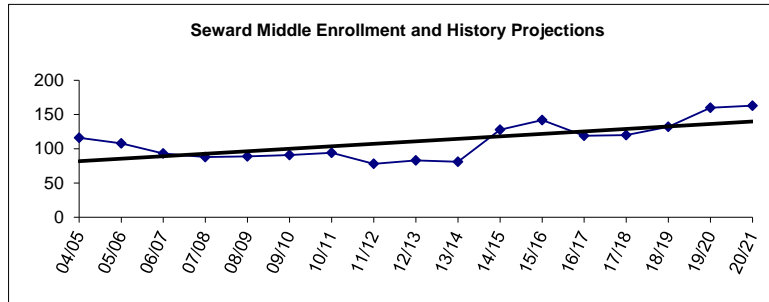
FTE's Included In Current Budget

1.00	0.50	0.50	Administrator	0.50	0.50	0.50
7.78	7.70	7.95	Teacher (Includes Quest)	9.70	8.70	4.20
0.10	0.17	0.35	Specialist*	0.35	0.60	0.60
2.00	2.00	1.00	Special Ed Teacher**	1.00	2.00	2.00
<u>10.88</u>	<u>10.37</u>	<u>9.80</u>	Certificated Subtotal	<u>11.55</u>	<u>11.80</u>	<u>7.30</u>
1.76	1.87	0.97	Special Ed Aide	0.97	0.91	0.91
0.88	1.28	1.28	Aide	1.28	1.28	0.88
0.35	0.35	0.35	Nurse***	0.35	0.35	0.35
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>4.87</u>	<u>5.38</u>	<u>4.48</u>	Non-Certificated Subtotal	<u>4.48</u>	<u>4.42</u>	<u>4.02</u>
<u>15.75</u>	<u>15.75</u>	<u>14.28</u>	Totals	<u>16.03</u>	<u>16.22</u>	<u>11.32</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.

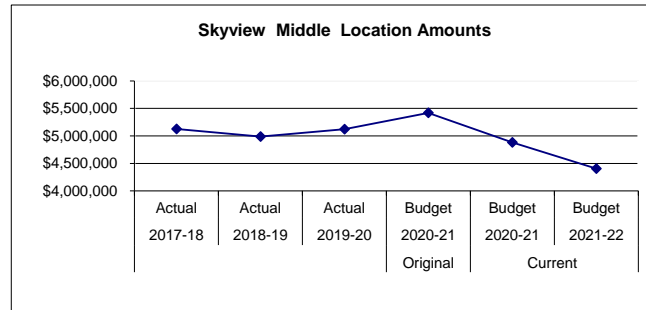


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 2,485,321	\$ 2,446,581	\$ 2,455,834	3100 Certificated Salaries	\$ 2,471,145	\$ 2,284,191	\$ 1,921,747	\$ (362,444)	(16)
662,859	623,727	669,795	3200 Non-Certificated Salaries	673,598	659,467	575,217	(84,250)	(13)
1,463,799	1,380,512	1,489,289	3500 Employee Benefits	1,785,356	1,435,718	1,433,910	(1,808)	(0)
<u>4,611,979</u>	<u>4,450,820</u>	<u>4,614,918</u>	Subtotal - Personnel Services	<u>4,930,099</u>	<u>4,379,376</u>	<u>3,930,874</u>	<u>(448,502)</u>	(10)
-	687	-	4100 Professional and Technical Services	-	-	-	-	-
36	115	839	4200 Staff Travel	675	675	675	-	100
7,316	7,083	4,168	4250 Student Travel	-	4,531	-	(4,531)	(100)
15,375	14,397	15,645	4300 Utility Services	14,800	14,800	14,662	(138)	(1)
398,677	393,155	415,735	4350 Energy	405,261	405,261	402,523	(2,738)	(1)
5,045	10,362	4,174	4400 Other Purchased Services	4,686	4,686	3,716	(970)	(21)
72,741	98,343	65,124	4500 Supplies, Materials, and Media	60,684	64,919	50,504	(14,415)	(22)
1,428	1,428	1,428	4900 Other Expenses	2,497	2,497	1,783	(714)	(29)
<u>500,618</u>	<u>525,570</u>	<u>507,113</u>	Subtotal - Other	<u>488,603</u>	<u>497,369</u>	<u>473,863</u>	<u>(23,506)</u>	(5)
12,343	9,885	1,325	5100 Equipment	-	3,338	-	(3,338)	(100)
<u>\$ 5,124,940</u>	<u>\$ 4,986,275</u>	<u>\$ 5,123,356</u>	Location Totals	<u>\$ 5,418,702</u>	<u>\$ 4,880,083</u>	<u>\$ 4,404,737</u>	<u>\$ (475,346)</u>	(10)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
403.00	410.00	404.00	Enrollment in ADM (7-8)	401.00	295.00	308.00

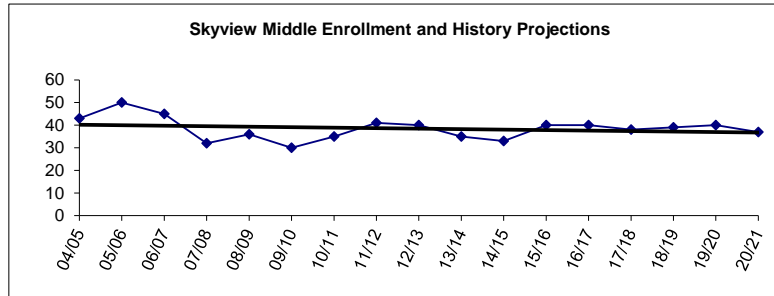
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	1.00
22.00	22.00	22.00	Teacher (Includes Quest)	21.50	20.50	15.50
2.40	2.20	1.88	Specialist*	1.88	1.89	1.89
6.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>32.40</u>	<u>31.20</u>	<u>30.88</u>	Certificated Subtotal	<u>30.38</u>	<u>29.39</u>	<u>23.39</u>
5.28	5.28	5.28	Special Ed Aide	5.28	4.40	4.40
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
4.00	4.00	4.00	Support	4.00	4.00	2.00
<u>3.50</u>	<u>3.50</u>	<u>4.00</u>	Custodian	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
<u>14.54</u>	<u>14.54</u>	<u>15.04</u>	Non-Certificated Subtotal	<u>15.04</u>	<u>14.16</u>	<u>12.16</u>
<u>46.94</u>	<u>45.74</u>	<u>45.92</u>	Total	<u>45.42</u>	<u>43.55</u>	<u>35.55</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.

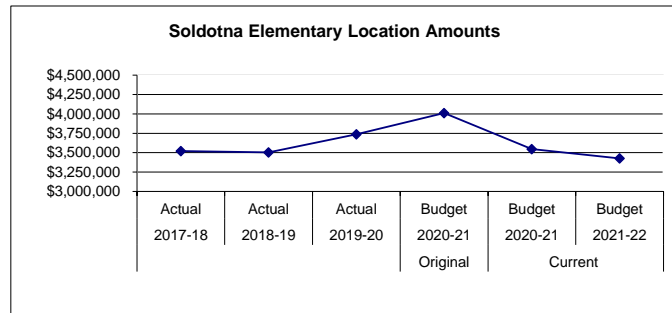


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,705,834	\$ 1,707,686	\$ 1,754,367	3100 Certificated Salaries	\$ 1,824,320	\$ 1,629,213	\$ 1,485,350	\$ (143,863)	(9)
501,941	506,169	548,417	3200 Non-Certificated Salaries	588,060	555,329	563,463	8,134	1
1,149,220	1,123,518	1,181,995	3500 Employee Benefits	1,453,203	1,212,344	1,236,145	23,801	2
<u>3,356,995</u>	<u>3,337,373</u>	<u>3,484,779</u>	Subtotal - Personnel Services	<u>3,865,583</u>	<u>3,396,886</u>	<u>3,284,958</u>	<u>(111,928)</u>	(3)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
16	(20)	52	4200 Staff Travel	1,350	1,350	1,350	-	-
20	15	-	4250 Student Travel	-	-	-	-	-
8,311	7,228	6,129	4300 Utility Services	7,618	7,618	7,209	(409)	(5)
100,951	104,966	103,064	4350 Energy	102,824	102,824	102,994	170	0
3,638	3,293	2,898	4400 Other Purchased Services	2,870	2,870	2,463	(407)	(14)
46,434	48,093	137,685	4500 Supplies, Materials, and Media	29,651	33,857	25,774	(8,083)	(24)
100	718	718	4900 Other Expenses	1,216	1,216	1,216	-	-
<u>159,470</u>	<u>164,293</u>	<u>250,546</u>	Subtotal - Other	<u>145,529</u>	<u>149,735</u>	<u>141,006</u>	<u>(8,729)</u>	(6)
<u>4,350</u>	<u>2,186</u>	<u>2,097</u>	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 3,520,815</u>	<u>\$ 3,503,852</u>	<u>\$ 3,737,422</u>	Location Totals	<u>\$ 4,011,112</u>	<u>\$ 3,546,621</u>	<u>\$ 3,425,964</u>	<u>\$ (120,657)</u>	(3)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
317.00	293.00	290.00	Enrollment in ADM (PS-6)	251.00	209.00	212.00

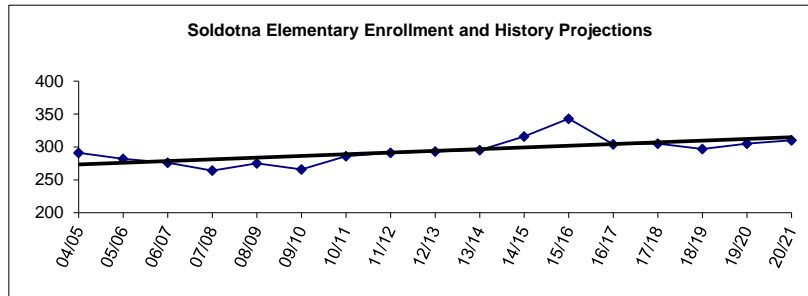
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.65	14.65	13.15	Teacher (Includes Quest)	14.15	12.65	8.65
1.39	1.30	1.15	Specialist*	1.15	1.15	2.15
5.10	5.00	7.00	Special Ed Teacher**	7.00	7.00	7.00
<u>22.14</u>	<u>21.95</u>	<u>22.30</u>	Certificated Subtotal	<u>23.30</u>	<u>21.80</u>	<u>18.80</u>
7.19	7.27	9.02	Special Ed Aide	9.02	9.15	8.95
0.44	0.40	0.40	Aide (ELL tutor budgeted @ Loc. 92)	0.40	0.40	0.40
0.56	0.56	0.56	Nurse***	0.56	0.56	0.56
1.50	1.50	1.50	Support	1.50	1.50	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>11.69</u>	<u>11.73</u>	<u>13.48</u>	Non-Certificated Subtotal	<u>13.48</u>	<u>13.61</u>	<u>12.91</u>
<u>33.83</u>	<u>33.68</u>	<u>35.78</u>	Total	<u>36.78</u>	<u>35.41</u>	<u>31.71</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.

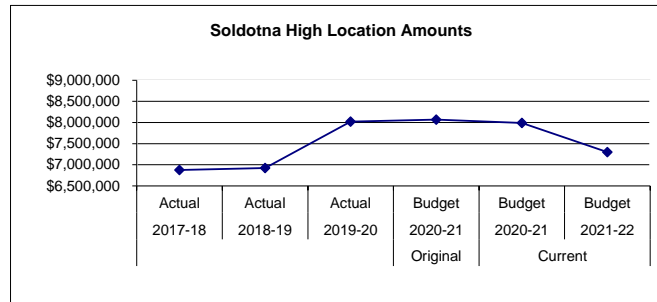


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 3,111,771	\$ 3,037,038	\$ 3,753,711	3100 Certificated Salaries	\$ 3,614,667	\$ 3,654,925	\$ 3,163,535	\$ (491,390)	(13)
1,071,686	1,151,438	1,108,849	3200 Non-Certificated Salaries	1,120,197	1,132,124	1,117,706	(14,418)	(1)
2,042,725	2,102,468	2,482,047	3500 Employee Benefits	2,739,129	2,564,143	2,442,636	(121,507)	(5)
<u>6,226,182</u>	<u>6,290,944</u>	<u>7,344,607</u>	Subtotal - Personnel services	<u>7,473,993</u>	<u>7,351,192</u>	<u>6,723,877</u>	<u>(627,315)</u>	(9)
-	687	-	4100 Professional and Technical Services	-	-	-	-	-
10,547	12,864	10,019	4200 Staff Travel	6,350	6,350	6,350	-	-
30,805	24,814	24,741	4250 Student Travel	-	25,151	-	(25,151)	(100)
22,056	37,867	29,883	4300 Utility Services	28,015	28,015	29,607	1,592	6
422,567	411,508	411,845	4350 Energy	416,154	416,154	415,307	(847)	(0)
18,437	21,655	13,680	4400 Other Purchased Services	16,079	19,396	14,670	(4,726)	(24)
107,432	98,396	156,373	4500 Supplies, Materials, and Media	117,378	128,730	101,061	(27,669)	(21)
11,558	12,368	17,999	4900 Other Expenses	11,510	11,510	11,510	-	-
<u>623,402</u>	<u>620,159</u>	<u>664,540</u>	Subtotal - Other	<u>595,486</u>	<u>635,306</u>	<u>578,505</u>	<u>(56,801)</u>	(9)
<u>27,053</u>	<u>11,596</u>	<u>9,934</u>	5100 Equipment	-	4,339	-	(4,339)	-
<u>\$ 6,876,637</u>	<u>\$ 6,922,699</u>	<u>\$ 8,019,081</u>	Location Totals	<u>\$ 8,069,479</u>	<u>\$ 7,990,837</u>	<u>\$ 7,302,382</u>	<u>\$ (688,455)</u>	(9)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
546.00	532.00	685.00	Enrollment in ADM (10-12)	726.00	567.00	591.00

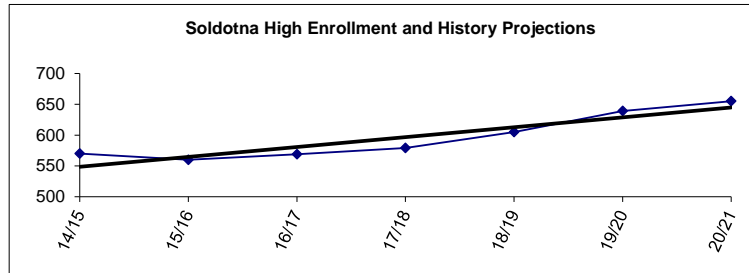
FTE's Included In Current Budget

2.00	2.00	3.00	Administrator	2.00	2.00	2.00
27.40	26.30	31.20	Teacher (Includes Quest)	31.00	31.20	21.70
4.06	4.08	4.95	Specialist*	4.95	5.12	5.12
7.15	7.20	7.00	Special Ed Teacher**	7.00	7.00	7.00
<u>40.61</u>	<u>39.58</u>	<u>46.15</u>	Certificated Subtotal	<u>44.95</u>	<u>45.32</u>	<u>35.82</u>
11.44	12.32	12.32	Special Ed Aide	12.32	12.32	12.32
0.44	1.69	1.44	Aide	1.44	1.19	1.44
1.00	1.00	1.00	Nurse***	1.00	1.00	1.00
5.50	5.50	6.00	Support	6.00	6.00	4.50
5.00	5.00	5.50	Custodian	5.50	5.50	5.00
<u>23.38</u>	<u>25.51</u>	<u>26.26</u>	Non-Certificated Subtotal	<u>26.26</u>	<u>26.01</u>	<u>24.26</u>
<u>63.99</u>	<u>65.09</u>	<u>72.41</u>	Total	<u>71.21</u>	<u>71.33</u>	<u>60.08</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.



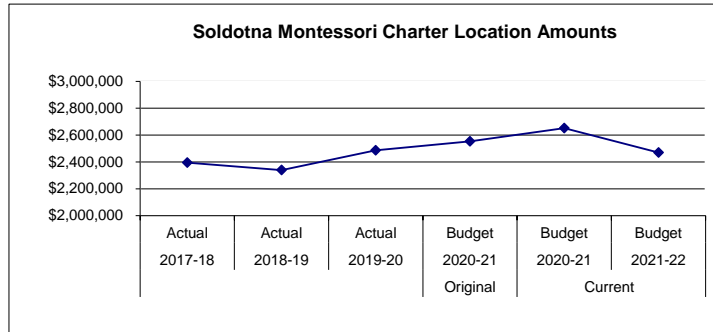
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 64 Soldotna Montessori Charter School

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 883,923	\$ 875,486	\$ 869,598	3100 Certificated Salaries	\$ 889,425	\$ 910,497	\$ 930,542	\$ 20,045	2
296,729	306,793	307,930	3200 Non-Certificated Salaries	323,664	286,654	315,019	28,365	10
613,536	601,583	616,546	3500 Employee Benefits	709,544	604,737	799,047	194,310	32
<u>1,794,188</u>	<u>1,783,862</u>	<u>1,794,074</u>	Subtotal - Personnel Services	<u>1,922,633</u>	<u>1,801,888</u>	<u>2,044,608</u>	<u>242,720</u>	<u>13</u>
-	1,165	3,089	4100 Professional and Technical Services	-	-	-	-	#DIV/0!
6,998	7,907	11,543	4200 Staff Travel	-	469	-	(469)	(100)
437	494	599	4250 Student Travel	-	-	-	-	#DIV/0!
3,413	2,859	3,723	4300 Utility Services	1,950	1,950	1,000	(950)	(49)
40,714	29,014	35,517	4350 Energy	32,500	32,500	10,507	(21,993)	(68)
415,572	396,385	434,058	4400 Other Purchased Services	-	416,173	439,059	22,886	5
56,843	41,972	56,591	4500 Supplies, Materials, and Media	34,062	59,086	(31,124)	(90,210)	(153)
1,248	1,400	17,099	4900 Other Expenses	5,579	269,491	5,555	(263,936)	(98)
-	-	77,822	4900 Other Expenses - Additional Allowable	477,226	(6,337)	-	6,337	-
74,781	73,284	-	4950 Indirect Costs	79,749	75,874	-	(75,874)	(100)
<u>600,006</u>	<u>554,480</u>	<u>640,041</u>	Subtotal - Other	<u>631,066</u>	<u>849,206</u>	<u>424,997</u>	<u>(424,209)</u>	<u>(50)</u>
-	758	52,595	5100 Equipment	-	720	-	(720)	100
<u>\$ 2,394,194</u>	<u>\$ 2,339,100</u>	<u>\$ 2,486,710</u>	Location Totals	<u>\$ 2,553,699</u>	<u>\$ 2,651,814</u>	<u>\$ 2,469,605</u>	<u>\$ (182,209)</u>	<u>(7)</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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 64 Soldotna Montessori Charter School

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
167.00	165.00	164.00	Enrollment in ADM (K-6)	166.00	156.00	165.00

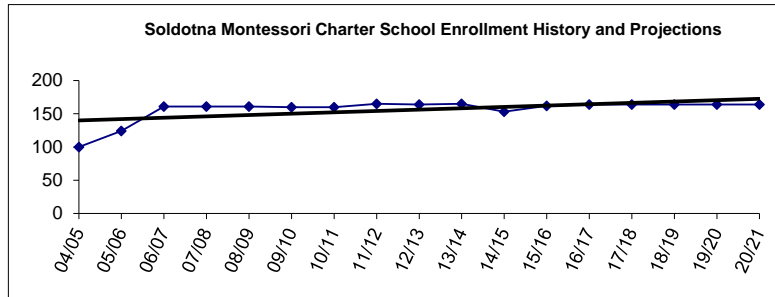
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.35	9.35	8.85	Teacher (Includes Quest)	8.85	9.35	9.35
0.54	0.54	0.55	Specialist*	0.55	0.40	0.40
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.89</u>	<u>11.89</u>	<u>11.40</u>	Certificated Subtotal	<u>11.40</u>	<u>11.75</u>	<u>11.75</u>
1.51	1.51	1.51	Special Ed Aide	1.51	1.51	1.51
4.79	4.77	4.91	Aide	4.91	4.91	4.91
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>8.62</u>	<u>8.60</u>	<u>8.74</u>	Non-Certificated Subtotal	<u>8.74</u>	<u>8.74</u>	<u>8.74</u>
<u>20.51</u>	<u>20.49</u>	<u>20.14</u>	Total	<u>20.14</u>	<u>20.49</u>	<u>20.49</u>

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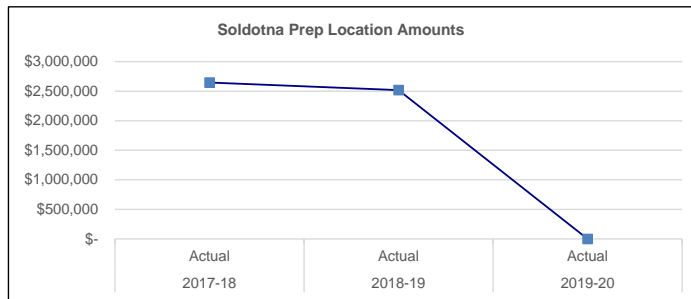
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,197,540	\$ 1,070,579	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
382,943	431,631	-	3200 Non-Certificated Salaries	-	-	-	-	-
815,732	784,920	-	3500 Employee Benefits	-	-	-	-	-
<u>2,396,215</u>	<u>2,287,130</u>	-	Subtotal - Personnel Services	-	-	-	-	-
-	687	-	4100 Professional and Technical Services	-	-	-	-	-
1,536	960	-	4200 Staff Travel	-	-	-	-	-
1,045	1,563	-	4250 Student Travel	-	-	-	-	-
10,036	9,879	-	4300 Utility Services	-	-	-	-	-
188,253	185,178	-	4350 Energy	-	-	-	-	-
3,289	1,709	-	4400 Other Purchased Services	-	-	-	-	-
25,297	27,120	-	4500 Supplies, Materials, and Media	-	-	-	-	-
1,014	3,516	-	4900 Other Expenses	-	-	-	-	-
<u>230,470</u>	<u>230,612</u>	-	Subtotal - Other	-	-	-	-	-
<u>19,561</u>	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,646,246</u>	<u>\$ 2,517,742</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

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



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
190.00	186.00	-	Enrollment in ADM (9)	-	-	-

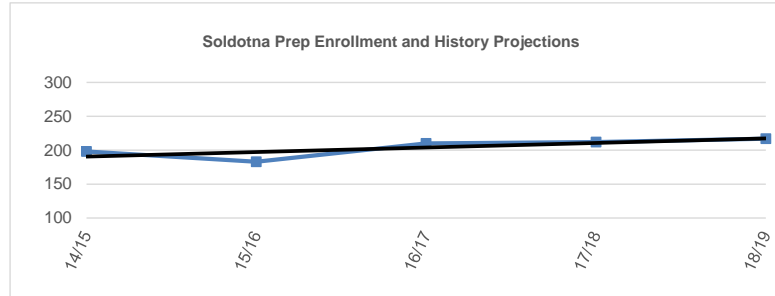
FTE's Included In Current Budget

1.00	1.00	-	Administrator	-	-	-
10.00	10.00	-	Teacher (Includes Quest)	-	-	-
1.45	1.10	-	Specialist*	-	-	-
3.00	2.00	-	Special Ed Teacher**	-	-	-
<u>15.45</u>	<u>14.10</u>	<u>-</u>	Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
4.40	3.52	-	Special Ed Aide	-	-	-
0.44	1.19	-	Aide	-	-	-
0.75	0.75	-	Nurse***	-	-	-
1.75	1.75	-	Support	-	-	-
2.50	2.50	-	Custodian	-	-	-
<u>9.84</u>	<u>9.71</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>25.29</u>	<u>23.81</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>

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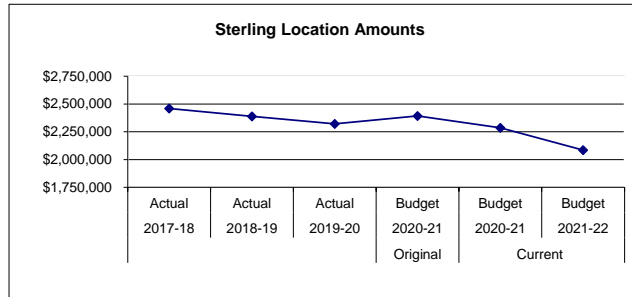


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,121,423	\$ 1,056,989	\$ 992,313	3100 Certificated Salaries	\$ 1,083,866	\$ 1,085,420	\$ 927,410	\$ (158,010)	(15)
370,762	353,604	300,821	3200 Non-Certificated Salaries	327,338	296,875	297,313	438	0
815,945	782,084	733,614	3500 Employee Benefits	854,182	774,312	731,272	(43,040)	(6)
<u>2,308,130</u>	<u>2,192,677</u>	<u>2,026,748</u>	Subtotal - Personnel Services	<u>2,265,386</u>	<u>2,156,607</u>	<u>1,955,995</u>	<u>(200,612)</u>	(9)
-	48,344	40,023	4100 Professional and Technical Services	-	-	-	-	-
482	111	1,204	4200 Staff Travel	1,350	1,350	1,350	-	-
64	-	-	4250 Student Travel	-	-	-	-	-
9,469	11,941	13,749	4300 Utility Services	8,978	8,978	8,696	(282)	(3)
91,934	101,945	102,594	4350 Energy	92,736	92,736	98,825	6,089	7
3,185	2,992	2,279	4400 Other Purchased Services	2,202	2,440	1,795	(645)	(26)
33,033	30,626	133,943	4500 Supplies, Materials, and Media	21,234	23,457	17,514	(5,943)	(25)
718	963	968	4900 Other Expenses	710	710	710	-	-
<u>138,885</u>	<u>196,922</u>	<u>294,760</u>	Subtotal - Other	<u>127,210</u>	<u>129,671</u>	<u>128,890</u>	<u>(781)</u>	(1)
12,450	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,459,465</u>	<u>\$ 2,389,599</u>	<u>\$ 2,321,508</u>	Location Totals	<u>\$ 2,392,596</u>	<u>\$ 2,286,278</u>	<u>\$ 2,084,885</u>	<u>\$ (201,393)</u>	(9)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
227.00	214.00	193.00	Enrollment in ADM (K-6)	187.00	141.00	148.00

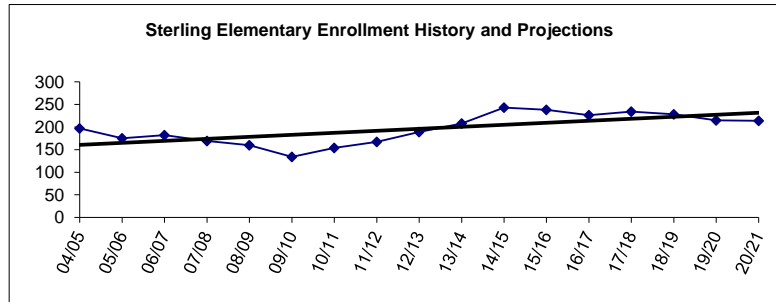
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.25	12.25	10.50	Teacher (Includes Quest)	11.00	11.00	8.00
1.20	0.73	0.70	Specialist*	0.70	0.90	0.90
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>17.45</u>	<u>15.98</u>	<u>14.20</u>	Certificated Subtotal	<u>14.70</u>	<u>14.90</u>	<u>11.90</u>
5.28	5.28	3.52	Special Ed Aide	3.52	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
2.00	1.50	1.50	Custodian	1.50	1.50	1.50
<u>9.54</u>	<u>9.04</u>	<u>7.28</u>	Non-Certificated Subtotal	<u>7.28</u>	<u>6.40</u>	<u>6.40</u>
<u><u>26.99</u></u>	<u><u>25.02</u></u>	<u><u>21.48</u></u>	Total	<u><u>21.98</u></u>	<u><u>21.30</u></u>	<u><u>18.30</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.

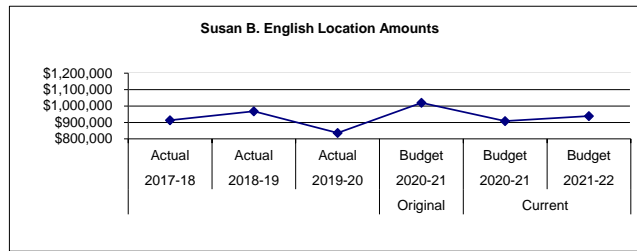


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 214,806	\$ 237,563	\$ 179,402	3100 Certificated Salaries	\$ 271,564	\$ 243,566	\$ 249,222	\$ 5,656	2
187,159	169,996	153,493	3200 Non-Certificated Salaries	179,073	147,589	146,816	(773)	(1)
226,954	237,522	206,448	3500 Employee Benefits	297,907	244,482	273,050	28,568	12
<u>628,919</u>	<u>645,081</u>	<u>539,343</u>	Subtotal - Personnel Services	<u>748,544</u>	<u>635,637</u>	<u>669,088</u>	<u>33,451</u>	5
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,589	1,778	2,903	4200 Staff Travel	4,500	4,500	4,500	-	-
4,745	6,174	4,662	4250 Student Travel	-	867	-	(867)	(100)
39,659	41,017	46,221	4300 Utility Services	27,926	27,926	30,509	2,583	9
212,582	250,789	198,674	4350 Energy	217,261	217,261	212,168	(5,093)	(2)
4,095	5,591	2,620	4400 Other Purchased Services	4,426	4,426	4,572	146	3
8,425	7,549	39,874	4500 Supplies, Materials, and Media	13,219	13,675	14,636	961	7
2,385	2,951	1,800	4900 Other Expenses	3,794	3,794	3,794	-	-
<u>274,480</u>	<u>315,849</u>	<u>296,754</u>	Subtotal - Other	<u>271,126</u>	<u>272,449</u>	<u>270,179</u>	<u>(2,270)</u>	(1)
9,695	7,514	-	5100 Equipment	-	-	-	-	-
<u>\$ 913,094</u>	<u>\$ 968,444</u>	<u>\$ 836,097</u>	Location Totals	<u>\$ 1,019,670</u>	<u>\$ 908,086</u>	<u>\$ 939,267</u>	<u>\$ 31,181</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
33.00	31.00	33.00	Enrollment in ADM (K-12)	36.00	45.00	50.00

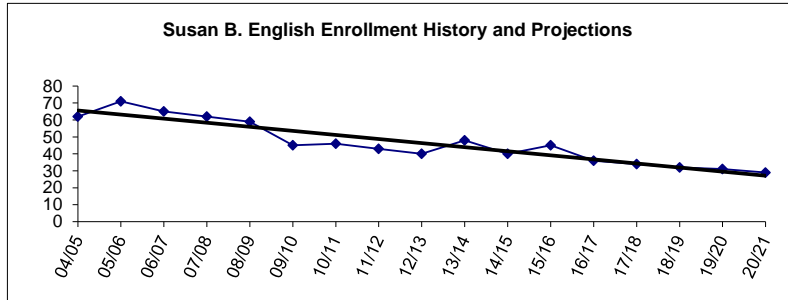
FTE's Included In Current Budget

0.20	0.25	0.20	Administrator	0.20	0.20	0.20
1.80	2.00	2.00	Teacher (Includes Quest)	2.50	3.00	3.00
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.40	0.10	0.20	Special Ed Teacher**	1.00	0.05	0.05
<u>2.60</u>	<u>2.55</u>	<u>2.60</u>	Certificated Subtotal	<u>3.90</u>	<u>3.45</u>	<u>3.45</u>
-	-	0.88	Special Ed Aide	0.88	0.88	0.88
0.88	-	-	Aide	-	-	-
0.07	0.08	-	Nurse***	-	-	-
1.51	1.51	1.51	Support	1.51	0.88	0.88
2.00	2.00	1.75	Custodian	1.75	1.75	1.75
<u>4.46</u>	<u>3.59</u>	<u>4.14</u>	Non-Certificated Subtotal	<u>4.14</u>	<u>3.51</u>	<u>3.51</u>
<u>7.06</u>	<u>6.14</u>	<u>6.74</u>	Total	<u>8.04</u>	<u>6.96</u>	<u>6.96</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.

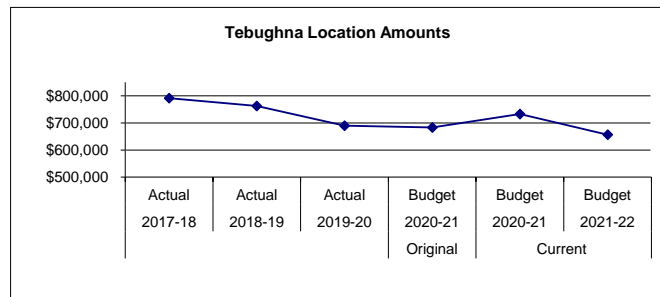


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 270,572	\$ 264,054	\$ 200,242	3100 Certificated Salaries	\$ 215,208	\$ 264,715	\$ 185,112	\$ (79,603)	(30)
79,792	81,244	69,070	3200 Non-Certificated Salaries	85,850	86,717	87,532	815	1
179,106	154,968	124,453	3500 Employee Benefits	172,991	169,726	167,657	(2,069)	(1)
<u>529,470</u>	<u>500,266</u>	<u>393,765</u>	Subtotal - Personnel Services	<u>474,049</u>	<u>521,158</u>	<u>440,301</u>	<u>(80,857)</u>	(16)
1,034	-	-	4100 Professional and Technical Services	-	-	-	-	-
4,135	5,309	3,196	4200 Staff Travel	5,500	5,500	5,500	-	-
900	725	725	4250 Student Travel	-	725	-	(725)	(100)
32,998	112,213	104,919	4300 Utility Services	74,613	74,613	74,335	(278)	(0)
116,803	117,997	131,956	4350 Energy	114,733	114,733	121,023	6,290	5
82,197	2,059	1,596	4400 Other Purchased Services	2,469	2,469	2,521	52	2
15,332	10,454	45,822	4500 Supplies, Materials, and Media	6,373	8,023	6,861	(1,162)	(14)
8,413	6,031	7,125	4900 Other Expenses	5,815	5,815	5,815	-	-
<u>261,812</u>	<u>254,788</u>	<u>295,339</u>	Subtotal - Other	<u>209,503</u>	<u>211,878</u>	<u>216,055</u>	<u>4,177</u>	2
-	7,403	806	5100 Equipment	-	-	-	-	-
<u>\$ 791,282</u>	<u>\$ 762,457</u>	<u>\$ 689,910</u>	Location Totals	<u>\$ 683,552</u>	<u>\$ 733,036</u>	<u>\$ 656,356</u>	<u>\$ (76,680)</u>	(10)



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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
29.00	31.00	21.00	Enrollment in ADM (K-12)	21.00	24.00	26.00

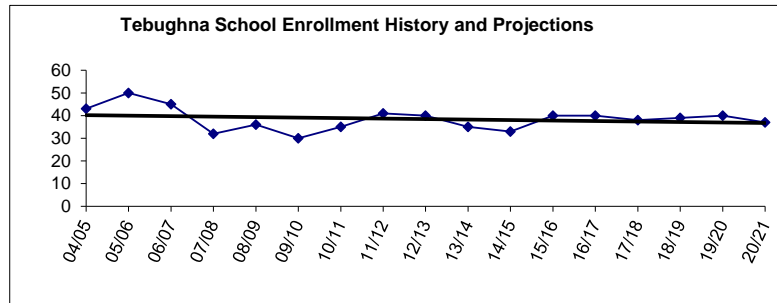
FTE's Included In Current Budget

0.50	0.50	0.20	Administrator	0.10	0.10	0.20
2.50	2.50	2.00	Teacher (Includes Quest)	2.00	2.90	2.00
0.05	-	-	Specialist *	-	-	-
0.50	0.50	0.08	Special Ed Teacher**	0.08	0.10	0.05
<u>3.55</u>	<u>3.50</u>	<u>2.28</u>	Certificated Subtotal	<u>2.18</u>	<u>3.10</u>	<u>2.25</u>
-	-	-	Aide	-	-	-
0.08	0.08	-	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>1.96</u>	<u>1.96</u>	<u>1.88</u>	Non-Certificated Subtotal	<u>1.88</u>	<u>1.88</u>	<u>1.88</u>
<u>5.51</u>	<u>5.46</u>	<u>4.16</u>	Total	<u>4.06</u>	<u>4.98</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.

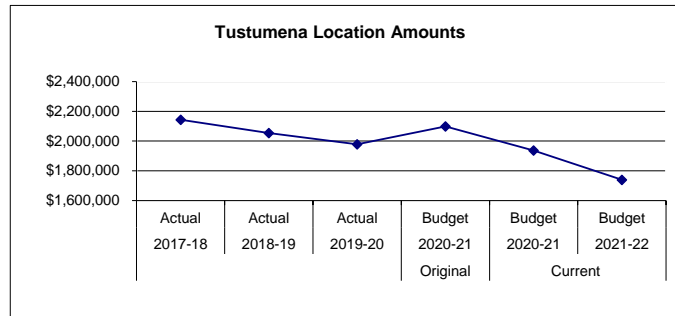


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,065,106	\$ 1,016,916	\$ 899,729	3100 Certificated Salaries	\$ 939,449	\$ 891,225	\$ 694,807	\$ (196,418)	(22)
287,185	268,990	279,343	3200 Non-Certificated Salaries	274,636	265,336	274,219	8,883	3
620,041	601,235	577,679	3500 Employee Benefits	732,003	626,921	619,996	(6,925)	(1)
<u>1,972,332</u>	<u>1,887,141</u>	<u>1,756,751</u>	Subtotal - Personnel Services	<u>1,946,088</u>	<u>1,783,482</u>	<u>1,589,022</u>	<u>(194,460)</u>	(11)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,598	-	64	4200 Staff Travel	1,350	1,350	1,350	-	-
238	-	-	4250 Student Travel	-	-	-	-	-
4,997	5,128	5,029	4300 Utility Services	5,096	5,096	5,442	346	7
124,899	129,138	121,622	4350 Energy	124,886	124,886	125,220	334	0
2,205	2,668	1,703	4400 Other Purchased Services	1,816	1,971	1,576	(395)	(20)
28,858	29,651	91,238	4500 Supplies, Materials, and Media	18,887	19,788	16,339	(3,449)	(17)
688	688	688	4900 Other Expenses	1,009	1,009	1,009	-	-
<u>165,483</u>	<u>167,273</u>	<u>220,344</u>	Subtotal - Other	<u>153,044</u>	<u>154,100</u>	<u>150,936</u>	<u>(3,164)</u>	(2)
<u>5,767</u>	<u>299</u>	<u>1,103</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,143,582</u>	<u>\$ 2,054,713</u>	<u>\$ 1,978,198</u>	Location Totals	<u>\$ 2,099,132</u>	<u>\$ 1,937,582</u>	<u>\$ 1,739,958</u>	<u>\$ (197,624)</u>	(10)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
188.00	192.00	160.00	Enrollment in ADM (K-6)	150.00	112.00	127.00

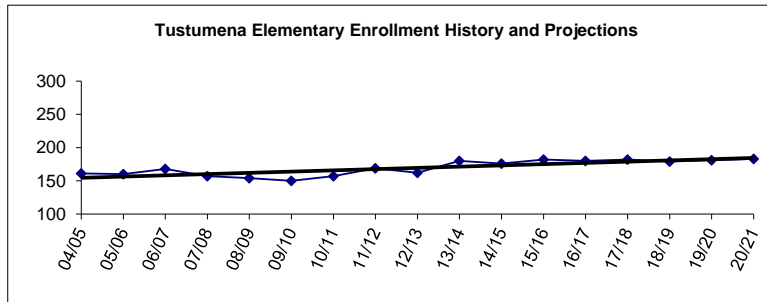
FTE's Included In Current Budget

0.70	0.70	0.70	Administrator	0.70	0.70	0.60
10.80	10.75	9.25	Teacher (Includes Quest)	9.00	9.00	6.00
0.40	0.40	0.40	Specialist*	0.40	0.40	0.40
2.00	2.00	1.92	Special Ed Teacher**	1.92	2.00	2.00
<u>13.90</u>	<u>13.85</u>	<u>12.27</u>	Certificated Subtotal	<u>12.02</u>	<u>12.10</u>	<u>9.00</u>
3.52	3.52	3.52	Special Ed Aide	3.52	3.52	3.52
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	1.50	1.50	1.50
<u>7.25</u>	<u>7.25</u>	<u>7.25</u>	Non-Certificated Subtotal	<u>6.75</u>	<u>6.75</u>	<u>6.75</u>
<u>21.15</u>	<u>21.10</u>	<u>19.52</u>	Total	<u>18.77</u>	<u>18.85</u>	<u>15.75</u>

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

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

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



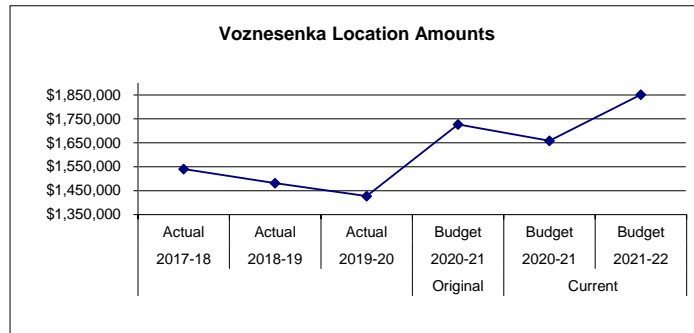
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 53 Voznesenka Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 711,469	\$ 643,176	\$ 583,808	3100 Certificated Salaries	\$ 732,960	\$ 774,169	\$ 824,891	\$ 50,722	7
233,795	240,260	221,306	3200 Non-Certificated Salaries	246,529	220,607	235,873	15,266	7
462,853	439,233	451,714	3500 Employee Benefits	613,060	529,635	655,631	125,996	24
<u>1,408,117</u>	<u>1,322,669</u>	<u>1,256,828</u>	Subtotal - Personnel Services	<u>1,592,549</u>	<u>1,524,411</u>	<u>1,716,395</u>	<u>191,984</u>	13
715	961	679	4200 Staff Travel	1,800	1,800	1,800	-	-
1,238	998	-	4250 Student Travel	-	-	-	-	-
9,646	8,469	9,497	4300 Utility Services	8,061	8,061	8,639	578	7
24,361	22,959	27,106	4350 Energy	23,546	23,546	24,475	929	4
79,457	83,241	84,215	4400 Other Purchased Services	85,030	85,030	85,030	-	-
15,758	17,429	47,353	4500 Supplies, Materials, and Media	14,202	14,691	14,037	(654)	(4)
1,099	778	1,456	4900 Other Expenses	1,422	1,422	1,422	-	-
<u>132,274</u>	<u>134,835</u>	<u>170,306</u>	Subtotal - Other	<u>134,061</u>	<u>134,550</u>	<u>135,403</u>	<u>853</u>	1
-	23,577	290	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 1,540,391</u>	<u>\$ 1,481,081</u>	<u>\$ 1,427,424</u>	Location Totals	<u>\$ 1,726,610</u>	<u>\$ 1,658,961</u>	<u>\$ 1,851,798</u>	<u>\$ 192,837</u>	12



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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 53 Voznesenka Elementary / High

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
107.00	111.00	120.00	Enrollment in ADM (K-12)	121.00	117.00	121.00

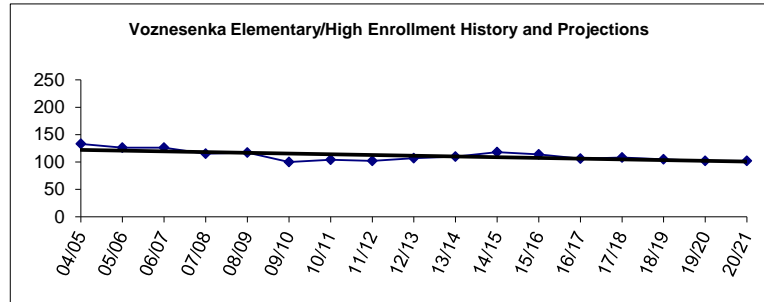
FTE's Included In Current Budget

0.50	0.70	0.70	Administrator	0.80	0.70	0.80
7.00	6.00	6.50	Teacher (Includes Quest)	8.50	8.13	9.00
0.37	0.17	0.17	Specialist*	0.17	0.20	0.20
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>8.87</u>	<u>7.87</u>	<u>8.37</u>	Certificated Subtotal	<u>10.47</u>	<u>10.03</u>	<u>11.00</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.25	2.25	2.25	Aide	2.25	2.25	2.25
0.20	0.20	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.75	1.38	1.38	Custodian	1.63	1.63	1.63
<u>5.08</u>	<u>5.71</u>	<u>5.51</u>	Non-Certificated Subtotal	<u>5.76</u>	<u>5.76</u>	<u>5.76</u>
<u>13.95</u>	<u>13.58</u>	<u>13.88</u>	Total	<u>16.23</u>	<u>15.79</u>	<u>16.76</u>

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

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

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

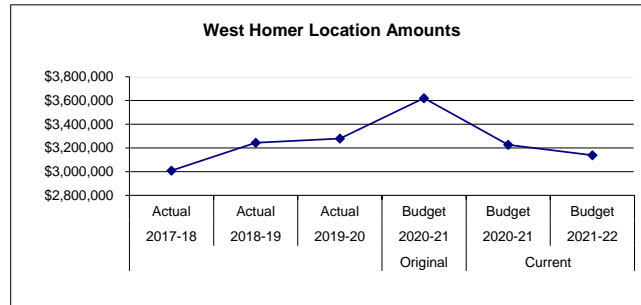


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,341,041	\$ 1,517,703	\$ 1,485,218	3100 Certificated Salaries	\$ 1,561,685	\$ 1,424,344	\$ 1,266,636	\$ (157,708)	(11)
476,182	474,870	508,592	3200 Non-Certificated Salaries	549,792	512,998	527,658	14,660	3
986,337	1,016,477	1,029,675	3500 Employee Benefits	1,308,453	1,086,306	1,149,844	63,538	6
<u>2,803,560</u>	<u>3,009,050</u>	<u>3,023,485</u>	Subtotal - Personnel Services	<u>3,419,930</u>	<u>3,023,648</u>	<u>2,944,138</u>	<u>(79,510)</u>	(3)
-	18,629	-	4100 Professional and Technical Services	-	-	-	-	-
1,187	1,420	748	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
9,250	11,946	11,235	4300 Utility Services	10,090	10,090	10,740	650	6
155,634	159,219	149,372	4350 Energy	156,999	156,999	154,742	(2,257)	(1)
3,912	3,607	3,011	4400 Other Purchased Services	2,703	2,703	2,338	(365)	(14)
32,964	38,530	89,632	4500 Supplies, Materials, and Media	27,979	30,039	24,114	(5,925)	(20)
1,439	998	718	4900 Other Expenses	750	750	750	-	-
<u>204,386</u>	<u>234,349</u>	<u>254,716</u>	Subtotal - Other	<u>199,871</u>	<u>201,931</u>	<u>194,034</u>	<u>(7,897)</u>	(4)
1,070	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 3,009,016</u>	<u>\$ 3,243,399</u>	<u>\$ 3,278,201</u>	Location Totals	<u>\$ 3,619,801</u>	<u>\$ 3,225,579</u>	<u>\$ 3,138,172</u>	<u>\$ (87,407)</u>	(3)



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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
256.00	246.00	238.00	Enrollment in ADM (3-6)	235.00	170.00	200.00

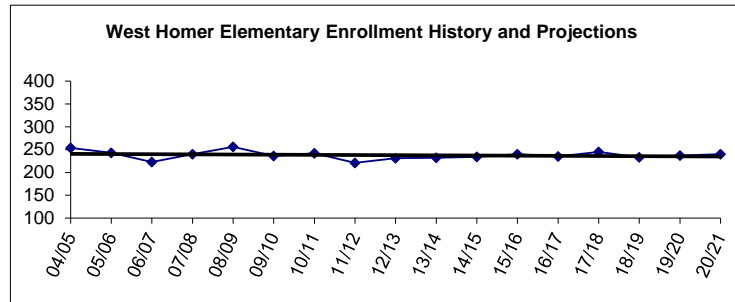
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	14.00	13.00	Teacher (Includes Quest)	13.50	14.50	9.50
1.65	1.95	1.78	Specialist*	1.78	1.73	2.73
3.00	4.00	5.00	Special Ed Teacher**	5.00	4.00	4.00
<u>18.65</u>	<u>20.95</u>	<u>20.78</u>	Certificated Subtotal	<u>21.28</u>	<u>21.23</u>	<u>17.23</u>
7.04	7.04	8.27	Special Ed Aide	8.27	8.27	8.27
0.44	0.44	0.44	Aide	0.44	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
3.00	2.50	2.50	Custodian	2.50	2.50	2.50
<u>12.15</u>	<u>11.65</u>	<u>12.88</u>	Non-Certificated Subtotal	<u>12.88</u>	<u>12.88</u>	<u>12.88</u>
<u>30.80</u>	<u>32.60</u>	<u>33.66</u>	Total	<u>34.16</u>	<u>34.11</u>	<u>30.11</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.



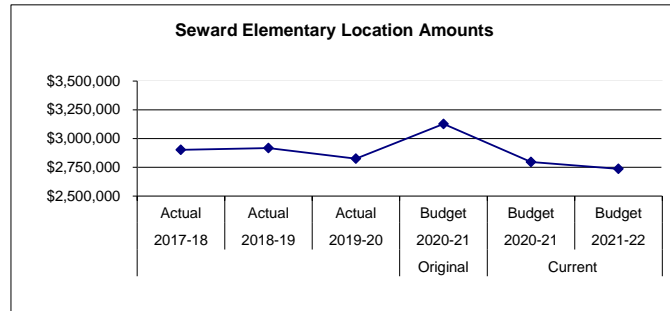
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 42 William H. Seward Elementary

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,419,215	\$ 1,418,549	\$ 1,408,152	3100 Certificated Salaries	\$ 1,524,179	\$ 1,484,886	\$ 1,315,987	\$ (168,899)	(11)
352,252	352,239	346,481	3200 Non-Certificated Salaries	339,982	264,126	297,913	33,787	13
865,731	834,743	778,938	3500 Employee Benefits	1,066,067	846,254	933,120	86,866	10
<u>2,637,198</u>	<u>2,605,531</u>	<u>2,533,571</u>	Subtotal - Personnel Services	<u>2,930,228</u>	<u>2,595,266</u>	<u>2,547,020</u>	<u>(48,246)</u>	(2)
57,800	75,800	-	4100 Professional and Technical Services	-	-	-	-	-
1,373	1,881	2,203	4200 Staff Travel	1,850	1,850	1,850	-	-
-	-	30	4250 Student Travel	-	-	-	-	-
23,817	27,071	26,957	4300 Utility Services	32,000	32,000	32,074	74	0
124,142	150,666	122,083	4350 Energy	130,844	130,844	129,225	(1,619)	(1)
2,492	2,831	2,559	4400 Other Purchased Services	2,829	2,829	2,192	(637)	(23)
52,573	52,600	135,757	4500 Supplies, Materials, and Media	28,565	31,826	23,133	(8,693)	(27)
989	380	1,306	4900 Other Expenses	1,165	1,165	1,165	-	-
<u>263,186</u>	<u>311,229</u>	<u>290,895</u>	Subtotal - Other	<u>197,253</u>	<u>200,514</u>	<u>189,639</u>	<u>(10,875)</u>	(5)
<u>2,537</u>	<u>1,352</u>	<u>647</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,902,921</u>	<u>\$ 2,918,112</u>	<u>\$ 2,825,113</u>	Location Totals	<u>\$ 3,127,481</u>	<u>\$ 2,795,780</u>	<u>\$ 2,736,659</u>	<u>\$ (59,121)</u>	(2)



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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 42 William H. Seward Elementary

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
307.00	304.00	289.00	Enrollment in ADM (PS-5)	247.00	211.00	186.00

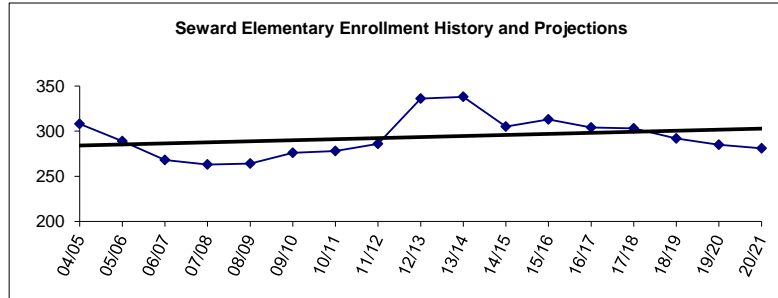
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.52	14.62	14.75	Teacher (Includes Quest)	14.25	13.75	9.75
1.36	2.33	0.70	Specialist*	0.70	2.00	3.00
4.00	3.80	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>20.88</u>	<u>21.75</u>	<u>20.45</u>	Certificated Subtotal	<u>19.95</u>	<u>20.75</u>	<u>17.75</u>
4.40	4.28	3.44	Special Ed Aide	3.43	2.52	2.52
0.38	0.44	0.37	Aide	0.38	0.38	0.38
0.88	-	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.00	2.00	2.00
<u>9.66</u>	<u>8.72</u>	<u>8.69</u>	Non-Certificated Subtotal	<u>7.69</u>	<u>6.78</u>	<u>6.78</u>
<u>30.54</u>	<u>30.47</u>	<u>29.14</u>	Total	<u>27.64</u>	<u>27.53</u>	<u>24.53</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 420	\$ -	\$ 77,273	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
42,080	76,666	23,136	3200 Non-Certificated Salaries	74,761	69,601	70,643	1,042	1
123,854	124,499	121,841	3500 Employee Benefits	116,352	60,694	119,048	58,354	96
<u>166,354</u>	<u>201,165</u>	<u>222,250</u>	Subtotal - Personnel Services	<u>191,113</u>	<u>130,295</u>	<u>189,691</u>	<u>59,396</u>	
71,031	138,374	175,181	4100 Professional and Technical Services	100,000	100,000	100,000	-	-
49,031	37,303	24,070	4200 Staff Travel	38,595	34,595	38,595	4,000	12
-	107	-	4300 Utility Services	200	200	200	-	-
21,537	14,864	17,019	4400 Other Purchased Services	18,800	18,800	18,800	-	-
4,628	11,497	8,525	4500 Supplies, Materials, and Media	5,595	9,595	5,595	(4,000)	(42)
33,600	-	-	4800 Tuition and Stipends	-	-	-	-	-
28,322	28,702	28,934	4900 Other Expenses	28,900	28,900	28,900	-	-
<u>208,149</u>	<u>230,847</u>	<u>253,729</u>	Subtotal - Other	<u>192,090</u>	<u>192,090</u>	<u>192,090</u>	<u>-</u>	<u>-</u>
21,607	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 396,110</u>	<u>\$ 432,012</u>	<u>\$ 475,979</u>	Location Totals	<u>\$ 383,203</u>	<u>\$ 322,385</u>	<u>\$ 381,781</u>	<u>\$ 59,396</u>	<u>18</u>

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 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

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 160,391	\$ 202,289	\$ 194,163	3100 Certificated Salaries	\$ 196,790	\$ 196,790	\$ 196,790	\$ -	-
136,407	115,863	67,027	3200 Non-Certificated Salaries	43,161	38,001	39,043	1,042	3
113,571	118,383	81,681	3500 Employee Benefits	79,417	77,554	79,868	2,314	3
<u>410,369</u>	<u>436,535</u>	<u>342,871</u>	Subtotal - Personnel Services	<u>319,368</u>	<u>312,345</u>	<u>315,701</u>	<u>3,356</u>	1
-	-	-	4100 Professional and Technical Services	15,000	15,000	15,000	-	-
26,359	13,973	8,635	4200 Staff Travel	19,575	19,575	19,575	-	-
16,248	14,718	12,473	4300 Utility Services	15,750	15,750	15,750	-	-
6,101	6,145	4,276	4400 Other Purchased Services	6,050	6,050	6,050	-	-
10,842	13,356	12,928	4500 Supplies, Materials, and Media	15,800	15,800	15,800	-	-
5,241	4,504	4,600	4900 Other Expenses	4,000	4,000	4,000	-	-
<u>64,791</u>	<u>52,696</u>	<u>42,912</u>	Subtotal - Other	<u>76,175</u>	<u>76,175</u>	<u>76,175</u>	<u>-</u>	-
<u>4,478</u>	<u>3,013</u>	<u>600</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<u>\$ 479,638</u>	<u>\$ 492,244</u>	<u>\$ 386,383</u>	Location Totals	<u>\$ 395,543</u>	<u>\$ 388,520</u>	<u>\$ 391,876</u>	<u>\$ 3,356</u>	1

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 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 ***	-	-	-
1.50	1.50	0.50	Support	0.50	0.50	0.50
<u>1.50</u>	<u>1.50</u>	<u>0.50</u>	Non-Certificated Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>2.50</u>	<u>2.50</u>	<u>1.50</u>	Total	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 72 Assistant Superintendent Instructional Support

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ -	\$ 7,457	\$ 74	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ -	\$ (3,500)	(100)
230,339	239,356	254,724	3200 Non-Certificated Salaries	235,729	231,428	-	(231,428)	(100)
108,705	113,427	126,336	3500 Employee Benefits	124,239	122,528	-	(122,528)	(100)
<u>339,044</u>	<u>360,240</u>	<u>381,134</u>	Subtotal - Personnel Services	<u>363,468</u>	<u>357,456</u>	<u>-</u>	<u>(357,456)</u>	(100)
-	-	31,000	4100 Professional and Technical Services	-	-	-	-	-
7,458	12,242	4,593	4200 Staff Travel	8,370	8,370	-	(8,370)	(100)
5,281	4,906	3,813	4300 Utility Services	11,630	5,050	-	(5,050)	(100)
9,995	9,994	10,182	4350 Energy	3,410	9,990	-	-	-
240,018	257,273	263,787	4400 Other Purchased Services	262,550	262,550	-	(262,550)	(100)
867,505	867,505	1,010,866	4450 Insurance Premiums	1,010,866	1,010,866	-	(1,010,866)	(100)
54,582	33,383	31,785	4500 Supplies, Materials, and Media	16,900	16,900	-	(16,900)	(100)
3,089	355	230	4900 Other Expenses	4,237	4,237	-	(4,237)	(100)
<u>1,187,928</u>	<u>1,185,658</u>	<u>1,356,256</u>	Subtotal - Other	<u>1,317,963</u>	<u>1,317,963</u>	<u>-</u>	<u>(1,307,973)</u>	(99)
-	1,469	1,335	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 1,526,972</u>	<u>\$ 1,547,367</u>	<u>\$ 1,738,725</u>	Location Totals	<u>\$ 1,681,431</u>	<u>\$ 1,675,419</u>	<u>\$ -</u>	<u>\$ (1,675,419)</u>	(100)

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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 72 Assistant Superintendent Instructional Support

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	-
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Non-Certified Subtotal	2.00	2.00	1.00
2.00	2.00	2.00	Total	2.00	2.00	1.00

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 73 Assistant Superintendent Instruction

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 186,110	\$ 197,021	\$ 19,826	3100 Certificated Salaries	\$ 172,251	\$ 185,649	\$ 168,608	\$ (17,041)	(9)
66,050	74,545	76,064	3200 Non-Certificated Salaries	66,534	69,015	70,701	1,686	2
85,653	88,440	46,550	3500 Employee Benefits	96,485	99,111	100,858	1,747	2
<u>337,813</u>	<u>360,006</u>	<u>142,440</u>	Subtotal - Personnel Services	<u>335,270</u>	<u>353,775</u>	<u>340,167</u>	<u>(13,608)</u>	(4)
-	54,066	44,000	4100 Professional and Technical Services	47,000	47,000	-	(47,000)	(100)
12,734	18,864	2,013	4200 Staff Travel	9,000	9,000	18,000	9,000	100
3,669	3,308	2,334	4300 Utility Services	2,750	2,750	2,750	-	-
49,882	6,470	5,102	4400 Other Purchased Services	4,550	4,550	19,550	15,000	330
2,682	6,494	1,405	4500 Supplies, Materials, and Media	3,500	3,200	8,000	4,800	150
94,370	103,319	40,823	4900 Other Expenses	131,230	131,530	132,157	627	0
<u>163,337</u>	<u>192,521</u>	<u>95,677</u>	Subtotal - Other	<u>198,030</u>	<u>198,030</u>	<u>180,457</u>	<u>(17,573)</u>	(9)
-	-	949	5100 Equipment	-	-	-	-	-
<u>\$ 501,150</u>	<u>\$ 552,527</u>	<u>\$ 239,066</u>	Location Totals	<u>\$ 533,300</u>	<u>\$ 551,805</u>	<u>\$ 520,624</u>	<u>\$ (31,181)</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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 73 Assistant Superintendent Instruction

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
1.00	1.00	-	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>-</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<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><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>1.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ -	\$ 11,612	\$ 58	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
582,926	569,626	624,651	3200 Non-Certificated Salaries	616,859	568,610	713,609	144,999	26
332,200	335,006	374,624	3500 Employee Benefits	398,801	355,973	464,622	108,649	31
<u>915,126</u>	<u>916,244</u>	<u>999,333</u>	Subtotal - Personnel Services	<u>1,015,660</u>	<u>924,583</u>	<u>1,178,231</u>	<u>253,648</u>	27
63,743	88,527	113,290	4100 Professional and Technical Services	95,790	97,132	97,132		-
17,059	18,542	9,517	4200 Staff Travel	16,000	6,000	17,170		-
13,280	12,228	11,773	4300 Utility Services	14,000	14,000	14,000		-
10,529	7,106	6,715	4400 Other Purchased Services	10,050	10,050	10,050		-
8,048	9,054	8,645	4500 Supplies, Materials, and Media	7,733	7,733	8,233		-
5,525	4,340	5,755	4900 Other Expenses	5,500	5,500	5,500		-
(168,291)	(173,937)	(168,130)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)		-
<u>(50,107)</u>	<u>(34,140)</u>	<u>(12,435)</u>	Subtotal - Other	<u>(50,927)</u>	<u>(59,585)</u>	<u>(47,915)</u>	<u>-</u>	-
799	-	150	5100 Equipment	-	-	-		-
<u>\$ 865,818</u>	<u>\$ 882,104</u>	<u>\$ 987,048</u>	Location Totals	<u>\$ 964,733</u>	<u>\$ 864,998</u>	<u>\$ 1,130,316</u>	<u>\$ 253,648</u>	29

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ -	\$ 1,806	\$ 9	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
114,421	149,142	148,963	3200 Non-Certificated Salaries	145,760	157,445	164,980	7,535	5
57,837	87,446	88,950	3500 Employee Benefits	91,411	100,366	106,130	5,764	6
<u>172,258</u>	<u>238,394</u>	<u>237,922</u>	Subtotal - Personnel Services	<u>237,171</u>	<u>257,811</u>	<u>271,110</u>	<u>13,299</u>	5
2,735	2,875	2,015	4100 Professional and Technical Services	3,500	3,500	3,500	-	-
9,947	12,513	10,373	4200 Staff Travel	12,940	12,940	12,940	-	-
775	336	1,070	4300 Utility Services	300	300	10,340	10,040	3,347
110	130	6,400	4400 Other Purchased Services	1,600	1,600	241,600	240,000	15,000
14,185	8,546	25,830	4500 Supplies, Materials, and Media	19,300	21,878	30,300	8,422	38
431	995	1,550	4900 Other Expenses	3,000	3,000	3,000	-	-
<u>28,183</u>	<u>25,395</u>	<u>47,238</u>	Subtotal - Other	<u>40,640</u>	<u>43,218</u>	<u>301,680</u>	<u>258,462</u>	598
<u>2,970</u>	<u>1,250</u>	<u>716</u>	5100 Equipment	<u>2,000</u>	<u>2,487</u>	<u>2,000</u>	<u>(487)</u>	(20)
<u>\$ 203,411</u>	<u>\$ 265,039</u>	<u>\$ 285,876</u>	Location Totals	<u>\$ 279,811</u>	<u>\$ 303,516</u>	<u>\$ 574,790</u>	<u>\$ 271,274</u>	89

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.50	0.75	0.75	Support	0.75	1.00	1.00
0.03	0.03	0.03	Custodian	0.03	0.03	0.03
1.53	1.78	1.78	Non-Certificated Subtotal	1.78	2.03	2.03
<u>1.53</u>	<u>1.78</u>	<u>1.78</u>	Total	<u>1.78</u>	<u>2.03</u>	<u>2.03</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
2018- 2019 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 482,293	\$ 424,458	\$ 443,385	3200 Non-Certificated Salaries	\$ 464,734	\$ 457,747	\$ 469,878	\$ 12,131	3
326,925	275,010	300,688	3500 Employee Benefits	346,414	322,102	356,656	34,554	11
<u>809,218</u>	<u>699,468</u>	<u>744,073</u>	Subtotal - Personnel Services	<u>811,148</u>	<u>779,849</u>	<u>826,534</u>	<u>46,685</u>	6
4,161	3,925	2,480	4200 Staff Travel	5,922	5,922	5,922	-	-
7,166	7,431	8,104	4300 Utility Services	7,750	7,750	8,110	360	5
94,473	98,634	104,563	4350 Energy	96,280	96,280	99,224	2,944	3
13,704	17,522	4,682	4400 Other Purchased Services	12,050	12,050	12,050	-	-
68,716	25,525	127,056	4500 Supplies, Materials, and Media	47,950	47,350	47,950	600	1
1,524	1,208	1,545	4900 Other Expenses	1,100	1,700	1,100	(600)	(35)
<u>(169,236)</u>	<u>(174,913)</u>	<u>(169,074)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>20,508</u>	<u>(20,668)</u>	<u>79,356</u>	Subtotal - Other	<u>(28,948)</u>	<u>(28,948)</u>	<u>(25,644)</u>	<u>3,304</u>	(11)
<u>6,619</u>	<u>64,895</u>		5100 Equipment	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	-
<u>\$ 836,345</u>	<u>\$ 743,695</u>	<u>\$ 823,429</u>	Location Totals	<u>\$ 786,200</u>	<u>\$ 754,901</u>	<u>\$ 804,890</u>	<u>\$ 49,989</u>	7

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2018-19 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
8.75	7.75	7.75	Support	7.75	7.75	7.75
-	-	-	Custodian	-	-	-
8.75	7.75	7.75	Non-Certificated Subtotal	7.75	7.75	7.75
<u>8.75</u>	<u>7.75</u>	<u>7.75</u>	Total	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 136,752	\$ 139,949	\$ 133,251	3100 Certificated Salaries	\$ 133,322	\$ 135,278	\$ 136,323	\$ 1,045	1
341,842	354,143	432,010	3200 Non-Certificated Salaries	599,494	622,990	633,306	10,316	2
238,436	250,270	280,713	3500 Employee Benefits	345,828	336,328	377,474	41,146	12
<u>717,030</u>	<u>744,362</u>	<u>845,974</u>	Subtotal - Personnel Services	<u>1,078,644</u>	<u>1,094,596</u>	<u>1,147,103</u>	<u>52,507</u>	5
189,193	187,743	211,331	4100 Professional and Technical Services	202,000	208,042	202,000	(6,042)	(3)
24,476	38,422	12,736	4200 Staff Travel	41,500	33,793	37,845	4,052	12
8,208	7,240	7,853	4300 Utility Services	7,100	7,100	7,100	-	-
43,686	40,243	10,801	4400 Other Purchased Services	22,550	22,580	22,550	(30)	(0)
13,253	10,265	25,387	4500 Supplies, Materials, and Media	18,309	19,762	13,309	(6,453)	(33)
35,059	35,446	16,201	4900 Other Expenses	44,500	44,515	44,500	(15)	(0)
(84,677)	(87,518)	(84,596)	4950 Indirect Costs	(100,000)	(100,000)	(100,000)	-	-
<u>229,198</u>	<u>231,841</u>	<u>199,713</u>	Subtotal - Other	<u>235,959</u>	<u>235,792</u>	<u>227,304</u>	<u>(8,488)</u>	(4)
-	-	5,817	5100 Equipment	3,000	4,160	3,000	(1,160)	(28)
<u>\$ 946,228</u>	<u>\$ 976,203</u>	<u>\$ 1,051,504</u>	Location Totals	<u>\$ 1,317,603</u>	<u>\$ 1,334,548</u>	<u>\$ 1,377,407</u>	<u>\$ 42,859</u>	3

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	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>
-	-	-	Director	-	-	-
-	-	-	Nurse ***	-	-	-
<u>5.00</u>	<u>5.00</u>	<u>5.50</u>	Support	<u>5.50</u>	<u>6.00</u>	<u>6.00</u>
<u>5.00</u>	<u>5.00</u>	<u>5.50</u>	Non-Certificated Subtotal	<u>5.50</u>	<u>6.00</u>	<u>6.00</u>
<u>6.00</u>	<u>6.00</u>	<u>6.50</u>	Total	<u>6.50</u>	<u>7.00</u>	<u>7.00</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 2,100	\$ 6,570	\$ 32	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-
1,009,904	922,229	1,054,854	3200 Non-Certificated Salaries	1,080,141	1,113,942	1,142,190	28,248	3
533,441	472,450	558,636	3500 Employee Benefits	657,695	624,521	704,242	79,721	13
<u>1,545,445</u>	<u>1,401,249</u>	<u>1,613,522</u>	Subtotal - Personnel Services	<u>1,741,336</u>	<u>1,741,963</u>	<u>1,849,932</u>	<u>107,969</u>	6
52,515	55,075	16,900	4100 Professional and Technical Services	4,000	4,000	4,000	-	-
35,109	35,599	23,265	4200 Staff Travel	46,900	46,900	45,000	(1,900)	(4)
217,095	225,223	209,071	4300 Utility Services	235,323	267,360	199,275	(68,085)	(25)
358,547	499,443	273,673	4400 Other Purchased Services	381,818	381,818	489,825	108,007	28
211,530	216,518	172,366	4500 Supplies, Materials, and Media	180,699	231,704	159,919	(71,785)	(31)
599	534	299	4900 Other Expenses	3,300	3,300	3,300	-	-
<u>(168,291)</u>	<u>(173,937)</u>	<u>(168,130)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>707,104</u>	<u>858,455</u>	<u>527,444</u>	Subtotal - Other	<u>652,040</u>	<u>735,082</u>	<u>701,319</u>	<u>(33,763)</u>	(5)
<u>20,288</u>	<u>8,808</u>	<u>409,890</u>	5100 Equipment	<u>31,000</u>	<u>71,923</u>	<u>31,000</u>	<u>(40,923)</u>	(57)
<u>\$ 2,272,837</u>	<u>\$ 2,268,512</u>	<u>\$ 2,550,856</u>	Location Totals	<u>\$ 2,424,376</u>	<u>\$ 2,548,968</u>	<u>\$ 2,582,251</u>	<u>\$ 33,283</u>	1

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
11.00	11.00	11.50	Support	11.50	12.00	12.00
12.00	12.00	12.50	Non-Certificated Subtotal	12.50	13.00	13.00
12.00	12.00	12.50	Total	12.50	13.00	13.00

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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
2021- 2022 Budget

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ -	\$ -	\$ -	4100 Professional and Technical Services	\$ -	\$ -	\$ -	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	15,165	4400 Other Purchased Services	-	-	-	-	-
78,529	22,840	59,744	4500 Supplies, Materials, and Media	-	44,503	-	(44,503)	-
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>78,529</u>	<u>22,840</u>	<u>74,909</u>	Subtotal - Other	<u>-</u>	<u>44,503</u>	<u>-</u>	<u>(44,503)</u>	<u>-</u>
<u>814,376</u>	<u>621,552</u>	<u>1,084,337</u>	5100 Equipment	<u>879,311</u>	<u>837,008</u>	<u>594,299</u>	<u>(242,709)</u>	<u>(29)</u>
<u>\$ 892,905</u>	<u>\$ 644,392</u>	<u>\$ 1,159,246</u>	Location Totals	<u>\$ 879,311</u>	<u>\$ 881,511</u>	<u>\$ 594,299</u>	<u>\$ (287,212)</u>	<u>(33)</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,237,607	\$ 1,403,306	\$ 1,614,494	3100 Certificated Salaries	\$ 1,835,532	\$ 1,671,311	\$ 1,762,103	\$ 90,792	5
426,964	430,102	254,038	3200 Non-Certificated Salaries	176,813	154,499	234,949	80,450	52
719,385	824,646	776,130	3500 Employee Benefits	894,792	768,248	971,929	203,681	27
<u>2,383,956</u>	<u>2,658,054</u>	<u>2,644,662</u>	Subtotal - Personnel Services	<u>2,907,137</u>	<u>2,594,058</u>	<u>2,968,981</u>	<u>374,923</u>	14
1,287,328	1,070,668	954,282	4100 Professional and Technical Services	687,294	1,003,793	687,294	(316,499)	(32)
122,173	121,458	93,268	4200 Staff Travel	121,842	117,837	121,842	4,005	3
3,111	2,371	1,029	4250 Student Travel	2,550	2,550	2,550	-	-
2,851	2,447	4,787	4300 Utility Services	5,000	5,000	5,000	-	-
1,600	5,691	1,306	4400 Other Purchased Services	6,775	8,197	6,775	(1,422)	(17)
158,318	286,814	182,212	4500 Supplies, Materials, and Media	158,375	337,880	158,225	(179,655)	(53)
21,831	8,020	13,306	4900 Other Expenses	44,440	43,900	44,440	540	1
<u>1,597,212</u>	<u>1,497,469</u>	<u>1,250,190</u>	Subtotal - Other	<u>1,026,276</u>	<u>1,519,157</u>	<u>1,026,126</u>	<u>(493,031)</u>	(32)
<u>6,726</u>	<u>65,281</u>	<u>68,457</u>	Subtotal - Equipment	<u>2,500</u>	<u>8,684</u>	<u>2,500</u>	<u>(6,184)</u>	(71)
<u>\$ 3,987,894</u>	<u>\$ 4,220,804</u>	<u>\$ 3,963,309</u>	Location Total	<u>\$ 3,935,913</u>	<u>\$ 4,121,899</u>	<u>\$ 3,997,607</u>	<u>\$ (124,292)</u>	(3)

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.30	2.30	2.30	Coordinator	2.30	2.15	2.15
1.12	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	-
4.29	7.24	8.57	Specialist*	8.57	8.21	8.13
9.38	9.40	9.38	Special Ed Teacher**	9.18	9.80	9.86
<u>18.09</u>	<u>20.94</u>	<u>22.25</u>	Certificated Subtotal	<u>22.05</u>	<u>22.16</u>	<u>21.14</u>
5.15	5.63	0.33	Special Ed Aide	0.33	2.88	2.88
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>8.15</u>	<u>8.63</u>	<u>3.33</u>	Non-Certificated Subtotal	<u>3.33</u>	<u>5.88</u>	<u>5.88</u>
<u><u>26.24</u></u>	<u><u>29.57</u></u>	<u><u>25.58</u></u>	Total	<u><u>25.38</u></u>	<u><u>28.04</u></u>	<u><u>27.02</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
2021- 2022 Budget

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ -	\$ -	\$ 134,488	3100 Certificated Salaries	\$ 144,311	\$ 159,283	\$ -	(159,283)	(100)
-	-	54,264	3200 Non-Certificated Salaries	31,131	56,296	-	(56,296)	(100)
-	-	66,455	3500 Employee Benefits	82,898	94,236	-	(94,236)	(100)
-	-	255,207	Subtotal - Personnel Services	258,340	309,815	-	(309,815)	(100)
-	-	3,550	4200 Staff Travel	5,254	3,691	-	(3,691)	(100)
-	-	2,856	4300 Utility Services	-	6,850	-	(6,850)	(100)
-	-	-	4350 In Kind Utilities	6,850	-	-	-	100
-	-	812	4400 Other Purchased Services	3,000	3,000	-	(3,000)	(100)
-	-	2,164	4500 Supplies, Materials, and Media	10,000	87,852	-	(87,852)	(100)
-	-	-	4900 Other Expenses	6,500	3,000	-	(3,000)	(100)
-	-	9,382	Subtotal - Other	31,604	104,393	-	(104,393)	-
-	-	5,079	5100 Equipment	-	1,563	-	(1,563)	(100)
\$ -	\$ -	\$ 269,668	Totals	\$ 289,944	\$ 415,771	\$ -	\$ (415,771)	(100)

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
-	-	1.00	Director	1.00	1.15	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	1.00	Certificated Subtotal	1.00	1.15	-
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
-	-	1.00	Support	1.00	1.00	-
-	-	-	Custodian	-	-	-
-	-	1.00	Non-Certificated Subtotal	1.00	1.00	-
-	-	2.00	Total	2.00	2.15	-

* "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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 1,954	\$ (12,831)	\$ 93,459	3100 Certificated Salaries	\$ (330,931)	\$ 600,799	\$ (307,512)	(908,311)	(151)
241,677	216,576	225,075	3200 Non-Certificated Salaries	(68,663)	282,717	(310,439)	(593,156)	(210)
8,563,783	8,901,710	10,909,049	3500 Employee Benefits	7,330,828	10,863,255	7,283,209	(3,580,046)	(33)
1,194,195	1,201,858	1,251,637	3631 Worker Compensation	1,251,637	1,251,637	1,251,637	-	-
<u>10,001,609</u>	<u>10,307,313</u>	<u>12,479,220</u>	Subtotal - Personnel Services	<u>8,182,871</u>	<u>12,998,408</u>	<u>7,916,895</u>	<u>(5,081,513)</u>	(39)
-	-	626	4200 Staff Travel	-	-	-	-	-
50,000	35,000	-	4250 Student Travel	145,000	-	145,000	145,000	100
-	-	-	4300 Utility Services	-	-	-	-	-
78,877	73,109	74,070	4350 In Kind Utilities	90,000	90,000	90,000	-	-
6,017,680	6,639,845	6,784,425	4400 Other Purchased Services	6,251,143	6,254,072	7,220,441	966,369	15
552,221	552,221	707,675	4450 Insurance and Bond Premiums	707,675	1,017,712	1,017,712	-	-
-	366	-	4500 Supplies, Materials, and Media	-	-	-	-	-
14,724	(149,583)	(137,186)	4900 Other Expenses	20,000	20,000	20,000	-	-
<u>6,713,502</u>	<u>7,150,958</u>	<u>7,429,610</u>	Subtotal - Other	<u>7,213,818</u>	<u>7,381,784</u>	<u>8,493,153</u>	<u>1,111,369</u>	15
-	-	-	5100 Equipment	-	-	-	-	-
<u>850,000</u>	<u>750,000</u>	<u>864,420</u>	5500 Transfer to Other Fund	<u>750,000</u>	<u>750,000</u>	<u>550,000</u>	<u>(200,000)</u>	(27)
<u>\$ 17,565,111</u>	<u>\$ 18,208,271</u>	<u>\$ 20,773,250</u>	Totals	<u>\$ 16,146,689</u>	<u>\$ 21,130,192</u>	<u>\$ 16,960,048</u>	<u>\$ (3,970,144)</u>	(19)

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
-	-	-	Coordinator	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<hr/>					-	-
-	-	-	Certificated Subtotal	-	-	-
<hr/>						
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.00	Support	4.00	4.00	-
-	-	-	Custodian	-	-	-
<hr/>						
4.00	4.00	4.00	Non-Certificated Subtotal	4.00	4.00	-
<hr/>						
4.00	4.00	4.00	Total	4.00	4.00	-
<hr/>						

* "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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 405,566	\$ 342,050	\$ 289,137	3100 Certificated Salaries	\$ 326,725	\$ 407,540	\$ 25,000	(382,540)	(94)
32,965	38,325	3,494	3200 Non-Certificated Salaries	11,680	11,260	10,000	(1,260)	(11)
171,756	151,592	114,594	3500 Employee Benefits	153,216	163,901	2,678	(161,223)	(98)
<u>610,287</u>	<u>531,967</u>	<u>407,225</u>	Subtotal - Personnel Services	<u>491,621</u>	<u>582,701</u>	<u>37,678</u>	<u>(545,023)</u>	(94)
482,692	487,776	4,433	4100 Professional and Technical Services	10,000	13,288	25,000	11,712	88
22,533	24,734	7,911	4200 Staff Travel	38,975	36,875	56,975	20,100	55
3,380	3,288	2,823	4300 Utility Services	-	-	4,000	4,000	-
104	125	147	4400 Other Purchased Services	150	150	2,400	2,250	1,500
244,880	343,131	472,053	4500 Supplies, Materials, and Media	762,801	761,302	783,373	22,071	3
824	495	2,033	4900 Other Expenses	3,495	3,495	6,995	3,500	100
<u>754,413</u>	<u>859,549</u>	<u>489,400</u>	Subtotal - Other	<u>815,421</u>	<u>815,110</u>	<u>878,743</u>	<u>63,633</u>	8
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,364,700</u>	<u>\$ 1,391,516</u>	<u>\$ 896,625</u>	Location Totals	<u>\$ 1,307,042</u>	<u>\$ 1,397,811</u>	<u>\$ 916,421</u>	<u>\$ (481,390)</u>	(34)

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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
0.75	0.75	1.00	Director	-	1.00	1.00
-	-	-	Coordinator	-	-	-
2.70	3.50	2.50	Teacher (Includes Quest)	3.50	2.50	-
1.00	0.50	0.50	Specialist*	0.50	0.50	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.45</u>	<u>4.75</u>	<u>4.00</u>	Certificated Subtotal	<u>4.00</u>	<u>4.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>0.50</u>	<u>0.50</u>	<u>-</u>	Support	<u>-</u>	<u>-</u>	<u>-</u>
<u>0.50</u>	<u>0.50</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>4.95</u></u>	<u><u>5.25</u></u>	<u><u>4.00</u></u>	Total	<u><u>4.00</u></u>	<u><u>4.00</u></u>	<u><u>1.00</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 289,564	\$ 305,814	\$ 500,968	3100 Certificated Salaries	\$ 365,636	\$ 232,848	\$ 375,937	143,089	61
75,579	84,328	94,700	3200 Non-Certificated Salaries	96,212	3,803	63,025	59,222	1,557
153,886	167,676	277,939	3500 Employee Benefits	254,549	108,059	202,333	94,274	87
<u>519,029</u>	<u>557,818</u>	<u>873,607</u>	Subtotal - Personnel Services	<u>716,397</u>	<u>344,710</u>	<u>641,295</u>	<u>296,585</u>	86
12,651	-	175	4100 Professional and Technical Services	-	11,270	-	(11,270)	-
19,441	11,074	16,784	4200 Staff Travel	37,980	12,640	46,734	34,094	270
2,142	3,227	5,010	4250 Student Travel	2,500	2,500	2,500	-	-
3,403	3,335	3,913	4300 Utility Services	2,800	2,500	10,012	7,512	300
9,841	5,862	5,003	4400 Other Purchased Services	29,850	13,782	32,850	19,068	138
46,451	49,719	22,196	4500 Supplies, Materials, and Media	154,397	32,309	175,976	143,667	445
2,673	61	-	4900 Other Expenses	3,000	3,000	6,500	3,500	117
<u>96,602</u>	<u>73,278</u>	<u>53,081</u>	Subtotal - Other	<u>230,527</u>	<u>78,001</u>	<u>274,572</u>	<u>196,571</u>	252
8,180	1,899	-	5100 Equipment	-	-	-	-	-
<u>\$ 623,811</u>	<u>\$ 632,995</u>	<u>\$ 926,688</u>	Location Totals	<u>\$ 946,924</u>	<u>\$ 422,711</u>	<u>\$ 915,867</u>	<u>\$ 493,156</u>	117

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 Technical Education, Jump-Start/Dual Credit programs and oversees all district co-curricular activities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	-	-	1.00
-	-	-	Coordinator	-	-	0.15
1.90	1.50	1.50	Teacher (Includes Quest)	1.50	1.50	1.50
-	-	2.80	Specialist*	2.80	1.10	1.10
-	-	-	Special Ed Teacher**	-	-	-
<u>2.90</u>	<u>2.50</u>	<u>5.30</u>	Certificated Subtotal	<u>4.30</u>	<u>2.60</u>	<u>3.75</u>
-	-	-	Nurse ***	-	-	-
<u>1.77</u>	<u>2.27</u>	<u>2.24</u>	Support	<u>2.24</u>	-	<u>1.00</u>
<u>1.77</u>	<u>2.27</u>	<u>2.24</u>	Non-Certificated Subtotal	<u>2.24</u>	-	<u>1.00</u>
<u><u>4.67</u></u>	<u><u>4.77</u></u>	<u><u>7.54</u></u>	Total	<u><u>6.54</u></u>	<u><u>2.60</u></u>	<u><u>4.75</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ 228,710	\$ 233,033	\$ 157,664	3100 Certificated Salaries	\$ 114,234	\$ 117,234	\$ 418,712	301,478	257
108,817	131,171	59,428	3200 Non-Certificated Salaries	54,079	43,913	45,479	1,566	4
136,187	155,421	80,497	3500 Employee Benefits	69,858	66,935	248,335	181,400	271
<u>473,714</u>	<u>519,625</u>	<u>297,589</u>	Subtotal - Personnel Services	<u>238,171</u>	<u>228,082</u>	<u>712,526</u>	<u>484,444</u>	212
2,000	(550)	39,755	4100 Professional and Technical Services	15,000	15,000	-	(15,000)	(100)
27,109	33,215	6,850	4200 Staff Travel	18,000	18,000	-	(18,000)	(100)
-	394	-	4250 Student Travel	-	-	-	-	-
6,949	3,522	2,969	4300 Utility Services	4,000	4,000	31	(3,969)	(99)
31,324	34,243	171	4400 Other Purchased Services	2,250	2,250	-	(2,250)	(100)
103,242	44,502	98,938	4500 Supplies, Materials, and Media	20,800	20,152	53,666	33,514	166
39	3,039	1,132	4900 Other Expenses	3,500	3,500	-	(3,500)	(100)
<u>170,663</u>	<u>118,365</u>	<u>149,815</u>	Subtotal - Other	<u>63,550</u>	<u>62,902</u>	<u>53,697</u>	<u>(9,205)</u>	(15)
4,110	-	4,548	5100 Equipment	-	1,530	-	(1,530)	(100)
<u>\$ 648,487</u>	<u>\$ 637,990</u>	<u>\$ 451,952</u>	Location Totals	<u>\$ 301,721</u>	<u>\$ 292,514</u>	<u>\$ 766,223</u>	<u>\$ 473,709</u>	162

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
1.00	1.00	0.75	Director	0.75	0.75	1.00
-	-	-	Teacher (Includes Quest)	-	-	2.50
0.80	0.80	-	Specialist*	-	-	0.50
-	-	-	Special Ed Teacher**	-	-	-
<u>1.80</u>	<u>1.80</u>	<u>0.75</u>	Certificated Subtotal	<u>0.75</u>	<u>0.75</u>	<u>4.00</u>
-	-	-	Aide	-	-	-
1.80	2.30	0.70	Support	0.70	0.70	0.70
-	-	-	Custodian	-	0.06	0.06
<u>1.80</u>	<u>2.30</u>	<u>0.70</u>	Non-Certificated Subtotal	<u>0.70</u>	<u>0.76</u>	<u>0.76</u>
<u><u>3.60</u></u>	<u><u>4.10</u></u>	<u><u>1.45</u></u>	Total	<u><u>1.45</u></u>	<u><u>1.51</u></u>	<u><u>4.76</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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
120,298	179,638	268,249	3200 Non-Certificated Salaries	316,932	296,306	304,500	8,194	3
76,062	85,957	188,400	3500 Employee Benefits	250,773	193,726	252,792	59,066	30
<u>196,360</u>	<u>265,595</u>	<u>456,649</u>	Subtotal - Personnel Services	<u>567,705</u>	<u>490,032</u>	<u>557,292</u>	<u>67,260</u>	14
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
33,212	27,213	23,913	4200 Staff Travel	36,100	36,100	36,100	-	-
223	224	210	4300 Utility Services	806	806	810	4	0
696	766	1,385	4400 Other Purchased Services	2,200	4,000	2,200	(1,800)	(45)
16,307	23,960	32,818	4500 Supplies, Materials, and Media	24,000	40,276	24,000	(16,276)	(40)
571	5,215	375	4900 Other Expenses	6,500	6,500	6,500	-	-
<u>51,009</u>	<u>57,378</u>	<u>58,701</u>	Subtotal - Other	<u>69,606</u>	<u>87,682</u>	<u>69,610</u>	<u>(18,072)</u>	(21)
-	7,155	1,198	5100 Equipment	-	515	-	(515)	(100)
<u>\$ 247,369</u>	<u>\$ 330,128</u>	<u>\$ 516,548</u>	Function Totals	<u>\$ 637,311</u>	<u>\$ 578,229</u>	<u>\$ 626,902</u>	<u>\$ 48,673</u>	8

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
2.90	3.44	4.86	Nurse***	4.86	4.83	4.83
1.00	1.00	1.00	Support	1.00	1.00	1.00
3.90	4.44	5.86	Non-Certificated Subtotal	5.86	5.83	5.83
3.90	4.44	5.86	Total	5.86	5.83	5.83

* "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
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/05/21

Location: 88 Communications/Relations

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ -	\$ -	\$ 120,652	3200 Non-Certificated Salaries	\$ 116,569	\$ 116,569	\$ 119,495	2,926	3
-	-	59,890	3500 Employee Benefits	61,810	61,599	63,810	2,211	4
-	-	180,542	Subtotal - Personnel Services	178,379	178,168	183,305	5,137	3
-	-	4,726	4200 Staff Travel	8,000	8,000	8,000	-	-
-	-	2,846	4300 Utility Services	-	-	-	-	-
-	-	749	4400 Other Purchased Services	1,000	1,000	1,000	-	-
-	-	2,775	4500 Supplies, Materials, and Media	10,000	10,000	10,000	-	-
-	-	2,444	4900 Other Expenses	3,500	3,500	3,500	-	-
-	-	13,540	Subtotal - Other	22,500	22,500	22,500	-	-
-	-	1,090	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ 195,172	Function Totals	\$ 200,879	\$ 200,668	\$ 205,805	\$ 5,137	3

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
2021- 2022 Budget**

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

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	1.00	Non-Certificated Subtotal	1.00	1.00	1.00
-	-	1.00	Total	1.00	1.00	1.00

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	Original 2020-21 Budget	Current 2020-21 Budget	2021-22 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 306,300	\$ 300,399	\$ 253,208	\$ (47,191)	(16)
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	39,388	113,219	32,563	(80,656)	(71)
-	-	-	Subtotal - Personnel Services	345,688	413,618	285,771	(127,847)	(31)
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ 345,688</u>	<u>\$ 413,618</u>	<u>\$ 285,771</u>	<u>\$ (127,847)</u>	(31)
<u>\$ 139,502,630</u>	<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	Fund Totals	<u>\$ 145,116,060</u>	<u>\$ 146,585,310</u>	<u>\$ 134,081,112</u>	<u>\$ (12,504,198)</u>	(9)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021- 2022 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 04/05/21

2017-18 Actual	2018-19 Actual	2019-20 Actual	Account Description	2020-21 Budget	Current 2020-21 Budget	2021-22 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
1.50	4.50	3.00	Teacher (Includes Quest)	5.00	1.80	4.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.50</u>	<u>4.50</u>	<u>3.00</u>	Certificated Subtotal	<u>5.00</u>	<u>1.80</u>	<u>4.00</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>1.50</u>	<u>4.50</u>	<u>3.00</u>	Total	<u>5.00</u>	<u>1.80</u>	<u>4.00</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.

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*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses

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SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget
Food Service

2017-18 Actual	2018-19 Actual	2019-20 Actual	Object Code	Account Description	2020-21 Budget	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected
<u>Revenue</u>									
\$ 659,306	\$ 679,755	\$ 562,845	0020	Type A Lunch-Student	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000
1,815	621	-	0040	Other Local Revenue	-	-	-	-	-
2,266,691	2,292,763	2,335,726	0150	Intergovernmental Federal	2,404,904	2,453,002	2,502,062	2,552,103	2,603,145
169,083	186,737	161,616	0162	USDA	150,000	150,000	150,000	150,000	150,000
<u>3,096,895</u>	<u>3,159,876</u>	<u>3,060,187</u>		Total Revenue	<u>3,229,904</u>	<u>3,278,002</u>	<u>3,327,062</u>	<u>3,377,103</u>	<u>3,428,145</u>
<u>Other Financing Sources</u>									
850,000	750,000	864,420	0250	Transfer From Other Funds	750,000	765,000	780,300	795,906	811,824
<u>3,946,895</u>	<u>3,909,876</u>	<u>3,924,607</u>		Total Revenue & Other Financing Sources	<u>3,979,904</u>	<u>4,043,002</u>	<u>4,107,362</u>	<u>4,173,009</u>	<u>4,239,969</u>
<u>Expenditure</u>									
1,396,499	1,362,355	1,380,691	3200	Non-Certificated Salaries	1,501,180	1,531,204	1,561,828	1,593,065	1,624,926
1,040,476	1,005,909	961,244	3500	Employee Benefits	1,036,960	1,057,699	1,078,853	1,100,430	1,122,439
<u>2,436,975</u>	<u>2,368,264</u>	<u>2,341,935</u>		Subtotal - Personnel Services	<u>2,538,140</u>	<u>2,588,903</u>	<u>2,640,681</u>	<u>2,693,495</u>	<u>2,747,365</u>
4,795	4,680	4,262	4200	Staff Travel	6,500	6,500	6,500	6,500	6,500
1,636	1,753	1,702	4300	Utility Services	2,600	2,600	2,600	2,600	2,600
21,169	21,527	35,429	4400	Other Purchased Services	31,700	31,700	31,700	31,700	31,700
1,314,620	1,193,173	1,525,864	4500	Supplies, Materials, and Media	1,398,064	1,398,064	1,426,025	1,454,546	1,483,637
1,579	4,826	1,074	4900	Other Expenses	2,900	2,900	2,900	2,900	2,900
<u>1,343,799</u>	<u>1,225,959</u>	<u>1,568,331</u>		Subtotal - Other	<u>1,441,764</u>	<u>1,441,764</u>	<u>1,469,725</u>	<u>1,498,246</u>	<u>1,527,337</u>
17,842	2,581	3,242	5100	Equipment	-	-	-	-	-
<u>3,798,616</u>	<u>3,596,804</u>	<u>3,913,508</u>		Fund Total	<u>3,979,904</u>	<u>4,030,667</u>	<u>4,110,406</u>	<u>4,191,740</u>	<u>4,274,701</u>
148,279	313,072	11,099		Excess (Deficiency) of Revenues over Expenditures	-	12,335	(3,044)	(18,731)	(34,732)
<u>633,895</u>	<u>782,174</u>	<u>1,095,246</u>		Fund Balance, Beginning of Year	<u>1,106,345</u>	<u>1,106,345</u>	<u>1,118,680</u>	<u>1,115,636</u>	<u>1,096,905</u>
<u>\$ 782,174</u>	<u>\$ 1,095,246</u>	<u>\$ 1,106,345</u>		Fund Balance, End of Year	<u>\$ 1,106,345</u>	<u>\$ 1,118,680</u>	<u>\$ 1,115,636</u>	<u>\$ 1,096,905</u>	<u>\$ 1,062,173</u>

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget
Student Transportation

2017-18 Actual	2018-19 Actual	2019-20 Actual	Object Code	Account Description	2020-21 Budget	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected
<u>Revenue</u>									
\$ 8,074,746	\$ 7,996,818	\$ 7,801,442	0050	State	7,848,393	7,944,438	8,033,406	8,070,813	8,070,813
<u>Other Financing Sources</u>									
-	-	-	0250	Transfer From Other Funds	-	-	-	-	-
8,074,746	7,996,818	7,801,442		Total Revenue & Other Financing Sources	7,848,393	7,944,438	8,033,406	8,070,813	8,070,813
<u>Expenditure</u>									
52,161	55,872	63,864	3200	Non-Certificated Salaries	69,507	70,897	72,315	73,761	75,236
39,140	37,405	41,280	3500	Employee Benefits	44,801	45,697	46,611	47,543	48,494
91,301	93,277	105,144		Subtotal - Personnel Service	114,308	116,594	118,926	121,304	123,730
540	2,503	1,480	4200	Staff Travel	5,250	5,355	5,462	5,571	5,683
3,870	1,969	7,553	4300	Utility Services	2,500	2,550	2,601	2,653	2,706
7,661,011	7,859,496	7,862,857	4400	Other Purchased Services	7,864,474	8,021,763	8,182,198	8,345,842	8,512,759
19,865	6,754	7,460	4500	Supplies, Materials, and Media	20,950	21,369	21,796	22,232	22,677
20	36	-	4900	Other Expenses	800	816	832	849	866
7,685,306	7,870,758	7,879,350		Subtotal - Other	7,893,974	8,051,853	8,212,890	8,377,148	8,544,691
-	909	601	5100	Equipment	-	-	-	-	-
7,776,607	7,964,944	7,985,095		Fund Total	8,008,282	8,168,447	8,331,816	8,498,452	8,668,421
298,139	31,874	(183,653)		Excess (Deficiency) of Revenues over Expenditures	(159,889)	(224,009)	(298,410)	(427,639)	(597,608)
1,035,240	1,333,379	1,365,253		Fund Balance, Beginning of Year	1,181,600	1,021,711	701,657	314,279	(150,767)
\$ 1,333,379	\$ 1,365,253	\$ 1,181,600		Fund Balance, End of Year	\$ 1,021,711	\$ 797,702	\$ 403,247	\$ (113,360)	\$ (748,375)

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

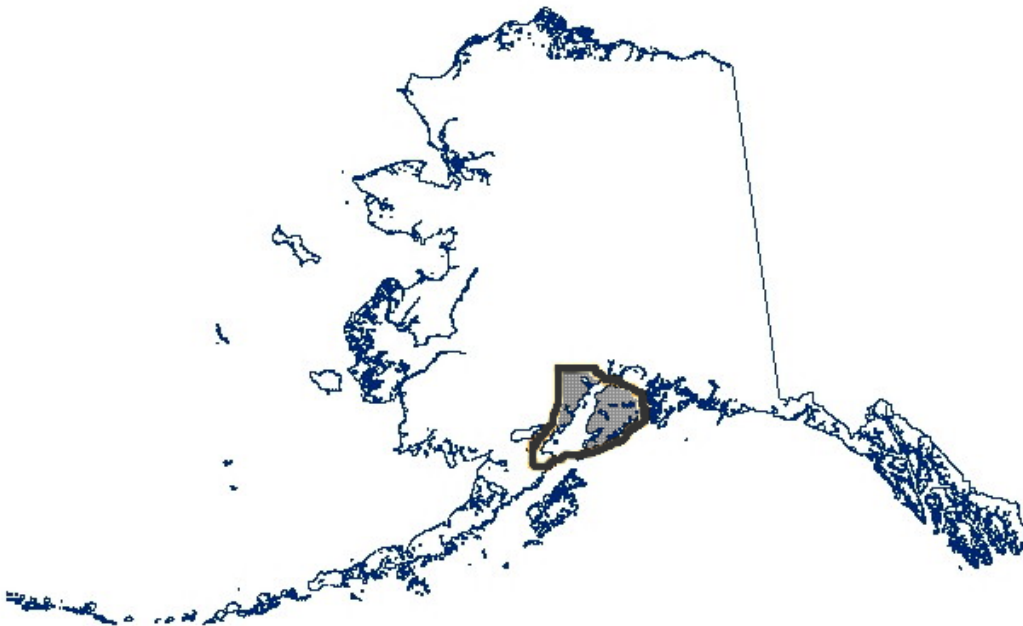
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2021 - 2022 Budget

Special Revenue Expenditures - Other
with Comparative Totals for Prior Years

2017-18 Actual	2018-19 Actual	2019-20 Actual	Fund	Fund Description	2020-21 Budget	Proposed 2021-22 Budget	Change
\$ -	\$ 10,000	\$ -	382	Alaska Child Trust	\$ -	\$ -	\$ -
-	-	-	385	Alaska Energy Authority	1,015,000	931,350	(83,650)
7,763	-	-	236	Alaska Mental Health Trust	-	-	-
3,150	1,673	1,740	235	Artists in Schools	1,558	-	(1,558)
-	-	-	273	Alaska Association of School Boards	-	-	-
6,116	6,115	6,115	240	Broadband Assistance Grant	15,353	17,700	2,347
				Coronavirus Aid, Recovery and Economic Security Act Eleme	2,295,953	-	(2,295,953)
				Coronavirus Aid, Recovery and Economic Security Act - Kenai	1,764,283	-	(1,764,283)
215,369	277,351	223,039	265	Carl Perkins	308,892	310,150	1,258
9,642	71,736	53,373	372	Community Theater	38,793	35,000	(3,793)
118,264	356,645	146,972	371	Corporate Grants	242,509	-	(242,509)
-	-	10,853	270	COVID-19, Contact Tracing	287,800	200,000	(87,800)
272,718	-	-	228	Digital Teaching	-	-	-
-	-	-		Department of Health and Social Services	1,324,982	-	(1,324,982)
-	-	3,059	378	Department of Labor	31,495	7,500	(23,995)
-	-	115,819	215	Early Learning	143,484	145,600	2,116
243,769	128,912	267,668	375	Equipment Replacement	3,456,219	75,000	(3,381,219)
122,759	145,344	143,300	255	Fresh Fruit and Vegetable Program	140,097	142,300	2,203
239	225	14,619	255	Nutritional Alaskan Foods	208,821	-	(208,821)
14,711	9,944	5,620	255	NSLP - Equipment	11,853	-	(11,853)
50,503	-	-	356	Gear Up Kenai Peninsula	-	-	-
48,289	50,388	45,989	263	Governor's Alternative Schools	51,500	52,350	850
16,018	2,740	-	275	Marine/Aquatic Education	-	-	-
20,043	20,000	20,000	300	McKinney/Vento Homeless	24,213	26,125	1,912
-	-	-		Mentor Project	-	-	-
19,568	14,555	15,749	281	Migrant Education	14,800	17,500	2,700
3,477,548	3,870,270	4,597,390	260	NCLB	6,346,321	6,425,000	78,679
3,834	-	-	377	Prince William Sound Council	-	-	-
288,339	293,776	60,162	290	Project Aware	-	-	-
38,835	8,286	-	237	Safe Children's Act	-	-	-
-	-	-	288	School Emergency Management	-	-	-
9,579	16,243	21,334	201	Staff Development Grants	1,468	1,770	302
4,719	-	-	387	Science, Technology, Engineering and Mathematics	-	-	-
-	-	7,500	238	Substance & Addiction	15,518	16,560	1,042
35,369	54,239	27,333	292	Suicide Awareness Pre & Postvention	27,000	28,955	1,955
-	-	60,159	291	Title I-D, Neglected and Delinquent	90,872	92,150	1,278
13,548	16,534	10,135	298	Title I-D, Delinquent	28,189	29,215	1,026
2,094,230	2,726,898	1,519,698	266	Title VI-B	4,063,922	4,064,364	442
481,868	444,817	399,754	350	Title VI, Indian Education	445,573	446,359	786
14,527	492	2,679	386	University of Alaska, Future Educators	3,561	4,700	1,139
-	13,628	33,473	272	Upward Bound	56,500	56,750	250
73,776	73,776	110,150	284	Youth in Detention	113,455	114,300	845
-	16,500	-	293	Youth Risk Behavior Survey	-	-	-
<u>\$ 7,705,093</u>	<u>\$ 8,631,087</u>	<u>\$ 7,923,682</u>			<u>\$ 22,569,984</u>	<u>\$ 13,240,698</u>	<u>\$ (9,329,286)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INFORMATIONAL SECTION

**INFORMATIONAL
SECTION**

Introduced by:	Mayor
Date:	05/04/21
Hearings:	05/18/21 & 06/01/21
Action:	Postponed as Amended to 06/01/21
Vote:	9 Yes, 0 No, 0 Absent
Date:	06/01/21
Action:	Enacted as Amended
Vote:	8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2021-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2022

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

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

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

SECTION 1. That \$87,787,886 is appropriated in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022 as follows:

General Government Operations	\$18,716,917
Transfer to School District for Operations and In-kind Services	48,000,000
Transfer to School Debt Service	3,660,125
Transfer to Special Revenue Funds:	
Solid Waste	12,704,857
Post-Secondary Education	851,747
911 Communications Fund	151,673
Eastern Peninsula Highway Emergency Service Area	215,067
Transfer to Capital Projects Funds:	
School Revenue	2,250,000
General Government	250,000
General Government – OEM – PILT	112,500
Nikiski Fire Service Area – PILT	175,000
Bear Creek Fire Service Area – PILT	175,000
Central Emergency Service Area – PILT	175,000
Western Emergency Service Area – PILT	175,000
Kachemak Emergency Service Area – PILT	175,000

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

A. Local Effort	\$36,537,314
B. Maintenance	8,029,231
C. School District Utilities	80,000
D. School District Insurance	3,131,278
E. School District Audit	97,132
F. Custodial Services	<u>125,045</u>
Total Local Contribution per AS 14.17.410	<u>\$48,000,000</u>

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

SECTION 4. That \$18,589 of the total General Fund operations appropriation of \$18,716,917 is appropriated from the General Fund River Center major repairs restricted fund balance for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 5. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Nikiski Fire Service Area	\$6,026,827
Bear Creek Fire Service Area	834,345
Western Emergency Service Area	2,521,702
Central Emergency Service Area	11,783,889
Central Peninsula Emergency Medical Service Area	7,455
Kachemak Emergency Service Area	1,613,602
Eastern Peninsula Highway Emergency Area	395,777
Seward Bear Creek Flood Service Area	444,265
911 Communications	3,548,465
Kenai Peninsula Borough Road Service Area	10,486,175
Engineer's Estimate Fund	12,300
North Peninsula Recreation Service Area	2,418,430
Seldovia Recreational Service Area	65,369
Post-Secondary Education	851,747
Land Trust	1,353,742
Nikiski Senior Service Area	400,219
Solid Waste	13,629,341
Central Kenai Peninsula Hospital Service Area	9,817,970
South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601)	2,219,369
South Kenai Peninsula Hospital Service Area (Operations Fund 602)	1,979,988

SECTION 6. That \$3,660,125 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 7. That \$571,063 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 8. That \$95,320 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 9. That \$9,473,351 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 10. That \$2,219,369 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 11. That \$1,063,750 is appropriated in the Solid Waste Service Area Debt Service Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 12. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

School Revenue	\$2,250,000
General Government	485,000
Solid Waste	4,710,000
Service Areas:	
Nikiski Fire	675,000
Bear Creek Fire	192,500
Western Emergency Service Area	661,000
Central Emergency Services	1,662,500
Kachemak Emergency Service Area	260,000
North Peninsula Recreation	397,000
Road Service Area	2,961,000
South Kenai Peninsula Hospital	2,494,965

SECTION 13. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are as follows:

Insurance and Litigation	\$4,562,066
Health Insurance Reserve	8,761,484
Equipment Replacement	624,479

SECTION 14. That the FY2022 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 4, 2021, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 15. That funds reserved for outstanding encumbrances as of June 30, 2021 are reappropriated for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SECTION 16. That the Salary Range Schedule for Appendix A Personnel presented in the budget document is approved.

SECTION 17. That the fee schedule presented in the budget document is approved.


SECTION 18. That this ordinance takes effect at 12:01 a.m. on July 1, 2021.

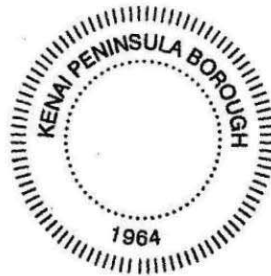
ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 1ST DAY OF JUNE, 2021.



Brent Hibbert, Assembly President

ATTEST:



Jonni Blankenship, MMC, Borough Clerk

05/18/21 Motion to Postpone as amended to 06/01/21:

Yes: Bjorkman, Carpenter, Chesley, Cox, Derkevorkian, Dunne, Elam, Johnson, Hibbert

No: None

Absent: None

06/01/21 Motion to Enact as Amended:

Yes: Bjorkman, Carpenter, Cox, Derkevorkian, Dunne, Elam, Johnson, Hibbert

No: None

Absent: Chesley

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

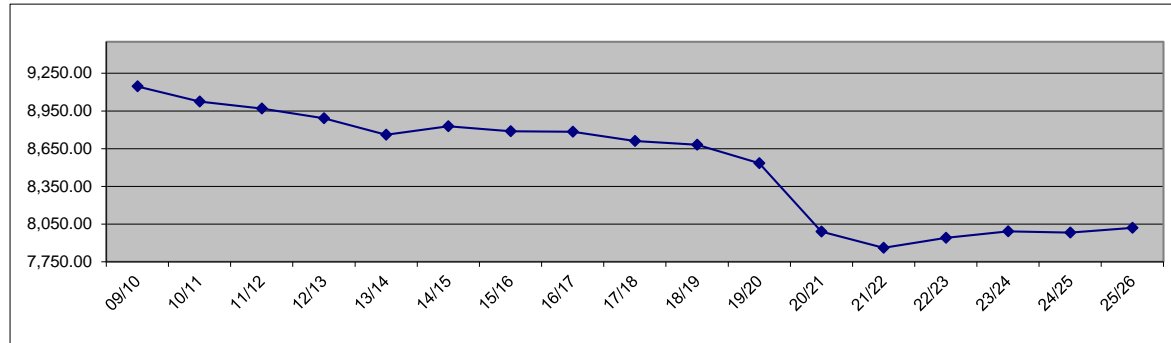
**2021-2022 Budget
FY10 - FY21 Enrollment History and FY22-FY26 Enrollment Projections**

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

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

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

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
09/10	5.96	690.87	641.10	670.51	653.08	640.06	697.06	683.36	725.96	685.30	820.06	808.14	726.36	696.85	9,144.67	-1.20%
10/11	6.90	681.79	665.85	656.65	666.70	657.40	629.65	706.24	696.60	727.03	695.31	723.72	746.94	764.28	9,025.06	-1.31%
11/12	27.57	663.65	653.35	664.45	658.70	655.60	672.35	634.32	708.19	693.46	726.80	685.81	703.10	822.22	8,969.57	-0.61%
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8,892.06	-0.86%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8,760.52	-1.48%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8,827.87	0.77%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8,787.60	-0.46%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8,784.83	-0.03%
17/18	35.35	688.50	656.85	670.20	688.90	691.95	692.58	698.50	648.00	662.25	663.75	657.45	646.55	610.90	8,711.73	-0.83%
18/19	28.35	635.63	689.31	642.40	691.80	705.80	677.25	700.81	674.69	641.22	643.60	666.65	653.13	629.64	8,680.28	-0.36%
19/20	29.26	632.45	614.10	672.60	640.50	677.90	712.65	667.45	680.40	668.30	630.10	626.55	658.20	624.58	8,535.04	-1.67%
20/21	189	583.00	554.00	548.00	595.00	571.00	612.00	665.00	594.00	644.00	656.00	589.00	579.00	611.00	7,990.00	-6.39%
21/22	0	639.00	599.00	557.00	590.00	593.00	584.00	615.00	653.00	581.00	600.00	633.00	593.00	624.00	7,861.00	-1.61%
22/23	0	622.00	641.00	598.00	557.00	594.00	590.00	583.00	629.00	653.00	600.00	603.00	652.00	619.00	7,941.00	1.02%
23/24	0	608.00	624.00	640.00	598.00	561.00	591.00	589.00	597.00	629.00	652.00	603.00	622.00	678.00	7,992.00	0.64%
24/25	0	626.00	610.00	623.00	640.00	602.00	558.00	590.00	603.00	597.00	609.00	655.00	622.00	648.00	7,983.00	-0.11%
25/26	0	622.00	628.00	609.00	623.00	644.00	599.00	557.00	604.00	603.00	597.00	612.00	674.00	648.00	8,020.00	0.46%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021-2022 Budget
OASIS Enrollment History by School

	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
Aurora Borealis Charter	182.00	182.60	193.30	188.14	193.05	187.25	181.80	193.70	197.00	193.70	183.00	173.45
Chapman	91.20	89.21	100.83	98.05	109.40	101.75	102.40	114.00	130.64	122.94	129.05	119.15
Connections	958.80	887.93	820.84	836.44	749.11	694.95	726.05	754.06	724.84	770.47	818.49	1,743.48
Cooper Landing	6.25	10.00	10.00	11.55	17.00	18.70	14.65	18.00	15.00	13.90	13.00	11.00
Fireweed Academy Charter	75.45	115.55	130.05	109.50	108.50	102.50	91.50	105.00	123.05	114.50	127.05	86.38
Homer Flex	35.45	26.95	35.10	28.30	34.00	31.60	36.05	37.60	29.80	37.85	27.80	25.85
Homer High	397.60	384.93	408.05	406.62	389.21	391.83	369.19	381.29	396.09	392.47	378.30	352.81
Homer Middle	208.50	221.05	192.45	183.75	189.55	197.44	189.15	194.91	188.85	196.50	177.45	137.44
Hope	15.50	13.00	12.00	16.80	17.25	22.00	16.00	17.00	17.00	17.00	16.00	26.40
Kachemak Selo	82.70	84.40	75.00	64.00	63.00	57.75	49.00	48.00	46.31	43.00	37.45	30.20
Kaleidoscope Charter	247.95	246.00	248.60	253.05	252.20	253.10	255.25	253.85	259.80	258.90	260.15	214.85
K-Beach	434.55	426.50	404.40	373.90	384.75	385.23	418.53	407.88	390.40	411.48	442.25	282.70
Kenai Alternative	81.20	95.01	80.43	78.23	79.18	70.90	73.25	70.75	69.43	63.10	56.15	31.95
Kenai Central	532.75	513.05	525.85	522.25	531.53	490.59	505.39	457.91	457.60	467.75	442.75	367.49
Kenai Middle	360.75	370.85	361.73	374.28	351.45	381.25	378.50	375.44	346.27	365.38	373.45	340.74
Marathon	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
McNeil Canyon	136.43	121.45	126.00	137.35	131.00	120.00	116.00	124.75	123.00	117.00	121.01	96.00
Moose Pass	15.75	15.85	18.00	17.00	16.10	13.75	10.00	11.00	13.95	17.00	20.75	18.00
Mountain View	434.20	440.90	435.30	453.90	423.74	427.25	430.90	418.57	465.82	468.98	422.46	282.13
Nanwalek	70.85	79.75	78.25	80.13	78.80	77.30	77.10	82.75	77.20	75.45	78.28	72.40
Nikiski Middle/Senior	362.95	383.45	396.78	388.76	400.95	407.26	368.84	373.64	362.85	362.23	340.20	259.10
Nikiski North Star	379.50	390.54	347.51	340.20	343.80	348.50	350.60	361.25	348.80	316.45	319.58	180.45
Nikolaevsk	72.50	70.75	70.50	71.00	72.10	64.00	66.00	65.50	77.85	78.50	48.75	21.00
Ninilchik	169.87	185.30	164.65	143.59	139.30	155.90	139.60	123.00	100.50	108.05	112.30	81.90
Paul Banks	222.12	175.59	162.95	173.31	165.05	183.43	184.50	197.67	188.40	204.74	179.05	139.55
Port Graham	15.00	20.00	21.40	19.00	20.00	27.00	26.60	36.50	33.00	37.15	33.95	30.60
Razdolna	38.00	63.00	64.50	77.50	77.00	83.48	81.73	86.72	90.75	94.75	83.88	83.85
Redoubt	373.85	375.38	371.06	390.35	373.50	400.65	351.75	349.40	339.15	321.85	348.30	228.75
River City Academy	54.80	65.25	71.45	75.55	71.45	88.45	73.65	80.85	82.85	69.95	85.10	102.85
Seward High	181.00	166.00	177.31	182.65	175.75	185.35	177.30	188.95	181.85	159.64	158.88	142.75
Seward Middle	91.15	93.80	79.52	82.25	82.05	125.95	144.50	125.65	118.84	122.04	145.01	110.85
Skyview High	394.14	339.50	369.65	332.29	268.66	-	-	-	-	-	-	-
Skyview Middle	-	-	-	-	-	389.88	419.99	413.40	403.05	410.36	408.41	293.61
Soldotna Elem	248.17	247.73	270.60	260.10	264.21	290.45	308.51	301.89	297.94	273.47	262.68	182.26
Soldotna High	551.55	525.95	504.90	487.13	539.90	583.60	571.58	554.22	560.10	544.74	717.78	546.99
Soldotna Middle	421.20	374.81	401.85	411.25	372.04	-	-	-	-	-	-	-
Soldotna Montessori Charter	159.45	161.05	166.25	166.05	166.50	155.28	162.00	164.82	167.00	164.90	164.00	156.00
Soldotna Prep	-	-	-	-	-	203.15	190.35	198.60	195.47	187.88	-	-
Spring Creek	55.00	55.00	55.00	-	-	-	-	-	-	-	-	-
Sterling	134.81	154.50	162.22	175.98	199.50	239.05	227.75	217.94	210.80	197.30	181.55	128.28
Susan B English	46.00	49.20	43.50	40.75	48.00	40.50	45.65	32.00	34.47	31.54	32.00	45.00
Tebughna	30.00	34.50	38.65	39.25	35.70	31.50	39.00	29.00	28.25	30.40	21.00	23.15
Tustumena	151.50	149.80	159.00	154.83	167.69	168.55	174.81	170.90	177.02	181.10	145.15	102.35
Voznesenka	99.50	96.45	102.45	98.78	103.75	111.10	104.25	99.80	97.00	101.00	111.00	105.40
West Homer Elem	236.13	241.70	222.20	230.25	232.25	230.25	242.60	253.86	255.20	245.95	239.30	169.80
William H. Seward Elem	278.60	270.83	279.49	308.00	312.55	279.45	285.33	282.81	278.54	278.92	262.35	199.00
	9,144.67	9,025.06	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83	8,711.73	8,680.28	8,535.04	7,755.91

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2021-2022 General Fund Budget
Revenue and Expenditures**

Actual					
	Assessed Value	Budgeted Expenditures	OASIS K-12 Foundation AADM	Actual Expenditures	Per Student
FY11	\$6,393,531,000	\$132,411,442	9,025.06	\$124,940,921	\$13,844
FY12	\$6,633,241,000	\$138,363,092	8,969.57	\$138,995,990	\$15,496
FY13	\$6,716,010,000	\$147,251,320	8,892.06	\$145,234,534	\$16,333
FY14	\$6,960,196,000	\$151,275,395	8,760.52	\$149,334,044	\$17,046
FY15	\$6,937,316,000	\$272,185,181	8,827.87	\$272,731,469	\$30,894
FY16	\$7,278,398,000	\$142,164,804	8,787.60	\$142,197,864	\$16,178
FY17	\$7,815,709,000	\$143,019,559	8,784.83	\$141,065,303	\$16,280
FY18	\$8,140,448,000	\$140,638,636	8,711.73	\$139,502,630	\$16,144
FY19	\$8,190,029,000	\$143,306,553	8,680.28	\$140,221,259	\$16,509
FY20	\$8,433,676,000	\$145,362,469	8,535.05	\$146,896,115	\$17,031

Budgeted					
	Assessed Value	Budgeted Expenditures	Projected K-12 Foundation ADM	Actual Expenditures	Per Student
FY21	*	\$145,535,841	8,573		\$16,976.07
FY22	*	\$134,081,112	7,861		\$17,056

Actual										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY11	\$33,193,773	\$9,394,362	\$1,114,974	\$43,703,109	34.33%	\$83,001,993	65.20%	\$593,496	0.47%	\$127,298,598
FY12	\$33,666,882	\$9,584,253	\$1,031,788	\$44,282,923	32.56%	\$91,374,686	67.19%	\$343,617	0.25%	\$136,001,226
FY13	\$33,806,586	\$9,193,414	\$847,163	\$43,847,163	30.35%	\$100,482,008	69.54%	\$164,384	0.11%	\$144,493,555
FY14	\$34,170,106	\$9,329,894	\$1,823,929	\$45,323,929	30.60%	\$102,583,231	69.26%	\$200,451	0.14%	\$148,107,611
FY15	\$34,330,654	\$9,682,871	\$1,014,030	\$45,027,555	16.58%	\$226,345,214	83.34%	\$211,375	0.08%	\$271,584,144
FY16	\$37,908,561	\$10,329,871	\$1,851,197	\$50,089,629	35.57%	\$90,440,989	64.23%	\$287,646	0.20%	\$140,818,264
FY17	\$37,583,417	\$10,655,015	\$1,180,000	\$49,418,432	35.32%	\$90,233,541	64.50%	\$250,781	0.18%	\$139,902,754
FY18	\$38,883,797	\$10,854,635	\$1,108,627	\$50,847,059	36.54%	\$88,001,771	63.24%	\$298,727	0.21%	\$139,147,557
FY19	\$38,883,797	\$10,854,635	\$1,936,096	\$51,674,528	36.30%	\$90,493,098	63.56%	\$195,558	0.14%	\$142,363,184
FY20	\$41,440,829	\$11,048,424	\$2,081,347	\$54,570,600	37.22%	\$91,901,060	62.68%	\$146,948	0.10%	\$146,618,608

Budgeted										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY21	\$36,526,177	\$11,362,732	\$1,180,000	\$49,068,909	35.49%	\$89,208,898	64.51%	\$0	0.00%	\$138,277,807
FY22	\$36,637,268	\$11,362,732	\$1,180,000	\$49,180,000	37.43%	\$82,223,890	62.57%	\$0	0.00%	\$131,403,890

* This information was not available at time of publication.

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

Loc	Description	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	Budget	
												FY21	FY22
65	Aurora Borealis	1,945,308	2,137,878	2,140,269	2,208,526	2,548,408	2,497,700	2,697,894	2,751,662	2,760,515	2,595,813	2,830,873	2,453,832
31	Chapman	1,054,033	1,151,431	1,506,660	1,284,987	1,441,193	1,518,718	1,387,364	1,505,294	1,591,654	1,630,082	1,689,336	1,871,001
80	Connections Program	3,049,107	2,773,834	2,901,739	2,991,504	2,766,909	2,914,377	2,975,794	3,926,437	4,004,644	3,851,976	6,506,021	6,223,167
32	Cooper Landing	232,166	279,517	278,334	325,120	373,742	325,508	318,345	320,380	319,599	364,016	355,053	374,663
68	Fireweed Academy	1,096,444	1,367,437	1,223,982	970,649	1,425,042	1,446,656	1,530,941	1,706,156	1,620,024	1,850,963	1,979,062	1,758,361
66	Homer Flex	511,751	552,099	564,285	586,071	563,932	554,372	553,698	590,427	585,878	633,482	634,208	667,353
06	Homer High	4,502,541	4,861,769	5,097,878	5,282,573	5,283,420	5,264,533	5,150,098	5,518,283	5,402,527	5,057,818	5,207,864	4,968,558
13	Homer Middle	2,024,707	2,194,123	2,217,664	2,266,032	2,319,867	2,497,490	2,478,588	2,453,580	2,666,699	2,614,930	2,618,961	2,574,235
35	Hope	283,114	330,885	350,456	363,786	398,616	417,429	387,244	418,189	411,549	452,805	418,092	404,941
56	Kachemak Selo	901,003	949,605	938,067	904,910	1,019,928	857,905	828,907	861,184	867,786	921,310	776,622	755,936
63	Kaleidoscope Charter	2,470,419	2,523,533	2,627,044	2,777,780	3,290,076	3,460,549	3,540,179	3,441,118	3,422,739	3,531,575	3,743,077	3,500,131
48	K-Beach	3,817,787	3,713,565	3,685,669	3,506,731	3,747,666	4,071,099	4,210,750	4,135,203	4,144,168	4,434,869	4,610,692	3,732,043
67	Kenai Alternative	840,587	863,016	974,641	932,865	1,077,342	1,161,160	1,310,493	1,283,810	1,310,345	1,382,845	1,226,154	1,376,069
07	Kenai Central	5,272,046	5,514,406	5,692,464	5,744,653	5,836,797	5,858,188	5,775,776	5,693,111	5,532,230	5,585,468	5,576,577	5,315,631
11	Kenai Middle	3,361,639	3,750,000	3,757,566	3,887,602	3,838,852	3,994,365	4,206,643	4,084,203	3,876,051	4,285,643	4,663,776	4,239,289
15	Marathon	80,494	79,807	93,956	83,094	77,739	77,830	68,828	70,329	73,053	26,673	42,760	63,932
47	McNeil Canyon	1,449,174	1,428,673	1,506,253	1,505,386	1,626,787	1,471,674	1,428,619	1,425,014	1,349,041	1,413,555	1,390,400	1,429,407
37	Moose Pass	301,594	348,132	307,040	296,903	344,406	350,792	359,706	360,239	341,544	367,949	330,376	363,022
51	Mountain View	3,916,366	4,213,598	4,305,460	4,270,050	4,433,564	4,652,345	4,811,666	4,922,068	5,069,698	5,253,147	5,033,091	4,952,118
34	Nanwalek	930,803	1,102,720	1,041,805	1,093,426	1,330,118	1,410,452	1,365,661	1,402,096	1,508,590	1,375,514	1,332,486	1,442,324
10	Nikiski Jr/Sr	3,801,035	4,444,678	4,561,559	4,651,700	5,191,031	5,110,739	4,817,106	4,789,558	4,888,304	4,698,628	4,727,658	4,144,826
52	Nikiski North Star	3,240,240	3,236,710	3,302,659	3,418,935	3,447,578	3,589,739	3,678,994	3,633,311	3,542,134	3,701,512	3,203,013	2,743,432
38	Nikolaevsk	844,605	882,220	930,226	955,963	1,062,868	1,069,868	1,058,017	1,148,819	1,143,000	1,011,086	823,142	725,185
02	Ninilchik	1,824,578	1,868,011	1,971,291	2,078,957	2,031,755	2,196,051	2,072,810	1,872,853	1,870,250	1,914,971	1,800,725	1,458,100
33	Paul Banks	2,050,377	2,537,261	2,448,279	2,323,326	2,415,299	2,517,535	2,582,118	2,786,030	2,810,285	3,117,485	2,958,363	2,995,831
40	Port Graham	422,781	525,573	472,796	515,212	602,976	613,238	664,013	705,649	682,700	743,994	750,689	740,557
49	Razdolna	591,502	692,986	729,558	840,935	1,032,691	1,052,343	1,069,992	1,138,721	1,105,623	1,096,029	1,100,818	1,052,781
46	Redoubt	2,856,185	3,268,490	3,482,457	3,482,249	3,622,705	3,590,096	3,367,801	3,660,613	3,772,345	4,201,512	4,053,863	3,725,980
16	River City Academy	548,571	602,027	697,493	758,360	856,053	943,479	941,243	908,811	878,578	829,420	833,000	895,478
08	Seward High	2,407,217	2,382,852	2,383,939	2,497,543	2,520,442	2,592,469	2,555,211	2,597,800	2,700,865	2,165,271	2,370,392	1,860,461
14	Seward Middle	1,172,530	1,228,292	1,141,522	1,199,576	1,586,041	1,684,054	1,749,326	1,710,316	1,655,569	1,587,771	1,783,525	1,489,807
05	Skyview	3,794,236	3,810,942	3,805,476	3,575,852	-	-	-	-	-	-	-	-
12	Skyview Middle	3,707,162	3,858,631	4,455,297	4,473,332	5,123,327	5,437,258	5,228,810	5,124,940	4,986,275	5,123,356	4,880,083	4,404,737
43	Soldotna Elem	2,786,283	3,187,770	3,215,588	3,183,085	3,605,725	3,728,522	3,744,699	3,520,815	3,503,852	3,737,422	3,546,621	3,425,964
09	Soldotna High	5,493,099	5,890,212	5,684,367	6,205,943	7,059,469	7,109,632	7,049,438	6,876,637	6,922,699	8,019,081	7,990,837	7,302,382
64	Soldotna Montessori Charter	1,926,263	1,816,705	1,968,769	2,006,292	2,364,728	2,500,820	2,367,026	2,394,194	2,339,100	2,486,710	2,651,814	2,469,605
17	Soldotna Prep	-	-	-	-	2,282,763	2,255,693	2,710,218	2,646,246	2,517,742	-	-	-

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

Loc	Description	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	Budget		
												FY21	FY22	
04	Spring Creek	342,453	304,992	-	-	-	-	-	-	-	-	-	-	-
44	Sterling	1,657,716	1,877,715	1,935,238	2,180,121	2,301,777	2,570,853	2,413,798	2,459,465	2,389,599	2,321,508	2,286,278	2,084,885	
03	Susan B English	966,484	996,791	1,015,899	1,058,476	1,128,469	1,016,984	889,398	913,094	968,444	836,097	908,087	939,267	
01	Tebughna	535,388	616,632	699,178	607,332	669,678	659,507	756,292	791,282	762,457	689,911	733,036	656,356	
45	Tustumena	1,648,320	1,843,029	1,913,347	1,925,020	2,100,168	2,188,582	2,286,983	2,143,582	2,054,713	1,978,198	1,937,582	1,739,958	
53	Voznesenka	1,258,320	1,256,071	1,243,709	1,325,714	1,531,426	1,607,538	1,626,590	1,540,391	1,481,081	1,427,424	1,658,961	1,851,798	
50	West Homer	2,436,502	2,649,978	2,756,651	3,145,196	3,203,395	3,315,458	3,228,712	3,009,016	3,243,399	3,278,201	3,225,579	3,138,172	
42	William H. Seward Elem	2,702,826	2,773,896	2,884,177	3,076,601	2,964,149	2,856,294	3,065,897	2,902,921	2,918,112	2,825,113	2,795,780	2,736,659	
70	Board of Education	284,179	280,193	314,699	328,675	348,736	424,055	365,722	396,110	432,012	475,979	322,385	381,781	
71	Superintendent	370,800	421,411	383,923	496,753	474,794	451,272	480,683	479,638	492,244	386,383	388,520	391,876	
72	Asst Supt Admin Services	1,549,669	1,640,351	1,640,573	1,015,732	1,157,437	1,341,552	1,299,273	1,526,972	1,547,367	1,738,725	1,675,419	-	
73	Asst Supt Instruction	364,918	610,267	585,243	466,486	333,280	490,532	457,165	501,150	552,527	239,066	551,805	520,624	
74	Fiscal Services	663,102	747,548	850,236	838,165	985,470	1,022,534	962,294	865,818	882,104	987,048	864,998	1,130,316	
75	Planning and Operations	316,448	1,748,860	373,052	1,784,744	503,595	352,891	221,035	203,411	265,039	285,876	303,516	574,790	
76	Purchasing/Warehouse	699,633	776,937	669,903	809,949	808,269	854,666	848,902	836,345	743,695	823,429	754,901	804,890	
77	Human Resources	880,333	952,156	979,740	953,247	981,236	1,008,385	1,035,537	946,228	976,203	1,051,504	1,334,548	1,377,407	
78	Information Services	2,061,133	2,202,107	2,094,472	1,934,668	2,257,613	2,447,376	2,138,581	2,272,837	2,268,511	2,550,856	2,548,968	2,582,251	
79	E-Rate Program	916,085	846,380	1,048,952	1,185,646	1,006,888	898,352	933,835	892,905	644,392	1,159,246	881,511	594,299	
81	Special Services	3,224,808	3,952,667	4,315,754	3,689,418	4,312,172	4,009,131	3,922,435	3,987,894	4,220,804	3,963,309	4,121,899	3,997,607	
82	Schools and Compliance	-	-	-	-	-	-	-	-	-	269,668	415,771	-	
83	DW - General	23,508,823	28,376,401	32,091,516	34,552,244	152,980,923	19,507,385	18,982,923	17,565,111	18,208,271	20,773,250	21,130,192	16,960,048	
84	Curriculum	2,034,636	1,225,389	1,489,767	1,654,976	1,236,081	1,242,142	1,366,179	1,364,700	1,391,516	896,625	1,397,810	916,421	
85	Secondary Ed/Pupil Activity	-	1,426,083	2,013,728	1,501,533	1,442,429	1,548,375	1,395,618	623,811	632,995	926,688	422,711	915,867	
86	Elementary Ed	-	881,487	1,230,385	1,106,696	1,241,675	1,362,471	1,110,492	648,487	637,990	451,952	292,514	766,223	
87	DW - Health Services	229,715	219,261	241,884	246,744	211,954	226,851	232,943	247,369	330,128	516,548	578,229	626,902	
88	Community Education	-	-	-	-	-	-	-	-	-	195,172	200,668	205,805	
92	Grants Administration	780,883	-	-	-	-	-	-	-	-	-	-	-	
96	Unallocated	-	-	-	-	-	-	-	-	-	-	413,618	285,771	
		<u>\$ 124,940,921</u>	<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,864</u>	<u>\$ 141,065,303</u>	<u>\$ 139,502,633</u>	<u>\$ 140,221,258</u>	<u>\$ 143,112,457</u>	<u>\$ 146,585,310</u>	<u>\$ 134,081,112</u>	

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

Object	Description	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	Budget	
												FY21	FY22
3110	Superintendent	\$ 132,125	\$ 140,328	\$ 155,000	\$ 160,000	\$ 169,069	\$ 140,750	\$ 145,725	\$ 155,000	\$ 169,900	\$ 179,696	\$ 183,290	\$ 183,290
3120	Asst Superintendent - Certificated	110,853	113,070	123,782	127,500	55,447	132,500	138,040	142,354	144,489	722	147,386	150,345
3130	Principal/Assistant Principal	3,830,264	3,727,861	3,982,456	3,896,288	4,088,300	4,069,804	3,956,837	4,150,922	4,081,543	4,210,507	4,153,633	3,813,601
3140	Director/Coordinator - Certificated	831,330	1,000,960	993,587	951,986	940,130	914,021	812,462	830,225	841,370	1,057,984	855,315	756,053
3150	Teachers	36,445,853	37,496,289	38,504,533	39,302,844	39,986,682	39,903,220	39,485,403	39,817,146	39,720,796	38,676,699	40,124,814	34,671,899
3161	Extra Duty Compensation	634,214	599,864	610,591	628,609	583,666	544,698	607,073	630,511	627,557	458,049	687,677	687,677
3162	Emolument	76,779	126,491	119,481	148,502	75,901	115,191	93,569	126,617	170,479	94,078	52,397	33,347
3163	Prep Time	250	775	1,300	1,250	1,100	1,850	4,750	1,575	3,350	4,725	-	-
3171	Certificated Substitutes - w/certificate	386,386	439,211	442,437	426,514	560,412	467,231	447,454	462,500	404,282	266,705	512,459	500,045
3172	Temporary Salaries - Certificated	105,509	115,077	112,640	119,964	85,375	71,953	149,127	65,747	74,045	55,941	28,900	2,500
3173	Long Term Substitute - Certificated	425,518	357,822	335,205	366,308	288,384	401,716	386,917	349,936	395,909	414,567	177,820	175,000
3180	Specialists - Certificated	3,545,999	3,706,927	3,815,010	3,780,297	3,750,343	3,579,871	3,394,229	3,632,070	3,670,718	3,818,563	3,759,257	3,830,594
3190	Leave Payoff - Certificated	224,383	226,759	305,567	228,391	270,027	227,795	214,204	209,002	246,973	349,796	236,950	233,450
3191	R Factor - Certificated	-	-	-	-	-	-	-	-	-	-	-	-
3211	Asst Superintendent - Support	116,668	121,401	126,527	127,500	134,250	136,750	146,354	148,489	150,656	157,056	152,589	-
3212	Director/Coordinator - Support	220,732	225,147	348,934	452,026	471,666	535,489	441,582	411,926	426,568	473,217	490,591	502,906
3220	Specialists - Nurses	996,485	1,031,009	1,142,004	1,166,772	1,129,173	1,224,503	1,309,387	1,176,246	1,165,636	1,183,574	1,209,390	1,320,341
3230	Tutors/Aides	3,628,178	4,669,061	5,154,030	4,935,228	5,536,988	5,772,405	5,739,489	5,799,911	5,929,404	5,803,008	5,826,321	5,669,434
3240	Support Staff	5,258,050	5,547,482	5,676,657	5,869,672	6,130,327	6,215,334	6,014,521	6,023,707	5,874,338	6,024,428	6,109,676	5,711,396
3250	Maintenance/Custodians	2,753,650	2,872,308	2,889,943	3,012,479	3,087,371	3,184,853	3,232,619	2,938,482	2,871,785	2,824,219	2,978,183	2,958,522
3272	Activity Bus Drivers	13,681	8,580	6,657	5,527	6,146	3,649	2,374	4,817	2,378	3,431	-	-
3291	Substitutes - Non-Certificated	293,090	311,733	316,358	312,072	337,460	357,000	312,643	301,582	270,123	179,584	378,054	366,548
3292	Extra Duty Compensation - Support	418,661	399,728	383,161	410,805	372,854	436,111	482,136	418,132	420,626	356,076	342,043	342,043
3293	Long Term Substitutes - Support	10,468	20,487	28,959	33,207	26,600	29,609	81,983	23,116	46,013	21,801	5,000	5,000
3294	Temporary Salaries - Support	239,066	253,823	266,898	239,449	209,806	166,284	187,763	311,701	395,778	329,892	137,980	127,003
3295	Overtime	54,993	70,227	59,638	69,850	74,625	62,785	101,508	126,737	93,870	92,194	40,308	40,180
3296	Certificated Substitutes - w/o certificate	366,489	394,903	430,186	453,035	469,077	504,021	522,094	493,392	526,554	338,496	283,259	257,008
3300	Leave Payoff - Support	333,801	204,311	307,165	324,374	208,265	211,455	201,338	217,976	210,964	305,563	50,000	50,000
3511	Health Insurance	13,486,191	14,775,278	16,127,857	17,225,219	18,986,686	22,434,336	22,930,067	21,952,489	21,952,377	22,617,317	23,490,754	22,201,983
3512	Life Insurance	98,041	102,565	104,420	107,546	114,000	113,312	112,036	114,061	108,559	95,610	99,155	91,572
3520	Unemployment Insurance	151,544	147,041	129,478	107,248	75,181	49,408	56,298	57,698	40,252	66,142	98,970	91,572
3541	FICA Medicare	571,501	598,472	635,581	656,256	666,211	669,382	666,792	673,791	668,885	664,527	720,101	638,246
3542	FICA Contribution	1,086,196	1,178,348	1,297,912	1,314,793	1,363,939	1,436,073	1,397,794	1,353,236	1,340,693	1,327,262	1,427,896	1,373,163
3550	TRS Retirement	5,683,133	5,858,595	6,024,238	6,113,673	6,203,227	6,187,965	6,111,975	6,177,928	5,571,184	6,053,082	6,276,832	5,559,939
3559	TRS On-Behalf	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,603,279	7,664,800	8,421,856	9,174,109	8,973,675	9,300,952
3560	PERS Retirement	2,874,792	3,222,825	3,415,618	3,465,403	3,691,531	3,804,970	3,751,884	3,692,684	3,242,782	3,673,614	3,720,518	3,591,775
3569	PERS On-Behalf	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	1,035,089	737,438	1,360,827	1,561,023	1,652,681	1,532,029
3631	Workers' Comp	840,684	709,013	554,226	658,089	729,823	973,522	1,201,479	1,194,195	1,201,858	1,251,637	1,251,637	1,251,637

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

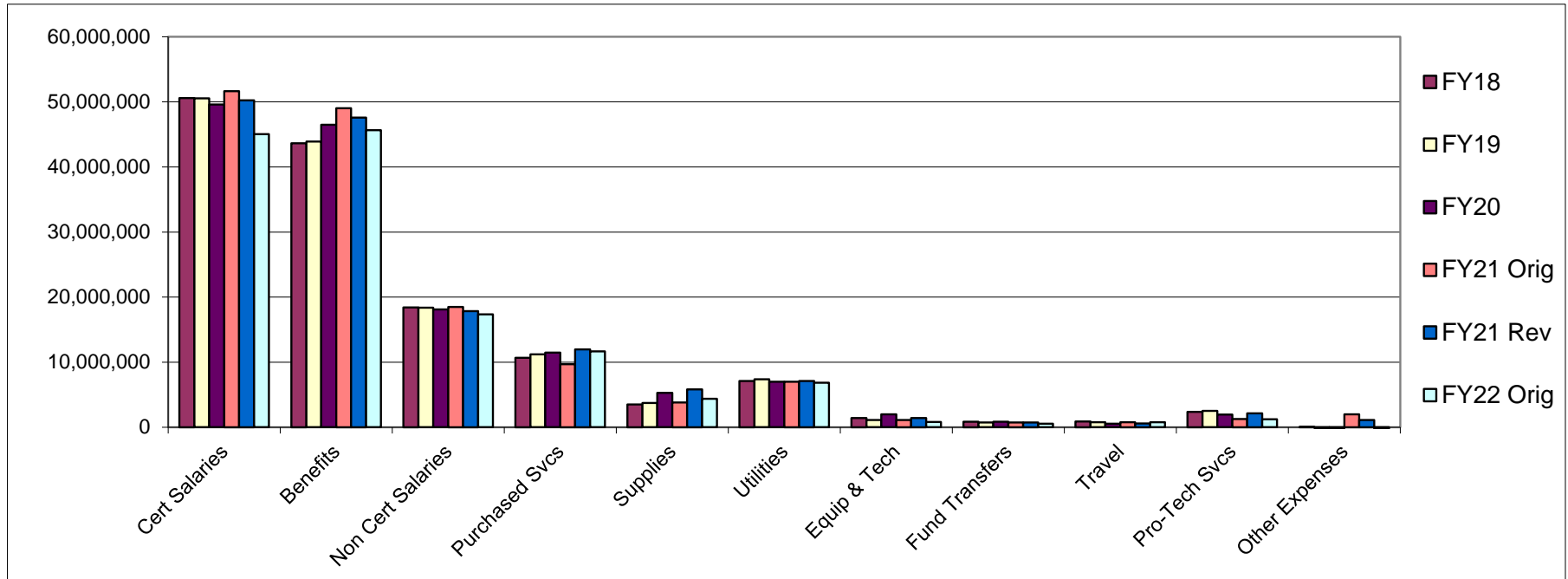
Object	Description	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	Budget	
												FY21	FY22
4100	Professional/Technical Svcs	872,228	896,738	1,003,902	1,028,845	1,036,513	1,041,480	2,038,130	2,236,080	2,300,192	1,688,129	1,505,009	1,022,894
4121	In-Kind Professional/Technical	50,636	55,884	48,560	58,070	66,366	62,561	58,384	63,743	88,527	95,790	97,132	97,132
4140	Professional/Technical Legal	47,409	39,498	85,890	88,479	107,734	179,450	95,547	69,203	129,208	175,181	100,000	100,000
4150	Professional/Technical Medical	586	16	185	1,228	3,098	3,005	2,125	2,735	2,875	2,015	3,900	3,900
4200	Travel	-	-	-	-	-	-	-	-	-	-	-	-
4201	* Travel - Meals	65,781	110,721	108,698	105,272	94,831	95,091	66,415	58,738	55,659	33,708	65,322	72,025
4202	* Travel - Mileage	220,241	244,165	263,097	274,684	255,295	221,748	183,621	193,963	195,128	157,764	208,557	219,739
4203	* Travel - Other	285,592	355,251	436,399	376,402	418,002	407,327	351,822	301,467	282,618	188,124	258,784	313,126
4250	Student Travel	326,404	379,589	319,705	340,237	362,877	300,956	277,931	318,567	244,349	166,043	152,104	155,050
4310	Water and Sewage	201,177	233,412	260,201	250,169	238,310	267,000	281,834	271,083	303,053	268,861	279,845	272,313
4320	Garbage	127,177	123,479	129,361	139,640	141,842	145,416	141,385	147,766	149,094	147,958	139,832	139,542
4331	Postage	58,293	57,366	60,547	46,915	50,227	47,793	37,186	39,139	36,188	39,622	40,226	40,850
4332	Telephone	687,352	785,727	798,834	858,096	970,421	1,088,629	1,043,075	895,170	1,043,912	1,035,581	1,044,979	957,325
4350	In-Kind Utilities	63,364	79,771	68,739	74,374	83,989	85,200	84,002	78,877	73,109	74,070	90,000	90,000
4360	Electricity	3,033,041	3,271,275	3,122,455	3,540,745	3,830,231	3,846,152	3,869,789	3,827,931	3,894,553	3,548,568	3,697,398	3,598,377
4370	Natural/Bottled Gas	1,123,333	1,124,124	1,130,894	1,057,618	1,295,830	1,115,105	1,370,516	1,432,540	1,360,728	1,434,931	1,321,488	1,330,260
4380	Fuel for Heating	1,373,638	1,454,751	1,263,047	838,553	497,416	325,127	361,010	426,895	499,065	430,928	428,009	425,209
4401	Freight Costs	11,736	21,789	50,096	14,213	20,044	17,884	12,444	22,246	20,580	9,670	11,919	10,850
4402	Purchased Services	908,834	1,879,394	620,895	507,459	474,108	431,976	365,856	548,676	359,393	303,076	947,600	609,120
4403	In-Kind Custodial Services	111,230	120,501	119,318	109,859	108,150	112,608	114,352	116,630	115,665	109,747	122,138	122,138
4404	In-Kind Maintenance	6,357,800	6,668,656	6,570,596	6,957,118	7,366,727	7,509,321	7,822,761	7,511,402	8,064,850	8,338,586	7,773,247	7,773,247
4408	Purchased Service - Copiers	116,870	116,950	119,355	120,207	132,484	132,429	101,253	102,215	105,958	100,025	79,814	68,001
4409	Purchased Service - Riso	-	-	-	-	-	-	-	-	-	-	-	-
4410	Rental - Buildings	499,325	520,148	508,586	524,152	564,217	533,733	550,403	537,821	537,852	545,754	524,000	527,765
4430	Repair & Maintenance Agreement	105,022	216,747	265,345	189,688	275,044	491,547	282,827	434,705	579,592	312,286	421,880	519,120
4450	Liability Insurance	1,878,434	1,858,912	1,330,028	1,112,803	1,130,399	1,341,090	1,341,090	1,419,726	1,419,726	1,718,541	2,028,578	2,028,578
4490	Student Accident Insurance	-	-	-	-	-	12,068	20,658	-	16,663	16,541	15,000	15,000
4501	Supplies	3,187,105	4,991,268	4,258,341	3,885,784	4,166,327	3,053,094	2,724,578	2,604,697	2,731,696	4,173,621	4,276,242	3,548,722
4502	Discretionary Materials	118,971	121,131	137,714	134,529	137,053	131,496	127,890	127,030	126,266	121,267	143,970	120,476
4503	Software	755,194	890,212	779,531	342,696	716,943	733,142	527,844	736,781	894,632	898,883	820,971	688,522
4560	Inventory Adjustment	(3,868)	21,108	12,010	8,767	(16,104)	17,060	16,558	27,123	(37,894)	62,732	-	-
4580	Gas and Oil	28,973	33,781	40,815	34,631	40,896	27,965	25,507	28,495	30,527	22,406	29,625	29,625
4850	Stipends	33,600	33,600	33,600	33,600	33,600	33,300	33,600	33,600	-	-	-	-
4901	Other Expenses	305,319	230,544	104,631	128,302	98,946	98,304	90,001	121,589	(16,574)	22,269	1,322,716	195,003
4902	Career Development	101,050	133,656	136,303	116,483	122,854	138,485	102,275	146,162	144,720	67,429	210,230	208,157
4903	Professional Dues	34,723	35,370	33,903	30,706	31,627	31,944	24,867	27,994	26,388	30,096	31,745	27,666
4904	Physical Exam Reimbursement	29,919	18,607	514	460	375	590	375	850	854	375	-	-
4906	Moving Expenses	-	-	-	5,000	12,707	8,999	1,930	6,000	-	3,000	6,000	6,000
4950	Indirect Costs	(481,665)	(343,629)	(274,904)	(385,737)	(283,032)	(222,976)	(230,899)	(265,492)	(287,168)	(259,474)	(380,478)	(643,469)
5101	Equipment	966,118	669,891	883,513	1,961,047	690,091	584,780	106,193	83,209	236,840	125,497	65,019	17,500
5102	Equipment - Technology	1,117,035	1,403,752	1,751,005	1,564,997	1,380,436	1,599,830	1,406,822	1,329,135	897,058	1,873,543	1,317,538	800,299
5500	Transfer to Other Funds	362,104	1,564,250	816,836	1,424,759	1,300,000	1,200,000	1,755,072	850,000	750,000	864,420	750,000	550,000
		<u>\$ 124,940,921</u>	<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,867</u>	<u>\$ 141,065,303</u>	<u>\$ 139,502,630</u>	<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 146,585,310</u>	<u>\$ 134,081,112</u>

* Beginning in FY09 we started breaking out travel by the categories meals, mileage and other travel.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund Expenditure History by Object Code
(in Dollars)**

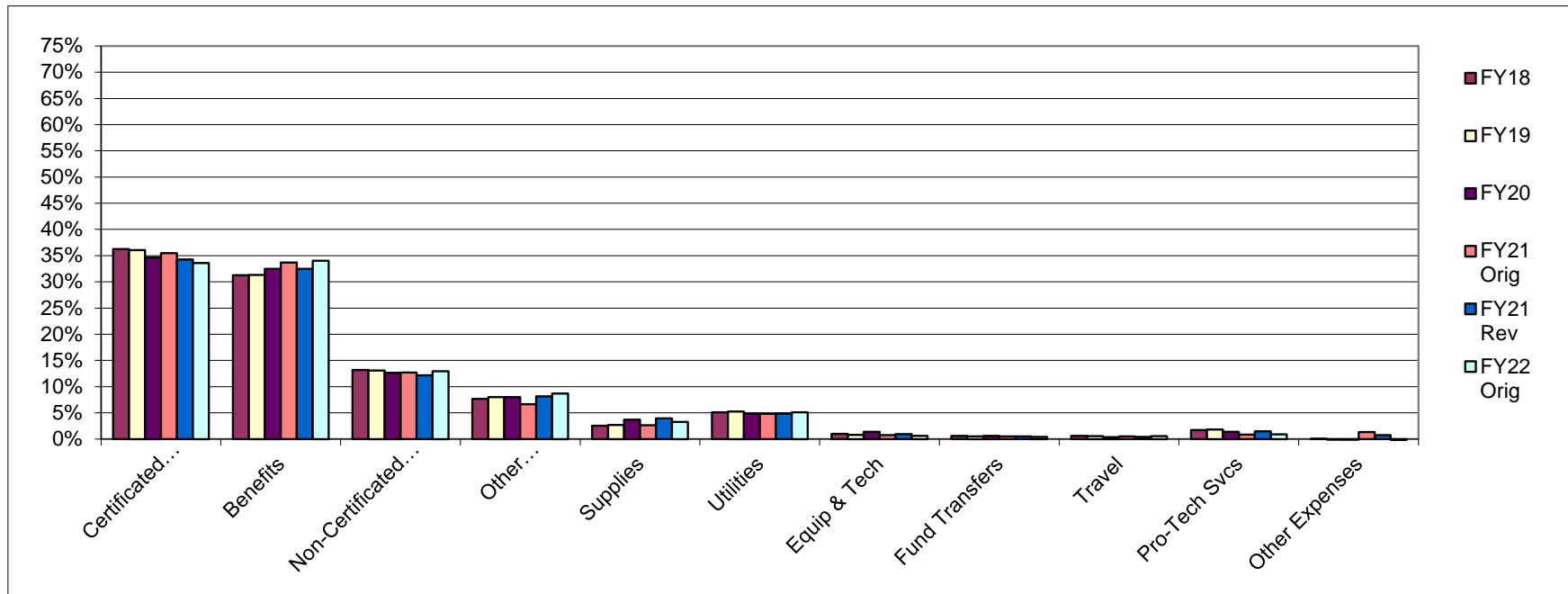
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY18	50,573,605	43,618,321	18,396,213	10,693,420	3,524,126	7,119,401	1,412,344	850,000	872,734	2,371,761	70,704	139,502,629
FY19	50,551,410	43,909,273	18,384,694	11,220,280	3,745,226	7,359,702	1,133,898	750,000	777,754	2,520,802	-131,780	140,221,259
FY20	49,588,032	46,484,324	18,092,539	11,454,226	5,278,909	6,980,519	1,999,040	864,420	545,639	1,961,115	-136,306	143,112,457
FY21 Orig	51,640,661	49,038,918	18,498,050	9,695,837	3,806,418	6,996,206	1,102,811	750,000	760,695	1,270,926	1,975,319	145,535,841
FY21 Rev	50,252,131	47,597,311	17,860,053	11,947,138	5,806,506	7,108,214	1,409,998	750,000	588,166	2,139,038	1,126,755	146,585,310
FY22 Orig	45,037,801	45,632,868	17,350,381	11,673,819	4,387,345	6,853,876	817,799	550,000	759,940	1,223,926	-206,643	134,081,112
Change from Rsvd	(5,214,330)	(1,964,443)	(509,672)	(273,319)	(1,419,161)	(254,338)	(592,199)	(200,000)	171,774	(915,112)	(1,333,398)	(12,504,198)
Change %	-10.38%	-4.13%	-2.85%	-2.29%	-24.44%	-3.58%	-42.00%	-26.67%	29.21%	-42.78%	-118.34%	-8.53%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Object Code (Percentage)

	Certificated Salaries	Benefits	Non-Certificated Salaries	Other Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY18	36.25%	31.27%	13.19%	7.66%	2.53%	5.10%	1.01%	0.61%	0.63%	1.70%	0.05%	100.00%
FY19	36.05%	31.31%	13.11%	8.00%	2.67%	5.25%	0.81%	0.53%	0.55%	1.80%	-0.09%	100.00%
FY20	34.66%	32.48%	12.64%	8.00%	3.69%	4.88%	1.40%	0.60%	0.38%	1.37%	-0.10%	100.00%
FY21 Orig	35.47%	33.70%	12.71%	6.66%	2.62%	4.81%	0.76%	0.52%	0.52%	0.87%	1.36%	100.00%
FY21 Rev	34.29%	32.47%	12.18%	8.15%	3.96%	4.85%	0.96%	0.51%	0.40%	1.46%	0.77%	100.00%
FY22 Orig	33.59%	34.03%	12.94%	8.71%	3.27%	5.11%	0.61%	0.41%	0.57%	0.91%	-0.15%	100.00%
Change from Rvsd	1,160,164	(1,888,082)	(820,872)	(1,344,453)	120,374	(448,081)	(357,805)	(655,072)	(116,395)	(1,345,754)	1,245,914	-4,450,062
Change %	2.32%	-4.22%	-4.34%	-12.41%	2.93%	-6.51%	-24.08%	-37.32%	-10.86%	-51.09%	195.01%	-3.11%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

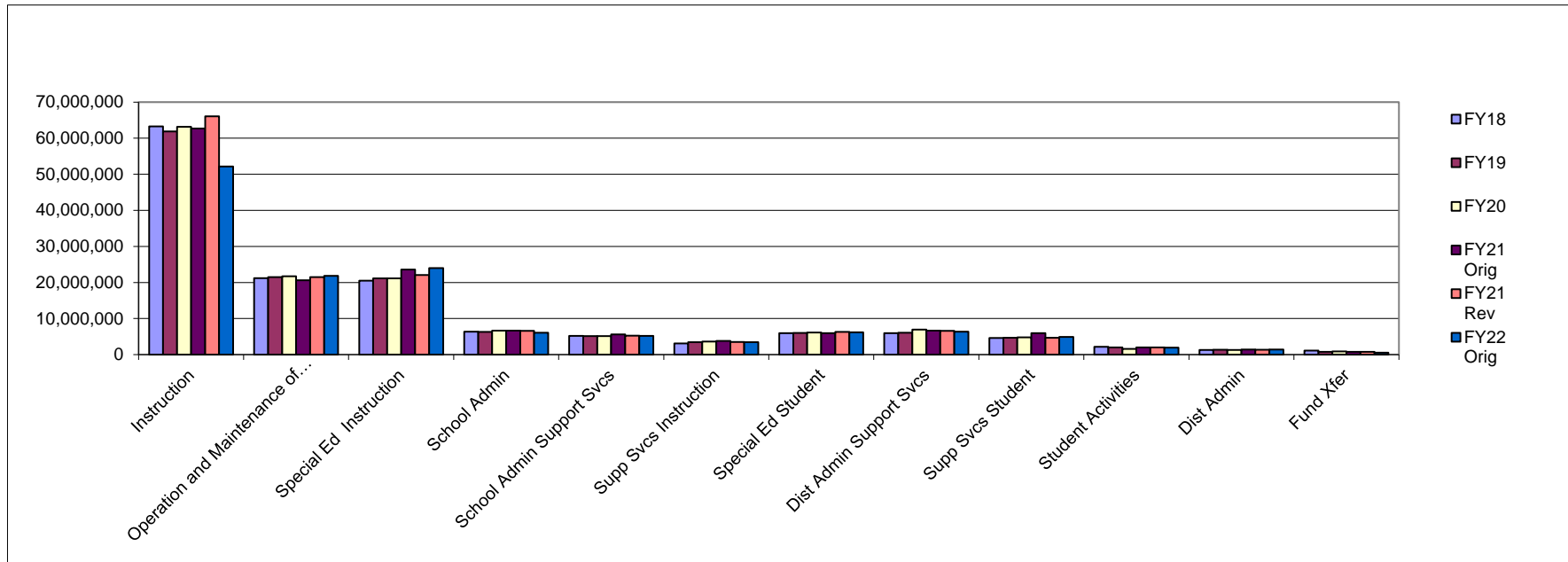
General Fund Expenditures by Function

Function	Description	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	Budget	
												FY21	FY22
4100	Regular Instruction	\$ 53,790,678	\$ 58,733,531	\$ 61,694,671	\$ 63,972,937	\$ 142,286,159	\$ 57,622,739	\$ 56,979,657	\$ 56,770,983	\$ 56,094,614	\$ 57,545,575	58,166,329	44,295,057
4120	Bilingual/Bicultural Instruction	781,043	841,179	948,202	976,032	1,102,628	1,272,796	1,022,776	462,319	476,047	491,955	505,988	495,215
4130	Gifted/Talented Instruction	711,888	765,205	785,215	824,514	872,292	788,609	798,535	811,523	782,869	743,081	742,705	778,259
4140	Alternative Instruction	2,962,447	2,638,288	2,747,567	2,866,273	2,650,125	2,786,593	2,842,813	3,035,116	3,086,097	3,006,098	5,554,458	5,060,340
4160	Vocational Instruction	1,537,674	1,678,038	2,506,644	1,969,480	1,812,345	1,799,411	1,678,084	1,535,160	1,472,656	1,370,508	1,539,836	1,535,179
4200	Special Education-Instruction	14,494,766	17,676,414	19,959,414	19,130,390	37,637,162	20,210,405	20,397,333	20,962,197	21,128,793	21,164,305	21,882,711	23,972,281
4220	Special Services-Student	5,016,857	5,614,026	6,106,612	5,964,489	12,031,525	5,523,880	5,632,111	5,777,098	6,000,381	6,110,763	6,015,089	6,152,967
4300	Support Services - Student	458,489	647,171	854,038	923,860	4,379,088	389,918	306,914	275,082	374,798	407,023	268,368	457,471
4320	Guidance Services	1,709,818	1,807,051	1,964,689	2,009,857	2,013,356	2,014,406	1,937,428	2,006,819	2,105,907	2,215,388	2,183,326	1,884,481
4330	Health Services	1,724,686	1,784,290	1,922,560	1,979,518	2,004,190	2,189,382	2,237,434	2,235,845	2,186,795	2,178,882	2,230,016	2,571,497
4350	Support Services - Instruction	1,211,202	1,803,130	2,373,288	2,481,700	5,110,461	2,030,116	1,617,772	1,666,673	2,065,884	2,146,251	2,099,343	1,877,250
4352	Library Services	1,130,468	1,071,105	1,122,296	1,215,050	1,277,499	1,279,859	1,276,756	1,286,554	1,375,988	1,488,499	1,414,150	1,566,357
4400	School Administration	6,216,908	6,223,151	6,865,731	6,794,017	15,775,084	6,318,128	6,095,433	6,354,513	6,285,566	6,675,932	6,585,487	6,088,767
4450	School Administration - Support	4,130,405	4,546,846	4,768,282	4,943,625	5,958,303	5,625,356	5,341,910	5,173,092	5,124,066	5,156,499	5,227,639	5,212,634
4510	District Administration - Support	75,810	99,499	161,488	146,311	670,584	62,271	52,209	51,717	60,954	50,397	56,341	84,388
4511	Board of Education	284,179	280,193	314,699	328,675	348,736	424,055	365,722	396,110	432,012	475,979	357,393	381,781
4512	Office of Superintendent	370,800	421,411	383,924	496,753	474,794	306,372	337,193	337,153	336,220	386,383	353,010	391,876
4513	Assistant Superintendent - Instruction	247,131	259,672	272,637	289,515	179,401	329,750	346,460	362,577	367,606	169,615	366,440	355,913
4515	Communications	-	-	-	-	-	143,753	144,463	142,485	156,024	195,172	200,902	205,805
4550	District Administration Support Svcs	232,901	360,586	404,085	424,397	1,262,900	149,609	125,512	95,487	150,512	194,835	270,572	1,257,192
4551	Fiscal Services	663,102	747,548	850,236	838,165	985,470	1,022,534	962,294	865,818	882,104	987,048	859,273	1,130,316
4552	Internal Services	801,253	884,093	795,703	947,964	977,152	1,008,039	956,912	910,299	873,000	953,884	916,013	980,104
4553	Staff Services	878,971	932,317	964,206	924,065	993,941	1,018,031	1,034,147	943,726	993,992	1,003,817	1,074,346	1,128,199
4555	Information Services	1,257,510	1,357,990	1,308,039	1,486,854	1,394,349	1,598,229	1,426,534	1,453,031	1,559,153	1,978,169	1,731,996	1,800,966
4556	Assistant Superintendent-Admin Svcs.	1,224,872	1,958,786	1,190,146	862,922	995,953	1,044,518	1,034,801	1,277,355	1,274,854	1,479,901	1,413,229	6,900
4557	Indirect Costs	332,858	369,326	334,190	371,239	306,039	303,602	320,260	325,004	323,136	330,457	319,522	56,531
4600	Operation and Maintenance of Plant	20,215,124	21,793,286	20,647,930	22,443,817	24,009,582	21,736,957	21,942,803	21,062,691	21,519,961	21,746,782	21,535,730	21,850,326
4700	Pupil Activity	2,116,977	2,137,608	2,171,206	2,296,866	3,922,351	1,998,548	2,095,965	2,076,203	1,981,270	1,594,839	1,965,098	1,953,060
4900	Fund Transfers	362,104	1,564,250	816,836	1,424,759	1,300,000	1,200,000	1,755,072	850,000	750,000	864,420	750,000	550,000
Total Expenditures		\$ 124,940,921	\$ 138,995,990	\$ 145,234,534	\$ 149,334,044	\$ 272,731,469	\$ 142,197,866	\$ 141,065,303	\$ 139,502,630	\$ 140,221,259	\$ 143,112,457	\$ 146,585,310	\$ 134,081,112

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

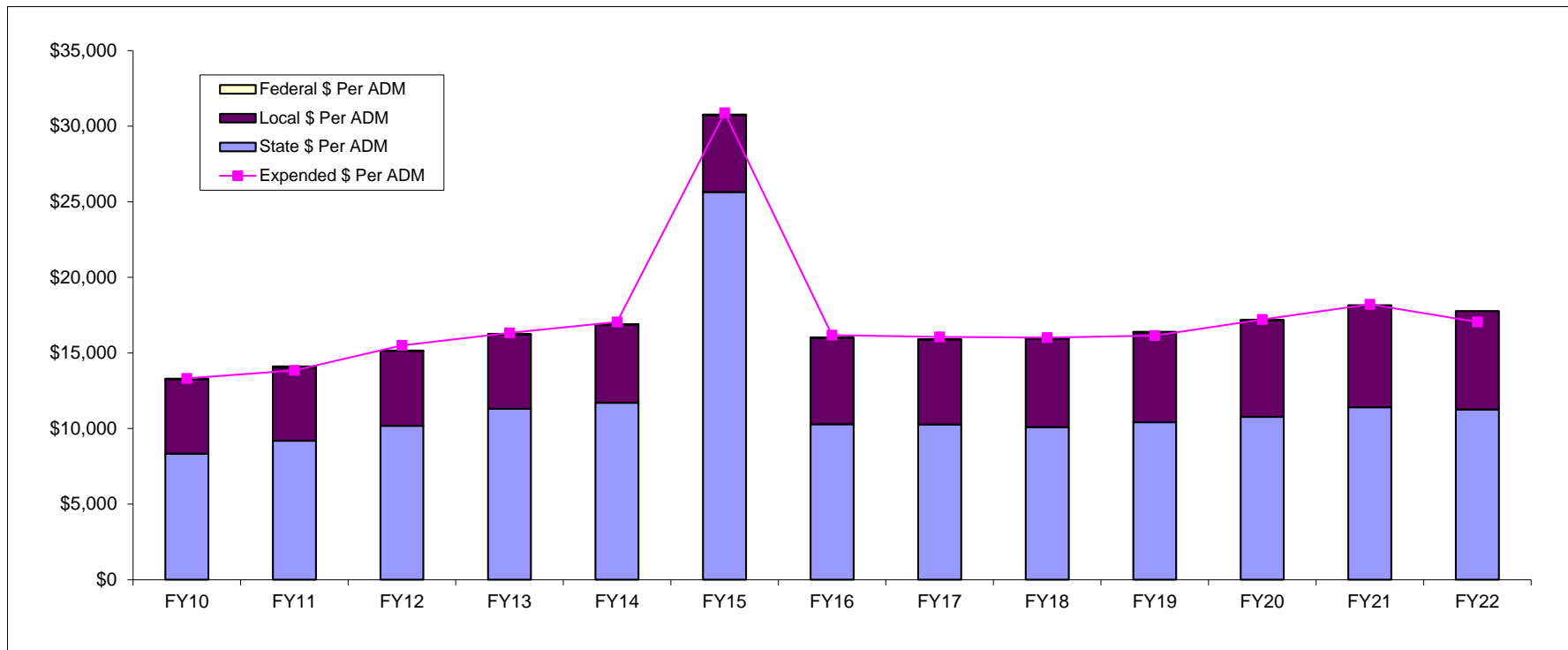
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Total
FY18	63,273,488	21,174,842	20,521,472	6,341,218	5,168,003	3,107,126	5,935,584	5,943,538	4,607,633	2,190,505	1,275,227	1,100,000	140,638,636
FY19	61,912,283	21,519,961	21,128,793	6,285,566	5,124,066	3,441,871	6,000,381	6,056,752	4,667,500	1,981,270	1,352,816	750,000	140,221,259
FY20	63,157,217	21,746,782	21,164,305	6,675,932	5,156,499	3,634,750	6,110,763	6,928,111	4,801,293	1,594,839	1,277,546	864,420	143,112,457
FY21 Orig	62,684,122	20,598,726	23,574,591	6,633,510	5,582,509	3,787,713	5,921,299	6,639,183	5,975,445	2,005,110	1,383,633	750,000	145,535,841
FY21 Rev	66,054,797	21,473,341	22,055,473	6,579,913	5,275,577	3,491,817	6,317,800	6,566,228	4,680,085	1,981,930	1,358,349	750,000	146,585,310
FY22 Orig	52,164,050	21,850,326	23,972,281	6,088,767	5,212,634	3,443,607	6,152,967	6,360,208	4,913,449	1,953,060	1,419,763	550,000	134,081,112
Change from Rev	(13,890,747)	376,985	1,916,808	(491,146)	(62,943)	(48,210)	(164,833)	(206,020)	233,364	(28,870)	61,414	(200,000)	(12,504,198)
Change %	-21.03%	1.76%	8.69%	-7.46%	-1.19%	-1.38%	-2.61%	-3.14%	4.99%	-1.46%	4.52%	0.00%	-8.53%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Budget Revenues vs. Expenditures

												Budget	
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
AADM/ADM*	9,144.67	9,025.06	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83	8,711.73	8,680.28	8,535.04	7,990	7,861
Local \$	\$45,014,404	\$43,703,109	\$44,282,923	\$43,847,163	\$45,323,929	\$45,027,555	\$50,089,629	\$49,265,966	\$50,847,059	\$51,674,528	\$54,570,600	\$53,669,253	\$51,180,000
Local \$ Per ADM	\$4,922	\$4,842	\$4,937	\$4,931	\$5,174	\$5,101	\$5,700	\$5,608	\$5,837	\$5,953	\$6,394	\$6,717	\$6,511
State \$	\$76,214,720	\$83,001,993	\$91,374,686	\$100,482,008	\$102,583,231	\$226,345,214	\$90,440,989	\$90,233,541	\$88,001,771	\$90,493,098	\$91,901,060	\$91,214,218	\$88,564,457
State \$ Per ADM	\$8,334	\$9,197	\$10,187	\$11,300	\$11,710	\$25,640	\$10,292	\$10,272	\$10,102	\$10,425	\$10,768	\$11,416	\$11,266
Federal \$	\$408,492	\$593,496	\$343,617	\$164,384	\$200,451	\$211,375	\$287,646	\$250,781	\$298,727	\$195,558	\$146,948	\$225,000	\$0
Federal \$ Per ADM	\$45	\$66	\$38	\$18	\$23	\$24	\$33	\$29	\$34	\$23	\$17	\$28	\$0
Revenue \$	\$121,637,616	\$127,298,598	\$136,001,226	\$144,493,555	\$148,107,611	\$271,584,144	\$140,818,264	\$139,750,288	\$139,147,557	\$142,363,184	\$146,618,608	\$145,108,471	\$139,744,457
Revenue \$ Per ADM	\$13,301	\$14,105	\$15,163	\$16,250	\$16,906	\$30,764	\$16,025	\$15,908	\$15,972	\$16,401	\$17,178	\$18,161	\$17,777
Expended \$	\$121,798,918	\$124,940,921	\$138,995,990	\$145,234,534	\$149,334,044	\$272,731,469	\$142,197,864	\$141,065,303	\$139,502,629	\$140,221,259	\$146,896,115	\$145,535,841	\$134,081,112
Expended \$ Per ADM	\$13,319	\$13,844	\$15,496	\$16,333	\$17,046	\$30,894	\$16,182	\$16,058	\$16,013	\$16,154	\$17,211	\$18,215	\$17,056



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

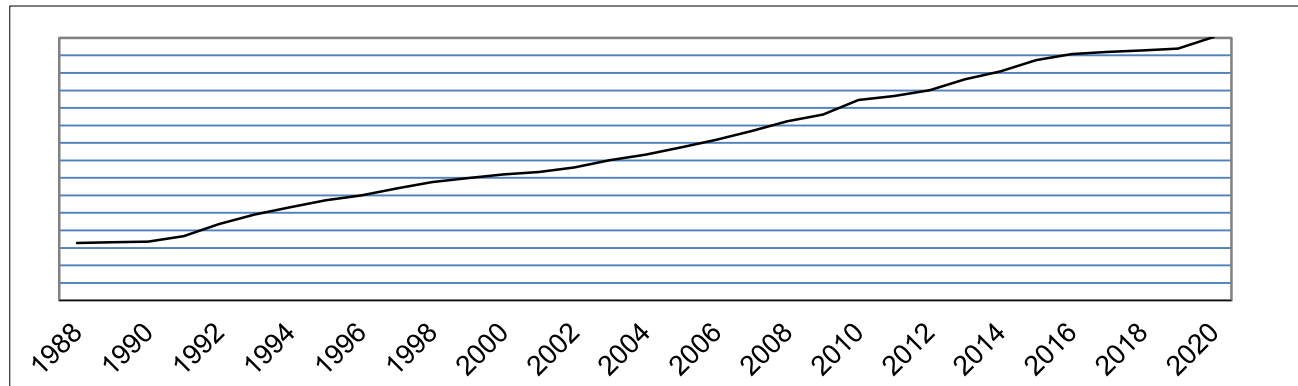
	Actual										Projected	
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
General Fund:												
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds:												
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund:												
Nonspendable	\$ 2,160,675	\$ 1,978,610	\$ 1,715,712	\$ 1,687,933	\$ 707,220	\$ 2,064,255	\$ 2,212,284	\$ 2,074,756	\$ 1,932,980		\$ 2,427,700	
Restricted	892,467	983,984	1,485,931	2,471,131	2,988,996	3,307,934	2,612,510	3,361,630	3,267,336		2,016,374	
Committed	-	-	-	-	-	4,200,580	4,157,085	4,289,271	5,584,860		4,366,075	
Assigned	14,513,862	10,593,166	10,131,139	8,120,850	5,655,347	3,625,958	1,618,721	2,802,979	1,626,718		8,610,559	
Unassigned	5,792,038	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326	1,671,218	3,929,885		1,284,758	
Total General Fund	\$ 23,359,042	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 14,554,926	\$ 14,199,854	\$ 16,341,779	\$ -	\$ 18,705,466	\$ -
Special Revenue Funds:												
Nonspendable	\$ 284,397	\$ 366,559	\$ 218,298	\$ 467,256	\$ 271,235	\$ 233,827	\$ 159,748	\$ 301,696	\$ 482,203		\$ 312,431	
Restricted	-	-	-	-	-	-	-	-	-		-	
Committed	-	-	-	-	-	-	-	-	-		-	
Assigned	7,787,245	6,783,452	6,744,505	5,623,019	5,389,396	5,568,658	5,263,514	5,586,869	5,804,822		2,328,807	
Unassigned	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)		(44,976)	
Total Special Revenue Funds	\$ 8,026,666	\$ 7,105,035	\$ 6,917,827	\$ 6,045,299	\$ 5,615,655	\$ 5,757,509	\$ 5,378,286	\$ 5,843,589	\$ 6,242,049	\$ -	\$ 2,596,262	\$ -
Total Fund Balance	\$ 31,385,708	\$ 27,469,313	\$ 26,541,126	\$ 24,442,165	\$ 22,865,196	\$ 21,627,450	\$ 19,933,212	\$ 20,043,443	\$ 22,583,828	\$ -	\$ 21,301,728	\$ -

* The District implemented GASB statement 54 in FY11, prospectively reported.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Anchorage Consumer Price Index (CPI)

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1989	111.70	3.10	0.37%	2005	171.80	5.10	3.06%
1990	118.60	6.90	0.37%	2006	177.30	5.50	3.20%
1991	124.00	5.40	6.18%	2007	181.24	3.94	2.22%
1992	128.20	4.20	4.55%	2008	189.50	8.26	4.56%
1993	132.20	4.00	3.39%	2009	191.75	2.25	1.19%
1994	135.00	2.80	2.12%	2010	195.15	3.40	1.77%
1995	138.90	3.90	2.89%	2011	201.43	6.28	3.22%
1996	142.70	3.80	2.74%	2012	205.92	4.49	2.23%
1997	144.80	2.10	1.47%	2013	212.38	6.46	3.14%
1998	146.90	2.10	1.45%	2014	215.81	3.43	1.62%
1999	148.40	1.50	1.02%	2015	216.91	1.10	0.51%
2000	150.90	2.50	1.68%	2016	217.83	0.92	0.42%
2001	155.20	4.30	2.85%	2017	218.87	1.04	0.48%
2002	158.20	3.00	1.93%	2018	225.55	6.68	3.05%
2003	158.20	4.30	2.72%	2019	228.68	3.13	1.39%
2004	166.70	4.20	2.58%	2020	226.15	(2.53)	-1.11%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Local Government	Federal	State	Other Revenue	Total
2011-12	43,251,135	343,617	91,374,686	1,031,788	136,001,226
2012-13	43,000,000	164,384	100,482,008	847,163	144,493,555
2013-14	43,500,000	200,451	102,583,231	1,823,929	148,107,611
2014-15	44,013,525	211,375	226,345,214	1,014,030	271,584,144
2015-16	48,238,432	287,646	90,440,989	1,851,197	140,818,264
2016-17	48,238,432	250,781	90,233,541	1,027,534	139,750,288
2017-18	49,738,432	298,727	88,001,771	1,108,628	139,147,558
2018-19	49,738,432	195,558	90,493,098	1,936,096	142,363,184
2019-20	52,489,253	286,749	91,469,353	1,180,000	145,425,355
2020-21*	47,888,909	2,392,853	86,788,932	782,750	137,853,444

*Fiscal Year 2020-21 Audit is not complete, these are budgeted numbers.

FY 2021 Local Educational Support and Taxation Information

Local School Support Information

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

District FY2021 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Local Effort	108,008,941	30,283,537	14,916,199	28,329,664	4,492,198	32,944,658
Allowable Excess	<u>100,588,586</u>	<u>33,769,352</u>	<u>11,982,572</u>	<u>24,065,510</u>	<u>7,681,013</u>	<u>47,501,756</u>
Total Allowable Local	208,597,527	64,052,889	26,898,771	52,395,174	12,173,211	80,446,414
FY2021 Budgeted Local +	210,832,949	48,545,400	26,842,100	38,637,268	8,960,089	62,310,148
Amount under State Cap	-2,235,422	15,507,489	56,671	13,757,906	3,213,122	18,136,266
Percent of Cap Support	101.07%	75.79%	99.79%	73.74%	73.60%	77.46%

Source Document: Alaska Department of Education and Early Development - FY2018 Foundation Program (Mindy Lobaugh)

+ Cannot exceed the total allowable local

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

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

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

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

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

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget	FY23 Estimate	FY24 Estimate	FY25 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 139,147,558	\$ 142,363,184	\$ 146,618,608	\$ 138,277,807	\$ 131,403,890	\$ 139,931,318	\$ 139,877,965	\$ 139,877,965
Food Service Fund Revenues	3,096,894	3,159,875	3,060,187	3,229,904	3,278,002	3,327,062	3,377,103	3,428,145
Student Transportation Fund Revenues	8,074,746	7,996,818	7,801,442	7,848,393	7,944,438	8,033,406	8,070,813	8,070,813
Governmental Fund Revenues	\$ 150,319,198	\$ 153,519,877	\$ 157,480,237	\$ 149,356,104	\$ 142,626,330	\$ 151,291,786	\$ 151,325,881	\$ 151,376,923
Governmental Fund Expenditures								
General Fund Expenditures	\$ 138,652,629	\$ 139,471,259	\$ 146,031,695	\$ 144,785,841	\$ 147,681,558	\$ 150,635,189	\$ 153,647,893	\$ 153,647,893
Food Service Fund Expenditures	3,798,616	3,596,804	4,019,324	3,979,904	4,058,628	4,138,927	4,220,831	4,220,831
Student Transportation Fund Expenditures	7,776,607	7,964,944	7,825,025	8,008,282	8,168,448	8,331,817	8,498,453	8,498,453
Total Governmental Fund Expenditures	\$ 150,227,852	\$ 151,033,007	\$ 157,876,044	\$ 156,774,027	\$ 159,908,634	\$ 163,105,933	\$ 166,367,177	\$ 166,367,177
General Fund Revenues Over (Under) Expenditures	494,929	2,891,925	586,913	(6,508,034)	(16,277,668)	(10,703,871)	(13,769,928)	(13,769,928)
Transfers Out	(850,000)	(750,000)	(864,420)	(750,000)	(765,000)	(780,300)	(795,906)	(795,906)
Net Change in Fund Balance	(355,071)	2,141,925	(277,507)	(7,258,034)	(17,042,668)	(11,484,171)	(14,565,834)	(14,565,834)
General Fund Balance, Beginning of Year	14,554,926	14,199,855	16,341,780	16,064,273	8,806,239	-8,236,429	-19,720,600	(34,286,434)
General Fund Balance, End of Year	\$ 14,199,855	\$ 16,341,780	\$ 16,064,273	\$ 8,806,239	\$ (8,236,429)	\$ (19,720,600)	\$ (34,286,434)	\$ (48,852,268)
Special Revenue Fund Revenues Over (Under) Expenditures	(403,583)	(405,055)	(982,720)	(909,889)	(1,004,636)	(1,110,276)	(1,271,368)	(1,220,326)
Transfers in	850,000	750,000	864,420	750,000	765,000	780,300	795,906	795,906
Net Change in Fund Balance	446,417	344,945	(118,300)	(159,889)	(239,636)	(329,976)	(475,462)	(424,420)
Special Revenue Fund Balance, Beginning of Year	1,669,136	2,115,553	2,460,498	2,342,198	2,182,309	1,942,673	1,612,697	1,137,235
Special Revenue Fund Balance, End of Year	\$ 2,115,553	\$ 2,460,498	\$ 2,342,198	\$ 2,182,309	\$ 1,942,673	\$ 1,612,697	\$ 1,137,235	\$ 712,815
Total Governmental Fund Balance, Beginning of Year	16,224,062	16,315,408	18,802,278	18,406,471	10,988,548	-6,293,756	-18,107,903	(33,149,199)
Total Governmental Fund Balance, End of Year	\$ 16,315,408	\$ 18,802,278	\$ 18,406,471	\$ 10,988,548	\$ (6,293,756)	\$ (18,107,903)	\$ (33,149,199)	\$ (48,139,453)

Assumptions:

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

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

	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected
Twenty Day Enrollment	8,711.73	8,680.28	8,535.05	8,573.00	7,861.00	7,941.00	7,992.00	7,983.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930
Enrollment in adjusted ADM	17,898.37	17,914.01	17,804.41	17,959.90	17,721.70	17,729.05	17,731.10	17,730.70
BASIC NEED	\$106,137,334	\$106,230,079	\$105,580,151	\$106,502,207	\$105,089,681	\$105,133,267	\$105,145,423	\$105,143,051
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$10,122,329,820	\$10,270,697,890	\$10,378,538,220	\$10,690,439,310	\$11,247,287,861	\$11,247,287,861	\$11,247,287,861	\$11,247,287,861
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12								
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward Impact Aid	\$26,824,174	\$27,217,349	\$27,503,126	\$28,329,664	\$29,805,313	\$29,805,313	\$29,805,313	\$29,805,313
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$79,313,160	\$79,012,730	\$78,077,025	\$78,172,543	\$75,284,368	\$75,327,954	\$75,340,110	\$75,337,738
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$49,242,944	\$51,301,627	\$51,716,191	\$52,489,253	\$52,219,276	\$53,463,093	\$53,463,093	\$53,463,093

Revenues

Local Contribution	\$ 49,738,432	\$ 49,738,432	\$ 52,489,253	\$ 50,000,000	\$ 48,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Other Local Revenue	196,098	169,505	228,456	180,000	180,000	180,000	180,000	180,000
E-Rate	719,477	613,575	648,931	700,000	700,000	700,000	700,000	700,000
Interest	193,053	1,153,016	1,203,960	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	79,312,743	80,401,228	80,879,179	76,181,372	71,118,602	77,634,849	77,581,479	77,581,479
Quality Schools/Learning Opportunity Grants	286,790	288,080	286,749	290,079	272,307	283,488	283,505	283,505
On Behalf TRS Relief Payment	7,664,800	8,442,963	9,174,109	8,973,675	9,300,952	9,300,952	9,300,952	9,300,952
On Behalf PERS Relief Payment	737,438	1,360,827	1,561,023	1,652,681	1,532,029	1,532,029	1,532,029	1,532,029
Federal Contribution	298,727	195,558	146,948	-	-	-	-	-
	\$ 139,147,558	\$ 142,363,184	\$ 146,618,608	\$ 138,277,807	\$ 131,403,890	\$ 139,931,318	\$ 139,877,965	\$ 139,877,965

Expenditures

Instruction	\$ 62,615,102	\$ 61,912,283	\$ 67,448,952	\$ 66,509,316	\$ 67,839,502	\$ 69,196,292	\$ 70,580,218	\$ 71,991,823
Special Education - Instruction	20,962,197	21,128,793	21,113,691	21,882,711	22,320,365	22,766,773	23,222,108	23,686,550
Special Education Support Services - Student	5,777,098	6,000,381	6,134,594	6,015,089	6,135,391	6,258,099	6,383,261	6,510,926
Support Services - Student	4,517,746	4,667,500	4,858,449	4,681,710	4,775,344	4,870,851	4,968,268	5,067,633
Support Services - Instruction	2,953,227	3,441,871	3,587,114	3,513,493	3,583,763	3,655,438	3,728,547	3,803,118
School Administration	6,354,513	6,285,566	6,462,914	6,585,487	6,717,197	6,851,541	6,988,571	7,128,343
School Administration Support Services	5,173,092	5,124,066	5,182,157	5,227,639	5,332,192	5,438,836	5,547,612	5,658,565
District Administration	1,290,042	1,352,816	1,236,838	1,334,086	1,360,768	1,387,983	1,415,743	1,444,058
District Administration Support Services	5,870,719	6,056,752	6,741,551	6,584,951	6,716,650	6,850,983	6,988,003	7,127,763
Operation and Maintenance of Plant	21,062,691	21,519,961	21,259,040	21,535,730	21,966,445	22,405,773	22,853,889	23,310,967
Student Activities	2,076,203	1,981,270	2,006,395	1,965,098	2,004,400	2,044,488	2,085,378	2,127,085
Transfers to Other Funds	850,000	750,000	864,420	750,000	765,000	780,300	795,906	811,824
	\$ 139,502,630	\$ 140,221,259	\$ 146,896,115	\$ 146,585,310	\$ 149,517,016	\$ 152,507,357	\$ 155,557,504	\$ 158,668,654

Revenues Over (Under) Expenditures	(355,072)	2,141,925	(277,507)	(8,307,503)	(18,113,126)	(12,576,039)	(15,679,539)	(18,790,689)
Fund Balance, Beginning of Year	14,554,926	14,199,854	16,341,779	16,064,272	7,756,769	-10,356,357	(22,932,396)	(38,611,934)
Fund Balance, End of Year	14,199,854	16,341,779	16,064,272	7,756,769	-10,356,357	(22,932,396)	(38,611,934)	(57,402,623)

Assumptions:

- FY23, FY24 and FY25 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY23, FY24 and FY25 expenditures based on 2% increase each year

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

			FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
			Actual	Actual	Actual	Budget	Budget	Estimate*	Estimate*	Estimate*
State Funding										
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,711.73	8,680.28	8,535.05	8,573.00	7,858.00	7,946.00	7,983.00	7,983.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,286.92	10,223.53	9,924.98	10,221.15	9,885.66	9,860.66	9,860.66	9,860.66
Step #3	District Cost Factor	AS 14.17.460	1.171	1.171	1.171	1.171	1.171	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		12,045.98	11,971.75	11,622.15	11,968.97	11,576.11	11,546.83	11,546.83	11,546.83
Step #4	Special Needs Factor	AS 17.17.420	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
	Total After Adjustment for Special Needs Factor		14,455.18	14,366.10	13,946.57	14,362.75	13,891.33	13,856.20	13,856.20	13,856.20
Step #4.5	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)		1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Total After Adjustment for High School Voc Ed Factor		14,672.01	14,581.60	14,155.77	14,578.19	14,099.70	14,064.04	14,064.04	14,064.04
Step #5	Special Education Intensive Services Factor (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	AS 17.17.420	2,574	2,639	2,912	2,704	2,860	2,925	2,925	2,925
	Total After Adjustment for Special Education Intensive Services		17,246.01	17,220.60	17,067.77	17,282.19	16,959.70	16,989.04	16,989.04	16,989.04
Step #6	Correspondence (Correspondence ADM * .90)	AS 14.17.430	652.36	693.42	736.64	677.70	762.00	730.00	730.00	730.00
	Total District Adjusted ADM		17,898.37	17,914.02	17,804.41	17,959.89	17,721.70	17,719.04	17,719.04	17,719.04
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930
Step #8	Basic Need		106,086,218	106,230,079	105,580,154	106,502,155	105,089,681	105,073,907	105,073,907	105,073,907
Step #9	Less Required Local Effort	AS 14.17.410 (b)(2)	26,824,174	27,217,349	27,503,126	27,492,488	29,805,313	29,805,313	29,805,313	29,805,313
Step #10	Regular State Aid		79,262,044	79,012,730	78,077,028	79,009,667	75,284,368	75,268,594	75,268,594	75,268,594
Step #10.5	Additional One-Time Funding		-	1,389,955	2,105,754	-	-	-	-	-
	Total State Contribution		79,262,044	80,402,685	80,182,782	79,009,667	75,284,368	75,268,594	75,268,594	75,268,594
	State Increase (decrease)From Prior Year		\$ (1,026,852)	\$ 1,140,641	\$ (219,903)	\$ (1,173,115)	\$ (3,725,299)	\$ (15,774)	\$ -	\$ -
Local Contribution										
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 10,122,329,820	\$ 10,270,697,890	\$ 10,378,538,220	\$ 10,690,439,310	\$ 11,247,287,861	\$ 11,247,287,861	\$ 11,247,287,861	\$ 11,247,287,861
Step #2	Required Local Contribution	AS 14.17.410.(b)(2)	26,824,174	27,217,349	27,503,126	27,492,488	29,805,313	29,805,313	29,805,313	29,805,313
Step #3	Additional Allowable Contribution	AS 14.17.410.(c)(2)	24,477,453	24,498,842	24,213,065	24,996,765	22,413,963	23,657,780	23,657,780	23,657,780
Step #4	Local Cap Calculation		51,301,627	51,716,191	51,716,191	52,489,253	52,219,276	53,463,093	53,463,093	53,463,093
	Local Increase From Prior Year (assuming funding to maximum allowed)		\$ 2,809,500	\$ 414,564	\$ -	\$ 773,062	\$ (269,977)	\$ 1,243,817	\$ -	\$ -
	Actual Funding from Local Effort		\$ 49,738,432	\$ 49,738,432	\$ 52,489,253	\$ 50,000,000	\$ 48,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
	Difference Between Local Effort Allowed and Local Contribution		\$ (1,563,195)	\$ (1,977,759)	\$ 773,062	\$ (2,489,253)	\$ (4,219,276)	\$ (3,463,093)	\$ (3,463,093)	\$ (3,463,093)

Assumptions:
- FY23, FY24 and FY25 based on no change in assessed valuation, other revenues or state funding formula from FY22

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2011-12	30,419,493	29,946,804	98.446%	467,436	30,414,240	99.983%
2012-13	30,823,497	30,382,636	98.570%	432,510	30,815,146	99.973%
2013-14	31,750,392	31,332,596	98.684%	408,584	31,741,180	99.971%
2014-15	31,685,014	31,142,025	98.286%	533,148	31,675,173	99.969%
2015-16	33,108,951	32,410,590	97.891%	687,592	33,098,182	99.967%
2016-17	35,591,917	35,157,568	98.780%	418,511	35,576,079	99.956%
2017-18	37,068,282	36,645,827	98.860%	400,072	37,045,899	99.940%
2018-19	38,941,185	38,535,145	98.957%	365,278	38,900,423	99.895%
2019-20	40,079,402	39,607,678	98.823%	309,659	39,917,337	99.596%
2020-21	40,380,465	39,981,984	99.013%	-	39,981,984	99.013%

This information was obtained from the Kenai Peninsula Borough.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Overlapping Rates						
	Borough	City of Homer	City of Kachemak*	City of Kenai	City of Seldovia	City of Seward	City of Soldotna
	Operating	Operating	Operating	Operating	Operating	Operating	Operating
2011-12	4.50	4.50	1.00	3.85	4.60	3.12	.65
2012-13	4.50	4.50	1.00	3.85	4.60	3.12	.65
2013-14	4.50	4.50	1.00	4.35	4.60	3.12	.50
2014-15	4.50	4.50	1.00	4.35	4.60	3.12	.50
2015-16	4.50	4.50	1.00	4.35	4.60	3.12	.50
2016-17	4.50	4.50	1.00	4.35	7.50	3.12	.50
2017-18	4.50	4.50	1.00	4.35	7.50	3.12	.50
2018-19	4.70	4.50	1.00	4.35	7.50	3.84	.50
2019-20	4.70	4.50	1.00	4.35	7.50	3.84	.50
2020-21	4.70	4.50	2.00	4.35	7.50	3.84	.50

This information was obtained from the Kenai Peninsula Borough.

* Real Property Tax

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Assessed Values			Tax Exempt Values		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property			
2011-12	6,180,464	698,991	257,619	472,878	30,955	6,633,241	4.50	92.94%
2012-13	6,172,547	810,065	286,399	520,490	32,511	6,716,010	4.50	92.39%
2013-14	6,202,494	989,766	294,407	492,565	31,906	6,960,196	4.50	92.99%
2014-15	6,330,106	1,142,158	324,853	826,802	32,999	6,937,316	4.50	88.97%
2015-16	6,625,363	1,224,525	339,478	876,982	33,986	7,278,398	4.50	88.83%
2016-17	6,915,818	1,467,353	368,985	902,055	34,392	7,815,709	4.50	89.30%
2017-18	7,315,913	1,468,600	361,549	971,773	33,844	8,140,448	4.50	89.00%
2018-19	7,355,511	1,518,606	358,789	1,008,085	34,792	8,190,029	4.70	88.70%
2019-20	7,606,558	1,563,998	353,177	1,055,143	34,914	8,433,676	4.70	88.55%
2020-21	7,762,088	1,493,429	358,947	1,094,461	35,444	8,484,559	4.70	88.25%

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
2011-12	56,369	8,922	6,633,241,000	32,705,000	0.49%	580	3,666
2012-13	56,756	8,886	6,716,010,000	29,905,000 **	0.45%	527	3,365
2013-14	56,862	8,756	6,960,196,000	47,995,000 **	0.69%	844	5,481
2014-15	57,147	8,826	6,937,316,000	44,505,000 **	0.64%	779	5,042
2015-16	57,763	8,788	7,278,398,000	44,325,000 **	0.61%	767	5,044
2016-17	58,060	8,785	7,815,709,000	46,935,000 **	0.60%	808	5,044
2017-18	58,060	8,712	8,140,448,000	43,495,000 **	0.53%	749	5,343
2018-19	58,471	8,680	8,190,029,000	39,920,000 **	0.49%	683	4,993
2019-20	58,708	8,535	8,433,676,000	39,585,425 **	0.47%	674	4,638
2020-21	58,934	7,756	8,484,559,000	36,284,450 **	0.43%	616	4,678

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

** In fiscal year 2012 the Borough early adopted the GASB Statement 61, which changed accounting and financial reporting for Central Peninsula

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

General Obligation Bonds

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

The October 2002 election authorized the issuance of general obligation bonds in the amount of \$14,700,000 for construction of a new middle school in Seward, Alaska. Bonds dated 8/7/03 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2006 election authorized the issuance of general obligation bonds in the amount of \$2,588,000 in general obligation bonds. On 1-31-07 \$2,515,000 in general obligation bonds were issued. The bonds will finance the purchase of equipment to reduce the level of arsenic in water, Nikolaevsk reroof, Soldotna Elementary window replacement, and McNeil Canyon reroof. These bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority.

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

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

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

	Beginning Balance July 1, 2020	Additions	Reductions	Ending Balance June 30, 2021	Due Within One Year
Areawide School Bonds	\$ 29,625,000	\$ -	\$ 3,840,000	\$ 25,785,000	\$ 2,440,000

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

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2021
School Bonds	08/07/03	14,700,000	4.00 - 6.00	2004-2023	\$953,250 to \$1,202,712	1,820,000
	12/09/10	16,865,000	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	8,290,000
	11/13/14	20,860,000	1.50 - 5.00	2014-2033	\$1,624,150 to \$1,630,175	15,675,000
Total School Bonds		\$ 52,425,000				\$ 25,785,000

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2021-22	2,440,000	1,220,125	3,660,125
	2022-23	2,550,000	1,099,800	3,649,800
	2023-24	1,705,000	993,425	2,698,425
	2024-25	1,790,000	906,050	2,696,050
	2025-26	1,880,000	814,300	2,694,300
	Out Years	15,420,000	2,933,100	18,353,100
Total School Bonds		\$ 25,785,000	\$ 7,966,800	\$ 33,751,800

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

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

Fiscal Year	Average Daily Membership Grades K-12	Percentage Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
2011-12	8,970	-0.61%	6,633,241,000	3.75%	743,470
2012-13	8,892	-0.86%	6,716,010,000	1.25%	755,797
2013-14	8,761	-1.48%	6,960,196,000	3.64%	794,906
2014-15	8,828	0.77%	6,937,316,000	-0.33%	786,009
2015-16	8,788	-0.46%	7,278,398,000	4.92%	824,353
2016-17	8,785	-0.03%	7,815,709,000	7.38%	889,665
2017-18	8,712	-0.83%	8,140,448,000	4.15%	934,395
2018-19	8,680	-0.37%	8,190,029,000	0.61%	943,552
2019-20	8,535	-1.67%	8,418,102,000	2.78%	986,304
2020-21	7,756	-9.13%	8,484,559,000	0.79%	1,093,780

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget**

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

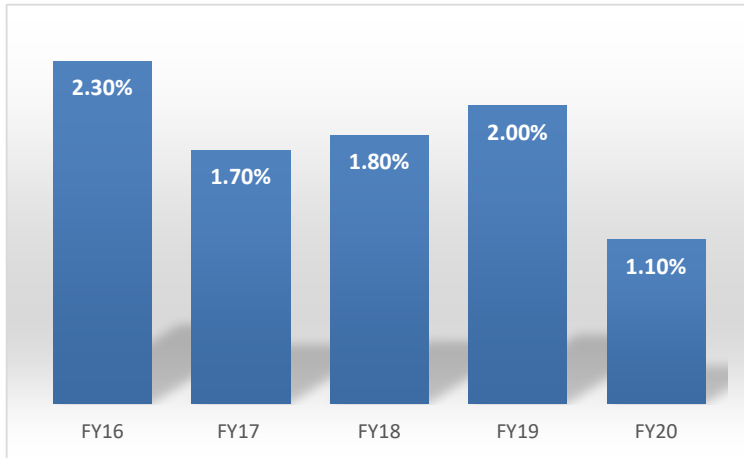
Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
2011-12	689.35	8,970	13.01
2012-13	681.90	8,892	13.04
2013-14	692.05	8,761	12.66
2014-15	684.16	8,828	12.90
2015-16	683.54	8,788	12.86
2016-17	670.50	8,785	13.10
2017-18	663.90	8,712	13.12
2018-19	652.60	8,680	13.30
2019-20	642.51	8,535	13.28
2020-21	642.65	7,756	12.07

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

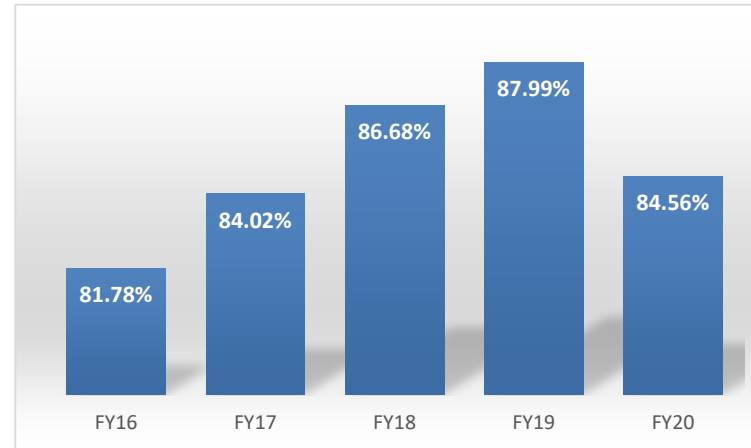
Drop Out Rates

FY16	FY17	FY18	FY19	FY20
2.30%	1.70%	1.80%	2.00%	1.10%



Graduation Rates

FY16	FY17	FY18	FY19	FY20
81.78%	84.02%	86.68%	87.99%	84.56%



Drop Out Rates are determined by students in grades 7 - 12 who leave school in a given year and don't re-enroll within the State in the same year. The FY21 Drop Out and Graduation Rates were not available at time of reporting. Graduation Rates are calculated on students who enter 9th grade and graduate within 4 years.

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

	Paid Lunches	%	Free Lunches	%	Reduced Lunches	%	Total Lunches
2017-18	163,665	33.33%	269,493	54.88%	57,862	11.78%	491,020
2018-19	167,933	34.44%	261,850	53.69%	57,884	11.87%	487,667
2019-20	131,627	31.42%	241,455	57.65%	45,781	10.93%	418,863
2020-21	0	0.00%	300,641	100.00%	0	0.00%	300,641

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2021 - 2022 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	Current FY21 Budget	Projected FY22 Budget	Change FY20 Current To FY21
65	Aurora Borealis Charter School	18.70	18.18	18.73	18.92	18.97	18.96	18.90	18.81	(0.09)
31	Chapman Elementary School	13.38	13.53	13.45	13.99	15.36	15.54	16.82	16.87	0.05
80	Connections/Alternative Programs	19.50	17.25	17.75	24.75	24.92	24.35	29.97	31.85	1.88
32	Cooper Landing School	3.62	3.50	3.50	3.40	3.40	3.40	3.41	3.41	-
68	Fireweed Academy Charter School	12.11	12.61	11.94	13.75	13.17	14.32	12.74	12.74	-
66	Homer Flex School	5.89	5.91	6.11	6.10	6.02	6.02	6.02	6.07	0.05
06	Homer High School	48.58	47.18	45.23	47.70	48.10	44.00	43.20	38.70	(4.50)
13	Homer Middle School	23.40	24.28	24.72	25.14	26.84	24.36	24.26	22.21	(2.05)
35	Hope Elementary/High School	3.87	3.99	3.85	3.50	3.67	5.36	4.74	3.84	(0.90)
56	Kachemak Selo Elementary/High School	10.84	9.13	8.15	7.84	7.49	8.37	7.31	7.21	(0.10)
63	Kaleidoscope Charter School	26.89	27.05	28.81	26.67	25.32	26.83	27.03	26.98	(0.05)
48	K-Beach Elementary School	39.18	40.44	41.70	40.14	40.97	41.93	42.55	31.55	(11.00)
67	Kenai Alternative School	8.33	9.31	11.22	11.29	11.11	11.24	10.54	11.17	0.63
07	Kenai Central High School	52.45	51.66	50.58	47.84	46.82	49.22	49.50	43.00	(6.50)
11	Kenai Middle School	37.80	36.89	37.20	37.50	37.08	40.36	42.86	35.86	(7.00)
15	Marathon	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	14.85	13.29	12.91	12.96	12.46	12.01	12.01	11.96	(0.05)
37	Moose Pass Elementary School	3.62	3.54	3.51	3.42	3.38	3.33	3.33	3.33	-
51	Mountain View Elementary School	49.98	51.05	52.49	53.14	54.24	52.18	49.93	45.93	(4.00)
34	Nanwalek Elementary/High School	11.59	13.79	12.62	11.74	11.54	11.45	12.45	11.95	(0.50)
10	Nikiski Middle/Senior High School	49.07	46.17	43.44	43.21	44.46	41.36	40.71	32.11	(8.60)
52	Nikiski North Star Elementary School	36.22	37.47	36.53	35.24	33.74	34.25	31.15	25.09	(6.06)
38	Nikolaevsk Elementary/High School	9.24	9.84	8.84	9.84	9.84	8.34	7.34	6.04	(1.30)
02	Ninilchik Elementary/High School	19.59	20.27	19.12	16.87	16.66	16.26	16.31	11.31	(5.00)
33	Paul Banks Elementary School	24.56	25.21	26.09	28.23	29.20	31.57	28.78	27.46	(1.32)
40	Port Graham Elementary/High School	5.14	4.50	5.18	5.13	5.69	5.91	5.76	4.81	(0.95)
49	Razdolna Elementary/High School	10.67	10.74	11.32	10.89	11.25	11.53	11.56	10.06	(1.50)
46	Redoubt Elementary School	39.42	36.70	33.90	36.89	37.44	39.66	39.34	33.48	(5.86)
16	River City Academy	8.62	8.98	8.82	8.94	8.89	7.34	7.30	7.60	0.30
08	Seward High School	21.83	22.63	21.43	22.35	22.78	18.54	19.59	13.24	(6.35)
14	Seward Middle	14.10	16.30	16.02	15.75	15.75	14.28	16.22	11.32	(4.90)
05	Skyview High School	-	-	-	-	-	-	-	-	-

**2021-2022 Budget
General Fund - Staffing in FTE's**

Loc	School or Department	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	Current FY21 Budget	Projected FY22 Budget	Change FY20 Current To FY21
12	Skyview Middle School	48.70	51.97	48.46	46.94	45.74	45.92	43.55	35.55	(8.00)
43	Soldotna Elementary School	36.93	38.47	38.24	33.83	33.68	35.78	35.41	31.71	(3.70)
09	Soldotna High School	67.38	67.55	66.33	63.99	65.09	72.41	71.33	60.08	(11.25)
64	Soldotna Montessori Charter School	20.97	21.73	19.51	20.51	20.49	20.14	20.49	20.49	-
17	Soldotna Prep	22.63	20.99	26.36	25.29	23.81	-	-	-	-
44	Sterling Elementary School	26.43	28.14	26.64	26.99	25.02	21.48	21.30	18.30	(3.00)
03	Susan B. English School	9.41	8.80	7.34	7.06	6.14	6.74	6.96	6.96	-
01	Tebughna School	4.96	4.96	5.51	5.51	5.46	4.16	4.98	4.13	(0.85)
45	Tustumena Elementary School	20.63	21.38	22.05	21.15	21.10	19.52	18.85	15.75	(3.10)
53	Voznesenka Elementary/High School	15.22	15.84	14.84	13.95	13.58	13.88	15.79	16.76	0.97
50	West Homer Elementary School	35.24	34.79	34.84	30.80	32.60	33.66	34.11	30.11	(4.00)
42	William H. Seward Elementary School	31.30	29.35	31.75	30.54	30.47	29.14	27.53	24.53	(3.00)
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.50	2.50	2.50	2.50	2.50	1.50	1.50	1.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.50	1.00	2.00	2.00	2.00	2.00	1.00	(1.00)
73	Assistant Superintendent Instruction	2.00	2.00	2.00	2.00	2.00	1.00	2.00	2.00	-
74	Fiscal Services	9.50	9.50	9.00	8.00	8.00	8.00	8.00	8.00	-
75	Planning and Operations	3.00	2.00	1.50	1.53	1.78	1.78	2.03	2.03	-
76	Purchasing and Warehouse	7.50	8.75	8.75	8.75	7.75	7.75	7.75	7.75	-
77	Human Resources	8.00	8.00	7.00	6.00	6.00	6.50	7.00	7.00	-
78	Information Services	13.00	13.00	13.00	12.00	12.00	12.50	13.00	13.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	33.85	32.55	29.05	26.24	29.57	25.58	28.04	27.02	(1.02)
82	Schools & Compliance	-	-	-	-	-	2.00	2.15	1.15	(1.00)
83	Districtwide Instruction	4.50	4.50	4.50	4.00	4.00	4.00	4.00	-	(4.00)
84	Elementary Ed/Curriculum	8.00	7.56	5.25	4.95	5.25	4.00	4.00	4.00	-
85	Innovation/Strategic Planning	13.28	11.98	11.19	4.67	4.77	7.54	2.60	3.60	1.00
86	Professional Learning/Federal Programs	12.91	14.21	13.76	3.60	4.10	1.45	1.51	1.76	0.25
87	Nursing Services	4.16	3.46	3.42	3.90	4.44	5.86	5.83	5.83	-
88	Communications	-	-	-	-	-	1.00	1.00	1.00	-
96	Unallocated	1.99	7.40	7.00	1.50	4.50	3.00	1.80	4.00	2.20
TOTALS		1,110.03	1,115.77	1,097.45	1,062.83	1,069.90	1,042.06	1,037.64	922.47	(115.17)

**Kenai Peninsula Borough School District
2021 - 2022 Budget
Staff - All Funds**

											Budget	
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Support Staff												
C/O Administrators	3.00	3.00	4.00	5.00	5.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00
Aides	210.50	217.99	213.37	207.41	210.80	206.25	216.15	210.91	229.67	205.52	202.31	202.44
Secretaries	97.07	101.32	101.51	103.60	101.49	98.41	93.38	90.94	92.42	89.17	87.43	82.93
Custodians	85.57	85.69	84.88	85.67	85.23	84.78	85.23	75.76	74.89	73.14	72.95	69.95
Food Service	39.17	43.36	45.12	46.40	46.59	44.90	46.11	43.82	44.58	42.63	42.60	42.60
Warehouse	7.50	7.50	7.50	7.50	7.50	8.75	8.75	8.75	7.75	7.75	7.75	7.75
Information Services	14.00	14.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.50	13.00	13.00
Other Support	40.83	40.33	40.33	41.58	40.23	38.61	38.49	38.23	36.97	38.04	38.13	38.76
Total Support Staff	497.64	513.19	509.71	510.16	509.84	500.70	506.11	485.41	503.28	473.75	469.17	462.43
Certificated Staff												
C/O Administrators	8.00	8.00	7.30	7.05	6.60	6.36	6.05	6.05	6.05	6.05	6.05	5.90
Principals/Asst Principals	40.60	42.60	42.61	42.83	40.88	40.63	38.99	38.70	38.30	38.50	37.30	33.20
Classroom Teachers	520.15	521.65	512.45	523.60	513.16	514.89	503.25	494.60	497.61	474.06	474.80	422.10
Special Education Teachers	139.65	141.70	142.95	142.45	143.45	142.55	141.55	139.00	140.55	140.95	142.75	142.75
Other Certified Staff	30.45	26.00	26.50	26.00	27.55	26.10	25.70	24.95	27.65	27.50	25.10	29.10
Total Certificated Staff	738.85	739.95	731.81	741.93	731.64	730.53	715.54	703.30	710.16	687.06	686.00	633.05
Total Staff	1,236.49	1,253.14	1,241.52	1,252.09	1,241.48	1,231.23	1,221.65	1,188.71	1,213.44	1,160.81	1,155.17	1,095.48

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2021 - 2022 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 *	151	21	-	172	\$ -	\$ -	\$ -	\$ -
31 Chapman	103	21	-	124	7,861	1,943	-	9,804
80 Connections **	676	206	407	1,289	-	-	-	-
32 Cooper Landing	11	-	1	12	986	-	111	1,097
68 Fireweed Academy Charter *	112	-	-	112	-	-	-	-
66 Homer Flex	-	-	30	30	-	-	3,664	3,664
06 Homer High	-	-	360	360	-	-	39,496	39,496
13 Homer Middle	-	169	-	169	-	15,636	-	15,636
35 Hope	18	4	8	30	1,614	416	977	3,006
56 Kachemak Selo	20	3	8	31	1,640	295	923	2,858
63 Kaleidoscope Charter*	260	-	-	260	-	-	-	-
48 K-Beach Elementary	302	-	-	302	23,049	-	-	23,049
67 Kenai Alternative	-	-	65	65	-	-	7,500	7,500
07 Kenai Central	-	-	403	403	-	-	44,213	44,213
11 Kenai Middle	99	246	-	345	7,556	22,760	-	30,316
15 Marathon ***	-	-	10	10	-	-	1,221	1,221
47 McNeil Canyon	106	-	-	106	8,090	-	-	8,090
37 Moose Pass	17	1	-	18	1,524	104	-	1,628
51 Mountain View	338	-	-	338	25,796	-	-	25,796
34 Nanwalek	44	9	22	75	4,071	995	2,875	7,941
10 Nikiski Middle/Sr High	43	80	177	300	2,984	7,402	19,419	29,804
52 Nikiski North Star	184	-	-	184	14,043	-	-	14,043
38 Nikolaevsk	11	6	12	29	902	538	1,385	2,824
02 Ninilchik	39	12	29	80	2,976	1,110	3,182	7,268
33 Paul Banks	154	-	-	154	11,753	-	-	11,753
40 Port Graham	19	6	10	35	1,758	664	1,307	3,728
49 Razdolna	37	11	40	88	3,317	1,143	4,439	8,899
46 Redoubt Elementary	230	-	-	230	17,554	-	-	17,554
16 River City Academy	-	31	98	129	-	2,868	10,752	13,620
08 Seward High	-	-	136	136	-	-	14,921	14,921
14 Seward Middle	40	71	-	111	3,053	6,569	-	9,622
12 Skyview Middle School	-	308	-	308	-	28,496	-	28,496
43 Soldotna Elementary	212	-	-	212	16,180	-	-	16,180
09 Soldotna High	-	-	591	591	-	-	64,839	64,839
64 Soldotna Montessori Charter *	165	-	-	165	-	-	-	-
44 Sterling Elementary	148	-	-	148	11,295	-	-	11,295
03 Susan B. English	35	9	6	50	3,238	995	784	5,018
01 Tebughna	14	4	8	26	1,295	442	1,045	2,783
45 Tustumena	127	-	-	127	9,693	-	-	9,693
53 Voznesenka	76	16	29	121	5,800	1,480	3,182	10,462
50 West Homer	200	-	-	200	15,264	-	-	15,264
42 William H. Seward Elementary	186	-	-	186	14,196	-	-	14,196
TOTAL	4,177	1,234	2,450	7,861	\$ 217,486	\$ 93,857	\$ 226,232	\$ 537,575

* 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

2021 - 2022 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.099	\$ -
Chapman	25,348	2	1,920	27,268		0.099	2,700
Connections	-	-	-	-		-	500
Cooper Landing **	8,324	1	960	9,284		0.099	1,100
Fireweed Academy Charter *	-	-	-	-		-	-
Greatland Adventure Academy*	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.099	1,100
Homer High	158,200	-	-	158,200	Intermediate	0.143	25,923
Homer Middle	65,556	-	-	65,556		0.121	7,932
Hope	13,500	-	-	13,500		0.099	1,337
Kachemak Selo **	5,468	-	-	5,468		0.099	1,100
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	4	3,840	50,775		0.099	5,027
Kenai Alternative	14,895	-	-	14,895		0.099	1,475
Kenai Central	189,007	1	960	189,967	Large	0.143	32,665
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.121	10,459
Marathon	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.099	3,242
Moose Pass **	8,989	-	-	8,989		0.099	1,100
Mountain View	50,000	3	2,880	52,880		0.099	5,235
Nanwalek	14,832	-	-	14,832		0.099	1,468
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.121	17,750
Nikiski North Star	50,000	-	-	50,000		0.099	4,950
Nikolaevsk	24,282	-	-	24,282		0.121	2,938
Ninilchik	55,277	-	-	55,277		0.143	7,905
Paul Banks	33,414	3	2,880	36,294		0.099	3,593
Port Graham	12,568	-	-	12,568		0.099	1,244
Razdolna ***	2,948	1	960	3,908		0.099	1,100
Redoubt	46,639	1	960	47,599		0.099	4,712
River City Academy **	-	-	-	-		0.143	1,100
Seward High	75,373	-	-	75,373	Small	0.143	12,978
Seward Middle	37,500	-	-	37,500		0.121	4,538
Skyview Middle School	117,101	-	-	117,101		0.143	16,745
Soldotna Elem	54,177	-	-	54,177		0.099	5,364
Soldotna High	154,637	4	3,840	158,477	Large	0.143	28,162
Soldotna Montessori Charter *	-	1	960	-		-	-
Sterling	33,844	2	1,920	35,764		0.099	3,541
Susan B English	59,208	-	-	59,208		0.143	8,467
Tebughna	25,976	-	-	25,976		0.099	2,572
Tustumena	46,679	-	-	46,679		0.099	4,621
Voznesenka **	5,200	3	2,880	8,080		0.099	1,100
West Homer	52,500	-	-	52,500		0.099	5,198
William H. Seward Elementary	52,199	-	-	52,199		0.099	5,168
	<u>1,781,711</u>	<u>31</u>	<u>29,760</u>	<u>1,810,511</u>			<u>\$ 246,109</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 \$1,100.

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2021 - 2022 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0058 per copy Budget
65	Aurora Borealis Charter *	172	-	-	-
31	Chapman	124	18,600	223,200	1,295
80	Connections***	1289	38,670	464,040	2,691
32	Cooper Landing	12	1,800	21,600	125
68	Fireweed Academy Charter *	112	-	-	-
66	Homer Flex **	30	4,500	54,000	313
06	Homer High	360	54,000	648,000	3,758
13	Homer Middle	169	25,350	304,200	1,764
35	Hope	30	4,500	54,000	313
56	Kachemak Selo	31	4,650	55,800	324
63	Kaleidoscope Charter*	260	-	-	-
48	K-Beach	302	45,300	543,600	3,153
67	Kenai Alternative **	65	9,750	117,000	679
07	Kenai Central	403	60,450	725,400	4,207
11	Kenai Middle	345	51,750	621,000	3,602
15	Marathon	10	1,500	18,000	104
47	McNeil Canyon	106	15,900	190,800	1,107
37	Moose Pass	18	2,700	32,400	188
51	Mountain View	338	50,700	608,400	3,529
34	Nanwalek	75	11,250	135,000	783
10	Nikiski Middle/Sr	300	45,000	540,000	3,132
52	Nikiski North Star	184	27,600	331,200	1,921
38	Nikolaevsk	29	4,350	52,200	303
02	Ninilchik	80	12,000	144,000	835
33	Paul Banks	154	23,100	277,200	1,608
40	Port Graham	35	5,250	63,000	365
49	Razdolna	88	13,200	158,400	919
46	Redoubt	230	34,500	414,000	2,401
16	River City Academy	129	19,350	232,200	1,347
08	Seward High	136	20,400	244,800	1,420
14	Seward Middle	111	16,650	199,800	1,159
12	Skyview Middle School	308	46,200	554,400	3,216
43	Soldotna Elem	212	31,800	381,600	2,213
09	Soldotna High	591	88,650	1,063,800	6,170
64	Soldotna Montessori Charter *	165	-	-	-
44	Sterling	148	22,200	266,400	1,545
03	Susan B English	50	7,500	90,000	522
01	Tebughna	26	3,900	46,800	271
45	Tustumena	127	19,050	228,600	1,326
53	Voznesenka	121	18,150	217,800	1,263
50	West Homer	200	30,000	360,000	2,088
42	William H. Seward Elementary	186	27,900	334,800	1,942
Total		<u>7,861</u>	<u>918,120</u>	<u>11,017,440</u>	<u>63,901</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

**2021-22 Budget
Capital Spending and Major Projects**

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

The proposed FY22 budget includes funding for the following projects:

Area-wide auditorium lighting upgrades	300,000
Area-wide assessment/design needs	300,000
Area-wide electrical and lighting upgrades	150,000
Area-wide flooring replacement upgrades	125,000
Area-wide HVAC/DDC upgrades and repairs	850,000
Area-wide portables and outbuildings	150,000
Area-wide security and safety improvements	175,000
Area-wide building envelope upgrade/replacement	200,000
Vehicle/pickup/van/small tractor for maintenance	35,000
Vehicle/pickup/van/small tractor for maintenance	35,000
Total	<u>\$2,320,000</u>

Capital Projects

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

CODE STRUCTURE:

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

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

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

FUND CODES

100	School Operating (General Fund)	260	Title III-A, English Lang. Acquisit.	300	McKinney-Vento Homeless
201	State Staff Dev Mini-Grants	263	Governor's Alternative Grant	350	Title VI - Indian Education
205	Pupil Transportation	265	Carl Perkins - Basic	356	Gear Up
214	Statewide Alaska Mentorship	266	Title VI-B	371	Corporate Grants
221	AK Works	272	Upward Bound/UAF	372	Community Theater
255	Food Service	281	Migrant Education	375	Equipment Fund
260	Title I-A	284	Youth in Detention	379	School Incentive
260	Title I-C, Migrant Education	289	Governor's Drug Prevention	500	Capital Project
260	Title I-D, Neglected & Delinquent	295	School Improvement	710	Pupil Activity
260	Title II-A, Professional Devel.	298	Title I-D, Delinquent		

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	40	Port Graham Elem/High	72	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	42	William H. Seward Elementary	73	C/O Asst. Supt.-Instruction
03	Susan B English Elem/Hi	43	Soldotna Elementary	74	C/O Fiscal Services
06	Homer High	44	Sterling Elementary	75	C/O Planning and Operations
07	Kenai Central High	45	Tustumena Elementary	76	C/O Purchasing & Warehouse
08	Seward High	46	Redoubt Elementary	77	C/O Human Resources
09	Soldotna High	47	McNeil Canyon Elem	78	C/O Information Services
10	Nikiski Mid/Sr High	48	K-Beach Elementary	79	E-Rate/Tech Plan
11	Kenai Middle	49	Razdolna Elementary	80	Connections
12	Skyview Middle	50	West Homer Elementary	81	Student Support Services
13	Homer Middle	51	Mt. View Elementary	82	Schools and Compliance
14	Seward Middle	52	Nikiski North Star Elementary	83	Districtwide Services
15	Kenai Youth Facility	53	Voznesenka Elem/High	84	Curriculum
16	River City Academy	56	Kachemak Selo	85	Innovations/Strategic Planning
17	Soldotna Prep	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		

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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

FUNCTION CODES

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

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

FUNCTION CODES AND DESCRIPTIONS

4100 REGULAR INSTRUCTION

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

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4130 **GIFTED/TALENTED INSTRUCTION**

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

4140 **ALTERNATIVE INSTRUCTION**

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

4160 **VOCATIONAL EDUCATION INSTRUCTION**

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

4200 **SPECIAL EDUCATION INSTRUCTION**

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

4220 **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

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

4330 HEALTH SERVICES

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

4350 SUPPORT SERVICES - INSTRUCTION

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

4352 LIBRARY SERVICE

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

4354 INSERVICE

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

4400 SCHOOL ADMINISTRATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4450 SCHOOL ADMINISTRATION SUPPORT

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

45xx DISTRICT ADMINISTRATION

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

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

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

4600 OPERATION AND MAINTENANCE OF PLANT

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

4700 PUPIL ACTIVITY

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

4760 PUPIL TRANSPORTATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4780 **COMMUNITY SERVICES**

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

4790 **FOOD SERVICES**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

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

OBJECT CODES AND DESCRIPTIONS

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

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

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

3120 ASSISTANT SUPERINTENDENT - Certified

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

3130 PRINCIPAL/ASSISTANT PRINCIPAL

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3140 DIRECTOR/COORDINATOR - Certified

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

3150 TEACHER

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

3161 EXTRA DUTY COMPENSATION - Certified

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

3162 EMOLUMENT

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

3171 SUBSTITUTES - Certified with Certificate

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

3172 TEMPORARY - Certified w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certified

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certified

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

3190 LEAVE – Certified

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

3211 ADMINISTRATOR – Classified

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

3212 DIRECTOR/COORDINATOR - Classified

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3220 **SPECIALISTS - NURSES**

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

3230 **AIDES/TUTORS**

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

3240 **SUPPORT STAFF**

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

3250 **MAINTENANCE/CUSTODIAL**

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

3260 **FOOD SERVICE STAFF**

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

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

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

3291 **SUBSTITUTES - SUPPORT STAFF**

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

3292 **EXTRA DUTY COMPENSATION - Support**

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

3293 **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

3294 **TEMPORARY SALARIES - SUPPORT**

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

3295 **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

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

3300 LEAVE – Support

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

35xx BENEFITS

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

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

3511 Health Care Costs

	<u>CERTIFIED</u>	<u>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 %

SUPPORT STAFF

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

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 **PROFESSIONAL AND TECHNICAL SERVICES**

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

4140 **PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

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

4150 **PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

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

4200 **TRAVEL**

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

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

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

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

4320 **GARBAGE** - for building.

4331 **POSTAGE**

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

4332 **TELEPHONE**

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

4360 **ELECTRICITY** - for building.

4380 **FUEL** - for building

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4401 **FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

4402 **PURCHASED SERVICES**

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

4408 **COPY SERVICES**

Per copy costs are recorded under this object code.

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

4501 **SUPPLIES**

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

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

4502 **DISCRETIONAL MATERIAL**

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

4580 **GAS & OIL**

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4850 STIPENDS

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

4901 OTHER EXPENSES

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

4902 CAREER DEVELOPMENT

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

4903 PROFESSIONAL DUES

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

4904 PHYSICAL EXAM REIMBURSEMENT

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

4950 INDIRECT COSTS

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

5101 EQUIPMENT - General

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

5102 EQUIPMENT – Technology

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

Glossary of Terms

Account Number	A system of numbering or otherwise designating accounts, in such a manner that the number and placement used reveals certain information.
Accrual Basis	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
Activity	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
ADM	Average Daily Membership – the aggregate days of membership of pupils divided by the actual number of days in session for the counting period for which a determination is being made. AS14.17.250
Adopted Budget	Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.
Annual Budget	A budget development and enacted to apply to a single fiscal year.
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