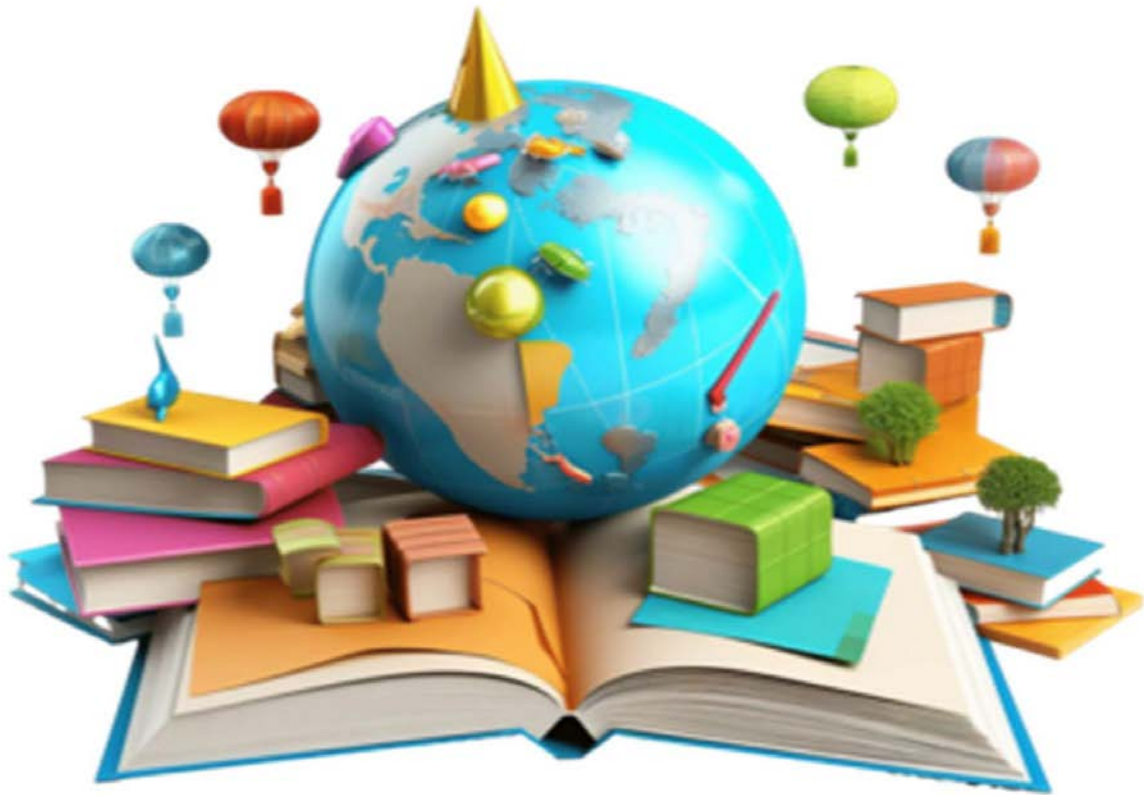


**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

2025-26 Preliminary Budget

April 23, 2025



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2025
and Ending June 30, 2026

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
2025-2026 Budget**

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INTRODUCTORY SECTION



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL


This Meritorious Budget Award is presented to:

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

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




Ryan S. Stechschulte
President


James M. Rowan, CAE, SFO
CEO/Executive Director

FY26 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY26 Projection	FY25 10/23/24	Difference
Aurora Borealis Charter	0	24	23	24	23	24	24	20	16	14	0	0	0	0	192	198	(6)
Chapman	0	17	16	23	17	23	20	19	17	18	0	0	0	0	170	168	2
Connections	0	52	53	61	71	76	70	68	63	90	91	98	139	140	1072	1199	(127)
Cooper Landing	0	0	2	0	4	0	2	2	3	2	0	0	0	0	15	16	(1)
Fireweed Academy Charter	0	20	15	14	16	16	13	16	0	0	0	0	0	0	110	104	6
Homer Flex	0	0	0	0	0	0	0	0	0	0	5	5	10	10	30	37	(7)
Homer High	0	0	0	0	0	0	0	0	0	0	112	90	88	80	370	346	24
Homer Middle	0	0	0	0	0	0	0	0	82	99	0	0	0	0	181	199	(18)
Hope	0	1	2	1	0	2	2	1	0	2	2	1	1	1	16	18	(2)
Kachemak Selo	0	3	4	2	3	3	4	4	2	4	3	0	0	0	32	29	3
Kaleidoscope Charter	0	40	28	41	35	35	31	0	0	0	0	0	0	0	210	206	4
K-Beach	0	52	52	42	60	64	53	45	0	0	0	0	0	0	368	382	(14)
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	1	4	10	25	40	40	0
Kenai Central High	0	0	0	0	0	0	0	0	0	0	145	142	130	103	520	497	23
Kenai Middle	0	0	0	0	0	0	0	130	136	134	0	0	0	0	400	404	(4)
Marathon	0	0	0	0	0	0	0	0	1	1	1	1	2	4	10	7	3
McNeil Canyon	0	22	25	21	18	27	18	19	0	0	0	0	0	0	150	143	7
Moose Pass	0	2	1	4	4	2	4	2	0	0	0	0	0	0	19	17	2
Mountain View	0	55	57	61	64	86	74	0	0	0	0	0	0	0	397	433	(36)
Nanwalek	0	5	2	6	8	5	4	4	7	6	6	3	4	2	62	61	1
Nikiski Middle/Senior	0	0	0	0	0	0	0	37	32	38	38	52	44	29	270	269	1
Nikiski North Star	0	34	33	37	32	39	36	0	0	0	0	0	0	0	211	217	(6)
Nikolaevsk	0	1	0	1	1	4	2	3	2	2	1	1	1	1	20	19	1
Ninilchik	0	6	6	8	7	11	8	10	9	6	6	7	10	7	101	107	(6)
Paul Banks	0	55	67	47	0	0	0	0	0	0	0	0	0	0	169	193	(24)
Port Graham	0	4	3	3	0	1	3	2	4	1	3	1	3	2	30	29	1
Razdolna	0	3	3	9	5	6	6	5	4	4	9	5	8	2	69	74	(5)
Redoubt	0	40	32	42	45	44	44	40	0	0	0	0	0	0	287	322	(35)
River City Academy	0	0	0	0	0	0	0	0	11	11	15	13	11	18	79	78	1
Seward Elem	0	25	25	28	37	32	35	0	0	0	0	0	0	0	182	195	(13)
Seward High	0	0	0	0	0	0	0	0	0	0	29	42	43	42	156	172	(16)
Seward Middle	0	0	0	0	0	0	0	36	36	38	0	0	0	0	110	104	6
Skyview Middle	0	0	0	0	0	0	0	0	178	175	0	0	0	0	353	342	11
Soldotna Elem	0	26	35	40	32	42	34	40	0	0	0	0	0	0	249	258	(9)
Soldotna High	0	0	0	0	0	0	0	0	0	0	163	172	166	153	654	651	3
Soldotna Montessori Charter	0	20	24	24	24	24	24	24	0	0	0	0	0	0	164	164	0
Sterling	0	16	11	13	19	16	16	20	0	0	0	0	0	0	111	113	(2)
Susan B English	0	3	0	5	2	2	3	1	1	2	1	1	1	3	25	22	3
Tebughna	0	0	2	1	1	3	0	2	2	6	1	1	0	1	20	22	(2)
Tustumena	0	10	24	18	24	16	24	20	0	0	0	0	0	0	136	159	(23)
Voznesenka	0	11	15	16	11	11	16	10	14	7	12	6	5	9	143	145	(2)
West Homer	0	0	0	0	59	59	58	46	0	0	0	0	0	0	222	212	10
	0	547	560	592	622	673	628	626	620	660	644	645	676	632	8,125	8,371	(246)

Organizational Section

Borough and School District Relationship

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

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

Mission Statement
Supporting students in life success.

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 43 schools; estimated enrollment for FY26 is 8,125 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. The District is a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades.

Major Goals and Objectives

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

Board of Education Goals

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

- 1) Support the district strategic plan in all areas.
- 2) Advocate proactively for predictable, sustainable and adequate funding.
- 3) Increase communication and engagement with staff and the public.

District Goals

2022-2027 KPBSD Strategic Plan

Mission: Supporting students in life success.

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

Core Values:

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

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

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

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

Priorities:

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

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

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

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

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

District Administration and Management

District Administration 2025 - 26

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

School Administration and Management

School Administrators 2025 -26

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

Budget Administration and Management

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

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

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

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

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

Classification of Funds and Account Groups

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

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

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

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

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

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

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

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

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

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

Budget Supervision and Oversight

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

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

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

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

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

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

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the budget transfers. Finally, the District prepares a Annual Comprehensive Financial Report to report the audited results of district operations for the fiscal year. For the past 30 years, the Kenai Peninsula Borough School District has been the recipient of the Association of School Business Officials International (ASBO) award for excellence in financial reporting.



FINANCIAL SECTION

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 – 2026 Budget**

Classification of Funds and Account Groups

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

Fund Accounting

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

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

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

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

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

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

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2025 - 2026
All Government Funds - Revenue**

2021-22 Actual	2022-23 Actual	2023-24 Actual	Revenue Source	Original 2024-25 Budget	Current 2024-25 Budget	Preliminary 2025-26 Budget	Change	% of Chg
\$ 11,462,686	\$ 12,822,896	\$ 14,292,451	Borough In-Kind	\$ 14,292,451	\$ 15,314,096	\$ 15,314,096	\$ -	-
36,537,314	39,741,388	40,460,663	Borough Appropriation	41,935,856	40,914,211	47,044,984	6,130,773	15
(755,921)	466,388	1,207,254	Interest	300,000	300,000	300,000	-	-
596,220	671,349	594,422	E-Rate	700,000	700,000	700,000	-	-
22,800	13,700	33,300	Rentals	30,000	30,000	30,000	-	-
248,851	119,202	92,189	Other Local Revenue	150,000	150,000	150,000	-	-
<u>48,111,950</u>	<u>53,834,923</u>	<u>56,680,279</u>	Total Local Revenue	<u>57,408,307</u>	<u>57,408,307</u>	<u>63,539,080</u>	<u>6,130,773</u>	11
73,573,326	73,933,935	70,427,148	Foundation Program	66,915,412	68,868,325	64,297,274	(4,571,051)	(7)
29,652	3,852,233	5,812,774	Other State Revenue	11,418,396	11,639,812	11,390,599	(249,213)	-
1,936,660	680,897	719,178	PERS On-Behalf Payment	642,776	642,776	610,365	(32,411)	(5)
9,329,202	5,866,919	6,250,660	TRS On-Behalf Payment	6,490,123	6,490,123	6,250,661	(239,462)	(4)
279,348	277,949	273,173	Quality Schools	268,635	273,878	268,014	(5,864)	(2)
<u>85,148,188</u>	<u>84,611,933</u>	<u>83,482,933</u>	Total State Revenue	<u>85,735,342</u>	<u>87,914,914</u>	<u>82,816,913</u>	<u>(5,098,001)</u>	(6)
<u>2,000,000</u>	<u>-</u>	<u>-</u>	CARES Act, KPB	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>2,000,000</u>	<u>-</u>	<u>-</u>	Total Federal Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>135,260,138</u>	<u>138,446,856</u>	<u>140,163,212</u>	Total General Fund Revenue	<u>143,143,649</u>	<u>145,323,221</u>	<u>146,355,993</u>	<u>1,032,772</u>	1
Special Revenue Funds Revenue:								
4,996,106	3,474,773	3,384,325	Food Service Fund	3,554,950	3,554,950	3,554,950	-	-
7,206,772	7,385,941	7,276,935	Student Transportation Fund	7,949,950	7,949,950	7,130,583	(819,367)	(10)
<u>12,202,878</u>	<u>10,860,714</u>	<u>10,661,260</u>	Total Special Revenue Funds Revenue	<u>11,504,900</u>	<u>11,504,900</u>	<u>10,685,533</u>	<u>(819,367)</u>	(7)
<u>\$147,463,016</u>	<u>\$ 149,307,570</u>	<u>\$ 150,824,472</u>	Total Revenues and Other Financing Sources	<u>\$ 154,648,549</u>	<u>\$ 156,828,121</u>	<u>\$157,041,526</u>	<u>\$ 213,405</u>	0

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2025 - 2026
All Government Funds - Expenditures**

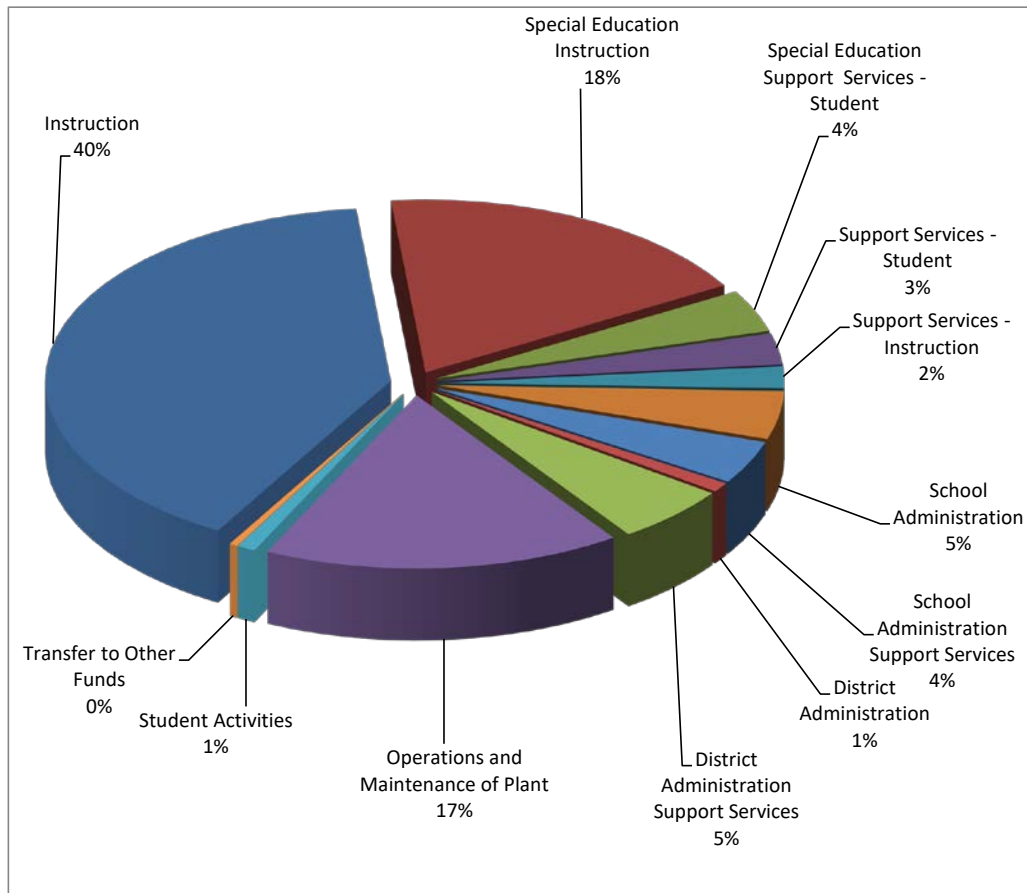
2021-22 Actual	2022-23 Actual	2023-24 Actual	Expenditure Summary by Function	Original 2024-25 Budget	Revised 2024-25 Budget	Preliminary 2025-26 Budget	Change	% of Chg
\$ 58,194,099	\$ 56,975,644	\$ 56,786,844	Instruction	\$ 60,995,722	\$ 67,195,964	\$ 58,630,855	\$ (8,565,109)	(13)
21,211,388	21,439,762	22,229,278	Special Education - Instruction	24,307,434	22,343,574	26,645,440	4,301,866	19
6,444,932	6,120,327	6,060,186	Special Education Support Services - Student	5,665,387	6,560,092	5,776,085	(784,007)	(12)
3,423,674	4,213,956	4,478,423	Support Services - Student	5,364,074	4,712,651	4,289,347	(423,304)	(9)
2,559,175	2,573,743	2,609,279	Support Services - Instruction	3,351,215	3,339,674	2,980,209	(359,465)	(11)
6,814,746	6,842,248	6,875,189	School Administration	6,522,771	6,889,755	6,605,766	(283,989)	(4)
5,291,429	5,693,427	5,778,112	School Administration Support Services	5,922,768	5,490,156	5,905,852	415,696	8
1,679,248	1,288,789	1,293,171	District Administration	1,247,711	1,258,469	1,299,701	41,232	3
5,964,530	6,426,908	6,843,176	District Administration Support Services	7,983,004	8,577,663	7,928,479	(649,184)	(8)
21,750,919	22,589,113	23,447,810	Operations and Maintenance of Plant	24,439,117	24,236,550	24,470,710	234,160	1
1,678,346	1,667,901	1,752,097	Student Activities	1,877,429	1,926,704	1,273,549	(653,155)	(34)
135,012,486	135,831,818	138,153,565	Total General Fund Expenditures	147,676,632	152,531,252	145,805,993	(6,725,259)	(4)
Special Revenue Funds Expenditures:								
3,748,944	4,371,063	4,001,818	Food Service Fund	3,891,319	3,891,319	4,002,145	110,826	3
8,277,035	7,674,269	8,357,597	Student Transportation Fund	7,949,950	7,949,950	7,680,583	(269,367)	(3)
12,025,979	12,045,332	12,359,415	Total Special Revenue Fund Expenditures	11,841,269	11,841,269	11,682,728	(158,541)	(1)
147,038,465	147,877,150	150,512,980	Total Expenditures	159,517,901	164,372,521	157,488,721	(6,883,800)	(4)
Excess (Deficiency) of Revenues Over Expenditures - General Fund								
247,652	2,615,038	2,009,647	General Fund	(4,532,983)	(7,208,031)	550,000	7,758,031	(108)
176,899	(1,184,618)	(1,698,155)	Special Revenue	(336,369)	(336,369)	(997,195)	(660,826)	196
424,551	1,430,420	311,492	Total Excess (Deficiency) of Revenues Over Expenditures - All Funds	(4,869,352)	(7,544,400)	(447,195)	7,097,205	(94)
Other Financing Sources/Uses (transfers):								
695,000	730,000	695,000	Transfers to Special Revenue Funds *	145,000	145,000	550,000	405,000	279
(695,000)	(730,000)	(695,000)	Transfers from General Fund	(145,000)	(145,000)	(550,000)	(405,000)	279
-	-	-	Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in/Allocation of Fund Balance								
(447,348)	1,885,038	1,314,647	General Fund	(4,677,983)	(7,353,031)	-	7,353,031	(100)
871,899	(454,618)	(1,003,155)	Special Revenue	(191,369)	(191,369)	(447,195)	(255,826)	134
424,551	1,430,420	311,492	Total Net Change in/Allocation of Fund Balance	(4,869,352)	(7,544,400)	(447,195)	7,097,205	(94)
Fund Balance, Beginning of Year								
15,823,901	15,376,553	17,261,591	General Fund	18,576,238	18,576,238	11,223,207	(7,353,031)	(40)
1,966,610	2,983,507	2,197,708	Special Revenue	975,360	289,208	289,208	-	-
17,790,511	18,360,060	19,459,299	Total Fund Balance, Beginning of Year	19,551,598	18,865,446	11,512,415	(7,353,031)	(39)
Fund Balance, End of Year								
15,376,553	17,261,591	18,576,238	General Fund	13,898,255	11,223,207	11,223,207	-	-
2,838,509	2,528,889	1,194,553	Special Revenue	783,991	97,839	(157,987)	(255,826)	(261)
\$ 18,215,062	\$ 19,790,480	\$ 19,770,791	Fund Balances, End of Year - All Funds	\$ 14,682,246	\$ 11,321,046	\$ 11,065,220	(255,826)	(2)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2025 - 2026 Budget

General Fund Expenditure Summary by Function

Expenditure Summary by Function	Current 2024-25 Budget	2025-26 Budget
Instruction	\$ 67,195,964	\$ 58,630,855
Special Education Instruction	22,343,574	26,645,440
Special Education Support Services - Student	6,560,092	5,776,085
Support Services - Student	4,712,651	4,289,347
Support Services - Instruction	3,339,674	2,980,209
School Administration	6,889,755	6,605,766
School Administration Support Services	5,490,156	5,905,852
District Administration	1,258,469	1,299,701
District Administration Support Services	8,577,663	7,928,479
Operations and Maintenance of Plant	24,236,550	24,470,710
Student Activities	1,926,704	1,273,549
Transfer to Other Funds	145,000	550,000
Total General Fund Expenditures	\$ 152,676,252	\$ 146,355,993



GENERAL FUND

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Actual Expenditures 2021-22	Actual Expenditures 2022-23	Actual Expenditures 2023-24	Current Appropriation 2024-25	Object	Description	Recommended 2025-26	Difference Between 2025-26 and Revised 2024-25 +(-)	PCT +(-)
\$ 179,000	\$ 179,000	\$ 179,000	\$ 195,000	3110	Superintendent	\$ 198,900	3,900	2.00
147,453	154,624	161,109	163,387	3120	Assistant Superintendent - Certified	175,932	12,545	7.68
4,130,279	4,520,133	4,427,090	4,593,099	3130	Principal/Assistant Principal	4,448,637	(144,462)	(3.15)
965,121	1,388,427	1,308,460	1,288,350	3140	Director/Coordinator - Certified	1,256,291	(32,059)	(2.49)
36,022,200	36,234,107	36,245,288	41,501,094	3150	Teachers	42,022,399	521,305	1.26
508,557	524,588	515,151	698,247	3161	Extra-Duty Compensation Certified	382,345	(315,902)	(45.24)
99,805	140,354	119,404	35,521	3162	Emolument	35,521	-	-
-	3,400	5,450	-	3163	Prep Time	-	-	-
373,973	534,443	787,512	597,943	3171	Substitute Certified w/Certificate	654,932	56,989	9.53
112,558	145,055	156,764	94,613	3172	Temporary Certified w/Certificate	2,500	(92,113)	(97.36)
347,725	551,928	395,819	238,940	3173	Long Term Substitute - Certified	175,000	(63,940)	(26.76)
3,711,641	3,371,789	3,448,486	3,709,794	3180	Specialists - Certified	3,328,318	(381,476)	(10.28)
990,787	430,827	408,913	233,450	3190	Leave - Certified	227,950	(5,500)	(2.36)
-	-	-	-	3211	Assistant Superintendent - Support	-	-	-
570,897	450,126	465,028	537,518	3212	Director/Coordinator Support	473,873	(63,645)	(11.84)
587,394	1,130,631	1,056,243	1,009,159	3220	Specialist - Nurse	1,326,055	316,896	31.40
5,667,768	5,829,987	6,107,758	6,668,935	3230	Tutors/Aides	6,137,523	(531,412)	(7.97)
5,755,755	6,366,746	6,588,472	7,173,558	3240	Support Staff	6,313,272	(860,286)	(11.99)
2,785,804	2,855,281	2,823,603	3,267,300	3250	Maintenance/Custodians	3,282,953	15,653	0.48
4,363	7,452	5,683	-	3272	Activity Bus Driver	-	-	-
258,572	317,954	422,212	442,654	3291	Substitute - Support	435,766	(6,888)	(1.56)
452,800	472,620	541,768	350,875	3292	Extra-Duty Compensation Support	165,103	(185,772)	(52.95)
46,760	17,673	30,551	12,366	3293	Long Term Substitute - Support	5,000	(7,366)	(59.57)
379,292	450,373	543,096	118,657	3294	Temporary Salaries - Support	118,657	-	-
197,568	256,532	178,558	40,287	3295	Overtime - Support	40,180	(107)	(0.27)
779,835	802,405	714,599	397,072	3296	Substitute Certified w/o Certificate	378,901	(18,171)	(4.58)
375,494	376,511	237,779	50,000	3300	Leave - Support	50,000	-	-
19,640,581	19,783,164	19,930,105	22,905,430	3511	Health Care Costs	24,342,724	1,437,294	6.27
90,348	94,198	101,155	105,820	3512	Life Insurance	104,524	(1,296)	(1.22)
24,785	31,817	40,507	105,328	3520	Unemployment Insurance	104,524	(804)	(0.76)
633,461	646,835	644,000	758,414	3541	FICA Medicare (TRS)	751,862	(6,552)	(0.86)
1,392,780	1,542,254	1,582,905	1,596,788	3542	FICA Contribution	1,491,928	(104,860)	(6.57)
5,732,497	5,663,260	5,727,581	6,533,043	3550	TRS Retirement	6,512,700	(20,343)	(0.31)
-	-	-	-	3558	TRS DC Forfeiture	-	-	-
9,304,014	5,866,919	6,250,661	6,490,123	3559	TRS On-Behalf	6,250,661	(239,462)	(3.69)
3,459,496	3,604,214	3,663,280	4,071,006	3560	PERS Retirement	3,888,494	(182,512)	(4.48)
-	-	-	-	3568	PERS DC Forfeiture	-	-	-
1,936,660	680,897	719,178	642,776	3569	PERS On-Behalf	610,365	(32,411)	(5.04)
1,570,859	1,713,231	1,961,945	2,320,906	3631	Worker's Compensation	2,320,906	-	-
1,854,506	2,110,629	2,783,545	3,440,699	4100	Professional-Technical Service	1,409,635	(2,031,064)	(59.03)
85,449	100,773	144,600	146,770	4121	In Kind Professional -Technical Audit	144,600	(2,170)	(1.48)
160,253	199,786	143,906	125,000	4140	Professional-Technical Legal	125,000	-	-
2,190	2,220	2,885	4,385	4150	Professional -Technical Medical	-	(4,385)	(100.00)
36,096	45,601	37,820	71,681	4201	Travel - Meals	55,981	(15,700)	(21.90)
183,911	216,440	202,387	244,982	4202	Travel - Mileage	231,469	(13,513)	(5.52)
154,206	222,739	198,532	335,695	4203	Travel - Other	253,042	(82,653)	(24.62)
33,204	49,895	38,286	39,964	4250	Student Travel	18,620	(21,344)	(53.41)
265,964	286,612	318,320	291,835	4310	Water And Sewage	292,181	346	0.12
160,111	158,585	202,507	160,378	4320	Garbage	163,310	2,932	1.83
26,366	33,372	26,225	40,121	4331	Postage	36,681	(3,440)	(8.57)
1,045,618	1,126,255	1,081,414	973,950	4332	Telephone	959,950	(14,000)	(1.44)
73,390	71,730	77,405	81,600	4350	In Kind Utilities	81,600	-	-
3,812,326	3,534,707	3,826,289	3,586,585	4360	Electricity	3,406,163	(180,422)	(5.03)
1,405,640	1,294,914	1,522,614	1,309,936	4370	Natural/Bottled Gas	1,262,989	(46,947)	(3.58)
600,137	675,532	664,127	689,043	4380	Fuel For Heating	669,051	(19,992)	(2.90)
9,408	16,001	12,388	11,350	4401	Freight Costs	10,650	(700)	(6.17)
329,924	140,505	151,774	218,873	4402	Purchased Service	106,120	(112,753)	(51.52)
128,015	127,896	142,821	146,585	4403	In Kind Custodial	146,585	-	-
7,729,732	8,950,303	9,204,183	9,613,555	4404	In Kind Maintenance	9,613,555	-	-
102,220	124,409	142,421	78,162	4408	Purchased Service - Copier	66,443	(11,719)	(14.99)
578,012	621,680	653,200	609,773	4410	Rental	510,812	(98,961)	(16.23)
468,673	351,521	254,239	379,207	4430	Repair & Maintenance Agreement	233,759	(145,448)	(38.36)
1,560,419	2,111,369	2,539,963	3,004,680	4450	Liability Insurance	3,004,680	-	-
15,508	16,224	16,415	17,000	4490	Student Accident Insurance	17,000	-	-
3,524,345	3,716,245	3,317,956	3,958,970	4501	Supplies	2,544,541	(1,414,429)	(35.73)
109,568	107,400	102,881	155,558	4502	Discretionary Material	149,071	(6,487)	(4.17)
1,472,604	682,013	1,053,711	1,159,637	4503	Software	927,085	(232,552)	(20.05)
-	51	33,269	-	4560	Inventory Adjustment	-	-	-
34,478	39,287	39,409	38,275	4580	Gas And Oil	34,841	(3,434)	(8.97)
-	-	300	-	4850	Stipends	-	-	-
(23,766)	190,666	197,230	677,271	4901	Other Expenses	153,698	(523,573)	(77.31)
59,654	112,015	85,846	213,336	4902	Career Development	235,397	22,061	10.34
26,348	27,561	29,545	26,166	4903	Professional Dues	27,304	1,138	4.35
683	1,244	1,725	-	4904	Physical Exam Reimbursement	-	-	-
14,941	7,500	-	2,500	4906	Moving Expenses	10,000	7,500	300.00
(1,069,495)	(1,028,196)	(1,053,057)	(196,742)	4950	Indirect Costs	(413,631)	(216,889)	-
224,217	121,631	64,613	46,385	5101	Equipment	7,500	(38,885)	(83.83)
580,698	2,091,731	1,439,234	1,880,634	5102	Equipment-Technology	1,295,615	(585,019)	(31.11)
695,000	730,000	695,000	145,000	5500	Transfer To Other	550,000	405,000	279.31
\$ 135,707,486	\$ 136,561,819	\$ 138,848,565	\$ 152,676,252		Fund Total	\$ 146,355,993	\$ (6,320,259)	(4.14)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Actual Expenditures 2021-22	Actual Expenditures 2022-23	Actual Expenditures 2023-24	Current Appropriation 2024-25	Description	Recommended 2025-26	Difference Between 2024-25 Revised 2023-24 +(-)	PCT +(-)
612,316	736,480	673,054	616,064	01 Tebughna	674,627	58,563	10
1,513,184	1,757,067	1,857,452	1,842,529	02 Ninilchik	1,807,972	(34,557)	(2)
1,080,916	1,169,369	1,072,639	966,526	03 Susan B. English	962,337	(4,189)	(0)
5,015,224	4,572,930	4,782,885	5,039,848	06 Homer High	4,809,427	(230,421)	(5)
5,591,972	5,395,059	5,783,138	6,529,448	07 Kenai Central	6,347,233	(182,215)	(3)
2,143,724	1,853,728	1,993,071	2,445,754	08 Seward High	2,338,784	(106,970)	(4)
7,456,061	7,674,342	8,217,732	8,672,153	09 Soldotna High	8,094,054	(578,099)	(7)
4,043,069	4,081,932	3,877,443	4,226,646	10 Nikiski Jr/Sr	4,047,841	(178,805)	(4)
4,260,135	4,689,421	4,474,807	4,696,471	11 Kenai Middle	4,672,600	(23,871)	(1)
4,484,125	4,481,610	4,352,170	4,865,991	12 Skyview Middle	4,802,882	(63,109)	(1)
2,648,155	2,595,564	2,637,647	3,012,456	13 Homer Middle	2,744,692	(267,764)	(9)
1,487,893	1,568,706	1,483,598	1,396,501	14 Seward Middle	1,531,843	135,342	10
20,128	32,742	34,535	155,684	15 Marathon School	156,749	1,065	1
990,007	710,469	772,853	738,005	16 River City Academy	761,903	23,898	3
-	-	-	-	17 Soldotna Prep	-	-	-
1,957,825	1,843,454	2,060,312	2,293,295	31 Chapman	2,349,129	55,834	2
395,947	350,208	385,815	357,271	32 Cooper Landing	327,459	(329,812)	(8)
3,131,709	3,125,828	3,225,676	3,083,330	33 Paul Banks	3,144,320	60,990	2
1,379,346	1,282,518	1,342,938	1,338,714	34 Nanwalek	1,349,452	10,738	1
450,294	547,693	482,159	453,602	35 Hope	369,727	(83,875)	(18)
311,142	351,333	356,408	384,820	37 Moose Pass	414,575	29,755	8
413,918	475,784	565,340	561,884	38 Nikolaevsk	14,528	(547,356)	(97)
803,784	640,894	681,496	588,444	40 Port Graham	725,237	136,793	23
2,673,171	2,782,448	2,503,290	2,951,383	42 William H. Seward Elem	2,833,342	(118,041)	(4)
3,649,863	3,310,269	3,200,752	3,663,149	43 Soldotna Elem	3,850,745	187,596	5
2,072,546	2,070,921	1,936,224	1,977,473	44 Sterling	-	(1,977,473)	(100)
1,851,001	1,789,639	1,809,042	2,096,233	45 Tustumena	2,128,866	32,633	2
3,620,496	4,044,668	3,730,313	3,895,892	46 Redoubt	4,126,429	230,537	6
1,471,386	1,624,103	1,779,553	1,904,767	47 McNeil Canyon	1,900,780	(3,987)	(0)
3,976,886	4,340,434	4,414,319	4,823,150	48 K-Beach	4,846,684	23,534	0
1,147,703	1,184,203	1,343,201	1,317,744	49 Razzdolna	1,266,193	(51,551)	(4)
2,811,386	2,462,471	2,949,361	3,245,444	50 West Homer	3,491,149	245,705	8
4,635,372	5,434,524	5,219,658	6,000,658	51 Mountain View	5,836,515	(164,143)	(3)
2,896,518	3,070,311	3,199,259	3,529,666	52 Nikiski North Star	3,258,388	(271,278)	(8)
1,785,186	1,667,558	1,571,212	1,806,334	53 Voznesenka	2,104,051	297,717	16
870,247	688,812	803,316	803,405	56 Kachemak Selo	803,962	557	0
-	-	-	-	62 Tulen Charter	402,306	402,306	-
3,185,015	3,374,068	3,174,493	3,696,825	63 Kaleidoscope Charter	3,190,905	(505,920)	(14)
2,406,761	2,444,827	2,716,774	3,127,802	64 Soldotna Montessori Charter	2,586,193	(541,609)	(17)
2,530,218	2,725,187	2,807,002	3,257,055	65 Aurora Borealis	2,709,725	(547,330)	(17)
637,894	627,149	654,190	706,688	66 Homer Flex	742,400	35,712	5
1,298,673	1,008,651	1,056,173	983,602	67 Kenai Alternative	844,016	(139,586)	(14)
1,702,940	1,704,884	1,827,568	1,971,979	68 Fireweed Academy	1,734,226	(237,753)	(12)
5,657,357	4,850,039	4,795,738	4,514,006	80 Connections Program	4,574,008	60,002	1
429,199	430,650	440,605	360,566	70 Board of Education	390,070	29,504	8
386,847	347,544	349,652	396,728	71 Superintendent	399,204	2,476	1
-	-	-	-	72 Asst Supt Instructional Services	-	-	-
582,590	563,990	547,778	641,313	73 Asst Supt Instruction	657,131	15,818	2
934,174	968,684	1,059,857	1,320,284	74 Director Fiscal Services	1,292,762	(27,522)	(2)
841,951	795,363	696,489	690,893	75 Planning and Operations	662,605	(28,288)	(4)
570,011	644,432	585,065	851,677	76 Purchasing/Warehouse	825,830	(825,847)	(3)
994,568	1,244,302	1,261,224	1,636,041	77 Director Human Resources	1,530,966	(105,075)	(6)
2,454,098	2,289,081	2,469,450	3,516,792	78 Director Information Services	3,165,405	(351,387)	(10)
502,211	982,679	750,921	1,118,069	79 E-Rate Program	1,095,615	(22,454)	(2)
3,347,885	3,939,354	4,518,344	4,701,291	81 Student Support Services	4,989,526	288,235	6
-	-	-	-	82 Schools and Compliance	-	-	-
21,218,717	19,431,893	20,373,738	22,437,700	83 DW - Services	16,704,656	(5,733,044)	(26)
406,156	322,097	589,832	674,700	84 Curriculum	394,728	(279,972)	(41)
647,302	2,109,119	1,315,454	2,579,463	85 Secondary Education	1,881,399	(698,064)	(27)
697,423	774,519	712,540	590,626	86 Elementary Education	599,724	9,098	2
359,379	500,815	573,010	621,418	87 DW - Health Services	950,909	329,491	53
263,482	-	-	-	88 Communications	-	-	-
-	-	-	-	96 Unallocated	-	-	-
<u>\$ 135,707,486</u>	<u>\$ 136,561,819</u>	<u>\$ 138,848,565</u>	<u>\$ 152,676,252</u>	Fund Total	<u>5,137,209</u>	<u>5,137,209</u>	<u>(4)</u>
					<u>\$ 146,355,993</u>	<u>\$ (6,320,259)</u>	

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

Fund - 100 General Fund

LOCATION	4100 Regular Instruction	4200 Special Ed Instruction	4220 Special Serv Students	4300 Support Serv Pupils	4350 Support Serv Instruction	4400 School Administration	4450 School Admin Support
65 Aurora Borealis Charter	\$ 1,545,850	\$ 69,436	\$ 14,114	\$ 76,573	\$ -	\$ 183,223	\$ 81,184
31 Chapman Elem	1,308,596	405,916	92,816	650	32,797	159,722	92,520
80 Connections	4,291,440	233,437	-	-	-	-	-
32 Cooper Landing Elem/High	130,519	-	-	25	-	17,955	104,629
68 Fireweed Academy	805,728	292,754	34,027	97,562	-	158,197	100,506
66 Homer Flex	295,323	90,306	-	30,807	-	172,414	96,936
06 Homer High	1,907,618	815,316	128,532	238,878	93,392	299,079	229,918
13 Homer Middle	1,294,000	725,430	35,727	650	37,403	189,115	97,759
35 Hope Elem/High	156,468	-	-	200	-	19,277	94,558
56 Kachemak Selo Elem/High	407,829	122,707	10,913	225	-	40,241	93,464
63 Kaleidoscope Charter	1,562,830	266,792	86,084	1,035	45,439	173,533	180,326
48 K-Beach Elem	2,426,395	1,220,306	376,697	59,280	35,592	181,079	186,095
07 Kenai Alternative	407,715	40,350	14,114	-	45	172,136	91,112
07 Kenai Central High	2,492,800	1,477,774	74,287	269,191	112,915	386,581	305,401
11 Kenai Middle	2,384,515	834,601	-	268,275	105,481	367,775	202,112
15 Marathon School	143,132	-	9,867	-	-	-	3,750
47 McNeil Canyon	1,150,668	201,023	51,617	350	33,377	98,893	105,880
37 Moose Pass Elem	204,872	-	-	25	-	18,104	104,251
51 Mountain View Elem	2,423,183	1,965,246	323,309	137,739	158,327	174,001	185,576
34 Nanwalek Elem/High	466,045	325,479	-	375	-	85,684	245,851
10 Nikiski Middle/Senior	1,920,714	561,021	100,692	207,593	44,458	193,354	190,515
52 Nikiski North Star Elem	1,429,407	827,126	190,009	123,446	31,459	179,953	112,146
38 Nikolaevsk Elem/High	-	-	-	-	-	-	-
02 Niniichik Elem/High	752,997	379,646	30,988	65,692	1,400	139,264	86,020
33 Paul Banks	1,165,404	1,013,640	279,301	122,908	31,642	162,496	112,697
40 Port Graham Elem/High	211,757	70,718	13,705	225	-	35,199	237,279
49 Razzolna Elem/High	756,030	119,418	22,123	100	575	85,571	94,701
46 Redoubt Elem	2,007,664	1,041,084	265,787	96,429	34,510	176,539	148,616
16 River City Academy	395,057	121,631	23,060	13,015	-	84,575	88,188
08 Seward High	919,648	294,524	-	114,500	41,039	200,218	184,649
14 Seward Middle	810,885	74,248	-	64,565	37,793	87,928	145,498
12 Skyview Middle	2,299,377	878,045	96,776	210,116	41,105	253,437	151,456
43 Soldotna Elem	1,687,293	1,113,611	221,218	71,201	30,592	197,569	106,747
09 Soldotna High	3,434,912	2,046,896	63,834	494,227	182,906	373,489	347,159
64 Soldotna Montessori	1,362,725	288,265	77,500	22,568	8,310	177,267	96,910
44 Sterling Elem	-	-	-	-	-	-	-
03 Susan B English Elem/High	245,239	77,202	27,410	150	100	20,520	87,076
01 Tebughna School	241,524	-	14,809	138	-	36,869	141,051
62 Tulen Charter	220,490	-	-	-	-	149,582	32,234
45 Tustumena Elem	866,598	524,849	115,539	70,315	29,952	163,466	95,637
53 Voznesenka Elem/High	1,262,030	180,557	62,827	300	-	187,098	107,139
50 West Homer Elem	1,542,604	1,070,762	77,156	93,810	36,870	179,651	103,761
42 William H. Seward Elem	1,372,829	512,456	131,866	103,705	32,428	170,289	126,797
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	160,918	-	-	-	21,849	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	876,756	-	-	-	-	-	-
79 E-Rate & Technology	1,095,615	-	-	-	-	-	-
81 Student Support Services	289,283	2,244,565	2,405,828	-	49,850	-	-
83 Districtwide Services	2,171,406	1,003,382	303,553	252,545	142,716	454,423	507,748
84 Curriculum	394,728	-	-	-	-	-	-
85 Secondary Education	872,061	-	-	29,050	963,438	-	-
86 Elementary Education	37,090	-	-	-	562,449	-	-
87 Nursing Services	-	-	-	950,909	-	-	-
88 Communications	-	-	-	-	-	-	-
96 Unallocated	2,022,288	3,114,921	-	-	-	-	-
	\$ 58,630,855	\$ 26,645,440	\$ 5,776,085	\$ 4,289,347	\$ 2,980,209	\$ 6,605,766	\$ 5,905,852

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

Fund - 100 General Fund

LOCATION	4510 District Administration	4550 District Admin - Support	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
65 Aurora Borealis Charter	\$ -	\$ 86,369	\$ 652,976	\$ -	\$ -	\$ 2,709,725
31 Chapman Elem	-	-	235,198	20,914	-	2,349,129
80 Connections	-	-	43,331	5,800	-	4,574,008
32 Cooper Landing Elem/High	-	-	71,502	2,829	-	327,459
68 Fireweed Academy	-	-	245,452	-	-	1,734,226
66 Homer Flex	-	-	53,731	2,883	-	742,400
06 Homer High	-	-	933,660	163,034	-	4,809,427
13 Homer Middle	-	-	337,320	27,288	-	2,744,692
35 Hope Elem/High	-	-	96,444	2,780	-	369,727
56 Kachemak Selo Elem/High	-	-	124,832	3,751	-	803,962
63 Kaleidoscope Charter	-	-	874,866	-	-	3,190,905
48 K-Beach Elem	-	-	344,130	17,110	-	4,846,684
67 Kenai Alternative	-	-	114,861	3,683	-	844,016
07 Kenai Central High	-	-	1,037,171	191,113	-	6,347,233
11 Kenai Middle	-	-	468,152	41,689	-	4,672,600
15 Marathon School	-	-	-	-	-	156,749
47 McNeil Canyon	-	-	251,322	7,650	-	1,900,780
37 Moose Pass Elem	-	-	85,844	1,479	-	414,575
51 Mountain View Elem	-	-	450,241	18,893	-	5,836,515
34 Nanwalek Elem/High	-	-	216,891	9,127	-	1,349,452
10 Nikiski Middle/Senior	-	-	695,536	133,958	-	4,047,841
52 Nikiski North Star Elem	-	-	352,770	12,072	-	3,258,388
38 Nikolaevsk Elem/High	-	-	-	14,528	-	14,528
02 Ninilchik Elem/High	-	-	325,010	26,955	-	1,807,972
33 Paul Banks	-	-	247,916	8,316	-	3,144,320
40 Port Graham Elem/High	-	-	150,413	5,941	-	725,237
49 Razdolna Elem/High	-	-	182,714	4,961	-	1,266,193
46 Redoubt Elem	-	-	341,500	14,300	-	4,126,429
16 River City Academy	-	-	34,318	2,059	-	761,903
08 Seward High	-	-	507,730	76,476	-	2,338,784
14 Seward Middle	-	-	295,985	14,941	-	1,531,843
12 Skyview Middle	-	-	828,897	43,673	-	4,802,882
43 Soldotna Elem	-	-	408,736	13,778	-	3,850,745
09 Soldotna High	-	-	937,831	212,800	-	8,094,054
64 Soldotna Montessori	-	-	552,648	-	-	2,586,193
44 Sterling Elem	-	-	-	-	-	-
03 Susan B English Elem/High	-	-	499,476	5,164	-	962,337
01 Tebughna School	-	-	235,736	4,500	-	674,627
62 Tulen Charter	-	-	-	-	-	402,306
45 Tustumena Elem	-	-	254,235	8,275	-	2,128,866
53 Voznesenka Elem/High	-	-	296,191	7,909	-	2,104,051
50 West Homer Elem	-	-	373,839	12,696	-	3,491,149
42 William H. Seward Elem	-	-	371,587	11,385	-	2,833,342
70 Board of Education	390,070	-	-	-	-	390,070
71 Office of Superintendent	399,204	-	-	-	-	399,204
72 Asst Supt Instructional Services	-	-	-	-	-	-
73 Asst Supt Instruction	466,348	-	-	8,016	-	657,131
74 Fiscal Services	-	1,292,762	-	-	-	1,292,762
75 Planning & Operations	-	374,320	288,285	-	-	662,605
76 Purchasing & Warehouse	-	716,935	108,895	-	-	825,830
77 Human Resources	-	1,281,247	249,719	-	-	1,530,966
78 Information Services	-	2,288,649	-	-	-	3,165,405
79 E-Rate & Technology	-	-	-	-	-	1,095,615
81 Student Support Services	-	-	-	-	-	4,989,526
83 Districtwide Services	44,079	1,888,197	9,284,187	102,420	550,000	16,704,656
84 Curriculum	-	-	-	-	-	394,728
85 Secondary Education	-	-	8,447	8,403	-	1,881,399
86 Elementary Education	-	-	185	-	-	599,724
87 Nursing Services	-	-	-	-	-	950,909
88 Communications	-	-	-	-	-	-
96 Unallocated	-	-	-	-	-	5,137,209
	\$ 1,299,701	\$ 7,928,479	\$ 24,470,710	\$ 1,273,549	\$ 550,000	\$ 146,355,993

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 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	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 982,558	\$ 60,117	\$ 566,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (63,692)	\$ -	\$ -	\$ 1,545,850
31 Chapman Elem.	826,975	6,570	459,612	-	-	-	-	-	1,928	13,511	-	-	1,308,596
80 Connections	905,777	334,902	707,106	400,000	23,000	-	70,528	-	45,153	1,627,549	2,425	175,000	4,291,440
32 Cooper Landing Elem.	61,484	12,509	55,031	-	-	-	-	-	148	1,347	-	-	130,519
68 Fireweed Academy	442,727	58,291	222,859	-	-	-	-	-	-	81,851	-	-	805,728
66 Homer Flex	189,124	1,463	101,252	-	-	-	-	-	296	3,188	-	-	295,323
06 Homer High	1,168,420	66,880	636,321	-	-	-	-	-	4,900	31,097	-	-	1,907,618
13 Homer Middle	828,785	29,951	421,355	-	-	-	-	-	2,036	11,873	-	-	1,294,000
35 Hope Elem./High	84,424	12,141	58,284	-	-	-	-	-	157	1,462	-	-	156,468
56 Kachemak Selo Elem./High	150,230	71,708	164,760	-	17,800	-	-	-	566	2,765	-	-	407,829
63 Kaleidoscope Charter	1,120,864	52,645	520,055	-	-	-	-	-	-	(130,734)	-	-	1,562,830
48 K-Beach Elem.	1,568,742	12,510	818,010	-	-	-	-	-	3,631	23,502	-	-	2,426,395
67 Kenai Alternative	272,148	2,183	127,969	-	-	-	-	-	394	5,021	-	-	407,715
07 Kenai Central High	1,581,687	15,599	845,911	-	-	-	-	-	6,560	43,043	-	-	2,492,800
11 Kenai Middle	1,511,061	30,307	809,663	-	-	-	-	-	4,197	29,287	-	-	2,384,515
15 Marathon	98,036	-	43,699	-	-	-	-	-	99	1,298	-	-	143,132
47 McNeil Canyon Elem.	758,631	4,748	375,636	-	-	-	-	-	1,480	10,173	-	-	1,150,668
37 Moose Pass Elem.	87,823	36,264	78,890	-	-	-	-	-	187	1,708	-	-	204,872
51 Mountain View Elem.	1,587,352	14,166	791,018	-	-	-	-	-	4,167	26,480	-	-	2,423,183
34 Nanwalek Elem/High	291,864	2,385	160,469	-	750	-	-	-	5,237	5,340	-	-	466,045
10 Nikiski Mid./Sr.	1,241,086	27,922	627,108	-	-	-	-	-	3,914	20,684	-	-	1,920,714
52 Nikiski North Star Elem.	929,223	7,830	474,254	-	-	-	-	-	2,082	16,018	-	-	1,429,407
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	471,483	5,258	265,485	-	-	-	-	-	1,746	9,025	-	-	752,997
33 Paul Banks Elem.	754,214	6,903	389,861	-	-	-	-	-	1,668	12,758	-	-	1,165,404
40 Port Graham Elem./High	127,445	990	77,588	-	750	-	-	-	2,046	2,938	-	-	211,757
49 Razdolna Elem./High	337,048	124,723	287,023	-	-	-	-	-	930	6,306	-	-	756,030
46 Redoubt Elem.	1,325,724	9,900	649,695	-	-	-	-	-	2,831	19,514	-	-	2,007,664
16 River City Academy	248,095	2,462	135,661	-	-	-	-	-	779	8,060	-	-	395,057
08 Seward High	563,620	27,366	313,441	-	-	-	-	-	2,789	12,432	-	-	919,648
14 Seward Middle	510,143	8,396	281,931	-	-	-	-	-	1,335	9,080	-	-	810,885
12 Skyview Middle	1,483,792	34,288	751,335	-	-	-	-	-	3,733	26,229	-	-	2,299,377
43 Soldotna Elem.	1,099,615	9,473	557,994	-	-	-	-	-	2,457	17,754	-	-	1,687,293
09 Soldotna High	2,236,659	19,860	1,113,991	-	-	-	-	-	7,702	56,700	-	-	3,434,912
64 Soldotna Montessori Charter	828,772	176,631	463,700	-	-	-	-	-	-	(106,378)	-	-	1,362,725
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	158,454	1,995	79,132	-	-	-	-	-	3,147	2,511	-	-	245,239
01 Tebughna School	160,231	923	76,344	-	580	-	-	-	1,697	1,749	-	-	241,524
62 Tulen Charter	139,714	-	80,776	-	-	-	-	-	-	-	-	-	220,490
45 Tustumena Elem.	563,193	4,815	288,331	-	-	-	-	-	1,342	8,917	-	-	866,598
53 Voznesenka Elem./High	665,706	104,630	477,118	-	-	-	-	-	1,661	12,915	-	-	1,262,030
50 West Homer Elem.	1,001,253	8,438	514,238	-	-	-	-	-	2,191	16,484	-	-	1,542,604
42 William H. Seward Elem.	909,575	7,191	441,767	-	-	-	-	-	1,795	12,501	-	-	1,372,829
73 Asst Supt Instruction	4,200	-	321	-	-	-	-	-	-	-	156,397	-	160,918
78 Information Services	315,983	-	212,326	-	30,000	-	211,050	-	31,329	76,068	-	-	876,756
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	1,095,615	1,095,615
81 Student Support Services	176,419	900	84,594	-	9,170	-	-	-	-	18,200	-	-	289,283
83 Districtwide Services	149,994	64,074	1,957,338	-	-	-	-	-	-	-	-	-	2,171,406
84 Curriculum	25,000	10,000	2,678	12,000	12,000	-	-	-	100	332,950	-	-	394,728
85 Secondary Education	487,523	6,980	225,828	-	9,917	-	-	-	-	141,813	-	-	872,061
86 Elementary Education	24,474	135	12,406	-	-	-	-	-	-	75	-	-	37,090
96 Unallocated	1,368,968	-	653,320	-	-	-	-	-	-	-	-	-	2,022,288
Total	\$32,826,318	\$1,497,422	\$19,460,351	\$ 412,000	\$ 103,967	\$ -	\$ 281,578	\$ -	\$ 158,410	\$2,461,372	\$ 158,822	\$1,270,615	\$58,630,855

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	Total
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	
65 Auora Borealis	\$ -	\$ 33,340	\$ 36,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,436
31 Chapman Elem.	179,825	67,948	157,643	-	-	-	-	-	500	-	-	405,916
80 Connections	151,016	900	81,021	-	-	-	-	-	500	-	-	233,437
32 Cooper Landing	-	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	100,837	73,374	118,293	-	-	-	-	-	250	-	-	292,754
66 Homer Flex	34,252	17,878	38,051	-	-	-	-	-	125	-	-	90,306
06 Homer High	259,909	210,024	344,633	-	-	-	-	-	750	-	-	815,316
13 Homer Middle	248,162	171,134	305,384	-	-	-	-	-	750	-	-	725,430
35 Hope	-	-	-	-	-	-	-	-	-	-	-	-
56 Kachemak Selo Elem./High	28,301	40,375	53,931	-	-	-	-	-	100	-	-	122,707
63 Kaleidoscope	28,316	97,095	141,131	-	-	-	-	-	250	-	-	266,792
48 K-Beach Elem.	411,002	303,111	504,943	-	-	-	-	-	1,250	-	-	1,220,306
67 Kenai Alternative	-	11,103	29,247	-	-	-	-	-	-	-	-	40,350
07 Kenai Central High	596,164	272,079	607,781	-	-	-	-	-	1,750	-	-	1,477,774
11 Kenai Middle	307,882	179,585	346,134	-	-	-	-	-	1,000	-	-	834,601
47 McNeil Canyon Elem.	100,837	28,687	71,249	-	-	-	-	-	250	-	-	201,023
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	618,730	504,739	839,777	-	-	-	-	-	2,000	-	-	1,965,246
34 Nanwalek Elem./High	64,746	110,645	149,838	-	-	-	-	-	250	-	-	325,479
10 Nikiski Mid./Sr.	251,756	81,350	227,165	-	-	-	-	-	750	-	-	561,021
52 Nikiski North Star Elem.	245,486	231,800	349,090	-	-	-	-	-	750	-	-	827,126
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	155,653	69,286	154,207	-	-	-	-	-	500	-	-	379,646
33 Paul Banks Elem.	289,223	285,566	437,976	-	-	-	-	-	875	-	-	1,013,640
40 Port Graham Elem./High	-	34,470	36,248	-	-	-	-	-	-	-	-	70,718
49 Razdolna Elem./High	42,452	25,098	51,718	-	-	-	-	-	150	-	-	119,418
46 Redoubt Elem.	298,107	295,997	445,980	-	-	-	-	-	1,000	-	-	1,041,084
16 River City Academy	80,231	-	41,150	-	-	-	-	-	250	-	-	121,631
08 Seward High	83,806	80,940	129,528	-	-	-	-	-	250	-	-	294,524
14 Seward Middle	-	37,187	37,061	-	-	-	-	-	-	-	-	74,248
12 Skyview Middle	297,094	202,560	377,391	-	-	-	-	-	1,000	-	-	878,045
43 Soldotna Elem.	399,871	240,605	471,885	-	-	-	-	-	1,250	-	-	1,113,611
09 Soldotna High	677,621	504,107	863,043	-	-	-	-	-	2,125	-	-	2,046,896
64 Soldotna Montessori Charter	70,379	102,600	115,036	-	-	-	-	-	250	-	-	288,265
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	-	39,316	37,886	-	-	-	-	-	-	-	-	77,202
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-	-
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	141,270	153,780	229,299	-	-	-	-	-	500	-	-	524,849
53 Voznesenka Elem./High	63,204	40,375	76,728	-	-	-	-	-	250	-	-	180,557
50 West Homer Elem.	334,831	266,309	468,497	-	-	-	-	-	1,125	-	-	1,070,762
42 William H. Seward Elem.	241,667	72,964	197,075	-	-	-	-	-	750	-	-	512,456
81 Student Support Services	1,154,566	61,226	578,598	213,690	50,120	2,050	-	3,200	146,115	35,000	-	2,244,565
83 Districtwide Services	-	-	1,003,382	-	-	-	-	-	-	-	-	1,003,382
96 Unallocated	2,017,268	-	1,097,653	-	-	-	-	-	-	-	-	3,114,921
	<u>\$ 9,974,464</u>	<u>\$ 4,947,553</u>	<u>\$11,251,748</u>	<u>\$ 213,690</u>	<u>\$ 50,120</u>	<u>\$ 2,050</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 167,615</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 26,645,440</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 9,729	\$ -	\$ 4,360	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ 14,114
31 Chapman Elem.	62,873	-	29,767	-	-	-	-	176	-	-	92,816
80 Connections	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	23,224	-	10,740	-	-	-	-	63	-	-	34,027
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	86,268	-	42,014	-	-	-	-	250	-	-	128,532
13 Homer Middle	23,403	-	12,249	-	-	-	-	75	-	-	35,727
35 Hope	-	-	-	-	-	-	-	-	-	-	-
56 Kachemak Selo Elem./High	7,713	-	3,182	-	-	-	-	18	-	-	10,913
63 Kaleidoscope Charter	31,863	20,554	33,562	-	-	-	-	105	-	-	86,084
48 K-Beach Elem.	144,986	87,622	143,714	-	-	-	-	375	-	-	376,697
67 Kenai Alternative	9,729	-	4,360	-	-	-	-	25	-	-	14,114
07 Kenai Central High	51,115	-	23,040	-	-	-	-	132	-	-	74,287
11 Kenai Middle	-	-	-	-	-	-	-	-	-	-	-
15 Marathon	6,815	-	3,052	-	-	-	-	-	-	-	9,867
47 McNeil Canyon Elem.	35,993	-	15,536	-	-	-	-	88	-	-	51,617
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	162,182	42,755	117,902	-	-	-	-	470	-	-	323,309
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	69,766	-	30,751	-	-	-	-	175	-	-	100,692
52 Nikiski North Star Elem.	74,908	45,020	69,893	-	-	-	-	188	-	-	190,009
38 Nikolaevsk	-	-	-	-	-	-	-	-	-	-	-
02 Ninilchik	21,087	-	9,843	-	-	-	-	58	-	-	30,988
33 Paul Banks Elem.	146,705	31,908	100,278	-	-	-	-	410	-	-	279,301
40 Port Graham	9,372	-	4,308	-	-	-	-	25	-	-	13,705
49 Razzdolna	15,426	-	6,659	-	-	-	-	38	-	-	22,123
46 Redoubt Elem.	121,987	42,596	100,829	-	-	-	-	375	-	-	265,787
16 River City	15,722	-	7,295	-	-	-	-	43	-	-	23,060
08 Seward High	-	-	-	-	-	-	-	-	-	-	-
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	65,551	-	31,042	-	-	-	-	183	-	-	96,776
43 Soldotna Elem.	99,897	41,516	79,542	-	-	-	-	263	-	-	221,218
09 Soldotna High	42,756	-	20,953	-	-	-	-	125	-	-	63,834
64 Soldotna Montessori Charter	42,195	8,736	26,456	-	-	-	-	113	-	-	77,500
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-
03 Susan B. English	18,744	-	8,616	-	-	-	-	50	-	-	27,410
01 Tebughna School	10,337	-	4,447	-	-	-	-	25	-	-	14,809
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	74,901	-	40,388	-	-	-	-	250	-	-	115,539
53 Voznesenka	43,706	-	19,013	-	-	-	-	108	-	-	62,827
50 West Homer Elem.	35,993	13,033	28,042	-	-	-	-	88	-	-	77,156
42 William H. Seward Elem.	19,172	57,172	55,472	-	-	-	-	50	-	-	131,866
81 Student Support Services	1,016,210	185,219	581,183	438,000	96,565	5,000	3,225	65,486	13,440	1,500	2,405,828
83 Districtwide Services	-	-	303,553	-	-	-	-	-	-	-	303,553
	<u>\$ 2,600,328</u>	<u>\$ 576,131</u>	<u>\$ 1,972,041</u>	<u>\$ 438,000</u>	<u>\$ 96,565</u>	<u>\$ 5,000</u>	<u>\$ 3,225</u>	<u>\$ 69,855</u>	<u>\$ 13,440</u>	<u>\$ 1,500</u>	<u>\$ 5,776,085</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ 44,541	\$ 32,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	76,573
31 Chapman Elem.	-	-	-	-	-	-	-	-	650	-	-	650
32 Cooper Landing Elem.	-	-	-	-	-	-	-	-	25	-	-	25
68 Fireweed Academy	-	57,934	39,628	-	-	-	-	-	-	-	-	97,562
66 Homer Flex	20,319	-	10,325	-	-	-	-	-	163	-	-	30,807
06 Homer High	144,694	6,910	82,899	-	-	-	-	-	4,375	-	-	238,878
13 Homer Middle	-	-	-	-	-	-	-	-	650	-	-	650
35 Hope Elem./High	-	-	-	-	-	-	-	-	200	-	-	200
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	225	-	-	225
63 Kaleidoscope	-	900	135	-	-	-	-	-	-	-	-	1,035
48 K-Beach Elem.	-	33,405	24,675	-	-	-	-	-	1,200	-	-	59,280
67 Kenai Alternative	-	-	-	-	-	-	-	-	-	-	-	-
07 Kenai Central High	180,228	960	85,203	-	-	-	-	-	2,800	-	-	269,191
11 Kenai Middle	84,240	85,983	96,602	-	-	-	-	-	1,450	-	-	268,275
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	350	-	-	350
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	25	-	-	25
51 Mountain View Elem.	-	82,453	54,036	-	-	-	-	-	1,250	-	-	137,739
34 Nanwalek Elem/High	-	-	-	-	-	-	-	-	375	-	-	375
10 Nikiski Mid./Sr.	64,876	58,945	82,322	-	-	-	-	-	1,450	-	-	207,593
52 Nikiski North Star Elem.	-	74,402	48,106	-	-	-	-	-	938	-	-	123,446
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	41,501	-	23,741	-	-	-	-	-	450	-	-	65,692
33 Paul Banks Elem.	-	74,402	48,106	-	-	-	-	-	400	-	-	122,908
40 Port Graham Elem./High	-	-	-	-	-	-	-	-	225	-	-	225
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	100	-	-	100
46 Redoubt Elem.	-	53,950	41,979	-	-	-	-	-	500	-	-	96,429
16 River City Academy	6,836	-	5,904	-	-	-	-	-	275	-	-	13,015
08 Seward High	43,088	26,957	43,159	-	-	-	-	-	1,296	-	-	114,500
14 Seward Middle	43,088	-	21,002	-	-	-	-	-	475	-	-	64,565
12 Skyview Middle	78,435	49,146	81,435	-	-	-	-	-	1,100	-	-	210,116
43 Soldotna Elem.	-	38,750	31,851	-	-	-	-	-	600	-	-	71,201
09 Soldotna High	257,206	59,088	173,183	-	-	-	-	-	4,750	-	-	494,227
64 Soldotna Montessori Charter	-	17,453	5,115	-	-	-	-	-	-	-	-	22,568
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	-	-	-	-	-	-	-	-	150	-	-	150
01 Tebughna School	-	-	-	-	-	-	-	-	138	-	-	138
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	-	41,873	28,092	-	-	-	-	-	350	-	-	70,315
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
50 West Homer Elem.	-	56,600	36,610	-	-	-	-	-	600	-	-	93,810
42 William H. Seward Elem.	-	61,356	41,849	-	-	-	-	-	500	-	-	103,705
83 Districtwide Services	-	-	252,545	-	-	-	-	-	-	-	-	252,545
85 Secondary Education	-	-	-	-	20,800	2,500	-	4,500	1,250	-	-	29,050
87 Nursing Services	-	479,013	390,546	-	46,100	-	650	2,100	26,000	6,500	-	950,909
	<u>\$ 964,511</u>	<u>\$1,405,021</u>	<u>\$1,781,080</u>	<u>\$ -</u>	<u>\$ 66,900</u>	<u>\$ 2,500</u>	<u>\$ 650</u>	<u>\$ 6,600</u>	<u>\$ 55,585</u>	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ 4,289,347</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
31 Chapman Elem.	\$ -	\$ 16,009	\$ 15,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 32,797
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-	-
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	32,373	18,673	38,021	-	-	-	-	-	3,125	1,200	-	93,392
13 Homer Middle	-	17,270	18,133	-	-	-	-	-	2,000	-	-	37,403
63 Kaleidoscope Charter	-	20,582	24,857	-	-	-	-	-	-	-	-	45,439
48 K-Beach Elem.	-	15,491	17,601	-	-	-	-	-	2,500	-	-	35,592
67 Kenai Alternative	-	-	-	-	-	-	-	-	45	-	-	45
07 Kenai Central High	42,821	19,211	39,558	-	-	-	-	-	10,125	1,200	-	112,915
11 Kenai Middle	42,821	18,251	39,484	-	-	-	-	-	4,925	-	-	105,481
47 McNeil Canyon Elem.	-	16,009	15,988	-	-	-	-	-	1,380	-	-	33,377
51 Mountain View Elem.	82,071	15,491	59,015	-	-	-	-	-	1,750	-	-	158,327
10 Nikiski Mid./Sr.	-	19,633	18,625	-	-	-	-	-	5,000	1,200	-	44,458
52 Nikiski North Star Elem.	-	15,402	15,807	-	-	-	-	-	250	-	-	31,459
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	200	1,200	-	1,400
33 Paul Banks Elem.	-	15,352	15,790	-	-	-	-	-	500	-	-	31,642
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	575	-	-	575
46 Redoubt Elem.	-	14,274	17,236	-	-	-	-	-	3,000	-	-	34,510
08 Seward High	-	18,925	18,414	-	-	-	-	-	2,500	1,200	-	41,039
14 Seward Middle	-	18,725	18,568	-	-	-	-	-	500	-	-	37,793
12 Skyview Middle	-	17,965	18,340	-	-	-	-	-	4,800	-	-	41,105
43 Soldotna Elem.	-	13,355	15,487	-	-	-	-	-	1,750	-	-	30,592
09 Soldotna High	93,557	18,926	61,473	-	-	-	-	-	7,750	1,200	-	182,906
64 Soldotna Montessori Charter	-	6,394	1,916	-	-	-	-	-	-	-	-	8,310
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	-	-	-	-	-	-	-	-	100	-	-	100
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	-	13,281	15,171	-	-	-	-	-	1,500	-	-	29,952
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	-	18,015	18,355	-	-	-	-	-	500	-	-	36,870
42 William H. Seward Elem.	-	15,956	15,972	-	-	-	-	-	500	-	-	32,428
73 Asst Supt Instruction	20,000	-	1,849	-	-	-	-	-	-	-	-	21,849
81 Special Services	17,780	68	6,997	-	1,750	-	-	-	20,255	3,000	-	49,850
83 Districtwide Services	-	-	142,716	-	-	-	-	-	-	-	-	142,716
84 Curriculum	-	-	-	-	-	-	-	-	-	-	-	-
85 Secondary Education	565,092	60,866	256,466	-	10,550	-	8,594	1,600	53,270	7,000	-	963,438
86 Elementary Education	305,803	37,721	135,988	3,000	18,800	-	200	470	53,767	6,700	-	562,449
	<u>\$ 1,202,318</u>	<u>\$ 461,845</u>	<u>\$ 1,063,815</u>	<u>\$ 3,000</u>	<u>\$ 31,100</u>	<u>\$ -</u>	<u>\$ 8,794</u>	<u>\$ 2,070</u>	<u>\$ 183,367</u>	<u>\$ 23,900</u>	<u>\$ -</u>	<u>\$ 2,980,209</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 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	\$ 134,112	\$ -	\$ 48,861	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	183,223
31 Chapman Elem.	111,938	420	45,477	-	912	-	250	725	-	159,722
32 Cooper Landing Elem.	11,823	42	4,566	-	1,136	-	25	363	-	17,955
68 Fireweed Academy	112,219	-	45,728	-	-	-	250	-	-	158,197
66 Homer Flex	122,919	420	46,978	-	1,122	-	250	725	-	172,414
06 Homer High	215,021	630	74,278	-	6,825	-	875	1,450	-	299,079
13 Homer Middle	137,767	420	48,888	-	1,065	-	250	725	-	189,115
35 Hope Elem./High	11,673	42	4,566	-	2,608	-	25	363	-	19,277
56 Kachemak Selo Elem./High	28,692	84	9,755	-	935	-	50	725	-	40,241
63 Kaleidoscope Charter	125,706	-	47,577	-	-	-	250	-	-	173,533
48 K-Beach Elem.	130,650	420	47,869	-	1,165	-	250	725	-	181,079
67 Kenai Alternative	123,211	420	47,018	-	512	-	250	725	-	172,136
07 Kenai Central High	280,180	840	99,014	-	4,447	-	650	1,450	-	386,581
11 Kenai Middle	267,733	840	96,874	-	378	-	500	1,450	-	367,775
47 McNeil Canyon Elem.	72,475	210	24,851	-	507	-	125	725	-	98,893
37 Moose Pass Elem.	12,356	42	4,664	-	967	-	25	50	-	18,104
51 Mountain View Elem.	124,731	420	47,165	-	710	-	250	725	-	174,001
34 Nanwalek Elem./High	59,120	210	23,154	-	2,350	-	125	725	-	85,684
10 Nikiski Mid./Sr.	139,934	420	48,625	-	3,400	-	250	725	-	193,354
52 Nikiski North Star Elem.	129,917	420	47,906	-	735	-	250	725	-	179,953
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	98,345	336	37,311	-	2,347	-	200	725	-	139,264
33 Paul Banks Elem.	114,139	420	45,792	-	1,170	-	250	725	-	162,496
40 Port Graham Elem./High	22,484	84	9,009	-	2,847	-	50	725	-	35,199
49 Razdolna Elem./High	60,620	210	23,441	-	450	-	125	725	-	85,571
46 Redoubt Elem.	126,576	420	47,428	-	1,140	-	250	725	-	176,539
16 River City Academy	60,157	225	22,873	-	470	-	125	725	-	84,575
08 Seward High	145,444	420	49,844	-	3,535	-	250	725	-	200,218
14 Seward Middle	62,778	210	23,320	-	770	-	125	725	-	87,928
12 Skyview Middle	181,696	630	69,796	-	215	-	375	725	-	253,437
43 Soldotna Elem.	145,097	420	49,937	-	1,140	-	250	725	-	197,569
09 Soldotna High	269,748	840	96,376	-	3,850	-	500	2,175	-	373,489
64 Soldotna Montessori Charter	128,904	-	48,113	-	-	-	250	-	-	177,267
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-
03 Susan B English	12,456	42	4,534	-	3,035	-	25	428	-	20,520
01 Tebughna School	23,248	84	9,262	-	3,500	-	50	725	-	36,869
62 Tulen Charter	104,901	-	44,681	-	-	-	-	-	-	149,582
45 Tustumena Elem.	115,139	420	45,792	-	1,140	-	250	725	-	163,466
53 Voznesenka Elem./High	135,460	420	48,773	-	1,470	-	250	725	-	187,098
50 West Homer Elem.	129,297	420	47,819	-	1,140	-	250	725	-	179,651
42 Williams H. Seward Elem.	121,008	420	46,776	-	1,110	-	250	725	-	170,289
83 Districtwide Services	-	-	454,423	-	-	-	-	-	-	454,423
	<u>\$ 4,409,674</u>	<u>\$ 12,321</u>	<u>\$2,089,114</u>	<u>\$ -</u>	<u>\$ 59,103</u>	<u>\$ -</u>	<u>\$ 8,975</u>	<u>\$ 26,579</u>	<u>\$ -</u>	<u>\$ 6,605,766</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 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	\$ 42,380	\$ 38,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	81,184
31 Chapman Elem.	47,606	43,714	-	-	1,000	-	200	-	-	92,520
32 Cooper Landing Elem.	44,947	39,382	-	-	20,200	-	100	-	-	104,629
68 Fireweed Academy	54,510	45,996	-	-	-	-	-	-	-	100,506
66 Homer Flex	48,541	40,460	-	-	7,050	250	635	-	-	96,936
06 Homer High	105,371	105,197	-	-	18,700	-	650	-	-	229,918
13 Homer Middle	49,484	44,275	-	-	1,000	-	3,000	-	-	97,759
35 Hope Elem./High	41,660	38,398	-	-	14,450	-	50	-	-	94,558
56 Kachemak Selo Elem./High	46,689	39,906	-	1,419	5,250	-	200	-	-	93,464
63 Kaleidoscope Charter	96,185	84,141	-	-	-	-	-	-	-	180,326
48 K-Beach Elem.	87,367	85,078	-	-	10,250	-	3,400	-	-	186,095
67 Kenai Alternative	43,220	38,867	-	-	8,750	-	275	-	-	91,112
07 Kenai Central High	151,430	133,721	-	-	18,900	-	1,350	-	-	305,401
11 Kenai Middle	107,311	91,051	-	-	2,500	-	1,250	-	-	202,112
15 Marathon School	-	-	-	-	3,750	-	-	-	-	3,750
47 McNeil Canyon Elem.	53,616	45,514	-	-	6,050	-	700	-	-	105,880
37 Moose Pass Elem.	48,541	40,460	-	-	15,200	-	50	-	-	104,251
51 Mountain View Elem.	93,959	87,053	-	-	1,500	-	3,064	-	-	185,576
34 Nanwalek Elem./High	48,541	40,460	-	-	150,200	-	-	5,400	-	245,851
10 Nikiski Mid./Sr.	91,868	86,426	-	-	11,221	-	1,000	-	-	190,515
52 Nikiski North Star Elem.	55,245	46,001	-	-	10,300	-	600	-	-	112,146
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-
02 Niniichik Elem./High	42,065	42,055	-	-	1,700	-	200	-	-	86,020
33 Paul Banks Elem.	57,747	46,750	-	-	7,700	-	500	-	-	112,697
40 Port Graham Elem./High	44,947	39,382	-	-	150,200	-	250	2,500	-	237,279
49 Razzdolna Elem./High	48,541	40,460	-	-	5,500	-	200	-	-	94,701
46 Redoubt Elem.	78,963	67,833	-	-	1,000	-	820	-	-	148,616
16 River City Academy	47,608	40,180	-	-	200	-	200	-	-	88,188
08 Seward High	70,278	65,231	-	-	48,000	-	1,140	-	-	184,649
14 Seward Middle	57,747	46,751	-	-	40,500	-	500	-	-	145,498
12 Skyview Middle	78,286	67,630	-	-	3,400	-	2,140	-	-	151,456
43 Soldotna Elem.	57,747	46,750	-	-	1,500	-	750	-	-	106,747
09 Soldotna High	181,656	157,503	-	-	4,500	-	3,500	-	-	347,159
64 Soldotna Montessori Charter	52,429	44,481	-	-	-	-	-	-	-	96,910
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-
03 Susan B English	32,978	35,798	-	-	10,700	-	100	7,500	-	87,076
01 Tebughna School	48,541	40,460	-	-	45,550	-	500	6,000	-	141,051
62 Tulen Charter	24,805	7,429	-	-	-	-	-	-	-	32,234
45 Tustumena Elem.	49,389	44,248	-	-	1,500	-	500	-	-	95,637
53 Voznesenka Elem./High	55,470	46,069	-	-	5,300	-	300	-	-	107,139
50 West Homer Elem.	55,245	46,001	-	-	1,500	-	1,015	-	-	103,761
42 William H. Seward Elem.	57,747	46,750	-	-	20,300	-	2,000	-	-	126,797
83 DistictWide Services	-	507,748	-	-	-	-	-	-	-	507,748
	<u>\$ 2,500,660</u>	<u>\$ 2,694,413</u>	<u>\$ -</u>	<u>\$ 1,419</u>	<u>\$ 655,321</u>	<u>\$ 250</u>	<u>\$ 32,389</u>	<u>\$ 21,400</u>	<u>\$ -</u>	<u>\$ 5,905,852</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
70	Board Of Education	\$ -	\$ 70,596	\$ 95,217	\$ 125,000	\$ 46,925	\$ 200	\$ 1,200	\$ 22,032	\$ 28,900	\$ -	\$ 390,070
71	Office Of Superintendent	212,400	38,996	84,641	-	29,350	15,750	6,135	7,932	4,000	-	399,204
73	Asst Supt Instruction	175,932	86,213	110,332	42,836	10,250	2,750	18,135	18,900	1,000	-	466,348
83	DistictWide Services	-	-	44,079	-	-	-	-	-	-	-	44,079
88	Communications/Relations	-	-	-	-	-	-	-	-	-	-	-
		<u>\$ 388,332</u>	<u>\$ 195,805</u>	<u>\$ 334,269</u>	<u>\$ 167,836</u>	<u>\$ 86,525</u>	<u>\$ 18,700</u>	<u>\$ 25,470</u>	<u>\$ 48,864</u>	<u>\$ 33,900</u>	<u>\$ -</u>	<u>\$ 1,299,701</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4300	4400	4450	4500	4900	4950	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Insurance Premiums	Supplies & Materials	Other Expenses	Indirect Costs	Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,369	\$ -	\$ -	\$ 86,369
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-	-	-
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	-	-	-
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Asst Supt Instructional Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Fiscal Services	-	815,477	481,531	147,600	9,670	13,416	10,135	-	9,433	5,500	(200,000)	-	1,292,762
75 Planning & Operations	-	230,573	128,397	1,000	5,650	350	200	-	5,150	3,000	-	-	374,320
76 Purchasing & Warehouse	-	485,481	366,094	-	4,922	2,702	6,250	-	50,666	820	(200,000)	-	716,935
77 Human Resources	184,541	438,372	332,447	292,109	17,081	6,600	24,302	-	41,295	44,500	(100,000)	-	1,281,247
78 Information Services	3,500	1,101,829	683,597	4,000	7,100	5,850	192,040	-	256,433	3,300	-	31,000	2,288,649
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	127,079	-	-	-	1,761,118	-	-	-	-	-	1,888,197
	<u>\$ 188,041</u>	<u>\$3,071,732</u>	<u>\$2,119,145</u>	<u>\$ 444,709</u>	<u>\$ 44,423</u>	<u>\$ 28,918</u>	<u>\$ 1,994,045</u>	<u>\$ -</u>	<u>\$ 362,977</u>	<u>\$ 143,489</u>	<u>\$ (500,000)</u>	<u>\$ 31,000</u>	<u>\$ 7,928,479</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 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	\$ 35,085	\$ 40,050	\$ -	\$ -	\$ -	\$ 577,841	\$ -	\$ -	\$ -	\$ -	652,976
31 Chapman Elem.	66,041	63,963	-	11,823	90,422	250	-	2,699	-	-	235,198
80 Connections	18,508	20,299	-	472	3,602	-	-	450	-	-	43,331
32 Cooper Landing Elem.	14,088	18,947	-	7,547	28,870	250	-	1,800	-	-	71,502
68 Fireweed Academy	13,440	15,188	-	-	-	216,824	-	-	-	-	245,452
66 Homer Flex	20,668	20,917	-	2,060	8,286	-	-	1,800	-	-	53,731
06 Homer High	238,655	204,024	-	46,663	419,845	1,000	-	23,473	-	-	933,660
13 Homer Middle	104,274	90,143	-	6,748	128,117	250	-	7,788	-	-	337,320
35 Hope Elem./High	21,579	21,192	-	-	51,623	250	-	1,800	-	-	96,444
56 Kachemak Selo Elem./High	38,138	38,522	-	303	18,089	27,980	-	1,800	-	-	124,832
63 Kaleidoscope Charter	103,954	90,118	-	-	-	680,794	-	-	-	-	874,866
48 K-Beach Elem.	99,441	103,423	-	5,546	130,444	250	-	5,026	-	-	344,130
67 Kenai Alternative	23,214	21,680	-	3,016	65,227	250	-	1,474	-	-	114,861
07 Kenai Central High	253,430	237,905	-	42,365	472,901	1,000	-	29,570	-	-	1,037,171
11 Kenai Middle	135,126	128,837	-	11,933	181,442	545	-	10,269	-	-	468,152
47 McNeil Canyon Elem.	69,688	65,055	-	9,310	103,776	250	-	3,243	-	-	251,322
37 Moose Pass Elem.	18,248	20,194	-	7,941	37,411	250	-	1,800	-	-	85,844
51 Mountain View Elem.	147,209	132,455	-	11,924	153,168	250	-	5,235	-	-	450,241
34 Nanwalek Elem./High	14,697	33,858	342	53,275	84,148	28,396	-	2,175	-	-	216,891
10 Nikiski Mid./Sr.	163,137	151,950	-	15,025	347,266	1,000	-	17,158	-	-	695,536
52 Nikiski North Star Elem.	94,699	87,273	-	7,038	158,560	250	-	4,950	-	-	352,770
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	103,384	89,875	-	2,531	121,306	750	-	7,164	-	-	325,010
33 Paul Banks Elem.	77,096	67,273	-	8,392	91,312	250	-	3,593	-	-	247,916
40 Port Graham Elem./High	17,735	20,040	-	2,978	106,610	575	-	2,475	-	-	150,413
49 Razdolna Elem./High	37,518	38,336	-	3,014	31,950	70,096	-	1,800	-	-	182,714
46 Redoubt Elem.	112,434	107,313	-	9,435	107,356	250	-	4,712	-	-	341,500
16 River City Academy	13,608	18,910	-	-	-	-	-	1,800	-	-	34,318
08 Seward High	88,218	85,757	250	72,239	248,517	1,000	-	11,749	-	-	507,730
14 Seward Middle	57,846	46,780	300	6,394	179,960	250	-	4,455	-	-	295,985
12 Skyview Middle	197,359	176,932	-	15,085	424,094	250	-	15,177	-	-	828,897
43 Soldotna Elem.	153,831	149,169	-	7,179	92,944	250	-	5,363	-	-	408,736
09 Soldotna High	235,137	217,698	-	32,929	425,578	1,000	-	25,489	-	-	937,831
64 Soldotna Montessori Charter	766	59	-	-	-	551,823	-	-	-	-	552,648
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	91,790	86,403	-	24,544	287,741	950	-	8,048	-	-	499,476
01 Tebughna School	35,469	40,079	-	29,551	126,316	750	-	3,571	-	-	235,736
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	63,951	63,337	-	4,717	117,359	250	-	4,621	-	-	254,235
53 Voznesenka Elem./High	56,515	65,822	-	3,223	33,573	135,258	-	1,800	-	-	296,191
50 West Homer Elem.	115,598	108,262	-	12,281	132,770	250	-	4,678	-	-	373,839
42 William H. Seward Elem.	94,699	87,273	500	11,142	172,555	250	-	5,168	-	-	371,587
75 Planning & Operations	3,960	3,837	7,600	227	11,796	237,832	-	23,033	-	-	288,285
76 Purchasing & Warehouse	-	-	-	8,128	99,267	-	-	1,500	-	-	108,895
77 Human Resources	211,258	38,461	-	-	-	-	-	-	-	-	249,719
83 Districtwide Services	-	226,167	-	-	81,600	8,976,420	-	-	-	-	9,284,187
85 Secondary Education	6,500	1,947	-	-	-	-	-	-	-	-	8,447
86 Elementary Education	-	-	-	185	-	-	-	-	-	-	185
	<u>\$3,467,991</u>	<u>\$3,345,723</u>	<u>\$ 8,992</u>	<u>\$ 497,163</u>	<u>\$5,375,801</u>	<u>\$11,516,334</u>	<u>\$ -</u>	<u>\$ 258,706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$24,470,710</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 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.	14,969	3,769	2,176	-	-	-	-	-	-	-	20,914
80 Connections	-	-	-	-	-	-	-	-	-	5,800	5,800
32 Cooper Landing Elem.	1,508	732	251	-	-	-	-	-	-	338	2,829
66 Homer Flex	1,507	731	220	-	-	-	-	-	-	425	2,883
06 Homer High	81,125	44,898	29,486	-	300	-	-	-	1,225	6,000	163,034
13 Homer Middle	16,638	7,914	2,736	-	-	-	-	-	-	-	27,288
35 Hope Elem./High	2,019	275	286	-	-	-	-	-	-	200	2,780
56 Kachemak Selo Elem./High	2,435	691	350	-	-	-	-	-	-	275	3,751
48 K-Beach Elem.	9,451	6,255	1,404	-	-	-	-	-	-	-	17,110
67 Kenai Alternative	1,867	1,091	275	-	-	-	-	-	-	450	3,683
07 Kenai Central High	120,339	29,624	33,625	-	600	-	-	-	125	6,800	191,113
11 Kenai Middle	28,066	9,358	4,265	-	-	-	-	-	-	-	41,689
47 McNeil Canyon Elem.	4,602	2,374	674	-	-	-	-	-	-	-	7,650
37 Moose Pass Elem.	1,097	225	157	-	-	-	-	-	-	-	1,479
51 Mountain View Elem.	10,279	7,083	1,531	-	-	-	-	-	-	-	18,893
34 Nanwalek Elem./High	5,555	1,969	853	-	-	-	-	-	-	750	9,127
10 Nikiski Mid./Sr.	85,833	16,165	27,957	-	378	-	-	-	325	3,300	133,958
52 Nikiski North Star Elem.	7,111	3,915	1,046	-	-	-	-	-	-	-	12,072
38 Nikolaevsk Elem./High	10,230	2,666	1,632	-	-	-	-	-	-	-	14,528
02 Niniichik Elem./High	12,424	11,361	2,470	-	-	-	-	-	-	700	26,955
33 Paul Banks Elem.	4,228	3,452	636	-	-	-	-	-	-	-	8,316
40 Port Graham Elem./High	4,421	495	625	-	-	-	-	-	-	400	5,941
49 Razdolna Elem./High	2,858	1,114	414	-	-	-	-	-	-	575	4,961
46 Redoubt Elem.	8,146	4,950	1,204	-	-	-	-	-	-	-	14,300
16 River City Academy	776	-	108	-	-	-	-	-	-	1,175	2,059
08 Seward High	44,567	16,329	11,247	-	1,600	-	-	-	33	2,700	76,476
14 Seward Middle	7,874	5,646	1,421	-	-	-	-	-	-	-	14,941
12 Skyview Middle	27,182	12,112	4,379	-	-	-	-	-	-	-	43,673
43 Soldotna Elem.	6,964	5,704	1,110	-	-	-	-	-	-	-	13,778
09 Soldotna High	115,446	51,636	34,023	-	320	-	-	-	125	11,250	212,800
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	2,988	1,294	482	-	-	-	-	-	-	400	5,164
01 Tebughna School	3,319	461	470	-	-	-	-	-	-	250	4,500
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	5,120	2,408	747	-	-	-	-	-	-	-	8,275
53 Voznesenka Elem./High	3,860	2,988	611	-	-	-	-	-	-	450	7,909
50 West Homer Elem.	6,931	4,703	1,062	-	-	-	-	-	-	-	12,696
42 William H. Seward Elem.	6,792	3,596	997	-	-	-	-	-	-	-	11,385
73 Asst Supt Instruction	7,031	-	985	-	-	-	-	-	-	-	8,016
77 Human Resources	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	94,920	-	-	-	-	-	-	7,500	102,420
85 Secondary Education	2,000	-	153	-	2,250	-	-	-	4,000	-	8,403
Total	\$ 677,558	\$ 267,984	\$ 266,988	\$ -	\$ 5,448	\$ -	\$ -	\$ -	\$ 5,833	\$ 49,738	\$ 1,273,549

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget

Summary Of Object Codes By Fund/Function/Location

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

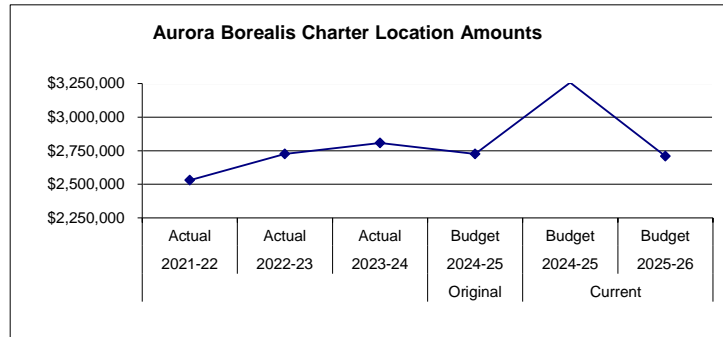
<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83 Districtwide Services	550,000	550,000
	<u>\$ 550,000</u>	<u>\$ 550,000</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,057,695	\$ 1,128,234	\$ 1,144,623	3100 Certificated Salaries	\$ 1,126,109	\$ 1,109,114	\$ 1,126,399	\$ 17,285	2
226,727	248,307	250,825	3200 Non-Certificated Salaries	249,753	206,777	215,463	8,686	4
551,984	581,959	603,526	3500 Employee Benefits	727,877	691,142	767,070	75,928	11
<u>1,836,406</u>	<u>1,958,500</u>	<u>1,998,974</u>	Subtotal - Personnel Services	<u>2,103,739</u>	<u>2,007,033</u>	<u>2,108,932</u>	<u>101,899</u>	<u>5</u>
1,575	5,202	21,765	4100 Professional and Technical Services	-	-	-	-	-
109	128	32	4200 Staff Travel	-	-	-	-	-
9,581	23,751	9,225	4250 Student Travel	-	5,000	-	(5,000)	(100)
4,489	4,940	4,862	4300 Utility Services	3,543	3,543	-	(3,543)	-
38,956	38,769	39,413	4350 Energy	39,544	39,544	-	(39,544)	-
472,373	516,336	573,912	4400 Other Purchased Services	538,262	598,362	577,841	(20,521)	(3)
81,578	76,419	70,403	4500 Supplies, Materials, and Media	7,987	382,450	(63,417)	(445,867)	(117)
1,923	1,779	2,155	4900 Other Expenses	5,840	120,725	-	(120,725)	(100)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	100
<u>78,939</u>	<u>84,751</u>	<u>84,337</u>	4950 Indirect Costs	<u>26,985</u>	<u>98,898</u>	<u>86,369</u>	<u>(12,529)</u>	<u>(13)</u>
<u>689,523</u>	<u>752,075</u>	<u>806,104</u>	Subtotal - Other	<u>622,161</u>	<u>1,248,522</u>	<u>600,793</u>	<u>(647,729)</u>	<u>(52)</u>
<u>4,289</u>	<u>14,612</u>	<u>1,924</u>	5100 Equipment	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>	<u>(100)</u>
<u>\$ 2,530,218</u>	<u>\$ 2,725,187</u>	<u>\$ 2,807,002</u>	Location Totals	<u>\$ 2,725,900</u>	<u>\$ 3,257,055</u>	<u>\$ 2,709,725</u>	<u>\$ (547,330)</u>	<u>(17)</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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 65 Aurora Borealis Charter School

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
184.00	187.00	192.00	Enrollment in ADM (K-8)	185.00	198.00	192.00

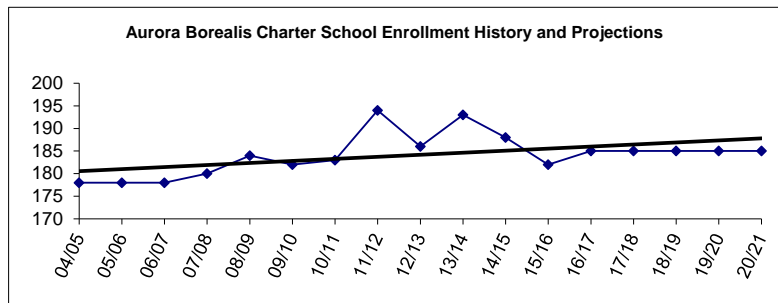
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	12.00	12.00	Teacher (Includes Quest)	12.00	12.00	12.00
0.30	0.30	-	Specialist*	-	0.10	0.10
0.03	-	-	Special Ed Teacher**	-	-	-
<u>13.33</u>	<u>13.30</u>	<u>13.00</u>	Certificated Subtotal	<u>13.00</u>	<u>13.10</u>	<u>13.10</u>
1.51	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
0.88	1.76	1.76	Aide	1.76	1.76	1.76
0.63	0.63	0.63	Nurse***	0.63	0.63	0.63
1.88	1.76	1.76	Support	1.76	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>5.90</u>	<u>6.03</u>	<u>6.03</u>	Non-Certificated Subtotal	<u>6.03</u>	<u>5.15</u>	<u>5.15</u>
<u><u>19.23</u></u>	<u><u>19.33</u></u>	<u><u>19.03</u></u>	Total	<u><u>19.03</u></u>	<u><u>18.25</u></u>	<u><u>18.25</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.

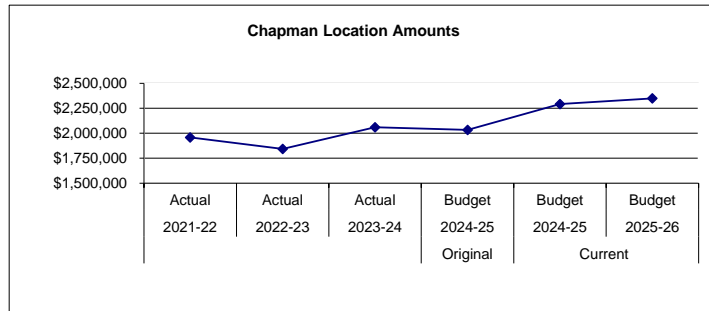


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,069,596	\$ 889,301	\$ 1,007,296	3100 Certificated Salaries	\$ 1,081,908	\$ 1,164,946	\$ 1,196,580	\$ 31,634	3
192,576	231,515	213,627	3200 Non-Certificated Salaries	182,455	199,244	208,363	9,119	5
558,830	573,854	615,780	3500 Employee Benefits	655,377	709,409	818,340	108,931	15
<u>1,821,002</u>	<u>1,694,670</u>	<u>1,836,703</u>	Subtotal - Personnel Services	<u>1,919,740</u>	<u>2,073,599</u>	<u>2,223,283</u>	<u>149,684</u>	<u>7</u>
50	-	74,231	4100 Professional and Technical Services	-	102,340	-	(102,340)	-
8,617	75	639	4200 Staff Travel	992	1,125	912	(213)	(19)
-	-	-	4250 Student Travel	-	-	-	-	-
11,861	12,201	14,775	4300 Utility Services	11,865	11,865	12,823	958	8
84,938	80,047	109,571	4350 Energy	81,648	81,648	90,422	8,774	11
2,061	1,678	1,166	4400 Other Purchased Services	1,957	2,320	2,178	(142)	(6)
28,578	53,521	21,306	4500 Supplies, Materials, and Media	17,363	18,884	18,786	(98)	(1)
718	718	725	4900 Other Expenses	700	700	725	25	4
<u>136,823</u>	<u>148,240</u>	<u>222,413</u>	Subtotal - Other	<u>114,525</u>	<u>218,882</u>	<u>125,846</u>	<u>(93,036)</u>	<u>(43)</u>
-	544	1,196	5100 Equipment	-	-	-	-	-
<u>\$ 1,957,825</u>	<u>\$ 1,843,454</u>	<u>\$ 2,060,312</u>	Location Totals	<u>\$ 2,034,265</u>	<u>\$ 2,292,481</u>	<u>\$ 2,349,129</u>	<u>\$ 56,648</u>	<u>2</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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
164.00	148.00	148.00	Enrollment in ADM (K-8)	153.00	168.00	170.00

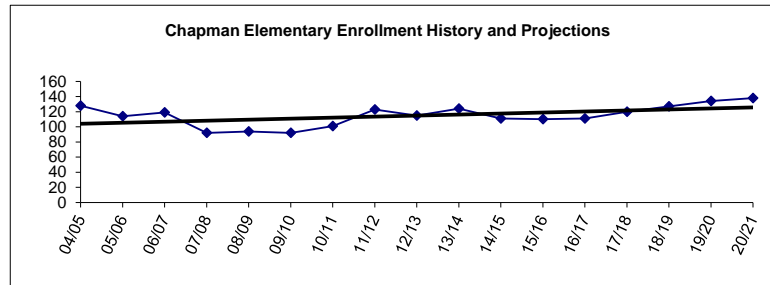
FTE's Included In Current Budget

0.80	1.00	1.00	Administrator	1.00	1.00	1.00
9.77	11.23	9.00	Teacher (Includes Quest)	10.00	11.00	11.50
0.80	0.89	0.99	Specialist*	1.19	1.10	0.70
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>13.37</u>	<u>15.12</u>	<u>12.99</u>	Certificated Subtotal	<u>14.19</u>	<u>15.10</u>	<u>15.20</u>
0.88	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.50	1.50	Custodian	1.00	1.50	1.50
<u>4.14</u>	<u>5.52</u>	<u>4.64</u>	Non-Certificated Subtotal	<u>4.14</u>	<u>4.64</u>	<u>4.64</u>
<u>17.51</u>	<u>20.64</u>	<u>17.63</u>	Total	<u>18.33</u>	<u>19.74</u>	<u>19.84</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.

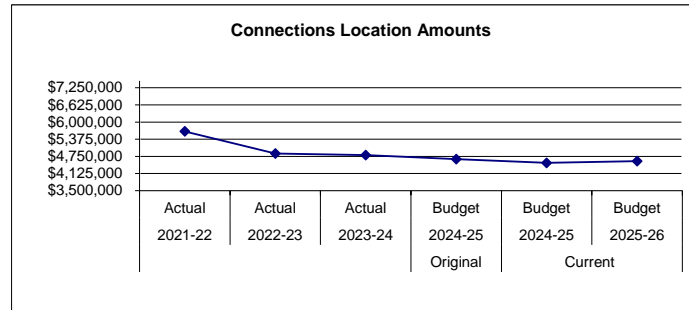


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 2,152,568	\$ 1,459,191	\$ 1,174,141	3100 Certificated Salaries	\$ 1,249,294	\$ 1,282,215	\$ 1,056,793	\$ (225,422)	(18)
311,498	370,521	347,765	3200 Non-Certificated Salaries	396,325	340,352	354,310	13,958	4
1,042,672	791,914	670,220	3500 Employee Benefits	862,478	749,974	808,426	58,452	8
<u>3,506,738</u>	<u>2,621,626</u>	<u>2,192,126</u>	Subtotal - Personnel Services	<u>2,508,097</u>	<u>2,372,541</u>	<u>2,219,529</u>	<u>(153,012)</u>	(6)
126,272	322,177	426,649	4100 Professional and Technical Services	300,000	450,000	400,000	(50,000)	(11)
6,438	21,646	12,618	4200 Staff Travel	12,000	12,000	10,500	(1,500)	(13)
12,968	14,188	17,675	4250 Student Travel	5,000	20,500	12,500	(8,000)	(39)
86,558	79,274	86,071	4300 Utility Services	71,129	71,129	71,000	(129)	(0)
-	3,265	4,211	4350 Energy	3,331	3,331	3,602	271	-
221,034	97,855	94,720	4400 Other Purchased Services	48,743	48,743	45,153	(3,590)	(7)
1,664,394	1,492,283	1,658,026	4500 Supplies, Materials, and Media	1,519,223	1,353,748	1,628,499	274,751	20
9,516	7,796	12,925	4900 Other Expenses	7,014	7,014	8,225	1,211	17
<u>2,127,180</u>	<u>2,038,484</u>	<u>2,312,895</u>	Subtotal - Other	<u>1,966,440</u>	<u>1,966,465</u>	<u>2,179,479</u>	<u>213,014</u>	11
<u>23,439</u>	<u>189,929</u>	<u>290,717</u>	5100 Equipment	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>	<u>-</u>	-
<u>\$ 5,657,357</u>	<u>\$ 4,850,039</u>	<u>\$ 4,795,738</u>	Location Totals	<u>\$ 4,649,537</u>	<u>\$ 4,514,006</u>	<u>\$ 4,574,008</u>	<u>\$ 60,002</u>	1



Connections is the KPBSD homeschool program. We believe this is a viable educational option for parents who are committed to being involved in the education of their children. Connections and KPBSD provide instructional resources, curriculum counseling, technology, access to local school academics and activities, and funding to support student individual learning plans. Students receive the use of a Dell computer and HP printer for the school year. All students may participate in the District sports programs, as well as take up to two academic classes, including art, music, dance, world languages and/or PE in the local schools. Currently there are over 900 students enrolled, with traditional school students also taking correspondence enrichment courses. Our mission is to provide a variety of educational options to best support the child's total educational plan.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
1,212.00	1,107.00	1,174.00	Enrollment in ADM (9-12)	1,100.00	1,199.00	1,072.00

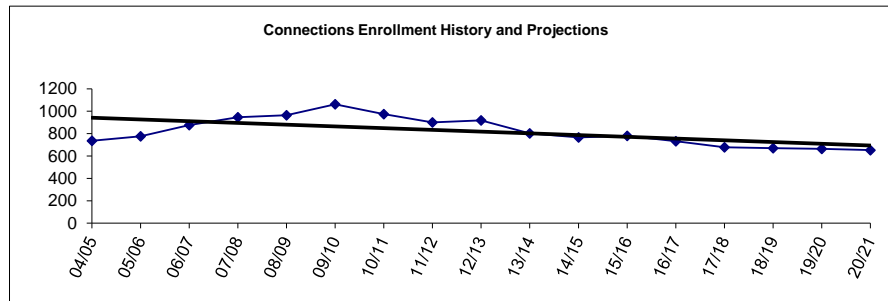
FTE's Included In Current Budget

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
2.00	2.00	0.90	Administrator	1.00	1.00	1.00
24.00	12.00	12.00	Teacher (Includes Quest)	11.50	12.00	8.50
-	-	-	Specialist*	-	-	-
2.00	3.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>28.00</u>	<u>17.00</u>	<u>14.90</u>	Certificated Subtotal	<u>14.50</u>	<u>15.00</u>	<u>11.50</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
7.70	7.70	7.70	Support	7.70	6.70	6.70
0.25	0.25	0.50	Custodian	0.50	0.50	0.50
<u>7.95</u>	<u>7.95</u>	<u>8.20</u>	Non-Certificated Subtotal	<u>8.20</u>	<u>7.20</u>	<u>7.20</u>
<u>35.95</u>	<u>24.95</u>	<u>23.10</u>	Total	<u>22.70</u>	<u>22.20</u>	<u>18.70</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.

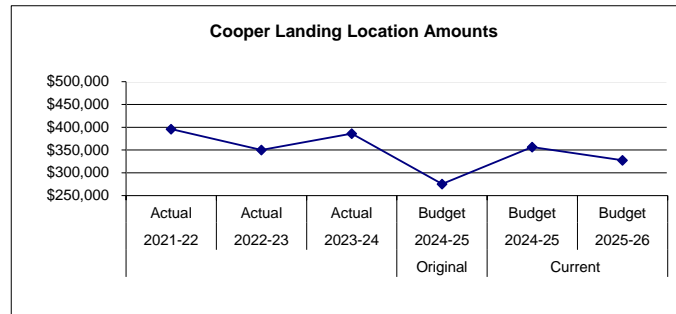


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 129,921	\$ 112,916	\$ 128,246	3100 Certificated Salaries	\$ 65,326	\$ 139,506	\$ 74,815	\$ (64,691)	(46)
67,412	56,634	70,697	3200 Non-Certificated Salaries	58,808	52,448	72,318	19,870	38
120,800	96,417	109,251	3500 Employee Benefits	88,498	99,782	118,177	18,395	18
<u>318,133</u>	<u>265,967</u>	<u>308,194</u>	Subtotal - Personnel Services	<u>212,632</u>	<u>291,736</u>	<u>265,310</u>	<u>(26,426)</u>	(9)
-	137	-	4100 Professional and Technical Services	-	-	-	-	-
1,635	2,337	1,584	4200 Staff Travel	1,151	1,350	1,136	(214)	(16)
34,055	33,078	34,905	4300 Utility Services	27,706	27,706	27,747	41	0
30,412	29,085	27,859	4350 Energy	29,666	29,666	28,870	(796)	(3)
840	410	2,428	4400 Other Purchased Services	440	440	398	(42)	(10)
10,510	18,496	9,443	4500 Supplies, Materials, and Media	3,451	5,152	3,297	(1,855)	(36)
362	698	756	4900 Other Expenses	478	478	701	223	47
<u>77,814</u>	<u>84,241</u>	<u>76,975</u>	Subtotal - Other	<u>62,892</u>	<u>64,792</u>	<u>62,149</u>	<u>(2,643)</u>	(4)
-	-	646	5100 Equipment	-	-	-	-	-
<u>\$ 395,947</u>	<u>\$ 350,208</u>	<u>\$ 385,815</u>	Location Totals	<u>\$ 275,524</u>	<u>\$ 356,528</u>	<u>\$ 327,459</u>	<u>\$ (29,069)</u>	(8)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
13.00	19.00	20.00	Enrollment in ADM (K-12)	17.00	16.00	15.00

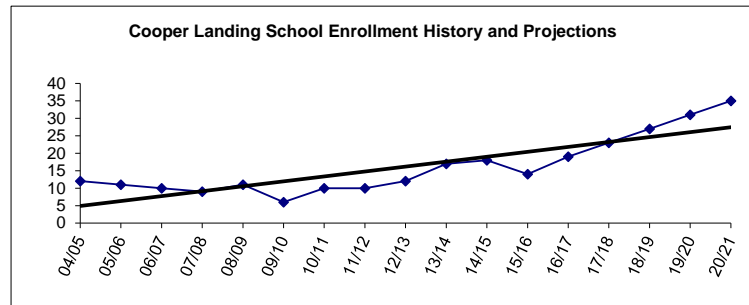
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.10	0.10
1.00	1.00	1.90	Teacher (Includes Quest)	1.00	2.00	1.00
0.10	-	0.10	Specialist*	0.10	0.10	-
0.08	-	-	Special Ed Teacher**	-	-	-
<u>1.28</u>	<u>1.10</u>	<u>2.10</u>	Certificated Subtotal	<u>1.20</u>	<u>2.20</u>	<u>1.10</u>
0.88	0.88	0.88	Aide	-	-	0.44
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.26</u>	<u>2.26</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>1.38</u>	<u>1.38</u>	<u>1.82</u>
<u>3.54</u>	<u>3.36</u>	<u>4.36</u>	Total	<u>2.58</u>	<u>3.58</u>	<u>2.92</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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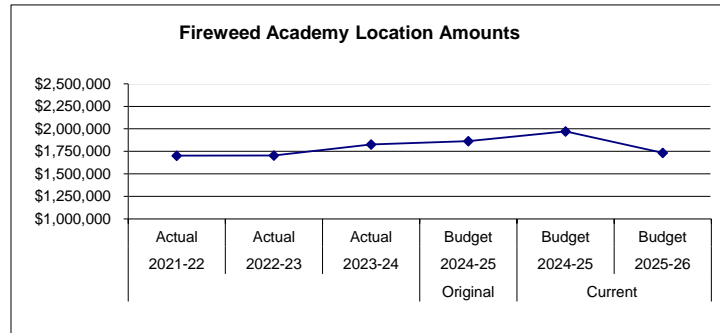


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 674,315	\$ 620,306	\$ 663,357	3100 Certificated Salaries	\$ 658,478	\$ 665,116	\$ 679,007	\$ 13,891	2
184,965	215,996	234,340	3200 Non-Certificated Salaries	220,985	250,158	257,549	7,391	3
456,944	474,714	497,879	3500 Employee Benefits	507,404	539,449	498,432	(41,017)	(8)
<u>1,316,224</u>	<u>1,311,016</u>	<u>1,395,576</u>	Subtotal - Personnel Services	<u>1,386,867</u>	<u>1,454,723</u>	<u>1,434,988</u>	<u>(19,735)</u>	<u>(1)</u>
9,343	17,073	17,954	4100 Professional and Technical Services	-	8,000	-	(8,000)	-
6,202	3,085	2,540	4200 Staff Travel	-	2,250	-	(2,250)	(100)
4,005	1,712	-	4250 Student Travel	-	1,500	-	(1,500)	-
6,034	5,679	7,130	4300 Utility Services	3,686	6,186	-	(6,186)	-
39,608	37,725	36,113	4350 Energy	38,480	38,480	-	(38,480)	-
231,748	240,581	267,020	4400 Other Purchased Services	211,371	269,463	216,824	(52,639)	(20)
31,730	24,117	39,054	4500 Supplies, Materials, and Media	199,441	147,238	82,414	(64,824)	(44)
737	3,214	(2,856)	4900 Other Expenses	3,980	39,415	-	(39,415)	100
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
<u>57,309</u>	<u>57,681</u>	<u>60,042</u>	4950 Indirect Costs	<u>20,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<u>386,716</u>	<u>390,867</u>	<u>426,997</u>	Subtotal - Other	<u>477,098</u>	<u>512,532</u>	<u>299,238</u>	<u>(213,294)</u>	<u>(42)</u>
-	3,001	4,995	5100 Equipment	-	4,724	-	(4,724)	-
<u>\$ 1,702,940</u>	<u>\$ 1,704,884</u>	<u>\$ 1,827,568</u>	Location Totals	<u>\$ 1,863,965</u>	<u>\$ 1,971,979</u>	<u>\$ 1,734,226</u>	<u>\$ (237,753)</u>	<u>(12)</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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
99.00	107.00	105.00	Enrollment in ADM (K-6)	114.00	104.00	110.00

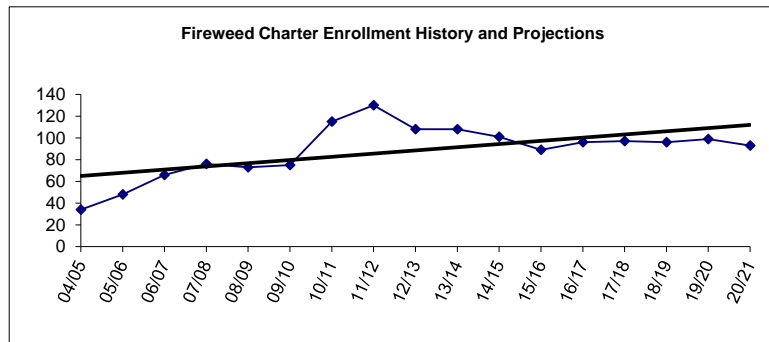
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.00	6.00	6.00	Teacher (Includes Quest)	6.00	6.50	6.50
0.33	0.38	0.37	Specialist*	0.38	0.25	0.25
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>8.33</u>	<u>8.38</u>	<u>8.37</u>	Certificated Subtotal	<u>8.38</u>	<u>8.75</u>	<u>8.75</u>
1.76	1.76	1.76	Special Ed Aide	1.26	1.76	1.76
1.38	1.38	1.57	Aide	2.72	1.57	1.57
0.65	0.65	0.65	Nurse***	-	0.77	0.77
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.35	0.35	0.35	Custodian	0.38	0.38	0.38
<u>5.14</u>	<u>5.14</u>	<u>5.33</u>	Non-Certificated Subtotal	<u>5.36</u>	<u>5.48</u>	<u>5.48</u>
<u>13.47</u>	<u>13.52</u>	<u>13.70</u>	Total	<u>13.74</u>	<u>14.23</u>	<u>14.23</u>

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

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

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

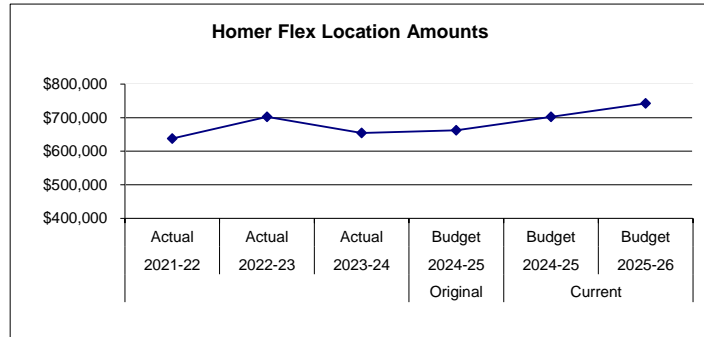


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 331,190	\$ 353,495	\$ 358,248	3100 Certificated Salaries	\$ 337,115	\$ 359,184	\$ 368,121	\$ 8,937	2
66,093	94,543	70,496	3200 Non-Certificated Salaries	76,689	88,767	89,701	934	1
208,480	222,153	191,936	3500 Employee Benefits	221,902	224,359	258,203	33,844	15
<u>605,763</u>	<u>670,191</u>	<u>620,680</u>	Subtotal - Personnel Services	<u>635,706</u>	<u>672,310</u>	<u>716,025</u>	<u>43,715</u>	<u>7</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
492	1,459	1,236	4200 Staff Travel	1,129	1,350	1,122	(228)	(17)
-	-	-	4250 Student Travel	-	-	-	-	-
15,092	15,313	16,258	4300 Utility Services	9,175	9,175	9,110	(65)	(1)
8,762	7,958	8,781	4350 Energy	8,118	8,118	8,286	168	2
404	375	463	4400 Other Purchased Services	610	610	546	(64)	(10)
6,336	5,181	5,558	4500 Supplies, Materials, and Media	6,161	10,043	6,161	(3,882)	(39)
1,045	1,137	1,214	4900 Other Expenses	1,139	1,139	1,150	11	1
<u>32,131</u>	<u>31,423</u>	<u>33,510</u>	Subtotal - Other	<u>26,332</u>	<u>30,435</u>	<u>26,375</u>	<u>(4,060)</u>	<u>(13)</u>
-	535	-	5100 Equipment	-	-	-	-	-
<u>\$ 637,894</u>	<u>\$ 702,149</u>	<u>\$ 654,190</u>	Location Totals	<u>\$ 662,038</u>	<u>\$ 702,745</u>	<u>\$ 742,400</u>	<u>\$ 39,655</u>	<u>6</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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
28.00	37.00	37.00	Enrollment in ADM (9-12)	30.00	37.00	30.00

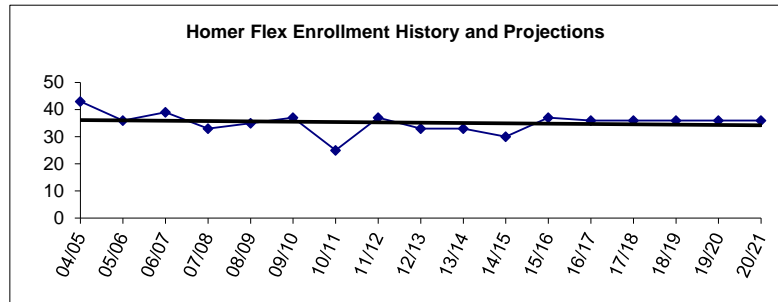
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.50	2.50	2.50
0.20	0.25	0.25	Specialist*	0.25	0.25	0.25
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.20</u>	<u>4.25</u>	<u>4.25</u>	Certificated Subtotal	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
-	0.06	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.82</u>	<u>1.88</u>	<u>1.82</u>	Non-Certificated Subtotal	<u>1.82</u>	<u>1.82</u>	<u>1.82</u>
<u>6.02</u>	<u>6.13</u>	<u>6.07</u>	Total	<u>6.07</u>	<u>6.07</u>	<u>6.07</u>

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

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

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

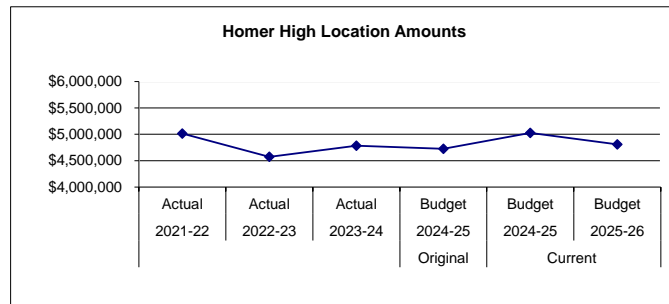


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 2,108,266	\$ 1,819,252	\$ 1,898,240	3100 Certificated Salaries	\$ 2,027,589	\$ 2,027,424	\$ 1,987,810	\$ (39,614)	(2)
843,501	887,380	896,914	3200 Non-Certificated Salaries	708,109	862,392	692,041	(170,351)	(20)
1,383,264	1,292,580	1,363,471	3500 Employee Benefits	1,430,913	1,524,951	1,556,873	31,922	2
<u>4,335,031</u>	<u>3,999,212</u>	<u>4,158,625</u>	Subtotal - Personnel Services	<u>4,166,611</u>	<u>4,414,767</u>	<u>4,236,724</u>	<u>(178,043)</u>	(4)
-	385	475	4100 Professional and Technical Services	-	350	-	(350)	-
11,991	4,975	7,841	4200 Staff Travel	7,934	9,085	7,125	(1,960)	(22)
-	-	28	4250 Student Travel	-	-	-	-	-
49,629	57,787	77,083	4300 Utility Services	59,555	59,555	65,363	5,808	10
440,802	405,633	440,152	4350 Energy	413,746	413,746	419,845	6,099	1
12,826	8,470	11,945	4400 Other Purchased Services	5,631	12,305	5,900	(6,405)	(52)
144,389	85,320	73,524	4500 Supplies, Materials, and Media	64,191	109,347	65,820	(43,527)	(40)
8,482	7,392	11,989	4900 Other Expenses	8,042	8,042	8,650	608	8
<u>668,119</u>	<u>569,962</u>	<u>623,037</u>	Subtotal - Other	<u>559,099</u>	<u>612,430</u>	<u>572,703</u>	<u>(39,377)</u>	(6)
<u>12,074</u>	<u>3,756</u>	<u>1,223</u>	5100 Equipment	-	-	-	-	-
<u>\$ 5,015,224</u>	<u>\$ 4,572,930</u>	<u>\$ 4,782,885</u>	Location Totals	<u>\$ 4,725,710</u>	<u>\$ 5,027,197</u>	<u>\$ 4,809,427</u>	<u>\$ (217,420)</u>	(4)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
359.00	360.00	348.00	Enrollment in ADM (9-12)	353.00	346.00	370.00

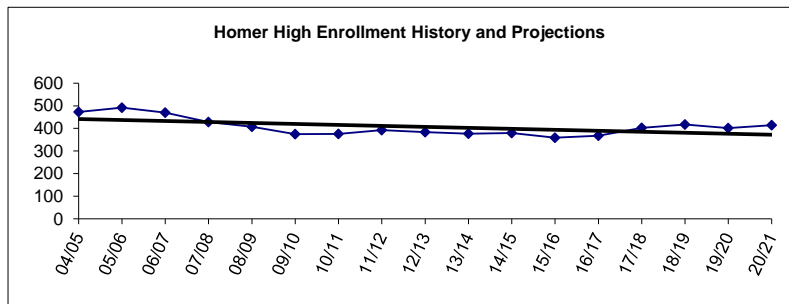
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	1.50	1.50	1.50
16.20	16.70	13.20	Teacher (Includes Quest)	15.20	15.70	15.25
1.50	2.27	2.25	Specialist*	2.25	2.55	3.00
5.00	5.00	4.00	Special Ed Teacher**	4.00	3.00	3.00
<u>24.20</u>	<u>25.47</u>	<u>20.95</u>	Certificated Subtotal	<u>22.95</u>	<u>22.75</u>	<u>22.75</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.44	0.44	0.44	Aide	1.44	1.44	0.44
0.88	0.53	0.53	Nurse***	0.53	0.53	0.53
5.50	5.50	5.50	Support	5.50	5.50	3.50
4.50	4.50	4.50	Custodian	4.50	4.50	4.50
<u>16.60</u>	<u>16.25</u>	<u>16.25</u>	Non-Certificated Subtotal	<u>17.25</u>	<u>17.25</u>	<u>14.25</u>
<u>40.80</u>	<u>41.72</u>	<u>37.20</u>	Total	<u>40.20</u>	<u>40.00</u>	<u>37.00</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.

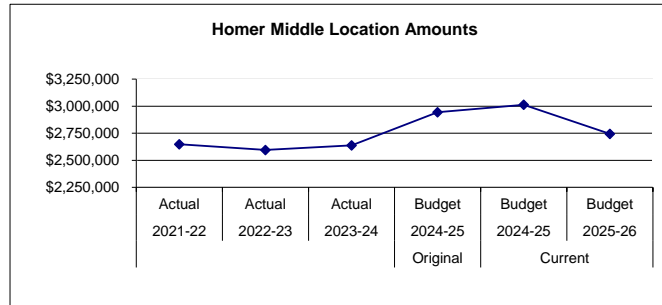


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,197,923	\$ 1,154,123	\$ 1,204,242	3100 Certificated Salaries	\$ 1,372,010	\$ 1,408,774	\$ 1,254,755	\$ (154,019)	(11)
390,886	406,458	402,220	3200 Non-Certificated Salaries	436,255	425,038	380,447	(44,591)	(10)
849,414	841,669	841,499	3500 Employee Benefits	971,936	1,009,112	943,163	(65,949)	(7)
<u>2,438,223</u>	<u>2,402,250</u>	<u>2,447,961</u>	Subtotal - Personnel Services	<u>2,780,201</u>	<u>2,842,924</u>	<u>2,578,365</u>	<u>(264,559)</u>	(9)
-	275	500	4100 Professional and Technical Services	-	-	-	-	-
822	2,096	2,058	4200 Staff Travel	1,342	1,350	1,065	(285)	(21)
-	-	-	4250 Student Travel	-	-	-	-	-
8,140	11,216	10,697	4300 Utility Services	7,779	7,779	7,748	(31)	(0)
140,191	121,603	138,715	4350 Energy	124,035	124,035	128,117	4,082	3
1,910	4,101	1,555	4400 Other Purchased Services	2,232	2,732	2,286	(446)	(16)
58,155	49,924	33,757	4500 Supplies, Materials, and Media	28,662	32,032	26,386	(5,646)	(18)
714	714	924	4900 Other Expenses	714	714	725	11	2
<u>209,932</u>	<u>189,929</u>	<u>188,206</u>	Subtotal - Other	<u>164,764</u>	<u>168,642</u>	<u>166,327</u>	<u>(2,315)</u>	(1)
-	3,385	1,480	5100 Equipment	-	890	-	(890)	-
<u>\$ 2,648,155</u>	<u>\$ 2,595,564</u>	<u>\$ 2,637,647</u>	Location Totals	<u>\$ 2,944,965</u>	<u>\$ 3,012,456</u>	<u>\$ 2,744,692</u>	<u>\$ (267,764)</u>	(9)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
180.00	172.00	180.00	Enrollment in ADM (7-8)	200.00	199.00	181.00

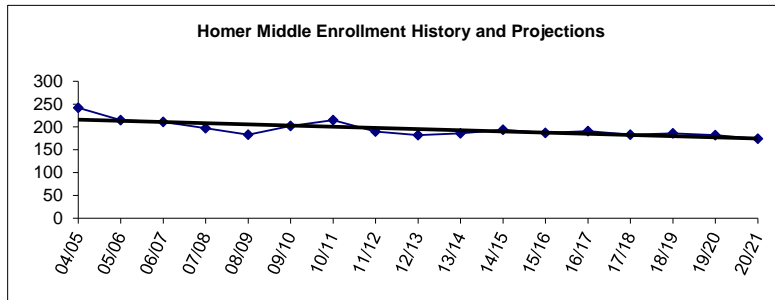
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.30	9.80	9.25	Teacher (Includes Quest)	11.25	11.75	10.25
0.80	0.80	1.13	Specialist*	1.13	0.80	0.30
2.85	3.00	3.00	Special Ed Teacher**	3.00	4.00	3.00
<u>14.95</u>	<u>14.60</u>	<u>14.38</u>	Certificated Subtotal	<u>16.38</u>	<u>17.55</u>	<u>14.55</u>
4.40	4.40	4.40	Special Ed Aide	4.40	4.40	4.40
0.88	0.88	0.88	Aide	1.38	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	-	-
1.00	1.00	1.00	Support	1.00	1.50	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>9.16</u>	<u>9.16</u>	<u>9.16</u>	Non-Certificated Subtotal	<u>9.66</u>	<u>8.78</u>	<u>8.28</u>
<u>24.11</u>	<u>23.76</u>	<u>23.54</u>	Total	<u>26.04</u>	<u>26.33</u>	<u>22.83</u>

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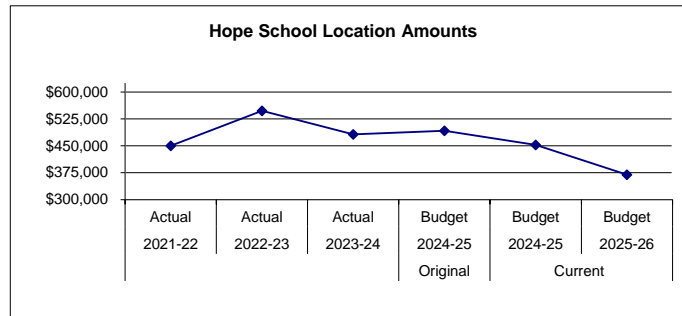


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 196,462	\$ 143,747	\$ 162,686	3100 Certificated Salaries	\$ 163,178	\$ 172,041	\$ 98,116	\$ (73,925)	(43)
72,186	77,954	87,422	3200 Non-Certificated Salaries	92,247	62,904	75,697	12,793	20
99,566	133,156	159,353	3500 Employee Benefits	162,241	140,983	122,726	(18,257)	(13)
<u>368,214</u>	<u>354,857</u>	<u>409,461</u>	Subtotal - Personnel Services	<u>417,666</u>	<u>375,928</u>	<u>296,539</u>	<u>(79,389)</u>	(21)
-	137	-	4100 Professional and Technical Services	-	-	-	-	-
1,678	1,288	1,233	4200 Staff Travel	2,608	2,970	2,608	(362)	(12)
-	-	134	4250 Student Travel	-	-	-	-	-
4,731	113,186	8,625	4300 Utility Services	14,475	14,475	14,450	(25)	(0)
57,072	51,023	51,805	4350 Energy	52,043	52,043	51,623	(420)	(1)
165	354	214	4400 Other Purchased Services	451	451	407	(44)	(10)
16,287	25,241	10,081	4500 Supplies, Materials, and Media	3,988	5,855	3,537	(2,318)	(40)
247	552	606	4900 Other Expenses	900	900	563	(337)	(37)
<u>80,180</u>	<u>191,781</u>	<u>72,698</u>	Subtotal - Other	<u>74,465</u>	<u>76,694</u>	<u>73,188</u>	<u>(3,506)</u>	(5)
1,900	1,055	-	5100 Equipment	-	-	-	-	-
<u>\$ 450,294</u>	<u>\$ 547,693</u>	<u>\$ 482,159</u>	Location Totals	<u>\$ 492,131</u>	<u>\$ 452,622</u>	<u>\$ 369,727</u>	<u>\$ (82,895)</u>	(18)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
19.00	19.00	18.00	Enrollment in ADM (K-12)	18.00	18.00	16.00

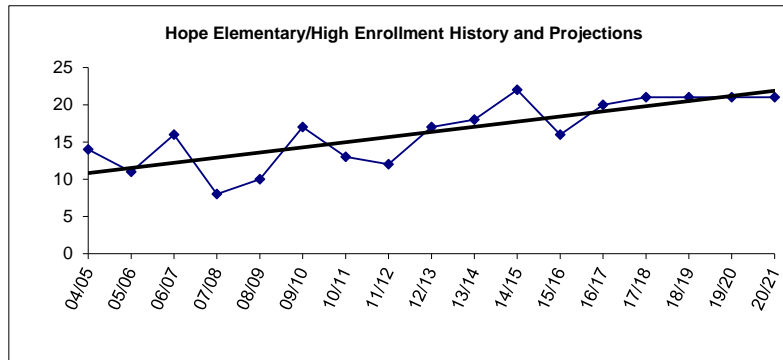
FTE's Included In Current Budget

0.20	0.10	0.10	Administrator	0.10	0.10	0.10
2.00	2.05	2.12	Teacher (Includes Quest)	2.12	2.12	1.12
0.14	-	0.10	Specialist*	0.10	0.10	-
0.25	-	-	Special Ed Teacher**	-	-	-
<u>2.59</u>	<u>2.15</u>	<u>2.32</u>	Certificated Subtotal	<u>2.32</u>	<u>2.32</u>	<u>1.22</u>
0.88	0.88	0.88	Special Ed Aide	0.88	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Aide	-	-	0.44
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.26</u>	<u>2.26</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>1.38</u>	<u>1.82</u>
<u>4.85</u>	<u>4.41</u>	<u>4.58</u>	Total	<u>4.58</u>	<u>3.70</u>	<u>3.04</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.

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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.



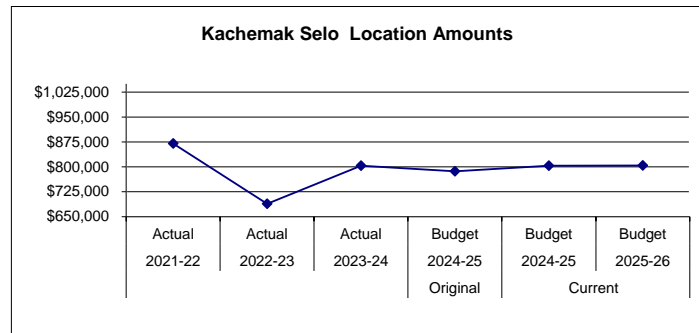
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 56 Kachemak Selo Elementary / High

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 273,687	\$ 137,767	\$ 205,082	3100 Certificated Salaries	\$ 218,922	\$ 193,042	\$ 217,371	\$ 24,329	13
182,325	187,224	205,657	3200 Non-Certificated Salaries	196,274	196,480	197,685	1,205	1
311,007	253,693	291,114	3500 Employee Benefits	269,801	310,262	310,406	144	0
<u>767,019</u>	<u>578,684</u>	<u>701,853</u>	Subtotal - Personnel Services	<u>684,997</u>	<u>699,784</u>	<u>725,462</u>	<u>25,678</u>	<u>4</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
15,097	12,498	1,038	4200 Staff Travel	22,348	22,535	20,154	(2,381)	(11)
-	-	-	4250 Student Travel	-	-	-	-	-
# 8,102	7,876	7,603	4300 Utility Services	5,594	5,594	5,553	(41)	(1)
19,716	17,319	19,285	4350 Energy	17,665	17,665	18,089	424	2
49,954	50,752	49,913	4400 Other Purchased Services	50,265	50,878	28,546	(22,332)	(44)
10,026	20,797	9,866	4500 Supplies, Materials, and Media	4,952	5,779	5,158	(621)	(11)
333	886	13,758	4900 Other Expenses	975	975	1,000	25	3
<u>103,228</u>	<u>110,128</u>	<u>101,463</u>	Subtotal - Other	<u>101,799</u>	<u>103,426</u>	<u>78,500</u>	<u>(24,926)</u>	<u>(24)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 870,247</u>	<u>\$ 688,812</u>	<u>\$ 803,316</u>	Location Totals	<u>\$ 786,796</u>	<u>\$ 803,210</u>	<u>\$ 803,962</u>	<u>\$ 752</u>	<u>0</u>



Kachemak Selo School is a K-12 school, and is located 28 miles east of Homer in a remote village. Kachemak Selo is too small to have organized athletic programs by itself. However, we participate in the Homer co-op Hockey program, as well as participate with Razdolna and Vosnesenka in co-op football, wrestling and soccer programs. Our high school students participate each year in construction and welding academies. We have provided a sewing academy for our middle and high school students in the winter months. On even years we organize an Artist in the School residency; odd years our upper elementary school students overnight at the Kasitsna Bay research facility to study plankton and intertidal invertebrates.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 56 Kachemak Selo Elementary / High

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
31.00	30.00	28.00	Enrollment in ADM (K-12)	30.00	29.00	32.00

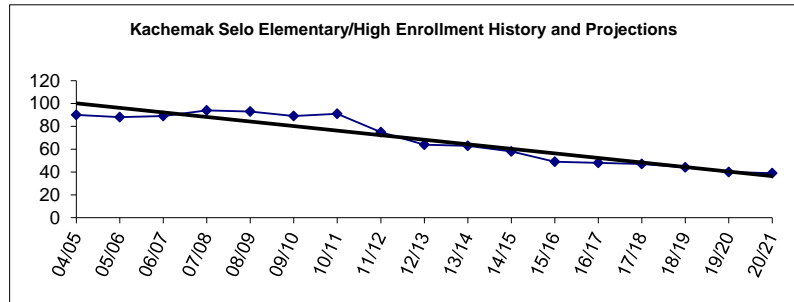
FTE's Included In Current Budget

0.30	0.20	0.20	Administrator	0.20	0.20	0.20
3.20	2.20	2.20	Teacher (Includes Quest)	2.20	2.20	2.50
0.15	0.17	0.18	Specialist*	0.18	0.17	0.07
0.40	0.40	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>4.05</u>	<u>2.97</u>	<u>2.98</u>	Certificated Subtotal	<u>2.98</u>	<u>2.97</u>	<u>3.17</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
1.75	1.75	1.75	Aide	1.75	1.63	1.63
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.96	0.75	0.75	Custodian	0.75	0.92	0.92
<u>4.47</u>	<u>4.26</u>	<u>4.26</u>	Non-Certificated Subtotal	<u>4.26</u>	<u>4.31</u>	<u>4.31</u>
<u>8.52</u>	<u>7.23</u>	<u>7.24</u>	Total	<u>7.24</u>	<u>7.28</u>	<u>7.48</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.

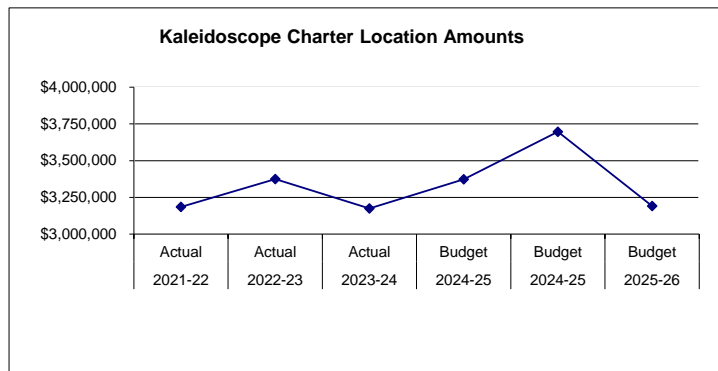


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,289,828	\$ 1,283,868	\$ 1,195,506	3100 Certificated Salaries	\$ 1,294,161	\$ 1,283,295	\$ 1,306,749	\$ 23,454	2
337,274	407,190	385,665	3200 Non-Certificated Salaries	342,423	384,776	391,915	7,139	2
724,072	749,536	718,798	3500 Employee Benefits	964,476	806,792	941,576	134,784	17
<u>2,351,174</u>	<u>2,440,594</u>	<u>2,299,969</u>	Subtotal - Personnel Services	<u>2,601,060</u>	<u>2,474,863</u>	<u>2,640,240</u>	<u>165,377</u>	7
2,000	31,084	17,310	4100 Professional and Technical Services	-	157,931	-	(157,931)	-
614	-	-	4200 Staff Travel	-	-	-	-	-
2,870	4,365	1,943	4250 Student Travel	-	2,000	-	(2,000)	-
7,043	6,259	7,161	4300 Utility Services	6,156	6,156	-	(6,156)	(100)
89,055	85,184	91,727	4350 Energy	86,888	86,888	-	(86,888)	(100)
585,553	609,746	619,649	4400 Other Purchased Services	661,203	665,156	680,794	15,638	2
51,304	92,757	42,496	4500 Supplies, Materials, and Media	(23,928)	(2,805)	(130,129)	(127,324)	4,539
100	100	-	4900 Other Expenses	7,143	194,135	-	(194,135)	(100)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	100
95,302	103,914	94,238	4950 Indirect Costs	34,156	111,386	-	(111,386)	(100)
<u>833,841</u>	<u>933,409</u>	<u>874,524</u>	Subtotal - Other	<u>771,618</u>	<u>1,220,847</u>	<u>550,665</u>	<u>(512,251)</u>	(42)
-	65	-	5100 Equipment	-	1,115	-	(1,115)	-
<u>\$ 3,185,015</u>	<u>\$ 3,374,068</u>	<u>\$ 3,174,493</u>	Location Totals	<u>\$ 3,372,678</u>	<u>\$ 3,696,825</u>	<u>\$ 3,190,905</u>	<u>\$ (505,920)</u>	(14)



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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 63 Kaleidoscope Charter School

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
227.00	233.00	199.00	Enrollment in ADM (K-5)	221.00	206.00	210.00

FTE's Included In Current Budget

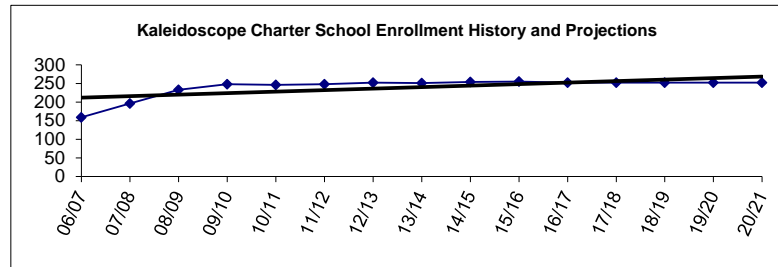
			Staff in FTE			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	16.00	14.00	Teacher (Includes Quest)	14.00	14.00	14.00
0.70	1.20	0.60	Specialist*	0.60	0.42	0.42
1.00	-	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>16.70</u>	<u>18.20</u>	<u>16.60</u>	Certificated Subtotal	<u>16.60</u>	<u>16.42</u>	<u>16.42</u>
1.23	1.76	0.88	Special Ed Aide	0.88	2.99	2.99
3.76	4.64	4.15	Aide	4.15	2.39	2.39
0.88	0.88	0.88	Nurse***	0.88	-	-
1.88	1.88	1.88	Support	1.88	1.88	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>9.75</u>	<u>11.16</u>	<u>9.79</u>	Non-Certificated Subtotal	<u>9.79</u>	<u>9.26</u>	<u>9.26</u>
<u>26.45</u>	<u>29.36</u>	<u>26.39</u>	Total	<u>26.39</u>	<u>25.68</u>	<u>25.68</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

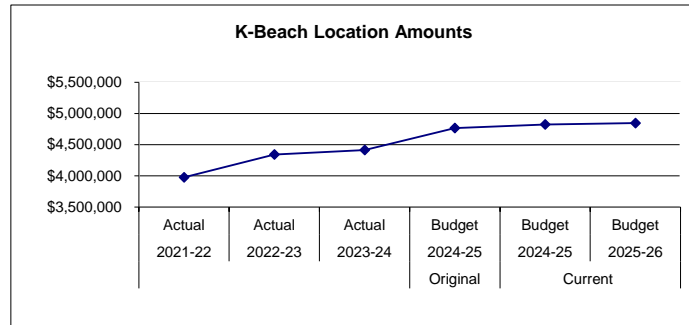


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,977,072	\$ 2,169,446	\$ 2,270,840	3100 Certificated Salaries	\$ 2,365,729	\$ 2,352,450	\$ 2,264,831	\$ (87,619)	(4)
504,442	582,849	595,367	3200 Non-Certificated Salaries	592,280	627,595	645,622	18,027	3
1,172,857	1,355,440	1,333,944	3500 Employee Benefits	1,613,007	1,512,347	1,746,717	234,370	15
<u>3,654,371</u>	<u>4,107,735</u>	<u>4,200,151</u>	Subtotal - Personnel Services	<u>4,571,016</u>	<u>4,492,392</u>	<u>4,657,170</u>	<u>164,778</u>	<u>4</u>
88,058	-	700	4100 Professional and Technical Services	-	123,760	-	(123,760)	-
1,025	167	1,336	4200 Staff Travel	967	1,350	1,165	(185)	(14)
-	-	-	4250 Student Travel	-	-	-	-	-
13,250	13,455	14,126	4300 Utility Services	15,570	15,570	15,796	226	1
145,110	131,327	126,050	4350 Energy	133,954	133,954	130,444	(3,510)	(3)
2,992	4,888	3,668	4400 Other Purchased Services	4,475	4,838	3,881	(957)	(20)
70,644	71,126	64,627	4500 Supplies, Materials, and Media	40,345	49,773	37,503	(12,270)	(25)
1,436	1,436	1,450	4900 Other Expenses	700	700	725	25	100
<u>322,515</u>	<u>222,399</u>	<u>211,957</u>	Subtotal - Other	<u>196,011</u>	<u>329,945</u>	<u>189,514</u>	<u>(140,431)</u>	<u>(43)</u>
-	10,300	2,211	5100 Equipment	-	-	-	-	-
<u>\$ 3,976,886</u>	<u>\$ 4,340,434</u>	<u>\$ 4,414,319</u>	Location Totals	<u>\$ 4,767,027</u>	<u>\$ 4,822,337</u>	<u>\$ 4,846,684</u>	<u>\$ 24,347</u>	<u>1</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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
374.00	407.00	415.00	Enrollment in ADM (K-6)	401.00	382.00	368.00

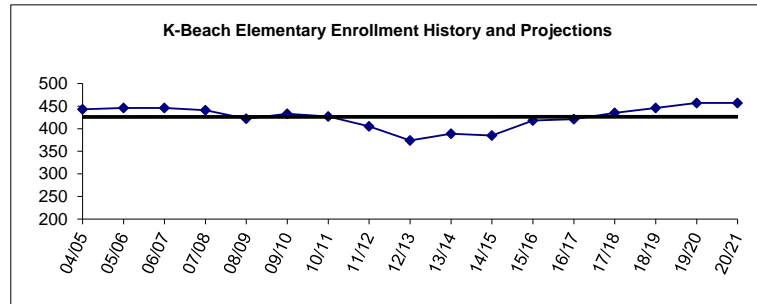
FTE's Included In Current Budget

1.00	2.00	2.00	Administrator	1.50	1.50	1.00
15.00	21.20	17.50	Teacher (Includes Quest)	20.00	20.00	20.00
2.06	1.85	2.30	Specialist*	3.10	2.30	1.50
4.00	5.00	6.00	Special Ed Teacher**	6.00	6.00	5.00
<u>22.06</u>	<u>30.05</u>	<u>27.80</u>	Certificated Subtotal	<u>30.60</u>	<u>29.80</u>	<u>27.50</u>
6.16	7.52	7.92	Special Ed Aide	7.92	8.80	8.80
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	1.00	Nurse***	1.00	0.50	0.50
1.00	1.50	2.00	Support	2.00	2.00	2.00
2.50	3.00	3.00	Custodian	3.00	3.00	2.50
<u>10.98</u>	<u>13.34</u>	<u>14.36</u>	Non-Certificated Subtotal	<u>14.36</u>	<u>14.74</u>	<u>14.24</u>
<u>33.04</u>	<u>43.39</u>	<u>42.16</u>	Total	<u>44.96</u>	<u>44.54</u>	<u>41.74</u>

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

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

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



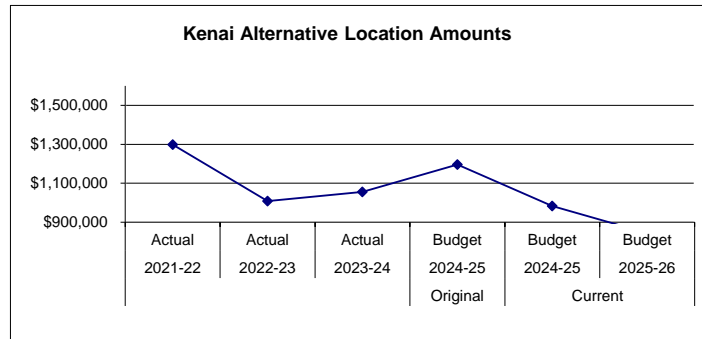
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 67 Kenai Alternative High School

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 602,255	\$ 480,734	\$ 508,286	3100 Certificated Salaries	\$ 626,337	\$ 540,981	\$ 406,955	\$ (134,026)	(25)
189,008	108,586	100,491	3200 Non-Certificated Salaries	103,216	79,671	81,231	1,560	2
363,148	278,922	296,040	3500 Employee Benefits	344,297	277,755	269,416	(8,339)	(3)
<u>1,154,411</u>	<u>868,242</u>	<u>904,817</u>	Subtotal - Personnel Services	<u>1,073,850</u>	<u>898,407</u>	<u>757,602</u>	<u>(140,805)</u>	(16)
40,000	50,315	50,425	4100 Professional and Technical Services	40,000	-	-	-	#DIV/0!
297	436	1,528	4200 Staff Travel	675	675	512	(163)	(24)
287	-	-	4250 Student Travel	-	-	-	-	-
23,211	15,788	16,929	4300 Utility Services	11,797	11,797	11,766	(31)	(0)
61,960	58,552	77,405	4350 Energy	59,723	59,723	65,227	5,504	9
179	739	285	4400 Other Purchased Services	635	921	644	(277)	(30)
6,798	10,662	3,140	4500 Supplies, Materials, and Media	8,354	10,915	7,090	(3,825)	(35)
997	1,164	1,445	4900 Other Expenses	1,164	1,164	1,175	11	1
<u>133,729</u>	<u>137,656</u>	<u>151,157</u>	Subtotal - Other	<u>122,348</u>	<u>85,195</u>	<u>86,414</u>	<u>1,382</u>	2
<u>10,533</u>	<u>2,753</u>	<u>199</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,298,673</u>	<u>\$ 1,008,651</u>	<u>\$ 1,056,173</u>	Location Totals	<u>\$ 1,196,198</u>	<u>\$ 983,602</u>	<u>\$ 844,016</u>	<u>\$ (139,423)</u>	(14)



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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 67 Kenai Alternative High School

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
48.00	51.00	50.00	Enrollment in ADM (9-12)	50.00	40.00	40.00

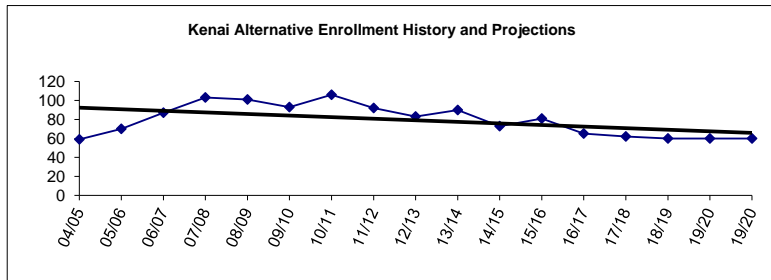
FTE's Included In Current Budget

1.00	1.00	0.50	Administrator	0.50	1.00	1.00
4.00	4.50	4.50	Teacher (Includes Quest)	4.50	4.50	3.00
0.30	0.25	0.75	Specialist*	0.75	0.35	0.10
1.65	1.00	1.00	Special Ed Teacher**	1.00	-	-
<u>6.95</u>	<u>6.75</u>	<u>6.75</u>	Certificated Subtotal	<u>6.75</u>	<u>5.85</u>	<u>4.10</u>
2.64	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Nurse***	-	-	-
1.00	1.00	0.88	Support	0.88	0.88	0.88
0.88	0.88	0.50	Custodian	0.50	0.50	0.50
<u>4.52</u>	<u>2.76</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.26</u>	<u>2.26</u>
<u>11.47</u>	<u>9.51</u>	<u>9.01</u>	Total	<u>9.01</u>	<u>8.11</u>	<u>6.36</u>

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

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

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

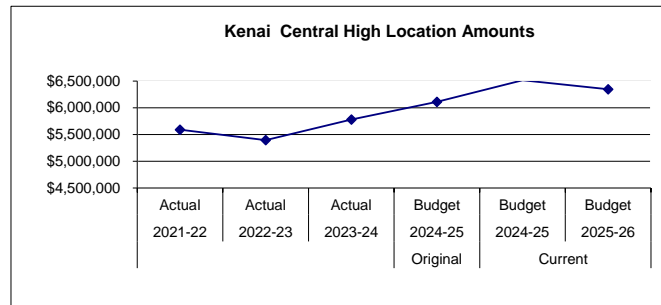


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 2,386,870	\$ 2,363,390	\$ 2,512,527	3100 Certificated Salaries	\$ 2,779,373	\$ 2,915,844	\$ 2,852,534	\$ (63,310)	(2)
829,899	887,160	885,868	3200 Non-Certificated Salaries	778,152	907,059	743,173	(163,886)	(18)
1,529,203	1,523,712	1,601,209	3500 Employee Benefits	1,914,448	1,959,011	2,105,758	146,747	7
<u>4,745,972</u>	<u>4,774,262</u>	<u>4,999,604</u>	Subtotal - Personnel Services	<u>5,471,973</u>	<u>5,781,914</u>	<u>5,701,465</u>	<u>(80,449)</u>	(1)
-	2,400	84,094	4100 Professional and Technical Services	-	35,291	-	-	-
13,706	8,196	7,628	4200 Staff Travel	5,657	6,850	5,047	(1,803)	(26)
97	-	69	4250 Student Travel	-	-	-	-	-
44,406	44,931	54,094	4300 Utility Services	58,463	58,463	61,265	2,802	5
493,394	456,574	496,419	4350 Energy	465,705	465,705	472,901	7,196	2
14,014	17,036	15,677	4400 Other Purchased Services	12,759	14,259	7,560	(6,699)	(47)
242,693	74,480	79,412	4500 Supplies, Materials, and Media	89,343	144,454	89,545	(54,909)	(38)
9,044	8,230	13,779	4900 Other Expenses	8,228	8,228	9,450	1,222	15
<u>817,354</u>	<u>611,847</u>	<u>751,172</u>	Subtotal - Other	<u>640,155</u>	<u>733,250</u>	<u>645,768</u>	<u>(52,191)</u>	(7)
<u>28,646</u>	<u>8,950</u>	<u>32,363</u>	5100 Equipment	-	800	-	(800)	-
<u>\$ 5,591,972</u>	<u>\$ 5,395,059</u>	<u>\$ 5,783,139</u>	Location Totals	<u>\$ 6,112,128</u>	<u>\$ 6,515,964</u>	<u>\$ 6,347,233</u>	<u>\$ (133,440)</u>	(2)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
438.00	457.00	477.00	Enrollment in ADM (9-12)	516.00	497.00	520.00

FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
17.82	21.00	18.00	Teacher (Includes Quest)	21.50	22.00	22.00
3.32	3.26	3.30	Specialist*	3.30	3.03	7.00
6.00	6.00	7.00	Special Ed Teacher**	8.00	7.00	3.03
<u>29.14</u>	<u>32.26</u>	<u>30.30</u>	Certificated Subtotal	<u>34.80</u>	<u>34.03</u>	<u>34.03</u>
6.16	6.16	6.16	Special Ed Aide	6.16	7.92	7.92
0.44	0.44	0.44	Aide	1.44	1.44	0.44
0.60	0.60	-	Nurse***	-	-	-
5.00	5.00	5.00	Support	5.00	5.00	3.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>17.70</u>	<u>17.70</u>	<u>17.10</u>	Non-Certificated Subtotal	<u>18.10</u>	<u>19.86</u>	<u>16.86</u>
<u>46.84</u>	<u>49.96</u>	<u>47.40</u>	Total	<u>52.90</u>	<u>53.89</u>	<u>50.89</u>

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

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

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

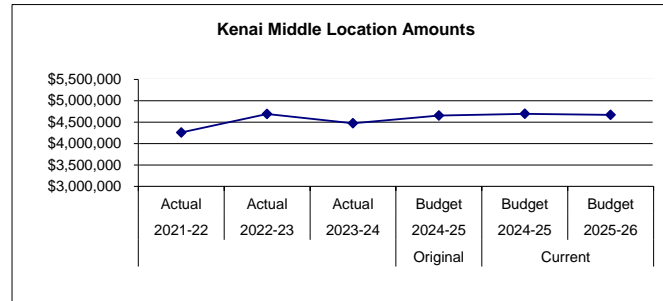


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 2,245,732	\$ 2,510,458	\$ 2,328,385	3100 Certificated Salaries	\$ 2,282,988	\$ 2,294,543	\$ 2,241,803	\$ (52,740)	(2)
468,488	533,856	589,932	3200 Non-Certificated Salaries	462,251	627,753	566,761	(60,992)	(10)
1,203,232	1,302,440	1,275,486	3500 Employee Benefits	1,660,612	1,328,850	1,612,910	284,060	21
<u>3,917,452</u>	<u>4,346,754</u>	<u>4,193,803</u>	Subtotal - Personnel Services	<u>4,405,851</u>	<u>4,251,146</u>	<u>4,421,474</u>	<u>170,328</u>	4
-	275	10,504	4100 Professional and Technical Services	-	186,430	-	(186,430)	-
1,267	1,225	2,080	4200 Staff Travel	459	675	378	(297)	(44)
291	102	86	4250 Student Travel	-	-	-	-	-
15,139	14,402	16,444	4300 Utility Services	13,936	13,936	14,433	497	4
191,786	176,329	188,140	4350 Energy	179,856	179,856	181,442	1,586	1
8,816	11,620	5,953	4400 Other Purchased Services	4,486	5,281	4,742	(539)	(10)
124,197	130,115	56,230	4500 Supplies, Materials, and Media	49,184	57,415	48,681	(8,734)	(15)
1,187	989	1,567	4900 Other Expenses	714	714	1,450	736	103
<u>342,683</u>	<u>335,057</u>	<u>281,004</u>	Subtotal - Other	<u>248,635</u>	<u>444,307</u>	<u>251,126</u>	<u>(193,181)</u>	(43)
-	7,610	-	5100 Equipment	-	-	-	-	-
<u>\$ 4,260,135</u>	<u>\$ 4,689,421</u>	<u>\$ 4,474,807</u>	Location Totals	<u>\$ 4,654,486</u>	<u>\$ 4,695,453</u>	<u>\$ 4,672,600</u>	<u>\$ (22,853)</u>	(0)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
408.00	411.00	418.00	Enrollment in ADM (6-8)	402.00	404.00	400.00

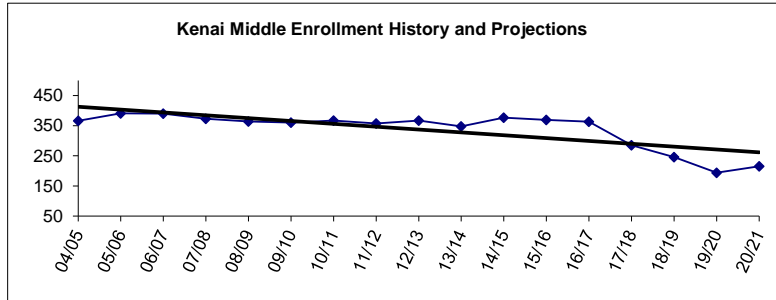
FTE's Included In Current Budget

1.00	2.00	2.00	Administrator	2.00	2.00	2.00
18.50	21.00	19.50	Teacher (Includes Quest)	19.50	21.00	20.00
2.38	2.37	1.88	Specialist*	1.88	1.50	1.50
6.00	6.00	5.00	Special Ed Teacher**	5.00	4.00	4.00
<u>27.88</u>	<u>31.37</u>	<u>28.38</u>	Certificated Subtotal	<u>28.38</u>	<u>28.50</u>	<u>27.50</u>
4.40	4.40	4.40	Special Ed Aide	4.40	4.40	4.40
0.88	0.88	1.38	Aide (ELL tutor budgeted @ Loc. 92)	1.38	1.38	0.88
0.88	0.88	1.00	Nurse***	1.00	1.00	1.00
2.00	2.50	3.00	Support	3.00	3.00	2.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>11.16</u>	<u>11.66</u>	<u>12.78</u>	Non-Certificated Subtotal	<u>12.78</u>	<u>12.78</u>	<u>11.28</u>
<u>39.04</u>	<u>43.03</u>	<u>41.16</u>	Total	<u>41.16</u>	<u>41.28</u>	<u>38.78</u>

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

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

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

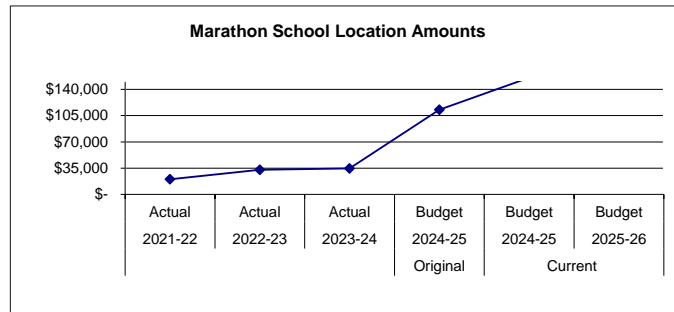


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 9,527	\$ 12,703	\$ 22,334	3100 Certificated Salaries	\$ 66,659	\$ 102,800	\$ 104,851	\$ 2,051	2
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
6,263	3,579	7,210	3500 Employee Benefits	41,128	46,506	46,751	245	1
<u>15,790</u>	<u>16,282</u>	<u>29,544</u>	Subtotal - Personnel Services	<u>107,787</u>	<u>149,306</u>	<u>151,602</u>	<u>2,296</u>	<u>2</u>
-	-	88	4200 Staff Travel	-	-	-	-	-
4,239	4,070	4,394	4300 Utility Services	3,750	3,750	3,750	-	-
74	61	54	4400 Other Purchased Services	-	112	99	(13)	(12)
25	12,329	455	4500 Supplies, Materials, and Media	1,349	2,516	1,298	(1,218)	(48)
<u>4,338</u>	<u>16,460</u>	<u>4,991</u>	Subtotal - Other	<u>5,099</u>	<u>6,378</u>	<u>5,147</u>	<u>(1,231)</u>	<u>(19)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 20,128</u>	<u>\$ 32,742</u>	<u>\$ 34,535</u>	Location Totals	<u>\$ 112,886</u>	<u>\$ 155,684</u>	<u>\$ 156,749</u>	<u>\$ 1,065</u>	<u>1</u>



Marathon School, located within the Kenai Peninsula Youth Facility, provides educational services to youth housed in the facility. The program is supported through a combination of district and federal dollars. Students in the facility receive instruction using district approved curricula and can receive high school credit leading to a diploma. Students at the facility participate in all district and state assessments, including the HSGQE. The program runs year-round, with education services provided during the summer. KPBSD teaching staff works cooperatively with staff from the Department of Health and Social Services to assure that students receive educational opportunities designed to help them achieve a high school diploma.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
7.00	9.00	7.00	Enrollment in ADM (7-12)	10.00	7.00	10.00

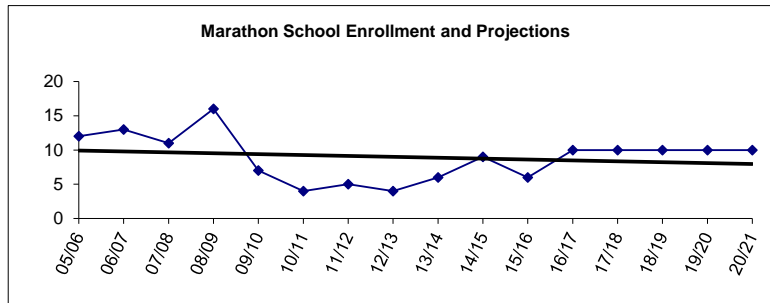
FTE's Included In Current Budget

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

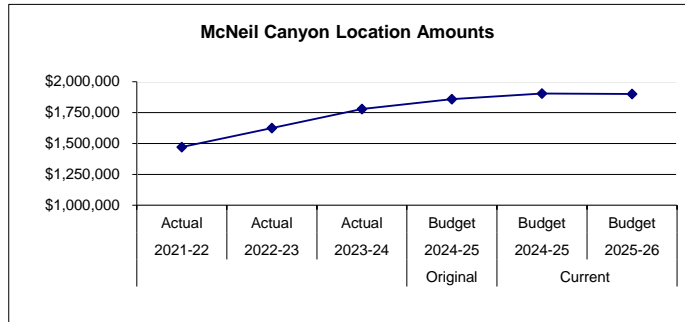


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 752,985	\$ 849,304	\$ 950,436	3100 Certificated Salaries	\$ 1,000,765	\$ 1,007,239	\$ 972,538	\$ (34,701)	(3)
125,731	147,655	162,085	3200 Non-Certificated Salaries	166,418	173,450	175,332	1,882	1
440,311	473,072	523,411	3500 Employee Benefits	554,678	582,482	614,503	32,021	5
<u>1,319,027</u>	<u>1,470,031</u>	<u>1,635,932</u>	Subtotal - Personnel Services	<u>1,721,861</u>	<u>1,763,171</u>	<u>1,762,373</u>	<u>(798)</u>	(0)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
360	443	325	4200 Staff Travel	999	625	507	(118)	(19)
-	-	-	4250 Student Travel	-	-	-	-	-
15,562	16,008	17,902	4300 Utility Services	14,946	14,946	15,360	414	3
110,380	101,127	96,430	4350 Energy	103,149	103,149	103,776	627	1
1,609	2,976	2,022	4400 Other Purchased Services	1,857	1,970	1,730	(240)	(12)
21,831	32,240	26,215	4500 Supplies, Materials, and Media	15,947	19,948	16,309	(3,639)	(18)
718	718	727	4900 Other Expenses	700	700	725	25	4
<u>150,460</u>	<u>153,512</u>	<u>143,621</u>	Subtotal - Others	<u>137,598</u>	<u>141,338</u>	<u>138,407</u>	<u>(2,931)</u>	(2)
1,899	560	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,471,386</u>	<u>\$ 1,624,103</u>	<u>\$ 1,779,553</u>	Location Totals	<u>\$ 1,859,459</u>	<u>\$ 1,904,509</u>	<u>\$ 1,900,780</u>	<u>\$ (3,729)</u>	(0)



McNeil Canyon Elementary School serves grades K-6, and is located 12 miles east of Homer, Alaska, was constructed in 1983. McNeil Canyon Elementary has a reputation for having an innovative approach to education with a particular emphasis in the Arts, with strong community support and a very capable and experienced staff. In fact, McNeil was chosen as a 2004 National No Child Left Behind Blue Ribbon School. McNeil Canyon also has the distinction of having a population of Russian Old Believer students, that account for 24 percent of the enrollment. The relatively high altitude, 1350 feet, of the school site provides lots of snow and ice so students are able to skate and ski for almost half of the school year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 47 McNeil Canyon Elementary

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
122.00	134.00	146.00	Enrollment in ADM (K-6)	144.00	143.00	150.00

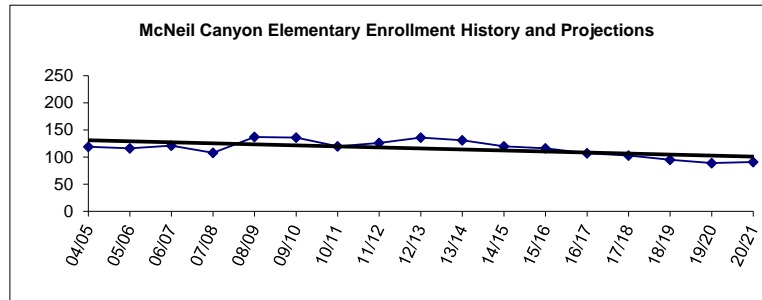
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.47	8.93	8.50	Teacher (Includes Quest)	9.00	9.00	8.00
0.45	0.40	0.55	Specialist*	0.75	0.55	0.35
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.42</u>	<u>10.83</u>	<u>10.55</u>	Certificated Subtotal	<u>11.25</u>	<u>11.05</u>	<u>9.85</u>
0.63	0.63	0.63	Special Ed Aide	0.63	0.63	0.63
0.38	0.38	0.38	Aide	0.38	0.38	0.38
-	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.01</u>	<u>3.51</u>	<u>3.51</u>	Non-Certificated Subtotal	<u>3.51</u>	<u>3.51</u>	<u>3.51</u>
<u>12.43</u>	<u>14.34</u>	<u>14.06</u>	Total	<u>14.76</u>	<u>14.56</u>	<u>13.36</u>

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

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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.

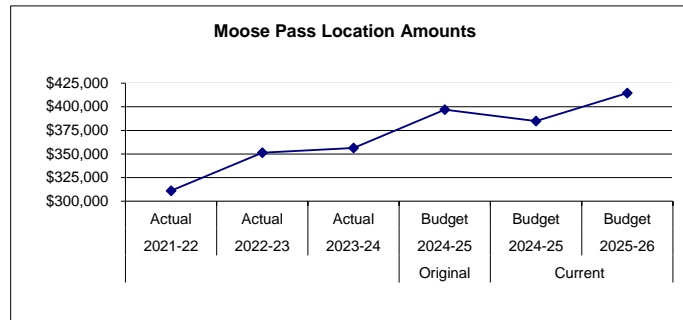


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 96,196	\$ 105,122	\$ 103,293	3100 Certificated Salaries	\$ 150,100	\$ 112,918	\$ 101,276	\$ (11,642)	(10)
61,042	84,387	94,006	3200 Non-Certificated Salaries	60,669	94,967	103,320	8,353	9
69,946	83,208	92,380	3500 Employee Benefits	118,391	108,406	144,365	35,959	33
<u>227,184</u>	<u>272,717</u>	<u>289,679</u>	Subtotal - Personnel Services	<u>329,160</u>	<u>316,291</u>	<u>348,961</u>	<u>32,670</u>	10
2,432	973	288	4200 Staff Travel	938	1,125	967	(158)	(14)
20,386	20,797	24,485	4300 Utility Services	22,492	22,492	23,141	649	3
52,877	38,689	34,081	4350 Energy	39,463	39,463	37,411	(2,052)	(5)
88	108	103	4400 Other Purchased Services	540	540	437	(103)	(19)
7,990	16,794	7,542	4500 Supplies, Materials, and Media	4,336	4,769	3,608	(1,161)	(24)
185	195	230	4900 Other Expenses	140	140	50	(90)	(64)
<u>83,958</u>	<u>77,556</u>	<u>66,729</u>	Subtotal - Other	<u>67,909</u>	<u>68,529</u>	<u>65,614</u>	<u>(2,915)</u>	(4)
-	1,060	-	5100 Equipment	-	-	-	-	-
<u>\$ 311,142</u>	<u>\$ 351,333</u>	<u>\$ 356,408</u>	Location Totals	<u>\$ 397,069</u>	<u>\$ 384,820</u>	<u>\$ 414,575</u>	<u>\$ 29,755</u>	8



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
15.00	18.00	23.00	Enrollment in ADM (K-8)	26.00	17.00	19.00

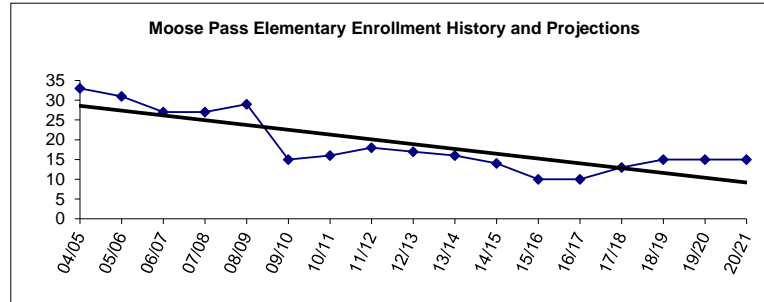
FTE's Included In Current Budget

0.10	0.20	0.10	Administrator	0.20	0.20	0.10
1.00	1.05	1.05	Teachers (includes Quest)	1.55	1.00	1.00
-	-	-	Specialists*	-	-	-
-	-	-	Special Ed Teachers**	-	-	-
<u>1.10</u>	<u>1.25</u>	<u>1.15</u>	Certificated Subtotal	<u>1.75</u>	<u>1.20</u>	<u>1.10</u>
-	-	-	Special Ed Aides	-	-	-
0.88	0.88	0.88	Aide	-	0.88	0.88
-	-	0.04	Nurse***	0.04	-	-
0.75	0.75	0.75	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.13</u>	<u>2.13</u>	<u>2.17</u>	Non-Certificated Subtotal	<u>1.42</u>	<u>2.13</u>	<u>2.26</u>
<u><u>3.23</u></u>	<u><u>3.38</u></u>	<u><u>3.32</u></u>	Total	<u><u>3.17</u></u>	<u><u>3.33</u></u>	<u><u>3.36</u></u>

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

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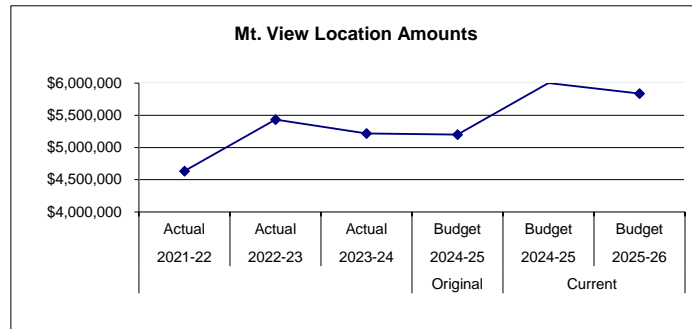


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 2,236,794	\$ 2,587,411	\$ 2,394,710	3100 Certificated Salaries	\$ 2,429,156	\$ 2,848,362	\$ 2,585,345	\$ (263,017)	(9)
745,281	891,339	813,056	3200 Non-Certificated Salaries	781,649	906,773	908,275	1,502	0
1,435,256	1,716,783	1,542,553	3500 Employee Benefits	1,781,697	1,880,004	2,129,952	249,948	13
<u>4,417,331</u>	<u>5,195,533</u>	<u>4,750,319</u>	Subtotal - Personnel Services	<u>4,992,502</u>	<u>5,635,139</u>	<u>5,623,572</u>	<u>(11,567)</u>	(0)
-	17,714	215,458	4100 Professional and Technical Services	-	147,741	-		
874	299	381	4200 Staff Travel	798	900	710	(190)	100
-	-	-	4250 Student Travel	-	-	-	-	-
12,814	13,354	14,162	4300 Utility Services	13,550	13,550	13,424	(126)	(1)
146,215	146,700	163,171	4350 Energy	149,633	149,633	153,168	3,535	2
4,677	6,217	4,444	4400 Other Purchased Services	4,118	4,731	4,417	(314)	(7)
52,025	53,271	70,273	4500 Supplies, Materials, and Media	38,269	48,264	40,499	(7,765)	(16)
1,436	1,436	1,450	4900 Other Expenses	700	700	725	25	4
<u>218,041</u>	<u>238,991</u>	<u>469,339</u>	Subtotal - Other	<u>207,068</u>	<u>365,519</u>	<u>212,943</u>	<u>(4,835)</u>	(1)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 4,635,372</u>	<u>\$ 5,434,524</u>	<u>\$ 5,219,658</u>	Location Totals	<u>\$ 5,199,570</u>	<u>\$ 6,000,658</u>	<u>\$ 5,836,515</u>	<u>\$ (16,402)</u>	(0)



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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 51 Mountain View Elementary

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
381.00	375.00	411.00	Enrollment in ADM (K-5)	369.00	433.00	397.00

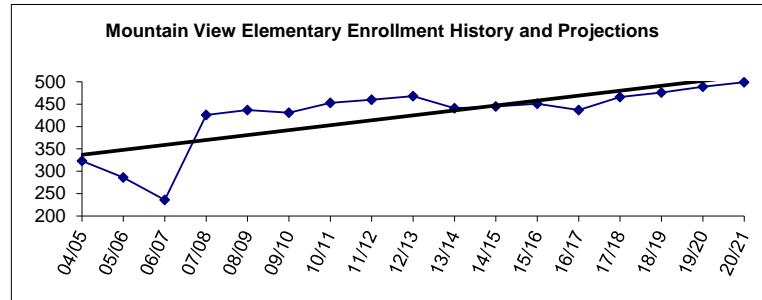
FTE's Included In Current Budget

1.00	1.50	1.50	Administrator	1.00	1.50	1.00
16.50	20.50	16.50	Teacher (Includes Quest)	18.50	21.50	19.00
2.50	3.00	2.35	Specialist *	2.75	3.48	2.88
7.00	8.00	8.00	Special Ed Teacher **	8.00	8.00	8.00
<u>27.00</u>	<u>33.00</u>	<u>28.35</u>	Certificated Subtotal	<u>30.25</u>	<u>34.48</u>	<u>30.88</u>
11.44	13.20	13.20	Special Ed Aide	13.20	13.20	13.20
0.44	0.44	0.44	Aide	0.44	0.44	0.44
1.00	1.00	-	Nurse ***	-	1.00	1.00
1.50	2.00	2.00	Support	2.00	2.00	2.00
2.50	3.00	3.00	Custodian	3.00	3.00	3.00
<u>16.88</u>	<u>19.64</u>	<u>18.64</u>	Non-Certificated Subtotal	<u>18.64</u>	<u>19.64</u>	<u>19.64</u>
<u>43.88</u>	<u>52.64</u>	<u>46.99</u>	Total	<u>48.89</u>	<u>54.12</u>	<u>50.52</u>

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

** "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.

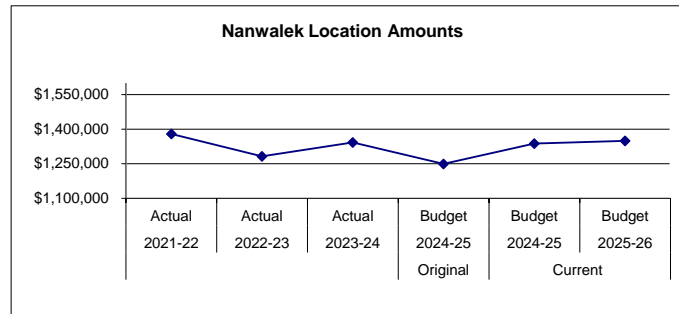


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 433,469	\$ 442,547	\$ 423,955	3100 Certificated Salaries	\$ 409,690	\$ 480,894	\$ 421,285	\$ (59,609)	(12)
165,035	174,286	201,523	3200 Non-Certificated Salaries	168,985	210,418	178,447	(31,971)	(15)
290,364	301,497	308,914	3500 Employee Benefits	358,069	315,502	408,632	93,130	30
<u>888,868</u>	<u>918,330</u>	<u>934,392</u>	Subtotal - Personnel Services	<u>936,744</u>	<u>1,006,814</u>	<u>1,008,364</u>	<u>1,550</u>	<u>0</u>
102,337	-	-	4100 Professional and Technical Services	-	13,232	-	(13,232)	-
4,425	4,085	5,740	4200 Staff Travel	4,350	5,100	3,442	(1,658)	(33)
-	-	-	4250 Student Travel	-	-	-	-	-
185,582	176,194	186,399	4300 Utility Services	159,195	159,195	159,473	278	0
141,821	96,098	152,359	4350 Energy	98,021	98,021	128,150	30,129	31
27,688	34,207	37,234	4400 Other Purchased Services	33,472	33,960	33,633	(327)	(1)
19,817	37,261	17,216	4500 Supplies, Materials, and Media	10,875	13,264	9,515	(3,749)	(28)
6,750	9,374	9,598	4900 Other Expenses	6,850	6,850	6,875	25	0
<u>488,420</u>	<u>357,219</u>	<u>408,546</u>	Subtotal - Other	<u>312,763</u>	<u>329,622</u>	<u>341,088</u>	<u>11,466</u>	<u>3</u>
2,058	6,969	-	5100 Equipment	-	1,000	-	(1,000)	-
<u>\$ 1,379,346</u>	<u>\$ 1,282,518</u>	<u>\$ 1,342,938</u>	Location Totals	<u>\$ 1,249,507</u>	<u>\$ 1,337,436</u>	<u>\$ 1,349,452</u>	<u>\$ 12,016</u>	<u>1</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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 34 Nanwalek Elementary / High

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
81.00	79.00	81.00	Enrollment in ADM (K-12)	74.00	61.00	62.00

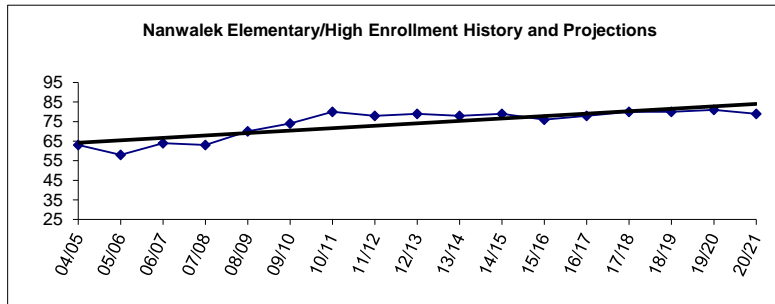
FTE's Included In Current Budget

0.50	0.50	0.50	Adminrator	0.50	0.50	0.50
5.00	5.50	5.00	Teacher (Includes Quest)	4.50	5.00	4.00
0.40	0.42	0.20	Specialist*	0.20	0.30	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.90</u>	<u>7.42</u>	<u>6.70</u>	Certificated Subtotal	<u>6.20</u>	<u>6.80</u>	<u>5.50</u>
2.64	2.64	2.64	Special Ed Aide	2.64	2.64	2.64
-	-	-	Nurse***	-	-	-
-	-	-	Aide	-	1.00	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	0.50	1.00	1.00
<u>4.52</u>	<u>4.52</u>	<u>4.52</u>	Non-Certificated Subtotal	<u>4.02</u>	<u>5.52</u>	<u>4.52</u>
<u>11.42</u>	<u>11.94</u>	<u>11.22</u>	Total	<u>10.22</u>	<u>12.32</u>	<u>10.02</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.

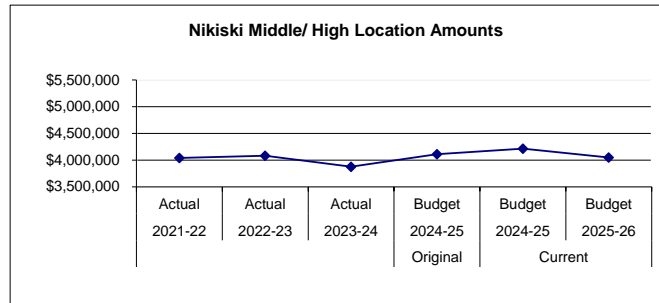


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,954,482	\$ 1,955,802	\$ 1,929,942	3100 Certificated Salaries	\$ 1,900,926	\$ 2,064,330	\$ 1,853,251	\$ (211,079)	(10)
514,856	568,710	510,029	3200 Non-Certificated Salaries	501,873	552,247	459,440	(92,807)	(17)
1,082,357	1,059,722	983,018	3500 Employee Benefits	1,268,546	1,130,803	1,300,929	170,126	15
<u>3,551,695</u>	<u>3,584,234</u>	<u>3,422,989</u>	Subtotal - Personnel Services	<u>3,671,345</u>	<u>3,747,380</u>	<u>3,613,620</u>	<u>(133,760)</u>	(4)
-	275	-	4100 Professional and Technical Services	-	-	-	-	-
5,630	8,545	6,597	4200 Staff Travel	4,017	5,000	3,778	(1,222)	(24)
56	375	260	4250 Student Travel	-	-	-	-	-
24,191	31,445	36,792	4300 Utility Services	25,051	24,772	26,246	1,474	6
313,616	345,836	343,212	4350 Energy	352,753	352,753	347,266	(5,487)	(2)
9,006	13,372	6,387	4400 Other Purchased Services	5,576	5,826	4,914	(912)	(16)
126,305	86,299	52,434	4500 Supplies, Materials, and Media	49,511	75,339	46,792	(28,547)	(38)
5,897	4,887	7,926	4900 Other Expenses	4,014	4,014	5,225	1,211	30
<u>484,701</u>	<u>491,034</u>	<u>453,608</u>	Subtotal - Other	<u>440,922</u>	<u>467,704</u>	<u>434,221</u>	<u>(33,483)</u>	(7)
<u>6,673</u>	<u>6,664</u>	<u>846</u>	5100 Equipment	-	-	-	-	-
<u>\$ 4,043,069</u>	<u>\$ 4,081,932</u>	<u>\$ 3,877,443</u>	Location Totals	<u>\$ 4,112,267</u>	<u>\$ 4,215,084</u>	<u>\$ 4,047,841</u>	<u>\$ (167,243)</u>	(4)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
321.00	316.00	305.00	Enrollment in ADM (6-12)	298.00	269.00	270.00

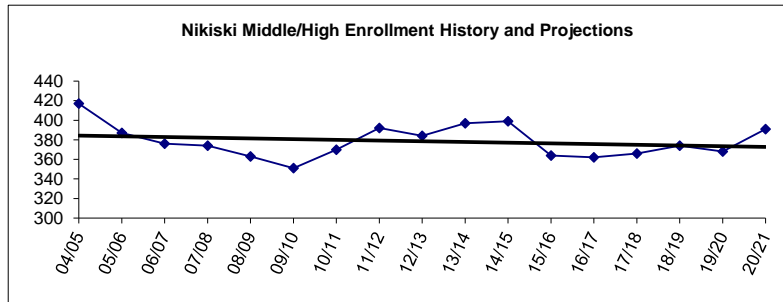
FTE's Included In Current Budget

1.00	1.50	1.50	Administrator	1.00	1.50	1.00
16.43	19.00	15.10	Teacher (Includes Quest)	16.00	16.10	16.50
2.10	0.60	1.80	Specialist*	1.80	1.70	1.70
4.00	4.00	4.00	Special Ed Teacher**	4.00	4.00	3.00
<u>23.53</u>	<u>25.10</u>	<u>22.40</u>	Certificated Subtotal	<u>22.80</u>	<u>23.30</u>	<u>22.20</u>
3.17	2.64	2.64	Special Ed Aide	2.64	2.64	2.64
0.88	0.88	0.88	Aide	1.88	1.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	3.00	2.50	Support	2.50	2.50	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>10.93</u>	<u>10.90</u>	<u>10.40</u>	Non-Certificated Subtotal	<u>11.40</u>	<u>11.40</u>	<u>9.90</u>
<u>34.46</u>	<u>36.00</u>	<u>32.80</u>	Total	<u>34.20</u>	<u>34.70</u>	<u>32.10</u>

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

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

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



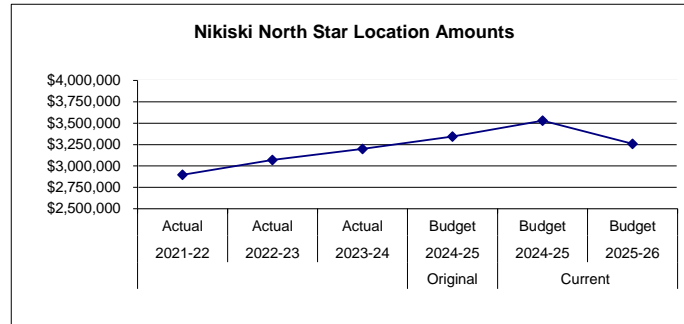
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 52 Nikiski North Star Elementary

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,181,814	\$ 1,325,295	\$ 1,398,567	3100 Certificated Salaries	\$ 1,520,426	\$ 1,591,465	\$ 1,386,645	\$ (204,820)	(13)
463,692	551,993	538,927	3200 Non-Certificated Salaries	516,389	531,179	528,733	(2,446)	(0)
864,420	981,233	1,041,922	3500 Employee Benefits	1,097,295	1,192,553	1,139,376	(53,177)	(4)
<u>2,509,926</u>	<u>2,858,521</u>	<u>2,979,416</u>	Subtotal - Personnel Services	<u>3,134,110</u>	<u>3,315,197</u>	<u>3,054,754</u>	<u>(260,443)</u>	(8)
113,845	275	-	4100 Professional and Technical Services	-	-	-	-	-
634	684	845	4200 Staff Travel	472	900	735	(165)	(18)
-	-	-	4250 Student Travel	-	-	-	-	-
14,701	14,389	16,419	4300 Utility Services	16,881	16,881	17,338	457	3
218,640	159,826	152,833	4350 Energy	163,022	163,022	158,560	(4,462)	(3)
3,782	6,258	3,019	4400 Other Purchased Services	2,884	2,997	2,332	(665)	(22)
33,884	29,010	43,867	4500 Supplies, Materials, and Media	26,061	29,969	23,944	(6,025)	(20)
718	718	725	4900 Other Expenses	700	700	725	25	4
<u>386,204</u>	<u>211,160</u>	<u>217,708</u>	Subtotal - Other	<u>210,020</u>	<u>214,469</u>	<u>203,634</u>	<u>(10,835)</u>	(5)
388	630	2,134	5100 Equipment	-	-	-	-	-
<u>\$ 2,896,518</u>	<u>\$ 3,070,311</u>	<u>\$ 3,199,258</u>	Location Totals	<u>\$ 3,344,130</u>	<u>\$ 3,529,666</u>	<u>\$ 3,258,388</u>	<u>\$ (271,278)</u>	(8)



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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 52 Nikiski North Star Elementary

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
248.00	231.00	249.00	Enrollment in ADM (K-5)	236.00	217.00	211.00

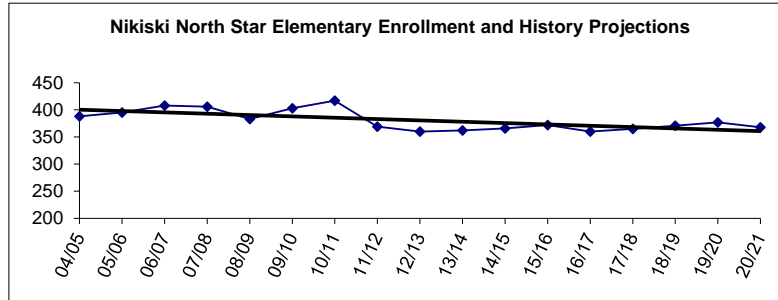
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.48	14.50	12.40	Teacher (Includes Quest)	13.90	13.90	10.90
0.40	1.80	0.95	Specialist*	1.70	1.50	0.75
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>15.88</u>	<u>20.30</u>	<u>17.35</u>	Certificated Subtotal	<u>19.60</u>	<u>19.40</u>	<u>15.65</u>
5.93	5.93	6.07	Special Ed Aide	6.07	6.16	6.07
0.44	0.44	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.50	1.00	Support	1.00	1.00	1.00
2.00	2.50	2.00	Custodian	2.00	2.00	2.00
<u>10.25</u>	<u>11.25</u>	<u>10.33</u>	Non-Certificated Subtotal	<u>10.33</u>	<u>10.42</u>	<u>10.33</u>
<u>26.13</u>	<u>31.55</u>	<u>27.68</u>	Total	<u>29.93</u>	<u>29.82</u>	<u>25.98</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.

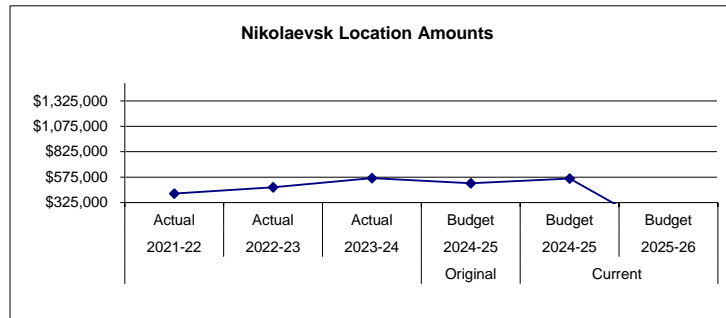


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 105,889	\$ 145,238	\$ 202,606	3100 Certificated Salaries	\$ 165,323	\$ 226,075	\$ 10,230	\$ (215,845)	(95)
83,436	83,091	101,279	3200 Non-Certificated Salaries	100,524	90,365	2,666	(87,699)	(97)
119,650	149,051	151,681	3500 Employee Benefits	167,441	160,465	1,632	(158,833)	(99)
<u>308,975</u>	<u>377,380</u>	<u>455,566</u>	Subtotal - Personnel Services	<u>433,288</u>	<u>476,905</u>	<u>14,528</u>	<u>(462,377)</u>	(97)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
857	1,623	2,201	4200 Staff Travel	2,935	3,150	-	(3,150)	(100)
-	-	-	4250 Student Travel	-	-	-	-	-
5,579	4,804	6,224	4300 Utility Services	6,424	6,424	-	(6,424)	(100)
73,378	63,294	85,488	4350 Energy	64,560	64,560	-	(64,560)	(100)
728	609	171	4400 Other Purchased Services	746	1,046	-	(1,046)	(100)
18,897	22,160	13,711	4500 Supplies, Materials, and Media	5,331	8,201	-	(8,201)	(100)
1,277	400	1,095	4900 Other Expenses	1,114	1,114	-	(1,114)	(100)
<u>100,716</u>	<u>92,890</u>	<u>108,890</u>	Subtotal - Other	<u>81,110</u>	<u>84,495</u>	<u>-</u>	<u>(84,495)</u>	(100)
4,227	5,514	884	5100 Equipment	-	-	-	-	-
<u>\$ 413,918</u>	<u>\$ 475,784</u>	<u>\$ 565,340</u>	Location Totals	<u>\$ 514,398</u>	<u>\$ 561,400</u>	<u>\$ 14,528</u>	<u>\$ (546,872)</u>	(97)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
15.00	29.00	20.00	Enrollment in ADM (K-12)	22.00	19.00	20.00

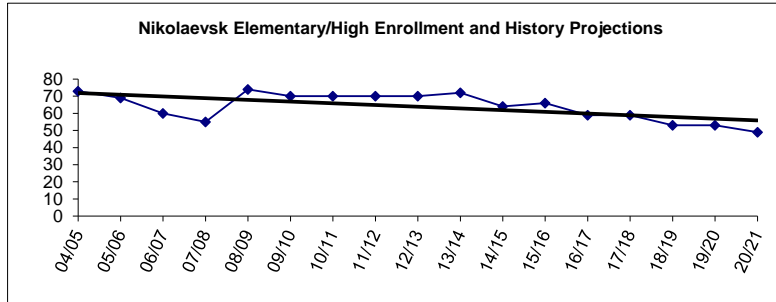
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.10	0.10	0.10
1.50	2.00	2.00	Teacher (Includes Quest)	2.00	1.90	2.00
0.20	0.11	0.27	Specialist*	0.27	0.25	0.05
1.09	-	-	Special Ed Teacher**	-	-	-
<u>2.99</u>	<u>2.31</u>	<u>2.47</u>	Certificated Subtotal	<u>2.37</u>	<u>2.25</u>	<u>2.15</u>
0.44	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.18	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.50	0.75	0.75
<u>2.25</u>	<u>2.51</u>	<u>2.51</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.51</u>	<u>2.51</u>
<u>5.24</u>	<u>4.82</u>	<u>4.98</u>	Total	<u>4.63</u>	<u>4.76</u>	<u>4.66</u>

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

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

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

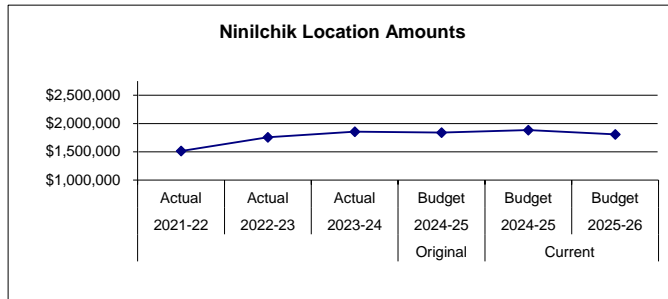


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 615,848	\$ 774,927	\$ 858,432	3100 Certificated Salaries	\$ 879,656	\$ 828,653	\$ 800,493	\$ (28,160)	(3)
268,036	291,691	283,035	3200 Non-Certificated Salaries	239,277	324,890	231,690	(93,200)	(29)
437,831	496,491	532,413	3500 Employee Benefits	560,888	562,958	624,987	62,029	11
<u>1,321,715</u>	<u>1,563,109</u>	<u>1,673,880</u>	Subtotal - Personnel Services	<u>1,679,821</u>	<u>1,716,501</u>	<u>1,657,170</u>	<u>(59,331)</u>	(3)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,749	1,342	4,214	4200 Staff Travel	2,342	2,925	2,347	(578)	(20)
-	-	-	4250 Student Travel	-	-	-	-	-
3,834	3,614	3,324	4300 Utility Services	4,366	4,366	4,231	(135)	(3)
140,109	127,881	144,599	4350 Energy	130,438	130,438	121,306	(9,132)	(7)
1,456	3,430	1,733	4400 Other Purchased Services	2,705	2,818	2,496	(322)	(11)
37,477	38,026	24,715	4500 Supplies, Materials, and Media	18,020	25,747	17,797	(7,950)	(31)
2,713	787	3,992	4900 Other Expenses	1,414	1,414	2,625	1,211	86
<u>187,338</u>	<u>175,080</u>	<u>182,577</u>	Subtotal - Other	<u>159,285</u>	<u>167,708</u>	<u>150,802</u>	<u>(16,906)</u>	(10)
4,131	18,878	995	5100 Equipment	-	-	-	-	-
<u>\$ 1,513,184</u>	<u>\$ 1,757,067</u>	<u>\$ 1,857,452</u>	Location Totals	<u>\$ 1,839,106</u>	<u>\$ 1,884,209</u>	<u>\$ 1,807,972</u>	<u>\$ (76,237)</u>	(4)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
103.00	114.00	114.00	Enrollment in ADM (K-12)	108.00	107.00	101.00

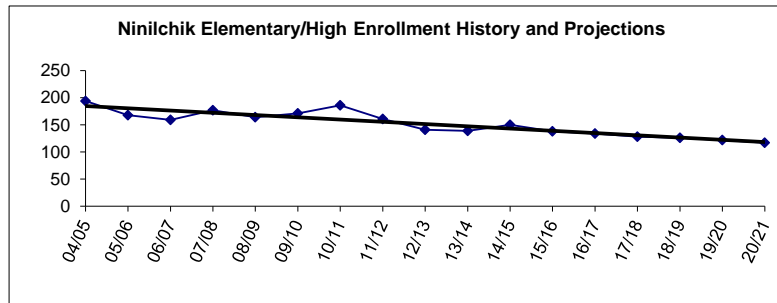
FTE's Included In Current Budget

0.50	0.80	0.80	Administrator	0.80	0.80	0.80
3.50	7.50	7.25	Teacher (Includes Quest)	7.25	6.25	6.72
1.30	1.00	0.40	Specialist*	0.40	1.60	0.83
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>7.30</u>	<u>11.30</u>	<u>10.45</u>	Certificated Subtotal	<u>10.45</u>	<u>10.65</u>	<u>10.35</u>
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
-	-	-	Aide	-	1.00	-
0.40	0.40	-	Nurse***	-	-	-
2.00	1.75	1.83	Support	1.83	1.84	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.16</u>	<u>5.91</u>	<u>5.59</u>	Non-Certificated Subtotal	<u>5.59</u>	<u>6.60</u>	<u>4.76</u>
<u><u>13.46</u></u>	<u><u>17.21</u></u>	<u><u>16.04</u></u>	Total	<u><u>16.04</u></u>	<u><u>17.25</u></u>	<u><u>15.11</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.

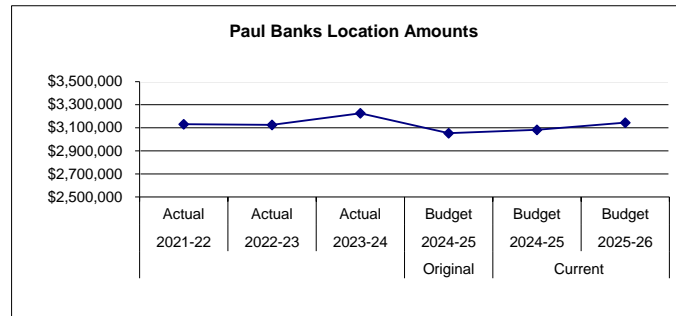


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,407,956	\$ 1,353,143	\$ 1,387,005	3100 Certificated Salaries	\$ 1,372,807	\$ 1,332,989	\$ 1,308,509	\$ (24,480)	(2)
481,843	564,767	572,205	3200 Non-Certificated Salaries	522,801	574,776	552,846	(21,930)	(4)
1,021,815	1,013,348	1,030,833	3500 Employee Benefits	1,029,970	1,042,103	1,152,462	110,359	11
<u>2,911,614</u>	<u>2,931,258</u>	<u>2,990,043</u>	Subtotal - Personnel Services	<u>2,925,578</u>	<u>2,949,868</u>	<u>3,013,817</u>	<u>63,949</u>	2
74,622	56,772	75,798	4100 Professional and Technical Services	-	-	-	-	-
604	2,024	1,822	4200 Staff Travel	1,251	1,350	1,170	(180)	(13)
20,213	21,980	24,592	4300 Utility Services	15,676	15,676	16,092	416	3
96,727	88,678	94,806	4350 Energy	90,452	90,452	91,312	860	1
2,028	2,023	1,164	4400 Other Purchased Services	1,685	1,935	1,918	(17)	(1)
25,183	21,955	36,726	4500 Supplies, Materials, and Media	17,925	23,349	19,286	(4,063)	(17)
718	718	725	4900 Other Expenses	700	700	725	25	4
<u>220,095</u>	<u>194,150</u>	<u>235,633</u>	Subtotal - Other	<u>127,689</u>	<u>133,462</u>	<u>130,503</u>	<u>(2,959)</u>	(2)
-	420	-	5100 Equipment	-	-	-	-	-
<u>\$ 3,131,709</u>	<u>\$ 3,125,828</u>	<u>\$ 3,225,676</u>	Location Totals	<u>\$ 3,053,267</u>	<u>\$ 3,083,330</u>	<u>\$ 3,144,320</u>	<u>\$ 60,990</u>	2



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
155.00	167.00	172.00	Enrollment in ADM (PS-2)	151.00	193.00	169.00

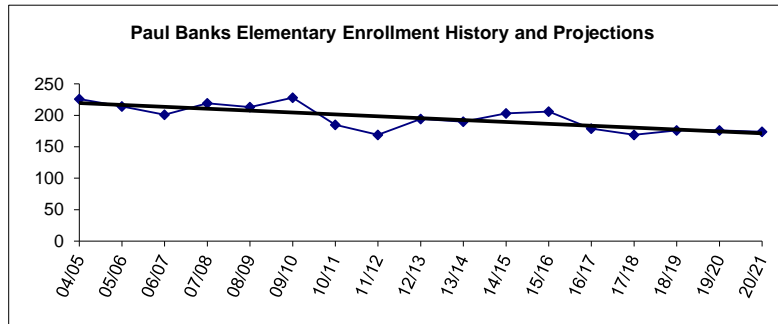
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.77	10.24	10.00	Teacher (Includes Quest)	9.70	10.00	9.50
2.05	1.58	2.14	Specialist*	2.14	1.84	1.64
3.91	4.00	4.00	Special Ed Teacher**	3.00	3.50	3.50
<u>17.73</u>	<u>16.82</u>	<u>17.14</u>	Certificated Subtotal	<u>15.84</u>	<u>16.34</u>	<u>15.64</u>
7.57	7.92	7.64	Special Ed Aide	7.64	7.75	7.75
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>11.68</u>	<u>11.40</u>	Non-Certificated Subtotal	<u>11.40</u>	<u>11.51</u>	<u>11.51</u>
<u>29.06</u>	<u>28.50</u>	<u>28.54</u>	Total	<u>27.24</u>	<u>27.85</u>	<u>27.15</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.



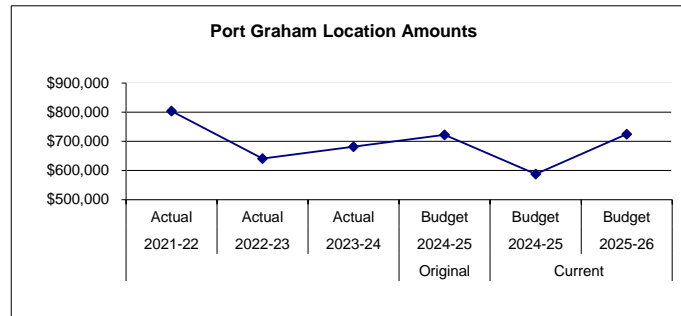
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 40 Port Graham Elementary / High

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 264,446	\$ 167,467	\$ 177,208	3100 Certificated Salaries	\$ 188,445	\$ 153,981	\$ 163,722	\$ 9,741	6
84,562	92,709	83,633	3200 Non-Certificated Salaries	102,470	86,123	98,721	12,598	15
144,046	88,503	83,735	3500 Employee Benefits	170,863	79,796	187,200	107,404	135
<u>493,054</u>	<u>348,679</u>	<u>344,576</u>	Subtotal - Personnel Services	<u>461,778</u>	<u>319,900</u>	<u>449,643</u>	<u>129,743</u>	41
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
7,033	6,788	5,662	4200 Staff Travel	3,853	4,600	3,597	(1,003)	(22)
-	-	-	4250 Student Travel	-	-	-	-	-
181,559	173,286	179,279	4300 Utility Services	153,499	153,499	153,178	(321)	(0)
102,520	89,878	138,278	4350 Energy	91,676	91,676	106,610	14,934	16
951	2,382	1,273	4400 Other Purchased Services	2,671	2,784	2,621	(163)	(6)
13,802	17,790	8,694	4500 Supplies, Materials, and Media	6,040	10,212	5,963	(4,249)	(42)
3,241	2,091	2,630	4900 Other Expenses	3,250	3,250	3,625	375	12
<u>309,106</u>	<u>292,215</u>	<u>335,816</u>	Subtotal - Other	<u>260,989</u>	<u>266,021</u>	<u>275,594</u>	<u>9,573</u>	4
1,624	-	1,104	5100 Equipment	-	1,960	-	(1,960)	-
<u>\$ 803,784</u>	<u>\$ 640,894</u>	<u>\$ 681,496</u>	Location Totals	<u>\$ 722,767</u>	<u>\$ 587,881</u>	<u>\$ 725,237</u>	<u>\$ 137,356</u>	23



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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 40 Port Graham Elementary / High

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
27.00	27.00	30.00	Enrollment in ADM (K-12)	31.00	29.00	30.00

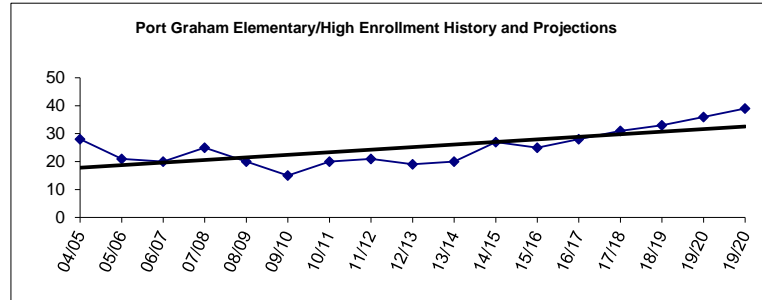
FTE's Included In Current Budget

0.20	0.10	0.20	Administrator	0.20	0.20	0.20
2.80	1.90	2.00	Teacher (Includes Quest)	2.00	1.80	2.00
0.25	0.12	0.10	Specialist*	0.10	0.20	0.10
0.08	-	-	Special Ed Teacher**	-	-	-
<u>3.33</u>	<u>2.12</u>	<u>2.30</u>	Certificated Subtotal	<u>2.30</u>	<u>2.20</u>	<u>2.30</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.26</u>	<u>2.26</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.26</u>	<u>2.26</u>
<u>5.59</u>	<u>4.38</u>	<u>4.56</u>	Total	<u>4.56</u>	<u>4.46</u>	<u>4.56</u>

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

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

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

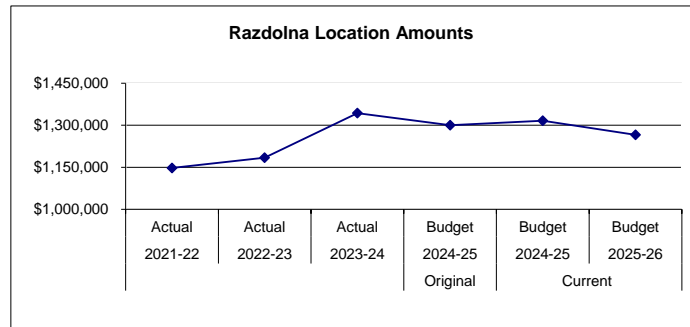


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 386,597	\$ 412,707	\$ 507,519	3100 Certificated Salaries	\$ 522,112	\$ 508,151	\$ 458,404	\$ (49,747)	(10)
232,820	235,179	248,951	3200 Non-Certificated Salaries	230,163	238,074	237,204	(870)	(0)
374,792	388,230	451,034	3500 Employee Benefits	432,094	444,207	448,051	3,844	1
<u>994,209</u>	<u>1,036,116</u>	<u>1,207,504</u>	Subtotal - Personnel Services	<u>1,184,369</u>	<u>1,190,432</u>	<u>1,143,659</u>	<u>(46,773)</u>	(4)
-	500	875	4100 Professional and Technical Services	-	-	-	-	-
17,601	631	631	4200 Staff Travel	667	675	450	(225)	(33)
8,238	10,176	8,873	4300 Utility Services	9,220	9,220	8,514	(706)	(8)
27,200	29,335	36,593	4350 Energy	29,922	29,922	31,950	2,028	7
71,287	63,752	67,931	4400 Other Purchased Services	63,849	64,212	71,026	6,814	11
27,930	43,007	20,199	4500 Supplies, Materials, and Media	10,556	20,369	9,294	(11,075)	(54)
1,238	686	595	4900 Other Expenses	1,289	1,289	1,300	11	1
<u>153,494</u>	<u>148,087</u>	<u>135,697</u>	Subtotal - Other	<u>115,503</u>	<u>125,687</u>	<u>122,534</u>	<u>(3,153)</u>	(3)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,147,703</u>	<u>\$ 1,184,203</u>	<u>\$ 1,343,201</u>	Location Totals	<u>\$ 1,299,872</u>	<u>\$ 1,316,119</u>	<u>\$ 1,266,193</u>	<u>\$ (49,926)</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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
85.00	80.00	78.00	Enrollment in ADM (K-12)	81.00	74.00	69.00

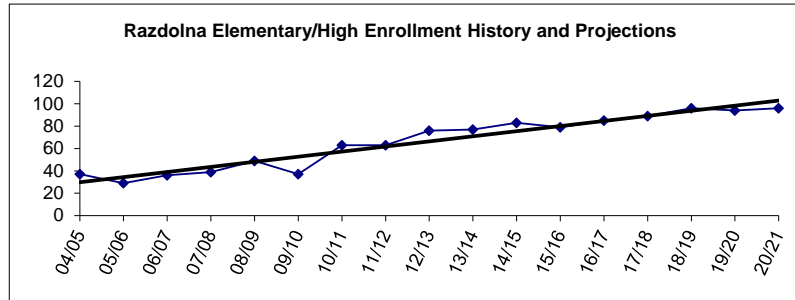
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.40	4.90	4.90	Teacher (Includes Quest)	4.90	4.90	4.20
0.25	0.33	0.32	Specialist*	0.32	0.35	0.15
0.60	0.60	0.60	Special Ed Teacher**	0.60	0.60	0.60
<u>5.75</u>	<u>6.33</u>	<u>6.32</u>	Certificated Subtotal	<u>6.32</u>	<u>6.35</u>	<u>5.45</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.69	0.69
2.63	2.63	2.63	Aide	2.63	2.63	2.63
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.96	0.75	0.75	Custodian	0.75	0.92	0.92
<u>5.35</u>	<u>5.14</u>	<u>5.14</u>	Non-Certificated Subtotal	<u>5.14</u>	<u>5.12</u>	<u>5.12</u>
<u>11.10</u>	<u>11.47</u>	<u>11.46</u>	Total	<u>11.46</u>	<u>11.47</u>	<u>10.57</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.

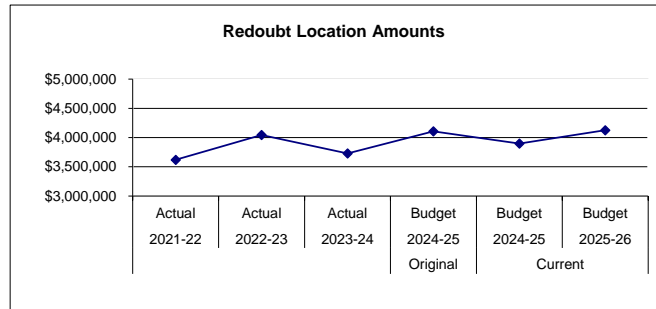


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,681,316	\$ 1,975,495	\$ 1,783,778	3100 Certificated Salaries	\$ 1,882,888	\$ 1,967,732	\$ 1,880,540	\$ (87,192)	(4)
615,992	604,645	647,867	3200 Non-Certificated Salaries	662,099	587,901	613,484	25,583	4
1,143,693	1,155,055	1,120,827	3500 Employee Benefits	1,405,359	1,173,745	1,479,497	305,752	26
<u>3,441,001</u>	<u>3,735,195</u>	<u>3,552,472</u>	Subtotal - Personnel Services	<u>3,950,346</u>	<u>3,729,378</u>	<u>3,973,521</u>	<u>244,143</u>	7
-	128,061	-	4100 Professional and Technical Services	-	980	-	-	-
356	49	26	4200 Staff Travel	797	1,350	1,140	(210)	(16)
10,555	10,215	11,038	4300 Utility Services	10,095	10,095	10,435	340	3
104,693	107,793	104,329	4350 Energy	109,949	109,949	107,356	(2,593)	(2)
3,958	5,185	3,043	4400 Other Purchased Services	3,676	3,789	3,081	(708)	(19)
59,215	56,975	58,680	4500 Supplies, Materials, and Media	31,799	39,650	30,171	(9,479)	(24)
718	100	725	4900 Other Expenses	700	700	725	25	4
<u>179,495</u>	<u>308,378</u>	<u>177,841</u>	Subtotal - Other	<u>157,016</u>	<u>166,513</u>	<u>152,908</u>	<u>(12,625)</u>	(8)
-	1,095	-	5100 Equipment	-	-	-	-	-
<u>\$ 3,620,496</u>	<u>\$ 4,044,668</u>	<u>\$ 3,730,313</u>	Location Totals	<u>\$ 4,107,362</u>	<u>\$ 3,895,891</u>	<u>\$ 4,126,429</u>	<u>\$ 231,518</u>	6



Redoubt Elementary school serves grades K-8, and is located in the heart of Soldotna, borders the Soldotna High School and Soldotna Middle School campuses. The school's comprehensive academic program is supported by a variety of extra-curricular activities such as intramurals, band, choir and strings, and hosts Boys and Girls Club after school program. Positive Behavior Interventions and Supports (PBIS) is used to acknowledge appropriate student behavior through a variety of individual and school-wide reinforcements and is a hallmark for defining the school's positive atmosphere.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
343.00	343.00	345.00	Enrollment in ADM (K-6)	307.00	322.00	287.00

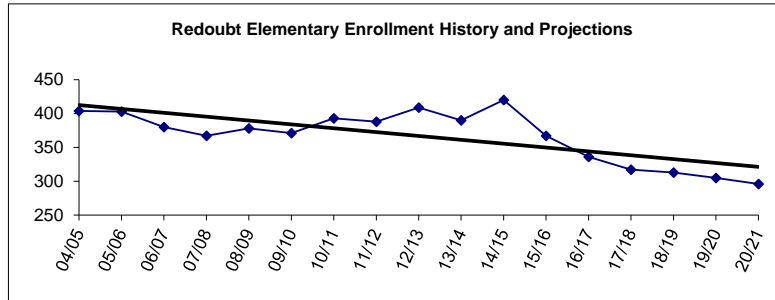
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	19.00	13.50	Teacher (Includes Quest)	15.50	16.50	16.00
1.40	1.40	1.50	Specialist*	2.00	2.50	1.00
5.00	5.00	5.00	Special Ed Teacher**	5.00	4.00	4.00
<u>21.40</u>	<u>26.40</u>	<u>21.00</u>	Certificated Subtotal	<u>23.50</u>	<u>24.00</u>	<u>22.00</u>
9.30	9.30	9.30	Special Ed Aide	9.30	7.54	7.54
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	-	1.00	Nurse***	1.00	0.88	0.88
1.00	1.50	1.50	Support	1.50	1.50	1.50
2.00	2.50	2.50	Custodian	2.50	2.50	2.50
<u>13.62</u>	<u>13.74</u>	<u>14.74</u>	Non-Certificated Subtotal	<u>14.74</u>	<u>12.86</u>	<u>12.86</u>
<u><u>35.02</u></u>	<u><u>40.14</u></u>	<u><u>35.74</u></u>	Total	<u><u>38.24</u></u>	<u><u>36.86</u></u>	<u><u>34.86</u></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.

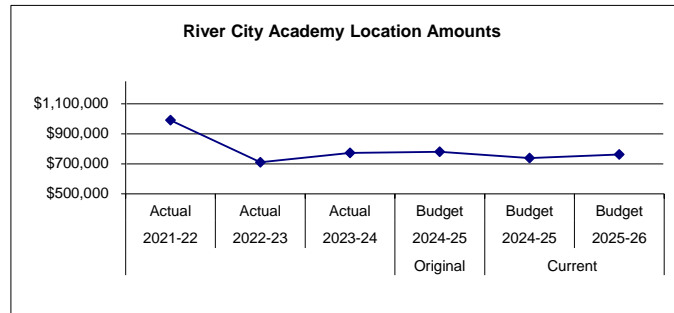


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 589,626	\$ 456,591	\$ 496,415	3100 Certificated Salaries	\$ 464,666	\$ 431,098	\$ 404,981	\$ (26,117)	(6)
47,733	57,954	50,877	3200 Non-Certificated Salaries	53,858	55,735	70,739	15,004	27
223,028	178,121	209,807	3500 Employee Benefits	248,530	236,977	272,081	35,104	15
<u>860,387</u>	<u>692,666</u>	<u>757,099</u>	Subtotal - Personnel Services	<u>767,054</u>	<u>723,810</u>	<u>747,801</u>	<u>23,991</u>	<u>3</u>
99,050	-	-	4100 Professional and Technical Services	-	-	-	-	-
226	131	263	4200 Staff Travel	675	675	470	(205)	(30)
775	794	818	4300 Utility Services	200	200	200	-	-
137	234	248	4400 Other Purchased Services	871	815	779	(36)	(4)
26,520	15,370	13,429	4500 Supplies, Materials, and Media	10,024	11,230	10,753	(477)	(4)
1,020	1,274	996	4900 Other Expenses	1,275	1,275	1,900	625	49
<u>127,728</u>	<u>17,803</u>	<u>15,754</u>	Subtotal - Other	<u>13,045</u>	<u>14,195</u>	<u>14,102</u>	<u>(93)</u>	<u>(1)</u>
1,892	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 990,007</u>	<u>\$ 710,469</u>	<u>\$ 772,853</u>	Location Totals	<u>\$ 780,099</u>	<u>\$ 738,005</u>	<u>\$ 761,903</u>	<u>\$ 23,898</u>	<u>3</u>



River City Academy (RCA) serves students in grades 7-12, and is housed inside the Soldotna Prep School building. RCA is a small school of choice and offers a performance-based curriculum, which allows students to work at their individual level and pace, but provides the structure and support of a classroom. Progress at RCA is measured by performance on the KPBSD standards and students demonstrate proficiency in each standard. Students take ownership for their individual learning and are actively involved in the culture of the school. Core academic requirements are met during the regular semesters and January Interim classes meet elective needs. RCA students demonstrate a desire to take responsibility for their education and excel in a small school setting.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
114.00	89.00	73.00	Enrollment in ADM (7-12)	73.00	78.00	79.00

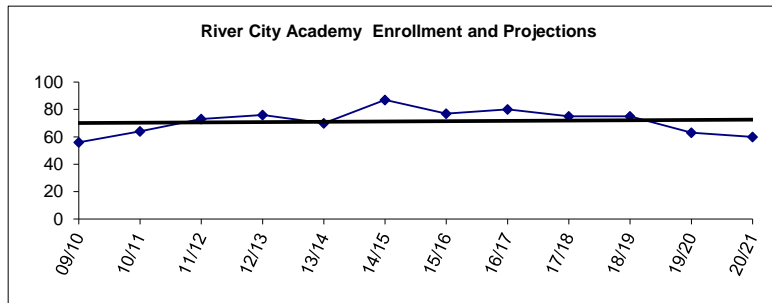
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	5.50	4.00	Teacher	3.50	3.50	3.50
0.58	0.71	0.68	Specialist*	0.67	0.47	0.17
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.58</u>	<u>7.71</u>	<u>6.18</u>	Certificated Subtotal	<u>5.67</u>	<u>5.47</u>	<u>5.17</u>
-	-	-	Special Ed Aide	-	-	-
0.13	0.13	0.13	Nurse***	0.13	0.13	0.13
0.88	1.00	0.88	Support	0.88	0.88	0.88
-	-	-	Custodian	-	-	0.50
<u>1.01</u>	<u>1.13</u>	<u>1.01</u>	Non-Certificated Subtotal	<u>1.01</u>	<u>1.01</u>	<u>1.51</u>
<u>8.59</u>	<u>8.84</u>	<u>7.19</u>	Totals	<u>6.68</u>	<u>6.48</u>	<u>6.68</u>

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

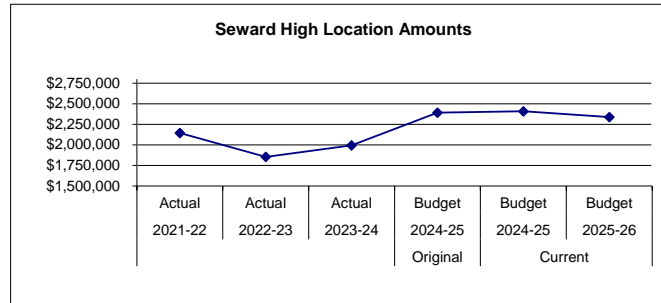


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 775,043	\$ 739,167	\$ 751,404	3100 Certificated Salaries	\$ 935,196	\$ 927,613	\$ 880,525	\$ (47,088)	(5)
395,431	306,572	378,554	3200 Non-Certificated Salaries	348,435	416,128	329,433	(86,695)	(21)
548,447	421,285	477,242	3500 Employee Benefits	694,243	632,868	716,621	83,753	13
<u>1,718,921</u>	<u>1,467,024</u>	<u>1,607,200</u>	Subtotal - Personnel Services	<u>1,977,874</u>	<u>1,976,609</u>	<u>1,926,579</u>	<u>(50,030)</u>	(3)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,235	3,434	4,608	4200 Staff Travel	5,580	6,750	5,385	(1,365)	(20)
-	-	-	4250 Student Travel	-	-	-	-	-
105,303	105,417	106,814	4300 Utility Services	121,085	121,085	120,239	(846)	(1)
227,464	243,346	231,370	4350 Energy	248,213	248,213	248,517	304	0
3,739	4,538	3,115	4400 Other Purchased Services	3,450	3,563	3,789	226	6
72,715	25,747	33,383	4500 Supplies, Materials, and Media	30,962	48,843	29,650	(19,193)	(39)
4,776	3,334	6,581	4900 Other Expenses	3,414	3,414	4,625	1,211	35
<u>416,232</u>	<u>385,816</u>	<u>385,871</u>	Subtotal - Other	<u>412,704</u>	<u>431,868</u>	<u>412,205</u>	<u>(19,663)</u>	(5)
<u>8,571</u>	<u>888</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>658</u>	<u>-</u>	<u>(658)</u>	-
<u>\$ 2,143,724</u>	<u>\$ 1,853,728</u>	<u>\$ 1,993,071</u>	Location Totals	<u>\$ 2,390,578</u>	<u>\$ 2,409,135</u>	<u>\$ 2,338,784</u>	<u>\$ (70,351)</u>	(3)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
132.00	138.00	159.00	Enrollment in ADM (9-12)	168.00	172.00	156.00

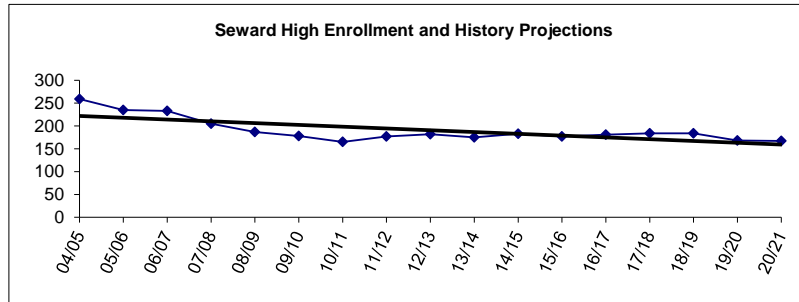
FTE's Included In Current Budget

0.50	1.00	0.50	Administrator	1.00	1.00	1.00
5.50	6.50	5.75	Teacher (Includes Quest)	7.00	7.12	7.50
0.61	0.60	0.50	Specialist*	0.50	0.50	0.50
1.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	1.00
<u>7.61</u>	<u>10.10</u>	<u>8.75</u>	Certificated Subtotal	<u>10.50</u>	<u>10.62</u>	<u>10.00</u>
2.64	2.71	2.64	Special Ed Aide	2.64	2.64	2.16
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	1.44	1.44	0.44
-	-	0.48	Nurse***	0.48	-	0.48
3.00	3.00	3.00	Support	3.00	3.00	2.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>8.08</u>	<u>8.15</u>	<u>8.56</u>	Non-Certificated Subtotal	<u>9.56</u>	<u>9.08</u>	<u>7.08</u>
<u>15.69</u>	<u>18.25</u>	<u>17.31</u>	Total	<u>20.06</u>	<u>19.70</u>	<u>17.08</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.

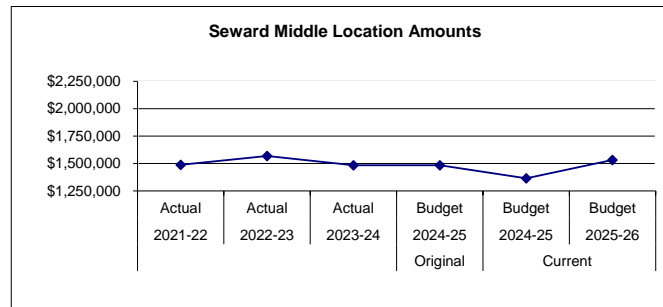


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 670,281	\$ 725,273	\$ 651,062	3100 Certificated Salaries	\$ 600,657	\$ 596,358	\$ 623,883	\$ 27,525	5
178,714	205,602	230,281	3200 Non-Certificated Salaries	213,109	191,212	185,757	(5,455)	(3)
384,025	386,462	343,511	3500 Employee Benefits	432,640	336,142	476,834	140,692	42
<u>1,233,020</u>	<u>1,317,337</u>	<u>1,224,854</u>	Subtotal - Personnel Services	<u>1,246,406</u>	<u>1,123,712</u>	<u>1,286,474</u>	<u>162,762</u>	<u>14</u>
1,265	1,316	129	4200 Staff Travel	1,300	1,300	1,070	(230)	(18)
-	-	-	4250 Student Travel	-	-	-	-	-
40,516	40,745	41,059	4300 Utility Services	46,961	46,911	46,894	(17)	(0)
175,696	170,666	189,239	4350 Energy	174,079	174,079	179,960	5,881	3
919	1,243	519	4400 Other Purchased Services	1,325	1,845	1,585	(260)	(14)
36,256	36,899	24,885	4500 Supplies, Materials, and Media	14,468	16,386	15,135	(1,251)	(8)
221	80	50	4900 Other Expenses	560	560	725	165	29
<u>254,873</u>	<u>250,949</u>	<u>255,881</u>	Subtotal - Other	<u>238,693</u>	<u>241,081</u>	<u>245,369</u>	<u>4,288</u>	<u>2</u>
-	420	2,863	5100 Equipment	-	-	-	-	-
<u>\$ 1,487,893</u>	<u>\$ 1,568,706</u>	<u>\$ 1,483,598</u>	Location Totals	<u>\$ 1,485,099</u>	<u>\$ 1,364,793</u>	<u>\$ 1,531,843</u>	<u>\$ 167,050</u>	<u>12</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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25	2025-26
138.00	112.00	109.00	Enrollment in ADM (6-8)	105.00	104.00	110.00

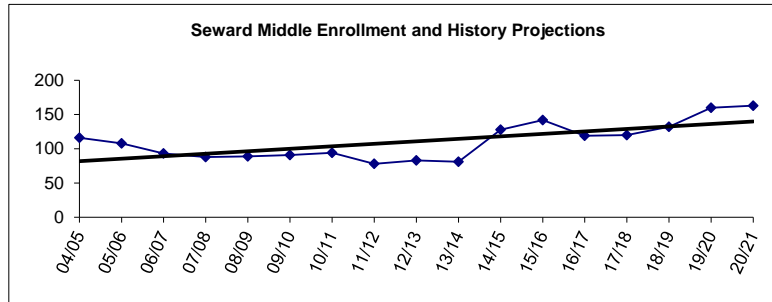
FTE's Included In Current Budget

0.50	0.80	0.50	Administrator	0.50	0.50	0.50
6.35	7.35	6.35	Teacher (Includes Quest)	5.35	5.78	6.85
0.69	0.60	0.50	Specialist*	0.50	0.50	0.50
2.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	-
<u>9.54</u>	<u>9.75</u>	<u>8.35</u>	Certificated Subtotal	<u>7.35</u>	<u>7.78</u>	<u>7.85</u>
0.88	0.98	0.88	Special Ed Aide	0.88	0.88	0.88
0.88	0.88	0.88	Aide	0.88	0.88	0.88
-	-	0.48	Nurse***	0.48	-	-
0.88	1.00	0.88	Support	0.88	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.64</u>	<u>3.86</u>	<u>4.12</u>	Non-Certificated Subtotal	<u>4.12</u>	<u>3.76</u>	<u>3.76</u>
<u>13.18</u>	<u>13.61</u>	<u>12.47</u>	Totals	<u>11.47</u>	<u>11.54</u>	<u>11.61</u>

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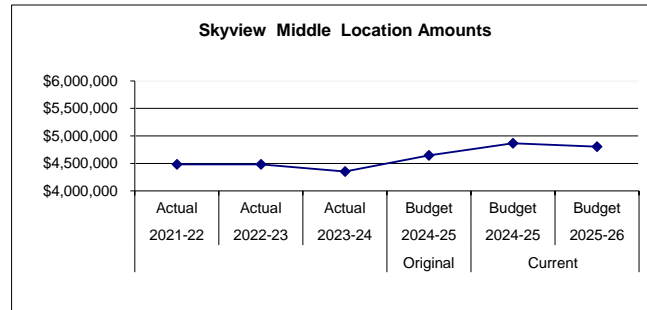


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 2,100,997	\$ 1,938,160	\$ 2,006,698	3100 Certificated Salaries	\$ 2,124,368	\$ 2,243,044	\$ 2,133,750	\$ (109,294)	(5)
606,335	774,163	621,576	3200 Non-Certificated Salaries	605,025	668,061	592,346	(75,715)	(11)
1,192,161	1,223,345	1,190,945	3500 Employee Benefits	1,431,512	1,454,141	1,578,280	124,139	9
<u>3,899,493</u>	<u>3,935,668</u>	<u>3,819,219</u>	Subtotal - Personnel Services	<u>4,160,905</u>	<u>4,365,246</u>	<u>4,304,376</u>	<u>(60,870)</u>	(1)
-	-	-	4100 Professional and Technical Services	-	7,150	-	(7,150)	-
366	210	241	4200 Staff Travel	517	1,675	215	(1,460)	100
363	-	362	4250 Student Travel	-	-	-	-	-
# 21,005	17,797	20,208	4300 Utility Services	18,125	18,125	18,485	360	2
442,107	403,077	458,065	4350 Energy	411,139	411,139	424,094	12,955	3
4,120	8,797	2,600	4400 Other Purchased Services	3,906	4,406	3,983	(423)	(10)
115,327	103,765	47,587	4500 Supplies, Materials, and Media	50,854	56,806	51,004	(5,802)	(10)
964	889	1,692	4900 Other Expenses	714	714	725	11	2
<u>584,252</u>	<u>534,535</u>	<u>530,755</u>	Subtotal - Other	<u>485,255</u>	<u>500,015</u>	<u>498,506</u>	<u>5,641</u>	1
380	11,407	2,196	5100 Equipment	-	730	-	(730)	-
<u>\$ 4,484,125</u>	<u>\$ 4,481,610</u>	<u>\$ 4,352,170</u>	Location Totals	<u>\$ 4,646,160</u>	<u>\$ 4,865,991</u>	<u>\$ 4,802,882</u>	<u>\$ (55,959)</u>	(1)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
355.00	369.00	333.00	Enrollment in ADM (7-8)	350.00	342.00	353.00

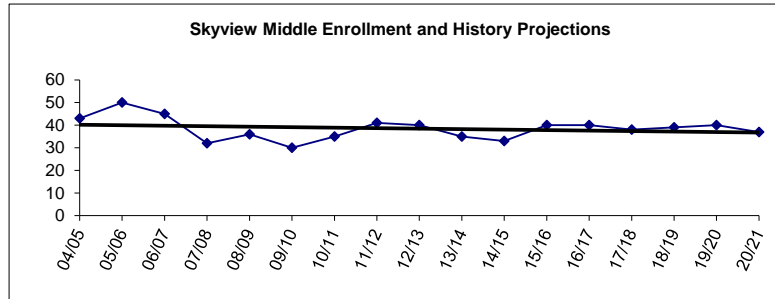
FTE's Included In Current Budget

1.00	1.50	1.50	Administrator	1.50	1.50	1.50
17.50	20.00	16.00	Teacher (Includes Quest)	17.50	19.00	18.00
1.95	1.71	1.62	Specialist*	1.63	1.73	1.73
5.00	5.00	5.00	Special Ed Teacher**	5.00	4.00	4.00
<u>25.45</u>	<u>28.21</u>	<u>24.12</u>	Certificated Subtotal	<u>25.63</u>	<u>26.23</u>	<u>25.23</u>
4.40	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.00	5.00	3.50	Support	3.00	3.00	1.50
4.00	4.50	4.50	Custodian	3.50	4.50	4.00
<u>13.16</u>	<u>16.54</u>	<u>15.04</u>	Non-Certificated Subtotal	<u>13.54</u>	<u>14.54</u>	<u>12.54</u>
<u>38.61</u>	<u>44.75</u>	<u>39.16</u>	Total	<u>39.17</u>	<u>40.77</u>	<u>37.77</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.

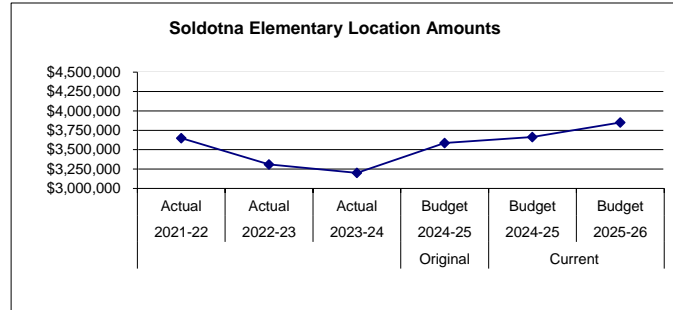


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,706,023	\$ 1,513,144	\$ 1,551,845	3100 Certificated Salaries	\$ 1,749,088	\$ 1,824,198	\$ 1,751,444	\$ (72,754)	(4)
617,496	541,382	510,140	3200 Non-Certificated Salaries	505,922	534,557	561,401	26,844	5
1,162,487	995,100	956,242	3500 Employee Benefits	1,196,997	1,160,679	1,403,725	243,046	21
<u>3,486,006</u>	<u>3,049,626</u>	<u>3,018,227</u>	Subtotal - Personnel Services	<u>3,452,007</u>	<u>3,519,434</u>	<u>3,716,570</u>	<u>197,136</u>	6
-	85,960	-	4100 Professional and Technical Services	-	-	-	-	-
148	170	483	4200 Staff Travel	875	1,350	1,140	(210)	(16)
-	64	-	4250 Student Travel	-	-	-	-	-
7,454	8,579	9,716	4300 Utility Services	8,329	8,329	8,679	350	4
98,066	94,165	125,329	4350 Energy	96,049	96,049	92,944	(3,105)	(3)
2,873	3,519	2,257	4400 Other Purchased Services	2,895	3,008	2,707	(301)	(10)
51,923	54,930	43,835	4500 Supplies, Materials, and Media	26,917	32,879	27,980	(4,899)	(15)
718	718	905	4900 Other Expenses	700	700	725	25	4
<u>161,182</u>	<u>248,105</u>	<u>182,525</u>	Subtotal - Other	<u>135,765</u>	<u>142,315</u>	<u>134,175</u>	<u>(8,140)</u>	(6)
<u>2,675</u>	<u>12,538</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>1,400</u>	<u>-</u>	<u>(1,400)</u>	-
<u>\$ 3,649,863</u>	<u>\$ 3,310,269</u>	<u>\$ 3,200,752</u>	Location Totals	<u>\$ 3,587,772</u>	<u>\$ 3,663,149</u>	<u>\$ 3,850,745</u>	<u>\$ 187,596</u>	5



Soldotna Elementary School serves student in grades pre-school - 6, located in the heart of Soldotna, and has a long history of academic achievement. Our teachers include local resources, such as Alaska Fish and Game, the Wildlife Refuge, and community businesses to enhance our student's educational experiences. Student opportunities include an after school tutor program (After the Bell), remedial Title 1 services, intervention program, Quest, Foster Grandparents, and a before school breakfast program. Extra-curricular offerings include Robotics, Battle of the Books, forensics, geography bee, spelling bee and the only Elementary after school gymnastics program in the district. The staff at Soldotna Elementary collaborates with both parents and colleagues to design and create individualized learning experiences for all students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
259.00	237.00	243.00	Enrollment in ADM (PS-6)	237.00	258.00	249.00

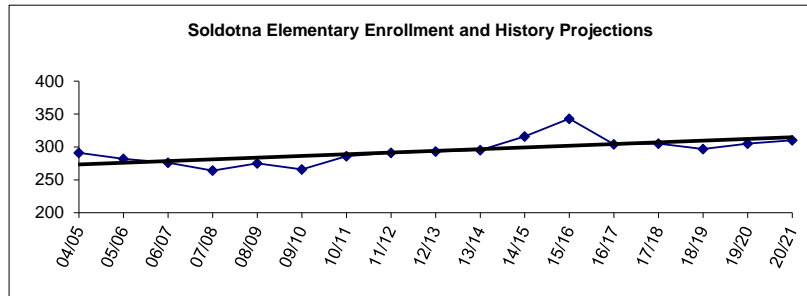
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	14.00	10.65	Teacher (Includes Quest)	13.50	14.50	13.00
1.35	0.40	1.10	Specialist*	1.60	1.05	0.55
7.00	6.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>21.35</u>	<u>21.40</u>	<u>17.75</u>	Certificated Subtotal	<u>21.10</u>	<u>21.55</u>	<u>19.55</u>
9.30	7.36	7.45	Special Ed Aide	7.35	7.33	7.33
0.40	0.40	0.37	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.39
0.68	0.68	0.68	Nurse***	0.68	0.69	0.69
1.00	1.50	1.00	Support	1.00	1.00	1.00
1.50	2.00	2.00	Custodian	2.00	3.00	3.50
<u>12.88</u>	<u>11.94</u>	<u>11.50</u>	Non-Certificated Subtotal	<u>11.41</u>	<u>12.40</u>	<u>12.91</u>
<u>34.23</u>	<u>33.34</u>	<u>29.25</u>	Total	<u>32.51</u>	<u>33.95</u>	<u>32.46</u>

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

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

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

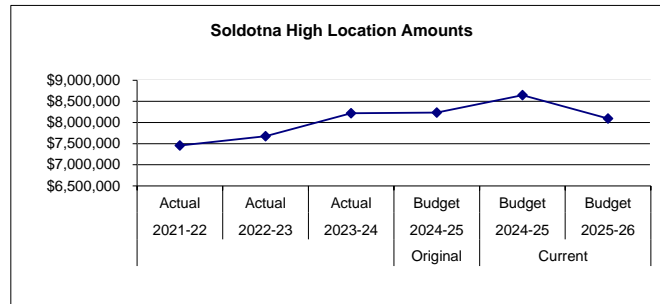


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 3,409,442	\$ 3,569,188	\$ 3,904,387	3100 Certificated Salaries	\$ 3,943,387	\$ 4,025,661	\$ 3,692,993	\$ (332,668)	(8)
1,128,021	1,161,238	1,159,659	3200 Non-Certificated Salaries	1,091,397	1,225,843	1,071,250	(154,593)	(13)
2,192,034	2,307,522	2,474,596	3500 Employee Benefits	2,604,945	2,716,823	2,738,243	21,420	1
<u>6,729,497</u>	<u>7,037,948</u>	<u>7,538,642</u>	Subtotal - Personnel services	<u>7,639,729</u>	<u>7,968,327</u>	<u>7,502,486</u>	<u>(465,841)</u>	(6)
26,222	325	350	4100 Professional and Technical Services	-	-	-	-	-
10,467	13,014	12,259	4200 Staff Travel	4,962	6,350	4,170	(2,180)	(34)
-	-	140	4250 Student Travel	-	-	-	-	-
30,979	35,778	44,919	4300 Utility Services	34,885	34,885	37,429	2,544	7
409,488	418,999	430,355	4350 Energy	427,379	427,379	425,578	(1,801)	(0)
19,021	23,097	19,226	4400 Other Purchased Services	15,033	16,701	8,702	(7,999)	(48)
204,742	106,274	121,098	4500 Supplies, Materials, and Media	103,658	177,868	101,064	(76,804)	(43)
13,092	13,286	18,622	4900 Other Expenses	12,678	12,678	14,625	1,947	15
<u>714,011</u>	<u>610,773</u>	<u>646,969</u>	Subtotal - Other	<u>598,595</u>	<u>675,861</u>	<u>591,568</u>	<u>(84,293)</u>	(12)
<u>12,553</u>	<u>25,621</u>	<u>32,121</u>	5100 Equipment	-	3,294	-	(3,294)	-
<u>\$ 7,456,061</u>	<u>\$ 7,674,342</u>	<u>\$ 8,217,732</u>	Location Totals	<u>\$ 8,238,324</u>	<u>\$ 8,647,482</u>	<u>\$ 8,094,054</u>	<u>\$ (553,428)</u>	(6)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
654.00	658.00	682.00	Enrollment in ADM (10-12)	675.00	651.00	654.00

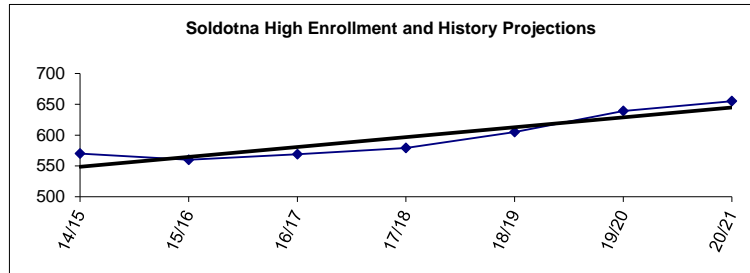
FTE's Included In Current Budget

2.00	2.50	2.50	Administrator	2.50	2.50	2.00
25.89	31.23	28.42	Teacher (Includes Quest)	28.50	29.50	28.00
5.18	4.54	4.60	Specialist*	5.60	5.50	4.50
8.00	8.00	8.50	Special Ed Teacher**	8.50	8.50	8.50
<u>41.07</u>	<u>46.27</u>	<u>44.02</u>	Certificated Subtotal	<u>45.10</u>	<u>46.00</u>	<u>43.00</u>
12.32	12.32	12.32	Special Ed Aide	12.32	11.88	12.32
0.44	0.44	0.44	Aide	1.44	1.44	0.44
1.00	1.00	1.00	Nurse***	1.00	1.00	1.00
5.50	6.00	6.00	Support	5.50	5.50	3.50
5.00	5.50	5.50	Custodian	5.00	5.00	5.00
<u>24.26</u>	<u>25.26</u>	<u>25.26</u>	Non-Certificated Subtotal	<u>25.26</u>	<u>24.82</u>	<u>22.26</u>
<u>65.33</u>	<u>71.53</u>	<u>69.28</u>	Total	<u>70.36</u>	<u>70.82</u>	<u>65.26</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.



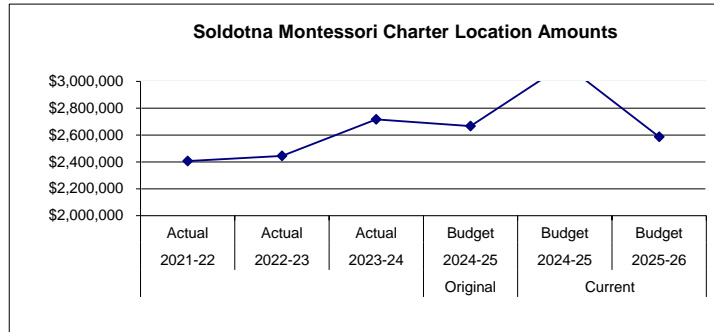
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 64 Soldotna Montessori Charter School

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 924,777	\$ 893,098	\$ 1,011,484	3100 Certificated Salaries	\$ 1,005,598	\$ 1,048,568	\$ 1,070,250	\$ 21,682	2
339,416	360,427	391,447	3200 Non-Certificated Salaries	390,508	353,971	365,009	11,038	3
533,666	539,444	583,306	3500 Employee Benefits	769,964	693,332	704,876	11,544	2
<u>1,797,859</u>	<u>1,792,969</u>	<u>1,986,237</u>	Subtotal - Personnel Services	<u>2,166,070</u>	<u>2,095,871</u>	<u>2,140,135</u>	<u>44,264</u>	<u>2</u>
10,310	10,721	22,499	4100 Professional and Technical Services	-	3,000	-	(3,000)	-
10,758	14,562	13,451	4200 Staff Travel	-	6,250	-	(6,250)	-
372	-	-	4250 Student Travel	-	-	-	-	-
3,245	3,136	3,891	4300 Utility Services	-	-	-	-	-
39,486	29,112	31,325	4350 Energy	-	-	-	-	-
424,787	469,505	530,605	4400 Other Purchased Services	530,006	551,868	551,823	(45)	(0)
44,584	54,434	35,937	4500 Supplies, Materials, and Media	(34,004)	201,725	(105,765)	(307,490)	(152)
372	(4,945)	7,458	4900 Other Expenses	5,738	176,114	-	(176,114)	(100)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
<u>74,290</u>	<u>75,333</u>	<u>82,235</u>	4950 Indirect Costs	-	92,974	-	(92,974)	(100)
<u>608,204</u>	<u>651,858</u>	<u>727,401</u>	Subtotal - Other	<u>501,740</u>	<u>1,031,931</u>	<u>446,058</u>	<u>(585,873)</u>	<u>(57)</u>
698	-	3,136	5100 Equipment	-	-	-	-	-
<u>\$ 2,406,761</u>	<u>\$ 2,444,827</u>	<u>\$ 2,716,774</u>	Location Totals	<u>\$ 2,667,810</u>	<u>\$ 3,127,802</u>	<u>\$ 2,586,193</u>	<u>\$ (541,609)</u>	<u>(17)</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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 64 Soldotna Montessori Charter School

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
163.00	165.00	163.00	Enrollment in ADM (K-6)	164.00	164.00	164.00

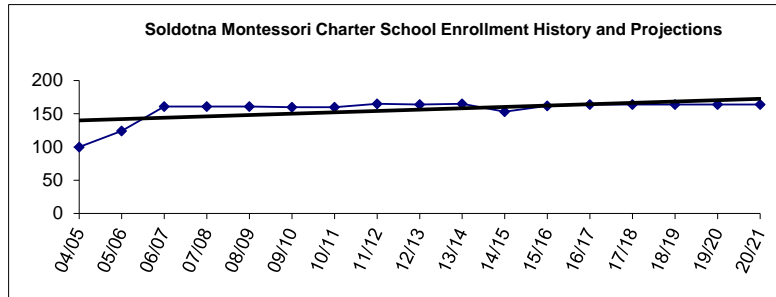
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.35	8.85	9.85	Teacher (Includes Quest)	9.85	9.85	9.85
0.45	-	0.40	Specialist*	0.40	0.45	0.45
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.80</u>	<u>10.85</u>	<u>12.25</u>	Certificated Subtotal	<u>12.25</u>	<u>12.30</u>	<u>12.30</u>
1.51	1.69	2.57	Special Ed Aide	2.57	2.54	2.54
4.77	4.75	4.77	Aide	4.77	4.76	4.76
0.32	0.32	0.32	Nurse***	0.32	0.31	0.31
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	-	-
<u>8.60</u>	<u>8.76</u>	<u>9.66</u>	Non-Certificated Subtotal	<u>9.66</u>	<u>8.61</u>	<u>8.61</u>
<u>20.40</u>	<u>19.61</u>	<u>21.91</u>	Total	<u>21.91</u>	<u>20.91</u>	<u>20.91</u>

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

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

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

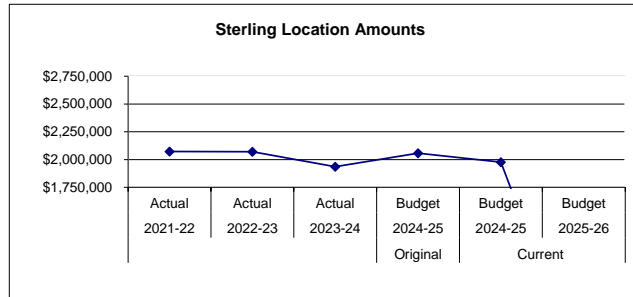


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,001,979	\$ 965,080	\$ 907,348	3100 Certificated Salaries	\$ 950,262	\$ 959,785	\$ -	\$ (959,785)	(100)
280,328	325,407	303,248	3200 Non-Certificated Salaries	311,777	259,158	-	(259,158)	(100)
641,003	650,044	579,979	3500 Employee Benefits	678,812	638,089	-	(638,089)	(100)
<u>1,923,310</u>	<u>1,940,531</u>	<u>1,790,575</u>	Subtotal - Personnel Services	<u>1,940,851</u>	<u>1,857,032</u>	<u>-</u>	<u>(1,857,032)</u>	(100)
-	275	500	4100 Professional and Technical Services	-	-	-	-	-
293	645	1,516	4200 Staff Travel	1,010	1,350	-	(1,350)	(100)
7	-	-	4250 Student Travel	-	-	-	-	-
10,700	9,875	11,582	4300 Utility Services	7,517	7,517	-	(7,517)	(100)
94,828	89,434	99,013	4350 Energy	91,223	91,223	-	(91,223)	(100)
1,313	1,775	1,050	4400 Other Purchased Services	1,545	1,545	-	(1,545)	(100)
41,342	27,668	30,674	4500 Supplies, Materials, and Media	14,434	17,936	-	(17,936)	(100)
753	718	775	4900 Other Expenses	560	625	-	(625)	(100)
<u>149,236</u>	<u>130,390</u>	<u>145,110</u>	Subtotal - Other	<u>116,289</u>	<u>120,196</u>	<u>-</u>	<u>(120,196)</u>	(100)
-	-	539	5100 Equipment	-	-	-	-	-
<u>\$ 2,072,546</u>	<u>\$ 2,070,921</u>	<u>\$ 1,936,224</u>	Location Totals	<u>\$ 2,057,140</u>	<u>\$ 1,977,228</u>	<u>\$ -</u>	<u>\$ (1,977,228)</u>	(100)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
141.00	142.00	120.00	Enrollment in ADM (K-6)	116.00	113.00	111.00

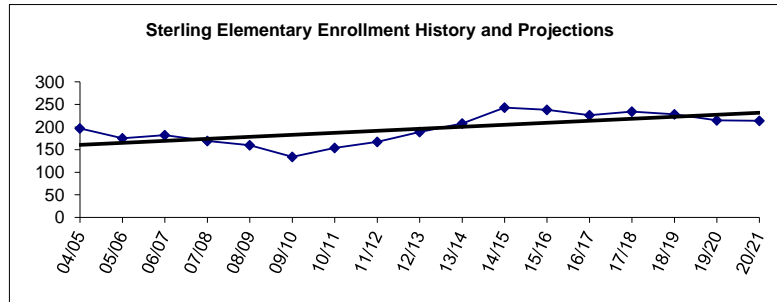
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.00	10.50	8.00	Teacher (Includes Quest)	7.90	7.50	7.60
1.20	1.60	0.80	Specialist*	0.80	1.35	1.35
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	1.00
<u>13.20</u>	<u>15.10</u>	<u>11.80</u>	Certificated Subtotal	<u>11.70</u>	<u>11.85</u>	<u>10.95</u>
2.64	2.99	2.64	Special Ed Aide	2.64	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	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>6.40</u>	<u>6.75</u>	<u>6.40</u>	Non-Certificated Subtotal	<u>6.40</u>	<u>5.52</u>	<u>5.52</u>
<u>19.60</u>	<u>21.85</u>	<u>18.20</u>	Total	<u>18.10</u>	<u>17.37</u>	<u>16.47</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.

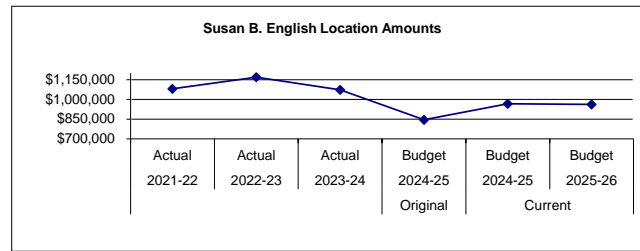


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 343,278	\$ 313,398	\$ 274,569	3100 Certificated Salaries	\$ 153,394	\$ 253,035	\$ 192,642	\$ (60,393)	(24)
147,199	185,934	188,956	3200 Non-Certificated Salaries	132,614	167,418	167,415	(3)	(0)
275,208	268,406	212,131	3500 Employee Benefits	194,727	177,085	252,851	75,766	43
<u>765,685</u>	<u>767,738</u>	<u>675,656</u>	Subtotal - Personnel Services	<u>480,735</u>	<u>597,538</u>	<u>612,908</u>	<u>15,370</u>	3
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,438	3,743	5,870	4200 Staff Travel	4,048	4,500	3,035	(1,465)	(33)
-	-	-	4250 Student Travel	-	-	-	-	-
33,678	32,597	34,554	4300 Utility Services	35,046	35,046	35,244	198	1
238,884	296,634	309,673	4350 Energy	302,567	302,567	287,741	(14,826)	(5)
2,488	4,253	13,043	4400 Other Purchased Services	3,868	4,431	4,097	(334)	(8)
26,243	24,094	12,205	4500 Supplies, Materials, and Media	10,906	14,194	10,984	(3,210)	(23)
8,570	38,682	21,638	4900 Other Expenses	8,250	8,250	8,328	78	1
<u>313,301</u>	<u>400,003</u>	<u>396,983</u>	Subtotal - Other	<u>364,685</u>	<u>368,988</u>	<u>349,429</u>	<u>(19,559)</u>	(5)
1,930	1,628	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,080,916</u>	<u>\$ 1,169,369</u>	<u>\$ 1,072,639</u>	Location Totals	<u>\$ 845,420</u>	<u>\$ 966,526</u>	<u>\$ 962,337</u>	<u>\$ (4,189)</u>	(0)



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
48.00	54.00	19.00	Enrollment in ADM (K-12)	24.00	22.00	25.00

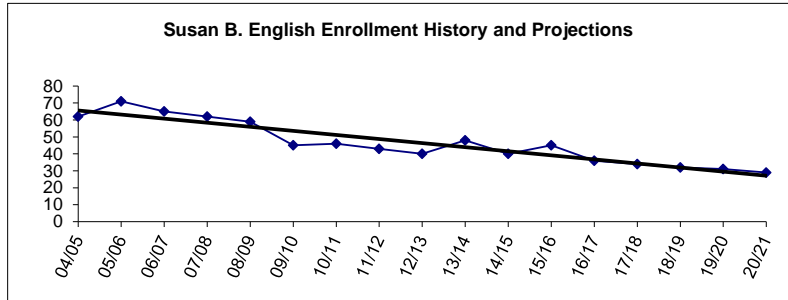
FTE's Included In Current Budget

0.20	0.20	0.50	Administrator	0.10	0.10	0.10
3.80	3.90	2.50	Teacher (Includes Quest)	2.00	2.90	1.90
0.35	0.33	0.10	Specialist*	0.10	0.30	0.20
0.08	-	-	Special Ed Teacher**	-	-	-
<u>4.43</u>	<u>4.43</u>	<u>3.10</u>	Certificated Subtotal	<u>2.20</u>	<u>3.30</u>	<u>2.20</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
1.51	1.51	1.51	Support	1.51	1.26	0.88
1.75	2.00	2.00	Custodian	1.50	2.00	2.00
<u>4.14</u>	<u>4.39</u>	<u>4.39</u>	Non-Certificated Subtotal	<u>3.89</u>	<u>4.14</u>	<u>3.76</u>
<u>8.57</u>	<u>8.82</u>	<u>7.49</u>	Total	<u>6.09</u>	<u>7.44</u>	<u>5.96</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.

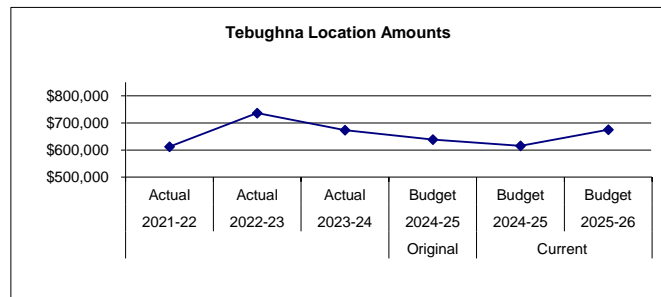


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 186,620	\$ 263,896	\$ 232,097	3100 Certificated Salaries	\$ 188,143	\$ 196,571	\$ 197,135	\$ 564	0
72,466	65,937	46,477	3200 Non-Certificated Salaries	84,393	84,109	85,478	1,369	2
101,419	150,690	116,446	3500 Employee Benefits	151,107	117,570	171,062	53,492	45
<u>360,505</u>	<u>480,523</u>	<u>395,020</u>	Subtotal - Personnel Services	<u>423,643</u>	<u>398,250</u>	<u>453,675</u>	<u>55,425</u>	14
-	-	1,125	4100 Professional and Technical Services	-	-	-	-	-
5,538	5,854	4,566	4200 Staff Travel	4,684	5,500	4,080	(1,420)	(26)
-	-	-	4250 Student Travel	-	-	-	-	-
98,255	97,849	104,264	4300 Utility Services	75,085	75,085	75,101	16	0
125,719	117,476	148,204	4350 Energy	119,827	119,827	126,316	6,489	5
1,270	1,130	1,918	4400 Other Purchased Services	2,462	2,575	2,447	(128)	(5)
13,824	23,405	8,693	4500 Supplies, Materials, and Media	5,919	6,924	6,033	(891)	(13)
7,205	9,823	8,465	4900 Other Expenses	6,950	6,950	6,975	25	0
<u>251,811</u>	<u>255,537</u>	<u>277,235</u>	Subtotal - Other	<u>214,927</u>	<u>216,861</u>	<u>220,952</u>	<u>4,091</u>	2
-	420	799	5100 Equipment	-	-	-	-	-
<u>\$ 612,316</u>	<u>\$ 736,480</u>	<u>\$ 673,054</u>	Location Totals	<u>\$ 638,570</u>	<u>\$ 615,111</u>	<u>\$ 674,627</u>	<u>\$ 59,516</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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
25.00	27.00	17.00	Enrollment in ADM (K-12)	19.00	22.00	20.00

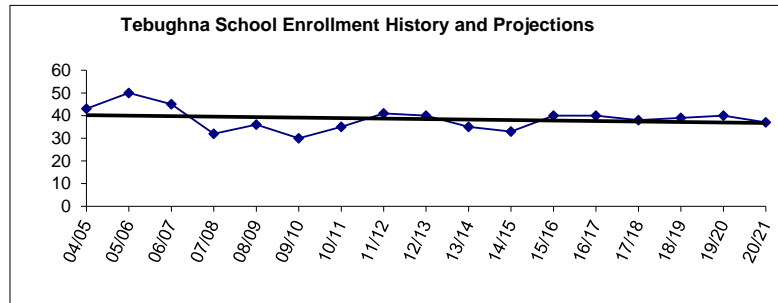
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.10	0.20	0.20
2.00	2.80	2.55	Teacher (Includes Quest)	2.15	1.80	1.80
0.10	0.11	-	Specialist *	-	0.15	0.10
-	-	-	Special Ed Teacher**	-	-	-
<u>2.30</u>	<u>3.11</u>	<u>2.75</u>	Certificated Subtotal	<u>2.25</u>	<u>2.15</u>	<u>2.10</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Custodian	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.88</u>	<u>1.88</u>	<u>1.88</u>	Non-Certificated Subtotal	<u>1.88</u>	<u>1.88</u>	<u>1.88</u>
<u><u>4.18</u></u>	<u><u>4.99</u></u>	<u><u>4.63</u></u>	Total	<u><u>4.13</u></u>	<u><u>4.03</u></u>	<u><u>3.98</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.

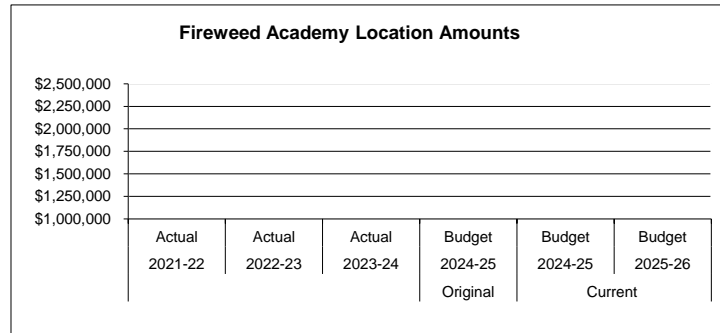


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 62 Tulen Charter

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ 244,615	\$ 244,615	#DIV/0!
-	-	-	3200 Non-Certificated Salaries	-	-	24,805	24,805	#DIV/0!
-	-	-	3500 Employee Benefits	-	-	132,886	132,886	#DIV/0!
-	-	-	Subtotal - Personnel Services	-	-	402,306	402,306	#DIV/0!
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	-	-	-	-	#DIV/0!
-	-	-	4250 Student Travel	-	-	-	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	#DIV/0!
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	#DIV/0!
-	-	-	4900 Other Expenses	-	-	-	-	100
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
-	-	-	4950 Indirect Costs	-	-	-	-	#DIV/0!
-	-	-	Subtotal - Other	-	-	-	-	#DIV/0!
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ -	\$ -	\$ 402,306	\$ 402,306	#DIV/0!



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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 62 Tulen Charter

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
-	-	-	Enrollment in ADM (K-6)	-	-	

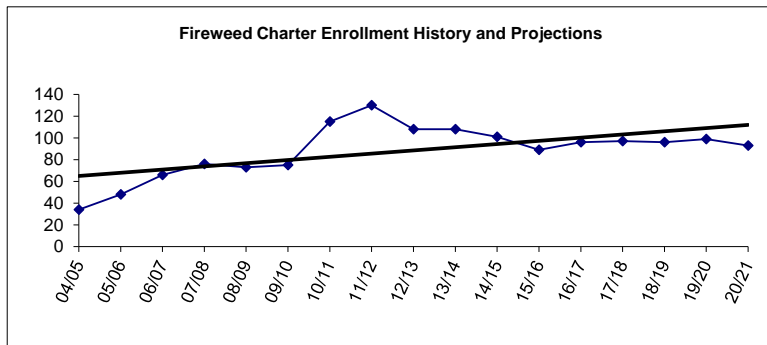
FTE's Included In Current Budget

-	-	-	Administrator	-	-	
-	-	-	Teacher (Includes Quest)	-	-	
-	-	-	Specialist*	-	-	
-	-	-	Special Ed Teacher**	-	-	
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Special Ed Aide	-	-	
-	-	-	Aide	-	-	
-	-	-	Nurse***	-	-	
-	-	-	Support	-	-	
-	-	-	Custodian	-	-	
-	-	-	Non-Certificated Subtotal	-	-	-
-	-	-	Total	-	-	-

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

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

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

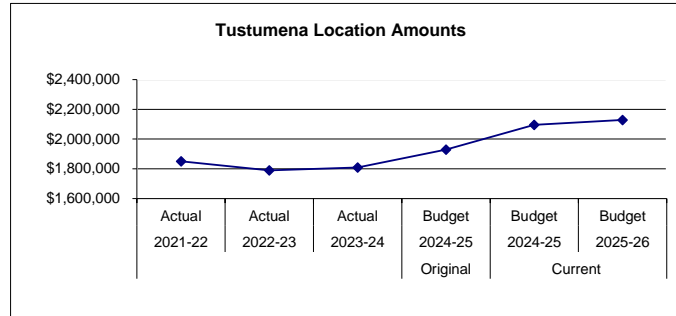


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 856,062	\$ 775,132	\$ 790,578	3100 Certificated Salaries	\$ 826,114	\$ 894,602	\$ 899,623	\$ 5,021	1
274,448	283,753	295,191	3200 Non-Certificated Salaries	313,849	313,436	329,917	16,481	5
562,174	575,665	561,356	3500 Employee Benefits	650,576	675,853	755,405	79,552	12
<u>1,692,684</u>	<u>1,634,550</u>	<u>1,647,125</u>	Subtotal - Personnel Services	<u>1,790,539</u>	<u>1,883,891</u>	<u>1,984,945</u>	<u>101,054</u>	5
-	275	-	4100 Professional and Technical Services	-	69,186	-	(69,186)	-
948	662	910	4200 Staff Travel	1,004	1,350	1,140	(210)	(16)
-	-	-	4250 Student Travel	-	-	-	-	-
5,422	5,403	7,815	4300 Utility Services	5,488	5,488	6,217	729	13
123,109	112,463	124,903	4350 Energy	114,712	114,712	117,359	2,647	2
1,517	2,061	1,448	4400 Other Purchased Services	1,612	1,612	1,592	(20)	(1)
26,653	31,991	25,774	4500 Supplies, Materials, and Media	15,676	18,954	16,888	(2,066)	(11)
70	618	625	4900 Other Expenses	700	700	725	25	4
<u>157,719</u>	<u>153,473</u>	<u>161,475</u>	Subtotal - Other	<u>139,192</u>	<u>212,002</u>	<u>143,921</u>	<u>(68,081)</u>	(32)
<u>598</u>	<u>1,616</u>	<u>442</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,851,001</u>	<u>\$ 1,789,639</u>	<u>\$ 1,809,042</u>	Location Totals	<u>\$ 1,929,731</u>	<u>\$ 2,095,893</u>	<u>\$ 2,128,866</u>	<u>\$ 32,973</u>	2



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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
124.00	126.00	132.00	Enrollment in ADM (K-6)	122.00	159.00	136.00

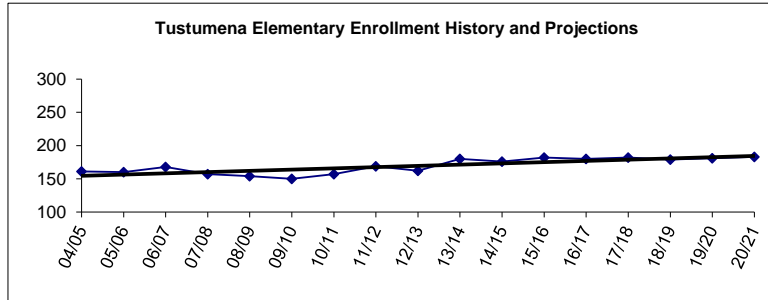
FTE's Included In Current Budget

0.60	1.00	1.00	Administrator	1.00	1.00	1.00
8.00	7.50	7.20	Teacher (Includes Quest)	7.50	8.50	7.00
0.70	0.70	-	Specialist*	0.20	0.20	1.00
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>11.30</u>	<u>11.20</u>	<u>10.20</u>	Certificated Subtotal	<u>10.70</u>	<u>11.70</u>	<u>11.00</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	0.75	Nurse***	0.75	0.53	0.53
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>6.75</u>	<u>6.75</u>	<u>7.15</u>	Non-Certificated Subtotal	<u>7.15</u>	<u>6.93</u>	<u>6.93</u>
<u>18.05</u>	<u>17.95</u>	<u>17.35</u>	Total	<u>17.85</u>	<u>18.63</u>	<u>17.93</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.



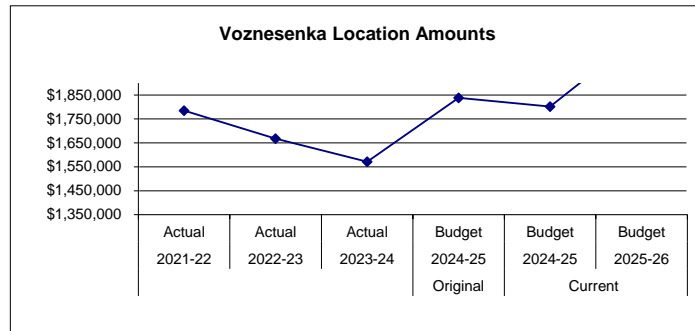
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 53 Voznesenka Elementary / High

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 793,808	\$ 736,863	\$ 674,297	3100 Certificated Salaries	\$ 758,635	\$ 831,804	\$ 911,936	\$ 80,132	10
244,402	239,006	247,471	3200 Non-Certificated Salaries	272,763	253,306	260,398	7,092	3
535,417	475,444	442,667	3500 Employee Benefits	617,110	523,218	734,134	210,916	40
<u>1,573,627</u>	<u>1,451,313</u>	<u>1,364,435</u>	Subtotal - Personnel Services	<u>1,648,508</u>	<u>1,608,328</u>	<u>1,906,468</u>	<u>298,140</u>	<u>19</u>
100	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,507	2,089	1,726	4200 Staff Travel	1,575	1,800	1,470	(330)	(18)
-	-	-	4250 Student Travel	-	-	-	-	-
9,843	10,184	10,966	4300 Utility Services	8,554	8,554	8,523	(31)	(0)
37,472	32,316	34,791	4350 Energy	32,962	32,962	33,573	611	2
130,427	134,483	134,367	4400 Other Purchased Services	131,672	132,007	136,919	4,912	4
31,131	36,750	23,624	4500 Supplies, Materials, and Media	14,127	17,411	15,923	(1,488)	(9)
1,079	423	1,303	4900 Other Expenses	1,164	1,164	1,175	11	1
<u>211,559</u>	<u>216,245</u>	<u>206,777</u>	Subtotal - Other	<u>190,054</u>	<u>193,898</u>	<u>197,583</u>	<u>3,685</u>	<u>2</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,785,186</u>	<u>\$ 1,667,558</u>	<u>\$ 1,571,212</u>	Location Totals	<u>\$ 1,838,562</u>	<u>\$ 1,802,226</u>	<u>\$ 2,104,051</u>	<u>\$ 301,825</u>	<u>17</u>



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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 53 Voznesenka Elementary / High

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
129.00	109.00	131.00	Enrollment in ADM (K-12)	123.00	145.00	143.00

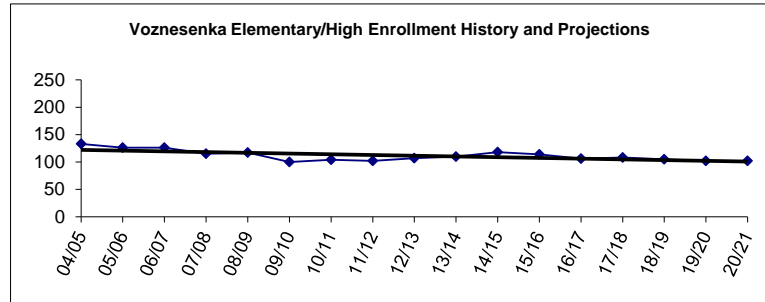
FTE's Included In Current Budget

0.70	0.80	0.80	Administrator	0.80	0.80	1.00
8.40	8.90	7.40	Teacher (Includes Quest)	8.40	9.40	9.50
0.65	0.60	0.73	Specialist*	0.72	0.63	0.43
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.75</u>	<u>11.30</u>	<u>9.93</u>	Certificated Subtotal	<u>10.92</u>	<u>11.83</u>	<u>11.93</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.38	2.38	2.38	Aide	2.38	2.38	2.38
-	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.21	1.75	2.00	Custodian	2.00	1.67	1.66
<u>5.47</u>	<u>6.01</u>	<u>6.26</u>	Non-Certificated Subtotal	<u>6.26</u>	<u>5.93</u>	<u>5.92</u>
<u>16.22</u>	<u>17.31</u>	<u>16.19</u>	Total	<u>17.18</u>	<u>17.76</u>	<u>17.85</u>

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

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

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

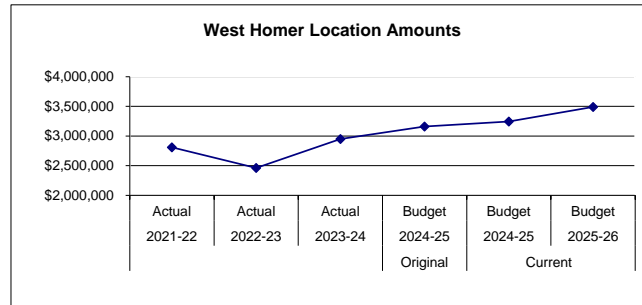


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,335,566	\$ 1,083,517	\$ 1,267,219	3100 Certificated Salaries	\$ 1,348,310	\$ 1,470,821	\$ 1,508,305	\$ 37,484	3
411,226	439,017	507,631	3200 Non-Certificated Salaries	553,874	482,951	538,361	55,410	11
864,813	737,633	862,771	3500 Employee Benefits	1,090,513	1,014,115	1,268,886	254,771	25
<u>2,611,605</u>	<u>2,260,167</u>	<u>2,637,621</u>	Subtotal - Personnel Services	<u>2,992,697</u>	<u>2,967,887</u>	<u>3,315,552</u>	<u>347,665</u>	12
-	275	107,091	4100 Professional and Technical Services	-	101,643	-	(101,643)	-
656	1,537	1,994	4200 Staff Travel	918	1,350	1,140	(210)	(16)
-	-	-	4250 Student Travel	-	-	-	-	-
12,057	14,208	14,900	4300 Utility Services	13,638	13,638	13,781	143	1
144,962	126,223	143,340	4350 Energy	128,747	128,747	132,770	4,023	3
2,566	2,660	2,573	4400 Other Purchased Services	2,471	2,641	2,441	(200)	(8)
36,453	54,985	39,012	4500 Supplies, Materials, and Media	22,797	28,024	24,740	(3,284)	(12)
893	893	905	4900 Other Expenses	700	700	725	25	4
<u>197,587</u>	<u>200,781</u>	<u>309,815</u>	Subtotal - Other	<u>169,271</u>	<u>276,743</u>	<u>175,597</u>	<u>(101,146)</u>	(37)
<u>2,194</u>	<u>1,523</u>	<u>1,925</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,811,386</u>	<u>\$ 2,462,471</u>	<u>\$ 2,949,361</u>	Location Totals	<u>\$ 3,161,968</u>	<u>\$ 3,244,630</u>	<u>\$ 3,491,149</u>	<u>\$ 246,519</u>	8



West Homer Elementary School is located in Homer, Alaska, located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. Our campus was constructed in 1997 and currently serves students in grades 3-6. In 2012, West Homer Elementary was one of 314 schools nationwide to be identified as a Blue Ribbon School of Academic Excellence. We offer students a robust academic experience that is complemented with a rich music program and a comprehensive physical education curriculum. West Homer Elementary utilizes our unique outdoor setting and diverse community to enhance the learning experiences we offer students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
202.00	218.00	206.00	Enrollment in ADM (3-6)	199.00	212.00	222.00

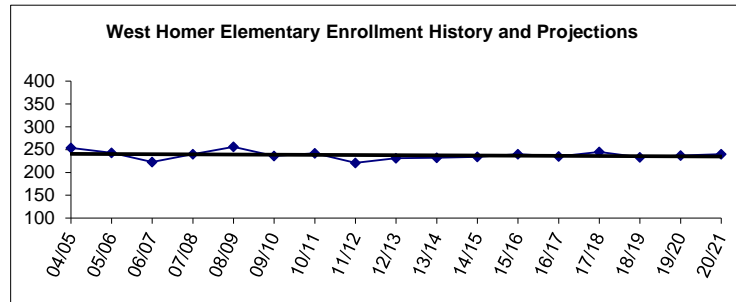
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.50	13.00	10.50	Teacher (Includes Quest)	12.00	12.50	12.50
1.28	0.27	0.40	Specialist*	0.80	0.75	0.35
5.00	4.00	5.00	Special Ed Teacher**	4.00	4.50	4.50
<u>19.78</u>	<u>18.27</u>	<u>16.90</u>	Certificated Subtotal	<u>17.80</u>	<u>18.75</u>	<u>18.35</u>
7.39	7.04	7.44	Special Ed Aide	7.44	7.33	7.33
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
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>12.00</u>	<u>11.65</u>	<u>12.05</u>	Non-Certificated Subtotal	<u>12.05</u>	<u>11.94</u>	<u>11.94</u>
<u>31.78</u>	<u>29.92</u>	<u>28.95</u>	Total	<u>29.85</u>	<u>30.69</u>	<u>30.29</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.



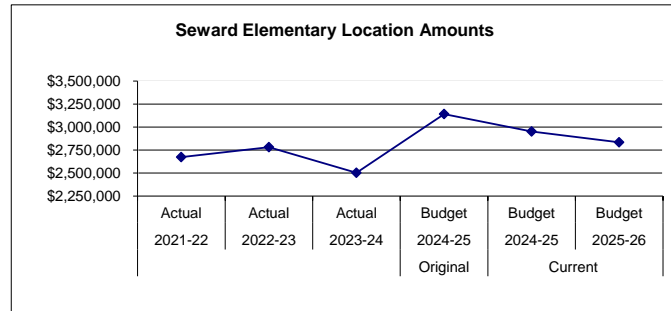
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 42 William H. Seward Elementary

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,335,756	\$ 1,507,547	\$ 1,323,714	3100 Certificated Salaries	\$ 1,571,465	\$ 1,602,547	\$ 1,298,214	\$ (304,333)	(19)
320,444	307,706	274,357	3200 Non-Certificated Salaries	350,711	319,715	371,101	51,386	16
752,093	729,444	660,602	3500 Employee Benefits	987,675	791,473	933,931	142,458	18
<u>2,408,293</u>	<u>2,544,697</u>	<u>2,258,673</u>	Subtotal - Personnel Services	<u>2,909,851</u>	<u>2,713,735</u>	<u>2,603,246</u>	<u>(110,489)</u>	(4)
27,739	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,968	12,976	2,332	4200 Staff Travel	1,378	1,850	1,610	(240)	(13)
-	-	-	4250 Student Travel	-	-	-	-	-
23,096	23,251	24,597	4300 Utility Services	30,952	30,952	31,442	490	2
160,322	167,741	170,073	4350 Energy	171,095	171,095	172,555	1,460	1
8,337	2,660	1,904	4400 Other Purchased Services	2,571	2,571	2,045	(526)	(20)
42,523	29,590	44,806	4500 Supplies, Materials, and Media	24,439	30,480	21,719	(8,761)	(29)
893	893	905	4900 Other Expenses	700	700	725	25	4
<u>264,878</u>	<u>237,111</u>	<u>244,617</u>	Subtotal - Other	<u>231,135</u>	<u>237,648</u>	<u>230,096</u>	<u>(7,552)</u>	(3)
-	640	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,673,171</u>	<u>\$ 2,782,448</u>	<u>\$ 2,503,290</u>	Location Totals	<u>\$ 3,140,986</u>	<u>\$ 2,951,383</u>	<u>\$ 2,833,342</u>	<u>\$ (118,041)</u>	(4)



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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 42 William H. Seward Elementary

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
227.00	226.00	224.00	Enrollment in ADM (PS-5)	208.00	195.00	182.00

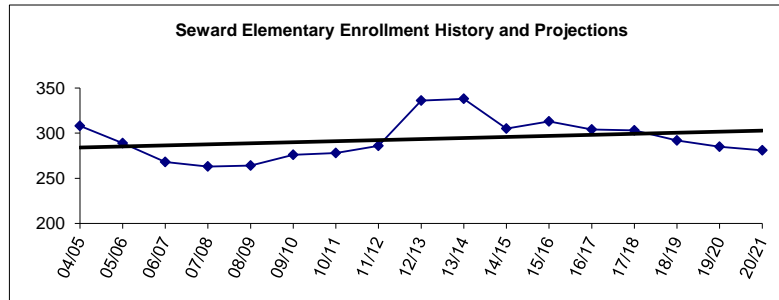
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.90	14.80	11.73	Teacher (Includes Quest)	14.33	13.78	11.28
0.66	2.00	1.00	Specialist*	0.60	1.20	-
4.00	4.00	4.00	Special Ed Teacher**	4.00	4.00	3.00
<u>17.56</u>	<u>21.80</u>	<u>17.73</u>	Certificated Subtotal	<u>19.93</u>	<u>19.98</u>	<u>15.28</u>
2.64	2.59	2.76	Special Ed Aide	2.76	2.76	2.76
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.80	Nurse***	0.80	0.80	0.80
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.90</u>	<u>6.85</u>	<u>6.94</u>	Non-Certificated Subtotal	<u>6.94</u>	<u>6.94</u>	<u>6.94</u>
<u>24.46</u>	<u>28.65</u>	<u>24.67</u>	Total	<u>26.87</u>	<u>26.92</u>	<u>22.22</u>

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

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

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



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ -	\$ -	\$ 937	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
85,412	70,398	69,931	3200 Non-Certificated Salaries	66,326	67,778	70,596	2,818	4
90,315	77,923	109,483	3500 Employee Benefits	82,418	62,663	95,217	32,554	52
<u>175,727</u>	<u>148,321</u>	<u>180,351</u>	Subtotal - Personnel Services	<u>148,744</u>	<u>130,441</u>	<u>165,813</u>	<u>35,372</u>	
162,134	203,796	146,805	4100 Professional and Technical Services	125,000	125,000	125,000	-	-
27,133	20,363	39,920	4200 Staff Travel	41,325	41,325	46,925	5,600	14
-	16	10	4300 Utility Services	200	200	200	-	-
16,877	17,196	5,447	4400 Other Purchased Services	18,800	6,800	1,200	(5,600)	(82)
17,567	15,468	22,048	4500 Supplies, Materials, and Media	15,900	27,900	22,032	(5,868)	(21)
-	-	300	4800 Tuition and Stipends	-	-	-	-	-
29,761	25,490	45,329	4900 Other Expenses	1,540	28,900	28,900	-	-
<u>253,472</u>	<u>282,329</u>	<u>259,859</u>	Subtotal - Other	<u>202,765</u>	<u>230,125</u>	<u>224,257</u>	<u>(5,868)</u>	(3)
-	-	395	5100 Equipment	-	-	-	-	-
<u>\$ 429,199</u>	<u>\$ 430,650</u>	<u>\$ 440,605</u>	Location Totals	<u>\$ 351,509</u>	<u>\$ 360,566</u>	<u>\$ 390,070</u>	<u>\$ 29,504</u>	8

Function: Operate within parameters of Alaska Statute to: 1. Approve Budget; 2. Hire Superintendent; 3. Create and update board policy.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Non-Certificated Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 187,262	\$ 187,294	\$ 183,857	3100 Certificated Salaries	\$ 185,562	\$ 208,500	\$ 212,400	\$ 3,900	2
51,440	36,784	36,630	3200 Non-Certificated Salaries	34,726	36,178	38,996	2,818	8
77,103	72,654	75,919	3500 Employee Benefits	72,634	83,100	84,641	1,541	2
<u>315,805</u>	<u>296,732</u>	<u>296,406</u>	Subtotal - Personnel Services	<u>292,922</u>	<u>327,778</u>	<u>336,037</u>	<u>8,259</u>	3
923	4,395	1,904	4100 Professional and Technical Services	-	-	-	-	-
21,085	16,650	22,550	4200 Staff Travel	29,350	29,350	29,350	-	-
13,026	12,049	12,341	4300 Utility Services	15,750	15,750	15,750	-	-
1,824	3,334	137	4400 Other Purchased Services	6,050	6,050	6,135	85	1
15,394	13,634	11,616	4500 Supplies, Materials, and Media	13,800	13,800	7,932	(5,868)	(43)
5,490	750	2,625	4900 Other Expenses	4,000	4,000	4,000	-	-
<u>57,742</u>	<u>50,812</u>	<u>51,173</u>	Subtotal - Other	<u>68,950</u>	<u>68,950</u>	<u>63,167</u>	<u>(5,783)</u>	(8)
<u>13,300</u>	<u>-</u>	<u>2,073</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<u>\$ 386,847</u>	<u>\$ 347,544</u>	<u>\$ 349,652</u>	Location Totals	<u>\$ 361,872</u>	<u>\$ 396,728</u>	<u>\$ 399,204</u>	<u>\$ 2,476</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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 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 ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Non-Certificated Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Total	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 73 Assistant Superintendent Instruction

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 228,457	\$ 194,246	\$ 199,673	3100 Certificated Salaries	\$ 181,254	\$ 201,650	\$ 207,163	\$ 5,513	3
84,586	83,113	93,609	3200 Non-Certificated Salaries	76,498	79,811	86,213	6,402	8
96,554	100,791	102,960	3500 Employee Benefits	97,699	110,572	113,487	2,915	3
<u>409,597</u>	<u>378,150</u>	<u>396,242</u>	Subtotal - Personnel Services	<u>355,451</u>	<u>392,033</u>	<u>406,863</u>	<u>14,830</u>	4
65,000	53,718	48,667	4100 Professional and Technical Services	50,000	51,100	42,836	(8,264)	(16)
11,048	11,868	9,527	4200 Staff Travel	19,250	19,250	10,250	(9,000)	(47)
3,708	4,998	5,141	4300 Utility Services	2,750	2,750	2,750	-	-
23,321	23,701	22,093	4400 Other Purchased Services	18,050	18,050	18,135	85	0
18,776	20,831	2,946	4500 Supplies, Materials, and Media	23,000	22,145	18,900	(3,245)	(15)
46,814	70,724	62,503	4900 Other Expenses	135,336	135,336	157,397	22,061	16
<u>168,667</u>	<u>185,840</u>	<u>150,877</u>	Subtotal - Other	<u>248,386</u>	<u>248,631</u>	<u>250,268</u>	<u>1,637</u>	1
4,326	-	659	5100 Equipment	-	649	-	(649)	-
<u>\$ 582,590</u>	<u>\$ 563,990</u>	<u>\$ 547,778</u>	Location Totals	<u>\$ 603,837</u>	<u>\$ 641,313</u>	<u>\$ 657,131</u>	<u>\$ 15,818</u>	2

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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/23/25

Location: 73 Assistant Superintendent Instruction

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
794,466	794,584	823,098	3200 Non-Certificated Salaries	744,834	853,081	815,477	(37,604)	(4)
392,632	404,271	415,758	3500 Employee Benefits	423,625	462,899	481,531	18,632	4
<u>1,187,098</u>	<u>1,198,855</u>	<u>1,238,856</u>	Subtotal - Personnel Services	<u>1,168,459</u>	<u>1,315,980</u>	<u>1,297,008</u>	<u>(18,972)</u>	(1)
91,039	105,435	153,341	4100 Professional and Technical Services	128,000	149,770	147,600	-	-
13,755	16,351	14,502	4200 Staff Travel	14,170	14,170	9,670	-	-
11,839	13,477	13,067	4300 Utility Services	14,000	14,000	13,416	-	-
3,968	3,032	17,890	4400 Other Purchased Services	10,050	10,050	10,135	-	-
11,102	10,344	6,560	4500 Supplies, Materials, and Media	9,433	9,433	9,433	-	-
6,499	5,905	7,176	4900 Other Expenses	5,500	5,500	5,500	-	-
(391,971)	(384,715)	(391,535)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>(253,769)</u>	<u>(230,171)</u>	<u>(178,999)</u>	Subtotal - Other	<u>(18,847)</u>	<u>2,923</u>	<u>(4,246)</u>	<u>-</u>	-
845	-	-	5100 Equipment	-	1,381	-	-	-
<u>\$ 934,174</u>	<u>\$ 968,684</u>	<u>\$ 1,059,857</u>	Location Totals	<u>\$ 1,149,612</u>	<u>\$ 1,320,284</u>	<u>\$ 1,292,762</u>	<u>\$ (18,972)</u>	(1)

Function: To provide excellent support to the classroom by supporting all departments and locations; budget development and reporting; annual financial audit and reporting; enrollment as it pertains to state funding; management of district finances.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	2.00	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	9.00	8.00
8.00	8.00	8.00	Total	8.00	9.00	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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
192,283	278,482	290,818	3200 Non-Certificated Salaries	201,619	251,560	234,533	(17,027)	(7)
104,928	125,928	121,272	3500 Employee Benefits	112,965	134,480	132,234	(2,246)	(2)
<u>297,211</u>	<u>404,410</u>	<u>412,090</u>	Subtotal - Personnel Services	<u>314,584</u>	<u>386,040</u>	<u>366,767</u>	<u>(19,273)</u>	(5)
23,104	2,469	3,523	4100 Professional and Technical Services	1,000	5,240	1,000	(4,240)	(81)
9,575	13,413	12,228	4200 Staff Travel	13,250	15,617	13,250	(2,367)	(15)
1,968	1,499	2,092	4300 Utility Services	595	595	577	(18)	(3)
10,006	12,566	10,004	4350 Energy	12,818	12,818	11,796	(1,022)	(8)
244,786	241,288	240,000	4400 Other Purchased Services	241,200	241,600	238,032	(3,568)	(1)
143,706	25,929	14,801	4500 Supplies, Materials, and Media	29,050	25,983	28,183	2,200	8
300	2,349	452	4900 Other Expenses	3,000	3,000	3,000	-	-
<u>433,445</u>	<u>299,513</u>	<u>283,100</u>	Subtotal - Other	<u>300,913</u>	<u>304,853</u>	<u>295,838</u>	<u>(9,015)</u>	(3)
111,295	91,440	1,299	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 841,951</u>	<u>\$ 795,363</u>	<u>\$ 696,489</u>	Location Totals	<u>\$ 615,497</u>	<u>\$ 690,893</u>	<u>\$ 662,605</u>	<u>\$ (28,288)</u>	(4)

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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
-	-	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.00	1.00	2.00	Support	2.00	2.00	1.00
0.03	0.09	0.09	Custodian	0.09	0.09	0.09
2.03	2.09	3.09	Non-Certificated Subtotal	3.09	3.09	2.09
2.03	2.09	3.09	Total	3.09	3.09	2.09

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

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

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

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

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 463,338	\$ 479,488	\$ 512,228	3200 Non-Certificated Salaries	\$ 478,441	\$ 519,907	\$ 485,481	\$ (34,426)	(7)
326,191	313,499	288,559	3500 Employee Benefits	354,534	338,297	366,094	27,797	8
<u>789,529</u>	<u>792,987</u>	<u>800,787</u>	Subtotal - Personnel Services	<u>832,975</u>	<u>858,204</u>	<u>851,575</u>	<u>(6,629)</u>	(1)
-	120	120	4100 Professional and Technical Services	-	-	-		
2,544	2,944	3,616	4200 Staff Travel	5,922	5,922	4,922	(1,000)	(17)
8,873	9,140	12,534	4300 Utility Services	9,844	9,844	10,830	986	10
109,570	95,187	105,524	4350 Energy	97,091	97,091	99,267	2,176	2
17,247	15,681	10,455	4400 Other Purchased Services	8,950	8,950	6,250	(2,700)	(30)
34,697	106,837	42,673	4500 Supplies, Materials, and Media	55,450	59,846	52,166	(7,680)	(13)
1,722	3,357	1,037	4900 Other Expenses	1,820	1,820	820	(1,000)	(55)
<u>(394,171)</u>	<u>(386,874)</u>	<u>(393,734)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>(219,518)</u>	<u>(153,608)</u>	<u>(217,775)</u>	Subtotal - Other	<u>(20,923)</u>	<u>(16,527)</u>	<u>(25,745)</u>	<u>(9,218)</u>	56
-	5,053	2,053	5100 Equipment	10,000	10,000	-	(10,000)	(100)
<u>\$ 570,011</u>	<u>\$ 644,432</u>	<u>\$ 585,065</u>	Location Totals	<u>\$ 822,052</u>	<u>\$ 851,677</u>	<u>\$ 825,830</u>	<u>\$ (25,847)</u>	(3)

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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
8.25	8.50	8.50	Support	8.50	8.50	7.50
-	-	-	Custodian	-	-	-
8.25	8.50	8.50	Non-Certificated Subtotal	8.50	8.50	7.50
<u>8.25</u>	<u>8.50</u>	<u>8.50</u>	Total	<u>8.50</u>	<u>8.50</u>	<u>7.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 203,557	\$ 264,846	\$ 316,378	3100 Certificated Salaries	\$ 289,928	\$ 298,311	\$ 184,541	\$ (113,770)	(38)
450,102	508,813	425,531	3200 Non-Certificated Salaries	601,370	617,804	649,630	31,826	5
271,331	322,677	322,345	3500 Employee Benefits	369,014	355,099	370,908	15,809	4
<u>924,990</u>	<u>1,096,336</u>	<u>1,064,254</u>	Subtotal - Personnel Services	<u>1,260,312</u>	<u>1,271,214</u>	<u>1,205,079</u>	<u>(66,135)</u>	(5)
189,492	196,106	289,674	4100 Professional and Technical Services	274,306	292,109	292,109	-	-
8,473	15,102	16,718	4200 Staff Travel	20,900	17,981	17,081	(900)	(5)
6,727	8,368	8,589	4300 Utility Services	7,100	7,100	6,600	(500)	(7)
17,127	12,387	12,123	4400 Other Purchased Services	41,388	30,252	24,302	(5,950)	(20)
29,900	49,938	40,396	4500 Supplies, Materials, and Media	76,633	72,093	41,295	(30,798)	(43)
15,082	55,958	24,263	4900 Other Expenses	44,500	44,500	44,500	-	-
<u>(197,223)</u>	<u>(193,572)</u>	<u>(197,004)</u>	4950 Indirect Costs	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	-
<u>69,578</u>	<u>144,287</u>	<u>194,759</u>	Subtotal - Other	<u>364,827</u>	<u>364,035</u>	<u>325,887</u>	<u>(38,148)</u>	(10)
-	3,679	2,211	5100 Equipment	-	792	-	(792)	(100)
<u>\$ 994,568</u>	<u>\$ 1,244,302</u>	<u>\$ 1,261,224</u>	Location Totals	<u>\$ 1,625,139</u>	<u>\$ 1,636,041</u>	<u>\$ 1,530,966</u>	<u>\$ (105,075)</u>	(6)

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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
1.00	2.00	1.00	Director	1.00	1.00	1.00
-	-	1.00	Coordinator	1.00	1.00	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	Certificated Subtotal	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>
-	-	-	Director	-	-	-
-	-	-	Nurse ***	-	-	-
<u>6.00</u>	<u>6.00</u>	<u>5.00</u>	Support	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>6.00</u>	<u>6.00</u>	<u>5.00</u>	Non-Certificated Subtotal	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>7.00</u>	<u>8.00</u>	<u>7.00</u>	Total	<u>7.00</u>	<u>7.00</u>	<u>6.00</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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-
1,211,860	1,287,443	1,371,755	3200 Non-Certificated Salaries	1,322,263	1,695,054	1,417,812	(277,242)	(16)
617,372	638,534	695,946	3500 Employee Benefits	744,006	803,826	895,923	92,097	11
<u>1,829,232</u>	<u>1,925,977</u>	<u>2,067,701</u>	Subtotal - Personnel Services	<u>2,069,769</u>	<u>2,502,380</u>	<u>2,317,235</u>	<u>(185,145)</u>	(7)
199	340	2,700	4100 Professional and Technical Services	4,000	4,000	4,000	-	-
28,378	21,347	30,832	4200 Staff Travel	45,000	45,000	37,100	(7,900)	(18)
193,032	194,823	206,163	4300 Utility Services	216,900	216,900	216,900	-	-
397,802	286,543	227,469	4400 Other Purchased Services	492,141	376,065	223,369	(152,696)	(41)
375,893	229,916	311,646	4500 Supplies, Materials, and Media	195,817	333,600	332,501	(1,099)	(0)
569	946	269	4900 Other Expenses	3,300	3,300	3,300	-	-
<u>(391,971)</u>	<u>(384,715)</u>	<u>(391,535)</u>	4950 Indirect Costs	-	-	-	-	-
<u>603,902</u>	<u>349,200</u>	<u>387,544</u>	Subtotal - Other	<u>957,158</u>	<u>978,865</u>	<u>817,170</u>	<u>(161,695)</u>	(17)
20,964	13,903	14,205	5100 Equipment	33,500	35,547	31,000	(4,547)	(13)
<u>\$ 2,454,098</u>	<u>\$ 2,289,080</u>	<u>\$ 2,469,450</u>	Location Totals	<u>\$ 3,060,427</u>	<u>\$ 3,516,792</u>	<u>\$ 3,165,405</u>	<u>\$ (351,387)</u>	(10)

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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
12.00	13.00	13.00	Support	13.00	14.00	15.00
13.00	14.00	14.00	Non-Certificated Subtotal	14.00	15.00	16.00
13.00	14.00	14.00	Total	14.00	15.00	16.00

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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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ -	\$ -	\$ -	4100 Professional and Technical Services	\$ -	\$ -	\$ -	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
13,920	30,874	19,766	4500 Supplies, Materials, and Media	-	22,454	-	(22,454)	-
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>13,920</u>	<u>30,874</u>	<u>19,766</u>	Subtotal - Other	<u>-</u>	<u>22,454</u>	<u>-</u>	<u>(22,454)</u>	<u>-</u>
<u>488,291</u>	<u>951,805</u>	<u>731,155</u>	5100 Equipment	<u>1,095,615</u>	<u>1,095,615</u>	<u>1,095,615</u>	<u>-</u>	<u>-</u>
<u>\$ 502,211</u>	<u>\$ 982,679</u>	<u>\$ 750,921</u>	Location Totals	<u>\$ 1,095,615</u>	<u>\$ 1,118,069</u>	<u>\$ 1,095,615</u>	<u>\$ (22,454)</u>	<u>(2)</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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 1,268,752	\$ 1,586,466	\$ 1,645,435	3100 Certificated Salaries	\$ 2,189,585	\$ 1,923,396	\$ 2,364,975	\$ 441,579	23
270,100	290,871	592,724	3200 Non-Certificated Salaries	261,487	222,462	247,413	24,951	11
600,671	710,993	953,642	3500 Employee Benefits	1,073,609	788,081	1,251,372	463,291	59
<u>2,139,523</u>	<u>2,588,330</u>	<u>3,191,801</u>	Subtotal - Personnel Services	<u>3,524,681</u>	<u>2,933,939</u>	<u>3,863,760</u>	<u>929,821</u>	32
845,154	938,542	1,000,715	4100 Professional and Technical Services	651,690	1,227,636	651,690	(575,946)	(47)
71,634	141,191	87,680	4200 Staff Travel	134,555	133,785	156,035	22,250	17
1,161	2,617	1,460	4250 Student Travel	4,050	3,464	3,620	156	5
6,717	8,939	7,684	4300 Utility Services	5,000	5,000	5,000	-	-
28,545	1,939	557	4400 Other Purchased Services	6,575	6,610	6,425	(185)	(3)
220,092	230,916	208,126	4500 Supplies, Materials, and Media	370,185	346,917	250,056	(96,861)	(28)
19,949	16,062	14,097	4900 Other Expenses	51,440	43,940	51,440	7,500	17
<u>1,193,252</u>	<u>1,340,206</u>	<u>1,320,319</u>	Subtotal - Other	<u>1,223,495</u>	<u>1,767,352</u>	<u>1,124,266</u>	<u>(643,086)</u>	(36)
<u>15,110</u>	<u>10,818</u>	<u>6,224</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	#DIV/0!
<u>\$ 3,347,885</u>	<u>\$ 3,939,354</u>	<u>\$ 4,518,344</u>	Location Total	<u>\$ 4,748,176</u>	<u>\$ 4,701,291</u>	<u>\$ 4,989,526</u>	<u>\$ 288,235</u>	6

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.15	3.15	2.15	Coordinator	2.15	2.15	2.15
-	-	2.00	Teacher (Includes Quest)	2.00	2.00	2.00
7.19	6.48	10.85	Specialist*	13.85	4.86	4.88
9.38	9.45	6.87	Special Ed Teacher**	5.87	15.47	16.45
<u>19.72</u>	<u>20.08</u>	<u>22.87</u>	Certificated Subtotal	<u>24.87</u>	<u>25.48</u>	<u>26.48</u>
3.25	2.80	3.28	Special Ed Aide	3.37	3.18	2.74
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>6.25</u>	<u>5.80</u>	<u>6.28</u>	Non-Certificated Subtotal	<u>6.37</u>	<u>6.18</u>	<u>5.74</u>
<u><u>25.97</u></u>	<u><u>25.88</u></u>	<u><u>29.15</u></u>	Total	<u><u>31.24</u></u>	<u><u>31.66</u></u>	<u><u>32.22</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
2025 - 2026 Budget

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 42,365	\$ 21,672	\$ 53,518	3100 Certificated Salaries	\$ (318,031)	\$ 601,418	\$ 149,994	(451,424)	(75)
16,452	261,573	270,860	3200 Non-Certificated Salaries	(304,326)	313,197	64,074	(249,123)	(80)
11,158,494	6,350,874	6,881,878	3500 Employee Benefits	3,535,887	7,390,538	2,793,044	(4,597,494)	(62)
1,570,859	1,713,231	1,961,945	3631 Worker Compensation	1,961,945	2,320,906	2,320,906	-	-
<u>12,788,170</u>	<u>8,347,350</u>	<u>9,168,201</u>	Subtotal - Personnel Services	<u>4,875,475</u>	<u>10,626,059</u>	<u>5,328,018</u>	<u>(5,298,041)</u>	(50)
-	189	342	4200 Staff Travel	-	-	-	-	-
-	191	98	4250 Student Travel	-	-	-	-	100
-	-	-	4300 Utility Services	-	-	-	-	-
73,390	71,730	77,405	4350 In Kind Utilities	81,600	81,600	81,600	-	-
6,265,520	7,370,400	7,548,569	4400 Other Purchased Services	8,696,328	7,826,298	10,737,538	2,911,240	37
1,560,419	2,111,369	2,539,963	4450 Insurance and Bond Premiums	1,488,736	3,004,680	-	(3,004,680)	(100)
-	1	204	4500 Supplies, Materials, and Media	-	168,082	-	(168,082)	-
<u>(163,782)</u>	<u>19,476</u>	<u>(9,273)</u>	4900 Other Expenses	<u>-</u>	<u>18,000</u>	<u>7,500</u>	<u>(10,500)</u>	(58)
<u>7,735,547</u>	<u>9,573,356</u>	<u>10,157,308</u>	Subtotal - Other	<u>10,266,664</u>	<u>11,098,660</u>	<u>10,826,638</u>	<u>(272,022)</u>	(2)
-	781,187	353,230	5100 Equipment	-	567,981	-	(567,981)	-
<u>695,000</u>	<u>730,000</u>	<u>695,000</u>	5500 Transfer to Other Fund	<u>-</u>	<u>145,000</u>	<u>550,000</u>	<u>405,000</u>	279
<u>\$ 21,218,717</u>	<u>\$ 19,431,893</u>	<u>\$ 20,373,739</u>	Totals	<u>\$ 15,142,139</u>	<u>\$ 22,437,700</u>	<u>\$ 16,704,656</u>	<u>\$ (6,138,044)</u>	(27)

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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 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	3.00
-	-	-	Custodian	-	-	-
<hr/>				-		
4.00	4.00	4.00	Non-Certificated Subtotal	4.00	4.00	3.00
<hr/>				-		
4.00	4.00	4.00	Total	4.00	4.00	3.00
<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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 29,390	\$ 11,015	\$ 7,957	3100 Certificated Salaries	\$ 25,000	\$ 25,000	\$ 25,000	-	-
1,381	3,120	6,167	3200 Non-Certificated Salaries	10,000	10,000	10,000	-	-
4,198	1,686	1,328	3500 Employee Benefits	2,678	2,678	2,678	-	-
<u>34,969</u>	<u>15,821</u>	<u>15,452</u>	Subtotal - Personnel Services	<u>37,678</u>	<u>37,678</u>	<u>37,678</u>	-	-
123	1,609	2,531	4100 Professional and Technical Services	-	12,000	12,000	-	-
2,676	4,296	2,788	4200 Staff Travel	-	12,000	12,000	-	-
3,234	-	4	4300 Utility Services	-	-	-	-	-
462	92	96	4400 Other Purchased Services	-	100	100	-	-
361,184	300,279	568,872	4500 Supplies, Materials, and Media	-	702,632	332,950	(369,682)	(53)
3,508	-	89	4900 Other Expenses	-	-	-	-	-
<u>371,187</u>	<u>306,276</u>	<u>574,380</u>	Subtotal - Other	<u>-</u>	<u>726,732</u>	<u>357,050</u>	<u>(369,682)</u>	<u>(51)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 406,156</u>	<u>\$ 322,097</u>	<u>\$ 589,832</u>	Location Totals	<u>\$ 37,678</u>	<u>\$ 764,410</u>	<u>\$ 394,728</u>	<u>\$ (369,682)</u>	<u>(48)</u>

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
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
-	-	-	Director	-	-	-
-	-	-	Coordinator	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
-	-	-	Total	-	-	-

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 365,186	\$ 1,251,396	\$ 564,890	3100 Certificated Salaries	\$ 952,220	\$ 1,391,930	\$ 1,054,615	(337,315)	(24)
59,495	36,828	55,548	3200 Non-Certificated Salaries	63,565	71,865	74,346	2,481	3
158,701	437,926	221,869	3500 Employee Benefits	507,726	567,893	484,394	(83,499)	(15)
<u>583,382</u>	<u>1,726,150</u>	<u>842,307</u>	Subtotal - Personnel Services	<u>1,523,511</u>	<u>2,031,688</u>	<u>1,613,355</u>	<u>(418,333)</u>	(21)
1,060	173,566	294,618	4100 Professional and Technical Services	240,000	241,385	-	(241,385)	-
9,612	35,626	40,655	4200 Staff Travel	79,614	129,095	43,517	(85,578)	(66)
0	260	2,204	4250 Student Travel	2,500	2,500	2,500	-	-
4,057	4,045	7,829	4300 Utility Services	9,500	9,500	8,594	(906)	(10)
685	1,456	202	4400 Other Purchased Services	31,200	29,500	6,100	(23,400)	(79)
42,546	157,424	119,637	4500 Supplies, Materials, and Media	147,456	141,842	200,333	58,491	41
3,755	2,441	1,120	4900 Other Expenses	7,000	7,000	7,000	-	-
<u>61,975</u>	<u>376,762</u>	<u>470,867</u>	Subtotal - Other	<u>517,270</u>	<u>560,822</u>	<u>268,044</u>	<u>(292,778)</u>	(52)
1,945	6,207	2,280	5100 Equipment	-	5,433	-	(5,433)	-
<u>\$ 647,302</u>	<u>\$ 2,109,119</u>	<u>\$ 1,315,454</u>	Location Totals	<u>\$ 2,040,781</u>	<u>\$ 2,597,943</u>	<u>\$ 1,881,399</u>	<u>\$ (716,544)</u>	(28)

Function: The Innovation & Strategic Planning Department advances the district's five-year strategic plan, with a focus on facilitating, developing and implementing Personalized Learning throughout the school district in order to prepare students for Career, College, and Life, by providing rigorous, relevant and responsive learning environments. Additionally, it develops, implements and manages programs such as the distance learning and homeschool programs, Tech Prep, Work Force Development, and Career and

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
1.00	2.15	1.00	Director	1.00	1.00	1.00
0.15	-	1.55	Coordinator	1.55	2.40	2.40
1.50	10.50	1.00	Teacher (Includes Quest)	10.50	9.50	4.25
0.80	0.50	1.00	Specialist*	-	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
<u>3.45</u>	<u>13.15</u>	<u>4.55</u>	Certificated Subtotal	<u>13.05</u>	<u>13.90</u>	<u>8.65</u>
-	-	-	Nurse ***	-	-	-
-	-	1.20	Aide	1.20	-	-
1.20	1.20	-	Support	-	1.00	1.00
-	0.13	-	Custodian	-	-	-
<u>1.20</u>	<u>1.33</u>	<u>1.20</u>	Non-Certificated Subtotal	<u>1.20</u>	<u>1.00</u>	<u>1.00</u>
<u>4.65</u>	<u>14.48</u>	<u>5.75</u>	Total	<u>14.25</u>	<u>14.90</u>	<u>9.65</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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 414,173	\$ 448,296	\$ 441,190	3100 Certificated Salaries	\$ 408,232	\$ 316,124	\$ 330,277	14,153	4
46,753	80,091	29,227	3200 Non-Certificated Salaries	28,579	37,851	37,856	5	0
146,048	171,525	172,191	3500 Employee Benefits	158,870	146,168	148,394	2,226	2
<u>606,974</u>	<u>699,912</u>	<u>642,608</u>	Subtotal - Personnel Services	<u>595,681</u>	<u>500,143</u>	<u>516,527</u>	<u>16,384</u>	3
2,570	2,422	550	4100 Professional and Technical Services	3,000	3,000	3,000	-	-
7,165	15,652	15,355	4200 Staff Travel	18,800	18,800	18,800	-	-
884	326	-	4250 Student Travel	-	-	-	-	-
6,319	5,727	5,987	4300 Utility Services	385	385	385	-	-
4,219	219	-	4350 Energy	223	223	-	(223)	-
69	294	88	4400 Other Purchased Services	570	570	470	(100)	(18)
67,365	43,854	44,206	4500 Supplies, Materials, and Media	60,805	58,705	53,842	(4,863)	(8)
600	5,258	2,619	4900 Other Expenses	6,700	6,700	6,700	-	-
<u>89,191</u>	<u>73,752</u>	<u>68,805</u>	Subtotal - Other	<u>90,483</u>	<u>88,383</u>	<u>83,197</u>	<u>(5,186)</u>	(6)
<u>1,258</u>	<u>855</u>	<u>1,127</u>	5100 Equipment	<u>-</u>	<u>2,100</u>	<u>-</u>	<u>(2,100)</u>	(100)
<u>\$ 697,423</u>	<u>\$ 774,519</u>	<u>\$ 712,540</u>	Location Totals	<u>\$ 686,164</u>	<u>\$ 590,626</u>	<u>\$ 599,724</u>	<u>\$ 9,098</u>	2

Function: Effectively and efficiently manages federal education dollars that provide supports to targeted students, staff, schools and parents aligned with KPBSD goals and in compliance with KPBSD policies, federal regulation and state statutes.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
2.00	2.15	1.00	Director	1.00	1.00	1.00
-	-	1.15	Coordinator	1.15	0.30	0.30
2.10	1.10	1.10	Teacher (Includes Quest)	1.10	1.30	1.30
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.10</u>	<u>3.25</u>	<u>3.25</u>	Certificated Subtotal	<u>3.25</u>	<u>2.60</u>	<u>2.60</u>
-	-	-	Aide	-	-	-
0.70	0.50	0.50	Support	0.50	0.50	0.50
<u>0.06</u>	<u>-</u>	<u>-</u>	Custodian	<u>-</u>	<u>-</u>	<u>-</u>
<u>0.76</u>	<u>0.50</u>	<u>0.50</u>	Non-Certificated Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>4.86</u>	<u>3.75</u>	<u>3.75</u>	Total	<u>3.75</u>	<u>3.10</u>	<u>3.10</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
191,672	281,984	337,478	3200 Non-Certificated Salaries	348,317	283,656	479,013	195,357	69
127,024	163,739	185,185	3500 Employee Benefits	248,441	190,362	390,546	200,184	105
<u>318,696</u>	<u>445,723</u>	<u>522,663</u>	Subtotal - Personnel Services	<u>596,758</u>	<u>474,018</u>	<u>869,559</u>	<u>395,541</u>	83
-	-	1,485	4100 Professional and Technical Services	-	63,000	-	(63,000)	-
8,325	22,347	19,466	4200 Staff Travel	46,100	46,100	46,100	-	-
106	413	271	4300 Utility Services	650	650	650	-	-
1,581	5,717	298	4400 Other Purchased Services	2,150	2,150	2,100	(50)	(2)
15,567	18,512	28,660	4500 Supplies, Materials, and Media	29,000	26,000	26,000	-	-
895	4,671	166	4900 Other Expenses	6,500	6,500	6,500	-	-
<u>26,474</u>	<u>51,660</u>	<u>50,346</u>	Subtotal - Other	<u>84,400</u>	<u>144,400</u>	<u>81,350</u>	<u>(63,050)</u>	(44)
<u>14,209</u>	<u>3,432</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>	-
<u>\$ 359,379</u>	<u>\$ 500,815</u>	<u>\$ 573,009</u>	Function Totals	<u>\$ 681,158</u>	<u>\$ 621,418</u>	<u>\$ 950,909</u>	<u>\$ 329,491</u>	53

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
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
-	-		Specialist*	-	-	-
-	-		Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
5.73	7.08	5.82	Nurse***	4.82	7.29	7.41
1.00	1.00	1.00	Support	1.00	1.00	1.00
6.73	8.08	6.82	Non-Certificated Subtotal	5.82	8.29	8.41
6.73	8.08	6.82	Total	5.82	8.29	8.41

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ 169,698	\$ -	\$ -	3200 Non-Certificated Salaries	\$ -	\$ -	\$ -	-	-
68,868	-	-	3500 Employee Benefits	-	-	-	-	-
<u>238,566</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
78	-	-	4100 Professional and Technical Services	-	-	-	-	-
452	-	-	4200 Staff Travel	-	-	-	-	-
3,696	-	-	4300 Utility Services	-	-	-	-	-
5,964	-	-	4400 Other Purchased Services	-	-	-	-	-
11,101	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
3,625	-	-	4900 Other Expenses	-	-	-	-	-
<u>24,916</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 263,482</u>	<u>\$ -</u>	<u>\$ -</u>	Function Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Function: Is the spokesperson for the district, responsible for media relations, digital platform stories, district social media, internal and external communications in times of crisis communication, and communicating data, school, and district stories through written, print, visual, and multi-media platforms. This position works with directly with the Superintendent, Senior Management and Leadership Team to analyze, recommend, and implement communication goals related to the strategic plan and issues in the district, including production of the KPBSD Annual Report. The Board of Education Recognition Committee and Information Committee are connected with this function, and this position oversees school social media, the KPBSD Key Communicators, and works with elected officials to communicate and advocate for budget and education related legislative bills.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

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

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	-	Director	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
1.00	1.00	-	Non-Certificated Subtotal	-	-	-
1.00	1.00	-	Total	-	-	-

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ 3,386,236	\$ 3,386,236	#DIV/0!
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	-	-	1,750,973	1,750,973	#DIV/0!
-	-	-	Subtotal - Personnel Services	-	-	5,137,209	5,137,209	#DIV/0!
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,137,209</u>	<u>\$ 5,137,209</u>	#DIV/0!
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,137,209</u>	<u>\$ 5,137,209</u>	#DIV/0!

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 04/23/25

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	2024-25 Budget	Current 2024-25 Budget	2025-26 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
5.00	3.40	2.65	Teacher (Includes Quest)	5.00	2.00	2.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>5.00</u>	<u>3.40</u>	<u>2.65</u>	Certificated Subtotal	<u>5.00</u>	<u>2.00</u>	<u>2.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>5.00</u>	<u>3.40</u>	<u>2.65</u>	Total	<u>5.00</u>	<u>2.00</u>	<u>2.00</u>

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

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

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

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SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget

Fund: 255 Food Service

Date: 4/15/24

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 21,734	\$ 776,918	\$ 760,007	0020 Type A Lunch-Pupils	\$ 700,000	\$ 700,000	\$ 700,000	\$ -	-
-	-	-	0040 Other Local Revenue	-	-	-	-	-
4,774,485	2,508,941	2,332,908	0150 Intergovernmental Federal	2,704,950	2,704,950	2,704,950	-	-
199,887	188,914	291,411	0162 USDA	150,000	150,000	150,000	\$ -	-
<u>4,996,106</u>	<u>3,474,773</u>	<u>3,384,326</u>	Total Revenue	<u>3,554,950</u>	<u>3,554,950</u>	<u>3,554,950</u>	-	-
<u>Other Financing Sources</u>								
-	-	-	0250 Transfer From Other Funds	-	-	-	-	-
<u>4,996,106</u>	<u>3,474,773</u>	<u>3,384,326</u>	Total Revenue & Other Financing Sources	<u>3,554,950</u>	<u>3,554,950</u>	<u>3,554,950</u>	-	-
<u>Expenditure</u>								
1,353,164	1,532,861	1,365,590	3200 Non-Certificated Salaries	1,540,385	1,540,385	1,552,837	12,452	1
989,920	1,062,639	947,798	3500 Employee Benefits	1,106,334	1,106,334	1,177,608	71,274	6
<u>2,343,084</u>	<u>2,595,500</u>	<u>2,313,388</u>	Subtotal - Personnel Services	<u>2,646,719</u>	<u>2,646,719</u>	<u>2,730,445</u>	<u>83,726</u>	<u>3</u>
459	825	180	4100 Professional and Technical Services	-	-	-	-	-
2,016	8,958	5,563	4200 Staff Travel	6,500	6,500	6,500	-	-
1,187	2,033	2,201	4300 Utility Services	2,100	2,100	2,100	-	-
31,717	35,535	45,535	4400 Other Purchased Services	20,700	20,700	20,700	-	-
1,334,551	1,716,564	1,624,751	4500 Supplies, Materials, and Media	1,210,900	1,210,900	1,238,000	27,100	2
3,541	2,038	1,491	4900 Other Expenses	4,400	4,400	4,400	-	-
<u>1,373,471</u>	<u>1,765,953</u>	<u>1,679,721</u>	Subtotal - Other	<u>1,244,600</u>	<u>1,244,600</u>	<u>1,271,700</u>	<u>27,100</u>	<u>2</u>
32,389	9,610	8,709	5100 Equipment	-	-	-	-	-
<u>3,748,944</u>	<u>4,371,063</u>	<u>4,001,818</u>	Fund Total	<u>3,891,319</u>	<u>3,891,319</u>	<u>4,002,145</u>	<u>110,826</u>	<u>3</u>
1,247,162	(896,290)	(617,492)	Excess (Deficiency) of Revenues over Expenditures	(336,369)	(336,369)	(447,195)	(110,826)	-
<u>1,142,650</u>	<u>2,389,812</u>	<u>1,493,522</u>	Fund Balance, Beginning of Year	<u>876,030</u>	<u>876,030</u>	<u>529,661</u>	<u>(346,369)</u>	<u>(40)</u>
<u>\$ 2,389,812</u>	<u>\$ 1,493,522</u>	<u>\$ 876,030</u>	Fund Balance, End of Year	<u>\$ 539,661</u>	<u>\$ 539,661</u>	<u>\$ 82,466</u>	<u>\$ (457,195)</u>	<u>(85)</u>

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2025 - 2026 Budget

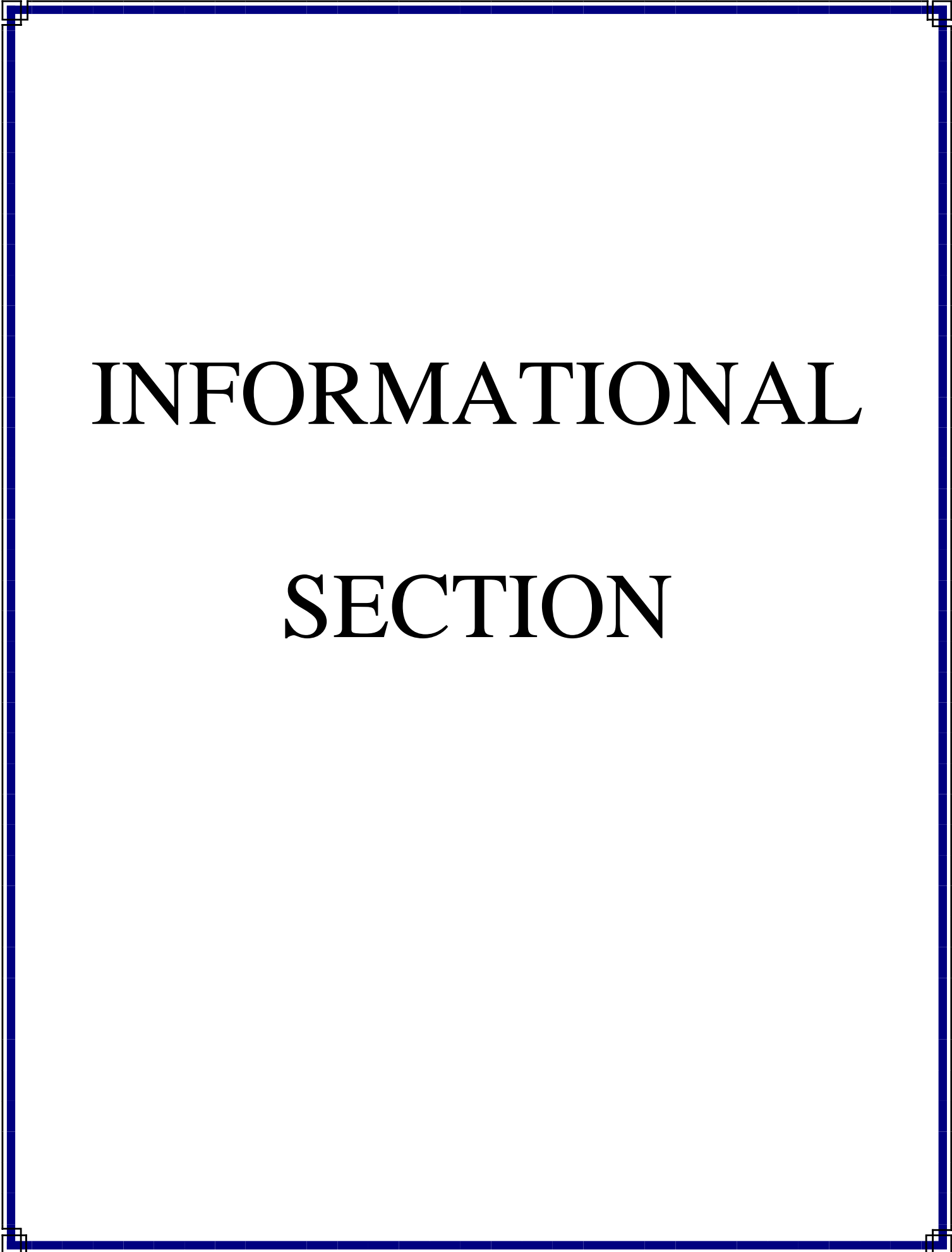
Fund: 205 Student Transportation

Date: 04/15/24

2021-22 Actual	2022-23 Actual	2023-24 Actual	Account Description	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 7,206,772	\$ 7,385,941	\$ 7,276,935	0050 Intergovernmental - State	7,949,950	7,949,950	7,130,583	\$ (819,367)	(10)
7,206,772	7,385,941	7,276,935	Total Revenue	7,949,950	7,949,950	7,130,583	(819,367)	(10)
<u>Other Financing Sources</u>								
550,000	550,000	550,000	0250 Transfer From Other Funds	-	-	550,000	550,000	-
550,000	550,000	550,000	Total Other Financing Sources	-	-	550,000	550,000	-
7,756,772	7,935,941	7,826,935	Total Revenue & Other Financing Sources	7,949,950	7,949,950	7,680,583	\$ (269,367)	(3)
<u>Expenditure</u>								
98,095	108,100	110,888	3200 Non-Certificated Salaries	111,852	111,852	114,925	3,073	3
78,449	82,519	85,058	3500 Employee Benefits	83,718	83,718	92,261	8,543	10
176,544	190,619	195,946	Subtotal - Personnel Services	195,570	195,570	207,186	11,616	6
604	354	-	4100 Professional and Technical Services	-	-	-	-	-
3,147	3,797	1,395	4200 Staff Travel	3,250	3,250	3,250	-	-
6,456	5,614	8,948	4300 Utility Services	1,500	1,500	1,500	-	-
8,083,034	7,472,765	8,151,086	4400 Other Purchased Services	7,741,030	7,741,030	7,460,647	(280,383)	-
7,250	1,120	222	4500 Supplies, Materials, and Media	8,500	8,500	8,000	(500)	(6)
-	-	-	4900 Other Expenses	100	100	-	(100)	(100)
8,100,491	7,483,650	8,161,651	Subtotal - Other	7,754,380	7,754,380	7,473,397	(280,983)	-
-	-	-	5100 Equipment	-	-	-	-	-
8,277,035	7,674,269	8,357,597	Fund Total	7,949,950	7,949,950	7,680,583	(269,367)	-
(520,263)	261,672	(530,662)	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
823,960	303,697	565,369	Fund Balance, Beginning of Year	34,707	34,707	34,707	-	-
\$ 303,697	\$ 565,369	\$ 34,707	Fund Balance, End of Year	\$ 34,707	\$ 34,707	\$ 34,707	\$ -	-

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

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INFORMATIONAL SECTION

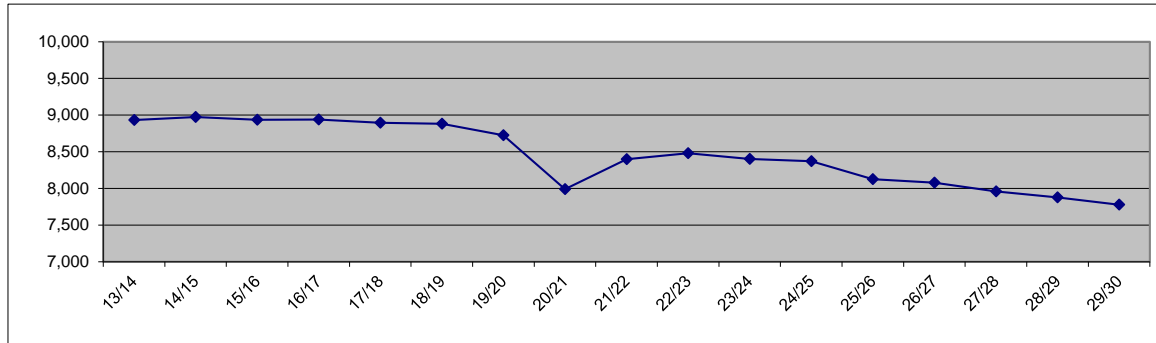
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2025-2026 Budget
Enrollment History and Projections**

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

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

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	0.00%
14/15	197	697	691	670	664	644	676	690	653	679	636	684	667	726	8,974	0.47%
15/16	225	661	696	686	685	672	654	671	675	665	667	622	677	679	8,935	-0.43%
16/17	245	663	675	702	676	685	681	661	675	679	654	658	607	678	8,939	0.04%
17/18	248	686	655	670	684	692	694	692	647	659	660	656	646	606	8,895	-0.49%
18/19	236	637	686	645	693	702	675	699	673	643	642	665	653	633	8,882	-0.15%
19/20	243	632	616	672	640	675	712	668	680	667	631	624	654	611	8,725	-1.77%
20/21	189	583	554	548	595	571	612	665	594	644	656	589	579	611	7,990	-8.42%
21/22	132	631	624	608	610	656	630	664	704	637	659	677	590	576	8,398	5.11%
22/23	147	572	663	637	612	616	666	656	664	710	665	663	643	567	8,481	0.99%
23/24	124	581	583	661	623	598	609	665	651	661	706	647	648	644	8,401	-0.94%
24/25	107	561	597	622	671	629	622	619	665	666	646	682	635	649	8,371	-0.36%
25/26	0	547	560	592	622	673	628	626	620	660	644	645	676	632	8,125	-2.94%
26/27	0	561	537	571	587	619	664	626	636	620	652	647	657	703	8,080	-0.55%
27/28	0	556	557	550	567	584	614	650	637	636	610	655	659	684	7,959	-1.50%
28/29	0	553	553	569	541	564	579	634	661	637	622	613	667	686	7,879	-1.01%
29/30	0	555	548	565	562	538	559	580	645	661	621	625	625	694	7,778	-1.28%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2025 -2026 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 *	162	30	-	192	\$ -	\$ -	\$ -	\$ -
31 Chapman	135	35	-	170	10,303	3,238	-	12,187
80 Connections **	451	153	468	1,072	-	-	-	-
32 Cooper Landing	10	5	-	15	896	462	-	1,223
68 Fireweed Academy Charter *	110	-	-	110	-	-	-	-
66 Homer Flex	-	-	30	30	-	-	3,664	3,298
06 Homer High	-	-	370	370	-	-	40,593	36,533
13 Homer Middle	-	181	-	181	-	16,746	-	15,072
35 Hope	9	2	5	16	807	208	611	1,463
56 Kachemak Selo	23	6	3	32	1,886	590	346	2,539
63 Kaleidoscope Charter*	210	-	-	210	-	-	-	-
48 K-Beach Elementary	368	-	-	368	28,086	-	-	25,277
67 Kenai Alternative	-	-	40	40	-	-	4,615	4,154
07 Kenai Central	-	-	520	520	-	-	57,049	51,344
11 Kenai Middle	130	270	-	400	9,922	24,980	-	31,412
15 Marathon ***	-	2	8	10	-	187	977	1,048
47 McNeil Canyon	150	-	-	150	11,448	-	-	10,303
37 Moose Pass	19	-	-	19	1,703	-	-	1,533
51 Mountain View	397	-	-	397	30,299	-	-	27,269
34 Nanwalek	34	13	15	62	3,146	1,438	1,960	5,889
10 Nikiski Middle/Sr High	37	70	163	270	2,567	6,476	17,883	24,234
52 Nikiski North Star	211	-	-	211	16,104	-	-	14,493
38 Nikolaevsk	12	4	4	20	984	359	462	1,624
02 Ninilchik	56	15	30	101	4,274	1,388	3,291	8,058
33 Paul Banks	169	-	-	169	12,898	-	-	11,608
40 Port Graham	16	5	9	30	1,480	553	1,176	2,889
49 Razdolna	37	8	24	69	3,317	832	2,663	6,130
46 Redoubt Elementary	287	-	-	287	21,904	-	-	19,713
16 River City Academy	-	22	57	79	-	2,035	6,253	7,460
08 Seward High	-	-	156	156	-	-	17,115	15,403
14 Seward Middle	36	74	-	110	2,748	6,846	-	8,635
12 Skyview Middle School	-	353	-	353	-	32,660	-	29,394
43 Soldotna Elementary	249	-	-	249	19,004	-	-	17,103
09 Soldotna High	-	-	654	654	-	-	71,750	64,575
64 Soldotna Montessori Charter *	164	-	-	164	-	-	-	-
44 Sterling Elementary	111	-	-	111	8,472	-	-	7,624
03 Susan B. English	16	3	6	25	1,480	332	784	2,337
01 Tebughna	9	8	3	20	833	885	392	1,899
45 Tustumena	136	-	-	136	10,380	-	-	9,342
53 Voznesenka	90	21	32	143	6,869	1,943	3,511	11,090
50 West Homer	222	-	-	222	16,943	-	-	15,249
42 William H. Seward Elementary	182	-	-	182	13,890	-	-	12,501
TOTAL	4,248	1,280	2,597	8,125	\$ 242,640	\$ 102,158	\$ 235,095	\$ 521,904

* 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

2025 - 2026 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.110	-
Chapman	25,348	2	1,920	27,268		0.110	2,699
Connections	-	-	-	-		-	450
Cooper Landing **	8,324	1	960	9,284		0.110	1,800
Fireweed Academy Charter *	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.110	1,800
Homer High	158,200	-	-	158,200	Intermediate	0.144	23,473
Homer Middle	65,556	-	-	65,556		0.132	7,788
Hope	13,500	-	-	13,500		0.110	1,800
Kachemak Selo **	5,468	-	-	5,468		0.110	1,800
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	4	3,840	50,775		0.110	5,027
Kenai Alternative	14,895	-	-	14,895		0.110	1,474
Kenai Central	189,007	1	960	189,967	Large	0.144	29,570
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.132	10,269
Marathon	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.110	3,243
Moose Pass **	8,989	-	-	8,989		0.110	1,800
Mountain View	50,000	3	2,880	52,880		0.110	5,235
Nanwalek	14,832	-	-	14,832		0.110	1,800
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.132	17,158
Nikiski North Star	50,000	-	-	50,000		0.110	4,950
Nikolaevsk	24,282	-	-	24,282		0.132	2,885
Ninilchik	55,277	-	-	55,277		0.144	7,164
Paul Banks	33,414	3	2,880	36,294		0.110	3,593
Port Graham	12,568	-	-	12,568		0.110	1,800
Razdolna ***	2,948	1	960	3,908		0.110	1,800
Redoubt	46,639	1	960	47,599		0.110	4,712
River City Academy **	-	-	-	-		0.144	1,800
Seward High	75,373	-	-	75,373	Small	0.144	11,749
Seward Middle	37,500	-	-	37,500		0.132	4,455
Skyview Middle School	117,101	-	-	117,101		0.144	15,177
Soldotna Elem	54,177	-	-	54,177		0.110	5,363
Soldotna High	154,637	4	3,840	158,477	Large	0.144	25,489
Soldotna Montessori Charter *	-	1	960	-		-	-
Sterling	33,844	2	1,920	35,764		0.110	3,541
Susan B English	59,208	-	-	59,208		0.144	7,673
Tebughna	25,976	-	-	25,976		0.110	2,571
Tustumena	46,679	-	-	46,679		0.110	4,622
Voznesenka **	5,200	3	2,880	8,080		0.110	1,800
West Homer	52,500	-	-	52,500		0.110	4,678
William H. Seward Elementary	52,199	-	-	52,199		0.110	5,168
	<u>1,781,711</u>	<u>31</u>	<u>29,760</u>	<u>1,810,511</u>			<u>\$ 238,173</u>

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

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

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2025 - 2026 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0062 per copy Budget
65	Aurora Borealis Charter *	192	-	-	-
31	Chapman	170	25,500	306,000	1,678
80	Connections***	1072	32,160	385,920	2,115
32	Cooper Landing	15	2,250	27,000	148
68	Fireweed Academy Charter *	110	-	-	-
66	Homer Flex **	30	4,500	54,000	296
06	Homer High	370	55,500	666,000	3,650
13	Homer Middle	181	27,150	325,800	1,786
35	Hope	16	2,400	28,800	158
56	Kachemak Selo	32	4,800	57,600	316
63	Kaleidoscope Charter*	210	-	-	-
48	K-Beach	368	55,200	662,400	3,631
67	Kenai Alternative **	40	6,000	72,000	394
07	Kenai Central	520	78,000	936,000	5,130
11	Kenai Middle	400	60,000	720,000	3,947
15	Marathon	10	1,500	18,000	99
47	McNeil Canyon	150	22,500	270,000	1,480
37	Moose Pass	19	2,850	34,200	187
51	Mountain View	397	59,550	714,600	3,917
34	Nanwalek	62	9,300	111,600	612
10	Nikiski Middle/Sr	270	40,500	486,000	2,664
52	Nikiski North Star	211	31,650	379,800	2,082
38	Nikolaevsk	20	3,000	36,000	197
02	Ninilchik	101	15,150	181,800	996
33	Paul Banks	169	25,350	304,200	1,668
40	Port Graham	30	4,500	54,000	296
49	Razdolna	69	10,350	124,200	680
46	Redoubt	287	43,050	516,600	2,831
16	River City Academy	79	11,850	142,200	779
08	Seward High	156	23,400	280,800	1,539
14	Seward Middle	110	16,500	198,000	1,085
12	Skyview Middle School	353	52,950	635,400	3,483
43	Soldotna Elem	249	37,350	448,200	2,457
09	Soldotna High	654	98,100	1,177,200	6,452
64	Soldotna Montessori Charter *	164	-	-	-
44	Sterling	111	16,650	199,800	1,095
03	Susan B English	25	3,750	45,000	247
01	Tebughna	20	3,000	36,000	197
45	Tustumena	136	20,400	244,800	1,342
53	Voznesenka	143	21,450	257,400	1,411
50	West Homer	222	33,300	399,600	2,191
42	William H. Seward Elementary	182	27,300	327,600	1,796
Total		<u>8,125</u>	<u>988,710</u>	<u>11,864,520</u>	<u>65,030</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.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024

	Major Funds			
	General	Equipment - Special Revenue	ESSER III - Special Revenue	Title I - Special Revenue
<u>ASSETS</u>				
Assets:				
Cash	\$ 11,935	\$ -	\$ -	\$ -
Equity in Central Treasury	19,185,130	2,568,182	-	-
Accounts Receivable	19,618	-	-	-
Prepaid Items	1,014,419	-	-	-
Due from Other Governments	-	-	3,140,180	2,248,115
Due from Special Revenue Funds	6,606,987	-	-	-
Inventories	878,448	-	-	-
Total Assets	<u>\$ 27,716,537</u>	<u>\$ 2,568,182</u>	<u>\$ 3,140,180</u>	<u>\$ 2,248,115</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	\$ 722,206	\$ -	\$ -	\$ 12,040
Accrued Liabilities	8,418,104	-	-	-
Due to General Fund	-	-	3,140,180	2,236,075
Total Liabilities	<u>9,140,310</u>	<u>-</u>	<u>3,140,180</u>	<u>2,248,115</u>
Fund Balances:				
Nonspendable:				
Inventories	878,448	-	-	-
Prepaid Items	1,014,419	-	-	-
Restricted for:				
Home School Carry-over	1,833,789	-	-	-
Facilities Maintenance	1,945,831	-	-	-
Student Activities	-	-	-	-
Student Transportation	-	-	-	-
Other Educational Purpose	-	-	-	-
Committed:				
Minimum Fund Balance Policy	4,434,649	-	-	-
Equipment Fund	-	2,568,182	-	-
Student Nutrition Services	-	-	-	-
Assigned to:				
School Incentive Purchases	830,604	-	-	-
Professional - Technical Services	100,933	-	-	-
Purchased Services	13,113	-	-	-
Supplies	292,603	-	-	-
Other Expenses	755,414	-	-	-
Equipment	4,077	-	-	-
Subsequent Year Operations	4,677,983	-	-	-
Unassigned (Deficit)	<u>1,794,374</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>18,576,237</u>	<u>2,568,182</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 27,716,547</u>	<u>\$ 2,568,182</u>	<u>\$ 3,140,180</u>	<u>\$ 2,248,115</u>

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

Concluded

	Non-Major Funds <u>Other</u>	Total Governmental <u>Funds</u>
<u>ASSETS</u>	<u>Governmental</u>	<u>Funds</u>
Assets:		
Cash	\$ -	\$ 11,935
Equity in Central Treasury	5,368,801	27,122,113
Accounts Receivable	25,847	45,465
Prepaid Items	-	1,014,419
Due from Other Governments	1,218,415	6,606,710
Due from Special Revenue Funds	-	6,606,987
Inventories	368,197	1,246,645
Total Assets	<u>\$ 6,981,260</u>	<u>\$ 42,654,274</u>
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Accounts Payable	\$ 225,756	\$ 960,002
Accrued Liabilities	-	8,418,104
Due to General Fund	1,230,732	6,606,987
Total Liabilities	<u>1,456,488</u>	<u>15,985,093</u>
Fund Balances:		
Nonspendable:		
Inventories	368,197	1,246,645
Prepaid Items	-	1,014,419
Restricted for:		
Home School Carry-over	-	1,833,789
Facilities Maintenance	-	1,945,831
Student Activities	3,940,370	3,940,370
Student Transportation	34,708	34,708
Other Educational Purpose	282,019	282,019
Committed:		
Minimum Fund Balance Policy	-	4,434,649
Equipment Fund	-	2,568,182
Student Nutrition Services	944,455	944,455
Assigned to:		
School Incentive Purchases	-	830,604
Professional - Technical Services	-	100,933
Purchased Services	-	13,113
Supplies	-	292,603
Other Expenses	-	755,414
Equipment	-	4,077
Subsequent Year Operations	-	4,677,983
Unassigned (Deficit)	<u>(44,976)</u>	<u>1,749,398</u>
Total Fund Balances	<u>5,524,773</u>	<u>26,669,192</u>
Total Liabilities and Fund Balances	<u>\$ 6,981,261</u>	<u>\$ 42,654,285</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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

FUNCTION CODES

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

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

FUNCTION CODES AND DESCRIPTIONS

4100 REGULAR INSTRUCTION

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

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4130 GIFTED/TALENTED INSTRUCTION

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

4140 ALTERNATIVE INSTRUCTION

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

4160 VOCATIONAL EDUCATION INSTRUCTION

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

4200 SPECIAL EDUCATION INSTRUCTION

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

4220 SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

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

4330 HEALTH SERVICES

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

4350 SUPPORT SERVICES - INSTRUCTION

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

4352 LIBRARY SERVICE

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

4354 INSERVICE

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

4400 SCHOOL ADMINISTRATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4450 **SCHOOL ADMINISTRATION SUPPORT**

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

45xx **DISTRICT ADMINISTRATION**

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

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

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

4600 **OPERATION AND MAINTENANCE OF PLANT**

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

4700 **PUPIL ACTIVITY**

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

4760 **PUPIL TRANSPORTATION**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4780 **COMMUNITY SERVICES**

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

4790 **FOOD SERVICES**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
3110	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.
ACFR	Annual Comprehensive Financial Report
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.
Annual Comprehensive 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.
Appropriation	The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.
ASBO	Association of School Business Officials International
Assessed Value	The value placed on property for tax purposes and used as a basis for division of the tax burden.
Audit	A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.
Balanced Budget	A budget in which planned funds available equal planned expenditures.
Basis Of Accounting	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
Benefits	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

Budget Document	The official written statement prepared by the School District's administrative staff to present a comprehensive financial plan to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
Budget Process	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
Capital Improvements	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
Capital Outlay	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
Career Development	These are expenses related to staff development opportunities, sometimes as part of negotiated agreements with employee groups.
Categorical Aid	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
Component Unit	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
Discretionary Material	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
Emolument	Stipends for certificated employees for services outside the instructional day.
Employee Benefits	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Exemption	Removal of property from the tax base.
Expenditure	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
Extra-Duty Compensation	Contract addenda for co-curricular activity coaches or club sponsors.
Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
Foundation Level	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
Function	A group of related activities aimed at accomplishing a major service for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
GFOA	Government Finance Officers Association

General 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.
Other Expenses	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.

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

Alaska Facts

Did you know that Alaska

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

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