

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2026
and Ending June 30, 2027

Mr. Clayton Holland, Superintendent of Schools

Prepared by the Finance Department

Czarina Voivedich
Director of Finance

Jimmy Love
Chief Accountant

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**Kenai Peninsula Borough School District
2026-2027 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 2025-2026.

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



Ryan S. Stechschulte

**Ryan S. Stechschulte
President**

James M. Rowan

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

FY27 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY27 Projection	FY26 10/22/25	Difference
Aurora Borealis Charter	0	24	24	24	23	22	23	20	20	15	0	0	0	0	195	194	1
Chapman	0	15	15	17	21	20	22	19	19	17	0	0	0	0	165	162	3
Connections	0	53	55	71	56	71	81	76	74	74	115	95	127	187	1135	1237	(102)
Cooper Landing	0	1	1	2	0	2	0	2	1	3	2	1	0	0	15	14	1
Fireweed Academy Charter	0	18	16	12	14	15	16	14	0	0	0	0	0	0	105	103	2
Homer Flex	0	0	0	0	0	0	0	0	0	0	5	5	12	8	30	34	(4)
Homer High	0	0	0	0	0	0	0	0	0	0	105	116	79	82	382	362	20
Homer Middle	0	0	0	0	0	0	0	0	74	85	0	0	0	0	159	169	(10)
Hope	0	2	2	1	3	0	2	2	1	0	2	2	1	2	20	20	0
Kachemak Selo	0	3	3	4	1	3	4	3	3	2	3	1	0	0	30	27	3
Kaleidoscope Charter	0	31	20	34	31	32	31	0	0	0	0	0	0	0	179	173	6
K-Beach	0	49	46	53	42	55	69	48	0	0	0	0	0	0	362	368	(6)
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	1	4	10	25	40	41	(1)
Kenai Central High	0	0	0	0	0	0	0	0	0	0	114	153	137	122	526	518	8
Kenai Middle	0	0	0	0	0	0	0	107	135	137	0	0	0	0	379	386	(7)
Marathon	0	0	0	0	0	0	0	0	1	1	1	1	2	4	10	7	3
McNeil Canyon	0	21	15	24	22	15	28	18	0	0	0	0	0	0	143	136	7
Moose Pass	0	0	3	1	4	3	2	3	0	0	0	0	0	0	16	13	3
Mountain View	0	58	57	63	65	64	83	0	0	0	0	0	0	0	390	402	(12)
Nanwalek	0	3	3	2	6	8	7	5	4	8	9	4	2	4	65	68	(3)
Nikiski Middle/Senior	0	0	0	0	0	0	0	35	33	24	28	38	50	40	248	239	9
Nikiski North Star	0	34	31	26	37	40	34		0	0	0	0	0	0	202	203	(1)
Ninilchik	0	6	6	6	5	5	7	6	7	5	9	8	7	11	88	91	(3)
Paul Banks	0	55	55	75	0	0	0	0	0	0	0	0	0	0	185	172	13
Port Graham	0	0	3	4	3	0	1	3	1	3	1	4	2	3	28	31	(3)
Razdolna	0	5	3	3	9	6	6	6	5	5	4	9	5	3	69	70	(1)
Redoubt	0	40	36	28	38	41	47	50	0	0	0	0	0	0	280	280	0
River City Academy	0	0	0	0	0	0	0	0	11	10	12	11	14	5	63	62	1
Seward Elem	0	32	34	30	31	35	33	0	0	0	0	0	0	0	195	197	(2)
Seward High	0	0	0	0	0	0	0	0	0	0	38	30	39	40	147	147	0
Seward Middle	0	0	0	0	0	0	0	38	35	33	0	0	0	0	106	106	0
Skyview Middle	0	0	0	0	0	0	0	0	176	184	0	0	0	0	360	358	2
Soldotna Elem	0	34	35	30	40	37	37	32	0	0	0	0	0	0	245	243	2
Soldotna High	0	0	0	0	0	0	0	0	0	0	172	172	152	155	651	630	21
Soldotna Montessori Charter	0	20	24	24	24	24	24	24	0	0	0	0	0	0	164	164	0
Sterling	0	14	14	12	10	20	17	16	0	0	0	0	0	0	103	109	(6)
Susan B English	0	2	3	1	6	4	4	5	1	2	3	1	1	1	34	35	(1)
Tebughna	0	0	1	2	1	2	4	0	2	3	4	0	1	1	21	24	(3)
Tulen	0	18	21	10	11	6	0	0	0	0	0	0	0	0	66	48	18
Tustumena	0	12	14	19	17	22	15	16	0	0	0	0	0	0	115	117	(2)
Voznesenka	0	9	11	13	14	10	11	15	10	12	4	9	3	3	124	115	9
West Homer	0	0	0	0	44	49	58	54	0	0	0	0	0	0	205	205	0
	0	559	551	591	578	611	666	617	613	623	632	664	644	696	8,045	8,080	(35)

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 FY27 is 8,009 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 FY26 were set at the August 4, 2025 board meeting. Board goals for FY26 are:

- 1) Advance the KPBSD strategic plan across all focus areas.
- 2) Develop a long-term fiscal plan and advocate for sustainable funding.
- 3) Strengthen community and staff engagement.

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.

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.

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.

Priorities:

Priority One: Student Success – Our Why: Student success is our most 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 2026 - 27

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
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 2026 - 27

Aurora Borealis	Mr. Cody McCanna	Nikiski North Star	Ms. Jenna Fabian
Chapman	Ms. Heidi Stokes	Nikolaevsk Charter	Vacant
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	Mr. Scott Lefebvre
Homer Middle	Ms. Meghan Redmond	River City Academy	Closed
Hope	Ms. Cynthia McKibben	Seward Middle/High	Mr. Henry Burns
K- Beach Elementary	Ms. Janae Van Slyke	Seward Middle	Closed
Kachemak Selo	Mr. Michael Wojciak	Skyview Middle School	Ms. Shonia Werner
Kaleidoscope Charter	Ms. Marcie Murphy	Soldotna Elementary	Ms. Elizabeth Kvamme
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	Closed
Marathon School	Ms. Melissa Linton	Susan B. English	Ms. Diane Maples
McNeil Canyon	Mr. Peter Swanson	Tebughna	Ms. Christy Gomez
Moose Pass	Mr. Matthew Cook	Tulen	Ms. Kimberly Daniels
Mountain View	Ms. Hannah Dolphin	Tustumena	Closed
Nanwalek	Ms. Penny Bearden	Voznesenka	Mr. Michael Wojciak
Nikiski Middle/Senior	Vacant	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, 2018.

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 requires 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 overspending. 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 an 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
2026 – 2027 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

2026 - 2027
All Government Funds - Revenue

2022-23 Actual	2023-24 Actual	2024-25 Actual	Revenue Source	Original 2025-26 Budget	Current 2025-26 Budget	Preliminary 2026-27 Budget	Change	% of Chg
\$ 12,822,896	\$ 14,292,451	\$ 15,314,096	Borough In-Kind	\$ 15,314,096	\$ 15,314,096	\$ 15,480,851	\$ 166,755	1
39,741,388	40,460,663	40,914,211	Borough Appropriation	47,044,984	47,044,984	43,594,014	(3,450,970)	(7)
466,388	1,207,254	1,537,558	Interest	300,000	300,000	750,000	450,000	150
671,349	594,422	859,870	E-Rate	700,000	700,000	700,000	-	-
13,700	33,300	16,900	Rentals	30,000	30,000	30,000	-	-
119,202	92,189	631,058	Other Local Revenue	150,000	150,000	150,000	-	-
<u>53,834,923</u>	<u>56,680,279</u>	<u>59,273,693</u>	Total Local Revenue	<u>63,539,080</u>	<u>63,539,080</u>	<u>60,704,865</u>	<u>(2,834,215)</u>	(4)
73,933,935	70,427,148	68,901,092	Foundation Program	64,297,274	76,351,095	73,090,243	(3,266,852)	(4)
3,852,233	5,812,774	11,675,506	Other State Revenue	11,390,599	-	-	-	-
680,897	719,178	1,135,080	PERS On-Behalf Payment	610,365	610,365	971,545	361,180	59
5,866,919	6,250,660	7,644,265	TRS On-Behalf Payment	6,250,661	6,250,661	7,644,266	1,393,605	22
277,949	273,173	273,980	Quality Schools	268,014	268,803	267,429	(1,374)	(1)
<u>84,611,933</u>	<u>83,482,933</u>	<u>89,629,923</u>	Total State Revenue	<u>82,816,913</u>	<u>83,480,924</u>	<u>81,973,483</u>	<u>(1,507,441)</u>	(2)
-	-	-	CARES Act, KPB	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total Federal Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>138,446,856</u>	<u>140,163,212</u>	<u>148,903,616</u>	Total General Fund Revenue	<u>146,355,993</u>	<u>147,020,004</u>	<u>142,678,348</u>	<u>(4,341,656)</u>	(3)
Special Revenue Funds Revenue:								
3,474,773	3,384,325	3,448,954	Food Service Fund	3,554,950	3,554,950	3,996,606	441,656	12
7,385,941	7,276,935	7,995,902	Student Transportation Fund	7,130,583	7,842,936	7,749,528	(93,408)	(1)
<u>10,860,714</u>	<u>10,661,260</u>	<u>11,444,856</u>	Total Special Revenue Funds Revenue	<u>10,685,533</u>	<u>11,397,886</u>	<u>11,746,134</u>	<u>348,248</u>	3
<u>\$149,307,570</u>	<u>\$ 150,824,472</u>	<u>\$ 160,348,472</u>	Total Revenues and Other Financing Sources	<u>\$ 157,041,526</u>	<u>\$ 158,417,890</u>	<u>\$154,424,482</u>	<u>\$ (3,993,408)</u>	(3)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2026 - 2027
All Government Funds - Expenditures**

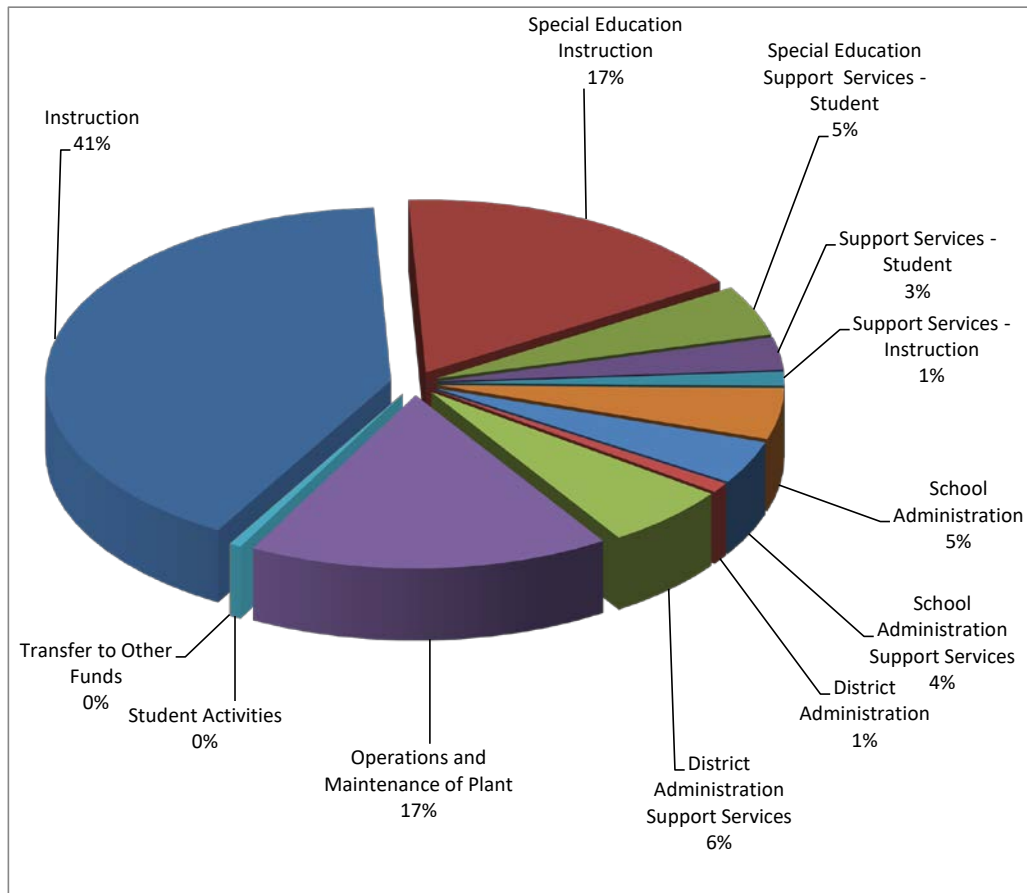
2022-23 Actual	2023-24 Actual	2024-25 Actual	Expenditure Summary by Function	Original 2025-26 Budget	Revised 2025-26 Budget	Preliminary 2026-27 Budget	Change	% of Chg
\$ 56,975,644	\$ 56,786,844	\$ 65,882,439	Instruction	\$ 58,630,855	\$ 64,480,150	\$ 58,303,008	\$ (6,177,142)	(10)
21,439,762	22,229,278	22,591,040	Special Education - Instruction	26,645,440	22,481,056	24,242,841	1,761,785	8
6,120,327	6,060,186	6,406,070	Special Education Support Services - Student	5,776,085	6,714,227	6,716,408	2,181	0
4,213,956	4,478,423	4,458,280	Support Services - Student	4,289,347	4,111,035	4,346,276	235,241	6
2,573,743	2,609,279	3,200,086	Support Services - Instruction	2,980,209	2,677,748	1,894,679	(783,069)	(29)
6,842,248	6,875,189	7,409,118	School Administration	6,605,766	6,809,993	6,809,954	(39)	(0)
5,693,427	5,778,112	5,714,882	School Administration Support Services	5,905,852	5,352,570	5,752,326	399,756	7
1,288,789	1,293,171	1,303,761	District Administration	1,299,701	1,336,517	1,314,589	(21,928)	(2)
6,426,908	6,843,176	7,781,623	District Administration Support Services	7,928,479	8,347,662	8,410,659	62,997	1
22,589,113	23,447,810	24,576,499	Operations and Maintenance of Plant	24,470,710	24,459,224	24,095,903	(363,321)	(1)
1,667,901	1,752,097	1,785,138	Student Activities	1,273,549	1,805,155	791,705	(1,013,450)	(56)
135,831,818	138,153,565	151,108,936	Total General Fund Expenditures	145,805,993	148,575,337	142,678,348	(5,896,989)	(4)
Special Revenue Funds Expenditures:								
4,371,063	4,001,818	3,989,080	Food Service Fund	4,002,145	4,002,145	3,996,606	(5,539)	(0)
7,674,269	8,357,597	7,937,366	Student Transportation Fund	7,680,583	8,095,188	7,749,528	(345,660)	(4)
12,045,332	12,359,415	11,926,446	Total Special Revenue Fund Expenditures	11,682,728	12,097,333	11,746,134	(351,199)	(3)
147,877,150	150,512,980	163,035,382	Total Expenditures	157,488,721	160,672,670	154,424,482	(6,248,188)	(4)
Excess (Deficiency) of Revenues Over Expenditures - General Fund								
2,615,038	2,009,647	(2,205,320)	General Fund	550,000	(1,555,333)	-	1,555,333	(100)
(1,184,618)	(1,698,155)	(481,590)	Special Revenue	(997,195)	(699,447)	-	699,447	(100)
1,430,420	311,492	(2,686,910)	Total Excess (Deficiency) of Revenues Over Expenditures - All Funds	(447,195)	(2,254,780)	-	2,254,780	(100)
Other Financing Sources/Uses (transfers):								
730,000	695,000	128,951	Transfers to Special Revenue Funds *	550,000	345,000	-	(345,000)	(100)
(730,000)	(695,000)	(128,951)	Transfers from General Fund	(550,000)	(345,000)	-	345,000	(100)
-	-	-	Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in/Allocation of Fund Balance								
1,885,038	1,314,647	(2,334,271)	General Fund	-	(1,900,333)	-	1,900,333	(100)
(454,618)	(1,003,155)	(352,639)	Special Revenue	(447,195)	(354,447)	-	354,447	(100)
1,430,420	311,492	(2,686,910)	Total Net Change in/Allocation of Fund Balance	(447,195)	(2,254,780)	-	2,254,780	(100)
Fund Balance, Beginning of Year								
15,376,553	17,261,591	18,576,238	General Fund	16,241,967	16,241,967	14,341,634	(1,900,333)	(12)
2,983,507	2,197,708	1,194,553	Special Revenue	841,914	394,719	40,272	(354,447)	(90)
18,360,060	19,459,299	19,770,791	Total Fund Balance, Beginning of Year	17,083,881	16,636,686	14,381,906	(2,254,780)	(14)
Fund Balance, End of Year								
17,261,591	18,576,238	16,241,967	General Fund	16,241,967	14,341,634	14,341,634	-	-
2,528,889	1,194,553	841,914	Special Revenue	394,719	40,272	40,272	-	-
\$ 19,790,480	\$ 19,770,791	\$ 17,083,881	Fund Balances, End of Year - All Funds	\$ 16,636,686	\$ 14,381,906	\$ 14,381,906	-	-

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2026 - 2027 Budget

General Fund Expenditure Summary by Function

Expenditure Summary by Function	Current 2025-26 Budget	2026-27 Budget
Instruction	\$ 64,466,857	\$ 58,303,008
Special Education Instruction	22,495,315	24,242,841
Special Education Support Services - Student	6,714,227	6,716,408
Support Services - Student	4,111,035	4,346,276
Support Services - Instruction	2,677,748	1,894,679
School Administration	6,809,993	6,809,954
School Administration Support Services	5,352,004	5,752,326
District Administration	1,336,517	1,314,589
District Administration Support Services	8,347,662	8,410,659
Operations and Maintenance of Plant	24,458,824	24,095,903
Student Activities	1,805,155	791,705
Transfer to Other Funds	345,000	-
Total General Fund Expenditures	\$ 148,920,337	\$ 142,678,348



GENERAL FUND

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Actual Expenditures 2022-23	Actual Expenditures 2023-24	Actual Expenditures 2024-25	Current Appropriation 2025-26	Object	Description	Recommended 2026-27	Difference Between 2025-26 and Revised 2024-25 +(-)	PCT +(-)
\$ 179,000	\$ 179,000	\$ 195,000	\$ 198,900	3110	Superintendent	\$ 202,878	3,978	2.00
154,624	161,109	169,106	175,932	3120	Assistant Superintendent - Certified	181,245	5,313	3.02
4,520,133	4,427,090	4,707,154	4,616,775	3130	Principal/Assistant Principal	4,463,528	(153,247)	(3.32)
1,388,427	1,308,460	1,370,098	1,100,002	3140	Director/Coordinator - Certified	1,165,150	65,148	5.92
36,234,107	36,245,288	40,805,046	40,676,823	3150	Teachers	38,872,107	(1,804,716)	(4.44)
524,588	515,151	481,494	681,425	3161	Extra-Duty Compensation Certified	80,262	(601,163)	(88.22)
140,354	119,404	68,014	35,521	3162	Emolument	30,750	(4,771)	(13.43)
3,400	5,450	4,550	-	3163	Prep Time	-	-	-
534,443	787,512	632,832	655,173	3171	Substitute Certified w/Certificate	617,856	(37,317)	(5.70)
145,055	156,764	111,449	45,575	3172	Temporary Certified w/Certificate	8,000	(37,575)	(82.45)
551,928	395,819	428,838	175,000	3173	Long Term Substitute - Certified	175,000	-	-
3,371,789	3,448,486	3,362,401	3,332,750	3180	Specialists - Certified	3,483,536	150,786	4.52
430,827	408,913	433,804	231,450	3190	Leave - Certified	217,950	(13,500)	(5.83)
450,126	465,028	569,300	473,873	3212	Director/Coordinator Support	484,762	10,889	2.30
1,130,631	1,056,243	1,034,395	1,164,603	3220	Specialist - Nurse	1,331,190	166,587	14.30
5,829,987	6,107,758	6,670,124	6,651,437	3230	Tutors/Aides	6,586,429	(65,008)	(0.98)
6,366,746	6,588,472	6,854,594	6,823,699	3240	Support Staff	6,251,149	(572,550)	(8.39)
2,855,281	2,823,603	3,120,211	3,176,382	3250	Maintenance/Custodians	3,108,455	(67,927)	(2.14)
7,452	5,683	6,202	-	3272	Activity Bus Driver	-	-	-
317,954	422,212	424,048	438,457	3291	Substitute - Support	416,796	(21,661)	(4.94)
472,620	541,768	574,951	325,655	3292	Extra-Duty Compensation Support	7,218	(318,437)	(97.78)
17,673	30,551	35,456	5,000	3293	Long Term Substitute - Support	5,000	-	-
450,373	543,096	371,285	118,657	3294	Temporary Salaries - Support	118,657	-	-
256,532	178,558	100,393	40,180	3295	Overtime - Support	40,180	-	-
802,405	714,599	807,682	446,610	3296	Substitute Certified w/o Certificate	338,050	(108,560)	(24.31)
376,511	237,779	289,258	50,000	3300	Leave - Support	50,000	-	-
19,783,164	19,930,105	22,513,272	22,220,201	3511	Health Care Costs	22,998,975	778,774	3.50
94,198	101,155	118,970	104,280	3512	Life Insurance	100,192	(4,088)	(3.92)
-	-	6,870	-	3516	Retirement Contribution	-	-	-
31,817	40,507	23,887	104,088	3520	Unemployment Insurance	100,219	(3,869)	(3.72)
646,835	644,000	705,406	747,180	3541	FICA Medicare (TRS)	702,635	(44,545)	(5.96)
1,542,254	1,582,905	1,641,876	1,571,214	3542	FICA Contribution	1,489,122	(82,092)	(5.22)
5,663,260	5,727,581	6,296,517	6,372,915	3550	TRS Retirement	6,091,765	(281,150)	(4.41)
5,866,919	6,250,661	7,644,266	6,250,661	3559	TRS On-Behalf	7,644,266	1,393,605	22.30
3,604,214	3,663,280	3,942,916	4,013,691	3560	PERS Retirement	3,938,931	(74,760)	(1.86)
680,897	719,178	1,135,080	610,365	3569	PERS On-Behalf	971,545	361,180	59.17
1,713,231	1,961,945	2,096,039	1,767,867	3631	Worker's Compensation	1,767,867	-	-
2,110,629	2,783,545	3,305,419	2,915,072	4100	Professional-Technical Service	1,660,449	(1,254,623)	(43.04)
100,773	144,600	143,045	166,908	4121	In Kind Professional - Technical Audit	166,908	-	-
199,786	143,906	112,051	125,000	4140	Professional-Technical Legal	125,000	-	-
2,220	2,885	4,385	-	4150	Professional - Technical Medical	-	-	-
45,601	37,820	34,946	59,538	4201	Travel - Meals	40,837	(18,701)	(31.41)
216,440	202,387	189,541	237,427	4202	Travel - Mileage	174,404	(63,023)	(26.54)
222,739	198,532	161,225	266,920	4203	Travel - Other	177,600	(89,320)	(33.46)
49,895	38,286	74,871	26,622	4250	Student Travel	18,370	(8,252)	(31.00)
286,612	318,320	312,222	296,181	4310	Water And Sewage	242,884	(53,297)	(17.99)
158,585	202,507	222,134	171,158	4320	Garbage	155,853	(15,305)	(8.94)
33,372	26,225	21,696	38,131	4331	Postage	34,055	(4,076)	(10.69)
1,126,255	1,081,414	1,063,188	971,050	4332	Telephone	938,955	(32,095)	(3.31)
71,730	77,405	76,347	81,600	4350	In Kind Utilities	81,600	-	-
3,534,707	3,826,289	3,943,909	3,547,882	4360	Electricity	3,015,355	(532,527)	(15.01)
1,294,914	1,522,614	1,653,118	1,329,634	4370	Natural/Bottled Gas	1,214,648	(114,986)	(8.65)
675,532	664,127	687,899	688,051	4380	Fuel For Heating	480,295	(207,756)	(30.19)
16,001	12,388	6,911	12,000	4401	Freight Costs	9,586	(2,414)	(20.12)
140,505	151,774	91,863	88,355	4402	Purchased Service	(286,275)	(374,630)	(424.01)
127,896	142,821	149,147	144,691	4403	In Kind Custodial	144,691	-	-
8,950,303	9,204,183	8,816,490	9,688,754	4404	In Kind Maintenance	9,688,754	-	-
124,409	142,421	116,121	68,675	4408	Purchased Service - Copier	56,773	(11,902)	(17.33)
621,680	653,200	637,152	530,881	4410	Rental	903,250	372,369	70.14
351,521	254,239	367,605	239,891	4430	Repair & Maintenance Agreement	230,437	(9,454)	(3.94)
2,111,369	2,539,963	3,228,613	3,631,031	4450	Liability Insurance	3,631,031	-	-
16,224	16,415	12,998	19,000	4490	Student Accident Insurance	17,000	(2,000)	(10.53)
3,716,245	3,317,956	3,228,659	3,501,165	4501	Supplies	3,467,082	(34,083)	(0.97)
107,400	102,881	105,196	150,594	4502	Discretionary Material	133,758	(16,836)	(11.18)
682,013	1,053,711	993,032	1,421,911	4503	Software	997,672	(424,239)	(29.84)
33,269	(9,207)	23,121	-	4560	Inventory Adjustment	-	-	-
39,287	39,409	32,241	34,941	4580	Gas And Oil	31,358	(3,583)	(10.25)
-	300	109,503	135,000	4850	Stipends	50,000	(85,000)	(62.96)
190,666	197,230	162,950	716,885	4901	Other Expenses	134,678	(582,207)	(81.21)
112,015	85,846	118,742	235,397	4902	Career Development	249,494	14,097	5.99
27,561	29,545	32,579	30,129	4903	Professional Dues	22,629	(7,500)	(24.89)
1,244	1,725	3,244	-	4904	Physical Exam Reimbursement	-	-	-
7,500	-	-	13,506	4906	Moving Expenses	10,000	(3,506)	(25.96)
(1,028,196)	(1,053,057)	(576,540)	(149,738)	4950	Indirect Costs	(184,056)	(34,318)	-
121,631	64,613	109,780	214,246	5101	Equipment	14,100	(200,146)	(93.42)
2,091,731	1,439,234	1,580,750	1,524,508	5102	Equipment-Technology	787,508	(737,000)	(48.34)
730,000	695,000	128,951	345,000	5500	Transfer To Other	-	(345,000)	(100.00)
\$ 136,561,819	\$ 138,848,565	\$ 151,237,888	\$ 148,920,337		Fund Total	\$ 142,678,348	\$ (6,241,989)	(4.19)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Actual Expenditures 2022-23	Actual Expenditures 2023-24	Actual Expenditures 2024-25	Current Appropriation 2025-26	Description	Recommended 2026-27	Difference Between 2024-25 Revised 2023-24 +(-)	PCT +/-
736,480	673,054	693,090	579,328	01 Tebughna	692,844	113,516	20
1,757,067	1,857,452	1,864,185	1,728,580	02 Ninilchik	1,480,911	(247,669)	(14)
1,169,369	1,072,639	987,316	935,478	03 Susan B. English	884,071	(51,407)	(5)
4,572,930	4,782,885	5,195,435	4,908,666	06 Homer High	4,644,083	(264,583)	(5)
5,395,059	5,783,138	6,663,113	6,528,985	07 Kenai Central	6,175,680	(353,305)	(5)
1,853,728	1,993,071	2,395,260	2,067,869	08 Seward High	1,928,084	(139,785)	(7)
7,674,342	8,217,732	8,732,999	7,882,339	09 Soldotna High	7,465,253	(417,086)	(5)
4,081,932	3,877,443	4,340,238	3,853,240	10 Nikiski Jr/Sr	3,613,711	(239,529)	(6)
4,689,421	4,474,807	4,762,677	4,496,339	11 Kenai Middle	4,441,692	(54,647)	(1)
4,481,610	4,352,170	5,078,788	4,917,199	12 Skyview Middle	4,772,573	(144,626)	(3)
2,595,564	2,637,647	2,998,249	2,747,299	13 Homer Middle	2,366,488	(380,811)	(14)
1,568,706	1,483,598	1,434,779	1,582,312	14 Seward Middle	-	(1,582,312)	(100)
32,742	34,535	32,309	140,175	15 Marathon School	144,573	4,398	3
710,469	772,853	753,668	707,697	16 River City Academy	-	(707,697)	(100)
1,843,454	2,060,312	2,322,658	2,135,152	31 Chapman	2,068,573	(66,579)	(3)
350,208	385,815	359,546	295,885	32 Cooper Landing	343,245	47,360	16
3,125,828	3,225,676	3,182,408	3,277,841	33 Paul Banks	3,360,682	82,841	3
1,282,518	1,342,938	1,341,937	1,158,073	34 Nanwalek	1,309,804	151,731	13
547,693	482,159	448,494	433,790	35 Hope	452,347	18,557	4
351,333	356,408	376,422	388,605	37 Moose Pass	379,741	(8,864)	(2)
475,784	565,340	565,998	-	38 Nikolaevsk	-	-	-
640,894	681,496	727,888	670,602	40 Port Graham	729,857	59,255	9
2,782,448	2,503,290	2,957,638	2,626,370	42 William H. Seward Elem	2,821,616	195,246	7
3,310,269	3,200,752	3,726,157	3,577,453	43 Soldotna Elem	3,649,373	71,920	2
2,070,921	1,936,224	1,989,747	1,812,533	44 Sterling	-	(1,812,533)	(100)
1,789,639	1,809,042	2,166,301	2,201,819	45 Tustumena	-	(2,201,819)	(100)
4,044,668	3,730,313	4,035,212	3,618,591	46 Redoubt	4,126,210	507,619	14
1,624,103	1,779,553	1,924,367	1,852,358	47 McNeil Canyon	1,898,025	45,667	2
4,340,434	4,414,319	4,853,339	4,510,063	48 K-Beach	4,745,424	235,361	5
1,184,203	1,343,201	1,338,236	1,227,609	49 Razdolna	1,146,211	(81,398)	(7)
2,462,471	2,949,361	3,338,064	2,955,353	50 West Homer	2,887,975	(67,378)	(2)
5,434,524	5,219,658	6,079,652	5,608,829	51 Mountain View	5,679,789	70,960	1
3,070,311	3,199,259	3,470,370	3,026,095	52 Nikiski North Star	2,999,452	(26,643)	(1)
1,667,558	1,571,212	1,874,889	1,826,264	53 Voznesenka	1,750,895	(75,369)	(4)
688,812	803,316	755,498	746,546	56 Kachemak Selo	687,197	(59,349)	(8)
-	-	-	-	61 Nikolaevsk Charter	1,080,269	1,080,269	-
-	-	-	661,236	62 Tulen Charter	874,276	213,040	32
3,374,068	3,174,493	3,571,361	3,221,145	63 Kaleidoscope Charter	3,004,613	(216,532)	(7)
2,444,827	2,716,774	2,876,138	3,208,193	64 Soldotna Montessori Charter	2,822,753	(385,440)	(12)
2,725,187	2,807,002	2,884,020	3,436,051	65 Aurora Borealis	2,993,956	(442,095)	(13)
702,149	654,190	726,787	750,111	66 Homer Flex	766,566	16,455	2
1,008,651	1,056,173	944,968	852,403	67 Kenai Alternative	897,372	44,969	5
1,704,884	1,827,568	1,949,189	1,994,187	68 Fireweed Academy	1,913,788	(80,399)	(4)
4,850,039	4,795,738	4,869,969	4,428,797	80 Connections Program	4,721,864	293,067	7
430,650	440,605	407,432	381,236	70 Board of Education	370,232	(11,004)	(3)
347,544	349,652	365,987	440,675	71 Superintendent	390,388	(50,287)	(11)
563,990	547,778	586,180	668,161	73 Asst Supt Instruction	664,578	(3,583)	(1)
968,684	1,059,857	1,342,853	1,282,286	74 Director Fiscal Services	1,333,851	51,565	4
795,363	696,489	673,490	669,175	75 Planning and Operations	682,251	13,076	2
644,432	585,065	789,308	1,005,289	76 Purchasing/Warehouse	872,465	(132,824)	(13)
1,244,302	1,261,224	1,359,613	1,519,778	77 Director Human Resources	1,546,565	26,787	2
2,289,081	2,469,450	2,809,521	3,001,456	78 Director Information Services	3,098,634	97,178	3
982,679	750,921	822,396	1,297,464	79 E-Rate Program	590,008	(707,456)	(55)
3,939,354	4,518,344	4,118,856	4,896,908	81 Student Support Services	5,139,708	242,800	5
19,431,893	20,373,738	22,161,713	24,119,565	83 DW - Services	25,606,625	1,487,060	6
322,097	589,832	386,695	821,428	84 Curriculum	394,728	(426,700)	(52)
2,109,119	1,315,454	2,653,144	2,084,684	85 Secondary Education	1,489,847	(594,837)	(29)
774,519	712,540	528,805	304,648	86 Elementary Education	387,996	83,348	27
500,815	573,010	642,536	850,124	87 DW - Health Services	1,196,595	346,471	41
-	-	-	-	88 Communications	-	-	-
-	-	-	-	96 Unallocated	192,041	192,041	-
<u>\$ 136,561,819</u>	<u>\$ 138,848,565</u>	<u>\$ 151,237,888</u>	<u>\$ 148,920,337</u>	Fund Total	<u>\$ 142,678,348</u>	<u>\$ (6,241,989)</u>	(4)

Kenai Peninsula Borough School District
2026 - 2027 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
01 Tebughna School	251,818	24,268	-	10,867	-	36,826	113,914
02 Ninilchik Elem/High	436,580	453,767	-	43,381	1,192	145,251	104,902
03 Susan B English Elem/High	261,040	52,688	7,450	10,867	90	19,549	91,278
06 Homer High	1,816,405	873,288	178,745	327,262	4,291	307,392	243,416
07 Kenai Central High	2,376,542	1,590,479	160,281	276,367	10,406	400,397	316,462
08 Seward High	674,210	400,760	3,011	67,118	3,716	121,181	193,498
09 Soldotna High	3,127,510	1,908,703	163,551	438,176	29,701	393,650	447,017
10 Nikiski Middle/Senior	1,411,128	657,760	108,200	221,983	6,091	200,750	201,736
11 Kenai Middle	1,950,840	1,062,815	137,053	272,302	10,503	296,806	207,548
12 Skyview Middle	2,021,756	1,027,992	160,256	272,728	4,901	266,424	200,106
13 Homer Middle	921,685	604,204	145,160	60,006	2,254	198,555	96,022
14 Seward Middle	-	-	-	-	-	-	-
15 Marathon School	140,823	-	-	-	-	-	3,750
16 River City Academy	-	-	-	-	-	-	-
31 Chapman Elem	1,068,227	474,465	-	495	1,113	167,714	96,300
32 Cooper Landing Elem/High	137,179	35	3,635	23	-	18,680	108,190
33 Paul Banks	1,178,032	1,189,073	337,701	124,128	843	170,503	116,725
34 Nanwalek Elem/High	487,894	266,583	-	270	-	88,883	254,911
35 Hope Elem/High	233,930	-	-	180	-	19,266	97,887
37 Moose Pass Elem	170,455	8,692	3,678	23	-	18,632	90,309
38 Nikolaevsk Elem/High	-	-	-	-	-	-	-
40 Port Graham Elem/High	174,166	73,700	-	21,735	-	35,371	249,508
42 William H. Seward Elem	1,322,608	619,375	165,563	450	843	178,763	130,675
43 Soldotna Elem	1,616,559	1,051,740	154,159	91,888	2,164	206,394	110,750
44 Sterling Elem	-	-	-	-	-	-	-
45 Tustumena Elem	-	-	-	-	-	-	-
46 Redoubt Elem	1,885,098	1,033,408	416,883	91,442	3,154	185,287	151,678
47 McNeil Canyon	995,370	264,253	63,465	270	1,635	200,833	108,315
48 K-Beach Elem	2,070,416	1,404,845	416,548	98,298	2,704	189,286	196,931
49 Razdolna Elem/High	630,091	122,261	29,791	90	518	89,720	95,986
50 West Homer Elem	1,196,697	918,457	96,490	450	905	188,573	92,165
51 Mountain View Elem	2,392,679	2,066,937	229,512	142,301	1,804	182,148	189,912
52 Nikiski North Star Elem	1,274,636	702,159	243,106	124,488	618	188,371	100,591
53 Voznesenka Elem/High	914,788	184,837	41,119	225	-	163,703	108,592
56 Kachemak Selo Elem/High	298,952	119,300	14,895	180	-	43,200	95,232
61 Nikolaevsk Charter	710,523	121,273	-	-	-	176,251	35,624
62 Tulen Charter	597,954	-	10,542	-	-	120,422	89,396
63 Kaleidoscope Charter	1,478,614	307,218	99,235	-	46,858	185,239	101,129
64 Soldotna Montessori	1,534,113	293,620	51,837	538	8,377	186,998	100,959
65 Aurora Borealis Charter	\$ 1,784,530	\$ 87,402	\$ 3,723	\$ 79,297	\$ -	\$ 193,283	\$ 84,527
66 Homer Flex	301,534	92,777	-	36,643	-	180,970	98,153
67 Kenai Alternative	404,195	98,031	7,131	-	41	180,665	84,062
68 Fireweed Academy	1,020,047	239,470	22,345	76,852	-	166,861	84,570
80 Connections	4,432,569	240,649	-	-	-	-	-
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	896,837	-	-	-	-	-	-
79 E-Rate & Technology	590,008	-	-	-	-	-	-
81 Student Support Services	306,756	2,044,752	2,740,715	-	47,485	-	-
83 Districtwide Services	9,711,135	1,560,805	500,628	240,533	184,384	697,157	459,600
84 Curriculum	394,728	-	-	-	-	-	-
85 Secondary Education	348,392	-	-	17,825	1,108,305	-	-
86 Elementary Education	-	-	-	-	387,934	-	-
87 Nursing Services	-	-	-	1,196,595	-	-	-
88 Communications	-	-	-	-	-	-	-
96 Unallocated	192,041	-	-	-	-	-	-
	<u>\$ 58,303,008</u>	<u>\$ 24,242,841</u>	<u>\$ 6,716,408</u>	<u>\$ 4,346,276</u>	<u>\$ 1,894,679</u>	<u>\$ 6,809,954</u>	<u>\$ 5,752,326</u>

Kenai Peninsula Borough School District
2026 - 2027 Budget
Summary of Function Codes by Fund/Location

Fund - 100 General Fund

	4510 District Administration	4550 District Admin - Support	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
01 Tebughna School	-	-	251,419	3,732	-	692,844
02 Ninilchik Elem/High	-	-	288,181	7,657	-	1,480,911
03 Susan B English Elem/High	-	-	437,288	3,821	-	884,071
06 Homer High	-	-	816,425	76,859	-	4,644,083
07 Kenai Central High	-	-	952,738	92,008	-	6,175,680
08 Seward High	-	-	409,919	54,671	-	1,928,084
09 Soldotna High	-	-	858,112	98,833	-	7,465,253
10 Nikiski Middle/Senior	-	-	724,014	82,049	-	3,613,711
11 Kenai Middle	-	-	483,846	19,979	-	4,441,692
12 Skyview Middle	-	-	798,726	19,684	-	4,772,573
13 Homer Middle	-	-	328,680	9,922	-	2,366,488
14 Seward Middle	-	-	-	-	-	-
15 Marathon School	-	-	-	-	-	144,573
16 River City Academy	-	-	-	-	-	-
31 Chapman Elem	-	-	250,834	9,425	-	2,068,573
32 Cooper Landing Elem/High	-	-	72,803	2,700	-	343,245
33 Paul Banks	-	-	235,085	8,592	-	3,360,682
34 Nanwalek Elem/High	-	-	206,360	4,903	-	1,309,804
35 Hope Elem/High	-	-	97,982	3,102	-	452,347
37 Moose Pass Elem	-	-	86,430	1,522	-	379,741
38 Nikolaevsk Elem/High	-	-	-	-	-	-
40 Port Graham Elem/High	-	-	172,131	3,246	-	729,857
42 William H. Seward Elem	-	-	392,686	10,653	-	2,821,616
43 Soldotna Elem	-	-	403,050	12,669	-	3,649,373
44 Sterling Elem	-	-	-	-	-	-
45 Tustumena Elem	-	-	-	-	-	-
46 Redoubt Elem	-	-	345,347	13,913	-	4,126,210
47 McNeil Canyon	-	-	256,776	7,108	-	1,898,025
48 K-Beach Elem	-	-	350,302	16,094	-	4,745,424
49 Razdolna Elem/High	-	-	173,025	4,729	-	1,146,211
50 West Homer Elem	-	-	383,166	11,072	-	2,887,975
51 Mountain View Elem	-	-	457,192	17,304	-	5,679,789
52 Nikiski North Star Elem	-	-	354,927	10,556	-	2,999,452
53 Voznesenka Elem/High	-	-	330,984	6,647	-	1,750,895
56 Kachemak Selo Elem/High	-	-	112,039	3,399	-	687,197
61 Nikolaevsk Charter	-	35,229	1,369	-	-	1,080,269
62 Tulen Charter	-	28,522	27,440	-	-	874,276
63 Kaleidoscope Charter	-	-	786,320	-	-	3,004,613
64 Soldotna Montessori	-	92,087	554,224	-	-	2,822,753
65 Aurora Borealis Charter	\$ -	\$ 97,672	\$ 663,522	\$ -	\$ -	\$ 2,993,956
66 Homer Flex	-	-	53,704	2,785	-	766,566
67 Kenai Alternative	-	-	120,318	2,929	-	897,372
68 Fireweed Academy	-	62,434	241,209	-	-	1,913,788
80 Connections	-	-	42,846	5,800	-	4,721,864
70 Board of Education	370,232	-	-	-	-	370,232
71 Office of Superintendent	390,388	-	-	-	-	390,388
72 Asst Supt Instructional Services	-	-	-	-	-	-
73 Asst Supt Instruction	481,811	-	-	-	-	664,578
74 Fiscal Services	-	1,333,851	-	-	-	1,333,851
75 Planning & Operations	-	384,170	298,081	-	-	682,251
76 Purchasing & Warehouse	-	759,745	112,720	-	-	872,465
77 Human Resources	-	1,296,846	249,719	-	-	1,546,565
78 Information Services	-	2,201,797	-	-	-	3,098,634
79 E-Rate & Technology	-	-	-	-	-	590,008
81 Student Support Services	-	-	-	-	-	5,139,708
83 Districtwide Services	72,158	2,118,306	9,905,455	156,464	-	25,606,625
84 Curriculum	-	-	-	-	-	394,728
85 Secondary Education	-	-	8,447	6,878	-	1,489,847
86 Elementary Education	-	-	62	-	-	387,996
87 Nursing Services	-	-	-	-	-	1,196,595
88 Communications	-	-	-	-	-	-
96 Unallocated	-	-	-	-	-	192,041
	<u>\$ 1,314,589</u>	<u>\$ 8,410,659</u>	<u>\$ 24,095,903</u>	<u>\$ 791,705</u>	<u>\$ -</u>	<u>\$ 142,678,348</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
Location													
65 Aurora Borealis Charter	\$ 1,010,142	\$ 60,858	\$ 591,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,084	\$ -	\$ -	\$ 1,784,530
31 Chapman Elem.	659,043	5,400	390,316	-	-	-	-	-	1,690	11,778	-	-	1,068,227
80 Connections	950,282	299,849	711,971	500,000	5,250	12,500	70,387	-	45,277	1,659,500	2,553	175,000	4,432,569
32 Cooper Landing Elem.	63,333	14,447	58,023	-	-	-	-	-	133	1,243	-	-	137,179
68 Fireweed Academy	429,532	59,179	221,235	-	-	-	-	-	-	310,101	-	-	1,020,047
66 Homer Flex	191,547	1,481	105,308	-	-	-	-	-	266	2,932	-	-	301,534
06 Homer High	1,105,258	67,704	609,630	-	-	-	-	-	4,516	29,297	-	-	1,816,405
13 Homer Middle	574,941	29,743	306,458	-	-	-	-	-	1,637	8,906	-	-	921,685
35 Hope Elem./High	147,530	900	83,426	-	-	-	-	-	177	1,897	-	-	233,930
56 Kachemak Selo Elem./High	132,499	37,554	117,229	-	8,900	-	-	-	491	2,279	-	-	298,952
63 Kaleidoscope Charter	872,067	98,762	501,723	-	-	-	-	-	-	6,062	-	-	1,478,614
48 K-Beach Elem.	1,316,569	11,565	718,116	-	-	-	-	-	3,250	20,916	-	-	2,070,416
67 Kenai Alternative	266,445	1,598	131,596	-	-	-	-	-	355	4,201	-	-	404,195
07 Kenai Central High	1,507,975	15,261	807,900	-	-	-	-	-	5,957	39,449	-	-	2,376,542
11 Kenai Middle	1,209,189	30,125	682,961	-	-	-	-	-	3,591	24,974	-	-	1,950,840
15 Marathon	94,820	-	44,721	-	-	-	-	-	89	1,193	-	-	140,823
47 McNeil Canyon Elem.	653,893	4,244	327,265	-	-	-	-	-	1,270	8,698	-	-	995,370
37 Moose Pass Elem.	87,864	18,398	62,707	-	-	-	-	-	142	1,344	-	-	170,455
51 Mountain View Elem.	1,566,287	12,690	785,016	-	-	-	-	-	3,843	24,843	-	-	2,392,679
34 Nanwalek Elem./High	320,384	2,250	154,905	-	375	-	-	-	4,741	5,239	-	-	487,894
10 Nikiski Mid./Sr.	905,208	26,121	460,300	-	-	-	-	-	3,327	16,172	-	-	1,411,128
52 Nikiski North Star Elem.	823,224	6,422	429,398	-	-	-	-	-	1,794	13,798	-	-	1,274,636
61 Nikolaevsk Charter	287,762	-	154,887	10,000	-	-	-	-	-	239,874	18,000	-	710,523
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	270,648	3,551	154,085	-	-	-	-	-	1,457	6,839	-	-	436,580
33 Paul Banks Elem.	752,301	7,160	403,677	-	-	-	-	-	1,709	13,185	-	-	1,178,032
40 Port Graham Elem./High	112,019	900	56,538	-	375	-	-	-	1,823	2,511	-	-	174,166
49 Razdolna Elem./High	328,448	64,422	230,682	-	-	-	-	-	837	5,702	-	-	630,091
46 Redoubt Elem.	1,223,760	19,176	621,922	-	-	-	-	-	2,575	17,665	-	-	1,885,098
16 River City Academy	-	-	-	-	-	-	-	-	-	-	-	-	-
08 Seward High	431,528	4,727	225,416	-	-	-	-	-	2,430	10,109	-	-	674,210
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	1,281,382	33,895	678,716	-	-	-	-	-	3,421	24,342	-	-	2,021,756
43 Soldotna Elem.	1,063,828	8,442	526,154	-	-	-	-	-	2,220	15,915	-	-	1,616,559
09 Soldotna High	2,017,746	28,299	1,023,855	-	-	-	-	-	6,882	50,728	-	-	3,127,510
64 Soldotna Montessori Charter	841,869	174,407	465,883	-	-	-	-	-	-	51,954	-	-	1,534,113
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	170,118	1,403	83,580	-	-	-	-	-	2,912	3,027	-	-	261,040
01 Tebughna School	167,285	941	80,024	-	290	-	-	-	1,536	1,742	-	-	251,818
62 Tulen Charter	376,790	1,600	178,252	-	-	-	-	-	-	41,312	-	-	597,954
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Voznesenka Elem./High	492,481	54,904	355,985	-	-	-	-	-	1,362	10,056	-	-	914,788
50 West Homer Elem.	741,110	6,930	433,228	-	-	-	-	-	1,820	13,609	-	-	1,196,697
42 William H. Seward Elem.	866,277	6,512	435,559	-	-	-	-	-	1,785	12,475	-	-	1,322,608
73 Asst Supt Instruction	4,200	-	321	-	-	-	-	-	-	-	156,397	-	160,918
78 Information Services	-	325,597	221,137	-	30,000	-	209,286	-	33,749	77,068	-	-	896,837
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	590,008	590,008
81 Student Support Services	189,110	900	89,376	-	7,600	1,570	-	-	-	18,200	-	-	306,756
83 Districtwide Services	4,833,817	907,169	3,970,149	-	-	-	-	-	-	-	-	-	9,711,135
84 Curriculum	25,000	10,000	2,678	12,000	12,000	-	-	-	100	332,950	-	-	394,728
85 Secondary Education	1,680	4,511	443	185,250	9,917	-	-	-	-	146,591	-	-	348,392
86 Elementary Education	-	-	-	-	-	-	-	-	-	-	-	-	-
96 Unallocated	168,000	-	24,041	-	-	-	-	-	-	-	-	-	192,041
	<u>\$31,535,191</u>	<u>\$2,469,997</u>	<u>\$18,718,238</u>	<u>\$ 707,250</u>	<u>\$ 74,707</u>	<u>\$ 14,070</u>	<u>\$ 279,673</u>	<u>\$ -</u>	<u>\$ 149,164</u>	<u>\$3,412,760</u>	<u>\$ 176,950</u>	<u>\$ 765,008</u>	<u>\$58,303,008</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4800 Stipends	4900 Other Expenses	5100 Equipment	Total
65 Auora Borealis	\$ 10,674	\$ 33,630	\$ 43,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33	\$ -	\$ -	\$ -	\$ 87,402
31 Chapman Elem.	183,466	92,040	198,369	-	-	-	-	-	590	-	-	-	474,465
80 Connections	154,732	900	84,517	-	-	-	-	-	500	\$ -	-	-	240,649
32 Cooper Landing	-	-	35	-	-	-	-	-	-	-	-	-	35
68 Fireweed Academy	59,115	65,920	114,185	-	-	-	-	-	250	-	-	-	239,470
66 Homer Flex	35,190	17,881	39,581	-	-	-	-	-	125	-	-	-	92,777
06 Homer High	320,234	188,769	363,105	-	-	-	-	-	1,180	-	-	-	873,288
13 Homer Middle	238,272	119,729	245,093	-	-	-	-	-	1,110	-	-	-	604,204
35 Hope	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Kachemak Selo Elem./High	28,902	35,763	54,535	-	-	-	-	-	100	-	-	-	119,300
63 Kaleidoscope	56,705	98,352	151,903	-	-	-	-	-	258	-	-	-	307,218
48 K-Beach Elem.	406,785	368,502	627,383	-	-	-	-	-	2,175	-	-	-	1,404,845
67 Kenai Alternative	42,695	15,324	39,887	-	-	-	-	-	125	-	-	-	98,031
07 Kenai Central High	609,630	329,590	649,059	-	-	-	-	-	2,200	-	-	-	1,590,479
11 Kenai Middle	401,774	216,662	441,509	-	-	-	-	-	2,870	-	-	-	1,062,815
47 McNeil Canyon Elem.	100,837	59,057	104,109	-	-	-	-	-	250	-	-	-	264,253
37 Moose Pass Elem.	5,956	-	2,721	-	-	-	-	-	15	-	-	-	8,692
51 Mountain View Elem.	599,041	544,657	919,889	-	-	-	-	-	3,350	-	-	-	2,066,937
34 Nanwalek Elem/High	68,504	78,815	119,014	-	-	-	-	-	250	-	-	-	266,583
10 Nikiski Mid./Sr.	235,737	141,804	278,569	-	-	-	-	-	1,650	-	-	-	657,760
52 Nikiski North Star Elem.	157,642	227,275	316,292	-	-	-	-	-	950	-	-	-	702,159
61 Nikolaevsk Charter	78,839	-	42,434	-	-	-	-	-	-	-	-	-	121,273
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-	-	-
02 Niniichik Elem./High	154,732	101,890	196,645	-	-	-	-	-	500	-	-	-	453,767
33 Paul Banks Elem.	312,374	344,483	530,946	-	-	-	-	-	1,270	-	-	-	1,189,073
40 Port Graham Elem./High	-	35,763	37,937	-	-	-	-	-	-	-	-	-	73,700
49 Razdolna Elem./High	43,352	25,021	53,738	-	-	-	-	-	150	-	-	-	122,261
46 Redoubt Elem.	252,854	296,781	482,773	-	-	-	-	-	1,000	-	-	-	1,033,408
16 River City Academy	-	-	-	-	-	-	-	-	-	-	-	-	-
08 Seward High	127,457	85,093	187,710	-	-	-	-	-	500	-	-	-	400,760
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	379,817	209,934	436,541	-	-	-	-	-	1,700	-	-	-	1,027,992
43 Soldotna Elem.	362,218	212,454	475,278	-	-	-	-	-	1,790	-	-	-	1,051,740
09 Soldotna High	661,235	429,631	814,812	-	-	-	-	-	3,025	-	-	-	1,908,703
64 Soldotna Montessori Charter	72,254	102,207	118,909	-	-	-	-	-	250	-	-	-	293,620
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	-	19,448	33,240	-	-	-	-	-	-	-	-	-	52,688
01 Tebughna School	16,010	-	8,210	-	-	-	-	-	48	-	-	-	24,268
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Voznesenka Elem./High	64,744	40,168	79,675	-	-	-	-	-	250	-	-	-	184,837
50 West Homer Elem.	268,587	227,254	421,616	-	-	-	-	-	1,000	-	-	-	918,457
42 William H. Seward Elem.	231,209	128,860	258,346	-	-	-	-	-	960	-	-	-	619,375
81 Student Support Services	1,015,637	53,207	475,153	213,690	50,120	2,050	-	3,200	146,695	50,000	35,000	-	2,044,752
83 Districtwide Services	-	-	1,560,805	-	-	-	-	-	-	-	-	-	1,560,805
96 Unallocated	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>\$ 7,757,210</u>	<u>\$ 4,946,864</u>	<u>\$11,007,588</u>	<u>\$ 213,690</u>	<u>\$ 50,120</u>	<u>\$ 2,050</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 177,119</u>	<u>\$ 50,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 24,242,841</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 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	\$ 2,432	\$ -	\$ 1,283	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ 3,723
31 Chapman Elem.	-	-	-	-	-	-	-	-	-	-	-
80 Connections	-	-	-	-	-	-	-	-	-	-	-
32 Cooper Landing Elem	2,392	-	1,243	-	-	-	-	-	-	-	3,635
68 Fireweed Academy	15,426	-	6,881	-	-	-	-	38	-	-	22,345
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	115,160	-	63,210	-	-	-	-	375	-	-	178,745
13 Homer Middle	93,748	-	51,109	-	-	-	-	303	-	-	145,160
35 Hope	-	-	-	-	-	-	-	-	-	-	-
56 Kachemak Selo Elem./High	10,284	-	4,586	-	-	-	-	25	-	-	14,895
63 Kaleidoscope Charter	38,590	20,010	40,489	-	-	-	-	146	-	-	99,235
48 K-Beach Elem.	168,206	89,310	158,607	-	-	-	-	425	-	-	416,548
67 Kenai Alternative	4,864	-	2,254	-	-	-	-	13	-	-	7,131
07 Kenai Central High	105,053	-	54,908	-	-	-	-	320	-	-	160,281
11 Kenai Middle	80,933	-	55,807	-	-	-	-	313	-	-	137,053
15 Marathon	-	-	-	-	-	-	-	-	-	-	-
47 McNeil Canyon Elem.	43,706	-	19,651	-	-	-	-	108	-	-	63,465
37 Moose Pass Elem.	2,392	-	1,278	-	-	-	-	8	-	-	3,678
51 Mountain View Elem.	100,830	37,825	90,557	-	-	-	-	300	-	-	229,512
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	71,305	-	36,685	-	-	-	-	210	-	-	108,200
52 Nikiski North Star Elem.	105,070	45,023	92,695	-	-	-	-	318	-	-	243,106
38 Nikolaevsk	-	-	-	-	-	-	-	-	-	-	-
02 Niniichik	-	-	-	-	-	-	-	-	-	-	-
33 Paul Banks Elem.	174,897	38,768	123,558	-	-	-	-	478	-	-	337,701
40 Port Graham	-	-	-	-	-	-	-	-	-	-	-
49 Razdolna	20,567	-	9,174	-	-	-	-	50	-	-	29,791
46 Redoubt Elem.	216,037	44,423	155,748	-	-	-	-	675	-	-	416,883
16 River City	-	-	-	-	-	-	-	-	-	-	-
08 Seward High	1,809	-	1,194	-	-	-	-	8	-	-	3,011
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	89,331	10,961	59,679	-	-	-	-	285	-	-	160,256
43 Soldotna Elem.	50,250	39,520	64,199	-	-	-	-	190	-	-	154,159
09 Soldotna High	106,267	-	56,951	-	-	-	-	333	-	-	163,551
64 Soldotna Montessori Charter	20,807	10,505	20,455	-	-	-	-	70	-	-	51,837
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-
03 Susan B. English	5,142	-	2,295	-	-	-	-	13	-	-	7,450
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-
62 Tulen Charter	6,475	-	4,042	-	-	-	-	25	-	-	10,542
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-	-
53 Voznesenka	28,280	-	12,769	-	-	-	-	70	-	-	41,119
50 West Homer Elem.	41,135	20,010	35,245	-	-	-	-	100	-	-	96,490
42 William H. Seward Elem.	46,151	50,026	69,253	-	-	-	-	133	-	-	165,563
81 Student Support Services	1,220,190	194,214	700,852	438,000	83,025	4,850	2,975	82,969	12,140	1,500	2,740,715
83 Districtwide Services	-	-	500,628	-	-	-	-	-	-	-	500,628
	<u>\$ 2,987,729</u>	<u>\$ 600,595</u>	<u>\$ 2,497,285</u>	<u>\$ 438,000</u>	<u>\$ 83,025</u>	<u>\$ 4,850</u>	<u>\$ 2,975</u>	<u>\$ 88,309</u>	<u>\$ 12,140</u>	<u>\$ 1,500</u>	<u>\$ 6,716,408</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 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	Total
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	
65 Aurora Borealis Charter	\$ -	\$ 45,918	\$ 33,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	79,297
31 Chapman Elem.	-	-	-	-	-	-	-	-	495	-	-	495
32 Cooper Landing Elem.	-	-	-	-	-	-	-	-	23	-	-	23
68 Fireweed Academy	-	44,714	32,138	-	-	-	-	-	-	-	-	76,852
66 Homer Flex	24,010	-	12,470	-	-	-	-	-	163	-	-	36,643
06 Homer High	145,451	63,775	114,061	-	-	-	-	-	3,975	-	-	327,262
13 Homer Middle	38,246	-	21,050	-	-	-	-	-	710	-	-	60,006
35 Hope Elem./High	-	-	-	-	-	-	-	-	180	-	-	180
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	180	-	-	180
63 Kaleidoscope	-	-	-	-	-	-	-	-	-	-	-	-
48 K-Beach Elem.	-	52,653	44,745	-	-	-	-	-	900	-	-	98,298
67 Kenai Alternative	-	-	-	-	-	-	-	-	-	-	-	-
07 Kenai Central High	185,014	-	88,783	-	-	-	-	-	2,570	-	-	276,367
11 Kenai Middle	86,176	85,023	99,773	-	-	-	-	-	1,330	-	-	272,302
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	270	-	-	270
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	23	-	-	23
51 Mountain View Elem.	-	85,023	56,288	-	-	-	-	-	990	-	-	142,301
34 Nanwalek Elem/High	-	-	-	-	-	-	-	-	270	-	-	270
10 Nikiski Mid./Sr.	86,176	49,146	85,331	-	-	-	-	-	1,330	-	-	221,983
52 Nikiski North Star Elem.	-	74,402	49,411	-	-	-	-	-	675	-	-	124,488
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	26,725	-	16,286	-	-	-	-	-	370	-	-	43,381
33 Paul Banks Elem.	-	74,402	49,411	-	-	-	-	-	315	-	-	124,128
40 Port Graham Elem./High	13,362	-	8,143	-	-	-	-	-	230	-	-	21,735
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	90	-	-	90
46 Redoubt Elem.	-	49,146	41,846	-	-	-	-	-	450	-	-	91,442
16 River City Academy	-	-	-	-	-	-	-	-	-	-	-	-
08 Seward High	44,057	-	21,882	-	-	-	-	-	1,179	-	-	67,118
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	128,685	51,045	91,983	-	-	-	-	-	1,015	-	-	272,728
43 Soldotna Elem.	-	49,420	41,928	-	-	-	-	-	540	-	-	91,888
09 Soldotna High	215,106	60,814	158,031	-	-	-	-	-	4,225	-	-	438,176
64 Soldotna Montessori Charter	-	500	38	-	-	-	-	-	-	-	-	538
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	6,681	-	4,071	-	-	-	-	-	115	-	-	10,867
01 Tebughna School	6,681	-	4,071	-	-	-	-	-	115	-	-	10,867
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-	-	-
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	225	-	-	225
50 West Homer Elem.	-	-	-	-	-	-	-	-	450	-	-	450
42 William H. Seward Elem.	-	-	-	-	-	-	-	-	450	-	-	450
83 Districtwide Services	-	-	240,533	-	-	-	-	-	-	-	-	240,533
85 Secondary Education	-	-	-	-	10,400	2,250	-	4,050	1,125	-	-	17,825
87 Nursing Services	-	627,542	487,703	-	46,100	-	650	2,100	26,000	6,500	-	1,196,595
	<u>\$ 1,006,370</u>	<u>\$1,413,523</u>	<u>\$1,803,355</u>	<u>\$ -</u>	<u>\$ 56,500</u>	<u>\$ 2,250</u>	<u>\$ 650</u>	<u>\$ 6,150</u>	<u>\$ 50,978</u>	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ 4,346,276</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 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.	\$ -	\$ 365	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720	\$ -	\$ -	\$ 1,113
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-	-
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	-	422	32	-	-	-	-	-	2,825	1,012	-	4,291
13 Homer Middle	-	422	32	-	-	-	-	-	1,800	-	-	2,254
63 Kaleidoscope Charter	-	20,958	25,900	-	-	-	-	-	-	-	-	46,858
48 K-Beach Elem.	-	422	32	-	-	-	-	-	2,250	-	-	2,704
67 Kenai Alternative	-	-	-	-	-	-	-	-	41	-	-	41
07 Kenai Central High	226	-	43	-	-	-	-	-	9,125	1,012	-	10,406
11 Kenai Middle	5,300	-	758	-	-	-	-	-	4,445	-	-	10,503
47 McNeil Canyon Elem.	-	365	28	-	-	-	-	-	1,242	-	-	1,635
51 Mountain View Elem.	-	422	32	-	-	-	-	-	1,350	-	-	1,804
10 Nikiski Mid./Sr.	-	422	32	-	-	-	-	-	4,625	1,012	-	6,091
52 Nikiski North Star Elem.	-	365	28	-	-	-	-	-	225	-	-	618
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	180	1,012	-	1,192
33 Paul Banks Elem.	-	365	28	-	-	-	-	-	450	-	-	843
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	518	-	-	518
46 Redoubt Elem.	-	422	32	-	-	-	-	-	2,700	-	-	3,154
08 Seward High	-	422	32	-	-	-	-	-	2,250	1,012	-	3,716
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	-	422	34	-	-	-	-	-	4,445	-	-	4,901
43 Soldotna Elem.	-	547	42	-	-	-	-	-	1,575	-	-	2,164
09 Soldotna High	18,589	422	2,678	-	-	-	-	-	7,000	1,012	-	29,701
64 Soldotna Montessori Charter	-	6,446	1,931	-	-	-	-	-	-	-	-	8,377
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	-	-	-	-	-	-	-	-	90	-	-	90
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-	-	-
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	-	422	33	-	-	-	-	-	450	-	-	905
42 William H. Seward Elem.	-	365	28	-	-	-	-	-	450	-	-	843
73 Asst Supt Instruction	20,000	-	1,849	-	-	-	-	-	-	-	-	21,849
81 Special Services	18,315	68	7,294	-	875	-	-	-	18,233	2,700	-	47,485
83 Districtwide Services	-	-	184,384	-	-	-	-	-	-	-	-	184,384
84 Curriculum	-	-	-	-	-	-	-	-	-	-	-	-
85 Secondary Education	578,161	131,517	324,697	-	6,175	-	8,335	1,440	51,630	6,350	-	1,108,305
86 Elementary Education	182,665	31,437	98,829	2,700	14,900	-	180	423	50,773	6,027	-	387,934
	<u>\$ 823,256</u>	<u>\$ 197,018</u>	<u>\$ 648,836</u>	<u>\$ 2,700</u>	<u>\$ 21,950</u>	<u>\$ -</u>	<u>\$ 8,515</u>	<u>\$ 1,863</u>	<u>\$ 169,392</u>	<u>\$ 21,149</u>	<u>\$ -</u>	<u>\$ 1,894,679</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 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	\$ 141,616	\$ -	\$ 51,417	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	193,283
31 Chapman Elem.	118,094	420	47,841	-	456	-	250	653	-	167,714
32 Cooper Landing Elem.	12,857	42	4,861	-	568	-	25	327	-	18,680
68 Fireweed Academy	118,500	-	48,111	-	-	-	250	-	-	166,861
66 Homer Flex	129,661	420	49,425	-	561	-	250	653	-	180,970
06 Homer High	223,502	630	77,718	-	3,412	-	825	1,305	-	307,392
13 Homer Middle	145,256	420	51,442	-	534	-	250	653	-	198,555
35 Hope Elem./High	12,707	42	4,861	-	1,304	-	25	327	-	19,266
56 Kachemak Selo Elem./High	31,493	84	10,452	-	468	-	50	653	-	43,200
63 Kaleidoscope Charter	134,648	-	50,341	-	-	-	250	-	-	185,239
48 K-Beach Elem.	137,106	420	50,276	-	581	-	250	653	-	189,286
67 Kenai Alternative	129,661	420	49,425	-	256	-	250	653	-	180,665
07 Kenai Central High	291,757	840	103,636	-	2,224	-	635	1,305	-	400,397
11 Kenai Middle	217,267	630	77,040	-	189	-	375	1,305	-	296,806
47 McNeil Canyon Elem.	147,368	420	51,888	-	254	-	250	653	-	200,833
37 Moose Pass Elem.	13,117	42	4,920	-	483	-	25	45	-	18,632
51 Mountain View Elem.	130,934	420	49,536	-	355	-	250	653	-	182,148
34 Nanwalek Elem./High	62,360	210	24,360	-	1,175	-	125	653	-	88,883
10 Nikiski Mid./Sr.	146,657	420	51,070	-	1,700	-	250	653	-	200,750
52 Nikiski North Star Elem.	136,368	420	50,313	-	367	-	250	653	-	188,371
61 Nikolaevsk Charter	126,934	-	49,317	-	-	-	-	-	-	176,251
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	103,633	336	39,255	-	1,174	-	200	653	-	145,251
33 Paul Banks Elem.	120,420	420	48,175	-	585	-	250	653	-	170,503
40 Port Graham Elem./High	23,682	84	9,478	-	1,424	-	50	653	-	35,371
49 Rzdolna Elem./High	63,860	210	24,647	-	225	-	125	653	-	89,720
46 Redoubt Elem.	133,493	420	49,902	-	569	-	250	653	-	185,287
16 River City Academy	-	-	-	-	-	-	-	-	-	-
08 Seward High	88,865	235	29,521	-	1,767	-	140	653	-	121,181
14 Seward Middle	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	191,268	630	73,390	-	108	-	375	653	-	266,424
43 Soldotna Elem.	152,082	420	52,418	-	571	-	250	653	-	206,394
09 Soldotna High	286,665	840	101,762	-	1,925	-	500	1,958	-	393,650
64 Soldotna Montessori Charter	136,117	-	50,631	-	-	-	250	-	-	186,998
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-
03 Susan B English	12,841	42	4,738	-	1,518	-	25	385	-	19,549
01 Tebughna School	24,544	84	9,745	-	1,750	-	50	653	-	36,826
62 Tulen Charter	84,742	-	35,492	-	-	-	188	-	-	120,422
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-
53 Voznesenka Elem./High	119,973	336	41,806	-	735	-	200	653	-	163,703
50 West Homer Elem.	136,368	420	50,313	-	569	-	250	653	-	188,573
42 Williams H. Seward Elem.	127,672	420	49,212	-	556	-	250	653	-	178,763
83 Districtwide Services	-	-	697,157	-	-	-	-	-	-	697,157
	<u>\$ 4,414,088</u>	<u>\$ 11,197</u>	<u>\$2,325,892</u>	<u>\$ -</u>	<u>\$ 28,363</u>	<u>\$ -</u>	<u>\$ 8,438</u>	<u>\$ 21,976</u>	<u>\$ -</u>	<u>\$ 6,809,954</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
Location	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses		
65 Aurora Borealis Charter	\$ 43,952	\$ 40,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	84,527
31 Chapman Elem.	49,389	45,731	-	-	1,000	-	180	-	-	96,300
32 Cooper Landing Elem.	46,689	41,211	-	-	20,200	-	90	-	-	108,190
68 Fireweed Academy	41,105	43,465	-	-	-	-	-	-	-	84,570
66 Homer Flex	48,541	41,765	-	-	7,050	225	572	-	-	98,153
06 Homer High	112,953	111,178	-	-	18,700	-	585	-	-	243,416
13 Homer Middle	47,236	45,086	-	-	1,000	-	2,700	-	-	96,022
35 Hope Elem./High	43,220	40,172	-	-	14,450	-	45	-	-	97,887
56 Kachemak Selo Elem./High	47,608	41,485	-	709	5,250	-	180	-	-	95,232
63 Kaleidoscope Charter	54,192	46,937	-	-	-	-	-	-	-	101,129
48 K-Beach Elem.	93,684	89,937	-	-	10,250	-	3,060	-	-	196,931
67 Kenai Alternative	36,812	38,252	-	-	8,750	-	248	-	-	84,062
07 Kenai Central High	156,621	139,726	-	-	18,900	-	1,215	-	-	316,462
11 Kenai Middle	109,308	94,615	-	-	2,500	-	1,125	-	-	207,548
15 Marathon School	-	-	-	-	3,750	-	-	-	-	3,750
47 McNeil Canyon Elem.	54,403	47,232	-	-	6,050	-	630	-	-	108,315
37 Moose Pass Elem.	36,812	38,252	-	-	15,200	-	45	-	-	90,309
51 Mountain View Elem.	95,249	90,405	-	-	1,500	-	2,758	-	-	189,912
34 Nanwalek Elem./High	48,541	41,765	-	-	159,575	-	1,125	3,905	-	254,911
10 Nikiski Mid./Sr.	98,296	91,319	-	-	11,221	-	900	-	-	201,736
52 Nikiski North Star Elem.	45,258	44,493	-	-	10,300	-	540	-	-	100,591
61 Nikolaevsk Charter	17,824	17,800	-	-	-	-	-	-	-	35,624
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-
02 Niniichik Elem./High	55,470	47,552	-	-	1,700	-	180	-	-	104,902
33 Paul Banks Elem.	59,744	48,831	-	-	7,700	-	450	-	-	116,725
40 Port Graham Elem./High	46,689	41,211	-	-	159,575	-	225	1,808	-	249,508
49 Razdolna Elem./High	48,541	41,765	-	-	5,500	-	180	-	-	95,986
46 Redoubt Elem.	79,670	70,270	-	-	1,000	-	738	-	1,000	151,678
16 River City Academy	-	-	-	-	-	-	-	-	-	-
08 Seward High	75,462	69,010	-	-	48,000	-	1,026	-	-	193,498
14 Seward Middle	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	102,271	92,509	-	-	3,400	-	1,926	-	-	200,106
43 Soldotna Elem.	59,744	48,831	-	-	1,500	-	675	-	-	110,750
09 Soldotna High	230,967	208,400	-	-	4,500	-	3,150	-	-	447,017
64 Soldotna Montessori Charter	54,403	46,556	-	-	-	-	-	-	-	100,959
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-
03 Susan B English	36,812	38,252	-	-	10,700	-	90	5,424	-	91,278
01 Tebughna School	27,970	35,605	-	-	45,550	-	450	4,339	-	113,914
62 Tulen Charter	47,696	41,700	-	-	-	-	-	-	-	89,396
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-
53 Voznesenka Elem./High	55,470	47,552	-	-	5,300	-	270	-	-	108,592
50 West Homer Elem.	45,258	44,493	-	-	1,500	-	914	-	-	92,165
42 William H. Seward Elem.	59,744	48,831	-	-	20,300	-	1,800	-	-	130,675
83 DistictWide Services	-	459,600	-	-	-	-	-	-	-	459,600
	<u>\$ 2,413,604</u>	<u>\$ 2,662,369</u>	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 631,871</u>	<u>\$ 225</u>	<u>\$ 28,072</u>	<u>\$ 15,476</u>	<u>\$ -</u>	<u>\$ 5,752,326</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

		3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>		
70	Board Of Education	\$ -	\$ 71,341	\$ 99,149	\$ 125,000	\$ 23,463	\$ 180	\$ 1,080	\$ 21,119	\$ 28,900	\$ -	\$ 370,232
71	Office Of Superintendent	216,378	39,741	87,658	-	14,675	15,675	5,522	7,139	3,600	-	390,388
73	Asst Supt Instruction	181,245	87,954	114,578	-	5,125	2,725	18,022	71,262	900	-	481,811
83	DistictWide Services	-	-	72,158	-	-	-	-	-	-	-	72,158
88	Communications/Relations	-	-	-	-	-	-	-	-	-	-	-
		<u>\$ 397,623</u>	<u>\$ 199,036</u>	<u>\$ 373,543</u>	<u>\$ 125,000</u>	<u>\$ 43,263</u>	<u>\$ 18,580</u>	<u>\$ 24,624</u>	<u>\$ 99,520</u>	<u>\$ 33,400</u>	<u>\$ -</u>	<u>\$ 1,314,589</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,672	\$ -	\$ 97,672
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	62,434	-	62,434
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	-	-	-
61 Nikolaevsk Charter	-	-	-	-	-	-	-	-	-	-	35,229	-	35,229
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	92,087	-	92,087
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	28,522	-	28,522
74 Fiscal Services	-	828,723	497,402	169,608	4,835	12,674	9,122	-	6,537	4,950	(200,000)	-	1,333,851
75 Planning & Operations	-	235,305	132,780	900	2,825	345	180	-	9,135	2,700	-	-	384,170
76 Purchasing & Warehouse	-	508,101	384,208	-	2,461	3,113	8,325	-	45,599	738	(200,000)	7,200	759,745
77 Human Resources	189,561	446,867	344,608	291,609	13,463	6,500	21,872	-	38,316	44,050	(100,000)	-	1,296,846
78 Information Services	3,500	1,078,645	632,571	3,600	3,550	8,859	187,958	-	252,244	2,970	-	27,900	2,201,797
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	183,841	-	-	-	1,934,465	-	-	-	-	-	2,118,306
	<u>\$ 193,061</u>	<u>\$3,097,641</u>	<u>\$2,175,410</u>	<u>\$ 465,717</u>	<u>\$ 27,134</u>	<u>\$ 31,491</u>	<u>\$2,161,922</u>	<u>\$ -</u>	<u>\$ 351,831</u>	<u>\$ 55,408</u>	<u>\$ (184,056)</u>	<u>\$ 35,100</u>	<u>\$ 8,410,659</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4600 Operations and Maintenance of Plant

	3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
Location	Non-Certified Salaries	Employee Benefits	Staff Travel	Utility Services	Energy	Purchased Services	Insurance Premiums	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 35,085	\$ 41,533	\$ -	\$ -	\$ -	\$ 586,904	\$ -	\$ -	\$ -	\$ -	663,522
31 Chapman Elem.	69,770	67,304	-	12,693	98,413	225	-	2,429	-	-	250,834
80 Connections	17,222	20,655	-	537	3,982	-	-	450	-	-	42,846
32 Cooper Landing Elem.	17,149	20,605	-	5,572	27,632	225	-	1,620	-	-	72,803
68 Fireweed Academy	11,284	12,924	-	-	-	217,001	-	-	-	-	241,209
66 Homer Flex	19,982	21,425	-	1,998	8,679	-	-	1,620	-	-	53,704
06 Homer High	230,157	208,147	-	28,965	327,130	900	-	21,126	-	-	816,425
13 Homer Middle	88,836	88,485	-	7,018	137,107	225	-	7,009	-	-	328,680
35 Hope Elem./High	21,669	21,960	-	-	52,508	225	-	1,620	-	-	97,982
56 Kachemak Selo Elem./High	32,503	32,939	-	239	16,808	27,930	-	1,620	-	-	112,039
63 Kaleidoscope Charter	103,954	93,084	-	-	-	589,282	-	-	-	-	786,320
48 K-Beach Elem.	101,013	107,599	-	5,842	131,099	225	-	4,524	-	-	350,302
67 Kenai Alternative	22,441	22,224	-	2,988	71,113	225	-	1,327	-	-	120,318
07 Kenai Central High	251,506	245,486	-	36,795	391,438	900	-	26,613	-	-	952,738
11 Kenai Middle	136,659	133,745	-	13,119	190,590	491	-	9,242	-	-	483,846
47 McNeil Canyon Elem.	69,770	67,304	-	9,865	106,693	225	-	2,919	-	-	256,776
37 Moose Pass Elem.	18,597	21,041	-	9,102	35,845	225	-	1,620	-	-	86,430
51 Mountain View Elem.	136,659	133,743	-	12,662	169,191	225	-	4,712	-	-	457,192
34 Nanwalek Elem/High	16,562	20,430	171	8,499	130,394	28,346	-	1,958	-	-	206,360
10 Nikiski Mid./Sr.	166,302	158,083	-	17,783	365,504	900	-	15,442	-	-	724,014
52 Nikiski North Star Elem.	95,071	90,352	-	8,233	156,591	225	-	4,455	-	-	354,927
61 Nikolaevsk Charter	-	-	-	-	-	1,369	-	-	-	-	1,369
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-
02 Ninilchik Elem./High	102,729	92,647	-	1,449	84,233	675	-	6,448	-	-	288,181
33 Paul Banks Elem.	63,210	65,341	-	9,143	93,932	225	-	3,234	-	-	235,085
40 Port Graham Elem./High	17,149	20,604	-	2,009	129,623	518	-	2,228	-	-	172,131
49 Razdolna Elem./High	31,882	32,752	-	2,106	34,619	70,046	-	1,620	-	-	173,025
46 Redoubt Elem.	112,888	111,158	-	10,159	106,676	225	-	4,241	-	-	345,347
16 River City Academy	-	-	-	-	-	-	-	-	-	-	-
08 Seward High	83,445	87,293	125	51,417	176,165	900	-	10,574	-	-	409,919
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	219,411	204,937	-	12,322	348,172	225	-	13,659	-	-	798,726
43 Soldotna Elem.	138,363	134,256	-	8,651	116,728	225	-	4,827	-	-	403,050
09 Soldotna High	236,817	225,614	-	28,558	343,283	900	-	22,940	-	-	858,112
64 Soldotna Montessori Charter	766	57	-	-	-	553,401	-	-	-	-	554,224
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	86,250	87,709	-	20,413	234,817	855	-	7,244	-	-	437,288
01 Tebughna School	35,633	41,611	-	31,969	138,317	675	-	3,214	-	-	251,419
62 Tulen Charter	-	-	-	-	-	27,440	-	-	-	-	27,440
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-	-
53 Voznesenka Elem./High	72,663	83,640	-	3,246	34,607	135,208	-	1,620	-	-	330,984
50 West Homer Elem.	111,264	110,670	-	12,524	144,273	225	-	4,210	-	-	383,166
42 William H. Seward Elem.	95,071	90,351	250	11,414	190,724	225	-	4,651	-	-	392,686
75 Planning & Operations	3,123	3,721	3,800	275	10,532	240,900	-	35,730	-	-	298,081
76 Purchasing & Warehouse	-	-	-	8,490	102,880	-	-	1,350	-	-	112,720
77 Human Resources	211,258	38,461	-	-	-	-	-	-	-	-	249,719
83 Districtwide Services	-	267,872	-	81,600	-	9,555,983	-	-	-	-	9,905,455
85 Secondary Education	6,500	1,947	-	-	-	-	-	-	-	-	8,447
86 Elementary Education	-	-	-	62	-	-	-	-	-	-	62
	<u>\$3,290,613</u>	<u>\$3,329,709</u>	<u>\$ 4,346</u>	<u>\$ 477,717</u>	<u>\$ 4,710,298</u>	<u>\$12,045,124</u>	<u>\$ -</u>	<u>\$ 238,096</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$24,095,903</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Student Activities

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Chapman Elem.	5,412	3,184	829	-	-	-	-	-	-	-	9,425
80 Connections	-	-	-	-	-	-	-	-	-	5,800	5,800
32 Cooper Landing Elem.	1,492	716	248	-	-	-	-	-	-	244	2,700
66 Homer Flex	1,516	740	221	-	-	-	-	-	-	308	2,785
06 Homer High	44,199	5,108	21,948	-	150	-	-	-	1,115	4,339	76,859
13 Homer Middle	5,735	3,315	872	-	-	-	-	-	-	-	9,922
35 Hope Elem./High	2,194	450	313	-	-	-	-	-	-	145	3,102
56 Kachemak Selo Elem./High	2,307	563	330	-	-	-	-	-	-	199	3,399
48 K-Beach Elem.	8,979	5,783	1,332	-	-	-	-	-	-	-	16,094
67 Kenai Alternative	1,575	799	230	-	-	-	-	-	-	325	2,929
07 Kenai Central High	55,874	7,151	23,640	-	300	-	-	-	125	4,918	92,008
11 Kenai Middle	12,378	5,794	1,807	-	-	-	-	-	-	-	19,979
47 McNeil Canyon Elem.	4,350	2,122	636	-	-	-	-	-	-	-	7,108
37 Moose Pass Elem.	1,117	245	160	-	-	-	-	-	-	-	1,522
51 Mountain View Elem.	9,541	6,345	1,418	-	-	-	-	-	-	-	17,304
34 Nanwalek Elem/High	2,093	1,901	367	-	-	-	-	-	-	542	4,903
10 Nikiski Mid./Sr.	51,835	4,275	23,058	-	189	-	-	-	305	2,387	82,049
52 Nikiski North Star Elem.	6,407	3,211	938	-	-	-	-	-	-	-	10,556
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	-
02 Niniichik Elem./High	5,053	1,373	725	-	-	-	-	-	-	506	7,657
33 Paul Banks Elem.	4,356	3,580	656	-	-	-	-	-	-	-	8,592
40 Port Graham Elem./High	2,194	450	313	-	-	-	-	-	-	289	3,246
49 Razdolna Elem./High	2,824	1,080	409	-	-	-	-	-	-	416	4,729
46 Redoubt Elem.	7,966	4,770	1,177	-	-	-	-	-	-	-	13,913
16 River City Academy	-	-	-	-	-	-	-	-	-	-	-
08 Seward High	34,418	1,883	15,532	-	800	-	-	-	85	1,953	54,671
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	12,241	5,657	1,786	-	-	-	-	-	-	-	19,684
43 Soldotna Elem.	6,449	5,189	1,031	-	-	-	-	-	-	-	12,669
09 Soldotna High	57,651	8,852	23,909	-	160	-	-	-	125	8,136	98,833
44 Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-
03 Susan B English	2,689	461	382	-	-	-	-	-	-	289	3,821
01 Tebughna School	2,698	470	383	-	-	-	-	-	-	181	3,732
62 Tulen Charter	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-	-
53 Voznesenka Elem./High	3,332	2,460	530	-	-	-	-	-	-	325	6,647
50 West Homer Elem.	6,177	3,949	946	-	-	-	-	-	-	-	11,072
42 William H. Seward Elem.	6,452	3,256	945	-	-	-	-	-	-	-	10,653
73 Asst Supt Instruction	-	-	-	-	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	10,230	2,666	136,068	-	-	-	-	-	-	7,500	156,464
85 Secondary Education	2,000	-	153	-	1,125	-	-	-	3,600	-	6,878
	<u>\$ 383,734</u>	<u>\$ 97,798</u>	<u>\$ 263,292</u>	<u>\$ -</u>	<u>\$ 2,724</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,355</u>	<u>\$ 38,802</u>	<u>\$ 791,705</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget

Summary Of Object Codes By Fund/Function/Location

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

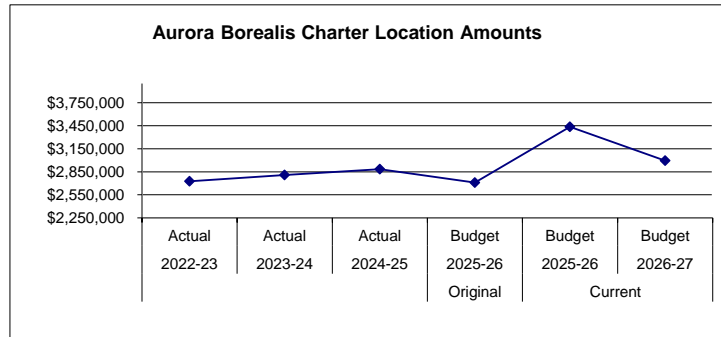
<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83 Districtwide Services	-	-
	<u>\$ -</u>	<u>\$ -</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,128,234	\$ 1,144,623	\$ 1,166,831	3100 Certificated Salaries	\$ 1,126,399	\$ 1,144,926	\$ 1,164,864	\$ 19,938	2
248,307	250,825	232,505	3200 Non-Certificated Salaries	215,463	211,689	219,443	7,754	4
581,959	603,526	593,791	3500 Employee Benefits	767,070	770,490	802,698	32,208	4
<u>1,958,500</u>	<u>1,998,974</u>	<u>1,993,127</u>	Subtotal - Personnel Services	<u>2,108,932</u>	<u>2,127,105</u>	<u>2,187,005</u>	<u>59,900</u>	<u>3</u>
5,202	21,765	24,584	4100 Professional and Technical Services	-	18,925	-	(18,925)	-
128	32	3	4200 Staff Travel	-	750	-	(750)	-
23,751	9,225	15,016	4250 Student Travel	-	20,500	-	(20,500)	(100)
4,940	4,862	5,333	4300 Utility Services	-	2,500	-	(2,500)	-
38,769	39,413	39,723	4350 Energy	-	1,000	-	(1,000)	-
516,336	573,912	600,940	4400 Other Purchased Services	577,841	601,533	586,904	(14,629)	(2)
76,419	70,403	64,658	4500 Supplies, Materials, and Media	(63,417)	298,958	122,375	(176,583)	(59)
1,779	2,155	2,230	4900 Other Expenses	-	263,406	-	(263,406)	(100)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	100
84,751	84,337	88,063	4950 Indirect Costs	86,369	97,474	97,672	198	0
<u>752,075</u>	<u>806,104</u>	<u>840,550</u>	Subtotal - Other	<u>600,793</u>	<u>1,305,046</u>	<u>806,951</u>	<u>(498,095)</u>	<u>(38)</u>
<u>14,612</u>	<u>1,924</u>	<u>50,343</u>	5100 Equipment	-	3,900	-	(3,900)	(100)
<u>\$ 2,725,187</u>	<u>\$ 2,807,002</u>	<u>\$ 2,884,020</u>	Location Totals	<u>\$ 2,709,725</u>	<u>\$ 3,436,051</u>	<u>\$ 2,993,956</u>	<u>\$ (442,095)</u>	<u>(13)</u>



Aurora Borealis Charter School (ABCS), located in Kenai, Alaska, is housed in the former Kenai Elementary building. ABCS endeavors to provide students with a classical education. Programs are spiraling in nature with modifications driven by assessment data. Aurora Borealis has an enrollment of approximately 180 students in grades K-8.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 65 Aurora Borealis Charter School

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
187.00	192.00	198.00	Enrollment in ADM (K-8)	192.00	198.00	194.00

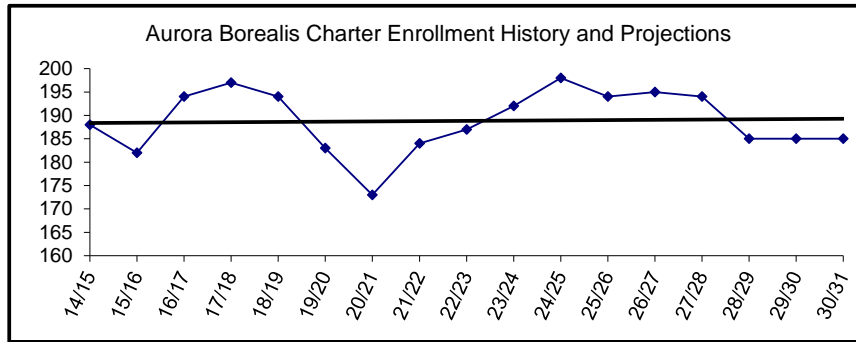
FTE's Included In Current Budget

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	-	0.10	Specialist*	0.10	0.03	0.03
-	-	-	Special Ed Teacher**	-	0.13	0.13
<u>13.30</u>	<u>13.00</u>	<u>13.10</u>	Certificated Subtotal	<u>13.10</u>	<u>13.16</u>	<u>13.16</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
1.76	1.76	1.76	Aide	1.76	1.76	1.76
0.63	0.63	0.63	Nurse***	0.63	0.63	0.63
1.76	1.76	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>6.03</u>	<u>6.03</u>	<u>5.15</u>	Non-Certificated Subtotal	<u>5.15</u>	<u>5.15</u>	<u>5.15</u>
<u>19.33</u>	<u>19.03</u>	<u>18.25</u>	Total	<u>18.25</u>	<u>18.31</u>	<u>18.31</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.

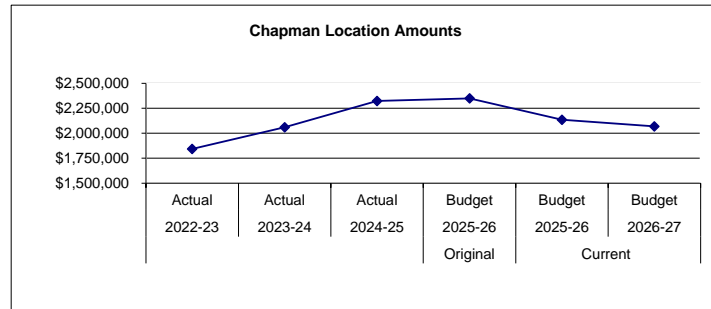


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 889,301	\$ 1,007,296	\$ 1,164,600	3100 Certificated Salaries	\$ 1,196,580	\$ 1,074,692	\$ 966,015	\$ (108,677)	(10)
231,515	213,627	227,998	3200 Non-Certificated Salaries	208,363	243,785	220,568	(23,217)	(10)
573,854	615,780	697,178	3500 Employee Benefits	818,340	689,008	750,418	61,410	9
<u>1,694,670</u>	<u>1,836,703</u>	<u>2,089,776</u>	Subtotal - Personnel Services	<u>2,223,283</u>	<u>2,007,485</u>	<u>1,937,001</u>	<u>(70,484)</u>	(4)
-	74,231	102,319	4100 Professional and Technical Services	-	-	-	-	-
75	639	957	4200 Staff Travel	912	912	456	(456)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
12,201	14,775	13,100	4300 Utility Services	12,823	12,823	13,693	870	7
80,047	109,571	95,247	4350 Energy	90,422	90,422	98,413	7,991	9
1,678	1,166	1,591	4400 Other Purchased Services	2,178	2,178	1,915	(263)	(12)
53,521	21,306	18,758	4500 Supplies, Materials, and Media	18,786	21,145	16,442	(4,703)	(22)
718	725	910	4900 Other Expenses	725	725	653	(72)	(10)
<u>148,240</u>	<u>222,413</u>	<u>232,882</u>	Subtotal - Other	<u>125,846</u>	<u>128,205</u>	<u>131,572</u>	<u>3,367</u>	3
544	1,196	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,843,454</u>	<u>\$ 2,060,312</u>	<u>\$ 2,322,658</u>	Location Totals	<u>\$ 2,349,129</u>	<u>\$ 2,135,690</u>	<u>\$ 2,068,573</u>	<u>\$ (67,117)</u>	(3)



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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
148.00	148.00	168.00	Enrollment in ADM (K-8)	170.00	168.00	157.00

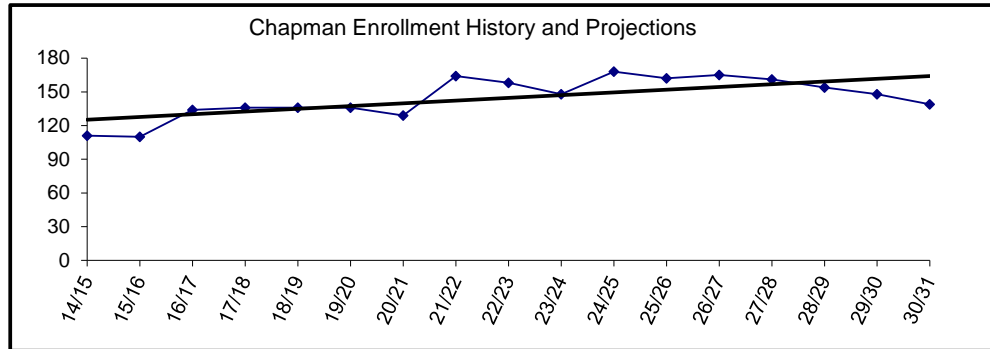
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.23	9.00	11.00	Teacher (Includes Quest)	11.50	11.00	10.00
0.89	0.99	1.10	Specialist*	0.70	-	-
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>15.12</u>	<u>12.99</u>	<u>15.10</u>	Certificated Subtotal	<u>15.20</u>	<u>14.00</u>	<u>13.00</u>
1.76	1.76	1.76	Special Ed Aide	1.76	2.64	2.64
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	-	-	Nurse***	-	-	-
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>5.52</u>	<u>4.64</u>	<u>4.64</u>	Non-Certificated Subtotal	<u>4.64</u>	<u>5.52</u>	<u>5.52</u>
<u>20.64</u>	<u>17.63</u>	<u>19.74</u>	Total	<u>19.84</u>	<u>19.52</u>	<u>18.52</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.

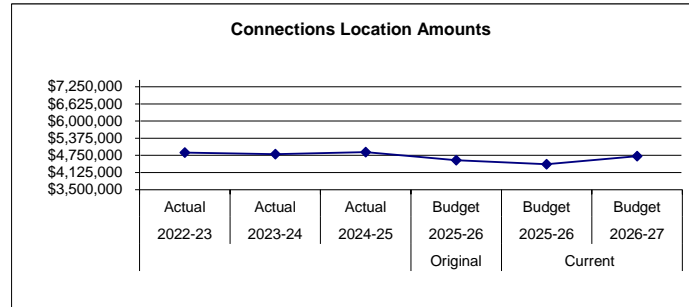


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,459,191	\$ 1,174,141	\$ 1,304,423	3100 Certificated Salaries	\$ 1,056,793	\$ 1,092,752	\$ 1,105,014	\$ 12,262	1
370,521	347,765	330,571	3200 Non-Certificated Salaries	354,310	312,283	317,971	5,688	2
791,914	670,220	746,140	3500 Employee Benefits	808,426	695,145	817,143	121,998	18
<u>2,621,626</u>	<u>2,192,126</u>	<u>2,381,134</u>	Subtotal - Personnel Services	<u>2,219,529</u>	<u>2,100,180</u>	<u>2,240,128</u>	<u>139,948</u>	<u>7</u>
322,177	426,649	374,564	4100 Professional and Technical Services	400,000	373,867	500,000	126,133	34
21,646	12,618	9,036	4200 Staff Travel	10,500	10,500	5,250	(5,250)	(50)
14,188	17,675	42,502	4250 Student Travel	12,500	34,585	12,500	(22,085)	(64)
79,274	86,071	53,825	4300 Utility Services	71,000	71,000	70,924	(76)	(0)
3,265	4,211	4,132	4350 Energy	3,602	3,602	3,982	380	-
97,855	94,720	108,570	4400 Other Purchased Services	45,153	56,003	45,277	(10,726)	(19)
1,492,283	1,658,026	1,632,603	4500 Supplies, Materials, and Media	1,628,499	1,475,715	1,660,450	184,735	13
-	-	109,503	4800 Tuition and Stipends	-	120,500	-	(120,500)	(100)
7,796	12,925	9,471	4900 Other Expenses	8,225	8,225	8,353	128	2
<u>2,038,484</u>	<u>2,312,895</u>	<u>2,344,206</u>	Subtotal - Other	<u>2,179,479</u>	<u>2,153,997</u>	<u>2,306,736</u>	<u>152,739</u>	<u>7</u>
<u>189,929</u>	<u>290,717</u>	<u>144,629</u>	5100 Equipment	<u>175,000</u>	<u>174,620</u>	<u>175,000</u>	<u>380</u>	<u>0</u>
<u>\$ 4,850,039</u>	<u>\$ 4,795,738</u>	<u>\$ 4,869,969</u>	Location Totals	<u>\$ 4,574,008</u>	<u>\$ 4,428,797</u>	<u>\$ 4,721,864</u>	<u>\$ 293,067</u>	<u>7</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
1,107.00	1,174.00	1,199.00	Enrollment in ADM (9-12)	1,072.00	1,199.00	1,135.00

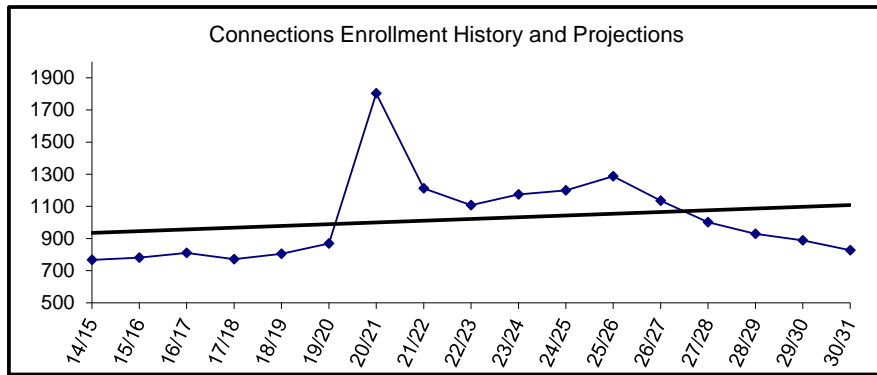
FTE's Included In Current Budget

2.00	0.90	1.00	Administrator	1.00	1.00	1.00
12.00	12.00	12.00	Teacher (Includes Quest)	8.50	9.00	9.00
-	-	-	Specialist*	-	-	-
3.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>17.00</u>	<u>14.90</u>	<u>15.00</u>	Certificated Subtotal	<u>11.50</u>	<u>12.00</u>	<u>12.00</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
7.70	7.70	6.70	Support	6.70	5.70	5.70
0.25	0.50	0.50	Custodian	0.50	0.50	0.50
<u>7.95</u>	<u>8.20</u>	<u>7.20</u>	Non-Certificated Subtotal	<u>7.20</u>	<u>6.20</u>	<u>6.20</u>
<u>24.95</u>	<u>23.10</u>	<u>22.20</u>	Total	<u>18.70</u>	<u>18.20</u>	<u>18.20</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.

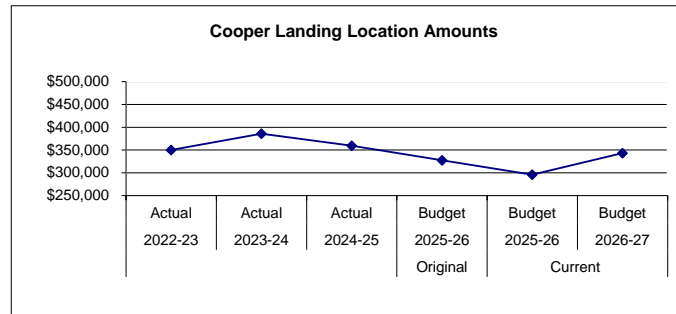


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 112,916	\$ 128,246	\$ 141,579	3100 Certificated Salaries	\$ 74,815	\$ 77,984	\$ 80,074	\$ 2,090	3
56,634	70,697	48,385	3200 Non-Certificated Salaries	72,318	62,478	79,043	16,565	27
96,417	109,251	97,711	3500 Employee Benefits	118,177	92,711	126,226	33,515	36
<u>265,967</u>	<u>308,194</u>	<u>287,675</u>	Subtotal - Personnel Services	<u>265,310</u>	<u>233,173</u>	<u>285,343</u>	<u>52,170</u>	<u>22</u>
137	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,337	1,584	1,824	4200 Staff Travel	1,136	1,136	568	(568)	(50)
33,078	34,905	36,221	4300 Utility Services	27,747	27,747	25,772	(1,975)	(7)
29,085	27,859	26,165	4350 Energy	28,870	28,870	27,632	(1,238)	(4)
410	2,428	251	4400 Other Purchased Services	398	398	358	(40)	(10)
18,496	9,443	6,709	4500 Supplies, Materials, and Media	3,297	3,860	3,001	(859)	(22)
698	756	701	4900 Other Expenses	701	701	571	(130)	(19)
<u>84,241</u>	<u>76,975</u>	<u>71,871</u>	Subtotal - Other	<u>62,149</u>	<u>62,712</u>	<u>57,902</u>	<u>(4,810)</u>	<u>(8)</u>
-	646	-	5100 Equipment	-	-	-	-	-
<u>\$ 350,208</u>	<u>\$ 385,815</u>	<u>\$ 359,546</u>	Location Totals	<u>\$ 327,459</u>	<u>\$ 295,885</u>	<u>\$ 343,245</u>	<u>\$ 47,360</u>	<u>16</u>



Cooper Landing Schools serves students in grades K-12, and is located in Cooper Landing, Alaska. Cooper Landing is located on the banks of the Kenai River and Kenai Lake. Kenai Lake feeds into the Kenai River near mile 48 of the Sterling Highway in the heart of Cooper Landing. Despite the school's rural location, students have access to cutting edge technology and participate daily in distance education opportunities. Students have the opportunities to participate in activities that include music, drama, cross country skiing, downhill skiing, soccer and Battle of the Books.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
19.00	20.00	16.00	Enrollment in ADM (K-12)	15.00	16.00	15.00

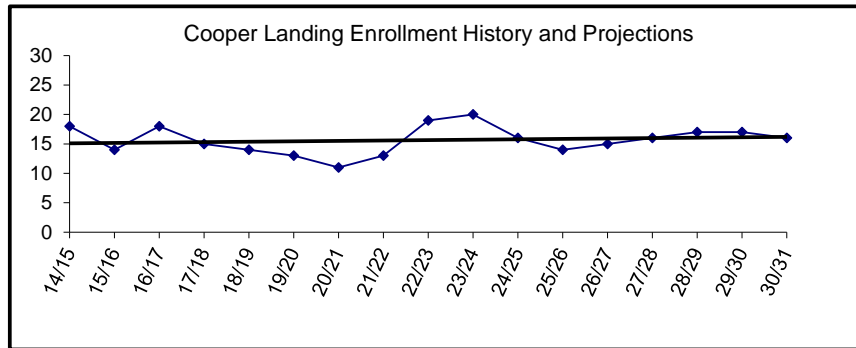
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.10	0.10
1.00	1.90	2.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	0.10	0.10	Specialist*	-	0.03	0.03
-	-	-	Special Ed Teacher**	-	-	-
<u>1.10</u>	<u>2.10</u>	<u>2.20</u>	Certificated Subtotal	<u>1.10</u>	<u>1.13</u>	<u>1.13</u>
0.88	0.88	-	Aide	0.44	0.44	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>1.38</u>	Non-Certificated Subtotal	<u>1.82</u>	<u>1.82</u>	<u>1.82</u>
<u>3.36</u>	<u>4.36</u>	<u>3.58</u>	Total	<u>2.92</u>	<u>2.95</u>	<u>2.95</u>

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

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

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

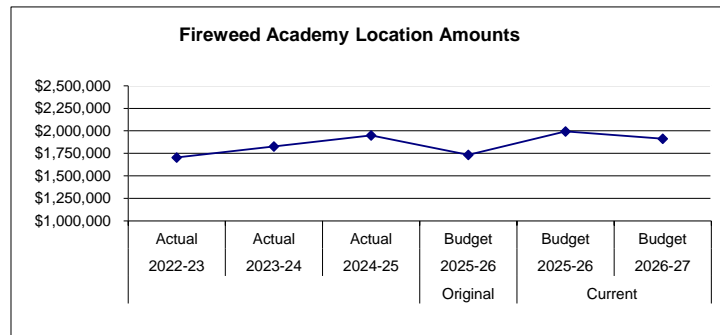


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 620,306	\$ 663,357	\$ 694,901	3100 Certificated Salaries	\$ 679,007	\$ 606,105	\$ 622,573	\$ 16,468	3
215,996	234,340	283,017	3200 Non-Certificated Salaries	257,549	228,954	222,202	(6,752)	(3)
474,714	497,879	548,375	3500 Employee Benefits	498,432	469,945	478,939	8,994	2
<u>1,311,016</u>	<u>1,395,576</u>	<u>1,526,293</u>	Subtotal - Personnel Services	<u>1,434,988</u>	<u>1,305,004</u>	<u>1,323,714</u>	<u>18,710</u>	<u>1</u>
17,073	17,954	31,101	4100 Professional and Technical Services	-	15,149	-	(15,149)	-
3,085	2,540	1,844	4200 Staff Travel	-	1,700	-	(1,700)	(100)
1,712	-	1,059	4250 Student Travel	-	-	-	-	-
5,679	7,130	6,991	4300 Utility Services	-	4,500	-	(4,500)	-
37,725	36,113	33,640	4350 Energy	-	8,000	-	(8,000)	-
240,581	267,020	261,984	4400 Other Purchased Services	216,824	271,342	217,001	(54,341)	(20)
24,117	39,054	22,184	4500 Supplies, Materials, and Media	82,414	314,662	310,639	(4,023)	(1)
3,214	(2,856)	(5,838)	4900 Other Expenses	-	11,777	-	(11,777)	100
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
57,681	60,042	65,524	4950 Indirect Costs	-	61,053	62,434	1,381	2
<u>390,867</u>	<u>426,997</u>	<u>418,489</u>	Subtotal - Other	<u>299,238</u>	<u>688,183</u>	<u>590,074</u>	<u>(98,109)</u>	<u>(14)</u>
3,001	4,995	4,407	5100 Equipment	-	1,000	-	(1,000)	-
<u>\$ 1,704,884</u>	<u>\$ 1,827,568</u>	<u>\$ 1,949,189</u>	Location Totals	<u>\$ 1,734,226</u>	<u>\$ 1,994,187</u>	<u>\$ 1,913,788</u>	<u>\$ (80,399)</u>	<u>(4)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
107.00	105.00	104.00	Enrollment in ADM (K-6)	110.00	104.00	105.00

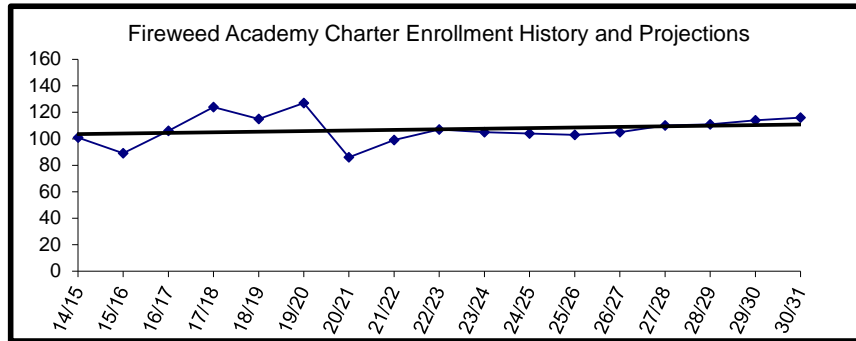
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.00	6.00	6.50	Teacher (Includes Quest)	6.50	6.00	6.00
0.38	0.37	0.25	Specialist*	0.25	0.15	0.15
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>8.38</u>	<u>8.37</u>	<u>8.75</u>	Certificated Subtotal	<u>8.75</u>	<u>8.15</u>	<u>8.15</u>
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
1.38	1.57	1.57	Aide	1.57	1.57	1.57
0.65	0.65	0.77	Nurse***	0.77	0.62	0.62
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.35	0.35	0.38	Custodian	0.38	0.31	0.31
<u>5.14</u>	<u>5.33</u>	<u>5.48</u>	Non-Certificated Subtotal	<u>5.48</u>	<u>5.26</u>	<u>5.26</u>
<u>13.52</u>	<u>13.70</u>	<u>14.23</u>	Total	<u>14.23</u>	<u>13.41</u>	<u>13.41</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.

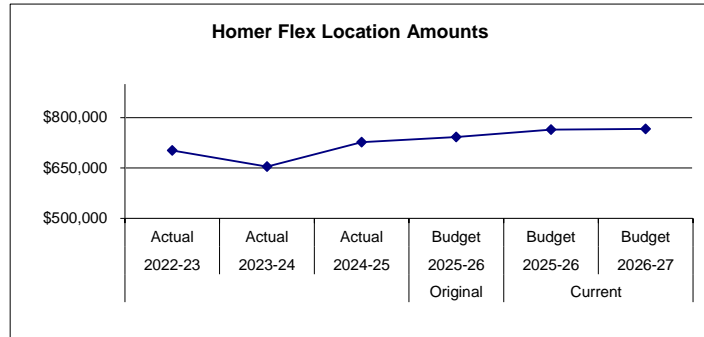


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 353,495	\$ 358,248	\$ 369,591	3100 Certificated Salaries	\$ 368,121	\$ 387,951	\$ 381,924	\$ (6,027)	(2)
94,543	70,496	89,436	3200 Non-Certificated Salaries	89,701	109,013	89,045	(19,968)	(18)
222,153	191,936	221,529	3500 Employee Benefits	258,203	237,829	270,195	32,366	14
<u>670,191</u>	<u>620,680</u>	<u>680,556</u>	Subtotal - Personnel Services	<u>716,025</u>	<u>734,793</u>	<u>741,164</u>	<u>6,371</u>	1
-	-	350	4100 Professional and Technical Services	-	-	-	-	-
1,459	1,236	1,776	4200 Staff Travel	1,122	1,122	561	(561)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
15,313	16,258	15,222	4300 Utility Services	9,110	9,110	9,048	(62)	(1)
7,958	8,781	8,971	4350 Energy	8,286	8,286	8,679	393	5
375	463	554	4400 Other Purchased Services	546	660	491	(169)	(26)
5,181	5,558	18,175	4500 Supplies, Materials, and Media	6,161	9,160	5,662	(3,498)	(38)
1,137	1,214	1,183	4900 Other Expenses	1,150	1,150	961	(189)	(16)
<u>31,423</u>	<u>33,510</u>	<u>46,231</u>	Subtotal - Other	<u>26,375</u>	<u>29,488</u>	<u>25,402</u>	<u>(4,086)</u>	(14)
535	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 702,149</u>	<u>\$ 654,190</u>	<u>\$ 726,787</u>	Location Totals	<u>\$ 742,400</u>	<u>\$ 764,281</u>	<u>\$ 766,566</u>	<u>\$ 2,285</u>	0



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
37.00	37.00	37.00	Enrollment in ADM (9-12)	30.00	37.00	30.00

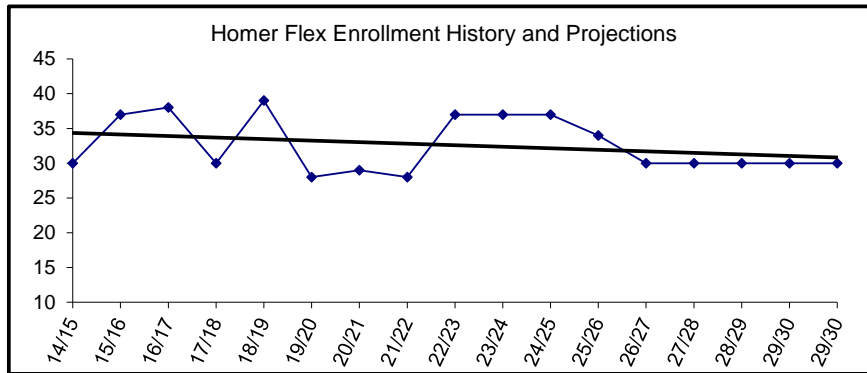
FTE's Included In Current Budget

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
0.25	0.25	0.25	Specialist*	0.25	0.29	0.29
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	Certificated Subtotal	<u>4.25</u>	<u>4.29</u>	<u>4.29</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>1.88</u>	<u>1.82</u>	<u>1.82</u>	Non-Certificated Subtotal	<u>1.82</u>	<u>1.82</u>	<u>1.82</u>
<u>6.13</u>	<u>6.07</u>	<u>6.07</u>	Total	<u>6.07</u>	<u>6.11</u>	<u>6.11</u>

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

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

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

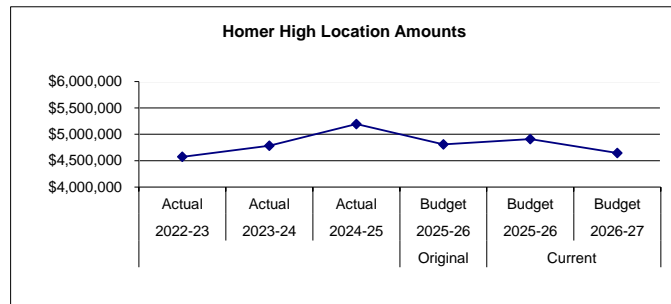


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,819,252	\$ 1,898,240	\$ 2,040,298	3100 Certificated Salaries	\$ 1,987,810	\$ 2,013,741	\$ 1,953,804	\$ (59,937)	(3)
887,380	896,914	917,634	3200 Non-Certificated Salaries	692,041	805,103	669,518	(135,585)	(17)
1,292,580	1,363,471	1,521,223	3500 Employee Benefits	1,556,873	1,491,316	1,569,029	77,713	5
<u>3,999,212</u>	<u>4,158,625</u>	<u>4,479,155</u>	Subtotal - Personnel Services	<u>4,236,724</u>	<u>4,310,160</u>	<u>4,192,351</u>	<u>(117,809)</u>	(3)
385	475	350	4100 Professional and Technical Services	-	24,608	-	(24,608)	-
4,975	7,841	11,820	4200 Staff Travel	7,125	7,092	3,562	(3,530)	(50)
-	28	-	4250 Student Travel	-	-	-	-	-
57,787	77,083	77,910	4300 Utility Services	65,363	65,363	47,665	(17,698)	(27)
405,633	440,152	472,785	4350 Energy	419,845	419,845	327,130	(92,715)	(22)
8,470	11,945	13,639	4400 Other Purchased Services	5,900	6,014	5,416	(598)	(10)
85,320	73,524	124,758	4500 Supplies, Materials, and Media	65,820	66,455	61,303	(5,152)	(8)
7,392	11,989	8,361	4900 Other Expenses	8,650	8,450	6,656	(1,794)	(21)
<u>569,962</u>	<u>623,037</u>	<u>709,623</u>	Subtotal - Other	<u>572,703</u>	<u>597,827</u>	<u>451,732</u>	<u>(121,487)</u>	(20)
<u>3,756</u>	<u>1,223</u>	<u>6,657</u>	5100 Equipment	-	679	-	(679)	-
<u>\$ 4,572,930</u>	<u>\$ 4,782,885</u>	<u>\$ 5,195,435</u>	Location Totals	<u>\$ 4,809,427</u>	<u>\$ 4,908,666</u>	<u>\$ 4,644,083</u>	<u>\$ (239,975)</u>	(5)



Homer High School serves students in grades 9-12, and is located in Homer on the north shore of Kachemak Bay on the southwestern Kenai Peninsula. Homer High maintains a comprehensive program focused on career-ready courses such as welding, small engines, and construction, as well as academically rigorous Advance Placement (AP) college preparation courses. Our fine arts and performing arts classes provide an opportunity for students to explore and demonstrate their creative talents. The Senior Service Project, required for graduation, encourages students to give back to the community with a minimum of 30 hours of community service.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
360.00	348.00	346.00	Enrollment in ADM (9-12)	370.00	346.00	382.00

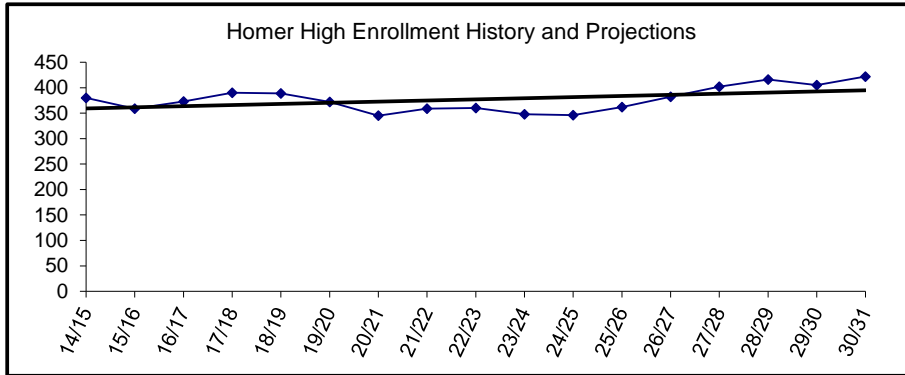
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	1.50	1.50	1.50
16.70	13.20	15.70	Teacher (Includes Quest)	15.25	14.20	15.20
2.27	2.25	2.55	Specialist*	3.00	3.00	3.50
5.00	4.00	3.00	Special Ed Teacher**	3.00	4.00	4.00
<u>25.47</u>	<u>20.95</u>	<u>22.75</u>	Certificated Subtotal	<u>22.75</u>	<u>22.70</u>	<u>24.20</u>
5.28	5.28	5.28	Special Ed Aide	5.28	4.40	4.40
0.44	0.44	1.44	Aide	0.44	0.44	0.44
0.53	0.53	0.53	Nurse***	0.53	0.88	0.88
5.50	5.50	5.50	Support	3.50	4.50	4.50
4.50	4.50	4.50	Custodian	4.50	4.50	4.50
<u>16.25</u>	<u>16.25</u>	<u>17.25</u>	Non-Certificated Subtotal	<u>14.25</u>	<u>14.72</u>	<u>14.72</u>
<u>41.72</u>	<u>37.20</u>	<u>40.00</u>	Total	<u>37.00</u>	<u>37.42</u>	<u>38.92</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.

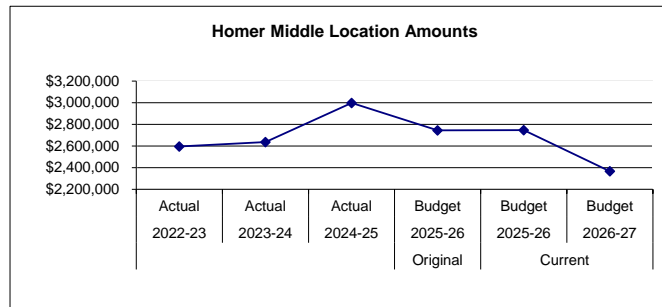


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,154,123	\$ 1,204,242	\$ 1,397,085	3100 Certificated Salaries	\$ 1,254,755	\$ 1,347,488	\$ 1,096,198	\$ (251,290)	(19)
406,458	402,220	437,427	3200 Non-Certificated Salaries	380,447	313,653	289,701	(23,952)	(8)
841,669	841,499	974,427	3500 Employee Benefits	943,163	913,093	809,627	(103,466)	(11)
<u>2,402,250</u>	<u>2,447,961</u>	<u>2,808,939</u>	Subtotal - Personnel Services	<u>2,578,365</u>	<u>2,574,234</u>	<u>2,195,526</u>	<u>(378,708)</u>	(15)
275	500	350	4100 Professional and Technical Services	-	-	-	-	-
2,096	2,058	2,507	4200 Staff Travel	1,065	1,065	534	(531)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
11,216	10,697	10,817	4300 Utility Services	7,748	7,748	8,018	270	3
121,603	138,715	144,487	4350 Energy	128,117	128,117	137,107	8,990	7
4,101	1,555	1,797	4400 Other Purchased Services	2,286	2,401	1,862	(539)	(22)
49,924	33,757	26,209	4500 Supplies, Materials, and Media	26,386	33,009	22,788	(10,221)	(31)
714	924	924	4900 Other Expenses	725	725	653	(72)	(10)
<u>189,929</u>	<u>188,206</u>	<u>187,091</u>	Subtotal - Other	<u>166,327</u>	<u>173,065</u>	<u>170,962</u>	<u>(2,103)</u>	(1)
<u>3,385</u>	<u>1,480</u>	<u>2,219</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,595,564</u>	<u>\$ 2,637,647</u>	<u>\$ 2,998,249</u>	Location Totals	<u>\$ 2,744,692</u>	<u>\$ 2,747,299</u>	<u>\$ 2,366,488</u>	<u>\$ (380,811)</u>	(14)



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
172.00	180.00	199.00	Enrollment in ADM (7-8)	181.00	199.00	159.00

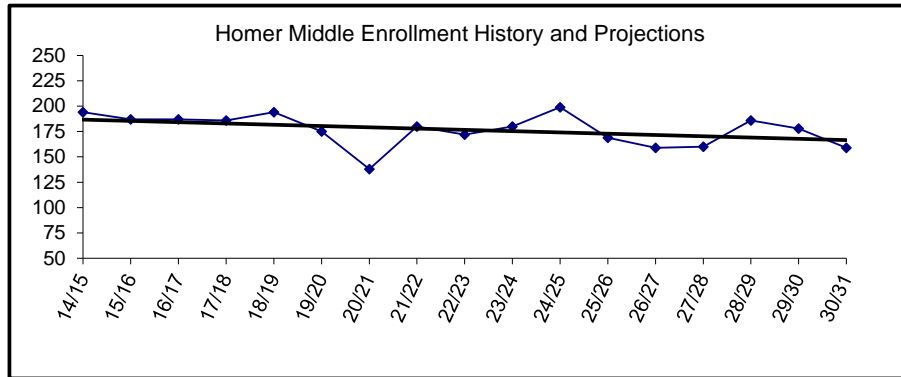
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.80	9.25	11.75	Teacher (Includes Quest)	10.25	9.80	8.30
0.80	1.13	0.80	Specialist*	0.30	1.71	1.71
3.00	3.00	4.00	Special Ed Teacher**	3.00	3.00	3.00
<u>14.60</u>	<u>14.38</u>	<u>17.55</u>	Certificated Subtotal	<u>14.55</u>	<u>15.51</u>	<u>14.01</u>
4.40	4.40	4.40	Special Ed Aide	4.40	2.64	2.64
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.88	0.88	-	Nurse***	-	-	-
1.00	1.00	1.50	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>9.16</u>	<u>9.16</u>	<u>8.78</u>	Non-Certificated Subtotal	<u>8.28</u>	<u>6.52</u>	<u>6.52</u>
<u>23.76</u>	<u>23.54</u>	<u>26.33</u>	Total	<u>22.83</u>	<u>22.03</u>	<u>20.53</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.

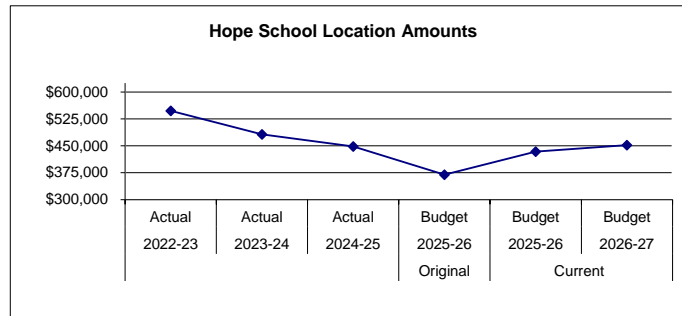


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 143,747	\$ 162,686	\$ 172,826	3100 Certificated Salaries	\$ 98,116	\$ 158,434	\$ 162,431	\$ 3,997	3
77,954	87,422	62,907	3200 Non-Certificated Salaries	75,697	64,631	66,281	1,650	3
133,156	159,353	139,452	3500 Employee Benefits	122,726	134,143	150,732	16,589	12
<u>354,857</u>	<u>409,461</u>	<u>375,185</u>	Subtotal - Personnel Services	<u>296,539</u>	<u>357,208</u>	<u>379,444</u>	<u>22,236</u>	6
137	-	-	4100 Professional and Technical Services	-	3,112	-	(3,112)	-
1,288	1,233	1,530	4200 Staff Travel	2,608	2,608	1,304	(1,304)	(50)
-	134	-	4250 Student Travel	-	-	-	-	-
113,186	8,625	8,713	4300 Utility Services	14,450	14,450	14,450	-	-
51,023	51,805	54,095	4350 Energy	51,623	51,623	52,508	885	2
354	214	496	4400 Other Purchased Services	407	407	402	(5)	(1)
25,241	10,081	7,672	4500 Supplies, Materials, and Media	3,537	3,819	3,767	(52)	(1)
552	606	803	4900 Other Expenses	563	563	472	(91)	(16)
<u>191,781</u>	<u>72,698</u>	<u>73,309</u>	Subtotal - Other	<u>73,188</u>	<u>76,582</u>	<u>72,903</u>	<u>(3,679)</u>	(5)
1,055	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 547,693</u>	<u>\$ 482,159</u>	<u>\$ 448,494</u>	Location Totals	<u>\$ 369,727</u>	<u>\$ 433,790</u>	<u>\$ 452,347</u>	<u>\$ 18,557</u>	4



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
19.00	18.00	18.00	Enrollment in ADM (K-12)	16.00	18.00	20.00

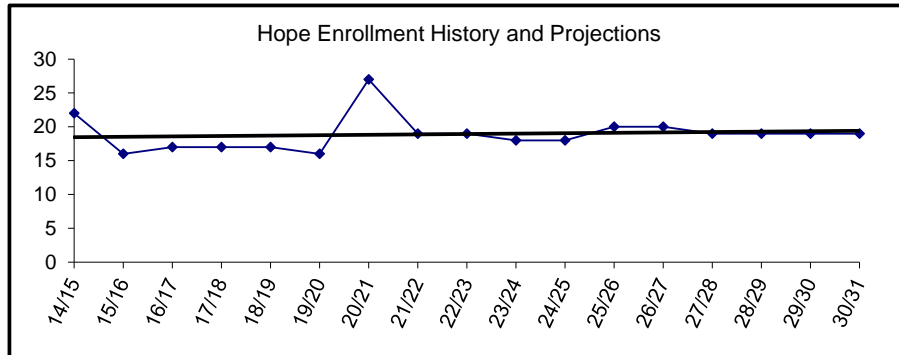
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.10	0.10
2.05	2.12	2.12	Teacher (Includes Quest)	1.12	2.00	2.00
-	0.10	0.10	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.15</u>	<u>2.32</u>	<u>2.32</u>	Certificated Subtotal	<u>1.22</u>	<u>2.10</u>	<u>2.10</u>
0.88	0.88	-	Special Ed Aide	-	-	-
-	-	-	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>1.38</u>	Non-Certificated Subtotal	<u>1.82</u>	<u>1.38</u>	<u>1.38</u>
<u>4.41</u>	<u>4.58</u>	<u>3.70</u>	Total	<u>3.04</u>	<u>3.48</u>	<u>3.48</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.



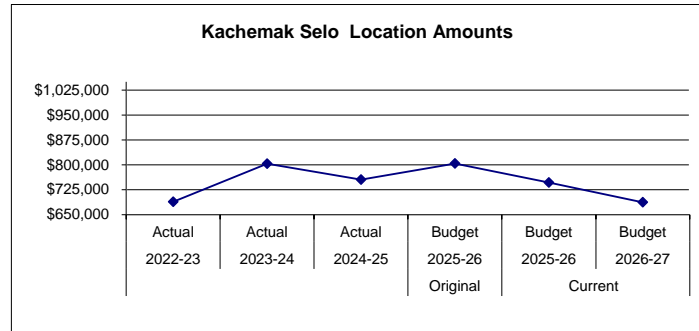
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 56 Kachemak Selo Elementary / High

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 137,767	\$ 205,082	\$ 183,196	3100 Certificated Salaries	\$ 217,371	\$ 200,176	\$ 205,485	\$ 5,309	3
187,224	205,657	201,610	3200 Non-Certificated Salaries	197,685	171,387	154,075	(17,312)	(10)
253,693	291,114	296,102	3500 Employee Benefits	310,406	295,805	261,556	(34,249)	(12)
<u>578,684</u>	<u>701,853</u>	<u>680,908</u>	Subtotal - Personnel Services	<u>725,462</u>	<u>667,368</u>	<u>621,116</u>	<u>(46,252)</u>	(7)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
12,498	1,038	2,130	4200 Staff Travel	20,154	19,954	10,077	(9,877)	(49)
-	-	-	4250 Student Travel	-	-	-	-	-
# 7,876	7,603	7,059	4300 Utility Services	5,553	5,753	5,489	(264)	(5)
17,319	19,285	13,052	4350 Energy	18,089	18,089	16,808	(1,281)	(7)
50,752	49,913	34,929	4400 Other Purchased Services	28,546	28,661	28,421	(240)	(1)
20,797	9,866	6,009	4500 Supplies, Materials, and Media	5,158	5,721	4,434	(1,287)	(22)
886	13,758	9,266	4900 Other Expenses	1,000	1,000	852	(148)	(15)
<u>110,128</u>	<u>101,463</u>	<u>72,445</u>	Subtotal - Other	<u>78,500</u>	<u>79,178</u>	<u>66,081</u>	<u>(13,097)</u>	(17)
-	-	2,145	5100 Equipment	-	-	-	-	-
<u>\$ 688,812</u>	<u>\$ 803,316</u>	<u>\$ 755,498</u>	Location Totals	<u>\$ 803,962</u>	<u>\$ 746,546</u>	<u>\$ 687,197</u>	<u>\$ (59,349)</u>	(8)



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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 56 Kachemak Selo Elementary / High

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
30.00	28.00	29.00	Enrollment in ADM (K-12)	32.00	29.00	30.00

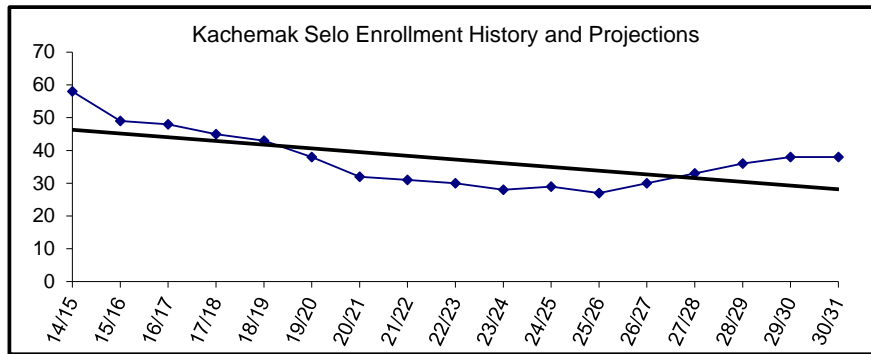
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
2.20	2.20	2.20	Teacher (Includes Quest)	2.50	2.00	2.00
0.17	0.18	0.17	Specialist*	0.07	0.10	0.10
0.40	0.40	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>2.97</u>	<u>2.98</u>	<u>2.97</u>	Certificated Subtotal	<u>3.17</u>	<u>2.70</u>	<u>2.70</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
1.75	1.75	1.63	Aide	1.63	1.63	1.63
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.92	Custodian	0.92	0.75	0.75
<u>4.26</u>	<u>4.26</u>	<u>4.31</u>	Non-Certificated Subtotal	<u>4.31</u>	<u>4.14</u>	<u>4.14</u>
<u>7.23</u>	<u>7.24</u>	<u>7.28</u>	Total	<u>7.48</u>	<u>6.84</u>	<u>6.84</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.

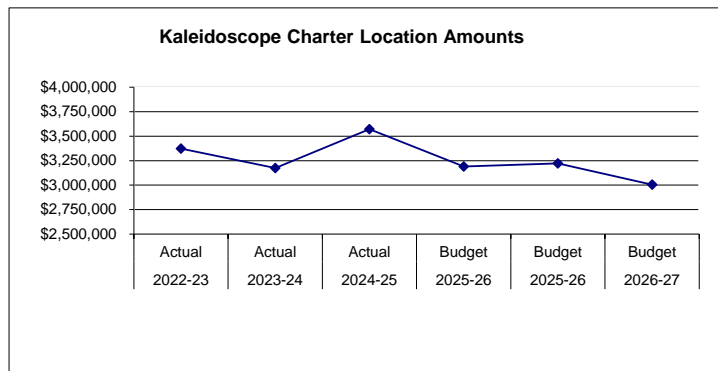


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,283,868	\$ 1,195,506	\$ 1,298,131	3100 Certificated Salaries	\$ 1,306,749	\$ 1,090,029	\$ 1,102,010	\$ 11,981	1
407,190	385,665	419,057	3200 Non-Certificated Salaries	391,915	351,808	396,228	44,420	13
749,536	718,798	798,643	3500 Employee Benefits	941,576	804,403	910,377	105,974	13
<u>2,440,594</u>	<u>2,299,969</u>	<u>2,515,831</u>	Subtotal - Personnel Services	<u>2,640,240</u>	<u>2,246,240</u>	<u>2,408,615</u>	<u>162,375</u>	7
31,084	17,310	135,114	4100 Professional and Technical Services	-	112,182	-	(112,182)	-
-	-	144	4200 Staff Travel	-	-	-	-	-
4,365	1,943	2,822	4250 Student Travel	-	-	-	-	-
6,259	7,161	7,317	4300 Utility Services	-	6,600	-	(6,600)	(100)
85,184	91,727	96,273	4350 Energy	-	96,000	-	(96,000)	(100)
609,746	619,649	664,332	4400 Other Purchased Services	680,794	580,581	589,282	8,701	1
92,757	42,496	40,237	4500 Supplies, Materials, and Media	(130,129)	(16,074)	6,716	22,790	(142)
100	-	100	4900 Other Expenses	-	99,534	-	(99,534)	(100)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	100
103,914	94,238	108,076	4950 Indirect Costs	-	96,082	-	(96,082)	(100)
<u>933,409</u>	<u>874,524</u>	<u>1,054,415</u>	Subtotal - Other	<u>550,665</u>	<u>974,905</u>	<u>595,998</u>	<u>(266,725)</u>	(27)
65	-	1,115	5100 Equipment	-	-	-	-	-
<u>\$ 3,374,068</u>	<u>\$ 3,174,493</u>	<u>\$ 3,571,361</u>	Location Totals	<u>\$ 3,190,905</u>	<u>\$ 3,221,145</u>	<u>\$ 3,004,613</u>	<u>\$ (216,532)</u>	(7)



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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 63 Kaleidoscope Charter School

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
233.00	199.00	206.00	Enrollment in ADM (K-5)	210.00	206.00	179.00

FTE's Included In Current Budget

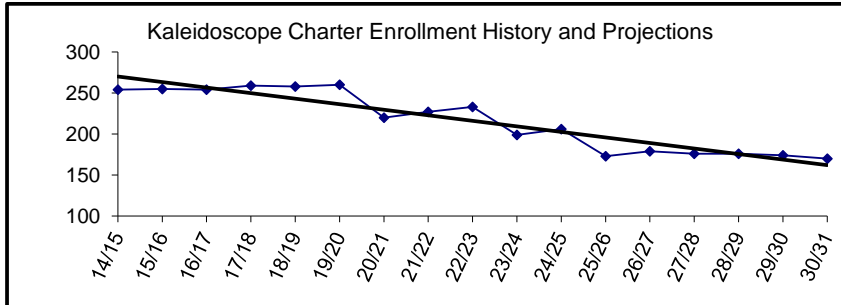
			Staff in FTE			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.00	14.00	14.00	Teacher (Includes Quest)	14.00	11.00	11.00
1.20	0.60	0.42	Specialist*	0.42	0.58	0.58
-	1.00	1.00	Special Ed Teacher**	1.00	1.03	1.03
<u>18.20</u>	<u>16.60</u>	<u>16.42</u>	Certificated Subtotal	<u>16.42</u>	<u>13.61</u>	<u>13.61</u>
1.76	0.88	2.99	Special Ed Aide	2.99	3.24	2.99
4.64	4.15	2.39	Aide	2.39	2.39	3.52
0.88	0.88	-	Nurse***	-	-	-
1.88	1.88	1.88	Support	1.88	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>11.16</u>	<u>9.79</u>	<u>9.26</u>	Non-Certificated Subtotal	<u>9.26</u>	<u>8.63</u>	<u>9.51</u>
<u>29.36</u>	<u>26.39</u>	<u>25.68</u>	Total	<u>25.68</u>	<u>22.24</u>	<u>23.12</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

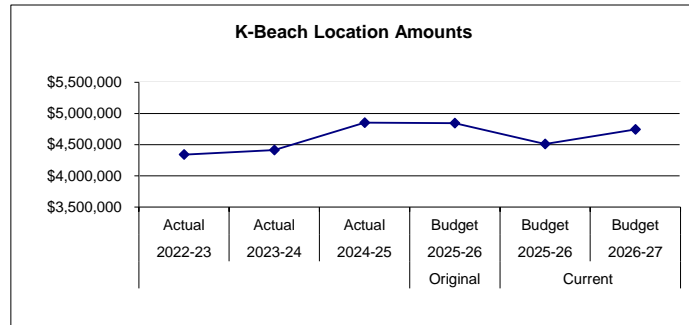


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 2,169,446	\$ 2,270,840	\$ 2,404,323	3100 Certificated Salaries	\$ 2,264,831	\$ 2,157,050	\$ 2,037,645	\$ (119,405)	(6)
582,849	595,367	644,843	3200 Non-Certificated Salaries	645,622	703,127	723,352	20,225	3
1,355,440	1,333,944	1,482,891	3500 Employee Benefits	1,746,717	1,458,744	1,798,027	339,283	23
<u>4,107,735</u>	<u>4,200,151</u>	<u>4,532,057</u>	Subtotal - Personnel Services	<u>4,657,170</u>	<u>4,318,921</u>	<u>4,559,024</u>	<u>240,103</u>	<u>6</u>
-	700	120,745	4100 Professional and Technical Services	-	680	-	(680)	-
167	1,336	1,013	4200 Staff Travel	1,165	1,165	581	(584)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
13,455	14,126	15,136	4300 Utility Services	15,796	15,796	16,092	296	2
131,327	126,050	136,802	4350 Energy	130,444	130,444	131,099	655	1
4,888	3,668	4,249	4400 Other Purchased Services	3,881	3,995	3,475	(520)	(13)
71,126	64,627	41,887	4500 Supplies, Materials, and Media	37,503	40,153	34,500	(5,653)	(14)
1,436	1,450	1,450	4900 Other Expenses	725	725	653	(72)	100
<u>222,399</u>	<u>211,957</u>	<u>321,282</u>	Subtotal - Other	<u>189,514</u>	<u>192,958</u>	<u>186,400</u>	<u>(6,558)</u>	<u>(3)</u>
10,300	2,211	-	5100 Equipment	-	-	-	-	-
<u>\$ 4,340,434</u>	<u>\$ 4,414,319</u>	<u>\$ 4,853,339</u>	Location Totals	<u>\$ 4,846,684</u>	<u>\$ 4,511,879</u>	<u>\$ 4,745,424</u>	<u>\$ 233,545</u>	<u>5</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
407.00	415.00	382.00	Enrollment in ADM (K-6)	368.00	382.00	370.00

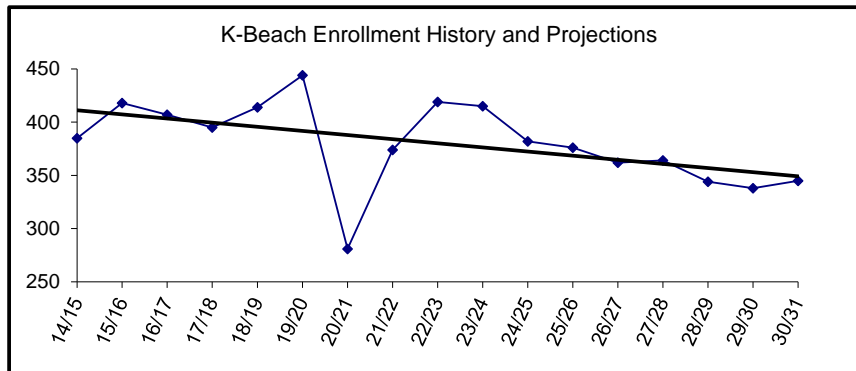
FTE's Included In Current Budget

2.00	2.00	1.50	Administrator	1.00	1.00	1.00
21.20	17.50	20.00	Teacher (Includes Quest)	20.00	18.50	18.00
1.85	2.30	2.30	Specialist*	1.50	1.70	1.70
5.00	6.00	6.00	Special Ed Teacher**	5.00	6.00	6.00
<u>30.05</u>	<u>27.80</u>	<u>29.80</u>	Certificated Subtotal	<u>27.50</u>	<u>27.20</u>	<u>26.70</u>
7.52	7.92	8.80	Special Ed Aide	8.80	10.56	10.56
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	1.00	0.50	Nurse***	0.50	0.94	0.94
1.50	2.00	2.00	Support	2.00	2.00	2.00
3.00	3.00	3.00	Custodian	2.50	2.50	2.50
<u>13.34</u>	<u>14.36</u>	<u>14.74</u>	Non-Certificated Subtotal	<u>14.24</u>	<u>16.44</u>	<u>16.44</u>
<u>43.39</u>	<u>42.16</u>	<u>44.54</u>	Total	<u>41.74</u>	<u>43.64</u>	<u>43.14</u>

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

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

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



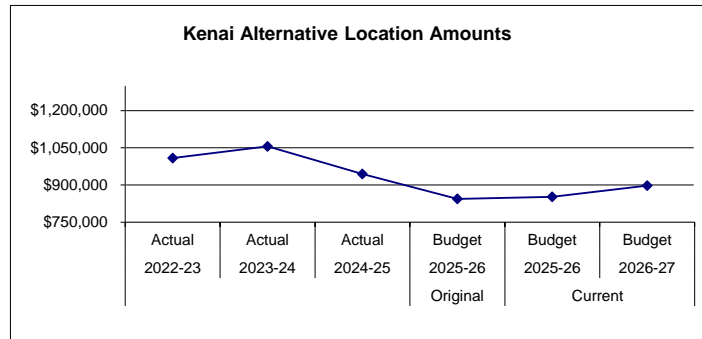
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 67 Kenai Alternative High School

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 480,734	\$ 508,286	\$ 496,295	3100 Certificated Salaries	\$ 406,955	\$ 438,807	\$ 445,240	\$ 6,433	1
108,586	100,491	84,537	3200 Non-Certificated Salaries	81,231	76,193	77,394	1,201	2
278,922	296,040	263,384	3500 Employee Benefits	269,416	251,077	283,868	32,791	13
<u>868,242</u>	<u>904,817</u>	<u>844,216</u>	Subtotal - Personnel Services	<u>757,602</u>	<u>766,077</u>	<u>806,502</u>	<u>40,425</u>	5
50,315	50,425	-	4100 Professional and Technical Services	-	-	-	-	-
436	1,528	217	4200 Staff Travel	512	512	256	(256)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
15,788	16,929	16,682	4300 Utility Services	11,766	11,766	11,738	(28)	(0)
58,552	77,405	73,750	4350 Energy	65,227	65,227	71,113	5,886	9
739	285	389	4400 Other Purchased Services	644	759	580	(179)	(24)
10,662	3,140	8,330	4500 Supplies, Materials, and Media	7,090	7,090	6,205	(885)	(12)
1,164	1,445	1,384	4900 Other Expenses	1,175	1,175	978	(197)	(17)
<u>137,656</u>	<u>151,157</u>	<u>100,752</u>	Subtotal - Other	<u>86,414</u>	<u>86,529</u>	<u>90,870</u>	<u>4,597</u>	5
2,753	199	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,008,651</u>	<u>\$ 1,056,173</u>	<u>\$ 944,968</u>	Location Totals	<u>\$ 844,016</u>	<u>\$ 852,606</u>	<u>\$ 897,372</u>	<u>\$ 45,022</u>	5



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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 67 Kenai Alternative High School

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
51.00	50.00	40.00	Enrollment in ADM (9-12)	40.00	40.00	41.00

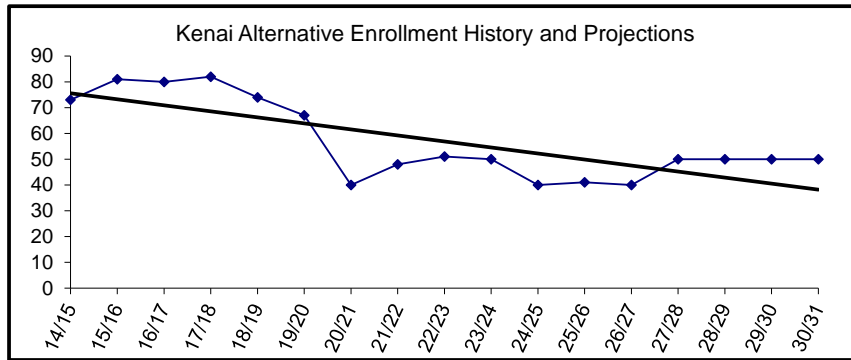
FTE's Included In Current Budget

1.00	0.50	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.50	Teacher (Includes Quest)	3.00	3.00	3.00
0.25	0.75	0.35	Specialist*	0.10	0.05	0.05
1.00	1.00	-	Special Ed Teacher**	-	0.50	0.50
<u>6.75</u>	<u>6.75</u>	<u>5.85</u>	Certificated Subtotal	<u>4.10</u>	<u>4.55</u>	<u>4.55</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.44	0.44
-	-	-	Nurse***	-	-	-
1.00	0.88	0.88	Support	0.88	0.88	0.88
<u>0.88</u>	<u>0.50</u>	<u>0.50</u>	Custodian	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>2.76</u>	<u>2.26</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>1.82</u>	<u>1.82</u>
<u>9.51</u>	<u>9.01</u>	<u>8.11</u>	Total	<u>6.36</u>	<u>6.37</u>	<u>6.37</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.

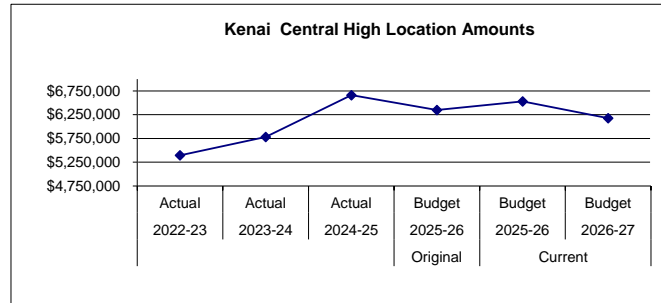


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 2,363,390	\$ 2,512,527	\$ 2,954,765	3100 Certificated Salaries	\$ 2,852,534	\$ 2,984,679	\$ 2,755,529	\$ (229,150)	(8)
887,160	885,868	1,003,981	3200 Non-Certificated Salaries	743,173	891,116	760,969	(130,147)	(15)
1,523,712	1,601,209	1,958,609	3500 Employee Benefits	2,105,758	1,936,464	2,113,181	176,717	9
<u>4,774,262</u>	<u>4,999,604</u>	<u>5,917,355</u>	Subtotal - Personnel Services	<u>5,701,465</u>	<u>5,812,259</u>	<u>5,629,679</u>	<u>(182,580)</u>	(3)
2,400	84,094	10,700	4100 Professional and Technical Services	-	59,120	-	-	-
8,196	7,628	7,480	4200 Staff Travel	5,047	5,047	2,524	(2,523)	(50)
-	69	67	4250 Student Travel	-	-	-	-	-
44,931	54,094	53,741	4300 Utility Services	61,265	61,265	55,695	(5,570)	(9)
456,574	496,419	475,963	4350 Energy	472,901	472,901	391,438	(81,463)	(17)
17,036	15,677	18,019	4400 Other Purchased Services	7,560	8,295	6,857	(1,438)	(17)
74,480	79,412	138,466	4500 Supplies, Materials, and Media	89,545	92,133	82,252	(9,881)	(11)
8,230	13,779	9,858	4900 Other Expenses	9,450	9,450	7,235	(2,215)	(23)
<u>611,847</u>	<u>751,172</u>	<u>714,294</u>	Subtotal - Other	<u>645,768</u>	<u>708,211</u>	<u>546,001</u>	<u>(103,090)</u>	(15)
8,950	32,363	31,464	5100 Equipment	-	8,515	-	(8,515)	-
<u>\$ 5,395,059</u>	<u>\$ 5,783,139</u>	<u>\$ 6,663,113</u>	Location Totals	<u>\$ 6,347,233</u>	<u>\$ 6,528,985</u>	<u>\$ 6,175,680</u>	<u>\$ (294,185)</u>	(5)



Kenai Central High School serves students in grades 9-12, and is located in Kenai, Alaska. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. A wide variety of clubs, activities, and athletics provide all students an opportunity to get involved in school life outside of the classroom, which include Caring for the Kenai, National Honor Society, Leadership and Student Council. The school has always espoused the values of a solid work ethic, good citizenship, and a sense of morality that supports the community's values. Students are encouraged to develop a sense of responsibility that enables them to be both self-disciplined and self-reliant. Kenai Central High School provides all students with a comprehensive system of support in a positive environment where they will develop skills to become productive citizens in a global community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
457.00	477.00	497.00	Enrollment in ADM (9-12)	520.00	497.00	526.00

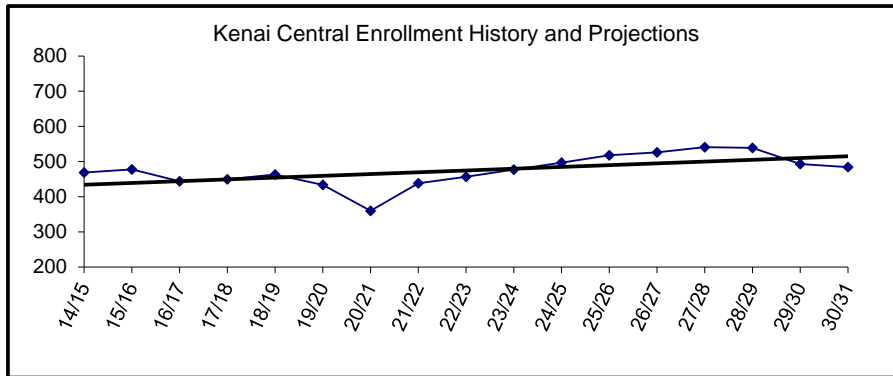
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.00	18.00	22.00	Teacher (Includes Quest)	22.00	21.50	21.00
3.26	3.30	3.03	Specialist*	7.00	2.78	3.78
6.00	7.00	7.00	Special Ed Teacher**	3.03	8.00	7.00
<u>32.26</u>	<u>30.30</u>	<u>34.03</u>	Certificated Subtotal	<u>34.03</u>	<u>34.28</u>	<u>33.78</u>
6.16	6.16	7.92	Special Ed Aide	7.92	7.92	7.92
0.44	0.44	1.44	Aide	0.44	0.44	0.44
0.60	-	-	Nurse***	-	-	-
5.00	5.00	5.00	Support	3.00	4.00	4.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>17.70</u>	<u>17.10</u>	<u>19.86</u>	Non-Certificated Subtotal	<u>16.86</u>	<u>17.86</u>	<u>17.86</u>
<u>49.96</u>	<u>47.40</u>	<u>53.89</u>	Total	<u>50.89</u>	<u>52.14</u>	<u>51.64</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.

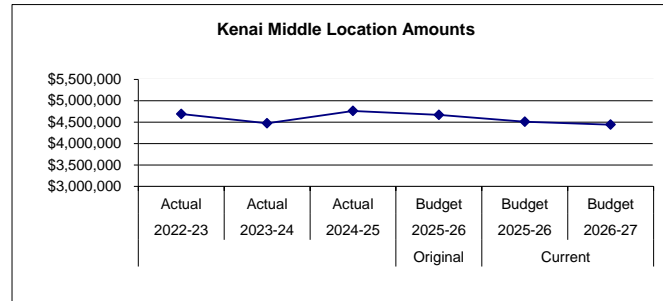


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 2,510,458	\$ 2,328,385	\$ 2,367,681	3100 Certificated Salaries	\$ 2,241,803	\$ 2,347,607	\$ 2,013,017	\$ (334,590)	(14)
533,856	589,932	649,894	3200 Non-Certificated Salaries	566,761	601,079	584,201	(16,878)	(3)
1,302,440	1,275,486	1,312,076	3500 Employee Benefits	1,612,910	1,293,034	1,588,015	294,981	23
<u>4,346,754</u>	<u>4,193,803</u>	<u>4,329,651</u>	Subtotal - Personnel Services	<u>4,421,474</u>	<u>4,241,720</u>	<u>4,185,233</u>	<u>(56,487)</u>	(1)
275	10,504	156,472	4100 Professional and Technical Services	-	-	-	-	-
1,225	2,080	856	4200 Staff Travel	378	378	189	(189)	(50)
102	86	60	4250 Student Travel	-	-	-	-	-
14,402	16,444	17,710	4300 Utility Services	14,433	14,433	15,619	1,186	8
176,329	188,140	202,189	4350 Energy	181,442	181,442	190,590	9,148	5
11,620	5,953	5,954	4400 Other Purchased Services	4,742	4,856	4,082	(774)	(16)
130,115	56,230	47,344	4500 Supplies, Materials, and Media	48,681	64,761	44,674	(20,087)	(31)
989	1,567	1,450	4900 Other Expenses	1,450	1,450	1,305	(145)	(10)
<u>335,057</u>	<u>281,004</u>	<u>432,035</u>	Subtotal - Other	<u>251,126</u>	<u>267,320</u>	<u>256,459</u>	<u>(10,861)</u>	(4)
7,610	-	991	5100 Equipment	-	-	-	-	-
<u>\$ 4,689,421</u>	<u>\$ 4,474,807</u>	<u>\$ 4,762,677</u>	Location Totals	<u>\$ 4,672,600</u>	<u>\$ 4,509,040</u>	<u>\$ 4,441,692</u>	<u>\$ (67,348)</u>	(1)



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
411.00	418.00	404.00	Enrollment in ADM (6-8)	400.00	404.00	379.00

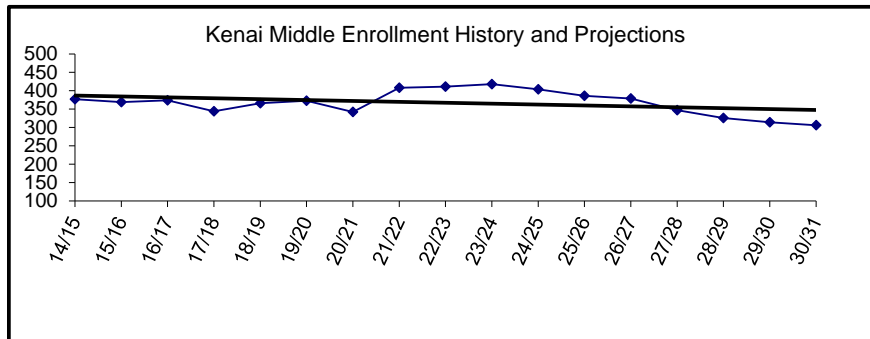
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	1.50
21.00	19.50	21.00	Teacher (Includes Quest)	20.00	19.00	18.00
2.37	1.88	1.50	Specialist*	1.50	1.50	2.75
6.00	5.00	4.00	Special Ed Teacher**	4.00	6.25	5.00
<u>31.37</u>	<u>28.38</u>	<u>28.50</u>	Certificated Subtotal	<u>27.50</u>	<u>28.75</u>	<u>27.25</u>
4.40	4.40	4.40	Special Ed Aide	4.40	5.28	5.28
0.88	1.38	1.38	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.88	0.88
0.88	1.00	1.00	Nurse***	1.00	1.00	1.00
2.50	3.00	3.00	Support	2.00	2.00	2.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>11.66</u>	<u>12.78</u>	<u>12.78</u>	Non-Certificated Subtotal	<u>11.28</u>	<u>12.16</u>	<u>12.16</u>
<u>43.03</u>	<u>41.16</u>	<u>41.28</u>	Total	<u>38.78</u>	<u>40.91</u>	<u>39.41</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.

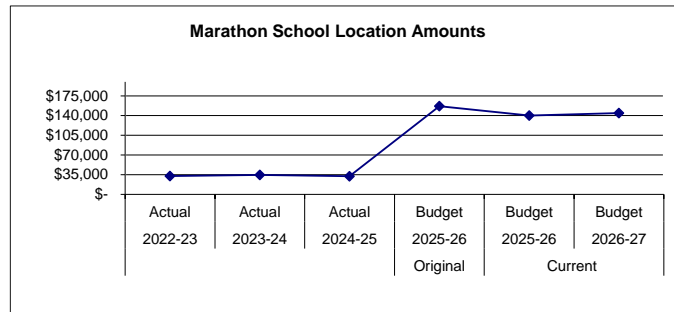


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 12,703	\$ 22,334	\$ 11,710	3100 Certificated Salaries	\$ 104,851	\$ 91,910	\$ 94,820	\$ 2,910	3
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
3,579	7,210	14,278	3500 Employee Benefits	46,751	43,118	44,721	1,603	4
<u>16,282</u>	<u>29,544</u>	<u>25,988</u>	Subtotal - Personnel Services	<u>151,602</u>	<u>135,028</u>	<u>139,541</u>	<u>4,513</u>	<u>3</u>
-	88	342	4200 Staff Travel	-	-	-	-	-
4,070	4,394	4,428	4300 Utility Services	3,750	3,750	3,750	-	-
61	54	160	4400 Other Purchased Services	99	99	89	(10)	(10)
12,329	455	1,391	4500 Supplies, Materials, and Media	1,298	1,298	1,193	(105)	(8)
<u>16,460</u>	<u>4,991</u>	<u>6,321</u>	Subtotal - Other	<u>5,147</u>	<u>5,147</u>	<u>5,032</u>	<u>(115)</u>	<u>(2)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 32,742</u>	<u>\$ 34,535</u>	<u>\$ 32,309</u>	Location Totals	<u>\$ 156,749</u>	<u>\$ 140,175</u>	<u>\$ 144,573</u>	<u>\$ 4,398</u>	<u>3</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
9.00	7.00	7.00	Enrollment in ADM (7-12)	10.00	7.00	7.00

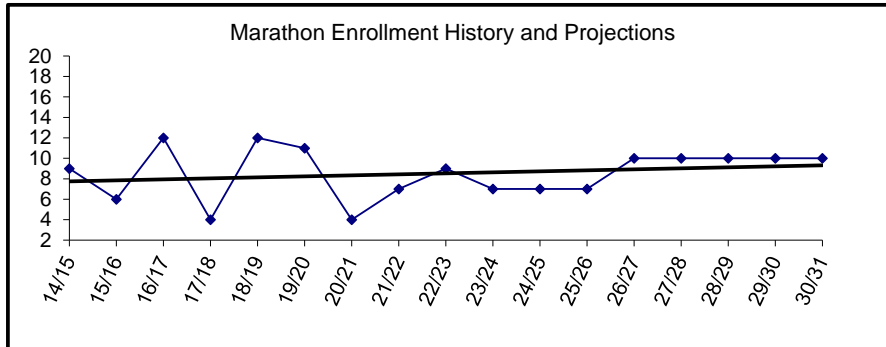
FTE's Included In Current Budget

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

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

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

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

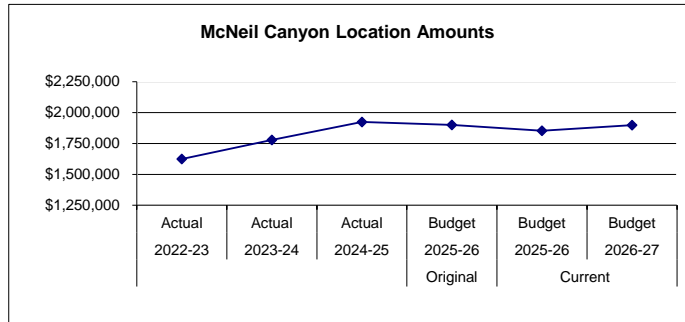


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 849,304	\$ 950,436	\$ 1,025,510	3100 Certificated Salaries	\$ 972,538	\$ 945,048	\$ 950,154	\$ 5,106	1
147,655	162,085	177,914	3200 Non-Certificated Salaries	175,332	203,623	190,381	(13,242)	(7)
473,072	523,411	577,196	3500 Employee Benefits	614,503	565,166	618,113	52,947	9
<u>1,470,031</u>	<u>1,635,932</u>	<u>1,780,620</u>	Subtotal - Personnel Services	<u>1,762,373</u>	<u>1,713,837</u>	<u>1,758,648</u>	<u>44,811</u>	<u>3</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
443	325	133	4200 Staff Travel	507	507	254	(253)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
16,008	17,902	21,488	4300 Utility Services	15,360	15,360	15,915	555	4
101,127	96,430	99,881	4350 Energy	103,776	103,776	106,693	2,917	3
2,976	2,022	2,202	4400 Other Purchased Services	1,730	2,069	1,495	(574)	(28)
32,240	26,215	19,318	4500 Supplies, Materials, and Media	16,309	16,084	14,367	(1,717)	(11)
718	727	725	4900 Other Expenses	725	725	653	(72)	(10)
<u>153,512</u>	<u>143,621</u>	<u>143,747</u>	Subtotal - Others	<u>138,407</u>	<u>138,521</u>	<u>139,377</u>	<u>856</u>	<u>1</u>
560	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,624,103</u>	<u>\$ 1,779,553</u>	<u>\$ 1,924,367</u>	Location Totals	<u>\$ 1,900,780</u>	<u>\$ 1,852,358</u>	<u>\$ 1,898,025</u>	<u>\$ 45,667</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
134.00	146.00	143.00	Enrollment in ADM (K-6)	150.00	143.00	143.00

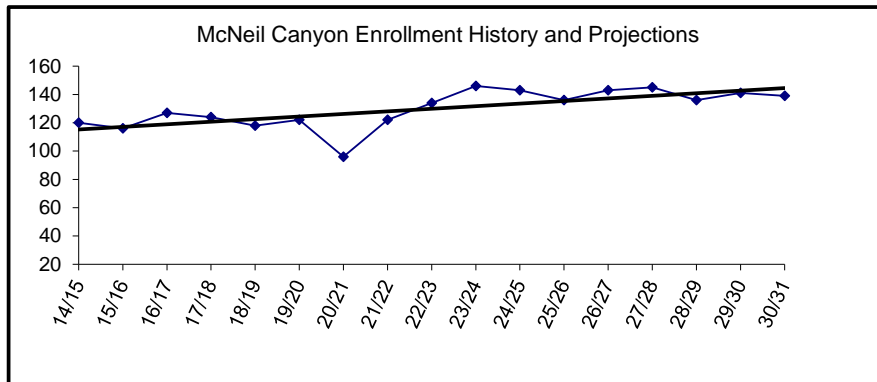
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	1.00
8.93	8.50	9.00	Teacher (Includes Quest)	8.00	8.50	8.00
0.40	0.55	0.55	Specialist*	0.35	0.43	0.43
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.83</u>	<u>10.55</u>	<u>11.05</u>	Certificated Subtotal	<u>9.85</u>	<u>10.43</u>	<u>10.43</u>
0.63	0.63	0.63	Special Ed Aide	0.63	1.32	1.32
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
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.51</u>	<u>3.51</u>	<u>3.51</u>	Non-Certificated Subtotal	<u>3.51</u>	<u>4.20</u>	<u>4.20</u>
<u>14.34</u>	<u>14.06</u>	<u>14.56</u>	Total	<u>13.36</u>	<u>14.63</u>	<u>14.63</u>

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

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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.

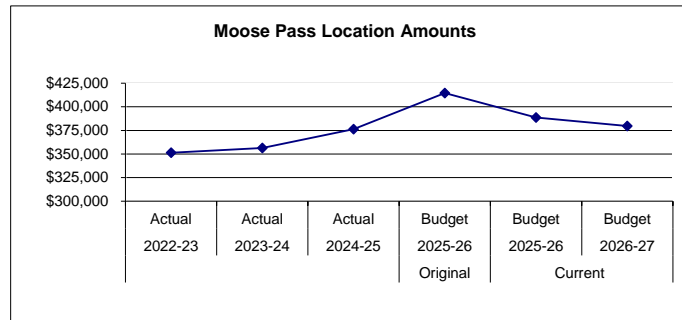


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 105,122	\$ 103,293	\$ 113,286	3100 Certificated Salaries	\$ 101,276	\$ 110,098	\$ 110,446	\$ 348	0
84,387	94,006	95,946	3200 Non-Certificated Salaries	103,320	88,606	74,094	(14,512)	(16)
83,208	92,380	106,954	3500 Employee Benefits	144,365	124,287	131,079	6,792	5
<u>272,717</u>	<u>289,679</u>	<u>316,186</u>	Subtotal - Personnel Services	<u>348,961</u>	<u>322,991</u>	<u>315,619</u>	<u>(7,372)</u>	<u>(2)</u>
973	288	773	4200 Staff Travel	967	967	483	(484)	(50)
20,797	24,485	20,273	4300 Utility Services	23,141	23,141	24,302	1,161	5
38,689	34,081	36,042	4350 Energy	37,411	37,411	35,845	(1,566)	(4)
108	103	113	4400 Other Purchased Services	437	437	367	(70)	(16)
16,794	7,542	2,800	4500 Supplies, Materials, and Media	3,608	3,409	3,080	(329)	(10)
195	230	235	4900 Other Expenses	50	249	45	(204)	(82)
<u>77,556</u>	<u>66,729</u>	<u>60,236</u>	Subtotal - Other	<u>65,614</u>	<u>65,614</u>	<u>64,122</u>	<u>(1,492)</u>	<u>(2)</u>
1,060	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 351,333</u>	<u>\$ 356,408</u>	<u>\$ 376,422</u>	Location Totals	<u>\$ 414,575</u>	<u>\$ 388,605</u>	<u>\$ 379,741</u>	<u>\$ (8,864)</u>	<u>(2)</u>



Moose Pass School serves students in grades K-8, and is located in Moose Pass, Alaska. Moose Pass is located 100 miles south of Anchorage, and 30 miles north of Seward on the Seward Highway along Upper Trail Lake. Students enjoy a well-rounded education in a multi-age/multi-grade setting as well as activities such as cross country and downhill skiing, cooperative activities with other small schools, and community supported sports and service projects. The Moose Pass School has a Site-Based decision making committee that is a highly active, helping to provide Moose Pass students with a variety of school, as well as community, based learning opportunities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
18.00	23.00	17.00	Enrollment in ADM (K-8)	19.00	17.00	16.00

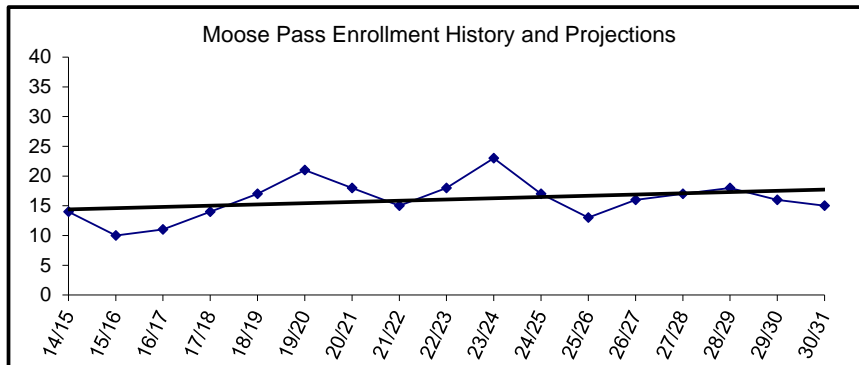
FTE's Included In Current Budget

0.20	0.10	0.20	Administrator	0.10	0.10	0.10
1.05	1.05	1.00	Teachers (includes Quest)	1.00	1.00	1.00
-	-	-	Specialists*	-	-	-
-	-	-	Special Ed Teachers**	-	0.09	0.09
<u>1.25</u>	<u>1.15</u>	<u>1.20</u>	Certificated Subtotal	<u>1.10</u>	<u>1.19</u>	<u>1.19</u>
-	-	-	Special Ed Aides	-	-	-
0.88	0.88	0.88	Aide	0.88	0.88	0.44
-	0.04	-	Nurse***	-	-	-
0.75	0.75	0.75	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.13</u>	<u>2.17</u>	<u>2.13</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.26</u>	<u>1.82</u>
<u><u>3.38</u></u>	<u><u>3.32</u></u>	<u><u>3.33</u></u>	Total	<u><u>3.36</u></u>	<u><u>3.45</u></u>	<u><u>3.01</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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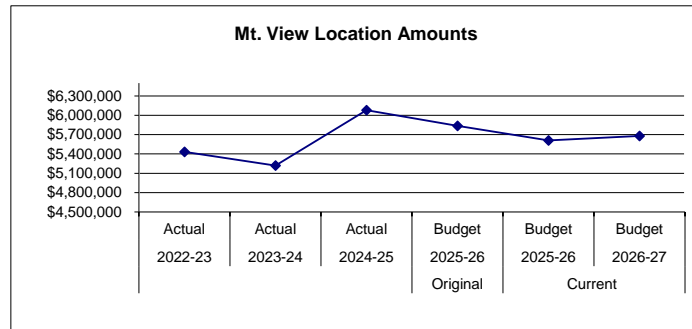


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 2,587,411	\$ 2,394,710	\$ 2,885,921	3100 Certificated Salaries	\$ 2,585,345	\$ 2,572,428	\$ 2,406,633	\$ (165,795)	(6)
891,339	813,056	947,487	3200 Non-Certificated Salaries	908,275	912,813	919,290	6,477	1
1,716,783	1,542,553	1,857,972	3500 Employee Benefits	2,129,952	1,673,992	2,126,884	452,892	27
<u>5,195,533</u>	<u>4,750,319</u>	<u>5,691,380</u>	Subtotal - Personnel Services	<u>5,623,572</u>	<u>5,159,233</u>	<u>5,452,807</u>	<u>293,574</u>	<u>6</u>
17,714	215,458	123,606	4100 Professional and Technical Services	-	234,960	-		
299	381	265	4200 Staff Travel	710	710	355	(355)	100
-	-	-	4250 Student Travel	-	-	-	-	-
13,354	14,162	16,390	4300 Utility Services	13,424	13,424	14,162	738	5
146,700	163,171	191,234	4350 Energy	153,168	153,168	169,191	16,023	10
6,217	4,444	5,579	4400 Other Purchased Services	4,417	4,417	4,068	(349)	(8)
53,271	70,273	49,748	4500 Supplies, Materials, and Media	40,499	42,999	38,553	(4,446)	(10)
1,436	1,450	1,450	4900 Other Expenses	725	725	653	(72)	(10)
<u>238,991</u>	<u>469,339</u>	<u>388,272</u>	Subtotal - Other	<u>212,943</u>	<u>450,403</u>	<u>226,982</u>	<u>11,539</u>	<u>3</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 5,434,524</u>	<u>\$ 5,219,658</u>	<u>\$ 6,079,652</u>	Location Totals	<u>\$ 5,836,515</u>	<u>\$ 5,609,636</u>	<u>\$ 5,679,789</u>	<u>\$ 305,113</u>	<u>5</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
375.00	411.00	433.00	Enrollment in ADM (K-5)	397.00	433.00	385.00

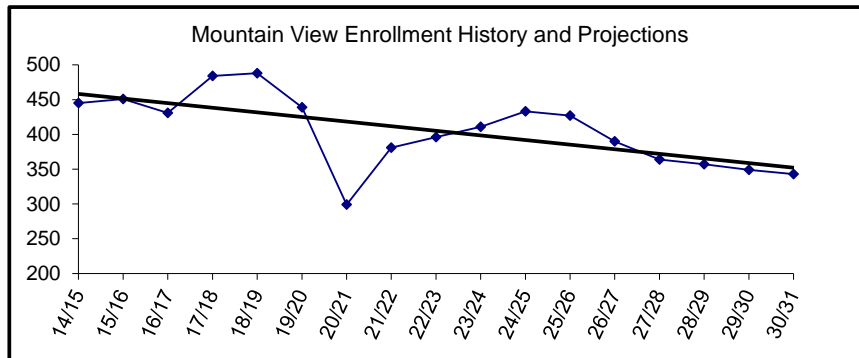
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	1.00	1.50	1.00
20.50	16.50	21.50	Teacher (Includes Quest)	19.00	19.50	19.00
3.00	2.35	3.48	Specialist *	2.88	2.20	1.20
8.00	8.00	8.00	Special Ed Teacher **	8.00	8.00	8.00
<u>33.00</u>	<u>28.35</u>	<u>34.48</u>	Certificated Subtotal	<u>30.88</u>	<u>31.20</u>	<u>29.20</u>
13.20	13.20	13.20	Special Ed Aide	13.20	14.52	14.52
0.44	0.44	0.44	Aide	0.44	0.44	0.44
1.00	-	1.00	Nurse ***	1.00	1.00	1.00
2.00	2.00	2.00	Support	2.00	2.00	2.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>19.64</u>	<u>18.64</u>	<u>19.64</u>	Non-Certificated Subtotal	<u>19.64</u>	<u>20.96</u>	<u>20.96</u>
<u>52.64</u>	<u>46.99</u>	<u>54.12</u>	Total	<u>50.52</u>	<u>52.16</u>	<u>50.16</u>

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

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

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

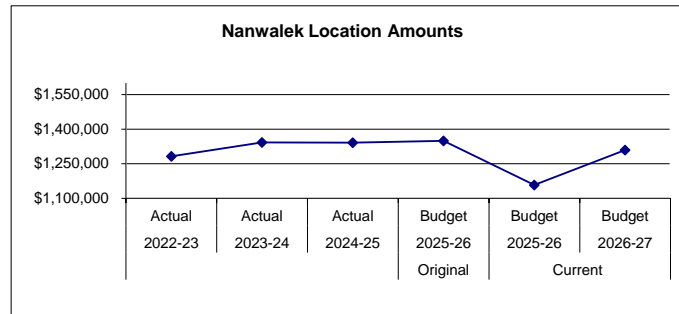


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 442,547	\$ 423,955	\$ 439,029	3100 Certificated Salaries	\$ 421,285	\$ 412,918	\$ 453,341	\$ 40,423	10
174,286	201,523	211,273	3200 Non-Certificated Salaries	178,447	162,040	148,279	(13,761)	(8)
301,497	308,914	303,292	3500 Employee Benefits	408,632	237,032	360,841	123,809	52
<u>918,330</u>	<u>934,392</u>	<u>953,594</u>	Subtotal - Personnel Services	<u>1,008,364</u>	<u>811,990</u>	<u>962,461</u>	<u>150,471</u>	19
-	-	415	4100 Professional and Technical Services	-	-	-	-	-
4,085	5,740	9,292	4200 Staff Travel	3,442	3,442	1,721	(1,721)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
176,194	186,399	184,966	4300 Utility Services	159,473	159,473	168,074	8,601	5
96,098	152,359	164,879	4350 Energy	128,150	128,150	130,394	2,244	2
34,207	37,234	2,612	4400 Other Purchased Services	33,633	33,633	33,087	(546)	(2)
37,261	17,216	17,772	4500 Supplies, Materials, and Media	9,515	14,510	8,967	(5,543)	(38)
9,374	9,598	7,407	4900 Other Expenses	6,875	6,875	5,100	(1,775)	(26)
<u>357,219</u>	<u>408,546</u>	<u>387,343</u>	Subtotal - Other	<u>341,088</u>	<u>346,083</u>	<u>347,343</u>	<u>1,260</u>	0
6,969	-	1,000	5100 Equipment	-	-	-	-	-
<u>\$ 1,282,518</u>	<u>\$ 1,342,938</u>	<u>\$ 1,341,937</u>	Location Totals	<u>\$ 1,349,452</u>	<u>\$ 1,158,073</u>	<u>\$ 1,309,804</u>	<u>\$ 151,731</u>	13



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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 34 Nanwalek Elementary / High

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
79.00	81.00	61.00	Enrollment in ADM (K-12)	62.00	61.00	67.00

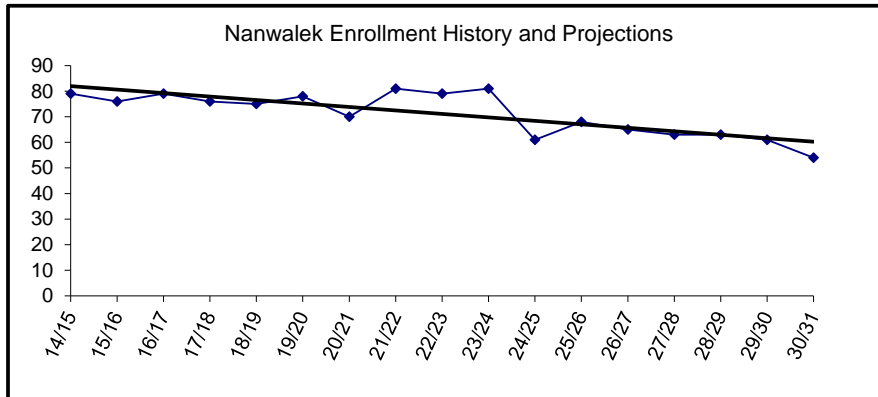
FTE's Included In Current Budget

0.50	0.50	0.50	Adminstrator	0.50	0.50	0.50
5.50	5.00	5.00	Teacher (Includes Quest)	4.00	3.00	4.00
0.42	0.20	0.30	Specialist*	-	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.42</u>	<u>6.70</u>	<u>6.80</u>	Certificated Subtotal	<u>5.50</u>	<u>4.50</u>	<u>5.50</u>
2.64	2.64	2.64	Special Ed Aide	2.64	1.76	1.76
-	-	-	Nurse***	-	-	-
-	-	1.00	Aide	-	1.00	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	0.50	0.50
<u>4.52</u>	<u>4.52</u>	<u>5.52</u>	Non-Certificated Subtotal	<u>4.52</u>	<u>4.14</u>	<u>3.14</u>
<u>11.94</u>	<u>11.22</u>	<u>12.32</u>	Total	<u>10.02</u>	<u>8.64</u>	<u>8.64</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.

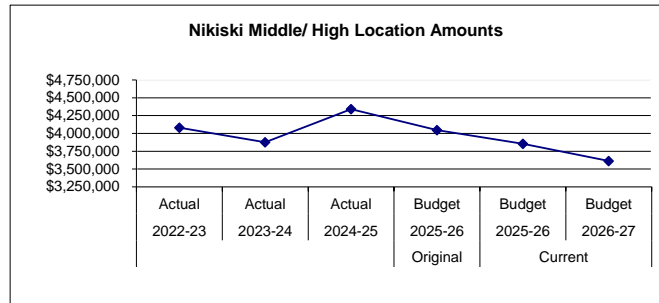


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,955,802	\$ 1,929,942	\$ 2,071,597	3100 Certificated Salaries	\$ 1,853,251	\$ 1,820,652	\$ 1,496,918	\$ (323,734)	(18)
568,710	510,029	605,418	3200 Non-Certificated Salaries	459,440	506,031	486,786	(19,245)	(4)
1,059,722	983,018	1,109,399	3500 Employee Benefits	1,300,929	1,086,440	1,184,447	98,007	9
<u>3,584,234</u>	<u>3,422,989</u>	<u>3,786,414</u>	Subtotal - Personnel Services	<u>3,613,620</u>	<u>3,413,123</u>	<u>3,168,151</u>	<u>(244,972)</u>	(7)
275	-	517	4100 Professional and Technical Services	-	-	-	-	-
8,545	6,597	4,576	4200 Staff Travel	3,778	3,778	1,889	(1,889)	(50)
375	260	54	4250 Student Travel	-	-	-	-	-
31,445	36,792	37,307	4300 Utility Services	26,246	26,246	29,004	2,758	11
345,836	343,212	406,034	4350 Energy	347,266	347,266	365,504	18,238	5
13,372	6,387	6,518	4400 Other Purchased Services	4,914	4,914	4,227	(687)	(14)
86,299	52,434	90,724	4500 Supplies, Materials, and Media	46,792	52,688	40,884	(11,804)	(22)
4,887	7,926	5,936	4900 Other Expenses	5,225	5,225	4,052	(1,173)	(22)
<u>491,034</u>	<u>453,608</u>	<u>551,666</u>	Subtotal - Other	<u>434,221</u>	<u>440,117</u>	<u>445,560</u>	<u>5,443</u>	1
<u>6,664</u>	<u>846</u>	<u>2,158</u>	5100 Equipment	-	-	-	-	-
<u>\$ 4,081,932</u>	<u>\$ 3,877,443</u>	<u>\$ 4,340,238</u>	Location Totals	<u>\$ 4,047,841</u>	<u>\$ 3,853,240</u>	<u>\$ 3,613,711</u>	<u>\$ (239,529)</u>	(6)



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
316.00	305.00	269.00	Enrollment in ADM (6-12)	270.00	269.00	248.00

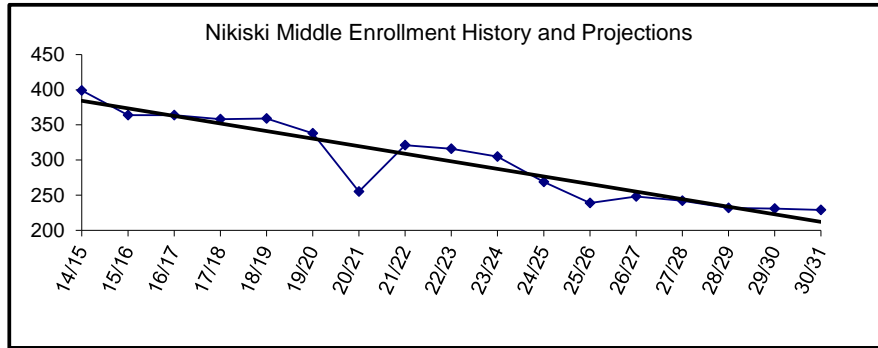
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	1.00	1.00	1.00
19.00	15.10	16.10	Teacher (Includes Quest)	16.50	14.00	11.50
0.60	1.80	1.70	Specialist*	1.70	2.35	2.35
4.00	4.00	4.00	Special Ed Teacher**	3.00	3.00	3.00
<u>25.10</u>	<u>22.40</u>	<u>23.30</u>	Certificated Subtotal	<u>22.20</u>	<u>20.35</u>	<u>17.85</u>
2.64	2.64	2.64	Special Ed Aide	2.64	3.52	3.52
0.88	0.88	1.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.00	2.50	2.50	Support	2.00	2.00	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>10.90</u>	<u>10.40</u>	<u>11.40</u>	Non-Certificated Subtotal	<u>9.90</u>	<u>10.78</u>	<u>10.78</u>
<u>36.00</u>	<u>32.80</u>	<u>34.70</u>	Total	<u>32.10</u>	<u>31.13</u>	<u>28.63</u>

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

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

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



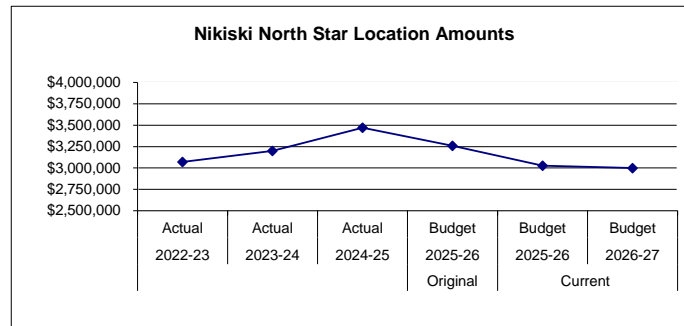
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 52 Nikiski North Star Elementary

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,325,295	\$ 1,398,567	\$ 1,550,525	3100 Certificated Salaries	\$ 1,386,645	\$ 1,310,799	\$ 1,228,711	\$ (82,088)	(6)
551,993	538,927	557,127	3200 Non-Certificated Salaries	528,733	511,815	497,447	(14,368)	(3)
981,233	1,041,922	1,149,166	3500 Employee Benefits	1,139,376	999,603	1,073,920	74,317	7
<u>2,858,521</u>	<u>2,979,416</u>	<u>3,256,818</u>	Subtotal - Personnel Services	<u>3,054,754</u>	<u>2,822,217</u>	<u>2,800,078</u>	<u>(22,139)</u>	(1)
275	-	2,310	4100 Professional and Technical Services	-	-	-	-	-
684	845	632	4200 Staff Travel	735	735	367	(368)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
14,389	16,419	18,602	4300 Utility Services	17,338	17,338	18,533	1,195	7
159,826	152,833	158,381	4350 Energy	158,560	158,560	156,591	(1,969)	(1)
6,258	3,019	2,612	4400 Other Purchased Services	2,332	2,332	2,019	(313)	(13)
29,010	43,867	30,105	4500 Supplies, Materials, and Media	23,944	24,616	21,211	(3,405)	(14)
718	725	910	4900 Other Expenses	725	725	653	(72)	(10)
<u>211,160</u>	<u>217,708</u>	<u>213,552</u>	Subtotal - Other	<u>203,634</u>	<u>204,306</u>	<u>199,374</u>	<u>(4,932)</u>	(2)
630	2,134	-	5100 Equipment	-	178	-	(178)	-
<u>\$ 3,070,311</u>	<u>\$ 3,199,258</u>	<u>\$ 3,470,370</u>	Location Totals	<u>\$ 3,258,388</u>	<u>\$ 3,026,701</u>	<u>\$ 2,999,452</u>	<u>\$ (27,249)</u>	(1)



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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 52 Nikiski North Star Elementary

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
231.00	249.00	217.00	Enrollment in ADM (K-5)	211.00	217.00	202.00

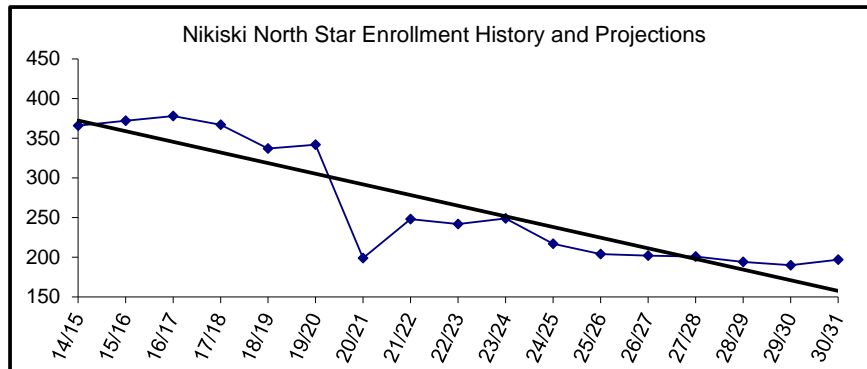
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.50	12.40	13.90	Teacher (Includes Quest)	10.90	11.50	11.00
1.80	0.95	1.50	Specialist*	0.75	1.27	1.27
3.00	3.00	3.00	Special Ed Teacher**	3.00	2.00	2.00
<u>20.30</u>	<u>17.35</u>	<u>19.40</u>	Certificated Subtotal	<u>15.65</u>	<u>15.77</u>	<u>15.27</u>
5.93	6.07	6.16	Special Ed Aide	6.07	6.07	6.07
0.44	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.00	2.00	Custodian	2.00	2.00	2.00
<u>11.25</u>	<u>10.33</u>	<u>10.42</u>	Non-Certificated Subtotal	<u>10.33</u>	<u>10.33</u>	<u>10.33</u>
<u>31.55</u>	<u>27.68</u>	<u>29.82</u>	Total	<u>25.98</u>	<u>26.10</u>	<u>25.60</u>

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

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

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



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget

Fund: 100 General Fund - Expenditures
 Location: 61 Nikolaevsk Charter

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ 493,535	\$ 493,535	#DIV/0!
-	-	-	3200 Non-Certificated Salaries	-	-	17,824	17,824	#DIV/0!
-	-	-	3500 Employee Benefits	-	-	264,438	264,438	#DIV/0!
-	-	-	Subtotal - Personnel Services	-	-	775,797	775,797	#DIV/0!
-	-	-	4100 Professional and Technical Services	-	-	10,000	10,000	-
-	-	-	4200 Staff Travel	-	-	-	-	#DIV/0!
-	-	-	4250 Student Travel	-	-	-	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	1,369	1,369	#DIV/0!
-	-	-	4500 Supplies, Materials, and Media	-	-	239,874	239,874	#DIV/0!
-	-	-	4900 Other Expenses	-	-	18,000	18,000	100
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
-	-	-	4950 Indirect Costs	-	-	35,229	35,229	#DIV/0!
-	-	-	Subtotal - Other	-	-	304,472	304,472	#DIV/0!
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ -	\$ -	\$ 1,080,269	\$ 1,080,269	#DIV/0!

KPBSD BOE authorized Nikolaevsk School effective FY27 school year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures
Location: 61 Nikolaevsk Charter

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
-	-	-	Enrollment in ADM (K-6)	-	-	
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	0.75
-	-	-	Teacher (Includes Quest)	-	-	4.00
-	-	-	Specialist*	-	-	0.10
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	4.85
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	0.88
-	-	-	Custodian	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	0.88
-	-	-	Total	-	-	5.73

* "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.

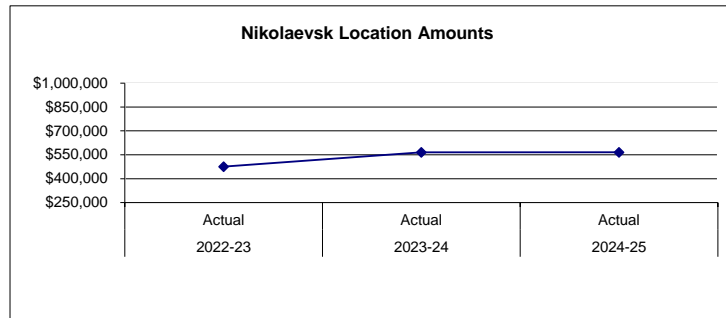
*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 145,238	\$ 202,606	\$ 207,737	3100 Certificated Salaries	\$ 10,230	\$ -		\$ -	#DIV/0!
83,091	101,279	103,700	3200 Non-Certificated Salaries	2,666	-		-	#DIV/0!
149,051	151,681	174,800	3500 Employee Benefits	1,632	-		-	#DIV/0!
<u>377,380</u>	<u>455,566</u>	<u>486,237</u>	Subtotal - Personnel Services	<u>14,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
-	-	-	4100 Professional and Technical Services	-	-		-	-
1,623	2,201	1,082	4200 Staff Travel	-	-		-	#DIV/0!
-	-	-	4250 Student Travel	-	-		-	-
4,804	6,224	10,393	4300 Utility Services	-	-		-	#DIV/0!
63,294	85,488	64,130	4350 Energy	-	-		-	#DIV/0!
609	171	-	4400 Other Purchased Services	-	-		-	#DIV/0!
22,160	13,711	3,427	4500 Supplies, Materials, and Media	-	-		-	#DIV/0!
400	1,095	725	4900 Other Expenses	-	-		-	#DIV/0!
<u>92,890</u>	<u>108,890</u>	<u>79,757</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
5,514	884	4	5100 Equipment	-	-		-	-
<u>\$ 475,784</u>	<u>\$ 565,340</u>	<u>\$ 565,998</u>	Location Totals	<u>\$ 14,528</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!



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.

KPBSD BOE authorized the closure of Nikolaevsk School effective FY26 school year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 38 Nikolaevsk Elementary / High

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
29.00	20.00	19.00	Enrollment in ADM (K-12)	20.00	-	-
FTE's Included In Current Budget						
0.20	0.20	0.10	Administrator	0.10	-	-
2.00	2.00	1.90	Teacher (Includes Quest)	2.00	-	-
0.11	0.27	0.25	Specialist*	0.05	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.31</u>	<u>2.47</u>	<u>2.25</u>	Certificated Subtotal	<u>2.15</u>	-	-
0.88	0.88	0.88	Special Ed Aide	0.88	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	-	-
0.75	0.75	0.75	Custodian	0.75	-	-
<u>2.51</u>	<u>2.51</u>	<u>2.51</u>	Non-Certificated Subtotal	<u>2.51</u>	-	-
<u>4.82</u>	<u>4.98</u>	<u>4.76</u>	Total	<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.

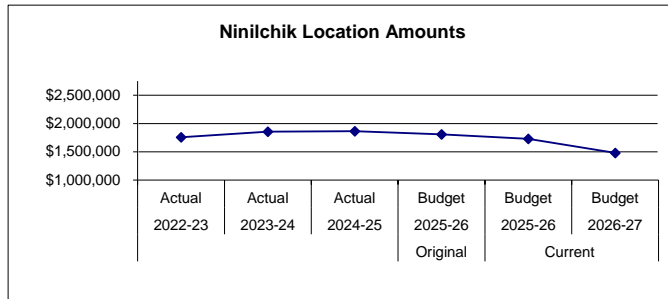
*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 774,927	\$ 858,432	\$ 766,532	3100 Certificated Salaries	\$ 800,493	\$ 712,152	\$ 560,791	\$ (151,361)	(21)
291,691	283,035	331,680	3200 Non-Certificated Salaries	231,690	320,025	265,349	(54,676)	(17)
496,491	532,413	564,747	3500 Employee Benefits	624,987	531,552	547,195	15,643	3
<u>1,563,109</u>	<u>1,673,880</u>	<u>1,662,959</u>	Subtotal - Personnel Services	<u>1,657,170</u>	<u>1,563,729</u>	<u>1,373,335</u>	<u>(190,394)</u>	<u>(12)</u>
-	-	19,119	4100 Professional and Technical Services	-	-	-	-	-
1,342	4,214	1,585	4200 Staff Travel	2,347	2,347	1,174	(1,173)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
3,614	3,324	3,982	4300 Utility Services	4,231	4,231	3,149	(1,082)	(26)
127,881	144,599	137,206	4350 Energy	121,306	134,306	84,233	(50,073)	(37)
3,430	1,733	2,744	4400 Other Purchased Services	2,496	2,611	2,132	(479)	(18)
38,026	24,715	28,002	4500 Supplies, Materials, and Media	17,797	19,135	14,717	(4,418)	(23)
787	3,992	2,647	4900 Other Expenses	2,625	2,625	2,171	(454)	(17)
<u>175,080</u>	<u>182,577</u>	<u>195,285</u>	Subtotal - Other	<u>150,802</u>	<u>165,255</u>	<u>107,576</u>	<u>(57,679)</u>	<u>(35)</u>
<u>18,878</u>	<u>995</u>	<u>5,941</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,757,067</u>	<u>\$ 1,857,452</u>	<u>\$ 1,864,185</u>	Location Totals	<u>\$ 1,807,972</u>	<u>\$ 1,728,984</u>	<u>\$ 1,480,911</u>	<u>\$ (248,073)</u>	<u>(14)</u>



Ninilchik School is a K-12 school, and is located in Ninilchik Alaska. Students travel as much as 30 miles each way to attend school. Ninilchik students are provided opportunities to participate in academic programs and athletic activities. The Ninilchik School is a Project Grad school, which provides the support to strengthen high school academics and to ensure success in college. Other academic programs include Move it Math, Movement & Motion and Positive Behavior incentive programs. Athletic opportunities include basketball, volleyball and track. Ninilchik School continues to be a great place for a wonderful school experience for students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
114.00	114.00	107.00	Enrollment in ADM (K-12)	101.00	107.00	93.00

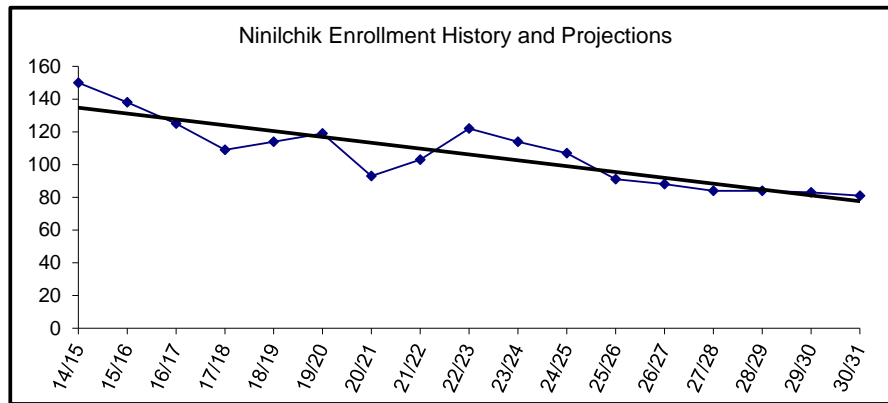
FTE's Included In Current Budget

0.80	0.80	0.80	Administrator	0.80	0.80	0.80
7.50	7.25	6.25	Teacher (Includes Quest)	6.72	5.70	3.70
1.00	0.40	1.60	Specialist*	0.83	0.40	0.40
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>11.30</u>	<u>10.45</u>	<u>10.65</u>	Certificated Subtotal	<u>10.35</u>	<u>8.90</u>	<u>6.90</u>
1.76	1.76	1.76	Special Ed Aide	1.76	2.64	2.64
-	-	1.00	Aide	-	-	-
0.40	-	-	Nurse***	-	-	-
1.75	1.83	1.84	Support	1.00	1.84	1.84
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>5.91</u>	<u>5.59</u>	<u>6.60</u>	Non-Certificated Subtotal	<u>4.76</u>	<u>6.48</u>	<u>6.48</u>
<u><u>17.21</u></u>	<u><u>16.04</u></u>	<u><u>17.25</u></u>	Total	<u><u>15.11</u></u>	<u><u>15.38</u></u>	<u><u>13.38</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.

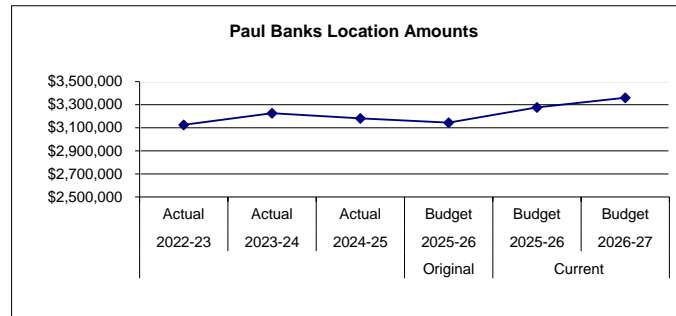


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,353,143	\$ 1,387,005	\$ 1,364,112	3100 Certificated Salaries	\$ 1,308,509	\$ 1,378,688	\$ 1,364,348	\$ (14,340)	(1)
564,767	572,205	597,766	3200 Non-Certificated Salaries	552,846	578,707	592,132	13,425	2
1,013,348	1,030,833	1,061,513	3500 Employee Benefits	1,152,462	1,159,194	1,270,623	111,429	10
<u>2,931,258</u>	<u>2,990,043</u>	<u>3,023,391</u>	Subtotal - Personnel Services	<u>3,013,817</u>	<u>3,116,589</u>	<u>3,227,103</u>	<u>110,514</u>	4
56,772	75,798	365	4100 Professional and Technical Services	-	28,135	-	(28,135)	-
2,024	1,822	1,657	4200 Staff Travel	1,170	1,170	585	(585)	(50)
21,980	24,592	24,161	4300 Utility Services	16,092	16,092	16,843	751	5
88,678	94,806	95,679	4350 Energy	91,312	91,312	93,932	2,620	3
2,023	1,164	1,584	4400 Other Purchased Services	1,918	2,032	1,934	(98)	(5)
21,955	36,726	24,499	4500 Supplies, Materials, and Media	19,286	21,786	19,632	(2,154)	(10)
718	725	725	4900 Other Expenses	725	725	653	(72)	(10)
<u>194,150</u>	<u>235,633</u>	<u>148,670</u>	Subtotal - Other	<u>130,503</u>	<u>161,252</u>	<u>133,579</u>	<u>(27,673)</u>	(17)
420	-	10,347	5100 Equipment	-	-	-	-	-
<u>\$ 3,125,828</u>	<u>\$ 3,225,676</u>	<u>\$ 3,182,408</u>	Location Totals	<u>\$ 3,144,320</u>	<u>\$ 3,277,841</u>	<u>\$ 3,360,682</u>	<u>\$ 82,841</u>	3



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
167.00	172.00	193.00	Enrollment in ADM (PS-2)	169.00	193.00	185.00

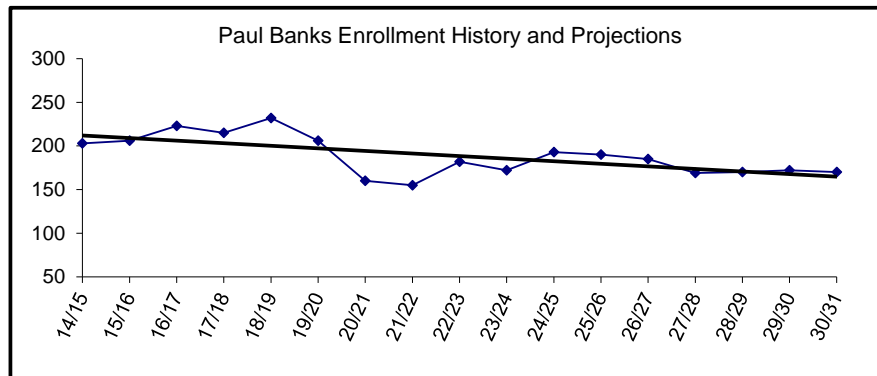
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.24	10.00	10.00	Teacher (Includes Quest)	9.50	10.00	10.00
1.58	2.14	1.84	Specialist*	1.64	1.91	1.91
4.00	4.00	3.50	Special Ed Teacher**	3.50	4.00	4.00
<u>16.82</u>	<u>17.14</u>	<u>16.34</u>	Certificated Subtotal	<u>15.64</u>	<u>16.91</u>	<u>16.91</u>
7.92	7.64	7.75	Special Ed Aide	7.75	8.81	9.24
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>11.68</u>	<u>11.40</u>	<u>11.51</u>	Non-Certificated Subtotal	<u>11.51</u>	<u>12.57</u>	<u>13.00</u>
<u>28.50</u>	<u>28.54</u>	<u>27.85</u>	Total	<u>27.15</u>	<u>29.48</u>	<u>29.91</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.

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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.



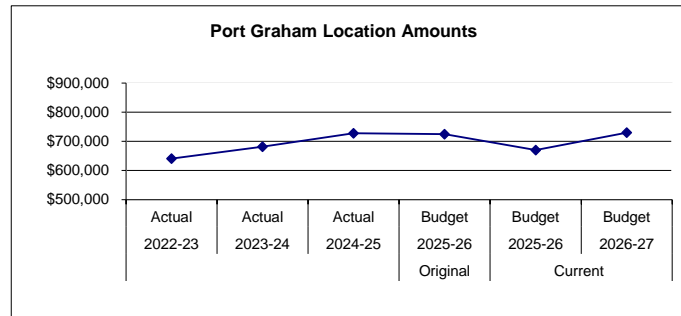
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 40 Port Graham Elementary / High

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 167,467	\$ 177,208	\$ 187,139	3100 Certificated Salaries	\$ 163,722	\$ 188,433	\$ 151,257	\$ (37,176)	(20)
92,709	83,633	99,359	3200 Non-Certificated Salaries	98,721	91,850	101,035	9,185	10
88,503	83,735	85,286	3500 Employee Benefits	187,200	113,787	174,224	60,437	53
<u>348,679</u>	<u>344,576</u>	<u>371,784</u>	Subtotal - Personnel Services	<u>449,643</u>	<u>394,070</u>	<u>426,516</u>	<u>32,446</u>	8
-	-	1,120	4100 Professional and Technical Services	-	-	-	-	-
6,788	5,662	8,236	4200 Staff Travel	3,597	3,597	1,799	(1,798)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
173,286	179,279	182,056	4300 Utility Services	153,178	153,178	161,584	8,406	5
89,878	138,278	143,980	4350 Energy	106,610	106,610	129,623	23,013	22
2,382	1,273	1,384	4400 Other Purchased Services	2,621	2,621	2,341	(280)	(11)
17,790	8,694	14,482	4500 Supplies, Materials, and Media	5,963	6,901	5,244	(1,657)	(24)
2,091	2,630	2,886	4900 Other Expenses	3,625	3,625	2,750	(875)	(24)
<u>292,215</u>	<u>335,816</u>	<u>354,144</u>	Subtotal - Other	<u>275,594</u>	<u>276,532</u>	<u>303,341</u>	<u>26,809</u>	10
-	1,104	1,960	5100 Equipment	-	-	-	-	-
<u>\$ 640,894</u>	<u>\$ 681,496</u>	<u>\$ 727,888</u>	Location Totals	<u>\$ 725,237</u>	<u>\$ 670,602</u>	<u>\$ 729,857</u>	<u>\$ 59,255</u>	9



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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 40 Port Graham Elementary / High

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
27.00	30.00	29.00	Enrollment in ADM (K-12)	30.00	29.00	32.00

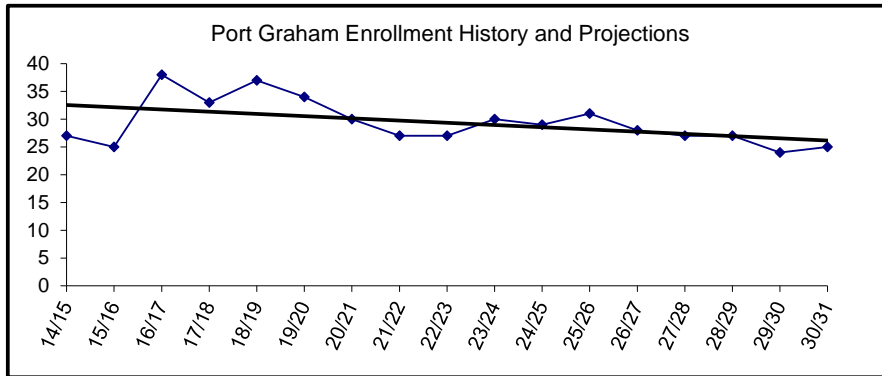
FTE's Included In Current Budget

0.10	0.20	0.20	Administrator	0.20	0.20	0.20
1.90	2.00	1.80	Teacher (Includes Quest)	2.00	1.80	1.80
0.12	0.10	0.20	Specialist*	0.10	0.20	0.20
-	-	-	Special Ed Teacher**	-	-	-
<u>2.12</u>	<u>2.30</u>	<u>2.20</u>	Certificated Subtotal	<u>2.30</u>	<u>2.20</u>	<u>2.20</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>4.38</u>	<u>4.56</u>	<u>4.46</u>	Total	<u>4.56</u>	<u>4.46</u>	<u>4.46</u>

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

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

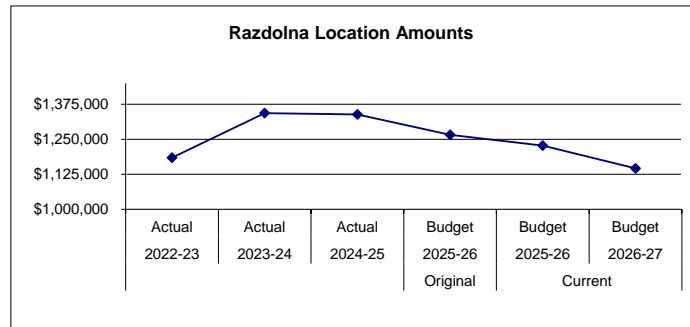


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 412,707	\$ 507,519	\$ 509,625	3100 Certificated Salaries	\$ 458,404	\$ 449,515	\$ 459,051	\$ 9,536	2
235,179	248,951	262,908	3200 Non-Certificated Salaries	237,204	232,233	171,156	(61,077)	(26)
388,230	451,034	420,822	3500 Employee Benefits	448,051	419,369	393,167	(26,202)	(6)
<u>1,036,116</u>	<u>1,207,504</u>	<u>1,193,355</u>	Subtotal - Personnel Services	<u>1,143,659</u>	<u>1,101,117</u>	<u>1,023,374</u>	<u>(77,743)</u>	(7)
500	875	-	4100 Professional and Technical Services	-	-	-	-	-
631	631	1,433	4200 Staff Travel	450	450	225	(225)	(50)
10,176	8,873	9,258	4300 Utility Services	8,514	8,514	7,606	(908)	(11)
29,335	36,593	35,314	4350 Energy	31,950	31,950	34,619	2,669	8
63,752	67,931	71,317	4400 Other Purchased Services	71,026	71,140	70,883	(257)	(0)
43,007	20,199	27,014	4500 Supplies, Materials, and Media	9,294	13,138	8,435	(4,703)	(36)
686	595	545	4900 Other Expenses	1,300	1,300	1,069	(231)	(18)
<u>148,087</u>	<u>135,697</u>	<u>144,881</u>	Subtotal - Other	<u>122,534</u>	<u>126,492</u>	<u>122,837</u>	<u>(3,655)</u>	(3)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,184,203</u>	<u>\$ 1,343,201</u>	<u>\$ 1,338,236</u>	Location Totals	<u>\$ 1,266,193</u>	<u>\$ 1,227,609</u>	<u>\$ 1,146,211</u>	<u>\$ (81,398)</u>	(7)



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
80.00	78.00	74.00	Enrollment in ADM (K-12)	69.00	74.00	74.00

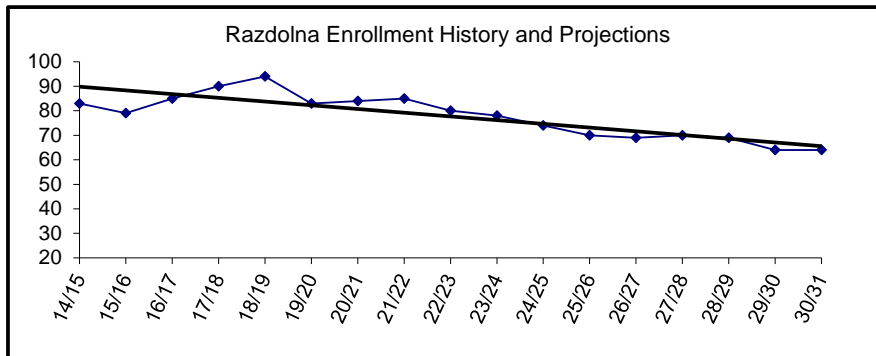
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.90	4.90	4.90	Teacher (Includes Quest)	4.20	4.00	4.00
0.33	0.32	0.35	Specialist*	0.15	0.20	0.20
0.60	0.60	0.60	Special Ed Teacher**	0.60	0.60	0.60
<u>6.33</u>	<u>6.32</u>	<u>6.35</u>	Certificated Subtotal	<u>5.45</u>	<u>5.30</u>	<u>5.30</u>
0.88	0.88	0.69	Special Ed Aide	0.69	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
0.75	0.75	0.92	Custodian	0.92	0.75	0.75
<u>5.14</u>	<u>5.14</u>	<u>5.12</u>	Non-Certificated Subtotal	<u>5.12</u>	<u>4.95</u>	<u>4.95</u>
<u><u>11.47</u></u>	<u><u>11.46</u></u>	<u><u>11.47</u></u>	Total	<u><u>10.57</u></u>	<u><u>10.25</u></u>	<u><u>10.25</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.

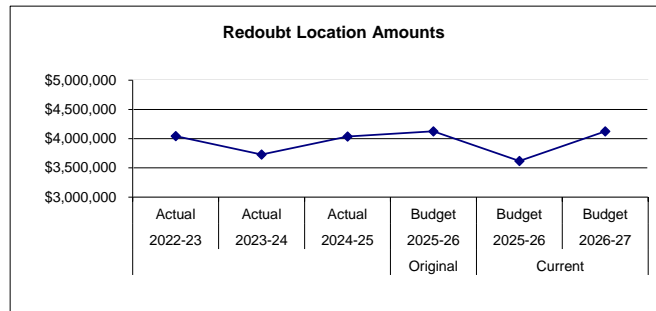


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,975,495	\$ 1,783,778	\$ 1,991,401	3100 Certificated Salaries	\$ 1,880,540	\$ 1,767,882	\$ 1,834,110	\$ 66,228	4
604,645	647,867	678,937	3200 Non-Certificated Salaries	613,484	542,624	607,696	65,072	12
1,155,055	1,120,827	1,197,892	3500 Employee Benefits	1,479,497	1,062,727	1,534,828	472,101	44
<u>3,735,195</u>	<u>3,552,472</u>	<u>3,868,230</u>	Subtotal - Personnel Services	<u>3,973,521</u>	<u>3,373,233</u>	<u>3,976,634</u>	<u>603,401</u>	18
128,061	-	2,360	4100 Professional and Technical Services	-	89,775	-		
49	26	32	4200 Staff Travel	1,140	1,140	569	(571)	(50)
-	-	3,900	4250 Student Travel	-	-	0		
10,215	11,038	11,571	4300 Utility Services	10,435	10,435	11,159	96,241	922
107,793	104,329	108,343	4350 Energy	107,356	107,356	106,676	(104,556)	(97)
5,185	3,043	3,832	4400 Other Purchased Services	3,081	4,506	2,800	(1,706)	(38)
56,975	58,680	36,219	4500 Supplies, Materials, and Media	30,171	31,421	27,719	(3,702)	(12)
100	725	725	4900 Other Expenses	725	725	653	(72)	(10)
<u>308,378</u>	<u>177,841</u>	<u>166,982</u>	Subtotal - Other	<u>152,908</u>	<u>245,358</u>	<u>149,576</u>	<u>(14,366)</u>	(6)
1,095	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 4,044,668</u>	<u>\$ 3,730,313</u>	<u>\$ 4,035,212</u>	Location Totals	<u>\$ 4,126,429</u>	<u>\$ 3,618,591</u>	<u>\$ 4,126,210</u>	<u>\$ 589,035</u>	16



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
343.00	345.00	322.00	Enrollment in ADM (K-6)	287.00	322.00	280.00

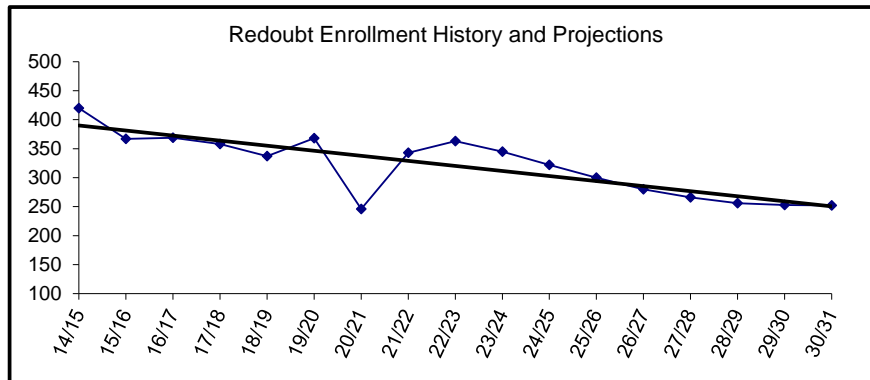
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.00	13.50	16.50	Teacher (Includes Quest)	16.00	14.50	14.50
1.40	1.50	2.50	Specialist*	1.00	1.70	2.70
5.00	5.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>26.40</u>	<u>21.00</u>	<u>24.00</u>	Certificated Subtotal	<u>22.00</u>	<u>21.20</u>	<u>22.20</u>
9.30	9.30	7.54	Special Ed Aide	7.54	8.42	8.42
0.44	0.44	0.44	Aide	0.44	0.94	0.94
-	1.00	0.88	Nurse***	0.88	-	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>13.74</u>	<u>14.74</u>	<u>12.86</u>	Non-Certificated Subtotal	<u>12.86</u>	<u>13.36</u>	<u>14.24</u>
<u>40.14</u>	<u>35.74</u>	<u>36.86</u>	Total	<u>34.86</u>	<u>34.56</u>	<u>36.44</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.

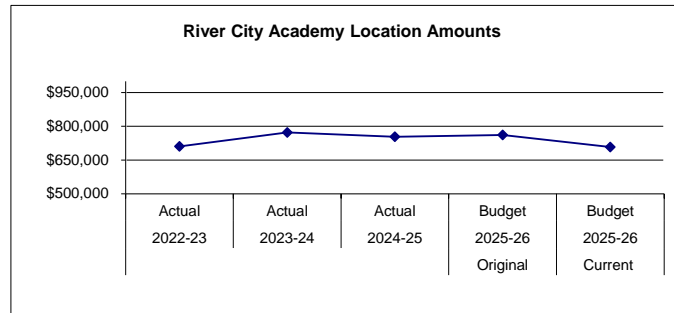


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 456,591	\$ 496,415	\$ 441,465	3100 Certificated Salaries	\$ 404,981	\$ 379,330	\$ -	\$ (379,330)	(100)
57,954	50,877	59,152	3200 Non-Certificated Salaries	70,739	89,867	-	(89,867)	(100)
178,121	209,807	234,803	3500 Employee Benefits	272,081	224,667	-	(224,667)	(100)
<u>692,666</u>	<u>757,099</u>	<u>735,420</u>	Subtotal - Personnel Services	<u>747,801</u>	<u>693,864</u>	<u>-</u>	<u>(693,864)</u>	<u>(100)</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
131	263	187	4200 Staff Travel	470	470	-	(470)	(100)
794	818	750	4300 Utility Services	200	51	-	(51)	(100)
234	248	213	4400 Other Purchased Services	779	779	-	(779)	(100)
15,370	13,429	14,056	4500 Supplies, Materials, and Media	10,753	10,778	-	(10,778)	(100)
1,274	996	1,472	4900 Other Expenses	1,900	1,900	-	(1,900)	(100)
<u>17,803</u>	<u>15,754</u>	<u>16,678</u>	Subtotal - Other	<u>14,102</u>	<u>13,978</u>	<u>-</u>	<u>(13,978)</u>	<u>(100)</u>
-	-	1,570	5100 Equipment	-	124	-	(124)	-
<u>\$ 710,469</u>	<u>\$ 772,853</u>	<u>\$ 753,668</u>	Location Totals	<u>\$ 761,903</u>	<u>\$ 707,966</u>	<u>\$ -</u>	<u>\$ (707,842)</u>	<u>(100)</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
89.00	73.00	78.00	Enrollment in ADM (7-12)	79.00	78.00	-

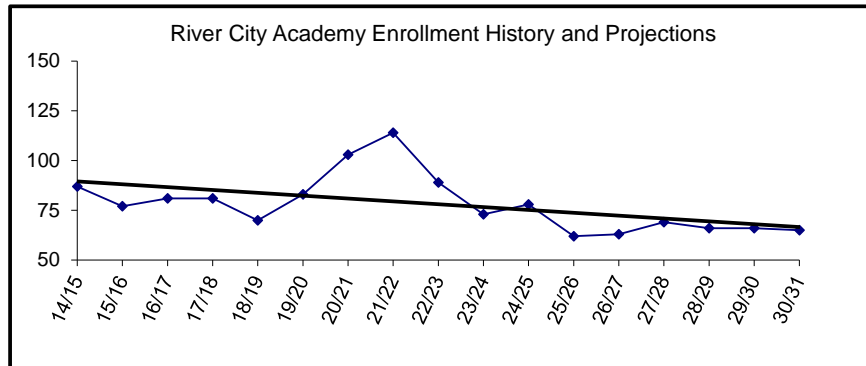
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	-
5.50	4.00	3.50	Teacher	3.50	3.00	-
0.71	0.68	0.47	Specialist*	0.17	0.02	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	-
<u>7.71</u>	<u>6.18</u>	<u>5.47</u>	Certificated Subtotal	<u>5.17</u>	<u>4.52</u>	<u>-</u>
-	-	-	Special Ed Aide	-	0.93	-
0.13	0.13	0.13	Nurse***	0.13	0.13	-
1.00	0.88	0.88	Support	0.88	0.88	-
-	-	-	Custodian	0.50	-	-
<u>1.13</u>	<u>1.01</u>	<u>1.01</u>	Non-Certificated Subtotal	<u>1.51</u>	<u>1.94</u>	<u>-</u>
<u><u>8.84</u></u>	<u><u>7.19</u></u>	<u><u>6.48</u></u>	Totals	<u><u>6.68</u></u>	<u><u>6.46</u></u>	<u><u>-</u></u>

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

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

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

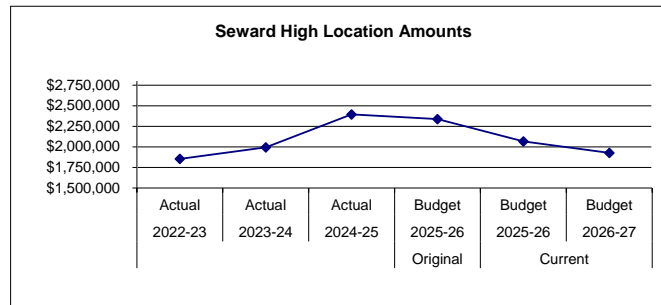


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 739,167	\$ 751,404	\$ 884,847	3100 Certificated Salaries	\$ 880,525	\$ 865,227	\$ 728,134	\$ (137,093)	(16)
306,572	378,554	467,950	3200 Non-Certificated Salaries	329,433	301,594	251,267	(50,327)	(17)
421,285	477,242	601,734	3500 Employee Benefits	716,621	470,447	637,590	167,143	36
<u>1,467,024</u>	<u>1,607,200</u>	<u>1,954,531</u>	Subtotal - Personnel Services	<u>1,926,579</u>	<u>1,637,268</u>	<u>1,616,991</u>	<u>(20,277)</u>	(1)
-	-	27,840	4100 Professional and Technical Services	-	17,871	-	(17,871)	-
3,434	4,608	5,747	4200 Staff Travel	5,385	5,385	2,692	(2,693)	(50)
-	-	-	4250 Student Travel	-	152	-	(152)	-
105,417	106,814	105,855	4300 Utility Services	120,239	120,239	99,417	(20,822)	(17)
243,346	231,370	219,754	4350 Energy	248,517	248,517	176,165	(72,352)	(29)
4,538	3,115	2,816	4400 Other Purchased Services	3,789	3,789	3,330	(459)	(12)
25,747	33,383	58,642	4500 Supplies, Materials, and Media	29,650	30,023	25,871	(4,152)	(14)
3,334	6,581	4,882	4900 Other Expenses	4,625	4,625	3,618	(1,007)	(22)
<u>385,816</u>	<u>385,871</u>	<u>425,536</u>	Subtotal - Other	<u>412,205</u>	<u>430,601</u>	<u>311,093</u>	<u>(101,637)</u>	(24)
888	-	15,193	5100 Equipment	-	-	-	-	-
<u>\$ 1,853,728</u>	<u>\$ 1,993,071</u>	<u>\$ 2,395,260</u>	Location Totals	<u>\$ 2,338,784</u>	<u>\$ 2,067,869</u>	<u>\$ 1,928,084</u>	<u>\$ (121,914)</u>	(6)



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
138.00	159.00	172.00	Enrollment in ADM (9-12)	156.00	172.00	147.00

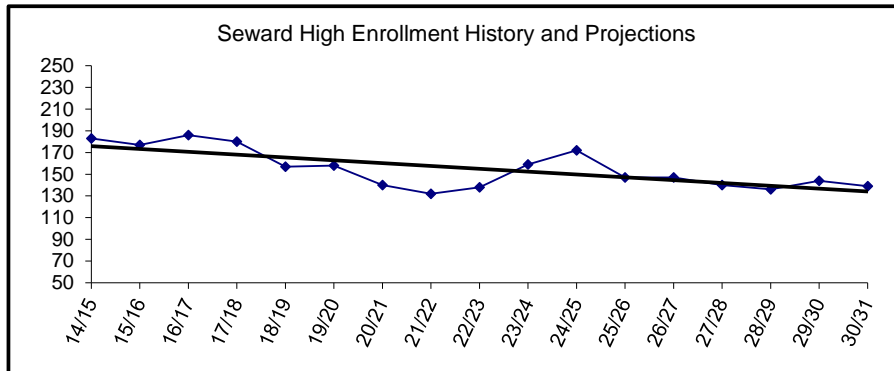
FTE's Included In Current Budget

1.00	0.50	1.00	Administrator	1.00	0.56	0.56
6.50	5.75	7.12	Teacher (Includes Quest)	7.50	6.58	5.84
0.60	0.50	0.50	Specialist*	0.50	0.53	0.53
2.00	2.00	2.00	Special Ed Teacher**	1.00	2.00	2.00
<u>10.10</u>	<u>8.75</u>	<u>10.62</u>	Certificated Subtotal	<u>10.00</u>	<u>9.67</u>	<u>8.93</u>
2.71	2.64	2.64	Special Ed Aide	2.16	2.64	2.64
0.44	0.44	1.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
-	0.48	-	Nurse***	0.48	-	-
3.00	3.00	3.00	Support	2.00	2.50	2.50
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>8.15</u>	<u>8.56</u>	<u>9.08</u>	Non-Certificated Subtotal	<u>7.08</u>	<u>7.58</u>	<u>7.58</u>
<u>18.25</u>	<u>17.31</u>	<u>19.70</u>	Total	<u>17.08</u>	<u>17.25</u>	<u>16.51</u>

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

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

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

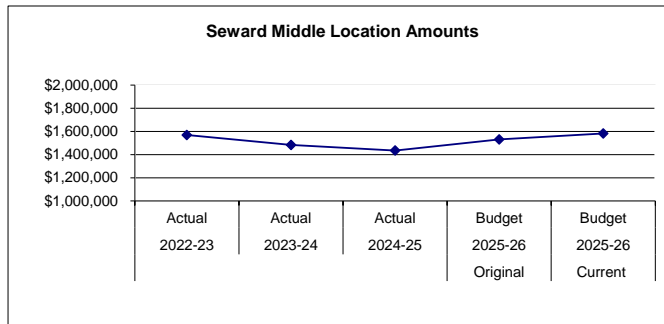


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 725,273	\$ 651,062	\$ 551,831	3100 Certificated Salaries	\$ 623,883	\$ 698,397	\$ -	\$ (698,397)	(100)
205,602	230,281	224,383	3200 Non-Certificated Salaries	185,757	183,236	-	(183,236)	(100)
386,462	343,511	327,336	3500 Employee Benefits	476,834	446,879	-	(446,879)	(100)
<u>1,317,337</u>	<u>1,224,854</u>	<u>1,103,550</u>	Subtotal - Personnel Services	<u>1,286,474</u>	<u>1,328,512</u>	<u>-</u>	<u>(1,328,512)</u>	<u>(100)</u>
-	-	27,840	4100 Professional and Technical Services	-	4,423	-	-	-
1,316	129	755	4200 Staff Travel	1,070	1,120	-	(1,120)	(100)
-	-	-	4250 Student Travel	-	-	-	-	-
40,745	41,059	44,516	4300 Utility Services	46,894	46,769	-	(46,769)	(100)
170,666	189,239	237,284	4350 Energy	179,960	179,960	-	(179,960)	(100)
1,243	519	1,067	4400 Other Purchased Services	1,585	1,585	-	(1,585)	(100)
36,899	24,885	11,115	4500 Supplies, Materials, and Media	15,135	19,218	-	(19,218)	(100)
80	50	50	4900 Other Expenses	725	725	-	(725)	(100)
<u>250,949</u>	<u>255,881</u>	<u>322,627</u>	Subtotal - Other	<u>245,369</u>	<u>253,800</u>	<u>-</u>	<u>(249,377)</u>	<u>(98)</u>
420	2,863	8,602	5100 Equipment	-	-	-	-	-
<u>\$ 1,568,706</u>	<u>\$ 1,483,598</u>	<u>\$ 1,434,779</u>	Location Totals	<u>\$ 1,531,843</u>	<u>\$ 1,582,312</u>	<u>\$ -</u>	<u>\$ (1,577,889)</u>	<u>(100)</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.

KPBSD BOE authorized the consolidation of Seward Middle School with Seward Elementary and Seward High School effective FY27 school year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26	2026-27
112.00	109.00	104.00	Enrollment in ADM (6-8)	110.00	104.00	-

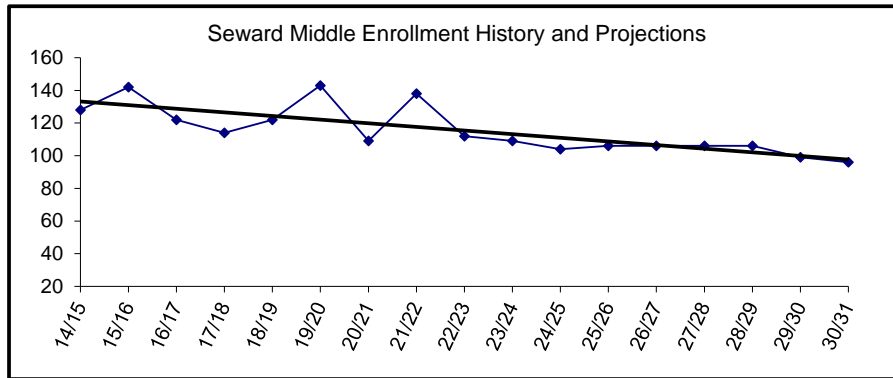
FTE's Included In Current Budget

0.80	0.50	0.50	Administrator	0.50	0.44	-
7.35	6.35	5.78	Teacher (Includes Quest)	6.85	6.42	-
0.60	0.50	0.50	Specialist*	0.50	0.50	-
1.00	1.00	1.00	Special Ed Teacher**	-	1.00	-
<u>9.75</u>	<u>8.35</u>	<u>7.78</u>	Certificated Subtotal	<u>7.85</u>	<u>8.36</u>	<u>-</u>
0.98	0.88	0.88	Special Ed Aide	0.88	0.88	-
0.88	0.88	0.88	Aide	0.88	0.88	-
-	0.48	-	Nurse***	-	-	-
1.00	0.88	1.00	Support	1.00	1.00	-
1.00	1.00	1.00	Custodian	1.00	1.00	-
<u>3.86</u>	<u>4.12</u>	<u>3.76</u>	Non-Certificated Subtotal	<u>3.76</u>	<u>3.76</u>	<u>-</u>
<u>13.61</u>	<u>12.47</u>	<u>11.54</u>	Totals	<u>11.61</u>	<u>12.12</u>	<u>-</u>

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

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

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

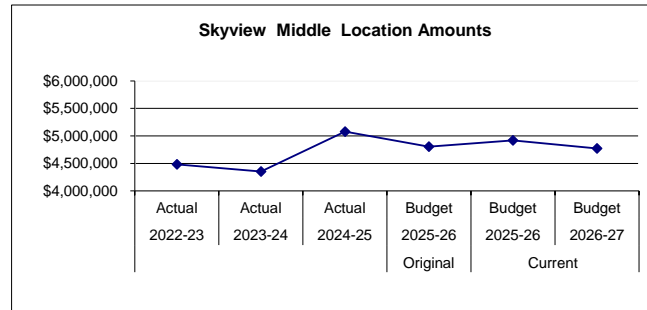


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,938,160	\$ 2,006,698	\$ 2,263,774	3100 Certificated Salaries	\$ 2,133,750	\$ 2,152,023	\$ 2,082,724	\$ (69,299)	(3)
774,163	621,576	760,590	3200 Non-Certificated Salaries	592,346	723,209	634,226	(88,983)	(12)
1,223,345	1,190,945	1,487,730	3500 Employee Benefits	1,578,280	1,523,060	1,639,575	116,515	8
<u>3,935,668</u>	<u>3,819,219</u>	<u>4,512,094</u>	Subtotal - Personnel Services	<u>4,304,376</u>	<u>4,398,292</u>	<u>4,356,525</u>	<u>(41,767)</u>	(1)
-	-	818	4100 Professional and Technical Services	-	-	-	-	-
210	241	1,274	4200 Staff Travel	215	1,237	108	(1,129)	100
-	362	-	4250 Student Travel	-	-	-	-	-
# 17,797	20,208	21,798	4300 Utility Services	18,485	18,485	15,722	(2,763)	(15)
403,077	458,065	485,606	4350 Energy	424,094	424,094	348,172	(75,922)	(18)
8,797	2,600	3,274	4400 Other Purchased Services	3,983	4,098	3,646	(452)	(11)
103,765	47,587	47,806	4500 Supplies, Materials, and Media	51,004	69,718	47,747	(21,971)	(32)
889	1,692	1,010	4900 Other Expenses	725	725	653	(72)	(10)
<u>534,535</u>	<u>530,755</u>	<u>561,586</u>	Subtotal - Other	<u>498,506</u>	<u>518,357</u>	<u>416,048</u>	<u>(102,309)</u>	(20)
11,407	2,196	5,108	5100 Equipment	-	550	-	(550)	-
<u>\$ 4,481,610</u>	<u>\$ 4,352,170</u>	<u>\$ 5,078,788</u>	Location Totals	<u>\$ 4,802,882</u>	<u>\$ 4,917,199</u>	<u>\$ 4,772,573</u>	<u>\$ (144,626)</u>	(3)



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
369.00	333.00	342.00	Enrollment in ADM (7-8)	353.00	342.00	360.00

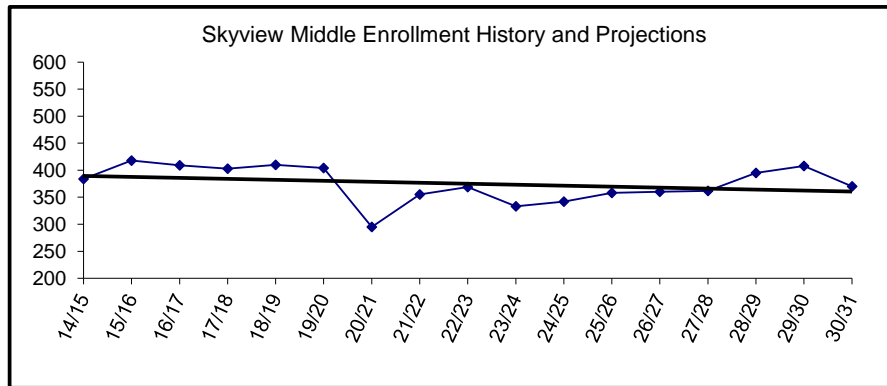
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	1.50	1.50	1.50
20.00	16.00	19.00	Teacher (Includes Quest)	18.00	17.00	17.50
1.71	1.62	1.73	Specialist*	1.73	1.64	2.64
5.00	5.00	4.00	Special Ed Teacher**	4.00	5.00	5.00
<u>28.21</u>	<u>24.12</u>	<u>26.23</u>	Certificated Subtotal	<u>25.23</u>	<u>25.14</u>	<u>26.64</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.54	5.54
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
5.00	3.50	3.00	Support	1.50	3.00	3.00
<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	Custodian	<u>4.00</u>	<u>4.50</u>	<u>4.50</u>
<u>16.54</u>	<u>15.04</u>	<u>14.54</u>	Non-Certificated Subtotal	<u>12.54</u>	<u>14.80</u>	<u>14.80</u>
<u>44.75</u>	<u>39.16</u>	<u>40.77</u>	Total	<u>37.77</u>	<u>39.94</u>	<u>41.44</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.

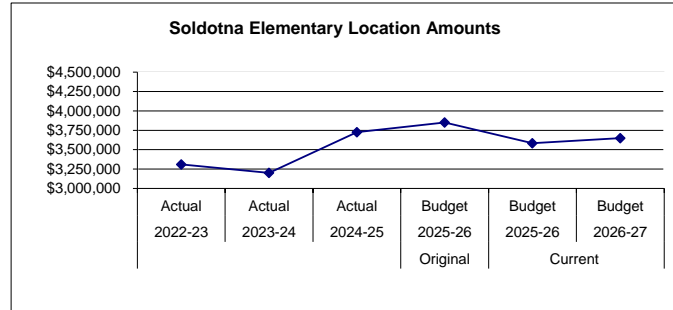


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,513,144	\$ 1,551,845	\$ 1,859,234	3100 Certificated Salaries	\$ 1,751,444	\$ 1,680,902	\$ 1,634,827	\$ (46,075)	(3)
541,382	510,140	556,386	3200 Non-Certificated Salaries	561,401	495,626	514,099	18,473	4
995,100	956,242	1,128,171	3500 Employee Benefits	1,403,725	1,145,080	1,344,137	199,057	17
<u>3,049,626</u>	<u>3,018,227</u>	<u>3,543,791</u>	Subtotal - Personnel Services	<u>3,716,570</u>	<u>3,321,608</u>	<u>3,493,063</u>	<u>171,455</u>	5
85,960	-	-	4100 Professional and Technical Services	-	126,909	-	-	-
170	483	314	4200 Staff Travel	1,140	1,140	571	(569)	(50)
64	-	-	4250 Student Travel	-	-	-	-	-
8,579	9,716	12,551	4300 Utility Services	8,679	8,679	10,151	1,472	17
94,165	125,329	131,912	4350 Energy	92,944	92,944	116,728	23,784	26
3,519	2,257	3,472	4400 Other Purchased Services	2,707	2,707	2,445	(262)	(10)
54,930	43,835	32,745	4500 Supplies, Materials, and Media	27,980	30,280	25,762	(4,518)	(15)
718	905	910	4900 Other Expenses	725	725	653	(72)	(10)
<u>248,105</u>	<u>182,525</u>	<u>181,904</u>	Subtotal - Other	<u>134,175</u>	<u>263,384</u>	<u>156,310</u>	<u>19,835</u>	8
<u>12,538</u>	<u>-</u>	<u>462</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 3,310,269</u>	<u>\$ 3,200,752</u>	<u>\$ 3,726,157</u>	Location Totals	<u>\$ 3,850,745</u>	<u>\$ 3,584,992</u>	<u>\$ 3,649,373</u>	<u>\$ 191,290</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
237.00	243.00	258.00	Enrollment in ADM (PS-6)	249.00	258.00	245.00

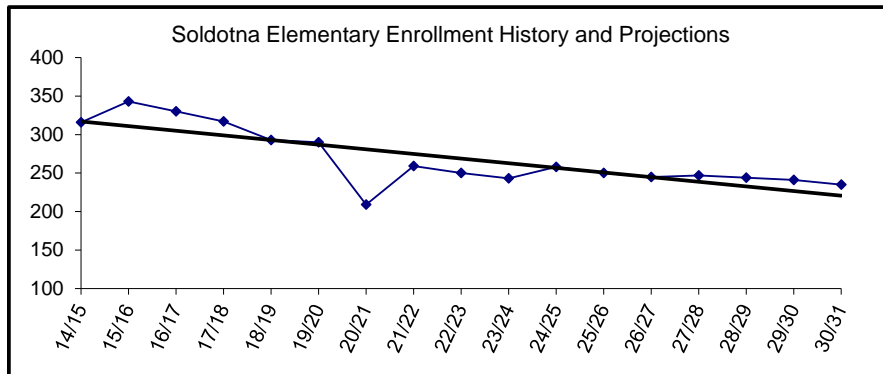
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	10.65	14.50	Teacher (Includes Quest)	13.00	13.00	13.00
0.40	1.10	1.05	Specialist*	0.55	0.76	0.76
6.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>21.40</u>	<u>17.75</u>	<u>21.55</u>	Certificated Subtotal	<u>19.55</u>	<u>19.76</u>	<u>19.76</u>
7.36	7.45	7.33	Special Ed Aide	7.33	7.29	7.29
0.40	0.37	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.39	0.56	0.57
0.68	0.68	0.69	Nurse***	0.69	-	0.88
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	3.00	Custodian	3.50	3.00	3.00
<u>11.94</u>	<u>11.50</u>	<u>12.40</u>	Non-Certificated Subtotal	<u>12.91</u>	<u>11.85</u>	<u>12.74</u>
<u>33.34</u>	<u>29.25</u>	<u>33.95</u>	Total	<u>32.46</u>	<u>31.61</u>	<u>32.50</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.

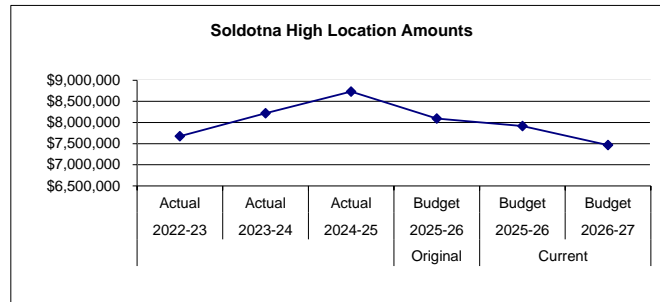


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 3,569,188	\$ 3,904,387	\$ 4,073,133	3100 Certificated Salaries	\$ 3,692,993	\$ 3,700,273	\$ 3,363,259	\$ (337,014)	(9)
1,161,238	1,159,659	1,239,553	3200 Non-Certificated Salaries	1,071,250	1,136,915	996,642	(140,273)	(12)
2,307,522	2,474,596	2,672,721	3500 Employee Benefits	2,738,243	2,472,991	2,616,012	143,021	6
<u>7,037,948</u>	<u>7,538,642</u>	<u>7,985,407</u>	Subtotal - Personnel services	<u>7,502,486</u>	<u>7,310,179</u>	<u>6,975,913</u>	<u>(334,266)</u>	(5)
325	350	1,564	4100 Professional and Technical Services	-	-	-	-	-
13,014	12,259	19,892	4200 Staff Travel	4,170	4,370	2,085	(2,285)	(52)
-	140	-	4250 Student Travel	-	-	-	-	-
35,778	44,919	42,849	4300 Utility Services	37,429	37,429	33,058	(4,371)	(12)
418,999	430,355	447,588	4350 Energy	425,578	425,578	343,283	(82,295)	(19)
23,097	19,226	21,757	4400 Other Purchased Services	8,702	8,817	7,782	(1,035)	(12)
106,274	121,098	193,260	4500 Supplies, Materials, and Media	101,064	111,520	92,026	(19,494)	(17)
13,286	18,622	14,706	4900 Other Expenses	14,625	14,625	11,106	(3,519)	(24)
<u>610,773</u>	<u>646,969</u>	<u>741,616</u>	Subtotal - Other	<u>591,568</u>	<u>602,339</u>	<u>489,340</u>	<u>(112,999)</u>	(19)
<u>25,621</u>	<u>32,121</u>	<u>5,976</u>	5100 Equipment	-	2,616	-	(2,616)	-
<u>\$ 7,674,342</u>	<u>\$ 8,217,732</u>	<u>\$ 8,732,999</u>	Location Totals	<u>\$ 8,094,054</u>	<u>\$ 7,915,134</u>	<u>\$ 7,465,253</u>	<u>\$ (449,881)</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
658.00	682.00	651.00	Enrollment in ADM (10-12)	654.00	651.00	651.00

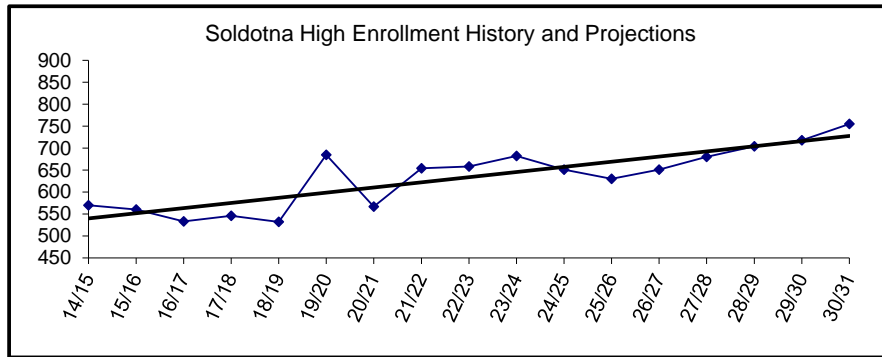
FTE's Included In Current Budget

2.50	2.50	2.50	Administrator	2.00	2.00	2.00
31.23	28.42	29.50	Teacher (Includes Quest)	28.00	27.00	26.00
4.54	4.60	5.50	Specialist*	4.50	3.84	4.84
8.00	8.50	8.50	Special Ed Teacher**	8.50	8.69	8.50
<u>46.27</u>	<u>44.02</u>	<u>46.00</u>	Certificated Subtotal	<u>43.00</u>	<u>41.53</u>	<u>41.34</u>
12.32	12.32	11.88	Special Ed Aide	12.32	10.56	10.56
0.44	0.44	1.44	Aide	0.44	0.94	0.94
1.00	1.00	1.00	Nurse***	1.00	1.00	1.00
6.00	6.00	5.50	Support	3.50	5.50	5.50
5.50	5.50	5.00	Custodian	5.00	5.00	5.00
<u>25.26</u>	<u>25.26</u>	<u>24.82</u>	Non-Certificated Subtotal	<u>22.26</u>	<u>23.00</u>	<u>23.00</u>
<u>71.53</u>	<u>69.28</u>	<u>70.82</u>	Total	<u>65.26</u>	<u>64.53</u>	<u>64.34</u>

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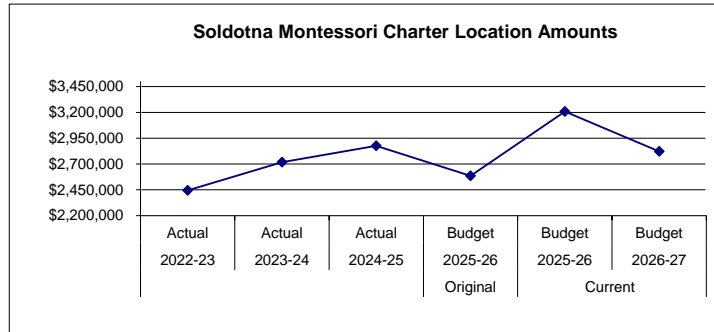
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 64 Soldotna Montessori Charter School

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 893,098	\$ 1,011,484	\$ 1,071,549	3100 Certificated Salaries	\$ 1,070,250	\$ 1,049,480	\$ 1,071,047	\$ 21,567	2
360,427	391,447	398,591	3200 Non-Certificated Salaries	365,009	351,194	349,234	(1,960)	(1)
539,444	583,306	622,542	3500 Employee Benefits	704,876	700,065	704,460	4,395	1
<u>1,792,969</u>	<u>1,986,237</u>	<u>2,092,682</u>	Subtotal - Personnel Services	<u>2,140,135</u>	<u>2,100,739</u>	<u>2,124,741</u>	<u>24,002</u>	<u>1</u>
10,721	22,499	13,200	4100 Professional and Technical Services	-	36,462	-	(36,462)	-
14,562	13,451	14,404	4200 Staff Travel	-	2,665	-	(2,665)	-
-	-	-	4250 Student Travel	-	-	-	-	-
3,136	3,891	3,910	4300 Utility Services	-	-	-	-	-
29,112	31,325	31,341	4350 Energy	-	-	-	-	-
469,505	530,605	548,824	4400 Other Purchased Services	551,823	553,999	553,401	(598)	(0)
54,434	35,937	49,948	4500 Supplies, Materials, and Media	(105,765)	238,720	52,524	(186,196)	(78)
(4,945)	7,458	33,470	4900 Other Expenses	-	183,620	-	(183,620)	(100)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
75,333	82,235	88,359	4950 Indirect Costs	-	91,988	92,087	99	0
<u>651,858</u>	<u>727,401</u>	<u>783,456</u>	Subtotal - Other	<u>446,058</u>	<u>1,107,454</u>	<u>698,012</u>	<u>(409,442)</u>	<u>(37)</u>
-	3,136	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,444,827</u>	<u>\$ 2,716,774</u>	<u>\$ 2,876,138</u>	Location Totals	<u>\$ 2,586,193</u>	<u>\$ 3,208,193</u>	<u>\$ 2,822,753</u>	<u>\$ (385,440)</u>	<u>(12)</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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 64 Soldotna Montessori Charter School

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
165.00	163.00	164.00	Enrollment in ADM (K-6)	164.00	164.00	164.00

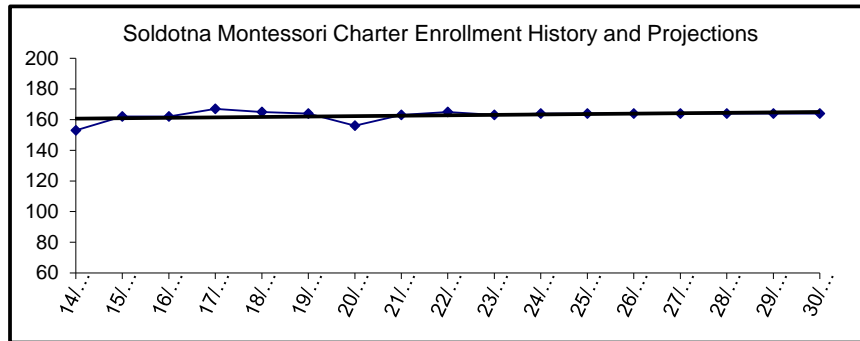
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
8.85	9.85	9.85	Teacher (Includes Quest)	9.85	9.85	9.85
-	0.40	0.45	Specialist*	0.45	0.28	0.28
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.85</u>	<u>12.25</u>	<u>12.30</u>	Certificated Subtotal	<u>12.30</u>	<u>12.13</u>	<u>12.13</u>
1.69	2.57	2.54	Special Ed Aide	2.54	2.57	2.57
4.75	4.77	4.76	Aide	4.76	4.77	4.77
0.32	0.32	0.31	Nurse***	0.31	0.31	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	-	Custodian	-	-	-
<u>8.76</u>	<u>9.66</u>	<u>8.61</u>	Non-Certificated Subtotal	<u>8.61</u>	<u>8.65</u>	<u>8.34</u>
<u>19.61</u>	<u>21.91</u>	<u>20.91</u>	Total	<u>20.91</u>	<u>20.78</u>	<u>20.47</u>

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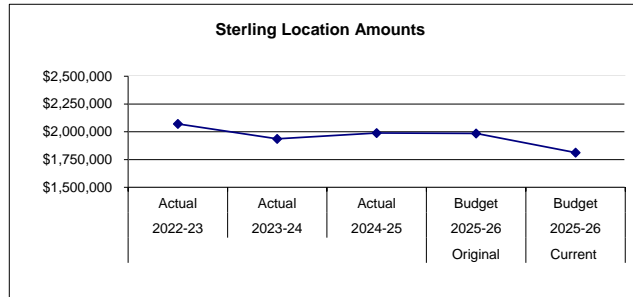


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 965,080	\$ 907,348	\$ 950,773	3100 Certificated Salaries	\$ 928,458	\$ 835,160	\$ -	\$ (835,160)	(100)
325,407	303,248	269,973	3200 Non-Certificated Salaries	258,742	281,295	-	(281,295)	(100)
650,044	579,979	648,362	3500 Employee Benefits	680,350	576,617	-	(576,617)	(100)
<u>1,940,531</u>	<u>1,790,575</u>	<u>1,869,108</u>	Subtotal - Personnel Services	<u>1,867,550</u>	<u>1,693,072</u>	<u>-</u>	<u>(1,693,072)</u>	<u>(100)</u>
275	500	-	4100 Professional and Technical Services	-	-	-	-	-
645	1,516	244	4200 Staff Travel	1,350	1,350	-	(1,350)	(100)
-	-	-	4250 Student Travel	-	-	-	-	-
9,875	11,582	11,240	4300 Utility Services	7,848	7,848	-	(7,848)	(100)
89,434	99,013	95,669	4350 Energy	93,224	93,224	-	(93,224)	(100)
1,775	1,050	1,737	4400 Other Purchased Services	1,345	1,460	-	(1,460)	(100)
27,668	30,674	11,024	4500 Supplies, Materials, and Media	14,004	14,854	-	(14,854)	(100)
718	775	725	4900 Other Expenses	725	725	-	(725)	(100)
<u>130,390</u>	<u>145,110</u>	<u>120,639</u>	Subtotal - Other	<u>118,496</u>	<u>119,461</u>	<u>-</u>	<u>(119,461)</u>	<u>(100)</u>
-	539	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,070,921</u>	<u>\$ 1,936,224</u>	<u>\$ 1,989,747</u>	Location Totals	<u>\$ 1,986,046</u>	<u>\$ 1,812,533</u>	<u>\$ -</u>	<u>\$ (1,812,533)</u>	<u>(100)</u>



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
142.00	120.00	113.00	Enrollment in ADM (K-6)	111.00	113.00	-

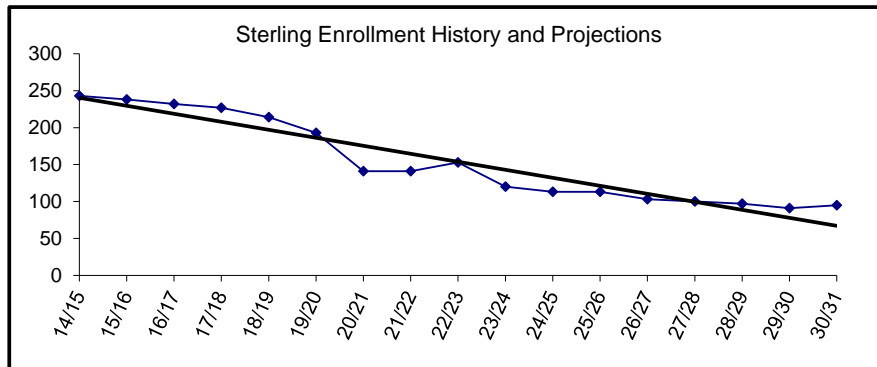
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	-
10.50	8.00	7.50	Teacher (Includes Quest)	7.60	6.50	-
1.60	0.80	1.35	Specialist*	1.35	0.20	-
2.00	2.00	2.00	Special Ed Teacher**	1.00	2.00	-
<u>15.10</u>	<u>11.80</u>	<u>11.85</u>	Certificated Subtotal	<u>10.95</u>	<u>9.70</u>	-
2.99	2.64	2.64	Special Ed Aide	2.64	3.52	-
0.38	0.38	0.38	Aide	0.38	0.38	-
0.88	0.88	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	-
1.50	1.50	1.50	Custodian	1.50	1.50	-
<u>6.75</u>	<u>6.40</u>	<u>5.52</u>	Non-Certificated Subtotal	<u>5.52</u>	<u>6.40</u>	-
<u>21.85</u>	<u>18.20</u>	<u>17.37</u>	Total	<u>16.47</u>	<u>16.10</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.

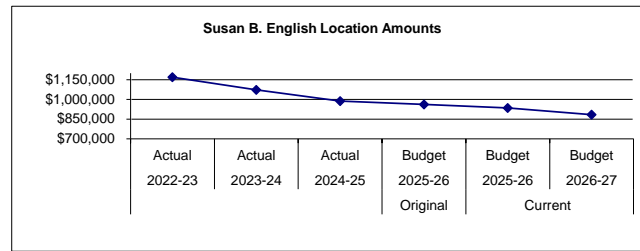


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 313,398	\$ 274,569	\$ 253,881	3100 Certificated Salaries	\$ 192,642	\$ 191,751	\$ 197,471	\$ 5,720	3
185,934	188,956	190,294	3200 Non-Certificated Salaries	167,415	157,140	144,416	(12,724)	(8)
268,406	212,131	180,815	3500 Employee Benefits	252,851	220,689	254,267	33,578	15
<u>787,738</u>	<u>675,656</u>	<u>624,990</u>	Subtotal - Personnel Services	<u>612,908</u>	<u>569,580</u>	<u>596,154</u>	<u>26,574</u>	5
-	-	1,120	4100 Professional and Technical Services	-	-	-	-	-
3,743	5,870	1,733	4200 Staff Travel	3,035	3,035	1,518	(1,517)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
32,597	34,554	35,457	4300 Utility Services	35,244	35,244	31,113	(4,131)	(12)
296,634	309,673	293,079	4350 Energy	287,741	303,741	234,817	(68,924)	(23)
4,253	13,043	2,768	4400 Other Purchased Services	4,097	5,097	3,767	(1,330)	(26)
24,094	12,205	10,649	4500 Supplies, Materials, and Media	10,984	10,453	10,604	151	1
38,682	21,638	17,520	4900 Other Expenses	8,328	8,328	6,098	(2,230)	(27)
<u>400,003</u>	<u>396,983</u>	<u>362,326</u>	Subtotal - Other	<u>349,429</u>	<u>365,898</u>	<u>287,917</u>	<u>(77,981)</u>	(21)
1,628	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,169,369</u>	<u>\$ 1,072,639</u>	<u>\$ 987,316</u>	Location Totals	<u>\$ 962,337</u>	<u>\$ 935,478</u>	<u>\$ 884,071</u>	<u>\$ (51,407)</u>	(5)



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
2026 - 2027 Budget**

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

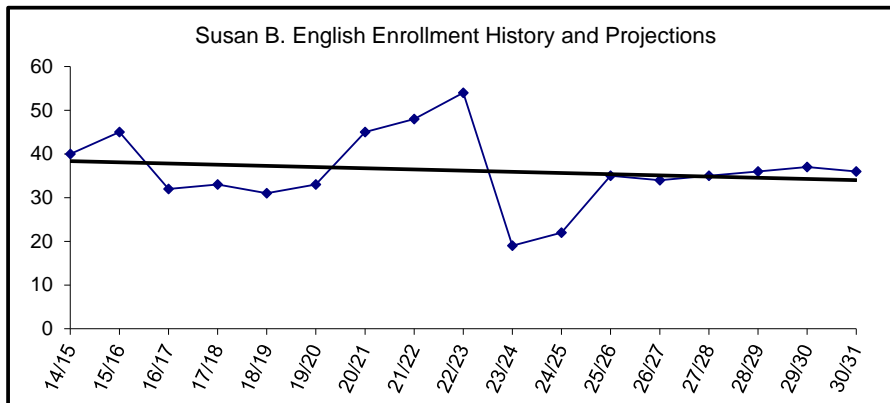
Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
54.00	19.00	22.00	Enrollment in ADM (K-12)	25.00	22.00	34.00
FTE's Included In Current Budget						
0.20	0.50	0.10	Administrator	0.10	0.10	0.10
3.90	2.50	2.90	Teacher (Includes Quest)	1.90	1.90	1.90
0.33	0.10	0.30	Specialist*	0.20	0.15	0.15
-	-	-	Special Ed Teacher**	-	-	-
<u>4.43</u>	<u>3.10</u>	<u>3.30</u>	Certificated Subtotal	<u>2.20</u>	<u>2.15</u>	<u>2.15</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	0.88	-
-	-	-	Nurse***	-	-	-
1.51	1.51	1.26	Support	0.88	1.51	1.38
2.00	2.00	2.00	Custodian	2.00	1.50	2.00
<u>4.39</u>	<u>4.39</u>	<u>4.14</u>	Non-Certificated Subtotal	<u>3.76</u>	<u>4.77</u>	<u>4.26</u>
<u>8.82</u>	<u>7.49</u>	<u>7.44</u>	Total	<u>5.96</u>	<u>6.92</u>	<u>6.41</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.

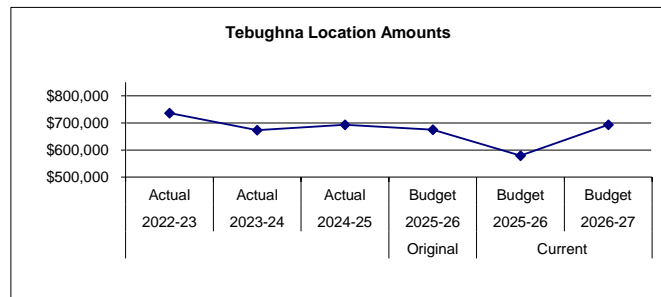


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 263,896	\$ 232,097	\$ 225,182	3100 Certificated Salaries	\$ 197,135	\$ 212,497	\$ 217,218	\$ 4,721	2
65,937	46,477	83,867	3200 Non-Certificated Salaries	85,478	60,155	65,098	4,943	8
150,690	116,446	116,817	3500 Employee Benefits	171,062	85,630	179,649	94,019	110
<u>480,523</u>	<u>395,020</u>	<u>425,866</u>	Subtotal - Personnel Services	<u>453,675</u>	<u>358,282</u>	<u>461,965</u>	<u>103,683</u>	29
-	1,125	697	4100 Professional and Technical Services	-	-	-	-	-
5,854	4,566	5,075	4200 Staff Travel	4,080	4,080	2,040	(2,040)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
97,849	104,264	105,600	4300 Utility Services	75,101	75,101	77,519	2,418	3
117,476	148,204	141,359	4350 Energy	126,316	126,316	138,317	12,001	10
1,130	1,918	1,462	4400 Other Purchased Services	2,447	2,447	2,211	(236)	(10)
23,405	8,693	6,190	4500 Supplies, Materials, and Media	6,033	6,127	5,619	(508)	(8)
9,823	8,465	6,841	4900 Other Expenses	6,975	6,975	5,173	(1,802)	(26)
<u>255,537</u>	<u>277,235</u>	<u>267,224</u>	Subtotal - Other	<u>220,952</u>	<u>221,046</u>	<u>230,879</u>	<u>9,833</u>	4
420	799		5100 Equipment	-	-	-	-	-
<u>\$ 736,480</u>	<u>\$ 673,054</u>	<u>\$ 693,090</u>	Location Totals	<u>\$ 674,627</u>	<u>\$ 579,328</u>	<u>\$ 692,844</u>	<u>\$ 113,516</u>	20



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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
27.00	17.00	22.00	Enrollment in ADM (K-12)	20.00	22.00	23.00

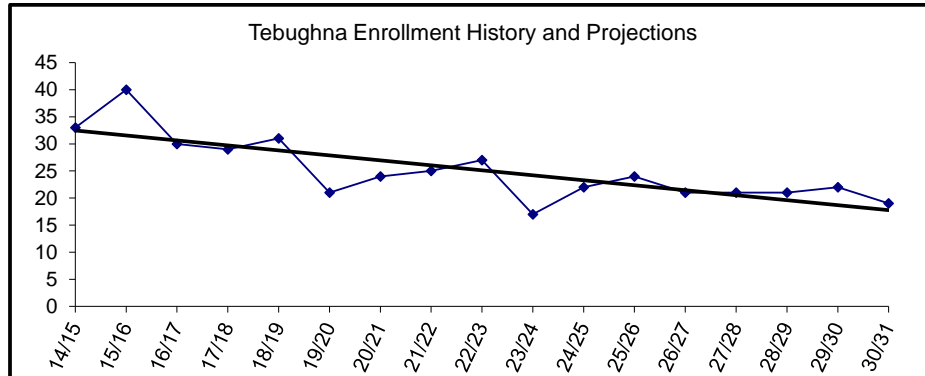
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
2.80	2.55	1.80	Teacher (Includes Quest)	1.80	1.80	1.80
0.11	-	0.15	Specialist *	0.10	0.10	0.10
-	-	-	Special Ed Teacher**	-	0.19	0.19
<u>3.11</u>	<u>2.75</u>	<u>2.15</u>	Certificated Subtotal	<u>2.10</u>	<u>2.29</u>	<u>2.29</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>1.88</u>	<u>1.88</u>	<u>1.88</u>	Non-Certificated Subtotal	<u>1.88</u>	<u>1.88</u>	<u>1.88</u>
<u>4.99</u>	<u>4.63</u>	<u>4.03</u>	Total	<u>3.98</u>	<u>4.17</u>	<u>4.17</u>

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

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

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

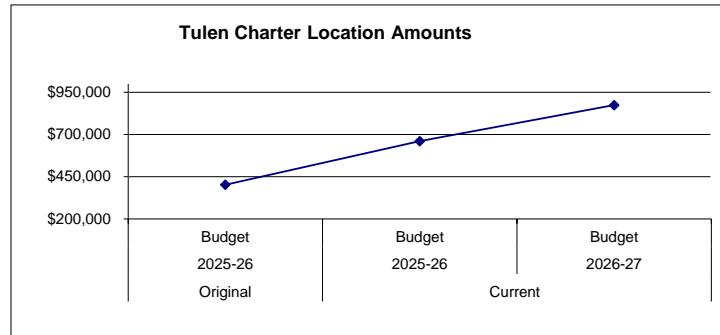


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 244,615	\$ 387,732	\$ 468,007	\$ 80,275	21
-	-	-	3200 Non-Certificated Salaries	24,805	50,096	49,296	(800)	(2)
-	-	-	3500 Employee Benefits	132,886	175,147	259,486	84,339	48
-	-	-	Subtotal - Personnel Services	402,306	612,975	776,789	163,814	27
-	-	-	4100 Professional and Technical Services	-	5,112	-	(5,112)	-
-	-	-	4200 Staff Travel	-	-	-	-	#DIV/0!
-	-	-	4250 Student Travel	-	-	-	-	-
-	-	-	4300 Utility Services	-	5,460	-	(5,460)	-
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	19,809	27,440	7,631	39
-	-	-	4500 Supplies, Materials, and Media	-	13,490	41,525	28,035	208
-	-	-	4900 Other Expenses	-	725	-	(725)	100
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
-	-	-	4950 Indirect Costs	-	3,665	28,522	24,857	678
-	-	-	Subtotal - Other	-	48,261	97,487	49,226	102
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 402,306	\$ 661,236	\$ 874,276	\$ 213,040	32



KPBSD BOE authorized Tulen Charter School effective FY26 school year. Tulen Charter School is currently housed in Kenaitze Tribe's Kahtnuht'ana Duheldiht Campus.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
-	-	-	Enrollment in ADM (K-6)	-	-	-

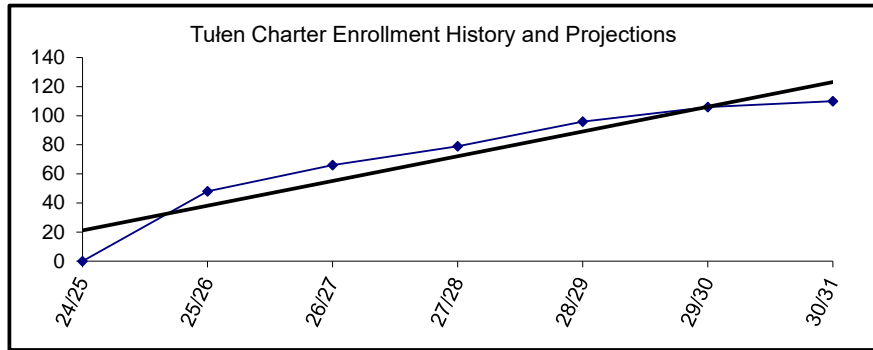
FTE's Included In Current Budget

-	-	-	Administrator	-	0.75	0.75
-	-	-	Teacher (Includes Quest)	-	3.00	4.00
-	-	-	Specialist*	-	0.10	0.10
-	-	-	Special Ed Teacher**	-	-	-
Certificated Subtotal				-	3.85	4.85
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	0.88	0.88
-	-	-	Custodian	-	-	-
Non-Certificated Subtotal				-	0.88	0.88
Total				-	4.73	5.73

* "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.

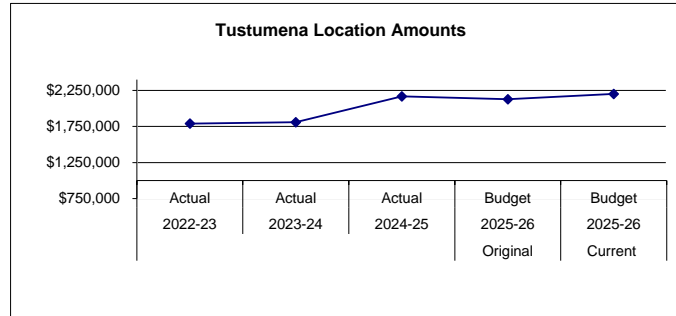


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 775,132	\$ 790,578	\$ 882,089	3100 Certificated Salaries	\$ 899,623	\$ 925,531	\$ -	\$ (925,531)	(100)
283,753	295,191	353,661	3200 Non-Certificated Salaries	329,917	366,083	-	(366,083)	(100)
575,665	561,356	689,544	3500 Employee Benefits	755,405	765,469	-	(765,469)	(100)
<u>1,634,550</u>	<u>1,647,125</u>	<u>1,925,294</u>	Subtotal - Personnel Services	<u>1,984,945</u>	<u>2,057,083</u>	<u>-</u>	<u>(2,057,083)</u>	<u>(100)</u>
275	-	89,700	4100 Professional and Technical Services	-	-	-	-	-
662	910	599	4200 Staff Travel	1,140	1,140	-	(1,140)	(100)
-	-	-	4250 Student Travel	-	-	-	-	-
5,403	7,815	7,207	4300 Utility Services	6,217	6,217	-	(6,217)	(100)
112,463	124,903	120,697	4350 Energy	117,359	117,359	-	(117,359)	(100)
2,061	1,448	1,278	4400 Other Purchased Services	1,592	1,707	-	(1,707)	(100)
31,991	25,774	18,156	4500 Supplies, Materials, and Media	16,888	17,588	-	(17,588)	(100)
618	625	725	4900 Other Expenses	725	725	-	(725)	(100)
<u>153,473</u>	<u>161,475</u>	<u>238,362</u>	Subtotal - Other	<u>143,921</u>	<u>144,736</u>	<u>-</u>	<u>(144,736)</u>	<u>(100)</u>
<u>1,616</u>	<u>442</u>	<u>2,645</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,789,639</u>	<u>\$ 1,809,042</u>	<u>\$ 2,166,301</u>	Location Totals	<u>\$ 2,128,866</u>	<u>\$ 2,201,819</u>	<u>\$ -</u>	<u>\$ (2,201,819)</u>	<u>(100)</u>



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
126.00	132.00	159.00	Enrollment in ADM (K-6)	136.00	159.00	-

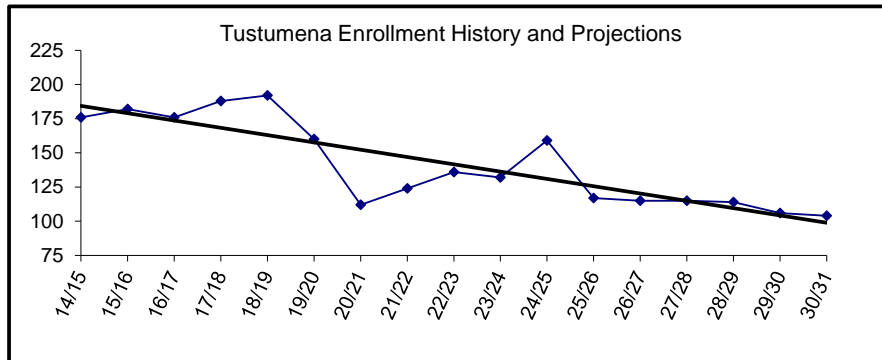
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	-
7.50	7.20	8.50	Teacher (Includes Quest)	7.00	8.00	-
0.70	-	0.20	Specialist*	1.00	0.50	-
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	-
<u>11.20</u>	<u>10.20</u>	<u>11.70</u>	Certificated Subtotal	<u>11.00</u>	<u>11.50</u>	-
3.52	3.52	3.52	Special Ed Aide	3.52	4.78	-
0.38	0.38	0.38	Aide	0.38	0.38	-
0.35	0.75	0.53	Nurse***	0.53	0.35	-
1.00	1.00	1.00	Support	1.00	1.00	-
1.50	1.50	1.50	Custodian	1.50	1.50	-
<u>6.75</u>	<u>7.15</u>	<u>6.93</u>	Non-Certificated Subtotal	<u>6.93</u>	<u>8.01</u>	-
<u>17.95</u>	<u>17.35</u>	<u>18.63</u>	Total	<u>17.93</u>	<u>19.51</u>	-

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

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

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



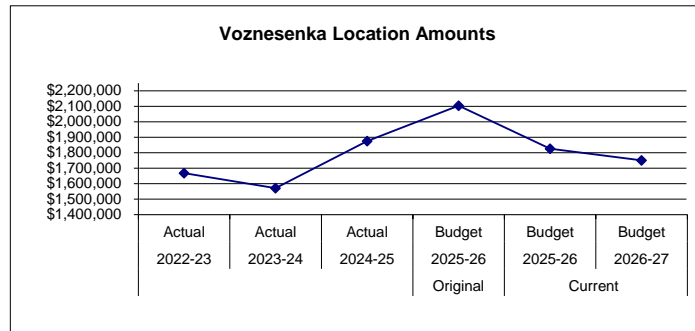
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 53 Voznesenka Elementary / High

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 736,863	\$ 674,297	\$ 848,086	3100 Certificated Salaries	\$ 911,936	\$ 804,707	\$ 708,810	\$ (95,897)	(12)
239,006	247,471	280,811	3200 Non-Certificated Salaries	260,398	258,713	226,001	(32,712)	(13)
475,444	442,667	535,200	3500 Employee Benefits	734,134	558,377	621,957	63,580	11
<u>1,451,313</u>	<u>1,364,435</u>	<u>1,664,097</u>	Subtotal - Personnel Services	<u>1,906,468</u>	<u>1,621,797</u>	<u>1,556,768</u>	<u>(65,029)</u>	(4)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,089	1,726	2,477	4200 Staff Travel	1,470	1,470	735	(735)	(50)
-	-	-	4250 Student Travel	-	-	-	-	-
10,184	10,966	11,534	4300 Utility Services	8,523	8,523	8,546	23	0
32,316	34,791	35,179	4350 Energy	33,573	33,713	34,607	894	3
134,483	134,367	136,409	4400 Other Purchased Services	136,919	137,333	136,570	(763)	(1)
36,750	23,624	23,789	4500 Supplies, Materials, and Media	15,923	22,253	12,691	(9,562)	(43)
423	1,303	1,404	4900 Other Expenses	1,175	1,175	978	(197)	(17)
<u>216,245</u>	<u>206,777</u>	<u>210,792</u>	Subtotal - Other	<u>197,583</u>	<u>204,467</u>	<u>194,127</u>	<u>(10,340)</u>	(5)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,667,558</u>	<u>\$ 1,571,212</u>	<u>\$ 1,874,889</u>	Location Totals	<u>\$ 2,104,051</u>	<u>\$ 1,826,264</u>	<u>\$ 1,750,895</u>	<u>\$ (75,369)</u>	(4)



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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 53 Voznesenka Elementary / High

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
109.00	131.00	145.00	Enrollment in ADM (K-12)	143.00	145.00	124.00

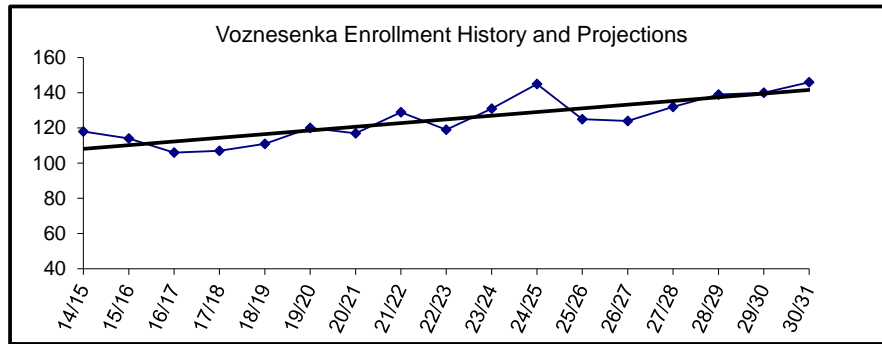
FTE's Included In Current Budget

0.80	0.80	0.80	Administrator	1.00	0.80	0.80
8.90	7.40	9.40	Teacher (Includes Quest)	9.50	8.50	7.50
0.60	0.73	0.63	Specialist*	0.43	0.28	0.28
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.30</u>	<u>9.93</u>	<u>11.83</u>	Certificated Subtotal	<u>11.93</u>	<u>10.58</u>	<u>9.58</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
1.75	2.00	1.67	Custodian	1.66	2.00	2.00
<u>6.01</u>	<u>6.26</u>	<u>5.93</u>	Non-Certificated Subtotal	<u>5.92</u>	<u>6.26</u>	<u>6.26</u>
<u>17.31</u>	<u>16.19</u>	<u>17.76</u>	Total	<u>17.85</u>	<u>16.84</u>	<u>15.84</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.

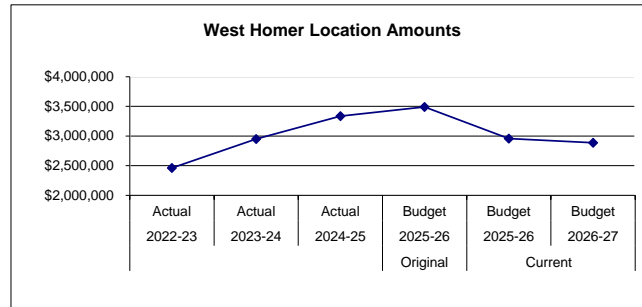


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,083,517	\$ 1,267,219	\$ 1,479,975	3100 Certificated Salaries	\$ 1,508,305	\$ 1,331,559	\$ 1,193,377	\$ (138,182)	(10)
439,017	507,631	541,774	3200 Non-Certificated Salaries	538,361	429,186	415,507	(13,679)	(3)
737,633	862,771	993,962	3500 Employee Benefits	1,268,886	934,073	1,096,544	162,471	17
<u>2,260,167</u>	<u>2,637,621</u>	<u>3,015,711</u>	Subtotal - Personnel Services	<u>3,315,552</u>	<u>2,694,818</u>	<u>2,705,428</u>	<u>10,610</u>	0
275	107,091	112,454	4100 Professional and Technical Services	-	85,068	-	(85,068)	-
1,537	1,994	1,254	4200 Staff Travel	1,140	1,140	569	(571)	(50)
-	-	12	4250 Student Travel	-	-	-	-	-
14,208	14,900	14,421	4300 Utility Services	13,781	13,481	14,024	543	4
126,223	143,340	156,708	4350 Energy	132,770	132,770	144,273	11,503	9
2,660	2,573	2,703	4400 Other Purchased Services	2,441	2,305	2,045	(260)	(11)
54,985	39,012	28,100	4500 Supplies, Materials, and Media	24,740	26,190	20,983	(5,207)	(20)
893	905	910	4900 Other Expenses	725	725	653	(72)	(10)
<u>200,781</u>	<u>309,815</u>	<u>316,562</u>	Subtotal - Other	<u>175,597</u>	<u>261,679</u>	<u>182,547</u>	<u>(79,132)</u>	(30)
<u>1,523</u>	<u>1,925</u>	<u>5,791</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,462,471</u>	<u>\$ 2,949,361</u>	<u>\$ 3,338,064</u>	Location Totals	<u>\$ 3,491,149</u>	<u>\$ 2,956,497</u>	<u>\$ 2,887,975</u>	<u>\$ (68,522)</u>	(2)



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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
218.00	206.00	212.00	Enrollment in ADM (3-6)	222.00	212.00	205.00

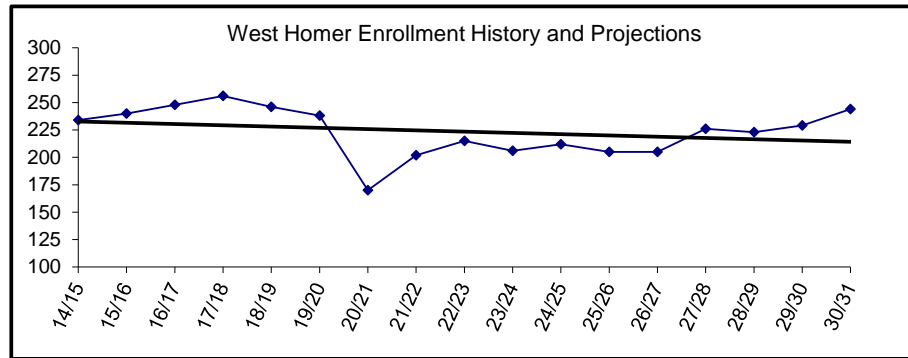
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	10.50	12.50	Teacher (Includes Quest)	12.50	12.00	11.00
0.27	0.40	0.75	Specialist*	0.35	0.40	0.40
4.00	5.00	4.50	Special Ed Teacher**	4.50	4.00	4.00
<u>18.27</u>	<u>16.90</u>	<u>18.75</u>	Certificated Subtotal	<u>18.35</u>	<u>17.40</u>	<u>16.40</u>
7.04	7.44	7.33	Special Ed Aide	7.33	6.51	6.51
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.67	0.67	0.67	Nurse***	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>11.65</u>	<u>12.05</u>	<u>11.94</u>	Non-Certificated Subtotal	<u>11.94</u>	<u>10.45</u>	<u>10.45</u>
<u>29.92</u>	<u>28.95</u>	<u>30.69</u>	Total	<u>30.29</u>	<u>27.85</u>	<u>26.85</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.



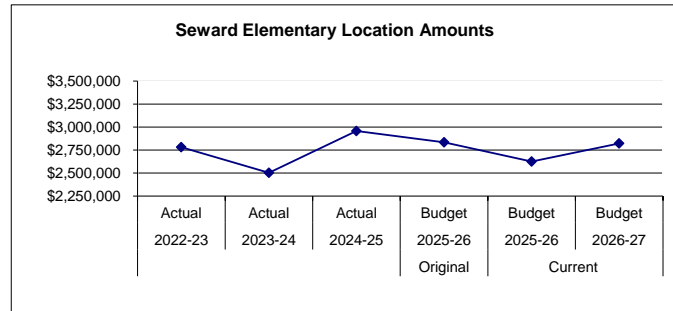
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 42 William H. Seward Elementary

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,507,547	\$ 1,323,714	\$ 1,531,728	3100 Certificated Salaries	\$ 1,298,214	\$ 1,321,870	\$ 1,277,761	\$ (44,109)	(3)
307,706	274,357	324,159	3200 Non-Certificated Salaries	371,101	355,694	344,254	(11,440)	(3)
729,444	660,602	787,295	3500 Employee Benefits	933,931	688,093	952,525	264,432	38
<u>2,544,697</u>	<u>2,258,673</u>	<u>2,643,182</u>	Subtotal - Personnel Services	<u>2,603,246</u>	<u>2,365,657</u>	<u>2,574,540</u>	<u>208,883</u>	9
-	-	-	4100 Professional and Technical Services	-	29,102	-	(29,102)	
12,976	2,332	2,202	4200 Staff Travel	1,610	1,610	806	(804)	(50)
-	-	-	4250 Student Travel	-	-	-	-	
23,251	24,597	23,904	4300 Utility Services	31,442	31,442	31,714	272	1
167,741	170,073	256,727	4350 Energy	172,555	172,555	190,724	18,169	11
2,660	1,904	1,725	4400 Other Purchased Services	2,045	2,160	2,010	(150)	(7)
29,590	44,806	28,563	4500 Supplies, Materials, and Media	21,719	23,119	21,169	(1,950)	(8)
893	905	910	4900 Other Expenses	725	725	653	(72)	(10)
<u>237,111</u>	<u>244,617</u>	<u>314,031</u>	Subtotal - Other	<u>230,096</u>	<u>260,713</u>	<u>247,076</u>	<u>(13,637)</u>	(5)
640	-	425	5100 Equipment	-	-	-	-	-
<u>\$ 2,782,448</u>	<u>\$ 2,503,290</u>	<u>\$ 2,957,638</u>	Location Totals	<u>\$ 2,833,342</u>	<u>\$ 2,626,370</u>	<u>\$ 2,821,616</u>	<u>\$ 195,246</u>	7



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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 42 William H. Seward Elementary

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
226.00	224.00	195.00	Enrollment in ADM (PS-5)	182.00	195.00	189.00

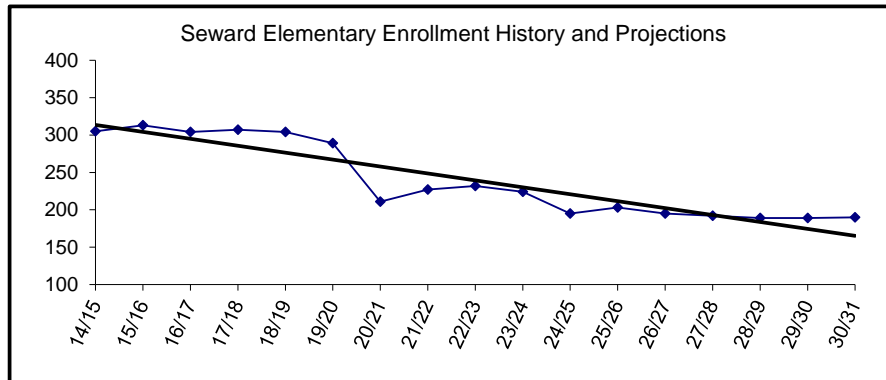
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	0.90	1.00
14.80	11.73	13.78	Teacher (Includes Quest)	11.28	11.00	11.00
2.00	1.00	1.20	Specialist*	-	0.53	0.53
4.00	4.00	4.00	Special Ed Teacher**	3.00	2.94	2.94
<u>21.80</u>	<u>17.73</u>	<u>19.98</u>	Certificated Subtotal	<u>15.28</u>	<u>15.37</u>	<u>15.47</u>
2.59	2.76	2.76	Special Ed Aide	2.76	4.08	4.08
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.80	0.80	Nurse***	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>6.85</u>	<u>6.94</u>	<u>6.94</u>	Non-Certificated Subtotal	<u>6.94</u>	<u>7.46</u>	<u>7.46</u>
<u>28.65</u>	<u>24.67</u>	<u>26.92</u>	Total	<u>22.22</u>	<u>22.83</u>	<u>22.93</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ -	\$ 937	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
70,398	69,931	71,542	3200 Non-Certificated Salaries	70,596	70,596	71,341	745	1
77,923	109,483	137,125	3500 Employee Benefits	95,217	86,383	99,149	12,766	15
<u>148,321</u>	<u>180,351</u>	<u>208,667</u>	Subtotal - Personnel Services	<u>165,813</u>	<u>156,979</u>	<u>170,490</u>	<u>13,511</u>	
203,796	146,805	116,179	4100 Professional and Technical Services	125,000	133,900	125,000	(8,900)	(7)
20,363	39,920	26,215	4200 Staff Travel	46,925	33,025	23,463	(9,562)	(29)
16	10	-	4300 Utility Services	200	200	180	(20)	(10)
17,196	5,447	-	4400 Other Purchased Services	1,200	1,200	1,080	(120)	(10)
15,468	22,048	24,051	4500 Supplies, Materials, and Media	22,032	22,032	21,119	(913)	(4)
-	300	-	4800 Tuition and Stipends	-	-	-	-	-
25,490	45,329	31,991	4900 Other Expenses	28,900	33,900	28,900	-	-
<u>282,329</u>	<u>259,859</u>	<u>198,436</u>	Subtotal - Other	<u>224,257</u>	<u>224,257</u>	<u>199,742</u>	<u>(19,515)</u>	(9)
-	395	329	5100 Equipment	-	-	-	-	-
<u>\$ 430,650</u>	<u>\$ 440,605</u>	<u>\$ 407,432</u>	Location Totals	<u>\$ 390,070</u>	<u>\$ 381,236</u>	<u>\$ 370,232</u>	<u>\$ (6,004)</u>	(2)

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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 187,294	\$ 183,857	\$ 204,750	3100 Certificated Salaries	\$ 212,400	\$ 212,400	\$ 216,378	\$ 3,978	2
36,784	36,630	37,941	3200 Non-Certificated Salaries	38,996	80,025	39,741	(40,284)	(50)
72,654	75,919	82,883	3500 Employee Benefits	84,641	85,083	87,658	2,575	3
<u>296,732</u>	<u>296,406</u>	<u>325,574</u>	Subtotal - Personnel Services	<u>336,037</u>	<u>377,508</u>	<u>343,777</u>	<u>(33,731)</u>	(9)
4,395	1,904	1,120	4100 Professional and Technical Services	-	-	-	-	-
16,650	22,550	16,157	4200 Staff Travel	29,350	29,350	14,675	(14,675)	(50)
12,049	12,341	12,825	4300 Utility Services	15,750	15,750	15,675	(75)	(0)
3,334	137	1,372	4400 Other Purchased Services	6,135	6,135	5,522	(613)	(10)
13,634	11,616	7,669	4500 Supplies, Materials, and Media	7,932	7,932	7,139	(793)	(10)
750	2,625	1,270	4900 Other Expenses	4,000	4,000	3,600	(400)	(10)
<u>50,812</u>	<u>51,173</u>	<u>40,413</u>	Subtotal - Other	<u>63,167</u>	<u>63,167</u>	<u>46,611</u>	<u>(16,556)</u>	(26)
-	2,073	-	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 347,544</u>	<u>\$ 349,652</u>	<u>\$ 365,987</u>	Location Totals	<u>\$ 399,204</u>	<u>\$ 440,675</u>	<u>\$ 390,388</u>	<u>\$ (50,287)</u>	(11)

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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 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	1.50
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Non-Certificated Subtotal	<u>0.50</u>	<u>0.50</u>	<u>1.50</u>
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Total	<u>1.50</u>	<u>1.50</u>	<u>2.50</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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 73 Assistant Superintendent Instruction

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 194,246	\$ 199,673	\$ 203,021	3100 Certificated Salaries	\$ 207,163	\$ 214,195	\$ 205,445	\$ (8,750)	(4)
83,113	93,609	102,223	3200 Non-Certificated Salaries	86,213	90,403	87,954	(2,449)	(3)
100,791	102,960	110,917	3500 Employee Benefits	113,487	113,295	116,748	3,453	3
<u>378,150</u>	<u>396,242</u>	<u>416,161</u>	Subtotal - Personnel Services	<u>406,863</u>	<u>417,893</u>	<u>410,147</u>	<u>(7,746)</u>	(2)
53,718	48,667	51,775	4100 Professional and Technical Services	42,836	-	-	-	#DIV/0!
11,868	9,527	5,550	4200 Staff Travel	10,250	8,250	5,125	(3,125)	(38)
4,998	5,141	4,469	4300 Utility Services	2,750	2,750	2,725	(25)	(1)
23,701	22,093	13,158	4400 Other Purchased Services	18,135	20,135	18,022	(2,113)	(10)
20,831	2,946	8,205	4500 Supplies, Materials, and Media	18,900	61,736	71,262	9,526	15
70,724	62,503	86,213	4900 Other Expenses	157,397	157,397	157,297	(100)	(0)
<u>185,840</u>	<u>150,877</u>	<u>169,370</u>	Subtotal - Other	<u>250,268</u>	<u>250,268</u>	<u>254,431</u>	<u>4,163</u>	2
-	659	649	5100 Equipment	-	-	-	-	-
<u>\$ 563,990</u>	<u>\$ 547,778</u>	<u>\$ 586,180</u>	Location Totals	<u>\$ 657,131</u>	<u>\$ 668,161</u>	<u>\$ 664,578</u>	<u>\$ (3,583)</u>	(1)

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/26

Location: 73 Assistant Superintendent Instruction

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
794,584	823,098	938,916	3200 Non-Certificated Salaries	815,477	842,389	828,723	(13,666)	(2)
404,271	415,758	478,167	3500 Employee Benefits	481,531	424,005	497,402	73,397	17
<u>1,198,855</u>	<u>1,238,856</u>	<u>1,417,083</u>	Subtotal - Personnel Services	<u>1,297,008</u>	<u>1,266,394</u>	<u>1,326,125</u>	<u>59,731</u>	5
105,435	153,341	148,444	4100 Professional and Technical Services	147,600	169,908	169,608		-
16,351	14,502	1,427	4200 Staff Travel	9,670	9,670	4,835		-
13,477	13,067	12,791	4300 Utility Services	13,416	13,416	12,674		-
3,032	17,890	10,704	4400 Other Purchased Services	10,135	10,135	9,122		-
10,344	6,560	7,921	4500 Supplies, Materials, and Media	9,433	7,263	6,537		-
5,905	7,176	6,130	4900 Other Expenses	5,500	5,500	4,950		-
(384,715)	(391,535)	(264,070)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)		-
<u>(230,171)</u>	<u>(178,999)</u>	<u>(76,653)</u>	Subtotal - Other	<u>(4,246)</u>	<u>15,892</u>	<u>7,726</u>	<u>-</u>	-
-	-	2,423	5100 Equipment	-	-	-		-
<u>\$ 968,684</u>	<u>\$ 1,059,857</u>	<u>\$ 1,342,853</u>	Location Totals	<u>\$ 1,292,762</u>	<u>\$ 1,282,286</u>	<u>\$ 1,333,851</u>	<u>\$ 59,731</u>	5

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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	2.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
7.00	7.00	7.00	Support	7.00	7.00	7.00
8.00	8.00	9.00	Non-Certificated Subtotal	8.00	8.00	8.00
8.00	8.00	9.00	Total	8.00	8.00	8.00

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
278,482	290,818	248,690	3200 Non-Certificated Salaries	234,533	243,771	238,428	(5,343)	(2)
125,928	121,272	129,052	3500 Employee Benefits	132,234	131,745	136,501	4,756	4
<u>404,410</u>	<u>412,090</u>	<u>377,742</u>	Subtotal - Personnel Services	<u>366,767</u>	<u>375,516</u>	<u>374,929</u>	<u>(587)</u>	(0)
2,469	3,523	6,735	4100 Professional and Technical Services	1,000	1,000	900	(100)	(10)
13,413	12,228	16,575	4200 Staff Travel	13,250	13,744	6,625	(7,119)	(52)
1,499	2,092	1,590	4300 Utility Services	577	577	620	43	7
12,566	10,004	9,797	4350 Energy	11,796	11,796	10,532	(1,264)	(11)
241,288	240,000	240,000	4400 Other Purchased Services	238,032	238,032	241,080	3,048	1
25,929	14,801	12,370	4500 Supplies, Materials, and Media	28,183	25,510	44,865	19,355	76
2,349	452	981	4900 Other Expenses	3,000	3,000	2,700	(300)	(10)
<u>299,513</u>	<u>283,100</u>	<u>288,048</u>	Subtotal - Other	<u>295,838</u>	<u>293,659</u>	<u>307,322</u>	<u>13,663</u>	5
91,440	1,299	7,700	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 795,363</u>	<u>\$ 696,489</u>	<u>\$ 673,490</u>	Location Totals	<u>\$ 662,605</u>	<u>\$ 669,175</u>	<u>\$ 682,251</u>	<u>\$ 13,076</u>	2

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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.00	2.00	2.00	Support	1.00	1.00	1.00
0.09	0.09	0.09	Custodian	0.09	0.21	0.09
2.09	3.09	3.09	Non-Certificated Subtotal	2.09	2.21	2.09
<u>2.09</u>	<u>3.09</u>	<u>3.09</u>	Total	<u>2.09</u>	<u>2.21</u>	<u>2.09</u>

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

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

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

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

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 479,488	\$ 512,228	\$ 515,965	3200 Non-Certificated Salaries	\$ 485,481	\$ 531,408	\$ 508,101	\$ (23,307)	(4)
313,499	288,559	328,582	3500 Employee Benefits	366,094	314,626	384,208	69,582	22
<u>792,987</u>	<u>800,787</u>	<u>844,547</u>	Subtotal - Personnel Services	<u>851,575</u>	<u>846,034</u>	<u>892,309</u>	<u>46,275</u>	5
120	120	120	4100 Professional and Technical Services	-	-	-		
2,944	3,616	2,752	4200 Staff Travel	4,922	4,922	2,461	(2,461)	(50)
9,140	12,534	11,902	4300 Utility Services	10,830	10,830	11,603	773	7
95,187	105,524	103,850	4350 Energy	99,267	99,267	102,880	3,613	4
15,681	10,455	10,763	4400 Other Purchased Services	6,250	8,550	8,325	(225)	(3)
106,837	42,673	80,077	4500 Supplies, Materials, and Media	52,166	52,866	46,949	(5,917)	(11)
3,357	1,037	850	4900 Other Expenses	820	820	738	(82)	(10)
<u>(386,874)</u>	<u>(393,734)</u>	<u>(265,553)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>(153,608)</u>	<u>(217,775)</u>	<u>(55,239)</u>	Subtotal - Other	<u>(25,745)</u>	<u>(22,745)</u>	<u>(27,044)</u>	<u>(4,299)</u>	19
5,053	2,053	-	5100 Equipment	-	182,000	7,200	(174,800)	(96)
<u>\$ 644,432</u>	<u>\$ 585,065</u>	<u>\$ 789,308</u>	Location Totals	<u>\$ 825,830</u>	<u>\$ 1,005,289</u>	<u>\$ 872,465</u>	<u>\$ (132,824)</u>	(13)

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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
8.50	8.50	8.50	Support	7.50	7.50	7.50
-	-	-	Custodian	-	-	-
8.50	8.50	8.50	Non-Certificated Subtotal	7.50	7.50	7.50
<u>8.50</u>	<u>8.50</u>	<u>8.50</u>	Total	<u>7.50</u>	<u>7.50</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 264,846	\$ 316,378	\$ 339,305	3100 Certificated Salaries	\$ 184,541	\$ 184,541	\$ 189,561	\$ 5,020	3
508,813	425,531	429,595	3200 Non-Certificated Salaries	649,630	666,639	658,125	(8,514)	(1)
322,677	322,345	340,851	3500 Employee Benefits	370,908	342,711	383,069	40,358	12
<u>1,096,336</u>	<u>1,064,254</u>	<u>1,109,751</u>	Subtotal - Personnel Services	<u>1,205,079</u>	<u>1,193,891</u>	<u>1,230,755</u>	<u>36,864</u>	<u>3</u>
196,106	289,674	279,308	4100 Professional and Technical Services	292,109	281,402	291,609	10,207	4
15,102	16,718	17,736	4200 Staff Travel	17,081	26,982	13,463	(13,519)	(50)
8,368	8,589	8,393	4300 Utility Services	6,600	6,600	6,500	(100)	(2)
12,387	12,123	8,217	4400 Other Purchased Services	24,302	24,267	21,872	(2,395)	(10)
49,938	40,396	51,696	4500 Supplies, Materials, and Media	41,295	38,060	38,316	256	1
55,958	24,263	16,605	4900 Other Expenses	44,500	44,500	44,050	(450)	(1)
<u>(193,572)</u>	<u>(197,004)</u>	<u>(132,869)</u>	4950 Indirect Costs	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>
<u>144,287</u>	<u>194,759</u>	<u>249,086</u>	Subtotal - Other	<u>325,887</u>	<u>321,811</u>	<u>315,810</u>	<u>(6,001)</u>	<u>(2)</u>
<u>3,679</u>	<u>2,211</u>	<u>776</u>	5100 Equipment	<u>-</u>	<u>4,076</u>	<u>-</u>	<u>(4,076)</u>	<u>(100)</u>
<u>\$ 1,244,302</u>	<u>\$ 1,261,224</u>	<u>\$ 1,359,613</u>	Location Totals	<u>\$ 1,530,966</u>	<u>\$ 1,519,778</u>	<u>\$ 1,546,565</u>	<u>\$ 26,787</u>	<u>2</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
FTE's Included In Current Budget						
2.00	1.00	1.00	Director	1.00	1.00	1.00
-	1.00	1.00	Coordinator	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Director	-	-	-
-	-	-	Nurse ***	-	-	-
<u>6.00</u>	<u>5.00</u>	<u>5.00</u>	Support	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>6.00</u>	<u>5.00</u>	<u>5.00</u>	Non-Certificated Subtotal	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>8.00</u>	<u>7.00</u>	<u>7.00</u>	Total	<u>6.00</u>	<u>6.00</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-
1,287,443	1,371,755	1,407,843	3200 Non-Certificated Salaries	1,417,812	1,372,388	1,404,242	31,854	2
638,534	695,946	745,079	3500 Employee Benefits	895,923	744,474	853,708	109,234	15
<u>1,925,977</u>	<u>2,067,701</u>	<u>2,152,922</u>	Subtotal - Personnel Services	<u>2,317,235</u>	<u>2,120,362</u>	<u>2,261,450</u>	<u>141,088</u>	<u>7</u>
340	2,700	6,846	4100 Professional and Technical Services	4,000	4,000	3,600	(400)	(10)
21,347	30,832	35,202	4200 Staff Travel	37,100	37,100	33,550	(3,550)	(10)
194,823	206,163	214,717	4300 Utility Services	216,900	216,900	218,145	1,245	1
286,543	227,469	330,619	4400 Other Purchased Services	223,369	223,369	221,707	(1,662)	(1)
229,916	311,646	330,719	4500 Supplies, Materials, and Media	332,501	337,041	329,312	(7,729)	(2)
946	269	1,160	4900 Other Expenses	3,300	3,300	2,970	(330)	(10)
<u>(384,715)</u>	<u>(391,535)</u>	<u>(264,070)</u>	4950 Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>349,200</u>	<u>387,544</u>	<u>655,193</u>	Subtotal - Other	<u>817,170</u>	<u>821,710</u>	<u>809,284</u>	<u>(12,426)</u>	<u>(2)</u>
13,903	14,205	1,406	5100 Equipment	31,000	59,384	27,900	(31,484)	(53)
<u>\$ 2,289,080</u>	<u>\$ 2,469,450</u>	<u>\$ 2,809,521</u>	Location Totals	<u>\$ 3,165,405</u>	<u>\$ 3,001,456</u>	<u>\$ 3,098,634</u>	<u>\$ 97,178</u>	<u>3</u>

Function: Programming/support of administrative and other strategic software and technology across the district; technology and infrastructure planning for short-term and long-term issues.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 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 ***	-	-	-
13.00	13.00	14.00	Support	15.00	13.00	13.00
14.00	14.00	15.00	Non-Certificated Subtotal	16.00	14.00	14.00
14.00	14.00	15.00	Total	16.00	14.00	14.00

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ -	\$ -	\$ -	4100 Professional and Technical Services	\$ -	\$ -	\$ -	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
30,874	19,766	51,273	4500 Supplies, Materials, and Media	-	19,342	-	(19,342)	-
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>30,874</u>	<u>19,766</u>	<u>51,273</u>	Subtotal - Other	<u>-</u>	<u>19,342</u>	<u>-</u>	<u>(19,342)</u>	<u>-</u>
<u>951,805</u>	<u>731,155</u>	<u>771,123</u>	5100 Equipment	<u>1,095,615</u>	<u>1,278,122</u>	<u>590,008</u>	<u>(688,114)</u>	<u>(54)</u>
<u>\$ 982,679</u>	<u>\$ 750,921</u>	<u>\$ 822,396</u>	Location Totals	<u>\$ 1,095,615</u>	<u>\$ 1,297,464</u>	<u>\$ 590,008</u>	<u>\$ (707,456)</u>	<u>(55)</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,586,466	\$ 1,645,435	\$ 1,613,481	3100 Certificated Salaries	\$ 2,364,975	\$ 2,115,786	\$ 2,443,252	\$ 327,466	15
290,871	592,724	305,015	3200 Non-Certificated Salaries	247,413	301,703	248,389	(53,314)	(18)
710,993	953,642	744,045	3500 Employee Benefits	1,251,372	919,284	1,272,675	353,391	38
<u>2,588,330</u>	<u>3,191,801</u>	<u>2,662,541</u>	Subtotal - Personnel Services	<u>3,863,760</u>	<u>3,336,773</u>	<u>3,964,316</u>	<u>627,543</u>	19
938,542	1,000,715	1,157,667	4100 Professional and Technical Services	651,690	1,026,520	651,690	(374,830)	(37)
141,191	87,680	65,589	4200 Staff Travel	156,035	159,785	141,620	(18,165)	(11)
2,617	1,460	2,163	4250 Student Travel	3,620	3,620	3,620	-	-
8,939	7,684	7,966	4300 Utility Services	5,000	5,000	4,850	(150)	(3)
1,939	557	3,135	4400 Other Purchased Services	6,425	8,079	6,175	(1,904)	(24)
230,916	208,126	209,180	4500 Supplies, Materials, and Media	250,056	233,454	266,097	32,643	14
-	-	-	4800 Tuition and Stipends	-	50,000	50,000	-	-
16,062	14,097	6,587	4900 Other Expenses	51,440	45,061	49,840	4,779	11
<u>1,340,206</u>	<u>1,320,319</u>	<u>1,452,287</u>	Subtotal - Other	<u>1,124,266</u>	<u>1,531,519</u>	<u>1,173,892</u>	<u>(357,627)</u>	(23)
<u>10,818</u>	<u>6,224</u>	<u>4,028</u>	Subtotal - Equipment	<u>1,500</u>	<u>20,810</u>	<u>1,500</u>	<u>(19,310)</u>	(93)
<u>\$ 3,939,354</u>	<u>\$ 4,518,344</u>	<u>\$ 4,118,856</u>	Location Total	<u>\$ 4,989,526</u>	<u>\$ 4,889,102</u>	<u>\$ 5,139,708</u>	<u>\$ 250,606</u>	5

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.15	2.15	2.15	Coordinator	2.15	2.15	2.15
-	2.00	2.00	Teacher (Includes Quest)	2.00	2.00	2.00
6.48	10.85	4.86	Specialist*	4.88	7.01	7.01
9.45	6.87	15.47	Special Ed Teacher**	16.45	10.80	18.76
<u>20.08</u>	<u>22.87</u>	<u>25.48</u>	Certificated Subtotal	<u>26.48</u>	<u>22.96</u>	<u>30.92</u>
2.80	3.28	3.18	Special Ed Aide	2.74	1.57	1.26
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>5.80</u>	<u>6.28</u>	<u>6.18</u>	Non-Certificated Subtotal	<u>5.74</u>	<u>4.57</u>	<u>4.26</u>
<u>25.88</u>	<u>29.15</u>	<u>31.66</u>	Total	<u>32.22</u>	<u>27.53</u>	<u>35.18</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 21,672	\$ 53,518	\$ 85,865	3100 Certificated Salaries	\$ 149,994	\$ 2,675,133	\$ 4,844,047	2,168,914	81
261,573	270,860	279,334	3200 Non-Certificated Salaries	64,074	295,656	909,835	614,179	208
6,350,874	6,881,878	8,688,178	3500 Employee Benefits	2,793,044	7,444,429	6,505,328	(939,101)	(13)
1,713,231	1,961,945	2,096,039	3631 Worker Compensation	2,320,906	1,767,867	1,767,867	-	-
<u>8,347,350</u>	<u>9,168,201</u>	<u>11,149,416</u>	Subtotal - Personnel Services	<u>5,328,018</u>	<u>12,183,085</u>	<u>14,027,077</u>	<u>1,843,992</u>	15
189	342	-	4200 Staff Travel	-	-	-	-	-
191	98	-	4250 Student Travel	-	-	-	-	100
-	-	-	4300 Utility Services	-	-	-	-	-
71,730	77,405	76,347	4350 In Kind Utilities	81,600	81,600	81,600	-	-
7,370,400	7,548,569	8,544,652	4400 Other Purchased Services	10,737,538	9,740,628	7,859,417	(1,881,211)	(19)
2,111,369	2,539,963	1,697,446	4450 Insurance and Bond Premiums	-	1,696,566	3,631,031	1,934,465	114
1	204	-	4500 Supplies, Materials, and Media	-	-	-	-	-
19,476	(9,273)	(3,080)	4900 Other Expenses	7,500	7,500	7,500	-	-
<u>9,573,356</u>	<u>10,157,308</u>	<u>10,315,365</u>	Subtotal - Other	<u>10,826,638</u>	<u>11,526,294</u>	<u>11,579,548</u>	<u>53,254</u>	0
781,187	353,230	567,981	5100 Equipment	-	-	-	-	-
730,000	695,000	128,951	5500 Transfer to Other Fund	550,000	345,000	-	(345,000)	(100)
<u>\$ 19,431,893</u>	<u>\$ 20,373,739</u>	<u>\$ 22,161,713</u>	Totals	<u>\$ 16,704,656</u>	<u>\$ 24,054,379</u>	<u>\$ 25,606,625</u>	<u>\$ 1,897,246</u>	8

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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	2.94
-	-	-	Teacher (Includes Quest)	-	-	23.25
-	-	-	Specialist*	-	-	1.22
-	-	-	Special Ed Teacher**	-	-	6.00
<hr/>					-	
-	-	-	Certificated Subtotal	-	-	33.41
<hr/>						
-	-	-	Special Ed Aide	-	-	10.11
-	-	-	Aide	-	-	1.64
-	-	-	Nurse ***	-	-	0.48
4.00	4.00	4.00	Support	3.00	3.50	7.38
-	-	-	Custodian	-	-	4.50
<hr/>						
4.00	4.00	4.00	Non-Certificated Subtotal	3.00	3.50	24.11
<hr/>						
4.00	4.00	4.00	Total	3.00	3.50	57.52

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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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 11,015	\$ 7,957	\$ 2,072	3100 Certificated Salaries	\$ 25,000	\$ 25,000	\$ 25,000	-	-
3,120	6,167	1,760	3200 Non-Certificated Salaries	10,000	10,000	10,000	-	-
1,686	1,328	293	3500 Employee Benefits	2,678	2,678	2,678	-	-
<u>15,821</u>	<u>15,452</u>	<u>4,125</u>	Subtotal - Personnel Services	<u>37,678</u>	<u>37,678</u>	<u>37,678</u>	<u>-</u>	<u>-</u>
1,609	2,531	-	4100 Professional and Technical Services	12,000	24,000	12,000	(12,000)	(50)
4,296	2,788	3,200	4200 Staff Travel	12,000	24,000	12,000	(12,000)	(50)
-	4	-	4300 Utility Services	-	-	-	-	-
92	96	115	4400 Other Purchased Services	100	200	100	(100)	(50)
300,279	568,872	379,264	4500 Supplies, Materials, and Media	332,950	735,550	332,950	(402,600)	(55)
-	89	(9)	4900 Other Expenses	-	-	-	-	-
<u>306,276</u>	<u>574,380</u>	<u>382,570</u>	Subtotal - Other	<u>357,050</u>	<u>783,750</u>	<u>357,050</u>	<u>(426,700)</u>	<u>(54)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 322,097</u>	<u>\$ 589,832</u>	<u>\$ 386,695</u>	Location Totals	<u>\$ 394,728</u>	<u>\$ 821,428</u>	<u>\$ 394,728</u>	<u>\$ (426,700)</u>	<u>(52)</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
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 1,251,396	\$ 564,890	\$ 1,433,506	3100 Certificated Salaries	\$ 1,054,615	\$ 925,197	\$ 581,841	(343,356)	(37)
36,828	55,548	63,530	3200 Non-Certificated Salaries	74,346	145,994	142,528	(3,466)	(2)
437,926	221,869	568,528	3500 Employee Benefits	484,394	438,606	327,240	(111,366)	(25)
<u>1,726,150</u>	<u>842,307</u>	<u>2,065,564</u>	Subtotal - Personnel Services	<u>1,613,355</u>	<u>1,509,797</u>	<u>1,051,609</u>	<u>(458,188)</u>	(30)
173,566	294,618	396,516	4100 Professional and Technical Services	-	109,600	185,250	75,650	-
35,626	40,655	42,443	4200 Staff Travel	43,517	39,067	27,617	(11,450)	(29)
2,204	6,806	552	4250 Student Travel	2,500	5,600	2,250	(3,350)	(60)
4,045	7,829	6,307	4300 Utility Services	8,594	8,594	8,335	(259)	(3)
1,456	202	8,889	4400 Other Purchased Services	6,100	3,100	5,490	2,390	77
157,424	119,637	118,004	4500 Supplies, Materials, and Media	200,333	209,926	202,946	(6,980)	(3)
-	-	-	4800 Tuition and Stipends	-	192,000	-	(192,000)	(100)
2,441	1,120	9,450	4900 Other Expenses	7,000	7,000	6,350	(650)	(9)
<u>376,762</u>	<u>470,867</u>	<u>582,161</u>	Subtotal - Other	<u>268,044</u>	<u>574,887</u>	<u>438,238</u>	<u>(136,649)</u>	(24)
6,207	2,280	5,419	5100 Equipment	-	-	-	-	-
<u>\$ 2,109,119</u>	<u>\$ 1,315,454</u>	<u>\$ 2,653,144</u>	Location Totals	<u>\$ 1,881,399</u>	<u>\$ 2,084,684</u>	<u>\$ 1,489,847</u>	<u>\$ (594,837)</u>	(29)

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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
FTE's Included In Current Budget						
2.15	1.00	1.00	Director	1.00	1.00	1.00
-	1.55	2.40	Coordinator	2.40	2.40	2.40
10.50	1.00	9.50	Teacher (Includes Quest)	4.25	4.00	4.00
0.50	1.00	1.00	Specialist*	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
<u>13.15</u>	<u>4.55</u>	<u>13.90</u>	Certificated Subtotal	<u>8.65</u>	<u>8.40</u>	<u>8.40</u>
-	-	-	Nurse ***	-	-	-
-	1.20	-	Aide	-	-	-
1.20	-	1.00	Support	1.00	2.20	2.20
<u>0.13</u>	<u>-</u>	<u>-</u>	Custodian	<u>-</u>	<u>-</u>	<u>-</u>
<u>1.33</u>	<u>1.20</u>	<u>1.00</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>2.20</u>	<u>2.20</u>
<u><u>14.48</u></u>	<u><u>5.75</u></u>	<u><u>14.90</u></u>	Total	<u><u>9.65</u></u>	<u><u>10.60</u></u>	<u><u>10.60</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ 448,296	\$ 441,190	\$ 289,592	3100 Certificated Salaries	\$ 330,277	\$ 146,473	\$ 182,665	36,192	25
80,091	29,227	32,069	3200 Non-Certificated Salaries	37,856	19,297	31,437	12,140	63
171,525	172,191	149,988	3500 Employee Benefits	148,394	67,981	98,829	30,848	45
<u>699,912</u>	<u>642,608</u>	<u>471,649</u>	Subtotal - Personnel Services	<u>516,527</u>	<u>233,751</u>	<u>312,931</u>	<u>79,180</u>	34
2,422	550	2,520	4100 Professional and Technical Services	3,000	4,000	2,700	(1,300)	(33)
15,652	15,355	13,391	4200 Staff Travel	18,800	18,800	14,900	(3,900)	(21)
326	-	6,664	4250 Student Travel	-	-	-	-	-
5,727	5,987	5,791	4300 Utility Services	385	385	242	(143)	(37)
219	-	-	4350 Energy	-	-	-	-	-
294	88	8,847	4400 Other Purchased Services	470	470	423	(47)	(10)
43,854	44,206	14,356	4500 Supplies, Materials, and Media	53,842	40,542	50,773	10,231	25
5,258	2,619	2,723	4900 Other Expenses	6,700	6,700	6,027	(673)	(10)
<u>73,752</u>	<u>68,805</u>	<u>54,292</u>	Subtotal - Other	<u>83,197</u>	<u>70,897</u>	<u>75,065</u>	<u>4,168</u>	6
855	1,127	2,864	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 774,519</u>	<u>\$ 712,540</u>	<u>\$ 528,805</u>	Location Totals	<u>\$ 599,724</u>	<u>\$ 304,648</u>	<u>\$ 387,996</u>	<u>\$ 83,348</u>	27

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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
FTE's Included In Current Budget						
2.15	1.00	1.00	Director	1.00	-	
-	1.15	0.30	Coordinator	0.30	0.30	0.60
1.10	1.10	1.30	Teacher (Includes Quest)	1.30	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.25</u>	<u>3.25</u>	<u>2.60</u>	Certificated Subtotal	<u>2.60</u>	<u>1.30</u>	<u>1.60</u>
-	-	-	Aide	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
-	-	-	Custodian	-	-	-
<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>3.75</u>	<u>3.75</u>	<u>3.10</u>	Total	<u>3.10</u>	<u>1.80</u>	<u>2.10</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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
281,984	337,478	369,017	3200 Non-Certificated Salaries	479,013	507,615	627,542	119,927	24
163,739	185,185	223,488	3500 Employee Benefits	390,546	260,647	487,703	227,056	87
<u>445,723</u>	<u>522,663</u>	<u>592,505</u>	Subtotal - Personnel Services	<u>869,559</u>	<u>768,262</u>	<u>1,115,245</u>	<u>346,983</u>	45
-	1,485	15,975	4100 Professional and Technical Services	-	1,000	-	(1,000)	-
22,347	19,466	10,144	4200 Staff Travel	46,100	46,100	46,100	-	-
413	271	243	4300 Utility Services	650	650	650	-	-
5,717	298	1,127	4400 Other Purchased Services	2,100	2,612	2,100	(512)	(20)
18,512	28,660	3,920	4500 Supplies, Materials, and Media	26,000	26,000	26,000	-	-
4,671	166	3,942	4900 Other Expenses	6,500	5,500	6,500	1,000	18
<u>51,660</u>	<u>50,346</u>	<u>35,351</u>	Subtotal - Other	<u>81,350</u>	<u>81,862</u>	<u>81,350</u>	<u>(512)</u>	(1)
<u>3,432</u>	<u>-</u>	<u>14,680</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 500,815</u>	<u>\$ 573,009</u>	<u>\$ 642,536</u>	Function Totals	<u>\$ 950,909</u>	<u>\$ 850,124</u>	<u>\$ 1,196,595</u>	<u>\$ 346,471</u>	41

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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
7.08	5.82	7.29	Nurse***	7.41	9.84	9.72
1.00	1.00	1.00	Support	1.00	1.00	1.00
8.08	6.82	8.29	Non-Certificated Subtotal	8.41	10.84	10.72
8.08	6.82	8.29	Total	8.41	10.84	10.72

* "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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3200 Non-Certificated Salaries	\$ -	\$ -	\$ -	-	-
-	-	-	3500 Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	-	-	-	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Function Totals	\$ -	\$ -	\$ -	\$ -	-

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
2026 - 2027 Budget**

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

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	-	-	Director	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
1.00	-	-	Non-Certificated Subtotal	-	-	-
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
2026 - 2027 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 3,386,236	\$ -	\$ 168,000	\$ 168,000	#DIV/0!
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	1,750,973	-	24,041	24,041	#DIV/0!
-	-	-	Subtotal - Personnel Services	5,137,209	-	192,041	192,041	#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>\$ 5,137,209</u>	<u>\$ -</u>	<u>\$ 192,041</u>	<u>\$ 192,041</u>	#DIV/0!
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Totals	<u>\$ 5,137,209</u>	<u>\$ -</u>	<u>\$ 192,041</u>	<u>\$ 192,041</u>	#DIV/0!

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2026 - 2027 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 04/06/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	2025-26 Budget	Current 2025-26 Budget	2026-27 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
3.40	2.65	2.00	Teacher (Includes Quest)	2.00	1.90	3.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.40</u>	<u>2.65</u>	<u>2.00</u>	Certificated Subtotal	<u>2.00</u>	<u>1.90</u>	<u>3.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Custodian	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>3.40</u>	<u>2.65</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>1.90</u>	<u>3.00</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
2026 - 2027 Budget**

Fund: 255 Food Service

Date: 4/6/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 776,918	\$ 760,007	\$ 737,114	0020 Type A Lunch-Pupils	\$ 700,000	\$ 700,000	\$ 750,000	\$ 50,000	7
-	-	-	0040 Other Local Revenue	-	-	-	-	-
2,508,941	2,332,908	2,542,328	0150 Intergovernmental Federal	2,704,950	2,704,950	3,086,606	381,656	14
188,914	291,411	169,512	0162 USDA	150,000	150,000	160,000	\$ 10,000	7
<u>3,474,773</u>	<u>3,384,326</u>	<u>3,448,954</u>	Total Revenue	<u>3,554,950</u>	<u>3,554,950</u>	<u>3,996,606</u>	<u>441,656</u>	<u>12</u>
<u>Other Financing Sources</u>								
-	-	-	0250 Transfer From Other Funds	-	560,000	-	(560,000)	-
<u>3,474,773</u>	<u>3,384,326</u>	<u>3,448,954</u>	Total Revenue & Other Financing Sources	<u>3,554,950</u>	<u>4,114,950</u>	<u>3,996,606</u>	<u>(118,344)</u>	<u>(3)</u>
<u>Expenditure</u>								
1,532,861	1,365,590	1,470,622	3200 Non-Certificated Salaries	1,552,837	1,552,837	1,541,046	(11,791)	(1)
1,062,639	947,798	1,097,901	3500 Employee Benefits	1,177,608	1,177,608	1,197,860	20,252	2
<u>2,595,500</u>	<u>2,313,388</u>	<u>2,568,523</u>	Subtotal - Personnel Services	<u>2,730,445</u>	<u>2,730,445</u>	<u>2,738,906</u>	<u>8,461</u>	<u>0</u>
825	180	470	4100 Professional and Technical Services	-	-	-	-	-
8,958	5,563	6,190	4200 Staff Travel	6,500	6,500	6,500	-	-
2,033	2,201	2,578	4300 Utility Services	2,100	2,100	2,100	-	-
35,535	45,535	39,393	4400 Other Purchased Services	20,700	20,700	20,700	-	-
1,716,564	1,624,751	1,367,180	4500 Supplies, Materials, and Media	1,238,000	1,238,000	1,224,000	(14,000)	(1)
2,038	1,491	4,017	4900 Other Expenses	4,400	4,400	4,400	-	-
<u>1,765,953</u>	<u>1,679,721</u>	<u>1,419,828</u>	Subtotal - Other	<u>1,271,700</u>	<u>1,271,700</u>	<u>1,257,700</u>	<u>(14,000)</u>	<u>(1)</u>
9,610	8,709	729	5100 Equipment	-	-	-	-	-
<u>4,371,063</u>	<u>4,001,818</u>	<u>3,989,080</u>	Fund Total	<u>4,002,145</u>	<u>4,002,145</u>	<u>3,996,606</u>	<u>(5,539)</u>	<u>(0)</u>
(896,290)	(617,492)	(540,126)	Excess (Deficiency) of Revenues over Expenditures	(447,195)	112,805	-	(112,805)	-
2,389,812	1,493,522	876,030	Fund Balance, Beginning of Year	335,904	(111,291)	1,514	112,805	(101)
<u>\$ 1,493,522</u>	<u>\$ 876,030</u>	<u>\$ 335,904</u>	Fund Balance, End of Year	<u>\$ (111,291)</u>	<u>\$ 1,514</u>	<u>\$ 1,514</u>	<u>\$ -</u>	<u>-</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
2026 - 2027 Budget**

Fund: 205 Student Transportation

Date: 04/6/26

2022-23 Actual	2023-24 Actual	2024-25 Actual	Account Description	Original 2025-26 Budget	Current 2025-26 Budget	2026-27 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 7,385,941	\$ 7,276,935	\$ 7,995,902	0050 Intergovernmental - State	7,130,583	7,842,936	7,749,528	\$ (93,408)	(1)
7,385,941	7,276,935	7,995,902	Total Revenue	7,130,583	7,842,936	7,749,528	(93,408)	(1)
<u>Other Financing Sources</u>								
550,000	550,000	-	0250 Transfer From Other Funds	550,000	200,000	-	(200,000)	-
550,000	550,000	-	Total Other Financing Sources	550,000	200,000	-	(200,000)	-
7,935,941	7,826,935	7,995,902	Total Revenue & Other Financing Sources	7,680,583	8,042,936	7,749,528	\$ (293,408)	(4)
<u>Expenditure</u>								
108,100	110,888	115,642	3200 Non-Certificated Salaries	114,925	114,925	122,090	7,165	6
82,519	85,058	92,515	3500 Employee Benefits	92,261	92,264	97,377	5,113	6
190,619	195,946	208,157	Subtotal - Personnel Services	207,186	207,189	219,467	12,278	6
354	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,797	1,395	2,312	4200 Staff Travel	3,250	3,250	3,250	-	-
5,614	8,948	7,487	4300 Utility Services	1,500	1,500	1,500	-	-
7,472,765	8,151,086	7,718,849	4400 Other Purchased Services	7,460,647	7,875,249	7,517,311	(357,938)	-
1,120	222	561	4500 Supplies, Materials, and Media	8,000	8,000	8,000	-	-
-	-	-	4900 Other Expenses	-	-	-	-	#DIV/0!
7,483,650	8,161,651	7,729,209	Subtotal - Other	7,473,397	7,887,999	7,530,061	(357,938)	-
-	-	-	5100 Equipment	-	-	-	-	-
7,674,269	8,357,597	7,937,366	Fund Total	7,680,583	8,095,188	7,749,528	(345,660)	-
261,672	(530,662)	58,536	Excess (Deficiency) of Revenues over Expenditures	-	(52,252)	-	52,252	-
303,697	565,369	34,707	Fund Balance, Beginning of Year	93,243	93,243	40,991	(52,252)	(56)
\$ 565,369	\$ 34,707	\$ 93,243	Fund Balance, End of Year	\$ 93,243	\$ 40,991	\$ 40,991	\$ -	-

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

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INFORMATIONAL SECTION

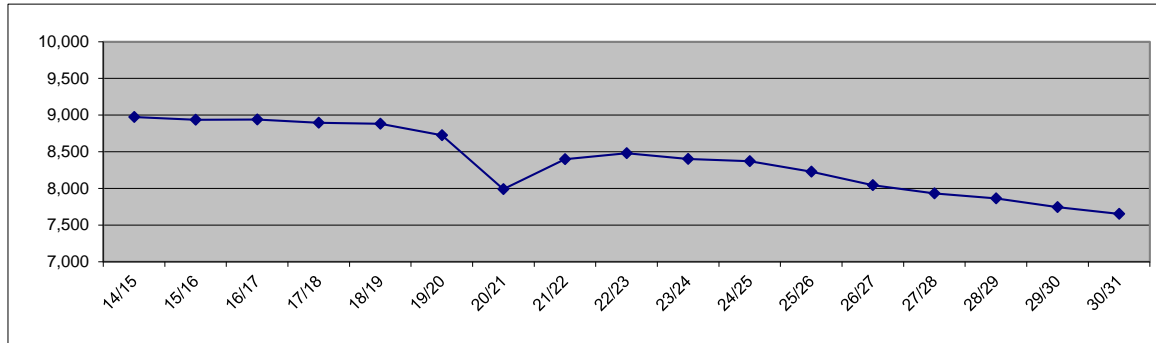
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2026-2027 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
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	150	541	571	583	607	666	630	604	624	644	658	642	694	616	8,230	-1.68%
26/27	0	559	551	591	578	611	666	617	613	623	632	664	644	696	8,045	-2.25%
27/28	0	550	552	564	593	579	608	651	627	613	614	635	676	669	7,931	-1.42%
28/29	0	550	546	563	560	589	576	625	662	627	599	617	647	703	7,864	-0.84%
29/30	0	552	554	546	563	560	587	574	630	662	612	602	629	674	7,745	-1.51%
30/31	0	551	556	554	546	563	558	588	574	630	648	615	614	656	7,653	-1.19%



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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2026 -2027 Instructional and Office Supply Allocations

School	Enrollment				Funding				FY27 Preliminary reduction
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total	
01 Tebughna	10	5	6	21	925	553	784	2,262	1,810
02 Ninilchik	41	12	35	88	3,129	1,110	3,840	8,079	6,463
03 Susan B. English	22	6	6	34	2,035	664	784	3,483	2,787
06 Homer High	-	-	382	382	-	-	41,909	41,909	33,527
07 Kenai Central	-	-	526	526	-	-	57,707	57,707	46,166
08 Seward High	-	-	147	147	-	-	16,127	16,127	12,902
09 Soldotna High	-	-	651	651	-	-	71,421	71,421	57,137
10 Nikiski Middle/Sr High	34	61	153	248	2,359	5,644	16,786	24,789	19,831
11 Kenai Middle	107	272	-	379	8,166	25,165	-	33,332	26,665
12 Skyview Middle School	-	360	-	360	-	33,307	-	33,307	26,646
13 Homer Middle	-	159	-	159	-	14,711	-	14,711	11,769
14 Seward Middle	38	68	-	106	2,900	6,291	-	9,192	7,353
15 Marathon ***	-	2	8	10	-	187	977	1,164	931
16 River City Academy	-	24	39	63	-	2,220	4,279	6,499	5,199
31 Chapman	129	36	-	165	9,845	3,331	-	13,176	10,541
32 Cooper Landing	8	7	-	15	717	647	-	1,364	1,091
33 Paul Banks	193	-	-	193	14,692	-	-	14,692	11,753
34 Nanwalek	34	12	19	65	3,146	1,327	2,483	6,956	5,565
35 Hope	13	1	6	20	1,165	104	733	2,002	1,602
37 Moose Pass	16	-	-	16	1,434	-	-	1,434	1,147
40 Port Graham	14	4	10	28	1,295	442	1,307	3,045	2,436
42 William H. Seward Elementary	201	-	-	201	15,340	-	-	15,340	12,272
43 Soldotna Elementary	250	-	-	250	19,080	-	-	19,080	15,264
44 Sterling Elementary	103	-	-	103	7,861	-	-	7,861	6,289
45 Tustumena	120	-	-	120	9,158	-	-	9,158	7,327
46 Redoubt Elementary	290	-	-	290	22,133	-	-	22,133	17,706
47 McNeil Canyon	143	-	-	143	10,914	-	-	10,914	8,731
48 K-Beach Elementary	366	-	-	366	27,933	-	-	27,933	22,346
49 Razzdolna	38	10	21	69	3,406	1,040	2,330	6,776	5,421
50 West Homer	205	-	-	205	15,646	-	-	15,646	12,516
51 Mountain View	408	-	-	408	31,100	-	-	31,100	24,880
52 Nikiski North Star	202	-	-	202	15,417	-	-	15,417	12,333
53 Voznesenka	90	19	19	128	6,869	1,758	2,084	10,711	8,569
56 Kachemak Selo	22	5	3	30	1,804	491	346	2,641	2,113
62 Tulen Charter School	66	-	-	66	-	-	-	-	-
63 Kaleidoscope Charter*	179	-	-	179	-	-	-	-	-
64 Soldotna Montessori Charter *	164	-	-	164	-	-	-	-	-
65 Aurora Borealis Charter *	160	35	-	195	\$ -	\$ -	\$ -	\$ -	-
66 Homer Flex	-	-	30	30	-	-	3,664	3,664	2,931
67 Kenai Alternative	-	-	40	40	-	-	4,615	4,615	3,692
68 Fireweed Academy Charter *	105	-	-	105	-	-	-	-	-
80 Connections **	454	193	488	1,135	-	-	-	-	-
TOTAL	4,224	1,291	2,589	8,104	238,471	98,993	232,177	569,641	455,711

* 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

2026 - 2027 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget	FY27 Preliminary reduction
Aurora Borealis Charter *	-	-	-	-		0.110	\$ -	\$ -
Chapman	25,348	2	1,920	27,268		0.110	2,999	\$ 2,399
Connections	-	-	-	-		-	500	\$ 400
Cooper Landing **	8,324	1	960	9,284		0.110	2,000	\$ 1,600
Fireweed Academy Charter *	-	-	-	-		-	-	\$ -
Homer Flex **	5,405	-	-	5,405		0.110	2,000	\$ 1,600
Homer High	158,200	-	-	158,200	Intermediate	0.144	26,081	\$ 20,865
Homer Middle	65,556	-	-	65,556		0.132	8,653	\$ 6,922
Hope	13,500	-	-	13,500		0.110	2,000	\$ 1,600
Kachemak Selo **	5,468	-	-	5,468		0.110	2,000	\$ 1,600
Kaleidoscope Charter *	-	-	-	-		-	-	\$ -
K-Beach Elementary	46,935	4	3,840	50,775		0.110	5,585	\$ 4,468
Kenai Alternative	14,895	-	-	14,895		0.110	1,638	\$ 1,310
Kenai Central	189,007	1	960	189,967	Large	0.144	32,855	\$ 26,284
Kenai Elementary	-	2	1,920	1,920		-	-	\$ -
Kenai Middle	85,476	1	960	86,436		0.132	11,410	\$ 9,128
Marathon	-	-	-	-		-	-	\$ -
McNeil Canyon	32,750	-	-	32,750		0.110	3,603	\$ 2,882
Moose Pass **	8,989	-	-	8,989		0.110	2,000	\$ 1,600
Mountain View	50,000	3	2,880	52,880		0.110	5,817	\$ 4,654
Nanwalek	14,832	-	-	14,832		0.110	2,000	\$ 1,600
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.132	19,064	\$ 15,251
Nikiski North Star	50,000	-	-	50,000		0.110	5,500	\$ 4,400
Ninilchik	55,277	-	-	55,277		0.144	7,960	\$ 6,368
Paul Banks	33,414	3	2,880	36,294		0.110	3,992	\$ 3,194
Port Graham	12,568	-	-	12,568		0.110	2,000	\$ 1,600
Razdolna ***	2,948	1	960	3,908		0.110	2,000	\$ 1,600
Redoubt	46,639	1	960	47,599		0.110	5,236	\$ 4,189
River City Academy **	-	-	-	-		0.144	2,000	\$ 1,600
Seward High	75,373	-	-	75,373	Small	0.144	13,054	\$ 10,443
Seward Middle	37,500	-	-	37,500		0.132	4,950	\$ 3,960
Skyview Middle School	117,101	-	-	117,101		0.144	16,863	\$ 13,490
Soldotna Elem	54,177	-	-	54,177		0.110	5,959	\$ 4,767
Soldotna High	154,637	4	3,840	158,477	Large	0.144	28,321	\$ 22,657
Soldotna Montessori Charter *	-	1	960	-		-	-	\$ -
Sterling	33,844	2	1,920	35,764		0.110	3,934	\$ 3,147
Susan B English	59,208	-	-	59,208		0.144	8,526	\$ 6,821
Tebughna	25,976	-	-	25,976		0.110	2,857	\$ 2,286
Tulen Charter *	-	-	-	-		-	-	\$ -
Tustumena	46,679	-	-	46,679		0.110	5,135	\$ 4,108
Voznesenka **	5,200	3	2,880	8,080		0.110	2,000	\$ 1,600
West Homer	52,500	-	-	52,500		0.110	5,198	\$ 4,158
William H. Seward Elementary	52,199	-	-	52,199		0.110	5,742	\$ 4,594
	<u>1,757,429</u>	<u>31</u>	<u>29,760</u>	<u>1,786,229</u>			<u>\$ 261,432</u>	<u>\$ 209,145</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

2026 - 2027 Copy Allocation

Loc #	Name	-4408 Object				FY27
		Projected Enrollment	150 Copies Per Month	Copies Per Year	0.0062 per copy Budget	Preliminary reduction
01	Tebughna	21	3,150	37,800	230	184
02	Ninilchik	88	13,200	158,400	965	772
03	Susan B English	34	5,100	61,200	373	298
06	Homer High	382	57,300	687,600	4,187	3,350
07	Kenai Central	526	78,900	946,800	5,766	4,613
08	Seward High	147	22,050	264,600	1,611	1,289
09	Soldotna High	651	97,650	1,171,800	7,136	5,709
10	Nikiski Middle/Sr	248	37,200	446,400	2,719	2,175
11	Kenai Middle	379	56,850	682,200	4,155	3,324
12	Skyview Middle School	360	54,000	648,000	3,946	3,157
13	Homer Middle	159	23,850	286,200	1,743	1,394
14	Seward Middle	106	15,900	190,800	1,162	930
15	Marathon	10	1,500	18,000	110	88
16	River City Academy	63	9,450	113,400	691	553
31	Chapman	165	24,750	297,000	1,809	1,447
32	Cooper Landing	15	2,250	27,000	164	131
33	Paul Banks	192.5	28,875	346,500	2,110	1,688
34	Nanwalek	65	9,750	117,000	713	570
35	Hope	20	3,000	36,000	219	175
37	Moose Pass	16	2,400	28,800	175	140
40	Port Graham	28	4,200	50,400	307	246
42	William H. Seward Elementary	201	30,150	361,800	2,203	1,762
43	Soldotna Elem	250	37,500	450,000	2,741	2,193
44	Sterling	103	15,450	185,400	1,129	903
45	Tustumena	120	18,000	216,000	1,315	1,052
46	Redoubt	290	43,500	522,000	3,179	2,543
47	McNeil Canyon	143	21,450	257,400	1,568	1,254
48	K-Beach	366	54,900	658,800	4,012	3,210
49	Razdolna	69	10,350	124,200	756	605
50	West Homer	205	30,750	369,000	2,247	1,798
51	Mountain View	407.5	61,125	733,500	4,467	3,574
52	Nikiski North Star	202	30,300	363,600	2,214	1,771
53	Voznesenka	128	19,200	230,400	1,403	1,122
56	Kachemak Selo	30	4,500	54,000	329	263
62	Tulen Charter	66	-	-	-	-
63	Kaleidoscope Charter*	179	-	-	-	-
64	Soldotna Montessori Charter *	164	-	-	-	-
65	Aurora Borealis Charter *	195	-	-	-	-
66	Homer Flex **	30	4,500	54,000	329	263
67	Kenai Alternative **	40	6,000	72,000	438	350
68	Fireweed Academy Charter *	105	-	-	-	-
80	Connections***	1135	34,050	408,600	2,488	1,990
Total	8,104	973,050	11,676,600	71,109	56,886	

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025

	Major Funds			
	General	Equipment - Special Revenue	Student Activities Revenue	Title I - Special Revenue
<u>ASSETS</u>				
Assets:				
Cash	\$ 11,945	\$ -	\$ -	\$ -
Equity in Central Treasury	21,343,218	2,876,186	4,172,145	-
Accounts Receivable	151,487	-	15,658	-
Prepaid Items	900,000	-	-	-
Due from Other Governments	-	-	-	1,897,598
Due from Special Revenue Funds	3,928,284	-	-	-
Inventories	921,752	-	-	-
Total Assets	\$ 27,256,686	\$ 2,876,186	\$ 4,187,803	\$ 1,897,598
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	\$ 2,589,666	\$ -	\$ -	\$ 18,340
Accrued Liabilities	8,425,055	-	-	-
Due to General Fund	-	-	-	1,879,258
Total Liabilities	11,014,721	-	-	1,897,598
Fund Balances:				
Nonspendable:				
Inventories	921,752	-	-	-
Prepaid Items	900,000	-	-	-
Restricted for:				
Home School Carry-over	1,808,970	-	-	-
Facilities Maintenance	2,750,245	-	-	-
Student Activities	-	-	4,187,803	-
Student Transportation	-	-	-	-
Other Educational Purpose	-	-	-	-
Committed:				
Minimum Fund Balance Policy	4,300,225	-	-	-
Equipment Fund	-	2,876,186	-	-
Student Nutrition Services	-	-	-	-
Assigned to:				
School Incentive Purchases	888,754	-	-	-
Professional - Technical Services	51,923	-	-	-
Staff Travel	3,846	-	-	-
Purchased Services	4,457	-	-	-
Supplies	179,353	-	-	-
Other Expenditures	694,470	-	-	-
Equipment	231,809	-	-	-
Unassigned (Deficit)	3,506,161	-	-	-
Total Fund Balances	16,241,965	2,876,186	4,187,803	-
Total Liabilities and Fund Balances	\$ 27,256,686	\$ 2,876,186	\$ 4,187,803	\$ 1,897,598

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

	<u>Non-Major Funds</u>	
<u>ASSETS</u>	<u>Other Governmental</u>	<u>Total Governmental Funds</u>
Assets:		
Cash	\$ -	\$ 11,945
Equity in Central Treasury	649,436	29,040,985
Accounts Receivable	1,079	168,224
Prepaid Items	-	900,000
Due from Other Governments	2,253,810	4,151,408
Due from Special Revenue Funds	-	3,928,284
Inventories	341,292	1,263,044
Total Assets	<u>\$ 3,245,617</u>	<u>\$ 39,463,890</u>
 <u>LIABILITIES AND FUND BALANCES</u> 		
Liabilities:		
Accounts Payable	\$ 230,024	\$ 2,838,030
Accrued Liabilities	-	8,425,055
Due to General Fund	2,049,026	3,928,284
Total Liabilities	<u>2,279,050</u>	<u>15,191,369</u>
Fund Balances:		
Nonspendable:		
Inventories	341,292	1,263,044
Prepaid Items	-	900,000
Restricted for:		
Home School Carry-over	-	1,808,970
Facilities Maintenance	-	2,750,245
Student Activities	-	4,187,803
Student Transportation	93,244	93,244
Other Educational Purpose	347,046	347,046
Committed:		
Minimum Fund Balance Policy	-	4,300,225
Equipment Fund	-	2,876,186
Student Nutrition Services	236,379	236,379
Assigned to:		
School Incentive Purchases	-	888,754
Professional - Technical Services	-	51,923
Staff Travel	-	3,846
Purchased Services	-	4,457
Supplies	-	179,353
Other Expenditures	-	694,470
Equipment	-	231,809
Unassigned (Deficit)	<u>(51,394)</u>	<u>3,454,767</u>
Total Fund Balances	<u>966,567</u>	<u>24,272,521</u>
Total Liabilities and Fund Balances	<u>\$ 3,245,617</u>	<u>\$ 39,463,890</u>

CODE STRUCTURE:**Fund**
xxx**Location**
xx**Function**
xxxx**Program**
xxxx**Object**
xxxx

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

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

FUND CODES

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

CODE STRUCTURE:**Fund**
xxx**Location**
xx**Function**
xxxx**Program**
xxxx**Object**
xxxx

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

LOCATION CODES:

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

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).

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.

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.

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.

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)

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)

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.

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).

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.

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.

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

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.

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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