

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2020-21 Preliminary Budget

March 2, 2020



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2020
and Ending June 30, 2021

Mr. John O'Brien, Superintendent of Schools

Prepared by the Finance Department

Mr. Dave Jones
Assistant Superintendent, Instructional Support

Elizabeth Hayes
Director of Finance

Jimmy Love
Accountant

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**Kenai Peninsula Borough School District
2020-2021 Budget**

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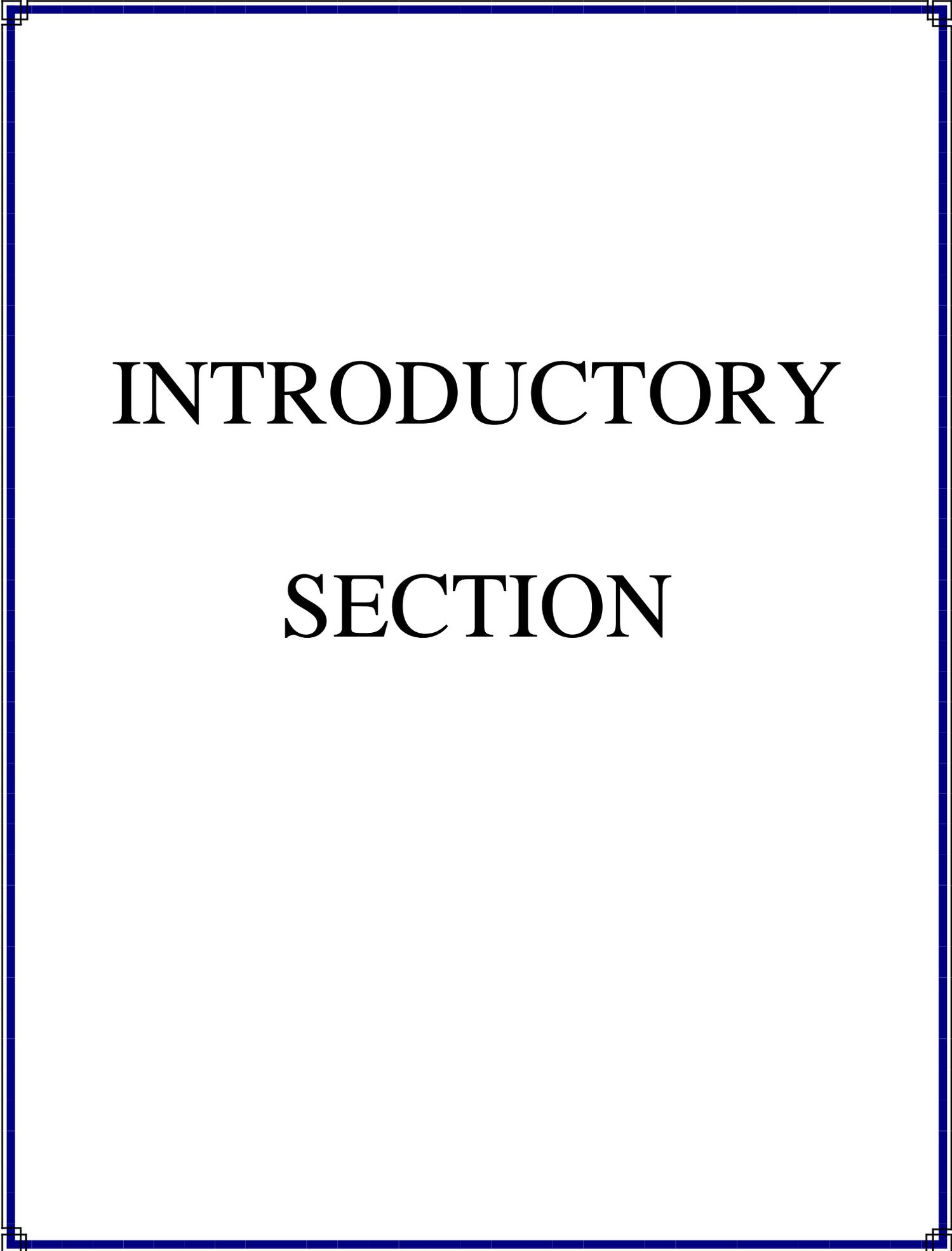
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INTRODUCTORY SECTION



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 2019–2020.

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



A handwritten signature in black ink, reading 'Thomas E. Wohlleber'.

Thomas E. Wohlleber, CSR
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

FY21 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY21 Projection	FY20 on 10-18-19 W/Presch	FY20 on 10-18-19 Difference	FY20 on 10-18-19 WO/Presch	FY20 on 10-18-19 Difference
Aurora Borealis Charter	0	24	24	23	22	22	22	15	15	15	0	0	0	0	182	183	(1)	183	(1)
Chapman	0	16	16	12	18	13	13	11	16	15	0	0	0	0	130	136	(6)	126	4
Connections	0	53	52	37	53	45	63	65	50	80	67	65	78	102	810	869	(59)	869	(59)
Cooper Landing	0	1	1	1	2	2	2	0	2	0	2	0	0	1	14	13	1	13	1
Fireweed Academy Charter	0	19	21	15	15	15	22	10	0	0	0	0	0	0	117	127	(10)	127	(10)
Homer Flex	0	0	0	0	0	0	0	0	0	0	4	4	7	15	30	28	2	28	2
Homer High	0	0	0	0	0	0	0	0	0	0	110	100	91	97	398	372	26	372	26
Homer Middle	0	0	0	0	0	0	0	0	102	80	0	0	0	0	182	175	7	175	7
Hope	0	1	2	0	2	2	0	1	1	2	2	3	0	0	16	16	0	16	0
Kachemak Selo	0	5	3	2	4	3	2	0	5	1	3	5	4	4	41	38	3	38	3
Kaleidoscope Charter	0	40	42	45	42	43	48	0	0	0	0	0	0	0	260	260	0	260	0
K-Beach	0	61	55	72	63	58	80	61	0	0	0	0	0	0	450	444	6	443	7
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	1	5	10	36	52	67	(15)	52	0
Kenai Central High	0	0	0	0	0	0	0	0	0	0	118	118	119	100	455	434	21	434	21
Kenai Middle	0	0	0	0	0	0	0	136	131	133	0	0	0	0	400	373	27	373	27
Marathon	0	0	0	0	0	0	0	0	0	0	1	2	4	3	10	11	(1)	11	(1)
McNeil Canyon	0	18	17	16	20	13	20	18	0	0	0	0	0	0	122	122	0	121	1
Moose Pass	0	2	2	5	4	1	3	5	1	0	0	0	0	0	23	21	2	21	2
Mountain View	0	71	65	66	69	68	72	0	0	0	0	0	0	0	411	439	(28)	415	(4)
Nanwalek	0	6	3	8	8	7	4	6	4	4	9	8	5	6	78	78	0	78	0
Nikiski Middle/Senior	0	0	0	0	0	0	0	56	52	51	53	49	44	45	350	338	12	338	12
Nikiski North Star	0	49	56	44	50	55	58	0	0	0	0	0	0	0	312	342	(30)	320	(8)
Nikolaevsk	0	1	4	2	1	2	3	5	3	1	2	5	6	5	40	48	(8)	48	(8)
Ninilchik	0	9	5	10	7	3	15	8	9	8	7	8	10	12	111	119	(8)	110	1
Paul Banks	0	60	56	58	0	0	0	0	0	0	0	0	0	0	174	206	(32)	175	(1)
Port Graham	0	3	3	4	1	3	4	3	2	3	1	3	2	2	34	34	0	34	0
Razdolna	0	6	5	6	4	9	5	8	2	13	4	10	11	4	87	83	4	83	4
Redoubt	0	47	48	38	56	57	44	54	0	0	0	0	0	0	344	368	(24)	348	(4)
River City Academy	0	0	0	0	0	0	0	0	11	14	17	20	12	11	85	83	2	83	2
Seward Elem	0	40	40	37	48	35	47	0	0	0	0	0	0	0	247	289	(42)	258	(11)
Seward High	0	0	0	0	0	0	0	0	0	0	41	36	37	46	160	158	2	158	2
Seward Middle	0	0	0	0	0	0	0	52	46	56	0	0	0	0	154	143	11	143	11
Skyview Middle	0	0	0	0	0	0	0	0	204	197	0	0	0	0	401	404	(3)	404	(3)
Soldotna Elem	0	38	37	32	33	34	37	40	0	0	0	0	0	0	251	290	(39)	252	(1)
Soldotna High	0	0	0	0	0	0	0	0	0	0	204	176	175	171	726	685	41	685	41
Soldotna Montessori Charter	0	22	24	26	22	23	25	24	0	0	0	0	0	0	166	164	2	164	2
Sterling	0	30	28	28	27	30	23	21	0	0	0	0	0	0	187	193	(6)	179	8
Susan B English	0	6	5	3	2	2	1	5	4	2	2	1	1	2	36	33	3	32	4
Tebughna	0	1	2	1	4	0	1	1	2	4	2	1	1	1	21	21	0	21	0
Tustumena	0	20	17	19	22	16	25	31	0	0	0	0	0	0	150	160	(10)	144	6
Voznesenka	0	16	9	12	8	10	6	6	10	7	12	6	12	7	121	120	1	110	11
West Homer	0	0	0	0	60	65	50	60	0	0	0	0	0	0	235	238	(3)	238	(3)
	0	665	642	622	667	636	695	702	672	686	662	625	629	670	8,573	8,725	(152)	8,482	91

Organizational Section

Borough and School District Relationship

The Kenai Peninsula Borough School District is operated as a dependent 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 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 School District budget must be authorized by the Borough Assembly.

Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 42 schools; estimated enrollment for FY21 is 8,573 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 FY20 were set at the July 1, 2019 board planning session. Board goals for FY20 are:

- 1) Develop policies and a budget plan, which promote the guiding principles of the five-year strategic plan.
- 2) Create partnerships to foster and strengthen positive relationships, which increase student educational opportunities.
- 3) Support further improvements in the areas of positive school climate, safety and social/emotional well-being.

District Goals

2017-2022 KPBSD Strategic Plan

Mission: Empower all learners to positively shape their futures.

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

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

1. Ready for

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

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

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

3. Relevance *Experience a personalized learning system*

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

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

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

District Administration and Management

District Administration

2020 - 2021

Mr. John O'Brien, Superintendent
Unfilled, Superintendent, Instruction
Mr. Dave Jones, Assistant Superintendent, Instructional Support
Ms. Pegge Erkeneff, Director of Communications, Community & Government Relations
Mr. Nate Crabtree, Director of Human Resources
Mr. Clayton Holland, Director of Student Support Services
Mr. Tim Vlasak, Director of School & Compliance
Dr. Christine Ermold, Director of Professional Learning & Federal Programs
Ms. Elizabeth Hayes, Director of Finance
Mr. Kevin Lyon, Director of Planning & Operations
Mr. Eric Soderquist, Director of Information Services

School Administration and Management

School Administrators

2020 – 2021

Aurora Borealis	Mr. Cody McCanna	Nikiski North Star	Ms. Margaret Gilman
Chapman	Mr. Josh Hinds	Nikolaevsk	Mr. Mike Sellers
Connections	Mr. Richard Bartolowits	Ninilchik	Mr. Jeffrey Ambrosier
Cooper Landing	Mr. Douglas Hayman	Paul Banks	Mr. Eric Pederson
Fireweed Academy	Mr. William Hindman	Port Graham	Mr. Charles Crain
Homer Flex	Mr. Christopher Brown	Razdolna	Mr. Gregory Melvin
Homer High	Mr. Doug Waclawski	Redoubt	Mr. William Withrow
Homer Middle	Ms. Kari Dendurent	River City Academy	Ms. Dawn Edwards-Smith
Hope	Mr. Douglas Hayman	Seward High	Mr. Trevan Walker
K- Beach Elementary	Mr. Janae Van Slyke	Seward Middle	Mr. Trevan Walker
Kachemak Selo	Mr. Michael Wojciak	Skyview Middle School	Mr. Sargeant Truesdell
Kaleidoscope Charter	Ms. Dawn Grimm	Soldotna Elementary	Mr. Austin Stevenson
Kenai Alternative	Mr. Loren Reese	Soldotna High	Mr. Phillip Graham
Kenai Central High	Ms. Briana Randle	Soldotna Montessori	Mr. John DeVolld
Kenai Middle	Mr. Vaughn Dosko	Sterling	Ms. Denise Kelly
Marathon School	Ms. Melissa Linton	Susan B. English	Mr. Jeffrey Ambrosier
McNeil Canyon	Mr. Peter Swanson	Tebughna	Ms. Pam Potter
Moose Pass	Mr. Douglas Hayman	Tustumena	Mr. Douglas Hayman
Mountain View	Mr. Karl Kircher	Voznesenka	Mr. Michael Wojciak
Nanwalek	Mr. Charles Crain	West Homer Elementary	Mr. Eric Waltenbaugh
Nikiski Middle/Senior	Mr. Dan Carstens	William H. Seward Elem	Mr. Alan Haskins

2020-2021 Organizational Chart



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

Board of Education

Superintendent

**Assistant Superintendent
Instruction**

**Assistant Superintendent
Instructional Support**

Directors

Directors

Schools & Compliance

Student Support Services

Professional Learning & Federal Programs

Human Resources

Communications, Community & Government Relations

Information Services

Planning and Operations

Finance

Curriculum
Student Activities

Program Supervisors
Intervention/Pre-K
Coordinator
Itinerant Specialists

Supervisors/
Managers
1) Title 1 Liaison
2) Native Education

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

Purchasing

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 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 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, 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, 2012.

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.

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.

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.

Student Activity Fund - The Student Activity Fund accounts for each Kenai Peninsula Borough school's individual activity account which sponsors student activities within the school such as athletics and student clubs. The School Board recognizes money and money management comprise the foundational supports of the entire school program. The board has retained ultimate accountability for the use of public funds and delegated responsibility to the Superintendent for implementing the methodologies.

Budget Supervision and Oversight

Subsequent to 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 Assistant Superintendent, Instructional Support with assistance from the Director of Finance, is responsible for oversight and management of the District budgets as approved by the Board of Education. Assisting the Assistant Superintendent are 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.

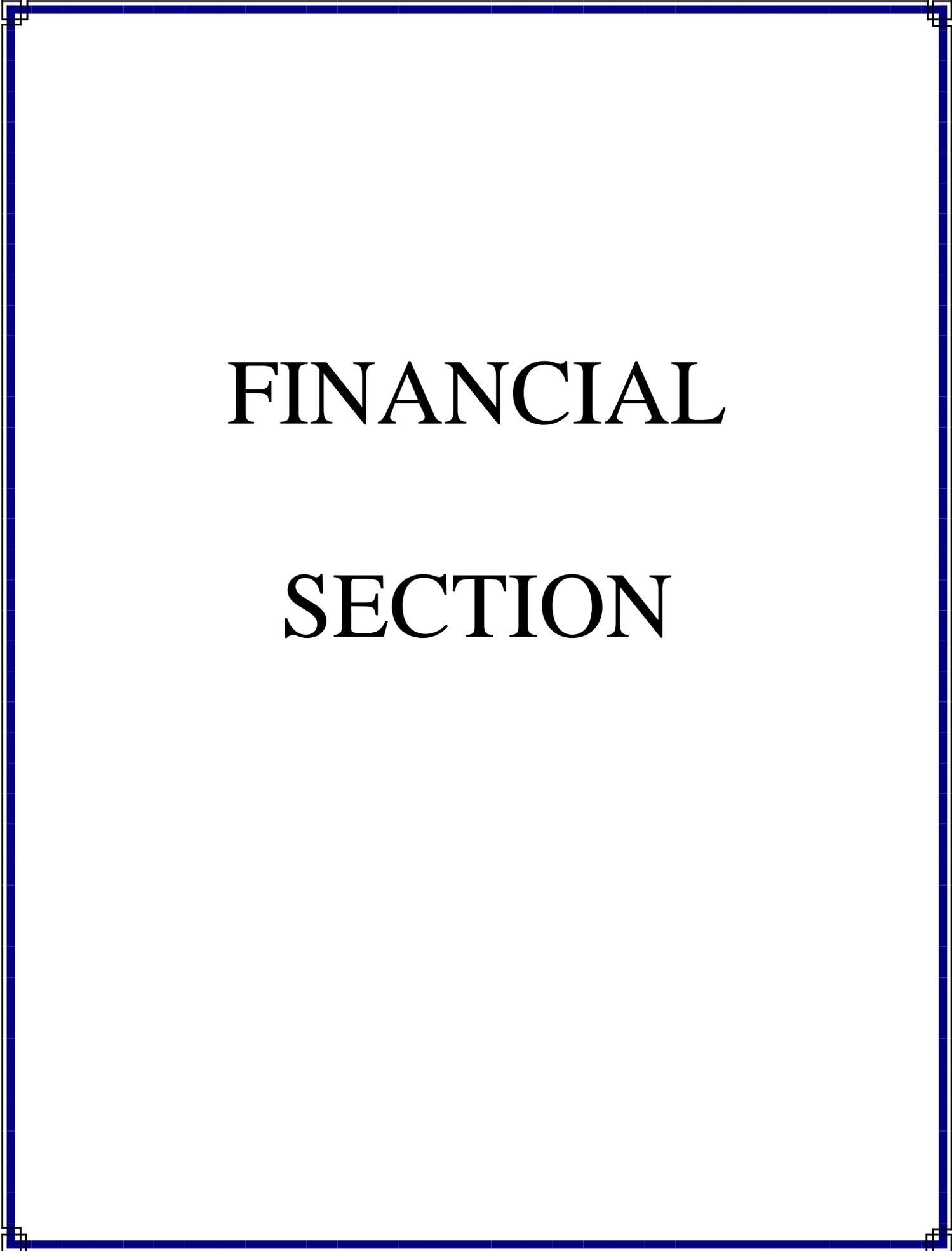
The District's software system maintains account balances; orders require funds be in accounts before expenditures are approved. All budget transfers are reviewed for compliance with the State of Alaska Chart of Accounts and District requirements.

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer of \$50,000 or more requires specific 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 regarding the status of revenues and expenditures. After the end of each quarter, the Board is presented with a report of all the budget transfers for the quarter just ended. Finally, the District prepares a Comprehensive Annual Financial Report (CAFR) to report the audited results of district operations for the fiscal year. For the past 29 years, the Kenai Peninsula Borough School District has been the recipient of the Association of School Business Officials International (ASBO) award for excellence in financial reporting.

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FINANCIAL SECTION

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 – 2021 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

2020-2021
All Government Funds - Revenue

2016-17 Actual	2017-18 Actual	2018-19 Actual	Revenue Source	Original 2019-20 Budget	Current 2019-20 Budget	Preliminary 2020-21 Budget	Change	% of Chg
\$ 10,655,015	\$ 10,854,635	\$ 10,854,635	Borough In-Kind	\$ 11,048,424	\$ 11,048,424	\$ 11,048,424	\$ -	-
37,583,417	38,883,797	38,883,797	Borough Appropriation	41,463,667	41,463,667	41,728,049	264,382	1
83,033	193,053	1,153,016	Interest	300,000	300,000	300,000	-	-
751,344	719,477	613,575	E-Rate	700,000	700,000	700,000	-	-
24,700	23,650	28,150	Rentals	30,000	30,000	30,000	-	-
168,457	172,448	141,355	Other Local Revenue	150,000	150,000	150,000	-	-
<u>49,265,966</u>	<u>50,847,060</u>	<u>51,674,528</u>	Total Local Revenue	<u>53,692,091</u>	<u>53,692,091</u>	<u>53,956,473</u>	<u>264,382</u>	<u>0</u>
81,308,106	79,312,743	79,011,273	Foundation Program	79,009,719	78,773,326	77,652,172	(1,121,154)	(1)
-	-	1,389,955	Other State Revenue	2,100,012	2,360,989	-	(2,360,989)	-
1,035,088	737,438	1,360,827	PERS On-Behalf Payment	1,186,234	1,186,234	1,652,681	466,447	39
7,603,279	7,664,800	8,442,963	TRS On-Behalf Payment	8,862,055	8,862,055	8,973,675	111,620	1
287,068	286,790	288,080	Quality Schools	287,358	286,749	285,929	(820)	(0)
<u>90,233,541</u>	<u>88,001,771</u>	<u>90,493,098</u>	Total State Revenue	<u>91,445,378</u>	<u>91,469,353</u>	<u>88,564,457</u>	<u>(2,904,896)</u>	<u>(3)</u>
250,781	298,727	195,558	Medicaid - School Based	225,000	225,000	-	(225,000)	(100)
<u>250,781</u>	<u>298,727</u>	<u>195,558</u>	Total Federal Revenue	<u>225,000</u>	<u>225,000</u>	<u>-</u>	<u>(225,000)</u>	<u>(100)</u>
<u>139,750,288</u>	<u>139,147,558</u>	<u>142,363,184</u>	Total General Fund Revenue	<u>145,362,469</u>	<u>145,386,444</u>	<u>142,520,930</u>	<u>(2,640,514)</u>	<u>(2)</u>
Special Revenue Funds Revenue:								
211,027	215,369	277,351	Carl Perkins Fund	229,821	261,394	-	(261,394)	(100)
46,460	39,465	37,255	Community Theater Fund	35,000	35,000	-	(35,000)	(100)
272,718	-	-	Digital Teaching	-	-	-	-	-
37,261	-	-	Distance Learning & Telemedicine	-	-	-	-	-
-	-	-	Early Learning	115,819	115,819	-	-	-
24,290	57,029	339,858	Equipment Fund	75,000	75,000	-	(75,000)	(100)
-	14,711	9,944	Food Service - Equipment	5,620	5,620	-	(5,620)	(100)
2,935,878	3,096,895	3,159,876	Food Service Fund	3,154,904	3,154,904	3,229,904	75,000	2
141,829	122,759	145,344	Food Service Fund - FFVP	23,818	145,302	-	(145,302)	(100)
-	-	-	Food Service Nutritional Alaskan Foods	-	-	-	-	-
111,049	50,503	-	Gear Up Kenai Peninsula	-	-	-	-	-
307,136	535,663	474,691	Miscellaneous Grants Fund	278,578	401,763	-	(401,763)	(100)
265,871	288,339	293,776	Project Aware	60,500	60,500	-	(60,500)	(100)
110,181	-	-	Statewide Mentorship	-	-	-	-	-
7,476,569	8,074,746	7,996,818	Student Transportation Fund	8,015,208	7,801,442	7,848,393	46,951	1
2,774,290	3,477,548	3,870,270	Title I ESEA	5,799,310	6,085,500	-	(6,085,500)	(100)
447,491	481,868	444,817	Title VI, Indian Education Fund	443,913	443,913	-	(443,913)	(100)
2,709,014	2,089,204	2,726,898	Title VI-B Fund	3,129,362	3,129,362	-	(3,129,362)	(100)
73,776	73,776	73,776	Youth In Detention	110,150	110,150	-	(110,150)	(100)
<u>17,944,840</u>	<u>18,617,875</u>	<u>19,850,674</u>	Total Special Revenue Funds Revenue	<u>21,477,003</u>	<u>21,825,669</u>	<u>11,078,297</u>	<u>(10,631,553)</u>	<u>(49)</u>
<u>\$157,695,128</u>	<u>\$ 157,765,433</u>	<u>\$ 162,213,858</u>	Total Revenues and Other Financing Sources	<u>\$ 166,839,472</u>	<u>\$ 167,212,113</u>	<u>\$153,599,227</u>	<u>\$ (13,272,067)</u>	<u>(8)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2020-2021
All Government Funds - Expenditures**

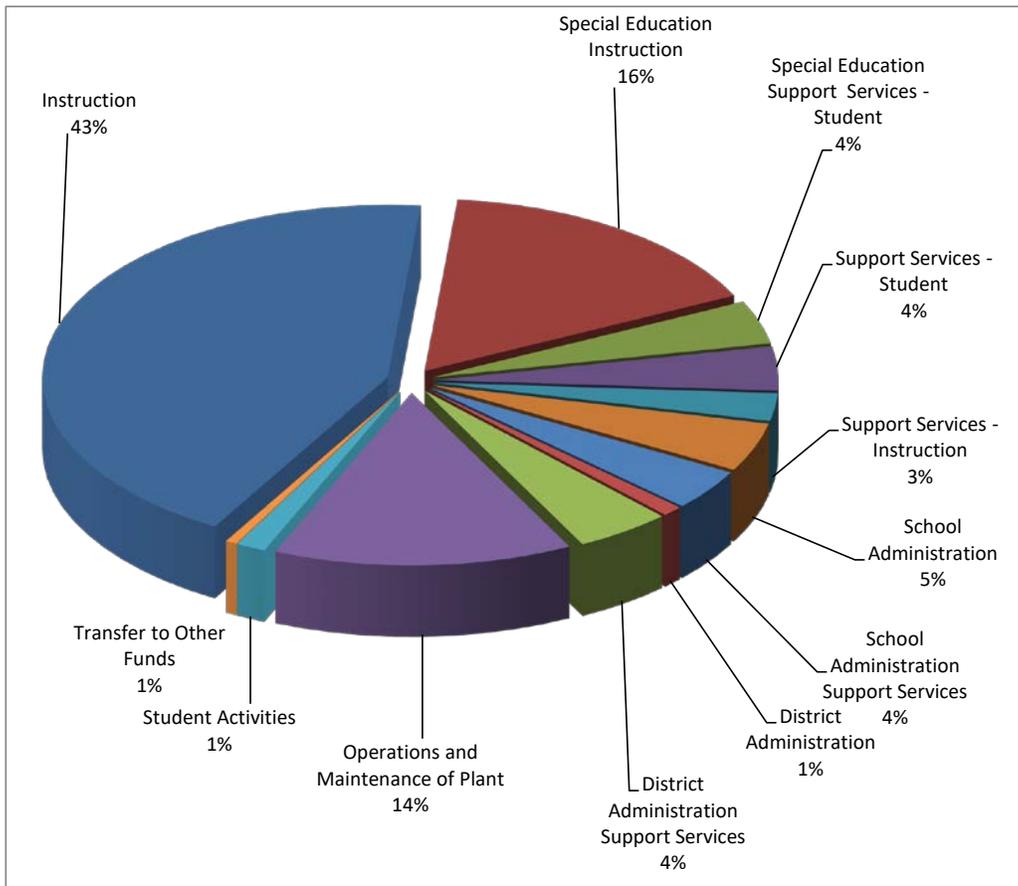
2016-17 Actual	2017-18 Actual	2018-19 Actual	Expenditure Summary by Function	Original 2019-20 Budget	Revised 2019-20 Budget	Preliminary 2020-21 Budget	Change	% of Chg
\$ 63,321,866	\$ 62,615,102	\$ 61,912,283	Instruction	\$ 68,271,896	\$ 67,876,619	\$ 62,684,122	\$ (5,192,497)	(8)
20,397,333	20,962,197	21,128,793	Special Education - Instruction	21,531,297	21,052,210	23,574,591	2,522,381	12
5,632,111	5,777,098	6,000,380	Special Education Support Services - Student	5,747,858	6,129,321	5,921,299	(208,022)	(3)
4,481,776	4,517,746	4,667,500	Support Services - Student	4,893,212	4,855,058	5,975,445	1,120,387	23
2,894,528	2,953,227	3,441,872	Support Services - Instruction	3,742,292	3,623,496	3,787,713	164,217	5
6,095,433	6,354,513	6,285,566	School Administration	6,383,500	6,438,602	6,633,510	194,908	3
5,341,910	5,173,092	5,124,066	School Administration Support Services	5,082,805	5,177,771	5,582,509	404,738	8
1,246,047	1,290,042	1,352,816	District Administration	1,150,397	1,201,838	1,383,633	181,795	15
5,860,459	5,870,719	6,056,752	District Administration Support Services	6,070,333	6,705,462	6,532,368	(173,094)	(3)
21,942,803	21,062,691	21,519,961	Operations and Maintenance of Plant	19,577,168	21,243,165	20,285,760	(957,405)	(5)
2,095,965	2,076,203	1,981,270	Student Activities	2,047,291	2,006,126	2,005,110	(1,016)	(0)
139,310,231	138,652,630	139,471,259	Total General Fund Expenditures	144,498,049	146,309,668	144,366,060	(1,943,608)	(1)
Special Revenue Funds Expenditures:								
211,027	215,369	277,351	Carl Perkins Fund	229,821	261,394	-	(261,394)	(100)
21,330	9,642	71,736	Community Theater Fund	35,000	35,000	-	(35,000)	(100)
272,718	-	-	Digital Teaching	-	-	-	-	-
37,261	-	-	Distance Learning & Telemedicine	-	-	-	-	-
-	-	-	Early Learning	115,819	115,819	-	(115,819)	(100)
493,131	243,769	128,912	Equipment Fund	3,364,014	3,364,014	-	(3,364,014)	(100)
-	14,711	9,944	Food Service Equipment	5,620	5,620	-	(5,620)	-
3,869,404	3,798,616	3,596,804	Food Service Fund	4,019,324	4,019,324	3,979,904	(39,420)	(1)
141,830	122,759	145,344	Food Service Fund - FFVP	23,818	143,302	-	(143,302)	(100)
5,913	239	225	Food Service Nutritional Alaskan Foods	223,440	223,440	-	(223,440)	(100)
111,049	50,503	-	Gear Up Kenai Peninsula	-	-	-	-	-
274,659	359,623	597,417	Miscellaneous Grants Fund	388,328	513,513	-	(513,513)	(100)
265,871	288,338	293,776	Project Aware	60,500	60,500	-	(60,500)	(100)
110,181	-	-	Statewide Mentorship	-	-	-	-	-
8,260,190	7,776,607	7,964,944	Student Transportation Fund	8,015,208	7,825,025	8,008,282	183,257	2
2,774,290	3,477,548	3,870,270	Title I ESEA	5,799,310	6,085,500	-	(6,085,500)	(100)
447,491	481,868	444,817	Title VI, Indian Education Fund	443,913	443,913	-	(443,913)	(100)
2,709,014	2,089,204	2,726,898	Title VI-B Fund	3,129,362	3,129,362	-	(3,129,362)	(100)
73,776	73,776	73,776	Youth In Detention	110,150	110,150	-	(110,150)	(100)
20,079,135	19,002,572	20,202,214	Total Special Revenue Fund Expenditures	25,963,627	26,335,876	11,988,186	(14,347,690)	(54)
159,389,366	157,655,202	159,673,473	Total Expenditures	170,461,676	172,645,544	156,354,246	(16,291,298)	(9)
Excess (Deficiency) of Revenues								
Over Expenditures - General Fund								
440,057	494,928	2,891,925	General Fund	864,420	(923,224)	(1,845,130)	(921,906)	100
(2,134,295)	(384,697)	(351,540)	Special Revenue	(4,486,624)	(4,510,207)	(909,889)	3,600,318	(80)
(1,694,238)	110,231	2,540,385	Total Excess (Deficiency) of Revenues Over Expenditures - All Funds	(3,622,204)	(5,433,431)	(2,755,019)	2,678,412	(49)
Other Financing Sources/Uses (transfers):								
1,755,072	850,000	750,000	Transfers to Special Revenue Funds	864,420	864,420	750,000	(114,420)	(13)
(1,755,072)	(850,000)	(750,000)	Transfers from General Fund	(864,420)	(864,420)	(750,000)	114,420	(13)
-	-	-	Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in/Allocation of Fund Balance								
(1,315,015)	(355,072)	2,141,925	General Fund	-	(1,787,644)	(2,595,130)	(807,486)	45
(379,223)	465,303	398,460	Special Revenue	(3,622,204)	(3,645,787)	(159,889)	3,485,898	(96)
(1,694,238)	110,231	2,540,385	Total Net Change in/Allocation of Fund Balance	(3,622,204)	(5,433,431)	(2,755,019)	2,678,412	(49)
Fund Balance, Beginning of Year								
15,869,941	14,554,926	14,199,854	General Fund	16,341,779	16,341,779	14,554,135	(1,787,644)	(11)
5,757,509	5,378,286	5,843,589	Special Revenue	6,242,049	6,242,049	2,596,262	(3,645,787)	(58)
21,627,450	19,933,212	20,043,443	Total Fund Balance, Beginning of Year	22,583,828	22,583,828	17,150,397	(5,433,431)	(24)
Fund Balance, End of Year								
14,554,926	14,199,854	16,341,779	General Fund	16,341,779	14,554,135	11,959,005	(2,595,130)	(18)
5,378,286	5,843,589	6,242,049	Special Revenue	2,619,845	2,596,262	2,436,373	(159,889)	(6)
\$ 19,933,212	\$ 20,043,443	\$ 22,583,828	Fund Balances, End of Year - All Funds	\$ 18,961,624	\$ 17,150,397	\$ 14,395,378	(2,755,019)	(16)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2020-2021 Budget

General Fund Expenditure Summary by Function

Expenditure Summary by Function	Current 2019-20 Budget	2020-21 Budget
Instruction	\$ 67,928,505	\$ 62,684,122
Special Education Instruction	21,035,525	23,574,591
Special Education Support Services - Student	6,129,321	5,921,299
Support Services - Student	4,819,857	5,975,445
Support Services - Instruction	3,623,496	3,787,713
School Administration	6,438,602	6,633,510
School Administration Support Services	5,177,771	5,582,509
District Administration	1,201,838	1,383,633
District Administration Support Services	6,705,462	6,532,368
Operations and Maintenance of Plant	21,243,165	20,285,760
Student Activities	2,006,126	2,005,110
Transfer to Other Funds	864,420	750,000
Total General Fund Expenditures	\$ 147,174,088	\$ 145,116,060



GENERAL FUND

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020-2021 Budget**

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

Actual Expenditures 2016-17	Actual Expenditures 2017-18	Actual Expenditures 2018-19	Current Appropriation 2019-20	Object	Description	Recommended 2020-21	Difference Between 2020-21 and Revised 2019-20 +(-)	PCT +/-
\$ 145,725	\$ 155,000	\$ 169,900	\$ 179,696	3110	Superintendent	\$ 183,290	3,594	2.00
138,040	142,354	144,489	722	3120	Assistant Superintendent - Certified	133,988	133,266	100.00
3,956,837	4,150,922	4,081,543	4,140,598	3130	Principal/Assistant Principal	4,188,946	48,348	1.17
812,462	830,225	841,370	1,010,868	3140	Director/Coordinator - Certified	760,662	(250,206)	(24.75)
39,485,403	39,817,146	39,720,796	38,826,937	3150	Teachers	40,274,069	1,447,132	3.73
607,073	630,511	627,557	763,111	3161	Extra-Duty Compensation Certified	761,580	(1,531)	(0.20)
93,569	126,617	170,479	52,572	3162	Emolument	52,347	(225)	(0.43)
4,750	1,575	3,350	-	3163	Prep Time	-	-	-
447,454	462,500	404,282	489,896	3171	Substitute Certified w/Certificate	539,970	50,074	10.22
149,127	65,747	74,045	57,660	3172	Temporary Certified w/Certificate	2,500	(55,160)	(95.66)
386,917	349,936	395,909	175,140	3173	Long Term Substitute - Certified	175,000	(140)	(0.08)
3,394,229	3,632,070	3,670,718	3,789,419	3180	Specialists - Certified	4,331,359	541,940	14.30
214,204	209,002	246,973	236,968	3190	Leave - Certified	236,950	(18)	(0.01)
146,354	148,489	150,656	153,597	3211	Assistant Superintendent - Support	156,589	2,992	1.95
441,582	411,926	426,568	475,412	3212	Director/Coordinator Support	490,591	15,179	3.19
1,309,387	1,176,246	1,165,636	1,228,100	3220	Specialist - Nurse	1,347,244	119,144	9.70
5,739,489	5,799,911	5,929,404	5,760,282	3230	Tutors/Aides	5,819,644	59,362	1.03
6,014,521	6,023,707	5,874,338	6,201,768	3240	Support Staff	6,302,660	100,892	1.63
3,232,619	2,938,482	2,871,785	2,982,038	3250	Maintenance/Custodians	3,120,920	138,882	4.66
2,374	4,817	2,378	-	3272	Activity Bus Driver	-	-	-
312,643	301,582	270,123	382,299	3291	Substitute - Support	376,478	(5,821)	(1.52)
482,136	418,132	420,626	307,852	3292	Extra-Duty Compensation Support	307,852	-	-
81,983	23,116	46,013	18,369	3293	Long Term Substitute - Support	5,000	(13,369)	(72.78)
187,763	311,701	395,778	139,205	3294	Temporary Salaries - Support	137,003	(2,202)	(1.58)
101,508	126,737	93,870	40,414	3295	Overtime - Support	40,180	(234)	(0.58)
522,094	493,392	526,554	282,947	3296	Substitute Certified w/o Certificate	283,303	356	0.13
201,338	217,976	210,964	50,000	3300	Leave - Support	50,000	-	-
22,930,067	21,952,489	21,952,377	22,800,172	3511	Health Care Costs	24,533,895	1,733,723	7.60
112,036	114,061	108,559	97,435	3512	Life Insurance	102,703	5,268	5.41
56,298	57,698	40,252	97,316	3520	Unemployment Insurance	102,703	5,387	5.54
666,792	673,791	668,885	706,224	3541	FICA Medicare (TRS)	730,313	24,089	3.41
1,397,794	1,353,236	1,340,693	1,430,633	3542	FICA Contribution	1,459,538	28,905	2.02
6,111,975	6,177,928	6,198,156	6,140,195	3550	TRS Retirement	6,363,842	223,647	3.64
-	-	(626,972)	-	3558	TRS DC Forfeiture	-	-	-
7,603,279	7,664,800	8,421,856	8,862,055	3559	TRS On-Behalf	8,973,675	111,620	1.26
3,751,884	3,692,684	3,674,635	3,730,410	3560	PERS Retirement	3,823,044	92,634	2.48
-	-	(431,853)	23,528	3568	PERS DC Forfeiture	-	(23,528)	(100.00)
1,035,089	737,438	1,360,827	1,186,234	3569	PERS On-Behalf	1,652,681	466,447	39.32
1,201,479	1,194,195	1,201,858	1,251,637	3631	Worker's Compensation	1,251,637	-	-
2,038,130	2,236,080	2,300,192	1,816,186	4100	Professional-Technical Service	1,069,894	(746,292)	(41.09)
58,384	63,743	88,527	95,790	4121	In Kind Professional -Technical Audit	95,790	-	-
95,547	69,203	129,208	100,000	4140	Professional-Technical Legal	100,000	-	-
2,125	2,735	2,875	3,900	4150	Professional -Technical Medical	3,900	-	-
66,415	58,738	55,659	72,500	4201	Travel - Meals	72,105	(395)	(0.54)
183,621	193,963	195,128	210,615	4202	Travel - Mileage	219,664	9,049	4.30
351,822	301,467	282,618	335,528	4203	Travel - Other	313,876	(21,652)	(6.45)
277,931	318,567	244,349	178,289	4250	Student Travel	155,050	(23,239)	(13.03)
281,834	271,083	303,053	262,710	4310	Water And Sewage	277,916	15,206	5.79
141,385	147,766	149,094	138,495	4320	Garbage	139,740	1,245	0.90
37,186	39,139	36,188	44,950	4331	Postage	41,150	(3,800)	(8.45)
1,043,075	895,177	1,043,912	1,031,123	4332	Telephone	999,373	(31,750)	(3.08)
84,002	78,877	73,109	90,000	4350	In Kind Utilities	90,000	-	-
3,869,789	3,827,931	3,894,553	3,720,520	4360	Electricity	3,701,807	(18,713)	(0.50)
1,370,516	1,432,540	1,360,728	1,228,309	4370	Natural/Bottled Gas	1,321,011	92,702	7.55
361,010	426,895	499,065	392,636	4380	Fuel For Heating	425,209	32,573	8.30
12,444	22,246	20,580	10,950	4401	Freight Costs	10,850	(100)	(0.91)
365,856	548,676	359,393	431,716	4402	Purchased Service	(449,514)	(881,230)	(204.12)
114,352	116,630	115,665	119,209	4403	In Kind Custodial	119,209	-	-
7,822,761	7,511,402	8,064,850	7,773,247	4404	In Kind Maintenance	7,773,247	-	-
101,253	102,215	105,958	79,124	4408	Purchased Service - Copier	79,314	190	0.24
550,403	537,821	537,852	580,304	4410	Rental	(294,889)	(875,193)	(150.82)
282,827	434,705	579,592	384,213	4430	Repair & Maintenance Agreement	411,113	26,900	7.00
1,341,090	1,419,726	1,419,726	1,718,541	4450	Liability Insurance	1,718,541	-	-
20,658	-	16,663	15,000	4490	Student Accident Insurance	15,000	-	-
2,724,578	2,604,697	2,731,696	2,998,925	4501	Supplies	2,913,331	(85,594)	(2.85)
127,890	127,030	126,266	145,838	4502	Discretionary Material	144,385	(1,453)	(1.00)
527,844	736,781	894,632	774,955	4503	Software	719,077	(55,878)	(7.21)
16,558	27,123	(37,894)	-	4560	Inventory Adjustment	-	-	-
25,507	28,495	30,527	29,625	4580	Gas And Oil	29,625	-	-
33,600	33,600	-	-	4850	Stipends	-	-	-
90,001	121,589	(16,574)	6,127,674	4901	Other Expenses	2,155,952	(3,971,722)	(64.82)
102,275	146,162	144,720	207,798	4902	Career Development	210,230	2,432	1.17
24,867	27,994	26,388	30,931	4903	Professional Dues	31,445	514	1.66
375	850	854	-	4904	Physical Exam Reimbursement	-	-	-
1,930	6,000	-	4,818	4906	Moving Expenses	6,000	1,182	24.53
(230,899)	(265,492)	(287,168)	(368,503)	4950	Indirect Costs	(428,308)	(59,805)	-
106,193	83,209	236,840	56,920	5101	Equipment	17,500	(39,420)	(69.26)
1,406,822	1,329,135	897,058	1,395,123	5102	Equipment-Technology	1,085,311	(309,812)	(22.21)
1,755,072	850,000	750,000	864,420	5500	Transfer To Other	750,000	(114,420)	(13.24)
\$ 141,065,303	\$ 139,502,630	\$ 140,221,259	\$ 147,174,088		Fund Total	\$ 145,116,060	\$ (2,058,028)	(1.40)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020-2021 Budget**

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

Actual Expenditures 2016-17	Actual Expenditures 2017-18	Actual Expenditures 2018-19	Current Appropriation 2019-20	Description	Recommended 2020-21	Difference Between 2020-21 Revised 2019-20 +(-)	PCT +(-)
756,292	791,282	762,457	603,240	01 Tebughna	683,552	80,312	13
2,072,810	1,872,853	1,870,250	1,886,678	02 Ninilchik	2,053,601	166,923	9
889,398	913,094	968,444	811,033	03 Susan B. English	1,019,670	208,637	26
5,150,097	5,518,283	5,402,527	5,189,721	06 Homer High	5,390,775	201,054	4
5,775,777	5,693,111	5,532,230	5,669,745	07 Kenai Central	5,871,710	201,965	4
2,555,211	2,597,800	2,700,865	2,235,830	08 Seward High	2,396,214	160,384	7
7,049,439	6,876,637	6,922,699	7,874,922	09 Soldotna High	8,069,479	194,557	2
4,817,106	4,789,558	4,888,304	4,689,534	10 Nikiski Jr/Sr	5,000,546	311,012	7
4,206,643	4,084,203	3,876,051	4,293,110	11 Kenai Middle	4,867,774	574,664	13
5,228,810	5,124,940	4,986,275	5,103,322	12 Skyview Middle	5,418,702	315,380	6
2,478,588	2,453,580	2,666,699	2,550,523	13 Homer Middle	2,716,204	165,681	6
1,749,326	1,710,316	1,655,569	1,572,532	14 Seward Middle	1,889,808	317,276	20
68,828	70,329	73,053	47,976	15 Marathon School	46,197	(1,779)	(4)
941,243	908,811	878,578	834,218	16 River City Academy	890,645	56,427	7
2,710,218	2,646,246	2,517,742	-	17 Soldotna Prep	-	-	-
1,387,364	1,505,294	1,591,654	1,525,853	31 Chapman	1,731,071	205,218	13
318,345	320,380	319,599	295,362	32 Cooper Landing	329,900	34,538	12
2,582,118	2,786,030	2,810,285	2,952,084	33 Paul Banks	3,201,088	249,004	8
1,365,661	1,402,096	1,508,590	1,195,000	34 Nanwalek	1,463,563	268,563	22
387,244	418,189	411,549	438,113	35 Hope	479,308	41,195	9
359,706	360,239	341,544	320,384	37 Moose Pass	381,824	61,440	19
1,058,017	1,148,819	1,143,000	974,818	38 Nikolaevsk	940,606	(34,212)	(4)
664,013	705,649	682,700	723,242	40 Port Graham	728,261	5,019	1
3,065,897	2,902,921	2,918,112	2,740,248	42 William H. Seward Elem	3,127,481	387,233	14
3,744,700	3,520,815	3,503,852	3,567,560	43 Soldotna Elem	4,011,112	443,552	12
2,413,797	2,459,465	2,389,599	2,149,424	44 Sterling	2,392,596	243,172	11
2,286,983	2,143,582	2,054,713	1,918,954	45 Tustumena	2,099,132	180,178	9
3,367,801	3,660,613	3,772,345	3,957,198	46 Redoubt	4,293,309	336,111	8
1,428,619	1,425,014	1,349,041	1,296,832	47 McNeil Canyon	1,449,481	152,649	12
4,210,750	4,135,203	4,144,168	4,269,332	48 K-Beach	4,885,076	615,744	14
1,069,992	1,138,721	1,105,623	1,091,925	49 Razdolna	1,137,015	45,090	4
3,228,712	3,009,015	3,243,399	3,169,304	50 West Homer	3,619,801	450,497	14
4,811,666	4,922,068	5,069,698	5,104,330	51 Mountain View	5,355,579	251,249	5
3,678,994	3,633,311	3,542,134	3,506,031	52 Nikiski North Star	3,811,954	305,923	9
1,626,590	1,540,391	1,481,081	1,373,215	53 Voznesenka	1,726,610	353,395	26
828,907	861,184	867,786	891,344	56 Kachemak Selo	904,934	13,590	2
3,540,179	3,441,118	3,422,739	3,857,399	63 Kaleidoscope Charter	3,503,246	(354,153)	(9)
2,367,026	2,394,194	2,339,100	2,759,725	64 Soldotna Montessori Charter	2,553,699	(206,026)	(7)
2,697,894	2,751,661	2,760,515	2,936,656	65 Aurora Borealis	2,635,885	(300,771)	(10)
553,698	590,427	585,878	603,979	66 Homer Flex	654,427	50,448	8
1,310,493	1,283,810	1,310,345	1,363,871	67 Kenai Alternative	1,419,359	55,488	4
1,530,941	1,706,156	1,620,024	2,094,152	68 Fireweed Academy	1,769,880	(324,272)	(15)
2,975,793	3,926,437	4,004,644	4,093,671	80 Connections Program	4,437,364	343,693	8
365,722	396,110	432,012	384,529	70 Board of Education	383,203	(1,326)	(0)
480,683	479,638	492,244	392,688	71 Superintendent	395,543	2,855	1
1,299,273	1,526,972	1,547,367	1,674,883	72 Asst Supt Instructional Services	1,681,431	6,548	0
457,165	501,150	552,527	345,406	73 Asst Supt Instruction	533,300	187,894	54
962,294	865,818	882,104	935,606	74 Director Fiscal Services	964,733	29,127	3
221,035	203,411	265,039	266,041	75 Planning and Operations	279,811	13,770	5
848,902	836,345	743,695	753,518	76 Purchasing/Warehouse	786,200	32,682	4
1,035,537	946,227	976,203	1,284,054	77 Director Human Resources	1,317,603	33,549	3
2,138,581	2,272,837	2,268,512	2,571,859	78 Director Information Services	2,424,376	(147,483)	(6)
933,835	892,905	644,392	863,585	79 E-Rate Program	879,311	15,726	2
3,922,435	3,987,894	4,220,804	4,108,153	81 Student Support Services	3,935,913	(172,240)	(4)
-	-	-	269,614	82 Schools and Compliance	289,944	20,330	8
18,982,923	17,565,111	18,208,271	25,039,932	83 DW - Services	16,146,689	(8,893,243)	(36)
1,366,179	1,364,700	1,391,516	1,272,450	84 Elementary Ed/Curriculum	1,307,042	34,592	3
1,395,618	623,811	632,995	984,384	85 Innovation/Strategic Planning	946,924	(37,460)	(4)
1,110,492	648,487	637,990	451,617	86 Prof. Learning/Federal Programs	301,721	(149,896)	(33)
232,943	247,369	330,128	547,750	87 DW - Health Services	637,311	89,561	16
-	-	-	193,486	88 Communications	200,879	7,393	4
-	-	-	302,143	96 Unallocated	345,688	43,545	14
<u>\$ 141,065,303</u>	<u>\$ 139,502,630</u>	<u>\$ 140,221,259</u>	<u>\$ 147,174,088</u>	Fund Total	<u>\$ 145,116,060</u>	<u>\$ (2,058,028)</u>	<u>(1)</u>

Kenai Peninsula Borough School District
2020 - 2021 Budget
Summary of Function Codes by Fund/Location

Fund - 100 General Fund

LOCATION	4100 Regular Instruction	4200 Special Ed Instruction	4220 Special Serv Students	4300 Support Serv Pupils	4350 Support Serv Instruction	4400 School Administration	4450 School Admin Support
65 Aurora Borealis Charter	\$ 1,908,682	\$ 91,610	\$ 30,944	\$ 61,407	\$ -	\$ 152,789	\$ 169,602
31 Chapman Elem	966,150	177,690	43,443	96,865	26,678	120,105	96,564
80 Connections	4,297,804	117,103	-	-	-	-	-
32 Cooper Landing Elem/High	136,197	-	-	29,277	-	17,965	81,574
68 Fireweed Academy	1,192,149	187,354	45,777	38,269	-	145,070	94,142
66 Homer Flex	266,600	88,445	-	21,926	-	144,553	79,042
06 Homer High	2,155,807	952,167	43,443	345,769	169,452	267,887	243,955
13 Homer Middle	1,247,128	672,936	34,790	105,180	31,368	168,806	100,830
35 Hope Elem/High	189,463	73,461	-	29,451	-	19,995	75,737
56 Kachemak Selo Elem/High	544,763	108,143	-	21,795	-	34,075	70,011
63 Kaleidoscope Charter	2,507,048	88,889	21,379	76,158	108,048	144,250	182,439
48 K-Beach Elem	2,778,545	832,585	237,231	106,502	94,878	290,889	147,771
67 Kenai Alternative	627,536	337,806	35,365	25,344	-	158,065	90,281
07 Kenai Central High	2,382,104	975,568	52,676	386,648	172,865	328,321	292,297
11 Kenai Middle	2,436,714	987,900	92,183	232,812	95,258	333,519	178,489
15 Marathon School	42,447	-	-	-	-	-	3,750
47 McNeil Canyon	833,770	186,630	-	24,587	29,889	85,955	78,454
37 Moose Pass Elem	178,282	-	-	29,559	-	17,590	73,201
51 Mountain View Elem	2,369,604	1,611,545	205,105	121,301	137,644	305,498	184,170
34 Nanwalek Elem/High	557,399	313,698	-	22,126	-	110,667	227,237
10 Nikiski Middle/Senior	2,246,640	846,830	175,842	247,312	109,628	270,192	238,728
52 Nikiski North Star Elem	1,868,074	848,971	241,106	136,327	34,155	159,544	140,151
38 Nikolaevsk Elem/High	351,048	179,014	21,721	63,853	500	36,043	81,002
02 Ninilchik Elem/High	921,534	366,550	97,648	70,648	250	137,734	97,326
33 Paul Banks	1,256,284	1,048,879	248,712	125,562	25,661	161,123	93,011
40 Port Graham Elem/High	206,875	91,080	-	22,126	-	40,072	218,763
49 Razdolna Elem/High	709,705	116,471	-	21,966	300	72,953	80,219
46 Redoubt Elem	2,094,813	1,204,487	194,237	136,124	36,905	157,497	133,120
16 River City Academy	577,961	113,183	15,012	40,128	-	77,292	64,093
08 Seward High	971,065	367,876	13,171	126,298	65,322	95,563	171,809
14 Seward Middle	1,078,538	174,051	20,630	67,169	58,115	90,809	127,045
12 Skyview Middle	2,697,048	962,096	106,827	309,435	35,144	318,873	181,974
43 Soldotna Elem	1,582,519	1,414,797	276,746	114,193	30,008	160,994	136,447
09 Soldotna High	3,571,527	1,766,660	140,388	557,895	225,284	357,168	282,624
64 Soldotna Montessori	1,741,478	206,390	74,246	36,787	70,271	147,429	88,005
44 Sterling Elem	1,142,340	505,688	92,956	150,600	26,210	156,149	91,607
03 Susan B English Elem/High	322,794	119,646	-	46,213	500	38,997	81,179
01 Tebughna School	252,323	8,502	-	29,245	-	30,496	123,941
45 Tustumena Elem	995,080	491,421	51,114	79,042	31,235	115,326	74,043
53 Voznesenka Elem/High	1,055,971	199,694	-	22,106	-	126,267	90,057
50 West Homer Elem	1,501,931	1,120,285	175,363	102,037	91,384	150,524	87,820
42 William H. Seward Elem	1,612,210	644,094	89,568	106,814	83,958	156,009	119,382
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	144,751	-	-	-	24,849	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	792,335	-	-	-	-	-	-
79 E-Rate & Technology	879,311	-	-	-	-	-	-
81 Student Support Services	125,013	1,212,343	2,520,519	-	78,038	-	-
82 Schools & Compliance	-	-	-	-	289,944	-	-
83 Districtwide Services	3,283,404	1,762,053	523,157	486,598	277,788	730,457	310,617
84 Elementary Ed/Curriculum	612,328	-	-	-	694,714	-	-
85 Innovation/Strategic Planning	125,342	-	-	464,680	329,749	-	-
86 Prof. Learning/Federal Prog.	-	-	-	-	301,721	-	-
87 Nursing Services	-	-	-	637,311	-	-	-
88 Communications	-	-	-	-	-	-	-
96 Unallocated	345,688	-	-	-	-	-	-
	\$ 62,684,122	\$ 23,574,591	\$ 5,921,299	\$ 5,975,445	\$ 3,787,713	\$ 6,633,510	\$ 5,582,509

Kenai Peninsula Borough School District
2020 - 2021 Budget
Summary of Function Codes by Fund/Location

Fund - 100 General Fund

<u>LOCATION</u>	<u>4510</u> District <u>Administration</u>	<u>4550</u> District <u>Admin - Support</u>	<u>4600</u> <u>Operation</u> <u>of Plant</u>	<u>4700</u> <u>Pupil</u> <u>Activities</u>	<u>4900</u> <u>Transfers to</u> <u>Other Funds</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ -	\$ 82,412	\$ 131,251	\$ 7,188	\$ -	\$ 2,635,885
31 Chapman Elem	-	-	184,098	19,478	-	1,731,071
80 Connections	-	-	18,797	3,660	-	4,437,364
32 Cooper Landing Elem/High	-	-	62,509	2,378	-	329,900
68 Fireweed Academy	-	-	67,119	-	-	1,769,880
66 Homer Flex	-	-	52,010	1,851	-	654,427
06 Homer High	-	-	938,539	273,756	-	5,390,775
13 Homer Middle	-	-	316,380	38,786	-	2,716,204
35 Hope Elem/High	-	-	88,817	2,384	-	479,308
56 Kachemak Selo Elem/High	-	-	123,275	2,872	-	904,934
63 Kaleidoscope Charter	-	109,531	265,504	-	-	3,503,246
48 K-Beach Elem	-	-	389,727	6,948	-	4,885,076
67 Kenai Alternative	-	-	142,351	2,611	-	1,419,359
07 Kenai Central High	-	-	1,007,541	273,690	-	5,871,710
11 Kenai Middle	-	-	457,028	53,871	-	4,867,774
15 Marathon School	-	-	206,694	-	-	252,891
47 McNeil Canyon	-	-	-	3,502	-	1,242,787
37 Moose Pass Elem	-	-	82,090	1,102	-	381,824
51 Mountain View Elem	-	-	413,607	7,105	-	5,355,579
34 Nanwalek Elem/High	-	-	219,470	12,966	-	1,463,563
10 Nikiski Middle/Senior	-	-	655,479	209,895	-	5,000,546
52 Nikiski North Star Elem	-	-	377,445	6,181	-	3,811,954
38 Nikolaevsk Elem/High	-	-	166,017	41,408	-	940,606
02 Niniichik Elem/High	-	-	320,118	41,793	-	2,053,601
33 Paul Banks	-	-	238,931	2,925	-	3,201,088
40 Port Graham Elem/High	-	-	139,646	9,699	-	728,261
49 Razdolna Elem/High	-	-	132,326	3,075	-	1,137,015
46 Redoubt Elem	-	-	329,631	6,495	-	4,293,309
16 River City Academy	-	-	1,100	1,876	-	890,645
08 Seward High	-	-	433,550	151,560	-	2,396,214
14 Seward Middle	-	-	243,304	30,147	-	1,889,808
12 Skyview Middle	-	-	745,563	61,742	-	5,418,702
43 Soldotna Elem	-	-	289,369	6,039	-	4,011,112
09 Soldotna High	-	-	891,278	276,655	-	8,069,479
64 Soldotna Montessori	-	79,749	109,344	-	-	2,553,699
44 Sterling Elem	-	-	222,387	4,659	-	2,392,596
03 Susan B English Elem/High	-	-	381,865	28,476	-	1,019,670
01 Tebughna School	-	-	234,659	4,386	-	683,552
45 Tustumena Elem	-	-	257,494	4,377	-	2,099,132
53 Voznesenka Elem/High	-	-	227,621	4,894	-	1,726,610
50 West Homer Elem	-	-	384,509	5,948	-	3,619,801
42 William H. Seward Elem	-	-	309,627	5,819	-	3,127,481
70 Board of Education	383,203	-	-	-	-	383,203
71 Office of Superintendent	395,543	-	-	-	-	395,543
72 Asst Supt Instructional Services	-	1,422,541	258,890	-	-	1,681,431
73 Asst Supt Instruction	347,667	-	-	16,033	-	533,300
74 Fiscal Services	-	964,733	-	-	-	964,733
75 Planning & Operations	-	253,156	26,655	-	-	279,811
76 Purchasing & Warehouse	-	682,188	104,012	-	-	786,200
77 Human Resources	-	1,054,168	249,208	14,227	-	1,317,603
78 Information Services	-	1,632,041	-	-	-	2,424,376
79 E-Rate & Technology	-	-	-	-	-	879,311
81 Student Support Services	-	-	-	-	-	3,935,913
82 Schools & Compliance	-	-	-	-	-	289,944
83 Districtwide Services	56,341	251,849	7,388,925	325,500	750,000	16,146,689
84 Elementary Ed/Curriculum	-	-	-	-	-	1,307,042
85 Innovation/Strategic Planning	-	-	-	27,153	-	946,924
86 Prof. Learning/Federal Prog.	-	-	-	-	-	301,721
87 Nursing Services	-	-	-	-	-	637,311
88 Communications	200,879	-	-	-	-	200,879
96 Unallocated	-	-	-	-	-	345,688
	<u>\$ 1,383,633</u>	<u>\$ 6,532,368</u>	<u>\$ 20,285,760</u>	<u>\$ 2,005,110</u>	<u>\$ 750,000</u>	<u>\$ 145,116,060</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020-2021 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 Instruction

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 933,169	\$ 34,356	\$ 376,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 60,902	\$ 498,930	\$ -	\$ 1,908,682
31 Chapman Elem.	614,458	3,869	335,372	-	-	-	-	-	1,607	10,844	-	-	966,150
80 Connections	1,305,820	331,947	917,883	50,000	27,687	5,000	70,426	-	256,691	1,150,136	1,214	181,000	4,297,804
32 Cooper Landing Elem.	94,009	365	40,353	-	-	-	-	-	146	1,324	-	-	136,197
68 Fireweed Academy	473,061	59,122	323,382	-	-	-	-	-	-	1,575	335,009	-	1,192,149
66 Homer Flex	168,839	1,186	92,759	-	-	-	-	-	313	3,503	-	-	266,600
06 Homer High	1,273,214	122,452	716,581	-	-	-	-	-	5,405	37,838	317	-	2,155,807
13 Homer Middle	790,677	21,835	420,047	-	-	-	-	-	2,150	12,419	-	-	1,247,128
35 Hope Elem./High	116,856	759	69,778	-	-	-	-	-	167	1,840	63	-	189,463
56 Kachemak Selo Elem./High	264,036	64,841	191,026	-	19,800	-	-	-	678	4,382	-	-	544,763
63 Kaleidoscope Charter	1,151,125	109,384	522,360	-	-	-	-	-	170	60,902	663,107	-	2,507,048
48 K-Beach Elem.	1,836,479	10,395	894,861	-	-	-	-	-	4,698	31,982	130	-	2,778,545
67 Kenai Alternative	398,408	2,427	179,409	40,000	-	-	-	-	543	6,749	-	-	627,536
07 Kenai Central High	1,501,507	66,612	770,070	-	-	-	-	-	6,770	36,395	750	-	2,382,104
11 Kenai Middle	1,568,699	26,191	806,511	-	-	-	-	-	4,426	30,482	405	-	2,436,714
15 Marathon	27,218	260	13,419	-	-	-	-	-	104	1,446	-	-	42,447
47 McNeil Canyon Elem.	540,933	3,103	279,116	-	-	-	-	-	1,274	9,344	-	-	833,770
37 Moose Pass Elem.	79,017	26,359	70,865	-	-	-	-	-	240	1,801	-	-	178,282
51 Mountain View Elem.	1,545,443	10,877	785,975	-	-	-	-	-	4,541	22,558	210	-	2,369,604
34 Nanwalek Elem/High	355,264	2,263	185,328	-	1,000	-	-	-	5,439	8,005	100	-	557,399
10 Nikiski Mid./Sr.	1,457,687	22,462	733,322	-	-	-	-	-	5,154	27,925	90	-	2,246,640
52 Nikiski North Star Elem.	1,213,674	8,030	617,433	-	-	-	-	-	3,257	25,425	255	-	1,868,074
38 Nikolaevsk Elem./High	232,150	1,232	113,922	-	-	-	-	-	668	3,076	-	-	351,048
02 Ninilichik Elem./High	538,871	60,904	309,442	-	-	-	-	-	1,909	10,408	-	-	921,534
33 Paul Banks Elem.	808,336	6,336	424,977	-	-	-	-	-	1,817	13,818	1,000	-	1,256,284
40 Port Graham Elem./High	127,896	876	72,107	-	1,000	-	-	-	2,105	2,791	100	-	206,875
49 Razdolna Elem./High	333,458	95,861	270,471	-	-	-	-	-	1,158	8,757	-	-	709,705
46 Redoubt Elem.	1,375,478	8,997	680,942	-	-	-	-	-	3,591	25,805	-	-	2,094,813
16 River City Academy	388,963	2,099	176,693	-	-	-	-	-	1,137	8,959	110	-	577,961
08 Seward High	545,260	80,030	329,400	-	-	-	-	-	2,245	14,130	-	-	971,065
14 Seward Middle	672,750	17,012	373,079	-	-	-	-	-	1,858	13,739	100	-	1,078,538
12 Skyview Middle	1,666,622	110,445	885,155	-	-	-	-	-	4,436	30,190	200	-	2,697,048
43 Soldotna Elem.	1,026,680	7,775	527,514	-	-	-	-	-	2,620	17,490	440	-	1,582,519
09 Soldotna High	2,247,699	59,578	1,182,883	-	-	-	-	-	10,079	71,113	175	-	3,571,527
64 Soldotna Montessori Charter	678,593	127,664	421,428	-	-	-	-	-	-	30,988	482,805	-	1,741,478
44 Sterling Elem.	722,374	5,001	399,216	-	-	-	-	-	1,952	13,797	-	-	1,142,340
03 Susan B English	174,433	25,006	116,323	-	-	-	-	-	3,476	2,931	625	-	322,794
01 Tebughna School	168,796	759	77,957	-	1,000	-	-	-	1,719	2,092	-	-	252,323
45 Tustumena Elem.	644,863	4,132	334,321	-	-	-	-	-	1,566	10,198	-	-	995,080
53 Voznesenka Elem./High	538,707	106,626	396,766	-	-	-	-	-	1,763	12,109	-	-	1,055,971
50 West Homer Elem.	971,659	7,402	502,158	-	-	-	-	-	2,453	18,209	50	-	1,501,931
42 William H. Seward Elem.	1,051,683	6,917	533,773	-	-	-	-	-	2,579	17,158	100	-	1,612,210
73 Asst Supt Instruction	4,200	-	321	-	9,000	-	-	-	-	-	131,230	-	144,751
78 Information Services	-	270,329	187,791	-	37,900	-	230,223	-	26,900	39,192	-	-	792,335
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	879,311	879,311
81 Student Support Services	76,981	420	37,917	-	7,470	1,000	-	-	-	1,225	-	-	125,013
83 Districtwide Services	(330,931)	(68,663)	3,672,998	-	-	-	-	-	-	-	10,000	-	3,283,404
84 Elementary Ed/Curriculum	25,000	10,000	2,678	10,000	9,500	-	-	-	150	555,000	-	-	612,328
85 Innovation/Strategic Planning	40,533	12,493	29,024	-	-	-	-	-	-	43,292	-	-	125,342
96 Unallocated	306,300	-	39,388	-	-	-	-	-	-	-	-	-	345,688
Total	\$32,746,947	\$1,888,326	\$21,440,819	\$ 100,000	\$ 114,357	\$ 6,000	\$ 300,649	\$ -	\$ 384,954	\$2,514,244	\$2,127,515	\$1,060,311	\$62,684,122

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 -2021 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Auora Borealis	\$ -	\$ 39,341	\$ 52,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,610
31 Chapman Elem.	80,320	26,922	70,123	-	-	-	-	-	325	-	-	177,690
80 Connections	78,322	420	38,136	-	-	-	-	-	225	-	-	117,103
68 Fireweed Academy	87,605	28,028	71,496	-	-	-	-	-	225	-	-	187,354
66 Homer Flex	33,882	18,765	35,685	-	-	-	-	-	113	-	-	88,445
06 Homer High	343,986	202,372	404,484	-	-	-	-	-	1,325	-	-	952,167
13 Homer Middle	222,932	167,664	280,465	-	-	-	-	-	1,875	-	-	672,936
35 Hope	36,178	-	37,265	-	-	-	-	-	18	-	-	73,461
56 Kachemak Selo Elem./High	23,002	36,529	48,522	-	-	-	-	-	90	-	-	108,143
63 Kaleidoscope	53,684	-	34,580	-	-	-	-	-	625	-	-	88,889
48 K-Beach Elem.	280,496	201,510	349,154	-	-	-	-	-	1,425	-	-	832,585
67 Kenai Alternative	134,566	74,057	128,845	-	-	-	-	-	338	-	-	337,806
07 Kenai Central High	386,295	176,276	410,647	-	-	-	-	-	2,350	-	-	975,568
11 Kenai Middle	425,911	168,409	390,430	-	-	-	-	-	3,150	-	-	987,900
47 McNeil Canyon Elem.	94,571	26,593	65,241	-	-	-	-	-	225	-	-	186,630
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	490,153	425,863	691,879	-	-	-	-	-	3,650	-	-	1,611,545
34 Nanwalek Elem./High	61,260	119,652	132,561	-	-	-	-	-	225	-	-	313,698
10 Nikiski Mid./Sr.	353,925	146,507	341,973	-	-	-	-	-	4,425	-	-	846,830
52 Nikiski North Star Elem.	278,916	215,437	353,218	-	-	-	-	-	1,400	-	-	848,971
38 Nikolaevsk Elem./High	80,908	31,145	66,636	-	-	-	-	-	325	-	-	179,014
02 Ninilchik Elem./High	147,847	74,057	144,196	-	-	-	-	-	450	-	-	366,550
33 Paul Banks Elem.	292,098	303,265	451,916	-	-	-	-	-	1,600	-	-	1,048,879
40 Port Graham Elem./High	12,252	37,029	41,754	-	-	-	-	-	45	-	-	91,080
49 Razdolna Elem./High	34,502	28,648	53,186	-	-	-	-	-	135	-	-	116,471
46 Redoubt Elem.	356,754	335,480	511,128	-	-	-	-	-	1,125	-	-	1,204,487
16 River City Academy	75,287	-	37,671	-	-	-	-	-	225	-	-	113,183
08 Seward High	146,082	62,032	159,312	-	-	-	-	-	450	-	-	367,876
14 Seward Middle	71,286	32,251	70,289	-	-	-	-	-	225	-	-	174,051
12 Skyview Middle	366,921	188,532	403,618	-	-	-	-	-	3,025	-	-	962,096
43 Soldotna Elem.	547,787	290,287	573,973	-	-	-	-	-	2,750	-	-	1,414,797
09 Soldotna High	543,383	481,123	739,579	-	-	-	-	-	2,575	-	-	1,766,660
64 Soldotna Montessori Charter	53,684	59,657	92,824	-	-	-	-	-	225	-	-	206,390
44 Sterling Elem.	151,465	141,730	212,043	-	-	-	-	-	450	-	-	505,688
03 Susan B English	30,630	36,409	52,407	-	-	-	-	-	200	-	-	119,646
01 Tebughna School	5,540	-	2,944	-	-	-	-	-	18	-	-	8,502
45 Tustumena Elem.	142,908	139,773	208,083	-	-	-	-	-	657	-	-	491,421
53 Voznesenka Elem./High	88,071	37,219	74,179	-	-	-	-	-	225	-	-	199,694
50 West Homer Elem.	321,631	311,573	485,556	-	-	-	-	-	1,525	-	-	1,120,285
42 William H. Seward Elem.	286,815	104,637	250,442	-	-	-	-	-	2,200	-	-	644,094
81 Student Support Services	588,881	6,150	213,376	223,894	34,367	1,550	-	3,200	109,925	31,000	-	1,212,343
83 Districtwide Services	-	-	1,762,053	-	-	-	-	-	-	-	-	1,762,053
	<u>\$ 7,810,736</u>	<u>\$ 4,775,342</u>	<u>\$10,544,138</u>	<u>\$ 223,894</u>	<u>\$ 34,367</u>	<u>\$ 1,550</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 150,364</u>	<u>\$ 31,000</u>	<u>\$ -</u>	<u>\$ 23,574,591</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 -2021 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4220 Special Education Support Services - Student

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 18,766	\$ -	\$ 12,099	\$ -	\$ -	\$ -	\$ -	\$ 79	\$ -	\$ -	\$ 30,944
31 Chapman Elem.	28,514	-	14,839	-	-	-	-	90	-	-	43,443
80 Connections	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	30,793	-	14,896	-	-	-	-	88	-	-	45,777
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	28,514	-	14,839	-	-	-	-	90	-	-	43,443
13 Homer Middle	23,530	-	11,170	-	-	-	-	90	-	-	34,790
35 Hope	-	-	-	-	-	-	-	-	-	-	-
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	-	-	-
63 Kaleidoscope Charter	13,609	-	7,325	-	-	-	-	445	-	-	21,379
48 K-Beach Elem.	114,228	36,077	86,593	-	-	-	-	333	-	-	237,231
67 Kenai Alternative	21,447	-	13,828	-	-	-	-	90	-	-	35,365
07 Kenai Central High	36,590	-	15,996	-	-	-	-	90	-	-	52,676
11 Kenai Middle	64,033	-	27,992	-	-	-	-	158	-	-	92,183
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	-	-	-
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	136,721	-	67,979	-	-	-	-	405	-	-	205,105
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	63,999	46,193	65,492	-	-	-	-	158	-	-	175,842
52 Nikiski North Star Elem.	126,066	29,883	84,819	-	-	-	-	338	-	-	241,106
38 Nikolaevsk	14,257	-	7,419	-	-	-	-	45	-	-	21,721
02 Ninilchik	66,445	-	31,023	-	-	-	-	180	-	-	97,648
33 Paul Banks Elem.	140,152	18,315	89,826	-	-	-	-	419	-	-	248,712
49 Razdolna	-	-	-	-	-	-	-	-	-	-	-
46 Redoubt Elem.	110,029	12,657	71,179	-	-	-	-	372	-	-	194,237
16 River City	10,048	-	4,935	-	-	-	-	29	-	-	15,012
08 Seward High	9,148	-	4,000	-	-	-	-	23	-	-	13,171
14 Seward Middle	9,148	3,876	7,583	-	-	-	-	23	-	-	20,630
12 Skyview Middle	72,573	-	34,055	-	-	-	-	199	-	-	106,827
43 Soldotna Elem.	100,476	69,945	106,066	-	-	-	-	259	-	-	276,746
09 Soldotna High	95,528	-	44,601	-	-	-	-	259	-	-	140,388
64 Soldotna Montessori Charter	51,902	-	22,220	-	-	-	-	124	-	-	74,246
44 Sterling Elem.	64,710	-	28,088	-	-	-	-	158	-	-	92,956
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	35,224	-	15,800	-	-	-	-	90	-	-	51,114
53 Voznesenka	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	100,922	12,210	61,943	-	-	-	-	288	-	-	175,363
42 William H. Seward Elem.	15,369	34,881	39,273	-	-	-	-	45	-	-	89,568
81 Student Support Services	1,135,821	170,117	630,584	438,400	78,255	5,000	3,575	45,827	10,440	2,500	2,520,519
83 Districtwide Services	-	-	523,157	-	-	-	-	-	-	-	523,157
	<u>\$ 2,738,562</u>	<u>\$ 434,154</u>	<u>\$2,159,619</u>	<u>\$ 438,400</u>	<u>\$ 78,255</u>	<u>\$ 5,000</u>	<u>\$ 3,575</u>	<u>\$ 50,794</u>	<u>\$ 10,440</u>	<u>\$ 2,500</u>	<u>\$ 5,921,299</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 -2021 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses		
65 Aurora Borealis Charter	\$ -	\$ 35,952	\$ 24,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	61,407
31 Chapman Elem.	15,315	37,391	43,553	-	-	-	-	-	606	-	-	96,865
32 Cooper Landing Elem.	15,315	3,001	10,880	-	-	-	-	-	81	-	-	29,277
68 Fireweed Academy	-	23,263	15,006	-	-	-	-	-	-	-	-	38,269
66 Homer Flex	14,348	-	7,433	-	-	-	-	-	145	-	-	21,926
06 Homer High	141,905	78,304	121,144	-	-	-	-	-	4,338	78	-	345,769
13 Homer Middle	60,128	-	44,402	-	-	-	-	-	650	-	-	105,180
35 Hope Elem./High	15,315	3,000	10,880	-	-	-	-	-	256	-	-	29,451
56 Kachemak Selo Elem./High	15,094	-	6,465	-	-	-	-	-	236	-	-	21,795
63 Kaleidoscope	-	38,868	36,790	-	-	-	-	-	500	-	-	76,158
48 K-Beach Elem.	15,315	42,003	48,128	-	-	-	-	-	1,056	-	-	106,502
67 Kenai Alternative	17,426	-	7,873	-	-	-	-	-	45	-	-	25,344
07 Kenai Central High	154,379	85,350	144,169	-	-	-	-	-	2,750	-	-	386,648
11 Kenai Middle	68,113	69,119	94,155	-	-	-	-	-	1,425	-	-	232,812
47 McNeil Canyon Elem.	15,315	-	8,916	-	-	-	-	-	356	-	-	24,587
37 Moose Pass Elem.	15,315	3,013	11,150	-	-	-	-	-	81	-	-	29,559
51 Mountain View Elem.	21,441	45,837	52,844	-	-	-	-	-	1,179	-	-	121,301
34 Nanwalek Elem/High	14,348	-	7,433	-	-	-	-	-	345	-	-	22,126
10 Nikiski Mid./Sr.	66,297	81,874	97,716	-	-	-	-	-	1,425	-	-	247,312
52 Nikiski North Star Elem.	21,441	60,128	53,929	-	-	-	-	-	829	-	-	136,327
38 Nikolaevsk Elem./High	29,663	9,807	24,082	-	-	-	-	-	301	-	-	63,853
02 Ninilchik Elem./High	15,315	26,977	27,650	-	-	-	-	-	706	-	-	70,648
33 Paul Banks Elem.	15,315	59,628	50,213	-	-	-	-	-	406	-	-	125,562
40 Port Graham Elem./High	14,348	-	7,433	-	-	-	-	-	345	-	-	22,126
49 Razdolna Elem./High	15,094	-	6,734	-	-	-	-	-	138	-	-	21,966
46 Redoubt Elem.	30,630	48,950	55,931	-	-	-	-	-	613	-	-	136,124
16 River City Academy	19,327	6,861	13,695	-	-	-	-	-	245	-	-	40,128
08 Seward High	51,085	27,051	45,973	-	-	-	-	-	1,669	520	-	126,298
14 Seward Middle	17,028	24,049	25,686	-	-	-	-	-	406	-	-	67,169
12 Skyview Middle	96,633	92,977	118,750	-	-	-	-	-	1,075	-	-	309,435
43 Soldotna Elem.	30,630	38,478	44,272	-	-	-	-	-	813	-	-	114,193
09 Soldotna High	248,601	98,806	207,458	-	-	-	-	-	3,030	-	-	557,895
64 Soldotna Montessori Charter	-	21,771	15,016	-	-	-	-	-	-	-	-	36,787
44 Sterling Elem.	30,630	60,128	59,279	-	-	-	-	-	563	-	-	150,600
03 Susan B English	29,663	-	16,349	-	-	-	-	-	201	-	-	46,213
01 Tebughna School	18,378	-	10,699	-	-	-	-	-	168	-	-	29,245
45 Tustumena Elem.	30,630	16,042	31,957	-	-	-	-	-	413	-	-	79,042
53 Voznesenka Elem./High	15,085	-	6,733	-	-	-	-	-	288	-	-	22,106
50 West Homer Elem.	15,315	45,715	40,451	-	-	-	-	-	556	-	-	102,037
42 William H. Seward Elem.	15,315	45,009	45,834	-	-	-	-	-	656	-	-	106,814
83 Districtwide Services	-	-	486,598	-	-	-	-	-	-	-	-	486,598
85 Innovations/Strategic Planning	230,806	45,808	153,806	-	-	27,880	-	4,500	1,880	-	-	464,680
87 Nursing Services	-	316,932	250,773	-	36,100	-	806	2,200	24,000	6,500	-	637,311
	<u>\$ 1,656,301</u>	<u>\$1,592,092</u>	<u>\$2,593,193</u>	<u>\$ -</u>	<u>\$ 36,100</u>	<u>\$ 27,880</u>	<u>\$ 806</u>	<u>\$ 6,700</u>	<u>\$ 55,275</u>	<u>\$ 7,098</u>	<u>\$ -</u>	<u>\$ 5,975,445</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 -2021 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.	\$ -	\$ 12,094	\$ 13,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 26,678
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-	-
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	42,162	50,813	73,364	-	-	-	-	-	3,113	-	-	169,452
13 Homer Middle	-	13,545	15,823	-	-	-	-	-	2,000	-	-	31,368
63 Kaleidoscope Charter	23,540	30,996	52,999	-	-	-	-	-	513	-	-	108,048
48 K-Beach Elem.	40,041	16,375	35,849	-	-	-	-	-	2,613	-	-	94,878
07 Kenai Central High	40,041	49,986	72,725	-	-	-	-	-	10,113	-	-	172,865
11 Kenai Middle	40,041	14,844	35,460	-	-	-	-	-	4,913	-	-	95,258
47 McNeil Canyon Elem.	-	14,676	14,558	-	-	-	-	-	655	-	-	29,889
51 Mountain View Elem.	67,764	15,233	52,922	-	-	-	-	-	1,725	-	-	137,644
10 Nikiski Mid./Sr.	-	50,883	53,745	-	-	-	-	-	5,000	-	-	109,628
52 Nikiski North Star Elem.	-	17,037	16,868	-	-	-	-	-	250	-	-	34,155
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	500	-	-	500
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	250	-	-	250
33 Paul Banks Elem.	-	11,542	13,619	-	-	-	-	-	500	-	-	25,661
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46 Redoubt Elem.	-	17,037	16,868	-	-	-	-	-	3,000	-	-	36,905
08 Seward High	-	26,943	35,879	-	-	-	-	-	2,500	-	-	65,322
14 Seward Middle	-	26,666	30,449	-	-	-	-	-	1,000	-	-	58,115
12 Skyview Middle	-	12,988	15,656	-	-	-	-	-	6,500	-	-	35,144
43 Soldotna Elem.	-	13,321	14,687	-	-	-	-	-	2,000	-	-	30,008
09 Soldotna High	76,561	48,972	91,026	-	-	-	-	-	8,725	-	-	225,284
64 Soldotna Montessori Charter	-	31,720	38,551	-	-	-	-	-	-	-	-	70,271
44 Sterling Elem.	-	11,580	13,630	-	-	-	-	-	1,000	-	-	26,210
03 Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45 Tustumena Elem.	-	14,677	14,558	-	-	-	-	-	2,000	-	-	31,235
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	42,279	12,988	35,154	-	-	-	-	-	963	-	-	91,384
42 William H. Seward Elem.	40,041	10,745	32,559	-	-	-	-	-	613	-	-	83,958
73 Asst Supt Instruction	20,000	-	1,849	3,000	-	-	-	-	-	-	-	24,849
81 Special Services	33,849	126	12,915	25,000	1,750	-	-	-	1,398	3,000	-	78,038
82 Schools & Compliance	144,311	31,131	82,898	-	5,254	-	6,850	3,000	10,000	6,500	-	289,944
83 Districtwide Services	-	-	272,788	-	-	-	-	5,000	-	-	-	277,788
84 Elementary Ed/Curriculum	301,725	1,680	150,538	-	29,475	-	-	-	207,801	3,495	-	694,714
85 Innovation/Strategic Planning	92,297	37,911	71,566	-	12,600	-	2,800	350	109,225	3,000	-	329,749
86 Prof. Learning/Federal Prog.	114,234	54,079	69,858	15,000	18,000	-	4,000	2,250	20,800	3,500	-	301,721
	<u>\$ 1,118,886</u>	<u>\$ 650,588</u>	<u>\$ 1,453,145</u>	<u>\$ 43,000</u>	<u>\$ 67,079</u>	<u>\$ -</u>	<u>\$ 13,650</u>	<u>\$ 10,600</u>	<u>\$ 411,270</u>	<u>\$ 19,495</u>	<u>\$ -</u>	<u>\$ 3,787,713</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 -2021 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	\$ 109,498	\$ -	\$ 42,566	\$ -	\$ 500	\$ -	\$ 225	\$ -	\$ -	\$ 152,789
31 Chapman Elem.	84,382	336	33,382	-	1,125	-	180	700	-	120,105
32 Cooper Landing Elem.	12,084	42	4,326	-	1,350	-	23	140	-	17,965
68 Fireweed Academy	103,182	-	41,663	-	-	-	225	-	-	145,070
66 Homer Flex	100,803	420	41,041	-	1,350	-	225	714	-	144,553
06 Homer High	189,377	630	66,450	-	8,550	-	838	2,042	-	267,887
13 Homer Middle	122,210	420	43,887	-	1,350	-	225	714	-	168,806
35 Hope Elem./High	11,934	42	4,326	-	2,970	-	23	700	-	19,995
56 Kachemak Selo Elem./High	23,809	84	8,502	-	935	-	45	700	-	34,075
63 Kaleidoscope Charter	102,359	-	41,466	-	-	-	425	-	-	144,250
48 K-Beach Elem.	204,240	840	82,530	-	1,350	-	450	1,479	-	290,889
67 Kenai Alternative	113,215	420	42,816	-	675	-	225	714	-	158,065
07 Kenai Central High	232,900	840	86,703	-	5,850	-	600	1,428	-	328,321
11 Kenai Middle	242,419	840	87,707	-	675	-	450	1,428	-	333,519
47 McNeil Canyon Elem.	61,665	210	21,917	-	1,350	-	113	700	-	85,955
37 Moose Pass Elem.	11,934	42	4,326	-	1,125	-	23	140	-	17,590
51 Mountain View Elem.	217,166	840	84,523	-	900	-	450	1,619	-	305,498
34 Nanwalek Elem./High	75,102	315	30,781	-	3,600	-	169	700	-	110,667
10 Nikiski Mid./Sr.	195,973	630	67,323	-	4,500	-	338	1,428	-	270,192
52 Nikiski North Star Elem.	114,388	420	42,911	-	900	-	225	700	-	159,544
38 Nikolaevsk Elem./High	23,486	84	8,454	-	3,150	-	155	714	-	36,043
02 Ninilchik Elem./High	98,468	336	35,111	-	2,925	-	180	714	-	137,734
33 Paul Banks Elem.	115,250	420	43,178	-	1,350	-	225	700	-	161,123
40 Port Graham Elem./High	25,701	105	10,260	-	3,600	-	56	350	-	40,072
49 Razzdolna Elem./High	50,618	210	20,623	-	675	-	113	714	-	72,953
46 Redoubt Elem.	112,202	420	42,600	-	1,350	-	225	700	-	157,497
16 River City Academy	55,389	210	20,805	-	675	-	113	100	-	77,292
08 Seward High	67,553	210	22,473	-	4,500	-	113	714	-	95,563
14 Seward Middle	66,553	210	22,473	-	900	-	113	560	-	90,809
12 Skyview Middle	229,431	840	85,919	-	675	-	450	1,558	-	318,873
43 Soldotna Elem.	115,388	420	42,911	-	1,350	-	225	700	-	160,994
09 Soldotna High	259,077	840	89,304	-	5,850	-	450	1,647	-	357,168
64 Soldotna Montessori Charter	105,246	-	41,958	-	-	-	225	-	-	147,429
44 Sterling Elem.	111,271	420	42,323	-	1,350	-	225	560	-	156,149
03 Susan B English	25,242	84	8,776	-	4,500	-	45	350	-	38,997
01 Tebughna School	19,719	42	5,512	-	4,500	-	23	700	-	30,496
45 Tustumena Elem.	82,539	294	30,285	-	1,350	-	158	700	-	115,326
53 Voznesenka Elem./High	89,234	336	34,003	-	1,800	-	180	714	-	126,267
50 West Homer Elem.	106,102	420	41,727	-	1,350	-	225	700	-	150,524
42 Williams H. Seward Elem.	110,777	420	42,537	-	1,350	-	225	700	-	156,009
83 Districtwide Services	-	-	730,457	-	-	-	-	-	-	730,457
	<u>\$ 4,197,886</u>	<u>\$ 13,692</u>	<u>\$2,300,835</u>	<u>\$ -</u>	<u>\$ 82,255</u>	<u>\$ -</u>	<u>\$ 9,201</u>	<u>\$ 29,641</u>	<u>\$ -</u>	<u>\$ 6,633,510</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 -2021 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	\$ 91,683	\$ 75,669	\$ -	\$ -	\$ 1,250	\$ -	\$ 1,000	\$ -	\$ -	\$ 169,602
31 Chapman Elem.	52,450	42,449	-	-	1,000	-	200	465	-	96,564
32 Cooper Landing Elem.	28,966	32,208	-	-	20,200	-	200	-	-	81,574
68 Fireweed Academy	51,746	42,396	-	-	-	-	-	-	-	94,142
66 Homer Flex	36,610	34,497	-	-	7,050	250	635	-	-	79,042
06 Homer High	121,105	103,123	-	-	18,700	-	650	377	-	243,955
13 Homer Middle	53,465	42,752	-	-	1,000	-	3,000	613	-	100,830
35 Hope Elem./High	28,966	32,208	-	-	14,450	-	50	63	-	75,737
56 Kachemak Selo Elem./High	30,131	32,555	-	1,800	5,250	-	200	75	-	70,011
63 Kaleidoscope Charter	89,884	78,655	-	-	1,900	2,000	10,000	-	-	182,439
48 K-Beach Elem.	72,344	61,777	-	-	10,250	-	3,400	-	-	147,771
67 Kenai Alternative	41,836	39,270	-	-	8,750	-	275	150	-	90,281
07 Kenai Central High	143,062	123,067	-	-	18,900	-	4,350	2,918	-	292,297
11 Kenai Middle	92,734	81,255	-	-	2,500	-	1,250	750	-	178,489
15 Marathon School	-	-	-	-	3,750	-	-	-	-	3,750
47 McNeil Canyon Elem.	34,601	37,103	-	-	6,050	-	700	-	-	78,454
37 Moose Pass Elem.	29,075	28,763	-	-	15,200	-	50	113	-	73,201
51 Mountain View Elem.	92,710	81,247	-	-	1,500	-	8,636	77	-	184,170
34 Nanwalek Elem./High	36,610	34,497	-	-	150,200	-	1,250	4,680	-	227,237
10 Nikiski Mid./Sr.	120,394	102,909	-	-	11,500	-	1,000	2,925	-	238,728
52 Nikiski North Star Elem.	68,458	60,613	-	-	10,300	-	600	180	-	140,151
38 Nikolaevsk Elem./High	38,929	35,190	-	-	5,500	-	600	783	-	81,002
02 Ninilchik Elem./High	52,450	42,449	-	-	1,700	-	250	477	-	97,326
33 Paul Banks Elem.	44,632	40,107	-	-	7,700	-	500	72	-	93,011
40 Port Graham Elem./High	32,760	33,343	-	-	150,200	-	900	1,560	-	218,763
49 Razdolna Elem./High	38,929	35,190	-	-	5,500	-	600	-	-	80,219
46 Redoubt Elem.	69,633	60,966	-	-	1,000	-	1,000	521	-	133,120
16 River City Academy	30,280	32,599	-	-	200	-	750	264	-	64,093
08 Seward High	62,561	58,847	-	-	48,000	-	1,000	1,401	-	171,809
14 Seward Middle	46,848	37,562	-	-	40,500	-	500	1,635	-	127,045
12 Skyview Middle	93,693	81,542	-	-	3,500	-	2,500	739	-	181,974
43 Soldotna Elem.	72,344	61,777	-	-	1,500	-	750	76	-	136,447
09 Soldotna High	138,847	135,177	-	-	4,500	-	3,500	600	-	282,624
64 Soldotna Montessori Charter	47,710	40,295	-	-	-	-	-	-	-	88,005
44 Sterling Elem.	44,414	40,043	-	-	5,500	-	1,500	150	-	91,607
03 Susan B English	33,925	33,692	-	-	10,700	-	500	2,362	-	81,179
01 Tebughna School	38,060	34,931	-	-	45,550	-	500	4,900	-	123,941
45 Tustumena Elem.	34,431	37,053	-	-	1,500	-	750	309	-	74,043
53 Voznesenka Elem./High	44,414	40,043	-	-	5,300	-	300	-	-	90,057
50 West Homer Elem.	45,066	40,239	-	-	1,500	-	1,015	-	-	87,820
42 William H. Seward Elem.	53,465	42,752	-	-	20,300	-	2,500	365	-	119,382
83 DistictWide Services	-	310,617	-	-	-	-	-	-	-	310,617
	<u>\$2,380,221</u>	<u>\$2,441,427</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 669,850</u>	<u>\$ 2,250</u>	<u>\$ 57,361</u>	<u>\$ 29,600</u>	<u>\$ -</u>	<u>\$ 5,582,509</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 -2021 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	\$ -	\$ 74,761	\$ 116,352	\$ 100,000	\$ 38,595	\$ 200	\$ 18,800	\$ 5,595	\$ 28,900	\$ -	\$ 383,203
71	Office Of Superintendent	196,790	43,161	79,417	15,000	19,575	15,750	6,050	15,800	4,000	-	395,543
73	Asst Supt Instruction	133,988	66,534	92,345	44,000	-	2,750	4,550	3,500	-	-	347,667
83	DistictWide Services	-	-	56,341	-	-	-	-	-	-	-	56,341
88	Communications/Relations	-	116,569	61,810	-	8,000	-	1,000	10,000	3,500	-	200,879
		<u>\$ 330,778</u>	<u>\$ 301,025</u>	<u>\$ 406,265</u>	<u>\$ 159,000</u>	<u>\$ 66,170</u>	<u>\$ 18,700</u>	<u>\$ 30,400</u>	<u>\$ 34,895</u>	<u>\$ 36,400</u>	<u>\$ -</u>	<u>\$ 1,383,633</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 -2021 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,412	\$ -	\$ 82,412
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-	-	-
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	109,531	-	109,531
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	79,749	-	79,749
72 Asst Supt Instructional Svcs	3,500	235,729	124,239	-	8,370	5,050	22,550	1,010,866	8,000	4,237	-	-	1,422,541
74 Fiscal Services	-	616,859	398,801	95,790	16,000	14,000	10,050	-	7,733	-	(194,500)	-	964,733
75 Planning & Operations	-	144,873	90,343	3,500	6,540	300	600	-	4,000	3,000	-	-	253,156
76 Purchasing & Warehouse	-	464,734	346,414	-	5,922	1,518	12,050	-	46,450	-	(198,900)	4,000	682,188
77 Human Resources	128,569	388,711	306,584	202,000	37,845	7,100	22,550	-	13,309	44,500	(100,000)	3,000	1,054,168
78 Information Services	3,500	809,812	469,904	4,000	9,000	5,100	354,918	-	141,507	3,300	(200,000)	31,000	1,632,041
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	251,849	-	-	-	-	-	-	-	-	-	251,849
	<u>\$ 135,569</u>	<u>\$2,660,718</u>	<u>\$1,988,134</u>	<u>\$ 305,290</u>	<u>\$ 83,677</u>	<u>\$ 33,068</u>	<u>\$ 422,718</u>	<u>\$ 1,010,866</u>	<u>\$ 220,999</u>	<u>\$ 55,037</u>	<u>\$ (421,708)</u>	<u>\$ 38,000</u>	<u>\$ 6,532,368</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 -2021 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	Employee	Staff	Utility		Purchased	Insurance	Supplies	Other	Equipment	Total
	Salaries	Benefits	Travel	Services	Energy	Services	Premiums	& Materials	Expenses		
65 Aurora Borealis Charter	\$ 41,503	\$ 39,198	\$ -	\$ 3,050	\$ 37,500	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 131,251
31 Chapman Elem.	46,519	40,673	-	11,262	82,694	250	-	2,700	-	-	184,098
80 Connections	8,936	9,361	-	-	-	-	-	500	-	-	18,797
32 Cooper Landing Elem.	15,143	17,905	-	3,923	24,188	250	-	1,100	-	-	62,509
68 Fireweed Academy	13,760	13,424	-	-	-	39,935	-	-	-	-	67,119
66 Homer Flex	20,364	19,470	-	2,292	8,759	25	-	1,100	-	-	52,010
06 Homer High	199,564	180,096	-	56,732	475,224	1,000	-	25,923	-	-	938,539
13 Homer Middle	93,368	81,445	-	8,669	124,716	250	-	7,932	-	-	316,380
35 Hope Elem./High	15,914	18,136	-	17	53,163	250	-	1,337	-	-	88,817
56 Kachemak Selo Elem./High	23,872	27,204	-	2,712	18,207	50,180	-	1,100	-	-	123,275
63 Kaleidoscope Charter	88,219	79,860	-	4,900	81,000	2,525	-	9,000	-	-	265,504
48 K-Beach Elem.	134,095	120,382	-	4,095	125,878	250	-	5,027	-	-	389,727
67 Kenai Alternative	36,494	34,462	-	2,910	66,760	250	-	1,475	-	-	142,351
07 Kenai Central High	224,138	214,196	-	30,572	504,970	1,000	-	32,665	-	-	1,007,541
11 Kenai Middle	121,017	116,465	-	10,451	198,386	250	-	10,459	-	-	457,028
47 McNeil Canyon Elem.	61,703	58,590	-	1,172	81,737	250	-	3,242	-	-	206,694
37 Moose Pass Elem.	19,986	19,355	-	5,517	35,882	250	-	1,100	-	-	82,090
51 Mountain View Elem.	134,999	120,652	-	11,570	140,901	250	-	5,235	-	-	413,607
34 Nanwalek Elem/High	30,286	35,810	500	9,002	113,633	28,396	-	1,843	-	-	219,470
10 Nikiski Mid./Sr.	158,464	141,047	-	10,600	326,618	1,000	-	17,750	-	-	655,479
52 Nikiski North Star Elem.	101,708	97,314	-	6,851	165,572	1,050	-	4,950	-	-	377,445
38 Nikolaevsk Elem./High	46,519	40,673	-	4,115	71,072	500	-	2,938	200	-	166,017
02 Ninilchik Elem./High	85,320	79,035	-	2,442	144,666	750	-	7,905	-	-	320,118
33 Paul Banks Elem.	66,274	59,960	-	10,968	97,886	250	-	3,593	-	-	238,931
40 Port Graham Elem./High	15,183	17,918	-	2,033	102,018	575	-	1,919	-	-	139,646
49 Razdolna Elem./High	22,951	26,930	-	2,326	24,882	54,137	-	1,100	-	-	132,326
46 Redoubt Elem.	112,941	100,678	-	6,796	104,254	250	-	4,712	-	-	329,631
16 River City Academy	-	-	-	-	-	-	-	1,100	-	-	1,100
08 Seward High	92,556	81,512	250	67,571	177,683	1,000	-	12,978	-	-	433,550
14 Seward Middle	51,737	42,236	400	8,379	135,764	250	-	4,538	-	-	243,304
12 Skyview Middle	157,788	154,219	-	11,300	405,261	250	-	16,745	-	-	745,563
43 Soldotna Elem.	93,368	81,445	-	6,118	102,824	250	-	5,364	-	-	289,369
09 Soldotna High	212,334	210,662	-	23,515	416,154	1,000	-	27,613	-	-	891,278
64 Soldotna Montessori Charter	35,142	37,252	-	1,950	32,500	-	-	2,500	-	-	109,344
44 Sterling Elem.	63,311	59,071	-	3,478	92,736	250	-	3,541	-	-	222,387
03 Susan B English	69,866	67,720	-	17,226	217,261	950	-	8,842	-	-	381,865
01 Tebughna School	46,019	40,522	-	29,063	114,733	750	-	3,572	-	-	234,659
45 Tustumena Elem.	64,664	59,477	-	3,596	124,886	250	-	4,621	-	-	257,494
53 Voznesenka Elem./High	56,452	60,495	-	2,761	23,546	83,267	-	1,100	-	-	227,621
50 West Homer Elem.	112,828	100,644	-	8,590	156,999	250	-	5,198	-	-	384,509
42 William H. Seward Elem.	82,866	78,299	500	11,700	130,844	250	-	5,168	-	-	309,627
72 Asst Supt Instructional Svcs	-	-	-	-	9,990	240,000	-	8,900	-	-	258,890
75 Planning & Operations	887	1,068	6,400	-	-	1,000	-	15,300	-	2,000	26,655
76 Purchasing & Warehouse	-	-	-	6,232	96,280	-	-	1,500	-	-	104,012
77 Human Resources	210,783	38,425	-	-	-	-	-	-	-	-	249,208
83 Districtwide Services	-	345,107	-	-	90,000	6,246,143	707,675	-	-	-	7,388,925
	<u>\$3,289,841</u>	<u>\$3,268,393</u>	<u>\$ 8,050</u>	<u>\$ 416,456</u>	<u>\$ 5,538,027</u>	<u>\$ 6,759,933</u>	<u>\$ 707,675</u>	<u>\$ 295,185</u>	<u>\$ 200</u>	<u>\$ 2,000</u>	<u>\$20,285,760</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020-2021 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	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses	
65 Aurora Borealis Charter	\$ 6,268	\$ 368	\$ 552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,188
31 Chapman Elem.	16,083	1,058	2,337	-	-	-	-	-	-	-	19,478
80 Connections	-	-	-	-	-	-	-	-	-	3,660	3,660
32 Cooper Landing Elem.	1,292	530	218	-	-	-	-	-	-	338	2,378
66 Homer Flex	1,129	179	160	-	-	-	-	-	-	383	1,851
06 Homer High	140,619	78,491	41,774	-	500	-	-	5,000	1,235	6,137	273,756
13 Homer Middle	24,715	9,976	4,095	-	-	-	-	-	-	-	38,786
35 Hope Elem./High	1,826	114	257	-	-	-	-	-	-	187	2,384
56 Kachemak Selo Elem./High	1,935	223	274	-	-	-	-	-	-	440	2,872
48 K-Beach Elem.	4,703	1,566	679	-	-	-	-	-	-	-	6,948
67 Kenai Alternative	1,316	366	189	-	-	-	-	-	-	740	2,611
07 Kenai Central High	190,481	27,745	42,381	-	1,000	-	-	5,000	113	6,970	273,690
11 Kenai Middle	40,030	7,892	5,949	-	-	-	-	-	-	-	53,871
47 McNeil Canyon Elem.	2,655	468	379	-	-	-	-	-	-	-	3,502
37 Moose Pass Elem.	914	58	130	-	-	-	-	-	-	-	1,102
51 Mountain View Elem.	4,776	1,639	690	-	-	-	-	-	-	-	7,105
34 Nanwalek Elem./High	10,610	341	1,492	-	-	-	-	-	-	523	12,966
10 Nikiski Mid./Sr.	149,355	19,341	35,981	-	500	-	-	-	313	4,405	209,895
52 Nikiski North Star Elem.	4,347	1,210	624	-	-	-	-	-	-	-	6,181
38 Nikolaevsk Elem./High	20,012	16,778	3,923	-	-	-	-	-	-	695	41,408
02 Ninilchik Elem./High	15,064	22,287	3,668	-	-	-	-	-	-	774	41,793
33 Paul Banks Elem.	1,717	955	253	-	-	-	-	-	-	-	2,925
40 Port Graham Elem./High	8,024	132	1,126	-	-	-	-	-	-	417	9,699
49 Razdolna Elem./High	2,029	317	289	-	-	-	-	-	-	440	3,075
46 Redoubt Elem.	4,493	1,356	646	-	-	-	-	-	-	-	6,495
16 River City Academy	950	133	793	-	-	-	-	-	-	-	1,876
08 Seward High	92,013	32,314	21,946	-	2,000	-	-	-	56	3,231	151,560
14 Seward Middle	16,097	11,057	2,993	-	-	-	-	-	-	-	30,147
12 Skyview Middle	38,965	16,335	6,442	-	-	-	-	-	-	-	61,742
43 Soldotna Elem.	3,359	2,122	558	-	-	-	-	-	-	-	6,039
09 Soldotna High	143,818	79,697	38,439	-	500	-	-	5,000	113	9,088	276,655
44 Sterling Elem.	3,416	754	489	-	-	-	-	-	-	-	4,659
03 Susan B English	11,596	13,783	2,640	-	-	-	-	-	-	457	28,476
01 Tebughna School	2,775	970	426	-	-	-	-	-	-	215	4,386
45 Tustumena Elem.	3,285	623	469	-	-	-	-	-	-	-	4,377
53 Voznesenka Elem./High	1,863	1,482	841	-	-	-	-	-	-	708	4,894
50 West Homer Elem.	3,777	1,590	581	-	-	-	-	-	-	-	5,948
42 William H. Seward Elem.	4,179	1,042	598	-	-	-	-	-	-	-	5,819
73 Asst Supt Instruction	14,063	-	1,970	-	-	-	-	-	-	-	16,033
77 Human Resources	4,753	-	819	-	3,655	-	-	-	5,000	-	14,227
83 Districtwide Services	-	-	170,500	-	-	145,000	-	-	-	10,000	325,500
85 Innovation/Strategic Planning	2,000	-	153	-	-	-	-	25,000	-	-	27,153
	<u>\$ 1,001,302</u>	<u>\$ 355,292</u>	<u>\$ 398,723</u>	<u>\$ -</u>	<u>\$ 8,155</u>	<u>\$ 145,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 6,830</u>	<u>\$ 49,808</u>	<u>\$ 2,005,110</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020-2021 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	750,000	750,000
	<u>\$ 750,000</u>	<u>\$ 750,000</u>

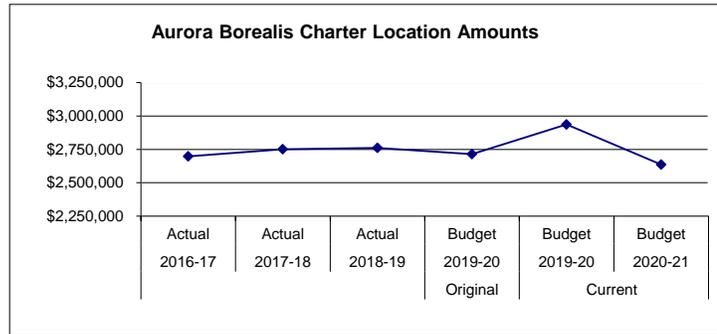
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 65 Aurora Borealis Charter School

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,011,197	\$ 1,048,593	\$ 1,074,858	3100 Certificated Salaries	\$ 1,039,061	\$ 1,034,627	\$ 1,067,701	\$ 33,074	3
244,086	261,534	241,013	3200 Non-Certificated Salaries	248,980	245,332	243,203	(2,129)	(1)
636,189	643,501	642,774	3500 Employee Benefits	673,258	656,933	623,633	(33,300)	(5)
<u>1,891,472</u>	<u>1,953,628</u>	<u>1,958,645</u>	Subtotal - Personnel Services	<u>1,961,299</u>	<u>1,936,892</u>	<u>1,934,537</u>	<u>(2,355)</u>	(0)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
16,032	5,458	1,289	4200 Staff Travel	1,500	200	500	300	150
21,535	55,091	32,107	4250 Student Travel	6,000	15,000	-	(15,000)	(100)
4,561	4,919	4,609	4300 Utility Services	4,700	4,700	4,300	(400)	(9)
32,548	39,037	38,688	4350 Energy	37,000	37,000	37,500	500	1
468,831	483,909	467,458	4400 Other Purchased Services	26,600	26,755	5,000	(21,755)	(81)
123,016	102,423	135,257	4500 Supplies, Materials, and Media	54,297	27,797	72,706	44,909	162
245	486	1,123	4900 Other Expenses	68,371	296,751	5,766	(290,985)	(98)
-	-	-	4900 Other Expenses - Additional Allowable	467,352	504,603	493,164	(11,439)	100
84,780	86,426	87,026	4950 Indirect Costs	86,287	86,287	82,412	(3,875)	(4)
<u>751,548</u>	<u>777,749</u>	<u>767,557</u>	Subtotal - Other	<u>752,107</u>	<u>999,093</u>	<u>701,348</u>	<u>(297,745)</u>	(30)
<u>54,874</u>	<u>20,285</u>	<u>34,313</u>	5100 Equipment	<u>500</u>	<u>671</u>	<u>-</u>	<u>(671)</u>	(100)
<u>\$ 2,697,894</u>	<u>\$ 2,751,662</u>	<u>\$ 2,760,515</u>	Location Totals	<u>\$ 2,713,906</u>	<u>\$ 2,936,656</u>	<u>\$ 2,635,885</u>	<u>\$ (300,771)</u>	(10)



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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 65 Aurora Borealis Charter School

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
194.00	197.00	194.00	Enrollment in ADM (K-8)	193.00	183.00	182.00

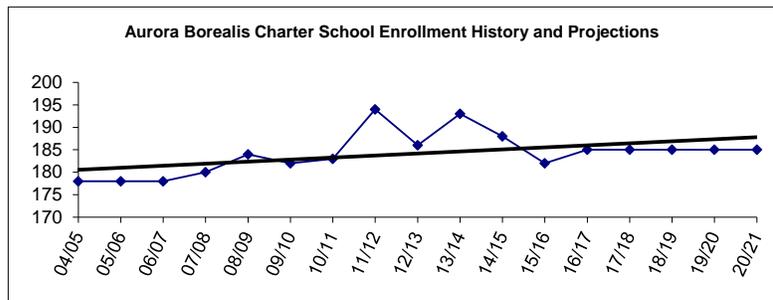
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.75	11.75	11.81	Teacher (Includes Quest)	11.81	11.81	11.81
0.18	0.13	0.20	Specialist*	0.20	0.35	0.35
-	-	0.05	Special Ed Teacher**	0.05	-	-
<u>12.93</u>	<u>12.88</u>	<u>13.06</u>	Certificated Subtotal	<u>13.06</u>	<u>13.16</u>	<u>13.16</u>
1.51	1.75	1.62	Special Ed Aide	1.62	1.51	1.51
1.26	1.26	1.26	Aide	1.26	0.88	0.88
0.53	0.53	0.53	Nurse***	0.53	0.53	0.53
1.50	1.50	1.50	Support	1.50	1.88	1.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>5.80</u>	<u>6.04</u>	<u>5.91</u>	Non-Certificated Subtotal	<u>5.91</u>	<u>5.80</u>	<u>5.80</u>
<u>18.73</u>	<u>18.92</u>	<u>18.97</u>	Total	<u>18.97</u>	<u>18.96</u>	<u>18.96</u>

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

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

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

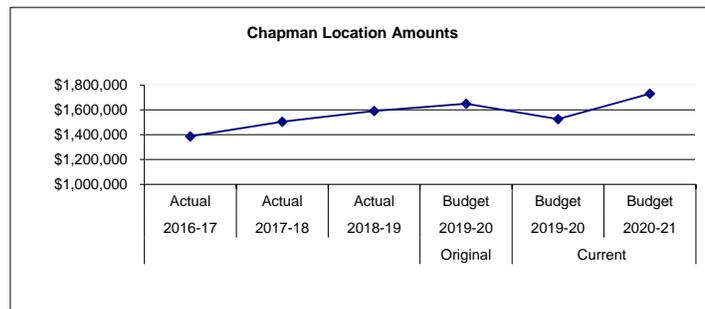


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 685,685	\$ 762,284	\$ 817,723	3100 Certificated Salaries	\$ 836,710	\$ 786,927	\$ 839,072	\$ 52,145	7
148,463	169,941	173,915	3200 Non-Certificated Salaries	165,962	129,214	180,639	51,425	40
423,780	452,270	478,918	3500 Employee Benefits	527,146	487,575	596,512	108,937	22
<u>1,257,928</u>	<u>1,384,495</u>	<u>1,470,556</u>	Subtotal - Personnel Services	<u>1,529,818</u>	<u>1,403,716</u>	<u>1,616,223</u>	<u>212,507</u>	15
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
571	246	423	4200 Staff Travel	1,125	1,125	1,125	-	-
1,994	1,995	1,607	4250 Student Travel	-	2,001	-	(2,001)	(100)
13,443	12,610	12,682	4300 Utility Services	12,335	12,335	12,262	(73)	(1)
84,785	82,379	80,920	4350 Energy	88,392	88,392	82,694	(5,698)	(6)
1,630	1,875	1,687	4400 Other Purchased Services	1,795	2,087	1,857	(230)	(11)
23,915	21,124	22,032	4500 Supplies, Materials, and Media	15,226	14,532	15,745	1,213	8
100	100	100	4900 Other Expenses	1,165	875	1,165	290	33
<u>126,438</u>	<u>120,329</u>	<u>119,451</u>	Subtotal - Other	<u>120,038</u>	<u>121,347</u>	<u>114,848</u>	<u>(6,499)</u>	(5)
<u>2,998</u>	<u>470</u>	<u>1,647</u>	5100 Equipment	<u>-</u>	<u>790</u>	<u>-</u>	<u>(790)</u>	(100)
<u>\$ 1,387,364</u>	<u>\$ 1,505,294</u>	<u>\$ 1,591,654</u>	Location Totals	<u>\$ 1,649,856</u>	<u>\$ 1,525,853</u>	<u>\$ 1,731,071</u>	<u>\$ 205,218</u>	13



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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
134.00	136.00	136.00	Enrollment in ADM (K-8)	124.00	136.00	130.00

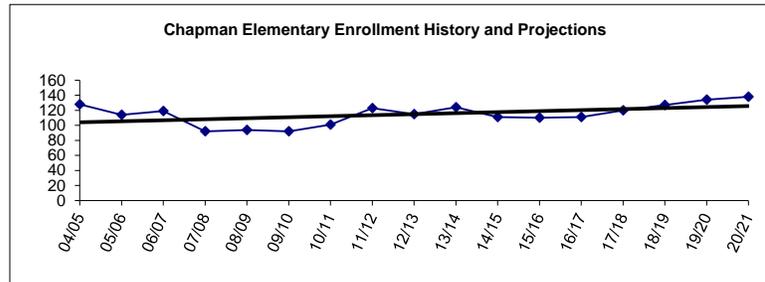
FTE's Included In Current Budget

0.80	0.80	0.80	Administrator	0.80	0.80	0.80
8.00	8.50	9.50	Teacher (Includes Quest)	9.50	9.20	9.20
0.75	0.70	0.80	Specialist*	0.80	0.40	0.40
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.55</u>	<u>11.00</u>	<u>12.10</u>	Certificated Subtotal	<u>12.10</u>	<u>11.40</u>	<u>11.40</u>
-	-	-	Special Ed Aide	-	0.88	0.88
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.52	0.61	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.90</u>	<u>2.99</u>	<u>3.26</u>	Non-Certificated Subtotal	<u>3.26</u>	<u>4.14</u>	<u>4.14</u>
<u>13.45</u>	<u>13.99</u>	<u>15.36</u>	Total	<u>15.36</u>	<u>15.54</u>	<u>15.54</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.

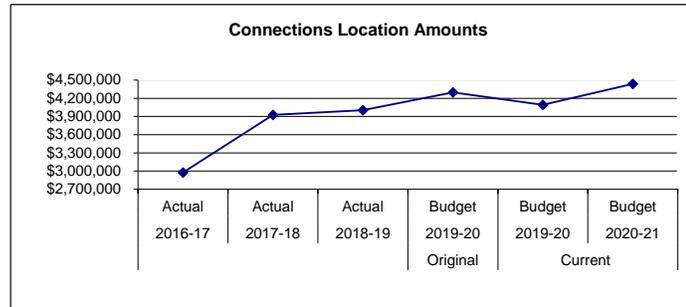


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 691,433	\$ 1,221,790	\$ 1,317,141	3100 Certificated Salaries	\$ 1,333,648	\$ 1,217,472	\$ 1,384,142	\$ 166,670	14
363,043	377,401	357,465	3200 Non-Certificated Salaries	370,016	313,804	341,303	27,499	9
555,166	745,366	800,170	3500 Employee Benefits	846,320	801,064	965,380	164,316	21
<u>1,609,642</u>	<u>2,344,557</u>	<u>2,474,776</u>	Subtotal - Personnel Services	<u>2,549,984</u>	<u>2,332,340</u>	<u>2,690,825</u>	<u>358,485</u>	15
36,044	56,686	44,955	4100 Professional and Technical Services	50,000	50,000	50,000	-	-
9,900	14,652	13,558	4200 Staff Travel	27,687	28,245	27,687	(558)	(2)
7,053	4,222	12,251	4250 Student Travel	5,000	5,000	5,000	-	-
35,894	65,117	85,676	4300 Utility Services	70,500	100,500	70,426	(30,074)	(30)
256,463	239,245	227,710	4400 Other Purchased Services	256,572	258,525	256,691	(1,834)	(1)
869,651	913,738	986,634	4500 Supplies, Materials, and Media	1,150,687	1,128,431	1,150,861	22,430	2
5,011	5,060	6,322	4900 Other Expenses	4,874	8,930	4,874	(4,056)	(45)
<u>1,220,016</u>	<u>1,298,720</u>	<u>1,377,106</u>	Subtotal - Other	<u>1,565,320</u>	<u>1,579,631</u>	<u>1,565,539</u>	<u>(14,092)</u>	(1)
146,135	283,160	152,762	5100 Equipment	181,000	181,700	181,000	(700)	(0)
<u>\$ 2,975,793</u>	<u>\$ 3,926,437</u>	<u>\$ 4,004,644</u>	Location Totals	<u>\$ 4,296,304</u>	<u>\$ 4,093,671</u>	<u>\$ 4,437,364</u>	<u>\$ 343,693</u>	8



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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
811.00	772.00	805.00	Enrollment in ADM (9-12)	753.00	869.00	810.00

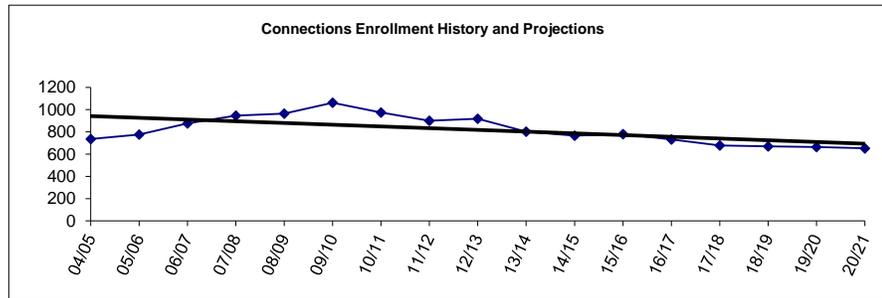
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
8.00	15.00	15.00	Teacher (Includes Quest)	15.50	15.50	16.00
-	-	0.01	Specialist*	0.01	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.00</u>	<u>17.00</u>	<u>17.01</u>	Certificated Subtotal	<u>17.51</u>	<u>17.50</u>	<u>18.00</u>
-	-	0.06	Aide	0.06	-	-
-	-	-	Nurse***	-	-	-
7.50	7.50	7.60	Support	7.60	6.60	6.60
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
<u>7.75</u>	<u>7.75</u>	<u>7.91</u>	Non-Certificated Subtotal	<u>7.91</u>	<u>6.85</u>	<u>6.85</u>
<u>17.75</u>	<u>24.75</u>	<u>24.92</u>	Total	<u>25.42</u>	<u>24.35</u>	<u>24.85</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.

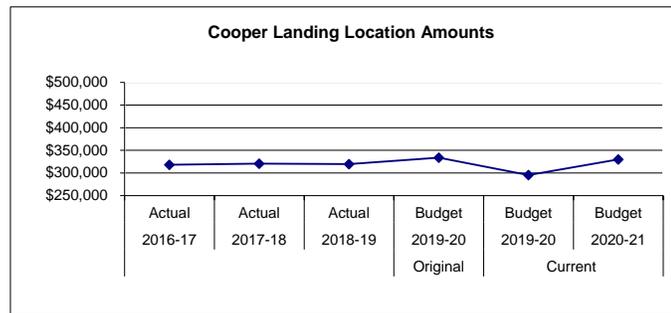


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 106,266	\$ 100,787	\$ 103,400	3100 Certificated Salaries	\$ 103,074	\$ 104,702	\$ 122,700	\$ 17,998	17
62,942	69,954	68,397	3200 Non-Certificated Salaries	75,235	50,538	48,047	(2,491)	(5)
99,511	101,386	99,844	3500 Employee Benefits	107,249	91,138	105,890	14,752	16
<u>268,719</u>	<u>272,127</u>	<u>271,641</u>	Subtotal - Personnel Services	<u>285,558</u>	<u>246,378</u>	<u>276,637</u>	<u>30,259</u>	12
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,134	2,687	1,997	4200 Staff Travel	1,350	2,074	1,350	(724)	(35)
20,538	14,714	18,803	4300 Utility Services	23,305	23,305	24,123	818	4
22,503	26,884	23,176	4350 Energy	19,956	19,956	24,188	4,232	21
280	709	307	4400 Other Purchased Services	407	407	396	(11)	(3)
4,151	3,249	3,327	4500 Supplies, Materials, and Media	2,764	2,764	2,728	(36)	(1)
20	10	348	4900 Other Expenses	478	478	478	-	-
<u>49,626</u>	<u>48,253</u>	<u>47,958</u>	Subtotal - Other	<u>48,260</u>	<u>48,984</u>	<u>53,263</u>	<u>4,279</u>	9
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 318,345</u>	<u>\$ 320,380</u>	<u>\$ 319,599</u>	Location Totals	<u>\$ 333,818</u>	<u>\$ 295,362</u>	<u>\$ 329,900</u>	<u>\$ 34,538</u>	12



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
18.00	15.00	14.00	Enrollment in ADM (K-12)	15.00	13.00	14.00

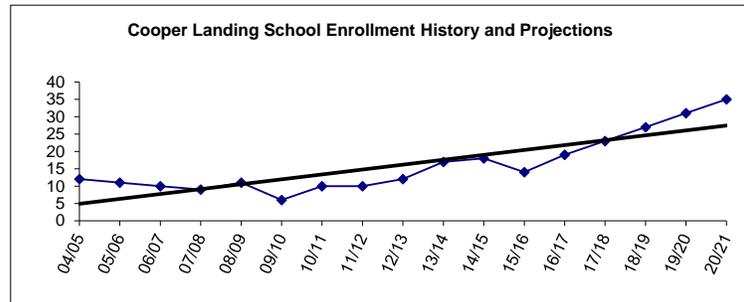
FTE's Included In Current Budget

0.20	0.10	0.10	Administrator	0.10	0.10	0.10
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>1.10</u>	<u>1.10</u>	Certificated Subtotal	<u>1.10</u>	<u>1.10</u>	<u>1.10</u>
0.88	0.88	0.88	Aide	0.88	0.88	-
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.30</u>	<u>2.30</u>	<u>2.30</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>2.30</u>	<u>1.42</u>
<u><u>3.50</u></u>	<u><u>3.40</u></u>	<u><u>3.40</u></u>	Total	<u><u>3.40</u></u>	<u><u>3.40</u></u>	<u><u>2.52</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.

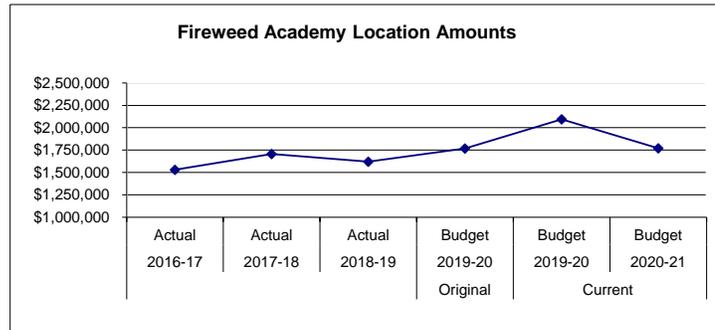


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 553,941	\$ 625,027	\$ 667,749	3100 Certificated Salaries	\$ 662,021	\$ 700,519	\$ 694,641	\$ (5,878)	(1)
168,616	169,568	170,675	3200 Non-Certificated Salaries	153,812	164,852	175,919	11,067	7
345,572	389,514	431,051	3500 Employee Benefits	437,274	463,320	522,263	58,943	13
<u>1,068,129</u>	<u>1,184,109</u>	<u>1,269,475</u>	Subtotal - Personnel Services	<u>1,253,107</u>	<u>1,328,691</u>	<u>1,392,823</u>	<u>64,132</u>	<u>5</u>
8,782	16,666	2,165	4100 Professional and Technical Services	-	-	-	-	-
18,298	14,640	9,424	4200 Staff Travel	1,600	4,600	-	(4,600)	(100)
11,633	18,394	18	4250 Student Travel	-	-	-	-	-
6,088	6,354	5,985	4300 Utility Services	4,400	4,400	-	(4,400)	(100)
36,443	44,119	37,116	4350 Energy	43,800	43,800	-	(43,800)	(100)
210,542	257,592	212,033	4400 Other Purchased Services	55,000	57,150	39,935	(17,215)	(30)
54,375	73,180	23,468	4500 Supplies, Materials, and Media	28,767	32,204	2,113	(30,091)	(93)
500	100	100	4900 Other Expenses	20,380	197,870	3,871	(193,999)	100
-	-	-	4900 Other Expenses - Additional Allowable	304,837	366,355	331,138	(35,217)	(10)
<u>51,158</u>	<u>57,257</u>	<u>54,540</u>	4950 Indirect Costs	<u>56,282</u>	<u>56,282</u>	<u>-</u>	<u>(56,282)</u>	<u>(100)</u>
<u>397,819</u>	<u>488,302</u>	<u>344,849</u>	Subtotal - Other	<u>515,066</u>	<u>762,661</u>	<u>377,057</u>	<u>(385,604)</u>	<u>(51)</u>
<u>64,993</u>	<u>33,745</u>	<u>5,700</u>	5100 Equipment	<u>-</u>	<u>2,800</u>	<u>-</u>	<u>(2,800)</u>	<u>(100)</u>
<u>\$ 1,530,941</u>	<u>\$ 1,706,156</u>	<u>\$ 1,620,024</u>	Location Totals	<u>\$ 1,768,173</u>	<u>\$ 2,094,152</u>	<u>\$ 1,769,880</u>	<u>\$ (324,272)</u>	<u>(15)</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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
106.00	124.00	119.00	Enrollment in ADM (K-6)	119.00	127.00	117.00

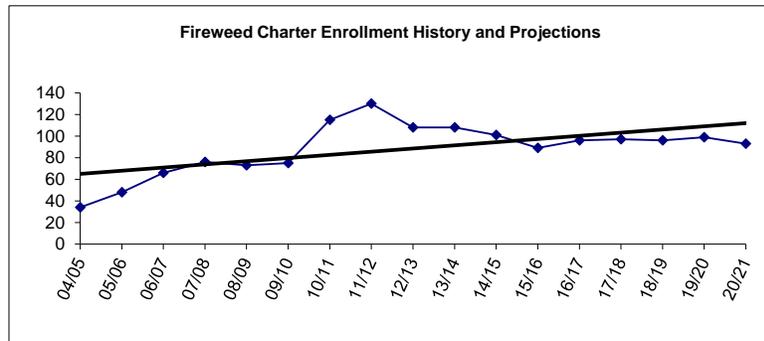
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.25	6.50	7.00	Teacher (Includes Quest)	7.00	7.50	7.00
0.34	0.60	0.15	Specialist*	0.15	0.39	0.39
0.25	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.84</u>	<u>9.10</u>	<u>9.15</u>	Certificated Subtotal	<u>9.15</u>	<u>9.89</u>	<u>9.39</u>
1.76	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
0.68	2.10	1.47	Aide	1.47	1.88	1.88
0.31	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.35	0.35	0.35	Custodian	0.35	0.35	0.35
<u>4.10</u>	<u>4.65</u>	<u>4.02</u>	Non-Certificated Subtotal	<u>4.02</u>	<u>4.43</u>	<u>4.43</u>
<u>11.94</u>	<u>13.75</u>	<u>13.17</u>	Total	<u>13.17</u>	<u>14.32</u>	<u>13.82</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.

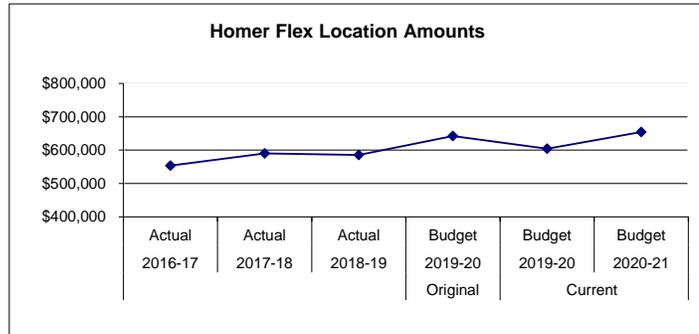


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 274,726	\$ 293,501	\$ 290,530	3100 Certificated Salaries	\$ 324,178	\$ 300,306	\$ 319,001	\$ 18,695	6
74,352	79,330	75,982	3200 Non-Certificated Salaries	72,415	74,397	77,524	3,127	4
180,135	186,882	190,343	3500 Employee Benefits	218,312	201,992	231,045	29,053	14
<u>529,213</u>	<u>559,713</u>	<u>556,855</u>	Subtotal - Personnel Services	<u>614,905</u>	<u>576,695</u>	<u>627,570</u>	<u>50,875</u>	9
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
393	394	689	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
9,492	3,229	13,924	4300 Utility Services	9,944	9,944	9,342	(602)	(6)
8,460	9,167	8,649	4350 Energy	8,153	8,153	8,759	606	7
632	10,785	540	4400 Other Purchased Services	609	609	588	(21)	(3)
4,247	5,065	3,944	4500 Supplies, Materials, and Media	5,965	6,054	5,721	(333)	(6)
1,261	1,324	1,277	4900 Other Expenses	1,097	1,174	1,097	(77)	(7)
<u>24,485</u>	<u>29,964</u>	<u>29,023</u>	Subtotal - Other	<u>27,118</u>	<u>27,284</u>	<u>26,857</u>	<u>(427)</u>	(2)
-	750	-	5100 Equipment	-	-	-	-	-
<u>\$ 553,698</u>	<u>\$ 590,427</u>	<u>\$ 585,878</u>	Location Totals	<u>\$ 642,023</u>	<u>\$ 603,979</u>	<u>\$ 654,427</u>	<u>\$ 50,448</u>	8



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
38.00	30.00	30.00	Enrollment in ADM (9-12)	32.00	28.00	30.00

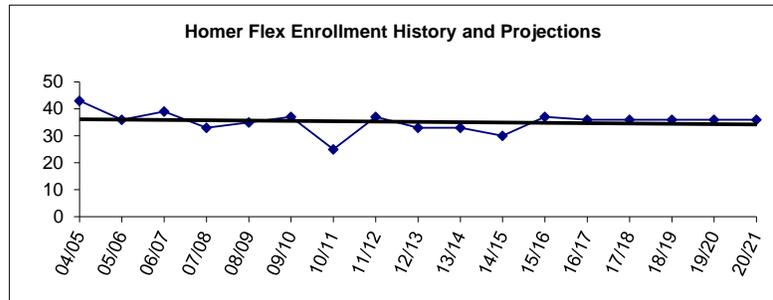
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.55	2.50	2.55
0.22	0.20	0.20	Specialist*	0.20	0.20	0.20
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.22</u>	<u>4.20</u>	<u>4.20</u>	Certificated Subtotal	<u>4.25</u>	<u>4.20</u>	<u>4.25</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.07	0.08	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.89</u>	<u>1.90</u>	<u>1.82</u>	Non-Certificated Subtotal	<u>1.82</u>	<u>1.82</u>	<u>1.82</u>
<u>6.11</u>	<u>6.10</u>	<u>6.02</u>	Total	<u>6.07</u>	<u>6.02</u>	<u>6.07</u>

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

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

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

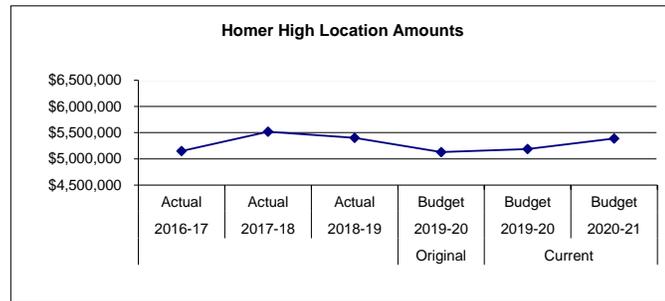


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 2,128,437	\$ 2,342,864	\$ 2,288,466	3100 Certificated Salaries	\$ 2,163,568	\$ 2,164,000	\$ 2,159,777	\$ (4,223)	(0)
821,307	917,711	920,771	3200 Non-Certificated Salaries	811,476	823,245	853,731	30,486	4
1,454,413	1,510,444	1,522,573	3500 Employee Benefits	1,489,048	1,495,025	1,721,855	226,830	15
<u>4,404,157</u>	<u>4,771,019</u>	<u>4,731,810</u>	Subtotal - Personnel Services	<u>4,464,092</u>	<u>4,482,270</u>	<u>4,735,363</u>	<u>253,093</u>	<u>6</u>
2,960	-	-	4100 Professional and Technical Services	-	-	-	-	-
14,201	17,518	11,793	4200 Staff Travel	9,050	9,570	9,050	(520)	(5)
38,139	37,959	31,170	4250 Student Travel	-	31,584	-	(31,584)	(100)
86,671	74,566	80,232	4300 Utility Services	76,249	76,249	75,432	(817)	(1)
483,779	492,059	451,006	4350 Energy	484,026	484,026	475,224	(8,802)	(2)
13,967	18,163	14,118	4400 Other Purchased Services	11,426	13,775	11,405	(2,370)	(17)
88,594	93,281	67,402	4500 Supplies, Materials, and Media	76,559	82,587	75,350	(7,237)	(9)
4,155	7,569	11,060	4900 Other Expenses	8,951	9,660	8,951	(709)	(7)
<u>732,466</u>	<u>741,115</u>	<u>666,781</u>	Subtotal - Other	<u>666,261</u>	<u>707,451</u>	<u>655,412</u>	<u>(52,039)</u>	<u>(7)</u>
13,474	6,149	3,936	5100 Equipment	-	-	-	-	-
<u>\$ 5,150,097</u>	<u>\$ 5,518,283</u>	<u>\$ 5,402,527</u>	Location Totals	<u>\$ 5,130,353</u>	<u>\$ 5,189,721</u>	<u>\$ 5,390,775</u>	<u>\$ 201,054</u>	<u>4</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
373.00	390.00	389.00	Enrollment in ADM (9-12)	400.00	372.00	398.00

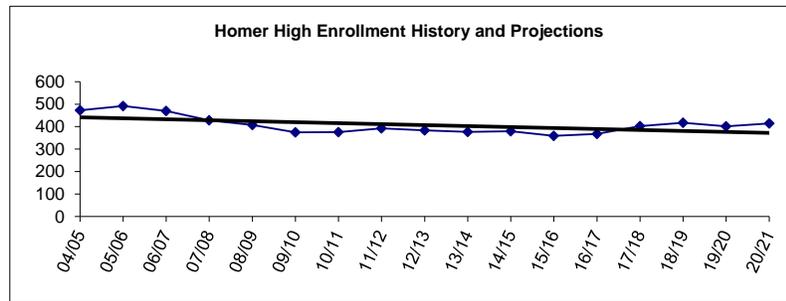
FTE's Included In Current Budget

1.50	2.00	2.00	Administrator	2.00	2.00	1.50
18.70	20.70	20.20	Teacher (Includes Quest)	20.20	17.00	16.70
2.38	2.90	2.80	Specialist*	2.80	2.40	2.40
5.55	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>28.13</u>	<u>30.60</u>	<u>30.00</u>	Certificated Subtotal	<u>30.00</u>	<u>26.40</u>	<u>25.60</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.44	0.44	1.44	Aide	0.44	1.44	1.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
5.50	6.00	6.00	Support	5.50	5.50	5.50
5.00	4.50	4.50	Custodian	4.50	4.50	4.50
<u>17.10</u>	<u>17.10</u>	<u>18.10</u>	Non-Certificated Subtotal	<u>16.60</u>	<u>17.60</u>	<u>17.60</u>
<u>45.23</u>	<u>47.70</u>	<u>48.10</u>	Total	<u>46.60</u>	<u>44.00</u>	<u>43.20</u>

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

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

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

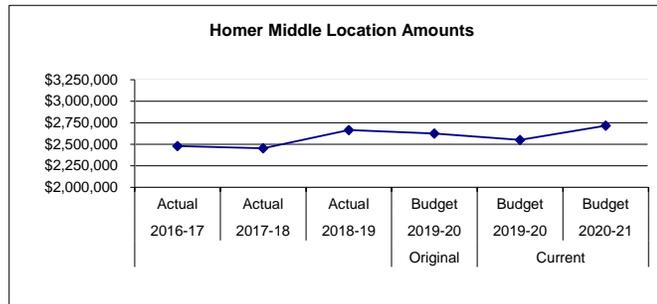


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,128,054	\$ 1,101,593	\$ 1,157,937	3100 Certificated Salaries	\$ 1,110,427	\$ 1,125,924	\$ 1,184,064	\$ 58,140	5
390,784	407,684	449,950	3200 Non-Certificated Salaries	433,392	409,031	420,401	11,370	3
786,749	774,092	878,159	3500 Employee Benefits	919,773	848,909	944,086	95,177	11
<u>2,305,587</u>	<u>2,283,369</u>	<u>2,486,046</u>	Subtotal - Personnel Services	<u>2,463,592</u>	<u>2,383,864</u>	<u>2,548,551</u>	<u>164,687</u>	<u>7</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,674	1,333	832	4200 Staff Travel	1,350	1,350	1,350	-	-
4,390	4,390	3,536	4250 Student Travel	-	4,335	-	(4,335)	(100)
9,778	10,570	12,019	4300 Utility Services	9,084	9,084	9,669	585	6
120,472	122,268	131,407	4350 Energy	118,211	118,211	124,716	6,505	6
2,458	2,615	2,213	4400 Other Purchased Services	2,400	2,555	2,400	(155)	(6)
30,004	27,662	29,230	4500 Supplies, Materials, and Media	28,102	29,797	28,191	(1,606)	(5)
561	714	1,328	4900 Other Expenses	1,327	1,327	1,327	-	-
<u>169,337</u>	<u>169,552</u>	<u>180,565</u>	Subtotal - Other	<u>160,474</u>	<u>166,659</u>	<u>167,653</u>	<u>994</u>	<u>1</u>
<u>3,664</u>	<u>659</u>	<u>88</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,478,588</u>	<u>\$ 2,453,580</u>	<u>\$ 2,666,699</u>	Location Totals	<u>\$ 2,624,066</u>	<u>\$ 2,550,523</u>	<u>\$ 2,716,204</u>	<u>\$ 165,681</u>	<u>6</u>



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
187.00	186.00	194.00	Enrollment in ADM (7-8)	182.00	175.00	182.00

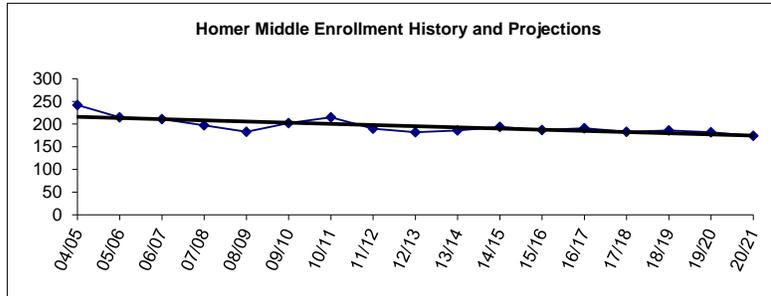
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.75	10.10	11.60	Teacher (Includes Quest)	10.30	10.80	10.80
0.94	1.15	0.70	Specialist*	0.50	0.40	0.40
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>15.69</u>	<u>15.25</u>	<u>16.30</u>	Certificated Subtotal	<u>14.80</u>	<u>15.20</u>	<u>15.20</u>
4.40	5.28	5.28	Special Ed Aide	5.28	4.40	4.40
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.75	0.73	0.88	Nurse***	0.88	0.88	0.88
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>9.03</u>	<u>9.89</u>	<u>10.54</u>	Non-Certificated Subtotal	<u>10.04</u>	<u>9.16</u>	<u>9.16</u>
<u>24.72</u>	<u>25.14</u>	<u>26.84</u>	Total	<u>24.84</u>	<u>24.36</u>	<u>24.36</u>

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

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

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

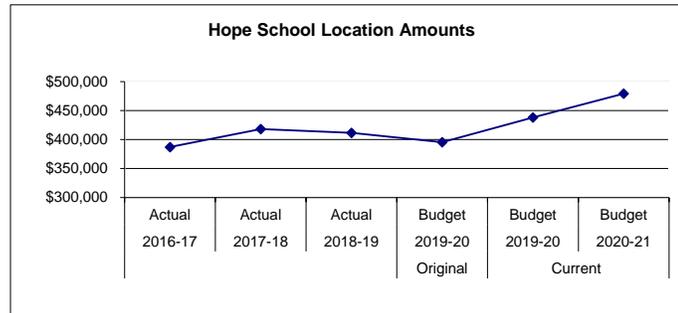


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 152,509	\$ 109,249	\$ 107,583	3100 Certificated Salaries	\$ 159,634	\$ 124,168	\$ 145,931	\$ 21,763	18
51,384	102,967	98,687	3200 Non-Certificated Salaries	71,310	101,321	84,973	(16,348)	(16)
94,055	117,336	116,841	3500 Employee Benefits	98,033	145,943	172,850	26,907	18
<u>297,948</u>	<u>329,552</u>	<u>323,111</u>	Subtotal - Personnel Services	<u>328,977</u>	<u>371,432</u>	<u>403,754</u>	<u>32,322</u>	9
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,234	1,604	2,347	4200 Staff Travel	2,970	2,970	2,970	-	-
-	650	-	4250 Student Travel	-	-	-	-	-
29,606	25,674	26,831	4300 Utility Services	14,450	14,450	14,467	17	0
51,341	54,508	53,643	4350 Energy	44,133	44,133	53,163	9,030	20
379	396	435	4400 Other Purchased Services	438	438	417	(21)	(5)
4,541	5,680	4,985	4500 Supplies, Materials, and Media	3,675	3,477	3,524	47	1
195	125	197	4900 Other Expenses	1,013	1,043	1,013	(30)	(3)
<u>89,296</u>	<u>88,637</u>	<u>88,438</u>	Subtotal - Other	<u>66,679</u>	<u>66,511</u>	<u>75,554</u>	<u>9,043</u>	14
-	-	-	5100 Equipment	-	170	-	(170)	-
<u>\$ 387,244</u>	<u>\$ 418,189</u>	<u>\$ 411,549</u>	Location Totals	<u>\$ 395,656</u>	<u>\$ 438,113</u>	<u>\$ 479,308</u>	<u>\$ 41,195</u>	9



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
17.00	17.00	17.00	Enrollment in ADM (K-12)	18.00	16.00	16.00

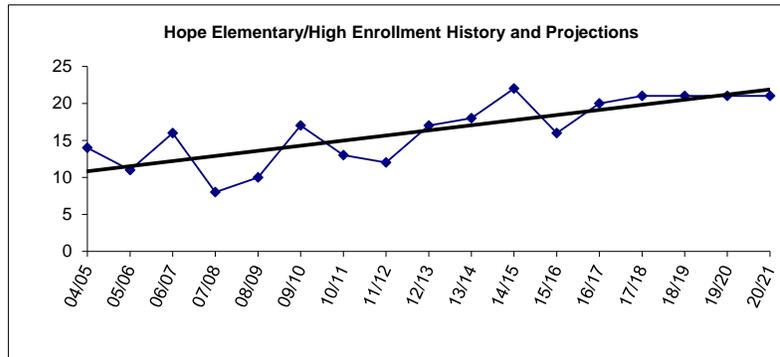
FTE's Included In Current Budget

0.20	0.10	0.10	Administrator	0.10	0.10	0.10
1.60	1.10	1.10	Teacher (Includes Quest)	2.10	2.00	2.00
-	-	-	Specialist*	0.07	-	-
0.63	-	0.17	Special Ed Teacher**	0.10	0.08	0.08
<u>2.43</u>	<u>1.20</u>	<u>1.37</u>	Certificated Subtotal	<u>2.37</u>	<u>2.18</u>	<u>2.18</u>
-	-	-	Special Ed Aide	-	0.88	0.88
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
-	0.88	0.88	Aide	0.88	0.88	-
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>1.42</u>	<u>2.30</u>	<u>2.30</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>3.18</u>	<u>2.30</u>
<u>3.85</u>	<u>3.50</u>	<u>3.67</u>	Total	<u>4.67</u>	<u>5.36</u>	<u>4.48</u>

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

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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.



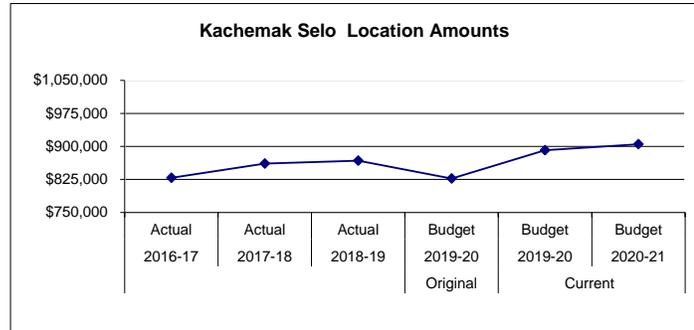
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 56 Kachemak Selo Elementary / High

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 312,209	\$ 310,369	\$ 307,587	3100 Certificated Salaries	\$ 320,182	\$ 326,186	\$ 327,876	\$ 1,690	1
139,595	155,813	160,423	3200 Non-Certificated Salaries	120,765	157,247	155,680	(1,567)	(1)
269,360	289,265	298,099	3500 Employee Benefits	281,223	303,097	314,548	11,451	4
<u>721,164</u>	<u>755,447</u>	<u>766,109</u>	Subtotal - Personnel Services	<u>722,170</u>	<u>786,530</u>	<u>798,104</u>	<u>11,574</u>	<u>1</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
14,124	12,890	12,678	4200 Staff Travel	22,535	22,535	22,535	-	-
-	1,030	1,507	4250 Student Travel	-	-	-	-	-
8,148	7,881	7,638	4300 Utility Services	7,937	7,937	7,962	25	0
18,298	19,195	17,129	4350 Energy	16,318	16,318	18,207	1,889	12
50,259	51,507	50,243	4400 Other Purchased Services	50,848	50,848	50,858	10	0
15,768	12,942	11,862	4500 Supplies, Materials, and Media	5,994	5,994	6,053	59	1
681	210	620	4900 Other Expenses	1,215	1,182	1,215	33	3
<u>107,278</u>	<u>105,655</u>	<u>101,677</u>	Subtotal - Other	<u>104,847</u>	<u>104,814</u>	<u>106,830</u>	<u>2,016</u>	<u>2</u>
465	82	-	5100 Equipment	-	-	-	-	-
<u>\$ 828,907</u>	<u>\$ 861,184</u>	<u>\$ 867,786</u>	Location Totals	<u>\$ 827,017</u>	<u>\$ 891,344</u>	<u>\$ 904,934</u>	<u>\$ 13,590</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 56 Kachemak Selo Elementary / High

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
48.00	45.00	43.00	Enrollment in ADM (K-12)	40.00	38.00	41.00

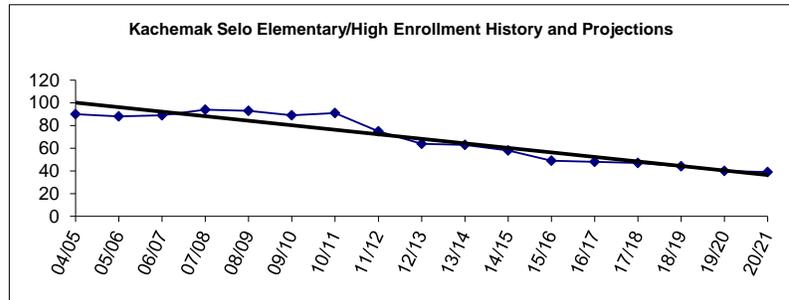
FTE's Included In Current Budget

0.50	0.50	0.30	Administrator	0.30	0.30	0.20
3.50	3.50	3.50	Teacher (Includes Quest)	3.50	3.50	3.50
0.16	0.16	0.16	Specialist*	0.16	0.16	0.16
0.40	0.40	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>4.56</u>	<u>4.56</u>	<u>4.36</u>	Certificated Subtotal	<u>4.36</u>	<u>4.36</u>	<u>4.26</u>
-	-	-	Special Ed Aide	-	0.88	0.88
1.76	1.50	1.50	Aide	1.50	1.50	1.50
0.20	0.15	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>3.59</u>	<u>3.28</u>	<u>3.13</u>	Non-Certificated Subtotal	<u>3.13</u>	<u>4.01</u>	<u>4.01</u>
<u>8.15</u>	<u>7.84</u>	<u>7.49</u>	Total	<u>7.49</u>	<u>8.37</u>	<u>8.27</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.

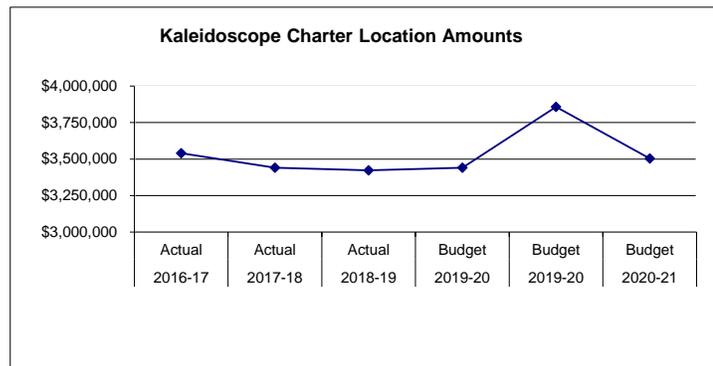


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,348,672	\$ 1,416,117	\$ 1,316,767	3100 Certificated Salaries	\$ 1,254,277	\$ 1,304,102	\$ 1,344,317	\$ 40,215	3
390,509	322,903	293,235	3200 Non-Certificated Salaries	281,400	330,541	357,351	26,810	8
899,635	830,922	779,252	3500 Employee Benefits	792,751	827,027	854,035	27,008	3
<u>2,638,816</u>	<u>2,569,942</u>	<u>2,389,254</u>	Subtotal - Personnel Services	<u>2,328,428</u>	<u>2,461,670</u>	<u>2,555,703</u>	<u>94,033</u>	<u>4</u>
38,713	35,688	22,595	4100 Professional and Technical Services	32,524	42,898	-	(42,898)	(100)
20,136	2,729	28	4200 Staff Travel	-	-	-	-	-
-	-	5,130	4250 Student Travel	-	1,276	-	(1,276)	(100)
6,960	7,608	6,537	4300 Utility Services	11,100	11,100	6,800	(4,300)	(39)
83,760	87,914	81,224	4350 Energy	88,000	88,000	81,000	(7,000)	(8)
576,189	581,791	571,462	4400 Other Purchased Services	4,695	5,950	4,695	(1,255)	(21)
64,558	48,587	186,350	4500 Supplies, Materials, and Media	115,861	141,397	82,410	(58,987)	(42)
785	220	275	4900 Other Expenses	157,663	288,141	7,663	(280,478)	(97)
-	-	-	4900 Other Expenses - Additional Allowable	593,244	668,083	655,444	(12,639)	100
110,262	106,539	108,287	4950 Indirect Costs	109,531	109,531	109,531	-	-
<u>901,363</u>	<u>871,076</u>	<u>981,888</u>	Subtotal - Other	<u>1,112,618</u>	<u>1,356,376</u>	<u>947,543</u>	<u>(365,935)</u>	<u>(27)</u>
-	99	51,597	5100 Equipment	-	39,353	-	(39,353)	(100)
<u>\$ 3,540,179</u>	<u>\$ 3,441,117</u>	<u>\$ 3,422,739</u>	Location Totals	<u>\$ 3,441,046</u>	<u>\$ 3,857,399</u>	<u>\$ 3,503,246</u>	<u>\$ (354,153)</u>	<u>(9)</u>



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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 63 Kaleidoscope Charter School

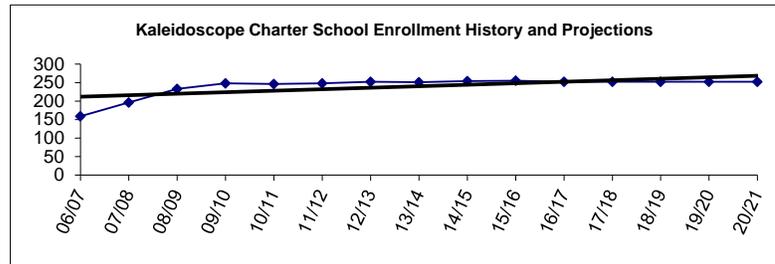
2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
254.00	259.00	258.00	Enrollment in ADM (K-5)	260.00	260.00	260.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.50	15.75	15.25	Teacher (Includes Quest)	15.25	15.25	15.25
1.10	1.10	-	Specialist*	-	0.70	0.70
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>18.60</u>	<u>18.85</u>	<u>17.25</u>	Certificated Subtotal	<u>17.25</u>	<u>17.95</u>	<u>17.95</u>
1.76	0.88	0.88	Special Ed Aide	0.88	-	-
3.63	2.88	3.00	Aide	3.00	4.00	4.00
0.88	0.75	0.75	Nurse***	0.75	0.94	0.94
1.94	1.81	1.94	Support	1.94	1.94	1.94
2.00	1.50	1.50	Custodian	1.50	2.00	2.00
<u>10.21</u>	<u>7.82</u>	<u>8.07</u>	Non-Certificated Subtotal	<u>8.07</u>	<u>8.88</u>	<u>8.88</u>
<u>28.81</u>	<u>26.67</u>	<u>25.32</u>	Total	<u>25.32</u>	<u>26.83</u>	<u>26.83</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

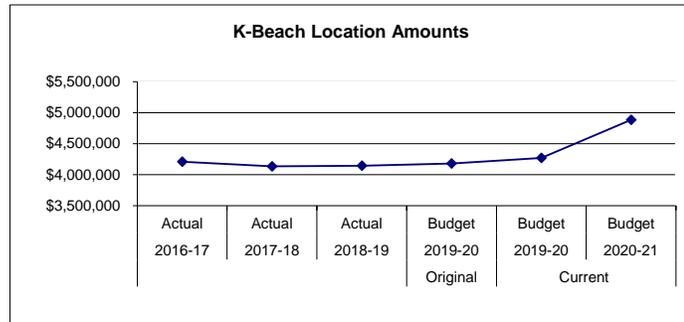


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 2,182,806	\$ 2,152,327	\$ 2,204,770	3100 Certificated Salaries	\$ 2,196,013	\$ 2,237,125	\$ 2,495,502	\$ 258,377	12
499,486	490,730	488,464	3200 Non-Certificated Salaries	521,316	489,152	515,205	26,053	5
1,321,308	1,276,718	1,191,369	3500 Employee Benefits	1,276,575	1,353,492	1,679,953	326,461	24
<u>4,003,600</u>	<u>3,919,775</u>	<u>3,884,603</u>	Subtotal - Personnel Services	<u>3,993,904</u>	<u>4,079,769</u>	<u>4,690,660</u>	<u>610,891</u>	<u>15</u>
-	-	39,389	4100 Professional and Technical Services	-	-	-	-	-
11	-	98	4200 Staff Travel	1,350	1,350	1,350	-	-
809	20	-	4250 Student Travel	-	-	-	-	-
14,609	12,857	13,547	4300 Utility Services	14,599	14,599	14,345	(254)	(2)
123,997	123,289	130,348	4350 Energy	121,078	121,078	125,878	4,800	4
4,341	4,157	4,500	4400 Other Purchased Services	4,656	4,811	4,948	137	3
62,521	65,618	70,886	4500 Supplies, Materials, and Media	43,820	46,116	46,286	170	0
830	100	700	4900 Other Expenses	1,609	1,609	1,609	-	100
<u>207,118</u>	<u>206,041</u>	<u>259,468</u>	Subtotal - Other	<u>187,112</u>	<u>189,563</u>	<u>194,416</u>	<u>4,853</u>	<u>3</u>
32	9,387	97	5100 Equipment	-	-	-	-	-
<u>\$ 4,210,750</u>	<u>\$ 4,135,203</u>	<u>\$ 4,144,168</u>	Location Totals	<u>\$ 4,181,016</u>	<u>\$ 4,269,332</u>	<u>\$ 4,885,076</u>	<u>\$ 615,744</u>	<u>14</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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
407.00	395.00	414.00	Enrollment in ADM (K-6)	422.00	444.00	450.00

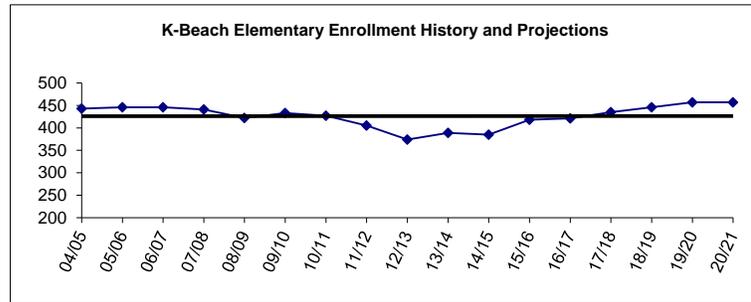
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.50	2.00
23.00	22.00	22.00	Teacher (Includes Quest)	23.00	23.50	23.50
2.22	2.28	2.26	Specialist*	2.26	1.98	1.98
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	4.00
<u>29.22</u>	<u>28.28</u>	<u>28.26</u>	Certificated Subtotal	<u>29.26</u>	<u>29.98</u>	<u>31.48</u>
6.16	6.04	6.89	Special Ed Aide	6.89	6.01	6.01
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	1.00	1.00
1.50	1.50	1.50	Support	1.50	1.50	1.50
3.50	3.00	3.00	Custodian	3.00	3.00	3.00
<u>12.48</u>	<u>11.86</u>	<u>12.71</u>	Non-Certificated Subtotal	<u>12.71</u>	<u>11.95</u>	<u>11.95</u>
<u>41.70</u>	<u>40.14</u>	<u>40.97</u>	Total	<u>41.97</u>	<u>41.93</u>	<u>43.43</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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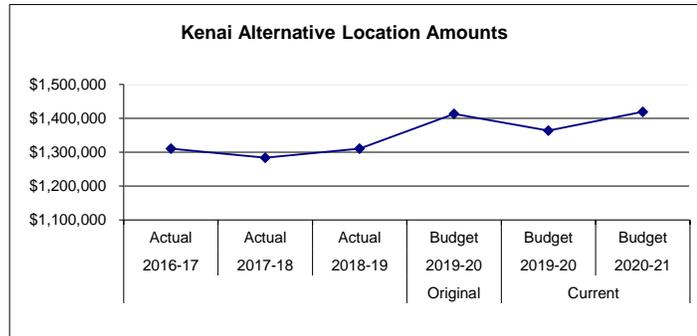
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 67 Kenai Alternative High School

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 624,014	\$ 637,985	\$ 643,118	3100 Certificated Salaries	\$ 694,635	\$ 667,795	\$ 686,378	\$ 18,583	3
151,136	151,604	148,314	3200 Non-Certificated Salaries	150,301	151,371	155,600	4,229	3
370,142	371,767	391,119	3500 Employee Benefits	433,124	408,985	446,692	37,707	9
<u>1,145,292</u>	<u>1,161,356</u>	<u>1,182,551</u>	Subtotal - Personnel Services	<u>1,278,060</u>	<u>1,228,151</u>	<u>1,288,670</u>	<u>60,519</u>	<u>5</u>
40,000	40,000	38,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
24	-	-	4200 Staff Travel	675	675	675	-	-
121	-	-	4250 Student Travel	-	-	-	-	-
12,912	3,462	14,749	4300 Utility Services	11,663	11,663	11,660	(3)	(0)
72,174	61,444	66,661	4350 Energy	69,345	69,345	66,760	(2,585)	(4)
269	10,640	275	4400 Other Purchased Services	929	929	793	(136)	(15)
31,654	5,489	6,655	4500 Supplies, Materials, and Media	10,650	11,486	9,197	(2,289)	(20)
875	1,419	1,454	4900 Other Expenses	1,604	1,622	1,604	(18)	(1)
<u>158,029</u>	<u>122,454</u>	<u>127,794</u>	Subtotal - Other	<u>134,866</u>	<u>135,720</u>	<u>130,689</u>	<u>(5,031)</u>	<u>(4)</u>
<u>7,172</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,310,493</u>	<u>\$ 1,283,810</u>	<u>\$ 1,310,345</u>	Location Totals	<u>\$ 1,412,926</u>	<u>\$ 1,363,871</u>	<u>\$ 1,419,359</u>	<u>\$ 55,488</u>	<u>4</u>



Kenai Alternative High School, is housed in the old Kenai Elementary building in downtown Kenai, sharing the building with Aurora Borealis Charter School and the Boys and Girls Club. Original construction of the building was in 1949 with the most recent renovations being completed in 1999. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway. Kenai Alternative High School enrolls about 85 students in grades 9 - 12.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 67 Kenai Alternative High School

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
80.00	82.00	74.00	Enrollment in ADM (9-12)	65.00	67.00	52.00

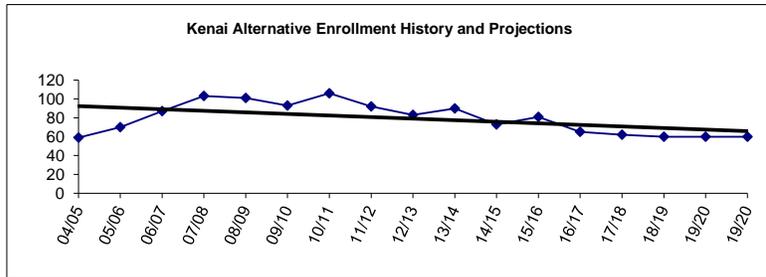
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.50	Teacher (Includes Quest)	4.55	4.50	4.55
0.40	0.41	0.39	Specialist*	0.39	0.60	0.60
1.50	1.50	1.50	Special Ed Teacher**	1.50	1.50	1.50
<u>7.40</u>	<u>7.41</u>	<u>7.39</u>	Certificated Subtotal	<u>7.44</u>	<u>7.60</u>	<u>7.65</u>
1.76	1.82	1.84	Special Ed Aide	1.84	1.76	1.76
0.18	0.18	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.88	0.88	0.88	Custodian	0.88	0.88	0.88
<u>3.82</u>	<u>3.88</u>	<u>3.72</u>	Non-Certificated Subtotal	<u>3.72</u>	<u>3.64</u>	<u>3.64</u>
<u>11.22</u>	<u>11.29</u>	<u>11.11</u>	Total	<u>11.16</u>	<u>11.24</u>	<u>11.29</u>

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

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

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

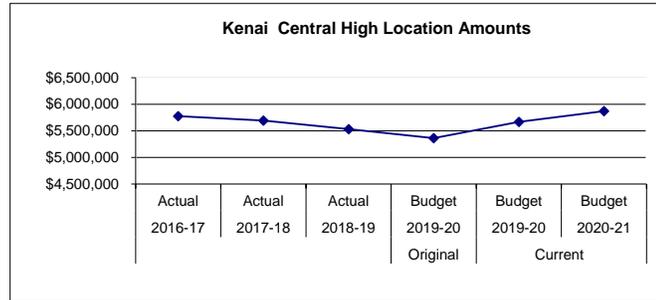


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 2,727,077	\$ 2,722,548	\$ 2,623,470	3100 Certificated Salaries	\$ 2,517,495	\$ 2,519,514	\$ 2,542,193	\$ 22,679	1
673,138	657,179	673,054	3200 Non-Certificated Salaries	626,744	760,554	774,009	13,455	2
1,611,274	1,552,542	1,545,941	3500 Employee Benefits	1,550,773	1,677,820	1,879,954	202,134	12
<u>5,011,489</u>	<u>4,932,269</u>	<u>4,842,465</u>	Subtotal - Personnel Services	<u>4,695,012</u>	<u>4,957,888</u>	<u>5,196,156</u>	<u>238,268</u>	<u>5</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
7,410	8,774	7,567	4200 Staff Travel	6,850	6,850	6,850	-	-
30,022	30,982	24,511	4250 Student Travel	-	25,770	-	(25,770)	(100)
47,973	47,585	41,071	4300 Utility Services	44,062	44,062	49,472	5,410	12
508,402	523,322	483,187	4350 Energy	499,147	499,147	504,970	5,823	1
17,595	18,257	18,474	4400 Other Purchased Services	13,031	16,205	12,770	(3,435)	(21)
127,122	106,707	93,036	4500 Supplies, Materials, and Media	93,070	100,295	89,426	(10,869)	(11)
8,552	8,468	11,599	4900 Other Expenses	12,066	13,498	12,066	(1,432)	(11)
<u>747,076</u>	<u>744,095</u>	<u>679,445</u>	Subtotal - Other	<u>668,226</u>	<u>705,827</u>	<u>675,554</u>	<u>(30,273)</u>	<u>(4)</u>
17,212	16,747	10,320	5100 Equipment	-	6,030	-	(6,030)	(100)
<u>\$ 5,775,777</u>	<u>\$ 5,693,111</u>	<u>\$ 5,532,230</u>	Location Totals	<u>\$ 5,363,238</u>	<u>\$ 5,669,745</u>	<u>\$ 5,871,710</u>	<u>\$ 201,965</u>	<u>4</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
444.00	450.00	463.00	Enrollment in ADM (9-12)	480.00	434.00	455.00

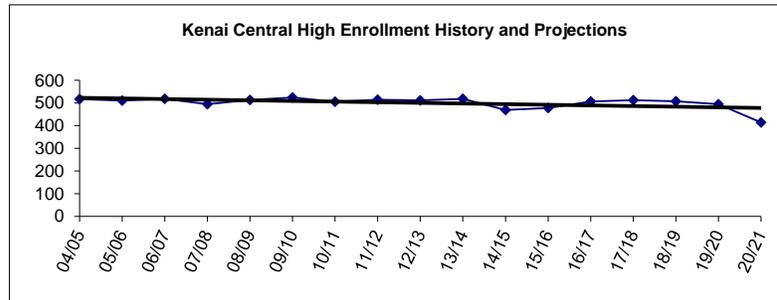
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.30	25.10	23.90	Teacher (Includes Quest)	24.90	20.50	19.50
3.39	2.88	2.90	Specialist*	2.90	2.90	2.90
6.00	5.00	4.60	Special Ed Teacher**	4.60	6.00	6.00
<u>37.69</u>	<u>34.98</u>	<u>33.40</u>	Certificated Subtotal	<u>34.40</u>	<u>31.40</u>	<u>30.40</u>
-	0.88	0.88	Special Ed Aide	0.88	5.28	5.28
0.44	0.44	1.44	Aide	0.44	1.44	1.44
0.95	1.04	0.60	Nurse***	0.60	0.60	0.60
5.00	5.00	5.00	Support	5.00	5.00	5.00
6.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>12.89</u>	<u>12.86</u>	<u>13.42</u>	Non-Certificated Subtotal	<u>12.42</u>	<u>17.82</u>	<u>17.82</u>
<u>50.58</u>	<u>47.84</u>	<u>46.82</u>	Total	<u>46.82</u>	<u>49.22</u>	<u>48.22</u>

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

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

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

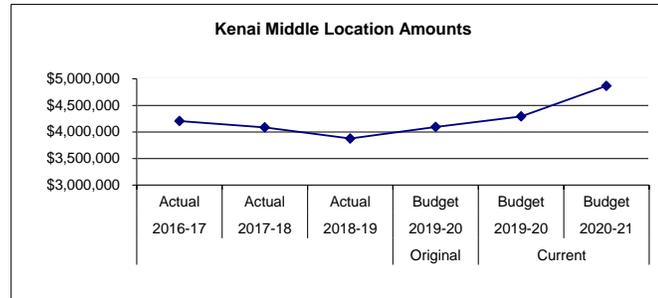


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 2,244,659	\$ 2,211,033	\$ 2,121,997	3100 Certificated Salaries	\$ 2,196,027	\$ 2,235,215	\$ 2,449,246	\$ 214,031	10
406,479	387,861	385,395	3200 Non-Certificated Salaries	400,979	475,731	501,046	25,315	5
1,265,301	1,215,799	1,101,658	3500 Employee Benefits	1,214,535	1,293,957	1,645,924	351,967	27
<u>3,916,439</u>	<u>3,814,693</u>	<u>3,609,050</u>	Subtotal - Personnel Services	<u>3,811,541</u>	<u>4,004,903</u>	<u>4,596,216</u>	<u>591,313</u>	15
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
380	563	1,804	4200 Staff Travel	675	675	675	-	-
4,934	4,093	3,092	4250 Student Travel	-	3,612	-	-	-
14,468	12,678	13,420	4300 Utility Services	13,065	13,065	12,951	(114)	(1)
209,276	197,488	188,393	4350 Energy	212,428	212,428	198,386	(14,042)	(7)
9,395	5,903	7,003	4400 Other Purchased Services	4,269	4,436	4,676	240	5
49,858	46,431	43,575	4500 Supplies, Materials, and Media	48,291	51,408	52,287	879	2
1,491	1,579	1,588	4900 Other Expenses	2,583	2,583	2,583	-	-
<u>289,802</u>	<u>268,735</u>	<u>258,875</u>	Subtotal - Other	<u>281,311</u>	<u>288,207</u>	<u>271,558</u>	<u>(13,037)</u>	(5)
<u>402</u>	<u>774</u>	<u>8,126</u>	5100 Equipment	-	-	-	-	-
<u>\$ 4,206,643</u>	<u>\$ 4,084,202</u>	<u>\$ 3,876,051</u>	Location Totals	<u>\$ 4,092,852</u>	<u>\$ 4,293,110</u>	<u>\$ 4,867,774</u>	<u>\$ 578,276</u>	13



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
374.00	344.00	366.00	Enrollment in ADM (6-8)	361.00	373.00	400.00

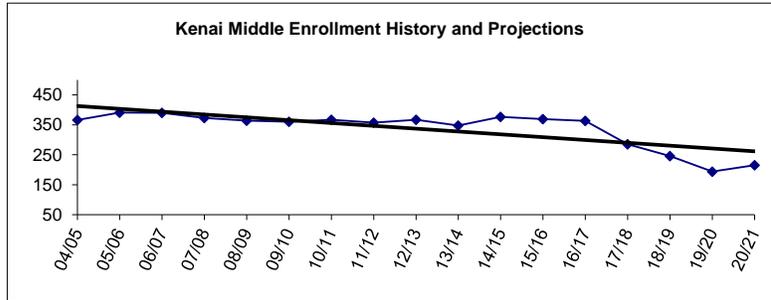
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	1.50	1.50	2.00
19.00	19.00	18.50	Teacher (Includes Quest)	19.00	19.00	21.00
2.30	2.10	2.28	Specialist*	2.28	2.20	2.20
4.00	5.00	5.40	Special Ed Teacher**	5.40	6.00	6.00
<u>26.80</u>	<u>27.60</u>	<u>27.68</u>	Certificated Subtotal	<u>28.18</u>	<u>28.70</u>	<u>31.20</u>
2.64	2.64	2.64	Special Ed Aide	2.64	4.40	4.40
0.88	0.88	0.88	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	2.50	2.00	Support	2.50	2.50	2.50
3.50	3.00	3.00	Custodian	3.00	3.00	3.00
<u>10.40</u>	<u>9.90</u>	<u>9.40</u>	Non-Certificated Subtotal	<u>9.90</u>	<u>11.66</u>	<u>11.66</u>
<u><u>37.20</u></u>	<u><u>37.50</u></u>	<u><u>37.08</u></u>	Total	<u><u>38.08</u></u>	<u><u>40.36</u></u>	<u><u>42.86</u></u>

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

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

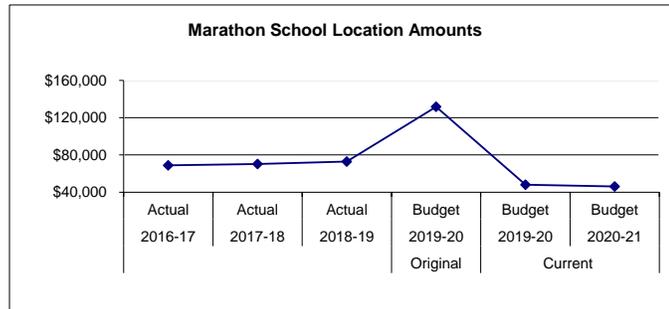


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 48,683	\$ 49,626	\$ 51,736	3100 Certificated Salaries	\$ 101,264	\$ 26,689	\$ 27,218	\$ 529	2
(454)	-	-	3200 Non-Certificated Salaries	260	260	260	-	-
16,339	16,710	17,596	3500 Employee Benefits	24,892	15,764	13,419	(2,345)	(15)
<u>64,568</u>	<u>66,336</u>	<u>69,332</u>	Subtotal - Personnel Services	<u>126,416</u>	<u>42,713</u>	<u>40,897</u>	<u>(1,816)</u>	<u>(4)</u>
72	150	-	4200 Staff Travel	-	-	-	-	-
3,938	3,506	3,574	4300 Utility Services	3,750	3,750	3,750	-	-
149	89	68	4400 Other Purchased Services	104	104	104	-	-
101	248	79	4500 Supplies, Materials, and Media	1,409	1,409	1,446	37	3
<u>4,260</u>	<u>3,993</u>	<u>3,721</u>	Subtotal - Other	<u>5,263</u>	<u>5,263</u>	<u>5,300</u>	<u>37</u>	<u>1</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 68,828</u>	<u>\$ 70,329</u>	<u>\$ 73,053</u>	Location Totals	<u>\$ 131,679</u>	<u>\$ 47,976</u>	<u>\$ 46,197</u>	<u>\$ (1,779)</u>	<u>(4)</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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
12.00	4.00	12.00	Enrollment in ADM (7-12)	10.00	11.00	10.00

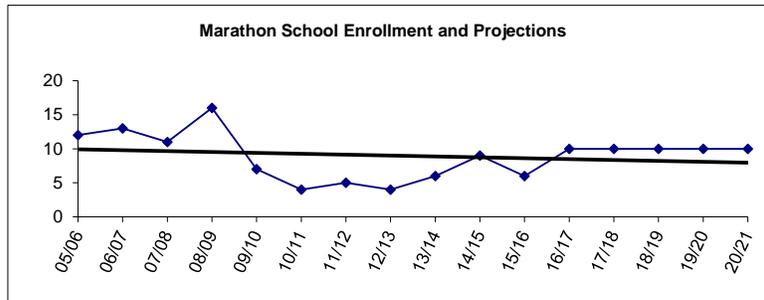
FTE's Included In Current Budget

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

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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.

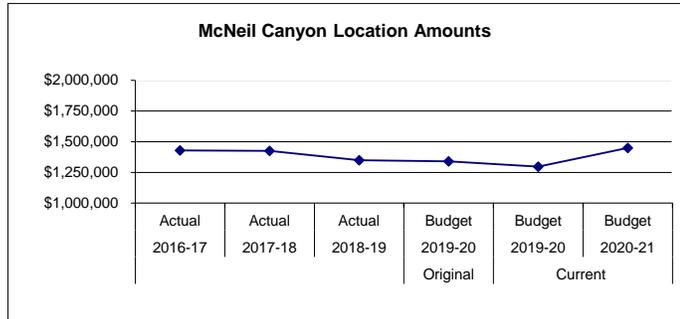


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 708,514	\$ 704,809	\$ 681,513	3100 Certificated Salaries	\$ 667,329	\$ 672,636	\$ 715,139	\$ 42,503	6
175,138	175,028	141,802	3200 Non-Certificated Salaries	141,538	122,642	141,354	18,712	15
436,570	434,128	402,284	3500 Employee Benefits	426,615	397,017	485,820	88,803	22
<u>1,320,222</u>	<u>1,313,965</u>	<u>1,225,599</u>	Subtotal - Personnel Services	<u>1,235,482</u>	<u>1,192,295</u>	<u>1,342,313</u>	<u>150,018</u>	<u>13</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
727	93	888	4200 Staff Travel	1,350	800	1,350	550	69
-	-	-	4250 Student Travel	-	-	-	-	-
8,567	6,585	6,123	4300 Utility Services	7,789	7,789	7,222	(567)	(7)
73,613	79,816	91,783	4350 Energy	78,841	78,841	81,737	2,896	4
1,729	2,095	1,743	4400 Other Purchased Services	1,471	1,659	1,524	(135)	(8)
22,724	20,093	22,187	4500 Supplies, Materials, and Media	14,221	14,748	14,635	(113)	(1)
704	718	718	4900 Other Expenses	700	700	700	-	-
<u>108,064</u>	<u>109,400</u>	<u>123,442</u>	Subtotal - Others	<u>104,372</u>	<u>104,537</u>	<u>107,168</u>	<u>2,631</u>	<u>3</u>
333	1,649	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,428,619</u>	<u>\$ 1,425,014</u>	<u>\$ 1,349,041</u>	Location Totals	<u>\$ 1,339,854</u>	<u>\$ 1,296,832</u>	<u>\$ 1,449,481</u>	<u>\$ 152,649</u>	<u>12</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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 47 McNeil Canyon Elementary

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
127.00	124.00	117.00	Enrollment in ADM (K-6)	117.00	122.00	122.00

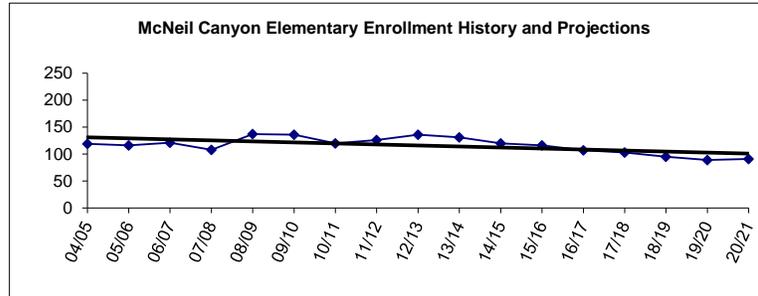
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.50	7.50	7.50	Teacher (Includes Quest)	7.50	7.50	7.50
0.05	0.10	0.10	Specialist*	0.10	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.05</u>	<u>9.10</u>	<u>9.10</u>	Certificated Subtotal	<u>9.10</u>	<u>9.00</u>	<u>9.00</u>
0.63	0.63	0.63	Special Ed Aide	0.63	0.63	0.63
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.00	Custodian	1.00	1.00	1.50
<u>3.86</u>	<u>3.86</u>	<u>3.36</u>	Non-Certificated Subtotal	<u>3.36</u>	<u>3.01</u>	<u>3.51</u>
<u>12.91</u>	<u>12.96</u>	<u>12.46</u>	Total	<u>12.46</u>	<u>12.01</u>	<u>12.51</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.

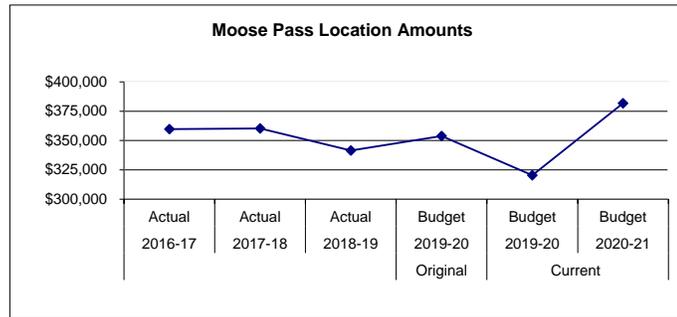


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 91,971	\$ 100,496	\$ 91,181	3100 Certificated Salaries	\$ 98,381	\$ 88,851	\$ 107,180	\$ 18,329	21
79,760	77,924	76,735	3200 Non-Certificated Salaries	78,028	74,269	78,533	4,264	6
124,938	121,567	113,230	3500 Employee Benefits	123,960	103,765	134,589	30,824	30
<u>296,669</u>	<u>299,987</u>	<u>281,146</u>	Subtotal - Personnel Services	<u>300,369</u>	<u>266,885</u>	<u>320,302</u>	<u>53,417</u>	<u>20</u>
59	1,434	1,894	4200 Staff Travel	1,125	1,125	1,125	-	-
22,000	17,020	18,819	4300 Utility Services	20,419	20,419	20,717	298	1
34,597	37,849	35,198	4350 Energy	28,189	28,189	35,882	7,693	27
151	133	148	4400 Other Purchased Services	448	448	490	42	9
4,805	3,655	4,169	4500 Supplies, Materials, and Media	3,088	3,065	3,055	(10)	(0)
165	161	170	4900 Other Expenses	253	253	253	-	-
<u>61,777</u>	<u>60,252</u>	<u>60,398</u>	Subtotal - Other	<u>53,522</u>	<u>53,499</u>	<u>61,522</u>	<u>8,023</u>	<u>15</u>
1,260	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 359,706</u>	<u>\$ 360,239</u>	<u>\$ 341,544</u>	Location Totals	<u>\$ 353,891</u>	<u>\$ 320,384</u>	<u>\$ 381,824</u>	<u>\$ 61,440</u>	<u>19</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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
11.00	14.00	17.00	Enrollment in ADM (K-8)	19.00	21.00	23.00

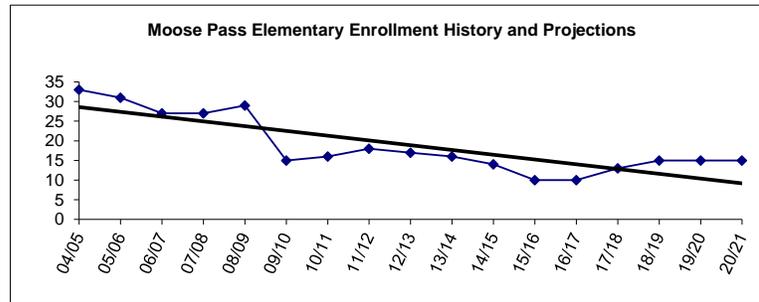
FTE's Included In Current Budget

0.20	0.10	0.10	Administrator	0.10	0.10	0.10
1.08	1.10	1.00	Teachers (includes Quest)	1.00	1.05	1.05
0.05	0.04	-	Specialists*	-	-	-
0.01	-	0.10	Special Ed Teachers**	0.10	-	-
<u>1.34</u>	<u>1.24</u>	<u>1.20</u>	Certificated Subtotal	<u>1.20</u>	<u>1.15</u>	<u>1.15</u>
-	-	-	Special Ed Aides	-	-	-
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.04	0.05	0.05	Nurse***	0.05	0.05	0.05
0.75	0.75	0.75	Support	0.88	0.75	0.75
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.17</u>	<u>2.18</u>	<u>2.18</u>	Non-Certificated Subtotal	<u>2.31</u>	<u>2.18</u>	<u>2.18</u>
<u><u>3.51</u></u>	<u><u>3.42</u></u>	<u><u>3.38</u></u>	Total	<u><u>3.51</u></u>	<u><u>3.33</u></u>	<u><u>3.33</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.

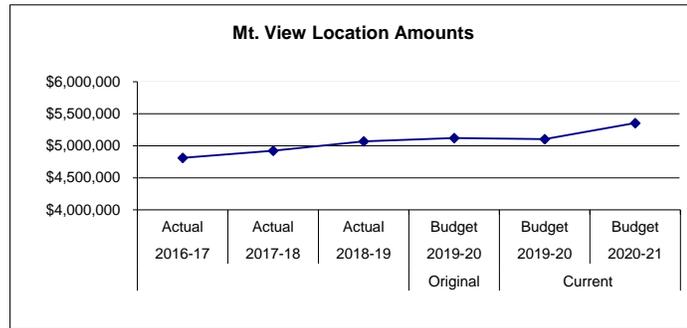


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 2,259,448	\$ 2,414,890	\$ 2,507,508	3100 Certificated Salaries	\$ 2,460,983	\$ 2,469,822	\$ 2,483,464	\$ 13,642	1
680,741	685,633	703,841	3200 Non-Certificated Salaries	711,460	703,816	727,998	24,182	3
1,625,034	1,588,359	1,624,490	3500 Employee Benefits	1,742,567	1,723,344	1,938,711	215,367	12
<u>4,565,223</u>	<u>4,688,882</u>	<u>4,835,839</u>	Subtotal - Personnel Services	<u>4,915,010</u>	<u>4,896,982</u>	<u>5,150,173</u>	<u>253,191</u>	<u>5</u>
48	-	-	4200 Staff Travel	900	900	900	-	100
-	20	-	4250 Student Travel	-	-	-	-	-
14,564	13,715	12,599	4300 Utility Services	12,955	12,955	13,070	115	1
143,726	143,249	135,729	4350 Energy	135,044	135,044	140,901	5,857	4
7,155	6,806	6,925	4400 Other Purchased Services	5,396	5,396	4,791	(605)	(11)
76,431	67,166	75,597	4500 Supplies, Materials, and Media	48,901	51,147	43,838	(7,309)	(14)
1,500	1,138	1,536	4900 Other Expenses	1,906	1,906	1,906	-	-
<u>243,424</u>	<u>232,094</u>	<u>232,386</u>	Subtotal - Other	<u>205,102</u>	<u>207,348</u>	<u>205,406</u>	<u>(1,942)</u>	<u>(1)</u>
3,019	1,092	1,473	5100 Equipment	-	-	-	-	-
<u>\$ 4,811,666</u>	<u>\$ 4,922,068</u>	<u>\$ 5,069,698</u>	Location Totals	<u>\$ 5,120,112</u>	<u>\$ 5,104,330</u>	<u>\$ 5,355,579</u>	<u>\$ 251,249</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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 51 Mountain View Elementary

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
431.00	484.00	488.00	Enrollment in ADM (K-5)	469.00	439.00	411.00

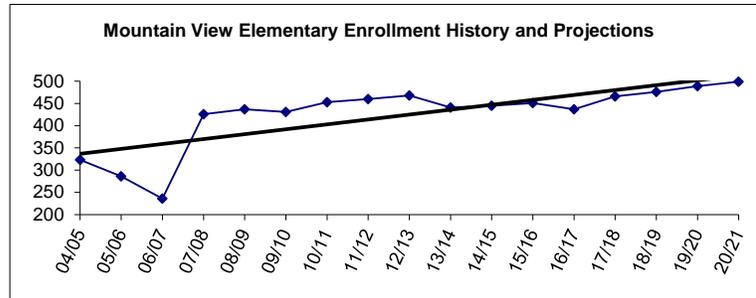
FTE's Included In Current Budget

1.50	1.50	2.00	Administrator	2.00	2.00	2.00
23.00	24.00	24.50	Teacher (Includes Quest)	24.00	23.50	21.00
2.98	3.00	2.98	Specialist *	2.98	2.80	2.80
5.87	6.00	6.00	Special Ed Teacher **	6.00	6.00	7.00
<u>33.35</u>	<u>34.50</u>	<u>35.48</u>	Certificated Subtotal	<u>34.98</u>	<u>34.30</u>	<u>32.80</u>
12.32	12.32	12.32	Special Ed Aide	12.32	11.44	11.44
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	1.00	Nurse ***	1.00	1.00	1.00
2.00	2.00	2.00	Support	2.00	2.00	2.00
3.50	3.00	3.00	Custodian	3.00	3.00	3.00
<u>19.14</u>	<u>18.64</u>	<u>18.76</u>	Non-Certificated Subtotal	<u>18.76</u>	<u>17.88</u>	<u>17.88</u>
<u>52.49</u>	<u>53.14</u>	<u>54.24</u>	Total	<u>53.74</u>	<u>52.18</u>	<u>50.68</u>

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

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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.

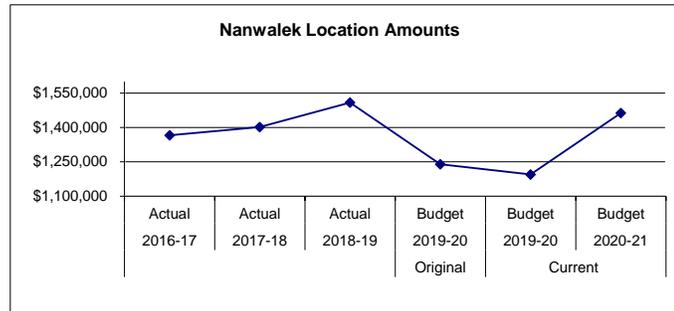


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 491,695	\$ 531,804	\$ 528,231	3100 Certificated Salaries	\$ 453,060	\$ 442,062	\$ 516,584	\$ 74,522	17
168,181	170,585	149,833	3200 Non-Certificated Salaries	129,707	132,817	189,467	56,650	43
379,492	366,025	363,370	3500 Employee Benefits	350,216	300,662	427,902	127,240	42
<u>1,039,368</u>	<u>1,068,414</u>	<u>1,041,434</u>	Subtotal - Personnel Services	<u>932,983</u>	<u>875,541</u>	<u>1,133,953</u>	<u>258,412</u>	30
5,430	-	90,765	4100 Professional and Technical Services	-	4,656	-	(4,656)	(100)
1,822	3,463	3,325	4200 Staff Travel	5,100	5,100	5,100	-	-
3,600	3,600	2,900	4250 Student Travel	-	2,900	-	(2,900)	(100)
145,258	157,475	160,840	4300 Utility Services	159,562	159,562	159,202	(360)	(0)
100,427	97,085	143,388	4350 Energy	83,638	83,638	113,633	29,995	36
38,284	43,337	42,772	4400 Other Purchased Services	40,478	40,478	33,835	(6,643)	(16)
23,167	20,947	15,235	4500 Supplies, Materials, and Media	11,581	14,486	11,837	(2,649)	(18)
7,805	7,093	7,797	4900 Other Expenses	6,003	6,089	6,003	(86)	(1)
<u>325,793</u>	<u>333,000</u>	<u>467,022</u>	Subtotal - Other	<u>306,362</u>	<u>316,909</u>	<u>329,610</u>	<u>12,701</u>	4
500	682	134	5100 Equipment	-	2,550	-	(2,550)	-
<u>\$ 1,365,661</u>	<u>\$ 1,402,096</u>	<u>\$ 1,508,590</u>	Location Totals	<u>\$ 1,239,345</u>	<u>\$ 1,195,000</u>	<u>\$ 1,463,563</u>	<u>\$ 268,563</u>	22



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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 34 Nanwalek Elementary / High

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
79.00	76.00	75.00	Enrollment in ADM (K-12)	76.00	78.00	78.00

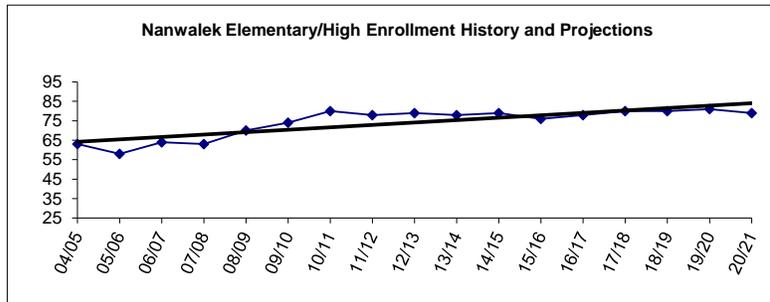
FTE's Included In Current Budget

0.80	0.80	0.50	Adminstrator	0.50	0.75	0.75
5.70	5.50	6.00	Teacher (Includes Quest)	4.50	5.00	5.00
0.40	0.40	0.20	Specialist*	0.20	0.20	0.20
1.00	1.20	1.20	Special Ed Teacher**	1.20	0.60	1.00
<u>7.90</u>	<u>7.90</u>	<u>7.90</u>	Certificated Subtotal	<u>6.40</u>	<u>6.55</u>	<u>6.95</u>
2.64	1.76	1.76	Special Ed Aide	1.76	3.52	3.52
0.20	0.20	-	Nurse***	-	-	-
-	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	0.50	1.00
<u>4.72</u>	<u>3.84</u>	<u>3.64</u>	Non-Certificated Subtotal	<u>3.64</u>	<u>4.90</u>	<u>5.40</u>
<u>12.62</u>	<u>11.74</u>	<u>11.54</u>	Total	<u>10.04</u>	<u>11.45</u>	<u>12.35</u>

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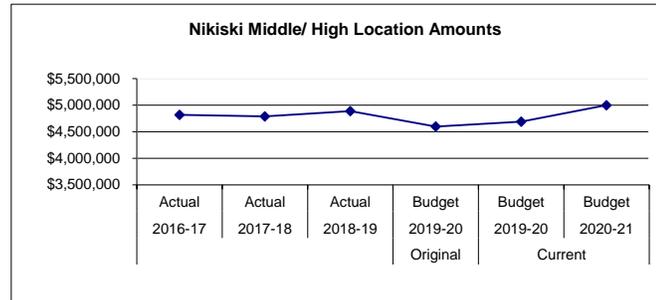


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 2,226,911	\$ 2,262,910	\$ 2,338,621	3100 Certificated Salaries	\$ 2,117,787	\$ 2,206,886	\$ 2,287,236	\$ 80,350	4
676,293	663,745	674,219	3200 Non-Certificated Salaries	636,708	623,948	646,748	22,800	4
1,409,049	1,367,445	1,413,101	3500 Employee Benefits	1,390,099	1,387,620	1,639,508	251,888	18
<u>4,312,253</u>	<u>4,294,100</u>	<u>4,425,941</u>	Subtotal - Personnel Services	<u>4,144,594</u>	<u>4,218,454</u>	<u>4,573,492</u>	<u>355,038</u>	<u>8</u>
-	-	688	4100 Professional and Technical Services	-	-	-	-	-
4,380	5,968	5,490	4200 Staff Travel	5,000	5,000	5,000	-	-
18,484	18,449	14,941	4250 Student Travel	-	14,992	-	(14,992)	(100)
24,854	22,884	23,016	4300 Utility Services	22,189	22,189	22,100	(89)	(0)
330,766	321,596	327,491	4350 Energy	349,118	349,118	326,618	(22,500)	(6)
7,173	10,641	15,829	4400 Other Purchased Services	6,373	8,371	6,154	(2,217)	(26)
79,367	71,289	59,040	4500 Supplies, Materials, and Media	60,915	61,230	58,334	(2,896)	(5)
5,197	5,562	8,385	4900 Other Expenses	8,848	8,817	8,848	31	0
<u>470,221</u>	<u>456,389</u>	<u>454,880</u>	Subtotal - Other	<u>452,443</u>	<u>469,717</u>	<u>427,054</u>	<u>(42,663)</u>	<u>(9)</u>
<u>34,632</u>	<u>39,069</u>	<u>7,483</u>	5100 Equipment	-	1,363	-	(1,363)	-
<u>\$ 4,817,106</u>	<u>\$ 4,789,558</u>	<u>\$ 4,888,304</u>	Location Totals	<u>\$ 4,597,037</u>	<u>\$ 4,689,534</u>	<u>\$ 5,000,546</u>	<u>\$ 311,012</u>	<u>7</u>



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
364.00	358.00	359.00	Enrollment in ADM (6-12)	371.00	338.00	350.00

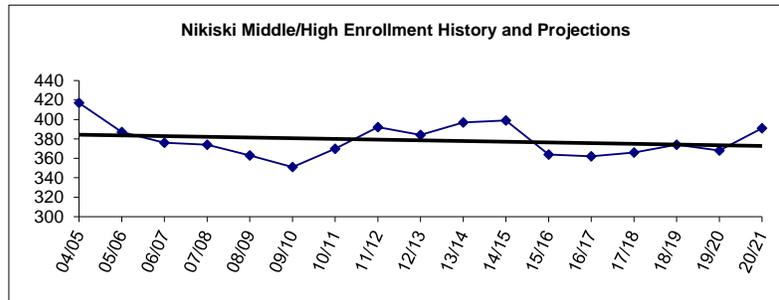
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	1.50	1.50	1.50
21.20	21.50	21.70	Teacher (Includes Quest)	21.40	19.50	19.40
1.70	1.67	1.72	Specialist*	1.72	1.70	1.70
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>29.40</u>	<u>29.67</u>	<u>29.92</u>	Certificated Subtotal	<u>29.62</u>	<u>27.70</u>	<u>27.60</u>
5.28	5.28	5.28	Special Ed Aide	5.28	4.40	4.40
0.88	0.88	1.88	Aide	0.88	1.88	1.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.00	3.00	3.00	Support	3.00	3.00	3.00
4.00	3.50	3.50	Custodian	3.50	3.50	3.50
<u>14.04</u>	<u>13.54</u>	<u>14.54</u>	Non-Certificated Subtotal	<u>13.54</u>	<u>13.66</u>	<u>13.66</u>
<u>43.44</u>	<u>43.21</u>	<u>44.46</u>	Total	<u>43.16</u>	<u>41.36</u>	<u>41.26</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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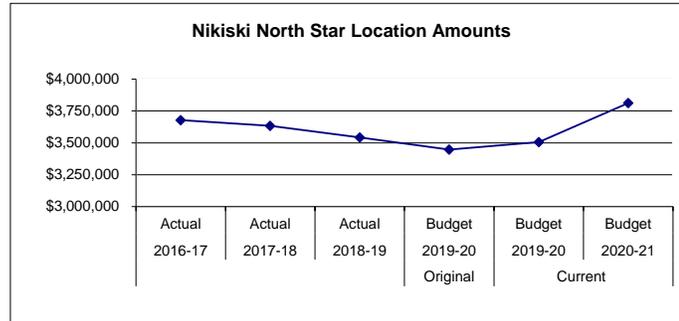
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 52 Nikiski North Star Elementary

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,821,915	\$ 1,805,618	\$ 1,713,217	3100 Certificated Salaries	\$ 1,664,012	\$ 1,677,392	\$ 1,758,832	\$ 81,440	5
451,624	466,332	462,756	3200 Non-Certificated Salaries	427,811	467,853	502,311	34,458	7
1,152,170	1,122,016	1,108,901	3500 Employee Benefits	1,131,661	1,134,607	1,327,729	193,122	17
<u>3,425,709</u>	<u>3,393,966</u>	<u>3,284,874</u>	Subtotal - Personnel Services	<u>3,223,484</u>	<u>3,279,852</u>	<u>3,588,872</u>	<u>309,020</u>	<u>9</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
931	1,214	-	4200 Staff Travel	900	900	900	-	-
-	20	50	4250 Student Travel	-	-	-	-	-
17,041	15,987	16,300	4300 Utility Services	16,691	16,691	17,151	460	3
168,640	155,270	172,807	4350 Energy	166,896	166,896	165,572	(1,324)	(1)
5,556	5,618	8,424	4400 Other Purchased Services	4,266	4,266	4,307	41	1
58,685	57,418	58,681	4500 Supplies, Materials, and Media	33,632	36,291	34,017	(2,274)	(6)
1,230	396	998	4900 Other Expenses	1,135	1,135	1,135	-	-
<u>252,083</u>	<u>235,923</u>	<u>257,260</u>	Subtotal - Other	<u>223,520</u>	<u>226,179</u>	<u>223,082</u>	<u>(3,097)</u>	<u>(1)</u>
1,202	3,422	-	5100 Equipment	-	-	-	-	-
<u>\$ 3,678,994</u>	<u>\$ 3,633,311</u>	<u>\$ 3,542,134</u>	Location Totals	<u>\$ 3,447,004</u>	<u>\$ 3,506,031</u>	<u>\$ 3,811,954</u>	<u>\$ 305,923</u>	<u>9</u>



Nikiski North Star Elementary School serves grades pre-school - 6, and is located in Nikiski, Alaska on the Kenai Peninsula. In 2004 the two Nikiski elementary schools consolidated into one, with the new name of Nikiski North Star Elementary (NNS). The school is characterized by strong parental and community support. NNS is proud to be considered a CHARACTER COUNTS! school. Academics, specifically reading comprehension and mathematics, continue to be the main focus of the school. Additional support within the school is provided by Title I, the Boys and Girls Club, Central Peninsula Counseling Services, NAKENU and the Salamatof Native Corporation. In addition, NNS offers a morning and afternoon pre-kindergarten class for local four year olds.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 52 Nikiski North Star Elementary

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
378.00	367.00	337.00	Enrollment in ADM (K-5)	308.00	342.00	312.00

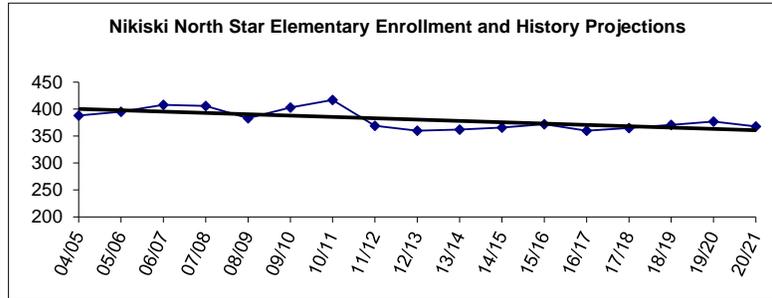
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
20.00	20.00	17.50	Teacher (Includes Quest)	16.50	16.50	16.50
1.50	1.50	1.50	Specialist*	1.50	1.50	1.50
4.00	3.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>26.50</u>	<u>25.50</u>	<u>24.00</u>	Certificated Subtotal	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>
3.96	4.17	4.17	Special Ed Aide	4.17	5.93	5.93
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.75	1.75	1.75	Support	1.75	1.50	1.50
3.00	2.50	2.50	Custodian	2.50	2.50	2.50
<u>10.03</u>	<u>9.74</u>	<u>9.74</u>	Non-Certificated Subtotal	<u>9.74</u>	<u>11.25</u>	<u>11.25</u>
<u>36.53</u>	<u>35.24</u>	<u>33.74</u>	Total	<u>32.74</u>	<u>34.25</u>	<u>34.25</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.



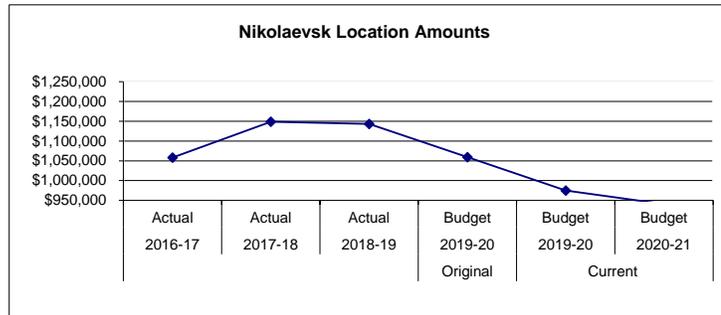
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 38 Nikolaevsk Elementary / High

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 518,735	\$ 531,562	\$ 518,803	3100 Certificated Salaries	\$ 483,332	\$ 431,151	\$ 400,476	\$ (30,675)	(7)
136,617	169,414	163,432	3200 Non-Certificated Salaries	138,545	141,630	144,494	2,864	2
297,462	338,331	354,455	3500 Employee Benefits	340,143	300,713	300,299	(414)	(0)
<u>952,814</u>	<u>1,039,307</u>	<u>1,036,690</u>	Subtotal - Personnel Services	<u>962,020</u>	<u>873,494</u>	<u>845,269</u>	<u>(28,225)</u>	(3)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,644	1,735	1,527	4200 Staff Travel	3,150	3,150	3,150	-	-
4,465	4,464	3,596	4250 Student Travel	-	3,638	-	(3,638)	(100)
9,774	10,095	10,150	4300 Utility Services	8,634	8,634	9,615	981	11
68,541	74,553	70,125	4350 Energy	69,830	69,830	71,072	1,242	2
611	957	817	4400 Other Purchased Services	1,564	1,614	1,168	(446)	(28)
14,329	16,268	16,905	4500 Supplies, Materials, and Media	11,918	12,043	7,940	(4,103)	(34)
1,136	1,439	1,409	4900 Other Expenses	2,392	2,415	2,392	(23)	(1)
<u>100,500</u>	<u>109,511</u>	<u>104,529</u>	Subtotal - Other	<u>97,488</u>	<u>101,324</u>	<u>95,337</u>	<u>(5,987)</u>	(6)
4,703	-	1,781	5100 Equipment	-	-	-	-	-
<u>\$ 1,058,017</u>	<u>\$ 1,148,818</u>	<u>\$ 1,143,000</u>	Location Totals	<u>\$ 1,059,508</u>	<u>\$ 974,818</u>	<u>\$ 940,606</u>	<u>\$ (34,212)</u>	(4)



Nikolaevsk School serves students in grades K-12 and is located in Nikolaevsk, Alaska. Nikolaevsk is located on the Kenai Peninsula via the North Fork Road, which junctions with the Sterling Highway 9 miles from Anchor Point. Students enjoy different activities which include cross country running, basketball, volleyball and battle of the books. The community of Nikolaevsk was founded as a Russian Old Believer community in 1968; however, demographics of the community are changing as more non-Russian families and retirees are moving into the community and enjoying the slower pace and quieter life style that the community has to offer.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
64.00	76.00	77.00	Enrollment in ADM (K-12)	78.00	48.00	40.00

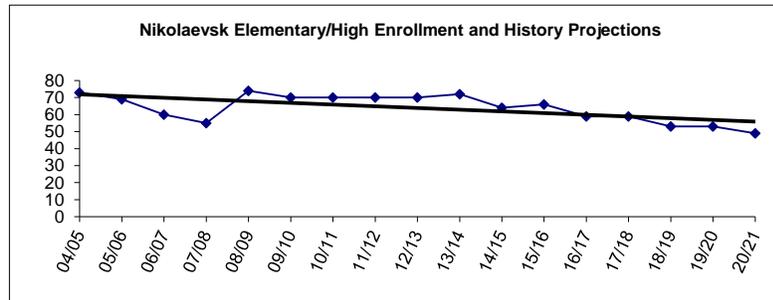
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.20
4.00	5.00	5.00	Teacher (Includes Quest)	4.50	3.50	3.00
0.40	0.40	0.40	Specialist*	0.40	0.40	0.40
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>5.90</u>	<u>6.90</u>	<u>6.90</u>	Certificated Subtotal	<u>6.40</u>	<u>5.40</u>	<u>4.60</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.18	0.18	0.18	Nurse***	0.18	0.18	0.18
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.94</u>	<u>2.94</u>	<u>2.94</u>	Non-Certificated Subtotal	<u>2.94</u>	<u>2.94</u>	<u>2.94</u>
<u>8.84</u>	<u>9.84</u>	<u>9.84</u>	Total	<u>9.34</u>	<u>8.34</u>	<u>7.54</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.



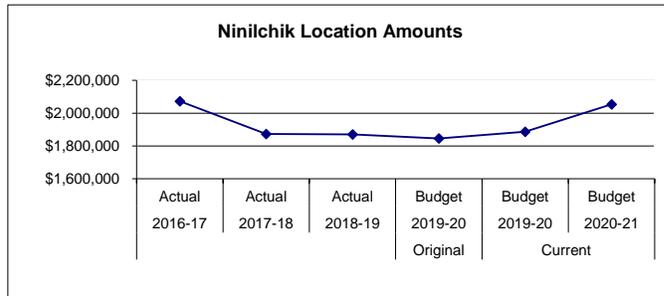
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 02 Ninilchik Elementary / High

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 912,539	\$ 856,141	\$ 808,440	3100 Certificated Salaries	\$ 795,568	\$ 810,284	\$ 882,010	\$ 71,726	9
337,577	299,940	313,301	3200 Non-Certificated Salaries	304,870	318,801	322,331	3,530	1
628,111	539,466	554,961	3500 Employee Benefits	575,278	576,929	672,574	95,645	17
<u>1,878,227</u>	<u>1,695,547</u>	<u>1,676,702</u>	Subtotal - Personnel Services	<u>1,675,716</u>	<u>1,706,014</u>	<u>1,876,915</u>	<u>170,901</u>	<u>10</u>
4,800	-	5,000	4100 Professional and Technical Services	-	4,656	-	(4,656)	(100)
2,878	2,554	2,525	4200 Staff Travel	2,925	2,925	2,925	-	-
5,580	5,580	4,495	4250 Student Travel	-	4,214	-	(4,214)	(100)
4,987	3,697	3,839	4300 Utility Services	4,327	4,327	4,142	(185)	(4)
142,975	141,945	149,078	4350 Energy	138,073	138,073	144,666	6,593	5
2,138	2,223	1,932	4400 Other Purchased Services	2,617	2,617	2,659	42	2
22,295	18,908	22,457	4500 Supplies, Materials, and Media	19,801	20,622	20,329	(293)	(1)
2,246	2,399	4,167	4900 Other Expenses	1,965	3,230	1,965	(1,265)	(39)
<u>187,899</u>	<u>177,306</u>	<u>193,493</u>	Subtotal - Other	<u>169,708</u>	<u>180,664</u>	<u>176,686</u>	<u>678</u>	<u>0</u>
6,684	-	55	5100 Equipment	-	-	-	-	-
<u>\$ 2,072,810</u>	<u>\$ 1,872,853</u>	<u>\$ 1,870,250</u>	Location Totals	<u>\$ 1,845,424</u>	<u>\$ 1,886,678</u>	<u>\$ 2,053,601</u>	<u>\$ 171,579</u>	<u>9</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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
125.00	109.00	114.00	Enrollment in ADM (K-12)	107.00	119.00	111.00

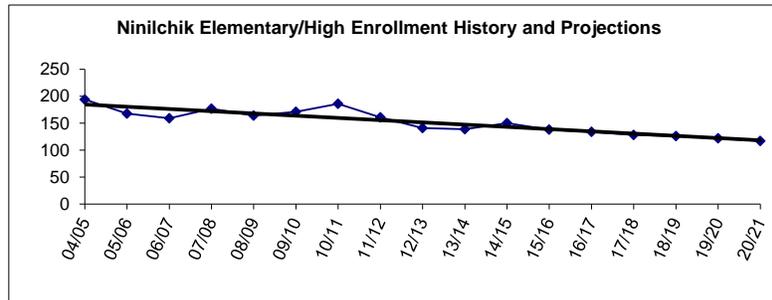
FTE's Included In Current Budget

1.00	1.00	0.80	Administrator	0.80	0.80	0.80
8.66	7.00	7.00	Teacher (Includes Quest)	6.50	6.50	7.00
0.80	0.80	0.70	Specialist*	0.70	0.80	0.80
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>12.46</u>	<u>10.80</u>	<u>10.50</u>	Certificated Subtotal	<u>10.00</u>	<u>10.10</u>	<u>10.60</u>
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
-	-	-	Aide	-	-	-
0.40	0.31	0.40	Nurse***	0.40	0.40	0.40
2.00	2.00	2.00	Support	2.00	2.00	2.00
2.50	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.66</u>	<u>6.07</u>	<u>6.16</u>	Non-Certificated Subtotal	<u>6.16</u>	<u>6.16</u>	<u>6.16</u>
<u><u>19.12</u></u>	<u><u>16.87</u></u>	<u><u>16.66</u></u>	Total	<u><u>16.16</u></u>	<u><u>16.26</u></u>	<u><u>16.76</u></u>

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

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

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

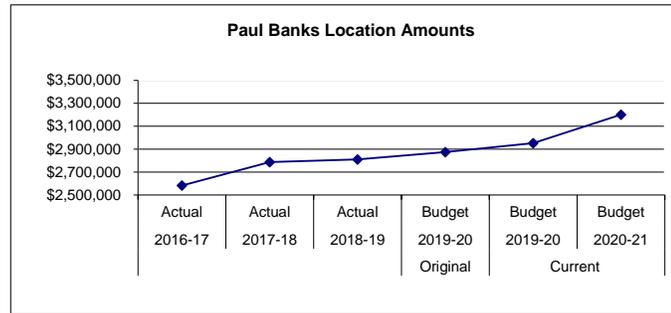


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,206,645	\$ 1,269,149	\$ 1,313,582	3100 Certificated Salaries	\$ 1,335,929	\$ 1,309,836	\$ 1,372,868	\$ 63,032	5
381,520	452,939	420,055	3200 Non-Certificated Salaries	418,170	486,174	511,367	25,193	5
839,425	911,529	918,253	3500 Employee Benefits	980,458	1,013,017	1,174,049	161,032	16
<u>2,427,590</u>	<u>2,633,617</u>	<u>2,651,890</u>	Subtotal - Personnel Services	<u>2,734,557</u>	<u>2,809,027</u>	<u>3,058,284</u>	<u>249,257</u>	9
710	-	1,250	4100 Professional and Technical Services	-	-	-	-	-
504	681	979	4200 Staff Travel	1,350	1,350	1,350	-	-
19,250	12,740	23,044	4300 Utility Services	17,145	17,145	18,668	1,523	9
97,096	97,063	99,499	4350 Energy	94,004	94,004	97,886	3,882	4
2,320	12,838	2,725	4400 Other Purchased Services	2,275	2,830	2,067	(763)	(27)
27,457	28,373	30,052	4500 Supplies, Materials, and Media	22,653	25,956	21,061	(4,895)	(19)
754	718	718	4900 Other Expenses	1,772	1,772	1,772	-	-
<u>148,091</u>	<u>152,413</u>	<u>158,267</u>	Subtotal - Other	<u>139,199</u>	<u>143,057</u>	<u>142,804</u>	<u>(253)</u>	(0)
<u>6,437</u>	<u>-</u>	<u>128</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 2,582,118</u>	<u>\$ 2,786,030</u>	<u>\$ 2,810,285</u>	Location Totals	<u>\$ 2,873,756</u>	<u>\$ 2,952,084</u>	<u>\$ 3,201,088</u>	<u>\$ 249,004</u>	8



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
223.00	215.00	232.00	Enrollment in ADM (PS-2)	194.00	206.00	174.00

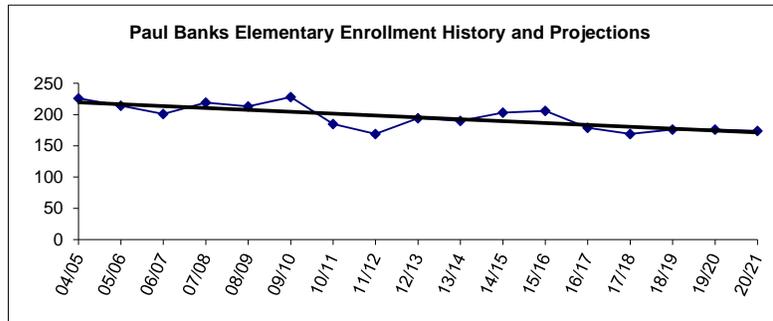
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.50	11.00	Teacher (Includes Quest)	11.50	11.50	11.50
1.40	1.40	1.40	Specialist*	1.40	1.86	1.86
4.00	4.00	5.00	Special Ed Teacher**	5.00	5.00	4.00
<u>16.90</u>	<u>16.90</u>	<u>18.40</u>	Certificated Subtotal	<u>18.90</u>	<u>19.36</u>	<u>18.36</u>
4.93	7.57	7.04	Special Ed Aide	7.04	8.45	8.45
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
2.00	1.50	1.50	Custodian	1.50	1.50	1.50
<u>9.19</u>	<u>11.33</u>	<u>10.80</u>	Non-Certificated Subtotal	<u>10.80</u>	<u>12.21</u>	<u>12.21</u>
<u>26.09</u>	<u>28.23</u>	<u>29.20</u>	Total	<u>29.70</u>	<u>31.57</u>	<u>30.57</u>

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

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

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



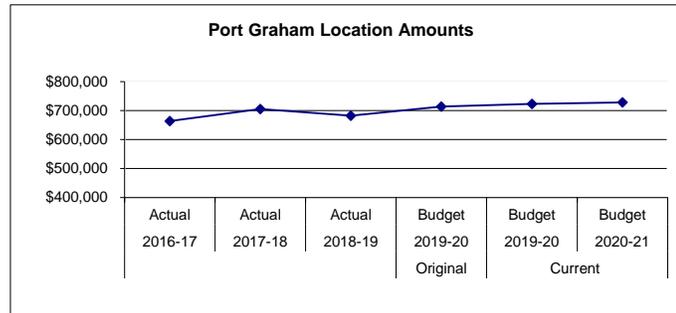
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 40 Port Graham Elementary / High

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 183,468	\$ 190,257	\$ 196,716	3100 Certificated Salaries	\$ 223,587	\$ 224,594	\$ 188,221	\$ (36,373)	(16)
74,059	79,584	74,819	3200 Non-Certificated Salaries	86,561	84,053	86,085	2,032	2
149,254	154,486	125,111	3500 Employee Benefits	139,457	146,473	183,941	37,468	26
<u>406,781</u>	<u>424,327</u>	<u>396,646</u>	Subtotal - Personnel Services	<u>449,605</u>	<u>455,120</u>	<u>458,247</u>	<u>3,127</u>	1
420	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,563	3,643	3,216	4200 Staff Travel	4,600	4,600	4,600	-	-
2,700	2,700	2,175	4250 Student Travel	-	2,175	-	(2,175)	(100)
133,967	153,649	155,198	4300 Utility Services	151,400	151,400	152,233	833	1
98,874	102,294	104,888	4350 Energy	96,937	96,937	102,018	5,081	5
2,378	6,319	5,119	4400 Other Purchased Services	2,722	2,877	2,680	(197)	(7)
8,763	10,492	9,779	4500 Supplies, Materials, and Media	6,623	7,690	6,056	(1,634)	(21)
2,735	2,225	2,492	4900 Other Expenses	2,427	2,443	2,427	(16)	(1)
<u>253,400</u>	<u>281,322</u>	<u>282,867</u>	Subtotal - Other	<u>264,709</u>	<u>268,122</u>	<u>270,014</u>	<u>1,892</u>	1
3,832	-	3,187	5100 Equipment	-	-	-	-	-
<u>\$ 664,013</u>	<u>\$ 705,649</u>	<u>\$ 682,700</u>	Location Totals	<u>\$ 714,314</u>	<u>\$ 723,242</u>	<u>\$ 728,261</u>	<u>\$ 5,019</u>	1



Port Graham School serves students in grades K-12 and is located in Port Graham, Alaska. Port Graham is located near the southern tip of the Kenai Peninsula and lies east of Nanwalek, and can only be reached by air or water. Curriculum is offered via classroom instruction and distance learning with online classes. Students also participate in athletics such as basketball and volleyball with other schools in the district. Project Grad is an active part of the school with students involved in community and leadership service projects.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 40 Port Graham Elementary / High

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
38.00	33.00	37.00	Enrollment in ADM (K-12)	38.00	34.00	34.00

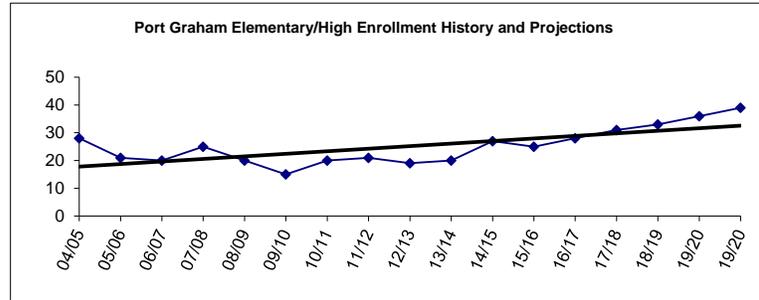
FTE's Included In Current Budget

0.20	0.20	0.25	Administrator	0.25	0.25	0.25
2.00	2.00	2.50	Teacher (Includes Quest)	2.50	3.00	2.00
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.47	0.40	0.40	Special Ed Teacher**	0.40	0.20	0.20
<u>2.87</u>	<u>2.80</u>	<u>3.35</u>	Certificated Subtotal	<u>3.35</u>	<u>3.65</u>	<u>2.65</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.05	0.07	0.08	Nurse***	0.08	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.31</u>	<u>2.33</u>	<u>2.34</u>	Non-Certificated Subtotal	<u>2.34</u>	<u>2.26</u>	<u>2.26</u>
<u>5.18</u>	<u>5.13</u>	<u>5.69</u>	Total	<u>5.69</u>	<u>5.91</u>	<u>4.91</u>

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

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

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

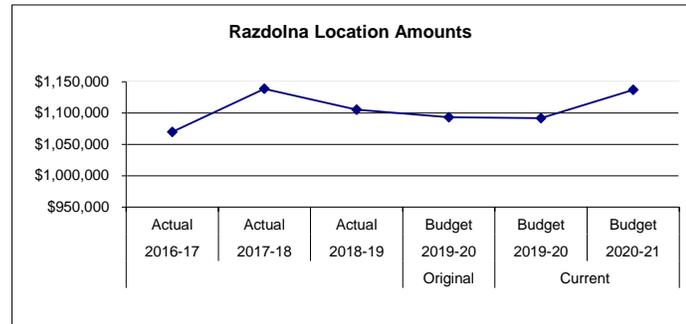


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 425,523	\$ 451,517	\$ 479,463	3100 Certificated Salaries	\$ 462,134	\$ 444,434	\$ 435,701	\$ (8,733)	(2)
173,117	195,652	163,316	3200 Non-Certificated Salaries	154,041	183,066	186,916	3,850	2
364,747	389,249	360,527	3500 Employee Benefits	377,689	364,636	413,423	48,787	13
<u>963,387</u>	<u>1,036,418</u>	<u>1,003,306</u>	Subtotal - Personnel Services	<u>993,864</u>	<u>992,136</u>	<u>1,036,040</u>	<u>43,904</u>	4
-	-	50	4100 Professional and Technical Services	-	-	-	-	-
805	530	1,053	4200 Staff Travel	675	675	675	-	-
7,550	8,118	7,273	4300 Utility Services	7,800	7,800	7,826	26	0
26,042	23,700	24,903	4350 Energy	23,965	23,965	24,882	917	4
53,426	53,249	53,830	4400 Other Purchased Services	53,889	53,889	55,295	1,406	3
18,014	15,843	14,207	4500 Supplies, Materials, and Media	12,214	12,191	11,143	(1,048)	(9)
328	863	850	4900 Other Expenses	1,154	1,269	1,154	(115)	(9)
<u>106,165</u>	<u>102,303</u>	<u>102,166</u>	Subtotal - Other	<u>99,697</u>	<u>99,789</u>	<u>100,975</u>	<u>1,186</u>	1
440	-	151	5100 Equipment	-	-	-	-	-
<u>\$ 1,069,992</u>	<u>\$ 1,138,721</u>	<u>\$ 1,105,623</u>	Location Totals	<u>\$ 1,093,561</u>	<u>\$ 1,091,925</u>	<u>\$ 1,137,015</u>	<u>\$ 45,090</u>	4



Razdolna School, located in the Village of Razdolna just outside of Homer, Alaska, is housed in a facility leased from the Village of Razdolna. The leased facility has been the home of Razdolna School since 1986 and currently houses students in grades K-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
85.00	90.00	94.00	Enrollment in ADM (K-12)	96.00	83.00	87.00

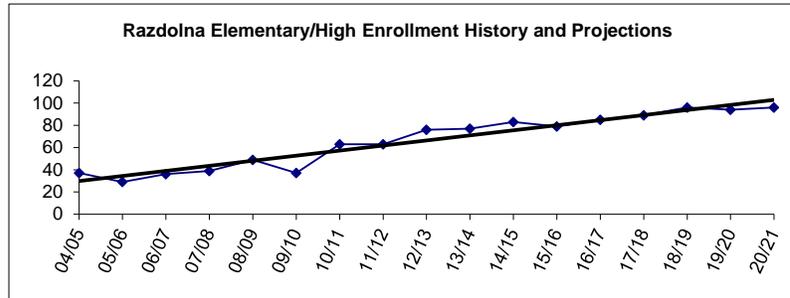
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	5.50	6.00	Teacher (Includes Quest)	5.50	5.50	5.00
0.27	0.27	0.27	Specialist*	0.27	0.17	0.17
0.60	0.60	0.60	Special Ed Teacher**	0.60	0.60	0.60
<u>6.87</u>	<u>6.87</u>	<u>7.37</u>	Certificated Subtotal	<u>6.87</u>	<u>6.77</u>	<u>6.27</u>
-	-	-	Special Ed Aide	-	0.88	0.88
2.64	2.25	2.25	Aide	2.25	2.25	2.25
0.18	0.14	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>4.45</u>	<u>4.02</u>	<u>3.88</u>	Non-Certificated Subtotal	<u>3.88</u>	<u>4.76</u>	<u>4.76</u>
<u><u>11.32</u></u>	<u><u>10.89</u></u>	<u><u>11.25</u></u>	Total	<u><u>10.75</u></u>	<u><u>11.53</u></u>	<u><u>11.03</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.

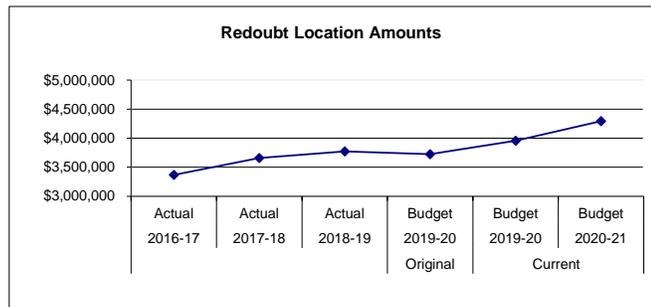


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,576,296	\$ 1,746,615	\$ 1,825,418	3100 Certificated Salaries	\$ 1,739,485	\$ 1,900,169	\$ 1,989,586	\$ 89,417	5
544,259	576,059	595,431	3200 Non-Certificated Salaries	571,358	588,130	607,471	19,341	3
1,077,165	1,164,644	1,184,456	3500 Employee Benefits	1,261,678	1,314,320	1,540,938	226,618	17
<u>3,197,720</u>	<u>3,487,318</u>	<u>3,605,305</u>	Subtotal - Personnel Services	<u>3,572,521</u>	<u>3,802,619</u>	<u>4,137,995</u>	<u>335,376</u>	9
665	(27)	132	4200 Staff Travel	1,350	1,350	1,350	-	-
8,096	7,965	8,752	4300 Utility Services	7,102	7,102	7,796	694	10
105,994	104,975	101,794	4350 Energy	103,858	103,858	104,254	396	0
5,508	5,357	4,981	4400 Other Purchased Services	3,591	3,741	3,841	100	3
47,744	53,864	49,054	4500 Supplies, Materials, and Media	34,243	37,307	36,852	(455)	(1)
700	718	718	4900 Other Expenses	1,221	1,221	1,221	-	-
<u>168,707</u>	<u>172,852</u>	<u>165,431</u>	Subtotal - Other	<u>151,365</u>	<u>154,579</u>	<u>155,314</u>	<u>735</u>	0
<u>1,374</u>	<u>443</u>	<u>1,609</u>	5100 Equipment	-	-	-	-	-
<u>\$ 3,367,801</u>	<u>\$ 3,660,613</u>	<u>\$ 3,772,345</u>	Location Totals	<u>\$ 3,723,886</u>	<u>\$ 3,957,198</u>	<u>\$ 4,293,309</u>	<u>\$ 336,111</u>	8



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
369.00	358.00	337.00	Enrollment in ADM (K-6)	320.00	368.00	344.00

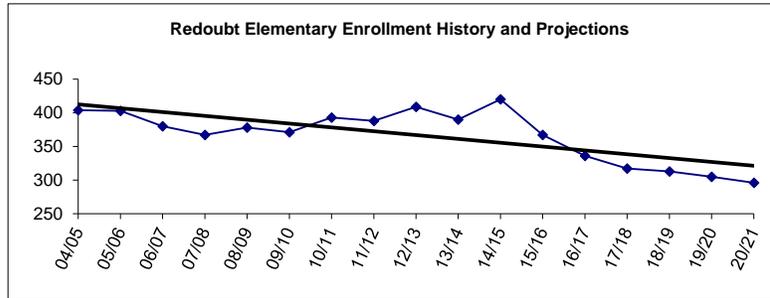
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
17.00	17.50	18.00	Teacher (Includes Quest)	17.00	18.00	18.00
2.30	1.55	1.50	Specialist*	1.50	1.65	1.65
2.00	3.10	3.20	Special Ed Teacher**	3.20	5.00	5.00
<u>22.30</u>	<u>23.15</u>	<u>23.70</u>	Certificated Subtotal	<u>22.70</u>	<u>25.65</u>	<u>25.65</u>
5.78	8.42	8.42	Special Ed Aide	8.42	8.69	8.69
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
3.00	2.50	2.50	Custodian	2.50	2.50	2.50
<u>11.60</u>	<u>13.74</u>	<u>13.74</u>	Non-Certificated Subtotal	<u>13.74</u>	<u>14.01</u>	<u>14.01</u>
<u><u>33.90</u></u>	<u><u>36.89</u></u>	<u><u>37.44</u></u>	Total	<u><u>36.44</u></u>	<u><u>39.66</u></u>	<u><u>39.66</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.

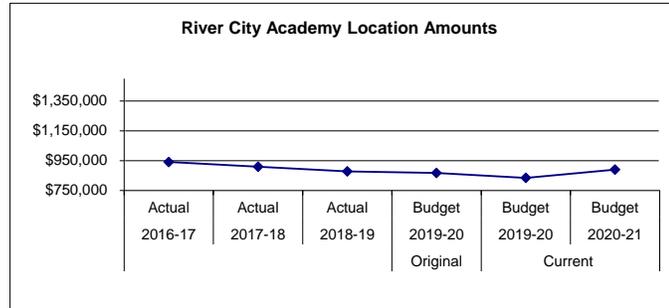


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 545,078	\$ 535,873	\$ 520,644	3100 Certificated Salaries	\$ 497,072	\$ 531,629	\$ 549,964	\$ 18,335	3
87,438	82,851	68,849	3200 Non-Certificated Salaries	72,242	37,609	39,450	1,841	5
295,126	277,644	267,028	3500 Employee Benefits	285,785	252,238	286,531	34,293	14
<u>927,642</u>	<u>896,368</u>	<u>856,521</u>	Subtotal - Personnel Services	<u>855,099</u>	<u>821,476</u>	<u>875,945</u>	<u>54,469</u>	<u>7</u>
534	1,467	58	4200 Staff Travel	675	675	675	-	-
101	-	604	4300 Utility Services	200	200	200	-	-
452	250	438	4400 Other Purchased Services	981	981	1,137	156	16
10,578	10,056	18,976	4500 Supplies, Materials, and Media	9,701	9,775	11,421	1,646	17
620	670	892	4900 Other Expenses	1,267	1,111	1,267	156	14
<u>12,285</u>	<u>12,443</u>	<u>20,968</u>	Subtotal - Other	<u>12,824</u>	<u>12,742</u>	<u>14,700</u>	<u>1,958</u>	<u>15</u>
1,316	-	1,089	5100 Equipment	-	-	-	-	-
<u>\$ 941,243</u>	<u>\$ 908,811</u>	<u>\$ 878,578</u>	Location Totals	<u>\$ 867,923</u>	<u>\$ 834,218</u>	<u>\$ 890,645</u>	<u>\$ 56,427</u>	<u>7</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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
81.00	81.00	70.00	Enrollment in ADM (7-12)	70.00	83.00	85.00

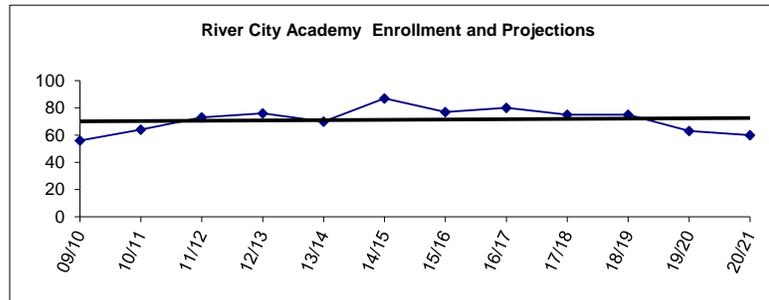
FTE's Included In Current Budget

1.00	1.00	0.50	Administrator	0.50	0.50	0.50
4.00	4.00	4.50	Teacher	3.50	4.50	4.50
0.25	0.40	0.40	Specialist*	0.40	0.33	0.33
1.68	1.65	1.60	Special Ed Teacher**	1.60	1.00	1.00
<u>6.93</u>	<u>7.05</u>	<u>7.00</u>	Certificated Subtotal	<u>6.00</u>	<u>6.33</u>	<u>6.33</u>
0.88	0.88	0.88	Special Ed Aide	0.88	-	-
0.13	0.13	0.13	Nurse***	0.13	0.13	0.13
0.88	0.88	0.88	Support	0.88	0.88	0.88
-	-	-	Custodian	-	-	-
<u>1.89</u>	<u>1.89</u>	<u>1.89</u>	Non-Certificated Subtotal	<u>1.89</u>	<u>1.01</u>	<u>1.01</u>
<u><u>8.82</u></u>	<u><u>8.94</u></u>	<u><u>8.89</u></u>	Totals	<u><u>7.89</u></u>	<u><u>7.34</u></u>	<u><u>7.34</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.

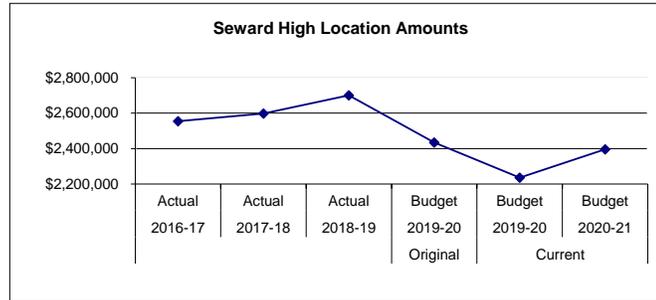


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,013,834	\$ 1,071,896	\$ 1,073,978	3100 Certificated Salaries	\$ 925,987	\$ 858,218	\$ 911,141	\$ 52,923	6
458,087	447,118	469,984	3200 Non-Certificated Salaries	458,839	374,424	383,697	9,273	2
716,980	713,372	741,443	3500 Employee Benefits	725,718	653,796	759,342	105,546	16
<u>2,188,901</u>	<u>2,232,386</u>	<u>2,285,405</u>	Subtotal - Personnel Services	<u>2,110,544</u>	<u>1,886,438</u>	<u>2,054,180</u>	<u>167,742</u>	<u>9</u>
-	-	45,390	4100 Professional and Technical Services	-	-	-	-	-
3,381	2,425	3,918	4200 Staff Travel	6,750	6,750	6,750	-	-
19,255	19,255	15,510	4250 Student Travel	-	15,466	-	(15,466)	(100)
115,778	99,438	102,556	4300 Utility Services	108,087	108,087	115,571	7,484	7
156,426	177,985	198,636	4350 Energy	167,414	167,414	177,683	10,269	6
5,002	6,181	3,192	4400 Other Purchased Services	3,193	4,927	3,245	(1,682)	(34)
39,326	47,106	31,444	4500 Supplies, Materials, and Media	32,460	39,113	32,919	(6,194)	(16)
4,041	4,324	6,599	4900 Other Expenses	5,866	6,801	5,866	(935)	(14)
<u>343,209</u>	<u>356,714</u>	<u>407,245</u>	Subtotal - Other	<u>323,770</u>	<u>348,558</u>	<u>342,034</u>	<u>(6,524)</u>	<u>(2)</u>
<u>23,101</u>	<u>8,700</u>	<u>8,215</u>	5100 Equipment	-	834	-	(834)	-
<u>\$ 2,555,211</u>	<u>\$ 2,597,800</u>	<u>\$ 2,700,865</u>	Location Totals	<u>\$ 2,434,314</u>	<u>\$ 2,235,830</u>	<u>\$ 2,396,214</u>	<u>\$ 160,384</u>	<u>7</u>



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
186.00	180.00	157.00	Enrollment in ADM (9-12)	155.00	158.00	160.00

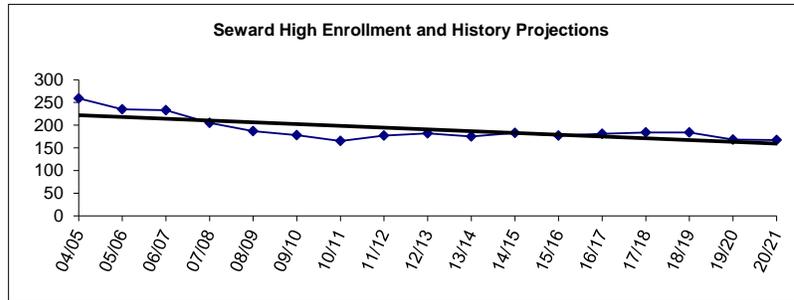
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	0.50	0.50
8.63	9.00	8.83	Teacher (Includes Quest)	7.00	7.00	7.25
1.10	1.15	1.12	Specialist*	1.12	0.85	0.85
1.90	1.85	1.88	Special Ed Teacher**	1.88	2.00	2.00
<u>12.63</u>	<u>13.00</u>	<u>12.83</u>	Certificated Subtotal	<u>11.00</u>	<u>10.35</u>	<u>10.60</u>
2.64	3.52	3.52	Special Ed Aide	3.52	1.76	1.76
0.44	0.44	1.04	Aide (ELL tutor budgeted @ Loc. 92)	0.44	1.04	1.04
0.22	0.39	0.39	Nurse***	0.39	0.39	0.39
3.00	3.00	3.00	Support	3.00	3.00	3.00
2.50	2.00	2.00	Custodian	2.00	2.00	2.00
<u>8.80</u>	<u>9.35</u>	<u>9.95</u>	Non-Certificated Subtotal	<u>9.35</u>	<u>8.19</u>	<u>8.19</u>
<u>21.43</u>	<u>22.35</u>	<u>22.78</u>	Total	<u>20.35</u>	<u>18.54</u>	<u>18.79</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.

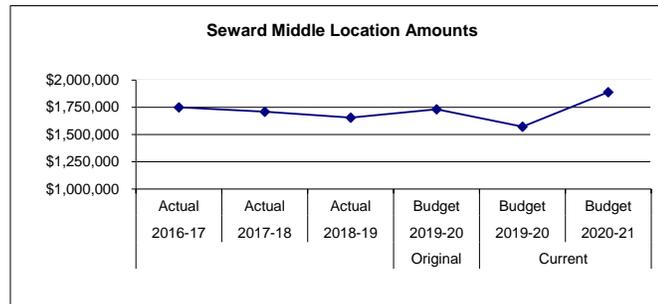


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 804,084	\$ 817,180	\$ 728,868	3100 Certificated Salaries	\$ 797,193	\$ 713,268	\$ 852,862	\$ 139,594	20
224,135	215,380	233,454	3200 Non-Certificated Salaries	219,201	196,516	213,706	17,190	9
504,034	477,694	478,897	3500 Employee Benefits	512,866	456,071	612,350	156,279	34
<u>1,532,253</u>	<u>1,510,254</u>	<u>1,441,219</u>	Subtotal - Personnel Services	<u>1,529,260</u>	<u>1,365,855</u>	<u>1,678,918</u>	<u>313,063</u>	<u>23</u>
929	1,336	1,512	4200 Staff Travel	1,300	1,300	1,300	-	-
3,592	3,592	2,893	4250 Student Travel	-	2,667	-	(2,667)	(100)
55,803	32,905	43,510	4300 Utility Services	48,675	48,675	48,879	204	0
124,047	140,926	142,319	4350 Energy	130,572	130,572	135,764	5,192	4
1,057	1,175	1,033	4400 Other Purchased Services	1,920	1,920	2,108	188	10
23,878	19,340	21,992	4500 Supplies, Materials, and Media	18,865	19,248	20,544	1,296	7
401	788	978	4900 Other Expenses	2,295	2,295	2,295	-	-
<u>209,707</u>	<u>200,062</u>	<u>214,237</u>	Subtotal - Other	<u>203,627</u>	<u>206,677</u>	<u>210,890</u>	<u>4,213</u>	<u>2</u>
7,366	-	113	5100 Equipment	-	-	-	-	-
<u>\$ 1,749,326</u>	<u>\$ 1,710,316</u>	<u>\$ 1,655,569</u>	Location Totals	<u>\$ 1,732,887</u>	<u>\$ 1,572,532</u>	<u>\$ 1,889,808</u>	<u>\$ 317,276</u>	<u>20</u>



Seward Middle School was opened in January 2006 and serves students in grades 7-8 and is located in Seward, Alaska. Seward is located on Resurrection Bay on the southeast coast of the Kenai Peninsula. Students have the opportunity to participate in activities such as cross country running, soccer, basketball, volleyball, wrestling, Nordic skiing and track. Students enjoy specialized classrooms for technology, art, vocational classes, and music. The school also contains an "auditeria"; a space that is used for dining, drama or holding group presentations. Seward Middle is located between the Seward High and Seward Elementary campuses - providing physical alignment between all three schools and opportunities for curricular alignment as well.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
122.00	114.00	122.00	Enrollment in ADM (6-8)	136.00	143.00	154.00

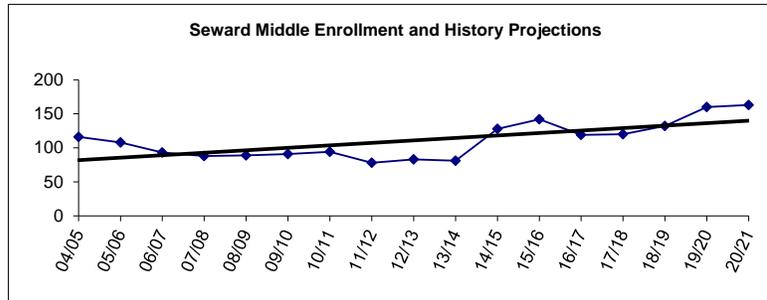
FTE's Included In Current Budget

0.80	1.00	0.50	Administrator	0.50	0.50	0.50
7.99	7.78	7.70	Teacher (Includes Quest)	8.52	7.95	9.70
0.12	0.10	0.17	Specialist*	0.18	0.35	0.35
2.00	2.00	2.00	Special Ed Teacher**	2.00	1.00	1.00
<u>10.91</u>	<u>10.88</u>	<u>10.37</u>	Certificated Subtotal	<u>11.20</u>	<u>9.80</u>	<u>11.55</u>
1.76	1.76	1.87	Special Ed Aide	1.87	0.97	0.97
0.44	0.88	1.28	Aide	0.88	1.28	1.28
0.53	0.35	0.35	Nurse***	0.35	0.35	0.35
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.50	1.00	1.00	Custodian	1.00	1.00	1.00
<u>5.11</u>	<u>4.87</u>	<u>5.38</u>	Non-Certificated Subtotal	<u>4.98</u>	<u>4.48</u>	<u>4.48</u>
<u>16.02</u>	<u>15.75</u>	<u>15.75</u>	Totals	<u>16.18</u>	<u>14.28</u>	<u>16.03</u>

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

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

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

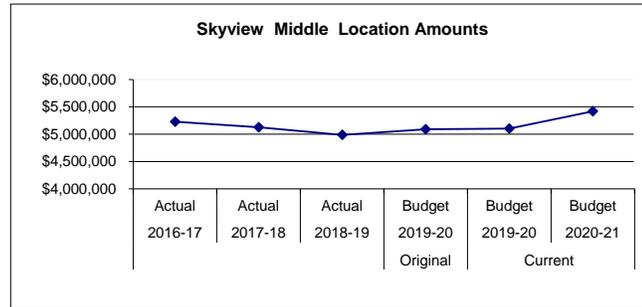


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 2,469,788	\$ 2,485,321	\$ 2,446,581	3100 Certificated Salaries	\$ 2,480,137	\$ 2,431,085	\$ 2,471,145	\$ 40,060	2
670,540	662,859	623,727	3200 Non-Certificated Salaries	649,390	641,732	673,598	31,866	5
1,557,814	1,463,799	1,380,512	3500 Employee Benefits	1,478,317	1,540,922	1,785,356	244,434	16
<u>4,698,142</u>	<u>4,611,979</u>	<u>4,450,820</u>	Subtotal - Personnel Services	<u>4,607,844</u>	<u>4,613,739</u>	<u>4,930,099</u>	<u>316,360</u>	7
-	-	687	4100 Professional and Technical Services	-	-	-	-	-
14	36	115	4200 Staff Travel	675	1,438	675	(763)	100
8,176	7,316	7,083	4250 Student Travel	-	4,168	-	(4,168)	(100)
16,810	15,375	14,397	4300 Utility Services	16,103	16,103	14,800	(1,303)	(8)
423,953	398,677	393,155	4350 Energy	394,650	394,650	405,261	10,611	3
3,832	5,045	10,362	4400 Other Purchased Services	4,979	5,154	4,686	(468)	(9)
71,159	72,741	98,343	4500 Supplies, Materials, and Media	63,570	65,573	60,684	(4,889)	(7)
1,444	1,428	1,428	4900 Other Expenses	2,497	2,397	2,497	100	4
<u>525,388</u>	<u>500,618</u>	<u>525,570</u>	Subtotal - Other	<u>482,474</u>	<u>489,483</u>	<u>488,603</u>	<u>(880)</u>	(0)
5,280	12,343	9,885	5100 Equipment	-	100	-	(100)	(100)
<u>\$ 5,228,810</u>	<u>\$ 5,124,940</u>	<u>\$ 4,986,275</u>	Location Totals	<u>\$ 5,090,318</u>	<u>\$ 5,103,322</u>	<u>\$ 5,418,702</u>	<u>\$ 315,380</u>	6



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
409.00	403.00	410.00	Enrollment in ADM (7-8)	429.00	404.00	401.00

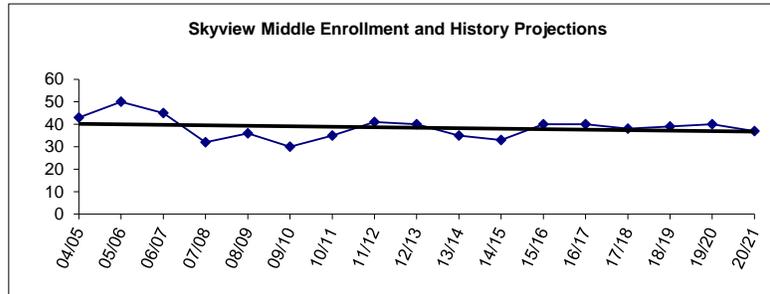
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
22.50	22.00	22.00	Teacher (Includes Quest)	22.50	22.00	21.50
2.42	2.40	2.20	Specialist*	2.20	1.88	1.88
6.00	6.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>32.92</u>	<u>32.40</u>	<u>31.20</u>	Certificated Subtotal	<u>31.70</u>	<u>30.88</u>	<u>30.38</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
4.00	4.00	4.00	Support	4.00	4.00	4.00
<u>4.50</u>	<u>3.50</u>	<u>3.50</u>	Custodian	<u>3.50</u>	<u>4.00</u>	<u>4.00</u>
<u>15.54</u>	<u>14.54</u>	<u>14.54</u>	Non-Certificated Subtotal	<u>14.54</u>	<u>15.04</u>	<u>15.04</u>
<u>48.46</u>	<u>46.94</u>	<u>45.74</u>	Total	<u>46.24</u>	<u>45.92</u>	<u>45.42</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.

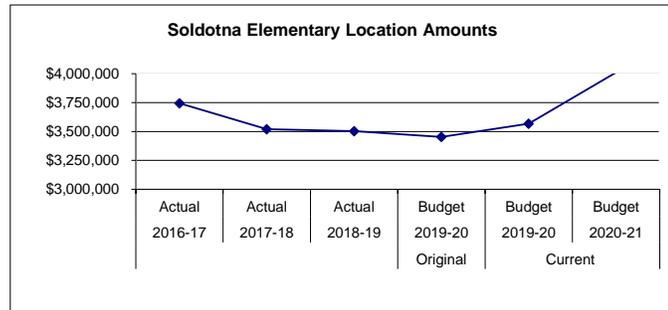


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,730,931	\$ 1,705,834	\$ 1,707,686	3100 Certificated Salaries	\$ 1,622,985	\$ 1,684,374	\$ 1,824,320	\$ 139,946	8
600,334	501,941	506,169	3200 Non-Certificated Salaries	505,093	530,420	588,060	57,640	11
1,248,122	1,149,220	1,123,518	3500 Employee Benefits	1,178,705	1,200,040	1,453,203	253,163	21
<u>3,579,387</u>	<u>3,356,995</u>	<u>3,337,373</u>	Subtotal - Personnel Services	<u>3,306,783</u>	<u>3,414,834</u>	<u>3,865,583</u>	<u>450,749</u>	13
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
491	16	(20)	4200 Staff Travel	1,350	1,350	1,350	-	-
-	20	15	4250 Student Travel	-	-	-	-	-
7,143	8,311	7,228	4300 Utility Services	7,225	7,225	7,618	393	5
102,554	100,951	104,966	4350 Energy	104,267	104,267	102,824	(1,443)	(1)
4,271	3,638	3,293	4400 Other Purchased Services	2,881	2,881	2,870	(11)	(0)
49,500	46,434	48,093	4500 Supplies, Materials, and Media	29,198	33,690	29,651	(4,039)	(12)
700	100	718	4900 Other Expenses	1,216	1,216	1,216	-	-
<u>164,659</u>	<u>159,470</u>	<u>164,293</u>	Subtotal - Other	<u>146,137</u>	<u>150,629</u>	<u>145,529</u>	<u>(5,100)</u>	(3)
<u>654</u>	<u>4,350</u>	<u>2,186</u>	5100 Equipment	-	2,097	-	(2,097)	(100)
<u>\$ 3,744,700</u>	<u>\$ 3,520,815</u>	<u>\$ 3,503,852</u>	Location Totals	<u>\$ 3,452,920</u>	<u>\$ 3,567,560</u>	<u>\$ 4,011,112</u>	<u>\$ 443,552</u>	12



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
330.00	317.00	293.00	Enrollment in ADM (PS-6)	252.00	290.00	251.00

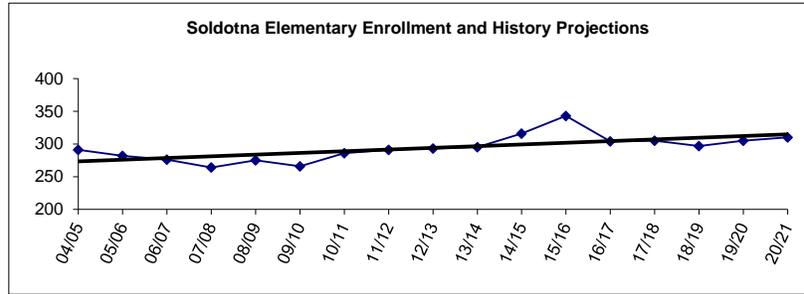
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.65	14.65	14.65	Teacher (Includes Quest)	13.15	13.15	14.15
1.34	1.39	1.30	Specialist*	1.30	1.15	1.15
5.07	5.10	5.00	Special Ed Teacher**	5.00	7.00	7.00
<u>23.06</u>	<u>22.14</u>	<u>21.95</u>	Certificated Subtotal	<u>20.45</u>	<u>22.30</u>	<u>23.30</u>
10.18	7.19	7.27	Special Ed Aide	7.27	9.02	9.02
0.44	0.44	0.40	Aide (ELL tutor budgeted @ Loc. 92)	0.40	0.40	0.40
0.56	0.56	0.56	Nurse***	0.56	0.56	0.56
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.00	2.00	Custodian	2.00	2.00	2.00
<u>15.18</u>	<u>11.69</u>	<u>11.73</u>	Non-Certificated Subtotal	<u>11.73</u>	<u>13.48</u>	<u>13.48</u>
<u><u>38.24</u></u>	<u><u>33.83</u></u>	<u><u>33.68</u></u>	Total	<u><u>32.18</u></u>	<u><u>35.78</u></u>	<u><u>36.78</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.

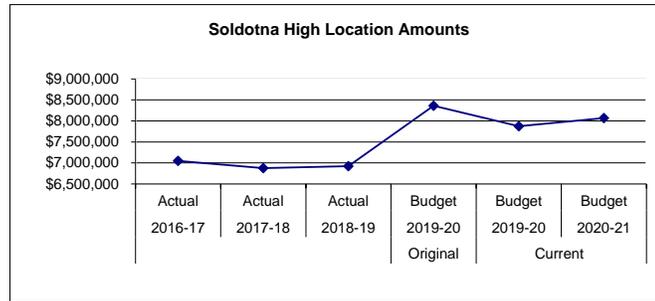


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 3,237,236	\$ 3,111,771	\$ 3,037,038	3100 Certificated Salaries	\$ 3,785,684	\$ 3,701,494	\$ 3,614,667	\$ (86,827)	(2)
1,052,436	1,071,686	1,151,438	3200 Non-Certificated Salaries	1,316,859	1,083,139	1,120,197	37,058	3
2,117,546	2,042,725	2,102,468	3500 Employee Benefits	2,699,580	2,461,005	2,739,129	278,124	11
<u>6,407,218</u>	<u>6,226,182</u>	<u>6,290,944</u>	Subtotal - Personnel services	<u>7,802,123</u>	<u>7,245,638</u>	<u>7,473,993</u>	<u>228,355</u>	3
-	-	687	4100 Professional and Technical Services	-	-	-	-	-
11,567	10,547	12,864	4200 Staff Travel	6,350	6,350	6,350	-	-
30,805	30,805	24,814	4250 Student Travel	-	24,741	-	(24,741)	(100)
25,417	22,056	37,867	4300 Utility Services	24,617	24,617	28,015	3,398	14
414,387	422,567	411,508	4350 Energy	405,966	405,966	416,154	10,188	3
16,615	18,437	21,655	4400 Other Purchased Services	14,263	17,949	16,079	(1,870)	(10)
116,015	107,432	98,396	4500 Supplies, Materials, and Media	97,283	133,277	117,378	(15,899)	(12)
9,202	11,558	12,368	4900 Other Expenses	11,510	16,384	11,510	(4,874)	(30)
<u>624,008</u>	<u>623,402</u>	<u>620,159</u>	Subtotal - Other	<u>559,989</u>	<u>629,284</u>	<u>595,486</u>	<u>(33,798)</u>	(5)
18,213	27,053	11,596	5100 Equipment	-	-	-	-	-
<u>\$ 7,049,439</u>	<u>\$ 6,876,637</u>	<u>\$ 6,922,699</u>	Location Totals	<u>\$ 8,362,112</u>	<u>\$ 7,874,922</u>	<u>\$ 8,069,479</u>	<u>\$ 194,557</u>	2



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
533.00	546.00	532.00	Enrollment in ADM (10-12)	552.00	685.00	726.00

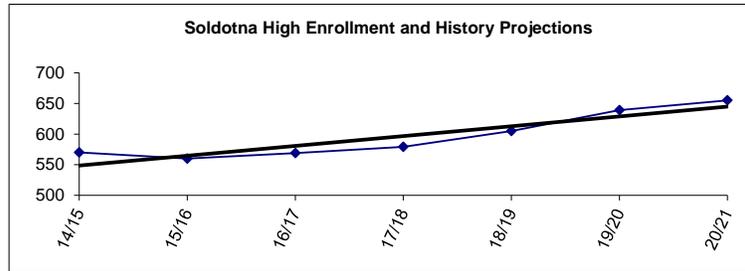
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	3.00	2.00
28.90	27.40	26.30	Teacher (Includes Quest)	27.20	31.20	31.00
4.30	4.06	4.08	Specialist*	4.08	4.95	4.95
7.25	7.15	7.20	Special Ed Teacher**	7.20	7.00	7.00
<u>42.45</u>	<u>40.61</u>	<u>39.58</u>	Certificated Subtotal	<u>40.48</u>	<u>46.15</u>	<u>44.95</u>
11.44	11.44	12.32	Special Ed Aide	12.32	12.32	12.32
0.44	0.44	1.69	Aide	0.44	1.44	1.44
1.00	1.00	1.00	Nurse***	1.00	1.00	1.00
5.50	5.50	5.50	Support	5.00	6.00	6.00
5.50	5.00	5.00	Custodian	5.00	5.50	5.50
<u>23.88</u>	<u>23.38</u>	<u>25.51</u>	Non-Certificated Subtotal	<u>23.76</u>	<u>26.26</u>	<u>26.26</u>
<u>66.33</u>	<u>63.99</u>	<u>65.09</u>	Total	<u>64.24</u>	<u>72.41</u>	<u>71.21</u>

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

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

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



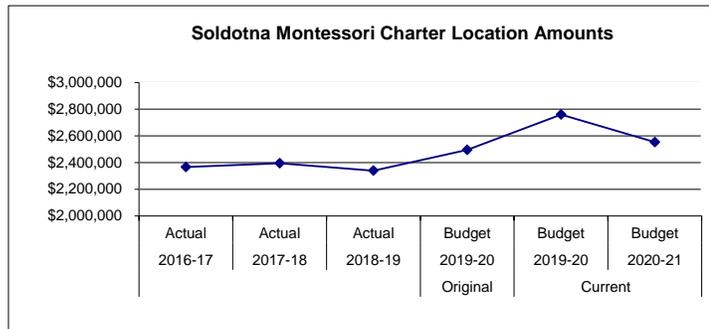
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 64 Soldotna Montessori Charter School

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 831,902	\$ 883,923	\$ 875,486	3100 Certificated Salaries	\$ 885,143	\$ 858,935	\$ 889,425	\$ 30,490	4
311,610	296,729	306,793	3200 Non-Certificated Salaries	300,393	306,799	323,664	16,865	5
620,444	613,536	601,583	3500 Employee Benefits	643,527	660,288	709,544	49,256	7
<u>1,763,956</u>	<u>1,794,188</u>	<u>1,783,862</u>	Subtotal - Personnel Services	<u>1,829,063</u>	<u>1,826,022</u>	<u>1,922,633</u>	<u>96,611</u>	<u>5</u>
20,342	-	1,165	4100 Professional and Technical Services	-	-	-	-	#DIV/0!
7,554	6,998	7,907	4200 Staff Travel	750	750	-	(750)	(100)
228	437	494	4250 Student Travel	-	225	-	(225)	(100)
3,259	3,413	2,859	4300 Utility Services	3,650	3,650	1,950	(1,700)	(47)
34,849	40,714	29,014	4350 Energy	37,000	37,000	32,500	(4,500)	(12)
386,420	415,572	396,385	4400 Other Purchased Services	495	945	-	(945)	(100)
70,360	56,843	41,972	4500 Supplies, Materials, and Media	47,431	47,452	34,062	(13,390)	(28)
5,998	1,248	1,400	4900 Other Expenses	66,528	282,362	5,579	(276,783)	(98)
-	-	-	4900 Other Expenses - Additional Allowable	430,031	481,922	477,226	(4,696)	-
74,060	74,781	73,284	4950 Indirect Costs	79,397	79,397	79,749	352	0
<u>603,070</u>	<u>600,006</u>	<u>554,480</u>	Subtotal - Other	<u>665,282</u>	<u>933,703</u>	<u>631,066</u>	<u>(302,637)</u>	<u>(32)</u>
-	-	758	5100 Equipment	-	-	-	-	100
<u>\$ 2,367,026</u>	<u>\$ 2,394,194</u>	<u>\$ 2,339,100</u>	Location Totals	<u>\$ 2,494,345</u>	<u>\$ 2,759,725</u>	<u>\$ 2,553,699</u>	<u>\$ (206,026)</u>	<u>(7)</u>



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the City of Soldotna. Soldotna Montessori Charter School has an enrollment of approximately 165 students in grades K-6. Key features of our school include key Montessori principles, including but not limited to multi-graded classrooms, in-depth studies of Environmental Literacy and service to the local community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 64 Soldotna Montessori Charter School

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
162.00	167.00	165.00	Enrollment in ADM (K-6)	165.00	164.00	166.00

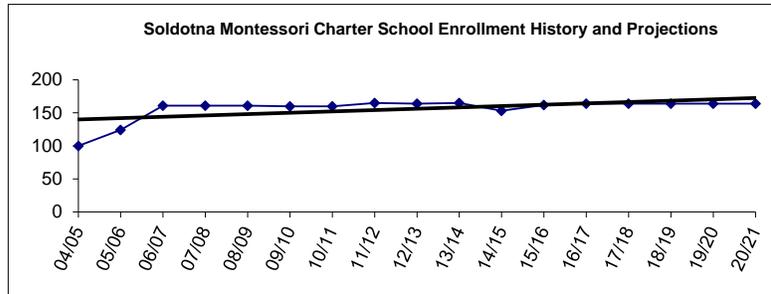
FTE's Included In Current Budget

0.49	1.00	1.00	Administrator	1.00	1.00	1.00
9.35	9.35	9.35	Teacher (Includes Quest)	9.35	8.85	8.85
0.25	0.54	0.54	Specialist*	0.54	0.55	0.55
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.09</u>	<u>11.89</u>	<u>11.89</u>	Certificated Subtotal	<u>11.89</u>	<u>11.40</u>	<u>11.40</u>
1.32	1.51	1.51	Special Ed Aide	1.51	1.51	1.51
4.78	4.79	4.77	Aide	4.77	4.91	4.91
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>8.42</u>	<u>8.62</u>	<u>8.60</u>	Non-Certificated Subtotal	<u>8.60</u>	<u>8.74</u>	<u>8.74</u>
<u>19.51</u>	<u>20.51</u>	<u>20.49</u>	Total	<u>20.49</u>	<u>20.14</u>	<u>20.14</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.



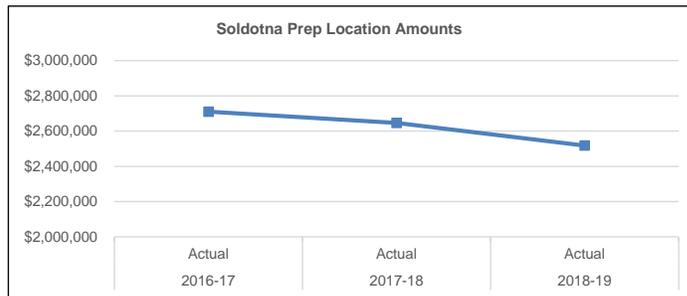
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,129,496	\$ 1,197,540	\$ 1,070,579	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
469,640	382,943	431,631	3200 Non-Certificated Salaries	-	-	-	-	-
849,314	815,732	784,920	3500 Employee Benefits	-	-	-	-	-
<u>2,448,450</u>	<u>2,396,215</u>	<u>2,287,130</u>	Subtotal - Personnel Services	-	-	-	-	-
-	-	687	4100 Professional and Technical Services	-	-	-	-	-
1,213	1,536	960	4200 Staff Travel	-	-	-	-	-
998	1,045	1,563	4250 Student Travel	-	-	-	-	-
11,913	10,036	9,879	4300 Utility Services	-	-	-	-	-
191,965	188,253	185,178	4350 Energy	-	-	-	-	-
2,586	3,289	1,709	4400 Other Purchased Services	-	-	-	-	-
38,452	25,297	27,120	4500 Supplies, Materials, and Media	-	-	-	-	-
2,811	1,014	3,516	4900 Other Expenses	-	-	-	-	-
<u>249,938</u>	<u>230,470</u>	<u>230,612</u>	Subtotal - Other	-	-	-	-	-
<u>11,830</u>	<u>19,561</u>	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,710,218</u>	<u>\$ 2,646,246</u>	<u>\$ 2,517,742</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

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



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
197.00	190.00	186.00	Enrollment in ADM (9)	-	-	-

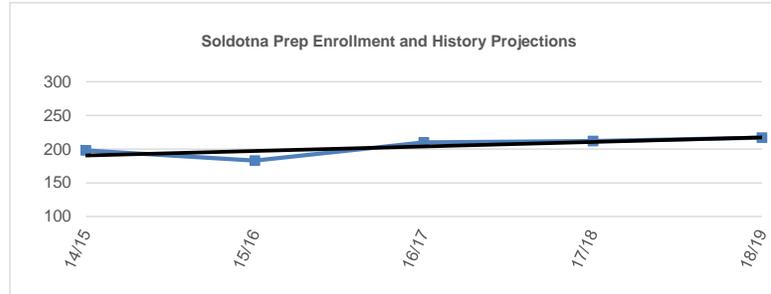
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	-	-	-
10.00	10.00	10.00	Teacher (Includes Quest)	-	-	-
1.15	1.45	1.10	Specialist*	-	-	-
3.00	3.00	2.00	Special Ed Teacher**	-	-	-
<u>15.15</u>	<u>15.45</u>	<u>14.10</u>	Certificated Subtotal	-	-	-
5.28	4.40	3.52	Special Ed Aide	-	-	-
0.44	0.44	1.19	Aide	-	-	-
0.74	0.75	0.75	Nurse***	-	-	-
1.75	1.75	1.75	Support	-	-	-
3.00	2.50	2.50	Custodian	-	-	-
<u>11.21</u>	<u>9.84</u>	<u>9.71</u>	Non-Certificated Subtotal	-	-	-
<u>26.36</u>	<u>25.29</u>	<u>23.81</u>	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.

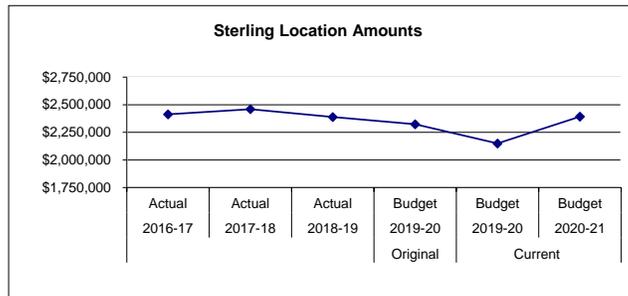


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,093,010	\$ 1,121,423	\$ 1,056,989	3100 Certificated Salaries	\$ 1,027,865	\$ 987,060	\$ 1,083,866	\$ 96,806	10
353,121	370,762	353,604	3200 Non-Certificated Salaries	356,019	319,839	327,338	7,499	2
831,784	815,945	782,084	3500 Employee Benefits	820,950	722,619	854,182	131,563	18
<u>2,277,915</u>	<u>2,308,130</u>	<u>2,192,677</u>	Subtotal - Personnel Services	<u>2,204,834</u>	<u>2,029,518</u>	<u>2,265,386</u>	<u>235,868</u>	12
-	-	48,344	4100 Professional and Technical Services	-	-	-	-	-
1,236	482	111	4200 Staff Travel	1,350	1,350	1,350	-	-
-	64	-	4250 Student Travel	-	-	-	-	-
10,694	9,469	11,941	4300 Utility Services	8,862	8,862	8,978	116	1
84,330	91,934	101,945	4350 Energy	83,841	83,841	92,736	8,895	11
2,828	3,185	2,992	4400 Other Purchased Services	2,275	2,275	2,202	(73)	(3)
33,047	33,033	30,626	4500 Supplies, Materials, and Media	21,830	22,868	21,234	(1,634)	(7)
700	718	963	4900 Other Expenses	710	710	710	-	-
<u>132,835</u>	<u>138,885</u>	<u>196,922</u>	Subtotal - Other	<u>118,868</u>	<u>119,906</u>	<u>127,210</u>	<u>7,304</u>	6
<u>3,047</u>	<u>12,450</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 2,413,797</u>	<u>\$ 2,459,465</u>	<u>\$ 2,389,599</u>	Location Totals	<u>\$ 2,323,702</u>	<u>\$ 2,149,424</u>	<u>\$ 2,392,596</u>	<u>\$ 243,172</u>	11



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
232.00	227.00	214.00	Enrollment in ADM (K-6)	194.00	193.00	187.00

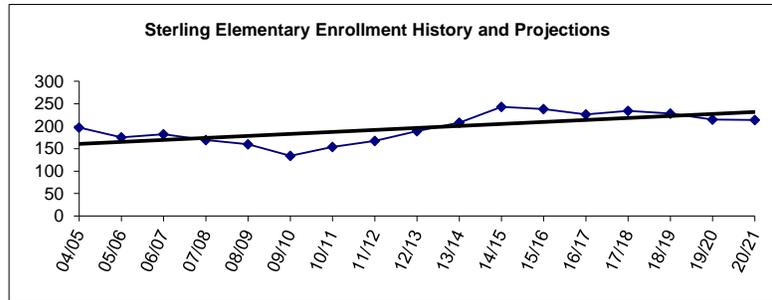
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.20	13.25	12.25	Teacher (Includes Quest)	11.75	10.50	11.00
0.90	1.20	0.73	Specialist*	0.73	0.70	0.70
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>17.10</u>	<u>17.45</u>	<u>15.98</u>	Certificated Subtotal	<u>15.48</u>	<u>14.20</u>	<u>14.70</u>
5.28	5.28	5.28	Special Ed Aide	5.28	3.52	3.52
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	1.50	Custodian	1.50	1.50	1.50
<u>9.54</u>	<u>9.54</u>	<u>9.04</u>	Non-Certificated Subtotal	<u>9.04</u>	<u>7.28</u>	<u>7.28</u>
<u>26.64</u>	<u>26.99</u>	<u>25.02</u>	Total	<u>24.52</u>	<u>21.48</u>	<u>21.98</u>

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

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

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

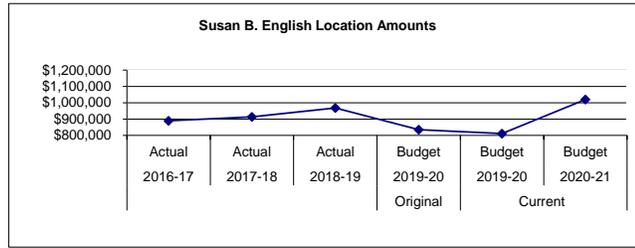


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 285,818	\$ 214,806	\$ 237,563	3100 Certificated Salaries	\$ 219,506	\$ 189,584	\$ 271,564	\$ 81,980	43
129,015	187,159	169,996	3200 Non-Certificated Salaries	157,428	154,535	179,073	24,538	16
223,764	226,954	237,522	3500 Employee Benefits	202,717	207,636	297,907	90,271	43
<u>638,597</u>	<u>628,919</u>	<u>645,081</u>	Subtotal - Personnel Services	<u>579,651</u>	<u>551,755</u>	<u>748,544</u>	<u>196,789</u>	36
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,986	2,589	1,778	4200 Staff Travel	4,500	4,500	4,500	-	-
4,745	4,745	6,174	4250 Student Travel	-	4,662	-	(4,662)	(100)
29,439	39,659	41,017	4300 Utility Services	25,801	25,801	27,926	2,125	8
188,413	212,582	250,789	4350 Energy	202,738	202,738	217,261	14,523	7
5,685	4,095	5,591	4400 Other Purchased Services	4,436	5,591	4,426	(1,165)	(21)
14,674	8,425	7,549	4500 Supplies, Materials, and Media	13,331	12,229	13,219	990	8
3,035	2,385	2,951	4900 Other Expenses	3,794	3,757	3,794	37	1
<u>248,977</u>	<u>274,480</u>	<u>315,849</u>	Subtotal - Other	<u>254,600</u>	<u>259,278</u>	<u>271,126</u>	<u>11,848</u>	5
1,824	9,695	7,514	5100 Equipment	-	-	-	-	-
<u>\$ 889,398</u>	<u>\$ 913,094</u>	<u>\$ 968,444</u>	Location Totals	<u>\$ 834,251</u>	<u>\$ 811,033</u>	<u>\$ 1,019,670</u>	<u>\$ 208,637</u>	26



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
32.00	33.00	31.00	Enrollment in ADM (K-12)	37.00	33.00	36.00

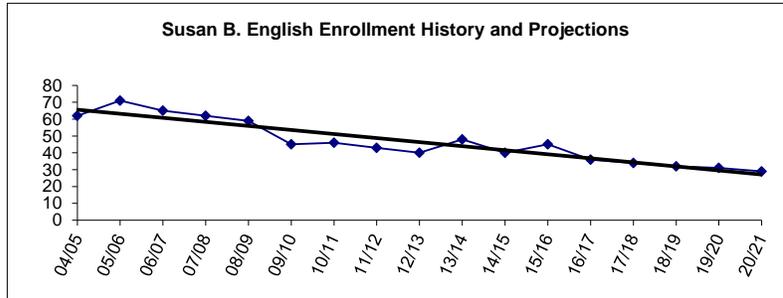
FTE's Included In Current Budget

0.67	0.20	0.25	Administrator	0.25	0.20	0.20
2.33	1.80	2.00	Teacher (Includes Quest)	2.50	2.00	2.50
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.53	0.40	0.10	Special Ed Teacher**	0.10	0.20	1.00
<u>3.73</u>	<u>2.60</u>	<u>2.55</u>	Certificated Subtotal	<u>3.05</u>	<u>2.60</u>	<u>3.90</u>
-	-	-	Special Ed Aide	-	0.88	0.88
-	0.88	-	Aide	-	-	-
0.10	0.07	0.08	Nurse***	0.08	-	-
1.51	1.51	1.51	Support	1.51	1.51	1.51
2.00	2.00	2.00	Custodian	2.00	1.75	1.75
<u>3.61</u>	<u>4.46</u>	<u>3.59</u>	Non-Certificated Subtotal	<u>3.59</u>	<u>4.14</u>	<u>4.14</u>
<u>7.34</u>	<u>7.06</u>	<u>6.14</u>	Total	<u>6.64</u>	<u>6.74</u>	<u>8.04</u>

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

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

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

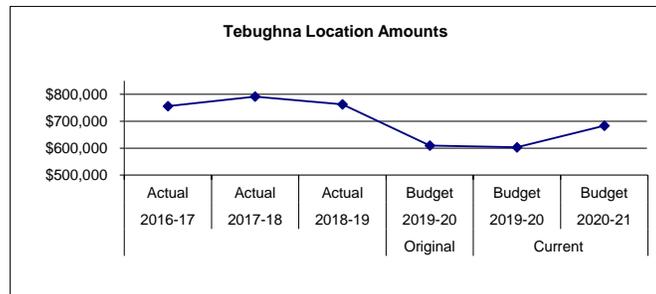


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 259,468	\$ 270,572	\$ 264,054	3100 Certificated Salaries	\$ 176,840	\$ 197,929	\$ 215,208	\$ 17,279	9
78,355	79,792	81,244	3200 Non-Certificated Salaries	81,143	82,700	85,850	3,150	4
174,568	179,106	154,968	3500 Employee Benefits	162,981	132,536	172,991	40,455	31
<u>512,391</u>	<u>529,470</u>	<u>500,266</u>	Subtotal - Personnel Services	<u>420,964</u>	<u>413,165</u>	<u>474,049</u>	<u>60,884</u>	15
-	1,034	-	4100 Professional and Technical Services	-	-	-	-	-
3,419	4,135	5,309	4200 Staff Travel	5,500	5,500	5,500	-	-
900	900	725	4250 Student Travel	-	725	-	(725)	(100)
105,053	32,998	112,213	4300 Utility Services	73,590	73,590	74,613	1,023	1
109,400	116,803	117,997	4350 Energy	93,755	93,755	114,733	20,978	22
3,705	82,197	2,059	4400 Other Purchased Services	2,563	2,563	2,469	(94)	(4)
13,503	15,332	10,454	4500 Supplies, Materials, and Media	7,388	7,935	6,373	(1,562)	(20)
7,415	8,413	6,031	4900 Other Expenses	5,815	5,857	5,815	(42)	(1)
<u>243,395</u>	<u>261,812</u>	<u>254,788</u>	Subtotal - Other	<u>188,611</u>	<u>189,925</u>	<u>209,503</u>	<u>19,578</u>	10
506	-	7,403	5100 Equipment	-	150	-	(150)	-
<u>\$ 756,292</u>	<u>\$ 791,282</u>	<u>\$ 762,457</u>	Location Totals	<u>\$ 609,575</u>	<u>\$ 603,240</u>	<u>\$ 683,552</u>	<u>\$ 80,312</u>	13



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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
30.00	29.00	31.00	Enrollment in ADM (K-12)	30.00	21.00	21.00

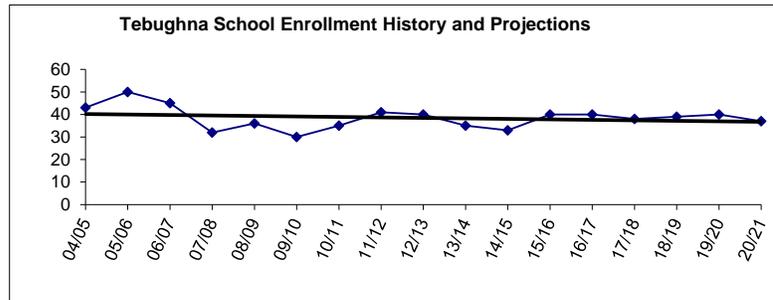
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.20	0.20	0.10
2.50	2.50	2.50	Teacher (Includes Quest)	1.50	2.00	2.00
0.05	0.05	-	Specialist *	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.08	0.08
<u>3.55</u>	<u>3.55</u>	<u>3.50</u>	Certificated Subtotal	<u>2.20</u>	<u>2.28</u>	<u>2.18</u>
-	-	-	Aide	-	-	-
0.08	0.08	0.08	Nurse ***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>1.96</u>	<u>1.96</u>	<u>1.96</u>	Non-Certificated Subtotal	<u>1.88</u>	<u>1.88</u>	<u>1.88</u>
<u>5.51</u>	<u>5.51</u>	<u>5.46</u>	Total	<u>4.08</u>	<u>4.16</u>	<u>4.06</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.

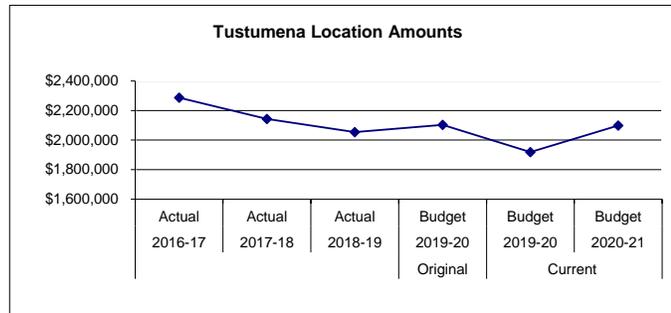


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,081,313	\$ 1,065,106	\$ 1,016,916	3100 Certificated Salaries	\$ 1,027,929	\$ 890,190	\$ 939,449	\$ 49,259	6
309,007	287,185	268,990	3200 Non-Certificated Salaries	276,091	283,043	274,636	(8,407)	(3)
723,297	620,041	601,235	3500 Employee Benefits	654,192	600,316	732,003	131,687	22
<u>2,113,617</u>	<u>1,972,332</u>	<u>1,887,141</u>	Subtotal - Personnel Services	<u>1,958,212</u>	<u>1,773,549</u>	<u>1,946,088</u>	<u>172,539</u>	10
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,095	3,598	-	4200 Staff Travel	1,350	1,350	1,350	-	-
-	238	-	4250 Student Travel	-	-	-	-	-
4,269	4,997	5,128	4300 Utility Services	3,838	3,838	5,096	1,258	33
120,620	124,899	129,138	4350 Energy	115,457	115,457	124,886	9,429	8
1,851	2,205	2,668	4400 Other Purchased Services	2,108	2,108	1,816	(292)	(14)
37,716	28,858	29,651	4500 Supplies, Materials, and Media	21,323	21,643	18,887	(2,756)	(13)
680	688	688	4900 Other Expenses	1,009	1,009	1,009	-	-
<u>167,231</u>	<u>165,483</u>	<u>167,273</u>	Subtotal - Other	<u>145,085</u>	<u>145,405</u>	<u>153,044</u>	<u>7,639</u>	5
<u>6,135</u>	<u>5,767</u>	<u>299</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,286,983</u>	<u>\$ 2,143,582</u>	<u>\$ 2,054,713</u>	Location Totals	<u>\$ 2,103,297</u>	<u>\$ 1,918,954</u>	<u>\$ 2,099,132</u>	<u>\$ 180,178</u>	9



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
176.00	188.00	192.00	Enrollment in ADM (K-6)	178.00	160.00	150.00

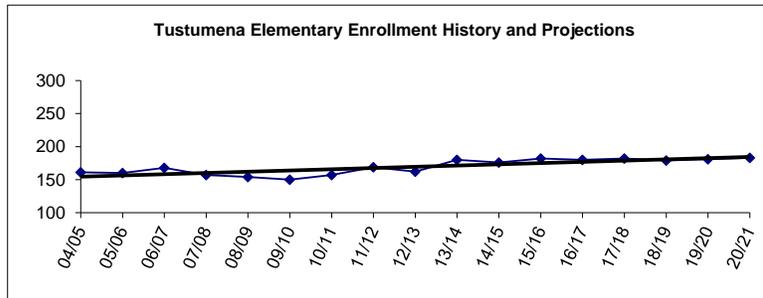
FTE's Included In Current Budget

0.80	0.70	0.70	Administrator	0.70	0.70	0.70
10.80	10.80	10.75	Teacher (Includes Quest)	10.75	9.25	9.00
0.85	0.40	0.40	Specialist*	0.40	0.40	0.40
2.00	2.00	2.00	Special Ed Teacher**	2.00	1.92	1.92
<u>14.45</u>	<u>13.90</u>	<u>13.85</u>	Certificated Subtotal	<u>13.85</u>	<u>12.27</u>	<u>12.02</u>
3.52	3.52	3.52	Special Ed Aide	3.52	3.52	3.52
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.70	0.35	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	1.50
<u>7.60</u>	<u>7.25</u>	<u>7.25</u>	Non-Certificated Subtotal	<u>7.25</u>	<u>7.25</u>	<u>6.75</u>
<u>22.05</u>	<u>21.15</u>	<u>21.10</u>	Total	<u>21.10</u>	<u>19.52</u>	<u>18.77</u>

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

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

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



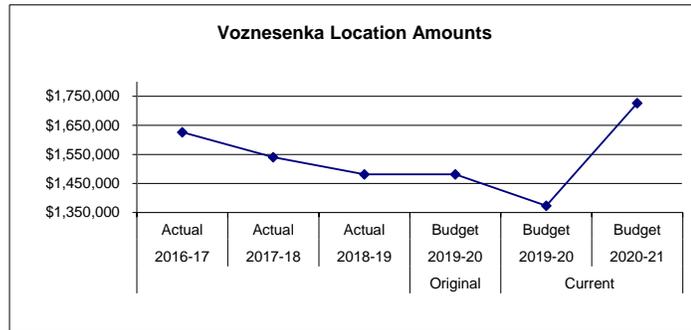
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 53 Voznesenka Elementary / High

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 739,164	\$ 711,469	\$ 643,176	3100 Certificated Salaries	\$ 641,932	\$ 578,850	\$ 732,960	\$ 154,110	27
246,261	233,795	240,260	3200 Non-Certificated Salaries	244,215	221,358	246,529	25,171	11
496,940	462,853	439,233	3500 Employee Benefits	478,421	455,411	613,060	157,649	35
<u>1,482,365</u>	<u>1,408,117</u>	<u>1,322,669</u>	Subtotal - Personnel Services	<u>1,364,568</u>	<u>1,255,619</u>	<u>1,592,549</u>	<u>336,930</u>	27
1,451	715	961	4200 Staff Travel	1,800	1,800	1,800	-	-
1,237	1,238	998	4250 Student Travel	-	-	-	-	-
10,093	9,646	8,469	4300 Utility Services	9,213	9,213	8,061	(1,152)	(13)
23,317	24,361	22,959	4350 Energy	21,941	21,941	23,546	1,605	7
80,034	79,457	83,241	4400 Other Purchased Services	71,034	71,189	85,030	13,841	19
25,784	15,758	17,429	4500 Supplies, Materials, and Media	11,654	11,677	14,202	2,525	22
1,236	1,099	778	4900 Other Expenses	1,422	1,486	1,422	(64)	(4)
<u>143,152</u>	<u>132,274</u>	<u>134,835</u>	Subtotal - Other	<u>117,064</u>	<u>117,306</u>	<u>134,061</u>	<u>16,755</u>	14
1,073	-	23,577	5100 Equipment	-	290	-	(290)	(100)
<u>\$ 1,626,590</u>	<u>\$ 1,540,391</u>	<u>\$ 1,481,081</u>	Location Totals	<u>\$ 1,481,632</u>	<u>\$ 1,373,215</u>	<u>\$ 1,726,610</u>	<u>\$ 353,395</u>	26



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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 53 Voznesenka Elementary / High

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
106.00	107.00	111.00	Enrollment in ADM (K-12)	99.00	120.00	121.00

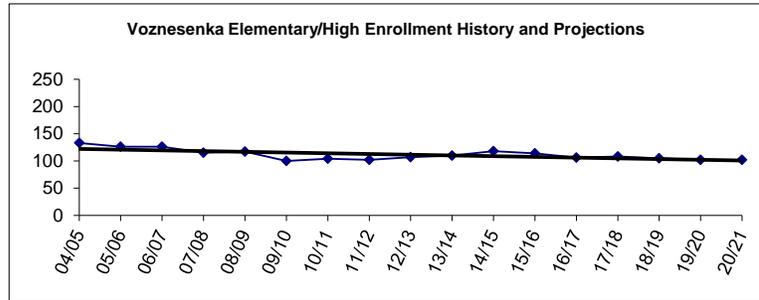
FTE's Included In Current Budget

0.50	0.50	0.70	Administrator	0.70	0.70	0.80
7.50	7.00	6.00	Teacher (Includes Quest)	6.00	6.50	8.50
0.37	0.37	0.17	Specialist*	0.17	0.17	0.17
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.37</u>	<u>8.87</u>	<u>7.87</u>	Certificated Subtotal	<u>7.87</u>	<u>8.37</u>	<u>10.47</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.25	2.25	Aide	2.25	2.25	2.25
0.20	0.20	0.20	Nurse***	0.20	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.75	0.75	1.38	Custodian	1.38	1.38	1.63
<u>5.47</u>	<u>5.08</u>	<u>5.71</u>	Non-Certificated Subtotal	<u>5.71</u>	<u>5.51</u>	<u>5.76</u>
<u>14.84</u>	<u>13.95</u>	<u>13.58</u>	Total	<u>13.58</u>	<u>13.88</u>	<u>16.23</u>

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

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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.

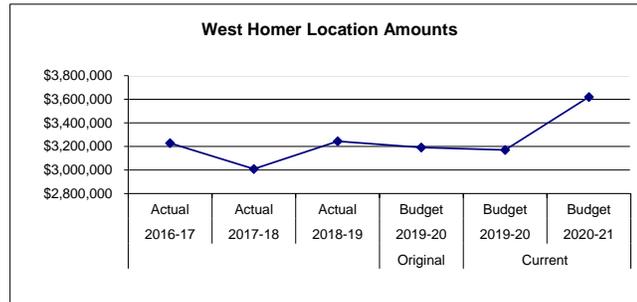


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,428,678	\$ 1,341,041	\$ 1,517,703	3100 Certificated Salaries	\$ 1,436,833	\$ 1,401,665	\$ 1,561,685	\$ 160,020	11
523,806	476,182	474,870	3200 Non-Certificated Salaries	490,611	525,720	549,792	24,072	5
1,067,200	986,337	1,016,477	3500 Employee Benefits	1,085,669	1,061,303	1,308,453	247,150	23
<u>3,019,684</u>	<u>2,803,560</u>	<u>3,009,050</u>	Subtotal - Personnel Services	<u>3,013,113</u>	<u>2,988,688</u>	<u>3,419,930</u>	<u>431,242</u>	14
-	-	18,629	4100 Professional and Technical Services	-	-	-	-	-
1,578	1,187	1,420	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
9,269	9,250	11,946	4300 Utility Services	8,163	8,163	10,090	1,927	24
156,145	155,634	159,219	4350 Energy	136,817	136,817	156,999	20,182	15
3,892	3,912	3,607	4400 Other Purchased Services	2,954	3,259	2,703	(556)	(17)
36,645	32,964	38,530	4500 Supplies, Materials, and Media	28,539	30,277	27,979	(2,298)	(8)
945	1,439	998	4900 Other Expenses	750	750	750	-	-
<u>208,474</u>	<u>204,386</u>	<u>234,349</u>	Subtotal - Other	<u>178,573</u>	<u>180,616</u>	<u>199,871</u>	<u>19,255</u>	11
554	1,070	-	5100 Equipment	-	-	-	-	-
<u>\$ 3,228,712</u>	<u>\$ 3,009,016</u>	<u>\$ 3,243,399</u>	Location Totals	<u>\$ 3,191,686</u>	<u>\$ 3,169,304</u>	<u>\$ 3,619,801</u>	<u>\$ 450,497</u>	14



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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
248.00	256.00	246.00	Enrollment in ADM (3-6)	259.00	238.00	235.00

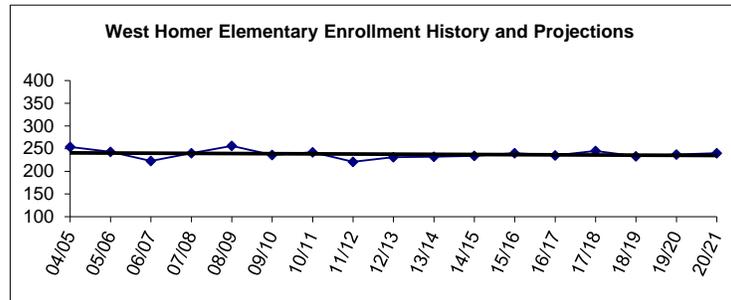
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	13.00	14.00	Teacher (Includes Quest)	13.00	13.00	13.50
1.93	1.65	1.95	Specialist*	1.95	1.78	1.78
4.00	3.00	4.00	Special Ed Teacher**	4.00	5.00	5.00
<u>20.93</u>	<u>18.65</u>	<u>20.95</u>	Certificated Subtotal	<u>19.95</u>	<u>20.78</u>	<u>21.28</u>
8.80	7.04	7.04	Special Ed Aide	7.04	8.27	8.27
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.67	0.67	0.67	Nurse***	0.67	0.67	0.67
1.00	1.00	1.00	Support	1.00	1.00	1.00
3.00	3.00	2.50	Custodian	3.00	2.50	2.50
<u>13.91</u>	<u>12.15</u>	<u>11.65</u>	Non-Certificated Subtotal	<u>12.15</u>	<u>12.88</u>	<u>12.88</u>
<u>34.84</u>	<u>30.80</u>	<u>32.60</u>	Total	<u>32.10</u>	<u>33.66</u>	<u>34.16</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.



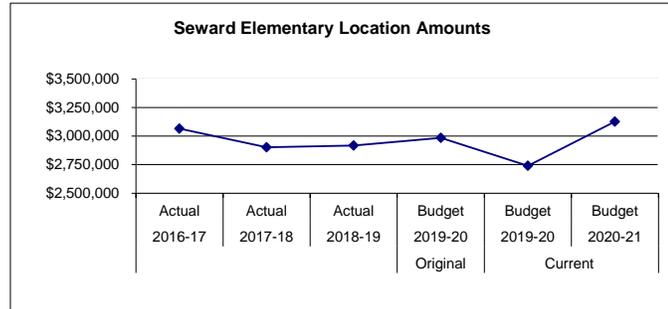
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 42 William H. Seward Elementary

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 1,535,502	\$ 1,419,215	\$ 1,418,549	3100 Certificated Salaries	\$ 1,510,913	\$ 1,364,992	\$ 1,524,179	\$ 159,187	12
364,033	352,252	352,239	3200 Non-Certificated Salaries	350,098	346,148	339,982	(6,166)	(2)
963,833	865,731	834,743	3500 Employee Benefits	926,022	828,957	1,066,067	237,110	29
<u>2,863,368</u>	<u>2,637,198</u>	<u>2,605,531</u>	Subtotal - Personnel Services	<u>2,787,033</u>	<u>2,540,097</u>	<u>2,930,228</u>	<u>390,131</u>	<u>15</u>
-	57,800	75,800	4100 Professional and Technical Services	-	-	-	-	-
2,391	1,373	1,881	4200 Staff Travel	1,850	1,850	1,850	-	-
31,053	23,817	27,071	4300 Utility Services	31,279	31,279	32,000	721	2
117,722	124,142	150,666	4350 Energy	129,582	129,582	130,844	1,262	1
2,967	2,492	2,831	4400 Other Purchased Services	3,090	3,090	2,829	(261)	(8)
47,551	52,573	52,600	4500 Supplies, Materials, and Media	31,128	33,185	28,565	(4,620)	(14)
845	989	380	4900 Other Expenses	1,165	1,165	1,165	-	-
<u>202,529</u>	<u>263,186</u>	<u>311,229</u>	Subtotal - Other	<u>198,094</u>	<u>200,151</u>	<u>197,253</u>	<u>(2,898)</u>	<u>(1)</u>
-	2,537	1,352	5100 Equipment	-	-	-	-	-
<u>\$ 3,065,897</u>	<u>\$ 2,902,921</u>	<u>\$ 2,918,112</u>	Location Totals	<u>\$ 2,985,127</u>	<u>\$ 2,740,248</u>	<u>\$ 3,127,481</u>	<u>\$ 387,233</u>	<u>14</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 42 William H. Seward Elementary

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
304.00	307.00	304.00	Enrollment in ADM (PS-5)	272.00	289.00	247.00

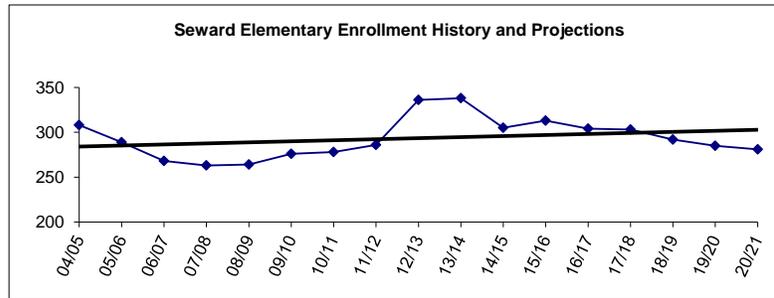
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.45	14.52	14.62	Teacher (Includes Quest)	14.62	14.75	14.25
0.84	1.36	2.33	Specialist*	2.33	0.70	0.70
3.74	4.00	3.80	Special Ed Teacher**	3.80	4.00	4.00
<u>22.03</u>	<u>20.88</u>	<u>21.75</u>	Certificated Subtotal	<u>21.75</u>	<u>20.45</u>	<u>19.95</u>
4.40	4.40	4.28	Special Ed Aide	4.28	3.44	3.43
0.44	0.38	0.44	Aide	0.38	0.37	0.38
0.88	0.88	-	Nurse***	-	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.00
<u>9.72</u>	<u>9.66</u>	<u>8.72</u>	Non-Certificated Subtotal	<u>8.66</u>	<u>8.69</u>	<u>7.69</u>
<u>31.75</u>	<u>30.54</u>	<u>30.47</u>	Total	<u>30.41</u>	<u>29.14</u>	<u>27.64</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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ -	\$ 420	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
40,221	42,080	76,666	3200 Non-Certificated Salaries	72,291	74,985	74,761	(224)	(0)
102,485	123,854	124,499	3500 Employee Benefits	83,002	117,454	116,352	(1,102)	(1)
<u>142,706</u>	<u>166,354</u>	<u>201,165</u>	Subtotal - Personnel Services	<u>155,293</u>	<u>192,439</u>	<u>191,113</u>	<u>(1,326)</u>	
95,547	71,031	138,374	4100 Professional and Technical Services	100,000	100,000	100,000	-	-
31,341	49,031	37,303	4200 Staff Travel	40,095	38,595	38,595	-	-
-	-	107	4300 Utility Services	200	200	200	-	-
19,151	21,537	14,864	4400 Other Purchased Services	18,800	18,800	18,800	-	-
5,510	4,628	11,497	4500 Supplies, Materials, and Media	4,095	5,595	5,595	-	-
33,600	33,600	-	4800 Tuition and Stipends	-	-	-	-	-
28,094	28,322	28,702	4900 Other Expenses	28,900	28,900	28,900	-	-
<u>213,243</u>	<u>208,149</u>	<u>230,847</u>	Subtotal - Other	<u>192,090</u>	<u>192,090</u>	<u>192,090</u>	<u>-</u>	<u>-</u>
9,773	21,607	-	5100 Equipment	-	-	-	-	-
<u>\$ 365,722</u>	<u>\$ 396,110</u>	<u>\$ 432,012</u>	Location Totals	<u>\$ 347,383</u>	<u>\$ 384,529</u>	<u>\$ 383,203</u>	<u>\$ (1,326)</u>	<u>(0)</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Non-Certificated Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 150,794	\$ 160,391	\$ 202,289	3100 Certificated Salaries	\$ 197,170	\$ 197,170	\$ 196,790	\$ (380)	(0)
133,932	136,407	115,863	3200 Non-Certificated Salaries	40,691	43,385	43,161	(224)	(1)
113,148	113,571	118,383	3500 Employee Benefits	73,882	74,731	79,417	4,686	6
<u>397,874</u>	<u>410,369</u>	<u>436,535</u>	Subtotal - Personnel Services	<u>311,743</u>	<u>315,286</u>	<u>319,368</u>	<u>4,082</u>	1
-	-	-	4100 Professional and Technical Services	15,000	15,000	15,000	-	-
28,047	26,359	13,973	4200 Staff Travel	19,575	17,575	19,575	2,000	11
21,468	16,248	14,718	4300 Utility Services	15,750	15,750	15,750	-	-
8,770	6,101	6,145	4400 Other Purchased Services	6,050	6,050	6,050	-	-
16,737	10,842	13,356	4500 Supplies, Materials, and Media	15,800	15,800	15,800	-	-
1,826	5,241	4,504	4900 Other Expenses	4,000	6,000	4,000	(2,000)	(33)
<u>76,848</u>	<u>64,791</u>	<u>52,696</u>	Subtotal - Other	<u>76,175</u>	<u>76,175</u>	<u>76,175</u>	<u>-</u>	-
<u>5,961</u>	<u>4,478</u>	<u>3,013</u>	5100 Equipment	<u>-</u>	<u>1,227</u>	<u>-</u>	<u>(1,227)</u>	(100)
<u>\$ 480,683</u>	<u>\$ 479,638</u>	<u>\$ 492,244</u>	Location Totals	<u>\$ 387,918</u>	<u>\$ 392,688</u>	<u>\$ 395,543</u>	<u>\$ 2,855</u>	1

Function: Supervise the selection, appointment, coaching and evaluation of all employees; Administer all aspects of the District in accordance with statute and Board policy; Recommend policies and procedures to the School Board, implement School Board and District goals, guide instruction and learning, and coordinate services for high student achievement.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.50	1.50	1.50	Support	1.50	0.50	0.50
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Non-Certificated Subtotal	<u>1.50</u>	<u>0.50</u>	<u>0.50</u>
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	Total	<u>2.50</u>	<u>1.50</u>	<u>1.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 72 Assistant Superintendent Instructional Support

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 7,559	\$ -	\$ 7,457	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-
146,432	230,339	239,356	3200 Non-Certificated Salaries	225,086	233,193	235,729	2,536	1
66,255	108,705	113,427	3500 Employee Benefits	116,767	120,217	124,239	4,022	3
<u>220,246</u>	<u>339,044</u>	<u>360,240</u>	Subtotal - Personnel Services	<u>345,353</u>	<u>356,910</u>	<u>363,468</u>	<u>6,558</u>	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
7,741	7,458	12,242	4200 Staff Travel	8,370	8,370	8,370	-	-
6,531	5,281	4,906	4300 Utility Services	5,050	5,050	11,630	6,580	130
9,982	9,995	9,994	4350 Energy	10,000	10,000	3,410	-	-
260,734	240,018	257,273	4400 Other Purchased Services	262,550	262,550	262,550	-	-
765,970	867,505	867,505	4450 Insurance Premiums	1,010,866	1,010,866	1,010,866	-	-
19,328	54,582	33,383	4500 Supplies, Materials, and Media	16,900	15,565	16,900	1,335	9
620	3,089	355	4900 Other Expenses	4,237	4,237	4,237	-	-
<u>1,070,906</u>	<u>1,187,928</u>	<u>1,185,658</u>	Subtotal - Other	<u>1,317,973</u>	<u>1,316,638</u>	<u>1,317,963</u>	<u>7,915</u>	1
8,121	-	1,469	5100 Equipment	-	1,335	-	(1,335)	(100)
<u>\$ 1,299,273</u>	<u>\$ 1,526,972</u>	<u>\$ 1,547,367</u>	Location Totals	<u>\$ 1,663,326</u>	<u>\$ 1,674,883</u>	<u>\$ 1,681,431</u>	<u>\$ 6,548</u>	0

Function: The responsibility of the Assistant Superintendent of Instructional Support is to manage instructional support operations of the school district. This includes finance, information systems, human resources, facility planning, custodial care, transportation, food services, warehouse, purchasing, risk management and community theater. In addition, the Assistant Superintendent of Instructional Support serves as a member of the District's Instructional Leadership Team, provides leadership on instructional support issues, and supervises assigned student matters.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 72 Assistant Superintendent Instructional Support

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
-	1.00	1.00	Support	1.00	1.00	1.00
1.00	2.00	2.00	Non-Certified Subtotal	2.00	2.00	2.00
1.00	2.00	2.00	Total	2.00	2.00	2.00

* "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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 73 Assistant Superintendent Instruction

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 175,477	\$ 186,110	\$ 197,021	3100 Certificated Salaries	\$ 38,263	\$ 38,985	\$ 172,251	\$ 133,266	342
64,381	66,050	74,545	3200 Non-Certificated Salaries	62,566	67,864	66,534	(1,330)	(2)
84,520	85,653	88,440	3500 Employee Benefits	49,506	47,059	96,485	49,426	105
<u>324,378</u>	<u>337,813</u>	<u>360,006</u>	Subtotal - Personnel Services	<u>150,335</u>	<u>153,908</u>	<u>335,270</u>	<u>181,362</u>	118
39,200	-	54,066	4100 Professional and Technical Services	42,900	42,900	47,000	4,100	10
5,485	12,734	18,864	4200 Staff Travel	9,000	9,000	9,000	-	-
4,952	3,669	3,308	4300 Utility Services	2,750	2,750	2,750	-	-
(7)	49,882	6,470	4400 Other Purchased Services	4,550	4,550	4,550	-	-
3,261	2,682	6,494	4500 Supplies, Materials, and Media	3,500	3,500	3,500	-	-
77,104	94,370	103,319	4900 Other Expenses	128,798	128,798	131,230	2,432	2
<u>129,995</u>	<u>163,337</u>	<u>192,521</u>	Subtotal - Other	<u>191,498</u>	<u>191,498</u>	<u>198,030</u>	<u>6,532</u>	3
<u>2,792</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 457,165</u>	<u>\$ 501,150</u>	<u>\$ 552,527</u>	Location Totals	<u>\$ 341,833</u>	<u>\$ 345,406</u>	<u>\$ 533,300</u>	<u>\$ 187,894</u>	54

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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 73 Assistant Superintendent Instruction

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Assistant Superintendent	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>-</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>1.00</u></u>	<u><u>2.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ -	\$ -	\$ 11,612	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
638,369	582,926	569,626	3200 Non-Certificated Salaries	586,140	616,082	616,859	777	0
366,837	332,200	335,006	3500 Employee Benefits	356,968	370,225	398,801	28,576	8
<u>1,005,206</u>	<u>915,126</u>	<u>916,244</u>	Subtotal - Personnel Services	<u>943,108</u>	<u>986,307</u>	<u>1,015,660</u>	<u>29,353</u>	3
58,384	63,743	88,527	4100 Professional and Technical Services	95,790	95,790	95,790	-	-
16,893	17,059	18,542	4200 Staff Travel	16,000	16,000	16,000	-	-
16,305	13,280	12,228	4300 Utility Services	14,000	14,000	14,000	-	-
10,533	10,529	7,106	4400 Other Purchased Services	10,050	10,050	10,050	-	-
9,023	8,048	9,054	4500 Supplies, Materials, and Media	7,733	7,959	7,733	-	-
2,525	5,525	4,340	4900 Other Expenses	5,500	5,500	5,500	-	-
(157,080)	(168,291)	(173,937)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>(43,417)</u>	<u>(50,107)</u>	<u>(34,140)</u>	Subtotal - Other	<u>(50,927)</u>	<u>(50,701)</u>	<u>(50,927)</u>	<u>-</u>	-
505	799	-	5100 Equipment	-	-	-	-	-
<u>\$ 962,294</u>	<u>\$ 865,818</u>	<u>\$ 882,104</u>	Location Totals	<u>\$ 892,181</u>	<u>\$ 935,606</u>	<u>\$ 964,733</u>	<u>\$ 29,353</u>	3

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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 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 ***	-	-	-
8.00	7.00	7.00	Support	7.00	7.00	7.00
9.00	8.00	8.00	Non-Certificated Subtotal	8.00	8.00	8.00
9.00	8.00	8.00	Total	8.00	8.00	8.00

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ -	\$ -	\$ 1,806	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
132,552	114,421	149,142	3200 Non-Certificated Salaries	145,098	140,299	145,760	5,461	4
65,807	57,837	87,446	3500 Employee Benefits	92,846	87,483	91,411	3,928	4
<u>198,359</u>	<u>172,258</u>	<u>238,394</u>	Subtotal - Personnel Services	<u>237,944</u>	<u>227,782</u>	<u>237,171</u>	<u>9,389</u>	4
2,125	2,735	2,875	4100 Professional and Technical Services	3,500	3,500	3,500	-	-
11,262	9,947	12,513	4200 Staff Travel	12,940	12,590	12,940	350	3
446	775	336	4300 Utility Services	300	300	300	-	-
2,955	110	130	4400 Other Purchased Services	1,600	1,600	1,600	-	-
1,540	14,185	8,546	4500 Supplies, Materials, and Media	19,300	15,301	19,300	3,999	26
4,348	431	995	4900 Other Expenses	3,000	3,000	3,000	-	-
<u>22,676</u>	<u>28,183</u>	<u>25,395</u>	Subtotal - Other	<u>40,640</u>	<u>36,291</u>	<u>40,640</u>	<u>4,349</u>	12
-	2,970	1,250	5100 Equipment	2,000	1,968	2,000	32	2
<u>\$ 221,035</u>	<u>\$ 203,411</u>	<u>\$ 265,039</u>	Location Totals	<u>\$ 280,584</u>	<u>\$ 266,041</u>	<u>\$ 279,811</u>	<u>\$ 13,770</u>	5

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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
-	-	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.75	Support	0.75	0.75	0.75
-	0.03	0.03	Custodian	0.03	0.03	0.03
1.50	1.53	1.78	Non-Certificated Subtotal	1.78	1.78	1.78
1.50	1.53	1.78	Total	1.78	1.78	1.78

* "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.

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

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 482,574	\$ 482,293	\$ 424,458	3200 Non-Certificated Salaries	\$ 435,370	\$ 466,981	\$ 464,734	\$ (2,247)	(0)
329,866	326,925	275,010	3500 Employee Benefits	281,934	316,941	346,414	29,473	9
<u>812,440</u>	<u>809,218</u>	<u>699,468</u>	Subtotal - Personnel Services	<u>717,304</u>	<u>783,922</u>	<u>811,148</u>	<u>27,226</u>	3
4,467	4,161	3,925	4200 Staff Travel	5,922	5,922	5,922	-	-
7,124	7,166	7,431	4300 Utility Services	7,689	7,689	7,750	61	1
95,733	94,473	98,634	4350 Energy	89,085	89,085	96,280	7,195	8
7,598	13,704	17,522	4400 Other Purchased Services	12,050	12,150	12,050	(100)	(1)
72,226	68,716	25,525	4500 Supplies, Materials, and Media	47,950	47,850	47,950	100	0
519	1,524	1,208	4900 Other Expenses	1,100	1,100	1,100	-	-
<u>(157,962)</u>	<u>(169,236)</u>	<u>(174,913)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>29,705</u>	<u>20,508</u>	<u>(20,668)</u>	Subtotal - Other	<u>(36,204)</u>	<u>(36,204)</u>	<u>(28,948)</u>	<u>7,256</u>	(20)
<u>6,757</u>	<u>6,619</u>	<u>64,895</u>	5100 Equipment	<u>5,800</u>	<u>5,800</u>	<u>4,000</u>	<u>(1,800)</u>	(31)
<u>\$ 848,902</u>	<u>\$ 836,345</u>	<u>\$ 743,695</u>	Location Totals	<u>\$ 686,900</u>	<u>\$ 753,518</u>	<u>\$ 786,200</u>	<u>\$ 32,682</u>	4

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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
8.75	8.75	7.75	Support	7.75	7.75	7.75
-	-	-	Custodian	-	-	-
8.75	8.75	7.75	Non-Certificated Subtotal	7.75	7.75	7.75
<u>8.75</u>	<u>8.75</u>	<u>7.75</u>	Total	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>

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

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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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 136,106	\$ 136,752	\$ 139,949	3100 Certificated Salaries	\$ 125,258	\$ 129,956	\$ 133,322	\$ 3,366	3
411,989	341,842	354,143	3200 Non-Certificated Salaries	554,644	597,428	599,494	2,066	0
288,269	238,436	250,270	3500 Employee Benefits	295,874	316,472	345,828	29,356	9
<u>836,364</u>	<u>717,030</u>	<u>744,362</u>	Subtotal - Personnel Services	<u>975,776</u>	<u>1,043,856</u>	<u>1,078,644</u>	<u>34,788</u>	<u>3</u>
171,471	189,193	187,743	4100 Professional and Technical Services	202,000	207,040	202,000	(5,040)	(2)
29,132	24,476	38,422	4200 Staff Travel	41,500	37,887	41,500	3,613	10
10,681	8,208	7,240	4300 Utility Services	7,100	7,100	7,100	-	-
12,170	43,686	40,243	4400 Other Purchased Services	22,550	21,123	22,550	1,427	7
18,892	13,253	10,265	4500 Supplies, Materials, and Media	18,309	18,639	18,309	(330)	(2)
27,559	35,059	35,446	4900 Other Expenses	44,500	44,500	44,500	-	-
<u>(79,036)</u>	<u>(84,677)</u>	<u>(87,518)</u>	4950 Indirect Costs	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>
<u>190,869</u>	<u>229,198</u>	<u>231,841</u>	Subtotal - Other	<u>235,959</u>	<u>236,289</u>	<u>235,959</u>	<u>(330)</u>	<u>(0)</u>
8,304	-	-	5100 Equipment	3,000	3,909	3,000	(909)	(23)
<u>\$ 1,035,537</u>	<u>\$ 946,228</u>	<u>\$ 976,203</u>	Location Totals	<u>\$ 1,214,735</u>	<u>\$ 1,284,054</u>	<u>\$ 1,317,603</u>	<u>\$ 33,549</u>	<u>3</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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Director	-	-	-
-	-	-	Nurse ***	-	-	-
<u>6.00</u>	<u>5.00</u>	<u>5.00</u>	Support	<u>5.00</u>	<u>5.50</u>	<u>5.50</u>
<u>6.00</u>	<u>5.00</u>	<u>5.00</u>	Non-Certificated Subtotal	<u>5.00</u>	<u>5.50</u>	<u>5.50</u>
<u><u>7.00</u></u>	<u><u>6.00</u></u>	<u><u>6.00</u></u>	Total	<u><u>6.00</u></u>	<u><u>6.50</u></u>	<u><u>6.50</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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 8,057	\$ 2,100	\$ 6,570	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-
1,026,847	1,009,904	922,229	3200 Non-Certificated Salaries	987,800	1,059,885	1,080,141	20,256	2
524,052	533,441	472,450	3500 Employee Benefits	537,636	589,036	657,695	68,659	12
<u>1,558,956</u>	<u>1,545,445</u>	<u>1,401,249</u>	Subtotal - Personnel Services	<u>1,528,936</u>	<u>1,652,421</u>	<u>1,741,336</u>	<u>88,915</u>	5
45,708	52,515	55,075	4100 Professional and Technical Services	52,600	52,600	4,000	(48,600)	(92)
39,418	35,109	35,599	4200 Staff Travel	46,900	46,900	46,900	-	-
237,704	217,095	225,223	4300 Utility Services	235,323	235,323	235,323	-	-
224,848	358,547	499,443	4400 Other Purchased Services	314,699	321,460	381,818	60,358	19
162,049	211,530	216,518	4500 Supplies, Materials, and Media	156,507	163,113	180,699	17,586	11
300	599	534	4900 Other Expenses	3,300	3,300	3,300	-	-
<u>(157,080)</u>	<u>(168,291)</u>	<u>(173,937)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>552,947</u>	<u>707,104</u>	<u>858,455</u>	Subtotal - Other	<u>609,329</u>	<u>622,696</u>	<u>652,040</u>	<u>29,344</u>	5
26,678	20,288	8,808	5100 Equipment	31,000	296,742	31,000	(265,742)	(90)
<u>\$ 2,138,581</u>	<u>\$ 2,272,837</u>	<u>\$ 2,268,512</u>	Location Totals	<u>\$ 2,169,265</u>	<u>\$ 2,571,859</u>	<u>\$ 2,424,376</u>	<u>\$ (147,483)</u>	(6)

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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
12.00	11.00	11.00	Support	11.00	11.50	11.50
13.00	12.00	12.00	Non-Certificated Subtotal	12.00	12.50	12.50
13.00	12.00	12.00	Total	12.00	12.50	12.50

* "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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ -	\$ -	\$ -	4100 Professional and Technical Services	\$ -	\$ -	\$ -	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
5,850	78,529	22,840	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>5,850</u>	<u>78,529</u>	<u>22,840</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>927,985</u>	<u>814,376</u>	<u>621,552</u>	5100 Equipment	<u>831,602</u>	<u>863,585</u>	<u>879,311</u>	<u>15,726</u>	<u>2</u>
<u>\$ 933,835</u>	<u>\$ 892,905</u>	<u>\$ 644,392</u>	Location Totals	<u>\$ 831,602</u>	<u>\$ 863,585</u>	<u>\$ 879,311</u>	<u>\$ 15,726</u>	<u>2</u>

KPBSD has made extensive use of the E-Rate funding from the very beginning of the program. It has always been the intent of the district administration to maximize the benefit we could receive from the E-Rate program. As of the end of FY11, the district has received over 6.5 million dollars in E-Rate subsidy. Although the main purpose given for the E-Rate program is to connect classrooms and libraries to the Internet, our buildings were some of the 14% of classrooms nationwide that were already wired at the beginning of the program. Our wiring head start was a real advantage. As other districts struggled with the time-intensive process of wiring schools in the early E-rate years, we were already moving on to other things, like fiber optic networks, and more significantly, an entire technology overhaul district-wide.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-19 Budget	Change	% Of Change
\$ 1,155,310	\$ 1,237,607	\$ 1,403,306	3100 Certificated Salaries	\$ 1,669,717	\$ 1,658,429	\$ 1,835,532	\$ 177,103	11
560,255	426,964	430,102	3200 Non-Certificated Salaries	345,160	173,313	176,813	3,500	2
762,721	719,385	824,646	3500 Employee Benefits	908,005	783,477	894,792	111,315	14
<u>2,478,286</u>	<u>2,383,956</u>	<u>2,658,054</u>	Subtotal - Personnel Services	<u>2,922,882</u>	<u>2,615,219</u>	<u>2,907,137</u>	<u>291,918</u>	11
1,128,959	1,287,328	1,070,668	4100 Professional and Technical Services	800,294	1,184,585	687,294	(497,291)	(42)
140,250	122,173	121,458	4200 Staff Travel	111,042	119,380	121,842	2,462	2
1,643	3,111	2,371	4250 Student Travel	2,550	2,627	2,550	(77)	(3)
4,920	2,851	2,447	4300 Utility Services	5,000	5,000	5,000	-	-
2,943	1,600	5,691	4400 Other Purchased Services	6,775	6,805	6,775	(30)	(0)
126,251	158,318	286,814	4500 Supplies, Materials, and Media	98,180	115,675	158,375	42,700	37
19,511	21,831	8,020	4900 Other Expenses	44,440	43,258	44,440	1,182	3
<u>1,424,477</u>	<u>1,597,212</u>	<u>1,497,469</u>	Subtotal - Other	<u>1,068,281</u>	<u>1,477,330</u>	<u>1,026,276</u>	<u>(451,054)</u>	(31)
<u>19,672</u>	<u>6,726</u>	<u>65,281</u>	Subtotal - Equipment	<u>7,300</u>	<u>15,604</u>	<u>2,500</u>	<u>(13,104)</u>	(84)
<u>\$ 3,922,435</u>	<u>\$ 3,987,894</u>	<u>\$ 4,220,804</u>	Location Total	<u>\$ 3,998,463</u>	<u>\$ 4,108,153</u>	<u>\$ 3,935,913</u>	<u>\$ (172,240)</u>	(4)

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.30	2.30	2.30	Coordinator	2.30	2.30	2.30
-	1.12	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
4.37	4.29	7.24	Specialist*	7.24	8.57	8.57
10.43	9.38	9.40	Special Ed Teacher**	9.40	9.38	9.18
<u>19.10</u>	<u>18.09</u>	<u>20.94</u>	Certificated Subtotal	<u>20.94</u>	<u>22.25</u>	<u>22.05</u>
6.95	5.15	5.63	Special Ed Aide	5.63	0.33	0.33
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>9.95</u>	<u>8.15</u>	<u>8.63</u>	Non-Certificated Subtotal	<u>8.63</u>	<u>3.33</u>	<u>3.33</u>
<u>29.05</u>	<u>26.24</u>	<u>29.57</u>	Total	<u>29.57</u>	<u>25.58</u>	<u>25.38</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
2020 - 2021 Budget

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 134,402	\$ 141,890	\$ 144,311	2,421	2
-	-	-	3200 Non-Certificated Salaries	-	23,373	31,131	7,758	33
-	-	-	3500 Employee Benefits	39,452	72,522	82,898	10,376	14
-	-	-	Subtotal - Personnel Services	173,854	237,785	258,340	20,555	9
-	-	-	4200 Staff Travel	5,254	5,254	5,254	-	-
-	-	-	4300 Utility Services	-	6,850	-	(6,850)	(100)
-	-	-	4350 In Kind Utilities	6,850	-	6,850	6,850	100
-	-	-	4400 Other Purchased Services	3,000	3,000	3,000	-	-
-	-	-	4500 Supplies, Materials, and Media	10,000	9,791	10,000	209	2
-	-	-	4900 Other Expenses	6,500	6,500	6,500	-	-
-	-	-	Subtotal - Other	31,604	31,395	31,604	209	-
-	-	-	5100 Equipment	-	434	-	(434)	(100)
\$ -	\$ -	\$ -	Totals	\$ 205,458	\$ 269,614	\$ 289,944	\$ 20,330	8

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
-	-	-	Director	-	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	1.00	1.00
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
-	-	-	Support	-	1.00	1.00
-	-	-	Custodian	-	-	-
-	-	-	Non-Certificated Subtotal	-	1.00	1.00
-	-	-	Total	-	2.00	2.00

* "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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ (34,455)	\$ 1,954	\$ (12,831)	3100 Certificated Salaries	\$ (318,453)	\$ 675,881	\$ (330,931)	(1,006,812)	(149)
205,318	241,677	216,576	3200 Non-Certificated Salaries	(66,617)	279,583	(68,663)	(348,246)	(125)
8,787,919	8,563,783	8,901,710	3500 Employee Benefits	10,056,374	10,287,702	7,330,828	(2,956,874)	(29)
1,201,479	1,194,195	1,201,858	3631 Worker Compensation	1,251,637	1,251,637	1,251,637	-	-
<u>10,160,261</u>	<u>10,001,609</u>	<u>10,307,313</u>	Subtotal - Personnel Services	<u>10,922,941</u>	<u>12,494,803</u>	<u>8,182,871</u>	<u>(4,311,932)</u>	<u>(35)</u>
50,000	50,000	35,000	4250 Student Travel	145,000	-	145,000	145,000	100
-	-	-	4300 Utility Services	-	-	-	-	-
84,002	78,877	73,109	4350 In Kind Utilities	90,000	90,000	90,000	-	-
6,393,804	6,017,680	6,639,845	4400 Other Purchased Services	6,283,670	6,283,426	6,251,143	(32,283)	(1)
575,120	552,221	552,221	4450 Insurance and Bond Premiums	707,675	707,675	707,675	-	-
-	-	366	4500 Supplies, Materials, and Media	-	-	-	-	-
<u>(35,336)</u>	<u>14,724</u>	<u>(149,583)</u>	4900 Other Expenses	<u>5,246,337</u>	<u>4,599,608</u>	<u>20,000</u>	<u>(4,579,608)</u>	<u>(100)</u>
<u>7,067,590</u>	<u>6,713,502</u>	<u>7,150,958</u>	Subtotal - Other	<u>12,472,682</u>	<u>11,680,709</u>	<u>7,213,818</u>	<u>(4,466,891)</u>	<u>(38)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>1,755,072</u>	<u>850,000</u>	<u>750,000</u>	5500 Transfer to Other Fund	<u>864,420</u>	<u>864,420</u>	<u>750,000</u>	<u>(114,420)</u>	<u>(13)</u>
<u>\$ 18,982,923</u>	<u>\$ 17,565,111</u>	<u>\$ 18,208,271</u>	Totals	<u>\$ 24,260,043</u>	<u>\$ 25,039,932</u>	<u>\$ 16,146,689</u>	<u>\$ (8,778,823)</u>	<u>(35)</u>

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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
-	-	-	Coordinator	-	-	-
0.50	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
0.50	-	-	Certificated Subtotal	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.00	Support	4.00	4.00	4.00
-	-	-	Custodian	-	-	-
4.00	4.00	4.00	Non-Certificated Subtotal	4.00	4.00	4.00
4.50	4.00	4.00	Total	4.00	4.00	4.00

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Elementary Ed/Curriculum

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 417,296	\$ 405,566	\$ 342,050	3100 Certificated Salaries	\$ 406,934	\$ 324,564	\$ 326,725	2,161	1
38,038	32,965	38,325	3200 Non-Certificated Salaries	41,657	11,527	11,680	153	1
176,169	171,756	151,592	3500 Employee Benefits	167,936	124,413	153,216	28,803	23
<u>631,503</u>	<u>610,287</u>	<u>531,967</u>	Subtotal - Personnel Services	<u>616,527</u>	<u>460,504</u>	<u>491,621</u>	<u>31,117</u>	7
469,312	482,692	487,776	4100 Professional and Technical Services	10,000	5,123	10,000	4,877	95
37,624	22,533	24,734	4200 Staff Travel	38,975	38,975	38,975	-	-
4,224	3,380	3,288	4300 Utility Services	-	-	-	-	-
7,723	104	125	4400 Other Purchased Services	150	150	150	-	-
213,694	244,880	343,131	4500 Supplies, Materials, and Media	762,801	764,203	762,801	(1,402)	(0)
1,306	824	495	4900 Other Expenses	3,495	3,495	3,495	-	-
<u>733,883</u>	<u>754,413</u>	<u>859,549</u>	Subtotal - Other	<u>815,421</u>	<u>811,946</u>	<u>815,421</u>	<u>3,475</u>	0
793	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,366,179</u>	<u>\$ 1,364,700</u>	<u>\$ 1,391,516</u>	Location Totals	<u>\$ 1,431,948</u>	<u>\$ 1,272,450</u>	<u>\$ 1,307,042</u>	<u>\$ 34,592</u>	3

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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Elementary Ed/Curriculum

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
0.75	0.75	0.75	Director	0.75	1.00	-
-	-	-	Coordinator	-	-	-
3.50	2.70	3.50	Teacher (Includes Quest)	3.50	2.50	3.50
0.50	1.00	0.50	Specialist*	0.50	0.50	0.50
-	-	-	Special Ed Teacher**	-	-	-
<u>4.75</u>	<u>4.45</u>	<u>4.75</u>	Certificated Subtotal	<u>4.75</u>	<u>4.00</u>	<u>4.00</u>
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	-	-
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Non-Certificated Subtotal	<u>0.50</u>	<u>-</u>	<u>-</u>
<u><u>5.25</u></u>	<u><u>4.95</u></u>	<u><u>5.25</u></u>	Total	<u><u>5.25</u></u>	<u><u>4.00</u></u>	<u><u>4.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 85 Innovation/Strategic Planning

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 767,552	\$ 289,564	\$ 305,814	3100 Certificated Salaries	\$ 314,654	\$ 453,809	\$ 365,636	(88,173)	(19)
96,730	75,579	84,328	3200 Non-Certificated Salaries	87,145	91,736	96,212	4,476	5
<u>365,021</u>	<u>153,886</u>	<u>167,676</u>	3500 Employee Benefits	<u>195,177</u>	<u>258,006</u>	<u>254,549</u>	<u>(3,457)</u>	(1)
<u>1,229,303</u>	<u>519,029</u>	<u>557,818</u>	Subtotal - Personnel Services	<u>596,976</u>	<u>803,551</u>	<u>716,397</u>	<u>(87,154)</u>	(11)
11,680	12,651	-	4100 Professional and Technical Services	-	-	-	-	-
30,070	19,441	11,074	4200 Staff Travel	37,980	38,308	37,980	(328)	(1)
892	2,142	3,227	4250 Student Travel	2,500	5,011	2,500	(2,511)	(50)
4,670	3,403	3,335	4300 Utility Services	2,800	3,508	2,800	(708)	(20)
20,918	9,841	5,862	4400 Other Purchased Services	32,350	18,778	29,850	11,072	59
65,617	46,451	49,719	4500 Supplies, Materials, and Media	118,735	108,088	154,397	46,309	43
100	2,673	61	4900 Other Expenses	3,000	3,000	3,000	-	-
<u>133,947</u>	<u>96,602</u>	<u>73,278</u>	Subtotal - Other	<u>197,365</u>	<u>176,693</u>	<u>230,527</u>	<u>53,834</u>	30
<u>32,368</u>	<u>8,180</u>	<u>1,899</u>	5100 Equipment	<u>11,000</u>	<u>4,140</u>	<u>-</u>	<u>(4,140)</u>	(100)
<u>\$ 1,395,618</u>	<u>\$ 623,811</u>	<u>\$ 632,995</u>	Location Totals	<u>\$ 805,341</u>	<u>\$ 984,384</u>	<u>\$ 946,924</u>	<u>\$ (37,460)</u>	(4)

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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 85 Innovation/Strategic Planning

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	-
7.50	1.90	1.50	Teacher (Includes Quest)	1.50	1.50	1.50
-	-	-	Specialist*	-	2.80	2.80
-	-	-	Special Ed Teacher**	-	-	-
<u>8.50</u>	<u>2.90</u>	<u>2.50</u>	Certificated Subtotal	<u>2.50</u>	<u>5.30</u>	<u>4.30</u>
-	-	-	Nurse ***	-	-	-
<u>2.69</u>	<u>1.77</u>	<u>2.27</u>	Support	<u>2.27</u>	<u>2.24</u>	<u>2.24</u>
<u>2.69</u>	<u>1.77</u>	<u>2.27</u>	Non-Certificated Subtotal	<u>2.27</u>	<u>2.24</u>	<u>2.24</u>
<u>11.19</u>	<u>4.67</u>	<u>4.77</u>	Total	<u>4.77</u>	<u>7.54</u>	<u>6.54</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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/06/20

Location: 86 Prof. Learning/Fed. Programs

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 222,690	\$ 228,710	\$ 233,033	3100 Certificated Salaries	\$ 110,417	\$ 123,920	\$ 114,234	(9,686)	(8)
354,927	108,817	131,171	3200 Non-Certificated Salaries	123,712	45,443	54,079	8,636	19
356,862	136,187	155,421	3500 Employee Benefits	124,933	73,504	69,858	(3,646)	(5)
<u>934,479</u>	<u>473,714</u>	<u>519,625</u>	Subtotal - Personnel Services	<u>359,062</u>	<u>242,867</u>	<u>238,171</u>	<u>(4,696)</u>	(2)
13,600	2,000	(550)	4100 Professional and Technical Services	15,000	15,000	15,000	-	-
24,560	27,109	33,215	4200 Staff Travel	18,000	18,000	18,000	-	-
-	-	394	4250 Student Travel	-	-	-	-	-
7,179	6,949	3,522	4300 Utility Services	6,500	6,500	4,000	(2,500)	(38)
36,574	31,324	34,243	4400 Other Purchased Services	52,250	52,250	2,250	(50,000)	(96)
93,180	103,242	44,502	4500 Supplies, Materials, and Media	111,500	111,433	20,800	(90,633)	(81)
-	39	3,039	4900 Other Expenses	3,500	3,500	3,500	-	-
<u>175,093</u>	<u>170,663</u>	<u>118,365</u>	Subtotal - Other	<u>206,750</u>	<u>206,683</u>	<u>63,550</u>	<u>(143,133)</u>	(69)
920	4,110	-	5100 Equipment	2,000	2,067	-	(2,067)	(100)
<u>\$ 1,110,492</u>	<u>\$ 648,487</u>	<u>\$ 637,990</u>	Location Totals	<u>\$ 567,812</u>	<u>\$ 451,617</u>	<u>\$ 301,721</u>	<u>\$ (149,896)</u>	(33)

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
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 86 Prof. Learning/Fed. Programs

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	0.75	0.75
-	-	-	Teacher (Includes Quest)	-	-	-
0.80	0.80	0.80	Specialist*	0.80	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	Certificated Subtotal	<u>1.80</u>	<u>0.75</u>	<u>0.75</u>
9.96	-	-	Aide	-	-	-
<u>2.00</u>	<u>1.80</u>	<u>2.30</u>	Support	<u>2.30</u>	<u>0.70</u>	<u>0.70</u>
<u>11.96</u>	<u>1.80</u>	<u>2.30</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>0.70</u>	<u>0.70</u>
<u>13.76</u>	<u>3.60</u>	<u>4.10</u>	Total	<u>4.10</u>	<u>1.45</u>	<u>1.45</u>

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ 70	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
101,656	120,298	179,638	3200 Non-Certificated Salaries	219,706	274,117	316,932	42,815	16
72,175	76,062	85,957	3500 Employee Benefits	108,637	203,928	250,773	46,845	23
<u>173,901</u>	<u>196,360</u>	<u>265,595</u>	Subtotal - Personnel Services	<u>328,343</u>	<u>478,045</u>	<u>567,705</u>	<u>89,660</u>	19
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
28,110	33,212	27,213	4200 Staff Travel	36,100	36,100	36,100	-	-
142	223	224	4300 Utility Services	750	750	806	56	7
834	696	766	4400 Other Purchased Services	2,200	2,355	2,200	(155)	(7)
23,169	16,307	23,960	4500 Supplies, Materials, and Media	24,000	23,350	24,000	650	3
5,486	571	5,215	4900 Other Expenses	6,500	6,500	6,500	-	-
<u>57,741</u>	<u>51,009</u>	<u>57,378</u>	Subtotal - Other	<u>69,550</u>	<u>69,055</u>	<u>69,606</u>	<u>551</u>	1
<u>1,301</u>	<u>-</u>	<u>7,155</u>	5100 Equipment	<u>-</u>	<u>650</u>	<u>-</u>	<u>(650)</u>	(100)
<u>\$ 232,943</u>	<u>\$ 247,369</u>	<u>\$ 330,128</u>	Function Totals	<u>\$ 397,893</u>	<u>\$ 547,750</u>	<u>\$ 637,311</u>	<u>\$ 89,561</u>	16

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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
2.54	2.90	3.44	Nurse***	3.52	4.86	4.86
0.88	1.00	1.00	Support	1.00	1.00	1.00
3.42	3.90	4.44	Non-Certificated Subtotal	4.52	5.86	5.86
3.42	3.90	4.44	Total	4.52	5.86	5.86

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3200 Non-Certificated Salaries	\$ 107,279	\$ 113,021	\$ 116,569	3,548	3
-	-	-	3500 Employee Benefits	56,675	57,965	61,810	3,845	7
-	-	-	Subtotal - Personnel Services	163,954	170,986	178,379	7,393	4
-	-	-	4200 Staff Travel	8,000	8,000	8,000	-	-
-	-	-	4400 Other Purchased Services	1,000	1,000	1,000	-	-
-	-	-	4500 Supplies, Materials, and Media	10,000	10,000	10,000	-	-
-	-	-	4900 Other Expenses	3,500	3,500	3,500	-	-
-	-	-	Subtotal - Other	22,500	22,500	22,500	-	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Function Totals	\$ 186,454	\$ 193,486	\$ 200,879	\$ 7,393	4

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
2020 - 2021 Budget**

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

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Director		1.00	1.00
-	-	-	Nurse***		-	-
-	-	-	Support		-	-
-	-	-	Non-Certificated Subtotal	-	1.00	1.00
-	-	-	Total	-	1.00	1.00

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 193,164	\$ 179,876	\$ 306,300	\$ 126,424	70
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	124,456	122,267	39,388	(82,879)	(68)
-	-	-	Subtotal - Personnel Services	317,620	302,143	345,688	43,545	14
-	-	-	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>\$ 317,620</u>	<u>\$ 302,143</u>	<u>\$ 345,688</u>	<u>\$ 43,545</u>	14
<u>\$ 141,065,303</u>	<u>\$ 139,502,630</u>	<u>\$ 140,221,259</u>	Fund Totals	<u>\$ 145,362,469</u>	<u>\$ 147,174,088</u>	<u>\$ 144,776,830</u>	<u>\$ (2,397,258)</u>	(2)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020 - 2021 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	2019-20 Budget	Current 2019-20 Budget	2020-21 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
7.00	1.50	4.50	Teacher (Includes Quest)	5.00	3.00	5.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>7.00</u>	<u>1.50</u>	<u>4.50</u>	Certificated Subtotal	<u>5.00</u>	<u>3.00</u>	<u>5.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>7.00</u>	<u>1.50</u>	<u>4.50</u>	Total	<u>5.00</u>	<u>3.00</u>	<u>5.00</u>

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SPECIAL REVENUE FUNDS

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020-2021 Budget**

Fund: 255 Food Service

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 609,409	\$ 659,306	\$ 679,755	0020 Type A Lunch-Pupils	\$ 675,000	\$ 675,000	\$ 675,000	\$ -	-
1,382	1,815	621	0040 Other Local Revenue	-	-	-	-	-
2,192,556	2,266,691	2,292,763	0150 Intergovernmental Federal	2,329,904	2,329,904	2,404,904	75,000	3
132,531	169,083	186,737	0162 USDA	150,000	150,000	150,000	\$ -	-
<u>2,935,878</u>	<u>3,096,895</u>	<u>3,159,876</u>	Total Revenue	<u>3,154,904</u>	<u>3,154,904</u>	<u>3,229,904</u>	<u>75,000</u>	<u>2</u>
<u>Other Financing Sources</u>								
<u>1,100,000</u>	<u>850,000</u>	<u>750,000</u>	0250 Transfer From Other Funds	<u>864,420</u>	<u>864,420</u>	<u>750,000</u>	<u>(114,420)</u>	<u>(13)</u>
<u>4,035,878</u>	<u>3,946,895</u>	<u>3,909,876</u>	Total Revenue & Other Financing Sources	<u>4,019,324</u>	<u>4,019,324</u>	<u>3,979,904</u>	<u>(39,420)</u>	<u>(1)</u>
<u>Expenditure</u>								
1,489,789	1,396,499	1,362,355	3200 Non-Certificated Salaries	1,406,829	1,406,829	1,501,180	94,351	7
1,120,407	1,040,476	1,005,909	3500 Employee Benefits	1,089,354	1,089,354	1,036,960	(52,394)	(5)
<u>2,610,196</u>	<u>2,436,975</u>	<u>2,368,264</u>	Subtotal - Personnel Services	<u>2,496,183</u>	<u>2,496,183</u>	<u>2,538,140</u>	<u>41,957</u>	<u>2</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
10,032	4,795	4,680	4200 Staff Travel	5,000	5,000	6,500	1,500	30
1,907	1,636	1,753	4300 Utility Services	2,600	2,600	2,600	-	-
22,090	21,169	21,527	4400 Other Purchased Services	31,700	31,700	31,700	-	-
1,193,605	1,314,620	1,193,173	4500 Supplies, Materials, and Media	1,480,941	1,480,941	1,398,064	(82,877)	(6)
4,071	1,579	4,826	4900 Other Expenses	2,900	2,900	2,900	-	-
<u>1,231,705</u>	<u>1,343,799</u>	<u>1,225,959</u>	Subtotal - Other	<u>1,523,141</u>	<u>1,523,141</u>	<u>1,441,764</u>	<u>(81,377)</u>	<u>(5)</u>
<u>27,504</u>	<u>17,842</u>	<u>2,581</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,869,405</u>	<u>3,798,616</u>	<u>3,596,804</u>	Fund Total	<u>4,019,324</u>	<u>4,019,324</u>	<u>3,979,904</u>	<u>(39,420)</u>	<u>(1)</u>
166,473	148,279	313,072	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<u>467,422</u>	<u>633,895</u>	<u>782,174</u>	Fund Balance, Beginning of Year	<u>1,095,246</u>	<u>1,095,246</u>	<u>1,095,246</u>	<u>-</u>	<u>-</u>
<u>\$ 633,895</u>	<u>\$ 782,174</u>	<u>\$ 1,095,246</u>	Fund Balance, End of Year	<u>\$ 1,095,246</u>	<u>\$ 1,095,246</u>	<u>\$ 1,095,246</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
2020-2021 Budget**

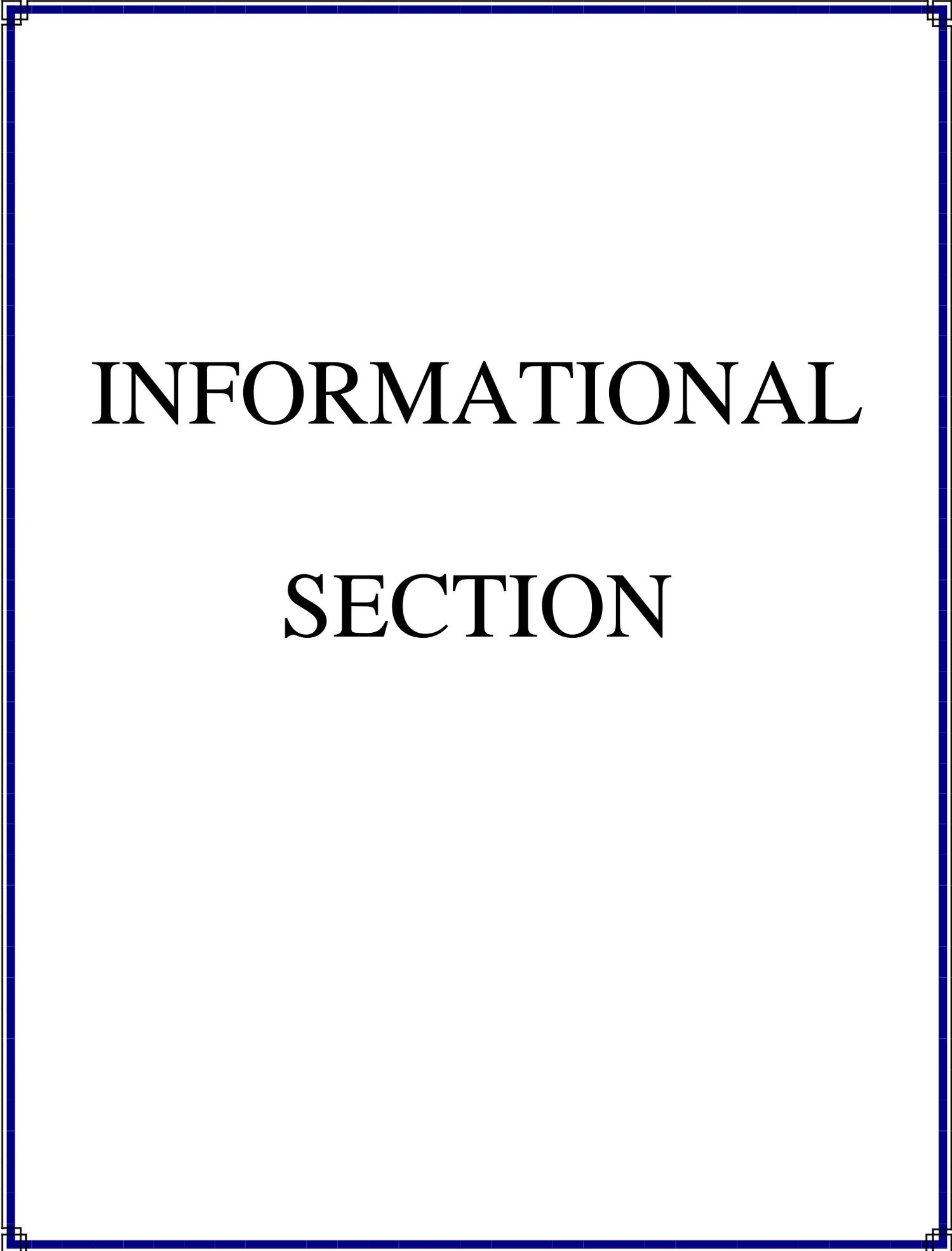
Fund: 205 Student Transportation

Date: 04/06/20

2016-17 Actual	2017-18 Actual	2018-19 Actual	Account Description	Original 2019-20 Budget	Current 2019-20 Budget	2020-21 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 7,476,569	\$ 8,074,746	\$ 7,996,818	0050 Intergovernmental - State	8,015,208	7,801,442	7,848,393	\$ 46,951	1
7,476,569	8,074,746	7,996,818	Total Revenue	8,015,208	7,801,442	7,848,393	46,951	1
<u>Other Financing Sources</u>								
655,072	-	-	0250 Transfer From Other Funds	-	-	-	-	-
655,072	-	-	Total Other Financing Sources	-	-	-	-	-
8,131,641	8,074,746	7,996,818	Total Revenue & Other Financing Sources	8,015,208	7,801,442	7,848,393	\$ 46,951	1
<u>Expenditure</u>								
89,236	52,161	55,872	3200 Non-Certificated Salaries	62,348	66,317	69,507	3,190	5
53,142	39,140	37,405	3500 Employee Benefits	42,510	43,240	44,801	1,561	4
142,378	91,301	93,277	Subtotal - Personnel Services	104,858	109,557	114,308	4,751	4
830	540	2,503	4200 Staff Travel	10,250	4,750	5,250	500	11
3,421	3,870	1,969	4300 Utility Services	6,500	6,500	2,500	(4,000)	(62)
8,074,911	7,661,011	7,859,496	4400 Other Purchased Services	7,681,874	7,681,874	7,864,474	182,600	-
17,644	19,865	6,754	4500 Supplies, Materials, and Media	16,800	20,950	20,950	-	-
1,908	20	36	4900 Other Expenses	194,926	800	800	-	-
8,098,714	7,685,306	7,870,758	Subtotal - Other	7,910,350	7,714,874	7,893,974	179,100	-
19,098	-	909	5100 Equipment	-	594	-	(594)	-
8,260,190	7,776,607	7,964,944	Fund Total	8,015,208	7,825,025	8,008,282	183,257	-
(128,549)	298,139	31,874	Excess (Deficiency) of Revenues over Expenditures	-	(23,583)	(159,889)	(136,306)	578
1,163,789	1,035,240	1,333,379	Fund Balance, Beginning of Year	1,365,253	1,365,253	1,341,670	(23,583)	(2)
\$ 1,035,240	\$ 1,333,379	\$ 1,365,253	Fund Balance, End of Year	\$ 1,365,253	\$ 1,341,670	\$ 1,181,781	\$ (159,889)	(12)

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

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INFORMATIONAL SECTION

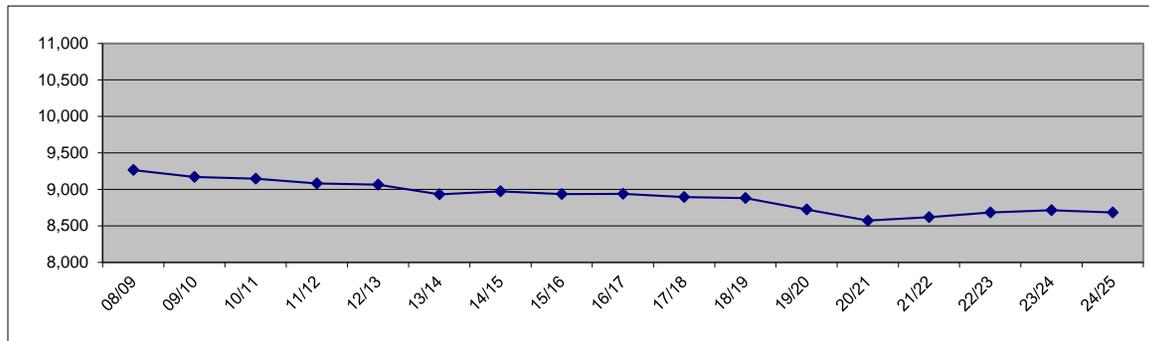
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2020-2021 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
08/09	91	649	649	659	643	681	669	709	670	723	832	828	765	697	9,265	
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.03%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.20%
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	-1.47%
14/15	197	697	691	670	664	644	676	690	653	679	636	684	667	726	8,974	0.47%
15/16	225	661	696	686	685	672	654	671	675	665	667	622	677	679	8,935	-0.43%
16/17	245	663	675	702	676	685	681	661	675	679	654	658	607	678	8,939	0.04%
17/18	248	686	655	670	684	692	694	692	647	659	660	656	646	606	8,895	-0.49%
18/19	236	637	686	645	693	702	675	699	673	643	642	665	653	633	8,882	-0.15%
19/20	243	632	616	672	640	675	712	668	680	667	631	624	654	611	8,725	-1.77%
20/21	0	665	642	622	667	636	695	702	672	686	662	625	629	670	8,573	-1.74%
21/22	0	654	669	645	615	666	650	675	713	672	684	666	643	668	8,620	0.55%
22/23	0	654	658	673	638	614	683	630	686	713	689	688	685	674	8,685	0.75%
23/24	0	659	658	662	666	631	630	663	641	686	701	693	707	716	8,713	0.32%
24/25	0	657	663	662	655	661	647	610	674	641	660	705	712	738	8,685	-0.32%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2020-2021 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	Current FY20 Budget	Projected FY21 Budget	Change FY20 Current To FY21
65	Aurora Borealis Charter School	19.66	18.70	18.18	18.73	18.92	18.97	18.96	18.96	-
31	Chapman Elementary School	12.91	13.38	13.53	13.45	13.99	15.36	15.54	15.54	-
80	Connections/Alternative Programs	19.50	19.50	17.25	17.75	24.75	24.92	24.35	24.85	0.50
32	Cooper Landing School	3.62	3.62	3.50	3.50	3.40	3.40	3.40	2.52	(0.88)
68	Fireweed Academy Charter School	8.79	12.11	12.61	11.94	13.75	13.17	14.32	13.82	(0.50)
66	Homer Flex School	5.95	5.89	5.91	6.11	6.10	6.02	6.02	6.07	0.05
06	Homer High School	49.08	48.58	47.18	45.23	47.70	48.10	44.00	43.20	(0.80)
13	Homer Middle School	23.65	23.40	24.28	24.72	25.14	26.84	24.36	24.36	-
35	Hope Elementary/High School	3.68	3.87	3.99	3.85	3.50	3.67	5.36	4.48	(0.88)
56	Kachemak Selo Elementary/High School	10.37	10.84	9.13	8.15	7.84	7.49	8.37	8.27	(0.10)
63	Kaleidoscope Charter School	26.75	26.89	27.05	28.81	26.67	25.32	26.83	26.83	-
48	K-Beach Elementary School	37.19	39.18	40.44	41.70	40.14	40.97	41.93	42.43	0.50
67	Kenai Alternative School	8.45	8.33	9.31	11.22	11.29	11.11	11.24	11.29	0.05
07	Kenai Central High School	53.43	52.45	51.66	50.58	47.84	46.82	49.22	48.22	(1.00)
11	Kenai Middle School	38.18	37.80	36.89	37.20	37.50	37.08	40.36	42.86	2.50
15	Marathon	1.05	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	14.75	14.85	13.29	12.91	12.96	12.46	12.01	12.51	0.50
37	Moose Pass Elementary School	3.79	3.62	3.54	3.51	3.42	3.38	3.33	3.33	-
51	Mountain View Elementary School	51.39	49.98	51.05	52.49	53.14	54.24	52.18	49.68	(2.50)
34	Nanwalek Elementary/High School	12.17	11.59	13.79	12.62	11.74	11.54	11.45	12.35	0.90
10	Nikiski Middle/Senior High School	44.85	49.07	46.17	43.44	43.21	44.46	41.36	41.26	(0.10)
52	Nikiski North Star Elementary School	38.83	36.22	37.47	36.53	35.24	33.74	34.25	34.25	-
38	Nikolaevsk Elementary/High School	9.20	9.24	9.84	8.84	9.84	9.84	8.34	7.54	(0.80)
02	Ninilchik Elementary/High School	20.72	19.59	20.27	19.12	16.87	16.66	16.26	16.76	0.50
33	Paul Banks Elementary School	24.96	24.56	25.21	26.09	28.23	29.20	31.57	30.57	(1.00)
40	Port Graham Elementary/High School	4.81	5.14	4.50	5.18	5.13	5.69	5.91	4.91	(1.00)
49	Razdolna Elementary/High School	9.08	10.67	10.74	11.32	10.89	11.25	11.53	11.03	(0.50)
46	Redoubt Elementary School	38.15	39.42	36.70	33.90	36.89	37.44	39.66	39.66	-
16	River City Academy	7.58	8.62	8.98	8.82	8.94	8.89	7.34	7.34	-
08	Seward High School	22.26	21.83	22.63	21.43	22.35	22.78	18.54	18.79	0.25
14	Seward Middle	10.99	14.10	16.30	16.02	15.75	15.75	14.28	16.03	1.75
05	Skyview High School	34.09	-	-	-	-	-	-	-	-

**2020-2021 Budget
General Fund - Staffing in FTE's**

Loc	School or Department	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	Current FY20 Budget	Projected FY21 Budget	Change FY20 Current To FY21
12	Skyview Middle School	46.65	48.70	51.97	48.46	46.94	45.74	45.92	45.42	(0.50)
43	Soldotna Elementary School	35.75	36.93	38.47	38.24	33.83	33.68	35.78	35.78	-
09	Soldotna High School	64.46	67.38	67.55	66.33	63.99	65.09	72.41	71.21	(1.20)
64	Soldotna Montessori Charter School	21.11	20.97	21.73	19.51	20.51	20.49	20.14	20.14	-
17	Soldotna Prep	-	22.63	20.99	26.36	25.29	23.81	-	-	-
44	Sterling Elementary School	25.68	26.43	28.14	26.64	26.99	25.02	21.48	21.98	0.50
03	Susan B. English School	9.19	9.41	8.80	7.34	7.06	6.14	6.74	7.04	0.30
01	Tebughna School	4.96	4.96	4.96	5.51	5.51	5.46	4.16	4.06	(0.10)
45	Tustumena Elementary School	20.29	20.63	21.38	22.05	21.15	21.10	19.52	18.77	(0.75)
53	Voznesenka Elementary/High School	13.47	15.22	15.84	14.84	13.95	13.58	13.88	16.23	2.35
50	West Homer Elementary School	35.17	35.24	34.79	34.84	30.80	32.60	33.66	34.16	0.50
42	William H. Seward Elementary School	34.27	31.30	29.35	31.75	30.54	30.47	29.14	27.64	(1.50)
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.50	2.50	2.50	2.50	2.50	2.50	1.50	1.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.50	1.50	1.00	2.00	2.00	2.00	2.00	-
73	Assistant Superintendent Instruction	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00	1.00
74	Fiscal Services	9.50	9.50	9.50	9.00	8.00	8.00	8.00	8.00	-
75	Planning and Operations	3.00	3.00	2.00	1.50	1.53	1.78	1.78	1.78	-
76	Purchasing and Warehouse	7.50	7.50	8.75	8.75	8.75	7.75	7.75	7.75	-
77	Human Resources	8.00	8.00	8.00	7.00	6.00	6.00	6.50	6.50	-
78	Information Services	13.00	13.00	13.00	13.00	12.00	12.00	12.50	12.50	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	35.47	33.85	32.55	29.05	26.24	29.57	25.58	25.38	(0.20)
82	Schools & Compliance	-	-	-	-	-	-	2.00	2.00	-
83	Districtwide Instruction	6.50	4.50	4.50	4.50	4.00	4.00	4.00	4.00	-
84	Elementary Ed/Curriculum	10.00	8.00	7.56	5.25	4.95	5.25	4.00	4.00	-
85	Innovation/Strategic Planning	14.76	13.28	11.98	11.19	4.67	4.77	7.54	6.54	(1.00)
86	Professional Learning/Federal Programs	12.98	12.91	14.21	13.76	3.60	4.10	1.45	1.45	-
87	Nursing Services	3.61	4.16	3.46	3.42	3.90	4.44	5.86	5.86	-
88	Communications	-	-	-	-	-	-	1.00	1.00	-
96	Unallocated	8.01	1.99	7.40	7.00	1.50	4.50	3.00	5.00	2.00
TOTALS		1,119.71	1,110.03	1,115.77	1,097.45	1,062.83	1,069.90	1,042.06	1,040.90	(1.16)

**Kenai Peninsula Borough School District
2020-2021 Budget
Staff - All Funds**

											Budget	
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Support Staff												
C/O Administrators	3.00	3.00	3.00	4.00	5.00	5.00	6.00	5.00	5.00	5.00	5.00	5.00
Aides	183.53	210.50	217.99	213.37	207.41	210.80	206.25	216.15	210.91	229.67	205.52	206.84
Secretaries	102.97	97.07	101.32	101.51	103.60	101.49	98.41	93.38	90.94	92.42	89.17	88.67
Custodians	86.18	85.57	85.69	84.88	85.67	85.23	84.78	85.23	75.76	74.89	73.14	73.39
Food Service	37.82	39.17	43.36	45.12	46.40	46.59	44.90	46.11	43.82	44.58	42.63	42.63
Warehouse	5.50	7.50	7.50	7.50	7.50	7.50	8.75	8.75	8.75	7.75	7.75	7.75
Information Services	12.75	14.00	14.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.50	12.50
Other Support	40.83	40.83	40.33	40.33	41.58	40.23	38.61	38.49	38.23	36.97	38.04	37.98
Total Support Staff	472.58	497.64	513.19	509.71	510.16	509.84	500.70	506.11	485.41	503.28	473.75	474.76
Certificated Staff												
C/O Administrators	9.00	8.00	8.00	7.30	7.05	6.60	6.36	6.05	6.05	6.05	6.05	6.05
Principals/Asst Principals	40.10	40.60	42.60	42.61	42.83	40.88	40.63	38.99	38.70	38.30	38.50	37.30
Classroom Teachers	512.27	520.15	521.65	512.45	523.60	513.16	514.89	503.25	494.60	497.61	474.06	476.11
Special Education Teachers	138.90	139.65	141.70	142.95	142.45	143.45	142.55	141.55	139.00	140.55	140.95	140.95
Other Certified Staff	34.00	30.45	26.00	26.50	26.00	27.55	26.10	25.70	24.95	27.65	27.50	27.50
Total Certificated Staff	734.27	738.85	739.95	731.81	741.93	731.64	730.53	715.54	703.30	710.16	687.06	687.91
Total Staff	1,206.85	1,236.49	1,253.14	1,241.52	1,252.09	1,241.48	1,231.23	1,221.65	1,188.71	1,213.44	1,160.81	1,162.67

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2020 - 2021 Instructional and Office Supply Allocations

School	Enrollment				Funding			
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total
65 Aurora Borealis Charter *	152	30	-	182	\$ -	\$ -	\$ -	\$ -
31 Chapman	99	31	-	130	7,556	2,868	-	10,424
80 Connections **	368	130	312	810	-	-	-	-
32 Cooper Landing	9	2	3	14	807	185	333	1,324
68 Fireweed Academy Charter *	117	-	-	117	-	-	-	-
66 Homer Flex	-	-	30	30	-	-	3,664	3,664
06 Homer High	-	-	398	398	-	-	43,665	43,665
13 Homer Middle	-	182	-	182	-	16,839	-	16,839
35 Hope	8	3	5	16	717	312	611	1,640
56 Kachemak Selo	19	6	16	41	1,558	590	1,846	3,994
63 Kaleidoscope Charter*	260	-	-	260	-	-	-	-
48 K-Beach Elementary	450	-	-	450	34,344	-	-	34,344
67 Kenai Alternative	-	-	52	52	-	-	6,000	6,000
07 Kenai Central	-	-	455	455	-	-	49,918	49,918
11 Kenai Middle	136	264	-	400	10,380	24,425	-	34,805
15 Marathon ***	-	-	10	10	-	-	1,221	1,221
47 McNeil Canyon	122	-	-	122	9,311	-	-	9,311
37 Moose Pass	22	1	-	23	1,972	104	-	2,076
51 Mountain View	411	-	-	411	31,368	-	-	31,368
34 Nanwalek	42	8	28	78	3,886	885	3,659	8,430
10 Nikiski Middle/Sr High	56	103	191	350	3,886	9,530	20,955	34,370
52 Nikiski North Star	312	-	-	312	23,812	-	-	23,812
38 Nikolaevsk	18	4	18	40	1,476	359	2,077	3,911
02 Ninilchik	57	17	37	111	4,350	1,573	4,059	9,982
33 Paul Banks	174	-	-	174	13,280	-	-	13,280
40 Port Graham	21	5	8	34	1,943	553	1,045	3,541
49 Razdolna	43	15	29	87	3,855	1,559	3,218	8,632
46 Redoubt Elementary	344	-	-	344	26,254	-	-	26,254
16 River City Academy	-	25	60	85	-	2,313	6,583	8,896
08 Seward High	-	-	160	160	-	-	17,554	17,554
14 Seward Middle	52	102	-	154	3,969	9,437	-	13,406
12 Skyview Middle School	-	401	-	401	-	37,101	-	37,101
43 Soldotna Elementary	251	-	-	251	19,156	-	-	19,156
09 Soldotna High	-	-	726	726	-	-	79,649	79,649
64 Soldotna Montessori Charter *	166	-	-	166	-	-	-	-
44 Sterling Elementary	187	-	-	187	14,272	-	-	14,272
03 Susan B. English	24	6	6	36	2,220	664	784	3,668
01 Tebughna	10	6	5	21	925	664	653	2,242
45 Tustumena	150	-	-	150	11,448	-	-	11,448
53 Voznesenka	67	17	37	121	5,113	1,573	4,059	10,746
50 West Homer	235	-	-	235	17,935	-	-	17,935
42 William H. Seward Elementary	247	-	-	247	18,851	-	-	18,851
TOTAL	4,629	1,358	2,586	8,573	\$ 274,642	\$ 111,531	\$ 251,553	\$ 637,727

* 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

2020 - 2021 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.099	\$ -
Chapman	25,348	2	1,920	27,268		0.099	2,700
Connections	-	-	-	-		-	500
Cooper Landing **	8,324	1	960	9,284		0.099	1,100
Fireweed Academy Charter *	-	-	-	-		-	-
Greatland Adventure Academy*	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.099	1,100
Homer High	158,200	-	-	158,200	Intermediate	0.143	25,923
Homer Middle	65,556	-	-	65,556		0.121	7,932
Hope	13,500	-	-	13,500		0.099	1,337
Kachemak Selo **	5,468	-	-	5,468		0.099	1,100
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	4	3,840	50,775		0.099	5,027
Kenai Alternative	14,895	-	-	14,895		0.099	1,475
Kenai Central	189,007	1	960	189,967	Large	0.143	32,665
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.121	10,459
Marathon	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.099	3,242
Moose Pass **	8,989	-	-	8,989		0.099	1,100
Mountain View	50,000	3	2,880	52,880		0.099	5,235
Nanwalek	14,832	-	-	14,832		0.099	1,468
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.121	17,750
Nikiski North Star	50,000	-	-	50,000		0.099	4,950
Nikolaevsk	24,282	-	-	24,282		0.121	2,938
Ninilchik	55,277	-	-	55,277		0.143	7,905
Paul Banks	33,414	3	2,880	36,294		0.099	3,593
Port Graham	12,568	-	-	12,568		0.099	1,244
Razdolna ***	2,948	1	960	3,908		0.099	1,100
Redoubt	46,639	1	960	47,599		0.099	4,712
River City Academy **	-	-	-	-		0.143	1,100
Seward High	75,373	-	-	75,373	Small	0.143	12,978
Seward Middle	37,500	-	-	37,500		0.121	4,538
Skyview Middle School	117,101	-	-	117,101		0.143	16,745
Soldotna Elem	54,177	-	-	54,177		0.099	5,364
Soldotna High	154,637	-	-	154,637	Large	0.143	27,613
Soldotna Montessori Charter *	-	1	960	-		-	-
Sterling	33,844	2	1,920	35,764		0.099	3,541
Susan B English	59,208	-	-	59,208		0.143	8,467
Tebughna	25,976	-	-	25,976		0.099	2,572
Tustumena	46,679	-	-	46,679		0.099	4,621
Voznesenka **	5,200	3	2,880	8,080		0.099	1,100
West Homer	52,500	-	-	52,500		0.099	5,198
William H. Seward Elementary	52,199	-	-	52,199		0.099	5,168
	<u>1,781,711</u>	<u>27</u>	<u>25,920</u>	<u>1,806,671</u>			<u>\$ 245,560</u>

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

** Schools with 150 or less students receive a minimum allocation of \$1,100.

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2020 -2021 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0058 per copy Budget
65	Aurora Borealis Charter *	182	-	-	-
31	Chapman	130	19,500	234,000	1,357
80	Connections***	810	24,300	291,600	1,691
32	Cooper Landing	14	2,100	25,200	146
68	Fireweed Academy Charter *	117	-	-	-
66	Homer Flex **	30	4,500	54,000	313
06	Homer High	398	59,700	716,400	4,155
13	Homer Middle	182	27,300	327,600	1,900
35	Hope	16	2,400	28,800	167
56	Kachemak Selo	41	6,150	73,800	428
63	Kaleidoscope Charter*	260	-	-	-
48	K-Beach	450	67,500	810,000	4,698
67	Kenai Alternative **	52	7,800	93,600	543
07	Kenai Central	455	68,250	819,000	4,750
11	Kenai Middle	400	60,000	720,000	4,176
15	Marathon	10	1,500	18,000	104
47	McNeil Canyon	122	18,300	219,600	1,274
37	Moose Pass	23	3,450	41,400	240
51	Mountain View	411	61,650	739,800	4,291
34	Nanwalek	78	11,700	140,400	814
10	Nikiski Middle/Sr	350	52,500	630,000	3,654
52	Nikiski North Star	312	46,800	561,600	3,257
38	Nikolaevsk	40	6,000	72,000	418
02	Ninilchik	111	16,650	199,800	1,159
33	Paul Banks	174	26,100	313,200	1,817
40	Port Graham	34	5,100	61,200	355
49	Razdolna	87	13,050	156,600	908
46	Redoubt	344	51,600	619,200	3,591
16	River City Academy	85	12,750	153,000	887
08	Seward High	160	24,000	288,000	1,670
14	Seward Middle	154	23,100	277,200	1,608
12	Skyview Middle School	401	60,150	721,800	4,186
43	Soldotna Elem	251	37,650	451,800	2,620
09	Soldotna High	726	108,900	1,306,800	7,579
64	Soldotna Montessori Charter *	166	-	-	-
44	Sterling	187	28,050	336,600	1,952
03	Susan B English	36	5,400	64,800	376
01	Tebughna	21	3,150	37,800	219
45	Tustumena	150	22,500	270,000	1,566
53	Voznesenka	121	18,150	217,800	1,263
50	West Homer	235	35,250	423,000	2,453
42	William H. Seward Elementary	247	37,050	444,600	2,579
Total		<u>8,573</u>	<u>1,080,000</u>	<u>12,960,000</u>	<u>75,164</u>

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019

	Major Funds			Non-Major Funds	Total Governmental Funds
	General	Equipment	Title I	Other Governmental	
<u>ASSETS</u>					
Assets:					
Cash	\$ 11,945	\$ -	\$ -	\$ -	\$ 11,945
Equity in Central Treasury	20,913,440	3,364,014	-	2,643,758	26,921,212
Accounts Receivable	291,087	-	-	5,405	296,492
Prepaid Items	1,144,175	-	-	-	1,144,175
Due from Other Governments	-	-	1,374,425	1,034,931	2,409,356
Due from Special Revenue Funds	2,443,500	-	-	-	2,443,500
Inventories	788,804	-	-	482,203	1,271,007
Total Assets	\$ 25,592,951	\$ 3,364,014	\$ 1,374,425	\$ 4,166,297	\$ 34,497,687
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts Payable	\$ 2,006,279	\$ -	\$ -	\$ 219,187	\$ 2,225,466
Accrued Liabilities	7,244,893	-	-	-	7,244,893
Due to General Fund	-	-	1,374,425	1,069,075	2,443,500
Total Liabilities	9,251,172	-	1,374,425	1,288,262	11,913,859
Fund Balances:					
Nonspendable:					
Inventories	788,805	-	-	482,203	1,271,008
Prepaid Items	1,144,175	-	-	-	1,144,175
Restricted for:					
Charter Schools	885,704	-	-	-	885,704
Home School Carry-over	699,223	-	-	-	699,223
Facilities Maintenance	1,682,409	-	-	-	1,682,409
Committed:					
Minimum Fund Balance Policy	4,360,874	-	-	-	4,360,874
Negotiations	1,223,986	-	-	-	1,223,986
Assigned to:					
School Incentive Purchases	724,778	-	-	-	724,778
Professional - Technical Services	449,715	-	-	-	449,715
Staff Travel	1,796	-	-	-	1,796
Utility Services	707	-	-	-	707
Purchased Services	11,529	-	-	-	11,529
Supplies	122,440	-	-	-	122,440
Other Expenses	324	-	-	-	324
Equipment	315,429	-	-	-	315,429
Subsequent Year Operations	-	3,364,014	-	2,440,808	5,804,822
Unassigned	3,929,885	-	-	(44,976)	3,884,909
Total Fund Balances	16,341,779	3,364,014	-	2,878,035	22,583,828
Total Liabilities and Fund Balances	\$ 25,592,951	\$ 3,364,014	\$ 1,374,425	\$ 4,166,297	\$ 34,497,687

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4130 **GIFTED/TALENTED INSTRUCTION**

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

4140 **ALTERNATIVE INSTRUCTION**

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

4160 **VOCATIONAL EDUCATION INSTRUCTION**

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

4200 **SPECIAL EDUCATION INSTRUCTION**

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

4220 **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

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

4330 HEALTH SERVICES

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

4350 SUPPORT SERVICES - INSTRUCTION

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

4352 LIBRARY SERVICE

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

4354 INSERVICE

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

4400 SCHOOL ADMINISTRATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4450 **SCHOOL ADMINISTRATION SUPPORT**

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

45xx **DISTRICT ADMINISTRATION**

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

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

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

4600 **OPERATION AND MAINTENANCE OF PLANT**

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

4700 **PUPIL ACTIVITY**

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

4760 **PUPIL TRANSPORTATION**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4780 **COMMUNITY SERVICES**

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

4790 **FOOD SERVICES**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

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

OBJECT CODES AND DESCRIPTIONS

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

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

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

3120 ASSISTANT SUPERINTENDENT - Certified

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

3130 PRINCIPAL/ASSISTANT PRINCIPAL

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3140 DIRECTOR/COORDINATOR - Certified

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

3150 TEACHER

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

3161 EXTRA DUTY COMPENSATION - Certified

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

3162 EMOLUMENT

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

3171 SUBSTITUTES - Certified with Certificate

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

3172 TEMPORARY - Certified w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certified

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certified

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

3190 LEAVE – Certified

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

3211 ADMINISTRATOR – Classified

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

3212 DIRECTOR/COORDINATOR - Classified

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3220 **SPECIALISTS - NURSES**

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

3230 **AIDES/TUTORS**

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

3240 **SUPPORT STAFF**

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

3250 **MAINTENANCE/CUSTODIAL**

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

3260 **FOOD SERVICE STAFF**

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

3272 **BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR**

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

3291 **SUBSTITUTES - SUPPORT STAFF**

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

3292 **EXTRA DUTY COMPENSATION - Support**

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

3293 **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

3294 **TEMPORARY SALARIES - SUPPORT**

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

3295 **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

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

3300 LEAVE – Support

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

35xx BENEFITS

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

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

3511 Health Care Costs

	<u>CERTIFIED</u>	<u>FY20</u>	<u>FY21</u>
3512	Life Insurance including Spouse Insurance	.15 %	.15 %
3520	Unemployment Insurance	.15 %	.15 %
3541	Medicaid (certified)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

SUPPORT STAFF

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

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 PROFESSIONAL AND TECHNICAL SERVICES

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

4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

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

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

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

4200 TRAVEL

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

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

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

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

4320 GARBAGE - for building.

4331 POSTAGE

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

4332 TELEPHONE

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

4360 ELECTRICITY - for building.

4380 FUEL - for building

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4401 **FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

4402 **PURCHASED SERVICES**

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

4408 **COPY SERVICES**

Per copy costs are recorded under this object code.

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

4501 **SUPPLIES**

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

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

4502 **DISCRETIONAL MATERIAL**

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

4580 **GAS & OIL**

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4850 STIPENDS

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

4901 OTHER EXPENSES

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

4902 CAREER DEVELOPMENT

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

4903 PROFESSIONAL DUES

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

4904 PHYSICAL EXAM REIMBURSEMENT

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

4950 INDIRECT COSTS

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

5101 EQUIPMENT - General

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

5102 EQUIPMENT – Technology

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

Glossary of Terms

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

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

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

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

Alaska Facts

Did you know that Alaska

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