

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT
2017-18 Revised Preliminary Budget
April 3, 2017**



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2017
and Ending June 30, 2018

Mr. Sean Dusek, 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
2017-2018 Budget**

TABLE OF CONTENTS

I. INTRODUCTORY SECTION

ASBO Meritorious Budget Award	1
FY18 Enrollment Projection	2
Borough and School District Relationship	3
Major Goals and Objectives	3
Board of Education Goals.....	3
District Goals	3
District Administration and Management.....	4
School Administration and Management.....	4
Organizational Chart.....	5
Budget Administration and Management	6

II. FINANCIAL SECTION

Classification of Funds and Account Groups	9
All Government Funds – Revenue	10
All Government Funds – Expenditures.....	11
Expenditure Summary by Function	12
Expenditure Summary by Function Pie Chart	12
General Fund.....	13
Districtwide Budget Summary by Object for Expense Accounts	14
Districtwide Budget Summary by Location for Expense Accounts.....	15
Summary of Function Codes by Fund/Location	16-17
Summary of Object Codes by Fund/Function/Location	
4100 Instruction	18
4200 Special Education Instruction	19
4220 Special Education Support Services - Student.....	20
4300 Support Services - Student.....	21
4350 Support Services - Instruction	22
4400 School Administration	23
4450 School Administration Support Services	24
4510 District Administration	25
4550 District Administration Support Services	26
4600 Operations and Maintenance of Plant	27
4700 Student Activities	28
4900 Transfer To Other Funds	29
Aurora Borealis Charter School	30
Chapman Elementary	32
Connections	34
Cooper Landing School	36
Fireweed Academy Charter School	38
Greatland Adventure Academy.....	40
Homer Flex High	42
Homer High.....	44
Homer Middle.....	46
Hope Elem/High.....	48
Kachemak Selo Elem/High	50
Kaleidoscope Charter School	52
K-Beach Elementary	54
Kenai Alternative High	56
Kenai Central High.....	58
Kenai Middle	60

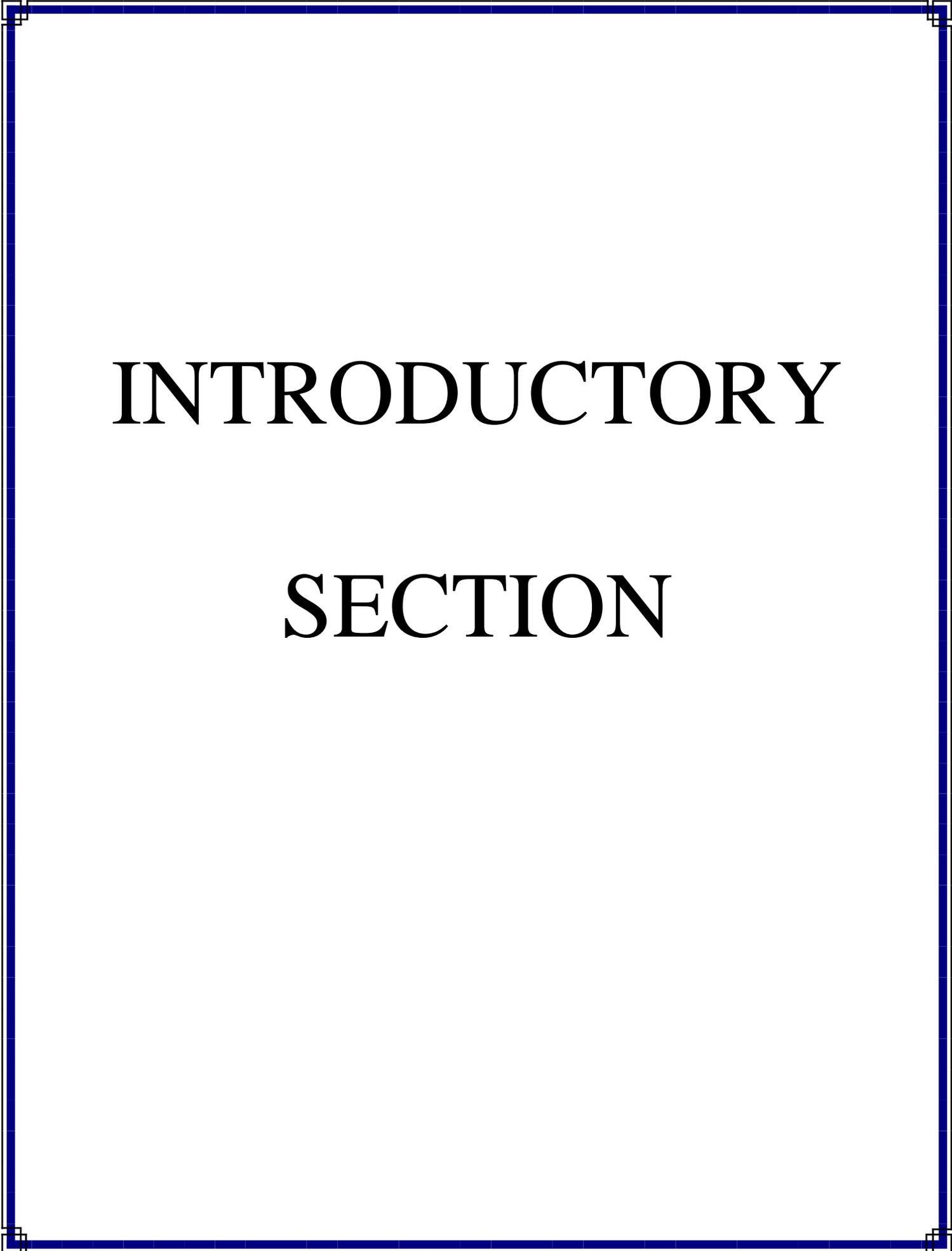
II. FINANCIAL SECTION (Continued)

Marathon.....	62
McNeil Canyon Elementary	64
Moose Pass Elementary.....	66
Mountain View Elementary.....	68
Nanwalek Elementary/High	70
Nikiski Middle/Senior High.....	72
Nikiski North Star Elementary.....	74
Nikolaevsk Elementary/High.....	76
Ninilchik Elementary/High.....	78
Paul Banks Elementary	80
Port Graham Elementary/High.....	82
Razdolna Elementary/High.....	84
Redoubt Elementary	86
River City Academy	88
Seward Elementary	90
Seward High	92
Seward Middle	94
Skyview High	96
Skyview Middle	98
Soldotna Elementary	100
Soldotna High	102
Soldotna Montessori Charter School.....	104
Soldotna Prep	106
Sterling Elementary	108
Susan B. English	110
Tebughna School.....	112
Tustumena Elementary.....	114
Voznesenka Elementary/High	116
West Homer Elementary.....	118
Board of Education	120
Office of Superintendent.....	122
Assistant Superintendent Instructional Support.....	124
Assistant Superintendent Instruction	126
Fiscal Services.....	128
Planning and Operations	130
Purchasing/Warehouse	132
Human Resources	134
Information Services	136
E-Rate/Tech Plan II	138
Pupil Services	140
Districtwide Service	142
Elementary Ed/Curriculum.....	144
Secondary Ed/Pupil Activity.....	146
K-12/Assessment.....	148
Nursing Service.....	150
Unallocated	152
Special Revenue Funds.....	155
Food Service.....	156
Pupil Transportation.....	157

III. INFORMATIONAL SECTION

Enrollment History and Projections 159
General Fund – Staffing in FTE's 160
Staff – All Funds 162
FY18 Instruction & Office Supply Allocation..... 163
FY18 Custodial Supply Allocation 164
FY18 Copy Allocation 165
Balance Sheet Governmental Funds 166
Account Structure Components
 Fund Codes 167
 Location Codes 167
 Function Codes..... 168
 Object Codes – Revenue Account Descriptions..... 173
 Object Codes – Expenditure Account Descriptions..... 175
Glossary of Terms 182
Alaska Facts 186

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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 2016-2017.

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



A handwritten signature in black ink that reads 'Brenda Burkett'. The signature is written in a cursive style and is positioned above a horizontal line.

Brenda R. Burkett, CPA, CSBA, SFO
President

A handwritten signature in black ink that reads 'John D. Musso'. The signature is written in a cursive style and is positioned above a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

FY18 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY18	FY17 on 10-28-16		FY17 on 10-28-16	
															Projection	W/Presch	Difference	WO/Presch	Difference
Aurora Borealis Charter	0	24	24	24	24	24	23	22	15	14	0	0	0	0	194	194	0	194	0
Chapman	0	20	19	15	13	16	12	12	11	9	0	0	0	0	127	134	(7)	112	15
Connections	0	50	51	48	55	52	55	55	55	68	56	66	64	72	747	811	(64)	811	(64)
Cooper Landing	0	4	3	3	3	2	2	3	1	0	1	0	0	0	22	18	4	18	4
Fireweed Academy Charter	0	18	18	13	9	20	8	14	0	0	0	0	0	0	100	106	(6)	106	(6)
Greatland Adventure Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Homer Flex	0	0	0	0	0	0	0	0	0	0	6	6	9	15	36	38	(2)	38	(2)
Homer High	0	0	0	0	0	0	0	0	0	0	108	103	108	91	410	373	37	373	37
Homer Middle	0	0	0	0	0	0	0	0	92	87	0	0	0	0	179	187	(8)	187	(8)
Hope	0	3	2	1	1	1	2	3	1	2	0	1	2	0	19	17	2	17	2
Kachemak Selo	0	4	3	1	0	5	2	3	6	5	7	3	6	5	50	48	2	48	2
Kaleidoscope Charter	0	36	44	44	44	44	44	0	0	0	0	0	0	0	256	254	2	254	2
K-Beach	0	63	67	72	48	58	51	55	0	0	0	0	0	0	414	407	7	402	12
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	15	15	15	20	65	80	(15)	69	(4)
Kenai Central High	0	0	0	0	0	0	0	0	0	0	135	110	123	104	472	444	28	444	28
Kenai Middle	0	0	0	0	0	0	0	108	134	119	0	0	0	0	361	374	(13)	374	(13)
Marathon	0	0	0	0	0	0	0	0	0	1	0	3	0	6	10	12	(2)	12	(2)
McNeil Canyon	0	17	15	20	14	16	18	28	0	0	0	0	0	0	128	127	1	126	2
Moose Pass	0	2	0	2	3	2	1	3	0	0	0	0	0	0	13	11	2	11	2
Mountain View	0	78	74	72	74	60	77	0	0	0	0	0	0	0	435	431	4	410	25
Nanwalek	0	8	6	5	6	4	7	9	12	8	6	4	5	4	84	79	5	79	5
Nikiski Middle/Senior	0	0	0	0	0	0	0	57	46	55	54	56	59	43	370	364	6	364	6
Nikiski North Star	0	62	62	63	70	55	52	0	0	0	0	0	0	0	364	378	(14)	359	5
Nikolaevsk	0	3	2	5	4	4	3	3	2	8	8	9	3	9	63	64	(1)	64	(1)
Ninilchik	0	6	5	8	7	7	9	4	12	11	11	15	8	10	113	125	(12)	119	(6)
Paul Banks	0	62	62	53	0	0	0	0	0	0	0	0	0	0	177	223	(46)	193	(16)
Port Graham	0	1	3	4	4	4	3	2	4	2	2	1	2	3	35	38	(3)	37	(2)
Razdolna	0	6	9	7	7	4	13	5	9	11	7	4	8	0	90	85	5	85	5
Redoubt	0	44	47	47	47	48	51	51	0	0	0	0	0	0	335	369	(34)	347	(12)
River City Academy	0	0	0	0	0	0	0	0	15	13	11	16	20	8	83	81	2	81	2
Seward Elem	0	42	34	49	48	47	53	0	0	0	0	0	0	0	273	304	(31)	279	(6)
Seward High	0	0	0	0	0	0	0	0	0	0	46	52	43	45	186	186	0	186	0
Seward Middle	0	0	0	0	0	0	0	48	34	42	0	0	0	0	124	122	2	122	2
Skyview Middle	0	0	0	0	0	0	0	0	210	204	0	0	0	0	414	409	5	409	5
Soldotna Elem	0	38	33	36	45	45	35	49	0	0	0	0	0	0	281	330	(49)	286	(5)
Soldotna High	0	0	0	0	0	0	0	0	0	0	0	190	181	180	551	533	18	533	18
Soldotna Montessori Charter	0	23	24	24	24	24	24	24	0	0	0	0	0	0	167	162	5	162	5
Soldotna Prep	0	0	0	0	0	0	0	0	0	0	210	0	0	0	210	197	13	197	13
Sterling	0	36	33	29	24	27	41	37	0	0	0	0	0	0	227	232	(5)	213	14
Susan B English	0	2	1	3	3	6	0	1	2	3	3	3	2	2	31	32	(1)	32	(1)
Tebughna	0	3	4	1	2	4	4	1	3	3	4	1	0	0	30	30	0	28	2
Tustumena	0	23	17	24	34	23	29	22	0	0	0	0	0	0	172	176	(4)	167	5
Voznesenka	0	9	9	5	6	10	5	11	4	10	5	7	10	11	102	106	(4)	98	4
West Homer	0	0	0	0	78	64	54	65	0	0	0	0	0	0	261	248	13	248	13
	0	687	671	678	697	676	678	695	668	675	695	665	668	628	8,781	8,939	(158)	8,694	87

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 44 schools, estimated enrollment for FY18 is 8,781 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 FY17 were set at the July 11, 2016 board planning session. Board goals for FY17 are:

- 1) Funding public education.
- 2) Connecting with staff and schools.
- 3) Promoting a shared value and responsibility for public education across the school district.

District Goals

2016-2017

- 1) Increase Graduation rate by 5% (currently 82.73%) and attain 92% graduation rate by 2020.
- 2) College and Career readiness.
- 3) High quality professional development for all staff for organizational excellence.

District Administration and Management

District Administration

2017 - 2018

Mr. Sean Dusek, Superintendent
Mr. John O'Brien, Superintendent, Instruction
Mr. Dave Jones, Assistant Superintendent, Instructional Support
Dr. Christine Ermold, Director of Human Resources
Mr. John Pothast, Director of Elementary & Secondary Education/Pupil Activity
Mr. Clayton Holland, Director of Pupil Services
Mr. Tim Vlasak, Director of K-12 Schools/Assessment/Curriculum
Ms. Elizabeth Hayes, Director of Finance
Ms. Julie Cisco, Director of Planning & Operations
Mr. Eric Soderquist, Director of Information Services

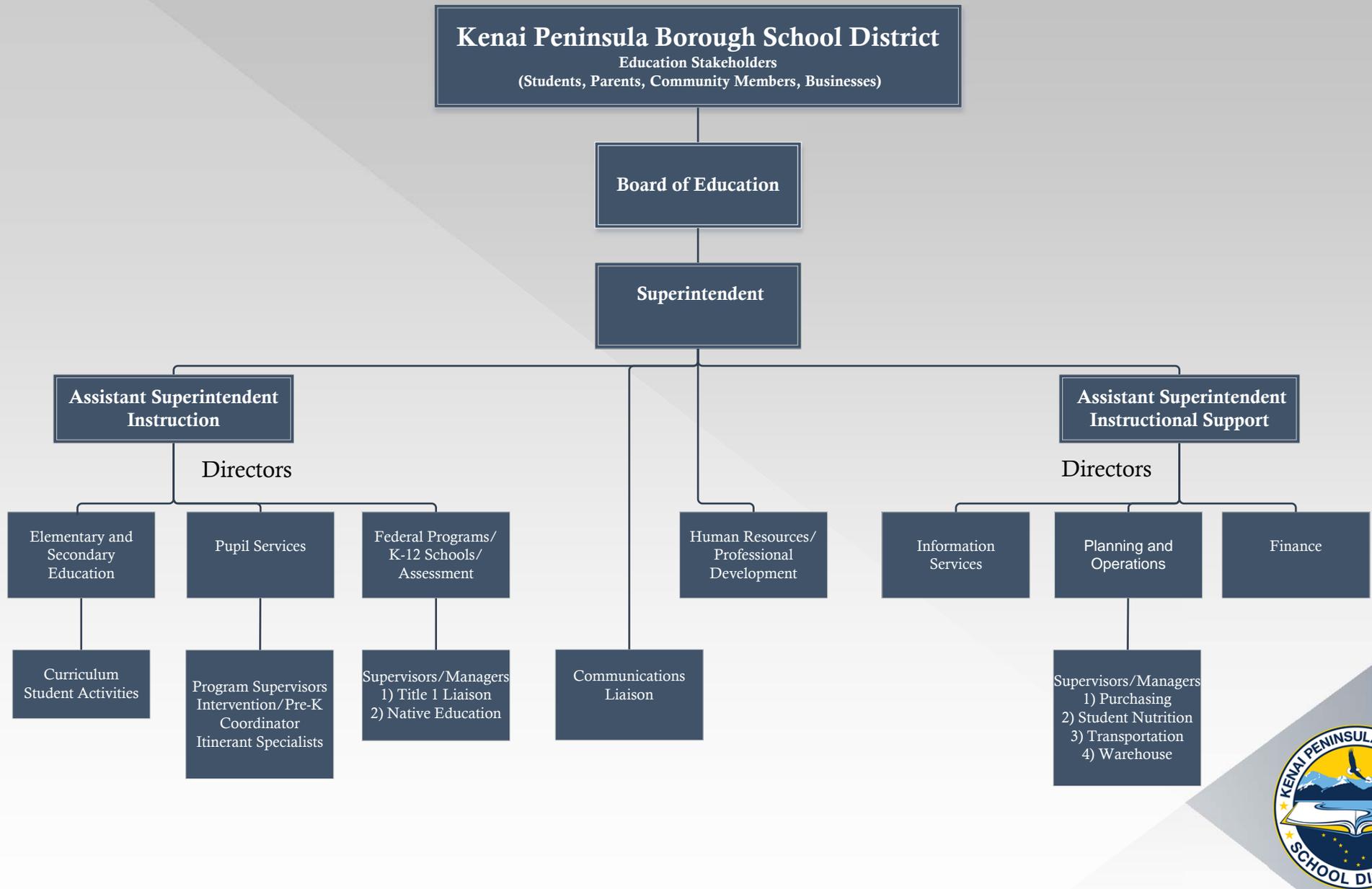
School Administration and Management

School Administrators

2017 – 2018

Aurora Borealis	Mr. Cody McCanna	Nikolaevsk	Mr. Mike Sellers
Chapman	Mr. Conrad Woodhead	Ninilchik	Mr. Jeffrey Ambrosier
Connections	Mr. Rich Bartolowits	Paul Banks	Mr. Eric Pederson
Cooper Landing	Mr. Doug Hayman	Port Graham	Ms. Nancy Kleine
Fireweed Academy	Mr. Todd Hindman	Razdolna	Mr. Timothy Whip
Homer Flex	Mr. Chris Brown	Redoubt	Mr. William Withrow
Homer High	Mr. Doug Waclawski	River City Academy	Ms. Dawn Edwards-Smith
Homer Middle	Ms. Kari Dendurant	Seward Elementary	Vacant
Hope	Mr. Doug Hayman	Seward High	Mr. Trevan Walker
K- Beach Elementary	Mr. Nate Crabtree	Seward Middle	Vacant
Kachemak Selo	Mr. Timothy Whip	Skyview Middle	Mr. Sargeant Truesdell
Kaleidoscope Charter	Ms. Robin Dahlman	Soldotna Elementary	Ms. Teri Diamond
Kenai Alternative	Mr. Loren Reese	Soldotna High	Mr. Tony Graham
Kenai Central High	Mr. Alan Fields	Soldotna Montessori	Vacant
Kenai Middle	Mr. Vaughn Dosko	Soldotna Prep	Mr. Curtis Schmidt
Marathon School	Ms. Melissa Linton	Sterling	Ms. Denise Kelly
McNeil Canyon	Mr. Peter Swanson	Susan B. English	Mr. Alan Haskins
Moose Pass	Vacant	Tebughna	Ms. Pamala Potter
Mountain View	Mr. Karl Kircher	Tustumena	Mr. Douglas Hayman
Nanwalek	Ms. Nancy Kleine	Voznesenka	Mr. Michael Wojciak
Nikiski Middle/Senior	Mr. Dan Carstens	West Homer Elementary	Mr. Ray Marshall
Nikiski North Star	Ms. Margaret Gilman		

2017-2018 Organizational Chart



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.

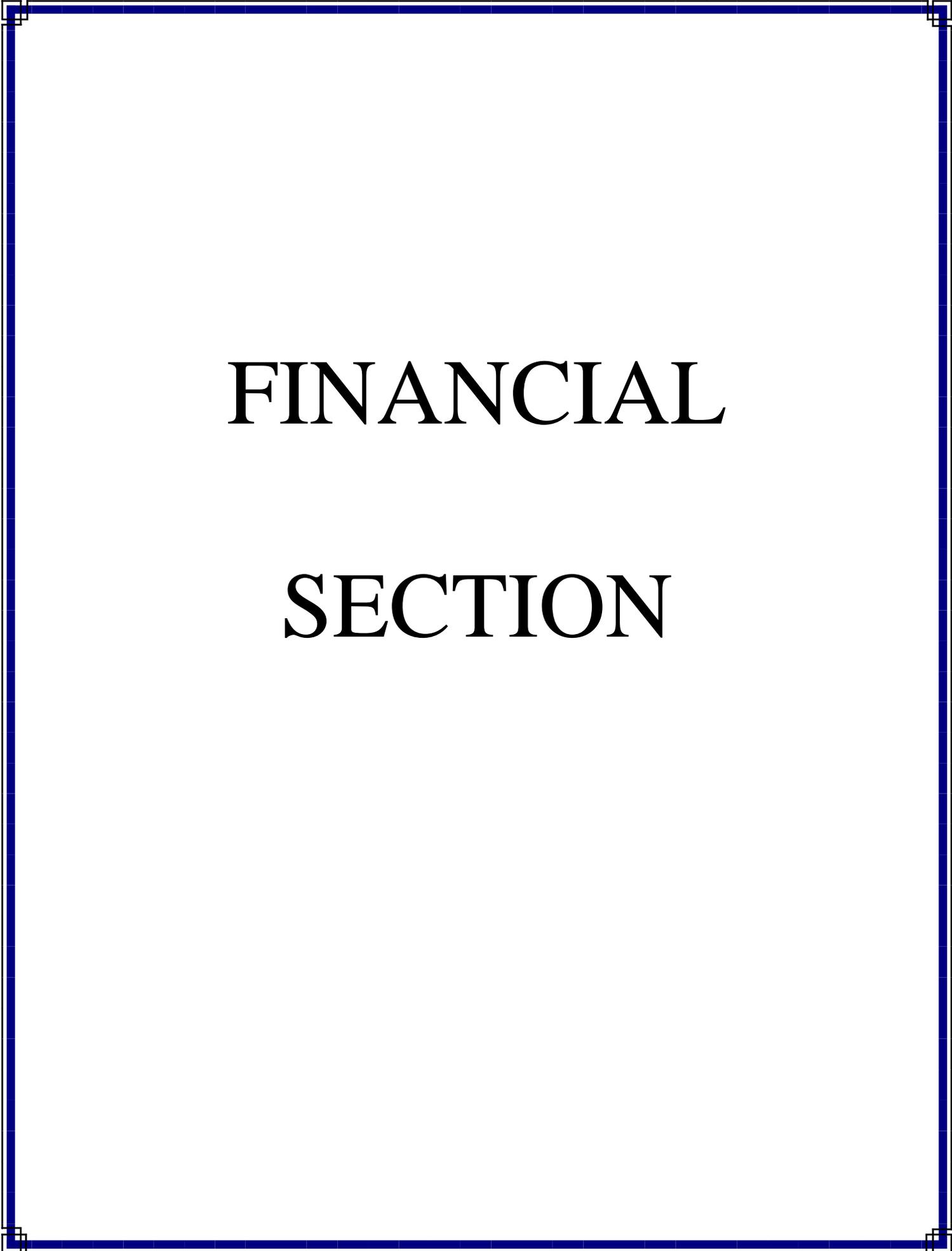
The Assistant Superintendent, Instructional Support with assistance from the Director of Finance, is responsible for oversight and management of the District budgets as approved by the Board of Education. Assisting the Assistant Superintendent are site and department level administrators, who are responsible 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 26 years, the Kenai Peninsula Borough School District has been the recipient of the Association of School Business Officials International (ASBO) award for excellence in financial reporting.



FINANCIAL SECTION

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 – 2018 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

**2017 -2018 Budget
All Government Funds - Revenue**

2013-14 Actual	2014-15 Actual	2015-16 Actual	Revenue Source	Original 2016-17 Budget	Current 2016-17 Budget	Preliminary 2017-18 Budget	Change	% of Chg
General Fund Revenue:								
\$ 9,329,894	\$ 9,682,871	\$ 10,329,871	Borough In-Kind	\$ 10,655,015	\$ 10,655,015	\$ 10,655,015	\$ -	-
34,170,106	34,330,654	37,908,561	Borough Appropriation	37,583,417	37,583,417	37,583,417	-	-
475,548	326,758	623,325	Interest	300,000	300,000	300,000	-	-
1,219,637	287,658	1,088,548	E-Rate	700,000	700,000	700,000	-	-
29,450	32,700	28,750	Rentals	30,000	30,000	30,000	-	-
99,294	366,914	110,574	Other Local Revenue	150,000	150,000	150,000	-	-
<u>45,323,929</u>	<u>45,027,555</u>	<u>50,089,629</u>	Total Local Revenue	<u>49,418,432</u>	<u>49,418,432</u>	<u>49,418,432</u>	<u>-</u>	<u>-</u>
State Revenue:								
74,891,748	79,159,764	80,288,271	Foundation Program	79,901,983	81,289,428	79,228,895	(2,060,533)	(3)
1,729,349	3,008,638	-	Other State Revenue	-	-	-	-	-
1,452,652	-	-	Other State Revenue - Safety	-	-	-	-	-
3,179,450	10,396,146	1,307,280	PERS On-Behalf Payment	786,749	786,749	554,310	(232,439)	(30)
21,055,069	133,498,407	8,560,061	TRS On-Behalf Payment	7,461,098	7,461,098	7,059,734	(401,364)	(5)
274,963	282,259	285,377	Quality Schools	283,640	286,183	286,147	(36)	(0)
<u>102,583,231</u>	<u>226,345,214</u>	<u>90,440,989</u>	Total State Revenue	<u>88,433,470</u>	<u>89,823,458</u>	<u>87,129,086</u>	<u>(2,694,372)</u>	<u>(3)</u>
Federal Revenue:								
200,451	211,375	287,646	Medicaid - School Based	200,000	200,000	200,000	-	-
<u>200,451</u>	<u>211,375</u>	<u>287,646</u>	Total Federal Revenue	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
<u>148,107,611</u>	<u>271,584,144</u>	<u>140,818,264</u>	Total General Fund Revenue	<u>138,051,902</u>	<u>139,441,890</u>	<u>136,747,518</u>	<u>(2,694,372)</u>	<u>(2)</u>
Special Revenue Funds Revenue:								
179,982	184,415	114,667	Alaska Works - CEF	-	-	-	-	-
231,982	220,236	217,131	Carl Perkins Fund	184,347	184,347	-	(184,347)	(100)
25,840	31,685	37,585	Community Theater Fund	35,000	35,000	-	(35,000)	(100)
-	313,963	200,443	Digital Teaching	305,537	305,537	-	(305,537)	(100)
-	-	170,397	Distance Learning & Telemedicine	-	-	-	-	-
138,724	95,170	182,892	Equipment Fund	75,000	75,000	-	(75,000)	(100)
3,011,198	2,993,194	2,970,743	Food Service Fund	4,543,445	4,543,445	4,313,500	(229,945)	(5)
-	20,000	4,900	Food Service - Equipment	-	-	-	-	-
118,449	133,984	95,585	Food Service Fund - FFVP	22,693	113,915	-	(113,915)	(100)
237,528	98,579	58,118	Food Service Nutritional Alaskan Foods	-	-	-	-	-
127,608	125,578	120,315	Gear Up Kenai Peninsula	161,552	161,552	-	(161,552)	(100)
102,233	176,872	383,128	Legislative Grants	-	-	-	-	-
256,624	306,221	204,336	Miscellaneous Grants Fund	210,489	279,344	-	(279,344)	(100)
3,034,141	2,566,708	2,956,948	NCLB Fund	3,757,705	3,757,705	-	(3,757,705)	(100)
1,130,298	909,512	-	Principal Coach	-	-	-	-	-
-	-	291,418	Project Aware	310,172	310,172	-	(310,172)	(100)
313,292	296,279	203,457	Statewide Mentorship	110,181	110,181	-	(110,181)	(100)
7,729,490	8,092,216	8,150,227	Student Transportation Fund	8,183,034	8,183,034	7,480,340	(702,694)	(9)
2,819,044	2,366,561	2,354,094	Title VI-B Fund	3,351,407	3,351,407	-	(3,351,407)	(100)
370,998	388,872	432,543	Title VI, Indian Education Fund	474,505	474,505	-	(474,505)	(100)
77,178	-	-	Youth First	-	-	-	-	-
69,143	69,143	69,143	Youth In Detention	73,776	73,776	-	(73,776)	(100)
<u>19,973,752</u>	<u>19,389,188</u>	<u>19,218,070</u>	Total Special Revenue Funds Revenue	<u>21,798,843</u>	<u>21,958,920</u>	<u>11,793,840</u>	<u>(10,165,080)</u>	<u>(46)</u>
<u>\$168,081,363</u>	<u>\$ 290,973,332</u>	<u>\$ 160,036,334</u>	Total Revenues and Other Financing Sources	<u>\$ 159,850,745</u>	<u>\$ 161,400,810</u>	<u>\$148,541,358</u>	<u>\$ (12,859,452)</u>	<u>(8)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

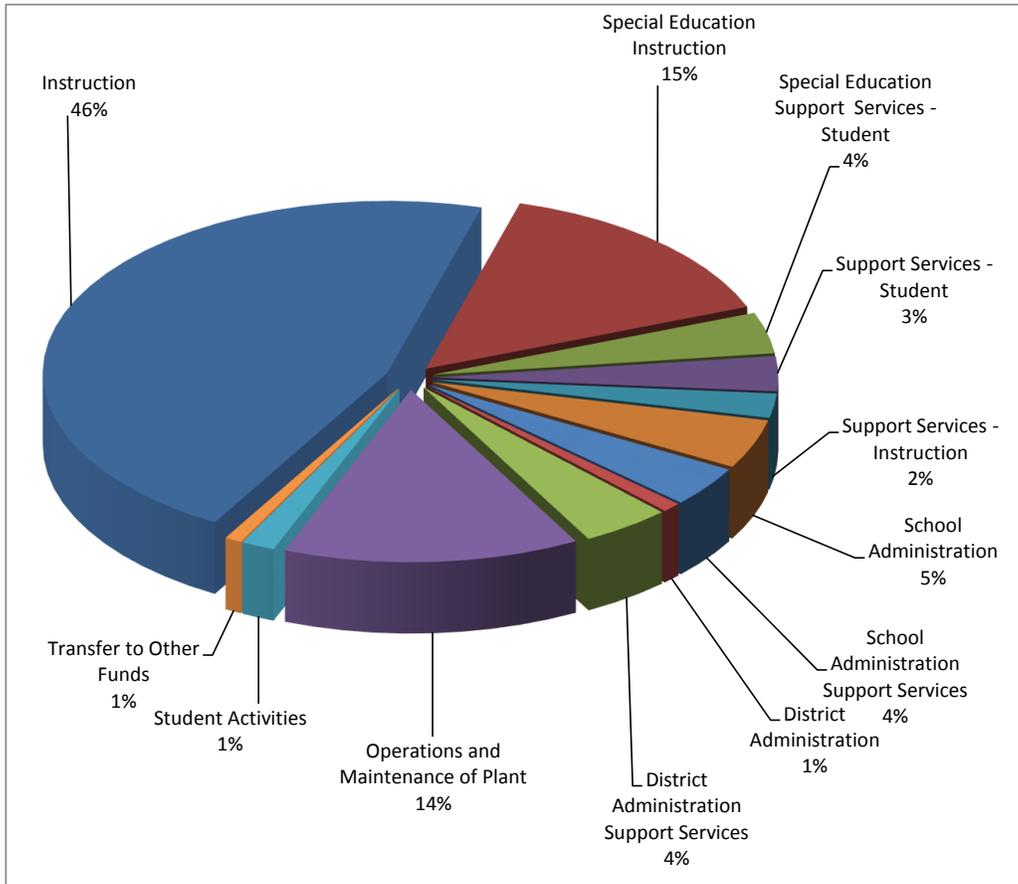
**2017 -2018 Budget
All Government Funds - Expenditures**

2013-14 Actual	2014-15 Actual	2015-16 Actual	Expenditure Summary by Function	Original 2016-17 Budget	Revised 2016-17 Budget	Preliminary 2017-18 Budget	Change	% of Chg
General Fund Expenditures:								
\$ 70,609,236	\$ 148,723,548	\$ 64,270,148	Instruction	\$ 65,415,926	\$ 65,587,803	\$ 63,415,928	\$ (2,171,875)	(3)
19,130,390	37,637,162	20,210,405	Special Education - Instruction	20,016,982	20,367,524	20,264,760	(102,764)	(1)
5,964,489	12,031,526	5,523,880	Special Education Support Services - Student	5,423,040	6,205,982	5,313,458	(892,524)	(14)
4,913,235	8,396,634	4,593,706	Support Services - Student	4,336,811	4,429,077	4,524,611	95,534	2
3,696,749	6,387,960	3,309,975	Support Services - Instruction	3,094,841	3,080,255	3,137,207	56,952	2
6,794,017	15,775,084	6,318,127	School Administration	5,890,185	6,077,893	6,342,388	264,495	4
4,943,625	5,958,303	5,625,356	School Administration Support Services	5,225,073	5,221,395	5,213,249	(8,146)	(0)
1,261,255	1,673,515	1,266,201	District Administration	1,157,531	1,184,575	1,230,358	45,783	4
5,855,606	6,915,804	6,144,561	District Administration Support Services	5,598,558	5,808,298	5,788,969	(19,329)	(0)
22,443,817	24,009,582	21,736,957	Operations and Maintenance of Plant	19,935,945	21,463,690	19,111,471	(2,352,219)	(11)
2,296,866	3,922,351	1,998,548	Student Activities	2,069,366	2,161,970	2,177,477	15,507	1
<u>147,909,285</u>	<u>271,431,469</u>	<u>140,997,864</u>	Total General Fund Expenditures	<u>138,164,258</u>	<u>141,588,462</u>	<u>136,519,876</u>	<u>(5,068,586)</u>	<u>(4)</u>
Special Revenue Funds Expenditures:								
179,982	184,415	114,667	Alaska Works - CEF	-	-	-	-	-
231,982	220,236	217,131	Carl Perkins Fund	184,347	184,347	-	(184,347)	(100)
40,621	38,992	39,961	Community Theater Fund	46,500	46,500	-	(46,500)	(100)
-	313,963	200,443	Digital Teaching	305,537	305,537	-	(305,537)	(100)
-	-	170,397	Distance Learning & Telemedicine	-	51,728	-	(51,728)	(100)
1,051,544	750,236	260,651	Equipment Fund	3,773,488	3,808,649	-	(3,808,649)	(100)
4,186,999	4,277,516	4,125,637	Food Service Fund	4,543,445	4,543,445	4,429,369	(114,076)	(3)
-	20,000	4,900	Food Service Equipment	-	-	-	-	-
118,449	133,984	95,585	Food Service Fund - FFVP	22,693	113,815	-	(113,815)	(100)
145,428	18,980	-	Food Service Nutritional Alaskan Foods	-	229,817	-	(229,817)	(100)
127,608	125,578	120,315	Gear Up Kenai Peninsula	161,552	161,552	-	(161,552)	(100)
102,233	176,872	383,128	Legislative Grant	-	-	-	-	-
225,684	318,168	210,268	Miscellaneous Grants Fund	234,448	303,303	-	(303,303)	(100)
3,034,141	2,566,708	2,956,948	NCLB Fund	3,757,705	3,757,705	-	(3,757,705)	(100)
1,130,298	909,512	-	Principal Coach	-	-	-	-	-
-	-	291,418	Project Aware	310,172	310,172	-	(310,172)	(100)
8,046,415	7,942,817	8,025,530	Student Transportation Fund	8,278,131	8,278,131	7,701,700	(576,431)	(7)
313,292	296,279	203,457	Statewide Mentorship	110,181	110,181	-	(110,181)	(100)
2,819,044	2,366,561	2,354,094	Title VI-B Fund	3,351,407	3,351,407	-	(3,351,407)	(100)
370,998	388,872	432,543	Title VI, Indian Education Fund	474,505	474,505	-	(474,505)	(100)
77,178	-	-	Youth First	-	-	-	-	-
69,143	69,143	69,143	Youth In Detention	73,776	73,776	-	(73,776)	(100)
<u>22,271,039</u>	<u>21,118,832</u>	<u>20,276,216</u>	Total Special Revenue Fund Expenditures	<u>25,627,887</u>	<u>26,104,570</u>	<u>12,131,069</u>	<u>(13,973,501)</u>	<u>(54)</u>
<u>170,180,324</u>	<u>292,550,301</u>	<u>161,274,080</u>	Total Expenditures	<u>163,792,145</u>	<u>167,693,032</u>	<u>148,650,945</u>	<u>(19,042,087)</u>	<u>(11)</u>
Excess (Deficiency) of Revenues Over Expenditures - General Fund								
198,326	152,675	(179,600)	General Fund	(112,356)	(2,146,572)	227,642	2,374,214	(111)
(2,297,287)	(1,729,644)	(1,058,146)	Special Revenue	(3,829,044)	(4,145,650)	(337,229)	3,808,421	(92)
(2,098,961)	(1,576,969)	(1,237,746)	Total Excess (Deficiency) of Revenues Over Expenditures - All Funds	<u>(3,941,400)</u>	<u>(6,292,222)</u>	<u>(109,587)</u>	<u>6,182,635</u>	<u>(98)</u>
Other Financing Sources/Uses (transfers):								
1,424,759	1,300,000	1,200,000	Transfers to Special Revenue Funds	1,855,072	1,855,072	1,100,000	(755,072)	(41)
(1,424,759)	(1,300,000)	(1,200,000)	Transfers from General Fund	(1,855,072)	(1,855,072)	(1,100,000)	755,072	(41)
-	-	-	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in/Allocation of Fund Balance								
(1,226,433)	(1,147,325)	(1,379,600)	General Fund	(1,967,428)	(4,001,644)	(872,358)	3,129,286	(78)
(872,528)	(429,644)	141,854	Special Revenue	(1,973,972)	(2,290,578)	762,771	3,053,349	(133)
<u>(2,098,961)</u>	<u>(1,576,969)</u>	<u>(1,237,746)</u>	Total Net Change in/Allocation of Fund Balance	<u>(3,941,400)</u>	<u>(6,292,222)</u>	<u>(109,587)</u>	<u>6,182,635</u>	<u>(98)</u>
Fund Balance, Beginning of Year								
19,623,299	18,396,866	17,249,541	General Fund	15,869,941	15,869,941	11,868,297	(4,001,644)	(25)
6,917,827	6,045,299	5,615,655	Special Revenue	5,757,509	5,757,509	3,466,931	(2,290,578)	(40)
<u>26,541,126</u>	<u>24,442,165</u>	<u>22,865,196</u>	Total Fund Balance, Beginning of Year	<u>21,627,450</u>	<u>21,627,450</u>	<u>15,335,228</u>	<u>(6,292,222)</u>	<u>(29)</u>
Fund Balance, End of Year								
18,396,866	17,249,541	15,869,941	General Fund	13,902,513	11,868,297	10,995,939	(872,358)	(7)
6,045,299	5,615,655	5,757,509	Special Revenue	3,783,537	3,466,931	4,229,702	762,771	22
<u>\$ 24,442,165</u>	<u>\$ 22,865,196</u>	<u>\$ 21,627,450</u>	Fund Balances, End of Year - All Funds	<u>\$ 17,686,050</u>	<u>\$ 15,335,228</u>	<u>\$ 15,225,641</u>	<u>(109,587)</u>	<u>(1)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2017-2018 Budget
Expenditure Summary by Function

Expenditure Summary by Function	Current 2016-17 Budget	2017-18 Budget
Instruction	\$ 65,587,803	\$ 63,415,928
Special Education Instruction	20,367,524	20,264,760
Special Education Support Services - Student	6,205,982	5,313,458
Support Services - Student	4,429,077	4,524,611
Support Services - Instruction	3,080,255	3,137,207
School Administration	6,077,893	6,342,388
School Administration Support Services	5,221,395	5,213,249
District Administration	1,184,575	1,230,358
District Administration Support Services	5,808,298	5,788,969
Operations and Maintenance of Plant	21,463,690	19,111,471
Student Activities	2,161,970	2,177,477
Transfer to Other Funds	1,855,072	1,100,000
Total General Fund Expenditures	\$ 143,443,534	\$ 137,619,876



GENERAL FUND

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget**

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

Actual Expenditures 2013-14	Actual Expenditures 2014-15	Actual Expenditures 2015-16	Current Appropriation 2016-17	Object	Description	Recommended 2017-18	Difference Between 2017-18 and Revised 2016-17 +(-)	PCT +(-)
\$ 160,000	\$ 169,069	\$ 140,750	\$ 145,725	3110	Superintendent	\$ 149,349	3,624	2.49
127,500	55,447	132,500	138,040	3120	Assistant Superintendent - Certified	142,354	4,314	3.13
3,896,288	4,088,300	4,069,804	3,937,780	3130	Principal/Assistant Principal	4,182,454	244,674	6.21
951,986	940,130	914,021	901,479	3140	Director/Coordinator - Certified	818,368	(83,111)	(9.22)
39,302,844	39,986,682	39,903,220	40,213,580	3150	Teachers	40,012,863	(200,717)	(0.50)
628,609	583,666	544,698	749,896	3161	Extra-Duty Compensation Certified	759,987	10,091	1.35
148,502	75,901	115,191	85,604	3162	Emolument	52,143	(33,461)	(39.09)
1,250	1,100	1,850	-	3163	Prep Time	-	-	-
426,514	560,412	467,231	556,194	3171	Substitute Certified w/Certificate	523,260	(32,934)	(5.92)
119,964	85,375	71,953	41,681	3172	Temporary Certified w/Certificate	3,100	(38,581)	(92.56)
366,308	288,384	401,716	251,355	3173	Long Term Substitute - Certified	240,355	(11,000)	(4.38)
3,780,297	3,750,343	3,579,871	3,379,114	3180	Specialists - Certified	3,528,996	149,882	4.44
228,391	270,027	227,795	247,974	3190	Leave - Certified	235,974	(12,000)	(4.84)
127,500	134,250	136,750	142,354	3211	Assistant Superintendent - Support	148,489	6,135	4.31
452,026	471,666	535,489	433,590	3212	Director/Coordinator Support	427,500	(6,090)	(1.40)
1,166,772	1,129,173	1,224,503	1,291,998	3220	Specialist - Nurse	1,354,220	62,222	4.82
4,935,228	5,536,988	5,772,405	5,798,316	3230	Tutors/Aides	5,462,735	(335,581)	(5.79)
5,869,672	6,130,327	6,215,334	6,057,105	3240	Support Staff	6,247,039	189,934	3.14
3,012,479	3,087,371	3,184,853	3,343,261	3250	Maintenance/Custodians	3,165,616	(177,645)	(5.31)
5,527	6,146	3,649	371	3272	Activity Bus Driver	-	(371)	(100.00)
312,072	337,460	357,000	413,812	3291	Substitute - Support	395,963	(17,849)	(4.31)
410,805	372,854	436,111	343,600	3292	Extra-Duty Compensation Support	343,190	(410)	(0.12)
33,207	26,600	29,609	5,000	3293	Long Term Substitute - Support	5,000	-	-
239,449	209,806	166,284	149,508	3294	Temporary Salaries - Support	140,938	(8,570)	(5.73)
69,850	74,625	62,785	41,016	3295	Overtime - Support	45,558	4,542	11.07
453,035	469,077	504,021	288,045	3296	Substitute Certified w/o Certificate	286,177	(1,868)	(0.65)
324,374	208,285	211,455	49,468	3300	Leave - Support	49,468	-	-
17,225,219	18,986,686	22,434,335	23,261,072	3511	Health Care Costs	21,463,314	(1,797,758)	(7.73)
107,546	114,000	113,312	98,849	3512	Life Insurance	99,524	675	0.68
107,248	75,181	49,408	98,571	3520	Unemployment Insurance	99,622	1,051	1.07
656,256	666,211	669,382	717,716	3541	FICA Medicare (TRS)	719,248	1,532	0.21
1,314,793	1,363,939	1,436,073	1,478,615	3542	FICA Contribution	1,435,782	(42,833)	(2.90)
6,113,673	6,203,227	6,187,965	6,222,123	3550	TRS Retirement	6,232,667	10,544	0.17
21,055,068	133,498,407	8,560,061	7,461,098	3559	TRS On-Behalf	7,059,734	(401,364)	(5.38)
3,465,403	3,691,531	3,804,969	3,781,104	3560	PERS Retirement	3,727,645	(53,459)	(1.41)
3,179,450	10,396,146	1,307,281	786,749	3569	PERS On-Behalf	554,310	(232,439)	(29.54)
658,089	729,823	973,522	1,201,479	3631	Worker's Compensation	1,201,479	-	-
1,028,845	1,036,513	1,041,480	2,037,304	4100	Professional-Technical Service	1,120,298	(917,006)	(45.01)
58,070	66,366	62,561	63,700	4121	In Kind Professional -Technical Audit	63,700	-	-
88,479	107,734	179,450	100,000	4140	Professional-Technical Legal	100,000	-	-
1,228	3,098	3,005	2,975	4150	Professional -Technical Medical	2,975	-	-
105,272	94,831	95,091	93,522	4201	Travel - Meals	77,434	(16,088)	(17.20)
274,684	255,295	221,748	247,351	4202	Travel - Mileage	238,173	(9,178)	(3.71)
376,402	418,002	407,327	473,266	4203	Travel - Other	363,806	(109,460)	(23.13)
340,237	362,877	300,956	298,658	4250	Student Travel	276,127	(22,531)	(7.54)
250,169	238,310	267,000	252,421	4310	Water And Sewage	252,421	-	-
139,640	141,842	145,416	131,529	4320	Garbage	131,029	(500)	(0.38)
46,915	50,227	47,793	46,175	4331	Postage	44,550	(1,625)	(3.52)
858,096	970,421	1,088,629	953,600	4332	Telephone	942,500	(11,100)	(1.16)
74,374	83,989	85,200	89,900	4350	In Kind Utilities	89,900	-	-
3,540,745	3,830,231	3,846,152	3,133,446	4360	Electricity	3,132,446	(1,000)	(0.03)
1,057,618	1,295,830	1,115,105	1,209,683	4370	Natural/Bottled Gas	1,208,683	(1,000)	(0.08)
838,553	497,416	325,127	630,767	4380	Fuel For Heating	630,567	(200)	(0.03)
14,213	20,044	17,884	11,250	4401	Freight Costs	11,128	(122)	(1.08)
507,459	474,108	431,976	544,961	4402	Purchased Service	(297,700)	(842,661)	(154.63)
109,859	108,150	112,608	117,645	4403	In Kind Custodial	117,645	-	-
6,957,118	7,366,727	7,509,321	7,841,201	4404	In Kind Maintenance	7,841,201	-	-
120,207	132,484	132,429	111,884	4408	Purchased Service - Copier	86,551	(25,333)	(22.64)
524,152	564,217	533,733	543,174	4410	Rental	(261,006)	(804,180)	(148.05)
189,688	275,044	491,547	408,446	4430	Repair & Maintenance Agreement	447,908	39,462	9.66
1,112,803	1,130,399	1,341,090	1,341,090	4450	Liability Insurance	1,341,090	-	-
-	-	12,068	-	4490	Student Accident Insurance	-	-	-
3,885,784	4,166,327	3,053,094	3,633,150	4501	Supplies	3,460,897	(172,253)	(4.74)
134,529	137,053	131,496	147,911	4502	Discretionary Material	148,756	845	0.57
342,696	716,943	733,142	588,011	4503	Software	587,882	(129)	(0.02)
8,767	(16,104)	17,060	-	4560	Inventory Adjustment	-	-	-
34,631	40,896	27,965	33,325	4580	Gas And Oil	33,325	-	-
33,600	33,600	33,300	33,600	4850	Stipends	33,600	-	-
128,302	98,946	98,304	1,262,620	4901	Other Expenses	1,990,752	728,132	57.67
116,483	122,854	138,485	163,715	4902	Career Development	205,715	42,000	25.65
30,706	31,627	31,944	32,445	4903	Professional Dues	32,445	-	-
460	375	590	-	4904	Physical Exam Reimbursement	-	-	-
5,000	12,707	8,999	5,000	4906	Moving Expenses	-	(5,000)	(100.00)
(385,737)	(283,032)	(222,976)	(375,645)	4950	Indirect Costs	(377,698)	(2,053)	-
1,961,047	690,091	584,780	86,880	5101	Equipment	37,735	(49,145)	(56.57)
1,564,997	1,380,436	1,599,830	1,180,261	5102	Equipment-Technology	1,090,620	(89,641)	(7.60)
1,424,759	1,300,000	1,200,000	1,855,072	5500	Transfer To Other	1,100,000	(755,072)	(40.70)
\$ 149,334,044	\$ 272,731,469	\$ 142,197,865	\$ 143,443,535		Fund Total	\$ 137,619,876	\$ (5,823,659)	(4.06)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget**

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

Actual Expenditures 2013-14	Actual Expenditures 2014-15	Actual Expenditures 2015-16	Current Appropriation 2016-17	Description	Recommended 2017-18	Difference Between 2015-16 and Revised 2014-15 +(-)	PCT +(-)
2,208,526	2,548,408	2,497,700	2,980,428	65 Aurora Borealis	2,706,259	(274,169)	(9)
1,284,987	1,441,193	1,518,718	1,390,356	31 Chapman	1,471,967	81,611	6
2,991,504	2,766,909	2,914,377	3,540,162	80 Connections Program	3,590,919	50,757	1
325,120	373,742	325,508	328,497	32 Cooper Landing	338,448	9,951	3
970,649	1,425,042	1,446,656	1,627,083	68 Fireweed Academy	1,477,326	(149,757)	(9)
-	-	-	-	62 Greatland Adventure Academy	-	-	-
586,071	563,932	554,372	559,129	66 Homer Flex	571,014	11,885	2
5,282,573	5,283,419	5,264,533	5,054,288	06 Homer High	5,128,535	74,247	1
2,266,032	2,319,867	2,497,490	2,469,779	13 Homer Middle	2,420,835	(48,944)	(2)
363,786	398,616	417,429	424,356	35 Hope	388,479	(35,877)	(8)
904,910	1,019,928	857,905	808,840	56 Kachemak Selo	820,563	11,723	1
2,777,780	3,290,076	3,460,549	3,828,526	63 Kaleidoscope Charter	3,474,617	(353,909)	(9)
3,506,731	3,747,666	4,071,099	4,164,977	48 K-Beach	4,126,015	(38,962)	(1)
932,865	1,077,342	1,161,160	1,254,390	67 Kenai Alternative	1,273,500	19,110	2
5,744,653	5,836,797	5,858,188	5,750,463	07 Kenai Central	5,430,246	(320,217)	(6)
3,887,602	3,838,852	3,994,365	3,985,212	11 Kenai Middle	4,020,888	35,676	1
83,094	77,739	77,830	64,097	15 Marathon School	64,327	230	0
1,505,386	1,626,787	1,471,674	1,376,918	47 McNeil Canyon	1,440,325	63,407	5
296,903	344,406	350,792	339,606	37 Moose Pass	298,202	(41,404)	(12)
4,270,050	4,433,564	4,652,345	4,728,514	51 Mountain View	4,649,708	(78,806)	(2)
1,093,426	1,330,118	1,410,452	1,336,943	34 Nanwalek	1,327,958	(8,985)	(1)
4,651,700	5,191,031	5,110,739	4,722,530	10 Nikiski Jr/Sr	4,680,654	(41,876)	(1)
3,418,935	3,447,578	3,589,739	3,564,619	52 Nikiski North Star	3,612,318	47,699	1
955,963	1,062,868	1,069,868	981,508	38 Nikolaevsk	990,765	9,257	1
2,078,957	2,031,755	2,196,051	2,053,315	02 Ninilchik	1,864,609	(188,706)	(9)
2,323,326	2,415,299	2,517,535	2,525,144	33 Paul Banks	2,518,270	(6,874)	(0)
515,212	602,976	613,238	676,750	40 Port Graham	686,127	9,377	1
840,935	1,032,691	1,052,343	1,049,533	49 Razzolna	1,067,908	18,375	2
3,482,249	3,622,705	3,590,096	3,345,419	46 Redoubt	3,347,651	2,232	0
758,360	856,053	943,479	920,018	16 River City Academy	909,988	(10,030)	(1)
3,076,601	2,964,149	2,856,294	3,114,614	42 Seward Elem	2,966,941	(147,673)	(5)
2,497,543	2,520,442	2,592,469	2,640,970	08 Seward High	2,606,296	(34,674)	(1)
1,199,576	1,586,041	1,684,054	1,765,152	14 Seward Middle	1,792,437	27,285	2
3,575,852	-	-	-	05 Skyview	-	-	-
4,473,332	5,123,326	5,437,258	5,019,006	12 Skyview Middle	4,961,554	(57,452)	(1)
3,183,085	3,605,725	3,728,522	3,674,470	43 Soldotna Elem	3,592,474	(81,996)	(2)
6,205,943	7,059,469	7,109,632	6,853,713	09 Soldotna High	6,446,977	(406,736)	(6)
2,006,292	2,364,728	2,500,820	2,468,130	64 Soldotna Montessori Charter	2,409,163	(58,967)	(2)
-	2,282,762	2,255,693	2,612,356	17 Soldotna Prep	2,652,789	40,433	2
2,180,121	2,301,777	2,570,853	2,391,129	44 Sterling	2,383,983	(7,146)	(0)
1,058,476	1,128,469	1,016,984	987,476	03 Susan B. English	1,014,190	26,714	3
607,332	669,678	659,507	685,261	01 Tebughna	611,116	(74,145)	(11)
1,925,020	2,100,168	2,188,582	2,240,812	45 Tustumena	2,270,046	29,234	1
1,325,714	1,531,426	1,607,538	1,559,392	53 Voznesenka	1,513,611	(45,781)	(3)
3,145,196	3,203,395	3,315,458	3,214,076	50 West Homer	3,305,596	91,520	3
-	-	-	-	-	-	-	-
328,675	348,736	424,055	361,331	70 Board of Education	390,850	29,519	8
496,753	474,794	451,272	478,780	71 Superintendent	491,048	12,268	3
1,015,732	1,157,437	1,341,552	1,269,445	72 Asst Supt Instructional Services	1,274,845	5,400	0
466,486	333,280	490,532	476,508	73 Asst Supt Instruction	479,283	2,775	1
838,165	985,470	1,022,534	957,785	74 Director Fiscal Services	873,531	(84,254)	(9)
1,784,744	503,595	352,891	273,482	75 Planning and Operations	275,867	2,385	1
809,949	808,269	854,666	780,471	76 Purchasing/Warehouse	801,637	21,166	3
953,247	981,236	1,008,385	1,310,043	77 Director Human Resources	1,324,195	14,152	1
1,934,668	2,257,613	2,447,376	2,186,116	78 Director Information Services	2,267,919	81,803	4
1,185,646	1,006,888	898,352	826,288	79 E-Rate Program	826,288	-	-
3,689,418	4,312,172	4,009,131	4,547,774	81 Special Services	3,538,545	(1,009,229)	(22)
34,552,244	152,980,923	19,507,385	19,635,537	83 DW - Services	17,438,631	(2,196,906)	(11)
1,654,976	1,236,081	1,242,142	1,540,123	84 Elementary Ed/Curriculum	1,654,104	113,981	7
1,501,533	1,442,429	1,548,375	1,484,998	85 Secondary Ed/Pupil Activity	1,440,334	(44,664)	(3)
1,106,696	1,241,675	1,362,471	1,285,345	86 K-12/Assessment	680,892	(604,453)	(47)
246,744	211,954	226,851	278,191	87 DW - Health Services	278,033	(158)	(0)
-	-	-	673,361	96 Unallocated	358,280	(315,081)	(47)
<u>\$149,334,044</u>	<u>\$272,731,469</u>	<u>\$ 142,197,864</u>	<u>\$ 143,443,535</u>	Fund Total	<u>\$ 137,619,876</u>	<u>\$ (5,823,659)</u>	<u>(4)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget

Summary of Function Codes by Fund/Location

Fund - 100 General Fund

	4100	4200	4220	4300	4350	4400	4450
<u>LOCATION</u>	<u>Regular Instruction</u>	<u>Special Ed Instruction</u>	<u>Special Serv Students</u>	<u>Support Serv Pupils</u>	<u>Support Serv Instruction</u>	<u>School Administration</u>	<u>School Admin Support</u>
65 Aurora Borealis Charter	1,997,989	95,971	19,798	54,199	-	136,467	140,660
31 Chapman Elem	848,317	104,181	71,832	50,887	21,091	122,505	87,294
80 Connections	3,449,411	122,679	-	-	-	-	-
32 Cooper Landing Elem/High	172,876	-	-	4,411	-	30,694	76,390
68 Fireweed Academy	883,610	106,117	34,393	33,738	37,414	130,205	86,571
62 Greatland Adventure Academy	-	-	-	-	-	-	-
66 Homer Flex	229,837	75,300	2,153	25,968	-	123,764	67,270
06 Homer High	2,129,578	848,063	91,146	343,530	85,127	314,840	217,022
13 Homer Middle	1,077,988	607,917	42,124	130,702	20,266	150,823	91,276
35 Hope Elem/High	123,558	60,157	12,660	4,586	-	33,054	78,947
56 Kachemak Selo Elem/High	492,287	33,250	-	38,324	-	69,048	72,239
63 Kaleidoscope Charter	2,367,635	227,690	96,899	76,263	95,880	142,376	133,398
48 K-Beach Elem	2,446,600	648,963	263,926	74,557	81,704	146,384	131,796
67 Kenai Alternative	575,031	293,012	20,010	33,377	-	144,019	84,416
07 Kenai Central High	2,530,074	578,742	98,334	360,161	87,102	318,145	261,147
11 Kenai Middle	2,198,257	590,348	93,607	199,000	82,636	231,896	156,840
15 Marathon School	60,527	-	-	-	-	-	3,800
47 McNeil Canyon	856,697	170,786	5,196	37,138	26,843	76,850	92,129
37 Moose Pass Elem	105,885	1,041	4,809	4,411	-	29,012	79,117
51 Mountain View Elem	2,245,946	1,258,432	230,392	80,639	120,334	215,763	156,857
34 Nanwalek Elem/High	503,448	265,394	19,234	36,241	-	111,675	215,683
10 Nikiski Middle/Senior	2,139,274	835,359	156,591	216,383	29,804	243,888	215,522
52 Nikiski North Star Elem	2,043,699	622,818	193,514	90,263	29,883	143,622	163,304
38 Nikolaevsk Elem/High	456,587	156,082	19,769	34,098	750	72,470	73,153
02 Ninilchik Elem/High	863,382	299,709	84,080	43,025	500	153,538	87,656
33 Paul Banks	1,062,879	725,530	181,291	89,863	25,963	144,953	81,846
40 Port Graham Elem/High	185,509	107,127	-	24,396	-	31,994	207,182
49 Razdolna Elem/High	697,533	49,877	10,394	36,651	300	68,073	72,045
46 Redoubt Elem	1,819,040	567,879	251,999	81,824	87,343	145,591	111,555
16 River City Academy	450,782	234,447	6,015	12,674	-	135,723	67,659
42 Seward Elem	1,482,694	600,301	130,852	69,056	67,788	159,315	144,822
08 Seward High	999,175	394,519	12,534	153,621	28,804	164,957	170,310
14 Seward Middle	892,927	290,979	11,539	54,102	1,000	112,150	116,137
12 Skyview Middle	2,475,239	976,180	142,467	276,895	33,908	285,685	169,678
43 Soldotna Elem	1,577,404	1,128,025	281,714	59,641	27,615	145,262	120,522
09 Soldotna High	2,698,524	1,462,294	138,125	399,279	133,306	334,986	247,632
64 Soldotna Montessori	1,650,201	181,872	48,440	33,464	53,792	118,713	152,522
17 Soldotna Prep	1,068,303	646,403	42,100	232,010	26,540	148,726	136,743
44 Sterling Elem	1,234,041	524,435	90,994	92,654	26,286	140,816	80,324
03 Susan B English Elem/High	337,278	49,501	-	29,373	500	87,849	69,552
01 Tebughna School	198,733	37,086	6,217	7,630	-	66,421	111,699
45 Tustumena Elem	1,200,747	436,318	92,722	60,327	27,463	121,375	87,888
53 Voznesenka Elem/High	949,949	173,500	19,234	40,720	-	70,032	80,841
50 West Homer Elem	1,507,827	962,144	134,873	68,606	83,772	137,713	64,703
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	134,137	-	-	-	28,849	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	806,377	-	-	-	-	-	-
79 E-Rate & Technology	826,288	-	-	-	-	-	-
81 Special Services	112,965	1,554,842	1,797,079	-	73,659	-	-
83 Districtwide Services	5,970,343	1,159,490	354,402	239,759	166,823	581,016	147,102
84 Elementary Ed/Curriculum	973,613	-	-	-	680,491	-	-
85 Secondary Ed/Pupil Activity	983,159	-	-	94,516	280,395	-	-
86 K-12/Assessment	-	-	-	117,616	563,276	-	-
87 Nursing Services	-	-	-	278,033	-	-	-
92 Grants Instruction	-	-	-	-	-	-	-
96 Unallocated	321,768	-	-	-	-	-	-
	<u>63,415,928</u>	<u>20,264,760</u>	<u>5,313,458</u>	<u>4,524,611</u>	<u>3,137,207</u>	<u>6,342,388</u>	<u>5,213,249</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget

Summary of Function Codes by Fund/Location

Fund - 100 General Fund

	4510 District Administration	4550 District Admin - Support	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
LOCATION						
65 Aurora Borealis Charter	-	86,640	135,618	38,917	-	2,706,259
31 Chapman Elem	-	-	146,766	19,094	-	1,471,967
80 Connections	-	-	15,649	3,180	-	3,590,919
32 Cooper Landing Elem/High	-	-	52,066	2,011	-	338,448
68 Fireweed Academy	-	47,296	117,982	-	-	1,477,326
62 Greatland Adventure Academy	-	-	-	-	-	-
66 Homer Flex	-	-	44,666	2,056	-	571,014
06 Homer High	-	-	844,822	254,407	-	5,128,535
13 Homer Middle	-	-	260,454	39,285	-	2,420,835
35 Hope Elem/High	-	-	73,282	2,235	-	388,479
56 Kachemak Selo Elem/High	-	-	112,842	2,573	-	820,563
63 Kaleidoscope Charter	-	111,238	223,238	-	-	3,474,617
48 K-Beach Elem	-	-	325,279	6,806	-	4,126,015
67 Kenai Alternative	-	-	121,028	2,607	-	1,273,500
07 Kenai Central High	-	-	926,236	270,305	-	5,430,246
11 Kenai Middle	-	-	415,323	52,981	-	4,020,888
15 Marathon School	-	-	-	-	-	64,327
47 McNeil Canyon	-	-	171,159	3,527	-	1,440,325
37 Moose Pass Elem	-	-	72,830	1,097	-	298,202
51 Mountain View Elem	-	-	334,110	7,235	-	4,649,708
34 Nanwalek Elem/High	-	-	158,403	17,880	-	1,327,958
10 Nikiski Middle/Senior	-	-	621,251	222,582	-	4,680,654
52 Nikiski North Star Elem	-	-	318,671	6,544	-	3,612,318
38 Nikolaevsk Elem/High	-	-	136,791	41,065	-	990,765
02 Ninilchik Elem/High	-	-	285,658	47,061	-	1,864,609
33 Paul Banks	-	-	203,206	2,739	-	2,518,270
40 Port Graham Elem/High	-	-	127,555	2,364	-	686,127
49 Razdolna Elem/High	-	-	130,188	2,847	-	1,067,908
46 Redoubt Elem	-	-	276,374	6,046	-	3,347,651
16 River City Academy	-	-	1,100	1,588	-	909,988
42 Seward Elem	-	-	306,277	5,836	-	2,966,941
08 Seward High	-	-	511,206	171,170	-	2,606,296
14 Seward Middle	-	-	283,299	30,304	-	1,792,437
12 Skyview Middle	-	-	539,853	61,649	-	4,961,554
43 Soldotna Elem	-	-	246,335	5,956	-	3,592,474
09 Soldotna High	-	-	757,832	274,999	-	6,446,977
64 Soldotna Montessori	-	77,128	93,031	-	-	2,409,163
17 Soldotna Prep	-	-	344,200	7,764	-	2,652,789
44 Sterling Elem	-	-	189,536	4,897	-	2,383,983
03 Susan B English Elem/High	-	-	411,493	28,644	-	1,014,190
01 Tebughna School	-	-	176,275	7,055	-	611,116
45 Tustumena Elem	-	-	238,600	4,606	-	2,270,046
53 Voznesenka Elem/High	-	-	144,288	35,047	-	1,513,611
50 West Homer Elem	-	-	339,987	5,971	-	3,305,596
70 Board of Education	390,850	-	-	-	-	390,850
71 Office of Superintendent	491,048	-	-	-	-	491,048
72 Asst Supt Instructional Services	-	1,016,534	258,311	-	-	1,274,845
73 Asst Supt Instruction	300,267	-	-	16,030	-	479,283
74 Fiscal Services	-	873,531	-	-	-	873,531
75 Planning & Operations	-	229,363	46,504	-	-	275,867
76 Purchasing & Warehouse	-	718,837	82,800	-	-	801,637
77 Human Resources	-	1,065,710	258,485	-	-	1,324,195
78 Information Services	-	1,461,542	-	-	-	2,267,919
79 E-Rate & Technology	-	-	-	-	-	826,288
81 Special Services	-	-	-	-	-	3,538,545
83 Districtwide Services	48,193	101,150	7,194,100	376,253	1,100,000	17,438,631
84 Elementary Ed/Curriculum	-	-	-	-	-	1,654,104
85 Secondary Ed/Pupil Activity	-	-	-	82,264	-	1,440,334
86 K-12/Assessment	-	-	-	-	-	680,892
87 Nursing Services	-	-	-	-	-	278,033
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	-	-	36,512	-	-	358,280
	<u>1,230,358</u>	<u>5,788,969</u>	<u>19,111,471</u>	<u>2,177,477</u>	<u>1,100,000</u>	<u>137,619,876</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 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	\$ 878,386	\$ 53,321	\$ 410,745	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 60,036	\$ 578,001	\$ -	\$ 1,997,989
31 Chapman Elem.	574,835	3,741	256,797	-	-	-	-	-	1,552	11,392	-	-	848,317
80 Connections	681,396	364,670	523,681	50,000	17,565	-	11,500	-	286,760	1,336,325	1,714	175,800	3,449,411
32 Cooper Landing Elem.	86,747	24,574	58,594	-	-	-	-	-	730	2,231	-	-	172,876
68 Fireweed Academy	427,780	3,000	196,301	1,000	-	-	-	-	750	3,838	250,941	-	883,610
66 Homer Flex	149,518	1,194	73,875	-	-	-	-	-	526	4,724	-	-	229,837
06 Homer High	1,305,488	125,338	647,468	-	-	-	-	-	6,164	44,803	317	-	2,129,578
13 Homer Middle	719,327	23,837	318,598	-	-	-	-	-	2,369	13,857	-	-	1,077,988
35 Hope Elem./High	85,225	668	35,058	-	-	-	-	-	448	2,096	63	-	123,558
56 Kachemak Selo Elem./High	234,280	69,321	161,843	-	19,800	-	-	-	1,122	5,921	-	-	492,287
63 Kaleidoscope Charter	1,076,352	89,192	559,362	11,275	-	-	-	-	3,000	38,249	590,205	-	2,367,635
48 K-Beach Elem.	1,709,120	10,118	690,240	-	-	-	-	-	4,472	32,520	130	-	2,446,600
67 Kenai Alternative	375,525	2,354	147,252	40,000	-	-	-	-	829	9,071	-	-	575,031
07 Kenai Central High	1,663,085	65,414	745,795	-	-	-	-	-	8,602	46,052	1,126	-	2,530,074
11 Kenai Middle	1,515,025	22,556	625,308	-	-	-	-	-	4,569	30,394	405	-	2,198,257
15 Marathon	43,320	260	15,261	-	-	-	-	-	104	1,582	-	-	60,527
47 McNeil Canyon Elem.	593,058	3,303	248,496	-	-	-	-	-	1,436	10,404	-	-	856,697
37 Moose Pass Elem.	71,014	416	32,606	-	-	-	-	-	386	1,463	-	-	105,885
51 Mountain View Elem.	1,516,894	11,443	684,558	-	-	-	-	-	5,136	27,825	90	-	2,245,946
34 Nanwalek Elem/High	328,862	2,409	155,112	-	2,000	-	-	-	5,502	9,463	100	-	503,448
10 Nikiski Mid./Sr.	1,441,891	21,009	635,490	-	-	-	-	-	5,901	34,893	90	-	2,139,274
52 Nikiski North Star Elem.	1,387,363	9,308	609,415	-	-	-	-	-	3,950	33,268	395	-	2,043,699
38 Nikolaevsk Elem./High	319,538	1,512	128,339	-	-	-	-	-	1,158	6,040	-	-	456,587
02 Ninilichik Elem./High	536,216	57,945	255,185	-	-	-	-	-	2,331	11,705	-	-	863,382
33 Paul Banks Elem.	737,988	5,804	300,915	-	-	-	-	-	1,848	15,324	1,000	-	1,062,879
40 Port Graham Elem./High	118,271	975	58,490	-	2,000	-	-	-	2,365	3,308	100	-	185,509
49 Razdolna Elem./High	336,521	103,449	246,153	-	-	-	-	-	1,440	9,970	-	-	697,533
46 Redoubt Elem.	1,248,152	7,775	531,782	-	-	-	-	-	3,597	27,734	-	-	1,819,040
16 River City Academy	310,211	2,063	127,498	-	-	-	-	-	1,367	9,533	110	-	450,782
42 Seward Elem.	1,006,802	7,128	444,312	-	-	-	-	-	2,850	21,502	100	-	1,482,694
08 Seward High	593,045	77,767	306,854	-	-	-	-	-	3,142	18,367	-	-	999,175
14 Seward Middle	598,195	17,099	263,907	-	-	-	-	-	1,795	11,831	100	-	892,927
12 Skyview Middle	1,608,704	102,011	723,366	-	-	-	-	-	5,317	35,641	200	-	2,475,239
43 Soldotna Elem.	1,083,782	7,687	459,486	-	-	-	-	-	2,934	23,075	440	-	1,577,404
09 Soldotna High	1,812,344	53,370	768,419	-	-	-	-	-	9,009	55,207	175	-	2,698,524
64 Soldotna Montessori Charter	667,368	119,533	403,768	-	-	-	-	-	895	49,412	409,225	-	1,650,201
17 Soldotna Prep	726,871	4,130	312,876	-	-	-	-	-	3,192	21,234	-	-	1,068,303
44 Sterling Elem.	818,646	5,877	387,273	-	900	-	-	-	2,574	18,771	-	-	1,234,041
03 Susan B English	184,596	38,857	106,841	-	-	-	-	-	3,424	2,935	625	-	337,278
01 Tebughna School	130,485	931	60,237	-	1,500	-	-	-	2,313	3,267	-	-	198,733
45 Tustumena Elem.	835,831	4,982	343,464	-	900	-	-	-	1,946	13,624	-	-	1,200,747
53 Voznesenka Elem./High	532,394	115,927	288,584	-	-	-	-	-	1,893	11,151	-	-	949,949
50 West Homer Elem.	1,018,848	7,639	455,405	-	-	-	-	-	2,875	23,010	50	-	1,507,827
73 Asst Supt Instruction	4,200	1,080	642	-	4,500	-	-	-	-	-	123,715	-	134,137
78 Information Services	-	290,794	169,375	-	32,000	-	239,700	-	34,860	39,648	-	-	806,377
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	826,288	826,288
81 Special Services	67,567	420	30,452	-	11,001	-	-	-	-	3,225	300	-	112,965
83 Districtwide Services	59,355	38,646	5,822,493	-	17,000	-	-	-	-	-	22,849	10,000	5,970,343
84 Elementary Ed/Curriculum	106,934	10,420	35,184	15,000	16,850	-	-	-	7,500	781,725	-	-	973,613
85 Secondary Ed/Pupil Activity	569,543	15,442	238,364	-	16,500	-	-	-	2,500	125,010	-	15,800	983,159
86 K-12/Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-
96 Unallocated	218,125	-	103,643	-	-	-	-	-	-	-	-	-	321,768
Total	\$33,115,023	\$2,006,709	\$21,205,162	\$ 129,775	\$ 142,516	\$ -	\$ 251,200	\$ -	\$ 452,433	\$3,102,656	\$ 1,982,566	\$1,027,888	\$63,415,928

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Auora Borealis	\$ 49,807	\$ -	\$ 46,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,971
31 Chapman Elem.	72,678	-	31,178	-	-	-	-	-	325	-	-	104,181
80 Connections	88,180	840	33,434	-	-	-	-	-	225	-	-	122,679
68 Fireweed Academy	54,313	-	51,804	-	-	-	-	-	-	-	-	106,117
66 Homer Flex	29,325	17,483	28,379	-	-	-	-	-	113	-	-	75,300
06 Homer High	324,649	187,680	334,409	-	-	-	-	-	1,325	-	-	848,063
13 Homer Middle	215,650	158,881	231,511	-	-	-	-	-	1,875	-	-	607,917
35 Hope	41,052	-	18,963	-	-	-	-	-	142	-	-	60,157
56 Kachemak Selo Elem./High	22,099	-	11,061	-	-	-	-	-	90	-	-	33,250
63 Kaleidoscope	81,552	59,019	86,694	-	-	-	-	-	425	-	-	227,690
48 K-Beach Elem.	193,278	196,635	257,625	-	-	-	-	-	1,425	-	-	648,963
67 Kenai Alternative	123,043	65,074	104,557	-	-	-	-	-	338	-	-	293,012
07 Kenai Central High	347,655	27,836	200,901	-	-	-	-	-	2,350	-	-	578,742
11 Kenai Middle	280,024	100,039	207,585	-	-	-	-	-	2,700	-	-	590,348
47 McNeil Canyon Elem.	91,274	24,976	54,311	-	-	-	-	-	225	-	-	170,786
37 Moose Pass Elem.	727	-	312	-	-	-	-	-	2	-	-	1,041
51 Mountain View Elem.	402,548	371,164	480,823	-	-	-	-	-	3,897	-	-	1,258,432
34 Nanwalek Elem./High	63,752	89,037	112,380	-	-	-	-	-	225	-	-	265,394
10 Nikiski Mid./Sr.	345,050	171,645	314,239	-	-	-	-	-	4,425	-	-	835,359
52 Nikiski North Star Elem.	259,766	129,883	231,769	-	-	-	-	-	1,400	-	-	622,818
38 Nikolaevsk Elem./High	71,347	26,617	57,793	-	-	-	-	-	325	-	-	156,082
02 Ninilchik Elem./High	132,597	68,606	98,056	-	-	-	-	-	450	-	-	299,709
33 Paul Banks Elem.	284,534	173,873	265,523	-	-	-	-	-	1,600	-	-	725,530
40 Port Graham Elem./High	29,881	34,965	42,175	-	-	-	-	-	106	-	-	107,127
49 Razdolna Elem./High	33,149	-	16,593	-	-	-	-	-	135	-	-	49,877
46 Redoubt Elem.	163,760	182,973	220,696	-	-	-	-	-	450	-	-	567,879
16 River City Academy	119,191	34,345	80,533	-	-	-	-	-	378	-	-	234,447
42 Seward Elem.	274,998	118,676	204,483	-	-	-	-	-	2,144	-	-	600,301
08 Seward High	144,200	90,341	159,551	-	-	-	-	-	427	-	-	394,519
14 Seward Middle	137,704	42,531	110,294	-	-	-	-	-	450	-	-	290,979
12 Skyview Middle	415,123	189,916	367,771	-	-	-	-	-	3,370	-	-	976,180
43 Soldotna Elem.	394,169	307,533	424,580	-	-	-	-	-	1,743	-	-	1,128,025
09 Soldotna High	525,581	397,033	537,049	-	-	-	-	-	2,631	-	-	1,462,294
64 Soldotna Montessori Charter	65,450	45,295	70,902	-	-	-	-	-	225	-	-	181,872
17 Soldotna Prep	204,850	183,994	255,634	-	-	-	-	-	1,925	-	-	646,403
44 Sterling Elem.	130,997	172,224	220,764	-	-	-	-	-	450	-	-	524,435
03 Susan B English	33,871	-	15,311	-	-	-	-	-	319	-	-	49,501
01 Tebughna School	23,256	-	13,717	-	-	-	-	-	113	-	-	37,086
45 Tustumena Elem.	129,200	133,680	172,668	-	-	-	-	-	770	-	-	436,318
53 Voznesenka Elem./High	77,783	34,965	60,527	-	-	-	-	-	225	-	-	173,500
50 West Homer Elem.	263,964	319,591	377,289	-	-	-	-	-	1,300	-	-	962,144
81 Special Services	650,714	205,392	409,131	170,620	44,998	-	-	3,254	49,233	11,500	10,000	1,554,842
83 Districtwide Services	-	-	1,159,490	-	-	-	-	-	-	-	-	1,159,490
	<u>\$ 7,392,741</u>	<u>\$ 4,362,742</u>	<u>\$ 8,178,629</u>	<u>\$ 170,620</u>	<u>\$ 44,998</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,254</u>	<u>\$ 90,276</u>	<u>\$ 11,500</u>	<u>\$ 10,000</u>	<u>\$ 20,264,760</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 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	\$ 14,012	\$ -	\$ 5,746	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ -	\$ 19,798
31 Chapman Elem.	49,058	-	22,605	-	-	-	-	169	-	-	71,832
68 Fireweed Academy	24,023	-	10,295	-	-	-	-	75	-	-	34,393
13 Homer Middle	28,767	-	13,258	-	-	-	-	99	-	-	42,124
66 Homer Flex	1,516	-	632	-	-	-	-	5	-	-	2,153
06 Homer High	62,646	-	28,290	-	-	-	-	210	-	-	91,146
35 Hope	9,237	-	3,400	-	9,237	-	-	23	-	-	12,660
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	-	-	-
63 Kaleidoscope Charter	55,731	-	20,443	20,390	-	-	-	335	-	-	96,899
48 K-Beach Elem.	143,279	35,194	85,066	-	-	-	-	387	-	-	263,926
67 Kenai Alternative	13,829	-	6,136	-	-	-	-	45	-	-	20,010
07 Kenai Central High	69,673	-	28,461	-	-	-	-	200	-	-	98,334
11 Kenai Middle	67,189	-	26,238	-	-	-	-	180	-	-	93,607
47 McNeil Canyon Elem.	3,627	-	1,558	-	-	-	-	11	-	-	5,196
37 Moose Pass Elem.	3,288	-	1,510	-	-	-	-	11	-	-	4,809
51 Mountain View Elem.	132,781	30,548	66,617	-	-	-	-	446	-	-	230,392
34 Nanwalek	13,150	-	6,039	-	-	-	-	45	-	-	19,234
10 Nikiski Mid./Sr.	58,467	43,685	54,281	-	-	-	-	158	-	-	156,591
52 Nikiski North Star Elem.	114,306	17,087	61,783	-	-	-	-	338	-	-	193,514
38 Nikolaevsk	13,617	-	6,107	-	-	-	-	45	-	-	19,769
02 Niniichik	47,609	9,893	26,398	-	-	-	-	180	-	-	84,080
33 Paul Banks Elem.	101,600	19,035	60,341	-	-	-	-	315	-	-	181,291
49 Razdolna	7,255	-	3,116	-	-	-	-	23	-	-	10,394
46 Redoubt Elem.	76,734	83,258	91,602	-	-	-	-	405	-	-	251,999
16 River City	4,343	-	1,661	-	-	-	-	11	-	-	6,015
14 Seward Middle	7,890	-	3,622	-	-	-	-	27	-	-	11,539
42 Seward Elem.	54,574	25,997	50,094	-	-	-	-	187	-	-	130,852
08 Seward High	9,127	-	3,384	-	-	-	-	23	-	-	12,534
12 Skyview Middle	99,286	-	42,861	-	-	-	-	320	-	-	142,467
43 Soldotna Elem.	101,311	78,031	102,072	-	-	-	-	300	-	-	281,714
09 Soldotna High	96,947	-	40,885	-	-	-	-	293	-	-	138,125
64 Soldotna Montessori Charter	20,287	-	8,097	20,000	-	-	-	56	-	-	48,440
17 Soldotna Prep	30,398	-	11,623	-	-	-	-	79	-	-	42,100
44 Sterling Elem.	63,068	-	27,723	-	-	-	-	203	-	-	90,994
01 Tebughna School	4,519	-	1,687	-	-	-	-	11	-	-	6,217
45 Tustumena Elem.	65,497	-	27,034	-	-	-	-	191	-	-	92,722
53 Voznesenka	13,150	-	6,039	-	-	-	-	45	-	-	19,234
50 West Homer Elem.	91,714	-	42,837	-	-	-	-	322	-	-	134,873
81 Special Services	627,158	201,866	361,544	472,180	75,200	5,000	3,606	34,850	10,440	5,235	1,797,079
83 Districtwide Services	-	-	354,402	-	-	-	-	-	-	-	354,402
	<u>\$ 2,400,663</u>	<u>\$ 544,594</u>	<u>\$ 1,715,487</u>	<u>\$ 512,570</u>	<u>\$ 75,200</u>	<u>\$ 5,000</u>	<u>\$ 3,606</u>	<u>\$ 40,663</u>	<u>\$ 10,440</u>	<u>\$ 5,235</u>	<u>\$ 5,313,458</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4300 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	\$ -	\$ 32,669	\$ 20,730	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	54,199
31 Chapman Elem.	-	30,527	19,810	-	-	-	-	550	-	-	50,887
32 Cooper Landing Elem.	-	2,744	1,642	-	-	-	-	25	-	-	4,411
68 Fireweed Academy	-	21,284	12,454	-	-	-	-	-	-	-	33,738
66 Homer Flex	12,873	4,245	8,705	-	-	-	-	145	-	-	25,968
06 Homer High	135,725	88,219	115,170	-	-	-	-	4,338	78	-	343,530
13 Homer Middle	35,708	48,745	45,486	-	-	-	-	763	-	-	130,702
35 Hope Elem./High	-	2,744	1,642	-	-	-	-	200	-	-	4,586
56 Kachemak Selo Elem./High	13,806	11,582	12,700	-	-	-	-	236	-	-	38,324
63 Kaleidoscope	-	44,308	31,555	-	-	-	-	400	-	-	76,263
48 K-Beach Elem.	-	43,505	30,052	-	-	-	-	1,000	-	-	74,557
67 Kenai Alternative	15,340	11,003	7,034	-	-	-	-	-	-	-	33,377
07 Kenai Central High	137,773	91,001	128,637	-	-	-	-	2,750	-	-	360,161
11 Kenai Middle	60,834	60,711	76,030	-	-	-	-	1,425	-	-	199,000
47 McNeil Canyon Elem.	-	22,822	14,016	-	-	-	-	300	-	-	37,138
37 Moose Pass Elem.	-	2,744	1,642	-	-	-	-	25	-	-	4,411
51 Mountain View Elem.	-	47,316	32,223	-	-	-	-	1,100	-	-	80,639
34 Nanwalek Elem./High	12,873	9,943	13,080	-	-	-	-	345	-	-	36,241
10 Nikiski Mid./Sr.	59,070	75,794	80,294	-	-	-	-	1,225	-	-	216,383
52 Nikiski North Star Elem.	-	54,990	34,523	-	-	-	-	750	-	-	90,263
38 Nikolaevsk Elem./High	12,873	8,687	12,293	-	-	-	-	245	-	-	34,098
02 Ninilchik Elem./High	-	26,217	16,058	-	-	-	-	750	-	-	43,025
33 Paul Banks Elem.	-	54,990	34,523	-	-	-	-	350	-	-	89,863
40 Port Graham Elem./High	12,873	3,196	7,982	-	-	-	-	345	-	-	24,396
49 Razdolna Elem./High	13,806	10,527	12,180	-	-	-	-	138	-	-	36,651
46 Redoubt Elem.	-	49,482	31,842	-	-	-	-	500	-	-	81,824
16 River City Academy	-	7,521	4,953	-	-	-	-	200	-	-	12,674
42 Seward Elem.	-	38,786	29,670	-	-	-	-	600	-	-	69,056
08 Seward High	94,673	13,747	42,956	-	-	-	-	1,725	520	-	153,621
14 Seward Middle	-	32,997	20,755	-	-	-	-	350	-	-	54,102
12 Skyview Middle	94,673	84,016	97,131	-	-	-	-	1,075	-	-	276,895
43 Soldotna Elem.	-	36,516	22,425	-	-	-	-	700	-	-	59,641
09 Soldotna High	152,476	107,239	136,628	-	-	-	86	2,850	-	-	399,279
64 Soldotna Montessori Charter	-	20,667	12,727	-	-	-	-	70	-	-	33,464
17 Soldotna Prep	75,738	75,017	80,575	-	-	-	-	680	-	-	232,010
44 Sterling Elem.	-	57,062	35,142	-	-	-	-	450	-	-	92,654
03 Susan B English	12,873	6,392	9,963	-	-	-	-	145	-	-	29,373
01 Tebughna School	-	4,531	2,999	-	-	-	-	100	-	-	7,630
45 Tustumena Elem.	-	35,124	24,879	-	-	-	-	324	-	-	60,327
53 Voznesenka Elem./High	13,798	13,234	13,400	-	-	-	-	288	-	-	40,720
50 West Homer Elem.	-	41,832	26,274	-	-	-	-	500	-	-	68,606
83 Districtwide Services	-	-	239,759	-	-	-	-	-	-	-	239,759
85 Secondary Ed/Pupil Activity	-	45,861	43,655	-	2,500	-	2,000	500	-	-	94,516
86 K-12/Assessment	61,696	336	25,454	-	28,200	-	-	930	-	1,000	117,616
87 Nursing Services	-	109,410	104,823	-	36,000	750	2,300	19,100	5,500	150	278,033
	<u>\$ 1,029,481</u>	<u>\$1,590,283</u>	<u>\$1,776,471</u>	<u>\$ -</u>	<u>\$ 66,700</u>	<u>\$ 750</u>	<u>\$ 4,386</u>	<u>\$ 49,292</u>	<u>\$ 6,098</u>	<u>\$ 1,150</u>	<u>\$ 4,524,611</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 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.	\$ -	\$ 10,378	\$ 9,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 21,091
68 Fireweed Academy	-	17,918	19,496	-	-	-	-	-	-	-	-	37,414
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	37,824	14,109	29,099	-	-	-	-	732	3,363	-	-	85,127
13 Homer Middle	-	14,109	4,157	-	-	-	-	-	2,000	-	-	20,266
63 Kaleidoscope Charter	32,725	22,662	40,143	-	-	-	-	-	350	-	-	95,880
48 K-Beach Elem.	36,125	14,109	28,857	-	-	-	-	-	2,613	-	-	81,704
07 Kenai Central High	36,125	13,057	28,541	-	-	-	-	-	9,379	-	-	87,102
11 Kenai Middle	36,125	13,057	28,541	-	-	-	-	-	4,913	-	-	82,636
47 McNeil Canyon Elem.	-	13,564	11,899	-	-	-	-	-	1,380	-	-	26,843
51 Mountain View Elem.	60,351	15,214	43,044	-	-	-	-	-	1,725	-	-	120,334
10 Nikiski Mid./Sr.	-	12,105	12,699	-	-	-	-	-	5,000	-	-	29,804
52 Nikiski North Star Elem.	-	15,822	13,811	-	-	-	-	-	250	-	-	29,883
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	750	-	-	750
02 Niuilchik Elem./High	-	-	-	-	-	-	-	-	500	-	-	500
33 Paul Banks Elem.	-	13,564	11,899	-	-	-	-	-	500	-	-	25,963
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46 Redoubt Elem.	38,674	15,822	29,734	-	-	-	-	-	3,113	-	-	87,343
42 Seward Elem.	31,041	10,362	25,772	-	-	-	-	-	613	-	-	67,788
08 Seward High	-	12,105	12,699	-	-	-	-	-	4,000	-	-	28,804
14 Seward Middle	-	-	-	-	-	-	-	-	1,000	-	-	1,000
12 Skyview Middle	-	14,109	13,299	-	-	-	-	-	6,500	-	-	33,908
43 Soldotna Elem.	-	12,729	12,886	-	-	-	-	-	2,000	-	-	27,615
09 Soldotna High	67,147	13,639	43,545	-	-	-	-	250	8,725	-	-	133,306
64 Soldotna Montessori Charter	-	26,045	27,747	-	-	-	-	-	-	-	-	53,792
17 Soldotna Prep	-	13,057	12,983	-	-	-	-	-	500	-	-	26,540
44 Sterling Elem.	-	13,043	11,743	-	-	-	-	-	1,500	-	-	26,286
03 Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45 Tustumena Elem.	-	13,564	11,899	-	-	-	-	-	2,000	-	-	27,463
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	38,768	14,645	29,396	-	-	-	-	-	963	-	-	83,772
73 Asst Supt Instruction	20,000	-	1,849	3,000	4,000	-	-	-	-	-	-	28,849
81 Special Services	30,821	126	10,644	25,000	1,750	-	-	-	2,318	3,000	-	73,659
83 Districtwide Services	-	-	161,823	-	-	-	-	5,000	-	-	-	166,823
84 Elementary Ed/Curriculum	342,200	31,453	145,097	-	32,750	-	-	-	125,496	3,495	-	680,491
85 Secondary Ed/Pupil Activity	120,330	47,071	70,744	-	19,500	-	3,150	3,600	9,000	4,500	2,500	280,395
86 K-12/Assessment	139,290	106,038	112,198	5,000	24,000	-	6,500	47,250	118,500	3,500	1,000	563,276
	<u>\$ 1,067,546</u>	<u>\$ 533,476</u>	<u>\$ 1,016,157</u>	<u>\$ 33,000</u>	<u>\$ 82,000</u>	<u>\$ -</u>	<u>\$ 9,650</u>	<u>\$ 56,832</u>	<u>\$ 320,551</u>	<u>\$ 14,495</u>	<u>\$ 3,500</u>	<u>\$ 3,137,207</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 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	\$ 99,625	\$ -	\$ 35,034	\$ 83	\$ 1,500	\$ -	\$ 225	\$ -	\$ -	\$ 136,467
31 Chapman Elem.	90,693	336	29,346	-	1,250	-	180	700	-	122,505
32 Cooper Landing Elem.	21,748	84	7,177	-	1,500	-	45	140	-	30,694
68 Fireweed Academy	95,532	-	34,448	-	-	-	225	-	-	130,205
66 Homer Flex	87,739	420	33,166	-	1,500	-	225	714	-	123,764
06 Homer High	228,278	840	73,230	-	9,500	-	950	2,042	-	314,840
13 Homer Middle	111,522	420	36,442	-	1,500	-	225	714	-	150,823
35 Hope Elem./High	21,748	84	7,177	-	3,300	-	45	700	-	33,054
56 Kachemak Selo Elem./High	49,661	210	17,325	-	1,039	-	113	700	-	69,048
63 Kaleidoscope Charter	106,092	-	35,959	-	-	-	325	-	-	142,376
48 K-Beach Elem.	107,034	420	35,726	-	1,500	-	225	1,479	-	146,384
67 Kenai Alternative	106,495	420	35,415	-	750	-	225	714	-	144,019
07 Kenai Central High	234,643	840	74,284	-	6,500	-	450	1,428	-	318,145
11 Kenai Middle	173,544	630	55,206	-	750	-	338	1,428	-	231,896
47 McNeil Canyon Elem.	56,679	210	17,648	-	1,500	-	113	700	-	76,850
37 Moose Pass Elem.	20,522	84	6,971	-	1,250	-	45	140	-	29,012
51 Mountain View Elem.	159,419	630	52,757	-	1,000	-	338	1,619	-	215,763
34 Nanwalek Elem./High	78,738	336	27,721	-	4,000	-	180	700	-	111,675
10 Nikiski Mid./Sr.	181,011	630	55,481	-	5,000	-	338	1,428	-	243,888
52 Nikiski North Star Elem.	105,861	420	35,416	-	1,000	-	225	700	-	143,622
38 Nikolaevsk Elem./High	50,944	210	16,879	-	3,500	-	223	714	-	72,470
02 Ninilchik Elem./High	112,606	420	36,323	-	3,250	-	225	714	-	153,538
33 Paul Banks Elem.	106,439	420	35,669	-	1,500	-	225	700	-	144,953
40 Port Graham Elem./High	20,584	84	6,931	-	4,000	-	45	350	-	31,994
49 Razdolna Elem./High	48,961	210	17,325	-	750	-	113	714	-	68,073
46 Redoubt Elem.	107,449	420	35,297	-	1,500	-	225	700	-	145,591
16 River City Academy	99,783	420	34,445	-	750	-	225	100	-	135,723
42 Seward Elem.	119,410	420	37,060	-	1,500	-	225	700	-	159,315
08 Seward High	121,127	420	37,471	-	5,000	-	225	714	-	164,957
14 Seward Middle	82,188	336	27,886	-	1,000	-	180	560	-	112,150
12 Skyview Middle	211,062	840	71,025	-	750	-	450	1,558	-	285,685
43 Soldotna Elem.	106,881	420	35,536	-	1,500	-	225	700	-	145,262
09 Soldotna High	250,337	840	75,212	-	6,500	-	450	1,647	-	334,986
64 Soldotna Montessori Charter	94,850	-	23,753	-	-	-	110	-	-	118,713
17 Soldotna Prep	110,925	420	36,156	-	1,000	-	225	-	-	148,726
44 Sterling Elem.	103,111	420	35,000	-	1,500	-	225	560	-	140,816
03 Susan B English	59,801	281	22,266	-	5,000	-	151	350	-	87,849
01 Tebughna School	43,748	210	16,650	-	5,000	-	113	700	-	66,421
45 Tustumena Elem.	89,958	336	28,701	-	1,500	-	180	700	-	121,375
53 Voznesenka Elem./High	50,220	210	16,775	-	2,000	-	113	714	-	70,032
50 West Homer Elem.	100,356	420	34,512	-	1,500	-	225	700	-	137,713
83 Districtwide Services	-	-	581,016	-	-	-	-	-	-	581,016
	<u>\$ 4,227,324</u>	<u>\$ 14,771</u>	<u>\$1,967,817</u>	<u>\$ 83</u>	<u>\$ 93,339</u>	<u>\$ -</u>	<u>\$ 9,413</u>	<u>\$ 29,641</u>	<u>\$ -</u>	<u>\$ 6,342,388</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 81,224	\$ 53,136	\$ -	\$ 3,000	\$ 1,300	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 140,660
31 Chapman Elem.	49,717	35,512	-	250	1,000	150	200	465	-	87,294
32 Cooper Landing Elem.	29,121	26,869	-	-	20,200	-	200	-	-	76,390
68 Fireweed Academy	49,013	35,458	-	-	850	1,000	250	-	-	86,571
66 Homer Flex	31,670	27,633	-	-	7,050	282	635	-	-	67,270
06 Homer High	112,562	84,233	-	-	18,700	500	650	377	-	217,022
13 Homer Middle	50,688	35,802	-	-	1,000	173	3,000	613	-	91,276
35 Hope Elem./High	35,389	28,745	-	50	14,450	250	-	63	-	78,947
56 Kachemak Selo Elem./High	36,782	28,132	-	1,800	5,250	-	200	75	-	72,239
63 Kaleidoscope Charter	81,312	43,586	-	-	1,500	2,000	5,000	-	-	133,398
48 K-Beach Elem.	67,037	51,009	-	-	10,250	100	3,400	-	-	131,796
67 Kenai Alternative	42,032	33,209	-	-	8,750	-	275	150	-	84,416
07 Kenai Central High	132,814	101,640	-	-	18,900	375	4,500	2,918	-	261,147
11 Kenai Middle	84,916	66,674	-	250	2,500	500	1,250	750	-	156,840
15 Marathon School	-	-	-	-	3,800	-	-	-	-	3,800
47 McNeil Canyon Elem.	49,717	35,512	-	-	6,050	280	570	-	-	92,129
37 Moose Pass Elem.	35,018	28,636	-	-	15,300	-	50	113	-	79,117
51 Mountain View Elem.	80,791	65,439	-	-	1,500	100	8,950	77	-	156,857
34 Nanwalek Elem./High	31,670	27,633	-	-	150,200	250	1,250	4,680	-	215,683
10 Nikiski Mid./Sr.	113,373	85,507	-	250	11,500	967	1,000	2,925	-	215,522
52 Nikiski North Star Elem.	86,120	66,004	-	-	10,300	100	600	180	-	163,304
38 Nikolaevsk Elem./High	36,782	29,163	-	-	5,500	325	600	783	-	73,153
02 Ninilchik Elem./High	49,717	35,512	-	-	1,700	-	250	477	-	87,656
33 Paul Banks Elem.	40,440	32,734	-	-	7,700	-	500	472	-	81,846
40 Port Graham Elem./High	27,992	26,530	-	-	150,200	-	900	1,560	-	207,182
49 Razdolna Elem./High	36,782	29,163	-	-	5,500	-	600	-	-	72,045
46 Redoubt Elem.	59,987	48,897	-	-	1,000	150	1,000	521	-	111,555
16 River City Academy	36,782	29,163	-	250	200	250	750	264	-	67,659
42 Seward Elem.	69,656	51,794	-	-	20,300	207	2,500	365	-	144,822
08 Seward High	67,894	51,265	-	-	48,500	500	750	1,401	-	170,310
14 Seward Middle	42,232	30,795	-	100	40,500	375	500	1,635	-	116,137
12 Skyview Middle	92,720	69,012	-	250	4,000	457	2,500	739	-	169,678
43 Soldotna Elem.	67,037	51,009	-	-	1,500	150	750	76	-	120,522
09 Soldotna High	135,966	102,585	-	-	4,500	481	3,500	600	-	247,632
64 Soldotna Montessori Charter	118,736	32,986	-	-	800	-	-	-	-	152,522
17 Soldotna Prep	72,841	57,902	-	-	1,500	-	4,500	-	-	136,743
44 Sterling Elem.	40,440	32,734	-	-	5,500	-	1,500	150	-	80,324
03 Susan B English	29,121	26,869	-	-	10,700	-	500	2,362	-	69,552
01 Tebughna School	32,784	27,965	-	-	45,550	-	500	4,900	-	111,699
45 Tustumena Elem.	49,717	35,512	-	-	1,500	100	750	309	-	87,888
53 Voznesenka Elem./High	42,032	33,209	-	-	5,300	-	300	-	-	80,841
50 West Homer Elem.	31,987	30,201	-	-	1,500	265	750	-	-	64,703
83 DistictWide Services	-	147,102	-	-	-	-	-	-	-	147,102
96 Unallocated	-	-	-	-	-	-	-	-	-	-
	<u>\$2,462,611</u>	<u>\$1,972,471</u>	<u>\$ -</u>	<u>\$ 6,200</u>	<u>\$ 673,800</u>	<u>\$ 11,287</u>	<u>\$ 56,880</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 5,213,249</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 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	4800	4900	5100	
	Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Tuition	Other	Equipment	Total
		Salaries	Salaries	Benefits	Services	Travel	Services	Services	& Materials	& Stipends	Expenses		
70	Board Of Education	\$ -	\$ 38,067	\$ 83,877	\$ 100,000	\$ 44,550	\$ 200	\$ 18,800	\$ 4,095	\$ 33,600	\$ 28,900	\$ 38,761	\$ 390,850
71	Office Of Superintendent	156,923	126,319	117,156	23,150	23,850	11,750	6,600	16,800	-	8,500	-	491,048
73	Asst Supt Instruction	148,101	61,009	79,857	-	2,500	2,750	50	2,000	-	4,000	-	300,267
83	DistictWide Services	-	-	48,193	-	-	-	-	-	-	-	-	48,193
		<u>\$ 305,024</u>	<u>\$ 225,395</u>	<u>\$ 329,083</u>	<u>\$ 123,150</u>	<u>\$ 70,900</u>	<u>\$ 14,700</u>	<u>\$ 25,450</u>	<u>\$ 22,895</u>	<u>\$ 33,600</u>	<u>\$ 41,400</u>	<u>\$ 38,761</u>	<u>\$ 1,230,358</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	4950 Indirect Costs	5100 Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,640	\$ -	\$ 86,640
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	47,296	-	47,296
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	111,238	-	111,238
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	77,128	-	77,128
71 Office Of Superintendent	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Asst Supt Instructional Svcs	-	151,176	65,251	-	7,800	3,050	776,928	-	8,092	4,237	-	-	1,016,534
74 Fiscal Services	-	604,926	341,155	63,700	22,000	15,000	10,250	-	11,000	5,500	(200,000)	-	873,531
75 Planning & Operations	-	141,672	70,741	2,575	6,225	400	700	-	3,701	3,000	-	349	229,363
76 Purchasing & Warehouse	-	500,970	330,167	-	4,000	2,500	13,110	-	60,518	1,100	(200,000)	6,472	718,837
77 Human Resources	127,800	419,827	282,274	202,000	47,300	7,100	18,600	-	13,809	43,000	(100,000)	4,000	1,065,710
78 Information Services	-	737,878	401,524	49,500	7,000	7,000	296,390	-	127,650	3,600	(200,000)	31,000	1,461,542
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	91,150	-	-	-	10,000	-	-	-	-	-	101,150
	<u>\$ 127,800</u>	<u>\$2,556,449</u>	<u>\$ 1,582,262</u>	<u>\$ 317,775</u>	<u>\$ 94,325</u>	<u>\$ 35,050</u>	<u>\$ 1,125,978</u>	<u>\$ -</u>	<u>\$ 224,770</u>	<u>\$ 60,437</u>	<u>\$ (377,698)</u>	<u>\$ 41,821</u>	<u>\$ 5,788,969</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 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	Energy	Purchased	Insurance	Supplies	Other	Equipment	Total
	Salaries	Benefits	Travel	Services		Services	Premiums	& Materials	Expenses		
65 Aurora Borealis Charter	\$ 39,222	\$ 32,396	\$ -	\$ 1,500	\$ 36,000	\$ 18,000	\$ -	\$ 8,500	\$ -	\$ -	\$ 135,618
31 Chapman Elem.	43,170	22,051	-	11,100	67,495	250	-	2,700	-	-	146,766
80 Connections	7,691	7,458	-	-	-	-	-	500	-	-	15,649
32 Cooper Landing Elem.	14,259	14,582	-	1,875	20,000	250	-	1,100	-	-	52,066
68 Fireweed Academy	11,890	10,722	-	2,450	33,500	57,920	-	1,500	-	-	117,982
66 Homer Flex	19,675	16,203	-	1,563	6,000	125	-	1,100	-	-	44,666
06 Homer High	192,337	118,118	-	57,984	448,960	1,500	-	25,923	-	-	844,822
13 Homer Middle	81,543	44,886	-	12,900	112,693	500	-	7,932	-	-	260,454
35 Hope Elem./High	15,383	14,919	-	-	41,393	250	-	1,337	-	-	73,282
56 Kachemak Selo Elem./High	22,185	22,110	-	3,320	13,697	50,430	-	1,100	-	-	112,842
63 Kaleidoscope Charter	78,541	64,782	-	5,000	70,000	-	-	4,915	-	-	223,238
48 K-Beach Elem.	126,863	89,389	-	4,400	99,350	250	-	5,027	-	-	325,279
67 Kenai Alternative	34,435	28,460	-	2,688	53,620	350	-	1,475	-	-	121,028
07 Kenai Central High	247,894	177,189	-	22,330	444,158	2,000	-	32,665	-	-	926,236
11 Kenai Middle	120,619	87,520	-	8,906	186,429	1,390	-	10,459	-	-	415,323
47 McNeil Canyon Elem.	59,889	48,868	-	1,800	57,110	250	-	3,242	-	-	171,159
37 Moose Pass Elem.	18,643	15,893	-	5,800	31,144	250	-	1,100	-	-	72,830
51 Mountain View Elem.	121,850	87,889	-	10,000	108,886	250	-	5,235	-	-	334,110
34 Nanwalek Elem/High	29,580	29,480	500	6,000	75,250	15,750	-	1,843	-	-	158,403
10 Nikiski Mid./Sr.	151,418	107,051	-	11,214	332,318	1,500	-	17,750	-	-	621,251
52 Nikiski North Star Elem.	96,746	70,062	-	5,863	140,000	1,050	-	4,950	-	-	318,671
38 Nikolaevsk Elem./High	44,042	33,811	-	3,800	51,500	500	-	2,938	200	-	136,791
02 Ninilchik Elem./High	86,520	67,156	-	2,154	120,923	1,000	-	7,905	-	-	285,658
33 Paul Banks Elem.	58,710	46,452	-	9,048	84,903	500	-	3,593	-	-	203,206
40 Port Graham Elem./High	15,925	15,678	-	1,000	91,008	2,025	-	1,919	-	-	127,555
49 Razdolna Elem./High	27,965	23,841	-	2,800	21,595	52,887	-	1,100	-	-	130,188
46 Redoubt Elem.	105,949	72,817	-	7,450	85,196	250	-	4,712	-	-	276,374
16 River City Academy	-	-	-	-	-	-	-	1,100	-	-	1,100
42 Seward Elem.	99,161	39,695	500	9,800	151,453	500	-	5,168	-	-	306,277
08 Seward High	104,456	61,024	500	51,000	279,248	2,000	-	12,978	-	-	511,206
14 Seward Middle	67,953	51,282	400	5,700	153,176	250	-	4,538	-	-	283,299
12 Skyview Middle	152,690	117,746	-	8,955	243,467	250	-	16,745	-	-	539,853
43 Soldotna Elem.	86,869	67,258	-	5,399	81,095	350	-	5,364	-	-	246,335
09 Soldotna High	207,016	154,635	-	20,383	343,885	1,775	-	30,138	-	-	757,832
64 Soldotna Montessori Charter	39,412	32,411	-	1,500	17,208	-	-	2,500	-	-	93,031
17 Soldotna Prep	107,724	73,350	-	8,964	141,710	1,500	-	10,952	-	-	344,200
44 Sterling Elem.	51,715	56,730	-	4,700	72,500	350	-	3,541	-	-	189,536
03 Susan B English	83,392	66,217	-	16,015	235,490	1,537	-	8,842	-	-	411,493
01 Tebughna School	40,742	32,823	-	21,300	77,088	750	-	3,572	-	-	176,275
45 Tustumena Elem.	73,557	63,272	-	1,900	95,000	250	-	4,621	-	-	238,600
53 Voznesenka Elem./High	27,965	23,841	-	5,307	16,325	69,750	-	1,100	-	-	144,288
50 West Homer Elem.	116,578	96,779	-	11,182	110,000	250	-	5,198	-	-	339,987
72 Asst Supt Instructional Svcs	-	-	-	-	9,411	240,000	-	8,900	-	-	258,311
75 Planning & Operations	-	-	5,150	-	-	26,354	-	15,000	-	-	46,504
76 Purchasing & Warehouse	-	-	-	5,300	75,000	-	-	2,500	-	-	82,800
77 Human Resources	219,400	39,085	-	-	-	-	-	-	-	-	258,485
83 Districtwide Services	-	146,053	-	-	89,900	6,383,027	575,120	-	-	-	7,194,100
96 Unallocated	-	-	-	-	36,512	-	-	-	-	-	36,512
	<u>\$3,351,574</u>	<u>\$2,491,984</u>	<u>\$ 7,050</u>	<u>\$ 380,350</u>	<u>\$5,061,596</u>	<u>\$ 6,938,320</u>	<u>\$ 575,120</u>	<u>\$ 305,277</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 19,111,471</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 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	\$ 3,736	\$ 368	\$ 551	\$ -		\$ 32,762	\$ -	\$ 1,500		\$ -	\$ 38,917
31 Chapman Elem.	15,367	1,500	2,227	-	-	-	-	-	-	-	19,094
80 Connections	-	-	-	-	-	-	-	-	-	3,180	3,180
32 Cooper Landing Elem.	1,273	523	215	-	-	-	-	-	-	-	2,011
66 Homer Flex	1,116	180	160	-	-	-	-	-	-	600	2,056
06 Homer High	122,618	85,497	36,095	-	500	-	-	6,482	1,235	1,980	254,407
13 Homer Middle	24,379	10,794	4,112	-	-	-	-	-	-	-	39,285
35 Hope Elem./High	1,787	101	252	-	-	-	-	-	-	95	2,235
56 Kachemak Selo Elem./High	1,909	223	271	-	-	-	-	-	-	170	2,573
48 K-Beach Elem.	4,615	1,525	666	-	-	-	-	-	-	-	6,806
67 Kenai Alternative	1,291	355	186	-	-	-	-	-	-	775	2,607
07 Kenai Central High	182,625	34,830	38,143	-	1,000	-	-	7,064	113	6,530	270,305
11 Kenai Middle	38,017	9,164	5,800	-	-	-	-	-	-	-	52,981
47 McNeil Canyon Elem.	2,652	498	377	-	-	-	-	-	-	-	3,527
37 Moose Pass Elem.	906	63	128	-	-	-	-	-	-	-	1,097
51 Mountain View Elem.	4,814	1,724	697	-	-	-	-	-	-	-	7,235
34 Nanwalek Elem./High	15,163	363	2,129	-	-	-	-	-	-	225	17,880
10 Nikiski Mid./Sr.	148,237	35,355	33,201	-	750	-	-	1,696	313	3,030	222,582
52 Nikiski North Star Elem.	4,493	1,403	648	-	-	-	-	-	-	-	6,544
38 Nikolaevsk Elem./High	18,925	17,615	3,950	-	-	-	-	-	-	575	41,065
02 Niniichik Elem./High	22,349	19,169	4,508	-	250	-	-	-	-	785	47,061
33 Paul Banks Elem.	1,625	875	239	-	-	-	-	-	-	-	2,739
40 Port Graham Elem./High	1,833	147	259	-	-	-	-	-	-	125	2,364
49 Razdolna Elem./High	2,036	350	291	-	-	-	-	-	-	170	2,847
46 Redoubt Elem.	4,262	1,172	612	-	-	-	-	-	-	-	6,046
16 River City Academy	936	-	132	-	-	-	-	-	-	520	1,588
42 Seward Elem.	4,164	1,075	597	-	-	-	-	-	-	-	5,836
08 Seward High	109,677	28,393	27,922	-	2,000	-	-	485	113	2,580	171,170
14 Seward Middle	12,939	14,533	2,832	-	-	-	-	-	-	-	30,304
12 Skyview Middle	39,672	15,502	6,475	-	-	-	-	-	-	-	61,649
43 Soldotna Elem.	3,312	2,094	550	-	-	-	-	-	-	-	5,956
09 Soldotna High	144,296	78,923	35,500	-	1,500	-	-	7,487	113	7,180	274,999
17 Soldotna Prep	3,001	2,065	448	-	-	-	-	-	-	2,250	7,764
44 Sterling Elem.	3,508	886	503	-	-	-	-	-	-	-	4,897
03 Susan B English	9,606	15,973	2,540	-	-	-	-	-	-	525	28,644
01 Tebughna School	5,476	608	806	-	-	-	-	-	-	165	7,055
45 Tustumena Elem.	3,373	751	482	-	-	-	-	-	-	-	4,606
53 Voznesenka Elem./High	22,283	7,953	3,699	-	-	-	-	437	-	675	35,047
50 West Homer Elem.	3,773	1,619	579	-	-	-	-	-	-	-	5,971
73 Asst Supt Instruction	14,063	-	1,967	-	-	-	-	-	-	-	16,030
83 Districtwide Services	-	-	136,253	-	-	230,000	-	-	-	10,000	376,253
85 Secondary Ed/Pupil Activity	6,614	-	800	-	3,550	-	-	65,000	6,300	-	82,264
	<u>\$ 1,012,721</u>	<u>\$ 394,169</u>	<u>\$ 357,802</u>	<u>\$ -</u>	<u>\$ 9,550</u>	<u>\$ 262,762</u>	<u>\$ -</u>	<u>\$ 90,151</u>	<u>\$ 8,187</u>	<u>\$ 42,135</u>	<u>\$ 2,177,477</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget

Summary Of Object Codes By Fund/Function/Location

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

	5500 Transfer To Other	Total
<u>Location</u>		
83 Districtwide Services	1,100,000	1,100,000
	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>

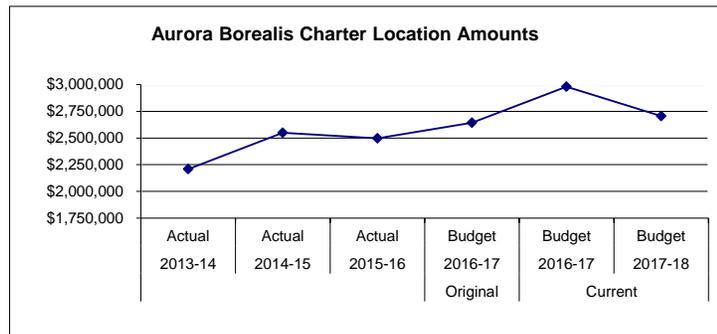
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 65 Aurora Borealis Charter School

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,003,970	\$ 1,029,965	\$ 947,016	3100 Certificated Salaries	\$ 929,148	\$ 970,589	\$ 995,759	\$ 25,170	3
281,382	245,619	229,691	3200 Non-Certificated Salaries	245,354	248,483	256,611	8,128	3
533,718	551,966	592,477	3500 Employee Benefits	567,840	605,677	604,502	(1,175)	(0)
<u>1,819,070</u>	<u>1,827,550</u>	<u>1,769,184</u>	Subtotal - Personnel Services	<u>1,742,342</u>	<u>1,824,749</u>	<u>1,856,872</u>	<u>32,123</u>	<u>2</u>
37,128	13,465	-	4100 Professional and Technical Services	12,583	12,583	12,583	-	-
5,439	4,170	-	4200 Staff Travel	5,750	5,750	4,500	(1,250)	(22)
41,537	48,427	14,986	4250 Student Travel	37,762	37,762	32,762	(5,000)	(13)
3,775	3,736	4,337	4300 Utility Services	2,800	2,800	2,800	-	-
31,827	31,775	31,458	4350 Energy	36,000	36,000	36,000	-	-
29,892	449,353	443,904	4400 Other Purchased Services	25,500	478,418	25,500	(452,918)	(95)
109,599	73,524	83,986	4500 Supplies, Materials, and Media	28,623	74,871	70,601	(4,270)	(6)
1,702	230	686	4900 Other Expenses	163,322	362,646	124,372	(238,274)	(66)
-	-	-	4900 Other Expenses - Additional Allowable	490,153	43,400	453,629	410,229	945
102,962	80,421	75,581	4950 Indirect Costs	82,767	86,318	86,640	322	0
<u>363,861</u>	<u>705,101</u>	<u>654,938</u>	Subtotal - Other	<u>885,260</u>	<u>1,140,548</u>	<u>849,387</u>	<u>(291,161)</u>	<u>(26)</u>
<u>25,595</u>	<u>15,757</u>	<u>73,578</u>	5100 Equipment	<u>14,500</u>	<u>15,131</u>	<u>-</u>	<u>(15,131)</u>	<u>(100)</u>
<u>\$ 2,208,526</u>	<u>\$ 2,548,408</u>	<u>\$ 2,497,700</u>	Location Totals	<u>\$ 2,642,102</u>	<u>\$ 2,980,428</u>	<u>\$ 2,706,259</u>	<u>\$ (274,169)</u>	<u>(9)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 65 Aurora Borealis Charter School

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
193.00	188.00	182.00	Enrollment in ADM (K-8)	185.00	194.00	194.00

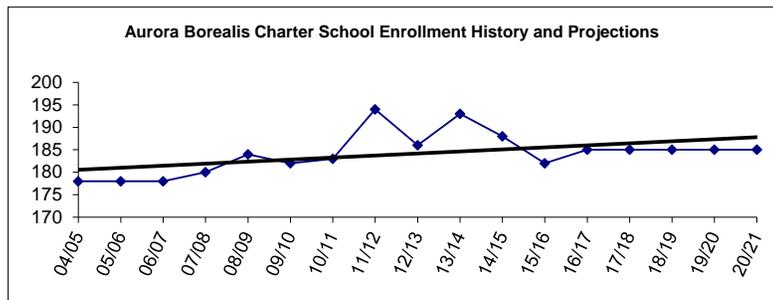
FTE's Included In Current Budget

0.49	0.49	0.49	Administrator	0.49	1.00	1.00
11.75	11.75	11.75	Teacher (Includes Quest)	11.75	11.75	11.75
0.20	0.16	0.14	Specialist*	0.14	0.18	0.18
-	-	-	Special Ed Teacher**	-	-	-
<u>12.44</u>	<u>12.40</u>	<u>12.38</u>	Certificated Subtotal	<u>12.38</u>	<u>12.93</u>	<u>12.93</u>
0.71	1.14	1.51	Special Ed Aide	1.51	1.51	1.51
3.25	2.25	1.26	Aide	1.26	1.26	1.26
0.88	0.53	0.53	Nurse***	0.53	0.53	0.53
1.38	1.38	1.50	Support	1.50	1.50	1.50
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>7.22</u>	<u>6.30</u>	<u>5.80</u>	Non-Certificated Subtotal	<u>5.80</u>	<u>5.80</u>	<u>5.80</u>
<u>19.66</u>	<u>18.70</u>	<u>18.18</u>	Total	<u>18.18</u>	<u>18.73</u>	<u>18.73</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.

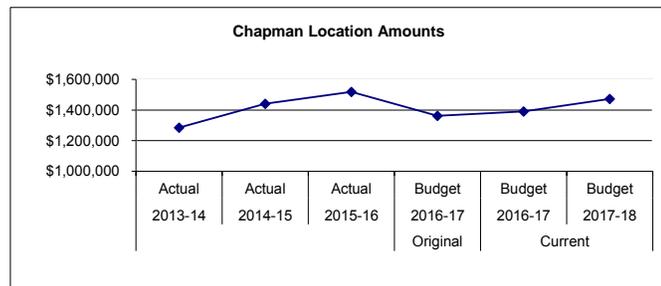


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman Elementary

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 690,827	\$ 721,399	\$ 779,238	3100 Certificated Salaries	\$ 720,292	\$ 716,539	\$ 802,631	\$ 86,092	12
139,779	158,878	154,679	3200 Non-Certificated Salaries	136,523	136,061	139,369	3,308	2
326,112	365,282	421,347	3500 Employee Benefits	404,111	425,603	429,439	3,836	1
<u>1,156,718</u>	<u>1,245,559</u>	<u>1,355,264</u>	Subtotal - Personnel Services	<u>1,260,926</u>	<u>1,278,203</u>	<u>1,371,439</u>	<u>93,236</u>	<u>7</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,082	1,975	2,138	4200 Staff Travel	1,500	1,500	1,500	-	-
600	2,217	2,248	4250 Student Travel	-	1,994	-	(1,994)	(100)
11,966	12,405	12,713	4300 Utility Services	12,100	12,100	12,100	-	-
75,798	84,212	96,180	4350 Energy	70,000	67,495	67,495	-	-
2,216	2,022	1,895	4400 Other Purchased Services	2,018	2,144	1,952	(192)	(9)
34,775	70,093	33,564	4500 Supplies, Materials, and Media	14,647	25,564	16,316	(9,248)	(36)
900	600	731	4900 Other Expenses	1,165	1,165	1,165	-	-
<u>127,337</u>	<u>173,524</u>	<u>149,469</u>	Subtotal - Other	<u>101,430</u>	<u>111,962</u>	<u>100,528</u>	<u>(11,434)</u>	<u>(10)</u>
932	22,110	13,985	5100 Equipment	-	191	-	(191)	-
<u>\$ 1,284,987</u>	<u>\$ 1,441,193</u>	<u>\$ 1,518,718</u>	Location Totals	<u>\$ 1,362,356</u>	<u>\$ 1,390,356</u>	<u>\$ 1,471,967</u>	<u>\$ 81,611</u>	<u>6</u>



Chapman Elementary School, located in Anchor Point, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1982. The facility was originally built to house 225 students in grades K-8. The community is located on the Kenai Peninsula at the junction of the Anchor River and its north fork, 16 miles northwest of Homer.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman Elementary

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
124.00	111.00	110.00	Enrollment in ADM (K-8)	111.00	134.00	127.00

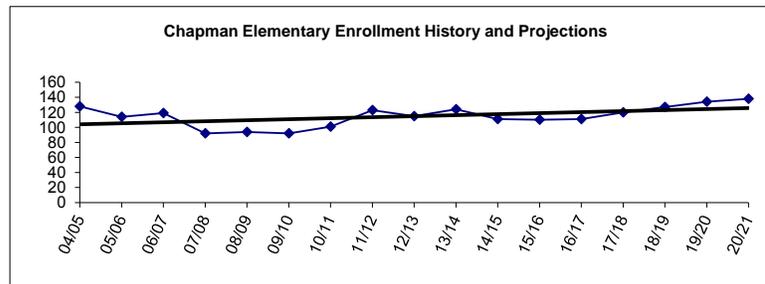
FTE's Included In Current Budget

0.50	0.50	0.95	Administrator	0.80	0.80	0.80
8.00	8.50	8.00	Teacher (Includes Quest)	7.50	8.00	8.50
0.50	0.48	0.45	Specialist*	0.45	0.75	0.75
1.00	1.00	1.23	Special Ed Teacher**	1.23	1.00	1.00
<u>10.00</u>	<u>10.48</u>	<u>10.63</u>	Certificated Subtotal	<u>9.98</u>	<u>10.55</u>	<u>11.05</u>
-	-	-	Special Ed Aide	-	-	-
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.53	0.52	0.52	Nurse***	0.52	0.52	0.52
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>2.91</u>	<u>2.90</u>	<u>2.90</u>	Non-Certificated Subtotal	<u>2.90</u>	<u>2.90</u>	<u>2.90</u>
<u>12.91</u>	<u>13.38</u>	<u>13.53</u>	Total	<u>12.88</u>	<u>13.45</u>	<u>13.95</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.

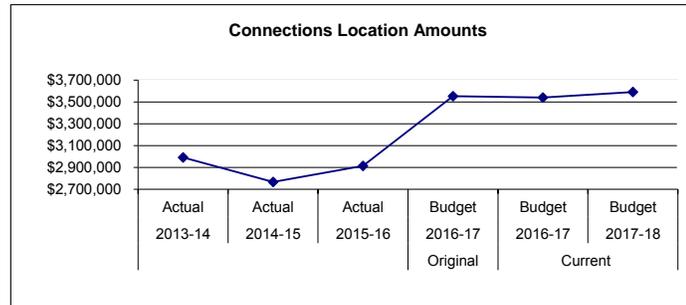


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 771,071	\$ 703,993	\$ 701,790	3100 Certificated Salaries	\$ 764,062	\$ 738,849	\$ 769,576	\$ 30,727	4
356,348	341,662	367,461	3200 Non-Certificated Salaries	358,094	365,358	373,201	7,843	2
496,821	493,423	553,516	3500 Employee Benefits	585,068	587,501	564,573	(22,928)	(4)
<u>1,624,240</u>	<u>1,539,078</u>	<u>1,622,767</u>	Subtotal - Personnel Services	<u>1,707,224</u>	<u>1,691,708</u>	<u>1,707,350</u>	<u>15,642</u>	1
44,183	42,335	45,836	4100 Professional and Technical Services	50,000	50,000	50,000	-	-
4,674	3,599	4,097	4200 Staff Travel	9,400	10,000	10,000	-	-
-	-	6,765	4250 Student Travel	-	7,565	7,565	-	-
4,230	3,982	4,197	4300 Utility Services	4,500	31,500	11,500	(20,000)	(63)
273,025	228,563	237,383	4400 Other Purchased Services	238,203	288,673	286,760	(1,913)	(1)
838,597	816,506	881,411	4500 Supplies, Materials, and Media	1,363,363	1,280,514	1,337,050	56,536	4
6,414	4,866	4,800	4900 Other Expenses	4,402	4,402	4,894	492	11
<u>1,171,123</u>	<u>1,099,851</u>	<u>1,184,489</u>	Subtotal - Other	<u>1,669,868</u>	<u>1,672,654</u>	<u>1,707,769</u>	<u>35,115</u>	2
196,141	127,980	107,121	5100 Equipment	175,800	175,800	175,800	-	-
<u>\$ 2,991,504</u>	<u>\$ 2,766,909</u>	<u>\$ 2,914,377</u>	Location Totals	<u>\$ 3,552,892</u>	<u>\$ 3,540,162</u>	<u>\$ 3,590,919</u>	<u>\$ 50,757</u>	1



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
802.00	767.00	781.00	Enrollment in ADM (9-12)	732.00	811.00	747.00

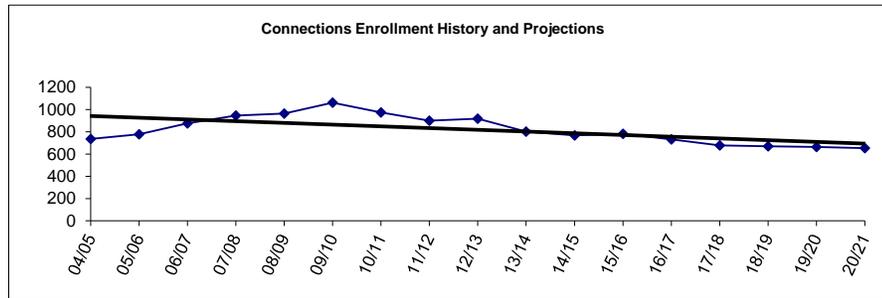
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.00	8.00	7.50	Teacher (Includes Quest)	8.50	8.00	8.00
-	-	-	Specialist*	-	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.00</u>	<u>10.00</u>	<u>9.50</u>	Certificated Subtotal	<u>10.50</u>	<u>10.00</u>	<u>10.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
8.25	9.25	7.50	Support	7.50	7.50	7.50
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
<u>8.50</u>	<u>9.50</u>	<u>7.75</u>	Non-Certificated Subtotal	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>
<u><u>19.50</u></u>	<u><u>19.50</u></u>	<u><u>17.25</u></u>	Total	<u><u>18.25</u></u>	<u><u>17.75</u></u>	<u><u>17.75</u></u>

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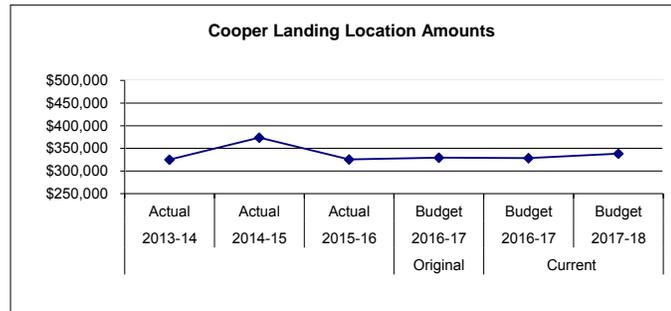


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 129,008	\$ 148,280	\$ 104,349	3100 Certificated Salaries	\$ 104,764	\$ 106,359	\$ 109,768	\$ 3,409	3
40,183	44,141	64,822	3200 Non-Certificated Salaries	70,105	65,383	71,305	5,922	9
93,171	107,019	97,601	3500 Employee Benefits	106,596	108,162	109,079	917	1
<u>262,362</u>	<u>299,440</u>	<u>266,772</u>	Subtotal - Personnel Services	<u>281,465</u>	<u>279,904</u>	<u>290,152</u>	<u>10,248</u>	<u>4</u>
-	136	-	4100 Professional and Technical Services					
1,415	1,042	2,940	4200 Staff Travel	1,500	1,579	1,500	(79)	(5)
20,359	20,226	20,573	4300 Utility Services	22,075	22,075	22,075	-	-
23,747	19,455	17,909	4350 Energy	20,000	20,000	20,000	-	-
303	161	397	4400 Other Purchased Services	1,010	760	980	220	29
11,976	29,048	9,152	4500 Supplies, Materials, and Media	3,294	3,750	3,601	(149)	(4)
140	412	485	4900 Other Expenses	140	140	140	-	-
<u>57,940</u>	<u>70,480</u>	<u>51,456</u>	Subtotal - Other	<u>48,019</u>	<u>48,304</u>	<u>48,296</u>	<u>(8)</u>	<u>(0)</u>
<u>4,818</u>	<u>3,822</u>	<u>7,280</u>	5100 Equipment	<u>-</u>	<u>289</u>	<u>-</u>	<u>(289)</u>	<u>(100)</u>
<u>\$ 325,120</u>	<u>\$ 373,742</u>	<u>\$ 325,508</u>	Location Totals	<u>\$ 329,484</u>	<u>\$ 328,497</u>	<u>\$ 338,448</u>	<u>\$ 9,951</u>	<u>3</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
17.00	18.00	14.00	Enrollment in ADM (K-12)	19.00	18.00	22.00

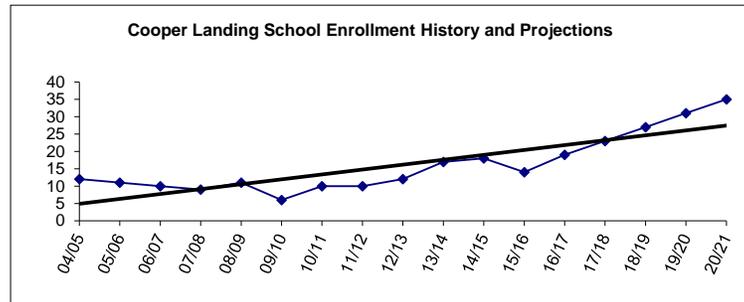
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
2.00	2.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.20</u>	<u>2.20</u>	<u>1.20</u>	Certificated Subtotal	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>
-	-	0.88	Aide	0.88	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>1.42</u>	<u>1.42</u>	<u>2.30</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>2.30</u>	<u>2.30</u>
<u>3.62</u>	<u>3.62</u>	<u>3.50</u>	Total	<u>3.50</u>	<u>3.50</u>	<u>3.50</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.

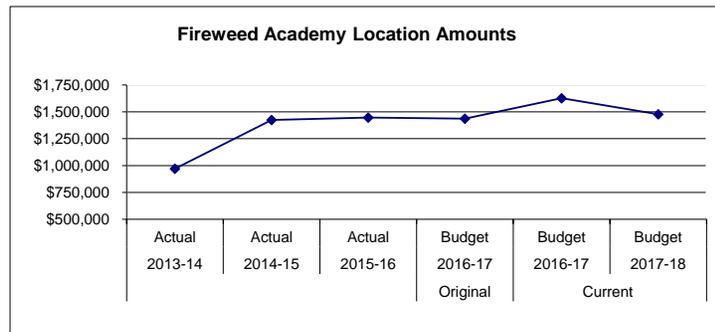


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 495,725	\$ 610,206	\$ 616,309	3100 Certificated Salaries	\$ 497,164	\$ 529,423	\$ 547,335	\$ 17,912	3
80,798	127,395	136,139	3200 Non-Certificated Salaries	124,211	149,708	157,418	7,710	5
226,459	317,338	361,905	3500 Employee Benefits	333,160	371,738	370,978	(760)	(0)
<u>802,982</u>	<u>1,054,939</u>	<u>1,114,353</u>	Subtotal - Personnel Services	<u>954,535</u>	<u>1,050,869</u>	<u>1,075,731</u>	<u>24,862</u>	<u>2</u>
-	4,390	1,414	4100 Professional and Technical Services	-	1,800	1,000	(800)	-
763	6,437	2,566	4200 Staff Travel	-	700	-	(700)	100
5,173	15,545	11,518	4250 Student Travel	-	2,000	-	(2,000)	-
6,776	5,994	5,523	4300 Utility Services	3,300	3,300	3,300	-	-
42,608	32,485	36,008	4350 Energy	68,000	68,000	33,500	(34,500)	(51)
55,830	197,683	193,126	4400 Other Purchased Services	59,670	217,049	59,670	(157,379)	(73)
10,665	38,784	19,975	4500 Supplies, Materials, and Media	12,586	21,110	5,888	(15,222)	(72)
600	600	600	4900 Other Expenses	27,466	233,305	3,309	(229,996)	(99)
-	-	-	4900 Other Expenses - Additional Allowable	266,625	-	247,632	247,632	100
45,252	48,372	47,432	4950 Indirect Costs	45,022	-	47,296	47,296	-
<u>167,667</u>	<u>350,290</u>	<u>318,162</u>	Subtotal - Other	<u>482,669</u>	<u>547,264</u>	<u>401,595</u>	<u>(145,669)</u>	<u>(27)</u>
-	19,813	14,141	5100 Equipment	-	28,950	-	(28,950)	(100)
<u>\$ 970,649</u>	<u>\$ 1,425,042</u>	<u>\$ 1,446,656</u>	Location Totals	<u>\$ 1,437,204</u>	<u>\$ 1,627,083</u>	<u>\$ 1,477,326</u>	<u>\$ (149,757)</u>	<u>(9)</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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
108.00	101.00	89.00	Enrollment in ADM (K-6)	96.00	106.00	100.00

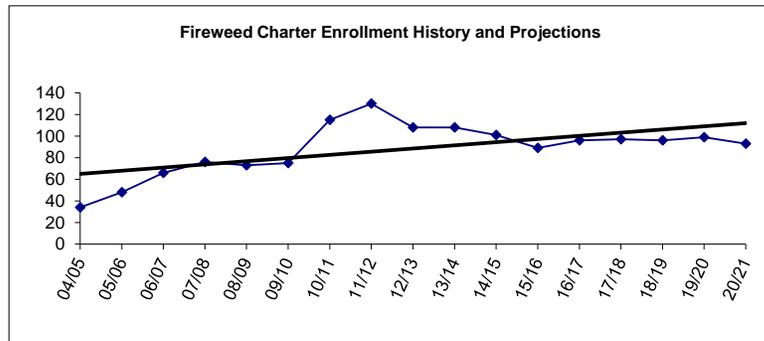
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
5.50	7.00	7.50	Teacher (Includes Quest)	6.00	6.25	6.50
0.12	0.15	0.32	Specialist*	0.32	0.34	0.33
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.25	-
<u>7.12</u>	<u>8.65</u>	<u>9.32</u>	Certificated Subtotal	<u>7.82</u>	<u>7.84</u>	<u>7.83</u>
-	-	-	Special Ed Aide	-	1.76	-
-	1.79	1.62	Aide	1.62	0.68	2.44
0.32	0.32	0.32	Nurse***	0.32	0.31	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>1.67</u>	<u>3.46</u>	<u>3.29</u>	Non-Certificated Subtotal	<u>3.29</u>	<u>4.10</u>	<u>4.11</u>
<u>8.79</u>	<u>12.11</u>	<u>12.61</u>	Total	<u>11.11</u>	<u>11.94</u>	<u>11.94</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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 62 Greatland Adventure Academy Charter School

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	-	-	-	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	4950 Indirect Costs	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

Greatland Adventure Academy has no scheduled opening date at this time.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 62 Greatland Adventure Academy Charter School

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
-	-	-	Enrollment in ADM (1 - 3)	-	-	-
<u>FTE's Included In Current Budget</u>						
<u>Staff in FTE</u>						
-	-	-	Administrator	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
-	-	-	Total	-	-	-

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

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

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

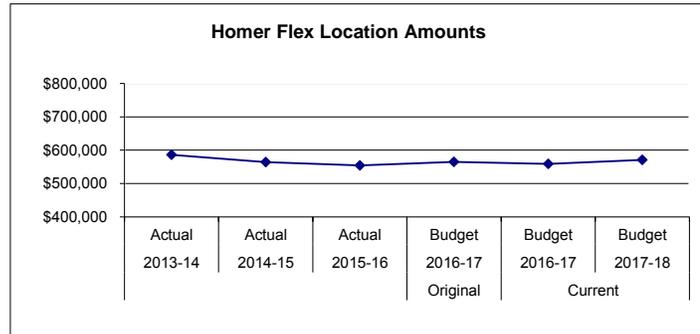
Charter school staffing is not determined by district staffing formulae

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 329,101	\$ 304,769	\$ 265,938	3100 Certificated Salaries	\$ 282,166	\$ 272,289	\$ 282,087	\$ 9,798	4
78,533	74,436	88,285	3200 Non-Certificated Salaries	71,471	72,265	74,867	2,602	4
151,231	156,114	173,493	3500 Employee Benefits	186,292	188,934	188,753	(181)	(0)
<u>558,865</u>	<u>535,319</u>	<u>527,716</u>	Subtotal - Personnel Services	<u>539,929</u>	<u>533,488</u>	<u>545,707</u>	<u>12,219</u>	<u>2</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,593	566	814	4200 Staff Travel	1,500	1,500	1,500	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
8,371	9,539	10,209	4300 Utility Services	8,613	8,613	8,613	-	-
9,748	8,201	7,798	4350 Energy	6,000	6,000	6,000	-	-
594	304	440	4400 Other Purchased Services	1,017	1,079	933	(146)	(14)
5,876	8,249	5,083	4500 Supplies, Materials, and Media	6,947	7,135	6,947	(188)	(3)
1,024	1,126	1,089	4900 Other Expenses	988	1,314	1,314	-	-
<u>27,206</u>	<u>27,985</u>	<u>25,433</u>	Subtotal - Other	<u>25,065</u>	<u>25,641</u>	<u>25,307</u>	<u>(334)</u>	<u>(1)</u>
-	628	1,223	5100 Equipment	-	-	-	-	-
<u>\$ 586,071</u>	<u>\$ 563,932</u>	<u>\$ 554,372</u>	Location Totals	<u>\$ 564,994</u>	<u>\$ 559,129</u>	<u>\$ 571,014</u>	<u>\$ 11,885</u>	<u>2</u>



Homer Flex Alternative High School was started in 1990 to serve the needs of young people in grades 9-12 outside the traditional high school setting. The mission of the Flex School is to prepare students for success in the post-secondary world - academically, socially/emotionally, and vocationally. Homer Flex has implemented a standards/performance-based model where students earn their high school diploma through a set of eight standards, where they show the skills and content needed for a successful high school education. Homer Flex respects the students' choice to live an adult life; therefore behavior and standards are based on what is required in that environment. Homer Flex also houses Flexwood, where students design and create rustic furniture from recycled local wood and market it at various craft fairs and galleries. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
33.00	30.00	37.00	Enrollment in ADM (9-12)	36.00	38.00	36.00

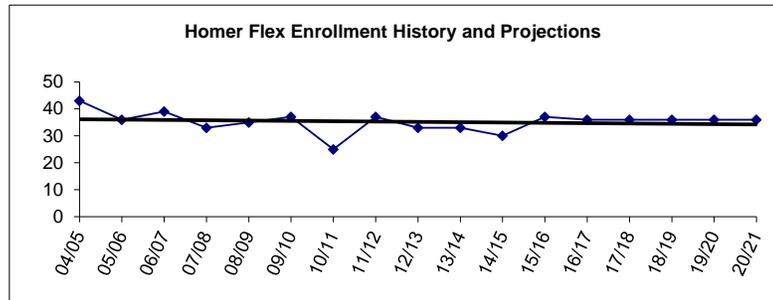
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.75	2.50	2.55
0.09	-	0.02	Specialist*	0.02	0.22	0.22
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.09</u>	<u>4.00</u>	<u>4.02</u>	Certificated Subtotal	<u>4.27</u>	<u>4.22</u>	<u>4.27</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.04	0.07	0.07	Nurse***	0.07	0.07	0.07
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>1.86</u>	<u>1.89</u>	<u>1.89</u>	Non-Certificated Subtotal	<u>1.89</u>	<u>1.89</u>	<u>1.89</u>
<u>5.95</u>	<u>5.89</u>	<u>5.91</u>	Total	<u>6.16</u>	<u>6.11</u>	<u>6.16</u>

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

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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.

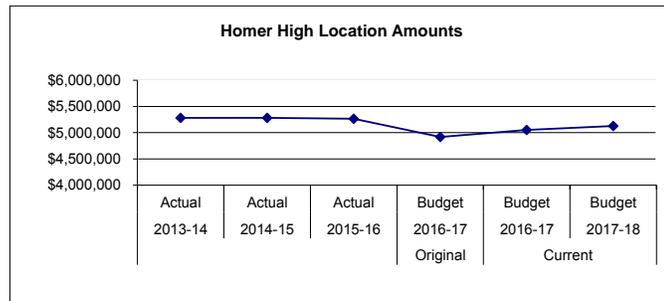


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 2,328,217	\$ 2,280,543	\$ 2,192,072	3100 Certificated Salaries	\$ 2,066,770	\$ 2,119,485	\$ 2,217,228	\$ 97,743	5
754,336	792,176	837,921	3200 Non-Certificated Salaries	779,565	758,519	806,582	48,063	6
1,302,018	1,371,092	1,451,905	3500 Employee Benefits	1,422,373	1,480,604	1,466,112	(14,492)	(1)
<u>4,384,571</u>	<u>4,443,811</u>	<u>4,481,898</u>	Subtotal - Personnel Services	<u>4,268,708</u>	<u>4,358,608</u>	<u>4,489,922</u>	<u>131,314</u>	<u>3</u>
1,733	208	2,258	4100 Professional and Technical Services	-	3,460	-	(3,460)	(100)
16,782	14,980	17,534	4200 Staff Travel	10,000	10,284	10,000	(284)	(3)
38,747	42,486	40,894	4250 Student Travel	-	37,893	-	(37,893)	(100)
78,557	80,294	89,973	4300 Utility Services	76,684	76,684	76,684	-	-
559,358	516,689	451,610	4350 Energy	465,000	448,960	448,960	-	-
15,283	17,856	14,557	4400 Other Purchased Services	14,650	16,918	15,378	(1,540)	(9)
154,596	125,442	87,538	4500 Supplies, Materials, and Media	76,879	87,420	82,797	(4,623)	(5)
7,188	7,388	7,148	4900 Other Expenses	6,542	4,794	4,794	-	-
<u>872,244</u>	<u>805,343</u>	<u>711,512</u>	Subtotal - Other	<u>649,755</u>	<u>686,413</u>	<u>638,613</u>	<u>(44,340)</u>	<u>(6)</u>
<u>25,758</u>	<u>34,266</u>	<u>71,123</u>	5100 Equipment	-	9,267	-	(9,267)	(100)
<u>\$ 5,282,573</u>	<u>\$ 5,283,420</u>	<u>\$ 5,264,533</u>	Location Totals	<u>\$ 4,918,463</u>	<u>\$ 5,054,288</u>	<u>\$ 5,128,535</u>	<u>\$ 77,707</u>	<u>2</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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
377.00	380.00	359.00	Enrollment in ADM (9-12)	368.00	373.00	410.00

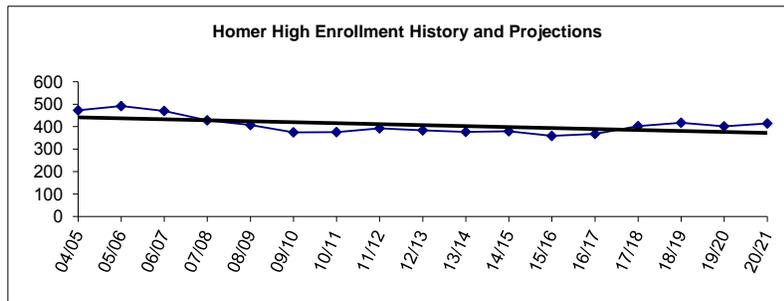
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	1.50	1.50	2.00
21.50	20.70	19.70	Teacher (Includes Quest)	17.20	18.70	18.70
2.48	2.40	2.38	Specialist*	2.38	2.38	2.38
5.50	6.00	6.00	Special Ed Teacher**	6.00	5.55	5.55
<u>31.48</u>	<u>31.10</u>	<u>30.08</u>	Certificated Subtotal	<u>27.08</u>	<u>28.13</u>	<u>28.63</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.44	0.44	2.94	Aide	0.44	2.94	2.94
0.88	0.88	1.38	Nurse***	0.88	1.38	1.88
6.00	5.88	2.50	Support	5.50	2.50	2.50
5.00	5.00	5.00	Custodian	5.00	5.00	4.50
<u>17.60</u>	<u>17.48</u>	<u>17.10</u>	Non-Certificated Subtotal	<u>17.10</u>	<u>17.10</u>	<u>17.10</u>
<u>49.08</u>	<u>48.58</u>	<u>47.18</u>	Total	<u>44.18</u>	<u>45.23</u>	<u>45.73</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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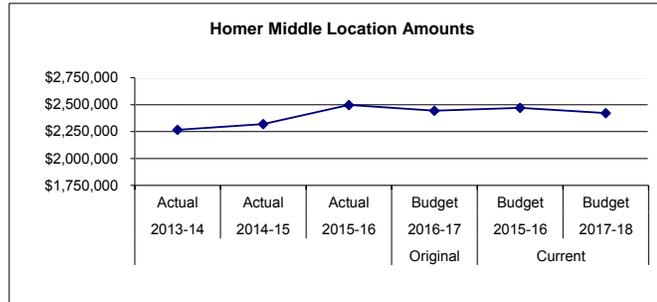


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2015-16 Budget	2017-18 Budget	Change	% Of Change
\$ 1,075,740	\$ 1,099,822	\$ 1,127,329	3100 Certificated Salaries	\$ 1,136,795	\$ 1,122,114	\$ 1,135,353	\$ 13,239	1
343,064	335,395	388,718	3200 Non-Certificated Salaries	378,448	379,639	389,017	9,378	2
622,123	674,803	775,732	3500 Employee Benefits	764,414	794,870	734,252	(60,618)	(8)
<u>2,040,927</u>	<u>2,110,020</u>	<u>2,291,779</u>	Subtotal - Personnel Services	<u>2,279,657</u>	<u>2,296,623</u>	<u>2,258,622</u>	<u>(38,001)</u>	<u>(2)</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,190	816	1,103	4200 Staff Travel	1,500	1,500	1,500	-	-
4,125	4,878	4,946	4250 Student Travel	-	4,390	-	(4,390)	(100)
11,108	10,181	9,356	4300 Utility Services	13,900	13,900	13,900	-	-
123,960	116,391	117,770	4350 Energy	113,000	112,693	112,693	-	-
3,584	5,984	3,111	4400 Other Purchased Services	3,786	3,786	3,042	(744)	(20)
48,794	49,298	41,316	4500 Supplies, Materials, and Media	30,999	33,810	29,751	(4,059)	(12)
934	1,459	714	4900 Other Expenses	1,327	1,327	1,327	-	-
<u>193,695</u>	<u>189,007</u>	<u>178,316</u>	Subtotal - Other	<u>164,512</u>	<u>171,406</u>	<u>162,213</u>	<u>(9,193)</u>	<u>(5)</u>
<u>31,410</u>	<u>20,840</u>	<u>27,395</u>	5100 Equipment	-	1,750	-	(1,750)	(100)
<u>\$ 2,266,032</u>	<u>\$ 2,319,867</u>	<u>\$ 2,497,490</u>	Location Totals	<u>\$ 2,444,169</u>	<u>\$ 2,469,779</u>	<u>\$ 2,420,835</u>	<u>\$ (48,944)</u>	<u>(2)</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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
186.00	194.00	187.00	Enrollment in ADM (7-8)	191.00	187.00	179.00

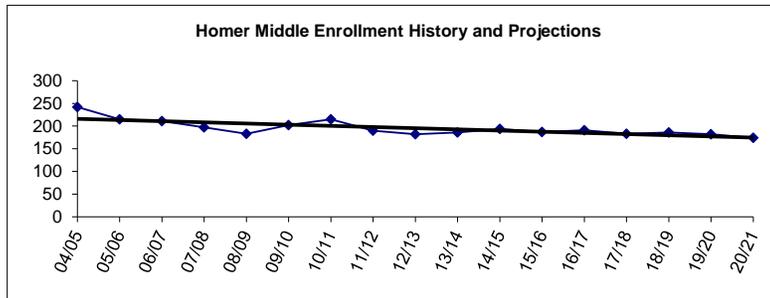
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.75	10.75	10.75	Teacher (Includes Quest)	10.75	10.75	10.25
0.73	0.50	0.50	Specialist*	0.50	0.94	0.94
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>15.48</u>	<u>15.25</u>	<u>15.25</u>	Certificated Subtotal	<u>15.25</u>	<u>15.69</u>	<u>15.19</u>
3.52	3.52	4.40	Special Ed Aide	4.40	4.40	4.40
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.77	0.75	0.75	Nurse***	0.75	0.75	0.75
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>8.17</u>	<u>8.15</u>	<u>9.03</u>	Non-Certificated Subtotal	<u>9.03</u>	<u>9.03</u>	<u>9.03</u>
<u>23.65</u>	<u>23.40</u>	<u>24.28</u>	Total	<u>24.28</u>	<u>24.72</u>	<u>24.22</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.

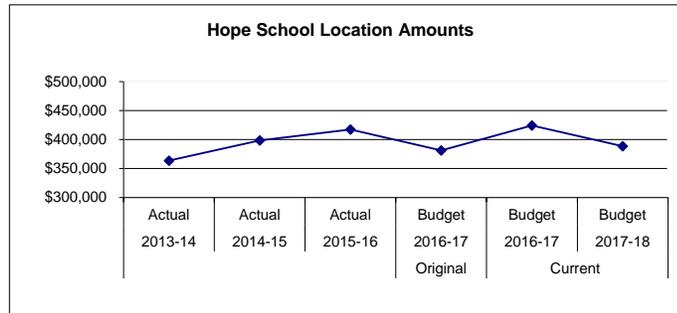


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 143,139	\$ 164,025	\$ 166,964	3100 Certificated Salaries	\$ 121,932	\$ 184,835	\$ 159,049	\$ (25,786)	(14)
46,468	45,049	53,574	3200 Non-Certificated Salaries	75,277	51,746	54,369	2,623	5
96,011	94,230	110,987	3500 Employee Benefits	118,185	121,042	110,156	(10,886)	(9)
<u>285,618</u>	<u>303,304</u>	<u>331,525</u>	Subtotal - Personnel Services	<u>315,394</u>	<u>357,623</u>	<u>323,574</u>	<u>(34,049)</u>	<u>(10)</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,671	3,751	3,637	4200 Staff Travel	3,350	3,350	3,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
13,653	17,629	29,632	4300 Utility Services	14,450	14,450	14,450	-	-
51,361	43,361	37,696	4350 Energy	42,500	41,393	41,393	-	-
455	223	124	4400 Other Purchased Services	1,024	1,024	948	(76)	(7)
8,588	28,498	9,769	4500 Supplies, Materials, and Media	3,855	5,595	3,843	(1,752)	(31)
820	450	766	4900 Other Expenses	911	921	921	-	-
<u>77,548</u>	<u>93,912</u>	<u>81,624</u>	Subtotal - Other	<u>66,090</u>	<u>66,733</u>	<u>64,905</u>	<u>(1,828)</u>	<u>(3)</u>
620	1,400	4,280	5100 Equipment	-	-	-	-	-
<u>\$ 363,786</u>	<u>\$ 398,616</u>	<u>\$ 417,429</u>	Location Totals	<u>\$ 381,484</u>	<u>\$ 424,356</u>	<u>\$ 388,479</u>	<u>\$ (35,877)</u>	<u>(8)</u>



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
18.00	22.00	16.00	Enrollment in ADM (K-12)	20.00	17.00	19.00

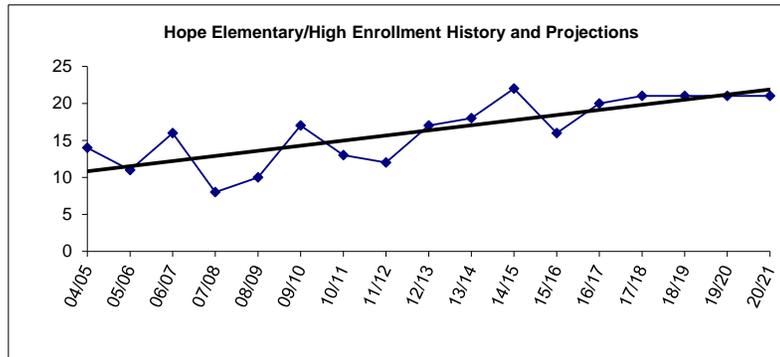
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
2.06	2.10	2.10	Teacher (Includes Quest)	1.10	1.60	1.10
-	-	0.07	Specialist*	0.07	-	0.10
-	0.15	0.20	Special Ed Teacher**	0.20	0.63	0.63
<u>2.26</u>	<u>2.45</u>	<u>2.57</u>	Certificated Subtotal	<u>1.57</u>	<u>2.43</u>	<u>2.03</u>
-	-	-	Special Ed Aide	-	-	-
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
-	-	-	Aide	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>1.42</u>	<u>1.42</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>1.42</u>	<u>1.42</u>
<u><u>3.68</u></u>	<u><u>3.87</u></u>	<u><u>3.99</u></u>	Total	<u><u>3.87</u></u>	<u><u>3.85</u></u>	<u><u>3.45</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.



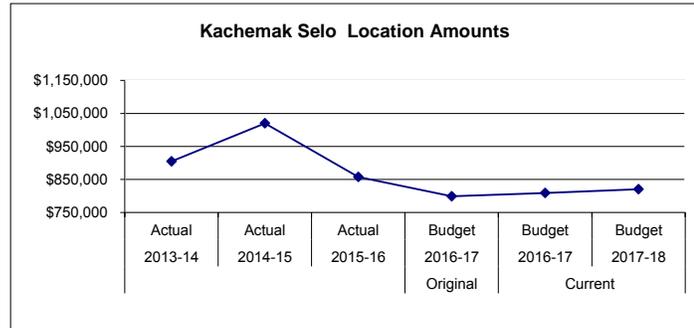
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 56 Kachemak Selo Elementary / High

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 364,564	\$ 412,293	\$ 297,329	3100 Certificated Salaries	\$ 265,994	\$ 311,524	\$ 321,755	\$ 10,231	3
158,536	164,531	162,986	3200 Non-Certificated Salaries	166,241	135,785	140,303	4,518	3
269,343	299,779	286,666	3500 Employee Benefits	262,279	256,411	253,442	(2,969)	(1)
<u>792,443</u>	<u>876,603</u>	<u>746,981</u>	Subtotal - Personnel Services	<u>694,514</u>	<u>703,720</u>	<u>715,500</u>	<u>11,780</u>	<u>2</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
18,813	19,334	15,032	4200 Staff Travel	22,289	22,639	22,639	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
5,652	8,068	7,820	4300 Utility Services	8,570	8,570	8,570	-	-
15,784	14,199	16,457	4350 Energy	14,000	13,697	13,697	-	-
50,638	50,476	50,567	4400 Other Purchased Services	51,587	51,587	51,552	(35)	(0)
19,129	46,022	18,773	4500 Supplies, Materials, and Media	7,258	7,682	7,660	(22)	(0)
954	1,052	742	4900 Other Expenses	922	945	945	-	-
<u>110,970</u>	<u>139,151</u>	<u>109,391</u>	Subtotal - Other	<u>104,626</u>	<u>105,120</u>	<u>105,063</u>	<u>(57)</u>	<u>(0)</u>
1,497	4,174	1,533	5100 Equipment	-	-	-	-	-
<u>\$ 904,910</u>	<u>\$ 1,019,928</u>	<u>\$ 857,905</u>	Location Totals	<u>\$ 799,140</u>	<u>\$ 808,840</u>	<u>\$ 820,563</u>	<u>\$ 11,723</u>	<u>1</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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 56 Kachemak Selo Elementary / High

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
63.00	58.00	49.00	Enrollment in ADM (K-12)	48.00	48.00	50.00

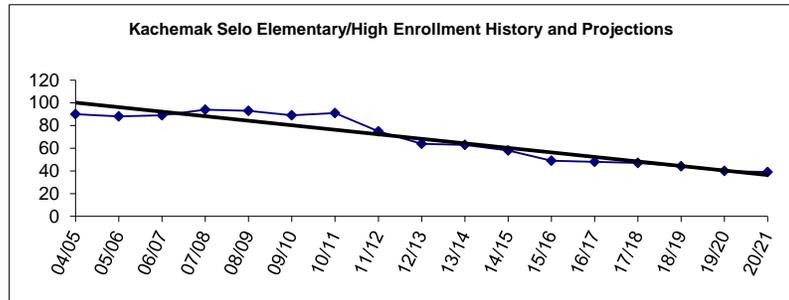
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.00	5.38	4.00	Teacher (Includes Quest)	3.50	3.50	3.50
0.10	0.17	0.16	Specialist*	0.16	0.16	0.16
0.30	0.32	-	Special Ed Teacher**	-	0.40	0.40
<u>5.90</u>	<u>6.37</u>	<u>4.66</u>	Certificated Subtotal	<u>4.16</u>	<u>4.56</u>	<u>4.56</u>
-	-	-	Special Ed Aide	-	-	-
2.64	2.64	2.64	Aide	2.64	1.76	1.76
0.20	0.20	0.20	Nurse***	0.20	0.20	0.20
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>4.47</u>	<u>4.47</u>	<u>4.47</u>	Non-Certificated Subtotal	<u>4.47</u>	<u>3.59</u>	<u>3.59</u>
<u>10.37</u>	<u>10.84</u>	<u>9.13</u>	Total	<u>8.63</u>	<u>8.15</u>	<u>8.15</u>

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

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

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



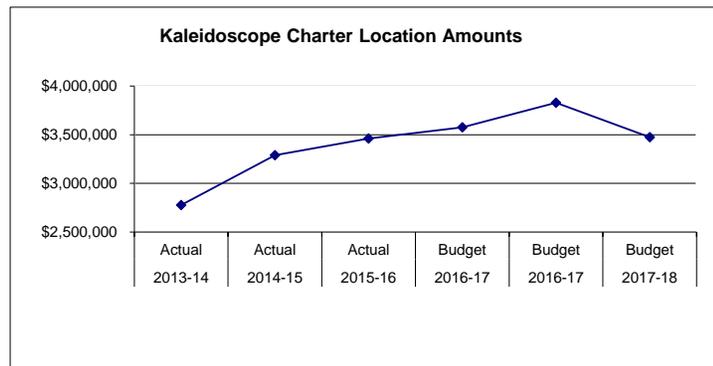
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 63 Kaleidoscope Charter School

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,274,442	\$ 1,331,357	\$ 1,300,442	3100 Certificated Salaries	\$ 1,255,891	\$ 1,299,916	\$ 1,352,452	\$ 52,536	4
346,063	365,521	370,686	3200 Non-Certificated Salaries	317,318	357,443	375,034	17,591	5
675,091	730,316	830,418	3500 Employee Benefits	824,716	901,609	882,524	(19,085)	(2)
<u>2,295,596</u>	<u>2,427,194</u>	<u>2,501,546</u>	Subtotal - Personnel Services	<u>2,397,925</u>	<u>2,558,968</u>	<u>2,610,010</u>	<u>51,042</u>	2
44,253	37,541	44,507	4100 Professional and Technical Services	30,300	41,920	31,665	(10,255)	(24)
11,678	12,958	18,026	4200 Staff Travel	-	17,511	-	(17,511)	(100)
4,768	2,389	133	4250 Student Travel	-	-	-	-	-
7,164	6,121	7,033	4300 Utility Services	6,500	6,500	6,500	-	-
70,313	82,813	76,557	4350 Energy	70,000	70,000	70,000	-	-
7,968	544,756	580,179	4400 Other Purchased Services	5,500	583,623	5,000	(578,623)	(99)
136,330	73,147	126,283	4500 Supplies, Materials, and Media	20,445	59,130	49,999	(9,131)	(15)
403	700	700	4900 Other Expenses	269,228	309,643	7,783	(301,860)	(97)
-	-	-	4900 Other Expenses - Additional Allowable	663,246	56,362	582,422	526,060	933
129,501	102,457	103,918	4950 Indirect Costs	111,996	109,365	111,238	1,873	2
<u>412,378</u>	<u>862,882</u>	<u>957,336</u>	Subtotal - Other	<u>1,177,215</u>	<u>1,254,054</u>	<u>864,607</u>	<u>(379,192)</u>	(30)
69,806	-	1,667	5100 Equipment	-	15,504	-	(15,504)	(100)
<u>\$ 2,777,780</u>	<u>\$ 3,290,076</u>	<u>\$ 3,460,549</u>	Location Totals	<u>\$ 3,575,140</u>	<u>\$ 3,828,526</u>	<u>\$ 3,474,617</u>	<u>\$ (353,909)</u>	(9)



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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 63 Kaleidoscope Charter School

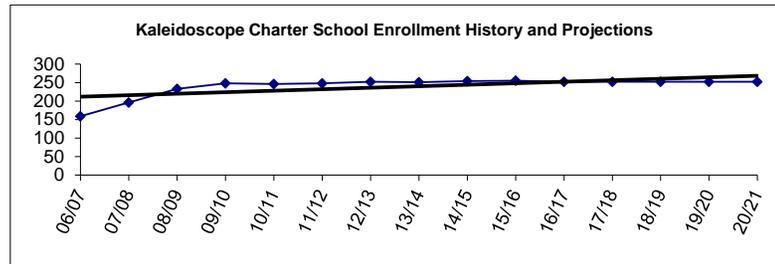
2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
251.00	254.00	255.00	Enrollment in ADM (K-5)	252.00	254.00	256.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.95	15.09	15.75	Teacher (Includes Quest)	15.75	15.50	15.50
0.60	0.60	0.60	Specialist*	0.60	1.10	1.10
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>17.55</u>	<u>17.69</u>	<u>18.35</u>	Certificated Subtotal	<u>18.35</u>	<u>18.60</u>	<u>18.60</u>
-	-	-	Special Ed Aide	-	1.76	1.76
4.38	4.38	3.88	Aide	3.88	3.63	3.63
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.94	1.94	1.94	Support	1.94	1.94	1.94
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Custodian	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>9.20</u>	<u>9.20</u>	<u>8.70</u>	Non-Certificated Subtotal	<u>8.70</u>	<u>10.21</u>	<u>10.21</u>
<u>26.75</u>	<u>26.89</u>	<u>27.05</u>	Total	<u>27.05</u>	<u>28.81</u>	<u>28.81</u>

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

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

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

Charter school staffing is not determined by district staffing formulae

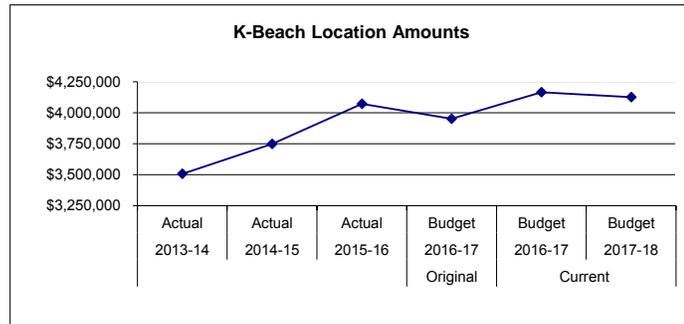


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,925,240	\$ 1,956,825	\$ 2,096,341	3100 Certificated Salaries	\$ 2,045,502	\$ 2,150,512	\$ 2,193,451	\$ 42,939	2
385,013	442,567	484,472	3200 Non-Certificated Salaries	480,658	492,967	495,406	2,439	0
957,616	1,065,096	1,265,632	3500 Employee Benefits	1,254,663	1,331,620	1,268,630	(62,990)	(5)
<u>3,267,869</u>	<u>3,464,488</u>	<u>3,846,445</u>	Subtotal - Personnel Services	<u>3,780,823</u>	<u>3,975,099</u>	<u>3,957,487</u>	<u>(17,612)</u>	(0)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
6	-	481	4200 Staff Travel	1,500	1,500	1,500	-	-
-	-	69	4250 Student Travel	-	-	-	-	-
12,388	14,008	14,216	4300 Utility Services	14,650	14,650	14,650	-	-
108,356	119,438	119,799	4350 Energy	100,000	99,350	99,350	-	-
6,706	6,229	6,641	4400 Other Purchased Services	6,259	6,259	4,822	(1,437)	(23)
106,485	139,835	81,197	4500 Supplies, Materials, and Media	47,021	66,510	46,597	(19,913)	(30)
900	735	965	4900 Other Expenses	1,539	1,609	1,609	-	-
<u>234,841</u>	<u>280,245</u>	<u>223,368</u>	Subtotal - Other	<u>170,969</u>	<u>189,878</u>	<u>168,528</u>	<u>(21,350)</u>	(11)
4,021	2,933	1,286	5100 Equipment	-	-	-	-	-
<u>\$ 3,506,731</u>	<u>\$ 3,747,666</u>	<u>\$ 4,071,099</u>	Location Totals	<u>\$ 3,951,792</u>	<u>\$ 4,164,977</u>	<u>\$ 4,126,015</u>	<u>\$ (38,962)</u>	(1)



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
389.00	389.00	418.00	Enrollment in ADM (K-6)	421.00	407.00	414.00

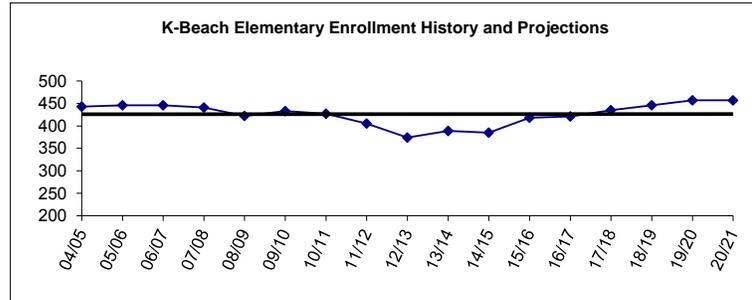
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
21.50	22.00	22.50	Teacher (Includes Quest)	22.00	23.00	22.50
1.30	1.34	1.96	Specialist*	1.96	2.22	2.22
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>26.80</u>	<u>27.34</u>	<u>28.46</u>	Certificated Subtotal	<u>27.96</u>	<u>29.22</u>	<u>28.72</u>
4.57	6.02	6.16	Special Ed Aide	6.16	6.16	6.16
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	3.00	3.00	Custodian	3.50	3.50	3.00
<u>10.39</u>	<u>11.84</u>	<u>11.98</u>	Non-Certificated Subtotal	<u>12.48</u>	<u>12.48</u>	<u>11.98</u>
<u>37.19</u>	<u>39.18</u>	<u>40.44</u>	Total	<u>40.44</u>	<u>41.70</u>	<u>40.70</u>

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

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

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



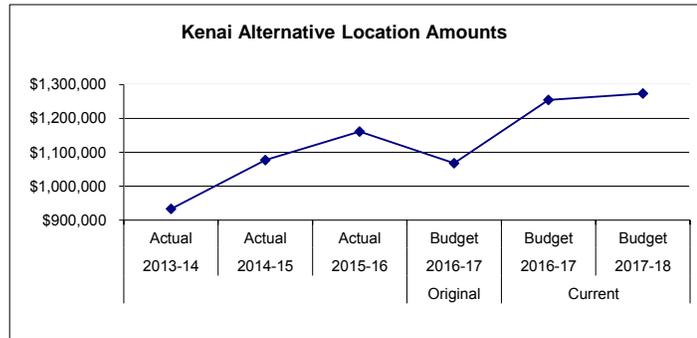
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 67 Kenai Alternative High School

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 496,834	\$ 520,039	\$ 528,329	3100 Certificated Salaries	\$ 521,046	\$ 618,000	\$ 635,523	\$ 17,523	3
87,246	141,724	162,665	3200 Non-Certificated Salaries	125,931	150,454	155,673	5,219	3
221,517	284,949	324,528	3500 Employee Benefits	301,101	362,504	362,249	(255)	(0)
<u>805,597</u>	<u>946,712</u>	<u>1,015,522</u>	Subtotal - Personnel Services	<u>948,078</u>	<u>1,130,958</u>	<u>1,153,445</u>	<u>22,487</u>	<u>2</u>
40,300	40,000	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
738	-	-	4200 Staff Travel	750	750	750	-	-
10,855	11,611	11,733	4300 Utility Services	11,438	11,438	11,438	-	-
60,625	66,875	68,988	4350 Energy	54,000	53,620	53,620	-	-
473	432	404	4400 Other Purchased Services	1,389	1,389	1,179	(210)	(15)
11,139	10,228	21,573	4500 Supplies, Materials, and Media	10,987	13,946	11,429	(2,517)	(18)
1,474	1,394	1,374	4900 Other Expenses	1,536	1,639	1,639	-	-
<u>125,604</u>	<u>130,540</u>	<u>144,072</u>	Subtotal - Other	<u>120,100</u>	<u>122,782</u>	<u>120,055</u>	<u>(2,727)</u>	<u>(2)</u>
<u>1,664</u>	<u>90</u>	<u>1,566</u>	5100 Equipment	<u>-</u>	<u>650</u>	<u>-</u>	<u>(650)</u>	<u>-</u>
<u>\$ 932,865</u>	<u>\$ 1,077,342</u>	<u>\$ 1,161,160</u>	Location Totals	<u>\$ 1,068,178</u>	<u>\$ 1,254,390</u>	<u>\$ 1,273,500</u>	<u>\$ 19,110</u>	<u>2</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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 67 Kenai Alternative High School

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
90.00	73.00	81.00	Enrollment in ADM (9-12)	65.00	80.00	65.00

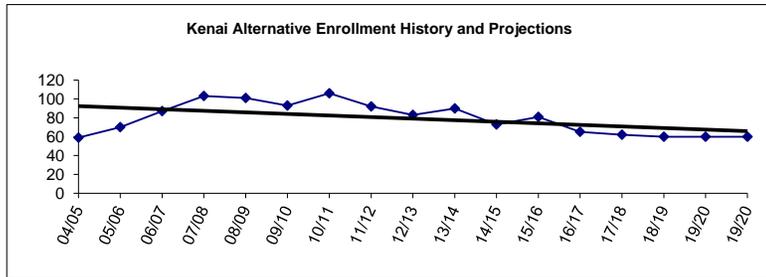
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.50	Teacher (Includes Quest)	4.75	4.50	4.50
0.34	0.40	0.32	Specialist*	0.12	0.40	0.45
0.50	0.50	0.50	Special Ed Teacher**	0.50	1.50	1.50
<u>6.34</u>	<u>6.40</u>	<u>6.32</u>	Certificated Subtotal	<u>6.37</u>	<u>7.40</u>	<u>7.45</u>
-	-	0.88	Special Ed Aide	0.88	1.76	1.76
0.18	-	0.18	Nurse***	0.18	0.18	0.18
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.93	0.93	0.93	Custodian	0.93	0.88	0.88
<u>2.11</u>	<u>1.93</u>	<u>2.99</u>	Non-Certificated Subtotal	<u>2.99</u>	<u>3.82</u>	<u>3.82</u>
<u>8.45</u>	<u>8.33</u>	<u>9.31</u>	Total	<u>9.36</u>	<u>11.22</u>	<u>11.27</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.

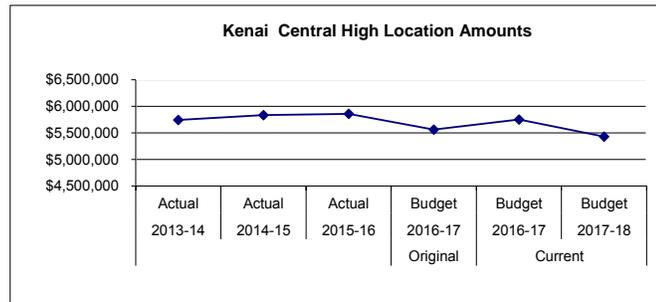


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 2,890,908	\$ 2,865,002	\$ 2,801,985	3100 Certificated Salaries	\$ 2,717,514	\$ 2,829,083	\$ 2,671,579	\$ (157,504)	(6)
646,263	650,351	664,777	3200 Non-Certificated Salaries	627,119	602,252	613,686	11,434	2
1,399,694	1,441,280	1,601,876	3500 Employee Benefits	1,583,308	1,640,485	1,523,591	(116,894)	(7)
<u>4,936,865</u>	<u>4,956,633</u>	<u>5,068,638</u>	Subtotal - Personnel Services	<u>4,927,941</u>	<u>5,071,820</u>	<u>4,808,856</u>	<u>(262,964)</u>	(5)
1,807	-	516	4100 Professional and Technical Services	-	-	-	-	-
7,294	7,750	8,053	4200 Staff Travel	7,500	7,500	7,500	-	-
31,402	35,040	32,361	4250 Student Travel	-	29,994	-	(29,994)	(100)
44,612	46,796	48,109	4300 Utility Services	41,230	41,230	41,230	-	-
447,605	513,402	475,638	4350 Energy	456,183	444,158	444,158	-	-
18,970	21,027	22,881	4400 Other Purchased Services	17,316	20,712	18,041	(2,671)	(13)
204,850	155,446	137,725	4500 Supplies, Materials, and Media	102,537	121,094	98,459	(22,635)	(19)
9,090	8,878	8,959	4900 Other Expenses	10,441	12,002	12,002	-	-
<u>765,630</u>	<u>788,339</u>	<u>734,242</u>	Subtotal - Other	<u>635,207</u>	<u>676,690</u>	<u>621,390</u>	<u>(55,300)</u>	(8)
<u>42,158</u>	<u>91,825</u>	<u>55,308</u>	5100 Equipment	-	1,953	-	(1,953)	(100)
<u>\$ 5,744,653</u>	<u>\$ 5,836,797</u>	<u>\$ 5,858,188</u>	Location Totals	<u>\$ 5,563,148</u>	<u>\$ 5,750,463</u>	<u>\$ 5,430,246</u>	<u>\$ (320,217)</u>	(6)



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
518.00	469.00	478.00	Enrollment in ADM (9-12)	506.00	444.00	472.00

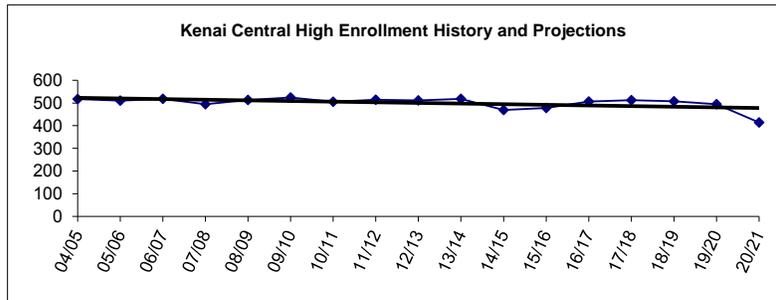
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
27.00	27.10	26.40	Teacher (Includes Quest)	24.90	26.30	23.30
3.45	3.30	3.23	Specialist*	3.23	3.39	3.39
6.20	6.28	6.26	Special Ed Teacher**	6.26	6.00	6.00
<u>38.65</u>	<u>38.68</u>	<u>37.89</u>	Certificated Subtotal	<u>36.39</u>	<u>37.69</u>	<u>34.69</u>
1.88	0.88	0.88	Special Ed Aide	0.88	-	0.88
0.44	0.44	1.44	Aide	0.44	1.44	1.44
0.96	0.95	1.95	Nurse***	0.95	1.95	1.95
5.00	5.00	3.00	Support	5.00	3.00	3.00
6.50	6.50	6.50	Custodian	6.50	6.50	5.50
<u>14.78</u>	<u>13.77</u>	<u>13.77</u>	Non-Certificated Subtotal	<u>13.77</u>	<u>12.89</u>	<u>12.77</u>
<u>53.43</u>	<u>52.45</u>	<u>51.66</u>	Total	<u>50.16</u>	<u>50.58</u>	<u>47.46</u>

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

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

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

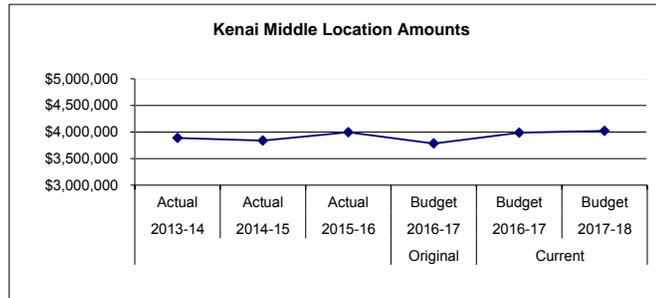


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 2,052,111	\$ 2,011,389	\$ 2,090,824	3100 Certificated Salaries	\$ 1,988,060	\$ 2,108,485	\$ 2,170,758	\$ 62,273	3
424,197	398,825	409,956	3200 Non-Certificated Salaries	405,413	406,256	411,692	5,436	1
1,020,250	1,057,958	1,175,169	3500 Employee Benefits	1,128,984	1,200,616	1,178,902	(21,714)	(2)
<u>3,496,558</u>	<u>3,468,172</u>	<u>3,675,949</u>	Subtotal - Personnel Services	<u>3,522,457</u>	<u>3,715,357</u>	<u>3,761,352</u>	<u>45,995</u>	1
500	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,115	1,625	365	4200 Staff Travel	1,000	1,000	1,000	-	-
6,023	6,741	4,715	4250 Student Travel	-	3,659	-	-	-
15,302	13,714	12,574	4300 Utility Services	11,406	11,406	11,406	-	-
194,076	218,442	209,567	4350 Energy	187,000	186,429	186,429	-	-
6,732	11,964	8,362	4400 Other Purchased Services	5,966	7,656	6,459	(1,197)	(16)
139,812	83,111	61,843	4500 Supplies, Materials, and Media	51,323	57,024	51,659	(5,365)	(9)
1,704	1,799	1,428	4900 Other Expenses	2,833	2,583	2,583	-	-
<u>365,264</u>	<u>337,396</u>	<u>298,854</u>	Subtotal - Other	<u>259,528</u>	<u>269,757</u>	<u>259,536</u>	<u>(6,562)</u>	(2)
<u>25,780</u>	<u>33,284</u>	<u>19,562</u>	5100 Equipment	-	98	-	(98)	(100)
<u>\$ 3,887,602</u>	<u>\$ 3,838,852</u>	<u>\$ 3,994,365</u>	Location Totals	<u>\$ 3,781,985</u>	<u>\$ 3,985,212</u>	<u>\$ 4,020,888</u>	<u>\$ 39,335</u>	1



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
348.00	377.00	369.00	Enrollment in ADM (6-8)	363.00	374.00	361.00

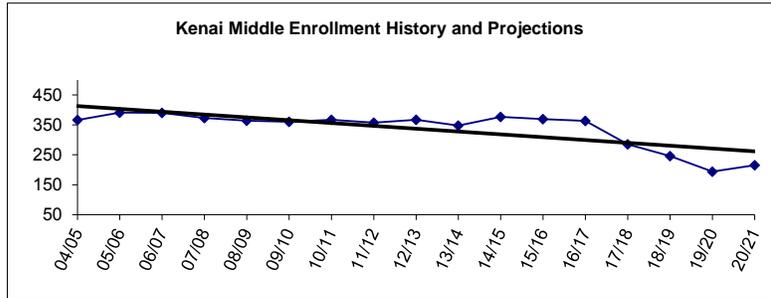
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	1.50	1.50	1.50
19.50	20.00	19.50	Teacher (Includes Quest)	18.50	19.00	19.00
2.18	2.40	2.43	Specialist*	2.43	2.30	2.30
3.22	3.00	3.00	Special Ed Teacher**	3.00	4.00	4.00
<u>26.90</u>	<u>27.40</u>	<u>26.93</u>	Certificated Subtotal	<u>25.43</u>	<u>26.80</u>	<u>26.80</u>
3.52	2.64	2.64	Special Ed Aide	2.64	2.64	2.64
0.88	0.88	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.88	0.88
0.88	0.88	1.38	Nurse***	0.88	1.38	1.38
2.50	2.50	2.00	Support	2.50	2.00	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.00
<u>11.28</u>	<u>10.40</u>	<u>9.96</u>	Non-Certificated Subtotal	<u>10.40</u>	<u>10.40</u>	<u>9.90</u>
<u>38.18</u>	<u>37.80</u>	<u>36.89</u>	Total	<u>35.83</u>	<u>37.20</u>	<u>36.70</u>

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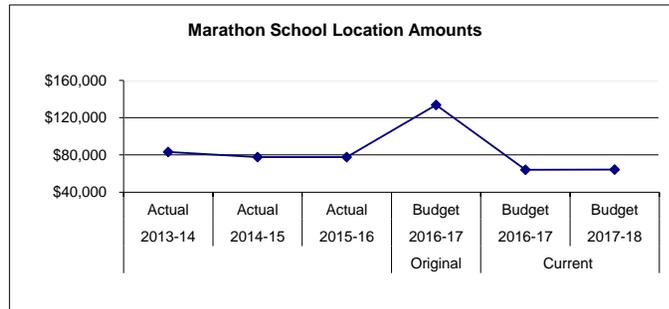


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 59,998	\$ 55,150	\$ 53,586	3100 Certificated Salaries	\$ 94,060	\$ 42,684	\$ 43,320	\$ 636	-
473	-	563	3200 Non-Certificated Salaries	260	260	260	-	-
17,974	17,777	19,226	3500 Employee Benefits	33,837	15,634	15,261	(373)	(2)
<u>78,445</u>	<u>72,927</u>	<u>73,375</u>	Subtotal - Personnel Services	<u>128,157</u>	<u>58,578</u>	<u>58,841</u>	<u>263</u>	0
44	-	-	4200 Staff Travel	-	-	-	-	-
3,858	4,703	3,927	4300 Utility Services	3,800	3,800	3,800	-	-
146	173	163	4400 Other Purchased Services	137	137	104	(33)	(24)
601	(64)	225	4500 Supplies, Materials, and Media	1,582	1,582	1,582	-	-
<u>4,649</u>	<u>4,812</u>	<u>4,315</u>	Subtotal - Other	<u>5,519</u>	<u>5,519</u>	<u>5,486</u>	<u>(33)</u>	(1)
-	-	140	5100 Equipment	-	-	-	-	-
<u>\$ 83,094</u>	<u>\$ 77,739</u>	<u>\$ 77,830</u>	Location Totals	<u>\$ 133,676</u>	<u>\$ 64,097</u>	<u>\$ 64,327</u>	<u>\$ 230</u>	0



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
6.00	9.00	6.00	Enrollment in ADM (7-12)	10.00	12.00	10.00

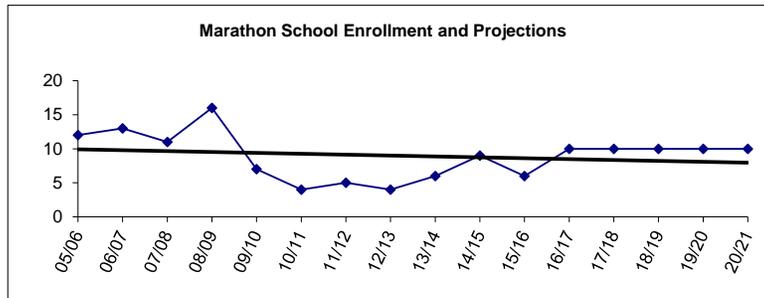
FTE's Included In Current Budget

0.05	-	-	Administrator	-	-	-
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
<u>1.05</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>1.05</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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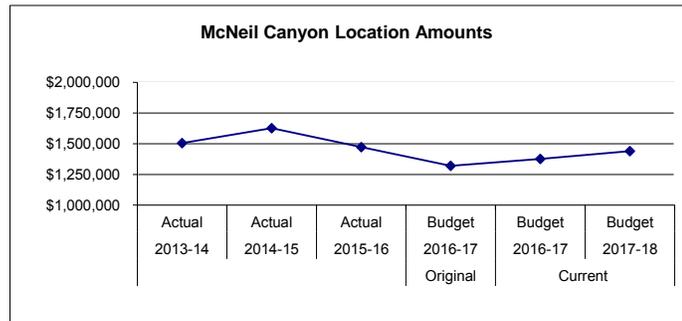


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 805,968	\$ 846,367	\$ 750,670	3100 Certificated Salaries	\$ 671,250	\$ 695,901	\$ 747,290	\$ 51,389	7
158,495	183,464	170,553	3200 Non-Certificated Salaries	167,656	170,128	174,979	4,851	3
398,640	442,094	433,289	3500 Employee Benefits	394,609	421,580	432,685	11,105	3
<u>1,363,103</u>	<u>1,471,925</u>	<u>1,354,512</u>	Subtotal - Personnel Services	<u>1,233,515</u>	<u>1,287,609</u>	<u>1,354,954</u>	<u>67,345</u>	<u>5</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
535	465	202	4200 Staff Travel	1,500	1,500	1,500	-	-
264	-	-	4250 Student Travel	-	-	-	-	-
6,521	8,134	6,912	4300 Utility Services	7,850	7,850	7,850	-	-
93,510	84,929	77,979	4350 Energy	60,000	57,110	57,110	-	-
2,159	1,981	2,397	4400 Other Purchased Services	1,964	2,189	1,966	(223)	(10)
38,594	55,368	26,070	4500 Supplies, Materials, and Media	14,214	19,960	16,245	(3,715)	(19)
700	700	700	4900 Other Expenses	800	700	700	-	-
<u>142,283</u>	<u>151,577</u>	<u>114,260</u>	Subtotal - Others	<u>86,328</u>	<u>89,309</u>	<u>85,371</u>	<u>(3,938)</u>	<u>(4)</u>
-	3,285	2,902	5100 Equipment	-	-	-	-	-
<u>\$ 1,505,386</u>	<u>\$ 1,626,787</u>	<u>\$ 1,471,674</u>	Location Totals	<u>\$ 1,319,843</u>	<u>\$ 1,376,918</u>	<u>\$ 1,440,325</u>	<u>\$ 63,407</u>	<u>5</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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
131.00	120.00	116.00	Enrollment in ADM (K-6)	107.00	127.00	128.00

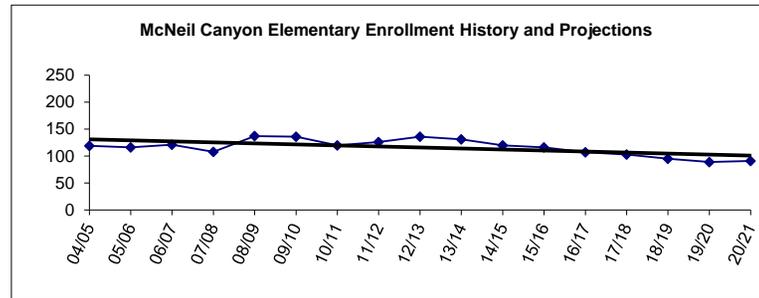
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
9.50	9.50	7.93	Teacher (Includes Quest)	6.93	7.50	8.00
-	-	-	Specialist*	-	0.05	0.05
0.90	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.90</u>	<u>11.00</u>	<u>9.43</u>	Certificated Subtotal	<u>8.43</u>	<u>9.05</u>	<u>9.55</u>
0.62	0.62	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	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.85</u>	<u>3.85</u>	<u>3.86</u>	Non-Certificated Subtotal	<u>3.86</u>	<u>3.86</u>	<u>3.86</u>
<u>14.75</u>	<u>14.85</u>	<u>13.29</u>	Total	<u>12.29</u>	<u>12.91</u>	<u>13.41</u>

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

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

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

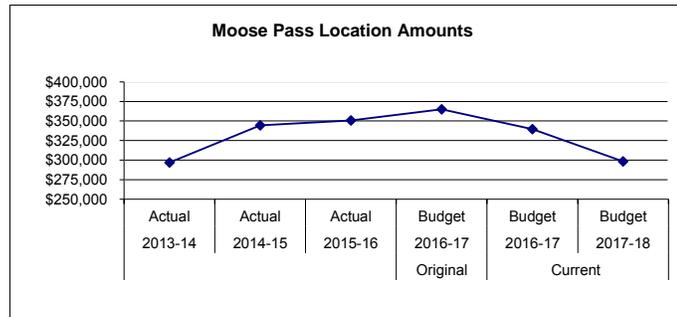


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 97,850	\$ 102,254	\$ 98,910	3100 Certificated Salaries	\$ 101,233	\$ 93,142	\$ 96,457	\$ 3,315	4
52,407	72,248	79,542	3200 Non-Certificated Salaries	90,435	77,365	56,968	(20,397)	(26)
79,130	106,129	120,456	3500 Employee Benefits	115,690	110,151	87,698	(22,453)	(20)
<u>229,387</u>	<u>280,631</u>	<u>298,908</u>	Subtotal - Personnel Services	<u>307,358</u>	<u>280,658</u>	<u>241,123</u>	<u>(39,535)</u>	<u>(14)</u>
1,138	783	313	4200 Staff Travel	1,250	1,250	1,250	-	-
21,062	21,663	21,947	4300 Utility Services	21,100	21,100	21,100	-	-
34,995	26,369	23,601	4350 Energy	32,000	31,144	31,144	-	-
260	358	160	4400 Other Purchased Services	637	637	636	(1)	(0)
9,260	13,961	4,770	4500 Supplies, Materials, and Media	2,405	4,564	2,696	(1,868)	(41)
263	641	279	4900 Other Expenses	253	253	253	-	-
<u>66,978</u>	<u>63,775</u>	<u>51,070</u>	Subtotal - Other	<u>57,645</u>	<u>58,948</u>	<u>57,079</u>	<u>(1,869)</u>	<u>(3)</u>
538	-	814	5100 Equipment	-	-	-	-	-
<u>\$ 296,903</u>	<u>\$ 344,406</u>	<u>\$ 350,792</u>	Location Totals	<u>\$ 365,003</u>	<u>\$ 339,606</u>	<u>\$ 298,202</u>	<u>\$ (41,404)</u>	<u>(12)</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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
16.00	14.00	10.00	Enrollment in ADM (K-8)	10.00	11.00	13.00

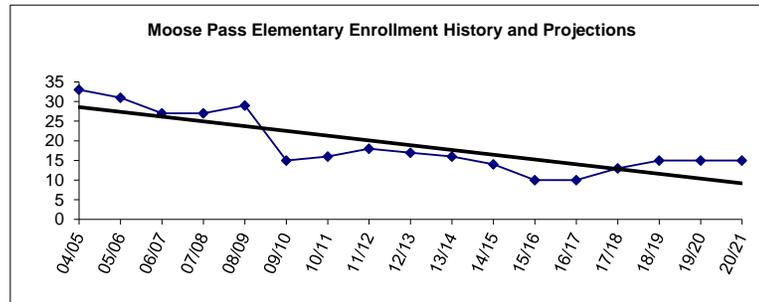
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
1.11	1.10	1.10	Teachers (includes Quest)	1.10	1.08	1.08
0.18	0.13	0.05	Specialists*	0.05	0.05	0.05
-	0.02	0.02	Special Ed Teachers**	0.02	0.01	0.01
<u>1.49</u>	<u>1.45</u>	<u>1.37</u>	Certificated Subtotal	<u>1.37</u>	<u>1.34</u>	<u>1.34</u>
-	-	-	Special Ed Aides	-	-	-
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	0.75	0.75	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.30</u>	<u>2.17</u>	<u>2.17</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>2.17</u>	<u>1.42</u>
<u><u>3.79</u></u>	<u><u>3.62</u></u>	<u><u>3.54</u></u>	Total	<u><u>3.67</u></u>	<u><u>3.51</u></u>	<u><u>2.76</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.

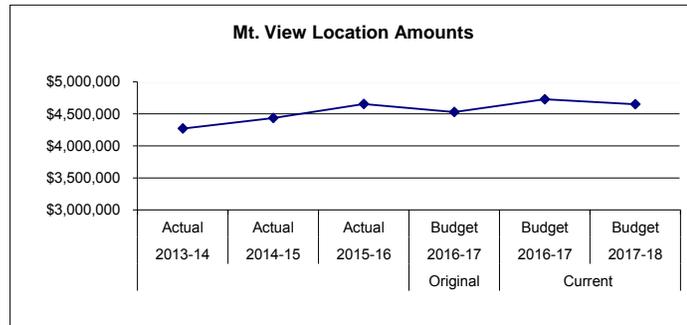


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 2,180,197	\$ 2,197,595	\$ 2,260,832	3100 Certificated Salaries	\$ 2,201,278	\$ 2,227,880	\$ 2,276,807	\$ 48,927	2
568,231	602,032	630,379	3200 Non-Certificated Salaries	632,225	677,151	680,680	3,529	1
1,267,830	1,328,204	1,524,107	3500 Employee Benefits	1,515,942	1,623,710	1,514,047	(109,663)	(7)
<u>4,016,258</u>	<u>4,127,831</u>	<u>4,415,318</u>	Subtotal - Personnel Services	<u>4,349,445</u>	<u>4,528,741</u>	<u>4,471,534</u>	<u>(57,207)</u>	(1)
826	-	-	4200 Staff Travel	1,000	1,000	1,000	-	100
11,151	12,424	12,052	4300 Utility Services	11,500	11,500	11,500	-	-
117,465	131,504	129,902	4350 Energy	110,000	108,886	108,886	-	-
7,820	8,258	10,052	4400 Other Purchased Services	6,478	6,923	5,486	(1,437)	(21)
112,950	150,941	82,707	4500 Supplies, Materials, and Media	49,757	69,427	49,516	(19,911)	(29)
1,400	1,695	1,500	4900 Other Expenses	1,786	1,786	1,786	-	-
<u>251,612</u>	<u>304,822</u>	<u>236,213</u>	Subtotal - Other	<u>180,521</u>	<u>199,522</u>	<u>178,174</u>	<u>(21,348)</u>	(11)
<u>2,180</u>	<u>911</u>	<u>814</u>	5100 Equipment	-	251	-	(251)	-
<u>\$ 4,270,050</u>	<u>\$ 4,433,564</u>	<u>\$ 4,652,345</u>	Location Totals	<u>\$ 4,529,966</u>	<u>\$ 4,728,514</u>	<u>\$ 4,649,708</u>	<u>\$ (78,806)</u>	(2)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 51 Mountain View Elementary

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
441.00	445.00	451.00	Enrollment in ADM (K-5)	437.00	431.00	435.00

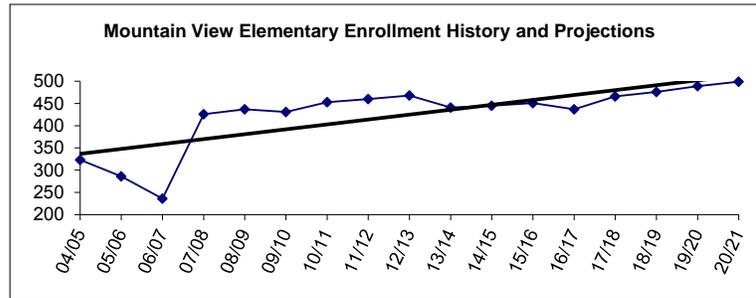
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	1.50	1.50	1.50
23.00	22.00	22.50	Teacher (Includes Quest)	22.50	23.00	22.50
3.01	2.60	3.17	Specialist *	2.67	2.98	2.98
6.00	6.00	6.00	Special Ed Teacher **	6.00	5.87	5.87
<u>34.01</u>	<u>32.60</u>	<u>33.67</u>	Certificated Subtotal	<u>32.67</u>	<u>33.35</u>	<u>32.85</u>
10.56	10.56	10.56	Special Ed Aide	10.56	12.32	12.32
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
2.00	2.00	2.00	Support	2.00	2.00	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.00
<u>17.38</u>	<u>17.38</u>	<u>17.38</u>	Non-Certificated Subtotal	<u>17.38</u>	<u>19.14</u>	<u>18.64</u>
<u>51.39</u>	<u>49.98</u>	<u>51.05</u>	Total	<u>50.05</u>	<u>52.49</u>	<u>51.49</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.

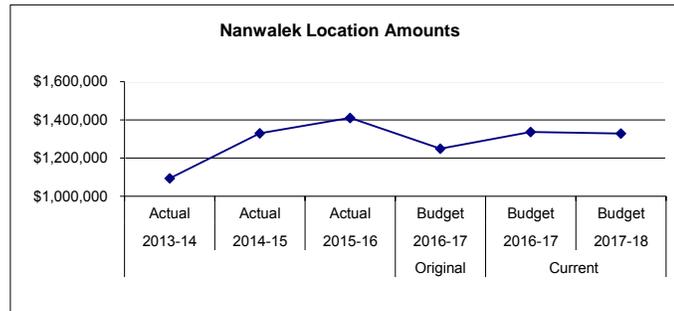


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 460,517	\$ 475,828	\$ 491,331	3100 Certificated Salaries	\$ 438,520	\$ 502,353	\$ 512,538	\$ 10,185	2
110,820	181,150	185,388	3200 Non-Certificated Salaries	182,128	154,166	163,338	9,172	6
250,710	359,809	404,848	3500 Employee Benefits	351,157	386,996	373,574	(13,422)	(3)
<u>822,047</u>	<u>1,016,787</u>	<u>1,081,567</u>	Subtotal - Personnel Services	<u>971,805</u>	<u>1,043,515</u>	<u>1,049,450</u>	<u>5,935</u>	<u>1</u>
5,003	752	540	4100 Professional and Technical Services	-	4,800	-	(4,800)	-
8,379	2,976	3,038	4200 Staff Travel	6,500	6,500	6,500	-	-
2,650	4,000	4,000	4250 Student Travel	-	3,600	-	(3,600)	(100)
110,907	124,681	144,483	4300 Utility Services	156,200	156,200	156,200	-	-
73,926	71,812	78,672	4350 Energy	75,250	75,250	75,250	-	-
21,369	32,091	35,971	4400 Other Purchased Services	21,692	21,692	21,502	(190)	(1)
36,334	54,842	27,256	4500 Supplies, Materials, and Media	12,459	19,681	13,351	(6,330)	(32)
7,432	6,770	7,885	4900 Other Expenses	5,620	5,705	5,705	-	-
<u>266,000</u>	<u>297,924</u>	<u>301,845</u>	Subtotal - Other	<u>277,721</u>	<u>293,428</u>	<u>278,508</u>	<u>(14,920)</u>	<u>(5)</u>
5,379	15,407	27,040	5100 Equipment	-	-	-	-	-
<u>\$ 1,093,426</u>	<u>\$ 1,330,118</u>	<u>\$ 1,410,452</u>	Location Totals	<u>\$ 1,249,526</u>	<u>\$ 1,336,943</u>	<u>\$ 1,327,958</u>	<u>\$ (8,985)</u>	<u>(1)</u>



Nanwalek School serves students in grades K-12. Nanwalek is an Alaska Native village and is located at the southern tip of the Kenai Peninsula, 10 miles southwest of Seldovia and west of Port Graham, and can only be reached by air or water. The Sug'piak culture is supported in the school through an active Sugs'stun bilingual program. The school works in partnership with Chugachmiut Corporation to provide culture and language education, and with Project Grad to provide academic, cultural, and family support. Popular sports are Native Youth Olympics, basketball, and volleyball.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 34 Nanwalek Elementary / High

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
78.00	79.00	76.00	Enrollment in ADM (K-12)	78.00	79.00	84.00

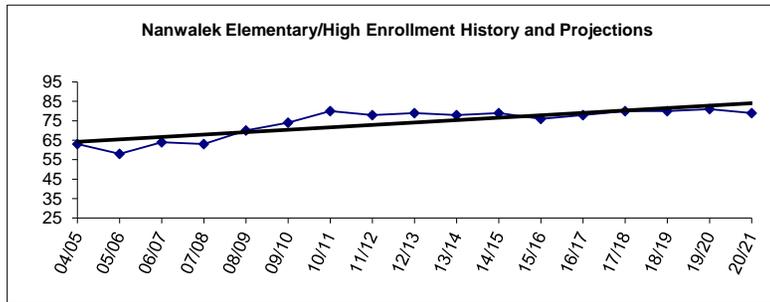
FTE's Included In Current Budget

0.80	0.80	0.80	Adminstrator	0.80	0.80	0.80
5.50	5.70	5.70	Teacher (Includes Quest)	4.70	5.70	5.20
0.30	0.30	0.30	Specialist*	0.30	0.40	0.40
0.90	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.50</u>	<u>7.80</u>	<u>7.80</u>	Certificated Subtotal	<u>6.80</u>	<u>7.90</u>	<u>7.40</u>
2.64	1.76	3.96	Special Ed Aide	3.52	2.64	2.64
0.15	0.15	0.15	Nurse***	0.15	0.20	0.20
-	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>4.67</u>	<u>3.79</u>	<u>5.99</u>	Non-Certificated Subtotal	<u>5.55</u>	<u>4.72</u>	<u>4.72</u>
<u>12.17</u>	<u>11.59</u>	<u>13.79</u>	Total	<u>12.35</u>	<u>12.62</u>	<u>12.12</u>

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

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

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

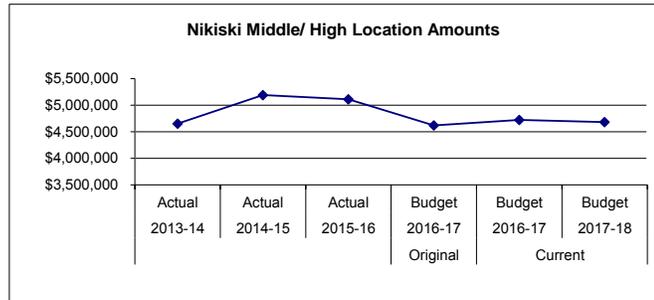


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 2,337,541	\$ 2,466,826	\$ 2,431,537	3100 Certificated Salaries	\$ 2,178,877	\$ 2,200,404	\$ 2,233,726	\$ 33,322	2
561,837	693,262	662,369	3200 Non-Certificated Salaries	629,650	623,863	625,014	1,151	0
1,186,814	1,366,396	1,448,306	3500 Employee Benefits	1,364,386	1,417,896	1,378,243	(39,653)	(3)
<u>4,086,192</u>	<u>4,526,484</u>	<u>4,542,212</u>	Subtotal - Personnel Services	<u>4,172,913</u>	<u>4,242,163</u>	<u>4,236,983</u>	<u>(5,180)</u>	(0)
947	2,000	-	4100 Professional and Technical Services	-	-	-	-	-
3,094	5,889	5,047	4200 Staff Travel	6,000	6,000	6,000	-	-
18,280	20,533	22,022	4250 Student Travel	-	18,416	-	(18,416)	(100)
23,270	23,611	24,257	4300 Utility Services	22,714	22,714	22,714	-	-
338,511	371,503	345,085	4350 Energy	337,500	332,318	332,318	-	-
10,645	6,699	9,026	4400 Other Purchased Services	9,237	11,671	10,064	(1,607)	(14)
110,156	141,194	84,340	4500 Supplies, Materials, and Media	64,040	79,826	65,102	(14,724)	(18)
5,253	5,365	5,418	4900 Other Expenses	6,809	7,293	7,473	180	2
<u>510,156</u>	<u>576,794</u>	<u>495,195</u>	Subtotal - Other	<u>446,300</u>	<u>478,238</u>	<u>443,671</u>	<u>(34,567)</u>	(7)
<u>55,352</u>	<u>87,753</u>	<u>73,332</u>	5100 Equipment	-	2,129	-	(2,129)	(100)
<u>\$ 4,651,700</u>	<u>\$ 5,191,031</u>	<u>\$ 5,110,739</u>	Location Totals	<u>\$ 4,619,213</u>	<u>\$ 4,722,530</u>	<u>\$ 4,680,654</u>	<u>\$ (41,876)</u>	(1)



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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 10 Nikiski Middle / Senior High

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
397.00	399.00	364.00	Enrollment in ADM (6-12)	362.00	364.00	370.00

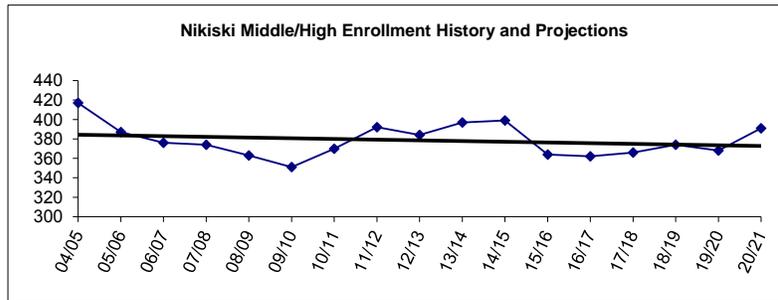
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	1.50	1.50	1.50
23.20	23.95	23.10	Teacher (Includes Quest)	19.60	21.20	20.70
1.70	2.20	2.03	Specialist*	2.03	1.70	1.70
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>31.90</u>	<u>33.15</u>	<u>32.13</u>	Certificated Subtotal	<u>28.13</u>	<u>29.40</u>	<u>28.90</u>
4.05	6.16	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	1.38	Nurse***	0.88	1.38	1.38
3.14	3.50	2.50	Support	3.00	2.50	2.50
4.00	4.50	4.00	Custodian	4.00	4.00	3.50
<u>12.95</u>	<u>15.92</u>	<u>14.04</u>	Non-Certificated Subtotal	<u>14.04</u>	<u>14.04</u>	<u>13.54</u>
<u>44.85</u>	<u>49.07</u>	<u>46.17</u>	Total	<u>42.17</u>	<u>43.44</u>	<u>42.44</u>

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

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

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

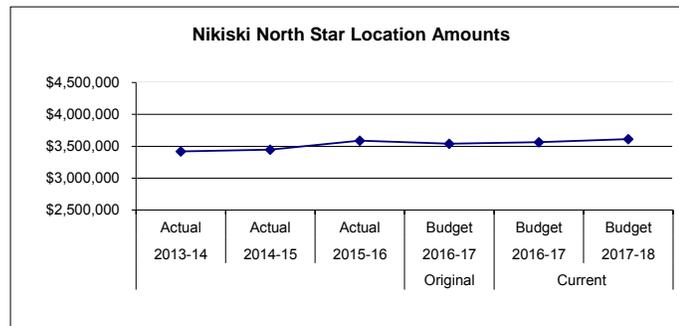


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 52 Nikiski North Star Elementary

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,758,054	\$ 1,744,591	\$ 1,803,307	3100 Certificated Salaries	\$ 1,777,347	\$ 1,792,971	\$ 1,871,789	\$ 78,818	4
438,274	394,836	416,978	3200 Non-Certificated Salaries	422,485	403,504	411,779	8,275	2
983,513	977,071	1,112,451	3500 Employee Benefits	1,133,703	1,144,848	1,123,431	(21,417)	(2)
<u>3,179,841</u>	<u>3,116,498</u>	<u>3,332,736</u>	Subtotal - Personnel Services	<u>3,333,535</u>	<u>3,341,323</u>	<u>3,406,999</u>	<u>65,676</u>	<u>2</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
701	1,142	902	4200 Staff Travel	1,000	1,000	1,000	-	-
15,536	16,793	16,549	4300 Utility Services	16,163	16,163	16,163	-	-
147,883	163,152	168,896	4350 Energy	140,000	140,000	140,000	-	-
5,955	8,127	8,038	4400 Other Purchased Services	5,425	6,349	5,100	(1,249)	(20)
62,089	137,988	60,645	4500 Supplies, Materials, and Media	41,442	58,509	41,781	(16,728)	(29)
1,019	1,044	1,159	4900 Other Expenses	1,575	1,275	1,275	-	-
<u>233,183</u>	<u>328,246</u>	<u>256,189</u>	Subtotal - Other	<u>205,605</u>	<u>223,296</u>	<u>205,319</u>	<u>(17,977)</u>	<u>(8)</u>
5,911	2,834	814	5100 Equipment	-	-	-	-	-
<u>\$ 3,418,935</u>	<u>\$ 3,447,578</u>	<u>\$ 3,589,739</u>	Location Totals	<u>\$ 3,539,140</u>	<u>\$ 3,564,619</u>	<u>\$ 3,612,318</u>	<u>\$ 47,699</u>	<u>1</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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 52 Nikiski North Star Elementary

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
362.00	366.00	372.00	Enrollment in ADM (K-5)	360.00	378.00	364.00

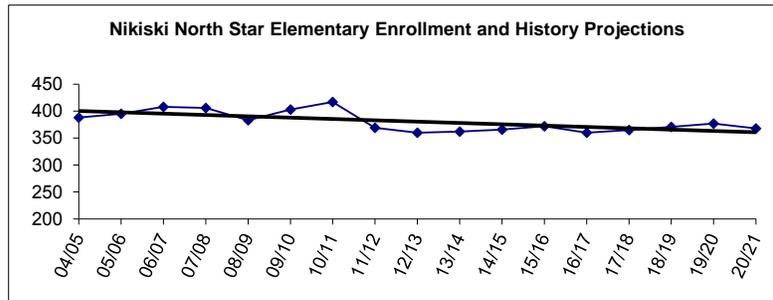
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
20.00	19.50	20.00	Teacher (Includes Quest)	19.50	20.00	20.00
1.50	1.50	1.50	Specialist*	1.50	1.50	1.50
4.00	4.00	4.50	Special Ed Teacher**	4.50	4.00	4.00
<u>26.50</u>	<u>26.00</u>	<u>27.00</u>	Certificated Subtotal	<u>26.50</u>	<u>26.50</u>	<u>26.50</u>
6.51	4.40	4.40	Special Ed Aide	4.40	3.96	3.96
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	1.75	Support	2.00	1.75	2.00
3.00	3.00	3.00	Custodian	3.00	3.00	2.50
<u>12.33</u>	<u>10.22</u>	<u>10.47</u>	Non-Certificated Subtotal	<u>10.72</u>	<u>10.03</u>	<u>9.78</u>
<u>38.83</u>	<u>36.22</u>	<u>37.47</u>	Total	<u>37.22</u>	<u>36.53</u>	<u>36.28</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.

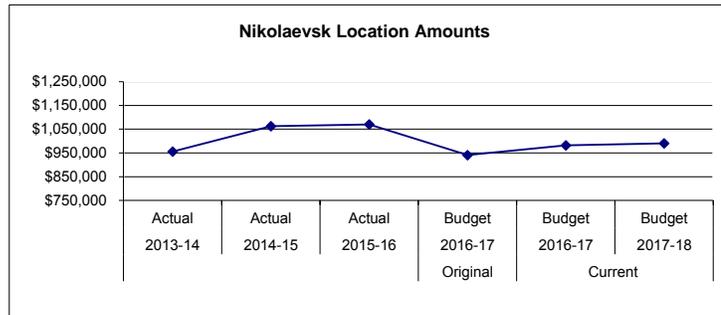


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 483,987	\$ 498,919	\$ 486,323	3100 Certificated Salaries	\$ 406,600	\$ 471,071	\$ 487,244	\$ 16,173	3
122,182	150,111	164,720	3200 Non-Certificated Salaries	162,419	134,905	135,465	560	0
242,093	280,937	310,391	3500 Employee Benefits	293,016	289,965	288,335	(1,630)	(1)
<u>848,262</u>	<u>929,967</u>	<u>961,434</u>	Subtotal - Personnel Services	<u>862,035</u>	<u>895,941</u>	<u>911,044</u>	<u>15,103</u>	<u>2</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,816	2,166	2,276	4200 Staff Travel	3,500	3,500	3,500	-	-
4,400	4,961	4,893	4250 Student Travel	-	4,465	-	(4,465)	(100)
7,656	8,816	8,456	4300 Utility Services	9,300	9,300	9,300	-	-
59,086	70,389	70,561	4350 Energy	51,500	51,500	51,500	-	-
1,136	1,367	1,215	4400 Other Purchased Services	2,132	2,132	1,983	(149)	(7)
28,603	42,731	17,330	4500 Supplies, Materials, and Media	10,539	12,398	11,166	(1,232)	(10)
1,354	1,334	1,419	4900 Other Expenses	2,102	2,272	2,272	-	-
<u>105,051</u>	<u>131,764</u>	<u>106,150</u>	Subtotal - Other	<u>79,073</u>	<u>85,567</u>	<u>79,721</u>	<u>(5,846)</u>	<u>(7)</u>
2,650	1,137	2,284	5100 Equipment	-	-	-	-	-
<u>\$ 955,963</u>	<u>\$ 1,062,868</u>	<u>\$ 1,069,868</u>	Location Totals	<u>\$ 941,108</u>	<u>\$ 981,508</u>	<u>\$ 990,765</u>	<u>\$ 9,257</u>	<u>1</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
72.00	64.00	66.00	Enrollment in ADM (K-12)	59.00	64.00	63.00

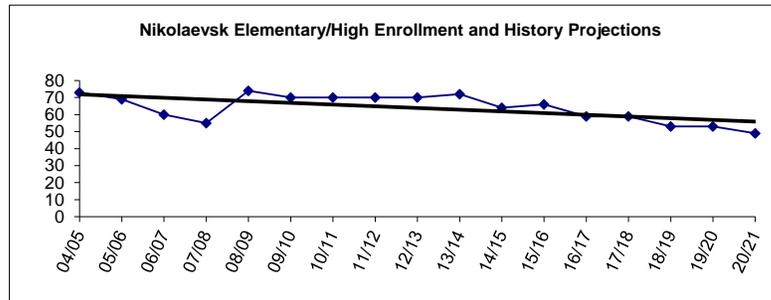
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	4.10	Teacher (Includes Quest)	3.60	4.00	4.00
0.40	0.43	0.55	Specialist*	0.55	0.40	0.40
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.40</u>	<u>6.43</u>	<u>6.15</u>	Certificated Subtotal	<u>5.65</u>	<u>5.90</u>	<u>5.90</u>
-	-	0.88	Special Ed Aide	0.88	0.88	0.88
0.75	0.75	0.75	Aide	0.75	-	-
0.17	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>2.80</u>	<u>2.81</u>	<u>3.69</u>	Non-Certificated Subtotal	<u>3.69</u>	<u>2.94</u>	<u>2.94</u>
<u>9.20</u>	<u>9.24</u>	<u>9.84</u>	Total	<u>9.34</u>	<u>8.84</u>	<u>8.84</u>

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

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

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

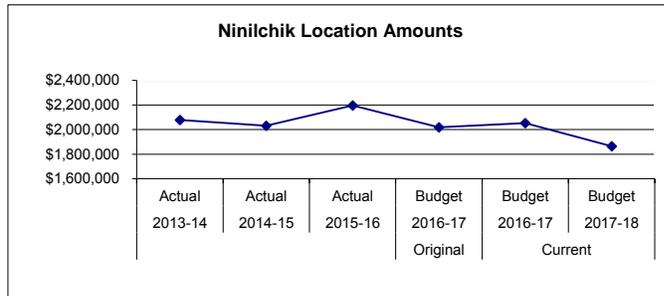


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,009,478	\$ 959,122	\$ 1,021,892	3100 Certificated Salaries	\$ 945,460	\$ 922,590	\$ 851,377	\$ (71,213)	(8)
303,348	305,559	323,390	3200 Non-Certificated Salaries	307,948	329,707	318,487	(11,220)	-
547,428	553,300	657,357	3500 Employee Benefits	604,956	627,337	539,196	(88,141)	(14)
<u>1,860,254</u>	<u>1,817,981</u>	<u>2,002,639</u>	Subtotal - Personnel Services	<u>1,858,364</u>	<u>1,879,634</u>	<u>1,709,060</u>	<u>(170,574)</u>	<u>(9)</u>
6,349	-	-	4100 Professional and Technical Services	-	4,800	-	(4,800)	-
3,456	2,770	3,777	4200 Staff Travel	3,500	4,400	3,500	(900)	(20)
7,121	6,200	5,667	4250 Student Travel	-	5,580	-	(5,580)	(100)
2,160	4,308	3,950	4300 Utility Services	3,854	3,854	3,854	-	-
123,904	137,813	133,430	4350 Energy	123,000	120,923	120,923	-	-
2,549	1,899	2,395	4400 Other Purchased Services	3,767	3,984	3,331	(653)	(16)
56,548	50,149	32,992	4500 Supplies, Materials, and Media	24,227	28,164	21,965	(6,199)	(22)
2,314	2,314	2,513	4900 Other Expenses	1,994	1,976	1,976	-	-
<u>204,401</u>	<u>205,453</u>	<u>184,724</u>	Subtotal - Other	<u>160,342</u>	<u>173,681</u>	<u>155,549</u>	<u>(13,332)</u>	<u>(8)</u>
<u>14,302</u>	<u>8,321</u>	<u>8,688</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,078,957</u>	<u>\$ 2,031,755</u>	<u>\$ 2,196,051</u>	Location Totals	<u>\$ 2,018,706</u>	<u>\$ 2,053,315</u>	<u>\$ 1,864,609</u>	<u>\$ (183,906)</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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Budget	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
139.00	150.00	138.00	Enrollment in ADM (K-12)	134.00	125.00	113.00

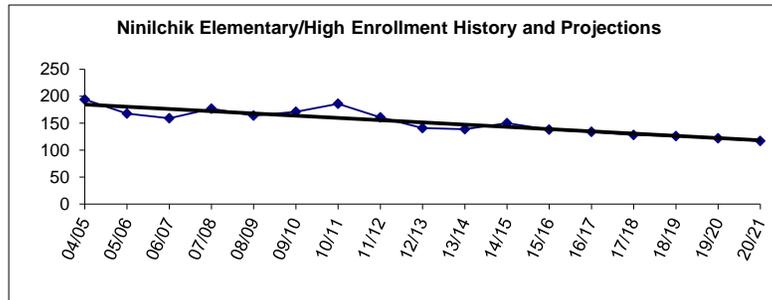
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.30	9.18	9.66	Teacher (Includes Quest)	8.66	8.66	7.00
1.26	1.25	1.20	Specialist*	0.80	0.80	0.80
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.56</u>	<u>13.43</u>	<u>13.86</u>	Certificated Subtotal	<u>12.46</u>	<u>12.46</u>	<u>10.80</u>
1.26	1.26	1.51	Special Ed Aide	1.51	1.76	1.76
-	-	-	Aide	-	-	1.00
0.40	0.40	0.40	Nurse***	0.40	0.40	0.40
2.00	2.00	2.00	Support	2.00	2.00	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.00
<u>6.16</u>	<u>6.16</u>	<u>6.41</u>	Non-Certificated Subtotal	<u>6.41</u>	<u>6.66</u>	<u>6.16</u>
<u>20.72</u>	<u>19.59</u>	<u>20.27</u>	Total	<u>18.87</u>	<u>19.12</u>	<u>16.96</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.

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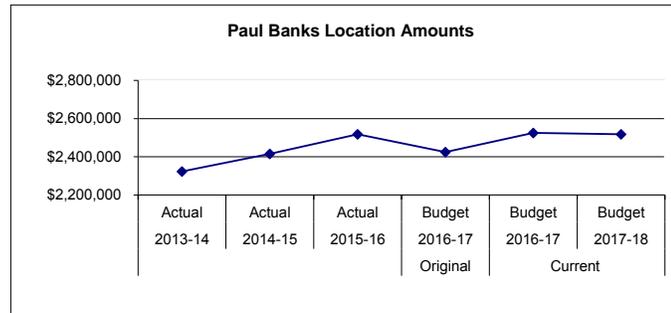


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,153,936	\$ 1,180,792	\$ 1,216,781	3100 Certificated Salaries	\$ 1,160,000	\$ 1,187,636	\$ 1,232,186	\$ 44,550	4
335,928	355,360	367,700	3200 Non-Certificated Salaries	359,944	371,835	367,711	(4,124)	(1)
653,597	692,181	790,442	3500 Employee Benefits	773,427	829,303	788,295	(41,008)	(5)
<u>2,143,461</u>	<u>2,228,333</u>	<u>2,374,923</u>	Subtotal - Personnel Services	<u>2,293,371</u>	<u>2,388,774</u>	<u>2,388,192</u>	<u>(582)</u>	(0)
1,250	1,250	750	4100 Professional and Technical Services	-	-	-	-	-
851	1,478	1,322	4200 Staff Travel	1,500	1,500	1,500	-	-
16,205	15,481	17,089	4300 Utility Services	16,748	16,748	16,748	-	-
108,503	93,071	91,846	4350 Energy	85,000	84,903	84,903	-	-
3,161	3,177	2,702	4400 Other Purchased Services	2,949	2,949	2,348	(601)	(20)
47,573	69,857	28,203	4500 Supplies, Materials, and Media	22,385	28,098	22,407	(5,691)	(20)
800	800	700	4900 Other Expenses	2,172	2,172	2,172	-	-
<u>178,343</u>	<u>185,114</u>	<u>142,612</u>	Subtotal - Other	<u>130,754</u>	<u>136,370</u>	<u>130,078</u>	<u>(6,292)</u>	(5)
<u>1,522</u>	<u>1,852</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 2,323,326</u>	<u>\$ 2,415,299</u>	<u>\$ 2,517,535</u>	Location Totals	<u>\$ 2,424,125</u>	<u>\$ 2,525,144</u>	<u>\$ 2,518,270</u>	<u>\$ (6,874)</u>	(0)



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
194.00	203.00	206.00	Enrollment in ADM (PS-2)	179.00	223.00	177.00

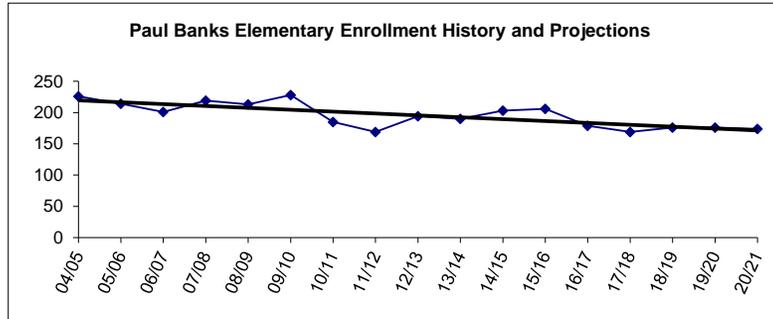
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	10.50	11.25	Teacher (Includes Quest)	10.75	10.50	10.50
1.30	1.40	1.30	Specialist*	1.30	1.40	1.40
3.00	3.00	3.00	Special Ed Teacher**	3.00	4.00	4.00
<u>16.30</u>	<u>15.90</u>	<u>16.55</u>	Certificated Subtotal	<u>16.05</u>	<u>16.90</u>	<u>16.90</u>
4.40	4.40	4.40	Special Ed Aide	4.40	4.93	4.93
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	2.00	2.00	Custodian	2.00	2.00	1.50
<u>8.66</u>	<u>8.66</u>	<u>8.66</u>	Non-Certificated Subtotal	<u>8.66</u>	<u>9.19</u>	<u>8.69</u>
<u>24.96</u>	<u>24.56</u>	<u>25.21</u>	Total	<u>24.71</u>	<u>26.09</u>	<u>25.59</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.



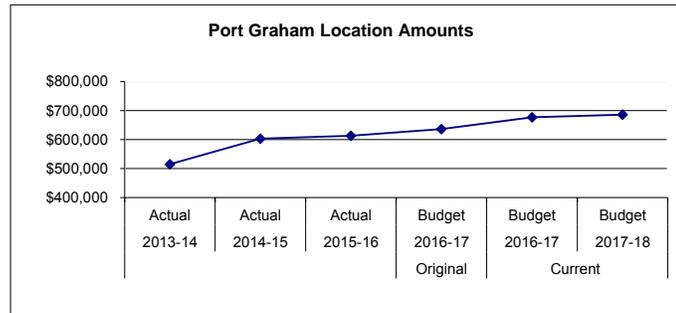
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 40 Port Graham Elementary / High

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 140,043	\$ 160,641	\$ 171,237	3100 Certificated Salaries	\$ 172,840	\$ 175,407	\$ 183,442	\$ 8,035	5
69,821	67,196	73,924	3200 Non-Certificated Salaries	64,850	79,400	83,284	3,884	5
90,612	98,350	122,395	3500 Employee Benefits	138,286	157,611	158,045	434	0
<u>300,476</u>	<u>326,187</u>	<u>367,556</u>	Subtotal - Personnel Services	<u>375,976</u>	<u>412,418</u>	<u>424,771</u>	<u>12,353</u>	<u>3</u>
325	752	360	4100 Professional and Technical Services	-	-	-	-	-
5,233	4,848	4,022	4200 Staff Travel	6,000	6,000	6,000	-	-
1,025	3,000	3,000	4250 Student Travel	-	2,700	-	(2,700)	(100)
92,678	120,435	134,808	4300 Utility Services	151,200	151,200	151,200	-	-
98,417	116,217	75,721	4350 Energy	91,008	91,008	91,008	-	-
2,634	3,768	2,493	4400 Other Purchased Services	4,408	4,408	4,390	(18)	(0)
10,383	21,751	20,463	4500 Supplies, Materials, and Media	5,698	6,881	6,623	(258)	(4)
2,242	1,980	2,126	4900 Other Expenses	2,302	2,135	2,135	-	-
<u>212,937</u>	<u>272,751</u>	<u>242,993</u>	Subtotal - Other	<u>260,616</u>	<u>264,332</u>	<u>261,356</u>	<u>(2,976)</u>	<u>(1)</u>
1,799	4,038	2,689	5100 Equipment	-	-	-	-	-
<u>\$ 515,212</u>	<u>\$ 602,976</u>	<u>\$ 613,238</u>	Location Totals	<u>\$ 636,592</u>	<u>\$ 676,750</u>	<u>\$ 686,127</u>	<u>\$ 9,377</u>	<u>1</u>



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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 40 Port Graham Elementary / High

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
20.00	27.00	25.00	Enrollment in ADM (K-12)	28.00	38.00	35.00

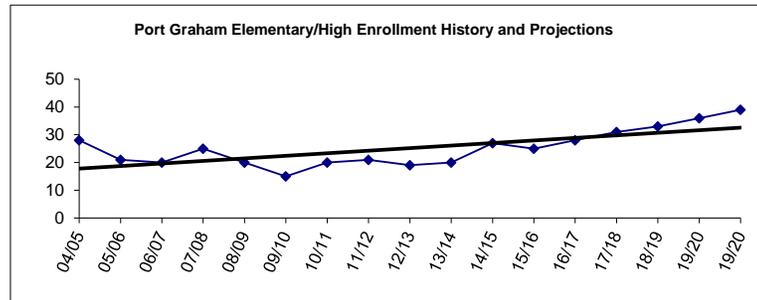
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
2.00	2.00	2.00	Teacher (Includes Quest)	2.00	2.00	2.00
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.10	0.15	0.39	Special Ed Teacher**	0.39	0.47	0.47
<u>2.50</u>	<u>2.55</u>	<u>2.79</u>	Certificated Subtotal	<u>2.79</u>	<u>2.87</u>	<u>2.87</u>
0.88	0.44	0.44	Special Ed Aide	0.44	0.88	0.88
-	0.88	-	Aide	-	-	-
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.88	0.72	0.72	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>2.59</u>	<u>1.71</u>	Non-Certificated Subtotal	<u>1.87</u>	<u>2.31</u>	<u>2.31</u>
<u>4.81</u>	<u>5.14</u>	<u>4.50</u>	Total	<u>4.66</u>	<u>5.18</u>	<u>5.18</u>

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

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

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



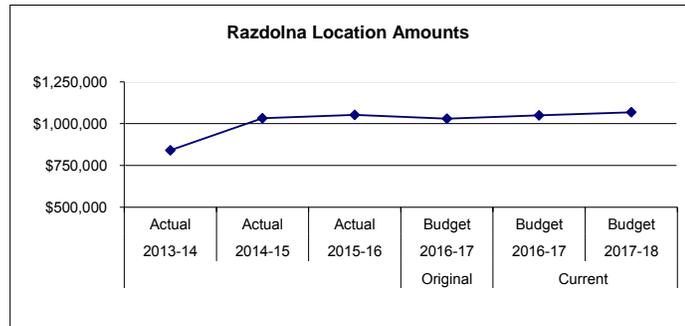
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 49 Razdolna Elementary / High

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 401,993	\$ 496,971	\$ 472,151	3100 Certificated Salaries	\$ 471,935	\$ 423,276	\$ 441,728	\$ 18,452	4
101,272	117,619	139,820	3200 Non-Certificated Salaries	134,233	171,408	179,283	7,875	5
227,976	277,730	331,165	3500 Employee Benefits	325,033	349,847	348,662	(1,185)	(0)
<u>731,241</u>	<u>892,320</u>	<u>943,136</u>	Subtotal - Personnel Services	<u>931,201</u>	<u>944,531</u>	<u>969,673</u>	<u>25,142</u>	<u>3</u>
539	1,558	501	4200 Staff Travel	750	750	750	-	-
5,661	8,364	7,076	4300 Utility Services	8,300	8,300	8,300	-	-
22,059	22,704	23,148	4350 Energy	22,000	21,595	21,595	-	-
48,627	53,375	53,829	4400 Other Purchased Services	54,550	54,550	54,327	(223)	(0)
31,804	50,849	18,366	4500 Supplies, Materials, and Media	11,837	18,923	12,379	(6,544)	(35)
1,004	886	658	4900 Other Expenses	1,041	884	884	-	-
<u>109,694</u>	<u>137,736</u>	<u>103,578</u>	Subtotal - Other	<u>98,478</u>	<u>105,002</u>	<u>98,235</u>	<u>(6,767)</u>	<u>(6)</u>
-	2,635	5,629	5100 Equipment	-	-	-	-	-
<u>\$ 840,935</u>	<u>\$ 1,032,691</u>	<u>\$ 1,052,343</u>	Location Totals	<u>\$ 1,029,679</u>	<u>\$ 1,049,533</u>	<u>\$ 1,067,908</u>	<u>\$ 18,375</u>	<u>2</u>



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
77.00	83.00	79.00	Enrollment in ADM (K-12)	85.00	85.00	90.00

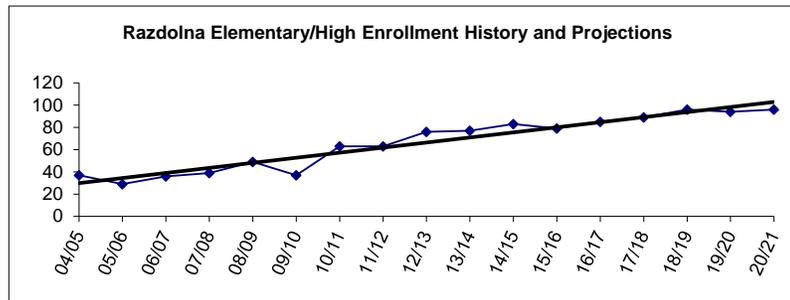
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	5.88	5.50	Teacher (Includes Quest)	5.50	5.50	5.50
-	0.16	0.17	Specialist*	0.17	0.27	0.27
0.10	1.00	1.00	Special Ed Teacher**	1.00	0.60	0.60
<u>6.10</u>	<u>7.54</u>	<u>7.17</u>	Certificated Subtotal	<u>7.17</u>	<u>6.87</u>	<u>6.87</u>
1.32	1.32	1.76	Aide	1.76	2.64	2.64
0.15	0.18	0.18	Nurse***	0.18	0.18	0.18
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.63	0.75	0.75	Custodian	0.75	0.75	0.75
<u>2.98</u>	<u>3.13</u>	<u>3.57</u>	Non-Certificated Subtotal	<u>3.57</u>	<u>4.45</u>	<u>4.45</u>
<u>9.08</u>	<u>10.67</u>	<u>10.74</u>	Total	<u>10.74</u>	<u>11.32</u>	<u>11.32</u>

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

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

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

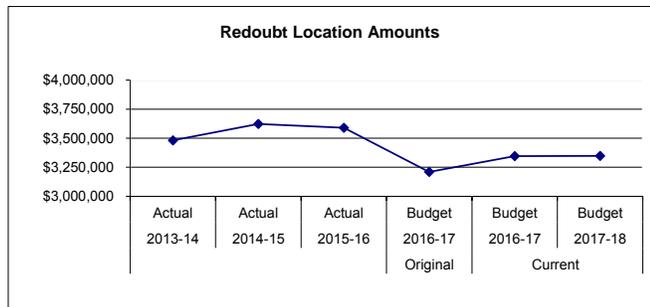


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,811,988	\$ 1,820,202	\$ 1,758,418	3100 Certificated Salaries	\$ 1,561,419	\$ 1,589,659	\$ 1,639,031	\$ 49,372	3
456,749	483,069	499,576	3200 Non-Certificated Salaries	471,097	512,324	506,838	(5,486)	(1)
974,656	1,037,289	1,126,280	3500 Employee Benefits	1,035,423	1,092,569	1,063,279	(29,290)	(3)
<u>3,243,393</u>	<u>3,340,560</u>	<u>3,384,274</u>	Subtotal - Personnel Services	<u>3,067,939</u>	<u>3,194,552</u>	<u>3,209,148</u>	<u>14,596</u>	0
122	250	1,081	4200 Staff Travel	1,500	1,500	1,500	-	-
7,417	6,815	7,191	4300 Utility Services	8,450	8,450	8,450	-	-
96,609	106,208	99,372	4350 Energy	87,500	85,196	85,196	-	-
7,694	10,445	8,264	4400 Other Purchased Services	5,096	5,096	3,997	(1,099)	(22)
125,284	157,268	79,847	4500 Supplies, Materials, and Media	38,066	49,064	38,139	(10,925)	(22)
771	700	700	4900 Other Expenses	1,221	1,221	1,221	-	-
<u>237,897</u>	<u>281,686</u>	<u>196,455</u>	Subtotal - Other	<u>141,833</u>	<u>150,527</u>	<u>138,503</u>	<u>(12,024)</u>	(8)
<u>959</u>	<u>459</u>	<u>9,367</u>	5100 Equipment	-	340	-	(340)	(100)
<u>\$ 3,482,249</u>	<u>\$ 3,622,705</u>	<u>\$ 3,590,096</u>	Location Totals	<u>\$ 3,209,772</u>	<u>\$ 3,345,419</u>	<u>\$ 3,347,651</u>	<u>\$ 2,232</u>	0



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
390.00	420.00	367.00	Enrollment in ADM (K-6)	336.00	369.00	335.00

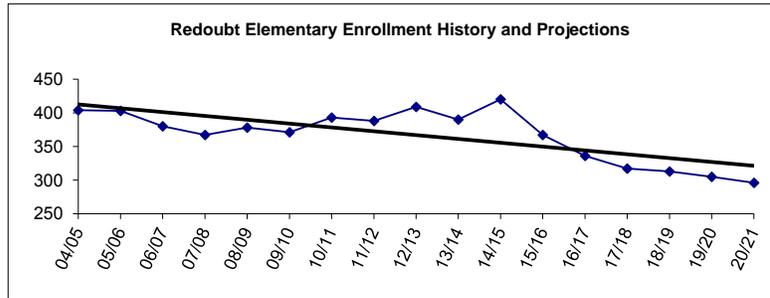
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
22.00	22.50	19.50	Teacher (Includes Quest)	16.50	17.00	17.00
1.90	2.50	2.10	Specialist*	2.10	2.30	2.30
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>26.90</u>	<u>28.00</u>	<u>24.60</u>	Certificated Subtotal	<u>21.60</u>	<u>22.30</u>	<u>22.30</u>
4.93	5.10	5.78	Special Ed Aide	5.78	5.78	5.78
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
2.00	2.00	2.00	Support	1.50	1.50	1.50
3.00	3.00	3.00	Custodian	3.00	3.00	2.50
<u>11.25</u>	<u>11.42</u>	<u>12.10</u>	Non-Certificated Subtotal	<u>11.60</u>	<u>11.60</u>	<u>11.10</u>
<u>38.15</u>	<u>39.42</u>	<u>36.70</u>	Total	<u>33.20</u>	<u>33.90</u>	<u>33.40</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.

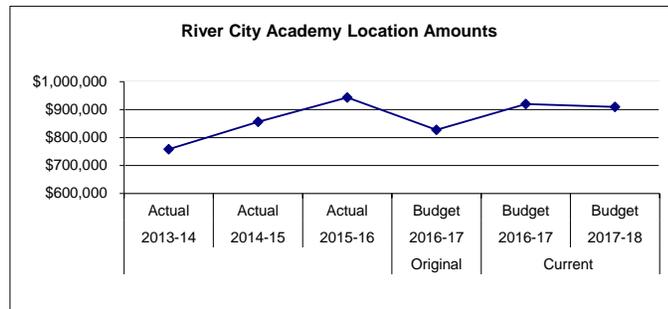


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 471,929	\$ 498,113	\$ 537,608	3100 Certificated Salaries	\$ 477,576	\$ 537,385	\$ 534,464	\$ (2,921)	(1)
45,541	87,295	84,118	3200 Non-Certificated Salaries	79,206	79,808	81,131	1,323	2
199,272	243,051	284,901	3500 Employee Benefits	255,252	285,915	278,385	(7,530)	(3)
<u>716,742</u>	<u>828,459</u>	<u>906,627</u>	Subtotal - Personnel Services	<u>812,034</u>	<u>903,108</u>	<u>893,980</u>	<u>(9,128)</u>	(1)
1,893	527	1,063	4200 Staff Travel	1,000	1,000	1,000	-	-
129	294	167	4300 Utility Services	200	200	200	-	-
890	605	703	4400 Other Purchased Services	1,844	1,844	1,617	(227)	(12)
18,513	22,458	18,444	4500 Supplies, Materials, and Media	11,787	12,872	12,197	(675)	(5)
1,434	1,216	1,254	4900 Other Expenses	474	994	994	-	-
<u>22,859</u>	<u>25,100</u>	<u>21,631</u>	Subtotal - Other	<u>15,305</u>	<u>16,910</u>	<u>16,008</u>	<u>(902)</u>	(5)
<u>18,759</u>	<u>2,494</u>	<u>15,221</u>	5100 Equipment	-	-	-	-	-
<u>\$ 758,360</u>	<u>\$ 856,053</u>	<u>\$ 943,479</u>	Location Totals	<u>\$ 827,339</u>	<u>\$ 920,018</u>	<u>\$ 909,988</u>	<u>\$ (10,030)</u>	(1)



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
70.00	87.00	77.00	Enrollment in ADM (7-12)	80.00	81.00	83.00

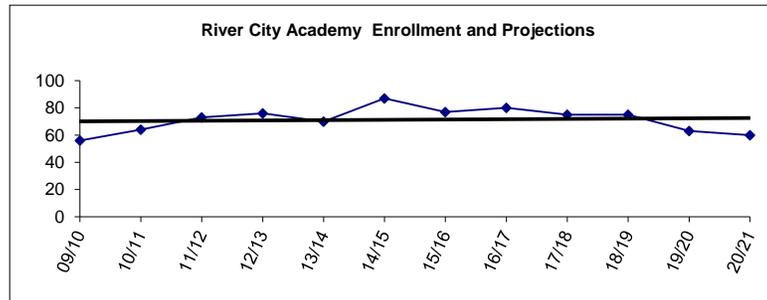
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.00	4.00	4.50	Teacher	4.00	4.00	4.00
0.57	0.25	0.45	Specialist*	0.05	0.25	0.05
1.00	1.48	1.14	Special Ed Teacher**	1.14	1.68	1.68
<u>6.57</u>	<u>6.73</u>	<u>7.09</u>	Certificated Subtotal	<u>6.19</u>	<u>6.93</u>	<u>6.73</u>
-	0.88	0.88	Special Ed Aide	0.88	0.88	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>1.01</u>	<u>1.89</u>	<u>1.89</u>	Non-Certificated Subtotal	<u>1.89</u>	<u>1.89</u>	<u>1.89</u>
<u>7.58</u>	<u>8.62</u>	<u>8.98</u>	Totals	<u>8.08</u>	<u>8.82</u>	<u>8.62</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.

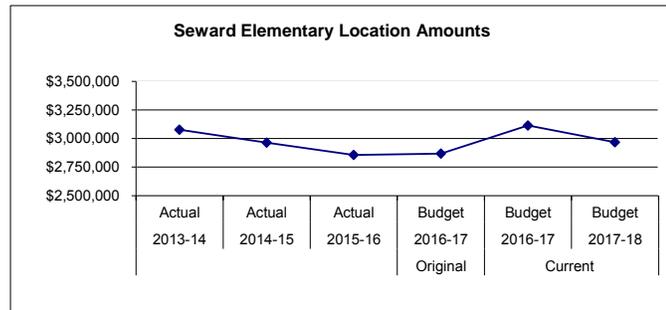


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 42 Seward Elementary

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,533,072	\$ 1,426,423	\$ 1,400,837	3100 Certificated Salaries	\$ 1,402,418	\$ 1,519,923	\$ 1,490,989	\$ (28,934)	(2)
400,561	379,181	340,662	3200 Non-Certificated Salaries	329,582	359,230	371,261	12,031	3
870,869	850,003	900,506	3500 Employee Benefits	902,630	991,690	883,477	(108,213)	(11)
<u>2,804,502</u>	<u>2,655,607</u>	<u>2,642,005</u>	Subtotal - Personnel Services	<u>2,634,630</u>	<u>2,870,843</u>	<u>2,745,727</u>	<u>(125,116)</u>	(4)
2,964	2,676	1,944	4200 Staff Travel	2,000	2,000	2,000	-	-
31,184	30,992	31,078	4300 Utility Services	30,100	30,100	30,100	-	-
152,611	161,258	109,766	4350 Energy	159,585	151,453	151,453	-	-
4,434	3,716	4,520	4400 Other Purchased Services	4,866	4,866	3,557	(1,309)	(27)
78,888	102,791	59,289	4500 Supplies, Materials, and Media	35,563	54,187	32,939	(21,248)	(39)
920	930	936	4900 Other Expenses	1,165	1,165	1,165	-	-
<u>271,001</u>	<u>302,363</u>	<u>207,533</u>	Subtotal - Other	<u>233,279</u>	<u>243,771</u>	<u>221,214</u>	<u>(22,557)</u>	(9)
<u>1,098</u>	<u>6,179</u>	<u>6,756</u>	5100 Equipment	-	-	-	-	-
<u>\$ 3,076,601</u>	<u>\$ 2,964,149</u>	<u>\$ 2,856,294</u>	Location Totals	<u>\$ 2,867,909</u>	<u>\$ 3,114,614</u>	<u>\$ 2,966,941</u>	<u>\$ (147,673)</u>	(5)



William H. Seward Elementary School serves grades pre-school - 6, 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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 42 Seward Elementary

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
338.00	305.00	313.00	Enrollment in ADM (PS-6)	304.00	304.00	273.00

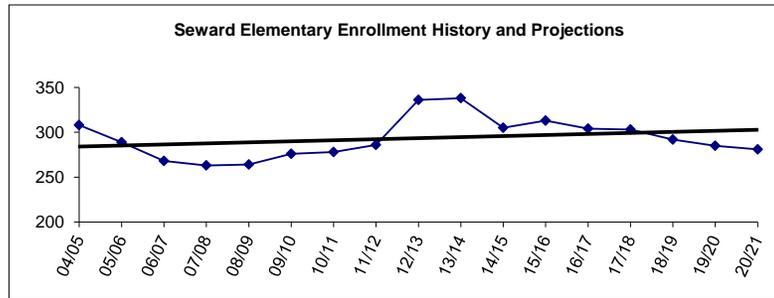
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.92	15.80	15.45	Teacher (Includes Quest)	15.45	16.45	14.45
1.50	1.70	1.33	Specialist*	1.33	0.84	1.33
3.75	3.08	2.73	Special Ed Teacher**	2.73	3.74	3.75
<u>23.17</u>	<u>21.58</u>	<u>20.51</u>	Certificated Subtotal	<u>20.51</u>	<u>22.03</u>	<u>20.53</u>
5.28	4.40	3.52	Special Ed Aide	3.52	4.40	4.40
0.44	0.44	0.44	Aide	0.44	0.44	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
3.00	2.50	2.50	Custodian	3.00	2.50	2.50
<u>11.10</u>	<u>9.72</u>	<u>8.84</u>	Non-Certificated Subtotal	<u>9.34</u>	<u>9.72</u>	<u>9.66</u>
<u>34.27</u>	<u>31.30</u>	<u>29.35</u>	Total	<u>29.85</u>	<u>31.75</u>	<u>30.19</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.

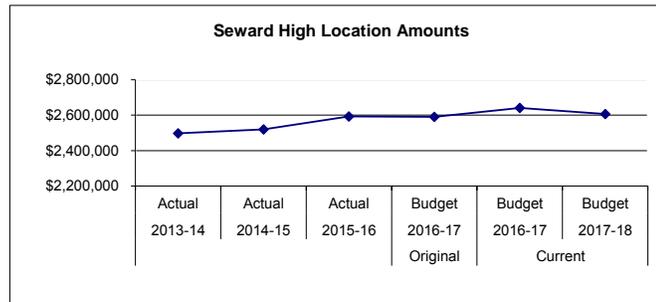


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 971,338	\$ 1,018,248	\$ 1,071,505	3100 Certificated Salaries	\$ 1,051,362	\$ 1,052,697	\$ 1,071,849	\$ 19,152	2
429,506	420,751	420,281	3200 Non-Certificated Salaries	381,376	394,028	395,123	1,095	0
607,497	648,564	711,882	3500 Employee Benefits	718,211	731,214	703,126	(28,088)	(4)
<u>2,008,341</u>	<u>2,087,563</u>	<u>2,203,668</u>	Subtotal - Personnel Services	<u>2,150,949</u>	<u>2,177,939</u>	<u>2,170,098</u>	<u>(7,841)</u>	(0)
1,539	-	-	4100 Professional and Technical Services	-	-	-	-	-
4,453	4,710	4,532	4200 Staff Travel	7,500	7,500	7,500	-	-
19,584	21,394	20,774	4250 Student Travel	-	19,255	-	(19,255)	(100)
110,149	105,314	108,463	4300 Utility Services	99,500	99,500	99,500	-	-
217,335	197,329	148,585	4350 Energy	285,000	279,248	279,248	-	-
4,145	4,820	4,251	4400 Other Purchased Services	5,476	7,211	6,127	(1,084)	(15)
89,715	85,244	42,743	4500 Supplies, Materials, and Media	37,976	44,772	38,608	(6,164)	(14)
3,979	3,934	4,224	4900 Other Expenses	4,581	5,215	5,215	-	-
<u>450,899</u>	<u>422,745</u>	<u>333,572</u>	Subtotal - Other	<u>440,033</u>	<u>462,701</u>	<u>436,198</u>	<u>(26,503)</u>	(6)
<u>38,303</u>	<u>10,134</u>	<u>55,229</u>	5100 Equipment	-	330	-	(330)	(100)
<u>\$ 2,497,543</u>	<u>\$ 2,520,442</u>	<u>\$ 2,592,469</u>	Location Totals	<u>\$ 2,590,982</u>	<u>\$ 2,640,970</u>	<u>\$ 2,606,296</u>	<u>\$ (34,674)</u>	(1)



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
175.00	183.00	177.00	Enrollment in ADM (9-12)	181.00	186.00	186.00

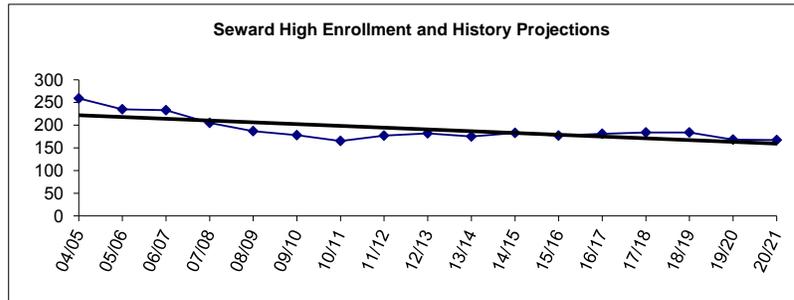
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.19	9.47	9.33	Teacher (Includes Quest)	8.53	8.63	8.63
1.83	2.00	1.09	Specialist*	1.09	1.10	1.10
1.00	1.00	2.41	Special Ed Teacher**	2.41	1.90	1.90
<u>13.02</u>	<u>13.47</u>	<u>13.83</u>	Certificated Subtotal	<u>13.03</u>	<u>12.63</u>	<u>12.63</u>
3.08	2.20	2.64	Special Ed Aide	2.64	2.64	2.64
0.44	0.44	1.94	Aide (ELL tutor budgeted @ Loc. 92)	0.44	1.94	1.94
0.22	0.22	0.22	Nurse***	0.22	0.22	0.22
3.00	3.00	1.50	Support	3.00	1.50	1.50
2.50	2.50	2.50	Custodian	2.50	2.50	2.00
<u>9.24</u>	<u>8.36</u>	<u>8.80</u>	Non-Certificated Subtotal	<u>8.80</u>	<u>8.80</u>	<u>8.30</u>
<u>22.26</u>	<u>21.83</u>	<u>22.63</u>	Total	<u>21.83</u>	<u>21.43</u>	<u>20.93</u>

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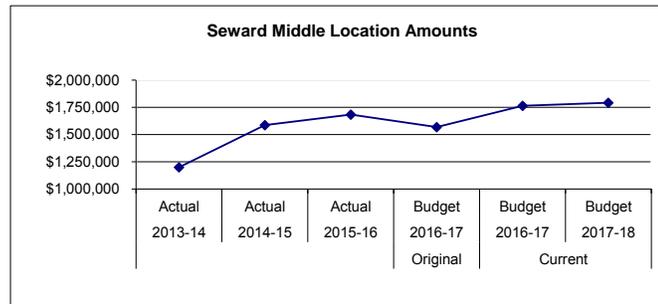


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 482,845	\$ 751,885	\$ 774,103	3100 Certificated Salaries	\$ 689,176	\$ 802,708	\$ 838,916	\$ 36,208	5
179,077	190,674	212,995	3200 Non-Certificated Salaries	206,752	221,685	217,681	(4,004)	(2)
283,972	398,587	473,990	3500 Employee Benefits	447,819	505,186	511,373	6,187	1
<u>945,894</u>	<u>1,341,146</u>	<u>1,461,088</u>	Subtotal - Personnel Services	<u>1,343,747</u>	<u>1,529,579</u>	<u>1,567,970</u>	<u>38,391</u>	<u>3</u>
2,297	1,766	1,250	4200 Staff Travel	1,500	1,500	1,500	-	-
3,375	3,991	4,047	4250 Student Travel	-	3,592	-	(3,592)	(100)
43,680	46,684	49,991	4300 Utility Services	46,200	46,200	46,200	-	-
159,223	142,029	125,640	4350 Energy	153,940	153,176	153,176	-	-
1,013	1,668	1,480	4400 Other Purchased Services	2,753	2,753	2,420	(333)	(12)
30,268	40,233	20,073	4500 Supplies, Materials, and Media	18,485	24,021	18,876	(5,145)	(21)
682	203	671	4900 Other Expenses	2,295	2,295	2,295	-	-
<u>240,538</u>	<u>236,574</u>	<u>203,152</u>	Subtotal - Other	<u>225,173</u>	<u>233,537</u>	<u>224,467</u>	<u>(9,070)</u>	<u>(4)</u>
13,144	8,321	19,814	5100 Equipment	-	2,036	-	(2,036)	(100)
<u>\$ 1,199,576</u>	<u>\$ 1,586,041</u>	<u>\$ 1,684,054</u>	Location Totals	<u>\$ 1,568,920</u>	<u>\$ 1,765,152</u>	<u>\$ 1,792,437</u>	<u>\$ 27,285</u>	<u>2</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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
81.00	128.00	142.00	Enrollment in ADM (6-8)	119.00	122.00	124.00

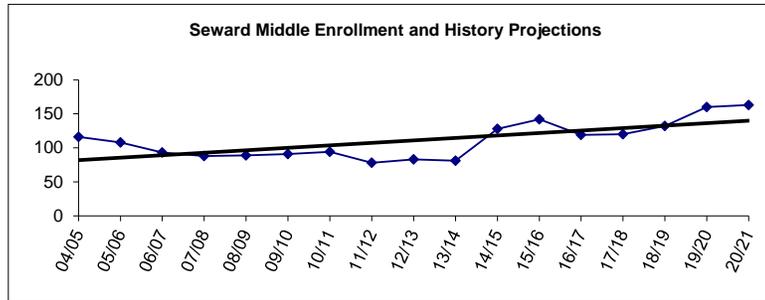
FTE's Included In Current Budget

0.80	0.80	0.80	Administrator	0.80	0.80	0.80
4.96	7.78	8.77	Teacher (Includes Quest)	7.27	7.99	7.99
-	0.08	0.12	Specialist*	0.12	0.12	0.12
1.00	1.65	1.50	Special Ed Teacher**	1.50	2.00	2.00
<u>6.76</u>	<u>10.31</u>	<u>11.19</u>	Certificated Subtotal	<u>9.69</u>	<u>10.91</u>	<u>10.91</u>
0.88	0.88	1.76	Special Ed Aide	1.76	1.76	1.76
0.44	-	0.44	Aide	-	0.44	0.44
0.53	0.53	0.53	Nurse***	0.53	0.53	0.53
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>4.23</u>	<u>3.79</u>	<u>5.11</u>	Non-Certificated Subtotal	<u>4.67</u>	<u>5.11</u>	<u>5.11</u>
<u>10.99</u>	<u>14.10</u>	<u>16.30</u>	Totals	<u>14.36</u>	<u>16.02</u>	<u>16.02</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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 05 Skyview High

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2017-18 Budget	Change	% Of Change
\$ 1,661,747	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
530,443	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
903,600	-	-	3500 Employee Benefits	-	-	-	-	-
<u>3,095,790</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
600	-	-	4100 Professional and Technical Services	-	-	-	-	-
9,125	-	-	4200 Staff Travel	-	-	-	-	-
24,307	-	-	4250 Student Travel	-	-	-	-	-
14,340	-	-	4300 Utility Services	-	-	-	-	-
352,708	-	-	4350 Energy	-	-	-	-	-
13,142	-	-	4400 Other Purchased Services	-	-	-	-	-
37,455	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
4,914	-	-	4900 Other Expenses	-	-	-	-	-
<u>456,591</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>23,471</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 3,575,852</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Skyview High School was closed at the end of FY2014 and consolidated with Soldotna High School to house the students in grades 10-12 with Soldotna Prep opening to house the 9th grades students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 05 Skyview High

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
261.00	-	-	Enrollment in ADM (9-12)	-	-	-

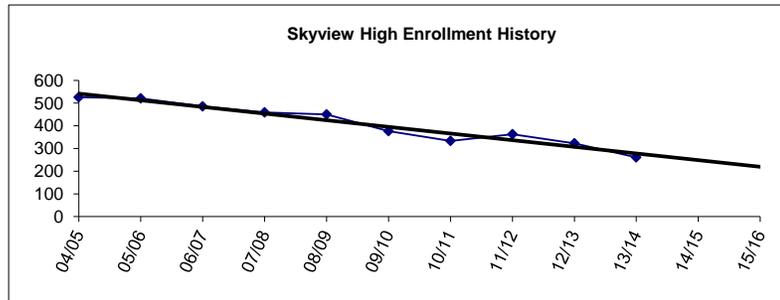
FTE's Included In Current Budget

1.00	-	-	Administrator	-	-	-
16.50	-	-	Teacher (Includes Quest)	-	-	-
2.64	-	-	Specialist*	-	-	-
3.00	-	-	Special Ed Teacher**	-	-	-
<u>23.14</u>	<u>-</u>	<u>-</u>	Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
1.76	-	-	Special Ed Aide	-	-	-
0.44	-	-	Aide	-	-	-
0.74	-	-	Nurse***	-	-	-
3.51	-	-	Support	-	-	-
4.50	-	-	Custodians	-	-	-
<u>10.95</u>	<u>-</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>34.09</u>	<u>-</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</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.

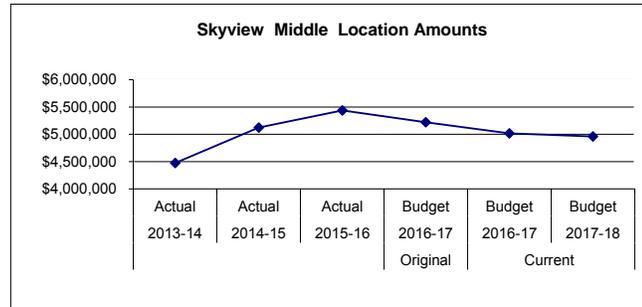


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 2,404,659	\$ 2,389,488	\$ 2,436,794	3100 Certificated Salaries	\$ 2,394,855	\$ 2,420,754	\$ 2,468,520	\$ 47,766	2
533,693	711,177	852,200	3200 Non-Certificated Salaries	818,887	662,159	651,804	(10,355)	(2)
1,211,580	1,405,683	1,619,845	3500 Employee Benefits	1,664,678	1,579,446	1,508,686	(70,760)	(4)
<u>4,149,932</u>	<u>4,506,348</u>	<u>4,908,839</u>	Subtotal - Personnel Services	<u>4,878,420</u>	<u>4,662,359</u>	<u>4,629,010</u>	<u>(33,349)</u>	(1)
-	62	-	4200 Staff Travel	1,000	1,000	1,000	-	-
6,974	8,128	9,503	4250 Student Travel	-	7,351	-	(7,351)	(100)
16,820	15,536	16,448	4300 Utility Services	12,955	12,955	12,955	-	-
174,100	383,565	376,432	4350 Energy	250,000	243,467	243,467	-	-
5,071	8,874	9,952	4400 Other Purchased Services	7,571	7,681	6,024	(1,657)	(22)
109,509	155,805	85,255	4500 Supplies, Materials, and Media	68,168	81,548	66,601	(14,947)	(18)
1,439	1,558	1,393	4900 Other Expenses	2,297	2,497	2,497	-	-
<u>313,913</u>	<u>573,528</u>	<u>498,983</u>	Subtotal - Other	<u>341,991</u>	<u>356,499</u>	<u>332,544</u>	<u>(23,955)</u>	(7)
<u>9,487</u>	<u>43,451</u>	<u>29,436</u>	5100 Equipment	-	148	-	(148)	(100)
<u>\$ 4,473,332</u>	<u>\$ 5,123,327</u>	<u>\$ 5,437,258</u>	Location Totals	<u>\$ 5,220,411</u>	<u>\$ 5,019,006</u>	<u>\$ 4,961,554</u>	<u>\$ (57,452)</u>	(1)



Skyview Middle School serves students in grades 7-8, and is located in Soldotna. Soldotna lies ten miles inland from Cook Inlet and borders the Kenai River. Students enjoy a comprehensive academic program with a wide variety of electives which include art, wood, and metal shop, music, digital photography, computers and health. A wide range of extra-curricular activities are also offered including, soccer, cross country running, basketball, wrestling, Nordic skiing, volleyball, track and Battle of the Books.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
367.00	384.00	418.00	Enrollment in ADM (7-8)	429.00	409.00	414.00

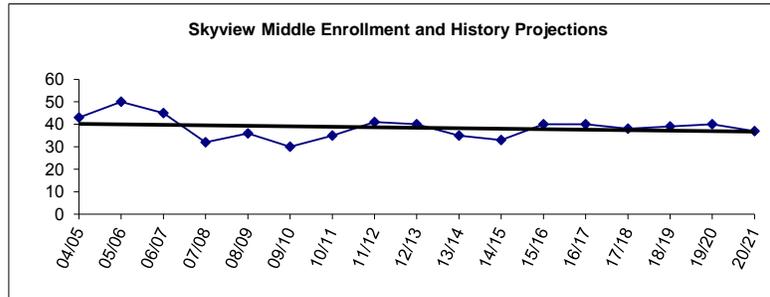
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.50	21.00	22.00	Teacher (Includes Quest)	22.00	22.50	22.00
2.79	2.20	2.53	Specialist*	2.53	2.42	2.42
6.00	5.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>32.29</u>	<u>30.20</u>	<u>32.53</u>	Certificated Subtotal	<u>32.53</u>	<u>32.92</u>	<u>32.42</u>
6.16	8.80	9.68	Special Ed Aide	9.68	5.28	5.28
1.32	1.32	1.88	Aide	0.88	1.88	1.88
0.88	0.88	1.88	Nurse***	0.88	1.88	1.88
2.50	3.50	2.00	Support	4.00	2.00	2.00
<u>3.50</u>	<u>4.00</u>	<u>4.00</u>	Custodian	<u>4.50</u>	<u>4.50</u>	<u>3.50</u>
<u>14.36</u>	<u>18.50</u>	<u>19.44</u>	Non-Certificated Subtotal	<u>19.94</u>	<u>15.54</u>	<u>14.54</u>
<u>46.65</u>	<u>48.70</u>	<u>51.97</u>	Total	<u>52.47</u>	<u>48.46</u>	<u>46.96</u>

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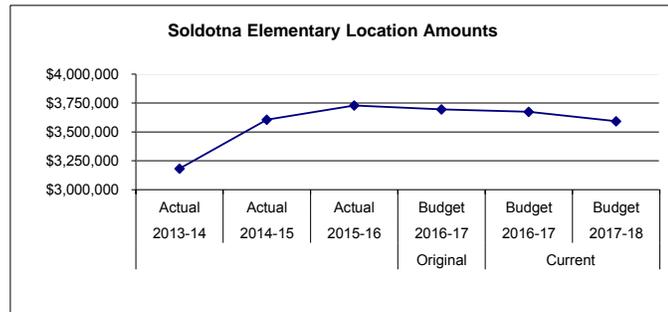


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,561,810	\$ 1,702,120	\$ 1,764,268	3100 Certificated Salaries	\$ 1,773,849	\$ 1,692,113	\$ 1,689,455	\$ (2,658)	(0)
487,412	572,065	586,580	3200 Non-Certificated Salaries	570,096	591,003	598,916	7,913	1
946,128	1,099,635	1,210,298	3500 Employee Benefits	1,218,265	1,241,104	1,175,802	(65,302)	(5)
<u>2,995,350</u>	<u>3,373,820</u>	<u>3,561,146</u>	Subtotal - Personnel Services	<u>3,562,210</u>	<u>3,524,220</u>	<u>3,464,173</u>	<u>(60,047)</u>	(2)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,015	833	1,070	4200 Staff Travel	1,500	1,500	1,500	-	-
8,318	8,503	5,521	4300 Utility Services	6,899	6,899	6,899	-	-
89,888	108,226	102,021	4350 Energy	82,500	81,095	81,095	-	-
6,260	6,045	5,977	4400 Other Purchased Services	4,659	4,754	3,434	(1,320)	(28)
80,539	101,723	51,012	4500 Supplies, Materials, and Media	36,547	54,786	34,157	(20,629)	(38)
760	830	700	4900 Other Expenses	1,216	1,216	1,216	-	-
<u>186,780</u>	<u>226,160</u>	<u>166,301</u>	Subtotal - Other	<u>133,321</u>	<u>150,250</u>	<u>128,301</u>	<u>(21,949)</u>	(15)
955	5,745	1,075	5100 Equipment	-	-	-	-	-
<u>\$ 3,183,085</u>	<u>\$ 3,605,725</u>	<u>\$ 3,728,522</u>	Location Totals	<u>\$ 3,695,531</u>	<u>\$ 3,674,470</u>	<u>\$ 3,592,474</u>	<u>\$ (81,996)</u>	(2)



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
295.00	316.00	343.00	Enrollment in ADM (PS-6)	304.00	330.00	281.00

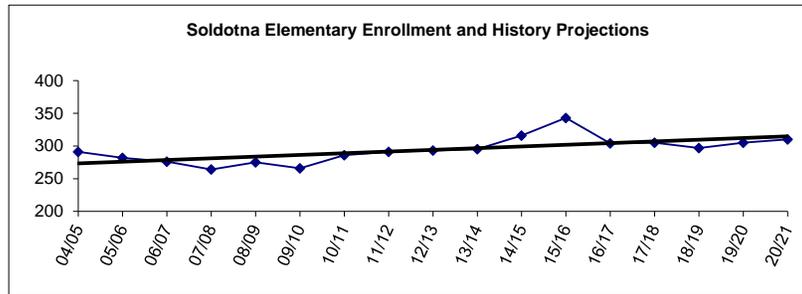
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.55	15.93	16.06	Teacher (Includes Quest)	15.91	15.65	14.65
1.78	1.57	2.11	Specialist*	2.11	1.34	1.33
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.07	5.08
<u>22.33</u>	<u>23.50</u>	<u>24.17</u>	Certificated Subtotal	<u>24.02</u>	<u>23.06</u>	<u>22.06</u>
8.42	8.43	9.30	Special Ed Aide	9.30	10.18	10.18
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
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	2.50	2.50	Custodian	2.50	2.50	2.00
<u>13.42</u>	<u>13.43</u>	<u>14.30</u>	Non-Certificated Subtotal	<u>14.30</u>	<u>15.18</u>	<u>14.68</u>
<u><u>35.75</u></u>	<u><u>36.93</u></u>	<u><u>38.47</u></u>	Total	<u><u>38.32</u></u>	<u><u>38.24</u></u>	<u><u>36.74</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.

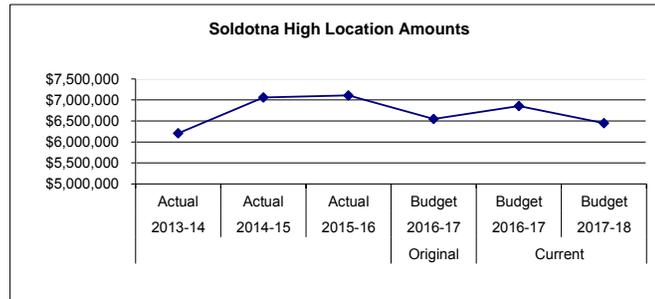


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 2,820,679	\$ 3,344,888	\$ 3,196,489	3100 Certificated Salaries	\$ 2,998,326	\$ 3,160,840	\$ 3,049,128	\$ (111,712)	(4)
1,007,298	1,032,871	1,117,394	3200 Non-Certificated Salaries	1,033,639	1,006,333	994,026	(12,307)	(1)
1,685,578	1,906,437	2,106,733	3500 Employee Benefits	2,002,963	2,129,437	1,894,458	(234,979)	(11)
<u>5,513,555</u>	<u>6,284,196</u>	<u>6,420,616</u>	Subtotal - Personnel services	<u>6,034,928</u>	<u>6,296,610</u>	<u>5,937,612</u>	<u>(358,998)</u>	(6)
1,944	-	-	4100 Professional and Technical Services	-	-	-	-	-
10,097	13,057	10,825	4200 Staff Travel	8,000	8,000	8,000	-	-
31,423	34,228	33,236	4250 Student Travel	-	30,805	-	(30,805)	(100)
23,639	24,015	25,145	4300 Utility Services	24,883	24,883	24,883	-	-
351,462	386,977	416,536	4350 Energy	347,500	343,885	343,885	-	-
16,298	15,309	20,186	4400 Other Purchased Services	18,324	22,077	19,088	(2,989)	(14)
236,690	204,500	134,761	4500 Supplies, Materials, and Media	105,969	117,851	103,907	(13,944)	(12)
8,597	9,652	9,628	4900 Other Expenses	7,244	9,602	9,602	-	-
<u>680,150</u>	<u>687,738</u>	<u>650,317</u>	Subtotal - Other	<u>511,920</u>	<u>557,103</u>	<u>509,365</u>	<u>(47,738)</u>	(9)
12,238	87,535	38,699	5100 Equipment	-	-	-	-	-
<u>\$ 6,205,943</u>	<u>\$ 7,059,469</u>	<u>\$ 7,109,632</u>	Location Totals	<u>\$ 6,546,848</u>	<u>\$ 6,853,713</u>	<u>\$ 6,446,977</u>	<u>\$ (406,736)</u>	(6)



Soldotna High School, home of the Stars, serves students in grades 9-12 and is located in the heart of the City of Soldotna, 150 miles south of Anchorage. SoHi prides itself on an extensive variety of academic, activity, and athletic programs and strives to incorporate technology into instruction. SoHi has been highly accredited by the Northwest Accreditation Commission for over thirty years. SoHi students have received honors in Future Problem Solving, Academic Decathlon, VFW Voice of Democracy, Skills USA Leaders and Caring for the Kenai. Athletic teams have garnered top GPA honors, as well as regional and state top finishes. SoHi also offers students Consumer Science coursework, college credit through the University of Alaska, Anchorage as well as Process Technology program.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
531.00	570.00	560.00	Enrollment in ADM (9-12)	569.00	533.00	551.00

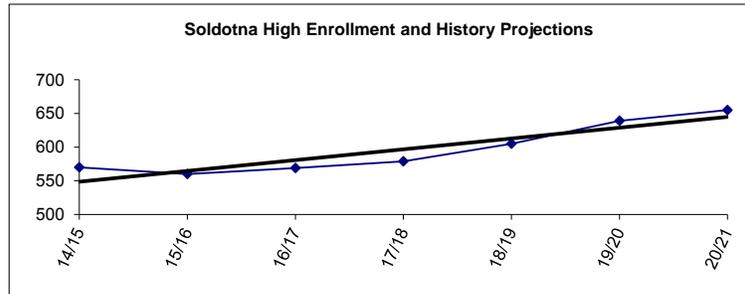
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
28.10	30.55	29.20	Teacher (Includes Quest)	26.00	28.90	25.50
3.85	4.90	4.87	Specialist*	4.87	4.30	4.30
5.58	6.25	7.10	Special Ed Teacher**	7.10	7.25	7.25
<u>39.53</u>	<u>43.70</u>	<u>43.17</u>	Certificated Subtotal	<u>39.97</u>	<u>42.45</u>	<u>39.05</u>
13.11	10.74	11.44	Special Ed Aide	11.44	11.44	11.44
0.44	0.44	1.44	Aide	0.44	1.44	1.44
0.88	1.00	2.00	Nurse***	1.00	2.00	2.00
5.00	5.50	3.50	Support	5.00	3.50	3.00
5.50	6.00	6.00	Custodian	5.50	5.50	5.00
<u>24.93</u>	<u>23.68</u>	<u>24.38</u>	Non-Certificated Subtotal	<u>23.38</u>	<u>23.88</u>	<u>22.88</u>
<u>64.46</u>	<u>67.38</u>	<u>67.55</u>	Total	<u>63.35</u>	<u>66.33</u>	<u>61.93</u>

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

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

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



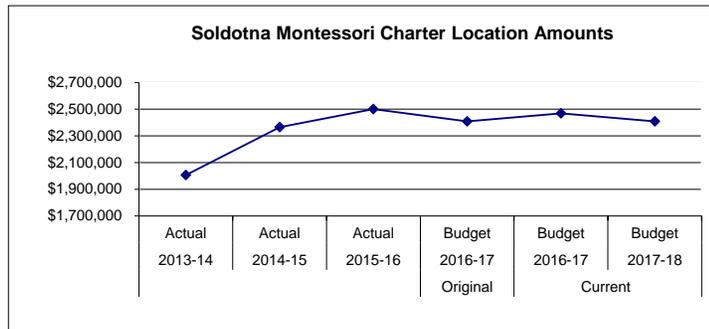
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 64 Soldotna Montessori Charter School

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 835,258	\$ 814,464	\$ 828,251	3100 Certificated Salaries	\$ 825,995	\$ 803,276	\$ 922,955	\$ 119,679	15
309,334	322,150	345,378	3200 Non-Certificated Salaries	343,497	284,947	294,688	9,741	3
528,432	553,759	647,506	3500 Employee Benefits	656,028	605,595	612,391	6,796	1
<u>1,673,024</u>	<u>1,690,373</u>	<u>1,821,135</u>	Subtotal - Personnel Services	<u>1,825,520</u>	<u>1,693,818</u>	<u>1,830,034</u>	<u>136,216</u>	<u>8</u>
38,492	30,819	29,428	4100 Professional and Technical Services	30,000	20,000	20,000	-	-
33,407	64,476	63,758	4200 Staff Travel	-	2,626	-	(2,626)	(100)
180	699	180	4250 Student Travel	-	-	-	-	-
3,501	3,730	3,629	4300 Utility Services	2,300	2,300	2,300	-	-
36,253	36,252	41,523	4350 Energy	17,208	17,208	17,208	-	-
3,747	384,730	395,284	4400 Other Purchased Services	400	400,540	895	(399,645)	(100)
100,300	77,998	68,016	4500 Supplies, Materials, and Media	5,043	69,906	52,373	(17,533)	(25)
8,707	600	1,197	4900 Other Expenses	5,322	261,732	5,396	(256,336)	(98)
-	-	-	4900 Other Expenses - Additional Allowable	446,712	-	403,829	403,829	-
93,524	74,789	76,670	4950 Indirect Costs	75,432	-	77,128	77,128	-
<u>318,111</u>	<u>674,093</u>	<u>679,685</u>	Subtotal - Other	<u>582,417</u>	<u>774,312</u>	<u>579,129</u>	<u>(195,183)</u>	<u>(25)</u>
15,157	262	-	5100 Equipment	-	-	-	-	100
<u>\$ 2,006,292</u>	<u>\$ 2,364,728</u>	<u>\$ 2,500,820</u>	Location Totals	<u>\$ 2,407,937</u>	<u>\$ 2,468,130</u>	<u>\$ 2,409,163</u>	<u>\$ (58,967)</u>	<u>(2)</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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 64 Soldotna Montessori Charter School

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
165.00	153.00	162.00	Enrollment in ADM (K-6)	164.00	162.00	167.00

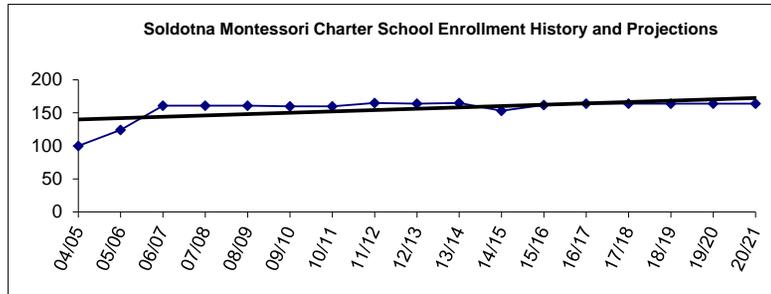
FTE's Included In Current Budget

0.49	0.49	0.49	Administrator	0.49	0.49	0.49
9.45	9.57	9.44	Teacher (Includes Quest)	9.44	9.35	9.35
0.37	0.37	0.38	Specialist*	0.37	0.25	0.25
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.31</u>	<u>11.43</u>	<u>11.31</u>	Certificated Subtotal	<u>11.30</u>	<u>11.09</u>	<u>11.09</u>
2.20	2.20	2.20	Special Ed Aide	2.20	1.32	1.32
5.28	5.02	5.90	Aide	5.90	4.78	4.78
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>9.80</u>	<u>9.54</u>	<u>10.42</u>	Non-Certificated Subtotal	<u>10.42</u>	<u>8.42</u>	<u>8.42</u>
<u>21.11</u>	<u>20.97</u>	<u>21.73</u>	Total	<u>21.72</u>	<u>19.51</u>	<u>19.51</u>

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

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

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



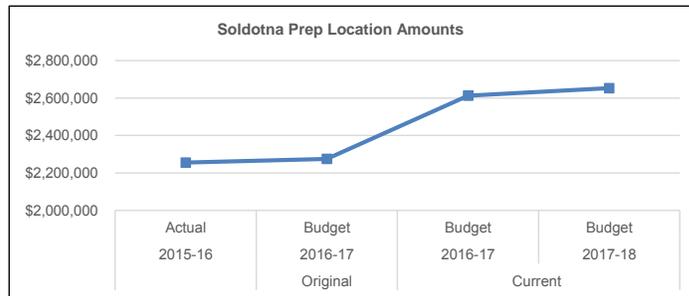
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ 1,034,040	\$ 986,306	3100 Certificated Salaries	\$ 1,013,877	\$ 1,111,675	\$ 1,151,783	\$ 40,108	4
-	373,330	333,434	3200 Non-Certificated Salaries	347,010	443,804	459,248	15,444	3
-	630,174	666,212	3500 Employee Benefits	707,666	845,432	841,547	(3,885)	(0)
-	2,037,544	1,985,952	Subtotal - Personnel Services	2,068,553	2,400,911	2,452,578	51,667	2
-	283	208	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	1,000	1,000	1,000	-	-
-	361	262	4250 Student Travel	-	450	-	(450)	(100)
-	11,689	11,698	4300 Utility Services	10,464	10,464	10,464	-	-
-	173,719	171,530	4350 Energy	150,000	141,710	141,710	-	-
-	3,969	3,916	4400 Other Purchased Services	5,373	5,373	4,692	(681)	(13)
-	49,249	45,227	4500 Supplies, Materials, and Media	39,758	50,198	40,095	(10,103)	(20)
-	3,714	2,794	4900 Other Expenses	-	2,250	2,250	-	-
-	242,984	235,635	Subtotal - Other	206,595	211,445	200,211	(11,234)	(5)
-	2,235	34,106	5100 Equipment	-	-	-	-	-
\$ -	\$ 2,282,763	\$ 2,255,693	Location Totals	\$ 2,275,148	\$ 2,612,356	\$ 2,652,789	\$ 40,433	2

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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
-	198.00	183.00	Enrollment in ADM (9)	210.00	197.00	210.00

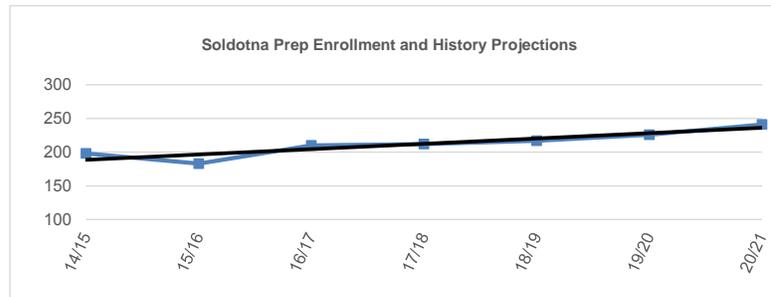
FTE's Included In Current Budget

-	1.00	1.00	Administrator	1.00	1.00	1.00
-	9.65	9.40	Teacher (Includes Quest)	10.10	10.00	10.10
-	1.65	1.15	Specialist*	1.15	1.15	1.15
-	2.00	2.00	Special Ed Teacher**	2.00	3.00	3.00
-	14.30	13.55	Certificated Subtotal	14.25	15.15	15.25
-	2.64	1.76	Special Ed Aide	1.76	5.28	5.28
-	0.44	0.44	Aide	0.44	0.44	0.44
-	0.74	1.36	Nurse***	0.74	1.49	1.49
-	1.51	0.88	Support	2.50	1.00	1.75
-	3.00	3.00	Custodian	3.00	3.00	2.50
-	8.33	7.44	Non-Certificated Subtotal	8.44	11.21	11.46
-	22.63	20.99	Total	22.69	26.36	26.71

* "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.

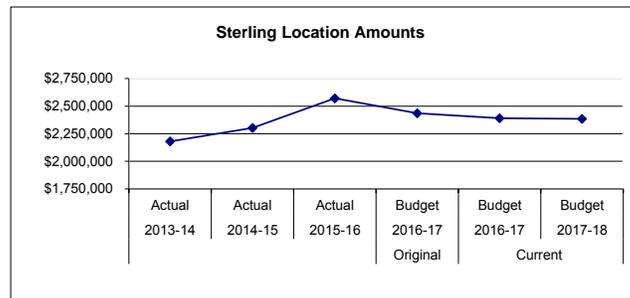


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,122,643	\$ 1,125,314	\$ 1,223,833	3100 Certificated Salaries	\$ 1,143,694	\$ 1,083,756	\$ 1,119,330	\$ 35,574	3
280,251	305,342	346,350	3200 Non-Certificated Salaries	355,375	358,065	341,667	(16,398)	(5)
635,588	691,235	844,666	3500 Employee Benefits	818,718	821,724	807,612	(14,112)	(2)
<u>2,038,482</u>	<u>2,121,891</u>	<u>2,414,849</u>	Subtotal - Personnel Services	<u>2,317,787</u>	<u>2,263,545</u>	<u>2,268,609</u>	<u>5,064</u>	<u>0</u>
3,197	1,832	3,018	4200 Staff Travel	3,300	2,400	2,400	-	-
8,555	9,330	9,540	4300 Utility Services	10,200	10,200	10,200	-	-
75,447	81,159	86,036	4350 Energy	72,500	72,500	72,500	-	-
3,195	4,106	4,831	4400 Other Purchased Services	3,592	3,646	2,924	(722)	(20)
49,722	81,789	47,312	4500 Supplies, Materials, and Media	26,669	38,128	26,640	(11,488)	(30)
659	601	700	4900 Other Expenses	710	710	710	-	-
<u>140,775</u>	<u>178,817</u>	<u>151,437</u>	Subtotal - Other	<u>116,971</u>	<u>127,584</u>	<u>115,374</u>	<u>(12,210)</u>	<u>(10)</u>
<u>864</u>	<u>1,069</u>	<u>4,567</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,180,121</u>	<u>\$ 2,301,777</u>	<u>\$ 2,570,853</u>	Location Totals	<u>\$ 2,434,758</u>	<u>\$ 2,391,129</u>	<u>\$ 2,383,983</u>	<u>\$ (7,146)</u>	<u>(0)</u>



Sterling Elementary School serves grades pre-school - 6, and is located in Sterling, Alaska, 12 miles east of Soldotna. Sterling Elementary School offers a comprehensive elementary program that includes vocal and instrumental music, physical education, art, and remedial and advanced academic programs. Students have the opportunity to participate in a variety of extra-curricular activities, including forensics, Battle of the Books, intramural sports, and band. The school also involves student's in several community service projects throughout the year, such as the annual Share in the Giving food and gift collections drive to benefit residents of the Sterling community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
208.00	243.00	238.00	Enrollment in ADM (K-6)	226.00	232.00	227.00

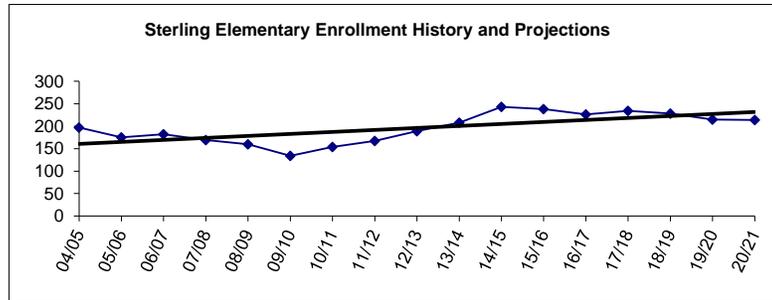
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.30	13.21	13.70	Teacher (Includes Quest)	12.70	13.20	13.20
0.60	0.71	1.10	Specialist*	1.10	0.90	0.90
3.00	2.85	2.80	Special Ed Teacher**	2.80	2.00	2.00
<u>17.90</u>	<u>17.77</u>	<u>18.60</u>	Certificated Subtotal	<u>17.60</u>	<u>17.10</u>	<u>17.10</u>
3.52	4.40	5.28	Special Ed Aide	5.28	5.28	5.28
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	2.00	Custodian	2.00	2.00	2.00
<u>7.78</u>	<u>8.66</u>	<u>9.54</u>	Non-Certificated Subtotal	<u>9.54</u>	<u>9.54</u>	<u>9.54</u>
<u>25.68</u>	<u>26.43</u>	<u>28.14</u>	Total	<u>27.14</u>	<u>26.64</u>	<u>26.64</u>

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

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

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

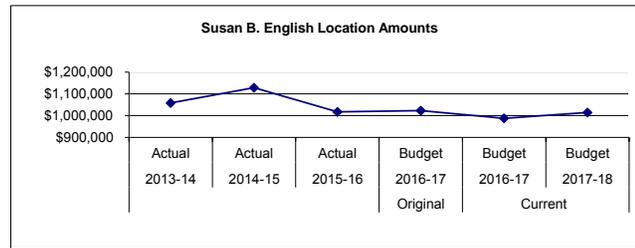


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 310,208	\$ 317,821	\$ 311,435	3100 Certificated Salaries	\$ 258,024	\$ 290,533	\$ 300,747	\$ 10,214	4
202,461	212,731	183,913	3200 Non-Certificated Salaries	209,513	155,699	174,016	18,317	12
248,202	264,885	277,661	3500 Employee Benefits	261,465	238,850	250,007	11,157	5
<u>760,871</u>	<u>795,437</u>	<u>773,009</u>	Subtotal - Personnel Services	<u>729,002</u>	<u>685,082</u>	<u>724,770</u>	<u>39,688</u>	6
3,401	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,617	3,342	3,576	4200 Staff Travel	5,000	5,000	5,000	-	-
4,441	5,272	3,081	4250 Student Travel	-	4,745	-	(4,745)	(100)
24,825	24,539	26,871	4300 Utility Services	26,715	26,715	26,715	-	-
224,910	239,063	180,738	4350 Energy	239,780	235,490	235,490	-	-
4,231	4,069	3,411	4400 Other Purchased Services	5,129	5,129	4,961	(168)	(3)
22,137	32,779	16,574	4500 Supplies, Materials, and Media	14,002	21,453	13,392	(8,061)	(38)
4,280	5,209	4,369	4900 Other Expenses	3,714	3,862	3,862	-	-
<u>290,842</u>	<u>314,273</u>	<u>238,620</u>	Subtotal - Other	<u>294,340</u>	<u>302,394</u>	<u>289,420</u>	<u>(12,974)</u>	(4)
6,763	18,759	5,355	5100 Equipment	-	-	-	-	-
<u>\$ 1,058,476</u>	<u>\$ 1,128,469</u>	<u>\$ 1,016,984</u>	Location Totals	<u>\$ 1,023,342</u>	<u>\$ 987,476</u>	<u>\$ 1,014,190</u>	<u>\$ 26,714</u>	3



Susan B. English is a K-12 school and is located in Seldovia, Alaska. The community is accessible only by air or water. Susan B. English's students participate in a comprehensive program which includes academic and vocational offerings, as well as music and athletics. Students consistently perform above average on standardized assessments. The climate of the school is characterized by strong parental and community support. The facility includes a large gymnasium, pool, baseball field and separate vocational building.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
48.00	40.00	45.00	Enrollment in ADM (K-12)	36.00	32.00	31.00

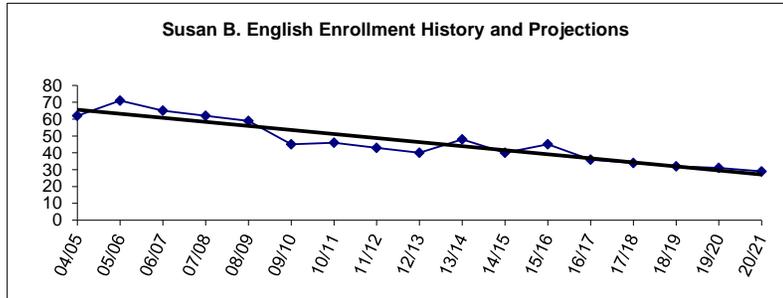
FTE's Included In Current Budget

0.50	0.67	0.67	Administrator	0.67	0.67	0.67
3.50	3.33	2.83	Teacher (Includes Quest)	1.83	2.33	2.33
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.50	0.35	0.61	Special Ed Teacher**	0.61	0.53	0.53
<u>4.70</u>	<u>4.55</u>	<u>4.31</u>	Certificated Subtotal	<u>3.31</u>	<u>3.73</u>	<u>3.73</u>
0.88	0.88	0.88	Special Ed Aide	0.88	-	-
-	-	0.63	Aide	-	0.63	1.00
0.10	0.10	0.10	Nurse***	0.10	0.10	0.10
1.51	1.88	0.88	Support	1.88	0.88	0.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.49</u>	<u>4.86</u>	<u>4.49</u>	Non-Certificated Subtotal	<u>4.86</u>	<u>3.61</u>	<u>3.98</u>
<u>9.19</u>	<u>9.41</u>	<u>8.80</u>	Total	<u>8.17</u>	<u>7.34</u>	<u>7.71</u>

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

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

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

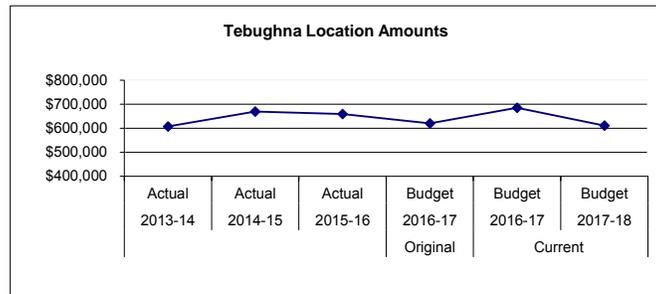


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 230,425	\$ 243,834	\$ 224,039	3100 Certificated Salaries	\$ 227,146	\$ 257,166	\$ 207,484	\$ (49,682)	(19)
70,460	76,163	73,394	3200 Non-Certificated Salaries	67,234	76,313	79,806	3,493	5
129,017	138,857	146,889	3500 Employee Benefits	152,905	176,015	156,884	(19,131)	(11)
<u>429,902</u>	<u>458,854</u>	<u>444,322</u>	Subtotal - Personnel Services	<u>447,285</u>	<u>509,494</u>	<u>444,174</u>	<u>(65,320)</u>	(13)
2,984	6,156	3,665	4200 Staff Travel	6,500	6,500	6,500	-	-
600	1,000	1,000	4250 Student Travel	-	900	-	(900)	(100)
63,905	74,555	104,514	4300 Utility Services	66,850	66,850	66,850	-	-
78,317	96,207	84,325	4350 Energy	82,000	77,088	77,088	-	-
1,961	3,128	3,242	4400 Other Purchased Services	3,297	3,297	3,063	(234)	(7)
20,342	25,208	11,953	4500 Supplies, Materials, and Media	8,987	15,367	7,676	(7,691)	(50)
8,228	4,570	6,486	4900 Other Expenses	5,685	5,765	5,765	-	-
<u>176,337</u>	<u>210,824</u>	<u>215,185</u>	Subtotal - Other	<u>173,319</u>	<u>175,767</u>	<u>166,942</u>	<u>(8,825)</u>	(5)
1,093	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 607,332</u>	<u>\$ 669,678</u>	<u>\$ 659,507</u>	Location Totals	<u>\$ 620,604</u>	<u>\$ 685,261</u>	<u>\$ 611,116</u>	<u>\$ (74,145)</u>	(11)



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 Environmental Camp, Winter Survival Camp and a community garden.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
35.00	33.00	40.00	Enrollment in ADM (K-12)	40.00	30.00	30.00

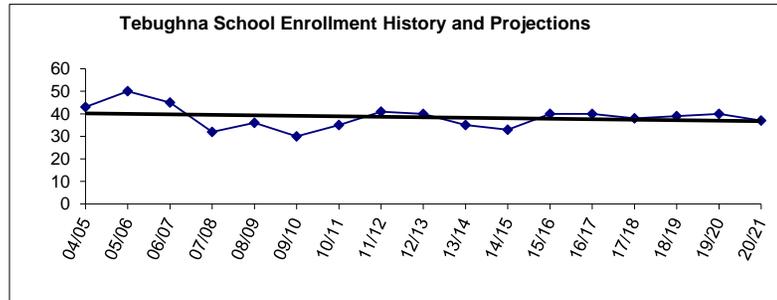
FTE's Included In Current Budget

0.50	1.00	1.00	Administrator	1.00	0.50	0.50
2.00	2.00	1.50	Teacher (Includes Quest)	1.50	2.50	2.00
-	-	-	Specialist *	-	0.05	0.05
0.50	-	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	Certificated Subtotal	<u>3.00</u>	<u>3.55</u>	<u>3.05</u>
0.08	0.08	0.08	Nurse ***	0.08	0.08	0.08
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>1.96</u>	<u>1.96</u>	<u>1.96</u>
<u>4.96</u>	<u>4.96</u>	<u>4.96</u>	Total	<u>4.96</u>	<u>5.51</u>	<u>5.01</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.

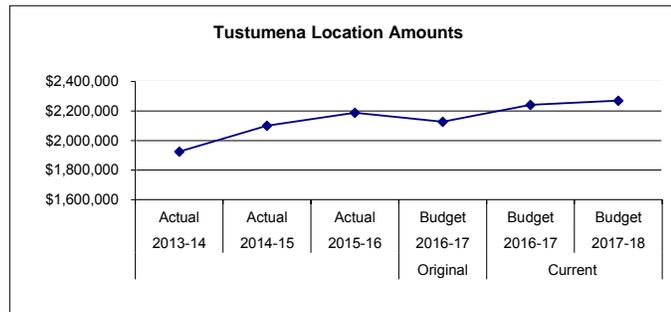


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,038,606	\$ 1,106,880	\$ 1,051,930	3100 Certificated Salaries	\$ 1,054,034	\$ 1,091,491	\$ 1,123,859	\$ 32,368	3
207,664	232,630	294,956	3200 Non-Certificated Salaries	278,793	300,966	311,711	10,745	4
529,785	570,833	680,266	3500 Employee Benefits	666,132	708,987	707,911	(1,076)	(0)
<u>1,776,055</u>	<u>1,910,343</u>	<u>2,027,152</u>	Subtotal - Personnel Services	<u>1,998,959</u>	<u>2,101,444</u>	<u>2,143,481</u>	<u>42,037</u>	2
450	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,808	1,862	1,800	4200 Staff Travel	3,300	3,300	2,400	(900)	(27)
3,195	3,557	3,073	4300 Utility Services	3,400	3,400	3,400	-	-
98,627	111,006	114,747	4350 Energy	95,000	95,000	95,000	-	-
2,547	3,295	2,767	4400 Other Purchased Services	2,962	2,962	2,296	(666)	(22)
40,717	64,609	31,768	4500 Supplies, Materials, and Media	23,098	33,621	22,460	(11,161)	(33)
704	700	560	4900 Other Expenses	1,009	1,009	1,009	-	-
<u>148,048</u>	<u>185,029</u>	<u>154,715</u>	Subtotal - Other	<u>128,769</u>	<u>139,292</u>	<u>126,565</u>	<u>(12,727)</u>	(9)
917	4,796	6,715	5100 Equipment	-	76	-	(76)	(100)
<u>\$ 1,925,020</u>	<u>\$ 2,100,168</u>	<u>\$ 2,188,582</u>	Location Totals	<u>\$ 2,127,728</u>	<u>\$ 2,240,812</u>	<u>\$ 2,270,046</u>	<u>\$ 29,234</u>	1



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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
180.00	176.00	182.00	Enrollment in ADM (K-6)	180.00	176.00	172.00

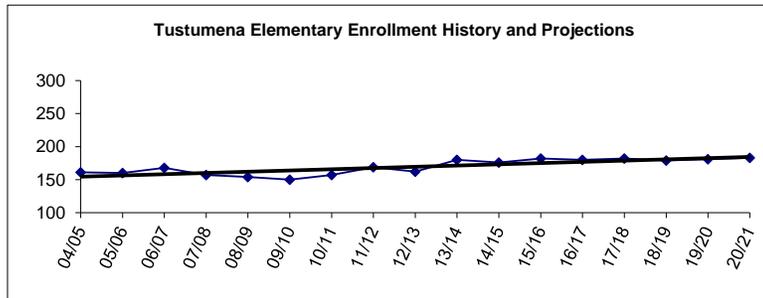
FTE's Included In Current Budget

1.00	1.00	0.80	Administrator	0.80	0.80	0.80
10.20	11.28	10.80	Teacher (Includes Quest)	10.80	10.80	10.80
0.86	0.65	0.67	Specialist*	0.67	0.85	0.85
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.06</u>	<u>14.93</u>	<u>14.27</u>	Certificated Subtotal	<u>14.27</u>	<u>14.45</u>	<u>14.45</u>
2.14	2.14	3.02	Special Ed Aide	3.02	3.52	3.52
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.71	0.18	0.71	Nurse***	0.71	0.70	0.70
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.23</u>	<u>5.70</u>	<u>7.11</u>	Non-Certificated Subtotal	<u>7.11</u>	<u>7.60</u>	<u>7.60</u>
<u>20.29</u>	<u>20.63</u>	<u>21.38</u>	Total	<u>21.38</u>	<u>22.05</u>	<u>22.05</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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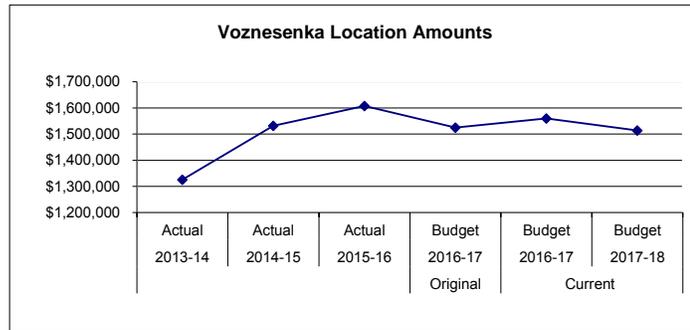
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 53 Voznesenka Elementary / High

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 585,635	\$ 672,018	\$ 730,826	3100 Certificated Salaries	\$ 690,957	\$ 712,905	\$ 709,628	\$ (3,277)	(0)
221,900	230,362	249,370	3200 Non-Certificated Salaries	239,392	239,048	242,286	3,238	1
363,621	423,327	481,607	3500 Employee Benefits	478,324	483,581	446,074	(37,507)	(8)
<u>1,171,156</u>	<u>1,325,707</u>	<u>1,461,803</u>	Subtotal - Personnel Services	<u>1,408,673</u>	<u>1,435,534</u>	<u>1,397,988</u>	<u>(37,546)</u>	(3)
3,057	1,870	1,528	4200 Staff Travel	2,000	2,000	2,000	-	-
1,189	1,374	6,188	4250 Student Travel	-	1,237	-	(1,237)	(100)
7,223	9,885	8,988	4300 Utility Services	10,607	10,607	10,607	-	-
21,485	21,326	21,177	4350 Energy	17,000	16,325	16,325	-	-
72,170	105,697	79,206	4400 Other Purchased Services	71,778	72,597	72,080	(517)	(1)
40,443	56,884	26,209	4500 Supplies, Materials, and Media	13,879	19,703	13,222	(6,481)	(33)
1,414	1,374	1,302	4900 Other Expenses	1,280	1,389	1,389	-	-
<u>146,981</u>	<u>198,410</u>	<u>144,598</u>	Subtotal - Other	<u>116,544</u>	<u>123,858</u>	<u>115,623</u>	<u>(8,235)</u>	(7)
<u>7,577</u>	<u>7,309</u>	<u>1,137</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,325,714</u>	<u>\$ 1,531,426</u>	<u>\$ 1,607,538</u>	Location Totals	<u>\$ 1,525,217</u>	<u>\$ 1,559,392</u>	<u>\$ 1,513,611</u>	<u>\$ (45,781)</u>	(3)



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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 53 Voznesenka Elementary / High

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
110.00	118.00	114.00	Enrollment in ADM (K-12)	106.00	106.00	102.00

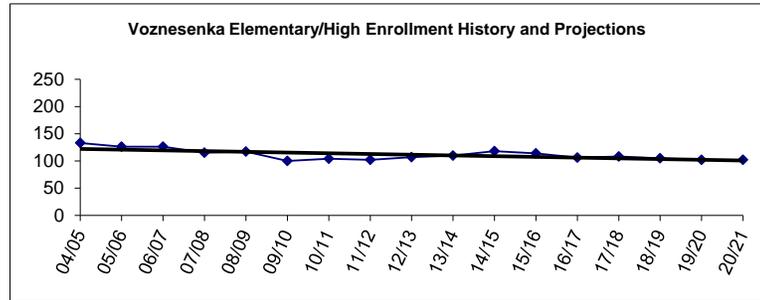
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	7.40	7.70	Teacher (Includes Quest)	7.70	7.50	7.00
0.30	0.17	0.17	Specialist*	0.17	0.37	0.37
1.70	1.68	2.00	Special Ed Teacher**	1.50	1.00	1.00
<u>8.00</u>	<u>9.75</u>	<u>10.37</u>	Certificated Subtotal	<u>9.87</u>	<u>9.37</u>	<u>8.87</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.64	2.64	Aide	2.64	2.64	2.64
0.20	0.20	0.20	Nurse***	0.20	0.20	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>5.47</u>	<u>5.47</u>	<u>5.47</u>	Non-Certificated Subtotal	<u>5.47</u>	<u>5.47</u>	<u>5.47</u>
<u>13.47</u>	<u>15.22</u>	<u>15.84</u>	Total	<u>15.34</u>	<u>14.84</u>	<u>14.34</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.

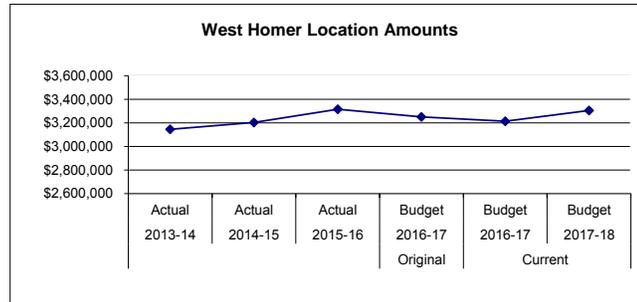


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,460,369	\$ 1,493,080	\$ 1,500,989	3100 Certificated Salaries	\$ 1,476,889	\$ 1,404,454	\$ 1,517,423	\$ 112,969	8
510,541	522,146	526,797	3200 Non-Certificated Salaries	539,237	546,247	534,311	(11,936)	(2)
928,479	938,643	1,070,476	3500 Employee Benefits	1,076,068	1,096,094	1,093,272	(2,822)	(0)
<u>2,899,389</u>	<u>2,953,869</u>	<u>3,098,262</u>	Subtotal - Personnel Services	<u>3,092,194</u>	<u>3,046,795</u>	<u>3,145,006</u>	<u>98,211</u>	3
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,378	1,352	912	4200 Staff Travel	1,500	1,679	1,500	(179)	(11)
-	780	-	4250 Student Travel	-	-	-	-	-
10,111	6,635	8,574	4300 Utility Services	12,682	12,682	12,682	-	-
149,235	127,004	127,300	4350 Energy	110,000	110,000	110,000	-	-
5,073	5,136	5,389	4400 Other Purchased Services	3,715	3,880	3,390	(490)	(13)
68,577	96,157	48,775	4500 Supplies, Materials, and Media	29,827	37,650	32,268	(5,382)	(14)
920	930	1,111	4900 Other Expenses	750	750	750	-	-
<u>235,294</u>	<u>237,994</u>	<u>192,061</u>	Subtotal - Other	<u>158,474</u>	<u>166,641</u>	<u>160,590</u>	<u>(6,051)</u>	(4)
<u>10,513</u>	<u>11,532</u>	<u>25,135</u>	5100 Equipment	-	640	-	(640)	(100)
<u>\$ 3,145,196</u>	<u>\$ 3,203,395</u>	<u>\$ 3,315,458</u>	Location Totals	<u>\$ 3,250,668</u>	<u>\$ 3,214,076</u>	<u>\$ 3,305,596</u>	<u>\$ 91,520</u>	3



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
232.00	234.00	240.00	Enrollment in ADM (3-6)	235.00	248.00	261.00

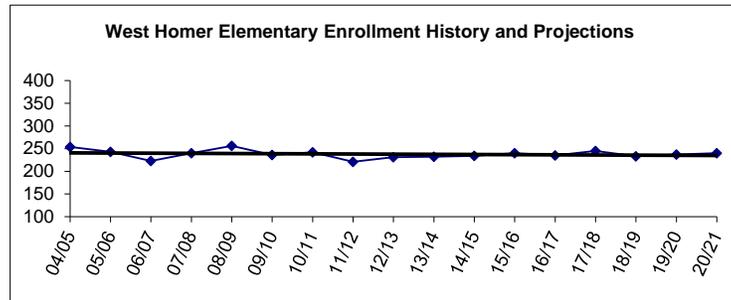
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	12.50	13.00	Teacher (Includes Quest)	13.00	14.00	15.00
1.38	1.95	1.88	Specialist*	1.88	1.93	1.93
5.00	5.00	5.00	Special Ed Teacher**	5.00	4.00	4.00
<u>20.38</u>	<u>20.45</u>	<u>20.88</u>	Certificated Subtotal	<u>20.88</u>	<u>20.93</u>	<u>21.93</u>
9.68	9.68	8.80	Special Ed Aide	8.80	8.80	8.80
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	3.00	Custodian	3.00	3.00	3.00
<u>14.79</u>	<u>14.79</u>	<u>13.91</u>	Non-Certificated Subtotal	<u>13.91</u>	<u>13.91</u>	<u>13.91</u>
<u>35.17</u>	<u>35.24</u>	<u>34.79</u>	Total	<u>34.79</u>	<u>34.84</u>	<u>35.84</u>

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

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

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



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 35,363	\$ 36,651	\$ 36,564	3200 Non-Certificated Salaries	\$ 36,226	\$ 36,621	\$ 38,067	\$ 1,446	4
86,633	93,259	100,347	3500 Employee Benefits	102,288	84,792	83,877	(915)	(1)
<u>121,996</u>	<u>129,910</u>	<u>136,911</u>	Subtotal - Personnel Services	<u>138,514</u>	<u>121,413</u>	<u>121,944</u>	<u>531</u>	
88,479	107,734	179,450	4100 Professional and Technical Services	100,000	100,000	100,000	-	-
45,953	43,985	36,672	4200 Staff Travel	44,550	44,550	44,550	-	-
27	-	-	4300 Utility Services	200	200	200	-	-
5,032	2,556	5,780	4400 Other Purchased Services	5,800	18,800	18,800	-	-
6,163	3,305	3,639	4500 Supplies, Materials, and Media	3,400	4,095	4,095	-	-
33,600	33,600	33,300	4800 Tuition and Stipends	33,600	33,600	33,600	-	-
27,425	27,646	27,869	4900 Other Expenses	28,900	28,900	28,900	-	-
<u>206,679</u>	<u>218,826</u>	<u>286,710</u>	Subtotal - Other	<u>216,450</u>	<u>230,145</u>	<u>230,145</u>	<u>-</u>	<u>-</u>
-	-	434	5100 Equipment	-	9,773	38,761	-	-
<u>\$ 328,675</u>	<u>\$ 348,736</u>	<u>\$ 424,055</u>	Location Totals	<u>\$ 354,964</u>	<u>\$ 361,331</u>	<u>\$ 390,850</u>	<u>\$ 531</u>	<u>0</u>

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

Major long-term issues and concerns: Graduation rates, equity between various types of schools, Effective Instruction, Career and Technical Education and low Pupil/Teacher ratios.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Non-Certificated Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 160,000	\$ 238,731	\$ 145,598	3100 Certificated Salaries	\$ 151,145	\$ 153,299	\$ 156,923	\$ 3,624	2
165,104	57,633	126,164	3200 Non-Certificated Salaries	118,505	120,537	126,319	5,782	5
91,559	100,821	107,533	3500 Employee Benefits	106,684	109,870	117,156	7,286	7
<u>416,663</u>	<u>397,185</u>	<u>379,295</u>	Subtotal - Personnel Services	<u>376,334</u>	<u>383,706</u>	<u>400,398</u>	<u>16,692</u>	4
7,488	7,738	-	4100 Professional and Technical Services	23,150	23,150	23,150	-	-
28,855	11,194	18,403	4200 Staff Travel	26,850	26,850	23,850	(3,000)	(11)
15,329	18,133	20,324	4300 Utility Services	11,750	11,750	11,750	-	-
5,239	14,400	16,604	4400 Other Purchased Services	6,600	6,600	6,600	-	-
20,548	21,948	13,144	4500 Supplies, Materials, and Media	16,800	18,375	16,800	(1,575)	(9)
2,631	2,370	2,553	4900 Other Expenses	5,500	5,500	8,500	3,000	55
<u>80,090</u>	<u>75,783</u>	<u>71,028</u>	Subtotal - Other	<u>90,650</u>	<u>92,225</u>	<u>90,650</u>	<u>(1,575)</u>	(2)
-	1,826	949	5100 Equipment	-	2,849	-	(2,849)	-
<u>\$ 496,753</u>	<u>\$ 474,794</u>	<u>\$ 451,272</u>	Location Totals	<u>\$ 466,984</u>	<u>\$ 478,780</u>	<u>\$ 491,048</u>	<u>\$ 12,268</u>	3

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.

Major long-term issues and concerns: Encourage and support district-wide focus on Effectice Instruction methods to promote student success, encourage increased collaboration among all staff and use of quality processes to promote efficiencies.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 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 ***	-	-	-
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Support	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Non-Certificated Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u><u>2.50</u></u>	<u><u>2.50</u></u>	<u><u>2.50</u></u>	Total	<u><u>2.50</u></u>	<u><u>2.50</u></u>	<u><u>2.50</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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 72 Assistant Superintendent Instructional Support

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ 8,454	\$ 290	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
172,678	185,140	188,026	3200 Non-Certificated Salaries	142,937	145,041	151,176	6,135	4
72,593	80,343	85,926	3500 Employee Benefits	62,379	63,799	65,251	1,452	2
<u>245,271</u>	<u>273,937</u>	<u>274,242</u>	Subtotal - Personnel Services	<u>205,316</u>	<u>208,840</u>	<u>216,427</u>	<u>7,587</u>	<u>4</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
10,190	8,676	10,223	4200 Staff Travel	10,800	10,800	7,800	(3,000)	(28)
3,838	4,664	5,455	4300 Utility Services	3,050	3,050	3,050	-	-
10,051	9,989	11,818	4350 Energy	9,411	9,411	9,411	-	-
258,424	257,591	254,859	4400 Other Purchased Services	255,050	250,958	250,958	-	-
478,107	573,090	765,970	4450 Insurance Premiums	765,970	765,970	765,970	-	-
8,778	24,137	7,611	4500 Supplies, Materials, and Media	12,900	19,179	16,992	(2,187)	(11)
474	347	440	4900 Other Expenses	1,237	1,237	4,237	3,000	243
<u>769,862</u>	<u>878,494</u>	<u>1,056,376</u>	Subtotal - Other	<u>1,058,418</u>	<u>1,060,605</u>	<u>1,058,418</u>	<u>(2,187)</u>	<u>(0)</u>
599	5,006	10,934	5100 Equipment	-	-	-	-	-
<u>\$ 1,015,732</u>	<u>\$ 1,157,437</u>	<u>\$ 1,341,552</u>	Location Totals	<u>\$ 1,263,734</u>	<u>\$ 1,269,445</u>	<u>\$ 1,274,845</u>	<u>\$ 5,400</u>	<u>0</u>

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.

Major long-term issues and concerns: Working with the legislature and borough to secure funding that allows sustainability of educational programs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 72 Assistant Superintendent Instructional Support

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 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 ***	-	-	-
0.50	0.50	0.50	Support	-	-	-
1.50	1.50	1.50	Non-Certified Subtotal	1.00	1.00	1.00
1.50	1.50	1.50	Total	1.00	1.00	1.00

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

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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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 73 Assistant Superintendent Instruction

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 171,049	\$ 85,436	\$ 168,178	3100 Certificated Salaries	\$ 182,510	\$ 182,050	\$ 186,364	\$ 4,314	2
69,644	77,993	59,258	3200 Non-Certificated Salaries	59,326	59,947	62,089	2,142	4
71,627	53,522	80,335	3500 Employee Benefits	82,126	83,831	84,315	484	1
<u>312,320</u>	<u>216,951</u>	<u>307,771</u>	Subtotal - Personnel Services	<u>323,962</u>	<u>325,828</u>	<u>332,768</u>	<u>6,940</u>	2
12,152	-	38,500	4100 Professional and Technical Services	3,000	3,000	3,000	-	-
14,452	10,398	31,596	4200 Staff Travel	14,000	14,000	11,000	(3,000)	(21)
2,948	3,582	4,022	4300 Utility Services	2,750	2,750	2,750	-	-
17,343	1,728	433	4400 Other Purchased Services	50	50	50	-	-
7,702	2,918	2,672	4500 Supplies, Materials, and Media	2,000	3,972	2,000	(1,972)	(50)
98,072	93,932	105,023	4900 Other Expenses	124,715	124,715	127,715	3,000	2
<u>152,669</u>	<u>112,558</u>	<u>182,246</u>	Subtotal - Other	<u>146,515</u>	<u>148,487</u>	<u>146,515</u>	<u>(1,972)</u>	(1)
<u>1,497</u>	<u>3,771</u>	<u>515</u>	5100 Equipment	-	2,193	-	(2,193)	-
<u>\$ 466,486</u>	<u>\$ 333,280</u>	<u>\$ 490,532</u>	Location Totals	<u>\$ 470,477</u>	<u>\$ 476,508</u>	<u>\$ 479,283</u>	<u>\$ 2,775</u>	1

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

Major long-term issues and concerns: Common Assessments; Standards based reporting; Improvement Through Collaboration; Effective Instruction and Leadership Evaluation System.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 73 Assistant Superintendent Instruction

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

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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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 74 Fiscal Services

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 65	\$ 9,267	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
611,026	660,589	665,228	3200 Non-Certificated Salaries	641,718	650,865	604,926	(45,939)	(7)
319,360	346,981	387,002	3500 Employee Benefits	369,634	379,470	341,155	(38,315)	(10)
<u>930,451</u>	<u>1,016,837</u>	<u>1,052,230</u>	Subtotal - Personnel Services	<u>1,011,352</u>	<u>1,030,335</u>	<u>946,081</u>	<u>(84,254)</u>	(8)
58,070	66,366	62,561	4100 Professional and Technical Services	63,700	63,700	63,700	-	-
30,153	25,924	18,139	4200 Staff Travel	25,000	25,000	22,000	(3,000)	(12)
15,756	16,561	15,806	4300 Utility Services	15,000	15,000	15,000	-	-
6,171	6,474	7,762	4400 Other Purchased Services	10,250	10,250	10,250	-	-
10,797	13,461	10,126	4500 Supplies, Materials, and Media	11,000	11,000	11,000	-	-
2,505	2,660	2,625	4900 Other Expenses	2,500	2,500	5,500	3,000	120
(215,738)	(167,885)	(150,075)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>(92,286)</u>	<u>(36,439)</u>	<u>(33,056)</u>	Subtotal - Other	<u>(72,550)</u>	<u>(72,550)</u>	<u>(72,550)</u>	-	-
-	5,072	3,360	5100 Equipment	-	-	-	-	-
<u>\$ 838,165</u>	<u>\$ 985,470</u>	<u>\$ 1,022,534</u>	Location Totals	<u>\$ 938,802</u>	<u>\$ 957,785</u>	<u>\$ 873,531</u>	<u>\$ (84,254)</u>	(9)

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.

Major long-term issues and concerns: The Finance Department oversees all accounting functions for all funds for the District, including payroll, accounts payable, fixed assets, risk management, budgeting and financial reporting. The department also supports administration and the board with information regarding school funding issues. The Finance Department's primary internal contacts are with school secretaries and bookkeepers and department secretaries who support administrators.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 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 ***	-	-	-
8.50	8.50	8.50	Support	8.00	8.00	7.00
9.50	9.50	9.50	Non-Certificated Subtotal	9.00	9.00	8.00
9.50	9.50	9.50	Total	9.00	9.00	8.00

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ 10,678	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
238,860	215,697	114,399	3200 Non-Certificated Salaries	136,592	138,479	141,672	3,193	2
112,623	117,358	87,083	3500 Employee Benefits	69,646	71,392	70,741	(651)	(1)
<u>351,483</u>	<u>343,733</u>	<u>201,482</u>	Subtotal - Personnel Services	<u>206,238</u>	<u>209,871</u>	<u>212,413</u>	<u>2,542</u>	1
1,228	3,075	3,005	4100 Professional and Technical Services	2,000	2,575	2,575	-	-
6,650	15,561	10,658	4200 Staff Travel	14,950	14,375	11,375	(3,000)	(21)
853	541	499	4300 Utility Services	400	400	400	-	-
5,270	4,949	4,798	4400 Other Purchased Services	700	27,054	27,054	-	-
23,494	56,556	3,125	4500 Supplies, Materials, and Media	19,050	18,858	18,701	(157)	(1)
8,540	595	895	4900 Other Expenses	-	-	3,000	3,000	-
<u>46,035</u>	<u>81,277</u>	<u>22,980</u>	Subtotal - Other	<u>37,100</u>	<u>63,262</u>	<u>63,105</u>	<u>(157)</u>	(0)
<u>1,387,226</u>	<u>78,585</u>	<u>128,429</u>	5100 Equipment	-	349	349	-	-
<u>\$ 1,784,744</u>	<u>\$ 503,595</u>	<u>\$ 352,891</u>	Location Totals	<u>\$ 243,338</u>	<u>\$ 273,482</u>	<u>\$ 275,867</u>	<u>\$ 2,385</u>	1

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.

Major long-term issues and concerns: The combined area of all KPBSD school building rooftops covers more than 50 acres. Energy efficiency; upkeep and safety of building and grounds; school summer camper host program; safe and efficient transportation of students are all ongoing issues.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 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>
-	-	-	Nurse ***	-	-	-
2.00	2.00	1.00	Support	0.50	0.50	0.50
<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	Non-Certificated Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>3.00</u>	<u>3.00</u>	<u>2.00</u>	Total	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 436,397	\$ 430,121	\$ 489,704	3200 Non-Certificated Salaries	\$ 479,611	\$ 482,092	\$ 500,970	\$ 18,878	4
236,459	254,793	318,581	3500 Employee Benefits	320,241	327,879	330,167	2,288	1
<u>672,856</u>	<u>684,914</u>	<u>808,285</u>	Subtotal - Personnel Services	<u>799,852</u>	<u>809,971</u>	<u>831,137</u>	<u>21,166</u>	3
5,253	4,014	2,359	4200 Staff Travel	4,000	4,000	4,000	-	-
6,266	8,075	7,272	4300 Utility Services	7,800	7,800	7,800	-	-
116,375	84,956	86,565	4350 Energy	75,000	75,000	75,000	-	-
11,285	14,161	9,333	4400 Other Purchased Services	13,050	13,110	13,110	-	-
73,938	51,792	86,315	4500 Supplies, Materials, and Media	64,050	63,018	63,018	-	-
1,001	1,776	970	4900 Other Expenses	1,100	1,100	1,100	-	-
(216,949)	(168,828)	(150,917)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>(2,831)</u>	<u>(4,054)</u>	<u>41,897</u>	Subtotal - Other	<u>(35,000)</u>	<u>(35,972)</u>	<u>(35,972)</u>	<u>-</u>	-
<u>139,924</u>	<u>127,409</u>	<u>4,484</u>	5100 Equipment	<u>5,500</u>	<u>6,472</u>	<u>6,472</u>	<u>-</u>	-
<u>\$ 809,949</u>	<u>\$ 808,269</u>	<u>\$ 854,666</u>	Location Totals	<u>\$ 770,352</u>	<u>\$ 780,471</u>	<u>\$ 801,637</u>	<u>\$ 21,166</u>	3

Function: The mission of the Purchasing department is to cost-effectively provide quality goods and services to the students and staff of the Kenai Peninsula Borough School District. Our goal is to maintain the highest standards of ethics and professionalism and to preserve the best interests of the District as we provide genuine value and timely service. The KPBSD Warehouse staff works to receive and deliver products to schools and departments in support of the business of the school district. Warehouse staff maintain a catalog of items purchased in bulk and available for use.

Major long-term issues and concerns: Continue to improve in efficiency and effectiveness while providing service to all schools and departments of the district.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.50	7.50	8.75	Support	8.75	8.75	8.75
-	-	-	Custodian	-	-	-
7.50	7.50	8.75	Non-Certificated Subtotal	8.75	8.75	8.75
<u>7.50</u>	<u>7.50</u>	<u>8.75</u>	Total	<u>8.75</u>	<u>8.75</u>	<u>8.75</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 6,295	\$ 2,711	\$ 39,975	3100 Certificated Salaries	\$ 2,000	\$ 123,994	\$ 127,800	\$ 3,806	3
549,658	545,725	514,031	3200 Non-Certificated Salaries	783,592	625,163	639,227	14,064	2
277,256	304,514	318,577	3500 Employee Benefits	366,220	321,353	321,359	6	0
<u>833,209</u>	<u>852,950</u>	<u>872,583</u>	Subtotal - Personnel Services	<u>1,151,812</u>	<u>1,070,510</u>	<u>1,088,386</u>	<u>17,876</u>	2
63,711	49,387	47,631	4100 Professional and Technical Services	63,270	193,157	202,000	8,843	5
25,876	31,800	26,261	4200 Staff Travel	51,300	51,500	47,300	(4,200)	(8)
7,044	8,416	9,568	4300 Utility Services	7,100	7,100	7,100	-	-
56,926	55,366	63,280	4400 Other Purchased Services	18,600	18,600	18,600	-	-
43,685	21,503	20,504	4500 Supplies, Materials, and Media	16,100	13,609	13,809	200	1
24,946	29,971	36,108	4900 Other Expenses	46,000	46,000	43,000	(3,000)	(7)
<u>(108,550)</u>	<u>(84,472)</u>	<u>(75,511)</u>	4950 Indirect Costs	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	-
<u>113,638</u>	<u>111,971</u>	<u>127,841</u>	Subtotal - Other	<u>102,370</u>	<u>229,966</u>	<u>231,809</u>	<u>1,843</u>	1
6,400	16,315	7,961	5100 Equipment	3,000	9,567	4,000	(5,567)	100
<u>\$ 953,247</u>	<u>\$ 981,236</u>	<u>\$ 1,008,385</u>	Location Totals	<u>\$ 1,257,182</u>	<u>\$ 1,310,043</u>	<u>\$ 1,324,195</u>	<u>\$ 14,152</u>	1

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.

Major long-term issues and concerns: Health care plan and promoting wellness for employees and their families; employee recruitment and staffing; labor relations and labor regulation compliance.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
FTE's Included In Current Budget						
1.00	-	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	-	-	Certificated Subtotal	-	-	-
-	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
7.00	7.00	7.00	Support	7.00	6.00	6.00
7.00	8.00	8.00	Non-Certificated Subtotal	8.00	7.00	7.00
8.00	8.00	8.00	Total	8.00	7.00	7.00

* "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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 3,640	\$ 8,749	\$ 7,465	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
1,016,166	1,069,333	1,020,871	3200 Non-Certificated Salaries	965,887	986,286	1,028,672	42,386	4
457,690	493,049	539,644	3500 Employee Benefits	549,482	565,551	570,899	5,348	1
<u>1,477,496</u>	<u>1,571,131</u>	<u>1,567,980</u>	Subtotal - Personnel Services	<u>1,515,369</u>	<u>1,551,837</u>	<u>1,599,571</u>	<u>47,734</u>	3
66,723	40,159	48,423	4100 Professional and Technical Services	54,800	54,800	49,500	(5,300)	(10)
54,353	52,509	54,126	4200 Staff Travel	40,500	40,500	39,000	(1,500)	(4)
262,113	309,659	357,849	4300 Utility Services	233,800	233,800	246,700	12,900	6
178,038	245,634	375,465	4400 Other Purchased Services	295,255	330,929	331,250	321	0
112,753	188,381	165,783	4500 Supplies, Materials, and Media	135,450	142,650	167,298	24,648	17
309	-	500	4900 Other Expenses	600	600	3,600	3,000	500
<u>(215,738)</u>	<u>(167,885)</u>	<u>(150,075)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>458,551</u>	<u>668,457</u>	<u>852,071</u>	Subtotal - Other	<u>560,405</u>	<u>603,279</u>	<u>637,348</u>	<u>34,069</u>	6
<u>(1,379)</u>	<u>18,025</u>	<u>27,325</u>	5100 Equipment	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>	<u>-</u>	-
<u>\$ 1,934,668</u>	<u>\$ 2,257,613</u>	<u>\$ 2,447,376</u>	Location Totals	<u>\$ 2,106,774</u>	<u>\$ 2,186,116</u>	<u>\$ 2,267,919</u>	<u>\$ 81,803</u>	4

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.

Major long-term issues and concerns: Sustainability of technology program long term

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 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	12.00	12.00	Support	12.00	12.00	12.00
13.00	13.00	13.00	Non-Certificated Subtotal	13.00	13.00	13.00
13.00	13.00	13.00	Total	13.00	13.00	13.00

* "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
2017 - 2018 Budget

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ -	\$ -	4100 Professional and Technical Services	\$ -		\$ -	-	-
14,450	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
8,794	4,475	23,377	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>23,244</u>	<u>4,475</u>	<u>23,377</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,162,402</u>	<u>1,002,413</u>	<u>874,975</u>	5100 Equipment	<u>836,756</u>	<u>826,288</u>	<u>826,288</u>	<u>-</u>	<u>-</u>
<u>\$ 1,185,646</u>	<u>\$ 1,006,888</u>	<u>\$ 898,352</u>	Location Totals	<u>\$ 836,756</u>	<u>\$ 826,288</u>	<u>\$ 826,288</u>	<u>\$ -</u>	<u>-</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.

The E-rate program has provided us with reliable funding, year after year, that allowed the district to move forward in a well thought out district-wide plan to provide high quality technology to all our children.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 81 Pupil Services

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,619,816	\$ 1,729,430	\$ 1,522,462	3100 Certificated Salaries	\$ 1,690,721	\$ 1,390,993	\$ 1,376,260	\$ (14,733)	(1)
407,576	438,915	442,034	3200 Non-Certificated Salaries	519,557	414,039	407,804	(6,235)	(2)
752,288	850,521	865,480	3500 Employee Benefits	1,011,952	857,243	811,771	(45,472)	(5)
<u>2,779,680</u>	<u>3,018,866</u>	<u>2,829,976</u>	Subtotal - Personnel Services	<u>3,222,230</u>	<u>2,662,275</u>	<u>2,595,835</u>	<u>(66,440)</u>	(2)
592,142	737,021	727,309	4100 Professional and Technical Services	678,400	1,563,654	667,800	(895,854)	(57)
132,196	174,464	156,729	4200 Staff Travel	143,620	147,684	129,649	(18,035)	(12)
2,294	1,764	1,907	4250 Student Travel	3,300	3,300	3,300	-	-
3,194	1,694	1,389	4300 Utility Services	5,000	5,000	5,000	-	-
6,085	12,000	16,702	4400 Other Purchased Services	6,610	7,160	6,860	(300)	(4)
128,620	293,882	232,866	4500 Supplies, Materials, and Media	86,537	118,887	89,626	(29,261)	(25)
12,758	23,516	23,144	4900 Other Expenses	12,800	13,240	25,240	12,000	91
<u>877,289</u>	<u>1,244,341</u>	<u>1,160,046</u>	Subtotal - Other	<u>936,267</u>	<u>1,858,925</u>	<u>927,475</u>	<u>(931,450)</u>	(50)
<u>32,449</u>	<u>48,965</u>	<u>19,109</u>	Subtotal - Equipment	<u>13,435</u>	<u>26,574</u>	<u>15,235</u>	<u>(11,339)</u>	(43)
<u>\$ 3,689,418</u>	<u>\$ 4,312,172</u>	<u>\$ 4,009,131</u>	Location Total	<u>\$ 4,171,932</u>	<u>\$ 4,547,774</u>	<u>\$ 3,538,545</u>	<u>\$ (1,009,229)</u>	(22)

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

Major long-term issues and concerns: Recruitment and Retention of Qualified Special Education Teachers and Specialists; Recruiting and Retaining School Nurses; Professional Development of Pupil Services Staff; Development of Autism Cadre/long term Autism training; KPBSD Employees who are capable of training our own staff; Research based curriculum for all levels of special education; Special Education/RTI Overlap; Development of Gifted/Talented program; Positive Behavior Supports in the Schools; Funding of Special Education Aides and Teachers; Funding for Collaboration, Specialists Contracts and Itinerant travel; Mandt training; new Special Education Teacher training; Special Education travel for students and staff.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 81 Pupil Services

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.55	3.60	3.80	Coordinator	3.10	3.30	2.30
1.00	1.00	-	Teacher (Includes Quest)	-	-	-
8.50	9.84	6.29	Specialist*	6.32	4.37	4.38
13.55	10.45	9.79	Special Ed Teacher**	11.76	10.43	10.48
<u>27.60</u>	<u>25.89</u>	<u>20.88</u>	Certificated Subtotal	<u>22.18</u>	<u>19.10</u>	<u>18.16</u>
4.87	4.96	8.67	Special Ed Aide	8.99	6.95	6.07
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>7.87</u>	<u>7.96</u>	<u>11.67</u>	Non-Certificated Subtotal	<u>11.99</u>	<u>9.95</u>	<u>9.07</u>
<u>35.47</u>	<u>33.85</u>	<u>32.55</u>	Total	<u>34.17</u>	<u>29.05</u>	<u>27.23</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 38,870	\$ (40,105)	\$ 56,697	3100 Certificated Salaries	\$ 504,467	\$ 678,011	\$ 59,355	(618,656)	(91)
194,600	221,909	222,522	3200 Non-Certificated Salaries	203,858	206,240	38,646	(167,594)	(81)
24,354,752	144,032,144	10,035,492	3500 Employee Benefits	8,430,727	8,459,685	7,686,255	(773,430)	(9)
658,089	729,823	973,522	3631 Worker Compensation	1,201,479	1,201,479	1,201,479	-	-
<u>25,246,311</u>	<u>144,943,771</u>	<u>11,288,233</u>	Subtotal - Personnel Services	<u>10,340,531</u>	<u>10,545,415</u>	<u>8,985,735</u>	<u>(1,559,680)</u>	(15)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	20,000	20,000	17,000	(3,000)	100
75,000	79,159	50,000	4250 Student Travel	230,000	50,000	230,000	180,000	360
-	8	-	4300 Utility Services	-	-	-	-	-
74,374	83,989	85,200	4350 In Kind Utilities	89,900	89,900	89,900	-	-
7,104,480	6,031,504	6,107,039	4400 Other Purchased Services	6,416,657	6,447,067	6,398,027	(49,040)	(1)
634,696	557,309	575,120	4450 Insurance and Bond Premiums	575,120	575,120	575,120	-	-
246	920	-	4500 Supplies, Materials, and Media	10,113	10,113	-	(10,113)	(100)
(7,622)	(15,737)	(17,946)	4900 Other Expenses	40,000	32,849	32,849	-	-
<u>7,881,174</u>	<u>6,737,152</u>	<u>6,799,413</u>	Subtotal - Other	<u>7,381,790</u>	<u>7,225,049</u>	<u>7,342,896</u>	<u>117,847</u>	2
-	-	219,739	5100 Equipment	10,000	10,000	10,000	-	-
<u>1,424,759</u>	<u>1,300,000</u>	<u>1,200,000</u>	5500 Transfer to Other Fund	<u>1,855,072</u>	<u>1,855,072</u>	<u>1,100,000</u>	<u>(755,072)</u>	(41)
<u>\$ 34,552,244</u>	<u>\$ 152,980,923</u>	<u>\$ 19,507,385</u>	Totals	<u>\$ 19,587,393</u>	<u>\$ 19,635,536</u>	<u>\$ 17,438,631</u>	<u>\$ (1,441,833)</u>	(7)

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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
FTE's Included In Current Budget						
-	-	-	Coordinator	-	-	-
1.50	0.50	0.50	Teacher (Includes Quest)	0.50	0.50	0.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.50</u>	<u>0.50</u>	<u>0.50</u>	Certificated Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
5.00	4.00	4.00	Support	4.00	4.00	4.00
-	-	-	Custodian	-	-	-
<u>5.00</u>	<u>4.00</u>	<u>4.00</u>	Non-Certificated Subtotal	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
<u>6.50</u>	<u>4.50</u>	<u>4.50</u>	Total	<u>4.50</u>	<u>4.50</u>	<u>4.50</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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 729,837	\$ 580,430	\$ 499,803	3100 Certificated Salaries	\$ 470,365	\$ 438,103	\$ 449,134	11,031	3
104,134	117,338	102,144	3200 Non-Certificated Salaries	66,302	41,457	41,873	416	1
288,788	246,769	249,489	3500 Employee Benefits	204,282	180,600	180,281	(319)	(0)
<u>1,122,759</u>	<u>944,537</u>	<u>851,436</u>	Subtotal - Personnel Services	<u>740,949</u>	<u>660,160</u>	<u>671,288</u>	<u>11,128</u>	2
45,600	9,600	4,000	4100 Professional and Technical Services	15,000	15,000	15,000	-	-
90,530	45,642	54,982	4200 Staff Travel	61,550	61,380	49,600	(11,780)	(19)
2,458	2,994	3,516	4300 Utility Services	2,600	2,600	-	(2,600)	(100)
7,714	304	529	4400 Other Purchased Services	750	8,320	7,500	(820)	(10)
308,978	225,516	291,586	4500 Supplies, Materials, and Media	911,237	790,425	907,221	116,796	15
1,695	1,334	1,334	4900 Other Expenses	495	1,314	3,495	2,181	166
<u>456,975</u>	<u>285,390</u>	<u>355,947</u>	Subtotal - Other	<u>991,632</u>	<u>879,039</u>	<u>982,816</u>	<u>103,777</u>	12
<u>75,242</u>	<u>6,154</u>	<u>34,759</u>	5100 Equipment	<u>924</u>	<u>924</u>	<u>-</u>	<u>(924)</u>	(100)
<u>\$ 1,654,976</u>	<u>\$ 1,236,081</u>	<u>\$ 1,242,142</u>	Location Totals	<u>\$ 1,733,505</u>	<u>\$ 1,540,123</u>	<u>\$ 1,654,104</u>	<u>\$ 113,981</u>	7

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.

Major long-term issues and concerns: Amount of reoccurring cost of adopted materials: note-taking guides, workbooks.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	0.75	0.75
1.50	1.00	0.56	Coordinator	-	-	-
5.00	3.50	3.50	Teacher (Includes Quest)	3.50	3.50	3.50
0.50	0.50	0.50	Specialist*	0.50	0.50	0.50
-	-	-	Special Ed Teacher**	-	-	-
<u>8.00</u>	<u>6.00</u>	<u>5.56</u>	Certificated Subtotal	<u>5.00</u>	<u>4.75</u>	<u>4.75</u>
-	-	-	Nurse ***	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Support	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>
<u><u>10.00</u></u>	<u><u>8.00</u></u>	<u><u>7.56</u></u>	Total	<u><u>6.00</u></u>	<u><u>5.25</u></u>	<u><u>5.25</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 85 Secondary Ed/Pupil Activity

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 890,195	\$ 836,922	\$ 800,482	3100 Certificated Salaries	\$ 657,206	\$ 725,738	\$ 696,487	(29,251)	(4)
68,093	61,508	95,736	3200 Non-Certificated Salaries	86,593	112,433	108,374	(4,059)	(4)
<u>338,354</u>	<u>313,561</u>	<u>344,659</u>	3500 Employee Benefits	<u>333,941</u>	<u>353,578</u>	<u>353,563</u>	<u>(15)</u>	(0)
<u>1,296,642</u>	<u>1,211,991</u>	<u>1,240,877</u>	Subtotal - Personnel Services	<u>1,077,740</u>	<u>1,191,749</u>	<u>1,158,424</u>	<u>(33,325)</u>	(3)
10,825	6,500	9,799	4100 Professional and Technical Services	52,500	12,212	-	(12,212)	(100)
34,385	50,984	38,955	4200 Staff Travel	25,250	33,750	39,550	5,800	17
4,083	8,311	12,561	4250 Student Travel	10,500	5,500	2,500	(3,000)	(55)
2,840	3,470	3,883	4300 Utility Services	3,150	3,150	3,150	-	-
8,370	49,737	95,222	4400 Other Purchased Services	86,200	69,069	73,100	4,031	6
105,086	76,743	90,494	4500 Supplies, Materials, and Media	207,188	143,797	140,810	(2,987)	(2)
<u>1,277</u>	<u>1,113</u>	<u>100</u>	4900 Other Expenses	<u>1,500</u>	<u>1,500</u>	<u>4,500</u>	<u>3,000</u>	200
<u>166,866</u>	<u>196,858</u>	<u>251,014</u>	Subtotal - Other	<u>386,288</u>	<u>268,978</u>	<u>263,610</u>	<u>(5,368)</u>	(2)
<u>38,025</u>	<u>33,580</u>	<u>56,484</u>	5100 Equipment	<u>43,500</u>	<u>24,271</u>	<u>18,300</u>	<u>(5,971)</u>	(25)
<u>\$ 1,501,533</u>	<u>\$ 1,442,429</u>	<u>\$ 1,548,375</u>	Location Totals	<u>\$ 1,507,528</u>	<u>\$ 1,484,998</u>	<u>\$ 1,440,334</u>	<u>\$ (44,664)</u>	(3)

Function: The Secondary Education/Pupil Activity Department develops, implements and manages programs such as distance learning, intervention, Tech Prep and Work Force Development, Career and Technical Education and all district co-curricular activities to supplement other secondary education programs in an effort to continue to reduce the drop-out rate, increase the graduation rate and prepare graduates for post-secondary education and life.

Major long-term issues and concerns: Continue to develop and refine the Personalized Learning and Career Plans (PLCP) for grades 7 - 12 and prepare for online implementation. Continue to develop Distance Ed opportunities and plan for increased staffing needs as programs expand. Re-vamp our Career and Technical Education programs, utilizing community/industry expertise in each of our unique communities throughout the District.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 85 Secondary Ed/Pupil Activity

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
11.10	9.40	8.10	Teacher (Includes Quest)	7.50	7.50	7.50
1.00	0.75	0.75	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>13.10</u>	<u>11.15</u>	<u>9.85</u>	Certificated Subtotal	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>
-	-	-	Nurse ***	-	-	-
<u>1.66</u>	<u>2.13</u>	<u>2.13</u>	Support	<u>2.13</u>	<u>2.69</u>	<u>2.69</u>
<u>1.66</u>	<u>2.13</u>	<u>2.13</u>	Non-Certificated Subtotal	<u>2.13</u>	<u>2.69</u>	<u>2.69</u>
<u><u>14.76</u></u>	<u><u>13.28</u></u>	<u><u>11.98</u></u>	Total	<u><u>10.63</u></u>	<u><u>11.19</u></u>	<u><u>11.19</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
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 86 K-12/Assessment

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 354,797	\$ 280,124	\$ 256,998	3100 Certificated Salaries	\$ 147,950	\$ 211,092	\$ 200,986	(10,106)	(5)
350,744	377,128	405,427	3200 Non-Certificated Salaries	426,375	399,212	106,374	(292,838)	(73)
317,203	335,498	424,279	3500 Employee Benefits	392,516	435,629	137,652	(297,977)	(68)
<u>1,022,744</u>	<u>992,750</u>	<u>1,086,704</u>	Subtotal - Personnel Services	<u>966,841</u>	<u>1,045,933</u>	<u>445,012</u>	<u>(600,921)</u>	(57)
-	12,200	-	4100 Professional and Technical Services	5,400	24,147	5,000	(19,147)	(79)
59,524	54,475	36,347	4200 Staff Travel	64,700	64,700	52,200	(12,500)	(19)
7,282	6,949	8,744	4300 Utility Services	7,600	7,600	6,500	(1,100)	(14)
20,064	19,132	37,390	4400 Other Purchased Services	32,050	36,128	47,250	11,122	31
(4,576)	151,241	184,568	4500 Supplies, Materials, and Media	104,000	104,237	119,430	15,193	15
-	-	78	4900 Other Expenses	600	600	3,500	2,900	483
<u>82,294</u>	<u>243,997</u>	<u>267,127</u>	Subtotal - Other	<u>214,350</u>	<u>237,412</u>	<u>233,880</u>	<u>(3,532)</u>	(1)
1,658	4,928	8,640	5100 Equipment	2,000	2,000	2,000	-	-
<u>\$ 1,106,696</u>	<u>\$ 1,241,675</u>	<u>\$ 1,362,471</u>	Location Totals	<u>\$ 1,183,191</u>	<u>\$ 1,285,345</u>	<u>\$ 680,892</u>	<u>\$ (604,453)</u>	(47)

K-12 Schools and Assessment

Function: Coordinates all assessments, manages data access, and provides data analysis of all available student data for stakeholders meeting local, state, and federal reporting requirements.

Major long-term issues and concerns: Concerns that changes required by reauthorization of the Elementary and Secondary Education Act (ESEA) will require additional increases to already underfunded mandates and reporting requirements.

Federal Grants

Function: Effectively and efficiently manages federal education dollars that provide intentional academic support of targeted students, schools and parents aligned with KPBSD goals and in compliance with KPBSD policies, federal regulation and state statutes.

Major long-term issues and concerns: Compliance with federal regulations during years of grant reductions while still maintaining quality and quantity of services to students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 86 K-12/Assessment

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
1.00	1.00	1.00	Teacher (Includes Quest)	-	-	-
1.50	0.50	0.50	Specialist*	-	0.80	0.80
-	-	-	Special Ed Teacher**	-	-	-
<u>3.50</u>	<u>2.50</u>	<u>2.50</u>	Certificated Subtotal	<u>1.00</u>	<u>1.80</u>	<u>1.80</u>
6.98	7.91	9.21	Aide	9.21	9.96	-
2.50	2.50	2.50	Support	2.00	2.00	2.00
<u>9.48</u>	<u>10.41</u>	<u>11.71</u>	Non-Certificated Subtotal	<u>11.21</u>	<u>11.96</u>	<u>2.00</u>
<u>12.98</u>	<u>12.91</u>	<u>14.21</u>	Total	<u>12.21</u>	<u>13.76</u>	<u>3.80</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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 217	\$ 228	\$ 210	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
127,765	95,884	98,580	3200 Non-Certificated Salaries	121,347	106,653	109,410		
63,700	60,611	70,958	3500 Employee Benefits	105,369	102,862	104,823	1,961	2
<u>191,682</u>	<u>156,723</u>	<u>169,748</u>	Subtotal - Personnel Services	<u>226,716</u>	<u>209,515</u>	<u>214,233</u>	<u>1,961</u>	<u>1</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
35,382	30,652	30,507	4200 Staff Travel	36,000	36,000	36,000	-	-
853	268	122	4300 Utility Services	750	750	750	-	-
1,255	1,319	581	4400 Other Purchased Services	2,300	2,300	2,300	-	-
16,194	16,842	17,132	4500 Supplies, Materials, and Media	19,750	23,976	19,100	(4,876)	(20)
506	5,048	1,061	4900 Other Expenses	5,000	5,500	5,500	-	-
<u>54,190</u>	<u>54,129</u>	<u>49,403</u>	Subtotal - Other	<u>63,800</u>	<u>68,526</u>	<u>63,650</u>	<u>(4,876)</u>	<u>(7)</u>
<u>872</u>	<u>1,102</u>	<u>7,700</u>	5100 Equipment	<u>-</u>	<u>150</u>	<u>150</u>	<u>-</u>	<u>-</u>
<u>\$ 246,744</u>	<u>\$ 211,954</u>	<u>\$ 226,851</u>	Function Totals	<u>\$ 290,516</u>	<u>\$ 278,191</u>	<u>\$ 278,033</u>	<u>\$ (2,915)</u>	<u>(1)</u>

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
2017 - 2018 Budget**

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

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2016-17 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
2.73	3.28	2.58	Nurse***	2.58	2.54	2.66
0.88	0.88	0.88	Support	0.88	0.88	0.88
3.61	4.16	3.46	Non-Certificated Subtotal	3.46	3.42	3.54
3.61	4.16	3.46	Total	3.46	3.42	3.54

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 978,570	\$ 404,537	\$ 218,125	\$ (186,412)	100
-	-	-	3200 Non-Certificated Salaries	10,000	10,000	-	(10,000)	100
-	-	-	3500 Employee Benefits	400,110	222,312	103,643	(118,669)	100
-	-	-	Subtotal - Personnel Services	1,388,680	636,849	321,768	(315,081)	100
-	-	-	4350 Energy	75,000	36,512	36,512	-	100
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	75,000	36,512	36,512	-	100
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ 1,463,680</u>	<u>\$ 673,361</u>	<u>\$ 358,280</u>	<u>\$ (315,081)</u>	100
<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,864</u>	Fund Totals	<u>\$ 140,019,330</u>	<u>\$ 143,443,534</u>	<u>\$ 137,847,904</u>	<u>\$ (5,595,630)</u>	(4)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
4.80	1.16	7.40	Teacher (Includes Quest)	10.00	7.00	4.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.80</u>	<u>1.16</u>	<u>7.40</u>	Certificated Subtotal	<u>10.00</u>	<u>7.00</u>	<u>4.50</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
3.21	0.83	-	Support	-	-	-
-	-	-	Custodian	-	-	-
<u>3.21</u>	<u>0.83</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>8.01</u></u>	<u><u>1.99</u></u>	<u><u>7.40</u></u>	Total	<u><u>10.00</u></u>	<u><u>7.00</u></u>	<u><u>4.50</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

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SPECIAL REVENUE FUNDS

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget**

Fund: 255 Food Service

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 657,295	\$ 637,595	\$ 648,542	0020 Type A Lunch-Pupils	\$ 739,500	\$ 739,500	\$ 739,500	\$ -	-
1,695	1,685	3,368	0040 Other Local Revenue	-	-	-	-	-
2,182,212	2,212,464	2,198,626	0150 Intergovernmental Federal	2,314,000	2,314,000	2,314,000	-	-
169,996	141,450	120,207	0162 USDA	160,000	160,000	160,000	\$ -	-
<u>3,011,198</u>	<u>2,993,194</u>	<u>2,970,743</u>	Total Revenue	<u>3,213,500</u>	<u>3,213,500</u>	<u>3,213,500</u>	<u>-</u>	<u>-</u>
<u>Other Financing Sources</u>								
1,424,759	1,300,000	1,200,000	0250 Transfer From Other Funds	1,200,000	1,200,000	1,100,000	(100,000)	(8)
<u>4,435,957</u>	<u>4,293,194</u>	<u>4,170,743</u>	Total Revenue & Other Financing Sources	<u>4,413,500</u>	<u>4,413,500</u>	<u>4,313,500</u>	<u>(100,000)</u>	<u>(2)</u>
<u>Expenditure</u>								
1,531,653	1,550,949	1,536,174	3200 Non-Certificated Salaries	1,522,387	1,522,387	1,543,713	21,326	1
1,032,877	1,086,113	1,152,720	3500 Employee Benefits	1,347,602	1,347,602	1,212,200	(135,402)	(10)
<u>2,564,530</u>	<u>2,637,062</u>	<u>2,688,894</u>	Subtotal - Personnel Services	<u>2,869,989</u>	<u>2,869,989</u>	<u>2,755,913</u>	<u>(114,076)</u>	<u>(4)</u>
-	2,120	-	4100 Professional and Technical Services	-	-	-	-	-
19,271	20,731	11,010	4200 Staff Travel	11,300	11,300	11,300	-	-
2,435	2,486	2,018	4300 Utility Services	2,600	2,600	2,600	-	-
48,803	45,443	45,829	4400 Other Purchased Services	55,200	55,200	55,200	-	-
1,532,120	1,552,015	1,368,912	4500 Supplies, Materials, and Media	1,603,156	1,603,156	1,603,156	-	-
4,144	4,732	4,259	4900 Other Expenses	1,200	1,200	1,200	-	-
<u>1,606,773</u>	<u>1,627,527</u>	<u>1,432,028</u>	Subtotal - Other	<u>1,673,456</u>	<u>1,673,456</u>	<u>1,673,456</u>	<u>-</u>	<u>-</u>
15,696	12,927	4,715	5100 Equipment	-	-	-	-	-
<u>4,186,999</u>	<u>4,277,516</u>	<u>4,125,637</u>	Fund Total	<u>4,543,445</u>	<u>4,543,445</u>	<u>4,429,369</u>	<u>(114,076)</u>	<u>(3)</u>
248,958	15,678	45,106	Excess (Deficiency) of Revenues over Expenditures	(129,945)	(129,945)	(115,869)	14,076	(11)
157,680	406,638	422,316	Fund Balance, Beginning of Year	467,422	467,422	337,477	(129,945)	(28)
<u>\$ 406,638</u>	<u>\$ 422,316</u>	<u>\$ 467,422</u>	Fund Balance, End of Year	<u>\$ 337,477</u>	<u>\$ 337,477</u>	<u>\$ 221,608</u>	<u>\$ (115,869)</u>	<u>(34)</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
2017 - 2018 Budget**

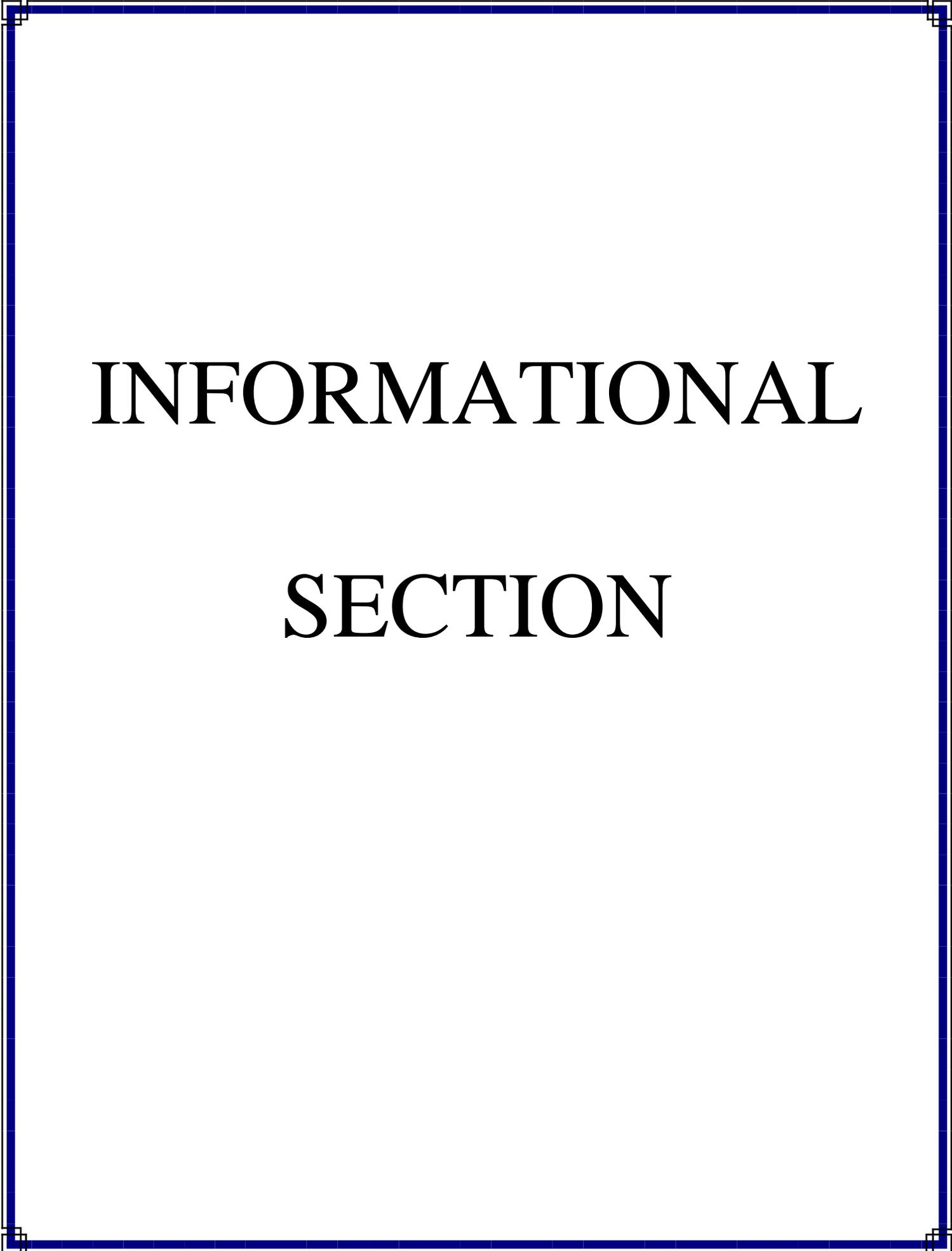
Fund: 205 Student Transportation

Date: 03/06/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 7,729,490	\$ 8,092,216	\$ 8,150,227	0050 Intergovernmental - State	7,527,962	7,527,962	7,480,340	\$ (47,622)	(1)
7,729,490	8,092,216	8,150,227	Total Revenue	7,527,962	7,527,962	7,480,340	(47,622)	(1)
<u>Other Financing Sources</u>								
-	-	-	0250 Transfer From Other Funds	655,072	655,072	-	(655,072)	-
-	-	-	Total Other Financing Sources	655,072	655,072	-	(655,072)	-
7,729,490	8,092,216	8,150,227	Total Revenue & Other Financing Sources	8,183,034	8,183,034	7,480,340	\$ (702,694)	(9)
<u>Expenditure</u>								
130,958	153,952	77,652	3200 Non-Certificated Salaries	84,329	84,329	88,847	4,518	5
67,607	73,334	54,044	3500 Employee Benefits	62,942	62,942	44,629	(18,313)	(29)
198,565	227,286	131,696	Subtotal - Personnel Services	147,271	147,271	133,476	(13,795)	(9)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,940	7,785	1,084	4200 Staff Travel	10,500	10,500	10,500	-	-
3,962	4,784	980	4300 Utility Services	2,500	2,500	2,500	-	-
7,142,458	7,679,265	7,883,346	4400 Other Purchased Services	8,076,760	8,076,760	7,514,124	(562,636)	(7)
14,357	20,314	6,119	4500 Supplies, Materials, and Media	39,300	39,300	39,300	-	-
1,303	2,939	855	4900 Other Expenses	1,800	1,800	1,800	-	-
7,166,020	7,715,087	7,892,384	Subtotal - Other	8,130,860	8,130,860	7,568,224	(562,636)	(7)
681,830	444	1,450	5100 Equipment	-	-	-	-	-
8,046,415	7,942,817	8,025,530	Fund Total	8,278,131	8,278,131	7,701,700	(576,431)	-
(316,925)	149,399	124,697	Excess (Deficiency) of Revenues over Expenditures	(95,097)	(95,097)	(221,360)	(126,263)	
1,206,618	889,693	1,039,092	Fund Balance, Beginning of Year	1,163,789	1,163,789	1,068,692	(95,097)	-
\$ 889,693	\$ 1,039,092	\$ 1,163,789	Fund Balance, End of Year	\$ 1,068,692	\$ 1,068,692	\$ 847,332	\$ (221,360)	-

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

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INFORMATIONAL SECTION

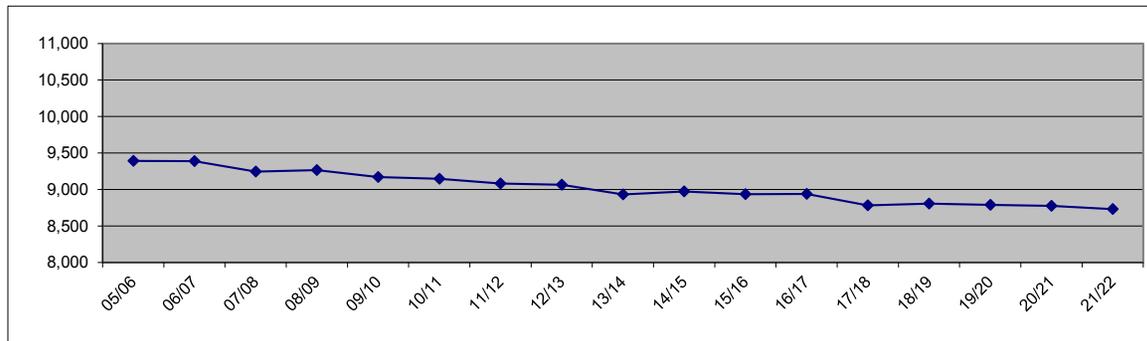
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2017-2018 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
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
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	-1.49%
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	0	687	671	678	697	676	678	695	668	675	695	665	668	628	8,781	-1.77%
18/19	0	676	696	670	678	697	676	629	696	668	681	698	663	680	8,808	0.31%
19/20	0	677	685	694	670	678	697	626	634	697	674	684	696	677	8,789	-0.22%
20/21	0	682	686	684	694	670	678	647	631	635	700	677	682	710	8,776	-0.15%
21/22	0	681	691	685	684	694	670	628	652	632	640	703	675	696	8,731	-0.51%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY10 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	Current FY17 Budget	Projected FY18 Budget	Change FY17 Current To FY18
65	Aurora Borealis Charter School	18.53	18.93	19.06	19.66	18.70	18.18	18.73	18.73	-
31	Chapman Elementary School	10.13	14.16	14.76	12.91	13.38	13.53	13.45	13.95	0.50
80	Connections/Alternative Programs	22.25	20.75	18.90	19.50	19.50	17.25	17.75	17.75	-
32	Cooper Landing School	2.43	2.62	2.87	3.62	3.62	3.50	3.50	3.50	-
68	Fireweed Academy Charter School	11.11	13.37	14.26	8.79	12.11	12.61	11.94	11.94	-
62	Greatland Adventure Academy	-	-	-	-	-	-	-	-	-
66	Homer Flex School	5.86	6.11	5.89	5.95	5.89	5.91	6.11	6.16	0.05
06	Homer High School	45.44	44.44	48.58	49.08	48.58	47.18	45.23	45.73	0.50
13	Homer Middle School	24.64	23.40	23.98	23.65	23.40	24.28	24.72	24.22	(0.50)
35	Hope Elementary/High School	3.53	2.72	3.36	3.68	3.87	3.99	3.85	3.45	(0.40)
56	Kachemak Selo Elementary/High School	11.23	9.74	10.07	10.37	10.84	9.13	8.15	8.15	-
63	Kaleidoscope Charter School	24.67	25.18	25.33	26.75	26.89	27.05	28.81	28.81	-
48	K-Beach Elementary School	44.78	39.94	40.14	37.19	39.18	40.44	41.70	40.70	(1.00)
67	Kenai Alternative School	8.31	8.31	8.74	8.45	8.33	9.31	11.22	11.27	0.05
07	Kenai Central High School	52.30	51.07	52.96	53.43	52.45	51.66	50.58	47.46	(3.12)
11	Kenai Middle School	34.14	39.61	37.79	38.18	37.80	36.89	37.20	36.70	(0.50)
15	Marathon	1.00	1.00	1.00	1.05	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	15.45	14.35	14.25	14.75	14.85	13.29	12.91	13.41	0.50
37	Moose Pass Elementary School	3.48	3.02	2.92	3.79	3.62	3.54	3.51	2.76	(0.75)
51	Mountain View Elementary School	50.74	51.70	52.57	51.39	49.98	51.05	52.49	51.49	(1.00)
34	Nanwalek Elementary/High School	10.19	10.09	10.69	12.17	11.59	13.79	12.62	12.12	(0.50)
10	Nikiski Middle/Senior High School	40.59	45.75	46.23	44.85	49.07	46.17	43.44	42.44	(1.00)
52	Nikiski North Star Elementary School	38.13	35.72	37.77	38.83	36.22	37.47	36.53	36.28	(0.25)
38	Nikolaevsk Elementary/High School	8.79	8.19	8.76	9.20	9.24	9.84	8.84	8.84	-
02	Ninilchik Elementary/High School	19.48	19.66	20.44	20.72	19.59	20.27	19.12	16.96	(2.16)
33	Paul Banks Elementary School	24.54	30.44	27.30	24.96	24.56	25.21	26.09	25.59	(0.50)
40	Port Graham Elementary/High School	3.96	3.81	4.01	4.81	5.14	4.50	5.18	5.18	-
49	Razdolna Elementary/High School	7.75	7.71	8.08	9.08	10.67	10.74	11.32	11.32	-
46	Redoubt Elementary School	33.56	35.46	38.39	38.15	39.42	36.70	33.90	33.40	(0.50)
16	River City Academy	6.74	5.24	7.68	7.58	8.62	8.98	8.82	8.62	(0.20)
42	Seward Elementary School	30.70	31.20	33.17	34.27	31.30	29.35	31.75	30.19	(1.56)
08	Seward High School	21.15	20.77	21.40	22.26	21.83	22.63	21.43	20.93	(0.50)
14	Seward Middle	11.92	11.77	11.15	10.99	14.10	16.30	16.02	16.02	-
05	Skyview High School	39.59	37.29	37.59	34.09	-	-	-	-	-

**2017 -2018 Budget
General Fund - Staffing in FTE's**

Loc	School or Department	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	Current FY17 Budget	Projected FY18 Budget	Change FY17 Current To FY18
12	Skyview Middle School	39.84	42.10	46.86	46.65	48.70	51.97	48.46	46.96	(1.50)
43	Soldotna Elementary School	32.80	36.97	36.68	35.75	36.93	38.47	38.24	36.74	(1.50)
09	Soldotna High School	60.19	60.10	59.39	64.46	67.38	67.55	66.33	61.93	(4.40)
64	Soldotna Montessori Charter School	22.19	20.88	21.01	21.11	20.97	21.73	19.51	19.51	-
17	Soldotna Prep	-	-	-	-	22.63	20.99	26.36	26.71	0.35
04	Spring Creek High School	3.88	-	-	-	-	-	-	-	-
44	Sterling Elementary School	19.59	21.15	23.15	25.68	26.43	28.14	26.64	26.64	-
03	Susan B. English School	8.86	8.36	8.49	9.19	9.41	8.80	7.34	7.71	0.37
01	Tebughna School	5.56	4.93	6.46	4.96	4.96	4.96	5.51	5.01	(0.50)
45	Tustumena Elementary School	18.67	20.20	21.06	20.29	20.63	21.38	22.05	22.05	-
53	Voznesenka Elementary/High School	14.53	12.89	13.17	13.47	15.22	15.84	14.84	14.34	(0.50)
50	West Homer Elementary School	27.80	28.43	30.53	35.17	35.24	34.79	34.84	35.84	1.00
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.00	-
73	Assistant Superintendent Instruction	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	9.50	9.50	9.50	9.50	9.50	9.50	9.00	8.00	(1.00)
75	Planning and Operations	3.00	3.00	3.00	3.00	3.00	2.00	1.50	1.50	-
76	Purchasing and Warehouse	7.50	7.50	7.50	7.50	7.50	8.75	8.75	8.75	-
77	Human Resources	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	-
78	Information Services	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	32.61	38.75	34.73	35.47	33.85	32.55	29.05	27.23	(1.82)
83	Districtwide Instruction	5.75	5.75	5.75	6.50	4.50	4.50	4.50	4.50	-
84	Elementary Ed/Curriculum	14.10	5.00	9.80	10.00	8.00	7.56	5.25	5.25	-
85	Secondary Ed/Pupil Activity	-	12.10	15.60	14.76	13.28	11.98	11.19	11.19	-
86	K-12/Assessment	-	12.42	14.23	12.98	12.91	14.21	13.76	3.80	(9.96)
87	Nursing Services	4.61	3.35	3.56	3.61	4.16	3.46	3.42	3.54	0.12
92	Grants - Instruction	12.74	-	-	-	-	-	-	-	-
96	Unallocated	8.03	9.10	0.97	8.01	1.99	7.40	7.00	4.50	(2.50)
TOTALS		<u>1,067.36</u>	<u>1,084.50</u>	<u>1,109.03</u>	<u>1,119.71</u>	<u>1,110.03</u>	<u>1,115.77</u>	<u>1,097.45</u>	<u>1,062.77</u>	<u>(34.68)</u>

**Kenai Peninsula Borough School District
2017 -2018 Budget
Staff - All Funds**

											Budget	
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Support Staff												
C/O Administrators	2.00	2.00	3.00	3.00	3.00	3.00	4.00	5.00	6.00	6.00	8.00	7.00
Aides	154.03	153.60	171.59	183.53	210.50	217.99	213.37	207.41	209.22	207.28	211.23	207.26
Secretaries	93.81	93.81	103.45	102.97	97.07	101.32	101.51	103.60	99.00	101.58	98.95	93.51
Custodians	84.07	81.07	81.50	86.18	85.57	85.69	84.88	85.67	85.23	85.03	85.78	76.73
Food Service	40.30	40.30	37.63	37.82	39.17	43.36	45.12	46.40	47.96	46.59	44.90	46.01
Warehouse	5.00	5.00	5.00	5.50	7.50	7.50	7.50	7.50	6.50	6.50	6.75	6.75
Information Services	12.75	12.75	12.75	12.75	14.00	14.00	13.00	13.00	12.00	13.00	13.00	13.00
Other Support	33.49	33.99	36.18	40.83	40.83	40.33	40.33	41.58	41.58	40.23	38.99	38.98
Total Support Staff	425.45	422.52	451.10	472.58	497.64	513.19	509.71	510.16	507.49	506.21	507.60	489.24
Certificated Staff												
C/O Administrators	9.00	9.00	8.00	9.00	8.00	8.00	7.30	7.05	7.10	6.60	6.36	6.05
Principals/Asst Principals	39.00	38.40	37.60	40.10	40.60	42.10	42.58	42.83	40.38	40.38	40.18	39.49
Classroom Teachers	473.96	459.87	497.35	512.27	520.15	518.65	520.85	523.60	514.85	518.54	492.09	486.75
Special Education Teachers	137.25	141.73	136.40	138.90	139.65	141.70	142.95	142.45	142.45	143.45	142.55	141.55
Other Certified Staff	29.77	28.00	31.50	34.00	30.45	26.00	26.60	26.00	26.00	27.05	26.50	24.30
Total Certificated Staff	688.98	677.00	710.85	734.27	738.85	736.45	740.28	741.93	730.78	736.02	707.68	698.14
Total Staff	1,114.43	1,099.52	1,161.95	1,206.85	1,236.49	1,249.64	1,249.99	1,252.09	1,238.27	1,242.23	1,215.28	1,187.38

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2017 - 2018 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 *	165	29	-	194	\$ -	\$ -	\$ -	\$ -
31 Chapman	107	20	-	127	9,074	2,056	-	11,130
80 Connections **	366	123	258	747	-	-	-	-
32 Cooper Landing	20	1	1	22	1,992	116	123	2,231
68 Fireweed Academy Charter *	100	-	-	100	-	-	-	-
62 Greatland Adventure Academy*	-	-	-	-	-	-	-	-
66 Homer Flex	-	-	36	36	-	-	4,885	4,885
06 Homer High	-	-	410	410	-	-	49,979	49,979
13 Homer Middle	-	179	-	179	-	18,401	-	18,401
35 Hope	13	3	3	19	1,295	347	407	2,048
56 Kachemak Selo	18	11	21	50	1,640	1,201	2,692	5,533
63 Kaleidoscope Charter*	256	-	-	256	-	-	-	-
48 K-Beach Elementary	414	-	-	414	35,107	-	-	35,107
67 Kenai Alternative	-	-	65	65	-	-	8,333	8,333
07 Kenai Central	-	-	472	472	-	-	57,537	57,537
11 Kenai Middle	108	253	-	361	9,158	26,008	-	35,167
15 Marathon ***	-	-	10	10	-	-	1,357	1,357
47 McNeil Canyon	128	-	-	128	10,854	-	-	10,854
37 Moose Pass	13	-	-	13	1,295	-	-	1,295
51 Mountain View	435	-	-	435	36,888	-	-	36,888
34 Nanwalek	45	20	19	84	4,626	2,458	2,759	9,843
10 Nikiski Middle/Sr High	57	101	212	370	4,395	10,383	25,843	40,620
52 Nikiski North Star	364	-	-	364	30,867	-	-	30,867
38 Nikolaevsk	24	10	29	63	2,186	996	3,718	6,900
02 Ninilchik	46	23	44	113	3,901	2,364	5,364	11,629
33 Paul Banks	177	-	-	177	15,010	-	-	15,010
40 Port Graham	21	6	8	35	2,159	737	1,162	4,058
49 Razdolna	51	20	19	90	5,080	2,310	2,343	9,732
46 Redoubt Elementary	335	-	-	335	28,408	-	-	28,408
16 River City Academy	-	28	55	83	-	2,878	6,705	9,583
42 Seward Elementary	273	-	-	273	23,150	-	-	23,150
08 Seward High	-	-	186	186	-	-	22,673	22,673
14 Seward Middle	48	76	-	124	4,070	7,813	-	11,883
12 Skyview Middle School	-	414	-	414	-	42,559	-	42,559
43 Soldotna Elementary	281	-	-	281	23,829	-	-	23,829
09 Soldotna High	-	-	551	551	-	-	67,167	67,167
64 Soldotna Montessori Charter *	167	-	-	167	-	-	-	-
17 Soldotna Prep	-	-	210	210	-	-	25,599	25,599
44 Sterling Elementary	227	-	-	227	19,250	-	-	19,250
03 Susan B. English	16	5	10	31	1,645	615	1,452	3,711
01 Tebughna	19	6	5	30	1,953	737	726	3,417
45 Tustumena	172	-	-	172	14,586	-	-	14,586
53 Voznesenka	55	14	33	102	4,664	1,439	4,023	10,126
50 West Homer	261	-	-	261	22,133	-	-	22,133
TOTAL	4,782	1,342	2,657	8,781	\$ 319,214	\$ 123,419	\$ 294,845	\$ 737,478

* 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

2017 - 2018 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 Elem	52,199	-	-	52,199		0.099	5,168
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	-		-	-
Soldotna Prep	84,755	6	5,760	90,515		0.121	10,952
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
	<u>1,866,466</u>	<u>33</u>	<u>31,680</u>	<u>1,897,186</u>			<u>\$ 256,512</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

2017 -2018 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0058 per copy Budget
65	Aurora Borealis Charter *	194	-	-	-
31	Chapman	127	19,050	228,600	1,326
80	Connections***	747	22,410	268,920	1,560
32	Cooper Landing	22	3,300	39,600	230
68	Fireweed Academy Charter *	100	-	-	-
62	Greatland Adventure Academy'	-	-	-	-
66	Homer Flex **	36	5,400	64,800	376
06	Homer High	410	61,500	738,000	4,280
13	Homer Middle	179	26,850	322,200	1,869
35	Hope	19	2,850	34,200	198
56	Kachemak Selo	50	7,500	90,000	522
63	Kaleidoscope Charter*	256	-	-	-
48	K-Beach	414	62,100	745,200	4,322
67	Kenai Alternative **	65	9,750	117,000	679
07	Kenai Central	472	70,800	849,600	4,928
11	Kenai Middle	361	54,150	649,800	3,769
15	Marathon	10	1,500	18,000	104
47	McNeil Canyon	128	19,200	230,400	1,336
37	Moose Pass	13	1,950	23,400	136
51	Mountain View	435	65,250	783,000	4,541
34	Nanwalek	84	12,600	151,200	877
10	Nikiski Middle/Sr	370	55,500	666,000	3,863
52	Nikiski North Star	364	54,600	655,200	3,800
38	Nikolaevsk	63	9,450	113,400	658
02	Ninilchik	113	16,950	203,400	1,180
33	Paul Banks	177	26,550	318,600	1,848
40	Port Graham	35	5,250	63,000	365
49	Razdolna	90	13,500	162,000	940
46	Redoubt	335	50,250	603,000	3,497
16	River City Academy	83	12,450	149,400	867
42	Seward Elem	273	40,950	491,400	2,850
08	Seward High	186	27,900	334,800	1,942
14	Seward Middle	124	18,600	223,200	1,295
12	Skyview Middle School	414	62,100	745,200	4,322
43	Soldotna Elem	281	42,150	505,800	2,934
09	Soldotna High	551	82,650	991,800	5,752
64	Soldotna Montessori Charter *	167	-	-	-
17	Soldotna Prep	210	31,500	378,000	2,192
44	Sterling	227	34,050	408,600	2,370
03	Susan B English	31	4,650	55,800	324
01	Tebughna	30	4,500	54,000	313
45	Tustumena	172	25,800	309,600	1,796
53	Voznesenka	102	15,300	183,600	1,065
50	West Homer	261	39,150	469,800	2,725
Total		<u>8,781</u>	<u>1,119,960</u>	<u>13,439,520</u>	<u>77,951</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, 2016

	General	Equipment	Title I	Other Governmental	Total Governmental Funds
<u>ASSETS</u>					
Assets:					
Cash	\$ 15,530	\$ -	\$ -	\$ -	\$ 15,530
Equity in Central Treasury	20,836,641	3,808,649	-	1,670,299	26,315,589
Accounts Receivable	131,282	-	-	6,020	137,302
Prepaid Items	1,262,500	-	-	-	1,262,500
Due from Other Governments	-	-	1,094,502	1,919,958	3,014,460
Due from Special Revenue Funds	2,896,165	-	-	-	2,896,165
Inventories	801,755	-	-	233,827	1,035,582
Total Assets	<u>\$ 25,943,873</u>	<u>\$ 3,808,649</u>	<u>\$ 1,094,502</u>	<u>\$ 3,830,104</u>	<u>\$ 34,677,128</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts Payable	\$ 2,386,511	\$ -	\$ 597	\$ 78,984	\$ 2,466,092
Accrued Liabilities	7,687,421	-	-	-	7,687,421
Due to General Fund	-	-	1,093,905	1,802,260	2,896,165
Total Liabilities	<u>10,073,932</u>	<u>-</u>	<u>1,094,502</u>	<u>1,881,244</u>	<u>13,049,678</u>
Fund Balances:					
Nonspendable:					
Inventories	801,755	-	-	233,827	1,035,582
Prepaid Items	1,262,500	-	-	-	1,262,500
Restricted for:					
Charter Schools	626,097	-	-	-	626,097
Home School Carry-over	393,338	-	-	-	393,338
Facilities Maintenance	2,288,499	-	-	-	2,288,499
Committed for:					
Minimum Fund Balance Policy	4,200,580	-	-	-	4,200,580
Assigned to:					
School Incentive Purchases	524,610	-	-	-	524,610
Professional - Technical Services	927,451	-	-	-	927,451
Staff Travel	18,195	-	-	-	18,195
Student Travel	-	-	-	-	-
Purchased Services	7,245	-	-	34,533	41,778
Supplies	137,147	11,664	-	760	149,571
Equipment	43,882	23,497	-	16,435	83,814
Subsequent Year Operations	1,967,428	3,773,488	-	1,708,281	7,449,197
Unassigned	<u>2,671,214</u>	<u>-</u>	<u>-</u>	<u>(44,976)</u>	<u>2,626,238</u>
Total Fund Balances	<u>15,869,941</u>	<u>3,808,649</u>	<u>-</u>	<u>1,948,860</u>	<u>21,627,450</u>
Total Liabilities and Fund Balances	<u>\$ 25,943,873</u>	<u>\$ 3,808,649</u>	<u>\$ 1,094,502</u>	<u>\$ 3,830,104</u>	<u>\$ 34,677,128</u>

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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

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

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

FUND CODES

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

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

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

LOCATION CODES:

01 Tebughna School	40 Port Graham Elem/High	72 C/O Asst. Supt. Admin. Services
02 Ninilchik Elem/High	41 Sears Elementary	73 C/O Asst. Supt.-Instruction
03 Susan B English Elem/Hi	42 Seward Elementary	74 C/O Fiscal Services
04 Spring Creek	43 Soldotna Elementary	75 C/O Planning and Operations
05 Skyview High	44 Sterling Elementary	76 C/O Purchasing & Warehouse
06 Homer High	45 Tustumena Elementary	77 C/O Human Resources
07 Kenai Central High	46 Redoubt Elementary	78 C/O Information Services
08 Seward High	47 McNeil Canyon Elem	79 E-Rate/Tech Plan
09 Soldotna High	48 K-Beach Elementary	80 Connections
10 Nikiski Mid/Sr High	49 Razdolna Elementary	81 Special Services
11 Kenai Middle	50 West Homer Elementary	82 Interest Based Bargaining
12 Skyview Middle	51 Mt. View Elementary	83 Districtwide Services
13 Homer Middle	52 Nikiski North Star Elementary	84 Curriculum
14 Seward Middle	53 Voznesenka Elem/High	85 Elem. &Secondary Ed/Pup Act
15 Kenai Youth Facility	56 Kachemak Selo	86 K-12/Assessment/Curriculum
16 River City Academy	62 Greatland Adventure Academy	87 Nursing Services
17 Soldotna Prep	63 Kaleidoscope Charter	88 Community Education
31 Chapman Elem	64 Montessori Charter	89 Community Theater
32 Cooper Landing Elem	65 Aurora Borealis Charter	90 Student Nutrition Services
33 Paul Banks Elem	66 Homer Flex	92 Grants Instruction
34 Nanwalek Elem/High	67 Kenai Alternative High School	96 Unallocated
35 Hope Elem/High	68 Fireweed Academy Charter	
37 Moose Pass Elementary	70 C/O Board of Education	
38 Nikolaevsk Elem/High	71 Superintendent	

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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

FUNCTION CODES

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

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

FUNCTION CODES AND DESCRIPTIONS

4100 REGULAR INSTRUCTION

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

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4130 **GIFTED/TALENTED INSTRUCTION**

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

4140 **ALTERNATIVE INSTRUCTION**

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

4160 **VOCATIONAL EDUCATION INSTRUCTION**

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

4200 **SPECIAL EDUCATION INSTRUCTION**

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

4220 **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

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

4330 HEALTH SERVICES

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

4350 SUPPORT SERVICES - INSTRUCTION

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

4352 LIBRARY SERVICE

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

4354 INSERVICE

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

4400 SCHOOL ADMINISTRATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4450 **SCHOOL ADMINISTRATION SUPPORT**

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

45xx **DISTRICT ADMINISTRATION**

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

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

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

4600 **OPERATION AND MAINTENANCE OF PLANT**

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

4700 **PUPIL ACTIVITY**

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

4760 **PUPIL TRANSPORTATION**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4780 **COMMUNITY SERVICES**

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

4790 **FOOD SERVICES**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

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

OBJECT CODES AND DESCRIPTIONS

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

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

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

3120 ASSISTANT SUPERINTENDENT - Certified

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

3130 PRINCIPAL/ASSISTANT PRINCIPAL

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3140 DIRECTOR/COORDINATOR - Certified

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

3150 TEACHER

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

3161 EXTRA DUTY COMPENSATION - Certified

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

3162 EMOLUMENT

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

3171 SUBSTITUTES - Certified with Certificate

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

3172 TEMPORARY - Certified w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certified

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certified

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

3190 LEAVE – Certified

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

3211 ADMINISTRATOR – Classified

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

3212 DIRECTOR/COORDINATOR - Classified

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3220 SPECIALISTS - NURSES

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

3230 AIDES/TUTORS

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

3240 SUPPORT STAFF

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

3250 MAINTENANCE/CUSTODIAL

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

3260 FOOD SERVICE STAFF

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

3272 BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR

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

3291 SUBSTITUTES - SUPPORT STAFF

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

3292 EXTRA DUTY COMPENSATION - Support

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

3293 LONG TERM SUB – Support

Substitutes for classified employees on long-term leave.

3294 TEMPORARY SALARIES - SUPPORT

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

3295 OVERTIME - SUPPORT

Overtime for support staff is recorded in this account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

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

3300 LEAVE – Support

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

35xx BENEFITS

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

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

		<u>FY17</u>	<u>FY18</u>
3511	Health Care Costs	\$21,163/employee	\$20,778/employee
	<u>CERTIFIED</u>	<u>FY17</u>	<u>FY18</u>
3512	Life Insurance including Spouse Insurance	.15 %	.15 %
3520	Unemployment Insurance	.15 %	.15 %
3541	Medicaid (certified)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

SUPPORT STAFF

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

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 PROFESSIONAL AND TECHNICAL SERVICES

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4140 **PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

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

4150 **PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

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

4200 **TRAVEL**

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

4250 **STUDENT TRAVEL/CO-CURRICULAR TRAVEL**

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

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

4320 **GARBAGE** - for building.

4331 **POSTAGE**

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

4332 **TELEPHONE**

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

4360 **ELECTRICITY** - for building.

4380 **FUEL** - for building

4401 **FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

4402 **PURCHASED SERVICES**

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

4408 **COPY SERVICES**

Per copy costs are recorded under this object code.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

4501 **SUPPLIES**

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

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

4502 **DISCRETIONAL MATERIAL**

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

4580 **GAS & OIL**

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

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

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

4850 **STIPENDS**

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

4901 **OTHER EXPENSES**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.
SFSF	State Fiscal Stabilization Fund
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