

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Annual Budget

2017-18



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

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**Kenai Peninsula Borough School District
2017 - 2018 Budget**

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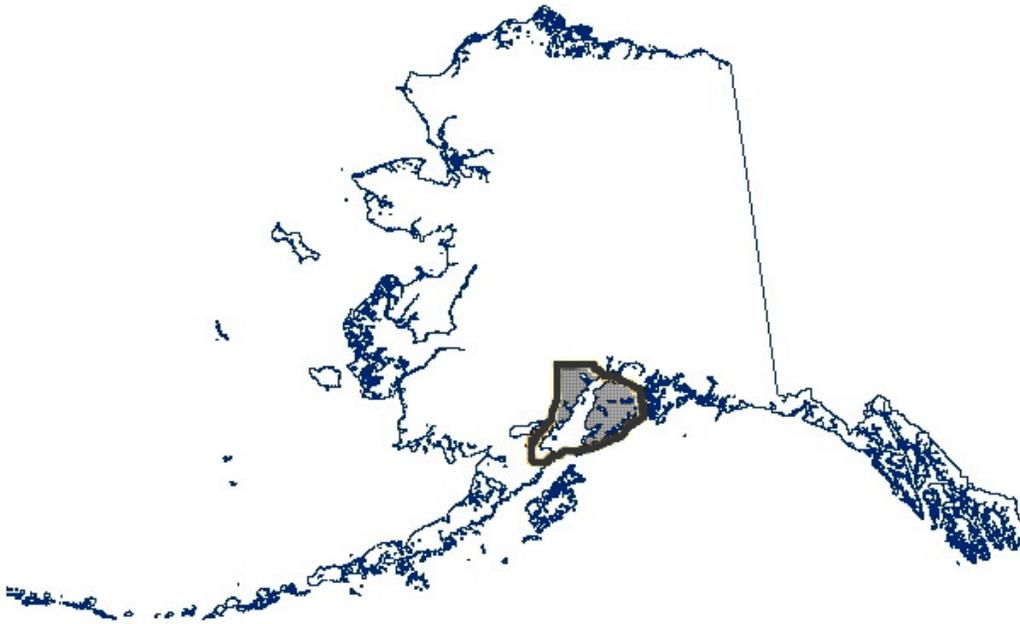
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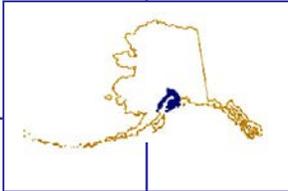
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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INTRODUCTORY SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

Dave Jones

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July 10, 2017

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

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2018. The District Superintendent and Assistant Superintendent of Instructional Support assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary media for presenting the financial plan and the report of operations to the public.

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

A concerted effort has been made to continue to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2017. The Kenai Peninsula Borough School District is proud to be one of only 155 recipients nationally and 1 of 3 Alaskan districts to have been awarded the MBA in fiscal year 2017.

Organizational Component

The Kenai Peninsula Borough was incorporated into a second-class borough on January 1, 1964. This form of government includes an elected mayor and a nine-member assembly. The District encompasses the same geographic territory as the Borough and is roughly 25,600 square miles in size. There are 44 schools operating in 21 communities ranging in size from approximately 10 students to some with over 500 students. The district has urban schools, as well as the truly rural, with locations accessible only by air or by boat.

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

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

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

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

Board of Education

Mr. Joe Arness, President
Mrs. Penny Vadla, Vice President
Mr. Bill Holt, Clerk
Mr. John Kelly, Treasurer
Mr. Marty Anderson, Member
Mr. Dan Castimore, Member
Ms. Lynn Hohl, Member
Mr. Mike Illg, Member
Mr. Tim Navarre, Member
Mr. Brian Dusek, Student Representative

Administrative Cabinet

Mr. Sean Dusek, Superintendent
Mr. John O'Brien, Assistant Superintendent of Instruction
Mr. Dave Jones, Assistant Superintendent of Instructional Support

Budget Process

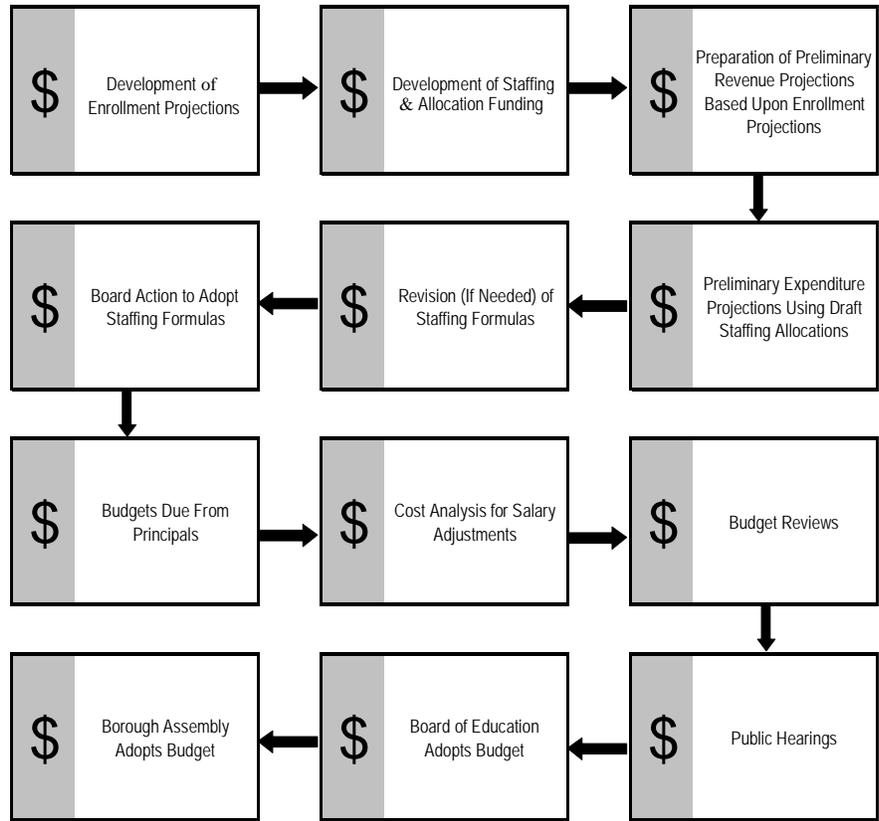
The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2016 for the FY18 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 8,781 students enrolled for FY18. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2016. It is important to note that in October 2016, the district OASIS student count reported 8,784.83 students enrolled, which was over the projection for FY17 of 8,781. That increase in FY17 brought the total loss in enrollment to over 1,592 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2016. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February, budget presentation meetings were held in the larger communities of Homer, Soldotna, and Seward.

The initial budget was approved by the School Board on April 3, 2017. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.

**Kenai Peninsula Borough School District
Budget Process**



Implementation of the budget is effective on July 1, 2017, marking the beginning of fiscal year 2018, which will run through June 30, 2018.

FY18 Budget Calendar

August 2016						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

8th - School Board Meeting
 9th - School Board Work Session - Presentation of Draft Budget Development Calendar and Overall Plan

September 2016						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

12th - School Board Meeting - Homer

October 2016						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- 3rd - Projected Enrollment Deadline for Schools to Report to District Office
- 3rd - School Board Meeting
- 3rd - Start of 20-Day OASIS Count
- 13th - Video Conference Meeting at Schools w/Community Site Councils/Stakeholders
- 28th - End of 20-Day OASIS Count

November 2016						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- 4th* - FY18 Projected Enrollment Report Due to DOEED
- 7th - School Board Meeting
- 9th - FY18 Staffing Projections and Site Budget Formulations Begin
- 11th* - FY17 Actual Enrollment Report Due to DOEED

December 2016						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 1st-12th - Senior Management Conducts Preliminary Budget Estimation
- 5th - School Board Meeting - 5 Year Projected Enrollment
- 6th - Board Work session - FY18 Budget Discussion

January 2017						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- 16th - School Board Meeting - FY18 Preliminary Budget Information to Board

February 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

- 6th - School Board Meeting - Budget Work Session to Review Detailed FY18 Budget Information
- 7th - Key Communicators Meeting
- 14th* - Public Budget Forum, Seward High Library, 5:30 p.m.
- 15th* - Public Budget Forum, Soldotna High Library, 5:30 p.m.
- 21st* - Public Budget Forum, Homer High Library, 5:30 p.m.

March 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- 6th - School Board Meeting - FY18 Budget Recommendation

April 2017						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

3rd - School Board Meeting - Present Budget for Approval
 4th* - Final KPBSD Budget Information to Borough Assembly

May 2017						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1st - School Board Meeting in Seward
 2nd** - Ordinance Introduced at Borough Assembly (possible date)
 16th** - Borough Assembly Resolution (possible date)

June 2017						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

5th - School Board Meeting
 6th** - Borough Assembly Ordinance Vote (possible date)

*Tentative dates that are subject to change.

** The Borough Assembly set their 2018 meeting dates late in the calendar year, so meeting dates for 2018 are not available at this time.

The KPBSD School Board, in partnership with site councils, community members and District administration act as the Budget Development Committee.

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

Significant Issues

The financial condition of the school district is, and will continue to be, a pressing concern for the future. The State Public School Funding Program sets the amount of general school funding (foundation funding) the School District receives from the State and it also sets a limit on the amount that can be raised from local sources under an equalization section of the formula. The Kenai Peninsula Borough is the local funding source for the District and for many years, the School District was consistently funded to the maximum allowed from local governmental funding (the cap). During FY10, the School District received some additional revenue from the State, which could have resulted in additional local funding. However, the School District did not request

the additional local funding, which resulted in FY10 final local funding below the maximum allowed for the first time.

In FY16, the Borough increased our funding to the maximum allowable for the first time since FY10, in FY17 funding from the Borough remained at the same level as FY16, which was once again below the maximum allowable.

The legislature completed work on the operating budget on June 29, 2017, over a month past the expected end of the legislative session. However, they did not bring forward a long-term fiscal plan, but funded the budget with use of reserves. Their budget fully funded the foundation formula with a Base Student Allocation (BSA) of \$5,930 per student. On June 6, 2017, the borough authorized funding for the school district for FY18 in the amount of \$49,738,432 which is \$1,500,000 above the funding level of FY17 at \$48,238,432. This funding was not the maximum allowable for FY18.

The regular legislative session was extended by a month to May 17, 2017 and the legislature was called back for a special session that ran from May 18 – June 16, 2017. On June 30, 2017, the Governor signed into law House Bills 57 and 59, approving the operating budget for FY18, without vetoes. State spending for department operations was cut by \$145 from the previous year, with Education being held harmless with the BSA staying at the same level as FY17.

The legislature has yet to come up with up with a long-term fiscal plan. A fourth special session will convene on October 23, 2017 to consider a bill that includes a State income tax. The State of Alaska relies on oil for about 90% of our revenue stream. Since the price of oil has fallen and stayed low for such a long time, there is a real need for the state to develop diversified revenue streams as part of a long-term fiscal plan. There is discussion and debate, but apparently not the political will to move forward with a restructuring of current reserves for a sustainable draw, implementing an income tax or state sales tax, revising use taxes, revising the oil and gas production taxes or credits or any other revisions to the revenue budget.

Enrollment Projections

The process that was used to project the FY18 enrollment is based on a straight-line projection for most schools as of October 28, 2016. The steps involved in formulating the enrollment projection of 8,781 were:

- Grades at each school site were moved ahead one grade level (except charter schools).
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, and Marathon.
- Kindergarten enrollment was based on the average of actual enrollment for FY16 and FY17 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

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

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$138,247,518 based on the enrollment projection of 8,781 students, along with the use of general fund balance in the amount of \$321,978 totals \$138,569,496. State funding through the foundation formula for FY18 remains at the FY17 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$49,738,432 for FY18, an increase of \$1,500,000. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$10,854,635. The district also budgeted for an allocation of fund balance in the amount of \$321,978.

The legislature made changes to the funding plan that included increases to the Base Student Allocation (BSA) of \$150 in FY15 and additional \$50 increases in FY16 and FY17. The increase was realized in both years, but a June 2016 veto by the governor reduced FY17 funding to education by the same amount as the \$50 BSA increase. In FY18, the BSA remained at the FY17 level of \$5,930 and the Governor made no vetoes.

Prior to these recent changes, the funding formula was revised in March 2008 with changes to the formula taking place from FY09 through FY13. Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase.

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

Expenditure Budget

The expenditure budget of \$138,569,496 is based on the enrollment projection of 8,781 students and other consideration noted below.

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

The FY18 budget was developed based on the following significant elements:

- Collective bargaining began in January 2015 and agreements expired June 30, 2015. During FY16, the District operated “Status Quo” under the expired agreement, while continuing to negotiate. The District and Unions went to advisory arbitration and settled a three-year contract that was retro-active to July 1, 2015. FY18 is the final year of the collective bargaining agreement.

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Reductions at District Office include 1.00 FTE Accounting Specialist, and 1.00 FTE Pupil Services coordinator for a total reduction of \$200,399
- Changes in support staffing for custodians resulted in a reduction of 7.00 FTE, and 9.0 FTE reduction for ELL Tutors Districtwide, resulted in budget cuts of \$1,158,909
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY18 Budget reflects employer-paid amount per covered employee of \$20,778. Because of high claims experience at the end of FY17, we may need to revise the amount per covered employee again. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.
- Schools are staffed based on staffing formulas that fit their size and configuration as follows:

CERTIFIED FORMULAS:

ELEMENTARY SCHOOLS GRADES K-6 >=250

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

ELEMENTARY SCHOOLS GRADES K-6 100-249

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

HIGH SCHOOL/MIDDLE SCHOOL

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

SMALL SCHOOLS < 200

Small Schools Elementary Classroom	1:17.5 pupil/teacher ratio Grades K-6 (1.0 FTE minimum) if ADM < 25
Small Schools Elementary Specialists	1.0 FTE if Grade K-6 enrollment > 100
Small Schools Secondary Program Staffing	1.0 FTE if Grades 7-12 enrollment 8-20 2.0 FTE if Grades 7-12 enrollment 21-40 1:20.5 pupil/teacher ratio if Grades 7-12 enrollment > 40
Small Schools Intervention	.50 FTE if enrollment ≥ 75 (K-6 and K-8 schools only)

SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

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

HIGH SCHOOL

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

MIDDLE SCHOOL

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

SMALL SCHOOLS <100

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

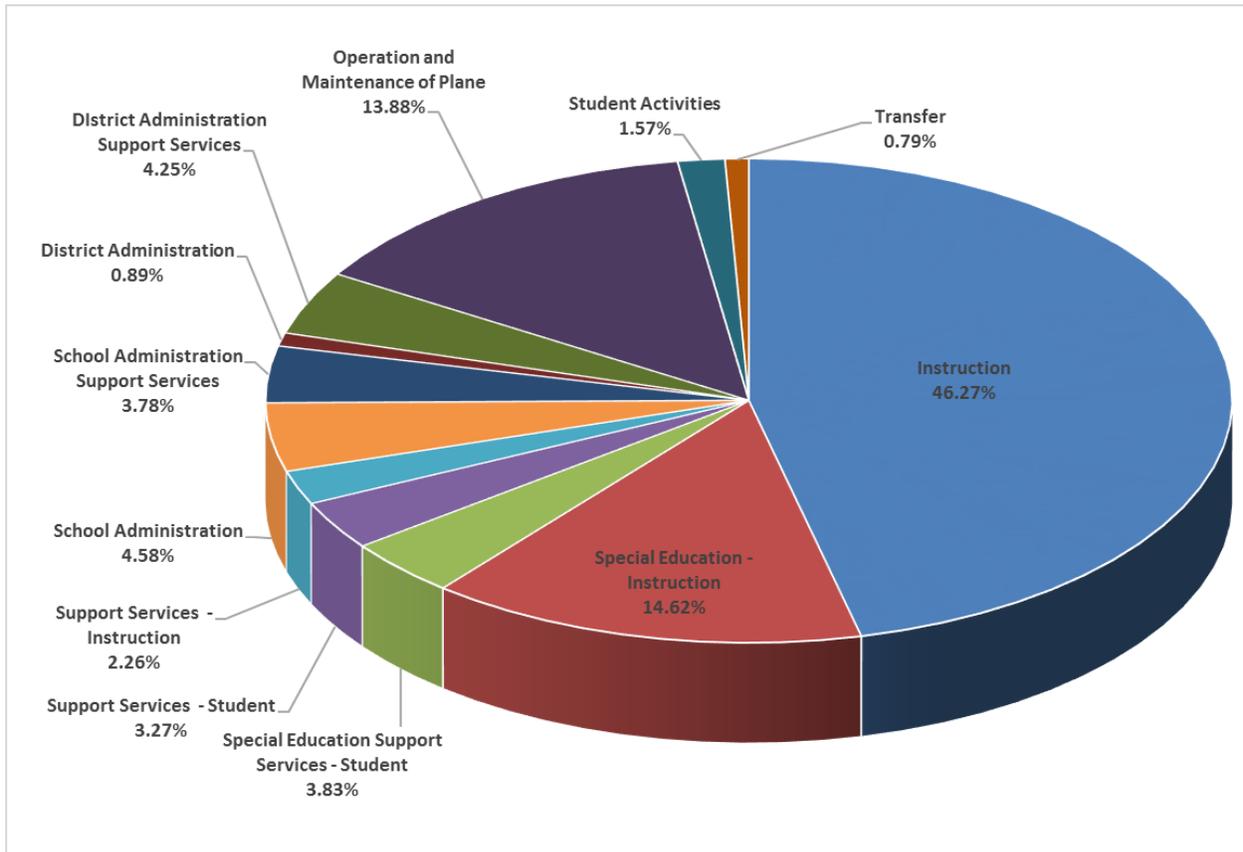
SMALL SCHOOLS >100 WITH HIGH SCHOOL

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

- Supply and copy budgets have been adjusted based on the enrollment projection.
- Utility budgets have been rolled forward with few adjustments. With recent decreases in oil prices, those budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- Budgets for property, liability, stop-loss insurance and worker's compensation costs, which are received as In-Kind Services from the Kenai Peninsula Borough, include the most recent insurance premium estimates.
- Fund transfers are included for the Student Nutrition program in the amount of \$1,100,000.
- Equipment budgets for FY18 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure through the Technology Plan.
 - Equipment for students with special needs and compliance with ADA.

<u>FY18 Expenditure Budget by Function</u>	<u>Original 2016-17 Budget</u>	<u>Revised 2016-17 Budget</u>	<u>Original 2017-18 Budget</u>
Instruction	\$65,415,926	\$64,629,054	\$ 64,112,861
Special Education - Instruction	20,016,982	20,628,770	20,264,760
Special Education Support Services – Student	5,423,040	6,012,699	5,313,458
Support Services - Student	4,336,811	4,491,173	4,524,611
Support Services - Instruction	3,094,841	3,070,997	3,137,207
School Administration	5,890,185	6,147,045	6,342,388
School Administration Support Services	5,225,073	5,346,479	5,240,851
District Administration	1,157,531	1,267,294	1,230,358
District Administration Support Services	5,598,558	5,724,298	5,891,804
Operations and Maintenance of Plant	19,935,945	21,804,307	19,233,721
Student Activities	2,069,366	2,142,370	2,177,477
Transfer to Other Funds	<u>1,855,072</u>	<u>1,755,072</u>	<u>1,100,000</u>
Total General Fund Expenditures	<u>\$140,019,330</u>	<u>\$143,019,558</u>	<u>\$138,569,496</u>

The following graph depicts the functional allocation of the FY18 General Fund expenditure budget in accordance with the State of Alaska Chart of Accounts.



FY18 Budget by Object and Function

		Certificated Salaries	Non-Certificated Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Fund Transfer	Total
Instruction	Sum of Amount	33,635,616	2,006,709	21,381,502	129,775	142,516	251,200	452,433	3,102,656	1,982,566	1,027,888		64,112,861
	% of Object	65.70%	11.12%	49.94%	10.07%	14.91%	3.91%	4.77%	73.33%	105.19%	91.10%		46.27%
	% of Function	52.46%	3.13%	33.35%	0.20%	0.22%	0.39%	0.71%	4.84%	3.09%	1.60%		100.00%
Special Education Instruction	Sum of Amount	7,392,741	4,362,742	8,178,629	170,620	44,998		3,254	90,276	11,500	10,000		20,264,760
	% of Object	14.44%	24.18%	19.10%	13.24%	4.71%		0.03%	2.13%	0.61%	0.89%		14.62%
	% of Function	36.48%	21.53%	40.36%	0.84%	0.22%		0.02%	0.45%	0.06%	0.05%		100.00%
Special Education Support Services - Student	Sum of Amount	2,400,663	544,594	1,715,487	512,570	75,200	5,000	3,606	40,663	10,440	5,235		5,313,458
	% of Object	4.69%	3.02%	4.01%	39.79%	7.87%	0.08%	0.04%	0.96%	0.55%	0.46%		3.83%
	% of Function	45.18%	10.25%	32.29%	9.65%	1.42%	0.09%	0.07%	0.77%	0.20%	0.10%		100.00%
Support Services Student	Sum of Amount	1,029,481	1,590,283	1,776,471		66,700	750	4,386	49,292	6,098	1,150		4,524,611
	% of Object	2.01%	8.81%	4.15%		6.98%	0.01%	0.05%	1.17%	0.32%	0.10%		3.27%
	% of Function	22.75%	35.15%	39.26%		1.47%	0.02%	0.10%	1.09%	0.13%	0.03%		100.00%
Support Services Instruction	Sum of Amount	1,067,546	533,476	1,016,157	33,000	82,000	9,650	56,832	320,551	14,495	3,500		3,137,207
	% of Object	2.09%	2.96%	2.37%	2.56%	8.58%	0.15%	0.60%	7.58%	0.77%	0.31%		2.26%
	% of Function	34.03%	17.00%	32.39%	1.05%	2.61%	0.31%	1.81%	10.22%	0.46%	0.11%		100.00%
School Administration	Sum of Amount	4,227,324	14,771	1,967,817	83	93,339			9,413	29,641			6,342,388
	% of Object	8.26%	0.08%	4.60%	0.01%	9.77%			0.22%	1.57%			4.58%
	% of Function	66.65%	0.23%	31.03%	0.00%	1.47%			0.15%	0.47%			100.00%
School Administration Support Services	Sum of Amount		2,462,611	2,000,073		6,200	673,800	11,287	56,880	30,000			5,240,851
	% of Object		13.65%	4.67%		0.65%	10.48%	0.12%	1.34%	1.59%			3.78%
	% of Function		46.99%	38.16%		0.12%	12.86%	0.22%	1.09%	0.57%			100.00%
District Administration	Sum of Amount	305,024	225,395	329,083	123,150	70,900	14,700	25,450	22,895	75,000	38,761		1,230,358
	% of Object	0.60%	1.25%	0.77%	9.56%	7.42%	0.23%	0.27%	0.54%	3.98%	3.44%		0.89%
	% of Function	24.79%	18.32%	26.75%	10.01%	5.76%	1.19%	2.07%	1.86%	6.10%	3.15%		100.00%
District Administration Support Services	Sum of Amount	127,800	2,556,449	1,582,262	319,075	94,325	35,050	1,227,513	224,770	-317,261	41,821		5,891,804
	% of Object	0.25%	14.17%	3.70%	24.77%	9.87%	0.54%	12.93%	5.31%	-16.83%	3.71%		4.25%
	% of Function	2.17%	43.39%	26.86%	5.42%	1.60%	0.59%	20.83%	3.81%	-5.38%	0.71%		100.00%
Operations and Maintenance of Plant	Sum of Amount		3,351,574	2,510,165		7,050	5,441,946	7,617,509	305,277	200			19,233,721
	% of Object		18.58%	5.86%		0.74%	84.61%	80.25%	7.22%	0.01%			13.88%
	% of Function		17.43%	13.05%		0.04%	28.29%	39.60%	1.59%	0.00%			100.00%
Student Activities	Sum of Amount	1,012,721	394,169	357,802		272,312		90,151	8,187	42,135			2,177,477
	% of Object	1.98%	2.18%	0.84%		28.50%		0.95%	0.19%	2.24%			1.57%
	% of Function	46.51%	18.10%	16.43%		12.51%		4.14%	0.38%	1.94%			100.00%
Fund Transfers	Sum of Amount											1,100,000	1,100,000
	% of Object											100.00%	0.79%
	% of Function											100.00%	100.00%
Total Sum of Amount		51,198,916	18,042,773	42,815,448	1,288,273	955,540	6,432,096	9,492,421	4,230,860	1,884,814	1,128,355	1,100,000	138,569,496
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	96.00%	100.00%	100.00%
% of Total Budget		36.95%	13.02%	30.90%	0.93%	0.69%	4.64%	6.85%	3.05%	1.36%	0.81%	0.79%	100.00%

Major Goals and Objectives

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

Board of Education Goals

Board goals for FY18 were set at the June 10, 2017 board planning session. Board goals for FY18 are:

- 1) Pursue a fiscally responsible and reliable education funding plan.
- 2) Connect and Communicate to build and strengthen positive relationships.
- 3) Support Strategic Plan Implementation.

District Goals

2017-2022 KPBSD Strategic Plan

Mission: Empower all learners to positively shape their futures.

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

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

1. Ready for

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

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

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

3. Relevance *Experience a personalized learning system*

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

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

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

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

	Actual FTE FY17	Projected FTE FY18	Difference
Regular Instruction	529.60	510.73	-18.87
Special Education - Instruction	232.13	231.90	-0.23
Special Education Support Services - Student	42.80	41.93	-0.87
Support Services - Student	44.41	44.89	0.48
Support Services - Instruction	26.77	26.95	0.18
School Administration	37.67	38.66	0.99
School Administration Support Services	54.99	55.13	0.14
District Administration	5.00	5.00	0.00
District Administration Support Services	36.25	35.25	-1.00
Operations and Maintenance of Plant	85.23	77.23	-8.00
Student Activities	2.60	2.60	0.00
	1097.45	1070.27	-27.18

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

Financial Component

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

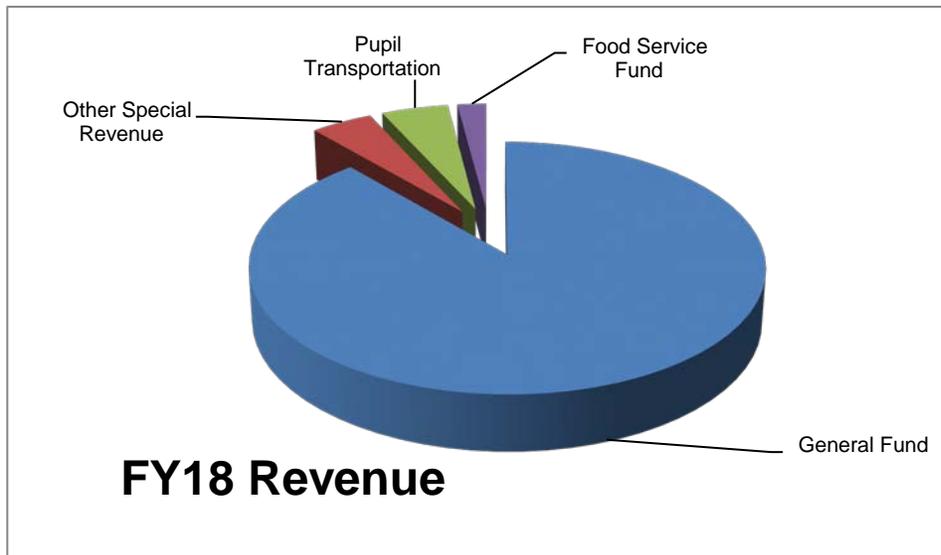
Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the "Special Revenue" funds such as Pupil Transportation, and Food Services, twenty-five funds in all. Activities of the General Fund and the Special Revenue Funds are included in the annual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

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2017, the Borough recorded \$36,790,000 in outstanding general obligation school debt.

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

All Governmental Revenues and Expenditures
Budget FY18

	FY17	FY18
Revenue:		
General Fund	\$ 139,461,453	\$ 138,247,518
Other Special Revenue	8,771,798	6,959,440
Student Transportation	8,183,034	7,480,340
Food Service Fund	<u>3,213,500</u>	<u>3,213,500</u>
Total Governmental Revenue:	<u>\$ 159,629,785</u>	<u>\$ 155,900,798</u>
Expenditures:		
General Fund	\$ 141,264,487	\$ 137,469,496
Other Special Revenue	13,425,795	7,189,257
Student Transportation	8,278,131	7,701,700
Food Service Fund	<u>4,543,445</u>	<u>4,429,369</u>
Total Governmental Expenditures:	<u>\$ 167,511,858</u>	<u>\$ 156,789,822</u>
Excess (Deficiency) of Revenues over Expenditures:	\$ (7,882,073)	\$ (889,024)
Operating Transfers:		
Transfer Out - General Fund	1,755,072	1,100,000
Transfer In - Food Service Fund	<u>(1,755,072)</u>	<u>(1,100,000)</u>
Total Operating Transfers:	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, Beginning of Year	\$ 21,627,450	\$ 13,745,377
Fund Balance, End of Year	<u>\$ 13,745,377</u>	<u>\$ 12,856,353</u>

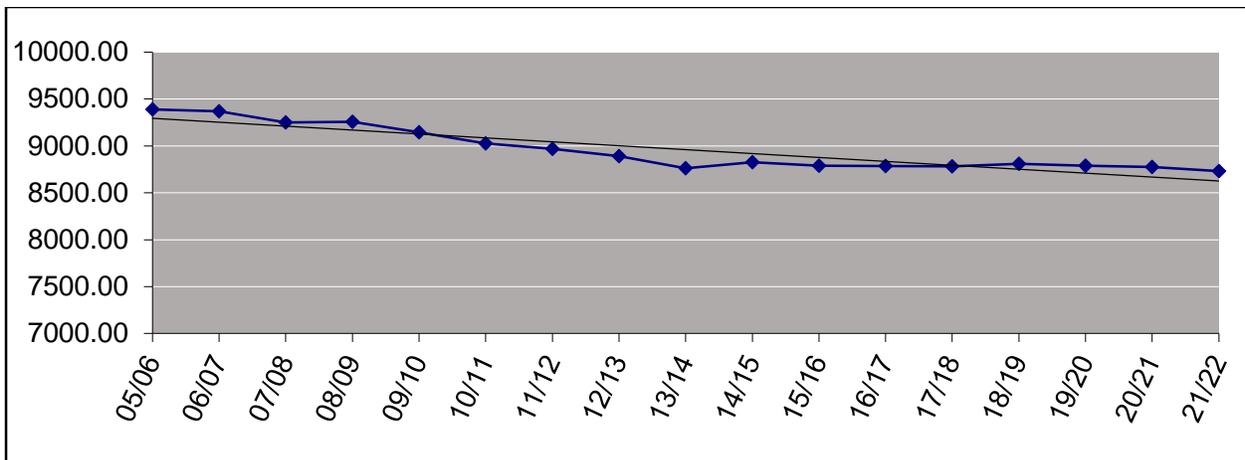


Informational Component

FY06-FY17 OASIS Enrollment History and FY18-FY22 Future Projections

YEAR	PRE-K	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	GROWTH
05/06	0.00	653.14	682.37	639.21	670.00	618.05	694.45	707.25	748.11	793.40	870.95	817.08	789.22	705.60	9388.83	0.00%
06/07	0	689.49	623.95	678.10	657.10	679.75	635.55	714.75	722.45	738.65	913.85	831.82	745.10	737.58	9368.14	-0.22%
07/08	0	686.41	641.40	629.85	689.03	656.85	700.97	641.45	726.30	709.65	860.30	867.33	771.16	669.00	9249.70	-1.26%
08/09	11.75	689.77	647.55	658.95	641.69	682.29	671.25	708.21	669.76	722.92	837.92	834.98	770.35	708.38	9255.77	0.07%
09/10	5.96	690.87	641.10	670.51	653.08	640.06	697.06	683.36	725.96	685.30	820.06	808.14	726.36	696.85	9144.67	-1.20%
10/11	6.90	681.79	665.85	656.65	666.70	657.40	629.65	706.24	696.60	727.03	695.31	723.72	746.94	764.28	9025.06	-1.31%
11/12	27.57	663.65	653.35	664.45	658.70	655.60	672.35	634.32	708.19	693.46	726.80	685.81	703.10	822.22	8969.57	-0.61%
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8892.06	-0.86%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8760.52	-1.48%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8827.87	0.77%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8787.60	-0.46%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8784.83	-0.03%
17/18	0	687.00	671.00	678.00	697.00	676.00	678.00	695.00	668.00	675.00	695.00	665.00	668.00	628.00	8781.00	-0.04%
18/19	0	676.00	696.00	670.00	678.00	697.00	676.00	629.00	696.00	668.00	681.00	698.00	663.00	680.00	8808.00	0.31%
19/20	0	677.00	685.00	694.00	670.00	678.00	697.00	626.00	634.00	697.00	674.00	684.00	696.00	677.00	8789.00	-0.22%
20/21	0	682.00	686.00	684.00	694.00	670.00	678.00	647.00	631.00	635.00	700.00	677.00	682.00	710.00	8776.00	-0.15%
21/22	0.00	681.00	691.00	685.00	684.00	694.00	670.00	628.00	652.00	632.00	640.00	703.00	675.00	696.00	8731.00	-0.51%

District annual enrollment change: FY06 through FY22



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

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

Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$1.075 million in additional maintenance support for the school district for FY18. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

Areawide facilities

Area-wide portables and outbuildings	75,000
Area-wide flooring replacement upgrades	275,000
Area-wide water quality improvements	125,000
Area-wide asbestos removal and repair	75,000
Area-wide electrical and lighting upgrades	125,000
Area-wide HVAC upgrades and repairs	75,000
Area-wide asphalt and sidewalk repair	150,000
Area-wide generator and associated hardware upgrades	75,000
Area-wide doors and entries	<u>100,000</u>
Total	<u>\$1,075,000</u>

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

Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY18 is 8.17 mills. The approved General Fund tax rate for FY18 remains at 4.50 mills, where it has stayed since it was reduced to that level in FY09. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. The net effect for a taxpayer with a \$100,000 home and a 4.50 mill tax rate is a \$450 annual contribution for the combined operation of the Borough government and the School District.

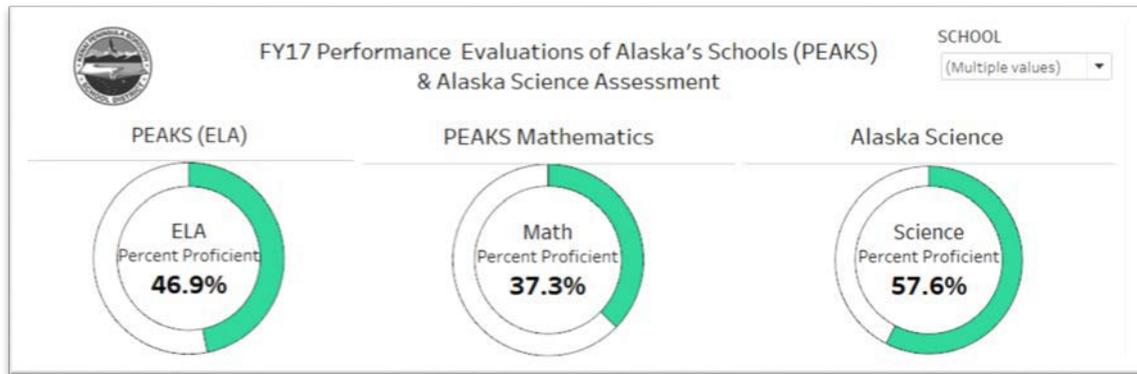
Total tax levies declined in FY08 and FY09, primarily from a decline in Sales Tax revenue due to a voter approved initiative exempting non-prepared foods from September through May of each year. However, total tax levies have increased each year since FY10. Sales tax revenue collected by the Borough is dedicated for schools.

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2007-08	30,042,125	29,651,635	98.700%	386,937	30,038,572	99.988%
2008-09	26,779,449	26,431,968	98.702%	344,322	26,776,290	99.988%
2009-10	28,875,124	28,375,677	98.270%	496,114	28,871,791	99.988%
2010-11	29,058,274	28,630,610	98.528%	421,708	29,052,318	99.980%
2011-12	30,419,493	29,946,804	98.446%	465,310	30,412,114	99.976%
2012-13	30,823,497	30,382,636	98.570%	430,775	30,813,411	99.967%
2013-14	31,750,392	31,332,596	98.684%	402,553	31,735,149	99.952%
2014-15	31,685,014	31,142,025	98.286%	315,382	31,457,407	99.282%
2015-16	33,108,951	32,410,590	97.891%	609,089	33,019,679	99.730%
2016-17	35,591,917	29,304,124	82.334%	-	29,304,124	82.334%

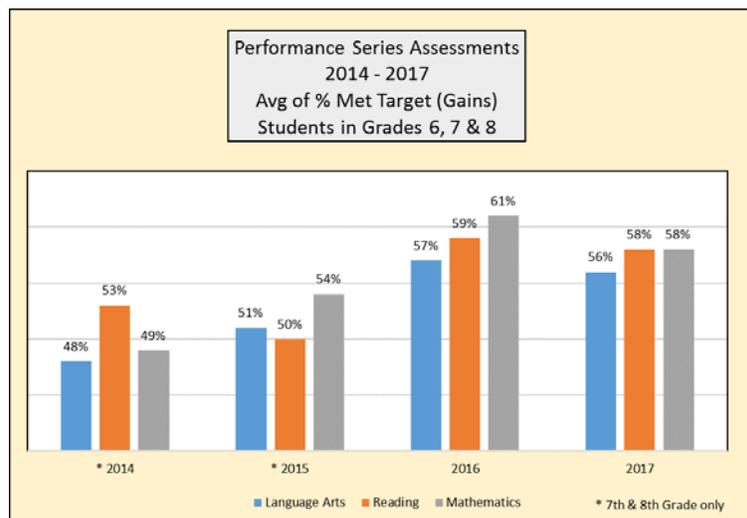
Performance Results

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

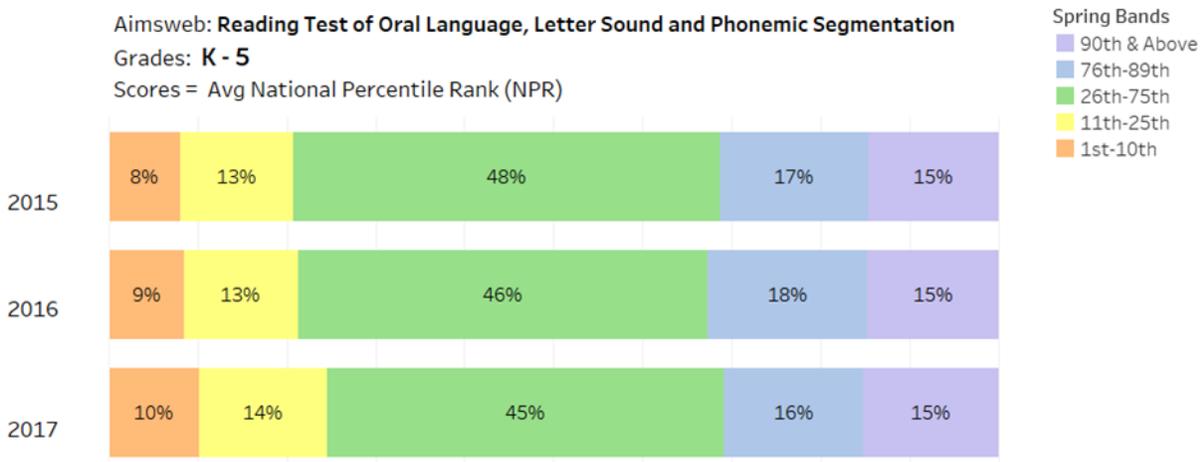
The Alaska Science Assessment was also administered to students in grades four, eight and ten. It provided students the opportunity to show their understanding of Alaska's science standards, which were adopted in 2006.



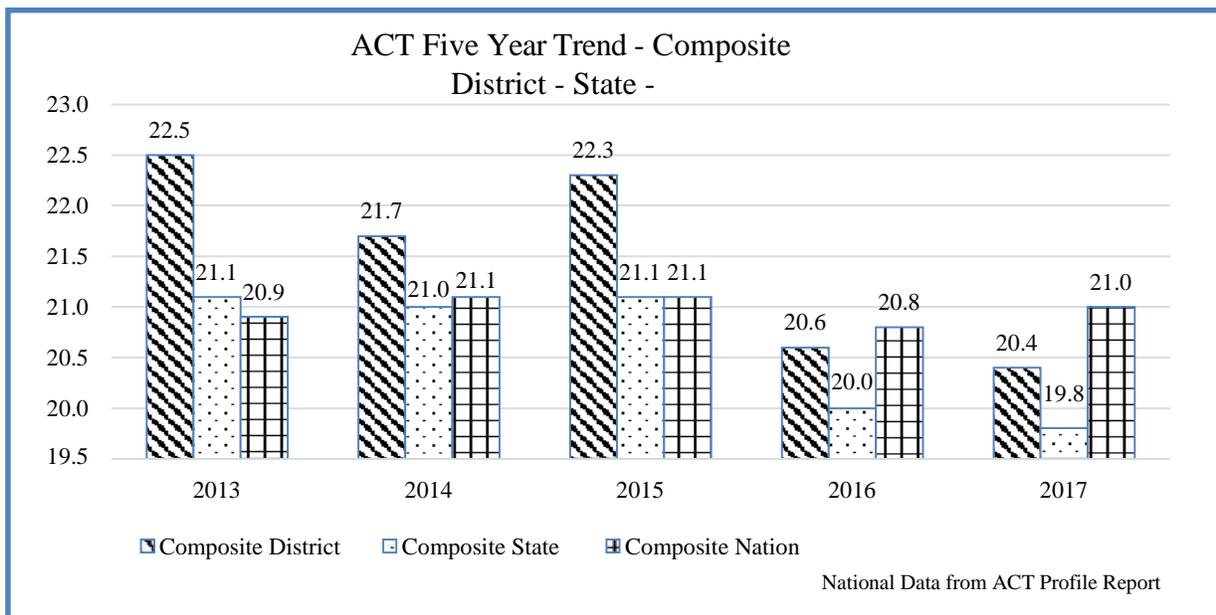
Performance Series - Performance Series is a nationally normed online computer-adaptive diagnostic assessment. The subjects available are Reading, Mathematics, Language Arts, Science, HS Algebra and HS Geometry. The assessment provides for more accurate student placement, diagnosis of instructional needs and measurement of student gains across reporting periods (Fall, Winter, Spring). As a district assessment, students in grades 6, 7 and 8 are required to test.



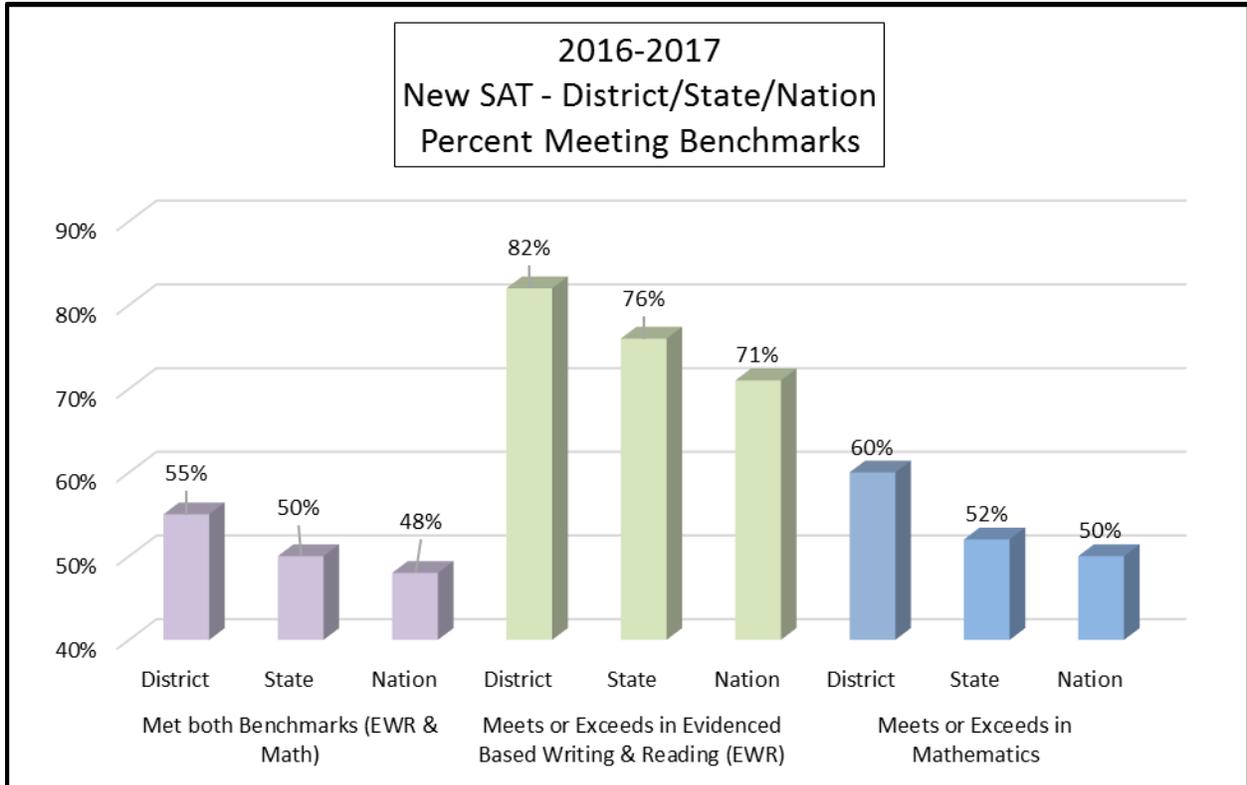
Aimsweb is a form of curriculum-based measurement (CBM), used for universal screening three times a year and progress monitoring in Grades K-5. As a district Assessment, these tests are given in Fall, Winter & Spring. The Bar Graphs show the percentage of students in each of the Spring Bands.



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

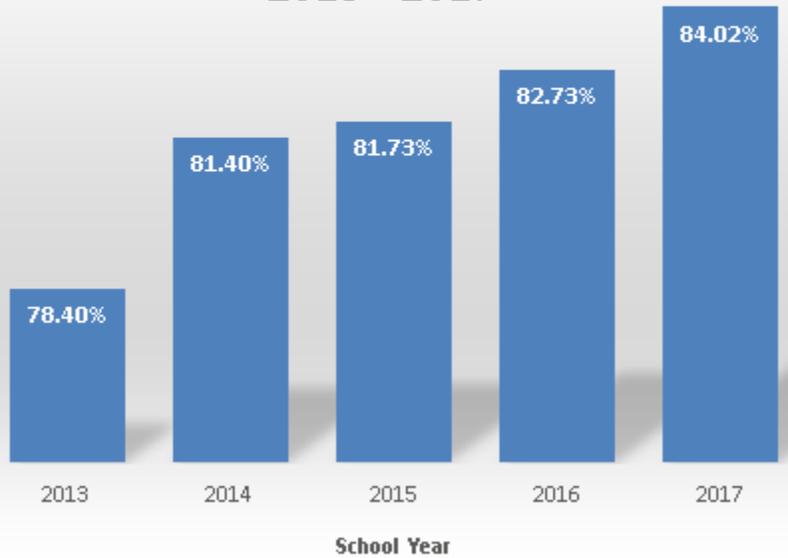


The SAT - In March of 2016, the new SAT test was released. The redesigned SAT provides more robust data and uses a two section score (Evidenced based Reading & Writing [EWR] and Math) and one composite score. As a result, 2017 will be the benchmark year for new SAT and reporting format. Overall, the district outperformed both the State and Nation in all three areas: Percent who met both benchmarks (EWR & Math), percent who met or exceeded EWR and percent who met or exceeded in Mathematics.

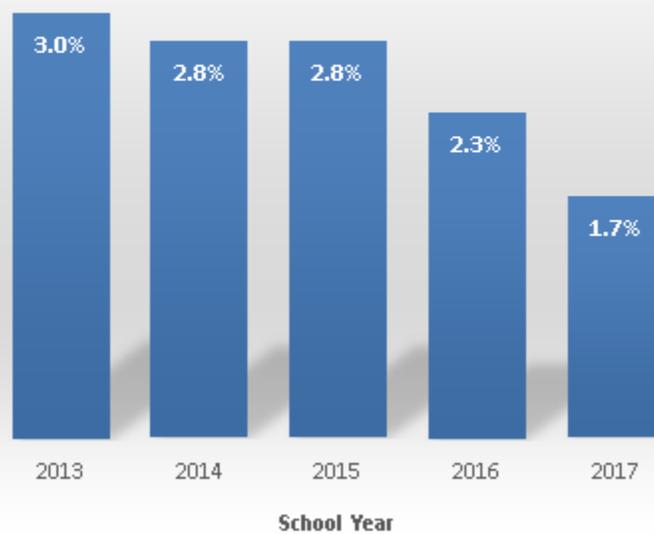


Graduation Rate & Dropout Rate – Two measurements the district monitors and works to improve is the High School Graduation Rate and Secondary Schools Dropout Rate.

KPBSD Graduation Rates (Cohort Specific) 2013 - 2017



KPBSD Dropout Rates 2013 - 2017



Future Year's General Fund Projections

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

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

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

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing basically flat enrollment at most schools.
- 2) No change in the Borough assessments (upon which the local contribution is calculated).
- 3) Borough contribution of the level funded for FY18 of \$49,738,432.
- 4) No Changes to the State Foundation Formula.

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

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

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

			FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
			Actual	Actual	Actual	Budget	Budget	Estimate*	Estimate*	Estimate*
State Funding										
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,011.40	8,132.88	8,061.55	8,030.27	8,037.00	8,082.00	8,075.00	8,075.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,280.46	10,453.55	10,388.32	10,335.05	10,345.01	10,520.70	10,475.50	10,475.50
Step #3	District Cost Factor	AS 14.17.460	1.171	1.171	1.171	1.171	1.171	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		12,038.42	12,241.11	12,164.72	12,102.34	12,114.01	12,319.74	12,266.81	12,266.81
Step #4	Special Needs Factor	AS 17.17.420	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
	Total After Adjustment for Special Needs Factor		14,446.10	14,689.33	14,597.67	14,522.80	14,536.81	14,783.69	14,720.17	14,720.17
Step #4.5	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)		1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Total After Adjustment for High School Voc Ed Factor		14,662.79	14,909.67	14,816.63	14,740.64	14,754.86	15,005.45	14,940.97	14,940.98
Step #5	Special Education Intensive Services Factor (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	AS 17.17.420	1,898	2,093	2,327	2,470	2,457	2,457	2,457	2,457
	Total After Adjustment for Special Education Intensive Services		16,560.79	17,002.67	17,143.63	17,210.64	17,211.86	17,462.45	17,397.97	17,397.98
Step #6	Correspondence (Correspondence ADM * .80) FY15=90	AS 14.17.430	599.01	625.49	653.45	679.10	672.30	653.40	642.60	630.90
	Total District Adjusted ADM		17,159.80	17,628.16	17,797.08	17,889.74	17,884.16	18,115.85	18,040.57	18,028.88
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,680	\$ 5,830	\$ 5,880	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930
Step #8	Basic Need		97,467,672	102,772,173	104,646,772	106,086,218	106,053,069	107,426,991	106,980,580	106,911,258
Step #9	Less Required Local Effort	AS 14.17.410 (b)(2)	22,720,017	23,612,200	24,357,876	24,777,280	26,824,174	26,824,174	26,824,174	26,824,174
Step #10	Regular State Aid		74,747,655	79,159,973	80,288,896	81,308,938	79,228,895	80,602,817	80,156,406	80,087,084
Step #10.5	Additional One-Time Funding		3,207,740	3,008,638	-	-	-	-	-	-
	Total State Contribution		77,955,395	82,168,611	80,288,896	81,308,938	79,228,895	80,602,817	80,156,406	80,087,084
	State Increase (decrease)From Prior Year		\$ 77,955,395	\$ 4,213,216	\$ (1,879,715)	\$ 1,020,042	\$ (2,080,043)	\$ 1,373,922	\$ (446,410)	\$ (69,322)
Local Contribution										
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 8,562,626,170	\$ 8,910,264,290	\$ 9,191,651,190	\$ 9,349,916,890	\$ 10,122,329,820	\$ 10,122,329,820	\$ 10,122,329,820	\$ 10,122,329,820
Step #2	Required Local Contribution	AS 14.17. 410.(b)(2)	22,720,017	23,612,200	24,357,876	24,777,280	26,824,174	26,824,174	26,824,174	26,824,174
Step #3	Additional Allowable Contribution	AS 14.17. 410.(c)(2)	22,417,565	24,394,458	24,134,251	24,465,664	24,458,020	24,458,020	24,458,020	24,458,020
Step #4	Local Cap Calculation		45,137,582	48,006,658	48,492,127	49,242,944	51,282,194	51,282,194	51,282,194	51,282,194
	Local Increase From Prior Year (assuming funding to maximum allowed)		\$ 3,990,637	\$ 2,869,076	\$ 485,469	\$ 750,817	\$ 2,039,250	\$ -	\$ -	\$ -
	Actual Funding from Local Effort		\$ 43,500,000	\$ 44,000,000	\$ 48,238,432	\$ 48,238,432	\$ 49,738,432	\$ 49,738,432	\$ 49,738,432	\$ 49,738,432
	Difference Between Local Effort Allowed and Local Contribution		\$ (1,637,582)	\$ (4,006,658)	\$ (253,695)	\$ (1,004,512)	\$ (1,543,762)	\$ (1,543,762)	\$ (1,543,762)	\$ (1,543,762)

Assumptions:
- FY19, FY20 and FY21 based on no change in assessed valuation, other revenues or state funding formula from FY18

Acknowledgments

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

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

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

Respectfully submitted,



Mr. Sean Dusek
Superintendent



Dave Jones
Assistant Superintendent, Instructional Support

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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.



Brenda Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

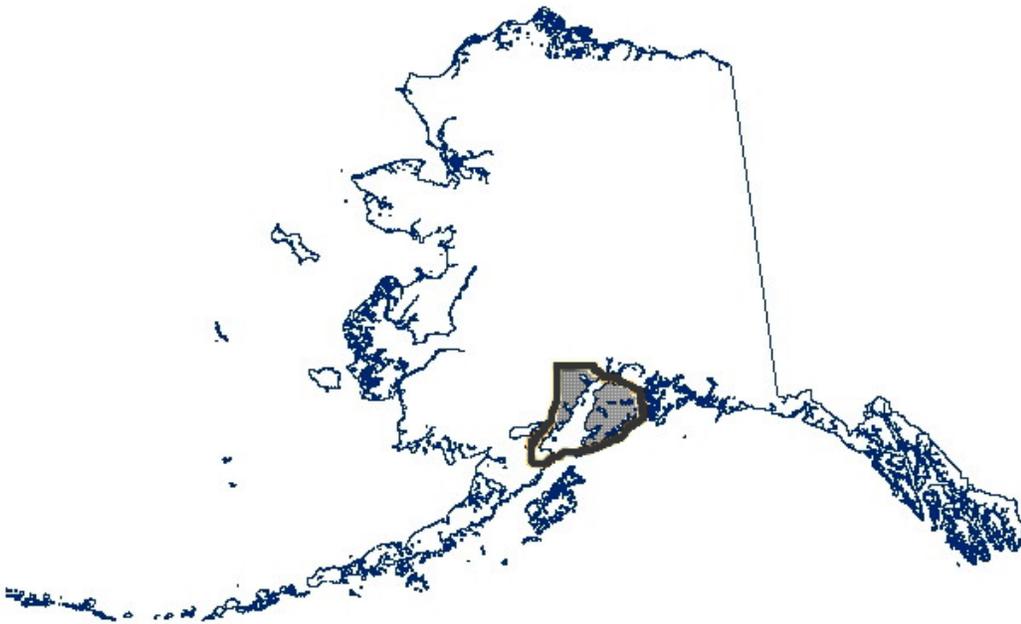
John D. Musso

John D. Musso, CAE, RSBA
Executive Director

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**ORGANIZATIONAL
SECTION**



ORGANIZATIONAL SECTION

Organizational Section

Borough and School District Relationship

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

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

Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools; ranging in size from approximately 10 students to some with more than 500. Estimated enrollment for FY17 is 8,781 students, who live in and around in 21 communities. 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 the truly remote, with some locations accessible only by plane or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades. The district contains a variety of school configurations that vary by community, including PK-2, PK-5, PK-6, PK-8, PK-12, 3-6, 6-8, 7-8, 6-12 and 9-12 in 36 brick and mortar schools, 4 charter schools, 2 alternative high schools, a school in a youth facility, as well as a home-school program.

Major Goals and Objectives

The budget is a reflection of the Kenai Peninsula Borough School District Board of Education's beliefs, goals, and strategies. The mission of the Kenai Peninsula Borough School District is to develop productive, responsible citizens who are prepared to be successful in a dynamic world. The School Board annually defines goals.

Board of Education 2017 - 2018

Mr. Joe Arness, President
Mrs. Penny Vadla, Vice President
Mr. Bill Holt, Clerk
Mr. Zen Kelly, Treasurer
Mr. Marty Anderson, Member
Mr. Dan Castimore, Member
Ms. Lynn Hohl, Member
Mr. Mike Illg, Member
Mr. Tim Navarre, Member
Mr. Brian Dusek, Student Representative

Board of Education Goals

Board goals for FY18 were set at the July 10, 2017 board planning session. Board goals for FY18 are:

- 1) Pursue a fiscally responsible and reliable education funding plan.
- 2) Connect and Communicate to build and strengthen positive relationships.
- 3) Support Strategic Plan Implementation.

District Goals

2017-2022 KPBSD Strategic Plan

Mission: Empower all learners to positively shape their futures.

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

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

1. Ready for

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

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

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

3. Relevance *Experience a personalized learning system*

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

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

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

District Administration and Management

**District Administration
2017-2018**

Mr. Sean Dusek, Superintendent
Mr. John O'Brien, Assistant Superintendent, Instruction
Mr. Dave Jones, Assistant Superintendent, Instructional Support
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
Mr. David May, Director of Planning & Operations
Dr. Christine Ermold, Director of Human Resources
Mr. Eric Soderquist, Director of Information Services

School Administration and Management

**School Administrators
2017-2018**

Aurora Borealis	Mr. Cody McCanna	Nikiski North Star	Ms. Margaret Gilman
Chapman	Mr. Conrad Woodhead	Nikolaevsk	Mr. Mike Sellers
Connections	Mr. Richard Bartolowits	Ninilchik	Mr. Jeffrey Ambrosier
Cooper Landing	Mr. Douglas Hayman	Paul Banks	Mr. Eric Pederson
Fireweed Academy	Mr. William Hindman	Port Graham	Ms. Nancy Kleine
Homer Flex	Mr. Christopher Brown	Razdolna	Mr. Timothy Whip
Homer High	Mr. Doug Waclawski	Redoubt	Mr. William Withrow
Homer Middle	Ms. Kari Dendurent	River City Academy	Ms. Dawn Edwards-Smith
Hope	Mr. Douglas Hayman	Seward Elementary	Mr. Alan Haskins
K- Beach Elementary	Mr. Nate Crabtree	Seward High	Mr. Trevan Walker
Kachemak Selo	Mr. Timothy Whip	Seward Middle	Ms. Jenny Martin
Kaleidoscope Charter	Ms. Robin Dahlman	Skyview Middle School	Mr. Sargeant Truesdell
Kenai Alternative	Mr. Loren Reese	Soldotna Elementary	Mr. Austin Stevenson
Kenai Central High	Mr. Alan Fields	Soldotna High	Mr. Phillip Graham
Kenai Middle	Mr. Vaughn Dosko	Soldotna Montessori	Mr. John DeVolld
Marathon School	Ms. Melissa Linton	Sterling	Ms. Denise Kelly
McNeil Canyon	Mr. Peter Swanson	Susan B. English	Mr. Joshua Hinds
Moose Pass	Mr. Douglas Hayman	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. Eric Waltenbaugh

Budget Administration and Management

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

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

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

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

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

Classification of Funds and Account Groups

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

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

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

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

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

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

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

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

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

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

Student Activity Fund - The Student Activity Fund accounts for each Kenai Peninsula Borough school's individual activity account for 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.

Classification of Revenues and Expenditures

The Kenai Peninsula Borough School District account components and structure meet the requirements as outlined by the *State of Alaska Department of Education and Early Development Uniform Chart of Accounts for School Districts and Account Code Descriptions*. The “State Chart of Accounts” was created to provide guidelines and instructions for coding revenues and expenditures consistently statewide and to allow for more meaningful comparison of data from district to district. The Kenai Peninsula Borough School District’s chart of accounts is located on pages 287-301.

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

Expenditures are classified into several functional categories guided by the State Chart of Accounts. The required functions cover broad categories that can be further divided with optional designations. For example, the broad functional category of Instruction can have further optional functional

components such as Bilingual/Bicultural Instruction, Gifted/Talented Instruction, Correspondence Study Instruction and Vocational Education Instruction.

Required functions in the General Fund are:

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

Budget Supervision and Oversight

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 of 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. Site and department level administrators, who are responsible for their site and/or department budget management and review. These administrators are responsible for ensuring expenditures do not exceed authorized budgeted amounts. They also ensure the revenue is expended for authorized, proper, and legal purposes.

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

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

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

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the budget transfers. Finally, the District prepares a Comprehensive Annual Financial Report (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.

Budget Process

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

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2016 for the FY18 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 8,781 students enrolled for FY18. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2016. It is important to note that in October 2016, the district OASIS student count reported 8,784.83 students enrolled, which was over the projection for FY17 of 8,781. That increase in FY17 brought the total loss in enrollment to over 1,592 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2016. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February, budget presentation meetings were held in the larger communities of Homer, Soldotna, and Seward.

The initial budget was approved by the School Board on April 3, 2017. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.

Implementation of the budget is effective on July 1, 2017, marking the beginning of fiscal year 2018, which will run through June 30, 2018.

FY18 Budget Calendar

August 2016						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- 8th - School Board Meeting
- 9th - School Board Work Session - Presentation of Draft Budget Development Calendar and Overall Plan

September 2016						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

12th - School Board Meeting - Homer

October 2016						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

3rd - Projected Enrollment Deadline for Schools to Report to District Office
 3rd - School Board Meeting
 3rd - Start of 20-Day OASIS Count
 13th - Video Conference Meeting at Schools w/Community Site Councils/Stakeholders
 28th - End of 20-Day OASIS Count

November 2016						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

4th* - FY18 Projected Enrollment Report Due to DOEED
 7th - School Board Meeting
 9th - FY18 Staffing Projections and Site Budget Formulations Begin
 11th* - FY17 Actual Enrollment Report Due to DOEED

December 2016						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1st-12th - Senior Management Conducts Preliminary Budget Estimation
 5th - School Board Meeting - 5 Year Projected Enrollment
 6th - Board Work session - FY18 Budget Discussion

January 2017						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

16th - School Board Meeting - FY18 Preliminary Budget Information to Board

February 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

6th - School Board Meeting - Budget Work Session to Review Detailed FY18 Budget Information
 7th - Key Communicators Meeting
 14th* - Public Budget Forum, Seward High Library, 5:30 p.m.
 15th* - Public Budget Forum, Soldotna High Library, 5:30 p.m.
 21st* - Public Budget Forum, Homer High Library, 5:30 p.m.

March 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

6th - School Board Meeting - FY18 Budget Recommendation

April 2017						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

3rd - School Board Meeting - Present Budget for Approval
 4th* - Final KPBSD Budget Information to Borough Assembly

May 2017						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1st - School Board Meeting in Seward
 2nd** - Ordinance Introduced at Borough Assembly (possible date)
 16th** - Borough Assembly Resolution (possible date)

June 2017						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

5th - School Board Meeting
 6th** - Borough Assembly Ordinance Vote (possible date)

***Tentative dates that are subject to change.**

**** The Borough Assembly set their 2018 meeting dates late in the calendar year, so meeting dates for 2018 are not available at this time.**

The KPBSD School Board, in partnership with site councils, community members and District administration act as the Budget Development Committee.

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

Revenue Budget

The revenue budget of \$138,247,518 based on the enrollment projection of 8,781 students, along with the use of general fund balance in the amount of \$321,978 totals \$138,569,496. State funding through the foundation formula for FY18 remains at the FY17 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$49,738,432 for FY18, an increase of \$1,500,000. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$10,854,635. The district also budgeted for an allocation of fund balance in the amount of \$321,978.

The legislature made changes to the funding plan that included increases to the Base Student Allocation (BSA) of \$150 in FY15 and additional \$50 increases in FY16 and FY17. The increase was realized in both years, but a June 2016 veto by the governor reduced FY17 funding to education by the same amount as the \$50 BSA increase. In FY18, the BSA remained at the FY17 level of \$5,930 and the Governor made no vetoes.

Prior to these recent changes, the funding formula was revised in March 2008 with changes to the formula taking place from FY09 through FY13. Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase.

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

Expenditure Budget

The expenditure budget of \$138,569,496 is based on the enrollment projection of 8,781 students and other consideration noted below.

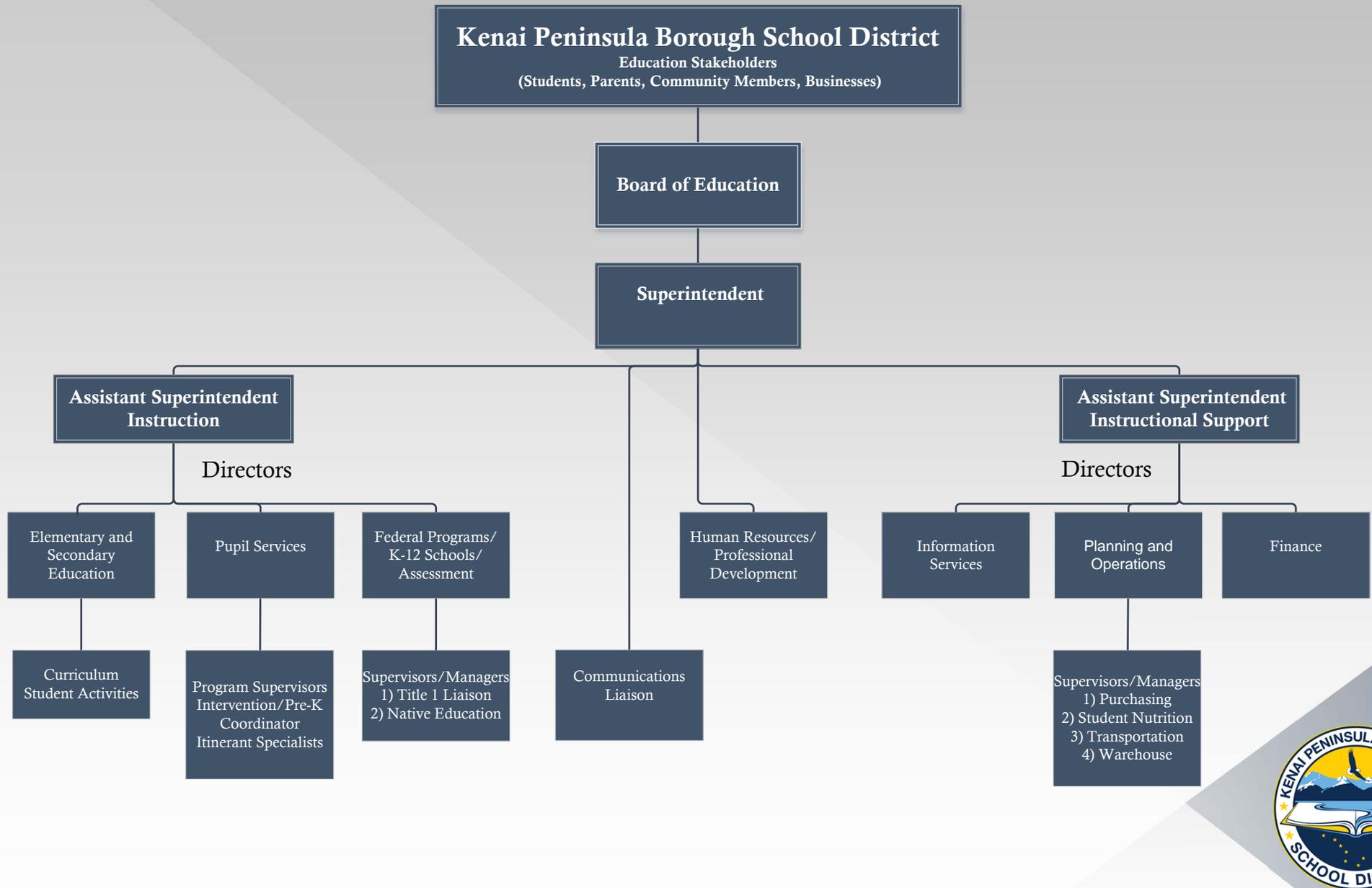
Accounts not under site administrator control include salary, benefit, and utility (water, sewer, garbage, electricity, fuel for heating, and telephone) accounts. These budgets were developed by district office staff.

The FY18 budget was developed based on the following significant elements:

- Collective bargaining began in January 2015 and agreements expired June 30, 2015. During FY16, the District operated “Status Quo” under the expired agreement, while continuing to negotiate. The District and Unions went to advisory arbitration and settled a three-year contract that was retro-active to July 1, 2015. FY18 is the final year of the collective bargaining agreement.
- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.

- Reductions at District Office include 1.00 FTE Accounting Specialist, and 1.00 FTE Pupil Services coordinator for a total reduction of \$200,399
- Changes in support staffing for custodians resulted in a reduction of 7.00 FTE, and 9.0 FTE reduction for ELL Tutors Districtwide, resulted in budget cuts of \$1,158,909
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY18 Budget reflects employer-paid amount per covered employee of \$20,778. Because of high claims experience at the end of FY17, we may need to revise the amount per covered employee again. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.

2017-2018 Organizational Chart



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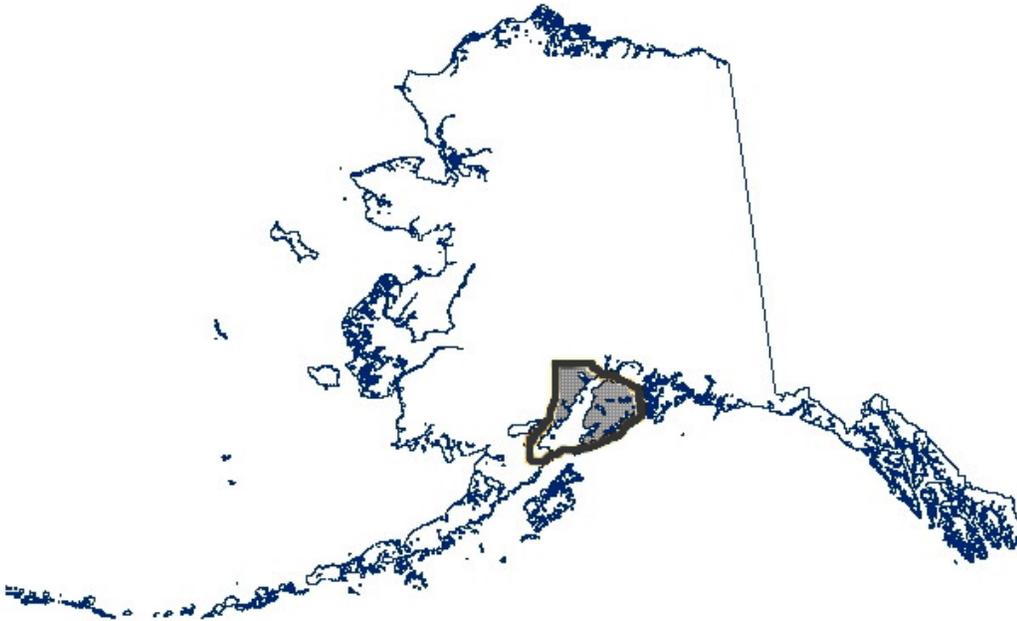
The Kenai Peninsula Borough School District Map



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

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



FINANCIAL SECTION

**FINANCIAL
SECTION**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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.

Relationship with Kenai Peninsula Borough

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

Therefore, such physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings and insurance for buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. Additional information about Capital spending and major projects can be found on page 275. The maintenance of buildings and insurance of buildings is also required by the State of Alaska to be shown in the School District report as "in-kind revenue and expenditures." These amounts are shown in the General Fund budget.

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$138,247,518 based on the enrollment projection of 8,781 students, along with the use of general fund balance in the amount of \$321,978 totals \$138,569,496. State funding through the foundation formula for FY18 remains at the FY17 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$49,738,432 for FY18, an increase of \$1,500,000. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$10,854,635. The district also budgeted for an allocation of fund balance in the amount of \$321,978.

The legislature made changes to the funding plan that included increases to the Base Student Allocation (BSA) of \$150 in FY15 and additional \$50 increases in FY16 and FY17. The increase was realized in both years, but a June 2016 veto by the governor reduced FY17 funding to education by the same amount as the \$50 BSA increase. In FY18, the BSA remained at the FY17 level of \$5,930 and the Governor made no vetoes.

Prior to these recent changes, the funding formula was revised in March 2008 with changes to the formula taking place from FY09 through FY13. Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase.

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

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Expenditure Budget

The expenditure budget of \$138,569,496 is based on the enrollment projection of 8,781 students and other consideration noted below.

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

The FY18 budget was developed based on the following significant elements:

- Collective bargaining began in January 2015 and agreements expired June 30, 2015. During FY16, the District operated “Status Quo” under the expired agreement, while continuing to negotiate. The District and Unions went to advisory arbitration and settled a three-year contract that was retro-active to July 1, 2015. FY18 is the final year of the collective bargaining agreement.
- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
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- The FY18 Budget reflects employer-paid amount per covered employee of \$20,778. Because of high claims experience at the end of FY17, we may need to revise the amount per covered employee again. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.
- Schools are staffed based on staffing formulas that fit their size and configuration as follows:

Fund Balance

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

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

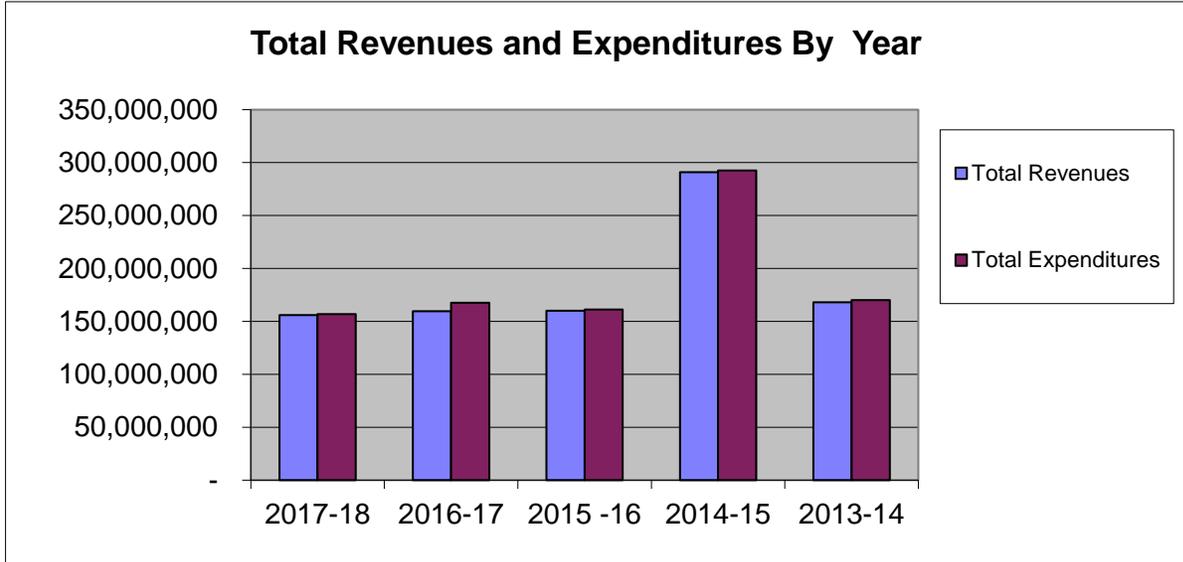
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2017-18
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2017-18	Budget 2016-17	Actual 2015-16	Actual 2014-15	Actual 2013-14
Revenues:							
Intergovernmental - Local	\$ 49,738,432	\$ 600	\$ 49,739,032	\$ 48,238,432	\$ 48,458,870	\$ 44,013,525	\$ 43,500,000
Intergovernmental - State	87,129,086	7,583,645	94,712,731	97,872,174	99,348,792	236,167,815	112,027,009
Intergovernmental - Federal	200,000	9,019,535	9,219,535	11,220,208	9,425,833	8,765,940	9,629,477
Food sales	-	739,500	739,500	739,500	648,542	637,595	657,295
E-Rate	700,000	-	700,000	700,000	1,088,548	287,658	1,219,637
Interest	300,000	-	300,000	300,000	623,325	421,928	614,272
Corporate Grants and User fees	-	75,000	75,000	-	-	89,114	121,502
Other revenues	180,000	235,000	415,000	559,471	442,422	589,757	312,171
Total Revenues	138,247,518	17,653,280	155,900,798	159,629,785	160,036,332	290,973,332	168,081,363
Other financing sources:							
Operating transfers in		1,100,000	1,100,000	1,755,072	1,200,000	1,300,000	1,424,759
Total other financing sources:	-	1,100,000	1,100,000	1,755,072	1,200,000	1,300,000	1,424,759
Total Revenues and Other Financing Sources	138,247,518	18,753,280	157,000,798	161,384,857	161,236,332	292,273,332	169,506,122
Expenditures:							
Instruction	64,112,861	6,669,228	70,782,089	73,344,855	68,954,021	153,282,907	75,303,404
Special Education - Instruction	20,264,760	-	20,264,760	23,852,587	22,477,371	39,901,135	21,824,017
Special Education Support Services - Student	5,313,458	-	5,313,458	6,012,699	5,523,880	12,031,526	5,964,489
Support Services - Student	4,524,611	-	4,524,611	4,695,395	4,829,934	8,417,273	4,966,685
Support Services - Instruction	3,137,207	-	3,137,207	3,203,189	3,355,331	6,436,525	3,771,683
School Administration	6,342,388	-	6,342,388	6,147,045	6,319,716	16,635,574	7,853,319
School Administration Support Services	5,240,851	6,115	5,246,966	5,379,163	5,648,777	6,000,353	4,961,926
District Administration	1,230,358	-	1,230,358	1,267,295	1,266,201	1,673,515	1,261,255
District Administration Support Services	5,891,804	170,731	6,062,535	6,022,612	6,367,538	7,198,837	6,241,343
Operations Maintenance of plant	19,233,721	-	19,233,721	22,159,586	22,221,887	24,591,509	23,177,075
Student Activities	2,177,477	40,000	2,217,477	2,187,710	2,048,424	3,983,318	3,020,149
Community services	-	35,000	35,000	46,500	39,961	38,992	40,621
Student Transportation	-	7,701,700	7,701,700	8,278,131	7,994,914	7,908,357	7,343,482
Food Service	-	4,697,552	4,697,552	4,915,092	4,226,122	4,450,480	4,450,876
Total Expenditures	137,469,496	19,320,326	156,789,822	167,511,859	161,274,077	292,550,301	170,180,324
Other Financing Uses:							
Operating transfers out	1,100,000	-	1,100,000	1,755,072	1,200,000	1,300,000	1,424,759
Total Expenditures and Other Financing Uses	138,569,496	19,320,326	157,889,822	169,266,931	162,474,077	293,850,301	171,605,083
Excess (Deficiency) of Revenues Over Expenditures	(321,978)	(567,046)	(889,024)	(7,882,074)	(1,237,745)	(1,576,969)	(2,098,961)
Fund Balances, Beginning of Year	12,311,835	1,433,542	13,745,377	21,627,451	22,865,196	24,442,165	26,541,126
Fund Balances, End of Year	\$ 11,989,857	\$ 866,496	\$ 12,856,353	\$ 13,745,377	\$ 21,627,451	\$ 22,865,196	\$ 24,442,165

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2017 -2018 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Budget Of Revenues, Expenditures By Function And
Changes In Fund Balance**

General Fund

Fiscal Year 2017 - 2018

With Comparative Totals for Prior Years

	<u>Budget 2017-18</u>	<u>Budget 2016-17</u>	<u>Actual 2015-16</u>	<u>Actual 2014-15</u>	<u>Actual 2013-14</u>
Revenues:					
Intergovernmental - Local	\$ 49,738,432	\$ 48,238,432	\$ 48,238,432	\$ 44,013,525	\$ 43,500,000
Intergovernmental - State	87,129,086	89,843,021	90,440,989	226,345,214	102,583,231
Intergovernmental - Federal	200,000	200,000	287,646	211,375	200,451
E-Rate	700,000	700,000	1,088,548	287,658	1,219,637
Earnings on Investments	300,000	300,000	623,325	326,758	475,548
Other Revenues	<u>180,000</u>	<u>180,000</u>	<u>139,324</u>	<u>399,614</u>	<u>128,744</u>
Total Revenues	<u>138,247,518</u>	<u>139,461,453</u>	<u>140,818,264</u>	<u>271,584,144</u>	<u>148,107,611</u>
Expenditures by Function:					
Instruction	64,112,861	64,629,054	64,270,148	148,723,548	70,609,236
Special Education - Instruction	20,264,760	20,628,770	20,210,405	37,637,162	19,130,390
Special Education Support Services - Student	5,313,458	6,012,699	5,523,880	12,031,526	5,964,489
Support Services - Student	4,524,611	4,491,173	4,593,706	8,396,634	4,913,235
Support Services - Instruction	3,137,207	3,070,997	3,309,975	6,387,960	3,696,749
School Administration	6,342,388	6,147,045	6,318,127	15,775,084	6,794,017
School Administration Support Services	5,240,851	5,346,479	5,625,356	5,958,303	4,943,625
District Administration	1,230,358	1,267,295	1,266,201	1,673,515	1,261,255
District Administration Support Services	5,891,804	5,724,298	6,144,561	6,915,804	5,855,606
Operations and Maintenance of plant	19,233,721	21,804,307	21,736,957	24,009,582	22,443,817
Student Activities	<u>2,177,477</u>	<u>2,142,370</u>	<u>1,998,548</u>	<u>3,922,351</u>	<u>2,296,866</u>
Total Expenditures	<u>137,469,496</u>	<u>141,264,487</u>	<u>140,997,864</u>	<u>271,431,469</u>	<u>147,909,285</u>
Other Financing Uses:					
Operating transfers out	<u>1,100,000</u>	<u>1,755,072</u>	<u>1,200,000</u>	<u>1,300,000</u>	<u>1,424,759</u>
Total Expenditures and Other Financing Uses	<u>138,569,496</u>	<u>143,019,559</u>	<u>142,197,864</u>	<u>272,731,469</u>	<u>149,334,044</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(321,978)</u>	<u>(3,558,106)</u>	<u>(1,379,600)</u>	<u>(1,147,325)</u>	<u>(1,226,433)</u>
Fund Balances, Beginning of Year	<u>12,311,835</u>	<u>15,869,941</u>	<u>17,249,541</u>	<u>18,396,866</u>	<u>19,623,299</u>
Fund Balances, End of Year	<u><u>\$ 11,989,857</u></u>	<u><u>\$ 12,311,835</u></u>	<u><u>\$ 15,869,941</u></u>	<u><u>\$ 17,249,541</u></u>	<u><u>\$ 18,396,866</u></u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Budget Of Revenues, Expenditures By Object And
Changes In Fund Balance**

General Fund

Fiscal Year 2017 - 2018

With Comparative Totals for Prior Years

	Budget 2017-18	Budget 2016-17	Actual 2015-16	Actual 2014-15	Actual 2013-14
Revenues:					
Intergovernmental - Local	\$ 49,738,432	\$ 48,238,432	\$ 48,238,432	\$ 44,013,525	\$ 43,500,000
Intergovernmental - State	87,129,086	89,843,021	90,440,989	226,345,214	102,583,231
Intergovernmental - Federal	200,000	200,000	287,646	211,375	200,451
E-Rate	700,000	700,000	1,088,548	287,658	1,219,637
Earnings on Investments	300,000	300,000	623,325	326,758	475,548
Other Revenues	180,000	180,000	139,324	399,614	128,744
Total Revenues	138,247,518	139,461,453	140,818,264	271,584,144	148,107,611
Expenditures by Object:					
Certificated Salaries	51,169,796	50,009,632	50,570,601	50,854,835	50,138,452
Non-Certificated Salaries	18,071,893	18,892,765	18,840,247	18,194,608	17,411,996
Employee Benefits	42,815,448	44,703,530	45,536,308	175,725,151	53,882,747
Professional and Technical Services	1,288,273	2,634,027	1,286,496	1,213,712	1,176,622
Staff Travel	679,413	764,997	724,166	768,128	756,358
Student Travel	276,127	306,938	300,956	362,877	340,237
Utility Services	1,370,500	1,511,119	1,548,838	1,400,800	1,368,994
Energy Services	5,061,596	5,369,058	5,371,584	5,707,466	5,437,116
Other Purchased Services	9,492,421	10,836,875	10,582,656	10,071,173	9,535,498
Supplies, Materials, and Media	4,230,860	4,110,486	3,962,756	5,045,115	4,406,407
Other Expenses	1,884,814	638,900	88,646	17,077	(71,186)
Equipment	1,128,355	1,486,160	2,184,610	2,070,527	3,526,044
Total Expenditures	137,469,496	141,264,487	140,997,864	271,431,469	147,909,285
Other Financing Uses:					
Operating transfers out	1,100,000	1,755,072	1,200,000	1,300,000	1,424,759
Total Expenditures and Other Financing Uses	138,569,496	143,019,559	142,197,864	272,731,469	149,334,044
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(321,978)	(3,558,106)	(1,379,600)	(1,147,325)	(1,226,433)
Fund Balances, Beginning of Year	\$ 12,311,835	\$ 15,869,941	17,249,541	18,396,866	19,623,299
Fund Balances, End of Year	\$ 11,989,857	\$ 12,311,835	\$ 15,869,941	\$ 17,249,541	\$ 18,396,866

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2017 - 2018
General Fund Revenue**

2013-14 Actual	2014-15 Actual	2015-16 Actual	Revenue Source	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% of Chg
\$ 9,329,894	\$ 9,682,871	\$ 10,329,871	Borough In-Kind	\$ 10,655,015	\$ 10,655,015	\$ 10,854,635	\$ 199,620	2
34,170,106	34,330,654	37,908,561	Borough Appropriation	37,583,417	37,583,417	38,883,797	1,300,380	3
475,548	326,758	623,325	Earnings on Investments	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 Revenues	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>50,918,432</u>	<u>1,500,000</u>	3
74,891,748	79,159,764	80,288,271	Foundation Program	79,901,983	81,308,106	79,228,895	(2,079,211)	(3)
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	287,068	286,147	(921)	(0)
3,182,001	3,008,638	-	Other State Revenue	-	-	-	-	-
<u>102,583,231</u>	<u>226,345,214</u>	<u>90,440,989</u>	Total State Revenue	<u>88,433,470</u>	<u>89,843,021</u>	<u>87,129,086</u>	<u>(2,713,935)</u>	(3)
<u>200,451</u>	<u>211,375</u>	<u>287,646</u>	Medicaid	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
<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>139,461,453</u>	<u>138,247,518</u>	<u>(1,213,935)</u>	(1)

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**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 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	3,957,836	3130	Principal/Assistant Principal	4,182,454	224,618	5.68
951,986	940,130	914,021	815,357	3140	Director/Coordinator - Certified	818,368	3,011	0.37
39,302,844	39,986,682	39,903,220	39,542,173	3150	Teachers	40,533,456	991,283	2.51
628,609	583,666	544,698	612,533	3161	Extra-Duty Compensation Certified	759,987	147,454	24.07
148,502	75,901	115,191	90,398	3162	Emolument	52,143	(38,255)	(42.32)
1,250	1,100	1,850	4,750	3163	Prep Time	-	(4,750)	(100.00)
426,514	560,412	467,231	500,220	3171	Substitute Certified w/Certificate	523,260	23,040	4.61
119,964	85,375	71,953	149,463	3172	Temporary Certified w/Certificate	3,100	(146,363)	(97.93)
366,308	288,384	401,716	386,918	3173	Long Term Substitute - Certified	240,355	(146,563)	(37.88)
3,780,297	3,750,343	3,579,871	3,406,657	3180	Specialists - Certified	3,528,996	122,339	3.59
228,391	270,027	227,795	259,562	3190	Leave - Certified	235,974	(23,588)	(9.09)
127,500	134,250	136,750	146,354	3211	Assistant Superintendent - Support	148,489	2,135	1.46
452,026	471,666	535,489	441,582	3212	Director/Coordinator Support	427,500	(14,082)	(3.19)
1,166,772	1,129,173	1,224,503	1,309,404	3220	Specialist - Nurse	1,354,220	44,816	3.42
4,935,228	5,536,988	5,772,405	5,783,647	3230	Tutors/Aides	5,462,735	(320,912)	(5.55)
5,869,672	6,130,327	6,215,334	6,040,306	3240	Support Staff	6,247,039	206,733	3.42
3,012,479	3,087,371	3,184,853	3,284,881	3250	Maintenance/Custodians	3,165,616	(119,265)	(3.63)
5,527	6,146	3,649	2,375	3272	Activity Bus Driver	-	(2,375)	(100.00)
312,072	337,460	357,000	416,813	3291	Substitute - Support	395,963	(20,850)	(5.00)
410,805	372,854	436,111	486,868	3292	Extra-Duty Compensation Support	343,190	(143,678)	(29.51)
33,207	26,600	29,609	81,984	3293	Long Term Substitute - Support	5,000	(76,984)	(93.90)
239,449	209,806	166,284	206,290	3294	Temporary Salaries - Support	140,938	(65,352)	(31.68)
69,850	74,625	62,785	101,629	3295	Overtime - Support	45,558	(56,071)	(55.17)
453,035	469,077	504,021	522,032	3296	Substitute Certified w/o Certificate	286,177	(235,855)	(45.18)
324,374	208,265	211,455	68,600	3300	Leave - Support	49,468	(19,132)	(27.89)
17,225,219	18,986,686	22,434,335	22,906,150	3511	Health Care Costs	21,619,149	(1,287,001)	(5.62)
107,546	114,000	113,312	110,030	3512	Life Insurance	100,298	(9,732)	(8.84)
107,248	75,181	49,408	97,394	3520	Unemployment Insurance	100,396	3,002	3.08
656,256	666,211	669,382	709,147	3541	FICA Medicare (TRS)	726,703	17,556	2.48
1,314,793	1,363,939	1,436,073	1,477,418	3542	FICA Contribution	1,435,782	(41,636)	(2.82)
6,113,673	6,203,227	6,187,965	6,165,088	3550	TRS Retirement	6,297,236	132,148	2.14
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	3,788,977	3560	PERS Retirement	3,727,645	(61,332)	(1.62)
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	1,194,195	(7,284)	(0.61)
1,028,845	1,036,513	1,041,480	2,467,802	4100	Professional-Technical Service	1,120,298	(1,347,504)	(54.60)
58,070	66,366	62,561	63,700	4121	In Kind Professional -Technical Audit	65,000	1,300	2.04
88,479	107,734	179,450	100,000	4140	Professional - Technical Legal	100,000	-	-
1,228	3,098	3,005	2,525	4150	Professional - Technical Medical	2,975	450	17.82
105,272	94,831	95,091	86,104	4201	Travel - Meals	77,434	(8,670)	(10.07)
274,684	255,295	221,748	237,247	4202	Travel - Mileage	238,173	926	0.39
376,402	418,002	407,327	441,646	4203	Travel - Other	363,806	(77,840)	(17.62)
340,237	362,877	300,956	306,938	4250	Student Travel	276,127	(30,811)	(10.04)
250,169	238,310	267,000	275,661	4310	Water And Sewage	252,421	(23,240)	(8.43)
139,640	141,842	145,416	146,617	4320	Garbage	131,029	(15,588)	(10.63)
46,915	50,227	47,793	49,280	4331	Postage	44,550	(4,730)	(9.60)
858,096	970,421	1,088,629	1,039,561	4332	Telephone	942,500	(97,061)	(9.34)
74,374	83,989	85,200	89,900	4350	In Kind Utilities	89,900	-	-
3,540,745	3,830,231	3,846,152	3,634,807	4360	Electricity	3,132,446	(502,361)	(13.82)
1,057,618	1,295,830	1,115,105	1,293,219	4370	Natural/Bottled Gas	1,208,683	(84,536)	(6.54)
838,553	497,416	325,127	351,132	4380	Fuel For Heating	630,567	279,435	79.58
14,213	20,044	17,884	12,512	4401	Freight Costs	11,128	(1,384)	(11.06)
507,459	474,108	431,976	486,544	4402	Purchased Service	(297,700)	(784,244)	(161.19)
109,859	108,150	112,608	117,645	4403	In Kind Custodial	118,063	418	0.36
6,957,118	7,366,727	7,509,321	7,841,201	4404	In Kind Maintenance	7,967,751	126,550	1.61
120,207	132,484	132,429	124,626	4408	Purchased Service - Copier	86,551	(38,075)	(30.55)
524,152	564,217	533,733	519,386	4410	Rental	(261,006)	(780,392)	(150.25)
189,688	275,044	491,547	373,213	4430	Repair & Maintenance Agreement	447,908	74,695	20.01
1,112,803	1,130,399	1,341,090	1,341,090	4450	Liability Insurance	1,419,726	78,636	5.86
-	-	12,068	20,658	4490	Student Accident Insurance	-	(20,658)	(100.00)
3,885,784	4,166,327	3,053,094	3,323,276	4501	Supplies	3,460,897	137,621	4.14
134,529	137,053	131,496	150,169	4502	Discretionary Material	148,756	(1,413)	(0.94)
342,696	716,943	733,142	602,488	4503	Software	587,882	(14,606)	(2.42)
8,767	(16,104)	17,060	-	4560	Inventory Adjustment	-	-	-
34,631	40,896	27,965	34,553	4580	Gas And Oil	33,325	(1,228)	(3.55)
33,600	33,600	33,600	33,600	4850	Stipends	33,600	-	-
128,302	98,946	98,304	780,789	4901	Other Expenses	1,990,752	1,209,963	154.97
116,483	122,854	138,485	163,715	4902	Career Development	205,715	42,000	25.65
30,706	31,627	31,944	32,041	4903	Professional Dues	32,445	404	1.26
460	375	590	375	4904	Physical Exam Reimbursement	-	(375)	(100.00)
5,000	12,707	8,999	1,930	4906	Moving Expenses	-	(1,930)	(100.00)
(385,737)	(283,032)	(222,976)	(373,550)	4950	Indirect Costs	(377,698)	(4,148)	-
1,961,047	690,091	584,780	123,944	5101	Equipment	37,735	(86,209)	(69.55)
1,564,997	1,380,436	1,599,830	1,362,216	5102	Equipment-Technology	1,090,620	(271,596)	(19.94)
1,424,759	1,300,000	1,200,000	1,755,072	5500	Transfer To Other	1,100,000	(655,072)	(37.32)
\$ 149,334,044	\$ 272,731,469	\$ 142,197,865	\$ 143,019,559		Fund Total	\$ 138,569,496	\$ (4,450,063)	(3.11)

**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 2017 -18 and Revised 2016 -17 +(-)	PCT +(-)
607,332	669,678	659,507	756,748	01 Tebughna	611,116	(145,632)	(19)
2,078,957	2,031,755	2,196,051	2,077,450	02 Ninilchik	1,864,609	(212,841)	(10)
1,058,476	1,128,469	1,016,984	902,717	03 Susan B. English	1,014,190	111,473	12
3,575,852	-	-	-	05 Skyview	-	-	-
5,282,573	5,283,419	5,264,533	5,123,252	06 Homer High	5,326,793	203,541	4
5,744,653	5,836,797	5,858,188	5,750,957	07 Kenai Central	5,628,504	(122,453)	(2)
2,497,543	2,520,442	2,592,469	2,572,436	08 Seward High	2,655,862	83,426	3
6,205,943	7,059,469	7,109,632	7,050,265	09 Soldotna High	6,595,672	(454,593)	(6)
4,651,700	5,191,031	5,110,739	4,843,768	10 Nikiski Jr/Sr	4,779,783	(63,985)	(1)
3,887,602	3,838,852	3,994,365	4,164,596	11 Kenai Middle	4,020,888	(143,708)	(3)
4,473,332	5,123,326	5,437,258	5,213,723	12 Skyview Middle	4,961,554	(252,169)	(5)
2,266,032	2,319,867	2,497,490	2,486,114	13 Homer Middle	2,420,835	(65,279)	(3)
1,199,576	1,586,041	1,684,054	1,763,737	14 Seward Middle	1,792,437	28,700	2
83,094	77,739	77,830	64,591	15 Marathon School	64,327	(264)	(0)
758,360	856,053	943,479	934,865	16 River City Academy	909,988	(24,877)	(3)
-	2,282,762	2,255,693	2,699,850	17 Soldotna Prep	2,702,355	2,505	0
1,284,987	1,441,193	1,518,718	1,393,752	31 Chapman	1,471,967	78,215	6
325,120	373,742	325,508	335,009	32 Cooper Landing	338,448	3,439	1
2,323,326	2,415,299	2,517,535	2,566,830	33 Paul Banks	2,518,270	(48,560)	(2)
1,093,426	1,330,118	1,410,452	1,357,318	34 Nanwalek	1,327,958	(29,360)	(2)
363,786	398,616	417,429	426,114	35 Hope	388,479	(37,635)	(9)
296,903	344,406	350,792	358,130	37 Moose Pass	298,202	(59,928)	(17)
955,963	1,062,868	1,069,868	1,062,639	38 Nikolaevsk	990,765	(71,874)	(7)
615,212	602,976	613,238	671,126	40 Port Graham	686,127	15,001	2
3,076,601	2,964,149	2,856,294	3,103,555	42 Seward Elem	2,966,941	(136,614)	(4)
3,183,085	3,605,725	3,728,522	3,732,767	43 Soldotna Elem	3,592,474	(140,293)	(4)
2,180,121	2,301,777	2,570,853	2,439,428	44 Sterling	2,383,983	(55,445)	(2)
1,925,020	2,100,168	2,188,582	2,275,825	45 Tustumena	2,270,046	(5,779)	(0)
3,482,249	3,622,705	3,590,096	3,340,746	46 Redoubt	3,347,651	6,905	0
1,505,386	1,626,787	1,471,674	1,411,618	47 McNeil Canyon	1,440,325	28,707	2
3,506,731	3,747,666	4,071,099	4,193,107	48 K-Beach	4,126,015	(67,092)	(2)
840,935	1,032,691	1,052,343	1,071,317	49 Razdolna	1,067,908	(3,409)	(0)
3,145,196	3,203,395	3,315,458	3,274,492	50 West Homer	3,305,596	31,104	1
4,270,050	4,433,564	4,652,345	4,818,729	51 Mountain View	4,649,708	(169,021)	(4)
3,418,935	3,447,578	3,589,739	3,651,406	52 Nikiski North Star	3,612,318	(39,088)	(1)
1,325,714	1,531,426	1,607,538	1,603,962	53 Voznesenka	1,513,611	(90,351)	(6)
904,910	1,019,928	857,905	827,746	56 Kachemak Selo	820,563	(7,183)	(1)
-	-	-	-	62 Greatland Adventure Academy	-	-	-
2,777,780	3,290,076	3,460,549	3,844,902	63 Kaleidoscope Charter	3,474,617	(370,285)	(10)
2,006,292	2,364,728	2,500,820	2,462,629	64 Soldotna Montessori Charter	2,409,163	(53,466)	(2)
2,208,526	2,548,408	2,497,700	2,974,406	65 Aurora Borealis	2,706,259	(268,147)	(9)
586,071	563,932	554,372	558,074	66 Homer Flex	571,014	12,940	2
932,865	1,077,342	1,161,160	1,269,461	67 Kenai Alternative	1,273,500	4,039	0
970,649	1,425,042	1,446,656	1,623,561	68 Fireweed Academy	1,477,326	(146,235)	(9)
2,991,504	2,766,909	2,914,377	3,427,347	80 Connections Program	3,590,919	163,572	5
-	-	-	-	-	-	-	-
328,675	348,736	424,055	395,096	70 Board of Education	390,850	(4,246)	(1)
496,753	474,794	451,272	478,478	71 Superintendent	491,048	12,570	3
1,015,732	1,157,437	1,341,552	1,296,820	72 Asst Supt Instructional Services	1,376,380	79,560	6
466,486	333,280	490,532	505,527	73 Asst Supt Instruction	479,283	(26,244)	(5)
838,165	985,470	1,022,534	931,044	74 Director Fiscal Services	874,831	(56,213)	(6)
1,784,744	503,595	352,891	276,689	75 Planning and Operations	275,867	(822)	(0)
809,949	808,269	854,666	804,068	76 Purchasing/Warehouse	801,637	(2,431)	(0)
953,247	981,236	1,008,385	1,180,605	77 Director Human Resources	1,324,195	143,590	12
1,934,668	2,257,613	2,447,376	2,098,744	78 Director Information Services	2,267,919	169,175	8
1,185,646	1,006,888	898,352	933,835	79 E-Rate Program	826,288	(107,547)	(12)
3,689,418	4,312,172	4,009,131	4,379,787	81 Special Services	3,538,545	(841,242)	(19)
34,552,244	152,980,923	19,507,385	18,948,190	83 DW - Services	17,535,416	(1,412,774)	(7)
1,654,976	1,236,081	1,242,142	1,442,005	84 Elementary Ed/Curriculum	1,654,104	212,099	15
1,501,533	1,442,429	1,548,375	1,462,581	85 Secondary Ed/Pupil Activity	1,440,334	(22,247)	(2)
1,106,696	1,241,675	1,362,471	1,163,700	86 K-12/Assessment	680,892	(482,808)	(41)
246,744	211,954	226,851	241,325	87 DW - Health Services	278,033	36,708	15
-	-	-	-	96 Unallocated	364,808	364,808	-
<u>\$149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,864</u>	<u>\$ 143,019,559</u>	Fund Total	<u>\$ 138,569,496</u>	<u>\$ (4,450,063)</u>	<u>(3)</u>

Fund - 100 General Fund

	4100	4200	4220	4300	4350	4400	4450
LOCATION	Regular Instruction	Special Ed Instruction	Special Serv Students	Support Serv Pupils	Support Serv Instruction	School Administration	School Admin Support
01 Tebughna School	198,733	37,086	6,217	7,630	-	66,421	111,699
02 Niniichik Elem/High	863,382	299,709	84,080	43,025	500	153,538	87,656
03 Susan B English Elem/High	337,278	49,501	-	29,373	500	87,849	69,552
06 Homer High	2,327,836	848,063	91,146	343,530	85,127	314,840	217,022
07 Kenai Central High	2,728,332	578,742	98,334	360,161	87,102	318,145	261,147
08 Seward High	1,048,741	394,519	12,534	153,621	28,804	164,957	170,310
09 Soldotna High	2,847,219	1,462,294	138,125	399,279	133,306	334,986	247,632
10 Nikiski Middle/Senior	2,238,403	835,359	156,591	216,383	29,804	243,888	215,522
11 Kenai Middle	2,198,257	590,348	93,607	199,000	82,636	231,896	156,840
12 Skyview Middle	2,475,239	976,180	142,467	276,895	33,908	285,685	169,678
13 Homer Middle	1,077,988	607,917	42,124	130,702	20,266	150,823	91,276
14 Seward Middle	892,927	290,979	11,539	54,102	1,000	112,150	116,137
15 Marathon School	60,527	-	-	-	-	-	3,800
16 River City Academy	450,782	234,447	6,015	12,674	-	135,723	67,659
17 Soldotna Prep	1,117,869	646,403	42,100	232,010	26,540	148,726	136,743
31 Chapman Elem	848,317	104,181	71,832	50,887	21,091	122,505	87,294
32 Cooper Landing Elem/High	172,876	-	-	4,411	-	30,694	76,390
33 Paul Banks	1,062,879	725,530	181,291	89,863	25,963	144,953	81,846
34 Nanwalek Elem/High	503,448	265,394	19,234	36,241	-	111,675	215,683
35 Hope Elem/High	123,558	60,157	12,660	4,586	-	33,054	78,947
37 Moose Pass Elem	105,885	1,041	4,809	4,411	-	29,012	79,117
38 Nikolaevsk Elem/High	456,587	156,082	19,769	34,098	750	72,470	73,153
40 Port Graham Elem/High	185,509	107,127	-	24,396	-	31,994	207,182
42 Seward Elem	1,482,694	600,301	130,852	69,056	67,788	159,315	144,822
43 Soldotna Elem	1,577,404	1,128,025	281,714	59,641	27,615	145,262	120,522
44 Sterling Elem	1,234,041	524,435	90,994	92,654	26,286	140,816	80,324
45 Tustumena Elem	1,200,747	436,318	92,722	60,327	27,463	121,375	87,888
46 Redoubt Elem	1,819,040	567,879	251,999	81,824	87,343	145,591	111,555
47 McNeil Canyon	856,697	170,786	5,196	37,138	26,843	76,850	92,129
48 K-Beach Elem	2,446,600	648,963	263,926	74,557	81,704	146,384	131,796
49 Razzdolna Elem/High	697,533	49,877	10,394	36,651	300	68,073	72,045
50 West Homer Elem	1,507,827	962,144	134,873	68,606	83,772	137,713	64,703
51 Mountain View Elem	2,245,946	1,258,432	230,392	80,639	120,334	215,763	156,857
52 Nikiski North Star Elem	2,043,699	622,818	193,514	90,263	29,883	143,622	163,304
53 Voznesenka Elem/High	949,949	173,500	19,234	40,720	-	70,032	80,841
56 Kachemak Selo Elem/High	492,287	33,250	-	38,324	-	69,048	72,239
62 Greatland Adventure Academy	-	-	-	-	-	-	-
63 Kaleidoscope Charter	2,367,635	227,690	96,899	76,263	95,880	142,376	133,398
64 Soldotna Montessori	1,650,201	181,872	48,440	33,464	53,792	118,713	152,522
65 Aurora Borealis Charter	1,997,989	95,971	19,798	54,199	-	136,467	140,660
66 Homer Flex	229,837	75,300	2,153	25,968	-	123,764	67,270
67 Kenai Alternative	575,031	293,012	20,010	33,377	-	144,019	84,416
68 Fireweed Academy	883,610	106,117	34,393	33,738	37,414	130,205	86,571
80 Connections	3,449,411	122,679	-	-	-	-	-
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	5,917,276	1,159,490	354,402	239,759	166,823	581,016	174,704
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	328,296	-	-	-	-	-	-
	<u>64,112,861</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>5,240,851</u>

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						
01 Tebughna School	-	-	176,275	7,055	-	611,116
02 Niniichik Elem/High	-	-	285,658	47,061	-	1,864,609
03 Susan B English Elem/High	-	-	411,493	28,644	-	1,014,190
06 Homer High	-	-	844,822	254,407	-	5,326,793
07 Kenai Central High	-	-	926,236	270,305	-	5,628,504
08 Seward High	-	-	511,206	171,170	-	2,655,862
09 Soldotna High	-	-	757,832	274,999	-	6,595,672
10 Nikiski Middle/Senior	-	-	621,251	222,582	-	4,779,783
11 Kenai Middle	-	-	415,323	52,981	-	4,020,888
12 Skyview Middle	-	-	539,853	61,649	-	4,961,554
13 Homer Middle	-	-	260,454	39,285	-	2,420,835
14 Seward Middle	-	-	283,299	30,304	-	1,792,437
15 Marathon School	-	-	-	-	-	64,327
16 River City Academy	-	-	1,100	1,588	-	909,988
17 Soldotna Prep	-	-	344,200	7,764	-	2,702,355
31 Chapman Elem	-	-	146,766	19,094	-	1,471,967
32 Cooper Landing Elem/High	-	-	52,066	2,011	-	338,448
33 Paul Banks	-	-	203,206	2,739	-	2,518,270
34 Nanwalek Elem/High	-	-	158,403	17,880	-	1,327,958
35 Hope Elem/High	-	-	73,282	2,235	-	388,479
37 Moose Pass Elem	-	-	72,830	1,097	-	298,202
38 Nikolaevsk Elem/High	-	-	136,791	41,065	-	990,765
40 Port Graham Elem/High	-	-	127,555	2,364	-	686,127
42 Seward Elem	-	-	306,277	5,836	-	2,966,941
43 Soldotna Elem	-	-	246,335	5,956	-	3,592,474
44 Sterling Elem	-	-	189,536	4,897	-	2,383,983
45 Tustumena Elem	-	-	238,600	4,606	-	2,270,046
46 Redoubt Elem	-	-	276,374	6,046	-	3,347,651
47 McNeil Canyon	-	-	171,159	3,527	-	1,440,325
48 K-Beach Elem	-	-	325,279	6,806	-	4,126,015
49 Razzdolna Elem/High	-	-	130,188	2,847	-	1,067,908
50 West Homer Elem	-	-	339,987	5,971	-	3,305,596
51 Mountain View Elem	-	-	334,110	7,235	-	4,649,708
52 Nikiski North Star Elem	-	-	318,671	6,544	-	3,612,318
53 Voznesenka Elem/High	-	-	144,288	35,047	-	1,513,611
56 Kachemak Selo Elem/High	-	-	112,842	2,573	-	820,563
62 Greatland Adventure Academy	-	-	-	-	-	-
63 Kaleidoscope Charter	-	111,238	223,238	-	-	3,474,617
64 Soldotna Montessori	-	77,128	93,031	-	-	2,409,163
65 Aurora Borealis Charter	-	86,640	135,618	38,917	-	2,706,259
66 Homer Flex	-	-	44,666	2,056	-	571,014
67 Kenai Alternative	-	-	121,028	2,607	-	1,273,500
68 Fireweed Academy	-	47,296	117,982	-	-	1,477,326
80 Connections	-	-	15,649	3,180	-	3,590,919
70 Board of Education	390,850	-	-	-	-	390,850
71 Office of Superintendent	491,048	-	-	-	-	491,048
72 Asst Supt Instructional Services	-	1,118,069	258,311	-	-	1,376,380
73 Asst Supt Instruction	300,267	-	-	16,030	-	479,283
74 Fiscal Services	-	874,831	-	-	-	874,831
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	7,316,350	376,253	1,100,000	17,535,416
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	-	-	364,808
	<u>1,230,358</u>	<u>5,891,804</u>	<u>19,233,721</u>	<u>2,177,477</u>	<u>1,100,000</u>	<u>138,569,496</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 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	1,442,572	125,338	708,642	-	-	-	-	-	6,164	44,803	317	-	2,327,836
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	1,800,169	65,414	806,969	-	-	-	-	-	8,602	46,052	1,126	-	2,728,332
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.	1,510,433	21,009	666,077	-	-	-	-	-	5,901	34,893	90	-	2,238,403
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	627,316	77,767	322,149	-	-	-	-	-	3,142	18,367	-	-	1,048,741
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	1,915,157	53,370	814,301	-	-	-	-	-	9,009	55,207	175	-	2,847,219
64 Soldotna Montessori Charter	667,368	119,533	403,768	-	-	-	-	-	895	49,412	409,225	-	1,650,201
17 Soldotna Prep	761,142	4,130	328,171	-	-	-	-	-	3,192	21,234	-	-	1,117,869
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	-	337,778
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	5,769,426	-	17,000	-	-	-	-	-	22,849	10,000	5,917,276
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	224,653	-	103,643	-	-	-	-	-	-	-	-	-	328,296
	<u>\$33,635,616</u>	<u>\$2,006,709</u>	<u>\$21,381,502</u>	<u>\$ 129,775</u>	<u>\$ 142,516</u>	<u>\$ -</u>	<u>\$ 251,200</u>	<u>\$ -</u>	<u>\$ 452,433</u>	<u>\$3,102,656</u>	<u>\$ 1,982,566</u>	<u>\$1,027,888</u>	<u>\$64,112,861</u>

**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 Razdotna 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 Ninilchik 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

	3100	3200	3500	4100	4200	4300	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Supplies	Other	Equipment	Total
Location	Salaries	Salaries	Benefits	Services	Travel	Services	& Materials	Expenses		
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
01 Tebughna School	32,784	27,965	-	-	45,550	-	500	4,900	-	111,699
02 Ninilchik Elem./High	49,717	35,512	-	-	1,700	-	250	477	-	87,656
03 Susan B English	29,121	26,869	-	-	10,700	-	500	2,362	-	69,552
06 Homer High	112,562	84,233	-	-	18,700	500	650	377	-	217,022
07 Kenai Central High	132,814	101,640	-	-	18,900	375	4,500	2,918	-	261,147
08 Seward High	67,894	51,265	-	-	48,500	500	750	1,401	-	170,310
09 Soldotna High	135,966	102,585	-	-	4,500	481	3,500	600	-	247,632
10 Nikiski Mid./Gr.	113,373	85,507	-	250	11,500	967	1,000	2,925	-	215,522
11 Kenai Middle	84,916	66,674	-	250	2,500	500	1,250	750	-	156,840
12 Skyview Middle	92,720	69,012	-	250	4,000	457	2,500	739	-	169,678
13 Homer Middle	50,688	35,802	-	-	1,000	173	3,000	613	-	91,276
14 Seward Middle	42,232	30,795	-	100	40,500	375	500	1,635	-	116,137
15 Marathon School	-	-	-	-	3,800	-	-	-	-	3,800
16 River City Academy	36,782	29,163	-	250	200	250	750	264	-	67,659
17 Soldotna Prep	72,841	57,902	-	-	1,500	-	4,500	-	-	136,743
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
33 Paul Banks Elem.	40,440	32,734	-	-	7,700	-	500	472	-	81,846
34 Nanwalek Elem/High	31,670	27,633	-	-	150,200	250	1,250	4,680	-	215,683
35 Hope Elem./High	35,389	28,745	-	50	14,450	250	-	63	-	78,947
37 Moose Pass Elem.	35,018	28,636	-	-	15,300	-	50	113	-	79,117
38 Nikolaevsk Elem./High	36,782	29,163	-	-	5,500	325	600	783	-	73,153
40 Port Graham Elem./High	27,992	26,530	-	-	150,200	-	900	1,560	-	207,182
42 Seward Elem.	69,656	51,794	-	-	20,300	207	2,500	365	-	144,822
43 Soldotna Elem.	67,037	51,009	-	-	1,500	150	750	76	-	120,522
44 Sterling Elem.	40,440	32,734	-	-	5,500	-	1,500	150	-	80,324
45 Tustumena Elem.	49,717	35,512	-	-	1,500	100	750	309	-	87,888
46 Redoubt Elem.	59,987	48,897	-	-	1,000	150	1,000	521	-	111,555
47 McNeil Canyon Elem.	49,717	35,512	-	-	6,050	280	570	-	-	92,129
48 K-Beach Elem.	67,037	51,009	-	-	10,250	100	3,400	-	-	131,796
49 Razdolna Elem./High	36,782	29,163	-	-	5,500	-	600	-	-	72,045
50 West Homer Elem.	31,987	30,201	-	-	1,500	265	750	-	-	64,703
51 Mountain View Elem.	80,791	65,439	-	-	1,500	100	8,950	77	-	156,857
52 Nikiski North Star Elem.	86,120	66,004	-	-	10,300	100	600	180	-	163,304
53 Voznesenka Elem./High	42,032	33,209	-	-	5,300	-	300	-	-	80,841
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
64 Soldotna Montessori Charter	118,736	32,986	-	-	800	-	-	-	-	152,522
65 Aurora Borealis Charter	\$ 81,224	\$ 53,136	\$	\$ 3,000	\$ 1,300	\$ 1,000	\$ 1,000	\$	\$	\$ 140,660
66 Homer Flex	31,670	27,633	-	-	7,050	282	635	-	-	67,270
67 Kenai Alternative	42,032	33,209	-	-	8,750	-	275	150	-	84,416
68 Fireweed Academy	49,013	35,458	-	-	850	1,000	250	-	-	86,571
83 DistictWide Services	-	174,704	-	-	-	-	-	-	-	174,704
96 Unallocated	-	-	-	-	-	-	-	-	-	-
	<u>\$2,462,611</u>	<u>\$2,000,073</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>\$ 5,240,851</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	878,463	-	8,092	4,237	-	-	1,118,069
74 Fiscal Services	-	604,926	341,155	65,000	22,000	15,000	10,250	-	11,000	5,500	(200,000)	-	874,831
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>\$ 319,075</u>	<u>\$ 94,325</u>	<u>\$ 35,050</u>	<u>\$1,227,513</u>	<u>\$ -</u>	<u>\$ 224,770</u>	<u>\$ 60,437</u>	<u>\$ (377,698)</u>	<u>\$ 41,821</u>	<u>\$ 5,891,804</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 Non-Certified Salaries	3500 Employee Benefits	4200 Staff Travel	4300 Utility Services	4350 Energy	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 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	-	164,234	-	-	89,900	6,509,995	552,221	-	-	-	7,316,350
96 Unallocated	-	-	-	-	36,512	-	-	-	-	-	36,512
	<u>\$3,351,574</u>	<u>\$2,510,165</u>	<u>\$ 7,050</u>	<u>\$ 380,350</u>	<u>\$ 5,061,596</u>	<u>\$ 7,065,288</u>	<u>\$ 552,221</u>	<u>\$ 305,277</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 19,233,721</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

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

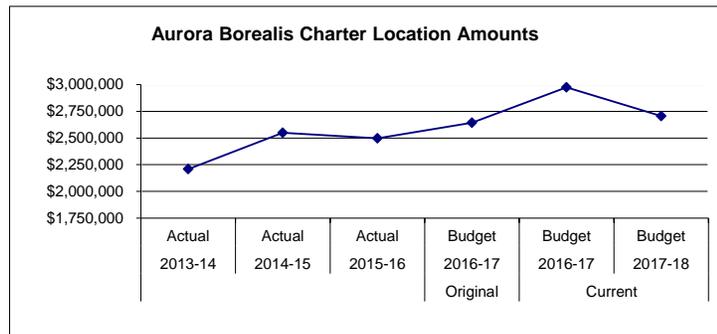
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 1,011,936	\$ 995,759	\$ (16,177)	(2)
281,382	245,619	229,691	3200 Non-Certificated Salaries	245,354	242,202	256,611	14,409	6
533,718	551,966	592,477	3500 Employee Benefits	567,840	637,154	604,502	(32,652)	(5)
<u>1,819,070</u>	<u>1,827,550</u>	<u>1,769,184</u>	Subtotal - Personnel Services	<u>1,742,342</u>	<u>1,891,292</u>	<u>1,856,872</u>	<u>(34,420)</u>	(2)
37,128	13,465	-	4100 Professional and Technical Services	12,583	22	12,583	12,561	57,095
5,439	4,170	-	4200 Staff Travel	5,750	16,033	4,500	(11,533)	(72)
41,537	48,427	14,986	4250 Student Travel	37,762	37,642	32,762	(4,880)	(13)
3,775	3,736	4,337	4300 Utility Services	2,800	4,561	2,800	(1,761)	(39)
31,827	31,775	31,458	4350 Energy	36,000	32,374	36,000	3,626	11
29,892	449,353	443,904	4400 Other Purchased Services	25,500	476,461	25,500	(450,961)	(95)
109,599	73,524	83,986	4500 Supplies, Materials, and Media	28,623	146,324	70,601	(75,723)	(52)
1,702	230	686	4900 Other Expenses	163,322	223,309	124,372	(98,937)	(44)
-	-	-	4900 Other Expenses - Additional Allowable	490,153	3,100	453,629	450,529	14,533
102,962	80,421	75,581	4950 Indirect Costs	82,767	88,413	86,640	(1,773)	(2)
<u>363,861</u>	<u>705,101</u>	<u>654,938</u>	Subtotal - Other	<u>885,260</u>	<u>1,028,239</u>	<u>849,387</u>	<u>(178,852)</u>	(17)
<u>25,595</u>	<u>15,757</u>	<u>73,578</u>	5100 Equipment	<u>14,500</u>	<u>54,875</u>	<u>-</u>	<u>(54,875)</u>	(100)
<u>\$ 2,208,526</u>	<u>\$ 2,548,408</u>	<u>\$ 2,497,700</u>	Location Totals	<u>\$ 2,642,102</u>	<u>\$ 2,974,406</u>	<u>\$ 2,706,259</u>	<u>\$ (268,147)</u>	(9)



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

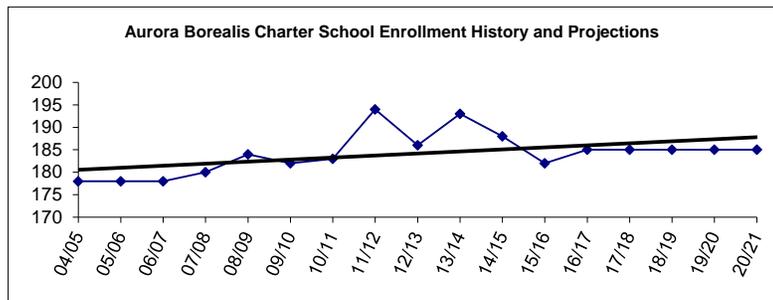
FTE's Included In Current Budget

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.

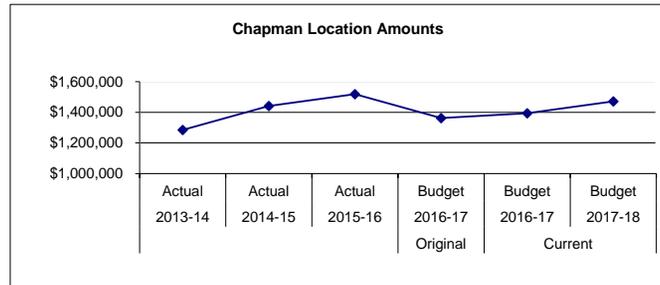


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 692,320	\$ 802,631	\$ 110,311	16
139,779	158,878	154,679	3200 Non-Certificated Salaries	136,523	149,935	139,369	(10,566)	(7)
326,112	365,282	421,347	3500 Employee Benefits	404,111	425,109	429,439	4,330	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>1,267,364</u>	<u>1,371,439</u>	<u>104,075</u>	<u>8</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	13,479	12,100	(1,379)	(10)
75,798	84,212	96,180	4350 Energy	70,000	80,115	67,495	(12,620)	(16)
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	25,800	16,316	(9,484)	(37)
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>126,197</u>	<u>100,528</u>	<u>(25,669)</u>	<u>(20)</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>\$ 1,393,752</u>	<u>\$ 1,471,967</u>	<u>\$ 78,215</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

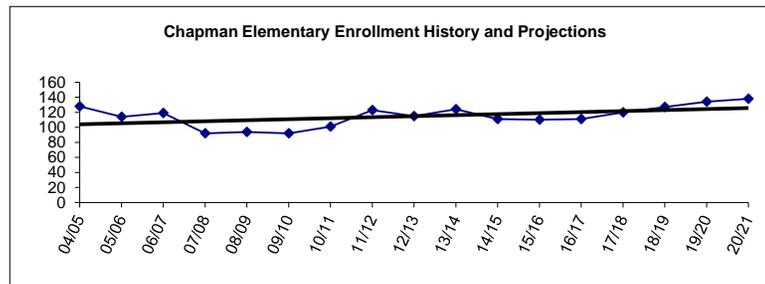
FTE's Included In Current Budget

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>

* "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.

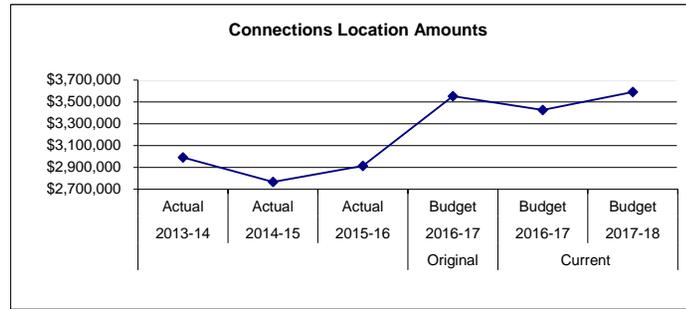


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 706,574	\$ 769,576	\$ 63,002	9
356,348	341,662	367,461	3200 Non-Certificated Salaries	358,094	364,901	373,201	8,300	2
496,821	493,423	553,516	3500 Employee Benefits	585,068	555,292	564,573	9,281	2
<u>1,624,240</u>	<u>1,539,078</u>	<u>1,622,767</u>	Subtotal - Personnel Services	<u>1,707,224</u>	<u>1,626,767</u>	<u>1,707,350</u>	<u>80,583</u>	5
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	11,100	10,000	(1,100)	(10)
-	-	6,765	4250 Student Travel	-	13,165	7,565	-	-
4,230	3,982	4,197	4300 Utility Services	4,500	38,500	11,500	(27,000)	(70)
273,025	228,563	237,383	4400 Other Purchased Services	238,203	298,673	286,760	(11,913)	(4)
838,597	816,506	881,411	4500 Supplies, Materials, and Media	1,363,363	1,236,156	1,337,050	100,894	8
6,414	4,866	4,800	4900 Other Expenses	4,402	5,302	4,894	(408)	(8)
<u>1,171,123</u>	<u>1,099,851</u>	<u>1,184,489</u>	Subtotal - Other	<u>1,669,868</u>	<u>1,652,896</u>	<u>1,707,769</u>	<u>60,473</u>	4
196,141	127,980	107,121	5100 Equipment	175,800	147,684	175,800	28,116	19
<u>\$ 2,991,504</u>	<u>\$ 2,766,909</u>	<u>\$ 2,914,377</u>	Location Totals	<u>\$ 3,552,892</u>	<u>\$ 3,427,347</u>	<u>\$ 3,590,919</u>	<u>\$ 169,172</u>	5



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

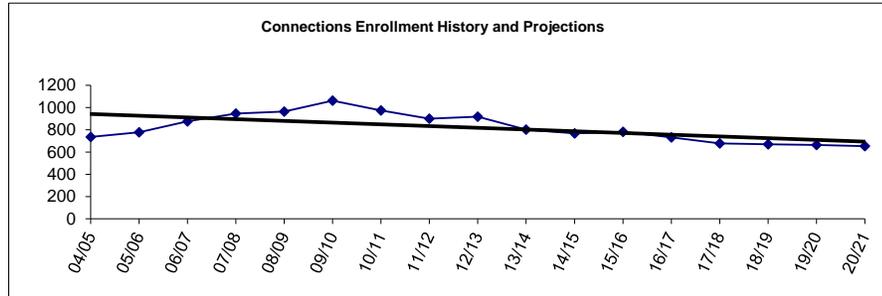
FTE's Included In Current Budget

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	Nurse***	7.50	7.50	7.50
0.25	0.25	0.25	Support	0.25	0.25	0.25
<u>8.50</u>	<u>9.50</u>	<u>7.75</u>	Custodian	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>
<u>19.50</u>	<u>19.50</u>	<u>17.25</u>	Non-Certificated Subtotal	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>
<u>19.50</u>	<u>19.50</u>	<u>17.25</u>	Total	<u>18.25</u>	<u>17.75</u>	<u>17.75</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.

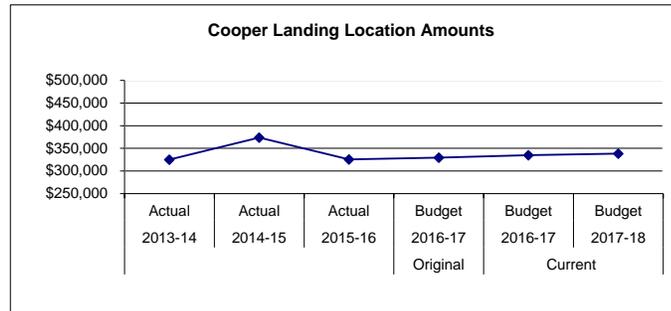


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 107,491	\$ 109,768	\$ 2,277	2
40,183	44,141	64,822	3200 Non-Certificated Salaries	70,105	65,800	71,305	5,505	8
93,171	107,019	97,601	3500 Employee Benefits	106,596	111,145	109,079	(2,066)	(2)
<u>262,362</u>	<u>299,440</u>	<u>266,772</u>	Subtotal - Personnel Services	<u>281,465</u>	<u>284,436</u>	<u>290,152</u>	<u>5,716</u>	<u>2</u>
-	136	-	4100 Professional and Technical Services					
1,415	1,042	2,940	4200 Staff Travel	1,500	2,058	1,500	(558)	(27)
20,359	20,226	20,573	4300 Utility Services	22,075	21,541	22,075	534	2
23,747	19,455	17,909	4350 Energy	20,000	22,391	20,000	(2,391)	(11)
303	161	397	4400 Other Purchased Services	1,010	503	980	477	95
11,976	29,048	9,152	4500 Supplies, Materials, and Media	3,294	3,879	3,601	(278)	(7)
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>50,512</u>	<u>48,296</u>	<u>(2,216)</u>	<u>(4)</u>
<u>4,818</u>	<u>3,822</u>	<u>7,280</u>	5100 Equipment	<u>-</u>	<u>61</u>	<u>-</u>	<u>(61)</u>	<u>(100)</u>
<u>\$ 325,120</u>	<u>\$ 373,742</u>	<u>\$ 325,508</u>	Location Totals	<u>\$ 329,484</u>	<u>\$ 335,009</u>	<u>\$ 338,448</u>	<u>\$ 3,439</u>	<u>1</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

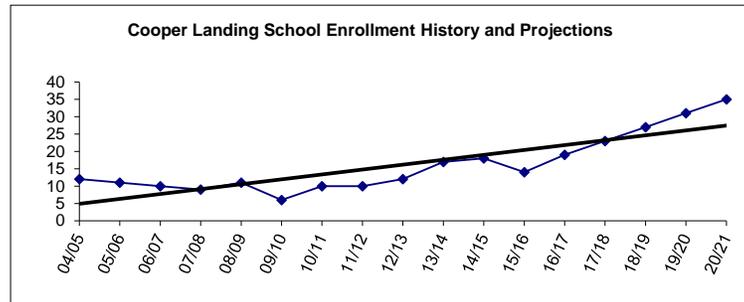
FTE's Included In Current Budget

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>

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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.

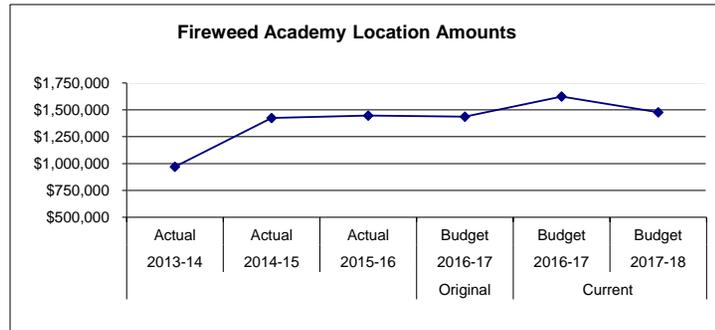


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 553,944	\$ 547,335	\$ (6,609)	(1)
80,798	127,395	136,139	3200 Non-Certificated Salaries	124,211	168,649	157,418	(11,231)	(7)
226,459	317,338	361,905	3500 Employee Benefits	333,160	348,120	370,978	22,858	7
<u>802,982</u>	<u>1,054,939</u>	<u>1,114,353</u>	Subtotal - Personnel Services	<u>954,535</u>	<u>1,070,713</u>	<u>1,075,731</u>	<u>5,018</u>	<u>0</u>
-	4,390	1,414	4100 Professional and Technical Services	-	8,782	1,000	(7,782)	-
763	6,437	2,566	4200 Staff Travel	-	19,419	-	(19,419)	100
5,173	15,545	11,518	4250 Student Travel	-	12,118	-	(12,118)	-
6,776	5,994	5,523	4300 Utility Services	3,300	6,089	3,300	(2,789)	(46)
42,608	32,485	36,008	4350 Energy	68,000	39,497	33,500	(5,997)	(15)
55,830	197,683	193,126	4400 Other Purchased Services	59,670	220,034	59,670	(160,364)	(73)
10,665	38,784	19,975	4500 Supplies, Materials, and Media	12,586	54,391	5,888	(48,503)	(89)
600	600	600	4900 Other Expenses	27,466	7,898	3,309	(4,589)	(58)
-	-	-	4900 Other Expenses - Additional Allowable	266,625	38,909	247,632	208,723	100
45,252	48,372	47,432	4950 Indirect Costs	45,022	49,537	47,296	(2,241)	-
<u>167,667</u>	<u>350,290</u>	<u>318,162</u>	Subtotal - Other	<u>482,669</u>	<u>456,674</u>	<u>401,595</u>	<u>(55,079)</u>	<u>(12)</u>
-	19,813	14,141	5100 Equipment	-	96,174	-	(96,174)	(100)
<u>\$ 970,649</u>	<u>\$ 1,425,042</u>	<u>\$ 1,446,656</u>	Location Totals	<u>\$ 1,437,204</u>	<u>\$ 1,623,561</u>	<u>\$ 1,477,326</u>	<u>\$ (146,235)</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

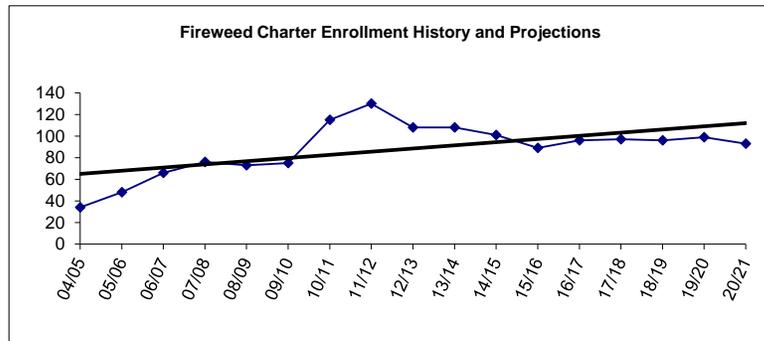
FTE's Included In Current Budget

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	1.76
-	1.79	1.62	Aide	1.62	0.68	0.68
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.

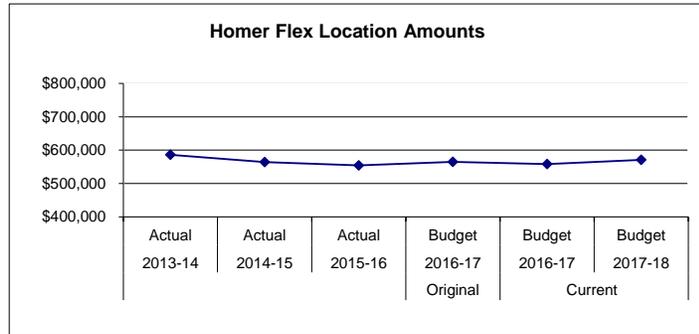


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
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	\$ 270,253	\$ 282,087	\$ 11,834	4
78,533	74,436	88,285	3200 Non-Certificated Salaries	71,471	77,204	74,867	(2,337)	(3)
151,231	156,114	173,493	3500 Employee Benefits	186,292	180,451	188,753	8,302	5
<u>558,865</u>	<u>535,319</u>	<u>527,716</u>	Subtotal - Personnel Services	<u>539,929</u>	<u>527,908</u>	<u>545,707</u>	<u>17,799</u>	<u>3</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	11,246	8,613	(2,633)	(23)
9,748	8,201	7,798	4350 Energy	6,000	7,847	6,000	(1,847)	(24)
594	304	440	4400 Other Purchased Services	1,017	1,325	933	(392)	(30)
5,876	8,249	5,083	4500 Supplies, Materials, and Media	6,947	6,934	6,947	13	0
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>30,166</u>	<u>25,307</u>	<u>(4,859)</u>	<u>(16)</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>\$ 558,074</u>	<u>\$ 571,014</u>	<u>\$ 12,940</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

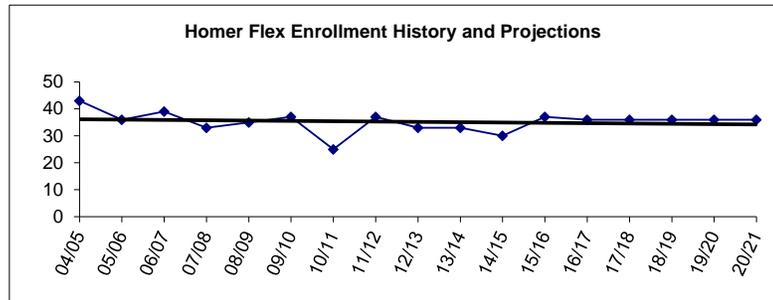
FTE's Included In Current Budget

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.

** "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.

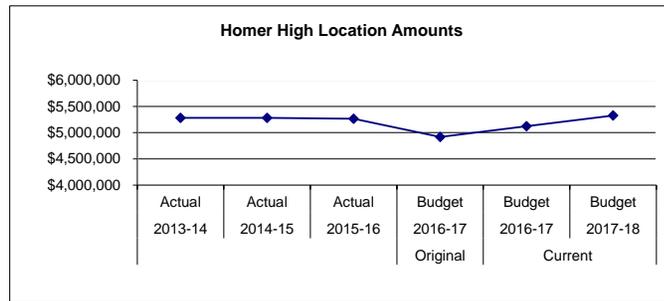


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 2,117,555	\$ 2,354,312	\$ 236,757	11
754,336	792,176	837,921	3200 Non-Certificated Salaries	779,565	834,201	806,582	(27,619)	(3)
1,302,018	1,371,092	1,451,905	3500 Employee Benefits	1,422,373	1,448,901	1,527,286	78,385	5
<u>4,384,571</u>	<u>4,443,811</u>	<u>4,481,898</u>	Subtotal - Personnel Services	<u>4,268,708</u>	<u>4,400,657</u>	<u>4,688,180</u>	<u>287,523</u>	7
1,733	208	2,258	4100 Professional and Technical Services	-	3,010	-	(3,010)	(100)
16,782	14,980	17,534	4200 Staff Travel	10,000	14,645	10,000	(4,645)	(32)
38,747	42,486	40,894	4250 Student Travel	-	38,139	-	(38,139)	(100)
78,557	80,294	89,973	4300 Utility Services	76,684	91,815	76,684	(15,131)	(16)
559,358	516,689	451,610	4350 Energy	465,000	451,460	448,960	(2,500)	(1)
15,283	17,856	14,557	4400 Other Purchased Services	14,650	16,386	15,378	(1,008)	(6)
154,596	125,442	87,538	4500 Supplies, Materials, and Media	76,879	92,177	82,797	(9,380)	(10)
7,188	7,388	7,148	4900 Other Expenses	6,542	5,189	4,794	(395)	(8)
<u>872,244</u>	<u>805,343</u>	<u>711,512</u>	Subtotal - Other	<u>649,755</u>	<u>712,821</u>	<u>638,613</u>	<u>(71,198)</u>	(10)
<u>25,758</u>	<u>34,266</u>	<u>71,123</u>	5100 Equipment	-	9,774	-	(9,774)	(100)
<u>\$ 5,282,573</u>	<u>\$ 5,283,420</u>	<u>\$ 5,264,533</u>	Location Totals	<u>\$ 4,918,463</u>	<u>\$ 5,123,252</u>	<u>\$ 5,326,793</u>	<u>\$ 206,551</u>	4



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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

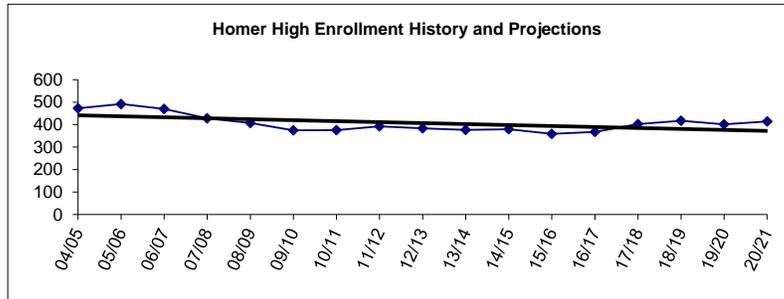
FTE's Included In Current Budget

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	20.70
2.48	2.40	2.38	Specialist*	2.38	2.38	2.93
5.50	6.00	6.00	Special Ed Teacher**	6.00	5.55	5.00
<u>31.48</u>	<u>31.10</u>	<u>30.08</u>	Certificated Subtotal	<u>27.08</u>	<u>28.13</u>	<u>30.63</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
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
6.00	5.88	5.50	Support	5.50	5.50	6.00
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>47.73</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.

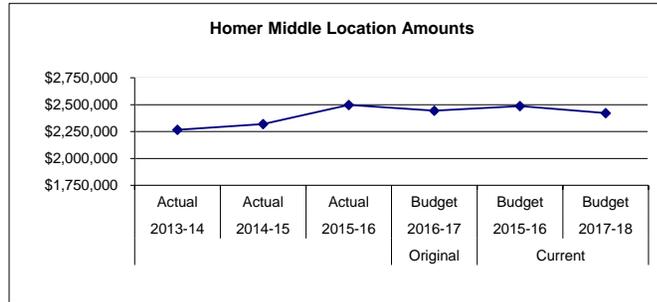


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 1,116,358	\$ 1,135,353	\$ 18,995	2
343,064	335,395	388,718	3200 Non-Certificated Salaries	378,448	403,424	389,017	(14,407)	(4)
622,123	674,803	775,732	3500 Employee Benefits	764,414	790,249	734,252	(55,997)	(7)
<u>2,040,927</u>	<u>2,110,020</u>	<u>2,291,779</u>	Subtotal - Personnel Services	<u>2,279,657</u>	<u>2,310,031</u>	<u>2,258,622</u>	<u>(51,409)</u>	(2)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,190	816	1,103	4200 Staff Travel	1,500	1,698	1,500	(198)	(12)
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	12,735	13,900	1,165	9
123,960	116,391	117,770	4350 Energy	113,000	114,039	112,693	(1,346)	(1)
3,584	5,984	3,111	4400 Other Purchased Services	3,786	3,876	3,042	(834)	(22)
48,794	49,298	41,316	4500 Supplies, Materials, and Media	30,999	36,904	29,751	(7,153)	(19)
934	1,459	714	4900 Other Expenses	1,327	912	1,327	415	46
<u>193,695</u>	<u>189,007</u>	<u>178,316</u>	Subtotal - Other	<u>164,512</u>	<u>174,554</u>	<u>162,213</u>	<u>(12,341)</u>	(7)
<u>31,410</u>	<u>20,840</u>	<u>27,395</u>	5100 Equipment	-	1,529	-	(1,529)	(100)
<u>\$ 2,266,032</u>	<u>\$ 2,319,867</u>	<u>\$ 2,497,490</u>	Location Totals	<u>\$ 2,444,169</u>	<u>\$ 2,486,114</u>	<u>\$ 2,420,835</u>	<u>\$ (65,279)</u>	(3)



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

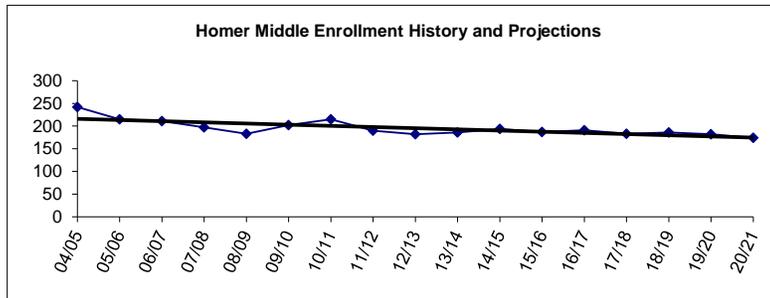
FTE's Included In Current Budget

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.

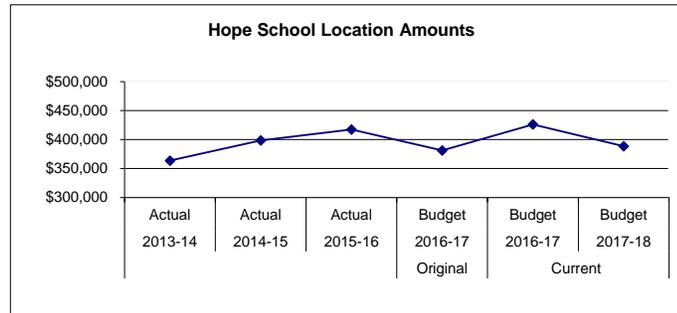


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 176,949	\$ 159,049	\$ (17,900)	(10)
46,468	45,049	53,574	3200 Non-Certificated Salaries	75,277	53,086	54,369	1,283	2
96,011	94,230	110,987	3500 Employee Benefits	118,185	104,446	110,156	5,710	5
<u>285,618</u>	<u>303,304</u>	<u>331,525</u>	Subtotal - Personnel Services	<u>315,394</u>	<u>334,481</u>	<u>323,574</u>	<u>(10,907)</u>	(3)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,671	3,751	3,637	4200 Staff Travel	3,350	3,410	3,350	(60)	(2)
-	-	-	4250 Student Travel	-	-	-	-	-
13,653	17,629	29,632	4300 Utility Services	14,450	29,574	14,450	(15,124)	(51)
51,361	43,361	37,696	4350 Energy	42,500	50,961	41,393	(9,568)	(19)
455	223	124	4400 Other Purchased Services	1,024	884	948	64	7
8,588	28,498	9,769	4500 Supplies, Materials, and Media	3,855	5,883	3,843	(2,040)	(35)
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>91,633</u>	<u>64,905</u>	<u>(26,728)</u>	(29)
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>\$ 426,114</u>	<u>\$ 388,479</u>	<u>\$ (37,635)</u>	(9)



Hope School serves students in grades K-12 and is located in Hope, Alaska. Hope lies on the northern end of the Kenai Peninsula, on the south shore of the Turnagain Arm of Cook Inlet. Hope residents who are specialists in science, art and music volunteer at the school and help the teacher to provide a well-rounded education to students in all grades. Activities offered to the students include cross country skiing, downhill skiing, snowboarding, welding, small engine repair and battle of the books. Hope School prides itself on the unique learning environment it provides to students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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

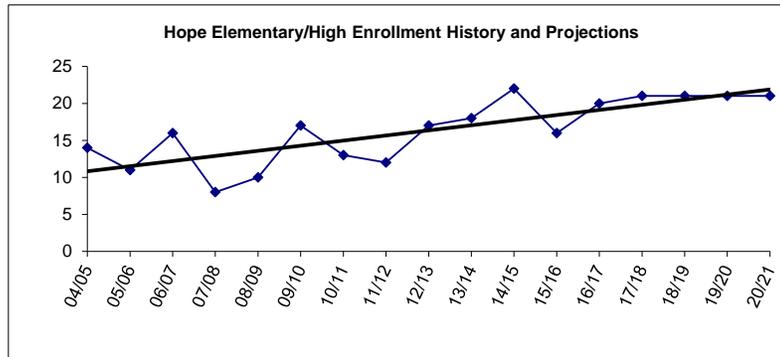
FTE's Included In Current Budget

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>3.68</u>	<u>3.87</u>	<u>3.99</u>	Total	<u>3.87</u>	<u>3.85</u>	<u>3.45</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.



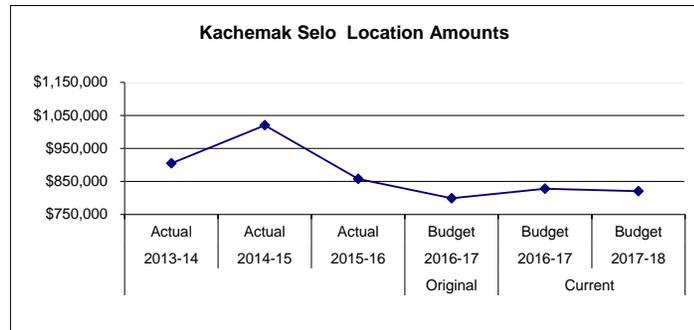
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 309,615	\$ 321,755	\$ 12,140	4
158,536	164,531	162,986	3200 Non-Certificated Salaries	166,241	138,725	140,303	1,578	1
269,343	299,779	286,666	3500 Employee Benefits	262,279	270,424	253,442	(16,982)	(6)
<u>792,443</u>	<u>876,603</u>	<u>746,981</u>	Subtotal - Personnel Services	<u>694,514</u>	<u>718,764</u>	<u>715,500</u>	<u>(3,264)</u>	<u>(0)</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	8,630	8,570	(60)	(1)
15,784	14,199	16,457	4350 Energy	14,000	17,410	13,697	(3,713)	(21)
50,638	50,476	50,567	4400 Other Purchased Services	51,587	51,447	51,552	105	0
19,129	46,022	18,773	4500 Supplies, Materials, and Media	7,258	7,986	7,660	(326)	(4)
954	1,052	742	4900 Other Expenses	922	870	945	75	9
<u>110,970</u>	<u>139,151</u>	<u>109,391</u>	Subtotal - Other	<u>104,626</u>	<u>108,982</u>	<u>105,063</u>	<u>(3,919)</u>	<u>(4)</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>\$ 827,746</u>	<u>\$ 820,563</u>	<u>\$ (7,183)</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

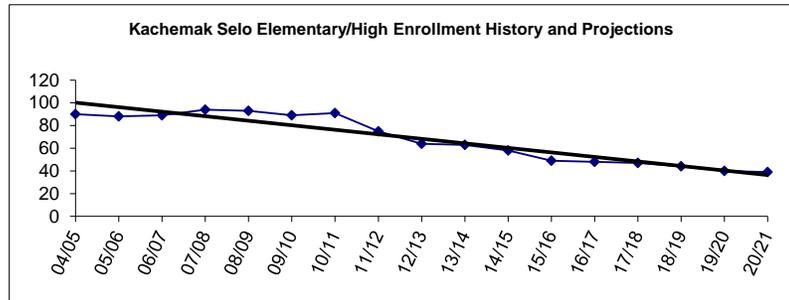
FTE's Included In Current Budget

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.



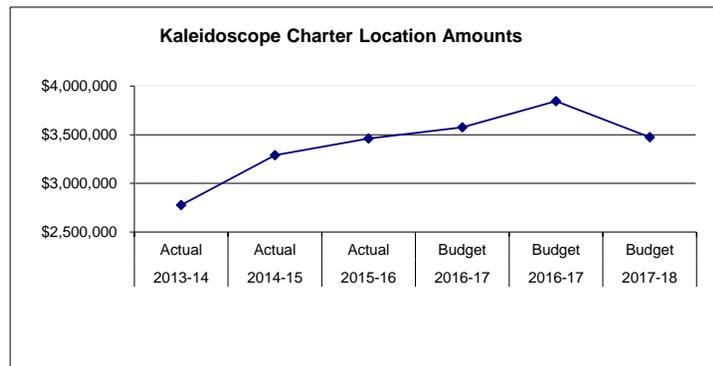
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 1,348,675	\$ 1,352,452	\$ 3,777	0
346,063	365,521	370,686	3200 Non-Certificated Salaries	317,318	389,628	375,034	(14,594)	(4)
675,091	730,316	830,418	3500 Employee Benefits	824,716	926,213	882,524	(43,689)	(5)
<u>2,295,596</u>	<u>2,427,194</u>	<u>2,501,546</u>	Subtotal - Personnel Services	<u>2,397,925</u>	<u>2,664,516</u>	<u>2,610,010</u>	<u>(54,506)</u>	(2)
44,253	37,541	44,507	4100 Professional and Technical Services	30,300	38,713	31,665	(7,048)	(18)
11,678	12,958	18,026	4200 Staff Travel	-	20,138	-	(20,138)	(100)
4,768	2,389	133	4250 Student Travel	-	-	-	-	-
7,164	6,121	7,033	4300 Utility Services	6,500	7,454	6,500	(954)	(13)
70,313	82,813	76,557	4350 Energy	70,000	78,858	70,000	(8,858)	(11)
7,968	544,756	580,179	4400 Other Purchased Services	5,500	585,659	5,000	(580,659)	(99)
136,330	73,147	126,283	4500 Supplies, Materials, and Media	20,445	71,680	49,999	(21,681)	(30)
403	700	700	4900 Other Expenses	269,228	196,653	7,783	(188,870)	(96)
-	-	-	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>1,164,882</u>	<u>864,607</u>	<u>(293,227)</u>	(25)
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>\$ 3,844,902</u>	<u>\$ 3,474,617</u>	<u>\$ (370,285)</u>	(10)



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

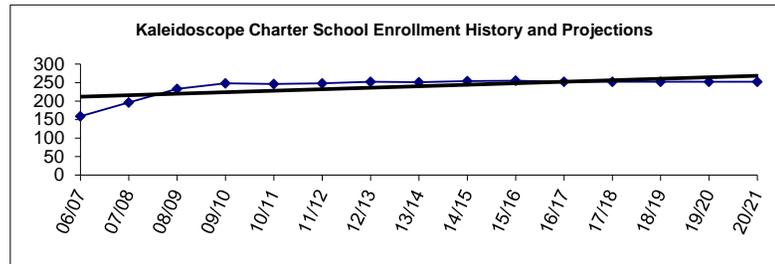
2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
251.00	254.00	255.00	Enrollment in ADM (K-5)	252.00	254.00	256.00
<u>FTE's Included In Current Budget</u>						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.95	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
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<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

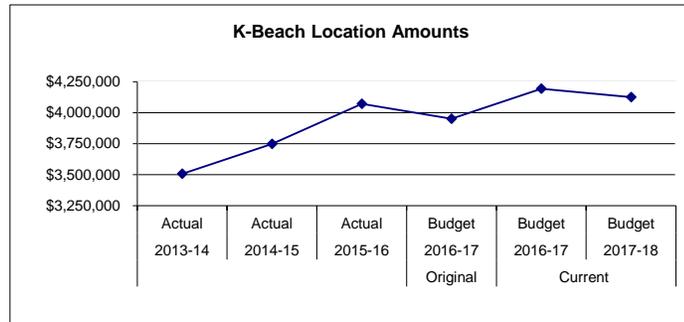


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 2,168,255	\$ 2,193,451	\$ 25,196	1
385,013	442,567	484,472	3200 Non-Certificated Salaries	480,658	497,328	495,406	(1,922)	(0)
957,616	1,065,096	1,265,632	3500 Employee Benefits	1,254,663	1,311,037	1,268,630	(42,407)	(3)
<u>3,267,869</u>	<u>3,464,488</u>	<u>3,846,445</u>	Subtotal - Personnel Services	<u>3,780,823</u>	<u>3,976,620</u>	<u>3,957,487</u>	<u>(19,133)</u>	(0)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
6	-	481	4200 Staff Travel	1,500	11	1,500	1,489	13,536
-	-	69	4250 Student Travel	-	809	-	-	-
12,388	14,008	14,216	4300 Utility Services	14,650	14,798	14,650	(148)	(1)
108,356	119,438	119,799	4350 Energy	100,000	118,394	99,350	(19,044)	(16)
6,706	6,229	6,641	4400 Other Purchased Services	6,259	5,914	4,822	(1,092)	(18)
106,485	139,835	81,197	4500 Supplies, Materials, and Media	47,021	75,781	46,597	(29,184)	(39)
900	735	965	4900 Other Expenses	1,539	830	1,609	779	94
<u>234,841</u>	<u>280,245</u>	<u>223,368</u>	Subtotal - Other	<u>170,969</u>	<u>216,537</u>	<u>168,528</u>	<u>(48,009)</u>	(22)
4,021	2,933	1,286	5100 Equipment	-	(50)	-	50	-
<u>\$ 3,506,731</u>	<u>\$ 3,747,666</u>	<u>\$ 4,071,099</u>	Location Totals	<u>\$ 3,951,792</u>	<u>\$ 4,193,107</u>	<u>\$ 4,126,015</u>	<u>\$ (67,092)</u>	(2)



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

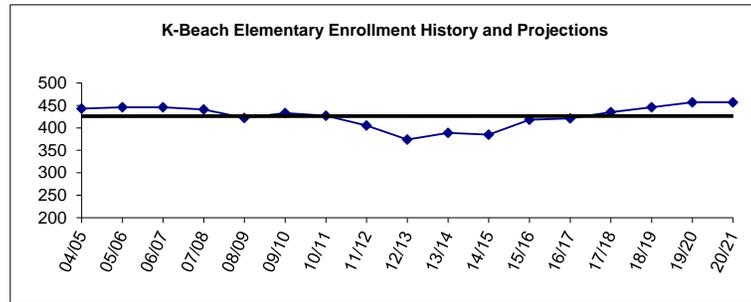
FTE's Included In Current Budget

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.



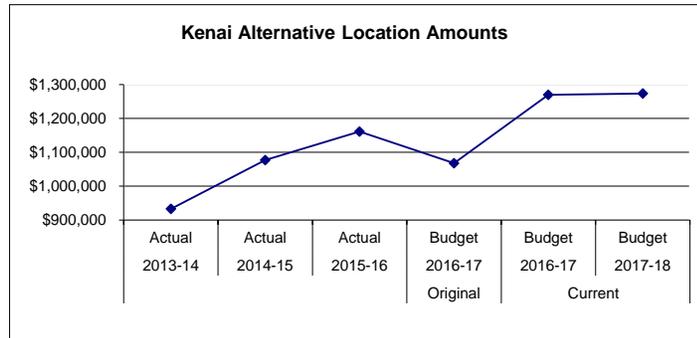
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 623,478	\$ 635,523	\$ 12,045	2
87,246	141,724	162,665	3200 Non-Certificated Salaries	125,931	153,150	155,673	2,523	2
221,517	284,949	324,528	3500 Employee Benefits	301,101	367,507	362,249	(5,258)	(1)
<u>805,597</u>	<u>946,712</u>	<u>1,015,522</u>	Subtotal - Personnel Services	<u>948,078</u>	<u>1,144,135</u>	<u>1,153,445</u>	<u>9,310</u>	<u>1</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	12,855	11,438	(1,417)	(11)
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	14,424	11,429	(2,995)	(21)
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>124,677</u>	<u>120,055</u>	<u>(4,622)</u>	<u>(4)</u>
<u>1,664</u>	<u>90</u>	<u>1,566</u>	5100 Equipment	<u>-</u>	<u>649</u>	<u>-</u>	<u>(649)</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>\$ 1,269,461</u>	<u>\$ 1,273,500</u>	<u>\$ 4,039</u>	<u>0</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

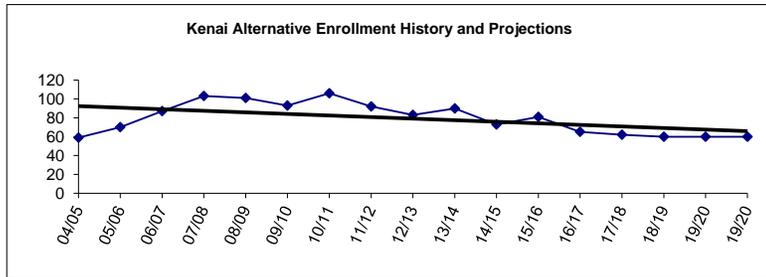
FTE's Included In Current Budget

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>

* "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.

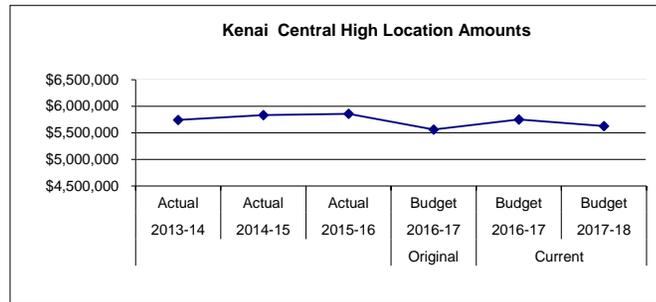


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 2,741,600	\$ 2,808,663	\$ 67,063	2
646,263	650,351	664,777	3200 Non-Certificated Salaries	627,119	658,218	613,686	(44,532)	(7)
1,399,694	1,441,280	1,601,876	3500 Employee Benefits	1,583,308	1,605,012	1,584,765	(20,247)	(1)
<u>4,936,865</u>	<u>4,956,633</u>	<u>5,068,638</u>	Subtotal - Personnel Services	<u>4,927,941</u>	<u>5,004,830</u>	<u>5,007,114</u>	<u>2,284</u>	<u>0</u>
1,807	-	516	4100 Professional and Technical Services	-	-	-	-	-
7,294	7,750	8,053	4200 Staff Travel	7,500	9,000	7,500	(1,500)	(17)
31,402	35,040	32,361	4250 Student Travel	-	30,023	-	(30,023)	(100)
44,612	46,796	48,109	4300 Utility Services	41,230	45,783	41,230	(4,553)	(10)
447,605	513,402	475,638	4350 Energy	456,183	478,990	444,158	(34,832)	(7)
18,970	21,027	22,881	4400 Other Purchased Services	17,316	19,758	18,041	(1,717)	(9)
204,850	155,446	137,725	4500 Supplies, Materials, and Media	102,537	142,906	98,459	(44,447)	(31)
9,090	8,878	8,959	4900 Other Expenses	10,441	10,332	12,002	1,670	16
<u>765,630</u>	<u>788,339</u>	<u>734,242</u>	Subtotal - Other	<u>635,207</u>	<u>736,792</u>	<u>621,390</u>	<u>(115,402)</u>	<u>(16)</u>
<u>42,158</u>	<u>91,825</u>	<u>55,308</u>	5100 Equipment	-	9,335	-	(9,335)	(100)
<u>\$ 5,744,653</u>	<u>\$ 5,836,797</u>	<u>\$ 5,858,188</u>	Location Totals	<u>\$ 5,563,148</u>	<u>\$ 5,750,957</u>	<u>\$ 5,628,504</u>	<u>\$ (122,453)</u>	<u>(2)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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

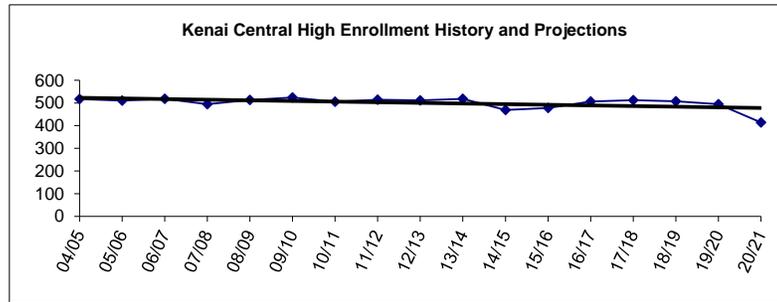
FTE's Included In Current Budget

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	25.30
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>36.69</u>
1.88	0.88	0.88	Special Ed Aide	0.88	-	0.88
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.96	0.95	0.95	Nurse***	0.95	0.95	0.95
5.00	5.00	5.00	Support	5.00	5.00	5.00
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>49.46</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.

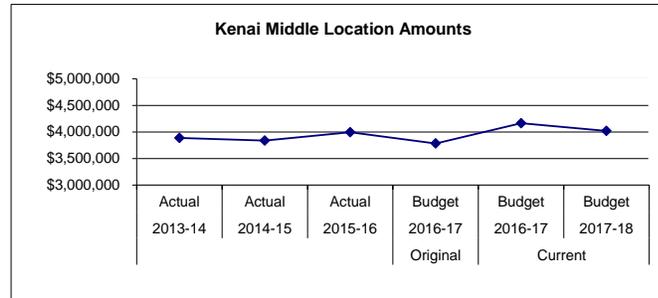


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 2,223,408	\$ 2,170,758	\$ (52,650)	(2)
424,197	398,825	409,956	3200 Non-Certificated Salaries	405,413	403,745	411,692	7,947	2
1,020,250	1,057,958	1,175,169	3500 Employee Benefits	1,128,984	1,254,748	1,178,902	(75,846)	(6)
<u>3,496,558</u>	<u>3,468,172</u>	<u>3,675,949</u>	Subtotal - Personnel Services	<u>3,522,457</u>	<u>3,881,901</u>	<u>3,761,352</u>	<u>(120,549)</u>	(3)
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	-	4,904	-	-	-
15,302	13,714	12,574	4300 Utility Services	11,406	14,626	11,406	(3,220)	(22)
194,076	218,442	209,567	4350 Energy	187,000	193,365	186,429	(6,936)	(4)
6,732	11,964	8,362	4400 Other Purchased Services	5,966	10,198	6,459	(3,739)	(37)
139,812	83,111	61,843	4500 Supplies, Materials, and Media	51,323	56,003	51,659	(4,344)	(8)
1,704	1,799	1,428	4900 Other Expenses	2,833	2,283	2,583	300	13
<u>365,264</u>	<u>337,396</u>	<u>298,854</u>	Subtotal - Other	<u>259,528</u>	<u>282,379</u>	<u>259,536</u>	<u>(17,939)</u>	(6)
<u>25,780</u>	<u>33,284</u>	<u>19,562</u>	5100 Equipment	-	316	-	(316)	(100)
<u>\$ 3,887,602</u>	<u>\$ 3,838,852</u>	<u>\$ 3,994,365</u>	Location Totals	<u>\$ 3,781,985</u>	<u>\$ 4,164,596</u>	<u>\$ 4,020,888</u>	<u>\$ (138,804)</u>	(3)



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

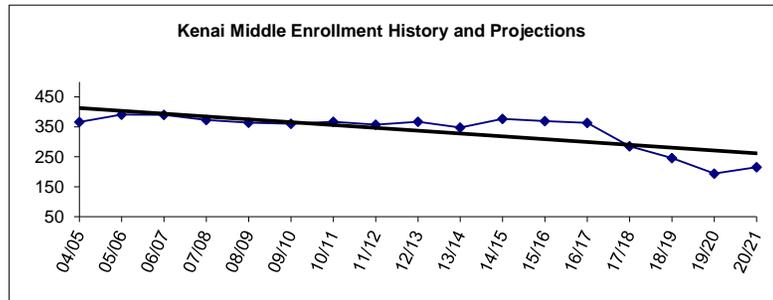
FTE's Included In Current Budget

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	0.88	Nurse***	0.88	0.88	0.88
2.50	2.50	2.50	Support	2.50	2.50	2.50
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><u>38.18</u></u>	<u><u>37.80</u></u>	<u><u>36.89</u></u>	Total	<u><u>35.83</u></u>	<u><u>37.20</u></u>	<u><u>36.70</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.

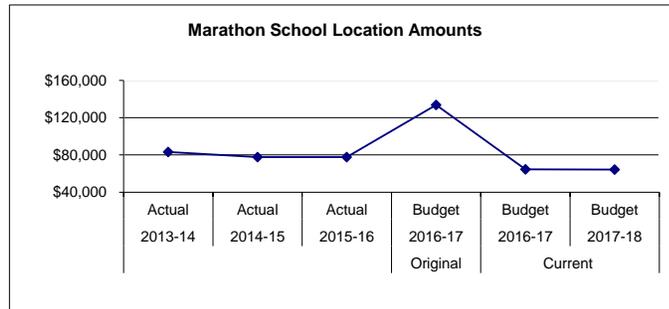


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 42,994	\$ 43,320	\$ 326	141
473	-	563	3200 Non-Certificated Salaries	260	108	260	152	141
17,974	17,777	19,226	3500 Employee Benefits	33,837	15,770	15,261	(509)	(3)
<u>78,445</u>	<u>72,927</u>	<u>73,375</u>	Subtotal - Personnel Services	<u>128,157</u>	<u>58,872</u>	<u>58,841</u>	<u>(31)</u>	(0)
44	-	-	4200 Staff Travel	-	-	-	-	-
3,858	4,703	3,927	4300 Utility Services	3,800	4,000	3,800	(200)	(5)
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>5,719</u>	<u>5,486</u>	<u>(233)</u>	(4)
-	-	140	5100 Equipment	-	-	-	-	-
<u>\$ 83,094</u>	<u>\$ 77,739</u>	<u>\$ 77,830</u>	Location Totals	<u>\$ 133,676</u>	<u>\$ 64,591</u>	<u>\$ 64,327</u>	<u>\$ (264)</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

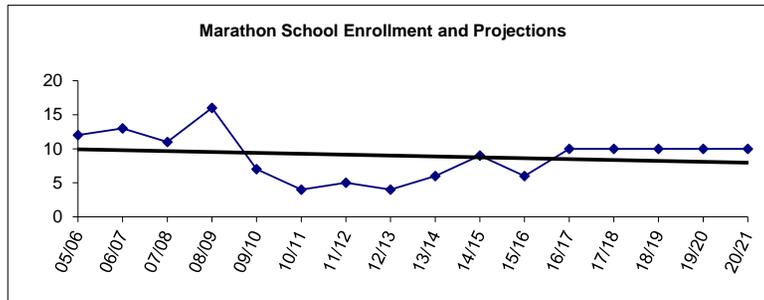
FTE's Included In Current Budget

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>

* "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.

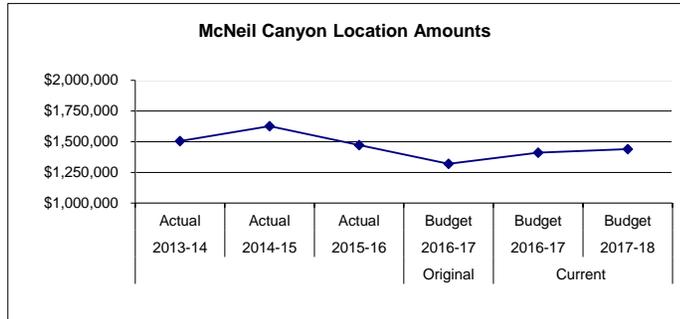


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 700,132	\$ 747,290	\$ 47,158	7
158,495	183,464	170,553	3200 Non-Certificated Salaries	167,656	173,965	174,979	1,014	1
398,640	442,094	433,289	3500 Employee Benefits	394,609	438,667	432,685	(5,982)	(1)
<u>1,363,103</u>	<u>1,471,925</u>	<u>1,354,512</u>	Subtotal - Personnel Services	<u>1,233,515</u>	<u>1,312,764</u>	<u>1,354,954</u>	<u>42,190</u>	<u>3</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
535	465	202	4200 Staff Travel	1,500	727	1,500	773	106
264	-	-	4250 Student Travel	-	-	-	-	-
6,521	8,134	6,912	4300 Utility Services	7,850	8,296	7,850	(446)	(5)
93,510	84,929	77,979	4350 Energy	60,000	65,834	57,110	(8,724)	(13)
2,159	1,981	2,397	4400 Other Purchased Services	1,964	1,799	1,966	167	9
38,594	55,368	26,070	4500 Supplies, Materials, and Media	14,214	21,498	16,245	(5,253)	(24)
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>98,854</u>	<u>85,371</u>	<u>(13,483)</u>	<u>(14)</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>\$ 1,411,618</u>	<u>\$ 1,440,325</u>	<u>\$ 28,707</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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

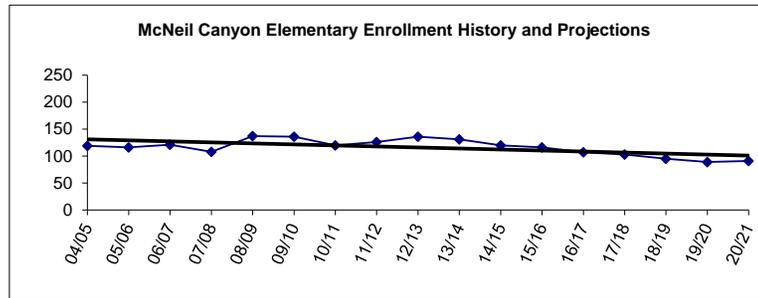
FTE's Included In Current Budget

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>

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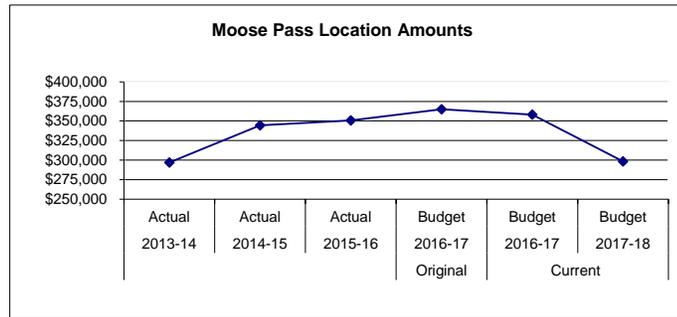


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 91,793	\$ 96,457	\$ 4,664	5
52,407	72,248	79,542	3200 Non-Certificated Salaries	90,435	77,828	56,968	(20,860)	(27)
79,130	106,129	120,456	3500 Employee Benefits	115,690	125,121	87,698	(37,423)	(30)
<u>229,387</u>	<u>280,631</u>	<u>298,908</u>	Subtotal - Personnel Services	<u>307,358</u>	<u>294,742</u>	<u>241,123</u>	<u>(53,619)</u>	<u>(18)</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	22,600	21,100	(1,500)	(7)
34,995	26,369	23,601	4350 Energy	32,000	34,169	31,144	(3,025)	(9)
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	4,334	2,696	(1,638)	(38)
263	641	279	4900 Other Expenses	253	398	253	(145)	(36)
<u>66,978</u>	<u>63,775</u>	<u>51,070</u>	Subtotal - Other	<u>57,645</u>	<u>63,388</u>	<u>57,079</u>	<u>(6,309)</u>	<u>(10)</u>
538	-	814	5100 Equipment	-	-	-	-	-
<u>\$ 296,903</u>	<u>\$ 344,406</u>	<u>\$ 350,792</u>	Location Totals	<u>\$ 365,003</u>	<u>\$ 358,130</u>	<u>\$ 298,202</u>	<u>\$ (59,928)</u>	<u>(17)</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

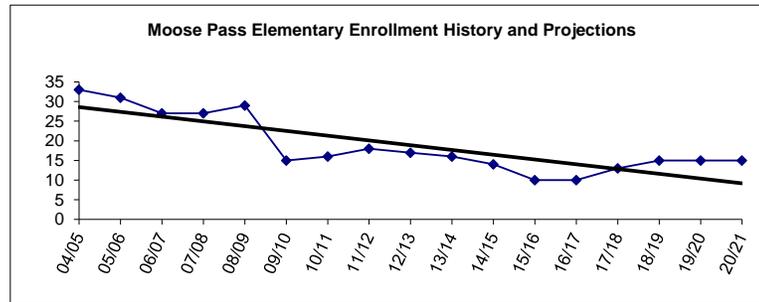
FTE's Included In Current Budget

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>3.79</u>	<u>3.62</u>	<u>3.54</u>	Total	<u>3.67</u>	<u>3.51</u>	<u>2.76</u>

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

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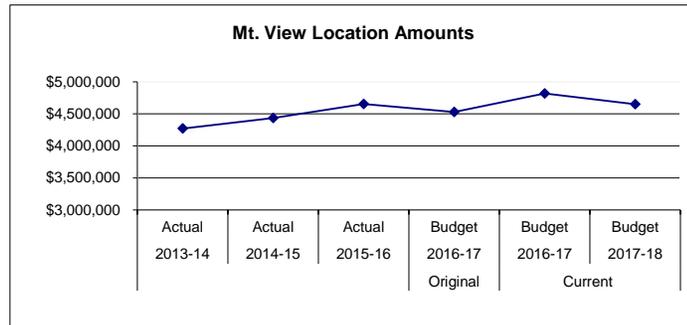


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 2,260,260	\$ 2,276,807	\$ 16,547	1
568,231	602,032	630,379	3200 Non-Certificated Salaries	632,225	691,904	680,680	(11,224)	(2)
1,267,830	1,328,204	1,524,107	3500 Employee Benefits	1,515,942	1,632,938	1,514,047	(118,891)	(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>4,585,102</u>	<u>4,471,534</u>	<u>(113,568)</u>	(2)
826	-	-	4200 Staff Travel	1,000	100	1,000	900	100
11,151	12,424	12,052	4300 Utility Services	11,500	13,757	11,500	(2,257)	(16)
117,465	131,504	129,902	4350 Energy	110,000	132,402	108,886	(23,516)	(18)
7,820	8,258	10,052	4400 Other Purchased Services	6,478	8,114	5,486	(2,628)	(32)
112,950	150,941	82,707	4500 Supplies, Materials, and Media	49,757	77,682	49,516	(28,166)	(36)
1,400	1,695	1,500	4900 Other Expenses	1,786	1,572	1,786	214	14
<u>251,612</u>	<u>304,822</u>	<u>236,213</u>	Subtotal - Other	<u>180,521</u>	<u>233,627</u>	<u>178,174</u>	<u>(55,453)</u>	(24)
<u>2,180</u>	<u>911</u>	<u>814</u>	5100 Equipment	-	-	-	-	-
<u>\$ 4,270,050</u>	<u>\$ 4,433,564</u>	<u>\$ 4,652,345</u>	Location Totals	<u>\$ 4,529,966</u>	<u>\$ 4,818,729</u>	<u>\$ 4,649,708</u>	<u>\$ (169,021)</u>	(4)



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

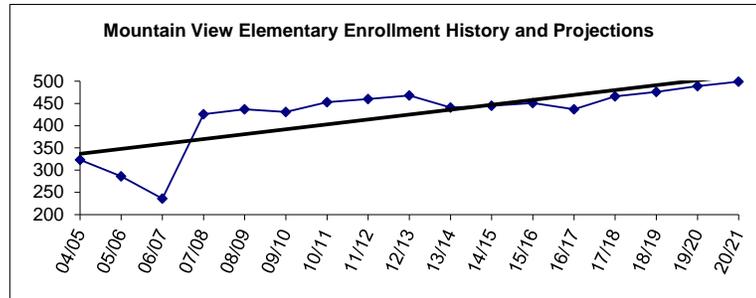
FTE's Included In Current Budget

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.

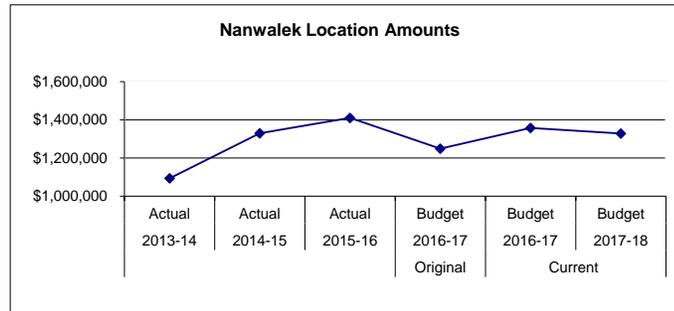


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 508,644	\$ 512,538	\$ 3,894	1
110,820	181,150	185,388	3200 Non-Certificated Salaries	182,128	172,221	163,338	(8,883)	(5)
250,710	359,809	404,848	3500 Employee Benefits	351,157	383,792	373,574	(10,218)	(3)
<u>822,047</u>	<u>1,016,787</u>	<u>1,081,567</u>	Subtotal - Personnel Services	<u>971,805</u>	<u>1,064,657</u>	<u>1,049,450</u>	<u>(15,207)</u>	(1)
5,003	752	540	4100 Professional and Technical Services	-	4,800	-	(4,800)	-
8,379	2,976	3,038	4200 Staff Travel	6,500	6,333	6,500	167	3
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	144,245	156,200	11,955	8
73,926	71,812	78,672	4350 Energy	75,250	85,955	75,250	(10,705)	(12)
21,369	32,091	35,971	4400 Other Purchased Services	21,692	20,453	21,502	1,049	5
36,334	54,842	27,256	4500 Supplies, Materials, and Media	12,459	21,670	13,351	(8,319)	(38)
7,432	6,770	7,885	4900 Other Expenses	5,620	5,605	5,705	100	2
<u>266,000</u>	<u>297,924</u>	<u>301,845</u>	Subtotal - Other	<u>277,721</u>	<u>292,661</u>	<u>278,508</u>	<u>(14,153)</u>	(5)
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>\$ 1,357,318</u>	<u>\$ 1,327,958</u>	<u>\$ (29,360)</u>	(2)



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

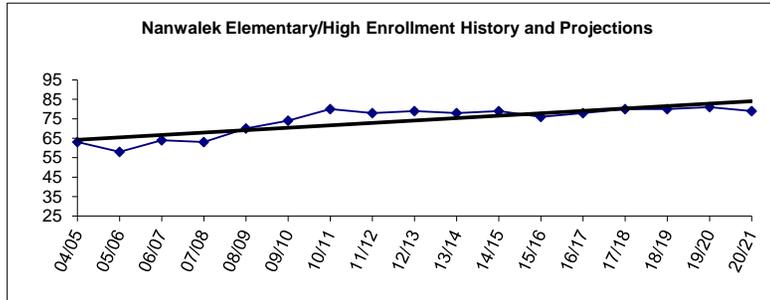
FTE's Included In Current Budget

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><u>12.17</u></u>	<u><u>11.59</u></u>	<u><u>13.79</u></u>	Total	<u><u>12.35</u></u>	<u><u>12.62</u></u>	<u><u>12.12</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.

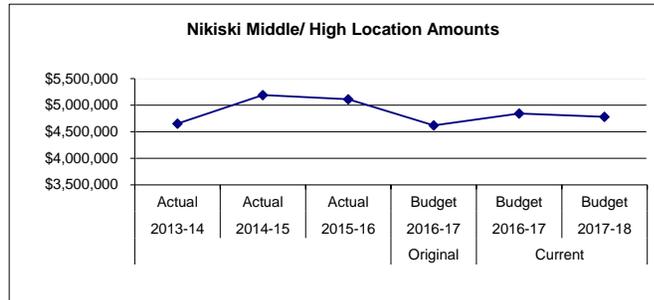


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 2,224,513	\$ 2,302,268	\$ 77,755	3
561,837	693,262	662,369	3200 Non-Certificated Salaries	629,650	678,280	625,014	(53,266)	(8)
1,186,814	1,366,396	1,448,306	3500 Employee Benefits	1,364,386	1,442,435	1,408,830	(33,605)	(2)
<u>4,086,192</u>	<u>4,526,484</u>	<u>4,542,212</u>	Subtotal - Personnel Services	<u>4,172,913</u>	<u>4,345,228</u>	<u>4,336,112</u>	<u>(9,116)</u>	(0)
947	2,000	-	4100 Professional and Technical Services	-	-	-	-	-
3,094	5,889	5,047	4200 Staff Travel	6,000	6,035	6,000	(35)	(1)
18,280	20,533	22,022	4250 Student Travel	-	18,516	-	(18,516)	(100)
23,270	23,611	24,257	4300 Utility Services	22,714	24,872	22,714	(2,158)	(9)
338,511	371,503	345,085	4350 Energy	337,500	319,499	332,318	12,819	4
10,645	6,699	9,026	4400 Other Purchased Services	9,237	16,347	10,064	(6,283)	(38)
110,156	141,194	84,340	4500 Supplies, Materials, and Media	64,040	90,411	65,102	(25,309)	(28)
5,253	5,365	5,418	4900 Other Expenses	6,809	7,174	7,473	299	4
<u>510,156</u>	<u>576,794</u>	<u>495,195</u>	Subtotal - Other	<u>446,300</u>	<u>482,854</u>	<u>443,671</u>	<u>(39,183)</u>	(8)
<u>55,352</u>	<u>87,753</u>	<u>73,332</u>	5100 Equipment	-	15,686	-	(15,686)	(100)
<u>\$ 4,651,700</u>	<u>\$ 5,191,031</u>	<u>\$ 5,110,739</u>	Location Totals	<u>\$ 4,619,213</u>	<u>\$ 4,843,768</u>	<u>\$ 4,779,783</u>	<u>\$ (63,985)</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
Location: 10 Nikiski Middle / Senior 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
397.00	399.00	364.00	Enrollment in ADM (6-12)	362.00	364.00	370.00

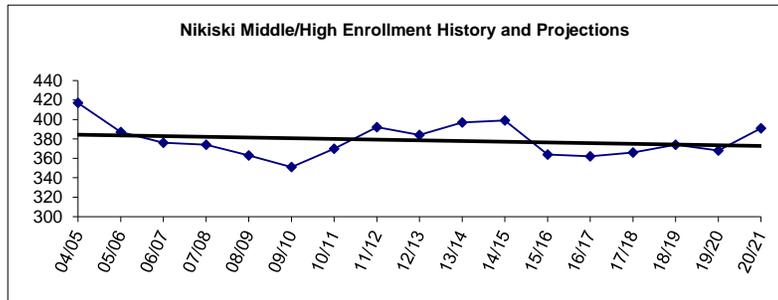
FTE's Included In Current Budget

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	21.70
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>29.90</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	0.88	Nurse***	0.88	0.88	0.88
3.14	3.50	3.00	Support	3.00	3.00	3.00
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><u>44.85</u></u>	<u><u>49.07</u></u>	<u><u>46.17</u></u>	Total	<u><u>42.17</u></u>	<u><u>43.44</u></u>	<u><u>43.44</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.



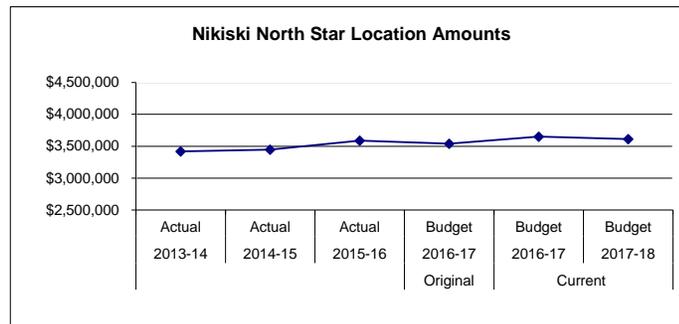
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 52 Nikiski North Star Elementary

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	\$ 1,818,304	\$ 1,871,789	\$ 53,485	3
438,274	394,836	416,978	3200 Non-Certificated Salaries	422,485	424,067	411,779	(12,288)	(3)
983,513	977,071	1,112,451	3500 Employee Benefits	1,133,703	1,159,247	1,123,431	(35,816)	(3)
<u>3,179,841</u>	<u>3,116,498</u>	<u>3,332,736</u>	Subtotal - Personnel Services	<u>3,333,535</u>	<u>3,401,618</u>	<u>3,406,999</u>	<u>5,381</u>	<u>0</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	17,388	16,163	(1,225)	(7)
147,883	163,152	168,896	4350 Energy	140,000	160,115	140,000	(20,115)	(13)
5,955	8,127	8,038	4400 Other Purchased Services	5,425	6,649	5,100	(1,549)	(23)
62,089	137,988	60,645	4500 Supplies, Materials, and Media	41,442	63,206	41,781	(21,425)	(34)
1,019	1,044	1,159	4900 Other Expenses	1,575	1,430	1,275	(155)	(11)
<u>233,183</u>	<u>328,246</u>	<u>256,189</u>	Subtotal - Other	<u>205,605</u>	<u>249,788</u>	<u>205,319</u>	<u>(44,469)</u>	<u>(18)</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>\$ 3,651,406</u>	<u>\$ 3,612,318</u>	<u>\$ (39,088)</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

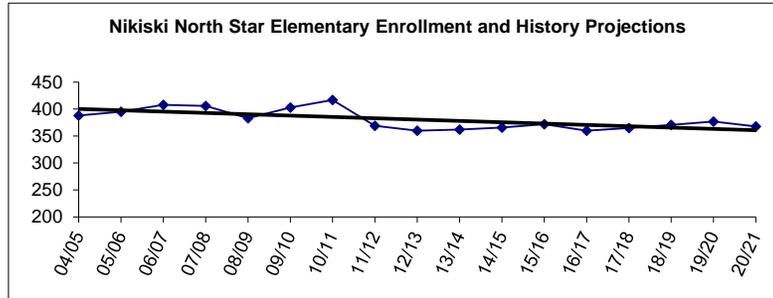
FTE's Included In Current Budget

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.



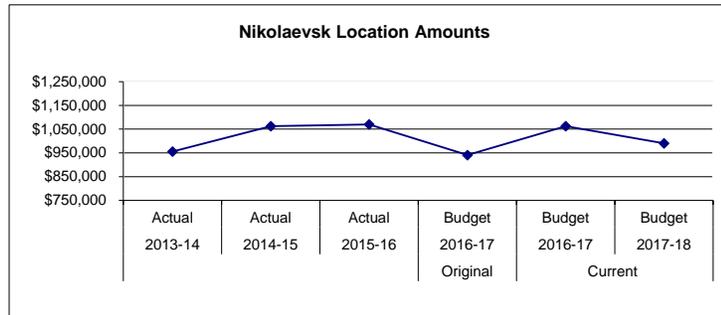
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 38 Nikolaevsk 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
\$ 483,987	\$ 498,919	\$ 486,323	3100 Certificated Salaries	\$ 406,600	\$ 515,441	\$ 487,244	\$ (28,197)	(5)
122,182	150,111	164,720	3200 Non-Certificated Salaries	162,419	143,605	135,465	(8,140)	(6)
242,093	280,937	310,391	3500 Employee Benefits	293,016	300,451	288,335	(12,116)	(4)
<u>848,262</u>	<u>929,967</u>	<u>961,434</u>	Subtotal - Personnel Services	<u>862,035</u>	<u>959,497</u>	<u>911,044</u>	<u>(48,453)</u>	(5)
-	-	-	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	10,089	9,300	(789)	(8)
59,086	70,389	70,561	4350 Energy	51,500	68,175	51,500	(16,675)	(24)
1,136	1,367	1,215	4400 Other Purchased Services	2,132	1,929	1,983	54	3
28,603	42,731	17,330	4500 Supplies, Materials, and Media	10,539	13,164	11,166	(1,998)	(15)
1,354	1,334	1,419	4900 Other Expenses	2,102	1,578	2,272	694	44
<u>105,051</u>	<u>131,764</u>	<u>106,150</u>	Subtotal - Other	<u>79,073</u>	<u>102,900</u>	<u>79,721</u>	<u>(23,179)</u>	(23)
2,650	1,137	2,284	5100 Equipment	-	242	-	(242)	-
<u>\$ 955,963</u>	<u>\$ 1,062,868</u>	<u>\$ 1,069,868</u>	Location Totals	<u>\$ 941,108</u>	<u>\$ 1,062,639</u>	<u>\$ 990,765</u>	<u>\$ (71,874)</u>	(7)



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

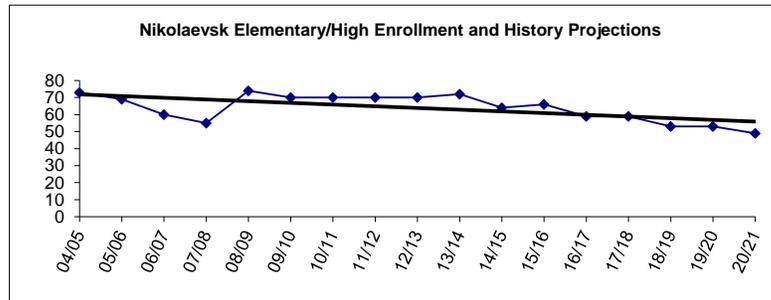
FTE's Included In Current Budget

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.

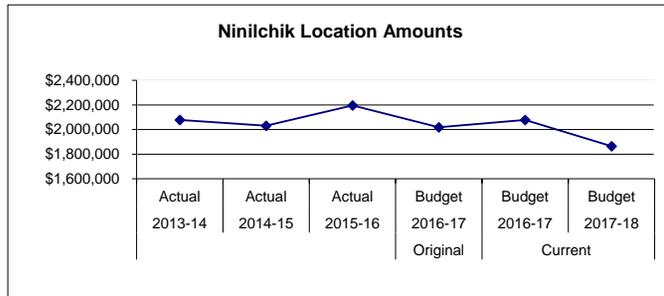


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 916,768	\$ 851,377	\$ (65,391)	(7)
303,348	305,559	323,390	3200 Non-Certificated Salaries	307,948	335,289	318,487	(16,802)	-
547,428	553,300	657,357	3500 Employee Benefits	604,956	635,296	539,196	(96,100)	(15)
<u>1,860,254</u>	<u>1,817,981</u>	<u>2,002,639</u>	Subtotal - Personnel Services	<u>1,858,364</u>	<u>1,887,353</u>	<u>1,709,060</u>	<u>(178,293)</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	4,661	3,500	(1,161)	(25)
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	5,123	3,854	(1,269)	(25)
123,904	137,813	133,430	4350 Energy	123,000	135,067	120,923	(14,144)	(10)
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	28,006	21,965	(6,041)	(22)
2,314	2,314	2,513	4900 Other Expenses	1,994	2,876	1,976	(900)	(31)
<u>204,401</u>	<u>205,453</u>	<u>184,724</u>	Subtotal - Other	<u>160,342</u>	<u>190,097</u>	<u>155,549</u>	<u>(29,748)</u>	<u>(16)</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>\$ 2,077,450</u>	<u>\$ 1,864,609</u>	<u>\$ (208,041)</u>	<u>(10)</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

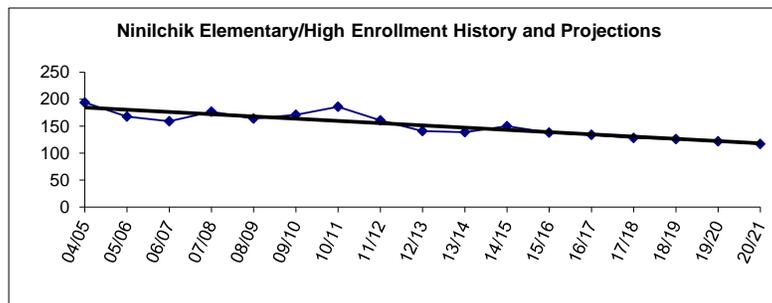
FTE's Included In Current Budget

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	-	-	-
0.40	0.40	0.40	Nurse***	0.40	0.40	0.40
2.00	2.00	2.00	Support	2.00	2.00	2.00
2.50	2.50	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.

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

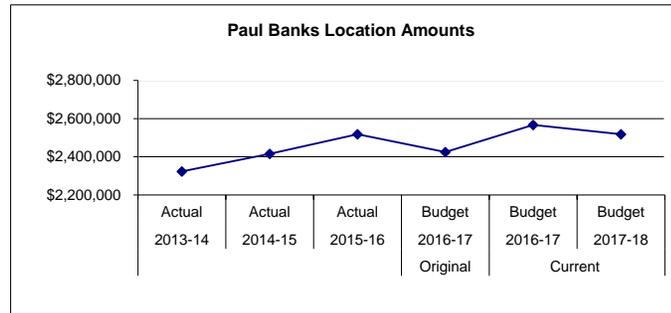


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 1,200,301	\$ 1,232,186	\$ 31,885	3
335,928	355,360	367,700	3200 Non-Certificated Salaries	359,944	375,017	367,711	(7,306)	(2)
653,597	692,181	790,442	3500 Employee Benefits	773,427	845,144	788,295	(56,849)	(7)
<u>2,143,461</u>	<u>2,228,333</u>	<u>2,374,923</u>	Subtotal - Personnel Services	<u>2,293,371</u>	<u>2,420,462</u>	<u>2,388,192</u>	<u>(32,270)</u>	(1)
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	18,088	16,748	(1,340)	(7)
108,503	93,071	91,846	4350 Energy	85,000	93,224	84,903	(8,321)	(9)
3,161	3,177	2,702	4400 Other Purchased Services	2,949	3,457	2,348	(1,109)	(32)
47,573	69,857	28,203	4500 Supplies, Materials, and Media	22,385	28,679	22,407	(6,272)	(22)
800	800	700	4900 Other Expenses	2,172	1,420	2,172	752	53
<u>178,343</u>	<u>185,114</u>	<u>142,612</u>	Subtotal - Other	<u>130,754</u>	<u>146,368</u>	<u>130,078</u>	<u>(16,290)</u>	(11)
<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>\$ 2,566,830</u>	<u>\$ 2,518,270</u>	<u>\$ (48,560)</u>	(2)



Paul Banks serves students in grades pre-school - 2, and is located in Homer, Alaska. Homer is located on the north shore of Kachemak Bay in the southwestern section of the Kenai Peninsula. Paul Banks is an exciting place to learn and students are actively engaged in their education. Some of the activities offered to students are technology, music, art/pottery, theme based read-a-thon and after school activities. We offer a strong academic program where the learning needs of each individual student are met. Parents are welcomed into the school as partners in their children's education.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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

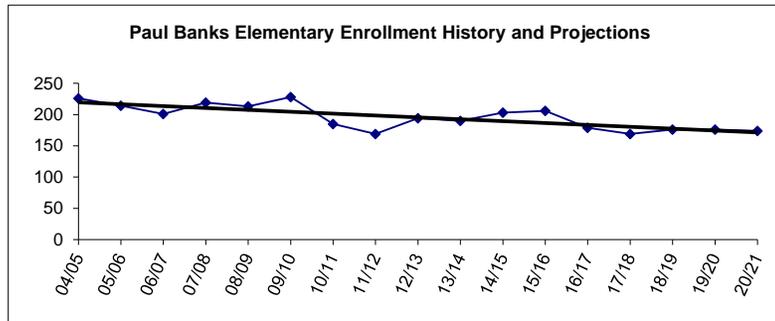
FTE's Included In Current Budget

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.

** "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.



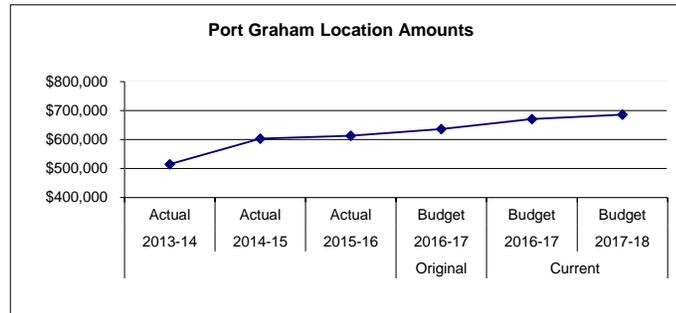
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 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	\$ 182,171	\$ 183,442	\$ 1,271	1
69,821	67,196	73,924	3200 Non-Certificated Salaries	64,850	77,826	83,284	5,458	7
90,612	98,350	122,395	3500 Employee Benefits	138,286	160,514	158,045	(2,469)	(2)
<u>300,476</u>	<u>326,187</u>	<u>367,556</u>	Subtotal - Personnel Services	<u>375,976</u>	<u>420,511</u>	<u>424,771</u>	<u>4,260</u>	1
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	134,400	151,200	16,800	13
98,417	116,217	75,721	4350 Energy	91,008	94,073	91,008	(3,065)	(3)
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	6,899	6,623	(276)	(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>250,615</u>	<u>261,356</u>	<u>10,741</u>	4
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>\$ 671,126</u>	<u>\$ 686,127</u>	<u>\$ 15,001</u>	2



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

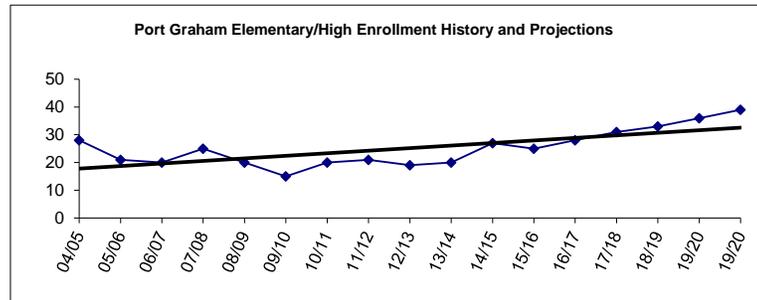
FTE's Included In Current Budget

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>

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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.



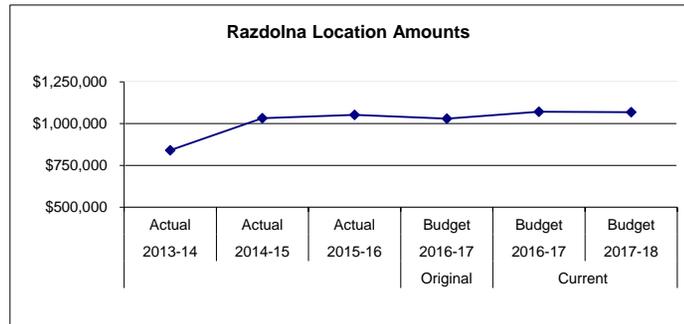
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 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	\$ 420,421	\$ 441,728	\$ 21,307	5
101,272	117,619	139,820	3200 Non-Certificated Salaries	134,233	177,644	179,283	1,639	1
227,976	277,730	331,165	3500 Employee Benefits	325,033	365,142	348,662	(16,480)	(5)
<u>731,241</u>	<u>892,320</u>	<u>943,136</u>	Subtotal - Personnel Services	<u>931,201</u>	<u>963,207</u>	<u>969,673</u>	<u>6,466</u>	1
539	1,558	501	4200 Staff Travel	750	890	750	(140)	(16)
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	24,728	21,595	(3,133)	(13)
48,627	53,375	53,829	4400 Other Purchased Services	54,550	54,459	54,327	(132)	(0)
31,804	50,849	18,366	4500 Supplies, Materials, and Media	11,837	18,379	12,379	(6,000)	(33)
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>107,640</u>	<u>98,235</u>	<u>(9,405)</u>	(9)
-	2,635	5,629	5100 Equipment	-	470	-	(470)	-
<u>\$ 840,935</u>	<u>\$ 1,032,691</u>	<u>\$ 1,052,343</u>	Location Totals	<u>\$ 1,029,679</u>	<u>\$ 1,071,317</u>	<u>\$ 1,067,908</u>	<u>\$ (3,409)</u>	(0)



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

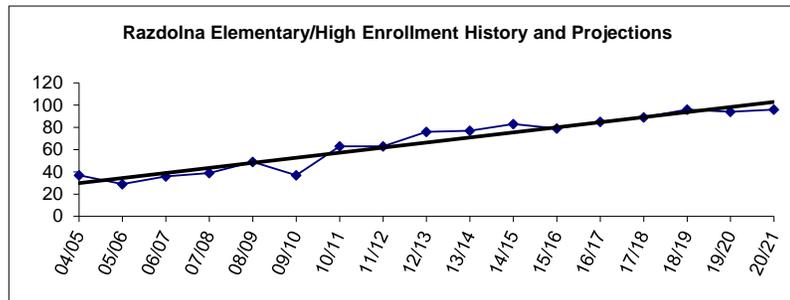
FTE's Included In Current Budget

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>

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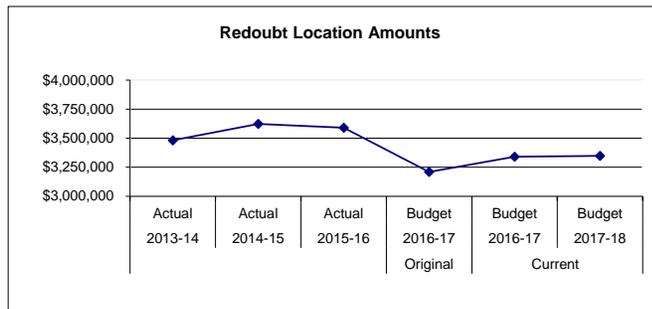


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 1,576,686	\$ 1,639,031	\$ 62,345	4
456,749	483,069	499,576	3200 Non-Certificated Salaries	471,097	532,322	506,838	(25,484)	(5)
974,656	1,037,289	1,126,280	3500 Employee Benefits	1,035,423	1,065,009	1,063,279	(1,730)	(0)
<u>3,243,393</u>	<u>3,340,560</u>	<u>3,384,274</u>	Subtotal - Personnel Services	<u>3,067,939</u>	<u>3,174,017</u>	<u>3,209,148</u>	<u>35,131</u>	1
122	250	1,081	4200 Staff Travel	1,500	1,500	1,500	-	-
7,417	6,815	7,191	4300 Utility Services	8,450	8,691	8,450	(241)	(3)
96,609	106,208	99,372	4350 Energy	87,500	96,148	85,196	(10,952)	(11)
7,694	10,445	8,264	4400 Other Purchased Services	5,096	5,798	3,997	(1,801)	(31)
125,284	157,268	79,847	4500 Supplies, Materials, and Media	38,066	53,031	38,139	(14,892)	(28)
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>166,389</u>	<u>138,503</u>	<u>(27,886)</u>	(17)
<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>\$ 3,340,746</u>	<u>\$ 3,347,651</u>	<u>\$ 6,905</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

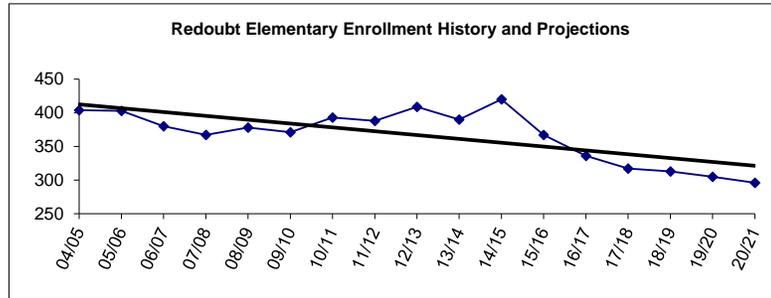
FTE's Included In Current Budget

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.

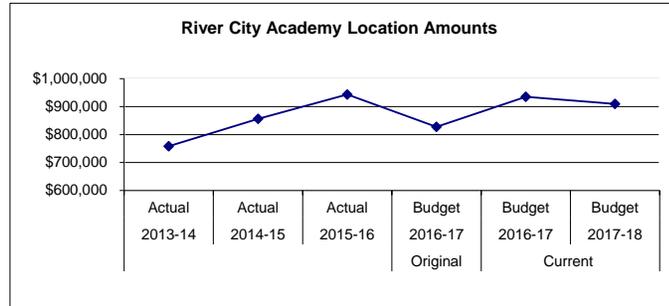


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 540,871	\$ 534,464	\$ (6,407)	(1)
45,541	87,295	84,118	3200 Non-Certificated Salaries	79,206	84,689	81,131	(3,558)	(4)
199,272	243,051	284,901	3500 Employee Benefits	255,252	292,238	278,385	(13,853)	(5)
<u>716,742</u>	<u>828,459</u>	<u>906,627</u>	Subtotal - Personnel Services	<u>812,034</u>	<u>917,798</u>	<u>893,980</u>	<u>(23,818)</u>	(3)
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	1,594	1,617	23	1
18,513	22,458	18,444	4500 Supplies, Materials, and Media	11,787	11,960	12,197	237	2
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>15,748</u>	<u>16,008</u>	<u>260</u>	2
<u>18,759</u>	<u>2,494</u>	<u>15,221</u>	5100 Equipment	-	1,319	-	(1,319)	-
<u>\$ 758,360</u>	<u>\$ 856,053</u>	<u>\$ 943,479</u>	Location Totals	<u>\$ 827,339</u>	<u>\$ 934,865</u>	<u>\$ 909,988</u>	<u>\$ (23,558)</u>	(3)



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

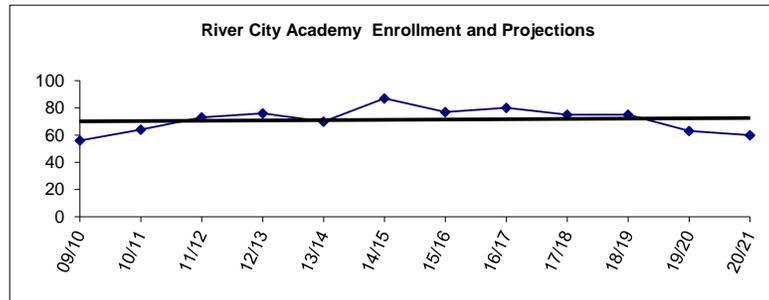
FTE's Included In Current Budget

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.

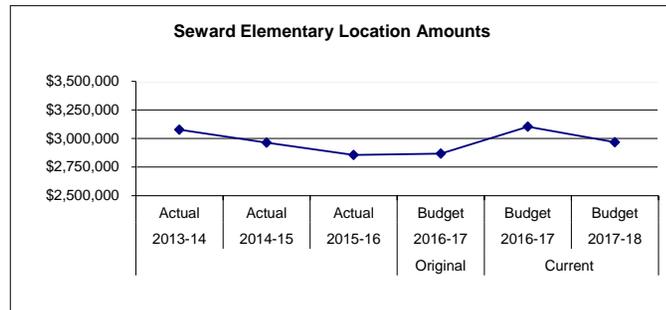


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 1,524,286	\$ 1,490,989	\$ (33,297)	(2)
400,561	379,181	340,662	3200 Non-Certificated Salaries	329,582	384,281	371,261	(13,020)	(3)
870,869	850,003	900,506	3500 Employee Benefits	902,630	977,295	883,477	(93,818)	(10)
<u>2,804,502</u>	<u>2,655,607</u>	<u>2,642,005</u>	Subtotal - Personnel Services	<u>2,634,630</u>	<u>2,885,862</u>	<u>2,745,727</u>	<u>(140,135)</u>	(5)
2,964	2,676	1,944	4200 Staff Travel	2,000	2,400	2,000	(400)	(17)
31,184	30,992	31,078	4300 Utility Services	30,100	31,534	30,100	(1,434)	(5)
152,611	161,258	109,766	4350 Energy	159,585	121,453	151,453	30,000	25
4,434	3,716	4,520	4400 Other Purchased Services	4,866	4,519	3,557	(962)	(21)
78,888	102,791	59,289	4500 Supplies, Materials, and Media	35,563	56,577	32,939	(23,638)	(42)
920	930	936	4900 Other Expenses	1,165	1,210	1,165	(45)	(4)
<u>271,001</u>	<u>302,363</u>	<u>207,533</u>	Subtotal - Other	<u>233,279</u>	<u>217,693</u>	<u>221,214</u>	<u>3,521</u>	2
1,098	6,179	6,756	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>\$ 3,103,555</u>	<u>\$ 2,966,941</u>	<u>\$ (136,614)</u>	(4)



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

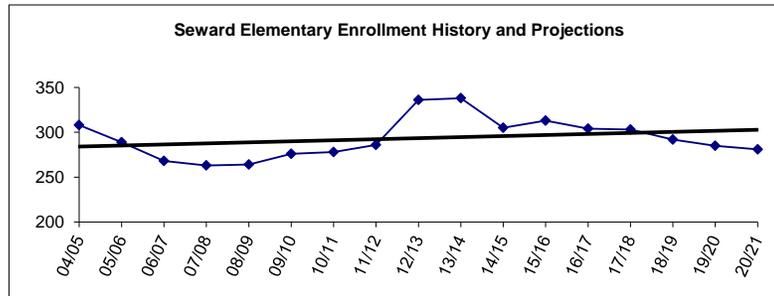
FTE's Included In Current Budget

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.

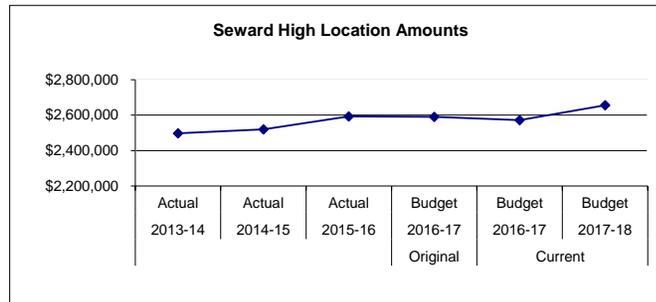


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 1,010,220	\$ 1,106,120	\$ 95,900	9
429,506	420,751	420,281	3200 Non-Certificated Salaries	381,376	458,647	395,123	(63,524)	(14)
607,497	648,564	711,882	3500 Employee Benefits	718,211	733,076	718,421	(14,655)	(2)
<u>2,008,341</u>	<u>2,087,563</u>	<u>2,203,668</u>	Subtotal - Personnel Services	<u>2,150,949</u>	<u>2,201,943</u>	<u>2,219,664</u>	<u>17,721</u>	<u>1</u>
1,539	-	-	4100 Professional and Technical Services	-	-	-	-	-
4,453	4,710	4,532	4200 Staff Travel	7,500	7,653	7,500	(153)	(2)
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	107,479	99,500	(7,979)	(7)
217,335	197,329	148,585	4350 Energy	285,000	159,018	279,248	120,230	76
4,145	4,820	4,251	4400 Other Purchased Services	5,476	7,400	6,127	(1,273)	(17)
89,715	85,244	42,743	4500 Supplies, Materials, and Media	37,976	52,599	38,608	(13,991)	(27)
3,979	3,934	4,224	4900 Other Expenses	4,581	6,115	5,215	(900)	(15)
<u>450,899</u>	<u>422,745</u>	<u>333,572</u>	Subtotal - Other	<u>440,033</u>	<u>359,519</u>	<u>436,198</u>	<u>76,679</u>	<u>21</u>
<u>38,303</u>	<u>10,134</u>	<u>55,229</u>	5100 Equipment	-	10,974	-	(10,974)	(100)
<u>\$ 2,497,543</u>	<u>\$ 2,520,442</u>	<u>\$ 2,592,469</u>	Location Totals	<u>\$ 2,590,982</u>	<u>\$ 2,572,436</u>	<u>\$ 2,655,862</u>	<u>\$ 83,426</u>	<u>3</u>



Seward High School serves students in grades 9-12, and is located in Seward, Alaska, on Resurrection Bay on the southeast coast of the Kenai Peninsula. Students enjoy opportunities in clubs, extra-curricular activities and athletics. Some of the opportunities offered to our students include National Honor Society, Student Council, Debate and Drama. Seward High School is, in many ways, the social, athletic, and academic hub of Seward, Alaska - hosting a wide-range of community and athletic events for the students and community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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

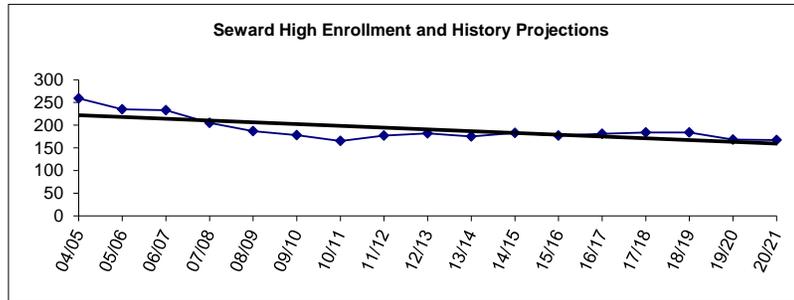
FTE's Included In Current Budget

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	9.13
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>13.13</u>
3.08	2.20	2.64	Special Ed Aide	2.64	2.64	2.64
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.22	0.22	0.22	Nurse***	0.22	0.22	0.22
3.00	3.00	3.00	Support	3.00	3.00	3.00
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>21.43</u>

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

** "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.

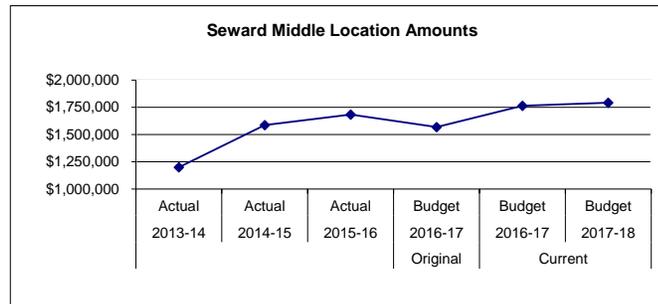


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 819,818	\$ 838,916	\$ 19,098	2
179,077	190,674	212,995	3200 Non-Certificated Salaries	206,752	228,440	217,681	(10,759)	(5)
283,972	398,587	473,990	3500 Employee Benefits	447,819	503,978	511,373	7,395	1
<u>945,894</u>	<u>1,341,146</u>	<u>1,461,088</u>	Subtotal - Personnel Services	<u>1,343,747</u>	<u>1,552,236</u>	<u>1,567,970</u>	<u>15,734</u>	<u>1</u>
2,297	1,766	1,250	4200 Staff Travel	1,500	1,533	1,500	(33)	(2)
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	47,584	46,200	(1,384)	(3)
159,223	142,029	125,640	4350 Energy	153,940	124,902	153,176	28,274	23
1,013	1,668	1,480	4400 Other Purchased Services	2,753	2,828	2,420	(408)	(14)
30,268	40,233	20,073	4500 Supplies, Materials, and Media	18,485	27,064	18,876	(8,188)	(30)
682	203	671	4900 Other Expenses	2,295	1,962	2,295	333	17
<u>240,538</u>	<u>236,574</u>	<u>203,152</u>	Subtotal - Other	<u>225,173</u>	<u>209,465</u>	<u>224,467</u>	<u>15,002</u>	<u>7</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>\$ 1,763,737</u>	<u>\$ 1,792,437</u>	<u>\$ 28,700</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

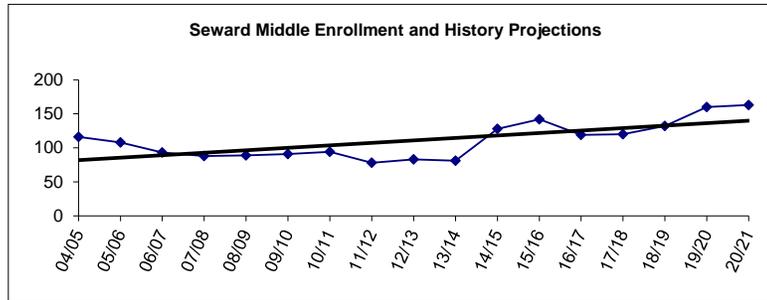
FTE's Included In Current Budget

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>

* "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: 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>
23,471	-	-	5100 Equipment	-	-	-	-	-
<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)	-	-	-

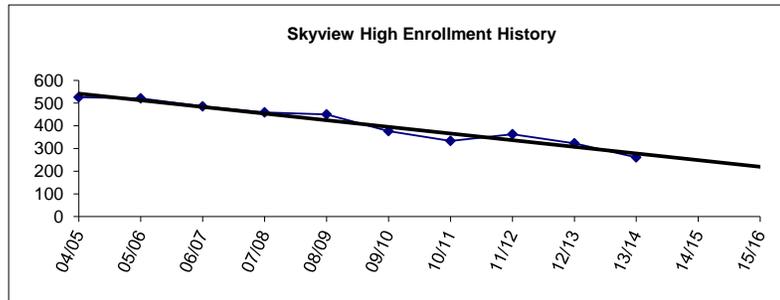
FTE's Included In Current Budget

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>

* "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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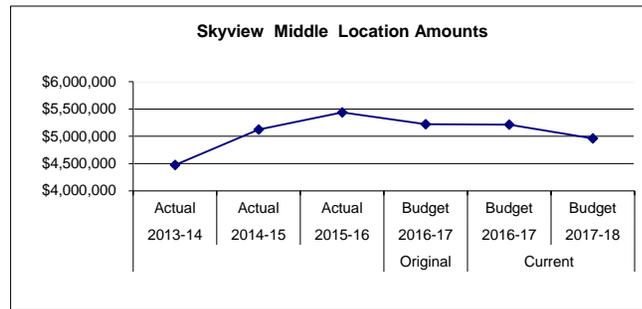


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 2,450,736	\$ 2,468,520	\$ 17,784	1
533,693	711,177	852,200	3200 Non-Certificated Salaries	818,887	690,844	651,804	(39,040)	(6)
1,211,580	1,405,683	1,619,845	3500 Employee Benefits	1,664,678	1,563,083	1,508,686	(54,397)	(3)
<u>4,149,932</u>	<u>4,506,348</u>	<u>4,908,839</u>	Subtotal - Personnel Services	<u>4,878,420</u>	<u>4,704,663</u>	<u>4,629,010</u>	<u>(75,653)</u>	(2)
-	62	-	4200 Staff Travel	1,000	1,000	1,000	-	-
6,974	8,128	9,503	4250 Student Travel	-	8,176	-	(8,176)	(100)
16,820	15,536	16,448	4300 Utility Services	12,955	16,945	12,955	(3,990)	(24)
174,100	383,565	376,432	4350 Energy	250,000	391,555	243,467	(148,088)	(38)
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	76,307	66,601	(9,706)	(13)
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>504,161</u>	<u>332,544</u>	<u>(171,617)</u>	(34)
<u>9,487</u>	<u>43,451</u>	<u>29,436</u>	5100 Equipment	-	4,899	-	(4,899)	(100)
<u>\$ 4,473,332</u>	<u>\$ 5,123,327</u>	<u>\$ 5,437,258</u>	Location Totals	<u>\$ 5,220,411</u>	<u>\$ 5,213,723</u>	<u>\$ 4,961,554</u>	<u>\$ (252,169)</u>	(5)



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

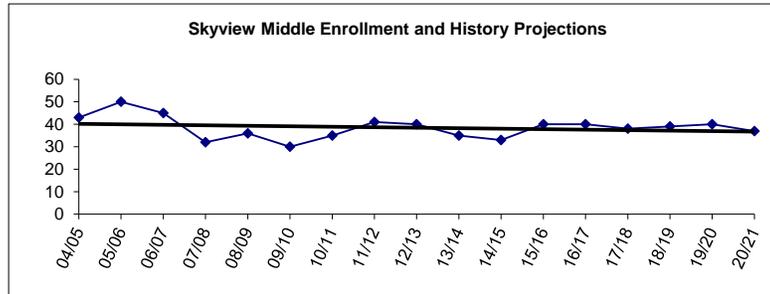
FTE's Included In Current Budget

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	0.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	3.50	4.00	Support	4.00	4.00	4.00
<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>

* "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.

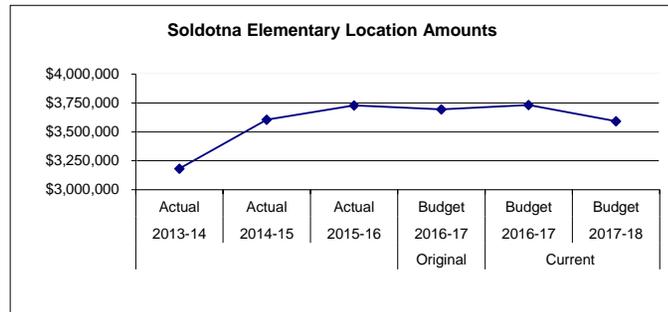


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 1,716,241	\$ 1,689,455	\$ (26,786)	(2)
487,412	572,065	586,580	3200 Non-Certificated Salaries	570,096	608,458	598,916	(9,542)	(2)
946,128	1,099,635	1,210,298	3500 Employee Benefits	1,218,265	1,242,931	1,175,802	(67,129)	(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>3,567,630</u>	<u>3,464,173</u>	<u>(103,457)</u>	(3)
-	-	-	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	7,320	6,899	(421)	(6)
89,888	108,226	102,021	4350 Energy	82,500	92,634	81,095	(11,539)	(12)
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	57,058	34,157	(22,901)	(40)
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>164,482</u>	<u>128,301</u>	<u>(36,181)</u>	(22)
955	5,745	1,075	5100 Equipment	-	655	-	(655)	-
<u>\$ 3,183,085</u>	<u>\$ 3,605,725</u>	<u>\$ 3,728,522</u>	Location Totals	<u>\$ 3,695,531</u>	<u>\$ 3,732,767</u>	<u>\$ 3,592,474</u>	<u>\$ (140,293)</u>	(4)



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

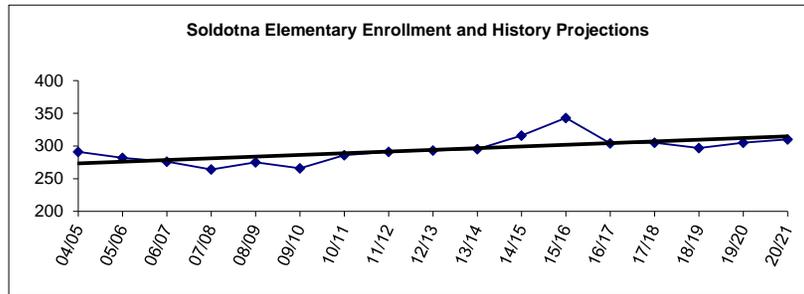
FTE's Included In Current Budget

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>

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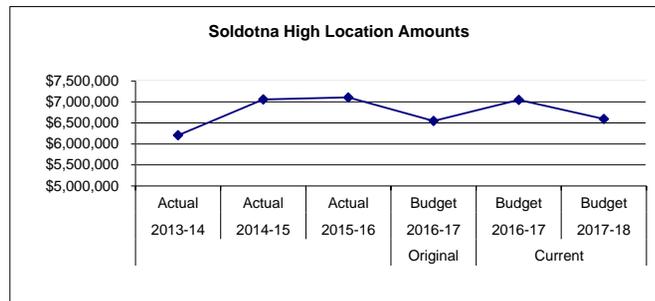
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 09 Soldotna 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
\$ 2,820,679	\$ 3,344,888	\$ 3,196,489	3100 Certificated Salaries	\$ 2,998,326	\$ 3,200,506	\$ 3,151,941	\$ (48,565)	(2)
1,007,298	1,032,871	1,117,394	3200 Non-Certificated Salaries	1,033,639	1,067,960	994,026	(73,934)	(7)
1,685,578	1,906,437	2,106,733	3500 Employee Benefits	2,002,963	2,142,376	1,940,340	(202,036)	(9)
<u>5,513,555</u>	<u>6,284,196</u>	<u>6,420,616</u>	Subtotal - Personnel services	<u>6,034,928</u>	<u>6,410,842</u>	<u>6,086,307</u>	<u>(324,535)</u>	(5)
1,944	-	-	4100 Professional and Technical Services	-	-	-	-	-
10,097	13,057	10,825	4200 Staff Travel	8,000	12,852	8,000	(4,852)	(38)
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	26,990	24,883	(2,107)	(8)
351,462	386,977	416,536	4350 Energy	347,500	386,716	343,885	(42,831)	(11)
16,298	15,309	20,186	4400 Other Purchased Services	18,324	22,280	19,088	(3,192)	(14)
236,690	204,500	134,761	4500 Supplies, Materials, and Media	105,969	132,805	103,907	(28,898)	(22)
8,597	9,652	9,628	4900 Other Expenses	7,244	10,502	9,602	(900)	(9)
<u>680,150</u>	<u>687,738</u>	<u>650,317</u>	Subtotal - Other	<u>511,920</u>	<u>622,950</u>	<u>509,365</u>	<u>(113,585)</u>	(18)
<u>12,238</u>	<u>87,535</u>	<u>38,699</u>	5100 Equipment	-	16,473	-	(16,473)	-
<u>\$ 6,205,943</u>	<u>\$ 7,059,469</u>	<u>\$ 7,109,632</u>	Location Totals	<u>\$ 6,546,848</u>	<u>\$ 7,050,265</u>	<u>\$ 6,595,672</u>	<u>\$ (454,593)</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

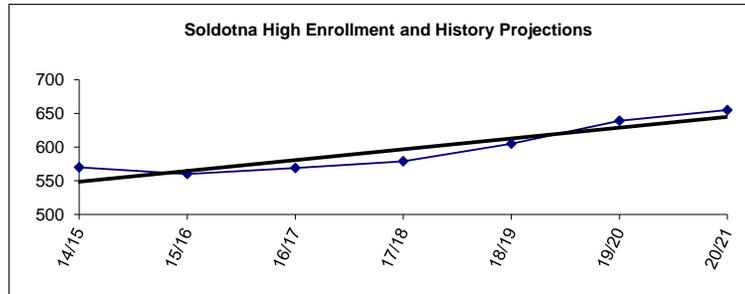
FTE's Included In Current Budget

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	27.00
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>40.55</u>
13.11	10.74	11.44	Special Ed Aide	11.44	11.44	11.44
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	1.00	1.00	Nurse***	1.00	1.00	1.00
5.00	5.50	5.50	Support	5.00	5.50	5.00
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>63.43</u>

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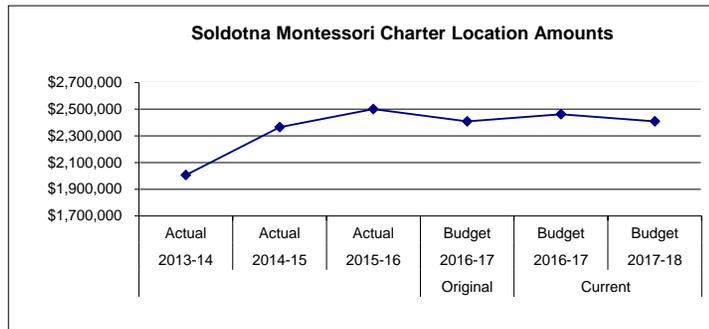
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 831,908	\$ 922,955	\$ 91,047	11
309,334	322,150	345,378	3200 Non-Certificated Salaries	343,497	311,155	294,688	(16,467)	(5)
528,432	553,759	647,506	3500 Employee Benefits	656,028	621,025	612,391	(8,634)	(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>1,764,088</u>	<u>1,830,034</u>	<u>65,946</u>	<u>4</u>
38,492	30,819	29,428	4100 Professional and Technical Services	30,000	20,342	20,000	(342)	(2)
33,407	64,476	63,758	4200 Staff Travel	-	7,556	-	(7,556)	(100)
180	699	180	4250 Student Travel	-	228	-	(228)	-
3,501	3,730	3,629	4300 Utility Services	2,300	3,260	2,300	(960)	(29)
36,253	36,252	41,523	4350 Energy	17,208	34,849	17,208	(17,641)	(51)
3,747	384,730	395,284	4400 Other Purchased Services	400	386,416	895	(385,521)	(100)
100,300	77,998	68,016	4500 Supplies, Materials, and Media	5,043	70,968	52,373	(18,595)	(26)
8,707	600	1,197	4900 Other Expenses	5,322	95,787	5,396	(90,391)	(94)
-	-	-	4900 Other Expenses - Additional Allowable	446,712	-	403,829	403,829	-
93,524	74,789	76,670	4950 Indirect Costs	75,432	79,135	77,128	(2,007)	-
<u>318,111</u>	<u>674,093</u>	<u>679,685</u>	Subtotal - Other	<u>582,417</u>	<u>698,541</u>	<u>579,129</u>	<u>(119,412)</u>	<u>(17)</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>\$ 2,462,629</u>	<u>\$ 2,409,163</u>	<u>\$ (53,466)</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

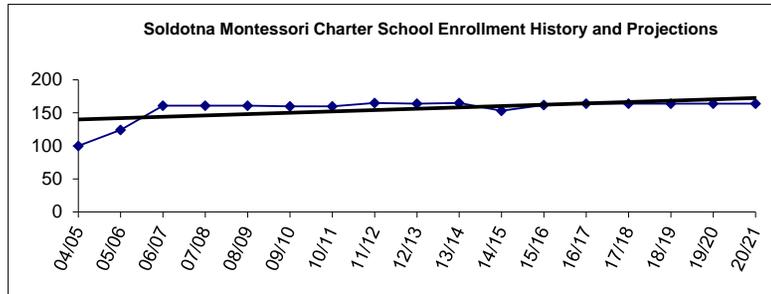
FTE's Included In Current Budget

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.



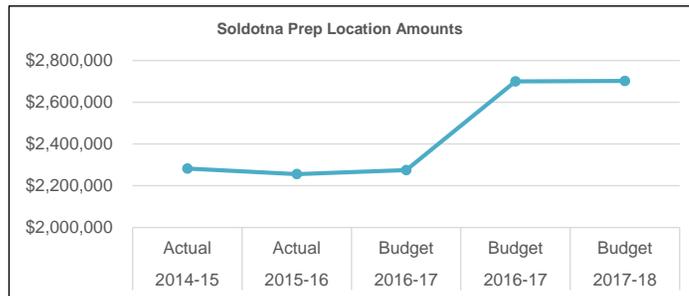
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 1,125,292	\$ 1,186,054	\$ 60,762	5
-	373,330	333,434	3200 Non-Certificated Salaries	347,010	456,883	459,248	2,365	1
-	630,174	666,212	3500 Employee Benefits	707,666	854,218	856,842	2,624	0
-	2,037,544	1,985,952	Subtotal - Personnel Services	2,068,553	2,436,393	2,502,144	65,751	3
-	283	208	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	1,000	1,557	1,000	(557)	(36)
-	361	262	4250 Student Travel	-	1,355	-	(1,355)	(100)
-	11,689	11,698	4300 Utility Services	10,464	12,007	10,464	(1,543)	(13)
-	173,719	171,530	4350 Energy	150,000	177,521	141,710	(35,811)	(20)
-	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	56,855	40,095	(16,760)	(29)
-	3,714	2,794	4900 Other Expenses	-	2,811	2,250	(561)	-
-	242,984	235,635	Subtotal - Other	206,595	257,479	200,211	(57,268)	(22)
-	2,235	34,106	5100 Equipment	-	5,978	-	(5,978)	-
\$ -	\$ 2,282,763	\$ 2,255,693	Location Totals	\$ 2,275,148	\$ 2,699,850	\$ 2,702,355	\$ 2,505	0

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

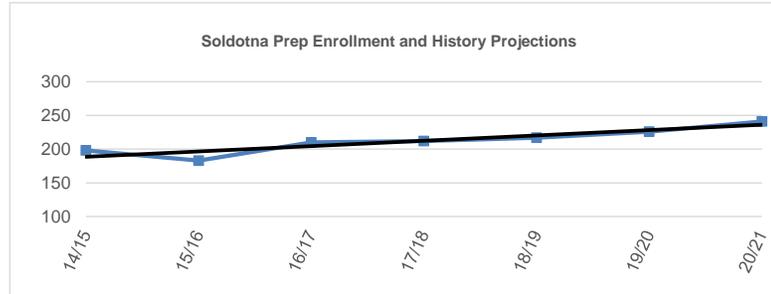
FTE's Included In Current Budget

-	1.00	1.00	Administrator	1.00	1.00	1.00
-	9.65	9.40	Teacher (Includes Quest)	10.10	10.00	10.60
-	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	15.75
-	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	0.74	Nurse***	0.74	0.74	0.74
-	1.51	1.50	Support	2.50	1.75	2.50
-	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	27.21

* "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.

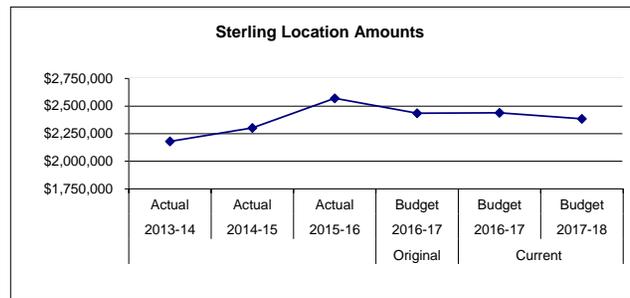


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 1,096,165	\$ 1,119,330	\$ 23,165	2
280,251	305,342	346,350	3200 Non-Certificated Salaries	355,375	369,346	341,667	(27,679)	(7)
635,588	691,235	844,666	3500 Employee Benefits	818,718	838,456	807,612	(30,844)	(4)
<u>2,038,482</u>	<u>2,121,891</u>	<u>2,414,849</u>	Subtotal - Personnel Services	<u>2,317,787</u>	<u>2,303,967</u>	<u>2,268,609</u>	<u>(35,358)</u>	(2)
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	10,836	10,200	(636)	(6)
75,447	81,159	86,036	4350 Energy	72,500	79,291	72,500	(6,791)	(9)
3,195	4,106	4,831	4400 Other Purchased Services	3,592	3,746	2,924	(822)	(22)
49,722	81,789	47,312	4500 Supplies, Materials, and Media	26,669	38,338	26,640	(11,698)	(31)
659	601	700	4900 Other Expenses	710	850	710	(140)	(16)
<u>140,775</u>	<u>178,817</u>	<u>151,437</u>	Subtotal - Other	<u>116,971</u>	<u>135,461</u>	<u>115,374</u>	<u>(20,087)</u>	(15)
<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>\$ 2,439,428</u>	<u>\$ 2,383,983</u>	<u>\$ (55,445)</u>	(2)



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

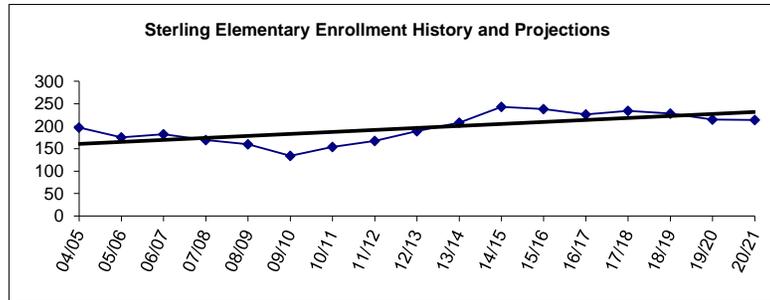
FTE's Included In Current Budget

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.

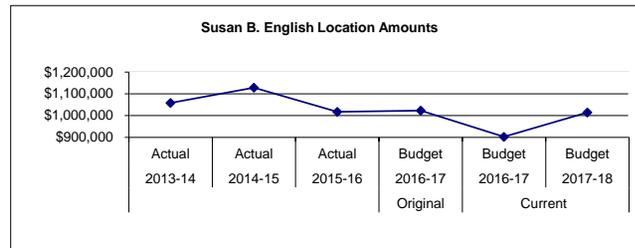


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 281,246	\$ 300,747	\$ 19,501	7
202,461	212,731	183,913	3200 Non-Certificated Salaries	209,513	142,349	174,016	31,667	22
248,202	264,885	277,661	3500 Employee Benefits	261,465	225,224	250,007	24,783	11
<u>760,871</u>	<u>795,437</u>	<u>773,009</u>	Subtotal - Personnel Services	<u>729,002</u>	<u>648,819</u>	<u>724,770</u>	<u>75,951</u>	12
3,401	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,617	3,342	3,576	4200 Staff Travel	5,000	4,789	5,000	211	4
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	29,233	26,715	(2,518)	(9)
224,910	239,063	180,738	4350 Energy	239,780	181,430	235,490	54,060	-
4,231	4,069	3,411	4400 Other Purchased Services	5,129	7,326	4,961	(2,365)	(32)
22,137	32,779	16,574	4500 Supplies, Materials, and Media	14,002	22,816	13,392	(9,424)	(41)
4,280	5,209	4,369	4900 Other Expenses	3,714	3,559	3,862	303	9
<u>290,842</u>	<u>314,273</u>	<u>238,620</u>	Subtotal - Other	<u>294,340</u>	<u>253,898</u>	<u>289,420</u>	<u>35,522</u>	14
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>\$ 902,717</u>	<u>\$ 1,014,190</u>	<u>\$ 111,473</u>	12



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

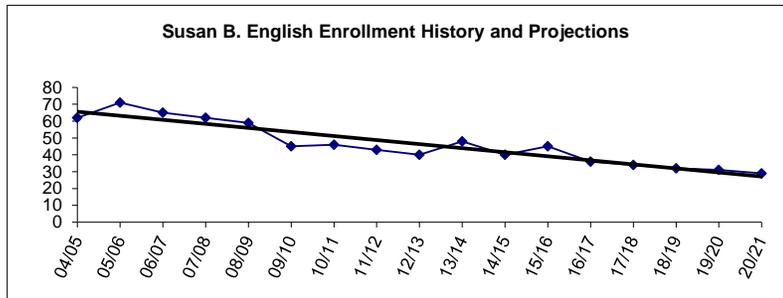
FTE's Included In Current Budget

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	-	-
-	-	-	Aide	-	-	-
0.10	0.10	0.10	Nurse***	0.10	0.10	0.10
1.51	1.88	1.51	Support	1.88	1.51	1.88
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.

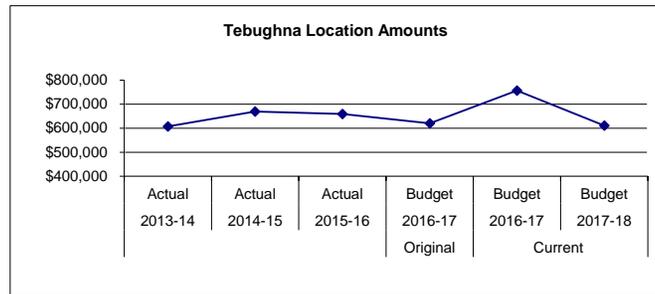


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 255,303	\$ 207,484	\$ (47,819)	(19)
70,460	76,163	73,394	3200 Non-Certificated Salaries	67,234	77,618	79,806	2,188	3
129,017	138,857	146,889	3500 Employee Benefits	152,905	174,689	156,884	(17,805)	(10)
<u>429,902</u>	<u>458,854</u>	<u>444,322</u>	Subtotal - Personnel Services	<u>447,285</u>	<u>507,610</u>	<u>444,174</u>	<u>(63,436)</u>	(12)
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	118,759	66,850	(51,909)	(44)
78,317	96,207	84,325	4350 Energy	82,000	95,276	77,088	(18,188)	(19)
1,961	3,128	3,242	4400 Other Purchased Services	3,297	5,012	3,063	(1,949)	(39)
20,342	25,208	11,953	4500 Supplies, Materials, and Media	8,987	15,376	7,676	(7,700)	(50)
8,228	4,570	6,486	4900 Other Expenses	5,685	7,315	5,765	(1,550)	(21)
<u>176,337</u>	<u>210,824</u>	<u>215,185</u>	Subtotal - Other	<u>173,319</u>	<u>249,138</u>	<u>166,942</u>	<u>(82,196)</u>	(33)
1,093	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 607,332</u>	<u>\$ 669,678</u>	<u>\$ 659,507</u>	Location Totals	<u>\$ 620,604</u>	<u>\$ 756,748</u>	<u>\$ 611,116</u>	<u>\$ (145,632)</u>	(19)



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

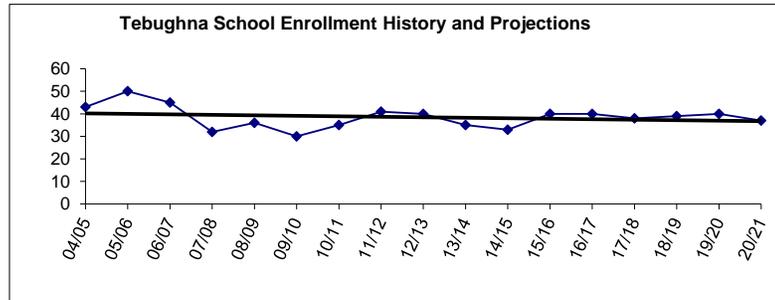
FTE's Included In Current Budget

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.

** "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.

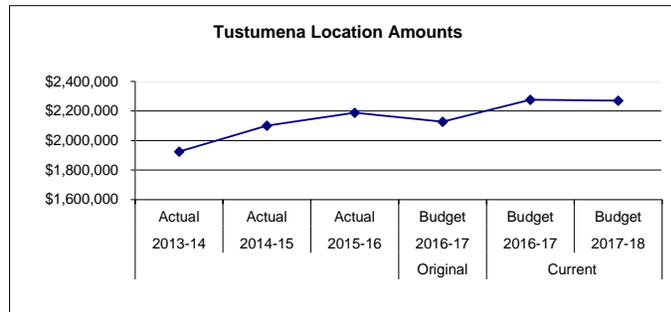


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 1,091,539	\$ 1,123,859	\$ 32,320	3
207,664	232,630	294,956	3200 Non-Certificated Salaries	278,793	304,152	311,711	7,559	2
529,785	570,833	680,266	3500 Employee Benefits	666,132	720,713	707,911	(12,802)	(2)
<u>1,776,055</u>	<u>1,910,343</u>	<u>2,027,152</u>	Subtotal - Personnel Services	<u>1,998,959</u>	<u>2,116,404</u>	<u>2,143,481</u>	<u>27,077</u>	1
450	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,808	1,862	1,800	4200 Staff Travel	3,300	2,400	2,400	-	-
3,195	3,557	3,073	4300 Utility Services	3,400	4,295	3,400	(895)	(21)
98,627	111,006	114,747	4350 Energy	95,000	112,587	95,000	(17,587)	(16)
2,547	3,295	2,767	4400 Other Purchased Services	2,962	2,492	2,296	(196)	(8)
40,717	64,609	31,768	4500 Supplies, Materials, and Media	23,098	36,858	22,460	(14,398)	(39)
704	700	560	4900 Other Expenses	1,009	700	1,009	309	44
<u>148,048</u>	<u>185,029</u>	<u>154,715</u>	Subtotal - Other	<u>128,769</u>	<u>159,332</u>	<u>126,565</u>	<u>(32,767)</u>	(21)
917	4,796	6,715	5100 Equipment	-	89	-	(89)	(100)
<u>\$ 1,925,020</u>	<u>\$ 2,100,168</u>	<u>\$ 2,188,582</u>	Location Totals	<u>\$ 2,127,728</u>	<u>\$ 2,275,825</u>	<u>\$ 2,270,046</u>	<u>\$ (5,779)</u>	(0)



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

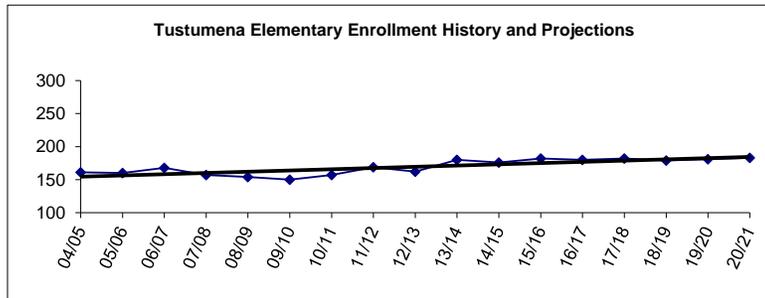
FTE's Included In Current Budget

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.

** "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.



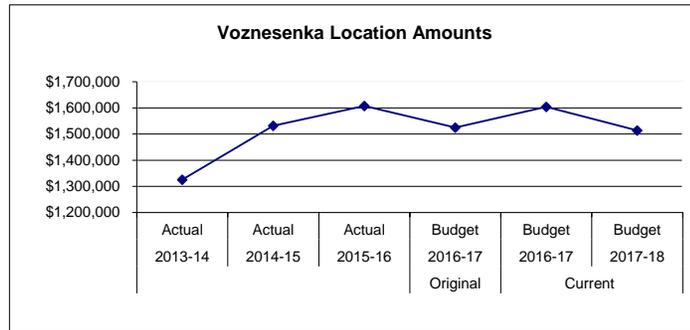
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/06/17

Location: 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	\$ 731,911	\$ 709,628	\$ (22,283)	(3)
221,900	230,362	249,370	3200 Non-Certificated Salaries	239,392	243,230	242,286	(944)	(0)
363,621	423,327	481,607	3500 Employee Benefits	478,324	496,149	446,074	(50,075)	(10)
<u>1,171,156</u>	<u>1,325,707</u>	<u>1,461,803</u>	Subtotal - Personnel Services	<u>1,408,673</u>	<u>1,471,290</u>	<u>1,397,988</u>	<u>(73,302)</u>	(5)
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	10,283	10,607	324	3
21,485	21,326	21,177	4350 Energy	17,000	20,767	16,325	(4,442)	(21)
72,170	105,697	79,206	4400 Other Purchased Services	71,778	71,871	72,080	209	0
40,443	56,884	26,209	4500 Supplies, Materials, and Media	13,879	25,065	13,222	(11,843)	(47)
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>132,612</u>	<u>115,623</u>	<u>(16,989)</u>	(13)
<u>7,577</u>	<u>7,309</u>	<u>1,137</u>	5100 Equipment	-	60	-	(60)	-
<u>\$ 1,325,714</u>	<u>\$ 1,531,426</u>	<u>\$ 1,607,538</u>	Location Totals	<u>\$ 1,525,217</u>	<u>\$ 1,603,962</u>	<u>\$ 1,513,611</u>	<u>\$ (90,351)</u>	(6)



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

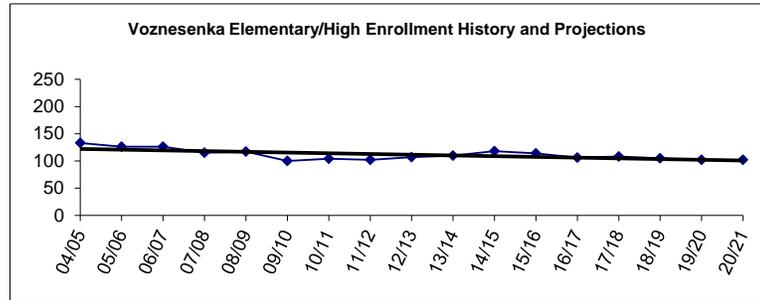
FTE's Included In Current Budget

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.

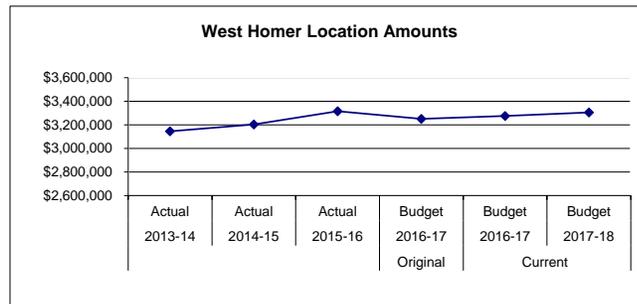


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017 - 2018 Budget**

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	\$ 1,461,206	\$ 1,517,423	\$ 56,217	4
510,541	522,146	526,797	3200 Non-Certificated Salaries	539,237	546,028	534,311	(11,717)	(2)
928,479	938,643	1,070,476	3500 Employee Benefits	1,076,068	1,066,587	1,093,272	26,685	3
<u>2,899,389</u>	<u>2,953,869</u>	<u>3,098,262</u>	Subtotal - Personnel Services	<u>3,092,194</u>	<u>3,073,821</u>	<u>3,145,006</u>	<u>71,185</u>	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,378	1,352	912	4200 Staff Travel	1,500	1,577	1,500	(77)	(5)
-	780	-	4250 Student Travel	-	-	-	-	-
10,111	6,635	8,574	4300 Utility Services	12,682	10,161	12,682	2,521	25
149,235	127,004	127,300	4350 Energy	110,000	145,427	110,000	(35,427)	(24)
5,073	5,136	5,389	4400 Other Purchased Services	3,715	4,045	3,390	(655)	(16)
68,577	96,157	48,775	4500 Supplies, Materials, and Media	29,827	37,876	32,268	(5,608)	(15)
920	930	1,111	4900 Other Expenses	750	945	750	(195)	(21)
<u>235,294</u>	<u>237,994</u>	<u>192,061</u>	Subtotal - Other	<u>158,474</u>	<u>200,031</u>	<u>160,590</u>	<u>(39,441)</u>	(20)
<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>\$ 3,274,492</u>	<u>\$ 3,305,596</u>	<u>\$ 31,104</u>	1



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

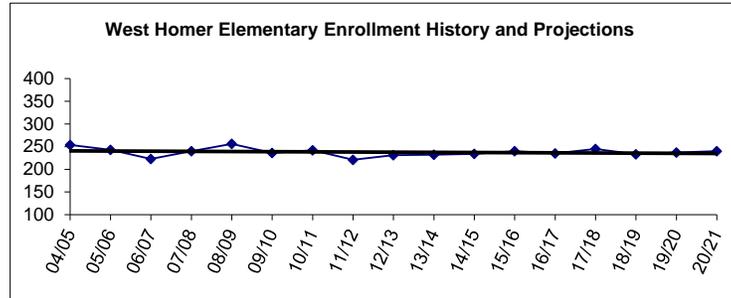
FTE's Included In Current Budget

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	\$ 37,915	\$ 38,067	\$ 152	0
86,633	93,259	100,347	3500 Employee Benefits	102,288	93,580	83,877	(9,703)	(10)
<u>121,996</u>	<u>129,910</u>	<u>136,911</u>	Subtotal - Personnel Services	<u>138,514</u>	<u>131,495</u>	<u>121,944</u>	<u>(9,551)</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	42,900	44,550	1,650	4
27	-	-	4300 Utility Services	200	200	200	-	-
5,032	2,556	5,780	4400 Other Purchased Services	5,800	21,514	18,800	(2,714)	(13)
6,163	3,305	3,639	4500 Supplies, Materials, and Media	3,400	5,529	4,095	(1,434)	(26)
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	28,650	28,900	-	-
<u>206,679</u>	<u>218,826</u>	<u>286,710</u>	Subtotal - Other	<u>216,450</u>	<u>232,393</u>	<u>230,145</u>	<u>(2,498)</u>	<u>(1)</u>
-	-	434	5100 Equipment	-	31,208	38,761	-	-
<u>\$ 328,675</u>	<u>\$ 348,736</u>	<u>\$ 424,055</u>	Location Totals	<u>\$ 354,964</u>	<u>\$ 395,096</u>	<u>\$ 390,850</u>	<u>\$ (12,049)</u>	<u>(3)</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	\$ 149,325	\$ 156,923	\$ 7,598	5
165,104	57,633	126,164	3200 Non-Certificated Salaries	118,505	126,506	126,319	(187)	(0)
91,559	100,821	107,533	3500 Employee Benefits	106,684	111,799	117,156	5,357	5
<u>416,663</u>	<u>397,185</u>	<u>379,295</u>	Subtotal - Personnel Services	<u>376,334</u>	<u>387,630</u>	<u>400,398</u>	<u>12,768</u>	3
7,488	7,738	-	4100 Professional and Technical Services	23,150	3,498	23,150	19,652	562
28,855	11,194	18,403	4200 Staff Travel	26,850	29,011	23,850	(5,161)	(18)
15,329	18,133	20,324	4300 Utility Services	11,750	21,674	11,750	(9,924)	(46)
5,239	14,400	16,604	4400 Other Purchased Services	6,600	8,921	6,600	(2,321)	(26)
20,548	21,948	13,144	4500 Supplies, Materials, and Media	16,800	17,875	16,800	(1,075)	(6)
2,631	2,370	2,553	4900 Other Expenses	5,500	2,800	8,500	5,700	204
<u>80,090</u>	<u>75,783</u>	<u>71,028</u>	Subtotal - Other	<u>90,650</u>	<u>83,779</u>	<u>90,650</u>	<u>6,871</u>	8
-	1,826	949	5100 Equipment	-	7,069	-	(7,069)	-
<u>\$ 496,753</u>	<u>\$ 474,794</u>	<u>\$ 451,272</u>	Location Totals	<u>\$ 466,984</u>	<u>\$ 478,478</u>	<u>\$ 491,048</u>	<u>\$ 12,570</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>

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**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	146,432	151,176	4,744	3
72,593	80,343	85,926	3500 Employee Benefits	62,379	66,507	65,251	(1,256)	(2)
<u>245,271</u>	<u>273,937</u>	<u>274,242</u>	Subtotal - Personnel Services	<u>205,316</u>	<u>212,939</u>	<u>216,427</u>	<u>3,488</u>	<u>2</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	6,082	3,050	(3,032)	(50)
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	261,600	250,958	(10,642)	(4)
478,107	573,090	765,970	4450 Insurance Premiums	765,970	765,970	867,505	101,535	13
8,778	24,137	7,611	4500 Supplies, Materials, and Media	12,900	20,179	16,992	(3,187)	(16)
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>1,075,279</u>	<u>1,159,953</u>	<u>84,674</u>	<u>8</u>
599	5,006	10,934	5100 Equipment	-	8,602	-	(8,602)	-
<u>\$ 1,015,732</u>	<u>\$ 1,157,437</u>	<u>\$ 1,341,552</u>	Location Totals	<u>\$ 1,263,734</u>	<u>\$ 1,296,820</u>	<u>\$ 1,376,380</u>	<u>\$ 79,560</u>	<u>6</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.

** "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: 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	\$ 166,961	\$ 186,364	\$ 19,403	12
69,644	77,993	59,258	3200 Non-Certificated Salaries	59,326	62,640	62,089	(551)	(1)
71,627	53,522	80,335	3500 Employee Benefits	82,126	85,002	84,315	(687)	(1)
<u>312,320</u>	<u>216,951</u>	<u>307,771</u>	Subtotal - Personnel Services	<u>323,962</u>	<u>314,603</u>	<u>332,768</u>	<u>18,165</u>	6
12,152	-	38,500	4100 Professional and Technical Services	3,000	39,200	3,000	(36,200)	(92)
14,452	10,398	31,596	4200 Staff Travel	14,000	8,750	11,000	2,250	26
2,948	3,582	4,022	4300 Utility Services	2,750	5,344	2,750	(2,594)	(49)
17,343	1,728	433	4400 Other Purchased Services	50	4,550	50	(4,500)	(99)
7,702	2,918	2,672	4500 Supplies, Materials, and Media	2,000	5,072	2,000	(3,072)	(61)
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>187,631</u>	<u>146,515</u>	<u>(41,116)</u>	(22)
<u>1,497</u>	<u>3,771</u>	<u>515</u>	5100 Equipment	-	3,293	-	(3,293)	-
<u>\$ 466,486</u>	<u>\$ 333,280</u>	<u>\$ 490,532</u>	Location Totals	<u>\$ 470,477</u>	<u>\$ 505,527</u>	<u>\$ 479,283</u>	<u>\$ (26,244)</u>	(5)

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>

* "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: 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	641,354	604,926	(36,428)	(6)
319,360	346,981	387,002	3500 Employee Benefits	369,634	366,090	341,155	(24,935)	(7)
<u>930,451</u>	<u>1,016,837</u>	<u>1,052,230</u>	Subtotal - Personnel Services	<u>1,011,352</u>	<u>1,007,444</u>	<u>946,081</u>	<u>(61,363)</u>	(6)
58,070	66,366	62,561	4100 Professional and Technical Services	63,700	63,700	65,000	1,300	2
30,153	25,924	18,139	4200 Staff Travel	25,000	16,894	22,000	5,106	30
15,756	16,561	15,806	4300 Utility Services	15,000	18,555	15,000	(3,555)	(19)
6,171	6,474	7,762	4400 Other Purchased Services	10,250	11,097	10,250	(847)	(8)
10,797	13,461	10,126	4500 Supplies, Materials, and Media	11,000	10,304	11,000	696	7
2,505	2,660	2,625	4900 Other Expenses	2,500	2,525	5,500	2,975	118
(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>(76,925)</u>	<u>(71,250)</u>	<u>5,675</u>	(7)
-	5,072	3,360	5100 Equipment	-	525	-	(525)	-
<u>\$ 838,165</u>	<u>\$ 985,470</u>	<u>\$ 1,022,534</u>	Location Totals	<u>\$ 938,802</u>	<u>\$ 931,044</u>	<u>\$ 874,831</u>	<u>\$ (56,213)</u>	(6)

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

* "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 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	145,569	141,672	(3,897)	(3)
112,623	117,358	87,083	3500 Employee Benefits	69,646	65,076	70,741	5,665	9
<u>351,483</u>	<u>343,733</u>	<u>201,482</u>	Subtotal - Personnel Services	<u>206,238</u>	<u>210,645</u>	<u>212,413</u>	<u>1,768</u>	1
1,228	3,075	3,005	4100 Professional and Technical Services	2,000	2,125	2,575	450	21
6,650	15,561	10,658	4200 Staff Travel	14,950	13,739	11,375	(2,364)	(17)
853	541	499	4300 Utility Services	400	548	400	(148)	(27)
5,270	4,949	4,798	4400 Other Purchased Services	700	23,039	27,054	4,015	17
23,494	56,556	3,125	4500 Supplies, Materials, and Media	19,050	19,274	18,701	(573)	(3)
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>58,725</u>	<u>63,105</u>	<u>4,380</u>	7
<u>1,387,226</u>	<u>78,585</u>	<u>128,429</u>	5100 Equipment	-	7,319	349	(6,970)	(95)
<u>\$ 1,784,744</u>	<u>\$ 503,595</u>	<u>\$ 352,891</u>	Location Totals	<u>\$ 243,338</u>	<u>\$ 276,689</u>	<u>\$ 275,867</u>	<u>\$ (822)</u>	(0)

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	\$ 488,222	\$ 500,970	\$ 12,748	3
236,459	254,793	318,581	3500 Employee Benefits	320,241	332,529	330,167	(2,362)	(1)
<u>672,856</u>	<u>684,914</u>	<u>808,285</u>	Subtotal - Personnel Services	<u>799,852</u>	<u>820,751</u>	<u>831,137</u>	<u>10,386</u>	1
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	7,776	7,800	24	0
116,375	84,956	86,565	4350 Energy	75,000	87,817	75,000	(12,817)	(15)
11,285	14,161	9,333	4400 Other Purchased Services	13,050	9,698	13,110	3,412	35
73,938	51,792	86,315	4500 Supplies, Materials, and Media	64,050	63,975	63,018	(957)	(1)
1,001	1,776	970	4900 Other Expenses	1,100	1,056	1,100	44	4
(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>(25,678)</u>	<u>(35,972)</u>	<u>(10,294)</u>	40
<u>139,924</u>	<u>127,409</u>	<u>4,484</u>	5100 Equipment	<u>5,500</u>	<u>8,995</u>	<u>6,472</u>	<u>(2,523)</u>	(28)
<u>\$ 809,949</u>	<u>\$ 808,269</u>	<u>\$ 854,666</u>	Location Totals	<u>\$ 770,352</u>	<u>\$ 804,068</u>	<u>\$ 801,637</u>	<u>\$ (2,431)</u>	(0)

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	\$ 123,466	\$ 127,800	\$ 4,334	4
549,658	545,725	514,031	3200 Non-Certificated Salaries	783,592	530,311	639,227	108,916	21
277,256	304,514	318,577	3500 Employee Benefits	366,220	306,230	321,359	15,129	5
<u>833,209</u>	<u>852,950</u>	<u>872,583</u>	Subtotal - Personnel Services	<u>1,151,812</u>	<u>960,007</u>	<u>1,088,386</u>	<u>128,379</u>	13
63,711	49,387	47,631	4100 Professional and Technical Services	63,270	191,716	202,000	10,284	5
25,876	31,800	26,261	4200 Staff Travel	51,300	32,624	47,300	14,676	45
7,044	8,416	9,568	4300 Utility Services	7,100	9,940	7,100	(2,840)	(29)
56,926	55,366	63,280	4400 Other Purchased Services	18,600	15,220	18,600	3,380	22
43,685	21,503	20,504	4500 Supplies, Materials, and Media	16,100	20,891	13,809	(7,082)	(34)
24,946	29,971	36,108	4900 Other Expenses	46,000	41,800	43,000	1,200	3
(108,550)	(84,472)	(75,511)	4950 Indirect Costs	(100,000)	(100,000)	(100,000)	-	-
<u>113,638</u>	<u>111,971</u>	<u>127,841</u>	Subtotal - Other	<u>102,370</u>	<u>212,191</u>	<u>231,809</u>	<u>19,618</u>	9
6,400	16,315	7,961	5100 Equipment	3,000	8,407	4,000	(4,407)	100
<u>\$ 953,247</u>	<u>\$ 981,236</u>	<u>\$ 1,008,385</u>	Location Totals	<u>\$ 1,257,182</u>	<u>\$ 1,180,605</u>	<u>\$ 1,324,195</u>	<u>\$ 143,590</u>	12

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	\$ -	\$ 573	\$ -	\$ -	-
1,016,166	1,069,333	1,020,871	3200 Non-Certificated Salaries	965,887	988,171	1,028,672	40,501	4
457,690	493,049	539,644	3500 Employee Benefits	549,482	528,612	570,899	42,287	8
<u>1,477,496</u>	<u>1,571,131</u>	<u>1,567,980</u>	Subtotal - Personnel Services	<u>1,515,369</u>	<u>1,517,356</u>	<u>1,599,571</u>	<u>82,788</u>	5
66,723	40,159	48,423	4100 Professional and Technical Services	54,800	45,800	49,500	3,700	8
54,353	52,509	54,126	4200 Staff Travel	40,500	40,927	39,000	(1,927)	(5)
262,113	309,659	357,849	4300 Utility Services	233,800	235,340	246,700	11,360	5
178,038	245,634	375,465	4400 Other Purchased Services	295,255	259,911	331,250	71,339	27
112,753	188,381	165,783	4500 Supplies, Materials, and Media	135,450	171,681	167,298	(4,383)	(3)
309	-	500	4900 Other Expenses	600	600	3,600	3,000	500
(215,738)	(167,885)	(150,075)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>458,551</u>	<u>668,457</u>	<u>852,071</u>	Subtotal - Other	<u>560,405</u>	<u>554,259</u>	<u>637,348</u>	<u>83,089</u>	15
(1,379)	18,025	27,325	5100 Equipment	31,000	27,129	31,000	3,871	14
<u>\$ 1,934,668</u>	<u>\$ 2,257,613</u>	<u>\$ 2,447,376</u>	Location Totals	<u>\$ 2,106,774</u>	<u>\$ 2,098,744</u>	<u>\$ 2,267,919</u>	<u>\$ 169,748</u>	8

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	-	5,850	-	(5,850)	-
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>23,244</u>	<u>4,475</u>	<u>23,377</u>	Subtotal - Other	<u>-</u>	<u>5,850</u>	<u>-</u>	<u>(5,850)</u>	<u>-</u>
<u>1,162,402</u>	<u>1,002,413</u>	<u>874,975</u>	5100 Equipment	<u>836,756</u>	<u>927,985</u>	<u>826,288</u>	<u>(101,697)</u>	<u>(11)</u>
<u>\$ 1,185,646</u>	<u>\$ 1,006,888</u>	<u>\$ 898,352</u>	Location Totals	<u>\$ 836,756</u>	<u>\$ 933,835</u>	<u>\$ 826,288</u>	<u>\$ (107,547)</u>	<u>(12)</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	\$ 1,258,325	\$ 1,376,260	\$ 117,935	9
407,576	438,915	442,034	3200 Non-Certificated Salaries	519,557	488,297	407,804	(80,493)	(16)
752,288	850,521	865,480	3500 Employee Benefits	1,011,952	766,571	811,771	45,200	6
<u>2,779,680</u>	<u>3,018,866</u>	<u>2,829,976</u>	Subtotal - Personnel Services	<u>3,222,230</u>	<u>2,513,193</u>	<u>2,595,835</u>	<u>82,642</u>	<u>3</u>
592,142	737,021	727,309	4100 Professional and Technical Services	678,400	1,507,155	667,800	(839,355)	(56)
132,196	174,464	156,729	4200 Staff Travel	143,620	168,567	129,649	(38,918)	(23)
2,294	1,764	1,907	4250 Student Travel	3,300	3,100	3,300	200	6
3,194	1,694	1,389	4300 Utility Services	5,000	5,550	5,000	(550)	(10)
6,085	12,000	16,702	4400 Other Purchased Services	6,610	3,842	6,860	3,018	79
128,620	293,882	232,866	4500 Supplies, Materials, and Media	86,537	133,790	89,626	(44,164)	(33)
12,758	23,516	23,144	4900 Other Expenses	12,800	23,886	25,240	1,354	6
<u>877,289</u>	<u>1,244,341</u>	<u>1,160,046</u>	Subtotal - Other	<u>936,267</u>	<u>1,845,890</u>	<u>927,475</u>	<u>(918,415)</u>	<u>(50)</u>
<u>32,449</u>	<u>48,965</u>	<u>19,109</u>	Subtotal - Equipment	<u>13,435</u>	<u>20,704</u>	<u>15,235</u>	<u>(5,469)</u>	<u>(26)</u>
<u>\$ 3,689,418</u>	<u>\$ 4,312,172</u>	<u>\$ 4,009,131</u>	Location Total	<u>\$ 4,171,932</u>	<u>\$ 4,379,787</u>	<u>\$ 3,538,545</u>	<u>\$ (841,242)</u>	<u>(19)</u>

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	\$ 161,547	\$ 59,355	(102,192)	(63)
194,600	221,909	222,522	3200 Non-Certificated Salaries	203,858	220,721	38,646	(182,075)	(82)
24,354,752	144,032,144	10,035,492	3500 Employee Benefits	8,430,727	8,457,156	7,686,255	(770,901)	(9)
658,089	729,823	973,522	3631 Worker Compensation	1,201,479	1,201,479	1,194,195	(7,284)	(1)
<u>25,246,311</u>	<u>144,943,771</u>	<u>11,288,233</u>	Subtotal - Personnel Services	<u>10,340,531</u>	<u>10,040,903</u>	<u>8,978,451</u>	<u>(1,062,452)</u>	(11)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	20,000	-	17,000	17,000	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	6,415,888	6,524,995	109,107	2
634,696	557,309	575,120	4450 Insurance and Bond Premiums	575,120	575,120	552,221	(22,899)	(4)
246	920	-	4500 Supplies, Materials, and Media	10,113	113	-	(113)	(100)
(7,622)	(15,737)	(17,946)	4900 Other Expenses	40,000	21,194	32,849	11,655	55
<u>7,881,174</u>	<u>6,737,152</u>	<u>6,799,413</u>	Subtotal - Other	<u>7,381,790</u>	<u>7,152,215</u>	<u>7,446,965</u>	<u>294,750</u>	4
-	-	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>1,755,072</u>	<u>1,100,000</u>	<u>(655,072)</u>	(37)
<u>\$ 34,552,244</u>	<u>\$ 152,980,923</u>	<u>\$ 19,507,385</u>	Totals	<u>\$ 19,587,393</u>	<u>\$ 18,948,190</u>	<u>\$ 17,535,416</u>	<u>\$ (757,702)</u>	(4)

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	\$ 415,356	\$ 449,134	33,778	8
104,134	117,338	102,144	3200 Non-Certificated Salaries	66,302	36,356	41,873	5,517	15
288,788	246,769	249,489	3500 Employee Benefits	204,282	173,505	180,281	6,776	4
<u>1,122,759</u>	<u>944,537</u>	<u>851,436</u>	Subtotal - Personnel Services	<u>740,949</u>	<u>625,217</u>	<u>671,288</u>	<u>46,071</u>	7
45,600	9,600	4,000	4100 Professional and Technical Services	15,000	469,312	15,000	(454,312)	(97)
90,530	45,642	54,982	4200 Staff Travel	61,550	55,888	49,600	(6,288)	(11)
2,458	2,994	3,516	4300 Utility Services	2,600	4,253	-	(4,253)	(100)
7,714	304	529	4400 Other Purchased Services	750	8,161	7,500	(661)	(8)
308,978	225,516	291,586	4500 Supplies, Materials, and Media	911,237	276,597	907,221	630,624	228
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>815,525</u>	<u>982,816</u>	<u>167,291</u>	21
<u>75,242</u>	<u>6,154</u>	<u>34,759</u>	5100 Equipment	<u>924</u>	<u>1,263</u>	<u>-</u>	<u>(1,263)</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>\$ 1,442,005</u>	<u>\$ 1,654,104</u>	<u>\$ 212,099</u>	15

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	\$ 737,642	\$ 696,487	(41,155)	(6)
68,093	61,508	95,736	3200 Non-Certificated Salaries	86,593	110,194	108,374	(1,820)	(2)
<u>338,354</u>	<u>313,561</u>	<u>344,659</u>	3500 Employee Benefits	<u>333,941</u>	<u>365,153</u>	<u>353,563</u>	<u>(11,590)</u>	(3)
<u>1,296,642</u>	<u>1,211,991</u>	<u>1,240,877</u>	Subtotal - Personnel Services	<u>1,077,740</u>	<u>1,212,989</u>	<u>1,158,424</u>	<u>(54,565)</u>	(4)
10,825	6,500	9,799	4100 Professional and Technical Services	52,500	16,905	-	(16,905)	(100)
34,385	50,984	38,955	4200 Staff Travel	25,250	36,936	39,550	2,614	7
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	4,887	3,150	(1,737)	(36)
8,370	49,737	95,222	4400 Other Purchased Services	86,200	37,257	73,100	35,843	96
105,086	76,743	90,494	4500 Supplies, Materials, and Media	207,188	112,218	140,810	28,592	25
<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>215,203</u>	<u>263,610</u>	<u>48,407</u>	22
<u>38,025</u>	<u>33,580</u>	<u>56,484</u>	5100 Equipment	<u>43,500</u>	<u>34,389</u>	<u>18,300</u>	<u>(16,089)</u>	(47)
<u>\$ 1,501,533</u>	<u>\$ 1,442,429</u>	<u>\$ 1,548,375</u>	Location Totals	<u>\$ 1,507,528</u>	<u>\$ 1,462,581</u>	<u>\$ 1,440,334</u>	<u>\$ (22,247)</u>	(2)

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	\$ 232,280	\$ 200,986	(31,294)	(13)
350,744	377,128	405,427	3200 Non-Certificated Salaries	426,375	335,235	106,374	(228,861)	(68)
317,203	335,498	424,279	3500 Employee Benefits	392,516	354,280	137,652	(216,628)	(61)
<u>1,022,744</u>	<u>992,750</u>	<u>1,086,704</u>	Subtotal - Personnel Services	<u>966,841</u>	<u>921,795</u>	<u>445,012</u>	<u>(476,783)</u>	(52)
-	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	55,647	52,200	(3,447)	(6)
7,282	6,949	8,744	4300 Utility Services	7,600	10,093	6,500	(3,593)	(36)
20,064	19,132	37,390	4400 Other Purchased Services	32,050	52,628	47,250	(5,378)	(10)
(4,576)	151,241	184,568	4500 Supplies, Materials, and Media	104,000	97,470	119,430	21,960	23
-	-	78	4900 Other Expenses	600	100	3,500	3,400	3,400
<u>82,294</u>	<u>243,997</u>	<u>267,127</u>	Subtotal - Other	<u>214,350</u>	<u>240,085</u>	<u>233,880</u>	<u>(6,205)</u>	(3)
1,658	4,928	8,640	5100 Equipment	2,000	1,820	2,000	180	10
<u>\$ 1,106,696</u>	<u>\$ 1,241,675</u>	<u>\$ 1,362,471</u>	Location Totals	<u>\$ 1,183,191</u>	<u>\$ 1,163,700</u>	<u>\$ 680,892</u>	<u>\$ (482,808)</u>	(41)

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>

* "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: 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	\$ -	\$ 70	\$ -	(70)	-
127,765	95,884	98,580	3200 Non-Certificated Salaries	121,347	100,490	109,410		
63,700	60,611	70,958	3500 Employee Benefits	105,369	72,589	104,823	32,234	44
<u>191,682</u>	<u>156,723</u>	<u>169,748</u>	Subtotal - Personnel Services	<u>226,716</u>	<u>173,149</u>	<u>214,233</u>	<u>32,164</u>	19
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
35,382	30,652	30,507	4200 Staff Travel	36,000	33,200	36,000	2,800	8
853	268	122	4300 Utility Services	750	250	750	500	200
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	25,376	19,100	(6,276)	(25)
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>66,626</u>	<u>63,650</u>	<u>(2,976)</u>	(4)
<u>872</u>	<u>1,102</u>	<u>7,700</u>	5100 Equipment	<u>-</u>	<u>1,550</u>	<u>150</u>	<u>(1,400)</u>	-
<u>\$ 246,744</u>	<u>\$ 211,954</u>	<u>\$ 226,851</u>	Function Totals	<u>\$ 290,516</u>	<u>\$ 241,325</u>	<u>\$ 278,033</u>	<u>\$ 27,788</u>	12

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
<u>FTE's Included In Current Budget</u>						
-	-	-	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
<u>3.61</u>	<u>4.16</u>	<u>3.46</u>	Total	<u>3.46</u>	<u>3.42</u>	<u>3.54</u>

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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	\$ -	\$ 224,653	\$ 224,653	100
-	-	-	3200 Non-Certificated Salaries	10,000	-	-	-	100
-	-	-	3500 Employee Benefits	400,110	-	103,643	103,643	100
-	-	-	Subtotal - Personnel Services	1,388,680	-	328,296	328,296	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>\$ -</u>	<u>\$ 364,808</u>	<u>\$ 364,808</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>\$ 143,019,559</u>	<u>\$ 138,569,496</u>	<u>\$ (4,450,063)</u>	(3)

**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>

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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

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SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2017-2018
With Comparative Totals for Prior Years**

	Artist in Schools	Broadband Assistance	Building Trades	Carl Perkins Basic
Revenues:				
Intergovernmental - Local	\$ 600	\$ -	\$ -	\$ -
Intergovernmental - State	750	6,115	-	-
Intergovernmental - Federal	750	-	-	210,000
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	2,100	6,115	-	210,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	2,100	6,115	-	210,000
Expenditures:				
Current:				
Instruction	2,100	-	-	210,000
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	6,115	-	-
District Administration Support Services	-	-	-	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	2,100	6,115	-	210,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	2,100	6,115	-	210,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	15,642	-
Fund Balances, End of Year	\$ -	\$ -	\$ 15,642	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2017-2018
With Comparative Totals for Prior Years**

	Community Theater	Corporate Grants	Equipment Replacement	Food Service
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	-	-	-	2,314,000
Food sales	-	-	-	739,500
Corporate Grants and User fees	35,000	40,000	-	-
Other revenues	-	-	75,000	160,000
Total Revenues	35,000	40,000	75,000	3,213,500
Other financing sources:				
Operating transfers in	-	-	-	1,100,000
Total Revenues and Other Financing Sources	35,000	40,000	75,000	4,313,500
Expenditures:				
Current:				
Instruction	-	-	75,000	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	-	-
Student Activities	-	40,000	-	-
Community services	35,000	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	4,429,369
Total Expenditures	35,000	40,000	75,000	4,429,369
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	35,000	40,000	75,000	4,429,369
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	(115,869)
Fund Balances, Beginning of Year	36,732	-	75,000	337,477
Fund Balances, End of Year	\$ 36,732	\$ -	\$ 75,000	\$ 221,608

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2017-2018
With Comparative Totals for Prior Years**

	Food Service - FFVP	Food Service - NAF	Food Service - NSLP	Gear Up Kenai
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	28,366	-	10,000	50,503
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	28,366	-	10,000	50,503
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	28,366	-	10,000	50,503
Expenditures:				
Current:				
Instruction	-	-	-	48,566
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	-	1,937
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	28,366	229,817	10,000	-
Total Expenditures	28,366	229,817	10,000	50,503
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	28,366	229,817	10,000	50,503
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	(229,817)	-	-
Fund Balances, Beginning of Year	-	229,817	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2017-2018
With Comparative Totals for Prior Years**

	Governor's Alternative	Marine/Aquatic Education	McKinney-Vento Homeless	Migrant Education
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	21,440	-	-	-
Intergovernmental - Federal	-	20,798	16,658	21,880
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	21,440	20,798	16,658	21,880
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	21,440	20,798	16,658	21,880
Expenditures:				
Current:				
Instruction	21,000	20,798	16,000	21,000
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	440	-	658	880
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	21,440	20,798	16,658	21,880
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	21,440	20,798	16,658	21,880
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2017-2018
With Comparative Totals for Prior Years**

	NCLB	Project Aware	Staff Development	Student Transportation
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	7,480,340
Intergovernmental - Federal	3,250,000	47,223	7,500	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	3,250,000	47,223	7,500	7,480,340
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	3,250,000	47,223	7,500	7,480,340
Expenditures:				
Current:				
Instruction	3,158,300	-	7,500	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	91,700	47,223	-	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	7,701,700
Food service	-	-	-	-
Total Expenditures	3,250,000	47,223	7,500	7,701,700
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	3,250,000	47,223	7,500	7,701,700
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	(221,360)
Fund Balances, Beginning of Year	-	-	-	1,068,692
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ 847,332

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2017-2018
With Comparative Totals for Prior Years**

	Title I-D Delinquent	Title VII-B	Title VII Indian Education	Upward Bound
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	14,500	2,500,000	497,357	30,000
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	14,500	2,500,000	497,357	30,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	14,500	2,500,000	497,357	30,000
Expenditures:				
Current:				
Instruction	14,000	2,500,000	472,764	30,000
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	500	-	24,593	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	14,500	2,500,000	497,357	30,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	14,500	2,500,000	497,357	30,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances**

All Special Revenue Funds

Fiscal Year 2017-2018

With Comparative Totals for Prior Years

	Youth In Detention	Totals Budgeted 2017-18	Current Budget 2016-17
Revenues:			
Intergovernmental - Local	\$ -	\$ 600	\$ -
Intergovernmental - State	75,000	7,583,645	8,029,153
Intergovernmental - Federal	-	9,019,535	11,020,208
Food sales	-	739,500	739,500
Corporate Grants and User fees	-	75,000	-
Other revenues	-	235,000	379,471
Total Revenues	75,000	17,653,280	20,168,332
Other financing sources:			
Operating transfers in	-	1,100,000	1,755,072
Total Revenues and Other Financing Sources	75,000	18,753,280	21,923,404
Expenditures:			
Current:			
Instruction	72,200	6,669,228	8,715,801
Special Education - Instruction	-	-	3,223,817
Support Services - Student	-	-	204,222
Support Services - Instruction	-	-	132,192
School Administration	-	-	-
School Administration Support Services	-	6,115	32,684
District Administration Support Services	2,800	170,731	298,314
Student Activities	-	40,000	45,340
Community services	-	35,000	46,500
Operations and Maintenance of Plant	-	-	355,279
Student Transportation	-	7,701,700	8,278,131
Food service	-	4,697,552	4,915,092
Total Expenditures	75,000	19,320,326	26,247,372
Other Financing Uses:			
Operating transfers out	-	-	-
Total Expenditures and Other Financing Uses	75,000	19,320,326	26,247,372
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	(567,046)	(4,323,968)
Fund Balances, Beginning of Year	-	1,433,542	5,757,510
Fund Balances, End of Year	\$ -	\$ 866,496	\$ 1,433,542

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2017-2018
With Comparative Totals for Prior Years**

	Actual 2015-16	Actual 2014-15	Actual 2013-14
Revenues:			
Intergovernmental - Local	\$ 220,438	\$ 184,415	\$ 421,699
Intergovernmental - State	8,907,803	9,822,601	12,056,220
Intergovernmental - Federal	9,138,187	8,554,565	6,394,885
Food sales	648,542	637,595	657,295
Corporate Grants and User fees	-	89,114	121,502
Other revenues	303,098	100,898	322,151
Total Revenues	<u>19,218,068</u>	<u>19,389,188</u>	<u>19,973,752</u>
Other financing sources:			
Operating transfers in	1,200,000	1,300,000	1,424,759
Total Revenues and Other Financing Sources	<u>20,418,068</u>	<u>20,689,188</u>	<u>21,398,511</u>
Expenditures:			
Current:			
Instruction	4,683,873	4,559,359	4,694,168
Special Education - Instruction	2,266,966	2,263,973	2,693,627
Support Services - Student	236,228	20,639	53,450
Support Services - Instruction	45,356	48,565	74,934
School Administration	1,589	860,490	1,059,302
School Administration Support Services	23,421	42,050	18,301
District Administration Support Services	222,977	283,033	385,737
Student Activities	49,876	60,967	723,283
Community services	39,961	38,992	40,621
Operations and Maintenance of Plant	484,930	581,927	733,258
Student Transportation	7,994,914	7,908,357	7,343,482
Food service	4,226,122	4,450,480	4,450,876
Total Expenditures	<u>20,276,213</u>	<u>21,118,832</u>	<u>22,271,039</u>
Other Financing Uses:			
Operating transfers out	-	-	-
Total Expenditures and Other Financing Uses	<u>20,276,213</u>	<u>21,118,832</u>	<u>22,271,039</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>141,855</u>	<u>(429,644)</u>	<u>(872,528)</u>
Fund Balances, Beginning of Year	<u>5,615,655</u>	<u>6,045,299</u>	<u>6,917,827</u>
Fund Balances, End of Year	<u>\$ 5,757,510</u>	<u>\$ 5,615,655</u>	<u>\$ 6,045,299</u>

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

Fund: 221 Alaska Works - Construction Education Foundation

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 179,982	\$ 184,415	\$ 114,667	0040	Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
22,500	24,025	18,500	3100	Certificated Salaries	-	-	-	-	-
34,932	32,087	5,000	3200	Non-Certificated Salaries	-	-	-	-	-
28,384	25,762	2,928	3500	Employee Benefits	-	-	-	-	-
85,816	81,874	26,428		Subtotal - Personnel Services	-	-	-	-	-
8,500	10,095	16,000	4100	Professional and Technical Services	-	-	-	-	-
1,392	1,702	-	4200	Staff Travel	-	-	-	-	-
-	2,970	2,040	4400	Other Purchased Services	-	-	-	-	-
71,875	78,222	63,061	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
8,392	7,939	4,140	4950	Indirect Costs	-	-	-	-	-
90,159	100,928	85,241		Subtotal - Other	-	-	-	-	-
4,007	1,613	2,997	5100	Equipment	-	-	-	-	-
179,982	184,415	114,666		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Alaska Works grant supports after school opportunities for students in the areas of construction and welding through out the district. Students may earn high school credit in career and technical education courses that may not be offered at their school during regular hours.

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

Fund: 235 Artists in Schools

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 1,750	\$ 4,043	\$ 1,810	0040	Other Local Revenue	\$ 866	\$ 1,786	\$ 600	(1,186)	(66)
1,000	700	500	0050	State	500	500	750	250	50
1,000	765	500	0150	Intergovernmental Federal	500	500	750	250	50
<u>3,750</u>	<u>5,508</u>	<u>2,810</u>		Total Revenue	<u>1,866</u>	<u>2,786</u>	<u>2,100</u>	<u>(686)</u>	<u>(25)</u>
<u>Expenditure</u>									
-	-	140	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	11	3500	Employee Benefits	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>151</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,500	4,300	2,000	4100	Professional and Technical Services	1,866	2,000	2,100	100	5
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
250	1,208	659	4500	Supplies, Materials, and Media	-	786	-	(786)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
<u>3,750</u>	<u>5,508</u>	<u>2,659</u>		Subtotal - Other	<u>1,866</u>	<u>2,786</u>	<u>2,100</u>	<u>(686)</u>	<u>(25)</u>
<u>-</u>	<u>-</u>	<u>-</u>	5100	Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,750</u>	<u>5,508</u>	<u>2,810</u>		Fund Total	<u>1,866</u>	<u>2,786</u>	<u>2,100</u>	<u>(686)</u>	<u>(25)</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

The Alaska Artists in the Schools (AIS) Grant Program is designed for schools and/or districts that wish to augment their regular Visual, Literary and Performing Arts Curriculum with visiting Teaching Artists.

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

Fund: 273 Alaska Association of School Boards

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 21,600	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Other Financing Sources</u>									
<u>Expenditure</u>									
-	3,510	-	3100	Certificated Salaries	-	-	-	-	-
-	1,755	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	600	-	3500	Employee Benefits	-	-	-	-	-
-	5,865	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	2,268	4500	Supplies, Materials, and Media	2,396	536	-	(536)	-
-	-	2,268		Subtotal - Other	2,396	536	-	(536)	-
-	5,256	5,815	5100	Equipment	-	1,860	-	(1,860)	-
-	11,121	8,083		Fund Total	2,396	2,396	-	(2,396)	-
-	10,479	(8,083)		Excess (Deficiency) of Revenues over Expenditures	(2,396)	(2,396)	-	-	-
-	-	10,479		Fund Balance, Beginning of Year	2,396	2,396	-	-	-
\$ -	\$ 10,479	\$ 2,396		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Alaska Association of School Boards Consortium for Digital Learning provided a grant to support the Initiative for Digitizing Alaska: Broadband Strategies (DABS) grant.

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

Fund: 240 Broadband Assistance Grant

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 21,687	\$ 23,421	0050	State Revenue	\$ 24,522	\$ 24,522	\$ 6,115	\$ (18,407)	(75)
<u>Expenditure</u>									
-	21,687	23,421	4300	Utility Services	24,522	24,522	6,115	(18,407)	(75)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	21,687	23,421		Subtotal - Other	24,522	24,522	6,115	(18,407)	(75)
-	-	-	5100	Equipment	-	-	-	-	-
-	21,687	23,421		Fund Total	24,522	24,522	6,115	(18,407)	(75)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Broadband Assistance Grant is to be used to raise the bandwidth across the district to 10Mbps of download capacity at schools not currently at that level.

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

Fund: 373 Building Trades

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0040	Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	0504	Construction in Progress	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
15,642	15,642	15,642		Fund Balance, Beginning of Year	15,642	15,642	15,642	-	-
<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>		Fund Balance, End of Year	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ -</u>	-

The Building Trades Fund was established as a vocational educational program to teach students the vocational skills required for constructing houses.

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

Fund: 230 Career & Technical Education

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 38,722	\$ 33,295	\$ -	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Other Financing Sources</u>									
<u>Expenditure</u>									
2,340	-	-	3100	Certificated Salaries	-	-	-	-	-
120	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
188	-	-	3500	Employee Benefits	-	-	-	-	-
2,648	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	4,025	-	4100	Professional and Technical Services	-	-	-	-	-
6,074	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
20,331	1,851	-	4500	Supplies, Materials, and Media	-	-	-	-	-
26,405	5,876	-		Subtotal - Other	-	-	-	-	-
9,669	27,419	-	5100	Equipment	-	-	-	-	-
38,722	33,295	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Career & Technical Education (CTE) grant was designed to implement a plan to provide opportunities for quality vocational training and education.

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

Fund: 265 Carl Perkins

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 231,982	\$ 220,236	\$ 217,131	0150	Intergovernmental - Federal	\$ 184,347	\$ 217,916	\$ 210,000	\$ (7,916)	(4)
<u>Expenditure</u>									
73,875	70,426	42,227	3100	Certificated Salaries	70,793	56,887	55,000	(1,887)	(3)
19,051	20,178	16,366	3200	Non-Certificated Salaries	14,570	14,425	13,750	(675)	(5)
20,702	18,843	16,425	3500	Employee Benefits	20,798	19,693	19,000	(693)	(4)
113,628	109,447	75,018		Subtotal - Personnel Services	106,161	91,005	87,750	(3,255)	(4)
11,495	8,998	17,700	4100	Professional and Technical Services	9,000	9,000	9,000	-	-
35,305	25,739	17,540	4200	Staff Travel	31,175	20,658	20,000	(658)	(3)
4,891	4,436	2,718	4250	Student Travel	5,300	8,150	8,000	(150)	(2)
2,374	5,964	3,496	4400	Other Purchased Services	-	-	-	-	-
45,429	44,944	48,961	4500	Supplies, Materials, and Media	19,722	40,187	40,000	(187)	(0)
46	125	-	4900	Other Expenses	125	125	3,250	3,125	2,500
10,424	9,064	6,369	4950	Indirect Costs	6,842	6,748	-	(6,748)	(100)
109,964	99,270	96,784		Subtotal - Other	72,164	84,868	80,250	(4,618)	(5)
8,390	11,519	45,329	5100	Equipment	6,022	42,043	42,000	(43)	(0)
231,982	220,236	217,131		Fund Total	184,347	217,916	210,000	(7,916)	(4)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Carl D. Perkins Grant funds improvement of Vocation Education programs for the economically disadvantaged, the physically challenged, English language learners, seasonal migrant families, at-risk students, parenting and/or pregnant youth, and students of under-represented minorities and gender.

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

Fund: 372 Community Theater

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 25,840	\$ 31,685	\$ 37,585	0040	Other Local Revenue	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	-
<u>Other Financing Sources</u>									
-	-	-	0250	Transfer From Other Funds	-	-	-	\$ -	-
25,840	31,685	37,585		Total Revenue & Other Financing Sources	35,000	35,000	35,000	-	-
<u>Expenditure</u>									
25,051	23,272	26,933	3200	Non-Certificated Salaries	32,500	32,500	32,500	-	-
7,275	6,382	7,415	3500	Employee Benefits	8,500	8,500	8,500	-	-
32,326	29,654	34,348		Subtotal - Personnel Services	41,000	41,000	41,000	-	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
2,645	2,103	1,798	4200	Staff Travel	2,000	2,000	2,000	-	-
434	-	-	4300	Utility Services	1,000	1,000	1,000	-	-
145	2,292	789	4400	Other Purchased Services	-	-	-	-	-
5,071	4,943	3,026	4500	Supplies, Materials, and Media	2,500	2,500	2,500	-	-
8,295	9,338	5,613		Subtotal - Other	5,500	5,500	5,500	-	-
-	-	-	5100	Equipment	-	-	-	-	-
40,621	38,992	39,961		Fund Total	46,500	46,500	46,500	-	-
(14,781)	(7,307)	(2,376)		Excess (Deficiency) of Revenues over Expenditures	(11,500)	(11,500)	(11,500)	-	-
72,696	57,915	50,608		Fund Balance, Beginning of Year	48,232	48,232	36,732	(11,500)	(24)
\$ 57,915	\$ 50,608	\$ 48,232		Fund Balance, End of Year	\$ 36,732	\$ 36,732	\$ 25,232	\$ (11,500)	(31)

The Community Theater Fund was established to account for community use of three theaters in the Central Peninsula area.

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

Fund: 229 Compass

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 49,528	\$ -	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	338	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	48	-	3500	Employee Benefits	-	-	-	-	-
-	386	-		Subtotal - Personnel Services	-	-	-	-	-
-	30,749	-	4100	Professional and Technical Services	-	-	-	-	-
-	1,491	-	4200	Staff Travel	-	-	-	-	-
-	2,450	-	4250	Student Travel	-	-	-	-	-
-	5,932	-	4400	Other Purchased Services	-	-	-	-	-
-	6,369	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	2,151	-	4950	Indirect Costs	-	-	-	-	-
-	49,142	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	49,528	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Compass Alaska grant - Chartering Career Pathways, assists young Alaskans to navigate a path that leads to post-secondary placement in a field of interest supported by a Personal Learning and Career Plan.

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

Fund: Corporate Grants

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 95,662	\$ 57,429	\$ 63,009	0040	Other Local Revenue	\$ -	\$ 107,685	\$ 40,000	\$ (67,685)	(63)
-	-	1,000.00	0050	State Revenue					
<u>\$ 95,662</u>	<u>\$ 57,429</u>	<u>\$ 64,009</u>		Total Revenue	<u>\$ -</u>	<u>\$ 107,685</u>	<u>\$ 40,000</u>	<u>\$ (67,685)</u>	
<u>Expenditure</u>									
-	-	70	3100	Certificated Salaries	-	1,660	-	(1,660)	(100)
325	1,080	2,553	3200	Non-Certificated Salaries	-	2,008	-	(2,008)	-
25	83	201	3500	Employee Benefits	-	256	-	(256)	(100)
<u>350</u>	<u>1,163</u>	<u>2,824</u>		Subtotal - Personnel Services	<u>-</u>	<u>3,924</u>	<u>-</u>	<u>(3,924)</u>	(100)
3,365	4,400	750	4100	Professional and Technical Services	346	12,784	-	(12,784)	(100)
-	-	-	4200	Staff Travel	-	2,098	-	(2,098)	(100)
16,344	7,284	14,424	4250	Student Travel	9,536	53,034	15,000	(38,034)	(72)
-	-	-	4300	Utility Services	-	-	-	-	-
1,800	4,020	2,844	4400	Other Purchased Services	1,500	4,874	-	(4,874)	(100)
26,755	32,771	19,782	4500	Supplies, Materials, and Media	7,140	41,500	25,000	(16,500)	(40)
-	500	-	4900	Other Expenses	-	2,000	-	(2,000)	-
<u>48,264</u>	<u>48,975</u>	<u>37,800</u>		Subtotal - Other	<u>18,522</u>	<u>116,290</u>	<u>40,000</u>	<u>(76,289)</u>	(66)
<u>16,108</u>	<u>29,717</u>	<u>21,233</u>	5100	Equipment	<u>3,041</u>	<u>9,034</u>	<u>-</u>	<u>(9,034)</u>	(100)
<u>64,722</u>	<u>79,855</u>	<u>61,857</u>		Fund Total	<u>21,563</u>	<u>129,248</u>	<u>40,000</u>	<u>(89,247)</u>	(69)
Other Financing Uses:									
-	-	-		Operating transfers out - General Funds					
30,940	(22,426)	2,152		Excess (Deficiency) of Revenues over Expenditures	(21,563)	(21,563)	-	21,562	(100)
<u>10,897</u>	<u>41,837</u>	<u>19,411</u>		Fund Balance, Beginning of Year	<u>21,563</u>	<u>21,563</u>	<u>-</u>	<u>(21,563)</u>	(100)
<u>\$ 41,837</u>	<u>\$ 19,411</u>	<u>\$ 21,563</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

The Corporate grant fund is comprised of small one year grants from corporations or associations that are awarded to particular schools and/or teachers for specific classroom projects and goals.

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

Fund: 228 Digital Teaching

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 313,963	\$ 200,443	0050	State Revenue	\$ 305,537	\$ 305,537	\$ -	\$ (305,537)	(100)
<u>Expenditure</u>									
-	37,019	56,692	3100	Certificated Salaries	118,549	53,932	-	(53,932)	(100)
-	3,630	3,270	3200	Non-Certificated Salaries	-	6,060	-	(6,060)	(100)
-	9,545	12,671	3500	Employee Benefits	18,784	7,348	-	(7,348)	(100)
-	50,194	72,633		Subtotal - Personnel Services	137,333	67,340	-	(67,340)	(100)
-	59,016	48,085	4200	Staff Travel	56,468	142,862	-	(142,862)	(100)
-	40,561	9,154	4400	Other Purchased Services	2,975	7,975	-	(7,975)	(100)
-	111,317	57,939	4500	Supplies, Materials, and Media	38,365	74,700	-	(74,700)	(100)
-	-	-	4900	Other Expenses	58,673	-	-	-	-
-	11,853	7,231	4950	Indirect Costs	11,723	11,686	-	(11,686)	(100)
-	222,747	122,409		Subtotal - Other	168,204	237,223	-	(237,223)	(100)
-	41,022	5,401	5100	Equipment	-	974	-	(974)	(100)
-	313,963	200,443		Fund Total	305,537	305,537	-	(305,537)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Digital Teaching Initiative grant will be used to strengthen instruction through digital teaching and learning.

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

Fund: 359 Distance Learning and Telemedicine

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State Revenue	\$ -	\$ -	\$ -		
-	-	170,397	0100	Federal - Direct	-	51,728	-	\$ (51,728)	(100)
-	-	170,397		Total Revenue	-	51,728	-		
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	34,533	-	(34,533)	(100)
-	-	57,267	4500	Supplies, Materials, and Media	-	760	-	(760)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	57,267		Subtotal - Other	-	35,293	-	(35,293)	(100)
-	-	113,130	5100	Equipment	-	16,435	-	(16,435)	(100)
-	-	170,397		Fund Total	-	51,728	-	(51,728)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Distance Learning and Telemedicine program helps rural communities use the unique capabilities of telecommunications to connect to each other and to the world, overcoming the effects of remoteness and low population density.

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

Fund: 232 Early Literacy

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 18,271	\$ 20,639	\$ -	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
18,271	20,639	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
18,271	20,639	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
18,271	20,639	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The K-3 Early Literacy grant is a State Grant to administer a comprehensive early literacy screening assessment of students in K-3 grades.

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

Fund: 375 Equipment Replacement

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 138,724	\$ 95,170	\$ 182,892	0030	Earnings on Investments	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	-
<u>Expenditure</u>									
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
13,272	-	-	4400	Other Purchased Services	-	2,267	-	(2,267)	-
425,371	3,042	59,464	4500	Supplies, Materials, and Media	-	210,807	-	(210,807)	(100)
438,643	3,042	59,464		Subtotal - Other	-	213,074	-	(213,074)	(100)
612,901	747,194	201,187	5100	Equipment	3,773,488	3,595,574	3,334,431	(261,143)	(1,377)
1,051,544	750,236	260,651		Fund Total	3,773,488	3,808,648	3,334,431	(474,217)	(803)
(912,820)	(655,066)	(77,759)		Excess (Deficiency) of Revenues over Expenditures	(3,698,488)	(3,733,648)	(3,259,431)	474,217	(787)
5,454,294	4,541,474	3,886,408		Fund Balance, Beginning of Year	3,808,649	3,808,649	75,001	-	-
\$ 4,541,474	\$ 3,886,408	\$ 3,808,649		Fund Balance, End of Year	\$ 110,161	\$ 75,001	\$ (3,184,430)	\$ -	\$ -

The Equipment fund was established by the Board of Education in recognition of the need to plan for the cyclical replacement of capital assets and the impact such replacement has on the operating budget. This fund is dedicated to the orderly and planned acquisition and/or replacement of such capital equipment.

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

Fund: 255 Food Service

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	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-Student	\$ 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	11,592	11,300	(292)	(3)
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	42,700	55,200	12,500	29
1,532,120	1,552,015	1,368,912	4500	Supplies, Materials, and Media	1,603,156	1,584,442	1,603,156	18,714	1
4,144	4,732	4,259	4900	Other Expenses	1,200	3,920	1,200	(2,720)	(69)
<u>1,606,773</u>	<u>1,627,527</u>	<u>1,432,028</u>		Subtotal - Other	<u>1,673,456</u>	<u>1,645,254</u>	<u>1,673,456</u>	<u>28,202</u>	<u>2</u>
15,696	12,927	4,715	5100	Equipment	-	28,202	-	(28,202)	-
<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>

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

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

Fund: 255 Food Service - Fresh Fruit and Vegetable Program

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 118,449	\$ 133,984	\$ 95,585	0150	Intergovernmental Federal	\$ 22,693	\$ 141,830	\$ 28,366	\$ (113,464)	(80)
<u>Expenditure</u>									
-	-	-	3200	Non-Certificated Salaries	-	20,972	-	(20,972)	-
-	-	-	3500	Employee Benefits	-	7,043	-	(7,043)	-
-	-	-		Subtotal - Personnel Services	-	28,015	-	(28,015)	-
118,449	133,984	95,585	4500	Supplies, Materials, and Media	22,693	113,815	28,366	(85,449)	(75)
118,449	133,984	95,585		Fund Total	22,693	141,830	28,366	(113,464)	(80)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Fresh Fruit and Vegetable programs makes available funding at several locations to purchase fruit and vegetable as a snack provision from the USDA

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

Fund: 255 Food Service - Nutritional Alaskan Foods

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 237,528	\$ 98,579	\$ 58,118	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
145,428	18,980	-	4500	Supplies, Materials, and Media	229,817	229,817	229,817	-	-
145,428	18,980	-		Fund Total	229,817	229,817	229,817	-	-
-	79,599	58,118		Excess (Deficiency) of Revenues over Expenditures	(229,817)	(229,817)	(229,817)	-	-
-	92,100	171,699		Fund Balance, Beginning of Year	229,817	229,817	229,817	-	-
\$ -	\$ 171,699	\$ 229,817		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Nutritional Alaskan Foods for schools grants is to provide nutritious Alaska grown produce, seafood or aquatic protein, or livestock products for use in school meals programs.

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

Fund: 255 Food Service - NSLP Equipment

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 20,000	\$ 4,900	0150	Intergovernmental Federal	\$ -	\$ -	\$ 10,000	\$ 10,000	(100)
<u>Expenditure</u>									
-	994	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	994	-		Subtotal - Other	-	-	-	-	-
-	19,006	4,900	5100	Equipment	-	-	10,000	10,000	(100)
	20,000	4,900		Fund Total	-	-	10,000	10,000	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The NSLP equipment assistance grant was awarded to purchase four milk coolers to support our breakfast programs.

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

Fund: 285 Fourth R Training

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 6,600	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	100
<u>Expenditure</u>									
-	-	3,116	3100	Certificated Salaries	-	-	-	-	100
-	-	132	3200	Non-Certificated Salaries	-	-	-	-	100
-	-	449	3500	Employee Benefits	-	-	-	-	100
-	-	3,697		Subtotal - Personnel Services	-	-	-	-	100
-	-	1,173	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	1,730	4500	Supplies, Materials, and Media	-	-	-	-	100
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	2,903		Subtotal - Other	-	-	-	-	100
-	-	-	5100	Equipment	-	-	-	-	-
-	-	6,600		Fund Total	-	-	-	-	100
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Fourth R Training & Evaluation grant provides training to staff in the implementation of the Fourth R, a comprehensive school-based program designed to include students, teachers, parents and the community in reducing violence and many of today's risk behaviors.

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

Fund: 356 Gear Up Kenai Peninsula

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 127,608	\$ 125,578	\$ 120,315	0100	Intergovernmental - Federal	\$ 161,552	\$ 161,552	\$ 50,503	\$ (111,049)	(69)
<u>Expenditure</u>									
121,659	120,124	115,854	4100	Professional and Technical Services	155,354	155,354	48,566	(106,788)	(69)
-	-	-	4900	Other Expenses	-	-	-	-	-
5,949	5,454	4,460	4950	Indirect Costs	6,198	6,198	1,937	(4,261)	(69)
127,608	125,578	120,314		Subtotal - Other	161,552	161,552	50,503	(111,049)	(69)
-	-	-	5100	Equipment	-	-	-	-	-
127,608	125,578	120,314		Fund Total	161,552	161,552	50,503	(111,049)	(69)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Gaining Early Awareness and Readiness for Undergraduate Program (GEAR UP) is designed to increase the number of low-income students who are prepared to enter and succeed in postsecondary education. GEAR UP provides six-year grants to states and partnerships to provide services at high-poverty middle and high schools. GEAR UP grantees serve an entire cohort of students beginning no later than the seventh grade and follow the cohort through high school. GEAR UP funds are also used to provide college scholarships to low-income students.

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

Fund: 263 Governor's Alternative Schools

Date: 09/14/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 25,950	\$ 641	\$ 18,535	0050	State Revenue	\$ 21,440	\$ 27,440	\$ 21,440	\$ (6,000)	100
-	-	-	0150	Intergovernmental Federal	-	-	-	-	-
<u>25,950</u>	<u>641</u>	<u>18,535</u>		Total Revenue	<u>21,440</u>	<u>27,440</u>	<u>21,440</u>	<u>(6,000)</u>	<u>(22)</u>
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	448	3200	Non-Certificated Salaries	-	1,427	-	(1,427)	-
-	-	34	3500	Employee Benefits	-	71	-	(71)	-
-	-	<u>482</u>		Subtotal - Personnel Services	-	<u>1,498</u>	-	<u>(1,498)</u>	-
1,102	641	1,106	4200	Staff Travel	-	3,002	-	(3,002)	(100)
-	-	325	4250	Student Travel	-	-	-	-	-
3,619	-	-	4400	Other Purchased Services	-	-	-	-	-
20,019	-	16,622	4500	Supplies, Materials, and Media	-	21,887	-	(21,887)	(100)
-	-	-	4900	Other Expenses	21,440	-	21,440	21,440	-
1,210	-	-	4950	Indirect Costs	-	1,053	-	(1,053)	(100)
<u>25,950</u>	<u>641</u>	<u>18,053</u>		Subtotal - Other	<u>21,440</u>	<u>25,942</u>	<u>21,440</u>	<u>(4,502)</u>	<u>(17)</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>25,950</u>	<u>641</u>	<u>18,535</u>		Fund Total	<u>21,440</u>	<u>27,440</u>	<u>21,440</u>	<u>(6,000)</u>	<u>(22)</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

The Department of Education & Early Development (EED) launched the Alternative Schools Healthy Students Initiative in the fall of 2008. This initiative was created with the goal of reducing the student risk behaviors associated with disease, premature death, social challenges, and poor academic outcomes. It includes all Alaskan Alternative Schools (defined as serving high-risk students) accepting EED's invitation to participate.

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

Fund: 217 Legislative Grant

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 102,233	\$ 176,872	\$ 383,128	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	3,200	-	4400	Other Purchased Services	-	-	-	-	-
71,591	44,829	79,586	4500	Supplies, Materials, and Media	-	-	-	-	-
71,591	48,029	79,586		Subtotal - Other	-	-	-	-	-
30,642	128,843	303,542	5100	Equipment	-	-	-	-	-
102,233	176,872	383,128		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Legislative Equipment Fund was created to grant money to school districts for equipment needs.

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

Fund: 275 Marine/Aquatic Education

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ 30,000	\$ 30,000	\$ 20,798	\$ (9,202)	(31)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	69	-	(69)	-
-	-	-	3500	Employee Benefits	-	5	-	(5)	-
-	-	-		Subtotal - Personnel Services	-	74	-	(74)	-
-	-	-	4100	Professional and Technical Service	1,500	1,500	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	24,730	24,656	20,798	(3,858)	(16)
-	-	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	3,770	3,770	-	(3,770)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	-		Subtotal - Other	30,000	29,926	20,798	(9,128)	(31)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	30,000	30,000	20,798	(9,202)	(31)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The McKinney-Vento Homeless grant helps with the education of children and youth experiencing homelessness in U.S. public schools.

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

Fund: 300 McKinney-Vento Homeless

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 19,379	\$ 14,909	\$ 14,381	0150	Intergovernmental - Federal	\$ 16,658	\$ 16,658	\$ 16,658	\$ -	-
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services		-	-	-	-	-
1,824	4,926	2,550	4200	Staff Travel	5,000	2,041	5,000	2,959	145
1,000	2,300	2,214	4250	Student Travel	3,000	700	3,000	2,300	329
23	-	-	4300	Utility Services	-	-	-	-	-
13	500	1,435	4400	Other Purchased Services	500	2,001	500	(1,501)	(75)
15,615	6,535	7,649	4500	Supplies, Materials, and Media	5,819	11,277	5,819	(5,458)	(48)
-	-	-	4900	Other Expenses	1,700	-	1,700	1,700	-
904	648	533	4950	Indirect Costs	639	639	639	-	-
19,379	14,909	14,381	Subtotal - Other		16,658	16,658	16,658	-	-
-	-	-	5100	Equipment	-	-	-	-	-
19,379	14,909	14,381	Fund Total		16,658	16,658	16,658	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures		-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year		-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year		\$ -	\$ -	\$ -	\$ -	-

The McKinney-Vento Homeless grant helps with the education of children and youth experiencing homelessness in U.S. public schools.

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

Fund: 274 Mentor Project

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 313,292	\$ 296,279	\$ 203,457	0150	Intergovernmental - Federal	\$ 110,181	\$ 110,181	\$ -	\$ (110,181)	(100)
<u>Expenditure</u>									
202,419	199,328	139,261	3100	Certificated Salaries	68,479	68,479	-	(68,479)	(100)
330	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
67,281	68,904	48,472	3500	Employee Benefits	30,174	30,174	-	(30,174)	(100)
270,030	268,232	187,733		Subtotal - Personnel Services	98,653	98,653	-	(98,653)	(100)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
28,642	15,395	7,736	4200	Staff Travel	5,500	5,500	-	(5,500)	(100)
-	27	9	4300	Utility Services	-	-	-	-	-
1,418	865	436	4500	Supplies, Materials, and Media	1,800	1,800	-	(1,800)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
12,004	11,381	7,543	4950	Indirect Costs	4,228	4,228	-	(4,228)	(100)
42,064	27,668	15,724		Subtotal - Other	11,528	11,528	-	(11,528)	(100)
1,198	379	-	5100	Equipment	-	-	-	-	-
313,292	296,279	203,457		Fund Total	110,181	110,181	-	(110,181)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Alaska Statewide Mentor Project - Innovations in Education i3 grant matches mentors with first year teachers to help increase teacher retention and improve student achievement.

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

Fund: 281 Migrant Education

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 8,234	\$ 11,183	\$ 9,578	0150	Intergovernmental - Federal	\$ 17,698	\$ 20,698	\$ 21,880	\$ 1,182	6
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
350	-	480	3200	Non-Certificated Salaries	-	-	-	-	-
27	-	37	3500	Employee Benefits	-	-	-	-	-
377	-	517		Subtotal - Personnel Services	-	-	-	-	-
2,897	876	2,980	4200	Staff Travel	-	3,000	5,500	2,500	83
4,800	10,307	6,081	4500	Supplies, Materials, and Media	17,698	11,720	16,380	4,660	40
160	-	-	4950	Indirect Costs	-	-	-	-	-
7,857	11,183	9,061		Subtotal - Other	17,698	14,720	21,880	7,160	49
-	-	-	5100	Equipment	-	5,978	-	(5,978)	-
8,234	11,183	9,578		Fund Total	17,698	20,698	21,880	1,182	6
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Migrant Education grant provides services that may include: academic instruction; remedial and compensatory instruction; bilingual and multicultural instruction; vocational instruction; career education services; special guidance; counseling and testing services; health services; and preschool services.

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

Fund: 260 NCLB (No Child Left Behind)

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,034,141	\$ 2,566,708	\$ 2,956,948	0150	Intergovernmental - Federal	\$ 3,757,705	\$ 3,757,705	\$ 3,250,000	\$ (507,705)	(14)
<u>Expenditure</u>									
1,539,948	1,266,921	1,454,125	3100	Certificated Salaries	1,796,118	1,782,665	1,540,500	(242,165)	(14)
211,431	211,578	227,187	3200	Non-Certificated Salaries	225,703	228,592	205,400	(23,192)	(10)
674,621	610,231	734,306	3500	Employee Benefits	948,375	932,859	821,600	(111,259)	(12)
2,426,000	2,088,730	2,415,618		Subtotal - Personnel Services	2,970,196	2,944,116	2,567,500	(376,616)	(13)
106,385	128,860	152,544	4100	Professional and Technical Services	65,376	88,630	76,000	(12,630)	(14)
186,292	178,377	133,951	4200	Staff Travel	210,573	190,434	175,250	(15,184)	(8)
15,149	1,443	11,034	4250	Student Travel	25,020	26,991	23,200	(3,791)	(14)
2,952	3,465	3,891	4300	Utility Services	8,767	9,767	8,700	(1,067)	(11)
16,722	13,466	9,965	4400	Other Purchased Services	13,600	20,598	18,000	(2,598)	(13)
105,389	60,514	110,425	4500	Supplies, Materials, and Media	243,165	287,063	229,000	(58,063)	(20)
7,545	19,248	13,495	4900	Other Expenses	32,065	26,094	22,900	(3,194)	(12)
138,751	72,186	76,832	4950	Indirect Costs	104,653	103,716	91,700	(12,016)	(12)
579,185	477,559	512,137		Subtotal - Other	703,219	753,293	644,750	(108,542)	(14)
28,956	419	29,193	5100	Equipment	84,290	60,296	37,750	(22,546)	(37)
3,034,141	2,566,708	2,956,948		Fund Total	3,757,705	3,757,705	3,250,000	(507,704)	(14)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

NCLB (No Child Left Behind) is a state integrated grant which encompasses several grants as follows:

Title I-A: This is an entitlement grant based on poverty. Funds provide supplemental academic programs to children who are not on target to meet the state's content performance standards.

Title I-C, Migrant: Funds provide support for the unique academic needs of migrant children. This money is to target academics, technology and safety programs for certified migrant families.

Title II, Part A: Teacher and principal training and recruitment.

Title III: English language acquisition, language enhancement and academic achievement.

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

Fund: 218 Principal Coach

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 1,130,298	\$ 909,512	\$ -	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
10,720	11,180	-	3200	Non-Certificated Salaries	-	-	-	-	-
7,581	8,232	-	3500	Employee Benefits	-	-	-	-	-
18,301	19,412	-		Subtotal - Personnel Services	-	-	-	-	-
770,019	632,505	-	4100	Professional and Technical Services	-	-	-	-	-
258,593	201,283	-	4200	Staff Travel	-	-	-	-	-
1,426	1,090	-	4300	Utility Services	-	-	-	-	-
7,918	5,329	-	4400	Other Purchased Services	-	-	-	-	-
18,366	5,714	-	4500	Supplies, Materials, and Media	-	-	-	-	-
2,685	4,680	-	4900	Other Expenses	-	-	-	-	-
52,695	39,499	-	4950	Indirect Costs	-	-	-	-	-
1,111,702	890,100	-		Subtotal - Other	-	-	-	-	-
295	-	-	5100	Equipment	-	-	-	-	-
1,130,298	909,512	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Principal Coaching grant is a statewide mentorship program for new to position Principals and Superintendents.

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

Fund: 290 Project Aware

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 6,114	\$ 291,418	0150	Intergovernmental - Federal	\$ 310,172	\$ 310,172	\$ 300,000	\$ (10,172)	(3)
<u>Expenditure</u>									
-	1,087	197,856	3100	Certificated Salaries	206,496	185,249	180,000	(5,249)	(3)
-	2,702	2,034	3200	Non-Certificated Salaries	-	250	-	(250)	(100)
-	477	71,150	3500	Employee Benefits	58,794	79,155	75,000	(4,155)	(5)
-	4,266	271,040		Subtotal - Personnel Services	265,290	264,654	255,000	(9,654)	(4)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	1,572	1,418	4200	Staff Travel	3,315	16,762	-	(16,762)	(100)
-	10	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	9,350	-	-	-	-
-	-	6,947	4500	Supplies, Materials, and Media	-	9,710	-	(9,710)	(100)
-	-	-	4900	Other Expenses	20,683	7,145	45,000	37,855	(100)
-	266	9,834	4950	Indirect Costs	11,534	11,901	-	(11,901)	(100)
-	1,848	18,199		Subtotal - Other	44,882	45,518	45,000	(518)	(1)
-	-	2,179	5100	Equipment	-	-	-	-	-
-	6,114	291,418		Fund Total	310,172	310,172	300,000	(10,172)	(3)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Project Aware grant will make Alaska schools safer by improving public school students' mental health. Project Aware will strategically increase direct mental health services to students in Alaska's alternative high schools, as data indicates alternative schools serve the state's most concentrated at-risk adolescent student population.

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

Fund: 237 Safe Children's Act

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State Revenue	\$ 8,816	\$ 12,855	\$ -	\$ (12,855)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	8,816	12,855	-	(12,855)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	-		Subtotal - Other	8,816	12,855	-	(12,855)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	8,816	12,855	-	(12,855)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Project Aware grant will make Alaska schools safer by improving public school students' mental health. Project Aware will strategically increase direct mental health services to students in Alaska's alternative high schools, as data indicates alternative schools serve the state's most concentrated at-risk adolescent student population.

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

Fund: 288 School Emergency Management

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ 4,000	\$ -	\$ (4,000)	(100)
<u>Expenditure</u>									
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	-	4,000	-	(4,000)	(100)
-	-	-		Subtotal - Other	-	4,000	-	(4,000)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	-	4,000	-	(4,000)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Project Aware grant will make Alaska schools safer by improving public school students' mental health. Project Aware will strategically increase direct mental health services to students in Alaska's alternative high schools, as data indicates alternative schools serve the state's most concentrated at-risk adolescent student population.

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

Fund: 295 School Improvement

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 4,130	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
700	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
97	-	-	3500	Employee Benefits	-	-	-	-	-
797	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
3,300	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
33	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
3,333	-	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
4,130	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

School Improvement grants are designed to help turn around low performing schools.

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

Fund: 201 Staff Development Contracts

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 13,965	\$ 26,076	\$ 3,288	0050	Intergovernmental - State	-	\$ 2,195	\$ -		
\$ -	\$ -	\$ 19,931	0150	Intergovernmental - Federal	4,994	12,412	7,500	\$ (4,912)	(40)
<u>\$ 13,965</u>	<u>\$ 26,076</u>	<u>\$ 23,219</u>		Total Revenue	<u>\$ 4,994</u>	<u>\$ 14,607</u>	<u>\$ 7,500</u>		
<u>Expenditure</u>									
-	1,120	-	3100	Certificated Salaries	-	1,100	-	(1,100)	-
155	387	77	3200	Non-Certificated Salaries	-	-	-	-	-
12	115	6	3500	Employee Benefits	-	70	-	(70)	(100)
<u>167</u>	<u>1,622</u>	<u>83</u>		Subtotal - Personnel Services	<u>-</u>	<u>1,170</u>	<u>-</u>	<u>(1,170)</u>	<u>(100)</u>
13,798	24,454	23,136	4200	Staff Travel	4,995	13,438	7,500	(5,938)	(44)
-	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
<u>13,798</u>	<u>24,454</u>	<u>23,136</u>		Subtotal - Other	<u>4,995</u>	<u>13,438</u>	<u>7,500</u>	<u>(5,938)</u>	<u>(44)</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>13,965</u>	<u>26,076</u>	<u>23,219</u>		Fund Total	<u>4,995</u>	<u>14,608</u>	<u>7,500</u>	<u>(7,108)</u>	<u>(49)</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Staff Development contracts are several mini grants designed to assist in the training of staff in programs such as; Teacher Quality, OASIS, ELL training, Education and Healthy schools initiative.

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

Fund: 205 Student Transportation

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	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)
<u>Other Financing Sources</u>									
-	-	-	0250	Transfer From Other Funds	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>									
130,959	153,952	77,652	3200	Non-Certificated Salaries	84,329	94,435	88,847	(5,588)	(6)
67,605	73,334	54,044	3500	Employee Benefits	62,942	52,836	44,629	(8,207)	(16)
198,564	227,286	131,696		Subtotal - Personnel Service	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	10,000	10,500	500	5
3,961	4,784	980	4300	Utility Services	2,500	2,100	2,500	400	19
7,142,459	7,679,265	7,883,346	4400	Other Purchased Services	8,076,760	8,080,360	7,514,124	(566,236)	(7)
14,358	20,314	6,119	4500	Supplies, Materials, and Media	39,300	17,850	39,300	21,450	120
1,303	2,939	855	4900	Other Expenses	1,800	1,800	1,800	-	-
7,166,021	7,715,087	7,892,384		Subtotal - Other	8,130,860	8,112,110	7,568,224	(543,886)	(7)
681,830	444	1,450	5100	Equipment	-	18,750	-	(18,750)	-
8,046,415	7,942,817	8,025,530		Fund Total	8,278,131	8,278,131	7,701,700	(576,431)	(7)
(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)	(8)
\$ 889,693	\$ 1,039,092	\$ 1,163,789		Fund Balance, End of Year	\$ 1,068,692	\$ 1,068,692	\$ 847,332	\$ (221,360)	(21)

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

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

Fund: 292 Suicide Awareness Pre & Postvention

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State Revenue	\$ 27,945	\$ 33,945	\$ -	\$ (33,945)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	900	-	(900)	(100)
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	69	-	(69)	(100)
-	-	-		Subtotal - Personnel Services	-	969	-	(969)	-
-	-	-	4100	Professional and Technical Services	-	21,162	-	(21,162)	-
-	-	-	4200	Staff Travel	-	4,445	-	(4,445)	-
-	-	-	4250	Student Travel	-	400	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	-	859	-	(859)	(100)
-	-	-	4900	Other Expenses	27,945	4,808	-	(4,808)	(100)
-	-	-	4950	Indirect Costs	-	1,302	-	(1,302)	100
-	-	-		Subtotal - Other	27,945	32,976	-	(32,976)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	27,945	33,945	-	(33,945)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Title ID, Delinquent grant serves the needs of students residing in state funded facilities for neglected or delinquent children or youth.

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

Fund: 298 Title ID, Delinquent

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 4,594	\$ 3,456	\$ 15,846	0150	Intergovernmental - Federal	\$ 14,944	\$ 14,944	\$ 14,500	\$ (444)	(3)
<u>Expenditure</u>									
-	-	1,175	3100	Certificated Salaries	9,500	8,500	7,750	(750)	(9)
180	-	-	3200	Non-Certificated Salaries	-	990	750	(240)	-
14	-	164	3500	Employee Benefits	918	854	700	(154)	(18)
194	-	1,339		Subtotal - Personnel Services	10,418	10,344	9,200	(1,144)	-
-	-	-	4100	Professional and Technical Services	1,000	-	-	-	-
-	-	-	4200	Staff Travel	1,000	1,000	1,000	-	-
-	-	-	4300	Utility Services	200	200	200	-	-
4,186	2,497	6,658	4500	Supplies, Materials, and Media	1,272	2,346	2,500	154	7
-	-	-	4900	Other Expenses	-	-	1,100	1,100	-
214	113	308	4950	Indirect Costs	554	554	-	(554)	100
4,400	2,610	6,966		Subtotal - Other	4,026	4,100	4,800	700	17
-	846	7,541	5100	Equipment	500	500	500	-	
4,594	3,456	15,846		Fund Total	14,944	14,944	14,500	(444)	(3)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Title ID, Delinquent grant serves the needs of students residing in state funded facilities for neglected or delinquent children or youth.

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

Fund 266 Title VI-B

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,819,044	\$ 2,366,561	\$ 2,354,094	0150	Intergovernmental - Federal	\$ 3,351,407	\$ 3,351,407	\$ 2,500,000	\$ (851,407)	(25)
<u>Expenditure</u>									
346,257	354,605	405,988	3100	Certificated Salaries	333,594	358,205	250,000	(108,205)	(30)
1,148,560	911,124	842,218	3200	Non-Certificated Salaries	1,194,058	1,194,058	900,000	(294,058)	(25)
1,016,224	837,000	881,224	3500	Employee Benefits	1,440,743	1,440,743	1,185,000	(255,743)	(18)
2,511,041	2,102,729	2,129,430		Subtotal - Personnel Services	2,968,395	2,993,006	2,335,000	(658,006)	(22)
49,699	33,366	12,236	4100	Professional and Technical Services	70,000	70,000	50,000	(20,000)	(29)
85,304	103,881	93,843	4200	Staff Travel	100,000	100,000	75,000	(25,000)	(25)
4,107	3,155	6,384	4400	Other Purchased Services	8,000	8,000	-	(8,000)	100
25,090	16,522	21,165	4500	Supplies, Materials, and Media	76,422	51,811	40,000	(11,811)	(23)
2,000	-	-	4900	Other Expenses	-	-	-	-	-
130,917	102,588	87,128	4950	Indirect Costs	128,590	128,590	-	(128,590)	(100)
297,117	259,512	220,756		Subtotal - Other	383,012	358,401	165,000	(193,401)	(54)
10,886	4,320	3,908	5100	Equipment	-	-	-	-	-
2,819,044	2,366,561	2,354,094		Fund Total	3,351,407	3,351,407	2,500,000	(851,407)	(25)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Title VI-B grant provides fund for the overall improvement of service for students receiving Special Education.

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

Fund: 350 Title VII, Indian Education

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
-	-	\$ 432,543	0100	Federal - Direct	\$ 474,505	\$ 474,505	\$ 497,357	\$ 22,852	5
370,998.00	388,872.00	-	0150	Intergovernmental - Federal	-	-	-	\$ -	#DIV/0!
370,998.00	388,872.00	432,543.00		Total Revenue	474,505.00	474,505.00	497,357.00	22,852.00	
<u>Expenditure</u>									
818	100,162	74,605	3100	Certificated Salaries	26,970	58,870	92,053	33,183	56
142,671	97,677	74,909	3200	Non-Certificated Salaries	152,851	88,532	123,353	34,821	39
98,334	96,510	85,872	3500	Employee Benefits	106,760	68,916	69,843	927	1
241,823	294,349	235,386		Subtotal - Personnel Services	286,581	216,318	285,249	68,931	32
57,803	54,847	168,232	4100	Professional and Technical Services	161,000	177,918	162,000	(15,918)	(9)
1,726	3,576	7,301	4200	Staff Travel	2,000	11,356	5,000	(6,356)	(56)
4,557	6,785	2,922	4250	Student Travel	2,448	29,105	7,155	(21,950)	(75)
-	-	325	4300	Utility Services	-	390	-	(390)	-
1,600	-	-	4400	Other Purchased Services	-	550	-	(550)	-
46,193	10,827	730	4500	Supplies, Materials, and Media	3,608	20,000	13,360	(6,640)	(33)
-	1,600	1,612	4900	Other Expenses	-	-	-	-	-
17,296	16,888	16,035	4950	Indirect Costs	18,868	18,868	24,593	5,725	30
129,175	94,523	197,157		Subtotal - Other	187,924	258,187	212,108	(46,079)	(18)
-	-	-	5100	Equipment	-	-	-	-	-
370,998	388,872	432,543		Fund Total	474,505	474,505	497,357	22,852	5
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Title VII, Indian Education grant provides math, reading, writing, and study skill tutorials to eligible Alaska Native and/or Native American students.

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

Fund: 272 Upward Bound

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 23,967	\$ 24,406	\$ 25,937	0150	Intergovernmental - Federal	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	-
<u>Expenditure</u>									
11,842	11,842	11,842	3100	Certificated Salaries	11,842	11,842	11,800	(42)	(0)
188	363	1,043	3200	Non-Certificated Salaries	-	509	500	(9)	-
1,372	1,478	1,733	3500	Employee Benefits	1,658	1,697	1,700	3	-
13,402	13,683	14,618		Subtotal - Personnel Services	13,500	14,048	14,000	(48)	(0)
1,865	1,208	1,338	4250	Student Travel	3,000	2,216	2,200	(16)	(1)
972	3,594	2,411	4500	Supplies, Materials, and Media	2,700	2,936	2,900	(36)	(1)
7,130	5,709	7,570	4900	Other Expenses	10,800	10,800	10,900	100	1
9,967	10,511	11,319		Subtotal - Other	16,500	15,952	16,000	48	0
598	212	-	5100	Equipment	-	-	-	-	-
23,967	24,406	25,937		Fund Total	30,000	30,000	30,000	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Upward Bound programs mission is to lead students into post-secondary education, through mentoring and cultural activities.

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

Fund: 219 Youth First

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 77,178	\$ -	\$ -	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
10,597	-	-	3100	Certificated Salaries	-	-	-	-	-
32,780	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
25,945	-	-	3500	Employee Benefits	-	-	-	-	-
<u>69,322</u>	<u>-</u>	<u>-</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
2,250	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
2,008	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
3,598	-	-	4950	Indirect Costs	-	-	-	-	-
<u>7,856</u>	<u>-</u>	<u>-</u>		Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>77,178</u>	<u>-</u>	<u>-</u>		Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Youth First grant supports the work force development center employability skill training program and after school opportunities in all career and technical education fields.

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

Fund: 284 Youth In Detention

Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 69,143	\$ 69,143	\$ 69,143	0050	Intergovernmental - State	\$ 73,776	\$ 73,776	\$ 75,000	\$ 1,224	2
<u>Expenditure</u>									
50,348	50,882	49,905	3100	Certificated Salaries	51,932	52,060	53,000	940	2
1,059	985	-	3200	Non-Certificated Salaries	-	132	200	68	-
14,288	14,273	16,675	3500	Employee Benefits	19,013	18,629	19,000	371	2
65,695	66,140	66,580		Subtotal - Personnel Services	70,945	70,821	72,200	1,379	2
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
225	-	-	4500	Supplies, Materials, and Media	-	124	200	76	-
-	-	-	4900	Other Expenses	-	-	-	-	-
3,223	3,003	2,563	4950	Indirect Costs	2,831	2,831	2,600	(231)	(8)
3,448	3,003	2,563		Subtotal - Other	2,831	2,955	2,800	(155)	(5)
-	-	-	5100	Equipment	-	-	-	-	-
69,143	69,143	69,143		Fund Total	73,776	73,776	75,000	1,224	2
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth in Detention grant provides the additional funding for the extended instructional, administrative and operational activities associated with year-round school program. Juveniles in custody are housed at Marathon School.

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

Fund: 293 Youth Risk Behavior Survey

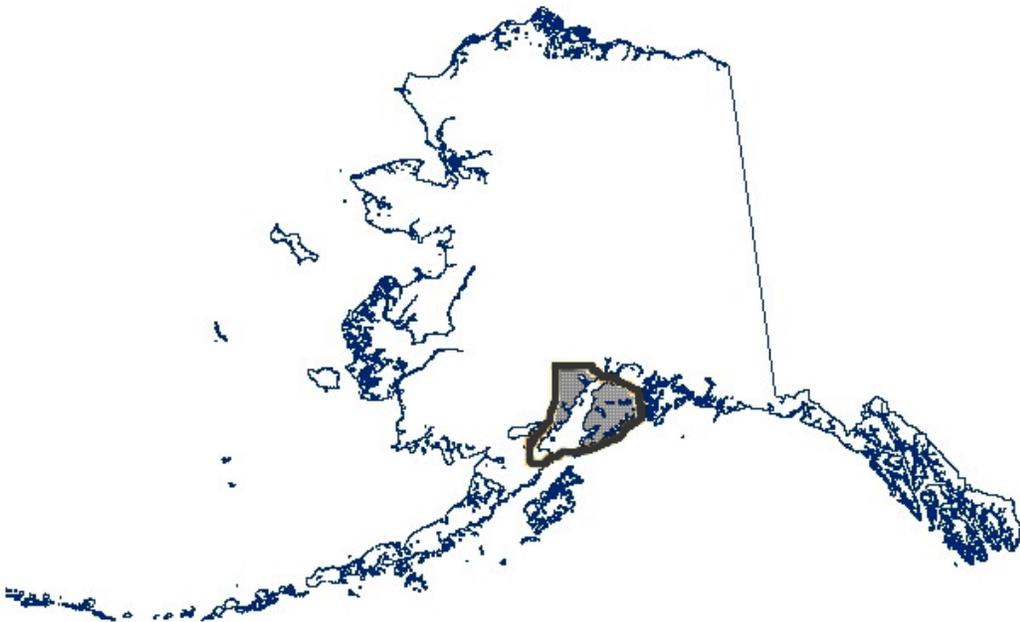
Date: 07/10/17

2013-14 Actual	2014-15 Actual	2015-16 Actual	Object Code	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 9,750	\$ -	0050	Intergovernmental - State	\$ 20,421	\$ 20,421	\$ -	\$ (20,421)	-
<u>Expenditure</u>									
-	1,709	-	3100	Certificated Salaries	1,500	1,500	-	(1,500)	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	239	-	3500	Employee Benefits	210	210	-	(210)	-
-	1,948	-		Subtotal - Personnel Services	1,710	1,710	-	(1,710)	-
-	-	-	4100	Professional and Technical Services	-	6,924	-	(6,924)	-
-	102	-	4300	Utility Services	-	-	-	-	-
-	7,700	-	4500	Supplies, Materials, and Media	18,711	11,787	-	(11,787)	-
-	7,802	-		Subtotal - Other	18,711	18,711	-	(18,711)	-
-	-	-	5100	Equipment	-	-	-	-	-
-	9,750	-		Fund Total	20,421	20,421	-	(20,421)	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth Risk Behavior survey is used to identify behaviors in order to enhance school health programming and improve the school health environment

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INFORMATIONAL SECTION

Introduced by:	Mayor
Date:	05/02/17
Hearings:	05/16/17 & 06/06/17
Action:	Introduced and Set for Public Hearing
Vote:	9 Yes, 0 No, 0 Absent
Date:	05/16/17
Action:	Postponed as amended to 06/06/17
Date:	06/06/17
Action:	Enacted as Amended
Vote:	8 Yes, 1 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2017-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2018

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

WHEREAS, the Assembly is empowered with making appropriations for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds, the Enterprise Funds, the Internal Service Funds of the Borough and setting the fee schedule;

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

SECTION 1. That \$81,849,051 is appropriated in the General Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018 as follows:

General Government Operations	\$18,147,954
Transfer to School District for Operations and In-kind Services	49,738,432
Transfer to School Debt Service	3,811,948
Transfer to Special Revenue Funds:	
Solid Waste	7,548,932
Post-Secondary Education	823,804
911 Communications Fund	650,000
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,075,000

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

A. Local Effort	\$ 38,883,797
B. Maintenance	7,967,751
C. School District Utilities	89,900
D. School District Insurance	2,613,921
E. School District Audit	65,000
F. Custodial Services	<u>118,063</u>
Total Local Contribution per AS 14.17.410	\$ <u>49,738,432</u>

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

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2017 and ending June 30, 2018 are as follows:

Nikiski Fire Service Area	\$7,710,593
Bear Creek Fire Service Area	575,001
Anchor Point Fire and Emergency Medical Service Area	1,179,710
Central Emergency Service Area	8,894,663
Central Peninsula Emergency Medical Service Area	6,704
Kachemak Emergency Service Area	1,067,783
Seward Bear Creek Flood Service Area	345,306
911 Communications	2,454,064
Kenai Peninsula Borough Road Service Area	8,346,911
Engineer's Estimate Fund	12,000
North Peninsula Recreation Service Area	2,217,134
Seldovia Recreational Service Area	61,767
Post-Secondary Education	823,804
Land Trust	893,663
Nikiski Senior Service Area	387,145
Solid Waste	8,639,669
Central Kenai Peninsula Hospital Service Area	7,657,508
South Kenai Peninsula Hospital Service Area	4,247,708

SECTION 5. That \$3,811,948 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 6. That \$44,014 is appropriated in the Kachemak Emergency Service Area Debt Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 7. That \$445,088 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 8. That \$93,820 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 9. That \$7,411,582 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 10. That \$2,243,265 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 11. That \$1,075,871 is appropriated in the Solid Waste Service Area Debt Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 12. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2017 and ending June 30, 2018 are as follows:

School Revenue	\$1,075,000
General Government	100,000
Solid Waste	350,000
Service Areas:	
Nikiski Fire	355,000
Anchor Point Fire & EMS	150,000
Central Emergency Services	770,000
North Peninsula Recreation	425,000
South Kenai Peninsula Hospital	1,848,283

SECTION 13. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2017 and ending June 30, 2018 are as follows:

Insurance and Litigation	\$4,134,276
Health Insurance Reserve	7,551,666
Equipment Replacement	650,000

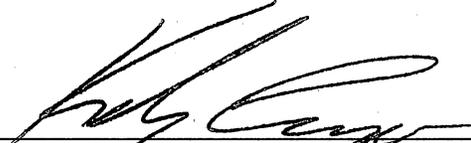
SECTION 14. That the FY2018 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 2, 2017, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 15. That funds reserved for outstanding encumbrances as of June 30, 2017 are reappropriated for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 16. That the fee schedule presented in the budget document is approved.

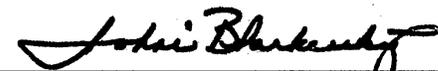
SECTION 17. That this ordinance takes effect at 12:01 a.m. on July 1, 2017.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF JUNE, 2017.

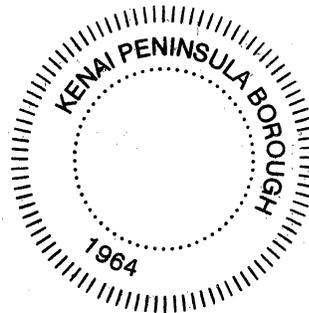


Kelly Cooper, Assembly President

ATTEST:



Johni Blankenship, MMC, Borough Clerk



05/16/17 Vote on motion to postpone as amended to 06/06/17:

Yes: Bagley, Carpenter, Dunne, Fischer, Hibbert, Ogle, Schaefer, Welles, Cooper

No: None

Absent: None

06/06/17 Vote on motion to enact as amended:

Yes: Bagley, Carpenter, Dunne, Fischer, Hibbert, Ogle, Schaefer, Cooper

No: Welles

Absent: None

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

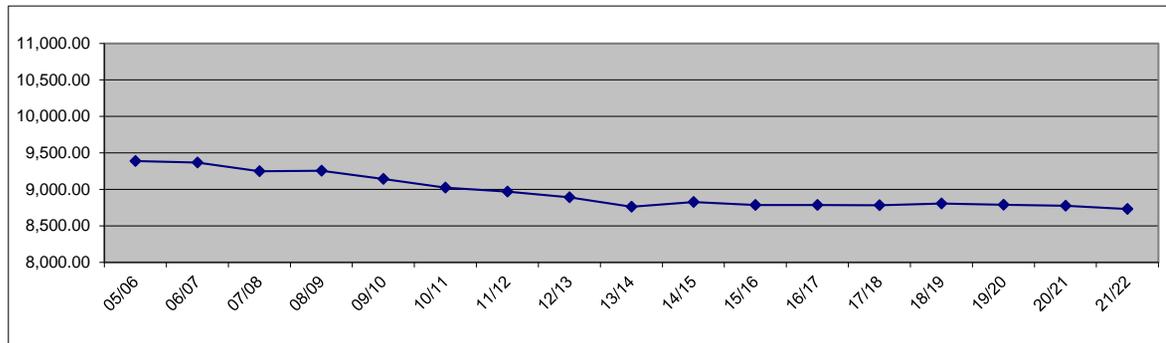
**2017-2018 Budget
FY06 - FY17 Enrollment History and FY18-FY22 Enrollment Projections**

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

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

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

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
05/06	0	653.14	682.37	639.21	670.00	618.05	694.45	707.25	748.11	793.40	870.95	817.08	789.22	705.60	9,388.83	-1.49%
06/07	0	689.49	623.95	678.10	657.10	679.75	635.55	714.75	722.45	738.65	913.85	831.82	745.10	737.58	9,368.14	-0.04%
07/08	0	686.41	641.40	629.85	689.03	656.85	700.97	641.45	726.30	709.65	860.30	867.33	771.16	669.00	9,249.70	-1.52%
08/09	11.75	689.77	647.55	658.95	641.69	682.29	671.25	708.21	669.76	722.92	837.92	834.98	770.35	708.38	9,255.77	0.23%
09/10	5.96	690.87	641.10	670.51	653.08	640.06	697.06	683.36	725.96	685.30	820.06	808.14	726.36	696.85	9,144.67	-1.04%
10/11	6.90	681.79	665.85	656.65	666.70	657.40	629.65	706.24	696.60	727.03	695.31	723.72	746.94	764.28	9,025.06	-0.24%
11/12	27.57	663.65	653.35	664.45	658.70	655.60	672.35	634.32	708.19	693.46	726.80	685.81	703.10	822.22	8,969.57	-0.71%
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8,892.06	-0.20%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8,760.52	-1.49%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8,827.87	0.47%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8,787.60	-0.43%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8,784.83	0.04%
17/18	0	687.00	671.00	678.00	697.00	676.00	678.00	695.00	668.00	675.00	695.00	665.00	668.00	628.00	8,781.00	-1.77%
18/19	0	676.00	696.00	670.00	678.00	697.00	676.00	629.00	696.00	668.00	681.00	698.00	663.00	680.00	8,808.00	0.31%
19/20	0	677.00	685.00	694.00	670.00	678.00	697.00	626.00	634.00	697.00	674.00	684.00	696.00	677.00	8,789.00	-0.22%
20/21	0	682.00	686.00	684.00	694.00	670.00	678.00	647.00	631.00	635.00	700.00	677.00	682.00	710.00	8,776.00	-0.15%
21/22	0	681.00	691.00	685.00	684.00	694.00	670.00	628.00	652.00	632.00	640.00	703.00	675.00	696.00	8,731.00	-0.51%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2017-2018 Budget
OASIS Enrollment History by School

	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17
Aurora Borealis Charter	179.45	178.00	180.00	184.00	182.00	182.60	193.30	188.14	193.05	187.25	181.80	193.70
Chapman	115.45	120.90	96.25	95.45	91.20	89.21	100.83	98.05	109.40	101.75	102.40	114.00
Connections	707.50	781.48	846.87	893.60	958.80	887.93	820.84	836.44	749.11	694.95	726.05	754.06
Cooper Landing	11.00	10.75	11.25	11.00	6.25	10.00	10.00	11.55	17.00	18.70	14.65	18.00
Fireweed Academy Charter	48.25	66.00	75.70	72.75	75.45	115.55	130.05	109.50	108.50	102.50	91.50	105.00
Homer Flex	35.50	36.70	33.10	36.30	35.45	26.95	35.10	28.30	34.00	31.60	36.05	37.60
Homer High	508.90	496.22	453.13	427.85	397.60	384.93	408.05	406.62	389.21	391.83	369.19	381.29
Homer Middle	216.53	213.80	204.70	186.55	208.50	221.05	192.45	183.75	189.55	197.44	189.15	194.91
Hope	11.20	15.15	9.00	10.15	15.50	13.00	12.00	16.80	17.25	22.00	16.00	17.00
Kachemak Selo	88.00	81.75	86.00	83.00	82.70	84.40	75.00	64.00	63.00	57.75	49.00	48.00
Kaleidoscope Charter	115.55	159.00	196.00	233.00	247.95	246.00	248.60	253.05	252.20	253.10	255.25	253.85
K-Beach	446.40	453.10	441.35	423.57	434.55	426.50	404.40	373.90	384.75	385.23	418.53	407.88
Kenai Alternative	71.00	86.55	99.30	98.20	81.20	95.01	80.43	78.23	79.18	70.90	73.25	70.75
Kenai Central	518.62	526.40	512.40	521.25	532.75	513.05	525.85	522.25	531.53	490.59	505.39	457.91
Kenai Middle	393.35	387.70	376.95	365.38	360.75	370.85	361.73	374.28	351.45	381.25	378.50	375.44
Marathon	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
McNeil Canyon	118.15	122.25	109.00	136.75	136.43	121.45	126.00	137.35	131.00	120.00	116.00	124.75
Moose Pass	31.80	28.65	28.05	29.40	15.75	15.85	18.00	17.00	16.10	13.75	10.00	11.00
Mountain View	285.60	233.40	433.07	437.55	434.20	440.90	435.30	453.90	423.74	427.25	430.90	418.57
Nanwalek	58.00	56.75	62.95	70.00	70.85	79.75	78.25	80.13	78.80	77.30	77.10	82.75
Nikiski Middle/Senior	391.45	383.35	379.75	368.85	362.95	383.45	396.78	388.76	400.95	407.26	368.84	373.64
Nikiski North Star	377.28	395.75	383.05	358.75	379.50	390.54	347.51	340.20	343.80	348.50	350.60	361.25
Nikolaevsk	65.50	59.95	55.45	73.30	72.50	70.75	70.50	71.00	72.10	64.00	66.00	65.50
Ninilchik	169.40	157.75	174.50	167.00	169.87	185.30	164.65	143.59	139.30	155.90	139.60	123.00
Paul Banks	211.05	196.42	215.00	210.65	222.12	175.59	162.95	173.31	165.05	183.43	184.50	197.67
Port Graham	21.00	20.00	25.00	20.00	15.00	20.00	21.40	19.00	20.00	27.00	26.60	36.50
Razdolna	29.00	35.25	39.00	48.90	38.00	63.00	64.50	77.50	77.00	83.48	81.73	86.72
Redoubt	402.00	385.85	367.85	378.07	373.85	375.38	371.06	390.35	373.50	400.65	351.75	349.40
River City Academy	-	-	33.55	37.05	54.80	65.25	71.45	75.55	71.45	88.45	73.65	80.85
Sears	207.59	210.50	-	-	-	-	-	-	-	-	-	-
Seward Elem	296.20	272.25	269.15	267.04	278.60	270.83	279.49	308.00	312.55	279.45	285.33	282.81
Seward High	234.45	237.35	208.45	193.05	181.00	166.00	177.31	182.65	175.75	185.35	177.30	188.95
Seward Middle	107.95	92.05	88.60	89.65	91.15	93.80	79.52	82.25	82.05	125.95	144.50	125.65
Skyview High	530.48	488.85	464.25	452.94	394.14	339.50	369.65	332.29	268.66	-	-	-
Skyview Middle	-	-	-	-	-	-	-	-	-	389.88	419.99	413.40
Soldotna Elem	284.20	277.92	266.88	280.90	248.17	247.73	270.60	260.10	264.21	290.45	308.51	301.89
Soldotna High	539.23	572.40	551.77	537.05	551.55	525.95	504.90	487.13	539.90	583.60	571.58	554.22
Soldotna Middle	547.50	486.00	462.20	444.10	421.20	374.81	401.85	411.25	372.04	-	-	-
Soldotna Montessori Charter	122.50	161.00	160.68	161.60	159.45	161.05	166.25	166.05	166.50	155.28	162.00	164.82
Soldotna Prep	-	-	-	-	-	-	-	-	-	203.15	190.35	198.60
Spring Creek	55.00	55.00	55.00	55.00	55.00	55.00	55.00	-	-	-	-	-
Sterling	175.95	183.40	169.77	158.30	134.81	154.50	162.22	175.98	199.50	239.05	227.75	217.94
Susan B English	71.25	66.70	65.40	61.40	46.00	49.20	43.50	40.75	48.00	40.50	45.65	32.00
Tebughna	50.00	44.80	31.80	36.30	30.00	34.50	38.65	39.25	35.70	31.50	39.00	29.00
Tustumena	162.30	170.10	158.70	154.25	151.50	149.80	159.00	154.83	167.69	168.55	174.81	170.90
Voznesenka	126.35	127.10	116.00	117.50	99.50	96.45	102.45	98.78	103.75	111.10	104.25	99.80
West Homer Elem	240.95	223.85	242.83	258.37	236.13	241.70	222.20	230.25	232.25	230.25	242.60	253.86
	9,388.83	9,368.14	9,249.70	9,255.77	9,144.67	9,025.06	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2017-2018 General Fund Budget
Revenue and Expenditures**

Actual					
	Assessed Value	Budgeted Expenditures	OASIS K-12 Foundation AADM	Actual Expenditures	Per Student
FY07	\$4,888,050,000	\$100,257,075	9,368.14	\$96,513,281	\$10,302
FY08	\$5,369,378,000	\$117,272,948	9,249.70	\$118,025,002	\$12,760
FY09	\$5,966,757,000	\$120,377,796	9,255.77	\$119,621,242	\$12,924
FY10	\$6,369,098,000	\$129,915,465	9,144.67	\$121,798,918	\$13,319
FY11	\$6,393,531,000	\$132,411,442	9,025.06	\$124,940,921	\$13,844
FY12	\$6,633,241,000	\$138,363,092	8,969.57	\$138,995,990	\$15,496
FY13	\$6,716,010,000	\$147,251,320	8,892.06	\$145,234,534	\$16,333
FY14	\$6,960,196,000	\$151,275,395	8,760.52	\$149,334,044	\$17,046
FY15	\$6,937,316,000	\$272,185,181	8,827.87	\$272,731,469	\$30,894
FY16	\$7,244,412,000	\$142,164,804	8,787.60	\$142,197,864	\$16,178

Budgeted					
	Assessed Value	Budgeted Expenditures	Projected K-12 Foundation ADM	Actual Expenditures	Per Student
FY17	\$7,815,709,000	\$143,019,559	8,781		\$16,287
FY18	*	\$0	8,781		\$0

Actual										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY07	\$30,388,629	\$7,553,047	\$1,826,962	\$39,768,638	39.24%	\$61,075,422	60.27%	\$492,697	0.49%	\$101,336,757
FY08	\$29,945,978	\$7,755,139	\$2,696,787	\$40,397,904	32.60%	\$82,980,305	66.96%	\$549,256	0.44%	\$123,927,465
FY09	\$32,948,855	\$8,198,090	\$2,163,295	\$43,310,240	35.68%	\$77,791,520	64.08%	\$288,038	0.24%	\$121,389,798
FY10	\$33,813,342	\$9,170,034	\$2,031,028	\$45,014,404	37.01%	\$76,214,720	62.66%	\$408,492	0.34%	\$121,637,616
FY11	\$33,193,773	\$9,394,362	\$1,114,974	\$43,703,109	34.33%	\$83,001,993	65.20%	\$593,496	0.47%	\$127,298,598
FY12	\$33,666,882	\$9,584,253	\$1,031,788	\$44,282,923	32.56%	\$91,374,686	67.19%	\$343,617	0.25%	\$136,001,226
FY13	\$33,806,586	\$9,193,414	\$847,163	\$43,847,163	30.35%	\$100,482,008	69.54%	\$164,384	0.11%	\$144,493,555
FY14	\$34,170,106	\$9,329,894	\$1,823,929	\$45,323,929	30.60%	\$102,583,231	69.26%	\$200,451	0.14%	\$148,107,611
FY15	\$34,330,654	\$9,682,871	\$1,014,030	\$45,027,555	16.58%	\$226,345,214	83.34%	\$211,375	0.08%	\$271,584,144
FY16	\$37,908,561	\$10,329,871	\$1,851,197	\$50,089,629	35.57%	\$90,440,989	64.23%	\$287,646	0.20%	\$140,818,264

Budgeted										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY17	\$37,583,417	\$10,655,015	\$1,180,000	\$49,418,432	35.44%	\$89,843,021	64.42%	\$200,000	0.14%	\$139,461,453
FY18	\$38,883,797	\$10,854,635	\$1,180,000	\$50,918,432	36.83%	\$87,129,086	63.02%	\$200,000	0.14%	\$138,247,518

* This information was not available at time of publication.

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

Loc	Description	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	Budget	
												FY17	FY18
02	Ninilchik	1,608,864	1,489,903	1,600,295	1,840,734	1,824,578	1,868,011	1,971,291	2,078,957	2,031,755	2,179,315	2,077,450	1,864,609
05	Skyview	3,932,864	3,815,824	3,886,307	4,096,051	3,794,236	3,810,942	3,805,476	3,575,852	-	-	-	-
06	Homer High	4,276,775	4,058,942	4,259,699	4,361,070	4,502,541	4,861,769	5,097,878	5,282,573	5,283,420	5,172,699	5,123,252	5,326,793
07	Kenai Central	4,330,035	4,411,156	4,651,198	5,037,445	5,272,046	5,514,406	5,692,464	5,744,653	5,836,797	5,721,605	5,750,957	5,628,504
08	Seward High	2,163,261	2,192,815	2,236,401	2,310,286	2,407,217	2,382,852	2,383,939	2,497,543	2,520,442	2,568,043	2,572,436	2,655,862
09	Soldotna High	4,800,400	4,807,695	5,256,804	5,463,145	5,493,099	5,890,212	5,684,367	6,205,943	7,059,469	6,990,856	7,050,265	6,595,672
10	Nikiski Jr/Sr	3,151,206	3,271,379	3,480,689	3,675,043	3,801,035	4,444,678	4,561,559	4,651,700	5,191,031	4,994,575	4,843,768	4,779,783
11	Kenai Middle	2,767,764	2,737,084	2,970,495	3,134,984	3,361,639	3,750,000	3,757,566	3,887,602	3,838,852	3,911,897	4,164,596	4,020,888
12	Skyview Middle	3,997,034	3,960,835	3,788,625	3,789,005	3,707,162	3,858,631	4,455,297	4,473,332	5,123,327	5,282,060	5,213,723	4,961,554
13	Homer Middle	1,796,268	1,730,563	1,787,700	1,727,116	2,024,707	2,194,123	2,217,664	2,266,032	2,319,867	2,422,060	2,486,114	2,420,835
14	Seward Middle	938,521	946,663	1,009,668	1,080,680	1,172,530	1,228,292	1,141,522	1,199,576	1,586,041	1,677,362	1,763,737	1,792,437
15	Marathon	93,917	87,237	89,020	103,222	80,494	79,807	93,956	83,094	77,739	134,273	64,591	64,327
16	River City Academy	-	308,740	368,523	431,363	548,571	602,027	697,493	758,360	856,053	923,444	934,865	909,988
31	Chapman	1,067,362	1,020,211	991,210	1,087,607	1,054,033	1,151,431	1,506,660	1,284,987	1,441,193	1,491,784	1,393,752	1,471,967
32	Cooper Landing	210,186	204,165	231,561	233,703	232,166	279,517	278,334	325,120	324,742	324,877	335,009	338,448
33	Paul Banks	2,016,792	2,012,757	1,959,976	2,173,923	2,050,377	2,537,261	2,448,279	2,323,326	2,415,299	2,480,125	2,566,830	2,518,270
34	Nanwalek	468,230	656,387	616,719	850,287	930,803	1,102,720	1,041,805	1,093,426	1,330,118	1,358,722	1,357,318	1,327,958
35	Hope	265,802	250,634	229,497	279,999	283,114	330,885	350,456	363,786	398,616	427,935	426,114	388,479
37	Moose Pass	327,903	273,876	369,911	343,151	301,594	348,132	307,040	296,903	344,406	335,201	358,130	298,202
38	Nikolaevsk	706,656	666,704	774,096	899,153	844,605	882,220	930,226	955,963	1,062,868	1,083,336	1,062,639	990,765
40	Port Graham	305,699	387,775	383,531	417,734	422,781	525,573	472,796	515,212	602,976	618,525	671,126	686,127
41	Sears	1,842,991	-	-	-	-	-	-	-	-	-	210	-
42	Seward Elem	2,481,853	2,368,139	2,390,964	2,481,636	2,702,826	2,773,896	2,884,177	3,076,601	2,964,149	2,788,975	3,103,555	2,966,941
43	Soldotna Elem	2,195,200	2,315,021	2,632,400	2,592,440	2,786,283	3,187,770	3,215,588	3,183,085	3,605,725	3,648,376	3,732,556	3,592,474
46	Redoubt	2,820,926	2,637,105	2,813,169	2,835,537	2,856,185	3,268,490	3,482,457	3,482,249	3,622,705	3,508,707	3,340,746	3,347,651
47	McNeil Canyon	1,202,154	1,161,508	1,300,949	1,468,750	1,449,174	1,428,673	1,506,253	1,505,386	1,626,787	1,455,944	1,411,618	1,440,325
48	K-Beach	3,152,887	3,121,445	3,459,757	3,801,286	3,817,787	3,713,565	3,685,669	3,506,731	3,747,666	3,982,918	4,193,107	4,126,015
49	Razdolna	354,519	351,855	429,609	457,752	591,502	692,986	729,558	840,935	1,032,691	1,027,542	1,071,317	1,067,908
51	Mountain View	2,066,104	3,430,769	3,497,879	3,914,764	3,916,366	4,213,598	4,305,460	4,270,050	4,433,564	4,578,561	4,818,729	4,649,708
52	Nikiski North Star	2,978,215	2,949,719	3,005,948	3,078,717	3,240,240	3,236,710	3,302,659	3,418,935	3,447,578	3,575,376	3,651,406	3,612,318
56	Kachemak Selo	717,801	737,330	864,059	990,916	901,003	949,605	938,067	904,910	1,019,928	857,945	827,746	820,563
62	Greatland Adventure Academy	-	-	-	-	-	-	-	-	-	-	-	-
63	Kaleidoscope Charter	1,203,725	1,623,062	2,690,311	2,445,615	2,470,419	2,523,533	2,627,044	2,777,780	3,290,076	3,804,685	3,844,902	3,474,617
64	Soldotna Montessori Charter	1,394,169	1,485,273	1,897,416	1,721,130	1,926,263	1,816,705	1,968,769	2,006,292	2,364,728	2,545,538	2,462,629	2,409,163
65	Aurora Borealis	1,595,612	1,599,148	2,683,321	1,878,345	1,945,308	2,137,878	2,140,269	2,208,526	2,548,408	2,732,051	2,974,406	2,706,259
66	Homer Flex	492,671	445,224	486,725	550,990	511,751	552,099	564,285	586,071	563,932	541,185	558,074	571,014
67	Kenai Alternative	621,920	586,475	680,220	767,649	840,587	863,016	974,641	932,865	1,077,342	1,120,869	1,269,461	1,273,500
68	Fireweed Academy	438,457	512,484	611,504	663,039	1,096,444	1,367,437	1,223,982	970,649	1,425,042	1,497,735	1,623,561	1,477,326
80	Connections Program	2,998,194	3,338,362	3,426,164	3,504,495	3,049,107	2,773,834	2,901,739	2,991,504	2,766,909	3,052,065	3,427,347	3,590,919

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

Loc	Description	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	Budget	
												FY17	FY18
01	Tebughna	506,054	487,874	565,615	598,585	535,388	616,632	699,178	607,332	669,678	674,149	756,748	611,116
03	Susan B English	870,493	839,677	965,427	982,826	966,484	996,791	1,015,899	1,058,476	1,128,469	1,007,822	902,717	1,014,190
04	Spring Creek	308,499	256,577	283,409	324,570	342,453	304,992	-	-	-	-	-	-
17	Soldotna Prep	-	-	-	-	-	-	-	-	2,282,763	2,153,184	2,699,850	2,702,355
44	Sterling	1,489,358	1,368,044	1,505,124	1,521,786	1,657,716	1,877,715	1,935,238	2,180,121	2,301,777	2,515,690	2,439,428	2,383,983
45	Tustumena	1,392,029	1,291,133	1,527,865	1,492,065	1,648,320	1,843,029	1,913,347	1,925,020	2,100,168	2,153,160	2,275,825	2,270,046
50	West Homer	2,126,580	2,103,329	2,218,223	2,297,827	2,436,502	2,649,978	2,756,651	3,145,196	3,203,395	3,232,685	3,274,492	3,305,596
53	Voznesenka	1,138,379	1,156,260	1,179,041	1,423,362	1,258,320	1,256,071	1,243,709	1,325,714	1,531,426	1,587,850	1,603,962	1,513,611
70	Board of Education	265,177	270,684	244,053	225,015	284,179	280,193	314,699	328,675	348,736	421,248	395,096	390,850
71	Superintendent	318,717	323,946	281,852	323,554	370,800	421,411	383,923	496,753	474,794	455,784	478,478	491,048
72	Asst Supt Admin Services	932,075	875,693	1,005,434	1,305,632	1,549,669	1,640,351	1,640,573	1,015,732	1,157,437	1,327,736	1,296,820	1,376,380
73	Asst Supt Instruction	404,982	320,359	329,187	350,135	364,918	610,267	585,243	466,486	333,280	516,727	505,527	479,283
74	Fiscal Services	701,339	781,091	820,247	779,047	663,102	747,548	850,236	838,165	985,470	969,137	931,044	874,831
75	Planning and Operations	221,467	199,972	298,746	339,028	316,448	1,748,860	373,052	1,784,744	503,595	408,940	276,689	275,867
76	Purchasing/Warehouse	397,325	300,353	224,916	280,576	699,633	776,937	669,903	809,949	808,269	765,822	804,068	801,637
77	Human Resources	710,307	873,768	886,537	932,083	880,333	952,156	979,740	953,247	981,236	1,153,325	1,180,605	1,324,195
78	Information Services	1,658,405	1,672,022	1,834,264	2,620,334	2,061,133	2,202,107	2,094,472	1,934,668	2,257,613	2,445,654	2,098,744	2,267,919
79	E-Rate Program	378,963	477,121	470,488	233,582	916,085	846,380	1,048,952	1,185,646	1,006,888	898,370	933,835	826,288
81	Special Services	1,398,529	1,606,210	2,466,361	3,258,419	3,224,808	3,952,667	4,315,754	3,689,418	4,312,172	4,661,328	4,379,787	3,538,545
83	DW - General	10,052,843	32,299,097	26,167,543	22,316,183	23,508,823	28,376,401	32,091,516	34,552,244	152,980,923	19,691,070	18,948,190	17,535,416
84	Elementary Ed/Curriculum	1,605,412	1,688,941	1,643,863	2,775,029	2,034,636	1,225,389	1,489,767	1,654,976	1,236,081	1,254,297	1,442,005	1,654,104
85	Secondary Ed/Pupil Activity	-	-	-	-	-	1,426,083	2,013,728	1,501,533	1,442,429	1,520,029	1,462,581	1,440,334
86	K-12/Assessment	-	-	-	-	-	881,487	1,230,385	1,106,696	1,241,675	1,301,443	1,163,700	680,892
87	DW - Health Services	129,935	140,393	141,661	161,678	229,715	219,261	241,884	246,744	211,954	232,188	241,325	278,033
92	Grants Administration	723,476	738,516	749,066	768,840	780,883	-	-	-	-	-	-	-
96	Unallocated	1,000,000	-	-	-	-	-	-	-	-	-	-	364,808
		<u>\$ 96,513,281</u>	<u>\$ 118,025,324</u>	<u>\$ 119,621,242</u>	<u>\$ 121,798,918</u>	<u>\$ 124,940,921</u>	<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,164,804</u>	<u>\$ 143,019,559</u>	<u>\$ 138,569,496</u>

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

Object	Description	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	Budget	
												FY17	FY18
3110	Superintendent	\$ 115,500	\$ 117,000	\$ 118,500	\$ 129,000	\$ 132,125	\$ 140,328	\$ 155,000	\$ 160,000	\$ 169,069	\$ 140,750	145,725	149,349
3120	Asst Superintendent - Certificated	220,339	114,800	106,000	109,430	110,853	113,070	123,782	127,500	55,447	132,500	138,040	142,354
3130	Principal/Assistant Principal	3,192,686	3,188,595	3,329,761	3,684,106	3,830,264	3,727,861	3,982,456	3,896,288	4,088,300	4,069,804	3,957,836	4,182,454
3140	Director/Coordinator - Certificated	830,405	855,183	870,197	923,812	831,330	1,000,960	993,587	951,986	940,130	914,021	815,357	818,368
3150	Teachers	29,803,804	31,143,020	33,194,640	35,618,752	36,445,853	37,496,289	38,504,533	39,302,844	39,986,682	39,903,220	39,542,173	40,533,456
3161	Extra Duty Compensation	418,173	441,775	435,678	611,427	634,214	599,864	610,591	628,609	583,666	544,698	612,533	759,987
3162	Emolument	57,850	14,022	51,916	55,817	76,779	126,491	119,481	148,502	75,901	115,191	90,398	52,143
3163	Prep Time	-	-	-	300	250	775	1,300	1,250	1,100	1,850	4,750	-
3171	Certificated Substitutes - w/certificat	325,693	404,985	405,489	476,062	386,386	439,211	442,437	426,514	560,412	467,231	500,220	523,260
3172	Temporary Salaries - Certificated	26,515	59,421	76,030	88,862	105,509	115,077	112,640	119,964	85,375	71,953	149,463	3,100
3173	Long Term Substitute - Certificated	303,700	399,458	438,630	427,054	425,518	357,822	335,205	366,308	288,384	401,716	386,918	240,355
3180	Specialists - Certificated	3,060,207	3,132,185	3,292,903	3,060,630	3,545,999	3,706,927	3,815,010	3,780,297	3,750,343	3,579,871	3,406,657	3,528,996
3190	Leave Payoff - Certificated	255,862	299,538	169,176	209,094	224,383	226,759	305,567	228,391	270,027	227,795	259,562	235,974
3191	R Factor - Certificated	-	-	18,000	-	-	-	-	-	-	-	-	-
3211	Asst Superintendent - Support	113,082	209,760	216,700	222,906	116,668	121,401	126,527	127,500	134,250	136,750	146,354	148,489
3212	Director/Coordinator - Support	106,614	109,023	104,040	110,323	220,732	225,147	348,934	452,026	471,666	535,489	441,582	427,500
3220	Specialists - Nurses	716,327	746,631	708,235	1,022,699	996,485	1,031,009	1,142,004	1,166,772	1,129,173	1,224,503	1,309,404	1,354,220
3230	Tutors/Aides	2,559,550	3,006,214	3,268,177	3,569,353	3,628,178	4,669,061	5,154,030	4,935,228	5,536,988	5,772,405	5,783,647	5,462,735
3240	Support Staff	4,475,967	4,783,734	5,048,802	5,352,125	5,258,050	5,547,482	5,676,657	5,869,672	6,130,327	6,215,334	6,040,306	6,247,039
3250	Maintenance/Custodians	2,550,341	2,626,593	2,715,978	2,837,915	2,753,650	2,872,308	2,889,943	3,012,479	3,087,371	3,184,853	3,284,881	3,165,616
3272	Activity Bus Drivers	115	-	2,695	3,502	13,681	8,580	6,657	5,527	6,146	3,649	2,375	-
3291	Substitutes - Non-Certificated	237,515	267,694	258,641	259,683	293,090	311,733	316,358	312,072	337,460	357,000	416,813	395,963
3292	Extra Duty Compensation - Support	311,808	314,714	313,715	358,008	418,661	399,728	383,161	410,805	372,854	436,111	486,868	343,190
3293	Long Term Substitutes - Support	48,434	31,622	18,872	53,619	10,468	20,487	28,959	33,207	26,600	29,609	81,984	5,000
3294	Temporary Salaries - Support	160,094	200,780	187,203	221,896	239,066	253,823	266,898	239,449	209,806	166,284	206,290	140,938
3295	Overtime	63,363	125,472	56,737	61,578	54,993	70,227	59,638	69,850	74,625	62,785	101,629	45,558
3296	Certificated Substitutes - w/o certifice	297,355	347,346	391,432	323,522	366,489	394,903	430,186	453,035	469,077	504,021	522,032	286,177
3300	Leave Payoff - Support	188,213	321,046	258,510	359,754	333,801	204,311	307,165	324,374	208,265	211,455	68,600	49,468
3511	Health Insurance	9,526,747	10,093,355	11,921,861	13,529,785	13,486,191	14,775,278	16,127,857	17,225,219	18,986,686	22,434,336	22,906,150	21,619,149
3512	Life Insurance	128,045	134,577	116,172	94,841	98,041	102,565	104,420	107,546	114,000	113,312	110,030	100,298
3520	Unemployment Insurance	85,848	105,887	39,881	117,223	151,544	147,041	129,478	107,248	75,181	49,408	97,394	100,396
3541	FICA Medicare	458,173	479,384	511,693	559,145	571,501	598,472	635,581	656,256	666,211	669,382	709,147	726,703
3542	FICA Contribution	914,106	995,201	1,037,102	1,126,411	1,086,196	1,178,348	1,297,912	1,314,793	1,363,939	1,436,073	1,477,418	1,435,782
3550	TRS Retirement	9,449,054	4,865,499	5,170,332	5,519,989	5,683,133	5,858,595	6,024,238	6,113,673	6,203,227	6,187,965	6,165,088	6,297,236
3559	TRS On-Behalf	-	17,195,551	13,021,959	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,461,098	7,059,734
3560	PERS Retirement	2,273,411	2,559,255	2,663,428	2,883,039	2,874,792	3,222,825	3,415,618	3,465,403	3,691,531	3,804,970	3,788,977	3,727,645
3569	PERS On-Behalf	-	2,126,596	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	786,749	554,310
3631	Workers' Comp	718,125	889,163	788,442	914,243	840,684	709,013	554,226	658,089	729,823	973,522	1,201,479	1,194,195

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

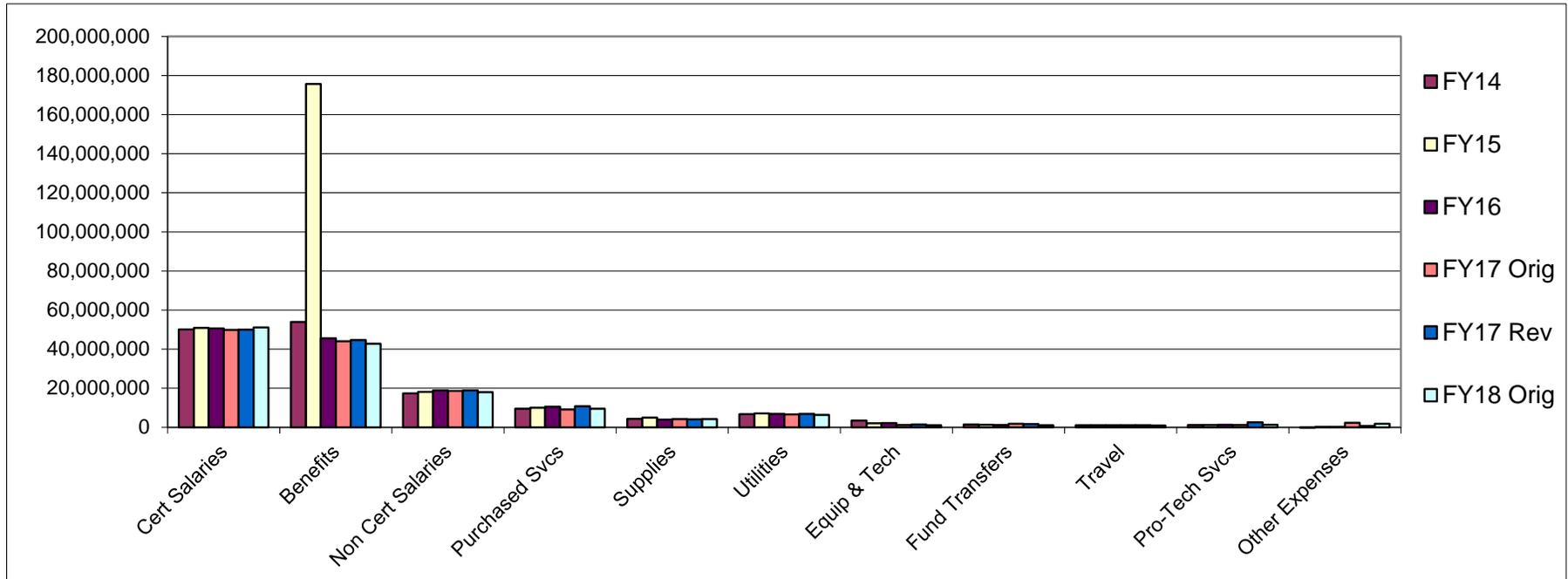
Object	Description	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	Budget	
												FY17	FY18
4100	Professional/Technical Svcs	343,981	374,678	557,299	1,262,644	872,228	896,738	1,003,902	1,028,845	1,036,513	1,041,480	2,467,802	1,120,298
4121	In-Kind Professional/Technical	17,500	40,500	51,500	45,771	50,636	55,884	48,560	58,070	66,366	62,561	63,700	65,000
4140	Professional/Technical Legal	87,706	74,953	44,459	21,268	47,409	39,498	85,890	88,479	107,734	179,450	100,000	100,000
4150	Professional/Technical Medical	2,490	4,154	971	648	586	16	185	1,228	3,098	3,005	2,525	2,975
4200	Travel	441,110	522,675	-	-	-	-	-	-	-	-	-	-
4201	* Travel - Meals			72,595	71,032	65,781	110,721	108,698	105,272	94,831	95,091	86,104	77,434
4202	* Travel - Mileage			221,694	214,763	220,241	244,165	263,097	274,684	255,295	221,748	237,247	238,173
4203	* Travel - Other			294,669	282,545	285,592	355,251	436,399	376,402	418,002	407,327	441,646	363,806
4250	Student Travel	38,496	27,347	145,873	173,041	326,404	379,589	319,705	340,237	362,877	300,956	306,938	276,127
4310	Water and Sewage	207,793	206,107	199,211	217,869	201,177	233,412	260,201	250,169	238,310	267,000	275,661	252,421
4320	Garbage	94,713	94,592	106,777	115,275	127,177	123,479	129,361	139,640	141,842	145,416	146,617	131,029
4331	Postage	73,774	74,055	69,228	69,393	58,293	57,366	60,547	46,915	50,227	47,793	49,280	44,550
4332	Telephone	504,649	469,238	412,655	584,089	687,352	785,727	798,834	858,096	970,421	1,088,629	1,039,561	942,500
4350	In-Kind Utilities	54,833	56,114	75,458	67,017	63,364	79,771	68,739	74,374	83,989	85,200	89,900	89,900
4360	Electricity	2,663,619	2,572,860	3,049,692	2,677,963	3,033,041	3,271,275	3,122,455	3,540,745	3,830,231	3,846,152	3,634,807	3,132,446
4370	Natural/Bottled Gas	797,206	943,745	947,339	1,082,266	1,123,333	1,124,124	1,130,894	1,057,618	1,295,830	1,115,105	1,293,219	1,208,683
4380	Fuel for Heating	945,963	1,306,592	1,088,296	983,223	1,373,638	1,454,751	1,263,047	838,553	497,416	325,127	351,132	630,567
4401	Freight Costs	6,614	11,092	9,118	14,072	11,736	21,789	50,096	14,213	20,044	17,884	12,512	11,128
4402	Purchased Services	794,040	1,226,728	928,403	1,080,397	908,834	1,879,394	620,895	507,459	474,108	431,976	486,544	(297,700)
4403	In-Kind Custodial Services	101,874	103,440	109,110	105,719	111,230	119,318	109,859	108,150	112,608	112,608	117,645	118,063
4404	In-Kind Maintenance	5,367,784	5,668,033	6,019,888	6,658,971	6,357,800	6,668,656	6,570,596	6,957,118	7,366,727	7,509,321	7,841,201	7,967,751
4408	Purchased Service - Copiers	219,612	232,238	233,833	115,976	116,870	116,950	119,355	120,207	132,484	132,429	124,626	86,551
4409	Purchased Service - Riso	468	384	480	504	-	-	-	-	-	-	-	-
4410	Rental - Buildings	447,693	414,454	403,814	433,860	499,325	520,148	508,586	524,152	564,217	533,733	519,386	(261,006)
4430	Repair & Maintenance Agreement	133,815	80,502	144,598	135,822	105,022	216,747	265,345	189,688	275,044	491,547	373,213	447,908
4450	Liability Insurance	1,292,931	1,202,957	1,249,792	1,684,763	1,878,434	1,858,912	1,330,028	1,112,803	1,130,399	1,341,090	1,341,090	1,419,726
4452	Student Accident Insurance	-	-	-	-	-	-	-	-	-	12,068	20,658	-
4501	Supplies	3,372,629	3,923,191	3,673,778	3,411,097	3,187,105	4,991,268	4,258,341	3,885,784	4,166,327	3,053,094	3,323,276	3,460,897
4502	Discretionary Materials	110,850	113,785	115,137	120,916	118,971	121,131	137,714	134,529	137,053	131,496	150,169	148,756
4503	Software	-	-	77,767	621,318	755,194	890,212	779,531	342,696	716,943	733,142	602,488	587,882
4560	Inventory Adjustment	(48,432)	(5,953)	(115,625)	24,001	(3,868)	21,108	12,010	8,767	(16,104)	17,060	-	-
4580	Gas and Oil	34,534	27,445	32,234	29,957	28,973	33,781	40,815	34,631	40,896	27,965	34,553	33,325
4850	Stipends	19,980	20,520	29,335	33,600	33,600	33,600	33,600	33,600	33,600	33,600	33,600	33,600
4901	Other Expenses	165,620	173,854	188,757	235,983	305,319	230,544	104,631	128,302	98,946	98,304	780,789	1,990,752
4902	Career Development	83,476	68,690	91,593	102,723	101,050	133,656	136,303	116,483	122,854	138,485	163,715	205,715
4903	Professional Dues	33,233	34,795	33,419	37,043	34,723	35,370	33,903	30,706	31,627	31,944	32,041	32,445
4904	Physical Exam Reimbursement	24,835	18,887	20,169	30,827	29,919	18,607	514	460	375	590	375	-
4906	Moving Expenses	-	-	-	3,000	-	-	-	5,000	12,707	8,999	1,930	-
4950	Indirect Costs	(220,351)	(282,775)	(271,559)	(482,204)	(481,665)	(343,629)	(274,904)	(385,737)	(283,032)	(222,976)	(373,550)	(377,698)
5101	Equipment	612,103	418,951	(146,741)	225,384	966,118	669,891	883,513	1,961,047	690,091	584,780	123,944	37,735
5102	Equipment - Technology	970,400	807,681	1,471,586	1,678,632	1,117,035	1,403,752	1,751,005	1,564,997	1,380,436	1,599,830	1,362,216	1,090,620
5500	Transfer to Other Funds	2,722,720	4,293,736	4,451,076	830,279	362,104	1,564,250	816,836	1,424,759	1,300,000	1,200,000	1,755,072	1,100,000
		\$ 96,513,282	\$ 118,025,324	\$ 119,621,242	\$ 121,798,918	\$ 124,940,921	\$ 138,995,990	\$ 145,234,534	\$ 149,334,044	\$ 272,731,469	\$ 142,197,867	\$ 143,019,559	\$ 138,569,496

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Object Code (in Dollars)

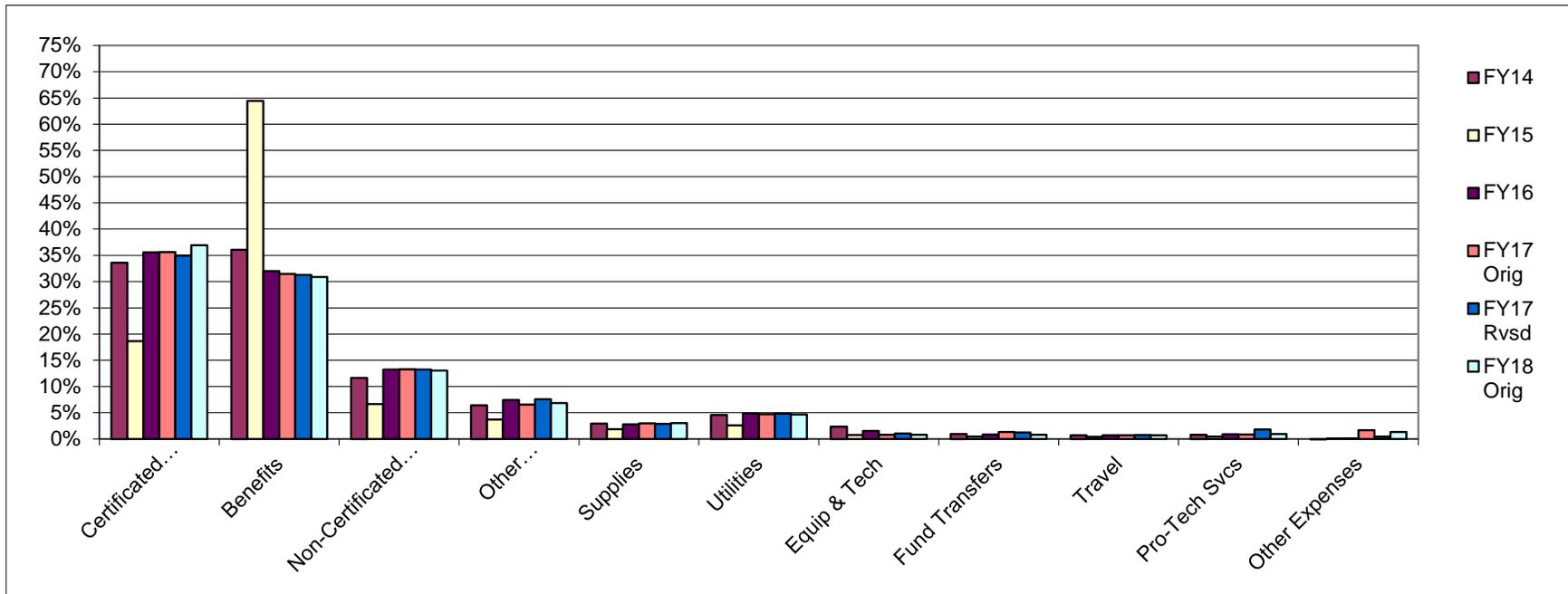
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY14	50,138,453	53,882,746	17,411,996	9,535,498	4,406,407	6,806,110	3,526,044	1,424,759	1,096,595	1,176,622	(71,186)	149,334,044
FY15	50,854,835	175,725,151	18,194,608	10,071,173	5,045,115	7,108,266	2,070,527	1,300,000	1,131,005	1,213,712	17,077	272,731,469
FY16	50,570,600	45,536,308	18,840,247	10,582,656	3,962,756	6,920,422	2,184,610	1,200,000	1,025,122	1,286,496	88,646	142,197,863
FY17 Orig	49,861,031	44,058,755	18,585,073	9,186,118	4,174,748	6,582,065	1,136,415	1,855,072	1,011,271	1,224,103	2,344,679	140,019,330
FY17 Rev	50,009,632	44,703,530	18,892,765	10,836,874	4,110,486	6,880,177	1,486,160	1,755,072	1,071,935	2,634,027	638,900	143,019,558
FY18 Orig	51,169,796	42,815,448	18,071,893	9,492,421	4,230,860	6,432,096	1,128,355	1,100,000	955,540	1,288,273	1,884,814	138,569,496
Change from Rsvd	1,160,164	(1,888,082)	(820,872)	(1,344,453)	120,374	(448,081)	(357,805)	(655,072)	(116,395)	(1,345,754)	1,245,914	(4,450,062)
Change %	2.32%	-4.22%	-4.34%	-12.41%	2.93%	-6.51%	-24.08%	-37.32%	-10.86%	-51.09%	195.01%	-3.11%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Object Code (Percentage)

	Certificated Salaries	Benefits	Non-Certificated Salaries	Other Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY14	33.57%	36.08%	11.66%	6.39%	2.95%	4.57%	2.36%	0.95%	0.73%	0.79%	-0.05%	100.00%
FY15	18.65%	64.43%	6.67%	3.69%	1.85%	2.60%	0.76%	0.48%	0.41%	0.45%	0.01%	100.00%
FY16	35.56%	32.02%	13.25%	7.44%	2.79%	4.88%	1.54%	0.84%	0.72%	0.90%	0.06%	100.00%
FY17 Orig	35.61%	31.47%	13.27%	6.56%	2.98%	4.72%	0.81%	1.32%	0.72%	0.87%	1.67%	100.00%
FY17 Rvsd	34.97%	31.26%	13.21%	7.58%	2.87%	4.80%	1.04%	1.23%	0.75%	1.84%	0.45%	100.00%
FY18 Orig	36.93%	30.90%	13.04%	6.85%	3.05%	4.65%	0.81%	0.79%	0.69%	0.93%	1.36%	100.00%
Change from Rvsd	1,160,164	(1,888,082)	(820,872)	(1,344,453)	120,374	(448,081)	(357,805)	(655,072)	(116,395)	(1,345,754)	1,245,914	-4,450,062
Change %	2.32%	-4.22%	-4.34%	-12.41%	2.93%	-6.51%	-24.08%	-37.32%	-10.86%	-51.09%	195.01%	-3.11%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

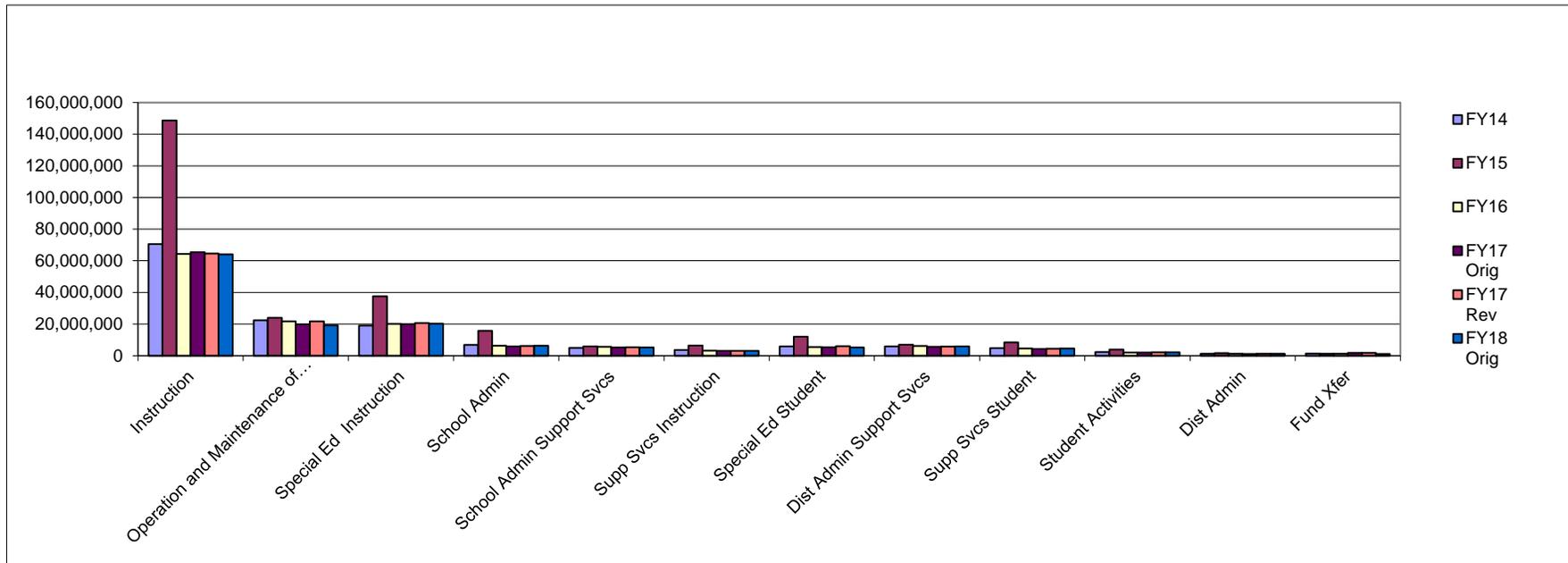
General Fund Expenditures by Function

Function	Description	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	Budget	
												FY17	FY18
4100	Regular Instruction	\$ 39,585,816	\$ 50,351,647	\$ 50,759,599	\$ 52,296,794	\$ 53,790,678	\$ 58,733,531	\$ 61,694,671	\$ 63,972,937	\$ 142,286,159	\$ 57,622,739	\$ 57,778,058	\$ 57,741,535
4120	Bilingual/Bicultural Instruction	681,175	735,921	730,756	790,627	781,043	841,179	948,202	976,032	1,102,628	1,272,796	1,030,071	520,914
4130	Gifted/Talented Instruction	612,686	614,132	637,368	703,810	711,888	765,205	785,215	824,514	872,292	788,609	809,996	779,667
4140	Alternative Instruction	2,950,566	3,279,291	3,411,012	3,495,646	2,962,447	2,638,288	2,747,567	2,866,273	2,650,125	2,786,593	3,294,615	3,449,411
4160	Vocational Instruction	1,532,229	1,431,086	1,450,663	1,656,355	1,537,674	1,678,038	2,506,644	1,969,480	1,812,345	1,799,411	1,716,314	1,621,334
4200	Special Education-Instruction	9,513,798	12,667,079	13,073,837	13,476,190	14,494,766	17,676,414	19,959,414	19,130,390	37,637,162	20,210,405	20,628,770	20,264,760
4220	Special Services-Student	3,528,292	4,357,216	4,567,626	4,709,846	5,016,857	5,614,026	6,106,612	5,964,489	12,031,525	5,523,880	6,012,699	5,313,458
4300	Support Services - Student	-	177,010	592,573	381,578	458,489	647,171	854,038	923,860	4,379,088	389,918	282,600	239,759
4320	Guidance Services	1,577,171	1,964,955	1,713,604	1,706,701	1,709,818	1,807,051	1,964,689	2,009,857	2,013,356	2,014,406	1,945,649	1,984,788
4330	Health Services	1,277,805	1,419,694	1,262,670	1,637,960	1,724,686	1,784,290	1,922,560	1,979,518	2,004,190	2,189,382	2,262,924	2,300,064
4350	Support Services - Instruction	870,614	1,318,411	1,248,075	1,528,262	1,211,202	1,803,130	2,373,288	2,481,700	5,110,461	2,030,116	1,709,329	1,739,657
4352	Library Services	1,191,152	1,072,981	1,042,949	1,080,187	1,130,468	1,071,105	1,122,296	1,215,050	1,277,499	1,279,859	1,361,668	1,397,550
4400	School Administration	4,712,425	5,636,598	5,478,640	5,946,292	6,216,908	6,223,151	6,865,731	6,794,017	15,775,084	6,318,128	6,147,045	6,342,388
4450	School Administration - Support	3,415,962	3,771,157	3,991,261	4,126,102	4,130,405	4,546,846	4,768,282	4,943,625	5,958,303	5,625,356	5,346,479	5,240,851
4510	District Administration - Support	-	134,097	82,435	64,803	75,810	99,499	161,488	146,311	670,584	62,271	46,975	48,193
4511	Board of Education	265,177	270,684	244,053	225,016	284,179	280,193	314,699	328,675	348,736	424,055	395,096	390,850
4512	Office of Superintendent	322,963	313,395	281,852	323,554	370,800	421,411	383,924	496,753	474,794	306,372	334,275	344,241
4513	Assistant Superintendent - Instruction	238,421	231,997	226,244	241,907	247,131	259,672	272,637	289,515	179,401	329,750	352,876	306,563
4515	Communications	-	-	-	-	-	-	-	-	-	143,753	138,072	140,511
4550	District Administration Support Svcs	142,878	811,890	369,974	357,970	232,901	360,586	404,085	424,397	1,262,900	149,609	111,246	101,150
4551	Fiscal Services	701,339	781,091	820,247	779,047	663,102	747,548	850,236	838,165	985,470	1,022,534	931,044	874,831
4552	Internal Services	524,009	403,487	302,002	400,702	801,253	884,093	795,703	947,964	977,152	1,008,039	933,634	943,050
4553	Staff Services	700,802	807,438	878,512	936,384	878,971	932,317	964,206	924,065	993,941	1,018,031	1,028,541	1,065,710
4555	Information Services	889,255	893,981	1,122,068	1,896,968	1,257,510	1,357,990	1,308,039	1,486,854	1,394,349	1,598,229	1,357,965	1,461,542
4556	Assistant Superintendent-Admin Svcs.	661,992	616,119	832,636	1,143,250	1,224,872	1,958,786	1,190,146	862,922	995,953	1,044,518	1,035,418	1,123,219
4557	Indirect Costs	145,673	231,466	240,387	316,412	332,858	369,326	334,190	371,239	306,039	303,602	326,450	322,302
4600	Operation and Maintenance of Plant	16,142,036	17,687,432	18,529,531	18,982,117	20,215,124	21,793,286	20,647,930	22,443,817	24,009,582	21,736,957	21,804,307	19,233,721
4700	Pupil Activity	1,606,325	1,751,011	1,279,692	1,764,159	2,116,977	2,137,608	2,171,206	2,296,866	3,922,351	1,998,548	2,142,370	2,177,477
4900	Fund Transfers	1,732,720	4,293,736	4,451,076	830,279	362,104	1,564,250	816,836	1,424,759	1,300,000	1,200,000	1,755,072	1,100,000
Total Expenditures		\$ 95,523,281	\$ 118,025,002	\$ 119,621,342	\$ 121,798,918	\$ 124,940,921	\$ 138,995,990	\$ 145,234,534	\$ 149,334,044	\$ 272,731,469	\$ 142,197,866	\$ 143,019,558	\$ 138,569,496

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Function (in Dollars)

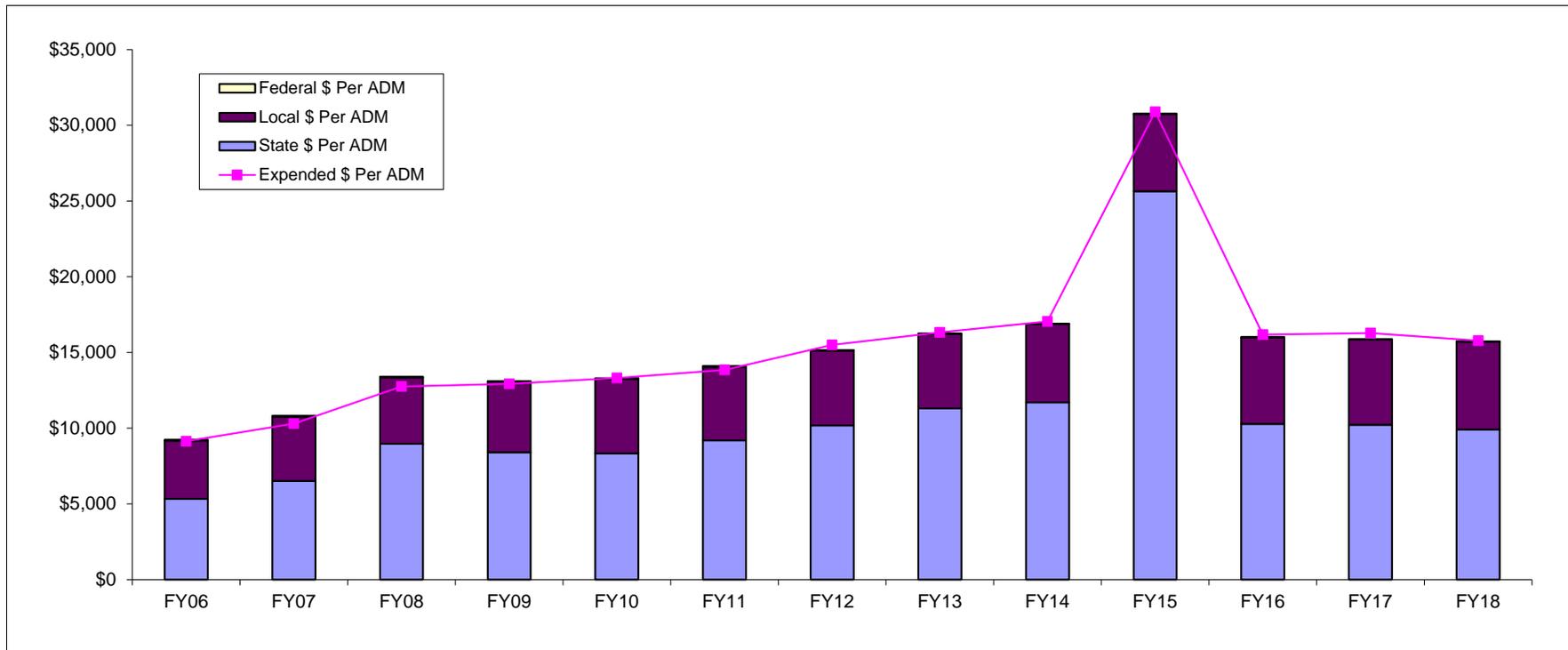
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Total
FY14	70,609,236	22,443,817	19,130,390	6,794,017	4,943,625	3,696,749	5,964,489	5,855,606	4,913,235	2,296,866	1,261,255	1,424,759	149,334,044
FY15	148,723,548	24,009,582	37,637,162	15,775,084	5,958,303	6,387,960	12,031,525	6,915,805	8,396,635	3,922,351	1,673,514	1,300,000	272,731,469
FY16	64,270,148	21,736,957	20,210,405	6,318,128	5,625,356	3,309,975	5,523,880	6,144,562	4,593,706	1,998,548	1,266,201	1,200,000	142,197,866
FY17 Orig	65,415,926	19,935,945	20,016,982	5,890,185	5,225,073	3,094,841	5,423,040	5,598,558	4,336,811	2,069,366	1,157,531	1,855,072	140,019,330
FY17 Rev	64,629,054	21,804,307	20,628,770	6,147,045	5,346,479	3,070,997	6,012,699	5,724,298	4,491,173	2,142,370	1,267,294	1,755,072	143,019,558
FY18 Orig	64,112,861	19,233,721	20,264,760	6,342,388	5,240,851	3,137,207	5,313,458	5,891,804	4,524,611	2,177,477	1,230,358	1,100,000	138,569,496
Change from Rev	(516,193)	(2,570,586)	(364,010)	195,343	(105,628)	66,210	(699,241)	167,506	33,438	35,107	(36,936)	(655,072)	(4,450,062)
Change %	-0.80%	-11.79%	-1.76%	3.18%	-1.98%	2.16%	-11.63%	2.93%	0.74%	1.64%	-2.91%	0.00%	-3.11%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Budget Revenues vs. Expenditures

												Budget	
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
AADM/ADM*	9,388.83	9,368.14	9,249.70	9,255.77	9,144.67	9,025.06	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60	8,781	8,781
Local \$	\$36,062,422	\$39,768,638	\$40,397,904	\$43,310,240	\$45,014,404	\$43,703,109	\$44,282,923	\$43,847,163	\$45,323,929	\$45,027,555	\$50,089,629	\$49,418,432	\$50,918,432
Local \$ Per ADM	\$3,841	\$4,245	\$4,367	\$4,679	\$4,922	\$4,842	\$4,937	\$4,931	\$5,174	\$5,101	\$5,700	\$5,628	\$5,799
State \$	\$50,113,534	\$61,075,422	\$82,980,305	\$77,791,520	\$76,214,720	\$83,001,993	\$91,374,686	\$100,482,008	\$102,583,231	\$226,345,214	\$90,440,989	\$89,843,021	\$87,129,086
State \$ Per ADM	\$5,338	\$6,519	\$8,971	\$8,405	\$8,334	\$9,197	\$10,187	\$11,300	\$11,710	\$25,640	\$10,292	\$10,232	\$9,922
Federal \$	\$544,168	\$492,697	\$549,256	\$288,038	\$408,492	\$593,496	\$343,617	\$164,384	\$200,451	\$211,375	\$287,646	\$200,000	\$200,000
Federal \$ Per ADM	\$58	\$53	\$59	\$31	\$45	\$66	\$38	\$18	\$23	\$24	\$33	\$23	\$23
Revenue \$	\$86,720,124	\$101,336,757	\$123,927,465	\$121,389,798	\$121,637,616	\$127,298,598	\$136,001,226	\$144,493,555	\$148,107,611	\$271,584,144	\$140,818,264	\$139,461,453	\$138,247,518
Revenue \$ Per ADM	\$9,237	\$10,817	\$13,398	\$13,115	\$13,301	\$14,105	\$15,163	\$16,250	\$16,906	\$30,764	\$16,025	\$15,882	\$15,744
Expended \$	\$85,821,922	\$96,513,281	\$118,025,002	\$119,621,242	\$121,798,918	\$124,940,921	\$138,995,990	\$145,234,534	\$149,334,044	\$272,731,469	\$142,197,864	\$143,019,559	\$138,569,496
Expended \$ Per ADM	\$9,141	\$10,302	\$12,760	\$12,924	\$13,319	\$13,844	\$15,496	\$16,333	\$17,046	\$30,894	\$16,182	\$16,287	\$15,781



* Adjusted Average Daily Membership FY06 - FY16

* Estimate Average Daily Membership FY17 - FY18

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

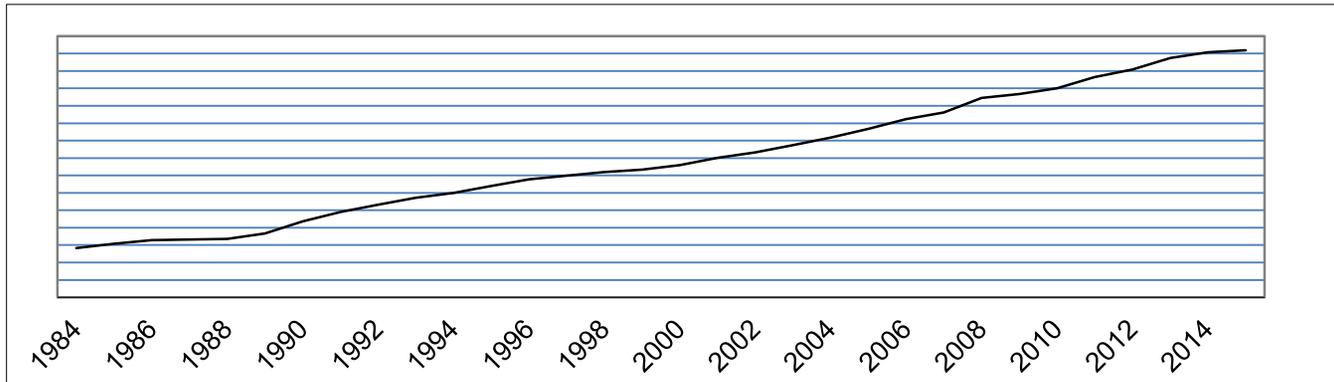
	Actual										Projected	
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
General Fund:												
Reserved	\$ 4,308,511	\$ 9,058,171	\$ 9,645,680	\$ 9,071,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	9,183,137	7,615,732	6,833,310	6,192,633	-	-	-	-	-	-	-	-
Undesignated	-	2,720,208	4,683,677	5,737,714	-	-	-	-	-	-	-	-
Total General Fund	\$ 13,491,648	\$ 19,394,111	\$ 21,162,667	\$ 21,001,365	\$ -							
Special Revenue Funds:												
Reserved	\$ 288,282	\$ 254,471	\$ 267,430	\$ 393,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	2,112,873	-	-	-	-	-	-	-	-	-	-	-
Undesignated	-	5,179,038	8,729,160	7,770,103	-	-	-	-	-	-	-	-
Total Special Revenue Funds	\$ 2,401,155	\$ 5,433,509	\$ 8,996,590	\$ 8,163,629	\$ -							
Total Fund Balance	\$ 15,892,803	\$ 24,827,620	\$ 30,159,257	\$ 29,164,994	\$ -							
General Fund:												
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 2,160,675	\$ 1,978,610	\$ 1,715,712	\$ 1,687,933	\$ 707,220	\$ 2,064,255	\$ 1,687,933	\$ 1,687,933
Restricted	-	-	-	-	892,467	983,984	1,485,931	2,471,131	2,988,996	3,307,934	1,988,996	1,988,996
Committed	-	-	-	-	-	-	-	-	-	4,200,580	4,157,085	4,157,085
Assigned	-	-	-	-	14,513,862	10,593,166	10,131,139	8,120,850	5,655,347	3,625,958	950,325	950,325
Unassigned	-	-	-	-	5,792,038	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326	3,074,301
Total General Fund	\$ -	\$ -	\$ -	\$ -	\$ 23,359,042	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 12,738,665	\$ 11,858,640
Special Revenue Funds:												
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 284,397	\$ 366,559	\$ 218,298	\$ 467,256	\$ 271,235	\$ 233,827	\$ 235,000	\$ 235,000
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	7,787,245	6,783,452	6,744,505	5,623,019	5,389,396	5,568,658	816,688	807,689
Unassigned	-	-	-	-	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)
Total Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ 8,026,666	\$ 7,105,035	\$ 6,917,827	\$ 6,045,299	\$ 5,615,655	\$ 5,757,509	\$ 1,006,712	\$ 997,713
Total Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 31,385,708	\$ 27,469,313	\$ 26,541,126	\$ 24,442,165	\$ 22,865,196	\$ 21,627,450	\$ 13,745,377	\$ 12,856,353

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Anchorage Consumer Price Index (CPI)

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1985	105.80	2.50	1.85%	2001	155.20	4.30	2.85%
1986	107.80	2.00	4.13%	2002	158.20	3.00	1.93%
1987	108.20	0.40	2.42%	2003	162.50	4.30	2.72%
1988	108.60	0.40	1.89%	2004	166.70	4.20	2.58%
1989	111.70	3.10	0.37%	2005	171.80	5.10	3.06%
1990	118.60	6.90	0.37%	2006	177.30	5.50	3.20%
1991	124.00	5.40	6.18%	2007	181.24	3.94	2.22%
1992	128.20	4.20	4.55%	2008	189.50	8.26	4.56%
1993	132.20	4.00	3.39%	2009	191.75	2.25	1.19%
1994	135.00	2.80	2.12%	2010	195.15	3.40	1.77%
1995	138.90	3.90	2.89%	2011	201.43	6.28	3.22%
1996	142.70	3.80	2.74%	2012	205.92	4.49	2.23%
1997	144.80	2.10	1.47%	2013	212.38	6.46	3.14%
1998	146.90	2.10	1.45%	2014	215.81	3.43	1.62%
1999	148.40	1.50	1.02%	2015	216.91	1.10	0.51%
2000	150.90	2.50	1.68%	2016	217.83	0.92	0.42%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Local Government	Federal	State	Other Revenue	Total
2007-08	37,701,117	549,257	82,980,305	2,696,786	123,927,465
2008-09	41,146,945	288,038	77,791,520	2,163,295	121,389,798
2009-10	42,983,376	408,492	76,214,720	2,031,028	121,637,616
2010-11	42,588,135	593,496	83,001,993	1,114,974	127,298,598
2011-12	43,251,135	343,617	91,374,686	1,031,788	136,001,226
2012-13	43,000,000	164,384	100,482,008	847,163	144,493,555
2013-14	43,500,000	200,451	102,583,231	1,823,929	148,107,611
2014-15	44,013,525	211,375	226,345,214	1,014,030	271,584,144
2015-16	48,238,432	287,646	90,440,989	1,851,197	140,818,264
2016-17*	48,238,432	200,000	88,433,470	1,180,000	138,051,902

*Fiscal Year 2016-17 Audit is not complete, these are budgeted numbers.

FY 2017 Local Educational Support and Taxation Information

Local School Support Information

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

District FY2017 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Local Effort	103,497,913	28,617,196	13,390,934	24,777,280	4,193,230	27,211,000
Allowable Excess	<u>101,857,153</u>	<u>35,334,999</u>	<u>12,234,371</u>	<u>24,465,664</u>	<u>7,401,918</u>	<u>45,395,177</u>
Total Allowable Local	205,355,066	63,952,195	25,625,305	49,242,944	11,595,148	72,606,177
FY2017 Budgeted Local +	205,283,878	54,169,000	24,994,100	48,238,432	10,277,500	55,841,300
Amount under State Cap	71,188	9,783,195	631,205	1,004,512	1,317,648	16,764,877
Percent of Cap Support	99.97%	84.70%	97.54%	97.96%	88.64%	76.91%

Source Document: Alaska Department of Education and Early Development - FY2017 Foundation Program (Mindy Lobaugh)

+ Cannot exceed the total allowable local

Local Taxation Information

The purpose of the chart below is to show how each municipality taxes its constituents to pay for the local educational support shown in the chart above.

Municipalities	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
<i>Property Tax</i>						
General Government Boro	-0.140	4.302	0.000	4.500	0.000	9.984 **
Education	<u>6.840</u>	<u>6.516</u>	<u>6.700</u> *	<u>0.000</u>	<u>10.750</u>	<u>0.000</u>
Educationally Related Property Tax Millage	6.700	10.818	6.700	4.500	10.750	9.984
<i>Sales Tax</i>						
Sales Tax Rate	0.00%	0.00%	5.00%	3.00% ***	0.00%	0.00%

Source Document: Alaska Taxable 2016 <http://commerce.alaska.gov/DNN/Portals/4/Repository/Taxable/13Taxable.pdf>

* Reported as Education/administration for Juneau

**Reported as Borough/Education for Mat-Su

***Seasonal sales tax exemption from September 1 - May 31 on nonprepared food items.

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

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

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

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

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

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Budget	FY18 Budget	FY19 Estimate	FY20 Estimate	FY21 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 148,107,611	\$ 271,584,144	\$ 140,818,264	\$ 139,461,453	\$ 138,247,518	\$ 137,700,760	\$ 137,685,283	\$ 137,011,991
Food Service Fund Revenues	3,011,198	2,993,194	2,970,743	3,213,500	3,213,500	3,213,500	3,213,500	3,213,500
Student Transportation Fund Revenues	7,729,490	8,092,216	8,150,227	8,183,034	7,480,340	7,507,727	7,507,727	7,507,727
Other Governmental Revenues	9,233,064	8,303,778	8,097,100	8,771,798	6,959,440	7,518,530	7,492,250	7,350,859
Special Revenue Fund Total Revenues	19,973,752	19,389,188	19,218,070	20,168,332	17,653,280	18,239,757	18,213,477	18,072,086
Governmental Fund Revenues	<u>\$ 168,081,363</u>	<u>\$ 290,973,332</u>	<u>\$ 160,036,334</u>	<u>\$ 159,629,785</u>	<u>\$ 155,900,798</u>	<u>\$ 155,940,517</u>	<u>\$ 155,898,760</u>	<u>\$ 155,084,077</u>
Governmental Fund Expenditures								
General Fund Expenditures	\$ 147,909,285	\$ 271,431,469	\$ 140,997,864	\$ 141,264,487	\$ 137,469,496	\$ 141,518,885	\$ 144,323,263	\$ 147,183,727
Food Service Fund Expenditures	4,186,999	4,277,516	4,226,122	4,543,445	4,429,369	4,429,369	4,429,369	4,429,369
Student Transportation Fund Expenditures	8,046,415	7,942,817	7,994,914	8,278,131	7,701,700	7,701,700	7,701,700	7,701,700
Other Governmental Expenditures	10,037,625	8,898,499	8,055,180	13,425,795	7,189,257	7,189,257	7,189,257	7,189,257
Special Revenue Fund Total Expenditures	22,271,039	21,118,832	20,276,216	26,247,371	19,320,326	19,320,326	19,320,326	19,320,326
Total Governmental Fund Expenditures	<u>\$ 170,180,324</u>	<u>\$ 292,550,301</u>	<u>\$ 161,274,080</u>	<u>\$ 167,511,858</u>	<u>\$ 156,789,822</u>	<u>\$ 153,649,954</u>	<u>\$ 156,454,332</u>	<u>\$ 159,314,796</u>
General Fund Revenues Over (Under) Expenditures	198,326	152,675	(179,600)	(1,803,034)	778,022	(3,818,125)	(6,637,980)	(10,171,736)
Transfers Out	(1,424,759)	(1,300,000)	(1,200,000)	(1,755,072)	(1,100,000)	(1,200,000)	(1,200,000)	(1,200,000)
Net Change in Fund Balance	(1,226,433)	(1,147,325)	(1,379,600)	(3,558,106)	(321,978)	(5,018,125)	(7,837,980)	(11,371,736)
General Fund Balance, Beginning of Year	19,623,299	18,396,866	17,249,541	15,869,941	12,311,835	11,989,857	6,971,732	(866,248)
General Fund Balance, End of Year	<u>\$ 18,396,866</u>	<u>\$ 17,249,541</u>	<u>\$ 15,869,941</u>	<u>\$ 12,311,835</u>	<u>\$ 11,989,857</u>	<u>\$ 6,971,732</u>	<u>\$ (866,248)</u>	<u>\$ (12,237,984)</u>
Special Revenue Fund Revenues Over (Under) Expenditures	(2,297,287)	(1,729,644)	(1,058,146)	(6,079,039)	(1,667,046)	(1,080,569)	(1,106,849)	(1,248,240)
Transfers in	1,424,759	1,300,000	1,200,000	1,755,072	1,100,000	1,200,000	1,200,000	1,200,000
Net Change in Fund Balance	(872,528)	(429,644)	141,854	(4,323,967)	(567,046)	119,431	93,151	(48,240)
Special Revenue Fund Balance, Beginning of Year	6,917,827	6,045,299	5,615,655	5,757,509	1,433,542	866,496	985,927	1,079,078
Special Revenue Fund Balance, End of Year	<u>\$ 6,045,299</u>	<u>\$ 5,615,655</u>	<u>\$ 5,757,509</u>	<u>\$ 1,433,542</u>	<u>\$ 866,496</u>	<u>\$ 985,927</u>	<u>\$ 1,079,078</u>	<u>\$ 1,030,838</u>
Total Governmental Fund Balance, Beginning of Year	26,541,126	24,442,165	22,865,196	21,627,450	13,745,377	12,856,353	7,957,659	212,830
Total Governmental Fund Balance, End of Year	<u>\$ 24,442,165</u>	<u>\$ 22,865,196</u>	<u>\$ 21,627,450</u>	<u>\$ 13,745,377</u>	<u>\$ 12,856,353</u>	<u>\$ 7,957,659</u>	<u>\$ 212,830</u>	<u>\$ (11,207,146)</u>

Assumptions:

- FY18 based on estimates made for FY18 budget
- FY19, FY20 and FY21 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY19, FY20 and FY21 Pupil Transportation Fund and Other Governmental Funds estimates assume revenues offset expenditures each year

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

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Budget	FY18 Estimate	FY19 Estimate	FY20 Estimate	FY21 Estimate
Twenty Day Enrollment	8,011.40	8,132.88	8,787.60	8,784.83	8,781.00	8,773.00	8,771.00	8,741.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,680	\$5,830	\$5,880	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930
Enrollment in <u>adjusted</u> ADM	17,159.80	17,628.16	17,797.07	17,889.75	17,884.16	17,685.50	17,682.89	17,569.35
BASIC NEED	\$97,467,672	\$102,772,173	\$104,646,772	\$106,086,218	\$106,053,069	\$104,875,015	\$104,859,538	\$104,186,246
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$8,562,626,170	\$8,910,264,290	\$9,191,651,190	\$9,349,916,890	\$10,122,329,820	\$10,122,329,820	\$10,122,329,820	\$10,122,329,820
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12								
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward	\$22,720,017	\$23,612,200	\$24,357,876	\$24,777,280	\$26,824,174	\$26,824,174	\$26,824,174	\$26,824,174
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$74,747,655	\$79,159,973	\$80,288,896	\$81,308,938	\$79,228,895	\$78,050,841	\$78,035,364	\$77,362,072
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$45,137,582	\$47,249,800	\$48,492,127	\$49,242,944	\$51,282,194	\$50,945,422	\$50,941,863	\$50,787,006
Revenues								
Local Contribution	\$ 43,500,000	\$ 44,013,525	\$ 48,238,432	\$ 48,238,432	\$ 49,738,432	\$ 49,738,432	\$ 49,738,432	\$ 49,738,432
Other Local Revenue	128,744	399,614	139,324	180,000	180,000	180,000	180,000	180,000
E-Rate	1,219,637	287,658	1,088,548	700,000	700,000	700,000	700,000	700,000
Interest	475,548	326,758	623,325	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	74,891,748	79,159,764	80,288,271	81,308,106	79,228,895	78,050,841	78,035,364	77,362,072
Quality Schools/Learning Opportunity Grants	274,963	282,259	285,377	287,068	286,147	283,640	283,640	283,640
On Behalf TRS Relief Payment	21,055,069	133,498,407	8,560,061	7,461,098	7,059,734	7,461,098	7,461,098	7,461,098
On Behalf PERS Relief Payment	3,179,450	10,396,146	1,307,280	786,749	554,310	786,749	786,749	786,749
Other State Revenue	3,182,001	3,008,638	-	-	-	-	-	-
Federal Contribution	200,451	211,375	287,646	200,000	200,000	200,000	200,000	200,000
\$ 148,107,611	\$ 271,584,144	\$ 140,818,264	\$ 139,461,453	\$ 138,247,518	\$ 137,700,760	\$ 137,685,283	\$ 137,011,991	
Expenditures								
Instruction	\$ 70,609,236	\$ 148,723,548	\$ 64,270,148	\$ 64,629,054	\$ 64,112,861	\$ 65,395,118	\$ 66,703,020	\$ 68,037,080
Special Education - Instruction	19,130,390	37,637,162	20,210,405	20,628,770	20,264,760	20,670,055	21,083,456	21,505,125
Special Education Support Services - Student	5,964,489	12,031,526	5,523,880	6,012,699	5,313,458	5,419,727	5,528,122	5,638,684
Support Services - Student	4,913,235	8,396,634	4,593,706	4,491,173	4,524,611	4,615,103	4,707,405	4,801,553
Support Services - Instruction	3,696,749	6,387,960	3,309,975	3,070,997	3,137,207	3,199,951	3,263,950	3,329,229
School Administration	6,794,017	15,775,084	6,318,127	6,147,045	6,342,388	6,469,236	6,598,621	6,730,593
School Administration Support Services	4,943,625	5,958,303	5,625,356	5,346,479	5,240,851	5,345,668	5,452,581	5,561,633
District Administration	1,261,255	1,673,515	1,266,201	1,267,295	1,230,358	1,254,965	1,280,064	1,305,665
District Administration Support Services	5,855,606	6,915,804	6,144,561	5,724,298	5,891,804	6,009,640	6,129,833	6,252,430
Operation and Maintenance of Plant	22,443,817	24,009,582	21,736,957	21,804,307	19,233,721	19,618,395	20,010,763	20,410,978
Student Activities	2,296,866	3,922,351	1,998,548	2,142,370	2,177,477	2,221,027	2,265,448	2,310,757
Transfers to Other Funds	1,424,759	1,300,000	1,200,000	1,755,072	1,100,000	1,300,000	1,300,000	1,300,000
\$ 149,334,044	\$ 272,731,469	\$ 142,197,864	\$ 143,019,559	\$ 138,569,496	\$ 141,518,885	\$ 144,323,263	\$ 147,183,727	
Revenues Over (Under) Expenditures	(1,226,433)	(1,147,325)	(1,379,600)	(3,558,106)	(321,978)	(3,818,125)	(6,637,980)	(10,171,736)
Fund Balance, Beginning of Year	19,623,299	18,396,866	17,249,541	15,869,941	12,311,835	11,989,857	8,171,732	1,533,752
Fund Balance, End of Year	18,396,866	17,249,541	15,869,941	12,311,835	11,989,857	8,171,732	1,533,752	(8,637,984)

- Assumptions:
- FY17 based on estimates made for FY16 budget
 - FY18, FY19 and FY20 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
 - FY18, FY19 and FY20 expenditures based on 2% increase each year

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2007-08	30,042,125	29,651,635	98.700%	385,223	30,035,858	99.979%
2008-09	26,779,449	26,431,968	98.702%	342,092	26,774,060	99.980%
2009-10	28,875,124	28,375,677	98.270%	492,221	28,867,898	99.975%
2010-11	29,058,274	28,630,610	98.528%	416,838	29,047,448	99.963%
2011-12	30,419,493	29,946,804	98.446%	454,696	30,401,500	99.941%
2012-13	30,823,497	30,382,636	98.570%	415,972	30,798,608	99.919%
2013-14	31,750,392	31,332,596	98.684%	335,880	31,668,476	99.742%
2014-15	31,685,014	31,142,025	98.286%	315,382	31,457,407	99.282%
2015-16	33,108,951	32,410,590	97.891%	609,089	33,019,679	99.730%
2016-17	35,591,917	29,304,124	82.334%	-	29,304,124	82.334%

This information was obtained from the Kenai Peninsula Borough.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Overlapping Rates						
	Borough	City of Homer	City of Kachemak*	City of Kenai	City of Seldovia	City of Seward	City of Soldotna
	Operating	Operating	Operating	Operating	Operating	Operating	Operating
2007-08	5.50	4.50	2.00	4.50	4.60	3.12	1.65
2008-09	4.50	4.50	1.00	4.50	4.60	3.12	1.65
2009-10	4.50	4.50	1.00	4.00	4.60	3.12	1.65
2010-11	4.50	4.50	1.00	3.85	4.60	3.12	1.65
2011-12	4.50	4.50	1.00	3.85	4.60	3.12	.65
2012-13	4.50	4.50	1.00	3.85	4.60	3.12	.65
2013-14	4.50	4.50	1.00	4.35	4.60	3.12	.50
2014-15	4.50	4.50	1.00	4.35	4.60	3.12	.50
2015-16	4.50	4.50	1.00	4.35	4.60	3.12	.50
2016-17	4.50	4.50	1.00	4.35	4.60	3.12	.50

This information was obtained from the Kenai Peninsula Borough.

* Real Property Tax

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Assessed Values			Tax Exempt Values		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property			
2007-08	4,940,180	607,052	224,479	374,395	27,938	5,369,378	5.50	93.03%
2008-09	5,533,794	635,272	220,272	394,457	28,124	5,966,757	4.50	93.39%
2009-10	5,883,881	703,063	245,915	434,556	29,205	6,369,098	4.50	93.21%
2010-11	5,901,904	713,954	259,714	451,127	30,914	6,393,531	4.50	92.99%
2011-12	6,180,464	698,991	257,619	472,878	30,955	6,633,241	4.50	92.94%
2012-13	6,172,547	810,065	286,399	520,490	32,511	6,716,010	4.50	92.39%
2013-14	6,202,494	989,766	294,407	492,565	31,906	6,960,196	4.50	92.99%
2014-15	6,330,106	1,142,158	324,853	826,802	32,999	6,937,316	4.50	88.97%
2015-16	6,625,363	1,224,525	305,492	876,982	33,986	7,244,412	4.50	88.83%
2016-17	6,915,818	1,467,353	368,985	902,055	34,392	7,815,709	4.50	89.30%

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
2007-08	52,990	9,250	5,369,378,000	88,828,570	1.65%	1676	9,603
2008-09	52,990	9,256	5,966,757,000	83,438,730	1.40%	1575	9,015
2009-10	53,978	9,145	6,369,098,000	82,674,079	1.30%	1543	9,040
2010-11	55,400	8,978	6,393,531,000	93,491,745	1.46%	1688	10,413
2011-12	56,369	8,922	6,633,241,000	32,705,000 **	0.49%	580	3,666
2012-13	56,765	8,886	6,716,010,000	31,232,941 **	0.47%	550	3,515
2013-14	56,862	8,756	6,960,196,000	51,231,835 **	0.74%	901	5,851
2014-15	57,147	8,837	6,937,316,000	47,491,039 **	0.68%	831	5,374
2015-16	57,763	8,788	7,244,412,000	44,325,000 **	0.61%	767	5,044
2016-17	58,060	8,785	7,815,709,000	46,935,000 **	0.60%	808	5,343

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

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

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

General Obligation Bonds

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

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

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

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

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

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

	Beginning Balance July 1, 2015	Additions	Reductions	Ending Balance June 30, 2017	Due Within One Year
Areawide School Bonds	\$ 41,820,000	\$ -	\$ 2,550,000	\$ 36,790,000	\$ 2,310,000

A summary of bonds payable at June 30, 2015, is as follows:

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2017
School Bonds	08/07/03	14,700,000	4.25 - 6.00	2003 - 2023	\$953,250 to \$1,202,712	5,140,000
	12/09/10	16,865,000	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	12,765,000
	11/13/14	20,860,000	1.50-5.00	2014-2033	\$1,624,150 to \$1,630,175	18,885,000
Total School Bonds		\$ 52,425,000				\$ 36,790,000

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2017-18	2,310,000	1,787,975	4,097,975
	2018-19	2,390,000	1,685,305	4,075,305
	2019-20	2,465,000	1,589,226	4,054,226
	2020-21	2,515,000	1,484,969	3,999,969
	2021-22	2,610,000	1,363,451	3,973,451
	Out Years	24,500,000	7,311,563	31,811,563
Total School Bonds		\$ 36,790,000	\$ 15,222,489	\$ 52,012,489

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

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

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

Fiscal Year	Adjusted Average Daily Membership Grades K-12	Percentage Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
2007-08	9,250	-1.26%	5,369,378,000	9.85%	580,473
2008-09	9,256	0.06%	5,966,757,000	11.13%	644,637
2009-10	9,145	-1.20%	6,369,098,000	6.74%	696,457
2010-11	9,025	-1.31%	6,393,531,000	0.38%	712,133
2011-12	8,970	-0.61%	6,633,241,000	3.75%	743,470
2012-13	8,892	-0.86%	6,716,010,000	1.25%	755,797
2013-14	8,761	-1.48%	6,960,196,000	3.64%	794,906
2014-15	8,828	0.77%	6,937,316,000	-0.33%	786,009
2015-16	8,788	-0.46%	7,244,412,000	4.43%	824,353
2016-17	8,785	-0.03%	7,815,709,000	7.89%	889,665

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

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

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

Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
2007-08	629.60	9,250	14.69
2008-09	665.25	9,256	13.91
2009-10	685.17	9,145	13.35
2010-11	690.25	9,025	13.08
2011-12	686.35	8,970	13.07
2012-13	690.40	8,892	12.88
2013-14	692.05	8,761	12.66
2014-15	683.30	8,828	12.92
2015-16	689.04	8,788	12.75
2016-17	661.14	8,785	13.29

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

**Standardized Test Scores
Last Ten Fiscal Years**

Fiscal Year	SAT Reading Mean	SAT Math Mean	ACT English	ACT Math	ACT Reading	ACT Science	ACT Composite
2007-08	637.0	523.0	23.7	23.4	25.1	23.3	24.0
2008-09	532.0	531.0	23.0	23.6	21.7	22.6	23.7
2009-10	540.0	526.0	22.9	22.5	23.9	22.5	23.1
2010-11	535.0	521.0	22.7	22.7	24.0	22.5	23.1
2011-12	525.0	497.0	22.2	21.9	23.5	21.2	22.3
2012-13	512.0	498.0	22.1	21.9	23.6	21.8	22.5
2013-14	515.0	501.0	21.4	21.2	22.5	21.2	21.7
2014-15	522.0	513.0	21.8	21.7	23.2	21.9	22.3
2015-16	514.0	503.2	19.9	20.3	21.3	20.3	20.6
2016-17	567.0	548.0	19.7	19.9	21.3	20.4	20.4

March 2016 SAT changed scoring. Went from a 2400 point scale in reading, writing and math to a 1600 point scale in evidence based reading, writing and math.

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

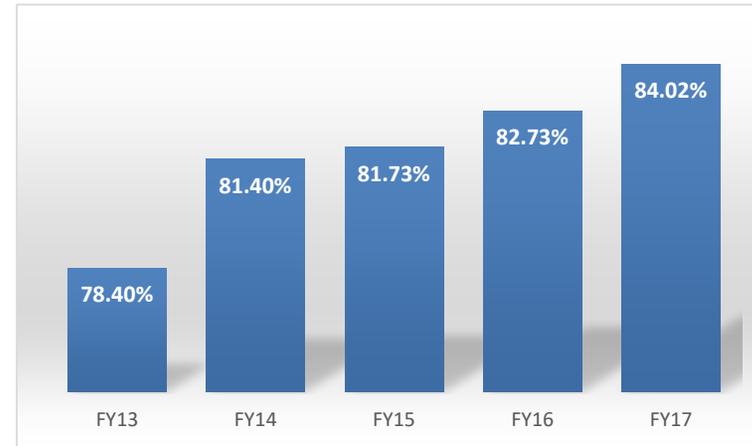
Drop Out Rates

FY13	FY14	FY15	FY16	FY17
3.00%	2.80%	2.80%	2.60%	1.70%



Graduation Rates

FY13	FY14	FY15	FY16	FY17
78.40%	81.40%	81.73%	82.73%	84.02%



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

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

	Paid Lunches	%	Free Lunches	%	Reduced Lunches	%	Total Lunches
2013-14	165,042	32.36%	286,240	56.14%	58,631	11.50%	509,913
2014-15	167,255	33.03%	277,956	54.90%	61,093	12.07%	506,304
2015-16	165,573	33.56%	265,233	53.77%	62,512	12.67%	493,318
2016-17	155,911	32.85%	256,477	54.04%	62,242	13.11%	474,630

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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
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	47.73	2.50
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	49.46	(1.12)
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	43.44	-
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	21.43	-
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	63.43	(2.90)
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	27.21	0.85
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		1,067.36	1,084.50	1,109.03	1,119.71	1,110.03	1,115.77	1,097.45	1,070.27	(27.18)

**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.

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

2017-18 Budget Capital Spending and Major Projects

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

The proposed FY18 budget includes funding for the following projects:

Area-wide portables and outbuildings	75,000
Area-wide flooring replacement upgrades	275,000
Area-wide water quality improvements	125,000
Area-wide asbestos removal and repair	75,000
Area-wide electrical and lighting upgrades	125,000
Area-wide HVAC upgrades and repairs	75,000
Area-wide asphalt and sidewalk repair	150,000
Area-wide generator and associated hardware upgrades	75,000
Area-wide doors and entries	<u>100,000</u>
Total	<u>\$1,075,000</u>

Additionally, district-wide capital projects to address water quality, asbestos, portable classrooms and outbuildings, Americans with Disabilities Act compliance, flooring, electrical, intercom and fire code issues have been and continue to be accomplished. Coinciding with the aforementioned, preventative and minor maintenance tasks as well as numerous projects of a smaller scope are ongoing.

Capital projects are approved by the School Board and submitted to the Borough for consideration via yearly on-site inspections and the formation of a Capital Improvements/Major Maintenance Six Year Plan list. Funding for the capital projects is appropriated and accounted for by the Borough. It is neither anticipated nor expected that all projects on the priority list will receive funding and action in the coming fiscal year. The priorities are subdivided by 1) health/safety issues, 2) maintenance issues, and 3) other recognized supplemental needs.

CODE STRUCTURE:

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

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

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

FUND CODES

100	School Operating (General Fund)	260	Title III-A, English Lang. Acquisit.	300	McKinney-Vento Homeless
201	State Staff Dev Mini-Grants	263	Governor's Alternative Grant	350	Title 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		

CODE STRUCTURE:

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

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

LOCATION CODES:

01	Tebughna School	40	Port Graham Elem/High	72	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	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		

4130 **GIFTED/TALENTED INSTRUCTION**

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

4140 **ALTERNATIVE INSTRUCTION**

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

4160 **VOCATIONAL EDUCATION INSTRUCTION**

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

4200 **SPECIAL EDUCATION INSTRUCTION**

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

4220 **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

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

4320 GUIDANCE SERVICES

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

4330 HEALTH SERVICES

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

4350 SUPPORT SERVICES - INSTRUCTION

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

4352 LIBRARY SERVICE

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

4354 INSERVICE

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

4400 SCHOOL ADMINISTRATION

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

4450 **SCHOOL ADMINISTRATION SUPPORT**

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

45xx **DISTRICT ADMINISTRATION**

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

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

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

4600 **OPERATION AND MAINTENANCE OF PLANT**

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

4700 **PUPIL ACTIVITY**

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

4760 **PUPIL TRANSPORTATION**

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

4780

COMMUNITY SERVICES

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

4790

FOOD SERVICES

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

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
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OBJECT codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

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

OBJECT CODES AND DESCRIPTIONS

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

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

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

3120 ASSISTANT SUPERINTENDENT - Certified

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

3130 PRINCIPAL/ASSISTANT PRINCIPAL

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

3140 **DIRECTOR/COORDINATOR - Certified**

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

3150 **TEACHER**

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

3161 **EXTRA DUTY COMPENSATION - Certified**

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

3162 **EMOLUMENT**

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

3171 **SUBSTITUTES - Certified with Certificate**

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

3172 **TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

3173 **LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

3180 **SPECIALISTS - Certified**

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

3190 **LEAVE – Certified**

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

3211 **ADMINISTRATOR – Classified**

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

3212 **DIRECTOR/COORDINATOR - Classified**

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

3220 **SPECIALISTS - NURSES**

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

3230 **AIDES/TUTORS**

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

3240 **SUPPORT STAFF**

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

3250 **MAINTENANCE/CUSTODIAL**

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

3260 **FOOD SERVICE STAFF**

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

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

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

3291 **SUBSTITUTES - SUPPORT STAFF**

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

3292 **EXTRA DUTY COMPENSATION - Support**

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

3293 **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

3294 **TEMPORARY SALARIES - SUPPORT**

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

3295 **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

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

3300 LEAVE – Support

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

35xx BENEFITS

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

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

		<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.

4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

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

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

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

4200 TRAVEL

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

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

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

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

4320 GARBAGE - for building.

4331 POSTAGE

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

4332 TELEPHONE

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

4360 ELECTRICITY - for building.

4380 FUEL - for building

4401 FREIGHT COSTS

Expenditures for shipping freight to remote schools.

4402 PURCHASED SERVICES

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

4408 COPY SERVICES

Per copy costs are recorded under this object code.

4410 RENTALS

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

4430 EQUIPMENT REPAIR & MAINTENANCE CONTRACTS

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

4501 SUPPLIES

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

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

4502 DISCRETIONAL MATERIAL

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

4580 GAS & OIL

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

4590 FOOD - For food service fund use only.

4600 MILK - For food service fund use only.

4850 STIPENDS

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

4901 OTHER EXPENSES

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

4902 **CAREER DEVELOPMENT**

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

4903 **PROFESSIONAL DUES**

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

4904 **PHYSICAL EXAM REIMBURSEMENT**

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

4950 **INDIRECT COSTS**

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

5101 **EQUIPMENT - General**

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

5102 **EQUIPMENT – Technology**

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

Glossary of Terms

Account Number	A system of numbering or otherwise designating accounts, in such a manner that the number and placement used reveals certain information.
Accrual Basis	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
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