

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

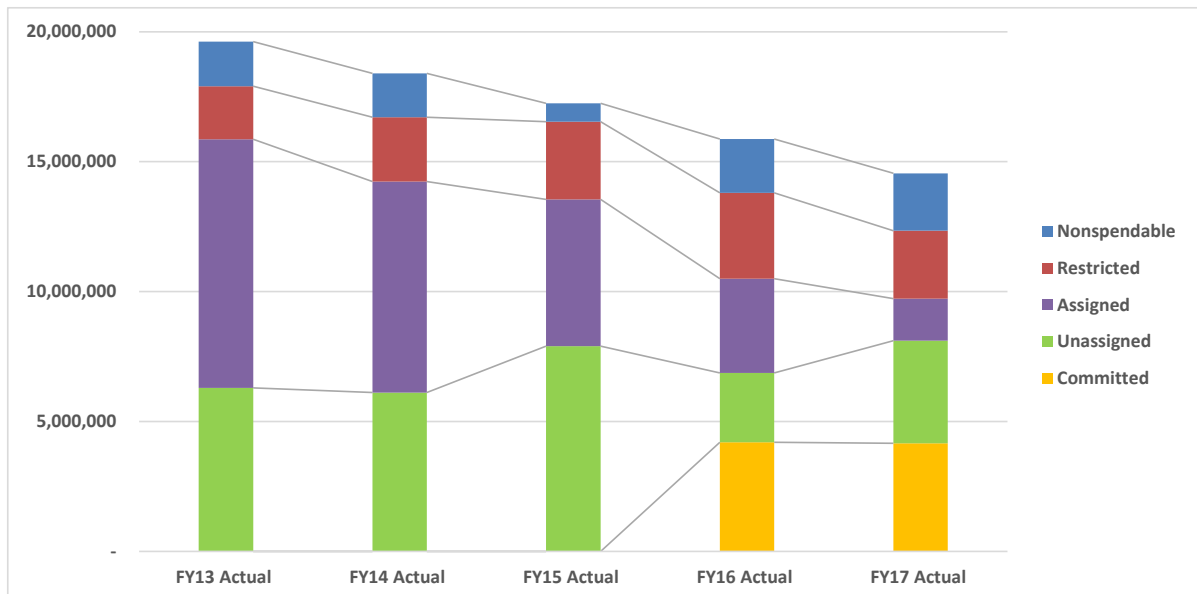


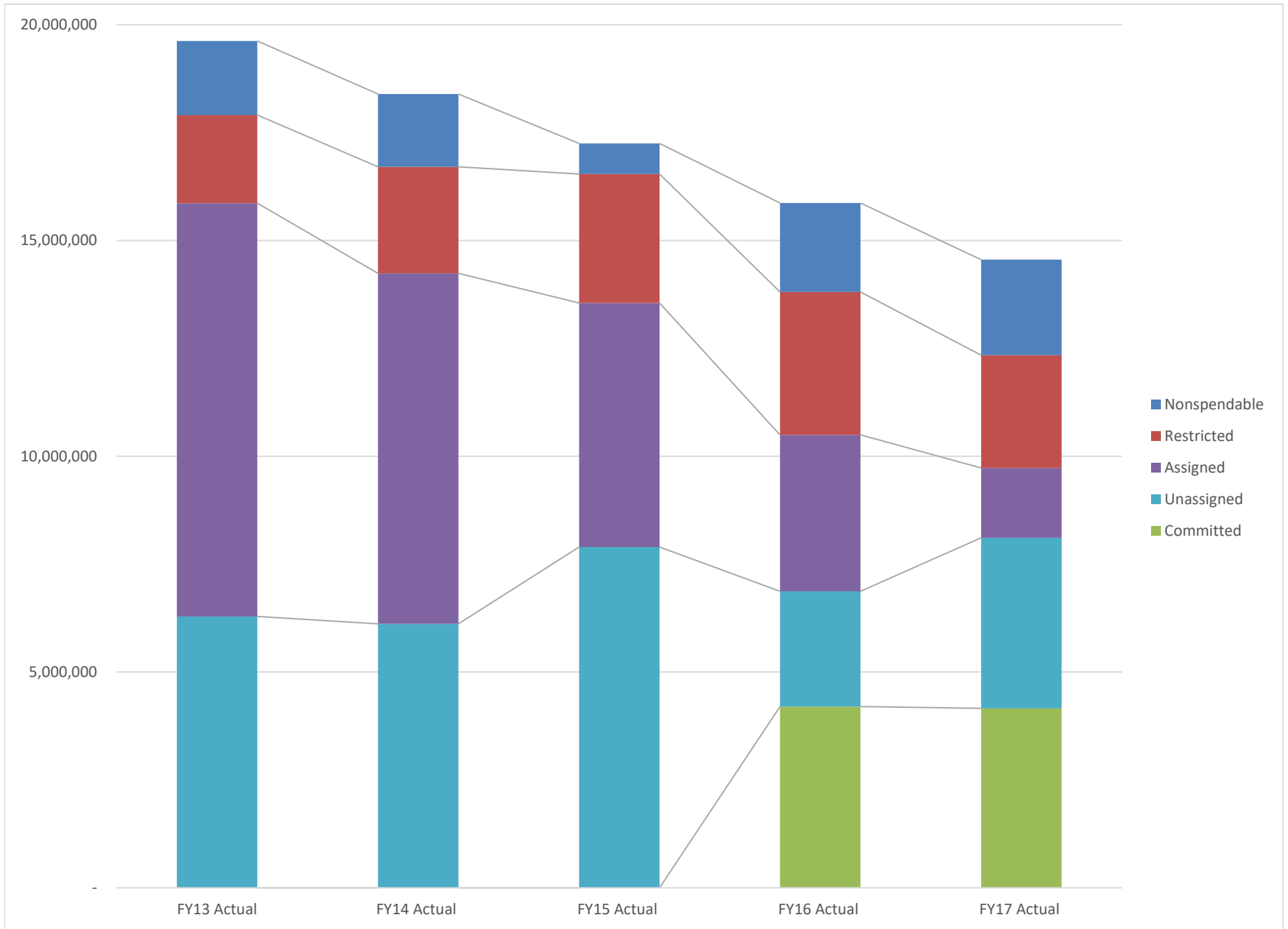
**School Board Presentation  
January 15, 2018**

**[www.kpbsd.k12.ak.us](http://www.kpbsd.k12.ak.us)**

**Kenai Peninsula Borough School District  
Fund Balance FY13 through FY17**

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 698,412	\$ 737,933	\$ 707,220	\$ 801,755	\$ 777,779
Prepaid Items	1,017,300	950,000	-	1,262,500	1,434,505
<b>Restricted for:</b>					
Charter Schools	556,395	625,619	664,091	626,097	741,273
Home School Carry-over	-	-	281,975	393,338	549,790
Facilities Maintenance	1,485,931	1,845,512	2,042,930	2,288,499	1,321,447
<b>Committed:</b>					
Minimum Fund Balance Policy	-	-	-	4,200,580	4,157,085
<b>Assigned to:</b>					
School Incentive Purchases	453,462	466,992	474,474	524,610	649,676
Self-Insurance Health Care	4,284,173	2,611,341	814,978	-	-
Professional-Technical Services	41,645	105,081	690,403	927,451	468,196
Staff Travel	2,309	17,341	12,037	18,195	2,306
Student Travel	-	-	218	-	484
Utility Services	14,450	1,652	-	-	-
Purchased Services	119,820	70,738	31,026	7,245	45,278
Supplies	181,724	469,649	93,802	137,147	85,791
Other Expenses	-	-	-	-	960
Equipment	700,441	329,492	110,450	43,882	44,052
Subsequent Year Operations	3,776,720	4,048,564	3,427,959	1,967,428	321,978
<b>Unassigned</b>	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326
<b>Total Fund Balance</b>	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 14,554,926
<b>Change in Fund Balance</b>	\$ (740,979)	\$ (1,226,433)	\$ (1,147,325)	\$ (1,379,600)	\$ (1,315,015)

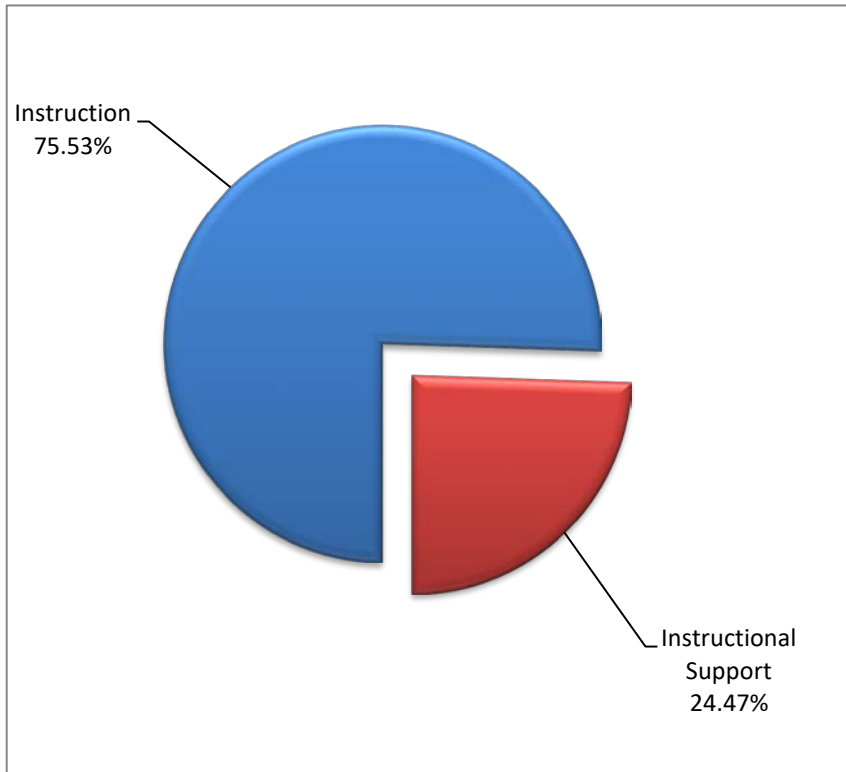




**Kenai Peninsula Borough School District  
FY19 Preliminary General Fund Budget**

**General Fund Expenditures by Function**

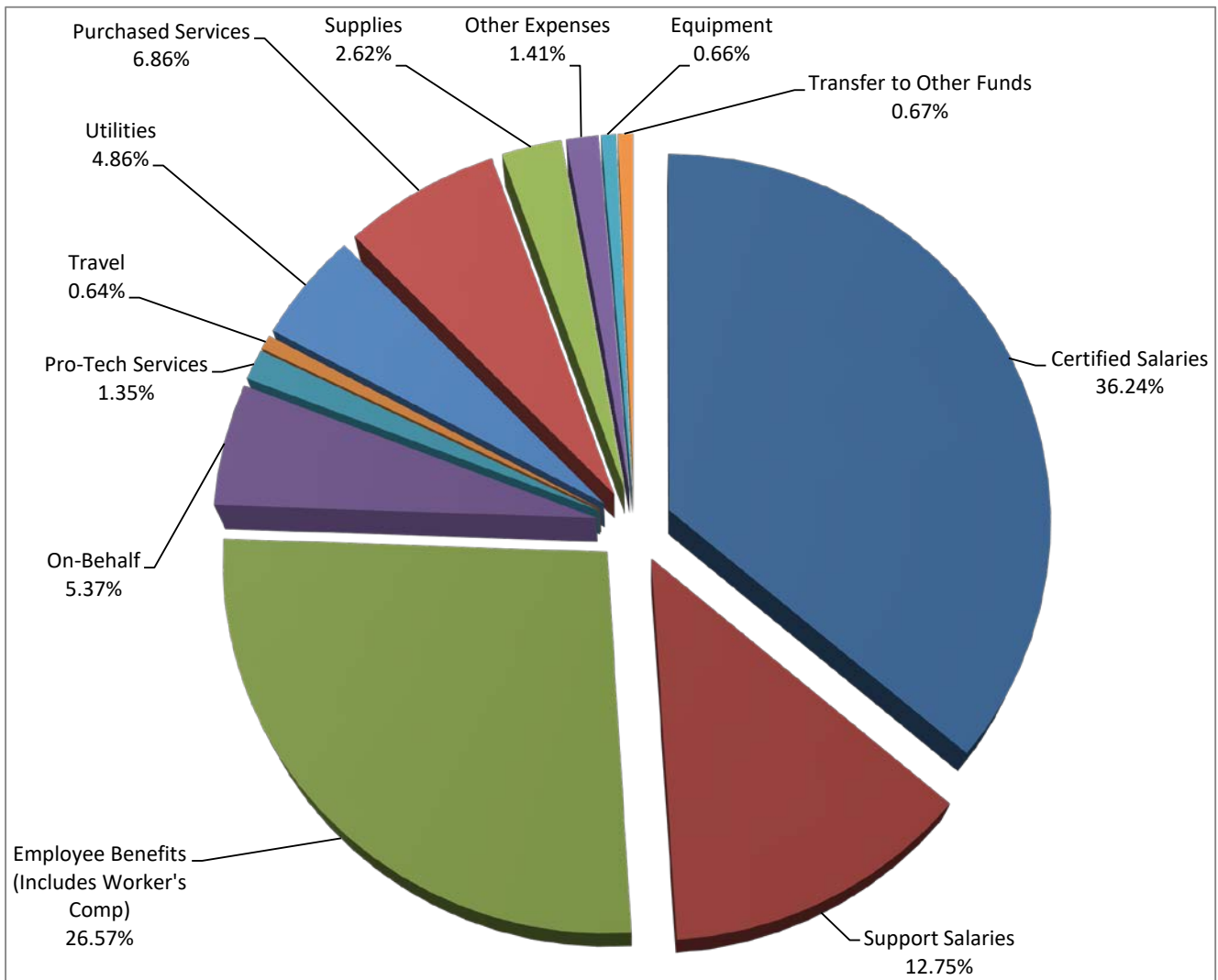
Code	Description	Preliminary FY19 Budget	
-4100	Regular Instruction	\$ 65,126,926	
-4200	Special Education Instruction	21,369,371	
-4220	Special Education Support - Pupil	5,431,284	
-4300	Support Services - Pupil	4,748,570	
-4350	Support Services - Instruction	3,295,049	
-4400	School Administration	6,442,770	
	<b>Instruction Subtotal</b>	<u>106,413,970</u>	<b>75.53%</b>
-4450	School Administration - Support	5,247,361	
-451X	District Administration	1,268,464	
-455X	District Administration - Support	5,999,811	
-4600	Operation and Maintenance of Plant	19,817,009	
-4700	Pupil Activities	2,141,036	
	<b>Instructional Support Subtotal</b>	<u>34,473,681</u>	<b>24.47%</b>
	<b>Total Expenditures</b>	<u>\$ 140,887,651</u>	<b><u>100.00%</u></b>
	Transfers to Other Funds *	<u>950,000</u>	
	<b>Total Expenditures and Transfers</b>	<u>\$ 141,837,651</u>	



**Kenai Peninsula Borough School District  
FY19 Preliminary General Fund Budget**

**Expenditures by Object**

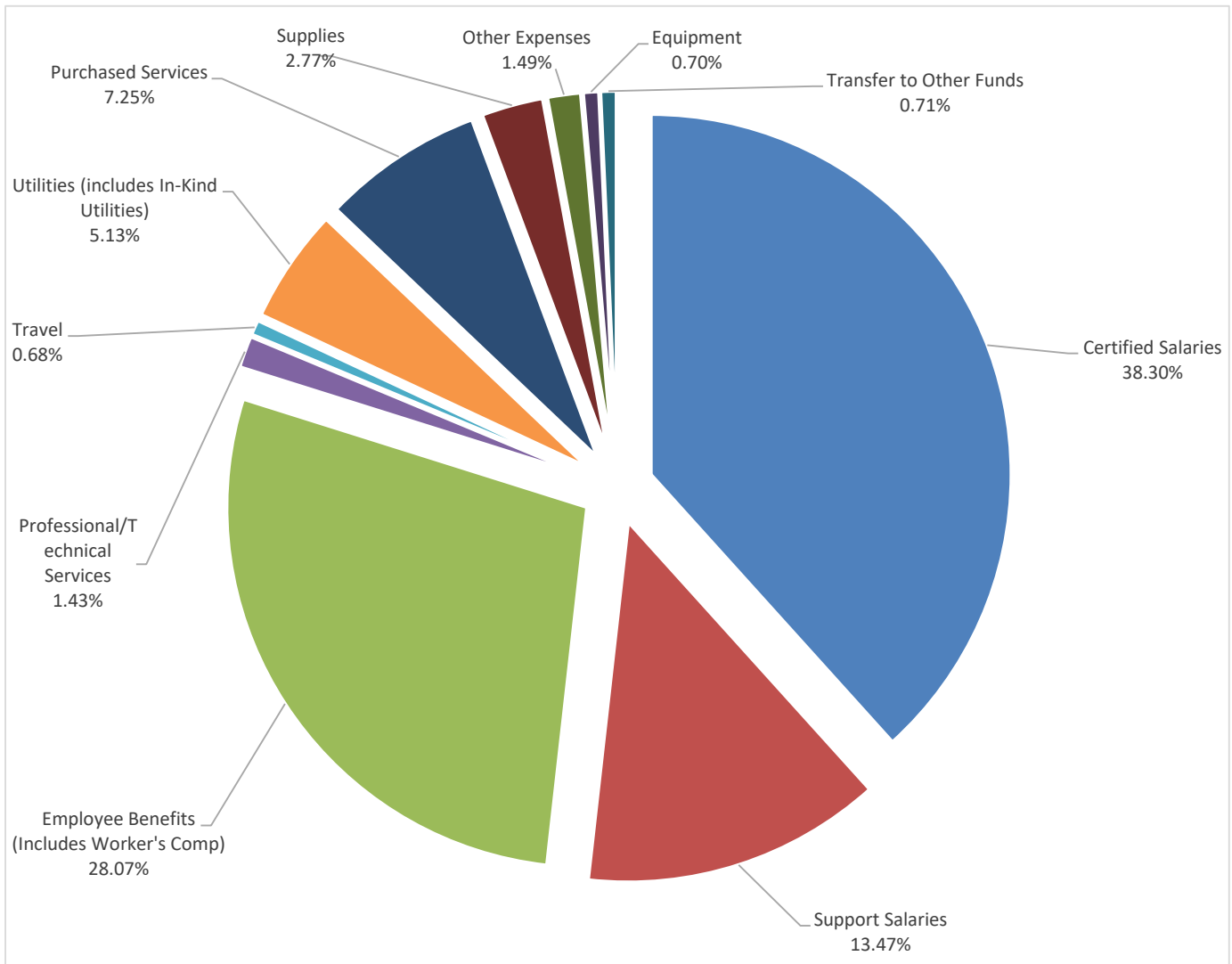
<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY19 Budget</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 51,422,502	36.24%
-32XX	Support Salaries	18,077,275	12.75%
-35XX	Employee Benefits (Includes Worker's Comp)	37,682,551	26.57%
-35XX	On-Behalf	7,614,044	5.37%
-41XX	Professional/Technical Services	1,915,093	1.35%
-42XX	Travel	908,471	0.64%
-43XX	Utilities (includes In-Kind Utilities)	6,890,285	4.86%
-44XX	Purchased Services	9,724,636	6.86%
-45XX	Supplies	3,720,318	2.62%
-4901	Other Expenses	1,996,142	1.41%
-51XX	Equipment	936,334	0.66%
-5500	Transfer to Other Funds	950,000	0.67%
		<u>\$ 141,837,651</u>	<u>100.00%</u>



**Kenai Peninsula Borough School District  
FY19 Preliminary General Fund Budget**

**Expenditures by Object - w/out on-behalf**

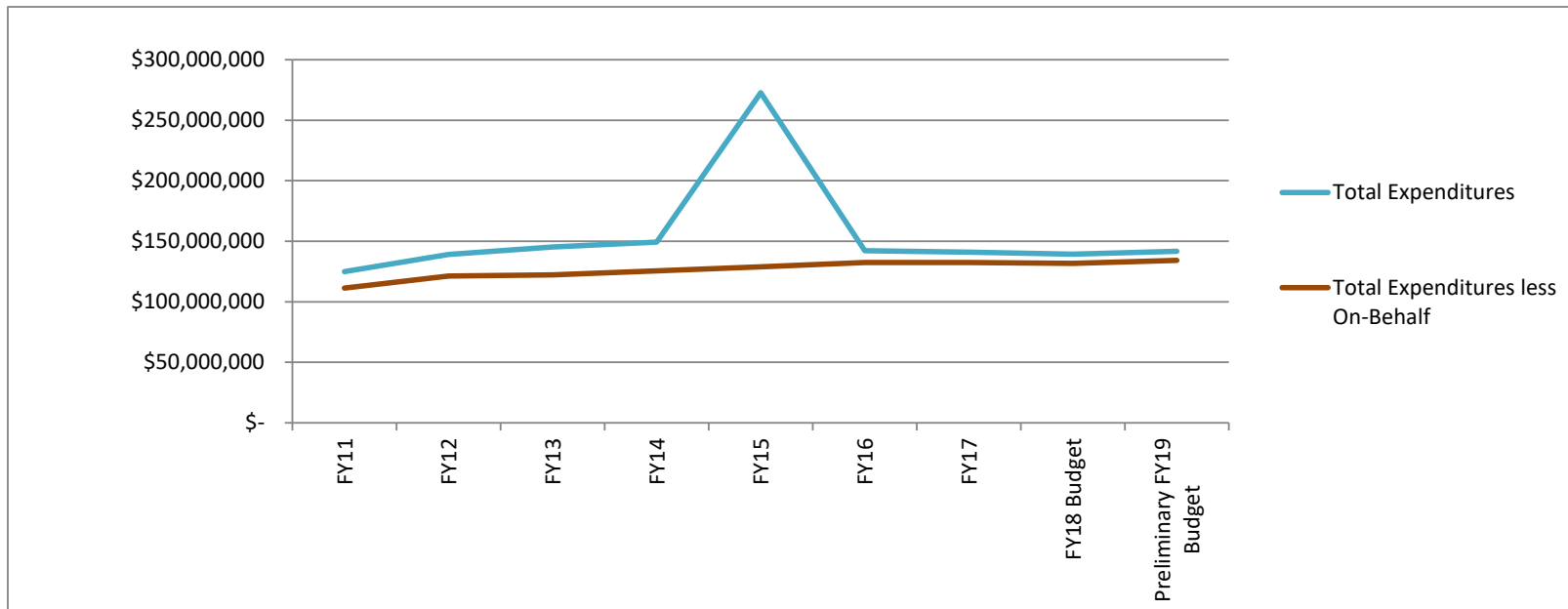
<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY19 Budget</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 51,422,502	38.30%
-32XX	Support Salaries	18,077,275	13.47%
-35XX	Employee Benefits (Includes Worker's Comp)	37,682,551	28.07%
-41XX	Professional/Technical Services	1,915,093	1.43%
-42XX	Travel	908,471	0.68%
-43XX	Utilities (includes In-Kind Utilities)	6,890,285	5.13%
-44XX	Purchased Services	9,724,636	7.25%
-45XX	Supplies	3,720,318	2.77%
-4901	Other Expenses	1,996,142	1.49%
-51XX	Equipment	936,334	0.70%
-5500	Transfer to Other Funds	950,000	0.71%
		<u>\$ 134,223,607</u>	<u>100.00%</u>



**Kenai Peninsula Borough School District  
FY19 Preliminary General Fund Budget**

**Total Expenditures and Total On-Behalf**

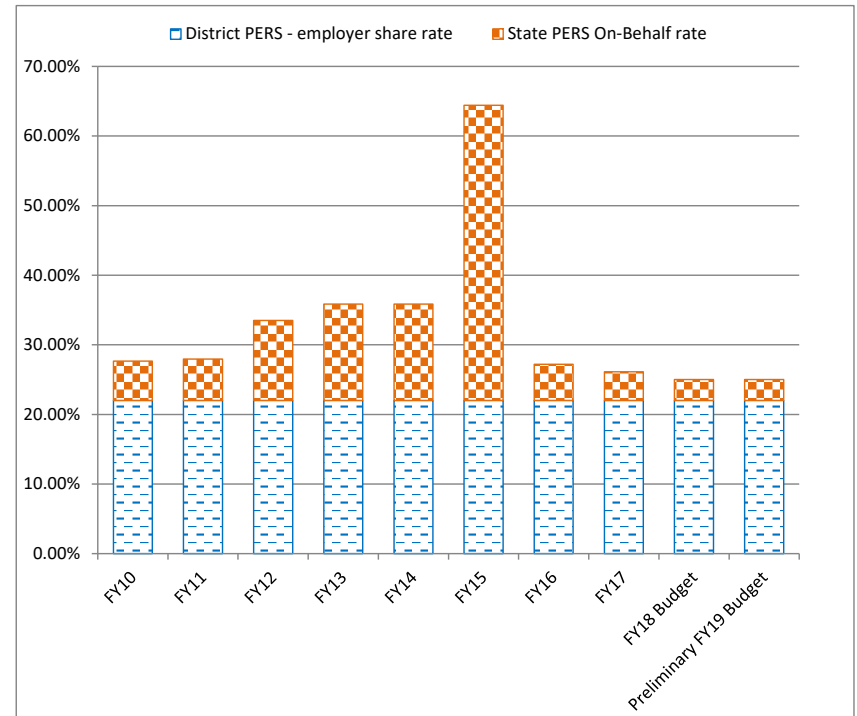
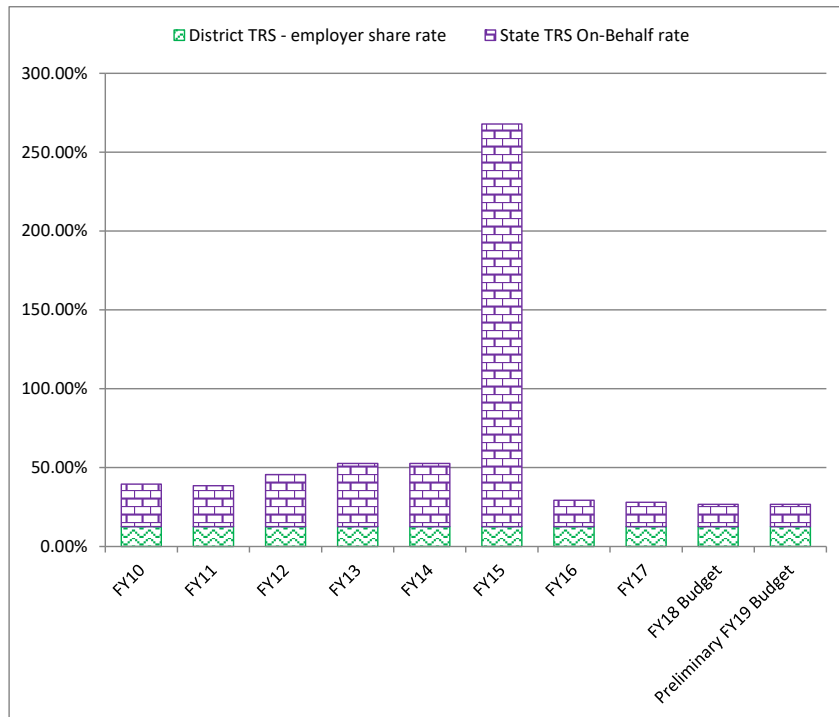
	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18 Budget</u>	<u>Preliminary FY19 Budget</u>
State TRS On-Behalf	\$ 12,261,269	\$ 15,417,040	\$ 19,868,298	\$ 21,055,069	\$ 133,498,407	\$ 8,560,061	\$ 7,603,279	\$ 7,059,734	\$ 7,059,734
State PERS On-Behalf	1,354,014	2,386,774	3,039,655	2,733,757	10,396,146	1,120,671	883,559	554,310	554,310
<b>Total On-Behalf</b>	<b>13,615,283</b>	<b>17,803,814</b>	<b>22,907,953</b>	<b>23,788,826</b>	<b>143,894,553</b>	<b>9,680,732</b>	<b>8,486,838</b>	<b>7,614,044</b>	<b>7,614,044</b>
<b>Total Expenditures</b>	<b>\$ 124,940,921</b>	<b>\$ 138,995,990</b>	<b>\$ 145,234,534</b>	<b>\$ 149,334,044</b>	<b>\$ 272,731,469</b>	<b>\$ 142,197,864</b>	<b>\$ 141,065,303</b>	<b>\$ 139,250,295</b>	<b>\$ 141,837,651</b>
<b>Total Expenditures less On-Behalf</b>	<b>\$ 111,325,638</b>	<b>\$ 121,192,176</b>	<b>\$ 122,326,581</b>	<b>\$ 125,545,218</b>	<b>\$ 128,836,916</b>	<b>\$ 132,517,132</b>	<b>\$ 132,578,465</b>	<b>\$ 131,636,251</b>	<b>\$ 134,223,607</b>



**Kenai Peninsula Borough School District  
FY19 Preliminary General Fund Budget**

**PERS and TRS Employer Share and On-Behalf Costs and Rates**

	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18 Budget</u>	<u>Preliminary FY19 Budget</u>
District TRS - employer share	\$ 5,519,989	\$ 5,683,133	\$ 5,858,595	\$ 6,024,239	\$ 6,113,673	\$ 6,203,227	\$ 6,187,965	\$ 6,111,975	\$ 6,199,371	\$ 6,335,882
State TRS On-Behalf	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,603,279	7,059,734	7,059,734
<b>TRS Total</b>	<b>16,537,533</b>	<b>17,944,402</b>	<b>21,275,635</b>	<b>25,892,537</b>	<b>27,168,741</b>	<b>139,701,634</b>	<b>14,748,026</b>	<b>13,715,254</b>	<b>13,259,105</b>	<b>13,395,616</b>
District PERS - employer share	2,883,039	2,874,792	3,222,825	3,415,619	3,465,403	3,691,531	3,804,969	3,903,414	3,741,040	3,734,461
State PERS On-Behalf	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,120,671	883,559	554,310	554,310
<b>PERS Total</b>	<b>3,767,061</b>	<b>4,228,806</b>	<b>5,609,599</b>	<b>6,455,274</b>	<b>6,644,853</b>	<b>14,087,677</b>	<b>4,925,640</b>	<b>4,786,973</b>	<b>4,295,350</b>	<b>4,288,771</b>
<b>Total TRS/PERS</b>	<b>\$ 20,304,594</b>	<b>\$ 22,173,208</b>	<b>\$ 26,885,234</b>	<b>\$ 32,347,811</b>	<b>\$ 33,813,594</b>	<b>\$ 153,789,311</b>	<b>\$ 19,673,666</b>	<b>\$ 18,502,227</b>	<b>\$ 17,554,455</b>	<b>\$ 17,684,387</b>
District TRS - employer share rate	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%
State TRS On-Behalf rate	26.97%	26.00%	32.99%	40.11%	40.11%	255.29%	16.71%	15.46%	14.22%	14.22% *
<b>TRS Total Rate</b>	<b>39.53%</b>	<b>38.56%</b>	<b>45.55%</b>	<b>52.67%</b>	<b>52.67%</b>	<b>267.85%</b>	<b>29.27%</b>	<b>28.02%</b>	<b>26.78%</b>	<b>26.78%</b>
District PERS - employer share rate	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%
State PERS On-Behalf rate	5.65%	5.96%	11.49%	13.84%	13.84%	42.41%	5.19%	4.14%	3.01%	3.01% *
<b>PERS Total Rate</b>	<b>27.65%</b>	<b>27.96%</b>	<b>33.49%</b>	<b>35.84%</b>	<b>35.84%</b>	<b>64.41%</b>	<b>27.19%</b>	<b>26.14%</b>	<b>25.01%</b>	<b>25.01%</b>



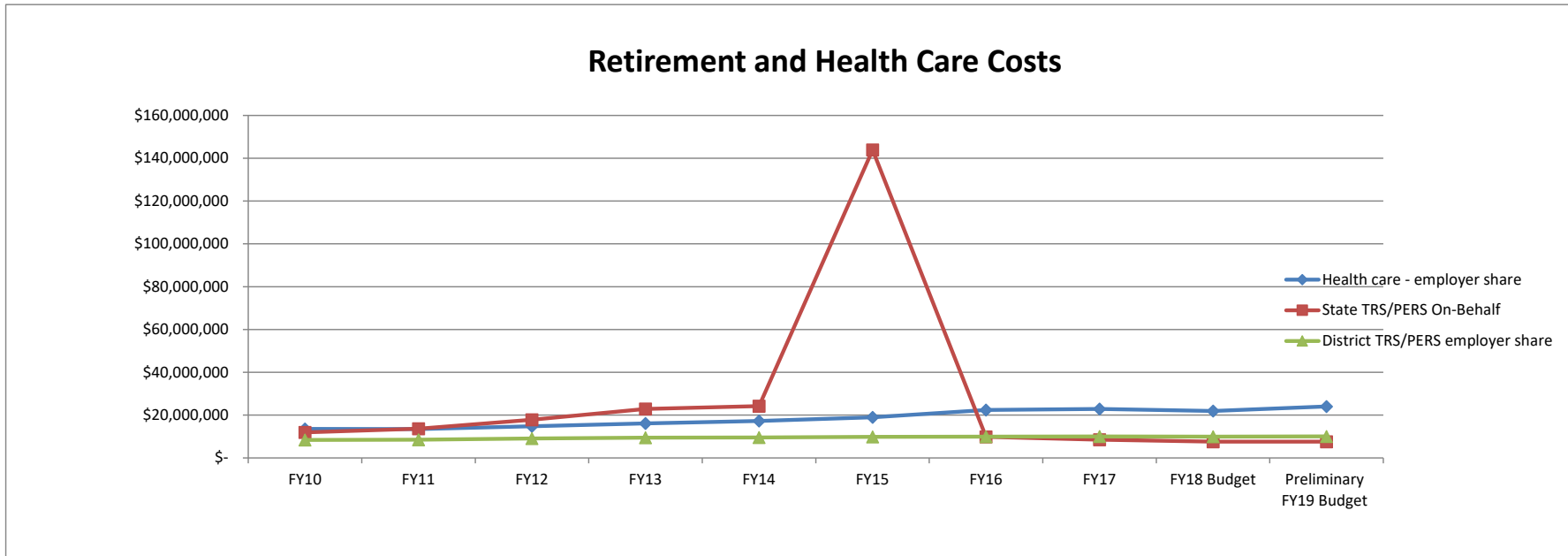
\* Using FY18 rates at this time.



**Kenai Peninsula Borough School District  
FY19 Preliminary General Fund Budget**

**Retirement and Health Care Costs**

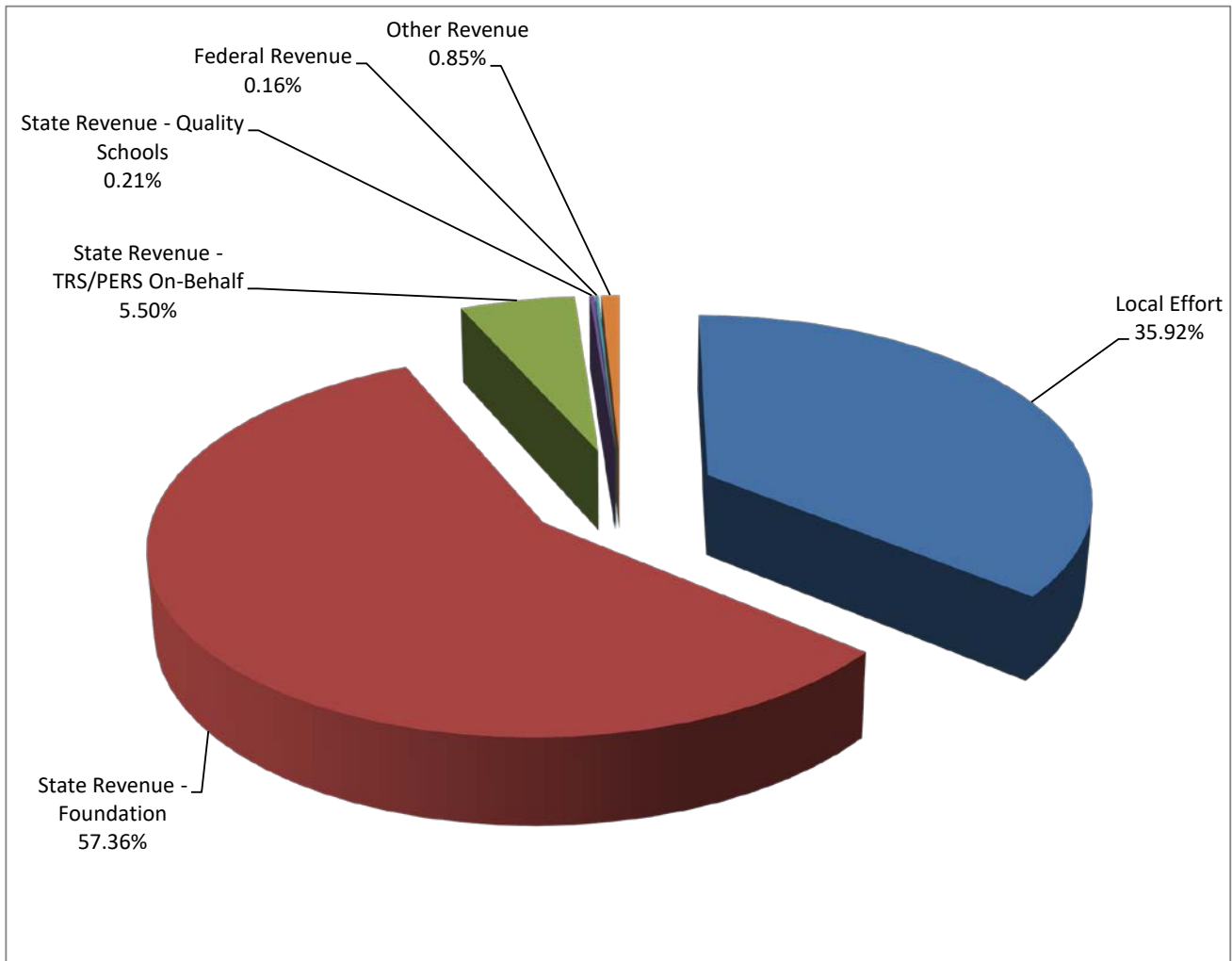
	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18 Budget</u>	<u>Preliminary FY19 Budget</u>
District TRS - employer share	\$ 5,519,989	\$ 5,683,133	\$ 5,858,595	\$ 6,024,239	\$ 6,113,673	\$ 6,203,227	\$ 6,187,965	\$ 6,111,975	\$ 6,199,371	\$ 6,335,882
District PERS - employer share	2,883,039	2,874,792	3,222,825	3,415,619	3,465,403	3,691,531	3,804,969	3,903,414	3,741,040	3,734,461
<b>District TRS/PERS employer share</b>	<b>8,403,028</b>	<b>8,557,925</b>	<b>9,081,420</b>	<b>9,439,858</b>	<b>9,579,076</b>	<b>9,894,758</b>	<b>9,992,934</b>	<b>10,015,389</b>	<b>9,940,411</b>	<b>10,070,343</b>
State TRS On-Behalf	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,603,279	7,059,734	7,059,734
State PERS On-Behalf	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	883,559	554,310	554,310
<b>State TRS/PERS On-Behalf</b>	<b>11,901,566</b>	<b>13,615,283</b>	<b>17,803,814</b>	<b>22,907,953</b>	<b>24,234,518</b>	<b>143,894,553</b>	<b>9,867,342</b>	<b>8,486,838</b>	<b>7,614,044</b>	<b>7,614,044</b>
<b>Total TRS/PERS</b>	<b>\$ 20,304,594</b>	<b>\$ 22,173,208</b>	<b>\$ 26,885,234</b>	<b>\$ 32,347,811</b>	<b>\$ 33,813,594</b>	<b>\$ 153,789,311</b>	<b>\$ 19,860,276</b>	<b>\$ 18,502,227</b>	<b>\$ 17,554,455</b>	<b>\$ 17,684,387</b>
<b>Health care - employer share</b>	<b>\$ 13,529,785</b>	<b>\$ 13,486,191</b>	<b>\$ 14,775,278</b>	<b>\$ 16,127,857</b>	<b>\$ 17,225,219</b>	<b>\$ 18,986,686</b>	<b>\$ 22,434,335</b>	<b>\$ 22,930,067</b>	<b>\$ 21,928,819</b>	<b>\$ 24,051,141</b>
<b>Health care per employee</b>	<b>\$ 12,624</b>	<b>\$ 12,651</b>	<b>\$ 13,372</b>	<b>\$ 14,531</b>	<b>\$ 15,612</b>	<b>\$ 17,042</b>	<b>\$ 19,085</b>	<b>\$ 21,164</b>	<b>\$ 21,405</b>	<b>\$ 22,870</b>



**Kenai Peninsula Borough School District  
FY19 Preliminary General Fund Budget**

**Revenue**

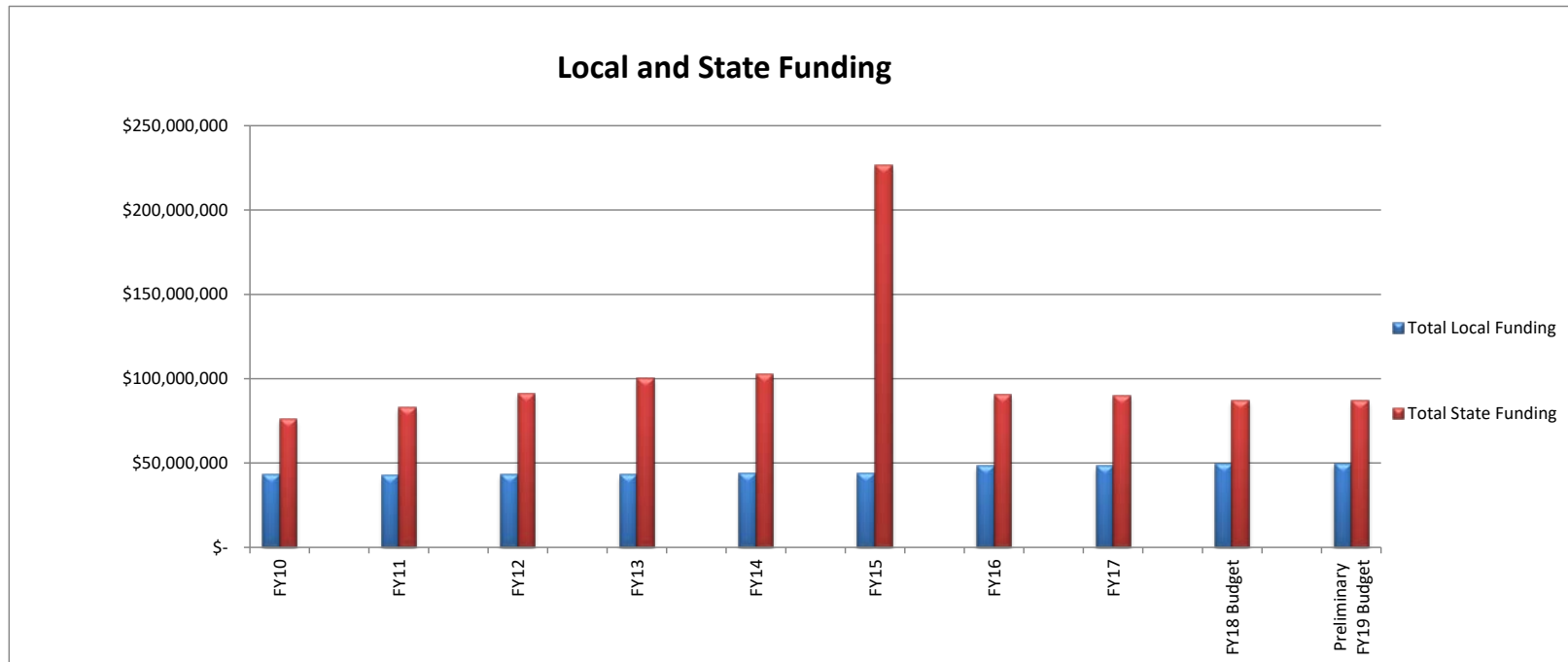
<b>Local Effort</b>	\$ 49,738,432	35.92%
<b>State Revenue - Foundation</b>	79,434,290	57.36%
<b>State Revenue - TRS/PERS On-Behalf</b>	7,614,044	5.50%
<b>State Revenue - Quality Schools</b>	287,724	0.21%
<b>Federal Revenue</b>	225,000	0.16%
<b>Other Revenue</b>	<u>1,180,000</u>	<u>0.85%</u>
 <b>Total Revenue Budget</b>	 <u><u>\$ 138,479,490</u></u>	 <u><u>100.00%</u></u>



**Kenai Peninsula Borough School District  
FY19 Preliminary General Fund Budget**

**Local and State Funding**

	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18 Budget</u>	<u>Preliminary FY19 Budget</u>
<b>Local Funding:</b>										
Borough In-Kind	\$ 9,170,034	\$ 9,394,362	\$ 9,584,253	\$ 9,193,414	\$ 9,329,894	\$ 9,682,871	\$ 10,329,871	\$ 10,655,015	\$ 10,854,635	\$ 10,854,635
Borough Appropriations	33,813,342	33,193,773	33,666,882	33,806,586	34,170,106	34,330,654	37,908,561	37,583,417	38,883,797	38,883,797
<b>Total Local Funding</b>	<u>\$ 42,983,376</u>	<u>\$ 42,588,135</u>	<u>\$ 43,251,135</u>	<u>\$ 43,000,000</u>	<u>\$ 43,500,000</u>	<u>\$ 44,013,525</u>	<u>\$ 48,238,432</u>	<u>\$ 48,238,432</u>	<u>\$ 49,738,432</u>	<u>\$ 49,738,432</u>
<b>State Funding:</b>										
Foundation Program	\$ 64,062,960	\$ 69,123,351	\$ 71,895,908	\$ 75,563,384	\$ 74,891,748	\$ 79,159,764	\$ 80,288,271	\$ 81,308,106	\$ 79,432,887	\$ 79,434,290
Grants	250,195	263,359	270,389	275,933	274,963	282,259	285,377	287,068	286,697	287,724
Other State Revenue			1,404,575	1,734,738	3,182,001	3,008,638	-	-	-	-
TRS On-Behalf	11,017,544	12,261,269	15,417,040	19,868,298	21,055,069	133,498,407	8,560,061	7,603,279	7,059,734	7,059,734
PERS On-Behalf	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	883,559	554,310	554,310
<b>Total State Funding</b>	<u>\$ 76,214,721</u>	<u>\$ 83,001,993</u>	<u>\$ 91,374,686</u>	<u>\$ 100,482,008</u>	<u>\$ 102,583,231</u>	<u>\$ 226,345,214</u>	<u>\$ 90,440,990</u>	<u>\$ 90,082,012</u>	<u>\$ 87,333,628</u>	<u>\$ 87,336,058</u>



**Kenai Peninsula Borough School District  
In-Kind Services Budget to Actual**

**Budgeted In-Kind Per KPB Ordinance**

	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget
<b>Services</b>					
Audit	\$ 58,250	\$ 60,400	\$ 62,415	\$ 63,700	\$ 63,700
Custodial	102,788	112,856	112,430	117,645	117,645
Maintenance	7,315,196	7,550,268	7,752,814	7,841,201	7,841,201
Utilities	82,768	85,600	87,600	89,900	89,900
<b>Total Budgeted Services</b>	<b>7,559,002</b>	<b>7,809,124</b>	<b>8,015,259</b>	<b>8,112,446</b>	<b>8,112,446</b>
<b>Insurance</b>					
Liability	478,107	573,090	765,970	765,970	765,970
Property	634,696	557,309	575,120	575,120	575,120
W/C	658,089	729,823	973,522	1,201,479	1,201,479
<b>Total Budgeted Insurance</b>	<b>1,770,892</b>	<b>1,860,222</b>	<b>2,314,612</b>	<b>2,542,569</b>	<b>2,542,569</b>
<b>Total Budgeted In-kind</b>	<b>\$ 9,329,894</b>	<b>\$ 9,669,346</b>	<b>\$ 10,329,871</b>	<b>\$ 10,655,015</b>	<b>\$ 10,655,015</b>

**Actual In-Kind Expenditures**

	FY14 Actual	FY15 Actual	FY16	FY17	FY18
<b>Services</b>					
Audit	\$ 58,070	\$ 66,366	\$ 62,561	\$ 58,384	\$ -
Custodial	109,859	108,150	112,608	114,352	-
Maintenance	6,957,118	7,353,201	7,509,321	7,822,761	-
Utilities	74,374	83,989	85,200	84,002	-
<b>Total Actual Services</b>	<b>7,199,420</b>	<b>7,611,706</b>	<b>7,769,690</b>	<b>8,079,499</b>	<b>-</b>
<b>Insurance</b>					
Liability	478,107	573,090	765,970	765,970	-
Property	634,696	557,309	575,120	575,120	-
W/C	658,089	729,823	973,522	1,201,479	-
<b>Total Actual Insurance</b>	<b>1,770,892</b>	<b>1,860,222</b>	<b>2,314,612</b>	<b>2,542,569</b>	<b>-</b>
<b>Total Actual In-kind</b>	<b>\$ 8,970,312</b>	<b>\$ 9,471,928</b>	<b>\$ 10,084,302</b>	<b>\$ 10,622,068</b>	<b>\$ -</b>
Difference between Budget and Actual	\$ 359,582	\$ 197,418	\$ 245,569	\$ 32,947	\$ -

**KPB In-Kind Services Fund Balance**

Beginning KPB In-Kind Fund Balance	\$ 1,485,931	\$ 1,845,512	\$ 2,042,930	\$ 2,288,499	\$ 1,321,447
Reallocation of Fund Balance				(1,000,000)	-
Restated KPB In-Kind Fund Balance				1,288,499	1,321,447
Ending KPB In-Kind Fund Balance	1,845,512	2,042,930	2,288,499	1,321,447	-
Increase/(Decrease)	\$ 359,581	\$ 197,418	\$ 245,569	\$ 32,948	\$ -

KPBSD  
FY18  
FOUNDATION FORMULA

**11/27/2017**  
**FY19 Preliminary Foundation Estimate**

		ADJUSTED ADM	
<b>Step #1</b>	Run all Schools through the Foundation Formula		
<b>Step #2</b>	Total All KPBSD Schools                      8,043.00	10,330.55	(AS 14.17.450. School Size Factor)
<b>Step #3</b>	District Cost Factor	1.171	(AS 14.17.460. District Cost Factors)
	Total After Adjustment for District Cost Factor	12,097.07	
<b>Step #4</b>	Special Needs Factor	1.2	(AS 17.17.420. Special Needs)
	Total After Adjustment for Special Needs Factor	14,516.49	
<b>Step #5</b>	Vocational Education Adjustment	1.015	(CS SB 84+HCS CSSB 182)
	Total After Adjustment for High School Vocational Education	14,734.24	
<b>Step #6</b>	Special Education Intensive Services Factor (13* 199)	2587	(AS 17.17.420. Intensive Services Funding)
	Adjusted Students + Special Education Intensive Services	17,321.24	
<b>Step #7</b>	Correspondence ( 735 * .90)	661.5	(AS14.17.430 Funding for Correspondence)
	Total District Adjusted ADM	17,982.74	
<b>Step #8</b>	Base Student Allocation Value	\$5,930	(AS 14.17.470. Base Student Allocation)
<b>Step #9</b>	Basic Need	\$106,637,648	
<b>Step # 10</b>	Less Required Local Effort (.00265 * 10,265,418,090)	\$27,203,358	(AS 14.17. 410.(b)(2) Public School Funding)
<b>Step # 11</b>	Regular State Aid FY19	\$79,434,290	

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Borough Required and Maximum Allowable Revenue Estimate  
Initial Estimate Based On Projected Enrollment  
Preliminary FY19 Required and Maximum Allowable Contribution Estimates**

11/27/2017

Required FY 19 Contribution Options (The Lesser of the Following Two)

<b>A. 2017 Full Tax Value x 2.65 Mills =</b>	<b>\$ 10,265,418,090</b>	<b>x .00265 :</b>	<b>\$27,203,358</b>
B. 45% of FY18 (Prior Year) Basic Need + QS =	\$ 106,774,815	x 45% =	\$48,048,667

Additional Allowable Local FY 19 Contribution Options ( The Greater of the Following Two)

<b>A. 23% of FY19 Basic Need + Quality Schools</b>	<b>\$ 106,925,372</b>	<b>x 23% =</b>	<b>\$24,592,836</b>
B. 2017 Full Tax Value x 2 Mills =	\$ 10,265,418,090	x .002 =	\$20,530,836

Maximum Local Contribution Allowable FY 19 (The Sum of the Following Two)

Required Local Contribution =	\$27,203,358	
Additional Allowable Local =	<u>\$24,592,836</u>	
<b>Total Maximum Allowable Contribution =</b>		<b>\$51,796,193</b>

FY19 Budgeted Borough Support \$ 49,738,432

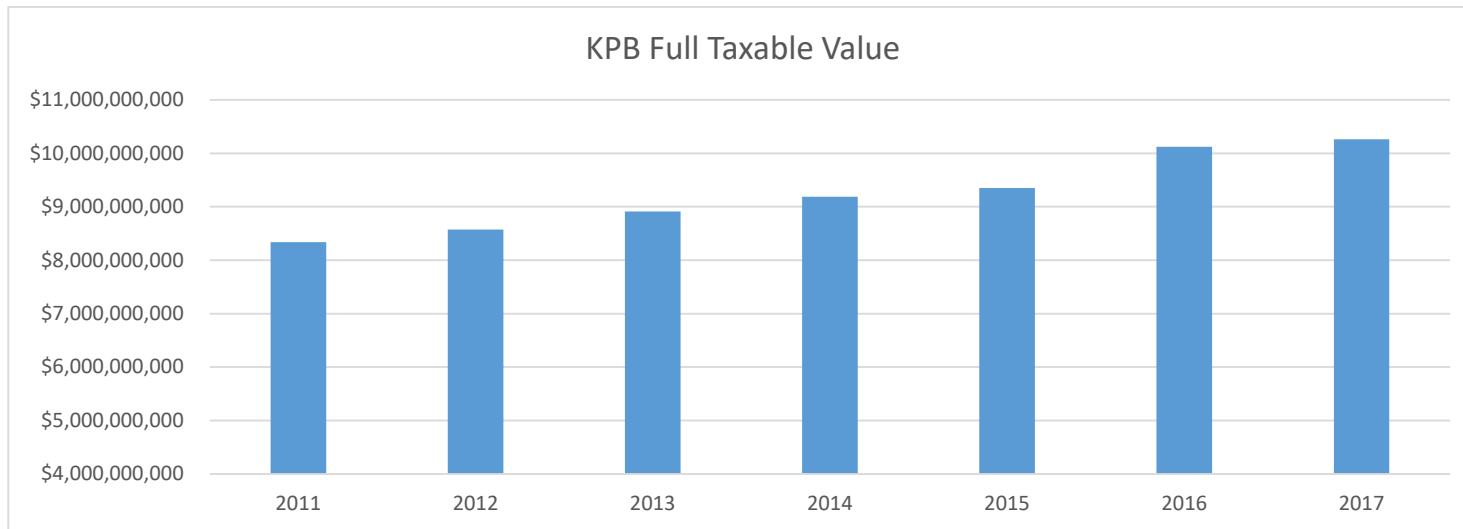
**Room to Maximum Allowable \$2,057,761**

**History of KPBSD Full Taxable Value**

2011 Full Tax Value	\$ 8,338,641,710	FY 18 Projected Basic Need	\$ 106,487,560
2012 Full Tax Value	\$ 8,573,591,170	Quality Schools	<u>\$ 287,255</u>
2013 Full Tax Value(Original)	\$ 8,903,375,090	Total for Required Projection	\$ 106,774,815
2013 Full Tax Value(Revised)	\$ 8,910,264,290	FY 19 Projected Basic Need	\$ 106,637,648
2014 Full Tax Value	\$ 9,186,472,890	Quality Schools	<u>\$ 287,724</u>
2015 Full Tax Value	\$ 9,349,916,890	Total for Additional Allowable Projection	\$ 106,925,372
2016 Full Tax Value	\$ 10,122,329,820		
2017 Full Tax Value	\$ 10,265,418,090		

Kenai Peninsula Borough School District  
 Kenai Peninsula Borough Full Taxable Value

	2011	2012	2013	2014	2015	2016	2017
KPB Full Taxable Value	\$ 8,338,641,710	\$ 8,573,591,170	\$ 8,910,264,290	\$ 9,186,472,890	\$ 9,349,916,890	\$ 10,122,329,820	\$ 10,265,418,090



**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 – High School 1:25 pupil/teacher ratio – Middle School
Secondary Program Staffing	15% of classroom allocation
Secondary Counseling	1:250 pupil/teacher ratio – High School 1:350 pupil/teacher ratio – Middle School
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 enrollment 80-150 (Middle Schools only) 1.0 FTE if enrollment >150 (Middle Schools only)
Secondary Intervention	.50 FTE if enrollment 80-150 (Middle Schools only) 1.0 FTE if enrollment >150 (Middle Schools only)



### 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 1:19.5 pupil/teacher ratio if Grades 7-12 enrollment > 40
Small Schools Intervention	.50 FTE if enrollment >= 75 (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 > =276

#### 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

**Kenai Peninsula Borough School District**  
**FY19 Preliminary General Fund Budget**

The FY19 Preliminary General Fund Budget reflects:

Revenue	\$ 138,479,490
Expenditures	<u>141,837,651</u>
Deficit	(3,358,161)
Use of 1/3 Unassigned Fund Balance	<u>1,318,109</u>
Remaining Deficit	<u><u>\$ (2,040,052)</u></u>