

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

Annual Budget

2014-2015



Soldotna, Alaska

99669

www.kpbsd.k12.ak.us

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2014
and Ending June 30, 2015

Dr. Steve Atwater, Superintendent of Schools

Prepared by the Finance Department

Mr. Dave Jones
Assistant Superintendent, Instructional Support

Laurie Olson
Director of Finance

Elizabeth Hayes
Accountant

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**Kenai Peninsula Borough School District
2014 - 2015 Budget**

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IV. INFORMATIONAL SECTION

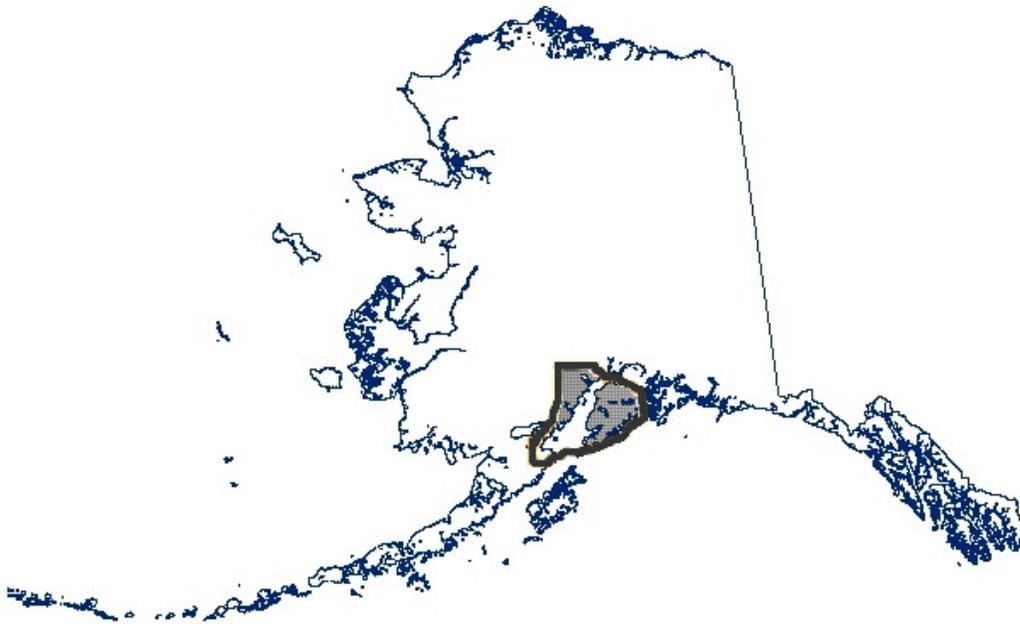
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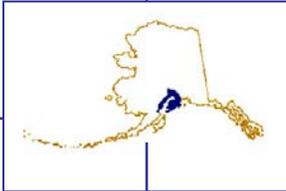
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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INTRODUCTORY SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

Dave Jones

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July 7, 2014

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 2015. 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 2014. The Kenai Peninsula Borough School District is proud to be one of only 122 recipients nationally and one of 3 Alaskan districts to have been awarded the MBA in fiscal year 2014.

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 43 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. Adjustments to the ADM for school size,

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 2013 for the FY15 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 8,773 students enrolled in FY15. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2013. It is important to note that in October 2013, the district reported 8,932 students enrolled, which was over the projection for FY14 of 8,873. That increase in FY14 brought the total loss in enrollment to 1,464 students since FY97, from the district peak of 10,396 students. The hope is that this trend in declining enrollment is slowing or possibly leveling off. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2013. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. Additionally, the budget was presented in a joint work session to the full bodies of the Borough Assembly and School Board in December 2013. 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.

Board of Education

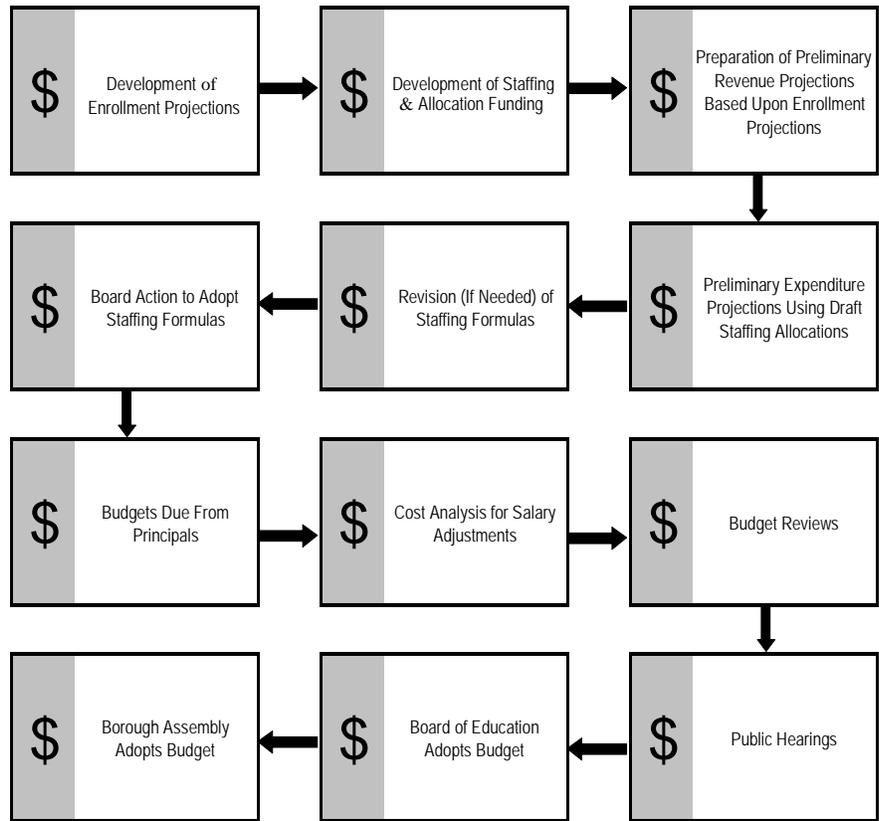
Mr. Joe Arness, President
Ms. Liz Downing, Vice President
Ms. Penny Vadla, Clerk
Ms. Lynn Hohl, Treasurer
Mr. Marty Anderson, Member
Mr. Dan Castimore, Member
Mr. Bill Holt, Member
Mr. Tim Navarre, Member
Ms. Sunni Hilts, Member
Mr. Evan Boyer, Student Representative

Administrative Cabinet

Dr. Steve Atwater, Superintendent
Mr. Sean Dusek, Assistant Superintendent of Instruction
Mr. Dave Jones, Assistant Superintendent of Instructional Support

The initial budget was approved by the School Board on April 14, 2014. 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 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, 2014, marking the beginning of fiscal year 2015, which will run through June 30, 2015.

FY15 Budget Development Calendar

September 2013

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					

30th – Start of 20-Day OASIS Count

October 2013

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 - Enrollment Projection Deadline for Schools

15th – Discuss Budget Development Calendar and Meeting Schedule with Board

25th – End of 20 day count

November 2013

	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 - Staffing Projections and Site Budget Formulation Begins
- 5th - FY14-15 Projected Enrollment Report Due to DOEED
- 8th - FY13 -14 Actual Enrollment Report Due to DOEED
- 12th - Community Budget Development Committee Meeting

December 2013

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 - 10th Senior Management Conducts Preliminary Budget Estimation
- 2nd - Enrollment Information Reported to Board
- *3rd - Joint Work Session with Board and Borough Assembly

January 2014

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	

- 13th - FY15 Preliminary Budget Information to Board
- 14th - FY15 Preliminary Budget Work Session

February 2014

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	

- 3rd - Budget Work Session to Review Detailed FY15 Budget Information.
- 18th - Public Budget Forum, Seward High School, 5:30 p.m.
- 19th - Public Budget Forum, Soldotna High School, 5:30 p.m.
- 25th - Public Budget Forum, Homer High School, 5:30 p.m.

March 2014

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 - School Board Meeting - Presentation of Budget

April 2014

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			

- 14th - School Board Meeting - Present Budget for Approval
- 15th - Final KPBSD Budget Information to Borough Assembly

May 2014						
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 - Ordinance Introduced at Borough Assembly
 *20th - Borough Assembly Resolution

June 2014						
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 - Borough Assembly Ordinance Vote

*All dates referring to Borough Assembly meetings are subject to change.

Alaska Statute 14.14.060. Relationship Between Borough School District and Borough; Finances 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 from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum 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.

The local contribution by the Borough was also less than the maximum allowed for FY11 and FY12. In FY13, the Borough contribution fell below the prior year contribution for the first time. Also in FY13, the legislature changed the Foundation formula calculation, shifting more funding responsibility to the State and lowering the maximum local contribution allowed. Initially, the FY13 maximum allowable contribution was \$47,040,962 and the district requested \$44,500,000. With the change in the formula, the maximum local contribution dropped to \$44,454,384 and the borough funded \$43,000,000. The Borough contribution in FY14 was \$43,500,000 and the budgeted local effort amount for FY15 \$44,000,000.

During FY14, the legislature made changes to the foundation funding formula for the first time since the revision in 2008, in addition to offering one-time funding again in FY15. Changes for FY15 include an adjustment to the school size factor for small Charter schools, an increase in the Correspondence Student multiplier from .80 to .90, a \$150 increase in the Base Student Allocation (BSA) from \$5,680 to \$5,830 and an increase in the one-time funding. With additional increases to the BSA in FY16 and FY17, the one-time funding is scheduled to decline each year. The increases within the formula are especially appreciated as the district can rely on that funding to assist in long-term planning.

Enrollment Projections

The process used to project the FY15 enrollment is based on a straight-line projection for most schools as of October 17, 2013. The steps involved in formulating the enrollment projection of 8,773 were:

- Grades at 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 Kenai Youth Facility.
- Kindergarten enrollment was based on the average of actual enrollment for FY13 and FY14 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. It is hoped that a long running enrollment decline could be leveling off.

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$159,387,329, based on the enrollment projection of 8,773 students, along with the use of fund balance designated for Self Insurance in the amount of \$2,156,400 and use of fund balance in the amount of \$1,892,164, totals \$163,435,893. State funding through the foundation formula in FY15 will include the following increases:

- Increase in the base student allocation (BSA) to \$5,830, an increase of \$150 over the FY14 BSA
- An adjustment to the school size factor for small Charter Schools
- Increase in the Correspondence Student multiplier from .80 to .90
- Increase in one-time funding of \$1,245,298 above originally budgeted amount of \$1,741,904 for a total in one-time funding of \$2,987,202

An increase in support of \$500,000 from the Kenai Peninsula Borough, also known as local effort, brings the total local funding to \$44,000,000 for FY15. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$9,669,346. The district also budgeted for a total allocation of fund balance in the amount of \$4,048,564, of which \$2,156,400 is use of fund balance designated for health care.

The current changes in the foundation funding formula passed by the legislature are the first significant changes since HB273 in March 2008. A similarity between the two changes is the 3-year increase to the BSA. In addition to the \$150 increase for FY15, there are additional increases scheduled for FY16 and FY17 of \$50 each year. The "one-time" funding outside the

formula will continue to be offered from FY15 through FY17, with the state-wide amount available for school districts declining each year.

The legislature approved a lump sum payment to the Division of Retirement in the amount of \$3 billion, of which 2/3 will go to the Teachers Retirement system (TRS) and the remaining 1/3 to the Public Employees Retirement System (PERS). This contribution is not expected to impact the current rates of employer-share contributions to the retirement plans or the continuing assistance from the legislature in the form of 'on-behalf' payments towards the unfunded liability in the retirement plans.

Additional impacts to the FY15 revenue budget will be felt from changes to the amount of state funding for Charter schools and to the multiplier for Correspondence students. The total impact to state funding from the changes to the foundation funding formula was \$3,185,674 more than original revenue projections. In addition, there will be one-time funding again in FY15, which is projected at a total of \$2,987,202.

Another change to the method of funding charter schools will provide them a portion of the local effort funding the district receives that is above the required minimum contribution. This portion is referred to as "additional allowable" funding.

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. Although additional funding through increases to the funding formula have been received, costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase as well.

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 \$163,435,893 is based on the enrollment projection of 8,773 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 FY15 budget was developed based on the following significant elements:

- Significant changes to the State Foundation Formula including an increase in the Base Student Allocation and other multipliers.
- Salary and benefit accounts have been adjusted per 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 cost comprise approximately 83% of this budget.

- The FY15 Budget includes an increase to the employer-paid amount per covered employee to \$17,004. 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 12% of the budget and 14% 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 >200

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

HIGH SCHOOL/MIDDLE SCHOOL

Secondary Classroom	1:24.5 pupil/teacher ratio
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 per middle school

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 pupil/teacher ratio if Grades 7-12 enrollment > 40

Small Schools Intervention

.50 FTE if enrollment \geq 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
1:100 pupil/custodian ratio

Elementary Secretary

1.0 FTE if enrollment \leq 275
1:275 pupil/secretary ratio if enrollment > 275

Elementary Library Aide

.38 FTE if Grades K-6 enrollment \leq 275
.44 FTE if Grades K-6 enrollment > 275

HIGH SCHOOL

High School Custodian

Average of 1.0 FTE/22,000 Square Feet and
1:125 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
1:125 pupil/custodian ratio

Middle School Secretary

1:200 pupil/secretary ratio

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

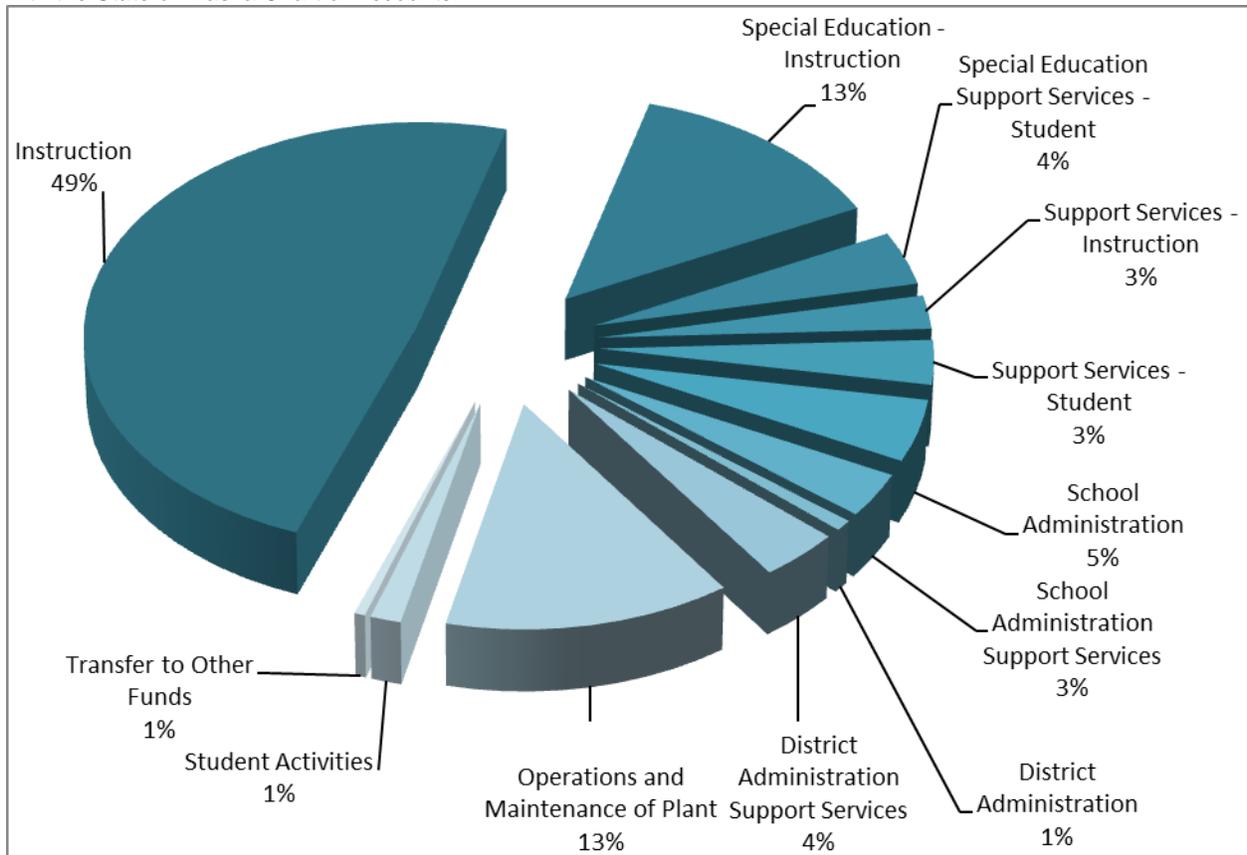
- Supply and copy budgets have been adjusted based on the enrollment projection. Science and Social Studies curriculum are slated for review in FY15.
- Utility budgets have been rolled forward with few adjustments. With recent increases in oil prices, those budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- Budgets for property, liability and 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.
- A fund transfer has been included for the Student Nutrition program in the amount of \$800,000.
- Equipment budgets for FY15 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.

Other

This budget proposal exceeds the State of Alaska mandate that 70% of total general fund expenditures should be used for instruction as over 76% of the budget dedicated to instructional activities, with the remaining 24% dedicated to instructional support.

<u>FY15 Expenditure Budget by Function</u>	<u>Original 2013-14 Budget</u>	<u>Revised 2013-14 Budget</u>	<u>2014-15 Budget</u>
Instruction	\$ 71,163,749	\$ 71,521,047	\$ 79,716,177
Special Education - Instruction	19,530,365	19,091,566	21,891,476
Special Education Support Services – Student	6,099,812	6,140,959	6,658,226
Support Services - Student	5,000,720	4,840,183	5,502,972
Support Services - Instruction	3,772,251	4,038,659	4,150,234
School Administration	7,113,743	6,947,488	7,640,546
School Administration Support Services	4,978,250	4,957,782	5,449,955
District Administration	1,147,564	1,216,230	1,307,356
District Administration Support Services	5,562,697	6,160,583	6,170,641
Operations and Maintenance of Plant	23,388,997	22,863,423	21,788,386
Student Activities	2,324,612	2,397,475	2,334,924
Transfer to Other Funds	<u>775,000</u>	<u>1,100,000</u>	<u>825,000</u>
Total General Fund Expenditures	<u>\$150,857,760</u>	<u>\$151,275,395</u>	<u>\$163,435,893</u>

The following graph depicts the functional allocation of the FY15 General Fund expenditure budget in accordance with the State of Alaska Chart of Accounts.



FY15 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	34,328,570	2,537,969	35,703,258	210,550	171,245	309,650	498,799	2,611,761	2,400,369	944,006		79,716,177
	% of Object	66.47%	13.88%	54.23%	16.12%	16.05%	4.40%	4.83%	69.49%	105.55%	87.62%		48.78%
	% of Function	43.06%	3.18%	44.79%	0.26%	0.21%	0.39%	0.63%	3.28%	3.01%	1.18%		100.00%
Special Education Instruction	Sum of Amount	7,060,895	3,915,947	10,707,380	45,000	49,170		3,915	87,669	11,500	10,000		21,891,476
	% of Object	13.67%	21.41%	16.26%	3.45%	4.61%		0.04%	2.33%	0.51%	0.93%		13.39%
	% of Function	32.25%	17.89%	48.91%	0.21%	0.22%		0.02%	0.40%	0.05%	0.05%		100.00%
Special Education Support Services - Student	Sum of Amount	2,630,544	393,950	2,820,955	663,900	87,200	5,000	3,210	49,032	1,000	3,435		6,658,226
	% of Object	5.09%	2.15%	4.28%	50.84%	8.18%	0.07%	0.03%	1.30%	0.04%	0.32%		4.07%
	% of Function	39.51%	5.92%	42.37%	9.97%	1.31%	0.08%	0.05%	0.74%	0.02%	0.05%		100.00%
Support Services Instruction	Sum of Amount	1,289,167	589,868	1,684,374	89,594	110,993	11,100	67,582	300,537	2,495	4,524		4,150,234
	% of Object	2.50%	3.22%	2.56%	6.86%	10.41%	0.16%	0.65%	8.00%	0.11%	0.42%		2.54%
	% of Function	31.06%	14.21%	40.59%	2.16%	2.67%	0.27%	1.63%	7.24%	0.06%	0.11%		100.00%
Support Services Student	Sum of Amount	1,176,100	1,476,626	2,725,319		61,500	750	4,651	51,528	5,598	900		5,502,972
	% of Object	2.28%	8.07%	4.14%		5.77%	0.01%	0.05%	1.37%	0.25%	0.08%		3.37%
	% of Function	21.37%	26.83%	49.52%		1.12%	0.01%	0.08%	0.94%	0.10%	0.02%		100.00%
School Administration	Sum of Amount	4,019,573	14,180	3,503,664	83	61,252			11,653	30,141			7,640,546
	% of Object	7.78%	0.08%	5.32%	0.01%	5.74%			0.31%	1.33%			4.67%
	% of Function	52.61%	0.19%	45.86%	0.00%	0.80%			0.15%	0.39%			100.00%
School Administration Support Services	Sum of Amount		2,437,858	2,225,673		9,319	680,200	11,369	54,886	30,650			5,449,955
	% of Object		13.33%	3.38%		0.87%	9.67%	0.11%	1.46%	1.35%			3.33%
	% of Function		44.73%	40.84%		0.17%	12.48%	0.21%	1.01%	0.56%			100.00%
District Administration	Sum of Amount	310,071	199,065	468,670	123,150	87,150	14,450	12,600	23,200	69,000			1,307,356
	% of Object	0.60%	1.09%	0.71%	9.43%	8.17%	0.21%	0.12%	0.62%	3.03%			0.80%
	% of Function	23.72%	15.23%	35.85%	9.42%	6.67%	1.11%	0.96%	1.77%	5.28%			100.00%
District Administration Support Services	Sum of Amount	6,750	2,812,967	2,116,791	173,670	107,900	32,150	880,465	236,900	-311,452	114,500		6,170,641
	% of Object	0.01%	15.38%	3.22%	13.30%	10.12%	0.46%	8.53%	6.30%	-13.70%	10.63%		3.78%
	% of Function	0.11%	45.59%	34.30%	2.81%	1.75%	0.52%	14.27%	3.84%	-5.05%	1.86%		100.00%
Operations and Maintenance of Plant	Sum of Amount		3,487,699	3,245,680		9,425	5,979,654	8,747,016	318,712	200			21,788,386
	% of Object		19.07%	4.93%		0.88%	85.02%	84.74%	8.48%	0.01%			13.33%
	% of Function		16.01%	14.90%		0.04%	27.44%	40.15%	1.46%	0.00%			100.00%
Student Activities	Sum of Amount	824,210	424,849	635,248		311,462	100	92,000	12,363	34,692			2,334,924
	% of Object	1.60%	2.32%	0.96%		29.20%	0.00%	0.89%	0.33%	1.53%			1.43%
	% of Function	35.30%	18.20%	27.21%		13.34%	0.00%	3.94%	0.53%	1.49%			100.00%
Fund Transfers	Sum of Amount											825,000	825,000
	% of Object											100.00%	0.50%
	% of Function											100.00%	100.00%
Total Sum of Amount		51,645,880	18,290,978	65,837,012	1,305,947	1,066,616	7,033,054	10,321,607	3,758,241	2,274,193	1,077,365	825,000	163,435,893
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.00%	100.00%	100.00%
% of Total Budget		31.60%	11.19%	40.28%	0.80%	0.65%	4.30%	6.32%	2.30%	1.39%	0.66%	0.50%	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 develop productive, responsible citizens who are prepared to be successful in a dynamic world. The School Board annually defines goal:

Board of Education Goals

Board goals for FY15 were set at the July 7, 2014 board planning session. Board goals for FY15 are:

- 1) Reporting on Innovation – Each month the school board will be apprised of specific innovative practices, at the site and district level, that are designed to positively impact student engagement and the measures of their success.
- 2) Review of District Swimming Pool Use – By December 2014, Administration will provide information, to the Board, regarding the efficiency and value of the District pools usage.
- 3) Improving relations with Associations – By December 2014, prepare for the upcoming Collective Bargaining Agreement (CBA) negotiations by collaborating with the employee associations and by researching applicable statutes to determine the District alternatives.

District Goals

2012-2017 KPBSD Strategic Plan

Guiding principles

- Each student can learn and be successful
- Every student is recognized as unique, valuable, and is treated with respect and dignity
- Learning is a lifelong process
- The educational environment is safe, engaging and purposeful.
- Our students' educational experience depends on understanding and working with diverse communities
- Early identification of strengths and weaknesses is crucial to ensure overall development and achievement
- High standards and expectations are essential for student success and preventing student failure
- Continuous improvement is student-centered, data-driven, and collaborative
- Differentiated learning opportunities are integral to all instruction
- A rigorous curriculum challenges students
- Collaboration and effective instruction are district commitments
- Teachers are facilitators of learning and agents of inspiration
- KPBSD graduates are prepared for post-secondary education and, or, career ready
- All financial decisions are student centered and sustainable

District Goals – Three focus areas

Academic Success - Deliver relevant, rigorous, standards-based curriculum in conjunction with alternative pathways and a flexible approach to ensure that every KPBSD student stays engaged, reaches high levels of achievement and graduates.

Organizational Excellence - Evolve KPBSD as a highly reliable, world-class organization that fosters a culture of innovation, attracts and retains the best-of-the-best employees, and supports an infrastructure that promotes a fluid academic environment.

Community and Family Engagement - All KPBSD schools reach out to parents and communities to promote shared value and responsibility for the process of education.

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

	Actual FTE FY14	Projected FTE FY15	Difference
Regular Instruction	551.63	532.97	-18.66
Special Education - Instruction	215.77	221.03	5.26
Special Education Support Services - Student	44.57	47.81	3.24
Support Services - Student	46.31	44.07	-2.24
Support Services - Instruction	32.68	31.08	-1.60
School Administration	39.43	39.31	-0.12
School Administration Support Services	59.36	57.96	-1.40
District Administration	5.00	5.00	0.00
District Administration Support Services	36.50	39.50	3.00
Operations and Maintenance of Plant	85.66	82.73	-2.93
Student Activities	2.80	5.30	2.50
	<u>1119.71</u>	<u>1106.76</u>	<u>-12.95</u>

In general, changes to staffing result from changes in student enrollment numbers, with the exception of recent additional legislative funding targeted specifically at Career and Technical Education.

Financial Component

The Kenai Peninsula Borough School District receives revenue from the Federal Government, State of Alaska, and the Kenai Peninsula Borough. 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.

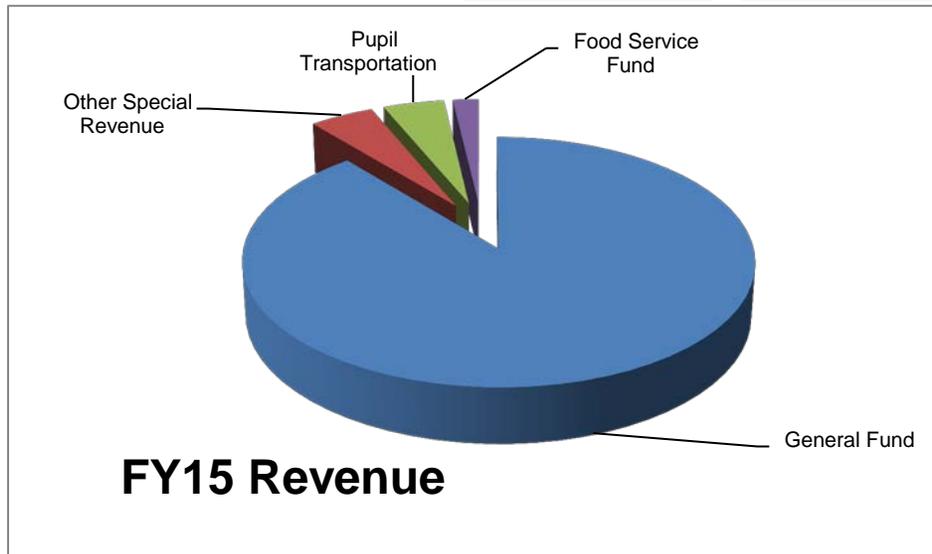
Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the "Special Revenue" funds such as Pupil Transportation, and Food Services, twenty-eight funds in all. Activities of the General Fund and the Special Revenue Funds are included in the 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, 2014, the Borough recorded \$44,040,000 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 FY15

	FY14	FY15
Revenue:		
General Fund	\$ 146,476,629	\$ 159,387,329
Other Special Revenue	10,327,585	8,362,500
Student Transportation	7,680,611	7,924,942
Food Service Fund	<u>3,200,000</u>	<u>3,340,000</u>
Total Governmental Revenue:	<u><u>\$ 167,684,825</u></u>	<u><u>\$ 179,014,771</u></u>
Expenditures:		
General Fund	\$ 150,175,395	\$ 162,610,893
Other Special Revenue	15,732,776	8,392,559
Student Transportation	8,509,008	7,819,528
Food Service Fund	<u>4,387,800</u>	<u>4,342,141</u>
Total Governmental Expenditures:	<u><u>\$ 178,804,979</u></u>	<u><u>\$ 183,165,121</u></u>
Excess (Deficiency) of Revenues over Expenditures:	<u><u>\$ (11,120,154)</u></u>	<u><u>\$ (4,150,350)</u></u>
Operating Transfers:		
Transfer Out - General Fund	1,100,000	825,000
Transfer In - Food Service Fund	<u>(1,100,000)</u>	<u>(825,000)</u>
Total Operating Transfers:	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Fund Balance, Beginning of Year	<u><u>\$ 26,541,126</u></u>	<u><u>\$ 15,420,972</u></u>
Fund Balance, End of Year	<u><u>\$ 15,420,972</u></u>	<u><u>\$ 11,270,622</u></u>



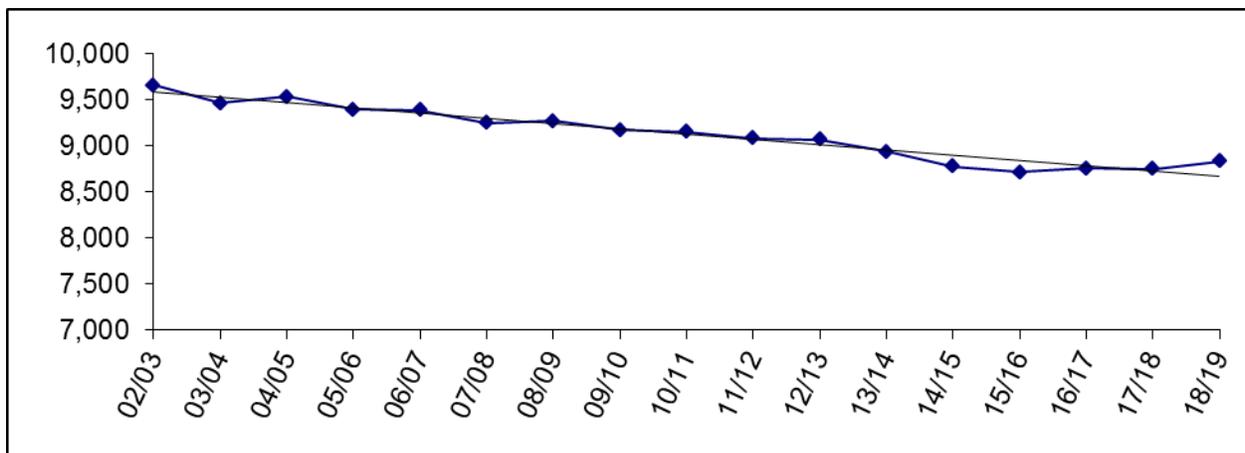
Informational Component

Enrollment History and Projections

Kenai Peninsula Borough School District - History and Projections

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
02/03	46	624	585	657	668	697	736	794	785	817	905	846	752	745	9,657	
03/04	47	575	634	565	637	666	698	774	819	783	885	827	803	665	9,467	-1.97%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.20%
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	-1.47%
14/15	0	685	688	660	657	643	663	668	648	677	638	702	692	752	8,773	-1.78%
15/16	0	685	688	690	664	661	645	648	694	654	641	620	720	703	8,713	-0.68%
16/17	0	691	686	688	689	664	663	632	676	695	630	676	630	736	8,756	0.49%
17/18	0	690	692	686	687	689	666	650	660	677	672	650	686	646	8,751	-0.06%
18/19	0	691	691	692	685	687	691	653	678	661	655	685	660	702	8,831	0.91%

District annual enrollment change: FY03 through FY19



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. For the past three years, actual enrollment appears to be leveling off, if trends in number of incoming kindergarten students continue.

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 \$1.275 million in additional maintenance support for the school district for FY15. 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	50,000
Area-wide flooring replacement upgrades	150,000
Area-wide water quality improvements	150,000
Area-wide asbestos removal and repair	100,000
Area-wide electrical and lighting upgrades	140,000
Area-wide HVAC upgrades and repairs	125,000
Area-wide locker replacement	75,000
Area-wide generator and associated hardware upgrades	125,000
Nanwalek propane tank separation and re-piping	175,000
Area-wide doors and entries	125,000
Kenai Middle school home economic kitchen renovation	30,000
Nikiski North Star bathroom tile replacement	<u>30,000</u>
Total	<u>\$1,275,000</u>

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

<http://www.borough.kenai.ak.us/financedept/default.htm>

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 FY15 is 8.33 mills. The approved General Fund tax rate for FY15 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 Borough provided the maximum operating fund revenue permissible to the District until FY10. This was a significant fiscal for the District. 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.

Year Ended June 30	Total Tax Levy for Fiscal Year	Collected in the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amounts	Percentage of Levy
2005	27,820,350	27,446,158	98.655%	372,531	27,818,689	99.994%
2006	29,357,626	28,978,909	98.710%	377,088	29,355,997	99.994%
2007	31,768,274	31,346,983	98.674%	416,128	31,763,111	99.984%
2008	30,042,125	26,651,635	98.700%	384,223	30,035,858	99.979%
2009	26,779,449	26,431,968	98.702%	342,092	26,774,060	99.980%
2010	28,875,124	28,375,677	98.270%	492,542	28,868,219	98.976%
2011	29,058,274	28,630,610	98.528%	413,884	29,044,494	99.953%
2012	30,419,493	29,946,804	98.446%	449,655	30,396,459	99.924%
2013	30,823,497	30,382,636	98.570%	347,112	30,729,748	99.696%
2014	31,750,392	31,332,596	98.684%		31,332,596	98.684%

Performance Results

Each year the Kenai Peninsula Borough School District assesses student achievement using a variety of measures: the Analytic Writing Assessment (AWA), the Performance Series, the Standards Based Assessments (SBA), and the High School Graduation Qualifying Exam (HSGQE). Some district students also take the Scholastic Aptitude Test (SAT) and the American College Test (ACT). These tests measure skills, knowledge, and performance in different ways. The information about program and individual learner strengths is used at the building and classroom levels to develop instructional goals for improvement.

The following data provides information regarding the performance of District students as well as a comparison of the performance of district students with students across the state. These results are from assessments administered during the FY14 school year.

Analytic Writing Assessment (AWA) – Analytic scoring is based on the premise that it is possible to define the components of good writing, and while a piece of writing may be excellent in one respect, there may be significant weaknesses in others. For example, a paper may be mechanically sound with exceptional vocabulary but weak in the areas of ideas and organization. The papers are graded by two scorers and the two scores are averaged to determine the paper’s final score. The Analytic Writing Assessment report is formatted to provide information by district and school. The report indicates average score in each writing component with and overall composite score. For FY14, the average composite scores by grade exceeded the “Proficient” score of 2.0.

Grade	Average Composite Score
5	2.51
7	2.49
9	2.68

Performance Series – This year the Alaska Department of Education and Early Development approved testing students in grades 5 and 7 using the online computer adaptive measurement assessment, Performance Series. The test was administered in the winter of 2013 in the areas of Reading, Language Arts, and Mathematics.

The Performance Series is a nationally norm referenced test and produces a National Percentile Ranking (NPR). The NPR is the percentage of students that the selected student would be expected to score above in norm group comparison. The NPR compares a student's Scaled Scores against the Scaled Scores of the Performance Series norm sample group at the same grade level.

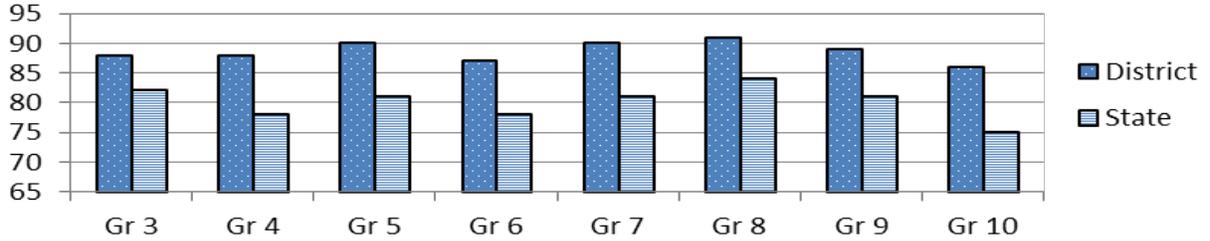
Grade	Reading	Language Arts	Math
5	54	56	51
7	53	50	54

Standards Based Assessments – This is another State-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. Students take the Standards Based Assessments in grades 3 through 10. There are three types of questions in each of the three tests: multiple-choice, short constructed response, and extended constructed response. Based upon their performance on each portion of the test, student achievement is identified in one of four categories: advanced, proficient, below proficient, or far below proficient. The chart indicates the percentage of students in the proficient or advanced categories.

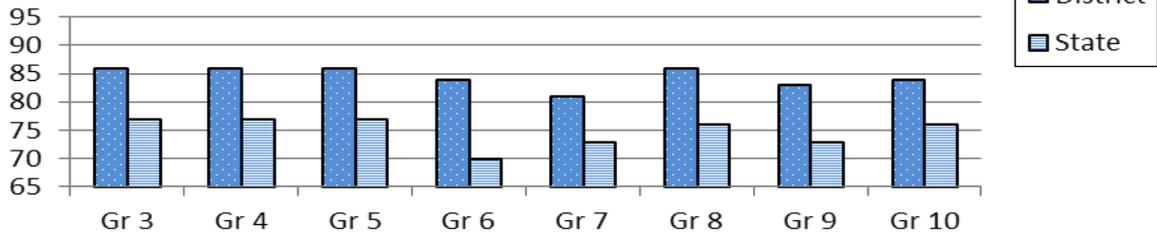
% Advanced/Proficient for Spring 2014

Grade	Reading	Writing	Math
3	88	86	86
4	88	86	80
5	90	86	81
6	87	84	80
7	90	81	81
8	91	86	80
9	89	83	70
10	86	84	71

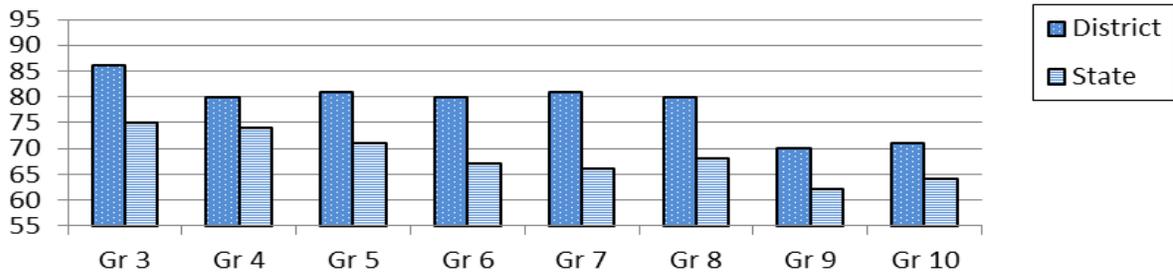
FY14 Standards Based Assessment Reading



FY14 Standards Based Assessment Writing



FY14 Standards Based Assessment Math



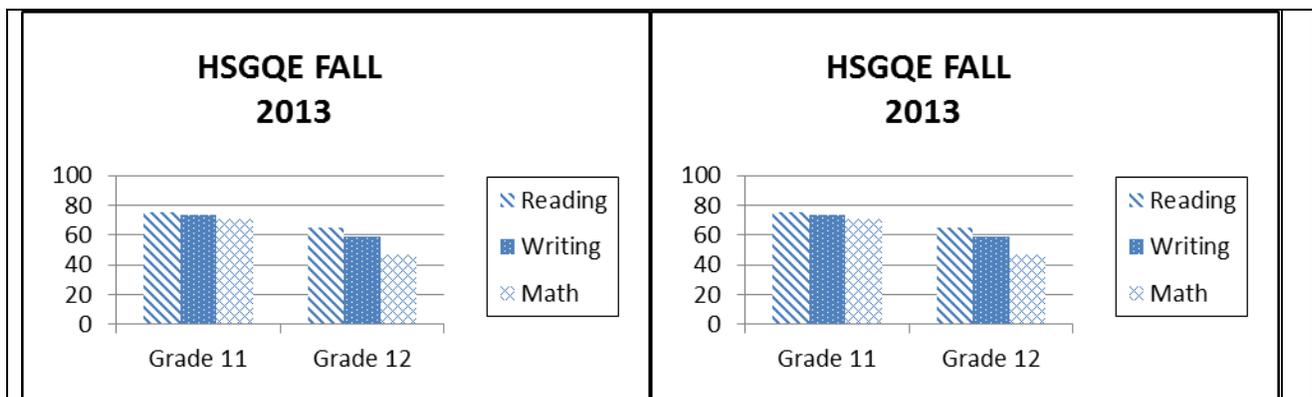
Alaska High School Graduation Qualifying Examination (HSGQE) – This is a state-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. There are three types of questions in each of the three tests: multiple-choice, short constructed response and extended constructed response. Based upon their achievement on each portion of the test, student achievement is identified in one of two categories: passed or not passed. In accordance with Alaska State Law, students will be required to pass all three sections of the High School Graduation Qualifying Exam in order to receive a secondary diploma.

% Proficient for Fall 2013

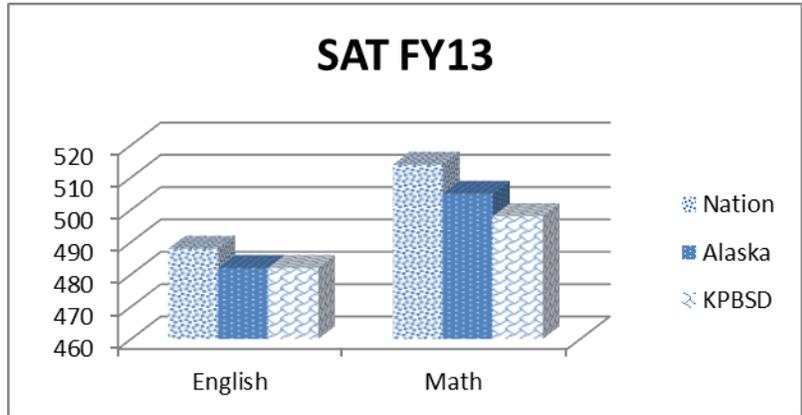
	Reading	Writing	Math
HSGQE Retest Grade 11	75	73	71
HSGQE Retest Grade 12	65	59	47

% Proficient for Spring 2014

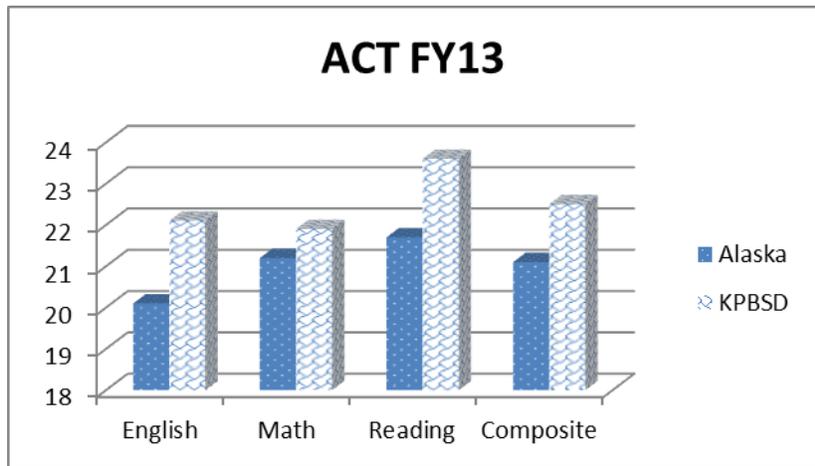
	Reading	Writing	Math
HSGQE Grade 10	90	84	82
HSGQE Retest Grade 11	50	58	47
HSGQE Retest Grade 12	75	54	50



SAT I: Reasoning Test – The SAT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider SAT scores as part of their admission process. In FY13, 291 students took the SAT test.

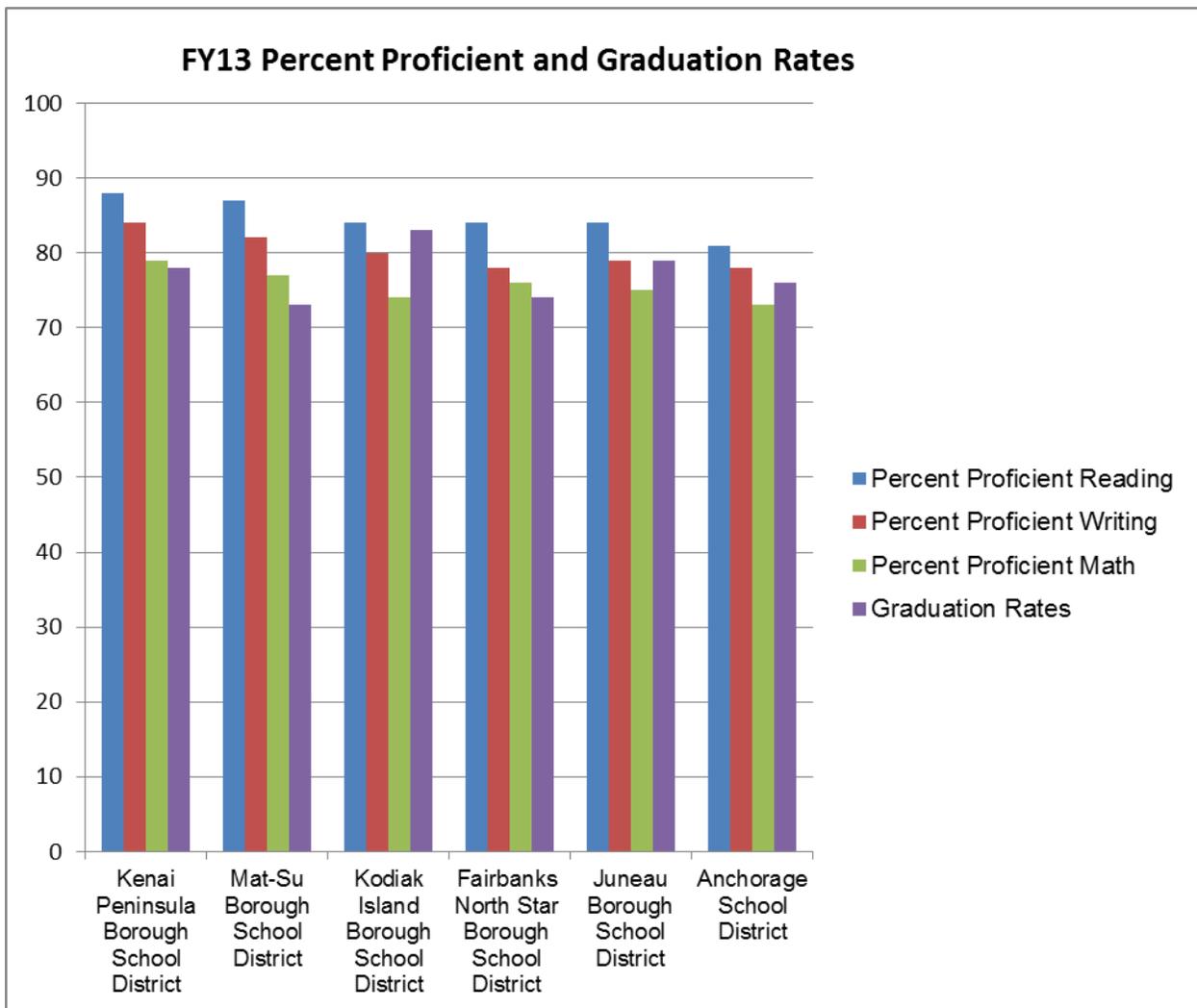


American College Test (ACT) – The ACT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider ACT scores as part of their admission process. During FY13, 169 students took the ACT test.



Comparing Percent Proficient on 2013 SBA Exams and Graduation Rates

District	Percent Proficient Reading	Percent Proficient Writing	Percent Proficient Math	Graduation Rates
Kenai Peninsula Borough School District	88	84	79	78
Mat-Su Borough School District	87	82	77	73
Kodiak Island Borough School District	84	80	74	83
Fairbanks North Star Borough School District	84	78	76	74
Juneau Borough School District	84	79	75	79
Anchorage School District	81	78	73	76



Source: State of Alaska, Department of Education and Early Development

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) Increase in the Borough contribution of \$500,000, which is mostly reflected in In-Kind contribution.
- 4) Changes to the State Foundation Formula and additional one-year funding.

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**

State Funding			FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate*	FY16 Estimate*	FY17 Estimate*	FY18 Estimate*
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,137.13	8,148.73	8,055.61	8,011.40	8,014.00	8,009.00	8,092.00	8,104.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,445.14	10,469.20	10,309.79	10,280.46	10,315.32	10,335.35	10,303.06	10,319.27
Step #3	District Cost Factor	AS 14.17.460	1.130	1.151	1.171	1.171	1.171	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		11,803.01	12,050.05	12,072.76	12,038.42	12,079.24	12,102.69	12,064.88	12,083.87
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		14,163.61	14,460.06	14,460.06	14,446.10	14,495.09	14,523.23	14,477.86	14,500.64
Step #4.5	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)			1.01	1.015	1.015	1.015	1.015	1.015	1.015
	Total After Adjustment for High School Voc Ed Factor			14,604.66	14,704.62	14,662.79	14,712.52	14,741.08	14,695.03	14,718.16
Step #5	Special Education Intensive Services Factor (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	AS 17.17.420	1,586	1,638	1,820	1,898	1,898	1,872	1,872	1,872
	Total After Adjustment for Special Education Intensive Services		15,749.61	16,242.66	16,524.62	16,560.79	16,610.52	16,613.08	16,567.03	16,590.16
Step #6	Correspondence (Correspondence ADM * .80) FY15=.90	AS 14.17.430	710.34	656.67	669.14	599.01	684.00	633.60	597.60	517.60
	Total District Adjusted ADM		16,459.95	16,899.33	17,193.76	17,159.80	17,294.52	17,246.00	17,164.62	17,107.80
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,830	\$ 5,930	\$ 5,980	\$ 5,980
Step #8	Basic Need		93,492,516	95,988,194	97,660,557	97,467,672	100,827,016	102,268,780	102,644,428	102,304,644
Step #9	Less Required Local Effort Calculation changed for FY13 to 2.65 mills	AS 14.17.410 (b)(2)	23,369,165	24,075,846	22,097,401	22,720,017	23,612,200	23,612,200	23,612,200	23,612,200
Step #10	Regular State Aid		70,123,351	71,912,348	75,563,156	74,747,655	77,214,816	78,656,580	79,032,227	78,692,444
Step #10.5	Additional One-Time Funding			1,388,134	1,734,738	3,207,740	2,987,202	2,987,202	2,987,202	2,987,202
	Total State Contribution			73,300,482	77,297,894	77,955,395	80,202,018	81,643,782	82,019,429	81,679,646
	State Increase From Prior Year		\$ (1,000,000)	\$ 3,177,131	\$ 3,997,412	\$ 657,501	\$ 2,246,623	\$ 1,441,764	\$ 375,648	\$ (339,784)
Local Contribution										
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 6,092,291,300	\$ 6,018,961,460	\$ 8,338,641,710	\$ 8,562,626,170	\$ 8,910,264,290	\$ 8,910,264,290	\$ 8,910,264,290	\$ 8,910,264,290
Step #2	Required Local Contribution	AS 14.17. 410.(b)(2)	24,369,165	24,075,846	22,097,401	22,720,017	23,612,200	23,612,200	23,612,200	23,612,200
Step #3	Additional Allowable Contribution	AS 14.17. 410.(c)(2)	21,503,279	22,077,285	22,461,928	22,417,565	23,190,214	23,521,819	23,608,218	23,530,068
Step #4	Local Cap Calculation		45,872,444	46,153,131	44,559,329	45,137,582	46,802,414	47,134,020	47,220,419	47,142,268
	Local Increase From Prior Year (assuming funding to maximum allowed)		\$ -	\$ 280,687	\$ (1,593,802)	\$ 578,252	\$ 1,664,832	\$ 331,606	\$ 86,399	\$ (78,150)
	Actual Funding from Local Effort		\$ 42,588,135	\$ 43,251,135	\$ 43,000,000	\$ 43,500,000	\$ 44,000,000	\$ 44,000,000	\$ 44,000,000	\$ 44,000,000
	Difference Between Local Effort Allowed and Local Contribution		\$ (3,284,309)	\$ (2,901,996)	\$ (1,559,329)	\$ (1,637,582)	\$ (2,802,414)	\$ (3,134,020)	\$ (3,220,419)	\$ (3,142,268)

Assumptions:

- FY16, FY17 and FY18 based on no change in assessed valuation, other revenues or state funding formula from FY15

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,



Dr. Steve Atwater
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 school entity's budget
for the Fiscal Year 2013-2014.*

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



A handwritten signature in black ink, appearing to read "Ron McCulley".

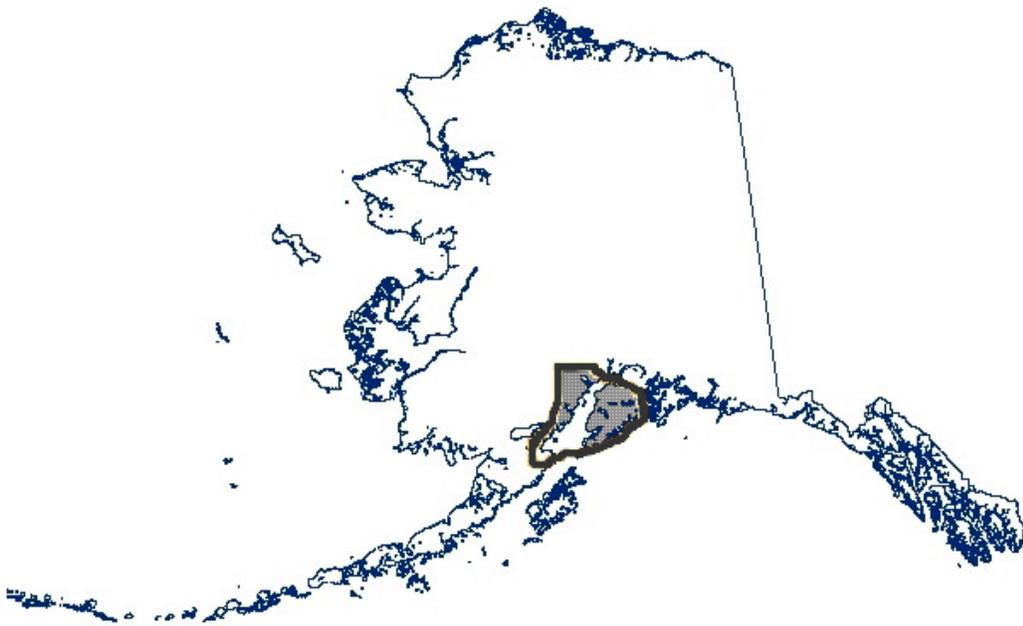
Ron McCulley, CPPB, RSBO
President

A handwritten signature in black ink, appearing to read "John D. Musso".

John D. Musso, CAE, RSBA
Executive Director

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



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 School District budget must be authorized by the Borough Assembly.

Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools; estimated enrollment for FY15 is 8,773 students, operated in 21 communities ranging in size from approximately 18 students to some with more than 500. The District is truly 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 air 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 K-2, K-5, K-6, K-8, K-12, 3-6, 6-8, 7-8, 7-12 and 9-12 in 36 brick and mortar schools, 4 charter schools, 2 alternative high schools, one 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 Goals

Board goals for FY15 were set at the July 7, 2014 board planning session. Board goals for FY15 are:

- 1) Reporting on Innovation – Each month the school board will be apprised of specific innovative practices, at the site and district level, that are designed to positively impact student engagement and the measure of their success.
- 2) Review of District Swimming Pool Use – By December 2014, Administration will provide information, to the Board, regarding the efficiency and value of the District pools usage.
- 3) Improving relations with Associations – By December 2014, prepare for the upcoming Collective Bargaining Agreement (CBA) negotiations by collaborating with the employee associations and by researching applicable statutes to determine the District alternatives.

District Goals

The District has adopted a Strategic Plan that includes the following Vision Statement:

We envision KPBSD students who engage in their learning, participate in their community, reach high levels of achievement, and graduate prepared for their future.

The Strategic Plan was started in 2012 and will continue through 2017. The District Goals are stated as 3 focus areas:

- **Academic Success** - Deliver relevant, rigorous, standards-based curriculum in conjunction with alternative pathways and a flexible approach to ensure that every KPBSD student stays engaged, reaches high levels of achievement and graduates.
- **Organizational Excellence** - Evolve KPBSD as a highly reliable, world-class organization that fosters a culture of innovation, attracts and retains the best-of-the-best employees, and supports an infrastructure that promotes a fluid academic environment.
- **Community and Family Engagement** - All KPBSD schools reach out to parents and communities to promote shared value and responsibility for the process of education.

While working towards the goals, district employees and students will follow these Guiding Principles:

- Each student can learn and be successful
- Every student is recognized as unique, valuable, and is treated with respect and dignity
- Learning is a lifelong process
- The educational environment is safe, engaging and purposeful.
- Our students' educational experience depends on understanding and working with diverse communities
- Early identification of strengths and weaknesses is crucial to ensure overall development and achievement
- High standards and expectations are essential for student success and preventing student failure
- Continuous improvement is student-centered, data-driven, and collaborative
- Differentiated learning opportunities are integral to all instruction
- A rigorous curriculum challenges students
- Collaboration and effective instruction are district commitments
- Teachers are facilitators of learning and agents of inspiration
- KPBSD graduates are prepared for post-secondary education and, or, career ready
- All financial decisions are student centered and sustainable



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

Board of Education

Superintendent

Communications Specialist

Assistant Superintendent
 Instruction

Assistant Superintendent
 Instructional Support

Directors

Directors

Elementary Education/
 Professional Development

Secondary Education/
 Student Activities

Pupil Services

Federal Programs/
 K-12 Schools/
 Assessment

Information Services

Planning and Operations

Human Resources

Finance

Supervisors/Managers
 1) Professional Development
 2) Curriculum & Assessment Coordinator

Supervisors/Managers
 1) Schools, OT/PT, Assessment, Gifted, Student Workforce
 2) Schools, Surrogate, Behavior programs, Assessment
 3) Schools, Preschools, Intensive, Child Find, Speech, RTI, Transportation Liaison, Alternate Assessment

Supervisors/Managers
 1) Bilingual Education
 2) Federal Programs

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

District Administration and Management

District Administration 2014 - 2015

Dr. Steve Atwater, Superintendent
Mr. Sean Dusek, Assistant Superintendent, Instruction
Mr. Dave Jones, Assistant Superintendent, Instructional Support
Dr. Christine Ermold, Director of Elementary Education/Curriculum
Mr. John O'Brien, Director of Secondary Education/Pupil Activity
Mr. Clayton Holland, Director of Pupil Services
Mr. Tim Vlasak, Director of K-12 Schools/Assessment
Ms. Laurie Olson, Director of Finance
Ms. Julie Cisco, Director of Planning & Operations
Ms. Joann Riener, Director of Human Resources
Mr. Jim White, Director of Information Services

School Administration and Management

School Administrators 2014 – 2015

Aurora Borealis	Mr. Larry Nauta	Nikiski North Star	Ms. Margaret Gilman
Chapman	Mr. Conrad Woodhead	Nikolaevsk	Mr. Mike Sellers
Connections	Mr. Lee Young	Ninilchik	Mr. Jeffrey Ambrosier
Cooper Landing	Ms. Michael Hanson	Paul Banks	Mr. Eric Pederson
Fireweed Academy	Ms. Kiki Abrahamson	Port Graham	Ms. Nancy Kleine
Homer Flex	Ms. Karen Wessell	Razdolna	Mr. Timothy Whip
Homer High	Mr. Doug Waclawski	Redoubt	Mr. John Pothast
Homer Middle	Ms. Kari Dendurent	River City Academy	Ms. Dawn Edwards-Smith
Hope	Ms. Michael Hanson	Seward Elementary	Mr. David Kingsland
K- Beach Elementary	Mr. Nate Crabtree	Seward High	Mr. Trevan Walker
Kachemak Selo	Mr. Andy Rothenberger	Seward Middle	Mr. Jason Bickling
Kaleidoscope Charter	Ms. Robin Dahlman	Skyview Middle School	Mr. Sargeant Truesdell
Kenai Alternative	Mr. Loren Reese	Soldotna Elementary	Ms. Teri Diamond
Kenai Central High	Mr. Alan Fields	Soldotna High	Mr. Todd Syverson
Kenai Middle	Mr. Vaughn Dosko	Soldotna Montessori	Ms. Mo Sanders
Marathon School	Mr. Dan Beck	Sterling	Ms. Denise Kelly
McNeil Canyon	Mr. Peter Swanson	Susan B. English	Mr. Alan Haskins
Moose Pass	Mr. Jason Bickling	Tebughna	Ms. Marilyn Johnson
Mountain View	Mr. Karl Kircher	Tustumena	Mr. Douglas Hayman
Nanwalek	Ms. Nancy Kleine	Voznesenka	Mr. Michael Wojciak
Nikiski Middle/Senior	Mr. Dan Carstens	West Homer Elementary	Mr. Ray Marshall

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.

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 Kenai Peninsula Borough and allocations received from the State of Alaska and the United States government. Primary expenditures in the general fund are made for student instruction, operation and maintenance of plant and administration.

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 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 which sponsors student activities within the school such as athletics and student clubs. The School Board recognizes money and money management comprise the foundational supports of the entire school program. The board has retained ultimate accountability for the use of public funds and delegated responsibility to the Superintendent for implementing the methodologies.

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 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 289-303.

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 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 and 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, Instructional Support with assistance from the Director of Finance, is responsible for oversight and management of the District budgets as approved by the Board of Education. Assisting the Assistant Superintendent are site and department level administrators, who are responsible for their site and/or department budget management and review. These administrators are responsible for ensuring expenditures do not exceed authorized budgeted amounts. They also ensure the revenue is expended for authorized, proper, and legal purposes.

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

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer of \$50,000 or more requires prior 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 25 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 phase began with building administrators submitting their enrollment forecasts for the FY15 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line growth of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimates of student enrollment for FY15. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2013. It is important to note that in October 2013, the district reported 8,932 students enrolled, which was over the projection for FY14 of 8,873. That decrease in FY14 brought the total loss in enrollment to 1,464 students since FY97, from the district peak of 10,396 students. The hope is that this trend in declining enrollment is slowing or possibly leveling off. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The adoption process started in January 2014. 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. Budget presentation meetings were held in the larger communities of Homer, Soldotna, and Seward.

The preliminary FY15 budget was approved by the School Board on April 14, 2014. 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 increases in the School District budget must be authorized by the Borough Assembly.

Implementation of the FY15 Budget is effective on July 1, 2014, marking the beginning of fiscal year 2015, which will run through June 30, 2015. The evaluation phase will begin in August 2015 with the arrival of our independent auditors.

Revenue Budget

The revenue budget of \$159,387,329, based on the enrollment projection of 8,773 students, along with the use of fund balance designated for Self Insurance in the amount of \$2,156,400 and use of fund balance in the amount of \$1,892,164, totals \$163,435,893. State funding through the foundation formula in FY15 will include the following increases:

- Increase in the base student allocation (BSA) to \$5,830, an increase of \$150 over the FY14 BSA
- An adjustment to the school size factor for small Charter Schools
- Increase in the Correspondence Student multiplier from .80 to .90
- Increase in one-time funding of \$1,245,298 above originally budgeted amount of \$1,741,904 for a total in one-time funding of \$2,987,202

An increase in support of \$500,000 from the Kenai Peninsula Borough, also known as local effort, brings the total local funding to \$44,000,000 for FY15. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$9,669,346. The district also budgeted for a total allocation of fund balance in the amount of \$4,048,564, of which \$2,156,400 is use of fund balance designated for health care.

The current changes in the foundation funding formula passed by the legislature are the first significant changes since HB273 in March 2008. A similarity between the two changes is the 3-year increase to the BSA. In addition to the \$150 increase for FY15, there are additional increases scheduled for FY16 and FY17 of \$50 each year. The “one-time” funding outside the formula will continue to be offered from FY15 through FY17, with the state-wide amount available for school districts declining each year.

The legislature approved a lump sum payment to the Division of Retirement in the amount of \$3 billion, of which 2/3 will go to the Teachers Retirement system (TRS) and the remaining 1/3 to the Public Employees Retirement System (PERS). This contribution is not expected to impact the current rates of employer-share contributions to the retirement plans or the continuing assistance from the legislature in the form of ‘on-behalf’ payments towards the unfunded liability in the retirement plans.

Additional impacts to the FY15 revenue budget will be felt from changes to the amount of state funding for Charter schools and to the multiplier for Correspondence students. The total impact to state funding from the changes to the foundation funding formula was \$3,185,674 more than original revenue projections. In addition, there will be one-time funding again in FY15, which is projected at a total of \$2,987,202.

Another change to the method of funding charter schools will provide them a portion of the local effort funding the district receives that is above the required minimum contribution. This portion is referred to as “additional allowable” funding.

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. Although additional funding through increases to the funding formula have been received, costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase as well.

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 \$163,435,893 is based on the enrollment projection of 8,773 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 FY15 budget was developed based on the following significant elements:

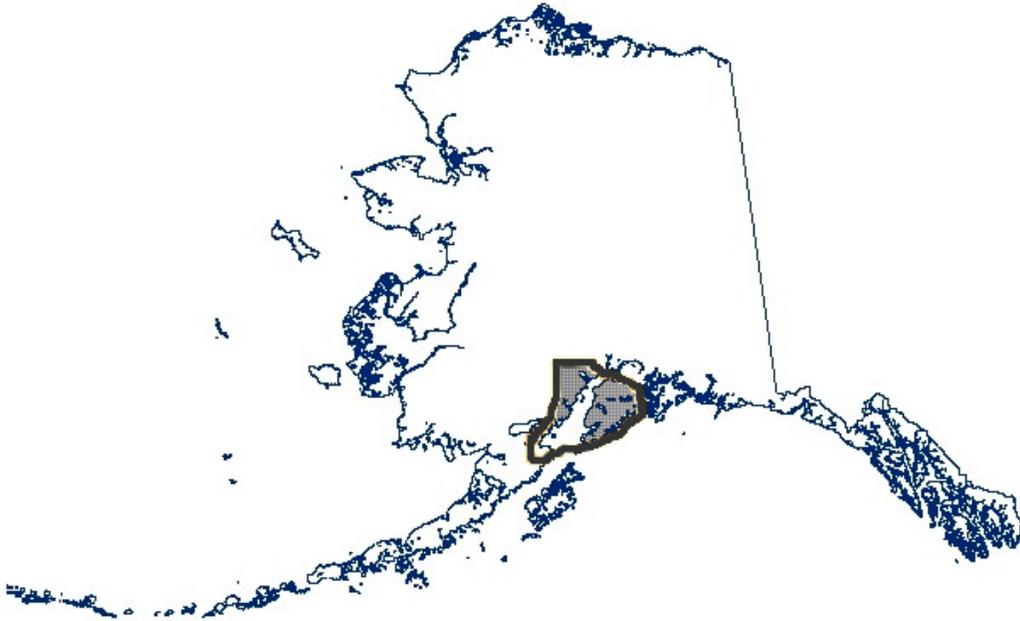
- Significant changes to the State Foundation Formula including an increase in the Base Student Allocation and other multipliers.
- Salary and benefit accounts have been adjusted per the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit cost comprise approximately 83% of this budget.
- The FY15 Budget includes an increase to the employer-paid amount per covered employee to \$17,004. 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 12% of the budget and 14% of the total salary and benefit amount.
- Supply and copy budgets have been adjusted based on the enrollment projection. Science and Social Studies curriculum are slated for review in FY15.
- Utility budgets have been rolled forward with few adjustments. With recent increases 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 and 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.
- A fund transfer has been included for the Student Nutrition program in the amount of \$800,000.
- Equipment budgets for FY15 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.

Other

This budget proposal exceeds the State of Alaska mandate that 70% of total general fund expenditures should be used for instruction as over 76% of the budget dedicated to instructional activities, with the remaining 24% dedicated to instructional support.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT



FINANCIAL SECTION

**FINANCIAL
SECTION**

KENAI PENINSULA BOROUGH SCHOOL DISTRICT 2014 – 2015 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 288. 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 \$159,387,329, based on the enrollment projection of 8,773 students, along with the use of fund balance designated for Self Insurance in the amount of \$2,156,400 and use of fund balance in the amount of \$1,892,164, totals \$163,435,893. State funding through the foundation formula in FY15 will include the following increases:

- Increase in the base student allocation (BSA) to \$5,830, an increase of \$150 over the FY14 BSA
- An adjustment to the school size factor for small Charter Schools
- Increase in the Correspondence Student multiplier from .80 to .90
- Increase in one-time funding of \$1,245,298 above originally budgeted amount of \$1,741,904 for a total in one-time funding of \$2,987,202

An increase in support of \$500,000 from the Kenai Peninsula Borough, also known as local effort, brings the total local funding to \$44,000,000 for FY15. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$9,669,346. The district also budgeted for a total allocation of fund balance in the amount of \$4,048,564, of which \$2,156,400 is use of fund balance designated for health care.

The current changes in the foundation funding formula passed by the legislature are the first significant changes since HB273 in March 2008. A similarity between the two changes is the 3-year increase to the BSA. In addition to the \$150 increase for FY15, there are additional increases scheduled for FY16 and FY17 of \$50 each year. The "one-time" funding outside the formula will continue to be offered from FY15 through FY17, with the state-wide amount available for school districts declining each year.

The legislature approved a lump sum payment to the Division of Retirement in the amount of \$3 billion, of which 2/3 will go to the Teachers Retirement system (TRS) and the remaining 1/3 to the Public Employees Retirement System (PERS). This contribution is not expected to impact the current rates of employer-share contributions to the retirement plans or the continuing

assistance from the legislature in the form of 'on-behalf' payments towards the unfunded liability in the retirement plans.

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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 \$163,435,893 is based on the enrollment projection of 8,773 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 FY15 budget was developed based on the following significant elements:

- Significant changes to the State Foundation Formula including an increase in the Base Student Allocation and other multipliers.
- Salary and benefit accounts have been adjusted per 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 cost comprise approximately 83% of this budget.

- The FY15 Budget includes an increase to the employer-paid amount per covered employee to \$17,004. 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 12% of the budget and 14% of the total salary and benefit amount.
- Supply and copy budgets have been adjusted based on the enrollment projection. Science and Social Studies curriculum are slated for review in FY15.
- Utility budgets have been rolled forward with few adjustments. With recent increases 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 and 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.
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- Equipment budgets for FY15 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure through the Technology Plan.
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Other

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

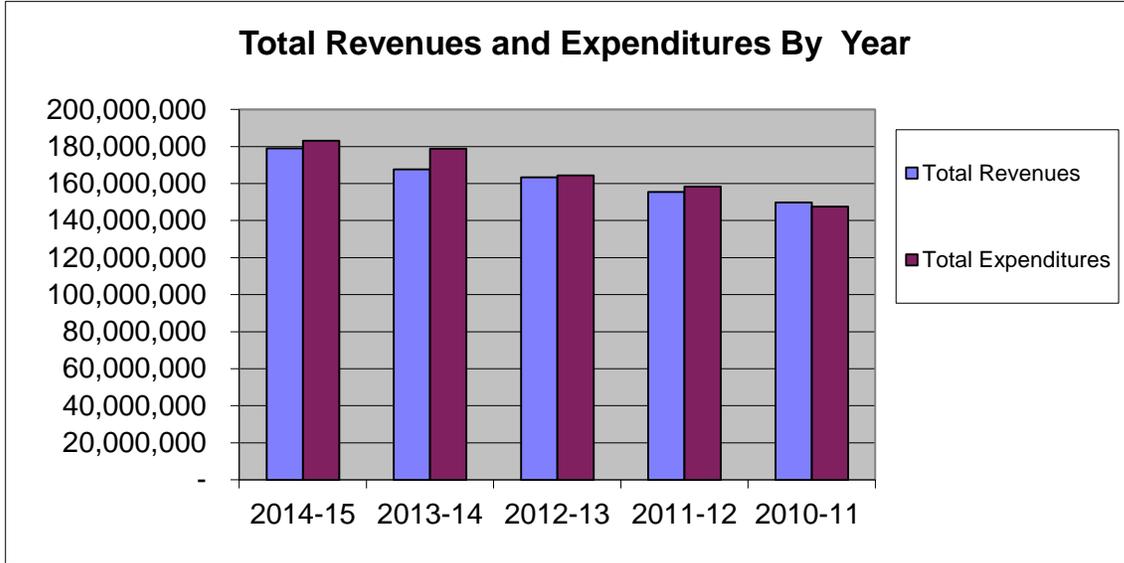
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2014-15
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2014-15	Budget 2013-14	Actual 2012-13	Actual 2011-12	Actual 2010-11
Revenues:							
Intergovernmental - Local	\$ 44,000,000	\$ 175,000	\$ 44,175,000	\$ 43,686,750	\$ 43,000,000	\$ 43,251,135	\$ 42,777,180
Intergovernmental - State	114,161,329	9,082,442	123,243,771	110,591,043	109,759,428	98,450,874	89,544,506
Intergovernmental - Federal	200,000	9,332,500	9,532,500	10,907,033	8,749,748	11,423,242	14,925,246
Food sales	-	750,000	750,000	640,000	703,256	781,299	853,654
E-Rate	646,000	-	646,000	1,202,500	590,640	118,707	591,046
Interest	300,000	-	300,000	300,000	78,701	898,439	837,735
Corporate Grants and User fees	-	87,500	87,500	107,499	98,285	117,033	84,059
Other revenues	80,000	200,000	280,000	250,000	392,815	368,279	156,646
Total Revenues	159,387,329	19,627,442	179,014,771	167,684,825	163,372,873	155,409,008	149,770,072
Other financing sources:							
Operating transfers in		825,000	825,000	1,100,000	816,836	675,000	362,104
Total other financing sources:	-	825,000	825,000	1,100,000	816,836	675,000	362,104
Total Revenues and Other Financing Sources	159,387,329	20,452,442	179,839,771	168,784,825	164,189,709	156,084,008	150,132,176
Expenditures:							
Instruction	79,716,177	4,441,085	84,157,262	77,703,269	73,525,828	70,705,651	68,248,693
Special Education - Instruction	21,891,476	2,386,000	24,277,476	22,747,838	21,657,320	19,969,419	18,493,550
Special Education Support Services - Student	6,658,226	-	6,658,226	6,140,959	6,106,612	5,614,026	5,016,857
Support Services - Student	5,502,972	-	5,502,972	4,840,183	4,796,489	4,313,204	3,898,385
Support Services - Instruction	4,150,234	-	4,150,234	4,038,659	3,495,584	3,503,879	2,354,134
School Administration	7,640,546	1,067,500	8,708,046	8,001,035	7,279,767	6,674,487	6,672,373
School Administration Support Services	5,449,955	-	5,449,955	4,957,782	4,804,920	4,579,314	4,162,807
District Administration	1,307,356	-	1,307,356	1,216,230	1,132,748	1,060,774	977,921
District Administration Support Services	6,170,641	365,415	6,536,056	6,599,116	6,121,508	6,954,273	5,873,132
Operations Maintenance of plant	21,788,386	-	21,788,386	26,817,717	21,442,833	22,839,229	20,693,008
Student Activities	2,334,924	17,500	2,352,424	2,446,651	2,211,478	2,194,608	2,161,214
Community services	-	46,500	46,500	42,500	48,786	64,493	64,559
Student Transportation	-	8,057,123	8,057,123	8,509,008	7,473,969	6,092,404	5,498,915
Food Service	-	4,173,105	4,173,105	4,744,032	4,203,218	3,870,392	3,433,810
Total Expenditures	162,610,893	20,554,228	183,165,121	178,804,979	164,301,060	158,436,153	147,549,358
Other Financing Uses:							
Operating transfers out	825,000		825,000	1,100,000	816,836	1,564,250	362,104
Total Expenditures and Other Financing Uses	163,435,893	20,554,228	183,990,121	179,904,979	165,117,896	160,000,403	147,911,462
Excess (Deficiency) of Revenues Over Expenditures	(4,048,564)	(101,786)	(4,150,350)	(11,120,154)	(928,187)	(3,916,395)	2,220,714
Fund Balances, Beginning of Year	14,824,533	596,439	15,420,972	26,541,126	27,469,313	31,385,708	29,164,994
Fund Balances, End of Year	\$ 10,775,969	\$ 494,653	\$ 11,270,622	\$ 15,420,972	\$ 26,541,126	\$ 27,469,313	\$ 31,385,708

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2014-2015 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 2014 - 2015
With Comparative Totals for Prior Years**

	<u>Budget 2014-15</u>	<u>Budget 2013-14</u>	<u>Actual 2012-13</u>	<u>Actual 2011-12</u>	<u>Actual 2010-11</u>
Revenues:					
Intergovernmental - Local	\$ 44,000,000	\$ 43,500,000	\$ 43,000,000	\$ 43,251,135	\$ 42,588,135
Intergovernmental - State	114,161,329	101,194,129	100,482,008	91,374,686	83,001,993
Intergovernmental - Federal	200,000	200,000	164,384	343,617	593,496
E-Rate	646,000	1,202,500	590,640	118,707	591,046
Earnings on Investments	300,000	300,000	55,918	697,556	378,916
Other Revenues	<u>80,000</u>	<u>80,000</u>	<u>200,605</u>	<u>215,525</u>	<u>145,012</u>
Total Revenues	<u>159,387,329</u>	<u>146,476,629</u>	<u>144,493,555</u>	<u>136,001,226</u>	<u>127,298,598</u>
Expenditures by Function:					
Instruction	79,716,177	71,521,047	68,682,299	64,656,242	59,783,730
Special Education - Instruction	21,891,476	19,091,566	19,959,414	17,676,414	14,494,765
Special Education Support Services - Student	6,658,226	6,140,959	6,106,612	5,614,026	5,016,857
Support Services - Student	5,502,972	4,840,183	4,741,287	4,238,512	3,892,993
Support Services - Instruction	4,150,234	4,038,659	3,495,584	2,874,235	2,341,670
School Administration	7,640,546	6,947,488	6,865,731	6,223,151	6,216,908
School Administration Support Services	5,449,955	4,957,782	4,768,282	4,546,846	4,130,405
District Administration	1,307,356	1,216,230	1,132,748	1,060,774	977,921
District Administration Support Services	6,170,641	6,160,583	5,846,605	6,610,646	5,391,467
Operations and Maintenance of plant	21,788,386	22,863,423	20,647,930	21,793,286	20,215,124
Student Activities	<u>2,334,924</u>	<u>2,397,475</u>	<u>2,171,206</u>	<u>2,137,608</u>	<u>2,116,977</u>
Total Expenditures	<u>162,610,893</u>	<u>150,175,395</u>	<u>144,417,698</u>	<u>137,431,740</u>	<u>124,578,817</u>
Other Financing Uses:					
Operating transfers out	<u>825,000</u>	<u>1,100,000</u>	<u>816,836</u>	<u>1,564,250</u>	<u>362,104</u>
Total Expenditures and Other Financing Uses	<u>163,435,893</u>	<u>151,275,395</u>	<u>145,234,534</u>	<u>138,995,990</u>	<u>124,940,921</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(4,048,564)</u>	<u>(4,798,766)</u>	<u>(740,979)</u>	<u>(2,994,764)</u>	<u>2,357,677</u>
Fund Balances, Beginning of Year	<u>14,824,533</u>	<u>19,623,299</u>	<u>20,364,278</u>	<u>23,359,042</u>	<u>21,001,365</u>
Fund Balances, End of Year	<u>\$ 10,775,969</u>	<u>\$ 14,824,533</u>	<u>\$ 19,623,299</u>	<u>\$ 20,364,278</u>	<u>\$ 23,359,042</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

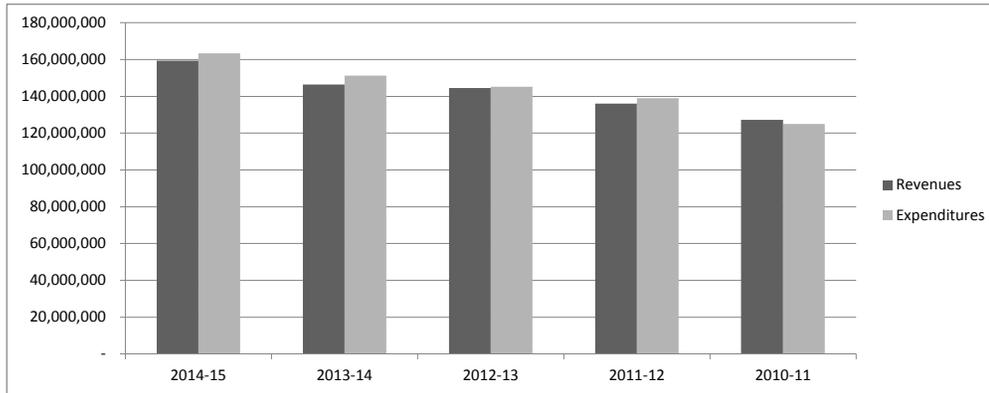
**Budget Of Revenues, Expenditures By Object And
Changes In Fund Balance
General Fund
Fiscal Year 2014-2015
With Comparative Totals for Prior Years**

	<u>Budget 2014-15</u>	<u>Budget 2013-14</u>	<u>Actual 2012-13</u>	<u>Actual 2011-12</u>	<u>Actual 2010-11</u>
Revenues:					
Intergovernmental - Local	\$ 44,000,000	\$ 43,500,000	\$ 43,000,000	\$ 43,251,135	\$ 42,588,135
Intergovernmental - State	114,161,329	101,194,129	100,482,008	91,374,686	83,001,993
Intergovernmental - Federal	200,000	200,000	164,384	343,617	593,496
E-Rate	646,000	1,202,500	590,640	118,707	591,046
Earnings on Investments	300,000	300,000	55,918	697,556	378,916
Other Revenues	80,000	80,000	200,605	215,525	145,012
Total Revenues	<u>159,387,329</u>	<u>146,476,629</u>	<u>144,493,555</u>	<u>136,001,226</u>	<u>127,298,598</u>
Expenditures by Object:					
Certificated Salaries	51,781,404	50,585,766	49,501,588	48,051,433	46,749,463
Non-Certificated Salaries	18,155,454	17,373,231	17,137,117	16,130,201	14,704,035
Employee Benefits	65,837,012	53,103,370	51,197,286	44,395,952	38,407,334
Professional and Technical Services	1,305,947	1,313,053	1,138,536	992,136	970,859
Staff Travel	739,504	873,820	808,195	710,137	571,615
Student Travel	327,112	349,429	319,705	379,589	326,404
Utility Services	1,453,531	1,315,148	1,248,943	1,199,984	1,074,000
Energy Services	5,579,523	5,625,682	5,585,134	5,929,922	5,593,378
Other Purchased Services	10,321,607	10,123,873	9,584,219	11,403,096	9,989,252
Supplies, Materials, and Media	3,791,841	5,217,477	5,262,011	6,057,500	4,086,375
Other Expenses	2,240,593	346,876	447	108,148	22,948
Equipment	1,077,365	3,947,670	2,634,517	2,073,642	2,083,154
Total Expenditures	<u>162,610,893</u>	<u>150,175,395</u>	<u>144,417,698</u>	<u>137,431,740</u>	<u>124,578,817</u>
Other Financing Uses:					
Operating transfers out	825,000	1,100,000	816,836	1,564,250	362,104
Total Expenditures and Other Financing Uses	<u>163,435,893</u>	<u>151,275,395</u>	<u>145,234,534</u>	<u>138,995,990</u>	<u>124,940,921</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(4,048,564)</u>	<u>(4,798,766)</u>	<u>(740,979)</u>	<u>(2,994,764)</u>	<u>2,357,677</u>
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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2014-2015 Budget
General Fund Revenue**

2010-11 Actual	2011-12 Actual	2012-13 Actual	Revenue Source	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% of Chg
\$ 9,394,362	\$ 9,584,253	\$ 9,193,414	Borough In-Kind	\$ 9,193,414	\$ 9,329,894	\$ 9,669,346	\$ 339,452	4
33,193,773	33,666,882	33,806,586	Borough Appropriation	34,306,586	34,170,106	34,330,654	160,548	0
378,916	697,556	55,918	Earnings on Investments	1,000,000	300,000	300,000	-	-
591,046	118,707	590,640	E-Rate	646,000	1,202,500	646,000	(556,500)	(46)
43,050	35,000	28,100	Rentals	30,000	30,000	30,000	-	-
101,962	180,525	172,505	Other Revenues	50,000	50,000	50,000	-	-
43,703,109	44,282,923	43,847,163	Total Local Revenue	45,226,000	45,082,500	45,026,000	(56,500)	(0)
69,123,351	71,895,908	75,563,384	Foundation Program	75,076,483	74,891,749	77,214,816	2,323,067	3
1,354,014	2,386,774	3,039,655	PERS On-Behalf Payment	2,404,023	2,404,023	2,987,202	583,179	24
12,261,269	15,417,040	19,868,298	TRS On-Behalf Payment	20,441,393	20,441,393	29,622,936	9,181,543	45
263,359	270,389	275,933	Learning Opportunity Grant/Quality Schools	275,401	274,963	274,995	32	0
-	1,404,575	1,734,738	Other State Revenue	3,207,740	3,182,001	4,061,380	879,379	28
83,001,993	91,374,686	100,482,008	Total State Revenue	101,405,040	101,194,129	114,161,329	12,967,200	13
593,496	343,617	164,384	Medicaid	450,000	200,000	200,000	-	-
593,496	343,617	164,384	Total Federal Revenue	450,000	200,000	200,000	-	-
127,298,598	136,001,226	144,493,555	Total General Fund Revenue	147,081,040	146,476,629	159,387,329	12,910,700	9



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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget**

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

Actual Expenditures 2010-11	Actual Expenditures 2011-12	Actual Expenditures 2012-13	Original Appropriation 2013-14	Recommended Revised Appropriation 2013-14	Object	Description	Recommended 2014-15	Difference Between 2014 -15 and Revised 2013 -14 +(-)	PCT +/-
\$ 132,125	\$ 140,328	\$ 155,000	\$ 141,731	\$ 160,000	3110	Superintendent	\$ 165,000	5,000	3.13
110,853	113,070	123,782	120,211	127,500	3120	Assistant Superintendent - Certified	131,750	4,250	3.33
3,830,264	3,727,861	3,982,456	4,005,019	3,873,257	3130	Principal/Assistant Principal	3,970,468	97,211	2.51
831,330	1,000,960	993,587	1,017,430	1,021,737	3140	Director/Coordinator - Certified	1,031,168	9,431	0.92
36,445,853	37,496,289	38,504,533	40,125,840	39,442,847	3150	Teachers	40,829,544	1,386,697	3.52
634,214	599,864	610,591	689,787	691,813	3161	Extra-Duty Compensation Certified	626,161	(65,652)	(9.49)
76,779	126,491	119,481	69,517	178,702	3162	Emolument	93,642	(85,060)	(47.60)
250	775	1,300	-	-	3163	Prep Time	-	-	-
386,386	439,211	442,437	582,965	455,596	3171	Substitute Certified w/Certificate	575,427	119,831	26.30
105,509	115,077	112,640	10,500	116,717	3172	Temporary Certified w/Certificate	35,500	(81,217)	(69.58)
425,518	357,822	335,205	333,189	412,739	3173	Long Term Substitute - Certified	312,023	(100,716)	(24.40)
3,545,999	3,706,927	3,815,010	3,972,214	3,804,858	3180	Specialists - Certified	3,762,747	(42,111)	(1.11)
224,383	226,759	305,567	300,000	300,000	3190	Leave - Certified	247,974	(52,026)	(17.34)
-	-	-	-	-	3191	R Factor - Certified	-	-	-
116,668	121,401	126,527	122,616	127,500	3211	Assistant Superintendent - Support	131,750	4,250	3.33
220,732	225,147	348,934	333,403	450,826	3212	Director/Coordinator Support	468,750	17,924	3.98
996,485	1,031,009	1,142,004	1,163,105	1,140,757	3220	Specialist - Nurse	1,263,101	122,344	10.72
3,628,178	4,669,061	5,154,030	5,170,261	4,911,510	3230	Tutors/Aides	5,297,306	385,796	7.85
5,258,050	5,547,482	5,676,657	5,998,108	5,974,886	3240	Support Staff	6,417,785	442,899	7.41
2,753,650	2,872,308	2,889,943	3,350,008	3,191,513	3250	Maintenance/Custodians	3,305,992	114,479	3.59
13,681	8,580	6,657	-	2,271	3272	Activity Bus Driver	-	(2,271)	(100.00)
293,090	311,733	316,358	384,282	324,804	3291	Substitute - Support	375,319	50,515	15.55
418,661	399,728	383,161	392,129	414,006	3292	Extra-Duty Compensation Support	379,032	(34,974)	(8.45)
10,468	20,487	28,959	5,000	33,208	3293	Long Term Substitute - Support	5,000	(28,208)	(84.94)
239,066	253,823	266,898	123,185	234,151	3294	Temporary Salaries - Support	138,623	(95,528)	(40.80)
54,993	70,227	59,638	43,313	73,748	3295	Overtime - Support	49,149	(24,599)	(33.36)
366,489	394,903	430,186	280,883	471,051	3296	Substitute Certified w/o Certificate	273,345	(197,706)	(41.97)
-	-	-	-	-	3297	Officials & Score Keepers	-	-	-
333,801	204,311	307,165	23,000	23,000	3300	Leave - Support	50,302	27,302	118.70
13,486,191	14,775,278	16,127,857	18,121,644	17,363,628	3511	Health Care Costs	18,762,043	1,398,415	8.05
98,041	102,565	104,420	196,563	194,911	3512	Life Insurance	196,944	2,033	1.04
151,544	147,041	129,478	205,277	200,639	3520	Unemployment Insurance	202,176	1,537	0.77
571,501	598,472	635,581	727,047	709,763	3541	FICA Medicare (TRS)	721,550	11,787	1.66
1,086,196	1,178,348	1,297,912	1,399,323	1,379,784	3542	FICA Contribution	1,433,204	53,420	3.87
5,683,133	5,858,595	6,024,238	6,297,808	6,201,400	3550	TRS Retirement	6,370,201	168,801	2.72
12,261,269	15,417,040	19,868,298	20,441,393	20,441,393	3559	TRS On-Behalf	29,622,936	9,181,543	44.92
2,874,792	3,222,825	3,415,618	3,615,222	3,549,740	3560	PERS Retirement	3,736,755	187,015	5.27
1,354,014	2,386,774	3,039,655	2,404,023	2,404,023	3569	PERS On-Behalf	4,061,380	1,657,357	68.94
840,684	709,013	554,226	554,226	658,089	3631	Worker's Compensation	729,823	71,734	10.90
872,228	896,738	1,003,902	854,450	1,157,390	4100	Professional-Technical Service	1,143,147	(14,243)	(1.23)
50,636	55,884	48,560	60,000	58,250	4121	In Kind Professional - Technical Audit	60,400	2,150	3.69
47,409	39,498	85,890	70,000	95,000	4140	Professional-Technical Legal	100,000	5,000	5.26
586	16	185	400	2,413	4150	Professional - Technical Medical	2,400	(13)	(0.54)
571,614	710,137	108,698	102,372	127,465	4201	Travel - Meals	93,858	(33,607)	(26.37)
-	-	263,097	235,692	272,070	4202	Travel - Mileage	252,515	(19,555)	(7.19)
-	-	436,399	425,515	474,285	4203	Travel - Other	393,131	(81,154)	(17.11)
326,404	379,589	319,705	331,032	349,429	4250	Student Travel	327,112	(22,317)	(6.39)
201,177	233,412	260,201	270,249	250,193	4310	Water And Sewage	268,739	18,546	7.41
127,177	123,479	129,361	141,892	129,682	4320	Garbage	131,492	1,810	1.40
58,293	57,366	60,547	48,414	51,657	4331	Postage	46,300	(5,357)	(10.37)
687,352	785,727	798,834	890,050	883,616	4332	Telephone	1,007,000	123,384	13.96
63,364	79,771	68,739	81,145	82,768	4350	In Kind Utilities	85,600	2,832	3.42
3,033,041	3,271,275	3,122,455	3,508,897	3,358,222	4360	Electricity	3,123,072	(235,150)	(7.00)
1,123,333	1,124,124	1,130,894	1,247,349	1,136,371	4370	Natural/Bottled Gas	1,514,837	378,466	33.30
1,373,638	1,454,751	1,263,047	1,498,773	1,048,321	4380	Fuel For Heating	856,014	(192,307)	(18.34)
11,736	21,789	50,096	16,573	12,337	4401	Freight Costs	13,228	891	7.22
908,834	1,879,394	620,895	821,416	692,582	4402	Purchased Service	553,832	(138,750)	(20.03)
111,230	120,501	119,318	129,154	102,788	4403	In Kind Custodial	112,856	10,068	9.79
6,357,800	6,668,656	6,570,596	7,038,861	7,315,196	4404	In Kind Maintenance	7,550,268	235,072	3.21
116,870	116,950	119,355	101,704	121,695	4408	Purchased Service - Copier	111,368	(10,327)	(8.49)
499,325	520,148	508,586	524,509	542,361	4410	Rental	538,885	(3,476)	(0.64)
105,022	216,747	265,345	286,593	224,111	4430	Repair & Maintenance Agreement	310,771	86,660	38.67
1,878,434	1,858,912	1,330,028	1,330,028	1,112,803	4450	Liability Insurance	1,130,399	17,596	1.58
3,187,105	4,991,268	4,258,341	3,305,790	4,564,396	4501	Supplies	3,052,338	(1,512,058)	(33.13)
118,971	121,131	137,714	142,146	146,834	4502	Discretionary Material	157,641	10,807	7.36
755,194	890,212	779,531	725,430	438,817	4503	Software	514,937	(76,120)	(17.35)
(3,868)	21,108	12,010	-	-	4560	Inventory Adjustment	-	-	-
28,973	33,781	40,815	32,925	33,830	4580	Gas And Oil	33,325	(505)	(1.49)
33,600	33,600	33,600	33,600	33,600	4850	Stipends	33,600	-	-
305,319	230,544	104,631	404,776	461,003	4901	Other Expenses	2,402,322	1,941,319	421.11
101,050	133,656	136,303	163,715	163,715	4902	Career Development	163,715	-	-
34,723	35,370	33,903	34,973	35,022	4903	Professional Dues	32,945	(2,077)	(5.93)
29,919	18,607	514	20,000	20,000	4904	Physical Exam Reimbursement	-	(20,000)	(100.00)
-	-	-	6,000	6,000	4906	Moving Expenses	5,000	(1,000)	(16.67)
(481,665)	(343,629)	(274,904)	(338,864)	(338,864)	4950	Indirect Costs	(363,389)	(24,525)	-
966,118	669,891	883,513	1,578,527	2,325,489	5101	Equipment	66,072	(2,259,417)	(97.16)
1,117,035	1,403,752	1,751,005	1,238,452	1,622,181	5102	Equipment-Technology	1,011,293	(610,888)	(37.66)
362,104	1,564,250	816,836	775,000	1,100,000	5500	Transfer To Other	825,000	(275,000)	(25.00)
<u>\$ 124,940,921</u>	<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	<u>\$ 150,857,760</u>	<u>\$ 151,275,395</u>		Fund Total	<u>\$ 163,435,893</u>	<u>\$ 12,160,498</u>	8.04

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget**

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

Actual Expenditures 2010-11	Actual Expenditures 2011-12	Actual Expenditures 2012-13	Original Appropriation 2013-14	Recommended Revised Appropriation 2013-14	Description	Recommended 2014-15	Difference Between Revised 2013-14 and 2014-15 +(-)	PCT +(-)
1,945,308	2,137,878	2,140,269	2,078,952	2,303,917	65 Aurora Borealis	2,563,966	260,049	11
1,054,033	1,151,431	1,506,660	1,308,227	1,298,919	31 Chapman	1,367,975	69,056	5
3,049,107	2,773,834	2,901,739	3,300,964	3,188,225	80 Connections Program	3,250,340	62,115	2
232,166	279,517	278,334	273,527	319,556	32 Cooper Landing	333,558	14,002	4
1,096,444	1,367,437	1,223,982	1,099,794	1,040,196	68 Fireweed Academy	1,685,264	645,068	62
-	-	-	-	-	62 Greatland Adventure Academy	-	-	-
511,751	552,099	564,285	593,984	594,123	66 Homer Flex	636,302	42,179	7
4,502,541	4,861,769	5,097,878	5,067,876	5,164,360	06 Homer High	5,108,870	(55,490)	(1)
2,024,707	2,194,123	2,217,664	2,185,626	2,263,575	13 Homer Middle	2,274,269	10,694	0
283,114	330,885	350,456	308,359	357,885	35 Hope	366,987	9,102	3
901,003	949,605	938,067	871,905	913,704	56 Kachemak Selo	930,097	16,393	2
2,470,419	2,523,533	2,627,044	2,665,023	3,055,558	63 Kaleidoscope Charter	3,286,764	231,206	8
3,817,787	3,713,565	3,685,669	3,658,984	3,464,740	48 K-Beach	3,507,249	42,509	1
840,587	863,016	974,641	961,445	933,370	67 Kenai Alternative	965,431	32,061	3
5,272,046	5,514,406	5,692,464	5,757,091	5,815,028	07 Kenai Central	5,784,217	(30,811)	(1)
3,361,639	3,750,000	3,757,566	3,726,860	3,865,525	11 Kenai Middle	3,746,542	(118,983)	(3)
80,494	79,807	93,956	87,818	131,412	15 Marathon School	127,247	(4,165)	(3)
1,449,174	1,428,673	1,506,253	1,525,312	1,529,092	47 McNeil Canyon	1,545,710	16,618	1
301,594	348,132	307,040	342,755	294,987	37 Moose Pass	325,599	30,612	10
3,916,366	4,213,598	4,305,460	4,349,186	4,231,359	51 Mountain View	4,325,331	93,972	2
930,803	1,102,720	1,041,805	1,068,708	1,079,062	34 Nanwalek	1,176,494	97,432	9
3,801,035	4,444,678	4,561,559	4,485,327	4,655,517	10 Nikiski Jr/Sr	4,795,795	140,278	3
3,240,240	3,236,710	3,302,659	3,299,683	3,416,605	52 Nikiski North Star	3,387,477	(29,128)	(1)
844,605	882,220	930,226	873,341	948,250	38 Nikolaevsk	977,578	29,328	3
1,824,578	1,868,011	1,971,291	1,856,919	2,079,615	02 Niniichik	2,006,977	(72,638)	(3)
2,050,377	2,537,261	2,448,279	2,427,548	2,330,767	33 Paul Banks	2,343,217	12,450	1
422,781	525,573	472,796	579,434	544,770	40 Port Graham	580,347	35,577	7
591,502	692,986	729,558	736,916	832,181	49 Razzolina	845,721	13,540	2
2,856,185	3,268,490	3,482,457	3,541,522	3,507,308	46 Redoubt	3,311,769	(195,539)	(6)
548,571	602,027	697,493	706,441	755,399	16 River City Academy	778,655	23,256	3
2,702,826	2,773,896	2,884,177	3,035,430	3,115,574	42 Seward Elem	2,989,793	(125,781)	(4)
2,407,217	2,382,852	2,383,939	2,525,113	2,467,311	08 Seward High	2,601,156	133,845	5
1,172,530	1,228,292	1,141,522	1,084,050	1,229,905	14 Seward Middle	1,453,094	223,189	18
3,794,236	3,810,942	3,805,476	3,791,741	3,654,888	05 Skyview	-	(3,654,888)	(100)
3,707,162	3,858,631	4,455,297	4,342,844	4,441,139	12 Skyview Middle	4,419,850	(21,289)	(0)
2,786,283	3,187,770	3,215,588	3,147,579	3,138,074	43 Soldotna Elem	3,255,614	117,540	4
5,493,099	5,890,212	5,684,367	5,790,492	6,311,377	09 Soldotna High	6,716,323	404,946	6
1,926,263	1,816,705	1,968,769	2,051,568	2,206,333	64 Soldotna Montessori Charter	2,438,869	232,536	11
-	-	-	-	-	17 Soldotna Prep	2,156,620	2,156,620	-
342,453	304,992	-	-	-	04 Spring Creek	-	-	-
1,657,716	1,877,715	1,935,238	2,091,549	2,180,558	44 Sterling	2,316,418	135,860	6
966,484	996,791	1,015,899	1,043,944	1,093,396	03 Susan B. English	1,119,831	26,435	2
535,388	616,632	699,178	643,588	628,550	01 Tbughna	626,142	(2,408)	(0)
1,648,320	1,843,029	1,913,347	1,943,293	1,938,917	45 Tustumena	2,130,543	191,626	10
1,258,320	1,256,071	1,243,709	1,189,499	1,336,777	53 Voznesenka	1,464,107	127,330	10
2,436,502	2,649,978	2,756,651	2,814,256	3,195,738	50 West Homer	3,068,580	(127,158)	(4)
284,179	280,193	314,699	308,095	333,072	70 Board of Education	337,246	4,174	1
370,800	421,411	383,923	430,647	461,443	71 Superintendent	459,772	(1,671)	(0)
1,549,669	1,640,351	1,640,573	1,329,757	1,012,538	72 Asst Supt Instructional Services	1,112,605	100,067	10
364,918	610,267	585,243	581,018	585,383	73 Asst Supt Instruction	589,999	4,616	1
663,102	747,548	850,236	832,167	870,755	74 Director Fiscal Services	907,718	36,963	4
316,448	1,748,860	373,052	1,822,275	1,849,568	75 Planning and Operations	385,463	(1,464,105)	(79)
699,633	776,937	669,903	600,902	909,422	76 Purchasing/Warehouse	645,581	(263,841)	(29)
880,333	952,156	979,740	1,513,264	1,174,948	77 Director Human Resources	1,273,302	98,354	8
2,061,133	2,202,107	2,094,472	2,098,295	2,124,327	78 Director Information Services	2,225,527	101,200	5
916,085	846,380	1,048,952	1,306,202	1,356,388	79 E-Rate Program	740,089	(616,299)	(45)
3,224,808	3,952,667	4,315,754	3,962,624	4,101,236	81 Special Services	4,487,606	386,370	9
-	-	-	-	-	82 Negotiations	-	-	-
23,508,823	28,376,401	32,091,516	34,199,097	33,799,286	83 DW - Services	45,241,804	11,442,518	34
2,034,636	1,225,389	1,489,767	1,820,159	1,642,634	84 Elementary Ed/Curriculum	1,818,206	175,572	11
-	1,426,083	2,013,728	1,868,517	1,581,837	85 Secondary Ed/Pupil Activity	1,736,390	154,553	10
-	881,487	1,230,385	1,237,811	1,329,997	86 K-12/Assessment	1,239,094	(90,903)	(7)
229,715	219,261	241,884	321,178	282,997	87 DW - Health Services	307,560	24,563	9
780,883	-	-	-	-	92 Grants Administration	-	-	-
-	-	-	1,391,279	6,022	96 Unallocated	835,243	829,221	13,770
<u>\$ 124,940,921</u>	<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	<u>\$ 150,857,760</u>	<u>\$ 151,275,395</u>	Fund Total	<u>\$ 163,435,893</u>	<u>\$ 12,160,498</u>	8

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget

Summary of Function Codes by Fund/Location
General Fund

	4100	4200	4220	4300	4350	4400
		Special	Special Ed	Support	Support	School
<u>LOCATION</u>	<u>Instruction</u>	<u>Education</u>	<u>Support Svcs</u>	<u>Services</u>	<u>Services</u>	<u>Administration</u>
		<u>Instruction</u>	<u>Student</u>	<u>Student</u>	<u>Instruction</u>	
65 Aurora Borealis Charter	1,963,964	-	64,570	77,037	-	15,236
31 Chapman Elem	810,265	111,424	52,529	41,570	22,423	65,280
80 Connections	3,121,974	108,991	-	-	-	-
32 Cooper Landing Elem/High	182,412	-	-	3,802	-	28,995
68 Fireweed Academy	1,202,988	38,326	13,822	30,568	6,748	125,511
66 Homer Flex	290,849	81,948	9,054	3,759	89	134,416
06 Homer High	2,215,134	838,770	49,881	281,409	75,095	286,351
13 Homer Middle	1,064,644	483,479	19,882	131,785	25,958	139,760
35 Hope Elem/High	187,108	-	-	3,977	-	30,355
56 Kachemak Selo Elem/High	635,726	23,661	8,987	15,867	-	60,560
63 Kaleidoscope Charter	2,297,995	101,626	101,796	86,311	73,057	145,010
48 K-Beach Elem	2,147,831	565,147	87,476	64,576	70,999	134,983
67 Kenai Alternative	525,712	53,841	28,739	16,312	-	133,601
07 Kenai Central High	2,766,243	718,585	107,031	359,551	81,290	292,483
11 Kenai Middle	1,991,580	531,652	67,359	210,394	77,330	280,031
15 Marathon School	123,447	-	-	-	-	-
47 McNeil Canyon	967,505	148,539	-	32,862	24,674	71,963
37 Moose Pass Elem	126,331	50	20,827	3,902	-	27,165
51 Mountain View Elem	2,031,092	1,099,940	223,610	72,909	104,922	277,972
34 Nanwalek Elem/High	471,140	177,104	-	36,237	-	102,744
10 Nikiski Middle/Senior	2,445,480	634,635	111,947	221,717	30,362	293,513
52 Nikiski North Star Elem	1,809,783	720,645	170,215	66,623	26,091	133,344
38 Nikolaevsk Elem/High	525,651	89,960	9,975	37,741	800	66,526
02 Ninilchik Elem/High	1,008,461	248,009	74,521	97,837	1,000	140,700
33 Paul Banks	1,048,767	595,086	115,876	77,507	23,974	132,725
40 Port Graham Elem/High	135,845	61,896	-	21,576	-	29,261
49 Razdolna Elem/High	594,007	11,902	-	11,670	300	59,314
46 Redoubt Elem	1,857,076	485,331	182,155	87,046	79,280	149,109
16 River City Academy	419,330	96,180	8,544	69,438	-	119,604
42 Seward Elem	1,434,250	688,095	90,307	79,765	74,507	148,978
08 Seward High	1,037,800	260,326	97,861	141,879	30,667	149,989
14 Seward Middle	738,220	160,012	-	46,591	1,000	104,557
12 Skyview Middle	2,085,263	959,536	147,180	288,797	29,708	273,103
43 Soldotna Elem	1,447,708	907,996	301,005	56,036	29,316	132,343
09 Soldotna High	3,148,449	1,312,710	144,681	356,461	107,137	307,920
64 Soldotna Montessori	1,763,892	209,827	59,297	31,860	46,071	8,942
17 Soldotna Prep	890,993	406,497	-	182,914	24,573	159,487
44 Sterling Elem	1,212,648	538,090	55,896	79,665	22,852	131,170
03 Susan B English Elem/High	405,380	101,620	-	26,025	500	63,372
01 Tebughna School	216,307	43,046	-	2,738	-	63,955
45 Tustumena Elem	1,209,502	299,500	83,361	54,286	25,574	143,580
53 Voznesenka Elem/High	895,985	212,768	26,582	14,728	1,709	65,398
50 West Homer Elem	1,207,688	1,057,533	97,451	59,191	75,049	139,161
70 Board of Education	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-
73 Asst Supt Instruction	182,240	-	-	-	97,409	-
74 Fiscal Services	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-
78 Information Services	751,051	-	-	-	-	-
79 E-Rate & Technology	690,089	-	-	-	-	-
81 Special Services	118,594	1,790,490	2,426,788	-	151,734	-
83 Districtwide Services	22,137,302	4,916,703	1,599,021	1,339,391	933,270	2,272,079
84 Elementary Ed/Curriculum	872,287	-	-	-	945,919	-
85 Secondary Ed/Pupil Activity	1,309,354	-	-	158,248	258,938	-
86 K-12/Assessment	556,331	-	-	112,854	569,909	-
87 Nursing Services	-	-	-	307,560	-	-
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	436,504	-	-	-	-	-
	79,716,177	21,891,476	6,658,226	5,502,972	4,150,234	7,640,546

4450 School Administration Support Svcs	4510 District District Administration	4550 District Administration Support Svcs	4600 Operations Maintenance of Plant	4700 Student Activities	4900 Transfer to Other Funds	Total
189,448	-	89,334	122,815	41,562	-	2,563,966
81,929	-	-	163,028	19,527	-	1,367,975
-	-	-	16,687	2,688	-	3,250,340
67,938	-	-	48,413	1,998	-	333,558
70,514	-	47,784	149,003	-	-	1,685,264
69,715	-	-	45,073	1,399	-	636,302
197,990	-	-	927,886	236,354	-	5,108,870
86,528	-	-	286,601	35,632	-	2,274,269
66,417	-	-	77,041	2,089	-	366,987
65,379	-	-	117,444	2,473	-	930,097
138,447	-	114,518	228,004	-	-	3,286,764
114,781	-	-	315,692	5,764	-	3,507,249
79,436	-	-	125,799	1,991	-	965,431
239,568	-	-	982,030	237,436	-	5,784,217
106,636	-	-	439,378	42,182	-	3,746,542
3,800	-	-	-	-	-	127,247
86,984	-	-	209,869	3,314	-	1,545,710
73,117	-	-	72,279	1,928	-	325,599
153,328	-	-	355,241	6,317	-	4,325,331
212,463	-	-	169,192	7,614	-	1,176,494
196,734	-	-	651,911	209,496	-	4,795,795
125,247	-	-	329,893	5,636	-	3,387,477
60,900	-	-	143,373	42,652	-	977,578
82,686	-	-	298,927	54,836	-	2,006,977
90,064	-	-	256,978	2,240	-	2,343,217
201,918	-	-	127,629	2,222	-	580,347
61,608	-	-	104,245	2,675	-	845,721
144,596	-	-	321,598	5,578	-	3,311,769
63,280	-	-	1,477	802	-	778,655
133,857	-	-	334,749	5,285	-	2,989,793
163,127	-	-	581,243	138,264	-	2,601,156
103,078	-	-	274,143	25,493	-	1,453,094
155,604	-	-	419,958	60,701	-	4,419,850
110,551	-	-	265,338	5,321	-	3,255,614
263,993	-	-	804,244	270,728	-	6,716,323
133,701	-	84,975	100,304	-	-	2,438,869
64,598	-	-	419,790	7,768	-	2,156,620
73,414	-	-	198,236	4,447	-	2,316,418
83,658	-	-	399,659	39,617	-	1,119,831
108,604	-	-	185,651	5,841	-	626,142
82,776	-	-	227,746	4,218	-	2,130,543
76,136	-	-	147,124	23,677	-	1,464,107
83,727	-	-	343,765	5,015	-	3,068,580
-	337,246	-	-	-	-	337,246
-	459,772	-	-	-	-	459,772
-	-	853,309	259,296	-	-	1,112,605
-	296,287	-	-	14,063	-	589,999
-	-	907,718	-	-	-	907,718
-	-	367,313	18,150	-	-	385,463
-	-	526,380	119,201	-	-	645,581
-	-	1,018,163	255,139	-	-	1,273,302
-	-	1,474,476	-	-	-	2,225,527
-	-	50,000	-	-	-	740,089
-	-	-	-	-	-	4,487,606
557,939	214,051	636,671	9,072,146	738,231	825,000	45,241,804
-	-	-	-	-	-	1,818,206
-	-	-	-	9,850	-	1,736,390
-	-	-	-	-	-	1,239,094
-	-	-	-	-	-	307,560
-	-	-	-	-	-	-
123,741	-	-	274,998	-	-	835,243
5,449,955	1,307,356	6,170,641	21,788,386	2,334,924	825,000	163,435,893

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 Instruction

	3100	3200	3500	4100	4200	4250	4300	4350	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Energy	Purchased	Supplies	Other	Equipment	Total
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ 889,009	\$ 109,527	\$ 416,288	\$ 12,500	\$ 1,250	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 20,036	\$ 490,854	\$ 14,500	\$ 1,963,964
31 Chapman Elem.	566,914	3,450	227,630	-	-	-	-	-	1,776	10,495	-	-	810,265
80 Connections	747,436	368,380	534,104	50,000	9,400	-	5,000	-	283,277	946,863	1,714	175,800	3,121,974
32 Cooper Landing Elem.	126,211	690	52,464	-	-	-	-	-	612	2,435	-	-	182,412
68 Fireweed Academy	380,011	3,000	149,180	250	-	-	-	-	2,100	16,238	652,209	-	1,202,988
66 Homer Flex	206,765	1,152	77,111	-	100	-	-	-	717	5,004	-	-	290,849
06 Homer High	1,426,601	116,895	622,827	-	84	-	-	-	8,651	39,759	317	-	2,215,134
13 Homer Middle	727,838	18,183	301,438	-	-	-	-	-	3,112	14,073	-	-	1,064,644
35 Hope Elem./High	129,697	711	53,994	-	-	-	-	-	446	2,197	63	-	187,108
56 Kachemak Selo Elem./High	313,389	92,223	202,203	-	19,800	-	-	-	1,071	7,040	-	-	635,726
63 Kaleidoscope Charter	1,043,641	108,829	485,860	10,000	-	-	-	-	4,176	16,262	629,227	-	2,297,995
48 K-Beach Elem.	1,523,718	8,729	580,375	-	-	-	-	-	5,389	29,560	60	-	2,147,831
67 Kenai Alternative	344,787	1,842	127,053	40,000	-	-	-	-	1,292	10,738	-	-	525,712
07 Kenai Central High	1,876,199	62,424	760,578	-	-	-	-	-	13,496	52,420	1,126	-	2,766,243
11 Kenai Middle	1,403,509	21,233	532,251	-	-	-	-	-	5,138	29,044	405	-	1,991,580
15 Marathon	91,212	260	30,340	-	-	-	-	-	137	1,498	-	-	123,447
47 McNeil Canyon Elem.	688,137	3,588	262,348	-	-	-	-	-	1,935	11,497	-	-	967,505
37 Moose Pass Elem.	67,445	15,753	40,696	-	-	-	-	-	496	1,941	-	-	126,331
51 Mountain View Elem.	1,407,774	10,698	580,970	-	-	-	-	-	6,077	25,483	90	-	2,031,092
34 Nanwalek Elem/High	310,422	2,346	139,044	-	5,000	-	-	-	5,544	8,684	100	-	471,140
10 Nikiski Mid./Sr.	1,703,899	24,242	669,538	-	-	-	-	-	7,495	40,216	90	-	2,445,480
52 Nikiski North Star Elem.	1,265,472	8,280	500,217	-	-	-	-	-	4,788	30,631	395	-	1,809,783
38 Nikolaevsk Elem./High	337,064	32,818	147,915	-	-	-	-	-	1,196	6,658	-	-	525,651
02 Ninilchik Elem./High	649,474	56,161	285,964	-	-	-	-	-	2,863	13,999	-	-	1,008,461
33 Paul Banks Elem.	739,155	5,106	287,322	-	-	-	-	-	2,277	13,907	1,000	-	1,048,767
40 Port Graham Elem./High	50,779	31,066	48,362	-	2,000	-	-	-	1,924	1,614	100	-	135,845
49 Razdolna Elem./High	358,262	44,277	180,749	-	-	-	-	-	1,135	9,584	-	-	594,007
46 Redoubt Elem.	1,292,518	8,073	520,922	-	-	-	-	-	5,189	30,374	-	-	1,857,076
16 River City Academy	291,631	2,095	115,123	-	-	-	-	-	1,276	9,095	110	-	419,330
42 Seward Elem.	998,911	7,028	403,896	-	-	-	-	-	4,348	19,967	100	-	1,434,250
08 Seward High	639,799	76,166	302,014	-	-	-	-	-	3,323	16,498	-	-	1,037,800
14 Seward Middle	497,262	16,045	211,246	-	-	-	-	-	2,454	11,113	100	-	738,220
12 Skyview Middle	1,413,603	64,684	572,540	-	-	-	-	-	6,047	28,389	-	-	2,085,263
43 Soldotna Elem.	1,017,884	7,359	397,250	-	-	50	-	-	3,930	20,795	440	-	1,447,708
09 Soldotna High	2,140,181	53,358	879,255	-	-	-	-	-	12,228	63,252	175	-	3,148,449
64 Soldotna Montessori Charter	704,870	135,306	375,979	26,900	-	-	-	-	1,250	42,566	466,904	10,117	1,763,892
17 Soldotna Prep	620,530	3,380	244,387	-	-	-	-	-	2,613	20,083	-	-	890,993
44 Sterling Elem.	836,618	5,831	348,984	-	1,800	-	-	-	2,961	16,454	-	-	1,212,648
03 Susan B English	226,549	45,021	122,524	-	1,000	-	-	-	4,203	5,458	625	-	405,380
01 Tebughna School	148,210	863	55,771	-	5,500	-	-	-	1,992	3,971	-	-	216,307
45 Tustumena Elem.	861,006	5,023	325,119	-	1,800	-	-	-	2,646	13,908	-	-	1,209,502
53 Voznesenka Elem./High	503,215	110,450	269,256	-	-	-	-	-	1,514	11,550	-	-	895,985
50 West Homer Elem.	857,665	6,169	321,884	-	2,161	-	-	-	3,255	16,504	50	-	1,207,688
73 Asst Supt Instruction	5,572	1,080	873	3,000	4,500	-	-	-	35,000	6,000	123,715	2,500	182,240
78 Information Services	-	259,915	124,136	-	31,500	-	302,500	-	28,000	5,000	-	-	751,051
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	690,089	690,089
81 Special Services	73,670	390	30,209	-	10,700	1,600	-	-	-	1,725	300	-	118,594
83 Districtwide Services	663,668	317,724	21,085,572	-	20,000	-	-	-	-	10,338	30,000	10,000	22,137,302
84 Elementary Ed/Curriculum	123,819	390	33,887	15,000	18,300	-	50	-	-	680,841	-	-	872,287
85 Secondary Ed/Pupil Activity	702,037	11,850	274,913	52,500	11,500	7,500	-	-	4,350	203,704	-	41,000	1,309,354
86 K-12/Assessment	76,321	247,906	213,979	400	10,700	-	2,100	-	100	4,725	100	-	556,331
96 Unallocated	258,211	-	176,718	-	-	-	-	-	-	1,575	-	-	436,504
	<u>\$34,328,570</u>	<u>\$2,537,969</u>	<u>\$35,703,258</u>	<u>\$ 210,550</u>	<u>\$ 157,095</u>	<u>\$ 14,150</u>	<u>\$ 309,650</u>	<u>\$ -</u>	<u>\$ 498,799</u>	<u>\$2,611,761</u>	<u>\$ 2,400,369</u>	<u>\$ 944,006</u>	<u>\$79,716,177</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
31 Chapman Elem.	\$ 82,262	\$ -	\$ 28,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ 111,424
80 Connections	79,550	780	28,436	-	-	-	-	-	225	-	-	108,991
68 Fireweed Academy	25,990	-	12,223	-	-	-	-	-	113	-	-	38,326
66 Homer Flex	38,412	16,969	26,454	-	-	-	-	-	113	-	-	81,948
06 Homer High	371,911	176,374	288,217	-	-	-	-	515	1,753	-	-	838,770
13 Homer Middle	193,894	115,368	172,342	-	-	-	-	-	1,875	-	-	483,479
56 Kachemak Selo Elem./High	16,174	-	7,419	-	-	-	-	-	68	-	-	23,661
63 Kaleidoscope	73,429	-	27,522	-	-	-	-	-	675	-	-	101,626
48 K-Beach Elem.	203,494	158,839	201,418	-	-	-	-	-	1,396	-	-	565,147
67 Kenai Alternative	39,561	-	14,167	-	-	-	-	-	113	-	-	53,841
07 Kenai Central High	434,818	63,126	218,121	-	-	-	-	-	2,520	-	-	718,585
11 Kenai Middle	216,153	129,510	183,464	-	-	-	-	-	2,525	-	-	531,652
47 McNeil Canyon Elem.	79,736	24,235	44,365	-	-	-	-	-	203	-	-	148,539
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	50	-	-	50
51 Mountain View Elem.	379,800	305,812	410,178	-	-	-	-	-	4,150	-	-	1,099,940
34 Nanwalek Elem/High	40,527	64,688	71,664	-	-	-	-	-	225	-	-	177,104
10 Nikiski Mid./Sr.	289,639	126,036	214,647	-	-	-	-	-	4,313	-	-	634,635
52 Nikiski North Star Elem.	239,059	211,390	268,796	-	-	-	-	-	1,400	-	-	720,645
38 Nikolaevsk Elem./High	63,531	-	26,104	-	-	-	-	-	325	-	-	89,960
02 Ninilchik Elem./High	113,859	47,927	85,773	-	-	-	-	-	450	-	-	248,009
33 Paul Banks Elem.	231,277	157,430	205,004	-	-	-	-	-	1,375	-	-	595,086
40 Port Graham Elem./High	5,363	30,238	26,272	-	-	-	-	-	23	-	-	61,896
49 Razdolna Elem./High	8,860	-	2,969	-	-	-	-	-	73	-	-	11,902
46 Redoubt Elem.	154,293	154,547	176,041	-	-	-	-	-	450	-	-	485,331
16 River City Academy	69,059	-	26,896	-	-	-	-	-	225	-	-	96,180
42 Seward Elem.	265,220	177,426	243,385	-	-	-	-	-	2,064	-	-	688,095
08 Seward High	48,015	104,879	106,907	-	-	-	-	-	525	-	-	260,326
14 Seward Middle	73,429	33,936	52,422	-	-	-	-	-	225	-	-	160,012
12 Skyview Middle	423,576	205,114	327,376	-	-	-	-	-	3,470	-	-	959,536
43 Soldotna Elem.	357,430	230,882	316,709	-	-	-	-	-	2,975	-	-	907,996
09 Soldotna High	370,960	444,571	494,923	-	-	-	-	-	2,256	-	-	1,312,710
64 Soldotna Montessori Charter	59,355	67,534	82,713	-	-	-	-	-	225	-	-	209,827
17 Soldotna Prep	208,960	66,577	130,360	-	-	-	-	-	600	-	-	406,497
44 Sterling Elem.	187,513	152,598	197,304	-	-	-	-	-	675	-	-	538,090
03 Susan B English	32,589	31,399	37,319	-	-	-	-	-	313	-	-	101,620
01 Tebughna School	30,117	-	12,816	-	-	-	-	-	113	-	-	43,046
45 Tustumena Elem.	114,634	75,141	108,789	-	-	-	-	-	936	-	-	299,500
53 Voznesenka Elem./High	108,696	34,112	69,427	-	-	-	-	-	533	-	-	212,768
50 West Homer Elem.	333,332	328,770	393,456	-	-	-	-	-	1,975	-	-	1,057,533
81 Special Services	996,418	179,739	449,492	45,000	46,970	2,200	-	3,400	45,771	11,500	10,000	1,790,490
83 Districtwide Services	-	-	4,916,703	-	-	-	-	-	-	-	-	4,916,703
	<u>\$ 7,060,895</u>	<u>\$3,915,947</u>	<u>\$10,707,380</u>	<u>\$ 45,000</u>	<u>\$ 46,970</u>	<u>\$ 2,200</u>	<u>\$ -</u>	<u>\$ 3,915</u>	<u>\$ 87,669</u>	<u>\$ 11,500</u>	<u>\$ 10,000</u>	<u>\$21,891,476</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 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	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
Location	Salaries	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses		
65 Aurora Borealis Charter	\$ 13,774	\$ 25,687	\$ 25,064	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 64,570
31 Chapman Elem.	38,412	-	14,004	-	-	-	-	113	-	-	52,529
68 Fireweed Academy	10,283	-	3,512	-	-	-	-	27	-	-	13,822
66 Homer Flex	6,562	-	2,471	-	-	-	-	21	-	-	9,054
13 Homer Middle	13,924	-	5,906	-	-	-	-	52	-	-	19,882
06 Homer High	36,492	-	13,281	-	-	-	-	108	-	-	49,881
56 Kachemak Selo Elem./High	6,354	-	2,610	-	-	-	-	23	-	-	8,987
63 Kaleidoscope Charter	51,397	-	17,564	32,500	-	-	-	335	-	-	101,796
48 K-Beach Elem.	55,097	6,025	26,174	-	-	-	-	180	-	-	87,476
67 Kenai Alternative	20,015	-	8,647	-	-	-	-	77	-	-	28,739
07 Kenai Central High	79,305	-	27,512	-	-	-	-	214	-	-	107,031
11 Kenai Middle	48,672	-	18,534	-	-	-	-	153	-	-	67,359
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	-	-	-
37 Moose Pass Elem.	15,504	-	5,282	-	-	-	-	41	-	-	20,827
51 Mountain View Elem.	122,415	26,274	74,469	-	-	-	-	452	-	-	223,610
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	52,829	23,505	35,455	-	-	-	-	158	-	-	111,947
52 Nikiski North Star Elem.	103,306	15,670	50,901	-	-	-	-	338	-	-	170,215
38 Nikolaevsk	7,218	-	2,734	-	-	-	-	23	-	-	9,975
02 Ninilchik	53,730	-	20,619	-	-	-	-	172	-	-	74,521
33 Paul Banks Elem.	81,767	-	33,816	-	-	-	-	293	-	-	115,876
49 Razdolna	-	-	-	-	-	-	-	-	-	-	-
46 Redoubt Elem.	101,497	25,440	54,903	-	-	-	-	315	-	-	182,155
16 River City	6,419	-	2,109	-	-	-	-	16	-	-	8,544
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-
42 Seward Elem.	63,922	-	26,160	-	-	-	-	225	-	-	90,307
08 Seward High	73,092	-	24,582	-	-	-	-	187	-	-	97,861
12 Skyview Middle	109,300	-	37,590	-	-	-	-	290	-	-	147,180
43 Soldotna Elem.	129,145	71,548	99,911	-	-	-	-	401	-	-	301,005
09 Soldotna High	83,275	16,960	44,165	-	-	-	-	281	-	-	144,681
64 Soldotna Montessori Charter	28,797	-	10,416	20,000	-	-	-	84	-	-	59,297
17 Soldotna Prep	-	-	-	-	-	-	-	-	-	-	-
44 Sterling Elem.	39,851	-	15,910	-	-	-	-	135	-	-	55,896
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	59,956	-	23,211	-	-	-	-	194	-	-	83,361
53 Voznesenka	18,731	-	7,783	-	-	-	-	68	-	-	26,582
50 West Homer Elem.	71,979	-	25,274	-	-	-	-	198	-	-	97,451
81 Special Services	1,027,524	182,841	461,365	611,400	87,200	5,000	3,210	43,813	1,000	3,435	2,426,788
83 Districtwide Services	-	-	1,599,021	-	-	-	-	-	-	-	1,599,021
	<u>\$ 2,630,544</u>	<u>\$ 393,950</u>	<u>\$ 2,820,955</u>	<u>\$ 663,900</u>	<u>\$ 87,200</u>	<u>\$ 5,000</u>	<u>\$ 3,210</u>	<u>\$ 49,032</u>	<u>\$ 1,000</u>	<u>\$ 3,435</u>	<u>\$ 6,658,226</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 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	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
Location	Salaries	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses		
65 Aurora Borealis Charter	\$ -	\$ 47,308	\$ 28,929	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	77,037
31 Chapman Elem.	-	24,789	16,231	-	-	-	-	550	-	-	41,570
32 Cooper Landing Elem.	-	2,396	1,381	-	-	-	-	25	-	-	3,802
68 Fireweed Academy	-	19,614	10,704	-	-	-	-	250	-	-	30,568
66 Homer Flex	-	2,305	1,354	-	-	-	-	100	-	-	3,759
06 Homer High	123,178	67,657	86,386	-	-	-	-	4,110	78	-	281,409
13 Homer Middle	46,184	43,823	41,015	-	-	-	-	763	-	-	131,785
35 Hope Elem./High	-	2,396	1,381	-	-	-	-	200	-	-	3,977
56 Kachemak Selo Elem./High	-	9,499	6,168	-	-	-	-	200	-	-	15,867
63 Kaleidoscope	-	54,372	31,089	-	-	-	100	750	-	-	86,311
48 K-Beach Elem.	-	37,644	25,909	-	-	-	-	1,023	-	-	64,576
67 Kenai Alternative	-	10,255	6,057	-	-	-	-	-	-	-	16,312
07 Kenai Central High	141,879	97,990	116,332	-	-	-	-	3,350	-	-	359,551
11 Kenai Middle	87,349	53,163	68,457	-	-	-	-	1,425	-	-	210,394
47 McNeil Canyon Elem.	-	20,592	11,970	-	-	-	-	300	-	-	32,862
37 Moose Pass Elem.	-	2,396	1,381	-	-	-	75	50	-	-	3,902
51 Mountain View Elem.	-	44,013	27,796	-	-	-	-	1,100	-	-	72,909
34 Nanwalek Elem./High	17,289	6,547	12,033	-	-	-	-	368	-	-	36,237
10 Nikiski Mid./Sr.	57,631	82,140	81,221	-	-	-	-	725	-	-	221,717
52 Nikiski North Star Elem.	-	39,295	26,399	-	-	-	-	929	-	-	66,623
38 Nikolaevsk Elem./High	17,289	7,449	12,635	-	-	-	-	368	-	-	37,741
02 Nililchik Elem./High	42,813	25,317	28,844	-	-	-	-	863	-	-	97,837
33 Paul Banks Elem.	-	48,022	28,985	-	-	-	90	410	-	-	77,507
40 Port Graham Elem./High	11,526	2,943	6,762	-	-	-	-	345	-	-	21,576
49 Razdolna Elem./High	-	7,023	4,597	-	-	-	-	50	-	-	11,670
46 Redoubt Elem.	-	55,378	31,168	-	-	-	-	500	-	-	87,046
16 River City Academy	42,813	7,301	19,011	-	-	-	-	313	-	-	69,438
42 Seward Elem.	-	49,686	29,479	-	-	-	-	600	-	-	79,765
08 Seward High	90,622	12,005	37,232	-	-	-	-	1,500	520	-	141,879
14 Seward Middle	-	28,816	17,425	-	-	-	-	350	-	-	46,591
12 Skyview Middle	133,599	66,480	87,530	-	-	-	-	1,188	-	-	288,797
43 Soldotna Elem.	-	35,443	19,893	-	-	-	-	700	-	-	56,036
09 Soldotna High	137,626	99,159	116,740	-	-	-	86	2,850	-	-	356,461
64 Soldotna Montessori Charter	-	20,074	11,286	-	-	-	-	500	-	-	31,860
17 Soldotna Prep	59,351	59,411	63,952	-	-	-	-	200	-	-	182,914
44 Sterling Elem.	-	49,686	29,479	-	-	-	-	500	-	-	79,665
03 Susan B English	11,526	5,883	8,471	-	-	-	-	145	-	-	26,025
01 Tebughna School	-	924	1,614	-	-	-	-	200	-	-	2,738
45 Tustumena Elem.	-	32,386	21,500	-	-	-	-	400	-	-	54,286
53 Voznesenka Elem./High	-	8,582	5,896	-	-	-	-	250	-	-	14,728
50 West Homer Elem.	-	36,532	22,059	-	-	-	-	600	-	-	59,191
83 Districtwide Services	-	-	1,339,391	-	-	-	-	-	-	-	1,339,391
85 Secondary Ed/Pupil Activity	92366	17,365	43,292	-	2,500	-	2,000	725	-	-	158,248
86 K-12/Assessment	63,059	351	24,341	-	23,000	-	-	1,203	-	900	112,854
87 Nursing Services	-	132,216	111,544	-	36,000	750	2,300	19,750	5,000	-	307,560
	<u>\$ 1,176,100</u>	<u>\$1,476,626</u>	<u>\$2,725,319</u>	<u>\$ -</u>	<u>\$ 61,500</u>	<u>\$ 750</u>	<u>\$ 4,651</u>	<u>\$ 51,528</u>	<u>\$ 5,598</u>	<u>\$ 900</u>	<u>\$ 5,502,972</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4350 Support Services - 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
31 Chapman Elem.	\$ -	\$ 11,735	\$ 9,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 22,423
68 Fireweed Academy	-	5,205	1,543	-	-	-	-	-	-	-	-	6,748
66 Homer Flex	-	-	-	-	89	-	-	-	-	-	-	89
06 Homer High	34,239	12,178	24,437	-	396	-	-	732	3,113	-	-	75,095
13 Homer Middle	-	12,178	11,030	-	-	-	-	750	2,000	-	-	25,958
63 Kaleidoscope Charter	-	37,896	34,661	-	-	-	-	-	500	-	-	73,057
48 K-Beach Elem.	32,082	12,178	24,126	-	-	-	-	-	2,613	-	-	70,999
07 Kenai Central High	32,589	14,763	24,965	-	-	-	-	-	8,973	-	-	81,290
11 Kenai Middle	32,589	14,763	24,965	-	-	-	-	-	5,013	-	-	77,330
47 McNeil Canyon Elem.	-	13,163	10,311	-	-	-	-	-	1,200	-	-	24,674
51 Mountain View Elem.	53,628	13,231	36,028	-	-	-	-	-	2,035	-	-	104,922
10 Nikiski Mid./Sr.	-	13,690	11,477	-	-	-	-	-	5,195	-	-	30,362
52 Nikiski North Star Elem.	-	14,209	11,632	-	-	-	-	-	250	-	-	26,091
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	800	-	-	800
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	1,000	-	-	1,000
33 Paul Banks Elem.	-	13,163	10,311	-	-	-	-	-	500	-	-	23,974
49 Razzdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46 Redoubt Elem.	35,066	15,356	25,495	-	-	-	-	-	3,363	-	-	79,280
42 Seward Elem.	32,589	14,051	24,754	-	-	-	-	-	3,113	-	-	74,507
08 Seward High	-	13,690	11,477	-	-	-	-	-	5,500	-	-	30,667
14 Seward Middle	-	-	-	-	-	-	-	-	1,000	-	-	1,000
12 Skyview Middle	-	12,178	11,030	-	-	-	-	-	6,500	-	-	29,708
43 Soldotna Elem.	-	14,969	11,857	-	-	-	-	500	1,990	-	-	29,316
09 Soldotna High	53,157	15,356	29,789	-	-	-	-	200	8,635	-	-	107,137
64 Soldotna Montessori Charter	-	23,050	21,971	-	-	-	-	-	1,050	-	-	46,071
17 Soldotna Prep	-	13,231	11,342	-	-	-	-	-	-	-	-	24,573
44 Sterling Elem.	-	10,440	9,503	-	1,409	-	-	-	1,500	-	-	22,852
03 Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45 Tustumena Elem.	-	13,163	10,311	-	-	-	-	-	2,100	-	-	25,574
53 Voznesenka Elem./High	-	-	-	-	1,509	-	-	-	200	-	-	1,709
50 West Homer Elem.	34,628	12,671	24,637	-	-	-	-	-	3,113	-	-	75,049
73 Asst Supt Instruction	20,000	-	1,909	30,000	15,500	-	-	25,000	5,000	-	-	97,409
81 Special Services	52,331	234	17,850	54,594	4,340	-	-	-	22,385	-	-	151,734
83 Districtwide Services	82,500	-	850,770	-	-	-	-	-	-	-	-	933,270
84 Elementary Ed/Curriculum	485,857	93,966	216,031	-	46,250	-	2,550	500	99,346	495	924	945,919
85 Secondary Ed/Pupil Activity	126,112	39,227	62,974	-	13,000	500	3,050	7,850	2,225	1,500	2,500	258,938
86 K-12/Assessment	181,800	109,934	107,300	5,000	28,000	-	5,500	32,050	98,725	500	1,100	569,909
Total	\$ 1,289,167	\$ 589,868	\$ 1,684,374	\$ 89,594	\$ 110,493	\$ 500	\$ 11,100	\$ 67,582	\$ 300,537	\$ 2,495	\$ 4,524	\$ 4,150,234

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4400 School Administration

<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4300 Utility Services</u>	<u>4500 Supplies & Materials</u>	<u>4900 Other Expenses</u>	<u>5100 Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ -	\$ -	\$ 13,543	\$ 83	\$ 1,500	\$ -	\$ 110	\$ -	\$ -	\$ 15,236
31 Chapman Elem.	48,130	195	15,142	-	1,000	-	113	700	-	65,280
32 Cooper Landing Elem.	20,051	78	6,181	-	2,500	-	45	140	-	28,995
68 Fireweed Academy	94,715	-	30,571	-	-	-	225	-	-	125,511
66 Homer Flex	100,436	390	31,226	-	1,425	-	225	714	-	134,416
06 Homer High	212,124	780	63,401	-	5,850	-	2,154	2,042	-	286,351
13 Homer Middle	105,596	390	31,835	-	1,000	-	225	714	-	139,760
35 Hope Elem./High	20,051	78	6,181	-	3,300	-	45	700	-	30,355
56 Kachemak Selo Elem./High	44,277	195	14,675	-	600	-	113	700	-	60,560
63 Kaleidoscope Charter	111,767	-	32,268	-	500	-	475	-	-	145,010
48 K-Beach Elem.	101,030	390	31,109	-	750	-	225	1,479	-	134,983
67 Kenai Alternative	100,914	390	30,858	-	500	-	225	714	-	133,601
07 Kenai Central High	220,790	780	64,785	-	4,250	-	450	1,428	-	292,483
11 Kenai Middle	213,084	780	63,739	-	550	-	450	1,428	-	280,031
47 McNeil Canyon Elem.	54,047	195	15,908	-	1,000	-	113	700	-	71,963
37 Moose Pass Elem.	19,569	78	6,083	-	1,250	-	45	140	-	27,165
51 Mountain View Elem.	211,032	780	63,018	-	1,073	-	450	1,619	-	277,972
34 Nanwalek Elem./High	75,327	312	24,225	-	2,000	-	180	700	-	102,744
10 Nikiski Mid./Sr.	223,369	780	64,936	-	2,200	-	800	1,428	-	293,513
52 Nikiski North Star Elem.	100,402	390	30,877	-	750	-	225	700	-	133,344
38 Nikolaeusk Elem./High	48,797	195	15,207	-	1,500	-	113	714	-	66,526
02 Ninilchik Elem./High	106,351	390	31,670	-	1,350	-	225	714	-	140,700
33 Paul Banks Elem.	99,492	390	30,918	-	1,000	-	225	700	-	132,725
40 Port Graham Elem./High	19,732	78	6,056	-	3,000	-	45	350	-	29,261
49 Razdolna Elem./High	42,956	195	14,586	-	750	-	113	714	-	59,314
46 Redoubt Elem.	114,269	390	32,515	-	500	-	735	700	-	149,109
16 River City Academy	89,215	390	29,174	-	500	-	225	100	-	119,604
42 Seward Elem.	113,898	390	32,515	-	1,250	-	225	700	-	148,978
08 Seward High	113,969	390	32,691	-	2,000	-	225	714	-	149,989
14 Seward Middle	78,374	311	24,332	-	800	-	180	560	-	104,557
12 Skyview Middle	207,123	780	62,942	-	250	-	450	1,558	-	273,103
43 Soldotna Elem.	99,549	390	30,729	-	750	-	225	700	-	132,343
09 Soldotna High	234,614	780	66,479	-	3,950	-	450	1,647	-	307,920
64 Soldotna Montessori Charter	-	-	8,332	-	-	-	110	500	-	8,942
17 Soldotna Prep	122,712	390	34,085	-	2,100	-	200	-	-	159,487
44 Sterling Elem.	99,014	390	30,656	-	325	-	225	560	-	131,170
03 Susan B English	43,245	180	14,484	-	5,000	-	113	350	-	63,372
01 Tebughna School	46,091	195	15,106	-	1,750	-	113	700	-	63,955
45 Tustumena Elem.	109,997	390	31,968	-	300	-	225	700	-	143,580
53 Voznesenka Elem./High	48,091	195	15,106	-	1,179	-	113	714	-	65,398
50 West Homer Elem.	105,373	390	31,473	-	1,000	-	225	700	-	139,161
83 Districtwide Services	-	-	2,272,079	-	-	-	-	-	-	2,272,079
	<u>\$ 4,019,573</u>	<u>\$ 14,180</u>	<u>\$ 3,503,664</u>	<u>\$ 83</u>	<u>\$ 61,252</u>	<u>\$ -</u>	<u>\$ 11,653</u>	<u>\$ 30,141</u>	<u>\$ -</u>	<u>\$ 7,640,546</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget

Summary Of Object Codes By Fund/Function/Location

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

	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
Location	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 139,304	\$ 43,844	\$ -	\$ 3,000	\$ 1,300	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 189,448
31 Chapman Elem.	48,243	31,766	-	105	1,000	150	200	465	-	81,929
32 Cooper Landing Elem.	24,984	22,554	-	-	20,200	-	200	-	-	67,938
68 Fireweed Academy	36,327	28,237	-	900	1,650	1,600	1,800	-	-	70,514
66 Homer Flex	36,053	25,976	-	-	7,050	236	400	-	-	69,715
06 Homer High	103,032	73,981	-	750	18,700	500	650	377	-	197,990
13 Homer Middle	49,184	32,058	-	-	1,000	673	3,000	613	-	86,528
35 Hope Elem./High	28,186	23,543	-	50	14,450	125	-	63	-	66,417
56 Kachemak Selo Elem./High	32,712	24,942	-	1,800	5,650	-	200	75	-	65,379
63 Kaleidoscope Charter	78,078	55,869	-	-	2,500	-	2,000	-	-	138,447
48 K-Beach Elem.	57,866	43,165	-	-	10,250	100	3,400	-	-	114,781
67 Kenai Alternative	40,797	29,464	-	-	8,750	-	275	150	-	79,436
07 Kenai Central High	123,188	88,637	-	750	18,900	375	4,800	2,918	-	239,568
11 Kenai Middle	58,403	43,333	-	200	2,500	750	450	1,000	-	106,636
15 Marathon School	-	-	-	-	3,800	-	-	-	-	3,800
47 McNeil Canyon Elem.	48,243	31,766	-	-	6,050	150	675	100	-	86,984
37 Moose Pass Elem.	32,712	24,942	-	-	15,300	-	50	113	-	73,117
51 Mountain View Elem.	83,259	59,442	-	-	1,500	100	8,950	77	-	153,328
34 Nanwalek Elem./High	31,473	24,560	-	-	150,200	150	1,400	4,680	-	212,463
10 Nikiski Mid./Sr.	105,586	74,771	-	250	11,500	967	735	2,925	-	196,734
52 Nikiski North Star Elem.	67,593	46,174	-	-	10,300	100	600	480	-	125,247
38 Nikolaevsk Elem./High	29,189	23,853	-	-	6,300	175	600	783	-	60,900
02 Ninilchik Elem./High	48,243	31,766	-	-	1,700	-	500	477	-	82,686
33 Paul Banks Elem.	49,184	32,058	-	-	7,700	150	500	472	-	90,064
40 Port Graham Elem./High	26,459	23,009	-	156	150,200	-	534	1,560	-	201,918
49 Razdolna Elem./High	31,473	24,560	-	-	5,500	-	75	-	-	61,608
46 Redoubt Elem.	80,909	58,716	-	-	1,500	1,650	1,300	521	-	144,596
16 River City Academy	35,700	25,866	-	250	700	250	250	264	-	63,280
42 Seward Elem.	66,896	45,959	-	-	17,800	307	2,530	365	-	133,857
08 Seward High	66,607	45,869	-	-	48,500	-	750	1,401	-	163,127
14 Seward Middle	30,728	24,330	-	100	45,500	285	500	1,635	-	103,078
12 Skyview Middle	86,929	60,579	-	400	4,000	457	2,500	739	-	155,604
43 Soldotna Elem.	63,245	44,830	-	-	1,500	150	750	76	-	110,551
09 Soldotna High	149,449	105,183	-	-	4,500	769	3,492	600	-	263,993
64 Soldotna Montessori Charter	100,437	31,454	-	500	800	-	510	-	-	133,701
17 Soldotna Prep	31,888	26,710	-	-	1,000	-	5,000	-	-	64,598
44 Sterling Elem.	37,744	28,520	-	-	5,500	-	1,500	150	-	73,414
03 Susan B English	42,215	27,881	-	-	10,700	-	500	2,362	-	83,658
01 Tebughna School	32,712	24,942	-	-	45,550	-	500	4,900	-	108,604
45 Tustumena Elem.	48,243	31,766	-	108	1,500	100	750	309	-	82,776
53 Voznesenka Elem./High	40,797	29,464	-	-	5,700	-	175	-	-	76,136
50 West Homer Elem.	49,184	32,058	-	-	1,500	100	885	-	-	83,727
83 DistictWide Services	-	557,939	-	-	-	-	-	-	-	557,939
96 Unallocated	64,404	59,337	-	-	-	-	-	-	-	123,741
	<u>\$2,437,858</u>	<u>\$2,225,673</u>	<u>\$ -</u>	<u>\$ 9,319</u>	<u>\$ 680,200</u>	<u>\$ 11,369</u>	<u>\$ 54,886</u>	<u>\$ 30,650</u>	<u>\$ -</u>	<u>\$ 5,449,955</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 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 Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Tuition & Stipends	Other Expenses	Equipment	Total
70	Board Of Education	\$ -	\$ 34,337	\$ 86,459	\$ 100,000	\$ 44,550	\$ 200	\$ 5,800	\$ 3,400	\$ 33,600	\$ 28,900	\$ -	\$ 337,246
71	Office Of Superintendent	172,574	100,326	96,122	23,150	27,100	11,500	6,700	16,800	-	5,500	-	459,772
73	Asst Supt Instruction	137,497	64,402	72,038	-	15,500	2,750	100	3,000	-	1,000	-	296,287
83	DistictWide Services	-	-	214,051	-	-	-	-	-	-	-	-	214,051
		<u>\$ 310,071</u>	<u>\$ 199,065</u>	<u>\$ 468,670</u>	<u>\$ 123,150</u>	<u>\$ 87,150</u>	<u>\$ 14,450</u>	<u>\$ 12,600</u>	<u>\$ 23,200</u>	<u>\$ 33,600</u>	<u>\$ 35,400</u>	<u>\$ -</u>	<u>\$ 1,307,356</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4550 District Administration Support Services

	3100	3200	3500	4100	4200	4300	4400	4450	4500	4900	4950	5100	
<u>Location</u>	<u>Certified Salaries</u>	<u>Non-Certified Salaries</u>	<u>Employee Benefits</u>	<u>Pro-Tech Services</u>	<u>Staff Travel</u>	<u>Utility Services</u>	<u>Purchased Services</u>	<u>Insurance Premiums</u>	<u>Supplies & Materials</u>	<u>Other Expenses</u>	<u>Indirect Costs</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,334	\$ -	\$ 89,334
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	47,784	-	47,784
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	114,518	-	114,518
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	84,975	-	84,975
72 Asst Supt Instructional Svcs	-	170,152	75,880	-	10,800	3,050	15,100	573,090	4,000	1,237	-	-	853,309
74 Fiscal Services	-	638,330	344,988	60,400	25,000	15,000	10,500	-	11,000	2,500	(200,000)	-	907,718
75 Planning & Operations	-	232,081	118,282	2,000	9,800	400	700	-	4,050	-	-	-	367,313
76 Purchasing & Warehouse	-	396,066	243,614	-	4,000	1,500	13,050	-	61,550	1,100	(200,000)	5,500	526,380
77 Human Resources	6,750	565,595	300,248	63,270	50,300	7,100	59,800	-	16,100	46,000	(100,000)	3,000	1,018,163
78 Information Services	-	810,743	407,108	48,000	8,000	5,100	198,225	-	140,200	1,100	(200,000)	56,000	1,474,476
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000
83 Districtwide Services	-	-	626,671	-	-	-	10,000	-	-	-	-	-	636,671
	<u>\$ 6,750</u>	<u>\$2,812,967</u>	<u>\$2,116,791</u>	<u>\$ 173,670</u>	<u>\$ 107,900</u>	<u>\$ 32,150</u>	<u>\$ 307,375</u>	<u>\$ 573,090</u>	<u>\$ 236,900</u>	<u>\$ 51,937</u>	<u>\$ (363,389)</u>	<u>\$ 114,500</u>	<u>\$ 6,170,641</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4600 Operations and Maintenance of Plant

	3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
Location	Non-Certified Salaries	Employee Benefits	Staff Travel	Utility Services	Energy	Purchased Services	Insurance Premiums	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 34,368	\$ 27,497	\$ -	\$ 1,500	\$ 37,450	\$ 18,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 122,815
31 Chapman Elem.	42,744	30,066	-	11,100	76,243	175	-	2,700	-	-	163,028
80 Connections	9,147	7,040	-	-	-	-	-	500	-	-	16,687
32 Cooper Landing Elem.	13,838	12,703	-	448	20,149	175	-	1,100	-	-	48,413
68 Fireweed Academy	9,775	8,858	-	2,450	68,000	57,920	-	2,000	-	-	149,003
66 Homer Flex	19,306	14,395	-	1,350	8,797	125	-	1,100	-	-	45,073
06 Homer High	188,410	142,489	400	57,984	510,680	2,000	-	25,923	-	-	927,886
13 Homer Middle	86,185	60,348	-	12,900	112,077	7,159	-	7,932	-	-	286,601
35 Hope Elem./High	18,094	14,019	-	249	43,167	175	-	1,337	-	-	77,041
56 Kachemak Selo Elem./High	27,439	21,122	-	3,320	14,533	49,930	-	1,100	-	-	117,444
63 Kaleidoscope Charter	84,557	58,947	-	5,500	75,000	-	-	4,000	-	-	228,004
48 K-Beach Elem.	115,866	86,375	-	4,400	98,964	760	-	9,327	-	-	315,692
67 Kenai Alternative	37,614	28,480	-	2,688	55,522	275	-	1,220	-	-	125,799
07 Kenai Central High	267,784	192,306	-	22,330	464,945	2,000	-	32,665	-	-	982,030
11 Kenai Middle	141,581	102,750	-	8,906	175,182	500	-	10,459	-	-	439,378
47 McNeil Canyon Elem.	52,133	41,394	-	1,800	111,125	175	-	3,242	-	-	209,869
37 Moose Pass Elem.	18,293	14,081	-	1,792	36,838	175	-	1,100	-	-	72,279
51 Mountain View Elem.	126,043	97,947	100	10,000	110,066	250	-	10,835	-	-	355,241
34 Nanwalek Elem./High	32,257	26,824	500	6,000	90,093	11,675	-	1,843	-	-	169,192
10 Nikiski Mid./Sr.	188,051	133,954	-	11,214	298,642	2,300	-	17,750	-	-	651,911
52 Nikiski North Star Elem.	106,071	83,345	250	5,863	124,814	900	-	8,650	-	-	329,893
38 Nikolaevsk Elem./High	43,449	30,284	-	3,370	62,957	175	-	2,938	200	-	143,373
02 Ninilchik Elem./High	94,754	71,422	50	2,154	121,982	660	-	7,905	-	-	298,927
33 Paul Banks Elem.	82,033	59,064	-	9,048	102,665	575	-	3,593	-	-	256,978
40 Port Graham Elem./High	15,787	13,306	-	1,000	93,992	1,625	-	1,919	-	-	127,629
49 Razdolna Elem./High	20,413	16,928	-	2,812	15,675	47,317	-	1,100	-	-	104,245
46 Redoubt Elem.	119,704	87,561	-	7,975	96,246	500	-	9,612	-	-	321,598
16 River City Academy	-	-	-	127	-	250	-	1,100	-	-	1,477
42 Seward Elem.	86,064	68,734	500	8,700	162,133	550	-	8,068	-	-	334,749
08 Seward High	110,518	76,281	500	51,000	327,966	2,000	-	12,978	-	-	581,243
14 Seward Middle	64,232	45,134	450	5,700	152,849	250	-	5,528	-	-	274,143
12 Skyview Middle	128,155	98,599	100	8,955	166,904	500	-	16,745	-	-	419,958
43 Soldotna Elem.	90,534	70,117	-	5,399	93,574	350	-	5,364	-	-	265,338
09 Soldotna High	234,623	173,628	50	20,383	345,672	2,275	-	27,613	-	-	804,244
64 Soldotna Montessori Charter	37,226	28,338	-	1,500	30,000	-	-	3,240	-	-	100,304
17 Soldotna Prep	139,737	93,233	-	8,964	166,904	-	-	10,952	-	-	419,790
44 Sterling Elem.	64,351	53,596	75	4,700	71,698	275	-	3,541	-	-	198,236
03 Susan B English	79,876	58,397	-	16,515	234,992	1,037	-	8,842	-	-	399,659
01 Tebughna School	36,787	28,224	250	20,800	93,118	2,900	-	3,572	-	-	185,651
45 Tustumena Elem.	73,439	56,406	50	1,900	91,155	175	-	4,621	-	-	227,746
53 Voznesenka Elem./High	25,410	20,495	-	5,307	25,062	69,750	-	1,100	-	-	147,124
50 West Homer Elem.	107,886	83,906	-	11,882	134,143	750	-	5,198	-	-	343,765
72 Asst Supt Instructional Svcs	-	-	-	-	10,396	240,000	-	8,900	-	-	259,296
75 Planning & Operations	-	-	5,150	-	-	-	-	13,000	-	-	18,150
76 Purchasing & Warehouse	-	-	-	5,300	111,401	-	-	2,500	-	-	119,201
77 Human Resources	213,165	40,974	1,000	-	-	-	-	-	-	-	255,139
83 Districtwide Services	-	766,113	-	-	85,600	7,663,124	557,309	-	-	-	9,072,146
96 Unallocated	-	-	-	24,846	250,152	-	-	-	-	-	274,998
	<u>\$3,487,699</u>	<u>\$3,245,680</u>	<u>\$ 9,425</u>	<u>\$ 400,131</u>	<u>\$ 5,579,523</u>	<u>\$ 8,189,707</u>	<u>\$ 557,309</u>	<u>\$ 318,712</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$21,788,386</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Student Activities

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	Total
65 Aurora Borealis Charter	\$ 3,736	\$ 368	\$ 551	\$ -	\$ -	\$ 32,762	\$ -	\$ 1,500	\$ 2,645	\$ -	\$ 41,562
31 Chapman Elem.	12,579	4,844	2,104	-	-	-	-	-	-	-	19,527
80 Connections	-	-	-	-	-	-	-	-	-	2,688	2,688
32 Cooper Landing Elem.	1,672	90	236	-	-	-	-	-	-	-	1,998
66 Homer Flex	854	150	121	-	-	-	-	-	-	274	1,399
06 Homer High	90,145	93,351	29,895	-	-	500	-	17,500	1,235	3,728	236,354
13 Homer Middle	23,767	8,034	3,831	-	-	-	-	-	-	-	35,632
35 Hope Elem./High	1,675	93	236	-	-	-	-	-	-	85	2,089
56 Kachemak Selo Elem./High	1,825	243	258	-	-	-	-	-	-	147	2,473
48 K-Beach Elem.	4,038	1,139	587	-	-	-	-	-	-	-	5,764
67 Kenai Alternative	944	240	135	-	-	-	-	-	-	672	1,991
07 Kenai Central High	141,093	44,314	29,470	-	-	-	-	17,500	90	4,969	237,436
11 Kenai Middle	28,416	9,260	4,506	-	-	-	-	-	-	-	42,182
47 McNeil Canyon Elem.	2,489	468	357	-	-	-	-	-	-	-	3,314
37 Moose Pass Elem.	1,640	58	230	-	-	-	-	-	-	-	1,928
51 Mountain View Elem.	4,294	1,395	628	-	-	-	-	-	-	-	6,317
34 Nanwalek Elem/High	6,282	306	886	-	-	-	-	-	-	140	7,614
10 Nikiski Mid./Sr.	131,963	32,549	29,355	-	50	-	-	12,500	713	2,366	209,496
52 Nikiski North Star Elem.	3,979	1,080	577	-	-	-	-	-	-	-	5,636
38 Nikolaevsk Elem./High	18,695	16,585	3,842	-	-	-	-	3,125	-	405	42,652
02 Ninilchik Elem./High	20,440	25,360	4,708	-	400	-	-	3,125	-	803	54,836
33 Paul Banks Elem.	1,370	666	204	-	-	-	-	-	-	-	2,240
40 Port Graham Elem./High	1,641	59	230	-	-	-	-	-	-	292	2,222
49 Razdolna Elem./High	1,834	252	262	-	-	-	-	-	-	327	2,675
46 Redoubt Elem.	3,952	1,053	573	-	-	-	-	-	-	-	5,578
16 River City Academy	704	-	98	-	-	-	-	-	-	-	802
42 Seward Elem.	3,816	917	552	-	-	-	-	-	-	-	5,285
08 Seward High	72,970	34,587	16,216	-	-	-	-	12,500	45	1,946	138,264
14 Seward Middle	10,591	12,527	2,375	-	-	-	-	-	-	-	25,493
12 Skyview Middle	35,075	19,435	6,191	-	-	-	-	-	-	-	60,701
43 Soldotna Elem.	2,981	1,838	502	-	-	-	-	-	-	-	5,321
09 Soldotna High	137,356	75,708	34,207	-	1,000	-	-	17,500	135	4,822	270,728
17 Soldotna Prep	5,095	1,690	983	-	-	-	-	-	-	-	7,768
44 Sterling Elem.	3,221	761	465	-	-	-	-	-	-	-	4,447
03 Susan B English	12,757	20,051	3,307	-	-	-	-	3,125	-	377	39,617
01 Tebughna School	3,497	1,650	609	-	-	-	-	-	-	85	5,841
45 Tustumena Elem.	3,115	655	448	-	-	-	-	-	-	-	4,218
53 Voznesenka Elem./High	6,381	11,829	1,776	-	-	-	-	3,125	-	566	23,677
50 West Homer Elem.	3,265	1,244	506	-	-	-	-	-	-	-	5,015
73 Asst Supt Instruction	14,063	-	-	-	-	-	-	-	-	-	14,063
83 Districtwide Services	-	-	453,231	-	-	275,000	-	-	-	10,000	738,231
85 Secondary Ed/Pupil Activity	-	-	-	-	-	1,750	100	500	7,500	-	9,850
	<u>\$ 824,210</u>	<u>\$ 424,849</u>	<u>\$ 635,248</u>	<u>\$ -</u>	<u>\$ 1,450</u>	<u>\$ 310,012</u>	<u>\$ 100</u>	<u>\$ 92,000</u>	<u>\$ 12,363</u>	<u>\$ 34,692</u>	<u>\$ 2,334,924</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014-2015 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>825,000</u>	<u>825,000</u>
	<u>\$ 825,000</u>	<u>\$ 825,000</u>

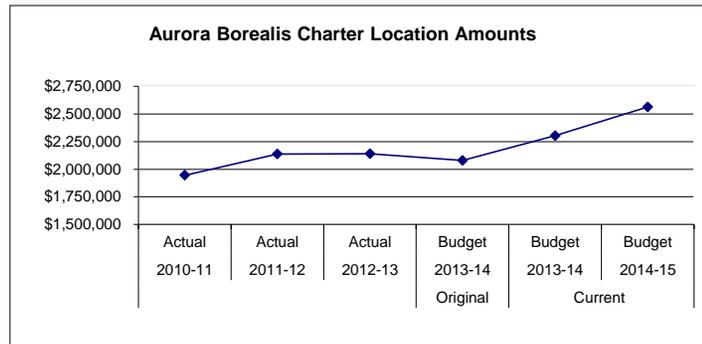
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 65 Aurora Borealis Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,033,687	\$ 956,343	\$ 984,309	3100 Certificated Salaries	\$ 959,526	\$ 959,526	\$ 972,064	\$ 12,538	1
194,718	219,186	262,163	3200 Non-Certificated Salaries	247,351	247,351	291,017	43,666	18
410,146	452,176	487,964	3500 Employee Benefits	525,758	525,758	555,716	29,958	6
<u>1,638,551</u>	<u>1,627,705</u>	<u>1,734,436</u>	Subtotal - Personnel Services	<u>1,732,635</u>	<u>1,732,635</u>	<u>1,818,797</u>	<u>86,162</u>	<u>5</u>
16,347	34,001	15,765	4100 Professional and Technical Services	18,000	43,083	12,583	(30,500)	(71)
4,375	5,798	10,740	4200 Staff Travel	7,000	7,000	5,750	(1,250)	(18)
25,046	19,287	24,943	4250 Student Travel	42,762	45,273	37,762	(7,511)	(17)
3,485	3,757	3,905	4300 Utility Services	2,800	2,800	2,800	-	-
32,052	31,966	31,939	4350 Energy	37,450	37,450	37,450	-	-
38,108	30,747	30,960	4400 Other Purchased Services	30,500	38,213	25,500	(12,713)	(33)
72,634	117,629	82,948	4500 Supplies, Materials, and Media	71,295	126,442	28,636	(97,806)	(77)
720	199	215	4900 Other Expenses	41,418	150,018	490,854	340,836	227
86,406	100,639	98,028	4950 Indirect Costs	95,092	95,092	89,334	(5,758)	(6)
<u>279,173</u>	<u>344,023</u>	<u>299,443</u>	Subtotal - Other	<u>346,317</u>	<u>545,371</u>	<u>730,669</u>	<u>185,298</u>	<u>34</u>
27,584	166,150	106,390	5100 Equipment	-	25,911	14,500	(11,411)	-
<u>\$ 1,945,308</u>	<u>\$ 2,137,878</u>	<u>\$ 2,140,269</u>	Location Totals	<u>\$ 2,078,952</u>	<u>\$ 2,303,917</u>	<u>\$ 2,563,966</u>	<u>\$ 260,049</u>	<u>11</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 65 Aurora Borealis Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
183.00	194.00	186.00	Enrollment in ADM (K-8)	185.00	193.00	185.00

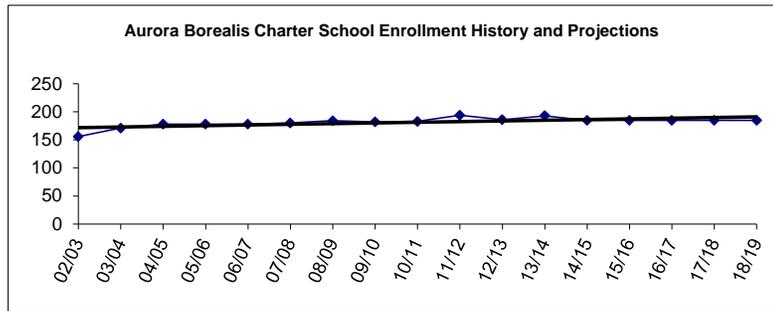
FTE's Included In Current Budget

0.49	0.49	0.49	Administrator	0.49	0.49	0.49
11.50	11.75	11.75	Teacher (Includes Quest)	12.24	11.75	11.75
0.15	0.30	0.29	Specialist*	0.29	0.20	0.20
-	-	-	Special Ed Teacher**	-	-	-
<u>12.14</u>	<u>12.54</u>	<u>12.53</u>	Certificated Subtotal	<u>13.02</u>	<u>12.44</u>	<u>12.44</u>
-	-	0.02	Special Ed Aide	0.02	0.71	0.71
3.26	3.13	3.25	Aide	3.25	3.25	3.25
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.25	1.38	1.38	Support	1.38	1.38	1.38
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>6.39</u>	<u>6.39</u>	<u>6.53</u>	Non-Certificated Subtotal	<u>6.53</u>	<u>7.22</u>	<u>7.22</u>
<u><u>18.53</u></u>	<u><u>18.93</u></u>	<u><u>19.06</u></u>	Total	<u><u>19.55</u></u>	<u><u>19.66</u></u>	<u><u>19.66</u></u>

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

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

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

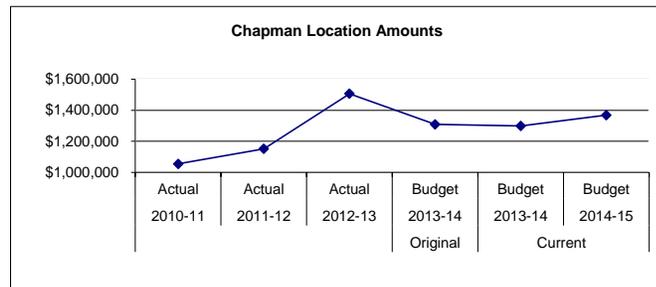


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 530,466	\$ 567,156	\$ 752,096	3100 Certificated Salaries	\$ 689,091	\$ 693,848	\$ 748,297	\$ 54,449	8
118,383	142,426	224,367	3200 Non-Certificated Salaries	151,311	140,609	136,000	(4,609)	(3)
219,652	275,894	398,789	3500 Employee Benefits	373,650	340,559	375,618	35,059	10
<u>868,501</u>	<u>985,476</u>	<u>1,375,252</u>	Subtotal - Personnel Services	<u>1,214,052</u>	<u>1,175,016</u>	<u>1,259,915</u>	<u>84,899</u>	<u>7</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
981	2,321	1,895	4200 Staff Travel	1,105	1,339	1,105	(234)	(17)
1,950	1,006	2,141	4250 Student Travel	-	600	-	(600)	(100)
11,659	11,092	10,895	4300 Utility Services	12,100	12,223	12,100	(123)	(1)
103,056	72,849	77,956	4350 Energy	63,837	63,837	76,243	12,406	19
2,354	2,390	2,124	4400 Other Purchased Services	1,804	2,335	2,101	(234)	(10)
31,580	75,253	35,472	4500 Supplies, Materials, and Media	14,164	36,393	15,346	(21,047)	(58)
693	700	-	4900 Other Expenses	1,165	931	1,165	234	25
<u>152,273</u>	<u>165,611</u>	<u>130,483</u>	Subtotal - Other	<u>94,175</u>	<u>117,658</u>	<u>108,060</u>	<u>(9,598)</u>	<u>(8)</u>
<u>33,259</u>	<u>344</u>	<u>925</u>	5100 Equipment	-	6,245	-	(6,245)	-
<u>\$ 1,054,033</u>	<u>\$ 1,151,431</u>	<u>\$ 1,506,660</u>	Location Totals	<u>\$ 1,308,227</u>	<u>\$ 1,298,919</u>	<u>\$ 1,367,975</u>	<u>\$ 69,056</u>	<u>5</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
101.00	123.00	115.00	Enrollment in ADM (7-12)	105.00	124.00	117.00

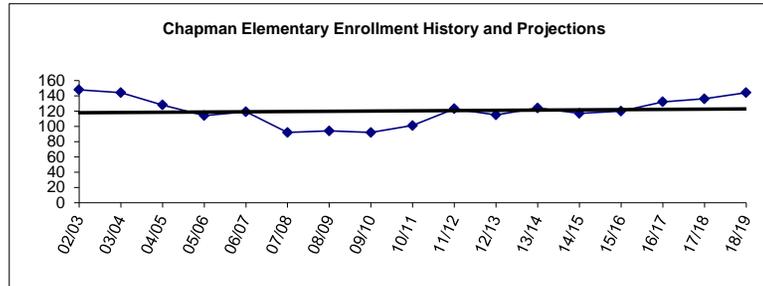
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	6.00	8.50	Teacher (Includes Quest)	8.00	8.00	8.50
0.40	0.40	0.50	Specialist*	0.50	0.50	0.50
1.00	1.00	2.00	Special Ed Teacher**	2.00	1.00	1.00
<u>7.40</u>	<u>7.90</u>	<u>11.50</u>	Certificated Subtotal	<u>11.00</u>	<u>10.00</u>	<u>10.50</u>
-	-	-	Special Ed Aide	-	-	-
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.88	0.88	Nurse***	0.88	0.53	0.53
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>2.73</u>	<u>3.26</u>	<u>3.26</u>	Non-Certificated Subtotal	<u>3.26</u>	<u>2.91</u>	<u>2.91</u>
<u>10.13</u>	<u>11.16</u>	<u>14.76</u>	Total	<u>14.26</u>	<u>12.91</u>	<u>13.41</u>

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

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

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

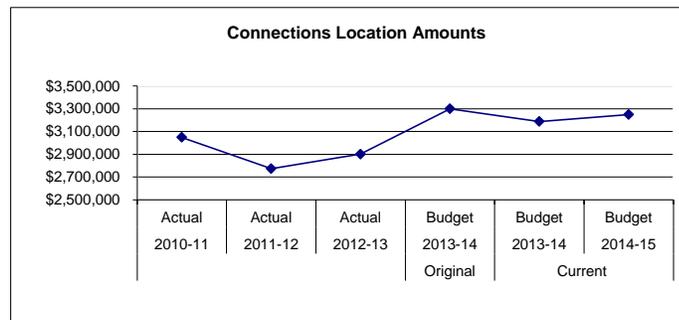


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 886,614	\$ 806,438	\$ 722,523	3100 Certificated Salaries	\$ 835,816	\$ 765,202	\$ 826,986	\$ 61,784	8
286,508	311,854	306,116	3200 Non-Certificated Salaries	347,679	343,898	378,307	34,409	10
476,849	482,615	450,771	3500 Employee Benefits	562,287	515,716	569,580	53,864	10
<u>1,649,971</u>	<u>1,600,907</u>	<u>1,479,410</u>	Subtotal - Personnel Services	<u>1,745,782</u>	<u>1,624,816</u>	<u>1,774,873</u>	<u>150,057</u>	<u>9</u>
38,202	30,369	66,455	4100 Professional and Technical Services	50,000	52,179	50,000	(2,179)	(4)
5,716	5,819	7,759	4200 Staff Travel	9,400	9,759	9,400	(359)	(4)
8,462	9,243	5,065	4300 Utility Services	9,200	9,400	5,000	(4,400)	(47)
210,999	227,968	264,881	4400 Other Purchased Services	241,300	310,675	283,277	(27,398)	(9)
1,043,039	830,667	931,566	4500 Supplies, Materials, and Media	1,040,880	971,772	947,588	(24,184)	(2)
4,622	4,306	5,136	4900 Other Expenses	4,402	6,524	4,402	(2,122)	(33)
<u>1,311,040</u>	<u>1,108,372</u>	<u>1,280,862</u>	Subtotal - Other	<u>1,355,182</u>	<u>1,360,309</u>	<u>1,299,667</u>	<u>(60,642)</u>	<u>(4)</u>
88,096	64,555	141,467	5100 Equipment	200,000	203,100	175,800	(27,300)	(13)
<u>\$ 3,049,107</u>	<u>\$ 2,773,834</u>	<u>\$ 2,901,739</u>	Location Totals	<u>\$ 3,300,964</u>	<u>\$ 3,188,225</u>	<u>\$ 3,250,340</u>	<u>\$ 62,115</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
975.00	901.00	918.00	Enrollment in ADM (9-12)	857.00	802.00	760.00

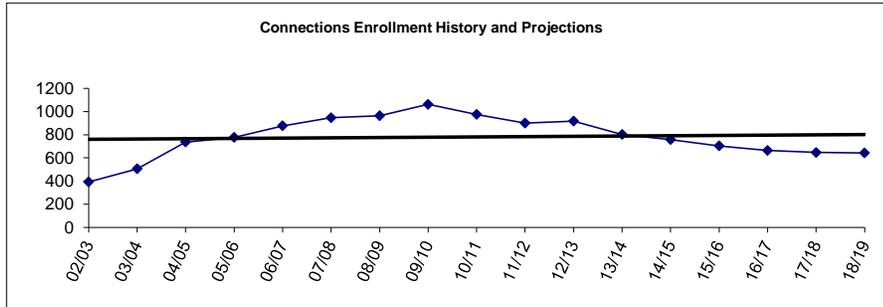
FTE's Included In Current Budget

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.75	10.00	9.40	Teacher (Includes Quest)	10.00	9.00	9.50
-	-	-	Specialist*	-	-	-
0.75	1.25	-	Special Ed Teacher**	1.40	1.00	1.00
13.50	12.25	10.40	Certificated Subtotal	12.40	11.00	11.50
			Special Ed Aide			
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
8.50	8.25	8.25	Support	8.25	8.25	8.25
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
8.75	8.50	8.50	Non-Certificated Subtotal	8.50	8.50	8.50
22.25	20.75	18.90	Total	20.90	19.50	20.00

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

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

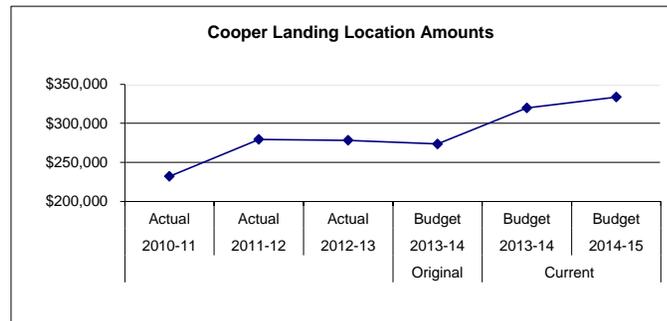


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 81,995	\$ 95,052	\$ 93,691	3100 Certificated Salaries	\$ 94,606	\$ 129,958	\$ 147,934	\$ 17,976	14
40,050	44,577	50,487	3200 Non-Certificated Salaries	51,019	41,474	42,076	602	1
48,786	67,418	72,034	3500 Employee Benefits	78,290	86,813	95,519	8,706	10
<u>170,831</u>	<u>207,047</u>	<u>216,212</u>	Subtotal - Personnel Services	<u>223,915</u>	<u>258,245</u>	<u>285,529</u>	<u>27,284</u>	11
1,773	397	381	4200 Staff Travel	2,500	2,000	2,500	500	25
29,017	20,905	16,805	4300 Utility Services	20,648	20,648	20,648	-	-
20,143	20,372	19,930	4350 Energy	22,749	22,749	20,149	(2,600)	(11)
340	321	1,449	4400 Other Purchased Services	686	686	787	101	15
5,855	26,820	11,676	4500 Supplies, Materials, and Media	2,889	10,896	3,805	(7,091)	(65)
227	140	140	4900 Other Expenses	140	140	140	-	-
<u>57,355</u>	<u>68,955</u>	<u>50,381</u>	Subtotal - Other	<u>49,612</u>	<u>57,119</u>	<u>48,029</u>	<u>(9,090)</u>	(16)
3,980	3,515	11,741	5100 Equipment	-	4,192	-	(4,192)	-
<u>\$ 232,166</u>	<u>\$ 279,517</u>	<u>\$ 278,334</u>	Location Totals	<u>\$ 273,527</u>	<u>\$ 319,556</u>	<u>\$ 333,558</u>	<u>\$ 14,002</u>	4



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
10.00	10.00	12.00	Enrollment in ADM (K-8)	15.00	17.00	21.00

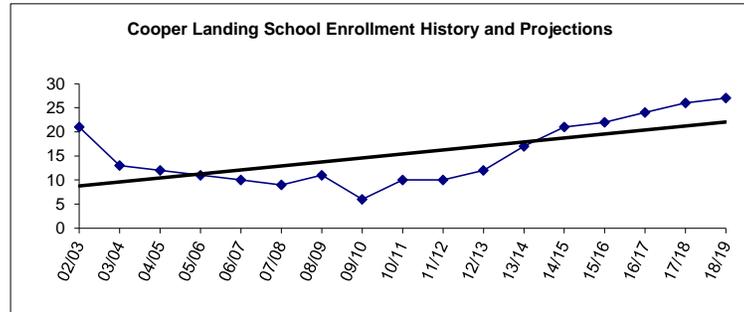
FTE's Included In Current Budget

0.13	0.20	0.20	Administrator	0.20	0.20	0.20
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	2.00	2.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.13</u>	<u>1.20</u>	<u>1.20</u>	Certificated Subtotal	<u>1.20</u>	<u>2.20</u>	<u>2.20</u>
-	-	0.50	Aide	0.44	-	-
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
0.38	0.50	0.25	Custodian	0.50	0.50	0.50
<u>1.30</u>	<u>1.42</u>	<u>1.67</u>	Non-Certificated Subtotal	<u>1.86</u>	<u>1.42</u>	<u>1.42</u>
<u>2.43</u>	<u>2.62</u>	<u>2.87</u>	Total	<u>3.06</u>	<u>3.62</u>	<u>3.62</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.

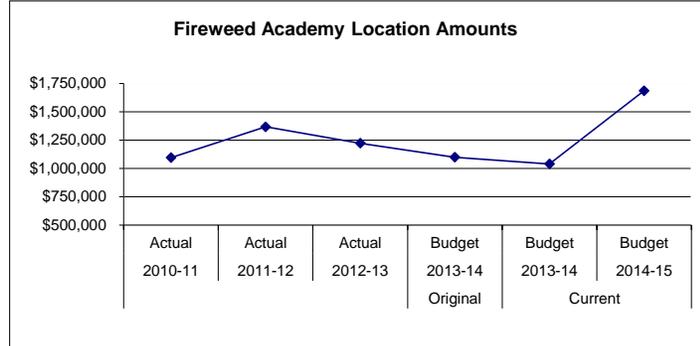


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 467,449	\$ 573,790	\$ 601,081	3100 Certificated Salaries	\$ 437,755	\$ 502,299	\$ 510,999	\$ 8,700	2
138,349	181,739	142,354	3200 Non-Certificated Salaries	172,990	86,367	73,921	(12,446)	(14)
247,834	316,011	313,970	3500 Employee Benefits	313,346	233,973	244,828	10,855	5
<u>853,632</u>	<u>1,071,540</u>	<u>1,057,405</u>	Subtotal - Personnel Services	<u>924,091</u>	<u>822,639</u>	<u>829,748</u>	<u>7,109</u>	<u>1</u>
-	1,872	869	4100 Professional and Technical Services	250	250	250	-	-
529	2,102	522	4200 Staff Travel	-	736	900	164	100
-	16,547	100	4250 Student Travel	-	9,000	-	(9,000)	-
5,033	6,725	6,812	4300 Utility Services	4,850	5,250	4,100	(1,150)	(22)
39,619	42,889	51,079	4350 Energy	42,250	42,250	68,000	25,750	61
124,990	60,245	61,727	4400 Other Purchased Services	51,020	57,226	61,620	4,394	8
21,961	52,564	15,522	4500 Supplies, Materials, and Media	23,939	49,018	20,653	(28,365)	(58)
175	249	-	4900 Other Expenses	3,089	3,522	652,209	648,687	18,418
49,411	64,371	25,667	4950 Indirect Costs	50,305	50,305	47,784	(2,521)	(5)
<u>241,718</u>	<u>247,564</u>	<u>162,298</u>	Subtotal - Other	<u>175,703</u>	<u>217,557</u>	<u>855,516</u>	<u>637,959</u>	<u>293</u>
<u>1,094</u>	<u>48,333</u>	<u>4,279</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,096,444</u>	<u>\$ 1,367,437</u>	<u>\$ 1,223,982</u>	Location Totals	<u>\$ 1,099,794</u>	<u>\$ 1,040,196</u>	<u>\$ 1,685,264</u>	<u>\$ 645,068</u>	<u>62</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
115.00	130.00	108.00	Enrollment in ADM (3-8)	107.00	108.00	116.00

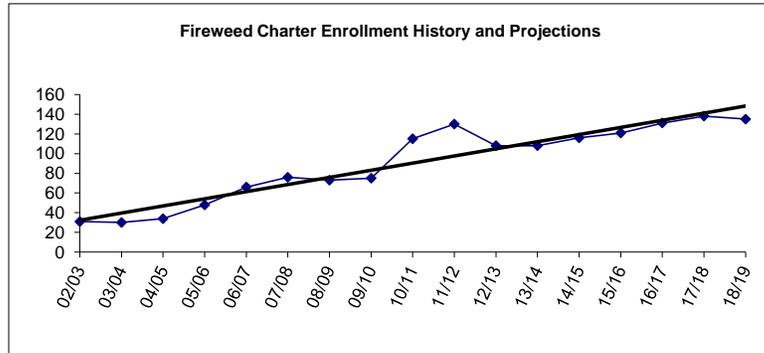
FTE's Included In Current Budget

-	-	1.00	Administrator	1.00	1.00	1.00
6.35	6.75	7.35	Teacher (Includes Quest)	7.35	5.50	5.50
0.15	0.15	0.13	Specialist*	0.13	0.12	0.12
0.40	0.75	1.00	Special Ed Teacher**	1.00	0.50	0.50
<u>6.90</u>	<u>7.65</u>	<u>9.48</u>	Certificated Subtotal	<u>9.48</u>	<u>7.12</u>	<u>7.12</u>
-	1.76	1.76	Special Ed Aide	1.76	-	-
2.64	2.39	1.45	Aide	1.45	-	-
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
0.25	0.25	0.25	Custodian	0.25	0.35	0.35
<u>4.21</u>	<u>5.72</u>	<u>4.78</u>	Non-Certificated Subtotal	<u>4.78</u>	<u>1.67</u>	<u>1.67</u>
<u>11.11</u>	<u>13.37</u>	<u>14.26</u>	Total	<u>14.26</u>	<u>8.79</u>	<u>8.79</u>

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

** "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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 62 Greatland Adventure Academy Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	-	-	-	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	4950 Indirect Costs	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ -	\$ -	\$ -	\$ -	-

Greatland Adventure Academy is working on acquiring space to open in FY16.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 62 Greatland Adventure Academy Charter School

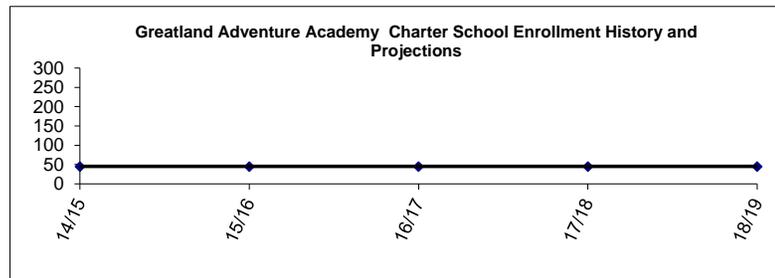
2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
-	-	-	Enrollment in ADM (1 - 3)	-	-	-
<u>FTE's Included In Current Budget</u>						
<u>Staff in FTE</u>						
-	-	-	Administrator	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
-	-	-	Total	-	-	-

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

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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.

Charter school staffing is not determined by district staffing formulae

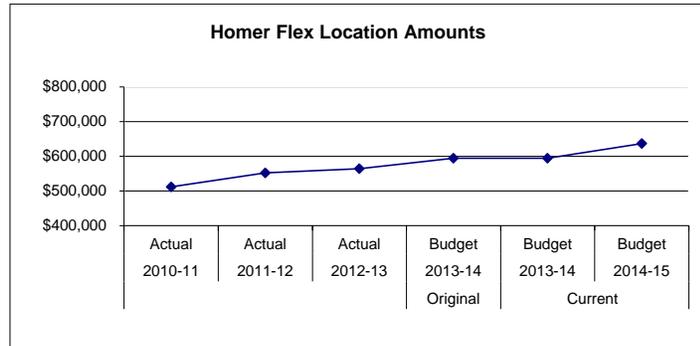


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 290,700	\$ 298,258	\$ 311,775	3100 Certificated Salaries	\$ 333,058	\$ 332,404	\$ 353,029	\$ 20,625	6
68,493	69,578	76,804	3200 Non-Certificated Salaries	70,232	79,816	76,325	(3,491)	(4)
127,336	139,956	146,145	3500 Employee Benefits	167,853	157,298	179,108	21,810	14
<u>486,529</u>	<u>507,792</u>	<u>534,724</u>	Subtotal - Personnel Services	<u>571,143</u>	<u>569,518</u>	<u>608,462</u>	<u>38,944</u>	<u>7</u>
-	942	-	4100 Professional and Technical Services	-	-	-	-	-
353	518	2,981	4200 Staff Travel	500	1,737	1,614	(123)	(7)
-	74	-	4250 Student Travel	-	-	-	-	-
5,828	8,362	7,279	4300 Utility Services	5,550	5,536	8,400	2,864	52
7,862	8,872	9,657	4350 Energy	7,935	7,935	8,797	862	11
1,040	689	818	4400 Other Purchased Services	1,033	708	1,078	370	52
6,764	23,905	7,838	4500 Supplies, Materials, and Media	6,835	7,665	6,963	(702)	(9)
1,509	945	988	4900 Other Expenses	988	1,024	988	(36)	(4)
<u>23,356</u>	<u>44,307</u>	<u>29,561</u>	Subtotal - Other	<u>22,841</u>	<u>24,605</u>	<u>27,840</u>	<u>3,235</u>	<u>13</u>
1,866	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 511,751</u>	<u>\$ 552,099</u>	<u>\$ 564,285</u>	Location Totals	<u>\$ 593,984</u>	<u>\$ 594,123</u>	<u>\$ 636,302</u>	<u>\$ 42,179</u>	<u>7</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
25.00	37.00	33.00	Enrollment in ADM (9-12)	36.00	33.00	36.00

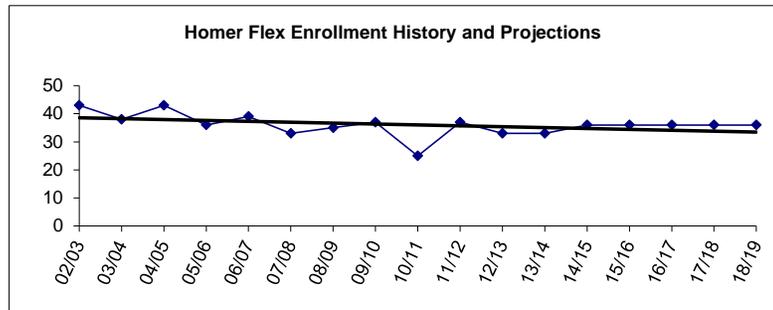
FTE's Included In Current Budget

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	2.75
-	-	0.03	Specialist*	0.03	0.09	0.09
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.00</u>	<u>4.00</u>	<u>4.03</u>	Certificated Subtotal	<u>4.28</u>	<u>4.09</u>	<u>4.34</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
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>1.86</u>	<u>1.86</u>	<u>1.86</u>	Non-Certificated Subtotal	<u>1.86</u>	<u>1.86</u>	<u>1.86</u>
<u>5.86</u>	<u>5.86</u>	<u>5.89</u>	Total	<u>6.14</u>	<u>5.95</u>	<u>6.20</u>

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

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

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

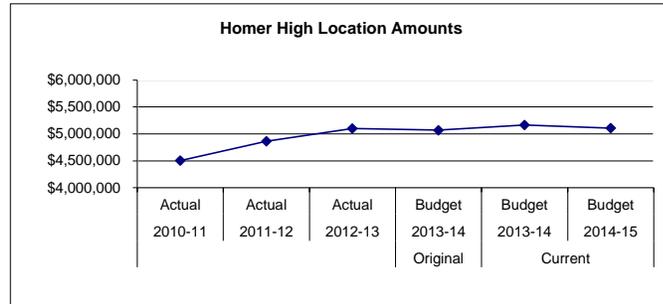


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,992,378	\$ 2,136,122	\$ 2,203,638	3100 Certificated Salaries	\$ 2,187,295	\$ 2,265,196	\$ 2,294,690	\$ 29,494	1
651,598	623,004	702,150	3200 Non-Certificated Salaries	723,849	763,197	758,677	(4,520)	(1)
998,573	1,086,731	1,197,567	3500 Employee Benefits	1,291,125	1,294,512	1,344,914	50,402	4
<u>3,642,549</u>	<u>3,845,857</u>	<u>4,103,355</u>	Subtotal - Personnel Services	<u>4,202,269</u>	<u>4,322,905</u>	<u>4,398,281</u>	<u>75,376</u>	<u>2</u>
-	277	1,068	4100 Professional and Technical Services	-	1,800	-	(1,800)	(100)
17,847	18,422	14,200	4200 Staff Travel	7,980	15,781	7,980	(7,801)	(49)
35,595	44,542	36,901	4250 Student Travel	-	38,747	-	(38,747)	(100)
67,762	80,524	85,449	4300 Utility Services	74,484	74,984	76,684	1,700	2
589,112	676,958	637,435	4350 Energy	664,550	500,823	510,680	9,857	2
15,695	18,791	19,850	4400 Other Purchased Services	29,206	18,148	29,898	11,750	65
87,787	134,712	136,483	4500 Supplies, Materials, and Media	82,545	162,462	78,805	(83,657)	(51)
6,061	5,444	6,399	4900 Other Expenses	6,842	8,245	6,542	(1,703)	(21)
<u>819,859</u>	<u>979,670</u>	<u>937,785</u>	Subtotal - Other	<u>865,607</u>	<u>820,990</u>	<u>710,589</u>	<u>(108,601)</u>	<u>-</u>
<u>40,133</u>	<u>36,242</u>	<u>56,738</u>	5100 Equipment	<u>-</u>	<u>20,465</u>	<u>-</u>	<u>(20,465)</u>	<u>(100)</u>
<u>\$ 4,502,541</u>	<u>\$ 4,861,769</u>	<u>\$ 5,097,878</u>	Location Totals	<u>\$ 5,067,876</u>	<u>\$ 5,164,360</u>	<u>\$ 5,108,870</u>	<u>\$ (53,690)</u>	<u>(1)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2010-11 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
376.00	393.00	384.00	Enrollment in ADM (9-12)	407.00	377.00	385.00

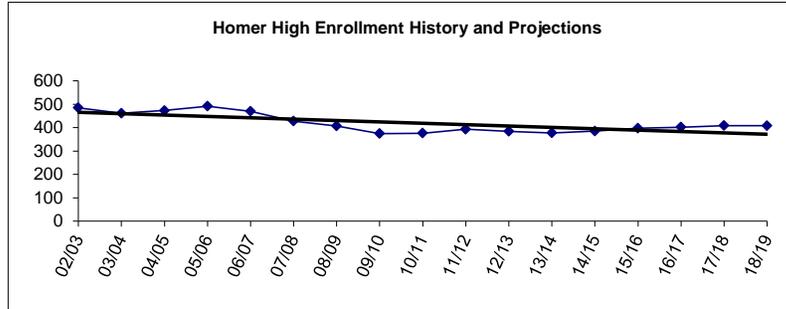
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.50	21.00	21.50	Teacher (Includes Quest)	21.00	21.50	20.50
2.60	2.60	2.48	Specialist*	2.48	2.48	2.48
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.50	5.50
30.10	30.60	30.98	Certificated Subtotal	30.48	31.48	30.48
3.52	3.52	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
5.50	6.00	6.00	Support	6.00	6.00	5.50
5.00	5.00	5.00	Custodian	5.00	5.00	5.00
15.34	15.84	17.60	Non-Certificated Subtotal	17.60	17.60	17.10
45.44	46.44	48.58	Total	48.08	49.08	47.58

* "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.

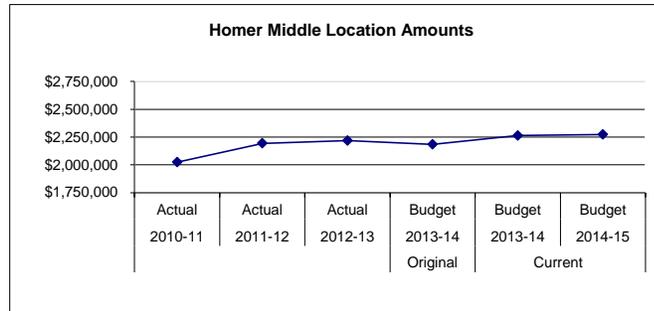


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,025,378	\$ 1,045,163	\$ 1,045,227	3100 Certificated Salaries	\$ 1,041,135	\$ 1,075,563	\$ 1,111,203	\$ 35,640	3
264,270	314,074	328,557	3200 Non-Certificated Salaries	316,054	321,840	333,345	11,505	4
518,348	567,452	585,851	3500 Employee Benefits	622,872	617,755	659,803	42,048	7
<u>1,807,996</u>	<u>1,926,689</u>	<u>1,959,635</u>	Subtotal - Personnel Services	<u>1,980,061</u>	<u>2,015,158</u>	<u>2,104,351</u>	<u>89,193</u>	<u>4</u>
-	-	200	4100 Professional and Technical Services	-	-	-	-	-
1,166	2,433	2,598	4200 Staff Travel	1,000	1,350	1,000	(350)	(26)
2,528	4,672	3,211	4250 Student Travel	-	4,125	-	(4,125)	(100)
9,139	8,057	11,259	4300 Utility Services	14,400	14,061	13,900	(161)	(1)
135,531	151,790	159,753	4350 Energy	148,000	141,827	112,077	(29,750)	(21)
4,917	10,209	4,572	4400 Other Purchased Services	11,455	11,848	11,694	(154)	(1)
57,055	78,616	61,888	4500 Supplies, Materials, and Media	29,383	52,417	29,920	(22,497)	(43)
698	706	714	4900 Other Expenses	1,327	1,449	1,327	(122)	(8)
<u>211,034</u>	<u>256,483</u>	<u>244,195</u>	Subtotal - Other	<u>205,565</u>	<u>227,077</u>	<u>169,918</u>	<u>(57,159)</u>	<u>(25)</u>
<u>5,677</u>	<u>10,951</u>	<u>13,834</u>	5100 Equipment	-	21,340	-	(21,340)	-
<u>\$ 2,024,707</u>	<u>\$ 2,194,123</u>	<u>\$ 2,217,664</u>	Location Totals	<u>\$ 2,185,626</u>	<u>\$ 2,263,575</u>	<u>\$ 2,274,269</u>	<u>\$ 10,694</u>	<u>0</u>



Homer Middle School serves students in grades 7-8, and is located in Homer, Alaska. The staff of HMS is committed to maximizing learning opportunities for all students. With a district commitment towards maintaining low student/teacher ratios and via a process of *Continuous Improvement*, the teaching staff works collaboratively and strives for excellence. Homer is situated on the north shore of Kachemak Bay, roughly 218 road miles down the Kenai Peninsula from Anchorage. The community is noted as being at the southern terminus of the Sterling Highway, while providing connection with the Alaska Marine Highway System.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
215.00	190.00	182.00	Enrollment in ADM (7-8)	179.00	186.00	180.00

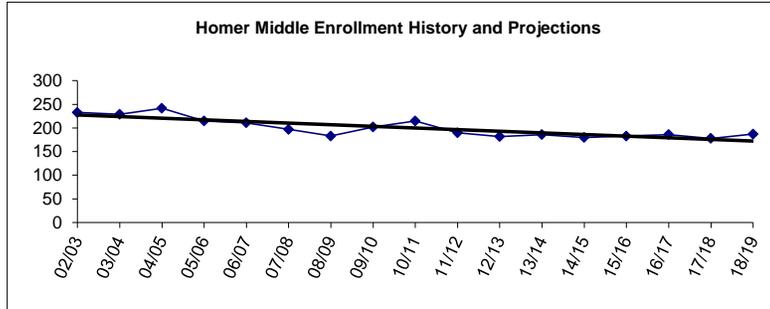
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.75	11.75	11.25	Teacher (Includes Quest)	10.75	10.75	10.75
0.50	0.50	0.50	Specialist*	0.50	0.73	0.73
4.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>17.25</u>	<u>16.25</u>	<u>15.75</u>	Certificated Subtotal	<u>15.25</u>	<u>15.48</u>	<u>15.48</u>
1.76	3.52	3.52	Special Ed Aide	3.52	3.52	3.52
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.75	0.75	0.83	Nurse***	0.83	0.77	0.77
1.50	1.50	1.00	Support	1.00	1.00	1.00
2.50	2.00	2.00	Custodian	2.00	2.00	2.00
<u>7.39</u>	<u>8.65</u>	<u>8.23</u>	Non-Certificated Subtotal	<u>8.23</u>	<u>8.17</u>	<u>8.17</u>
<u>24.64</u>	<u>24.90</u>	<u>23.98</u>	Total	<u>23.48</u>	<u>23.65</u>	<u>23.65</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.

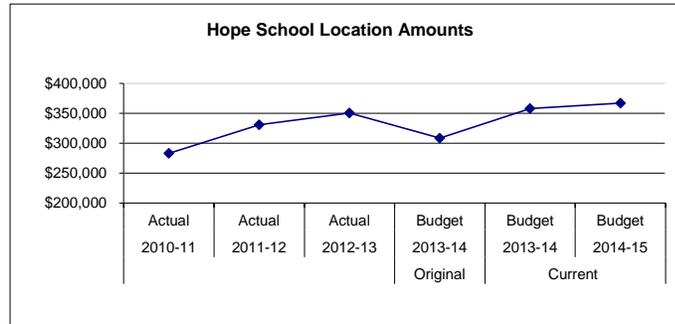


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 75,828	\$ 80,610	\$ 106,031	3100 Certificated Salaries	\$ 98,352	\$ 143,823	\$ 151,423	\$ 7,600	5
60,578	62,904	64,338	3200 Non-Certificated Salaries	58,783	49,090	49,558	468	1
78,010	87,050	93,016	3500 Employee Benefits	86,014	91,866	99,354	7,488	8
<u>214,416</u>	<u>230,564</u>	<u>263,385</u>	Subtotal - Personnel Services	<u>243,149</u>	<u>284,779</u>	<u>300,335</u>	<u>15,556</u>	5
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
4,154	3,266	2,512	4200 Staff Travel	3,350	2,890	3,350	460	16
360	176	-	4250 Student Travel	-	-	-	-	-
11,590	11,796	11,689	4300 Utility Services	10,449	10,449	14,699	4,250	41
40,171	43,955	45,374	4350 Energy	46,250	46,250	43,167	(3,083)	(7)
65	71	988	4400 Other Purchased Services	686	521	746	225	43
10,463	35,580	13,917	4500 Supplies, Materials, and Media	3,564	12,050	3,779	(8,271)	(69)
583	477	785	4900 Other Expenses	911	946	911	(35)	(4)
<u>67,386</u>	<u>95,321</u>	<u>75,265</u>	Subtotal - Other	<u>65,210</u>	<u>73,106</u>	<u>66,652</u>	<u>(6,454)</u>	(9)
<u>1,312</u>	<u>5,000</u>	<u>11,806</u>	5100 Equipment	-	-	-	-	-
<u>\$ 283,114</u>	<u>\$ 330,885</u>	<u>\$ 350,456</u>	Location Totals	<u>\$ 308,359</u>	<u>\$ 357,885</u>	<u>\$ 366,987</u>	<u>\$ 9,102</u>	3



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
13.00	12.00	17.00	Enrollment in ADM (K-12)	15.00	18.00	18.00

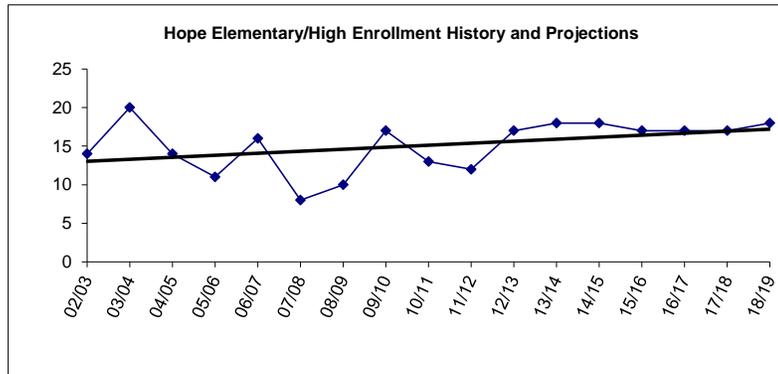
FTE's Included In Current Budget

0.13	0.20	0.20	Administrator	0.20	0.20	0.20
1.10	1.10	1.30	Teacher (Includes Quest)	1.30	2.06	2.06
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.23</u>	<u>1.30</u>	<u>1.50</u>	Certificated Subtotal	<u>1.50</u>	<u>2.26</u>	<u>2.26</u>
-	-	-	Special Ed Aide	-	-	-
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.44	Aide	0.44	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.30</u>	<u>2.30</u>	<u>1.86</u>	Non-Certificated Subtotal	<u>1.86</u>	<u>1.42</u>	<u>1.42</u>
<u><u>3.53</u></u>	<u><u>3.60</u></u>	<u><u>3.36</u></u>	Total	<u><u>3.36</u></u>	<u><u>3.68</u></u>	<u><u>3.68</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.



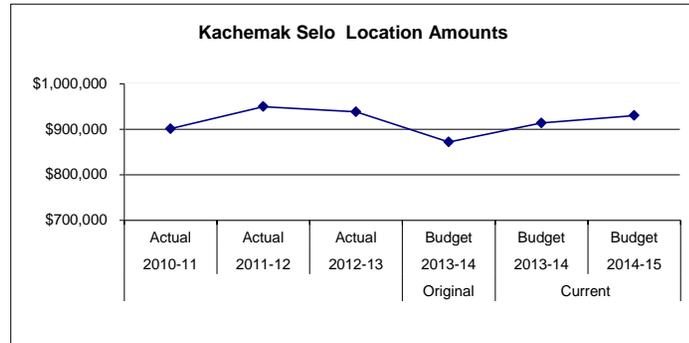
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 56 Kachemak Selo Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 421,784	\$ 423,010	\$ 380,637	3100 Certificated Salaries	\$ 366,714	\$ 373,525	\$ 382,019	\$ 8,494	2
136,861	134,991	158,147	3200 Non-Certificated Salaries	149,431	155,935	162,311	6,376	4
243,717	249,252	259,585	3500 Employee Benefits	254,133	260,105	279,397	19,292	7
<u>802,362</u>	<u>807,253</u>	<u>798,369</u>	Subtotal - Personnel Services	<u>770,278</u>	<u>789,565</u>	<u>823,727</u>	<u>34,162</u>	<u>4</u>
1,703	750	-	4100 Professional and Technical Services	-	-	-	-	-
24,541	20,308	19,711	4200 Staff Travel	22,200	22,200	22,200	-	-
-	300	-	4250 Student Travel	-	-	-	-	-
3,108	3,379	3,503	4300 Utility Services	4,570	4,570	8,970	4,400	96
13,612	14,973	15,014	4350 Energy	15,000	15,000	14,533	(467)	(3)
39,639	50,611	51,870	4400 Other Purchased Services	49,804	51,065	51,001	(64)	(0)
14,270	46,007	33,145	4500 Supplies, Materials, and Media	9,131	30,359	8,744	(21,615)	(71)
799	845	847	4900 Other Expenses	922	945	922	(23)	(2)
<u>97,672</u>	<u>137,173</u>	<u>124,090</u>	Subtotal - Other	<u>101,627</u>	<u>124,139</u>	<u>106,370</u>	<u>(17,769)</u>	<u>(14)</u>
<u>969</u>	<u>5,179</u>	<u>15,608</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 901,003</u>	<u>\$ 949,605</u>	<u>\$ 938,067</u>	Location Totals	<u>\$ 871,905</u>	<u>\$ 913,704</u>	<u>\$ 930,097</u>	<u>\$ 16,393</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 56 Kachemak Selo Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
91.00	75.00	64.00	Enrollment in ADM (K-12)	64.00	63.00	60.00

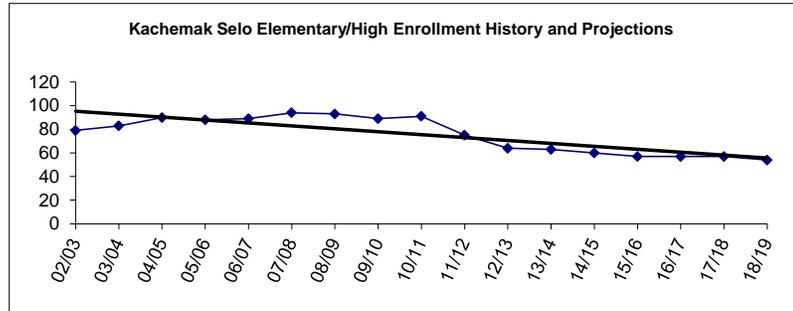
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.00	6.00	5.00	Teacher (Includes Quest)	4.50	5.00	5.00
0.14	-	-	Specialist*	-	0.10	0.10
0.20	0.40	0.30	Special Ed Teacher**	0.30	0.30	0.30
<u>6.84</u>	<u>6.90</u>	<u>5.80</u>	Certificated Subtotal	<u>5.30</u>	<u>5.90</u>	<u>5.90</u>
-	-	-	Special Ed Aide	-	-	-
2.51	2.51	2.64	Aide	2.64	2.64	2.64
0.25	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>4.39</u>	<u>4.34</u>	<u>4.27</u>	Non-Certificated Subtotal	<u>4.47</u>	<u>4.47</u>	<u>4.47</u>
<u>11.23</u>	<u>11.24</u>	<u>10.07</u>	Total	<u>9.77</u>	<u>10.37</u>	<u>10.37</u>

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

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

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

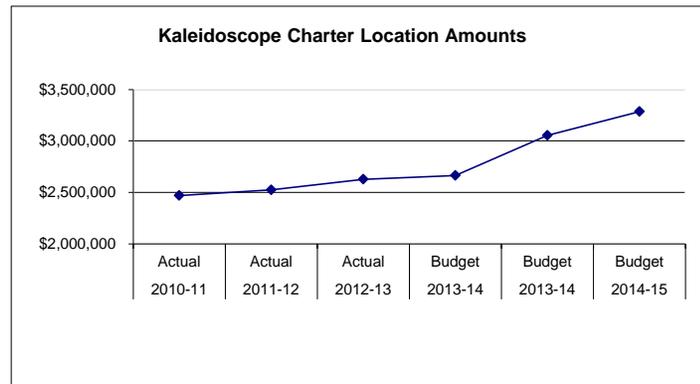


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,179,260	\$ 1,219,132	\$ 1,166,882	3100 Certificated Salaries	\$ 1,213,145	\$ 1,278,366	\$ 1,280,234	\$ 1,868	0
289,165	296,223	321,870	3200 Non-Certificated Salaries	335,193	351,825	363,732	11,907	3
530,261	588,941	600,873	3500 Employee Benefits	706,255	733,688	743,780	10,092	1
<u>1,998,686</u>	<u>2,104,296</u>	<u>2,089,625</u>	Subtotal - Personnel Services	<u>2,254,593</u>	<u>2,363,879</u>	<u>2,387,746</u>	<u>23,867</u>	1
93,772	36,826	50,829	4100 Professional and Technical Services	42,000	63,016	42,500	(20,516)	(33)
18,455	9,157	12,700	4200 Staff Travel	13,500	12,790	500	(12,290)	(96)
6,505	9,103	5,247	4250 Student Travel	5,000	5,000	-	(5,000)	(100)
5,649	6,546	6,637	4300 Utility Services	8,500	8,500	8,000	(500)	(6)
64,360	69,556	71,867	4350 Energy	77,500	77,500	75,000	(2,500)	(3)
8,375	6,694	8,399	4400 Other Purchased Services	67,355	9,000	4,276	(4,724)	(52)
132,610	123,122	151,678	4500 Supplies, Materials, and Media	66,690	148,873	24,997	(123,876)	(83)
510	436	-	4900 Other Expenses	7,986	69,294	629,227	559,933	808
110,104	118,794	120,323	4950 Indirect Costs	121,899	121,899	114,518	(7,381)	(6)
<u>440,340</u>	<u>380,234</u>	<u>427,680</u>	Subtotal - Other	<u>410,430</u>	<u>515,872</u>	<u>899,018</u>	<u>403,662</u>	78
31,393	39,003	109,739	5100 Equipment	-	175,807	-	(175,807)	-
<u>\$ 2,470,419</u>	<u>\$ 2,523,533</u>	<u>\$ 2,627,044</u>	Location Totals	<u>\$ 2,665,023</u>	<u>\$ 3,055,558</u>	<u>\$ 3,286,764</u>	<u>\$ 231,206</u>	8



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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 63 Kaleidoscope Charter School

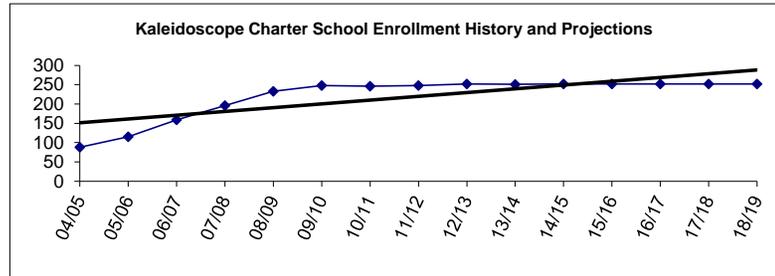
2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
246.00	248.00	252.00	Enrollment in ADM (1 - 3)	252.00	251.00	252.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
0.49	1.00	1.00	Administrator	1.00	1.00	1.00
13.60	14.10	13.75	Teacher (Includes Quest)	14.08	14.95	14.95
1.00	0.50	0.50	Specialist*	0.70	0.60	0.60
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>16.09</u>	<u>16.60</u>	<u>16.25</u>	Certificated Subtotal	<u>16.78</u>	<u>17.55</u>	<u>17.55</u>
3.76	3.76	4.26	Aide	4.26	4.38	4.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.94	1.94	1.94	Support	1.94	1.94	1.94
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Custodian	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>8.58</u>	<u>8.58</u>	<u>9.08</u>	Non-Certificated Subtotal	<u>9.08</u>	<u>9.20</u>	<u>9.20</u>
<u>24.67</u>	<u>25.18</u>	<u>25.33</u>	Total	<u>25.86</u>	<u>26.75</u>	<u>26.75</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.

Charter school staffing is not determined by district staffing formulae

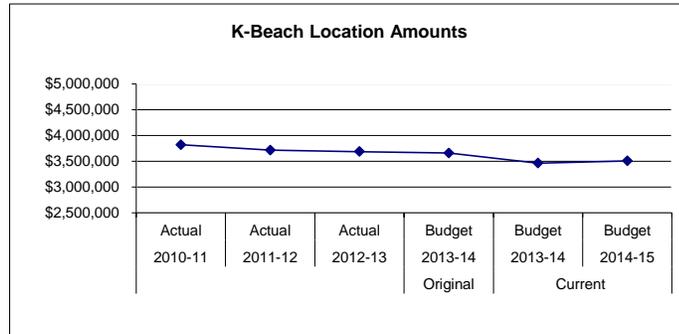


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,103,718	\$ 1,976,818	\$ 2,001,592	3100 Certificated Salaries	\$ 1,994,074	\$ 1,886,638	\$ 1,919,459	\$ 32,821	2
495,995	465,751	448,937	3200 Non-Certificated Salaries	432,030	381,358	398,676	17,318	5
997,184	1,005,681	1,007,683	3500 Employee Benefits	1,059,551	963,459	1,019,238	55,779	6
<u>3,596,897</u>	<u>3,448,250</u>	<u>3,458,212</u>	Subtotal - Personnel Services	<u>3,485,655</u>	<u>3,231,455</u>	<u>3,337,373</u>	<u>105,918</u>	<u>3</u>
494	2,000	-	4100 Professional and Technical Services	-	-	-	-	-
-	867	760	4200 Staff Travel	750	-	750	750	#DIV/0!
8,724	8,747	8,620	4300 Utility Services	9,900	9,564	14,650	5,086	53
94,917	100,274	101,702	4350 Energy	108,713	108,713	98,964	(9,749)	(9)
7,764	7,057	6,668	4400 Other Purchased Services	5,668	6,445	6,249	(196)	(3)
76,790	141,607	106,625	4500 Supplies, Materials, and Media	46,759	102,387	47,724	(54,663)	(53)
1,439	1,489	1,558	4900 Other Expenses	1,539	900	1,539	639	71
<u>190,128</u>	<u>262,041</u>	<u>225,933</u>	Subtotal - Other	<u>173,329</u>	<u>228,009</u>	<u>169,876</u>	<u>(58,133)</u>	<u>(25)</u>
<u>30,762</u>	<u>3,274</u>	<u>1,524</u>	5100 Equipment	-	5,276	-	(5,276)	(100)
<u>\$ 3,817,787</u>	<u>\$ 3,713,565</u>	<u>\$ 3,685,669</u>	Location Totals	<u>\$ 3,658,984</u>	<u>\$ 3,464,740</u>	<u>\$ 3,507,249</u>	<u>\$ 42,509</u>	<u>1</u>



K-Beach Elementary School serves grades K-6, and is located in Soldotna, is one of the larger elementary schools in the Kenai Peninsula Borough School District. Our highly qualified staff, motivated students, supportive parents and involved community members collaborate to ensure our students succeed both academically and socially. Our dedication to providing effective instruction to all our students has shown in the progress of our students. It is K-Beach Elementary School's mission to provide every student with a caring and safe environment, where every student counts and their potential as students and citizens can be realized.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

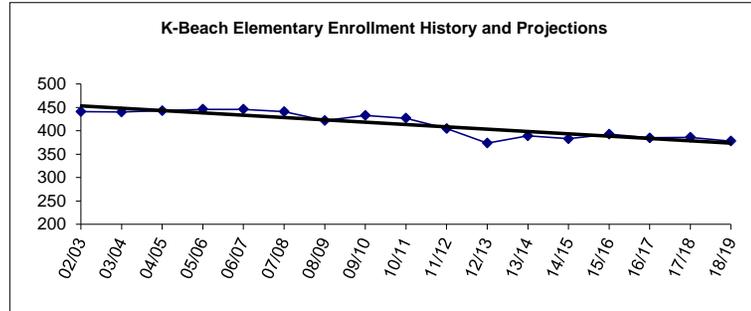
Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
427.00	405.00	374.00	Enrollment in ADM (K-6)	375.00	389.00	383.00
FTE's Included In Current Budget						
2.00	2.00	1.40	Administrator	2.00	1.00	1.00
23.52	23.53	22.50	Teacher (Includes Quest)	21.00	21.50	21.00
1.35	1.20	2.16	Specialist*	2.16	1.30	1.30
4.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>30.87</u>	<u>29.73</u>	<u>29.06</u>	Certificated Subtotal	<u>28.16</u>	<u>26.80</u>	<u>26.30</u>
7.59	6.89	5.26	Special Ed Aide	5.26	4.57	4.57
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	2.00	1.50	1.50
3.50	3.50	3.00	Custodian	3.00	3.00	3.00
<u>13.91</u>	<u>13.21</u>	<u>11.08</u>	Non-Certificated Subtotal	<u>11.58</u>	<u>10.39</u>	<u>10.39</u>
<u>44.78</u>	<u>42.94</u>	<u>40.14</u>	Total	<u>39.74</u>	<u>37.19</u>	<u>36.69</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.



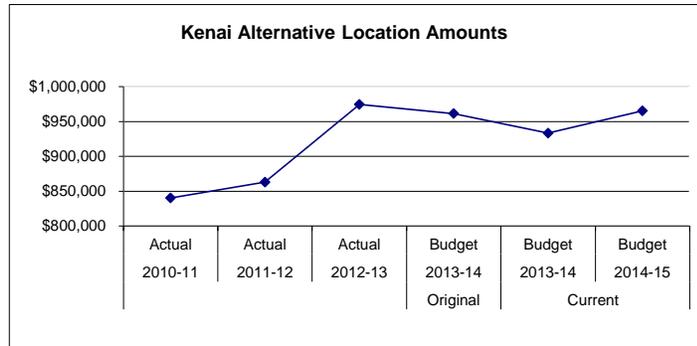
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 67 Kenai Alternative High School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 447,202	\$ 450,280	\$ 504,461	3100 Certificated Salaries	\$ 508,645	\$ 495,670	\$ 506,221	\$ 10,551	2
81,868	81,774	112,791	3200 Non-Certificated Salaries	87,550	86,953	91,138	4,185	5
187,910	197,926	236,799	3500 Employee Benefits	244,703	228,478	244,861	16,383	7
<u>716,980</u>	<u>729,980</u>	<u>854,051</u>	Subtotal - Personnel Services	<u>840,898</u>	<u>811,101</u>	<u>842,220</u>	<u>31,119</u>	<u>4</u>
40,000	40,000	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
-	-	102	4200 Staff Travel	500	500	500	-	-
7,193	6,703	8,658	4300 Utility Services	7,388	7,388	11,438	4,050	55
58,567	55,257	52,741	4350 Energy	56,000	56,000	55,522	(478)	(1)
712	446	521	4400 Other Purchased Services	1,556	1,556	1,567	11	1
12,555	22,731	12,231	4500 Supplies, Materials, and Media	13,567	14,416	12,648	(1,768)	(12)
1,349	1,469	1,386	4900 Other Expenses	1,536	1,624	1,536	(88)	(5)
<u>120,376</u>	<u>126,606</u>	<u>115,639</u>	Subtotal - Other	<u>120,547</u>	<u>121,484</u>	<u>123,211</u>	<u>1,727</u>	<u>1</u>
3,231	6,430	4,951	5100 Equipment	-	785	-	(785)	-
<u>\$ 840,587</u>	<u>\$ 863,016</u>	<u>\$ 974,641</u>	Location Totals	<u>\$ 961,445</u>	<u>\$ 933,370</u>	<u>\$ 965,431</u>	<u>\$ 32,061</u>	<u>3</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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 67 Kenai Alternative High School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
106.00	92.00	83.00	Enrollment in ADM (9-12)	85.00	90.00	78.00

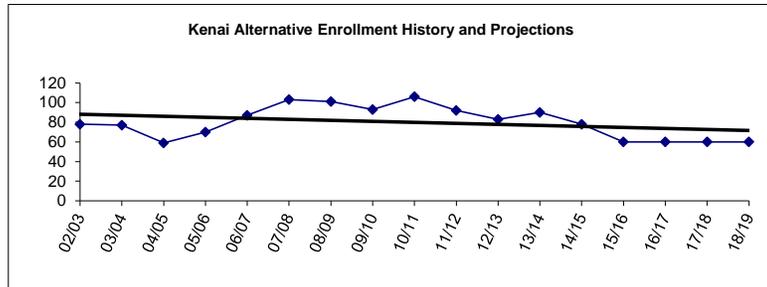
FTE's Included In Current Budget

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
0.20	-	0.56	Specialist*	0.56	0.34	0.34
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.20</u>	<u>6.00</u>	<u>6.56</u>	Certificated Subtotal	<u>6.81</u>	<u>6.34</u>	<u>6.34</u>
-	-	-	Special Ed Aide	-	-	-
0.18	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	1.00	Custodian	1.00	0.93	1.00
<u>2.11</u>	<u>2.11</u>	<u>2.18</u>	Non-Certificated Subtotal	<u>2.18</u>	<u>2.11</u>	<u>2.18</u>
<u><u>8.31</u></u>	<u><u>8.11</u></u>	<u><u>8.74</u></u>	Total	<u><u>8.99</u></u>	<u><u>8.45</u></u>	<u><u>8.52</u></u>

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

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

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

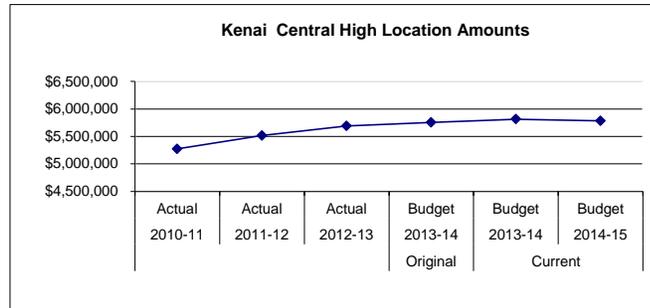


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,732,420	\$ 2,814,104	\$ 2,876,252	3100 Certificated Salaries	\$ 2,965,001	\$ 2,878,388	\$ 2,926,673	\$ 48,285	2
603,282	604,159	660,704	3200 Non-Certificated Salaries	632,610	654,662	674,369	19,707	3
1,171,438	1,254,848	1,330,895	3500 Employee Benefits	1,487,299	1,431,598	1,522,706	91,108	6
<u>4,507,140</u>	<u>4,673,111</u>	<u>4,867,851</u>	Subtotal - Personnel Services	<u>5,084,910</u>	<u>4,964,648</u>	<u>5,123,748</u>	<u>159,100</u>	<u>3</u>
-	-	-	4100 Professional and Technical Services	-	1,869	-	(1,869)	(100)
7,320	11,589	7,253	4200 Staff Travel	5,000	6,868	5,000	(1,868)	(27)
29,586	38,766	30,425	4250 Student Travel	-	31,402	-	(31,402)	(100)
40,811	43,050	46,542	4300 Utility Services	37,830	37,830	41,230	3,400	9
469,233	474,808	450,795	4350 Energy	478,410	478,410	464,945	(13,465)	(3)
20,756	26,557	27,624	4400 Other Purchased Services	32,508	22,134	33,371	11,237	51
154,642	203,959	197,969	4500 Supplies, Materials, and Media	107,142	210,639	105,482	(105,157)	(50)
5,983	6,797	7,662	4900 Other Expenses	11,291	9,091	10,441	1,350	15
<u>728,331</u>	<u>805,526</u>	<u>768,270</u>	Subtotal - Other	<u>672,181</u>	<u>798,243</u>	<u>660,469</u>	<u>(135,905)</u>	<u>(17)</u>
<u>36,575</u>	<u>35,769</u>	<u>56,343</u>	5100 Equipment	-	52,137	-	(52,137)	(100)
<u>\$ 5,272,046</u>	<u>\$ 5,514,406</u>	<u>\$ 5,692,464</u>	Location Totals	<u>\$ 5,757,091</u>	<u>\$ 5,815,028</u>	<u>\$ 5,784,217</u>	<u>\$ (28,942)</u>	<u>(0)</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
505.00	514.00	511.00	Enrollment in ADM (9-12)	546.00	518.00	526.00

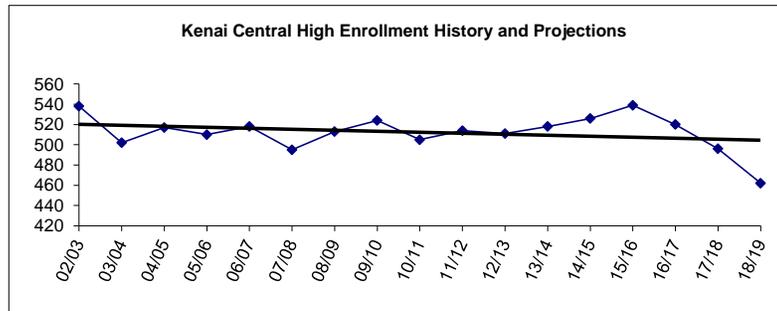
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.90	26.90	25.90	Teacher (Includes Quest)	27.20	27.00	27.00
3.45	3.80	3.90	Specialist*	3.90	3.45	3.45
6.00	6.00	6.50	Special Ed Teacher**	6.50	6.20	6.20
<u>38.35</u>	<u>38.70</u>	<u>38.30</u>	Certificated Subtotal	<u>39.60</u>	<u>38.65</u>	<u>38.65</u>
1.06	0.88	1.76	Special Ed Aide	1.76	1.88	1.88
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.95	0.95	0.96	Nurse***	0.96	0.96	0.96
5.00	5.00	5.00	Support	5.00	5.00	5.00
6.50	6.50	6.50	Custodian	6.50	6.50	6.50
<u>13.95</u>	<u>13.77</u>	<u>14.66</u>	Non-Certificated Subtotal	<u>14.66</u>	<u>14.78</u>	<u>14.78</u>
<u>52.30</u>	<u>52.47</u>	<u>52.96</u>	Total	<u>54.26</u>	<u>53.43</u>	<u>53.43</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.

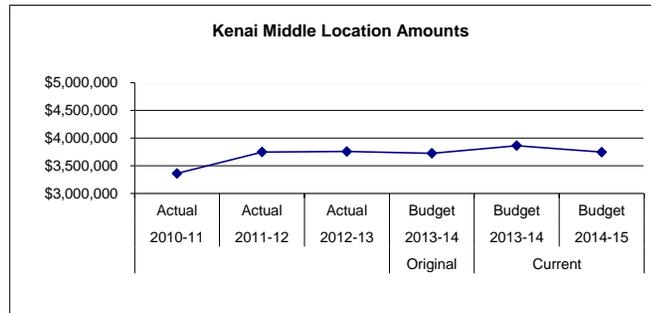


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,881,585	\$ 2,025,351	\$ 1,992,650	3100 Certificated Salaries	\$ 2,005,994	\$ 2,036,406	\$ 2,029,772	\$ (6,634)	(0)
374,061	449,880	446,610	3200 Non-Certificated Salaries	427,034	422,543	428,693	6,150	1
766,496	949,420	964,334	3500 Employee Benefits	1,035,019	1,010,610	1,041,999	31,389	3
<u>3,022,142</u>	<u>3,424,651</u>	<u>3,403,594</u>	Subtotal - Personnel Services	<u>3,468,047</u>	<u>3,469,559</u>	<u>3,500,464</u>	<u>30,905</u>	<u>1</u>
-	981	-	4100 Professional and Technical Services	-	-	-	-	-
1,511	1,275	1,268	4200 Staff Travel	750	750	750	-	-
4,941	6,366	3,564	4250 Student Travel	1,577	6,092	-	-	-
11,449	10,280	11,468	4300 Utility Services	11,406	11,406	11,406	-	-
174,658	174,417	176,471	4350 Energy	184,696	184,696	175,182	(9,514)	(5)
7,766	9,101	7,627	4400 Other Purchased Services	6,258	7,447	6,388	(1,059)	(14)
88,750	112,445	116,209	4500 Supplies, Materials, and Media	51,293	147,615	49,519	(98,096)	(66)
1,975	1,553	1,643	4900 Other Expenses	2,833	2,140	2,833	693	32
<u>291,050</u>	<u>316,418</u>	<u>318,250</u>	Subtotal - Other	<u>258,813</u>	<u>360,146</u>	<u>246,078</u>	<u>(107,976)</u>	<u>(30)</u>
48,447	8,931	35,722	5100 Equipment	-	35,820	-	(35,820)	(100)
<u>\$ 3,361,639</u>	<u>\$ 3,750,000</u>	<u>\$ 3,757,566</u>	Location Totals	<u>\$ 3,726,860</u>	<u>\$ 3,865,525</u>	<u>\$ 3,746,542</u>	<u>\$ (112,891)</u>	<u>(3)</u>



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
367.00	357.00	367.00	Enrollment in ADM (6-8)	363.00	348.00	353.00

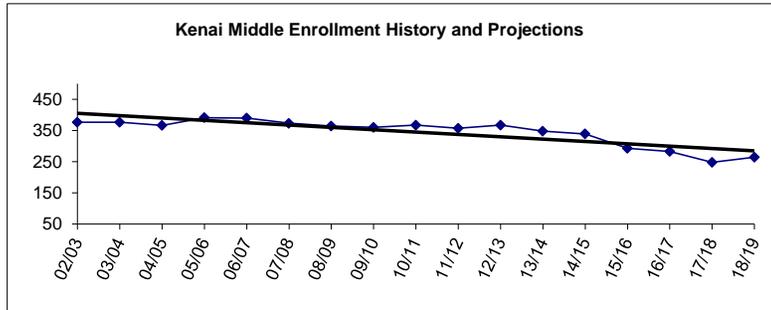
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
19.00	20.00	19.50	Teacher (Includes Quest)	19.50	19.50	18.50
2.00	2.45	1.95	Specialist*	1.95	2.18	2.18
3.00	4.00	3.50	Special Ed Teacher**	3.50	3.22	3.22
<u>26.00</u>	<u>28.45</u>	<u>26.95</u>	Certificated Subtotal	<u>26.95</u>	<u>26.90</u>	<u>25.90</u>
0.88	4.40	3.52	Special Ed Aide	3.52	3.52	3.52
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
2.00	2.50	2.50	Support	2.50	2.50	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>8.14</u>	<u>12.16</u>	<u>10.84</u>	Non-Certificated Subtotal	<u>11.28</u>	<u>11.28</u>	<u>10.78</u>
<u>34.14</u>	<u>40.61</u>	<u>37.79</u>	Total	<u>38.23</u>	<u>38.18</u>	<u>36.68</u>

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

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

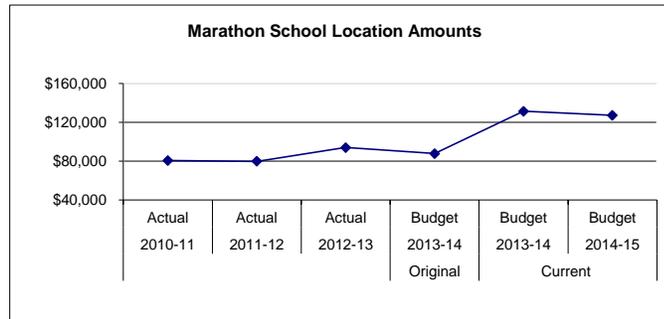


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 51,070	\$ 53,645	\$ 66,672	3100 Certificated Salaries	\$ 58,160	\$ 95,771	\$ 91,212	\$ (4,559)	18
5,389	350	110	3200 Non-Certificated Salaries	260	220	260	40	1
20,975	21,090	23,372	3500 Employee Benefits	24,701	30,098	30,340	242	1
<u>77,434</u>	<u>75,085</u>	<u>90,154</u>	Subtotal - Personnel Services	<u>83,121</u>	<u>126,089</u>	<u>121,812</u>	<u>(4,277)</u>	(3)
1,468	3,828	3,629	4300 Utility Services	3,100	3,100	3,800	700	23
166	101	108	4400 Other Purchased Services	124	124	137	13	10
1,426	793	65	4500 Supplies, Materials, and Media	1,473	2,099	1,498	(601)	(29)
<u>3,060</u>	<u>4,722</u>	<u>3,802</u>	Subtotal - Other	<u>4,697</u>	<u>5,323</u>	<u>5,435</u>	<u>112</u>	2
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 80,494</u>	<u>\$ 79,807</u>	<u>\$ 93,956</u>	Location Totals	<u>\$ 87,818</u>	<u>\$ 131,412</u>	<u>\$ 127,247</u>	<u>\$ (4,165)</u>	(3)



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
4.00	5.00	5.00	Enrollment in ADM (7-12)	10.00	6.00	10.00

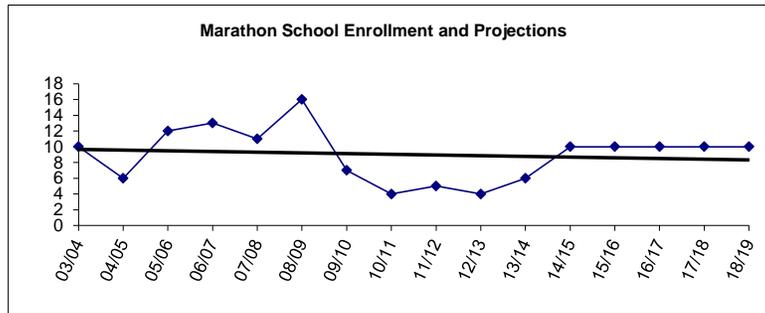
FTE's Included In Current Budget

-	-	-	Administrator	-	0.05	-
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.05</u>	<u>1.00</u>
-	-	-	Nurse***	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Totals	<u>1.00</u>	<u>1.05</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.

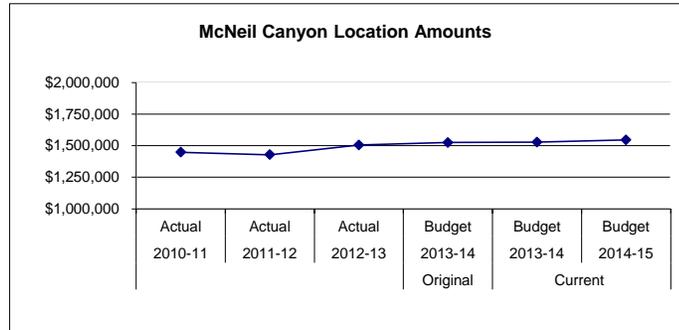


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 812,486	\$ 766,934	\$ 784,564	3100 Certificated Salaries	\$ 820,202	\$ 807,342	\$ 824,409	\$ 17,067	2
130,656	137,906	189,169	3200 Non-Certificated Salaries	153,850	157,153	162,617	5,464	3
333,646	343,038	376,244	3500 Employee Benefits	401,608	391,984	418,419	26,435	7
<u>1,276,788</u>	<u>1,247,878</u>	<u>1,349,977</u>	Subtotal - Personnel Services	<u>1,375,660</u>	<u>1,356,479</u>	<u>1,405,445</u>	<u>48,966</u>	<u>4</u>
-	410	-	4100 Professional and Technical Services	-	-	-	-	-
1,033	747	932	4200 Staff Travel	1,000	872	1,000	128	15
-	241	-	4250 Student Travel	-	-	-	-	-
6,173	6,004	6,124	4300 Utility Services	7,000	7,000	7,850	850	12
108,018	115,439	109,915	4350 Energy	122,000	122,000	111,125	(10,875)	(9)
2,802	2,853	2,775	4400 Other Purchased Services	2,152	2,229	2,260	31	1
36,922	53,348	35,793	4500 Supplies, Materials, and Media	16,700	39,812	17,230	(22,582)	(57)
753	757	737	4900 Other Expenses	800	700	800	100	14
<u>155,701</u>	<u>179,799</u>	<u>156,276</u>	Subtotal - Others	<u>149,652</u>	<u>172,613</u>	<u>140,265</u>	<u>(32,348)</u>	<u>(19)</u>
<u>16,685</u>	<u>996</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,449,174</u>	<u>\$ 1,428,673</u>	<u>\$ 1,506,253</u>	Location Totals	<u>\$ 1,525,312</u>	<u>\$ 1,529,092</u>	<u>\$ 1,545,710</u>	<u>\$ 16,618</u>	<u>1</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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 47 McNeil Canyon Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
120.00	126.00	136.00	Enrollment in ADM (K-6)	133.00	131.00	136.00

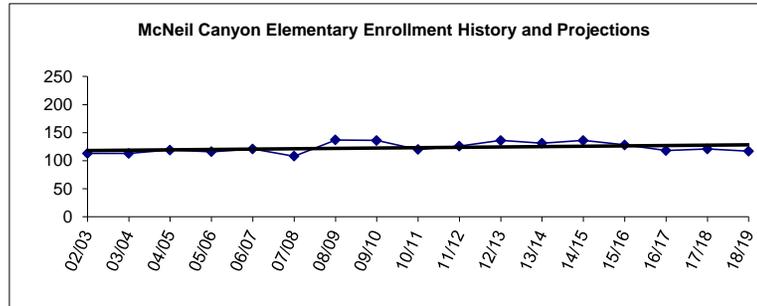
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
9.50	9.00	9.00	Teacher (Includes Quest)	9.50	9.50	9.50
0.60	-	-	Specialist*	-	-	-
1.00	1.00	0.90	Special Ed Teacher**	0.90	0.90	0.90
<u>11.60</u>	<u>10.50</u>	<u>10.40</u>	Certificated Subtotal	<u>10.90</u>	<u>10.90</u>	<u>10.90</u>
0.62	0.62	0.62	Special Ed Aide	0.62	0.62	0.62
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>3.85</u>	Non-Certificated Subtotal	<u>3.85</u>	<u>3.85</u>	<u>3.85</u>
<u>15.45</u>	<u>14.35</u>	<u>14.25</u>	Total	<u>14.75</u>	<u>14.75</u>	<u>14.75</u>

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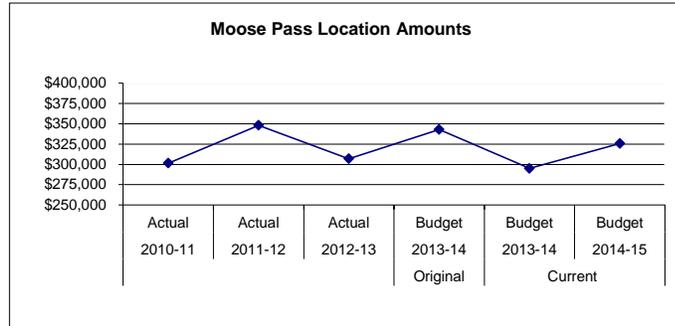


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 91,486	\$ 105,768	\$ 97,726	3100 Certificated Salaries	\$ 101,479	\$ 98,400	\$ 104,158	\$ 5,758	6
58,751	66,182	61,216	3200 Non-Certificated Salaries	75,760	49,180	69,290	20,110	41
77,195	88,768	83,804	3500 Employee Benefits	98,667	74,191	92,695	18,504	25
<u>227,432</u>	<u>260,718</u>	<u>242,746</u>	Subtotal - Personnel Services	<u>275,906</u>	<u>221,771</u>	<u>266,143</u>	<u>44,372</u>	<u>20</u>
1,343	895	1,434	4200 Staff Travel	1,250	1,250	1,250	-	-
28,349	20,848	17,015	4300 Utility Services	21,992	21,992	17,092	(4,900)	(22)
37,884	40,791	31,838	4350 Energy	39,149	39,149	36,838	(2,311)	(6)
77	195	560	4400 Other Purchased Services	736	752	746	(6)	(1)
6,282	24,432	13,192	4500 Supplies, Materials, and Media	3,469	9,813	3,277	(6,536)	(67)
227	253	255	4900 Other Expenses	253	260	253	(7)	(3)
<u>74,162</u>	<u>87,414</u>	<u>64,294</u>	Subtotal - Other	<u>66,849</u>	<u>73,216</u>	<u>59,456</u>	<u>(13,760)</u>	<u>(19)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 301,594</u>	<u>\$ 348,132</u>	<u>\$ 307,040</u>	Location Totals	<u>\$ 342,755</u>	<u>\$ 294,987</u>	<u>\$ 325,599</u>	<u>\$ 30,612</u>	<u>10</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
16.00	18.00	17.00	Enrollment in ADM (K-8)	19.00	16.00	18.00

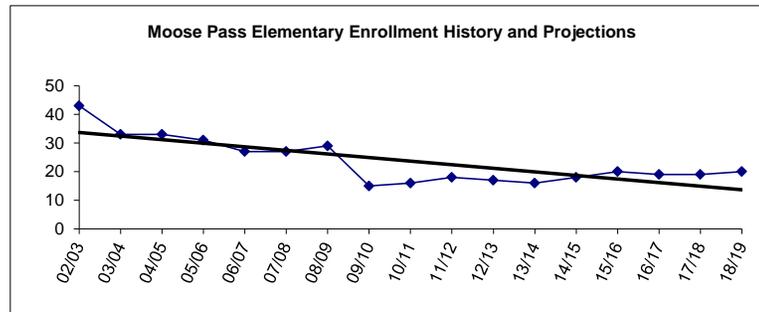
FTE's Included In Current Budget

0.14	0.20	0.20	Administrator	0.20	0.20	0.20
1.20	1.20	1.10	Teachers (includes Quest)	1.10	1.11	1.11
0.10	0.20	0.20	Specialists*	0.20	0.18	0.18
-	-	-	Special Ed Teachers**	-	-	-
<u>1.44</u>	<u>1.60</u>	<u>1.50</u>	Certificated Subtotal	<u>1.50</u>	<u>1.49</u>	<u>1.49</u>
-	-	-	Special Ed Aides	-	-	-
0.75	0.75	-	Aide	0.88	0.88	0.44
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.75	0.75	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.04</u>	<u>2.04</u>	<u>1.42</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>2.30</u>	<u>1.86</u>
<u>3.48</u>	<u>3.64</u>	<u>2.92</u>	Total	<u>3.80</u>	<u>3.79</u>	<u>3.35</u>

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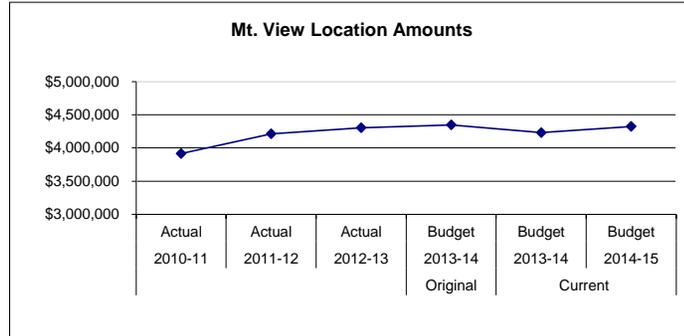


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,140,019	\$ 2,166,936	\$ 2,202,978	3100 Certificated Salaries	\$ 2,203,602	\$ 2,177,616	\$ 2,178,943	\$ 1,327	0
499,577	582,252	610,310	3200 Non-Certificated Salaries	615,857	532,154	611,505	79,351	15
1,050,955	1,163,558	1,238,270	3500 Employee Benefits	1,344,036	1,268,174	1,350,476	82,302	6
<u>3,690,551</u>	<u>3,912,746</u>	<u>4,051,558</u>	Subtotal - Personnel Services	<u>4,163,495</u>	<u>3,977,944</u>	<u>4,140,924</u>	<u>162,980</u>	<u>4</u>
-	-	967	4200 Staff Travel	500	1,327	1,173	(154)	(12)
8,751	10,269	11,393	4300 Utility Services	11,500	11,500	11,500	-	-
104,481	110,416	115,300	4350 Energy	110,691	110,691	110,066	(625)	(1)
7,950	8,381	9,820	4400 Other Purchased Services	6,128	7,796	6,427	(1,369)	(18)
76,915	164,699	108,766	4500 Supplies, Materials, and Media	54,413	120,199	53,455	(66,744)	(56)
1,584	2,120	1,500	4900 Other Expenses	2,459	1,542	1,786	244	16
<u>199,681</u>	<u>295,885</u>	<u>247,746</u>	Subtotal - Other	<u>185,691</u>	<u>253,055</u>	<u>184,407</u>	<u>(68,648)</u>	<u>(27)</u>
<u>26,134</u>	<u>4,967</u>	<u>6,156</u>	5100 Equipment	-	360	-	(360)	-
<u>\$ 3,916,366</u>	<u>\$ 4,213,598</u>	<u>\$ 4,305,460</u>	Location Totals	<u>\$ 4,349,186</u>	<u>\$ 4,231,359</u>	<u>\$ 4,325,331</u>	<u>\$ 93,972</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
453.00	460.00	468.00	Enrollment in ADM (K-5)	433.00	441.00	415.00

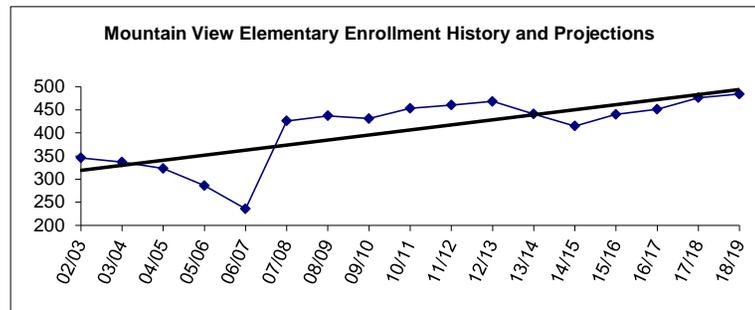
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.50	22.50	24.00	Teacher (Includes Quest)	23.50	23.00	22.00
2.50	3.00	2.80	Specialist *	2.80	3.01	3.01
7.00	6.00	6.00	Special Ed Teacher **	6.00	6.00	6.00
<u>36.00</u>	<u>33.50</u>	<u>34.80</u>	Certificated Subtotal	<u>34.30</u>	<u>34.01</u>	<u>33.01</u>
7.92	12.32	10.89	Special Ed Aide	10.89	10.56	10.56
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.94	0.94	Nurse ***	0.94	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	3.50
<u>14.74</u>	<u>19.20</u>	<u>17.77</u>	Non-Certificated Subtotal	<u>17.77</u>	<u>17.38</u>	<u>17.38</u>
<u>50.74</u>	<u>52.70</u>	<u>52.57</u>	Total	<u>52.07</u>	<u>51.39</u>	<u>50.39</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.



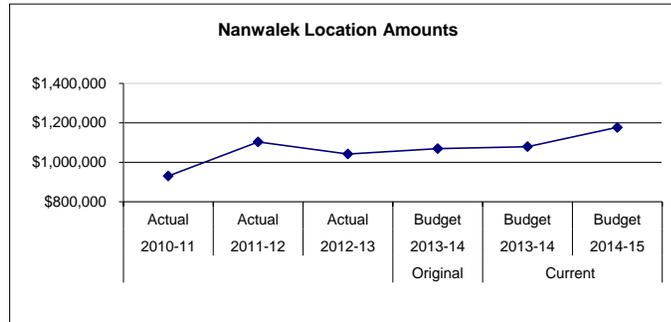
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 34 Nanwalek Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 383,699	\$ 423,037	\$ 410,924	3100 Certificated Salaries	\$ 426,185	\$ 426,634	\$ 449,847	\$ 23,213	5
113,926	106,445	137,256	3200 Non-Certificated Salaries	129,579	111,729	137,929	26,200	23
210,771	232,068	260,360	3500 Employee Benefits	271,059	253,603	299,236	45,633	18
<u>708,396</u>	<u>761,550</u>	<u>808,540</u>	Subtotal - Personnel Services	<u>826,823</u>	<u>791,966</u>	<u>887,012</u>	<u>95,046</u>	<u>12</u>
-	2,649	256	4100 Professional and Technical Services	-	4,600	-	(4,600)	-
3,496	3,204	3,961	4200 Staff Travel	7,500	9,280	7,500	(1,780)	(19)
1,800	2,250	1,800	4250 Student Travel	-	2,650	-	(2,650)	(100)
74,591	114,675	112,583	4300 Utility Services	126,200	126,726	156,200	29,474	23
79,866	132,505	57,128	4350 Energy	77,936	78,081	90,093	12,012	15
7,866	14,635	16,138	4400 Other Purchased Services	11,869	17,899	17,369	(530)	(3)
30,349	65,341	32,361	4500 Supplies, Materials, and Media	12,760	35,340	12,700	(22,640)	(64)
5,500	5,911	6,320	4900 Other Expenses	5,620	7,140	5,620	(1,520)	(21)
<u>203,468</u>	<u>341,170</u>	<u>230,547</u>	Subtotal - Other	<u>241,885</u>	<u>281,716</u>	<u>289,482</u>	<u>7,766</u>	<u>3</u>
<u>18,939</u>	<u>-</u>	<u>2,718</u>	5100 Equipment	<u>-</u>	<u>5,380</u>	<u>-</u>	<u>(5,380)</u>	<u>(100)</u>
<u>\$ 930,803</u>	<u>\$ 1,102,720</u>	<u>\$ 1,041,805</u>	Location Totals	<u>\$ 1,068,708</u>	<u>\$ 1,079,062</u>	<u>\$ 1,176,494</u>	<u>\$ 97,432</u>	<u>9</u>



Nanwalek School serves students in grades K-12. Nanwalek is an Alaska Native village and is located at the southern tip of the Kenai Peninsula, 10 miles southwest of Seldovia and west of Port Graham, and can only be reached by air or water. The Sug'piak culture is supported in the school through an active Sugs'tun 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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

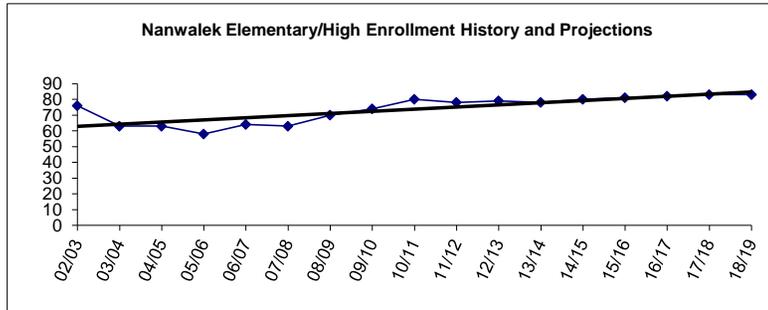
Location: 34 Nanwalek Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
80.00	78.00	79.00	Enrollment in ADM (K-12)	80.00	78.00	80.00
FTE's Included In Current Budget						
0.50	0.50	0.50	Adminstrator	0.50	0.80	0.80
5.50	6.25	6.00	Teacher (Includes Quest)	6.00	5.50	5.50
-	-	-	Specialist*	-	0.30	0.30
0.40	0.25	0.40	Special Ed Teacher**	0.40	0.90	1.00
<u>6.40</u>	<u>7.00</u>	<u>6.90</u>	Certificated Subtotal	<u>6.90</u>	<u>7.50</u>	<u>7.60</u>
1.76	1.76	1.76	Special Ed Aide	1.76	2.64	1.76
0.15	0.20	0.15	Nurse***	0.15	0.15	0.15
0.25	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.79</u>	<u>3.84</u>	<u>3.79</u>	Non-Certificated Subtotal	<u>3.79</u>	<u>4.67</u>	<u>3.79</u>
<u>10.19</u>	<u>10.84</u>	<u>10.69</u>	Total	<u>10.69</u>	<u>12.17</u>	<u>11.39</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.



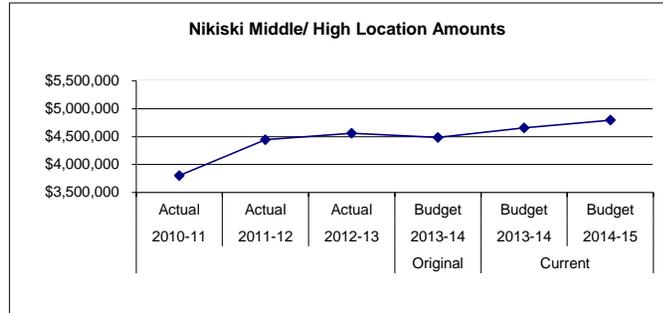
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 10 Nikiski Middle / Senior High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,982,103	\$ 2,281,678	\$ 2,329,130	3100 Certificated Salaries	\$ 2,322,976	\$ 2,328,885	\$ 2,459,330	\$ 130,445	6
447,242	517,340	554,608	3200 Non-Certificated Salaries	505,640	559,800	596,579	36,779	7
891,721	1,068,826	1,160,519	3500 Employee Benefits	1,214,121	1,190,073	1,315,354	125,281	11
<u>3,321,066</u>	<u>3,867,844</u>	<u>4,044,257</u>	Subtotal - Personnel Services	<u>4,042,737</u>	<u>4,078,758</u>	<u>4,371,263</u>	<u>292,505</u>	<u>7</u>
-	645	-	4100 Professional and Technical Services	-	1,800	-	(1,800)	(100)
4,316	4,786	4,021	4200 Staff Travel	2,500	3,376	2,500	(876)	(26)
18,975	24,370	19,456	4250 Student Travel	-	18,280	-	(18,280)	(100)
14,609	17,960	22,578	4300 Utility Services	22,714	23,734	22,714	(1,020)	(4)
301,817	311,687	282,425	4350 Energy	321,314	321,314	298,642	(22,672)	(7)
8,003	13,971	8,152	4400 Other Purchased Services	22,116	12,685	23,262	10,577	83
97,785	164,920	128,530	4500 Supplies, Materials, and Media	67,137	133,293	70,605	(62,688)	(47)
4,483	4,521	5,204	4900 Other Expenses	6,809	5,965	6,809	844	14
<u>449,988</u>	<u>542,860</u>	<u>470,366</u>	Subtotal - Other	<u>442,590</u>	<u>520,447</u>	<u>424,532</u>	<u>(95,915)</u>	<u>(18)</u>
<u>29,981</u>	<u>33,974</u>	<u>46,936</u>	5100 Equipment	-	56,312	-	(56,312)	(100)
<u>\$ 3,801,035</u>	<u>\$ 4,444,678</u>	<u>\$ 4,561,559</u>	Location Totals	<u>\$ 4,485,327</u>	<u>\$ 4,655,517</u>	<u>\$ 4,795,795</u>	<u>\$ 140,278</u>	<u>3</u>



Nikiski Middle/High School serves students in grades 6-12, and is located in Nikiski, Alaska. Nikiski is located 17 miles north of the city of Kenai along the Cook Inlet. Along with strong academic programs, Nikiski offers state-recognized activities such as Drama/Debate, Dance Performance and a wide variety of sports. Since it is a smaller community, any student who wants to participate is afforded that opportunity. Nikiski Middle/High School is truly a diverse location that is the best kept secret on the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 10 Nikiski Middle / Senior High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
370.00	392.00	384.00	Enrollment in ADM (7-12)	389.00	397.00	415.00

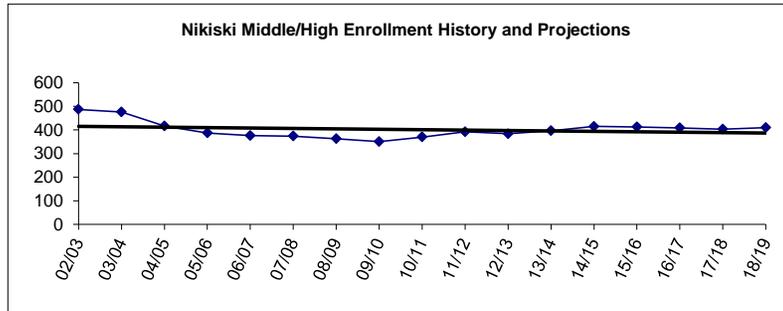
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.75	23.75	24.20	Teacher (Includes Quest)	22.70	23.20	24.45
2.00	2.25	1.71	Specialist*	2.71	1.70	1.70
5.00	6.00	5.00	Special Ed Teacher**	5.00	5.00	4.50
<u>29.75</u>	<u>34.00</u>	<u>32.91</u>	Certificated Subtotal	<u>32.41</u>	<u>31.90</u>	<u>32.65</u>
2.33	4.09	4.05	Special Ed Aide	4.05	4.05	4.05
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
2.75	3.25	3.01	Support	3.01	3.14	3.50
4.00	4.50	4.50	Custodian	4.00	4.00	4.50
<u>10.84</u>	<u>13.60</u>	<u>13.32</u>	Non-Certificated Subtotal	<u>12.82</u>	<u>12.95</u>	<u>13.81</u>
<u><u>40.59</u></u>	<u><u>47.60</u></u>	<u><u>46.23</u></u>	Total	<u><u>45.23</u></u>	<u><u>44.85</u></u>	<u><u>46.46</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.



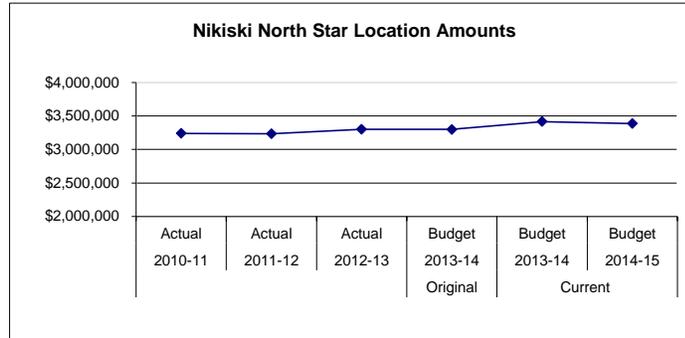
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 52 Nikiski North Star Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,853,388	\$ 1,665,052	\$ 1,702,889	3100 Certificated Salaries	\$ 1,704,344	\$ 1,746,848	\$ 1,712,218	\$ (34,630)	(2)
345,188	386,595	446,041	3200 Non-Certificated Salaries	420,608	446,342	463,978	17,636	4
832,449	852,122	931,256	3500 Employee Benefits	982,323	985,882	1,018,918	33,036	3
<u>3,031,025</u>	<u>2,903,769</u>	<u>3,080,186</u>	Subtotal - Personnel Services	<u>3,107,275</u>	<u>3,179,072</u>	<u>3,195,114</u>	<u>16,042</u>	<u>1</u>
-	3,940	-	4100 Professional and Technical Services	-	-	-	-	-
1,343	1,213	578	4200 Staff Travel	1,000	700	1,000	300	43
8,913	11,076	12,225	4300 Utility Services	10,363	10,458	16,163	5,705	55
123,996	131,300	119,145	4350 Energy	131,441	131,441	124,814	(6,627)	(5)
5,101	6,145	5,405	4400 Other Purchased Services	5,035	5,833	5,788	(45)	(1)
65,732	173,700	83,721	4500 Supplies, Materials, and Media	42,994	87,915	43,023	(44,892)	(51)
869	899	1,236	4900 Other Expenses	1,575	1,019	1,575	556	55
<u>205,954</u>	<u>328,273</u>	<u>222,310</u>	Subtotal - Other	<u>192,408</u>	<u>237,366</u>	<u>192,363</u>	<u>(45,003)</u>	<u>(19)</u>
3,261	4,668	163	5100 Equipment	-	167	-	(167)	(100)
<u>\$ 3,240,240</u>	<u>\$ 3,236,710</u>	<u>\$ 3,302,659</u>	Location Totals	<u>\$ 3,299,683</u>	<u>\$ 3,416,605</u>	<u>\$ 3,387,477</u>	<u>\$ (29,128)</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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 52 Nikiski North Star Elementary

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
417.00	369.00	384.00	Enrollment in ADM (K-6)	389.00	362.00	339.00

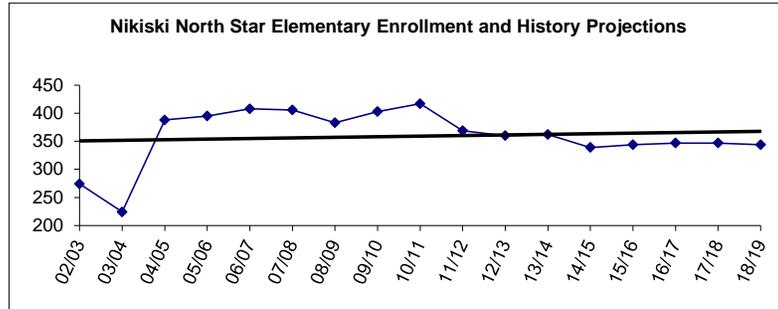
FTE's Included In Current Budget

1.60	1.00	1.00	Administrator	1.00	1.00	1.00
21.25	18.75	19.00	Teacher (Includes Quest)	19.00	20.00	18.50
2.00	1.50	1.44	Specialist*	1.44	1.50	1.50
3.00	4.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>27.85</u>	<u>25.25</u>	<u>25.44</u>	Certificated Subtotal	<u>25.44</u>	<u>26.50</u>	<u>25.00</u>
4.46	5.15	6.51	Special Ed Aide	6.51	6.51	6.51
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	3.00	3.00	3.00
<u>10.28</u>	<u>10.97</u>	<u>12.33</u>	Non-Certificated Subtotal	<u>12.33</u>	<u>12.33</u>	<u>12.33</u>
<u>38.13</u>	<u>36.22</u>	<u>37.77</u>	Total	<u>37.77</u>	<u>38.83</u>	<u>37.33</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.



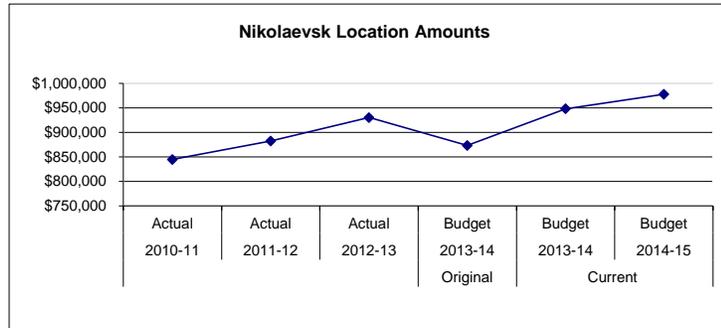
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 38 Nikolaevsk Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 410,077	\$ 412,445	\$ 444,948	3100 Certificated Salaries	\$ 449,417	\$ 481,057	\$ 492,594	\$ 11,537	2
119,900	116,809	132,256	3200 Non-Certificated Salaries	120,857	129,377	129,685	308	0
193,257	201,780	227,881	3500 Employee Benefits	237,873	245,846	262,574	16,728	7
<u>723,234</u>	<u>731,034</u>	<u>805,085</u>	Subtotal - Personnel Services	<u>808,147</u>	<u>856,280</u>	<u>884,853</u>	<u>28,573</u>	<u>3</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,655	972	2,058	4200 Staff Travel	1,500	3,084	1,500	(1,584)	(51)
4,480	5,600	4,187	4250 Student Travel	-	4,400	-	(4,400)	(100)
6,023	5,823	7,057	4300 Utility Services	6,870	7,143	9,670	2,527	35
75,221	89,979	57,132	4350 Energy	41,985	41,985	62,957	20,972	50
1,307	1,328	1,874	4400 Other Purchased Services	1,420	1,236	4,671	3,435	278
21,605	46,085	30,721	4500 Supplies, Materials, and Media	11,317	32,768	11,825	(20,943)	(64)
1,285	1,234	1,353	4900 Other Expenses	2,102	1,354	2,102	748	55
<u>111,576</u>	<u>151,021</u>	<u>104,382</u>	Subtotal - Other	<u>65,194</u>	<u>91,970</u>	<u>92,725</u>	<u>755</u>	<u>1</u>
<u>9,795</u>	<u>165</u>	<u>20,759</u>	5100 Equipment	-	-	-	-	-
<u>\$ 844,605</u>	<u>\$ 882,220</u>	<u>\$ 930,226</u>	Location Totals	<u>\$ 873,341</u>	<u>\$ 948,250</u>	<u>\$ 977,578</u>	<u>\$ 29,328</u>	<u>3</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 38 Nikolaevsk Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
70.00	70.00	70.00	Enrollment in ADM (K-12)	68.00	72.00	71.00

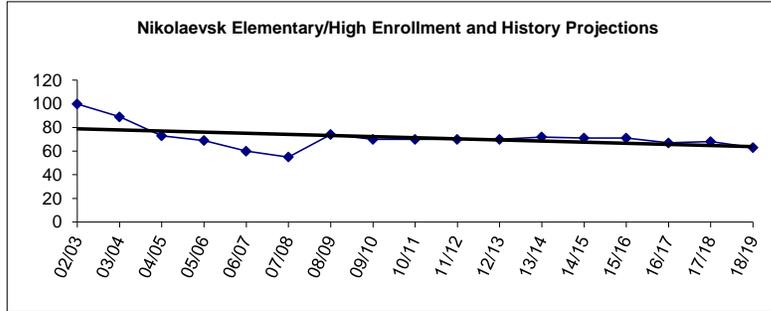
FTE's Included In Current Budget

0.80	0.50	0.50	Administrator	0.50	0.50	0.50
4.20	4.50	4.50	Teacher (Includes Quest)	4.50	4.50	4.50
0.10	-	0.07	Specialist*	0.07	0.40	0.40
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.10</u>	<u>6.00</u>	<u>6.07</u>	Certificated Subtotal	<u>6.07</u>	<u>6.40</u>	<u>6.40</u>
-	-	-	Special Ed Aide	-	-	-
0.63	0.63	0.63	Aide	0.63	0.75	0.75
0.18	0.18	0.18	Nurse***	0.18	0.17	0.17
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>2.69</u>	<u>2.69</u>	<u>2.69</u>	Non-Certificated Subtotal	<u>2.69</u>	<u>2.80</u>	<u>2.80</u>
<u><u>8.79</u></u>	<u><u>8.69</u></u>	<u><u>8.76</u></u>	Total	<u><u>8.76</u></u>	<u><u>9.20</u></u>	<u><u>9.20</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.



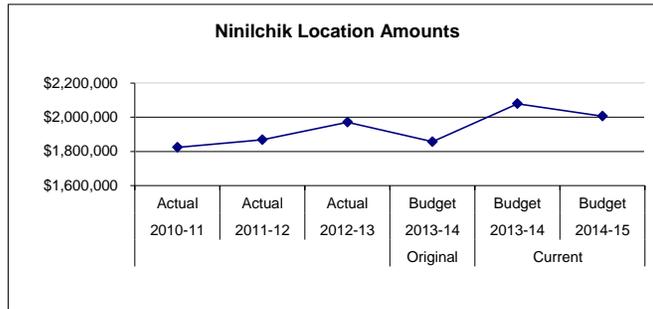
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 02 Ninilchik Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 942,463	\$ 899,912	\$ 952,896	3100 Certificated Salaries	\$ 919,481	\$ 1,020,121	\$ 986,667	\$ (33,454)	(3)
245,315	271,222	299,953	3200 Non-Certificated Salaries	261,757	290,128	298,152	8,024	3
437,063	477,141	516,719	3500 Employee Benefits	511,969	550,557	560,766	10,209	2
<u>1,624,841</u>	<u>1,648,275</u>	<u>1,769,568</u>	Subtotal - Personnel Services	<u>1,693,207</u>	<u>1,860,806</u>	<u>1,845,585</u>	<u>(15,221)</u>	(1)
-	-	-	4100 Professional and Technical Services	-	6,400	-	(6,400)	(100)
2,432	3,217	3,137	4200 Staff Travel	1,800	2,259	1,800	(459)	(20)
7,878	9,397	10,130	4250 Student Travel	-	7,121	-	(7,121)	(100)
3,395	4,351	4,023	4300 Utility Services	4,154	4,154	3,854	(300)	(7)
123,922	122,809	119,217	4350 Energy	127,925	127,925	121,982	(5,943)	(5)
3,238	2,266	3,368	4400 Other Purchased Services	3,173	2,869	6,648	3,779	132
35,802	74,859	43,453	4500 Supplies, Materials, and Media	24,666	59,239	25,114	(34,125)	(58)
1,987	2,019	2,721	4900 Other Expenses	1,994	2,719	1,994	(725)	(27)
<u>178,654</u>	<u>218,918</u>	<u>186,049</u>	Subtotal - Other	<u>163,712</u>	<u>212,686</u>	<u>161,392</u>	<u>(44,894)</u>	(21)
21,083	818	15,674	5100 Equipment	-	6,123	-	(6,123)	-
<u>\$ 1,824,578</u>	<u>\$ 1,868,011</u>	<u>\$ 1,971,291</u>	Location Totals	<u>\$ 1,856,919</u>	<u>\$ 2,079,615</u>	<u>\$ 2,006,977</u>	<u>\$ (66,238)</u>	(3)



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2013-14 Budget
186.00	161.00	141.00	Enrollment in ADM (K-12)	140.00	139.00	142.00

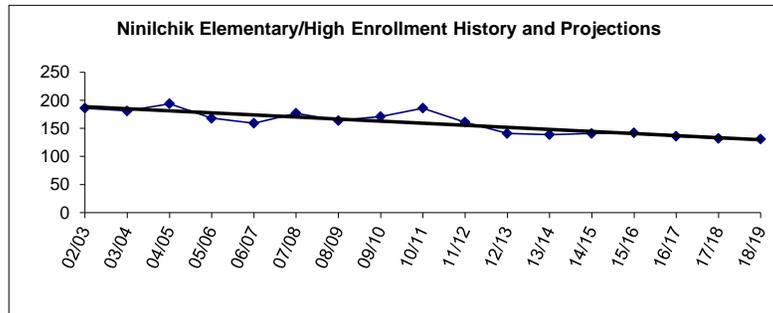
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.50	10.50	Teacher (Includes Quest)	9.50	10.30	9.30
0.70	0.50	0.78	Specialist*	0.78	1.26	1.26
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.20</u>	<u>14.00</u>	<u>14.28</u>	Certificated Subtotal	<u>13.28</u>	<u>14.56</u>	<u>13.56</u>
0.38	1.26	1.26	Special Ed Aide	1.26	1.26	1.26
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	2.00	2.50	2.50
<u>5.28</u>	<u>6.16</u>	<u>6.16</u>	Non-Certificated Subtotal	<u>5.66</u>	<u>6.16</u>	<u>6.16</u>
<u><u>19.48</u></u>	<u><u>20.16</u></u>	<u><u>20.44</u></u>	Total	<u><u>18.94</u></u>	<u><u>20.72</u></u>	<u><u>19.72</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.

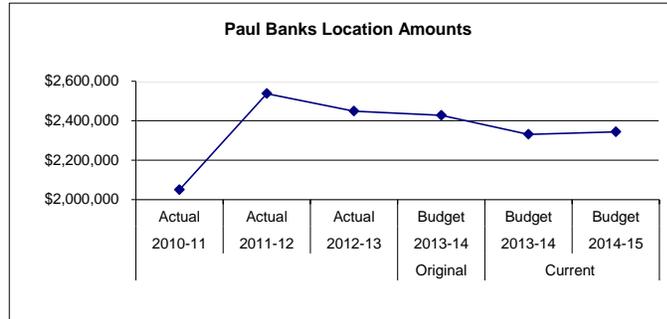


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,037,324	\$ 1,131,477	\$ 1,139,773	3100 Certificated Salaries	\$ 1,127,322	\$ 1,146,499	\$ 1,153,061	\$ 6,562	1
302,140	458,323	416,676	3200 Non-Certificated Salaries	398,415	320,459	355,994	35,535	11
525,301	697,237	682,484	3500 Employee Benefits	714,975	649,424	687,682	38,258	6
<u>1,864,765</u>	<u>2,287,037</u>	<u>2,238,933</u>	Subtotal - Personnel Services	<u>2,240,712</u>	<u>2,116,382</u>	<u>2,196,737</u>	<u>80,355</u>	<u>4</u>
1,250	1,000	1,250	4100 Professional and Technical Services	-	-	-	-	-
674	1,333	1,201	4200 Staff Travel	1,000	1,057	1,000	(57)	(5)
14,343	12,914	15,390	4300 Utility Services	14,248	14,248	16,748	2,500	18
120,647	146,568	139,534	4350 Energy	145,200	145,200	102,665	(42,535)	(29)
3,619	3,954	4,157	4400 Other Purchased Services	2,824	3,783	3,092	(691)	(18)
36,710	79,025	37,899	4500 Supplies, Materials, and Media	21,392	47,466	20,803	(26,663)	(56)
780	800	800	4900 Other Expenses	2,172	1,096	2,172	1,076	98
<u>178,023</u>	<u>245,594</u>	<u>200,231</u>	Subtotal - Other	<u>186,836</u>	<u>212,850</u>	<u>146,480</u>	<u>(66,370)</u>	<u>(31)</u>
<u>7,589</u>	<u>4,630</u>	<u>9,115</u>	5100 Equipment	-	1,535	-	(1,535)	-
<u>\$ 2,050,377</u>	<u>\$ 2,537,261</u>	<u>\$ 2,448,279</u>	Location Totals	<u>\$ 2,427,548</u>	<u>\$ 2,330,767</u>	<u>\$ 2,343,217</u>	<u>\$ 12,450</u>	<u>1</u>



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
185.00	169.00	194.00	Enrollment in ADM (PS-2)	163.00	190.00	161.00

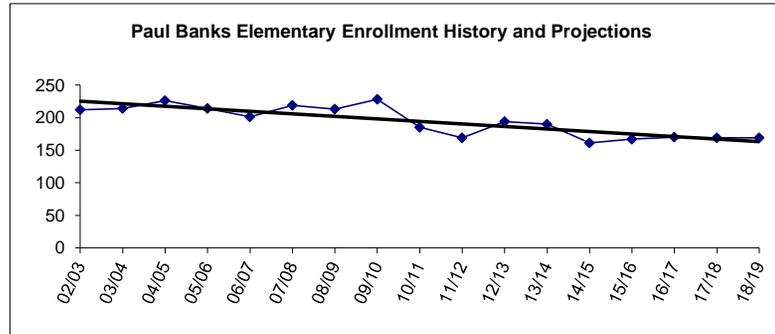
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.00	11.00	11.00	Teacher (Includes Quest)	11.00	11.00	10.50
1.00	1.00	1.00	Specialist*	1.00	1.30	1.30
3.00	4.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>15.00</u>	<u>17.00</u>	<u>16.00</u>	Certificated Subtotal	<u>16.00</u>	<u>16.30</u>	<u>15.80</u>
5.28	9.68	7.04	Special Ed Aide	7.04	4.40	4.40
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	1.50	2.00	2.00
<u>9.54</u>	<u>13.94</u>	<u>11.30</u>	Non-Certificated Subtotal	<u>10.80</u>	<u>8.66</u>	<u>8.66</u>
<u>24.54</u>	<u>30.94</u>	<u>27.30</u>	Total	<u>26.80</u>	<u>24.96</u>	<u>24.46</u>

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

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



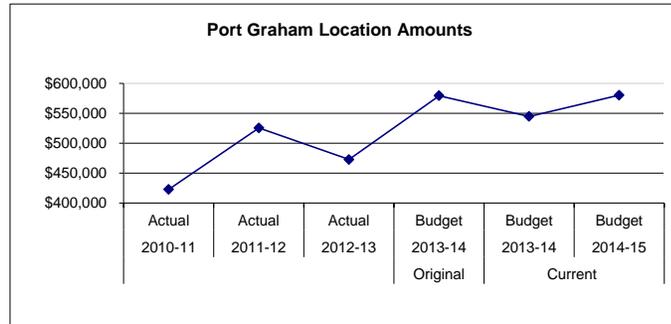
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 40 Port Graham Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 122,954	\$ 167,792	\$ 104,465	3100 Certificated Salaries	\$ 166,947	\$ 142,557	\$ 89,041	\$ (53,516)	(38)
51,223	51,249	58,282	3200 Non-Certificated Salaries	67,366	69,747	106,630	36,883	53
87,958	91,887	70,838	3500 Employee Benefits	124,763	112,374	123,997	11,623	10
<u>262,135</u>	<u>310,928</u>	<u>233,585</u>	Subtotal - Personnel Services	<u>359,076</u>	<u>324,678</u>	<u>319,668</u>	<u>(5,010)</u>	(2)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,800	2,387	6,359	4200 Staff Travel	5,000	4,535	5,156	621	14
600	2,741	2,200	4250 Student Travel	-	1,025	-	(1,025)	(100)
38,830	98,684	92,620	4300 Utility Services	111,200	111,200	151,200	40,000	36
99,809	73,578	108,591	4350 Energy	84,233	84,233	93,992	9,759	12
9,043	8,963	3,321	4400 Other Purchased Services	12,248	4,299	3,549	(750)	(17)
6,311	25,594	16,506	4500 Supplies, Materials, and Media	5,135	11,036	4,480	(6,556)	(59)
2,581	2,698	1,807	4900 Other Expenses	2,542	2,614	2,302	(312)	(12)
<u>159,974</u>	<u>214,645</u>	<u>231,404</u>	Subtotal - Other	<u>220,358</u>	<u>218,942</u>	<u>260,679</u>	<u>41,737</u>	19
<u>672</u>	<u>-</u>	<u>7,807</u>	5100 Equipment	<u>-</u>	<u>1,150</u>	<u>-</u>	<u>(1,150)</u>	-
<u>\$ 422,781</u>	<u>\$ 525,573</u>	<u>\$ 472,796</u>	Location Totals	<u>\$ 579,434</u>	<u>\$ 544,770</u>	<u>\$ 580,347</u>	<u>\$ 35,577</u>	7



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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 40 Port Graham Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
20.00	21.00	19.00	Enrollment in ADM (K-12)	22.00	20.00	20.00

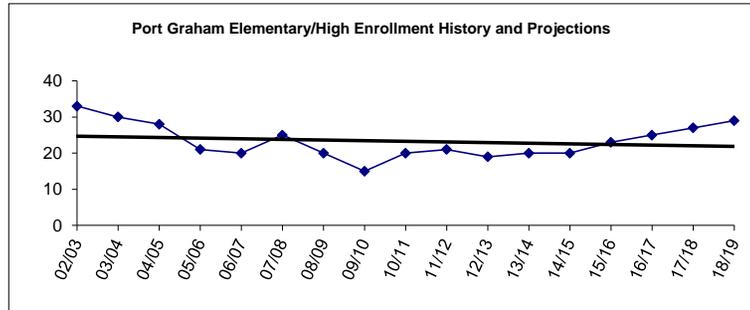
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.20	0.20
1.00	2.00	1.00	Teacher (Includes Quest)	2.00	2.00	1.00
-	-	-	Specialist*	-	0.20	0.20
0.40	0.25	0.20	Special Ed Teacher**	0.20	0.10	0.10
<u>1.90</u>	<u>2.75</u>	<u>1.70</u>	Certificated Subtotal	<u>2.70</u>	<u>2.50</u>	<u>1.50</u>
0.63	0.63	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	0.88
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.06</u>	<u>2.06</u>	<u>2.31</u>	Non-Certificated Subtotal	<u>2.31</u>	<u>2.31</u>	<u>3.19</u>
<u>3.96</u>	<u>4.81</u>	<u>4.01</u>	Total	<u>5.01</u>	<u>4.81</u>	<u>4.69</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.



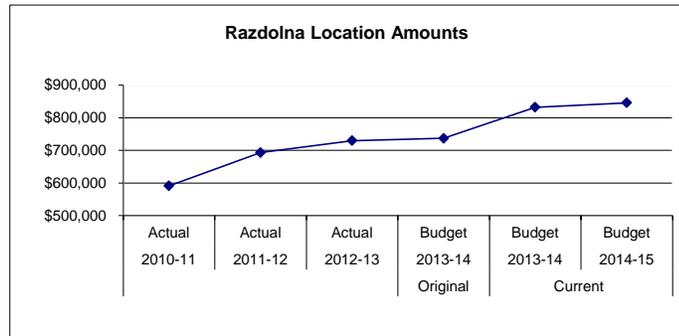
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 49 Razdolna Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 286,188	\$ 313,835	\$ 313,550	3100 Certificated Salaries	\$ 360,315	\$ 397,904	\$ 411,912	\$ 14,008	4
73,949	82,519	110,202	3200 Non-Certificated Salaries	95,421	101,735	103,633	1,898	2
157,164	176,660	198,674	3500 Employee Benefits	218,597	226,879	244,651	17,772	8
<u>517,301</u>	<u>573,014</u>	<u>622,426</u>	Subtotal - Personnel Services	<u>674,333</u>	<u>726,518</u>	<u>760,196</u>	<u>33,678</u>	5
658	571	595	4200 Staff Travel	750	844	750	(94)	(11)
2,646	2,588	3,074	4300 Utility Services	4,062	4,262	8,312	4,050	95
14,338	15,867	16,819	4350 Energy	16,000	16,000	15,675	(325)	(2)
29,692	29,825	31,012	4400 Other Purchased Services	30,126	48,589	48,452	(137)	(0)
17,048	70,192	32,440	4500 Supplies, Materials, and Media	10,604	34,927	11,295	(23,632)	(68)
663	700	1,041	4900 Other Expenses	1,041	1,041	1,041	-	-
<u>65,045</u>	<u>119,743</u>	<u>84,981</u>	Subtotal - Other	<u>62,583</u>	<u>105,663</u>	<u>85,525</u>	<u>(20,138)</u>	(19)
9,156	229	22,151	5100 Equipment	-	-	-	-	-
<u>\$ 591,502</u>	<u>\$ 692,986</u>	<u>\$ 729,558</u>	Location Totals	<u>\$ 736,916</u>	<u>\$ 832,181</u>	<u>\$ 845,721</u>	<u>\$ 13,540</u>	2



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
63.00	63.00	76.00	Enrollment in ADM (K-12)	77.00	77.00	83.00

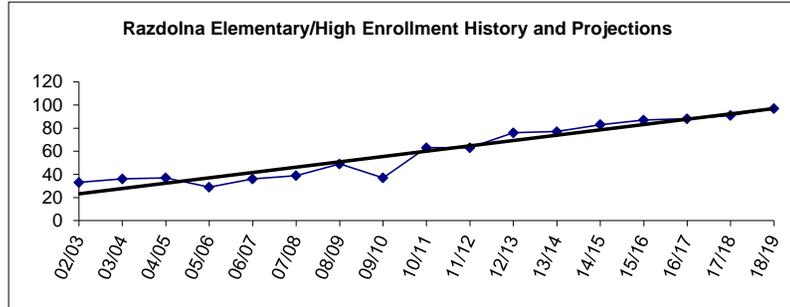
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	4.50	Teacher (Includes Quest)	5.00	5.50	5.50
0.13	-	-	Specialist*	-	-	-
0.20	0.25	0.10	Special Ed Teacher**	0.10	0.10	0.10
<u>5.33</u>	<u>5.25</u>	<u>5.10</u>	Certificated Subtotal	<u>5.60</u>	<u>6.10</u>	<u>6.10</u>
0.81	0.88	1.32	Aide	1.32	1.32	1.32
0.10	0.20	0.15	Nurse***	0.15	0.15	0.15
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.63	0.63	0.63	Custodian	0.63	0.63	0.63
<u>2.42</u>	<u>2.59</u>	<u>2.98</u>	Non-Certificated Subtotal	<u>2.98</u>	<u>2.98</u>	<u>2.98</u>
<u>7.75</u>	<u>7.84</u>	<u>8.08</u>	Total	<u>8.58</u>	<u>9.08</u>	<u>9.08</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.

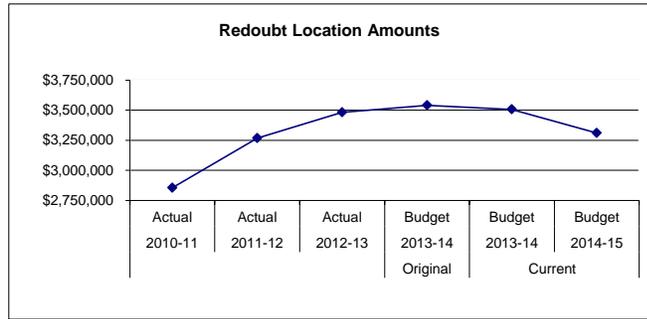


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,598,416	\$ 1,798,236	\$ 1,898,706	3100 Certificated Salaries	\$ 1,923,436	\$ 1,812,935	\$ 1,701,595	\$ (111,340)	(6)
329,482	377,577	430,259	3200 Non-Certificated Salaries	423,715	463,258	460,850	(2,408)	(1)
726,987	837,242	934,422	3500 Employee Benefits	1,031,689	984,107	987,894	3,787	0
<u>2,654,885</u>	<u>3,013,055</u>	<u>3,263,387</u>	Subtotal - Personnel Services	<u>3,378,840</u>	<u>3,260,300</u>	<u>3,150,339</u>	<u>(109,961)</u>	<u>(3)</u>
-	3,940	-	4100 Professional and Technical Services	-	-	-	-	-
488	2,103	2,885	4200 Staff Travel	500	517	500	(17)	(3)
7,235	8,664	7,364	4300 Utility Services	9,475	9,475	9,475	-	-
100,211	92,011	96,515	4350 Energy	96,614	96,614	96,246	(368)	(0)
5,847	6,920	6,857	4400 Other Purchased Services	7,032	8,771	7,339	(1,432)	(16)
61,361	140,696	104,328	4500 Supplies, Materials, and Media	47,840	129,349	46,649	(82,700)	(64)
680	796	700	4900 Other Expenses	1,221	1,292	1,221	(71)	(5)
<u>175,822</u>	<u>255,130</u>	<u>218,649</u>	Subtotal - Other	<u>162,682</u>	<u>246,018</u>	<u>161,430</u>	<u>(84,588)</u>	<u>(34)</u>
25,478	305	421	5100 Equipment	-	990	-	(990)	-
<u>\$ 2,856,185</u>	<u>\$ 3,268,490</u>	<u>\$ 3,482,457</u>	Location Totals	<u>\$ 3,541,522</u>	<u>\$ 3,507,308</u>	<u>\$ 3,311,769</u>	<u>\$ (195,539)</u>	<u>(6)</u>



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
393.00	388.00	409.00	Enrollment in ADM (K-6)	385.00	390.00	372.00

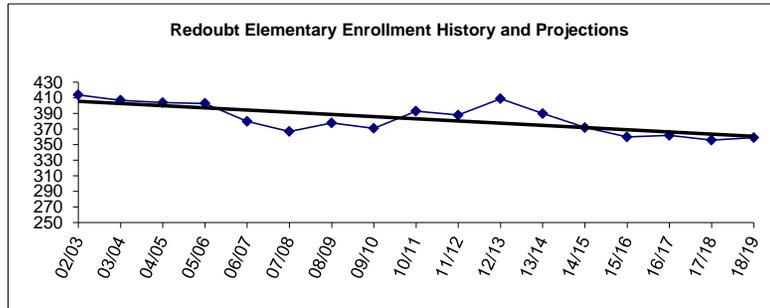
FTE's Included In Current Budget

1.00	1.00	1.60	Administrator	2.00	1.00	1.00
20.00	20.50	21.50	Teacher (Includes Quest)	21.00	22.00	19.50
2.10	2.00	1.90	Specialist*	1.90	1.90	1.90
2.00	3.00	3.00	Special Ed Teacher**	3.00	2.00	2.00
<u>25.10</u>	<u>26.50</u>	<u>28.00</u>	Certificated Subtotal	<u>27.90</u>	<u>26.90</u>	<u>24.40</u>
2.64	2.64	4.57	Special Ed Aide	4.57	4.93	4.93
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	2.00	2.00	2.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>8.46</u>	<u>8.46</u>	<u>10.39</u>	Non-Certificated Subtotal	<u>10.89</u>	<u>11.25</u>	<u>11.25</u>
<u>33.56</u>	<u>34.96</u>	<u>38.39</u>	Total	<u>38.79</u>	<u>38.15</u>	<u>35.65</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.

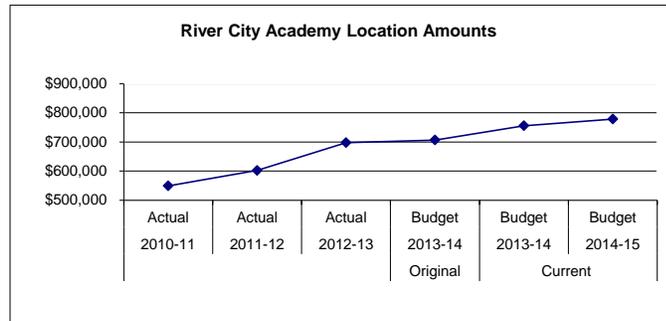


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 330,916	\$ 371,123	\$ 444,064	3100 Certificated Salaries	\$ 452,481	\$ 466,841	\$ 499,841	\$ 33,000	1
57,334	39,571	39,656	3200 Non-Certificated Salaries	38,543	44,953	45,486	533	10
145,532	155,068	185,453	3500 Employee Benefits	200,719	198,421	218,277	19,856	10
<u>533,782</u>	<u>565,762</u>	<u>669,173</u>	Subtotal - Personnel Services	<u>691,743</u>	<u>710,215</u>	<u>763,604</u>	<u>53,389</u>	<u>8</u>
550	523	567	4200 Staff Travel	750	2,298	750	(1,548)	(67)
225	156	238	4300 Utility Services	827	827	827	-	-
1,029	660	633	4400 Other Purchased Services	1,682	1,912	1,776	(136)	(7)
7,915	30,395	23,356	4500 Supplies, Materials, and Media	10,965	26,053	11,224	(14,829)	(57)
663	1,195	714	4900 Other Expenses	474	820	474	(346)	(42)
<u>10,382</u>	<u>32,929</u>	<u>25,508</u>	Subtotal - Other	<u>14,698</u>	<u>31,910</u>	<u>15,051</u>	<u>(16,859)</u>	<u>(53)</u>
4,407	3,336	2,812	5100 Equipment	-	13,274	-	(13,274)	-
<u>\$ 548,571</u>	<u>\$ 602,027</u>	<u>\$ 697,493</u>	Location Totals	<u>\$ 706,441</u>	<u>\$ 755,399</u>	<u>\$ 778,655</u>	<u>\$ 36,530</u>	<u>5</u>



River City Academy (RCA) serves students in grades 7-12, and is housed inside the Soldotna Prep School building. RCA is a small school of choice and offers a performance-based curriculum, which allows students to work at their individual level and pace, but provides the structure and support of a classroom. Progress at RCA is measured by performance on the KPBSD standards and students demonstrate proficiency in each standard. Students take ownership for their individual learning and are actively involved in the culture of the school. Core academic requirements are met during the regular semesters and January Interim classes meet elective needs. RCA students demonstrate a desire to take responsibility for their education and excel in a small school setting.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
64.00	73.00	76.00	Enrollment in ADM (7-12)	75.00	70.00	75.00

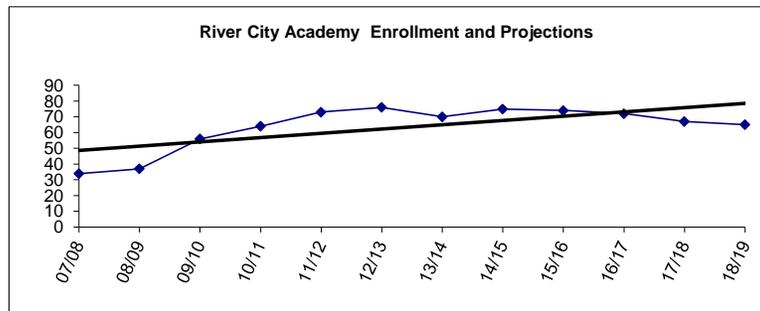
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
3.00	3.00	4.00	Teacher	4.00	4.00	4.25
0.15	0.55	0.64	Specialist*	0.64	0.57	0.57
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>5.15</u>	<u>5.55</u>	<u>6.64</u>	Certificated Subtotal	<u>6.64</u>	<u>6.57</u>	<u>6.82</u>
0.08	0.08	0.03	Special Ed Aide	0.03	-	-
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
0.50	-	-	Custodian	-	-	-
<u>1.59</u>	<u>1.09</u>	<u>1.04</u>	Non-Certificated Subtotal	<u>1.04</u>	<u>1.01</u>	<u>1.01</u>
<u>6.74</u>	<u>6.64</u>	<u>7.68</u>	Totals	<u>7.68</u>	<u>7.58</u>	<u>7.83</u>

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

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

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

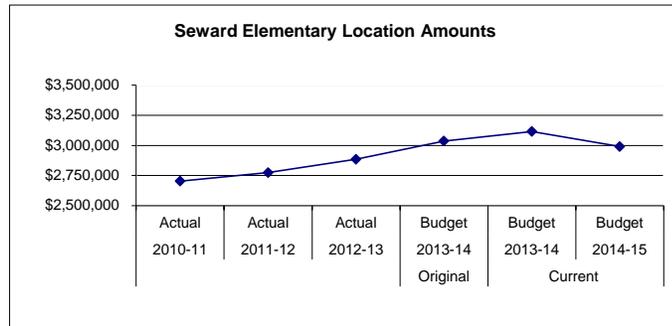


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,429,801	\$ 1,398,237	\$ 1,459,088	3100 Certificated Salaries	\$ 1,497,958	\$ 1,544,960	\$ 1,478,356	\$ (66,604)	(4)
314,944	339,969	348,346	3200 Non-Certificated Salaries	401,030	406,668	402,458	(4,210)	(1)
683,705	716,881	784,644	3500 Employee Benefits	894,877	879,279	875,434	(3,845)	(0)
<u>2,428,450</u>	<u>2,455,087</u>	<u>2,592,078</u>	Subtotal - Personnel Services	<u>2,793,865</u>	<u>2,830,907</u>	<u>2,756,248</u>	<u>(74,659)</u>	<u>(3)</u>
2,196	2,301	1,954	4200 Staff Travel	1,750	2,966	1,750	(1,216)	(41)
38,191	28,122	29,005	4300 Utility Services	29,200	29,200	26,500	(2,700)	(9)
152,609	168,977	164,815	4350 Energy	164,223	164,223	162,133	(2,090)	(1)
3,996	4,386	4,162	4400 Other Purchased Services	5,244	4,678	5,205	527	11
58,256	107,948	75,943	4500 Supplies, Materials, and Media	39,983	82,150	36,792	(45,358)	(55)
869	899	880	4900 Other Expenses	1,165	920	1,165	245	27
<u>256,117</u>	<u>312,633</u>	<u>276,759</u>	Subtotal - Other	<u>241,565</u>	<u>284,137</u>	<u>233,545</u>	<u>(50,592)</u>	<u>(18)</u>
18,259	6,176	15,340	5100 Equipment	-	530	-	(530)	-
<u>\$ 2,702,826</u>	<u>\$ 2,773,896</u>	<u>\$ 2,884,177</u>	Location Totals	<u>\$ 3,035,430</u>	<u>\$ 3,115,574</u>	<u>\$ 2,989,793</u>	<u>\$ (125,781)</u>	<u>(4)</u>



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
278.00	286.00	336.00	Enrollment in ADM (PS-6)	321.00	338.00	282.00

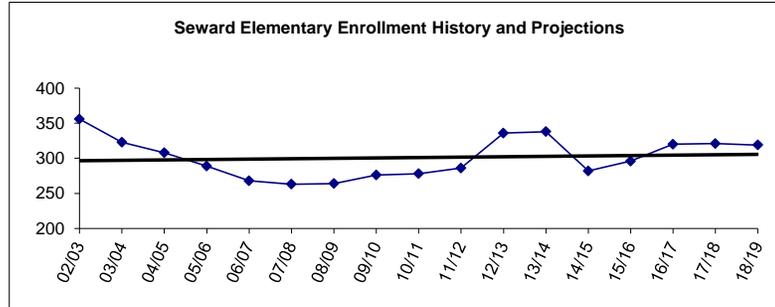
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.20	14.60	16.82	Teacher (Includes Quest)	17.22	16.92	15.12
2.10	1.43	1.50	Specialist*	1.50	1.50	1.50
4.75	4.45	3.75	Special Ed Teacher**	3.75	3.75	3.75
<u>22.05</u>	<u>21.48</u>	<u>23.07</u>	Certificated Subtotal	<u>23.47</u>	<u>23.17</u>	<u>21.37</u>
3.83	4.40	5.28	Special Ed Aide	5.28	5.28	5.28
0.44	0.38	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodian	3.00	3.00	2.50
<u>8.65</u>	<u>9.16</u>	<u>10.10</u>	Non-Certificated Subtotal	<u>11.10</u>	<u>11.10</u>	<u>10.60</u>
<u>30.70</u>	<u>30.64</u>	<u>33.17</u>	Total	<u>34.57</u>	<u>34.27</u>	<u>31.97</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.

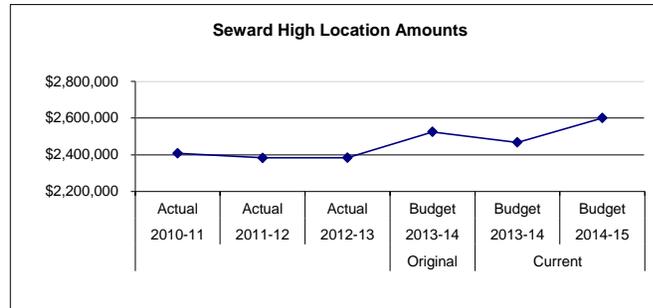


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 978,790	\$ 919,935	\$ 935,815	3100 Certificated Salaries	\$ 989,079	\$ 974,450	\$ 1,038,467	\$ 64,017	7
346,433	362,019	408,154	3200 Non-Certificated Salaries	381,171	415,588	418,842	3,254	1
481,145	504,001	553,573	3500 Employee Benefits	603,562	602,369	653,269	50,900	8
<u>1,806,368</u>	<u>1,785,955</u>	<u>1,897,542</u>	Subtotal - Personnel Services	<u>1,973,812</u>	<u>1,992,407</u>	<u>2,110,578</u>	<u>118,171</u>	<u>6</u>
-	-	-	4100 Professional and Technical Services	-	1,800	-	(1,800)	-
2,541	2,825	5,077	4200 Staff Travel	2,500	4,636	2,500	(2,136)	(46)
16,225	25,628	21,425	4250 Student Travel	-	19,585	-	(19,585)	(100)
124,541	100,327	104,680	4300 Utility Services	106,500	107,700	99,500	(8,200)	(8)
381,069	380,352	222,476	4350 Energy	383,450	210,631	327,966	117,335	56
3,281	6,295	13,600	4400 Other Purchased Services	17,339	6,437	17,823	11,386	177
51,864	70,777	89,887	4500 Supplies, Materials, and Media	36,931	105,283	38,208	(67,075)	(64)
3,590	3,061	3,865	4900 Other Expenses	4,581	4,499	4,581	82	2
<u>583,111</u>	<u>589,265</u>	<u>461,010</u>	Subtotal - Other	<u>551,301</u>	<u>460,571</u>	<u>490,578</u>	<u>31,807</u>	<u>7</u>
<u>17,738</u>	<u>7,632</u>	<u>25,387</u>	5100 Equipment	<u>-</u>	<u>14,333</u>	<u>-</u>	<u>(14,333)</u>	<u>-</u>
<u>\$ 2,407,217</u>	<u>\$ 2,382,852</u>	<u>\$ 2,383,939</u>	Location Totals	<u>\$ 2,525,113</u>	<u>\$ 2,467,311</u>	<u>\$ 2,601,156</u>	<u>\$ 135,645</u>	<u>5</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2013-14 Budget
165.00	177.00	182.00	Enrollment in ADM (9-12)	175.00	175.00	182.00

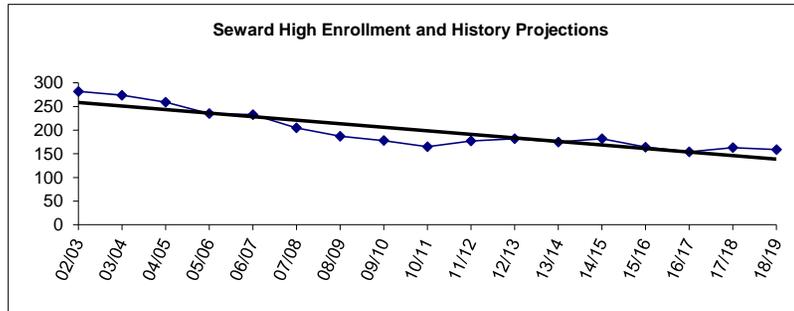
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.10	8.60	8.80	Teacher (Includes Quest)	9.30	9.19	9.69
1.70	1.80	1.80	Specialist*	1.80	1.83	1.83
2.00	1.05	1.00	Special Ed Teacher**	1.00	1.00	1.00
13.80	12.45	12.60	Certificated Subtotal	13.10	13.02	13.52
0.88	1.76	2.64	Special Ed Aide	2.64	3.08	3.08
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
3.31	3.00	3.00	Support	3.00	3.00	3.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
7.35	7.92	8.80	Non-Certificated Subtotal	8.80	9.24	9.24
21.15	20.37	21.40	Total	21.90	22.26	22.76

* "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.



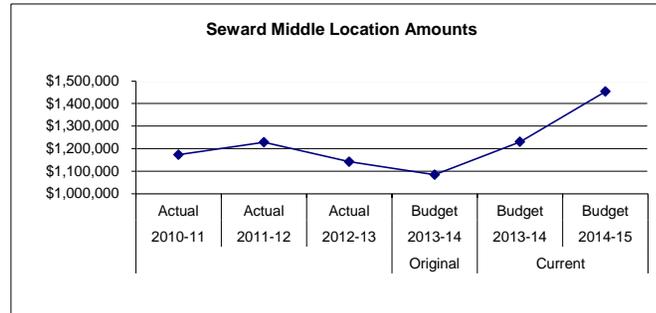
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 14 Seward Middle School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 494,232	\$ 503,031	\$ 444,326	3100 Certificated Salaries	\$ 418,530	\$ 491,058	\$ 659,656	\$ 168,598	34
174,061	191,691	177,296	3200 Non-Certificated Salaries	171,713	172,350	186,595	14,245	8
256,665	288,496	267,586	3500 Employee Benefits	273,091	289,067	377,264	88,197	31
<u>924,958</u>	<u>983,218</u>	<u>889,208</u>	Subtotal - Personnel Services	<u>863,334</u>	<u>952,475</u>	<u>1,223,515</u>	<u>271,040</u>	<u>28</u>
2,053	2,352	1,972	4200 Staff Travel	1,250	2,660	1,350	(1,310)	(49)
3,250	4,065	3,568	4250 Student Travel	-	3,375	-	(3,375)	(100)
64,922	45,490	42,380	4300 Utility Services	46,200	46,400	51,200	4,800	10
140,652	152,923	164,971	4350 Energy	154,000	154,000	152,849	(1,151)	(1)
1,259	1,093	1,917	4400 Other Purchased Services	2,241	1,820	2,989	1,169	64
23,060	37,940	23,910	4500 Supplies, Materials, and Media	14,630	53,956	18,896	(35,060)	(65)
810	713	786	4900 Other Expenses	2,395	671	2,295	1,624	242
<u>236,006</u>	<u>244,576</u>	<u>239,504</u>	Subtotal - Other	<u>220,716</u>	<u>262,882</u>	<u>229,579</u>	<u>(33,303)</u>	<u>(13)</u>
<u>11,566</u>	<u>498</u>	<u>12,810</u>	5100 Equipment	-	14,548	-	(14,548)	-
<u>\$ 1,172,530</u>	<u>\$ 1,228,292</u>	<u>\$ 1,141,522</u>	Location Totals	<u>\$ 1,084,050</u>	<u>\$ 1,229,905</u>	<u>\$ 1,453,094</u>	<u>\$ 223,189</u>	<u>18</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
94.00	78.00	83.00	Enrollment in ADM (7-12)	77.00	81.00	118.00

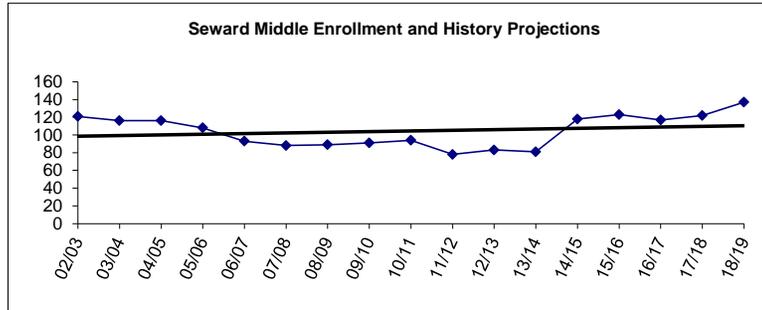
FTE's Included In Current Budget

0.50	0.80	0.80	Administrator	0.50	0.80	0.80
5.15	4.90	4.68	Teacher (Includes Quest)	4.43	4.96	7.46
0.60	0.32	-	Specialist*	-	-	-
1.00	1.25	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.25</u>	<u>7.27</u>	<u>6.48</u>	Certificated Subtotal	<u>5.93</u>	<u>6.76</u>	<u>9.26</u>
1.32	2.20	1.32	Special Ed Aide	1.32	0.88	0.88
0.44	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>4.67</u>	<u>5.55</u>	<u>4.67</u>	Non-Certificated Subtotal	<u>4.23</u>	<u>4.23</u>	<u>4.23</u>
<u>11.92</u>	<u>12.82</u>	<u>11.15</u>	Totals	<u>10.16</u>	<u>10.99</u>	<u>13.49</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.

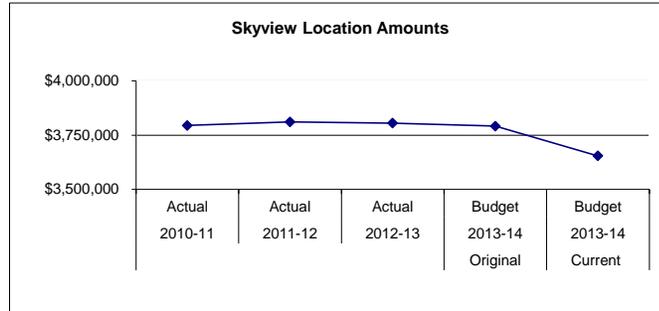


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,833,385	\$ 1,789,312	\$ 1,764,045	3100 Certificated Salaries	\$ 1,766,442	\$ 1,701,691	\$ -	\$ (1,701,691)	(100)
528,673	559,468	551,782	3200 Non-Certificated Salaries	536,757	524,117	-	(524,117)	(100)
896,141	915,016	943,130	3500 Employee Benefits	1,009,537	914,988	-	(914,988)	(100)
<u>3,258,199</u>	<u>3,263,796</u>	<u>3,258,957</u>	Subtotal - Personnel Services	<u>3,312,736</u>	<u>3,140,796</u>	<u>-</u>	<u>(3,140,796)</u>	<u>(100)</u>
-	-	575	4100 Professional and Technical Services	-	600	-	(600)	(100)
7,105	7,833	8,879	4200 Staff Travel	5,000	9,843	-	(9,843)	(100)
19,240	24,750	23,308	4250 Student Travel	-	24,307	-	(24,307)	(100)
14,153	12,876	15,745	4300 Utility Services	13,950	13,805	-	(13,805)	(100)
336,023	352,539	327,767	4350 Energy	371,506	371,506	-	(371,506)	(100)
9,221	5,857	6,192	4400 Other Purchased Services	19,642	19,056	-	(19,056)	(100)
95,622	124,829	128,930	4500 Supplies, Materials, and Media	63,481	52,168	-	(52,168)	(100)
5,581	5,165	6,135	4900 Other Expenses	5,426	5,998	-	(5,998)	(100)
<u>486,945</u>	<u>533,849</u>	<u>517,531</u>	Subtotal - Other	<u>479,005</u>	<u>497,283</u>	<u>-</u>	<u>(497,283)</u>	<u>(100)</u>
49,092	13,297	28,988	5100 Equipment	-	16,809	-	(16,809)	(100)
<u>\$ 3,794,236</u>	<u>\$ 3,810,942</u>	<u>\$ 3,805,476</u>	Location Totals	<u>\$ 3,791,741</u>	<u>\$ 3,654,888</u>	<u>\$ -</u>	<u>\$ (3,654,888)</u>	<u>(100)</u>



Skyview High School serves students in grades 9-12, and is located just outside the city limits of Soldotna. Students enjoy a wide variety of academic, vocational, and extra-curricular offerings ranging from credit recovery to Advanced Placement courses. Staff collaboration efforts in programs such as ZAP (Zeros Aren't Permitted) and Freshman House have resulted in graduation rates that exceed the state target while keeping drop-out rates low. Other activities such as Student Council, National Honor Society, Classroom WithOut Walls, Mock Trial, Battle of the Books, Robotics, performing arts and fine art performances, and numerous sports programs help our students excel in school, and prepare them for the future.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
333.00	363.00	323.00	Enrollment in ADM (9-12)	340.00	261.00	-

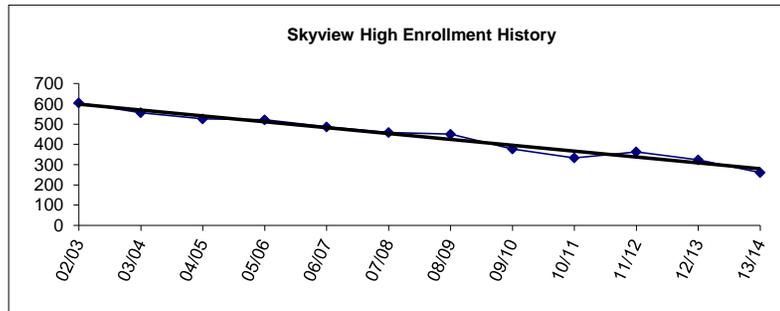
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	1.50	1.00	-
20.00	18.00	18.20	Teacher (Includes Quest)	18.50	16.50	-
2.45	2.15	2.76	Specialist*	2.76	2.64	-
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	-
27.45	25.15	25.96	Certificated Subtotal	25.76	23.14	-
2.82	2.82	1.82	Special Ed Aide	1.82	1.76	-
0.44	0.44	0.44	Aide	0.44	0.44	-
0.88	0.88	0.87	Nurse***	0.87	0.74	-
4.00	4.00	4.00	Support	4.00	3.51	-
4.00	4.50	4.50	Custodians	4.50	4.50	-
12.14	12.64	11.63	Non-Certificated Subtotal	11.63	10.95	-
39.59	37.79	37.59	Total	37.39	34.09	-

* "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.

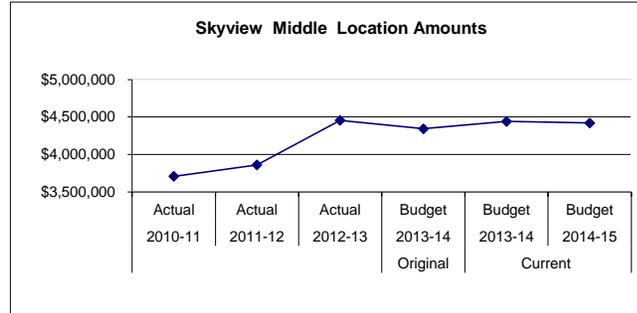


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,124,284	\$ 2,106,312	\$ 2,401,347	3100 Certificated Salaries	\$ 2,351,703	\$ 2,360,169	\$ 2,322,276	\$ (37,893)	(2)
401,117	425,391	519,650	3200 Non-Certificated Salaries	511,071	527,516	583,755	56,239	11
900,083	988,257	1,185,519	3500 Employee Benefits	1,230,677	1,219,252	1,264,377	45,125	4
<u>3,425,484</u>	<u>3,519,960</u>	<u>4,106,516</u>	Subtotal - Personnel Services	<u>4,093,451</u>	<u>4,106,937</u>	<u>4,170,408</u>	<u>63,471</u>	<u>2</u>
282	716	34	4200 Staff Travel	750	350	750	400	114
5,018	6,890	6,541	4250 Student Travel	-	6,874	-	(6,874)	(100)
7,375	11,429	12,844	4300 Utility Services	11,455	12,480	12,955	475	4
151,221	161,055	181,351	4350 Energy	172,121	172,121	166,904	(5,217)	(3)
4,624	5,698	5,842	4400 Other Purchased Services	6,785	7,113	7,004	(109)	(2)
76,926	115,024	125,953	4500 Supplies, Materials, and Media	55,985	122,283	59,532	(62,751)	(51)
1,461	1,480	1,428	4900 Other Expenses	2,297	2,154	2,297	143	7
<u>246,907</u>	<u>302,292</u>	<u>333,993</u>	Subtotal - Other	<u>249,393</u>	<u>323,375</u>	<u>249,442</u>	<u>(73,933)</u>	<u>(23)</u>
34,771	36,379	14,788	5100 Equipment	-	10,827	-	(10,827)	-
<u>\$ 3,707,162</u>	<u>\$ 3,858,631</u>	<u>\$ 4,455,297</u>	Location Totals	<u>\$ 4,342,844</u>	<u>\$ 4,441,139</u>	<u>\$ 4,419,850</u>	<u>\$ (21,289)</u>	<u>(0)</u>



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
371.00	401.00	404.00	Enrollment in ADM (7-8)	369.00	367.00	380.00

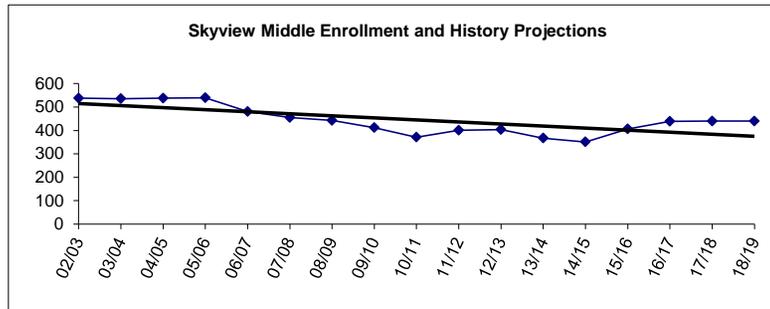
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.50	20.50	21.50	Teacher (Includes Quest)	20.50	21.50	19.00
2.00	2.00	2.50	Specialist*	2.50	2.79	2.79
4.50	4.50	6.50	Special Ed Teacher**	6.50	6.00	6.00
<u>29.00</u>	<u>29.00</u>	<u>32.50</u>	Certificated Subtotal	<u>31.50</u>	<u>32.29</u>	<u>29.79</u>
2.64	4.40	6.16	Special Ed Aide	6.16	6.16	6.16
1.32	1.32	1.32	Aide	1.32	1.32	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	3.50
<u>10.84</u>	<u>12.60</u>	<u>14.36</u>	Non-Certificated Subtotal	<u>14.36</u>	<u>14.36</u>	<u>13.92</u>
<u>39.84</u>	<u>41.60</u>	<u>46.86</u>	Total	<u>45.86</u>	<u>46.65</u>	<u>43.71</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.

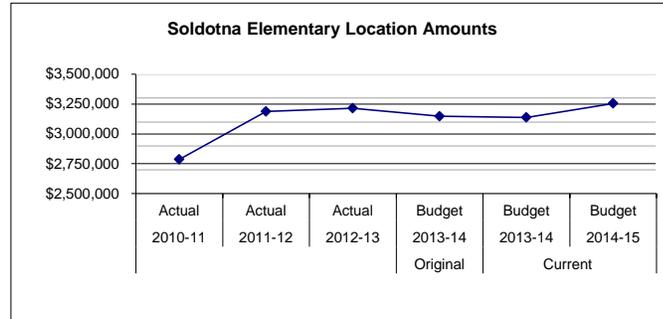


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,496,641	\$ 1,636,958	\$ 1,599,709	3100 Certificated Salaries	\$ 1,543,863	\$ 1,552,295	\$ 1,606,989	\$ 54,694	4
389,606	468,559	510,077	3200 Non-Certificated Salaries	514,419	479,167	516,208	37,041	8
720,986	867,925	918,543	3500 Employee Benefits	961,789	923,875	991,798	67,923	7
<u>2,607,233</u>	<u>2,973,442</u>	<u>3,028,329</u>	Subtotal - Personnel Services	<u>3,020,071</u>	<u>2,955,337</u>	<u>3,114,995</u>	<u>159,658</u>	<u>5</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	500	1,106	750	(356)	(32)
-	-	-	4250 Student Travel	50	50	50	-	-
5,644	6,146	7,094	4300 Utility Services	6,899	6,899	6,899	-	-
85,324	88,936	106,463	4350 Energy	82,270	82,270	93,574	11,304	14
4,074	5,146	5,474	4400 Other Purchased Services	4,041	6,153	4,930	(1,223)	(20)
48,065	109,082	59,854	4500 Supplies, Materials, and Media	32,282	84,401	33,200	(51,201)	(61)
1,052	1,021	800	4900 Other Expenses	1,466	1,216	1,216	-	-
<u>144,159</u>	<u>210,331</u>	<u>179,685</u>	Subtotal - Other	<u>127,508</u>	<u>182,095</u>	<u>140,619</u>	<u>(41,476)</u>	<u>(23)</u>
<u>34,891</u>	<u>3,997</u>	<u>7,574</u>	5100 Equipment	-	642	-	(642)	-
<u>\$ 2,786,283</u>	<u>\$ 3,187,770</u>	<u>\$ 3,215,588</u>	Location Totals	<u>\$ 3,147,579</u>	<u>\$ 3,138,074</u>	<u>\$ 3,255,614</u>	<u>\$ 117,540</u>	<u>4</u>



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
286.00	291.00	293.00	Enrollment in ADM (PS-6)	265.00	295.00	269.00

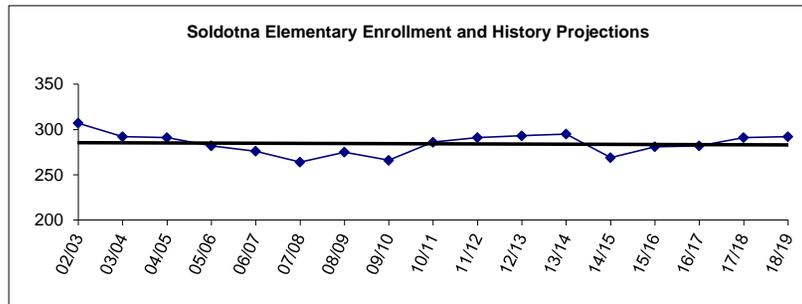
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.53	14.52	15.50	Teacher (Includes Quest)	14.50	14.55	14.55
3.10	3.05	1.73	Specialist*	1.73	1.78	1.78
4.00	4.75	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>21.63</u>	<u>23.32</u>	<u>23.23</u>	Certificated Subtotal	<u>22.23</u>	<u>22.33</u>	<u>22.33</u>
6.66	9.30	8.95	Special Ed Aide	8.95	8.42	8.42
0.45	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
1.00	1.00	1.00	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>11.17</u>	<u>13.80</u>	<u>13.45</u>	Non-Certificated Subtotal	<u>13.95</u>	<u>13.42</u>	<u>13.42</u>
<u>32.80</u>	<u>37.12</u>	<u>36.68</u>	Total	<u>36.18</u>	<u>35.75</u>	<u>35.75</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.

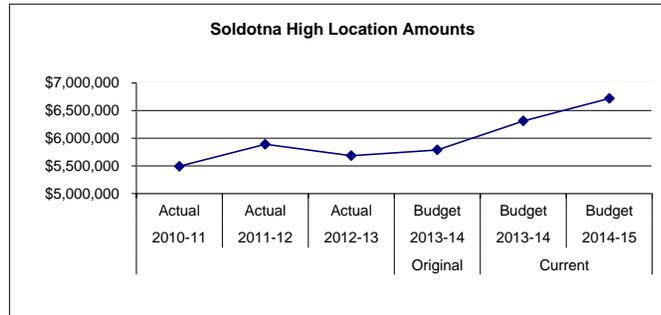


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,646,534	\$ 2,743,281	\$ 2,608,363	3100 Certificated Salaries	\$ 2,638,234	\$ 2,831,933	\$ 3,157,169	\$ 325,236	11
891,796	976,103	967,181	3200 Non-Certificated Salaries	970,224	1,005,170	1,089,964	84,794	8
1,346,822	1,492,060	1,500,918	3500 Employee Benefits	1,625,577	1,688,585	1,944,369	255,784	15
<u>4,885,152</u>	<u>5,211,444</u>	<u>5,076,462</u>	Subtotal - Personnel services	<u>5,234,035</u>	<u>5,525,688</u>	<u>6,191,502</u>	<u>665,814</u>	12
-	-	-	4100 Professional and Technical Services	-	1,800		(1,800)	(100)
9,514	10,667	11,207	4200 Staff Travel	5,000	8,835	5,000	(3,835)	(43)
31,066	37,329	30,032	4250 Student Travel	-	31,423	-	(31,423)	(100)
27,220	24,118	25,472	4300 Utility Services	24,883	24,883	24,883	-	-
332,338	361,233	343,443	4350 Energy	395,776	395,776	345,672	(50,104)	(13)
20,537	22,640	22,113	4400 Other Purchased Services	30,928	19,009	33,058	14,049	74
134,091	162,486	157,120	4500 Supplies, Materials, and Media	92,626	252,377	108,964	(143,413)	(57)
7,310	7,153	7,729	4900 Other Expenses	7,244	9,372	7,244	(2,128)	(23)
<u>562,076</u>	<u>625,626</u>	<u>597,116</u>	Subtotal - Other	<u>556,457</u>	<u>743,475</u>	<u>524,821</u>	<u>(218,654)</u>	(29)
<u>45,871</u>	<u>53,142</u>	<u>10,789</u>	5100 Equipment	-	42,214	-	(42,214)	(100)
<u>\$ 5,493,099</u>	<u>\$ 5,890,212</u>	<u>\$ 5,684,367</u>	Location Totals	<u>\$ 5,790,492</u>	<u>\$ 6,311,377</u>	<u>\$ 6,716,323</u>	<u>\$ 404,946</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11	2011-12	2012-13	Account Description	2013-14	Current	2014-15
Actual	Actual	Actual		Budget	2013-14	Budget
508.00	494.00	472.00	Enrollment in ADM (9-12)	475.00	531.00	587.00

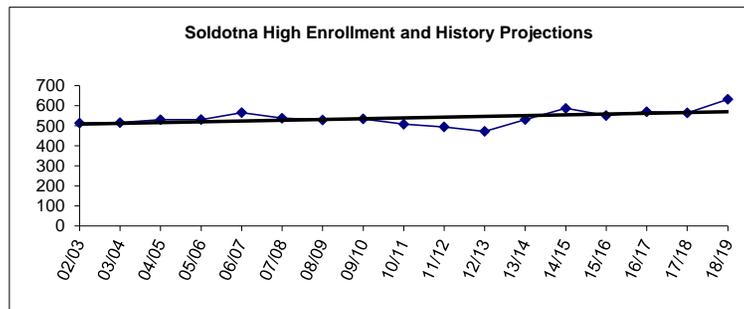
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.50	25.50	24.60	Teacher (Includes Quest)	25.10	28.10	32.10
3.25	2.90	3.45	Specialist*	3.45	3.85	3.85
6.00	6.00	5.00	Special Ed Teacher**	5.00	5.58	5.58
<u>36.75</u>	<u>36.40</u>	<u>35.05</u>	Certificated Subtotal	<u>35.55</u>	<u>39.53</u>	<u>43.53</u>
11.62	13.38	12.52	Special Ed Aide	12.52	13.11	13.11
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	1.00
5.00	5.00	5.00	Support	5.00	5.00	5.50
5.50	5.50	5.50	Custodian	5.50	5.50	6.00
<u>23.44</u>	<u>25.20</u>	<u>24.34</u>	Non-Certificated Subtotal	<u>24.34</u>	<u>24.93</u>	<u>26.05</u>
<u>60.19</u>	<u>61.60</u>	<u>59.39</u>	Total	<u>59.89</u>	<u>64.46</u>	<u>69.58</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.



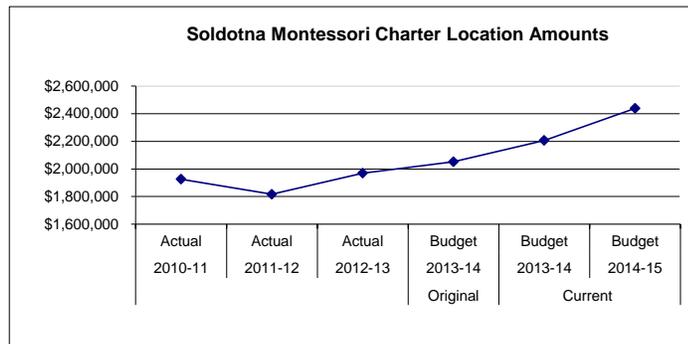
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 64 Soldotna Montessori Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 844,393	\$ 763,620	\$ 846,719	3100 Certificated Salaries	\$ 861,680	\$ 839,114	\$ 861,311	\$ 22,197	3
289,041	293,926	308,936	3200 Non-Certificated Salaries	302,902	325,423	315,338	(10,085)	(3)
457,803	454,190	502,247	3500 Employee Benefits	555,796	555,841	570,489	14,648	3
<u>1,591,237</u>	<u>1,511,736</u>	<u>1,657,902</u>	Subtotal - Personnel Services	<u>1,720,378</u>	<u>1,720,378</u>	<u>1,747,138</u>	<u>26,760</u>	2
105,175	91,204	46,917	4100 Professional and Technical Services	105,000	77,400	46,900	(30,500)	(39)
12,095	29,064	33,812	4200 Staff Travel	12,400	33,109	500	(32,609)	(98)
16,301	78	14	4250 Student Travel	-	180	-	(180)	-
2,456	2,665	3,099	4300 Utility Services	2,300	2,300	2,300	-	-
34,413	35,869	23,412	4350 Energy	30,000	30,000	30,000	-	-
4,288	3,581	4,037	4400 Other Purchased Services	945	4,216	1,250	(2,966)	(70)
69,406	49,151	99,061	4500 Supplies, Materials, and Media	51,254	121,965	48,285	(73,680)	(60)
3,955	709	715	4900 Other Expenses	35,451	101,974	467,404	365,430	358
86,937	85,520	90,173	4950 Indirect Costs	93,840	93,840	84,975	(8,865)	(9)
<u>335,026</u>	<u>297,841</u>	<u>301,240</u>	Subtotal - Other	<u>331,190</u>	<u>464,984</u>	<u>681,614</u>	<u>216,630</u>	47
-	7,128	9,627	5100 Equipment	-	20,971	10,117	(10,854)	100
<u>\$ 1,926,263</u>	<u>\$ 1,816,705</u>	<u>\$ 1,968,769</u>	Location Totals	<u>\$ 2,051,568</u>	<u>\$ 2,206,333</u>	<u>\$ 2,438,869</u>	<u>\$ 232,536</u>	11



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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 64 Soldotna Montessori Charter School

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
160.00	165.00	164.00	Enrollment in ADM (K-8)	165.00	165.00	165.00

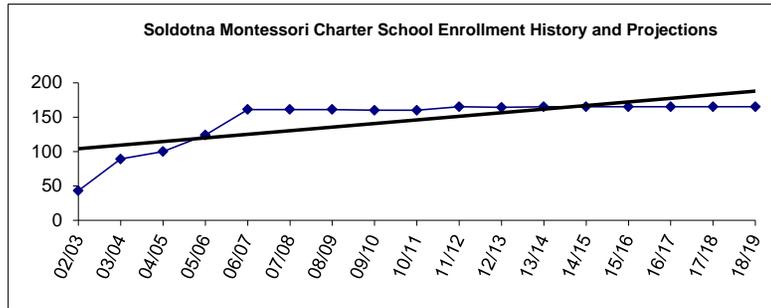
FTE's Included In Current Budget

0.35	0.35	0.49	Administrator	0.49	0.49	0.49
10.45	9.45	9.50	Teacher (Includes Quest)	9.50	9.45	9.45
-	-	0.47	Specialist*	0.47	0.37	0.37
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.80</u>	<u>10.80</u>	<u>11.46</u>	Certificated Subtotal	<u>11.46</u>	<u>11.31</u>	<u>11.31</u>
2.83	2.64	2.20	Special Ed Aide	2.20	2.20	2.20
5.24	5.12	5.03	Aide	5.03	5.28	5.28
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>10.39</u>	<u>10.08</u>	<u>9.55</u>	Non-Certificated Subtotal	<u>9.55</u>	<u>9.80</u>	<u>9.80</u>
<u>22.19</u>	<u>20.88</u>	<u>21.01</u>	Total	<u>21.01</u>	<u>21.11</u>	<u>21.11</u>

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

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

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



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ 1,018,338	\$ 1,018,338	100
-	-	-	3200 Non-Certificated Salaries	-	-	314,614	314,614	100
-	-	-	3500 Employee Benefits	-	-	605,052	605,052	100
-	-	-	Subtotal - Personnel Services	-	-	1,938,004	1,938,004	100
-	-	-	4200 Staff Travel	-	-	2,100	2,100	100
-	-	-	4300 Utility Services	-	-	9,964	9,964	100
-	-	-	4350 Energy	-	-	166,904	166,904	100
-	-	-	4400 Other Purchased Services	-	-	2,613	2,613	100
-	-	-	4500 Supplies, Materials, and Media	-	-	37,035	37,035	100
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	218,616	218,616	100
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,156,620</u>	<u>\$ 2,156,620</u>	100

Soldotna Prep will be a new school for FY15, created by moving incoming 9th graders from the area to a separate building.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

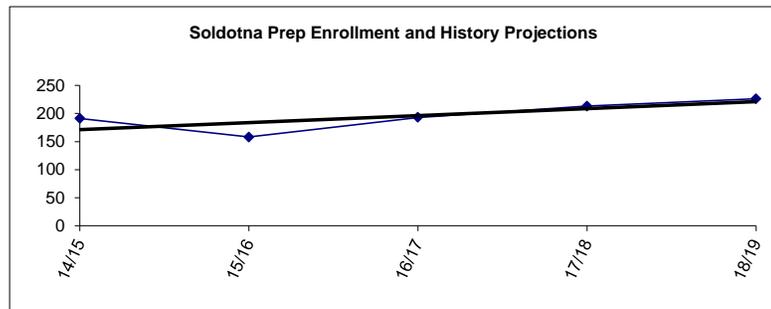
Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
-	-	-	Enrollment in ADM (7-8)	-	-	191.00
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	1.00
-	-	-	Teacher (Includes Quest)	-	-	9.00
-	-	-	Specialist*	-	-	1.00
-	-	-	Special Ed Teacher**	-	-	3.00
-	-	-	Certificated Subtotal	-	-	14.00
-	-	-	Special Ed Aide	-	-	1.76
-	-	-	Aide	-	-	0.44
-	-	-	Nurse***	-	-	0.74
-	-	-	Support	-	-	1.50
-	-	-	Custodian	-	-	3.00
-	-	-	Non-Certificated Subtotal	-	-	7.44
-	-	-	Total	-	-	21.44

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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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 04 Spring Creek

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 220,998	\$ 201,876	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
24,588	15,318	-	3200 Non-Certificated Salaries	-	-	-	-	-
87,412	83,591	-	3500 Employee Benefits	-	-	-	-	-
<u>332,998</u>	<u>300,785</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,167	479	-	4200 Staff Travel	-	-	-	-	-
254	127	-	4300 Utility Services	-	-	-	-	-
117	65	-	4400 Other Purchased Services	-	-	-	-	-
7,219	2,997	-	4500 Supplies, Materials, and Media	-	-	-	-	-
698	539	-	4900 Other Expenses	-	-	-	-	-
<u>9,455</u>	<u>4,207</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 342,453</u>	<u>\$ 304,992</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Spring Creek School provides educational services for students in grades 9 through 12 who are incarcerated at the Spring Creek Correctional Center, Seward, Alaska. This school closed in FY12 and moved to Anchorage.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures
Location: 04 Spring Creek

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
19.00	11.00	-	Enrollment in ADM (9-12)	-	-	-

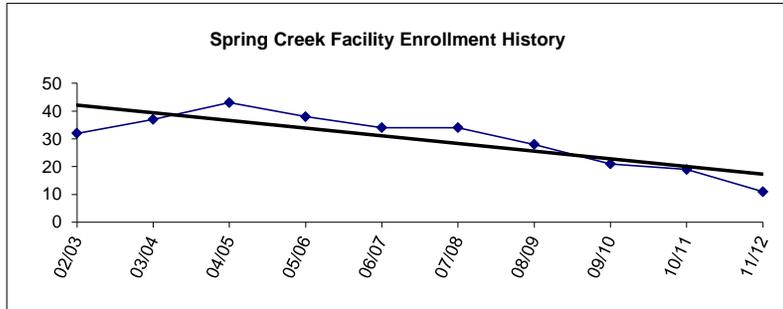
FTE's Included In Current Budget

1.00	0.80	-	Administrator	-	-	-
2.00	2.00	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.00</u>	<u>2.80</u>	<u>-</u>	Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
<u>0.88</u>	<u>0.50</u>	<u>-</u>	Support	<u>-</u>	<u>-</u>	<u>-</u>
<u>0.88</u>	<u>0.50</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>3.88</u></u>	<u><u>3.30</u></u>	<u><u>-</u></u>	Total	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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

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

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

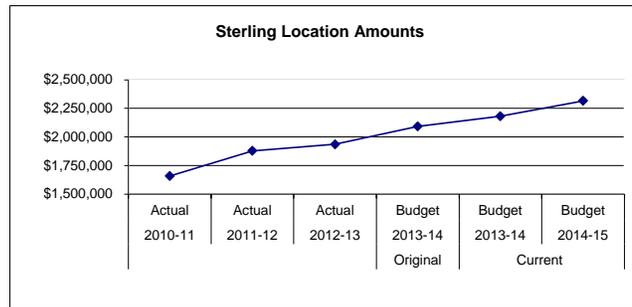


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 928,809	\$ 1,006,583	\$ 1,020,859	3100 Certificated Salaries	\$ 1,107,332	\$ 1,120,382	\$ 1,166,217	\$ 45,835	4
167,467	213,295	235,717	3200 Non-Certificated Salaries	237,645	272,849	321,801	48,952	18
420,113	480,139	529,367	3500 Employee Benefits	632,488	640,292	714,417	74,125	12
<u>1,516,389</u>	<u>1,700,017</u>	<u>1,785,943</u>	Subtotal - Personnel Services	<u>1,977,465</u>	<u>2,033,523</u>	<u>2,202,435</u>	<u>168,912</u>	8
-	9,399	-	4100 Professional and Technical Services	-	-	-	-	-
2,025	3,441	4,293	4200 Staff Travel	2,200	3,780	3,609	(171)	(5)
-	-	-	4250 Student Travel	-	-	-	-	-
8,678	8,534	7,250	4300 Utility Services	10,200	10,200	10,200	-	-
70,072	73,177	71,843	4350 Energy	74,941	74,941	71,698	(3,243)	(4)
2,985	3,091	2,500	4400 Other Purchased Services	2,860	3,469	3,236	(233)	(7)
30,394	68,661	48,997	4500 Supplies, Materials, and Media	23,173	53,935	24,530	(29,405)	(55)
779	562	588	4900 Other Expenses	710	710	710	-	-
<u>114,933</u>	<u>166,865</u>	<u>135,471</u>	Subtotal - Other	<u>114,084</u>	<u>147,035</u>	<u>113,983</u>	<u>(33,052)</u>	(22)
<u>26,394</u>	<u>10,833</u>	<u>13,824</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,657,716</u>	<u>\$ 1,877,715</u>	<u>\$ 1,935,238</u>	Location Totals	<u>\$ 2,091,549</u>	<u>\$ 2,180,558</u>	<u>\$ 2,316,418</u>	<u>\$ 135,860</u>	6



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
154.00	167.00	189.00	Enrollment in ADM (K-6)	190.00	208.00	200.00

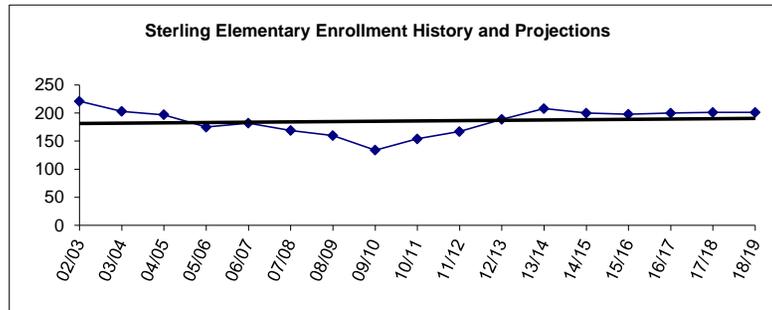
FTE's Included In Current Budget

1.00	0.80	0.80	Administrator	1.00	1.00	1.00
10.50	11.50	12.00	Teacher (Includes Quest)	13.00	13.30	13.30
1.10	1.10	0.60	Specialist*	0.60	0.60	0.60
2.00	2.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>14.60</u>	<u>15.40</u>	<u>16.40</u>	Certificated Subtotal	<u>17.60</u>	<u>17.90</u>	<u>17.90</u>
1.76	3.52	3.52	Special Ed Aide	3.52	3.52	4.40
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	2.00	2.00	2.00
<u>4.99</u>	<u>6.75</u>	<u>6.75</u>	Non-Certificated Subtotal	<u>7.25</u>	<u>7.78</u>	<u>8.66</u>
<u>19.59</u>	<u>22.15</u>	<u>23.15</u>	Total	<u>24.85</u>	<u>25.68</u>	<u>26.56</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.

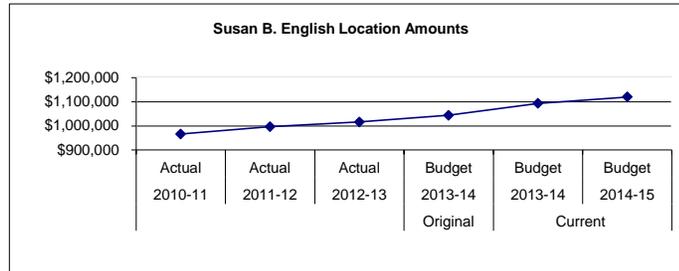


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 271,296	\$ 265,147	\$ 261,464	3100 Certificated Salaries	\$ 268,333	\$ 314,904	\$ 326,666	\$ 11,762	4
179,685	185,582	201,975	3200 Non-Certificated Salaries	225,952	208,589	224,625	16,036	8
198,085	208,025	229,427	3500 Employee Benefits	243,933	246,010	272,383	26,373	11
<u>649,066</u>	<u>658,754</u>	<u>692,866</u>	Subtotal - Personnel Services	<u>738,218</u>	<u>769,503</u>	<u>823,674</u>	<u>54,171</u>	<u>7</u>
-	-	2,194	4100 Professional and Technical Services	-	-	-	-	-
2,996	4,479	3,264	4200 Staff Travel	6,000	5,650	6,000	350	6
5,411	6,766	4,779	4250 Student Travel	-	4,441	-	(4,441)	(100)
29,079	26,581	26,492	4300 Utility Services	28,715	28,965	27,215	(1,750)	(6)
229,731	239,885	235,360	4350 Energy	247,000	247,000	234,992	(12,008)	(5)
4,435	4,111	6,008	4400 Other Purchased Services	5,131	5,245	8,365	3,120	59
20,202	47,781	29,299	4500 Supplies, Materials, and Media	15,166	22,419	15,871	(6,548)	(29)
3,993	3,724	3,316	4900 Other Expenses	3,714	4,280	3,714	(566)	(13)
<u>295,847</u>	<u>333,327</u>	<u>310,712</u>	Subtotal - Other	<u>305,726</u>	<u>318,000</u>	<u>296,157</u>	<u>(21,843)</u>	<u>(7)</u>
<u>21,571</u>	<u>4,710</u>	<u>12,321</u>	5100 Equipment	<u>-</u>	<u>5,893</u>	<u>-</u>	<u>(5,893)</u>	<u>(100)</u>
<u>\$ 966,484</u>	<u>\$ 996,791</u>	<u>\$ 1,015,899</u>	Location Totals	<u>\$ 1,043,944</u>	<u>\$ 1,093,396</u>	<u>\$ 1,119,831</u>	<u>\$ 26,435</u>	<u>2</u>



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2010-11 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
46.00	43.00	40.00	Enrollment in ADM (K-12)	43.00	48.00	47.00

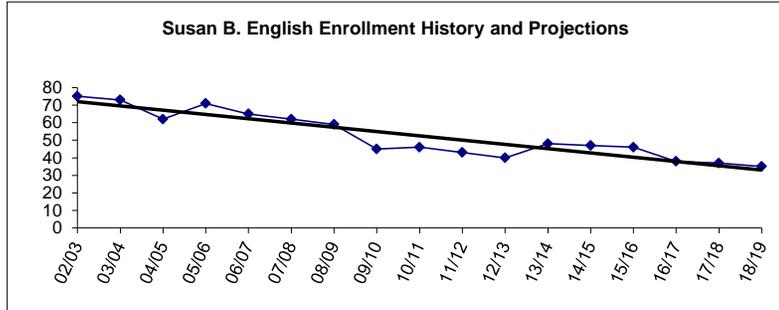
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.50	3.50	3.00	Teacher (Includes Quest)	3.00	3.50	3.50
-	-	-	Specialist*	-	0.20	0.20
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.50</u>	<u>4.50</u>	<u>4.00</u>	Certificated Subtotal	<u>4.00</u>	<u>4.70</u>	<u>4.70</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.10	0.10	0.10	Nurse***	0.10	0.10	0.10
1.38	1.38	1.51	Support	1.88	1.51	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.36</u>	<u>4.36</u>	<u>4.49</u>	Non-Certificated Subtotal	<u>4.86</u>	<u>4.49</u>	<u>4.86</u>
<u>8.86</u>	<u>8.86</u>	<u>8.49</u>	Total	<u>8.86</u>	<u>9.19</u>	<u>9.56</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.

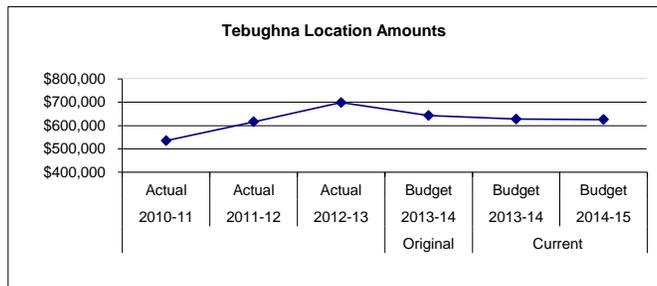


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 216,299	\$ 223,722	\$ 275,313	3100 Certificated Salaries	\$ 253,253	\$ 235,682	\$ 227,915	\$ (7,767)	(3)
63,295	65,597	77,761	3200 Non-Certificated Salaries	71,069	73,100	73,131	31	0
117,014	123,548	153,746	3500 Employee Benefits	144,789	130,801	139,082	8,281	6
<u>396,608</u>	<u>412,867</u>	<u>506,820</u>	Subtotal - Personnel Services	<u>469,111</u>	<u>439,583</u>	<u>440,128</u>	<u>545</u>	<u>0</u>
3,856	3,847	4,428	4200 Staff Travel	7,500	6,614	7,500	886	13
650	750	600	4250 Student Travel	-	600	-	(600)	(100)
27,487	41,926	43,855	4300 Utility Services	41,560	41,710	66,350	24,640	59
83,266	103,770	90,903	4350 Energy	106,000	104,162	93,118	(11,044)	(11)
5,972	3,484	6,448	4400 Other Purchased Services	5,302	5,338	4,892	(446)	(8)
9,798	40,108	22,474	4500 Supplies, Materials, and Media	8,430	22,638	8,469	(14,169)	(63)
7,751	5,671	5,685	4900 Other Expenses	5,685	7,905	5,685	(2,220)	(28)
<u>138,780</u>	<u>199,556</u>	<u>174,393</u>	Subtotal - Other	<u>174,477</u>	<u>188,967</u>	<u>186,014</u>	<u>(2,953)</u>	<u>(2)</u>
-	4,209	17,965	5100 Equipment	-	-	-	-	-
<u>\$ 535,388</u>	<u>\$ 616,632</u>	<u>\$ 699,178</u>	Location Totals	<u>\$ 643,588</u>	<u>\$ 628,550</u>	<u>\$ 626,142</u>	<u>\$ (2,408)</u>	<u>(0)</u>



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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
35.00	41.00	40.00	Enrollment in ADM (K-12)	34.00	35.00	36.00

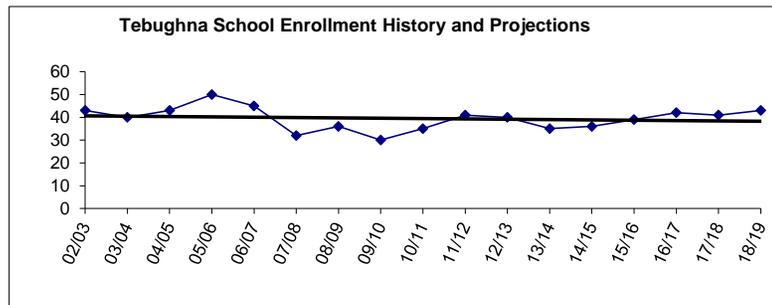
FTE's Included in Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
2.50	2.50	3.00	Teacher (Includes Quest)	2.00	2.00	2.00
0.10	0.05	-	Specialist *	-	-	-
0.50	0.50	1.00	Special Ed Teacher**	1.00	0.50	0.50
<u>3.60</u>	<u>3.55</u>	<u>4.50</u>	Certificated Subtotal	<u>3.50</u>	<u>3.00</u>	<u>3.00</u>
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>1.88</u>	<u>1.96</u>	Non-Certificated Subtotal	<u>1.96</u>	<u>1.96</u>	<u>1.96</u>
<u>5.56</u>	<u>5.43</u>	<u>6.46</u>	Total	<u>5.46</u>	<u>4.96</u>	<u>4.96</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.

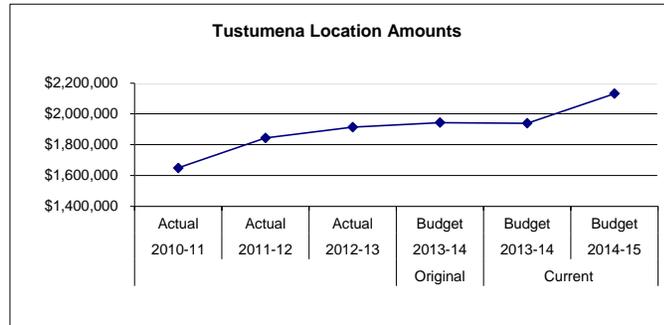


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 886,397	\$ 970,064	\$ 1,009,058	3100 Certificated Salaries	\$ 1,019,000	\$ 1,022,998	\$ 1,148,708	\$ 125,710	12
211,142	229,519	245,678	3200 Non-Certificated Salaries	243,448	236,890	248,440	11,550	5
407,368	465,073	505,820	3500 Employee Benefits	560,083	533,158	609,518	76,360	14
<u>1,504,907</u>	<u>1,664,656</u>	<u>1,760,556</u>	Subtotal - Personnel Services	<u>1,822,531</u>	<u>1,793,046</u>	<u>2,006,666</u>	<u>213,620</u>	<u>12</u>
2,643	2,105	1,800	4200 Staff Travel	2,258	2,281	2,258	(23)	(1)
2,517	2,611	2,605	4300 Utility Services	3,100	3,393	3,400	7	0
86,846	91,239	95,378	4350 Energy	91,273	91,273	91,155	(118)	(0)
2,347	2,510	3,716	4400 Other Purchased Services	2,425	2,895	2,921	26	1
27,621	65,921	40,570	4500 Supplies, Materials, and Media	20,697	44,752	23,134	(21,618)	(48)
888	700	700	4900 Other Expenses	1,009	1,009	1,009	-	-
<u>122,862</u>	<u>165,086</u>	<u>144,769</u>	Subtotal - Other	<u>120,762</u>	<u>145,603</u>	<u>123,877</u>	<u>(21,726)</u>	<u>(15)</u>
<u>20,551</u>	<u>13,287</u>	<u>8,022</u>	5100 Equipment	-	268	-	(268)	-
<u>\$ 1,648,320</u>	<u>\$ 1,843,029</u>	<u>\$ 1,913,347</u>	Location Totals	<u>\$ 1,943,293</u>	<u>\$ 1,938,917</u>	<u>\$ 2,130,543</u>	<u>\$ 191,626</u>	<u>10</u>



Tustumena Elementary School serves students in grades pre-school - 6, and is located in Kasilof, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1995. In addition to a rigorous core educational experience, this unique setting, 12 miles south of Soldotna, is ideal for enhances afterschool activities such as cross country skiing, cross country running, archers, Battle of the Books, forensics, and other clubs. Just on river drainage south of teh world famous Kenai River, this high achieving school and close-knit community are the best kept secrets in Alaska.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
157.00	169.00	162.00	Enrollment in ADM (K-6)	15.00	180.00	177.00

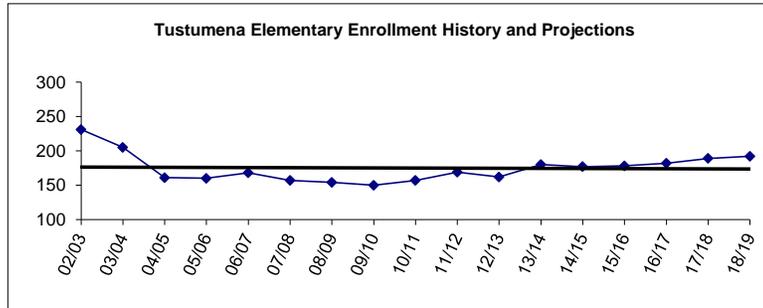
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.00	10.50	10.50	Teacher (Includes Quest)	10.50	10.20	11.70
0.80	0.50	1.16	Specialist*	1.16	0.86	0.86
1.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>12.80</u>	<u>14.00</u>	<u>14.66</u>	Certificated Subtotal	<u>14.66</u>	<u>14.06</u>	<u>15.56</u>
2.14	2.14	2.14	Special Ed Aide	2.14	2.14	2.14
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.88	0.88	Nurse***	0.88	0.71	0.71
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>5.87</u>	<u>6.40</u>	<u>6.40</u>	Non-Certificated Subtotal	<u>6.40</u>	<u>6.23</u>	<u>6.23</u>
<u>18.67</u>	<u>20.40</u>	<u>21.06</u>	Total	<u>21.06</u>	<u>20.29</u>	<u>21.79</u>

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

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



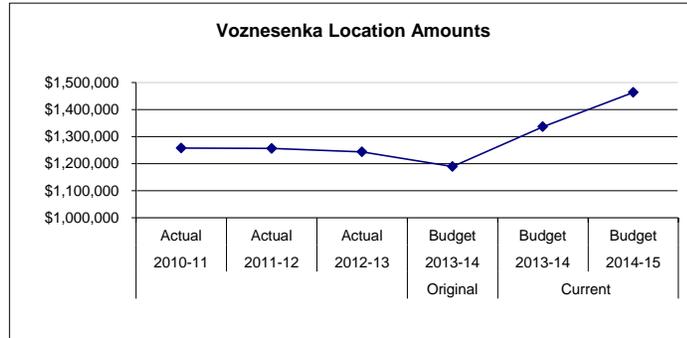
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 53 Voznesenka Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 622,205	\$ 554,906	\$ 535,978	3100 Certificated Salaries	\$ 510,976	\$ 579,075	\$ 685,114	\$ 106,039	18
188,653	207,912	208,947	3200 Non-Certificated Salaries	219,073	232,354	231,375	(979)	(0)
323,753	329,010	331,908	3500 Employee Benefits	340,846	356,824	419,203	62,379	17
<u>1,134,611</u>	<u>1,091,828</u>	<u>1,076,833</u>	Subtotal - Personnel Services	<u>1,070,895</u>	<u>1,168,253</u>	<u>1,335,692</u>	<u>167,439</u>	<u>14</u>
648	920	2,519	4200 Staff Travel	1,000	3,339	2,688	(651)	(19)
995	1,240	1,133	4250 Student Travel	-	1,189	-	(1,189)	(100)
3,608	3,531	4,953	4300 Utility Services	6,557	6,694	11,007	4,313	64
24,003	25,051	25,356	4350 Energy	26,200	26,200	25,062	(1,138)	(4)
71,148	70,536	71,859	4400 Other Purchased Services	71,033	72,618	74,389	1,771	2
19,009	59,278	47,918	4500 Supplies, Materials, and Media	12,534	48,798	13,989	(34,809)	(71)
1,271	1,258	1,280	4900 Other Expenses	1,280	1,414	1,280	(134)	(9)
<u>120,682</u>	<u>161,814</u>	<u>155,018</u>	Subtotal - Other	<u>118,604</u>	<u>160,252</u>	<u>128,415</u>	<u>(31,837)</u>	<u>(20)</u>
3,027	2,429	11,858	5100 Equipment	-	8,272	-	(8,272)	-
<u>\$ 1,258,320</u>	<u>\$ 1,256,071</u>	<u>\$ 1,243,709</u>	Location Totals	<u>\$ 1,189,499</u>	<u>\$ 1,336,777</u>	<u>\$ 1,464,107</u>	<u>\$ 127,330</u>	<u>10</u>



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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 53 Voznesenka Elementary / High

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
104.00	102.00	107.00	Enrollment in ADM (K-12)	97.00	110.00	105.00

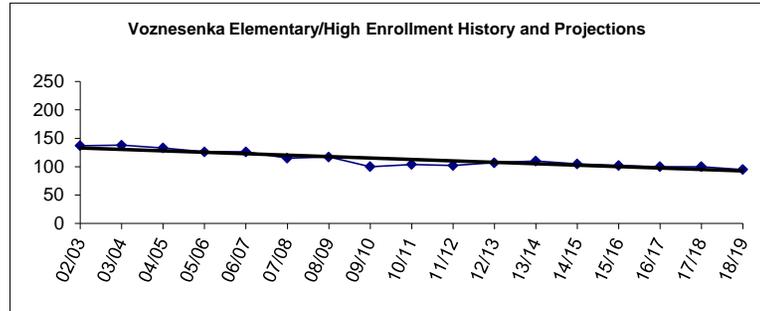
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.50	6.50	5.50	Teacher (Includes Quest)	5.00	5.50	7.00
0.13	-	-	Specialist*	-	0.30	0.30
1.80	1.60	1.70	Special Ed Teacher**	1.70	1.70	1.70
<u>8.93</u>	<u>8.60</u>	<u>7.70</u>	Certificated Subtotal	<u>7.20</u>	<u>8.00</u>	<u>9.50</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.63	2.64	2.64	Aide	2.64	2.64	2.64
0.21	0.27	0.20	Nurse***	0.20	0.20	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.88	0.88	0.75	Custodian	0.75	0.75	0.75
<u>5.60</u>	<u>5.67</u>	<u>5.47</u>	Non-Certificated Subtotal	<u>5.47</u>	<u>5.47</u>	<u>5.47</u>
<u>14.53</u>	<u>14.27</u>	<u>13.17</u>	Total	<u>12.67</u>	<u>13.47</u>	<u>14.97</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.

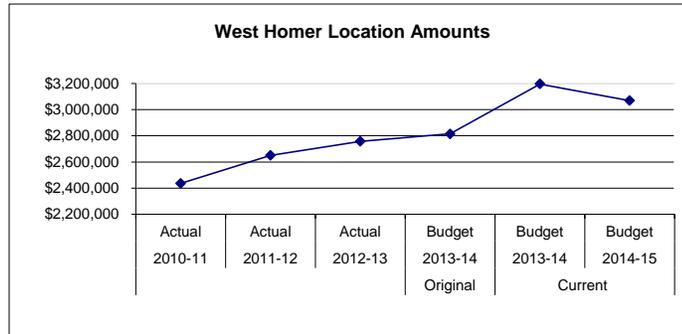


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,330,881	\$ 1,229,302	\$ 1,344,249	3100 Certificated Salaries	\$ 1,340,560	\$ 1,455,087	\$ 1,406,242	\$ (48,845)	(3)
258,541	414,225	399,641	3200 Non-Certificated Salaries	425,367	539,125	542,846	3,721	1
598,176	696,786	747,880	3500 Employee Benefits	814,420	916,013	935,253	19,240	2
<u>2,187,598</u>	<u>2,340,313</u>	<u>2,491,770</u>	Subtotal - Personnel Services	<u>2,580,347</u>	<u>2,910,225</u>	<u>2,884,341</u>	<u>(25,884)</u>	(1)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,192	601	4,710	4200 Staff Travel	3,161	1,636	3,161	1,525	93
11,936	10,480	11,715	4300 Utility Services	13,382	13,309	13,382	73	1
167,895	168,902	187,431	4350 Energy	184,000	184,000	134,143	(49,857)	(27)
6,036	6,688	5,100	4400 Other Purchased Services	3,644	5,360	4,105	(1,255)	(23)
48,664	93,108	55,105	4500 Supplies, Materials, and Media	28,972	69,774	28,698	(41,076)	(59)
770	856	820	4900 Other Expenses	750	920	750	(170)	(18)
<u>236,493</u>	<u>280,635</u>	<u>264,881</u>	5100 Equipment	<u>233,909</u>	<u>274,999</u>	<u>184,239</u>	<u>(90,760)</u>	(33)
<u>12,411</u>	<u>29,030</u>	<u>-</u>	Subtotal - Equipment	<u>-</u>	<u>10,514</u>	<u>-</u>	<u>(10,514)</u>	-
<u>\$ 2,436,502</u>	<u>\$ 2,649,978</u>	<u>\$ 2,756,651</u>	Location Totals	<u>\$ 2,814,256</u>	<u>\$ 3,195,738</u>	<u>\$ 3,068,580</u>	<u>\$ (127,158)</u>	(4)



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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
242.00	221.00	231.00	Enrollment in ADM (3-6)	237.00	232.00	227.00

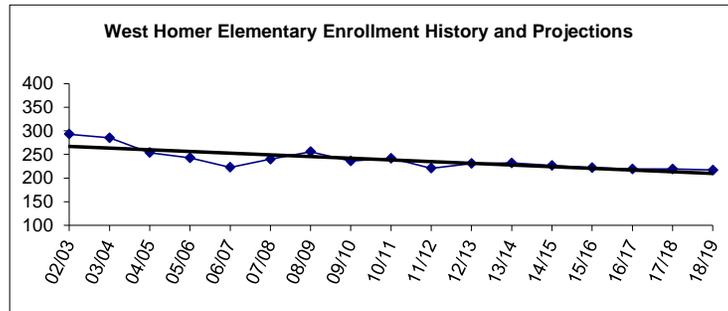
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.75	12.25	12.00	Teacher (Includes Quest)	12.00	13.00	11.50
1.35	1.35	1.38	Specialist*	1.38	1.38	1.38
3.00	3.00	4.00	Special Ed Teacher**	4.00	5.00	5.00
<u>20.10</u>	<u>17.60</u>	<u>18.38</u>	Certificated Subtotal	<u>18.38</u>	<u>20.38</u>	<u>18.88</u>
2.64	5.72	7.04	Special Ed Aide	7.04	9.68	9.68
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.62	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>7.70</u>	<u>10.83</u>	<u>12.15</u>	Non-Certificated Subtotal	<u>12.15</u>	<u>14.79</u>	<u>14.79</u>
<u>27.80</u>	<u>28.43</u>	<u>30.53</u>	Total	<u>30.53</u>	<u>35.17</u>	<u>33.67</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 41,464	\$ 46,412	\$ 34,596	3200 Non-Certificated Salaries	\$ 32,316	\$ 34,361	\$ 34,337	\$ (24)	(0)
82,870	80,681	80,907	3500 Employee Benefits	82,429	80,361	86,459	6,098	8
124,334	127,093	115,503	Subtotal - Personnel Services	114,745	114,722	120,796	6,074	
47,904	39,467	85,890	4100 Professional and Technical Services	70,000	95,000	100,000	5,000	5
41,271	44,147	43,080	4200 Staff Travel	48,250	48,250	44,550	(3,700)	(8)
638	8	160	4300 Utility Services	1,000	685	200	(485)	(71)
4,058	4,191	5,857	4400 Other Purchased Services	5,000	6,115	5,800	(315)	(5)
4,490	3,288	2,395	4500 Supplies, Materials, and Media	4,500	6,150	3,400	(2,750)	(45)
33,600	33,600	33,600	4800 Tuition and Stipends	33,600	33,600	33,600	-	-
27,338	28,399	27,836	4900 Other Expenses	30,000	27,550	28,900	-	-
159,299	153,100	198,818	Subtotal - Other	192,350	217,350	216,450	(2,250)	(1)
546	-	378	5100 Equipment	1,000	1,000	-	-	-
<u>\$ 284,179</u>	<u>\$ 280,193</u>	<u>\$ 314,699</u>	Location Totals	<u>\$ 308,095</u>	<u>\$ 333,072</u>	<u>\$ 337,246</u>	<u>\$ 3,824</u>	1

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	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
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Total	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 133,805	\$ 142,662	\$ 158,370	3100 Certificated Salaries	\$ 152,704	\$ 166,999	\$ 172,574	\$ 5,575	3
96,439	110,092	52,045	3200 Non-Certificated Salaries	94,402	103,869	100,326	(3,543)	(3)
71,563	80,372	84,534	3500 Employee Benefits	89,491	92,238	96,122	3,884	4
<u>301,807</u>	<u>333,126</u>	<u>294,949</u>	Subtotal - Personnel Services	<u>336,597</u>	<u>363,106</u>	<u>369,022</u>	<u>5,916</u>	<u>2</u>
6,527	37,017	24,250	4100 Professional and Technical Services	21,500	20,150	23,150	3,000	15
10,968	16,419	25,173	4200 Staff Travel	30,100	30,100	27,100	(3,000)	(10)
9,715	14,606	15,639	4300 Utility Services	11,500	11,500	11,500	-	-
1,634	2,766	2,823	4400 Other Purchased Services	6,200	6,140	6,700	560	9
13,247	13,370	15,518	4500 Supplies, Materials, and Media	16,250	22,257	16,800	(5,457)	(25)
929	3,657	2,530	4900 Other Expenses	6,000	5,690	5,500	(190)	(3)
<u>43,020</u>	<u>87,835</u>	<u>85,933</u>	Subtotal - Other	<u>91,550</u>	<u>95,837</u>	<u>90,750</u>	<u>(5,087)</u>	<u>(5)</u>
<u>25,973</u>	<u>450</u>	<u>3,041</u>	5100 Equipment	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>-</u>
<u>\$ 370,800</u>	<u>\$ 421,411</u>	<u>\$ 383,923</u>	Location Totals	<u>\$ 430,647</u>	<u>\$ 461,443</u>	<u>\$ 459,772</u>	<u>\$ (1,671)</u>	<u>(0)</u>

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Support	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Non-Certificated Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u><u>2.50</u></u>	<u><u>2.50</u></u>	<u><u>2.50</u></u>	Total	<u><u>2.50</u></u>	<u><u>2.50</u></u>	<u><u>2.50</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 72 Assistant Superintendent Instructional Support

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,049	\$ 7,776	\$ 7,640	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
150,578	165,812	164,915	3200 Non-Certificated Salaries	157,220	164,195	170,152	5,957	4
61,949	67,456	71,182	3500 Employee Benefits	71,666	72,852	75,880	3,028	4
<u>213,576</u>	<u>241,044</u>	<u>243,737</u>	Subtotal - Personnel Services	<u>228,886</u>	<u>237,047</u>	<u>246,032</u>	<u>8,985</u>	<u>4</u>
51,692	8,500	4,000	4100 Professional and Technical Services	-	-	-	-	-
7,081	8,281	10,600	4200 Staff Travel	10,500	10,500	10,800	300	3
4,475	3,605	4,180	4300 Utility Services	5,250	5,250	3,050	(2,200)	(42)
11,130	10,600	10,023	4350 Energy	12,716	12,716	10,396	-	-
240,045	248,608	266,700	4400 Other Purchased Services	255,500	255,500	255,100	(400)	(0)
851,996	902,163	804,155	4450 Insurance Premiums	804,155	478,107	573,090	94,983	20
12,733	108,071	11,529	4500 Supplies, Materials, and Media	11,625	12,394	12,900	506	4
400	26	1,423	4900 Other Expenses	1,125	425	1,237	812	191
<u>1,179,552</u>	<u>1,289,854</u>	<u>1,112,610</u>	Subtotal - Other	<u>1,100,871</u>	<u>774,892</u>	<u>866,573</u>	<u>94,001</u>	<u>12</u>
<u>156,541</u>	<u>109,453</u>	<u>284,226</u>	5100 Equipment	-	599	-	(599)	-
<u>\$ 1,549,669</u>	<u>\$ 1,640,351</u>	<u>\$ 1,640,573</u>	Location Totals	<u>\$ 1,329,757</u>	<u>\$ 1,012,538</u>	<u>\$ 1,112,605</u>	<u>\$ 100,067</u>	<u>10</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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 72 Assistant Superintendent Instructional Support

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 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	0.50	0.50	0.50
1.50	1.50	1.50	Non-Certified Subtotal	1.50	1.50	1.50
1.50	1.50	1.50	Total	1.50	1.50	1.50

* "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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 73 Assistant Superintendent Instruction

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 143,347	\$ 170,896	\$ 173,456	3100 Certificated Salaries	\$ 165,593	\$ 171,605	\$ 177,132	\$ 5,527	3
56,347	64,424	67,093	3200 Non-Certificated Salaries	61,715	66,532	65,482	(1,050)	(2)
59,279	66,275	69,341	3500 Employee Benefits	72,763	73,658	74,820	1,162	2
<u>258,973</u>	<u>301,595</u>	<u>309,890</u>	Subtotal - Personnel Services	<u>300,071</u>	<u>311,795</u>	<u>317,434</u>	<u>5,639</u>	2
106	22,210	67,433	4100 Professional and Technical Services	36,000	26,880	33,000	6,120	23
9,289	37,992	14,719	4200 Staff Travel	32,432	31,232	35,500	4,268	14
3,890	2,827	3,114	4300 Utility Services	3,050	3,050	2,750	(300)	(10)
5,113	26,745	49,605	4400 Other Purchased Services	65,000	65,120	60,100	(5,020)	(8)
10,145	34,924	27,650	4500 Supplies, Materials, and Media	19,750	19,891	14,000	(5,891)	(30)
76,569	110,987	111,338	4900 Other Expenses	124,715	125,915	124,715	(1,200)	(1)
<u>105,112</u>	<u>235,685</u>	<u>273,859</u>	Subtotal - Other	<u>280,947</u>	<u>272,088</u>	<u>270,065</u>	<u>(2,023)</u>	(1)
833	72,987	1,494	5100 Equipment	-	1,500	2,500	1,000	-
<u>\$ 364,918</u>	<u>\$ 610,267</u>	<u>\$ 585,243</u>	Location Totals	<u>\$ 581,018</u>	<u>\$ 585,383</u>	<u>\$ 589,999</u>	<u>\$ 4,616</u>	1

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 73 Assistant Superintendent Instruction

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 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 ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 74 Fiscal Services

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 2,751	\$ 2,338	\$ 11,673	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
525,801	550,050	586,734	3200 Non-Certificated Salaries	585,985	621,406	638,330	16,924	3
255,781	267,885	297,089	3500 Employee Benefits	327,432	332,349	344,988	12,639	4
<u>784,333</u>	<u>820,273</u>	<u>895,496</u>	Subtotal - Personnel Services	<u>913,417</u>	<u>953,755</u>	<u>983,318</u>	<u>29,563</u>	3
54,386	62,529	55,560	4100 Professional and Technical Services	60,000	58,250	60,400	2,150	4
23,195	20,906	30,209	4200 Staff Travel	20,250	22,450	25,000	2,550	11
14,184	14,704	18,023	4300 Utility Services	15,000	15,000	15,000	-	-
5,171	11,727	4,622	4400 Other Purchased Services	10,500	8,017	10,500	2,483	31
10,935	10,924	13,196	4500 Supplies, Materials, and Media	10,500	10,783	11,000	217	2
2,265	2,355	1,706	4900 Other Expenses	2,500	2,500	2,500	-	-
<u>(232,139)</u>	<u>(203,192)</u>	<u>(173,592)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>(122,003)</u>	<u>(80,047)</u>	<u>(50,276)</u>	Subtotal - Other	<u>(81,250)</u>	<u>(83,000)</u>	<u>(75,600)</u>	<u>7,400</u>	(9)
<u>772</u>	<u>7,322</u>	<u>5,016</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 663,102</u>	<u>\$ 747,548</u>	<u>\$ 850,236</u>	Location Totals	<u>\$ 832,167</u>	<u>\$ 870,755</u>	<u>\$ 907,718</u>	<u>\$ 36,963</u>	4

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 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	8.50	8.50	8.50
9.50	9.50	9.50	Non-Certificated Subtotal	9.50	9.50	9.50
9.50	9.50	9.50	Total	9.50	9.50	9.50

* "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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 124,259	\$ 129,277	\$ -	3100 Certificated Salaries	\$ 5,834	\$ 5,834	\$ -	\$ (5,834)	(100)
89,278	92,642	213,014	3200 Non-Certificated Salaries	205,192	219,878	232,081	12,203	6
79,091	84,162	105,576	3500 Employee Benefits	110,118	112,709	118,282	5,573	5
<u>292,628</u>	<u>306,081</u>	<u>318,590</u>	Subtotal - Personnel Services	<u>321,144</u>	<u>338,421</u>	<u>350,363</u>	<u>11,942</u>	<u>4</u>
-	16	-	4100 Professional and Technical Services	-	2,413	2,000	(413)	(17)
8,097	9,420	9,958	4200 Staff Travel	9,150	9,438	14,950	5,512	58
197	497	500	4300 Utility Services	760	760	400	(360)	(47)
3,303	1,390,958	6,935	4400 Other Purchased Services	350	9,443	700	(8,743)	(93)
8,585	35,650	4,049	4500 Supplies, Materials, and Media	18,500	66,754	17,050	(49,704)	(74)
463	250	190	4900 Other Expenses	670	9,170	-	(9,170)	(100)
<u>20,645</u>	<u>1,436,791</u>	<u>21,632</u>	Subtotal - Other	<u>29,430</u>	<u>97,978</u>	<u>35,100</u>	<u>(62,878)</u>	<u>(64)</u>
<u>3,175</u>	<u>5,988</u>	<u>32,830</u>	5100 Equipment	<u>1,471,701</u>	<u>1,413,169</u>	<u>-</u>	<u>(1,413,169)</u>	<u>(100)</u>
<u>\$ 316,448</u>	<u>\$ 1,748,860</u>	<u>\$ 373,052</u>	Location Totals	<u>\$ 1,822,275</u>	<u>\$ 1,849,568</u>	<u>\$ 385,463</u>	<u>\$(1,464,105)</u>	<u>(79)</u>

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 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 ***	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Support	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Non-Certificated Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u><u>3.00</u></u>	<u><u>3.00</u></u>	<u><u>3.00</u></u>	Total	<u><u>3.00</u></u>	<u><u>3.00</u></u>	<u><u>3.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 397,815	\$ 393,621	\$ 404,344	3200 Non-Certificated Salaries	\$ 371,209	\$ 414,897	\$ 396,066	\$ (18,831)	(5)
205,224	206,656	213,147	3500 Employee Benefits	232,354	235,124	243,614	8,490	4
603,039	600,277	617,491	Subtotal - Personnel Services	603,563	650,021	639,680	(10,341)	(2)
2,667	3,493	4,396	4200 Staff Travel	3,475	4,927	4,000	(927)	(19)
4,631	5,354	4,835	4300 Utility Services	7,054	7,026	6,800	(226)	(3)
110,319	113,758	110,129	4350 Energy	118,000	118,000	111,401	(6,599)	(6)
10,400	9,488	18,857	4400 Other Purchased Services	15,100	16,180	13,050	(3,130)	(19)
41,651	71,814	84,557	4500 Supplies, Materials, and Media	50,510	52,878	64,050	11,172	21
2,039	718	1,035	4900 Other Expenses	1,200	1,017	1,100	83	8
(233,442)	(204,332)	(174,566)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
(61,735)	293	49,243	Subtotal - Other	(4,661)	28	401	373	1,332
158,329	176,367	3,169	5100 Equipment	2,000	259,373	5,500	(253,873)	(98)
<u>\$ 699,633</u>	<u>\$ 776,937</u>	<u>\$ 669,903</u>	Location Totals	<u>\$ 600,902</u>	<u>\$ 909,422</u>	<u>\$ 645,581</u>	<u>\$ (263,841)</u>	(29)

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.50	7.50	7.50	Support	7.50	7.50	7.50
-	-	-	Custodian	-	-	-
7.50	7.50	7.50	Non-Certificated Subtotal	7.50	7.50	7.50
7.50	7.50	7.50	Total	7.50	7.50	7.50

* "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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 77 Human Resources

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 132,883	\$ 137,945	\$ 149,947	3100 Certificated Salaries	\$ 128,512	\$ 17,384	\$ 6,750	\$ (10,634)	(61)
452,404	463,943	452,702	3200 Non-Certificated Salaries	858,282	655,608	778,760	123,152	19
237,434	250,122	260,638	3500 Employee Benefits	378,805	319,980	341,222	21,242	7
<u>822,721</u>	<u>852,010</u>	<u>863,287</u>	Subtotal - Personnel Services	<u>1,365,599</u>	<u>992,972</u>	<u>1,126,732</u>	<u>133,760</u>	13
33,119	62,355	46,488	4100 Professional and Technical Services	52,200	71,828	63,270	(8,558)	(12)
36,939	38,748	42,569	4200 Staff Travel	56,625	37,967	51,300	13,333	35
5,797	6,564	7,281	4300 Utility Services	6,050	6,050	7,100	1,050	17
52,339	51,305	58,496	4400 Other Purchased Services	60,200	64,639	59,800	(4,839)	(7)
16,922	17,681	12,133	4500 Supplies, Materials, and Media	24,590	47,092	16,100	(30,992)	(66)
26,578	24,174	26,320	4900 Other Expenses	47,000	47,000	46,000	(1,000)	(2)
<u>(116,803)</u>	<u>(102,237)</u>	<u>(87,344)</u>	4950 Indirect Costs	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	-
<u>54,891</u>	<u>98,590</u>	<u>105,943</u>	Subtotal - Other	<u>146,665</u>	<u>174,576</u>	<u>143,570</u>	<u>(31,006)</u>	(18)
<u>2,721</u>	<u>1,556</u>	<u>10,510</u>	5100 Equipment	<u>1,000</u>	<u>7,400</u>	<u>3,000</u>	<u>(4,400)</u>	100
<u>\$ 880,333</u>	<u>\$ 952,156</u>	<u>\$ 979,740</u>	Location Totals	<u>\$ 1,513,264</u>	<u>\$ 1,174,948</u>	<u>\$ 1,273,302</u>	<u>\$ 98,354</u>	8

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	-	-
-	-	-	Director	-	1.00	1.00
-	-	-	Nurse ***	-	-	-
7.00	7.00	7.00	Support	7.00	7.00	7.00
7.00	7.00	7.00	Non-Certificated Subtotal	7.00	8.00	8.00
8.00	8.00	8.00	Total	8.00	8.00	8.00

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 6,556	\$ 10,726	\$ 12,266	3100 Certificated Salaries	\$ -	\$ 3,640	\$ -	\$ -	-
875,728	960,946	968,688	3200 Non-Certificated Salaries	979,118	1,006,056	1,070,658	64,602	6
398,007	435,025	443,304	3500 Employee Benefits	503,984	498,691	531,244	32,553	7
<u>1,280,291</u>	<u>1,406,697</u>	<u>1,424,258</u>	Subtotal - Personnel Services	<u>1,483,102</u>	<u>1,508,387</u>	<u>1,601,902</u>	<u>97,155</u>	6
3,000	27,841	9,080	4100 Professional and Technical Services	10,000	71,000	48,000	(23,000)	(32)
37,799	62,431	58,209	4200 Staff Travel	31,500	53,953	39,500	(14,453)	(27)
204,394	243,974	267,938	4300 Utility Services	317,500	296,876	307,600	10,724	4
387,376	142,284	231,268	4400 Other Purchased Services	251,943	206,515	226,225	19,710	10
260,559	226,862	158,116	4500 Supplies, Materials, and Media	146,650	135,900	145,200	9,300	7
-	300	-	4900 Other Expenses	1,600	1,600	1,100	(500)	(31)
<u>(232,139)</u>	<u>(203,192)</u>	<u>(173,592)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>660,989</u>	<u>500,500</u>	<u>551,019</u>	Subtotal - Other	<u>559,193</u>	<u>565,844</u>	<u>567,625</u>	<u>1,781</u>	0
<u>119,853</u>	<u>294,910</u>	<u>119,195</u>	5100 Equipment	<u>56,000</u>	<u>50,096</u>	<u>56,000</u>	<u>5,904</u>	12
<u>\$ 2,061,133</u>	<u>\$ 2,202,107</u>	<u>\$ 2,094,472</u>	Location Totals	<u>\$ 2,098,295</u>	<u>\$ 2,124,327</u>	<u>\$ 2,225,527</u>	<u>\$ 104,840</u>	5

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
Certificated Subtotal				-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
13.00	13.00	12.00	Support	12.00	12.00	12.00
Non-Certificated Subtotal				13.00	13.00	13.00
<u>14.00</u>	<u>14.00</u>	<u>13.00</u>	Total	<u>13.00</u>	<u>13.00</u>	<u>13.00</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
2014 - 2015 Budget

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ 8,119	\$ -	4100 Professional and Technical Services	\$ -	\$ -	\$ -	-	-
-	-	-	4300 Utility Services	-	14,450	-	(14,450)	(100)
-	23,145	-	4400 Other Purchased Services	-	-	-	-	-
155,910	194,193	242,770	4500 Supplies, Materials, and Media	342,750	96,720	-	(96,720)	(100)
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>155,910</u>	<u>225,457</u>	<u>242,770</u>	Subtotal - Other	<u>342,750</u>	<u>111,170</u>	<u>-</u>	<u>(111,170)</u>	<u>(100)</u>
<u>760,175</u>	<u>620,923</u>	<u>806,182</u>	5100 Equipment	<u>963,452</u>	<u>1,245,218</u>	<u>740,089</u>	<u>(505,129)</u>	<u>(41)</u>
<u>\$ 916,085</u>	<u>\$ 846,380</u>	<u>\$ 1,048,952</u>	Location Totals	<u>\$ 1,306,202</u>	<u>\$ 1,356,388</u>	<u>\$ 740,089</u>	<u>\$ (616,299)</u>	<u>(45)</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
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/7/14

Location: 81 Pupil Services

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 1,455,381	\$ 1,773,856	\$ 1,853,151	3100 Certificated Salaries	\$ 1,984,793	\$ 1,850,529	\$ 2,149,943	\$ 299,414	16
327,278	384,465	417,774	3200 Non-Certificated Salaries	305,998	375,268	363,204	(12,064)	(3)
618,594	775,994	811,566	3500 Employee Benefits	878,942	904,140	958,916	54,776	6
<u>2,401,253</u>	<u>2,934,315</u>	<u>3,082,491</u>	Subtotal - Personnel Services	<u>3,169,733</u>	<u>3,129,937</u>	<u>3,472,063</u>	<u>342,126</u>	11
418,001	396,559	550,808	4100 Professional and Technical Services	360,300	600,161	710,994	110,833	18
117,026	141,555	178,178	4200 Staff Travel	140,170	146,178	149,210	3,032	2
2,422	3,489	1,967	4250 Student Travel	2,200	2,471	3,800	1,329	54
5,069	4,637	4,432	4300 Utility Services	4,700	3,427	5,000	1,573	46
9,874	2,273	62,814	4400 Other Purchased Services	6,689	6,451	6,610	159	2
67,486	276,339	271,002	4500 Supplies, Materials, and Media	101,522	167,151	113,694	(53,457)	(32)
203,177	138,397	11,511	4900 Other Expenses	163,310	12,758	12,800	42	0
<u>823,055</u>	<u>963,249</u>	<u>1,080,712</u>	Subtotal - Other	<u>778,891</u>	<u>938,597</u>	<u>1,002,108</u>	<u>63,511</u>	7
<u>500</u>	<u>55,103</u>	<u>152,551</u>	Subtotal - Equipment	<u>14,000</u>	<u>32,702</u>	<u>13,435</u>	<u>(19,267)</u>	(59)
<u>\$ 3,224,808</u>	<u>\$ 3,952,667</u>	<u>\$ 4,315,754</u>	Location Total	<u>\$ 3,962,624</u>	<u>\$ 4,101,236</u>	<u>\$ 4,487,606</u>	<u>\$ 386,370</u>	9

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.00	3.00	3.00	Coordinator	3.00	3.55	3.60
2.00	2.00	2.00	Teacher (Includes Quest)	2.00	1.00	1.00
9.10	13.10	10.64	Specialist*	10.61	8.50	14.09
8.55	9.50	9.25	Special Ed Teacher**	9.25	13.55	8.50
<u>23.65</u>	<u>28.60</u>	<u>25.89</u>	Certificated Subtotal	<u>25.86</u>	<u>27.60</u>	<u>28.19</u>
5.96	7.15	5.84	Special Ed Aide	5.87	4.87	4.87
-	-	-	Nurse ***	-	-	-
<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	Support	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<u>8.96</u>	<u>10.15</u>	<u>8.84</u>	Non-Certificated Subtotal	<u>8.87</u>	<u>7.87</u>	<u>7.87</u>
<u>32.61</u>	<u>38.75</u>	<u>34.73</u>	Total	<u>34.73</u>	<u>35.47</u>	<u>36.06</u>

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 26,311	\$ (5,198)	\$ 73,505	3100 Certificated Salaries	\$ 1,184,911	\$ 452,735	\$ 746,168	293,433	65
175,335	201,380	181,777	3200 Non-Certificated Salaries	303,523	198,092	317,724	119,632	60
14,248,831	17,913,924	23,039,608	3500 Employee Benefits	23,189,204	23,057,741	33,951,718	10,893,977	47
840,684	709,013	554,226	3631 Worker Compensation	554,226	658,089	729,823	71,734	11
<u>15,291,161</u>	<u>18,819,119</u>	<u>23,849,116</u>	Subtotal - Personnel Services	<u>25,231,864</u>	<u>24,366,657</u>	<u>35,745,433</u>	<u>11,378,776</u>	<u>47</u>
10,000	-	33,578	4100 Professional and Technical Services	62,000	-	-	-	-
160	8,229	1,540	4200 Staff Travel	50,000	48,663	20,000	(28,663)	(59)
83,771	74,221	75,000	4250 Student Travel	275,000	75,000	275,000	200,000	267
-	7,643	9,482	4300 Utility Services	-	-	-	-	-
63,364	79,771	68,739	4350 In Kind Utilities	81,145	82,768	85,600	2,832	-
6,639,991	6,839,117	6,714,939	4400 Other Purchased Services	7,168,015	7,451,984	7,673,124	221,140	3
1,026,438	956,749	525,873	4450 Insurance and Bond Premiums	525,873	634,696	557,309	(77,387)	(12)
(50)	(896)	59	4500 Supplies, Materials, and Media	200	5,338	10,338	5,000	94
31,884	23,671	(3,646)	4900 Other Expenses	30,000	20,669	40,000	19,331	94
<u>7,855,558</u>	<u>7,988,505</u>	<u>7,425,564</u>	Subtotal - Other	<u>8,192,233</u>	<u>8,319,118</u>	<u>8,661,371</u>	<u>342,253</u>	<u>4</u>
-	4,527	-	5100 Equipment	-	13,511	10,000	(3,511)	-
<u>362,104</u>	<u>1,564,250</u>	<u>816,836</u>	5500 Transfer to Other Fund	<u>775,000</u>	<u>1,100,000</u>	<u>825,000</u>	<u>(275,000)</u>	<u>(25)</u>
<u>\$ 23,508,823</u>	<u>\$ 28,376,401</u>	<u>\$ 32,091,516</u>	Totals	<u>\$ 34,199,097</u>	<u>\$ 33,799,286</u>	<u>\$ 45,241,804</u>	<u>\$ 11,717,518</u>	<u>35</u>

This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites as well as utility costs and custodial services for the District's share of the Kenai Peninsula Borough administration building. Some funds are budgeted in this department to cover negotiated leave. Additionally, expenditures for TRS and PERS On-Behalf payments are budgeted in this location.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
FTE's Included In Current Budget						
-	-	-	Coordinator	1.00	-	-
1.50	1.50	1.50	Teacher (Includes Quest)	1.50	1.50	1.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Certificated Subtotal	<u>2.50</u>	<u>1.50</u>	<u>1.50</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.25	4.25	4.25	Support	4.25	5.00	5.00
-	-	-	Custodian	-	-	-
<u>4.25</u>	<u>4.25</u>	<u>4.25</u>	Non-Certificated Subtotal	<u>4.25</u>	<u>5.00</u>	<u>5.00</u>
<u>5.75</u>	<u>5.75</u>	<u>5.75</u>	Total	<u>6.75</u>	<u>6.50</u>	<u>6.50</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 942,786	\$ 285,603	\$ 677,587	3100 Certificated Salaries	\$ 656,831	\$ 708,743	\$ 609,676	(99,067)	(14)
149,486	92,566	94,910	3200 Non-Certificated Salaries	89,941	103,509	94,356	(9,153)	(9)
351,078	130,816	263,422	3500 Employee Benefits	279,536	286,797	249,918	(36,879)	(13)
<u>1,443,350</u>	<u>508,985</u>	<u>1,035,919</u>	Subtotal - Personnel Services	<u>1,026,308</u>	<u>1,099,049</u>	<u>953,950</u>	<u>(145,099)</u>	<u>(13)</u>
49,575	40,645	2,600	4100 Professional and Technical Services	-	45,600	15,000	(30,600)	(67)
50,930	31,299	68,908	4200 Staff Travel	60,691	84,803	64,550	(20,253)	(24)
1,331	-	-	4250 Student Travel	-	-	-	-	-
6,393	2,332	2,559	4300 Utility Services	2,100	2,308	2,600	292	13
33,301	58,305	33,225	4400 Other Purchased Services	17,650	7,648	500	(7,148)	(93)
423,983	582,571	335,106	4500 Supplies, Materials, and Media	712,810	320,127	780,187	460,060	144
2,561	594	495	4900 Other Expenses	600	1,100	495	(605)	(55)
<u>568,074</u>	<u>715,746</u>	<u>442,893</u>	Subtotal - Other	<u>793,851</u>	<u>461,586</u>	<u>863,332</u>	<u>401,746</u>	<u>87</u>
<u>23,212</u>	<u>658</u>	<u>10,955</u>	5100 Equipment	<u>-</u>	<u>81,999</u>	<u>924</u>	<u>(81,075)</u>	<u>(99)</u>
<u>\$ 2,034,636</u>	<u>\$ 1,225,389</u>	<u>\$ 1,489,767</u>	Location Totals	<u>\$ 1,820,159</u>	<u>\$ 1,642,634</u>	<u>\$ 1,818,206</u>	<u>\$ 175,572</u>	<u>11</u>

Function: The Curriculum Department develops an enriched, rigorous, and meaningful curriculum that will prepare all students for a successful future by including all stakeholders in the process and by selecting research based programs. The Elementary Education Department will use data to cultivate a culture of continuous improvement, thereby ensuring that the needs of all students and the goals of the District are met.

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
FTE's Included In Current Budget						
2.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Coordinator	-	1.50	1.50
9.10	2.00	6.80	Teacher (Includes Quest)	6.80	5.00	3.00
-	-	-	Specialist*	-	0.50	0.50
-	-	-	Special Ed Teacher**	-	-	-
<u>11.10</u>	<u>3.00</u>	<u>7.80</u>	Certificated Subtotal	<u>7.80</u>	<u>8.00</u>	<u>6.00</u>
-	-	-	Nurse ***	-	-	-
3.00	2.00	2.00	Support	2.00	2.00	2.00
<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	Non-Certificated Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>14.10</u>	<u>5.00</u>	<u>9.80</u>	Total	<u>9.80</u>	<u>10.00</u>	<u>8.00</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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ 812,820	\$ 887,391	3100 Certificated Salaries	\$ 946,308	\$ 868,083	\$ 920,515	52,432	6
-	62,280	86,952	3200 Non-Certificated Salaries	87,804	67,264	68,442	1,178	2
-	293,278	332,351	3500 Employee Benefits	411,845	350,611	381,179	30,568	9
-	1,168,378	1,306,694	Subtotal - Personnel Services	1,445,957	1,285,958	1,370,136	84,178	7
-	11,825	28,253	4100 Professional and Technical Services	52,200	19,774	52,500	32,726	166
-	38,582	32,661	4200 Staff Travel	26,882	39,526	26,250	(13,276)	(34)
-	8,948	7,033	4250 Student Travel	4,443	5,595	10,500	4,905	88
-	3,348	4,848	4300 Utility Services	2,400	2,400	3,150	750	31
-	4,480	21,174	4400 Other Purchased Services	20,910	56,352	14,700	(41,652)	(74)
-	148,135	313,253	4500 Supplies, Materials, and Media	229,649	119,885	214,154	94,269	79
-	889	848	4900 Other Expenses	1,500	1,549	1,500	(49)	(3)
-	216,207	408,070	Subtotal - Other	337,984	245,081	322,754	77,673	32
-	41,498	298,964	5100 Equipment	84,576	50,798	43,500	(7,298)	(14)
\$ -	\$ 1,426,083	\$ 2,013,728	Location Totals	\$ 1,868,517	\$ 1,581,837	\$ 1,736,390	\$ 154,553	10

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<u>FTE's Included In Current Budget</u>						
-	1.00	1.00	Director	1.00	1.00	1.00
-	7.10	11.10	Teacher (Includes Quest)	10.90	11.10	9.80
-	2.00	1.00	Specialist*	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
-	10.10	13.10	Certificated Subtotal	12.90	13.10	11.80
-	-	-	Nurse ***	-	-	-
-	2.00	2.50	Support	2.50	1.66	1.66
-	2.00	2.50	Non-Certificated Subtotal	2.50	1.66	1.66
-	12.10	15.60	Total	15.40	14.76	13.46

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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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ 244,950	\$ 354,140	3100 Certificated Salaries	\$ 299,111	\$ 349,976	\$ 321,180	(28,796)	(8)
-	290,504	328,270	3200 Non-Certificated Salaries	358,637	393,047	358,191	(34,856)	(9)
-	232,018	319,872	3500 Employee Benefits	377,613	384,336	345,620	(38,716)	(10)
-	767,472	1,002,282	Subtotal - Personnel Services	1,035,361	1,127,359	1,024,991	(102,368)	(9)
-	13,751	4,219	4100 Professional and Technical Services	5,400	5,400	5,400	-	-
-	40,733	56,865	4200 Staff Travel	55,700	65,053	61,700	(3,353)	(5)
-	7,303	8,145	4300 Utility Services	7,000	7,000	7,600	600	9
-	30,121	32,123	4400 Other Purchased Services	32,150	28,475	32,150	3,675	13
-	20,635	114,740	4500 Supplies, Materials, and Media	99,600	92,703	104,653	11,950	13
-	82	153	4900 Other Expenses	600	600	600	-	-
-	112,625	216,245	Subtotal - Other	200,450	199,231	212,103	12,872	6
-	1,390	11,858	5100 Equipment	2,000	3,407	2,000	(1,407)	(41)
\$ -	\$ 881,487	\$ 1,230,385	Location Totals	\$ 1,237,811	\$ 1,329,997	\$ 1,239,094	\$ (90,903)	(7)

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
FTE's Included In Current Budget						
-	1.00	1.00	Director	1.00	1.00	1.00
-	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	2.00	Specialist*	2.00	1.50	0.90
-	-	-	Special Ed Teacher**	-	-	-
-	2.00	4.00	Certificated Subtotal	4.00	3.50	2.90
-	7.67	7.23	Aide	7.10	6.98	6.65
-	2.75	3.00	Support	3.00	2.50	2.50
-	10.42	10.23	Non-Certificated Subtotal	10.10	9.48	9.15
-	12.42	14.23	Total	14.10	12.98	12.05

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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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ 218	\$ -	(218)	(100)
108,012	106,030	129,775	3200 Non-Certificated Salaries	158,248	127,190	132,216	5,026	4
62,857	61,420	59,644	3500 Employee Benefits	100,880	93,539	111,544	18,005	19
<u>170,869</u>	<u>167,450</u>	<u>189,419</u>	Subtotal - Personnel Services	<u>259,128</u>	<u>220,947</u>	<u>243,760</u>	<u>22,813</u>	10
100	100	-	4100 Professional and Technical Services	-	-	-	-	-
31,032	30,048	33,105	4200 Staff Travel	36,000	37,500	36,000	(1,500)	(4)
570	612	718	4300 Utility Services	750	1,000	750	(250)	(25)
1,171	1,395	1,524	4400 Other Purchased Services	2,300	2,300	2,300	-	-
15,350	19,150	11,017	4500 Supplies, Materials, and Media	18,000	18,243	19,750	1,507	8
6,051	506	6,101	4900 Other Expenses	5,000	800	5,000	4,200	525
<u>54,274</u>	<u>51,811</u>	<u>52,465</u>	Subtotal - Other	<u>62,050</u>	<u>59,843</u>	<u>63,800</u>	<u>3,957</u>	7
<u>4,572</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>2,207</u>	<u>-</u>	<u>(2,207)</u>	(100)
<u>\$ 229,715</u>	<u>\$ 219,261</u>	<u>\$ 241,884</u>	Function Totals	<u>\$ 321,178</u>	<u>\$ 282,997</u>	<u>\$ 307,560</u>	<u>\$ 24,563</u>	9

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
2014 - 2015 Budget**

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

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
3.73	2.47	2.68	Nurse***	2.48	2.73	3.47
0.88	0.88	0.88	Support	0.88	0.88	0.88
4.61	3.35	3.56	Non-Certificated Subtotal	3.36	3.61	4.35
4.61	3.35	3.56	Total	3.36	3.61	4.35

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures
Location: 92 Federal Programs - Grants

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
\$ 262,342	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
244,776	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
225,304	-	-	3500 Employee Benefits	-	-	-	-	-
732,422	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
34,842	-	-	4200 Staff Travel	-	-	-	-	-
480	-	-	4250 Student Travel	-	-	-	-	-
1,528	-	-	4300 Utility Services	-	-	-	-	-
3,460	-	-	4400 Other Purchased Services	-	-	-	-	-
5,314	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
584	-	-	4900 Other Expenses	-	-	-	-	-
46,208	-	-	Subtotal - Other	-	-	-	-	-
2,253	-	-	5100 Equipment	-	-	-	-	-
\$ 780,883	\$ -	\$ -	Location Totals	\$ -	\$ -	\$ -	\$ -	-

Grants accounting moved to Location 86 in FY12.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures
Location: 92 Federal Programs - Grants

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
FTE's Included In Current Budget						
1.00	-	-	Administrator	-	-	-
-	-	-	Assistant Director/Coordinator	-	-	-
0.50	-	-	Teacher (Includes Quest)	-	-	-
2.00	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.50</u>	<u>-</u>	<u>-</u>	Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
7.49	-	-	Aide	-	-	-
<u>1.75</u>	<u>-</u>	<u>-</u>	Support	<u>-</u>	<u>-</u>	<u>-</u>
<u>9.24</u>	<u>-</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>12.74</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.

** "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
2014 - 2015 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2012-13 Budget	2014-15 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 510,309	\$ -	\$ 258,211	\$ 258,211	100
-	-	-	3200 Non-Certificated Salaries	17,118	-	64,404	64,404	100
-	-	-	3500 Employee Benefits	224,518	-	236,055	236,055	100
-	-	-	Subtotal - Personnel Services	751,945	-	558,670	558,670	-
-	-	-	4300 Utility Services	33,810	6,022	24,846	18,824	313
-	-	-	4350 Energy	373,715	-	250,152	250,152	100
-	-	-	4400 Other Purchased Services	186,239	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	1,800	-	1,575	1,575	100
-	-	-	4900 Other Expenses	25,020	-	-	-	-
-	-	-	Subtotal - Other	620,584	6,022	276,573	270,551	4,493
-	-	-	5100 Equipment	18,750	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 1,391,279	\$ 6,022	\$ 835,243	\$ 829,221	13,770
<u>\$ 124,940,921</u>	<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	Fund Totals	<u>\$ 150,857,760</u>	<u>\$ 151,275,395</u>	<u>\$ 163,435,893</u>	<u>\$ 12,160,498</u>	8

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 07/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget
FTE's Included In Current Budget						
1.00	-	-	Administrator	-	-	-
5.90	5.65	0.48	Teacher (Includes Quest)	9.00	4.80	7.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>6.90</u>	<u>5.65</u>	<u>0.48</u>	Certificated Subtotal	<u>9.00</u>	<u>4.80</u>	<u>7.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.88	0.07	0.49	Support	-	3.21	2.32
0.25	-	-	Custodian	-	-	-
<u>1.13</u>	<u>0.07</u>	<u>0.49</u>	Non-Certificated Subtotal	<u>-</u>	<u>3.21</u>	<u>2.32</u>
<u><u>8.03</u></u>	<u><u>5.72</u></u>	<u><u>0.97</u></u>	Total	<u><u>9.00</u></u>	<u><u>8.01</u></u>	<u><u>9.32</u></u>

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

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

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses

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SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2014-2015
With Comparative Totals for Prior Years**

	AK Statewide Mentor	AK Works CEF	Building Trades
Revenues:			
Intergovernmental - Local	\$ -	\$ 175,000	\$ -
Intergovernmental - State	-	-	-
Intergovernmental - Federal	170,000	-	-
Food sales	-	-	-
Corporate Grants and User fees	-	-	-
Other revenues	-	-	-
Total Revenues	170,000	175,000	-
Other financing sources:			
Operating transfers in	-	-	-
Total Revenues and Other Financing Sources	170,000	175,000	-
Expenditures:			
Current:			
Instruction	162,075	170,000	-
Special Education - Instruction	-	-	-
Support Services - Student	-	-	-
Support Services - Instruction	-	-	-
School Administration	-	-	-
School Administration Support Services	-	-	-
District Administration Support Services	7,925	5,000	-
Student Activities	-	-	-
Community services	-	-	-
Operations and Maintenance of Plant	-	-	-
Student Transportation	-	-	-
Food service	-	-	-
Total Expenditures	170,000	175,000	-
Other Financing Uses:			
Operating transfers out	-	-	-
Total Expenditures and Other Financing Uses	170,000	175,000	-
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 2014-2015
With Comparative Totals for Prior Years**

	<u>Carl Perkins Basic</u>	<u>Community Theater</u>	<u>Corporate Grants</u>	<u>Equipment Replacement</u>
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	200,000	-	-	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	35,000	52,500	-
Other revenues	-	-	-	60,000
Total Revenues	200,000	35,000	52,500	60,000
Other financing sources:				
Operating transfers in	-	25,000	-	-
Total Revenues and Other Financing Sources	200,000	60,000	52,500	60,000
Expenditures:				
Current:				
Instruction	190,000	-	35,000	120,000
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	10,000	-	-	-
Student Activities	-	-	17,500	-
Community services	-	46,500	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	200,000	46,500	52,500	120,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	200,000	46,500	52,500	120,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	13,500	-	(60,000)
Fund Balances, Beginning of Year	-	97,696	-	60,000
Fund Balances, End of Year	\$ -	\$ 111,196	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2014-2015
With Comparative Totals for Prior Years**

	Food Service	Food Service - FFVP	Gear Up Kenai	Governor's Alternative
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	25,000
Intergovernmental - Federal	2,450,000	110,000	150,000	-
Food sales	750,000	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	140,000	-	-	-
Total Revenues	3,340,000	110,000	150,000	25,000
Other financing sources:				
Operating transfers in	800,000	-	-	-
Total Revenues and Other Financing Sources	4,140,000	110,000	150,000	25,000
Expenditures:				
Current:				
Instruction	-	-	142,500	25,000
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	7,500	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	4,063,105	110,000	-	-
Total Expenditures	4,063,105	110,000	150,000	25,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	4,063,105	110,000	150,000	25,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	76,895	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ 76,895	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2014-2015
With Comparative Totals for Prior Years**

	McKinney-Vento Grant	Migrant Education	NCLB	Principal Coach
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	1,125,000
Intergovernmental - Federal	20,000	5,000	3,250,000	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	20,000	5,000	3,250,000	1,125,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	20,000	5,000	3,250,000	1,125,000
Expenditures:				
Current:				
Instruction	18,750	4,750	3,105,000	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	1,067,500
School Administration Support Services	-	-	-	-
District Administration Support Services	1,250	250	145,000	57,500
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	20,000	5,000	3,250,000	1,125,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	20,000	5,000	3,250,000	1,125,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2014-2015
With Comparative Totals for Prior Years**

	School Improvement	Staff Development	Student Transportation	Title ID Detention
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	7,500	7,924,942	-
Intergovernmental - Federal	25,000	-	-	7,500
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	25,000	7,500	7,924,942	7,500
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	25,000	7,500	7,924,942	7,500
Expenditures:				
Current:				
Instruction	25,000	7,500	-	7,250
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	-	250
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	8,057,123	-
Food service	-	-	-	-
Total Expenditures	25,000	7,500	8,057,123	7,500
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	25,000	7,500	8,057,123	7,500
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	(132,181)	-
Fund Balances, Beginning of Year	-	-	378,221	-
Fund Balances, End of Year	\$ -	\$ -	\$ 246,040	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2014-2015
With Comparative Totals for Prior Years**

	Title VI-B	Title VII Indian Education	Upward Bound	Youth in Detention
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	2,500,000	350,000	30,000	65,000
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	2,500,000	350,000	30,000	65,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	2,500,000	350,000	30,000	65,000
Expenditures:				
Current:				
Instruction	-	336,260	30,000	62,000
Special Education - Instruction	2,386,000	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	114,000	13,740	-	3,000
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	2,500,000	350,000	30,000	65,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	2,500,000	350,000	30,000	65,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2014-2015
With Comparative Totals for Prior Years**

	Totals (Memorandum Only)				
	Budgeted	Current Budget	Actual	Actual	Actual
	2014-15	2013-14	2012-13	2011-12	2010-11
Revenues:					
Intergovernmental - Local	\$ 175,000	\$ 186,750	\$ 188,112	\$ 148,928	\$ 189,045
Intergovernmental - State	9,082,442	9,396,914	9,306,396	7,076,188	6,542,513
Intergovernmental - Federal	9,332,500	10,707,033	8,417,135	11,079,625	14,331,750
Food sales	750,000	640,000	703,256	781,299	853,654
Corporate Grants and User fees	87,500	107,499	98,285	117,033	84,059
Other revenues	200,000	170,000	166,134	204,709	470,453
Total Revenues	19,627,442	21,208,196	18,879,318	19,407,782	22,471,474
Other financing sources:					
Operating transfers in	825,000	1,100,000	816,836	675,000	362,104
Total Revenues and Other Financing Sources	20,452,442	22,308,196	19,696,154	20,082,782	22,833,578
Expenditures:					
Current:					
Instruction	4,441,085	6,182,222	4,843,529	6,049,409	8,464,965
Special Education - Instruction	2,386,000	3,656,272	1,697,906	2,293,005	3,998,785
Support Services - Student	-	-	55,202	74,692	-
Support Services - Instruction	-	-	-	629,644	17,856
School Administration	1,067,500	1,053,547	414,036	451,336	455,465
School Administration Support Services	-	-	36,638	32,468	32,402
District Administration Support Services	365,415	438,533	274,903	343,627	535,633
Student Activities	17,500	49,176	40,272	57,000	44,237
Community services	46,500	42,500	48,786	64,493	64,559
Operations and Maintenance of Plant	-	3,954,294	794,903	1,045,943	423,916
Student Transportation	8,057,123	8,509,008	7,473,969	6,092,404	5,498,915
Food service	4,173,105	4,744,032	4,203,218	3,870,392	3,433,810
Total Expenditures	20,554,228	28,629,584	19,883,362	21,004,413	22,970,543
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	20,554,228	28,629,584	19,883,362	21,004,413	22,970,543
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(101,786)	(6,321,388)	(187,208)	(921,631)	(136,965)
Fund Balances, Beginning of Year	596,439	6,917,827	7,105,035	8,026,666	8,163,629
Fund Balances, End of Year	\$ 494,653	\$ 596,439	\$ 6,917,827	\$ 7,105,035	\$ 8,026,664

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 273 Alaska Association of School Boards

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 6,795	\$ 4,160	0150	Intergovernmental - Federal <u>Other Financing Sources</u>	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	900	4100	Professional and Technical Services	-	-	-	-	-
-	6,795	3,260	4500	Supplies, Materials, and Media	-	-	-	-	-
-	6,795	4,160		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	6,795	4,160		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Alaska Association of School Boards Initiative for Community Engagement will partner with arts organizations to provide a unique opportunity for positive community change by inspiring individuals and communities through arts-related activities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 274 AK Statewide Mentor Project

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 199,612	0150	Intergovernmental - Federal	\$ 174,783	\$ 174,783	\$ 170,000	\$ (4,783)	(3)
<u>Expenditure</u>									
-	-	133,152	3100	Certificated Salaries	97,922	97,922	95,000	(2,922)	(3)
-	-	330	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	40,439	3500	Employee Benefits	35,081	35,081	35,000	(81)	(0)
-	-	173,921		Subtotal - Personnel Services	133,003	133,003	130,000	(3,003)	(2)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	16,915	4200	Staff Travel	32,751	32,751	30,000	(2,751)	(8)
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	991	4500	Supplies, Materials, and Media	1,155	1,155	2,075	920	80
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	7,785	4950	Indirect Costs	6,676	6,676	7,925	1,249	19
-	-	25,691		Subtotal - Other	40,582	40,582	40,000	(582)	(1)
-	-	-	5100	Equipment	1,198	1,198	-	(1,198)	-
-	-	199,612		Fund Total	174,783	174,783	170,000	(4,783)	(3)
-	-	-		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
2014 - 2015 Budget**

Fund: 221 AK Works - Construction Education Foundation

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 186,507	\$ 147,290	\$ 184,119	0040	Other Local Revenue	\$ 185,000	\$ 185,000	\$ 175,000	\$ (10,000)	(5)
<u>Expenditure</u>									
29,400	17,770	27,300	3100	Certificated Salaries	25,000	22,500	30,000	7,500	33
29,005	35,853	35,347	3200	Non-Certificated Salaries	33,545	33,545	35,000	1,455	4
25,333	24,765	27,109	3500	Employee Benefits	29,585	29,585	40,000	10,415	35
83,738	78,388	89,756		Subtotal - Personnel Services	88,130	85,630	105,000	19,370	23
15,268	-	-	4100	Professional and Technical Services	8,625	8,625	-	-	-
2,876	2,197	1,404	4200	Staff Travel	1,500	1,500	2,500	1,000	67
3,800	-	-	4250	Student Travel	-	-	-	-	-
457	150	75	4400	Other Purchased Services	-	-	-	-	-
72,030	59,147	74,730	4500	Supplies, Materials, and Media	76,214	76,330	52,500	(23,830)	(31)
-	-	-	4900	Other Expenses	-	-	-	-	-
8,338	6,910	7,966	4950	Indirect Costs	8,531	8,415	5,000	(3,415)	(41)
102,769	68,404	84,175		Subtotal - Other	94,870	94,870	60,000	(34,870)	(37)
-	498	10,188	5100	Equipment	2,000	4,500	10,000	5,500	122
186,507	147,290	184,119		Fund Total	185,000	185,000	175,000	(10,000)	(5)
-	-	-		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
2014 - 2015 Budget**

Fund: 235 Artists in Schools

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,538	\$ 1,638	\$ 3,993	0040	Other Local Revenue	\$ 500	\$ 1,750	\$ -	(1,750)	(100)
3,017	335	2,753	0050	State	500	1,000	-	(1,000)	(100)
360	335	2,752	0150	Intergovernmental Federal	500	1,000	-	(1,000)	(100)
<u>5,915</u>	<u>2,308</u>	<u>9,498</u>		Total Revenue	<u>1,500</u>	<u>3,750</u>	<u>-</u>	<u>(3,750)</u>	<u>(100)</u>
<u>Expenditure</u>									
90	-	-	3100	Certificated Salaries	-	-	-	-	-
7	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
<u>97</u>	<u>-</u>	<u>-</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,872	2,308	8,010	4100	Professional and Technical Services	1,500	3,500	-	(3,500)	(100)
-	-	155	4200	Staff Travel	-	-	-	-	-
32	-	-	4300	Utility Services	-	-	-	-	-
-	-	145	4400	Other Purchased Services	-	-	-	-	-
914	-	1,188	4500	Supplies, Materials, and Media	-	250	-	(250)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
<u>5,818</u>	<u>2,308</u>	<u>9,498</u>		Subtotal - Other	<u>1,500</u>	<u>3,750</u>	<u>-</u>	<u>(3,750)</u>	<u>(100)</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>5,915</u>	<u>2,308</u>	<u>9,498</u>		Fund Total	<u>1,500</u>	<u>3,750</u>	<u>-</u>	<u>(3,750)</u>	<u>(100)</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 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
2014 - 2015 Budget**

Fund: 226 ASDN Leadership

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 43,773	\$ 26,524	\$ 28,975	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
15,000	-	-	4100	Professional and Technical Services	-	-	-	-	-
23,949	23,013	24,478	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
4,824	3,511	4,497	4500	Supplies, Materials, and Media	-	-	-	-	-
<u>43,773</u>	<u>26,524</u>	<u>28,975</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 Alaska Staff Development Network leadership supports the Rural Alaska Principal Preparation and Support Project which is a comprehensive leadership development program focused on preparation of principals for high poverty and remote Alaska schools, and support those who are currently serving in those schools.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 373 Building Trades

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 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
2014 - 2015 Budget**

Fund: 265 Carl Perkins

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 241,542	\$ 250,081	\$ 216,359	0150	Intergovernmental - Federal	\$ 187,131	\$ 246,090	\$ 200,000	\$ (46,090)	(19)
<u>Expenditure</u>									
57,102	70,416	64,029	3100	Certificated Salaries	87,358	81,213	50,000	(31,213)	(38)
6,503	9,800	8,510	3200	Non-Certificated Salaries	13,230	15,120	7,500	(7,620)	(50)
14,849	16,716	16,084	3500	Employee Benefits	21,594	21,839	15,000	(6,839)	(31)
78,454	96,932	88,623		Subtotal - Personnel Services	122,182	118,172	72,500	(45,672)	(39)
39,684	31,848	16,498	4100	Professional and Technical Services	9,000	11,500	25,000	13,500	117
19,171	25,719	25,277	4200	Staff Travel	19,100	30,963	20,000	(10,963)	(35)
8,089	8,091	8,862	4250	Student Travel	5,818	11,035	10,000	(1,035)	(9)
3,911	950	416	4400	Other Purchased Services	350	2,450	1,000	(1,450)	(59)
72,223	59,786	44,672	4500	Supplies, Materials, and Media	20,072	51,199	44,000	(7,199)	(14)
-	140	775	4900	Other Expenses	455	45	-	(45)	-
10,368	11,039	8,886	4950	Indirect Costs	8,654	11,020	10,000	(1,020)	(9)
153,446	137,573	105,386		Subtotal - Other	63,449	118,212	110,000	(8,212)	(7)
9,642	15,576	22,350	5100	Equipment	1,500	9,706	17,500	7,794	80
241,542	250,081	216,359		Fund Total	187,131	246,090	200,000	(46,090)	(19)
-	-	-		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
2014 - 2015 Budget**

Fund: 230 Career & Technical Education

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 25,562	\$ -	0050	State Revenue	\$ 60,000	\$ 60,000	\$ -	\$ (60,000)	-
<u>Other Financing Sources</u>									
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	8,851	-	(8,851)	(100)
-	-	-	3200	Non-Certificated Salaries	-	2,000	-	(2,000)	-
-	-	-	3500	Employee Benefits	-	863	-	(863)	(100)
-	-	-		Subtotal - Personnel Services	-	11,714	-	(11,714)	(100)
-	25,562	-	4100	Professional and Technical Services	2,091	-	-	-	-
-	-	-	4200	Staff Travel	3,909	18,286	-	(18,286)	-
-	-	-	4400	Other Purchased Services	24,000	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	11,610	20,331	-	(20,331)	-
-	25,562	-		Subtotal - Other	41,610	38,617	-	(38,617)	-
-	-	-	5100	Equipment	18,390	9,669	-	(9,669)	-
-	25,562	-		Fund Total	60,000	60,000	-	(60,000)	-
-	-	-		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
2014 - 2015 Budget**

Fund: 372 Community Theater

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 42,455	\$ 44,030	\$ 41,945	0040	User Fees	\$ 42,500	\$ 42,500	\$ 35,000	\$ (7,500)	-
<u>Other Financing Sources</u>									
22,104	75,000	25,000	0250	Transfer From Other Funds	25,000	25,000	25,000	-	-
64,559	119,030	66,945		Total Revenue & Other Financing Sources	67,500	67,500	60,000	(7,500)	-
<u>Expenditure</u>									
45,019	43,025	31,812	3200	Non-Certificated Salaries	30,000	30,000	32,500	2,500	-
12,475	11,539	8,834	3500	Employee Benefits	8,000	8,000	8,500	500	-
57,494	54,564	40,646		Subtotal - Personnel Services	38,000	38,000	41,000	3,000	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
2,371	2,503	1,730	4200	Staff Travel	1,500	1,500	2,000	500	-
1,403	1,433	828	4300	Utility Services	1,000	1,000	1,000	-	-
650	432	-	4400	Other Purchased Services	-	-	-	-	-
2,303	5,561	5,582	4500	Supplies, Materials, and Media	2,000	2,000	2,500	500	-
6,727	9,929	8,140		Subtotal - Other	4,500	4,500	5,500	1,000	-
338	-	-	5100	Equipment	-	-	-	-	-
64,559	64,493	48,786		Fund Total	42,500	42,500	46,500	4,000	-
-	54,537	18,159		Excess (Deficiency) of Revenues over Expenditures	25,000	25,000	13,500	-	-
-	-	54,537		Fund Balance, Beginning of Year	72,696	72,696	97,696	-	-
\$ -	\$ 54,537	\$ 72,696		Fund Balance, End of Year	\$ 97,696	\$ 97,696	\$ 111,196	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: Corporate Grants

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 41,604	\$ 73,003	\$ 56,340	0040	Corporate Grants	\$ -	\$ 64,999	\$ 52,500	\$ (12,499)	(19)
<u>Expenditure</u>									
1,575	2,788	525	3100	Certificated Salaries	-	463	3,500	3,037	656
387	771	205	3200	Non-Certificated Salaries	-	-	-	-	-
249	446	88	3500	Employee Benefits	-	37	500	463	1,251
<u>2,211</u>	<u>4,005</u>	<u>818</u>		Subtotal - Personnel Services	<u>-</u>	<u>500</u>	<u>4,000</u>	<u>3,500</u>	<u>700</u>
1,000	3,245	1,600	4100	Professional and Technical Services	-	3,000	-	(3,000)	(100)
9,147	11,476	7,389	4250	Student Travel	-	13,504	15,000	1,496	11
-	53	-	4300	Utility Services	-	-	-	-	-
4,500	11,221	2,650	4400	Other Purchased Services	-	800	7,500	6,700	-
7,445	35,320	32,564	4500	Supplies, Materials, and Media	8,237	49,176	25,000	(24,176)	(49)
8,650	200	300	4900	Other Expenses	-	-	1,000	1,000	-
<u>30,742</u>	<u>61,515</u>	<u>44,503</u>		Subtotal - Other	<u>8,237</u>	<u>66,480</u>	<u>48,500</u>	<u>(17,979)</u>	<u>(27)</u>
<u>4,500</u>	<u>14,492</u>	<u>3,163</u>	5100	Equipment	<u>2,660</u>	<u>8,916</u>	<u>-</u>	<u>(8,916)</u>	<u>(100)</u>
<u>37,453</u>	<u>80,012</u>	<u>48,484</u>		Fund Total	<u>10,897</u>	<u>75,896</u>	<u>52,500</u>	<u>(23,395)</u>	<u>(31)</u>
Other Financing Uses:									
-	-	-		Operating transfers out - General Funds					
4,151	(7,009)	7,856		Excess (Deficiency) of Revenues over Expenditures	(10,897)	(10,897)	-	10,896	(100)
<u>5,899</u>	<u>10,050</u>	<u>3,041</u>		Fund Balance, Beginning of Year	<u>10,897</u>	<u>10,897</u>	<u>-</u>	<u>(10,897)</u>	<u>(100)</u>
<u>\$ 10,050</u>	<u>\$ 3,041</u>	<u>\$ 10,897</u>		Fund Balance, End of Year	<u>\$ -</u>	<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
2014 - 2015 Budget**

Fund: 232 Early Literacy

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State Revenue	\$ 18,271	\$ 18,271	\$ -	\$ (18,271)	-
<u>Expenditure</u>									
-	-	-	4500	Supplies, Materials, and Media	18,271	18,271	-	(18,271)	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	-		Subtotal - Other	18,271	18,271	-	(18,271)	-
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	18,271	18,271	-	(18,271)	-
-	-	-		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
2014 - 2015 Budget**

Fund: 269 Education Jobs

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 1,368,815	\$ 37,993	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	973,654	33,150	3100	Certificated Salaries	-	-	-	-	-
-	28,607	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	363,334	4,843	3500	Employee Benefits	-	-	-	-	-
-	1,365,595	37,993		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	280	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	2,580	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	360	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	3,220	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	1,368,815	37,993		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Education Jobs Fund (Ed Jobs) program is a Federal Program that provides assistance to School Districts to save or create education jobs. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 375 Equipment Replacement

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 458,819	\$ 200,883	\$ 22,783	0030	Earnings on Investments	\$ 200,000	\$ 60,000	\$ 60,000	\$ -	-
-	-	-	0250	Transfer From Other Funds	-	-	-	-	-
<u>458,819</u>	<u>200,883</u>	<u>22,783</u>		Total Revenue & Other Financing Sources	<u>-</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>									
363,775	-	530	4100	Professional and Technical Services	-	-	-	-	-
51,671	33,217	2,036	4400	Other Purchased Services	-	13,283	-	(13,283)	(100)
43,830	327,887	26,583	4500	Supplies, Materials, and Media	-	80,661	-	(80,661)	(100)
<u>459,276</u>	<u>361,104</u>	<u>29,149</u>		Subtotal - Other	<u>-</u>	<u>93,944</u>	<u>-</u>	<u>(93,944)</u>	<u>(100)</u>
<u>100,912</u>	<u>828,888</u>	<u>45,847</u>	5100	Equipment	<u>5,444,016</u>	<u>5,360,350</u>	<u>120,000</u>	<u>(5,240,350)</u>	<u>(102)</u>
<u>560,188</u>	<u>1,189,992</u>	<u>74,996</u>		Fund Total	<u>5,444,016</u>	<u>5,454,294</u>	<u>120,000</u>	<u>(5,334,294)</u>	<u>(102)</u>
(101,369)	(989,109)	(52,213)		Excess (Deficiency) of Revenues over Expenditures	(5,444,016)	(5,394,294)	(60,000)	-	-
<u>6,596,985</u>	<u>6,495,616</u>	<u>5,506,507</u>		Fund Balance, Beginning of Year	<u>5,454,294</u>	<u>5,454,294</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
<u>\$ 6,495,616</u>	<u>\$ 5,506,507</u>	<u>\$ 5,454,294</u>		Fund Balance, End of Year	<u>\$ 10,278</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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
2014 - 2015 Budget**

Fund: 255 Food Service

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 853,654	\$ 781,299	\$ 703,256	0020	Type A Lunch-Student	\$ 640,000	\$ 640,000	\$ 750,000	\$ 110,000	17
11,634	3,826	4,098	0040	Other Local Revenue	-	-	-	-	-
2,034,669	2,111,953	2,144,537	0150	Intergovernmental Federal	2,250,000	2,450,000	2,450,000	-	-
130,804	118,288	139,253	0162	USDA	110,000	110,000	140,000	30,000	27
<u>3,030,761</u>	<u>3,015,366</u>	<u>2,991,144</u>		Total Revenue	<u>3,000,000</u>	<u>3,200,000</u>	<u>3,340,000</u>	<u>140,000</u>	<u>4</u>
<u>Other Financing Sources</u>									
140,000	600,000	791,836	0250	Transfer From Other Funds	750,000	1,100,000	800,000	(300,000)	-
<u>3,170,761</u>	<u>3,615,366</u>	<u>3,782,980</u>		Total Revenue & Other Financing Sources	<u>3,750,000</u>	<u>4,300,000</u>	<u>4,140,000</u>	<u>(160,000)</u>	<u>(4)</u>
<u>Expenditure</u>									
1,203,265	1,316,556	1,414,610	3200	Non-Certificated Salaries	1,446,034	1,456,522	1,476,519	19,997	1
762,137	842,492	949,397	3500	Employee Benefits	1,059,032	1,091,928	1,112,783	20,855	2
<u>1,965,402</u>	<u>2,159,048</u>	<u>2,364,007</u>		Subtotal - Personnel Services	<u>2,505,066</u>	<u>2,548,450</u>	<u>2,589,302</u>	<u>40,852</u>	<u>2</u>
-	-	2,700	4100	Professional and Technical Services	-	-	-	-	-
17,597	19,365	23,667	4200	Staff Travel	25,200	25,200	25,200	-	-
2,673	2,471	2,251	4300	Utility Services	3,075	3,075	3,000	(75)	(2)
44,039	50,426	32,038	4400	Other Purchased Services	64,000	65,000	50,503	(14,497)	(22)
1,353,148	1,363,141	1,615,126	4500	Supplies, Materials, and Media	1,710,300	1,711,575	1,375,350	(336,225)	-
3,974	3,703	4,117	4900	Other Expenses	4,500	4,500	4,750	250	6
<u>1,421,431</u>	<u>1,439,106</u>	<u>1,679,899</u>		Subtotal - Other	<u>1,807,075</u>	<u>1,809,350</u>	<u>1,458,803</u>	<u>(350,547)</u>	<u>(19)</u>
3,333	132,303	12,429	5100	Equipment	30,000	30,000	15,000	(15,000)	(50)
<u>3,390,166</u>	<u>3,730,457</u>	<u>4,056,335</u>		Fund Total	<u>4,342,141</u>	<u>4,387,800</u>	<u>4,063,105</u>	<u>(324,695)</u>	<u>(7)</u>
(219,405)	(115,091)	(273,355)		Excess (Deficiency) of Revenues over Expenditures	(592,141)	(87,800)	76,895	-	-
<u>765,534</u>	<u>546,126</u>	<u>431,035</u>		Fund Balance, Beginning of Year	<u>157,680</u>	<u>157,680</u>	<u>69,880</u>	<u>-</u>	<u>-</u>
<u>\$ 546,129</u>	<u>\$ 431,035</u>	<u>\$ 157,680</u>		Fund Balance, End of Year	<u>\$ (434,461)</u>	<u>\$ 69,880</u>	<u>\$ 146,775</u>	<u>\$ -</u>	<u>-</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
2014 - 2015 Budget**

Fund: 255 Food Service - Fresh Fruit and Vegetable Program

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 43,644	\$ 139,935	\$ 120,722	0150	Intergovernmental Federal	\$ 18,022	\$ 118,704	\$ 110,000	\$ (8,704)	(7)
<u>Expenditure</u>									
1,560	3,130	-	3200	Non-Certificated Salaries	-	-	-	-	-
119	939	-	3500	Employee Benefits	-	-	-	-	-
<u>1,679</u>	<u>4,069</u>	<u>-</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>41,965</u>	<u>135,866</u>	<u>120,722</u>	4500	Supplies, Materials, and Media	<u>18,022</u>	<u>118,704</u>	<u>110,000</u>	<u>(8,704)</u>	<u>(7)</u>
<u>43,644</u>	<u>139,935</u>	<u>120,722</u>		Fund Total	<u>18,022</u>	<u>118,704</u>	<u>110,000</u>	<u>(8,704)</u>	<u>(7)</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 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
2014 - 2015 Budget**

Fund: 255 Food Service - Nutritional Alaskan Foods

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 26,161	0050	State Revenue	\$ 128,905	\$ 237,528	\$ -	\$ (237,528)	(100)
<u>Expenditure</u>									
-	-	26,161	4500	Supplies, Materials, and Media	128,905	237,528	-	(237,528)	(100)
-	-	26,161		Fund Total	128,905	237,528	-	(237,528)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		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
2014 - 2015 Budget**

Fund: 285 Fourth R Training

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 6,600	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	260	3100	Certificated Salaries	-	-	-	-	-
-	-	1,063	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	101	3500	Employee Benefits	-	-	-	-	-
-	-	1,424		Subtotal - Personnel Services	-	-	-	-	-
-	-	785	4400	Other Purchased Services	-	-	-	-	-
-	-	4,391	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	5,176		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	-	6,600		Fund Total	-	-	-	-	-
-	-	-		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
2014 - 2015 Budget**

Fund: 356 Gear Up Kenai Peninsula

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 109,566	\$ 107,127	\$ 148,835	0150	Intergovernmental - Federal	\$ 170,253	\$ 170,253	\$ 150,000	\$ (20,253)	(12)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
104,667	102,084	142,018	4100	Professional and Technical Services	162,316	162,316	142,500	(19,816)	(12)
-	-	-	4900	Other Expenses	-	-	-	-	-
4,899	5,043	6,817	4950	Indirect Costs	7,937	7,937	7,500	(437)	(6)
109,566	107,127	148,835		Subtotal - Other	170,253	170,253	150,000	(20,253)	(12)
-	-	-	5100	Equipment	-	-	-	-	-
109,566	107,127	148,835		Fund Total	170,253	170,253	150,000	(20,253)	(12)
-	-	-		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
2014 - 2015 Budget**

Fund: 263 Governor's Alternative Schools

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 41,635	0050	State Revenue	\$ 25,000	\$ 25,950	\$ 25,000	\$ (950)	100
10,597	26,300	1,227	0150	Intergovernmental Federal	-	-	-	-	-
10,597	26,300	42,862		Total Revenue	25,000	25,950	25,000	(950)	(4)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	354	112	3200	Non-Certificated Salaries	-	-	-	-	-
-	27	9	3500	Employee Benefits	-	-	-	-	-
-	381	121		Subtotal - Personnel Services	-	-	-	-	-
-	-	1,600	4200	Staff Travel	-	906	-	(906)	(100)
-	464	230	4250	Student Travel	-	-	-	-	-
-	2,500	2,500	4400	Other Purchased Services	-	3,834	-	(3,834)	(100)
6,381	18,834	36,249	4500	Supplies, Materials, and Media	-	20,000	-	(20,000)	(100)
-	-	199	4900	Other Expenses	25,000	-	25,000	25,000	-
298	1,096	1,963	4950	Indirect Costs	-	1,210	-	(1,210)	(100)
6,679	22,894	42,741		Subtotal - Other	25,000	25,950	25,000	(950)	(4)
3,918	3,025	-	5100	Equipment	-	-	-	-	-
10,597	26,300	42,862		Fund Total	25,000	25,950	25,000	(950)	(4)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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
2014 - 2015 Budget**

Fund: 217 Legislative Grant

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 25,000	\$ -	\$ 965,267	0050	State Revenue	\$ -	\$ 102,233	\$ -	\$ (102,233)	(100)
<u>Expenditure</u>									
-	-	250	4400	Other Purchased Services	-	-	-	-	#DIV/0!
8,732	-	431,131	4500	Supplies, Materials, and Media	-	71,592	-	(71,592)	(100)
8,732	-	431,381		Subtotal - Other	-	71,592	-	(71,592)	(100)
16,268	-	533,886	5100	Equipment	-	30,641	-	(30,641)	(100)
25,000	-	965,267		Fund Total	-	102,233	-	(102,233)	(100)
-	-	-		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
2014 - 2015 Budget**

Fund: 222 Legislative Grant

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 147,508	\$ -	\$ 40,000	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	4100	Professional and Technical Service	-	-	-	-	-
594	-	-	4400	Other Purchased Services	-	-	-	-	-
91,453	-	2,996	4500	Supplies, Materials, and Media	-	-	-	-	-
92,047	-	2,996		Subtotal - Other	-	-	-	-	-
55,461	-	37,004	5100	Equipment	-	-	-	-	-
147,508	-	40,000		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
2014 - 2015 Budget**

Fund: 300 McKinney-Vento Homeless

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 13,580	\$ 14,991	\$ 25,247	0150	Intergovernmental - Federal	\$ 20,502	\$ 20,502	\$ 20,000	\$ (502)	(2)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	500	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	1,993	-	-	-	-
-	-	-	3500	Employee Benefits	597	-	-	-	-
-	-	-		Subtotal - Personnel Services	3,090	-	-	-	-
3,279	380	4,320	4200	Staff Travel	500	3,000	3,000	-	-
4,156	1,000	2,095	4250	Student Travel	3,000	1,000	1,000	-	-
-	17	-	4300	Utility Services	-	20	-	(20)	(100)
-	340	840	4400	Other Purchased Services	600	300	300	-	-
5,538	12,548	16,836	4500	Supplies, Materials, and Media	7,069	15,226	14,450	(776)	(5)
-	-	-	4900	Other Expenses	5,287	-	-	-	-
607	706	1,156	4950	Indirect Costs	956	956	1,250	294	31
13,580	14,991	25,247		Subtotal - Other	17,412	20,502	20,000	(502)	(2)
-	-	-	5100	Equipment	-	-	-	-	-
13,580	14,991	25,247		Fund Total	20,502	20,502	20,000	(502)	(2)
-	-	-		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
2014 - 2015 Budget

Fund: 301 McKinney-Vento Homeless, ARRA

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 21,109	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
3,282	-	-	4250	Student Travel	-	-	-	-	-
3,723	-	-	4400	Other Purchased Services	-	-	-	-	-
13,160	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
944	-	-	4950	Indirect Costs	-	-	-	-	-
21,109	-	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
21,109	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 281 Migrant Education

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,242	\$ 3,101	\$ 2,256	0150	Intergovernmental - Federal	\$ 8,277	\$ 8,277	\$ 5,000	\$ (3,277)	(40)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	289	-	(289)	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	23	-	(23)	-
-	-	-		Subtotal - Personnel Services	-	312	-	(312)	-
382	432	578	4200	Staff Travel	3,315	3,003	3,000	(3)	(0)
2,842	2,648	1,650	4500	Supplies, Materials, and Media	4,800	4,800	1,750	(3,050)	(64)
18	21	28	4950	Indirect Costs	162	162	250	88	-
3,242	3,101	2,256		Subtotal - Other	8,277	7,965	5,000	(2,965)	(37)
-	-	-	5100	Equipment	-	-	-	-	-
3,242	3,101	2,256		Fund Total	8,277	8,277	5,000	(3,277)	(40)
-	-	-		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
2014 - 2015 Budget**

Fund: 325 National Space Grant

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 2,500	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	2,500	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	2,500		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	-	2,500		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The National Space grant offers opportunities for students to become more involved in math and science activities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 260 NCLB (No Child Left Behind)

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,716,084	\$ 3,776,208	\$ 3,340,180	0150	Intergovernmental - Federal	\$ 3,254,418	\$ 3,254,418	\$ 3,250,000	\$ (4,418)	(0)
<u>Expenditure</u>									
1,882,706	1,719,331	1,550,366	3100	Certificated Salaries	1,456,685	1,520,856	1,500,000	(20,856)	(1)
220,643	238,153	247,085	3200	Non-Certificated Salaries	264,220	246,977	200,000	(46,977)	(19)
762,588	673,375	683,117	3500	Employee Benefits	698,226	684,058	650,000	(34,058)	(5)
<u>2,865,937</u>	<u>2,630,859</u>	<u>2,480,568</u>		Subtotal - Personnel Services	<u>2,419,131</u>	<u>2,451,891</u>	<u>2,350,000</u>	<u>(101,891)</u>	<u>(4)</u>
296,818	339,719	387,671	4100	Professional and Technical Services	418,687	285,459	430,000	144,541	51
146,874	275,697	178,418	4200	Staff Travel	151,004	177,250	160,000	(17,250)	(10)
1,065	2,420	1,000	4250	Student Travel	1,500	16,000	10,000	(6,000)	(38)
2,860	3,857	4,204	4300	Utility Services	6,000	8,000	10,000	2,000	25
92,885	119,459	28,471	4400	Other Purchased Services	17,500	21,100	20,000	(1,100)	(5)
99,192	183,153	105,894	4500	Supplies, Materials, and Media	76,928	111,564	100,000	(11,564)	(10)
19,919	17,484	11,514	4900	Other Expenses	6,700	6,700	-	(6,700)	(100)
152,342	161,354	137,899	4950	Indirect Costs	145,405	144,454	145,000	546	0
<u>811,955</u>	<u>1,103,143</u>	<u>855,071</u>		Subtotal - Other	<u>823,724</u>	<u>770,527</u>	<u>875,000</u>	<u>104,474</u>	<u>14</u>
<u>38,194</u>	<u>42,206</u>	<u>4,541</u>	5100	Equipment	<u>11,563</u>	<u>32,000</u>	<u>25,000</u>	<u>(7,000)</u>	<u>(22)</u>
<u>3,716,086</u>	<u>3,776,208</u>	<u>3,340,180</u>		Fund Total	<u>3,254,418</u>	<u>3,254,418</u>	<u>3,250,000</u>	<u>(4,417)</u>	<u>(0)</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>	

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
2014 - 2015 Budget**

Fund: 261 NCLB - ARRA (No Child Left Behind)

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 805,530	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
404,573	-	-	3100	Certificated Salaries	-	-	-	-	-
15,726	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
140,200	-	-	3500	Employee Benefits	-	-	-	-	-
560,499	-	-		Subtotal - Personnel Services	-	-	-	-	-
66,728	-	-	4100	Professional and Technical Services	-	-	-	-	-
8,601	-	-	4200	Staff Travel	-	-	-	-	-
1,034	-	-	4250	Student Travel	-	-	-	-	-
150	-	-	4300	Utility Services	-	-	-	-	-
829	-	-	4400	Other Purchased Services	-	-	-	-	-
75,529	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
205	-	-	4900	Other Expenses	-	-	-	-	-
33,395	-	-	4950	Indirect Costs	-	-	-	-	-
186,471	-	-		Subtotal - Other	-	-	-	-	-
58,560	-	-	5100	Equipment	-	-	-	-	-
805,530	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

NCLB (No Child Left Behind) ARRA is a Title I-A entitlement grant based on poverty. Funds provide for supplemental academic programs to children who are not on target to meet the state's content performance standard.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 218 Principal Coach

Date: 7/7/14

2010-11 Actual	2011-12 Actual	Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 443,000	\$ 435,489	\$ 421,699	0050	State Revenue	\$ 1,107,714	\$ 1,107,714	\$ 1,125,000	\$ 17,286	2
<u>Expenditure</u>									
21,577	19,504	21,854	3200	Non-Certificated Salaries	10,572	10,572	12,500	1,928	18
10,231	12,963	14,784	3500	Employee Benefits	7,354	7,954	8,750	796	10
<u>31,808</u>	<u>32,467</u>	<u>36,638</u>		Subtotal - Personnel Services	<u>17,926</u>	<u>18,526</u>	<u>21,250</u>	<u>2,724</u>	<u>15</u>
53,087	43,720	101,524	4100	Professional and Technical Services	739,471	768,471	764,750	(3,721)	(0)
331,460	335,241	253,254	4200	Staff Travel	270,000	233,850	250,000	16,150	7
2,109	2,358	1,440	4300	Utility Services	1,650	1,650	2,000	350	21
13	1,264	8,446	4400	Other Purchased Services	8,500	8,500	8,500	-	-
18,558	19,303	7,576	4500	Supplies, Materials, and Media	15,000	19,500	20,000	500	3
2,173	1,136	517	4900	Other Expenses	1,000	2,750	1,000	(1,750)	(64)
-	-	-	4950	Indirect Costs	54,167	54,167	57,500	3,333	6
<u>407,400</u>	<u>403,022</u>	<u>372,757</u>		Subtotal - Other	<u>1,089,788</u>	<u>1,088,888</u>	<u>1,103,750</u>	<u>14,862</u>	<u>1</u>
3,792	-	12,304	5100	Equipment	-	300	-	(300)	(100)
<u>443,000</u>	<u>435,489</u>	<u>421,699</u>		Fund Total	<u>1,107,714</u>	<u>1,107,714</u>	<u>1,125,000</u>	<u>17,286</u>	<u>2</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 Principal Coaching grant is a statewide mentorship program for new to position Principals and Superintendents.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 295 School Improvement

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 18,862	\$ 6,291	\$ 46,126	0150	Intergovernmental - Federal	\$ 4,399	\$ 4,399	\$ 25,000	\$ 20,601	468
<u>Expenditure</u>									
-	-	8,154	3100	Certificated Salaries	2,154	600	10,500	9,900	1,650
6,018	5,525	3,061	3200	Non-Certificated Salaries	1,807	-	4,500	4,500	#DIV/0!
1,191	766	1,127	3500	Employee Benefits	389	100	2,000	1,900	1,900
7,209	6,291	12,342		Subtotal - Personnel Services	4,350	700	17,000	16,300	2,329
11,653	-	15,610	4100	Professional and Technical Services	-	-	5,000	5,000	#DIV/0!
-	-	16,861	4200	Staff Travel	-	3,000	-	(3,000)	(100)
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	49	-	(49)	(100)
-	-	1,313	4500	Supplies, Materials, and Media	49	650	3,000	2,350	362
-	-	-	4900	Other Expenses	-	-	-	-	-
11,653	-	33,784		Subtotal - Other	49	3,699	8,000	4,301	116
-	-	-	5100	Equipment	-	-	-	-	-
18,862	6,291	46,126		Fund Total	4,399	4,399	25,000	20,601	468
-	-	-		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
2014 - 2015 Budget**

Fund: 268 SFSF - ARRA

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,572,579	\$ 385,097	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
302,432	29,695	-	3100	Certificated Salaries	-	-	-	-	-
34,260	13,112	-	3200	Non-Certificated Salaries	-	-	-	-	-
81,784	14,886	-	3500	Employee Benefits	-	-	-	-	-
418,476	57,693	-		Subtotal - Personnel Services	-	-	-	-	-
94,019	20,500	-	4100	Professional and Technical Services	-	-	-	-	-
167,855	73,383	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
20	-	-	4300	Utility Services	-	-	-	-	-
43,361	13,880	-	4400	Other Purchased Services	-	-	-	-	-
510,220	129,438	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
57,749	14,518	-	4950	Indirect Costs	-	-	-	-	-
873,224	251,719	-		Subtotal - Other	-	-	-	-	-
1,280,879	76,685	-	5100	Equipment	-	-	-	-	-
2,572,579	386,097	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation under the *American Recovery and Reinvestment Act*. This grant is to be used to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career-ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 201 Staff Development Contracts

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 14,164	\$ 41,027	\$ 11,497	0050	Intergovernmental - State	\$ 740	\$ 14,464	\$ 7,500	\$ (6,964)	(48)
-	-	-	0150	Intergovernmental - Federal	-	-	-	-	-
<u>14,164</u>	<u>41,027</u>	<u>11,497</u>		Total Revenue	<u>740</u>	<u>14,464</u>	<u>7,500</u>	<u>(6,964)</u>	<u>(48)</u>
<u>Expenditure</u>									
1,080	3,628	260	3100	Certificated Salaries	-	-	1,000	1,000	#DIV/0!
100	1,020	55	3200	Non-Certificated Salaries	-	278	-	(278)	-
90	493	24	3500	Employee Benefits	-	22	75	53	241
<u>1,270</u>	<u>5,141</u>	<u>339</u>		Subtotal - Personnel Services	<u>-</u>	<u>300</u>	<u>1,075</u>	<u>775</u>	<u>258</u>
12,894	25,342	11,158	4200	Staff Travel	740	14,164	6,425	(7,739)	(55)
-	10,544	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
<u>12,894</u>	<u>35,886</u>	<u>11,158</u>		Subtotal - Other	<u>740</u>	<u>14,164</u>	<u>6,425</u>	<u>(7,739)</u>	<u>(55)</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>14,164</u>	<u>41,027</u>	<u>11,497</u>		Fund Total	<u>740</u>	<u>14,464</u>	<u>7,500</u>	<u>(6,964)</u>	<u>(48)</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
2014 - 2015 Budget**

Fund: 214 Statewide Mentorship

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 101,370	\$ -	\$ -	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
77,597	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
23,773	-	-	3500	Employee Benefits	-	-	-	-	-
101,370	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-		Subtotal - Other	-	-	-	-	-
101,370	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

Statewide Mentorship is a program funded by EED, providing for teacher mentors in our district. By mentoring new teachers, Alaska can improve the quality of instruction, increase teacher retention and improve student achievement.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 205 Student Transportation

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 5,492,563	\$ 6,241,927	\$ 7,604,516	0050	Intergovernmental - State	7,680,611	7,680,611	7,924,942	\$ 244,331	3
<u>Other Financing Sources</u>									
200,000	-	-	0250	Transfer From Other Funds	-	-	-	-	-
5,692,563	6,241,927	7,604,516		Total Revenue & Other Financing Sources	7,680,611	7,680,611	7,924,942	\$ 244,331	3
<u>Expenditure</u>									
119,785	125,404	140,103	3200	Non-Certificated Salaries	126,213	128,959	133,124	4,165	3
58,961	59,962	60,086	3500	Employee Benefits	67,492	67,146	71,188	4,042	6
178,746	185,366	200,189		Subtotal - Personnel Service	193,705	196,105	204,312	8,207	4
258	-	-	4100	Professional and Technical Services	-	-	-	-	-
4,488	3,617	4,392	4200	Staff Travel	12,500	12,500	12,500	-	-
1,786	3,000	2,633	4300	Utility Services	1,500	1,500	1,500	-	-
4,700,122	5,195,609	7,260,404	4400	Other Purchased Services	7,570,223	7,570,223	7,797,211	226,988	3
626,589	718,594	17,487	4500	Supplies, Materials, and Media	39,300	39,300	39,300	-	-
611	700	1,036	4900	Other Expenses	2,300	2,300	2,300	-	-
5,333,854	5,921,520	7,285,952		Subtotal - Other	7,625,823	7,625,823	7,852,811	226,988	3
303	-	6,030	5100	Equipment	-	687,080	-	(687,080)	(100)
5,512,903	6,106,886	7,492,171		Fund Total	7,819,528	8,509,008	8,057,123	(451,885)	(5)
179,660	135,041	112,345		Excess (Deficiency) of Revenues over Expenditures	(138,917)	(828,397)	(132,181)	696,216	(84)
779,572	959,232	1,094,273		Fund Balance, Beginning of Year	1,206,618	1,206,618	378,221	(828,397)	(69)
\$ 959,232	\$ 1,094,273	\$ 1,206,618		Fund Balance, End of Year	\$ 1,067,701	\$ 378,221	\$ 246,040	\$ (132,181)	(35)

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 298 Title ID, Delinquent

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 17,956	\$ 21,707	\$ 10,518	0150	Intergovernmental - Federal	\$ 5,765	\$ 5,765	\$ 7,500	\$ 1,735	30
<u>Expenditure</u>									
2,957	10,646	-	3100	Certificated Salaries	555	755	-	(755)	-
-	-	-	3200	Non-Certificated Salaries	-	200	-	(200)	-
411	1,537	-	3500	Employee Benefits	-	25	-	(25)	-
3,368	12,183	-		Subtotal - Personnel Services	555	980	-	(980)	-
13,785	6,546	-	4100	Professional and Technical Services	-	-	-	-	-
-	34	-	4300	Utility Services	-	-	-	-	-
-	550	3,393	4500	Supplies, Materials, and Media	4,941	4,516	7,250	2,734	61
-	-	-	4900	Other Expenses	-	-	-	-	-
803	954	163	4950	Indirect Costs	269	269	250	(19)	(7)
14,588	8,084	3,556		Subtotal - Other	5,210	4,785	7,500	2,715	57
-	1,440	6,962	5100	Equipment	-	-	-	-	#DIV/0!
17,956	21,707	10,518		Fund Total	5,765	5,765	7,500	1,735	30
-	-	-		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
2014 - 2015 Budget**

Fund: 264 Title II-D, ARRA

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 75,671	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
11,170	-	-	3100	Certificated Salaries	-	-	-	-	-
3,269	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
1,700	-	-	3500	Employee Benefits	-	-	-	-	-
16,139	-	-		Subtotal - Personnel Services	-	-	-	-	-
19,324	-	-	4200	Staff Travel	-	-	-	-	-
2,040	-	-	4400	Other Purchased Services	-	-	-	-	-
4,436	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
1,963	-	-	4950	Indirect Costs	-	-	-	-	-
27,763	-	-		Subtotal - Other	-	-	-	-	-
31,769	-	-	5100	Equipment	-	-	-	-	-
75,671	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Title IID, Enhancing Education through Technology - ARRA grants purpose is to increase technological literacy of students by the end of eight grade, increase the capacity of teachers to integrate technology into teaching and learning and increase student academic achievement through the use of technology to enhance learning.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund 266 Title VI-B

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,396,170	\$ 2,405,687	\$ 1,776,037	0150	Intergovernmental - Federal	\$ 2,226,387	\$ 3,834,498	\$ 2,500,000	\$ (1,334,498)	(35)
<u>Expenditure</u>									
291,130	279,734	303,964	3100	Certificated Salaries	361,390	411,390	175,000	(236,390)	(57)
988,362	1,000,538	673,257	3200	Non-Certificated Salaries	793,348	1,425,348	1,135,000	(290,348)	(20)
874,362	869,226	577,387	3500	Employee Benefits	761,281	1,211,200	941,000	(270,200)	(22)
<u>2,153,854</u>	<u>2,149,498</u>	<u>1,554,608</u>		Subtotal - Personnel Services	<u>1,916,019</u>	<u>3,047,938</u>	<u>2,251,000</u>	<u>(796,938)</u>	(26)
38,343	27,177	7,821	4100	Professional and Technical Services	24,772	74,772	35,000	(39,772)	(53)
73,105	69,292	99,199	4200	Staff Travel	100,000	100,000	35,000	(65,000)	(65)
974	4,690	3,900	4400	Other Purchased Services	10,000	10,000	25,000	15,000	100
17,056	20,644	21,652	4500	Supplies, Materials, and Media	46,019	391,996	40,000	(351,996)	(90)
5,243	9,711	3,057	4900	Other Expenses	20,000	20,000	-	(20,000)	(100)
107,105	112,682	81,131	4950	Indirect Costs	103,511	178,226	114,000	(64,226)	(36)
<u>241,826</u>	<u>244,196</u>	<u>216,760</u>		Subtotal - Other	<u>304,302</u>	<u>774,994</u>	<u>249,000</u>	<u>(525,994)</u>	(68)
490	11,993	4,669	5100	Equipment	6,066	11,566	-	(11,566)	(100)
<u>2,396,170</u>	<u>2,405,687</u>	<u>1,776,037</u>		Fund Total	<u>2,226,387</u>	<u>3,834,498</u>	<u>2,500,000</u>	<u>(1,334,498)</u>	(35)
-	-	-		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 Title VI-B grant provides fund for the overall improvement of service for students receiving Special Education.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund 267 Title VI-B, ARRA

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 1,786,854	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
73,006	-	-	3100	Certificated Salaries	-	-	-	-	-
776,962	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
666,438	-	-	3500	Employee Benefits	-	-	-	-	-
1,516,406	-	-		Subtotal - Personnel Services	-	-	-	-	-
27,326	-	-	4100	Professional and Technical Services	-	-	-	-	-
42,689	-	-	4200	Staff Travel	-	-	-	-	-
4,637	-	-	4400	Other Purchased Services	-	-	-	-	-
57,108	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
77,134	-	-	4950	Indirect Costs	-	-	-	-	-
208,894	-	-		Subtotal - Other	-	-	-	-	-
61,554	-	-	5100	Equipment	-	-	-	-	-
1,786,854	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

Fund: 350 Title VII, Indian Education

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 268,190	\$ 316,983	\$ 306,742	0150	Intergovernmental - Federal	\$ 388,344	\$ 388,344	\$ 350,000	\$ (38,344)	(10)
<u>Expenditure</u>									
5,359	1,720	37,079	3100	Certificated Salaries	6,300	1,000	5,000	4,000	400
71,741	111,203	119,428	3200	Non-Certificated Salaries	148,000	145,745	135,000	(10,745)	(7)
50,617	85,865	88,634	3500	Employee Benefits	98,021	102,718	100,000	(2,718)	(3)
127,717	198,788	245,141		Subtotal - Personnel Services	252,321	249,463	240,000	(9,463)	(4)
90,014	44,071	24,464	4100	Professional and Technical Services	66,193	65,926	47,510	(18,416)	(28)
2,795	4,079	2,749	4200	Staff Travel	4,000	2,000	2,000	-	-
31,490	29,429	10,723	4250	Student Travel	3,000	5,000	5,000	-	-
845	790	-	4300	Utility Services	250	250	250	-	-
125	15,388	2,420	4400	Other Purchased Services	1,600	1,600	1,500	(100)	(6)
2,361	8,806	6,806	4500	Supplies, Materials, and Media	42,875	46,000	40,000	(6,000)	(13)
-	710	390	4900	Other Expenses	-	-	-	-	-
11,950	14,922	14,049	4950	Indirect Costs	18,105	18,105	13,740	(4,365)	(24)
139,580	118,195	61,601		Subtotal - Other	136,023	138,881	110,000	(28,881)	(21)
893	-	-	5100	Equipment	-	-	-	-	-
268,190	316,983	306,742		Fund Total	388,344	388,344	350,000	(38,344)	(10)
-	-	-		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
2014 - 2015 Budget**

Fund: 272 Upward Bound

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 20,553	\$ 19,707	\$ 24,732	0150	Intergovernmental - Federal	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	-
<u>Expenditure</u>									
9,000	7,894	11,810	3100	Certificated Salaries	11,842	11,842	11,842	-	-
4,500	3,947	196	3200	Non-Certificated Salaries	-	-	-	-	100
781	1,211	1,668	3500	Employee Benefits	1,658	1,658	1,658	-	-
14,281	13,052	13,674		Subtotal - Personnel Services	13,500	13,500	13,500	-	-
790	1,010	293	4250	Student Travel	3,000	3,000	3,000	-	-
989	382	928	4500	Supplies, Materials, and Media	2,700	2,700	2,700	-	-
4,493	5,263	5,906	4900	Other Expenses	10,800	10,800	10,800	-	-
6,272	6,655	7,127		Subtotal - Other	16,500	16,500	16,500	-	-
-	-	3,931	5100	Equipment	-	-	-	-	-
20,553	19,707	24,732		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
2014 - 2015 Budget**

Fund: 219 Youth First

Date: 7/7/14

2010-11 Actual	2010-11 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 85,000	\$ 80,858	\$ 85,000	0050	Intergovernmental - State	\$ 80,000	\$ 80,000	\$ -	\$(80,000)	(100)
<u>Expenditure</u>									
17,030	12,800	17,400	3100	Certificated Salaries	13,256	13,256	-	(13,256)	(100)
38,528	32,053	31,367	3200	Non-Certificated Salaries	29,193	29,193	-	(29,193)	(100)
14,167	23,973	28,155	3500	Employee Benefits	28,550	28,550	-	(28,550)	(100)
69,725	68,826	76,922		Subtotal - Personnel Services	70,999	70,999	-	(70,999)	(100)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
2,594	2,587	2,998	4200	Staff Travel	3,368	3,368	-	(3,368)	(100)
1,893	1,494	-	4250	Student Travel	-	-	-	-	-
6,988	4,145	1,187	4500	Supplies, Materials, and Media	1,920	1,920	-	(1,920)	(100)
3,800	3,806	3,893	4950	Indirect Costs	3,713	3,713	-	(3,713)	(100)
15,275	12,032	8,078		Subtotal - Other	9,001	9,001	-	(9,001)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
85,000	80,858	85,000		Fund Total	80,000	80,000	-	(80,000)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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
2014 - 2015 Budget**

Fund: 284 Youth In Detention

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 222,591	\$ 224,690	\$ 69,143	0050	Intergovernmental - State	\$ 69,143	\$ 69,143	\$ 65,000	\$ (4,143)	(6)
<u>Expenditure</u>									
116,073	124,673	9,492	3100	Certificated Salaries	57,517	43,265	40,000	(3,265)	(8)
34,155	29,524	29,233	3200	Non-Certificated Salaries	-	-	-	-	-
51,495	52,330	23,959	3500	Employee Benefits	8,403	22,655	18,000	(4,655)	(21)
<u>201,723</u>	<u>206,527</u>	<u>62,684</u>		Subtotal - Personnel Services	<u>65,920</u>	<u>65,920</u>	<u>58,000</u>	<u>(7,920)</u>	<u>(12)</u>
10,716	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
200	-	-	4400	Other Purchased Services	-	-	-	-	-
-	7,586	3,292	4500	Supplies, Materials, and Media	-	-	4,000	4,000	100
-	-	-	4900	Other Expenses	-	-	-	-	-
9,952	10,577	3,167	4950	Indirect Costs	3,223	3,223	3,000	(223)	(7)
<u>20,868</u>	<u>18,163</u>	<u>6,459</u>		Subtotal - Other	<u>3,223</u>	<u>3,223</u>	<u>7,000</u>	<u>3,777</u>	<u>117</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>222,591</u>	<u>224,690</u>	<u>69,143</u>		Fund Total	<u>69,143</u>	<u>69,143</u>	<u>65,000</u>	<u>(4,143)</u>	<u>(6)</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 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. The High School program formerly housed at Spring Creek Correctional Facility was moved to Anchorage at the end of FY12.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

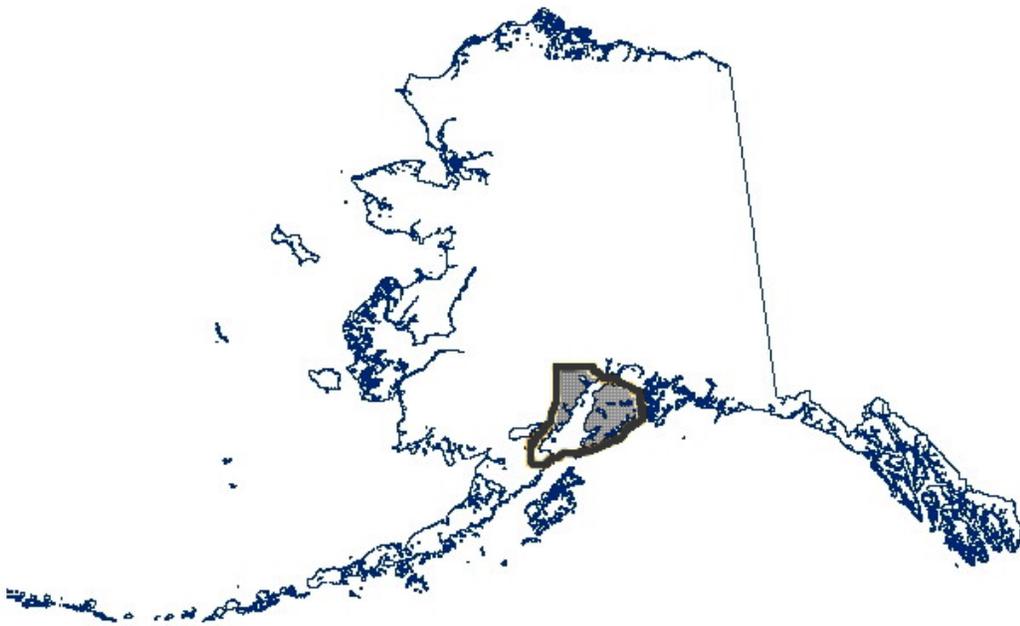
Fund: 293 Youth Risk Behavior Survey

Date: 7/7/14

2010-11 Actual	2011-12 Actual	2012-13 Actual	Object Code	Account Description	Original 2013-14 Budget	Current 2013-14 Budget	2014-15 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 8,300	\$ -	\$ 9,750	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
415	-	-	0150	Intergovernmental - Federal	-	-	-	-	-
<u>8,715</u>	<u>-</u>	<u>9,750</u>		Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>									
3,600	-	3,200	3100	Certificated Salaries	-	-	-	-	-
31	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
502	-	447	3500	Employee Benefits	-	-	-	-	-
<u>4,133</u>	<u>-</u>	<u>3,647</u>		Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
4	-	-	4250	Student Travel	-	-	-	-	-
120	-	-	4400	Other Purchased Services	-	-	-	-	-
4,458	-	6,103	4500	Supplies, Materials, and Media	-	-	-	-	-
<u>4,582</u>	<u>-</u>	<u>6,103</u>		Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>8,715</u>	<u>-</u>	<u>9,750</u>		Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
1,880	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ 1,880</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INFORMATIONAL SECTION

**INFORMATIONAL
SECTION**

Introduced by:	Mayor
Date:	05/06/14
Hearing:	06/03/14
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2014-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2015

WHEREAS, Alaska Statute 29.35.100 and KPB 5.04.020 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 \$74,875,236 is appropriated in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015 as follows:

General Government Operations	\$ 17,713,365
Transfer to School District for Operations and In-kind Services	44,000,000
Transfer to School Debt Service	4,155,361
Transfer to Special Revenue Funds:	
Solid Waste	6,479,305
Post-Secondary Education	697,159
Land Trust Fund	29,345
911 Communications Fund	247,720
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,250,000
General Government	250,000

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

A. Local Effort	\$ 34,330,654
B. Maintenance	7,550,268
C. School District Utilities	85,600
D. School District Insurance	1,860,222
E. School District Audit	60,400

F. Custodial Services	<u>112,856</u>
Total Local Contribution per AS 14.17.410	\$ <u>44,400,000</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, 2014 and ending June 30, 2015 are as follows:

Nikiski Fire Service Area	\$5,129,113
Bear Creek Fire Service Area	536,839
Anchor Point Fire and Emergency Medical Service Area	734,147
Central Emergency Service Area	7,703,062
Central Peninsula Emergency Medical Service Area	6,580
Kachemak Emergency Service Area	977,220
Seward Bear Creek Flood Service Area	261,242
911 Communications	2,141,578
Kenai Peninsula Borough Road Service Area	7,016,902
Engineer's Estimate Fund	12,000
North Peninsula Recreation Service Area	1,774,767
Seldovia Recreational Service Area	54,435
Post-Secondary Education	697,159
Land Trust	989,471
Nikiski Senior Service Area	318,942
Solid Waste	7,741,868
Central Kenai Peninsula Hospital	6,735,550
South Kenai Peninsula Hospital	3,636,742

SECTION 5. That \$4,469,496 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

SECTION 6. That \$1,055,600 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

SECTION 7. That \$190,728 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

SECTION 8. That \$94,020 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

SECTION 9. That \$6,481,993 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

SECTION 10. That \$1,966,397 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2014 and ending June 30, 2015 are as follows:

School Revenue	\$1,275,000
Solid Waste	195,500
General Government	305,000
Service Areas:	
Nikiski Fire	1,200,000
Central Emergency Services	30,000
Kachemak Emergency	60,000
North Peninsula Recreation	125,000
South Kenai Peninsula Hospital	936,247

SECTION 12. Those appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2014 and ending June 30, 2015 are as follows:

Insurance and Litigation	\$3,589,444
Health Insurance Reserve	6,291,600
Equipment Replacement	750,000

SECTION 13. That the FY2015 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 6, 2014, 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 14. That funds reserved for outstanding encumbrances as of June 30, 2014 are reappropriated for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

SECTION 15. That the fee schedule presented in the budget document is approved.

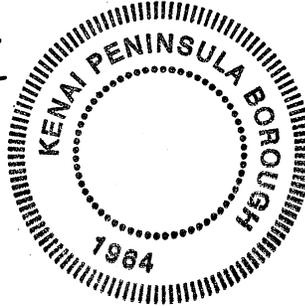
SECTION 16. That this ordinance takes effect at 12:01 a.m. on July 1, 2014.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 3RD DAY OF JUNE, 2014.

Hal Smalley
Hal Smalley, Assembly President

ATTEST:

John Blankenship
John Blankenship, MMC, Borough Clerk



Yes: Bagley, Haggerty, Johnson, McClure, Ogle, Pierce, Smith, Wolf, Smalley
No: None
Absent: None

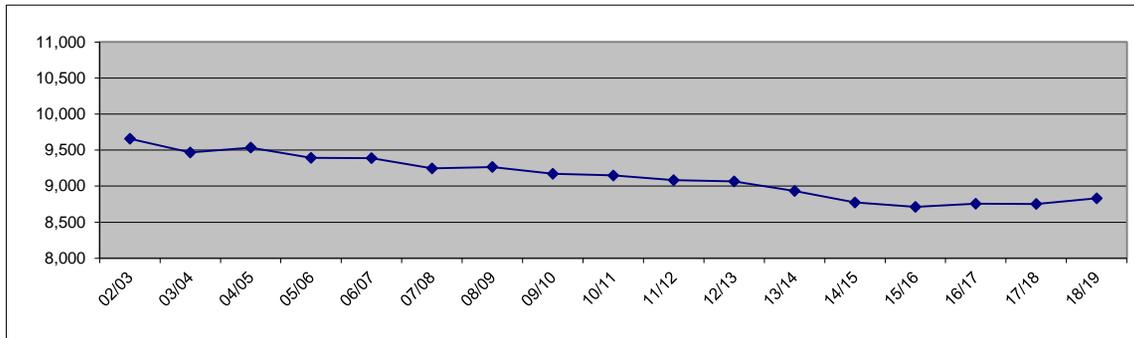
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2014-2015 Budget
Enrollment History and Projections**

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

The Kenai Peninsula Borough School District completes the enrollment projections annually in the central office. There are four separate inputs to the process: 1) building administrators prepare an initial projection; 2) a straight line projection is prepared to show the numbers of students moving forward by grade; 3) the cohort survival method forecasts future enrollment from historic trends; and 4) a subjective analysis is performed to account for any changes to the economic base, transition of private school children into high school, and other potential anomalies.

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
02/03	46	624	585	657	668	697	736	794	785	817	905	846	752	745	9,657	
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-1.97%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.20%
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	-1.47%
14/15	0	685	688	660	657	643	663	668	648	677	638	702	692	752	8,773	-1.78%
15/16	0	685	688	690	664	661	645	648	694	654	641	620	720	703	8,713	-0.68%
16/17	0	691	686	688	689	664	663	632	676	695	630	676	630	736	8,756	0.49%
17/18	0	690	692	686	687	689	666	650	660	677	672	650	686	646	8,751	-0.06%
18/19	0	691	691	692	685	687	691	653	678	661	655	685	660	702	8,831	0.91%



Kenai Peninsula Borough School District
2014-2015 Budget
Enrollment History by School

	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
Aurora Borealis Charter	156	171	178	178	178	180	184	182	183	194	186	193
Chapman	148	144	128	114	119	92	94	92	101	123	115	124
Connections	392	506	736	777	877	947	965	1,062	975	901	918	802
Cooper Landing	21	13	12	11	10	9	11	6	10	10	12	17
Fireweed Academy Charter	31	30	34	48	66	76	73	75	115	130	108	108
Homer Flex	43	38	43	36	39	33	35	37	25	37	33	33
Homer High	485	461	473	492	470	428	407	375	376	393	384	377
Homer Middle	233	229	242	215	211	197	183	202	215	190	182	186
Hope	14	20	14	11	16	8	10	17	13	12	17	18
Kachemak Selo	79	83	90	88	89	94	93	89	91	75	64	63
Kaleidoscope Charter	-	-	88	115	159	196	233	248	246	248	252	251
K-Beach	441	440	443	446	446	441	422	433	427	405	374	389
Kenai Alternative	78	77	59	70	87	103	101	93	106	92	83	90
Kenai Central	538	502	517	510	518	495	513	524	505	514	511	518
Kenai Middle	376	376	366	391	390	373	364	360	367	357	367	348
Marathon *	-	10	6	12	13	11	16	7	4	5	4	6
McNeil Canyon	113	113	119	116	121	108	137	136	120	126	136	131
Moose Pass	43	33	33	31	27	27	29	15	16	18	17	16
Mountain View	346	337	323	286	236	426	437	431	453	460	468	441
Nanwalek	76	63	63	58	64	63	70	74	80	78	79	78
Nikiski Elem	198	179	-	-	-	-	-	-	-	-	-	-
Nikiski Middle/Senior	487	476	417	387	376	374	363	351	370	392	384	397
Nikiski North Star	274	224	388	395	408	406	383	403	417	369	360	362
Nikolaevsk	100	89	73	69	60	55	74	70	70	70	70	72
Ninilchik	186	181	194	168	159	177	164	171	186	161	141	139
Paul Banks	212	214	226	214	201	219	213	228	185	169	194	190
Port Graham	33	30	28	21	20	25	20	15	20	21	19	20
Razdolna	33	36	37	29	36	39	49	37	63	63	76	77
Redoubt	414	407	404	403	380	367	378	371	393	388	409	390
River City Academy	-	-	-	-	-	34	37	56	64	73	76	70
Sears	314	302	239	208	206	-	-	-	-	-	-	-
Seward Elem	356	323	308	289	268	263	264	276	278	286	336	338
Seward High	282	274	259	235	233	205	187	178	165	177	182	175
Seward Middle	121	116	116	108	93	88	89	91	94	78	83	81
Skyview	605	556	526	521	486	459	450	377	333	363	323	261
Soldotna Elem	307	292	291	282	276	264	275	266	286	291	293	295
Soldotna High	513	516	530	531	565	538	529	534	508	494	472	531
Soldotna Middle	538	536	538	540	481	455	443	412	371	401	404	367
Soldotna Montessori Charter	43	89	100	124	161	161	161	160	160	165	164	165
Spring Creek	32	37	43	38	34	34	28	21	19	11	-	-
Sterling	221	203	197	175	182	169	160	134	154	167	189	208
Susan B English	75	73	62	71	65	62	59	45	46	43	40	48
Tebughna	43	40	43	50	45	32	36	30	35	41	40	35
Tustumena	231	205	161	160	168	157	154	150	157	169	162	180
Voznesenka	137	138	133	126	126	115	117	100	104	102	107	110
West Homer Elem	293	285	254	243	223	240	256	236	242	221	231	232
	9,661	9,467	9,534	9,392	9,388	9,245	9,266	9,170	9,148	9,083	9,065	8,932

* Name change beginning in FY12

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2014-2015 General Fund Budget
Revenue and Expenditures**

Actual					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Student
FY04	\$4,222,404,000	\$76,724,068	9,467	\$76,253,975	\$8,055
FY05	\$4,264,247,000	\$83,096,038	9,534	\$79,043,181	\$8,291
FY06	\$4,507,776,000	\$89,146,364	9,392	\$85,821,922	\$9,138
FY07	\$4,888,050,000	\$100,257,075	9,388	\$96,513,281	\$10,280
FY08	\$5,369,378,000	\$117,272,948	9,245	\$118,025,002	\$12,766
FY09	\$5,966,757,000	\$120,377,796	9,266	\$119,621,242	\$12,910
FY10	\$6,369,098,000	\$129,915,465	9,170	\$121,798,918	\$13,282
FY11	\$6,393,531,000	\$132,411,442	9,148	\$124,940,921	\$13,658
FY12	\$6,633,241,000	\$138,363,092	9,083	\$138,995,990	\$15,303
FY13	\$6,716,010,000	\$147,251,320	9,065	\$145,234,534	\$16,021

Budgeted					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Student
FY14	\$6,716,010,000	\$151,275,395	8,932		\$16,936
FY15	*	\$163,435,893	8,773		\$18,629

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
FY04	\$25,230,415	\$6,405,124	\$379,700	\$32,015,239	42.89%	\$42,355,439	56.74%	\$281,073	0.38%	\$74,651,751
FY05	\$26,788,170	\$6,956,437	\$951,400	\$34,696,007	42.64%	\$46,467,673	57.10%	\$212,193	0.26%	\$81,375,873
FY06	\$27,587,592	\$7,386,090	\$1,088,740	\$36,062,422	41.58%	\$50,113,534	57.79%	\$544,168	0.63%	\$86,720,124
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

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
FY14	\$34,306,586	\$9,193,414	\$1,582,500	\$45,082,500	30.78%	\$101,194,129	69.09%	\$200,000	0.14%	\$146,476,629
FY15	\$34,330,654	\$9,669,346	\$1,026,000	\$45,026,000	28.25%	\$114,161,329	71.63%	\$200,000	0.13%	\$159,387,329

* This information was not available at time of publication.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	Budget	
												FY14	FY15
65	Aurora Borealis	\$ 1,024,202	\$ 1,262,456	\$ 1,492,553	\$ 1,595,612	\$ 1,599,148	\$ 2,683,321	\$ 1,878,345	\$ 1,945,308	\$ 2,137,878	\$ 2,140,269	\$ 2,303,917	\$ 2,563,966
31	Chapman	1,037,449	1,135,218	1,070,366	1,067,362	1,020,211	991,210	1,087,607	1,054,033	1,151,431	1,506,660	1,298,919	1,367,975
80	Connections Program	1,714,505	2,238,911	2,660,021	2,998,194	3,338,362	3,426,164	3,504,495	3,049,107	2,773,834	2,901,739	3,188,225	3,250,340
32	Cooper Landing	174,210	210,657	235,158	210,186	204,165	231,561	233,703	232,166	279,517	278,334	319,556	333,558
68	Fireweed Academy	166,123	179,314	260,512	438,457	512,484	611,504	663,039	1,096,444	1,367,437	1,223,982	1,040,196	1,685,264
62	Greatland Adventure Academy	-	-	-	-	-	-	-	-	-	-	-	-
66	Homer Flex	333,053	403,732	453,878	492,671	445,224	486,725	550,990	511,751	552,099	564,285	594,123	636,302
06	Homer High	3,233,010	3,459,522	4,051,579	4,276,775	4,058,942	4,259,699	4,361,070	4,502,541	4,861,769	5,097,878	5,164,360	5,108,870
13	Homer Middle	1,490,326	1,665,052	1,753,395	1,796,268	1,730,563	1,787,700	1,727,116	2,024,707	2,194,123	2,217,664	2,263,575	2,274,269
35	Hope	176,490	194,142	225,520	265,802	250,634	229,497	279,999	283,114	330,885	350,456	357,885	366,987
56	Kachemak Selo	529,501	585,750	662,436	717,801	737,330	864,059	990,916	901,003	949,605	864,059	913,704	930,097
63	Kaleidoscope Charter	-	456,116	620,406	1,203,725	1,623,062	2,690,311	2,445,615	2,470,419	2,523,533	2,627,044	3,055,558	3,286,764
48	K-Beach	2,156,510	2,495,380	2,746,075	3,152,887	3,121,445	3,459,757	3,801,286	3,817,787	3,713,565	3,685,669	3,464,740	3,507,249
07	Kenai Alternative	495,779	565,121	577,949	621,920	586,475	680,220	767,649	840,587	863,016	974,641	933,370	965,431
07	Kenai Central	3,279,915	3,633,367	4,005,356	4,330,035	4,411,156	4,651,198	5,037,445	5,272,046	5,514,406	5,692,464	5,815,028	5,784,217
11	Kenai Middle	2,114,104	2,318,776	2,597,450	2,767,764	2,737,084	2,970,495	3,134,984	3,361,639	3,750,000	3,757,566	3,865,525	3,746,542
15	Marathon	62,764	70,704	41,872	93,917	87,237	89,020	103,222	80,494	79,807	93,956	131,412	127,247
47	McNeil Canyon	748,266	866,857	1,050,192	1,202,154	1,161,508	1,300,949	1,468,750	1,449,174	1,428,673	1,506,253	1,529,092	1,545,710
37	Moose Pass	329,633	295,999	301,935	327,903	273,876	369,911	343,151	301,594	348,132	307,040	294,987	325,599
51	Mountain View	1,797,487	2,112,011	2,165,795	2,066,104	3,430,769	3,497,879	3,914,764	3,916,366	4,213,598	4,305,460	4,231,359	4,325,331
34	Nanwalek	478,326	425,890	481,092	468,230	656,387	616,719	850,287	930,803	1,102,720	1,041,805	1,079,062	1,176,494
39	Nikiski Elem	1,221,160	-	-	-	-	-	-	-	-	-	-	-
10	Nikiski Jr/Sr	2,965,373	2,961,362	2,987,859	3,151,206	3,271,379	3,480,689	3,675,043	3,801,035	4,444,678	4,561,559	4,655,517	4,795,795
52	Nikiski North Star	1,129,431	2,524,444	2,628,307	2,978,215	2,949,719	3,005,948	3,078,717	3,240,240	3,236,710	3,302,659	3,416,605	3,387,477
38	Nikolaevsk	820,634	775,514	743,538	706,656	666,704	774,096	899,153	844,605	882,220	930,226	948,250	977,578
02	Ninilchik	1,232,366	1,374,376	1,544,988	1,608,864	1,489,903	1,600,295	1,840,734	1,824,578	1,868,011	1,971,291	2,079,615	2,006,977
33	Paul Banks	1,482,637	1,825,462	1,977,833	2,016,792	2,012,757	1,959,976	2,173,923	2,050,377	2,537,261	2,448,279	2,330,767	2,343,217
20	Port Graham	335,080	311,722	286,479	305,699	387,775	383,531	417,734	422,781	525,573	472,796	544,770	580,347
49	Razdolna	215,375	292,852	328,676	354,519	351,855	429,609	457,752	591,502	692,986	729,558	832,181	845,721
46	Redoubt	2,056,814	2,456,365	2,685,455	2,820,926	2,637,105	2,813,169	2,835,537	2,856,185	3,268,490	3,482,457	3,507,308	3,311,769
16	River City Academy	-	-	-	-	308,740	368,523	431,363	548,571	602,027	697,493	755,399	778,655
41	Sears	1,695,913	1,781,591	1,746,562	1,842,991	-	-	-	-	-	-	-	-
42	Seward Elem	2,143,561	2,301,697	2,385,831	2,481,853	2,368,139	2,390,964	2,481,636	2,702,826	2,773,896	2,884,177	3,115,574	2,989,793
08	Seward High	2,019,023	1,883,611	2,177,251	2,163,261	2,192,815	2,236,401	2,310,286	2,407,217	2,382,852	2,383,939	2,467,311	2,601,156
14	Seward Middle	1,000,375	1,112,495	963,571	938,521	946,663	1,009,668	1,080,680	1,172,530	1,228,292	1,141,522	1,229,905	1,453,094
05	Skyview	3,519,584	3,602,949	3,860,736	3,932,864	3,815,824	3,886,307	4,096,051	3,794,236	3,810,942	3,805,476	3,654,888	-
12	Skyview Middle	3,083,224	3,289,022	3,878,257	3,997,034	3,878,835	3,960,835	3,788,625	3,707,162	3,858,631	4,455,297	4,441,139	4,419,850
43	Soldotna Elem	1,584,129	2,195,249	2,074,643	2,195,200	2,315,021	2,632,400	2,592,440	2,786,283	3,187,770	3,215,588	3,138,074	3,255,614
09	Soldotna High	3,497,846	3,966,476	4,374,638	4,800,400	4,807,695	5,256,804	5,463,145	5,493,099	5,890,212	5,684,367	6,311,377	6,716,323
64	Soldotna Montessori Charter	416,773	519,140	803,494	1,394,169	1,485,273	1,897,416	1,721,130	1,926,263	1,816,705	1,968,769	2,206,333	2,438,869

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

Loc	Description	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	Budget		
												FY14	FY15	
17	Soldotna Prep	-	-	-	-	-	-	-	-	-	-	-	-	2,156,620
04	Spring Creek	197,626	249,138	274,729	308,499	256,577	283,409	324,570	342,453	304,992	-	-	-	-
44	Sterling	1,124,703	1,286,087	1,297,769	1,489,358	1,368,044	1,505,124	1,521,786	1,657,716	1,877,715	1,935,238	2,180,558	2,316,418	2,316,418
03	Susan B English	661,874	683,758	733,497	870,493	839,677	965,427	982,826	966,484	996,791	1,015,899	1,093,396	1,119,831	1,119,831
01	Tebughna	439,091	456,731	448,694	506,054	487,874	565,615	598,585	535,388	616,632	699,178	628,550	626,142	626,142
45	Tustumena	1,088,314	1,195,294	1,252,275	1,392,029	1,291,133	1,527,865	1,492,065	1,648,320	1,843,029	1,913,347	1,938,917	2,130,543	2,130,543
53	Voznesenka	924,242	942,147	1,030,779	1,138,379	1,156,260	1,179,041	1,423,362	1,258,320	1,256,071	1,243,709	1,336,777	1,464,107	1,464,107
50	West Homer	1,624,095	1,933,151	2,164,386	2,126,580	2,103,329	2,218,223	2,297,827	2,436,502	2,649,978	2,756,651	3,195,738	3,068,580	3,068,580
70	Board of Education	360,590	248,963	271,460	265,177	270,684	244,053	225,015	284,179	280,193	314,699	333,072	337,246	337,246
71	Superintendent	290,584	306,276	303,352	318,717	323,946	281,852	323,554	370,800	421,411	383,923	461,443	459,772	459,772
72	Asst Supt Admin Services	210,187	197,101	949,514	932,075	875,693	1,005,434	1,305,632	1,549,669	1,640,351	1,640,573	1,012,538	1,112,605	1,112,605
73	Asst Supt Instruction	293,814	316,136	313,466	404,982	320,359	329,187	350,135	364,918	610,267	585,243	585,383	589,999	589,999
74	Fiscal Services	535,675	603,320	595,129	701,339	781,091	820,247	779,047	663,102	747,548	850,236	870,755	907,718	907,718
75	Planning and Operations	179,279	197,343	199,961	221,467	199,972	298,746	339,028	316,448	1,748,860	373,052	1,849,568	385,463	385,463
76	Purchasing/Warehouse	285,522	300,280	339,544	397,325	300,353	224,916	280,576	699,633	776,937	669,903	909,422	645,581	645,581
77	Human Resources	528,809	609,045	673,598	710,307	873,768	886,537	932,083	880,333	952,156	979,740	1,174,948	1,273,302	1,273,302
78	Information Services	1,491,409	1,288,710	1,497,911	1,658,405	1,672,022	1,834,264	2,620,334	2,061,133	2,202,107	2,094,472	2,124,327	2,225,527	2,225,527
79	E-Rate Program	105,626	348,311	308,330	378,963	477,121	470,488	233,582	916,085	846,380	1,048,952	1,356,388	740,089	740,089
81	Gifted/Talented Instruction	441,123	-	-	-	-	-	-	-	-	-	-	-	-
81	Special Services	-	979,877	1,114,383	1,398,529	1,606,210	2,466,361	3,258,419	3,224,808	3,952,667	4,315,754	4,101,236	4,487,606	4,487,606
81	Special Education Instruction	527,586	-	-	-	-	-	-	-	-	-	-	-	-
81	Special Education - Student	2,518,003	-	-	-	-	-	-	-	-	-	-	-	-
83	DW - General	8,761,894	7,812,663	7,416,193	10,052,843	32,299,097	26,167,543	22,316,183	23,508,823	28,376,401	32,091,516	33,799,286	45,241,804	45,241,804
84	Elementary Ed/Curriculum	1,285,102	827,327	1,076,419	1,605,412	1,688,941	1,643,863	2,775,029	2,034,636	1,225,389	1,489,767	1,642,634	1,818,206	1,818,206
85	Secondary Ed/Pupil Activity	-	-	-	-	-	-	-	-	1,426,083	2,013,728	1,581,837	1,736,390	1,736,390
86	K-12/Assessment	150,113	-	-	-	-	-	-	-	881,487	1,230,385	1,329,997	1,239,094	1,239,094
87	DW - Health Services	103,406	127,803	119,162	129,935	140,393	141,661	161,678	229,715	219,261	241,884	282,997	307,560	307,560
92	Grants Administration	364,357	384,418	539,713	723,476	738,516	749,066	768,840	780,883	-	-	-	-	-
96	Unallocated	-	-	-	1,000,000	-	-	-	-	-	-	6,022	835,243	835,243
		<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<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>\$ 151,275,395</u>	<u>\$ 163,435,893</u>	<u>\$ 163,435,893</u>

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

Object	Description	Budget											
		FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
3110	Superintendent	\$ 108,765	\$ 112,500	\$ 114,000	\$ 115,500	\$ 117,000	\$ 118,500	\$ 129,000	\$ 132,125	\$ 140,328	\$ 155,000	\$ 160,000	\$ 165,000
3120	Asst Superintendent - Certificated	211,701	200,091	207,087	220,339	114,800	106,000	109,430	110,853	113,070	123,782	127,500	131,750
3130	Principal/Assistant Principal	2,781,071	2,918,448	3,130,100	3,192,686	3,188,595	3,329,761	3,684,106	3,830,264	3,727,861	3,982,456	3,873,257	3,970,468
3140	Director/Coordinator - Certificated	727,981	785,253	798,067	830,405	855,183	870,197	923,812	831,330	1,000,960	993,587	1,021,737	1,031,168
3150	Teachers	26,446,035	28,083,316	28,992,653	29,803,804	31,143,020	33,194,640	35,618,752	36,445,853	37,496,289	38,504,533	39,442,847	40,829,544
3161	Extra Duty Compensation	402,580	419,610	432,851	418,173	441,775	435,678	611,427	634,214	599,864	610,591	691,813	626,161
3162	Emolument	36,677	21,485	21,826	57,850	14,022	51,916	55,817	76,779	126,491	119,481	178,702	93,642
3163	Prep Time	-	-	-	-	-	-	300	250	775	1,300	-	-
3171	Certificated Substitutes - w/certificate	395,490	361,470	308,942	325,693	404,985	405,489	476,062	386,386	439,211	442,437	455,596	575,427
3172	Temporary Salaries - Certificated	26,076	25,167	36,015	26,515	59,421	76,030	88,862	105,509	115,077	112,640	116,717	35,500
3173	Long Term Substitute - Certificated	155,174	161,630	116,885	303,700	399,458	438,630	427,054	425,518	357,822	335,205	412,739	312,023
3180	Specialists - Certificated	4,016,559	2,949,962	2,983,032	3,060,207	3,132,185	3,292,903	3,060,630	3,545,999	3,706,927	3,815,010	3,804,858	3,762,747
3190	Leave Payoff - Certificated	112,659	334,824	108,529	255,862	299,538	169,176	209,094	224,383	226,759	305,567	300,000	247,974
3191	R Factor - Certificated	-	-	-	-	-	18,000	-	-	-	-	-	-
3211	Asst Superintendent - Support	100,985	104,140	106,223	113,082	209,760	216,700	222,906	116,668	121,401	126,527	127,500	131,750
3212	Director/Coordinator - Support	93,322	96,323	98,249	106,614	109,023	104,040	110,323	220,732	225,147	348,934	450,826	468,750
3220	Specialists - Nurses	613,743	663,400	675,976	716,327	746,631	708,235	1,022,699	996,485	1,031,009	1,142,004	1,140,757	1,263,101
3230	Tutors/Aides	1,755,675	1,798,276	2,012,245	2,559,550	3,006,214	3,268,177	3,569,353	3,628,178	4,669,061	5,154,030	4,911,510	5,297,306
3240	Support Staff	3,785,089	3,864,940	4,112,058	4,475,967	4,783,734	5,048,802	5,352,125	5,258,050	5,547,482	5,676,657	5,974,886	6,417,785
3250	Maintenance/Custodians	2,396,167	2,377,831	2,449,294	2,550,341	2,626,593	2,715,978	2,837,915	2,753,650	2,872,308	2,889,943	3,191,513	3,305,992
3272	Activity Bus Drivers	54	-	29	115	-	2,695	3,502	13,681	8,580	6,657	2,271	-
3291	Substitutes - Non-Certificated	231,395	213,569	243,653	237,515	267,694	258,641	259,683	293,090	311,733	316,358	324,804	375,319
3292	Extra Duty Compensation - Support	316,394	300,606	294,684	311,808	314,714	313,715	358,008	418,661	399,728	383,161	414,006	379,032
3293	Long Term Substitutes - Support	43,756	90,660	193,194	48,434	31,622	18,872	53,619	10,468	20,487	28,959	33,208	5,000
3294	Temporary Salaries - Support	134,005	126,646	170,741	160,094	200,780	187,203	221,896	239,066	253,823	266,898	234,151	138,623
3295	Overtime	46,576	43,170	42,908	63,363	125,472	56,737	61,578	54,993	70,227	59,638	73,748	49,149
3296	Certificated Substitutes - w/o certifica	252,958	328,895	384,245	297,355	347,346	391,432	323,522	366,489	394,903	430,186	471,051	273,345
3300	Leave Payoff - Support	200,930	193,446	349,553	188,213	321,046	258,510	359,754	333,801	204,311	307,165	23,000	50,302
3511	Health Insurance	6,626,020	7,948,786	8,119,479	9,526,747	10,093,355	11,921,861	13,529,785	13,486,191	14,775,278	16,127,857	17,363,628	18,762,043
3512	Life Insurance	114,736	118,606	122,736	128,045	134,577	116,172	94,841	98,041	102,565	104,420	194,911	196,944
3520	Unemployment Insurance	179,931	183,653	51,869	85,848	105,887	39,881	117,223	151,544	147,041	129,478	200,639	202,176
3541	FICA Medicare	384,142	400,927	431,486	458,173	479,384	511,693	559,145	571,501	598,472	635,581	709,763	721,550
3542	FICA Contribution	763,963	783,823	835,050	914,106	995,201	1,037,102	1,126,411	1,086,196	1,178,348	1,297,912	1,379,784	1,433,204
3550	TRS Retirement	4,149,970	5,639,576	7,662,030	9,449,054	4,865,499	5,170,332	5,519,989	5,683,133	5,858,595	6,024,238	6,201,400	6,370,201
3559	TRS On-Behalf	-	-	-	-	17,195,551	13,021,959	11,017,544	12,261,269	15,417,040	19,868,298	20,441,393	29,622,936
3560	PERS Retirement	600,750	1,060,910	1,608,009	2,273,411	2,559,255	2,663,428	2,883,039	2,874,792	3,222,825	3,415,618	3,549,740	3,736,755
3569	PERS On-Behalf	-	-	-	-	2,126,596	2,206,037	884,022	1,354,014	2,386,774	3,039,655	2,404,023	4,061,380
3631	Workers' Comp	-	-	595,273	718,125	889,163	788,442	914,243	840,684	709,013	554,226	658,089	729,823

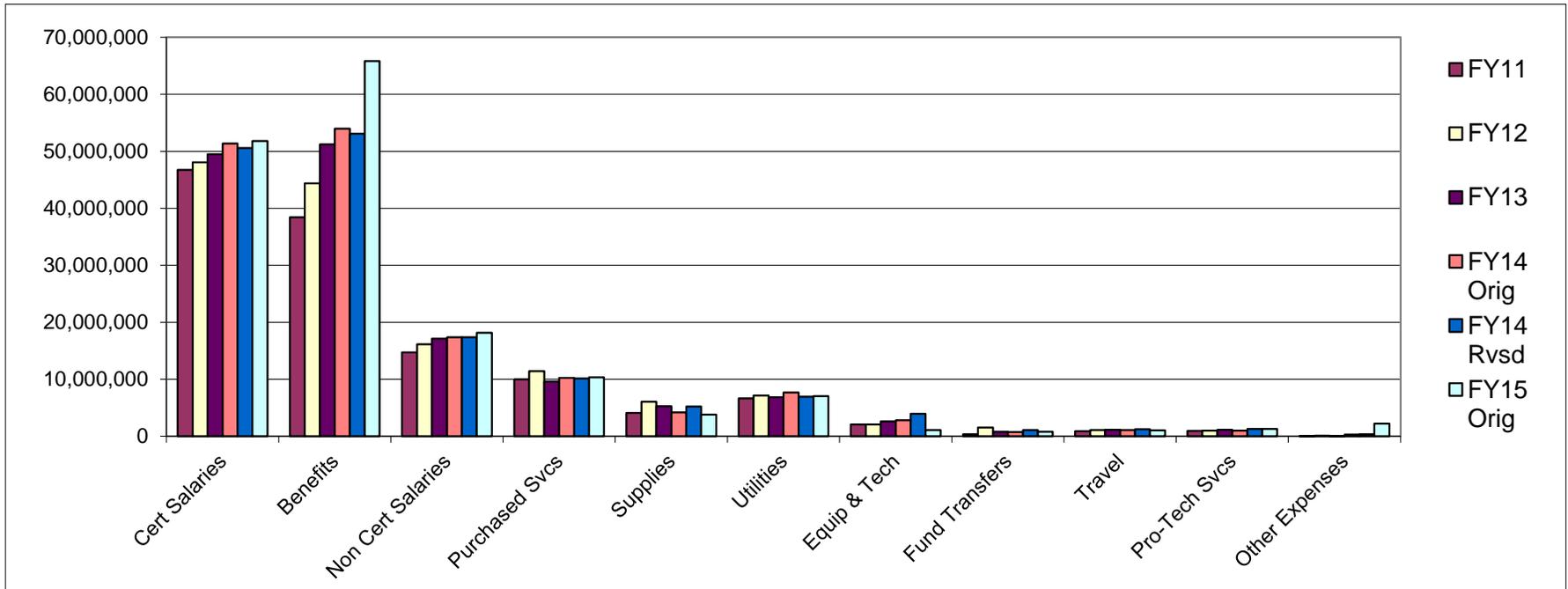
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object**

Object	Description											Budget	
		FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
4100	Professional/Technical Svcs	204,967	271,501	363,427	343,981	374,678	557,299	1,262,644	872,228	896,738	1,003,902	1,157,390	1,143,147
4121	In-Kind Professional/Technical	26,000	26,500	26,000	17,500	40,500	51,500	45,771	50,636	55,884	48,560	58,250	60,400
4140	Professional/Technical Legal	204,548	81,561	107,075	87,706	74,953	44,459	21,268	47,409	39,498	85,890	95,000	100,000
4150	Professional/Technical Medical	201,094	2,410	1,540	2,490	4,154	971	648	586	16	185	2,413	2,400
4200	Travel	350,777	334,620	382,883	441,110	522,675	588,958	568,340	571,614	710,137	808,194	873,820	739,504
4250	Student Travel	21,747	38,256	45,740	38,496	27,347	145,873	173,041	326,404	379,589	319,705	349,429	327,112
4310	Water and Sewage	139,585	166,445	192,470	207,793	206,107	199,211	217,869	201,177	233,412	260,201	250,193	268,739
4320	Garbage	120,737	87,838	107,038	94,713	94,592	106,777	115,275	127,177	123,479	129,361	129,682	131,492
4331	Postage	79,885	69,389	81,528	73,774	74,055	69,228	69,393	58,293	57,366	60,547	51,657	46,300
4332	Telephone	437,820	439,930	442,656	504,649	469,238	412,655	584,089	687,352	785,727	798,834	883,616	1,007,000
4350	In-Kind Utilities	35,985	40,574	46,855	54,833	56,114	75,458	67,017	63,364	79,771	68,739	82,768	85,600
4360	Electricity	1,992,639	2,129,941	2,431,352	2,663,619	2,572,860	3,049,692	2,677,963	3,033,041	3,271,275	3,122,455	3,358,222	3,123,072
4370	Natural/Bottled Gas	-	471,746	689,774	797,206	943,745	947,339	1,082,266	1,123,333	1,124,124	1,130,894	1,136,371	1,514,837
4380	Fuel for Heating	1,057,753	859,640	1,145,861	945,963	1,306,592	1,088,296	983,223	1,373,638	1,454,751	1,263,047	1,048,321	856,014
4401	Freight Costs	6,974	9,310	7,996	6,614	11,092	9,118	14,072	11,736	21,789	50,096	12,337	13,228
4402	Purchased Services	520,297	492,363	784,973	794,040	1,226,728	928,403	1,080,397	908,834	1,879,394	620,895	692,582	553,832
4403	In-Kind Custodial Services	81,375	94,148	95,591	101,874	103,440	109,110	105,719	111,230	120,501	119,318	102,788	112,856
4404	In-Kind Maintenance	5,140,566	5,399,427	5,137,797	5,367,784	5,668,033	6,019,888	6,658,971	6,357,800	6,668,656	6,570,596	7,315,196	7,550,268
4408	Purchased Service - Copiers	208,988	198,864	208,416	219,612	232,238	233,833	115,976	116,870	116,950	119,355	121,695	111,368
4409	Purchased Service - Riso	50,079	36,478	120	468	384	480	504	-	-	-	-	-
4410	Rental - Buildings	118,762	126,505	365,164	447,693	414,454	403,814	433,860	499,325	520,148	508,586	542,361	538,885
4430	Maintenance Contracts	141,254	113,356	159,390	133,815	80,502	144,598	135,822	105,022	216,747	265,345	224,111	310,771
4450	Liability Insurance	-	-	1,158,492	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
4471	In-Kind Insurance	1,220,446	1,532,009	-	-	-	-	-	-	-	-	-	-
4501	Supplies	2,669,416	2,127,381	2,473,510	3,372,629	3,923,191	3,673,778	3,411,097	3,187,105	4,991,268	4,258,341	4,564,396	3,052,338
4502	Discretionary Materials	110,028	109,366	114,574	110,850	113,785	115,137	120,916	118,971	121,131	137,714	146,834	157,641
4503	Software	-	-	-	-	-	77,767	621,318	755,194	890,212	779,531	438,817	514,937
4560	Inventory Adjustment	(62,394)	(33,165)	11,006	(48,432)	(5,953)	(115,625)	24,001	(3,868)	21,108	12,010	-	-
4580	Gas and Oil	14,650	16,311	26,718	34,534	27,445	32,234	29,957	28,973	33,781	40,815	33,830	33,325
4850	Stipends	17,100	18,360	18,270	19,980	20,520	29,335	33,600	33,600	33,600	33,600	33,600	33,600
4901	Other Expenses	65,227	49,179	43,834	165,620	173,854	188,757	235,983	305,319	230,544	104,631	461,003	2,402,322
4902	Career Development	95,459	79,744	72,218	83,476	68,690	91,593	102,723	101,050	133,656	136,303	163,715	163,715
4903	Professional Dues	30,411	31,884	32,037	33,233	34,795	33,419	37,043	34,723	35,370	33,903	35,022	32,945
4904	Physical Exam Reimbursement	21,280	24,984	19,589	24,835	18,887	20,169	30,827	29,919	18,607	514	20,000	-
4906	Moving Expenses	-	-	-	-	-	-	3,000	-	-	-	6,000	5,000
4950	Indirect Costs	(239,538)	(218,218)	(282,561)	(220,351)	(282,775)	(271,559)	(482,204)	(481,665)	(343,629)	(274,904)	(338,864)	(363,389)
5101	Equipment	255,632	256,457	303,498	612,103	418,951	(146,741)	225,384	966,118	669,891	883,513	2,325,489	66,072
5102	Equipment - Technology	503,508	566,923	812,172	970,400	807,681	1,471,586	1,678,632	1,117,035	1,403,752	1,751,005	1,622,181	1,011,293
5500	Transfer to Other Funds	2,199,589	279,225	385,948	2,722,720	4,293,736	4,451,076	830,279	362,104	1,564,250	816,836	1,100,000	825,000
		<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,282</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>\$ 151,275,395</u>	<u>\$ 163,435,893</u>

Kenai Peninsula Borough School District

General Fund Expenditure History by Object Code (in Dollars)

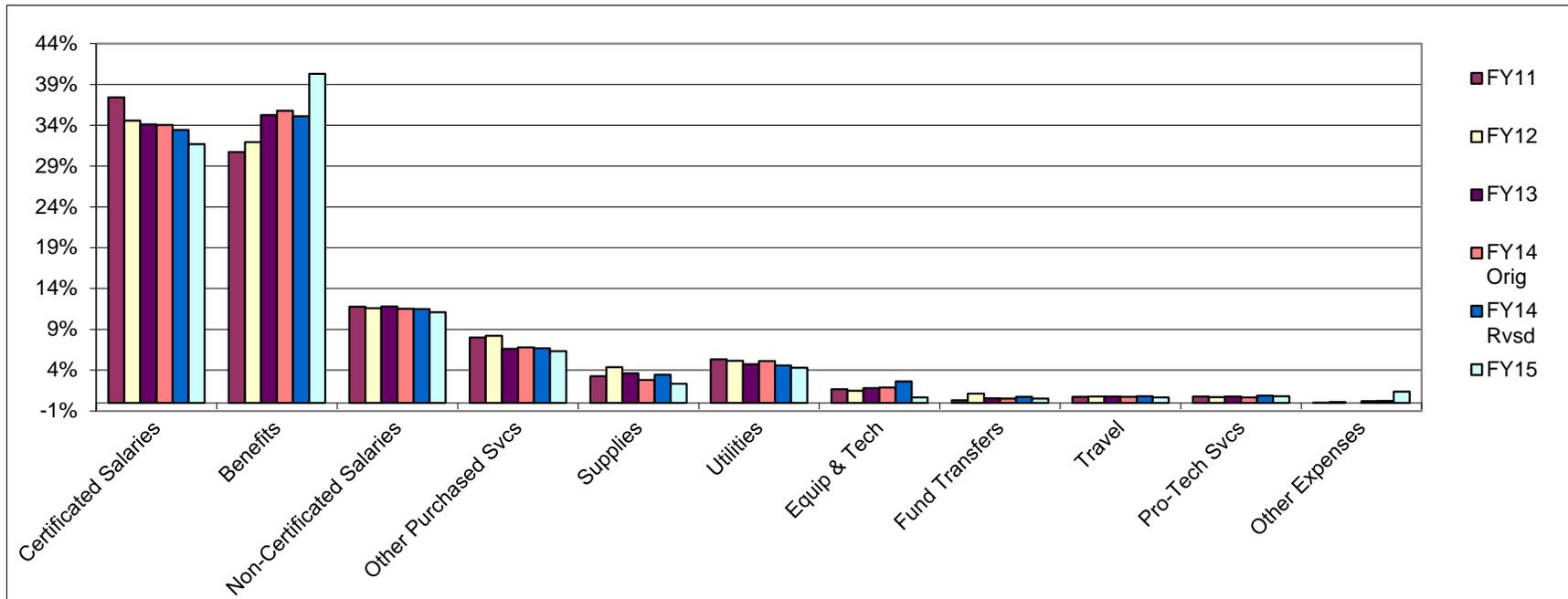
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY11	46,749,463	38,407,334	14,704,035	9,989,252	4,086,375	6,667,378	2,083,154	362,104	898,019	970,859	22,948	124,940,921
FY12	48,051,433	44,395,952	16,130,201	11,403,096	6,057,500	7,129,906	2,073,642	1,564,250	1,089,726	992,136	108,148	138,995,990
FY13	49,501,588	51,197,286	17,137,117	9,584,219	5,262,011	6,834,077	2,634,517	816,836	1,127,900	1,138,536	447	145,234,534
FY14 Orig	51,368,403	53,962,526	17,389,293	10,248,838	4,206,291	7,686,769	2,816,979	775,000	1,094,611	984,850	324,200	150,857,760
FY14 Rvsd	50,585,766	53,103,370	17,373,231	10,123,873	5,217,477	6,940,830	3,947,670	1,100,000	1,223,249	1,313,053	346,876	151,275,395
FY15 Orig	51,781,404	65,837,012	18,155,454	10,321,607	3,791,841	7,033,054	1,077,365	825,000	1,066,616	1,305,947	2,240,593	163,435,893
Change from Rsvd	1,195,638	12,733,642	782,223	197,734	(1,425,636)	92,224	(2,870,305)	(275,000)	(156,633)	(7,106)	1,893,717	12,160,498
Change %	2.36%	23.98%	4.50%	1.95%	-27.32%	1.33%	-72.71%	-25.00%	-12.80%	-0.54%	545.93%	8.04%



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
FY11	37.41%	30.73%	11.77%	8.00%	3.27%	5.34%	1.67%	0.29%	0.72%	0.78%	0.02%	79.91%
FY12	34.58%	31.94%	11.60%	8.20%	4.36%	5.13%	1.49%	1.13%	0.78%	0.71%	0.08%	78.12%
FY13	34.09%	35.25%	11.80%	6.60%	3.62%	4.71%	1.81%	0.56%	0.78%	0.78%	0.00%	81.14%
FY14 Orig	34.05%	35.77%	11.53%	6.79%	2.79%	5.10%	1.87%	0.51%	0.73%	0.65%	0.21%	81.35%
FY14 Rvsd	33.44%	35.10%	11.48%	6.69%	3.45%	4.59%	2.61%	0.73%	0.81%	0.87%	0.23%	80.02%
FY15	31.68%	40.29%	11.11%	6.32%	2.32%	4.30%	0.66%	0.50%	0.65%	0.80%	1.37%	83.08%
Change from Rvsd	2,073,379	8,898,723	890,739	(1,458,478)	(2,068,436)	135,898	(393,684)	(125,000)	(242,126)	(101,597)	665,284	11,862,841
Change %	4.30%	20.82%	5.57%	-12.48%	-30.74%	1.97%	-18.30%	-18.52%	-19.63%	-8.31%	82.33%	30.69%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

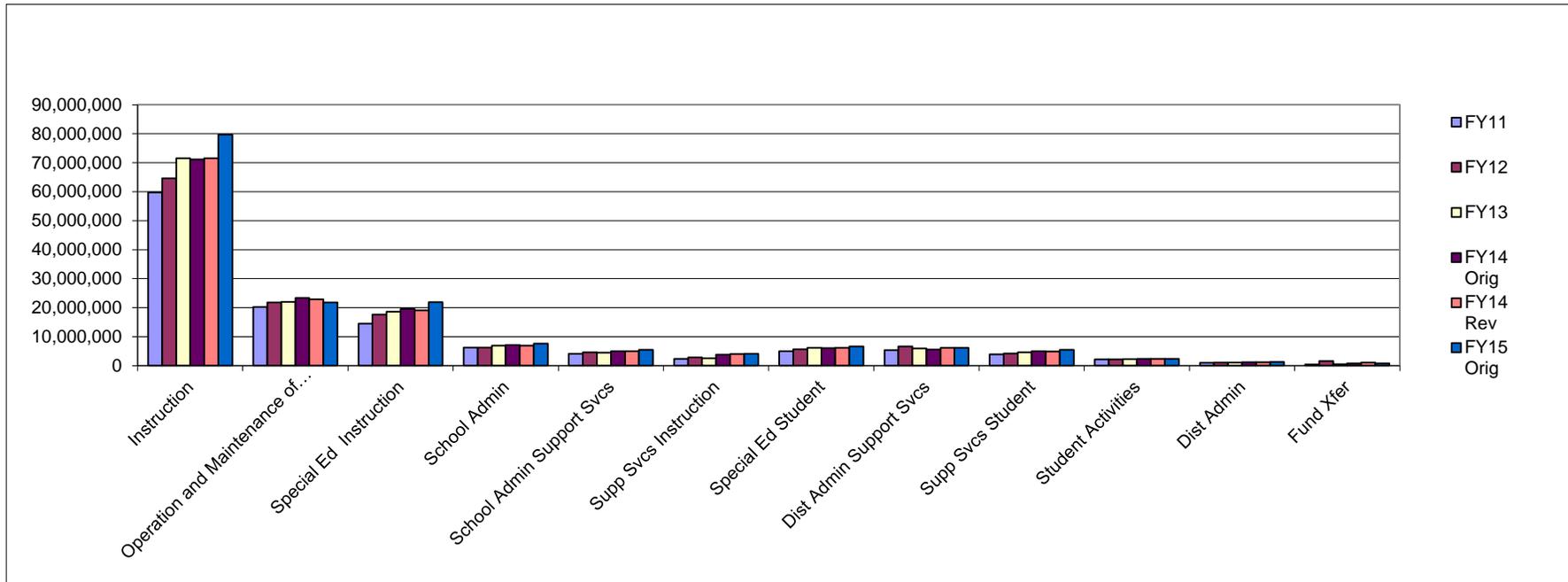
General Fund Expenditures by Function

												Budget	
Function	Description	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
4100	Regular Instruction	\$ 30,337,994	\$ 32,792,744	\$ 35,342,899	\$ 39,585,816	\$ 50,351,647	\$ 50,759,599	\$ 52,296,794	\$ 53,790,678	\$ 58,733,531	\$ 61,694,671	\$ 64,552,531	72,747,288
4120	Bilingual/Bicultural Instruction	557,316	580,693	629,961	681,175	735,921	730,756	790,627	781,043	841,179	948,202	1,096,294	1,100,911
4130	Gifted/Talented Instruction	920,160	584,198	629,566	612,686	614,132	637,368	703,810	711,888	765,205	785,215	814,240	847,038
4140	Alternative Instruction	1,714,505	2,152,242	2,570,812	2,950,566	3,279,291	3,411,012	3,495,646	2,962,447	2,638,288	2,747,567	3,063,924	3,121,974
4160	Vocational Instruction	1,333,939	1,292,956	1,408,801	1,532,229	1,431,086	1,450,663	1,656,355	1,537,674	1,678,038	2,506,644	1,994,058	1,898,966
4200	Special Education-Instruction	7,480,489	8,129,066	8,584,176	9,513,798	12,667,079	13,073,837	13,476,190	14,494,766	17,676,414	19,959,414	19,091,567	21,891,476
4220	Special Services-Student	3,251,051	3,082,683	3,208,595	3,528,292	4,357,216	4,567,626	4,709,846	5,016,857	5,614,026	6,106,612	6,140,959	6,658,226
4300	Support Services - Student	-	-	-	-	177,010	592,573	381,578	458,489	647,171	854,038	875,207	1,339,391
4320	Guidance Services	1,000,884	895,982	1,422,556	1,577,171	1,964,955	1,713,604	1,706,701	1,709,818	1,807,051	1,964,689	1,981,814	1,999,353
4330	Health Services	972,284	1,053,849	1,147,671	1,277,805	1,419,694	1,262,670	1,637,960	1,724,686	1,784,290	1,922,560	1,983,162	2,164,228
4350	Support Services - Instruction	552,489	620,300	724,343	870,614	1,318,411	1,248,075	1,528,262	1,211,202	1,803,130	2,373,288	2,698,563	2,807,224
4352	Library Services	1,094,368	954,798	1,215,074	1,191,152	1,072,981	1,042,949	1,080,187	1,130,468	1,071,105	1,122,296	1,340,096	1,343,010
4354	Inservice	10,813	-	-	-	-	-	-	-	-	-	-	-
4400	School Administration	3,635,245	4,085,433	4,447,682	4,712,425	5,636,598	5,478,640	5,946,292	6,216,908	6,223,151	6,865,731	6,947,488	7,640,546
4450	School Administration - Support	2,809,623	2,895,325	3,186,117	3,415,962	3,771,157	3,991,261	4,126,102	4,130,405	4,546,846	4,768,282	4,957,782	5,449,955
4510	District Administration - Support	-	-	-	-	134,097	82,435	64,803	75,810	99,499	161,488	132,860	214,051
4511	Board of Education	360,590	248,963	271,460	265,177	270,684	244,053	225,016	284,179	280,193	314,699	333,072	337,246
4512	Office of Superintendent	290,584	306,276	297,367	322,963	313,395	281,852	323,554	370,800	421,411	383,924	461,443	459,772
4513	Assistant Superintendent - Instruction	189,645	219,027	238,121	238,421	231,997	226,244	241,907	247,131	259,672	272,637	288,855	296,287
4550	District Administration Support Svcs	-	-	-	142,878	811,890	369,974	357,970	232,901	360,586	404,085	407,799	636,671
4551	Fiscal Services	535,675	603,320	595,129	701,339	781,091	820,247	779,047	663,102	747,548	850,236	870,755	907,718
4552	Internal Services	386,350	422,644	459,851	524,009	403,487	302,002	400,702	801,253	884,093	795,703	1,036,361	786,979
4553	Staff Services	542,050	589,219	674,163	700,802	807,438	878,512	936,384	878,971	932,317	964,206	1,037,703	1,018,163
4555	Information Services	894,240	828,168	847,956	889,255	893,981	1,122,068	1,896,968	1,257,510	1,357,990	1,308,039	1,589,967	1,524,476
4556	Assistant Superintendent-Admin Svcs.	186,990	175,821	704,497	661,992	616,119	832,636	1,143,250	1,224,872	1,958,786	1,190,146	856,861	960,023
4557	Indirect Costs	60,270	81,961	112,152	145,673	231,466	240,387	316,412	332,858	369,326	334,190	361,136	336,611
4600	Operation and Maintenance of Plant	13,853,049	15,027,825	15,517,792	16,142,036	17,687,432	18,529,531	18,982,117	20,215,124	21,793,286	20,647,930	22,863,423	21,788,386
4700	Pupil Activity	1,083,783	1,140,463	1,199,233	1,606,325	1,751,011	1,279,692	1,764,159	2,116,977	2,137,608	2,171,206	2,397,475	2,334,924
4900	Fund Transfers	2,199,589	279,225	385,948	1,732,720	4,293,736	4,451,076	830,279	362,104	1,564,250	816,836	1,100,000	825,000
Total Expenditures		\$ 76,253,975	\$ 79,043,181	\$ 85,821,922	\$ 95,523,281	\$ 118,025,002	\$ 119,621,342	\$ 121,798,918	\$ 124,940,921	\$ 138,995,990	\$ 145,234,534	\$ 151,275,395	\$ 163,435,893

Kenai Peninsula Borough School District

**General Fund Expenditure History by Function
(in Dollars)**

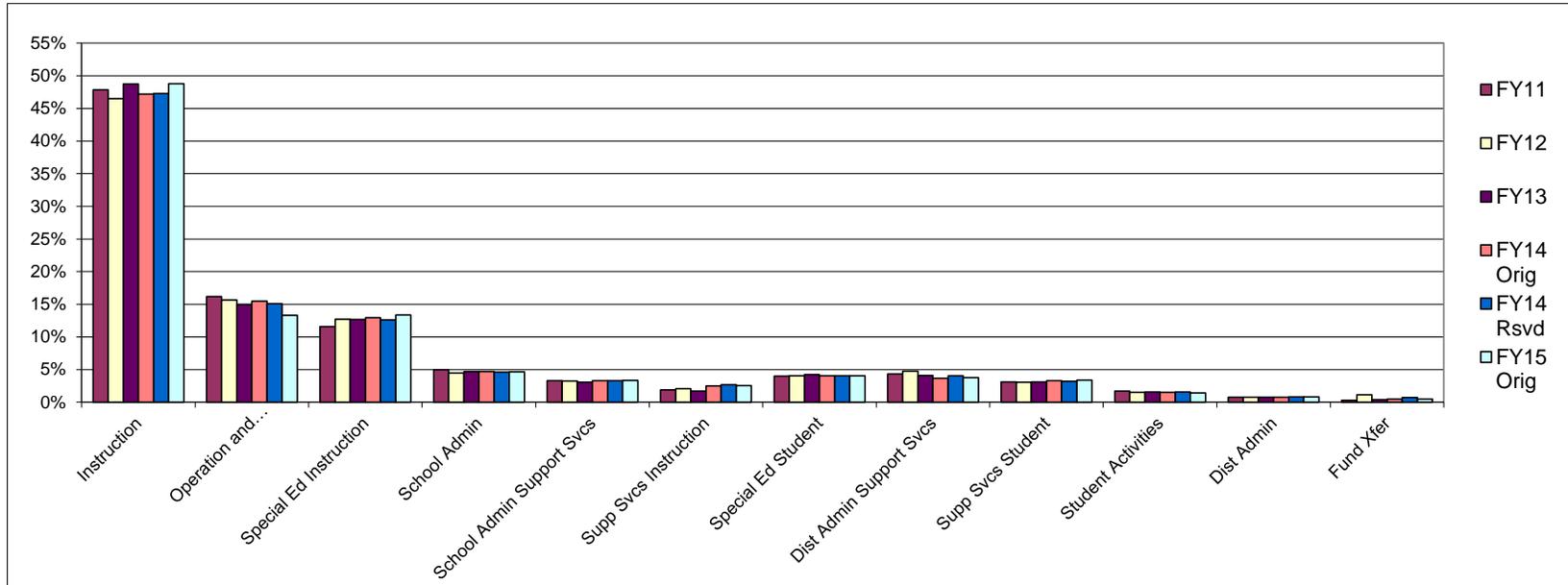
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Total
FY11	59,783,730	20,215,124	14,494,765	6,216,908	4,130,405	2,341,670	5,016,857	5,391,467	3,892,993	2,116,977	977,921	362,104	124,940,921
FY12	64,656,242	21,793,286	17,676,414	6,223,151	4,546,846	2,874,235	5,614,026	6,610,646	4,238,512	2,137,608	1,060,774	1,564,250	138,995,990
FY13	71,481,714	21,960,258	18,575,283	6,900,550	4,503,540	2,506,668	6,186,464	5,995,256	4,552,404	2,290,051	1,135,605	550,000	146,637,793
FY14 Orig	71,163,749	23,388,997	19,530,365	7,113,743	4,978,250	3,772,251	6,099,812	5,562,697	5,000,720	2,324,612	1,147,564	775,000	150,857,760
FY14 Rev	71,521,047	22,863,423	19,091,566	6,947,488	4,957,782	4,038,659	6,140,959	6,160,583	4,840,183	2,397,475	1,216,230	1,100,000	151,275,395
FY15 Orig	79,716,177	21,788,386	21,891,476	7,640,546	5,449,955	4,150,234	6,658,226	6,170,641	5,502,972	2,334,924	1,307,356	825,000	163,435,893
Change from Rev	8,195,130	(1,075,037)	2,799,910	693,058	492,173	111,575	517,267	10,058	662,789	(62,551)	91,126	(275,000)	12,160,498
Change %	11.46%	-4.70%	14.67%	9.98%	9.93%	2.76%	8.42%	0.16%	13.69%	-2.61%	7.49%	0.00%	8.04%



Kenai Peninsula Borough School District

**General Fund Expenditure History by Function
(Percentage)**

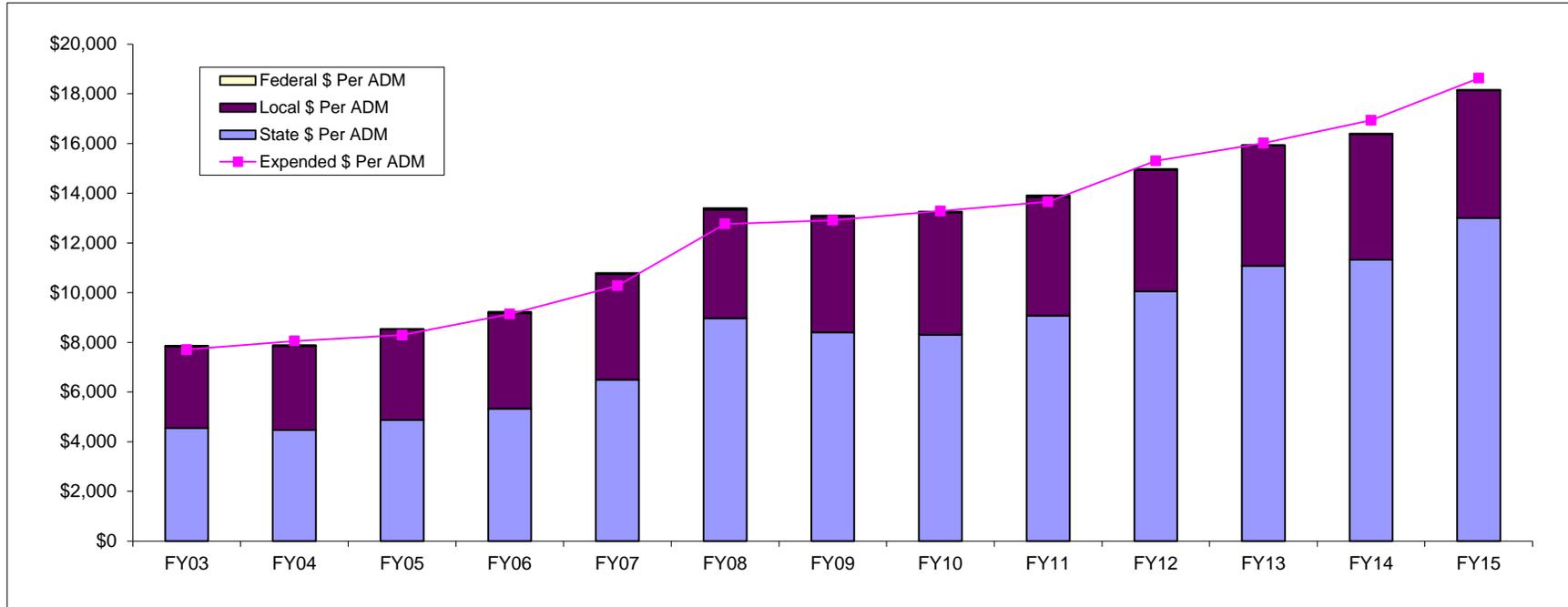
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Instructional %
FY11	47.84%	16.18%	11.60%	4.98%	3.31%	1.87%	4.02%	4.32%	3.12%	1.69%	0.78%	0.29%	73.43%
FY12	46.50%	15.68%	12.72%	4.48%	3.27%	2.07%	4.04%	4.76%	3.05%	1.54%	0.76%	1.13%	72.86%
FY13	48.74%	14.98%	12.67%	4.71%	3.07%	1.71%	4.22%	4.09%	3.10%	1.56%	0.77%	0.38%	75.15%
FY14 Orig	47.18%	15.50%	12.95%	4.72%	3.30%	2.50%	4.04%	3.69%	3.31%	1.54%	0.76%	0.51%	74.70%
FY14 Rsvd	47.29%	15.11%	12.62%	4.59%	3.28%	2.67%	4.06%	4.07%	3.20%	1.58%	0.80%	0.73%	74.43%
FY15 Orig	48.79%	13.33%	13.39%	4.67%	3.33%	2.54%	4.07%	3.78%	3.37%	1.43%	0.80%	0.50%	76.83%



Kenai Peninsula Borough School District

General Fund Budget Revenues vs. Expenditures

	Budget												
	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
ADM*	9,657	9,467	9,534	9,392	9,388	9,245	9,266	9,170	9,148	9,083	9,065	8,932	8,773
Local \$	\$31,658,697	\$32,015,239	\$34,696,007	\$36,062,422	\$39,768,638	\$40,397,903	\$43,310,240	\$45,014,404	\$43,703,109	\$44,282,923	\$43,847,163	\$45,082,500	\$45,026,000
Local \$ Per ADM	\$3,278	\$3,382	\$3,639	\$3,840	\$4,236	\$4,370	\$4,674	\$4,909	\$4,777	\$4,875	\$4,837	\$5,047	\$5,132
State \$	\$43,992,698	\$42,355,439	\$46,467,673	\$50,113,534	\$61,075,422	\$82,980,305	\$77,791,520	\$76,214,720	\$83,001,993	\$91,374,686	\$100,482,008	\$101,194,129	\$114,161,329
State \$ Per ADM	\$4,556	\$4,474	\$4,874	\$5,336	\$6,506	\$8,976	\$8,395	\$8,311	\$9,073	\$10,060	\$11,085	\$11,329	\$13,013
Federal \$	\$279,021	\$281,073	\$212,193	\$544,168	\$492,697	\$549,257	\$288,038	\$408,492	\$593,496	\$343,617	\$164,384	\$200,000	\$200,000
Federal \$ Per ADM	\$29	\$30	\$22	\$58	\$52	\$59	\$31	\$45	\$65	\$38	\$18	\$22	\$23
Revenue \$	\$75,930,416	\$74,651,751	\$81,375,873	\$86,720,124	\$101,336,757	\$123,927,465	\$121,389,798	\$121,637,616	\$127,298,598	\$136,001,226	\$144,493,555	\$146,476,629	\$159,387,329
Revenue \$ Per ADM	\$7,863	\$7,885	\$8,535	\$9,233	\$10,794	\$13,405	\$13,101	\$13,265	\$13,915	\$14,973	\$15,940	\$16,399	\$18,168
Expended \$	\$74,430,070	\$76,253,975	\$79,043,017	\$85,821,922	\$96,513,281	\$118,025,002	\$119,621,242	\$121,798,918	\$124,940,921	\$138,995,990	\$145,234,534	\$151,275,395	\$163,435,893
Expended \$ Per ADM	\$7,707	\$8,055	\$8,291	\$9,138	\$10,280	\$12,766	\$12,910	\$13,282	\$13,658	\$15,303	\$16,021	\$16,936	\$18,629



* Average Daily Membership

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund and Special Revenue Funds
Schedule of Fund Balance
June 30, 2013

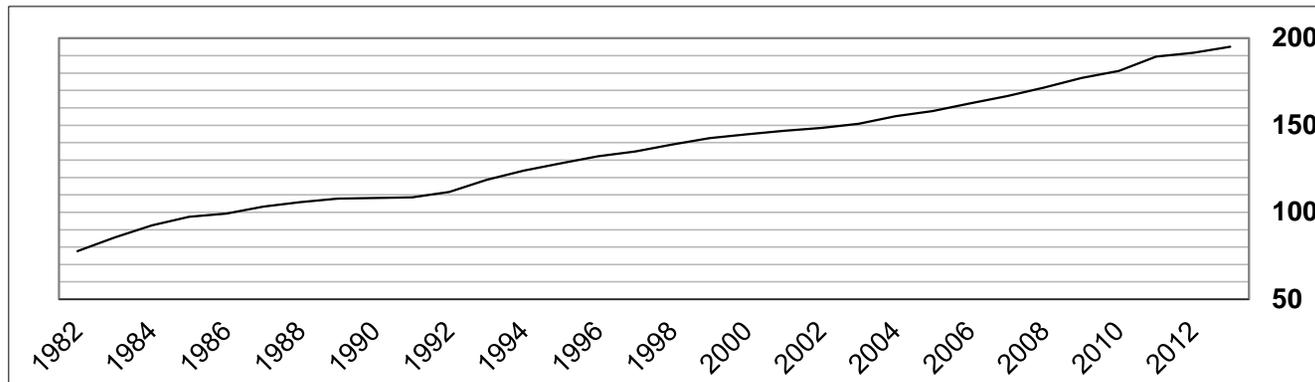
	Actual									Projected	Projected	
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
General Fund:												
Reserved	\$ 1,549,919	\$ 2,031,509	\$ 2,773,182	\$ 4,308,511	\$ 9,058,171	\$ 9,645,680	\$ 9,071,018	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	3,887,195	5,738,461	5,894,990	9,183,137	7,615,732	6,833,310	6,192,633	-	-	-	-	-
Undesignated	-	-	-	-	2,720,208	4,683,677	5,737,714	-	-	-	-	-
Total General Fund	\$ 5,437,114	\$ 7,769,970	\$ 8,668,172	\$ 13,491,648	\$ 19,394,111	\$ 21,162,667	\$ 21,001,365	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds:												
Reserved	\$ 29,709	\$ 20,492	\$ 15,642	\$ 288,282	\$ 254,471	\$ 267,430	\$ 393,526	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	483,324	730,823	656,776	2,112,873	-	-	-	-	-	-	-	-
Undesignated	-	-	-	-	5,179,038	8,729,160	7,770,103	-	-	-	-	-
Total Special Revenue Funds	\$ 513,033	\$ 751,315	\$ 672,418	\$ 2,401,155	\$ 5,433,509	\$ 8,996,590	\$ 8,163,629	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balance	\$ 5,950,147	\$ 8,521,285	\$ 9,340,590	\$ 15,892,803	\$ 24,827,620	\$ 30,159,257	\$ 29,164,994	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund:												
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,160,675	\$ 1,978,610	\$ 1,715,712	\$ 1,715,712	\$ 1,715,712
Restricted	-	-	-	-	-	-	-	892,467	983,984	1,485,931	1,485,931	1,485,931
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	14,513,862	10,593,166	10,131,139	6,804,355	6,804,355
Unassigned	-	-	-	-	-	-	-	5,792,038	6,808,518	6,290,517	4,818,535	769,971
Total General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,359,042	\$ 20,364,278	\$ 19,623,299	\$ 14,824,533	\$ 10,775,969
Special Revenue Funds:												
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,397	\$ 366,559	\$ 218,298	\$ 325,000	\$ 263,178
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	7,787,245	6,783,452	6,744,505	316,415	276,451
Unassigned	-	-	-	-	-	-	-	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)
Total Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,026,666	\$ 7,105,035	\$ 6,917,827	\$ 596,439	\$ 494,653
Total Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,385,708	\$ 27,469,313	\$ 26,541,126	\$ 15,420,972	\$ 11,270,622

* 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
1982	97.40	5.00	10.18%	1998	146.90	2.10	1.45%
1983	99.20	1.80	8.07%	1999	148.40	1.50	1.02%
1984	103.30	4.10	5.41%	2000	150.90	2.50	1.68%
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%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Local Government	Federal	State	Other Revenue	Total
2004-05	33,744,607	212,193	46,467,673	951,400	81,375,873
2005-06	34,973,682	544,168	50,113,534	1,088,740	86,720,124
2006-07	37,941,676	492,697	61,075,422	1,826,962	101,336,757
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	200,000	101,194,129	1,582,500	146,476,629

*Fiscal Year 2013-14 Audit is not complete, these are budgeted numbers.

FY 2014 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 FY2014 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Local Effort	95,445,433	26,940,883	12,464,402	22,720,017	3,806,666	25,355,209
Allowable Excess	<u>97,020,449</u>	<u>34,677,813</u>	<u>11,530,182</u>	<u>22,450,706</u>	<u>6,947,174</u>	<u>38,904,801</u>
Total Allowable Local	192,465,882	61,618,696	23,994,584	45,170,723	10,753,840	64,260,010
FY2014 Budgeted Local +	192,465,882	48,360,000	23,993,900	43,500,000	10,649,720	51,291,720
Amount under State Cap	0	13,258,696	684	1,670,723	104,120	12,968,290
Percent of Cap Support	100.00%	78.48%	100.00%	96.30%	99.03%	79.82%

Source Document: Alaska Department of Education and Early Development - FY2014 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	-0.430	4.710	0.000	4.500	0.000	9.852 **
Education	<u>7.350</u>	<u>5.916</u>	<u>6.640</u> *	<u>0.000</u>	<u>10.750</u>	<u>0.000</u>
Educationally Related Property Tax	6.920	10.626	6.640	4.500	10.750	9.852
<i>Sales Tax</i>						
Sales Tax Rate	0.00%	0.00%	5.00%	3% ***	0.00%	0.00%

Source Document: Alaska Taxable <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 preceeding 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

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Budget	FY16 Estimate	FY17 Estimate	FY18 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 127,298,598	\$ 136,001,226	\$ 144,493,555	\$ 146,476,629	\$ 159,387,329	\$ 160,830,034	\$ 161,204,380	\$ 160,863,686
Food Service Fund Revenues	3,030,761	3,015,366	2,991,144	3,200,000	3,340,000	4,144,367	4,227,254	4,311,799
Student Transportation Fund Revenues	5,492,563	6,241,927	7,604,516	7,680,611	7,924,942	7,590,700	7,590,700	7,590,700
Other Governmental Revenues	13,948,150	10,150,489	8,283,658	10,327,585	8,362,500	9,500,000	9,500,000	9,500,000
Special Revenue Fund Total Revenues	22,471,474	19,407,782	18,879,318	21,208,196	19,627,442	21,235,067	21,317,954	21,402,499
Governmental Fund Revenues	\$ 149,770,072	\$ 155,409,008	\$ 163,372,873	\$ 167,684,825	\$ 179,014,771	\$ 182,065,101	\$ 182,522,334	\$ 182,266,185
Governmental Fund Expenditures								
General Fund Expenditures	\$ 124,578,817	\$ 137,431,740	\$ 144,417,698	\$ 150,175,395	\$ 162,610,893	\$ 165,863,112	\$ 169,180,374	\$ 172,563,981
Food Service Fund Expenditures	3,390,166	3,730,457	4,056,335	4,387,800	4,063,105	4,144,367	4,227,254	4,311,799
Student Transportation Fund Expenditures	5,512,903	6,092,404	7,492,171	8,509,008	8,057,123	7,590,700	7,590,700	7,590,700
Other Governmental Expenditures	14,067,472	11,181,552	8,334,856	15,732,776	8,434,000	9,500,000	9,500,000	9,500,000
Special Revenue Fund Total Expenditures	22,970,541	21,004,413	19,883,362	28,629,584	20,554,228	21,235,067	21,317,954	21,402,499
Total Governmental Fund Expenditures	\$ 147,549,358	\$ 158,436,153	\$ 164,301,060	\$ 178,804,979	\$ 183,165,121	\$ 177,598,179	\$ 180,998,328	\$ 184,466,480
General Fund Revenues Over (Under) Expenditures	2,719,781	(1,430,514)	75,857	(3,698,766)	(3,223,564)	(5,033,078)	(7,975,994)	(11,700,295)
Transfers Out	(362,104)	(1,564,250)	(816,836)	(1,100,000)	(825,000)	(276,500)	(278,030)	(279,591)
Net Change in Fund Balance	2,357,677	(2,994,764)	(740,979)	(4,798,766)	(4,048,564)	(5,309,578)	(8,254,024)	(11,979,886)
General Fund Balance, Beginning of Year	21,001,365	23,359,042	20,364,278	19,623,299	14,824,533	10,775,969	5,466,391	(2,787,633)
General Fund Balance, End of Year	\$ 23,359,042	\$ 20,364,278	\$ 19,623,299	\$ 14,824,533	\$ 10,775,969	\$ 5,466,391	\$ (2,787,633.00)	\$ (14,767,519)
Special Revenue Fund Revenues Over (Under) Expendit	(499,067)	(1,596,631)	(1,004,044)	(7,421,388)	(926,786)	0	0	0
Transfers in	362,104	675,000	816,836	1,100,000	825,000	276,500	278,030	279,591
Net Change in Fund Balance	(136,963)	(921,631)	(187,208)	(6,321,388)	(101,786)	276,500	278,030	279,591
Special Revenue Fund Balance, Beginning of Year	8,163,629	8,026,666	7,105,035	6,917,827	596,439	494,653	494,653	494,653
Special Revenue Fund Balance, End of Year	\$ 8,026,666	\$ 7,105,035	\$ 6,917,827	\$ 596,439	\$ 494,653	\$ 494,653	\$ 494,653	\$ 494,653
Total Governmental Fund Balance, Beginning of Year	29,164,994	31,385,708	27,469,313	26,541,126	15,420,972	11,270,622	5,961,044	(2,292,980)
Total Governmental Fund Balance, End of Year	\$ 31,385,708	\$ 27,469,313	\$ 26,541,126	\$ 15,420,972	\$ 11,270,622	\$ 5,961,044	\$ (2,292,980)	\$ (14,272,866)

Assumptions:

- FY15 based on estimates made for FY15 budget
- FY16, FY17 and FY18 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY16, FY17 and FY18 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

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Budget	FY16 Estimate	FY17 Estimate	FY18 Estimate
Twenty Day Enrollment	9,025.06	8,969.73	8,892.06	8,760.52	8,773.00	8,713.00	8,756.00	8,751.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,680	\$5,680	\$5,680	\$5,680	\$5,830	\$5,930	\$5,980	\$5,980
Enrollment in <u>adjusted</u> ADM	16,459.95	16,899.33	17,245.80	17,185.17	17,294.51	17,246.00	17,164.62	17,107.80
BASIC NEED	\$93,492,516	\$95,988,194	\$97,956,144	\$97,611,766	\$100,826,993	\$102,268,780	\$102,644,428	\$102,304,644
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$6,092,291,300	\$6,018,961,460	\$8,338,641,710	\$8,573,591,170	\$8,910,264,290	\$8,910,264,290	\$8,910,264,290	\$8,910,264,290
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12	\$24,369,165	\$24,075,846						
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward			\$22,097,401	\$22,720,017	\$23,612,200	\$23,612,200	\$23,612,200	\$23,612,200
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$69,123,351	\$71,912,348	\$75,858,743	\$74,891,749	\$77,214,793	\$78,656,580	\$79,032,228	\$78,692,444
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$45,872,444	\$46,153,130	\$44,627,314	\$45,170,723	\$46,802,404	\$47,134,015	\$47,220,414	\$47,142,263
Revenues								
Local Contribution	\$ 42,588,135	\$ 43,251,135	\$ 43,000,000	\$ 43,500,000	\$ 44,000,000	\$ 44,000,000	\$ 44,000,000	\$ 44,000,000
Other Local Revenue	145,012	215,525	200,605	80,000	80,000	80,000	80,000	80,000
E-Rate	591,046	118,707	590,640	1,202,500	646,000	646,000	646,000	646,000
Interest	378,916	697,556	55,918	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	69,123,351	71,912,349	75,563,384	74,891,749	77,214,816	78,656,580	79,032,228	78,692,444
Quality Schools/Learning Opportunity Grants	263,359	270,389	275,933	274,963	274,995	275,936	274,634	273,725
On Behalf TRS Relief Payment	12,261,269	15,417,040	19,868,297	20,441,393	29,622,936	29,622,936	29,622,936	29,622,936
On Behalf PERS Relief Payment	1,354,014	2,386,774	3,039,655	2,404,023	2,987,202	2,987,202	2,987,202	2,987,202
Other State Revenue	-	1,388,134	1,734,738	3,182,001	4,061,380	4,061,380	4,061,380	4,061,380
Federal Contribution	593,496	343,617	164,385	200,000	200,000	200,000	200,000	200,000
	\$ 127,298,598	\$ 136,001,226	\$ 144,493,555	\$ 146,476,629	\$ 159,387,329	\$ 160,830,034	\$ 161,204,380	\$ 160,863,686
Expenditures								
Instruction	\$ 59,783,730	\$ 64,656,242	\$ 68,682,299	\$ 71,521,047	\$ 79,716,177	\$ 81,310,501	\$ 82,936,711	\$ 84,595,445
Special Education - Instruction	14,494,765	17,676,414	19,959,414	19,091,566	21,891,476	22,329,306	22,775,892	23,231,410
Special Education Support Services - Student	5,016,857	5,614,026	6,106,612	6,140,959	6,658,226	6,791,391	6,927,219	7,065,763
Support Services - Student	3,892,993	4,238,512	4,741,287	4,840,183	5,502,972	5,613,031	5,725,292	5,839,798
Support Services - Instruction	2,341,670	2,874,235	3,495,584	4,038,659	4,150,234	4,233,239	4,317,904	4,404,262
School Administration	6,216,908	6,223,151	6,865,731	6,947,488	7,640,546	7,793,357	7,949,224	8,108,208
School Administration Support Services	4,130,405	4,546,846	4,768,282	4,957,782	5,449,955	5,558,954	5,670,133	5,783,536
District Administration	977,921	1,060,774	1,132,748	1,216,230	1,307,356	1,333,503	1,360,173	1,387,376
District Administration Support Services	5,391,467	6,610,646	5,846,605	6,160,583	6,170,641	6,294,054	6,419,935	6,548,334
Operation and Maintenance of Plant	20,215,124	21,793,286	20,647,930	22,863,423	21,788,386	22,224,154	22,668,637	23,122,010
Student Activities	2,116,977	2,137,608	2,171,206	2,397,475	2,334,924	2,381,622	2,429,254	2,477,839
Transfers to Other Funds	362,104	1,564,250	816,836	1,100,000	825,000	276,500	278,030	279,591
	\$ 124,940,921	\$ 138,995,990	\$ 145,234,534	\$ 151,275,395	\$ 163,435,893	\$ 166,139,612	\$ 169,458,404	\$ 172,843,572
Revenues Over (Under) Expenditures	2,357,677	(2,994,764)	(740,979)	(4,798,766)	(4,048,564)	(5,309,578)	(8,254,024)	(11,979,886)
Fund Balance, Beginning of Year	21,001,365	23,359,042	20,364,278	19,623,299	14,824,533	10,775,969	5,466,391	(2,787,634)
Fund Balance, End of Year	23,359,042	20,364,278	19,623,299	14,824,533	10,775,969	5,466,391	(2,787,634)	(14,767,519)

Assumptions:
- FY15 based on estimates made for FY15 budget
- FY16, FY17 and FY18 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY16, FY17 and FY18 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		Percentage of Levy	Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount			Amount	Percentage of Levy
2003-04	27,558,497	27,062,845	98.201%	491,880	27,554,725	99.986%
2004-05	27,820,350	27,446,158	98.655%	370,330	27,816,488	99.986%
2005-06	29,357,626	28,978,909	98.710%	372,836	29,351,745	99.980%
2006-07	31,768,274	31,346,983	98.674%	409,044	31,756,027	99.961%
2007-08	30,042,125	29,651,635	98.700%	350,122	30,032,108	99.967%
2008-09	26,779,449	26,431,968	98.702%	297,046	26,729,014	99.812%
2009-10	28,875,124	28,375,677	98.270%	450,825	28,375,677	98.270%
2010-11	29,058,274	28,630,610	98.528%	358,591	28,989,201	99.762%
2011-12	30,419,493	29,946,804	98.446%	406,802	30,353,606	99.783%
2012-13	30,823,497	30,382,636	98.570%	-	30,382,636	98.570%

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
2003-04	6.50	5.00	1.00	5.00	7.25	3.12	1.65
2004-05	6.50	4.50	1.00	4.50	7.25	3.12	1.65
2005-06	6.50	4.50	2.00	4.50	7.25	3.12	1.65
2006-07	6.50	4.50	2.00	4.50	4.60	3.12	1.65
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

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			
2003-04	3,509,442	673,367	276,616	196,210	40,844	4,222,404	6.50	94.68%
2004-05	3,656,476	611,303	253,567	215,076	42,051	4,264,247	6.50	94.31%
2005-06	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%
2006-07	4,402,946	558,190	295,431	340,356	28,161	4,888,050	6.50	92.99%
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%

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
2003-04	51,733	9,467	4,222,404,000	87,009,000	2.06%	1682	9,191
2004-05	51,765	9,527	4,264,247,000	82,014,000	1.92%	1584	8,609
2005-06	51,350	9,389	4,507,776,000	79,019,000	1.75%	1539	8,416
2006-07	52,370	9,368	4,888,050,000	79,069,192	1.62%	1510	8,440
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	83,438,729	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	9,148	6,393,531,000	92,860,000	1.45%	1676	10,151
2011-12	56,369	9,083	6,633,241,000	84,215,000	1.27%	1494	9,272
2012-13	56,369 **	9,065	6,716,010,000	78,765,000	1.17%	1397	8,689

* Population figures from State of Alaska, Department of Community and Economic Development.
 ** Current year information is not available as of the date of this report, prior information is used.
 This information was obtained from the Kenai Peninsula Borough.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 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, 2013	Additions	Reductions	Ending Balance June 30, 2014	Due Within One Year
Areawide School Bonds	\$ 26,485,000	-	\$ 1,665,000	\$ 4,404,000	\$ 2,220,000

A summary of bonds payable at June 30, 2014, is as follows:

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2014
School Bonds	08/07/03	14,700,000	4.00 - 6.00	2004 - 2023	\$1,071,000 to \$1,202,712	7,330,000
	01/31/07	2,515,000	3.95 - 5.50	2007 - 2016	\$311,825 to \$316,725	875,000
	12/09/10	16,865,000	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	14,975,000
	11/13/14	20,860,000	1.50-5.00	2014-2033	\$1,624,150 to \$1,630,175	20,860,000
Total School Bonds		<u>\$ 54,940,000</u>				<u>\$ 44,040,000</u>

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2014-15	\$ 2,220,000	\$ 2,239,496	\$ 4,459,496
	2015-16	2,480,000	1,960,773	4,440,773
	2016-17	2,550,000	1,872,137	4,422,137
	2017-18	2,310,000	1,777,975	4,087,975
	2018-19	2,390,000	1,675,305	4,065,305
	Out Years	<u>32,090,000</u>	<u>11,719,209</u>	<u>43,809,209</u>
Total School Bonds		<u>\$ 44,040,000</u>	<u>\$ 21,244,895</u>	<u>\$ 65,284,895</u>

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
2014 - 2015 Budget**

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

Fiscal Year	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
2004-05	9,527	0.63%	4,223,854,000	-0.30%	443,356
2005-06	9,389	-1.45%	4,507,776,000	6.72%	480,112
2006-07	9,368	-0.22%	4,888,049,897	8.44%	521,782
2007-08	9,250	-1.26%	5,369,378,000	9.85%	580,787
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	9,148	0.03%	6,393,531,000	0.38%	698,899
2011-12	9,083	-0.71%	6,633,241,000	3.75%	730,292
2012-13	9,065	-0.20%	6,716,010,000	1.25%	740,873
2013-14	8,932	-1.47%	6,716,010,000 *	0.00%	751,904

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is not available at this time. The Borough maintains taxing authority; the School District has no taxation authority or independent authority to bond.

FY14 Information not available at time of printing.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 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
2003-04	643.59	9,467	14.71
2004-05	608.75	9,527	15.65
2005-06	645.69	9,389	14.54
2006-07	640.98	9,368	14.62
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	9,148	13.25
2011-12	686.35	9,083	13.23
2012-13	681.90	9,065	13.29
2013-14	692.05	8,932	12.91

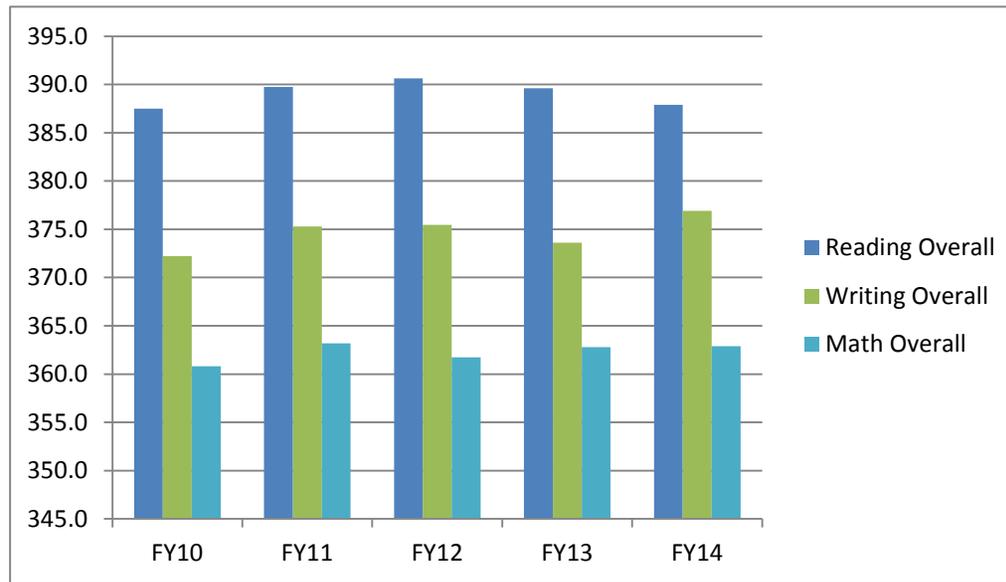
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2014 - 2015 Budget**

**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
2003-04	523.0	518.0	21.3	21.8	23.0	21.8	22.1
2004-05	508.0	520.0	23.5	23.4	24.6	23.0	23.7
2005-06	526.0	527.0	21.7	22.8	23.3	22.3	22.7
2006-07	532.0	526.0	23.0	23.1	24.6	23.2	23.6
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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Standards Based Assessment - Reading, Writing and Math
District-Wide Performance
Last Five Years

	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Reading Overall	387.5	389.7	390.6	389.6	387.9
Writing Overall	372.2	375.3	375.5	373.6	376.9
Math Overall	360.8	363.2	361.8	362.8	362.9

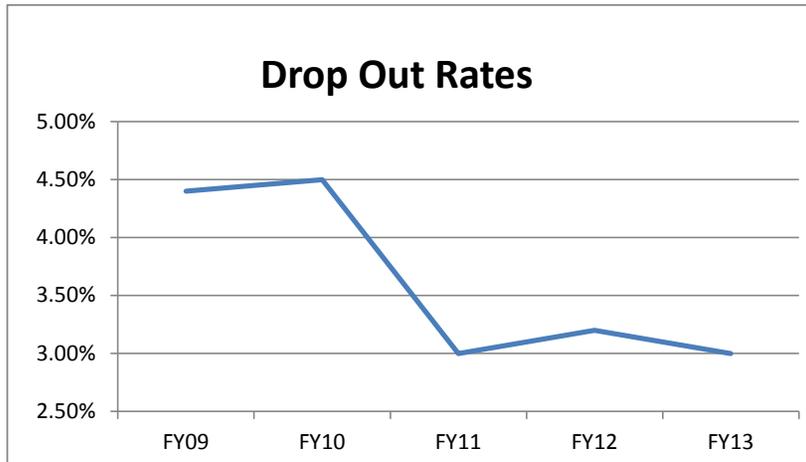


Alaska's Standards Based Assessments (SBA) are State mandated criterion - referenced tests of reading, writing and mathematics. Students take the SBAs in grades 3 through 10. Proficiency is determined by a scale score of 300. KPBSD has chosen to focus on increasing every student score rather than on the minimum expectation of proficiency. This graph shows the average scale score trend.

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

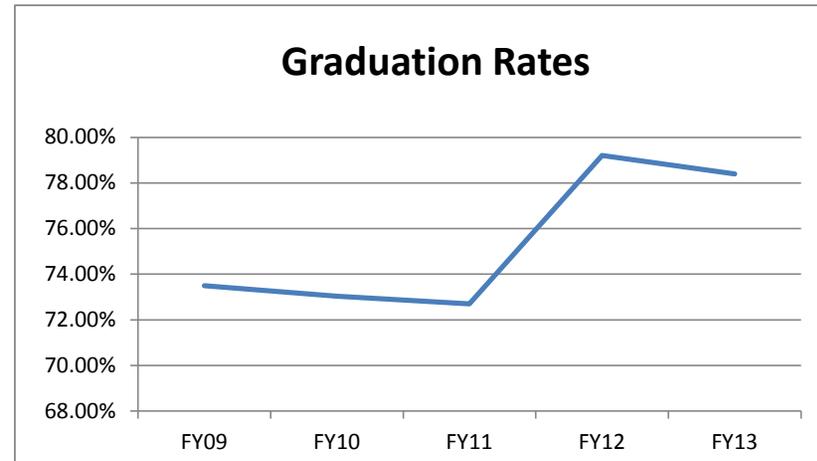
Drop Out Rates

FY09	FY10	FY11	FY12	FY13
4.40%	4.50%	3.00%	3.20%	3.00%



Graduation Rates

FY09	FY10	FY11	FY12	FY13
73.50%	73.03%	72.70%	79.20%	78.40%



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.

FY14 Data not available at this time

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY08	FY09	FY10	FY11	FY12	FY13	Current	Projected	Change
		Actual	Actual	Actual	Actual	Actual	Actual	FY14 Budget	FY15 Budget	FY14 Current To FY15
65	Aurora Borealis Charter School	17.13	17.48	18.74	18.53	18.93	19.06	19.66	19.66	-
31	Chapman Elementary School	11.68	11.00	12.13	10.13	14.16	14.76	12.91	13.41	0.50
80	Connections/Alternative Programs	21.50	21.75	19.75	22.25	20.75	18.90	19.50	20.00	0.50
32	Cooper Landing School	2.66	2.70	2.63	2.43	2.62	2.87	3.62	3.62	-
68	Fireweed Academy Charter School	6.92	6.85	7.35	11.11	13.37	14.26	8.79	8.79	-
66	Homer Flex School	5.73	5.86	5.86	5.86	6.11	5.89	5.95	6.20	0.25
06	Homer High School	47.89	47.97	46.03	45.44	44.44	48.58	49.08	47.58	(1.50)
13	Homer Middle School	20.15	21.26	20.70	24.64	23.40	23.98	23.65	23.65	-
35	Hope Elementary/High School	2.92	2.62	3.61	3.53	2.72	3.36	3.68	3.68	-
56	Kachemak Selo Elementary/High School	9.46	10.83	10.88	11.23	9.74	10.07	10.37	10.37	-
63	Kaleidoscope Charter School	18.94	21.57	25.88	24.67	25.18	25.33	26.75	26.75	-
48	K-Beach Elementary School	42.09	46.10	46.63	44.78	39.94	40.14	37.19	36.69	(0.50)
67	Kenai Alternative School	7.43	8.18	8.11	8.31	8.31	8.74	8.45	8.52	0.07
07	Kenai Central High School	49.42	49.23	51.10	52.30	51.07	52.96	53.43	53.43	-
11	Kenai Middle School	32.80	34.84	33.98	34.14	39.61	37.79	38.18	36.68	(1.50)
15	Marathon	1.00	1.00	1.00	1.00	1.00	1.00	1.05	1.00	(0.05)
47	McNeil Canyon Elementary School	12.44	14.28	15.55	15.45	14.35	14.25	14.75	14.75	-
37	Moose Pass Elementary School	3.50	4.95	4.04	3.48	3.02	2.92	3.79	3.35	(0.44)
51	Mountain View Elementary School	43.98	44.95	49.54	50.74	51.70	52.57	51.39	50.39	(1.00)
34	Nanwalek Elementary/High School	7.01	7.86	8.64	10.19	10.09	10.69	12.17	11.39	(0.78)
10	Nikiski Middle/Senior High School	38.78	39.48	39.96	40.59	45.75	46.23	44.85	46.46	1.61
52	Nikiski North Star Elementary School	37.10	37.14	36.67	38.13	35.72	37.77	38.83	37.33	(1.50)
38	Nikolaevsk Elementary/High School	7.03	8.53	9.16	8.79	8.19	8.76	9.20	9.20	-
02	Ninilchik Elementary/High School	17.68	19.06	20.08	19.48	19.66	20.44	20.72	19.72	(1.00)
33	Paul Banks Elementary School	25.40	24.81	25.66	24.54	30.44	27.30	24.96	24.46	(0.50)
40	Port Graham Elementary/High School	4.16	4.81	4.52	3.96	3.81	4.01	4.81	4.69	(0.12)
49	Razdolna Elementary/High School	4.64	5.92	5.62	7.75	7.71	8.08	9.08	9.08	-
46	Redoubt Elementary School	33.59	34.77	34.06	33.56	35.46	38.39	38.15	35.65	(2.50)
16	River City Academy	3.75	4.28	5.21	6.74	5.24	7.68	7.58	7.83	0.25
42	Seward Elementary School	30.94	30.60	31.42	30.70	31.20	33.17	34.27	31.97	(2.30)
08	Seward High School	24.01	23.10	22.94	21.15	20.77	21.40	22.26	22.76	0.50
14	Seward Middle	10.27	11.05	10.75	11.92	11.77	11.15	10.99	13.49	2.50
05	Skyview High School	44.85	44.23	45.18	39.59	37.29	37.59	34.09	-	(34.09)
12	Skyview Middle School	48.56	45.63	42.25	39.84	42.10	46.86	46.65	44.71	(1.94)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY08	FY09	FY10	FY11	FY12	FY13	Current	Projected	Change
		Actual	Actual	Actual	Actual	Actual	Actual	FY14 Budget	FY15 Budget	FY14 Current To FY15
43	Soldotna Elementary School	30.98	33.49	31.19	32.80	36.97	36.68	35.75	35.75	-
09	Soldotna High School	58.87	61.88	61.20	60.19	60.10	59.39	64.46	69.58	5.12
64	Soldotna Montessori Charter School	19.58	19.86	19.91	22.19	20.88	21.01	21.11	21.11	-
17	Soldotna Prep	-	-	-	-	-	-	-	21.44	21.44
04	Spring Creek High School	3.55	3.68	3.88	3.88	-	-	-	-	-
44	Sterling Elementary School	18.34	19.71	18.21	19.59	21.15	23.15	25.68	26.56	0.88
03	Susan B. English School	8.50	10.64	10.39	8.86	8.36	8.49	9.19	9.56	0.37
01	Tebughna School	5.33	5.96	6.51	5.56	4.93	6.46	4.96	4.96	-
45	Tustumena Elementary School	15.79	18.94	17.29	18.67	20.20	21.06	20.29	21.79	1.50
53	Voznesenka Elementary/High School	14.04	14.25	16.90	14.53	12.89	13.17	13.47	14.97	1.50
50	West Homer Elementary School	25.79	27.35	26.67	27.80	28.43	30.53	35.17	33.67	(1.50)
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-
73	Assistant Superintendent Instruction	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	8.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	-
75	Planning and Operations	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	-
76	Purchasing and Warehouse	6.50	6.50	7.50	7.50	7.50	7.50	7.50	7.50	-
77	Human Resources	7.50	7.50	7.50	8.00	8.00	8.00	8.00	8.00	-
78	Information Services	11.75	11.75	12.00	14.00	14.00	13.00	13.00	13.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	20.27	29.38	33.44	32.61	38.75	34.73	35.47	36.06	0.59
83	Districtwide Instruction	9.16	8.84	5.75	5.75	5.75	5.75	6.50	6.50	-
84	Elementary Ed/Curriculum	12.50	14.50	18.00	14.10	5.00	9.80	10.00	8.00	(2.00)
85	Secondary Ed/Pupil Activity	-	-	-	-	12.10	15.60	14.76	13.46	(1.30)
86	K-12/Assessment	-	-	-	-	12.42	14.23	12.98	12.05	(0.93)
87	Nursing Services	2.45	3.38	5.87	4.61	3.35	3.56	3.61	4.35	0.74
92	Grants - Instruction	12.99	13.37	12.56	12.74	-	-	-	-	-
96	Unallocated	-	-	12.38	8.03	9.10	0.97	8.01	12.19	4.18
TOTALS		<u>996.30</u>	<u>1,043.67</u>	<u>1,071.78</u>	<u>1,067.36</u>	<u>1,084.50</u>	<u>1,109.03</u>	<u>1,119.71</u>	<u>1,106.76</u>	<u>(12.95)</u>

**Kenai Peninsula Borough School District
Staff - All Funds**

	Budget											
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Non-Certificated Staff												
C/O Administrators	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00
Aides	127.95	130.02	144.37	154.03	153.60	171.59	183.53	210.50	217.99	213.37	207.41	209.22
Secretaries	88.00	83.08	90.51	93.81	93.81	103.45	102.97	97.07	101.32	101.51	103.60	99.56
Custodians	88.75	85.51	85.32	84.07	81.07	81.50	86.18	85.57	85.69	84.88	85.67	85.23
Food Service	42.01	40.92	43.42	40.30	40.30	37.63	37.82	39.17	43.36	45.12	46.40	46.40
Warehouse	6.00	5.00	5.00	5.00	5.00	5.00	5.50	7.50	7.50	7.50	7.50	7.50
Data Processing	12.75	12.75	12.75	12.75	12.75	12.75	12.75	14.00	14.00	13.00	13.00	13.00
Other Support	37.73	37.01	36.04	33.49	33.99	36.18	40.83	40.83	40.33	40.33	41.58	41.58
Total Non-Certificated Staff	405.19	396.29	419.41	425.45	422.52	451.10	472.58	497.64	513.19	509.71	510.16	507.49
Certificated Staff												
C/O Administrators	9.00	7.80	8.80	9.00	9.00	8.00	9.00	8.00	8.00	7.30	7.05	7.10
Principals/Asst Principals	34.35	38.65	39.15	39.00	38.40	37.60	40.10	40.60	42.10	42.58	42.83	40.38
Classroom Teachers	462.57	435.55	475.84	473.96	459.87	497.35	514.77	520.15	518.65	520.85	523.60	514.85
Special Education Teachers	141.27	137.50	139.75	137.25	141.73	136.40	138.90	139.65	141.70	142.95	142.45	142.45
Other Certificated Staff	39.75	35.70	30.10	29.77	28.00	31.50	31.50	30.45	26.00	26.60	26.00	26.00
Total Certificated Staff	686.94	655.20	693.64	688.98	677.00	710.85	734.27	738.85	736.45	740.28	741.93	730.78
Total Staff	1,092.13	1,051.49	1,113.05	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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2014 - 2015 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 *	147	38	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	97	20	-	117	8,226	2,056	-	10,282
80 Connections **	337	115	307	759	-	-	-	-
32 Cooper Landing	15	3	3	21	1,494	347	370	2,210
68 Fireweed Academy Charter *	116	-	-	116	-	-	-	-
62 Greatland Adventure Academy*	-	45	-	45	-	-	-	-
66 Homer Flex	-	-	36	36	-	-	4,885	4,885
06 Homer High	-	-	385	385	-	-	46,932	46,932
13 Homer Middle	-	180	-	180	-	18,504	-	18,504
35 Hope	13	2	3	18	1,295	231	407	1,933
56 Kachemak Selo	32	10	18	60	2,915	1,092	2,308	6,315
63 Kaleidoscope Charter*	252	-	-	252	-	-	-	-
48 K-Beach Elementary	383	-	-	383	32,478	-	-	32,478
67 Kenai Alternative	-	-	78	78	-	-	10,000	10,000
07 Kenai Central	-	-	526	526	-	-	64,119	64,119
11 Kenai Middle	90	249	-	339	7,632	25,597	-	33,229
15 Marathon ***	-	2	8	10	-	187	1,086	1,273
47 McNeil Canyon	136	-	-	136	11,533	-	-	11,533
37 Moose Pass	15	3	-	18	1,494	347	-	1,841
51 Mountain View	415	-	-	415	35,192	-	-	35,192
34 Nanwalek	53	10	17	80	5,448	1,229	2,468	9,146
10 Nikiski Middle/Sr High	61	123	231	415	4,703	12,644	28,159	45,506
52 Nikiski North Star	339	-	-	339	28,747	-	-	28,747
38 Nikolaevsk	37	10	24	71	3,371	996	3,077	7,444
02 Ninilchik	73	17	51	141	6,190	1,748	6,217	14,155
33 Paul Banks	161	-	-	161	13,653	-	-	13,653
40 Port Graham	15	2	3	20	1,542	246	436	2,223
49 Razdolna	55	14	14	83	5,478	1,617	1,726	8,821
46 Redoubt Elementary	372	-	-	372	31,546	-	-	31,546
16 River City Academy	-	29	46	75	-	2,981	5,607	8,589
42 Seward Elementary	282	-	-	282	23,914	-	-	23,914
08 Seward High	-	-	182	182	-	-	22,186	22,186
14 Seward Middle	47	71	-	118	3,986	7,299	-	11,284
12 Skyview Middle School	-	351	-	351	-	36,083	-	36,083
43 Soldotna Elementary	269	-	-	269	22,811	-	-	22,811
09 Soldotna High	-	-	587	587	-	-	71,555	71,555
64 Soldotna Montessori Charter *	165	-	-	165	-	-	-	-
17 Soldotna Prep	-	-	191	191	-	-	23,283	23,283
44 Sterling Elementary	200	-	-	200	16,960	-	-	16,960
03 Susan B. English	17	6	24	47	1,748	737	3,485	5,970
01 Tebughna	19	9	8	36	1,953	1,106	1,162	4,221
45 Tustumena	177	-	-	177	15,010	-	-	15,010
53 Voznesenka	47	16	42	105	3,986	1,645	5,120	10,750
50 West Homer	227	-	-	227	19,250	-	-	19,250
TOTAL	4,664	1,325	2,784	8,773	\$ 312,553	\$ 116,691	\$ 304,586	\$ 733,830

* 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

2014 - 2015 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	12,328	-	-	12,328		0.099	1,220
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>1,863,899</u>	<u>33</u>	<u>31,680</u>	<u>1,894,619</u>			<u>\$ 256,257</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 \$1,000.

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2014-2015 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0076 per copy Budget
65	Aurora Borealis Charter *	185	-	-	-
31	Chapman	117	17,550	210,600	1,601
80	Connections***	759	22,770	273,240	2,077
32	Cooper Landing	21	3,150	37,800	287
68	Fireweed Academy Charter *	116	-	-	-
62	Greatland Adventure Academy'	45	-	-	-
66	Homer Flex **	36	5,400	64,800	492
06	Homer High	385	57,750	693,000	5,267
13	Homer Middle	180	27,000	324,000	2,462
35	Hope	18	2,700	32,400	246
56	Kachemak Selo	60	9,000	108,000	821
63	Kaleidoscope Charter*	252	-	-	-
48	K-Beach	383	57,450	689,400	5,239
67	Kenai Alternative **	78	11,700	140,400	1,067
07	Kenai Central	526	78,900	946,800	7,196
11	Kenai Middle	339	50,850	610,200	4,638
15	Marathon	10	1,500	18,000	137
47	McNeil Canyon	136	20,400	244,800	1,860
37	Moose Pass	18	2,700	32,400	246
51	Mountain View	415	62,250	747,000	5,677
34	Nanwalek	80	12,000	144,000	1,094
10	Nikiski Middle/Sr	415	62,250	747,000	5,677
52	Nikiski North Star	339	50,850	610,200	4,638
38	Nikolaevsk	71	10,650	127,800	971
02	Ninilchik	141	21,150	253,800	1,929
33	Paul Banks	161	24,150	289,800	2,202
40	Port Graham	20	3,000	36,000	274
49	Razdolna	83	12,450	149,400	1,135
46	Redoubt	372	55,800	669,600	5,089
16	River City Academy	75	11,250	135,000	1,026
42	Seward Elem	282	42,300	507,600	3,858
08	Seward High	182	27,300	327,600	2,490
14	Seward Middle	118	17,700	212,400	1,614
12	Skyview Middle School	351	52,650	631,800	4,802
43	Soldotna Elem	269	40,350	484,200	3,680
09	Soldotna High	587	88,050	1,056,600	8,030
64	Soldotna Montessori Charter *	165	-	-	-
17	Soldotna Prep	191	28,650	343,800	2,613
44	Sterling	200	30,000	360,000	2,736
03	Susan B English	47	7,050	84,600	643
01	Tebughna	36	5,400	64,800	492
45	Tustumena	177	26,550	318,600	2,421
53	Voznesenka	105	15,750	189,000	1,436
50	West Homer	227	34,050	408,600	3,105
Total		<u>8,773</u>	<u>1,110,420</u>	<u>13,325,040</u>	<u>101,268</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

2014-15 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 FY15 budget includes funding for the following projects: \$50,000 Area-wide portables and outbuildings; \$150,000 Area-wide flooring replacement upgrades; \$150,000 Area-wide water quality improvements; \$100,000 Area-wide asbestos removal and repair; \$140,000 Area-wide electrical and lighting upgrades; \$125,000 Area-wide HVAC upgrades and repairs; \$75,000 Area-wide locker replacement; \$125,000 Area-wide generator and associated hardware upgrades; \$175,000 Nanwalek propane tank storage separation and re-piping; \$125,000 Area-wide door and entries; \$30,000 Kenai Middle School home economic kitchen renovation; and \$30,000 Nikiski North Star bathroom tile replacement.

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

CODE STRUCTURE:

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

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 II-A, Professional Devel.	298	Title I-D, Delinquent
201	State Staff Dev Mini-Grants	260	Title III-A, English Lang. Acquisit.	300	McKinney-Vento Homeless
205	Student Transportation	261	Title IA, ARRA	301	McKinney-Vento Homeless, ARRA
214	Statewide Alaska Mentorship	263	Governor's Alternative Grant	350	Title VII - Indian Education
217	Legis Equipment Fund	264	Title IID, ARRA	356	Gear Up
218	Principal Coaching	265	Carl Perkins - Basic	370	Chevron
219	Youth First	266	Title VI-B	371	Corporate Grants
220	Legis Equipment Fund	267	Title VI-B, ARRA	372	Community Theater
221	AK Works	268	SFSF, ARRA	375	Equipment Fund
222	Legis Equipment Fund	272	Upward Bound/UAF	379	School Incentive
255	Food Service	274	Mentor Project	500	Capital Project
256	Food Service - ARRA	281	Migrant Education	710	Student Activity
260	Title I-A	284	Youth in Detention		
260	Title I-C, Migrant Education	289	Governor's Drug Prevention		
260	Title I-D, Neglected and Delinquent	295	School Improvement		
260	Title II-A, Training and Recruiting	295	School Improvement		

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 and 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	District wide Services
13	Homer Middle	52	Nikiski North Star Elementary	84	Elementary Ed/Curriculum
14	Seward Middle	53	Voznesenka Elem/High	85	Secondary Ed/Student Activity
15	Kenai Youth Facility	56	Kachemak Selo	86	K-12/Assessment
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	93	Boys and Girls Club: After the Bell
35	Hope Elem/High	68	Fireweed Academy Charter	95	Challenger Center
37	Moose Pass Elementary	70	C/O Board of Education	96	Unallocated
38	Nikolaevsk Elem/High	71	Superintendent		

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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

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

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

FUNCTION CODES AND DESCRIPTIONS

4100 INSTRUCTION

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

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4130 GIFTED/TALENTED INSTRUCTION

Activities dealing with the teaching of students 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 students when the primary medium of instruction is written communication between the instructor at one physical location and the student 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 students, 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 students 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 (District wide 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 - STUDENT

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 (District wide Inservice).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

Activities designed to help students assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist students in increasing their understanding of educational and career opportunities; and aid students 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 student 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, Non-Certificated staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

4352 LIBRARY SERVICE

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

4354 INSERVICE

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

4400 SCHOOL ADMINISTRATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4450 SCHOOL ADMINISTRATION SUPPORT SERVICES

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, Non-Certificated staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4600 OPERATIONS 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 STUDENT ACTIVITY

Used in the School Operating Fund and Student 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 STUDENT TRANSPORTATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4780 COMMUNITY SERVICES

Community Services are comprised of those activities that are not directly related to providing education for students 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, Non-Certificated staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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 STUDENT ACTIVITY REVENUE

0211 STUDENT ACTIVITY GATE RECEIPTS

0212 STUDENT ACTIVITY PICTURE RECEIPTS

0214 STUDENT ACTIVITY PARTICIPATION FEES

0215 STUDENT ACTIVITY FUND RAISING REVENUE

0216 STUDENT ACTIVITY FEE

0220 STUDENT ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
3110 Superintendent		3293	Long Term Sub - Non-Certificated	4332	Telephone
3120 Asst. Supt - TRS		3294	Temporary Salaries-Non-Certificated	4350	In-Kind Utilities
3130 Principal/Asst. Principal		3295	Overtime- Non-Certificated	4360	Electricity
3140 Director/Coordinator - TRS		3296	Substitute-Certificated w/o certificate	4380	Fuel for Heating
3150 Teachers		3297	Officials	4401	Freight Costs
3161 Extra-Duty Compensation		3300	Leave - Non-Certificated	4402	Purchased Services
3162 Emolument		3511	Health Care Costs	4408	Purchased Services - Copier
3171 Substitute-Certificated w/certificate		3512	Life Insurance	4409	Purchased Services - Riso
3172 Tem-Certificated w/Certificate		3520	Unemployment Insurance	4410	Rentals
3173 Long Term Sub - Certificated		3541	Medicare-Certificated	4430	Equip. Repair and Maintenance
3180 Specialists - Certificated		3542	FICA Contribution	4501	Supplies
3190 Leave - Certificated		3550	Teachers Retirement - TRS	4502	Discretionary Material
3211 Asst. Supt - Non-Certificated		3560	Support Retirement - PERS	4503	Software
3212 Director/Coordinator - Non-Cert.		4100	Professional and Technical Svcs	4580	Gas and Oil
3220 Specialists - Nurse		4140	Profess/Tech- Legal	4590	Food
3230 Tutors/Aides		4150	Profess/Tech- Medical	4600	Milk
3240 Non-Certificated 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 and Sewage	4950	Indirect Costs
3291 Substitute-Non-Certificated		4320	Garbage	5101	Equipment-General
3292 Extra-Duty Compensation-Non-Certificated		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 - Certificated

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

3130 PRINCIPAL/ASSISTANT PRINCIPAL

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3140 DIRECTOR/COORDINATOR - Certificated

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or district wide 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 - Certificated

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 certificated employees for services outside the instructional day.

3171 SUBSTITUTES - Certificated with Certificate

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

3172 TEMPORARY - Certificated w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certificated

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certificated

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and student 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 student support: social workers, attendance officers, counselors, and librarians.

3190 LEAVE – Certificated

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

3211 ADMINISTRATOR – Non-Certificated

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

3212 DIRECTOR/COORDINATOR - Non-Certificated

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3220 **SPECIALISTS - NURSES**

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

3230 **AIDES/TUTORS**

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

3240 **NON-CERTIFICATED 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 – Non-Certificated Staff**

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

3292 **EXTRA DUTY COMPENSATION - Non-Certificated**

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

3293 **LONG TERM SUB – Non-Certificated**

Substitutes for Non-Certificated employees on long-term leave.

3294 **TEMPORARY SALARIES – Non-Certificated**

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

3295 **OVERTIME – Non-Certificated**

Overtime for Non-Certificated staff is recorded in this account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3296 SUBSTITUTES - Certificated 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 – Non-Certificated

Leave for Non-Certificated 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>FY14</u>	<u>FY15</u>
3511	Health Care Costs	\$16,200/employee	\$17,004/employee (as of 6/30/2014)
	<u>CERTIFICATED</u>	<u>FY14</u>	<u>FY15</u>
3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3541	Medicaid (certificated)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

NON-CERTIFICATED STAFF

3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3542	Social Security	7.65 %	7.65 %
3560	Public Employees Retirement (PERS)	<u>22.00 %</u>	<u>22.00 %</u>
		30.25 %	30.25 %

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 PROFESSIONAL AND TECHNICAL SERVICES

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

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

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

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

4200 TRAVEL

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

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

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

4310 WATER and 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, umpires and referees for games (when paid through an association), and DHL charges.

4408 COPY SERVICES

Per copy costs are recorded under this object code.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4409 **RISO SERVICES**

All expenditures for Riso duplicating machines 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 and 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, student 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.

4503 **SOFTWARE**

Computer software, licenses, and software upgrades.

4580 **GAS and OIL**

This expenditure code is used for food service delivery, student 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 students in a private home or other facility when such students are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

4901 **OTHER EXPENSES**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4902 CAREER DEVELOPMENT

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

4903 PROFESSIONAL DUES

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

4904 PHYSICAL EXAM REIMBURSEMENT

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

4950 INDIRECT COSTS

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

5101 EQUIPMENT - General

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

5102 EQUIPMENT – Technology

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

Glossary of Terms

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Accounting System	The total methods and records established to identify, assemble, analyze, record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components.
Account Number	A system of numbering or otherwise designating accounts, in such a manner that the symbol 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.
ARRA	American Recovery and Reinvestment Act
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.

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Budget Document	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program 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 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 \$225 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.

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Full Time Equivalency (FTE)	The number of employees divided by the number of hours that would be considered a full-time assignment.
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 FY02 by Alaska Legislature.
Maintenance Contracts	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.

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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.
Millage Rate	The tax rate in property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.
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
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, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements.

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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	Librarians, counselors, psychologists, speech therapists and occupational/physical therapists.
Support Staff	Secretaries, accountants, bookkeepers, clerks, data processing personnel, theater technicians, custodians, warehouse and purchasing staff.
Teachers	Certificated staff members (not including administrators and specialists).

Alaska Facts

Did you know that Alaska

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

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