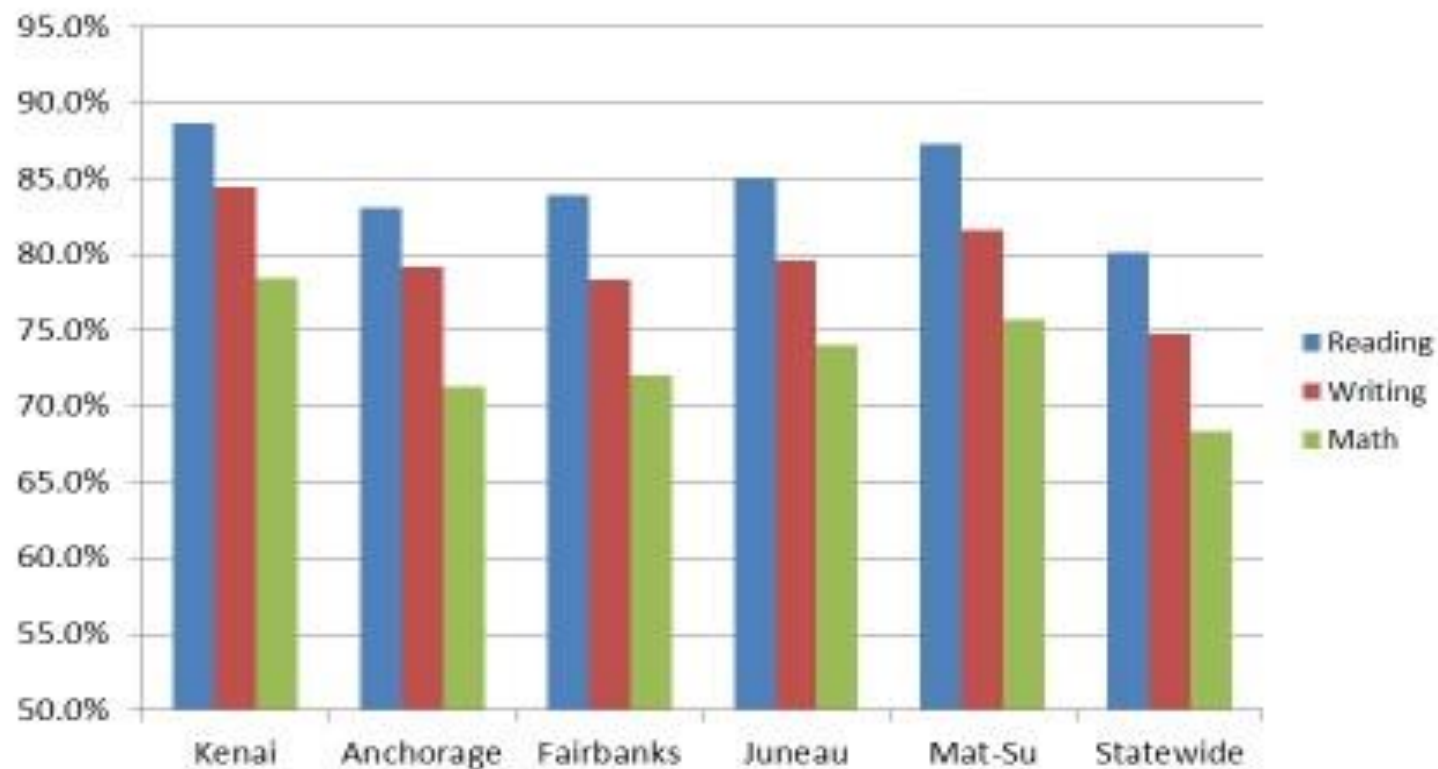


KENAI PENINSULA BOROUGH SCHOOL DISTRICT

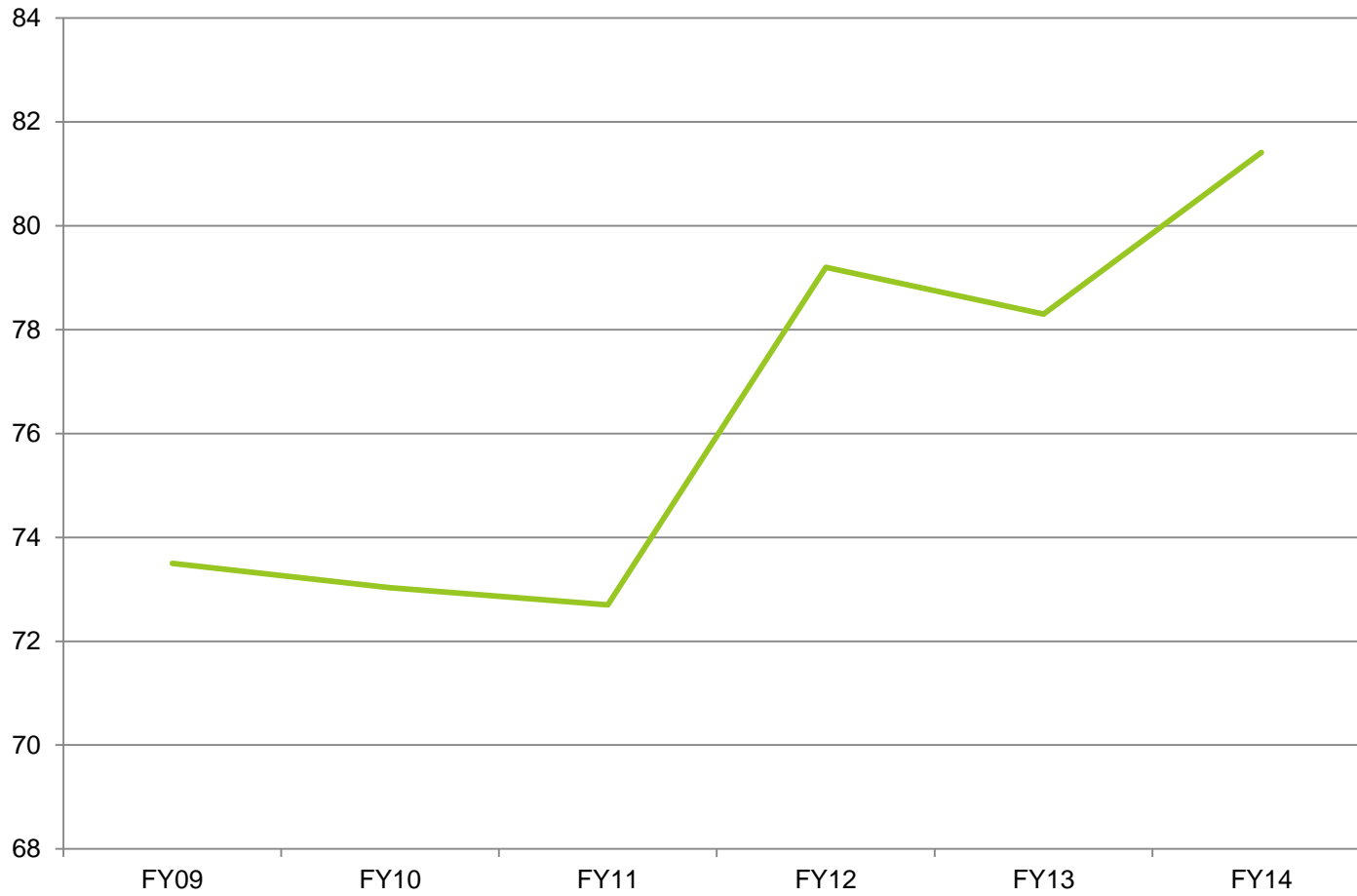
School Site Council Budget Meeting
Additional Information
October 9, 2014



KPBSD's FY14 Percent Proficient Above Other Large Districts' Percentages



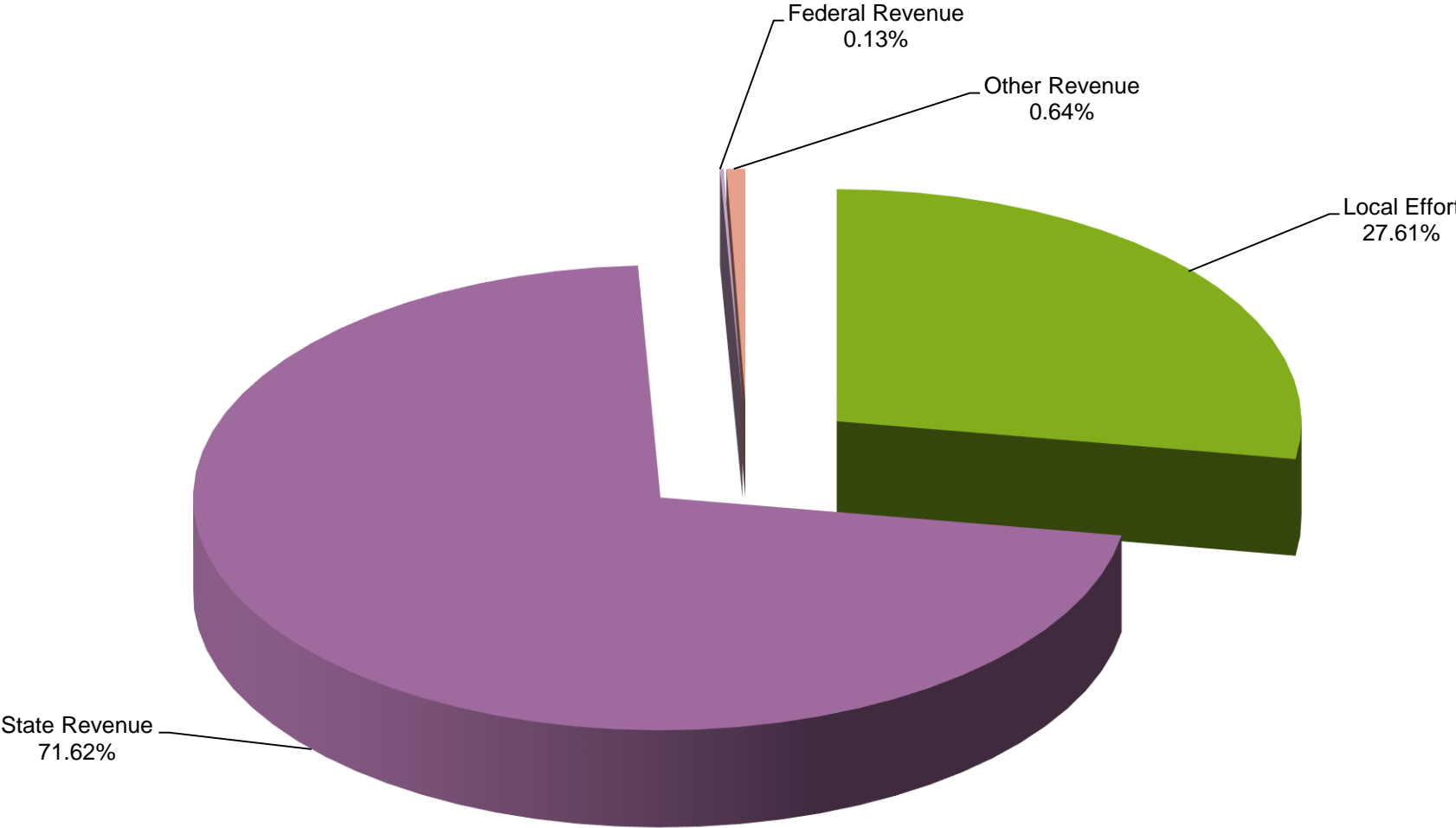
6 year Graduation Rate



FY15 Original General Fund Revenue Budget

Revenue			
Local Effort		\$ 44,000,000	27.61%
KPB Appropriation	34,330,654		
KPB In-Kind	9,669,346		
State Revenue		114,161,329	71.62%
State Revenue - Foundation	77,214,816		
State Revenue - One Time	2,987,202		
State Revenue - TRS On-Behalf	29,622,936		
State Revenue - PERS On-Behalf	4,061,380		
State Revenue - Quality Schools	274,995		
Federal Revenue		200,000	0.13%
Other Revenue		1,026,000	0.64%
Total Revenue Budget		<u>\$ 159,387,329</u>	<u>100.00%</u>

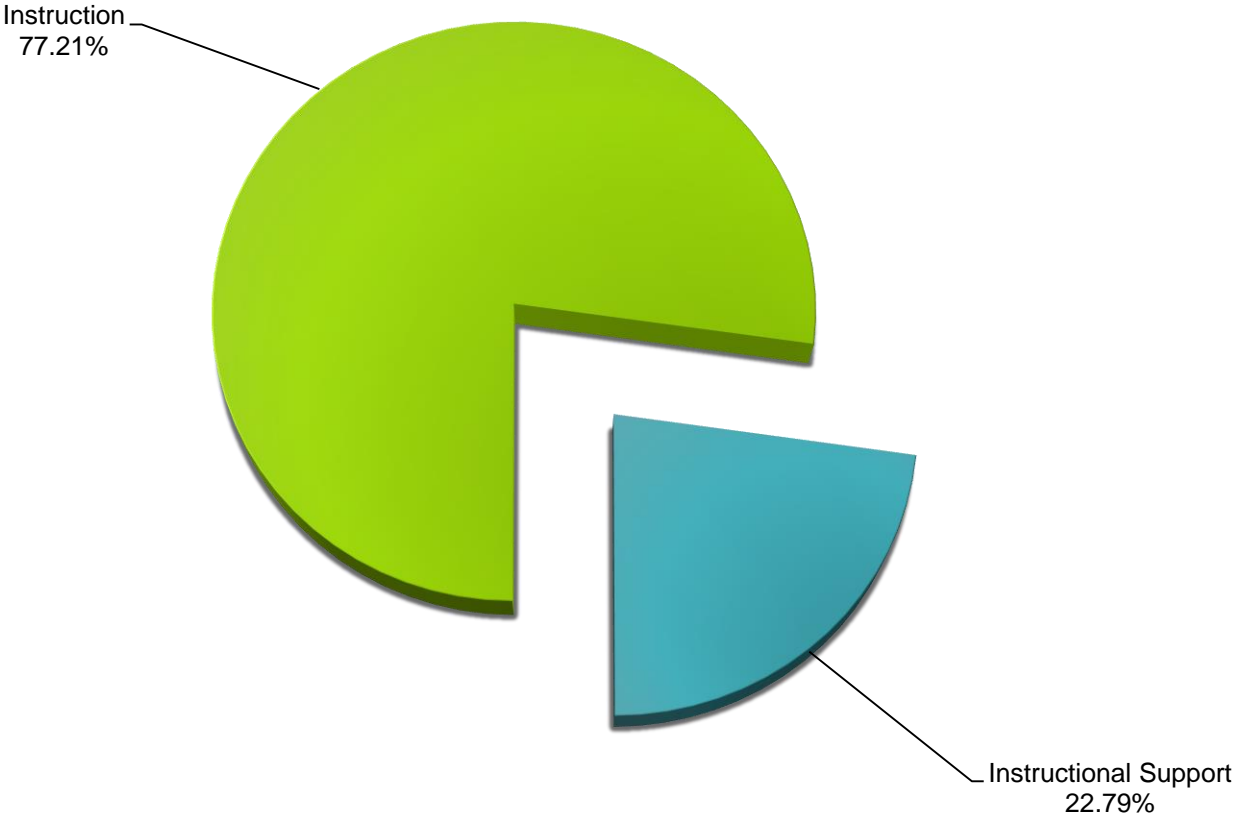
FY15 Original General Fund Revenue Budget



FY15 Original General Fund Expenditure Budget

General Fund Expenditures by Function			
Code	Description	Original FY15 Budget	
-4100	Regular Instruction	\$ 79,716,177	
-4200	Special Education Instruction	21,891,476	
-4220	Special Education Support - Pupil	6,658,226	
-4300	Support Services - Pupil	5,502,972	
-4350	Support Services - Instruction	4,150,234	
-4400	School Administration	7,640,546	
	Instruction Subtotal	125,559,631	77.21%
-4450	School Administration - Support	5,449,955	
-451X	District Administration	1,307,356	
-455X	District Administration - Support	6,170,641	
-4600	Operation and Maintenance of Plant	21,788,386	
-4700	Pupil Activities	2,334,924	
	Instructional Support Subtotal	37,051,262	22.79%
	Total Expenditures	\$ 162,610,893	100.00%
	Transfers to Other Funds	825,000	
	Total Expenditures and Transfers	\$ 163,435,893	

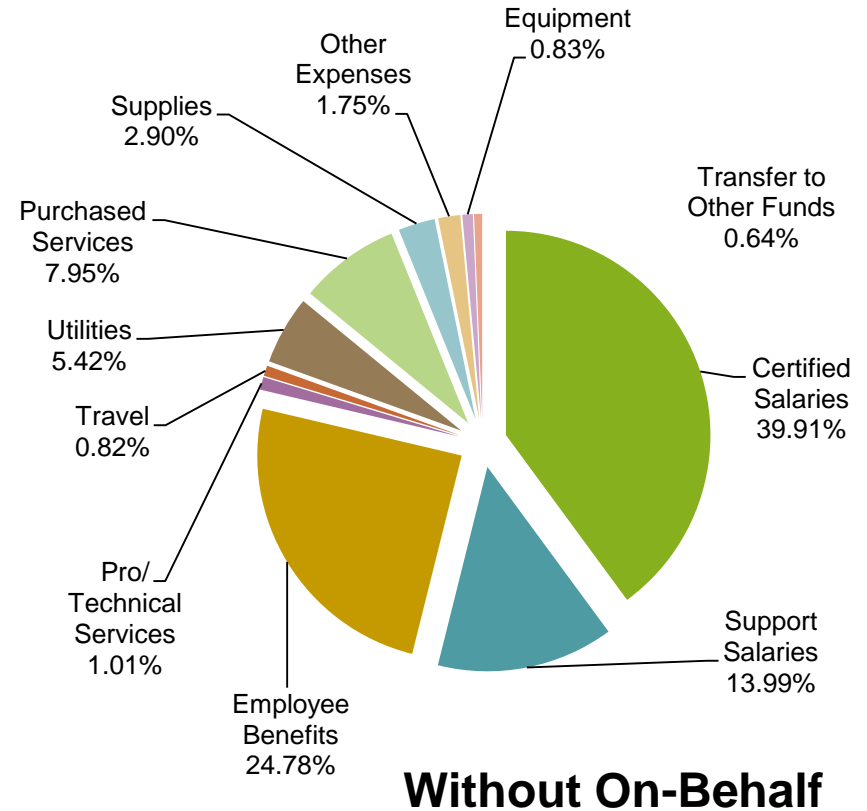
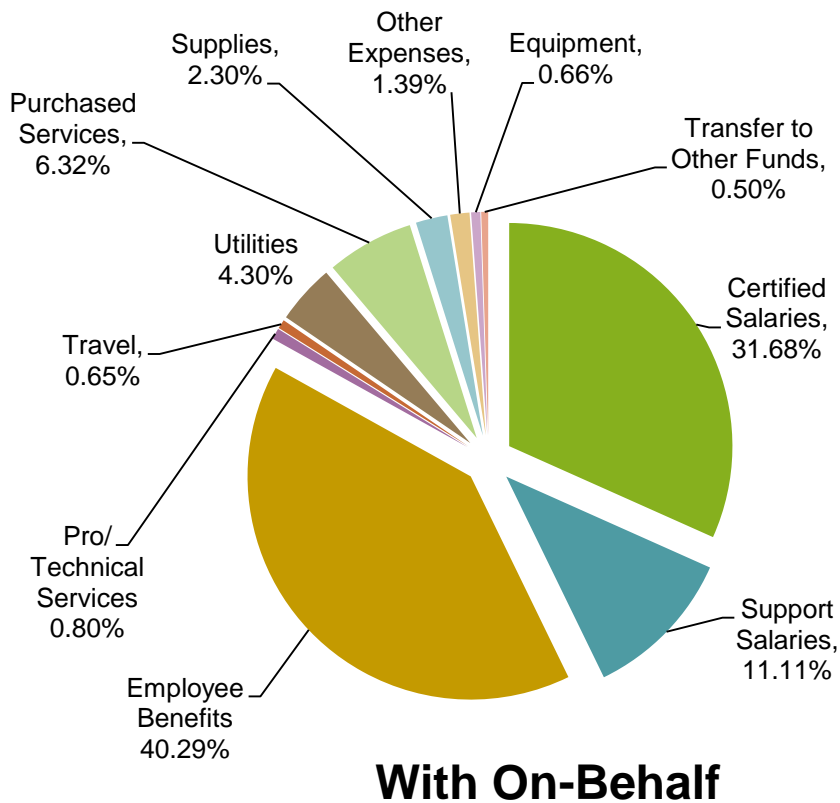
FY15 Original General Fund Expenditure Budget by function



FY15 Original General Fund Expenditure Budget with and without On-Behalf Contribution

Expenditures by Object						
Code	Object Code Description	Original FY15 Budget w/ on-behalf	% of Total	Original FY15 Budget w/out on-behalf	% of Total	
-31XX	Certified Salaries	\$ 51,781,404	31.68%	\$ 51,781,404	39.91%	
-32XX	Support Salaries	18,155,454	11.11%	18,155,454	13.99%	
-35XX	Employee Benefits (Includes Worker's Comp)	65,837,012	40.29%	32,152,696	24.78%	
-41XX	Professional/Technical Services	1,305,947	0.80%	1,305,947	1.01%	
-42XX	Travel	1,066,616	0.65%	1,066,616	0.82%	
-43XX	Utilities (includes In-Kind Utilities)	7,033,054	4.30%	7,033,054	5.42%	
-44XX	Purchased Services	10,321,607	6.32%	10,321,607	7.95%	
-45XX	Supplies	3,758,241	2.30%	3,758,241	2.90%	
-49XX	Other Expenses	2,274,193	1.39%	2,274,193	1.75%	
-51XX	Equipment	1,077,365	0.66%	1,077,365	0.83%	
-5500	Transfer to Other Funds	825,000	0.50%	825,000	0.64%	
		\$ 163,435,893	100.00%	\$ 129,751,577	100.00%	

FY15 Original General Fund Expenditure Budget with and without On-Behalf Contribution



FY15 Original General Fund Budget Revenues minus Expenditures

Revenue	\$ 159,387,329
Expenditures	<u>163,435,893</u>
Difference	(4,048,564)
Use of Fund Balance - Health Care	<u>2,156,400</u>
Remaining Deficit	<u>\$ (1,892,164)</u>

Expenditure Category	FY15 Budget	% Of Total	FY14 Budget	% Of Total	FY13 Actual	% Of Total
Salaries and Benefits	\$ 135,773,870	83.07%	\$ 120,685,244	80.64%	\$ 117,281,764	80.75%
Utilities	6,947,454	4.25%	7,173,545	4.79%	6,704,792	4.62%
In-Kind Services *	9,669,346	5.92%	9,329,894	6.23%	8,691,467	5.98%
Discretionary Accounts	<u>11,045,223</u>	<u>6.76%</u>	<u>12,469,928</u>	<u>8.33%</u>	<u>12,556,511</u>	<u>8.65%</u>
	<u>\$ 163,435,893</u>	<u>100.00%</u>	<u>\$ 149,658,611</u>	<u>100.00%</u>	<u>\$ 145,234,534</u>	<u>100.00%</u>

Additional Opportunities

October 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	

- 1st Enrollment Proj Due from Schools
- 9th 6 pm LYNC meeting D/O to School Sites
- 14th Site input for School Board email to D/O
- 20th Finalize Budget Devel Calendar
- 21st Board Budget Work Session
- 24th End of 20 day count

November 2014						
	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 FY15 Proj Enroll Due to DOEED
- 5th Staffing/Site Budget Proj Begins
- 7th FY15 Actual Enroll Due to DOEED

Links

- FY15 Preliminary Budget handout from Community meetings in February 2014:

<http://www.kpbsd.k12.ak.us/Workarea/DownloadAsset.aspx?id=30146>

- FY15 Final Budget Document:

<http://www.kpbsd.k12.ak.us/Workarea/DownloadAsset.aspx?id=30082>

- FY16 Budget Development Calendar

<http://www.kpbsd.k12.ak.us/Workarea/DownloadAsset.aspx?id=31985>