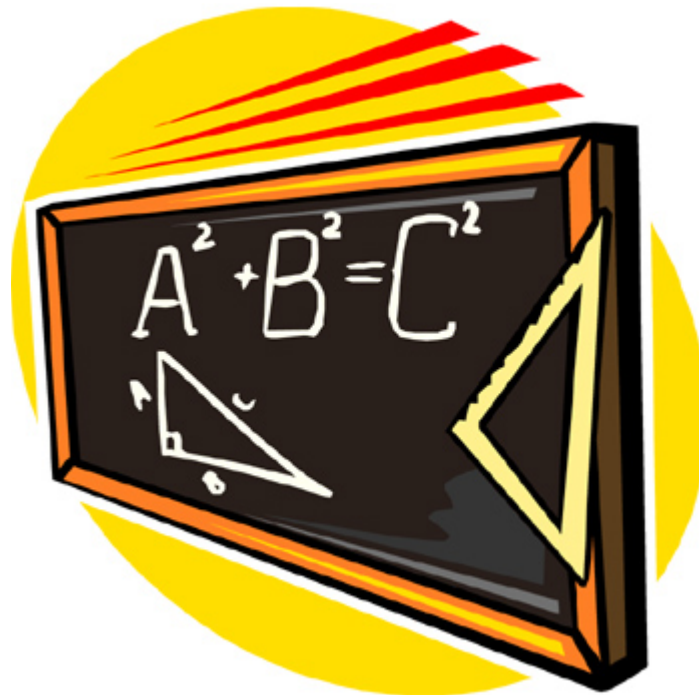


**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

Annual Budget

2015-2016



Soldotna, Alaska

99669

www.kpbsd.k12.ak.us

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2015
and Ending June 30, 2016

Mr. Sean Dusek, 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
2015 - 2016 Budget**

TABLE OF CONTENTS

I. INTRODUCTORY SECTION

Budget Introduction	1
Organizational Component.....	1
Budget Process.....	2
FY16 Budget Development Calendar	3
Significant Issues.....	5
Enrollment Projections.....	6
General Fund Revenues and Expenditures	6
Revenue Budget	6
Expenditure Budget	7
Staffing Formulas.....	8
FY16 Expenditure Budget by Function.....	11
FY16 Budget by Object and Function.....	12
Major Goals and Objectives	13
Board of Education goals.....	13
District goals	13
District goals – Three focus areas	13
Financial Component.....	14
All Governmental Revenues and Expenditures	15
Informational Component	16
Enrollment History and Projections.....	16
Capital Projects.....	17
Tax Base and Rate History.....	17
Performance Results	18
Future Year General Fund Projections.....	22
Funding Information – Historical & Estimated Data.....	23
Acknowledgments.....	24
ASBO Meritorious Budget Award	25

II. ORGANIZATIONAL SECTION

Borough and School District Relationship	27
Major Goals and Objectives	27
Board of Education Goals.....	28
District Goals	28
District Administration and Management.....	29
School Administration and Management.....	29
Budget Administration and Management	30
Classification of Funds and Account Groups	30
Classification of Revenues and Expenditures	31
Budget Supervision and Oversight.....	32
Budget Process	32
Revenue Budget.....	33
Expenditure Budget	34
Other	34
Organizational Chart.....	35

III. FINANCIAL SECTION

Classification of Funds and Account Groups	37
Relationship with Kenai Peninsula Borough.....	37
General Fund Revenues and Expenditures	38
Revenue Budget	38
Expenditure Budget	39
Other	39
Combined Budget of Revenues, Expenditures and Changes in Fund Balance,	
Governmental Fund Types	40
Governmental Fund Types, Total Revenues vs. Total Expenditures	41
General Fund.....	43
Budget of Revenues, Expenditures by Function and Changes in Fund	
Balances, General Fund	44
Budget of Revenues, Expenditures by Object and Changes in Fund	
Balances, General Fund	45
General Fund Revenue	46
Districtwide Budget Summary by Object for Expense Accounts,	
General Fund	48
District wide Budget Summary by Location for Expense Accounts,	
General Fund	49
Summary of Function Codes by Fund/Location	50
Summary of Object Codes by Fund/Function/Location	
4100 Instruction	52
4200 Special Education - Instruction.....	53
4220 Special Education Support Services - Student	54
4300 Support Services - Student	55
4350 Support Services - Instruction	56
4400 School Administration.....	57
4450 School Administration Support Services	58
4510 District Administration.....	59
4550 District Administration Support Services	60
4600 Operations and Maintenance of Plant.....	61
4700 Student Activities.....	62
4900 Transfer to Other Funds	63
Aurora Borealis Charter School.....	64
Chapman Elementary	66
Connections	68
Cooper Landing Elementary	70
Fireweed Academy Charter	72
Greatland Adventure Academy Charter	74
Homer Flex High School.....	76
Homer High.....	78
Homer Middle School	80
Hope Elementary/High.....	82
Kachemak Selo Elementary/High.....	84
Kaleidoscope Charter School	86
K-Beach Elementary	88
Kenai Alternative High School	90
Kenai Central High.....	92
Kenai Middle School	94
Marathon School.....	96
McNeil Canyon Elementary	98
Moose Pass Elementary.....	100
Mountain View Elementary	102
Nanwalek Elementary/High	104
Nikiski Middle/Senior High.....	106
Nikiski North Star Elementary.....	108

III. FINANCIAL SECTION (Continued)

Nikolaevsk Elementary/High.....	110
Ninilchik Elementary/High.....	112
Paul Banks Elementary	114
Port Graham Elementary/High.....	116
Razdolna Elementary/High	118
Redoubt Elementary	120
River City Academy	122
Seward Elementary	124
Seward High School	126
Seward Middle	128
Skyview High	130
Skyview Middle	132
Soldotna Elementary	134
Soldotna High	136
Soldotna Montessori Charter School.....	138
Soldotna Prep	140
Spring Creek.....	142
Sterling Elementary	144
Susan B. English	146
Tebughna.....	148
Tustumena Elementary.....	150
Voznesenka Elementary/High	152
West Homer Elementary.....	154
Board of Education	156
Office of Superintendent.....	158
Assistant Superintendent Instructional Support.....	160
Assistant Superintendent Instruction	162
Fiscal Services.....	164
Planning and Operations	166
Purchasing/Warehouse	168
Human Resources	170
Information Services	172
E-Rate/Tech Plan II	174
Pupil Services	176
Districtwide Service	178
Elementary Ed. /Curriculum.....	180
Secondary Ed/Pupil Activity.....	182
K-12/Assessment.....	184
Nursing Service.....	186
Unallocated.....	188
Special Revenue Funds	191
Combined Budget of Revenues, Expenditures and Changes in Fund Balances - All Special Revenue Funds	192
Alaska Association of School Boards	199
AK Works – Construction Education Foundation	200
Artist in the Schools	201
ASDN Leadership	202
Building Trades	203
Broadband Assistance.....	204
Career & Technical Education	205
Carl Perkins	206
Community Theater	207
Compass.....	208
Corporate Grants	209
Digital Teaching.....	210
Early Literacy	211
Education Jobs	212

III. FINANCIAL SECTION (Continued)

Equipment Replacement	213
Food Service.....	214
Food Service – Fresh Fruit and Vegetable Program.....	215
Food Service – Nutritional Alaskan Foods	216
Food Service – NSLP Equipment.....	217
Fourth R Training.....	218
Gear Up Kenai Peninsula	219
Governor’s Alternative Schools	220
217 Legislative Grant.....	221
222 Legislative Grant.....	222
McKinney-Vento Homeless	223
Mentor Project.....	224
Migrant Education	225
National Space Grant	226
NCLB (No Child Left Behind).....	227
Principal Coach.....	228
Project Aware.....	229
School Improvement.....	230
SFSF – ARRA.....	231
Staff Development Contracts.....	232
Student Transportation	233
Title ID, Delinquent	234
Title VI-B	235
Title VII Indian Education.....	236
Upward Bound	237
Youth First.....	238
Youth in Detention	239
Youth Risk Behavior Survey	240

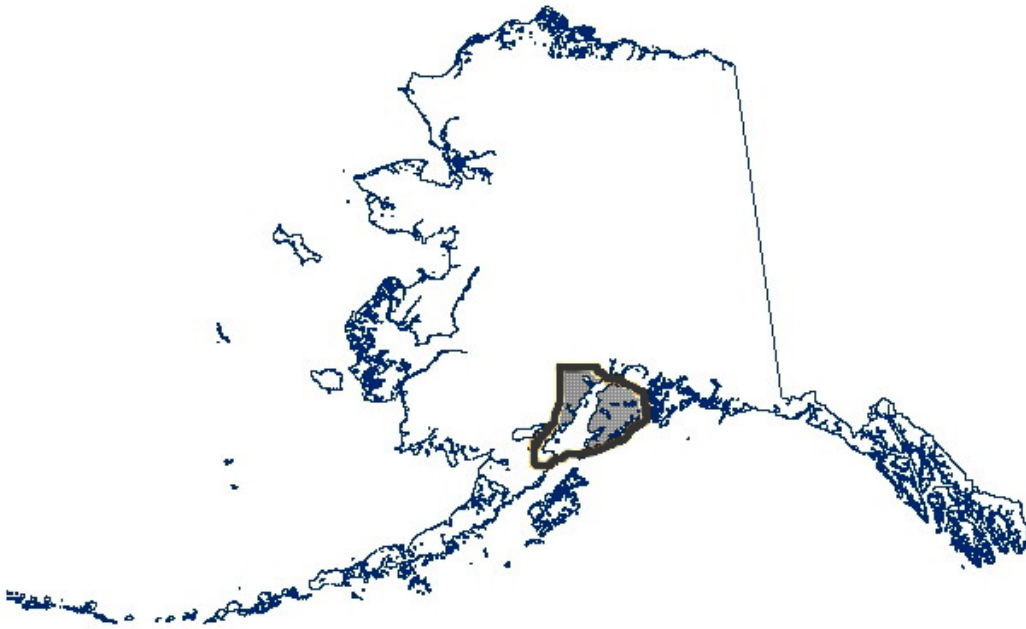
IV. INFORMATIONAL SECTION

Ordinance 2015 -19.....	241
Enrollment History and Projections	245
Enrollment History by School	246
Revenue and Expenditures	247
General Fund Expenditures by Location	248
General Fund Expenditures by Object	250
General Fund Expenditure History by Object Code	252
General Fund Expenditures by Function.....	254
General Fund Expenditure History by Function	255
General Fund Budget Revenue vs. Expenditures.....	256
General Fund and Special Revenue Funds, Schedule of Fund Balance.....	257
Anchorage Consumer Price Index (CPI).....	258
General Fund Operating Revenues by Source	259
Local Educational Support and Taxation Information	260
All Governmental Funds Revenue and Expenditure Budget Projections.....	261
General Fund Revenue and Expenditure Budget Projections	262
Property Tax Levies and Collections – Last Ten Fiscal Years	263
Property Tax Rates and Tax Levies- Direct and Overlapping Governments Last Ten Fiscal Years	264
Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years.....	265

IV. INFORMATIONAL SECTION (continued)

Ratio of Net Area Wide General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita and Student Capita – Last Ten Fiscal Years	266
General Obligation Bonds.....	267
Average Daily Membership as Compared to Assessed Valuation Showing Assessed Valuation Support per Student – Last Ten Fiscal Years.....	268
Average Pupil/Teacher Ratio – Last Ten Fiscal Years	269
Standardized Test Scores – Last Ten Fiscal Years	270
Drop Out Rates and Graduation Rates	271
Support Staffing Formula 2015-16	272
Certified Staffing Formula 2015-16	273
General Fund – Staffing in FTE's	274
Staff – All Funds	276
2015-16 Instruction & Office Supply Allocation	277
2015-16 Custodial Supply Allocation.....	278
2015-16 Copy Allocation	279
Capital Spending and Major Projects	280
Account Structure Components	
Fund Codes	281
Location Codes	281
Function Codes.....	282
Object Codes	287
Glossary of Terms	296
Alaska Facts	301

KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INTRODUCTORY SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

Dave Jones

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Email djones2@kpbsd.k12.ak.us

July 6, 2015

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 2016. 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 2015. The Kenai Peninsula Borough School District is proud to be one of only 130 recipients nationally and one of 3 Alaskan districts to have been awarded the MBA in fiscal year 2015.

Organizational Component

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

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

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

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

In the State of Alaska, the number of students enrolled in a district during the 20-school day count period is the basis for computing the Average Daily Membership (ADM) that is used to calculate the amount of state funding provided to each district. 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 2014 for the FY16 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 8,820 students enrolled in FY16. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2014. It is important to note that in October 2013, the district reported 8,974 students enrolled, which was over the projection for FY15 of 8,773. That increase in FY15 brought the total loss in enrollment to 1,422 students since FY97, from the district peak of 10,396 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 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. In February budget presentation meetings were held in the larger communities of Homer, Soldotna, and Seward. Additionally, the budget was presented in a joint work session to the full bodies of the Borough Assembly and School Board in March 2015.

Board of Education

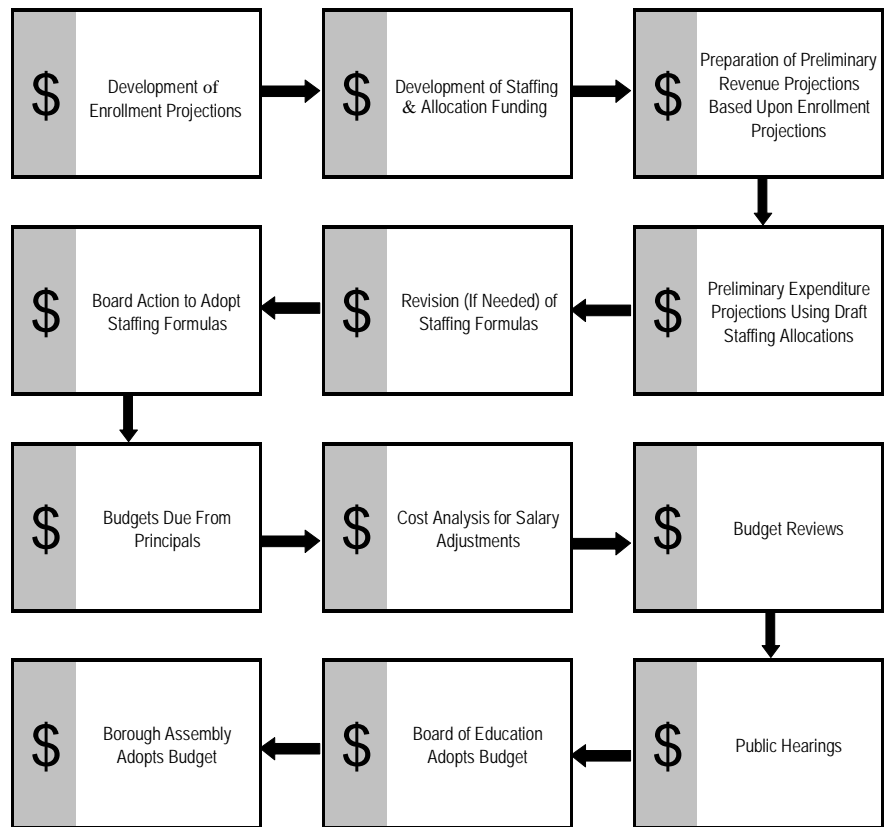
Mr. Joe Arness, President
Ms. Sunni Hilts, Vice President
Ms. Penny Vadla, Clerk
Mr. Dan Castimore, Treasurer
Mr. Marty Anderson, Member
Ms. Liz Downing, Member
Mr. Bill Holt, Member
Mr. Tim Navarre, Member
Ms. Lynn Hohl, Member
Ms. Maria Kulikov, Student Representative

Administrative Cabinet

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

The initial budget was approved by the School Board on April 6, 2015. 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, 2015, marking the beginning of fiscal year 2016, which will run through June 30, 2016.

FY16 Budget Development Calendar

September 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				

- 11th - Discuss Budget Development Calendar
- 29th - Start of 20-Day OASIS Count

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 Projection Due from Schools
- 9th - 6pm LYNC meeting D/O to School Sites
- 14th - Site input for School Board email to D/O
- 20th - Finalize Budget Development 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
9	10	11	12	13	14
16	17	18	19	20	21
23	24	25	26	27	28
30					

- 4th - FY16 Projected Enrollment Report Due to DOEED
- 5th - Staffing/Site Budget Projections Begins
- 7th - FY15 Actual Enrollment Due to DOEED

December 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 – Senior Management Starts Preliminary Budget Review
- 1st – Enrollment Information Reported to Board
- 12th – Senior Management Finishes Preliminary Budget Review

January 2015

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

- 12th – FY16 Preliminary Budget Information to Board
- 13th – FY16 Preliminary Budget Work Session

February 2015

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

- 2nd - Budget Work Session to Review Detailed FY16 Budget Information.
- 17th - Public Budget Forum, Seward High School, 5:30 p.m.
- 18th - Public Budget Forum, Soldotna High School, 5:30 p.m.
- 24th - Public Budget Forum, Homer High School, 5:30 p.m.

March 2015

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				

- 2nd – School Board Meeting – Presentation of Budget
- 17th – Joint Work Session

April 2015

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		

- 6th – School Board Meeting – Present Budget for Approval
- 7th* – Final KPBSD Budget Information to Borough Assembly

May 2015						
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						

5th* - Ordinance Introduced at Borough Assembly
 19th* - Borough Assembly Resolution

June 2015						
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				

2nd* - 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, FY15 was

\$44,000,000. The budgeted local effort amount for FY16 is \$48,238,432 which the maximum allowed.

During FY14, the legislature made changes to the foundation funding formula for the first time since the revision in 2008. Changes for FY16 continue to include an adjustment to the school size factor for small Charter schools, an increase in the Correspondence Student multiplier from .80 to .90, a \$50 increase in the Base Student Allocation (BSA) from \$5,830 to \$5,880. The one-time funding that was scheduled for FY16 was removed during the legislature in FY15. We anticipate an additional increase to the BSA for FY17. 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 that was used to project the FY16 enrollment is based on a straight-line projection for most schools as of October 24, 2014. The steps involved in formulating the enrollment projection of 8,820 were:

- Grades at each school site were moved ahead one grade level (except charter schools).
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, and Kenai Youth Facility.
- Kindergarten enrollment was based on the average of actual enrollment for FY14 and FY15 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

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

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$138,747,042, based on the enrollment projection of 8,820 students, along with the use of fund balance designated for self-insurance in the amount of \$2,611,341 and use of general fund balance in the amount of \$816,618 totals \$142,175,001. State funding through the foundation formula in FY16 will include an increase in the base student allocation (BSA) to \$5,880, an increase of \$50 over the FY15 BSA

An increase from the Kenai Peninsula Borough of \$4,238,432, also known as local effort, brings the total local funding to \$48,238,432 for FY16. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$10,329,871. The district also budgeted for a total allocation of fund balance in the amount of \$3,427,959 of which \$2,611,341 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 that was scheduled to be offered from FY15 through FY17 has been removed from

State funding due to declining oil prices for FY16. This represents a decrease in the expected State funding in the amount of \$2,262,989.

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 \$142,175,001 is based on the enrollment projection of 8,820 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 FY16 budget was developed based on the following significant elements:

- Collective bargaining began in January 2015 but agreements were not reached by June 30, when contracts expired. The district moved all eligible employees one step on the FY15 salary schedules and will continue to work towards agreement with employee groups.
- 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 for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit cost comprise approximately 81% of this budget.
- The FY16 Budget includes an increase to the employer-paid amount per covered employee to \$18,972. 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 15% of the budget and 18% 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	1:25 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 >= 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 ≤ 275 1:275 pupil/secretary ratio if enrollment > 275
Elementary Library Aide	.38 FTE if Grades K-6 enrollment ≤ 275 .44 FTE if Grades K-6 enrollment > 276

HIGH SCHOOL

High School Custodian	Average of 1.0 FTE/22,000 Square Feet and 1:125 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

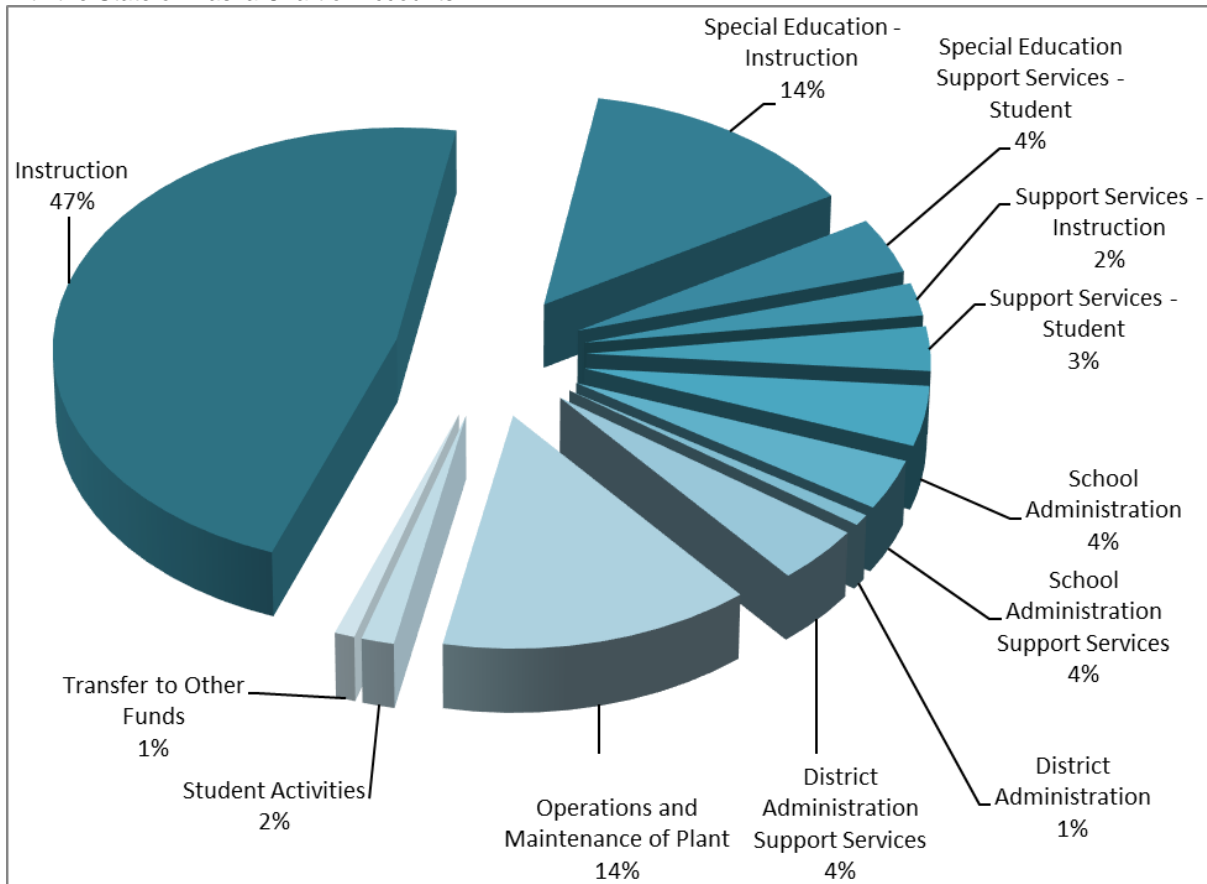
- Supply and copy budgets have been adjusted based on the enrollment projection. Fine Arts and World Languages curriculum are slated for review in FY16.
- Utility budgets have been rolled forward with few adjustments. With recent decreases in oil prices, those budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- Budgets for property, liability 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 \$1,300,000.
- Equipment budgets for FY16 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>FY16 Expenditure Budget by Function</u>	<u>Original 2014-15 Budget</u>	<u>Revised 2014-15 Budget</u>	<u>2015-16 Budget</u>
Instruction	\$ 79,716,177	\$149,793,572	\$ 67,063,110
Special Education - Instruction	21,891,476	37,321,532	19,511,037
Special Education Support Services – Student	6,658,226	12,485,679	5,877,762
Support Services - Student	5,502,972	8,198,522	4,632,879
Support Services - Instruction	4,150,234	6,216,429	3,440,299
School Administration	7,640,546	15,518,982	6,208,114
School Administration Support Services	5,449,955	5,814,571	5,151,687
District Administration	1,307,356	1,741,104	1,138,687
District Administration Support Services	6,170,641	6,775,155	5,742,090
Operations and Maintenance of Plant	21,788,386	22,802,994	20,013,797
Student Activities	2,334,924	4,192,061	2,095,539
Transfer to Other Funds	<u>825,000</u>	<u>1,325,000</u>	<u>1,300,000</u>
Total General Fund Expenditures	<u>\$163,435,893</u>	<u>\$272,185,601</u>	<u>\$142,175,001</u>

The following graph depicts the functional allocation of the FY16 General Fund expenditure budget in accordance with the State of Alaska Chart of Accounts.



FY16 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	34,844,457	2,521,996	22,678,330	213,850	160,850	381,750	467,964	2,868,844	1,888,974	1,036,095		67,063,110
	% of Object	66.53%	13.54%	50.77%	16.54%	15.33%	5.67%	5.06%	71.36%	109.28%	92.63%		47.17%
	% of Function	51.96%	3.76%	33.82%	0.32%	0.24%	0.57%	0.70%	4.28%	2.82%	1.54%		100.00%
Special Education Instruction	Sum of Amount	7,075,523	4,230,900	7,998,652	45,000	48,670		3,400	87,392	11,500	10,000		19,511,037
	% of Object	13.51%	22.71%	17.91%	3.48%	4.64%		0.04%	2.17%	0.67%	0.89%		13.72%
	% of Function	36.26%	21.68%	41.00%	0.23%	0.25%		0.02%	0.45%	0.06%	0.05%		100.00%
Special Education Support Services - Student	Sum of Amount	2,839,242	358,820	1,882,140	649,150	87,200	5,000	3,210	48,565	1,000	3,435		5,877,762
	% of Object	5.42%	1.93%	4.21%	50.22%	8.31%	0.07%	0.03%	1.21%	0.06%	0.31%		4.13%
	% of Function	48.30%	6.10%	32.02%	11.04%	1.48%	0.09%	0.05%	0.83%	0.02%	0.06%		100.00%
Support Services Instruction	Sum of Amount	1,163,293	583,773	1,112,910	75,000	103,000	11,100	58,032	326,172	2,495	4,524		3,440,299
	% of Object	2.22%	3.13%	2.49%	5.80%	9.81%	0.16%	0.63%	8.11%	0.14%	0.40%		2.42%
	% of Function	33.81%	16.97%	32.35%	2.18%	2.99%	0.32%	1.69%	9.48%	0.07%	0.13%		100.00%
Support Services Student	Sum of Amount	1,167,719	1,502,300	1,833,669		65,500	750	5,499	51,844	5,598			4,632,879
	% of Object	2.23%	8.06%	4.10%		6.24%	0.01%	0.06%	1.29%	0.32%			3.26%
	% of Function	25.21%	32.43%	39.58%		1.41%	0.02%	0.12%	1.12%	0.12%			100.00%
School Administration	Sum of Amount	4,092,331	15,498	1,976,006	83	83,900			10,655	29,641			6,208,114
	% of Object	7.81%	0.08%	4.42%	0.01%	7.99%			0.27%	1.71%			4.37%
	% of Function	65.92%	0.25%	31.83%	0.00%	1.35%			0.17%	0.48%			100.00%
School Administration Support Services	Sum of Amount		2,426,911	1,952,545		6,700	672,300	8,710	53,871	30,650			5,151,687
	% of Object		13.03%	4.37%		0.64%	9.99%	0.09%	1.34%	1.77%			3.62%
	% of Function		47.11%	37.90%		0.13%	13.05%	0.17%	1.05%	0.59%			100.00%
District Administration	Sum of Amount	285,821	198,420	325,046	123,150	86,900	14,700	12,450	23,200	69,000			1,138,687
	% of Object	0.55%	1.06%	0.73%	9.53%	8.28%	0.22%	0.13%	0.58%	3.99%			0.80%
	% of Function	25.10%	17.43%	28.55%	10.82%	7.63%	1.29%	1.09%	2.04%	6.06%			100.00%
District Administration Support Services	Sum of Amount	3,500	2,727,111	1,657,417	186,485	107,900	33,150	1,073,845	233,400	-345,218	64,500		5,742,090
	% of Object	0.01%	14.64%	3.71%	14.43%	10.28%	0.49%	11.60%	5.81%	-19.97%	5.77%		4.04%
	% of Function	0.06%	47.49%	28.86%	3.25%	1.88%	0.58%	18.70%	4.06%	-6.01%	1.12%		100.00%
Operations and Maintenance of Plant	Sum of Amount		3,651,748	2,904,967		8,300	5,612,672	7,532,088	303,822	200			20,013,797
	% of Object		19.60%	6.50%		0.79%	83.38%	81.36%	7.56%	0.01%			14.08%
	% of Function		18.25%	14.51%		0.04%	28.04%	37.63%	1.52%	0.00%			100.00%
Student Activities	Sum of Amount	902,159	414,899	348,724		290,512	100	92,000	12,453	34,692			2,095,539
	% of Object	1.72%	2.23%	0.78%		27.68%	0.00%	0.99%	0.31%	2.01%			1.47%
	% of Function	43.05%	19.80%	16.64%		13.86%	0.00%	4.39%	0.59%	1.66%			100.00%
Fund Transfers	Sum of Amount											1,300,000	1,300,000
	% of Object											100.00%	0.91%
	% of Function											100.00%	100.00%
Total Sum of Amount		52,374,045	18,632,376	44,670,406	1,292,718	1,049,432	6,731,522	9,257,198	4,020,218	1,728,532	1,118,554	1,300,000	142,175,001
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% of Total Budget		36.84%	13.11%	31.42%	0.91%	0.74%	4.73%	6.51%	2.83%	1.22%	0.79%	0.91%	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 FY16 were set at the July 6, 2015 board planning session. Board goals for FY16 are:

- 1) Funding Public Education – Develop strategies to respond to economic realities.
- 2) Promote a shared value and responsibility for the process of education throughout the school district.

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 FY15	Projected FTE FY16	Difference
Regular Instruction	537.49	541.08	3.59
Special Education - Instruction	218.29	217.38	-0.91
Special Education Support Services - Student	50.46	49.58	-0.88
Support Services - Student	44.14	43.76	-0.38
Support Services - Instruction	32.50	31.97	-0.53
School Administration	38.51	38.34	-0.17
School Administration Support Services	56.28	56.24	-0.04
District Administration	5.00	5.00	0.00
District Administration Support Services	38.50	38.50	0.00
Operations and Maintenance of Plant	83.16	82.91	-0.25
Student Activities	5.70	5.70	0.00
	<u>1110.03</u>	<u>1110.46</u>	<u>0.43</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.

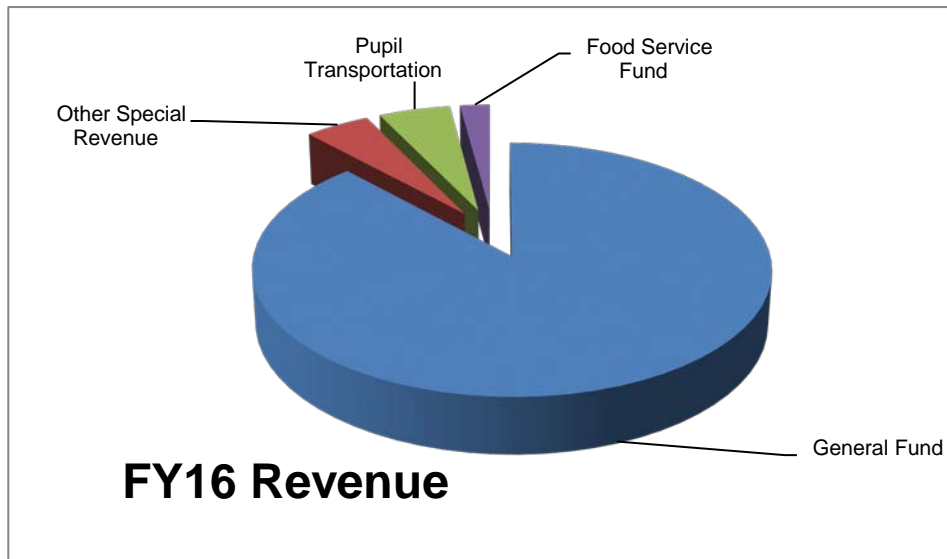
Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the “Special Revenue” funds such as Pupil Transportation, and Food Services, twenty-four funds in all. Activities of the General Fund and the Special Revenue Funds are included in the annual 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, 2015, the Borough recorded \$41,820,000 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 FY16

	FY15	FY16
Revenue:		
General Fund	\$ 269,224,608	\$ 138,747,042
Other Special Revenue	11,054,337	7,371,108
Student Transportation	7,924,942	8,071,440
Food Service Fund	<u>2,990,000</u>	<u>3,340,000</u>
Total Governmental Revenue:	<u>\$ 291,193,887</u>	<u>\$ 157,529,590</u>
Expenditures:		
General Fund	\$ 270,860,601	\$ 140,875,001
Other Special Revenue	15,266,258	7,355,608
Student Transportation	8,057,123	8,071,440
Food Service Fund	<u>4,919,485</u>	<u>4,503,114</u>
Total Governmental Expenditures:	<u>\$ 299,103,467</u>	<u>\$ 160,805,163</u>
Excess (Deficiency) of Revenues over Expenditures:	\$ (7,909,580)	\$ (3,275,573)
Operating Transfers:		
Transfer Out - General Fund	1,325,000	1,300,000
Transfer In - Food Service Fund	<u>(1,325,000)</u>	<u>(1,300,000)</u>
Total Operating Transfers:	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, Beginning of Year	\$ 24,442,165	\$ 16,532,585
Fund Balance, End of Year	<u>\$ 16,532,585</u>	<u>\$ 13,257,012</u>



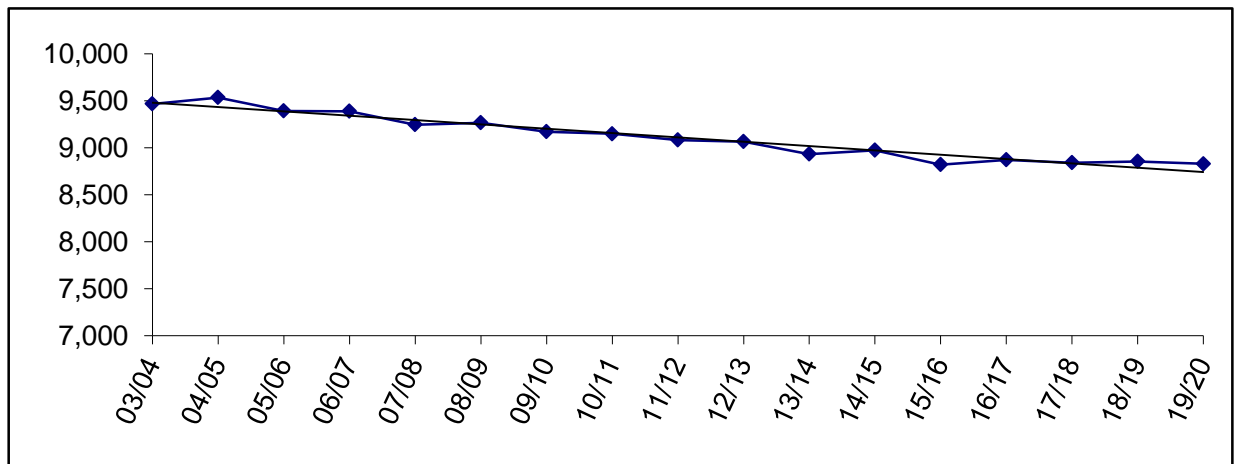
Informational Component

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
03/04	47	575	634	565	637	666	698	774	819	783	885	827	803	665	9,467	
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	197	697	691	670	664	644	676	690	653	679	636	684	667	726	8,974	0.47%
15/16	0	689	701	696	669	676	648	676	689	653	686	647	709	681	8,820	-1.72%
16/17	0	699	690	702	698	678	671	602	701	706	656	686	662	721	8,872	0.59%
17/18	0	700	700	692	699	703	573	627	629	702	685	656	701	674	8,841	-0.35%
18/19	0	698	701	702	689	704	698	629	654	630	680	685	671	713	8,854	0.15%
19/20	0	700	699	703	699	694	699	654	656	655	607	680	700	683	8,829	-0.28%

District annual enrollment change: FY04 through FY20



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 \$1.375 million in additional maintenance support for the school district for FY16. 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	100,000
Area-wide flooring replacement upgrades	175,000
Area-wide water quality improvements	175,000
Area-wide asbestos removal and repair	100,000
Area-wide electrical and lighting upgrades	125,000
Area-wide HVAC upgrades and repairs	200,000
Area-wide locker replacement	125,000
Area-wide generator and associated hardware upgrades	50,000
Area-wide playground upgrades	75,000
Area-wide doors and entries	100,000
Area-wide ADA upgrades	<u>150,000</u>
 Total	 <u>\$1,375,000</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 FY16 is 8.17 mills. The approved General Fund tax rate for FY16 remains at 4.50 mills, where it has stayed since it was reduced to that level in FY09. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. The net effect for a taxpayer with a \$100,000 home and a 4.50 mill tax rate is a \$450 annual contribution for the combined operation of the Borough government and the School District.

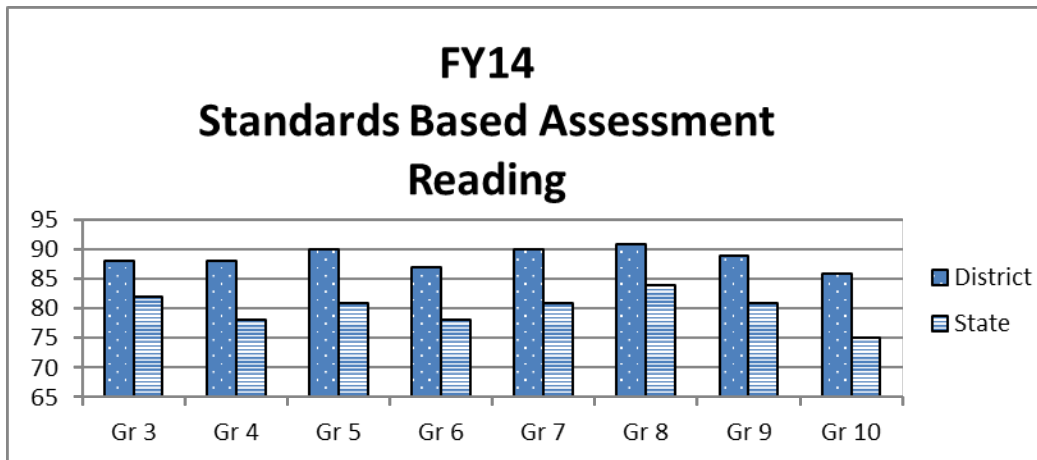
Total tax levies declined in FY08 and FY09, primarily from a decline in Sales Tax revenue due to a voter approved initiative exempting non-prepared foods from September through May of each year. However, total tax levies have increased each year since FY10. Sales tax revenue collected by the Borough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

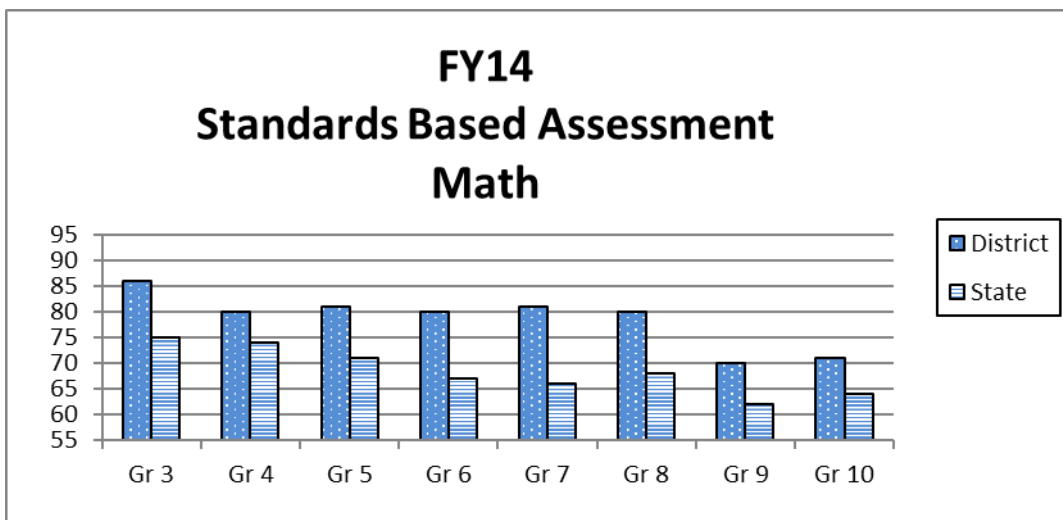
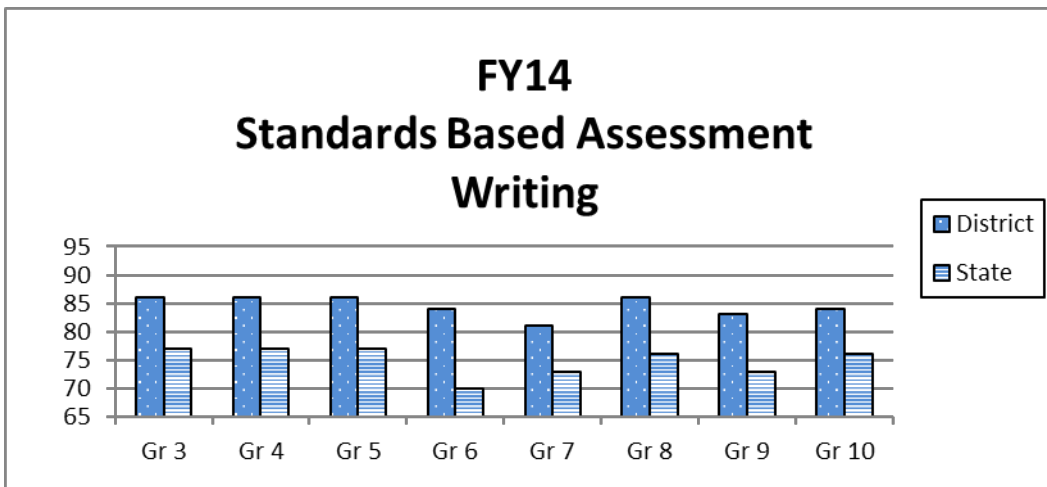
Year Ended June 30	Total Tax Levy for Fiscal Year	Collected in the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amounts	Percentage of Levy
2005	27,820,350	27,446,158	98.655%	372,531	27,818,689	99.994%
2006	29,357,626	28,978,909	98.710%	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

In FY15, the Kenai Peninsula Borough School District began using the new Alaska assessment for students in grades 3 – 10 called Alaska Measures of Progress (AMP). AMP replaced the Standards Based Assessments (SBA) and is aligned to the State of Alaska English Language Arts and math standards that were adopted in 2012. FY15 data will be used as the benchmark for future years, but district and student level data will not be available until late in October 2015 and there will not be comparative data from prior years. Prior year information about SBA results is included for historical purposes only.

Standards Based Assessments – Prior to adoption of the AMP, the State-mandated assessment tool for measuring progress in grades 3 – 10 against the reading, writing and math Alaska Student Performance Standards was the SBA. Student achievement was identified in one of four categories: advanced, proficient, below proficient or far below proficient. The following charts indicate the percentage of students in the proficient or advanced categories.





Performance Series – During FY15, the Alaska Department of Education and Early Development (DEED) approved testing students in grades 6, 7 and 8 using the online computer adaptive measurement assessment, Performance Series. The test was administered in the spring of 2015 in the areas of Reading, Language Arts, and Mathematics.

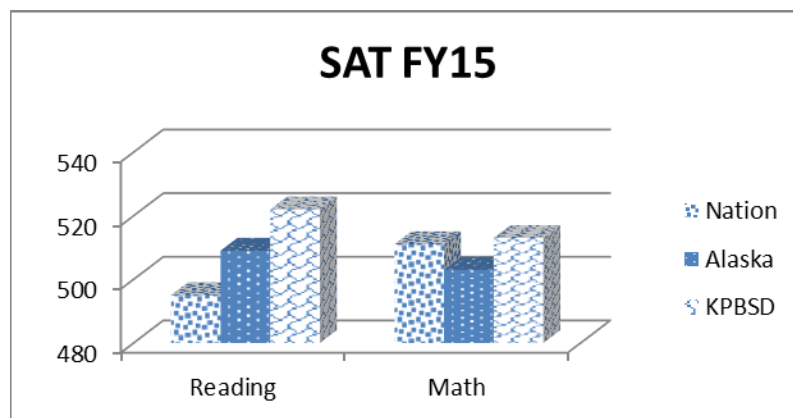
The Performance Series is a nationally norm referenced test and produces a National Percentile Ranking (NPR). The NPR is the percentage of students that the selected student would be expected to score above in norm group comparison. The NPR compares a student’s Scaled Scores against the Scaled Scores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

Grade	Reading	Language Arts	Math
6	52	51	49
7	50	50	52
8	49	51	50

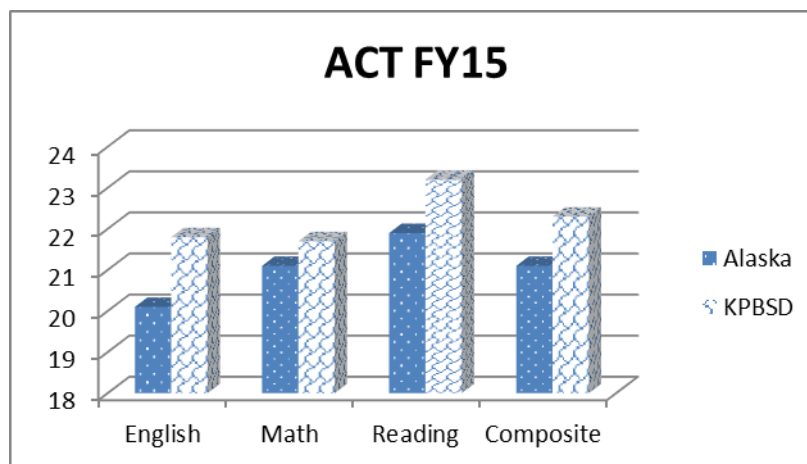
Graduation Requirement – In FY15, the State Legislature also replaced the High School Graduation Qualifying Exam (HSGQE) requirement with a new graduation requirement. Students must take a College and Career Readiness Assessment (CCRA) during their 11th or 12th grade year. The state also agreed to pay for one test to satisfy the requirement for each student. There is no minimum required score, just a requirement to take one of the tests.

The Scholastic Aptitude Test (SAT), the American College Test (ACT) and WorkKeys are the three tests identified as assessments that fulfill the CCRA requirement. These tests measure skills, knowledge, and performance in different ways.

SAT I: Reasoning Test – One choice for the College and Career Readiness Assessment (CCRA) requirement is the SAT. This is an assessment used by colleges and universities to predict student success in college and many colleges and universities consider SAT scores as part of their admission process. In FY15, 263 students took the SAT test.



American College Test (ACT) – Similarly, the ACT is another assessment choice to satisfy the CCRA requirement. It is also used by colleges and universities to predict student success and many colleges and universities consider ACT scores as part of their admission process. During FY14, 171 students took the ACT test.

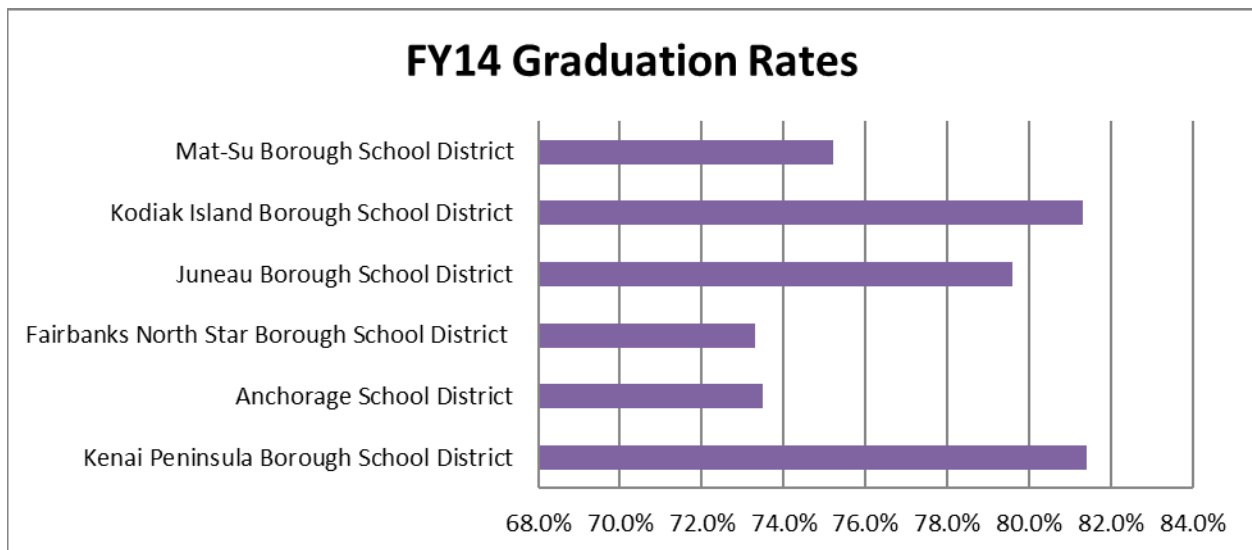


WorkKeys – FY15 is the baseline year for the WorkKeys assessment information, which is the third option to satisfy the state’s CCRA requirement. The three skill areas measured are: Applied Mathematics, Locating Information and Reading for Information. The WorkKeys assessment is a criterion-referenced test based on foundational skills needed for workforce readiness and was developed by ACT with input from employers, labor organizations, educators and policymakers.

Scoring is from Level 1 (lowest) to Level 6 (highest). In addition to satisfying the graduation requirement, Students who score at Level 3 or above on all skill areas also earn a National Career Readiness Certificate (NCRC). Level 3 score or better on any one part of the test earns a Bronze NCRC; Lowest score of 4 earns Silver; Lowest score of 5 earns Gold; All scores of Level 6 earns a Platinum NCRC. Of the 276 KPBSD students who took the WorkKeys assessment in FY15, 223 students, or 81%, earned an NCRC with seven students earning Gold, 134 earning Silver and 82 earning Bronze certifications.

Another measurement that the district monitors and works to improve is the High School Graduation rate.

District	FY15 Graduation Rate
Kenai Peninsula Borough School District	81.4%
Mat-Su Borough School District	75.2%
Kodiak Island Borough School District	81.3%
Fairbanks North Star Borough School District	73.3%
Juneau Borough School District	79.6%
Anchorage School District	73.5%



Future Year's General Fund Projections

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

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

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

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing basically flat enrollment at most schools.
- 2) No change in the Borough assessments (upon which the local contribution is calculated).
- 3) Borough contribution of the maximum allowable \$48,238,432.
- 4) Changes to the State Foundation Formula.

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

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

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

			FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
			Actual	Actual	Actual	Actual	Estimate*	Estimate*	Estimate*	Estimate*
State Funding										
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,148.73	8,055.61	8,011.40	8,132.88	8,112.00	8,204.00	8,186.00	8,187.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,469.20	10,309.79	10,280.46	10,453.55	10,430.58	10,520.70	10,509.87	10,500.47
Step #3	District Cost Factor	AS 14.17.460	1.151	1.171	1.171	1.171	1.171	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		12,050.05	12,072.76	12,038.42	12,241.11	12,214.21	12,319.74	12,307.06	12,296.05
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		14,460.06	14,460.06	14,446.10	14,689.33	14,657.05	14,783.69	14,768.47	14,755.26
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	1.015
	Total After Adjustment for High School Voc Ed Factor		14,604.66	14,704.62	14,662.79	14,909.67	14,876.91	15,005.45	14,990.00	14,976.60
Step #5	Special Education Intensive Services Factor (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	AS 17.17.420	1,638	1,820	1,898	2,093	2,106	2,106	2,106	2,106
	Total After Adjustment for Special Education Intensive Services		16,242.66	16,524.62	16,560.79	17,002.67	16,982.91	17,111.45	17,096.00	17,082.60
Step #6	Correspondence (Correspondence ADM * .80) FY15=.90	AS 14.17.430	656.67	669.14	599.01	625.49	637.20	601.20	589.50	600.30
	Total District Adjusted ADM		16,899.33	17,193.76	17,159.80	17,628.16	17,620.11	17,712.64	17,685.50	17,682.90
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,830	\$ 5,880	\$ 5,880	\$ 5,880	\$ 5,880
Step #8	Basic Need		95,988,194	97,660,557	97,467,672	102,772,173	103,606,247	104,150,323	103,990,740	103,975,452
Step #9	Less Required Local Effort Calculation changed for FY13 to 2.65 mills	AS 14.17.410 (b)(2)	24,075,846	22,097,401	22,720,017	23,612,200	24,344,153	24,344,153	24,344,153	24,344,153
Step #10	Regular State Aid		71,912,348	75,563,156	74,747,655	79,159,973	79,262,094	79,806,170	79,646,587	79,631,299
Step #10.5	Additional One-Time Funding		1,388,134	1,734,738	3,207,740	3,008,638	-	-	-	-
	Total State Contribution		73,300,482	77,297,894	77,955,395	82,168,611	79,262,094	79,806,170	79,646,587	79,631,299
	State Increase From Prior Year	\$	\$ 10,982,556	\$ 3,997,412	\$ 657,501	\$ 4,213,216	\$ (2,906,517)	\$ 544,076	\$ (159,583)	\$ (15,288)
Local Contribution										
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 6,018,961,460	\$ 8,338,641,710	\$ 8,562,626,170	\$ 8,910,264,290	\$ 9,186,472,890	\$ 9,186,472,890	\$ 9,186,472,890	\$ 9,186,472,890
Step #2	Required Local Contribution	AS 14.17. 410.(b)(2)	24,075,846	22,097,401	22,720,017	23,612,200	24,344,153	24,344,153	24,344,153	24,344,153
Step #3	Additional Allowable Contribution	AS 14.17. 410.(c)(2)	22,077,285	22,461,928	22,417,565	23,637,600	23,894,279	23,954,574	23,917,870	23,914,354
Step #4	Local Cap Calculation		46,153,131	44,559,329	45,137,582	47,249,800	48,238,432	48,298,727	48,262,023	48,258,507
	Local Increase From Prior Year (assuming funding to maximum allowed)	\$	\$ 5,006,186	\$ (1,593,802)	\$ 578,252	\$ 2,112,218	\$ 988,632	\$ 60,295	\$ (36,704)	\$ (3,516)
	Actual Funding from Local Effort	\$	\$ 43,251,135	\$ 43,000,000	\$ 43,500,000	\$ 44,000,000	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432
	Difference Between Local Effort Allowed and Local Contribution	\$	\$ (2,901,996)	\$ (1,559,329)	\$ (1,637,582)	\$ (3,249,800)	\$ -	\$ (60,295)	\$ (23,591)	\$ (20,075)

Assumptions:

- FY17, FY18 and FY19 based on no change in assessed valuation, other revenues or state funding formula from FY16

Acknowledgments

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

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

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

Respectfully submitted,



Mr. Sean Dusek
Superintendent



Dave Jones
Assistant Superintendent, Instructional Support



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 2014-2015.

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



A handwritten signature in black ink, reading 'Terrie S. Simmons'. The signature is written in a cursive style and is positioned above a horizontal line.

Terrie S. Simmons, RSBA, CSBO
President

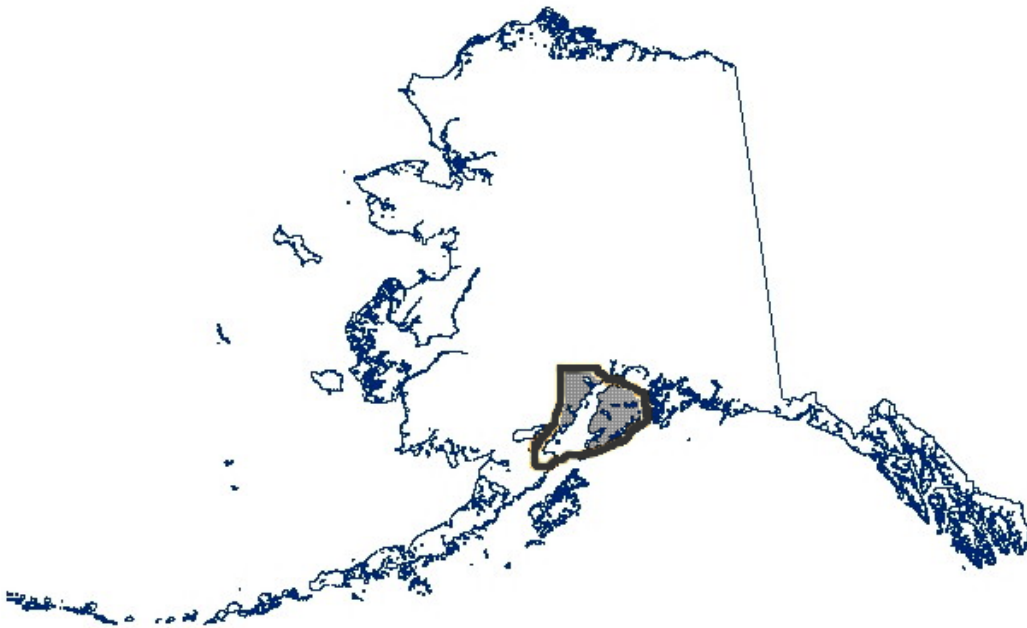
A handwritten signature in black ink, reading 'John D. Musso'. The signature is written in a cursive style and is positioned above a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**ORGANIZATIONAL
SECTION**



ORGANIZATIONAL SECTION

Organizational Section

Borough and School District Relationship

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

The Kenai Peninsula Borough Board of Education is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the 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 FY16 is 8,820 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 FY16 were set at the July 6, 2015 board planning session. Board goals for FY16 are:

- 1) Funding Public Education – Develop strategies to respond to economic realities.
- 2) Promote a shared value and responsibility for the process of education throughout the school district.

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

District Administration and Management

<p>District Administration 2015 - 2016</p> <p>Mr. Sean Dusek, Superintendent Mr. John O'Brien, Assistant Superintendent, Instruction Mr. Dave Jones, Assistant Superintendent, Instructional Support Dr. Christine Ermold, Director of Elementary Education/Curriculum Mr. John Pothast, 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</p>

School Administration and Management

<p>School Administrators 2015 – 2016</p>

Aurora Borealis	Mr. Larry Nauta	Nikiski North Star	Ms. Margaret Gilman
Chapman	Mr. Conrad Woodhead	Nikolaevsk	Mr. Mike Sellers
Connections	Mr. Richard Bartolowits	Ninilchik	Mr. Jeffrey Ambrosier
Cooper Landing	Mr. Douglas Hayman	Paul Banks	Mr. Eric Pederson
Fireweed Academy	Ms. Kiki Abrahamson	Port Graham	Ms. Nancy Kleine
Homer Flex	Mr. Christopher Brown	Razdolna	Mr. Timothy Whip
Homer High	Mr. Doug Waclawski	Redoubt	Mr. William Withrow
Homer Middle	Ms. Kari Dendurent	River City Academy	Ms. Dawn Edwards-Smith
Hope	Ms. Michael Hanson	Seward Elementary	Mr. David Kingsland
K- Beach Elementary	Mr. Nate Crabtree	Seward High	Mr. Trevan Walker
Kachemak Selo	Mr. Timothy Whip	Seward Middle	Mr. Andy Rothenberger
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. Phillip Graham
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. Andy Rothenberger	Tebughna	Mr. Richard Breske
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 FY16 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 FY16. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2014. It is important to note that in October 2014, the district reported 8,974 students enrolled, which was over the projection for FY15 of 8,773. That increase in FY15 brought the total loss in enrollment to 1,422 students since FY97, from the district

peak of 10,396 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The adoption process started in January 2015. 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 FY16 budget was approved by the School Board on April 6, 2015. 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 FY16 Budget is effective on July 1, 2015, marking the beginning of fiscal year 2016, which will run through June 30, 2016. The evaluation phase will begin in August 2016 with the arrival of our independent auditors.

Revenue Budget

The revenue budget of \$138,747,042, based on the enrollment projection of 8,820 students, along with the use of fund balance designated for self-insurance in the amount of \$2,611,341 and use of general fund balance in the amount of \$816,618 totals \$142,175,001. State funding through the foundation formula in FY16 will include an increase in the base student allocation (BSA) to \$5,880, an increase of \$50 over the FY15 BSA

An increase from the Kenai Peninsula Borough of \$4,238,432, also known as local effort, brings the total local funding to \$48,238,432 for FY16. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$10,329,871. The district also budgeted for a total allocation of fund balance in the amount of \$3,427,959 of which \$2,611,341 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 that was scheduled to be offered from FY15 through FY17 has been removed from State funding due to declining oil prices for FY16. This represents a decrease in the expected State funding in the amount of \$2,262,989.

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 \$142,175,001 is based on the enrollment projection of 8,820 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.

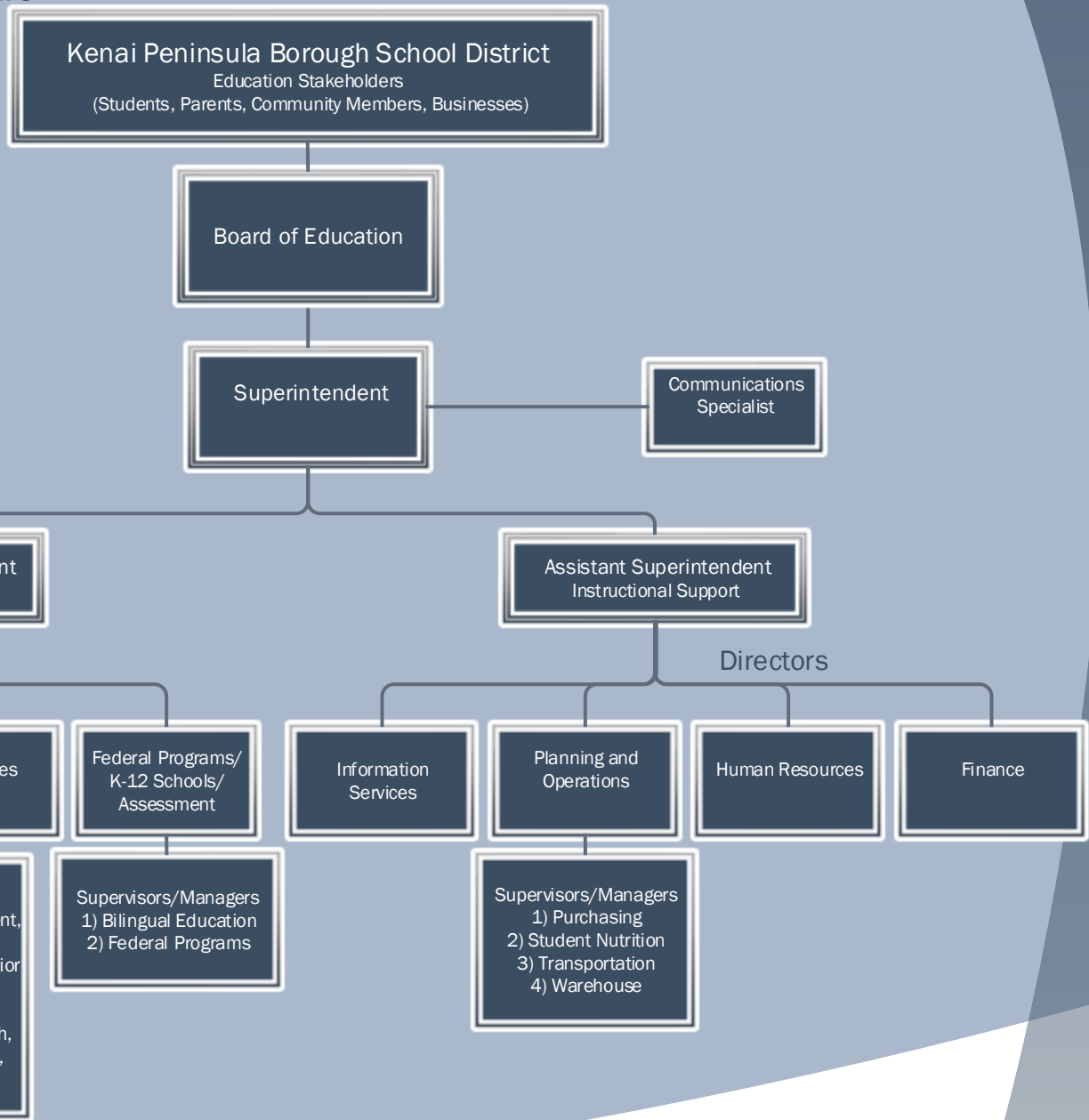
The FY16 budget was developed based on the following significant elements:

- Collective bargaining began in January 2015 but agreements were not reached by June 30, when contracts expired. The district moved all eligible employees one step on the FY15 salary schedules and will continue to work towards agreement with employee groups.
- 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 for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit cost comprise approximately 81% of this budget.
- The FY16 Budget includes an increase to the employer-paid amount per covered employee to \$18,972. 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 15% of the budget and 18% of the total salary and benefit amount.
- Equipment budgets for FY16 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

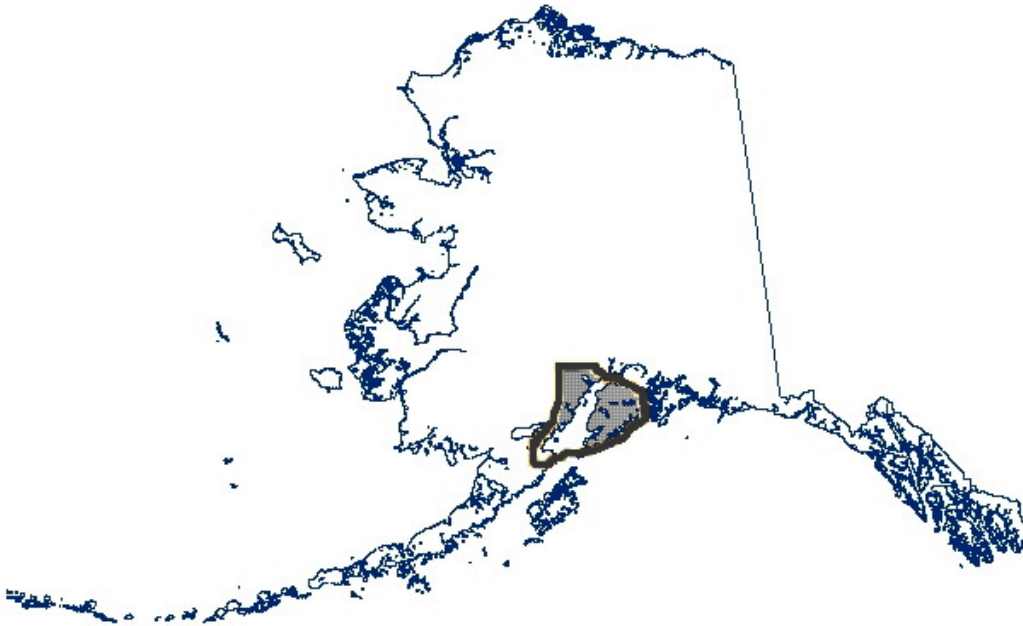
This budget proposal exceeds the State of Alaska mandate that 70% of total general fund expenditures should be used for instruction as over 75% of the budget dedicated to instructional activities, with the remaining 25% dedicated to instructional support.

Kenai Peninsula Borough School District 2015-2016 Organizational Chart



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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



FINANCIAL SECTION

**FINANCIAL
SECTION**

KENAI PENINSULA BOROUGH SCHOOL DISTRICT 2015 – 2016 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 \$138,747,042, based on the enrollment projection of 8,820 students, along with the use of fund balance designated for self-insurance in the amount of \$2,611,341 and use of general fund balance in the amount of \$816,618 totals \$142,175,001. State funding through the foundation formula in FY16 will include an increase in the base student allocation (BSA) to \$5,880, an increase of \$50 over the FY15 BSA

An increase from the Kenai Peninsula Borough of \$4,238,432, also known as local effort, brings the total local funding to \$48,238,432 for FY16. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$10,329,871. The district also budgeted for a total allocation of fund balance in the amount of \$3,427,959 of which \$2,611,341 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 that was scheduled to be offered from FY15 through FY17 has been removed from State funding due to declining oil prices for FY16. This represents a decrease in the expected State funding in the amount of \$2,262,989.

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 \$142,175,001 is based on the enrollment projection of 8,820 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 FY16 budget was developed based on the following significant elements:

- Collective bargaining began in January 2015 but agreements were not reached by June 30, when contracts expired. The district moved all eligible employees one step on the FY15 salary schedules and will continue to work towards agreement with employee groups.
- 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 for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit cost comprise approximately 81% of this budget.
- The FY16 Budget includes an increase to the employer-paid amount per covered employee to \$18,972. 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 15% of the budget and 18% of the total salary and benefit amount.
- Equipment budgets for FY16 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 75% of the budget dedicated to instructional activities, with the remaining 25% dedicated to instructional support.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

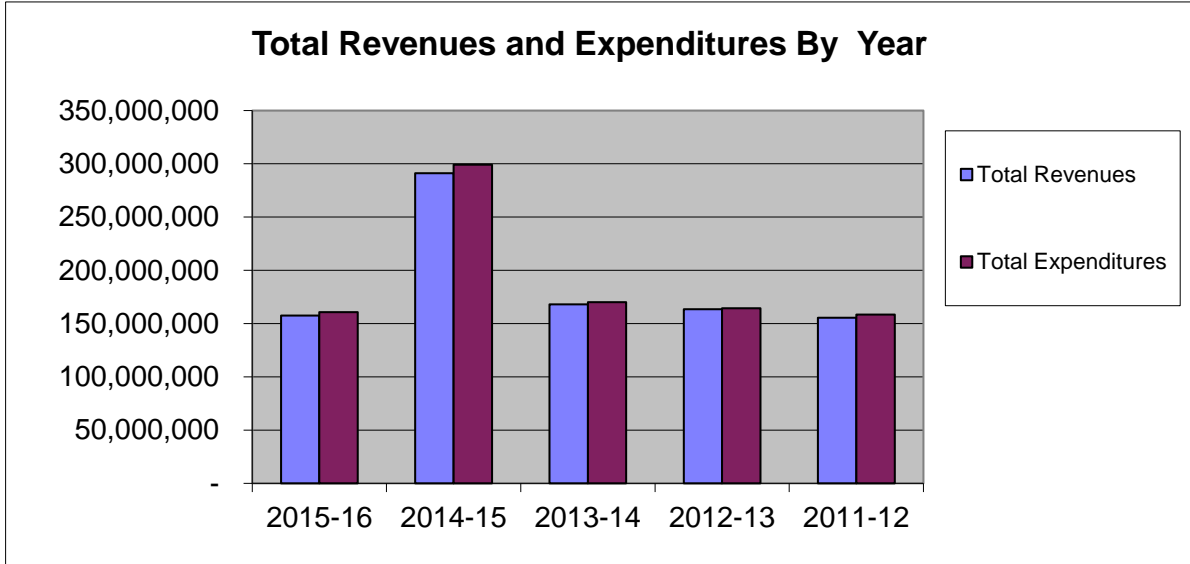
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2015-16
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2015-16	Budget 2014-15	Actual 2013-14	Actual 2012-13	Actual 2011-12
Revenues:							
Intergovernmental - Local	\$ 48,238,432	\$ 148,000	\$ 48,386,432	\$ 44,185,000	\$ 43,500,000	\$ 43,000,000	\$ 43,251,135
Intergovernmental - State	89,103,610	8,319,893	97,423,503	234,274,569	112,027,009	109,759,428	98,450,874
Intergovernmental - Federal	200,000	9,262,155	9,462,155	10,813,926	9,629,477	8,749,748	11,423,242
Food sales	-	750,000	750,000	650,000	657,295	703,256	781,299
E-Rate	725,000	-	725,000	646,000	1,219,637	590,640	118,707
Interest	300,000	-	300,000	300,000	614,272	78,701	898,439
Corporate Grants and User fees	-	87,500	87,500	99,929	121,502	98,285	117,033
Other revenues	180,000	215,000	395,000	224,043	312,171	392,815	368,279
Total Revenues	138,747,042	18,782,548	157,529,590	291,193,467	168,081,363	163,372,873	155,409,008
Other financing sources:							
Operating transfers in		1,300,000	1,300,000	1,325,000	1,424,759	816,836	675,000
Total other financing sources:	-	1,300,000	1,300,000	1,325,000	1,424,759	816,836	675,000
Total Revenues and Other Financing Sources	138,747,042	20,082,548	158,829,590	292,518,467	169,506,122	164,189,709	156,084,008
Expenditures:							
Instruction	67,063,110	4,558,758	71,621,868	160,020,091	75,303,404	73,525,828	70,705,651
Special Education - Instruction	19,511,037	2,386,000	21,897,037	40,509,692	21,824,017	21,657,320	19,969,419
Special Education Support Services - Student	5,877,762	-	5,877,762	12,485,679	5,964,489	6,106,612	5,614,026
Support Services - Student	4,632,879	-	4,632,879	8,198,522	4,966,685	4,796,489	4,313,204
Support Services - Instruction	3,440,299	-	3,440,299	6,504,569	3,771,683	3,495,584	3,503,879
School Administration	6,208,114	-	6,208,114	16,392,436	7,853,319	7,279,767	6,674,487
School Administration Support Services	5,151,687	-	5,151,687	5,856,755	4,961,926	4,804,920	4,579,314
District Administration	1,138,687	-	1,138,687	2,121,890	1,261,255	1,132,748	1,060,774
District Administration Support Services	5,742,090	311,850	6,053,940	6,775,155	6,241,343	6,121,508	6,954,273
Operations Maintenance of plant	20,013,797	-	20,013,797	22,998,784	23,177,075	21,442,833	22,839,229
Student Activities	2,095,539	52,500	2,148,039	4,220,786	3,020,149	2,211,478	2,194,608
Community services	-	46,500	46,500	42,500	40,621	48,786	64,493
Student Transportation	-	8,071,440	8,071,440	8,057,123	7,343,482	7,473,969	6,092,404
Food Service	-	4,503,114	4,503,114	4,919,485	4,450,876	4,203,218	3,870,392
Total Expenditures	140,875,001	19,930,162	160,805,163	299,103,467	170,180,324	164,301,060	158,436,153
Other Financing Uses:							
Operating transfers out	1,300,000	-	1,300,000	1,325,000	1,424,759	816,836	1,564,250
Total Expenditures and Other Financing Uses	142,175,001	19,930,162	162,105,163	300,428,467	171,605,083	165,117,896	160,000,403
Excess (Deficiency) of Revenues Over Expenditures	(3,427,959)	152,386	(3,275,573)	(7,910,000)	(2,098,961)	(928,187)	(3,916,395)
Fund Balances, Beginning of Year	15,435,873	1,096,712	16,532,585	24,442,165	26,541,126	27,469,313	31,385,708
Fund Balances, End of Year	\$ 12,007,914	\$ 1,249,098	\$ 13,257,012	\$ 16,532,165	\$ 24,442,165	\$ 26,541,126	\$ 27,469,313

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2015-2016 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



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GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

General Fund

Fiscal Year 2015 - 2016

With Comparative Totals for Prior Years

	Budget 2015-16	Budget 2014-15	Actual 2013-14	Actual 2012-13	Actual 2011-12
Revenues:					
Intergovernmental - Local	\$ 48,238,432	\$ 44,000,000	\$ 43,500,000	\$ 43,000,000	\$ 43,251,135
Intergovernmental - State	89,103,610	223,998,188	102,583,231	100,482,008	91,374,686
Intergovernmental - Federal	200,000	200,000	200,451	164,384	343,617
E-Rate	725,000	646,000	1,219,637	590,640	118,707
Earnings on Investments	300,000	300,000	475,548	55,918	697,556
Other Revenues	180,000	80,000	128,744	200,605	215,525
Total Revenues	138,747,042	269,224,188	148,107,611	144,493,555	136,001,226
Expenditures by Function:					
Instruction	67,063,110	149,793,152	70,609,236	68,682,299	64,656,242
Special Education - Instruction	19,511,037	37,321,532	19,130,390	19,959,414	17,676,414
Special Education Support Services - Student	5,877,762	12,485,679	5,964,489	6,106,612	5,614,026
Support Services - Student	4,632,879	8,198,522	4,913,235	4,741,287	4,238,512
Support Services - Instruction	3,440,299	6,216,429	3,696,749	3,495,584	2,874,235
School Administration	6,208,114	15,518,982	6,794,017	6,865,731	6,223,151
School Administration Support Services	5,151,687	5,814,571	4,943,625	4,768,282	4,546,846
District Administration	1,138,687	1,741,104	1,261,255	1,132,748	1,060,774
District Administration Support Services	5,742,090	6,775,155	5,855,606	5,846,605	6,610,646
Operations and Maintenance of plant	20,013,797	22,802,994	22,443,817	20,647,930	21,793,286
Student Activities	2,095,539	4,192,061	2,296,866	2,171,206	2,137,608
Total Expenditures	140,875,001	270,860,181	147,909,285	144,417,698	137,431,740
Other Financing Uses:					
Operating transfers out	1,300,000	1,325,000	1,424,759	816,836	1,564,250
Total Expenditures and Other Financing Uses	142,175,001	272,185,181	149,334,044	145,234,534	138,995,990
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(3,427,959)	(2,960,993)	(1,226,433)	(740,979)	(2,994,764)
Fund Balances, Beginning of Year	15,435,873	18,396,866	19,623,299	20,364,278	23,359,042
Fund Balances, End of Year	\$ 12,007,914	\$ 15,435,873	\$ 18,396,866	\$ 19,623,299	\$ 20,364,278

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

General Fund

Fiscal Year 2015-2016

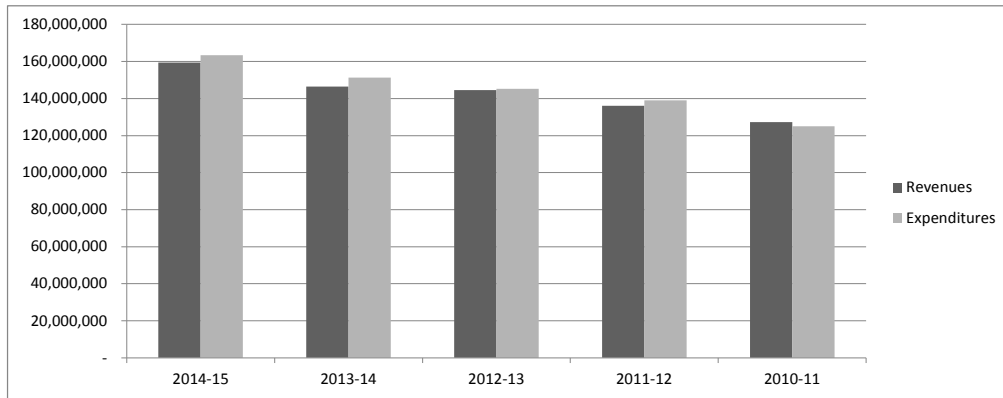
With Comparative Totals for Prior Years

	Budget 2015-16	Budget 2014-15	Actual 2013-14	Actual 2012-13	Actual 2011-12
Revenues:					
Intergovernmental - Local	\$ 48,238,432	\$ 44,000,000	\$ 43,500,000	\$ 43,000,000	\$ 43,251,135
Intergovernmental - State	89,103,610	223,998,188	102,583,231	100,482,008	91,374,686
Intergovernmental - Federal	200,000	200,000	200,451	164,384	343,617
E-Rate	725,000	646,000	1,219,637	590,640	118,707
Earnings on Investments	300,000	300,000	475,548	55,918	697,556
Other Revenues	180,000	80,000	128,744	200,605	215,525
Total Revenues	138,747,042	269,224,188	148,107,611	144,493,555	136,001,226
Expenditures by Object:					
Certificated Salaries	52,502,571	50,935,702	50,138,452	49,501,588	48,051,433
Non-Certificated Salaries	18,503,850	18,178,069	17,411,996	17,137,117	16,130,201
Employee Benefits	44,670,406	173,725,643	53,882,747	51,197,286	44,395,952
Professional and Technical Services	1,292,718	1,798,001	1,176,622	1,138,536	992,136
Staff Travel	747,870	852,848	756,358	808,195	710,137
Student Travel	301,562	383,510	340,237	319,705	379,589
Utility Services	1,499,200	1,404,051	1,368,994	1,248,943	1,199,984
Energy Services	5,232,322	5,731,888	5,437,116	5,585,134	5,929,922
Other Purchased Services	9,256,085	10,342,868	9,535,498	9,584,219	11,403,096
Supplies, Materials, and Media	4,020,431	5,029,273	4,406,407	5,262,011	6,057,500
Other Expenses	1,728,532	456,913	(71,186)	447	108,148
Equipment	1,119,454	2,021,416	3,526,044	2,634,517	2,073,642
Total Expenditures	140,875,001	270,860,182	147,909,285	144,417,698	137,431,740
Other Financing Uses:					
Operating transfers out	1,300,000	1,325,000	1,424,759	816,836	1,564,250
Total Expenditures and Other Financing Uses	142,175,001	272,185,182	149,334,044	145,234,534	138,995,990
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(3,427,959)	(2,960,994)	(1,226,433)	(740,979)	(2,994,764)
Fund Balances, Beginning of Year	\$ 15,435,872	18,396,866	19,623,299	20,364,278	23,359,042
Fund Balances, End of Year	\$ 12,007,913	\$ 15,435,872	\$ 18,396,866	\$ 19,623,299	\$ 20,364,278

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2015-2016
General Fund Revenue**

2011-12 Actual	2012-13 Actual	2013-14 Actual	Revenue Source	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% of Chg
\$ 9,584,253	\$ 9,193,414	\$ 9,329,894	Borough In-Kind	\$ 9,669,346	\$ 9,669,346	\$ 10,329,871	\$ 660,525	7
33,666,882	33,806,586	34,170,106	Borough Appropriation	34,330,654	34,330,654	37,908,561	3,577,907	10
697,556	55,918	475,548	Earnings on Investments	300,000	300,000	300,000	-	-
118,707	590,640	1,219,637	E-Rate	646,000	646,000	725,000	79,000	12
35,000	28,100	29,450	Rentals	30,000	30,000	30,000	-	-
180,525	172,505	99,294	Other Revenues	50,000	50,000	150,000	100,000	200
44,282,923	43,847,163	45,323,929	Total Local Revenue	45,026,000	45,026,000	49,443,432	4,417,432	10
71,895,908	75,563,384	74,891,748	Foundation Program	77,214,816	79,159,973	79,262,094	102,121	0
2,386,774	3,039,655	3,179,450	PERS On-Behalf Payment	4,061,380	8,331,219	979,528	(7,351,691)	(88)
15,417,040	19,868,298	21,055,069	TRS On-Behalf Payment	29,622,936	133,216,307	8,580,066	(124,636,241)	(94)
270,389	275,933	274,963	Learning Opportunity Grant/Quality Schools	274,995	282,051	281,922	(129)	(0)
1,404,575	1,734,738	3,182,001	Other State Revenue	2,987,202	3,008,638	-	(3,008,638)	(100)
91,374,686	100,482,008	102,583,231	Total State Revenue	114,161,329	223,998,188	89,103,610	(134,894,578)	(60)
343,617	164,384	200,451	Medicaid	200,000	200,000	200,000	-	-
343,617	164,384	200,451	Total Federal Revenue	200,000	200,000	200,000	-	-
136,001,226	144,493,555	148,107,611	Total General Fund Revenue	159,387,329	269,224,188	138,747,042	(130,477,146)	(48)



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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-16**

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

Actual Expenditures 2011-12	Actual Expenditures 2012-13	Actual Expenditures 2013-14	Original Appropriation 2014-15	Recommended Revised Appropriation 2014-15	Object	Description	Recommended 2015-16	Difference Between 2015 -16 and Revised 2014 -15 +(-)	PCT +(-)
\$ 140,328	\$ 155,000	\$ 160,000	\$ 165,000	\$ 169,069	3110	Superintendent	\$ 145,000	(24,069)	(14.24)
113,070	123,782	127,500	131,750	55,447	3120	Assistant Superintendent - Certified	127,500	72,053	129.95
3,727,861	3,982,456	3,896,288	3,970,468	4,063,672	3130	Principal/Assistant Principal	4,053,588	(10,084)	(0.25)
1,000,960	993,587	951,986	1,031,168	929,428	3140	Director/Coordinator - Certified	943,820	14,392	1.55
37,496,289	38,504,533	39,302,844	40,829,544	40,074,654	3150	Teachers	41,403,612	1,328,958	3.32
599,864	610,591	628,609	626,161	645,542	3161	Extra-Duty Compensation Certified	652,869	7,327	1.14
126,491	119,481	148,502	93,642	108,894	3162	Emolument	69,470	(39,424)	(36.20)
775	1,300	1,250	-	-	3163	Prep Time	-	-	-
439,211	442,437	426,514	575,427	478,931	3171	Substitute Certified w/Certificate	570,125	91,194	19.04
115,077	112,640	119,964	35,500	79,393	3172	Temporary Certified w/Certificate	7,000	(72,393)	(91.18)
357,822	335,205	366,308	312,023	257,766	3173	Long Term Substitute - Certified	330,734	72,968	28.31
3,706,927	3,815,010	3,780,297	3,762,747	3,733,827	3180	Specialists - Certified	3,950,879	217,052	5.81
226,759	305,567	228,391	247,974	339,079	3190	Leave - Certified	247,974	(91,105)	(26.87)
-	-	-	-	-	3191	R Factor - Certified	-	-	-
121,401	126,527	127,500	131,750	131,750	3211	Assistant Superintendent - Support	136,000	4,250	3.23
225,147	348,934	452,026	468,750	459,933	3212	Director/Coordinator Support	465,000	5,067	1.10
1,031,009	1,142,004	1,166,772	1,263,101	1,129,332	3220	Specialist - Nurse	1,224,084	94,752	8.39
4,669,061	5,154,030	4,935,228	5,297,306	5,448,063	3230	Tutors/Aides	5,627,538	179,475	3.29
5,547,482	5,676,657	5,869,672	6,417,785	6,246,579	3240	Support Staff	6,280,212	33,633	0.54
2,872,308	2,889,943	3,012,479	3,305,992	3,202,355	3250	Maintenance/Custodians	3,464,340	261,985	8.18
8,580	6,657	5,527	-	3,765	3272	Activity Bus Driver	-	(3,765)	(100.00)
311,733	316,358	312,072	375,319	332,449	3291	Substitute - Support	392,711	60,262	18.13
399,728	383,161	410,805	379,032	387,025	3292	Extra-Duty Compensation Support	362,686	(24,339)	(6.29)
20,487	28,959	33,207	5,000	26,601	3293	Long Term Substitute - Support	5,000	(21,601)	(81.20)
253,823	266,898	239,449	138,623	226,972	3294	Temporary Salaries - Support	161,020	(65,952)	(29.06)
70,227	59,638	69,850	49,149	50,199	3295	Overtime - Support	48,555	(1,644)	(3.27)
394,903	430,186	453,035	273,345	469,250	3296	Substitute Certified w/o Certificate	287,236	(182,014)	(38.79)
-	-	-	-	-	3297	Officials & Score Keepers	-	-	-
204,311	307,165	324,374	50,302	63,796	3300	Leave - Support	49,468	(14,328)	(22.46)
14,775,278	16,127,857	17,225,219	18,762,043	19,011,840	3511	Health Care Costs	21,235,448	2,223,608	11.70
102,565	104,420	107,546	196,944	178,425	3512	Life Insurance	203,476	25,051	14.04
147,041	129,478	107,248	202,176	194,463	3520	Unemployment Insurance	203,501	9,038	4.65
598,472	635,581	656,256	721,550	694,755	3541	FICA Medicare (TRS)	744,514	49,759	7.16
1,178,348	1,297,912	1,314,793	1,433,204	1,410,967	3542	FICA Contribution	1,481,034	70,067	4.97
5,858,595	6,024,238	6,113,673	6,370,201	6,257,636	3550	TRS Retirement	6,449,151	191,515	3.06
15,417,040	19,868,298	21,055,068	29,622,936	133,216,306	3559	TRS On-Behalf	8,580,066	(124,636,240)	(93.56)
3,222,825	3,415,618	3,465,403	3,736,755	3,700,208	3560	PERS Retirement	3,820,166	119,958	3.24
2,386,774	3,039,655	3,179,450	4,061,380	8,331,219	3569	PERS On-Behalf	979,528	(7,351,691)	(88.24)
709,013	554,226	658,089	729,823	729,823	3631	Worker's Compensation	973,522	243,699	33.39
896,738	1,003,902	1,028,845	1,143,147	1,632,301	4100	Professional-Technical Service	1,127,903	(504,398)	(30.90)
55,884	48,560	58,070	60,400	60,400	4121	In Kind Professional - Technical Audit	62,415	2,015	3.34
39,498	85,890	88,479	100,000	101,800	4140	Professional-Technical Legal	100,000	(1,800)	(1.77)
16	185	1,228	2,400	3,500	4150	Professional - Technical Medical	2,400	(1,100)	(31.43)
710,137	108,698	105,272	93,858	105,856	4201	Travel - Meals	93,945	(11,911)	(11.25)
-	263,097	274,684	252,515	268,654	4202	Travel - Mileage	262,461	(6,193)	(2.31)
-	436,399	376,402	393,131	478,338	4203	Travel - Other	391,464	(86,874)	(18.16)
379,589	319,705	340,237	327,112	383,510	4250	Student Travel	301,562	(81,948)	(21.37)
233,412	260,201	250,169	268,739	238,494	4310	Water And Sewage	250,421	11,927	5.00
123,479	129,361	139,640	131,492	141,847	4320	Garbage	131,029	(10,818)	(7.63)
57,366	60,547	46,915	46,300	55,808	4331	Postage	44,750	(11,058)	(19.81)
785,727	798,834	858,096	1,007,000	967,902	4332	Telephone	1,073,000	105,098	10.86
79,771	68,739	74,374	85,600	85,600	4350	In Kind Utilities	87,600	2,000	2.34
3,271,275	3,122,455	3,540,745	3,123,072	3,826,214	4360	Electricity	3,234,419	(591,795)	(15.47)
1,124,124	1,130,894	1,057,618	1,514,837	1,294,562	4370	Natural/Bottled Gas	1,197,748	(96,814)	(7.48)
1,454,751	1,263,047	838,553	856,014	525,512	4380	Fuel For Heating	712,555	187,043	35.59
21,789	50,096	14,213	13,228	14,925	4401	Freight Costs	13,228	(1,697)	(11.37)
1,879,394	620,895	507,459	553,832	518,324	4402	Purchased Service	(206,244)	(724,568)	(139.79)
120,501	119,318	109,859	112,856	112,856	4403	In Kind Custodial	112,430	(426)	(0.38)
6,668,656	6,570,596	6,957,118	7,550,268	7,550,268	4404	In Kind Maintenance	7,752,814	202,546	2.68
116,950	119,355	120,207	111,368	123,577	4408	Purchased Service - Copier	112,513	(11,064)	(8.95)
520,148	508,586	524,152	538,885	571,249	4410	Rental	(176,481)	(747,730)	(130.89)
216,747	265,345	189,688	310,771	321,270	4430	Repair & Maintenance Agreement	306,735	(14,535)	(4.52)
1,858,912	1,330,028	1,112,803	1,130,399	1,130,399	4450	Liability Insurance	1,341,090	210,691	18.64
4,991,268	4,258,341	3,885,784	3,052,338	4,195,697	4501	Supplies	3,304,044	(891,653)	(21.25)
121,131	137,714	134,529	157,641	151,401	4502	Discretionary Material	158,125	6,724	4.44
890,212	779,531	342,696	514,937	647,154	4503	Software	524,937	(122,217)	(18.89)
21,108	12,010	8,767	-	-	4560	Inventory Adjustment	-	-	-
33,781	40,815	34,631	33,325	35,021	4580	Gas And Oil	33,325	(1,696)	(4.84)
33,600	33,600	33,600	33,600	33,600	4850	Stipends	33,600	-	-
230,544	104,631	128,302	2,402,322	614,902	4901	Other Expenses	1,890,427	1,275,525	207.44
133,656	136,303	116,483	163,715	163,715	4902	Career Development	163,715	-	-
35,370	33,903	30,706	32,945	31,060	4903	Professional Dues	32,445	1,385	4.46
18,607	514	460	-	-	4904	Physical Exam Reimbursement	-	-	-
-	-	5,000	5,000	12,707	4906	Moving Expenses	5,000	(7,707)	(60.65)
(343,629)	(274,904)	(385,737)	(363,389)	(399,071)	4950	Indirect Costs	(396,655)	2,416	-
669,891	883,513	1,961,047	66,072	710,297	5101	Equipment	66,072	(644,225)	(90.70)
1,403,752	1,751,005	1,564,997	1,011,293	1,311,119	5102	Equipment-Technology	1,053,382	(257,737)	(19.66)
1,564,250	816,836	1,424,759	825,000	1,325,000	5500	Transfer To Other	1,300,000	(25,000)	(1.89)
\$ 138,995,990	\$145,234,534	\$149,334,044	\$ 163,435,893	\$272,185,181		Fund Total	\$ 142,175,001	\$ (130,010,180)	(47.77)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016**

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

Actual Expenditures 2011-12	Actual Expenditures 2012-13	Actual Expenditures 2013-14	Original Appropriation 2014-15	Recommended Revised Appropriation 2014-15	Description	Recommended 2015-16	Difference Between 2014-15 and Revised 2013-14 +(-)	PCT +/-
2,137,878	2,140,269	2,208,526	2,563,966	2,675,499	65 Aurora Borealis	2,557,642	(117,857)	(4)
1,151,431	1,506,660	1,284,987	1,367,975	1,411,251	31 Chapman	1,326,276	(84,975)	(6)
2,773,834	2,901,739	2,991,504	3,250,340	3,500,016	80 Connections Program	3,456,958	(43,058)	(1)
279,517	278,334	325,120	333,558	362,772	32 Cooper Landing	347,275	(15,497)	(4)
1,367,437	1,223,982	970,649	1,685,264	1,553,708	68 Fireweed Academy	1,483,252	(70,456)	(5)
-	-	-	-	-	62 Greatland Adventure Academy	-	-	-
552,099	564,285	586,071	636,302	556,585	66 Homer Flex	588,714	32,129	6
4,861,769	5,097,878	5,282,573	5,108,870	5,247,152	06 Homer High	5,136,858	(110,294)	(2)
2,194,123	2,217,664	2,266,032	2,274,269	2,319,086	13 Homer Middle	2,356,289	37,203	2
330,885	350,456	363,786	366,987	385,707	35 Hope	392,304	6,597	2
949,605	938,067	904,910	930,097	1,019,507	56 Kachemak Selo	885,324	(134,183)	(13)
2,523,533	2,627,044	2,777,780	3,286,764	3,564,127	63 Kaleidoscope Charter	3,257,134	(306,993)	(9)
3,713,565	3,685,669	3,506,731	3,507,249	3,723,563	48 K-Beach	3,685,562	(38,001)	(1)
863,016	974,641	932,865	965,431	1,071,187	67 Kenai Alternative	1,011,523	(59,664)	(6)
5,514,406	5,692,464	5,744,653	5,784,217	5,670,254	07 Kenai Central	5,682,836	(12,582)	0
3,750,000	3,757,566	3,887,602	3,746,542	3,778,176	11 Kenai Middle	3,825,585	47,409	1
79,807	93,956	83,094	127,247	134,893	15 Marathon School	134,174	(719)	(1)
1,428,673	1,506,253	1,505,386	1,545,710	1,613,650	47 McNeil Canyon	1,472,203	(141,447)	(9)
348,132	307,040	296,903	325,599	346,001	37 Moose Pass	283,920	(62,081)	(18)
4,213,598	4,305,460	4,270,050	4,325,331	4,401,686	51 Mountain View	4,463,203	61,517	1
1,102,720	1,041,805	1,093,426	1,176,494	1,299,846	34 Nanwalek	1,265,894	(33,952)	(3)
4,444,678	4,561,559	4,651,700	4,795,795	5,113,378	10 Nikiski Jr/Sr	4,977,232	(136,146)	(3)
3,236,710	3,302,659	3,418,935	3,387,477	3,399,444	52 Nikiski North Star	3,475,659	76,215	2
882,220	930,226	955,963	977,578	1,054,851	38 Nikolaeusk	1,001,022	(53,829)	(5)
1,868,011	1,971,291	2,078,957	2,006,977	2,001,989	02 Niinichik	2,077,691	75,702	4
2,537,261	2,448,279	2,323,326	2,343,217	2,388,786	33 Paul Banks	2,598,219	209,433	9
525,573	472,796	515,212	580,347	589,661	40 Port Graham	569,336	(20,325)	(3)
692,986	729,558	840,935	845,721	1,048,093	49 Razzolina	1,016,374	(31,719)	(3)
3,268,490	3,482,457	3,482,249	3,311,769	3,595,799	46 Redoubt	3,402,306	(193,493)	(5)
602,027	697,493	758,360	778,655	845,348	16 River City Academy	893,913	48,565	6
2,773,896	2,884,177	3,076,601	2,989,793	2,960,308	42 Seward Elem	3,009,642	49,334	2
2,382,852	2,383,939	2,497,543	2,601,156	2,502,937	08 Seward High	2,501,300	(1,637)	(0)
1,228,292	1,141,522	1,199,576	1,453,094	1,579,207	14 Seward Middle	1,643,865	64,658	4
3,810,942	3,805,476	3,575,852	-	-	05 Skyview	-	-	-
3,858,631	4,455,297	4,473,332	4,419,850	4,909,560	12 Skyview Middle	5,108,608	199,048	4
3,187,770	3,215,588	3,183,085	3,255,614	3,593,121	43 Soldotna Elem	3,525,944	(67,177)	(2)
5,890,212	5,684,367	6,205,943	6,716,323	6,876,306	09 Soldotna High	6,888,960	12,654	0
1,816,705	1,968,769	2,006,292	2,438,869	2,525,966	64 Soldotna Montessori Charter	2,411,909	(114,057)	(5)
-	-	-	2,156,620	2,215,231	17 Soldotna Prep	2,168,352	(46,879)	(2)
304,992	-	-	-	-	04 Spring Creek	-	-	-
1,877,715	1,935,238	2,180,121	2,316,418	2,290,710	44 Sterling	2,474,051	183,341	8
996,791	1,015,899	1,058,476	1,119,831	1,102,854	03 Susan B. English	1,105,847	2,993	0
616,632	699,178	607,332	626,142	672,062	01 Tebughna	637,688	(34,374)	(5)
1,843,029	1,913,347	1,925,020	2,130,543	2,074,427	45 Tustumena	2,123,059	48,632	2
1,256,071	1,243,709	1,325,714	1,464,107	1,529,621	53 Voznesenka	1,507,519	(22,102)	(1)
2,649,978	2,756,651	3,145,196	3,068,580	3,168,584	50 West Homer	3,180,408	11,824	0
280,193	314,699	328,675	337,246	337,711	70 Board of Education	347,352	9,641	3
421,411	383,923	496,753	459,772	556,951	71 Superintendent	450,558	(106,393)	(19)
1,640,351	1,640,573	1,015,732	1,112,605	1,155,899	72 Asst Supt Instructional Services	1,317,197	161,298	14
610,267	585,243	466,486	589,999	427,511	73 Asst Supt Instruction	537,279	109,768	26
747,548	850,236	838,165	907,718	945,504	74 Director Fiscal Services	964,155	18,651	2
1,748,860	373,052	1,784,744	385,463	491,497	75 Planning and Operations	277,430	(214,067)	(44)
776,937	669,903	809,949	645,581	821,546	76 Purchasing/Warehouse	637,615	(183,931)	(22)
952,156	979,740	953,247	1,273,302	1,174,332	77 Director Human Resources	1,527,163	352,831	30
2,202,107	2,094,472	1,934,668	2,225,527	2,258,434	78 Director Information Services	2,366,688	108,254	5
846,380	1,048,952	1,185,646	740,089	1,027,597	79 E-Rate Program	782,178	(245,419)	(24)
3,952,667	4,315,754	3,689,418	4,487,606	4,805,363	81 Special Services	4,828,692	23,329	0
28,376,401	32,091,516	34,552,244	45,241,804	151,255,276	83 DW - Services	20,358,629	(130,896,647)	(87)
1,225,389	1,489,767	1,654,976	1,818,206	1,264,813	84 Elementary Ed/Curriculum	1,790,598	525,785	42
1,426,083	2,013,728	1,501,533	1,736,390	1,500,603	85 Secondary Ed/Pupil Activity	1,742,466	241,863	16
881,487	1,230,385	1,106,696	1,239,094	1,268,351	86 K-12/Assessment	1,252,314	(16,037)	(1)
219,261	241,884	246,744	307,560	220,884	87 DW - Health Services	394,551	173,667	79
-	-	-	835,243	-	96 Unallocated	688,306	688,306	-
\$ 138,995,990	\$ 145,234,534	\$ 149,334,044	\$ 163,435,893	\$ 272,185,181	Fund Total	\$ 142,175,001	\$ (130,010,180)	(48)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 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	1,969,845	49,005	25,834	49,022	-	1,693
31 Chapman Elem	777,583	115,445	35,354	45,983	22,743	66,943
80 Connections	3,327,565	112,980	-	-	-	-
32 Cooper Landing Elem/High	190,505	-	-	4,003	-	28,610
68 Fireweed Academy	978,421	40,330	16,317	31,490	17,752	129,047
66 Homer Flex	291,236	75,455	-	6,400	-	137,881
06 Homer High	2,190,402	906,513	29,691	293,892	78,321	302,242
13 Homer Middle	1,148,047	509,233	-	134,525	26,803	143,457
35 Hope Elem/High	200,590	13,140	-	4,178	-	30,970
56 Kachemak Selo Elem/High	574,722	26,524	-	35,375	-	60,986
63 Kaleidoscope Charter	2,286,076	107,029	110,991	89,225	63,123	136,353
48 K-Beach Elem	2,244,642	604,054	134,104	41,266	75,200	138,226
67 Kenai Alternative	561,166	55,848	36,963	15,348	-	137,028
07 Kenai Central High	2,694,349	703,330	78,466	363,399	73,457	303,600
11 Kenai Middle	2,106,635	444,161	92,057	181,785	69,607	287,147
15 Marathon School	130,374	-	-	-	-	-
47 McNeil Canyon	869,033	213,976	-	34,664	25,507	73,125
37 Moose Pass Elem	107,345	1,916	10,415	4,003	-	27,731
51 Mountain View Elem	2,130,265	1,173,505	195,609	62,521	110,181	269,506
34 Nanwalek Elem/High	504,295	248,998	-	38,051	-	106,747
10 Nikiski Middle/Senior	2,330,311	850,935	145,048	247,667	31,801	301,296
52 Nikiski North Star Elem	1,961,663	612,535	149,960	70,148	27,774	136,583
38 Nikolaevsk Elem/High	497,890	143,986	9,374	40,051	750	69,945
02 Ninilchik Elem/High	1,063,451	259,568	86,774	88,163	1,000	145,057
33 Paul Banks	1,267,336	607,693	138,390	81,606	24,807	137,498
40 Port Graham Elem/High	141,737	41,941	-	22,576	-	30,135
49 Razdolna Elem/High	622,168	107,714	-	33,478	300	60,450
46 Redoubt Elem	1,858,077	501,091	268,272	74,338	82,273	150,939
16 River City Academy	458,704	204,014	17,681	24,263	-	122,600
42 Seward Elem	1,522,777	592,255	100,576	84,156	71,995	151,318
08 Seward High	916,529	263,535	120,738	147,380	30,801	157,563
14 Seward Middle	847,087	225,839	6,287	49,115	1,000	107,027
12 Skyview Middle	2,435,779	1,136,313	138,340	259,905	31,303	292,682
43 Soldotna Elem	1,621,107	1,007,390	293,644	57,567	30,573	135,402
09 Soldotna High	3,182,194	1,320,763	143,838	435,225	121,143	328,212
64 Soldotna Montessori	1,712,248	221,060	60,819	32,607	49,114	110
17 Soldotna Prep	872,990	345,566	74,549	238,730	23,596	146,251
44 Sterling Elem	1,336,472	537,699	70,181	84,056	23,952	138,187
03 Susan B English Elem/High	388,451	92,841	-	27,207	500	64,540
01 Tebughna School	156,097	46,950	-	7,430	-	135,131
45 Tustumena Elem	1,236,073	317,059	66,025	15,748	26,307	145,391
53 Voznesenka Elem/High	960,368	201,326	1,602	36,396	-	67,640
50 West Homer Elem	1,216,208	1,101,546	162,282	62,386	78,771	143,058
70 Board of Education	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-
73 Asst Supt Instruction	163,487	-	-	-	72,349	-
74 Fiscal Services	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-
78 Information Services	968,573	-	-	-	-	-
79 E-Rate & Technology	782,178	-	-	-	-	-
81 Special Services	116,464	1,985,090	2,569,174	-	157,964	-
83 Districtwide Services	7,823,544	1,384,886	488,407	354,235	224,514	659,807
84 Elementary Ed/Curriculum	828,429	-	-	-	962,169	-
85 Secondary Ed/Pupil Activity	1,241,384	-	-	148,901	267,331	-
86 K-12/Assessment	636,932	-	-	79,864	535,518	-
87 Nursing Services	-	-	-	394,551	-	-
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	613,306	-	-	-	-	-
	<u>67,063,110</u>	<u>19,511,037</u>	<u>5,877,762</u>	<u>4,632,879</u>	<u>3,440,299</u>	<u>6,208,114</u>

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
215,935	-	79,978	124,768	41,562	-	2,557,642
83,762	-	-	158,562	19,901	-	1,326,276
-	-	-	13,725	2,688	-	3,456,958
70,797	-	-	51,348	2,012	-	347,275
71,821	-	46,281	151,793	-	-	1,483,252
32,735	-	-	43,347	1,660	-	588,714
209,767	-	-	898,079	227,951	-	5,136,858
87,710	-	-	271,235	35,279	-	2,356,289
69,423	-	-	71,848	2,155	-	392,304
66,520	-	-	118,715	2,482	-	885,324
136,492	-	101,655	226,190	-	-	3,257,134
120,294	-	-	321,412	6,364	-	3,685,562
81,158	-	-	121,669	2,343	-	1,011,523
248,037	-	-	985,703	232,495	-	5,682,836
142,065	-	-	454,138	47,990	-	3,825,585
3,800	-	-	-	-	-	134,174
88,672	-	-	163,857	3,369	-	1,472,203
74,658	-	-	55,900	1,952	-	283,920
148,542	-	-	366,085	6,989	-	4,463,203
206,777	-	-	154,245	6,781	-	1,265,894
205,385	-	-	664,843	199,946	-	4,977,232
161,208	-	-	349,462	6,326	-	3,475,659
63,223	-	-	134,350	41,453	-	1,001,022
84,374	-	-	297,394	51,910	-	2,077,691
93,698	-	-	244,387	2,804	-	2,598,219
203,988	-	-	126,644	2,315	-	569,336
64,795	-	-	124,551	2,918	-	1,016,374
147,537	-	-	313,632	6,147	-	3,402,306
64,550	-	-	1,100	1,001	-	893,913
139,697	-	-	341,139	5,729	-	3,009,642
169,361	-	-	545,168	150,225	-	2,501,300
101,133	-	-	277,262	29,115	-	1,643,865
160,841	-	-	591,593	61,852	-	5,108,608
111,382	-	-	262,966	5,913	-	3,525,944
267,954	-	-	795,210	294,421	-	6,888,960
161,591	-	75,431	98,929	-	-	2,411,909
79,998	-	-	379,561	7,111	-	2,168,352
77,123	-	-	201,413	4,968	-	2,474,051
85,145	-	-	409,810	37,353	-	1,105,847
110,145	-	-	176,101	5,834	-	637,688
84,356	-	-	227,587	4,513	-	2,123,059
77,583	-	-	141,666	20,938	-	1,507,519
85,409	-	-	325,286	5,462	-	3,180,408
-	347,352	-	-	-	-	347,352
-	450,558	-	-	-	-	450,558
-	-	1,058,886	258,311	-	-	1,317,197
-	285,410	-	-	16,033	-	537,279
-	-	964,155	-	-	-	964,155
-	-	257,280	20,150	-	-	277,430
-	-	554,815	82,800	-	-	637,615
-	-	1,055,422	471,741	-	-	1,527,163
-	-	1,398,115	-	-	-	2,366,688
-	-	-	-	-	-	782,178
-	-	-	-	-	-	4,828,692
192,246	55,367	150,072	7,323,122	402,429	1,300,000	20,358,629
-	-	-	-	-	-	1,790,598
-	-	-	-	84,850	-	1,742,466
-	-	-	-	-	-	1,252,314
-	-	-	-	-	-	394,551
-	-	-	-	-	-	-
-	-	-	75,000	-	-	688,306
<u>5,151,687</u>	<u>1,138,687</u>	<u>5,742,090</u>	<u>20,013,797</u>	<u>2,095,539</u>	<u>1,300,000</u>	<u>142,175,001</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 900,358	\$ 68,672	\$ 416,787	\$ 12,500	\$ 6,250	\$ -	\$ -	\$ -	\$ 5,000	\$ 20,036	\$ 525,742	\$ 14,500	\$ 1,969,845
31 Chapman Elem.	533,831	3,460	229,740	-	-	-	-	-	1,495	9,057	-	-	777,583
80 Connections	642,849	393,976	555,964	50,000	9,400	-	4,500	-	283,137	1,210,225	1,714	175,800	3,327,565
32 Cooper Landing Elem.	129,390	730	56,854	-	-	-	-	-	828	2,703	-	-	190,505
68 Fireweed Academy	448,947	40,623	237,117	-	-	-	-	-	750	9,951	241,033	-	978,421
66 Homer Flex	180,491	26,548	78,551	-	-	-	-	-	642	5,004	-	-	291,236
06 Homer High	1,391,072	100,341	650,105	-	-	-	-	-	7,233	41,334	317	-	2,190,402
13 Homer Middle	771,501	19,158	338,958	-	-	-	-	-	3,113	15,317	-	-	1,148,047
35 Hope Elem./High	136,684	821	59,815	-	-	-	-	-	551	2,656	63	-	200,590
56 Kachemak Selo Elem./High	259,523	95,707	191,938	-	19,800	-	-	-	1,266	6,488	-	-	574,722
63 Kaleidoscope Charter	1,105,733	101,806	522,026	13,550	-	-	-	-	3,000	10,545	529,416	-	2,286,076
48 K-Beach Elem.	1,562,680	9,432	636,134	-	-	-	-	-	5,567	30,769	60	-	2,244,642
67 Kenai Alternative	366,038	2,062	143,609	40,000	-	-	-	-	971	8,486	-	-	561,166
07 Kenai Central High	1,777,749	63,049	791,678	-	-	-	-	-	10,009	50,738	1,126	-	2,694,349
11 Kenai Middle	1,452,347	22,702	595,177	-	-	-	-	-	5,216	30,788	405	-	2,106,635
15 Marathon	95,474	260	32,921	-	-	-	-	-	137	1,582	-	-	130,374
47 McNeil Canyon Elem.	613,514	3,285	241,381	-	-	-	-	-	1,646	9,207	-	-	869,033
37 Moose Pass Elem.	73,694	456	31,639	-	-	-	-	-	387	1,169	-	-	107,345
51 Mountain View Elem.	1,447,087	11,352	638,232	-	-	-	-	-	6,073	27,431	90	-	2,130,265
34 Nanwalek Elem/High	328,825	2,555	156,199	-	2,000	-	-	-	5,719	8,897	100	-	504,295
10 Nikiski Mid./Sr.	1,594,379	20,203	670,703	-	-	-	-	-	7,194	37,742	90	-	2,330,311
52 Nikiski North Star Elem.	1,338,965	9,308	574,991	-	-	-	-	-	5,075	32,929	395	-	1,961,663
38 Nikolaevsk Elem./High	312,502	32,836	145,135	-	-	-	-	-	1,376	6,041	-	-	497,890
02 Ninilchik Elem./High	672,056	56,539	316,655	-	-	-	-	-	2,986	15,215	-	-	1,063,451
33 Paul Banks Elem.	875,794	6,169	365,145	-	-	-	-	-	2,572	16,656	1,000	-	1,267,336
40 Port Graham Elem./High	91,851	675	41,883	-	2,000	-	-	-	2,410	2,818	100	-	141,737
49 Razzdolna Elem./High	365,699	48,517	196,565	-	-	-	-	-	1,649	9,738	-	-	622,168
46 Redoubt Elem.	1,259,115	8,760	553,834	-	-	-	-	-	5,230	31,138	-	-	1,858,077
16 River City Academy	313,009	2,243	131,094	-	-	-	-	-	1,704	10,544	110	-	458,704
42 Seward Elem.	1,038,631	7,475	449,577	-	-	-	-	-	3,940	23,054	100	-	1,522,777
08 Seward High	538,188	76,864	282,246	-	-	-	-	-	3,062	16,169	-	-	916,529
14 Seward Middle	584,462	2,831	244,342	-	-	-	-	-	2,333	13,019	100	-	847,087
12 Skyview Middle	1,616,467	68,713	708,404	-	-	-	-	-	6,645	35,550	-	-	2,435,779
43 Soldotna Elem.	1,119,550	8,213	465,766	-	-	-	-	-	4,008	23,130	440	-	1,621,107
09 Soldotna High	2,135,665	55,900	916,257	-	-	-	-	-	11,006	63,191	175	-	3,182,194
64 Soldotna Montessori Charter	683,483	122,599	394,048	26,900	-	-	-	-	900	42,593	431,608	10,117	1,712,248
17 Soldotna Prep	594,700	3,472	252,917	-	-	-	-	-	3,531	18,370	-	-	872,990
44 Sterling Elem.	895,430	6,669	409,863	-	1,800	-	-	-	3,310	19,400	-	-	1,336,472
03 Susan B English	204,196	53,912	121,575	-	-	-	-	-	3,647	4,496	625	-	388,451
01 Tebughna School	104,595	730	43,745	-	1,500	-	-	-	2,410	3,117	-	-	156,097
45 Tustumena Elem.	863,463	5,267	349,599	-	1,800	-	-	-	2,476	13,468	-	-	1,236,073
53 Voznesenka Elem./High	528,186	112,204	305,825	-	-	-	-	-	2,055	12,098	-	-	960,368
50 West Homer Elem.	847,678	6,734	341,987	-	-	-	-	-	3,255	16,504	50	-	1,216,208
73 Asst Supt Instruction	6,700	1,080	992	3,000	4,500	-	-	-	10,000	11,000	123,715	2,500	163,487
78 Information Services	-	348,910	180,063	-	31,500	-	375,100	-	28,000	5,000	-	-	968,573
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	782,178	782,178
81 Special Services	72,197	420	29,522	-	12,300	-	-	-	-	1,725	300	-	116,464
83 Districtwide Services	674,596	198,882	6,879,953	-	20,000	-	-	-	-	10,113	30,000	10,000	7,823,544
84 Elementary Ed/Curriculum	128,397	420	35,421	15,000	18,300	-	50	-	-	630,841	-	-	828,429
85 Secondary Ed/Pupil Activity	606,830	12,451	271,426	52,500	19,000	-	-	-	4,350	233,827	-	41,000	1,241,384
86 K-12/Assessment	79,652	276,005	263,150	400	10,700	-	2,100	-	100	4,725	100	-	636,932
96 Unallocated	480,234	-	130,822	-	-	-	-	-	-	2,250	-	-	613,306
	<u>\$34,844,457</u>	<u>\$2,521,996</u>	<u>\$22,678,330</u>	<u>\$ 213,850</u>	<u>\$ 160,850</u>	<u>\$ -</u>	<u>\$ 381,750</u>	<u>\$ -</u>	<u>\$ 467,964</u>	<u>\$2,868,844</u>	<u>\$ 1,888,974</u>	<u>\$1,036,095</u>	<u>\$67,063,110</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Auora Borealis	\$ 23,210	\$ -	\$ 25,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,005
31 Chapman Elem.	83,847	-	31,223	-	-	-	-	-	375	-	-	115,445
80 Connections	81,065	840	30,850	-	-	-	-	-	225	-	-	112,980
68 Fireweed Academy	26,814	-	13,403	-	-	-	-	-	113	-	-	40,330
66 Homer Flex	30,941	16,980	27,421	-	-	-	-	-	113	-	-	75,455
06 Homer High	355,104	203,860	345,684	-	-	-	-	-	1,865	-	-	906,513
13 Homer Middle	198,837	120,026	188,495	-	-	-	-	-	1,875	-	-	509,233
35 Hope	8,952	-	4,154	-	-	-	-	-	34	-	-	13,140
56 Kachemak Selo Elem./High	17,783	-	8,669	-	-	-	-	-	72	-	-	26,524
63 Kaleidoscope	77,331	-	29,298	-	-	-	-	-	400	-	-	107,029
48 K-Beach Elem.	177,803	186,349	238,477	-	-	-	-	-	1,425	-	-	604,054
67 Kenai Alternative	40,354	-	15,381	-	-	-	-	-	113	-	-	55,848
07 Kenai Central High	462,602	26,895	211,420	-	-	-	-	-	2,413	-	-	703,330
11 Kenai Middle	186,094	93,530	162,062	-	-	-	-	-	2,475	-	-	444,161
47 McNeil Canyon Elem.	88,596	48,064	77,091	-	-	-	-	-	225	-	-	213,976
37 Moose Pass Elem.	1,337	-	574	-	-	-	-	-	5	-	-	1,916
51 Mountain View Elem.	404,596	314,661	450,098	-	-	-	-	-	4,150	-	-	1,173,505
34 Nanwalek Elem./High	60,233	81,588	106,952	-	-	-	-	-	225	-	-	248,998
10 Nikiski Mid./Sr.	317,643	206,862	322,005	-	-	-	-	-	4,425	-	-	850,935
52 Nikiski North Star Elem.	226,091	148,443	236,601	-	-	-	-	-	1,400	-	-	612,535
38 Nikolaevsk Elem./High	65,177	23,814	54,670	-	-	-	-	-	325	-	-	143,986
02 Ninilchik Elem./High	117,162	48,515	93,441	-	-	-	-	-	450	-	-	259,568
33 Paul Banks Elem.	222,716	162,280	221,322	-	-	-	-	-	1,375	-	-	607,693
40 Port Graham Elem./High	10,025	14,813	17,069	-	-	-	-	-	34	-	-	41,941
49 Razdolna Elem./High	77,233	-	30,256	-	-	-	-	-	225	-	-	107,714
46 Redoubt Elem.	155,878	154,610	190,153	-	-	-	-	-	450	-	-	501,091
16 River City Academy	100,759	33,340	69,582	-	-	-	-	-	333	-	-	204,014
42 Seward Elem.	220,765	150,506	218,991	-	-	-	-	-	1,993	-	-	592,255
08 Seward High	50,330	96,964	116,016	-	-	-	-	-	225	-	-	263,535
14 Seward Middle	116,374	33,960	75,134	-	-	-	-	-	371	-	-	225,839
12 Skyview Middle	379,660	321,347	432,061	-	-	-	-	-	3,245	-	-	1,136,313
43 Soldotna Elem.	363,933	267,537	372,945	-	-	-	-	-	2,975	-	-	1,007,390
09 Soldotna High	458,944	364,797	494,616	-	-	-	-	-	2,406	-	-	1,320,763
64 Soldotna Montessori Charter	60,233	70,120	90,482	-	-	-	-	-	225	-	-	221,060
17 Soldotna Prep	118,813	92,272	132,881	-	-	-	-	-	1,600	-	-	345,566
44 Sterling Elem.	183,380	145,902	207,775	-	-	-	-	-	642	-	-	537,699
03 Susan B English	23,391	32,676	36,495	-	-	-	-	-	279	-	-	92,841
01 Tebughna School	32,589	-	14,248	-	-	-	-	-	113	-	-	46,950
45 Tustumena Elem.	118,811	78,147	119,201	-	-	-	-	-	900	-	-	317,059
53 Voznesenka Elem./High	97,633	34,136	69,224	-	-	-	-	-	333	-	-	201,326
50 West Homer Elem.	338,216	333,953	427,402	-	-	-	-	-	1,975	-	-	1,101,546
81 Special Services	894,268	323,113	604,149	45,000	48,670	-	-	3,400	44,990	11,500	10,000	1,985,090
83 Districtwide Services	-	-	1,384,886	-	-	-	-	-	-	-	-	1,384,886
	<u>\$ 7,075,523</u>	<u>\$ 4,230,900</u>	<u>\$ 7,998,652</u>	<u>\$ 45,000</u>	<u>\$ 48,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,400</u>	<u>\$ 87,392</u>	<u>\$ 11,500</u>	<u>\$ 10,000</u>	<u>\$ 19,511,037</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4220 Special Education Support Services - Student

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
	Salaries	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses		
65 Aurora Borealis Charter	\$ 11,453	\$ 5,307	\$ 9,038	\$ -	\$ -	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ 25,834
31 Chapman Elem.	22,807	-	12,439	-	-	-	-	108	-	-	35,354
68 Fireweed Academy	11,722	-	4,561	-	-	-	-	34	-	-	16,317
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-
13 Homer Middle	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	19,206	-	10,395	-	-	-	-	90	-	-	29,691
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	-	-	-
63 Kaleidoscope Charter	63,513	-	29,528	17,750	-	-	-	200	-	-	110,991
48 K-Beach Elem.	59,026	27,861	47,028	-	-	-	-	189	-	-	134,104
67 Kenai Alternative	25,553	-	11,320	-	-	-	-	90	-	-	36,963
07 Kenai Central High	55,064	-	23,222	-	-	-	-	180	-	-	78,466
11 Kenai Middle	65,248	-	26,606	-	-	-	-	203	-	-	92,057
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	-	-	-
37 Moose Pass Elem.	6,910	-	3,476	-	-	-	-	29	-	-	10,415
51 Mountain View Elem.	98,230	27,346	69,673	-	-	-	-	360	-	-	195,609
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	53,956	40,748	50,186	-	-	-	-	158	-	-	145,048
52 Nikiski North Star Elem.	105,717	-	43,905	-	-	-	-	338	-	-	149,960
38 Nikolaevsk	6,002	-	3,343	-	-	-	-	29	-	-	9,374
02 Ninilchik	61,474	-	25,109	-	-	-	-	191	-	-	86,774
33 Paul Banks Elem.	97,299	-	40,776	-	-	-	-	315	-	-	138,390
49 Razdolna	-	-	-	-	-	-	-	-	-	-	-
46 Redoubt Elem.	150,436	33,922	83,464	-	-	-	-	450	-	-	268,272
16 River City	12,914	-	4,733	-	-	-	-	34	-	-	17,681
14 Seward Middle	4,146	-	2,123	-	-	-	-	18	-	-	6,287
42 Seward Elem.	67,655	-	32,651	-	-	-	-	270	-	-	100,576
08 Seward High	88,596	-	31,917	-	-	-	-	225	-	-	120,738
12 Skyview Middle	100,605	-	37,465	-	-	-	-	270	-	-	138,340
43 Soldotna Elem.	116,160	74,458	102,672	-	-	-	-	354	-	-	293,644
09 Soldotna High	89,436	8,480	45,607	-	-	-	-	315	-	-	143,838
64 Soldotna Montessori Charter	29,418	-	11,317	20,000	-	-	-	84	-	-	60,819
17 Soldotna Prep	54,157	-	20,245	-	-	-	-	147	-	-	74,549
44 Sterling Elem.	49,342	-	20,679	-	-	-	-	160	-	-	70,181
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	46,719	-	19,160	-	-	-	-	146	-	-	66,025
53 Voznesenka	-	-	1,602	-	-	-	-	-	-	-	1,602
50 West Homer Elem.	117,307	-	44,648	-	-	-	-	327	-	-	162,282
81 Special Services	1,149,171	140,698	524,845	611,400	87,200	5,000	3,210	43,215	1,000	3,435	2,569,174
83 Districtwide Services	-	-	488,407	-	-	-	-	-	-	-	488,407
	<u>\$ 2,839,242</u>	<u>\$ 358,820</u>	<u>\$ 1,882,140</u>	<u>\$ 649,150</u>	<u>\$ 87,200</u>	<u>\$ 5,000</u>	<u>\$ 3,210</u>	<u>\$ 48,565</u>	<u>\$ 1,000</u>	<u>\$ 3,435</u>	<u>\$ 5,877,762</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4300 Support Services - Student

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ 29,500	\$ 18,722	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	49,022
31 Chapman Elem.	-	27,415	18,018	-	-	-	-	550	-	-	45,983
32 Cooper Landing Elem.	-	2,480	1,498	-	-	-	-	25	-	-	4,003
68 Fireweed Academy	-	19,804	11,486	-	-	-	-	200	-	-	31,490
66 Homer Flex	-	3,832	2,468	-	-	-	-	100	-	-	6,400
06 Homer High	125,692	70,113	93,899	-	-	-	-	4,110	78	-	293,892
13 Homer Middle	46,183	44,005	43,574	-	-	-	-	763	-	-	134,525
35 Hope Elem./High	-	2,480	1,498	-	-	-	-	200	-	-	4,178
56 Kachemak Selo Elem./High	12,761	10,401	11,975	-	-	-	-	238	-	-	35,375
63 Kaleidoscope	-	54,376	34,449	-	-	-	-	400	-	-	89,225
48 K-Beach Elem.	-	18,277	21,989	-	-	-	-	1,000	-	-	41,266
67 Kenai Alternative	-	9,198	6,150	-	-	-	-	-	-	-	15,348
07 Kenai Central High	145,149	91,489	123,411	-	-	-	-	3,350	-	-	363,399
11 Kenai Middle	55,909	54,852	69,599	-	-	-	-	1,425	-	-	181,785
47 McNeil Canyon Elem.	-	21,357	13,007	-	-	-	-	300	-	-	34,664
37 Moose Pass Elem.	-	2,480	1,498	-	-	-	-	25	-	-	4,003
51 Mountain View Elem.	-	34,520	26,901	-	-	-	-	1,100	-	-	62,521
34 Nanwalek Elem./High	17,805	6,740	13,138	-	-	-	-	368	-	-	38,051
10 Nikiski Mid./Sr.	89,886	68,320	88,123	-	-	-	-	1,338	-	-	247,667
52 Nikiski North Star Elem.	-	40,644	28,754	-	-	-	-	750	-	-	70,148
38 Nikolaevsk Elem./High	17,805	7,923	14,055	-	-	-	-	268	-	-	40,051
02 Nililchik Elem./High	34,251	25,332	27,740	-	-	-	-	840	-	-	88,163
33 Paul Banks Elem.	-	49,709	31,497	-	-	-	-	400	-	-	81,606
40 Port Graham Elem./High	11,870	2,991	7,370	-	-	-	-	345	-	-	22,576
49 Razdolna Elem./High	12,761	9,454	11,127	-	-	-	-	136	-	-	33,478
46 Redoubt Elem.	-	44,053	29,785	-	-	-	-	500	-	-	74,338
16 River City Academy	8,563	7,571	7,906	-	-	-	-	223	-	-	24,263
42 Seward Elem.	-	51,514	32,042	-	-	-	-	600	-	-	84,156
08 Seward High	92,366	12,427	40,342	-	-	-	-	1,725	520	-	147,380
14 Seward Middle	-	29,828	18,937	-	-	-	-	350	-	-	49,115
12 Skyview Middle	92,366	75,798	90,666	-	-	-	-	1,075	-	-	259,905
43 Soldotna Elem.	-	35,476	21,391	-	-	-	-	700	-	-	57,567
09 Soldotna High	184,603	104,150	143,423	-	-	-	86	2,963	-	-	435,225
64 Soldotna Montessori Charter	-	20,075	12,032	-	-	-	-	500	-	-	32,607
17 Soldotna Prep	89,943	69,295	78,767	-	-	-	-	725	-	-	238,730
44 Sterling Elem.	-	51,514	32,042	-	-	-	-	500	-	-	84,056
03 Susan B English	11,870	5,982	9,210	-	-	-	-	145	-	-	27,207
01 Tebughna School	-	4,401	2,829	-	-	-	-	200	-	-	7,430
45 Tustumena Elem.	-	9,198	6,150	-	-	-	-	400	-	-	15,748
53 Voznesenka Elem./High	12,754	12,383	10,971	-	-	-	-	288	-	-	36,396
50 West Homer Elem.	-	37,815	23,971	-	-	-	-	600	-	-	62,386
83 Districtwide Services	-	-	354,235	-	-	-	-	-	-	-	354,235
85 Secondary Ed/Pupil Activity	69275	25,707	48,750	-	2,500	-	2,000	669	-	-	148,901
86 K-12/Assessment	35,907	210	14,734	-	27,000	-	1,113	900	-	-	79,864
87 Nursing Services	-	197,211	133,540	-	36,000	750	2,300	19,750	5,000	-	394,551
	<u>\$ 1,167,719</u>	<u>\$1,502,300</u>	<u>\$1,833,669</u>	<u>\$ -</u>	<u>\$ 65,500</u>	<u>\$ 750</u>	<u>\$ 5,499</u>	<u>\$ 51,844</u>	<u>\$ 5,598</u>	<u>\$ -</u>	<u>\$ 4,632,879</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4350 Support Services - Instruction

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
31 Chapman Elem.	\$ -	\$ 11,359	\$ 10,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 22,743
68 Fireweed Academy	-	8,530	9,222	-	-	-	-	-	-	-	-	17,752
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	35,065	12,687	26,724	-	-	-	-	732	3,113	-	-	78,321
13 Homer Middle	-	12,687	12,116	-	-	-	-	-	2,000	-	-	26,803
63 Kaleidoscope Charter	-	38,311	24,412	-	-	-	-	-	400	-	-	63,123
48 K-Beach Elem.	33,416	12,687	26,484	-	-	-	-	-	2,613	-	-	75,200
07 Kenai Central High	33,416	6,550	24,628	-	-	-	-	-	8,863	-	-	73,457
11 Kenai Middle	33,416	6,550	24,628	-	-	-	-	-	5,013	-	-	69,607
47 McNeil Canyon Elem.	-	13,173	11,134	-	-	-	-	-	1,200	-	-	25,507
51 Mountain View Elem.	55,279	13,705	39,472	-	-	-	-	-	1,725	-	-	110,181
10 Nikiski Mid./Sr.	-	14,221	12,580	-	-	-	-	-	5,000	-	-	31,801
52 Nikiski North Star Elem.	-	14,777	12,747	-	-	-	-	-	250	-	-	27,774
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	750	-	-	750
02 Niuilchik Elem./High	-	-	-	-	-	-	-	-	1,000	-	-	1,000
33 Paul Banks Elem.	-	13,173	11,134	-	-	-	-	-	500	-	-	24,807
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46 Redoubt Elem.	35,889	15,366	27,655	-	-	-	-	-	3,363	-	-	82,273
42 Seward Elem.	33,416	11,761	26,205	-	-	-	-	-	613	-	-	71,995
08 Seward High	-	14,221	12,580	-	-	-	-	-	4,000	-	-	30,801
14 Seward Middle	-	-	-	-	-	-	-	-	1,000	-	-	1,000
12 Skyview Middle	-	12,687	12,116	-	-	-	-	-	6,500	-	-	31,303
43 Soldotna Elem.	-	15,581	12,992	-	-	-	-	-	2,000	-	-	30,573
09 Soldotna High	60,233	12,197	39,738	-	-	-	-	250	8,725	-	-	121,143
64 Soldotna Montessori Charter	-	23,938	24,126	-	-	-	-	-	1,050	-	-	49,114
17 Soldotna Prep	-	11,761	11,835	-	-	-	-	-	-	-	-	23,596
44 Sterling Elem.	-	11,750	10,702	-	-	-	-	-	1,500	-	-	23,952
03 Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45 Tustumena Elem.	-	13,173	11,134	-	-	-	-	-	2,000	-	-	26,307
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	35,457	13,249	26,952	-	-	-	-	-	3,113	-	-	78,771
73 Asst Supt Instruction	20,000	-	1,849	15,000	15,500	-	-	15,000	5,000	-	-	72,349
81 Special Services	58,627	252	19,950	55,000	1,750	-	-	-	22,385	-	-	157,964
83 Districtwide Services	2,500	-	217,014	-	-	-	-	5,000	-	-	-	224,514
84 Elementary Ed/Curriculum	461,137	94,270	227,397	-	44,250	-	2,550	750	130,396	495	924	962,169
85 Secondary Ed/Pupil Activity	129,892	42,025	68,514	-	13,500	-	3,050	4,350	2,000	1,500	2,500	267,331
86 K-12/Assessment	135,550	113,132	116,286	5,000	28,000	-	5,500	31,950	98,500	500	1,100	535,518
	<u>\$ 1,163,293</u>	<u>\$ 583,773</u>	<u>\$ 1,112,910</u>	<u>\$ 75,000</u>	<u>\$ 103,000</u>	<u>\$ -</u>	<u>\$ 11,100</u>	<u>\$ 58,032</u>	<u>\$ 326,172</u>	<u>\$ 2,495</u>	<u>\$ 4,524</u>	<u>\$ 3,440,299</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4400 School Administration

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ 83	\$ 1,500	\$ -	\$ 110	\$ -	\$ -	\$ 1,693
31 Chapman Elem.	48,378	210	16,292	-	1,250	-	113	700	-	66,943
32 Cooper Landing Elem.	20,192	84	6,649	-	1,500	-	45	140	-	28,610
68 Fireweed Academy	95,846	-	32,976	-	-	-	225	-	-	129,047
66 Homer Flex	101,408	420	33,614	-	1,500	-	225	714	-	137,881
06 Homer High	218,810	840	68,896	-	9,500	-	2,154	2,042	-	302,242
13 Homer Middle	106,386	420	34,212	-	1,500	-	225	714	-	143,457
35 Hope Elem./High	20,192	84	6,649	-	3,300	-	45	700	-	30,970
56 Kachemak Selo Elem./High	43,670	210	15,693	-	600	-	113	700	-	60,986
63 Kaleidoscope Charter	103,092	-	33,061	-	-	-	200	-	-	136,353
48 K-Beach Elem.	101,873	420	33,479	-	750	-	225	1,479	-	138,226
67 Kenai Alternative	101,705	420	33,214	-	750	-	225	714	-	137,028
07 Kenai Central High	224,508	840	69,874	-	6,500	-	450	1,428	-	303,600
11 Kenai Middle	215,118	840	68,561	-	750	-	450	1,428	-	287,147
47 McNeil Canyon Elem.	54,062	210	17,040	-	1,000	-	113	700	-	73,125
37 Moose Pass Elem.	19,668	84	6,544	-	1,250	-	45	140	-	27,731
51 Mountain View Elem.	199,721	840	65,876	-	1,000	-	450	1,619	-	269,506
34 Nanwalek Elem./High	76,805	336	26,226	-	2,500	-	180	700	-	106,747
10 Nikiski Mid./Sr.	224,873	840	69,705	-	4,000	-	450	1,428	-	301,296
52 Nikiski North Star Elem.	101,246	420	33,242	-	750	-	225	700	-	136,583
38 Nikolaevsk Elem./High	49,046	210	16,362	-	3,500	-	113	714	-	69,945
02 Ninilchik Elem./High	106,499	420	33,949	-	3,250	-	225	714	-	145,057
33 Paul Banks Elem.	101,239	420	33,414	-	1,500	-	225	700	-	137,498
40 Port Graham Elem./High	20,101	84	6,555	-	3,000	-	45	350	-	30,135
49 Razdolna Elem./High	42,970	210	15,693	-	750	-	113	714	-	60,450
46 Redoubt Elem.	114,299	420	34,795	-	500	-	225	700	-	150,939
16 River City Academy	89,659	420	31,446	-	750	-	225	100	-	122,600
42 Seward Elem.	113,928	420	34,795	-	1,250	-	225	700	-	151,318
08 Seward High	115,947	420	35,257	-	5,000	-	225	714	-	157,563
14 Seward Middle	78,773	336	26,178	-	1,000	-	180	560	-	107,027
12 Skyview Middle	219,784	840	69,300	-	750	-	450	1,558	-	292,682
43 Soldotna Elem.	100,240	420	33,067	-	750	-	225	700	-	135,402
09 Soldotna High	246,482	840	72,793	-	6,000	-	450	1,647	-	328,212
64 Soldotna Montessori Charter	-	-	-	-	-	-	110	-	-	110
17 Soldotna Prep	110,063	420	34,543	-	1,000	-	225	-	-	146,251
44 Sterling Elem.	102,134	420	33,348	-	1,500	-	225	560	-	138,187
03 Susan B English	43,275	210	15,592	-	5,000	-	113	350	-	64,540
01 Tebughna School	97,122	420	33,164	-	3,500	-	225	700	-	135,131
45 Tustumena Elem.	108,528	420	34,018	-	1,500	-	225	700	-	145,391
53 Voznesenka Elem./High	48,345	210	16,258	-	2,000	-	113	714	-	67,640
50 West Homer Elem.	106,344	420	33,869	-	1,500	-	225	700	-	143,058
83 Districtwide Services	-	-	659,807	-	-	-	-	-	-	659,807
	<u>\$ 4,092,331</u>	<u>\$ 15,498</u>	<u>\$1,976,006</u>	<u>\$ 83</u>	<u>\$ 83,900</u>	<u>\$ -</u>	<u>\$ 10,655</u>	<u>\$ 29,641</u>	<u>\$ -</u>	<u>\$ 6,208,114</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 148,558	\$ 61,077	\$ -	\$ 3,000	\$ 1,300	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 215,935
31 Chapman Elem.	48,279	33,418	-	250	1,000	150	200	465	-	83,762
32 Cooper Landing Elem.	25,982	24,415	-	-	20,200	-	200	-	-	70,797
68 Fireweed Academy	38,962	30,759	-	-	850	1,000	250	-	-	71,821
66 Homer Flex	620	24,415	-	-	7,050	250	400	-	-	32,735
06 Homer High	109,411	80,129	-	-	18,700	500	650	377	-	209,767
13 Homer Middle	49,221	33,703	-	-	1,000	173	3,000	613	-	87,710
35 Hope Elem./High	29,217	25,393	-	50	14,450	250	-	63	-	69,423
56 Kachemak Selo Elem./High	32,738	26,457	-	1,800	5,250	-	200	75	-	66,520
63 Kaleidoscope Charter	75,842	58,650	-	-	-	-	2,000	-	-	136,492
48 K-Beach Elem.	60,135	46,409	-	-	10,250	100	3,400	-	-	120,294
67 Kenai Alternative	40,822	31,161	-	-	8,750	-	275	150	-	81,158
07 Kenai Central High	126,376	94,668	-	-	18,900	375	4,800	2,918	-	248,037
11 Kenai Middle	76,153	60,662	-	250	2,500	500	1,000	1,000	-	142,065
15 Marathon School	-	-	-	-	3,800	-	-	-	-	3,800
47 McNeil Canyon Elem.	48,279	33,418	-	-	6,050	150	675	100	-	88,672
37 Moose Pass Elem.	32,738	26,457	-	-	15,300	-	50	113	-	74,658
51 Mountain View Elem.	76,997	60,918	-	-	1,500	100	8,950	77	-	148,542
34 Nanwalek Elem./High	25,982	24,415	-	-	150,200	250	1,250	4,680	-	206,777
10 Nikiski Mid./Sr.	108,799	79,944	-	250	11,500	967	1,000	2,925	-	205,385
52 Nikiski North Star Elem.	86,067	63,661	-	-	10,300	100	600	480	-	161,208
38 Nikolaevsk Elem./High	30,295	25,720	-	-	5,500	325	600	783	-	63,223
02 Ninilchik Elem./High	48,279	33,418	-	-	1,700	-	500	477	-	84,374
33 Paul Banks Elem.	50,836	34,190	-	-	7,700	-	500	472	-	93,698
40 Port Graham Elem./High	26,978	24,716	-	-	150,200	-	534	1,560	-	203,988
49 Razdolna Elem./High	32,738	26,457	-	-	5,500	-	100	-	-	64,795
46 Redoubt Elem.	82,104	62,462	-	-	1,000	150	1,300	521	-	147,537
16 River City Academy	35,724	27,362	-	250	200	250	500	264	-	64,550
42 Seward Elem.	67,644	48,681	-	-	20,300	207	2,500	365	-	139,697
08 Seward High	69,282	49,178	-	-	48,500	250	750	1,401	-	169,361
14 Seward Middle	31,837	26,186	-	100	40,500	375	500	1,635	-	101,133
12 Skyview Middle	88,499	64,396	-	250	4,000	457	2,500	739	-	160,841
43 Soldotna Elem.	61,947	46,959	-	-	1,500	150	750	76	-	111,382
09 Soldotna High	148,204	110,677	-	-	4,500	481	3,492	600	-	267,954
64 Soldotna Montessori Charter	114,677	45,104	-	500	800	-	510	-	-	161,591
17 Soldotna Prep	44,103	29,895	-	-	1,500	-	4,500	-	-	79,998
44 Sterling Elem.	39,278	30,695	-	-	5,500	-	1,500	150	-	77,123
03 Susan B English	42,248	29,335	-	-	10,700	-	500	2,362	-	85,145
01 Tebughna School	32,738	26,457	-	-	45,550	-	500	4,900	-	110,145
45 Tustumena Elem.	48,279	33,418	-	-	1,500	100	750	309	-	84,356
53 Voznesenka Elem./High	40,822	31,161	-	-	5,300	-	300	-	-	77,583
50 West Homer Elem.	49,221	33,703	-	-	1,500	100	885	-	-	85,409
83 DistictWide Services	-	192,246	-	-	-	-	-	-	-	192,246
96 Unallocated	-	-	-	-	-	-	-	-	-	-
	<u>\$2,426,911</u>	<u>\$1,952,545</u>	<u>\$ -</u>	<u>\$ 6,700</u>	<u>\$ 672,300</u>	<u>\$ 8,710</u>	<u>\$ 53,871</u>	<u>\$ 30,650</u>	<u>\$ -</u>	<u>\$ 5,151,687</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

		3100	3200	3500	4100	4200	4300	4400	4500	4800	4900	5100	
	Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Tuition	Other	Equipment	Total
		Salaries	Salaries	Benefits	Services	Travel	Services	Services	& Materials	& Stipends	Expenses		
70	Board Of Education	\$ -	\$ 35,147	\$ 95,755	\$ 100,000	\$ 44,550	\$ 200	\$ 5,800	\$ 3,400	\$ 33,600	\$ 28,900	\$ -	\$ 347,352
71	Office Of Superintendent	152,574	106,734	100,600	23,150	26,850	11,750	6,600	16,800	-	5,500	-	450,558
73	Asst Supt Instruction	133,247	56,539	73,324	-	15,500	2,750	50	3,000	-	1,000	-	285,410
83	DistictWide Services	-	-	55,367	-	-	-	-	-	-	-	-	55,367
		<u>\$ 285,821</u>	<u>\$ 198,420</u>	<u>\$ 325,046</u>	<u>\$ 123,150</u>	<u>\$ 86,900</u>	<u>\$ 14,700</u>	<u>\$ 12,450</u>	<u>\$ 23,200</u>	<u>\$ 33,600</u>	<u>\$ 35,400</u>	<u>\$ -</u>	<u>\$ 1,138,687</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget**

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	4950 Indirect Costs	5100 Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,978	\$ -	\$ 79,978
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	46,281	-	46,281
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	101,655	-	101,655
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	75,431	-	75,431
72 Asst Supt Instructional Svcs	-	177,516	81,263	-	10,800	3,050	781,020	-	4,000	1,237	-	-	1,058,886
74 Fiscal Services	-	663,229	374,761	62,415	25,000	15,000	10,250	-	11,000	2,500	(200,000)	-	964,155
75 Planning & Operations	-	156,860	83,470	2,000	9,800	400	700	-	4,050	-	-	-	257,280
76 Purchasing & Warehouse	-	404,103	263,012	-	4,000	2,500	13,050	-	61,550	1,100	(200,000)	5,500	554,815
77 Human Resources	3,500	582,332	323,220	63,270	50,300	7,100	60,600	-	16,100	46,000	(100,000)	3,000	1,055,422
78 Information Services	-	743,071	391,619	58,800	8,000	5,100	198,225	-	136,700	600	(200,000)	56,000	1,398,115
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	140,072	-	-	-	10,000	-	-	-	-	-	150,072
	<u>\$ 3,500</u>	<u>\$2,727,111</u>	<u>\$1,657,417</u>	<u>\$ 186,485</u>	<u>\$ 107,900</u>	<u>\$ 33,150</u>	<u>\$ 1,073,845</u>	<u>\$ -</u>	<u>\$ 233,400</u>	<u>\$ 51,437</u>	<u>\$ (396,655)</u>	<u>\$ 64,500</u>	<u>\$ 5,742,090</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4600 Operations and Maintenance of Plant

	3200 Non-Certified Salaries	3500 Employee Benefits	4200 Staff Travel	4300 Utility Services	4350 Energy	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 35,645	\$ 29,623	\$ -	\$ 1,500	\$ 36,000	\$ 18,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 124,768
31 Chapman Elem.	42,764	31,748	-	11,100	70,000	250	-	2,700	-	-	158,562
80 Connections	6,927	6,798	-	-	-	-	-	-	-	-	13,725
32 Cooper Landing Elem.	14,369	13,754	-	1,875	20,000	250	-	1,100	-	-	51,348
68 Fireweed Academy	11,436	9,987	-	2,450	68,000	57,920	-	2,000	-	-	151,793
66 Homer Flex	19,311	15,248	-	1,563	6,000	125	-	1,100	-	-	43,347
06 Homer High	194,715	152,957	-	57,984	465,000	1,500	-	25,923	-	-	898,079
13 Homer Middle	76,221	60,682	-	12,900	113,000	500	-	7,932	-	-	271,235
35 Hope Elem./High	14,091	13,670	-	-	42,500	250	-	1,337	-	-	71,848
56 Kachemak Selo Elem./High	27,450	22,415	-	3,320	14,000	50,430	-	1,100	-	-	118,715
63 Kaleidoscope Charter	81,709	60,416	-	5,000	69,065	-	-	10,000	-	-	226,190
48 K-Beach Elem.	119,230	92,505	-	4,400	100,000	250	-	5,027	-	-	321,412
67 Kenai Alternative	35,250	28,161	-	2,688	54,000	350	-	1,220	-	-	121,669
07 Kenai Central High	268,907	203,618	-	22,330	456,183	2,000	-	32,665	-	-	985,703
11 Kenai Middle	139,484	108,039	-	8,906	187,000	250	-	10,459	-	-	454,138
47 McNeil Canyon Elem.	54,008	44,557	-	1,800	60,000	250	-	3,242	-	-	163,857
37 Moose Pass Elem.	9,248	7,502	-	5,800	32,000	250	-	1,100	-	-	55,900
51 Mountain View Elem.	134,167	106,433	-	10,000	110,000	250	-	5,235	-	-	366,085
34 Nanwalek Elem/High	27,707	27,195	500	6,000	75,250	15,750	-	1,843	-	-	154,245
10 Nikiski Mid./Sr.	170,162	126,717	-	11,214	337,500	1,500	-	17,750	-	-	664,843
52 Nikiski North Star Elem.	108,799	89,350	250	5,863	140,000	250	-	4,950	-	-	349,462
38 Nikolaevsk Elem./High	43,455	31,957	-	3,800	51,500	500	-	2,938	200	-	134,350
02 Ninilchik Elem./High	89,290	74,045	-	2,154	123,000	1,000	-	7,905	-	-	297,394
33 Paul Banks Elem.	83,393	62,853	-	9,048	85,000	500	-	3,593	-	-	244,387
40 Port Graham Elem./High	16,341	14,351	-	1,000	91,008	2,025	-	1,919	-	-	126,644
49 Razdolna Elem./High	24,303	21,461	-	2,800	22,000	52,887	-	1,100	-	-	124,551
46 Redoubt Elem.	120,752	92,968	-	7,450	87,500	250	-	4,712	-	-	313,632
16 River City Academy	-	-	-	-	-	-	-	1,100	-	-	1,100
42 Seward Elem.	91,020	74,566	500	9,800	159,585	500	-	5,168	-	-	341,139
08 Seward High	112,604	81,086	500	51,000	285,000	2,000	-	12,978	-	-	545,168
14 Seward Middle	64,656	47,778	400	5,700	153,940	250	-	4,538	-	-	277,262
12 Skyview Middle	177,339	138,304	-	8,955	250,000	250	-	16,745	-	-	591,593
43 Soldotna Elem.	93,913	75,440	-	5,399	82,500	350	-	5,364	-	-	262,966
09 Soldotna High	218,865	179,074	-	20,383	347,500	1,775	-	27,613	-	-	795,210
64 Soldotna Montessori Charter	38,686	30,503	-	1,500	25,000	-	-	3,240	-	-	98,929
17 Soldotna Prep	116,876	91,269	-	8,964	150,000	1,500	-	10,952	-	-	379,561
44 Sterling Elem.	63,490	56,832	-	4,700	72,500	350	-	3,541	-	-	201,413
03 Susan B English	81,388	62,248	-	16,015	239,780	1,537	-	8,842	-	-	409,810
01 Tebughna School	38,132	30,347	-	21,300	82,000	750	-	3,572	-	-	176,101
45 Tustumena Elem.	67,708	58,108	-	1,900	95,000	250	-	4,621	-	-	227,587
53 Voznesenka Elem./High	26,409	22,100	-	5,307	17,000	69,750	-	1,100	-	-	141,666
50 West Homer Elem.	109,188	89,468	-	11,182	110,000	250	-	5,198	-	-	325,286
72 Asst Supt Instructional Svcs	-	-	-	-	9,411	240,000	-	8,900	-	-	258,311
75 Planning & Operations	-	-	5,150	-	-	-	-	15,000	-	-	20,150
76 Purchasing & Warehouse	-	-	-	5,300	75,000	-	-	2,500	-	-	82,800
77 Human Resources	382,340	88,401	1,000	-	-	-	-	-	-	-	471,741
83 Districtwide Services	-	230,433	-	-	87,600	6,429,969	575,120	-	-	-	7,323,122
96 Unallocated	-	-	-	-	75,000	-	-	-	-	-	75,000
	<u>\$3,651,748</u>	<u>\$2,904,967</u>	<u>\$ 8,300</u>	<u>\$ 380,350</u>	<u>\$ 5,232,322</u>	<u>\$ 6,956,968</u>	<u>\$ 575,120</u>	<u>\$ 303,822</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$20,013,797</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Student Activities

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Total
65 Aurora Borealis Charter	\$ 3,736	\$ 368	\$ 551	\$ -	\$ -	\$ 32,762	\$ -	\$ 1,500	\$ 2,645	\$ -	\$ 41,562
31 Chapman Elem.	16,166	1,399	2,336	-	-	-	-	-	-	-	19,901
80 Connections	-	-	-	-	-	-	-	-	-	2,688	2,688
32 Cooper Landing Elem.	1,253	549	210	-	-	-	-	-	-	-	2,012
66 Homer Flex	1,057	179	150	-	-	-	-	-	-	274	1,660
06 Homer High	97,712	87,939	31,837	-	500	-	-	5,000	1,235	3,728	227,951
13 Homer Middle	21,313	10,327	3,639	-	-	-	-	-	-	-	35,279
35 Hope Elem./High	1,706	124	240	-	-	-	-	-	-	85	2,155
56 Kachemak Selo Elem./High	1,829	247	259	-	-	-	-	-	-	147	2,482
48 K-Beach Elem.	4,320	1,421	623	-	-	-	-	-	-	-	6,364
67 Kenai Alternative	1,189	311	171	-	-	-	-	-	-	672	2,343
07 Kenai Central High	152,895	37,144	31,397	-	1,000	-	-	5,000	90	4,969	232,495
11 Kenai Middle	33,190	9,639	5,161	-	-	-	-	-	-	-	47,990
47 McNeil Canyon Elem.	2,516	495	358	-	-	-	-	-	-	-	3,369
37 Moose Pass Elem.	1,651	69	232	-	-	-	-	-	-	-	1,952
51 Mountain View Elem.	4,610	1,711	668	-	-	-	-	-	-	-	6,989
34 Nanwalek Elem/High	5,483	385	773	-	-	-	-	-	-	140	6,781
10 Nikiski Mid./Sr.	129,893	35,862	30,362	-	750	-	-	-	713	2,366	199,946
52 Nikiski North Star Elem.	4,302	1,403	621	-	-	-	-	-	-	-	6,326
38 Nikolaeusk Elem./High	19,565	17,456	4,027	-	-	-	-	-	-	405	41,453
02 Niniichik Elem./High	24,746	21,144	4,967	-	250	-	-	-	-	803	51,910
33 Paul Banks Elem.	1,634	930	240	-	-	-	-	-	-	-	2,804
40 Port Graham Elem./High	1,684	102	237	-	-	-	-	-	-	292	2,315
49 Razdolna Elem./High	1,948	366	277	-	-	-	-	-	-	327	2,918
46 Redoubt Elem.	4,219	1,320	608	-	-	-	-	-	-	-	6,147
16 River City Academy	878	-	123	-	-	-	-	-	-	-	1,001
42 Seward Elem.	4,025	1,126	578	-	-	-	-	-	-	-	5,729
08 Seward High	89,718	33,687	22,784	-	2,000	-	-	-	90	1,946	150,225
14 Seward Middle	12,664	13,721	2,730	-	-	-	-	-	-	-	29,115
12 Skyview Middle	35,620	19,980	6,252	-	-	-	-	-	-	-	61,852
43 Soldotna Elem.	3,259	2,116	538	-	-	-	-	-	-	-	5,913
09 Soldotna High	164,452	75,324	43,143	-	1,500	-	-	5,000	180	4,822	294,421
17 Soldotna Prep	4,481	1,736	894	-	-	-	-	-	-	-	7,111
44 Sterling Elem.	3,465	1,005	498	-	3,465	-	-	-	-	-	4,968
03 Susan B English	13,239	20,359	3,378	-	-	-	-	-	-	377	37,353
01 Tebughna School	3,494	1,647	608	-	-	-	-	-	-	85	5,834
45 Tustumena Elem.	3,254	794	465	-	-	-	-	-	-	-	4,513
53 Voznesenka Elem./High	7,455	11,060	1,857	-	-	-	-	-	-	566	20,938
50 West Homer Elem.	3,475	1,454	533	-	-	-	-	-	-	-	5,462
73 Asst Supt Instruction	14,063	-	1,970	-	-	-	-	-	-	-	16,033
83 Districtwide Services	-	-	142,429	-	-	250,000	-	-	-	10,000	402,429
85 Secondary Ed/Pupil Activity	-	-	-	-	1,750	-	100	75,500	7,500	-	84,850
	<u>\$ 902,159</u>	<u>\$ 414,899</u>	<u>\$ 348,724</u>	<u>\$ -</u>	<u>\$ 7,750</u>	<u>\$ 282,762</u>	<u>\$ 100</u>	<u>\$ 92,000</u>	<u>\$ 12,453</u>	<u>\$ 34,692</u>	<u>\$ 2,095,539</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015-2016 Budget

Summary Of Object Codes By Fund/Function/Location

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

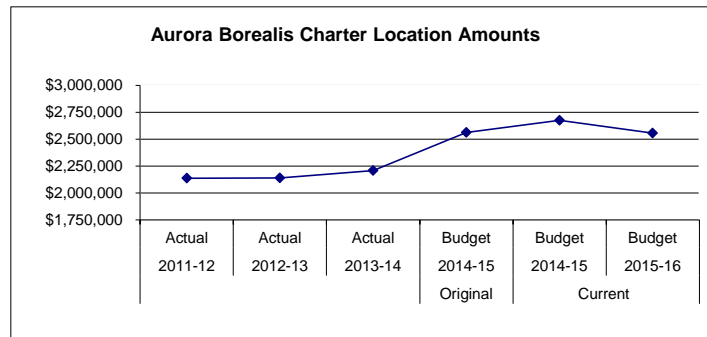
	5500 Transfer To Other	Total
<u>Location</u>		
83 Districtwide Services	1,300,000	1,300,000
	<u>\$ 1,300,000</u>	<u>\$ 1,300,000</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures
Location: 65 Aurora Borealis Charter School

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 956,343	\$ 984,309	\$ 1,003,970	3100 Certificated Salaries	\$ 972,064	\$ 968,185	\$ 990,547	\$ 22,362	2
219,186	262,163	281,382	3200 Non-Certificated Salaries	291,017	254,304	236,260	(18,044)	(7)
452,176	487,964	533,718	3500 Employee Benefits	555,716	528,441	561,593	33,152	6
<u>1,627,705</u>	<u>1,734,436</u>	<u>1,819,070</u>	Subtotal - Personnel Services	<u>1,818,797</u>	<u>1,750,930</u>	<u>1,788,400</u>	<u>37,470</u>	<u>2</u>
34,001	15,765	37,128	4100 Professional and Technical Services	12,583	13,883	12,583	(1,300)	(9)
5,798	10,740	5,439	4200 Staff Travel	5,750	5,194	5,750	556	11
19,287	24,943	41,537	4250 Student Travel	37,762	58,762	37,762	(21,000)	(36)
3,757	3,905	3,775	4300 Utility Services	2,800	3,746	2,800	(946)	(25)
31,966	31,939	31,827	4350 Energy	37,450	37,450	36,000	(1,450)	(4)
30,747	30,960	29,892	4400 Other Purchased Services	25,500	456,938	25,500	(431,438)	(94)
117,629	82,948	109,599	4500 Supplies, Materials, and Media	28,636	99,800	28,627	(71,173)	(71)
199	215	1,702	4900 Other Expenses	85,940	141,889	118,590	(23,299)	(16)
100,639	98,028	102,962	4900 Other Expenses - Additional Allowable	409,273	2,403	407,152	404,749	100
			4950 Indirect Costs	84,975	87,204	79,978	(7,226)	(8)
<u>344,023</u>	<u>299,443</u>	<u>363,861</u>	Subtotal - Other	<u>730,669</u>	<u>907,269</u>	<u>754,742</u>	<u>(152,527)</u>	<u>(17)</u>
<u>166,150</u>	<u>106,390</u>	<u>25,595</u>	5100 Equipment	<u>14,500</u>	<u>17,300</u>	<u>14,500</u>	<u>(2,800)</u>	<u>-</u>
<u>\$ 2,137,878</u>	<u>\$ 2,140,269</u>	<u>\$ 2,208,526</u>	Location Totals	<u>\$ 2,563,966</u>	<u>\$ 2,675,499</u>	<u>\$ 2,557,642</u>	<u>\$ (117,857)</u>	<u>(4)</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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 65 Aurora Borealis Charter School

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
194.00	186.00	193.00	Enrollment in ADM (K-8)	185.00	188.00	185.00

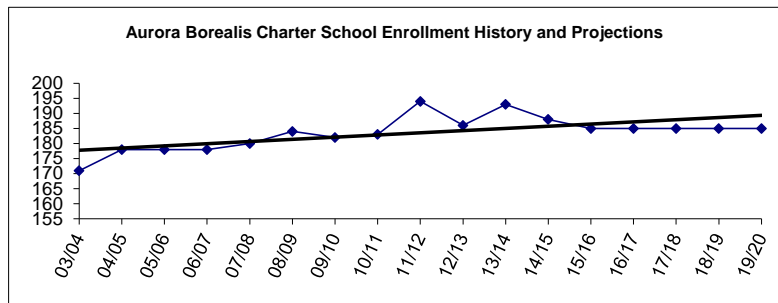
FTE's Included In Current Budget

	2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
	0.49	0.49	0.49	Administrator	0.49	0.49	0.49
	11.75	11.75	11.75	Teacher (Includes Quest)	11.75	11.75	11.75
	0.30	0.29	0.20	Specialist*	0.20	0.16	0.16
	-	-	-	Special Ed Teacher**	-	-	-
	<u>12.54</u>	<u>12.53</u>	<u>12.44</u>	Certificated Subtotal	<u>12.44</u>	<u>12.40</u>	<u>12.40</u>
	-	0.02	0.71	Special Ed Aide	0.71	1.14	1.14
	3.13	3.25	3.25	Aide	3.25	2.25	2.25
	0.88	0.88	0.88	Nurse***	0.88	0.53	0.53
	1.38	1.38	1.38	Support	1.38	1.38	1.38
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Custodian	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	<u>6.39</u>	<u>6.53</u>	<u>7.22</u>	Non-Certificated Subtotal	<u>7.22</u>	<u>6.30</u>	<u>6.30</u>
	<u>18.93</u>	<u>19.06</u>	<u>19.66</u>	Total	<u>19.66</u>	<u>18.70</u>	<u>18.70</u>

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

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

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

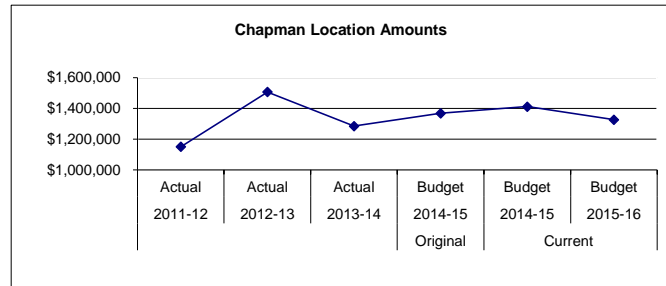


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 567,156	\$ 752,096	\$ 690,827	3100 Certificated Salaries	\$ 748,297	\$ 715,987	\$ 705,029	\$ (10,958)	(2)
142,426	224,367	139,779	3200 Non-Certificated Salaries	136,000	143,120	134,886	(8,234)	(6)
275,894	398,789	326,112	3500 Employee Benefits	375,618	368,460	385,798	17,338	5
985,476	1,375,252	1,156,718	Subtotal - Personnel Services	1,259,915	1,227,567	1,225,713	(1,854)	(0)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,321	1,895	1,082	4200 Staff Travel	1,105	2,080	1,500	(580)	(28)
1,006	2,141	600	4250 Student Travel	-	2,217	-	(2,217)	(100)
11,092	10,895	11,966	4300 Utility Services	12,100	11,599	12,100	501	4
72,849	77,956	75,798	4350 Energy	76,243	80,461	70,000	(10,461)	(13)
2,390	2,124	2,216	4400 Other Purchased Services	2,101	2,155	1,895	(260)	(12)
75,253	35,472	34,775	4500 Supplies, Materials, and Media	15,346	68,391	13,903	(54,488)	(80)
700	-	900	4900 Other Expenses	1,165	726	1,165	439	60
165,611	130,483	127,337	Subtotal - Other	108,060	167,629	100,563	(67,066)	(40)
344	925	932	5100 Equipment	-	16,055	-	(16,055)	-
<u>\$ 1,151,431</u>	<u>\$ 1,506,660</u>	<u>\$ 1,284,987</u>	Location Totals	<u>\$ 1,367,975</u>	<u>\$ 1,411,251</u>	<u>\$ 1,326,276</u>	<u>\$ (84,975)</u>	(6)



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
123.00	115.00	124.00	Enrollment in ADM (7-12)	105.00	111.00	102.00

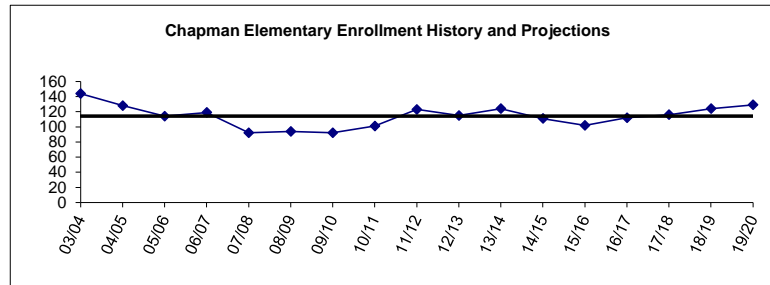
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.00	8.50	8.00	Teacher (Includes Quest)	8.50	8.50	8.00
0.40	0.50	0.50	Specialist*	0.50	0.48	0.48
1.00	2.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.90</u>	<u>11.50</u>	<u>10.00</u>	Certificated Subtotal	<u>10.50</u>	<u>10.48</u>	<u>9.98</u>
-	-	-	Special Ed Aide	-	-	-
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.53	Nurse***	0.53	0.52	0.52
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.26</u>	<u>3.26</u>	<u>2.91</u>	Non-Certificated Subtotal	<u>2.91</u>	<u>2.90</u>	<u>2.90</u>
<u>11.16</u>	<u>14.76</u>	<u>12.91</u>	Total	<u>13.41</u>	<u>13.38</u>	<u>12.88</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.

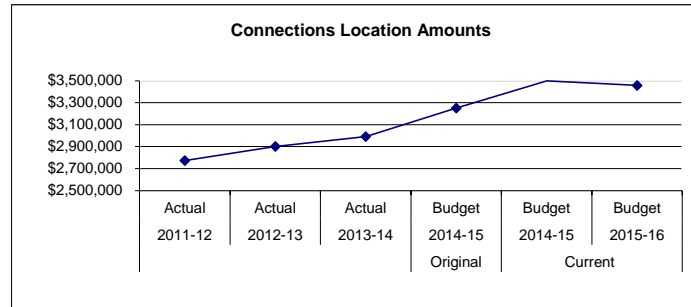


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 806,438	\$ 722,523	\$ 771,071	3100 Certificated Salaries	\$ 826,986	\$ 713,063	\$ 723,914	\$ 10,851	2
311,854	306,116	356,348	3200 Non-Certificated Salaries	378,307	346,814	401,743	54,929	16
482,615	450,771	496,821	3500 Employee Benefits	569,580	504,942	593,612	88,670	18
<u>1,600,907</u>	<u>1,479,410</u>	<u>1,624,240</u>	Subtotal - Personnel Services	<u>1,774,873</u>	<u>1,564,819</u>	<u>1,719,269</u>	<u>154,450</u>	10
30,369	66,455	44,183	4100 Professional and Technical Services	50,000	50,060	50,000	(60)	(0)
5,819	7,759	4,674	4200 Staff Travel	9,400	9,400	9,400	-	-
9,243	5,065	4,230	4300 Utility Services	5,000	4,058	4,500	442	11
227,968	264,881	273,025	4400 Other Purchased Services	283,277	312,831	283,137	(29,694)	(9)
830,667	931,566	838,597	4500 Supplies, Materials, and Media	947,588	1,377,896	1,210,450	(167,446)	(12)
4,306	5,136	6,414	4900 Other Expenses	4,402	5,152	4,402	(750)	(15)
<u>1,108,372</u>	<u>1,280,862</u>	<u>1,171,123</u>	Subtotal - Other	<u>1,299,667</u>	<u>1,759,397</u>	<u>1,561,889</u>	<u>(197,508)</u>	(11)
<u>64,555</u>	<u>141,467</u>	<u>196,141</u>	5100 Equipment	<u>175,800</u>	<u>175,800</u>	<u>175,800</u>	<u>-</u>	-
<u>\$ 2,773,834</u>	<u>\$ 2,901,739</u>	<u>\$ 2,991,504</u>	Location Totals	<u>\$ 3,250,340</u>	<u>\$ 3,500,016</u>	<u>\$ 3,456,958</u>	<u>\$ (43,058)</u>	(1)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
901.00	918.00	802.00	Enrollment in ADM (9-12)	857.00	767.00	708.00

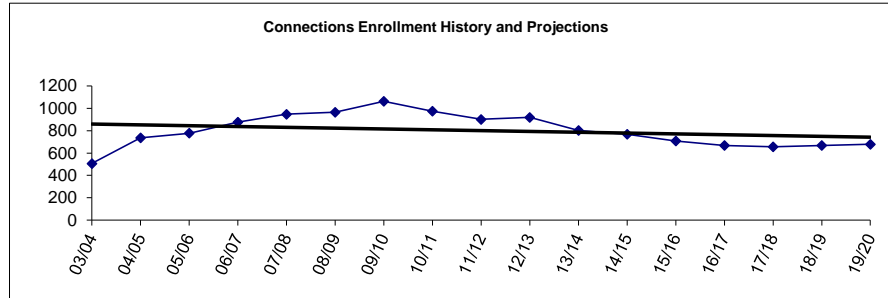
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.00	9.40	9.00	Teacher (Includes Quest)	9.50	8.00	8.00
-	-	-	Specialist*	-	-	-
1.25	-	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>12.25</u>	<u>10.40</u>	<u>11.00</u>	Certificated Subtotal	<u>11.50</u>	<u>10.00</u>	<u>10.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
8.25	8.25	8.25	Support	8.25	9.25	9.25
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
<u>8.50</u>	<u>8.50</u>	<u>8.50</u>	Non-Certificated Subtotal	<u>8.50</u>	<u>9.50</u>	<u>9.50</u>
<u>20.75</u>	<u>18.90</u>	<u>19.50</u>	Total	<u>20.00</u>	<u>19.50</u>	<u>19.50</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.

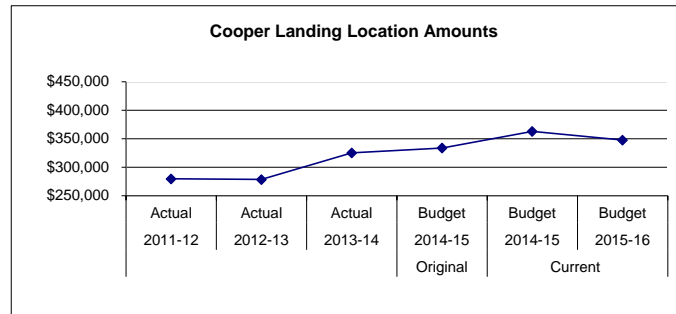


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 95,052	\$ 93,691	\$ 129,008	3100 Certificated Salaries	\$ 147,934	\$ 147,651	\$ 150,835	\$ 3,184	2
44,577	50,487	40,183	3200 Non-Certificated Salaries	42,076	44,251	44,194	(57)	(0)
67,418	72,034	93,171	3500 Employee Benefits	95,519	108,078	103,380	(4,698)	(4)
<u>207,047</u>	<u>216,212</u>	<u>262,362</u>	Subtotal - Personnel Services	<u>285,529</u>	<u>299,980</u>	<u>298,409</u>	<u>(1,571)</u>	<u>(1)</u>
-	-	-	4100 Professional and Technical Services	-	136	-	(136)	(100)
397	381	1,415	4200 Staff Travel	2,500	2,194	1,500	(694)	(32)
20,905	16,805	20,359	4300 Utility Services	20,648	20,407	22,075	1,668	8
20,372	19,930	23,747	4350 Energy	20,149	18,400	20,000	1,600	9
321	1,449	303	4400 Other Purchased Services	787	787	1,078	291	37
26,820	11,676	11,976	4500 Supplies, Materials, and Media	3,805	20,104	4,073	(16,031)	(80)
140	140	140	4900 Other Expenses	140	140	140	-	-
<u>68,955</u>	<u>50,381</u>	<u>57,940</u>	Subtotal - Other	<u>48,029</u>	<u>62,168</u>	<u>48,866</u>	<u>(13,302)</u>	<u>(21)</u>
<u>3,515</u>	<u>11,741</u>	<u>4,818</u>	5100 Equipment	<u>-</u>	<u>624</u>	<u>-</u>	<u>(624)</u>	<u>-</u>
<u>\$ 279,517</u>	<u>\$ 278,334</u>	<u>\$ 325,120</u>	Location Totals	<u>\$ 333,558</u>	<u>\$ 362,772</u>	<u>\$ 347,275</u>	<u>\$ (15,497)</u>	<u>(4)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
10.00	12.00	17.00	Enrollment in ADM (K-8)	15.00	18.00	24.00

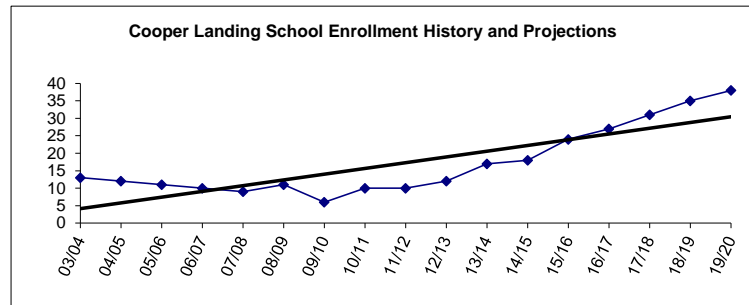
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
1.00	1.00	2.00	Teacher (Includes Quest)	2.00	2.00	2.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>1.20</u>	<u>2.20</u>	Certificated Subtotal	<u>2.20</u>	<u>2.20</u>	<u>2.20</u>
-	0.50	-	Aide	-	-	-
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	0.25	0.50	Custodian	0.50	0.50	0.50
<u>1.42</u>	<u>1.67</u>	<u>1.42</u>	Non-Certificated Subtotal	<u>1.42</u>	<u>1.42</u>	<u>1.42</u>
<u>2.62</u>	<u>2.87</u>	<u>3.62</u>	Total	<u>3.62</u>	<u>3.62</u>	<u>3.62</u>

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

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

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

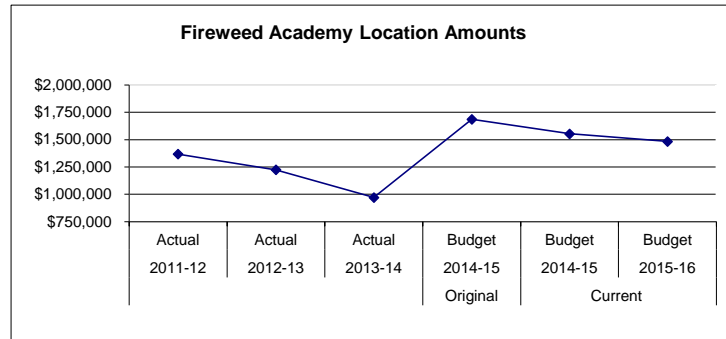


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 573,790	\$ 601,081	\$ 495,725	3100 Certificated Salaries	\$ 510,999	\$ 606,015	\$ 583,329	\$ (22,686)	(4)
181,739	142,354	80,798	3200 Non-Certificated Salaries	73,921	140,698	119,355	(21,343)	(15)
316,011	313,970	226,459	3500 Employee Benefits	244,828	334,015	349,511	15,496	5
<u>1,071,540</u>	<u>1,057,405</u>	<u>802,982</u>	Subtotal - Personnel Services	<u>829,748</u>	<u>1,080,728</u>	<u>1,052,195</u>	<u>(28,533)</u>	(3)
1,872	869	-	4100 Professional and Technical Services	250	4,490	-	(4,490)	(100)
2,102	522	763	4200 Staff Travel	900	6,361	-	(6,361)	100
16,547	100	5,173	4250 Student Travel	-	16,500	-	(16,500)	-
6,725	6,812	6,776	4300 Utility Services	4,100	6,772	3,300	(3,472)	(51)
42,889	51,079	42,608	4350 Energy	68,000	72,885	68,000	(4,885)	(7)
60,245	61,727	55,830	4400 Other Purchased Services	61,620	201,275	59,670	(141,605)	(70)
52,564	15,522	10,665	4500 Supplies, Materials, and Media	20,653	38,431	12,773	(25,658)	(67)
249	-	600	4900 Other Expenses	369,400	6,719	3,408	(3,311)	(49)
-	-	-	4900 Other Expenses - Additional Allowable	282,809	20,864	237,625	216,761	100
64,371	25,667	45,252	4950 Indirect Costs	47,784	47,663	46,281	(1,382)	(3)
<u>247,564</u>	<u>162,298</u>	<u>167,667</u>	Subtotal - Other	<u>855,516</u>	<u>421,960</u>	<u>431,057</u>	<u>9,097</u>	2
48,333	4,279	-	5100 Equipment	-	51,020	-	(51,020)	-
<u>\$ 1,367,437</u>	<u>\$ 1,223,982</u>	<u>\$ 970,649</u>	Location Totals	<u>\$ 1,685,264</u>	<u>\$ 1,553,708</u>	<u>\$ 1,483,252</u>	<u>\$ (70,456)</u>	(5)



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
130.00	108.00	108.00	Enrollment in ADM (3-8)	107.00	101.00	103.00

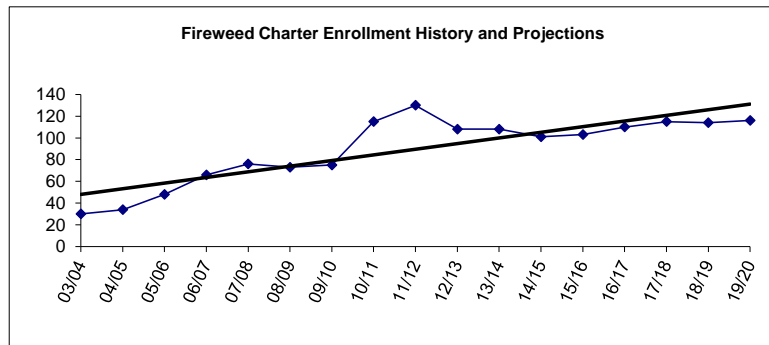
FTE's Included In Current Budget

-	1.00	1.00	Administrator	1.00	1.00	1.00
6.75	7.35	5.50	Teacher (Includes Quest)	5.50	7.00	7.00
0.15	0.13	0.12	Specialist*	0.12	0.15	0.15
0.75	1.00	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>7.65</u>	<u>9.48</u>	<u>7.12</u>	Certificated Subtotal	<u>7.12</u>	<u>8.65</u>	<u>8.65</u>
1.76	1.76	-	Special Ed Aide	-	-	-
2.39	1.45	-	Aide	-	1.79	1.79
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	0.35	Custodian	0.35	0.35	0.35
<u>5.72</u>	<u>4.78</u>	<u>1.67</u>	Non-Certificated Subtotal	<u>1.67</u>	<u>3.46</u>	<u>3.46</u>
<u>13.37</u>	<u>14.26</u>	<u>8.79</u>	Total	<u>8.79</u>	<u>12.11</u>	<u>12.11</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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 62 Greatland Adventure Academy Charter School

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	-	-	-	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	4950 Indirect Costs	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

Greatland Adventure Academy is working on acquiring space to open in FY17.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 62 Greatland Adventure Academy Charter School

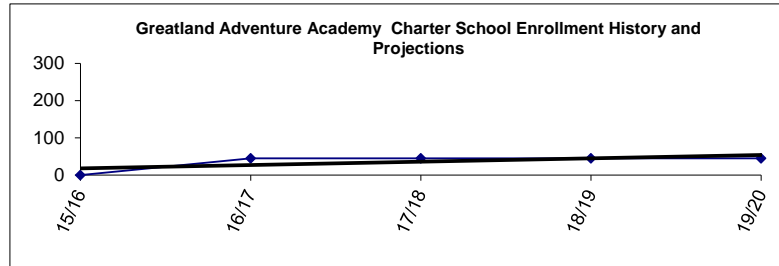
2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
-	-	-	Enrollment in ADM (1 - 3)	-	-	-
<u>FTE's Included In Current Budget</u>						
<u>Staff in FTE</u>						
-	-	-	Administrator	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
-	-	-	Total	-	-	-

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

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

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

Charter school staffing is not determined by district staffing formulae

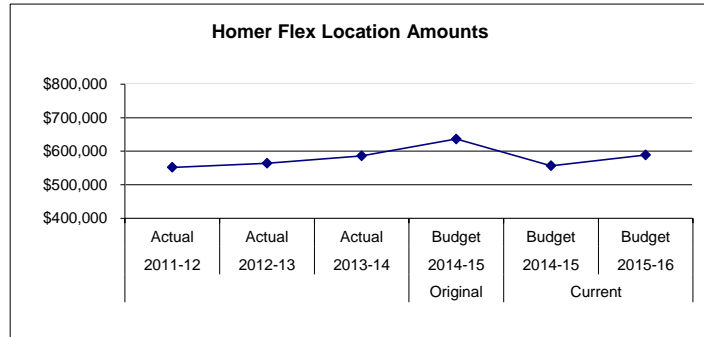


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 298,258	\$ 311,775	\$ 329,101	3100 Certificated Salaries	\$ 353,029	\$ 298,276	\$ 313,897	\$ 15,621	5
69,578	76,804	78,533	3200 Non-Certificated Salaries	76,325	73,638	67,890	(5,748)	(8)
139,956	146,145	151,231	3500 Employee Benefits	179,108	157,436	181,867	24,431	16
<u>507,792</u>	<u>534,724</u>	<u>558,865</u>	Subtotal - Personnel Services	<u>608,462</u>	<u>529,350</u>	<u>563,654</u>	<u>34,304</u>	<u>6</u>
942	-	-	4100 Professional and Technical Services	-	-	-	-	-
518	2,981	1,593	4200 Staff Travel	1,614	1,525	1,500	(25)	(2)
74	-	-	4250 Student Travel	-	-	-	-	-
8,362	7,279	8,371	4300 Utility Services	8,400	9,254	8,613	(641)	(7)
8,872	9,657	9,748	4350 Energy	8,797	7,454	6,000	(1,454)	(20)
689	818	594	4400 Other Purchased Services	1,078	1,128	1,017	(111)	(10)
23,905	7,838	5,876	4500 Supplies, Materials, and Media	6,963	6,667	6,942	275	4
945	988	1,024	4900 Other Expenses	988	988	988	-	-
<u>44,307</u>	<u>29,561</u>	<u>27,206</u>	Subtotal - Other	<u>27,840</u>	<u>27,016</u>	<u>25,060</u>	<u>(1,956)</u>	<u>(7)</u>
-	-	-	5100 Equipment	-	219	-	(219)	-
<u>\$ 552,099</u>	<u>\$ 564,285</u>	<u>\$ 586,071</u>	Location Totals	<u>\$ 636,302</u>	<u>\$ 556,585</u>	<u>\$ 588,714</u>	<u>\$ 32,129</u>	<u>6</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
37.00	33.00	33.00	Enrollment in ADM (9-12)	36.00	30.00	36.00

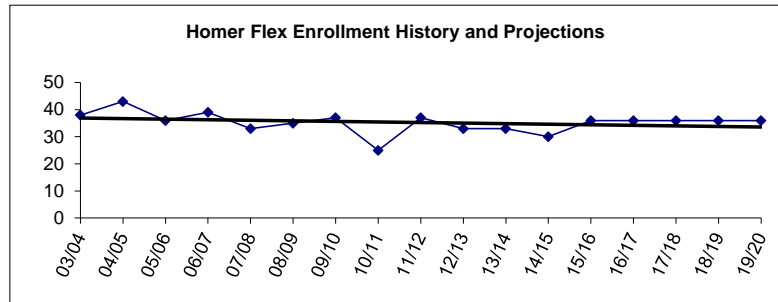
FTE's Included In Current Budget

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	0.09	Specialist*	0.09	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.00</u>	<u>4.03</u>	<u>4.09</u>	Certificated Subtotal	<u>4.34</u>	<u>4.00</u>	<u>4.25</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	0.07	0.07
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.86</u>	<u>1.86</u>	<u>1.86</u>	Non-Certificated Subtotal	<u>1.86</u>	<u>1.89</u>	<u>1.89</u>
<u>5.86</u>	<u>5.89</u>	<u>5.95</u>	Total	<u>6.20</u>	<u>5.89</u>	<u>6.14</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.

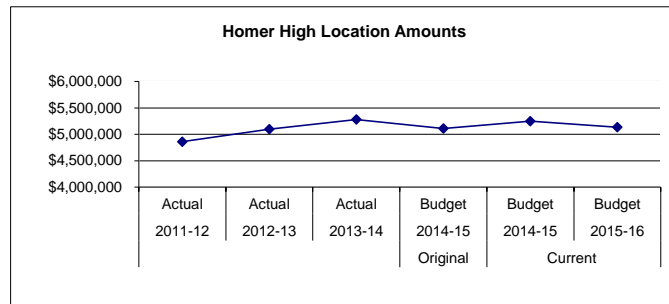


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 2,136,122	\$ 2,203,638	\$ 2,328,217	3100 Certificated Salaries	\$ 2,294,690	\$ 2,267,633	\$ 2,242,661	\$ (24,972)	(1)
623,004	702,150	754,336	3200 Non-Certificated Salaries	758,677	801,929	779,906	(22,023)	(3)
1,086,731	1,197,567	1,302,018	3500 Employee Benefits	1,344,914	1,381,618	1,460,626	79,008	6
<u>3,845,857</u>	<u>4,103,355</u>	<u>4,384,571</u>	Subtotal - Personnel Services	<u>4,398,281</u>	<u>4,451,180</u>	<u>4,483,193</u>	<u>32,013</u>	1
277	1,068	1,733	4100 Professional and Technical Services	-	209	-	(209)	(100)
18,422	14,200	16,782	4200 Staff Travel	7,980	15,361	10,000	(5,361)	(35)
44,542	36,901	38,747	4250 Student Travel	-	43,264	-	(43,264)	(100)
80,524	85,449	78,557	4300 Utility Services	76,684	78,068	76,684	(1,384)	(2)
676,958	637,435	559,358	4350 Energy	510,680	491,099	465,000	(26,099)	(5)
18,791	19,850	15,283	4400 Other Purchased Services	29,898	18,821	14,965	(3,856)	(20)
134,712	136,483	154,596	4500 Supplies, Materials, and Media	78,805	127,500	80,474	(47,026)	(37)
5,444	6,399	7,188	4900 Other Expenses	6,542	6,415	6,542	127	2
<u>979,670</u>	<u>937,785</u>	<u>872,244</u>	Subtotal - Other	<u>710,589</u>	<u>780,737</u>	<u>653,665</u>	<u>(126,863)</u>	(16)
<u>36,242</u>	<u>56,738</u>	<u>25,758</u>	5100 Equipment	-	15,235	-	(15,235)	(100)
<u>\$ 4,861,769</u>	<u>\$ 5,097,878</u>	<u>\$ 5,282,573</u>	Location Totals	<u>\$ 5,108,870</u>	<u>\$ 5,247,152</u>	<u>\$ 5,136,858</u>	<u>\$ (110,085)</u>	(2)



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
2015 - 2016 Budget**

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

Date: 07/06/15

2010-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
393.00	384.00	377.00	Enrollment in ADM (9-12)	407.00	380.00	391.00

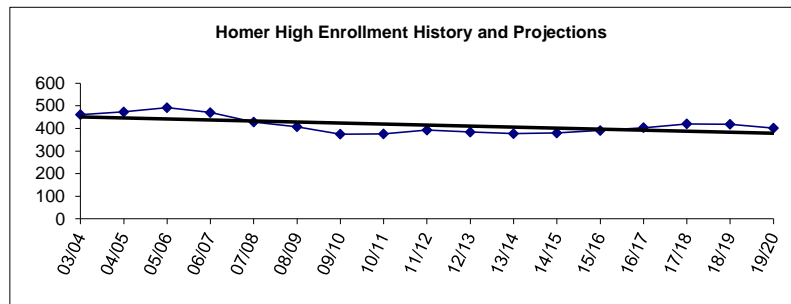
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.00	21.50	21.50	Teacher (Includes Quest)	20.50	20.70	20.20
2.60	2.48	2.48	Specialist*	2.48	2.40	2.40
5.00	5.00	5.50	Special Ed Teacher**	5.50	6.00	6.00
<u>30.60</u>	<u>30.98</u>	<u>31.48</u>	Certificated Subtotal	<u>30.48</u>	<u>31.10</u>	<u>30.60</u>
3.52	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
6.00	6.00	6.00	Support	5.50	5.88	5.50
5.00	5.00	5.00	Custodian	5.00	5.00	5.00
<u>15.84</u>	<u>17.60</u>	<u>17.60</u>	Non-Certificated Subtotal	<u>17.10</u>	<u>17.48</u>	<u>17.10</u>
<u>46.44</u>	<u>48.58</u>	<u>49.08</u>	Total	<u>47.58</u>	<u>48.58</u>	<u>47.70</u>

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

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

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

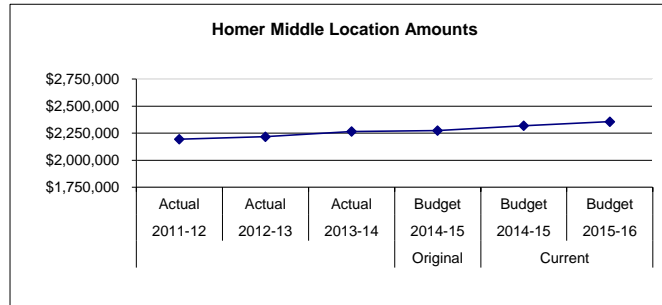


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,045,163	\$ 1,045,227	\$ 1,075,740	3100 Certificated Salaries	\$ 1,111,203	\$ 1,095,831	\$ 1,144,220	\$ 48,389	4
314,074	328,557	343,064	3200 Non-Certificated Salaries	333,345	348,199	332,065	(16,134)	(5)
567,452	585,851	622,123	3500 Employee Benefits	659,803	680,161	715,379	35,218	5
<u>1,926,689</u>	<u>1,959,635</u>	<u>2,040,927</u>	Subtotal - Personnel Services	<u>2,104,351</u>	<u>2,124,191</u>	<u>2,191,664</u>	<u>67,473</u>	<u>3</u>
-	200	-	4100 Professional and Technical Services	-	-	-	-	-
2,433	2,598	1,190	4200 Staff Travel	1,000	884	1,500	616	70
4,672	3,211	4,125	4250 Student Travel	-	4,878	-	(4,878)	(100)
8,057	11,259	11,108	4300 Utility Services	13,900	9,590	13,900	4,310	45
151,790	159,753	123,960	4350 Energy	112,077	110,892	113,000	2,108	2
10,209	4,572	3,584	4400 Other Purchased Services	11,694	9,740	3,786	(5,954)	(61)
78,616	61,888	48,794	4500 Supplies, Materials, and Media	29,920	48,198	31,112	(17,086)	(35)
706	714	934	4900 Other Expenses	1,327	1,459	1,327	(132)	(9)
<u>256,483</u>	<u>244,195</u>	<u>193,695</u>	Subtotal - Other	<u>169,918</u>	<u>185,641</u>	<u>164,625</u>	<u>(21,016)</u>	<u>(11)</u>
<u>10,951</u>	<u>13,834</u>	<u>31,410</u>	5100 Equipment	<u>-</u>	<u>9,254</u>	<u>-</u>	<u>(9,254)</u>	<u>(100)</u>
<u>\$ 2,194,123</u>	<u>\$ 2,217,664</u>	<u>\$ 2,266,032</u>	Location Totals	<u>\$ 2,274,269</u>	<u>\$ 2,319,086</u>	<u>\$ 2,356,289</u>	<u>\$ 37,203</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
190.00	182.00	186.00	Enrollment in ADM (7-8)	179.00	194.00	191.00

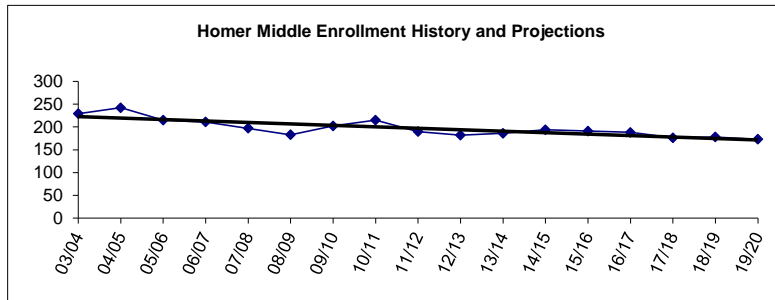
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.75	11.25	10.75	Teacher (Includes Quest)	10.75	10.75	11.25
0.50	0.50	0.73	Specialist*	0.73	0.50	0.50
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>16.25</u>	<u>15.75</u>	<u>15.48</u>	Certificated Subtotal	<u>15.48</u>	<u>15.25</u>	<u>15.75</u>
3.52	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	0.83	0.77	Nurse***	0.77	0.75	0.75
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>8.65</u>	<u>8.23</u>	<u>8.17</u>	Non-Certificated Subtotal	<u>8.17</u>	<u>8.15</u>	<u>8.15</u>
<u>24.90</u>	<u>23.98</u>	<u>23.65</u>	Total	<u>23.65</u>	<u>23.40</u>	<u>23.90</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.

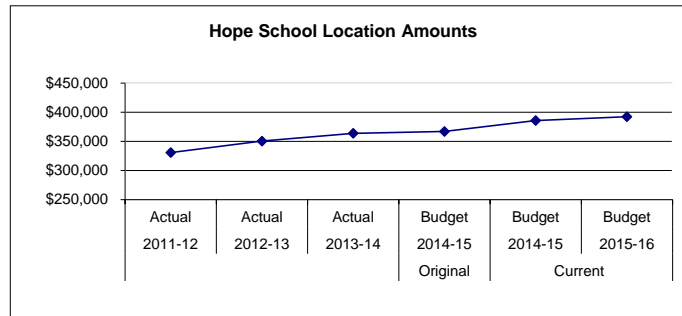


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 80,610	\$ 106,031	\$ 143,139	3100 Certificated Salaries	\$ 151,423	\$ 163,066	\$ 167,534	\$ 4,468	3
62,904	64,338	46,468	3200 Non-Certificated Salaries	49,558	44,139	46,817	2,678	6
87,050	93,016	96,011	3500 Employee Benefits	99,354	95,573	111,419	15,846	17
<u>230,564</u>	<u>263,385</u>	<u>285,618</u>	Subtotal - Personnel Services	<u>300,335</u>	<u>302,778</u>	<u>325,770</u>	<u>22,992</u>	<u>8</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,266	2,512	2,671	4200 Staff Travel	3,350	3,520	3,350	(170)	(5)
176	-	-	4250 Student Travel	-	-	-	-	-
11,796	11,689	13,653	4300 Utility Services	14,699	17,343	14,450	(2,893)	(17)
43,955	45,374	51,361	4350 Energy	43,167	38,943	42,500	3,557	9
71	988	455	4400 Other Purchased Services	746	391	1,051	660	169
35,580	13,917	8,588	4500 Supplies, Materials, and Media	3,779	21,442	4,272	(17,170)	(80)
477	785	820	4900 Other Expenses	911	491	911	420	86
<u>95,321</u>	<u>75,265</u>	<u>77,548</u>	Subtotal - Other	<u>66,652</u>	<u>82,130</u>	<u>66,534</u>	<u>(15,596)</u>	<u>(19)</u>
5,000	11,806	620	5100 Equipment	-	799	-	(799)	-
<u>\$ 330,885</u>	<u>\$ 350,456</u>	<u>\$ 363,786</u>	Location Totals	<u>\$ 366,987</u>	<u>\$ 385,707</u>	<u>\$ 392,304</u>	<u>\$ 6,597</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
12.00	17.00	18.00	Enrollment in ADM (K-12)	15.00	22.00	22.00

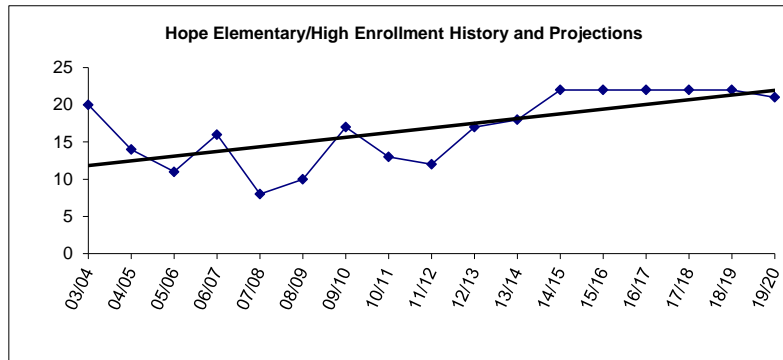
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
1.10	1.30	2.06	Teacher (Includes Quest)	2.06	2.10	2.10
-	-	-	Specialist*	-	-	0.15
-	-	-	Special Ed Teacher**	-	0.15	-
<u>1.30</u>	<u>1.50</u>	<u>2.26</u>	Certificated Subtotal	<u>2.26</u>	<u>2.45</u>	<u>2.45</u>
-	-	-	Special Ed Aide	-	-	-
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.44	-	Aide	-	-	-
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>1.86</u>	<u>1.42</u>	Non-Certificated Subtotal	<u>1.42</u>	<u>1.42</u>	<u>1.42</u>
<u><u>3.60</u></u>	<u><u>3.36</u></u>	<u><u>3.68</u></u>	Total	<u><u>3.68</u></u>	<u><u>3.87</u></u>	<u><u>3.87</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.



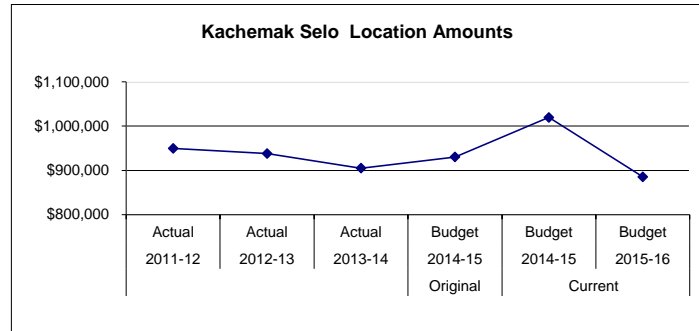
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 56 Kachemak Selo Elementary / High

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 423,010	\$ 380,637	\$ 364,564	3100 Certificated Salaries	\$ 382,019	\$ 405,934	\$ 335,566	\$ (70,368)	(17)
134,991	158,147	158,536	3200 Non-Certificated Salaries	162,311	171,281	166,753	(4,528)	(3)
249,252	259,585	269,343	3500 Employee Benefits	279,397	300,963	277,406	(23,557)	(8)
<u>807,253</u>	<u>798,369</u>	<u>792,443</u>	Subtotal - Personnel Services	<u>823,727</u>	<u>878,178</u>	<u>779,725</u>	<u>(98,453)</u>	<u>(11)</u>
750	-	-	4100 Professional and Technical Services	-	-	-	-	-
20,308	19,711	18,813	4200 Staff Travel	22,200	22,200	22,200	-	-
300	-	-	4250 Student Travel	-	-	-	-	-
3,379	3,503	5,652	4300 Utility Services	8,970	7,695	8,570	875	11
14,973	15,014	15,784	4350 Energy	14,533	15,784	14,000	(1,784)	(11)
50,611	51,870	50,638	4400 Other Purchased Services	51,001	51,001	51,696	695	1
46,007	33,145	19,129	4500 Supplies, Materials, and Media	8,744	41,624	8,211	(33,413)	(80)
845	847	954	4900 Other Expenses	922	847	922	75	9
<u>137,173</u>	<u>124,090</u>	<u>110,970</u>	Subtotal - Other	<u>106,370</u>	<u>139,151</u>	<u>105,599</u>	<u>(33,552)</u>	<u>(24)</u>
5,179	15,608	1,497	5100 Equipment	-	2,178	-	(2,178)	(100)
<u>\$ 949,605</u>	<u>\$ 938,067</u>	<u>\$ 904,910</u>	Location Totals	<u>\$ 930,097</u>	<u>\$ 1,019,507</u>	<u>\$ 885,324</u>	<u>\$ (134,183)</u>	<u>(13)</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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 56 Kachemak Selo Elementary / High

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
75.00	64.00	63.00	Enrollment in ADM (K-12)	64.00	58.00	56.00

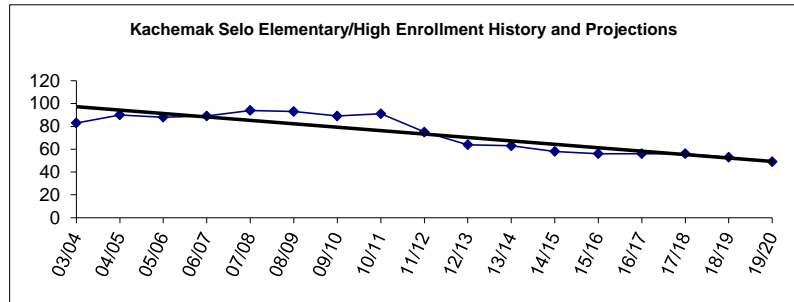
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.00	5.00	5.00	Teacher (Includes Quest)	5.00	5.38	4.00
-	-	0.10	Specialist*	0.10	0.17	0.17
0.40	0.30	0.30	Special Ed Teacher**	0.30	0.32	0.32
<u>6.90</u>	<u>5.80</u>	<u>5.90</u>	Certificated Subtotal	<u>5.90</u>	<u>6.37</u>	<u>4.99</u>
-	-	-	Special Ed Aide	-	-	-
2.51	2.64	2.64	Aide	2.64	2.64	2.64
0.20	-	0.20	Nurse***	0.20	0.20	0.20
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>4.34</u>	<u>4.27</u>	<u>4.47</u>	Non-Certificated Subtotal	<u>4.47</u>	<u>4.47</u>	<u>4.47</u>
<u>11.24</u>	<u>10.07</u>	<u>10.37</u>	Total	<u>10.37</u>	<u>10.84</u>	<u>9.46</u>

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

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

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

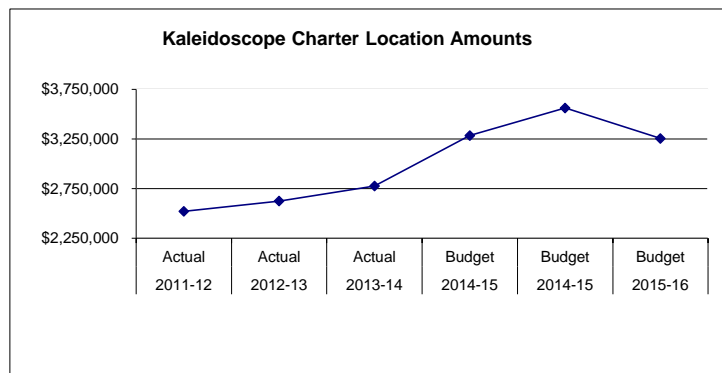


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,219,132	\$ 1,166,882	\$ 1,274,442	3100 Certificated Salaries	\$ 1,280,234	\$ 1,318,774	\$ 1,349,669	\$ 30,895	2
296,223	321,870	346,063	3200 Non-Certificated Salaries	363,732	368,132	352,044	(16,088)	(4)
588,941	600,873	675,091	3500 Employee Benefits	743,780	762,571	791,840	29,269	4
<u>2,104,296</u>	<u>2,089,625</u>	<u>2,295,596</u>	Subtotal - Personnel Services	<u>2,387,746</u>	<u>2,449,477</u>	<u>2,493,553</u>	<u>44,076</u>	<u>2</u>
36,826	50,829	44,253	4100 Professional and Technical Services	42,500	41,174	31,300	(9,874)	(24)
9,157	12,700	11,678	4200 Staff Travel	500	16,687	-	(16,687)	(100)
9,103	5,247	4,768	4250 Student Travel	-	7,258	-	(7,258)	(100)
6,546	6,637	7,164	4300 Utility Services	8,000	7,297	5,000	(2,297)	(31)
69,556	71,867	70,313	4350 Energy	75,000	75,000	69,065	(5,935)	(8)
6,694	8,399	7,968	4400 Other Purchased Services	4,276	545,280	3,000	(542,280)	(99)
123,122	151,678	136,330	4500 Supplies, Materials, and Media	24,997	79,709	24,145	(55,564)	(70)
436	-	403	4900 Other Expenses	77,667	236,658	7,486	(229,172)	(97)
-	-	-	4900 Other Expenses - Additional Allowable	551,560	45	521,930	521,885	100
118,794	120,323	129,501	4950 Indirect Costs	114,518	105,542	101,655	(3,887)	(4)
<u>380,234</u>	<u>427,680</u>	<u>412,378</u>	Subtotal - Other	<u>899,018</u>	<u>1,114,650</u>	<u>763,581</u>	<u>(341,195)</u>	<u>(31)</u>
<u>39,003</u>	<u>109,739</u>	<u>69,806</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,523,533</u>	<u>\$ 2,627,044</u>	<u>\$ 2,777,780</u>	Location Totals	<u>\$ 3,286,764</u>	<u>\$ 3,564,127</u>	<u>\$ 3,257,134</u>	<u>\$ (306,993)</u>	<u>(9)</u>



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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 63 Kaleidoscope Charter School

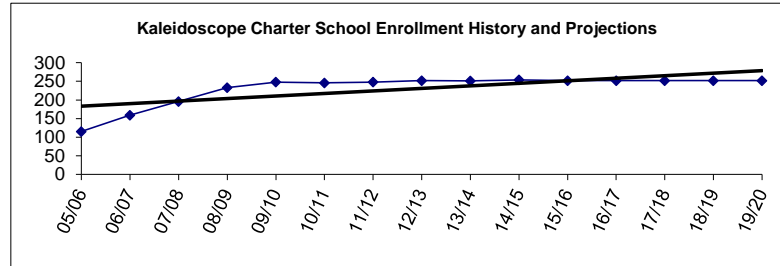
2011-12 Actual	2011-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
248.00	252.00	251.00	Enrollment in ADM (1 - 3)	252.00	254.00	252.00
<u>FTE's Included In Current Budget</u>						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.10	13.75	14.95	Teacher (Includes Quest)	14.95	15.09	15.09
0.50	0.50	0.60	Specialist*	0.60	0.60	0.60
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>16.60</u>	<u>16.25</u>	<u>17.55</u>	Certificated Subtotal	<u>17.55</u>	<u>17.69</u>	<u>17.69</u>
3.76	4.26	4.38	Aide	4.38	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
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>8.58</u>	<u>9.08</u>	<u>9.20</u>	Non-Certificated Subtotal	<u>9.20</u>	<u>9.20</u>	<u>9.20</u>
<u>25.18</u>	<u>25.33</u>	<u>26.75</u>	Total	<u>26.75</u>	<u>26.89</u>	<u>26.89</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

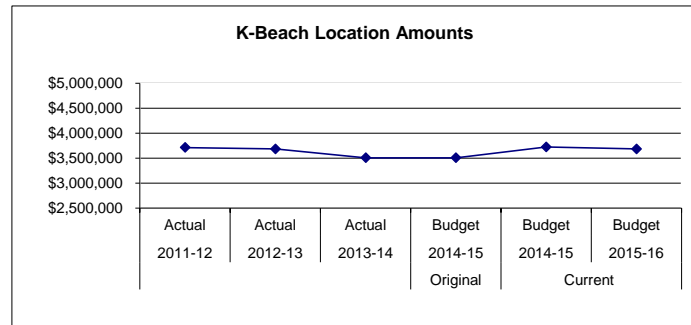


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,976,818	\$ 2,001,592	\$ 1,925,240	3100 Certificated Salaries	\$ 1,919,459	\$ 1,939,946	\$ 1,939,118	\$ (828)	(0)
465,751	448,937	385,013	3200 Non-Certificated Salaries	398,676	438,793	435,812	(2,981)	(1)
1,005,681	1,007,683	957,616	3500 Employee Benefits	1,019,238	1,072,487	1,143,128	70,641	7
<u>3,448,250</u>	<u>3,458,212</u>	<u>3,267,869</u>	Subtotal - Personnel Services	<u>3,337,373</u>	<u>3,451,226</u>	<u>3,518,058</u>	<u>66,832</u>	<u>2</u>
2,000	-	-	4100 Professional and Technical Services	-	-	-	-	-
867	760	6	4200 Staff Travel	750	-	750	750	-
8,747	8,620	12,388	4300 Utility Services	14,650	14,152	14,650	498	4
100,274	101,702	108,356	4350 Energy	98,964	112,577	100,000	(12,577)	(11)
7,057	6,668	6,706	4400 Other Purchased Services	6,249	5,903	5,917	14	0
141,607	106,625	106,485	4500 Supplies, Materials, and Media	47,724	135,996	44,648	(91,348)	(67)
1,489	1,558	900	4900 Other Expenses	1,539	795	1,539	744	94
<u>262,041</u>	<u>225,933</u>	<u>234,841</u>	Subtotal - Other	<u>169,876</u>	<u>269,423</u>	<u>167,504</u>	<u>(101,919)</u>	<u>(38)</u>
<u>3,274</u>	<u>1,524</u>	<u>4,021</u>	5100 Equipment	-	2,914	-	(2,914)	(100)
<u>\$ 3,713,565</u>	<u>\$ 3,685,669</u>	<u>\$ 3,506,731</u>	Location Totals	<u>\$ 3,507,249</u>	<u>\$ 3,723,563</u>	<u>\$ 3,685,562</u>	<u>\$ (38,001)</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
405.00	374.00	389.00	Enrollment in ADM (K-6)	375.00	389.00	383.00

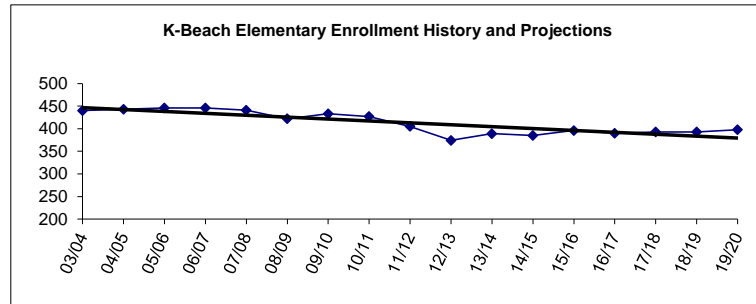
FTE's Included In Current Budget

2.00	1.40	1.00	Administrator	1.00	1.00	1.00
23.53	22.50	21.50	Teacher (Includes Quest)	21.00	22.00	21.50
1.20	2.16	1.30	Specialist*	1.30	1.34	1.34
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>29.73</u>	<u>29.06</u>	<u>26.80</u>	Certificated Subtotal	<u>26.30</u>	<u>27.34</u>	<u>26.84</u>
6.89	5.26	4.57	Special Ed Aide	4.57	6.02	6.02
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
3.50	3.00	3.00	Custodian	3.00	3.00	3.00
<u>13.21</u>	<u>11.08</u>	<u>10.39</u>	Non-Certificated Subtotal	<u>10.39</u>	<u>11.84</u>	<u>11.84</u>
<u>42.94</u>	<u>40.14</u>	<u>37.19</u>	Total	<u>36.69</u>	<u>39.18</u>	<u>38.68</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.

** "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.



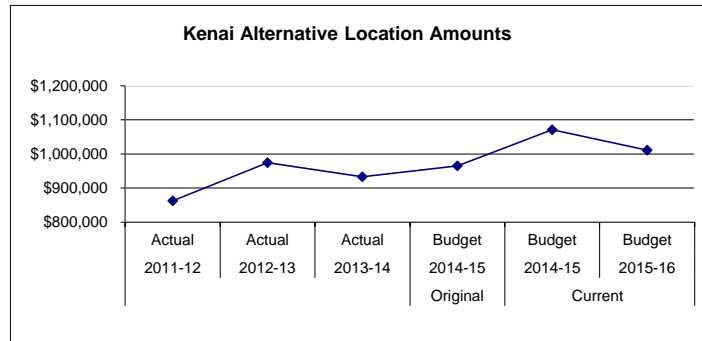
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 67 Kenai Alternative High School

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 450,280	\$ 504,461	\$ 496,834	3100 Certificated Salaries	\$ 506,221	\$ 514,230	\$ 534,839	\$ 20,609	4
81,774	112,791	87,246	3200 Non-Certificated Salaries	91,138	140,097	88,063	(52,034)	(37)
197,926	236,799	221,517	3500 Employee Benefits	244,861	286,536	269,167	(17,369)	(6)
<u>729,980</u>	<u>854,051</u>	<u>805,597</u>	Subtotal - Personnel Services	<u>842,220</u>	<u>940,863</u>	<u>892,069</u>	<u>(48,794)</u>	(5)
40,000	40,000	40,300	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
-	102	738	4200 Staff Travel	500	500	750	250	50
6,703	8,658	10,855	4300 Utility Services	11,438	11,775	11,438	(337)	(3)
55,257	52,741	60,625	4350 Energy	55,522	62,181	54,000	(8,181)	(13)
446	521	473	4400 Other Purchased Services	1,567	1,567	1,321	(246)	(16)
22,731	12,231	11,139	4500 Supplies, Materials, and Media	12,648	12,680	10,409	(2,271)	(18)
1,469	1,386	1,474	4900 Other Expenses	1,536	1,536	1,536	-	-
<u>126,606</u>	<u>115,639</u>	<u>125,604</u>	Subtotal - Other	<u>123,211</u>	<u>130,239</u>	<u>119,454</u>	<u>(11,035)</u>	(8)
<u>6,430</u>	<u>4,951</u>	<u>1,664</u>	5100 Equipment	-	85	-	(85)	-
<u>\$ 863,016</u>	<u>\$ 974,641</u>	<u>\$ 932,865</u>	Location Totals	<u>\$ 965,431</u>	<u>\$ 1,071,187</u>	<u>\$ 1,011,523</u>	<u>\$ (59,914)</u>	(6)



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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 67 Kenai Alternative High School

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
92.00	83.00	90.00	Enrollment in ADM (9-12)	85.00	73.00	60.00

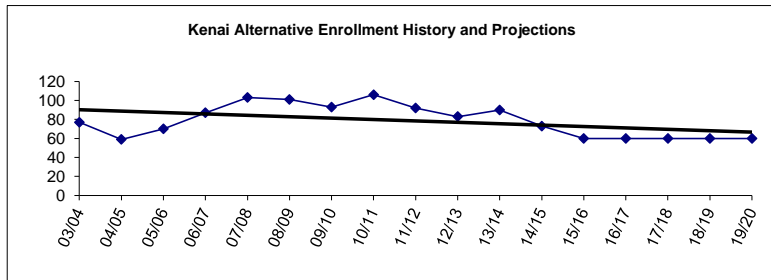
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.50	Teacher (Includes Quest)	4.50	4.50	4.75
-	0.56	0.34	Specialist*	0.34	0.40	0.40
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.00</u>	<u>6.56</u>	<u>6.34</u>	Certificated Subtotal	<u>6.34</u>	<u>6.40</u>	<u>6.65</u>
-	-	-	Special Ed Aide	-	-	-
0.18	0.18	0.18	Nurse***	0.18	-	0.18
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.93	1.00	0.93	Custodian	1.00	0.93	0.93
<u>2.11</u>	<u>2.18</u>	<u>2.11</u>	Non-Certificated Subtotal	<u>2.18</u>	<u>1.93</u>	<u>2.11</u>
<u>8.11</u>	<u>8.74</u>	<u>8.45</u>	Total	<u>8.52</u>	<u>8.33</u>	<u>8.76</u>

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

** "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.

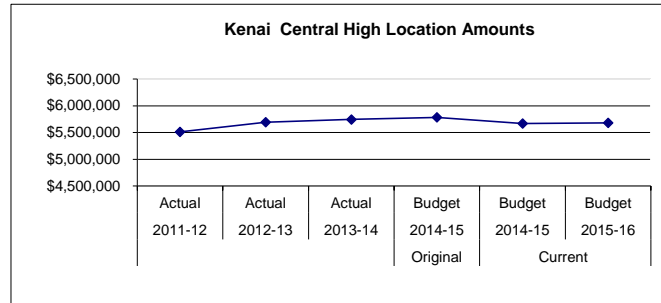


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 2,814,104	\$ 2,876,252	\$ 2,890,908	3100 Certificated Salaries	\$ 2,926,673	\$ 2,836,650	\$ 2,851,383	\$ 14,733	1
604,159	660,704	646,263	3200 Non-Certificated Salaries	674,369	623,898	621,250	(2,648)	(0)
1,254,848	1,330,895	1,399,694	3500 Employee Benefits	1,522,706	1,452,709	1,573,916	121,207	8
<u>4,673,111</u>	<u>4,867,851</u>	<u>4,936,865</u>	Subtotal - Personnel Services	<u>5,123,748</u>	<u>4,913,257</u>	<u>5,046,549</u>	<u>133,292</u>	<u>3</u>
-	-	1,807	4100 Professional and Technical Services	-	-	-	-	-
11,589	7,253	7,294	4200 Staff Travel	5,000	7,796	7,500	(296)	(4)
38,766	30,425	31,402	4250 Student Travel	-	35,041	-	(35,041)	(100)
43,050	46,542	44,612	4300 Utility Services	41,230	45,484	41,230	(4,254)	(9)
474,808	450,795	447,605	4350 Energy	464,945	476,925	456,183	(20,742)	(4)
26,557	27,624	18,970	4400 Other Purchased Services	33,371	21,085	17,384	(3,701)	(18)
203,959	197,969	204,850	4500 Supplies, Materials, and Media	105,482	132,374	103,549	(28,825)	(22)
6,797	7,662	9,090	4900 Other Expenses	10,441	7,247	10,441	3,194	44
<u>805,526</u>	<u>768,270</u>	<u>765,630</u>	Subtotal - Other	<u>660,469</u>	<u>725,952</u>	<u>636,287</u>	<u>(89,665)</u>	<u>(12)</u>
<u>35,769</u>	<u>56,343</u>	<u>42,158</u>	5100 Equipment	-	31,045	-	(31,045)	(100)
<u>\$ 5,514,406</u>	<u>\$ 5,692,464</u>	<u>\$ 5,744,653</u>	Location Totals	<u>\$ 5,784,217</u>	<u>\$ 5,670,254</u>	<u>\$ 5,682,836</u>	<u>\$ 12,582</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
514.00	511.00	518.00	Enrollment in ADM (9-12)	546.00	469.00	511.00

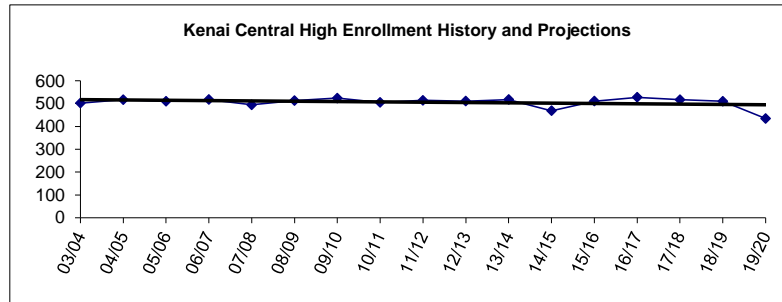
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.90	25.90	27.00	Teacher (Includes Quest)	27.00	27.10	26.60
3.80	3.90	3.45	Specialist*	3.45	3.30	3.30
6.00	6.50	6.20	Special Ed Teacher**	6.20	6.28	6.28
<u>38.70</u>	<u>38.30</u>	<u>38.65</u>	Certificated Subtotal	<u>38.65</u>	<u>38.68</u>	<u>38.18</u>
0.88	1.76	1.88	Special Ed Aide	1.88	0.88	0.88
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.95	0.96	0.96	Nurse***	0.96	0.95	0.95
5.00	5.00	5.00	Support	5.00	5.00	5.00
6.50	6.50	6.50	Custodian	6.50	6.50	6.50
<u>13.77</u>	<u>14.66</u>	<u>14.78</u>	Non-Certificated Subtotal	<u>14.78</u>	<u>13.77</u>	<u>13.77</u>
<u>52.47</u>	<u>52.96</u>	<u>53.43</u>	Total	<u>53.43</u>	<u>52.45</u>	<u>51.95</u>

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

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

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

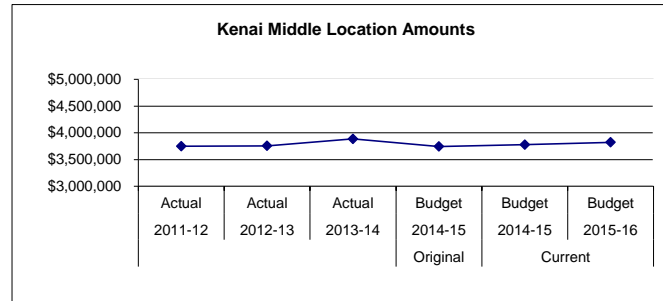


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 2,025,351	\$ 1,992,650	\$ 2,052,111	3100 Certificated Salaries	\$ 2,029,772	\$ 1,993,088	\$ 2,041,322	\$ 48,234	2
449,880	446,610	424,197	3200 Non-Certificated Salaries	428,693	415,397	403,750	(11,647)	(3)
949,420	964,334	1,020,250	3500 Employee Benefits	1,041,999	1,066,228	1,120,495	54,267	5
<u>3,424,651</u>	<u>3,403,594</u>	<u>3,496,558</u>	Subtotal - Personnel Services	<u>3,500,464</u>	<u>3,474,713</u>	<u>3,565,567</u>	<u>90,854</u>	3
981	-	500	4100 Professional and Technical Services	-	-	-	-	-
1,275	1,268	1,115	4200 Staff Travel	750	1,047	1,000	(47)	(4)
6,366	3,564	6,023	4250 Student Travel	-	6,668	-	(6,668)	(100)
10,280	11,468	15,302	4300 Utility Services	11,406	13,511	11,406	(2,105)	(16)
174,417	176,471	194,076	4350 Energy	175,182	195,486	187,000	(8,486)	(4)
9,101	7,627	6,732	4400 Other Purchased Services	6,388	7,806	5,966	(1,840)	(24)
112,445	116,209	139,812	4500 Supplies, Materials, and Media	49,519	68,805	51,813	(16,992)	(25)
1,553	1,643	1,704	4900 Other Expenses	2,833	1,799	2,833	1,034	57
<u>316,418</u>	<u>318,250</u>	<u>365,264</u>	Subtotal - Other	<u>246,078</u>	<u>295,122</u>	<u>260,018</u>	<u>(35,104)</u>	(12)
<u>8,931</u>	<u>35,722</u>	<u>25,780</u>	5100 Equipment	-	8,341	-	(8,341)	(100)
<u>\$ 3,750,000</u>	<u>\$ 3,757,566</u>	<u>\$ 3,887,602</u>	Location Totals	<u>\$ 3,746,542</u>	<u>\$ 3,778,176</u>	<u>\$ 3,825,585</u>	<u>\$ 47,409</u>	1



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
357.00	367.00	348.00	Enrollment in ADM (6-8)	363.00	377.00	363.00

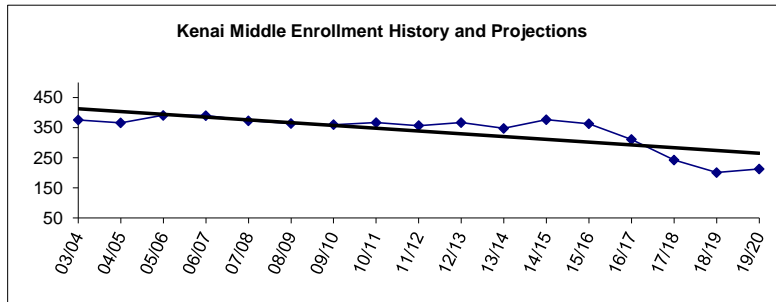
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.00	19.50	19.50	Teacher (Includes Quest)	18.50	20.00	19.50
2.45	1.95	2.18	Specialist*	2.18	2.40	2.40
4.00	3.50	3.22	Special Ed Teacher**	3.22	3.00	3.00
<u>28.45</u>	<u>26.95</u>	<u>26.90</u>	Certificated Subtotal	<u>25.90</u>	<u>27.40</u>	<u>26.90</u>
4.40	3.52	3.52	Special Ed Aide	3.52	2.64	2.64
0.88	0.44	0.88	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	2.50	2.50	Support	2.00	2.50	2.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>12.16</u>	<u>10.84</u>	<u>11.28</u>	Non-Certificated Subtotal	<u>10.78</u>	<u>10.40</u>	<u>10.40</u>
<u><u>40.61</u></u>	<u><u>37.79</u></u>	<u><u>38.18</u></u>	Total	<u><u>36.68</u></u>	<u><u>37.80</u></u>	<u><u>37.30</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.

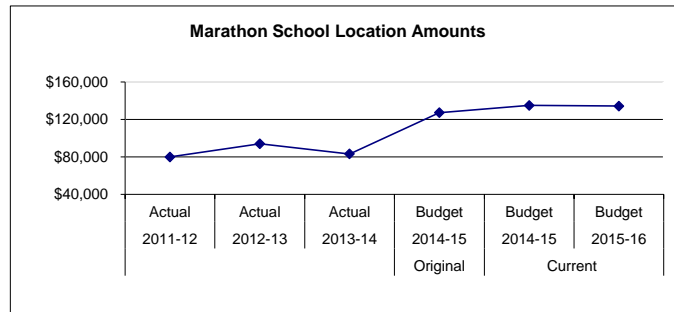


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 53,645	\$ 66,672	\$ 59,998	3100 Certificated Salaries	\$ 91,212	\$ 97,291	\$ 95,474	\$ (1,817)	(2)
350	110	473	3200 Non-Certificated Salaries	260	-	260	260	100
21,090	23,372	17,974	3500 Employee Benefits	30,340	31,214	32,921	1,707	5
<u>75,085</u>	<u>90,154</u>	<u>78,445</u>	Subtotal - Personnel Services	<u>121,812</u>	<u>128,505</u>	<u>128,655</u>	<u>150</u>	<u>0</u>
-	-	44	4200 Staff Travel	-	-	-	-	-
3,828	3,629	3,858	4300 Utility Services	3,800	4,753	3,800	(953)	(20)
101	108	146	4400 Other Purchased Services	137	137	137	-	-
793	65	601	4500 Supplies, Materials, and Media	1,498	1,498	1,582	84	6
<u>4,722</u>	<u>3,802</u>	<u>4,649</u>	Subtotal - Other	<u>5,435</u>	<u>6,388</u>	<u>5,519</u>	<u>(869)</u>	<u>(14)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 79,807</u>	<u>\$ 93,956</u>	<u>\$ 83,094</u>	Location Totals	<u>\$ 127,247</u>	<u>\$ 134,893</u>	<u>\$ 134,174</u>	<u>\$ (719)</u>	<u>(1)</u>



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
5.00	5.00	6.00	Enrollment in ADM (7-12)	10.00	9.00	10.00

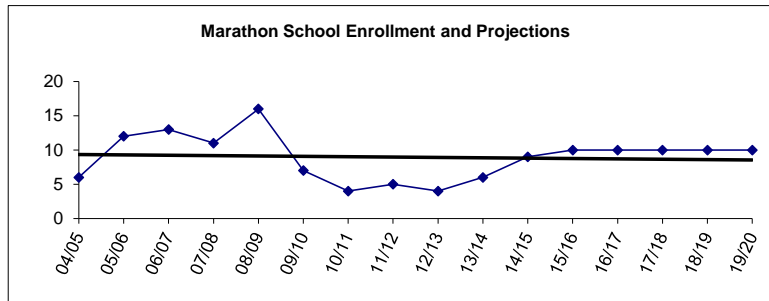
FTE's Included In Current Budget

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

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

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

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

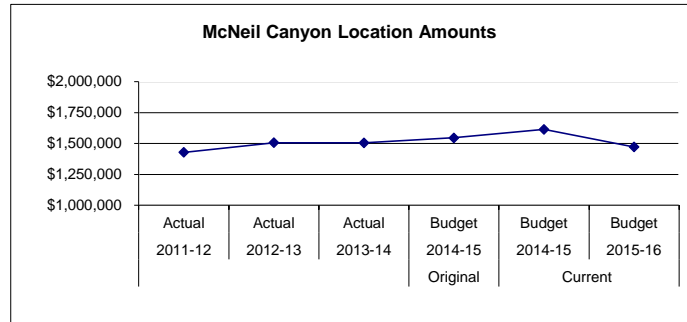


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 766,934	\$ 784,564	\$ 805,968	3100 Certificated Salaries	\$ 824,409	\$ 835,734	\$ 758,688	\$ (77,046)	(9)
137,906	189,169	158,495	3200 Non-Certificated Salaries	162,617	181,548	188,871	7,323	4
343,038	376,244	398,640	3500 Employee Benefits	418,419	446,091	437,986	(8,105)	(2)
<u>1,247,878</u>	<u>1,349,977</u>	<u>1,363,103</u>	Subtotal - Personnel Services	<u>1,405,445</u>	<u>1,463,373</u>	<u>1,385,545</u>	<u>(77,828)</u>	(5)
410	-	-	4100 Professional and Technical Services	-	-	-	-	-
747	932	535	4200 Staff Travel	1,000	465	1,000	535	115
241	-	264	4250 Student Travel	-	-	-	-	-
6,004	6,124	6,521	4300 Utility Services	7,850	7,997	7,850	(147)	(2)
115,439	109,915	93,510	4350 Energy	111,125	82,964	60,000	(22,964)	(28)
2,853	2,775	2,159	4400 Other Purchased Services	2,260	2,589	2,046	(543)	(21)
53,348	35,793	38,594	4500 Supplies, Materials, and Media	17,230	55,362	14,962	(40,400)	(73)
757	737	700	4900 Other Expenses	800	720	800	80	11
<u>179,799</u>	<u>156,276</u>	<u>142,283</u>	Subtotal - Others	<u>140,265</u>	<u>150,097</u>	<u>86,658</u>	<u>(63,439)</u>	(42)
996	-	-	5100 Equipment	-	180	-	(180)	-
<u>\$ 1,428,673</u>	<u>\$ 1,506,253</u>	<u>\$ 1,505,386</u>	Location Totals	<u>\$ 1,545,710</u>	<u>\$ 1,613,650</u>	<u>\$ 1,472,203</u>	<u>\$ (141,447)</u>	(9)



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
126.00	136.00	131.00	Enrollment in ADM (K-6)	133.00	120.00	113.00

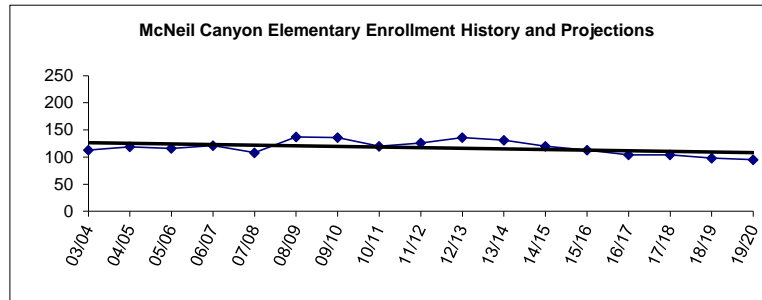
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
9.00	9.00	9.50	Teacher (Includes Quest)	9.50	9.50	8.00
-	-	-	Specialist*	-	-	-
1.00	0.90	0.90	Special Ed Teacher**	0.90	1.00	1.00
<u>10.50</u>	<u>10.40</u>	<u>10.90</u>	Certificated Subtotal	<u>10.90</u>	<u>11.00</u>	<u>9.50</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>14.35</u>	<u>14.25</u>	<u>14.75</u>	Total	<u>14.75</u>	<u>14.85</u>	<u>13.35</u>

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

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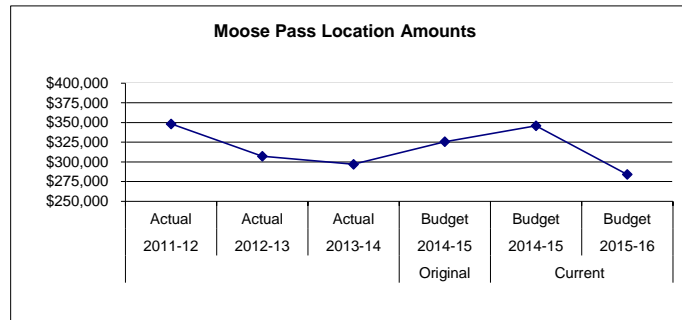


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 105,768	\$ 97,726	\$ 97,850	3100 Certificated Salaries	\$ 104,158	\$ 104,048	\$ 103,260	\$ (788)	(1)
66,182	61,216	52,407	3200 Non-Certificated Salaries	69,290	70,937	45,075	(25,862)	(36)
88,768	83,804	79,130	3500 Employee Benefits	92,695	107,239	77,922	(29,317)	(27)
<u>260,718</u>	<u>242,746</u>	<u>229,387</u>	Subtotal - Personnel Services	<u>266,143</u>	<u>282,224</u>	<u>226,257</u>	<u>(55,967)</u>	(20)
895	1,434	1,138	4200 Staff Travel	1,250	1,250	1,250	-	-
20,848	17,015	21,062	4300 Utility Services	17,092	21,773	21,100	(673)	(3)
40,791	31,838	34,995	4350 Energy	36,838	25,785	32,000	6,215	24
195	560	260	4400 Other Purchased Services	746	746	637	(109)	(15)
24,432	13,192	9,260	4500 Supplies, Materials, and Media	3,277	13,840	2,423	(11,417)	(82)
253	255	263	4900 Other Expenses	253	383	253	(130)	(34)
<u>87,414</u>	<u>64,294</u>	<u>66,978</u>	Subtotal - Other	<u>59,456</u>	<u>63,777</u>	<u>57,663</u>	<u>(6,114)</u>	(10)
-	-	538	5100 Equipment	-	-	-	-	-
<u>\$ 348,132</u>	<u>\$ 307,040</u>	<u>\$ 296,903</u>	Location Totals	<u>\$ 325,599</u>	<u>\$ 346,001</u>	<u>\$ 283,920</u>	<u>\$ (62,081)</u>	(18)



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
18.00	17.00	16.00	Enrollment in ADM (K-8)	19.00	14.00	10.00

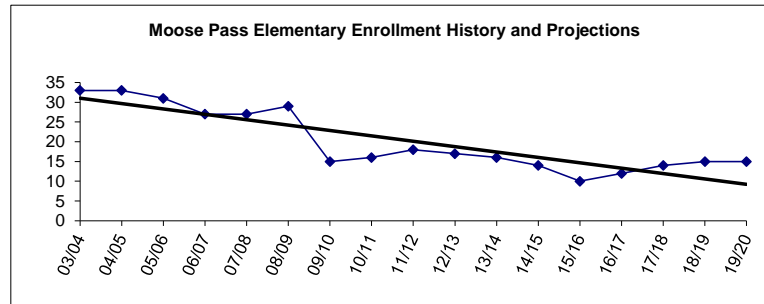
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
1.20	1.10	1.11	Teachers (includes Quest)	1.11	1.10	1.10
0.20	0.20	0.18	Specialists*	0.18	0.13	0.13
-	-	-	Special Ed Teachers**	-	0.02	0.02
<u>1.60</u>	<u>1.50</u>	<u>1.49</u>	Certificated Subtotal	<u>1.49</u>	<u>1.45</u>	<u>1.45</u>
-	-	-	Special Ed Aides	-	-	-
0.75	-	0.88	Aide	0.44	0.88	-
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.75	0.88	0.88	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.25
<u>2.04</u>	<u>1.42</u>	<u>2.30</u>	Non-Certificated Subtotal	<u>1.86</u>	<u>2.17</u>	<u>1.17</u>
<u><u>3.64</u></u>	<u><u>2.92</u></u>	<u><u>3.79</u></u>	Total	<u><u>3.35</u></u>	<u><u>3.62</u></u>	<u><u>2.62</u></u>

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

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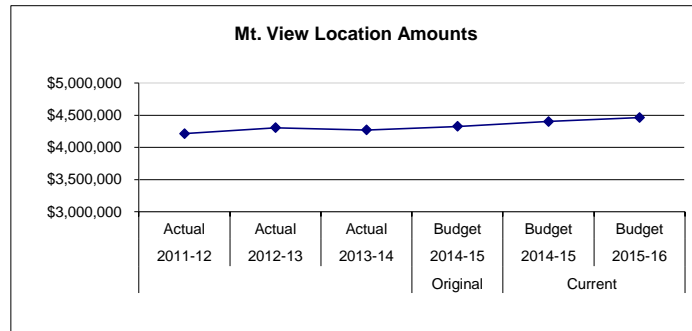


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 2,166,936	\$ 2,202,978	\$ 2,180,197	3100 Certificated Salaries	\$ 2,178,943	\$ 2,166,904	\$ 2,209,523	\$ 42,619	2
582,252	610,310	568,231	3200 Non-Certificated Salaries	611,505	600,360	615,299	14,939	2
1,163,558	1,238,270	1,267,830	3500 Employee Benefits	1,350,476	1,334,710	1,458,271	123,561	9
<u>3,912,746</u>	<u>4,051,558</u>	<u>4,016,258</u>	Subtotal - Personnel Services	<u>4,140,924</u>	<u>4,101,974</u>	<u>4,283,093</u>	<u>181,119</u>	<u>4</u>
-	967	826	4200 Staff Travel	1,173	1,173	1,000	(173)	(15)
10,269	11,393	11,151	4300 Utility Services	11,500	12,432	11,500	(932)	(7)
110,416	115,300	117,465	4350 Energy	110,066	121,481	110,000	(11,481)	(9)
8,381	9,820	7,820	4400 Other Purchased Services	6,427	6,572	6,423	(149)	(2)
164,699	108,766	112,950	4500 Supplies, Materials, and Media	53,455	156,173	49,401	(106,772)	(68)
2,120	1,500	1,400	4900 Other Expenses	1,786	1,881	1,786	(95)	(5)
<u>295,885</u>	<u>247,746</u>	<u>251,612</u>	Subtotal - Other	<u>184,407</u>	<u>299,712</u>	<u>180,110</u>	<u>(119,602)</u>	<u>(40)</u>
<u>4,967</u>	<u>6,156</u>	<u>2,180</u>	5100 Equipment	-	-	-	-	-
<u>\$ 4,213,598</u>	<u>\$ 4,305,460</u>	<u>\$ 4,270,050</u>	Location Totals	<u>\$ 4,325,331</u>	<u>\$ 4,401,686</u>	<u>\$ 4,463,203</u>	<u>\$ 61,517</u>	<u>1</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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 51 Mountain View Elementary

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
460.00	468.00	441.00	Enrollment in ADM (K-5)	433.00	445.00	433.00

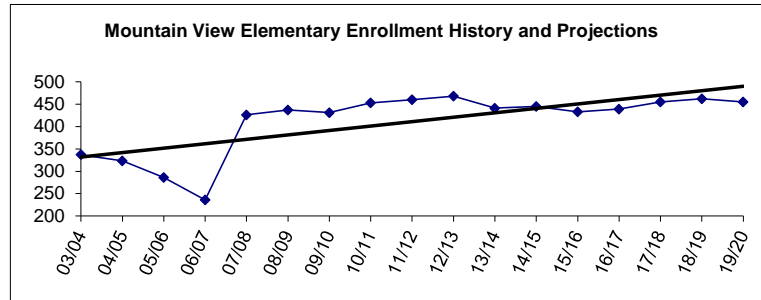
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
22.50	24.00	23.00	Teacher (Includes Quest)	22.00	22.00	22.50
3.00	2.80	3.01	Specialist *	3.01	2.60	2.60
6.00	6.00	6.00	Special Ed Teacher **	6.00	6.00	6.00
<u>33.50</u>	<u>34.80</u>	<u>34.01</u>	Certificated Subtotal	<u>33.01</u>	<u>32.60</u>	<u>33.10</u>
12.32	10.89	10.56	Special Ed Aide	10.56	10.56	10.56
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.94	0.94	0.88	Nurse ***	0.88	0.88	0.88
2.00	2.00	2.00	Support	2.00	2.00	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>19.20</u>	<u>17.77</u>	<u>17.38</u>	Non-Certificated Subtotal	<u>17.38</u>	<u>17.38</u>	<u>17.38</u>
<u>52.70</u>	<u>52.57</u>	<u>51.39</u>	Total	<u>50.39</u>	<u>49.98</u>	<u>50.48</u>

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

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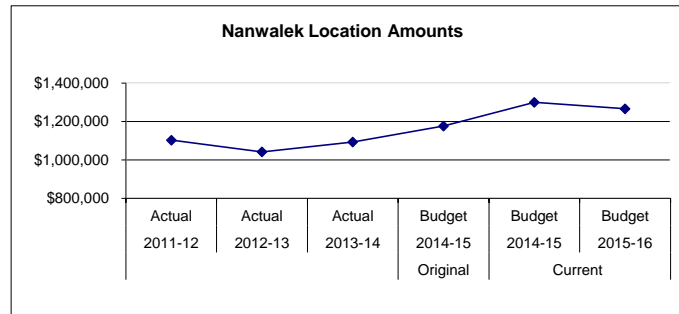


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 423,037	\$ 410,924	\$ 460,517	3100 Certificated Salaries	\$ 449,847	\$ 475,032	\$ 489,151	\$ 14,119	3
106,445	137,256	110,820	3200 Non-Certificated Salaries	137,929	182,201	145,293	(36,908)	(20)
232,068	260,360	250,710	3500 Employee Benefits	299,236	360,677	354,898	(5,779)	(2)
<u>761,550</u>	<u>808,540</u>	<u>822,047</u>	Subtotal - Personnel Services	<u>887,012</u>	<u>1,017,910</u>	<u>989,342</u>	<u>(28,568)</u>	(3)
2,649	256	5,003	4100 Professional and Technical Services	-	-	-	-	-
3,204	3,961	8,379	4200 Staff Travel	7,500	6,769	5,000	(1,769)	(26)
2,250	1,800	2,650	4250 Student Travel	-	4,000	-	(4,000)	(100)
114,675	112,583	110,907	4300 Utility Services	156,200	124,843	156,200	31,357	25
132,505	57,128	73,926	4350 Energy	90,093	66,901	75,250	8,349	12
14,635	16,138	21,369	4400 Other Purchased Services	17,369	24,493	21,719	(2,774)	(11)
65,341	32,361	36,334	4500 Supplies, Materials, and Media	12,700	44,406	12,763	(31,643)	(71)
5,911	6,320	7,432	4900 Other Expenses	5,620	5,620	5,620	-	-
<u>341,170</u>	<u>230,547</u>	<u>266,000</u>	Subtotal - Other	<u>289,482</u>	<u>277,032</u>	<u>276,552</u>	<u>(480)</u>	(0)
-	2,718	5,379	5100 Equipment	-	4,904	-	(4,904)	(100)
<u>\$ 1,102,720</u>	<u>\$ 1,041,805</u>	<u>\$ 1,093,426</u>	Location Totals	<u>\$ 1,176,494</u>	<u>\$ 1,299,846</u>	<u>\$ 1,265,894</u>	<u>\$ (33,952)</u>	(3)



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 34 Nanwalek Elementary / High

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
78.00	79.00	78.00	Enrollment in ADM (K-12)	80.00	79.00	80.00

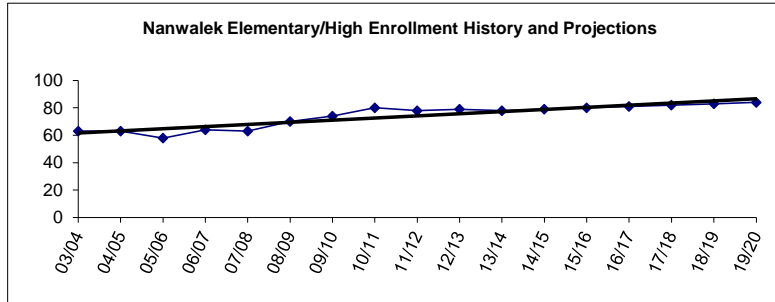
FTE's Included In Current Budget

0.50	0.50	0.80	Adminstrator	0.80	0.80	0.80
6.25	6.00	5.50	Teacher (Includes Quest)	5.50	5.70	5.70
-	-	0.30	Specialist*	0.30	0.30	0.30
0.25	0.40	0.90	Special Ed Teacher**	1.00	1.00	1.00
<u>7.00</u>	<u>6.90</u>	<u>7.50</u>	Certificated Subtotal	<u>7.60</u>	<u>7.80</u>	<u>7.80</u>
1.76	1.76	2.64	Special Ed Aide	1.76	1.76	0.88
0.20	0.15	0.15	Nurse***	0.15	0.15	0.15
-	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.84</u>	<u>3.79</u>	<u>4.67</u>	Non-Certificated Subtotal	<u>3.79</u>	<u>3.79</u>	<u>2.91</u>
<u>10.84</u>	<u>10.69</u>	<u>12.17</u>	Total	<u>11.39</u>	<u>11.59</u>	<u>10.71</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.

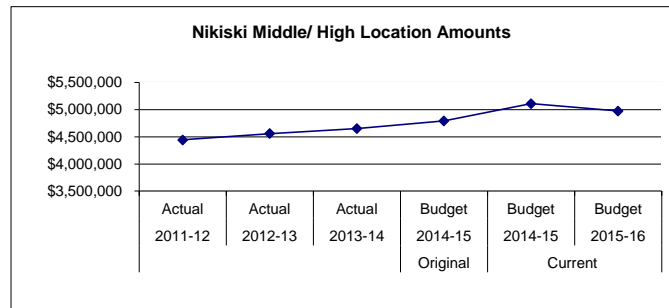


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 2,281,678	\$ 2,329,130	\$ 2,337,541	3100 Certificated Salaries	\$ 2,459,330	\$ 2,452,023	\$ 2,410,630	\$ (41,393)	(2)
517,340	554,608	561,837	3200 Non-Certificated Salaries	596,579	700,024	666,017	(34,007)	(5)
1,068,826	1,160,519	1,186,814	3500 Employee Benefits	1,315,354	1,376,577	1,450,325	73,748	5
<u>3,867,844</u>	<u>4,044,257</u>	<u>4,086,192</u>	Subtotal - Personnel Services	<u>4,371,263</u>	<u>4,528,624</u>	<u>4,526,972</u>	<u>(1,652)</u>	(0)
645	-	947	4100 Professional and Technical Services	-	-	-	-	-
4,786	4,021	3,094	4200 Staff Travel	2,500	6,859	5,000	(1,859)	(27)
24,370	19,456	18,280	4250 Student Travel	-	20,534	-	(20,534)	(100)
17,960	22,578	23,270	4300 Utility Services	22,714	23,572	22,714	(858)	(4)
311,687	282,425	338,511	4350 Energy	298,642	350,884	337,500	(13,384)	(4)
13,971	8,152	10,645	4400 Other Purchased Services	23,262	11,322	9,661	(1,661)	(15)
164,920	128,530	110,156	4500 Supplies, Materials, and Media	70,605	139,171	68,576	(70,595)	(51)
4,521	5,204	5,253	4900 Other Expenses	6,809	4,859	6,809	1,950	40
<u>542,860</u>	<u>470,366</u>	<u>510,156</u>	Subtotal - Other	<u>424,532</u>	<u>557,201</u>	<u>450,260</u>	<u>(106,941)</u>	(19)
33,974	46,936	55,352	5100 Equipment	-	27,553	-	(27,553)	(100)
<u>\$ 4,444,678</u>	<u>\$ 4,561,559</u>	<u>\$ 4,651,700</u>	Location Totals	<u>\$ 4,795,795</u>	<u>\$ 5,113,378</u>	<u>\$ 4,977,232</u>	<u>\$ (136,146)</u>	(3)



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
392.00	384.00	397.00	Enrollment in ADM (7-12)	389.00	399.00	393.00

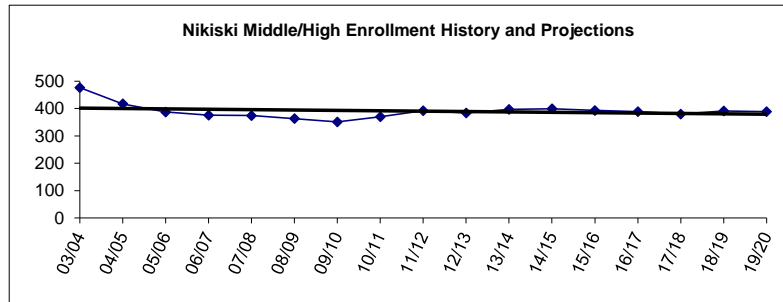
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.75	24.20	23.20	Teacher (Includes Quest)	24.45	23.95	22.95
2.25	1.71	1.70	Specialist*	1.70	2.20	2.20
6.00	5.00	5.00	Special Ed Teacher**	4.50	5.00	5.00
<u>34.00</u>	<u>32.91</u>	<u>31.90</u>	Certificated Subtotal	<u>32.65</u>	<u>33.15</u>	<u>32.15</u>
4.09	4.05	4.05	Special Ed Aide	4.05	6.16	6.16
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.25	3.01	3.14	Support	3.50	3.50	3.00
4.50	4.50	4.00	Custodian	4.50	4.50	4.00
<u>13.60</u>	<u>13.32</u>	<u>12.95</u>	Non-Certificated Subtotal	<u>13.81</u>	<u>15.92</u>	<u>14.92</u>
<u>47.60</u>	<u>46.23</u>	<u>44.85</u>	Total	<u>46.46</u>	<u>49.07</u>	<u>47.07</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.



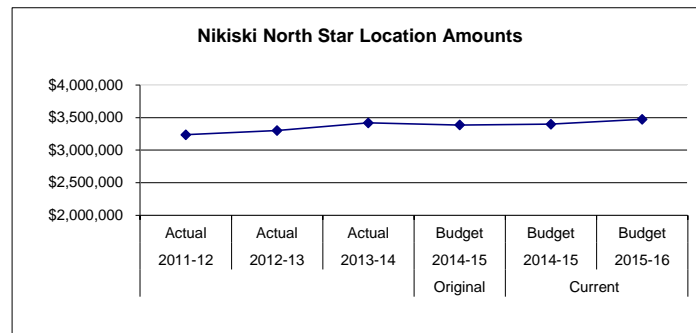
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 52 Nikiski North Star Elementary

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,665,052	\$ 1,702,889	\$ 1,758,054	3100 Certificated Salaries	\$ 1,712,218	\$ 1,713,006	\$ 1,776,321	\$ 63,315	4
386,595	446,041	438,274	3200 Non-Certificated Salaries	463,978	378,962	409,861	30,899	8
852,122	931,256	983,513	3500 Employee Benefits	1,018,918	982,836	1,083,872	101,036	10
<u>2,903,769</u>	<u>3,080,186</u>	<u>3,179,841</u>	Subtotal - Personnel Services	<u>3,195,114</u>	<u>3,074,804</u>	<u>3,270,054</u>	<u>195,250</u>	<u>6</u>
3,940	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,213	578	701	4200 Staff Travel	1,000	1,246	1,000	(246)	(20)
11,076	12,225	15,536	4300 Utility Services	16,163	16,693	16,163	(530)	(3)
131,300	119,145	147,883	4350 Energy	124,814	156,399	140,000	(16,399)	(10)
6,145	5,405	5,955	4400 Other Purchased Services	5,788	7,970	5,425	(2,545)	(32)
173,700	83,721	62,089	4500 Supplies, Materials, and Media	43,023	140,255	41,442	(98,813)	(70)
899	1,236	1,019	4900 Other Expenses	1,575	1,164	1,575	411	35
<u>328,273</u>	<u>222,310</u>	<u>233,183</u>	Subtotal - Other	<u>192,363</u>	<u>323,727</u>	<u>205,605</u>	<u>(118,122)</u>	<u>(36)</u>
4,668	163	5,911	5100 Equipment	-	913	-	(913)	(100)
<u>\$ 3,236,710</u>	<u>\$ 3,302,659</u>	<u>\$ 3,418,935</u>	Location Totals	<u>\$ 3,387,477</u>	<u>\$ 3,399,444</u>	<u>\$ 3,475,659</u>	<u>\$ 76,215</u>	<u>2</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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 52 Nikiski North Star Elementary

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
369.00	384.00	362.00	Enrollment in ADM (K-6)	389.00	366.00	360.00

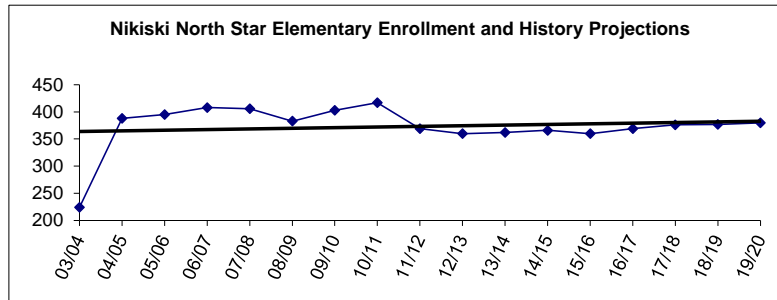
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.75	19.00	20.00	Teacher (Includes Quest)	18.50	19.50	20.00
1.50	1.44	1.50	Specialist*	1.50	1.50	1.50
4.00	4.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>25.25</u>	<u>25.44</u>	<u>26.50</u>	Certificated Subtotal	<u>25.00</u>	<u>26.00</u>	<u>26.50</u>
5.15	6.51	6.51	Special Ed Aide	6.51	4.40	4.40
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	2.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>10.97</u>	<u>12.33</u>	<u>12.33</u>	Non-Certificated Subtotal	<u>12.33</u>	<u>10.22</u>	<u>10.72</u>
<u>36.22</u>	<u>37.77</u>	<u>38.83</u>	Total	<u>37.33</u>	<u>36.22</u>	<u>37.22</u>

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

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

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

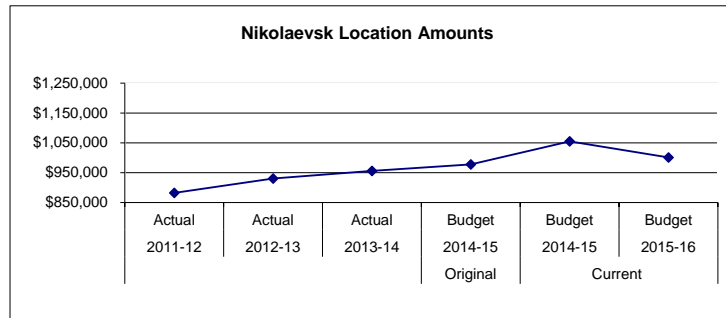


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 412,445	\$ 444,948	\$ 483,987	3100 Certificated Salaries	\$ 492,594	\$ 494,861	\$ 470,097	\$ (24,764)	(5)
116,809	132,256	122,182	3200 Non-Certificated Salaries	129,685	154,196	155,989	1,793	1
201,780	227,881	242,093	3500 Employee Benefits	262,574	283,744	295,269	11,525	4
<u>731,034</u>	<u>805,085</u>	<u>848,262</u>	Subtotal - Personnel Services	<u>884,853</u>	<u>932,801</u>	<u>921,355</u>	<u>(11,446)</u>	(1)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
972	2,058	2,816	4200 Staff Travel	1,500	2,166	3,500	1,334	62
5,600	4,187	4,400	4250 Student Travel	-	4,961	-	(4,961)	(100)
5,823	7,057	7,656	4300 Utility Services	9,670	8,066	9,300	1,234	15
89,979	57,132	59,086	4350 Energy	62,957	64,496	51,500	(12,996)	(20)
1,328	1,874	1,136	4400 Other Purchased Services	4,671	4,606	2,201	(2,405)	(52)
46,085	30,721	28,603	4500 Supplies, Materials, and Media	11,825	36,028	11,064	(24,964)	(69)
1,234	1,353	1,354	4900 Other Expenses	2,102	1,521	2,102	581	38
<u>151,021</u>	<u>104,382</u>	<u>105,051</u>	Subtotal - Other	<u>92,725</u>	<u>121,844</u>	<u>79,667</u>	<u>(42,177)</u>	(35)
165	20,759	2,650	5100 Equipment	-	206	-	(206)	-
<u>\$ 882,220</u>	<u>\$ 930,226</u>	<u>\$ 955,963</u>	Location Totals	<u>\$ 977,578</u>	<u>\$ 1,054,851</u>	<u>\$ 1,001,022</u>	<u>\$ (53,829)</u>	(5)



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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 38 Nikolaevsk Elementary / High

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
70.00	70.00	72.00	Enrollment in ADM (K-12)	68.00	64.00	64.00

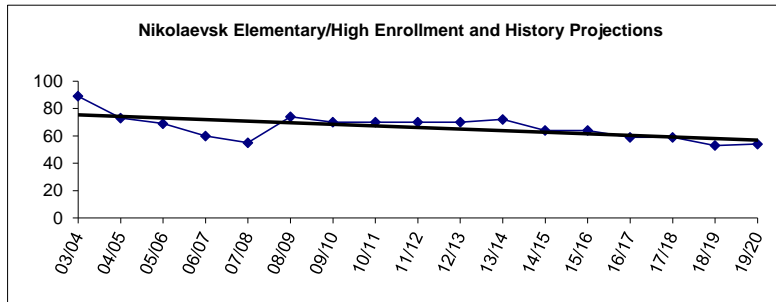
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	4.50	Teacher (Includes Quest)	4.50	4.50	4.00
-	0.07	0.40	Specialist*	0.40	0.43	0.43
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.00</u>	<u>6.07</u>	<u>6.40</u>	Certificated Subtotal	<u>6.40</u>	<u>6.43</u>	<u>5.93</u>
-	-	-	Special Ed Aide	-	-	-
0.63	0.63	0.75	Aide	0.75	0.75	0.75
0.18	0.18	0.17	Nurse***	0.17	0.18	0.18
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.69</u>	<u>2.69</u>	<u>2.80</u>	Non-Certificated Subtotal	<u>2.80</u>	<u>2.81</u>	<u>2.81</u>
<u><u>8.69</u></u>	<u><u>8.76</u></u>	<u><u>9.20</u></u>	Total	<u><u>9.20</u></u>	<u><u>9.24</u></u>	<u><u>8.74</u></u>

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

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

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



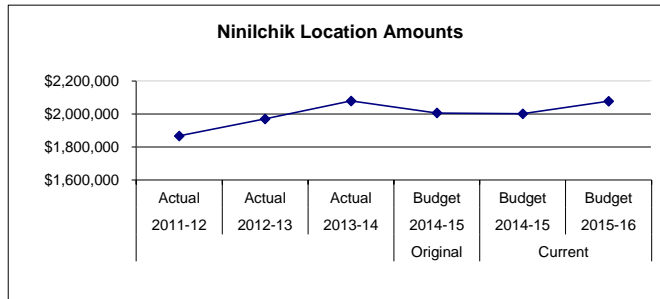
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 02 Ninilchik Elementary / High

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 899,912	\$ 952,896	\$ 1,009,478	3100 Certificated Salaries	\$ 986,667	\$ 954,189	\$ 1,016,188	\$ 61,999	6
271,222	299,953	303,348	3200 Non-Certificated Salaries	298,152	282,282	289,519	7,237	3
477,141	516,719	547,428	3500 Employee Benefits	560,766	559,570	609,324	49,754	9
<u>1,648,275</u>	<u>1,769,568</u>	<u>1,860,254</u>	Subtotal - Personnel Services	<u>1,845,585</u>	<u>1,796,041</u>	<u>1,915,031</u>	<u>118,990</u>	7
-	-	6,349	4100 Professional and Technical Services	-	-	-	-	-
3,217	3,137	3,456	4200 Staff Travel	1,800	3,208	3,500	292	9
9,397	10,130	7,121	4250 Student Travel	-	6,200	-	(6,200)	(100)
4,351	4,023	2,160	4300 Utility Services	3,854	4,316	3,854	(462)	(11)
122,809	119,217	123,904	4350 Energy	121,982	128,430	123,000	(5,430)	(4)
2,266	3,368	2,549	4400 Other Purchased Services	6,648	5,795	3,986	(1,809)	(31)
74,859	43,453	56,548	4500 Supplies, Materials, and Media	25,114	53,562	26,326	(27,236)	(51)
2,019	2,721	2,314	4900 Other Expenses	1,994	2,544	1,994	(550)	(22)
<u>218,918</u>	<u>186,049</u>	<u>204,401</u>	Subtotal - Other	<u>161,392</u>	<u>204,055</u>	<u>162,660</u>	<u>(41,395)</u>	(20)
818	15,674	14,302	5100 Equipment	-	1,893	-	(1,893)	(100)
<u>\$ 1,868,011</u>	<u>\$ 1,971,291</u>	<u>\$ 2,078,957</u>	Location Totals	<u>\$ 2,006,977</u>	<u>\$ 2,001,989</u>	<u>\$ 2,077,691</u>	<u>\$ 75,702</u>	4



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
161.00	141.00	139.00	Enrollment in ADM (K-12)	140.00	150.00	150.00

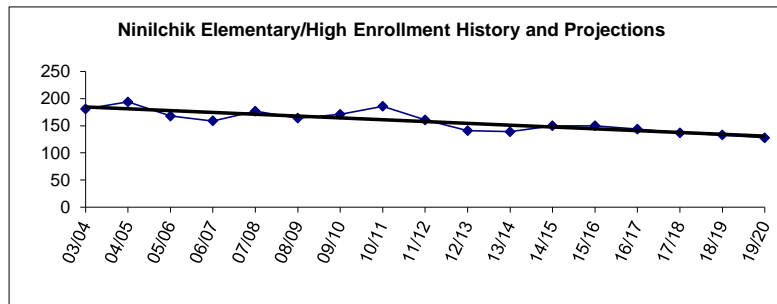
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.50	10.30	Teacher (Includes Quest)	9.30	9.18	9.68
0.50	0.78	1.26	Specialist*	1.26	1.25	1.25
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.00</u>	<u>14.28</u>	<u>14.56</u>	Certificated Subtotal	<u>13.56</u>	<u>13.43</u>	<u>13.93</u>
1.26	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	2.50	2.50	2.50
<u>6.16</u>	<u>6.16</u>	<u>6.16</u>	Non-Certificated Subtotal	<u>6.16</u>	<u>6.16</u>	<u>6.16</u>
<u>20.16</u>	<u>20.44</u>	<u>20.72</u>	Total	<u>19.72</u>	<u>19.59</u>	<u>20.09</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.

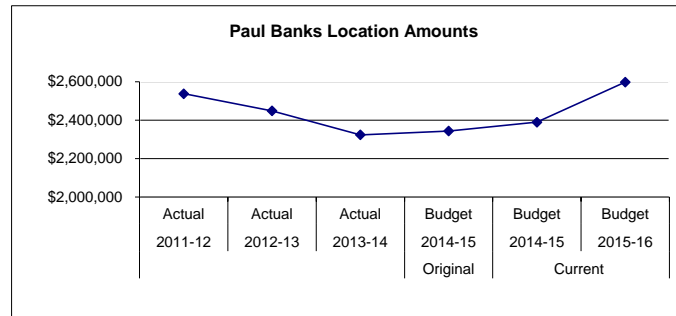


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,131,477	\$ 1,139,773	\$ 1,153,936	3100 Certificated Salaries	\$ 1,153,061	\$ 1,168,794	\$ 1,298,682	\$ 129,888	11
458,323	416,676	335,928	3200 Non-Certificated Salaries	355,994	350,736	366,910	16,174	5
697,237	682,484	653,597	3500 Employee Benefits	687,682	695,911	800,571	104,660	15
<u>2,287,037</u>	<u>2,238,933</u>	<u>2,143,461</u>	Subtotal - Personnel Services	<u>2,196,737</u>	<u>2,215,441</u>	<u>2,466,163</u>	<u>250,722</u>	11
1,000	1,250	1,250	4100 Professional and Technical Services	-	-	-	-	-
1,333	1,201	851	4200 Staff Travel	1,000	1,528	1,500	(28)	(2)
12,914	15,390	16,205	4300 Utility Services	16,748	15,320	16,748	1,428	9
146,568	139,534	108,503	4350 Energy	102,665	83,930	85,000	1,070	1
3,954	4,157	3,161	4400 Other Purchased Services	3,092	3,256	3,072	(184)	(6)
79,025	37,899	47,573	4500 Supplies, Materials, and Media	20,803	67,936	23,564	(44,372)	(65)
800	800	800	4900 Other Expenses	2,172	800	2,172	1,372	172
<u>245,594</u>	<u>200,231</u>	<u>178,343</u>	Subtotal - Other	<u>146,480</u>	<u>172,770</u>	<u>132,056</u>	<u>(40,714)</u>	(24)
<u>4,630</u>	<u>9,115</u>	<u>1,522</u>	5100 Equipment	-	575	-	(575)	-
<u>\$ 2,537,261</u>	<u>\$ 2,448,279</u>	<u>\$ 2,323,326</u>	Location Totals	<u>\$ 2,343,217</u>	<u>\$ 2,388,786</u>	<u>\$ 2,598,219</u>	<u>\$ 209,433</u>	9



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
169.00	194.00	190.00	Enrollment in ADM (PS-2)	163.00	203.00	188.00

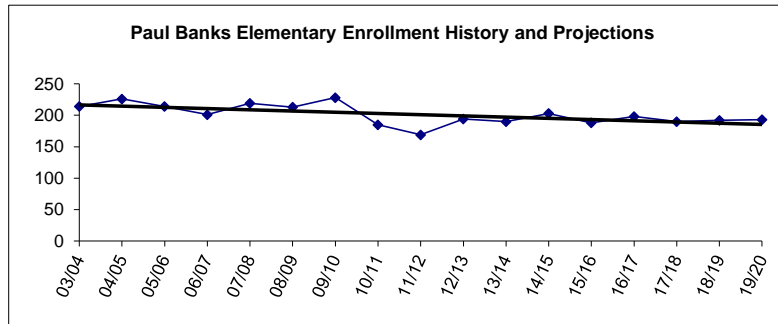
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	11.00	11.00	Teacher (Includes Quest)	10.50	10.50	12.50
1.00	1.00	1.30	Specialist*	1.30	1.40	1.40
4.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>17.00</u>	<u>16.00</u>	<u>16.30</u>	Certificated Subtotal	<u>15.80</u>	<u>15.90</u>	<u>17.90</u>
9.68	7.04	4.40	Special Ed Aide	4.40	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	2.00	2.00	2.00
<u>13.94</u>	<u>11.30</u>	<u>8.66</u>	Non-Certificated Subtotal	<u>8.66</u>	<u>8.66</u>	<u>8.66</u>
<u>30.94</u>	<u>27.30</u>	<u>24.96</u>	Total	<u>24.46</u>	<u>24.56</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.



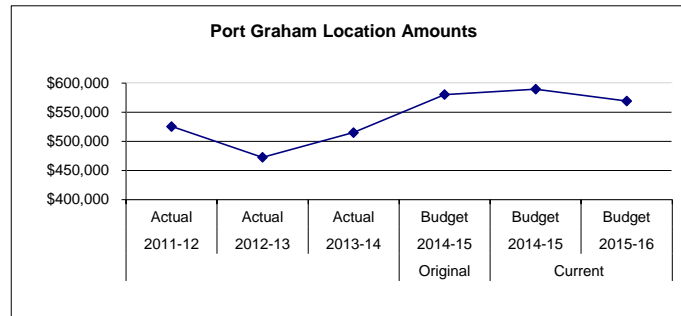
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 40 Port Graham Elementary / High

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 167,792	\$ 104,465	\$ 140,043	3100 Certificated Salaries	\$ 89,041	\$ 160,776	\$ 135,531	\$ (25,245)	(16)
51,249	58,282	69,821	3200 Non-Certificated Salaries	106,630	67,894	61,984	(5,910)	(9)
91,887	70,838	90,612	3500 Employee Benefits	123,997	99,492	112,181	12,689	13
<u>310,928</u>	<u>233,585</u>	<u>300,476</u>	Subtotal - Personnel Services	<u>319,668</u>	<u>328,162</u>	<u>309,696</u>	<u>(18,466)</u>	(6)
-	-	325	4100 Professional and Technical Services	-	-	-	-	-
2,387	6,359	5,233	4200 Staff Travel	5,156	5,000	5,000	-	-
2,741	2,200	1,025	4250 Student Travel	-	3,000	-	(3,000)	(100)
98,684	92,620	92,678	4300 Utility Services	151,200	120,438	151,200	30,762	26
73,578	108,591	98,417	4350 Energy	93,992	107,448	91,008	(16,440)	(15)
8,963	3,321	2,634	4400 Other Purchased Services	3,549	3,049	4,435	1,386	45
25,594	16,506	10,383	4500 Supplies, Materials, and Media	4,480	19,563	5,695	(13,868)	(71)
2,698	1,807	2,242	4900 Other Expenses	2,302	1,802	2,302	500	28
<u>214,645</u>	<u>231,404</u>	<u>212,937</u>	Subtotal - Other	<u>260,679</u>	<u>260,300</u>	<u>259,640</u>	<u>(660)</u>	(0)
-	7,807	1,799	5100 Equipment	-	1,199	-	(1,199)	-
<u>\$ 525,573</u>	<u>\$ 472,796</u>	<u>\$ 515,212</u>	Location Totals	<u>\$ 580,347</u>	<u>\$ 589,661</u>	<u>\$ 569,336</u>	<u>\$ (20,325)</u>	(3)



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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 40 Port Graham Elementary / High

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
21.00	19.00	20.00	Enrollment in ADM (K-12)	22.00	27.00	30.00

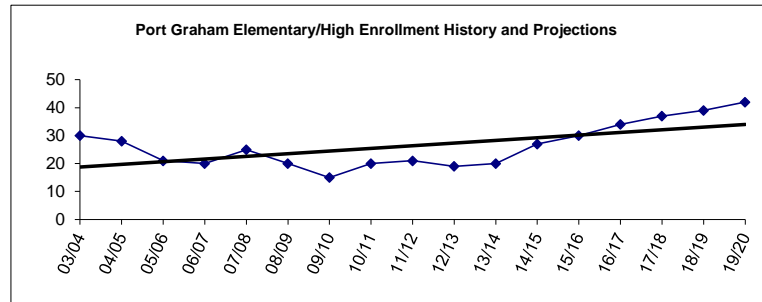
FTE's Included In Current Budget

0.50	0.50	0.20	Administrator	0.20	0.20	0.20
2.00	1.00	2.00	Teacher (Includes Quest)	1.00	2.00	1.50
-	-	0.20	Specialist*	0.20	0.20	0.20
0.25	0.20	0.10	Special Ed Teacher**	0.10	0.15	0.15
<u>2.75</u>	<u>1.70</u>	<u>2.50</u>	Certificated Subtotal	<u>1.50</u>	<u>2.55</u>	<u>2.05</u>
0.63	0.88	0.88	Special Ed Aide	0.88	0.44	0.44
-	-	-	Aide	0.88	0.88	-
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.88	0.88	0.88	Support	0.88	0.72	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.06</u>	<u>2.31</u>	<u>2.31</u>	Non-Certificated Subtotal	<u>3.19</u>	<u>2.59</u>	<u>1.87</u>
<u>4.81</u>	<u>4.01</u>	<u>4.81</u>	Total	<u>4.69</u>	<u>5.14</u>	<u>3.92</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.



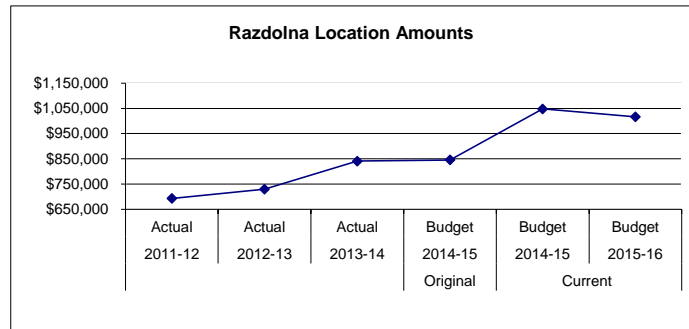
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 49 Razdolna Elementary / High

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 313,835	\$ 313,550	\$ 401,993	3100 Certificated Salaries	\$ 411,912	\$ 512,114	\$ 500,611	\$ (11,503)	(2)
82,519	110,202	101,272	3200 Non-Certificated Salaries	103,633	117,430	115,588	(1,842)	(2)
176,660	198,674	227,976	3500 Employee Benefits	244,651	289,805	301,836	12,031	4
<u>573,014</u>	<u>622,426</u>	<u>731,241</u>	Subtotal - Personnel Services	<u>760,196</u>	<u>919,349</u>	<u>918,035</u>	<u>(1,314)</u>	(0)
571	595	539	4200 Staff Travel	750	1,555	750	(805)	(52)
2,588	3,074	5,661	4300 Utility Services	8,312	8,004	8,300	296	4
15,867	16,819	22,059	4350 Energy	15,675	22,059	22,000	(59)	(0)
29,825	31,012	48,627	4400 Other Purchased Services	48,452	53,443	54,536	1,093	2
70,192	32,440	31,804	4500 Supplies, Materials, and Media	11,295	40,162	11,712	(28,450)	(71)
700	1,041	1,004	4900 Other Expenses	1,041	886	1,041	155	17
<u>119,743</u>	<u>84,981</u>	<u>109,694</u>	Subtotal - Other	<u>85,525</u>	<u>126,109</u>	<u>98,339</u>	<u>(27,770)</u>	(22)
229	22,151	-	5100 Equipment	-	2,635	-	(2,635)	-
<u>\$ 692,986</u>	<u>\$ 729,558</u>	<u>\$ 840,935</u>	Location Totals	<u>\$ 845,721</u>	<u>\$ 1,048,093</u>	<u>\$ 1,016,374</u>	<u>\$ (31,719)</u>	(3)



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2011-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
63.00	76.00	77.00	Enrollment in ADM (K-12)	77.00	83.00	84.00

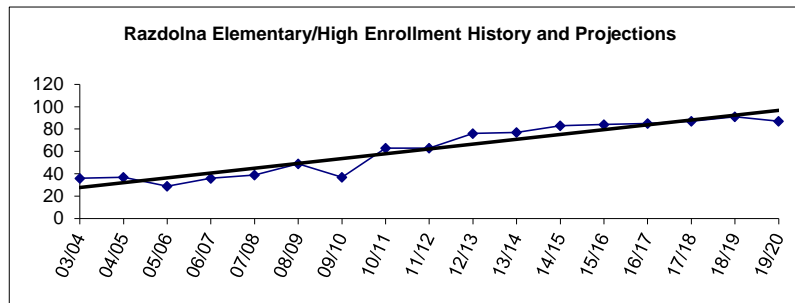
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	5.50	Teacher (Includes Quest)	5.50	5.88	5.50
-	-	-	Specialist*	-	0.16	0.16
0.25	0.10	0.10	Special Ed Teacher**	0.10	1.00	1.00
<u>5.25</u>	<u>5.10</u>	<u>6.10</u>	Certificated Subtotal	<u>6.10</u>	<u>7.54</u>	<u>7.16</u>
0.88	1.32	1.32	Aide	1.32	1.32	1.32
0.20	0.15	0.15	Nurse***	0.15	0.18	0.18
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.63	0.63	0.63	Custodian	0.63	0.75	0.75
<u>2.59</u>	<u>2.98</u>	<u>2.98</u>	Non-Certificated Subtotal	<u>2.98</u>	<u>3.13</u>	<u>3.13</u>
<u>7.84</u>	<u>8.08</u>	<u>9.08</u>	Total	<u>9.08</u>	<u>10.67</u>	<u>10.29</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.

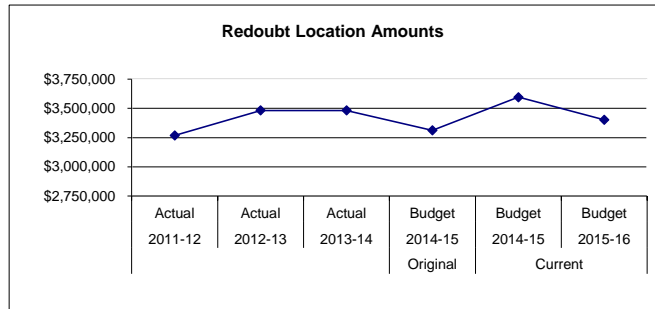


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,798,236	\$ 1,898,706	\$ 1,811,988	3100 Certificated Salaries	\$ 1,701,595	\$ 1,830,193	\$ 1,719,836	\$ (110,357)	(6)
377,577	430,259	456,749	3200 Non-Certificated Salaries	460,850	474,579	461,307	(13,272)	(3)
837,242	934,422	974,656	3500 Employee Benefits	987,894	1,042,322	1,075,724	33,402	3
<u>3,013,055</u>	<u>3,263,387</u>	<u>3,243,393</u>	Subtotal - Personnel Services	<u>3,150,339</u>	<u>3,347,094</u>	<u>3,256,867</u>	<u>(90,227)</u>	(3)
3,940	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,103	2,885	122	4200 Staff Travel	500	250	500	250	100
8,664	7,364	7,417	4300 Utility Services	9,475	6,818	8,450	1,632	24
92,011	96,515	96,609	4350 Energy	96,246	100,742	87,500	(13,242)	(13)
6,920	6,857	7,694	4400 Other Purchased Services	7,339	9,829	5,630	(4,199)	(43)
140,696	104,328	125,284	4500 Supplies, Materials, and Media	46,649	129,673	42,138	(87,535)	(68)
796	700	771	4900 Other Expenses	1,221	934	1,221	287	31
<u>255,130</u>	<u>218,649</u>	<u>237,897</u>	Subtotal - Other	<u>161,430</u>	<u>248,246</u>	<u>145,439</u>	<u>(102,807)</u>	(41)
305	421	959	5100 Equipment	-	459	-	(459)	(100)
<u>\$ 3,268,490</u>	<u>\$ 3,482,457</u>	<u>\$ 3,482,249</u>	Location Totals	<u>\$ 3,311,769</u>	<u>\$ 3,595,799</u>	<u>\$ 3,402,306</u>	<u>\$ (193,493)</u>	(5)



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
388.00	409.00	390.00	Enrollment in ADM (K-6)	385.00	420.00	375.00

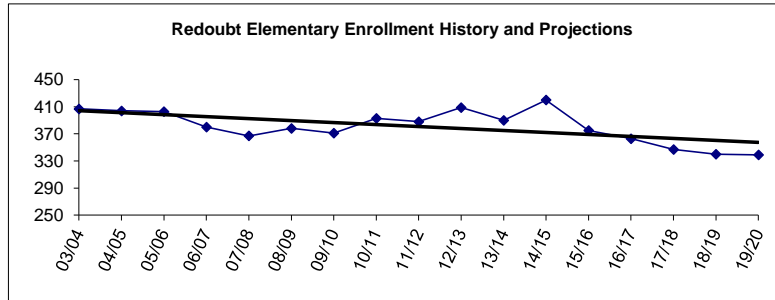
FTE's Included In Current Budget

1.00	1.60	1.00	Administrator	1.00	1.00	1.00
20.50	21.50	22.00	Teacher (Includes Quest)	19.50	22.50	19.50
2.00	1.90	1.90	Specialist*	1.90	2.50	2.50
3.00	3.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>26.50</u>	<u>28.00</u>	<u>26.90</u>	Certificated Subtotal	<u>24.40</u>	<u>28.00</u>	<u>25.00</u>
2.64	4.57	4.93	Special Ed Aide	4.93	5.10	5.10
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	2.00	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>10.39</u>	<u>11.25</u>	Non-Certificated Subtotal	<u>11.25</u>	<u>11.42</u>	<u>11.42</u>
<u><u>34.96</u></u>	<u><u>38.39</u></u>	<u><u>38.15</u></u>	Total	<u><u>35.65</u></u>	<u><u>39.42</u></u>	<u><u>36.42</u></u>

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

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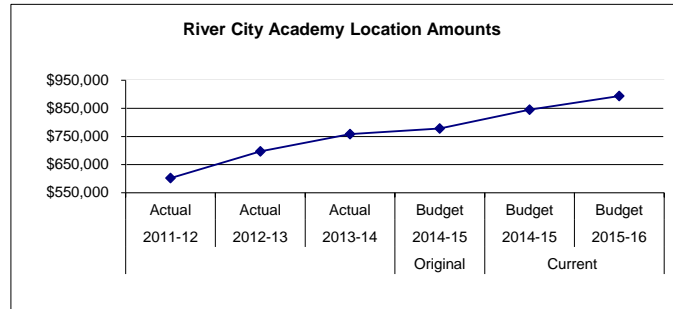


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 371,123	\$ 444,064	\$ 471,929	3100 Certificated Salaries	\$ 499,841	\$ 491,478	\$ 525,782	\$ 34,304	(2)
39,571	39,656	45,541	3200 Non-Certificated Salaries	45,486	80,806	79,298	(1,508)	11
155,068	185,453	199,272	3500 Employee Benefits	218,277	244,714	272,246	27,532	11
<u>565,762</u>	<u>669,173</u>	<u>716,742</u>	Subtotal - Personnel Services	<u>763,604</u>	<u>816,998</u>	<u>877,326</u>	<u>60,328</u>	<u>7</u>
523	567	1,893	4200 Staff Travel	750	1,136	1,000	(136)	(12)
156	238	129	4300 Utility Services	827	294	200	(94)	(32)
660	633	890	4400 Other Purchased Services	1,776	1,776	1,954	178	10
30,395	23,356	18,513	4500 Supplies, Materials, and Media	11,224	23,982	12,959	(11,023)	(46)
1,195	714	1,434	4900 Other Expenses	474	474	474	-	-
<u>32,929</u>	<u>25,508</u>	<u>22,859</u>	Subtotal - Other	<u>15,051</u>	<u>27,662</u>	<u>16,587</u>	<u>(11,075)</u>	<u>(40)</u>
<u>3,336</u>	<u>2,812</u>	<u>18,759</u>	5100 Equipment	-	688	-	(688)	-
<u>\$ 602,027</u>	<u>\$ 697,493</u>	<u>\$ 758,360</u>	Location Totals	<u>\$ 778,655</u>	<u>\$ 845,348</u>	<u>\$ 893,913</u>	<u>\$ 49,253</u>	<u>6</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
73.00	76.00	70.00	Enrollment in ADM (7-12)	75.00	87.00	88.00

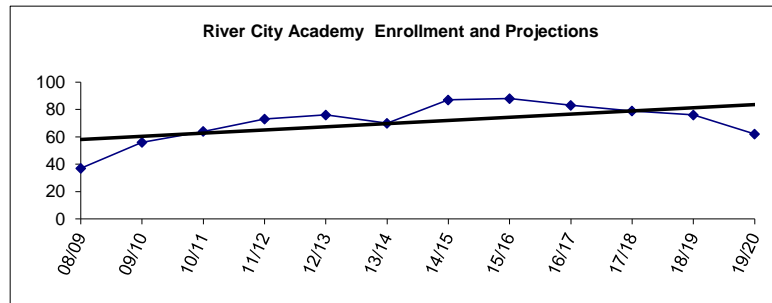
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
3.00	4.00	4.00	Teacher	4.25	4.00	4.50
0.55	0.64	0.57	Specialist*	0.57	0.25	0.25
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.48	1.48
<u>5.55</u>	<u>6.64</u>	<u>6.57</u>	Certificated Subtotal	<u>6.82</u>	<u>6.73</u>	<u>7.23</u>
0.08	0.03	-	Special Ed Aide	-	0.88	0.88
0.13	0.13	0.13	Nurse***	0.13	0.13	0.13
0.88	0.88	0.88	Support	0.88	0.88	0.88
-	-	-	Custodian	-	-	-
<u>1.09</u>	<u>1.04</u>	<u>1.01</u>	Non-Certificated Subtotal	<u>1.01</u>	<u>1.89</u>	<u>1.89</u>
<u>6.64</u>	<u>7.68</u>	<u>7.58</u>	Totals	<u>7.83</u>	<u>8.62</u>	<u>9.12</u>

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

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

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

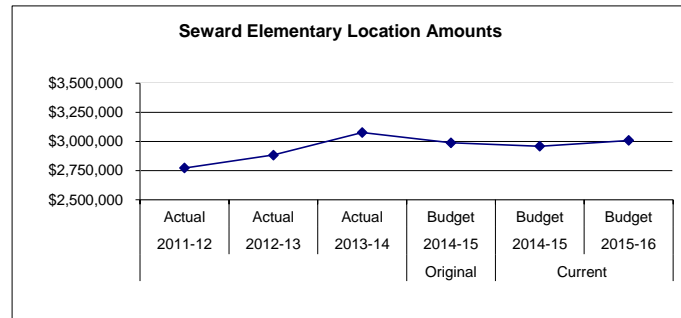


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,398,237	\$ 1,459,088	\$ 1,533,072	3100 Certificated Salaries	\$ 1,478,356	\$ 1,419,301	\$ 1,478,420	\$ 59,119	4
339,969	348,346	400,561	3200 Non-Certificated Salaries	402,458	379,631	381,466	1,835	0
716,881	784,644	870,869	3500 Employee Benefits	875,434	859,535	918,086	58,551	7
<u>2,455,087</u>	<u>2,592,078</u>	<u>2,804,502</u>	Subtotal - Personnel Services	<u>2,756,248</u>	<u>2,658,467</u>	<u>2,777,972</u>	<u>119,505</u>	<u>4</u>
2,301	1,954	2,964	4200 Staff Travel	1,750	2,670	1,750	(920)	(34)
28,122	29,005	31,184	4300 Utility Services	26,500	30,993	30,100	(893)	(3)
168,977	164,815	152,611	4350 Energy	162,133	155,594	159,585	3,991	3
4,386	4,162	4,434	4400 Other Purchased Services	5,205	3,687	4,647	960	26
107,948	75,943	78,888	4500 Supplies, Materials, and Media	36,792	105,775	34,423	(71,352)	(67)
899	880	920	4900 Other Expenses	1,165	930	1,165	235	25
<u>312,633</u>	<u>276,759</u>	<u>271,001</u>	Subtotal - Other	<u>233,545</u>	<u>299,649</u>	<u>231,670</u>	<u>(67,979)</u>	<u>(23)</u>
6,176	15,340	1,098	5100 Equipment	-	2,192	-	(2,192)	-
<u>\$ 2,773,896</u>	<u>\$ 2,884,177</u>	<u>\$ 3,076,601</u>	Location Totals	<u>\$ 2,989,793</u>	<u>\$ 2,960,308</u>	<u>\$ 3,009,642</u>	<u>\$ 49,334</u>	<u>2</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
278.00	336.00	338.00	Enrollment in ADM (PS-6)	321.00	305.00	288.00

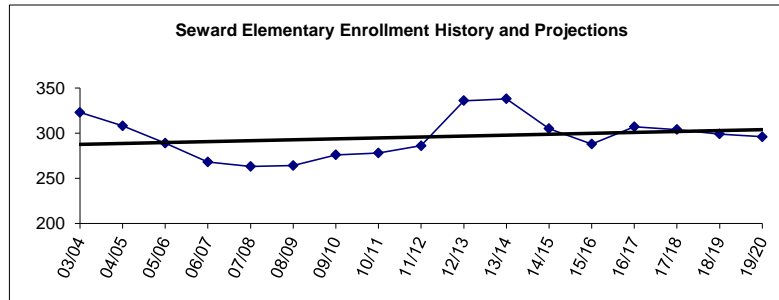
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.60	16.82	16.92	Teacher (Includes Quest)	15.12	15.80	15.70
1.43	1.50	1.50	Specialist*	1.50	1.70	1.70
4.45	3.75	3.75	Special Ed Teacher**	3.75	3.08	3.08
<u>21.48</u>	<u>23.07</u>	<u>23.17</u>	Certificated Subtotal	<u>21.37</u>	<u>21.58</u>	<u>21.48</u>
4.40	5.28	5.28	Special Ed Aide	5.28	4.40	4.40
0.38	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.50	Support	1.50	1.50	1.50
2.50	2.50	3.00	Custodian	2.50	2.50	2.50
<u>9.16</u>	<u>10.10</u>	<u>11.10</u>	Non-Certificated Subtotal	<u>10.60</u>	<u>9.72</u>	<u>9.72</u>
<u>30.64</u>	<u>33.17</u>	<u>34.27</u>	Total	<u>31.97</u>	<u>31.30</u>	<u>31.20</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.

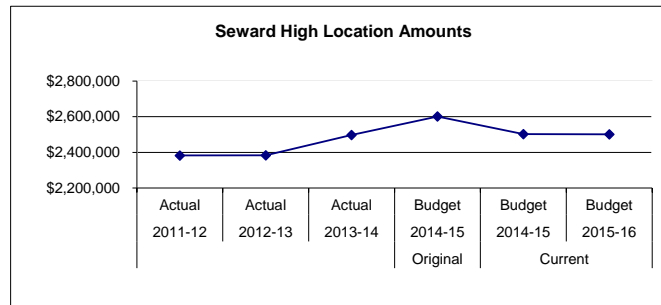


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 919,935	\$ 935,815	\$ 971,338	3100 Certificated Salaries	\$ 1,038,467	\$ 1,021,951	\$ 975,145	\$ (46,806)	(5)
362,019	408,154	429,506	3200 Non-Certificated Salaries	418,842	420,349	416,469	(3,880)	(1)
504,001	553,573	607,497	3500 Employee Benefits	653,269	654,371	671,406	17,035	3
<u>1,785,955</u>	<u>1,897,542</u>	<u>2,008,341</u>	Subtotal - Personnel Services	<u>2,110,578</u>	<u>2,096,671</u>	<u>2,063,020</u>	<u>(33,651)</u>	(2)
-	-	1,539	4100 Professional and Technical Services	-	-	-	-	-
2,825	5,077	4,453	4200 Staff Travel	2,500	5,016	7,500	2,484	50
25,628	21,425	19,584	4250 Student Travel	-	21,394	-	(21,394)	(100)
100,327	104,680	110,149	4300 Utility Services	99,500	105,240	99,500	(5,740)	(5)
380,352	222,476	217,335	4350 Energy	327,966	193,859	285,000	91,141	47
6,295	13,600	4,145	4400 Other Purchased Services	17,823	12,728	5,312	(7,416)	(58)
70,777	89,887	89,715	4500 Supplies, Materials, and Media	38,208	59,771	36,387	(23,384)	(39)
3,061	3,865	3,979	4900 Other Expenses	4,581	5,204	4,581	(623)	(12)
<u>589,265</u>	<u>461,010</u>	<u>450,899</u>	Subtotal - Other	<u>490,578</u>	<u>403,212</u>	<u>438,280</u>	<u>35,068</u>	9
<u>7,632</u>	<u>25,387</u>	<u>38,303</u>	5100 Equipment	-	3,054	-	(3,054)	(100)
<u>\$ 2,382,852</u>	<u>\$ 2,383,939</u>	<u>\$ 2,497,543</u>	Location Totals	<u>\$ 2,601,156</u>	<u>\$ 2,502,937</u>	<u>\$ 2,501,300</u>	<u>\$ (1,637)</u>	(0)



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
177.00	182.00	175.00	Enrollment in ADM (9-12)	175.00	183.00	169.00

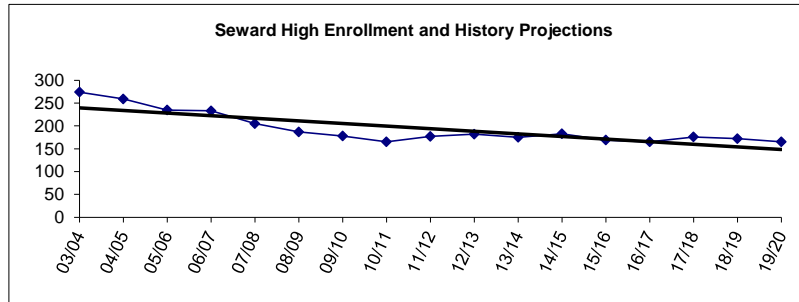
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
8.60	8.80	9.19	Teacher (Includes Quest)	9.69	9.47	8.47
1.80	1.80	1.83	Specialist*	1.83	2.00	2.00
1.05	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>12.45</u>	<u>12.60</u>	<u>13.02</u>	Certificated Subtotal	<u>13.52</u>	<u>13.47</u>	<u>12.47</u>
1.76	2.64	3.08	Special Ed Aide	3.08	2.20	2.20
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.22	0.22	0.22	Nurse***	0.22	0.22	0.22
3.00	3.00	3.00	Support	3.00	3.00	3.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>7.92</u>	<u>8.80</u>	<u>9.24</u>	Non-Certificated Subtotal	<u>9.24</u>	<u>8.36</u>	<u>8.36</u>
<u>20.37</u>	<u>21.40</u>	<u>22.26</u>	Total	<u>22.76</u>	<u>21.83</u>	<u>20.83</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.

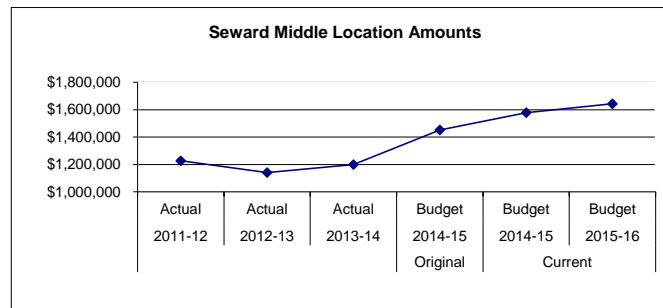


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 503,031	\$ 444,326	\$ 482,845	3100 Certificated Salaries	\$ 659,656	\$ 744,437	\$ 796,419	\$ 51,982	7
191,691	177,296	179,077	3200 Non-Certificated Salaries	186,595	192,444	177,169	(15,275)	(8)
288,496	267,586	283,972	3500 Employee Benefits	377,264	401,925	443,408	41,483	10
<u>983,218</u>	<u>889,208</u>	<u>945,894</u>	Subtotal - Personnel Services	<u>1,223,515</u>	<u>1,338,806</u>	<u>1,416,996</u>	<u>78,190</u>	<u>6</u>
2,352	1,972	2,297	4200 Staff Travel	1,350	2,125	1,500	(625)	(29)
4,065	3,568	3,375	4250 Student Travel	-	3,991	-	(3,991)	(100)
45,490	42,380	43,680	4300 Utility Services	51,200	46,703	46,200	(503)	(1)
152,923	164,971	159,223	4350 Energy	152,849	137,436	153,940	16,504	12
1,093	1,917	1,013	4400 Other Purchased Services	2,989	2,989	2,958	(31)	(1)
37,940	23,910	30,268	4500 Supplies, Materials, and Media	18,896	43,883	19,976	(23,907)	(54)
713	786	682	4900 Other Expenses	2,295	845	2,295	1,450	172
<u>244,576</u>	<u>239,504</u>	<u>240,538</u>	Subtotal - Other	<u>229,579</u>	<u>237,972</u>	<u>226,869</u>	<u>(11,103)</u>	<u>(5)</u>
498	12,810	13,144	5100 Equipment	-	2,429	-	(2,429)	-
<u>\$ 1,228,292</u>	<u>\$ 1,141,522</u>	<u>\$ 1,199,576</u>	Location Totals	<u>\$ 1,453,094</u>	<u>\$ 1,579,207</u>	<u>\$ 1,643,865</u>	<u>\$ 64,658</u>	<u>4</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
78.00	83.00	81.00	Enrollment in ADM (7-12)	77.00	128.00	134.00

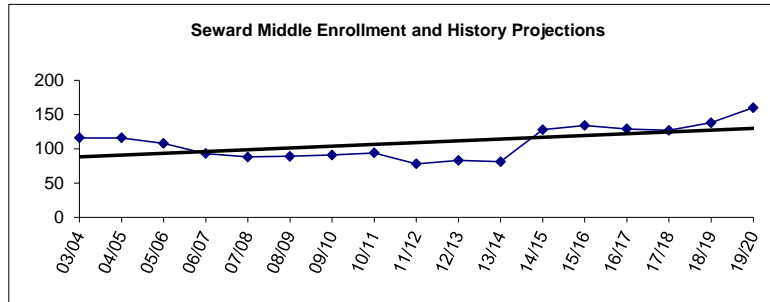
FTE's Included In Current Budget

0.80	0.80	0.80	Administrator	0.80	0.80	0.80
4.90	4.68	4.96	Teacher (Includes Quest)	7.46	7.78	8.38
0.32	-	-	Specialist*	-	0.08	0.08
1.25	1.00	1.00	Special Ed Teacher**	1.00	1.65	1.65
<u>7.27</u>	<u>6.48</u>	<u>6.76</u>	Certificated Subtotal	<u>9.26</u>	<u>10.31</u>	<u>10.91</u>
2.20	1.32	0.88	Special Ed Aide	0.88	0.88	0.88
0.44	0.44	0.44	Aide	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>5.55</u>	<u>4.67</u>	<u>4.23</u>	Non-Certificated Subtotal	<u>4.23</u>	<u>3.79</u>	<u>3.79</u>
<u>12.82</u>	<u>11.15</u>	<u>10.99</u>	Totals	<u>13.49</u>	<u>14.10</u>	<u>14.70</u>

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

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

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

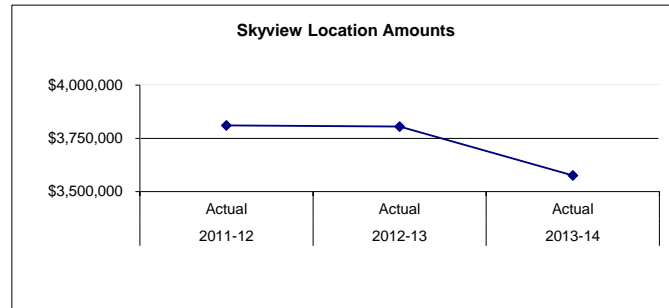


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,789,312	\$ 1,764,045	\$ 1,661,747	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
559,468	551,782	530,443	3200 Non-Certificated Salaries	-	-	-	-	-
915,016	943,130	903,600	3500 Employee Benefits	-	-	-	-	-
<u>3,263,796</u>	<u>3,258,957</u>	<u>3,095,790</u>	Subtotal - Personnel Services	-	-	-	-	-
-	575	600	4100 Professional and Technical Services	-	-	-	-	-
7,833	8,879	9,125	4200 Staff Travel	-	-	-	-	-
24,750	23,308	24,307	4250 Student Travel	-	-	-	-	-
12,876	15,745	14,340	4300 Utility Services	-	-	-	-	-
352,539	327,767	352,708	4350 Energy	-	-	-	-	-
5,857	6,192	13,142	4400 Other Purchased Services	-	-	-	-	-
124,829	128,930	37,455	4500 Supplies, Materials, and Media	-	-	-	-	-
5,165	6,135	4,914	4900 Other Expenses	-	-	-	-	-
<u>533,849</u>	<u>517,531</u>	<u>456,591</u>	Subtotal - Other	-	-	-	-	-
13,297	28,988	23,471	5100 Equipment	-	-	-	-	-
<u>\$ 3,810,942</u>	<u>\$ 3,805,476</u>	<u>\$ 3,575,852</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2014-16 Budget
363.00	323.00	261.00	Enrollment in ADM (9-12)	-	-	-

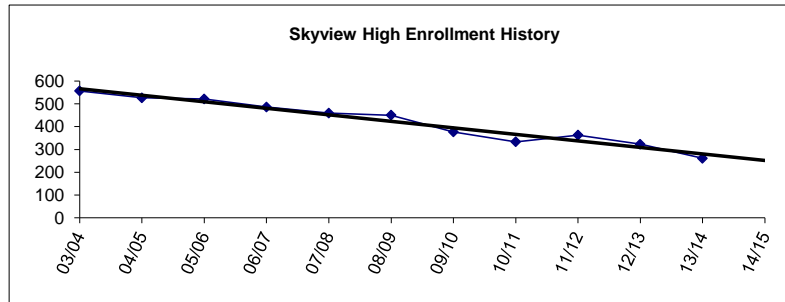
FTE's Included In Current Budget

2.00	2.00	1.00	Administrator	-	-	-
18.00	18.20	16.50	Teacher (Includes Quest)	-	-	-
2.15	2.76	2.64	Specialist*	-	-	-
3.00	3.00	3.00	Special Ed Teacher**	-	-	-
<u>25.15</u>	<u>25.96</u>	<u>23.14</u>	Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
2.82	1.82	1.76	Special Ed Aide	-	-	-
0.44	0.44	0.44	Aide	-	-	-
0.88	0.87	0.74	Nurse***	-	-	-
4.00	4.00	3.51	Support	-	-	-
4.50	4.50	4.50	Custodians	-	-	-
<u>12.64</u>	<u>11.63</u>	<u>10.95</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>37.79</u>	<u>37.59</u>	<u>34.09</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.

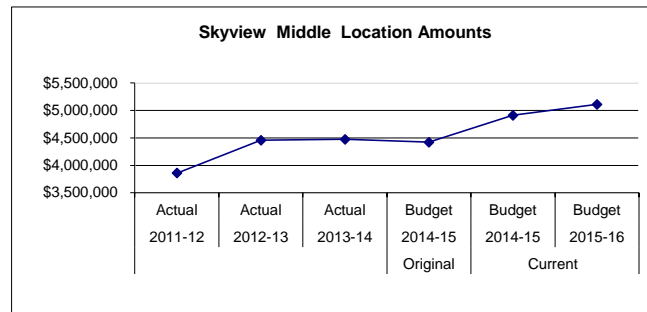


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 2,106,312	\$ 2,401,347	\$ 2,404,659	3100 Certificated Salaries	\$ 2,322,276	\$ 2,352,255	\$ 2,444,502	\$ 92,247	4
425,391	519,650	533,693	3200 Non-Certificated Salaries	583,755	736,107	765,203	29,096	4
988,257	1,185,519	1,211,580	3500 Employee Benefits	1,264,377	1,415,867	1,558,964	143,097	10
<u>3,519,960</u>	<u>4,106,516</u>	<u>4,149,932</u>	Subtotal - Personnel Services	<u>4,170,408</u>	<u>4,504,229</u>	<u>4,768,669</u>	<u>264,440</u>	6
716	34	-	4200 Staff Travel	750	750	1,000	250	33
6,890	6,541	6,974	4250 Student Travel	-	8,128	-	(8,128)	(100)
11,429	12,844	16,820	4300 Utility Services	12,955	18,178	12,955	(5,223)	(29)
161,055	181,351	174,100	4350 Energy	166,904	197,189	250,000	52,811	27
5,698	5,842	5,071	4400 Other Purchased Services	7,004	7,967	7,352	(615)	(8)
115,024	125,953	109,509	4500 Supplies, Materials, and Media	59,532	150,090	66,335	(83,755)	(56)
1,480	1,428	1,439	4900 Other Expenses	2,297	2,427	2,297	(130)	(5)
<u>302,292</u>	<u>333,993</u>	<u>313,913</u>	Subtotal - Other	<u>249,442</u>	<u>384,729</u>	<u>339,939</u>	<u>(44,790)</u>	(12)
<u>36,379</u>	<u>14,788</u>	<u>9,487</u>	5100 Equipment	-	20,602	-	(20,602)	(100)
<u>\$ 3,858,631</u>	<u>\$ 4,455,297</u>	<u>\$ 4,473,332</u>	Location Totals	<u>\$ 4,419,850</u>	<u>\$ 4,909,560</u>	<u>\$ 5,108,608</u>	<u>\$ 199,048</u>	4



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
401.00	404.00	367.00	Enrollment in ADM (7-8)	369.00	384.00	413.00

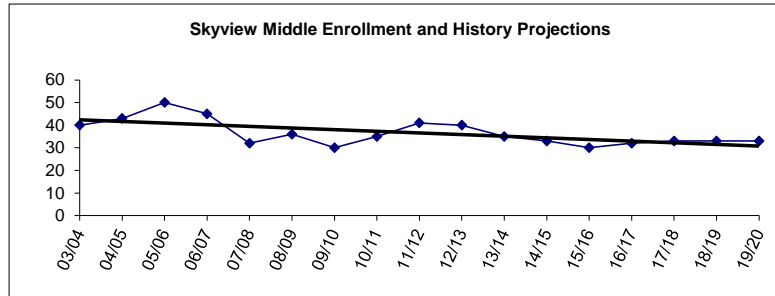
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.50	21.50	21.50	Teacher (Includes Quest)	19.00	21.00	22.50
2.00	2.50	2.79	Specialist*	2.79	2.20	2.20
4.50	6.50	6.00	Special Ed Teacher**	6.00	5.00	5.00
<u>29.00</u>	<u>32.50</u>	<u>32.29</u>	Certificated Subtotal	<u>29.79</u>	<u>30.20</u>	<u>31.70</u>
4.40	6.16	6.16	Special Ed Aide	6.16	8.80	8.80
1.32	1.32	1.32	Aide	0.88	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	3.50	4.00
3.50	3.50	3.50	Custodian	3.50	4.00	4.50
<u>12.60</u>	<u>14.36</u>	<u>14.36</u>	Non-Certificated Subtotal	<u>13.92</u>	<u>18.50</u>	<u>19.06</u>
<u>41.60</u>	<u>46.86</u>	<u>46.65</u>	Total	<u>43.71</u>	<u>48.70</u>	<u>50.76</u>

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

** "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.

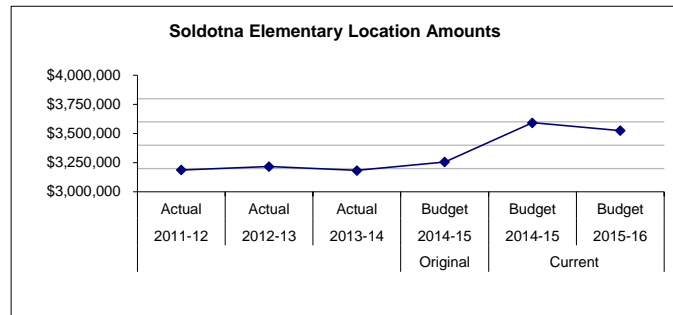


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,636,958	\$ 1,599,709	\$ 1,561,810	3100 Certificated Salaries	\$ 1,606,989	\$ 1,682,032	\$ 1,703,142	\$ 21,110	1
468,559	510,077	487,412	3200 Non-Certificated Salaries	516,208	582,291	559,661	(22,630)	(4)
867,925	918,543	946,128	3500 Employee Benefits	991,798	1,107,818	1,131,770	23,952	2
<u>2,973,442</u>	<u>3,028,329</u>	<u>2,995,350</u>	Subtotal - Personnel Services	<u>3,114,995</u>	<u>3,372,141</u>	<u>3,394,573</u>	<u>22,432</u>	<u>1</u>
-	-	1,015	4200 Staff Travel	750	833	750	(83)	(10)
-	-	-	4250 Student Travel	50	50	-	-	-
6,146	7,094	8,318	4300 Utility Services	6,899	8,780	6,899	(1,881)	(21)
88,936	106,463	89,888	4350 Energy	93,574	98,808	82,500	(16,308)	(17)
5,146	5,474	6,260	4400 Other Purchased Services	4,930	5,005	4,508	(497)	(10)
109,082	59,854	80,539	4500 Supplies, Materials, and Media	33,200	106,364	35,498	(70,866)	(67)
1,021	800	760	4900 Other Expenses	1,216	1,140	1,216	76	7
<u>210,331</u>	<u>179,685</u>	<u>186,780</u>	Subtotal - Other	<u>140,619</u>	<u>220,980</u>	<u>131,371</u>	<u>(89,559)</u>	<u>(41)</u>
<u>3,997</u>	<u>7,574</u>	<u>955</u>	5100 Equipment	-	-	-	-	-
<u>\$ 3,187,770</u>	<u>\$ 3,215,588</u>	<u>\$ 3,183,085</u>	Location Totals	<u>\$ 3,255,614</u>	<u>\$ 3,593,121</u>	<u>\$ 3,525,944</u>	<u>\$ (67,127)</u>	<u>(2)</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
291.00	293.00	295.00	Enrollment in ADM (PS-6)	265.00	316.00	293.00

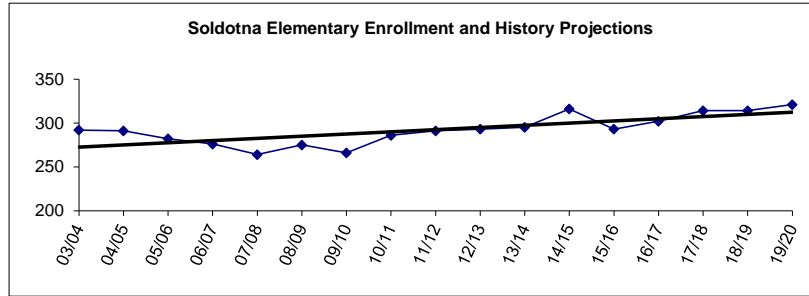
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.52	15.50	14.55	Teacher (Includes Quest)	14.55	15.93	15.93
3.05	1.73	1.78	Specialist*	1.78	1.57	1.57
4.75	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>23.32</u>	<u>23.23</u>	<u>22.33</u>	Certificated Subtotal	<u>22.33</u>	<u>23.50</u>	<u>23.50</u>
9.30	8.95	8.42	Special Ed Aide	8.42	8.43	8.42
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.56	0.56	0.56	Nurse***	0.56	0.56	0.57
1.00	1.00	1.50	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>13.80</u>	<u>13.45</u>	<u>13.42</u>	Non-Certificated Subtotal	<u>13.42</u>	<u>13.43</u>	<u>13.43</u>
<u>37.12</u>	<u>36.68</u>	<u>35.75</u>	Total	<u>35.75</u>	<u>36.93</u>	<u>36.93</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.

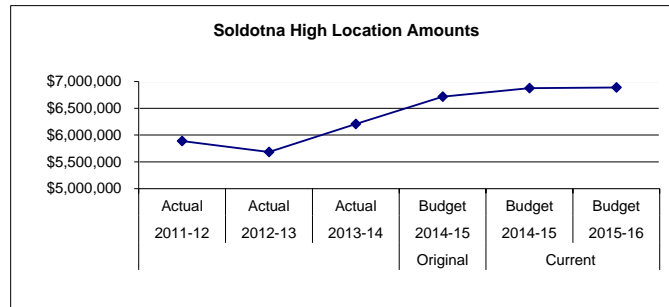


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 2,743,281	\$ 2,608,363	\$ 2,820,679	3100 Certificated Salaries	\$ 3,157,169	\$ 3,291,711	\$ 3,339,815	\$ 48,104	1
976,103	967,181	1,007,298	3200 Non-Certificated Salaries	1,089,964	1,014,884	988,757	(26,127)	(3)
1,492,060	1,500,918	1,685,578	3500 Employee Benefits	1,944,369	1,920,097	2,045,328	125,231	7
<u>5,211,444</u>	<u>5,076,462</u>	<u>5,513,555</u>	Subtotal - Personnel services	<u>6,191,502</u>	<u>6,226,692</u>	<u>6,373,900</u>	<u>147,208</u>	<u>2</u>
-	-	1,944	4100 Professional and Technical Services	-	-	-	-	-
10,667	11,207	10,097	4200 Staff Travel	5,000	12,655	7,500	(5,155)	(41)
37,329	30,032	31,423	4250 Student Travel	-	34,228	-	(34,228)	(100)
24,118	25,472	23,639	4300 Utility Services	24,883	25,299	24,883	(416)	(2)
361,233	343,443	351,462	4350 Energy	345,672	353,202	347,500	(5,702)	(2)
22,640	22,113	16,298	4400 Other Purchased Services	33,058	20,676	18,598	(2,078)	(10)
162,486	157,120	236,690	4500 Supplies, Materials, and Media	108,964	153,593	109,335	(44,258)	(29)
7,153	7,729	8,597	4900 Other Expenses	7,244	10,365	7,244	(3,121)	(30)
<u>625,626</u>	<u>597,116</u>	<u>680,150</u>	Subtotal - Other	<u>524,821</u>	<u>610,018</u>	<u>515,060</u>	<u>(94,958)</u>	<u>(16)</u>
53,142	10,789	12,238	5100 Equipment	-	39,596	-	(39,596)	(100)
<u>\$ 5,890,212</u>	<u>\$ 5,684,367</u>	<u>\$ 6,205,943</u>	Location Totals	<u>\$ 6,716,323</u>	<u>\$ 6,876,306</u>	<u>\$ 6,888,960</u>	<u>\$ 12,654</u>	<u>0</u>



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
494.00	472.00	531.00	Enrollment in ADM (9-12)	475.00	570.00	589.00

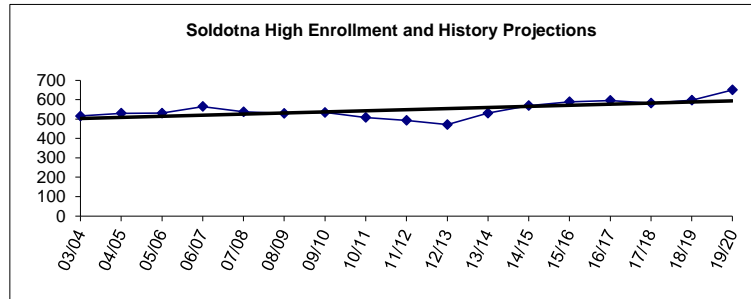
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.50	24.60	28.10	Teacher (Includes Quest)	32.10	30.55	30.95
2.90	3.45	3.85	Specialist*	3.85	4.90	4.90
6.00	5.00	5.58	Special Ed Teacher**	5.58	6.25	6.25
<u>36.40</u>	<u>35.05</u>	<u>39.53</u>	Certificated Subtotal	<u>43.53</u>	<u>43.70</u>	<u>44.10</u>
13.38	12.52	13.11	Special Ed Aide	13.11	10.74	10.74
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	1.00	1.00	1.00
5.00	5.00	5.00	Support	5.50	5.50	5.50
5.50	5.50	5.50	Custodian	6.00	6.00	6.00
<u>25.20</u>	<u>24.34</u>	<u>24.93</u>	Non-Certificated Subtotal	<u>26.05</u>	<u>23.68</u>	<u>23.68</u>
<u>61.60</u>	<u>59.39</u>	<u>64.46</u>	Total	<u>69.58</u>	<u>67.38</u>	<u>67.78</u>

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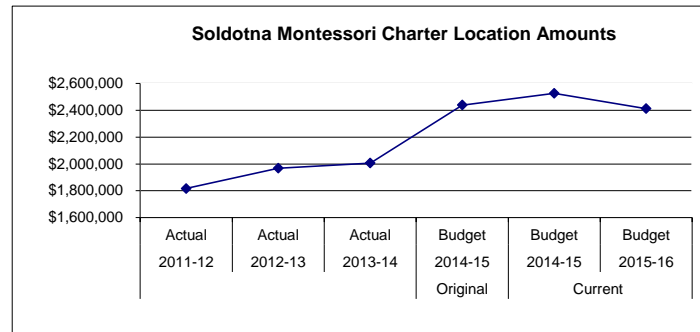
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 64 Soldotna Montessori Charter School

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 763,620	\$ 846,719	\$ 835,258	3100 Certificated Salaries	\$ 861,311	\$ 810,971	\$ 848,134	\$ 37,163	5
293,926	308,936	309,334	3200 Non-Certificated Salaries	315,338	326,055	315,095	(10,960)	(3)
454,190	502,247	528,432	3500 Employee Benefits	570,489	566,977	607,612	40,635	7
<u>1,511,736</u>	<u>1,657,902</u>	<u>1,673,024</u>	Subtotal - Personnel Services	<u>1,747,138</u>	<u>1,704,003</u>	<u>1,770,841</u>	<u>66,838</u>	<u>4</u>
91,204	46,917	38,492	4100 Professional and Technical Services	46,900	50,431	46,900	(3,531)	(7)
29,064	33,812	33,407	4200 Staff Travel	500	68,370	500	(67,870)	(99)
78	14	180	4250 Student Travel	-	1,000	-	(1,000)	-
2,665	3,099	3,501	4300 Utility Services	2,300	3,684	2,300	(1,384)	(38)
35,869	23,412	36,253	4350 Energy	30,000	41,170	25,000	(16,170)	(39)
3,581	4,037	3,747	4400 Other Purchased Services	1,250	385,085	900	(384,185)	(100)
49,151	99,061	100,300	4500 Supplies, Materials, and Media	48,285	97,646	48,312	(49,334)	(51)
709	715	8,707	4900 Other Expenses	58,131	101,351	44,322	(57,029)	(56)
			4900 Other Expenses - Additional Allowable	409,273	2,589	387,286	384,697	100
85,520	90,173	93,524	4950 Indirect Costs	84,975	60,520	75,431	14,911	25
<u>297,841</u>	<u>301,240</u>	<u>318,111</u>	Subtotal - Other	<u>681,614</u>	<u>811,846</u>	<u>630,951</u>	<u>(180,895)</u>	<u>(22)</u>
<u>7,128</u>	<u>9,627</u>	<u>15,157</u>	5100 Equipment	<u>10,117</u>	<u>10,117</u>	<u>10,117</u>	<u>-</u>	<u>100</u>
<u>\$ 1,816,705</u>	<u>\$ 1,968,769</u>	<u>\$ 2,006,292</u>	Location Totals	<u>\$ 2,438,869</u>	<u>\$ 2,525,966</u>	<u>\$ 2,411,909</u>	<u>\$ (114,057)</u>	<u>(5)</u>



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the City of Soldotna. Soldotna Montessori Charter School has an enrollment of approximately 165 students in grades K-6. Key features of our school include key Montessori principles, including but not limited to multi-graded classrooms, in-depth studies of Environmental Literacy and service to the local community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 64 Soldotna Montessori Charter School

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
165.00	164.00	165.00	Enrollment in ADM (K-8)	165.00	153.00	165.00

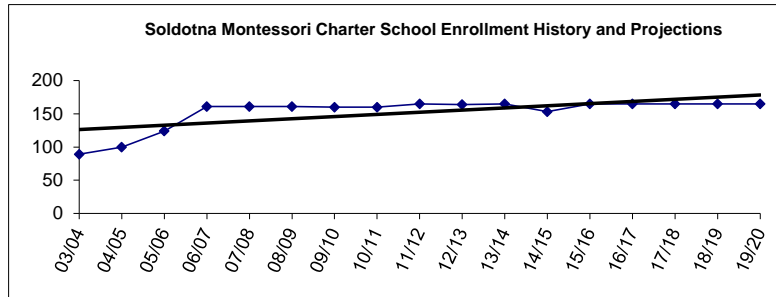
FTE's Included In Current Budget

0.35	0.49	0.49	Administrator	0.49	0.49	0.49
9.45	9.50	9.45	Teacher (Includes Quest)	9.45	9.57	9.57
-	0.47	0.37	Specialist*	0.37	0.37	0.37
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.80</u>	<u>11.46</u>	<u>11.31</u>	Certificated Subtotal	<u>11.31</u>	<u>11.43</u>	<u>11.43</u>
2.64	2.20	2.20	Special Ed Aide	2.20	2.20	2.20
5.12	5.03	5.28	Aide	5.28	5.02	5.02
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>10.08</u>	<u>9.55</u>	<u>9.80</u>	Non-Certificated Subtotal	<u>9.80</u>	<u>9.54</u>	<u>9.54</u>
<u>20.88</u>	<u>21.01</u>	<u>21.11</u>	Total	<u>21.11</u>	<u>20.97</u>	<u>20.97</u>

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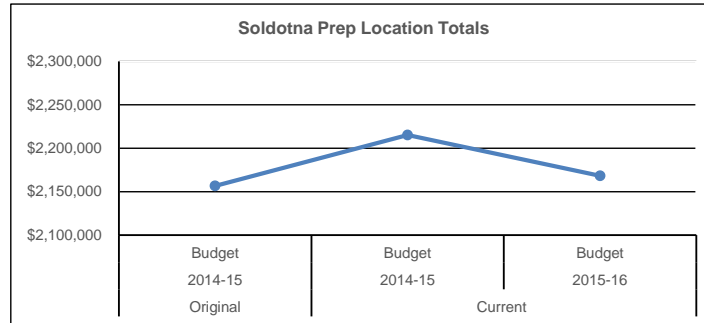


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 1,018,338	\$ 1,021,820	\$ 973,893	\$ (47,927)	100
-	-	-	3200 Non-Certificated Salaries	314,614	331,761	338,199	6,438	100
-	-	-	3500 Employee Benefits	605,052	635,400	653,246	17,846	100
-	-	-	Subtotal - Personnel Services	1,938,004	1,988,981	1,965,338	(23,643)	100
-	-	-	4100 Professional and Technical Services	-	284	-	(284)	100
-	-	-	4200 Staff Travel	2,100	2,100	1,000		
-	-	-	4250 Student Travel	-	513			
-	-	-	4300 Utility Services	9,964	11,467	10,464	(1,003)	100
-	-	-	4350 Energy	166,904	159,295	150,000	(9,295)	100
-	-	-	4400 Other Purchased Services	2,613	4,109	5,031	922	100
-	-	-	4500 Supplies, Materials, and Media	37,035	46,103	36,519	(9,584)	100
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	218,616	223,871	203,014	(19,244)	100
-	-	-	5100 Equipment	-	2,379	-	(2,379)	-
\$ -	\$ -	\$ -	Location Totals	\$ 2,156,620	\$ 2,215,231	\$ 2,168,352	\$ (45,266)	100



Soldotna Prep School houses all 9th grade students who will attend Soldotna High for their 10-12th grade years. This configuration was implemented to assist students in their transition from middle school to high school. Students are encouraged to work toward earning academic credits in every category of the KPBSD high school graduation requirements. Students are also encouraged to participate in elective opportunities and extra-curricular activities to enhance their school experience and help them define future life and career goals.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
-	-	-	Enrollment in ADM (7-8)	191.00	198.00	185.00

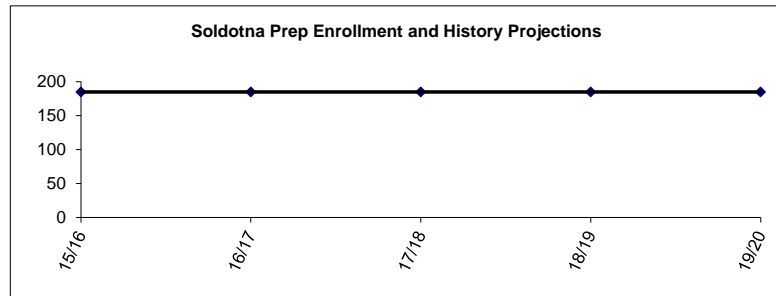
FTE's Included In Current Budget

-	-	-	Administrator	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	9.00	9.65	8.75
-	-	-	Specialist*	1.00	1.65	1.65
-	-	-	Special Ed Teacher**	3.00	2.00	2.00
-	-	-	Certificated Subtotal	14.00	14.30	13.40
-	-	-	Special Ed Aide	1.76	2.64	2.64
-	-	-	Aide	0.44	0.44	0.44
-	-	-	Nurse***	0.74	0.74	0.74
-	-	-	Support	1.50	1.51	1.51
-	-	-	Custodian	3.00	3.00	3.00
-	-	-	Non-Certificated Subtotal	7.44	8.33	8.33
-	-	-	Total	21.44	22.63	21.73

* "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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 201,876	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
15,318	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
83,591	-	-	3500 Employee Benefits	-	-	-	-	-
<u>300,785</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
479	-	-	4200 Staff Travel	-	-	-	-	-
127	-	-	4300 Utility Services	-	-	-	-	-
65	-	-	4400 Other Purchased Services	-	-	-	-	-
2,997	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
539	-	-	4900 Other Expenses	-	-	-	-	-
<u>4,207</u>	<u>-</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>\$ 304,992</u>	<u>\$ -</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
11.00	-	-	Enrollment in ADM (9-12)	-	-	-

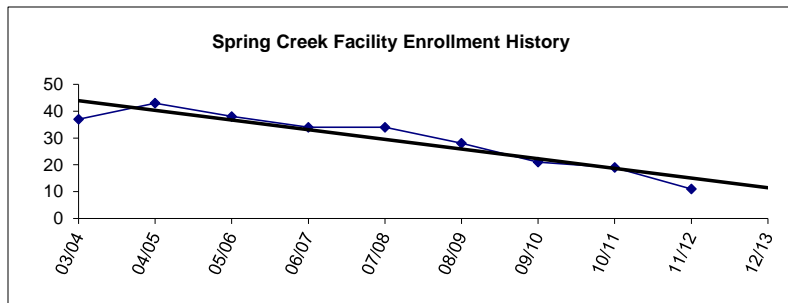
FTE's Included In Current Budget

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

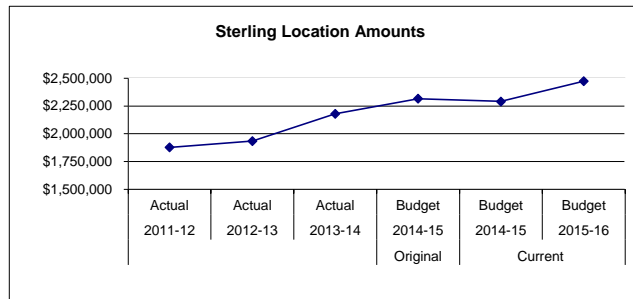


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,006,583	\$ 1,020,859	\$ 1,122,643	3100 Certificated Salaries	\$ 1,166,217	\$ 1,119,751	\$ 1,233,751	\$ 114,000	10
213,295	235,717	280,251	3200 Non-Certificated Salaries	321,801	299,842	320,028	20,186	7
480,139	529,367	635,588	3500 Employee Benefits	714,417	697,160	802,434	105,274	15
<u>1,700,017</u>	<u>1,785,943</u>	<u>2,038,482</u>	Subtotal - Personnel Services	<u>2,202,435</u>	<u>2,116,753</u>	<u>2,356,213</u>	<u>239,460</u>	11
9,399	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,441	4,293	3,197	4200 Staff Travel	3,609	2,300	3,300	1,000	43
-	-	-	4250 Student Travel	-	-	-	-	-
8,534	7,250	8,555	4300 Utility Services	10,200	9,357	10,200	843	9
73,177	71,843	75,447	4350 Energy	71,698	77,462	72,500	(4,962)	(6)
3,091	2,500	3,195	4400 Other Purchased Services	3,236	3,286	3,660	374	11
68,661	48,997	49,722	4500 Supplies, Materials, and Media	24,530	79,773	27,468	(52,305)	(66)
562	588	659	4900 Other Expenses	710	710	710	-	-
<u>166,865</u>	<u>135,471</u>	<u>140,775</u>	Subtotal - Other	<u>113,983</u>	<u>172,888</u>	<u>117,838</u>	<u>(55,050)</u>	(32)
<u>10,833</u>	<u>13,824</u>	<u>864</u>	5100 Equipment	-	1,069	-	(1,069)	-
<u>\$ 1,877,715</u>	<u>\$ 1,935,238</u>	<u>\$ 2,180,121</u>	Location Totals	<u>\$ 2,316,418</u>	<u>\$ 2,290,710</u>	<u>\$ 2,474,051</u>	<u>\$ 183,341</u>	8



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
167.00	189.00	208.00	Enrollment in ADM (K-6)	190.00	243.00	231.00

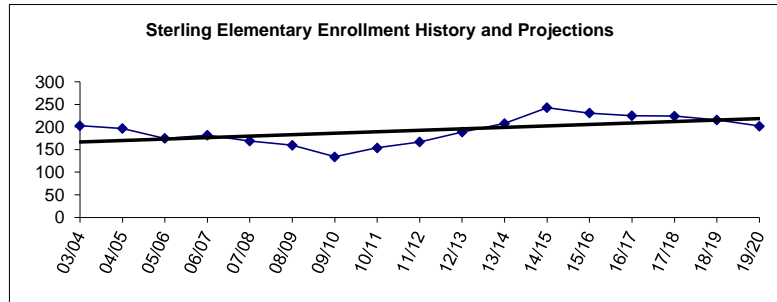
FTE's Included In Current Budget

0.80	0.80	1.00	Administrator	1.00	1.00	1.00
11.50	12.00	13.30	Teacher (Includes Quest)	13.30	13.21	14.71
1.10	0.60	0.60	Specialist*	0.60	0.71	0.71
2.00	3.00	3.00	Special Ed Teacher**	3.00	2.85	2.85
<u>15.40</u>	<u>16.40</u>	<u>17.90</u>	Certificated Subtotal	<u>17.90</u>	<u>17.77</u>	<u>19.27</u>
3.52	3.52	3.52	Special Ed Aide	4.40	4.40	4.40
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	2.00	Custodian	2.00	2.00	2.00
<u>6.75</u>	<u>6.75</u>	<u>7.78</u>	Non-Certificated Subtotal	<u>8.66</u>	<u>8.66</u>	<u>8.66</u>
<u>22.15</u>	<u>23.15</u>	<u>25.68</u>	Total	<u>26.56</u>	<u>26.43</u>	<u>27.93</u>

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

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

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

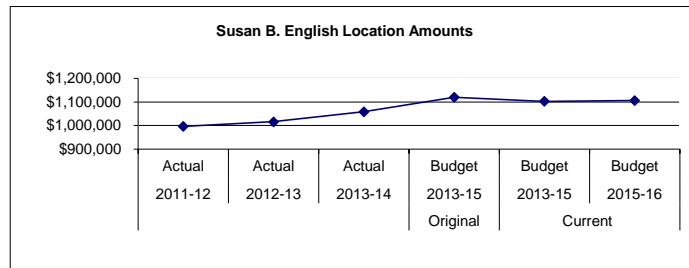


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2013-15 Budget	Current 2013-15 Budget	2015-16 Budget	Change	% Of Change
\$ 265,147	\$ 261,464	\$ 310,208	3100 Certificated Salaries	\$ 326,666	\$ 318,299	\$ 295,971	\$ (22,328)	(7)
185,582	201,975	202,461	3200 Non-Certificated Salaries	224,625	208,937	236,775	27,838	13
208,025	229,427	248,202	3500 Employee Benefits	272,383	265,376	277,833	12,457	5
<u>658,754</u>	<u>692,866</u>	<u>760,871</u>	Subtotal - Personnel Services	<u>823,674</u>	<u>792,612</u>	<u>810,579</u>	<u>17,967</u>	2
-	2,194	3,401	4100 Professional and Technical Services	-	-	-	-	-
4,479	3,264	2,617	4200 Staff Travel	6,000	6,800	5,000	(1,800)	(26)
6,766	4,779	4,441	4250 Student Travel	-	5,272	-	(5,272)	(100)
26,581	26,492	24,825	4300 Utility Services	27,215	27,096	26,715	(381)	(1)
239,885	235,360	224,910	4350 Energy	234,992	225,640	239,780	14,140	6
4,111	6,008	4,231	4400 Other Purchased Services	8,365	8,305	5,184	(3,121)	(38)
47,781	29,299	22,137	4500 Supplies, Materials, and Media	15,871	32,201	14,875	(17,326)	(54)
3,724	3,316	4,280	4900 Other Expenses	3,714	3,394	3,714	320	9
<u>333,327</u>	<u>310,712</u>	<u>290,842</u>	Subtotal - Other	<u>296,157</u>	<u>308,708</u>	<u>295,268</u>	<u>(13,440)</u>	(4)
4,710	12,321	6,763	5100 Equipment	-	1,534	-	(1,534)	(100)
<u>\$ 996,791</u>	<u>\$ 1,015,899</u>	<u>\$ 1,058,476</u>	Location Totals	<u>\$ 1,119,831</u>	<u>\$ 1,102,854</u>	<u>\$ 1,105,847</u>	<u>\$ 2,993</u>	0



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
2015 - 2016 Budget**

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

Date: 07/06/15

2010-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
43.00	40.00	48.00	Enrollment in ADM (K-12)	43.00	40.00	40.00

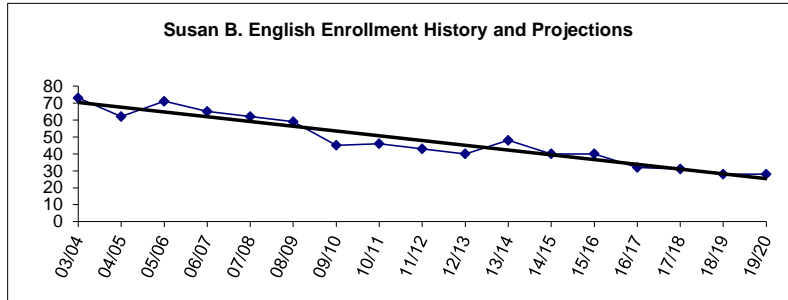
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.67	0.50
3.50	3.00	3.50	Teacher (Includes Quest)	3.50	3.33	3.00
-	-	0.20	Specialist*	0.20	0.20	0.20
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.35	0.35
<u>4.50</u>	<u>4.00</u>	<u>4.70</u>	Certificated Subtotal	<u>4.70</u>	<u>4.55</u>	<u>4.05</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	1.51	1.51	Support	1.88	1.88	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.36</u>	<u>4.49</u>	<u>4.49</u>	Non-Certificated Subtotal	<u>4.86</u>	<u>4.86</u>	<u>4.86</u>
<u>8.86</u>	<u>8.49</u>	<u>9.19</u>	Total	<u>9.56</u>	<u>9.41</u>	<u>8.91</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.

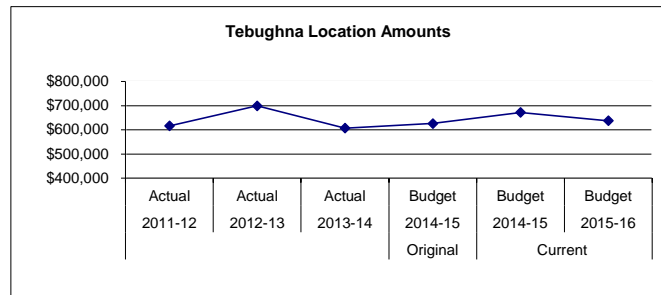


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 223,722	\$ 275,313	\$ 230,425	3100 Certificated Salaries	\$ 227,915	\$ 239,480	\$ 237,800	\$ (1,680)	(1)
65,597	77,761	70,460	3200 Non-Certificated Salaries	73,131	77,388	78,068	680	1
123,548	153,746	129,017	3500 Employee Benefits	139,082	139,910	151,398	11,488	8
<u>412,867</u>	<u>506,820</u>	<u>429,902</u>	Subtotal - Personnel Services	<u>440,128</u>	<u>456,778</u>	<u>467,266</u>	<u>10,488</u>	<u>2</u>
3,847	4,428	2,984	4200 Staff Travel	7,500	10,000	5,000	(5,000)	(50)
750	600	600	4250 Student Travel	-	1,000	-	(1,000)	(100)
41,926	43,855	63,905	4300 Utility Services	66,350	74,549	66,850	(7,699)	(10)
103,770	90,903	78,317	4350 Energy	93,118	94,608	82,000	(12,608)	(13)
3,484	6,448	1,961	4400 Other Purchased Services	4,892	4,532	3,160	(1,372)	(30)
40,108	22,474	20,342	4500 Supplies, Materials, and Media	8,469	24,910	7,727	(17,183)	(69)
5,671	5,685	8,228	4900 Other Expenses	5,685	5,685	5,685	-	-
<u>199,556</u>	<u>174,393</u>	<u>176,337</u>	Subtotal - Other	<u>186,014</u>	<u>215,284</u>	<u>170,422</u>	<u>(44,862)</u>	<u>(21)</u>
<u>4,209</u>	<u>17,965</u>	<u>1,093</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 616,632</u>	<u>\$ 699,178</u>	<u>\$ 607,332</u>	Location Totals	<u>\$ 626,142</u>	<u>\$ 672,062</u>	<u>\$ 637,688</u>	<u>\$ (34,374)</u>	<u>(5)</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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
41.00	40.00	35.00	Enrollment in ADM (K-12)	34.00	33.00	30.00

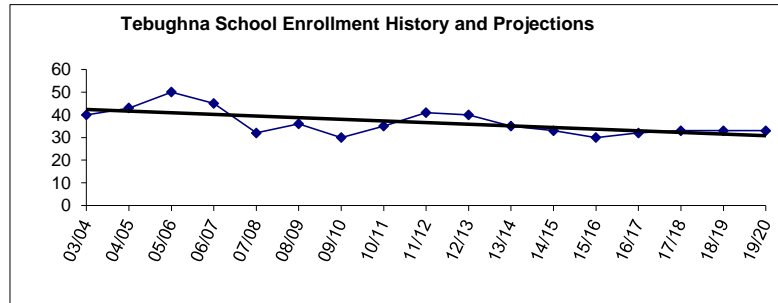
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	1.00	1.00
2.50	3.00	2.00	Teacher (Includes Quest)	2.00	2.00	1.50
0.05	-	-	Specialist *	-	-	-
0.50	1.00	0.50	Special Ed Teacher**	0.50	-	0.50
<u>3.55</u>	<u>4.50</u>	<u>3.00</u>	Certificated Subtotal	<u>3.00</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>1.88</u>	<u>1.96</u>	<u>1.96</u>	Non-Certificated Subtotal	<u>1.96</u>	<u>1.96</u>	<u>1.96</u>
<u>5.43</u>	<u>6.46</u>	<u>4.96</u>	Total	<u>4.96</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.

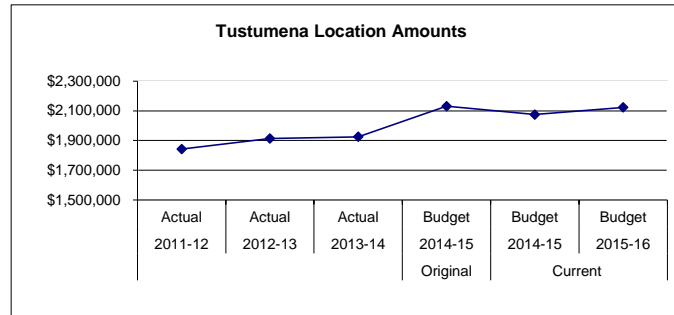


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 970,064	\$ 1,009,058	\$ 1,038,606	3100 Certificated Salaries	\$ 1,148,708	\$ 1,093,236	\$ 1,140,775	\$ 47,539	4
229,519	245,678	207,664	3200 Non-Certificated Salaries	248,440	229,651	222,986	(6,665)	(3)
465,073	505,820	529,785	3500 Employee Benefits	609,518	574,842	631,253	56,411	10
<u>1,664,656</u>	<u>1,760,556</u>	<u>1,776,055</u>	Subtotal - Personnel Services	<u>2,006,666</u>	<u>1,897,729</u>	<u>1,995,014</u>	<u>97,285</u>	5
-	-	450	4100 Professional and Technical Services	-	-	-	-	-
2,105	1,800	1,808	4200 Staff Travel	2,258	2,358	3,300	942	40
2,611	2,605	3,195	4300 Utility Services	3,400	3,556	3,400	(156)	(4)
91,239	95,378	98,627	4350 Energy	91,155	102,420	95,000	(7,420)	(7)
2,510	3,716	2,547	4400 Other Purchased Services	2,921	3,212	2,826	(386)	(12)
65,921	40,570	40,717	4500 Supplies, Materials, and Media	23,134	64,443	22,510	(41,933)	(65)
700	700	704	4900 Other Expenses	1,009	709	1,009	300	42
<u>165,086</u>	<u>144,769</u>	<u>148,048</u>	Subtotal - Other	<u>123,877</u>	<u>176,698</u>	<u>128,045</u>	<u>(48,653)</u>	(28)
<u>13,287</u>	<u>8,022</u>	<u>917</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,843,029</u>	<u>\$ 1,913,347</u>	<u>\$ 1,925,020</u>	Location Totals	<u>\$ 2,130,543</u>	<u>\$ 2,074,427</u>	<u>\$ 2,123,059</u>	<u>\$ 48,632</u>	2



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
169.00	162.00	180.00	Enrollment in ADM (K-6)	177.00	176.00	170.00

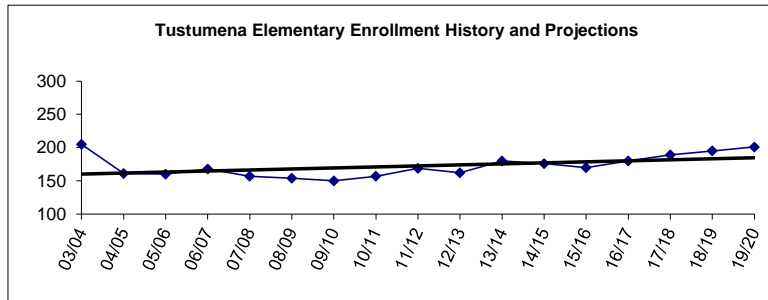
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.50	10.20	Teacher (Includes Quest)	11.70	11.28	11.78
0.50	1.16	0.86	Specialist*	0.86	0.65	0.65
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.00</u>	<u>14.66</u>	<u>14.06</u>	Certificated Subtotal	<u>15.56</u>	<u>14.93</u>	<u>15.43</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
0.88	0.88	0.71	Nurse***	0.71	0.18	0.18
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.40</u>	<u>6.40</u>	<u>6.23</u>	Non-Certificated Subtotal	<u>6.23</u>	<u>5.70</u>	<u>5.70</u>
<u>20.40</u>	<u>21.06</u>	<u>20.29</u>	Total	<u>21.79</u>	<u>20.63</u>	<u>21.13</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.



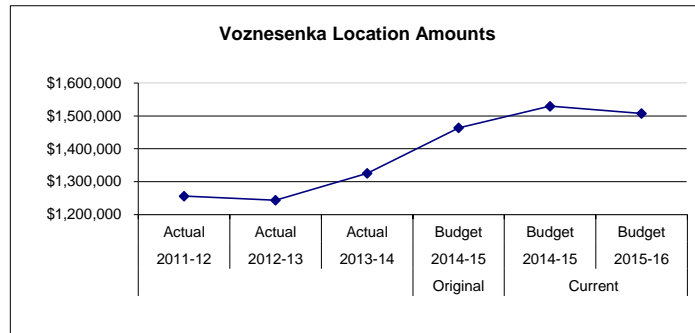
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 53 Voznesenka Elementary / High

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 554,906	\$ 535,978	\$ 585,635	3100 Certificated Salaries	\$ 685,114	\$ 673,314	\$ 694,373	\$ 21,059	3
207,912	208,947	221,900	3200 Non-Certificated Salaries	231,375	228,676	237,224	8,548	4
329,010	331,908	363,621	3500 Employee Benefits	419,203	431,989	458,998	27,009	6
<u>1,091,828</u>	<u>1,076,833</u>	<u>1,171,156</u>	Subtotal - Personnel Services	<u>1,335,692</u>	<u>1,333,979</u>	<u>1,390,595</u>	<u>56,616</u>	4
920	2,519	3,057	4200 Staff Travel	2,688	1,797	2,000	203	11
1,240	1,133	1,189	4250 Student Travel	-	1,374	-	(1,374)	(100)
3,531	4,953	7,223	4300 Utility Services	11,007	9,514	10,607	1,093	11
25,051	25,356	21,485	4350 Energy	25,062	20,393	17,000	(3,393)	(17)
70,536	71,859	72,170	4400 Other Purchased Services	74,389	106,425	71,805	(34,620)	(33)
59,278	47,918	40,443	4500 Supplies, Materials, and Media	13,989	53,214	14,232	(38,982)	(73)
1,258	1,280	1,414	4900 Other Expenses	1,280	1,374	1,280	(94)	(7)
<u>161,814</u>	<u>155,018</u>	<u>146,981</u>	Subtotal - Other	<u>128,415</u>	<u>194,091</u>	<u>116,924</u>	<u>(77,167)</u>	(40)
<u>2,429</u>	<u>11,858</u>	<u>7,577</u>	5100 Equipment	-	1,551	-	(1,551)	-
<u>\$ 1,256,071</u>	<u>\$ 1,243,709</u>	<u>\$ 1,325,714</u>	Location Totals	<u>\$ 1,464,107</u>	<u>\$ 1,529,621</u>	<u>\$ 1,507,519</u>	<u>\$ (22,102)</u>	(1)



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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 53 Voznesenka Elementary / High

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
102.00	107.00	110.00	Enrollment in ADM (K-12)	97.00	118.00	108.00

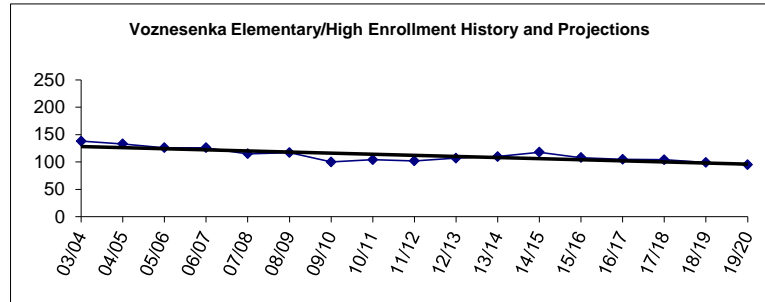
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.50	5.50	5.50	Teacher (Includes Quest)	7.00	7.40	7.70
-	-	0.30	Specialist*	0.30	0.17	0.17
1.60	1.70	1.70	Special Ed Teacher**	1.70	1.68	1.48
<u>8.60</u>	<u>7.70</u>	<u>8.00</u>	Certificated Subtotal	<u>9.50</u>	<u>9.75</u>	<u>9.85</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.64	2.64	Aide	2.64	2.64	2.64
0.27	0.20	0.20	Nurse***	0.20	0.20	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.88	0.75	0.75	Custodian	0.75	0.75	0.75
<u>5.67</u>	<u>5.47</u>	<u>5.47</u>	Non-Certificated Subtotal	<u>5.47</u>	<u>5.47</u>	<u>5.47</u>
<u>14.27</u>	<u>13.17</u>	<u>13.47</u>	Total	<u>14.97</u>	<u>15.22</u>	<u>15.32</u>

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

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

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

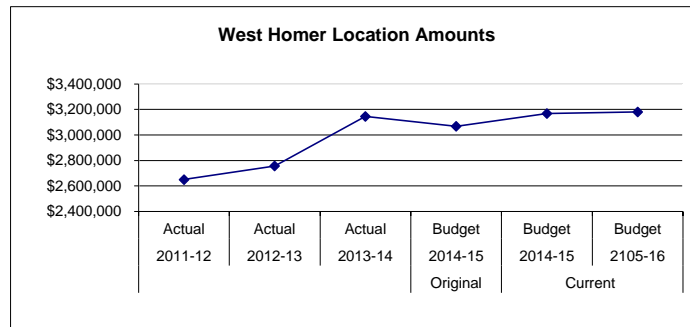


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2105-16 Budget	Change	% Of Change
\$ 1,229,302	\$ 1,344,249	\$ 1,460,369	3100 Certificated Salaries	\$ 1,406,242	\$ 1,493,675	\$ 1,448,477	\$ (45,198)	(3)
414,225	399,641	510,541	3200 Non-Certificated Salaries	542,846	516,857	552,034	35,177	7
696,786	747,880	928,479	3500 Employee Benefits	935,253	952,405	1,022,533	70,128	7
<u>2,340,313</u>	<u>2,491,770</u>	<u>2,899,389</u>	Subtotal - Personnel Services	<u>2,884,341</u>	<u>2,962,937</u>	<u>3,023,044</u>	<u>60,107</u>	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
601	4,710	1,378	4200 Staff Travel	3,161	1,413	1,500	87	6
-	-	-	4250 Student Travel	-	780	-	-	-
10,480	11,715	10,111	4300 Utility Services	13,382	6,303	12,682	6,379	101
168,902	187,431	149,235	4350 Energy	134,143	112,022	110,000	(2,022)	(2)
6,688	5,100	5,073	4400 Other Purchased Services	4,105	3,717	3,605	(112)	(3)
93,108	55,105	68,577	4500 Supplies, Materials, and Media	28,698	80,482	28,827	(51,655)	(64)
856	820	920	4900 Other Expenses	750	930	750	(180)	(19)
<u>280,635</u>	<u>264,881</u>	<u>235,294</u>	5100 Equipment	<u>184,239</u>	<u>205,647</u>	<u>157,364</u>	<u>(47,503)</u>	(23)
<u>29,030</u>	<u>-</u>	<u>10,513</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 2,649,978</u>	<u>\$ 2,756,651</u>	<u>\$ 3,145,196</u>	Location Totals	<u>\$ 3,068,580</u>	<u>\$ 3,168,584</u>	<u>\$ 3,180,408</u>	<u>\$ 12,604</u>	0



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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
221.00	231.00	232.00	Enrollment in ADM (3-6)	237.00	234.00	227.00

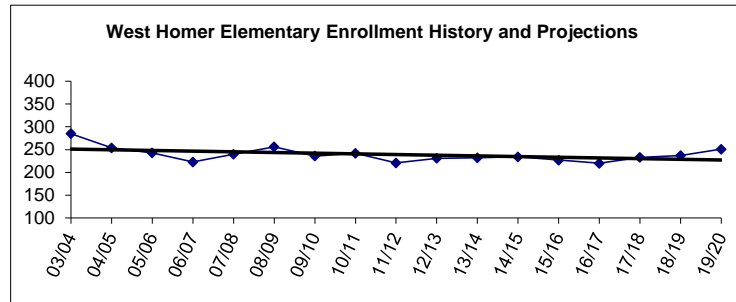
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.25	12.00	13.00	Teacher (Includes Quest)	11.50	12.50	11.50
1.35	1.38	1.38	Specialist*	1.38	1.95	1.95
3.00	4.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>17.60</u>	<u>18.38</u>	<u>20.38</u>	Certificated Subtotal	<u>18.88</u>	<u>20.45</u>	<u>19.45</u>
5.72	7.04	9.68	Special Ed Aide	9.68	9.68	9.68
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.67	0.67	0.67	Nurse***	0.67	0.67	0.67
1.00	1.00	1.00	Support	1.00	1.00	1.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>10.83</u>	<u>12.15</u>	<u>14.79</u>	Non-Certificated Subtotal	<u>14.79</u>	<u>14.79</u>	<u>14.79</u>
<u>28.43</u>	<u>30.53</u>	<u>35.17</u>	Total	<u>33.67</u>	<u>35.24</u>	<u>34.24</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 46,412	\$ 34,596	\$ 35,363	3200 Non-Certificated Salaries	\$ 34,337	\$ 35,155	\$ 35,147	\$ (8)	(0)
80,681	80,907	86,633	3500 Employee Benefits	86,459	86,106	95,755	9,649	11
<u>127,093</u>	<u>115,503</u>	<u>121,996</u>	Subtotal - Personnel Services	<u>120,796</u>	<u>121,261</u>	<u>130,902</u>	<u>9,641</u>	
39,467	85,890	88,479	4100 Professional and Technical Services	100,000	101,800	100,000	(1,800)	(2)
44,147	43,080	45,953	4200 Staff Travel	44,550	42,750	44,550	1,800	4
8	160	27	4300 Utility Services	200	200	200	-	-
4,191	5,857	5,032	4400 Other Purchased Services	5,800	6,173	5,800	(373)	(6)
3,288	2,395	6,163	4500 Supplies, Materials, and Media	3,400	3,227	3,400	173	5
33,600	33,600	33,600	4800 Tuition and Stipends	33,600	33,600	33,600	-	-
28,399	27,836	27,425	4900 Other Expenses	28,900	28,700	28,900	-	-
<u>153,100</u>	<u>198,818</u>	<u>206,679</u>	Subtotal - Other	<u>216,450</u>	<u>216,450</u>	<u>216,450</u>	<u>(200)</u>	<u>(0)</u>
-	378	-	5100 Equipment	-	-	-	-	-
<u>\$ 280,193</u>	<u>\$ 314,699</u>	<u>\$ 328,675</u>	Location Totals	<u>\$ 337,246</u>	<u>\$ 337,711</u>	<u>\$ 347,352</u>	<u>\$ 9,441</u>	<u>3</u>

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Non-Certificated Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 142,662	\$ 158,370	\$ 160,000	3100 Certificated Salaries	\$ 172,574	\$ 242,704	\$ 152,574	\$ (90,130)	(37)
110,092	52,045	165,104	3200 Non-Certificated Salaries	100,326	104,752	106,734	1,982	2
80,372	84,534	91,559	3500 Employee Benefits	96,122	101,449	100,600	(849)	(1)
<u>333,126</u>	<u>294,949</u>	<u>416,663</u>	Subtotal - Personnel Services	<u>369,022</u>	<u>448,905</u>	<u>359,908</u>	<u>(88,997)</u>	(20)
37,017	24,250	7,488	4100 Professional and Technical Services	23,150	20,950	23,150	2,200	11
16,419	25,173	28,855	4200 Staff Travel	27,100	24,290	26,850	2,560	11
14,606	15,639	15,329	4300 Utility Services	11,500	18,156	11,750	(6,406)	(35)
2,766	2,823	5,239	4400 Other Purchased Services	6,700	15,002	6,600	(8,402)	(56)
13,370	15,518	20,548	4500 Supplies, Materials, and Media	16,800	22,472	16,800	(5,672)	(25)
3,657	2,530	2,631	4900 Other Expenses	5,500	5,350	5,500	150	3
<u>87,835</u>	<u>85,933</u>	<u>80,090</u>	Subtotal - Other	<u>90,750</u>	<u>106,220</u>	<u>90,650</u>	<u>(15,570)</u>	(15)
<u>450</u>	<u>3,041</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>1,826</u>	<u>-</u>	<u>(1,826)</u>	-
<u>\$ 421,411</u>	<u>\$ 383,923</u>	<u>\$ 496,753</u>	Location Totals	<u>\$ 459,772</u>	<u>\$ 556,951</u>	<u>\$ 450,558</u>	<u>\$ (106,393)</u>	(19)

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 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.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 72 Assistant Superintendent Instructional Support

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 7,776	\$ 7,640	\$ -	3100 Certificated Salaries	\$ -	\$ 7,964	\$ -	\$ (7,964)	-
165,812	164,915	172,678	3200 Non-Certificated Salaries	170,152	179,161	177,516	(1,645)	(1)
67,456	71,182	72,593	3500 Employee Benefits	75,880	79,574	81,263	1,689	2
<u>241,044</u>	<u>243,737</u>	<u>245,271</u>	Subtotal - Personnel Services	<u>246,032</u>	<u>266,699</u>	<u>258,779</u>	<u>(7,920)</u>	(3)
8,500	4,000	-	4100 Professional and Technical Services	-	-	-	-	-
8,281	10,600	10,190	4200 Staff Travel	10,800	10,800	10,800	-	-
3,605	4,180	3,838	4300 Utility Services	3,050	4,423	3,050	(1,373)	(31)
10,600	10,023	10,051	4350 Energy	10,396	6,448	9,411	-	-
248,608	266,700	258,424	4400 Other Purchased Services	255,100	259,333	255,050	(4,283)	(2)
902,163	804,155	478,107	4450 Insurance Premiums	573,090	573,090	765,970	192,880	34
108,071	11,529	8,778	4500 Supplies, Materials, and Media	12,900	28,867	12,900	(15,967)	(55)
26	1,423	474	4900 Other Expenses	1,237	992	1,237	245	25
<u>1,289,854</u>	<u>1,112,610</u>	<u>769,862</u>	Subtotal - Other	<u>866,573</u>	<u>883,953</u>	<u>1,058,418</u>	<u>171,502</u>	19
<u>109,453</u>	<u>284,226</u>	<u>599</u>	5100 Equipment	<u>-</u>	<u>5,247</u>	<u>-</u>	<u>(5,247)</u>	-
<u>\$ 1,640,351</u>	<u>\$ 1,640,573</u>	<u>\$ 1,015,732</u>	Location Totals	<u>\$ 1,112,605</u>	<u>\$ 1,155,899</u>	<u>\$ 1,317,197</u>	<u>\$ 161,298</u>	14

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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 72 Assistant Superintendent Instructional Support

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 73 Assistant Superintendent Instruction

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 170,896	\$ 173,456	\$ 171,049	3100 Certificated Salaries	\$ 177,132	\$ 93,624	\$ 174,010	\$ 80,386	86
64,424	67,093	69,644	3200 Non-Certificated Salaries	65,482	87,001	57,619	(29,382)	(34)
66,275	69,341	71,627	3500 Employee Benefits	74,820	52,265	78,135	25,870	49
<u>301,595</u>	<u>309,890</u>	<u>312,320</u>	Subtotal - Personnel Services	<u>317,434</u>	<u>232,890</u>	<u>309,764</u>	<u>76,874</u>	33
22,210	67,433	12,152	4100 Professional and Technical Services	33,000	10,714	18,000	7,286	68
37,992	14,719	14,452	4200 Staff Travel	35,500	22,143	35,500	13,357	60
2,827	3,114	2,948	4300 Utility Services	2,750	3,781	2,750	(1,031)	(27)
26,745	49,605	17,343	4400 Other Purchased Services	60,100	16,407	25,050	8,643	53
34,924	27,650	7,702	4500 Supplies, Materials, and Media	14,000	10,603	19,000	8,397	79
110,987	111,338	98,072	4900 Other Expenses	124,715	123,864	124,715	851	1
<u>235,685</u>	<u>273,859</u>	<u>152,669</u>	Subtotal - Other	<u>270,065</u>	<u>187,512</u>	<u>225,015</u>	<u>37,503</u>	20
<u>72,987</u>	<u>1,494</u>	<u>1,497</u>	5100 Equipment	<u>2,500</u>	<u>7,109</u>	<u>2,500</u>	<u>(4,609)</u>	-
<u>\$ 610,267</u>	<u>\$ 585,243</u>	<u>\$ 466,486</u>	Location Totals	<u>\$ 589,999</u>	<u>\$ 427,511</u>	<u>\$ 537,279</u>	<u>\$ 109,768</u>	26

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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 73 Assistant Superintendent Instruction

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 74 Fiscal Services

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 2,338	\$ 11,673	\$ 65	3100 Certificated Salaries	\$ -	\$ 9,267	\$ -	\$ (9,267)	-
550,050	586,734	611,026	3200 Non-Certificated Salaries	638,330	646,577	663,229	16,652	3
267,885	297,089	319,360	3500 Employee Benefits	344,988	356,306	374,761	18,455	5
<u>820,273</u>	<u>895,496</u>	<u>930,451</u>	Subtotal - Personnel Services	<u>983,318</u>	<u>1,012,150</u>	<u>1,037,990</u>	<u>35,107</u>	3
62,529	55,560	58,070	4100 Professional and Technical Services	60,400	60,400	62,415	2,015	3
20,906	30,209	30,153	4200 Staff Travel	25,000	25,926	25,000	(926)	(4)
14,704	18,023	15,756	4300 Utility Services	15,000	16,952	15,000	(1,952)	(12)
11,727	4,622	6,171	4400 Other Purchased Services	10,500	7,194	10,250	3,056	42
10,924	13,196	10,797	4500 Supplies, Materials, and Media	11,000	14,183	11,000	(3,183)	(22)
2,355	1,706	2,505	4900 Other Expenses	2,500	2,661	2,500	(161)	(6)
(203,192)	(173,592)	(215,738)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>(80,047)</u>	<u>(50,276)</u>	<u>(92,286)</u>	Subtotal - Other	<u>(75,600)</u>	<u>(72,684)</u>	<u>(73,835)</u>	<u>(1,151)</u>	2
7,322	5,016	-	5100 Equipment	-	6,038	-	(6,038)	-
<u>\$ 747,548</u>	<u>\$ 850,236</u>	<u>\$ 838,165</u>	Location Totals	<u>\$ 907,718</u>	<u>\$ 945,504</u>	<u>\$ 964,155</u>	<u>\$ 27,918</u>	3

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 129,277	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
92,642	213,014	238,860	3200 Non-Certificated Salaries	232,081	214,238	156,860	(57,378)	(27)
84,162	105,576	112,623	3500 Employee Benefits	118,282	117,481	83,470	(34,011)	(29)
<u>306,081</u>	<u>318,590</u>	<u>351,483</u>	Subtotal - Personnel Services	<u>350,363</u>	<u>331,719</u>	<u>240,330</u>	<u>(91,389)</u>	<u>(28)</u>
16	-	1,228	4100 Professional and Technical Services	2,000	3,075	2,000	(1,075)	(35)
9,420	9,958	6,650	4200 Staff Travel	14,950	15,392	14,950	(442)	(3)
497	500	853	4300 Utility Services	400	559	400	(159)	(28)
1,390,958	6,935	5,270	4400 Other Purchased Services	700	4,950	700	(4,250)	(86)
35,650	4,049	23,494	4500 Supplies, Materials, and Media	17,050	56,621	19,050	(37,571)	(66)
250	190	8,540	4900 Other Expenses	-	595	-	(595)	(100)
<u>1,436,791</u>	<u>21,632</u>	<u>46,035</u>	Subtotal - Other	<u>35,100</u>	<u>81,192</u>	<u>37,100</u>	<u>(44,092)</u>	<u>(54)</u>
<u>5,988</u>	<u>32,830</u>	<u>1,387,226</u>	5100 Equipment	-	78,586	-	(78,586)	(100)
<u>\$ 1,748,860</u>	<u>\$ 373,052</u>	<u>\$ 1,784,744</u>	Location Totals	<u>\$ 385,463</u>	<u>\$ 491,497</u>	<u>\$ 277,430</u>	<u>\$ (214,067)</u>	<u>(44)</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 393,621	\$ 404,344	\$ 436,397	3200 Non-Certificated Salaries	\$ 396,066	\$ 430,092	\$ 404,103	\$ (25,989)	(6)
206,656	213,147	236,459	3500 Employee Benefits	243,614	260,022	263,012	2,990	1
<u>600,277</u>	<u>617,491</u>	<u>672,856</u>	Subtotal - Personnel Services	<u>639,680</u>	<u>690,114</u>	<u>667,115</u>	<u>(22,999)</u>	(3)
3,493	4,396	5,253	4200 Staff Travel	4,000	3,556	4,000	444	12
5,354	4,835	6,266	4300 Utility Services	6,800	8,089	7,800	(289)	(4)
113,758	110,129	116,375	4350 Energy	111,401	116,336	75,000	(41,336)	(36)
9,488	18,857	11,285	4400 Other Purchased Services	13,050	16,308	13,050	(3,258)	(20)
71,814	84,557	73,938	4500 Supplies, Materials, and Media	64,050	57,309	64,050	6,741	12
718	1,035	1,001	4900 Other Expenses	1,100	1,831	1,100	(731)	(40)
<u>(204,332)</u>	<u>(174,566)</u>	<u>(216,949)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>293</u>	<u>49,243</u>	<u>(2,831)</u>	Subtotal - Other	<u>401</u>	<u>3,429</u>	<u>(35,000)</u>	<u>(38,429)</u>	100
<u>176,367</u>	<u>3,169</u>	<u>139,924</u>	5100 Equipment	<u>5,500</u>	<u>128,003</u>	<u>5,500</u>	<u>(122,503)</u>	(96)
<u>\$ 776,937</u>	<u>\$ 669,903</u>	<u>\$ 809,949</u>	Location Totals	<u>\$ 645,581</u>	<u>\$ 821,546</u>	<u>\$ 637,615</u>	<u>\$ (183,931)</u>	(22)

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 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
<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	Total	<u>7.50</u>	<u>7.50</u>	<u>7.50</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 137,945	\$ 149,947	\$ 6,295	3100 Certificated Salaries	\$ 6,750	\$ 5,508	\$ 3,500	\$ (2,008)	(36)
463,943	452,702	549,658	3200 Non-Certificated Salaries	778,760	689,623	964,672	275,049	40
250,122	260,638	277,256	3500 Employee Benefits	341,222	322,491	411,621	89,130	28
<u>852,010</u>	<u>863,287</u>	<u>833,209</u>	Subtotal - Personnel Services	<u>1,126,732</u>	<u>1,017,622</u>	<u>1,379,793</u>	<u>362,171</u>	36
62,355	46,488	63,711	4100 Professional and Technical Services	63,270	54,606	63,270	8,664	16
38,748	42,569	25,876	4200 Staff Travel	51,300	40,201	51,300	11,099	28
6,564	7,281	7,044	4300 Utility Services	7,100	8,562	7,100	(1,462)	(17)
51,305	58,496	56,926	4400 Other Purchased Services	59,800	67,432	60,600	(6,832)	(10)
17,681	12,133	43,685	4500 Supplies, Materials, and Media	16,100	24,960	16,100	(8,860)	(35)
24,174	26,320	24,946	4900 Other Expenses	46,000	41,000	46,000	5,000	12
<u>(102,237)</u>	<u>(87,344)</u>	<u>(108,550)</u>	4950 Indirect Costs	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	-
<u>98,590</u>	<u>105,943</u>	<u>113,638</u>	Subtotal - Other	<u>143,570</u>	<u>136,761</u>	<u>144,370</u>	<u>7,609</u>	6
<u>1,556</u>	<u>10,510</u>	<u>6,400</u>	5100 Equipment	<u>3,000</u>	<u>19,949</u>	<u>3,000</u>	<u>(16,949)</u>	100
<u>\$ 952,156</u>	<u>\$ 979,740</u>	<u>\$ 953,247</u>	Location Totals	<u>\$ 1,273,302</u>	<u>\$ 1,174,332</u>	<u>\$ 1,527,163</u>	<u>\$ 352,831</u>	30

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 10,726	\$ 12,266	\$ 3,640	3100 Certificated Salaries	\$ -	\$ 6,368	\$ -	\$ -	-
960,946	968,688	1,016,166	3200 Non-Certificated Salaries	1,070,658	1,064,184	1,091,981	27,797	3
435,025	443,304	457,690	3500 Employee Benefits	531,244	521,024	571,682	50,658	10
<u>1,406,697</u>	<u>1,424,258</u>	<u>1,477,496</u>	Subtotal - Personnel Services	<u>1,601,902</u>	<u>1,591,576</u>	<u>1,663,663</u>	<u>78,455</u>	<u>5</u>
27,841	9,080	66,723	4100 Professional and Technical Services	48,000	38,485	58,800	20,315	53
62,431	58,209	54,353	4200 Staff Travel	39,500	48,603	39,500	(9,103)	(19)
243,974	267,938	262,113	4300 Utility Services	307,600	309,659	380,200	70,541	23
142,284	231,268	178,038	4400 Other Purchased Services	226,225	263,070	226,225	(36,845)	(14)
226,862	158,116	112,753	4500 Supplies, Materials, and Media	145,200	189,014	141,700	(47,314)	(25)
300	-	309	4900 Other Expenses	1,100	-	600	600	-
(203,192)	(173,592)	(215,738)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>500,500</u>	<u>551,019</u>	<u>458,551</u>	Subtotal - Other	<u>567,625</u>	<u>648,831</u>	<u>647,025</u>	<u>(1,806)</u>	<u>(0)</u>
294,910	119,195	(1,379)	5100 Equipment	56,000	18,027	56,000	37,973	211
<u>\$ 2,202,107</u>	<u>\$ 2,094,472</u>	<u>\$ 1,934,668</u>	Location Totals	<u>\$ 2,225,527</u>	<u>\$ 2,258,434</u>	<u>\$ 2,366,688</u>	<u>\$ 114,622</u>	<u>5</u>

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 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	12.00	12.00	Support	12.00	12.00	12.00
14.00	13.00	13.00	Non-Certificated Subtotal	13.00	13.00	13.00
14.00	13.00	13.00	Total	13.00	13.00	13.00

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 8,119	\$ -	\$ -	4100 Professional and Technical Services	\$ -	\$ -	\$ -	-	-
-	-	14,450	4300 Utility Services	-	-	-	-	(100)
23,145	-	-	4400 Other Purchased Services	-	-	-	-	-
194,193	242,770	8,794	4500 Supplies, Materials, and Media	-	25,183	-	(25,183)	(100)
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>225,457</u>	<u>242,770</u>	<u>23,244</u>	Subtotal - Other	<u>-</u>	<u>25,183</u>	<u>-</u>	<u>(25,183)</u>	<u>(100)</u>
<u>620,923</u>	<u>806,182</u>	<u>1,162,402</u>	5100 Equipment	<u>740,089</u>	<u>1,002,414</u>	<u>782,178</u>	<u>(220,236)</u>	<u>(22)</u>
<u>\$ 846,380</u>	<u>\$ 1,048,952</u>	<u>\$ 1,185,646</u>	Location Totals	<u>\$ 740,089</u>	<u>\$ 1,027,597</u>	<u>\$ 782,178</u>	<u>\$ (245,419)</u>	<u>(24)</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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/06/15

Location: 81 Pupil Services

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 1,773,856	\$ 1,853,151	\$ 1,619,816	3100 Certificated Salaries	\$ 2,149,943	\$ 1,822,514	\$ 2,174,263	\$ 351,749	19
384,465	417,774	407,576	3200 Non-Certificated Salaries	363,204	337,310	464,483	127,173	38
775,994	811,566	752,288	3500 Employee Benefits	958,916	841,180	1,178,466	337,286	40
<u>2,934,315</u>	<u>3,082,491</u>	<u>2,779,680</u>	Subtotal - Personnel Services	<u>3,472,063</u>	<u>3,001,004</u>	<u>3,817,212</u>	<u>816,208</u>	27
396,559	550,808	592,142	4100 Professional and Technical Services	710,994	1,295,930	711,400	(584,530)	(45)
141,555	178,178	132,196	4200 Staff Travel	149,210	177,398	146,620	(30,778)	(17)
3,489	1,967	2,294	4250 Student Travel	3,800	1,625	3,300	1,675	103
4,637	4,432	3,194	4300 Utility Services	5,000	1,402	5,000	3,598	257
2,273	62,814	6,085	4400 Other Purchased Services	6,610	11,481	6,610	(4,871)	(42)
276,339	271,002	128,620	4500 Supplies, Materials, and Media	113,694	277,279	112,315	(164,964)	(59)
138,397	11,511	12,758	4900 Other Expenses	12,800	23,518	12,800	(10,718)	(46)
<u>963,249</u>	<u>1,080,712</u>	<u>877,289</u>	Subtotal - Other	<u>1,002,108</u>	<u>1,788,633</u>	<u>998,045</u>	<u>(790,588)</u>	(44)
<u>55,103</u>	<u>152,551</u>	<u>32,449</u>	Subtotal - Equipment	<u>13,435</u>	<u>15,726</u>	<u>13,435</u>	<u>(2,291)</u>	(15)
<u>\$ 3,952,667</u>	<u>\$ 4,315,754</u>	<u>\$ 3,689,418</u>	Location Total	<u>\$ 4,487,606</u>	<u>\$ 4,805,363</u>	<u>\$ 4,828,692</u>	<u>\$ 23,329</u>	0

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.00	3.00	3.55	Coordinator	3.60	3.60	3.60
2.00	2.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
13.10	10.64	8.50	Specialist*	14.09	9.84	10.62
9.50	9.25	13.55	Special Ed Teacher**	8.50	10.45	9.84
<u>28.60</u>	<u>25.89</u>	<u>27.60</u>	Certificated Subtotal	<u>28.19</u>	<u>25.89</u>	<u>26.06</u>
7.15	5.84	4.87	Special Ed Aide	4.87	4.96	4.99
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>10.15</u>	<u>8.84</u>	<u>7.87</u>	Non-Certificated Subtotal	<u>7.87</u>	<u>7.96</u>	<u>7.99</u>
<u><u>38.75</u></u>	<u><u>34.73</u></u>	<u><u>35.47</u></u>	Total	<u><u>36.06</u></u>	<u><u>33.85</u></u>	<u><u>34.05</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ (5,198)	\$ 73,505	\$ 38,870	3100 Certificated Salaries	\$ 746,168	\$ 372,285	\$ 677,096	304,811	82
201,380	181,777	194,600	3200 Non-Certificated Salaries	317,724	187,385	198,882	11,497	6
17,913,924	23,039,608	24,354,752	3500 Employee Benefits	33,951,718	141,708,703	9,771,327	(131,937,376)	(93)
709,013	554,226	658,089	3631 Worker Compensation	729,823	729,823	973,522	243,699	33
<u>18,819,119</u>	<u>23,849,116</u>	<u>25,246,311</u>	Subtotal - Personnel Services	<u>35,745,433</u>	<u>142,998,196</u>	<u>11,620,827</u>	<u>(131,377,369)</u>	(92)
-	33,578	-	4100 Professional and Technical Services	-	-	-	-	-
8,229	1,540	-	4200 Staff Travel	20,000	-	20,000	20,000	-
74,221	75,000	75,000	4250 Student Travel	275,000	79,159	250,000	170,841	216
7,643	9,482	-	4300 Utility Services	-	-	-	-	-
79,771	68,739	74,374	4350 In Kind Utilities	85,600	85,600	87,600	2,000	-
6,839,117	6,714,939	7,104,480	4400 Other Purchased Services	7,673,124	6,216,599	6,444,969	228,370	4
956,749	525,873	634,696	4450 Insurance and Bond Premiums	557,309	557,309	575,120	17,811	3
(896)	59	246	4500 Supplies, Materials, and Media	10,338	113	10,113	10,000	100
23,671	(3,646)	(7,622)	4900 Other Expenses	40,000	(11,449)	40,000	51,449	(449)
<u>7,988,505</u>	<u>7,425,564</u>	<u>7,881,174</u>	Subtotal - Other	<u>8,661,371</u>	<u>6,927,331</u>	<u>7,427,802</u>	<u>500,471</u>	7
4,527	-	-	5100 Equipment	10,000	4,750	10,000	5,250	-
1,564,250	816,836	1,424,759	5500 Transfer to Other Fund	825,000	1,325,000	1,300,000	(25,000)	(2)
<u>\$ 28,376,401</u>	<u>\$ 32,091,516</u>	<u>\$ 34,552,244</u>	Totals	<u>\$ 45,241,804</u>	<u>\$ 151,255,277</u>	<u>\$ 20,358,629</u>	<u>\$ (130,871,648)</u>	(87)

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
FTE's Included In Current Budget						
-	-	-	Coordinator	-	-	-
1.50	1.50	1.50	Teacher (Includes Quest)	1.50	0.50	0.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	Certificated Subtotal	<u>1.50</u>	<u>0.50</u>	<u>0.50</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.25	4.25	5.00	Support	5.00	4.00	4.00
-	-	-	Custodian	-	-	-
<u>4.25</u>	<u>4.25</u>	<u>5.00</u>	Non-Certificated Subtotal	<u>5.00</u>	<u>4.00</u>	<u>4.00</u>
<u>5.75</u>	<u>5.75</u>	<u>6.50</u>	Total	<u>6.50</u>	<u>4.50</u>	<u>4.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 285,603	\$ 677,587	\$ 729,837	3100 Certificated Salaries	\$ 609,676	\$ 595,138	\$ 589,534	(5,604)	(1)
92,566	94,910	104,134	3200 Non-Certificated Salaries	94,356	121,479	94,690	(26,789)	(22)
130,816	263,422	288,788	3500 Employee Benefits	249,918	256,094	262,818	6,724	3
<u>508,985</u>	<u>1,035,919</u>	<u>1,122,759</u>	Subtotal - Personnel Services	<u>953,950</u>	<u>972,711</u>	<u>947,042</u>	<u>(25,669)</u>	(3)
40,645	2,600	45,600	4100 Professional and Technical Services	15,000	9,600	15,000	5,400	56
31,299	68,908	90,530	4200 Staff Travel	64,550	42,402	62,550	20,148	48
2,332	2,559	2,458	4300 Utility Services	2,600	2,993	2,600	(393)	(13)
58,305	33,225	7,714	4400 Other Purchased Services	500	300	750	450	150
582,571	335,106	308,978	4500 Supplies, Materials, and Media	780,187	229,226	761,237	532,011	232
594	495	1,695	4900 Other Expenses	495	1,334	495	(839)	(63)
<u>715,746</u>	<u>442,893</u>	<u>456,975</u>	Subtotal - Other	<u>863,332</u>	<u>285,855</u>	<u>842,632</u>	<u>556,777</u>	195
658	10,955	75,242	5100 Equipment	924	6,247	924	(5,323)	(85)
<u>\$ 1,225,389</u>	<u>\$ 1,489,767</u>	<u>\$ 1,654,976</u>	Location Totals	<u>\$ 1,818,206</u>	<u>\$ 1,264,813</u>	<u>\$ 1,790,598</u>	<u>\$ 525,785</u>	42

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	1.50	Coordinator	1.50	1.00	1.00
2.00	6.80	5.00	Teacher (Includes Quest)	3.00	3.50	3.50
-	-	0.50	Specialist*	0.50	0.50	0.50
-	-	-	Special Ed Teacher**	-	-	-
<u>3.00</u>	<u>7.80</u>	<u>8.00</u>	Certificated Subtotal	<u>6.00</u>	<u>6.00</u>	<u>6.00</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>5.00</u></u>	<u><u>9.80</u></u>	<u><u>10.00</u></u>	Total	<u><u>8.00</u></u>	<u><u>8.00</u></u>	<u><u>8.00</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 812,820	\$ 887,391	\$ 890,195	3100 Certificated Salaries	\$ 920,515	\$ 807,096	\$ 805,997	(1,099)	(0)
62,280	86,952	68,093	3200 Non-Certificated Salaries	68,442	61,917	80,183	18,266	30
293,278	332,351	338,354	3500 Employee Benefits	381,179	313,993	388,690	74,697	24
<u>1,168,378</u>	<u>1,306,694</u>	<u>1,296,642</u>	Subtotal - Personnel Services	<u>1,370,136</u>	<u>1,183,006</u>	<u>1,274,870</u>	<u>91,864</u>	8
11,825	28,253	10,825	4100 Professional and Technical Services	52,500	32,000	52,500	20,500	64
38,582	32,661	34,385	4200 Staff Travel	26,250	71,356	26,250	(45,106)	(63)
8,948	7,033	4,083	4250 Student Travel	10,500	11,713	10,500	(1,213)	(10)
3,348	4,848	2,840	4300 Utility Services	3,150	3,793	3,150	(643)	(17)
4,480	21,174	8,370	4400 Other Purchased Services	14,700	53,637	86,200	32,563	61
148,135	313,253	105,086	4500 Supplies, Materials, and Media	214,154	105,374	243,996	138,622	132
889	848	1,277	4900 Other Expenses	1,500	1,624	1,500	(124)	(8)
<u>216,207</u>	<u>408,070</u>	<u>166,866</u>	Subtotal - Other	<u>322,754</u>	<u>279,497</u>	<u>424,096</u>	<u>144,599</u>	52
<u>41,498</u>	<u>298,964</u>	<u>38,025</u>	5100 Equipment	<u>43,500</u>	<u>38,100</u>	<u>43,500</u>	<u>5,400</u>	14
<u>\$ 1,426,083</u>	<u>\$ 2,013,728</u>	<u>\$ 1,501,533</u>	Location Totals	<u>\$ 1,736,390</u>	<u>\$ 1,500,603</u>	<u>\$ 1,742,466</u>	<u>\$ 241,863</u>	16

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
7.10	11.10	11.10	Teacher (Includes Quest)	9.80	9.40	9.20
2.00	1.00	1.00	Specialist*	1.00	0.75	0.75
-	-	-	Special Ed Teacher**	-	-	-
<u>10.10</u>	<u>13.10</u>	<u>13.10</u>	Certificated Subtotal	<u>11.80</u>	<u>11.15</u>	<u>10.95</u>
-	-	-	Nurse ***	-	-	-
<u>2.00</u>	<u>2.50</u>	<u>1.66</u>	Support	<u>1.66</u>	<u>2.13</u>	<u>2.13</u>
<u>2.00</u>	<u>2.50</u>	<u>1.66</u>	Non-Certificated Subtotal	<u>1.66</u>	<u>2.13</u>	<u>2.13</u>
<u><u>12.10</u></u>	<u><u>15.60</u></u>	<u><u>14.76</u></u>	Total	<u><u>13.46</u></u>	<u><u>13.28</u></u>	<u><u>13.08</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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ 244,950	\$ 354,140	\$ 354,797	3100 Certificated Salaries	\$ 321,180	\$ 250,229	\$ 251,109	880	0
290,504	328,270	350,744	3200 Non-Certificated Salaries	358,191	382,409	389,347	6,938	2
232,018	319,872	317,203	3500 Employee Benefits	345,620	338,865	394,170	55,305	16
<u>767,472</u>	<u>1,002,282</u>	<u>1,022,744</u>	Subtotal - Personnel Services	<u>1,024,991</u>	<u>971,503</u>	<u>1,034,626</u>	<u>63,123</u>	6
13,751	4,219	-	4100 Professional and Technical Services	5,400	12,600	5,400	(7,200)	(57)
40,733	56,865	59,524	4200 Staff Travel	61,700	64,753	65,700	947	1
7,303	8,145	7,282	4300 Utility Services	7,600	8,397	7,600	(797)	(9)
30,121	32,123	20,064	4400 Other Purchased Services	32,150	28,100	32,050	3,950	14
20,635	114,740	(4,576)	4500 Supplies, Materials, and Media	104,653	177,315	104,338	(72,977)	(41)
82	153	-	4900 Other Expenses	600	600	600	-	-
<u>112,625</u>	<u>216,245</u>	<u>82,294</u>	Subtotal - Other	<u>212,103</u>	<u>291,765</u>	<u>215,688</u>	<u>(76,077)</u>	(26)
1,390	11,858	1,658	5100 Equipment	2,000	5,083	2,000	(3,083)	(61)
<u>\$ 881,487</u>	<u>\$ 1,230,385</u>	<u>\$ 1,106,696</u>	Location Totals	<u>\$ 1,239,094</u>	<u>\$ 1,268,351</u>	<u>\$ 1,252,314</u>	<u>\$ (16,037)</u>	(1)

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	2.00	1.50	Specialist*	0.90	0.50	0.50
-	-	-	Special Ed Teacher**	-	-	-
<u>2.00</u>	<u>4.00</u>	<u>3.50</u>	Certificated Subtotal	<u>2.90</u>	<u>2.50</u>	<u>2.50</u>
7.67	7.23	6.98	Aide	6.65	7.91	7.91
2.75	3.00	2.50	Support	2.50	2.50	2.50
<u>10.42</u>	<u>10.23</u>	<u>9.48</u>	Non-Certificated Subtotal	<u>9.15</u>	<u>10.41</u>	<u>10.41</u>
<u>12.42</u>	<u>14.23</u>	<u>12.98</u>	Total	<u>12.05</u>	<u>12.91</u>	<u>12.91</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
2015 - 2016 Budget**

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

Date: 07/06/15

2010-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ -	\$ -	\$ 217	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
106,030	129,775	127,765	3200 Non-Certificated Salaries	132,216	95,268	197,211	101,943	107
61,420	59,644	63,700	3500 Employee Benefits	111,544	61,475	133,540	72,065	117
<u>167,450</u>	<u>189,419</u>	<u>191,682</u>	Subtotal - Personnel Services	<u>243,760</u>	<u>156,743</u>	<u>330,751</u>	<u>174,008</u>	111
100	-	-	4100 Professional and Technical Services	-	-	-	-	-
30,048	33,105	35,382	4200 Staff Travel	36,000	34,100	36,000	1,900	6
612	718	853	4300 Utility Services	750	296	750	454	153
1,395	1,524	1,255	4400 Other Purchased Services	2,300	2,895	2,300	(595)	(21)
19,150	11,017	16,194	4500 Supplies, Materials, and Media	19,750	19,257	19,750	493	3
506	6,101	506	4900 Other Expenses	5,000	5,220	5,000	(220)	(4)
<u>51,811</u>	<u>52,465</u>	<u>54,190</u>	Subtotal - Other	<u>63,800</u>	<u>61,768</u>	<u>63,800</u>	<u>2,032</u>	3
-	-	872	5100 Equipment	-	2,373	-	(2,373)	(100)
<u>\$ 219,261</u>	<u>\$ 241,884</u>	<u>\$ 246,744</u>	Function Totals	<u>\$ 307,560</u>	<u>\$ 220,884</u>	<u>\$ 394,551</u>	<u>\$ 173,667</u>	79

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
2015 - 2016 Budget**

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

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
2.47	2.68	2.73	Nurse***	3.47	3.28	3.10
0.88	0.88	0.88	Support	0.88	0.88	0.88
3.35	3.56	3.61	Non-Certificated Subtotal	4.35	4.16	3.98
<u>3.35</u>	<u>3.56</u>	<u>3.61</u>	Total	<u>4.35</u>	<u>4.16</u>	<u>3.98</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
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 258,211	\$ -	\$ 480,234	\$ 480,234	100
-	-	-	3200 Non-Certificated Salaries	64,404	-	-	-	100
-	-	-	3500 Employee Benefits	236,055	-	130,822	130,822	100
-	-	-	Subtotal - Personnel Services	558,670	-	611,056	611,056	-
-	-	-	4300 Utility Services	24,846	-	-	-	-
-	-	-	4350 Energy	250,152	-	75,000	75,000	100
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	1,575	-	2,250	2,250	100
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	276,573	-	77,250	77,250	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 835,243	\$ -	\$ 688,306	\$ 688,306	-
<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	Fund Totals	<u>#REF!</u>	<u>#REF!</u>	<u>#REF!</u>	<u>#REF!</u>	<u>#REF!</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 07/06/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
5.65	0.48	4.80	Teacher (Includes Quest)	7.00	1.16	10.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>5.65</u>	<u>0.48</u>	<u>4.80</u>	Certificated Subtotal	<u>7.00</u>	<u>1.16</u>	<u>10.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.07	0.49	3.21	Support	2.32	0.83	-
-	-	-	Custodian	-	-	-
<u>0.07</u>	<u>0.49</u>	<u>3.21</u>	Non-Certificated Subtotal	<u>2.32</u>	<u>0.83</u>	<u>-</u>
<u><u>5.72</u></u>	<u><u>0.97</u></u>	<u><u>8.01</u></u>	Total	<u><u>9.32</u></u>	<u><u>1.99</u></u>	<u><u>10.00</u></u>

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*** 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 2015-2016
With Comparative Totals for Prior Years**

	AK Works CEF	Building Trades	Carl Perkins Basic	Community Theater
Revenues:				
Intergovernmental - Local	\$ 148,000	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	-	-	199,816	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	35,000
Other revenues	-	-	-	-
Total Revenues	148,000	-	199,816	35,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	148,000	-	199,816	35,000
Expenditures:				
Current:				
Instruction	142,513	-	193,116	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	5,487	-	6,700	-
Student Activities	-	-	-	-
Community services	-	-	-	46,500
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	148,000	-	199,816	46,500
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	148,000	-	199,816	46,500
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	(11,500)
Fund Balances, Beginning of Year	-	15,642	-	82,915
Fund Balances, End of Year	\$ -	\$ 15,642	\$ -	\$ 71,415

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2015-2016
With Comparative Totals for Prior Years**

	Corporate Grants	Digital Teaching	Equipment Replacement	Food Service
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	215,953	-	-
Intergovernmental - Federal	-	-	-	2,450,000
Food sales	-	-	-	750,000
Corporate Grants and User fees	52,500	-	-	-
Other revenues	-	-	75,000	140,000
Total Revenues	52,500	215,953	75,000	3,340,000
Other financing sources:				
Operating transfers in	-	-	-	1,300,000
Total Revenues and Other Financing Sources	52,500	215,953	75,000	4,640,000
Expenditures:				
Current:				
Instruction	-	205,885	158,000	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	10,068	-	-
Student Activities	52,500	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	4,393,114
Total Expenditures	52,500	215,953	158,000	4,393,114
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	52,500	215,953	158,000	4,393,114
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	(83,000)	246,886
Fund Balances, Beginning of Year	-	-	83,000	232,643
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 479,529</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2015-2016
With Comparative Totals for Prior Years**

	Food Service - FFVP	Fourth R Training	Gear Up Kenai	Governor's Alternative
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	25,000
Intergovernmental - Federal	110,000	6,600	150,000	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	110,000	6,600	150,000	25,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	110,000	6,600	150,000	25,000
Expenditures:				
Current:				
Instruction	-	6,600	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	110,000	-	-	-
Total Expenditures	110,000	6,600	150,000	25,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	110,000	6,600	150,000	25,000
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 2015-2016
With Comparative Totals for Prior Years**

	McKinney-Vento Grant	McKinney-Vento Grant	Mentor Project	Migrant Education
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	20,000	20,000	97,239	6,000
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	20,000	20,000	97,239	6,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	20,000	20,000	97,239	6,000
Expenditures:				
Current:				
Instruction	18,750	18,750	93,634	6,000
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	1,250	1,250	3,605	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	20,000	20,000	97,239	6,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	20,000	20,000	97,239	6,000
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 2015-2016
With Comparative Totals for Prior Years**

	NCLB	Staff Development	Student Transportation	Title ID Detention
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	7,500	8,071,440	-
Intergovernmental - Federal	3,250,000	-	-	7,500
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	3,250,000	7,500	8,071,440	7,500
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	3,250,000	7,500	8,071,440	7,500
Expenditures:				
Current:				
Instruction	3,105,000	7,500	-	7,250
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	145,000	-	-	250
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	8,071,440	-
Food service	-	-	-	-
Total Expenditures	3,250,000	7,500	8,071,440	7,500
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	3,250,000	7,500	8,071,440	7,500
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses				
	-	-	-	-
Fund Balances, Beginning of Year	-	-	757,512	-
Fund Balances, End of Year	\$ -	\$ -	\$ 757,512	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2015-2016
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2015-2016
With Comparative Totals for Prior Years**

	Totals (Memorandum Only)				
	Budgeted 2015-16	Current Budget 2014-15	Actual 2013-14	Actual 2012-13	Actual 2011-12
Revenues:					
Intergovernmental - Local	\$ 148,000	\$ 185,000	\$ 421,699	\$ 188,112	\$ 148,928
Intergovernmental - State	8,319,893	10,276,381	12,056,220	9,306,396	7,076,188
Intergovernmental - Federal	9,262,155	10,613,926	6,394,885	8,417,135	11,079,625
Food sales	750,000	650,000	657,295	703,256	781,299
Corporate Grants and User fees	87,500	99,929	121,502	98,285	117,033
Other revenues	215,000	144,043	322,151	166,134	204,709
Total Revenues	18,782,548	21,969,279	19,973,752	18,879,318	19,407,782
Other financing sources:					
Operating transfers in	1,300,000	1,325,000	1,424,759	816,836	675,000
Total Revenues and Other Financing Sources	20,082,548	23,294,279	21,398,511	19,696,154	20,082,782
Expenditures:					
Current:					
Instruction	4,558,758	10,226,519	4,694,168	4,843,529	6,049,409
Special Education - Instruction	2,386,000	3,188,160	2,693,627	1,697,906	2,293,005
Support Services - Student	-	-	53,450	55,202	74,692
Support Services - Instruction	-	288,140	74,934	-	629,644
School Administration	-	873,454	1,059,302	414,036	451,336
School Administration Support Services	-	42,184	18,301	36,638	32,468
District Administration Support Services	311,850	380,786	385,737	274,903	343,627
Student Activities	52,500	28,725	723,283	40,272	57,000
Community services	46,500	42,500	40,621	48,786	64,493
Operations and Maintenance of Plant	-	195,790	733,258	794,903	1,045,943
Student Transportation	8,071,440	8,057,123	7,343,482	7,473,969	6,092,404
Food service	4,503,114	4,919,485	4,450,876	4,203,218	3,870,392
Total Expenditures	19,930,162	28,242,866	22,271,039	19,883,362	21,004,413
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
Total Expenditures and Other Financing Uses	19,930,162	28,242,866	22,271,039	19,883,362	21,004,413
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	152,386	(4,948,587)	(872,528)	(187,208)	(921,631)
Fund Balances, Beginning of Year	1,096,712	6,045,299	6,917,827	7,105,035	8,026,666
Fund Balances, End of Year	\$ 1,249,098	\$ 1,096,712	\$ 6,045,299	\$ 6,917,827	\$ 7,105,035

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 273 Alaska Association of School Boards

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 6,795	\$ 4,160	\$ -	0150	Intergovernmental - Federal	\$ 21,600	\$ 21,600	\$ -	\$ (21,600)	-
<u>Other Financing Sources</u>									
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	3,510	3,510	-	(3,510)	(100)
-	-	-	3200	Non-Certificated Salaries	1,755	1,755	-	(1,755)	(100)
-	-	-	3500	Employee Benefits	624	624	-	(624)	(100)
-	-	-		Subtotal - Personnel Services	5,889	5,889	-	(5,889)	(100)
-	900	-	4100	Professional and Technical Services		-	-	-	-
6,795	3,260	-	4500	Supplies, Materials, and Media	15,711	10,400	-	(10,400)	(100)
6,795	4,160	-		Subtotal - Other	15,711	10,400	-	(10,400)	(100)
-	-	-	5100	Equipment	-	5,311	-	(5,311)	(100)
6,795	4,160	-		Fund Total	21,600	21,600	-	(21,600)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 221 AK Works - Construction Education Foundation

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 147,290	\$ 184,119	\$ 179,982	0040	Other Local Revenue	\$ 185,000	\$ 185,000	\$ 148,000	\$ (37,000)	(20)
<u>Expenditure</u>									
17,770	27,300	22,500	3100	Certificated Salaries	22,500	23,200	15,000	(8,200)	(35)
35,853	35,347	34,932	3200	Non-Certificated Salaries	41,432	31,968	10,000	(21,968)	(69)
24,765	27,109	28,384	3500	Employee Benefits	30,983	24,869	20,000	(4,869)	(20)
78,388	89,756	85,816		Subtotal - Personnel Services	94,915	80,037	45,000	(35,037)	(44)
-	-	8,500	4100	Professional and Technical Services	8,625	10,095	-	(10,095)	(100)
2,197	1,404	1,392	4200	Staff Travel	1,500	1,635	-	(1,635)	(100)
150	75	-	4400	Other Purchased Services	-	2,970	-	-	-
59,147	74,730	71,875	4500	Supplies, Materials, and Media	69,056	80,708	87,513	6,805	8
-	-	-	4900	Other Expenses	-	-	-	-	-
6,910	7,966	8,392	4950	Indirect Costs	7,904	7,904	5,487	(2,417)	(31)
68,404	84,175	90,159		Subtotal - Other	87,085	103,312	93,000	(10,312)	(10)
498	10,188	4,007	5100	Equipment	3,000	1,651	10,000	8,349	506
147,290	184,119	179,982		Fund Total	185,000	185,000	148,000	(37,000)	(20)
-	-	-		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
2015 - 2016 Budget**

Fund: 235 Artists in Schools

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 1,638	\$ 3,993	\$ 1,750	0040	Other Local Revenue	\$ 1,465	\$ 4,043	\$ -	(4,043)	(100)
335	2,753	1,000	0050	State	700	700	-	(700)	(100)
335	2,752	1,000	0150	Intergovernmental Federal	765	765	-	(765)	(100)
<u>2,308</u>	<u>9,498</u>	<u>3,750</u>		Total Revenue	<u>2,930</u>	<u>5,508</u>	<u>-</u>	<u>(5,508)</u>	<u>(100)</u>
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
2,308	8,010	3,500	4100	Professional and Technical Services	2,500	4,300	-	(4,300)	(100)
-	155	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
-	145	-	4400	Other Purchased Services	-	-	-	-	-
-	1,188	250	4500	Supplies, Materials, and Media	430	1,208	-	(1,208)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
<u>2,308</u>	<u>9,498</u>	<u>3,750</u>		Subtotal - Other	<u>2,930</u>	<u>5,508</u>	<u>-</u>	<u>(5,508)</u>	<u>(100)</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>2,308</u>	<u>9,498</u>	<u>3,750</u>		Fund Total	<u>2,930</u>	<u>5,508</u>	<u>-</u>	<u>(5,508)</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>	

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
2015 - 2016 Budget**

Fund: 226 ASDN Leadership

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 26,524	\$ 28,975	\$ -	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
23,013	24,478	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
3,511	4,497	-	4500	Supplies, Materials, and Media	-	-	-	-	-
<u>26,524</u>	<u>28,975</u>	<u>-</u>		Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The 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
2015 - 2016 Budget**

Fund: 373 Building Trades

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 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	-	-
\$ 15,642	\$ 15,642	\$ 15,642		Fund Balance, End of Year	\$ 15,642	\$ 15,642	\$ 15,642	\$ -	-

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
2015 - 2016 Budget**

Fund: 240 Broadband Assistance Grant

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State Revenue	\$ 21,687	\$ 21,687	\$ -	\$ (21,687)	(100)
<u>Expenditure</u>									
-	-	-	4300	Utility Services	21,687	21,687	-	(21,687)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	-		Subtotal - Other	21,687	21,687	-	(21,687)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	21,687	21,687	-	(21,687)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 230 Career & Technical Education

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 25,562	\$ -	\$ 38,722	0050	State Revenue	\$ 33,295	\$ 33,295	\$ -	\$ (33,295)	(100)
<u>Other Financing Sources</u>									
<u>Expenditure</u>									
-	-	2,340	3100	Certificated Salaries	-	-	-	-	-
-	-	120	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	188	3500	Employee Benefits	-	-	-	-	-
-	-	2,648		Subtotal - Personnel Services	-	-	-	-	-
25,562	-	-	4100	Professional and Technical Services	2,000	4,025	-	(4,025)	(100)
-	-	6,074	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	20,331	4500	Supplies, Materials, and Media	2,000	1,851	-	(1,851)	(100)
25,562	-	26,405		Subtotal - Other	4,000	5,876	-	(5,876)	(100)
-	-	9,669	5100	Equipment	29,295	27,419	-	(27,419)	(100)
25,562	-	38,722		Fund Total	33,295	33,295	-	(33,295)	(100)
-	-	-		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
2015 - 2016 Budget**

Fund: 265 Carl Perkins

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 250,081	\$ 216,359	\$ 231,982	0150	Intergovernmental - Federal	\$ 187,448	\$ 240,735	\$ 199,816	\$ (40,919)	(17)
<u>Expenditure</u>									
70,416	64,029	73,875	3100	Certificated Salaries	65,678	75,138	66,750	(8,388)	(11)
9,800	8,510	19,051	3200	Non-Certificated Salaries	17,780	21,690	14,570	(7,120)	(33)
16,716	16,084	20,702	3500	Employee Benefits	27,313	19,802	21,712	1,910	10
96,932	88,623	113,628		Subtotal - Personnel Services	110,771	116,630	103,032	(13,598)	(12)
31,848	16,498	11,495	4100	Professional and Technical Services	-	9,000	9,000	-	-
25,719	25,277	35,305	4200	Staff Travel	23,135	34,867	27,100	(7,767)	(22)
8,091	8,862	4,891	4250	Student Travel	5,734	7,784	4,000	(3,784)	(49)
950	416	2,374	4400	Other Purchased Services	10,370	6,064	7,457	1,393	23
59,786	44,672	45,429	4500	Supplies, Materials, and Media	17,819	43,955	23,231	(20,724)	(47)
140	775	46	4900	Other Expenses	135	135	205	70	-
11,039	8,886	10,424	4950	Indirect Costs	7,625	9,917	6,700	(3,217)	(32)
137,573	105,386	109,964		Subtotal - Other	64,818	111,722	77,693	(34,029)	(30)
15,576	22,350	8,390	5100	Equipment	11,859	12,383	19,091	6,708	54
250,081	216,359	231,982		Fund Total	187,448	240,735	199,816	(40,919)	(17)
-	-	-		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
2015 - 2016 Budget**

Fund: 372 Community Theater

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 44,030	\$ 41,945	\$ 25,840	0040	User Fees	\$ 42,500	\$ 42,500	\$ 35,000	\$ (7,500)	(18)
<u>Other Financing Sources</u>									
75,000	25,000	-	0250	Transfer From Other Funds	25,000	25,000	-	\$ (25,000)	(100)
119,030	66,945	25,840		Total Revenue & Other Financing Sources	67,500	67,500	35,000	(32,500)	(48)
<u>Expenditure</u>									
43,025	31,812	25,051	3200	Non-Certificated Salaries	30,000	30,000	32,500	2,500	8
11,539	8,834	7,275	3500	Employee Benefits	8,000	8,000	8,500	500	6
54,564	40,646	32,326		Subtotal - Personnel Services	38,000	38,000	41,000	3,000	8
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
2,503	1,730	2,645	4200	Staff Travel	1,500	1,500	2,000	500	33
1,433	828	434	4300	Utility Services	1,000	1,000	1,000	-	-
432	-	145	4400	Other Purchased Services	-	-	-	-	-
5,561	5,582	5,071	4500	Supplies, Materials, and Media	2,000	2,000	2,500	500	25
9,929	8,140	8,295		Subtotal - Other	4,500	4,500	5,500	1,000	22
-	-	-	5100	Equipment	-	-	-	-	-
64,493	48,786	40,621		Fund Total	42,500	42,500	46,500	4,000	9
54,537	18,159	(14,781)		Excess (Deficiency) of Revenues over Expenditures	25,000	25,000	(11,500)	(28,500)	(114)
-	54,537	72,696		Fund Balance, Beginning of Year	57,915	57,915	82,915	25,000	43
\$ 54,537	\$ 72,696	\$ 57,915		Fund Balance, End of Year	\$ 82,915	\$ 82,915	\$ 71,415	\$ (3,500)	(4)

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 229 Compass

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State Revenue	\$ 80,000	\$ 80,000	\$ -	\$ (80,000)	(100)
<u>Expenditure</u>									
-	-	-	3200	Non-Certificated Salaries	-	436	-	(436)	(100)
-	-	-	3500	Employee Benefits	-	64	-	(64)	(100)
-	-	-		Subtotal - Personnel Services	-	500	-	(500)	(100)
-	-	-	4100	Professional and Technical Services	44,996	44,496	-	(44,496)	(100)
-	-	-	4200	Staff Travel	2,880	2,880	-	(2,880)	(100)
-	-	-	4300	Utility Services	6,680	6,680	-	(6,680)	(100)
-	-	-	4400	Other Purchased Services	20,000	20,000	-	(20,000)	(100)
-	-	-	4500	Supplies, Materials, and Media	1,500	1,500	-	(1,500)	(100)
-	-	-	4950	Indirect Costs	3,944	3,944	-	(3,944)	(100)
-	-	-		Subtotal - Other	80,000	79,500	-	(79,500)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		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 Compass Alaska grant - Chartering Career Pathways, assists young Alaskans to navigate a path that leads to post-secondary placement in a field of interest supported by a Personal Learning and Career Plan.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: Corporate Grants

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 73,003	\$ 56,340	\$ 95,662	0040	Corporate Grants	\$ 16,450	\$ 57,429	\$ 52,500	\$ (4,929)	(9)
<u>Expenditure</u>									
2,788	525	-	3100	Certificated Salaries	-	-	3,500	3,500	-
771	205	325	3200	Non-Certificated Salaries	-	200	-	(200)	(100)
446	88	25	3500	Employee Benefits	-	-	500	500	-
4,005	818	350		Subtotal - Personnel Services	-	200	4,000	3,800	1,900
3,245	1,600	3,365	4100	Professional and Technical Services	1,000	4,400	-	(4,400)	(100)
11,476	7,389	16,344	4250	Student Travel	4,608	8,906	15,000	6,094	68
53	-	-	4300	Utility Services	-	-	-	-	-
11,221	2,650	1,800	4400	Other Purchased Services	-	2,520	7,500	4,980	198
35,320	32,564	26,755	4500	Supplies, Materials, and Media	40,252	49,734	25,000	(24,734)	(50)
200	300	-	4900	Other Expenses	-	500	1,000	500	100
61,515	44,503	48,264		Subtotal - Other	45,860	66,060	48,500	(17,559)	(27)
14,492	3,163	16,108	5100	Equipment	12,427	33,006	-	(33,006)	(100)
80,012	48,484	64,722		Fund Total	58,287	99,266	52,500	(46,765)	(47)
Other Financing Uses:									
-	-	-		Operating transfers out - General Funds					
(7,009)	7,856	30,940		Excess (Deficiency) of Revenues over Expenditures	(41,837)	(41,837)	-	41,836	(100)
10,050	3,041	10,897		Fund Balance, Beginning of Year	41,837	41,837	-	(41,837)	(100)
\$ 3,041	\$ 10,897	\$ 41,837		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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
2015 - 2016 Budget**

Fund: 228 Digital Teaching

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State Revenue	\$ 327,154	\$ 355,942	\$ 215,953	\$ (139,989)	(39)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	93,925	69,688	96,819	27,131	39
-	-	-	3200	Non-Certificated Salaries	-	3,631	-	(3,631)	(100)
-	-	-	3500	Employee Benefits	14,452	13,155	16,808	3,653	28
-	-	-		Subtotal - Personnel Services	108,377	86,474	113,627	27,153	31
-	-	-	4200	Staff Travel	59,128	59,128	52,478	(6,650)	(11)
-	-	-	4400	Other Purchased Services	19,858	24,081	2,450	(21,631)	(90)
-	-	-	4500	Supplies, Materials, and Media	124,791	130,659	37,330	(93,329)	(71)
-	-	-	4900	Other Expenses	792	792	-	(792)	(100)
-	-	-	4950	Indirect Costs	14,208	14,232	10,068	(4,164)	(29)
-	-	-		Subtotal - Other	218,777	228,892	102,326	(126,566)	(55)
-	-	-	5100	Equipment	-	40,576	-	(40,576)	(100)
-	-	-		Fund Total	327,154	355,942	215,953	(139,989)	(39)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 232 Early Literacy

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 18,271	0050	State Revenue	\$ 20,639	\$ 20,639	\$ -	\$ (20,639)	(100)
<u>Expenditure</u>									
-	-	18,271	4500	Supplies, Materials, and Media	20,639	20,639	-	(20,639)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	18,271		Subtotal - Other	20,639	20,639	-	(20,639)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	18,271		Fund Total	20,639	20,639	-	(20,639)	(100)
-	-	-		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
2015 - 2016 Budget**

Fund: 269 Education Jobs

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 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
2015 - 2016 Budget**

Fund: 375 Equipment Replacement

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 200,883	\$ 22,783	\$ 138,724	0030	Earnings on Investments	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	-
<u>Expenditure</u>									
-	530	-	4100	Professional and Technical Services	-	-	-	-	-
33,217	2,036	13,272	4400	Other Purchased Services	-	-	-	-	-
327,887	26,583	425,371	4500	Supplies, Materials, and Media	-	20,836	-	(20,836)	(100)
361,104	29,149	438,643		Subtotal - Other	-	20,836	-	(20,836)	(100)
828,888	45,847	612,901	5100	Equipment	4,464,407	4,512,638	158,000	(4,354,638)	(104)
1,189,992	74,996	1,051,544		Fund Total	4,464,407	4,533,474	158,000	(4,375,474)	(104)
(989,109)	(52,213)	(912,820)		Excess (Deficiency) of Revenues over Expenditures	(4,389,407)	(4,458,474)	(83,000)	4,375,474	(102)
6,495,616	5,506,507	5,454,294		Fund Balance, Beginning of Year	4,541,474	4,541,474	83,000	-	-
<u>\$ 5,506,507</u>	<u>\$ 5,454,294</u>	<u>\$ 4,541,474</u>		Fund Balance, End of Year	<u>\$ 152,067</u>	<u>\$ 83,000</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
2015 - 2016 Budget**

Fund: 255 Food Service

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 781,299	\$ 703,256	\$ 657,295	0020	Type A Lunch-Student	\$ 750,000	\$ 650,000	\$ 750,000	\$ 100,000	15
3,826	4,098	1,695	0040	Other Local Revenue	-	-	-	-	-
2,111,953	2,144,537	2,182,212	0150	Intergovernmental Federal	2,450,000	2,200,000	2,450,000	250,000	11
118,288	139,253	169,996	0162	USDA	140,000	140,000	140,000	-	-
<u>3,015,366</u>	<u>2,991,144</u>	<u>3,011,198</u>		Total Revenue	<u>3,340,000</u>	<u>2,990,000</u>	<u>3,340,000</u>	<u>350,000</u>	<u>12</u>
<u>Other Financing Sources</u>									
600,000	791,836	1,424,759	0250	Transfer From Other Funds	800,000	1,300,000	1,300,000	-	-
<u>3,615,366</u>	<u>3,782,980</u>	<u>4,435,957</u>		Total Revenue & Other Financing Sources	<u>4,140,000</u>	<u>4,290,000</u>	<u>4,640,000</u>	<u>350,000</u>	<u>8</u>
<u>Expenditure</u>									
1,316,556	1,414,610	1,531,653	3200	Non-Certificated Salaries	1,476,519	1,524,097	1,548,430	24,333	2
842,492	949,397	1,032,877	3500	Employee Benefits	1,112,783	1,145,624	1,228,821	83,197	7
<u>2,159,048</u>	<u>2,364,007</u>	<u>2,564,530</u>		Subtotal - Personnel Services	<u>2,589,302</u>	<u>2,669,721</u>	<u>2,777,251</u>	<u>107,530</u>	<u>4</u>
-	2,700	-	4100	Professional and Technical Services	-	-	-	-	-
19,365	23,667	19,271	4200	Staff Travel	25,200	25,200	20,000	(5,200)	(21)
2,471	2,251	2,435	4300	Utility Services	3,000	3,000	2,500	(500)	(17)
50,426	32,038	48,803	4400	Other Purchased Services	50,503	51,298	44,700	(6,598)	(13)
1,363,141	1,615,126	1,532,120	4500	Supplies, Materials, and Media	1,375,350	1,688,659	1,543,713	(144,946)	-
3,703	4,117	4,144	4900	Other Expenses	4,750	4,750	4,950	200	4
<u>1,439,106</u>	<u>1,679,899</u>	<u>1,606,773</u>		Subtotal - Other	<u>1,458,803</u>	<u>1,772,907</u>	<u>1,615,863</u>	<u>(157,044)</u>	<u>(9)</u>
132,303	12,429	15,696	5100	Equipment	15,000	21,367	-	(21,367)	(100)
<u>3,730,457</u>	<u>4,056,335</u>	<u>4,186,999</u>		Fund Total	<u>4,063,105</u>	<u>4,463,995</u>	<u>4,393,114</u>	<u>(70,881)</u>	<u>(2)</u>
(115,091)	(273,355)	248,958		Excess (Deficiency) of Revenues over Expenditures	76,895	(173,995)	246,886	-	-
546,126	431,035	157,680		Fund Balance, Beginning of Year	406,638	406,638	232,643	-	-
<u>\$ 431,035</u>	<u>\$ 157,680</u>	<u>\$ 406,638</u>		Fund Balance, End of Year	<u>\$ 483,533</u>	<u>\$ 232,643</u>	<u>\$ 479,529</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
2015 - 2016 Budget**

Fund: 255 Food Service - Fresh Fruit and Vegetable Program

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 139,935	\$ 120,722	\$ 118,449	0150	Intergovernmental Federal	\$ 31,825	\$ 133,984	\$ 110,000	\$ (23,984)	(18)
<u>Expenditure</u>									
3,130	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
939	-	-	3500	Employee Benefits	-	-	-	-	-
4,069	-	-		Subtotal - Personnel Services	-	-	-	-	-
135,866	120,722	118,449	4500	Supplies, Materials, and Media	31,825	133,984	110,000	(23,984)	(18)
139,935	120,722	118,449		Fund Total	31,825	133,984	110,000	(23,984)	(18)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 255 Food Service - Nutritional Alaskan Foods

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 26,161	\$ 237,528	0050	State Revenue	\$ 129,807	\$ 209,406	\$ -	\$ (209,406)	(100)
<u>Expenditure</u>									
-	26,161	145,428	4500	Supplies, Materials, and Media	221,907	301,506	-	(301,506)	(100)
	26,161	145,428		Fund Total	221,907	301,506	-	(301,506)	(100)
-	-	92,100		Excess (Deficiency) of Revenues over Expenditures	(92,100)	(92,100)	-	92,100	-
-	-	-		Fund Balance, Beginning of Year	92,100	92,100	-	-	-
\$ -	\$ -	\$ 92,100		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 92,100	-

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
2015 - 2016 Budget**

Fund: 255 Food Service - NSLP Equipment

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental Federal	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)	(100)
<u>Expenditure</u>									
-	-	-	4500	Supplies, Materials, and Media	-	995	-	(995)	(100)
-	-	-		Subtotal - Other	-	995	-	(995)	(100)
-	-	-	5100	Equipment	20,000	19,005	-	(19,005)	(100)
				Fund Total	20,000	20,000	-	(20,000)	(100)
-	-	-		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 NSLP equipment assistance grant was awarded to purchase four milk coolers to support our breakfast programs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 285 Fourth R Training

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 6,600	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ 6,600	\$ 6,600	100
<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	-	-	6,600	6,600	100
-	-	-	4900	Other Expenses	-	-	-	-	-
-	5,176	-		Subtotal - Other	-	-	6,600	6,600	100
-	-	-	5100	Equipment	-	-	-	-	-
-	6,600	-		Fund Total	-	-	6,600	6,600	100
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 356 Gear Up Kenai Peninsula

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 107,127	\$ 148,835	\$ 127,608	0150	Intergovernmental - Federal	\$ 128,000	\$ 170,645	\$ 150,000	\$ (20,645)	(12)
<u>Expenditure</u>									
102,084	142,018	121,659	4100	Professional and Technical Services	122,441	163,234	142,500	(20,734)	(13)
-	-	-	4900	Other Expenses	-	-	-	-	-
5,043	6,817	5,949	4950	Indirect Costs	5,559	7,411	7,500	89	1
107,127	148,835	127,608		Subtotal - Other	128,000	170,645	150,000	(20,645)	(12)
-	-	-	5100	Equipment	-	-	-	-	-
107,127	148,835	127,608		Fund Total	128,000	170,645	150,000	(20,645)	(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
2015 - 2016 Budget**

Fund: 263 Governor's Alternative Schools

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 41,635	\$ 25,950	0050	State Revenue	\$ 21,770	\$ 20,270	\$ 25,000	\$ 4,730	100
26,300	1,227	-	0150	Intergovernmental Federal	-	-	-	-	-
26,300	42,862	25,950		Total Revenue	21,770	20,270	25,000	4,730	23
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	10,000	10,000	-	(10,000)	(100)
354	112	-	3200	Non-Certificated Salaries	-	-	-	-	-
27	9	-	3500	Employee Benefits	-	-	-	-	-
381	121	-		Subtotal - Personnel Services	10,000	10,000	-	(10,000)	(100)
-	1,600	1,102	4200	Staff Travel	1,770	1,770	-	(1,770)	(100)
464	230	-	4250	Student Travel	-	-	-	-	-
2,500	2,500	3,619	4400	Other Purchased Services	-	-	-	-	-
18,834	36,249	20,019	4500	Supplies, Materials, and Media	-	-	-	-	-
-	199	-	4900	Other Expenses	10,000	8,500	25,000	16,500	194
1,096	1,963	1,210	4950	Indirect Costs	-	-	-	-	-
22,894	42,741	25,950		Subtotal - Other	11,770	10,270	25,000	14,730	143
3,025	-	-	5100	Equipment	-	-	-	-	-
26,300	42,862	25,950		Fund Total	21,770	20,270	25,000	4,730	23
-	-	-		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
2015 - 2016 Budget**

Fund: 217 Legislative Grant

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 965,267	\$ 102,233	0050	State Revenue	\$ 560,000	\$ 560,000	\$ -	\$ (560,000)	(100)
<u>Expenditure</u>									
-	250	-	4400	Other Purchased Services	3,200	3,200	-	(3,200)	(100)
-	431,131	71,591	4500	Supplies, Materials, and Media	-	45,054	-	(45,054)	(100)
-	431,381	71,591		Subtotal - Other	3,200	48,254	-	(48,254)	(100)
-	533,886	30,642	5100	Equipment	556,800	511,746	-	(511,746)	(100)
-	965,267	102,233		Fund Total	560,000	560,000	-	(560,000)	(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
2015 - 2016 Budget**

Fund: 222 Legislative Grant

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 40,000	\$ -	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	4100	Professional and Technical Service	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	2,996	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	2,996	-		Subtotal - Other	-	-	-	-	-
-	37,004	-	5100	Equipment	-	-	-	-	-
-	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
2015 - 2016 Budget**

Fund: 300 McKinney-Vento Homeless

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 14,991	\$ 25,247	\$ 19,379	0150	Intergovernmental - Federal	\$ 14,593	\$ 15,000	\$ 20,000	\$ 5,000	33
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services		-	-	-	-	-
380	4,320	1,824	4200	Staff Travel	5,000	5,000	3,000	(2,000)	(40)
1,000	2,095	1,000	4250	Student Travel	3,000	2,314	1,000	(1,314)	(57)
17	-	23	4300	Utility Services	-	-	-	-	-
340	840	13	4400	Other Purchased Services	500	500	300	(200)	(40)
12,548	16,836	15,615	4500	Supplies, Materials, and Media	5,460	6,535	14,450	7,915	121
-	-	-	4900	Other Expenses	-	-	-	-	-
706	1,156	904	4950	Indirect Costs	633	651	1,250	599	92
14,991	25,247	19,379	Subtotal - Other		14,593	15,000	20,000	5,000	33
-	-	-	5100	Equipment	-	-	-	-	-
14,991	25,247	19,379	Fund Total		14,593	15,000	20,000	5,000	33
-	-	-	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
2015 - 2016 Budget**

Fund: 274 Mentor Project

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 199,612	\$ 313,292	0150	Intergovernmental - Federal	\$ 133,752	\$ 394,736	\$ 97,239	\$ (297,497)	(75)
<u>Expenditure</u>									
-	133,152	202,419	3100	Certificated Salaries	54,773	227,494	50,000	(177,494)	(78)
-	330	330	3200	Non-Certificated Salaries	-	-	-	-	-
-	40,439	67,281	3500	Employee Benefits	22,064	80,789	23,634	(57,155)	(71)
-	173,921	270,030		Subtotal - Personnel Services	76,837	308,283	73,634	(234,649)	(76)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	16,915	28,642	4200	Staff Travel	47,034	64,534	20,000	(44,534)	(69)
-	-	-	4300	Utility Services	-	50	-	-	-
-	991	1,418	4500	Supplies, Materials, and Media	4,737	6,308	-	(6,308)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	7,785	12,004	4950	Indirect Costs	5,144	15,182	3,605	(11,577)	(76)
-	25,691	42,064		Subtotal - Other	56,915	86,074	23,605	(62,469)	(73)
-	-	1,198	5100	Equipment	-	379	-	(379)	-
-	199,612	313,292		Fund Total	133,752	394,736	97,239	(297,497)	(75)
-	-	-		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
2015 - 2016 Budget**

Fund: 281 Migrant Education

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,101	\$ 2,256	\$ 8,234	0150	Intergovernmental - Federal	\$ 12,400	\$ 12,400	\$ 6,000	\$ (6,400)	(52)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	350	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	27	3500	Employee Benefits	-	-	-	-	-
-	-	377		Subtotal - Personnel Services	-	-	-	-	-
432	578	2,897	4200	Staff Travel	2,000	2,000	-	(2,000)	(100)
2,648	1,650	4,800	4500	Supplies, Materials, and Media	10,400	10,400	6,000	(4,400)	(42)
21	28	160	4950	Indirect Costs	-	-	-	-	-
3,101	2,256	7,857		Subtotal - Other	12,400	12,400	6,000	(6,400)	(52)
-	-	-	5100	Equipment	-	-	-	-	-
3,101	2,256	8,234		Fund Total	12,400	12,400	6,000	(6,400)	(52)
-	-	-		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
2015 - 2016 Budget**

Fund: 325 National Space Grant

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 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
2015 - 2016 Budget**

Fund: 260 NCLB (No Child Left Behind)

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,776,208	\$ 3,340,180	\$ 3,034,141	0150	Intergovernmental - Federal	\$ 3,413,728	\$ 3,413,728	\$ 3,250,000	\$ (163,728)	(5)
<u>Expenditure</u>									
1,719,331	1,550,366	1,539,948	3100	Certificated Salaries	1,456,642	1,455,098	1,500,000	44,902	3
238,153	247,085	211,431	3200	Non-Certificated Salaries	222,727	235,436	200,000	(35,436)	(15)
673,375	683,117	674,621	3500	Employee Benefits	655,780	656,902	650,000	(6,902)	(1)
2,630,859	2,480,568	2,426,000		Subtotal - Personnel Services	2,335,149	2,347,436	2,350,000	2,564	0
339,719	387,671	106,385	4100	Professional and Technical Services	232,414	232,414	430,000	197,586	85
275,697	178,418	186,292	4200	Staff Travel	307,550	324,253	160,000	(164,253)	(51)
2,420	1,000	15,149	4250	Student Travel	13,000	13,000	10,000	(3,000)	(23)
3,857	4,204	2,952	4300	Utility Services	5,800	6,000	10,000	4,000	67
119,459	28,471	16,722	4400	Other Purchased Services	30,540	23,265	20,000	(3,265)	(14)
183,153	105,894	105,389	4500	Supplies, Materials, and Media	124,314	127,614	100,000	(27,614)	(22)
17,484	11,514	7,545	4900	Other Expenses	243,693	218,521	-	(218,521)	(100)
161,354	137,899	138,751	4950	Indirect Costs	106,268	106,225	145,000	38,775	37
1,103,143	855,071	579,185		Subtotal - Other	1,063,579	1,051,292	875,000	(176,291)	(17)
42,206	4,541	28,956	5100	Equipment	15,000	15,000	25,000	10,000	67
3,776,208	3,340,180	3,034,141		Fund Total	3,413,728	3,413,728	3,250,000	(163,727)	(5)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

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

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 218 Principal Coach

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 435,489	\$ 421,699	\$ 1,130,298	0050	State Revenue	\$ 933,542	\$ 933,542	\$ -	\$ (933,542)	(100)
<u>Expenditure</u>									
19,504	21,854	10,720	3200	Non-Certificated Salaries	11,203	11,203	-	(11,203)	(100)
12,963	14,784	7,581	3500	Employee Benefits	7,640	8,343	-	(8,343)	(100)
<u>32,467</u>	<u>36,638</u>	<u>18,301</u>		Subtotal - Personnel Services	<u>18,843</u>	<u>19,546</u>	<u>-</u>	<u>(19,546)</u>	<u>(100)</u>
43,720	101,524	770,019	4100	Professional and Technical Services	622,000	632,505	-	(632,505)	(100)
335,241	253,254	258,593	4200	Staff Travel	229,507	219,002	-	(219,002)	(100)
2,358	1,440	1,426	4300	Utility Services	1,650	1,650	-	(1,650)	(100)
1,264	8,446	7,918	4400	Other Purchased Services	5,000	5,329	-	(5,329)	(100)
19,303	7,576	18,366	4500	Supplies, Materials, and Media	15,000	10,288	-	(10,288)	(100)
1,136	517	2,685	4900	Other Expenses	1,000	4,680	-	(4,680)	(100)
-	-	52,695	4950	Indirect Costs	40,542	40,542	-	(40,542)	(100)
<u>403,022</u>	<u>372,757</u>	<u>1,111,702</u>		Subtotal - Other	<u>914,699</u>	<u>913,996</u>	<u>-</u>	<u>(913,996)</u>	<u>(100)</u>
-	12,304	295	5100	Equipment	-	-	-	-	-
<u>435,489</u>	<u>421,699</u>	<u>1,130,298</u>		Fund Total	<u>933,542</u>	<u>933,542</u>	<u>-</u>	<u>(933,542)</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 Principal Coaching grant is a statewide mentorship program for new to position Principals and Superintendents.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 290 Project Aware

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ 229,740	\$ 229,740	\$ -	\$ (229,740)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	189,293	139,592	-	(139,592)	(100)
-	-	-	3200	Non-Certificated Salaries	-	6,881	-	(6,881)	(100)
-	-	-	3500	Employee Benefits	25,719	58,117	-	(58,117)	(100)
-	-	-		Subtotal - Personnel Services	215,012	204,590	-	(204,590)	(100)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	14,067	-	(14,067)	(100)
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	4,750	1,105	-	(1,105)	(100)
-	-	-	4950	Indirect Costs	9,978	9,978	-	(9,978)	(100)
-	-	-		Subtotal - Other	14,728	25,150	-	(25,150)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	229,740	229,740	-	(229,740)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 295 School Improvement

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 6,291	\$ 46,126	\$ 4,130	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	8,154	700	3100	Certificated Salaries	-	-	-	-	-
5,525	3,061	-	3200	Non-Certificated Salaries	-	-	-	-	-
766	1,127	97	3500	Employee Benefits	-	-	-	-	-
6,291	12,342	797		Subtotal - Personnel Services	-	-	-	-	-
-	15,610	-	4100	Professional and Technical Services	-	-	-	-	-
-	16,861	3,300	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	1,313	33	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	33,784	3,333		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
6,291	46,126	4,130		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 268 SFSF - ARRA

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 385,097	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
29,695	-	-	3100	Certificated Salaries	-	-	-	-	-
13,112	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
14,886	-	-	3500	Employee Benefits	-	-	-	-	-
57,693	-	-		Subtotal - Personnel Services	-	-	-	-	-
20,500	-	-	4100	Professional and Technical Services	-	-	-	-	-
73,383	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
13,880	-	-	4400	Other Purchased Services	-	-	-	-	-
129,438	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
14,518	-	-	4950	Indirect Costs	-	-	-	-	-
251,719	-	-		Subtotal - Other	-	-	-	-	-
76,685	-	-	5100	Equipment	-	-	-	-	-
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
2015 - 2016 Budget**

Fund: 201 Staff Development Contracts

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2105-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 41,027	\$ 11,497	\$ 13,965	0050	Intergovernmental - State	\$ 4,926	\$ 37,065	\$ 7,500	\$ (29,565)	(80)
<u>Expenditure</u>									
3,628	260	-	3100	Certificated Salaries	-	1,275	1,000	(275)	(22)
1,020	55	155	3200	Non-Certificated Salaries	-	269	-	(269)	-
493	24	12	3500	Employee Benefits	-	119	75	(44)	(37)
5,141	339	167		Subtotal - Personnel Services	-	1,663	1,075	(588)	(35)
25,342	11,158	13,798	4200	Staff Travel	4,926	35,402	6,425	(28,977)	(82)
10,544	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
35,886	11,158	13,798		Subtotal - Other	4,926	35,402	6,425	(28,977)	(82)
-	-	-	5100	Equipment	-	-	-	-	-
41,027	11,497	13,965		Fund Total	4,926	37,065	7,500	(29,565)	(80)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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
2015 - 2016 Budget**

Fund: 205 Student Transportation

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 6,241,927	\$ 7,604,516	\$ 7,729,490	0050	Intergovernmental - State	7,924,942	7,924,942	8,071,440	\$ 146,498	2
<u>Other Financing Sources</u>									
-	-	-	0250	Transfer From Other Funds	-	-	-	-	-
6,241,927	7,604,516	7,729,490		Total Revenue & Other Financing Sources	7,924,942	7,924,942	8,071,440	\$ 146,498	2
<u>Expenditure</u>									
125,404	140,103	130,959	3200	Non-Certificated Salaries	133,124	133,124	135,093	1,969	1
59,962	60,086	67,605	3500	Employee Benefits	71,188	71,188	75,711	4,523	6
185,366	200,189	198,564		Subtotal - Personnel Service	204,312	204,312	210,804	6,492	3
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
3,617	4,392	3,940	4200	Staff Travel	12,500	12,200	12,000	(200)	(2)
3,000	2,633	3,961	4300	Utility Services	1,500	1,500	2,100	600	40
5,195,609	7,260,404	7,142,459	4400	Other Purchased Services	7,797,211	7,805,636	7,809,336	3,700	0
718,594	17,487	14,358	4500	Supplies, Materials, and Media	39,300	29,000	34,400	5,400	19
700	1,036	1,303	4900	Other Expenses	2,300	3,975	2,800	(1,175)	(30)
5,921,520	7,285,952	7,166,021		Subtotal - Other	7,852,811	7,852,311	7,860,636	8,325	0
-	6,030	681,830	5100	Equipment	-	500	-	(500)	(100)
6,106,886	7,492,171	8,046,415		Fund Total	8,057,123	8,057,123	8,071,440	14,317	0
135,041	112,345	(316,925)		Excess (Deficiency) of Revenues over Expenditures	(132,181)	(132,181)	-	132,181	(100)
959,232	1,094,273	1,206,618		Fund Balance, Beginning of Year	889,693	889,693	757,512	(132,181)	(15)
\$ 1,094,273	\$ 1,206,618	\$ 889,693		Fund Balance, End of Year	\$ 757,512	\$ 757,512	\$ 757,512	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 298 Title ID, Delinquent

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 21,707	\$ 10,518	\$ 4,594	0150	Intergovernmental - Federal	\$ 6,444	\$ 6,444	\$ 7,500	\$ 1,056	16
<u>Expenditure</u>									
10,646	-	-	3100	Certificated Salaries	1,055	1,500	-	(1,500)	(100)
-	-	180	3200	Non-Certificated Salaries	-	-	-	-	-
1,537	-	14	3500	Employee Benefits	40	120	-	(120)	(100)
12,183	-	194		Subtotal - Personnel Services	1,095	1,620	-	(1,620)	-
6,546	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	600	-	(600)	(100)
34	-	-	4300	Utility Services	-	-	-	-	-
550	3,393	4,186	4500	Supplies, Materials, and Media	3,949	3,349	7,250	3,901	116
-	-	-	4900	Other Expenses	1,171	595	-	(595)	(100)
954	163	214	4950	Indirect Costs	229	280	250	(30)	(11)
8,084	3,556	4,400		Subtotal - Other	5,349	4,824	7,500	2,676	55
1,440	6,962	-	5100	Equipment	-	-	-	-	-
21,707	10,518	4,594		Fund Total	6,444	6,444	7,500	1,056	16
-	-	-		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
2015 - 2016 Budget**

Fund 266 Title VI-B

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,405,687	\$ 1,776,037	\$ 2,819,044	0150	Intergovernmental - Federal	\$ 2,317,221	\$ 3,332,676	\$ 2,500,000	\$ (832,676)	(25)
<u>Expenditure</u>									
279,734	303,964	346,257	3100	Certificated Salaries	366,172	420,280	175,000	(245,280)	(58)
1,000,538	673,257	1,148,560	3200	Non-Certificated Salaries	946,369	1,221,813	1,135,000	(86,813)	(7)
869,226	577,387	1,016,224	3500	Employee Benefits	785,069	1,272,699	941,000	(331,699)	(26)
2,149,498	1,554,608	2,511,041		Subtotal - Personnel Services	2,097,610	2,914,792	2,251,000	(663,792)	(23)
27,177	7,821	49,699	4100	Professional and Technical Services	-	77,625	35,000	(42,625)	(55)
69,292	99,199	85,304	4200	Staff Travel	19,527	105,339	35,000	(70,339)	(67)
4,690	3,900	4,107	4400	Other Purchased Services	10,000	10,000	25,000	15,000	100
20,644	21,652	25,090	4500	Supplies, Materials, and Media	89,451	75,404	40,000	(35,404)	(47)
9,711	3,057	2,000	4900	Other Expenses	-	-	-	-	-
112,682	81,131	130,917	4950	Indirect Costs	100,633	144,516	114,000	(30,516)	(21)
244,196	216,760	297,117		Subtotal - Other	219,611	412,884	249,000	(163,884)	(40)
11,993	4,669	10,886	5100	Equipment	-	5,000	-	(5,000)	(100)
2,405,687	1,776,037	2,819,044		Fund Total	2,317,221	3,332,676	2,500,000	(832,676)	(25)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

Fund: 350 Title VII, Indian Education

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 316,983	\$ 306,742	\$ 370,998	0150	Intergovernmental - Federal	\$ 391,473	\$ 391,473	\$ 350,000	\$ (41,473)	(11)
<u>Expenditure</u>									
1,720	37,079	818	3100	Certificated Salaries	90,983	90,983	5,000	(85,983)	(95)
111,203	119,428	142,671	3200	Non-Certificated Salaries	117,122	117,122	135,000	17,878	15
85,865	88,634	98,334	3500	Employee Benefits	109,652	109,652	100,000	(9,652)	(9)
198,788	245,141	241,823		Subtotal - Personnel Services	317,757	317,757	240,000	(77,757)	(24)
44,071	24,464	57,803	4100	Professional and Technical Services	51,949	51,949	47,510	(4,439)	(9)
4,079	2,749	1,726	4200	Staff Travel	1,000	3,000	2,000	(1,000)	(33)
29,429	10,723	4,557	4250	Student Travel	500	500	5,000	4,500	900
790	-	-	4300	Utility Services	-	-	250	250	-
15,388	2,420	1,600	4400	Other Purchased Services	-	-	1,500	1,500	-
8,806	6,806	46,193	4500	Supplies, Materials, and Media	3,100	1,100	40,000	38,900	3,536
710	390	-	4900	Other Expenses	250	250	-	(250)	-
14,922	14,049	17,296	4950	Indirect Costs	16,917	16,917	13,740	(3,177)	(19)
118,195	61,601	129,175		Subtotal - Other	73,716	73,716	110,000	36,284	49
-	-	-	5100	Equipment	-	-	-	-	-
316,983	306,742	370,998		Fund Total	391,473	391,473	350,000	(41,473)	(11)
-	-	-		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
2015 - 2016 Budget**

Fund: 272 Upward Bound

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 19,707	\$ 24,732	\$ 23,967	0150	Intergovernmental - Federal	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	-
<u>Expenditure</u>									
7,894	11,810	11,842	3100	Certificated Salaries	11,842	11,842	11,842	-	-
3,947	196	188	3200	Non-Certificated Salaries	-	-	-	-	-
1,211	1,668	1,372	3500	Employee Benefits	1,658	1,658	1,658	-	-
13,052	13,674	13,402		Subtotal - Personnel Services	13,500	13,500	13,500	-	-
1,010	293	1,865	4250	Student Travel	3,000	1,708	3,000	1,292	76
382	928	972	4500	Supplies, Materials, and Media	2,700	3,780	2,700	(1,080)	(29)
5,263	5,906	7,130	4900	Other Expenses	10,800	10,800	10,800	-	-
6,655	7,127	9,967		Subtotal - Other	16,500	16,288	16,500	212	1
-	3,931	598	5100	Equipment	-	212	-	(212)	(100)
19,707	24,732	23,967		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
2015 - 2016 Budget**

Fund: 219 Youth First

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 80,858	\$ 85,000	\$ 77,178	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
12,800	17,400	10,597	3100	Certificated Salaries	-	-	-	-	-
32,053	31,367	32,780	3200	Non-Certificated Salaries	-	-	-	-	-
23,973	28,155	25,945	3500	Employee Benefits	-	-	-	-	-
<u>68,826</u>	<u>76,922</u>	<u>69,322</u>		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
2,587	2,998	2,250	4200	Staff Travel	-	-	-	-	-
1,494	-	-	4250	Student Travel	-	-	-	-	-
4,145	1,187	2,008	4500	Supplies, Materials, and Media	-	-	-	-	-
3,806	3,893	3,598	4950	Indirect Costs	-	-	-	-	-
<u>12,032</u>	<u>8,078</u>	<u>7,856</u>		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
<u>80,858</u>	<u>85,000</u>	<u>77,178</u>		Fund Total	-	-	-	-	-
-	-	-		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 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
2015 - 2016 Budget**

Fund: 284 Youth In Detention

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 224,690	\$ 69,143	\$ 69,143	0050	Intergovernmental - State	\$ 69,143	\$ 69,143	\$ 65,000	\$ (4,143)	(6)
<u>Expenditure</u>									
124,673	9,492	50,348	3100	Certificated Salaries	25,370	25,370	40,000	14,630	58
29,524	29,233	1,059	3200	Non-Certificated Salaries	30,050	30,050	-	(30,050)	-
52,330	23,959	14,288	3500	Employee Benefits	10,677	10,677	18,000	7,323	69
206,527	62,684	65,695		Subtotal - Personnel Services	66,097	66,097	58,000	(8,097)	(12)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
7,586	3,292	225	4500	Supplies, Materials, and Media	43	43	4,000	3,957	100
-	-	-	4900	Other Expenses	-	-	-	-	-
10,577	3,167	3,223	4950	Indirect Costs	3,003	3,003	3,000	(3)	(0)
18,163	6,459	3,448		Subtotal - Other	3,046	3,046	7,000	3,954	130
-	-	-	5100	Equipment	-	-	-	-	-
224,690	69,143	69,143		Fund Total	69,143	69,143	65,000	(4,143)	(6)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth in Detention grant provides the additional funding for the extended instructional, administrative and operational activities associated with year-round school program. Juveniles in custody are housed at Marathon School. 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
2015 - 2016 Budget**

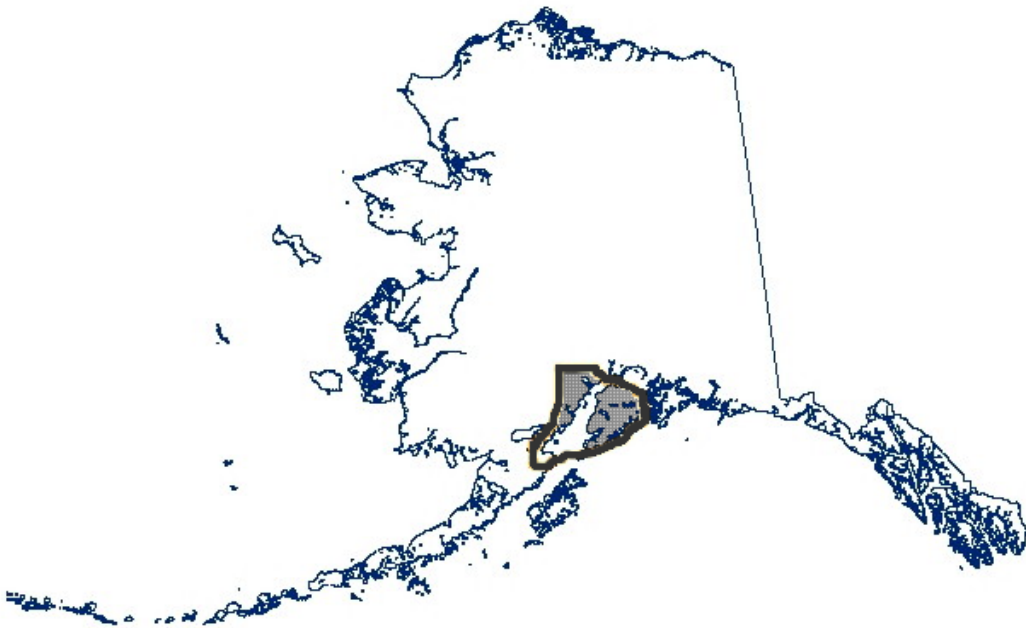
Fund: 293 Youth Risk Behavior Survey

Date: 7/6/15

2011-12 Actual	2012-13 Actual	2013-14 Actual	Object Code	Account Description	Original 2014-15 Budget	Current 2014-15 Budget	2015-16 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 9,750	\$ -	0050	Intergovernmental - State	\$ 9,750	\$ 9,750	\$ -	\$ (9,750)	(100)
<u>Expenditure</u>									
-	3,200	-	3100	Certificated Salaries	1,711	1,711	-	(1,711)	(100)
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	447	-	3500	Employee Benefits	239	239	-	(239)	(100)
-	3,647	-		Subtotal - Personnel Services	1,950	1,950	-	(1,950)	(100)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	7,800	7,800	-	(7,800)	(100)
-	6,103	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	6,103	-		Subtotal - Other	7,800	7,800	-	(7,800)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	9,750	-		Fund Total	9,750	9,750	-	(9,750)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INFORMATIONAL SECTION

Introduced by:	Mayor
Date:	05/05/15
Hearing:	05/19/15 and 06/02/15
Action:	Postponed as Amended to 06/02/15
Date:	06/02/15
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2015-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2016

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

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

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

SECTION 1. That \$79,845,258 is appropriated in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016 as follows:

General Government Operations	\$ 18,358,689
Transfer to School District for Operations and In-kind Services	48,238,432
Transfer to School Debt Service	4,144,994
Transfer to Special Revenue Funds:	
Solid Waste	6,401,679
Post-Secondary Education	726,987
Land Trust Fund	30,670
911 Communications Fund	265,826
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,375,000
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	\$ 37,908,561
B. Maintenance	7,752,814
C. School District Utilities	87,600
D. School District Insurance	2,314,612
E. School District Audit	62,415
F. Custodial Services	<u>112,430</u>
Total Local Contribution per AS 14.17.410	<u>\$ 48,238,432</u>

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

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016 are as follows:

Nikiski Fire Service Area	\$5,146,864
Bear Creek Fire Service Area	535,660
Anchor Point Fire and Emergency Medical Service Area	896,806
Central Emergency Service Area	7,984,510
Central Peninsula Emergency Medical Service Area	5,981
Kachemak Emergency Service Area	1,014,536
Seward Bear Creek Flood Service Area	317,023
911 Communications	2,279,056
Kenai Peninsula Borough Road Service Area	7,582,215
Engineer's Estimate Fund	12,000
North Peninsula Recreation Service Area	1,964,224
Seldovia Recreational Service Area	52,065
Post-Secondary Education	726,987
Land Trust	1,049,379
Nikiski Senior Service Area	332,712
Solid Waste	7,657,999
Central Kenai Peninsula Hospital	7,243,149
South Kenai Peninsula Hospital	3,796,040

SECTION 5. That \$4,450,773 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 6. That \$46,128 is appropriated in the Kachemak Emergency Service Area Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 7. That \$189,288 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 8. That \$97,420 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 9. That \$6,920,606 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 10. That \$1,964,266 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016 are as follows:

School Revenue	\$1,375,000
Solid Waste	50,000
General Government	100,000
Service Areas:	
Nikiski Fire	375,000
Central Emergency Services	95,000
North Peninsula Recreation	290,500
South Kenai Peninsula Hospital	1,415,972

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016 are as follows:

Insurance and Litigation	\$4,044,422
Health Insurance Reserve	6,998,208
Equipment Replacement	600,000


SECTION 13. That the FY2016 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 5, 2015, 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, 2015 are reappropriated for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

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, 2015.

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

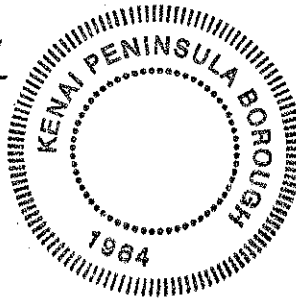


Hal Smalley, Assembly President

ATTEST:



John Blankenship, MMC, Borough Clerk



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

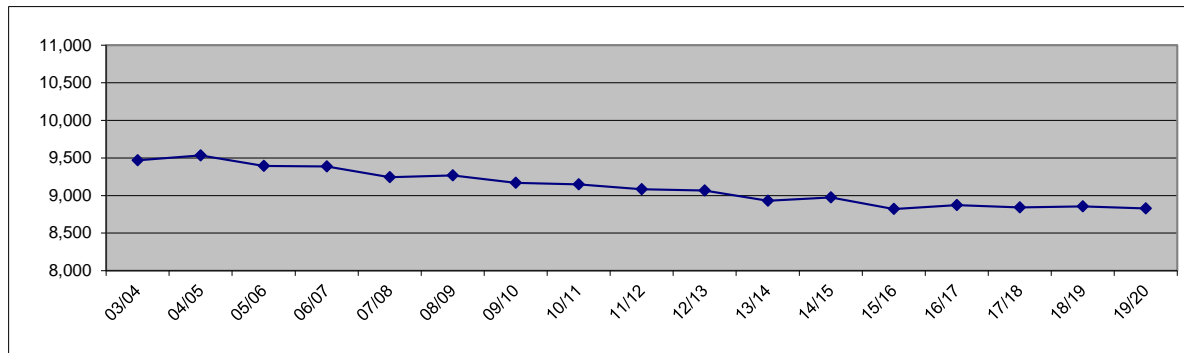
**2015-2016 Budget
Enrollment History and Projections**

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
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	
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	197	697	691	670	664	644	676	690	653	679	636	684	667	726	8,974	0.47%
15/16	0	689	701	696	669	676	648	676	689	653	686	647	709	681	8,820	-1.72%
16/17	0	699	690	702	698	678	671	602	701	706	656	686	662	721	8,872	0.59%
17/18	0	700	700	692	699	703	673	627	629	702	685	656	701	674	8,841	-0.35%
18/19	0	698	701	702	689	704	698	629	654	630	680	685	671	713	8,854	0.15%
19/20	0	700	699	703	699	694	699	654	656	655	607	680	700	683	8,829	-0.28%



Kenai Peninsula Borough School District
2015-2016 Budget
Enrollment History by School

	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
Aurora Borealis Charter	171	178	178	178	180	184	182	183	194	186	193	188
Chapman	144	128	114	119	92	94	92	101	123	115	124	111
Connections	506	736	777	877	947	965	1,062	975	901	918	802	767
Cooper Landing	13	12	11	10	9	11	6	10	10	12	17	18
Fireweed Academy Charter	30	34	48	66	76	73	75	115	130	108	108	101
Homer Flex	38	43	36	39	33	35	37	25	37	33	33	30
Homer High	461	473	492	470	428	407	375	376	393	384	377	380
Homer Middle	229	242	215	211	197	183	202	215	190	182	186	194
Hope	20	14	11	16	8	10	17	13	12	17	18	22
Kachemak Selo	83	90	88	89	94	93	89	91	75	64	63	58
Kaleidoscope Charter	-	88	115	159	196	233	248	246	248	252	251	254
K-Beach	440	443	446	446	441	422	433	427	405	374	389	385
Kenai Alternative	77	59	70	87	103	101	93	106	92	83	90	73
Kenai Central	502	517	510	518	495	513	524	505	514	511	518	469
Kenai Middle	376	366	391	390	373	364	360	367	357	367	348	377
Marathon *	10	6	12	13	11	16	7	4	5	4	6	9
McNeil Canyon	113	119	116	121	108	137	136	120	126	136	131	120
Moose Pass	33	33	31	27	27	29	15	16	18	17	16	14
Mountain View	337	323	286	236	426	437	431	453	460	468	441	445
Nanwalek	63	63	58	64	63	70	74	80	78	79	78	79
Nikiski Elem	179	-	-	-	-	-	-	-	-	-	-	-
Nikiski Middle/Senior	476	417	387	376	374	363	351	370	392	384	397	399
Nikiski North Star	224	388	395	408	406	383	403	417	369	360	362	366
Nikolaevsk	89	73	69	60	55	74	70	70	70	70	72	64
Ninilchik	181	194	168	159	177	164	171	186	161	141	139	150
Paul Banks	214	226	214	201	219	213	228	185	169	194	190	203
Port Graham	30	28	21	20	25	20	15	20	21	19	20	27
Razdolna	36	37	29	36	39	49	37	63	63	76	77	83
Redoubt	407	404	403	380	367	378	371	393	388	409	390	420
River City Academy	-	-	-	-	34	37	56	64	73	76	70	87
Sears	302	239	208	206	-	-	-	-	-	-	-	-
Seward Elem	323	308	289	268	263	264	276	278	286	336	338	305
Seward High	274	259	235	233	205	187	178	165	177	182	175	183
Seward Middle	116	116	108	93	88	89	91	94	78	83	81	128
Skyview High	556	526	521	486	459	450	377	333	363	323	261	-
Skyview Middle	-	-	-	-	-	-	-	-	-	-	-	384
Soldotna Elem	292	291	282	276	264	275	266	286	291	293	295	316
Soldotna High	516	530	531	565	538	529	534	508	494	472	531	570
Soldotna Middle**	536	538	540	481	455	443	412	371	401	404	367	-
Soldotna Montessori Charter	89	100	124	161	161	161	160	160	165	164	165	153
Soldotna Prep***	-	-	-	-	-	-	-	-	-	-	-	198
Spring Creek	37	43	38	34	34	28	21	19	11	-	-	-
Sterling	203	197	175	182	169	160	134	154	167	189	208	243
Susan B English	73	62	71	65	62	59	45	46	43	40	48	40
Tebughna	40	43	50	45	32	36	30	35	41	40	35	33
Tustumena	205	161	160	168	157	154	150	157	169	162	180	176
Voznesenka	138	133	126	126	115	117	100	104	102	107	110	118
West Homer Elem	285	254	243	223	240	256	236	242	221	231	232	234
	9,467	9,534	9,392	9,388	9,245	9,266	9,170	9,148	9,083	9,065	8,932	8,974

* Name change beginning in FY12

** Name change beginning in FY15

*** New School beginning in FY15

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2015-2016 General Fund Budget
Revenue and Expenditures**

Actual						
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Student	
FY05	\$4,264,219,000	\$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	
FY14	\$6,960,196,000	\$151,275,395	8,932	\$149,334,044	\$16,719	

Budgeted						
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Student	
FY15	\$6,937,316,000	\$272,185,181	8,974		\$30,330	
FY16	*	\$142,175,001	8,820		\$16,120	

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
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
FY14	\$34,170,106	\$9,329,894	\$1,823,929	\$45,323,929	30.60%	\$102,583,231	69.26%	\$200,451	0.14%	\$148,107,611

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
FY15	\$34,330,654	\$9,669,346	\$1,026,000	\$45,026,000	16.72%	\$223,998,188	83.20%	\$200,000	0.07%	\$269,224,188
FY16	\$37,908,561	\$10,329,871	\$1,205,000	\$49,443,432	35.64%	\$89,103,610	64.22%	\$200,000	0.14%	\$138,747,042

* This information was not available at time of publication.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description												Budget	
		FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	
65	Aurora Borealis	\$ 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	\$ 2,675,499	\$ 2,557,642	
31	Chapman	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	1,411,251	1,326,276	
80	Connections Program	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	3,500,016	3,456,958	
32	Cooper Landing	210,657	235,158	210,186	204,165	231,561	233,703	232,166	279,517	278,334	319,556	362,772	347,275	
68	Fireweed Academy	179,314	260,512	438,457	512,484	611,504	663,039	1,096,444	1,367,437	1,223,982	1,040,196	1,553,708	1,483,252	
62	Greatland Adventure Academy	-	-	-	-	-	-	-	-	-	-	-	-	
66	Homer Flex	403,732	453,878	492,671	445,224	486,725	550,990	511,751	552,099	564,285	594,123	556,585	588,714	
06	Homer High	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	5,247,152	5,136,858	
13	Homer Middle	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	2,319,086	2,356,289	
35	Hope	194,142	225,520	265,802	250,634	229,497	279,999	283,114	330,885	350,456	357,885	385,707	392,304	
56	Kachemak Selo	585,750	662,436	717,801	737,330	864,059	990,916	901,003	949,605	864,059	913,704	1,019,507	885,324	
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	3,564,127	3,257,134	
48	K-Beach	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	3,723,563	3,685,562	
07	Kenai Alternative	565,121	577,949	621,920	586,475	680,220	767,649	840,587	863,016	974,641	933,370	1,071,187	1,011,523	
07	Kenai Central	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	5,670,254	5,682,836	
11	Kenai Middle	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	3,778,176	3,825,585	
15	Marathon	70,704	41,872	93,917	87,237	89,020	103,222	80,494	79,807	93,956	131,412	134,893	134,174	
47	McNeil Canyon	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	1,613,650	1,472,203	
37	Moose Pass	295,999	301,935	327,903	273,876	369,911	343,151	301,594	348,132	307,040	294,987	346,001	283,920	
51	Mountain View	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	4,401,686	4,463,203	
34	Nanwalek	425,890	481,092	468,230	656,387	616,719	850,287	930,803	1,102,720	1,041,805	1,079,062	1,299,846	1,265,894	
10	Nikiski Jr/Sr	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	5,113,378	4,977,232	
52	Nikiski North Star	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	3,399,444	3,475,659	
38	Nikolaeusk	775,514	743,538	706,656	666,704	774,096	899,153	844,605	882,220	930,226	948,250	1,054,851	1,001,022	
02	Ninilchik	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	2,001,989	2,077,691	
33	Paul Banks	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	2,388,786	2,598,219	
40	Port Graham	311,722	286,479	305,699	387,775	383,531	417,734	422,781	525,573	472,796	544,770	589,661	569,336	
49	Razdolna	292,852	328,676	354,519	351,855	429,609	457,752	591,502	692,986	729,558	832,181	1,048,093	1,016,374	
46	Redoubt	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	3,595,799	3,402,306	
16	River City Academy	-	-	-	308,740	368,523	431,363	548,571	602,027	697,493	755,399	845,348	893,913	
41	Sears	1,781,591	1,746,562	1,842,991	-	-	-	-	-	-	-	-	-	
42	Seward Elem	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	2,960,308	3,009,642	
08	Seward High	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	2,502,937	2,501,300	
14	Seward Middle	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	1,579,207	1,643,865	
05	Skyview	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	3,289,022	3,878,257	3,997,034	3,960,835	3,788,625	3,789,005	3,707,162	3,858,631	4,455,297	4,441,139	4,909,560	5,108,608	
43	Soldotna Elem	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	3,593,121	3,525,944	
09	Soldotna High	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	6,876,306	6,888,960	
64	Soldotna Montessori Charter	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	2,525,966	2,411,909	

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

Loc	Description	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	Budget	
												FY15	FY16
17	Soldotna Prep	-	-	-	-	-	-	-	-	-	-	2,215,231	2,168,352
04	Spring Creek	249,138	274,729	308,499	256,577	283,409	324,570	342,453	304,992	-	-	-	-
44	Sterling	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	2,290,710	2,474,051
03	Susan B English	683,758	733,497	870,493	839,677	965,427	982,826	966,484	996,791	1,015,899	1,093,396	1,102,854	1,105,847
01	Tebughna	456,731	448,694	506,054	487,874	565,615	598,585	535,388	616,632	699,178	628,550	672,062	637,688
45	Tustumena	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	2,074,427	2,123,059
53	Voznesenka	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	1,529,621	1,507,519
50	West Homer	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	3,168,584	3,180,408
70	Board of Education	248,963	271,460	265,177	270,684	244,053	225,015	284,179	280,193	314,699	333,072	337,711	347,352
71	Superintendent	306,276	303,352	318,717	323,946	281,852	323,554	370,800	421,411	383,923	461,443	556,951	450,558
72	Asst Supt Admin Services	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	1,155,899	1,317,197
73	Asst Supt Instruction	316,136	313,466	404,982	320,359	329,187	350,135	364,918	610,267	585,243	585,383	427,511	537,279
74	Fiscal Services	603,320	595,129	701,339	781,091	820,247	779,047	663,102	747,548	850,236	870,755	945,504	964,155
75	Planning and Operations	197,343	199,961	221,467	199,972	298,746	339,028	316,448	1,748,860	373,052	1,849,568	491,497	277,430
76	Purchasing/Warehouse	300,280	339,544	397,325	300,353	224,916	280,576	699,633	776,937	669,903	909,422	821,546	637,615
77	Human Resources	609,045	673,598	710,307	873,768	886,537	932,083	880,333	952,156	979,740	1,174,948	1,174,332	1,527,163
78	Information Services	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	2,258,434	2,366,688
79	E-Rate Program	348,311	308,330	378,963	477,121	470,488	233,582	916,085	846,380	1,048,952	1,356,388	1,027,597	782,178
81	Gifted/Talented Instruction	-	-	-	-	-	-	-	-	-	-	-	-
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	4,805,363	4,828,692
81	Special Education Instruction	-	-	-	-	-	-	-	-	-	-	-	-
81	Special Education - Student	-	-	-	-	-	-	-	-	-	-	-	-
83	DW - General	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	151,255,276	20,358,629
84	Elementary Ed/Curriculum	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	1,264,813	1,790,598
85	Secondary Ed/Pupil Activity	-	-	-	-	-	-	-	1,426,083	2,013,728	1,581,837	1,500,603	1,742,466
86	K-12/Assessment	-	-	-	-	-	-	-	881,487	1,230,385	1,329,997	1,268,351	1,252,314
87	DW - Health Services	127,803	119,162	129,935	140,393	141,661	161,678	229,715	219,261	241,884	282,997	220,884	394,551
92	Grants Administration	384,418	539,713	723,476	738,516	749,066	768,840	780,883	-	-	-	-	-
96	Unallocated	-	-	1,000,000	-	-	-	-	-	-	6,022	-	688,306
		<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>\$ 272,185,181</u>	<u>\$ 142,175,001</u>

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

Object	Description												Budget	
		FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	
3110	Superintendent	\$ 112,500	\$ 114,000	\$ 115,500	\$ 117,000	\$ 118,500	\$ 129,000	\$ 132,125	\$ 140,328	\$ 155,000	\$ 160,000	\$ 169,069	145,000	
3120	Asst Superintendent - Certificated	200,091	207,087	220,339	114,800	106,000	109,430	110,853	113,070	123,782	127,500	55,447	127,500	
3130	Principal/Assistant Principal	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	4,063,672	4,053,588	
3140	Director/Coordinator - Certificated	785,253	798,067	830,405	855,183	870,197	923,812	831,330	1,000,960	993,587	1,021,737	929,428	943,820	
3150	Teachers	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	40,074,654	41,403,612	
3161	Extra Duty Compensation	419,610	432,851	418,173	441,775	435,678	611,427	634,214	599,864	610,591	691,813	645,542	652,869	
3162	Emolument	21,485	21,826	57,850	14,022	51,916	55,817	76,779	126,491	119,481	178,702	108,894	69,470	
3163	Prep Time	-	-	-	-	-	300	250	775	1,300	-	-	-	
3171	Certificated Substitutes - w/certificate	361,470	308,942	325,693	404,985	405,489	476,062	386,386	439,211	442,437	455,596	478,931	570,125	
3172	Temporary Salaries - Certificated	25,167	36,015	26,515	59,421	76,030	88,862	105,509	115,077	112,640	116,717	79,393	7,000	
3173	Long Term Substitute - Certificated	161,630	116,885	303,700	399,458	438,630	427,054	425,518	357,822	335,205	412,739	257,766	330,734	
3180	Specialists - Certificated	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	3,733,827	3,950,879	
3190	Leave Payoff - Certificated	334,824	108,529	255,862	299,538	169,176	209,094	224,383	226,759	305,567	300,000	339,079	247,974	
3191	R Factor - Certificated	-	-	-	-	18,000	-	-	-	-	-	-	-	
3211	Asst Superintendent - Support	104,140	106,223	113,082	209,760	216,700	222,906	116,668	121,401	126,527	127,500	131,750	136,000	
3212	Director/Coordinator - Support	96,323	98,249	106,614	109,023	104,040	110,323	220,732	225,147	348,934	450,826	459,933	465,000	
3220	Specialists - Nurses	663,400	675,976	716,327	746,631	708,235	1,022,699	996,485	1,031,009	1,142,004	1,140,757	1,129,332	1,224,084	
3230	Tutors/Aides	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	5,448,063	5,627,538	
3240	Support Staff	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	6,246,579	6,280,212	
3250	Maintenance/Custodians	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	3,202,355	3,464,340	
3272	Activity Bus Drivers	-	29	115	-	2,695	3,502	13,681	8,580	6,657	2,271	3,765	-	
3291	Substitutes - Non-Certificated	213,569	243,653	237,515	267,694	258,641	259,683	293,090	311,733	316,358	324,804	332,449	392,711	
3292	Extra Duty Compensation - Support	300,606	294,684	311,808	314,714	313,715	358,008	418,661	399,728	383,161	414,006	387,025	362,686	
3293	Long Term Substitutes - Support	90,660	193,194	48,434	31,622	18,872	53,619	10,468	20,487	28,959	33,208	26,601	5,000	
3294	Temporary Salaries - Support	126,646	170,741	160,094	200,780	187,203	221,896	239,066	253,823	266,898	234,151	226,972	161,020	
3295	Overtime	43,170	42,908	63,363	125,472	56,737	61,578	54,993	70,227	59,638	73,748	50,199	48,555	
3296	Certificated Substitutes - w/o certifice	328,895	384,245	297,355	347,346	391,432	323,522	366,489	394,903	430,186	471,051	469,250	287,236	
3300	Leave Payoff - Support	193,446	349,553	188,213	321,046	258,510	359,754	333,801	204,311	307,165	23,000	63,796	49,468	
3511	Health Insurance	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	19,011,840	21,235,448	
3512	Life Insurance	118,606	122,736	128,045	134,577	116,172	94,841	98,041	102,565	104,420	194,911	178,425	203,476	
3520	Unemployment Insurance	183,653	51,869	85,848	105,887	39,881	117,223	151,544	147,041	129,478	200,639	194,463	203,501	
3541	FICA Medicare	400,927	431,486	458,173	479,384	511,693	559,145	571,501	598,472	635,581	709,763	694,755	744,514	
3542	FICA Contribution	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	1,410,967	1,481,034	
3550	TRS Retirement	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	6,257,636	6,449,151	
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	133,216,306	8,580,066	
3560	PERS Retirement	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	3,700,208	3,820,166	
3569	PERS On-Behalf	-	-	-	2,126,596	2,206,037	884,022	1,354,014	2,386,774	3,039,655	2,404,023	8,331,219	979,528	
3631	Workers' Comp	-	595,273	718,125	889,163	788,442	914,243	840,684	709,013	554,226	658,089	729,823	973,522	

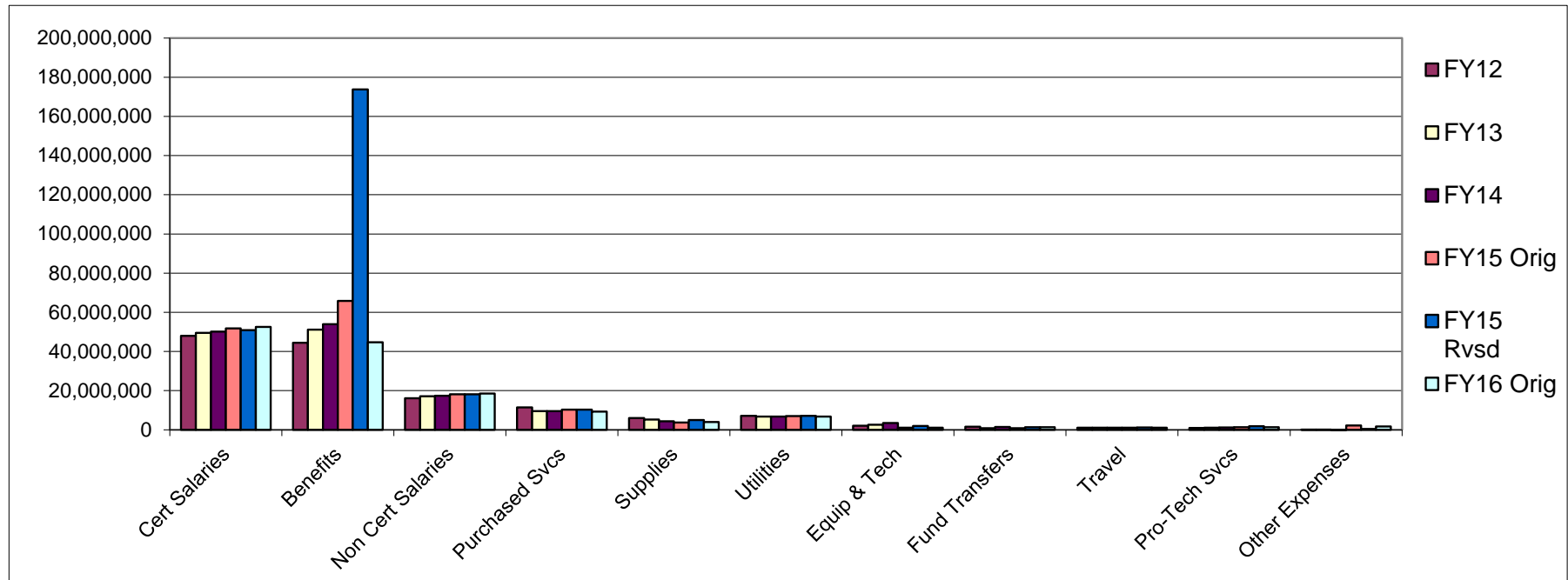
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object**

Object	Description											Budget	
		FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
4100	Professional/Technical Svcs	271,501	363,427	343,981	374,678	557,299	1,262,644	872,228	896,738	1,003,902	1,157,390	1,632,301	1,127,903
4121	In-Kind Professional/Technical	26,500	26,000	17,500	40,500	51,500	45,771	50,636	55,884	48,560	58,250	60,400	62,415
4140	Professional/Technical Legal	81,561	107,075	87,706	74,953	44,459	21,268	47,409	39,498	85,890	95,000	101,800	100,000
4150	Professional/Technical Medical	2,410	1,540	2,490	4,154	971	648	586	16	185	2,413	3,500	2,400
4200	Travel	334,620	382,883	441,110	522,675	588,958	568,340	571,614	710,137	808,194	873,820	852,848	747,870
4250	Student Travel	38,256	45,740	38,496	27,347	145,873	173,041	326,404	379,589	319,705	349,429	383,510	301,562
4310	Water and Sewage	166,445	192,470	207,793	206,107	199,211	217,869	201,177	233,412	260,201	250,193	238,494	250,421
4320	Garbage	87,838	107,038	94,713	94,592	106,777	115,275	127,177	123,479	129,361	129,682	141,847	131,029
4331	Postage	69,389	81,528	73,774	74,055	69,228	69,393	58,293	57,366	60,547	51,657	55,808	44,750
4332	Telephone	439,930	442,656	504,649	469,238	412,655	584,089	687,352	785,727	798,834	883,616	967,902	1,073,000
4350	In-Kind Utilities	40,574	46,855	54,833	56,114	75,458	67,017	63,364	79,771	68,739	82,768	85,600	87,600
4360	Electricity	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	3,826,214	3,234,419
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	1,294,562	1,197,748
4380	Fuel for Heating	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	525,512	712,555
4401	Freight Costs	9,310	7,996	6,614	11,092	9,118	14,072	11,736	21,789	50,096	12,337	14,925	13,228
4402	Purchased Services	492,363	784,973	794,040	1,226,728	928,403	1,080,397	908,834	1,879,394	620,895	692,582	518,324	(206,244)
4403	In-Kind Custodial Services	94,148	95,591	101,874	103,440	109,110	105,719	111,230	120,501	119,318	102,788	112,856	112,430
4404	In-Kind Maintenance	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	7,752,814
4408	Purchased Service - Copiers	198,864	208,416	219,612	232,238	233,833	115,976	116,870	116,950	119,355	121,695	123,577	112,513
4409	Purchased Service - Riso	36,478	120	468	384	480	504	-	-	-	-	-	-
4410	Rental - Buildings	126,505	365,164	447,693	414,454	403,814	433,860	499,325	520,148	508,586	542,361	571,249	(176,481)
4430	Maintenance Contracts	113,356	159,390	133,815	80,502	144,598	135,822	105,022	216,747	265,345	224,111	321,270	306,735
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	1,341,090
4471	In-Kind Insurance	1,532,009	-	-	-	-	-	-	-	-	-	-	-
4501	Supplies	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	4,195,697	3,304,044
4502	Discretionary Materials	109,366	114,574	110,850	113,785	115,137	120,916	118,971	121,131	137,714	146,834	151,401	158,125
4503	Software	-	-	-	-	77,767	621,318	755,194	890,212	779,531	438,817	647,154	524,937
4560	Inventory Adjustment	(33,165)	11,006	(48,432)	(5,953)	(115,625)	24,001	(3,868)	21,108	12,010	-	-	-
4580	Gas and Oil	16,311	26,718	34,534	27,445	32,234	29,957	28,973	33,781	40,815	33,830	35,021	33,325
4850	Stipends	18,360	18,270	19,980	20,520	29,335	33,600	33,600	33,600	33,600	33,600	33,600	33,600
4901	Other Expenses	49,179	43,834	165,620	173,854	188,757	235,983	305,319	230,544	104,631	461,003	614,902	1,890,427
4902	Career Development	79,744	72,218	83,476	68,690	91,593	102,723	101,050	133,656	136,303	163,715	163,715	163,715
4903	Professional Dues	31,884	32,037	33,233	34,795	33,419	37,043	34,723	35,370	33,903	35,022	31,060	32,445
4904	Physical Exam Reimbursement	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	12,707	5,000
4950	Indirect Costs	(218,218)	(282,561)	(220,351)	(282,775)	(271,559)	(482,204)	(481,665)	(343,629)	(274,904)	(338,864)	(399,071)	(396,655)
5101	Equipment	256,457	303,498	612,103	418,951	(146,741)	225,384	966,118	669,891	883,513	2,325,489	710,297	66,072
5102	Equipment - Technology	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	1,311,119	1,053,382
5500	Transfer to Other Funds	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	1,325,000	1,300,000
		<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>\$ 272,185,181</u>	<u>\$ 142,175,001</u>

Kenai Peninsula Borough School District

General Fund Expenditure History by Object Code (in Dollars)

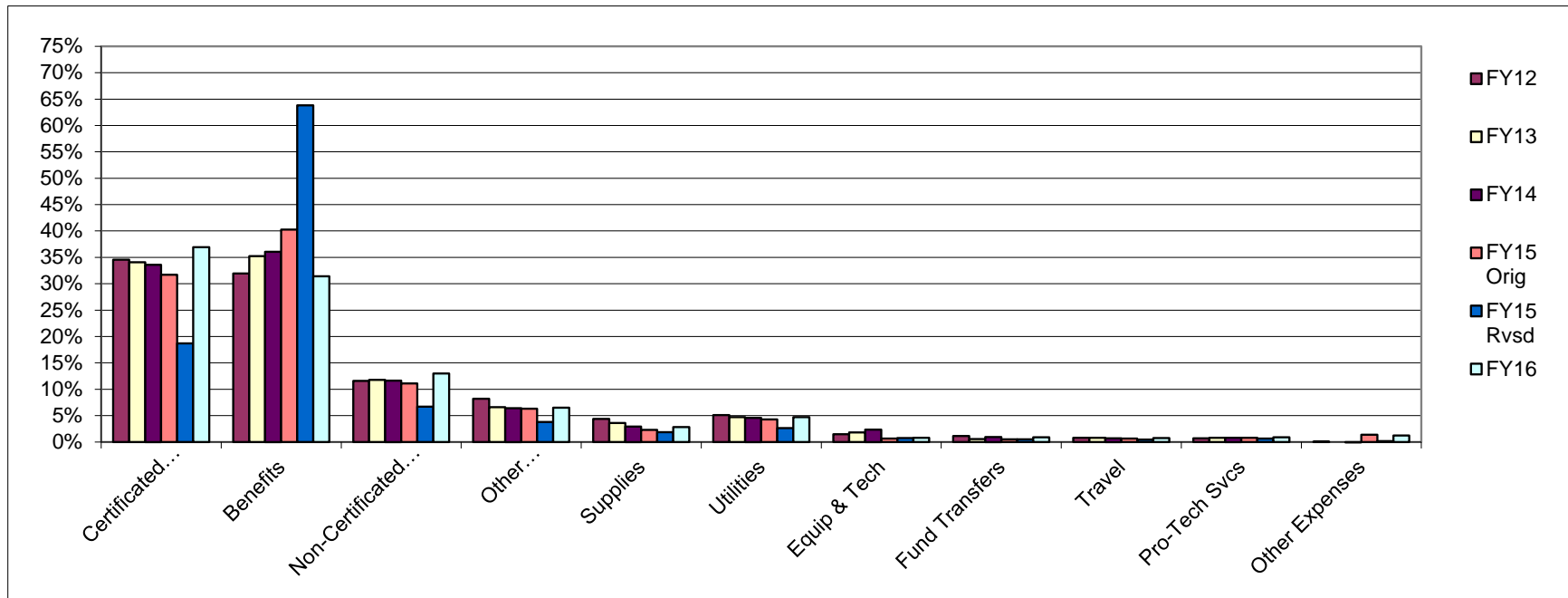
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY12	48,051,433	44,395,952	16,130,201	11,403,096	6,057,500	7,129,906	2,073,642	1,564,250	1,089,726	992,136	108,148	138,995,990
FY13	49,501,588	51,197,286	17,137,117	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	50,138,453	53,882,746	17,411,996	9,535,498	4,406,407	6,806,110	3,526,044	1,424,759	1,096,595	1,176,622	(71,186)	149,334,044
FY15 Orig	51,781,404	65,837,012	18,155,454	10,321,607	3,758,241	7,033,054	1,077,365	825,000	1,066,616	1,305,947	2,274,193	163,435,893
FY15 Rvsd	50,935,702	173,725,643	18,178,069	10,342,868	5,029,274	7,135,939	2,021,416	1,325,000	1,236,358	1,798,000	456,913	272,185,182
FY16 Orig	52,502,571	44,670,406	18,503,850	9,256,085	4,020,431	6,731,522	1,119,454	1,300,000	1,049,432	1,292,718	1,728,532	142,175,001
Change from Rvsd	1,566,869	(129,055,237)	325,781	(1,086,783)	(1,008,843)	(404,417)	(901,962)	(25,000)	(186,926)	(505,282)	1,271,619	(130,010,181)
Change %	3.08%	-74.29%	1.79%	-10.51%	-20.06%	-5.67%	-44.62%	-1.89%	-15.12%	-28.10%	278.31%	-47.77%



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
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	33.58%	36.08%	11.66%	6.39%	2.95%	4.56%	2.36%	0.95%	0.73%	0.79%	-0.05%	81.32%
FY15 Orig	31.69%	40.28%	11.11%	6.32%	2.30%	4.30%	0.66%	0.50%	0.65%	0.80%	1.39%	83.08%
FY15 Rvsd	18.71%	63.83%	6.68%	3.80%	1.85%	2.62%	0.74%	0.49%	0.45%	0.66%	0.17%	89.22%
FY16	36.93%	31.42%	13.01%	6.51%	2.83%	4.73%	0.79%	0.91%	0.74%	0.91%	1.22%	81.36%
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

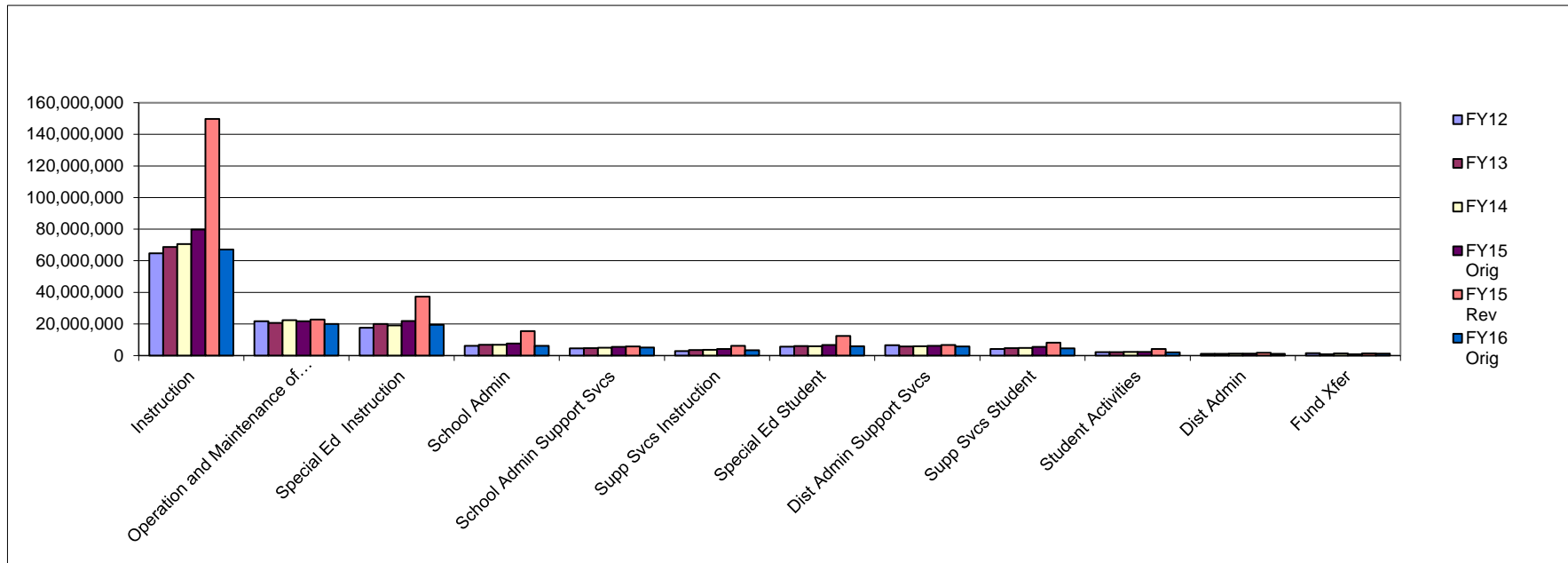
General Fund Expenditures by Function

Function	Description	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	Budget	
												FY15	FY16
4100	Regular Instruction	\$ 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	\$ 63,972,937	\$ 143,184,342	59,610,831
4120	Bilingual/Bicultural Instruction	580,693	629,961	681,175	735,921	730,756	790,627	781,043	841,179	948,202	976,032	1,119,521	1,212,895
4130	Gifted/Talented Instruction	584,198	629,566	612,686	614,132	637,368	703,810	711,888	765,205	785,215	824,514	871,652	892,006
4140	Alternative Instruction	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	2,866,273	2,791,280	3,327,565
4160	Vocational Instruction	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	1,969,480	1,826,357	2,019,813
4200	Special Education-Instruction	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	19,130,390	37,321,532	19,511,037
4220	Special Services-Student	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	5,964,489	12,485,679	5,877,762
4300	Support Services - Student	-	-	-	177,010	592,573	381,578	458,489	647,171	854,038	923,860	4,181,284	354,235
4320	Guidance Services	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	2,009,857	1,998,522	2,062,496
4330	Health Services	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	1,979,518	2,018,716	2,216,148
4350	Support Services - Instruction	620,300	724,343	870,614	1,318,411	1,248,075	1,528,262	1,211,202	1,803,130	2,373,288	2,481,700	4,928,177	2,063,277
4352	Library Services	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	1,215,050	1,288,252	1,377,022
4400	School Administration	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	6,794,017	15,518,982	6,208,114
4450	School Administration - Support	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	4,943,625	5,814,572	5,151,687
4510	District Administration - Support	-	-	-	134,097	82,435	64,803	75,810	99,499	161,488	146,311	655,311	55,367
4511	Board of Education	248,963	271,460	265,177	270,684	244,053	225,016	284,179	280,193	314,699	328,675	337,711	347,352
4512	Office of Superintendent	306,276	297,367	322,963	313,395	281,852	323,554	370,800	421,411	383,924	496,753	556,951	450,558
4513	Assistant Superintendent - Instruction	219,027	238,121	238,421	231,997	226,244	241,907	247,131	259,672	272,637	289,515	191,131	285,410
4550	District Administration Support Svcs	-	-	142,878	811,890	369,974	357,970	232,901	360,586	404,085	424,397	1,181,124	150,072
4551	Fiscal Services	603,320	595,129	701,339	781,091	820,247	779,047	663,102	747,548	850,236	838,165	944,538	964,155
4552	Internal Services	422,644	459,851	524,009	403,487	302,002	400,702	801,253	884,093	795,703	947,964	944,870	806,945
4553	Staff Services	589,219	674,163	700,802	807,438	878,512	936,384	878,971	932,317	964,206	924,065	1,053,706	1,055,422
4555	Information Services	828,168	847,956	889,255	893,981	1,122,068	1,896,968	1,257,510	1,357,990	1,308,039	1,486,854	1,353,780	1,398,115
4556	Assistant Superintendent-Admin Svcs.	175,821	704,497	661,992	616,119	832,636	1,143,250	1,224,872	1,958,786	1,190,146	862,922	996,208	1,064,036
4557	Indirect Costs	81,961	112,152	145,673	231,466	240,387	316,412	332,858	369,326	334,190	371,239	300,929	303,345
4600	Operation and Maintenance of Plant	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	22,443,817	22,802,994	20,013,797
4700	Pupil Activity	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	2,296,866	4,192,061	2,095,539
4900	Fund Transfers	279,225	385,948	1,732,720	4,293,736	4,451,076	830,279	362,104	1,564,250	816,836	1,424,759	1,325,000	1,300,000
Total Expenditures		\$ 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	\$ 149,334,044	\$ 272,185,182	\$ 142,175,001

Kenai Peninsula Borough School District

General Fund Expenditure History by Function (in Dollars)

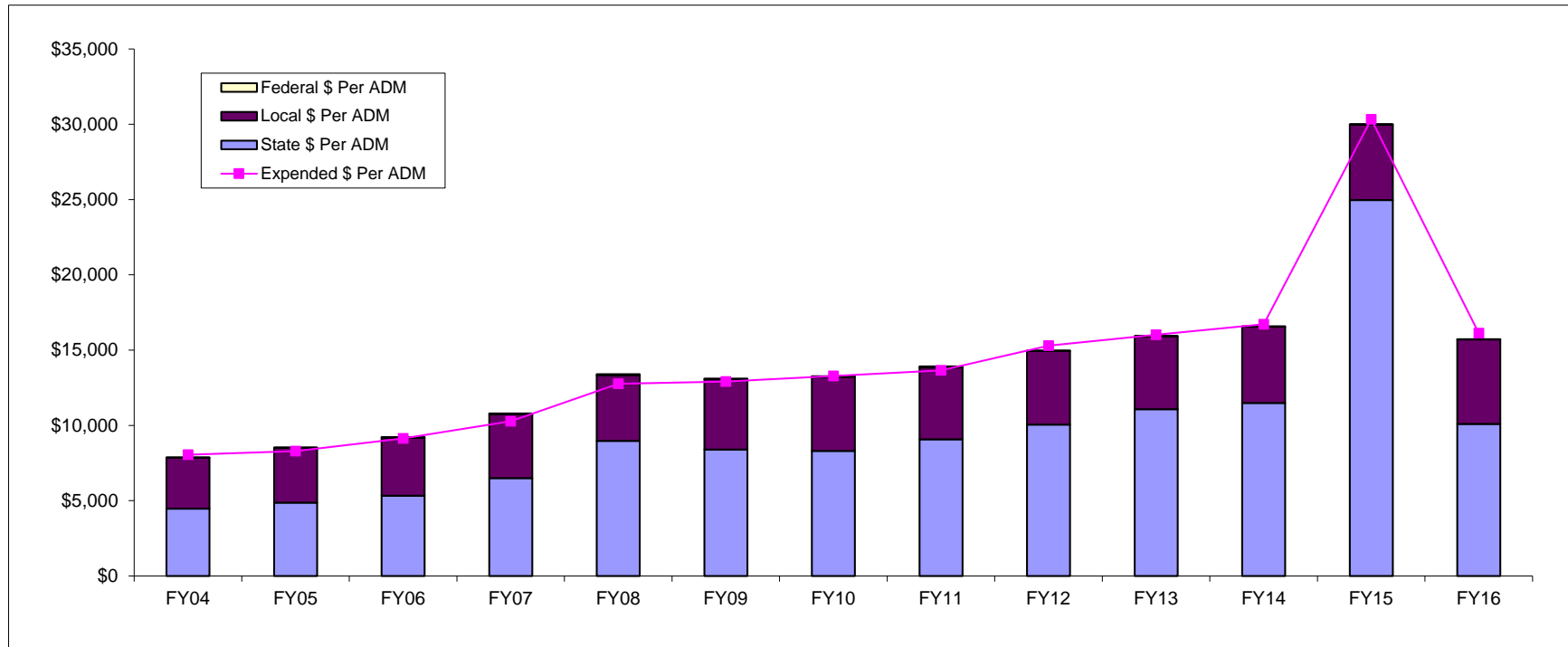
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Total
FY12	64,656,242	21,793,286	17,676,414	6,223,151	4,546,846	2,874,235	5,614,026	6,610,646	4,238,512	2,137,608	1,060,774	1,564,250	138,995,990
FY13	68,682,299	20,647,930	19,959,414	6,865,731	4,768,282	3,495,584	6,106,612	5,846,605	4,741,287	2,171,206	1,132,748	816,836	145,234,534
FY14	70,609,236	22,443,817	19,130,390	6,794,017	4,943,625	3,696,749	5,964,489	5,855,606	4,913,235	2,296,866	1,261,255	1,424,759	149,334,044
FY15 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
FY15 Rev	149,793,572	22,802,994	37,321,532	15,518,982	5,814,571	6,216,429	12,485,679	6,775,155	8,198,522	4,192,061	1,741,104	1,325,000	272,185,601
FY16 Orig	67,063,110	20,013,797	19,511,037	6,208,114	5,151,687	3,440,299	5,877,762	5,742,090	4,632,879	2,095,539	1,138,687	1,300,000	142,175,001
Change from Rev	(82,730,462)	(2,789,197)	(17,810,495)	(9,310,868)	(662,884)	(2,776,130)	(6,607,917)	(1,033,065)	(3,565,643)	(2,096,522)	(602,417)	(25,000)	(130,010,600)
Change %	-55.23%	-12.23%	-47.72%	-60.00%	-11.40%	-44.66%	-52.92%	-15.25%	-43.49%	-50.01%	-34.60%	0.00%	-47.77%



Kenai Peninsula Borough School District

General Fund Budget Revenues vs. Expenditures

	Budget												
	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
ADM*	9,467	9,534	9,392	9,388	9,245	9,266	9,170	9,148	9,083	9,065	8,932	8,974	8,820
Local \$	\$32,015,239	\$34,696,007	\$36,062,422	\$39,768,638	\$40,397,904	\$43,310,240	\$45,014,404	\$43,703,109	\$44,282,923	\$43,847,163	\$45,323,929	\$45,026,000	\$49,443,432
Local \$ Per ADM	\$3,382	\$3,639	\$3,840	\$4,236	\$4,370	\$4,674	\$4,909	\$4,777	\$4,875	\$4,837	\$5,074	\$5,017	\$5,606
State \$	\$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	\$102,583,231	\$223,998,188	\$89,103,610
State \$ Per ADM	\$4,474	\$4,874	\$5,336	\$6,506	\$8,976	\$8,395	\$8,311	\$9,073	\$10,060	\$11,085	\$11,485	\$24,961	\$10,102
Federal \$	\$281,073	\$212,193	\$544,168	\$492,697	\$549,256	\$288,038	\$408,492	\$593,496	\$343,617	\$164,384	\$200,451	\$200,000	\$200,000
Federal \$ Per ADM	\$30	\$22	\$58	\$52	\$59	\$31	\$45	\$65	\$38	\$18	\$22	\$22	\$23
Revenue \$	\$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	\$148,107,611	\$269,224,188	\$138,747,042
Revenue \$ Per ADM	\$7,885	\$8,535	\$9,233	\$10,794	\$13,405	\$13,101	\$13,265	\$13,915	\$14,973	\$15,940	\$16,582	\$30,000	\$15,731
Expended \$	\$76,253,975	\$79,043,181	\$85,821,922	\$96,513,281	\$118,025,002	\$119,621,242	\$121,798,918	\$124,940,921	\$138,995,990	\$145,234,534	\$149,334,044	\$272,185,181	\$142,175,001
Expended \$ Per ADM	\$8,055	\$8,291	\$9,138	\$10,280	\$12,766	\$12,910	\$13,282	\$13,658	\$15,303	\$16,021	\$16,719	\$30,330	\$16,120



* Average Daily Membership

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund and Special Revenue Funds
Schedule of Fund Balance
June 30, 2014**

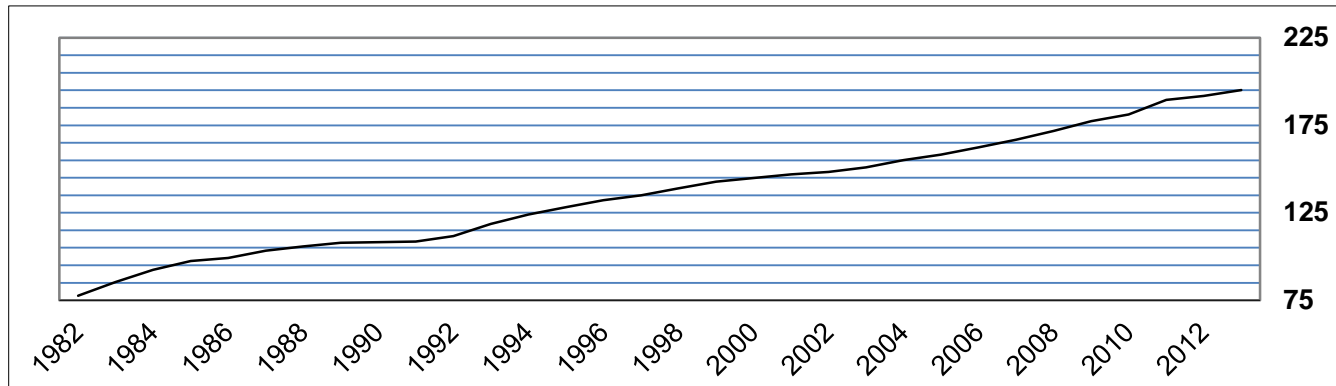
	Actual										Projected	Projected
	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
General Fund:												
Reserved	\$ 2,031,509	\$ 2,773,182	\$ 4,308,511	\$ 9,058,171	\$ 9,645,680	\$ 9,071,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	5,738,461	5,894,990	9,183,137	7,615,732	6,833,310	6,192,633	-	-	-	-	-	-
Undesignated	-	-	-	2,720,208	4,683,677	5,737,714	-	-	-	-	-	-
Total General Fund	\$ 7,769,970	\$ 8,668,172	\$ 13,491,648	\$ 19,394,111	\$ 21,162,667	\$ 21,001,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds:												
Reserved	\$ 20,492	\$ 15,642	\$ 288,282	\$ 254,471	\$ 267,430	\$ 393,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	730,823	656,776	2,112,873	-	-	-	-	-	-	-	-	-
Undesignated	-	-	-	5,179,038	8,729,160	7,770,103	-	-	-	-	-	-
Total Special Revenue Funds	\$ 751,315	\$ 672,418	\$ 2,401,155	\$ 5,433,509	\$ 8,996,590	\$ 8,163,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balance	\$ 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	\$ 1,687,933	\$ 1,687,933	\$ 1,687,933
Restricted	-	-	-	-	-	-	892,467	983,984	1,485,931	2,471,131	2,471,131	2,471,131
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	14,513,862	10,593,166	10,131,139	8,120,850	6,804,355	6,804,355
Unassigned	-	-	-	-	-	-	5,792,038	6,808,518	6,290,517	6,116,952	4,472,454	1,044,495
Total General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,359,042	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 15,435,873	\$ 12,007,914
Special Revenue Funds:												
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,397	\$ 366,559	\$ 218,298	\$ 467,256	\$ 325,000	\$ 263,178
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	7,787,245	6,783,452	6,744,505	5,623,019	816,688	1,030,896
Unassigned	-	-	-	-	-	-	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)
Total Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,026,666	\$ 7,105,035	\$ 6,917,827	\$ 6,045,299	\$ 1,096,712	\$ 1,249,098
Total Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,385,708	\$ 27,469,313	\$ 26,541,126	\$ 24,442,165	\$ 16,532,585	\$ 13,257,012

* 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
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%
1998	146.90	2.10	1.45%	2014	215.81	3.43	1.62%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Local Government	Federal	State	Other Revenue	Total
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	200,451	102,583,231	1,823,929	148,107,611
2014-15	44,013,525	211,375	226,345,214	1,014,030	271,584,144

*Fiscal Year 2014-15 Audit is not complete, these are budgeted numbers.

FY 2015 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 FY2015 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Local Effort	97,578,452	27,829,166	12,964,812	23,612,200	4,016,219	25,982,579
Allowable Excess	<u>102,656,173</u>	<u>36,322,324</u>	<u>12,098,271</u>	<u>24,394,458</u>	<u>7,409,341</u>	<u>42,977,088</u>
Total Allowable Local	200,234,625	64,151,490	25,063,083	48,006,658	11,425,560	68,959,667
FY2015 Budgeted Local +	200,213,000	49,906,000	24,764,900	44,000,000	10,905,500	51,291,720
Amount under State Cap	21,625	14,245,490	298,183	4,006,658	520,060	17,667,947
Percent of Cap Support	99.99%	77.79%	98.81%	91.65%	95.45%	74.38%

Source Document: Alaska Department of Education and Early Development - FY2015 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	-0.480	4.856	0.000	4.500	0.000	9.662 **
Education	<u>7.060</u>	<u>5.831</u>	<u>6.640</u> *	<u>0.000</u>	<u>10.750</u>	<u>0.000</u>
Educationally Related Property Tax Millage	6.580	10.687	6.640	4.500	10.750	9.662
<i>Sales Tax</i>						
Sales Tax Rate	0.00%	0.00%	5.00%	3.00% ***	0.00%	0.00%

Source Document: Alaska Taxable 2014 <http://commerce.alaska.gov/DNN/Portals/4/Repository/Taxable/13Taxable.pdf>

* Reported as Education/administration for Juneau

**Reported as Borough/Education for Mat-Su

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

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

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

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

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

Kenai Peninsula Borough School District
All Governmental Funds Revenue and Expenditure Budget Projections

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	FY17 Estimate	FY18 Estimate	FY19 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 136,001,226	\$ 144,493,555	\$ 148,107,611	\$ 269,224,188	\$ 138,747,042	\$ 139,292,598	\$ 139,132,581	\$ 139,117,192
Food Service Fund Revenues	3,015,366	2,991,144	3,011,198	2,990,000	3,340,000	3,340,000	3,340,000	3,340,000
Student Transportation Fund Revenues	6,241,927	7,604,516	7,729,490	7,927,942	8,071,440	7,507,727	7,491,254	7,492,169
Other Governmental Revenues	10,150,489	8,283,658	9,233,064	11,051,337	7,371,108	7,518,530	7,668,901	7,822,279
Special Revenue Fund Total Revenues	19,407,782	18,879,318	19,973,752	21,969,279	18,782,548	18,366,257	18,500,155	18,654,448
Governmental Fund Revenues	\$ 155,409,008	\$ 163,372,873	\$ 168,081,363	\$ 291,193,467	\$ 157,529,590	\$ 157,658,855	\$ 157,632,736	\$ 157,771,640
Governmental Fund Expenditures								
General Fund Expenditures	\$ 137,431,740	\$ 144,417,698	\$ 147,909,285	\$ 270,860,181	\$ 140,875,001	\$ 143,692,502	\$ 146,566,351	\$ 149,497,677
Food Service Fund Expenditures	3,730,457	4,056,335	4,186,999	4,463,995	4,393,114	3,340,000	3,340,000	3,340,000
Student Transportation Fund Expenditures	6,092,404	7,492,171	8,046,415	8,057,123	8,071,440	7,507,727	7,491,254	7,492,169
Other Governmental Expenditures	11,181,552	8,334,856	10,037,625	15,721,748	7,465,608	7,518,530	7,668,901	7,822,279
Special Revenue Fund Total Expenditures	21,004,413	19,883,362	22,271,039	28,242,866	19,930,162	18,366,257	18,500,155	18,654,448
Total Governmental Fund Expenditures	\$ 158,436,153	\$ 164,301,060	\$ 170,180,324	\$ 299,103,047	\$ 160,805,163	\$ 154,540,229	\$ 157,397,605	\$ 160,329,846
General Fund Revenues Over (Under) Expenditures	(1,430,514)	75,857	198,326	(1,635,993)	(2,127,959)	(4,399,904)	(7,433,770)	(10,380,485)
Transfers Out	(1,564,250)	(816,836)	(1,424,759)	(1,325,000)	(1,300,000)	(1,300,000)	(1,300,000)	(1,300,000)
Net Change in Fund Balance	(2,994,764)	(740,979)	(1,226,433)	(2,960,993)	(3,427,959)	(5,699,904)	(8,733,770)	(11,680,485)
General Fund Balance, Beginning of Year	23,359,042	20,364,278	19,623,299	18,396,866	15,435,873	12,007,914	6,308,010	(2,425,760)
General Fund Balance, End of Year	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 15,435,873	\$ 12,007,914	\$ 6,308,010	\$ (2,425,760)	\$ (14,106,245)
Special Revenue Fund Revenues Over (Under) Expenditures	(1,596,631)	(1,004,044)	(2,098,961)	(6,273,587)	(1,147,614)	0	0	0
Transfers in	675,000	816,836	1,424,759	1,325,000	1,300,000	276,500	278,030	279,591
Net Change in Fund Balance	(921,631)	(187,208)	(872,528)	(4,948,587)	152,386	276,500	278,030	279,591
Special Revenue Fund Balance, Beginning of Year	8,026,666	7,105,035	6,917,827	6,045,299	1,096,712	1,249,098	1,249,098	1,249,098
Special Revenue Fund Balance, End of Year	\$ 7,105,035	\$ 6,917,827	\$ 6,045,299	\$ 1,096,712	\$ 1,249,098	\$ 1,249,098	\$ 1,249,098	\$ 1,249,098
Total Governmental Fund Balance, Beginning of Year	31,385,708	27,469,313	26,541,126	24,442,165	16,532,585	13,257,012	7,557,108	(1,176,662)
Total Governmental Fund Balance, End of Year	\$ 27,469,313	\$ 26,541,126	\$ 24,442,165	\$ 16,532,585	\$ 13,257,012	\$ 7,557,108	\$ (1,176,662)	\$ (12,857,147)

Assumptions:

- FY16 based on estimates made for FY16 budget
- FY17, FY18 and FY19 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY17, FY18 and FY19 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**

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget	FY17 Estimate	FY18 Estimate	FY19 Estimate
Twenty Day Enrollment	8,148.73	8,055.61	8,011.40	8,132.88	8,112.00	8,204.00	8,186.00	8,187.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,680	\$5,680	\$5,680	\$5,830	\$5,880	\$5,880	\$5,880	\$5,880
Enrollment in adjusted ADM	16,899.33	17,193.76	17,159.80	17,628.16	17,620.11	17,712.64	17,685.50	17,682.89
BASIC NEED	\$95,988,194	\$97,660,557	\$97,467,672	\$102,772,173	\$103,606,247	\$104,150,323	\$103,990,740	\$103,975,393
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$6,018,961,460	\$8,338,641,710	\$8,562,626,170	\$8,910,264,290	\$9,186,472,890	\$9,186,472,890	\$9,186,472,890	\$9,186,472,890
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12	\$24,075,846							
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward Impact Aid		\$22,097,401	\$22,720,017	\$23,612,200	\$24,344,153	\$24,344,153	\$24,344,153	\$24,344,153
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$71,912,348	\$75,563,156	\$74,747,655	\$79,159,973	\$79,262,094	\$79,806,170	\$79,646,587	\$79,631,240
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$46,153,130	\$44,559,329	\$45,137,582	\$47,249,800	\$48,238,432	\$48,298,722	\$48,262,018	\$48,258,489
Revenues								
Local Contribution	\$ 43,251,135	\$ 43,000,000	\$ 43,500,000	\$ 44,000,000	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432
Other Local Revenue	215,525	200,605	128,744	80,000	180,000	180,000	180,000	180,000
E-Rate	118,707	590,640	1,219,637	646,000	725,000	725,000	725,000	725,000
Interest	697,556	55,918	475,548	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	71,912,349	75,563,384	74,891,748	79,159,973	79,262,094	79,806,170	79,646,587	79,631,240
Quality Schools/Learning Opportunity Grants	270,389	275,933	274,963	282,051	281,922	283,402	282,968	282,926
On Behalf TRS Relief Payment	15,417,040	19,868,297	21,055,069	133,216,307	8,580,066	8,580,066	8,580,066	8,580,066
On Behalf PERS Relief Payment	2,386,774	3,039,655	3,179,450	8,331,219	979,528	979,528	979,528	979,528
Other State Revenue	1,388,134	1,734,738	3,182,001	3,008,638	-	-	-	-
Federal Contribution	343,617	164,385	200,451	200,000	200,000	200,000	200,000	200,000
	\$ 136,001,226	\$ 144,493,555	\$ 148,107,611	\$ 269,224,188	\$ 138,747,042	\$ 139,292,598	\$ 139,132,581	\$ 139,117,192
Expenditures								
Instruction	\$ 64,656,242	\$ 68,682,299	\$ 70,609,236	\$ 149,793,152	\$ 67,063,110	\$ 68,404,372	\$ 69,772,459	\$ 71,167,908
Special Education - Instruction	17,676,414	19,959,414	19,130,390	37,321,532	19,511,037	19,901,258	20,299,283	20,705,269
Special Education Support Services - Student	5,614,026	6,106,612	5,964,489	12,485,679	5,877,762	5,995,317	6,115,223	6,237,527
Support Services - Student	4,238,512	4,741,287	4,913,235	8,198,522	4,632,879	4,725,537	4,820,048	4,916,449
Support Services - Instruction	2,874,235	3,495,584	3,696,749	6,216,429	3,440,299	3,509,105	3,579,287	3,650,873
School Administration	6,223,151	6,865,731	6,794,017	15,518,982	6,208,114	6,332,276	6,458,922	6,588,100
School Administration Support Services	4,546,846	4,768,282	4,943,625	5,814,571	5,151,687	5,254,721	5,359,815	5,467,011
District Administration	1,060,774	1,132,748	1,261,255	1,741,104	1,138,687	1,161,461	1,184,690	1,208,384
District Administration Support Services	6,610,646	5,846,605	5,855,606	6,775,155	5,742,090	5,856,932	5,974,071	6,093,552
Operation and Maintenance of Plant	21,793,286	20,647,930	22,443,817	22,802,994	20,013,797	20,414,073	20,822,354	21,238,801
Student Activities	2,137,608	2,171,206	2,296,866	4,192,061	2,095,539	2,137,450	2,180,199	2,223,803
Transfers to Other Funds	1,564,250	816,836	1,424,759	1,325,000	1,300,000	1,300,000	1,300,000	1,300,000
	\$ 138,995,990	\$ 145,234,534	\$ 149,334,044	\$ 272,185,181	\$ 142,175,001	\$ 144,992,502	\$ 147,866,351	\$ 150,797,677
Revenues Over (Under) Expenditures	(2,994,764)	(740,979)	(1,226,433)	(2,960,993)	(3,427,959)	(5,699,904)	(8,733,770)	(11,680,485)
Fund Balance, Beginning of Year	23,359,042	20,364,278	19,623,299	18,396,866	15,435,873	12,007,914	6,308,010	(2,425,760)
Fund Balance, End of Year	20,364,278	19,623,299	18,396,866	15,435,873	12,007,914	6,308,010	(2,425,760)	(14,106,245)

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2005-06	29,357,626	28,978,909	98.710%	377,088	29,355,997	99.994%
2006-07	31,768,274	31,346,983	98.674%	416,128	31,763,111	99.984%
2007-08	30,042,125	29,651,635	98.700%	385,223	30,035,858	99.979%
2008-09	26,779,449	26,431,968	98.702%	342,092	26,774,060	99.980%
2009-10	28,875,124	28,375,677	98.270%	492,221	28,867,898	99.975%
2010-11	29,058,274	28,630,610	98.528%	416,838	29,047,448	99.963%
2011-12	30,419,493	29,946,804	98.446%	454,696	30,401,500	99.941%
2012-13	30,823,497	30,382,636	98.570%	415,972	30,798,608	99.919%
2013-14	31,750,392	31,332,596	98.684%	335,880	31,668,476	99.742%
2014-15	31,685,014	31,142,025	98.286%	-	31,142,025	98.286%

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
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
2013-14	4.50	4.50	1.00	4.35	4.60	3.12	.50
2014-15	4.50	4.50	1.00	4.35	4.60	3.12	.50

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			
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%
2013-14	6,202,494	989,766	294,407	492,565	31,906	6,960,196	4.50	92.99%
2014-15	6,330,106	1,142,158	324,853	826,802	32,999	6,937,316	4.50	88.97%

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
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	83,438,730	1.40%	1575	9,015
2009-10	53,978	9,145	6,369,098,000	82,674,079	1.30%	1543	9,040
2010-11	55,400	8,978	6,393,531,000	93,491,745	1.46%	1688	10,413
2011-12	56,369	8,922	6,633,241,000	32,705,000 **	0.49%	580	3,666
2012-13	56,765	8,886	6,716,010,000	31,232,941 **	0.47%	550	3,515
2013-14	56,862	8,756	6,960,196,000	51,231,835 **	0.74%	901	5,851
2014-15	57,147	8,837	6,937,316,000	47,491,039 **	0.68%	831	5,374

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 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, 2014	Additions	Reductions	Ending Balance June 30, 2015	Due Within One Year
Areawide School Bonds	\$ 44,040,000	\$ -	\$ 2,220,000	\$ 41,820,000	\$ 2,480,000

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

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2014
School Bonds	08/07/03	14,700,000	4.00 - 6.00	2004 - 2023	\$953,250 to \$1,202,712	6,625,000
	01/31/07	2,515,000	3.95 - 5.50	2007 - 2016	\$311,825 to \$316,725	595,000
	12/09/10	16,865,000	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	14,250,000
	11/13/14	<u>20,860,000</u>	1.50-5.00	2014-2033	\$1,624,150 to \$1,630,175	<u>20,350,000</u>
Total School Bonds		<u>\$ 54,940,000</u>				<u>\$ 41,820,000</u>

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2015-16	\$ 2,480,000	\$ 1,970,773	\$ 4,450,773
	2016-17	2,550,000	1,882,137	4,432,137
	2017-18	2,310,000	1,787,975	4,097,975
	2018-19	2,390,000	1,685,305	4,075,305
	2019-20	2,465,000	1,589,226	4,054,226
	Out Years	<u>29,625,000</u>	<u>10,289,983</u>	<u>39,914,983</u>
Total School Bonds		<u>\$ 41,820,000</u>	<u>\$ 19,205,399</u>	<u>\$ 61,025,399</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
2015 - 2016 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
2005-06	9,389	-1.40%	4,507,776,000	6.33%	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	8,978	-1.83%	6,393,531,000	0.38%	712,133
2011-12	8,922	-0.62%	6,633,241,000	3.75%	743,470
2012-13	8,886	-0.40%	6,716,010,000	1.25%	755,797
2013-14	8,756	-1.46%	6,960,196,000	3.64%	794,906
2014-15	8,837	0.93%	6,937,316,000	-0.33%	785,031

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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 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
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	8,978	13.01
2011-12	696.30	8,922	12.81
2012-13	702.79	8,886	12.64
2013-14	710.98	8,756	12.32
2014-15	702.13	8,837	12.59

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 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
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
2013-14	515.0	501.0	21.4	21.2	22.5	21.2	21.7
2014-15	522.0	513.0	21.8	21.7	23.2	21.9	22.3

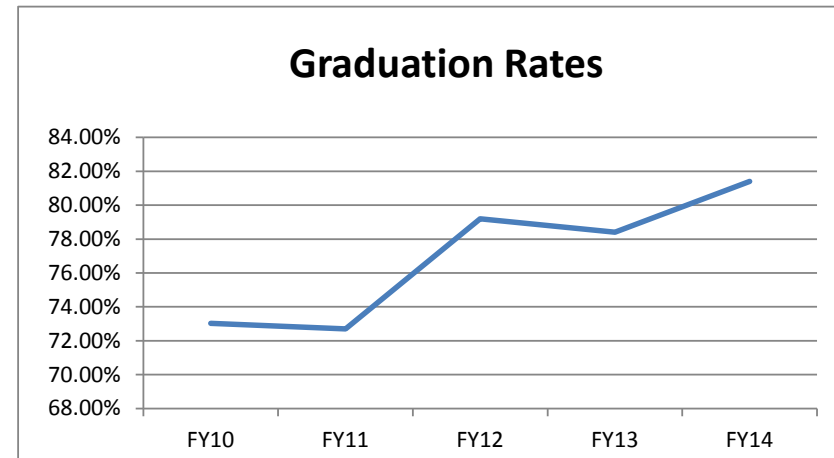
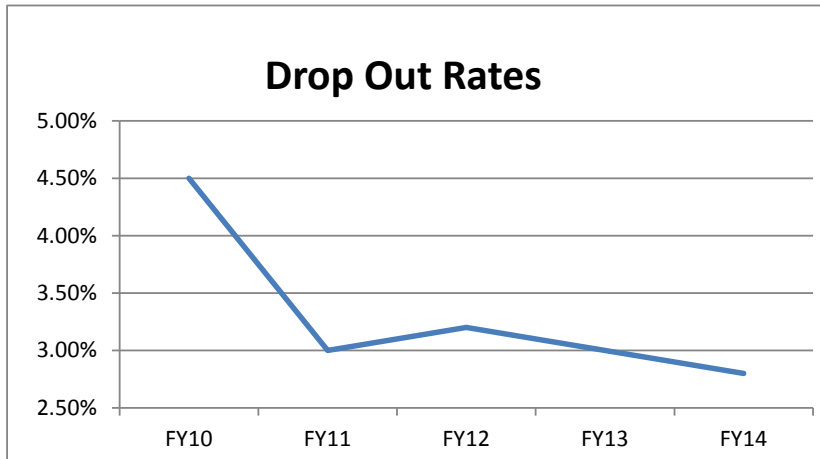
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Drop Out Rates and Graduation Rates
District-Wide Performance
Last Five Years

Drop Out Rates

FY10	FY11	FY12	FY13	FY14
4.50%	3.00%	3.20%	3.00%	2.80%

Graduation Rates

FY10	FY11	FY12	FY13	FY14
73.03%	72.70%	79.20%	78.40%	81.40%



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.

FY15 Data not available at this time

SUPPORT STAFFING FORMULA 2015-16 Status Quo

School	AREA	SO FEET	Custodian Formula	CUSTODIAN Allocation	Secretary Formula	SECRETARY Allocation	SECRETARY Preschool	BOOKKEEPER Formula	COUNSELLING Assistant	LIBRARY AIDES	INSTRUCTIONAL AIDES	NURSES (Hrs/Day)	FTE MANAGERS	POOL THEATER TECHS
HIGH SCHOOLS	Homer HS	156200	Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 256 ADM	ROUNDED	N/A	1.0 PER SCHOOL	.5 F ADM 200-400 1.0 F ADM > 400	44 PER SCHOOL	N/A	1 HR/DAY PER 150 ADM	1.00/SCHOOL WITH POOL	1.50
	KCHS	199967	5.16	5.00	1.56	2.00	1.00	1.00	0.50	0.44	0.44	2.61	0.23	1.00
	NH	119424	6.36	6.50	2.08	1.00	1.00	1.00	0.50	0.44	0.44	3.41	0.43	N/A
	Seward HS	75373	4.29	4.00	1.57	1.50	1.00	1.00	0.50	0.44	0.44	2.62	0.33	N/A
	SOH	154637	2.39	2.50	0.88	0.50	1.00	1.00	0.00	0.00	0.44	1.18	0.14	1.00
	Soldotna Prep	91475	5.87	6.00	2.35	2.50	1.00	1.00	1.00	0.00	0.44	3.99	0.49	1.00
			2.82	3.00	0.74	0.50	1.00	1.00	0.00	0.00	0.44	1.23	0.15	N/A
			Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 200 ADM	ROUNDED	N/A	N/A	5 F ADM 200-400 1.0 F ADM > 400	44 PER SCHOOL	N/A	1 HR/DAY PER 90 ADM	1.00/SCHOOL WITH POOL	
			85556	2.25	2.00	0.96	1.00	1.00	0.00	0.00	0.44	2.12	0.27	
			86436	3.42	3.50	1.82	2.00	2.00	0.50	0.50	0.44	4.03	0.50	
		118061	4.34	4.50	2.07	2.00	2.00	1.00	1.00	0.44	4.58	0.57	1.00	
ELEMENTARY SCHOOLS K-6			Average of 1 cust/20,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<=275=1.0 FTE ADM>275=1.0 FTE/275 ADM	ROUNDED	50 FTE IF ADM >=250 AND PRESCHOOL PROGRAM	N/A	N/A	38 F K-6 <=275 44 F K-6 >=276	N/A	1 HR/DAY PER 60 ADM	FTE	N/A
	Chapman	27268	1.19	1.00	1.00	1.00	0.00	N/A	N/A	0.38	N/A	1.70	0.21	
	K-Beach	50775	3.25	3.00	1.44	1.50	0.00	0.00	0.00	0.44	0.44	6.60	0.24	
	McNeil Can	32750	1.38	1.50	1.00	1.00	0.00	0.00	0.00	0.38	0.38	1.88	0.24	
	Mt View	52880	3.49	3.50	1.57	1.50	0.50	0.50	0.00	0.44	0.44	7.22	0.30	
	Niski North Star	50000	3.05	3.00	1.31	1.50	0.50	0.50	0.44	0.44	0.44	6.00	0.25	
	Paul Barnes	36294	1.85	2.00	1.00	1.50	0.00	0.00	0.00	0.38	0.38	5.19	0.39	
	Rodahl	47589	3.06	3.00	1.36	1.50	0.50	0.50	0.50	0.44	0.44	6.25	0.28	
	Seward El	52199	2.74	2.50	1.05	1.00	0.50	0.50	0.50	0.44	0.44	5.19	0.39	
	Sold El	54177	2.82	3.00	1.07	1.00	0.50	0.50	0.50	0.44	0.44	4.98	0.61	
String	35164	2.05	2.00	1.00	1.00	0.00	0.00	0.00	0.38	0.38	3.85	0.48		
Tustumena	46679	2.02	2.00	1.00	1.00	0.00	0.00	0.00	0.38	0.38	2.83	0.35		
West Homer El	52500	2.45	2.50	1.00	1.00	0.00	0.00	0.00	0.38	0.38	3.78	0.47		
SMALL SCHOOLS < 100			Average of 1 cust/18,000 sqft and 1 cust/100 ADM 25 minimum	ROUNDED	88 FTE PER SCHOOL	N/A	N/A	N/A	N/A	N/A	K-8 and K-12 SCHOOLS WITH ONLY 1 TEACHER 44 FTE IF ADM 15-18 88 FTE IF ADM > 19	5 DAY PER WEEK	FTE	1.00/SCHOOL WITH POOL
	Copper L	9284	0.38	0.50	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10	
	Homer Flex	5405	0.33	0.50	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.80	0.10	
	Hope	13505	0.49	0.50	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10	
	Kenai Mt	14122	0.69	0.50	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10	
	K. Seio	5766	0.40	0.50	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10	
	Moose Pass	8989	0.30	0.25	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10	
	Nanavalek	14832	0.81	1.00	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10	
	Nikolavsk	24282	0.99	1.00	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10	
	River City Academy	0	n/a	n/a	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10	
R. Graham	12568	0.50	0.50	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10		
Razonna	3500	0.53	0.50	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10		
Seward Middle	37900	1.71	1.50	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10		
S.B. Engl	59208	1.84	2.00	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10		
Tebughna	25976	0.87	1.00	0.38	0.38	0.00	0.00	0.00	0.38	0.38	0.90	0.10		
SMALL SCHOOLS > 100 With High School			Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<=25=1.0 FTE ADM>=25=1.5 FTE	N/A	N/A	N/A	N/A	N/A	N/A	1 HR/DAY PER 80ADM	FTE	1.00/SCHOOL WITH POOL
	Ninlick	55277	2.38	2.00	1.00	1.00	0.00	0.00	0.00	0.38	0.38	1.88	0.23	
	Voznesenska	8080	0.78	0.50	1.00	1.00	0.00	0.00	0.00	0.38	0.38	1.35	0.17	
TOTALS	1866895	79.18	78.75	29.63	41.82	2.50	6.00	4.50	8.88	0.00	93.02	11.63	7.00	4.00

IF .3 OR < = .00
IF BETWEEN .31 AND .79 = .50
IF .8 OR > = 1.00

School	PRIN	AP	TEACHERS	TEACHERS	COJNS	COJNS	LIB	EL SPEC	A.D.	SECONDARY STAFFING	SECONDARY STAFFING	PRGM 15%	PRGM 15%	READ 180	INTERVENTION	Staff With Admin.	Staff With Admin.
HIGH SCHOOL MIDDLE SCHOOL	50 IF ADM <150 1.0 IF ADM >=150	.5 IF ADM 200-350 1.0 IF ADM >350	124.5	ROUNDED	HS 1.0 PER 250 ADM MS 1.0 PER 350 ADM	ROUNDED	5 IF ADM <=200 1.0 IF ADM >=600	N/A	HS ONLY 5 IF ADM <250	N/A	N/A	2.40	2.50	MS ONLY .50 IF MS ADM 80-150 1.0 IF MS ADM >150	50 IF MIDDLE SCHL	23.00	21.00
Home High	1.00	1.00	15.95	16.00	1.65	1.60	0.50	0.50	0.50	0.50	0.50	1.20	1.00	1.00	0.50	12.00	11.00
Home Middle	1.00	1.00	7.80	8.00	0.55	0.50	0.50	0.50	0.50	0.50	0.50	1.20	1.00	1.00	0.50	12.00	11.00
Kenai Central High	1.00	1.00	20.85	21.00	2.04	2.00	0.50	0.50	0.50	0.50	0.50	3.15	3.00	1.00	0.50	29.00	27.00
Kenai Middle	1.00	1.00	14.82	15.00	1.04	1.00	0.50	0.50	0.50	0.50	0.50	2.25	2.00	1.00	0.50	22.00	20.00
Nikiski Middle/Sr	1.00	1.00	16.04	16.00	1.39	1.50	0.50	0.50	0.50	0.50	0.50	2.40	2.50	1.00	0.50	24.50	22.50
Seward High	1.00	1.00	6.90	7.00	0.68	0.50	0.00	0.00	0.00	0.00	1.05	1.00	1.00	0.50	0.50	9.50	8.50
Seward Middle	0.50	0.00	5.47	5.50	0.38	0.50	0.00	0.00	0.00	0.00	0.83	1.00	1.00	0.50	0.50	8.50	8.00
Skyview Middle	1.00	1.00	16.85	17.00	1.18	1.00	0.50	0.50	0.50	0.50	2.55	2.50	2.50	1.00	0.50	24.50	22.50
Soldotna High	1.00	1.00	24.04	24.00	2.36	2.50	0.50	0.50	0.50	0.50	3.60	3.50	3.50	1.00	0.50	33.00	31.00
Soldotna Prep	1.00	1.00	7.55	7.50	0.74	1.00	0.00	0.00	0.00	0.00	1.13	1.00	1.00	1.00	0.50	10.50	9.50
ELEMENTARY SCHOOLS K-8 >=200	1/SCHOOL	1.0 IF ADM >400	K 120.5 1-3 122.5 4-6 124.5	ROUNDED			N/A	1.5 IF ADM <270 2.0 IF ADM 270-345 2.5 IF ADM 346-409 3.0 IF ADM >=410	N/A	N/A	N/A	2.50	2.50	5 IF ADM 200-350 1.0 IF ADM >350		21.50	20.50
K. Beach	1.00	0.00	17.21	17.00	2.80	2.80	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.50	21.50	20.50
Mt. View	1.00	1.00	19.11	19.00	3.06	3.06	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.50	25.00	23.00
Nikiski North Star	1.00	1.00	15.87	16.00	2.80	2.80	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.50	20.50	19.50
Redoubt	1.00	0.00	16.23	16.00	2.80	2.80	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.50	20.50	19.50
Seward El	1.00	0.00	12.72	13.00	2.06	2.06	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	16.50	15.50
Sold El	1.00	0.00	12.76	13.00	2.06	2.06	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	16.50	15.50
West Homer El	1.00	0.00	8.44	8.50	1.50	1.50	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	12.50	11.50
SMALL SCHOOLS <200	TEACHING OR ADM >=150	N/A	K-6 117.5 7-12 minimum F-ADM <25	ROUNDED	N/A	N/A	0 IF ADM <=100 1.0 IF ADM >100	N/A	1.0 IF 7-12 8-20 2.0 IF 7-12 21-40 1.19 5 IF 7-12 >40	ROUNDED	1.00	1.00	1.00	0.50 IF K-8 >=75		8.00	7.50
Chaparral	0.50	0.50	4.86	5.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.00
Copper L	0.20	0.20	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.00
Hope	0.20	0.20	1.54	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	3.50
K. Seib	0.50	0.50	6.46	6.50	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.50	8.00
Michael Can	0.20	0.20	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.00
Moose Pass	0.80	0.80	2.91	3.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	3.50
Natnaaleak	0.50	0.50	1.43	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	1.00
Nikolaevsk	1.00	1.00	3.89	4.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	3.50
Ninilchik	1.00	1.00	10.74	11.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.50	9.50
Paul Banks	1.00	1.00	1.31	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.70	1.50
Pt. Graham	0.20	0.20	3.03	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.50	5.00
Razoufuk	1.00	1.00	13.20	13.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.50	5.00
River Chv Academy	1.00	1.00	13.20	13.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.50	14.50
Seward	0.50	0.50	0.69	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	2.50
Sib. Eng.	0.50	0.50	0.97	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.50	2.00
Tshugtha	1.00	1.00	9.71	10.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.50	11.50
Tustumna	0.50	0.50	3.14	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.50	7.00
Voznesenka	0.50	0.50	3.14	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.50	7.00
PROGRAMS	TEACHING OR REGIONAL	N/A	ALLOCATION		N/A	N/A	N/A	N/A	N/A	N/A	N/A					3.75	2.75
Homer Flex	1.00	1.00	4.75	4.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.75	4.75
Kenai At	1.00	1.00	4.75	4.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.75	4.75
Marathon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TEACHING OR REGIONAL	1.00	N/A	185.5	ROUNDED	N/A	N/A	N/A	N/A	N/A	N/A	N/A					9.00	8.00
Connections	1.00	7.00	8.28	8.00	11.91	12.00	3.00	23.00	2.00	23.44	23.50	20.55	20.00	4.50	13.00	463.80	426.50
TOTALS	30.10	7.00	314.82	327.50	11.91	12.00	3.00	23.00	2.00	23.44	23.50	20.55	20.00	4.50	13.00	463.80	426.50

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	Current FY15 Budget	Projected FY16 Budget	Change FY15 Current To FY16
65	Aurora Borealis Charter School	17.48	18.74	18.53	18.93	19.06	19.66	18.70	18.70	-
31	Chapman Elementary School	11.00	12.13	10.13	11.16	14.76	12.91	13.38	12.88	(0.50)
80	Connections/Alternative Programs	21.75	19.75	22.25	20.75	18.90	19.50	19.50	19.50	-
32	Cooper Landing School	2.70	2.63	2.43	2.62	2.87	3.62	3.62	3.62	-
68	Fireweed Academy Charter School	6.85	7.35	11.11	13.37	14.26	8.79	12.11	12.11	-
66	Homer Flex School	5.86	5.86	5.86	5.86	5.89	5.95	5.89	6.14	0.25
06	Homer High School	47.97	46.03	45.44	46.44	48.58	49.08	48.58	47.70	(0.88)
13	Homer Middle School	21.26	20.70	24.64	24.90	23.98	23.65	23.40	23.90	0.50
35	Hope Elementary/High School	2.62	3.61	3.53	3.60	3.36	3.68	3.87	3.87	-
56	Kachemak Selo Elementary/High School	10.83	10.88	11.23	11.24	10.07	10.37	10.84	9.46	(1.38)
63	Kaleidoscope Charter School	21.57	25.88	24.67	25.18	25.33	26.75	26.89	26.89	-
48	K-Beach Elementary School	46.10	46.63	44.78	42.94	40.14	37.19	39.18	38.68	(0.50)
67	Kenai Alternative School	8.18	8.11	8.31	8.11	8.74	8.45	8.33	8.76	0.43
07	Kenai Central High School	49.23	51.10	52.30	52.47	52.96	53.43	52.45	51.95	(0.50)
11	Kenai Middle School	34.84	33.98	34.14	40.61	37.79	38.18	37.80	37.30	(0.50)
15	Marathon	1.00	1.00	1.00	1.00	1.00	1.05	1.00	1.00	-
47	McNeil Canyon Elementary School	14.28	15.55	15.45	14.35	14.25	14.75	14.85	13.35	(1.50)
37	Moose Pass Elementary School	4.95	4.04	3.48	3.64	2.92	3.79	3.62	2.62	(1.00)
51	Mountain View Elementary School	44.95	49.54	50.74	52.70	52.57	51.39	49.98	50.48	0.50
34	Nanwalek Elementary/High School	7.86	8.64	10.19	10.84	10.69	12.17	11.59	10.71	(0.88)
10	Nikiski Middle/Senior High School	39.48	39.96	40.59	47.60	46.23	44.85	49.07	47.07	(2.00)
52	Nikiski North Star Elementary School	37.14	36.67	38.13	36.22	37.77	38.83	36.22	37.22	1.00
38	Nikolaevsk Elementary/High School	8.53	9.16	8.79	8.69	8.76	9.20	9.24	8.74	(0.50)
02	Ninilchik Elementary/High School	19.06	20.08	19.48	20.16	20.44	20.72	19.59	20.09	0.50
33	Paul Banks Elementary School	24.81	25.66	24.54	30.94	27.30	24.96	24.56	26.56	2.00
40	Port Graham Elementary/High School	4.81	4.52	3.96	4.81	4.01	4.81	5.14	3.92	(1.22)
49	Razdolna Elementary/High School	5.92	5.62	7.75	7.84	8.08	9.08	10.67	10.29	(0.38)
46	Redoubt Elementary School	34.77	34.06	33.56	34.96	38.39	38.15	39.42	36.42	(3.00)
16	River City Academy	4.28	5.21	6.74	6.64	7.68	7.58	8.62	9.12	0.50
42	Seward Elementary School	30.60	31.42	30.70	30.64	33.17	34.27	31.30	31.20	(0.10)
08	Seward High School	23.10	22.94	21.15	20.37	21.40	22.26	21.83	20.83	(1.00)
14	Seward Middle	11.05	10.75	11.92	12.82	11.15	10.99	14.10	14.70	0.60
05	Skyview High School	44.23	45.18	39.59	37.79	37.59	34.09	-	-	-
12	Skyview Middle School	45.63	42.25	39.84	41.60	46.86	46.65	48.70	50.76	2.06

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	Current FY15 Budget	Projected FY16 Budget	Change FY15 Current To FY16
43	Soldotna Elementary School	33.49	31.19	32.80	37.12	36.68	35.75	36.93	36.93	-
09	Soldotna High School	61.88	61.20	60.19	61.60	59.39	64.46	67.38	67.78	0.40
64	Soldotna Montessori Charter School	19.86	19.91	22.19	20.88	21.01	21.11	20.97	20.97	-
17	Soldotna Prep	-	-	-	-	-	-	22.63	21.73	(0.90)
04	Spring Creek High School	3.68	3.88	3.88	3.30	-	-	-	-	-
44	Sterling Elementary School	19.71	18.21	19.59	22.15	23.15	25.68	26.43	27.93	1.50
03	Susan B. English School	10.64	10.39	8.86	8.86	8.49	9.19	9.41	8.91	(0.50)
01	Tebughna School	5.96	6.51	5.56	5.43	6.46	4.96	4.96	4.96	-
45	Tustumena Elementary School	18.94	17.29	18.67	20.40	21.06	20.29	20.63	21.13	0.50
53	Voznesenka Elementary/High School	14.25	16.90	14.53	14.27	13.17	13.47	15.22	15.32	0.10
50	West Homer Elementary School	27.35	26.67	27.80	28.43	30.53	35.17	35.24	34.24	(1.00)
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.50	1.50	1.50	1.50	1.50	1.50	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	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	-
75	Planning and Operations	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
76	Purchasing and Warehouse	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	-
77	Human Resources	7.50	7.50	8.00	8.00	8.00	8.00	8.00	8.00	-
78	Information Services	11.75	12.00	14.00	14.00	13.00	13.00	13.00	13.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	29.38	33.44	32.61	38.75	34.73	35.47	33.85	34.05	0.20
83	Districtwide Instruction	8.84	5.75	5.75	5.75	5.75	6.50	4.50	4.50	-
84	Elementary Ed/Curriculum	14.50	18.00	14.10	5.00	9.80	10.00	8.00	8.00	-
85	Secondary Ed/Pupil Activity	-	-	-	12.10	15.60	14.76	13.28	13.08	(0.20)
86	K-12/Assessment	-	-	-	12.42	14.23	12.98	12.91	12.91	-
87	Nursing Services	3.38	5.87	4.61	3.35	3.56	3.61	4.16	3.98	(0.18)
92	Grants - Instruction	13.37	12.56	12.74	-	-	-	-	-	-
96	Unallocated	-	12.38	8.03	5.72	0.97	8.01	1.99	10.00	8.01
TOTALS		<u>1,043.67</u>	<u>1,071.78</u>	<u>1,067.36</u>	<u>1,105.82</u>	<u>1,109.03</u>	<u>1,119.71</u>	<u>1,110.03</u>	<u>1,110.46</u>	<u>0.43</u>

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

	Budget											
	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16
Non-Certificated Staff												
C/O Administrators	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00	6.00
Aides	130.02	144.37	154.03	153.60	171.59	183.53	210.50	217.99	213.37	207.41	209.22	207.28
Secretaries	83.08	90.51	93.81	93.81	103.45	102.97	97.07	101.32	101.51	103.60	99.56	101.58
Custodians	85.51	85.32	84.07	81.07	81.50	86.18	85.57	85.69	84.88	85.67	85.23	85.03
Food Service	40.92	43.42	40.30	40.30	37.63	37.82	39.17	43.36	45.12	46.40	46.40	46.59
Warehouse	5.00	5.00	5.00	5.00	5.00	5.50	7.50	7.50	7.50	7.50	7.50	6.50
Data Processing	12.75	12.75	12.75	12.75	12.75	12.75	14.00	14.00	13.00	13.00	13.00	13.00
Other Support	37.01	36.04	33.49	33.99	36.18	40.83	40.83	40.33	40.33	41.58	41.58	40.23
Total Non-Certificated Staff	396.29	419.41	425.45	422.52	451.10	472.58	497.64	513.19	509.71	510.16	507.49	506.21
Certificated Staff												
C/O Administrators	7.80	8.80	9.00	9.00	8.00	9.00	8.00	8.00	7.30	7.05	7.10	6.60
Principals/Asst Principals	38.65	39.15	39.00	38.40	37.60	40.10	40.60	42.10	42.58	42.83	40.38	40.38
Classroom Teachers	435.55	475.84	473.96	459.87	497.35	514.77	520.15	518.65	520.85	523.60	514.85	518.54
Special Education Teachers	137.50	139.75	137.25	141.73	136.40	138.90	139.65	141.70	142.95	142.45	142.45	143.45
Other Certificated Staff	35.70	30.10	29.77	28.00	31.50	31.50	30.45	26.00	26.60	26.00	26.00	27.05
Total Certificated Staff	655.20	693.64	688.98	677.00	710.85	734.27	738.85	736.45	740.28	741.93	730.78	736.02
Total Staff	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	1,242.23

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2015 - 2016 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 *	152	33	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	85	17	-	102	7,208	1,748	-	8,956
80 Connections **	344	96	268	708	-	-	-	-
32 Cooper Landing	19	4	1	24	1,892	462	123	2,478
68 Fireweed Academy Charter *	103	-	-	103	-	-	-	-
62 Greatland Adventure Academy*	-	-	-	-	-	-	-	-
66 Homer Flex	-	-	36	36	-	-	4,885	4,885
06 Homer High	-	-	391	391	-	-	47,663	47,663
13 Homer Middle	-	191	-	191	-	19,635	-	19,635
35 Hope	15	3	4	22	1,494	347	543	2,383
56 Kachemak Selo	27	10	19	56	2,460	1,092	2,436	5,988
63 Kaleidoscope Charter*	252	-	-	252	-	-	-	-
48 K-Beach Elementary	396	-	-	396	33,581	-	-	33,581
67 Kenai Alternative	-	-	60	60	-	-	7,692	7,692
07 Kenai Central	-	-	511	511	-	-	62,291	62,291
11 Kenai Middle	112	251	-	363	9,498	25,803	-	35,300
15 Marathon ***	-	-	10	10	-	-	1,357	1,357
47 McNeil Canyon	113	-	-	113	9,582	-	-	9,582
37 Moose Pass	10	-	-	10	996	-	-	996
51 Mountain View	433	-	-	433	36,718	-	-	36,718
34 Nanwalek	51	13	16	80	5,243	1,598	2,323	9,164
10 Nikiski Middle/Sr High	49	111	233	393	3,778	11,411	28,403	43,591
52 Nikiski North Star	360	-	-	360	30,528	-	-	30,528
38 Nikolaevsk	25	17	22	64	2,278	1,693	2,820	6,791
02 Ninilchik	68	25	57	150	5,766	2,570	6,948	15,285
33 Paul Banks	188	-	-	188	15,942	-	-	15,942
40 Port Graham	23	3	4	30	2,364	369	581	3,314
49 Razdolna	53	13	18	84	5,279	1,502	2,219	9,000
46 Redoubt Elementary	375	-	-	375	31,800	-	-	31,800
16 River City Academy	-	26	62	88	-	2,673	7,558	10,231
42 Seward Elementary	288	-	-	288	24,422	-	-	24,422
08 Seward High	-	-	169	169	-	-	20,601	20,601
14 Seward Middle	44	90	-	134	3,731	9,252	-	12,983
12 Skyview Middle School	-	413	-	413	-	42,456	-	42,456
43 Soldotna Elementary	293	-	-	293	24,846	-	-	24,846
09 Soldotna High	-	-	589	589	-	-	71,799	71,799
64 Soldotna Montessori Charter *	165	-	-	165	-	-	-	-
17 Soldotna Prep	-	-	185	185	-	-	22,552	22,552
44 Sterling Elementary	231	-	-	231	19,589	-	-	19,589
03 Susan B. English	12	8	20	40	1,234	983	2,904	5,121
01 Tebughna	17	7	6	30	1,748	860	871	3,479
45 Tustumena	170	-	-	170	14,416	-	-	14,416
53 Voznesenka	55	11	42	108	4,664	1,131	5,120	10,915
50 West Homer	227	-	-	227	19,250	-	-	19,250
TOTAL	4,755	1,342	2,723	8,820	\$ 320,307	\$ 125,583	\$ 301,689	\$ 747,579

* 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

2015 - 2016 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 \$1,100.

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2015-2016 Copy Allocation

Loc #	Name				-4408 Object
		Projected Enrollment	150 Copies Per Month	Copies Per Year	0.0076 per copy Budget
65	Aurora Borealis Charter *	185	-	-	-
31	Chapman	102	15,300	183,600	1,395
80	Connections***	708	21,240	254,880	1,937
32	Cooper Landing	24	3,600	43,200	328
68	Fireweed Academy Charter *	103	-	-	-
62	Greatland Adventure Academy'	-	-	-	-
66	Homer Flex **	36	5,400	64,800	492
06	Homer High	391	58,650	703,800	5,349
13	Homer Middle	191	28,650	343,800	2,613
35	Hope	22	3,300	39,600	301
56	Kachemak Selo	56	8,400	100,800	766
63	Kaleidoscope Charter*	252	-	-	-
48	K-Beach	396	59,400	712,800	5,417
67	Kenai Alternative **	60	9,000	108,000	821
07	Kenai Central	511	76,650	919,800	6,990
11	Kenai Middle	363	54,450	653,400	4,966
15	Marathon	10	1,500	18,000	137
47	McNeil Canyon	113	16,950	203,400	1,546
37	Moose Pass	10	1,500	18,000	137
51	Mountain View	433	64,950	779,400	5,923
34	Nanwalek	80	12,000	144,000	1,094
10	Nikiski Middle/Sr	393	58,950	707,400	5,376
52	Nikiski North Star	360	54,000	648,000	4,925
38	Nikolaevsk	64	9,600	115,200	876
02	Ninilchik	150	22,500	270,000	2,052
33	Paul Banks	188	28,200	338,400	2,572
40	Port Graham	30	4,500	54,000	410
49	Razdolna	84	12,600	151,200	1,149
46	Redoubt	375	56,250	675,000	5,130
16	River City Academy	88	13,200	158,400	1,204
42	Seward Elem	288	43,200	518,400	3,940
08	Seward High	169	25,350	304,200	2,312
14	Seward Middle	134	20,100	241,200	1,833
12	Skyview Middle School	413	61,950	743,400	5,650
43	Soldotna Elem	293	43,950	527,400	4,008
09	Soldotna High	589	88,350	1,060,200	8,058
64	Soldotna Montessori Charter *	165	-	-	-
17	Soldotna Prep	185	27,750	333,000	2,531
44	Sterling	231	34,650	415,800	3,160
03	Susan B English	40	6,000	72,000	547
01	Tebughna	30	4,500	54,000	410
45	Tustumena	170	25,500	306,000	2,326
53	Voznesenka	108	16,200	194,400	1,477
50	West Homer	227	34,050	408,600	3,105
Total		<u>8,820</u>	<u>1,132,290</u>	<u>13,587,480</u>	<u>103,263</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

2015-16 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 FY16 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: **Fund** **Location** **Function** **Program** **Object**
 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, Training and Recruiting	295	School Improvement
201	State Staff Dev Mini-Grants	260	Title II-A, Professional Devel.	298	Title I-D, Delinquent
205	Student Transportation	260	Title III-A, English Lang. Acquisit.	300	McKinney-Vento Homeless
214	Statewide Alaska Mentorship	261	Title IA, ARRA	301	McKinney-Vento Homeless, ARRA
217	Legis Equipment Fund	263	Governor's Alternative Grant	350	Title VII - Indian Education
218	Principal Coaching	264	Title IID, ARRA	356	Gear Up
219	Youth First	265	Carl Perkins - Basic	370	Chevron
220	Legis Equipment Fund	266	Title VI-B	371	Corporate Grants
221	AK Works	267	Title VI-B, ARRA	372	Community Theater
222	Legis Equipment Fund	268	SFSF, ARRA	375	Equipment Fund
255	Food Service	272	Upward Bound/UAF	379	School Incentive
256	Food Service - ARRA	274	Mentor Project	500	Capital Project
260	Title I-A	281	Migrant Education	710	Student Activity
260	Title I-C, Migrant Education	284	Youth in Detention		
260	Title I-D, Neglected and Delinquent	289	Governor's Drug Prevention		

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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		3293	Long Term Sub - Non-Certificated	4332	Telephone
3120		3294	Temporary Salaries-Non-Cert	4350	In-Kind Utilities
3130		3295	Overtime- Non-Certificated	4360	Electricity
3140		3296	Substitute-Certificated w/o cert	4380	Fuel for Heating
3150		3297	Officials	4401	Freight Costs
3161		3300	Leave - Non-Certificated	4402	Purchased Services
3162		3511	Health Care Costs	4408	Purchased Services - Copier
3171		3512	Life Insurance	4409	Purchased Services - Riso
3172		3520	Unemployment Insurance	4410	Rentals
3173		3541	Medicare-Certificated	4430	Equip. Repair and Maintenance
3180		3542	FICA Contribution	4501	Supplies
3190		3550	Teachers Retirement - TRS	4502	Discretionary Material
3211		3560	Support Retirement - PERS	4503	Software
3212		4100	Professional and Technical Svcs	4580	Gas and Oil
3220		4140	Profess/Tech- Legal	4590	Food
3230		4150	Profess/Tech- Medical	4600	Milk
3240		4201	Travel - Meals	4850	Stipends
3250		4202	Travel - Mileage	4901	Other Expenses
3260		4203	Travel - Other	4903	Professional Dues
3271		4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3272		4310	Water and Sewage	4950	Indirect Costs
3291		4320	Garbage	5101	Equipment-General
3292		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>FY15</u>	<u>FY16</u>
3511	Health Care Costs	\$17,004/employee	\$18,972/employee
	<u>CERTIFICATED</u>	<u>FY15</u>	<u>FY16</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 %
	<u>NON-CERTIFICATED STAFF</u>		
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

Page 1 of Glossary

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.

Page 2 of Glossary

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.

Page 3 of Glossary

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.

Page 4 of Glossary

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.

Page 5 of Glossary

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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