

**KENAI PENINSULA BOROUGH  
SCHOOL DISTRICT  
2016-2017 Preliminary Budget**



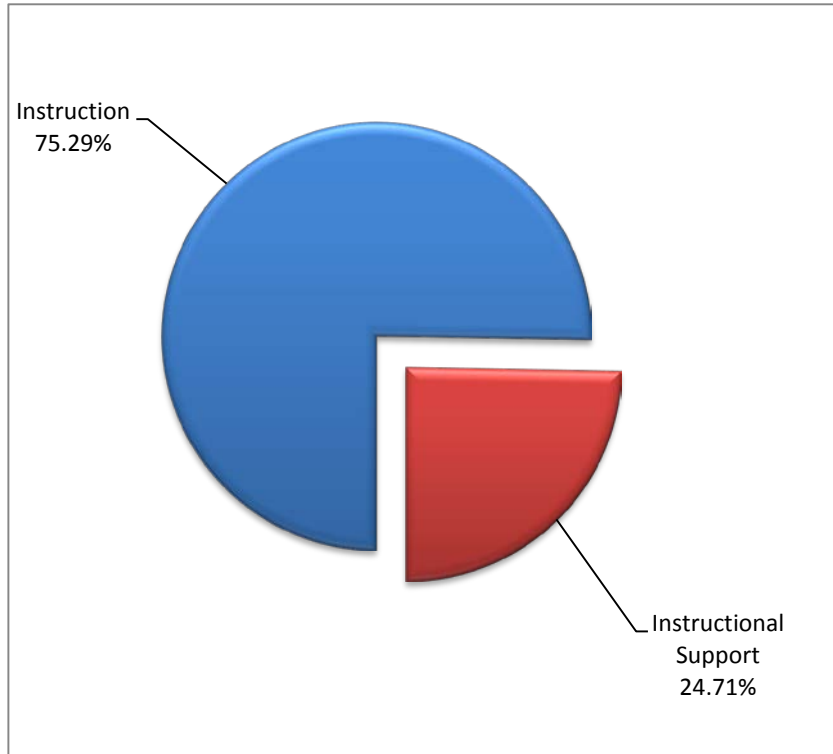
**School Board Presentation  
January 11, 2016**

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

**Kenai Peninsula Borough School District  
FY17 Preliminary General Fund Budget**

**General Fund Expenditures by Function**

<u>Code</u>	<u>Description</u>	<u>Preliminary FY17 Budget</u>	
-4100	Regular Instruction	\$ 64,476,615	
-4200	Special Education Instruction	20,016,982	
-4220	Special Education Support - Pupil	5,423,040	
-4300	Support Services - Pupil	4,336,811	
-4350	Support Services - Instruction	3,094,841	
-4400	School Administration	5,890,185	
	<b>Instruction Subtotal</b>	<u>103,238,474</u>	<b>75.29%</b>
-4450	School Administration - Support	5,225,073	
-451X	District Administration	1,078,567	
-455X	District Administration - Support	5,676,237	
-4600	Operation and Maintenance of Plant	19,840,043	
-4700	Pupil Activities	2,069,366	
	<b>Instructional Support Subtotal</b>	<u>33,889,286</u>	<b><u>24.71%</u></b>
	<b>Total Expenditures</b>	<b>\$ 137,127,760</b>	<b><u>100.00%</u></b>
	Transfers to Other Funds *	<u>1,200,000</u>	
	<b>Total Expenditures and Transfers</b>	<b><u>\$ 138,327,760</u></b>	

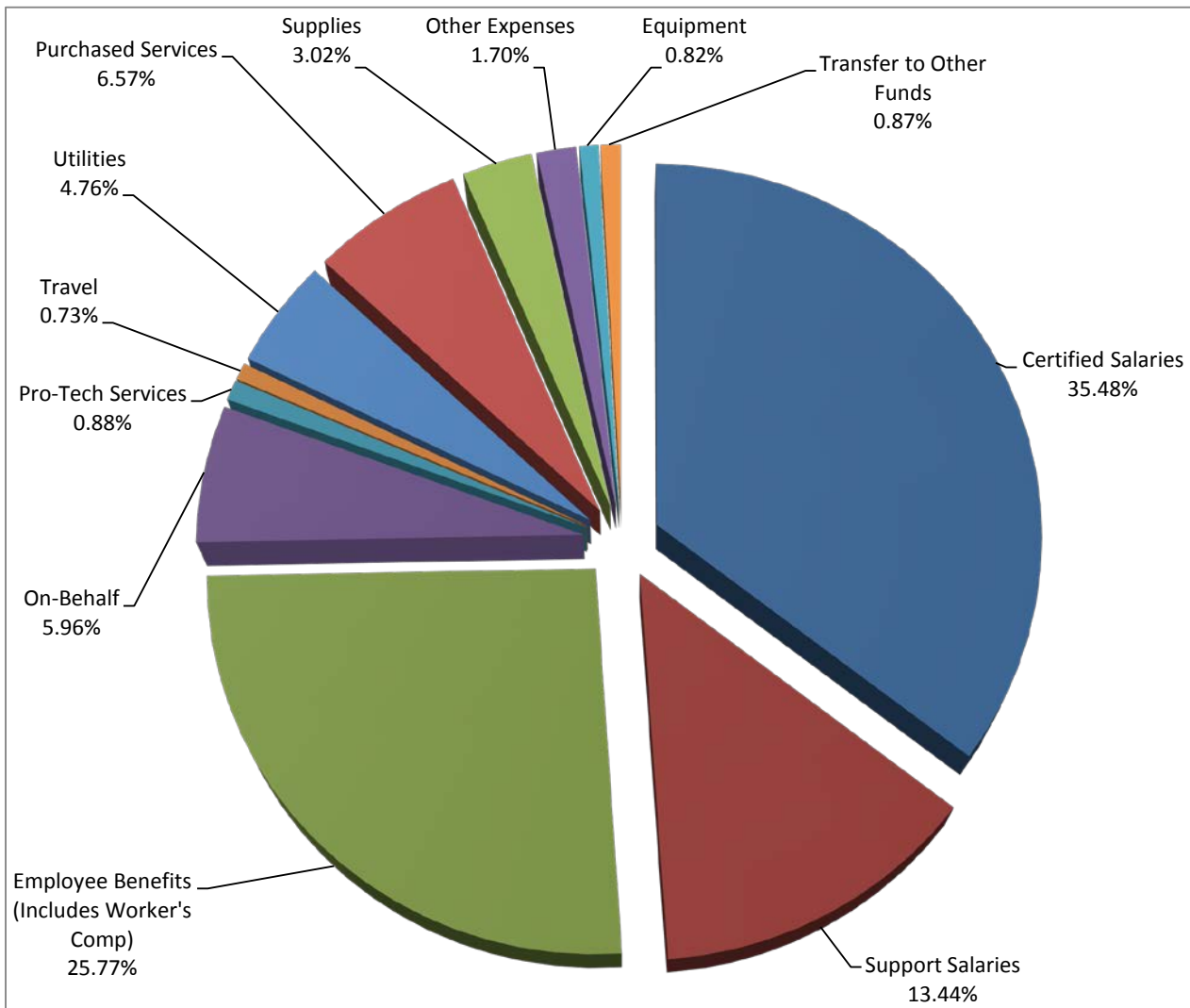


\* Transfers in FY17 to Food Service of \$1,200,000.

**Kenai Peninsula Borough School District  
FY17 Preliminary General Fund Budget**

**Expenditures by Object**

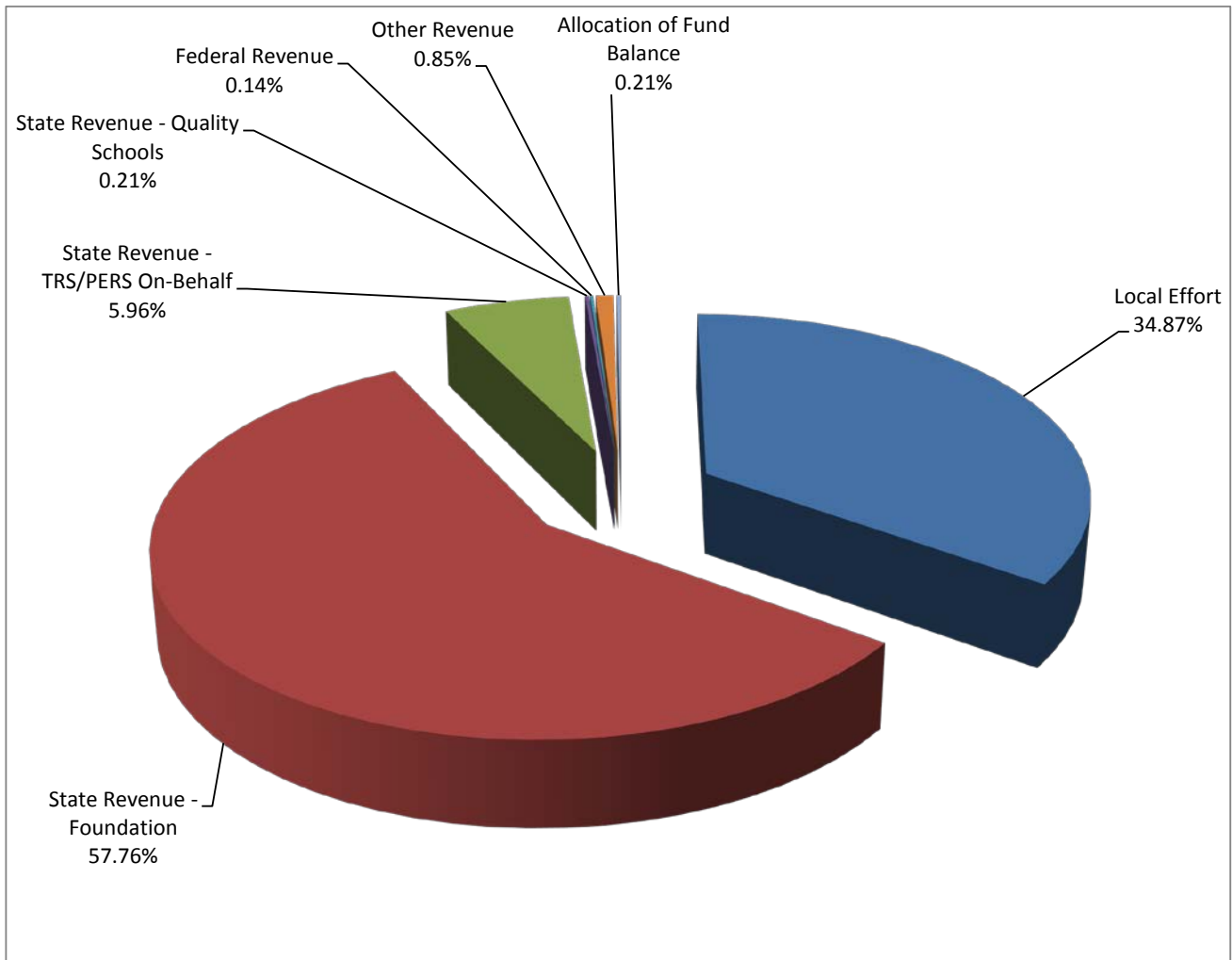
<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY17 Budget</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 49,083,961	35.48%
-32XX	Support Salaries	18,585,073	13.44%
-35XX	Employee Benefits (Includes Worker's Comp)	35,648,667	25.77%
-35XX	On-Behalf	8,247,847	5.96%
-41XX	Professional/Technical Services	1,222,818	0.88%
-42XX	Travel	1,011,271	0.73%
-43XX	Utilities (includes In-Kind Utilities)	6,579,765	4.76%
-44XX	Purchased Services	9,092,516	6.57%
-45XX	Supplies	4,174,748	3.02%
-4901	Other Expenses	2,344,679	1.70%
-51XX	Equipment	1,136,415	0.82%
-5500	Transfer to Other Funds	1,200,000	0.87%
		<u>\$ 138,327,760</u>	<u>100.00%</u>



**Kenai Peninsula Borough School District  
FY17 Preliminary General Fund Budget**

**Revenue**

<b>Local Effort</b>	\$ 48,238,432	34.87%
<b>State Revenue - Foundation</b>	79,893,547	57.76%
<b>State Revenue - TRS/PERS On-Behalf</b>	8,247,847	5.96%
<b>State Revenue - Quality Schools</b>	283,640	0.21%
<b>Federal Revenue</b>	200,000	0.14%
<b>Other Revenue</b>	1,180,000	0.85%
<b>Allocation of Fund Balance</b>	<u>284,294</u>	<u>0.21%</u>
 <b>Total Revenue Budget</b>	 <u><u>\$ 138,327,760</u></u>	 <u><u>100.00%</u></u>

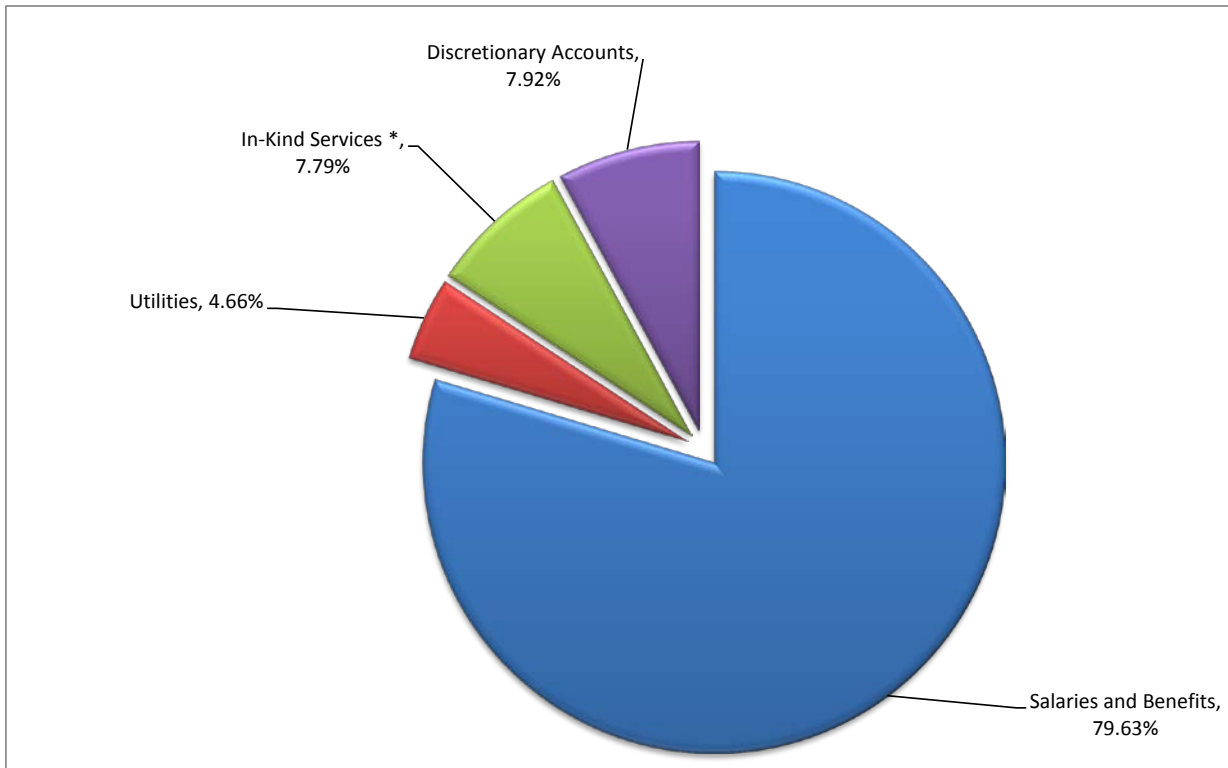


**Kenai Peninsula Borough School District  
FY17 Preliminary General Fund Budget**

The FY17 Preliminary General Fund Budget reflects:

Revenue	\$ 138,043,466
Expenditures	<u>138,327,760</u>
Difference	(284,294)
Use of Fund Balance	<u>284,294</u>
Remaining Deficit	<u><u>\$ -</u></u>

Expenditure Category	FY17 Budget	% Of Total	FY16 Original Budget	% Of Total	FY15 Actual	% Of Total
Salaries and Benefits	\$ 110,142,380	79.63%	\$ 114,703,305	80.68%	\$ 244,044,772	89.48%
Utilities	6,447,415	4.66%	6,599,172	4.64%	6,974,050	2.56%
In-Kind Services *	10,779,517	7.79%	10,329,871	7.27%	9,485,454	3.48%
Discretionary Accounts	<u>10,958,448</u>	<u>7.92%</u>	<u>10,542,653</u>	<u>7.42%</u>	<u>12,227,193</u>	<u>4.48%</u>
	<u><u>\$ 138,327,760</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 142,175,001</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 272,731,469</u></u>	<u><u>100.00%</u></u>

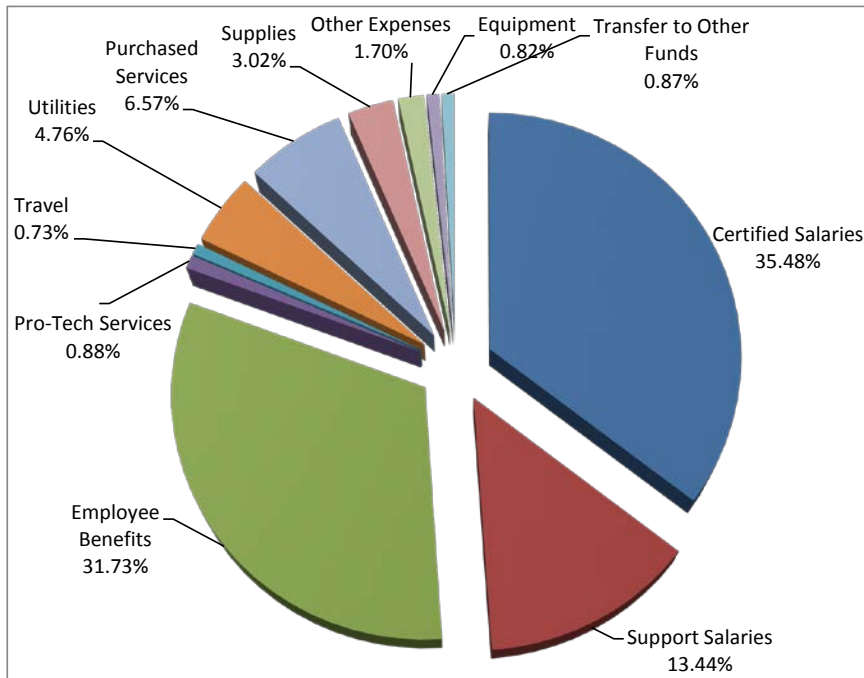


\* Includes Workers Compensation Insurance costs.

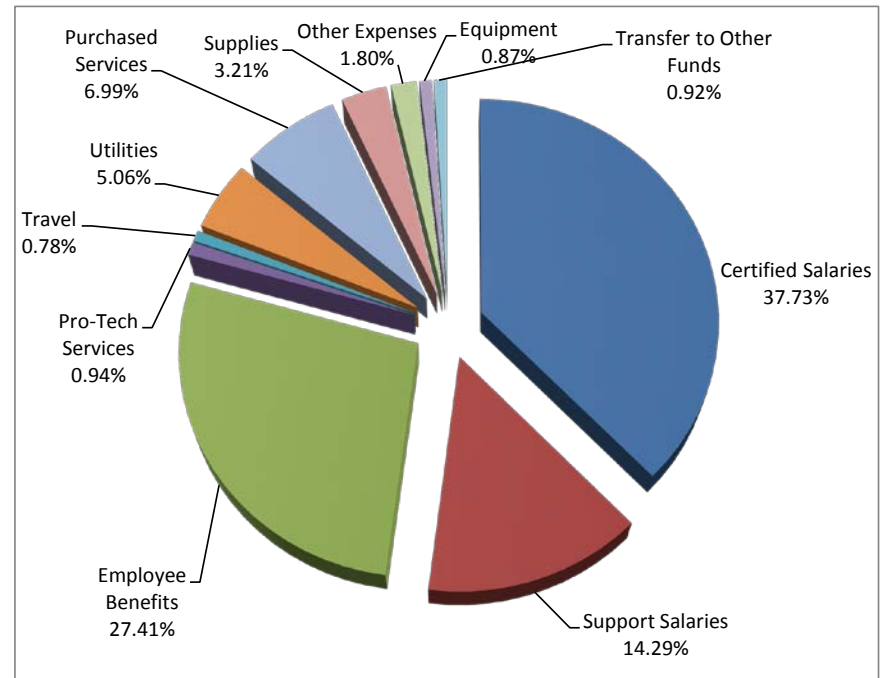
**Kenai Peninsula Borough School District  
FY17 Preliminary General Fund Budget**

**Expenditures by Object**

<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY17 Budget w/on-behalf</u>	<u>% of Total</u>	<u>Preliminary FY17 Budget w/out on-behalf</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 49,083,961	35.48%	\$ 49,083,961	37.73%
-32XX	Support Salaries	18,585,073	13.44%	18,585,073	14.29%
-35XX	Employee Benefits (Includes Worker's Comp)	43,896,514	31.73%	35,648,667	27.41%
-41XX	Professional/Technical Services	1,222,818	0.88%	1,222,818	0.94%
-42XX	Travel	1,011,271	0.73%	1,011,271	0.78%
-43XX	Utilities (includes In-Kind Utilities)	6,579,765	4.76%	6,579,765	5.06%
-44XX	Purchased Services	9,092,516	6.57%	9,092,516	6.99%
-45XX	Supplies	4,174,748	3.02%	4,174,748	3.21%
-4901	Other Expenses	2,344,679	1.70%	2,344,679	1.80%
-51XX	Equipment	1,136,415	0.82%	1,136,415	0.87%
-5500	Transfer to Other Funds	1,200,000	0.87%	1,200,000	0.92%
		<u>\$ 138,327,760</u>	<u>100.00%</u>	<u>\$ 130,079,913</u>	<u>100.00%</u>



**Including On-Behalf**

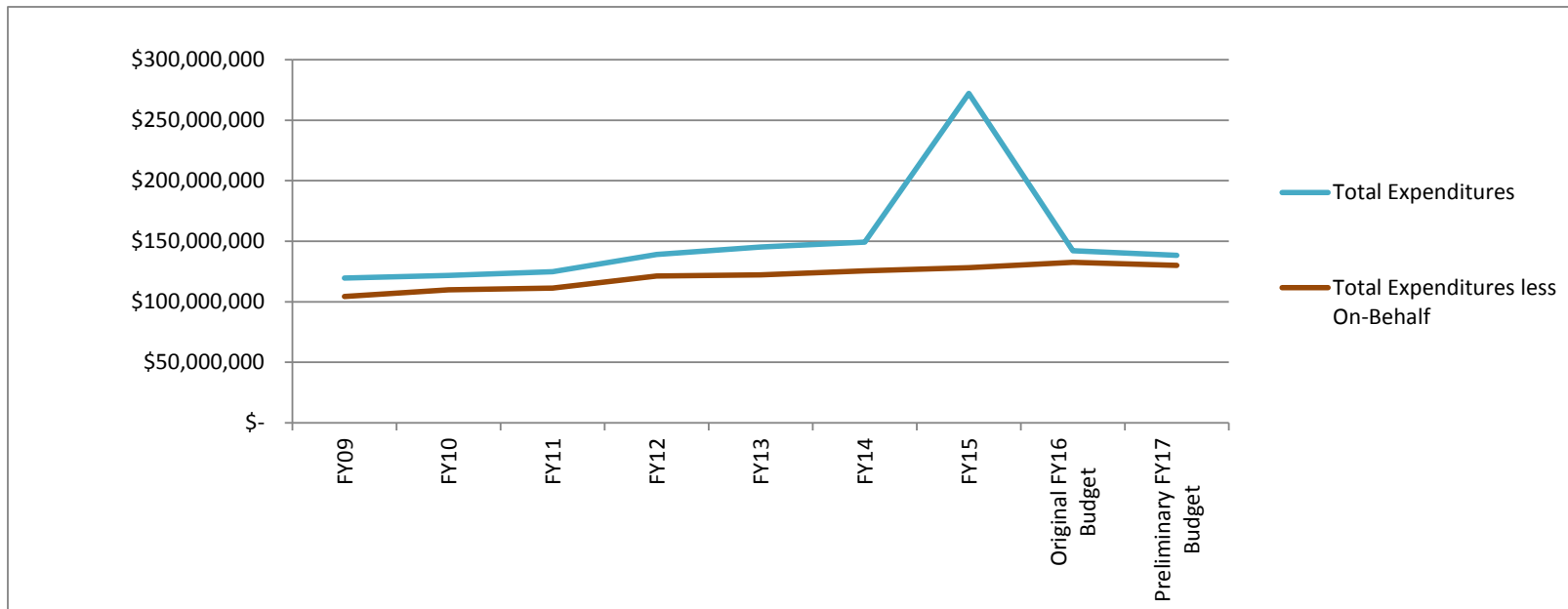


**Without On-Behalf**

**Kenai Peninsula Borough School District  
FY17 Preliminary General Fund Budget**

**Total Expenditures and Total On-Behalf**

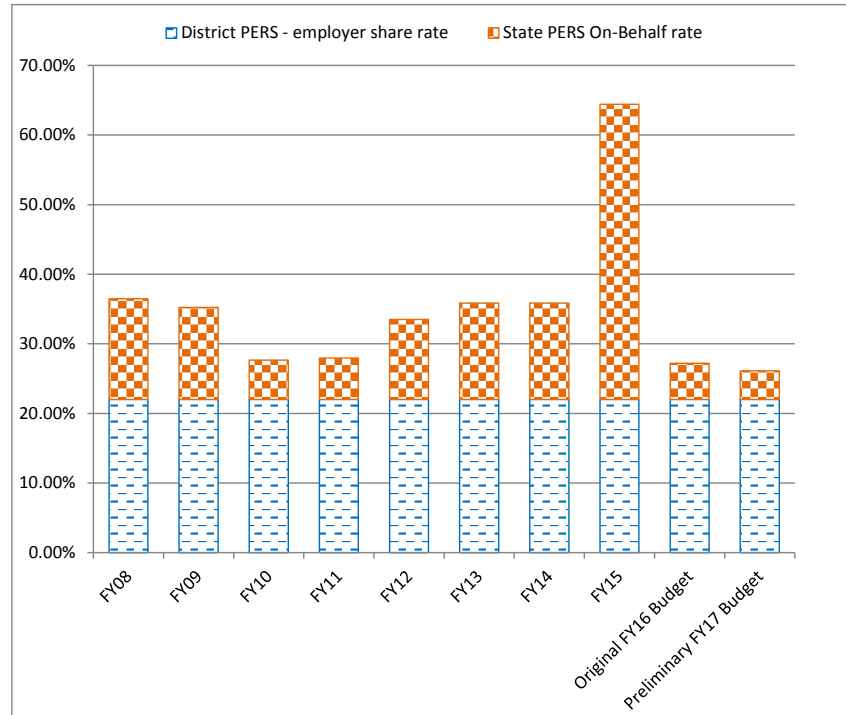
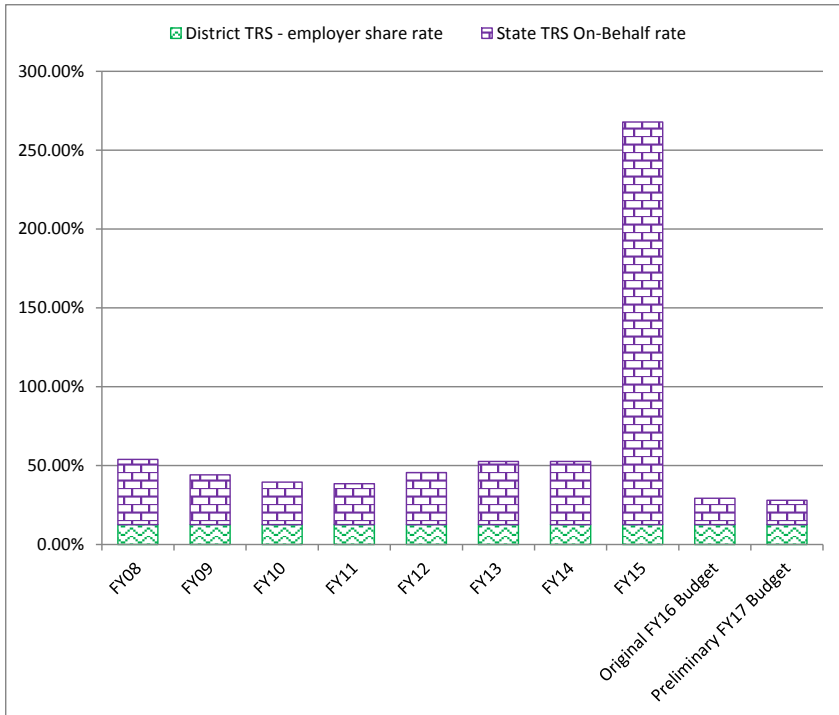
	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>Original FY16 Budget</u>	<u>Preliminary FY17 Budget</u>
State TRS On-Behalf	\$ 13,021,959	\$ 11,017,544	\$ 12,261,269	\$ 15,417,040	\$ 19,868,298	\$ 21,055,069	\$ 133,498,407	\$ 8,580,066	\$ 7,461,098
State PERS On-Behalf	2,206,037	884,022	1,354,014	2,386,774	3,039,655	2,733,757	10,396,146	979,528	786,749
<b>Total On-Behalf</b>	<b>15,227,996</b>	<b>11,901,566</b>	<b>13,615,283</b>	<b>17,803,814</b>	<b>22,907,953</b>	<b>23,788,826</b>	<b>143,894,553</b>	<b>9,559,594</b>	<b>8,247,847</b>
<b>Total Expenditures</b>	<b>\$ 119,621,242</b>	<b>\$ 121,798,918</b>	<b>\$ 124,940,921</b>	<b>\$ 138,995,990</b>	<b>\$ 145,234,534</b>	<b>\$ 149,334,044</b>	<b>\$ 272,185,182</b>	<b>\$ 142,175,001</b>	<b>\$ 138,327,760</b>
<b>Total Expenditures less On-Behalf</b>	<b>\$ 104,393,246</b>	<b>\$ 109,897,352</b>	<b>\$ 111,325,638</b>	<b>\$ 121,192,176</b>	<b>\$ 122,326,581</b>	<b>\$ 125,545,218</b>	<b>\$ 128,290,629</b>	<b>\$ 132,615,407</b>	<b>\$ 130,079,913</b>



**Kenai Peninsula Borough School District  
FY17 Preliminary General Fund Budget**

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

	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>Original FY16 Budget</u>	<u>Preliminary FY17 Budget</u>
District TRS - employer share	\$ 4,865,797	\$ 5,170,332	\$ 5,519,989	\$ 5,683,133	\$ 5,858,595	\$ 6,024,239	\$ 6,113,673	\$ 3,203,227	\$ 6,449,151	\$ 5,997,966
State TRS On-Behalf	17,195,551	13,021,959	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,580,066	7,461,098
<b>TRS Total</b>	<b>22,061,348</b>	<b>18,192,291</b>	<b>16,537,533</b>	<b>17,944,402</b>	<b>21,275,635</b>	<b>25,892,537</b>	<b>27,168,741</b>	<b>136,701,634</b>	<b>15,029,217</b>	<b>13,459,064</b>
District PERS - employer share	2,559,255	2,663,428	2,883,039	2,874,792	3,222,825	3,415,619	3,465,403	3,691,531	3,820,166	3,841,936
State PERS On-Behalf	2,126,596	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	979,528	786,749
<b>PERS Total</b>	<b>4,685,851</b>	<b>4,869,465</b>	<b>3,767,061</b>	<b>4,228,806</b>	<b>5,609,599</b>	<b>6,455,274</b>	<b>6,644,853</b>	<b>14,087,677</b>	<b>4,799,694</b>	<b>4,628,685</b>
<b>Total TRS/PERS</b>	<b>\$ 26,747,199</b>	<b>\$ 23,061,756</b>	<b>\$ 20,304,594</b>	<b>\$ 22,173,208</b>	<b>\$ 26,885,234</b>	<b>\$ 32,347,811</b>	<b>\$ 33,813,594</b>	<b>\$ 150,789,311</b>	<b>\$ 19,828,911</b>	<b>\$ 18,087,749</b>
District TRS - employer share rate	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%
State TRS On-Behalf rate	41.47%	31.61%	26.97%	26.00%	32.99%	40.11%	40.11%	255.29%	16.71%	15.46%
<b>TRS Total Rate</b>	<b>54.03%</b>	<b>44.17%</b>	<b>39.53%</b>	<b>38.56%</b>	<b>45.55%</b>	<b>52.67%</b>	<b>52.67%</b>	<b>267.85%</b>	<b>29.27%</b>	<b>28.02%</b>
District PERS - employer share rate	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%
State PERS On-Behalf rate	14.48%	13.22%	5.65%	5.96%	11.49%	13.84%	13.84%	42.41%	5.19%	4.14%
<b>PERS Total Rate</b>	<b>36.48%</b>	<b>35.22%</b>	<b>27.65%</b>	<b>27.96%</b>	<b>33.49%</b>	<b>35.84%</b>	<b>35.84%</b>	<b>64.41%</b>	<b>27.19%</b>	<b>26.14%</b>

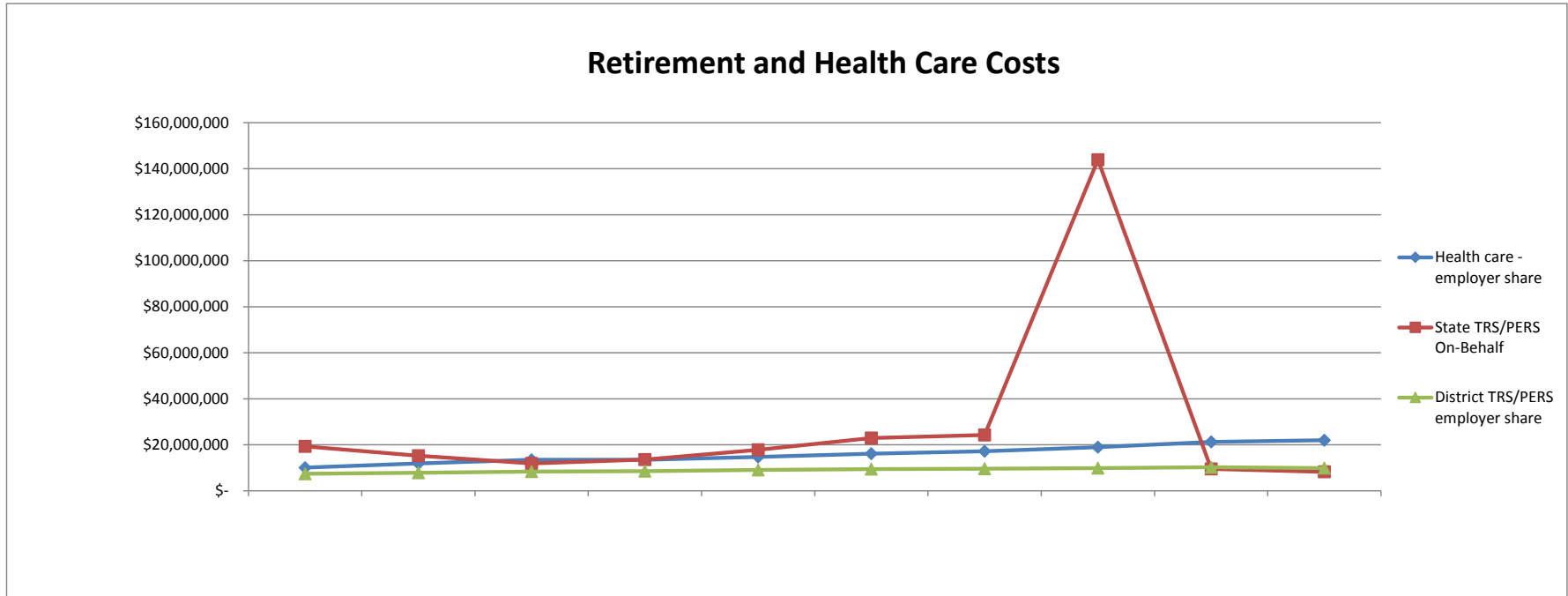




**Kenai Peninsula Borough School District  
FY17 Preliminary General Fund Budget**

**Retirement and Health Care Costs**

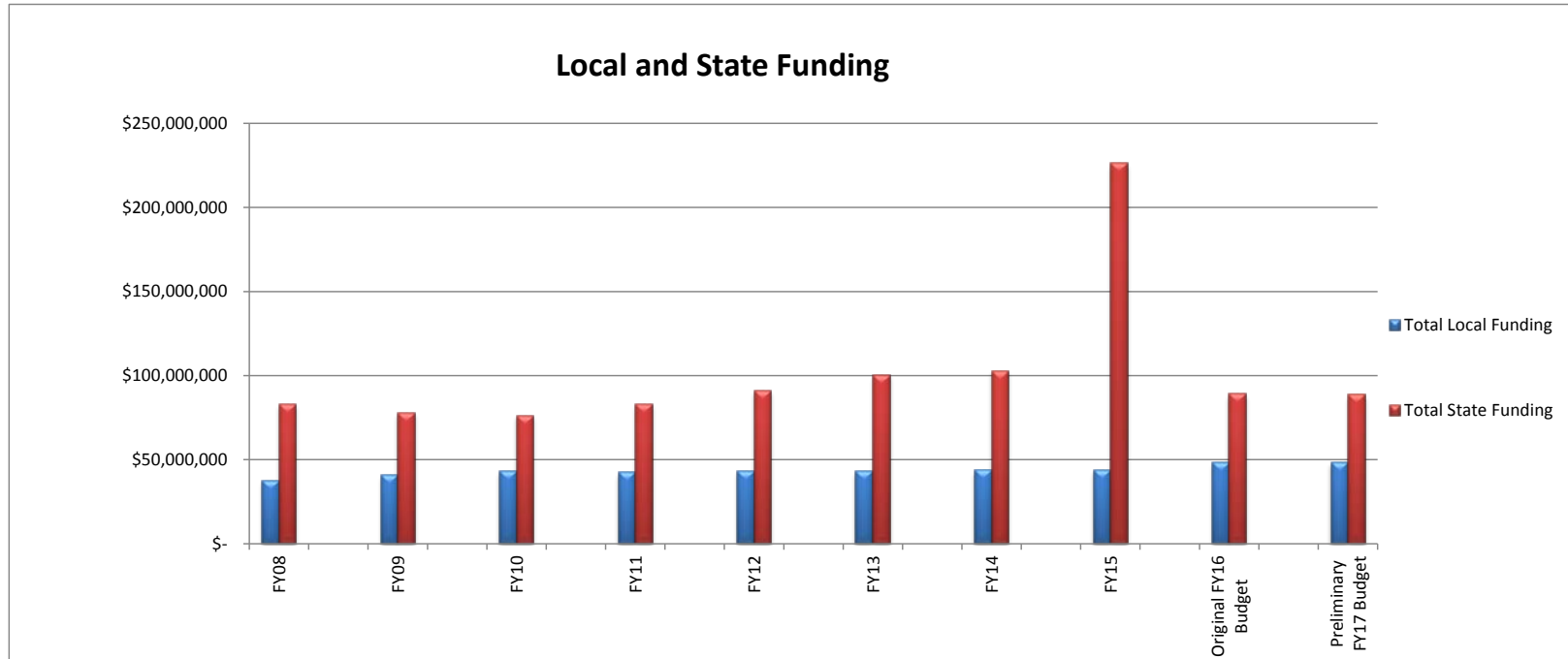
	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>Original FY16 Budget</u>	<u>Preliminary FY17 Budget</u>
District TRS - employer share	\$ 4,865,797	\$ 5,170,332	\$ 5,519,989	\$ 5,683,133	\$ 5,858,595	\$ 6,024,239	\$ 6,113,673	\$ 6,203,227	\$ 6,449,151	\$ 5,997,966
District PERS - employer share	2,559,255	2,663,428	2,883,039	2,874,792	3,222,825	3,415,619	3,465,403	3,691,531	3,820,166	3,841,936
<b>District TRS/PERS employer share</b>	<b>7,425,052</b>	<b>7,833,760</b>	<b>8,403,028</b>	<b>8,557,925</b>	<b>9,081,420</b>	<b>9,439,858</b>	<b>9,579,076</b>	<b>9,894,758</b>	<b>10,269,317</b>	<b>9,839,902</b>
State TRS On-Behalf	17,195,551	13,021,959	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,580,066	7,461,098
State PERS On-Behalf	2,126,596	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	979,528	786,749
<b>State TRS/PERS On-Behalf</b>	<b>19,322,147</b>	<b>15,227,996</b>	<b>11,901,566</b>	<b>13,615,283</b>	<b>17,803,814</b>	<b>22,907,953</b>	<b>24,234,518</b>	<b>143,894,553</b>	<b>9,559,594</b>	<b>8,247,847</b>
<b>Total TRS/PERS</b>	<b>\$ 26,747,199</b>	<b>\$ 23,061,756</b>	<b>\$ 20,304,594</b>	<b>\$ 22,173,208</b>	<b>\$ 26,885,234</b>	<b>\$ 32,347,811</b>	<b>\$ 33,813,594</b>	<b>\$ 153,789,311</b>	<b>\$ 19,828,911</b>	<b>\$ 18,087,749</b>
Health care - employer share	\$ 10,093,355	\$ 11,921,861	\$ 13,529,785	\$ 13,486,191	\$ 14,775,278	\$ 16,127,857	\$ 17,225,219	\$ 18,986,686	\$ 21,235,448	\$ 21,999,547
Health care per employee	\$ 10,131	\$ 11,423	\$ 12,624	\$ 12,651	\$ 13,372	\$ 14,531	\$ 15,612	\$ 17,042	\$ 19,085	\$ 20,375



**Kenai Peninsula Borough School District  
FY17 Preliminary General Fund Budget**

**Local and State Funding**

	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>Original FY16 Budget</u>	<u>Preliminary FY17 Budget</u>
<b>Local Funding:</b>										
Borough In-Kind	\$ 7,755,139	\$ 8,198,090	\$ 9,170,034	\$ 9,394,362	\$ 9,584,253	\$ 9,193,414	\$ 9,329,894	\$ 9,682,871	\$ 10,329,871	\$ 10,779,517
Borough Appropriations	29,945,978	32,948,855	33,813,342	33,193,773	33,666,882	33,806,586	34,170,106	34,330,654	37,908,561	37,458,915
<b>Total Local Funding</b>	<b>\$ 37,701,117</b>	<b>\$ 41,146,945</b>	<b>\$ 42,983,376</b>	<b>\$ 42,588,135</b>	<b>\$ 43,251,135</b>	<b>\$ 43,000,000</b>	<b>\$ 43,500,000</b>	<b>\$ 44,013,525</b>	<b>\$ 48,238,432</b>	<b>\$ 48,238,432</b>
<b>State Funding:</b>										
Foundation Program	\$ 60,523,098	\$ 62,317,926	\$ 64,062,960	\$ 69,123,351	\$ 71,895,908	\$ 75,563,384	\$ 74,891,748	\$ 79,159,764	\$ 79,262,094	\$ 79,893,547
Grants	1,740,731	245,599	250,195	263,359	270,389	275,933	274,963	282,259	281,922	283,640
Other State Revenue	1,394,329	-	-	-	1,404,575	1,734,738	3,182,001	3,008,638	-	-
TRS On-Behalf	17,195,551	13,021,958	11,017,544	12,261,269	15,417,040	19,868,298	21,055,069	133,498,407	8,580,066	7,461,098
PERS On-Behalf	2,126,596	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	979,528	786,749
<b>Total State Funding</b>	<b>\$ 82,980,305</b>	<b>\$ 77,791,520</b>	<b>\$ 76,214,721</b>	<b>\$ 83,001,993</b>	<b>\$ 91,374,686</b>	<b>\$ 100,482,008</b>	<b>\$ 102,583,231</b>	<b>\$ 226,345,214</b>	<b>\$ 89,103,610</b>	<b>\$ 88,425,034</b>



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

**Budgeted In-Kind Per KPB Ordinance**

	FY12	FY13	FY14	FY15	FY16
<b>Services</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Audit	\$ 60,000	\$ 60,000	\$ 58,250	\$ 60,400	\$ 62,415
Custodial	119,285	129,154	102,788	112,856	112,430
Maintenance	6,755,898	7,038,861	7,315,196	7,550,268	7,752,814
Utilities	81,145	81,145	82,768	85,600	87,600
<b>Total Budgeted Services</b>	<b>7,016,328</b>	<b>7,309,160</b>	<b>7,559,002</b>	<b>7,809,124</b>	<b>8,015,259</b>
<b>Insurance</b>					
Liability	2,567,925	804,155	478,107	573,090	765,970
Property		525,873	634,696	557,309	575,120
W/C		554,226	658,089	729,823	973,522
<b>Total Budgeted Insurance</b>	<b>2,567,925</b>	<b>1,884,254</b>	<b>1,770,892</b>	<b>1,860,222</b>	<b>2,314,612</b>
<b>Total Budgeted In-kind</b>	<b>\$ 9,584,253</b>	<b>\$ 9,193,414</b>	<b>\$ 9,329,894</b>	<b>\$ 9,669,346</b>	<b>\$ 10,329,871</b>

**Actual In-Kind Expenditures**

	FY12	FY13	FY14	FY15	FY16
<b>Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	
Audit	\$ 55,884	\$ 48,560	\$ 58,070	\$ 66,366	\$ -
Custodial	120,501	119,318	109,859	108,150	-
Maintenance	6,668,656	6,570,596	6,957,118	7,353,201	-
Utilities	79,771	68,739	74,374	83,989	-
<b>Total Actual Services</b>	<b>6,924,812</b>	<b>6,807,213</b>	<b>7,199,420</b>	<b>7,611,706</b>	<b>-</b>
<b>Insurance</b>					
Liability	902,163	804,155	478,107	573,090	-
Property	956,749	525,873	634,696	557,309	-
W/C	709,013	554,226	658,089	729,823	-
<b>Total Actual Insurance</b>	<b>2,567,925</b>	<b>1,884,254</b>	<b>1,770,892</b>	<b>1,860,222</b>	<b>-</b>
<b>Total Actual In-kind</b>	<b>\$ 9,492,737</b>	<b>\$ 8,691,467</b>	<b>\$ 8,970,312</b>	<b>\$ 9,471,928</b>	<b>\$ -</b>
Difference between Budget and Actual	\$ 91,516	\$ 501,947	\$ 359,582	\$ 197,418	\$ -

**KPB In-Kind Services Fund Balance**

Beginning KPB In-Kind Fund Balance	\$ 892,468	\$ 983,984	\$ 1,485,931	\$ 1,845,512	\$ 2,042,930
Ending KPB In-Kind Fund Balance	983,984	1,485,931	1,845,512	2,042,930	-
Increase/(Decrease)	\$ 91,516	\$ 501,947	\$ 359,581	\$ 197,418	\$ (2,042,930)

KPBSD  
FY 17  
FOUNDATION FORMULA

**12/22/2015**  
**FY17 Preliminary Foundation Estimate**

		ADJUSTED ADM	
<b>Step #1</b>	Run all Schools through the Foundation Formula		
<b>Step #2</b>	Total All KPBSD Schools                      8,049.00	10,353.38	(AS 14.17.450. School Size Factor)
<b>Step #3</b>	District Cost Factor	1.171	(AS 14.17.460. District Cost Factors)
	Total After Adjustment for District Cost Factor	12,123.81	
<b>Step #4</b>	Special Needs Factor	1.2	(AS 17.17.420. Special Needs)
	Total After Adjustment for Special Needs Factor	14,548.57	
<b>Step #5</b>	Vocational Education Adjustment	1.015	(CS SB 84+HCS CSSB 182)
	Total After Adjustment for High School Vocational Education	14,766.80	
<b>Step #6</b>	Special Education Intensive Services Factor (13* 177)	2301	(AS 17.17.420. Intensive Services Funding)
	Adjusted Students + Special Education Intensive Services	17,067.80	
<b>Step #7</b>	Correspondence ( 733 * .90)	659.7	(AS14.17.430 Funding for Correspondence)
	Total District Adjusted ADM	17,727.50	
<b>Step #8</b>	Base Student Allocation Value	\$5,880	(AS 14.17.470. Base Student Allocation)
<b>Step #9</b>	Basic Need	\$104,237,700	
<b>Step # 10</b>	Less Required Local Effort (.00265 * 9,186,472,890)	\$24,344,153	(AS 14.17. 410.(b)(2) Public School Funding)
<b>Step # 11</b>	Regular State Aid FY 16	\$79,893,547	

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Borough Required and Maximum Allowable Revenue Estimate**  
Preliminary FY17 Required and Maximum Allowable Contribution Estimates

12/22/2015

Required FY 17 Contribution Options (The Lesser of the Following Two)

<b>A. 2015 Full Tax Value x 2.65 Mills =</b>	<b>\$ 9,349,916,890</b>	<b>x .00265 :</b>	<b>\$24,777,280</b>
B. 45% of FY17 Basic Need =	\$ 104,237,700	x 45% =	\$46,906,965

Additional Allowable Local FY 16 Contribution Options ( The Greater of the Following Two)

<b>A. 23% of FY17 Basic Need</b>	<b>\$ 104,237,700</b>	<b>x 23% =</b>	<b>\$23,974,671</b>
B. 2015 Full Tax Value x 2 Mills =	\$ 9,349,916,890	x .002 =	\$18,699,834

Maximum Local Contribution Allowable FY 17 ( The Sum of the Following Two)

Required Local Contribution =	\$24,777,280	
Additional Allowable Local =	<u>\$23,974,671</u>	
<b>Total Maximum Allowable Contribution =</b>		<b>\$48,751,951</b>

FY16 Budgeted Borough Support \$ 48,238,432

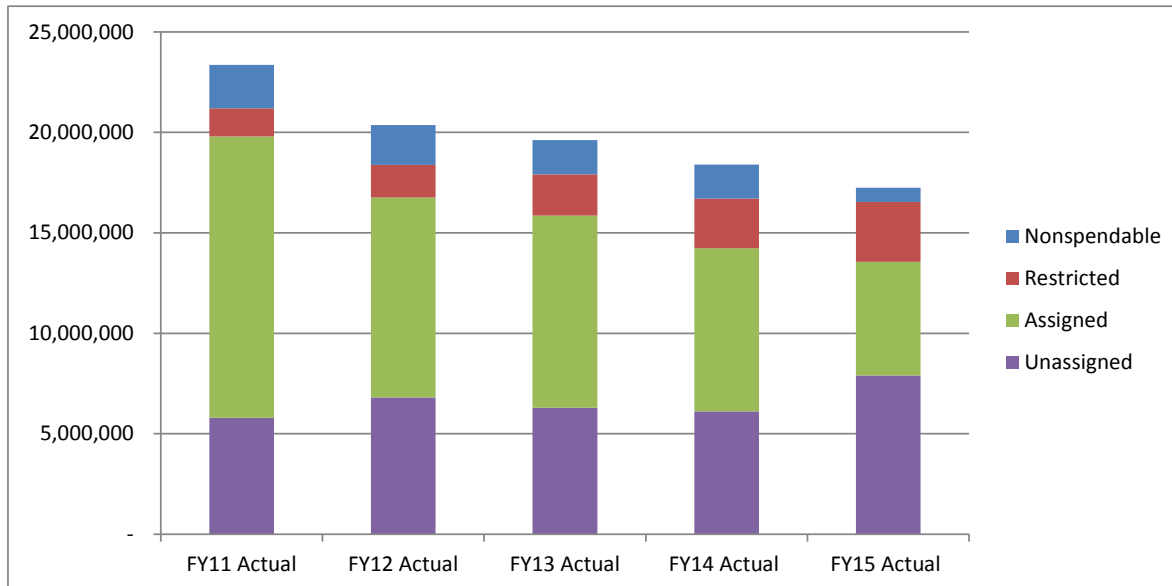
**Room to Maximum Allowable \$513,519**

**History of KPBSD Full Taxable Value**

2011 Full Tax Value	\$ 8,338,641,710	FY 16 Projected Basic Need	\$ 103,606,247
2012 Full Tax Value	\$ 8,573,591,170	State One-Time Funding	\$ 2,262,989
		Quality Schools	<u>\$ 281,922</u>
2013 Full Tax Value(Original)	\$ 8,903,375,090	Total for Additional Allowable Projection	\$ 106,151,158
2013 Full Tax Value(Revised)	\$ 8,910,264,290	FY 17 Projected Basic Need	\$ 104,237,700
2014 Full Tax Value	\$ 9,186,472,890	Quality Schools	<u>\$ 283,640</u>
2015 Full Tax Value	\$ 9,349,916,890	Total for Additional Allowable Projection	\$ 104,521,340

**Kenai Peninsula Borough School District  
Fund Balance FY11 through FY15**

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 724,976	\$ 721,310	\$ 698,412	\$ 737,933	\$ 707,220
Prepaid Items	1,435,699	1,257,300	1,017,300	950,000	-
<b>Restricted for:</b>					
Charter Schools	507,663	645,261	556,395	625,619	664,091
Home School Carry-over	-	-	-	-	281,975
Facilities Maintenance	892,467	983,984	1,485,931	1,845,512	2,042,930
<b>Assigned to:</b>					
School Incentive Purchases	668,169	561,469	453,462	466,992	474,474
Self-Insurance Health Care	6,883,423	5,994,173	4,284,173	2,611,341	814,978
Principal Mentor Program	50,000	-	-	-	-
Professional-Technical Services	489,583	2,974	41,645	105,081	690,403
Staff Travel	14,014	2,852	2,309	17,341	12,037
Student Travel	807	-	-	-	218
Utility Services	-	-	14,450	1,652	-
Purchased Services	728,316	189,931	119,820	70,738	31,026
Supplies	328,576	280,919	181,724	469,649	93,802
Equipment	569,281	153,467	700,441	329,492	110,450
Subsequent Year Operations	4,274,030	2,762,120	3,776,720	4,048,564	3,427,959
<b>Unassigned</b>	5,792,038	6,808,518	6,290,517	6,116,952	7,897,978
<b>Total Fund Balance</b>	\$ 23,359,042	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541
<b>Change in Fund Balance</b>	\$ 2,357,677	\$ (2,994,764)	\$ (740,979)	\$ (1,226,433)	\$ (1,147,325)



**Kenai Peninsula Borough School District  
Fund Balance as of June 30, 2015**

**Fund Balance - GASB 54 requirements**

**Nonspendable:**

Inventories \$ 707,220

**Restricted for:**

Charter Schools 664,091  
Home School Carry-over 281,975  
Facilities Maintenance 2,042,930

**Assigned to:**

School Incentive Purchases 474,474  
Self-Insurance Health Care 814,978  
Professional - Technical Services 690,403  
Staff Travel 12,037  
Student Travel 218  
Purchased Services 31,026  
Supplies 93,802  
Equipment 110,450  
Subsequent Year Operations 3,427,959

**Unassigned** \$ 7,897,978

**Total Fund Balances** \$ 17,249,541

**Fund Balance - State of Alaska**

Schedule of Compliance AS 14.17.505

Total fund balance - School Operating Fund \$ 17,249,541  
less exemptions per 4 ACC 09.160(a)

Encumbrances 439,936  
Home School allotment 281,975  
Inventory 707,220  
Self insurance 814,978  
Total exemptions 2,244,109

**Fund balance subject to 10% limitation** \$ 15,005,432

**Nonexempt fund balance as a percentage of current year expenditures:**

$$\frac{\text{Fund balance subject to limitation}}{\text{Current year expenditures}} = \frac{15,005,432}{271,431,469} = \underline{5.53\%}$$

## Revised Staffing Formulas for FY17 – Changes Underlined

### CERTIFIED FORMULAS:

#### ELEMENTARY SCHOOLS GRADES K-6 >=250

Elementary Classroom	Kindergarten 1:20.5 pupil/teacher ratio <u>Grades 1-3 1:23.5 pupil/teacher ratio from 1:22.5</u> <u>Grades 4-6 1:25.5 pupil/teacher ratio from 1:24.5</u>
Elementary Specialists	1.5 FTE if enrollment <270 2.0 FTE if enrollment 270-345 2.5 FTE if enrollment 346-409 3.0 FTE if enrollment >=410
Elementary Intervention	.50 FTE if enrollment 200-350 1.00FTE if enrollment >350

#### ELEMENTARY SCHOOLS GRADES K-6 100-249

Elementary Classroom	<u>1:20.5 pupil/teacher ratio from 1:19.5</u>
Elementary Specialists	1.0 FTE per school
Elementary Intervention	.50 FTE per school

#### HIGH SCHOOL/MIDDLE SCHOOL

Secondary Classroom	<u>1:27 pupil/teacher ratio from 1:25 (Grades 9-12)</u> <u>1:26 pupil/teacher ratio from 1:25 (Grades 7-8)</u>
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	<u>1:18.5 pupil/teacher ratio Grades K-6 from 1:17.5</u> (1.0 FTE minimum) if ADM <25
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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 <u>1:20.5 pupil/teacher ratio if Grades 7-12 enrollment &gt; 40 from 1:19.5</u>
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
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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