

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT
2017-2018 Preliminary Budget**

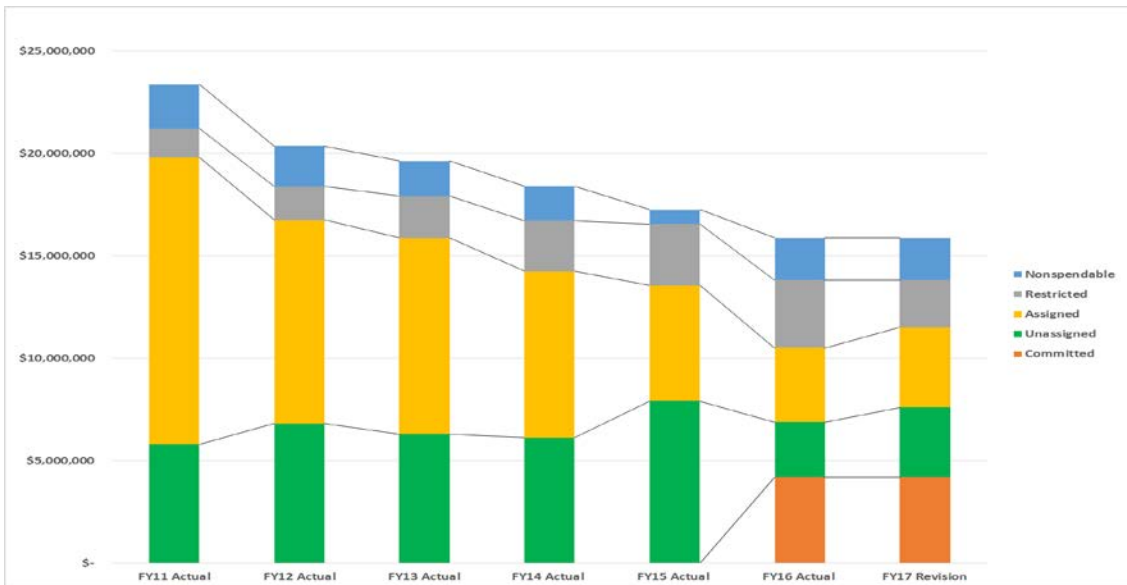


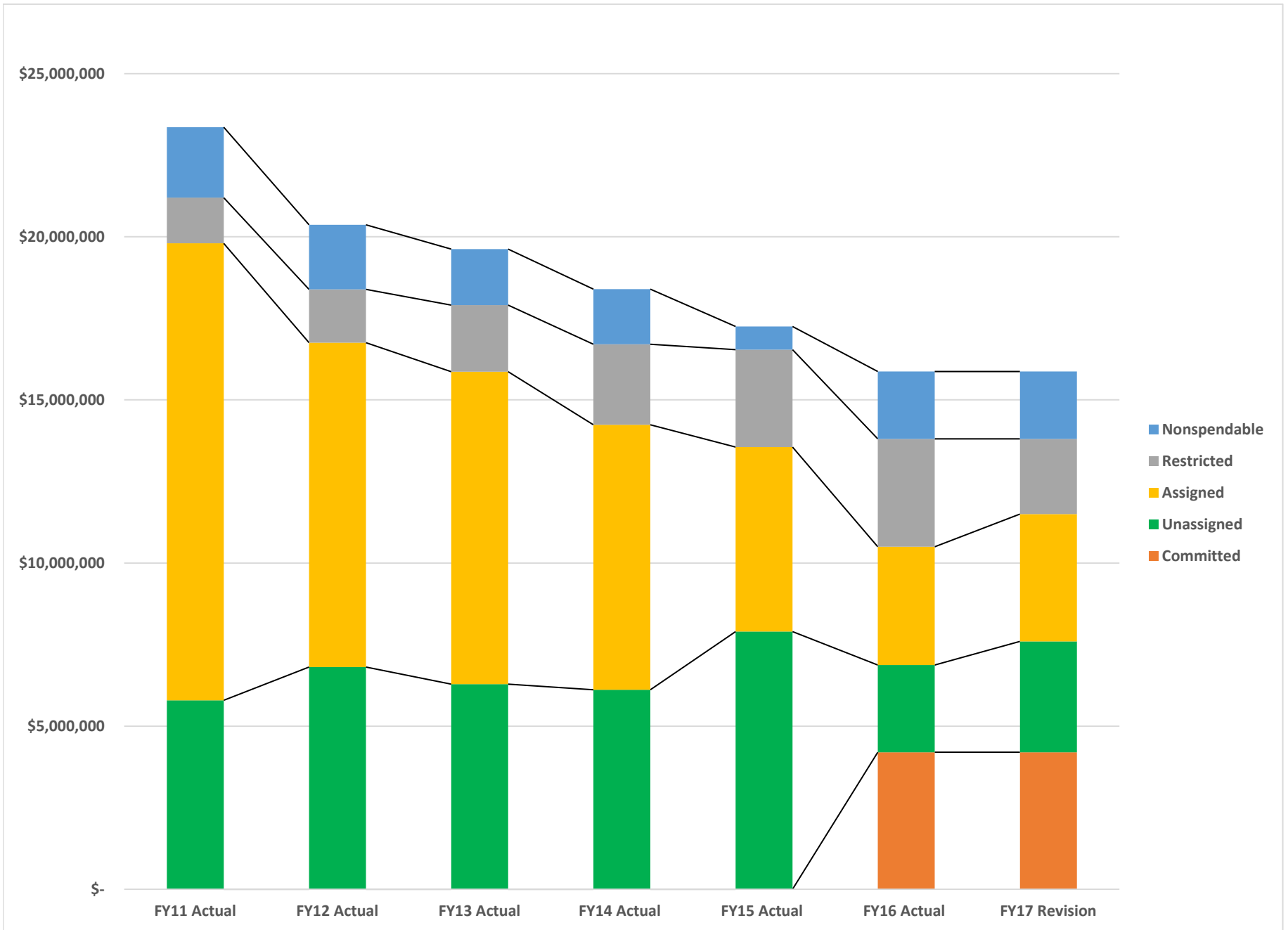
**School Board Presentation
January 16, 2017**

www.kpbsd.k12.ak.us

**Kenai Peninsula Borough School District
Fund Balance FY12 through FY16**

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Fund Balance					
Nonspendable:					
Inventories	\$ 721,310	\$ 698,412	\$ 737,933	\$ 707,220	\$ 801,755
Prepaid Items	1,257,300	1,017,300	950,000	-	1,262,500
Restricted for:					
Charter Schools	645,261	556,395	625,619	664,091	626,097
Home School Carry-over	-	-	-	281,975	393,338
Facilities Maintenance	983,984	1,485,931	1,845,512	2,042,930	2,288,499
Committed:					
Minimum Fund Balance Policy	-	-	-	-	4,200,580
Assigned to:					
School Incentive Purchases	561,469	453,462	466,992	474,474	524,610
Self-Insurance Health Care	5,994,173	4,284,173	2,611,341	814,978	-
Professional-Technical Services	2,974	41,645	105,081	690,403	927,451
Staff Travel	2,852	2,309	17,341	12,037	18,195
Student Travel	-	-	-	218	-
Utility Services	-	14,450	1,652	-	-
Purchased Services	189,931	119,820	70,738	31,026	7,245
Supplies	280,919	181,724	469,649	93,802	137,147
Equipment	153,467	700,441	329,492	110,450	43,882
Subsequent Year Operations	2,762,120	3,776,720	4,048,564	3,427,959	1,967,428
Unassigned	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214
Total Fund Balance	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941
Change in Fund Balance	\$ (2,994,764)	\$ (740,979)	\$ (1,226,433)	\$ (1,147,325)	\$ (1,379,600)

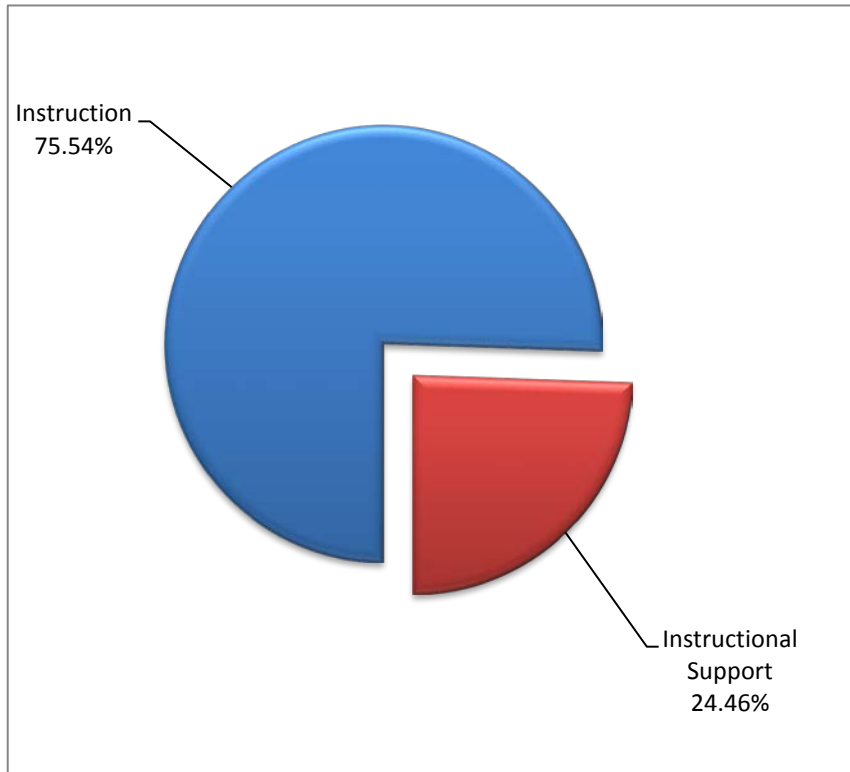




**Kenai Peninsula Borough School District
FY18 Preliminary General Fund Budget**

General Fund Expenditures by Function

Code	Description	Preliminary FY18 Budget	
-4100	Regular Instruction	\$ 65,629,681	
-4200	Special Education Instruction	20,359,869	
-4220	Special Education Support - Pupil	5,496,173	
-4300	Support Services - Pupil	4,567,452	
-4350	Support Services - Instruction	3,146,470	
-4400	School Administration	6,356,768	
	Instruction Subtotal	<u>105,556,413</u>	75.54%
-4450	School Administration - Support	5,235,665	
-451X	District Administration	1,200,152	
-455X	District Administration - Support	5,858,670	
-4600	Operation and Maintenance of Plant	19,696,731	
-4700	Pupil Activities	2,186,270	
	Instructional Support Subtotal	<u>34,177,488</u>	24.46%
	Total Expenditures	<u>\$ 139,733,901</u>	100.00%
	Transfers to Other Funds *	<u>1,100,000</u>	
	Total Expenditures and Transfers	<u>\$ 140,833,901</u>	

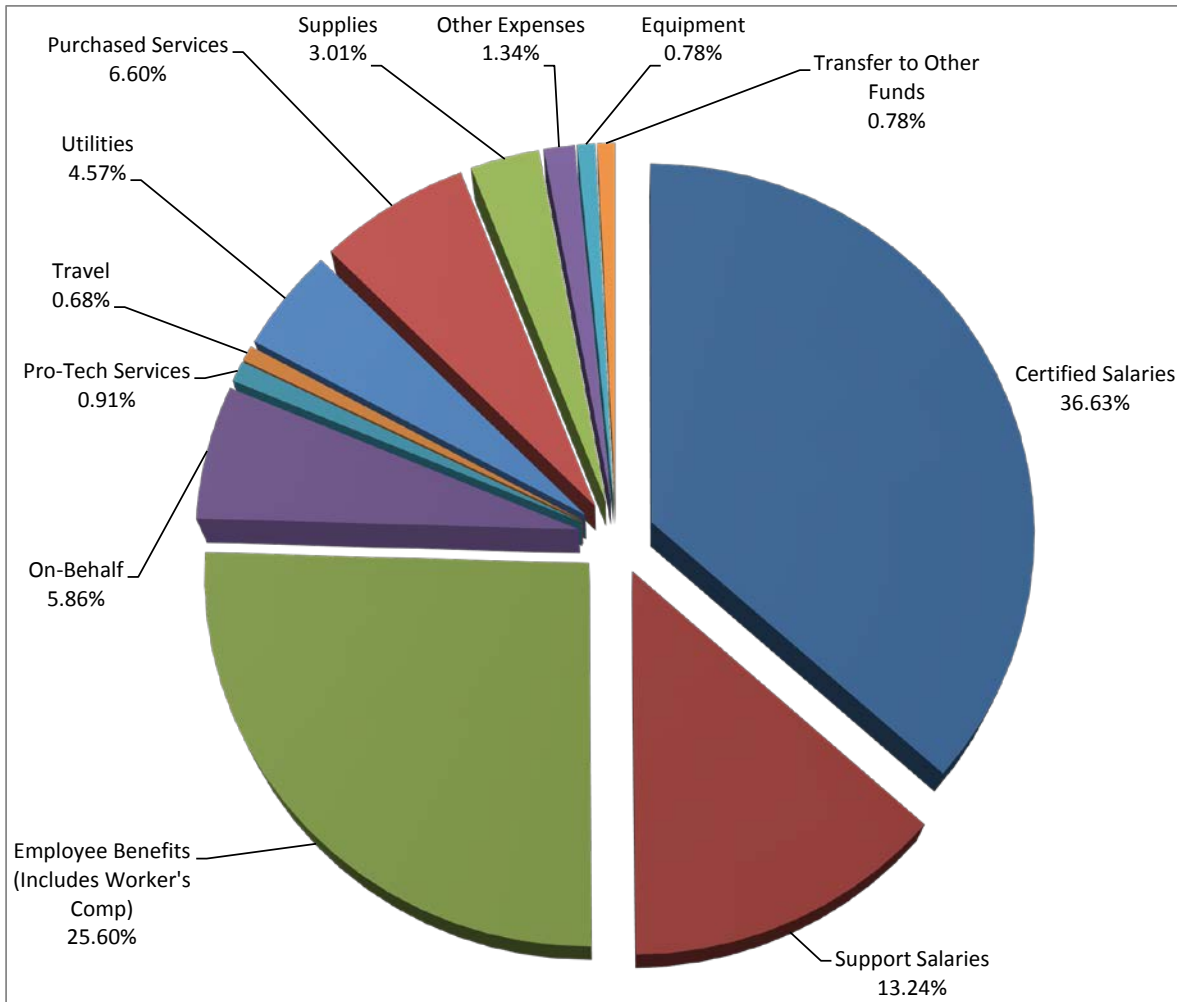


**Kenai Peninsula Borough School District
FY18 Preliminary General Fund Budget**

Expenditures by Object

<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY18 Budget</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 51,588,428	36.63%
-32XX	Support Salaries	18,643,943	13.24%
-35XX	Employee Benefits (Includes Worker's Comp)	36,050,962	25.60%
-35XX	On-Behalf	8,247,847	5.86%
-41XX	Professional/Technical Services	1,286,973	0.91%
-42XX	Travel	963,319	0.68%
-43XX	Utilities (includes In-Kind Utilities)	6,434,996	4.57%
-44XX	Purchased Services	9,292,197	6.60%
-45XX	Supplies	4,235,360	3.01%
-4901	Other Expenses	1,884,914	1.34%
-51XX	Equipment	1,104,962	0.78%
-5500	Transfer to Other Funds	1,100,000	0.78%
		<u>\$ 140,833,901</u>	<u>100.00%</u>

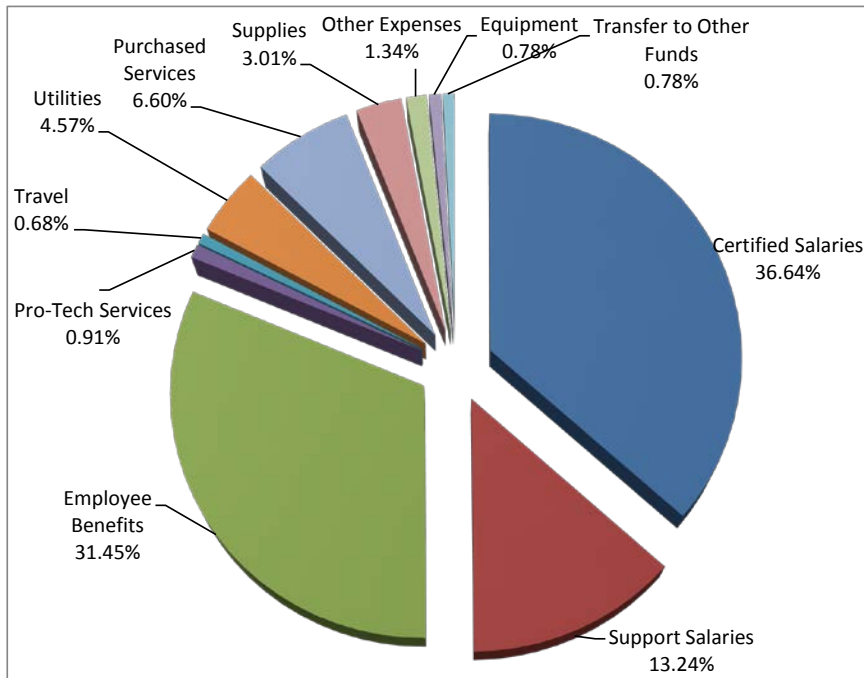
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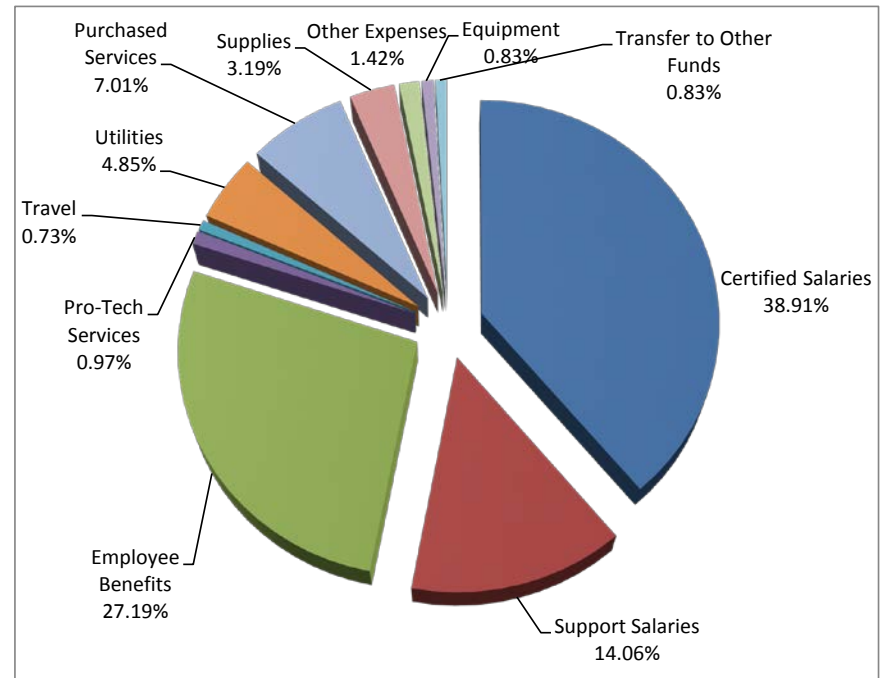
**Kenai Peninsula Borough School District
FY18 Preliminary General Fund Budget**

Expenditures by Object

<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY18 Budget w/on-behalf</u>	<u>% of Total</u>	<u>Preliminary FY18 Budget w/out on-behalf</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 51,588,428	36.64%	\$ 51,588,428	38.91%
-32XX	Support Salaries	18,643,943	13.24%	18,643,943	14.06%
-35XX	Employee Benefits (Includes Worker's Comp)	44,298,809	31.45%	36,050,962	27.19%
-41XX	Professional/Technical Services	1,286,973	0.91%	1,286,973	0.97%
-42XX	Travel	963,319	0.68%	963,319	0.73%
-43XX	Utilities (includes In-Kind Utilities)	6,434,996	4.57%	6,434,996	4.85%
-44XX	Purchased Services	9,292,197	6.60%	9,292,197	7.01%
-45XX	Supplies	4,235,360	3.01%	4,235,360	3.19%
-4901	Other Expenses	1,884,914	1.34%	1,884,914	1.42%
-51XX	Equipment	1,104,962	0.78%	1,104,962	0.83%
-5500	Transfer to Other Funds	1,100,000	0.78%	1,100,000	0.83%
		<u>\$ 140,833,901</u>	<u>100.00%</u>	<u>\$ 132,586,054</u>	<u>99.99%</u>



Including On-Behalf

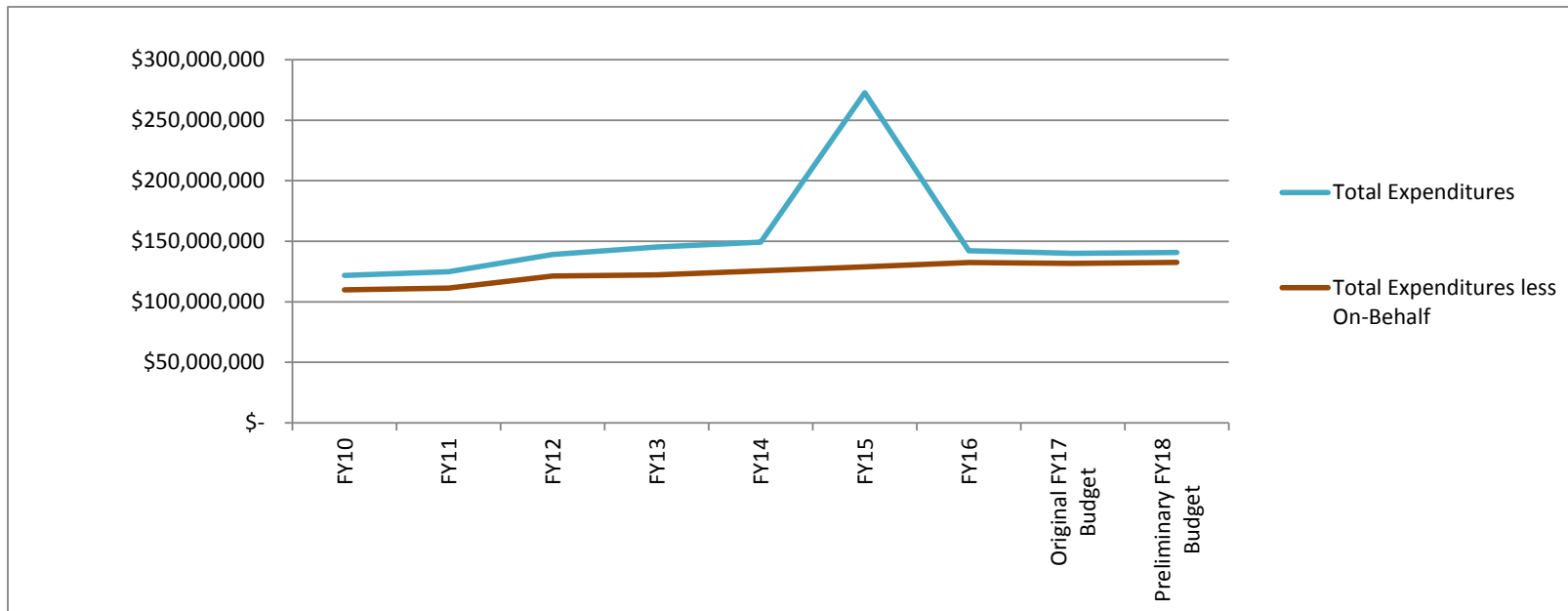


Without On-Behalf

**Kenai Peninsula Borough School District
FY18 Preliminary General Fund Budget**

Total Expenditures and Total On-Behalf

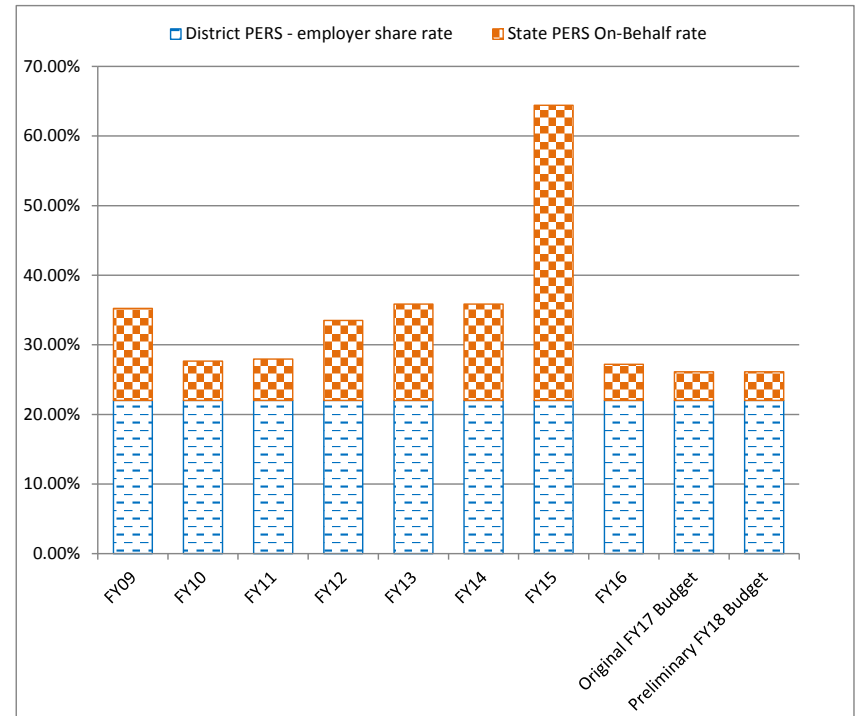
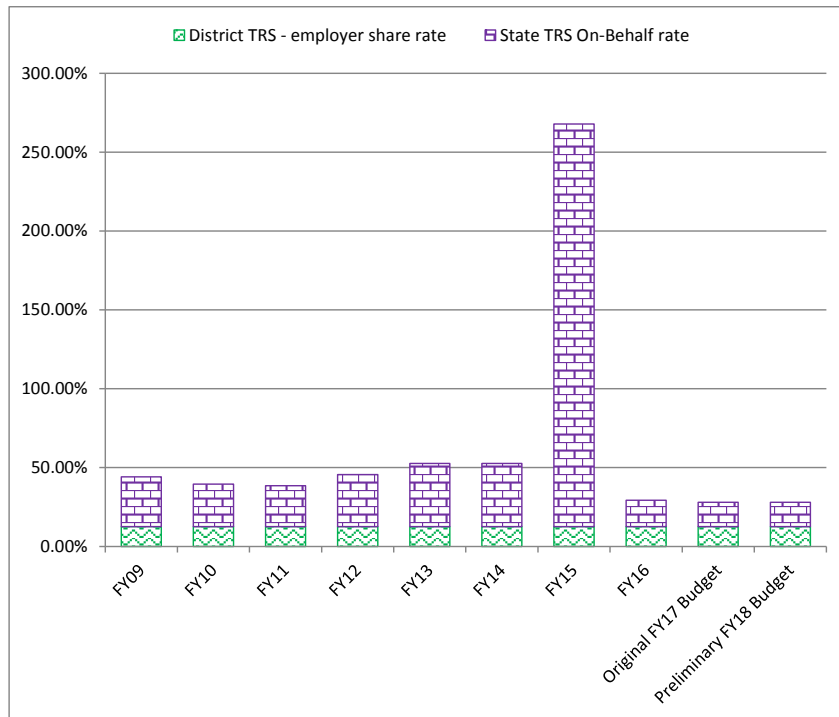
	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>Original FY17 Budget</u>	<u>Preliminary FY18 Budget</u>
State TRS On-Behalf	\$ 11,017,544	\$ 12,261,269	\$ 15,417,040	\$ 19,868,298	\$ 21,055,069	\$ 133,498,407	\$ 8,560,061	\$ 7,461,098	\$ 7,461,098
State PERS On-Behalf	884,022	1,354,014	2,386,774	3,039,655	2,733,757	10,396,146	1,120,671	786,749	786,749
Total On-Behalf	11,901,566	13,615,283	17,803,814	22,907,953	23,788,826	143,894,553	9,680,732	8,247,847	8,247,847
Total Expenditures	\$ 121,798,918	\$ 124,940,921	\$ 138,995,990	\$ 145,234,534	\$ 149,334,044	\$ 272,731,469	\$ 142,197,864	\$ 140,019,330	\$ 140,833,901
Total Expenditures less On-Behalf	\$ 109,897,352	\$ 111,325,638	\$ 121,192,176	\$ 122,326,581	\$ 125,545,218	\$ 128,836,916	\$ 132,517,132	\$ 131,771,483	\$ 132,586,054



**Kenai Peninsula Borough School District
FY18 Preliminary General Fund Budget**

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

	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>Original FY17 Budget</u>	<u>Preliminary FY18 Budget</u>
District TRS - employer share	\$ 5,170,332	\$ 5,519,989	\$ 5,683,133	\$ 5,858,595	\$ 6,024,239	\$ 6,113,673	\$ 6,203,227	\$ 6,187,965	\$ 6,095,566	\$ 6,343,940
State TRS On-Behalf	13,021,959	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,461,098	7,461,098
TRS Total	18,192,291	16,537,533	17,944,402	21,275,635	25,892,537	27,168,741	139,701,634	14,748,026	13,556,664	13,805,038
District PERS - employer share	2,663,428	2,883,039	2,874,792	3,222,825	3,415,619	3,465,403	3,691,531	3,804,969	3,841,936	3,850,386
State PERS On-Behalf	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,120,671	786,749	786,749
PERS Total	4,869,465	3,767,061	4,228,806	5,609,599	6,455,274	6,644,853	14,087,677	4,925,640	4,628,685	4,637,135
Total TRS/PERS	\$ 23,061,756	\$ 20,304,594	\$ 22,173,208	\$ 26,885,234	\$ 32,347,811	\$ 33,813,594	\$ 153,789,311	\$ 19,673,666	\$ 18,185,349	\$ 18,442,173
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	31.61%	26.97%	26.00%	32.99%	40.11%	40.11%	255.29%	16.71%	15.46%	15.46% *
TRS Total Rate	44.17%	39.53%	38.56%	45.55%	52.67%	52.67%	267.85%	29.27%	28.02%	28.02%
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	13.22%	5.65%	5.96%	11.49%	13.84%	13.84%	42.41%	5.19%	4.14%	4.14% *
PERS Total Rate	35.22%	27.65%	27.96%	33.49%	35.84%	35.84%	64.41%	27.19%	26.14%	26.14%

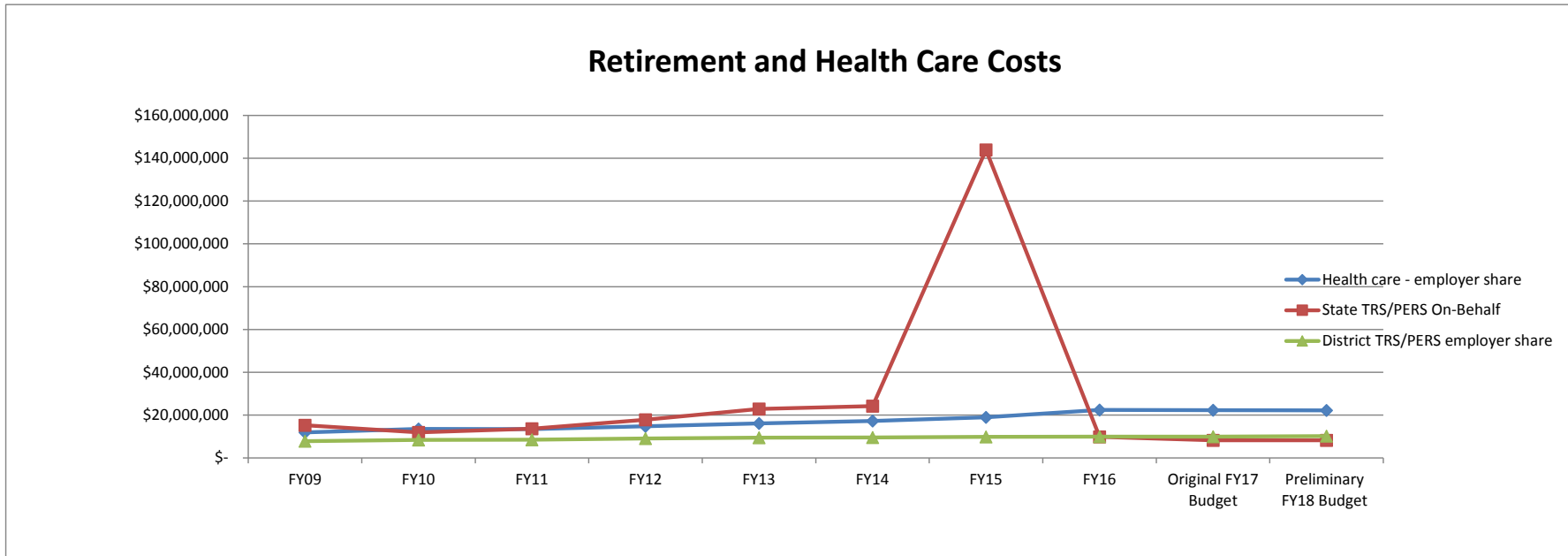


* Using FY17 rates at this time.

**Kenai Peninsula Borough School District
FY18 Preliminary General Fund Budget**

Retirement and Health Care Costs

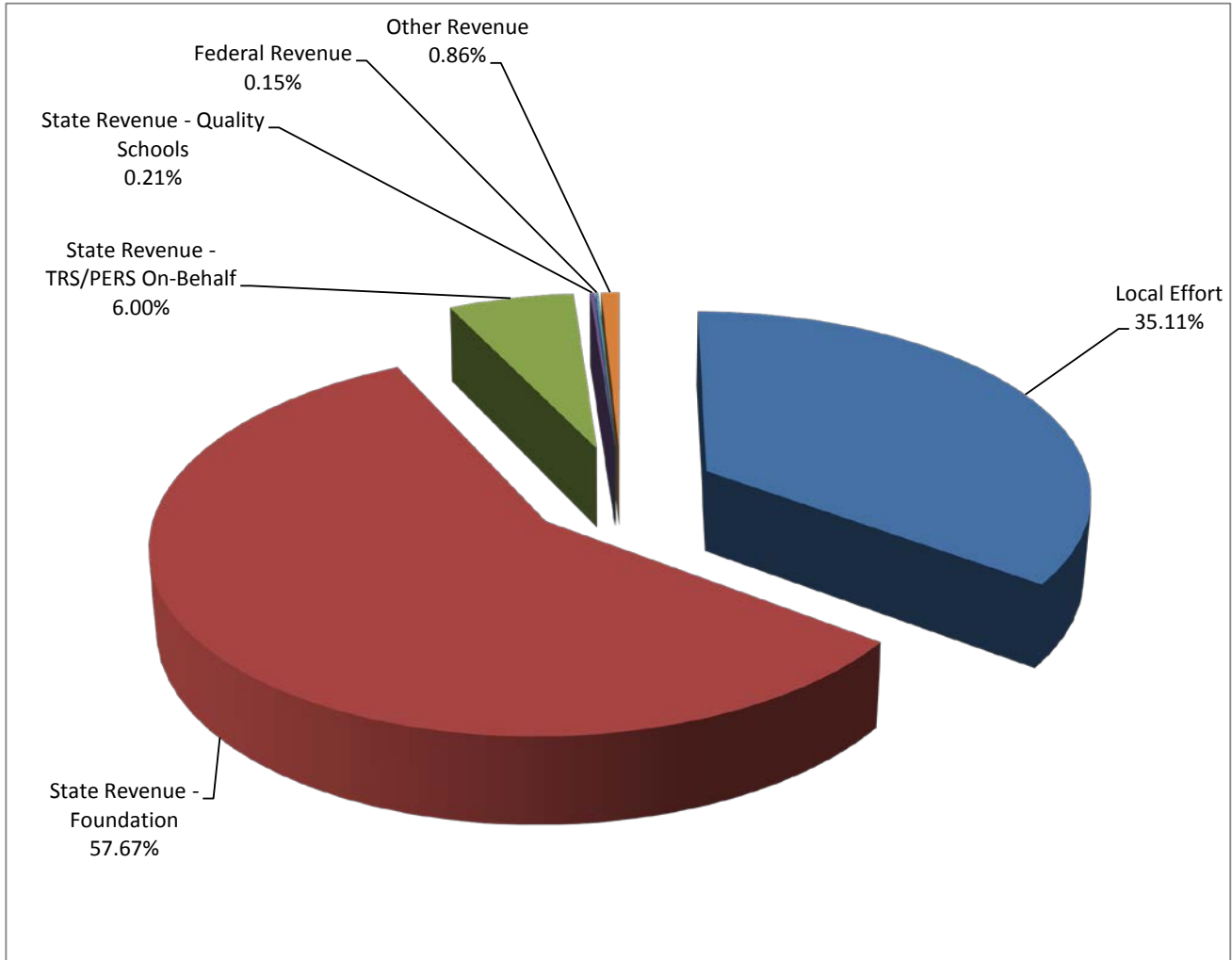
	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>Original FY17 Budget</u>	<u>Preliminary FY18 Budget</u>
District TRS - employer share	\$ 5,170,332	\$ 5,519,989	\$ 5,683,133	\$ 5,858,595	\$ 6,024,239	\$ 6,113,673	\$ 6,203,227	\$ 6,187,965	\$ 6,095,566	\$ 6,343,940
District PERS - employer share	2,663,428	2,883,039	2,874,792	3,222,825	3,415,619	3,465,403	3,691,531	3,804,969	3,841,936	3,850,386
District TRS/PERS employer share	7,833,760	8,403,028	8,557,925	9,081,420	9,439,858	9,579,076	9,894,758	9,992,934	9,937,502	10,194,326
State TRS On-Behalf	13,021,959	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,461,098	7,461,098
State PERS On-Behalf	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	786,749	786,749
State TRS/PERS On-Behalf	15,227,996	11,901,566	13,615,283	17,803,814	22,907,953	24,234,518	143,894,553	9,867,342	8,247,847	8,247,847
Total TRS/PERS	\$ 23,061,756	\$ 20,304,594	\$ 22,173,208	\$ 26,885,234	\$ 32,347,811	\$ 33,813,594	\$ 153,789,311	\$ 19,860,276	\$ 18,185,349	\$ 18,442,173
Health care - employer share	\$ 11,921,861	\$ 13,529,785	\$ 13,486,191	\$ 14,775,278	\$ 16,127,857	\$ 17,225,219	\$ 18,986,686	\$ 22,434,335	\$ 22,274,610	\$ 22,221,241
Health care per employee	\$ 11,423	\$ 12,624	\$ 12,651	\$ 13,372	\$ 14,531	\$ 15,612	\$ 17,042	\$ 19,085	\$ 20,375	\$ 20,778



**Kenai Peninsula Borough School District
FY18 Preliminary General Fund Budget**

Revenue

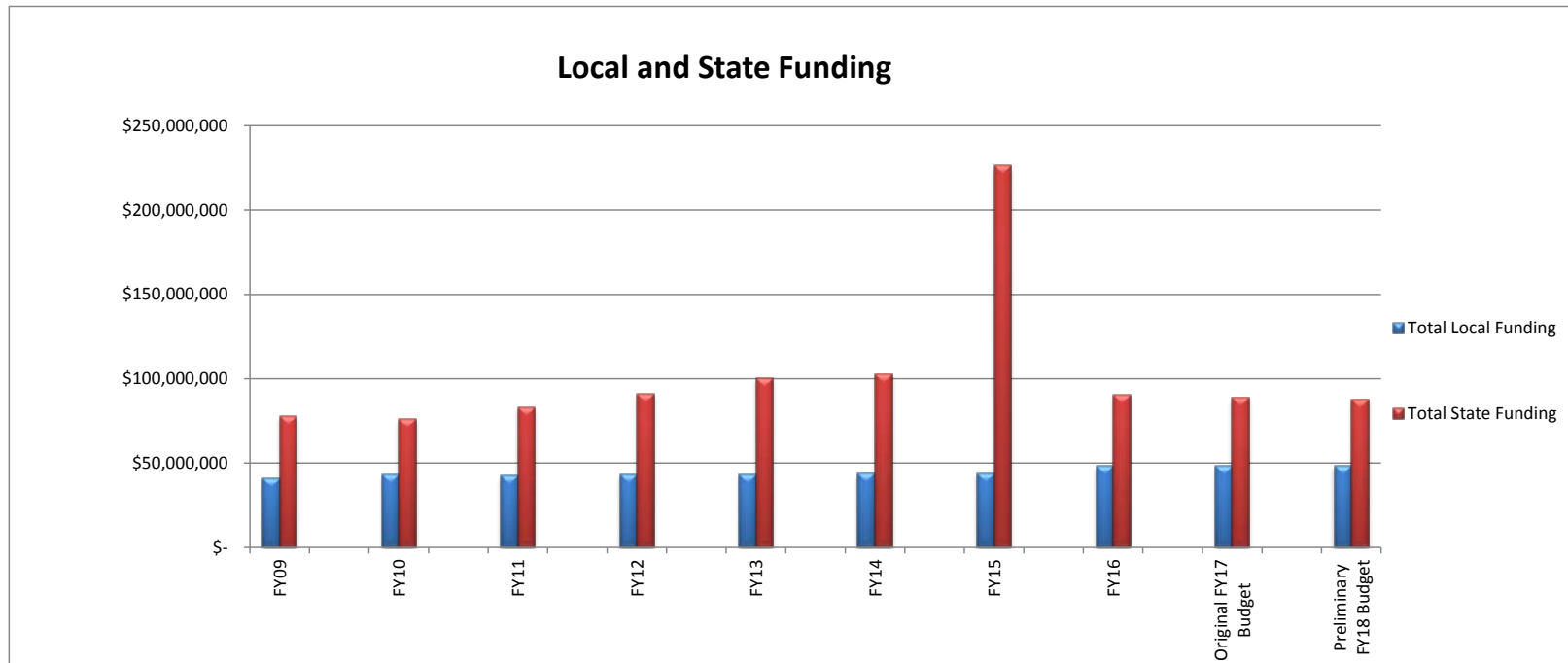
Local Effort	\$ 48,238,432	35.11%
State Revenue - Foundation	79,228,895	57.67%
State Revenue - TRS/PERS On-Behalf	8,247,847	6.00%
State Revenue - Quality Schools	286,147	0.21%
Federal Revenue	200,000	0.15%
Other Revenue	<u>1,180,000</u>	<u>0.86%</u>
 Total Revenue Budget	 <u><u>\$ 137,381,321</u></u>	 <u><u>100.00%</u></u>



**Kenai Peninsula Borough School District
FY18 Preliminary General Fund Budget**

Local and State Funding

	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>Original FY17 Budget</u>	<u>Preliminary FY18 Budget</u>
Local Funding:										
Borough In-Kind	\$ 8,198,090	\$ 9,170,034	\$ 9,394,362	\$ 9,584,253	\$ 9,193,414	\$ 9,329,894	\$ 9,682,871	\$ 10,329,871	\$ 10,655,015	\$ 10,655,015
Borough Appropriations	32,948,855	33,813,342	33,193,773	33,666,882	33,806,586	34,170,106	34,330,654	37,908,561	37,583,417	37,583,417
Total Local Funding	\$ 41,146,945	\$ 42,983,376	\$ 42,588,135	\$ 43,251,135	\$ 43,000,000	\$ 43,500,000	\$ 44,013,525	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432
State Funding:										
Foundation Program	\$ 62,317,926	\$ 64,062,960	\$ 69,123,351	\$ 71,895,908	\$ 75,563,384	\$ 74,891,748	\$ 79,159,764	\$ 80,288,271	\$ 79,901,983	\$ 79,228,895
Grants	245,599	250,195	263,359	270,389	275,933	274,963	282,259	285,377	283,640	286,147
Other State Revenue	-	-	-	1,404,575	1,734,738	3,182,001	3,008,638	-	-	-
TRS On-Behalf	13,021,958	11,017,544	12,261,269	15,417,040	19,868,298	21,055,069	133,498,407	8,560,061	7,461,098	7,461,098
PERS On-Behalf	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	786,749	786,749
Total State Funding	\$ 77,791,520	\$ 76,214,721	\$ 83,001,993	\$ 91,374,686	\$ 100,482,008	\$ 102,583,231	\$ 226,345,214	\$ 90,440,990	\$ 88,433,470	\$ 87,762,889



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

Budgeted In-Kind Per KPB Ordinance

	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Budget
Services					
Audit	\$ 60,000	\$ 58,250	\$ 60,400	\$ 62,415	\$ 62,415
Custodial	129,154	102,788	112,856	112,430	112,430
Maintenance	7,038,861	7,315,196	7,550,268	7,752,814	7,752,814
Utilities	81,145	82,768	85,600	87,600	87,600
Total Budgeted Services	7,309,160	7,559,002	7,809,124	8,015,259	8,015,259
Insurance					
Liability	804,155	478,107	573,090	765,970	765,970
Property	525,873	634,696	557,309	575,120	575,120
W/C	554,226	658,089	729,823	973,522	973,522
Total Budgeted Insurance	1,884,254	1,770,892	1,860,222	2,314,612	2,314,612
Total Budgeted In-kind	\$ 9,193,414	\$ 9,329,894	\$ 9,669,346	\$ 10,329,871	\$ 10,329,871

Actual In-Kind Expenditures

	FY13 Actual	FY14 Actual	FY15 Actual	FY16	FY17
Services					
Audit	\$ 48,560	\$ 58,070	\$ 66,366	\$ 62,561	\$ -
Custodial	119,318	109,859	108,150	112,608	-
Maintenance	6,570,596	6,957,118	7,353,201	7,509,321	-
Utilities	68,739	74,374	83,989	85,200	-
Total Actual Services	6,807,213	7,199,420	7,611,706	7,769,690	-
Insurance					
Liability	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	-
Total Actual Insurance	1,884,254	1,770,892	1,860,222	2,314,612	-
Total Actual In-kind	\$ 8,691,467	\$ 8,970,312	\$ 9,471,928	\$ 10,084,302	\$ -
Difference between Budget and Actual	\$ 501,947	\$ 359,582	\$ 197,418	\$ 245,569	\$ -

KPB In-Kind Services Fund Balance

Beginning KPB In-Kind Fund Balance	\$ 983,984	\$ 1,485,931	\$ 1,845,512	\$ 2,042,930	\$ 2,288,499
Reallocation of Fund Balance					(1,000,000)
Restated KPB In-Kind Fund Balance					1,288,499
Ending KPB In-Kind Fund Balance	1,485,931	1,845,512	2,042,930	2,288,499	-
Increase/(Decrease)	\$ 501,947	\$ 359,581	\$ 197,418	\$ 245,569	\$ -

KPBSD
FY18
FOUNDATION FORMULA

**11/30/2016
FY18 Preliminary Foundation Estimate**

		ADJUSTED ADM	
Step #1	Run all Schools through the Foundation Formula		
Step #2	Total All KPBSD Schools 8,037.00	10,345.01	(AS 14.17.450. School Size Factor)
Step #3	District Cost Factor	1.171	(AS 14.17.460. District Cost Factors)
	Total After Adjustment for District Cost Factor	12,114.01	
Step #4	Special Needs Factor	1.2	(AS 17.17.420. Special Needs)
	Total After Adjustment for Special Needs Factor	14,536.81	
Step #5	Vocational Education Adjustment	1.015	(CS SB 84+HCS CSSB 182)
	Total After Adjustment for High School Vocational Education	14,754.86	
Step #6	Special Education Intensive Services Factor (13* 189)	2457	(AS 17.17.420. Intensive Services Funding)
	Adjusted Students + Special Education Intensive Services	17,211.86	
Step #7	Correspondence (747 * .90)	672.3	(AS14.17.430 Funding for Correspondence)
	Total District Adjusted ADM	17,884.16	
Step #8	Base Student Allocation Value	\$5,930	(AS 14.17.470. Base Student Allocation)
Step #9	Basic Need	\$106,053,069	
Step # 10	Less Required Local Effort (.00265 * 10,122,329,820)	\$26,824,174	(AS 14.17. 410.(b)(2) Public School Funding)
Step # 11	Regular State Aid FY 18	\$79,228,895	

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Borough Required and Maximum Allowable Revenue Estimate
Preliminary FY18 Required and Maximum Allowable Contribution Estimates

11/30/2016

Required FY 18 Contribution Options (The Lesser of the Following Two)

A. 2016 Full Tax Value x 2.65 Mills =	\$ 10,122,329,820	x .00265 :	\$26,824,174
B. 45% of FY17 (Prior Year) Basic Need =	\$ 106,353,931	x 45% =	\$47,859,269

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

A. 23% of FY18 Basic Need	\$ 106,339,216	x 23% =	\$24,458,020
B. 2016 Full Tax Value x 2 Mills =	\$ 10,122,329,820	x .002 =	\$20,244,660

Maximum Local Contribution Allowable FY 18 (The Sum of the Following Two)

Required Local Contribution =	\$26,824,174	
Additional Allowable Local =	<u>\$24,458,020</u>	
Total Maximum Allowable Contribution =		\$51,282,194

FY18 Preliminary Budgeted Borough Support \$ 48,238,432

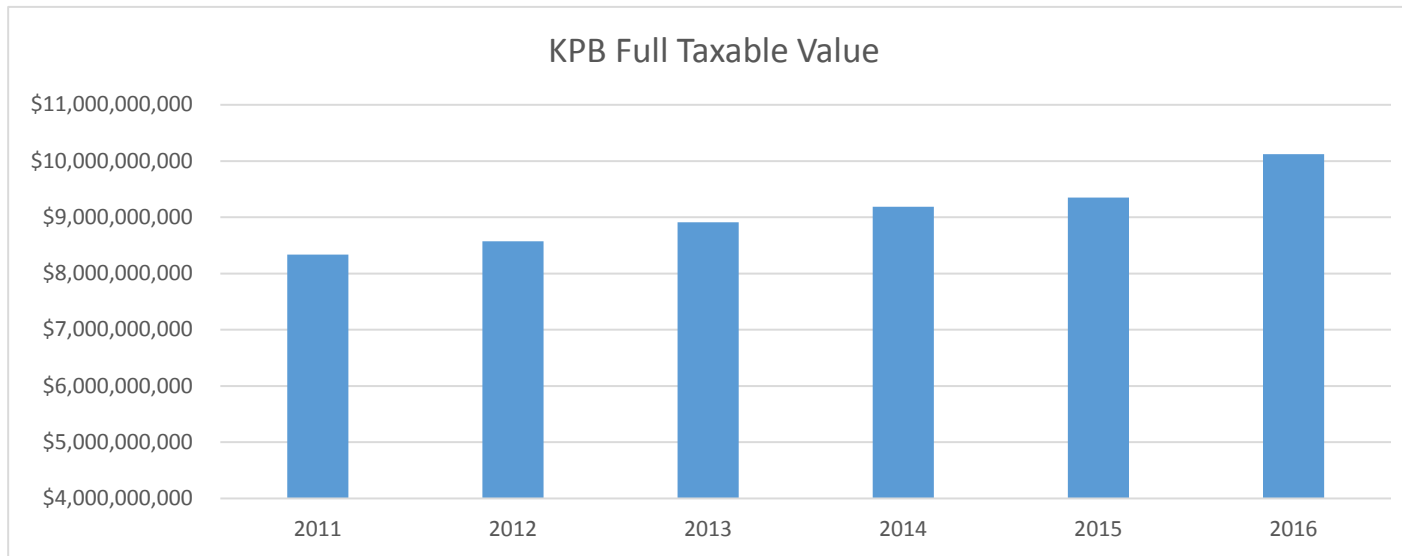
Room to Maximum Allowable \$3,043,762

History of KPBSD Full Taxable Value

2011 Full Tax Value	\$ 8,338,641,710	FY 17 Projected Basic Need	\$ 106,066,708
2012 Full Tax Value	\$ 8,573,591,170	Quality Schools	<u>\$ 287,223</u>
2013 Full Tax Value(Original)	\$ 8,903,375,090	Total for Additional Allowable Projection	\$ 106,353,931
2013 Full Tax Value(Revised)	\$ 8,910,264,290	FY 18 Projected Basic Need	\$ 106,053,069
2014 Full Tax Value	\$ 9,186,472,890	Quality Schools	<u>\$ 286,147</u>
2015 Full Tax Value	\$ 9,349,916,890	Total for Additional Allowable Projection	\$ 106,339,216
2016 Full Tax Value	\$ 10,122,329,820		

Kenai Peninsula Borough School District
Kenai Peninsula Borough Full Taxable Value

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



Revised Staffing Formulas for FY17

CERTIFIED FORMULAS:

ELEMENTARY SCHOOLS GRADES K-6 >=250

Elementary Classroom	Kindergarten 1:20.5 pupil/teacher ratio Grades 1-3 1:22.5 pupil/teacher ratio Grades 4-6 1:24.5 pupil/teacher ratio
Elementary Specialists	1.5 FTE if enrollment <270 2.0 FTE if enrollment 270-345 2.5 FTE if enrollment 346-409 3.0 FTE if enrollment >=410
Elementary Intervention	.50 FTE if enrollment 200-350 1.0 FTE if enrollment >350

ELEMENTARY SCHOOLS GRADES K-6 100-250

Elementary Classroom	1:19.5 pupil/teacher ratio
Elementary Specialists	1.0 FTE per school
Elementary Intervention	.50 FTE per school

HIGH SCHOOL and MIDDLE SCHOOL

Secondary Classroom	1:25 pupil/teacher ratio
Secondary Counseling	1:250 pupil/teacher ratio (High School) 1:350 pupil/teacher ratio (Middle School)
Secondary Library	.50 FTE if enrollment >=200 1.0 FTE if enrollment >=600
Secondary AD	.50 FTE if enrollment >250 (High School)
Secondary Program Staffing	15% of classroom allocation
Secondary Read 180	.50 FTE if Middle School enrollment 80-150 1.0 FTE if Middle School enrollment >150
Secondary Intervention	.50 FTE (Middle School)

SMALL SCHOOLS<200

Small Schools Elementary Classroom	1:17.5 pupil/teacher ratio Grades K-6 (1.0 FTE minimum) if enrollment <25
Small Schools Elementary Specialists	1.0 FTE if enrollment >100

Small Schools Secondary Staffing	1.0 FTE if Grades 7-12 enrollment 8-20 2.0 FTE if Grades 7-12 enrollment 21-40 1:19.5 pupil/teacher ratio if Grades 7-12 enrollment > 40
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Small Schools Intervention	.50 FTE if Grades K-8 enrollment \geq 75
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SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

Elementary Custodian	Average of 1.0 FTE/20,000 Square Feet and 1:100 pupil/custodian ratio
Elementary Secretary	1.0 FTE if enrollment \leq 275 1:275 pupil/secretary ratio if enrollment > 275 .50 FTE if enrollment \geq 250 and Preschool Program
Elementary Library Aide	.38 FTE if Grades K-6 enrollment \leq 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 Instructional Aide (K-8 and K-12 Schools with 1 Teacher)	.44 FTE if enrollment is 15-18 .88 FTE if enrollment is >19

SMALL SCHOOLS >100 WITH HIGH SCHOOL

Small School Custodian	Average of 1.0 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio
Small School Secretary	1.0 FTE if enrollment <225 1.5 FTE if enrollment >= 225

Kenai Peninsula Borough School District
FY18 Preliminary General Fund Budget

The FY18 Preliminary General Fund Budget reflects:

Revenue	\$ 137,381,321
Expenditures	<u>140,833,901</u>
Deficit	(3,452,580)
Use of 1/3 Unassigned Fund Balance	<u>1,132,338</u>
Remaining Deficit	<u><u>\$ (2,320,242)</u></u>