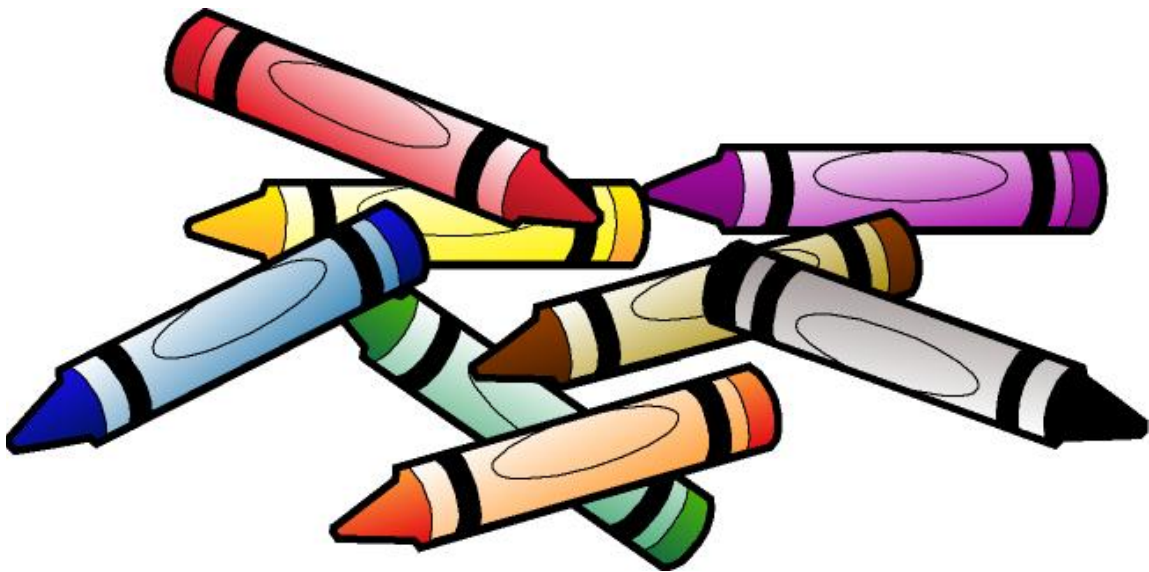


**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

Annual Budget

2018-19



**Soldotna, Alaska
99669
www.kpbsd.k12.ak.us**

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2018
and Ending June 30, 2019

Mr. Sean Dusek, Superintendent of Schools

Prepared by the Finance Department

Mr. Dave Jones
Assistant Superintendent, Instructional Support

Elizabeth Hayes
Director of Finance

Jimmy Love
Accountant

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**Kenai Peninsula Borough School District
2018 - 2019 Budget**

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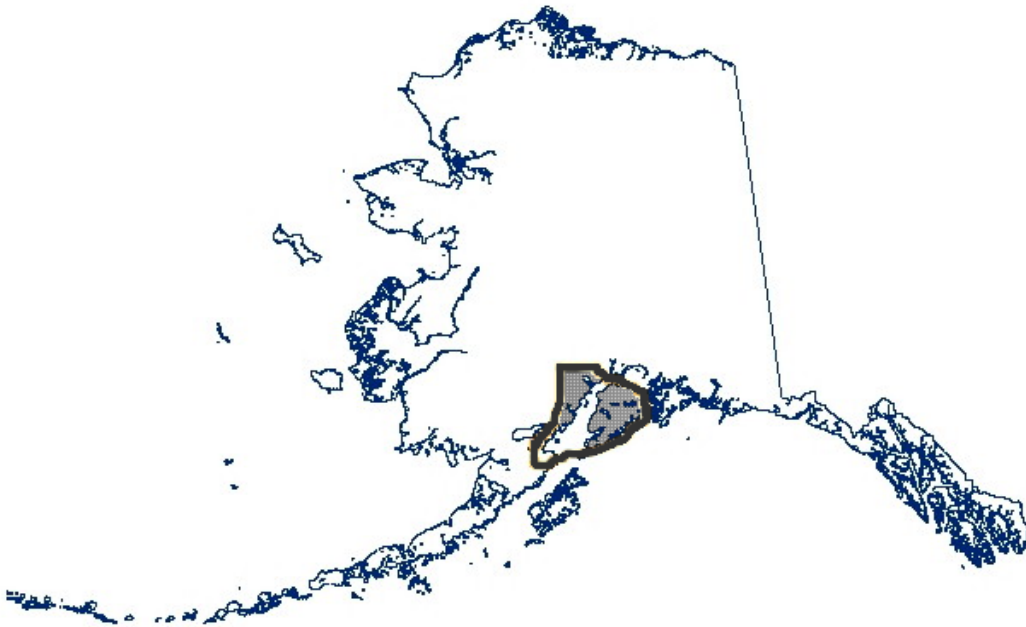
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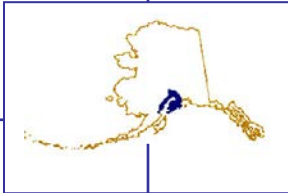
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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**EXECUTIVE
SUMMARY**



EXECUTIVE SUMMARY



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

Dave Jones

148 North Binkley Street Soldotna, Alaska 99669

Phone (907) 714-8888 Fax (907) 262-5867

Email djones2@kpbsd.k12.ak.us

August 16, 2018

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 2019. 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 2018. The Kenai Peninsula Borough School District is proud to be one of only 144 recipients nationally and 1 of 3 Alaskan districts to have been awarded the MBA in fiscal year 2018.

Organizational Component

The Kenai Peninsula Borough was incorporated into a second-class borough on January 1, 1964. This form of government includes an elected mayor and a nine-member assembly. The District encompasses the same geographic territory as the Borough and is roughly 25,600 square miles in size. There are 43 schools operating in 21 communities ranging in size from approximately 10 students to some with over 500 students. The district has urban schools, as well as the truly rural, with locations accessible only by air or by boat.

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

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

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

In the State of Alaska, the number of students enrolled in a district during the 20-school day count period is the basis for computing the Average Daily Membership (ADM) that is used to calculate the amount of state funding provided to each district.

Board of Education

Mrs. Penny Vadla, President
Mr. John Kelly, Vice President
Mr. Dan Castimore, Clerk
Mr. Mike Illg, Treasurer
Mr. Marty Anderson, Member
Ms. Debbie Cary, Member
Ms. Lynn Hohl, Member
Mr. Jason Tauriainen, Member
Mr. Tim Navarre, Member
Mr. Calvin Mitzel, Student Representative

Administrative Cabinet

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

Budget Process

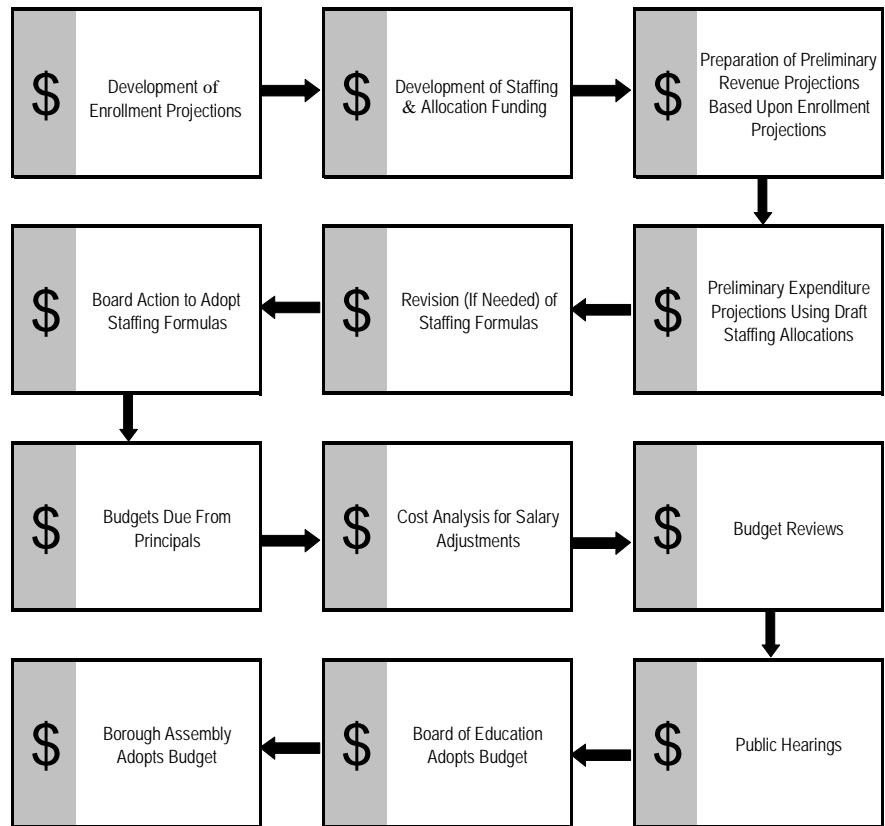
The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2017 for the FY19 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 8,778 students enrolled for FY19. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2017. It is important to note that in October 2017, the district OASIS student count reported 8,711.73 students enrolled, which was under the projection for FY18 of 8,781. That decrease in FY18 brought the total loss in enrollment to over 1,665 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2017. 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.

The initial budget was approved by the School Board on April 2, 2018. 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 local effort portion of 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, 2018, marking the beginning of fiscal year 2019, which will run through June 30, 2019.

FY19 Budget Development Calendar

August 2017						
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		

7th - Board Meeting

September 2017						
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 - Board Meeting in Homer

October 2017						
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 - Projected Enrollment Deadline for Schools to Report to District Office
- 2nd - Start of 20-Day OASIS Count
- 16th - Board Meeting
- 17th - LYNC Meeting at Schools w/Community/Site Councils/Stakeholders
- 27th - End of 20-Day OASIS Count

November 2017						
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 - Board Meeting
- 5th - FY19 Projected Enrollment Report Due to DOEED
- 10th - FY19 Staffing Projections and Site Budget Formulations Begin
- 10th - FY18 Actual Enrollment Report Due to DOEED

December 2017						
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-12th - Senior Management Conducts Preliminary Budget Estimation
- 4th - Enrollment Information Reported to Board
- 4th - Revenue from Governor's Budget Reported to Board
- 5th - Board Worksession - FY19 Budget Discussion

January 2018						
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			

- 15th - FY19 Preliminary Budget Information to Board

February 2018						
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			

- 5th - Board Meeting
- 13th - Public Budget Forum, Seward High Library, 5:30 p.m.
- 20th - Public Budget Forum, Homer High Library, 5:30 p.m.
- 21st - Public Budget Forum, Soldotna High Library, 5:30 p.m.
- 22nd - Public Budget Forum, KCHS Library, 5:30 p.m.

March 2018						
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 - School Board Meeting - FY19 Budget Recommendation

April 2018						
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 - School Board Meeting - Present Budget for Approval
 *3rd - Final KPBSD Budget Information to Borough Assembly

May 2018						
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		

7th - School Board Meeting - in Seward
 *1st - Ordinance Introduced at Borough Assembly (possible date)
 *15th - Borough Assembly Resolution (possible date)

June 2018						
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

4th - School Board Meeting
 *5th - Borough Assembly Ordinance Vote (possible date)

*Tentative dates that are subject to change. The Borough Assembly sets their 2019 meeting dates by the calendar year, so meeting dates for 2019 are not available at this time.

The KPBSD School Board, in partnership with site councils, community members and District administration act as the Budget Development Committee.

Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; finance 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. If the assembly does not, within 30 days, furnish the school board with a statement of the support 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.

In FY16, the Borough increased our funding to the maximum allowable for the first time since FY10, in FY17 funding from the Borough remained at the same level as FY16, which was once again below the maximum allowable.

On May 12, 2018, the State Legislature passed SB142 and was signed into law by Governor Walker on June 22, 2018 approving a one-time increase to our funding in the estimated amount of \$1,405,152. Their budget fully funded the foundation formula with a Base Student Allocation (BSA) of \$5,930 per student.

On June 5, 2018, the Kenai Peninsula Borough passed Ordinance 2018-19 appropriating funds for fiscal year 2019. Funding approved by the assembly includes \$39,536,406 for appropriation, which included \$652,609 over the prior year, and In-Kind services in the amount of \$10,854,635 for total funding of \$50,391,041. On June 19, 2018, Kenai Peninsula Borough Mayor Pierce vetoed the additional amount of \$652,609 over prior year funding.

July 6, 2018 KPB held a special meeting to address the Mayor's veto. The vote to overturn the veto was 5 in favor, 4 against. Since 6 votes are needed to override, the veto reduction by KPB Mayor Pierce was successful.

KPB Funding for FY19 remains at the same level as FY18 at \$38,883,797 for appropriation and \$10,854,635 for in-kind services totaling \$49,738,42.

The legislature has yet to come up with up with a long-term fiscal plan. The State of Alaska relies on oil for about 90% of the state's revenue stream. Since the price of oil has fallen and stayed low for such a long time, there is a real need for the state to develop diversified revenue streams as part of a long-term fiscal plan. There is discussion and debate, but apparently not the political will to move forward with a restructuring of current reserves for a sustainable draw, implementing an income tax or state sales tax, revising use taxes, revising the oil and gas production taxes or credits or any other revisions to the revenue budget.

Enrollment Projections

The process that was used to project the FY19 enrollment is based on a straight-line projection for most schools as of October 27, 2017. The steps involved in formulating the enrollment projection of 8,778 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 Marathon.
- Kindergarten enrollment was based on the average of actual enrollment for FY16, FY17 and FY18 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 \$141,545,488 based on the enrollment projection of 8,778 students; along with fund balance usage from the General Fund in the amount of \$1,430,222 for a total of \$142,975,710. State funding through the foundation formula remains at the FY17 and FY18 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$49,738,432 for FY19. A portion of the local effort is provided as In-Kind Services and this portion is projected at the same level as FY18 at \$10,854,635.

In FY19, the BSA remained at the FY17 and FY18 BSA level of \$5,930, additional funding was provided outside of the BSA, as a one-time amount of \$1,405,152 based on the district's average daily membership (ADM).

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. Costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase.

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, as 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 \$142,975,710 is based on the enrollment projection of 8,778 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 FY19 budget was developed based on the following significant elements:

- Collective bargaining began in January 2018 and agreements expired June 30, 2018. This budget was developed based on "Status Quo" with no changes to salaries, benefits and healthcare from prior agreements.
- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Reductions at District Office include 1.00 FTE Purchasing Supervisor, and 1.00 Arts Specialist for a total reduction of \$235,519.
- Additional reductions in travel, extra-curricular and supply budgets were made, these reductions totaled \$287,268.

- 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 costs comprise just over 80% of this budget.
- The FY19 Budget reflects employer-paid amount per covered employee of \$22,870. Because of high claims experience at the end of FY18, we may need to revise the amount per covered employee again. 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 17% of the budget and 21% 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 >=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 1.00FTE if enrollment >350

ELEMENTARY SCHOOLS GRADES K-6 100-249

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

HIGH SCHOOL/MIDDLE SCHOOL

Secondary Classroom	1:25 pupil/teacher ratio Grades 9-12 1:25 pupil/teacher ratio Grades 7-8
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 if Grades 7-8 enrollment 80-150 1.0 FTE if Grades 7-8 enrollment >150

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 1:20.5 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 1:125 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 1:200 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 1:200 pupil/custodian ratio
Middle School Secretary	1:200 pupil/secretary ratio, .88 FTE minimum
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

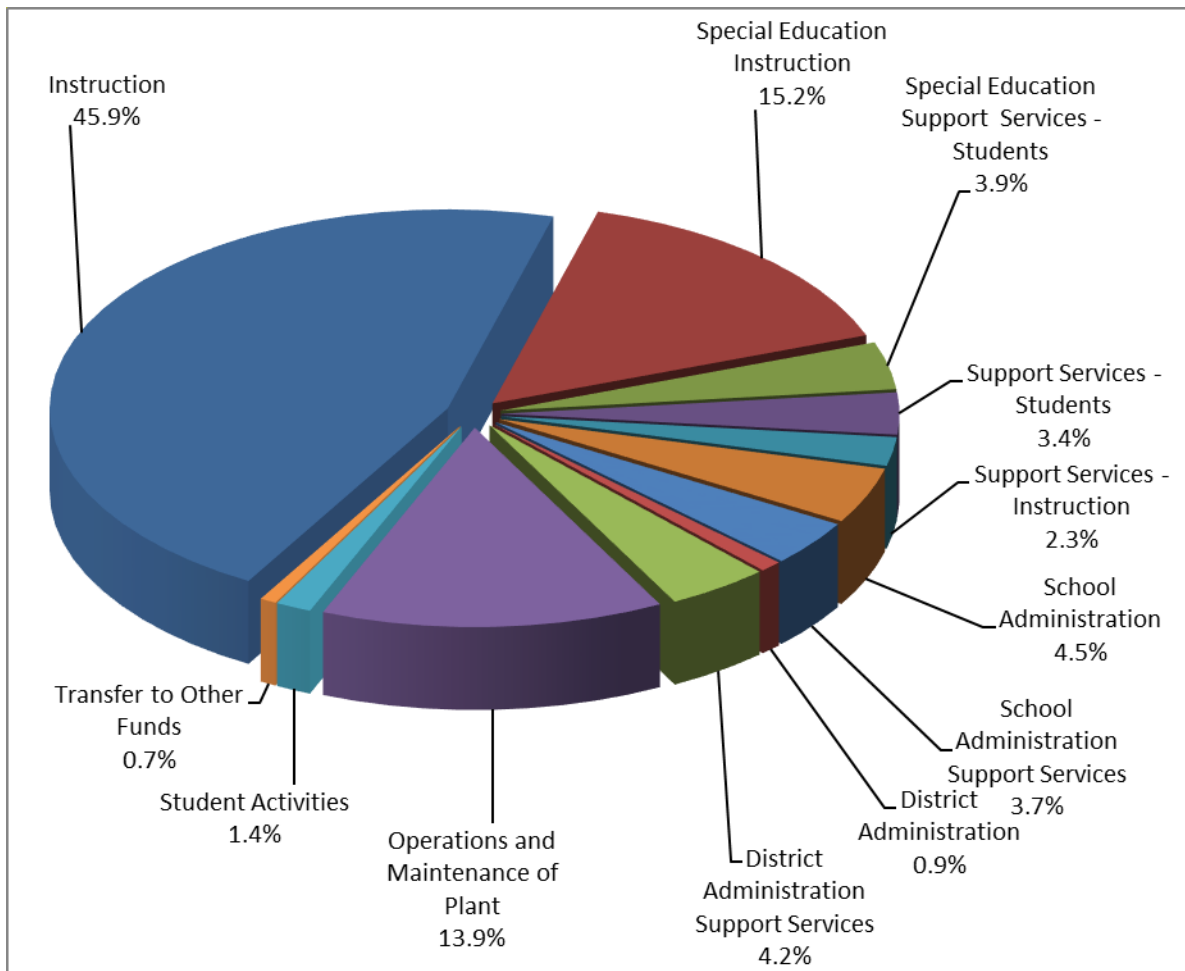
SMALL SCHOOLS >100 WITH HIGH SCHOOL

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.
- 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, 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.
- Fund transfers are included for the Student Nutrition program in the amount of \$950,000.
- Equipment budgets for FY19 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.

	Original 2017-18	Revised 2017-18	Original 2018-19
<u>FY19 Expenditure Budget by Function</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Instruction	\$ 64,112,861	\$63,273,488	\$ 65,689,259
Special Education - Instruction	20,264,760	20,521,472	21,662,447
Special Education Support Services – Students	5,313,458	5,935,584	5,507,377
Support Services - Students	4,524,611	4,607,633	4,854,267
Support Services – Instruction	3,137,207	3,107,126	3,331,830
School Administration	6,342,388	6,341,218	6,495,095
School Administration Support Services	5,240,851	5,168,003	5,306,203
District Administration	1,230,358	1,275,227	1,274,964
District Administration Support Services	5,891,804	5,943,538	5,940,494
Operations and Maintenance of Plant	19,233,721	21,174,842	19,891,361
Student Activities	2,177,477	2,190,505	2,072,413
Transfer to Other Funds	<u>1,100,000</u>	<u>1,100,000</u>	<u>950,000</u>
Total General Fund Expenditures	<u>\$138,569,496</u>	<u>\$140,638,636</u>	<u>\$142,975,710</u>

The following graph depicts the functional allocation of the FY19 General Fund expenditure budget in accordance with the State of Alaska Chart of Accounts:



FY19 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	33,417,821	2,267,309	23,096,525	588,775	122,097	268,800	606,303	2,383,710	2,067,660	870,259		65,689,259
	% of Object	65.14%	12.60%	49.28%	30.74%	15.47%	3.90%	6.24%	65.84%	105.72%	89.10%		45.94%
	% of Function	50.87%	3.45%	35.16%	0.90%	0.19%	0.41%	0.92%	3.63%	3.15%	1.32%		100.00%
Special Education Instruction	Sum of Amount	7,458,063	4,522,585	9,172,789	336,894	35,917		3,200	94,169	31,000	7,830		21,662,447
	% of Object	14.54%	25.12%	19.57%	17.59%	4.55%		0.03%	2.60%	1.59%	0.80%		15.15%
	% of Function	34.43%	20.88%	42.34%	1.56%	0.17%		0.01%	0.43%	0.14%	0.04%		100.00%
Special Education Support Services - Student	Sum of Amount	2,550,787	452,075	1,891,932	470,924	67,455	5,000	3,575	50,513	10,440	4,676		5,507,377
	% of Object	4.97%	2.51%	4.04%	24.59%	8.55%	0.07%	0.04%	1.40%	0.53%	0.48%		3.85%
	% of Function	46.32%	8.21%	34.35%	8.55%	1.22%	0.09%	0.06%	0.92%	0.19%	0.08%		100.00%
Support Services Student	Sum of Amount	1,077,932	1,623,517	2,021,731		60,280	750	6,700	55,259	7,098	1,000		4,854,267
	% of Object	2.10%	9.02%	4.31%		7.64%	0.01%	0.07%	1.53%	0.36%	0.10%		3.40%
	% of Function	22.21%	33.45%	41.65%		1.24%	0.02%	0.14%	1.14%	0.15%	0.02%		100.00%
Support Services Instruction	Sum of Amount	1,126,290	501,706	1,119,356	43,000	61,825	9,650	60,600	390,988	12,995	5,420		3,331,830
	% of Object	2.20%	2.79%	2.39%	2.25%	7.83%	0.14%	0.62%	10.80%	0.66%	0.55%		2.33%
	% of Function	33.80%	15.06%	33.60%	1.29%	1.86%	0.29%	1.82%	11.73%	0.39%	0.16%		100.00%
School Administration	Sum of Amount	4,210,225	14,700	2,144,027		86,061			9,741	30,341			6,495,095
	% of Object	8.21%	0.08%	4.57%		10.90%			0.27%	1.55%			4.54%
	% of Function	64.82%	0.23%	33.01%		1.33%			0.15%	0.47%			100.00%
School Administration Support Services	Sum of Amount		2,365,454	2,165,639		5,300	674,350	3,250	62,610	29,600			5,306,203
	% of Object		13.14%	4.62%		0.67%	9.79%	0.03%	1.73%	1.51%			3.71%
	% of Function		44.58%	40.81%		0.10%	12.71%	0.06%	1.18%	0.56%			100.00%
District Administration	Sum of Amount	320,463	228,991	356,655	156,400	65,160	18,700	29,900	24,695	33,600	40,400		1,274,964
	% of Object	0.62%	1.27%	0.76%	8.17%	8.26%	0.27%	0.31%	0.68%	1.72%	4.14%		0.89%
	% of Function	25.14%	17.96%	27.97%	12.27%	5.11%	1.47%	2.35%	1.94%	2.64%	3.17%		100.00%
District Administration Support Services	Sum of Amount	144,610	2,418,394	1,654,525	319,100	85,347	35,499	1,350,247	202,509	-311,037	41,300		5,940,494
	% of Object	0.28%	13.43%	3.53%	16.66%	10.81%	0.52%	13.91%	5.59%	-15.90%	4.23%		4.15%
	% of Function	2.43%	40.71%	27.85%	5.37%	1.44%	0.60%	22.73%	3.41%	-5.24%	0.70%		100.00%
Operations and Maintenance of Plant	Sum of Amount		3,225,078	2,861,050		6,150	5,877,536	7,579,361	336,137	200	5,849		19,891,361
	% of Object		17.92%	6.10%		0.78%	85.30%	78.06%	9.28%	0.01%	0.60%		13.91%
	% of Function		16.21%	14.38%		0.03%	29.55%	38.10%	1.69%	0.00%	0.03%		100.00%
Student Activities	Sum of Amount	996,237	380,929	381,220		193,695		66,500	9,987	43,845			2,072,413
	% of Object	1.94%	2.12%	0.81%		24.54%		0.68%	0.28%	2.24%			1.45%
	% of Function	48.07%	18.38%	18.39%		9.35%		3.21%	0.48%	2.12%			100.00%
Fund Transfers	Sum of Amount											950,000	950,000
	% of Object											100.00%	0.66%
	% of Function											100.00%	100.00%
Total Sum of Amount		51,302,428	18,000,738	46,865,449	1,915,093	789,287	6,890,285	9,709,636	3,620,318	1,955,742	976,734	950,000	142,975,710
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	95.00%	100.00%	100.00%
% of Total Budget		35.88%	12.59%	32.78%	1.34%	0.55%	4.82%	6.79%	2.53%	1.37%	0.68%	0.66%	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 empower all learners to positively shape their futures. The School Board annually defines goals.

Board of Education Goals

Board goals for FY19 were set at the June 6, 2018 board meeting. Board goals for FY19 are:

- 1) Advocate for a reliable education funding plan that meets the fiscal needs of the district by working with a variety of stakeholders, including local, state and federal decision makers.
- 2) Connect with a wide variety of stakeholders to strengthen positive relationships advocating for public education.
- 3) Support further development and implementation of the school climate and safety comprehensive plans.

District Goals

2017-2022 KPBSD Strategic Plan

Mission: Empower all learners to positively shape their futures.

Vision: KPBSD will inspire all learners to pursue their dreams in a rigorous, relevant and responsive environment.

Guiding Principles: Every KPBSD student will graduate prepared for their future. A strong, positive relationship with all students is the foundation of a quality education in KPBSD. A KPBSD diploma guarantees a student is ready for life, college, and career.

1. Ready for

- Life: KPBSD students will demonstrate life readiness skills by possessing resiliency, grit, and perseverance to achieve their goals with a growth mindset that empowers them to approach their future with confidence.
- College: KPBSD students will demonstrate college readiness by meeting rigorous academic indicators and/or post-secondary assessment scores.
- Career: KPBSD students will demonstrate career readiness by identifying a career interest and meeting employability/experiential benchmarks.

2. Rigor: *All Students will achieve high levels of academic growth*

- Students will learn in a performance-based instructional model.
- Student growth and success will be determined through multiple measures of learning.
- Students will have "accessible anywhere" curriculum without dependencies on particular technologies.

3. Relevance *Experience a personalized learning system*

- Students will learn in a flexible instructional model that is fluid and developmentally appropriate for all.
- Students will experience varied instructional strategies that target individual strengths and interests of each learner.
- Students will develop a personalized learner profile as demonstrated in their portfolio.
- Students will be given opportunities to develop healthy lifestyles and make healthy choices.
- Students will be provided instructional opportunities in partnership with parents and community that extend growth, exploration and learning beyond the classroom.

4. Responsive *Be immersed in a high quality instructional environment*

- Prioritize strong, positive relationships with all students to support their social and emotional needs.
- Teachers will utilize a repertoire of high-yield instructional strategies that are research-based, high quality instructional strategies, within the instructional environment.
- Develop a culture of continuous innovation within all schools across the district.
- Professional learning is embedded and ongoing, resulting in continuous growth and innovation.
- Develop a highly reliable and efficient organization through online/concurrent collaboration

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

	Actual FTE FY18	Projected FTE FY19	Difference
Regular Instruction	508.96	511.42	2.46
Special Education - Instruction	230.20	232.20	2.00
Special Education Support Services - Student	41.39	41.38	-0.01
Support Services - Student	44.86	45.36	0.50
Support Services - Instruction	26.94	26.69	-0.25
School Administration	38.50	39.00	0.50
School Administration Support Services	54.37	54.00	-0.37
District Administration	5.00	5.00	0.00
District Administration Support Services	34.25	34.25	0.00
Operations and Maintenance of Plant	75.76	74.01	-1.75
Student Activities	2.60	2.60	0.00
	<u>1062.83</u>	<u>1065.91</u>	<u>3.08</u>

In general, changes to staffing result from changes in student enrollment numbers.

Financial Component

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

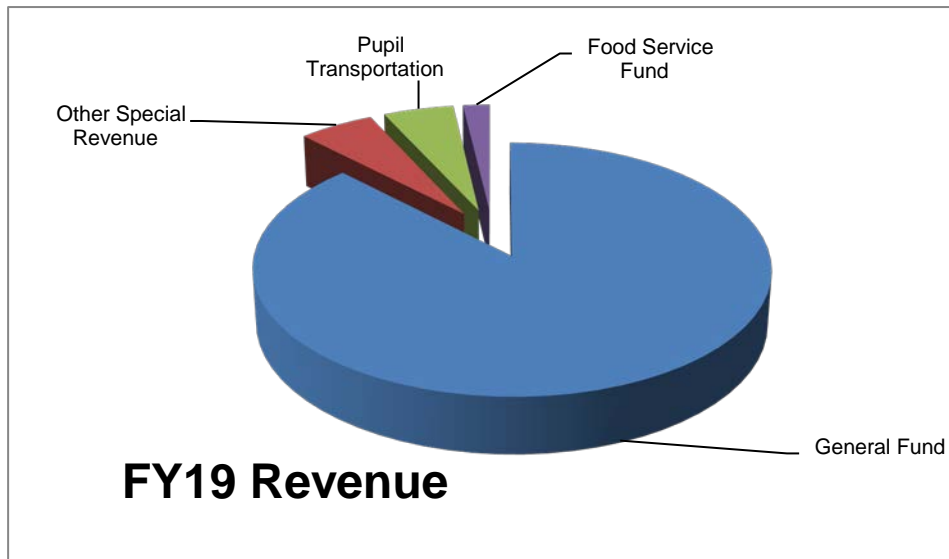
Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the "Special Revenue" funds such as Pupil Transportation, and Food Services, twenty-five funds in all. Activities of the General Fund and the Special Revenue Funds are included in the annual 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, 2018, the Borough recorded \$34,480,000 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 FY19

	FY18	FY19
Revenue:		
General Fund	\$ 138,452,060	\$ 141,545,488
Other Special Revenue	9,167,374	8,722,381
Student Transportation	8,074,746	8,131,473
Food Service Fund	<u>3,213,500</u>	<u>3,064,450</u>
Total Governmental Revenue:	<u>\$ 158,907,680</u>	<u>\$ 161,463,792</u>
Expenditures:		
General Fund	\$ 139,538,636	\$ 142,025,710
Other Special Revenue	12,362,648	12,037,899
Student Transportation	8,074,746	7,687,626
Food Service Fund	<u>4,790,743</u>	<u>4,018,450</u>
Total Governmental Expenditures:	<u>\$ 164,766,773</u>	<u>\$ 165,769,685</u>
 Excess (Deficiency) of Revenues over Expenditures:	 \$ (5,859,093)	 \$ (4,305,893)
Operating Transfers:		
Transfer Out - General Fund	1,100,000	950,000
Transfer In - Food Service Fund	<u>(1,100,000)</u>	<u>(950,000)</u>
Total Operating Transfers:	<u>\$ -</u>	<u>\$ -</u>
 Fund Balance, Beginning of Year	 \$ 19,933,212	 \$ 14,074,119
 Fund Balance, End of Year	 <u>\$ 14,074,119</u>	 <u>\$ 9,768,226</u>

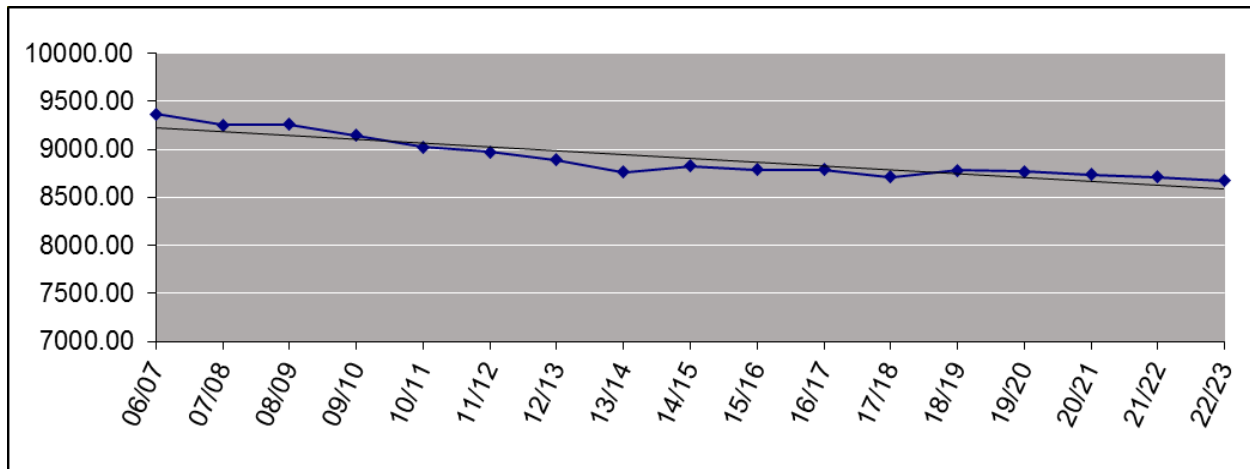


Informational Component

FY07-FY18 OASIS Enrollment History and FY19-FY23 Future Projections

YEAR	PRE-K	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	GROWTH
06/07	0	689.49	623.95	678.10	657.10	679.75	635.55	714.75	722.45	738.65	913.85	831.82	745.10	737.58	9368.14	0.00%
07/08	0	686.41	641.40	629.85	689.03	656.85	700.97	641.45	726.30	709.65	860.30	867.33	771.16	669.00	9249.70	-1.26%
08/09	11.75	689.77	647.55	658.95	641.69	682.29	671.25	708.21	669.76	722.92	837.92	834.98	770.35	708.38	9255.77	0.07%
09/10	5.96	690.87	641.10	670.51	653.08	640.06	697.06	683.36	725.96	685.30	820.06	808.14	726.36	696.85	9144.67	-1.20%
10/11	6.90	681.79	665.85	656.65	666.70	657.40	629.65	706.24	696.60	727.03	695.31	723.72	746.94	764.28	9025.06	-1.31%
11/12	27.57	663.65	653.35	664.45	658.70	655.60	672.35	634.32	708.19	693.46	726.80	685.81	703.10	822.22	8969.57	-0.61%
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8892.06	-0.86%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8760.52	-1.48%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8827.87	0.77%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8787.60	-0.46%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8784.83	-0.03%
17/18	35.35	688.50	656.85	670.20	688.90	691.95	692.58	698.50	648.00	662.25	663.75	657.45	646.55	610.90	8711.73	-0.83%
18/19	0	686.00	692.00	663.00	665.00	688.00	694.00	682.00	687.00	644.00	660.00	665.00	672.00	680.00	8778.00	0.76%
19/20	0	675.00	694.00	693.00	658.00	664.00	705.00	621.00	694.00	682.00	634.00	664.00	682.00	705.00	8771.00	-0.08%
20/21	0	683.00	683.00	695.00	680.00	657.00	681.00	632.00	633.00	689.00	670.00	638.00	681.00	715.00	8737.00	-0.39%
21/22	0.00	684.00	691.00	684.00	690.00	687.00	674.00	608.00	644.00	628.00	678.00	674.00	655.00	714.00	8711.00	-0.30%
22/23	0.00	682.00	692.00	692.00	679.00	689.00	704.00	601.00	620.00	639.00	616.00	682.00	691.00	688.00	8675.00	-0.41%

District annual enrollment change: FY07 through FY23



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. Since FY16, kindergarten enrollment increased for 3 years in a row, which is a positive sign. However, overall enrollment is still projected to decline.

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 \$1.250 million in additional maintenance support for the school district for FY19. 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 ADA upgrades	75,000
Area-wide asphalt and sidewalk repair	150,000
Area-wide electrical and lighting upgrades	150,000
Area-wide elevator upgrades	50,000
Area-wide flooring replacement upgrades	175,000
Area-wide generator and associated hardware upgrades	50,000
Area-wide HVAC/DDC upgrades and repairs	75,000
Area-wide portables and outbuildings	75,000
Area-wide security and safety improvements	300,000
Area-wide window/siding repair/replacement	<u>150,000</u>
Total	<u>\$1,250,000</u>

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

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 FY19 is 8.302 mills. The approved General Fund tax rate for FY19 is 4.70 mills, which is an increase of .20 mills over the 4.50 mills in FY18. This is the first increase since 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 4.70 mill tax rate is a \$470 annual contribution for the combined operation of the Borough government and the School District.

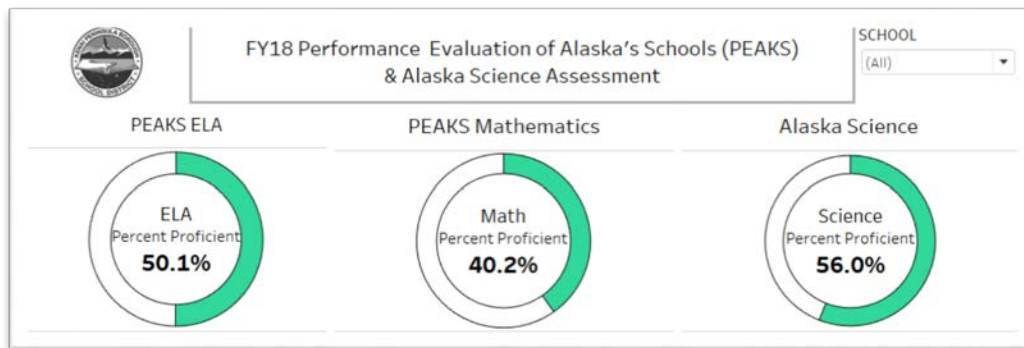
Total tax levies declined in FY08 and FY09, primarily from a decline in Sales Tax revenue due to a voter approved initiative exempting non-prepared foods from September through May of each year. However, total tax levies have increased each year since FY09. Sales tax revenue collected by the Borough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

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
2008-09	26,779,449	26,431,968	98.702%	344,419	26,776,387	99.989%
2009-10	28,875,124	28,375,677	98.270%	496,252	28,871,929	99.989%
2010-11	29,058,274	28,630,610	98.528%	422,047	29,052,657	99.981%
2011-12	30,419,493	29,946,804	98.446%	466,731	30,413,535	99.980%
2012-13	30,823,497	30,382,636	98.570%	431,649	30,814,285	99.970%
2013-14	31,750,392	31,332,596	98.684%	408,046	31,740,642	99.969%
2014-15	31,685,014	31,142,025	98.286%	331,054	31,473,079	99.331%
2015-16	33,108,951	32,410,590	97.891%	678,529	33,089,119	99.940%
2016-17	35,591,917	35,157,568	98.780%	330,509	35,488,077	99.708%
2017-18	37,068,282	36,645,827	98.860%	-	36,645,827	98.860%

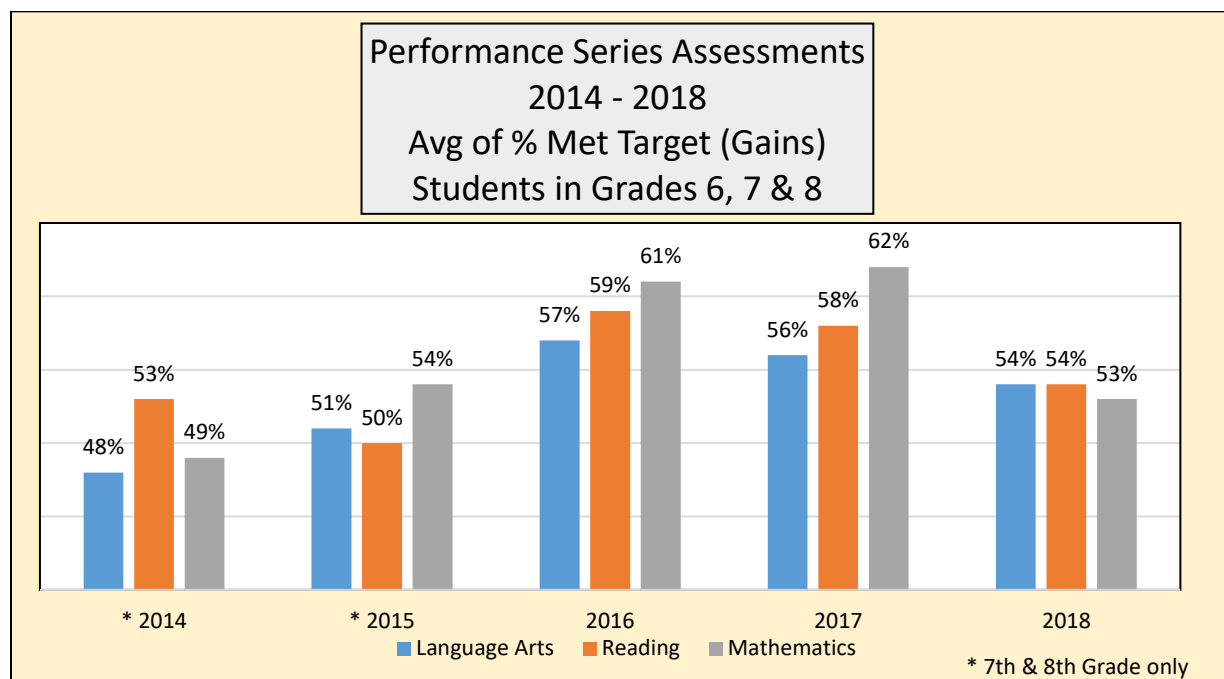
Performance Results

Performance Evaluation of Alaska's Schools (PEAKS) The Alaska Department of Education and Early Development (DEED) selected Data Recognition Corporation (DRC) to administer the statewide summative assessments for grades 3-9 in English language arts (ELA), math and grades 4, 8, and 10 in science. The new assessments in ELA and math was administered for the first time in spring 2017. The PEAKS assessments are intended to measure the skills and concepts in the Alaska English Language Arts and Mathematics Standards adopted in 2012. The 2018 Spring results showed a proficiency gain of 3.2% in ELA and 3% in Mathematics.

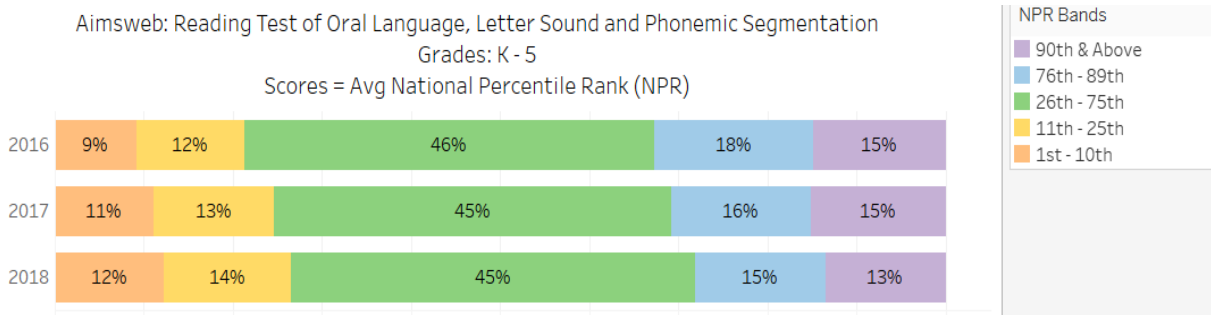
The Alaska Science Assessment was administered to students in grades four, eight and ten. It provided students the opportunity to show their understanding of Alaska's science standards, which were adopted in 2006.



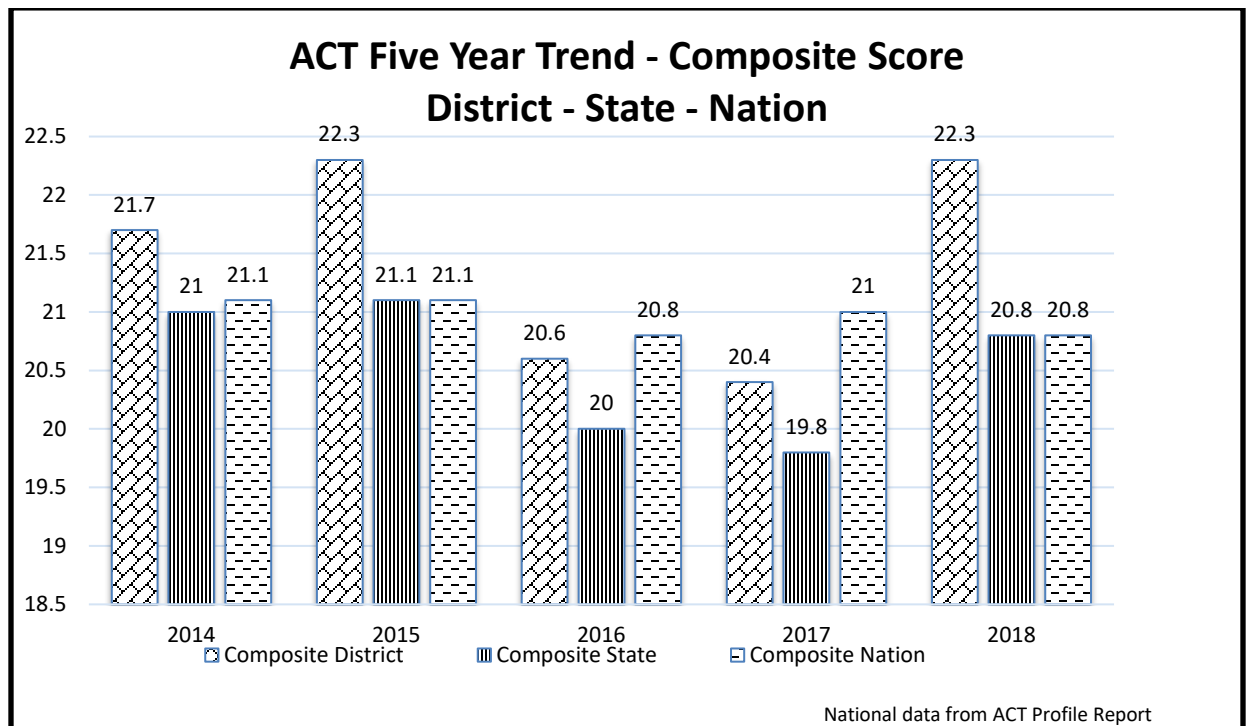
Performance Series - Performance Series is a nationally normed online computer-adaptive diagnostic assessment. The subjects available are Reading, Mathematics, Language Arts, Science, HS Algebra and HS Geometry. The assessment provides for more accurate student placement, diagnosis of instructional needs and measurement of student gains across reporting periods (Fall, Winter, Spring). As a district assessment, students in grades 6, 7 and 8 are required to test.



Aimsweb is a form of curriculum-based measurement (CBM), used for universal screening three times a year and progress monitoring in Grades K-5. As a district Assessment, these tests are given in Fall, Winter & Spring. The Bar Graphs show the percentage of students in each of the Spring Bands.

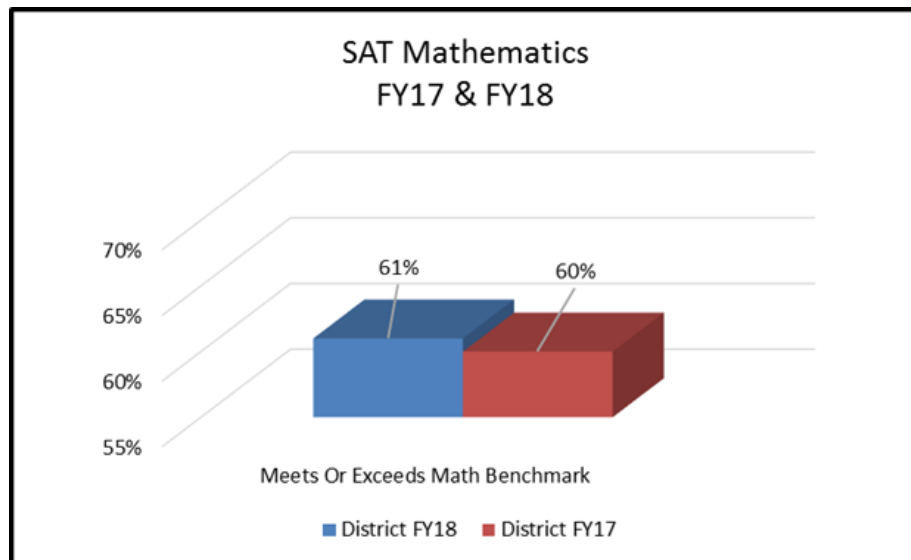
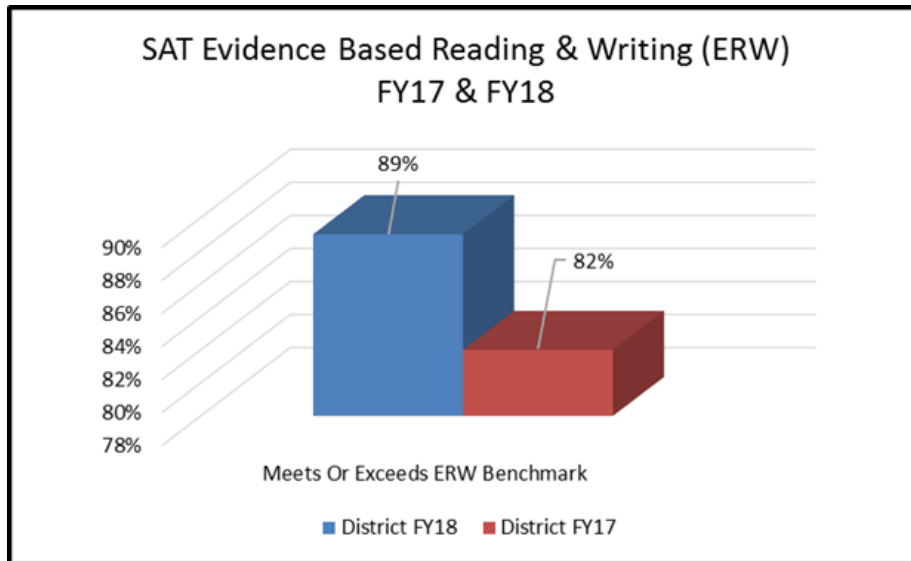


The ACT® test measures high school students' general educational development and predicts their ability to complete college-level work. The multiple-choice tests cover four skill areas: English, mathematics, reading, and science. The writing test, which is optional, measures skill in planning and writing a short essay.

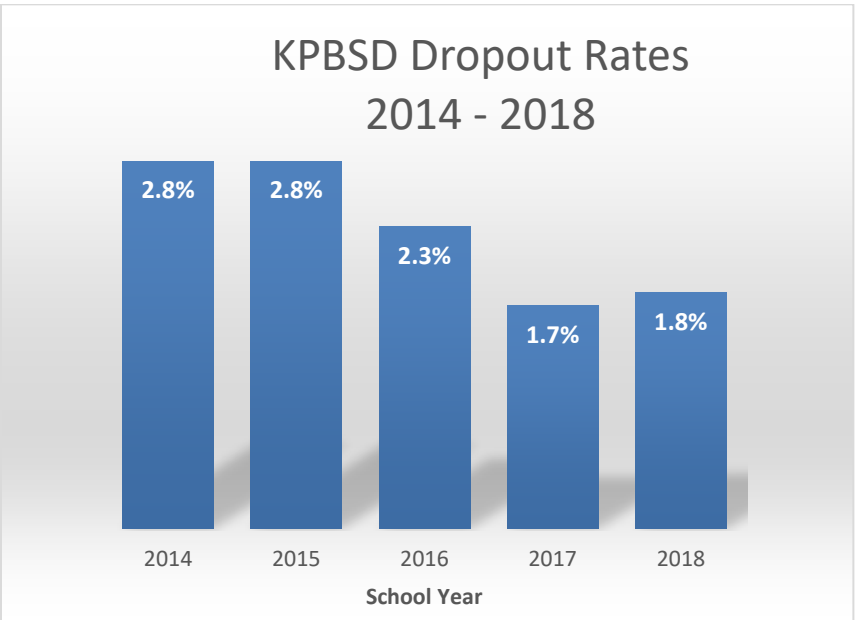
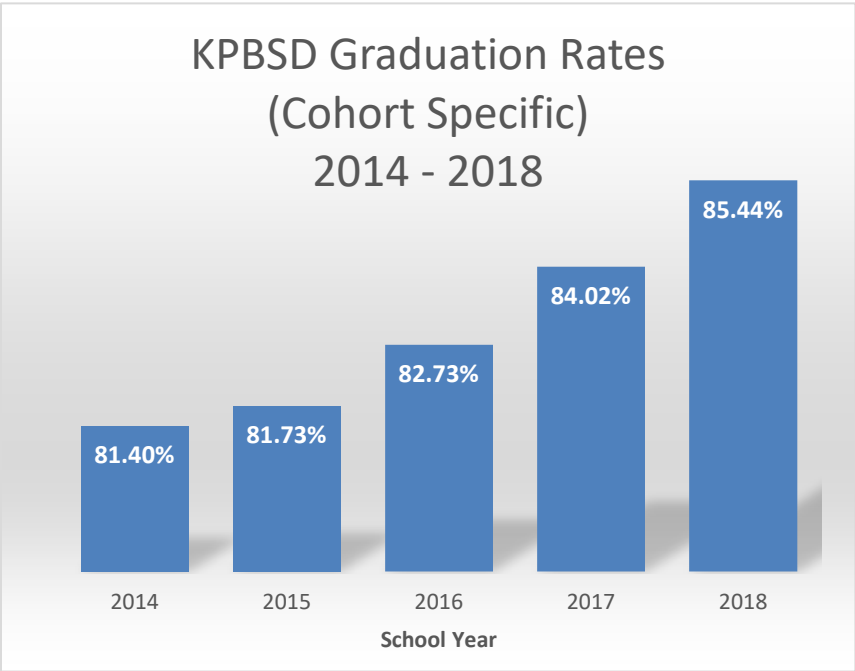


The SAT - In March of 2016, the new SAT test was released. The redesigned SAT provides more robust data and uses a two section score (Evidenced based Reading & Writing [EWR] and Math) and one composite score. As a result, 2017 will be the benchmark year for new SAT and reporting format.

The data below does not include State or National data as it was unavailable at the time of this report. However, the district data was available so the two charts below represent the percentage of tested district students who met or exceeded the SAT Benchmark in the Evidenced based reading & writing (ERW) or SAT Mathematics during FY17 and FY18.



Graduation Rate & Dropout Rate – Two measurements the district monitors and works to improve is the High School Graduation Rate and Secondary Schools Dropout Rate.



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 level funded for FY19 of \$49,738,432.
- 4) No 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**

			FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
			Actual	Actual	Actual	Budget	Budget	Estimate*	Estimate*	Estimate*
State Funding										
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,132.88	8,061.55	8,030.27	7,986.89	8,043.00	7,928.00	7,972.00	7,940.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,453.55	10,388.32	10,335.05	10,286.92	10,330.55	10,010.66	10,254.37	10,179.86
Step #3	District Cost Factor	AS 14.17.460	1.171	1.171	1.171	1.171	1.171	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		12,241.11	12,164.72	12,102.34	12,045.98	12,097.07	11,722.48	12,007.87	11,920.62
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		14,689.33	14,597.67	14,522.81	14,455.17	14,516.49	14,066.98	14,409.44	14,304.74
Step #4.5	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)		1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Total After Adjustment for High School Voc Ed Factor		14,909.67	14,816.63	14,740.65	14,672.01	14,734.24	14,277.98	14,625.58	14,519.32
Step #5	Special Education Intensive Services Factor (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	AS 17.17.420	2,093	2,327	2,470	2,574	2,587	2,587	2,587	2,587
	Total After Adjustment for Special Education Intensive Services		17,002.67	17,143.63	17,210.65	17,246.01	17,321.24	16,864.98	17,212.58	17,106.32
Step #6	Correspondence (Correspondence ADM * .90)	AS 14.17.430	625.49	653.45	679.10	652.36	661.50	677.70	622.80	593.10
	Total District Adjusted ADM		17,628.16	17,797.08	17,889.75	17,898.37	17,982.74	17,542.68	17,835.38	17,699.42
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,830	\$ 5,880	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930
Step #8	Basic Need		102,772,173	104,646,772	106,086,218	106,137,334	106,637,648	104,028,092	105,763,803	104,957,561
Step #9	Less Required Local Effort	AS 14.17.410 (b)(2)	23,612,200	24,357,876	24,777,280	26,824,174	27,203,358	27,203,358	27,203,358	27,203,357
Step #10	Regular State Aid		79,159,973	80,288,896	81,308,938	79,313,160	79,434,290	76,824,734	78,560,445	77,754,204
Step #10.5	Additional One-Time Funding		3,008,638	-	-	-	1,405,152	-	-	-
	Total State Contribution		82,168,611	80,288,896	81,308,938	79,313,160	80,839,442	76,824,734	78,560,445	77,754,204
	State Increase (decrease)From Prior Year		\$ 82,168,611	\$ (1,879,715)	\$ 1,020,042	\$ (1,995,778)	\$ 1,526,282	\$ (4,014,708)	\$ 1,735,711	\$ (806,242)
Local Contribution										
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 8,910,264,290	\$ 9,191,651,190	\$ 9,349,916,890	\$ 10,122,329,820	\$ 10,265,418,090	\$ 10,265,418,090	\$ 10,265,418,090	\$ 10,265,418,090
Step #2	Required Local Contribution	AS 14.17. 410.(b)(2)	23,612,200	24,357,876	24,777,280	26,824,174	27,203,358	27,203,358	27,203,358	27,203,358
Step #3	Additional Allowable Contribution	AS 14.17. 410.(c)(2)	24,394,458	24,134,251	24,465,664	24,477,453	24,592,836	25,592,836	25,592,836	25,592,836
Step #4	Local Cap Calculation		48,006,658	48,492,127	49,242,944	51,301,627	51,796,194	52,796,194	52,796,194	52,796,194
	Local Increase From Prior Year (assuming funding to maximum allowed)		\$ 6,859,713	\$ 485,469	\$ 750,817	\$ 2,058,683	\$ 494,567	\$ 1,000,000	\$ -	\$ -
	Actual Funding from Local Effort		\$ 44,000,000	\$ 48,238,432	\$ 48,238,432	\$ 49,738,432	\$ 49,738,432	\$ 49,738,432	\$ 49,738,432	\$ 49,738,432
	Difference Between Local Effort Allowed and Local Contribution		\$ (4,006,658)	\$ (253,695)	\$ (1,004,512)	\$ (1,563,195)	\$ (2,057,762)	\$ (3,057,762)	\$ (3,057,762)	\$ (3,057,762)

Assumptions:
- FY20, FY21 and FY22 based on no change in assessed valuation, other revenues or state funding formula from FY19

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 budget
for the Fiscal Year 2017-2018.

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



A handwritten signature in black ink, appearing to read 'Anthony N. Dragona'.

Anthony N. Dragona, Ed.D., RSBA
President

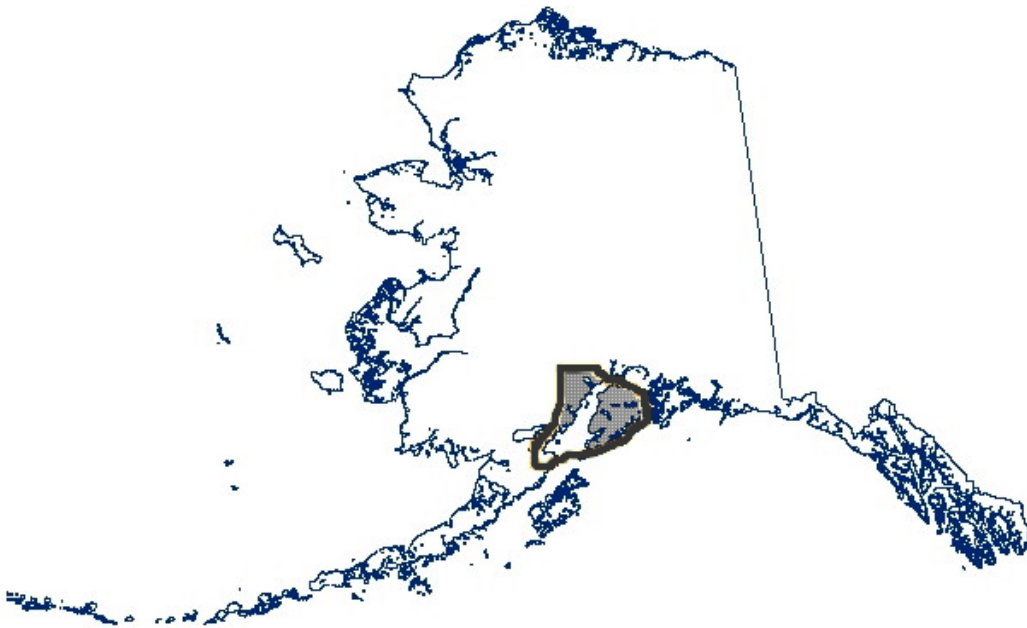
A handwritten signature in black ink, appearing to read 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**ORGANIZATIONAL
SECTION**



ORGANIZATIONAL SECTION

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 local share of the School District budget must be authorized by the Borough Assembly.

Mission Statement

The mission of the Kenai Peninsula Borough School District is to empower all learners to positively shape their futures.

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools; ranging in size from approximately 10 students to some with more than 500. Estimated enrollment for FY19 is 8,778 students, who live in and around in 21 communities. The District is 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 plane 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 PK-2, PK-5, PK-6, PK-8, PK-12, 3-6, 6-8, 7-8, 6-12 and 9-12 in 36 brick and mortar schools, 4 charter schools, 2 alternative high schools, a 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 2018 - 2019

Mrs. Penny Vadla, President
Mr. John Kelly, Vice President
Mr. Dan Castimore, Clerk
Mr. Mike Illg, Treasurer
Mr. Marty Anderson, Member
Ms. Debbie Cary, Member
Ms. Lynn Hohl, Member
Mr. Jason Tauriainen, Member
Mr. Tim Navarre, Member
Mr. Calvin Mitzel, Student Representative

Board of Education Goals

Board goals for FY19 were set at the August 6, 2018 board planning session. Board goals for FY19 are:

- 1) Advocate for a reliable education funding plan that meets the fiscal needs of the district by working with a wide variety of stakeholders, including local, state and federal decision makers.
- 2) Connect with a wide variety of stakeholders to strengthen positive relationships advocating for public education.
- 3) Support further development and implementation of the school climate and safety comprehensive plans.

District Goals

2017-2022 KPBSD Strategic Plan

Mission: Empower all learners to positively shape their futures.

Vision: KPBSD will inspire all learners to pursue their dreams in a rigorous, relevant and responsive environment.

Guiding Principles: Every KPBSD student will graduate prepared for their future. A strong, positive relationship with all students is the foundation of a quality education in KPBSD. A KPBSD diploma guarantees a student is ready for life, college, and career.

1. Ready for

- Life: KPBSD students will demonstrate life readiness skills by possessing resiliency, grit, and perseverance to achieve their goals with a growth mindset that empowers them to approach their future with confidence.
- College: KPBSD students will demonstrate college readiness by meeting rigorous academic indicators and/or post-secondary assessment scores.
- Career: KPBSD students will demonstrate career readiness by identifying a career interest and meeting employability/experiential benchmarks.

2. Rigor: *All Students will achieve high levels of academic growth*

- Students will learn in a performance-based instructional model.
- Student growth and success will be determined through multiple measures of learning.
- Students will have “accessible anywhere” curriculum without dependencies on particular technologies.

3. Relevance *Experience a personalized learning system*

- Students will learn in a flexible instructional model that is fluid and developmentally appropriate for all.
- Students will experience varied instructional strategies that target individual strengths and interests of each learner.
- Students will develop a personalized learner profile as demonstrated in their portfolio.
- Students will be given opportunities to develop healthy lifestyles and make healthy choices.

- Students will be provided instructional opportunities in partnership with parents and community that extend growth, exploration and learning beyond the classroom.

4. Responsive *Be immersed in a high quality instructional environment*

- Prioritize strong, positive relationships with all students to support their social and emotional needs.
- Teachers will utilize a repertoire of high-yield instructional strategies that are research-based, high quality instructional strategies, within the instructional environment.
- Develop a culture of continuous innovation within all schools across the district.
- Professional learning is embedded and ongoing, resulting in continuous growth and innovation.
- Develop a highly reliable and efficient organization through online/concurrent collaboration

District Administration and Management

**District Administration
2018-2019**

Mr. Sean Dusek, Superintendent
Mr. John O'Brien, Assistant Superintendent, Instruction
Mr. Dave Jones, Assistant Superintendent, Instructional Support
Mr. John Pothast, Director of Elementary & Secondary Education/Pupil Activity
Mr. Clayton Holland, Director of Pupil Services
Mr. Tim Vlasak, Director of K-12 Schools/Assessment/Curriculum
Ms. Elizabeth Hayes, Director of Finance
Mr. David May, Director of Planning & Operations
Dr. Christine Ermold, Director of Human Resources
Mr. Eric Soderquist, Director of Information Services

School Administration and Management

**School Administrators
2018-2019**

Aurora Borealis	Mr. Cody McCanna	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	Mr. William Hindman	Port Graham	Mr. Joshua Hinds
Homer Flex	Mr. Christopher Brown	Razdolna	Mr. Gregory Melvin
Homer High	Mr. Doug Waclawski	Redoubt	Mr. William Withrow
Homer Middle	Ms. Kari Dendurent	River City Academy	Ms. Dawn Edwards-Smith
Hope	Mr. Douglas Hayman	Seward High	Mr. Trevan Walker
K- Beach Elementary	Mr. Nate Crabtree	Seward Middle	Ms. Jenny Martin
Kachemak Selo	Mr. Michael Wojciak	Skyview Middle School	Mr. Sargeant Truesdell
Kaleidoscope Charter	Ms. Dawn Grimm	Soldotna Elementary	Mr. Austin Stevenson
Kenai Alternative	Mr. Loren Reese	Soldotna High	Mr. Phillip Graham
Kenai Central High	Mr. Alan Fields	Soldotna Montessori	Mr. John DeVolld
Kenai Middle	Mr. Vaughn Dosko	Sterling	Ms. Denise Kelly
Marathon School	Ms. Melissa Linton	Susan B. English	Mr. Joshua Hinds
McNeil Canyon	Mr. Peter Swanson	Tebughna	Mr. Michael Allen
Moose Pass	Mr. Douglas Hayman	Tustumena	Mr. Douglas Hayman
Mountain View	Mr. Karl Kircher	Voznesenka	Mr. Michael Wojciak
Nanwalek	Mr. Charles Crain	West Homer Elementary	Mr. Eric Waltenbaugh
Nikiski Middle/Senior	Mr. Dan Carstens	William H. Seward	Mr. Alan Haskins

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.

The District's maximum fund balance policy is mandated by Alaska Statute AS 14.17.505. This established that a District may not accumulate in a fiscal year an unreserved portion (as defined by 4AAC 09.130) of its year-end fund balance in its school operating budget that is greater than 10 percent of its expenditure for that fiscal year. The District's Board Policy on minimum fund balance states that the District should maintain a minimum committed fund balance in its General Fund of 3 percent of the subsequent year's budget expenditures and out-going transfers.

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 State of Alaska, the Kenai Peninsula Borough 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 for 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 to 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 287-301.

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 district’s 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 can 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 of 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. 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; the system require that funds be budgeted 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 school 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 26 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 phases began with building administrators submitting their enrollment forecasts in October 2017 for the FY19 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 8,778 students enrolled for FY19. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2017. It is important to note that in October 2017, the district OASIS student count reported 8,711.73 students enrolled, which was under the projection for FY18 of 8,781. That decrease in FY18 brought the total loss in enrollment to over 1,665 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2017. 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.

The initial budget was approved by the School Board on April 2, 2018. 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 local effort portion of the School District budget must be authorized by the Borough Assembly.

Implementation of the budget is effective on July 1, 2018, marking the beginning of fiscal year 2019, which will run through June 30, 2019.

FY19 Budget Development Calendar

August 2017						
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		

7th - Board Meeting

September 2017						
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 - Board Meeting in Homer

October 2017						
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 - Projected Enrollment Deadline for Schools to Report to District Office
 2nd - Start of 20-Day OASIS Count
 16th - Board Meeting
 17th - LYNC Meeting at Schools w/Community/Site Councils/Stakeholders
 27th - End of 20-Day OASIS Count

November 2017						
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 - Board Meeting
 5th - FY19 Projected Enrollment Report Due to DOEED
 10th - FY19 Staffing Projections and Site Budget Formulations Begin
 10th - FY18 Actual Enrollment Report Due to DOEED

December 2017						
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-12th - Senior Management Conducts Preliminary Budget Estimation
 4th - Enrollment Information Reported to Board
 4th - Revenue from Governor's Budget Reported to Board
 5th - Board Worksession - FY19 Budget Discussion

January 2018						
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			

15th - FY19 Preliminary Budget Information to Board

February 2018						
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			

5th - Board Meeting
 13th - Public Budget Forum, Seward High Library, 5:30 p.m.
 20th - Public Budget Forum, Homer High Library, 5:30 p.m.
 21st - Public Budget Forum, Soldotna High Library, 5:30 p.m.
 22nd - Public Budget Forum, KCHS Library, 5:30 p.m.

March 2018						
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 - School Board Meeting - FY19 Budget Recommendation

April 2018						
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 - School Board Meeting - Present Budget for Approval
 *3rd - Final KPBSD Budget Information to Borough Assembly

May 2018						
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		

7th - School Board Meeting - in Seward
 *1st - Ordinance Introduced at Borough Assembly (possible date)
 *15th - Borough Assembly Resolution (possible date)

June 2018						
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

4th - School Board Meeting
 *5th - Borough Assembly Ordinance Vote (possible date)

*Tentative dates that are subject to change. The Borough Assembly sets their 2019 meeting dates late in the calendar year, so meeting dates for 2019 are not available at this time.

The KPBSD School Board, in partnership with site councils, community members and District Administration act as the Budget Development Committee.

Alaska Statute Sec. 14.14.060. Relationship between the 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.

Revenue Budget

The revenue budget of \$141,545,488 based on the enrollment projection of 8,778 students; along with the use of general fund balance in the amount of \$1,430,222 totals \$142,975,710. State funding through the foundation formula for FY19 remains at the FY17 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$49,738,432 for FY19. A portion of the local effort is provided as In-Kind Services and this portion is projected at the same level as FY18 at \$10,854,635.

In FY19, the BSA remained at the FY17 level of \$5,930, additional funding was provided outside of the BSA, as a one-time amount of \$1,405,152 based on the district's average daily membership (ADM).

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. Costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase.

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 \$142,975,710 is based on the enrollment projection of 8,778 students and other consideration noted below.

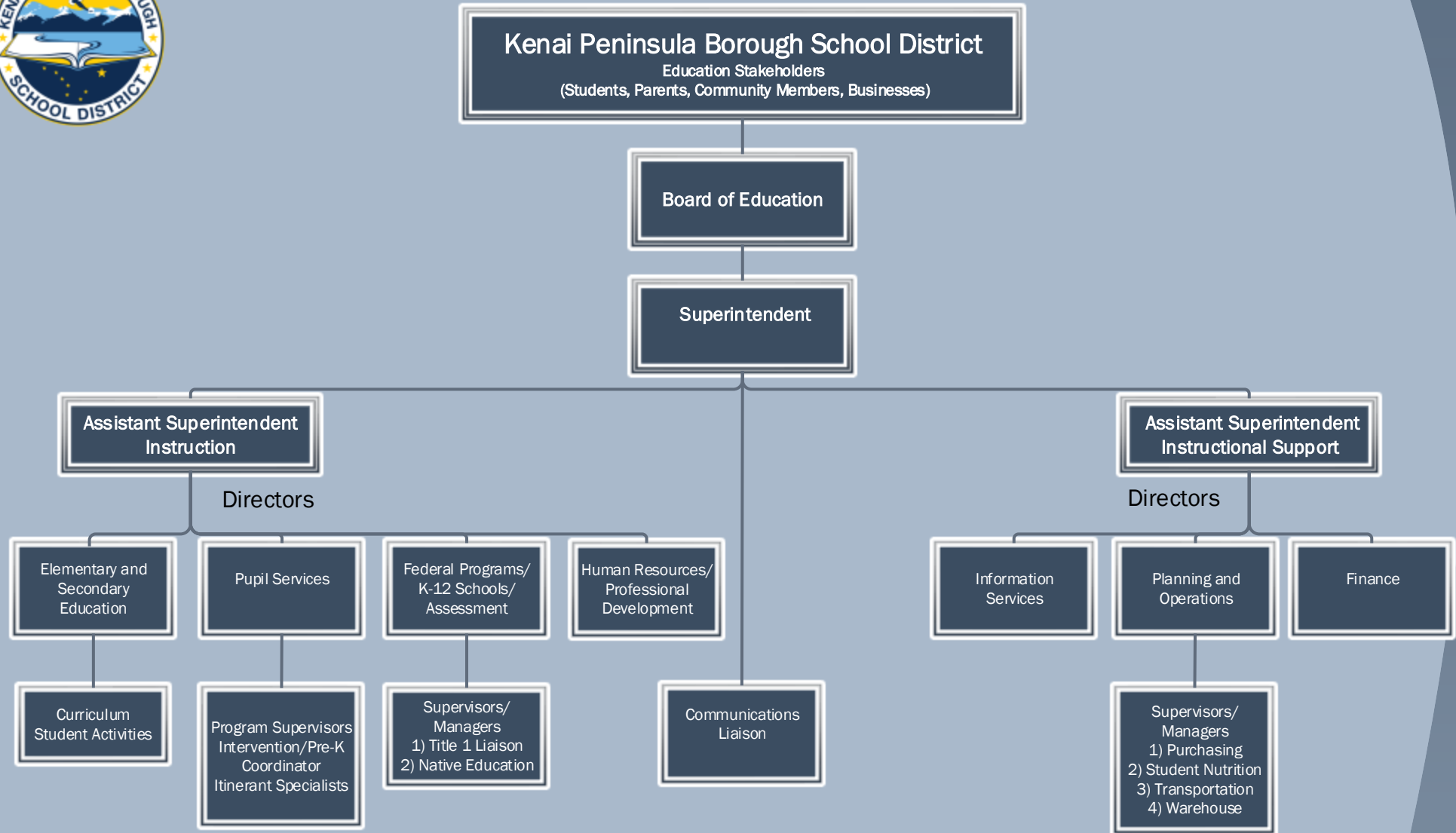
Accounts not under site administrator control include salary, benefit, and utility (water, sewer, garbage, electricity, fuel for heating, and telephone) accounts. These budgets were developed by district office staff.

The FY19 budget was developed based on the following significant elements:

- Collective bargaining began in January 2018 and agreements expired June 30, 2018. This budget was developed based on "Status Quo" with no changes to salaries, benefits and healthcare from prior agreements.
- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Reductions at District Office include 1.00 FTE Purchasing supervisor, and 1.00 Arts specialist for a total reduction of \$235,519.
- Additional reductions in travel, extra-curricular and supply budgets were made, these reductions totaled \$287,268.
- 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 costs comprise just over 80% of this budget.

- The FY19 Budget reflects employer-paid amount per covered employee of \$22,870. Because of high claims experience at the end of FY18, we may need to revise the amount per covered employee again. 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 17% of the budget and 21% of the total salary and benefit amount.

2018-2019 Organizational Chart



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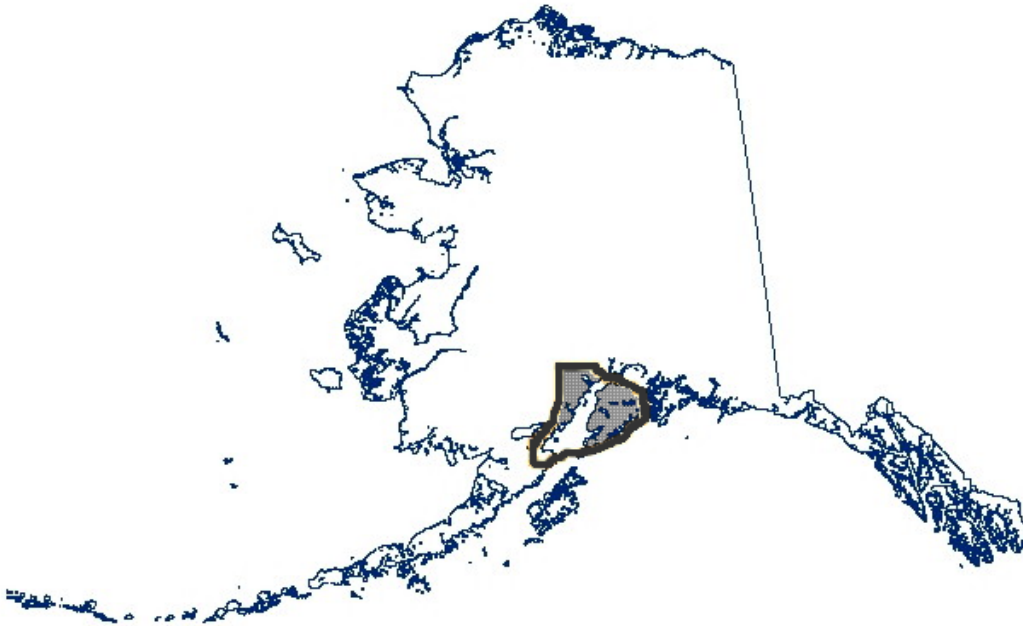
The Kenai Peninsula Borough School District Map



The Kenai Peninsula Borough School Board governs the Kenai Peninsula Borough School District and is comprised of nine members. The School Board generally meets at least once a month on Mondays, in the Assembly Chambers of the Borough Building located on Binkley Street in Soldotna, Alaska. The School Board holds their regularly scheduled meeting in Homer and Seward once each year. In addition, special meetings and work sessions are scheduled throughout the year.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



FINANCIAL SECTION

**FINANCIAL
SECTION**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 – 2019 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 286. 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 \$141,545,488 based on the enrollment projection of 8,778 students; along with the use of general fund balance in the amount of \$1,430,222 totals \$142,975,710. State funding through the foundation formula for FY19 remains at the FY17 BSA level of \$5,930.

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The FY19 budget was developed based on the following significant elements:

- Collective bargaining began in January 2018 and agreements expired June 30, 2018. This budget was developed based on "Status Quo" with no changes to salaries, benefits and healthcare from prior agreements.
- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
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- The FY19 Budget reflects employer-paid amount per covered employee of \$22,870. Because of high claims experience at the end of FY18, we may need to revise the amount per covered employee again. 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 17% of the budget and 21% of the total salary and benefit amount.
- Schools are staffed based on staffing formulas that fit their size and configuration.

Fund Balance

The District should maintain a minimum unassigned fund balance in its General Fund of 3 percent of the subsequent year's budget expenditures and out-going transfers. Board approval is required to go below 3 percent. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Replenishing deficiencies, when fund balance falls below the minimum 3 percent range, the District should replenish shortages/deficiencies using the budget strategies and timeframes described below.

The following budgetary strategies shall be utilized by the District to replenish funding deficiencies.

- The District will reduce recurring expenditures to eliminate any structural deficit or,
- The District will increase revenues or pursue other funding sources, or,
- Some combination of the two options above
- Replenishment of funds may occur over a multi-year period.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

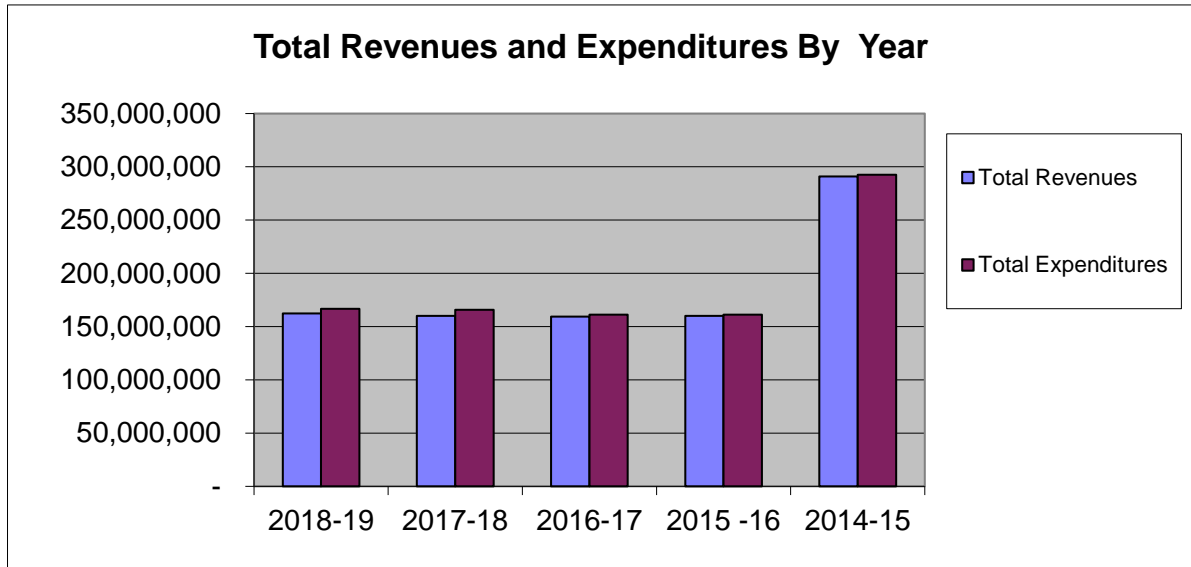
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2018-19
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2018-19	Budget 2017-18	Actual 2016-17	Actual 2015-16	Actual 2014-15
Revenues:							
Intergovernmental - Local	\$ 49,738,432	\$ 43,503	\$ 49,781,935	\$ 49,820,614	\$ 48,241,600	\$ 48,458,870	\$ 44,013,525
Intergovernmental - State	90,402,056	8,303,767	98,705,823	98,079,418	98,172,807	99,348,792	236,167,815
Intergovernmental - Federal	225,000	10,826,034	11,051,034	8,767,129	9,465,344	9,425,833	8,765,940
Food sales	-	635,000	635,000	739,500	609,409	648,542	637,595
E-Rate	700,000		700,000	700,000	751,344	1,088,548	287,658
Interest	300,000		300,000	300,000	83,033	623,325	421,928
Corporate Grants and User fees		35,000	35,000	286,019	154,144	-	89,114
Other revenues	180,000	75,000	255,000	215,000	217,447	442,422	589,757
Total Revenues	141,545,488	19,918,304	161,463,792	158,907,680	157,695,128	160,036,332	290,973,332
Other financing sources:							
Operating transfers in		950,000	950,000	1,100,000	1,755,072	1,200,000	1,300,000
Total other financing sources:	-	950,000	950,000	1,100,000	1,755,072	1,200,000	1,300,000
Total Revenues and Other Financing Sources	141,545,488	20,868,304	162,413,792	160,007,680	159,450,200	161,236,332	292,273,332
Expenditures:							
Instruction	65,689,259	8,932,582	74,621,841	71,788,709	67,655,239	68,954,021	153,282,907
Special Education - Instruction	21,662,447	2,383,556	24,046,003	23,456,620	23,003,405	22,477,371	39,901,135
Special Education Support Services - Student	5,507,377	-	5,507,377	5,935,584	5,632,111	5,523,880	12,031,526
Support Services - Student	4,854,267	-	4,854,267	4,799,846	4,685,498	4,829,934	8,417,273
Support Services - Instruction	3,331,830	76,014	3,407,844	3,259,541	2,946,477	3,355,331	6,436,525
School Administration	6,495,095	-	6,495,095	6,347,334	6,102,965	6,319,716	16,635,574
School Administration Support Services	5,306,203	6,116	5,312,319	5,178,017	5,366,431	5,648,777	6,000,353
District Administration	1,274,964	-	1,274,964	1,275,227	1,246,047	1,266,201	1,673,515
District Administration Support Services	5,940,494	305,068	6,245,562	6,290,963	6,091,360	6,367,538	7,198,837
Operations Maintenance of plant	19,891,361		19,891,361	21,292,202	22,230,492	22,221,887	24,591,509
Student Activities	2,072,413	32,500	2,104,913	2,230,741	2,208,189	2,048,424	3,983,318
Community services		44,500	44,500	46,500	21,330	39,961	38,992
Student Transportation		7,687,626	7,687,626	8,074,746	8,182,675	7,994,914	7,908,357
Food Service		4,276,013	4,276,013	4,790,743	4,017,147	4,226,123	4,450,480
Total Expenditures	142,025,710	23,743,975	165,769,685	164,766,773	159,389,366	161,274,078	292,550,301
Other Financing Uses:							
Operating transfers out	950,000	-	950,000	1,100,000	1,755,072	1,200,000	1,300,000
Total Expenditures and Other Financing Uses	142,975,710	23,743,975	166,719,685	165,866,773	161,144,438	162,474,078	293,850,301
Excess (Deficiency) of Revenues Over Expenditures	(1,430,222)	(2,875,671)	(4,305,893)	(5,859,093)	(1,694,238)	(1,237,746)	(1,576,969)
Fund Balances, Beginning of Year	12,368,350	1,705,769	14,074,119	19,933,212	21,627,450	22,865,196	24,442,165
Fund Balances, End of Year	\$ 10,938,128	\$ (1,169,902)	\$ 9,768,226	\$ 14,074,119	\$ 19,933,212	\$ 21,627,450	\$ 22,865,196

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2018 - 2019 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

General Fund

Fiscal Year 2018 - 19

With Comparative Totals for Prior Years

	<u>Budget 2018-19</u>	<u>Budget 2017-18</u>	<u>Actual 2016-17</u>	<u>Actual 2015-16</u>	<u>Actual 2014-15</u>
Revenues:					
Intergovernmental - Local	\$ 49,738,432	\$ 49,738,432	\$ 48,238,432	\$ 48,238,432	\$ 44,013,525
Intergovernmental - State	90,402,056	87,333,628	90,233,541	90,440,989	226,345,214
Intergovernmental - Federal	225,000	200,000	250,781	287,646	211,375
E-Rate	700,000	700,000	751,344	1,088,548	287,658
Earnings on Investments	300,000	300,000	83,033	623,325	326,758
Other Revenues	<u>180,000</u>	<u>180,000</u>	<u>193,157</u>	<u>139,324</u>	<u>399,614</u>
Total Revenues	<u>141,545,488</u>	<u>138,452,060</u>	<u>139,750,288</u>	<u>140,818,264</u>	<u>271,584,144</u>
Expenditures by Function:					
Instruction	65,689,259	63,273,488	63,321,865	64,270,148	148,723,548
Special Education - Instruction	21,662,447	20,521,472	20,397,333	20,210,405	37,637,162
Special Education Support Services - Student	5,507,377	5,935,584	5,632,111	5,523,880	12,031,526
Support Services - Student	4,854,267	4,607,633	4,481,777	4,593,706	8,396,634
Support Services - Instruction	3,331,830	3,107,126	2,894,528	3,309,975	6,387,960
School Administration	6,495,095	6,341,218	6,095,433	6,318,127	15,775,084
School Administration Support Services	5,306,203	5,168,003	5,341,910	5,625,356	5,958,303
District Administration	1,274,964	1,275,227	1,246,047	1,266,201	1,673,515
District Administration Support Services	5,940,494	5,943,538	5,860,459	6,144,561	6,915,804
Operations and Maintenance of plant	19,891,361	21,174,842	21,942,803	21,736,957	24,009,582
Student Activities	<u>2,072,413</u>	<u>2,190,505</u>	<u>2,095,965</u>	<u>1,998,548</u>	<u>3,922,351</u>
Total Expenditures	<u>142,025,710</u>	<u>139,538,636</u>	<u>139,310,231</u>	<u>140,997,864</u>	<u>271,431,469</u>
Other Financing Uses:					
Operating transfers out	<u>950,000</u>	<u>1,100,000</u>	<u>1,755,072</u>	<u>1,200,000</u>	<u>1,300,000</u>
Total Expenditures and Other Financing Uses	<u>142,975,710</u>	<u>140,638,636</u>	<u>141,065,303</u>	<u>142,197,864</u>	<u>272,731,469</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(1,430,222)</u>	<u>(2,186,576)</u>	<u>(1,315,015)</u>	<u>(1,379,600)</u>	<u>(1,147,325)</u>
Fund Balances, Beginning of Year	<u>12,368,350</u>	<u>14,554,926</u>	<u>15,869,941</u>	<u>17,249,541</u>	<u>18,396,866</u>
Fund Balances, End of Year	<u>\$ 10,938,128</u>	<u>\$ 12,368,350</u>	<u>\$ 14,554,926</u>	<u>\$ 15,869,941</u>	<u>\$ 17,249,541</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

General Fund

Fiscal Year 2018 - 19

With Comparative Totals for Prior Years

	<u>Budget 2018-19</u>	<u>Budget 2017-18</u>	<u>Actual 2016-17</u>	<u>Actual 2015-16</u>	<u>Actual 2014-15</u>
Revenues:					
Intergovernmental - Local	\$ 49,738,432	\$ 49,738,432	\$ 48,238,432	\$ 48,238,432	\$ 44,013,525
Intergovernmental - State	90,402,056	87,333,628	90,233,541	90,440,989	226,345,214
Intergovernmental - Federal	225,000	200,000	250,781	287,646	211,375
E-Rate	700,000	700,000	751,344	1,088,548	287,658
Earnings on Investments	300,000	300,000	83,033	623,325	326,758
Other Revenues	<u>180,000</u>	<u>180,000</u>	<u>193,157</u>	<u>139,324</u>	<u>399,614</u>
Total Revenues	<u>141,545,488</u>	<u>138,452,060</u>	<u>139,750,288</u>	<u>140,818,264</u>	<u>271,584,144</u>
Expenditures by Object:					
Certificated Salaries	51,302,428	50,600,335	49,835,789	50,570,601	50,854,835
Non-Certificated Salaries	18,000,738	18,044,827	18,775,791	18,840,247	18,194,608
Employee Benefits	46,865,449	42,811,744	44,866,693	45,536,308	175,725,151
Professional and Technical Services	1,915,093	2,758,166	2,194,185	1,286,496	1,213,712
Staff Travel	591,717	725,750	601,858	724,166	768,128
Student Travel	197,570	344,044	277,931	300,956	362,877
Utility Services	1,501,549	1,460,289	1,503,482	1,548,838	1,400,800
Energy Services	5,388,736	5,247,065	5,685,318	5,371,584	5,707,466
Other Purchased Services	9,709,636	11,293,832	10,611,643	10,582,656	10,071,173
Supplies, Materials, and Media	3,620,318	3,974,795	3,422,377	3,962,756	5,045,115
Other Expenses	1,996,142	846,732	22,149	88,646	17,077
Equipment	<u>936,334</u>	<u>1,431,057</u>	<u>1,513,015</u>	<u>2,184,610</u>	<u>2,070,527</u>
Total Expenditures	<u>142,025,710</u>	<u>139,538,636</u>	<u>139,310,231</u>	<u>140,997,864</u>	<u>271,431,469</u>
Other Financing Uses:					
Operating transfers out	<u>950,000</u>	<u>1,100,000</u>	<u>1,755,072</u>	<u>1,200,000</u>	<u>1,300,000</u>
Total Expenditures and Other Financing Uses	<u>142,975,710</u>	<u>140,638,636</u>	<u>141,065,303</u>	<u>142,197,864</u>	<u>272,731,469</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(1,430,222)</u>	<u>(2,186,576)</u>	<u>(1,315,015)</u>	<u>(1,379,600)</u>	<u>(1,147,325)</u>
Fund Balances, Beginning of Year	<u>\$ 12,368,350</u>	<u>\$ 14,554,926</u>	<u>\$ 15,869,941</u>	<u>17,249,541</u>	<u>18,396,866</u>
Fund Balances, End of Year	<u>\$ 10,938,128</u>	<u>\$ 12,368,350</u>	<u>\$ 14,554,926</u>	<u>\$ 15,869,941</u>	<u>\$ 17,249,541</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2018 - 2019
General Fund Revenue**

2014-15 Actual	2015-16 Actual	2016-17 Actual	Revenue Source	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% of Chg
\$ 9,682,871	\$ 10,329,871	\$ 10,655,015	Borough In-Kind	\$ 10,854,635	\$ 10,854,635	\$ 10,854,635	\$ -	-
34,330,654	37,908,561	37,583,417	Borough Appropriation	38,883,797	38,883,797	38,883,797	-	-
326,758	623,325	83,033	Earnings on Investments	300,000	300,000	300,000	-	-
287,658	1,088,548	751,344	E-Rate	700,000	700,000	700,000	-	-
32,700	28,750	24,700	Rentals	30,000	30,000	30,000	-	-
366,914	110,574	168,457	Other Revenues	150,000	150,000	150,000	-	-
<u>45,027,555</u>	<u>50,089,629</u>	<u>49,265,966</u>	Total Local Revenue	<u>50,918,432</u>	<u>50,918,432</u>	<u>50,918,432</u>	<u>-</u>	<u>-</u>
79,159,764	80,288,271	81,308,106	Foundation Program	79,228,895	79,432,887	80,839,442	1,406,555	2
10,396,146	1,307,280	1,035,088	PERS On-Behalf Payment	554,310	554,310	1,030,173	475,863	86
133,498,407	8,560,061	7,603,279	TRS On-Behalf Payment	7,059,734	7,059,734	8,244,717	1,184,983	17
282,259	285,377	287,068	Quality Schools	286,147	286,697	287,724	1,027	0
3,008,638	-	-	Other State Revenue	-	-	-	-	-
<u>226,345,214</u>	<u>90,440,989</u>	<u>90,233,541</u>	Total State Revenue	<u>87,129,086</u>	<u>87,333,628</u>	<u>90,402,056</u>	<u>3,068,428</u>	<u>4</u>
<u>211,375</u>	<u>287,646</u>	<u>250,781</u>	Medicaid	<u>200,000</u>	<u>200,000</u>	<u>225,000</u>	<u>25,000</u>	<u>13</u>
<u>211,375</u>	<u>287,646</u>	<u>250,781</u>	Total Federal Revenue	<u>200,000</u>	<u>200,000</u>	<u>225,000</u>	<u>25,000</u>	<u>13</u>
<u>271,584,144</u>	<u>140,818,264</u>	<u>139,750,288</u>	Total General Fund Revenue	<u>138,247,518</u>	<u>138,452,060</u>	<u>141,545,488</u>	<u>3,093,428</u>	<u>2</u>

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 Budget**

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

Actual Expenditures 2014-15	Actual Expenditures 2015-16	Actual Expenditures 2016-17	Current Appropriation 2017-18	Object	Description	Recommended 2018-19	Difference Between 2018-19 and Revised 2017-18 +/-	PCT +/-
\$ 169,069	\$ 140,750	\$ 145,725	\$ 155,000	3110	Superintendent	\$ 158,500	3,500	2.26
55,447	132,500	138,040	142,354	3120	Assistant Superintendent - Certified	144,489	2,135	1.50
4,088,300	4,069,804	3,956,837	4,131,452	3130	Principal/Assistant Principal	4,190,212	58,760	1.42
940,130	914,021	812,462	823,668	3140	Director/Coordinator - Certified	828,256	4,588	0.56
39,986,682	39,903,220	39,485,403	39,882,160	3150	Teachers	40,519,968	637,808	1.60
583,666	544,698	607,073	683,832	3161	Extra-Duty Compensation Certified	739,895	56,063	8.20
75,901	115,191	93,569	61,755	3162	Emolument	55,443	(6,312)	(10.22)
1,100	1,850	4,750	1,575	3163	Prep Time	-	(1,575)	(100.00)
560,412	467,231	447,454	467,849	3171	Substitute Certified w/Certificate	555,845	87,996	18.81
85,375	71,953	149,127	65,197	3172	Temporary Certified w/Certificate	2,500	(62,697)	(96.17)
288,384	401,716	386,917	348,666	3173	Long Term Substitute - Certified	175,140	(173,526)	(49.77)
3,750,343	3,579,871	3,394,229	3,630,611	3180	Specialists - Certified	3,700,230	69,619	1.92
270,027	227,795	214,204	206,216	3190	Leave - Certified	231,950	25,734	12.48
134,250	136,750	146,354	148,489	3211	Assistant Superintendent - Support	148,489	-	-
471,666	535,489	441,582	411,926	3212	Director/Coordinator Support	435,538	23,612	5.73
1,129,173	1,224,503	1,309,387	1,263,918	3220	Specialist - Nurse	1,270,635	6,717	0.53
5,536,988	5,772,405	5,739,489	5,549,028	3230	Tutors/Aides	5,755,885	206,857	3.73
6,130,327	6,215,334	6,014,521	6,105,618	3240	Support Staff	6,130,310	24,692	0.40
3,087,371	3,184,853	3,232,619	3,046,400	3250	Maintenance/Custodians	3,053,960	7,560	0.25
6,146	3,649	2,374	1,564	3272	Activity Bus Driver	-	(1,564)	(100.00)
337,460	357,000	312,643	319,881	3291	Substitute - Support	380,482	60,601	18.94
372,854	436,111	482,136	416,628	3292	Extra-Duty Compensation Support	330,077	(86,551)	(20.77)
26,600	29,609	81,983	17,708	3293	Long Term Substitute - Support	5,000	(12,708)	(71.76)
209,806	166,284	187,763	321,894	3294	Temporary Salaries - Support	107,148	(214,746)	(66.71)
74,625	62,785	101,508	85,290	3295	Overtime - Support	40,180	(45,110)	(52.89)
469,077	504,021	522,094	315,309	3296	Substitute Certified w/o Certificate	293,034	(22,275)	(7.06)
208,265	211,455	201,338	41,174	3300	Leave - Support	50,000	8,826	21.44
18,986,686	22,434,335	22,930,067	21,795,596	3511	Health Care Costs	23,998,540	2,202,944	10.11
114,000	113,312	112,036	113,840	3512	Life Insurance	101,156	(12,684)	(11.14)
75,181	49,408	56,298	97,481	3520	Unemployment Insurance	101,156	3,675	3.77
666,211	669,382	666,792	689,527	3541	FICA Medicare (TRS)	729,540	40,013	5.80
1,363,939	1,436,073	1,397,794	1,420,767	3542	FICA Contribution	1,427,330	6,563	0.46
6,203,227	6,187,965	6,111,975	6,216,660	3550	TRS Retirement	6,319,897	103,237	1.66
133,498,407	8,560,061	7,603,279	7,059,734	3559	TRS On-Behalf	8,244,717	1,184,983	16.79
3,691,531	3,804,969	3,751,884	3,669,634	3560	PERS Retirement	3,718,745	49,111	1.34
10,396,146	1,307,281	1,035,089	554,310	3569	PERS On-Behalf	1,030,173	475,863	85.85
729,823	973,522	1,201,479	1,194,195	3631	Worker's Compensation	1,194,195	-	-
1,036,513	1,041,480	2,038,130	2,590,727	4100	Professional-Technical Service	1,747,093	(843,634)	(32.56)
66,366	62,561	58,384	65,000	4121	In Kind Professional - Technical Audit	65,000	-	-
107,734	179,450	95,547	99,704	4140	Professional-Technical Legal	100,000	296	0.30
3,098	3,005	2,125	2,735	4150	Professional - Technical Medical	3,000	265	9.69
94,831	95,091	66,415	91,010	4201	Travel - Meals	76,547	(14,463)	(15.89)
255,295	221,748	183,621	235,285	4202	Travel - Mileage	206,967	(28,318)	(12.04)
418,002	407,327	351,822	399,454	4203	Travel - Other	308,203	(91,251)	(22.84)
362,877	300,956	277,931	344,044	4250	Student Travel	197,570	(146,474)	(42.57)
238,310	267,000	281,834	268,116	4310	Water And Sewage	261,385	(6,731)	(2.51)
141,842	145,416	141,385	147,844	4320	Garbage	139,264	(8,580)	(5.80)
50,227	47,793	37,186	47,977	4331	Postage	41,900	(6,077)	(12.67)
970,421	1,088,629	1,043,075	906,452	4332	Telephone	969,100	62,648	6.91
83,989	85,200	84,002	89,900	4350	In Kind Utilities	89,900	-	-
3,830,231	3,846,152	3,869,789	3,485,798	4360	Electricity	3,771,321	285,523	8.19
1,295,830	1,115,105	1,370,516	1,340,272	4370	Natural/Bottled Gas	1,228,579	(111,693)	(8.33)
497,416	325,127	361,010	420,995	4380	Fuel For Heating	388,836	(32,159)	(7.64)
20,044	17,884	12,444	23,075	4401	Freight Costs	10,850	(12,225)	(52.98)
474,108	431,976	365,856	653,934	4402	Purchased Service	(367,837)	(1,021,771)	(156.25)
108,150	112,608	114,352	118,063	4403	In Kind Custodial	118,063	-	-
7,366,727	7,509,321	7,822,761	7,967,751	4404	In Kind Maintenance	7,967,751	-	-
132,484	132,429	101,253	94,891	4408	Purchased Service - Copier	88,168	(6,723)	(7.08)
564,217	533,733	550,403	535,700	4410	Rental	(257,267)	(792,967)	(148.02)
275,044	491,547	282,827	480,693	4430	Repair & Maintenance Agreement	715,182	234,489	48.78
1,130,399	1,341,090	1,341,090	1,419,726	4450	Liability Insurance	1,419,726	-	-
-	12,068	20,658	-	4490	Student Accident Insurance	15,000	15,000	-
4,166,327	3,053,094	2,724,578	2,965,412	4501	Supplies	2,788,451	(176,961)	(5.97)
137,053	131,496	127,890	142,691	4502	Discretionary Material	150,293	7,602	5.33
716,943	733,142	527,844	829,907	4503	Software	651,449	(178,458)	(21.50)
(16,104)	17,060	16,558	-	4560	Inventory Adjustment	-	-	-
40,896	27,965	25,507	36,785	4580	Gas And Oil	30,125	(6,660)	(18.11)
33,600	33,300	33,600	33,600	4850	Stipends	33,600	-	-
98,946	98,304	90,001	938,611	4901	Other Expenses	2,085,873	1,147,262	122.23
122,854	138,485	102,275	204,626	4902	Career Development	210,798	6,172	3.02
31,627	31,944	24,867	31,405	4903	Professional Dues	32,545	1,140	3.63
375	590	375	-	4904	Physical Exam Reimbursement	-	-	-
12,707	8,999	1,930	6,000	4906	Moving Expenses	6,000	-	-
(283,032)	(222,976)	(230,899)	(367,510)	4950	Indirect Costs	(372,674)	(5,164)	-
690,091	584,780	106,193	143,873	5101	Equipment	30,799	(113,074)	(78.59)
1,380,436	1,599,830	1,406,822	1,287,184	5102	Equipment-Technology	905,535	(381,649)	(29.65)
1,300,000	1,200,000	1,755,072	1,100,000	5500	Transfer To Other	950,000	(150,000)	(13.64)
\$ 272,731,469	\$ 142,197,865	\$ 141,065,303	\$ 140,638,636		Fund Total	\$ 142,975,710	\$ 2,337,074	1.66

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 Budget**

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

Actual Expenditures 2014-15	Actual Expenditures 2015-16	Actual Expenditures 2016-17	Current Appropriation 2017-18	Description	Recommended 2018-19	Difference Between 2018-19 and Revised 2017-18 +(-)	PCT +/-
2,548,408	2,497,700	2,697,894	3,047,001	65 Aurora Borealis	2,760,651	(286,350)	(9)
1,441,193	1,518,718	1,387,364	1,504,853	31 Chapman	1,704,514	199,661	13
2,766,909	2,914,377	2,975,794	4,148,543	80 Connections Program	4,273,580	125,037	3
373,742	325,508	318,345	321,047	32 Cooper Landing	336,670	15,623	5
1,425,042	1,446,656	1,530,941	1,931,190	68 Fireweed Academy	1,667,522	(263,668)	(14)
563,932	554,372	553,698	583,756	66 Homer Flex	581,324	(2,432)	(0)
5,283,419	5,264,533	5,150,098	5,363,609	06 Homer High	5,530,108	166,499	3
2,319,867	2,497,490	2,478,588	2,457,032	13 Homer Middle	2,730,898	273,866	11
398,616	417,429	387,244	359,513	35 Hope	396,262	36,749	10
1,019,928	857,905	828,907	798,268	56 Kachemak Selo	797,129	(1,139)	(0)
3,290,076	3,460,549	3,540,179	3,763,009	63 Kaleidoscope Charter	3,447,991	(315,018)	(8)
3,747,666	4,071,099	4,210,750	4,123,115	48 K-Beach	4,116,752	(6,363)	(0)
1,077,342	1,161,160	1,310,493	1,295,340	67 Kenai Alternative	1,339,036	43,696	3
5,836,797	5,858,188	5,775,776	5,626,407	07 Kenai Central	5,740,837	114,430	2
3,838,852	3,994,365	4,206,643	4,094,519	11 Kenai Middle	4,092,678	(1,841)	(0)
77,739	77,830	68,828	67,038	15 Marathon School	67,153	115	0
1,626,787	1,471,674	1,428,619	1,464,667	47 McNeil Canyon	1,404,698	(59,969)	(4)
344,406	350,792	359,706	358,887	37 Moose Pass	321,567	(37,320)	(10)
4,433,564	4,652,345	4,811,666	4,899,188	51 Mountain View	5,145,805	246,617	5
1,330,118	1,410,452	1,365,661	1,318,357	34 Nanwalek	1,296,153	(22,204)	(2)
5,191,031	5,110,739	4,817,106	4,775,114	10 Nikiski Jr/Sr	4,885,853	110,739	2
3,447,578	3,589,739	3,678,994	3,533,368	52 Nikiski North Star	3,446,206	(87,162)	(2)
1,062,868	1,069,868	1,058,017	1,079,718	38 Nikolaevsk	1,006,110	(73,608)	(7)
2,031,755	2,196,051	2,072,810	1,862,121	02 Niniichik	1,915,443	53,322	3
2,415,299	2,517,535	2,582,118	2,787,087	33 Paul Banks	2,847,757	60,670	2
602,976	613,238	664,013	720,115	40 Port Graham	713,128	(6,987)	(1)
1,032,691	1,052,343	1,069,992	1,066,206	49 Razdolna	1,070,968	4,762	0
3,622,705	3,590,096	3,367,801	3,642,820	46 Redoubt	3,785,679	142,859	4
856,053	943,479	941,243	914,765	16 River City Academy	988,446	73,681	8
2,520,442	2,592,469	2,555,211	2,602,093	08 Seward High	2,620,475	18,382	1
1,586,041	1,684,054	1,749,326	1,707,779	14 Seward Middle	1,815,420	107,641	6
5,123,326	5,437,258	5,228,810	5,036,628	12 Skyview Middle	5,266,050	229,422	5
3,605,725	3,728,522	3,744,699	3,543,734	43 Soldotna Elem	3,513,429	(30,305)	(1)
7,059,469	7,109,632	7,049,438	6,798,065	09 Soldotna High	6,955,597	157,532	2
2,364,728	2,500,820	2,367,026	2,532,223	64 Soldotna Montessori Charter	2,427,969	(104,254)	(4)
2,282,762	2,255,693	2,710,218	2,619,108	17 Soldotna Prep	2,742,150	123,042	5
2,301,777	2,570,853	2,413,798	2,451,562	44 Sterling	2,413,754	(37,808)	(2)
1,128,469	1,016,984	889,398	851,979	03 Susan B. English	866,910	14,931	2
669,678	659,507	756,292	783,191	01 Tebughna	708,884	(74,307)	(9)
2,100,168	2,188,582	2,286,983	2,137,409	45 Tustumena	2,218,053	80,644	4
1,531,426	1,607,538	1,626,590	1,573,755	53 Voznesenka	1,439,297	(134,458)	(9)
3,203,395	3,315,458	3,228,712	2,981,906	50 West Homer	3,107,149	125,243	4
2,964,149	2,856,294	3,065,897	2,895,687	42 William H. Seward Elem	3,045,853	150,166	5
348,736	424,055	365,722	387,083	70 Board of Education	354,955	(32,128)	(8)
474,794	451,272	480,683	483,763	71 Superintendent	500,495	16,732	3
1,157,437	1,341,552	1,299,273	1,525,737	72 Asst Supt Instructional Services	1,509,349	(16,388)	(1)
333,280	490,532	457,165	534,843	73 Asst Supt Instruction	542,183	7,340	1
985,470	1,022,534	962,294	843,119	74 Director Fiscal Services	853,298	10,179	1
503,595	352,891	221,035	226,536	75 Planning and Operations	273,332	46,796	21
808,269	854,666	848,902	865,664	76 Purchasing/Warehouse	706,777	(158,887)	(18)
981,236	1,008,385	1,035,537	1,124,426	77 Director Human Resources	1,212,159	87,733	8
2,257,613	2,447,376	2,138,581	2,323,746	78 Director Information Services	2,482,160	158,414	7
1,006,888	898,352	933,835	892,905	79 E-Rate Program	678,759	(214,146)	(24)
4,312,172	4,009,131	3,922,435	4,308,419	81 Special Services	3,821,071	(487,348)	(11)
152,980,923	19,507,385	18,982,923	17,594,965	83 DW - Services	18,306,944	711,979	4
1,236,081	1,242,142	1,366,179	1,528,570	84 Elementary Ed/Curriculum	1,583,009	54,439	4
1,442,429	1,548,375	1,395,618	627,720	85 Secondary Ed/Pupil Activity	677,512	49,792	8
1,241,675	1,362,471	1,110,492	692,322	86 K-12/Assessment	1,103,690	411,368	59
211,954	226,851	232,943	257,046	87 DW - Health Services	369,299	112,253	44
-	-	-	-	96 Unallocated	448,810	448,810	-
<u>\$272,731,469</u>	<u>\$142,197,864</u>	<u>\$ 141,065,303</u>	<u>\$ 140,638,636</u>	Fund Total	<u>\$ 142,975,710</u>	<u>\$ 2,337,074</u>	2

Fund - 100 General Fund

	4100	4200	4220	4300	4350	4400	4450
LOCATION	Regular Instruction	Special Ed Instruction	Special Serv Students	Support Serv Pupils	Support Serv Instruction	School Administration	School Admin Support
65 Aurora Borealis Charter	2,051,597	97,293	33,213	56,922	-	140,597	137,768
31 Chapman Elem	992,204	108,177	71,555	91,780	23,418	126,566	88,986
80 Connections	4,128,157	125,723	-	-	-	-	-
32 Cooper Landing Elem/High	179,007	-	-	4,267	-	16,667	79,732
68 Fireweed Academy	1,038,521	131,120	64,002	34,382	33,769	134,176	88,813
62 Greatland Adventure Academy	-	-	-	-	-	-	-
66 Homer Flex	243,825	79,728	-	28,452	-	127,053	70,525
06 Homer High	2,403,540	860,071	93,150	359,119	88,238	323,318	225,888
13 Homer Middle	1,218,130	679,964	45,962	182,938	27,725	155,353	93,195
35 Hope Elem/High	212,880	-	-	4,442	-	18,697	82,349
56 Kachemak Selo Elem/High	474,963	38,388	-	19,923	-	71,068	75,111
63 Kaleidoscope Charter	2,442,108	183,226	118,746	69,840	86,842	148,286	157,324
48 K-Beach Elem	2,387,673	676,683	240,840	80,128	85,338	149,619	135,582
67 Kenai Alternative	593,365	309,898	27,273	41,772	-	144,903	80,571
07 Kenai Central High	2,827,924	546,550	45,249	379,284	91,529	321,953	268,926
11 Kenai Middle	2,118,699	735,039	72,413	208,902	86,329	239,831	135,075
15 Marathon School	63,403	-	-	-	-	-	3,750
47 McNeil Canyon	814,968	174,196	10,798	37,871	26,906	78,399	94,070
37 Moose Pass Elem	142,880	-	3,816	5,600	-	16,292	81,543
51 Mountain View Elem	2,481,969	1,380,502	267,239	67,408	121,399	279,975	159,170
34 Nanwalek Elem/High	501,115	246,469	20,428	21,621	-	85,062	218,720
10 Nikiski Middle/Senior	2,310,126	818,099	158,056	224,141	31,307	251,532	220,551
52 Nikiski North Star Elem	1,912,129	536,978	217,509	94,795	30,804	145,473	138,922
38 Nikolaevsk Elem/High	441,924	161,089	19,583	35,666	750	74,667	74,669
02 Ninilchik Elem/High	868,697	332,500	87,086	42,512	250	155,689	89,748
33 Paul Banks	1,173,669	922,439	176,264	94,395	26,758	146,520	85,605
40 Port Graham Elem/High	194,192	108,474	-	27,881	-	32,246	210,491
49 Razdolna Elem/High	702,814	57,581	10,798	20,054	300	69,322	73,886
46 Redoubt Elem	1,945,053	888,459	259,871	76,929	33,554	144,964	121,290
16 River City Academy	480,670	238,403	20,135	38,986	-	138,515	68,999
08 Seward High	1,028,284	455,229	19,117	174,956	28,807	167,791	173,536
14 Seward Middle	897,164	313,621	10,020	37,921	27,307	150,380	119,157
12 Skyview Middle	2,557,622	1,013,698	152,546	288,047	35,526	291,931	165,526
43 Soldotna Elem	1,578,443	1,021,301	270,862	60,812	28,015	147,881	124,259
09 Soldotna High	3,036,033	1,550,316	120,596	412,484	136,093	342,284	247,488
64 Soldotna Montessori	1,666,998	203,578	66,823	34,189	56,124	135,262	82,332
17 Soldotna Prep	1,094,483	615,498	74,831	239,627	26,294	151,341	143,353
44 Sterling Elem	1,144,394	576,652	142,324	94,495	23,117	143,290	84,483
03 Susan B English Elem/High	286,854	43,249	-	27,681	500	31,057	72,894
01 Tebughna School	237,800	66,705	6,466	7,617	-	66,965	115,152
45 Tustumena Elem	1,199,057	449,577	46,299	26,682	28,258	106,240	89,880
53 Voznesenka Elem/High	868,353	179,709	20,428	41,680	-	71,669	82,933
50 West Homer Elem	1,445,231	821,685	122,903	72,055	87,194	141,227	68,471
42 William H. Seward Elem	1,493,717	649,696	141,666	59,470	80,547	139,090	141,934
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	143,720	-	-	-	24,849	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	926,856	-	-	-	-	-	-
79 E-Rate & Technology	678,759	-	-	-	-	-	-
81 Special Services	127,295	1,808,349	1,810,520	-	74,907	-	-
83 Districtwide Services	6,060,660	1,456,535	437,990	351,876	209,664	671,944	233,546
84 Elementary Ed/Curriculum	821,825	-	-	-	761,184	-	-
85 Secondary Ed/Pupil Activity	180,994	-	-	86,046	343,563	-	-
86 K-12/Assessment	419,705	-	-	119,320	564,665	-	-
87 Nursing Services	-	-	-	369,299	-	-	-
92 Grants Instruction	-	-	-	-	-	-	-
96 Unallocated	448,810	-	-	-	-	-	-
	<u>65,689,259</u>	<u>21,662,447</u>	<u>5,507,377</u>	<u>4,854,267</u>	<u>3,331,830</u>	<u>6,495,095</u>	<u>5,306,203</u>

Fund - 100 General Fund

	4510 District Administration	4550 District Admin - Support	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
LOCATION						
65 Aurora Borealis Charter	-	87,696	141,610	13,955	-	2,760,651
31 Chapman Elem	-	-	182,622	19,206	-	1,704,514
80 Connections	-	-	16,630	3,070	-	4,273,580
32 Cooper Landing Elem/High	-	-	54,986	2,011	-	336,670
68 Fireweed Academy	-	52,971	89,768	-	-	1,667,522
62 Greatland Adventure Academy	-	-	-	-	-	-
66 Homer Flex	-	-	29,678	2,063	-	581,324
06 Homer High	-	-	918,302	258,482	-	5,530,108
13 Homer Middle	-	-	287,818	39,813	-	2,730,898
35 Hope Elem/High	-	-	75,606	2,288	-	396,262
56 Kachemak Selo Elem/High	-	-	115,113	2,563	-	797,129
63 Kaleidoscope Charter	-	109,531	132,088	-	-	3,447,991
48 K-Beach Elem	-	-	354,255	6,634	-	4,116,752
67 Kenai Alternative	-	-	138,717	2,537	-	1,339,036
07 Kenai Central High	-	-	992,452	266,970	-	5,740,837
11 Kenai Middle	-	-	445,337	51,053	-	4,092,678
15 Marathon School	-	-	-	-	-	67,153
47 McNeil Canyon	-	-	164,017	3,473	-	1,404,698
37 Moose Pass Elem	-	-	70,339	1,097	-	321,567
51 Mountain View Elem	-	-	380,652	7,491	-	5,145,805
34 Nanwalek Elem/High	-	-	190,177	12,561	-	1,296,153
10 Nikiski Middle/Senior	-	-	651,841	220,200	-	4,885,853
52 Nikiski North Star Elem	-	-	363,408	6,188	-	3,446,206
38 Nikolaevsk Elem/High	-	-	156,545	41,217	-	1,006,110
02 Ninilchik Elem/High	-	-	297,604	41,357	-	1,915,443
33 Paul Banks	-	-	219,310	2,797	-	2,847,757
40 Port Graham Elem/High	-	-	130,517	9,327	-	713,128
49 Razdolna Elem/High	-	-	133,376	2,837	-	1,070,968
46 Redoubt Elem	-	-	309,353	6,206	-	3,785,679
16 River City Academy	-	-	1,100	1,638	-	988,446
08 Seward High	-	-	400,145	172,610	-	2,620,475
14 Seward Middle	-	-	230,369	29,481	-	1,815,420
12 Skyview Middle	-	-	699,573	61,581	-	5,266,050
43 Soldotna Elem	-	-	275,889	5,967	-	3,513,429
09 Soldotna High	-	-	843,064	267,239	-	6,955,597
64 Soldotna Montessori	-	77,128	105,535	-	-	2,427,969
17 Soldotna Prep	-	-	391,030	5,693	-	2,742,150
44 Sterling Elem	-	-	200,180	4,819	-	2,413,754
03 Susan B English Elem/High	-	-	381,424	23,251	-	866,910
01 Tebughna School	-	-	203,862	4,317	-	708,884
45 Tustumena Elem	-	-	267,508	4,552	-	2,218,053
53 Voznesenka Elem/High	-	-	149,828	24,697	-	1,439,297
50 West Homer Elem	-	-	342,681	5,702	-	3,107,149
42 William H. Seward Elem	-	-	333,855	5,878	-	3,045,853
70 Board of Education	354,955	-	-	-	-	354,955
71 Office of Superintendent	500,495	-	-	-	-	500,495
72 Asst Supt Instructional Services	-	1,250,449	258,900	-	-	1,509,349
73 Asst Supt Instruction	357,581	-	-	16,033	-	542,183
74 Fiscal Services	-	853,298	-	-	-	853,298
75 Planning & Operations	-	223,813	49,519	-	-	273,332
76 Purchasing & Warehouse	-	610,552	96,225	-	-	706,777
77 Human Resources	-	962,951	249,208	-	-	1,212,159
78 Information Services	-	1,555,304	-	-	-	2,482,160
79 E-Rate & Technology	-	-	-	-	-	678,759
81 Special Services	-	-	-	-	-	3,821,071
83 Districtwide Services	61,933	156,801	7,369,345	346,650	950,000	18,306,944
84 Elementary Ed/Curriculum	-	-	-	-	-	1,583,009
85 Secondary Ed/Pupil Activity	-	-	-	66,909	-	677,512
86 K-12/Assessment	-	-	-	-	-	1,103,690
87 Nursing Services	-	-	-	-	-	369,299
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	-	-	-	-	-	448,810
	<u>1,274,964</u>	<u>5,940,494</u>	<u>19,891,361</u>	<u>2,072,413</u>	<u>950,000</u>	<u>142,975,710</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 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	\$ 887,549	\$ 48,100	\$ 437,709	\$ 12,500	\$ -	\$ 1,520	\$ -	\$ -	\$ 8,500	\$ 62,645	\$ 592,574	\$ 500	\$ 2,051,597
31 Chapman Elem.	662,510	4,088	312,061	-	-	-	-	-	1,597	11,948	-	-	992,204
80 Connections	1,179,195	364,681	812,244	50,000	27,687	5,000	40,500	-	282,535	1,184,101	1,214	181,000	4,128,157
32 Cooper Landing Elem.	88,346	25,474	63,025	-	-	-	-	-	198	1,964	-	-	179,007
68 Fireweed Academy	438,263	43,438	258,046	-	-	-	-	-	500	4,303	293,971	-	1,038,521
66 Homer Flex	157,541	1,186	80,875	-	-	-	-	-	313	3,910	-	-	243,825
06 Homer High	1,463,795	127,328	761,517	-	-	-	-	-	5,530	45,053	317	-	2,403,540
13 Homer Middle	785,505	21,774	392,192	-	-	-	-	-	2,338	16,321	-	-	1,218,130
35 Hope Elem./High	141,180	767	68,238	-	-	-	-	-	209	2,423	63	-	212,880
56 Kachemak Selo Elem./High	224,083	61,157	164,069	-	19,800	-	-	-	699	5,155	-	-	474,963
63 Kaleidoscope Charter	1,124,412	80,193	586,244	11,275	-	-	-	-	3,170	28,962	607,852	-	2,442,108
48 K-Beach Elem.	1,629,629	9,592	713,435	-	-	-	-	-	4,145	30,742	130	-	2,387,673
67 Kenai Alternative	382,446	2,358	158,800	40,000	-	-	-	-	679	9,082	-	-	593,365
07 Kenai Central High	1,829,021	64,715	879,471	-	-	-	-	-	7,073	46,894	750	-	2,827,924
11 Kenai Middle	1,420,840	23,361	641,273	-	-	-	-	-	3,904	28,916	405	-	2,118,699
15 Marathon	45,504	260	16,037	-	-	-	-	-	104	1,498	-	-	63,403
47 McNeil Canyon Elem.	550,464	3,139	250,277	-	-	-	-	-	1,211	9,877	-	-	814,968
37 Moose Pass Elem.	78,395	12,521	49,999	-	-	-	-	-	167	1,798	-	-	142,880
51 Mountain View Elem.	1,637,606	12,228	794,650	-	-	-	-	-	5,188	32,087	210	-	2,481,969
34 Nanwalek Elem/High	322,246	2,409	160,468	-	1,000	-	-	-	5,492	9,400	100	-	501,115
10 Nikiski Mid./Sr.	1,527,828	21,611	719,906	-	-	-	-	-	5,436	35,255	90	-	2,310,126
52 Nikiski North Star Elem.	1,275,063	8,213	594,075	-	-	-	-	-	3,570	30,953	255	-	1,912,129
38 Nikolaevsk Elem./High	288,107	1,652	144,161	-	-	-	-	-	1,002	7,002	-	-	441,924
02 Ninilchik Elem./High	524,147	57,529	274,110	-	-	-	-	-	1,846	11,065	-	-	868,697
33 Paul Banks Elem.	784,451	5,986	363,806	-	-	-	-	-	1,973	16,453	1,000	-	1,173,669
40 Port Graham Elem./High	123,245	949	63,384	-	1,000	-	-	-	2,126	3,388	100	-	194,192
49 Razzolna Elem./High	344,745	92,772	253,335	-	-	-	-	-	1,252	10,710	-	-	702,814
46 Redoubt Elem.	1,306,475	8,267	598,569	-	-	-	-	-	3,529	28,213	-	-	1,945,053
16 River City Academy	318,599	2,358	148,500	-	-	-	-	-	1,137	9,966	110	-	480,670
08 Seward High	604,081	77,951	325,714	-	-	-	-	-	2,402	18,136	-	-	1,028,284
14 Seward Middle	584,217	17,699	281,667	-	-	-	-	-	1,555	11,926	100	-	897,164
12 Skyview Middle	1,618,152	103,559	795,039	-	-	-	-	-	4,603	36,069	200	-	2,557,622
43 Soldotna Elem.	1,059,386	7,716	486,645	-	-	-	-	-	2,829	21,427	440	-	1,578,443
09 Soldotna High	1,968,788	53,241	945,900	-	-	-	-	-	8,388	59,541	175	-	3,036,033
64 Soldotna Montessori Charter	641,040	118,608	427,272	-	640	-	-	-	895	50,512	428,031	-	1,666,998
17 Soldotna Prep	736,094	4,018	331,778	-	-	-	-	-	2,869	19,724	-	-	1,094,483
44 Sterling Elem.	734,053	5,639	385,180	-	-	-	-	-	2,161	17,361	-	-	1,144,394
03 Susan B English	166,716	22,394	90,402	-	-	-	-	-	3,465	3,252	625	-	286,854
01 Tebughna School	161,972	931	68,928	-	1,000	-	-	-	1,803	3,166	-	-	237,800
45 Tustumena Elem.	814,763	4,818	363,558	-	-	-	-	-	1,837	14,081	-	-	1,199,057
53 Voznesenka Elem./High	471,571	99,931	284,930	-	-	-	-	-	1,513	10,408	-	-	868,353
50 West Homer Elem.	957,303	6,807	457,159	-	-	-	-	-	2,579	21,333	50	-	1,445,231
42 William H. Seward Elem.	988,018	7,260	473,683	-	-	-	-	-	2,881	21,775	100	-	1,493,717
73 Asst Supt Instruction	4,200	1,080	642	-	9,000	-	-	-	-	-	128,798	-	143,720
78 Information Services	-	273,482	172,624	-	36,450	-	228,300	-	201,000	15,000	-	-	926,856
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	678,759	678,759
81 Special Services	80,032	470	37,071	-	7,470	1,000	-	-	-	1,252	-	-	127,295
83 Districtwide Services	(80,890)	10,156	6,121,394	-	-	-	-	-	-	-	10,000	-	6,060,660
84 Elementary Ed/Curriculum	25,000	10,000	2,678	475,000	9,900	-	-	-	7,500	291,747	-	-	821,825
85 Secondary Ed/Pupil Activity	49,285	11,497	31,514	-	630	-	-	-	2,600	75,468	-	10,000	180,994
86 K-12/Assessment	-	321,946	96,311	-	-	-	-	-	-	1,448	-	-	419,705
96 Unallocated	292,850	-	155,960	-	-	-	-	-	-	-	-	-	448,810
Total	\$33,417,821	\$2,267,309	\$23,096,525	\$ 588,775	\$ 114,577	\$ 7,520	\$ 268,800	\$ -	\$ 606,303	\$2,383,710	\$ 2,067,660	\$ 870,259	\$65,689,259

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 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	\$ -	\$ 48,393	\$ 48,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,293
31 Chapman Elem.	74,343	-	33,509	-	-	-	-	-	325	-	-	108,177
80 Connections	89,385	420	35,693	-	-	-	-	-	225	-	-	125,723
68 Fireweed Academy	58,650	14,511	55,734	-	-	-	-	-	2,225	-	-	131,120
66 Homer Flex	31,027	17,483	31,105	-	-	-	-	-	113	-	-	79,728
06 Homer High	311,046	192,337	355,363	-	-	-	-	-	1,325	-	-	860,071
13 Homer Middle	203,748	197,497	276,844	-	-	-	-	-	1,875	-	-	679,964
35 Hope	-	-	-	-	-	-	-	-	-	-	-	-
56 Kachemak Selo Elem./High	25,501	-	12,797	-	-	-	-	-	90	-	-	38,388
63 Kaleidoscope	83,083	34,345	65,173	-	-	-	-	-	625	-	-	183,226
48 K-Beach Elem.	198,280	200,221	276,757	-	-	-	-	-	1,425	-	-	676,683
67 Kenai Alternative	126,328	69,929	113,303	-	-	-	-	-	338	-	-	309,898
07 Kenai Central High	327,273	27,689	189,463	-	-	-	-	-	2,125	-	-	546,550
11 Kenai Middle	373,046	101,097	257,971	-	-	-	-	-	2,925	-	-	735,039
47 McNeil Canyon Elem.	91,274	24,976	57,721	-	-	-	-	-	225	-	-	174,196
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	411,716	391,920	573,216	-	-	-	-	-	3,650	-	-	1,380,502
34 Nanwalek Elem./High	68,338	63,751	114,110	-	-	-	-	-	270	-	-	246,469
10 Nikiski Mid./Sr.	312,748	171,645	329,281	-	-	-	-	-	4,425	-	-	818,099
52 Nikiski North Star Elem.	182,751	137,239	215,813	-	-	-	-	-	1,175	-	-	536,978
38 Nikolaevsk Elem./High	72,678	27,689	60,397	-	-	-	-	-	325	-	-	161,089
02 Ninilchik Elem./High	135,999	69,929	126,122	-	-	-	-	-	450	-	-	332,500
33 Paul Banks Elem.	292,099	258,287	370,453	-	-	-	-	-	1,600	-	-	922,439
40 Port Graham Elem./High	29,579	34,965	43,840	-	-	-	-	-	90	-	-	108,474
49 Razdolna Elem./High	38,251	-	19,195	-	-	-	-	-	135	-	-	57,581
46 Redoubt Elem.	245,158	281,267	361,336	-	-	-	-	-	698	-	-	888,459
16 River City Academy	118,573	34,345	85,114	-	-	-	-	-	371	-	-	238,403
08 Seward High	141,335	116,984	196,494	-	-	-	-	-	416	-	-	455,229
14 Seward Middle	135,999	55,403	121,769	-	-	-	-	-	450	-	-	313,621
12 Skyview Middle	429,209	187,535	393,704	-	-	-	-	-	3,250	-	-	1,013,698
43 Soldotna Elem.	406,883	220,836	391,034	-	-	-	-	-	2,548	-	-	1,021,301
09 Soldotna High	501,833	423,780	622,094	-	-	-	-	-	2,609	-	-	1,550,316
64 Soldotna Montessori Charter	67,147	53,428	82,778	-	-	-	-	-	225	-	-	203,578
17 Soldotna Prep	210,743	157,079	245,751	-	-	-	-	-	1,925	-	-	615,498
44 Sterling Elem.	142,898	190,220	243,084	-	-	-	-	-	450	-	-	576,652
03 Susan B English	29,579	-	13,380	-	-	-	-	-	290	-	-	43,249
01 Tebughna School	29,324	10,008	27,260	-	-	-	-	-	113	-	-	66,705
45 Tustumena Elem.	136,301	128,824	183,777	-	-	-	-	-	675	-	-	449,577
53 Voznesenka Elem./High	79,567	35,147	64,770	-	-	-	-	-	225	-	-	179,709
50 West Homer Elem.	207,014	273,538	340,058	-	-	-	-	-	1,075	-	-	821,685
42 William H. Seward Elem.	275,256	124,324	247,916	-	-	-	-	-	2,200	-	-	649,696
81 Special Services	764,101	145,544	433,175	336,894	34,367	1,550	-	3,200	50,688	31,000	7,830	1,808,349
83 Districtwide Services	-	-	1,456,535	-	-	-	-	-	-	-	-	1,456,535
	<u>\$ 7,458,063</u>	<u>\$ 4,522,585</u>	<u>\$ 9,172,789</u>	<u>\$ 336,894</u>	<u>\$ 34,367</u>	<u>\$ 1,550</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 94,169</u>	<u>\$ 31,000</u>	<u>\$ 7,830</u>	<u>\$ 21,662,447</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4220 Special Education Support Services - Student

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
Location	Salaries	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses		
65 Aurora Borealis Charter	\$ 8,219	\$ 11,795	\$ 13,170	\$ -	\$ -	\$ -	\$ -	\$ 29	\$ -	\$ -	\$ 33,213
31 Chapman Elem.	48,455	-	22,942	-	-	-	-	158	-	-	71,555
68 Fireweed Academy	43,869	-	19,998	-	-	-	-	135	-	-	64,002
13 Homer Middle	31,116	-	14,745	-	-	-	-	101	-	-	45,962
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	63,305	-	29,642	-	-	-	-	203	-	-	93,150
35 Hope	-	-	-	-	-	-	-	-	-	-	-
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	-	-	-
63 Kaleidoscope Charter	62,957	-	22,730	32,524	-	-	-	535	-	-	118,746
48 K-Beach Elem.	121,748	33,405	85,286	-	-	-	-	401	-	-	240,840
67 Kenai Alternative	14,939	3,058	9,229	-	-	-	-	47	-	-	27,273
07 Kenai Central High	31,906	-	13,257	-	-	-	-	86	-	-	45,249
11 Kenai Middle	51,226	-	21,052	-	-	-	-	135	-	-	72,413
47 McNeil Canyon Elem.	7,425	-	3,350	-	-	-	-	23	-	-	10,798
37 Moose Pass Elem.	2,529	-	1,278	-	-	-	-	9	-	-	3,816
51 Mountain View Elem.	139,704	31,726	95,359	-	-	-	-	450	-	-	267,239
34 Nanwalek	13,829	-	6,554	-	-	-	-	45	-	-	20,428
10 Nikiski Mid./Sr.	57,464	43,685	56,756	-	-	-	-	151	-	-	158,056
52 Nikiski North Star Elem.	116,824	26,516	73,831	-	-	-	-	338	-	-	217,509
38 Nikolaevsk	13,090	-	6,448	-	-	-	-	45	-	-	19,583
02 Niniichik	60,021	-	26,885	-	-	-	-	180	-	-	87,086
33 Paul Banks Elem.	103,273	10,588	62,088	-	-	-	-	315	-	-	176,264
49 Razdolna	7,425	-	3,350	-	-	-	-	23	-	-	10,798
46 Redoubt Elem.	128,752	43,685	87,085	-	-	-	-	349	-	-	259,871
16 River City	13,571	-	6,519	-	-	-	-	45	-	-	20,135
14 Seward Middle	6,745	-	3,252	-	-	-	-	23	-	-	10,020
08 Seward High	13,691	-	5,392	-	-	-	-	34	-	-	19,117
12 Skyview Middle	105,163	-	47,068	-	-	-	-	315	-	-	152,546
43 Soldotna Elem.	111,820	60,556	98,173	-	-	-	-	313	-	-	270,862
09 Soldotna High	84,082	-	36,275	-	-	-	-	239	-	-	120,596
64 Soldotna Montessori Charter	47,548	-	19,153	-	-	-	-	122	-	-	66,823
17 Soldotna Prep	52,330	-	22,355	-	-	-	-	146	-	-	74,831
44 Sterling Elem.	100,261	-	41,793	-	-	-	-	270	-	-	142,324
01 Tebughna School	4,646	01	1,809	-	-	-	-	11	-	-	6,466
45 Tustumena Elem.	32,421	-	13,788	-	-	-	-	90	-	-	46,299
53 Voznesenka	13,829	-	6,554	-	-	-	-	45	-	-	20,428
50 West Homer Elem.	84,281	-	38,363	-	-	-	-	259	-	-	122,903
42 William H. Seward Elem.	58,176	27,069	56,227	-	-	-	-	194	-	-	141,666
81 Special Services	694,147	159,992	382,186	438,400	67,455	5,000	3,575	44,649	10,440	4,676	1,810,520
83 Districtwide Services	-	-	437,990	-	-	-	-	-	-	-	437,990
	<u>\$ 2,550,787</u>	<u>\$ 452,075</u>	<u>\$ 1,891,932</u>	<u>\$ 470,924</u>	<u>\$ 67,455</u>	<u>\$ 5,000</u>	<u>\$ 3,575</u>	<u>\$ 50,513</u>	<u>\$ 10,440</u>	<u>\$ 4,676</u>	<u>\$ 5,507,377</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 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	\$ -	\$ 33,912	\$ 22,210	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	56,922
31 Chapman Elem.	-	54,548	36,682	-	-	-	-	550	-	-	91,780
32 Cooper Landing Elem.	-	2,568	1,674	-	-	-	-	25	-	-	4,267
68 Fireweed Academy	-	21,110	13,072	-	-	-	-	200	-	-	34,382
66 Homer Flex	13,157	5,297	9,853	-	-	-	-	145	-	-	28,452
06 Homer High	136,245	93,920	124,538	-	-	-	-	4,338	78	-	359,119
13 Homer Middle	50,960	61,569	69,601	-	-	-	-	808	-	-	182,938
35 Hope Elem./High	-	2,568	1,674	-	-	-	-	200	-	-	4,442
56 Kachemak Selo Elem./High	14,022	-	5,665	-	-	-	-	236	-	-	19,923
63 Kaleidoscope	-	40,263	29,077	-	-	-	-	500	-	-	69,840
48 K-Beach Elem.	-	45,582	33,546	-	-	-	-	1,000	-	-	80,128
67 Kenai Alternative	15,963	11,417	14,347	-	-	-	-	45	-	-	41,772
07 Kenai Central High	140,588	96,709	139,237	-	-	-	-	2,750	-	-	379,284
11 Kenai Middle	62,277	63,231	81,969	-	-	-	-	1,425	-	-	208,902
47 McNeil Canyon Elem.	-	22,822	14,749	-	-	-	-	300	-	-	37,871
37 Moose Pass Elem.	-	3,420	2,155	-	-	-	-	25	-	-	5,600
51 Mountain View Elem.	-	35,717	30,591	-	-	-	-	1,100	-	-	67,408
34 Nanwalek Elem./High	13,157	931	7,188	-	-	-	-	345	-	-	21,621
10 Nikiski Mid./Sr.	60,522	76,502	85,692	-	-	-	-	1,425	-	-	224,141
52 Nikiski North Star Elem.	-	57,062	36,983	-	-	-	-	750	-	-	94,795
38 Nikolaevsk Elem./High	13,157	9,032	13,232	-	-	-	-	245	-	-	35,666
02 Ninilchik Elem./High	-	25,431	16,431	-	-	-	-	650	-	-	42,512
33 Paul Banks Elem.	-	57,062	36,983	-	-	-	-	350	-	-	94,395
40 Port Graham Elem./High	13,157	4,878	9,501	-	-	-	-	345	-	-	27,881
49 Razdolna Elem./High	14,022	-	5,894	-	-	-	-	138	-	-	20,054
46 Redoubt Elem.	-	43,505	32,924	-	-	-	-	500	-	-	76,929
16 River City Academy	18,837	7,435	12,469	-	-	-	-	245	-	-	38,986
08 Seward High	94,187	25,671	52,853	-	-	-	-	1,725	520	-	174,956
14 Seward Middle	-	22,822	14,749	-	-	-	-	350	-	-	37,921
12 Skyview Middle	94,187	87,595	105,190	-	-	-	-	1,075	-	-	288,047
43 Soldotna Elem.	-	36,516	23,596	-	-	-	-	700	-	-	60,812
09 Soldotna High	156,784	107,239	145,611	-	-	-	-	2,850	-	-	412,484
64 Soldotna Montessori Charter	-	20,667	13,396	-	-	-	-	126	-	-	34,189
17 Soldotna Prep	75,350	76,973	86,124	-	-	-	-	1,180	-	-	239,627
44 Sterling Elem.	-	57,062	36,983	-	-	-	-	450	-	-	94,495
03 Susan B English	13,157	4,878	9,501	-	-	-	-	145	-	-	27,681
01 Tebughna School	-	4,393	3,124	-	-	-	-	100	-	-	7,617
45 Tustumena Elem.	-	14,212	12,170	-	-	-	-	300	-	-	26,682
53 Voznesenka Elem./High	14,014	13,054	14,324	-	-	-	-	288	-	-	41,680
50 West Homer Elem.	-	43,408	28,147	-	-	-	-	500	-	-	72,055
42 William H. Seward Elem.	-	29,994	28,876	-	-	-	-	600	-	-	59,470
83 Districtwide Services	-	-	351,876	-	-	-	-	-	-	-	351,876
85 Secondary Ed/Pupil Activity	-	39,501	39,045	-	2,500	-	4,500	500	-	-	86,046
86 K-12/Assessment	64,189	336	27,485	-	25,380	-	-	930	-	1,000	119,320
87 Nursing Services	-	162,705	140,744	-	32,400	750	2,200	24,000	6,500	-	369,299
	<u>\$ 1,077,932</u>	<u>\$1,623,517</u>	<u>\$2,021,731</u>	<u>\$ -</u>	<u>\$ 60,280</u>	<u>\$ 750</u>	<u>\$ 6,700</u>	<u>\$ 55,259</u>	<u>\$ 7,098</u>	<u>\$ 1,000</u>	<u>\$ 4,854,267</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 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	Total
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	
31 Chapman Elem.	\$ -	\$ 10,763	\$ 11,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 23,418
68 Fireweed Academy	-	15,603	18,166	-	-	-	-	-	-	-	-	33,769
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	39,073	14,645	31,407	-	-	-	-	-	3,113	-	-	88,238
13 Homer Middle	-	12,105	13,620	-	-	-	-	-	2,000	-	-	27,725
63 Kaleidoscope Charter	33,574	17,011	35,744	-	-	-	-	-	513	-	-	86,842
48 K-Beach Elem.	36,974	14,645	31,106	-	-	-	-	-	2,613	-	-	85,338
07 Kenai Central High	36,974	13,639	30,803	-	-	-	-	-	10,113	-	-	91,529
11 Kenai Middle	36,974	13,639	30,803	-	-	-	-	-	4,913	-	-	86,329
47 McNeil Canyon Elem.	-	13,564	12,694	-	-	-	-	-	648	-	-	26,906
51 Mountain View Elem.	62,053	12,217	45,404	-	-	-	-	-	1,725	-	-	121,399
10 Nikiski Mid./Sr.	-	12,554	13,753	-	-	-	-	-	5,000	-	-	31,307
52 Nikiski North Star Elem.	-	15,822	14,732	-	-	-	-	-	250	-	-	30,804
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	750	-	-	750
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	250	-	-	250
33 Paul Banks Elem.	-	13,564	12,694	-	-	-	-	-	500	-	-	26,758
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46 Redoubt Elem.	-	15,822	14,732	-	-	-	-	-	3,000	-	-	33,554
08 Seward High	-	12,554	13,753	-	-	-	-	-	2,500	-	-	28,807
14 Seward Middle	-	12,554	13,753	-	-	-	-	-	1,000	-	-	27,307
12 Skyview Middle	-	14,645	14,381	-	-	-	-	-	6,500	-	-	35,526
43 Soldotna Elem.	-	13,204	12,811	-	-	-	-	-	2,000	-	-	28,015
09 Soldotna High	68,852	12,158	46,358	-	-	-	-	-	8,725	-	-	136,093
64 Soldotna Montessori Charter	-	26,293	29,831	-	-	-	-	-	-	-	-	56,124
17 Soldotna Prep	-	12,158	13,636	-	-	-	-	-	500	-	-	26,294
44 Sterling Elem.	-	10,378	11,739	-	-	-	-	-	1,000	-	-	23,117
03 Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45 Tustumena Elem.	-	13,564	12,694	-	-	-	-	-	2,000	-	-	28,258
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	39,395	15,214	31,622	-	-	-	-	-	963	-	-	87,194
42 William H. Seward Elem.	36,974	12,497	30,463	-	-	-	-	-	613	-	-	80,547
73 Asst Supt Instruction	20,000	-	1,849	3,000	-	-	-	-	-	-	-	24,849
81 Special Services	31,363	126	11,350	25,000	1,750	-	-	-	1,398	3,000	920	74,907
83 Districtwide Services	-	-	204,664	-	-	-	-	5,000	-	-	-	209,664
84 Elementary Ed/Curriculum	335,977	31,238	153,423	-	29,475	-	-	-	207,576	3,495	-	761,184
85 Secondary Ed/Pupil Activity	206,905	16,672	86,161	-	12,600	-	3,150	3,350	9,225	3,000	2,500	343,563
86 K-12/Assessment	141,202	102,858	113,355	15,000	18,000	-	6,500	52,250	110,000	3,500	2,000	564,665
	<u>\$ 1,126,290</u>	<u>\$ 501,706</u>	<u>\$ 1,119,356</u>	<u>\$ 43,000</u>	<u>\$ 61,825</u>	<u>\$ -</u>	<u>\$ 9,650</u>	<u>\$ 60,600</u>	<u>\$ 390,988</u>	<u>\$ 12,995</u>	<u>\$ 5,420</u>	<u>\$ 3,331,830</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 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	\$ 101,393	\$ -	\$ 37,379	\$ -	\$ 1,500	\$ -	\$ 225	\$ 100	\$ -	\$ 140,597
31 Chapman Elem.	92,853	336	31,372	-	1,125	-	180	700	-	126,566
32 Cooper Landing Elem.	11,301	42	3,811	-	1,350	-	23	140	-	16,667
68 Fireweed Academy	96,214	-	36,637	-	1,100	-	225	-	-	134,176
66 Homer Flex	89,017	420	35,327	-	1,350	-	225	714	-	127,053
06 Homer High	232,865	840	78,071	-	8,550	-	950	2,042	-	323,318
13 Homer Middle	113,963	420	38,681	-	1,350	-	225	714	-	155,353
35 Hope Elem./High	11,151	42	3,811	-	2,970	-	23	700	-	18,697
56 Kachemak Selo Elem./High	50,703	210	18,407	-	935	-	113	700	-	71,068
63 Kaleidoscope Charter	109,414	-	38,447	-	-	-	425	-	-	148,286
48 K-Beach Elem.	108,277	420	37,868	-	1,350	-	225	1,479	-	149,619
67 Kenai Alternative	105,224	420	37,645	-	675	-	225	714	-	144,903
07 Kenai Central High	234,376	840	78,859	-	5,850	-	600	1,428	-	321,953
11 Kenai Middle	177,795	630	58,965	-	675	-	338	1,428	-	239,831
47 McNeil Canyon Elem.	56,817	210	19,209	-	1,350	-	113	700	-	78,399
37 Moose Pass Elem.	11,151	42	3,811	-	1,125	-	23	140	-	16,292
51 Mountain View Elem.	201,885	840	74,281	-	900	-	450	1,619	-	279,975
34 Nanwalek Elem./High	60,922	336	19,324	-	3,600	-	180	700	-	85,062
10 Nikiski Mid./Sr.	184,934	630	59,702	-	4,500	-	338	1,428	-	251,532
52 Nikiski North Star Elem.	105,600	420	37,628	-	900	-	225	700	-	145,473
38 Nikolaevsk Elem./High	51,807	210	18,563	-	3,150	-	223	714	-	74,667
02 Ninilchik Elem./High	112,880	420	38,525	-	2,925	-	225	714	-	155,689
33 Paul Banks Elem.	105,998	420	37,827	-	1,350	-	225	700	-	146,520
40 Port Graham Elem./High	20,763	84	7,404	-	3,600	-	45	350	-	32,246
49 Razdolna Elem./High	49,203	210	18,407	-	675	-	113	714	-	69,322
46 Redoubt Elem.	104,761	420	37,508	-	1,350	-	225	700	-	144,964
16 River City Academy	100,423	420	36,672	-	675	-	225	100	-	138,515
08 Seward High	122,213	420	39,719	-	4,500	-	225	714	-	167,791
14 Seward Middle	110,142	420	38,133	-	900	-	225	560	-	150,380
12 Skyview Middle	212,907	840	75,501	-	675	-	450	1,558	-	291,931
43 Soldotna Elem.	107,439	420	37,747	-	1,350	-	225	700	-	147,881
09 Soldotna High	252,728	840	80,769	-	5,850	-	450	1,647	-	342,284
64 Soldotna Montessori Charter	96,896	-	36,735	-	806	-	225	600	-	135,262
17 Soldotna Prep	111,409	420	38,387	-	900	-	225	-	-	151,341
44 Sterling Elem.	103,545	420	37,190	-	1,350	-	225	560	-	143,290
03 Susan B English	18,999	84	7,079	-	4,500	-	45	350	-	31,057
01 Tebughna School	43,748	210	17,694	-	4,500	-	113	700	-	66,965
45 Tustumena Elem.	77,058	294	26,680	-	1,350	-	158	700	-	106,240
53 Voznesenka Elem./High	50,461	210	18,371	-	1,800	-	113	714	-	71,669
50 West Homer Elem.	101,492	420	37,040	-	1,350	-	225	700	-	141,227
42 Williams H. Seward Elem.	99,498	420	36,897	-	1,350	-	225	700	-	139,090
83 Districtwide Services	-	-	671,944	-	-	-	-	-	-	671,944
	<u>\$ 4,210,225</u>	<u>\$ 14,700</u>	<u>\$2,144,027</u>	<u>\$ -</u>	<u>\$ 86,061</u>	<u>\$ -</u>	<u>\$ 9,741</u>	<u>\$ 30,341</u>	<u>\$ -</u>	<u>\$ 6,495,095</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	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	\$ 76,201	\$ 54,767	\$ -	\$ 3,000	\$ 1,800	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 137,768
31 Chapman Elem.	49,717	37,604	-	-	1,000	-	200	465	-	88,986
32 Cooper Landing Elem.	30,277	29,055	-	-	20,200	-	200	-	-	79,732
68 Fireweed Academy	49,013	37,550	-	500	1,500	-	250	-	-	88,813
66 Homer Flex	32,784	29,806	-	-	7,050	250	635	-	-	70,525
06 Homer High	114,950	91,211	-	-	18,700	-	650	377	-	225,888
13 Homer Middle	50,688	37,894	-	-	1,000	-	3,000	613	-	93,195
35 Hope Elem./High	36,782	31,004	-	-	14,450	-	50	63	-	82,349
56 Kachemak Selo Elem./High	36,782	31,004	-	1,800	5,250	-	200	75	-	75,111
63 Kaleidoscope Charter	78,857	64,567	-	-	1,900	2,000	10,000	-	-	157,324
48 K-Beach Elem.	67,613	54,319	-	-	10,250	-	3,400	-	-	135,582
67 Kenai Alternative	37,463	33,933	-	-	8,750	-	275	150	-	80,571
07 Kenai Central High	134,374	108,384	-	-	18,900	-	4,350	2,918	-	268,926
11 Kenai Middle	74,263	56,312	-	-	2,500	-	1,250	750	-	135,075
15 Marathon School	-	-	-	-	3,750	-	-	-	-	3,750
47 McNeil Canyon Elem.	49,717	37,604	-	-	6,050	-	699	-	-	94,070
37 Moose Pass Elem.	35,547	30,633	-	-	15,200	-	50	113	-	81,543
51 Mountain View Elem.	79,670	69,287	-	-	1,500	-	8,636	77	-	159,170
34 Nanwalek Elem/High	32,784	29,806	-	-	150,200	-	1,250	4,680	-	218,720
10 Nikiski Mid./Sr.	114,154	90,972	-	-	11,500	-	1,000	2,925	-	220,551
52 Nikiski North Star Elem.	72,160	55,682	-	-	10,300	-	600	180	-	138,922
38 Nikolaevsk Elem./High	36,782	31,004	-	-	5,500	-	600	783	-	74,669
02 Ninilchik Elem./High	49,717	37,604	-	-	1,700	-	250	477	-	89,748
33 Paul Banks Elem.	42,032	35,301	-	-	7,700	-	500	72	-	85,605
40 Port Graham Elem./High	29,121	28,710	-	-	150,200	-	900	1,560	-	210,491
49 Razdolna Elem./High	36,782	31,004	-	-	5,500	-	600	-	-	73,886
46 Redoubt Elem.	65,179	53,590	-	-	1,000	-	1,000	521	-	121,290
16 River City Academy	36,782	31,003	-	-	200	-	750	264	-	68,999
08 Seward High	68,539	54,596	-	-	48,000	-	1,000	1,401	-	173,536
14 Seward Middle	43,507	33,015	-	-	40,500	-	500	1,635	-	119,157
12 Skyview Middle	87,234	71,553	-	-	3,500	-	2,500	739	-	165,526
43 Soldotna Elem.	67,613	54,320	-	-	1,500	-	750	76	-	124,259
09 Soldotna High	131,396	107,492	-	-	4,500	-	3,500	600	-	247,488
64 Soldotna Montessori Charter	45,328	35,554	-	-	950	-	500	-	-	82,332
17 Soldotna Prep	75,109	62,244	-	-	1,500	-	4,500	-	-	143,353
44 Sterling Elem.	42,032	35,301	-	-	5,500	-	1,500	150	-	84,483
03 Susan B English	30,277	29,055	-	-	10,700	-	500	2,362	-	72,894
01 Tebughna School	34,024	30,178	-	-	45,550	-	500	4,900	-	115,152
45 Tustumena Elem.	49,717	37,604	-	-	1,500	-	750	309	-	89,880
53 Voznesenka Elem./High	42,032	35,301	-	-	5,300	-	300	-	-	82,933
50 West Homer Elem.	33,276	32,680	-	-	1,500	-	1,015	-	-	68,471
42 William H. Seward Elem.	65,179	53,590	-	-	20,300	-	2,500	365	-	141,934
83 DistictWide Services	-	233,546	-	-	-	-	-	-	-	233,546
96 Unallocated	-	-	-	-	-	-	-	-	-	-
	<u>\$2,365,454</u>	<u>\$2,165,639</u>	<u>\$ -</u>	<u>\$ 5,300</u>	<u>\$ 674,350</u>	<u>\$ 3,250</u>	<u>\$ 62,610</u>	<u>\$ 29,600</u>	<u>\$ -</u>	<u>\$ 5,306,203</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 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	\$ -	\$ 37,937	\$ 91,328	\$ 100,000	\$ 40,095	\$ 200	\$ 18,800	\$ 4,095	\$ 33,600	\$ 28,900	\$ -	\$ 354,955
71	Office Of Superintendent	165,974	129,809	118,797	16,500	22,815	15,750	6,550	16,800	-	7,500	-	500,495
73	Asst Supt Instruction	154,489	61,245	84,597	39,900	2,250	2,750	4,550	3,800	-	4,000	-	357,581
83	DistictWide Services	-	-	61,933	-	-	-	-	-	-	-	-	61,933
		<u>\$ 320,463</u>	<u>\$ 228,991</u>	<u>\$ 356,655</u>	<u>\$ 156,400</u>	<u>\$ 65,160</u>	<u>\$ 18,700</u>	<u>\$ 29,900</u>	<u>\$ 24,695</u>	<u>\$ 33,600</u>	<u>\$ 40,400</u>	<u>\$ -</u>	<u>\$ 1,274,964</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4300	4400	4450	4500	4900	4950	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Insurance Premiums	Supplies & Materials	Other Expenses	Indirect Costs	Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,696	\$ -	\$ 87,696
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	52,971	-	52,971
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	109,531	-	109,531
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	77,128	-	77,128
71 Office Of Superintendent	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Asst Supt Instructional Svcs	3,500	221,103	111,804	-	7,200	5,050	22,550	867,505	7,500	4,237	-	-	1,250,449
74 Fiscal Services	-	576,964	354,634	65,000	17,100	14,000	10,100	-	10,000	5,500	(200,000)	-	853,298
75 Planning & Operations	-	132,032	73,771	2,600	7,110	300	700	-	4,300	3,000	-	-	223,813
76 Purchasing & Warehouse	-	431,404	305,277	-	5,922	2,049	12,050	-	46,450	1,100	(200,000)	6,300	610,552
77 Human Resources	137,610	337,394	254,973	202,000	39,015	7,100	22,550	-	13,809	44,500	(100,000)	4,000	962,951
78 Information Services	3,500	719,497	397,265	49,500	9,000	7,000	414,792	-	120,450	3,300	(200,000)	31,000	1,555,304
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	156,801	-	-	-	-	-	-	-	-	-	156,801
	<u>\$ 144,610</u>	<u>\$2,418,394</u>	<u>\$ 1,654,525</u>	<u>\$ 319,100</u>	<u>\$ 85,347</u>	<u>\$ 35,499</u>	<u>\$ 482,742</u>	<u>\$ 867,505</u>	<u>\$ 202,509</u>	<u>\$ 61,637</u>	<u>\$ (372,674)</u>	<u>\$ 41,300</u>	<u>\$ 5,940,494</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 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	\$ 39,222	\$ 34,488	\$ -	\$ 2,900	\$ 37,000	\$ 18,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 141,610
31 Chapman Elem.	44,042	35,903	-	11,335	88,392	250	-	2,700	-	-	182,622
80 Connections	8,042	8,088	-	-	-	-	-	500	-	-	16,630
32 Cooper Landing Elem.	14,790	15,785	-	3,105	19,956	250	-	1,100	-	-	54,986
68 Fireweed Academy	12,332	11,587	-	2,000	-	55,000	-	5,000	-	3,849	89,768
66 Homer Flex	9,104	8,402	-	2,894	8,153	25	-	1,100	-	-	29,678
06 Homer High	190,536	159,268	-	57,549	484,026	1,000	-	25,923	-	-	918,302
13 Homer Middle	83,046	70,295	-	8,084	118,211	250	-	7,932	-	-	287,818
35 Hope Elem./High	14,259	15,627	-	-	44,133	250	-	1,337	-	-	75,606
56 Kachemak Selo Elem./High	21,389	23,439	-	2,687	16,318	50,180	-	1,100	-	-	115,113
63 Kaleidoscope Charter	65,117	53,446	-	2,000	-	2,525	-	9,000	-	-	132,088
48 K-Beach Elem.	119,594	103,957	-	4,349	121,078	250	-	5,027	-	-	354,255
67 Kenai Alternative	34,435	30,299	-	2,913	69,345	250	-	1,475	-	-	138,717
07 Kenai Central High	238,216	196,262	-	25,162	499,147	1,000	-	32,665	-	-	992,452
11 Kenai Middle	110,426	101,209	-	10,565	212,428	250	-	10,459	-	-	445,337
47 McNeil Canyon Elem.	44,042	35,903	-	1,739	78,841	250	-	3,242	-	-	164,017
37 Moose Pass Elem.	18,643	16,938	-	5,219	28,189	250	-	1,100	-	-	70,339
51 Mountain View Elem.	123,533	105,135	-	11,455	135,044	250	-	5,235	-	-	380,652
34 Nanwalek Elem./High	28,519	31,255	500	9,362	83,638	35,060	-	1,843	-	-	190,177
10 Nikiski Mid./Sr.	149,129	124,155	-	10,689	349,118	1,000	-	17,750	-	-	651,841
52 Nikiski North Star Elem.	97,991	86,130	-	6,391	166,896	1,050	-	4,950	-	-	363,408
38 Nikolaevsk Elem./High	44,042	35,901	-	3,134	69,830	500	-	2,938	200	-	156,545
02 Ninilchik Elem./High	79,124	69,125	-	2,627	138,073	750	-	7,905	-	-	297,604
33 Paul Banks Elem.	59,985	52,033	-	9,445	94,004	250	-	3,593	-	-	219,310
40 Port Graham Elem./High	14,259	15,627	-	1,200	96,937	575	-	1,919	-	-	130,517
49 Razdolna Elem./High	27,965	25,409	-	2,300	23,965	52,637	-	1,100	-	-	133,376
46 Redoubt Elem.	105,926	88,505	-	6,102	103,858	250	-	4,712	-	-	309,353
16 River City Academy	-	-	-	-	-	-	-	1,100	-	-	1,100
08 Seward High	86,952	71,464	250	60,087	167,414	1,000	-	12,978	-	-	400,145
14 Seward Middle	49,036	37,398	400	8,175	130,572	250	-	4,538	-	-	230,369
12 Skyview Middle	150,698	124,627	-	12,603	394,650	250	-	16,745	-	-	699,573
43 Soldotna Elem.	88,386	71,897	-	5,725	104,267	250	-	5,364	-	-	275,889
09 Soldotna High	211,471	176,897	-	20,117	405,966	1,000	-	27,613	-	-	843,064
64 Soldotna Montessori Charter	31,270	32,065	-	2,700	37,000	-	-	2,500	-	-	105,535
17 Soldotna Prep	104,060	87,946	-	8,251	179,071	750	-	10,952	-	-	391,030
44 Sterling Elem.	57,806	51,380	-	3,362	83,841	250	-	3,541	-	-	200,180
03 Susan B English	83,392	70,401	-	15,101	202,738	950	-	8,842	-	-	381,424
01 Tebughna School	42,349	35,396	-	28,040	93,755	750	-	3,572	-	-	203,862
45 Tustumena Elem.	76,503	68,339	-	2,338	115,457	250	-	4,621	-	-	267,508
53 Voznesenka Elem./High	27,965	25,409	-	3,913	21,941	69,500	-	1,100	-	-	149,828
50 West Homer Elem.	105,404	88,349	-	6,663	136,817	250	-	5,198	-	-	342,681
42 William H. Seward Elem.	100,496	86,880	500	10,979	129,582	250	-	5,168	-	-	333,855
72 Asst Supt Instructional Svcs	-	-	-	-	10,000	240,000	-	8,900	-	-	258,900
75 Planning & Operations	799	920	4,500	-	-	1,000	-	40,300	-	2,000	49,519
76 Purchasing & Warehouse	-	-	-	5,640	89,085	-	-	1,500	-	-	96,225
77 Human Resources	210,783	38,425	-	-	-	-	-	-	-	-	249,208
83 Districtwide Services	-	239,086	-	-	89,900	6,488,138	552,221	-	-	-	7,369,345
96 Unallocated	-	-	-	-	-	-	-	-	-	-	-
	<u>\$3,225,078</u>	<u>\$2,861,050</u>	<u>\$ 6,150</u>	<u>\$ 398,900</u>	<u>\$ 5,478,636</u>	<u>\$ 7,027,140</u>	<u>\$ 552,221</u>	<u>\$ 336,137</u>	<u>\$ 200</u>	<u>\$ 5,849</u>	<u>\$ 19,891,361</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 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	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses	
65 Aurora Borealis Charter	\$ 3,736	\$ 368	\$ 551	\$ -		\$ 6,000	\$ -	\$ 1,500	\$ 1,800	\$ -	\$ 13,955
31 Chapman Elem.	15,419	1,552	2,235	-	-	-	-	-	-	-	19,206
80 Connections	-	-	-	-	-	-	-	-	-	3,070	3,070
32 Cooper Landing Elem.	1,273	523	215	-	-	-	-	-	-	-	2,011
66 Homer Flex	1,115	179	159	-	-	-	-	-	-	610	2,063
06 Homer High	130,208	78,936	37,903	-	500	-	-	5,000	1,235	4,700	258,482
13 Homer Middle	25,534	10,075	4,204	-	-	-	-	-	-	-	39,813
35 Hope Elem./High	1,802	116	255	-	-	-	-	-	-	115	2,288
56 Kachemak Selo Elem./High	1,909	223	271	-	-	-	-	-	-	160	2,563
48 K-Beach Elem.	4,535	1,445	654	-	-	-	-	-	-	-	6,634
67 Kenai Alternative	1,291	355	186	-	-	-	-	-	-	705	2,537
07 Kenai Central High	183,523	31,878	39,416	-	1,000	-	-	5,000	113	6,040	266,970
11 Kenai Middle	38,059	7,332	5,662	-	-	-	-	-	-	-	51,053
47 McNeil Canyon Elem.	2,627	473	373	-	-	-	-	-	-	-	3,473
37 Moose Pass Elem.	906	63	128	-	-	-	-	-	-	-	1,097
51 Mountain View Elem.	4,933	1,843	715	-	-	-	-	-	-	-	7,491
34 Nanwalek Elem/High	10,480	363	1,473	-	-	-	-	-	-	245	12,561
10 Nikiski Mid./Sr.	146,489	35,365	34,523	-	500	-	-	-	313	3,010	220,200
52 Nikiski North Star Elem.	4,328	1,238	622	-	-	-	-	-	-	-	6,188
38 Nikolaevsk Elem./High	18,997	17,685	3,960	-	-	-	-	-	-	575	41,217
02 Niniichik Elem./High	15,327	21,511	3,734	-	-	-	-	-	-	785	41,357
33 Paul Banks Elem.	1,652	902	243	-	-	-	-	-	-	-	2,797
40 Port Graham Elem./High	7,918	143	1,111	-	-	-	-	-	-	155	9,327
49 Razdolna Elem./High	2,036	350	291	-	-	-	-	-	-	160	2,837
46 Redoubt Elem.	4,336	1,246	624	-	-	-	-	-	-	-	6,206
16 River City Academy	936	-	132	-	-	-	-	-	-	570	1,638
08 Seward High	107,757	31,115	28,915	-	2,000	-	-	-	113	2,710	172,610
14 Seward Middle	15,753	10,788	2,940	-	-	-	-	-	-	-	29,481
12 Skyview Middle	38,732	16,436	6,413	-	-	-	-	-	-	-	61,581
43 Soldotna Elem.	3,317	2,099	551	-	-	-	-	-	-	-	5,967
09 Soldotna High	138,807	78,078	35,711	-	500	-	-	5,000	113	9,030	267,239
17 Soldotna Prep	2,945	2,009	439	-	-	-	-	-	-	300	5,693
44 Sterling Elem.	3,472	850	497	-	-	-	-	-	-	-	4,819
03 Susan B English	7,201	13,570	2,055	-	-	-	-	-	-	425	23,251
01 Tebughna School	3,136	608	478	-	-	-	-	-	-	95	4,317
45 Tustumena Elem.	3,348	726	478	-	-	-	-	-	-	-	4,552
53 Voznesenka Elem./High	13,891	7,898	2,523	-	-	-	-	-	-	385	24,697
50 West Homer Elem.	3,648	1,494	560	-	-	-	-	-	-	-	5,702
42 William H. Seward Elem.	4,184	1,094	600	-	-	-	-	-	-	-	5,878
73 Asst Supt Instruction	14,063	-	1,970	-	-	-	-	-	-	-	16,033
83 Districtwide Services	-	-	156,650	-	-	180,000	-	-	-	10,000	346,650
85 Secondary Ed/Pupil Activity	6,614	-	800	-	3,195	-	-	50,000	6,300	-	66,909
	<u>\$ 996,237</u>	<u>\$ 380,929</u>	<u>\$ 381,220</u>	<u>\$ -</u>	<u>\$ 7,695</u>	<u>\$ 186,000</u>	<u>\$ -</u>	<u>\$ 66,500</u>	<u>\$ 9,987</u>	<u>\$ 43,845</u>	<u>\$ 2,072,413</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 Budget

Summary Of Object Codes By Fund/Function/Location

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

<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83 Districtwide Services	950,000	950,000
	<u>\$ 950,000</u>	<u>\$ 950,000</u>

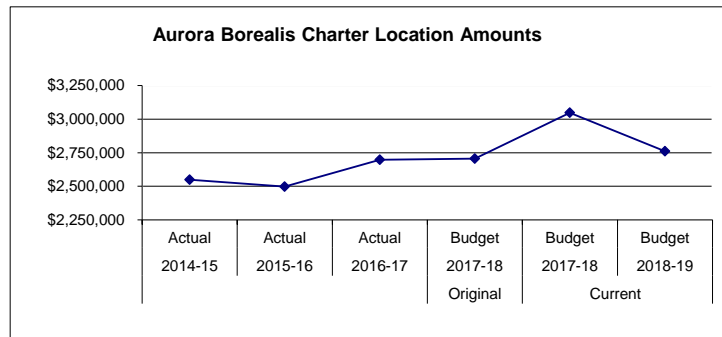
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 65 Aurora Borealis Charter School

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,029,965	\$ 947,016	\$ 1,011,197	3100 Certificated Salaries	\$ 995,759	\$ 1,024,754	\$ 1,000,897	\$ (23,857)	(2)
245,619	229,691	244,086	3200 Non-Certificated Salaries	256,611	250,380	257,991	7,611	3
551,966	592,477	636,189	3500 Employee Benefits	604,502	617,587	649,174	31,587	5
<u>1,827,550</u>	<u>1,769,184</u>	<u>1,891,472</u>	Subtotal - Personnel Services	<u>1,856,872</u>	<u>1,892,721</u>	<u>1,908,062</u>	<u>15,341</u>	<u>1</u>
13,465	-	-	4100 Professional and Technical Services	12,583	12,583	12,500	(83)	(1)
4,170	-	16,032	4200 Staff Travel	4,500	19,500	4,500	(15,000)	(77)
48,427	14,986	21,535	4250 Student Travel	32,762	77,232	7,520	(69,712)	(90)
3,736	4,337	4,561	4300 Utility Services	2,800	2,800	4,700	1,900	68
31,775	31,458	32,548	4350 Energy	36,000	36,000	37,000	1,000	3
449,353	443,904	468,831	4400 Other Purchased Services	25,500	492,147	29,000	(463,147)	(94)
73,524	83,986	123,016	4500 Supplies, Materials, and Media	70,601	133,425	76,499	(56,926)	(43)
230	686	245	4900 Other Expenses	124,372	270,037	112,130	(157,907)	(58)
-	-	-	4900 Other Expenses - Additional Allowable	453,629	10	480,544	480,534	100
80,421	75,581	84,780	4950 Indirect Costs	86,640	87,696	87,696	-	-
<u>705,101</u>	<u>654,938</u>	<u>751,548</u>	Subtotal - Other	<u>849,387</u>	<u>1,131,430</u>	<u>852,089</u>	<u>(279,341)</u>	<u>(25)</u>
<u>15,757</u>	<u>73,578</u>	<u>54,874</u>	5100 Equipment	<u>-</u>	<u>22,850</u>	<u>500</u>	<u>(22,350)</u>	<u>(98)</u>
<u>\$ 2,548,408</u>	<u>\$ 2,497,700</u>	<u>\$ 2,697,894</u>	Location Totals	<u>\$ 2,706,259</u>	<u>\$ 3,047,001</u>	<u>\$ 2,760,651</u>	<u>\$ (286,350)</u>	<u>(9)</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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 65 Aurora Borealis Charter School

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
188.00	182.00	194.00	Enrollment in ADM (K-8)	194.00	197.00	197.00

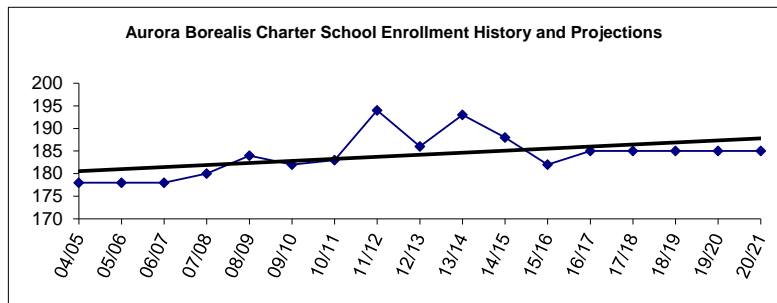
FTE's Included In Current Budget

0.49	0.49	1.00	Administrator	1.00	1.00	1.00
11.75	11.75	11.75	Teacher (Includes Quest)	11.75	11.75	11.75
0.16	0.14	0.18	Specialist*	0.18	0.13	0.13
-	-	-	Special Ed Teacher**	-	-	-
<u>12.40</u>	<u>12.38</u>	<u>12.93</u>	Certificated Subtotal	<u>12.93</u>	<u>12.88</u>	<u>12.88</u>
1.14	1.51	1.51	Special Ed Aide	1.51	1.75	1.75
2.25	1.26	1.26	Aide	1.26	1.26	1.26
0.53	0.53	0.53	Nurse***	0.53	0.53	0.53
1.38	1.50	1.50	Support	1.50	1.50	1.50
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>6.30</u>	<u>5.80</u>	<u>5.80</u>	Non-Certificated Subtotal	<u>5.80</u>	<u>6.04</u>	<u>6.04</u>
<u>18.70</u>	<u>18.18</u>	<u>18.73</u>	Total	<u>18.73</u>	<u>18.92</u>	<u>18.92</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.

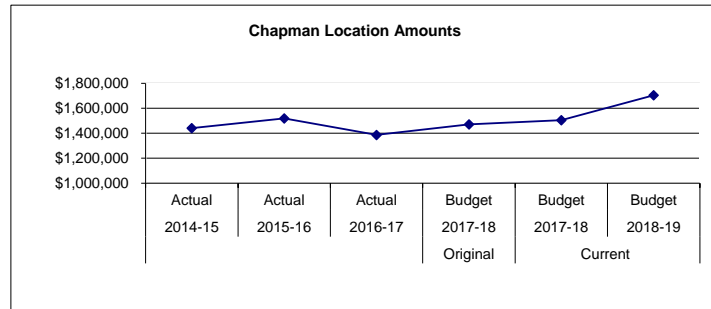


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 721,399	\$ 779,238	\$ 685,685	3100 Certificated Salaries	\$ 802,631	\$ 763,496	\$ 893,580	\$ 130,084	17
158,878	154,679	148,463	3200 Non-Certificated Salaries	139,369	170,607	165,046	(5,561)	(3)
365,282	421,347	423,780	3500 Employee Benefits	429,439	452,830	524,163	71,333	16
<u>1,245,559</u>	<u>1,355,264</u>	<u>1,257,928</u>	Subtotal - Personnel Services	<u>1,371,439</u>	<u>1,386,933</u>	<u>1,582,789</u>	<u>195,856</u>	<u>14</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,975	2,138	571	4200 Staff Travel	1,500	1,500	1,125	(375)	(25)
2,217	2,248	1,994	4250 Student Travel	-	1,995	-	(1,995)	(100)
12,405	12,713	13,443	4300 Utility Services	12,100	11,786	12,335	549	5
84,212	96,180	84,785	4350 Energy	67,495	77,904	88,392	10,488	13
2,022	1,895	1,630	4400 Other Purchased Services	1,952	2,062	1,847	(215)	(10)
70,093	33,564	23,915	4500 Supplies, Materials, and Media	16,316	21,508	16,861	(4,647)	(22)
600	731	100	4900 Other Expenses	1,165	1,165	1,165	-	-
<u>173,524</u>	<u>149,469</u>	<u>126,438</u>	Subtotal - Other	<u>100,528</u>	<u>117,920</u>	<u>121,725</u>	<u>3,805</u>	<u>3</u>
<u>22,110</u>	<u>13,985</u>	<u>2,998</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,441,193</u>	<u>\$ 1,518,718</u>	<u>\$ 1,387,364</u>	Location Totals	<u>\$ 1,471,967</u>	<u>\$ 1,504,853</u>	<u>\$ 1,704,514</u>	<u>\$ 199,661</u>	<u>13</u>



Chapman Elementary School, located in Anchor Point, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1982. The facility was originally built to house 225 students in grades K-8. The community is located on the Kenai Peninsula at the junction of the Anchor River and its north fork, 16 miles northwest of Homer.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
111.00	110.00	134.00	Enrollment in ADM (K-8)	127.00	136.00	129.00

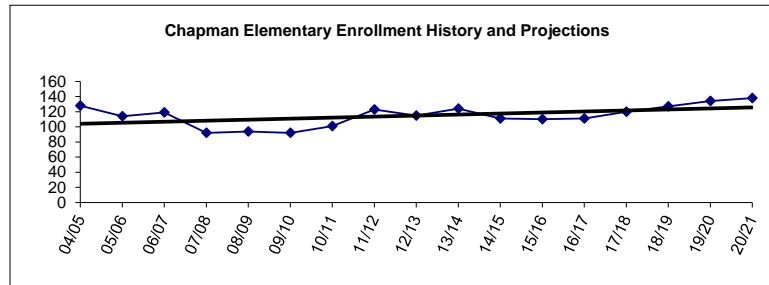
FTE's Included In Current Budget

0.50	0.95	0.80	Administrator	0.80	0.80	0.80
8.50	8.00	8.00	Teacher (Includes Quest)	8.50	8.50	9.50
0.48	0.45	0.75	Specialist*	0.75	0.70	0.70
1.00	1.23	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.48</u>	<u>10.63</u>	<u>10.55</u>	Certificated Subtotal	<u>11.05</u>	<u>11.00</u>	<u>12.00</u>
-	-	-	Special Ed Aide	-	-	-
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.52	0.52	0.52	Nurse***	0.52	0.61	0.90
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.90</u>	<u>2.90</u>	<u>2.90</u>	Non-Certificated Subtotal	<u>2.90</u>	<u>2.99</u>	<u>3.28</u>
<u>13.38</u>	<u>13.53</u>	<u>13.45</u>	Total	<u>13.95</u>	<u>13.99</u>	<u>15.28</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.

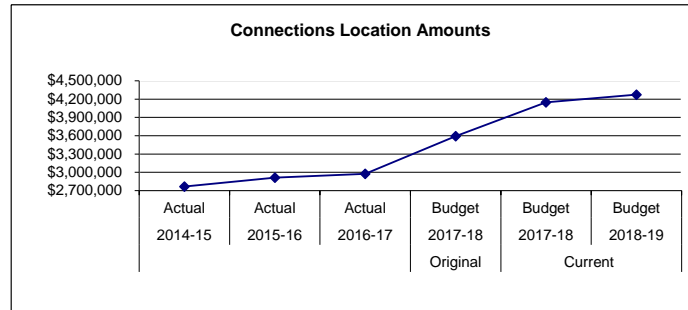


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 703,993	\$ 701,790	\$ 691,433	3100 Certificated Salaries	\$ 769,576	\$ 1,192,617	\$ 1,268,580	\$ 75,963	6
341,662	367,461	363,043	3200 Non-Certificated Salaries	373,201	377,745	373,143	(4,602)	(1)
493,423	553,516	555,166	3500 Employee Benefits	564,573	745,803	856,025	110,222	15
<u>1,539,078</u>	<u>1,622,767</u>	<u>1,609,642</u>	Subtotal - Personnel Services	<u>1,707,350</u>	<u>2,316,165</u>	<u>2,497,748</u>	<u>181,583</u>	<u>8</u>
42,335	45,836	36,044	4100 Professional and Technical Services	50,000	57,000	50,000	(7,000)	(12)
3,599	4,097	9,900	4200 Staff Travel	10,000	28,107	27,687	(420)	(1)
-	6,765	7,053	4250 Student Travel	7,565	7,958	5,000		
3,982	4,197	35,894	4300 Utility Services	11,500	70,693	40,500	(30,193)	(43)
228,563	237,383	256,463	4400 Other Purchased Services	286,760	298,289	282,535	(15,754)	(5)
816,506	881,411	869,651	4500 Supplies, Materials, and Media	1,337,050	1,073,638	1,184,826	111,188	10
4,866	4,800	5,011	4900 Other Expenses	4,894	5,794	4,284	(1,510)	(26)
<u>1,099,851</u>	<u>1,184,489</u>	<u>1,220,016</u>	Subtotal - Other	<u>1,707,769</u>	<u>1,541,479</u>	<u>1,594,832</u>	<u>56,311</u>	<u>4</u>
127,980	107,121	146,135	5100 Equipment	175,800	290,899	181,000	(109,899)	(38)
<u>\$ 2,766,909</u>	<u>\$ 2,914,377</u>	<u>\$ 2,975,793</u>	Location Totals	<u>\$ 3,590,919</u>	<u>\$ 4,148,543</u>	<u>\$ 4,273,580</u>	<u>\$ 127,995</u>	<u>3</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
767.00	781.00	811.00	Enrollment in ADM (9-12)	747.00	772.00	735.00

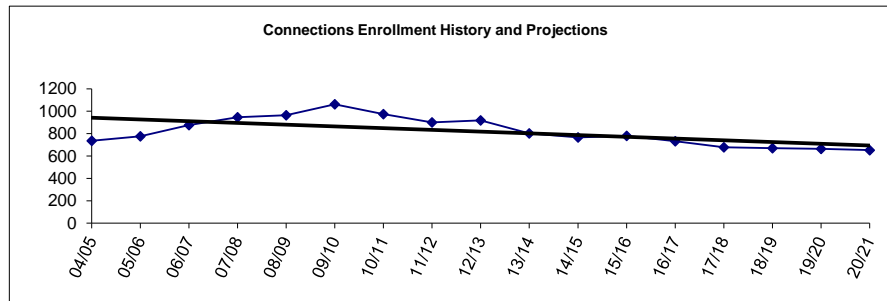
FTE's Included In Current Budget

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
8.00	7.50	8.00	Teacher (Includes Quest)	8.00	15.00	15.00
-	-	-	Specialist*	-	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.00</u>	<u>9.50</u>	<u>10.00</u>	Certificated Subtotal	<u>10.00</u>	<u>17.00</u>	<u>17.00</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
9.25	7.50	7.50	Support	7.50	7.50	7.50
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
<u>9.50</u>	<u>7.75</u>	<u>7.75</u>	Non-Certificated Subtotal	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>
<u>19.50</u>	<u>17.25</u>	<u>17.75</u>	Total	<u>17.75</u>	<u>24.75</u>	<u>24.75</u>

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

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

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

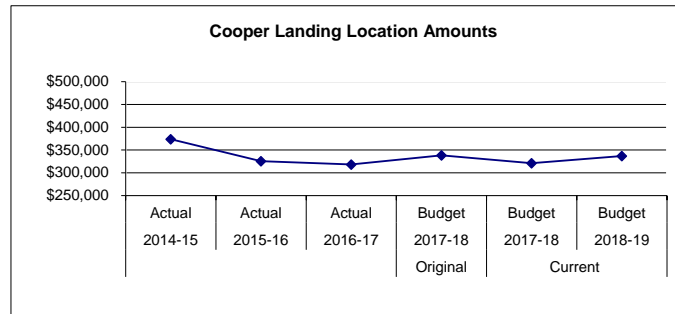


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 148,280	\$ 104,349	\$ 106,266	3100 Certificated Salaries	\$ 109,768	\$ 100,973	\$ 100,920	\$ (53)	(0)
44,141	64,822	62,942	3200 Non-Certificated Salaries	71,305	70,173	73,674	3,501	5
107,019	97,601	99,511	3500 Employee Benefits	109,079	102,278	113,565	11,287	11
<u>299,440</u>	<u>266,772</u>	<u>268,719</u>	Subtotal - Personnel Services	<u>290,152</u>	<u>273,424</u>	<u>288,159</u>	<u>14,735</u>	5
136	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,042	2,940	2,134	4200 Staff Travel	1,500	1,798	1,350	(448)	(25)
20,226	20,573	20,538	4300 Utility Services	22,075	14,892	23,305	8,413	56
19,455	17,909	22,503	4350 Energy	20,000	26,052	19,956	(6,096)	(23)
161	397	280	4400 Other Purchased Services	980	682	448	(234)	(34)
29,048	9,152	4,151	4500 Supplies, Materials, and Media	3,601	4,059	3,312	(747)	(18)
412	485	20	4900 Other Expenses	140	140	140	-	-
<u>70,480</u>	<u>51,456</u>	<u>49,626</u>	Subtotal - Other	<u>48,296</u>	<u>47,623</u>	<u>48,511</u>	<u>888</u>	2
3,822	7,280	-	5100 Equipment	-	-	-	-	-
<u>\$ 373,742</u>	<u>\$ 325,508</u>	<u>\$ 318,345</u>	Location Totals	<u>\$ 338,448</u>	<u>\$ 321,047</u>	<u>\$ 336,670</u>	<u>\$ 15,623</u>	5



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
18.00	14.00	18.00	Enrollment in ADM (K-12)	22.00	15.00	19.00

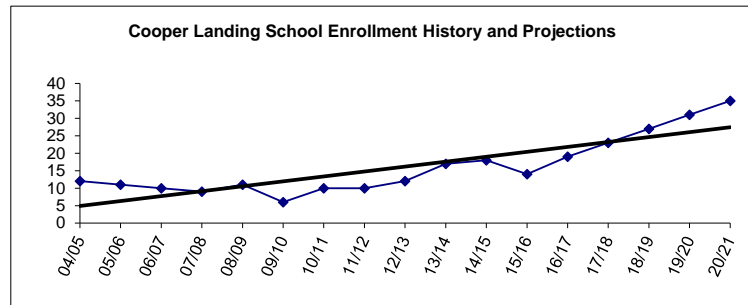
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.10	0.10
2.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.20</u>	<u>1.20</u>	<u>1.20</u>	Certificated Subtotal	<u>1.20</u>	<u>1.10</u>	<u>1.10</u>
-	0.88	0.88	Aide	0.88	0.88	0.88
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
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Custodian	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>1.42</u>	<u>2.30</u>	<u>2.30</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>2.30</u>	<u>2.30</u>
<u><u>3.62</u></u>	<u><u>3.50</u></u>	<u><u>3.50</u></u>	Total	<u><u>3.50</u></u>	<u><u>3.40</u></u>	<u><u>3.40</u></u>

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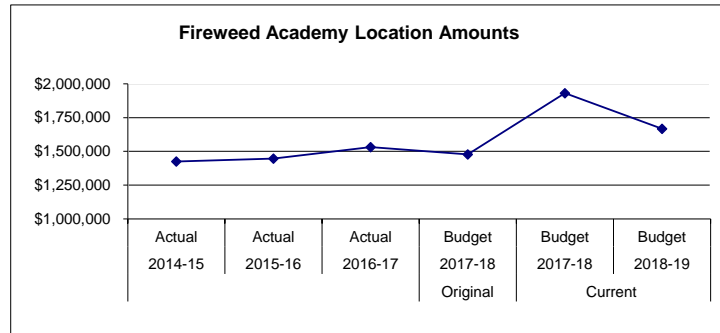


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 610,206	\$ 616,309	\$ 553,941	3100 Certificated Salaries	\$ 547,335	\$ 646,487	\$ 636,996	\$ (9,491)	(1)
127,395	136,139	168,616	3200 Non-Certificated Salaries	157,418	189,486	156,007	(33,479)	(18)
317,338	361,905	345,572	3500 Employee Benefits	370,978	436,348	450,790	14,442	3
<u>1,054,939</u>	<u>1,114,353</u>	<u>1,068,129</u>	Subtotal - Personnel Services	<u>1,075,731</u>	<u>1,272,321</u>	<u>1,243,793</u>	<u>(28,528)</u>	(2)
4,390	1,414	8,782	4100 Professional and Technical Services	1,000	17,215	-	(17,215)	-
6,437	2,566	18,298	4200 Staff Travel	-	17,333	1,600	(15,733)	(91)
15,545	11,518	11,633	4250 Student Travel	-	17,984	-	(17,984)	-
5,994	5,523	6,088	4300 Utility Services	3,300	6,050	3,500	(2,550)	(42)
32,485	36,008	36,443	4350 Energy	33,500	37,261	-	(37,261)	(100)
197,683	193,126	210,542	4400 Other Purchased Services	59,670	262,720	55,500	(207,220)	(79)
38,784	19,975	54,375	4500 Supplies, Materials, and Media	5,888	73,287	12,338	(60,949)	(83)
600	600	500	4900 Other Expenses	3,309	100	3,706	3,606	100
-	-	-	4900 Other Expenses - Additional Allowable	247,632	131,735	290,265	158,530	120
48,372	47,432	51,158	4950 Indirect Costs	47,296	58,198	52,971	(5,227)	-
<u>350,290</u>	<u>318,162</u>	<u>397,819</u>	Subtotal - Other	<u>401,595</u>	<u>621,883</u>	<u>419,880</u>	<u>(202,003)</u>	(32)
19,813	14,141	64,993	5100 Equipment	-	36,986	3,849	(33,137)	(90)
<u>\$ 1,425,042</u>	<u>\$ 1,446,656</u>	<u>\$ 1,530,941</u>	Location Totals	<u>\$ 1,477,326</u>	<u>\$ 1,931,190</u>	<u>\$ 1,667,522</u>	<u>\$ (263,668)</u>	(14)



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
101.00	89.00	106.00	Enrollment in ADM (K-6)	100.00	124.00	112.00

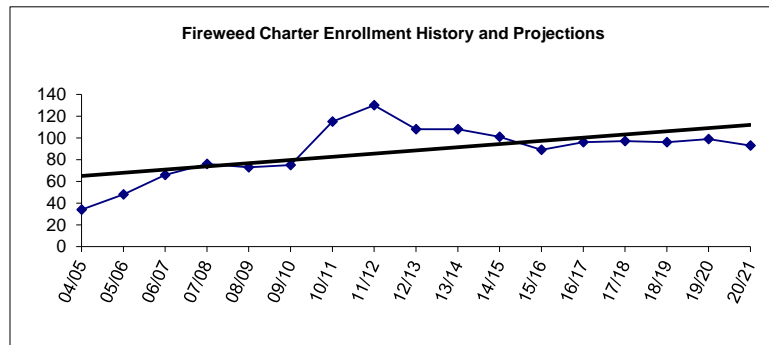
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
7.00	7.50	6.25	Teacher (Includes Quest)	6.50	6.50	6.50
0.15	0.32	0.34	Specialist*	0.33	0.60	0.60
0.50	0.50	0.25	Special Ed Teacher**	-	1.00	1.00
<u>8.65</u>	<u>9.32</u>	<u>7.84</u>	Certificated Subtotal	<u>7.83</u>	<u>9.10</u>	<u>9.10</u>
-	-	1.76	Special Ed Aide	-	0.88	0.88
1.79	1.62	0.68	Aide	2.44	2.10	2.10
0.32	0.32	0.31	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.35	0.35	0.35	Custodian	0.35	0.35	0.35
<u>3.46</u>	<u>3.29</u>	<u>4.10</u>	Non-Certificated Subtotal	<u>4.11</u>	<u>4.65</u>	<u>4.65</u>
<u>12.11</u>	<u>12.61</u>	<u>11.94</u>	Total	<u>11.94</u>	<u>13.75</u>	<u>13.75</u>

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

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

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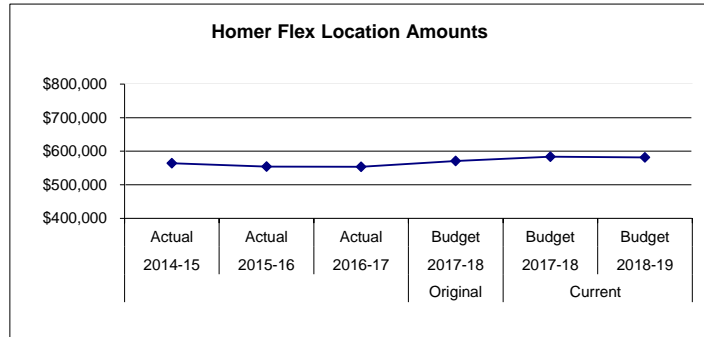


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 304,769	\$ 265,938	\$ 274,726	3100 Certificated Salaries	\$ 282,087	\$ 289,057	\$ 291,857	\$ 2,800	1
74,436	88,285	74,352	3200 Non-Certificated Salaries	74,867	74,584	66,453	(8,131)	(11)
156,114	173,493	180,135	3500 Employee Benefits	188,753	187,068	195,527	8,459	5
<u>535,319</u>	<u>527,716</u>	<u>529,213</u>	Subtotal - Personnel Services	<u>545,707</u>	<u>550,709</u>	<u>553,837</u>	<u>3,128</u>	<u>1</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
566	814	393	4200 Staff Travel	1,500	1,500	1,350	(150)	(10)
-	-	-	4250 Student Travel	-	-	-	-	-
9,539	10,209	9,492	4300 Utility Services	8,613	3,230	9,944	6,714	208
8,201	7,798	8,460	4350 Energy	6,000	8,672	8,153	(519)	(6)
304	440	632	4400 Other Purchased Services	933	11,461	588	(10,873)	(95)
8,249	5,083	4,247	4500 Supplies, Materials, and Media	6,947	6,870	6,128	(742)	(11)
1,126	1,089	1,261	4900 Other Expenses	1,314	1,314	1,324	10	1
<u>27,985</u>	<u>25,433</u>	<u>24,485</u>	Subtotal - Other	<u>25,307</u>	<u>33,047</u>	<u>27,487</u>	<u>(5,560)</u>	<u>(17)</u>
628	1,223	-	5100 Equipment	-	-	-	-	-
<u>\$ 563,932</u>	<u>\$ 554,372</u>	<u>\$ 553,698</u>	Location Totals	<u>\$ 571,014</u>	<u>\$ 583,756</u>	<u>\$ 581,324</u>	<u>\$ (2,432)</u>	<u>(0)</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
30.00	37.00	38.00	Enrollment in ADM (9-12)	36.00	30.00	30.00

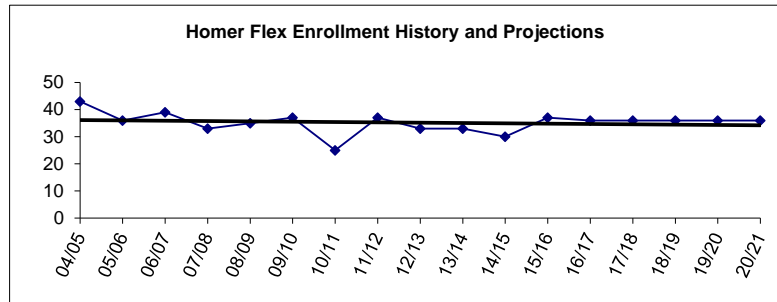
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.55	2.50	2.55
-	0.02	0.22	Specialist*	0.22	0.20	0.20
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.00</u>	<u>4.02</u>	<u>4.22</u>	Certificated Subtotal	<u>4.27</u>	<u>4.20</u>	<u>4.25</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.07	0.07	0.07	Nurse***	0.07	0.08	0.08
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.25
<u>1.89</u>	<u>1.89</u>	<u>1.89</u>	Non-Certificated Subtotal	<u>1.89</u>	<u>1.90</u>	<u>1.65</u>
<u>5.89</u>	<u>5.91</u>	<u>6.11</u>	Total	<u>6.16</u>	<u>6.10</u>	<u>5.90</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.

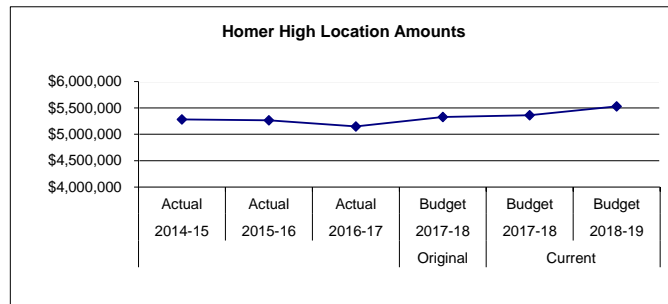


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 2,280,543	\$ 2,192,072	\$ 2,128,437	3100 Certificated Salaries	\$ 2,354,312	\$ 2,338,034	\$ 2,376,537	\$ 38,503	2
792,176	837,921	821,307	3200 Non-Certificated Salaries	806,582	841,979	813,492	(28,487)	(3)
1,371,092	1,451,905	1,454,413	3500 Employee Benefits	1,527,286	1,485,278	1,668,920	183,642	12
<u>4,443,811</u>	<u>4,481,898</u>	<u>4,404,157</u>	Subtotal - Personnel Services	<u>4,688,180</u>	<u>4,665,291</u>	<u>4,858,949</u>	<u>193,658</u>	<u>4</u>
208	2,258	2,960	4100 Professional and Technical Services	-	-	-	-	-
14,980	17,534	14,201	4200 Staff Travel	10,000	17,126	9,050	(8,076)	(47)
42,486	40,894	38,139	4250 Student Travel	-	37,727	-	(37,727)	(100)
80,294	89,973	86,671	4300 Utility Services	76,684	74,462	76,249	1,787	2
516,689	451,610	483,779	4350 Energy	448,960	450,887	484,026	33,139	7
17,856	14,557	13,967	4400 Other Purchased Services	15,378	18,238	11,530	(6,708)	(37)
125,442	87,538	88,594	4500 Supplies, Materials, and Media	82,797	88,614	82,790	(5,824)	(7)
7,388	7,148	4,155	4900 Other Expenses	4,794	7,454	7,514	60	1
<u>805,343</u>	<u>711,512</u>	<u>732,466</u>	Subtotal - Other	<u>638,613</u>	<u>694,508</u>	<u>671,159</u>	<u>(23,349)</u>	<u>(3)</u>
<u>34,266</u>	<u>71,123</u>	<u>13,474</u>	5100 Equipment	-	3,810	-	(3,810)	(100)
<u>\$ 5,283,420</u>	<u>\$ 5,264,533</u>	<u>\$ 5,150,097</u>	Location Totals	<u>\$ 5,326,793</u>	<u>\$ 5,363,609</u>	<u>\$ 5,530,108</u>	<u>\$ 166,499</u>	<u>3</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
380.00	359.00	373.00	Enrollment in ADM (9-12)	410.00	390.00	410.00

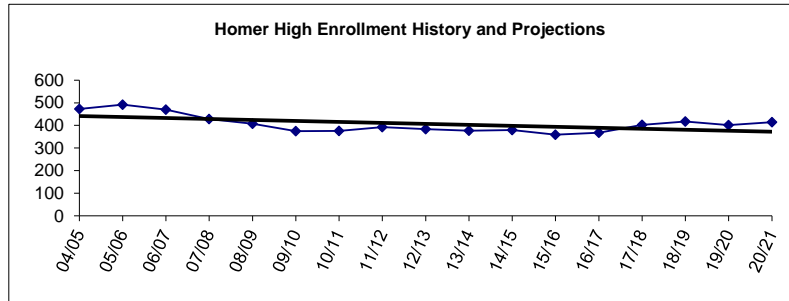
FTE's Included In Current Budget

2.00	2.00	1.50	Administrator	2.00	2.00	2.00
20.70	19.70	18.70	Teacher (Includes Quest)	20.70	20.70	20.70
2.40	2.38	2.38	Specialist*	2.93	2.90	2.90
6.00	6.00	5.55	Special Ed Teacher**	5.00	5.00	5.00
<u>31.10</u>	<u>30.08</u>	<u>28.13</u>	Certificated Subtotal	<u>30.63</u>	<u>30.60</u>	<u>30.60</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.44	2.94	0.44	Aide	0.44	0.44	0.44
0.88	1.38	0.88	Nurse***	0.88	0.88	0.88
5.88	2.50	5.50	Support	6.00	6.00	6.00
5.00	5.00	5.00	Custodian	4.50	4.50	4.50
<u>17.48</u>	<u>17.10</u>	<u>17.10</u>	Non-Certificated Subtotal	<u>17.10</u>	<u>17.10</u>	<u>17.10</u>
<u><u>48.58</u></u>	<u><u>47.18</u></u>	<u><u>45.23</u></u>	Total	<u><u>47.73</u></u>	<u><u>47.70</u></u>	<u><u>47.70</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.

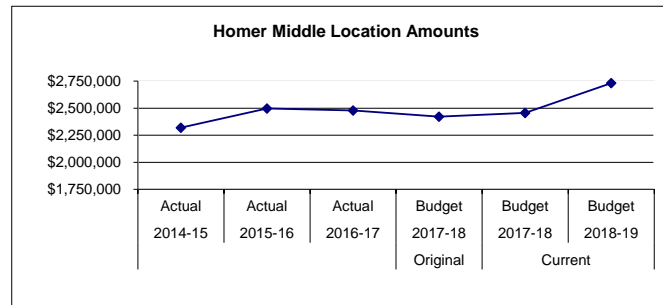


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,099,822	\$ 1,127,329	\$ 1,128,054	3100 Certificated Salaries	\$ 1,135,353	\$ 1,098,397	\$ 1,210,826	\$ 112,429	10
335,395	388,718	390,784	3200 Non-Certificated Salaries	389,017	408,460	437,174	28,714	7
674,803	775,732	786,749	3500 Employee Benefits	734,252	780,421	918,076	137,655	18
<u>2,110,020</u>	<u>2,291,779</u>	<u>2,305,587</u>	Subtotal - Personnel Services	<u>2,258,622</u>	<u>2,287,278</u>	<u>2,566,076</u>	<u>278,798</u>	12
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
816	1,103	1,674	4200 Staff Travel	1,500	1,817	1,350	(467)	(26)
4,878	4,946	4,390	4250 Student Travel	-	4,390	-	(4,390)	(100)
10,181	9,356	9,778	4300 Utility Services	13,900	10,571	9,084	(1,487)	(14)
116,391	117,770	120,472	4350 Energy	112,693	116,021	118,211	2,190	2
5,984	3,111	2,458	4400 Other Purchased Services	3,042	3,736	2,588	(1,148)	(31)
49,298	41,316	30,004	4500 Supplies, Materials, and Media	29,751	31,532	32,262	730	2
1,459	714	561	4900 Other Expenses	1,327	1,327	1,327	-	-
<u>189,007</u>	<u>178,316</u>	<u>169,337</u>	Subtotal - Other	<u>162,213</u>	<u>169,394</u>	<u>164,822</u>	<u>(4,572)</u>	(3)
<u>20,840</u>	<u>27,395</u>	<u>3,664</u>	5100 Equipment	-	360	-	(360)	-
<u>\$ 2,319,867</u>	<u>\$ 2,497,490</u>	<u>\$ 2,478,588</u>	Location Totals	<u>\$ 2,420,835</u>	<u>\$ 2,457,032</u>	<u>\$ 2,730,898</u>	<u>\$ 273,866</u>	11



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
194.00	187.00	187.00	Enrollment in ADM (7-8)	179.00	186.00	200.00

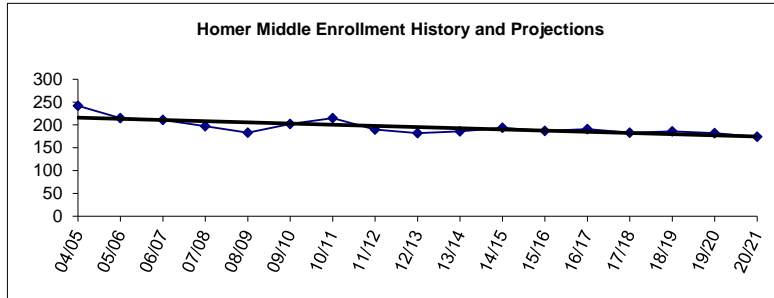
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.75	10.75	10.75	Teacher (Includes Quest)	10.25	10.10	11.60
0.50	0.50	0.94	Specialist*	0.94	1.15	1.15
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>15.25</u>	<u>15.25</u>	<u>15.69</u>	Certificated Subtotal	<u>15.19</u>	<u>15.25</u>	<u>16.75</u>
3.52	4.40	4.40	Special Ed Aide	4.40	5.28	5.28
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.75	0.75	0.75	Nurse***	0.75	0.73	0.73
1.00	1.00	1.00	Support	1.00	1.00	1.50
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>8.15</u>	<u>9.03</u>	<u>9.03</u>	Non-Certificated Subtotal	<u>9.03</u>	<u>9.89</u>	<u>10.39</u>
<u>23.40</u>	<u>24.28</u>	<u>24.72</u>	Total	<u>24.22</u>	<u>25.14</u>	<u>27.14</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.

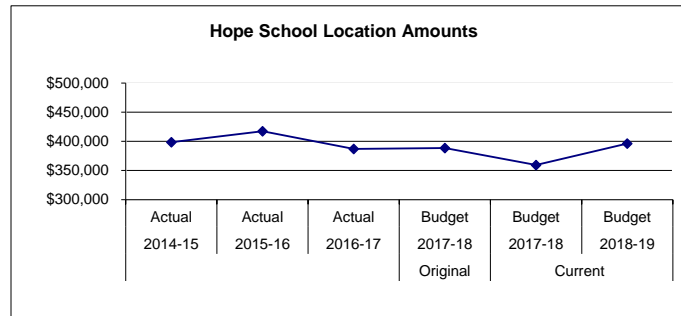


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 164,025	\$ 166,964	\$ 152,509	3100 Certificated Salaries	\$ 159,049	\$ 109,437	\$ 154,133	\$ 44,696	41
45,049	53,574	51,384	3200 Non-Certificated Salaries	54,369	72,809	54,534	(18,275)	(25)
94,230	110,987	94,055	3500 Employee Benefits	110,156	87,676	120,609	32,933	38
<u>303,304</u>	<u>331,525</u>	<u>297,948</u>	Subtotal - Personnel Services	<u>323,574</u>	<u>269,922</u>	<u>329,276</u>	<u>59,354</u>	<u>22</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,751	3,637	3,234	4200 Staff Travel	3,350	3,050	2,970	(80)	(3)
-	-	-	4250 Student Travel	-	-	-	-	-
17,629	29,632	29,606	4300 Utility Services	14,450	25,721	14,450	(11,271)	(44)
43,361	37,696	51,341	4350 Energy	41,393	54,509	44,133	(10,376)	(19)
223	124	379	4400 Other Purchased Services	948	748	459	(289)	(39)
28,498	9,769	4,541	4500 Supplies, Materials, and Media	3,843	4,942	4,033	(909)	(18)
450	766	195	4900 Other Expenses	921	621	941	320	52
<u>93,912</u>	<u>81,624</u>	<u>89,296</u>	Subtotal - Other	<u>64,905</u>	<u>89,591</u>	<u>66,986</u>	<u>(22,605)</u>	<u>(25)</u>
1,400	4,280	-	5100 Equipment	-	-	-	-	-
<u>\$ 398,616</u>	<u>\$ 417,429</u>	<u>\$ 387,244</u>	Location Totals	<u>\$ 388,479</u>	<u>\$ 359,513</u>	<u>\$ 396,262</u>	<u>\$ 36,749</u>	<u>10</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
22.00	16.00	17.00	Enrollment in ADM (K-12)	19.00	17.00	20.00

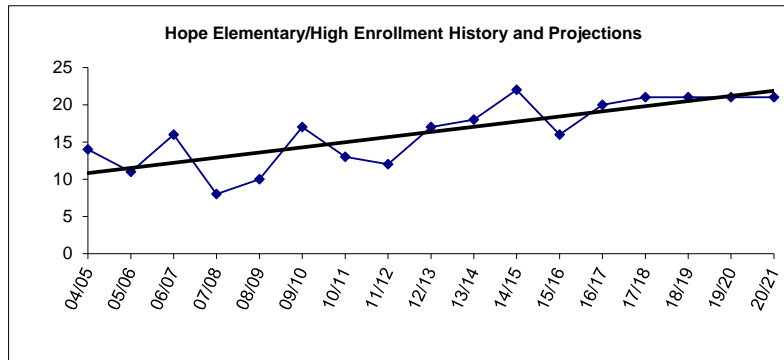
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.10	0.10
2.10	2.10	1.60	Teacher (Includes Quest)	1.10	1.10	2.10
-	0.07	-	Specialist*	0.10	-	-
0.15	0.20	0.63	Special Ed Teacher**	0.63	-	-
<u>2.45</u>	<u>2.57</u>	<u>2.43</u>	Certificated Subtotal	<u>2.03</u>	<u>1.20</u>	<u>2.20</u>
-	-	-	Special Ed Aide	-	-	-
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
-	-	-	Aide	-	0.88	-
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>1.42</u>	<u>1.42</u>	<u>1.42</u>	Non-Certificated Subtotal	<u>1.42</u>	<u>2.30</u>	<u>1.42</u>
<u><u>3.87</u></u>	<u><u>3.99</u></u>	<u><u>3.85</u></u>	Total	<u><u>3.45</u></u>	<u><u>3.50</u></u>	<u><u>3.62</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.

** "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.



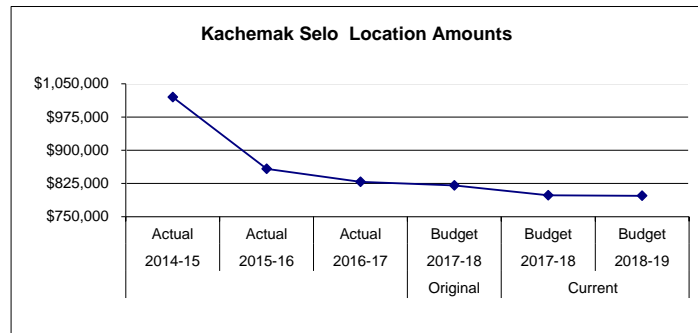
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 56 Kachemak Selo Elementary / High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 412,293	\$ 297,329	\$ 312,209	3100 Certificated Salaries	\$ 321,755	\$ 307,354	\$ 316,218	\$ 8,864	3
164,531	162,986	139,595	3200 Non-Certificated Salaries	140,303	121,181	119,761	(1,420)	(1)
299,779	286,666	269,360	3500 Employee Benefits	253,442	260,068	255,652	(4,416)	(2)
<u>876,603</u>	<u>746,981</u>	<u>721,164</u>	Subtotal - Personnel Services	<u>715,500</u>	<u>688,603</u>	<u>691,631</u>	<u>3,028</u>	<u>0</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
19,334	15,032	14,124	4200 Staff Travel	22,639	21,573	22,535	962	4
-	-	-	4250 Student Travel	-	-	-	-	-
8,068	7,820	8,148	4300 Utility Services	8,570	7,882	7,937	55	1
14,199	16,457	18,298	4350 Energy	13,697	18,411	16,318	(2,093)	(11)
50,476	50,567	50,259	4400 Other Purchased Services	51,552	51,662	50,879	(783)	(2)
46,022	18,773	15,768	4500 Supplies, Materials, and Media	7,660	9,192	6,894	(2,298)	(25)
1,052	742	681	4900 Other Expenses	945	945	935	(10)	(1)
<u>139,151</u>	<u>109,391</u>	<u>107,278</u>	Subtotal - Other	<u>105,063</u>	<u>109,665</u>	<u>105,498</u>	<u>(4,167)</u>	<u>(4)</u>
4,174	1,533	465	5100 Equipment	-	-	-	-	-
<u>\$ 1,019,928</u>	<u>\$ 857,905</u>	<u>\$ 828,907</u>	Location Totals	<u>\$ 820,563</u>	<u>\$ 798,268</u>	<u>\$ 797,129</u>	<u>\$ (1,139)</u>	<u>(0)</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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 56 Kachemak Selo Elementary / High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
58.00	49.00	48.00	Enrollment in ADM (K-12)	50.00	45.00	43.00

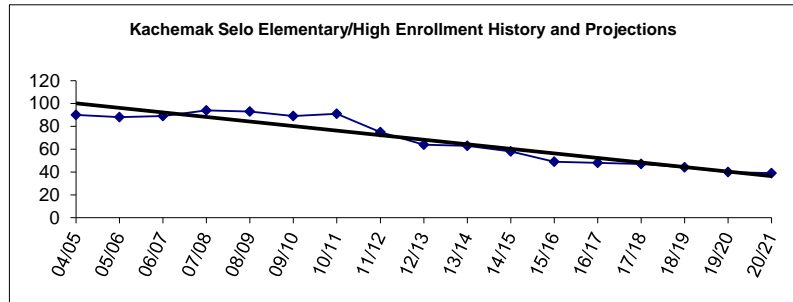
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.38	4.00	3.50	Teacher (Includes Quest)	3.50	3.50	3.50
0.17	0.16	0.16	Specialist*	0.16	0.16	0.16
0.32	-	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>6.37</u>	<u>4.66</u>	<u>4.56</u>	Certificated Subtotal	<u>4.56</u>	<u>4.56</u>	<u>4.56</u>
-	-	-	Special Ed Aide	-	-	-
2.64	2.64	1.76	Aide	1.76	1.50	1.50
0.20	0.20	0.20	Nurse***	0.20	0.15	-
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>4.47</u>	<u>4.47</u>	<u>3.59</u>	Non-Certificated Subtotal	<u>3.59</u>	<u>3.28</u>	<u>3.13</u>
<u>10.84</u>	<u>9.13</u>	<u>8.15</u>	Total	<u>8.15</u>	<u>7.84</u>	<u>7.69</u>

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

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

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

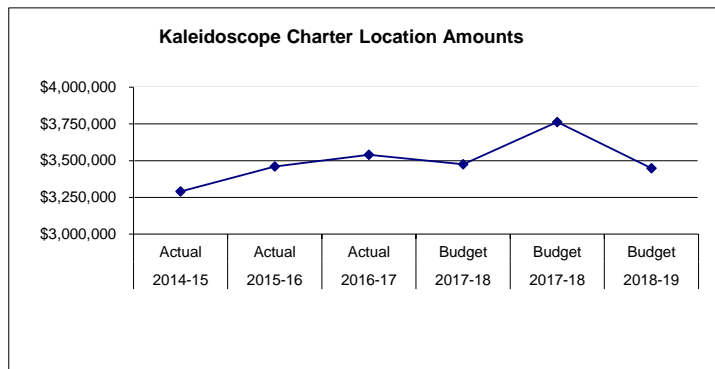


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,331,357	\$ 1,300,442	\$ 1,348,672	3100 Certificated Salaries	\$ 1,352,452	\$ 1,410,515	\$ 1,413,440	\$ 2,925	0
365,521	370,686	390,509	3200 Non-Certificated Salaries	375,034	323,012	315,786	(7,226)	(2)
730,316	830,418	899,635	3500 Employee Benefits	882,524	877,313	895,428	18,115	2
<u>2,427,194</u>	<u>2,501,546</u>	<u>2,638,816</u>	Subtotal - Personnel Services	<u>2,610,010</u>	<u>2,610,840</u>	<u>2,624,654</u>	<u>13,814</u>	1
37,541	44,507	38,713	4100 Professional and Technical Services	31,665	49,558	43,799	(5,759)	(12)
12,958	18,026	20,136	4200 Staff Travel	-	2,734	-	(2,734)	-
2,389	133	-	4250 Student Travel	-	-	-	-	-
6,121	7,033	6,960	4300 Utility Services	6,500	8,951	3,900	(5,051)	(56)
82,813	76,557	83,760	4350 Energy	70,000	75,815	-	(75,815)	(100)
544,756	580,179	576,189	4400 Other Purchased Services	5,000	585,564	7,695	(577,869)	(99)
73,147	126,283	64,558	4500 Supplies, Materials, and Media	49,999	64,008	50,560	(13,448)	(21)
700	700	785	4900 Other Expenses	7,783	220,971	7,663	(213,308)	(97)
-	-	-	4900 Other Expenses - Additional Allowable	582,422	35,100	600,189	565,089	100
102,457	103,918	110,262	4950 Indirect Costs	111,238	109,468	109,531	63	0
<u>862,882</u>	<u>957,336</u>	<u>901,363</u>	Subtotal - Other	<u>864,607</u>	<u>1,152,169</u>	<u>823,337</u>	<u>(323,073)</u>	(28)
-	1,667	-	5100 Equipment	-	-	-	-	-
<u>\$ 3,290,076</u>	<u>\$ 3,460,549</u>	<u>\$ 3,540,179</u>	Location Totals	<u>\$ 3,474,617</u>	<u>\$ 3,763,009</u>	<u>\$ 3,447,991</u>	<u>\$ (315,018)</u>	(8)



Kaleidoscope School of Arts and Science is a charter school opened in the fall of 2004 and serves grades K-6 students. The arts and sciences are integrated into the core curriculum using thematic instruction. Instructional strategies are based upon current brain research and emphasize the inquiry method of instruction. Positive behavior and student responsibility are enhanced by teaching and modeling lifelong guidelines and life skills each day. The school mission includes the use of "real life" experiences along with hands-on learning to make the subject matter relevant to young children.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 63 Kaleidoscope Charter School

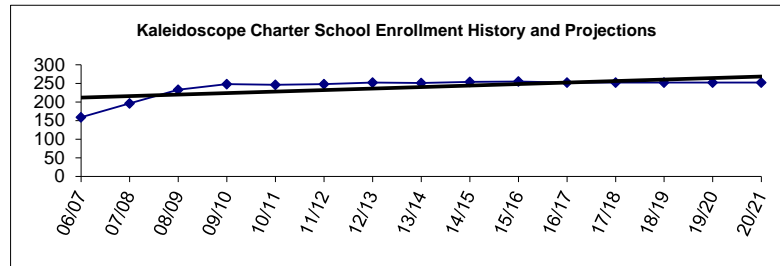
2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
254.00	255.00	254.00	Enrollment in ADM (K-5)	256.00	259.00	260.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.09	15.75	15.50	Teacher (Includes Quest)	15.50	15.75	15.75
0.60	0.60	1.10	Specialist*	1.10	1.10	1.10
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>17.69</u>	<u>18.35</u>	<u>18.60</u>	Certificated Subtotal	<u>18.60</u>	<u>18.85</u>	<u>18.85</u>
	-	1.76	Special Ed Aide	1.76	0.88	0.88
4.38	3.88	3.63	Aide	3.63	2.88	2.63
0.88	0.88	0.88	Nurse***	0.88	0.75	0.75
1.94	1.94	1.94	Support	1.94	1.81	1.81
2.00	2.00	2.00	Custodian	2.00	1.50	1.50
<u>9.20</u>	<u>8.70</u>	<u>10.21</u>	Non-Certificated Subtotal	<u>10.21</u>	<u>7.82</u>	<u>7.57</u>
<u>26.89</u>	<u>27.05</u>	<u>28.81</u>	Total	<u>28.81</u>	<u>26.67</u>	<u>26.42</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

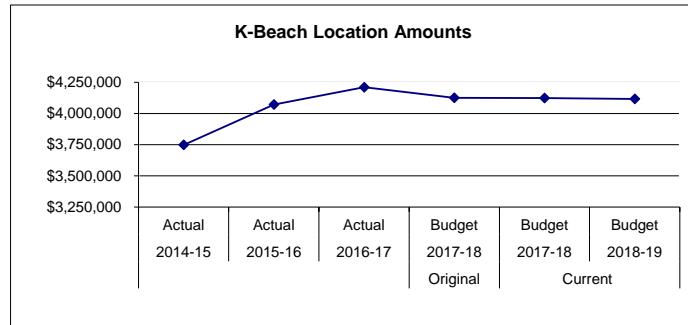


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,956,825	\$ 2,096,341	\$ 2,182,806	3100 Certificated Salaries	\$ 2,193,451	\$ 2,150,717	\$ 2,099,443	\$ (51,274)	(2)
442,567	484,472	499,486	3200 Non-Certificated Salaries	495,406	489,290	492,517	3,227	1
1,065,096	1,265,632	1,321,308	3500 Employee Benefits	1,268,630	1,281,091	1,336,928	55,837	4
<u>3,464,488</u>	<u>3,846,445</u>	<u>4,003,600</u>	Subtotal - Personnel Services	<u>3,957,487</u>	<u>3,921,098</u>	<u>3,928,888</u>	<u>7,790</u>	0
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	481	11	4200 Staff Travel	1,500	1,000	1,350	350	35
-	69	809	4250 Student Travel	-	20	-	-	-
14,008	14,216	14,609	4300 Utility Services	14,650	12,905	14,599	1,694	13
119,438	119,799	123,997	4350 Energy	99,350	116,210	121,078	4,868	4
6,229	6,641	4,341	4400 Other Purchased Services	4,822	4,532	4,395	(137)	(3)
139,835	81,197	62,521	4500 Supplies, Materials, and Media	46,597	67,041	44,833	(22,208)	(33)
735	965	830	4900 Other Expenses	1,609	309	1,609	1,300	100
<u>280,245</u>	<u>223,368</u>	<u>207,118</u>	Subtotal - Other	<u>168,528</u>	<u>202,017</u>	<u>187,864</u>	<u>(14,153)</u>	(7)
2,933	1,286	32	5100 Equipment	-	-	-	-	-
<u>\$ 3,747,666</u>	<u>\$ 4,071,099</u>	<u>\$ 4,210,750</u>	Location Totals	<u>\$ 4,126,015</u>	<u>\$ 4,123,115</u>	<u>\$ 4,116,752</u>	<u>\$ (6,363)</u>	(0)



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
389.00	418.00	407.00	Enrollment in ADM (K-6)	414.00	395.00	397.00

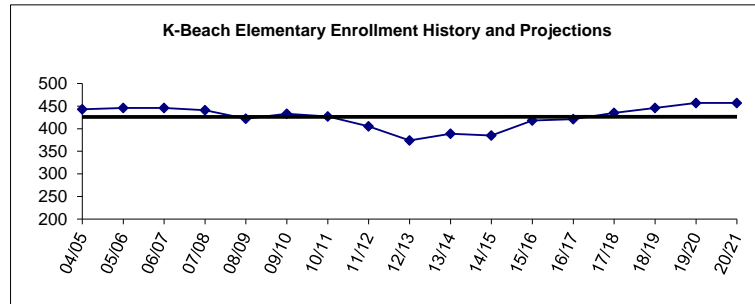
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
22.00	22.50	23.00	Teacher (Includes Quest)	22.50	22.00	21.00
1.34	1.96	2.22	Specialist*	2.22	2.28	2.28
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>27.34</u>	<u>28.46</u>	<u>29.22</u>	Certificated Subtotal	<u>28.72</u>	<u>28.28</u>	<u>27.28</u>
6.02	6.16	6.16	Special Ed Aide	6.16	6.04	6.03
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
3.00	3.00	3.50	Custodian	3.00	3.00	3.00
<u>11.84</u>	<u>11.98</u>	<u>12.48</u>	Non-Certificated Subtotal	<u>11.98</u>	<u>11.86</u>	<u>11.85</u>
<u>39.18</u>	<u>40.44</u>	<u>41.70</u>	Total	<u>40.70</u>	<u>40.14</u>	<u>39.13</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.



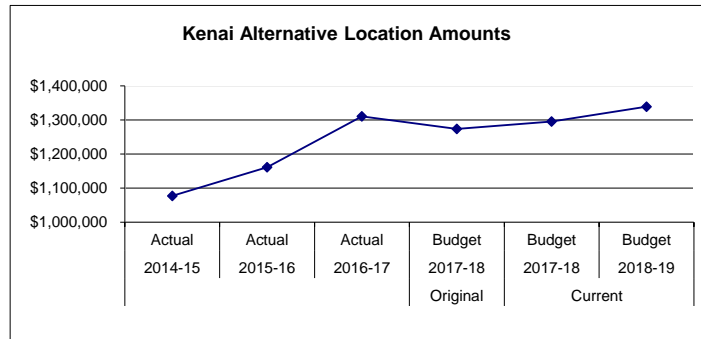
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 67 Kenai Alternative High School

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 520,039	\$ 528,329	\$ 624,014	3100 Certificated Salaries	\$ 635,523	\$ 639,894	\$ 646,191	\$ 6,297	1
141,724	162,665	151,136	3200 Non-Certificated Salaries	155,673	153,103	159,435	6,332	4
284,949	324,528	370,142	3500 Employee Benefits	362,249	375,278	397,742	22,464	6
<u>946,712</u>	<u>1,015,522</u>	<u>1,145,292</u>	Subtotal - Personnel Services	<u>1,153,445</u>	<u>1,168,275</u>	<u>1,203,368</u>	<u>35,093</u>	<u>3</u>
40,000	40,000	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
-	-	24	4200 Staff Travel	750	750	675	(75)	(10)
-	-	121	4250 Student Travel	-	-	-	-	-
11,611	11,733	12,912	4300 Utility Services	11,438	6,754	11,663	4,909	73
66,875	68,988	72,174	4350 Energy	53,620	53,620	69,345	15,725	29
432	404	269	4400 Other Purchased Services	1,179	11,547	929	(10,618)	(92)
10,228	21,573	31,654	4500 Supplies, Materials, and Media	11,429	12,905	11,487	(1,418)	(11)
1,394	1,374	875	4900 Other Expenses	1,639	1,489	1,569	80	5
<u>130,540</u>	<u>144,072</u>	<u>158,029</u>	Subtotal - Other	<u>120,055</u>	<u>127,065</u>	<u>135,668</u>	<u>8,678</u>	<u>7</u>
90	1,566	7,172	5100 Equipment	-	-	-	-	-
<u>\$ 1,077,342</u>	<u>\$ 1,161,160</u>	<u>\$ 1,310,493</u>	Location Totals	<u>\$ 1,273,500</u>	<u>\$ 1,295,340</u>	<u>\$ 1,339,036</u>	<u>\$ 43,771</u>	<u>3</u>



Kenai Alternative High School, is housed in the old Kenai Elementary building in downtown Kenai, sharing the building with Aurora Borealis Charter School and the Boys and Girls Club. Original construction of the building was in 1949 with the most recent renovations being completed in 1999. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway. Kenai Alternative High School enrolls about 85 students in grades 9 - 12.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 67 Kenai Alternative High School

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
73.00	81.00	80.00	Enrollment in ADM (9-12)	65.00	82.00	65.00

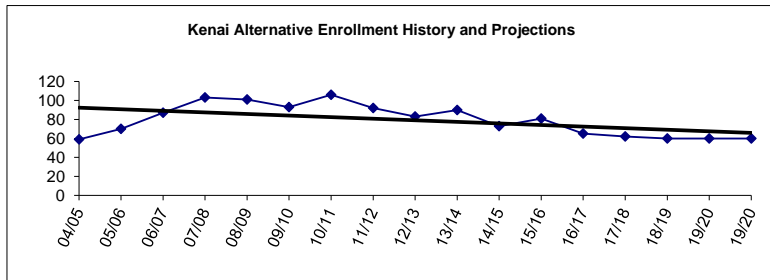
FTE's Included In Current Budget

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	4.55
0.40	0.32	0.40	Specialist*	0.45	0.41	0.41
0.50	0.50	1.50	Special Ed Teacher**	1.50	1.50	1.50
<u>6.40</u>	<u>6.32</u>	<u>7.40</u>	Certificated Subtotal	<u>7.45</u>	<u>7.41</u>	<u>7.46</u>
-	0.88	1.76	Special Ed Aide	1.76	1.82	1.82
-	0.18	0.18	Nurse***	0.18	0.18	0.18
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.93	0.93	0.88	Custodian	0.88	0.88	0.88
<u>1.93</u>	<u>2.99</u>	<u>3.82</u>	Non-Certificated Subtotal	<u>3.82</u>	<u>3.88</u>	<u>3.88</u>
<u>8.33</u>	<u>9.31</u>	<u>11.22</u>	Total	<u>11.27</u>	<u>11.29</u>	<u>11.34</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.

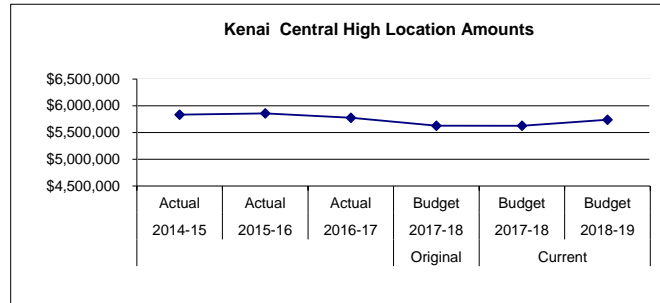


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 2,865,002	\$ 2,801,985	\$ 2,727,077	3100 Certificated Salaries	\$ 2,808,663	\$ 2,729,069	\$ 2,783,661	\$ 54,592	2
650,351	664,777	673,138	3200 Non-Certificated Salaries	613,686	653,878	608,060	(45,818)	(7)
1,441,280	1,601,876	1,611,274	3500 Employee Benefits	1,584,765	1,553,027	1,675,152	122,125	8
<u>4,956,633</u>	<u>5,068,638</u>	<u>5,011,489</u>	Subtotal - Personnel Services	<u>5,007,114</u>	<u>4,935,974</u>	<u>5,066,873</u>	<u>130,899</u>	<u>3</u>
-	516	-	4100 Professional and Technical Services	-	-	-	-	-
7,750	8,053	7,410	4200 Staff Travel	7,500	8,346	6,850	(1,496)	(18)
35,040	32,361	30,022	4250 Student Travel	-	30,812	-	(30,812)	(100)
46,796	48,109	47,973	4300 Utility Services	41,230	45,588	44,062	(1,526)	(3)
513,402	475,638	508,402	4350 Energy	444,158	458,410	499,147	40,737	9
21,027	22,881	17,595	4400 Other Purchased Services	18,041	19,319	13,073	(6,246)	(32)
155,446	137,725	127,122	4500 Supplies, Materials, and Media	98,459	112,851	99,696	(13,155)	(12)
8,878	8,959	8,552	4900 Other Expenses	12,002	8,958	11,136	2,178	24
<u>788,339</u>	<u>734,242</u>	<u>747,076</u>	Subtotal - Other	<u>621,390</u>	<u>684,284</u>	<u>673,964</u>	<u>(10,320)</u>	<u>(2)</u>
<u>91,825</u>	<u>55,308</u>	<u>17,212</u>	5100 Equipment	-	6,149	-	(6,149)	(100)
<u>\$ 5,836,797</u>	<u>\$ 5,858,188</u>	<u>\$ 5,775,777</u>	Location Totals	<u>\$ 5,628,504</u>	<u>\$ 5,626,407</u>	<u>\$ 5,740,837</u>	<u>\$ 114,430</u>	<u>2</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
469.00	478.00	444.00	Enrollment in ADM (9-12)	472.00	450.00	484.00

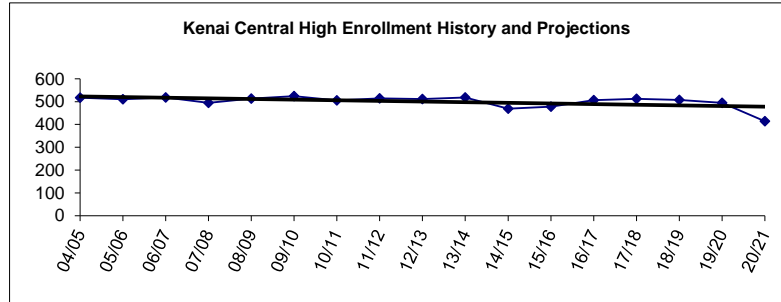
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
27.10	26.40	26.30	Teacher (Includes Quest)	25.30	25.10	25.80
3.30	3.23	3.39	Specialist*	3.39	2.88	2.88
6.28	6.26	6.00	Special Ed Teacher**	6.00	5.00	5.00
<u>38.68</u>	<u>37.89</u>	<u>37.69</u>	Certificated Subtotal	<u>36.69</u>	<u>34.98</u>	<u>35.68</u>
0.88	0.88	-	Special Ed Aide	0.88	0.88	0.88
0.44	1.44	0.44	Aide	0.44	0.44	0.44
0.95	1.95	0.95	Nurse***	0.95	1.04	0.96
5.00	3.00	5.00	Support	5.00	5.00	5.00
6.50	6.50	6.50	Custodian	5.50	5.50	5.50
<u>13.77</u>	<u>13.77</u>	<u>12.89</u>	Non-Certificated Subtotal	<u>12.77</u>	<u>12.86</u>	<u>12.78</u>
<u>52.45</u>	<u>51.66</u>	<u>50.58</u>	Total	<u>49.46</u>	<u>47.84</u>	<u>48.46</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.

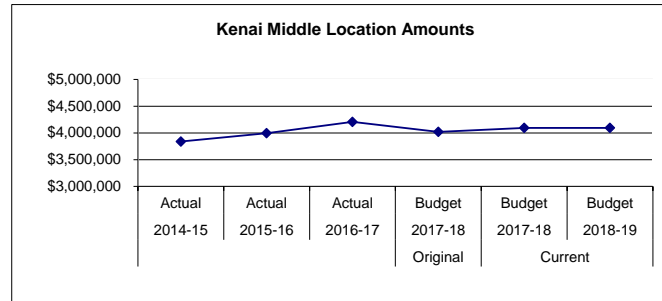


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 2,011,389	\$ 2,090,824	\$ 2,244,659	3100 Certificated Salaries	\$ 2,170,758	\$ 2,213,252	\$ 2,160,217	\$ (53,035)	(2)
398,825	409,956	406,479	3200 Non-Certificated Salaries	411,692	384,845	393,979	9,134	2
1,057,958	1,175,169	1,265,301	3500 Employee Benefits	1,178,902	1,225,626	1,255,216	29,590	2
<u>3,468,172</u>	<u>3,675,949</u>	<u>3,916,439</u>	Subtotal - Personnel Services	<u>3,761,352</u>	<u>3,823,723</u>	<u>3,809,412</u>	<u>(14,311)</u>	(0)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,625	365	380	4200 Staff Travel	1,000	1,000	675	(325)	(33)
6,741	4,715	4,934	4250 Student Travel	-	4,094	-	-	-
13,714	12,574	14,468	4300 Utility Services	11,406	12,982	13,065	83	1
218,442	209,567	209,276	4350 Energy	186,429	186,268	212,428	26,160	14
11,964	8,362	9,395	4400 Other Purchased Services	6,459	8,009	4,154	(3,855)	(48)
83,111	61,843	49,858	4500 Supplies, Materials, and Media	51,659	53,174	50,361	(2,813)	(5)
1,799	1,428	1,491	4900 Other Expenses	2,583	1,833	2,583	750	41
<u>337,396</u>	<u>298,854</u>	<u>289,802</u>	Subtotal - Other	<u>259,536</u>	<u>267,360</u>	<u>283,266</u>	<u>20,000</u>	7
<u>33,284</u>	<u>19,562</u>	<u>402</u>	5100 Equipment	-	3,436	-	(3,436)	-
<u>\$ 3,838,852</u>	<u>\$ 3,994,365</u>	<u>\$ 4,206,643</u>	Location Totals	<u>\$ 4,020,888</u>	<u>\$ 4,094,519</u>	<u>\$ 4,092,678</u>	<u>\$ 2,253</u>	0



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
377.00	369.00	374.00	Enrollment in ADM (6-8)	361.00	344.00	350.00

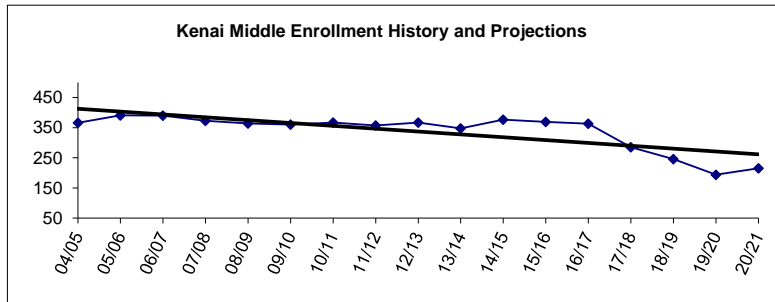
FTE's Included In Current Budget

2.00	2.00	1.50	Administrator	1.50	1.50	1.50
20.00	19.50	19.00	Teacher (Includes Quest)	19.00	19.00	18.50
2.40	2.43	2.30	Specialist*	2.30	2.10	2.10
3.00	3.00	4.00	Special Ed Teacher**	4.00	5.00	5.00
<u>27.40</u>	<u>26.93</u>	<u>26.80</u>	Certificated Subtotal	<u>26.80</u>	<u>27.60</u>	<u>27.10</u>
2.64	2.64	2.64	Special Ed Aide	2.64	2.64	2.64
0.88	0.44	0.88	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.88	0.88
0.88	1.38	0.88	Nurse***	1.38	0.88	0.88
2.50	2.00	2.50	Support	2.00	2.50	2.00
3.50	3.50	3.50	Custodian	3.00	3.00	3.00
<u>10.40</u>	<u>9.96</u>	<u>10.40</u>	Non-Certificated Subtotal	<u>9.90</u>	<u>9.90</u>	<u>9.40</u>
<u>37.80</u>	<u>36.89</u>	<u>37.20</u>	Total	<u>36.70</u>	<u>37.50</u>	<u>36.50</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.

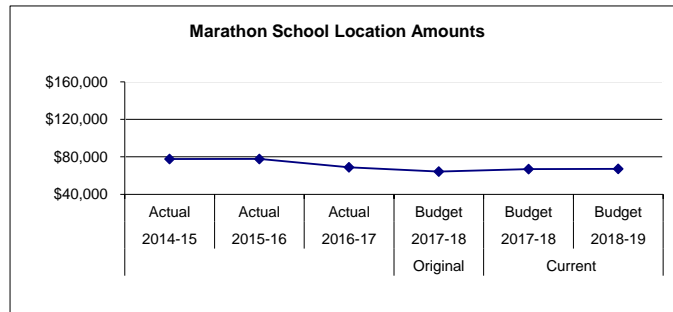


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 55,150	\$ 53,586	\$ 48,683	3100 Certificated Salaries	\$ 43,320	\$ 45,707	\$ 45,504	\$ (203)	-
-	563	(454)	3200 Non-Certificated Salaries	260	260	260	-	-
17,777	19,226	16,339	3500 Employee Benefits	15,261	15,828	16,037	209	1
<u>72,927</u>	<u>73,375</u>	<u>64,568</u>	Subtotal - Personnel Services	<u>58,841</u>	<u>61,795</u>	<u>61,801</u>	<u>6</u>	<u>0</u>
-	-	72	4200 Staff Travel	-	150	-	(150)	-
4,703	3,927	3,938	4300 Utility Services	3,800	3,557	3,750	193	5
173	163	149	4400 Other Purchased Services	104	104	104	-	-
(64)	225	101	4500 Supplies, Materials, and Media	1,582	1,432	1,498	66	5
<u>4,812</u>	<u>4,315</u>	<u>4,260</u>	Subtotal - Other	<u>5,486</u>	<u>5,243</u>	<u>5,352</u>	<u>109</u>	<u>2</u>
-	140	-	5100 Equipment	-	-	-	-	-
<u>\$ 77,739</u>	<u>\$ 77,830</u>	<u>\$ 68,828</u>	Location Totals	<u>\$ 64,327</u>	<u>\$ 67,038</u>	<u>\$ 67,153</u>	<u>\$ 115</u>	<u>0</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
9.00	6.00	12.00	Enrollment in ADM (7-12)	10.00	4.00	10.00

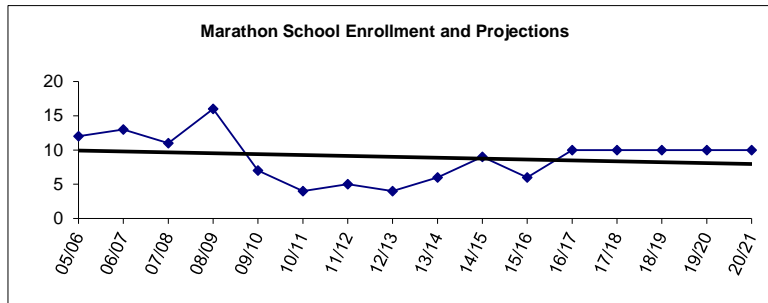
FTE's Included In Current Budget

-	-	-	Administrator	-	-	-
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
1.00	1.00	1.00	Totals	1.00	1.00	1.00

* "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.

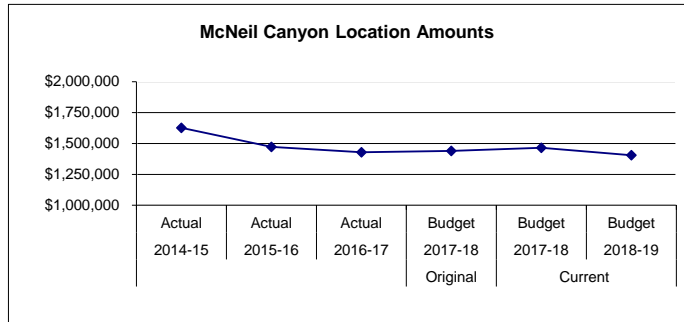


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 846,367	\$ 750,670	\$ 708,514	3100 Certificated Salaries	\$ 747,290	\$ 705,696	\$ 708,607	\$ 2,911	0
183,464	170,553	175,138	3200 Non-Certificated Salaries	174,979	207,378	158,943	(48,435)	(23)
442,094	433,289	436,570	3500 Employee Benefits	432,685	442,492	431,880	(10,612)	(2)
<u>1,471,925</u>	<u>1,354,512</u>	<u>1,320,222</u>	Subtotal - Personnel Services	<u>1,354,954</u>	<u>1,355,566</u>	<u>1,299,430</u>	<u>(56,136)</u>	(4)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
465	202	727	4200 Staff Travel	1,500	920	1,350	430	47
-	-	-	4250 Student Travel	-	-	-	-	-
8,134	6,912	8,567	4300 Utility Services	7,850	6,641	7,789	1,148	17
84,929	77,979	73,613	4350 Energy	57,110	75,729	78,841	3,112	4
1,981	2,397	1,729	4400 Other Purchased Services	1,966	2,444	1,461	(983)	(40)
55,368	26,070	22,724	4500 Supplies, Materials, and Media	16,245	20,921	15,127	(5,794)	(28)
700	700	704	4900 Other Expenses	700	718	700	(18)	(3)
<u>151,577</u>	<u>114,260</u>	<u>108,064</u>	Subtotal - Others	<u>85,371</u>	<u>107,373</u>	<u>105,268</u>	<u>(2,105)</u>	(2)
<u>3,285</u>	<u>2,902</u>	<u>333</u>	5100 Equipment	-	1,728	-	(1,728)	-
<u>\$ 1,626,787</u>	<u>\$ 1,471,674</u>	<u>\$ 1,428,619</u>	Location Totals	<u>\$ 1,440,325</u>	<u>\$ 1,464,667</u>	<u>\$ 1,404,698</u>	<u>\$ (59,969)</u>	(4)



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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 47 McNeil Canyon Elementary

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
120.00	116.00	127.00	Enrollment in ADM (K-6)	128.00	124.00	116.00

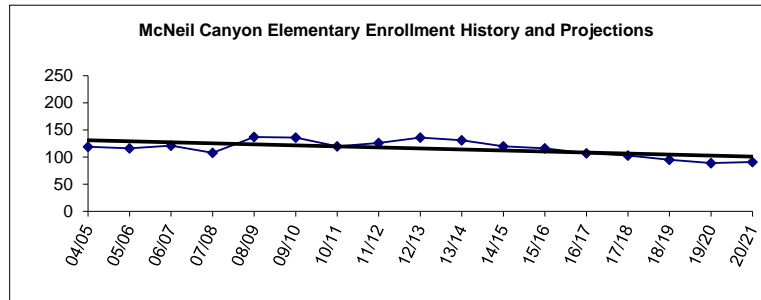
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
9.50	7.93	7.50	Teacher (Includes Quest)	8.00	7.50	7.50
-	-	0.05	Specialist*	0.05	0.10	0.10
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.00</u>	<u>9.43</u>	<u>9.05</u>	Certificated Subtotal	<u>9.55</u>	<u>9.10</u>	<u>9.10</u>
0.62	0.63	0.63	Special Ed Aide	0.63	0.63	0.63
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	1.00
<u>3.85</u>	<u>3.86</u>	<u>3.86</u>	Non-Certificated Subtotal	<u>3.86</u>	<u>3.86</u>	<u>3.36</u>
<u>14.85</u>	<u>13.29</u>	<u>12.91</u>	Total	<u>13.41</u>	<u>12.96</u>	<u>12.46</u>

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

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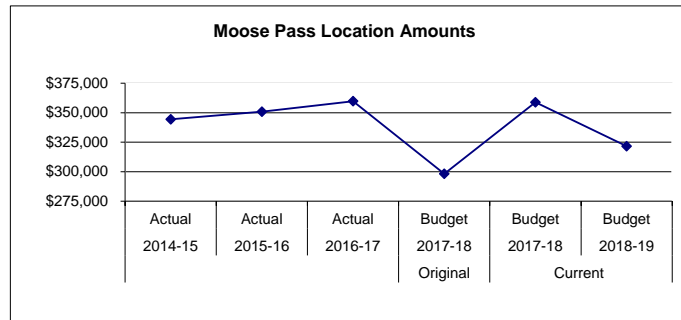


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 102,254	\$ 98,910	\$ 91,971	3100 Certificated Salaries	\$ 96,457	\$ 100,883	\$ 92,981	\$ (7,902)	(8)
72,248	79,542	79,760	3200 Non-Certificated Salaries	56,968	76,010	70,236	(5,774)	(8)
106,129	120,456	124,938	3500 Employee Benefits	87,698	122,417	104,942	(17,475)	(14)
<u>280,631</u>	<u>298,908</u>	<u>296,669</u>	Subtotal - Personnel Services	<u>241,123</u>	<u>299,310</u>	<u>268,159</u>	<u>(31,151)</u>	(10)
783	313	59	4200 Staff Travel	1,250	1,351	1,125	(226)	(17)
21,663	21,947	22,000	4300 Utility Services	21,100	17,024	20,419	3,395	20
26,369	23,601	34,597	4350 Energy	31,144	37,035	28,189	(8,846)	(24)
358	160	151	4400 Other Purchased Services	636	636	417	(219)	(34)
13,961	4,770	4,805	4500 Supplies, Materials, and Media	2,696	3,228	3,005	(223)	(7)
641	279	165	4900 Other Expenses	253	303	253	(50)	(17)
<u>63,775</u>	<u>51,070</u>	<u>61,777</u>	Subtotal - Other	<u>57,079</u>	<u>59,577</u>	<u>53,408</u>	<u>(6,169)</u>	(10)
-	814	1,260	5100 Equipment	-	-	-	-	-
<u>\$ 344,406</u>	<u>\$ 350,792</u>	<u>\$ 359,706</u>	Location Totals	<u>\$ 298,202</u>	<u>\$ 358,887</u>	<u>\$ 321,567</u>	<u>\$ (37,320)</u>	(10)



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
14.00	10.00	11.00	Enrollment in ADM (K-8)	13.00	14.00	16.00

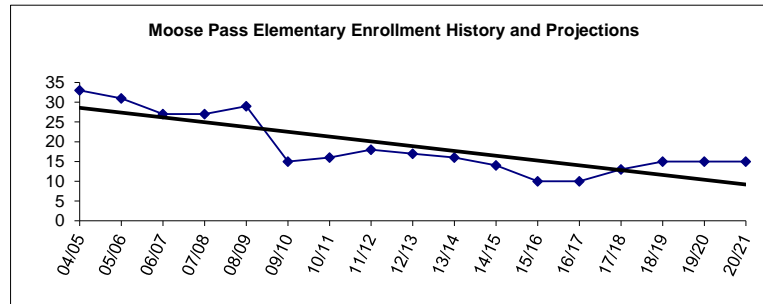
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.10	0.10
1.10	1.10	1.08	Teachers (includes Quest)	1.08	1.10	1.10
0.13	0.05	0.05	Specialists*	0.05	0.04	0.04
0.02	0.02	0.01	Special Ed Teachers**	0.01	-	-
<u>1.45</u>	<u>1.37</u>	<u>1.34</u>	Certificated Subtotal	<u>1.34</u>	<u>1.24</u>	<u>1.24</u>
-	-	-	Special Ed Aides	-	-	-
0.88	0.88	0.88	Aide	-	0.88	0.44
0.04	0.04	0.04	Nurse***	0.04	0.05	0.05
0.75	0.75	0.75	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.17</u>	<u>2.17</u>	<u>2.17</u>	Non-Certificated Subtotal	<u>1.42</u>	<u>2.18</u>	<u>1.87</u>
<u><u>3.62</u></u>	<u><u>3.54</u></u>	<u><u>3.51</u></u>	Total	<u><u>2.76</u></u>	<u><u>3.42</u></u>	<u><u>3.11</u></u>

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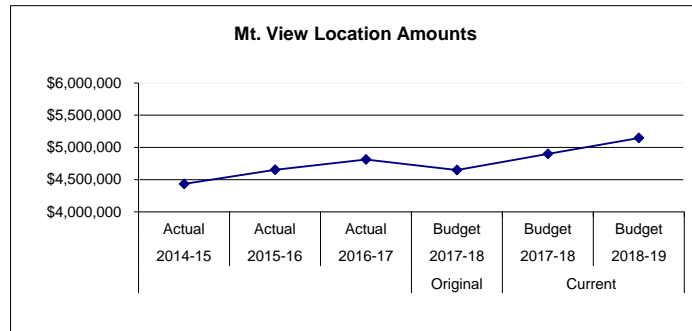


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 2,197,595	\$ 2,260,832	\$ 2,259,448	3100 Certificated Salaries	\$ 2,276,807	\$ 2,420,724	\$ 2,457,897	\$ 37,173	2
602,032	630,379	680,741	3200 Non-Certificated Salaries	680,680	660,896	689,694	28,798	4
1,328,204	1,524,107	1,625,034	3500 Employee Benefits	1,514,047	1,591,058	1,788,638	197,580	12
<u>4,127,831</u>	<u>4,415,318</u>	<u>4,565,223</u>	Subtotal - Personnel Services	<u>4,471,534</u>	<u>4,672,678</u>	<u>4,936,229</u>	<u>263,551</u>	<u>6</u>
-	-	48	4200 Staff Travel	1,000	1,000	900	(100)	100
12,424	12,052	14,564	4300 Utility Services	11,500	13,569	12,955	(614)	(5)
131,504	129,902	143,726	4350 Energy	108,886	133,827	135,044	1,217	1
8,258	10,052	7,155	4400 Other Purchased Services	5,486	7,420	5,438	(1,982)	(27)
150,941	82,707	76,431	4500 Supplies, Materials, and Media	49,516	68,752	53,333	(15,419)	(22)
1,695	1,500	1,500	4900 Other Expenses	1,786	1,822	1,906	84	5
<u>304,822</u>	<u>236,213</u>	<u>243,424</u>	Subtotal - Other	<u>178,174</u>	<u>226,390</u>	<u>209,576</u>	<u>(16,814)</u>	<u>(7)</u>
911	814	3,019	5100 Equipment	-	120	-	(120)	-
<u>\$ 4,433,564</u>	<u>\$ 4,652,345</u>	<u>\$ 4,811,666</u>	Location Totals	<u>\$ 4,649,708</u>	<u>\$ 4,899,188</u>	<u>\$ 5,145,805</u>	<u>\$ 246,617</u>	<u>5</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
445.00	451.00	431.00	Enrollment in ADM (K-5)	435.00	484.00	473.00

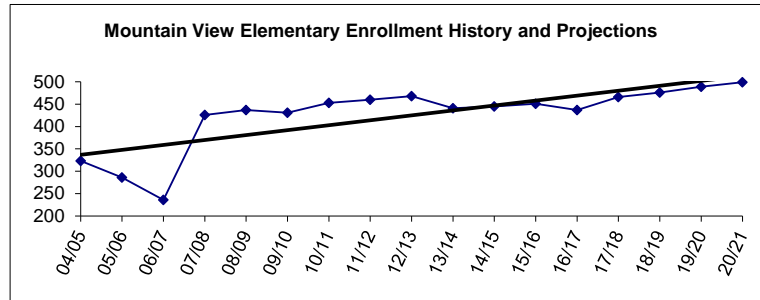
FTE's Included In Current Budget

2.00	2.00	1.50	Administrator	1.50	1.50	2.00
22.00	22.50	23.00	Teacher (Includes Quest)	22.50	24.00	24.50
2.60	3.17	2.98	Specialist *	2.98	3.00	3.00
6.00	6.00	5.87	Special Ed Teacher **	5.87	6.00	6.00
<u>32.60</u>	<u>33.67</u>	<u>33.35</u>	Certificated Subtotal	<u>32.85</u>	<u>34.50</u>	<u>35.50</u>
10.56	10.56	12.32	Special Ed Aide	12.32	12.32	12.32
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
2.00	2.00	2.00	Support	2.00	2.00	2.00
3.50	3.50	3.50	Custodian	3.00	3.00	3.00
<u>17.38</u>	<u>17.38</u>	<u>19.14</u>	Non-Certificated Subtotal	<u>18.64</u>	<u>18.64</u>	<u>18.64</u>
<u>49.98</u>	<u>51.05</u>	<u>52.49</u>	Total	<u>51.49</u>	<u>53.14</u>	<u>54.14</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.

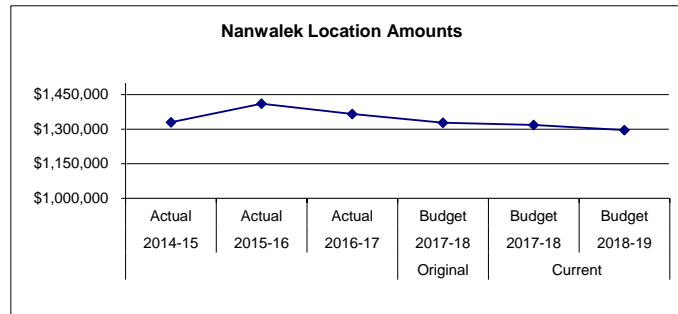


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 475,828	\$ 491,331	\$ 491,695	3100 Certificated Salaries	\$ 512,538	\$ 532,187	\$ 488,972	\$ (43,215)	(8)
181,150	185,388	168,181	3200 Non-Certificated Salaries	163,338	133,043	129,093	(3,950)	(3)
359,809	404,848	379,492	3500 Employee Benefits	373,574	337,475	370,178	32,703	10
<u>1,016,787</u>	<u>1,081,567</u>	<u>1,039,368</u>	Subtotal - Personnel Services	<u>1,049,450</u>	<u>1,002,705</u>	<u>988,243</u>	<u>(14,462)</u>	(1)
752	540	5,430	4100 Professional and Technical Services	-	-	-	-	-
2,976	3,038	1,822	4200 Staff Travel	6,500	4,017	5,100	1,083	27
4,000	4,000	3,600	4250 Student Travel	-	3,600	-	(3,600)	(100)
124,681	144,483	145,258	4300 Utility Services	156,200	157,525	159,562	2,037	1
71,812	78,672	100,427	4350 Energy	75,250	93,756	83,638	(10,118)	(11)
32,091	35,971	38,284	4400 Other Purchased Services	21,502	28,131	40,552	12,421	44
54,842	27,256	23,167	4500 Supplies, Materials, and Media	13,351	21,416	13,333	(8,083)	(38)
6,770	7,885	7,805	4900 Other Expenses	5,705	7,075	5,725	(1,350)	(19)
<u>297,924</u>	<u>301,845</u>	<u>325,793</u>	Subtotal - Other	<u>278,508</u>	<u>315,520</u>	<u>307,910</u>	<u>(7,610)</u>	(2)
15,407	27,040	500	5100 Equipment	-	132	-	(132)	-
<u>\$ 1,330,118</u>	<u>\$ 1,410,452</u>	<u>\$ 1,365,661</u>	Location Totals	<u>\$ 1,327,958</u>	<u>\$ 1,318,357</u>	<u>\$ 1,296,153</u>	<u>\$ (22,204)</u>	(2)



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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 34 Nanwalek Elementary / High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
79.00	76.00	79.00	Enrollment in ADM (K-12)	84.00	76.00	83.00

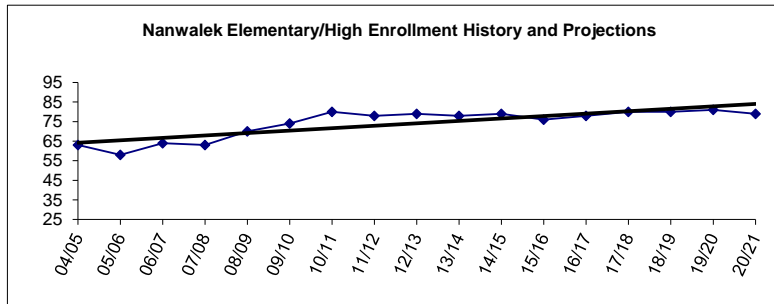
FTE's Included In Current Budget

0.80	0.80	0.80	Adminstrator	0.80	0.80	0.80
5.70	5.70	5.70	Teacher (Includes Quest)	5.20	5.50	5.00
0.30	0.30	0.40	Specialist*	0.40	0.40	0.40
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.20	1.20
<u>7.80</u>	<u>7.80</u>	<u>7.90</u>	Certificated Subtotal	<u>7.40</u>	<u>7.90</u>	<u>7.40</u>
1.76	3.96	2.64	Special Ed Aide	2.64	1.76	1.76
0.15	0.15	0.20	Nurse***	0.20	0.20	0.02
-	-	-	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>3.79</u>	<u>5.99</u>	<u>4.72</u>	Non-Certificated Subtotal	<u>4.72</u>	<u>3.84</u>	<u>3.66</u>
<u>11.59</u>	<u>13.79</u>	<u>12.62</u>	Total	<u>12.12</u>	<u>11.74</u>	<u>11.06</u>

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

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

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



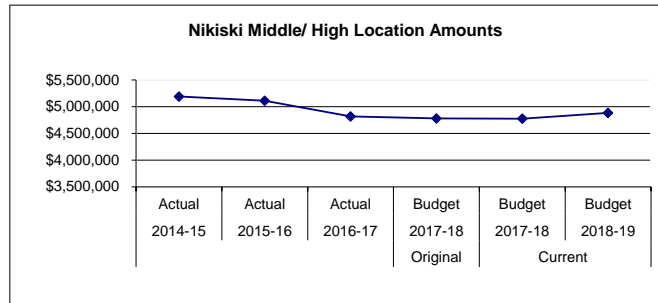
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 10 Nikiski Middle / Senior High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 2,466,826	\$ 2,431,537	\$ 2,226,911	3100 Certificated Salaries	\$ 2,302,268	\$ 2,271,907	\$ 2,289,985	\$ 18,078	1
693,262	662,369	676,293	3200 Non-Certificated Salaries	625,014	648,312	625,275	(23,037)	(4)
1,366,396	1,448,306	1,409,049	3500 Employee Benefits	1,408,830	1,362,296	1,514,740	152,444	11
<u>4,526,484</u>	<u>4,542,212</u>	<u>4,312,253</u>	Subtotal - Personnel Services	<u>4,336,112</u>	<u>4,282,515</u>	<u>4,430,000</u>	<u>147,485</u>	<u>3</u>
2,000	-	-	4100 Professional and Technical Services	-	-	-	-	-
5,889	5,047	4,380	4200 Staff Travel	6,000	6,545	5,000	(1,545)	(24)
20,533	22,022	18,484	4250 Student Travel	-	18,662	-	(18,662)	(100)
23,611	24,257	24,854	4300 Utility Services	22,714	22,615	22,189	(426)	(2)
371,503	345,085	330,766	4350 Energy	332,318	307,333	349,118	41,785	14
6,699	9,026	7,173	4400 Other Purchased Services	10,064	13,064	6,436	(6,628)	(51)
141,194	84,340	79,367	4500 Supplies, Materials, and Media	65,102	82,179	65,657	(16,522)	(20)
5,365	5,418	5,197	4900 Other Expenses	7,473	6,903	7,453	550	8
<u>576,794</u>	<u>495,195</u>	<u>470,221</u>	Subtotal - Other	<u>443,671</u>	<u>457,301</u>	<u>455,853</u>	<u>(1,448)</u>	<u>(0)</u>
<u>87,753</u>	<u>73,332</u>	<u>34,632</u>	5100 Equipment	-	35,298	-	(35,298)	(100)
<u>\$ 5,191,031</u>	<u>\$ 5,110,739</u>	<u>\$ 4,817,106</u>	Location Totals	<u>\$ 4,779,783</u>	<u>\$ 4,775,114</u>	<u>\$ 4,885,853</u>	<u>\$ 110,739</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
399.00	364.00	364.00	Enrollment in ADM (6-12)	370.00	358.00	377.00

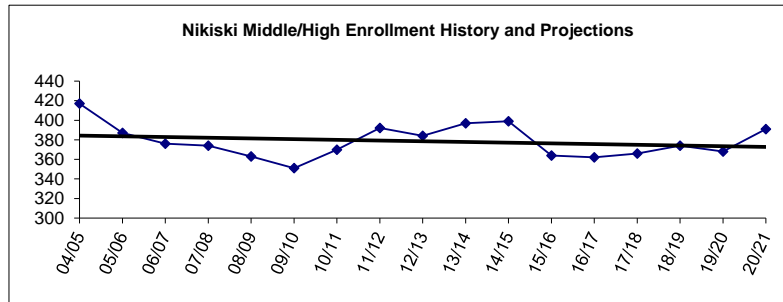
FTE's Included In Current Budget

2.00	2.00	1.50	Administrator	1.50	1.50	1.50
23.95	23.10	21.20	Teacher (Includes Quest)	21.70	21.50	21.80
2.20	2.03	1.70	Specialist*	1.70	1.67	1.67
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>33.15</u>	<u>32.13</u>	<u>29.40</u>	Certificated Subtotal	<u>29.90</u>	<u>29.67</u>	<u>29.97</u>
6.16	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.88	1.38	0.88	Nurse***	0.88	0.88	0.88
3.50	2.50	3.00	Support	3.00	3.00	3.00
4.50	4.00	4.00	Custodian	3.50	3.50	3.50
<u>15.92</u>	<u>14.04</u>	<u>14.04</u>	Non-Certificated Subtotal	<u>13.54</u>	<u>13.54</u>	<u>13.54</u>
<u>49.07</u>	<u>46.17</u>	<u>43.44</u>	Total	<u>43.44</u>	<u>43.21</u>	<u>43.51</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.



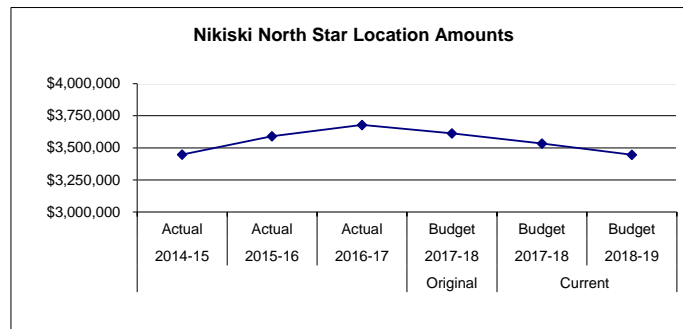
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 52 Nikiski North Star Elementary

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,744,591	\$ 1,803,307	\$ 1,821,915	3100 Certificated Salaries	\$ 1,871,789	\$ 1,803,242	\$ 1,684,566	\$ (118,676)	(7)
394,836	416,978	451,624	3200 Non-Certificated Salaries	411,779	419,062	416,661	(2,401)	(1)
977,071	1,112,451	1,152,170	3500 Employee Benefits	1,123,431	1,081,250	1,115,496	34,246	3
<u>3,116,498</u>	<u>3,332,736</u>	<u>3,425,709</u>	Subtotal - Personnel Services	<u>3,406,999</u>	<u>3,303,554</u>	<u>3,216,723</u>	<u>(86,831)</u>	<u>(3)</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,142	902	931	4200 Staff Travel	1,000	1,222	900	(322)	(26)
16,793	16,549	17,041	4300 Utility Services	16,163	16,144	16,691	547	3
163,152	168,896	168,640	4350 Energy	140,000	148,513	166,896	18,383	12
8,127	8,038	5,556	4400 Other Purchased Services	5,100	5,670	4,620	(1,050)	(19)
137,988	60,645	58,685	4500 Supplies, Materials, and Media	41,781	57,316	39,241	(18,075)	(32)
1,044	1,159	1,230	4900 Other Expenses	1,275	380	1,135	755	199
<u>328,246</u>	<u>256,189</u>	<u>252,083</u>	Subtotal - Other	<u>205,319</u>	<u>229,245</u>	<u>229,483</u>	<u>238</u>	<u>0</u>
2,834	814	1,202	5100 Equipment	-	569	-	(569)	-
<u>\$ 3,447,578</u>	<u>\$ 3,589,739</u>	<u>\$ 3,678,994</u>	Location Totals	<u>\$ 3,612,318</u>	<u>\$ 3,533,368</u>	<u>\$ 3,446,206</u>	<u>\$ (87,162)</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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 52 Nikiski North Star Elementary

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
366.00	372.00	378.00	Enrollment in ADM (K-5)	364.00	367.00	342.00

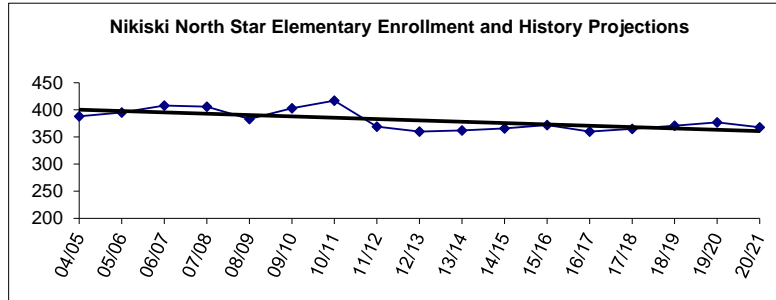
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.50	20.00	20.00	Teacher (Includes Quest)	20.00	20.00	18.00
1.50	1.50	1.50	Specialist*	1.50	1.50	1.50
4.00	4.50	4.00	Special Ed Teacher**	4.00	3.00	3.00
<u>26.00</u>	<u>27.00</u>	<u>26.50</u>	Certificated Subtotal	<u>26.50</u>	<u>25.50</u>	<u>23.50</u>
4.40	4.40	3.96	Special Ed Aide	3.96	4.17	4.17
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	1.75	1.75	Support	2.00	1.75	1.50
3.00	3.00	3.00	Custodian	2.50	2.50	2.50
<u>10.22</u>	<u>10.47</u>	<u>10.03</u>	Non-Certificated Subtotal	<u>9.78</u>	<u>9.74</u>	<u>9.49</u>
<u>36.22</u>	<u>37.47</u>	<u>36.53</u>	Total	<u>36.28</u>	<u>35.24</u>	<u>32.99</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.



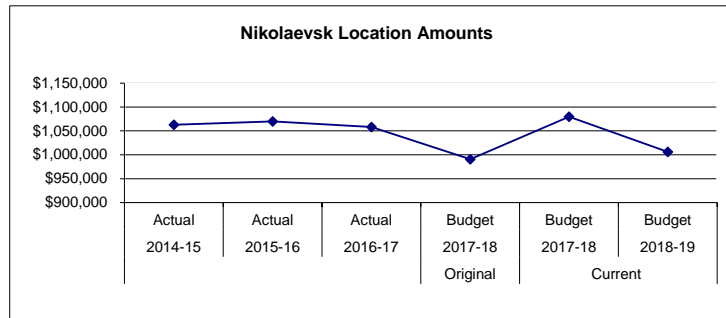
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 38 Nikolaevsk Elementary / High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 498,919	\$ 486,323	\$ 518,735	3100 Certificated Salaries	\$ 487,244	\$ 532,716	\$ 457,836	\$ (74,880)	(14)
150,111	164,720	136,617	3200 Non-Certificated Salaries	135,465	134,236	137,092	2,856	2
280,937	310,391	297,462	3500 Employee Benefits	288,335	307,310	313,666	6,356	2
<u>929,967</u>	<u>961,434</u>	<u>952,814</u>	Subtotal - Personnel Services	<u>911,044</u>	<u>974,262</u>	<u>908,594</u>	<u>(65,668)</u>	(7)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,166	2,276	1,644	4200 Staff Travel	3,500	3,349	3,150	(199)	(6)
4,961	4,893	4,465	4250 Student Travel	-	4,464	-	(4,464)	(100)
8,816	8,456	9,774	4300 Utility Services	9,300	10,096	8,634	(1,462)	(14)
70,389	70,561	68,541	4350 Energy	51,500	70,033	69,830	(203)	(0)
1,367	1,215	611	4400 Other Purchased Services	1,983	1,369	1,502	133	10
42,731	17,330	14,329	4500 Supplies, Materials, and Media	11,166	14,337	12,128	(2,209)	(15)
1,334	1,419	1,136	4900 Other Expenses	2,272	1,808	2,272	464	26
<u>131,764</u>	<u>106,150</u>	<u>100,500</u>	Subtotal - Other	<u>79,721</u>	<u>105,456</u>	<u>97,516</u>	<u>(7,940)</u>	(8)
1,137	2,284	4,703	5100 Equipment	-	-	-	-	-
<u>\$ 1,062,868</u>	<u>\$ 1,069,868</u>	<u>\$ 1,058,017</u>	Location Totals	<u>\$ 990,765</u>	<u>\$ 1,079,718</u>	<u>\$ 1,006,110</u>	<u>\$ (73,608)</u>	(7)



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
64.00	66.00	64.00	Enrollment in ADM (K-12)	63.00	76.00	72.00

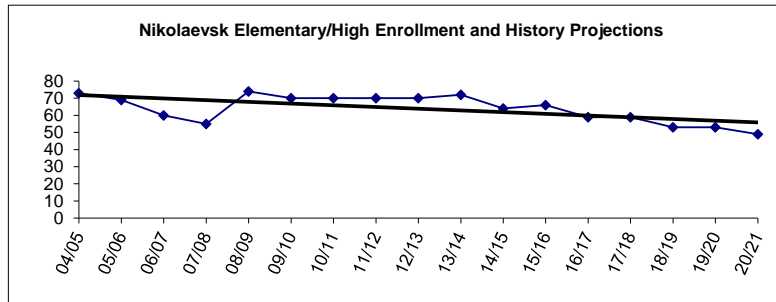
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.10	4.00	Teacher (Includes Quest)	4.00	5.00	4.50
0.43	0.55	0.40	Specialist*	0.40	0.40	0.40
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.43</u>	<u>6.15</u>	<u>5.90</u>	Certificated Subtotal	<u>5.90</u>	<u>6.90</u>	<u>6.40</u>
-	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
0.75	0.75	-	Aide	-	-	-
0.18	0.18	0.18	Nurse***	0.18	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>2.81</u>	<u>3.69</u>	<u>2.94</u>	Non-Certificated Subtotal	<u>2.94</u>	<u>2.94</u>	<u>2.94</u>
<u>9.24</u>	<u>9.84</u>	<u>8.84</u>	Total	<u>8.84</u>	<u>9.84</u>	<u>9.34</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.



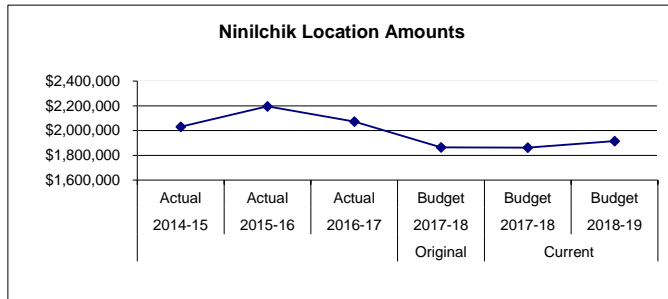
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 02 Ninilchik Elementary / High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 959,122	\$ 1,021,892	\$ 912,539	3100 Certificated Salaries	\$ 851,377	\$ 860,106	\$ 848,374	\$ (11,732)	(1)
305,559	323,390	337,577	3200 Non-Certificated Salaries	318,487	288,938	303,661	14,723	-
553,300	657,357	628,111	3500 Employee Benefits	539,196	542,231	592,536	50,305	9
<u>1,817,981</u>	<u>2,002,639</u>	<u>1,878,227</u>	Subtotal - Personnel Services	<u>1,709,060</u>	<u>1,691,275</u>	<u>1,744,571</u>	<u>53,296</u>	<u>3</u>
-	-	4,800	4100 Professional and Technical Services	-	-	-	-	-
2,770	3,777	2,878	4200 Staff Travel	3,500	3,588	2,925	(663)	(18)
6,200	5,667	5,580	4250 Student Travel	-	5,580	-	(5,580)	(100)
4,308	3,950	4,987	4300 Utility Services	3,854	3,652	4,327	675	18
137,813	133,430	142,975	4350 Energy	120,923	127,807	138,073	10,266	8
1,899	2,395	2,138	4400 Other Purchased Services	3,331	3,566	2,596	(970)	(27)
50,149	32,992	22,295	4500 Supplies, Materials, and Media	21,965	23,777	20,975	(2,802)	(12)
2,314	2,513	2,246	4900 Other Expenses	1,976	2,876	1,976	(900)	(31)
<u>205,453</u>	<u>184,724</u>	<u>187,899</u>	Subtotal - Other	<u>155,549</u>	<u>170,846</u>	<u>170,872</u>	<u>26</u>	<u>0</u>
8,321	8,688	6,684	5100 Equipment	-	-	-	-	-
<u>\$ 2,031,755</u>	<u>\$ 2,196,051</u>	<u>\$ 2,072,810</u>	Location Totals	<u>\$ 1,864,609</u>	<u>\$ 1,862,121</u>	<u>\$ 1,915,443</u>	<u>\$ 53,322</u>	<u>3</u>



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
150.00	138.00	125.00	Enrollment in ADM (K-12)	113.00	109.00	105.00

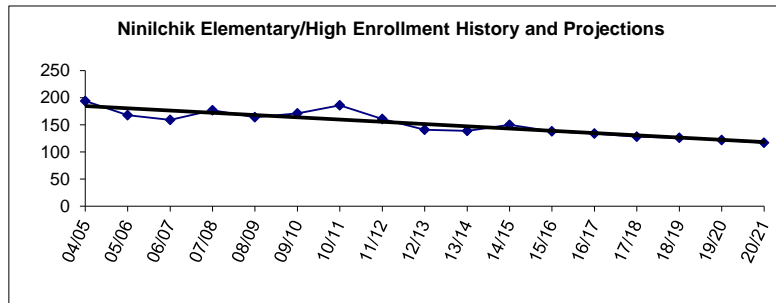
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.18	9.66	8.66	Teacher (Includes Quest)	7.00	7.00	7.00
1.25	1.20	0.80	Specialist*	0.80	0.80	0.80
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>13.43</u>	<u>13.86</u>	<u>12.46</u>	Certificated Subtotal	<u>10.80</u>	<u>10.80</u>	<u>10.80</u>
1.26	1.51	1.76	Special Ed Aide	1.76	1.76	1.76
-	-	-	Aide	-	-	-
0.40	0.40	0.40	Nurse***	0.40	0.31	0.39
2.00	2.00	2.00	Support	2.00	2.00	2.00
2.50	2.50	2.50	Custodian	2.00	2.00	2.00
<u>6.16</u>	<u>6.41</u>	<u>6.66</u>	Non-Certificated Subtotal	<u>6.16</u>	<u>6.07</u>	<u>6.15</u>
<u>19.59</u>	<u>20.27</u>	<u>19.12</u>	Total	<u>16.96</u>	<u>16.87</u>	<u>16.95</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.

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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.

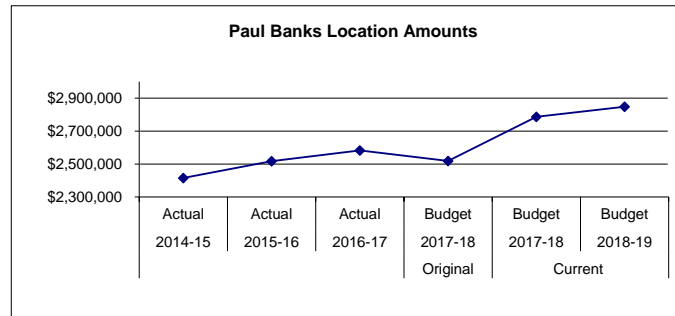


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,180,792	\$ 1,216,781	\$ 1,206,645	3100 Certificated Salaries	\$ 1,232,186	\$ 1,267,492	\$ 1,287,473	\$ 19,981	2
355,360	367,700	381,520	3200 Non-Certificated Salaries	367,711	451,998	448,826	(3,172)	(1)
692,181	790,442	839,425	3500 Employee Benefits	788,295	917,254	971,428	54,174	6
<u>2,228,333</u>	<u>2,374,923</u>	<u>2,427,590</u>	Subtotal - Personnel Services	<u>2,388,192</u>	<u>2,636,744</u>	<u>2,707,727</u>	<u>70,983</u>	<u>3</u>
1,250	750	710	4100 Professional and Technical Services	-	-	-	-	-
1,478	1,322	504	4200 Staff Travel	1,500	1,500	1,350	(150)	(10)
15,481	17,089	19,250	4300 Utility Services	16,748	12,708	17,145	4,437	35
93,071	91,846	97,096	4350 Energy	84,903	92,297	94,004	1,707	2
3,177	2,702	2,320	4400 Other Purchased Services	2,348	13,116	2,223	(10,893)	(83)
69,857	28,203	27,457	4500 Supplies, Materials, and Media	22,407	29,202	23,536	(5,666)	(19)
800	700	754	4900 Other Expenses	2,172	1,520	1,772	252	17
<u>185,114</u>	<u>142,612</u>	<u>148,091</u>	Subtotal - Other	<u>130,078</u>	<u>150,343</u>	<u>140,030</u>	<u>(10,313)</u>	<u>(7)</u>
1,852	-	6,437	5100 Equipment	-	-	-	-	-
<u>\$ 2,415,299</u>	<u>\$ 2,517,535</u>	<u>\$ 2,582,118</u>	Location Totals	<u>\$ 2,518,270</u>	<u>\$ 2,787,087</u>	<u>\$ 2,847,757</u>	<u>\$ 60,670</u>	<u>2</u>



Paul Banks serves students in grades pre-school - 2, and is located in Homer, Alaska. Homer is located on the north shore of Kachemak Bay in the southwestern section of the Kenai Peninsula. Paul Banks is an exciting place to learn and students are actively engaged in their education. Some of the activities offered to students are technology, music, art/pottery, theme based read-a-thon and after school activities. We offer a strong academic program where the learning needs of each individual student are met. Parents are welcomed into the school as partners in their children's education.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
203.00	206.00	223.00	Enrollment in ADM (PS-2)	177.00	215.00	189.00

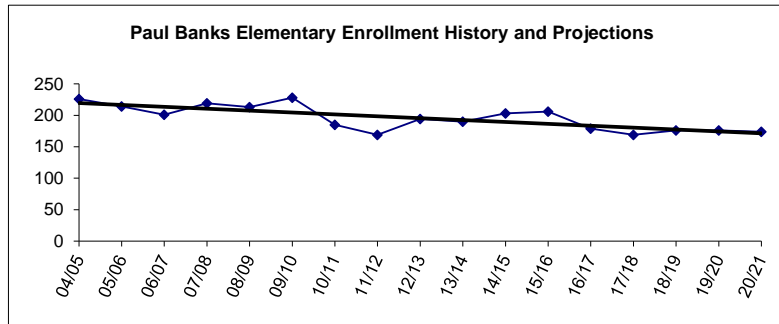
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	11.25	10.50	Teacher (Includes Quest)	10.50	10.50	11.00
1.40	1.30	1.40	Specialist*	1.40	1.40	1.40
3.00	3.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>15.90</u>	<u>16.55</u>	<u>16.90</u>	Certificated Subtotal	<u>16.90</u>	<u>16.90</u>	<u>17.40</u>
4.40	4.40	4.93	Special Ed Aide	4.93	7.57	7.57
0.38	0.38	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	1.50	1.50	1.50
<u>8.66</u>	<u>8.66</u>	<u>9.19</u>	Non-Certificated Subtotal	<u>8.69</u>	<u>11.33</u>	<u>11.33</u>
<u>24.56</u>	<u>25.21</u>	<u>26.09</u>	Total	<u>25.59</u>	<u>28.23</u>	<u>28.73</u>

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

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



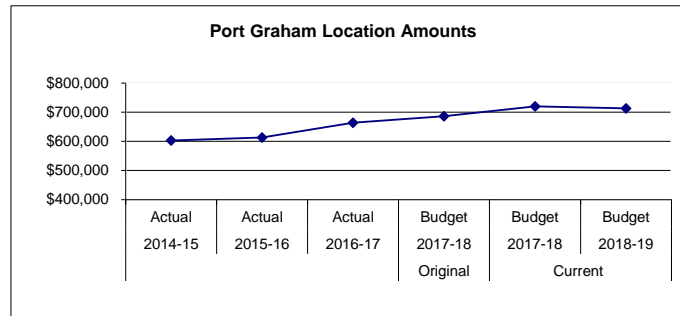
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 40 Port Graham Elementary / High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 160,641	\$ 171,237	\$ 183,468	3100 Certificated Salaries	\$ 183,442	\$ 190,082	\$ 194,662	\$ 4,580	2
67,196	73,924	74,059	3200 Non-Certificated Salaries	83,284	88,629	84,399	(4,230)	(5)
98,350	122,395	149,254	3500 Employee Benefits	158,045	157,342	169,577	12,235	8
<u>326,187</u>	<u>367,556</u>	<u>406,781</u>	Subtotal - Personnel Services	<u>424,771</u>	<u>436,053</u>	<u>448,638</u>	<u>12,585</u>	<u>3</u>
752	360	420	4100 Professional and Technical Services	-	-	-	-	-
4,848	4,022	3,563	4200 Staff Travel	6,000	4,839	4,600	(239)	(5)
3,000	3,000	2,700	4250 Student Travel	-	2,700	-	(2,700)	(100)
120,435	134,808	133,967	4300 Utility Services	151,200	153,839	151,400	(2,439)	(2)
116,217	75,721	98,874	4350 Energy	91,008	102,295	96,937	(5,358)	(5)
3,768	2,493	2,378	4400 Other Purchased Services	4,390	8,087	2,701	(5,386)	(67)
21,751	20,463	8,763	4500 Supplies, Materials, and Media	6,623	9,647	6,687	(2,960)	(31)
1,980	2,126	2,735	4900 Other Expenses	2,135	2,655	2,165	(490)	(18)
<u>272,751</u>	<u>242,993</u>	<u>253,400</u>	Subtotal - Other	<u>261,356</u>	<u>284,062</u>	<u>264,490</u>	<u>(19,572)</u>	<u>(7)</u>
4,038	2,689	3,832	5100 Equipment	-	-	-	-	-
<u>\$ 602,976</u>	<u>\$ 613,238</u>	<u>\$ 664,013</u>	Location Totals	<u>\$ 686,127</u>	<u>\$ 720,115</u>	<u>\$ 713,128</u>	<u>\$ (6,987)</u>	<u>(1)</u>



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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 40 Port Graham Elementary / High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
27.00	25.00	38.00	Enrollment in ADM (K-12)	35.00	33.00	36.00

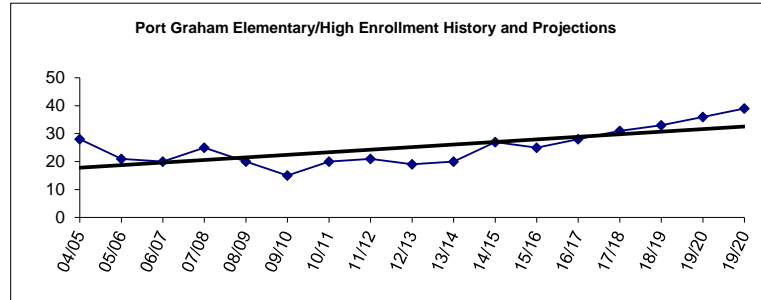
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
2.00	2.00	2.00	Teacher (Includes Quest)	2.00	2.00	2.00
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.15	0.39	0.47	Special Ed Teacher**	0.47	0.40	0.40
<u>2.55</u>	<u>2.79</u>	<u>2.87</u>	Certificated Subtotal	<u>2.87</u>	<u>2.80</u>	<u>2.80</u>
0.44	0.44	0.88	Special Ed Aide	0.88	0.88	0.88
0.88	-	-	Aide	-	-	-
0.05	0.05	0.05	Nurse***	0.05	0.07	0.07
0.72	0.72	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.59</u>	<u>1.71</u>	<u>2.31</u>	Non-Certificated Subtotal	<u>2.31</u>	<u>2.33</u>	<u>2.33</u>
<u>5.14</u>	<u>4.50</u>	<u>5.18</u>	Total	<u>5.18</u>	<u>5.13</u>	<u>5.13</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.

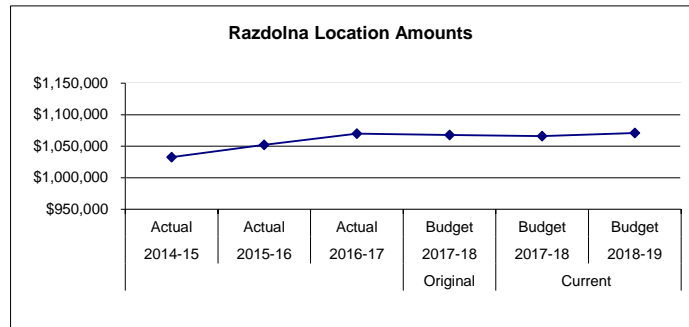


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 496,971	\$ 472,151	\$ 425,523	3100 Certificated Salaries	\$ 441,728	\$ 447,654	\$ 455,682	\$ 8,028	2
117,619	139,820	173,117	3200 Non-Certificated Salaries	179,283	158,215	158,079	(136)	(0)
277,730	331,165	364,747	3500 Employee Benefits	348,662	360,590	356,885	(3,705)	(1)
<u>892,320</u>	<u>943,136</u>	<u>963,387</u>	Subtotal - Personnel Services	<u>969,673</u>	<u>966,459</u>	<u>970,646</u>	<u>4,187</u>	<u>0</u>
1,558	501	805	4200 Staff Travel	750	531	675	144	27
8,364	7,076	7,550	4300 Utility Services	8,300	8,118	7,800	(318)	(4)
22,704	23,148	26,042	4350 Energy	21,595	22,079	23,965	1,886	9
53,375	53,829	53,426	4400 Other Purchased Services	54,327	53,192	53,889	697	1
50,849	18,366	18,014	4500 Supplies, Materials, and Media	12,379	14,943	13,119	(1,824)	(12)
886	658	328	4900 Other Expenses	884	884	874	(10)	(1)
<u>137,736</u>	<u>103,578</u>	<u>106,165</u>	Subtotal - Other	<u>98,235</u>	<u>99,747</u>	<u>100,322</u>	<u>575</u>	<u>1</u>
<u>2,635</u>	<u>5,629</u>	<u>440</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,032,691</u>	<u>\$ 1,052,343</u>	<u>\$ 1,069,992</u>	Location Totals	<u>\$ 1,067,908</u>	<u>\$ 1,066,206</u>	<u>\$ 1,070,968</u>	<u>\$ 4,762</u>	<u>0</u>



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
83.00	79.00	85.00	Enrollment in ADM (K-12)	90.00	90.00	96.00

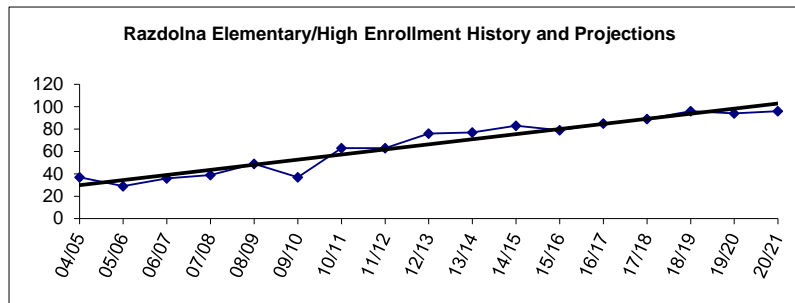
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.88	5.50	5.50	Teacher (Includes Quest)	5.50	5.50	5.50
0.16	0.17	0.27	Specialist*	0.27	0.27	0.27
1.00	1.00	0.60	Special Ed Teacher**	0.60	0.60	0.60
<u>7.54</u>	<u>7.17</u>	<u>6.87</u>	Certificated Subtotal	<u>6.87</u>	<u>6.87</u>	<u>6.87</u>
1.32	1.76	2.64	Aide	2.64	2.25	2.25
0.18	0.18	0.18	Nurse***	0.18	0.14	-
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>3.13</u>	<u>3.57</u>	<u>4.45</u>	Non-Certificated Subtotal	<u>4.45</u>	<u>4.02</u>	<u>3.88</u>
<u>10.67</u>	<u>10.74</u>	<u>11.32</u>	Total	<u>11.32</u>	<u>10.89</u>	<u>10.75</u>

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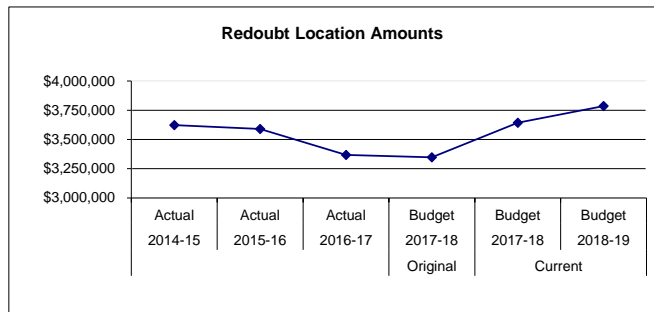


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,820,202	\$ 1,758,418	\$ 1,576,296	3100 Certificated Salaries	\$ 1,639,031	\$ 1,749,013	\$ 1,789,482	\$ 40,469	2
483,069	499,576	544,259	3200 Non-Certificated Salaries	506,838	559,561	565,317	5,756	1
1,037,289	1,126,280	1,077,165	3500 Employee Benefits	1,063,279	1,167,935	1,274,873	106,938	9
<u>3,340,560</u>	<u>3,384,274</u>	<u>3,197,720</u>	Subtotal - Personnel Services	<u>3,209,148</u>	<u>3,476,509</u>	<u>3,629,672</u>	<u>153,163</u>	4
250	1,081	665	4200 Staff Travel	1,500	1,500	1,350	(150)	(10)
6,815	7,191	8,096	4300 Utility Services	8,450	7,955	7,102	(853)	(11)
106,208	99,372	105,994	4350 Energy	85,196	97,490	103,858	6,368	7
10,445	8,264	5,508	4400 Other Purchased Services	3,997	5,765	3,779	(1,986)	(34)
157,268	79,847	47,744	4500 Supplies, Materials, and Media	38,139	51,937	38,697	(13,240)	(25)
700	700	700	4900 Other Expenses	1,221	1,221	1,221	-	-
<u>281,686</u>	<u>196,455</u>	<u>168,707</u>	Subtotal - Other	<u>138,503</u>	<u>165,868</u>	<u>156,007</u>	<u>(9,861)</u>	(6)
459	9,367	1,374	5100 Equipment	-	443	-	(443)	(100)
<u>\$ 3,622,705</u>	<u>\$ 3,590,096</u>	<u>\$ 3,367,801</u>	Location Totals	<u>\$ 3,347,651</u>	<u>\$ 3,642,820</u>	<u>\$ 3,785,679</u>	<u>\$ 142,859</u>	4



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
420.00	367.00	369.00	Enrollment in ADM (K-6)	335.00	358.00	338.00

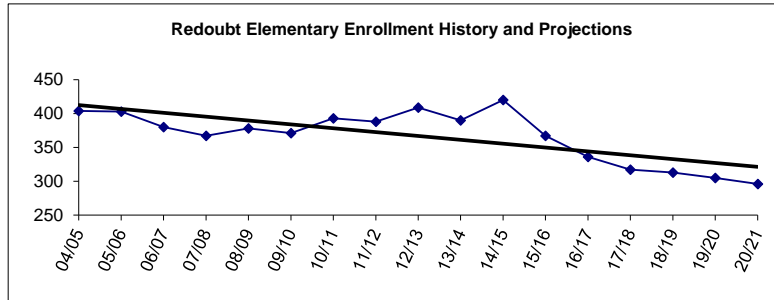
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
22.50	19.50	17.00	Teacher (Includes Quest)	17.00	17.50	18.00
2.50	2.10	2.30	Specialist*	2.30	1.55	1.55
2.00	2.00	2.00	Special Ed Teacher**	2.00	3.10	3.10
<u>28.00</u>	<u>24.60</u>	<u>22.30</u>	Certificated Subtotal	<u>22.30</u>	<u>23.15</u>	<u>23.65</u>
5.10	5.78	5.78	Special Ed Aide	5.78	8.42	8.42
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
2.00	2.00	1.50	Support	1.50	1.50	1.50
3.00	3.00	3.00	Custodian	2.50	2.50	2.50
<u>11.42</u>	<u>12.10</u>	<u>11.60</u>	Non-Certificated Subtotal	<u>11.10</u>	<u>13.74</u>	<u>13.74</u>
<u>39.42</u>	<u>36.70</u>	<u>33.90</u>	Total	<u>33.40</u>	<u>36.89</u>	<u>37.39</u>

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

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

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

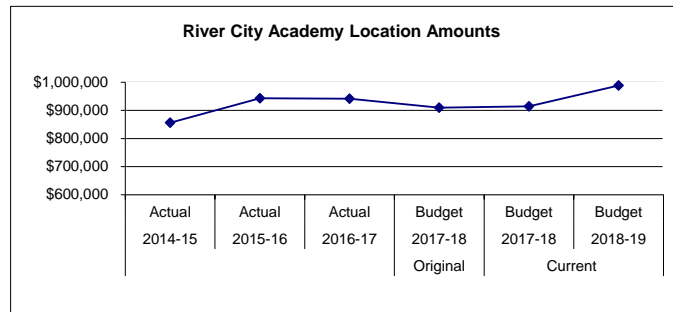


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 498,113	\$ 537,608	\$ 545,078	3100 Certificated Salaries	\$ 534,464	\$ 534,824	\$ 570,939	\$ 36,115	7
87,295	84,118	87,438	3200 Non-Certificated Salaries	81,131	82,609	81,340	(1,269)	(2)
243,051	284,901	295,126	3500 Employee Benefits	278,385	280,502	320,409	39,907	14
<u>828,459</u>	<u>906,627</u>	<u>927,642</u>	Subtotal - Personnel Services	<u>893,980</u>	<u>897,935</u>	<u>972,688</u>	<u>74,753</u>	<u>8</u>
527	1,063	534	4200 Staff Travel	1,000	1,564	675	(889)	(57)
294	167	101	4300 Utility Services	200	-	200	200	-
605	703	452	4400 Other Purchased Services	1,617	1,509	1,137	(372)	(25)
22,458	18,444	10,578	4500 Supplies, Materials, and Media	12,197	12,977	12,702	(275)	(2)
1,216	1,254	620	4900 Other Expenses	994	780	1,044	264	34
<u>25,100</u>	<u>21,631</u>	<u>12,285</u>	Subtotal - Other	<u>16,008</u>	<u>16,830</u>	<u>15,758</u>	<u>(1,072)</u>	<u>(6)</u>
2,494	15,221	1,316	5100 Equipment	-	-	-	-	-
<u>\$ 856,053</u>	<u>\$ 943,479</u>	<u>\$ 941,243</u>	Location Totals	<u>\$ 909,988</u>	<u>\$ 914,765</u>	<u>\$ 988,446</u>	<u>\$ 73,681</u>	<u>8</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
87.00	77.00	81.00	Enrollment in ADM (7-12)	83.00	81.00	85.00

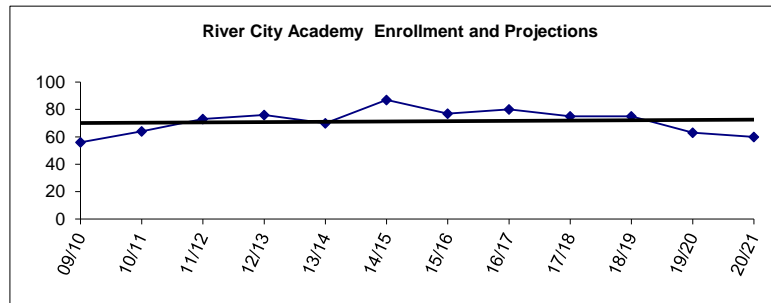
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.00	4.50	4.00	Teacher	4.00	4.00	4.50
0.25	0.45	0.25	Specialist*	0.05	0.40	0.40
1.48	1.14	1.68	Special Ed Teacher**	1.68	1.65	1.65
<u>6.73</u>	<u>7.09</u>	<u>6.93</u>	Certificated Subtotal	<u>6.73</u>	<u>7.05</u>	<u>7.55</u>
0.88	0.88	0.88	Special Ed Aide	0.88	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>1.89</u>	<u>1.89</u>	<u>1.89</u>	Non-Certificated Subtotal	<u>1.89</u>	<u>1.89</u>	<u>1.89</u>
<u><u>8.62</u></u>	<u><u>8.98</u></u>	<u><u>8.82</u></u>	Totals	<u><u>8.62</u></u>	<u><u>8.94</u></u>	<u><u>9.44</u></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.

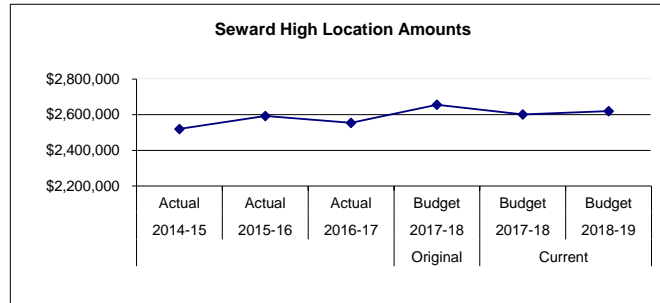


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,018,248	\$ 1,071,505	\$ 1,013,834	3100 Certificated Salaries	\$ 1,106,120	\$ 1,081,558	\$ 1,083,264	\$ 1,706	0
420,751	420,281	458,087	3200 Non-Certificated Salaries	395,123	432,888	420,186	(12,702)	(3)
648,564	711,882	716,980	3500 Employee Benefits	718,421	721,622	788,900	67,278	9
<u>2,087,563</u>	<u>2,203,668</u>	<u>2,188,901</u>	Subtotal - Personnel Services	<u>2,219,664</u>	<u>2,236,068</u>	<u>2,292,350</u>	<u>56,282</u>	<u>3</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
4,710	4,532	3,381	4200 Staff Travel	7,500	6,017	6,750	733	12
21,394	20,774	19,255	4250 Student Travel	-	19,255	-	(19,255)	(100)
105,314	108,463	115,778	4300 Utility Services	99,500	99,640	108,087	8,447	8
197,329	148,585	156,426	4350 Energy	279,248	177,986	167,414	(10,572)	(6)
4,820	4,251	5,002	4400 Other Purchased Services	6,127	7,665	3,402	(4,263)	(56)
85,244	42,743	39,326	4500 Supplies, Materials, and Media	38,608	47,810	37,127	(10,683)	(22)
3,934	4,224	4,041	4900 Other Expenses	5,215	6,245	5,345	(900)	(14)
<u>422,745</u>	<u>333,572</u>	<u>343,209</u>	Subtotal - Other	<u>436,198</u>	<u>364,618</u>	<u>328,125</u>	<u>(36,493)</u>	<u>(10)</u>
10,134	55,229	23,101	5100 Equipment	-	1,407	-	(1,407)	-
<u>\$ 2,520,442</u>	<u>\$ 2,592,469</u>	<u>\$ 2,555,211</u>	Location Totals	<u>\$ 2,655,862</u>	<u>\$ 2,602,093</u>	<u>\$ 2,620,475</u>	<u>\$ 18,382</u>	<u>1</u>



Seward High School serves students in grades 9-12, and is located in Seward, Alaska, on Resurrection Bay on the southeast coast of the Kenai Peninsula. Students enjoy opportunities in clubs, extra-curricular activities and athletics. Some of the opportunities offered to our students include National Honor Society, Student Council, Debate and Drama. Seward High School is, in many ways, the social, athletic, and academic hub of Seward, Alaska - hosting a wide-range of community and athletic events for the students and community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
183.00	177.00	186.00	Enrollment in ADM (9-12)	186.00	180.00	175.00

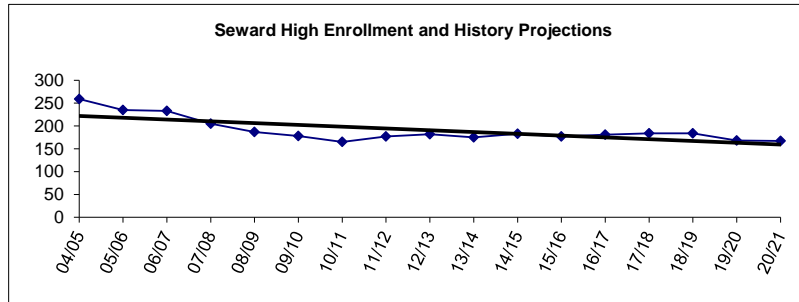
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.47	9.33	8.63	Teacher (Includes Quest)	9.13	9.00	8.50
2.00	1.09	1.10	Specialist*	1.10	1.15	1.15
1.00	2.41	1.90	Special Ed Teacher**	1.90	1.85	1.85
<u>13.47</u>	<u>13.83</u>	<u>12.63</u>	Certificated Subtotal	<u>13.13</u>	<u>13.00</u>	<u>12.50</u>
2.20	2.64	2.64	Special Ed Aide	2.64	3.52	3.52
0.44	1.94	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.22	0.22	0.22	Nurse***	0.22	0.39	0.39
3.00	1.50	3.00	Support	3.00	3.00	3.00
2.50	2.50	2.50	Custodian	2.00	2.00	2.00
<u>8.36</u>	<u>8.80</u>	<u>8.80</u>	Non-Certificated Subtotal	<u>8.30</u>	<u>9.35</u>	<u>9.35</u>
<u>21.83</u>	<u>22.63</u>	<u>21.43</u>	Total	<u>21.43</u>	<u>22.35</u>	<u>21.85</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.

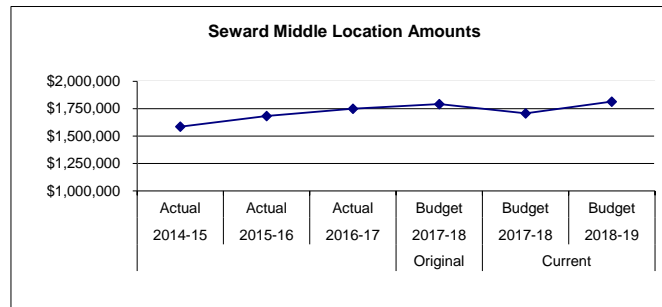


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 751,885	\$ 774,103	\$ 804,084	3100 Certificated Salaries	\$ 838,916	\$ 815,089	\$ 852,856	\$ 37,767	5
190,674	212,995	224,135	3200 Non-Certificated Salaries	217,681	207,787	212,229	4,442	2
398,587	473,990	504,034	3500 Employee Benefits	511,373	479,785	546,676	66,891	14
<u>1,341,146</u>	<u>1,461,088</u>	<u>1,532,253</u>	Subtotal - Personnel Services	<u>1,567,970</u>	<u>1,502,661</u>	<u>1,611,761</u>	<u>109,100</u>	<u>7</u>
1,766	1,250	929	4200 Staff Travel	1,500	1,800	1,300	(500)	(28)
3,991	4,047	3,592	4250 Student Travel	-	3,592	-	(3,592)	(100)
46,684	49,991	55,803	4300 Utility Services	46,200	32,938	48,675	15,737	48
142,029	125,640	124,047	4350 Energy	153,176	140,926	130,572	(10,354)	(7)
1,668	1,480	1,057	4400 Other Purchased Services	2,420	2,261	1,805	(456)	(20)
40,233	20,073	23,878	4500 Supplies, Materials, and Media	18,876	22,058	19,012	(3,046)	(14)
203	671	401	4900 Other Expenses	2,295	1,543	2,295	752	49
<u>236,574</u>	<u>203,152</u>	<u>209,707</u>	Subtotal - Other	<u>224,467</u>	<u>205,118</u>	<u>203,659</u>	<u>(1,459)</u>	<u>(1)</u>
8,321	19,814	7,366	5100 Equipment	-	-	-	-	-
<u>\$ 1,586,041</u>	<u>\$ 1,684,054</u>	<u>\$ 1,749,326</u>	Location Totals	<u>\$ 1,792,437</u>	<u>\$ 1,707,779</u>	<u>\$ 1,815,420</u>	<u>\$ 107,641</u>	<u>6</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
128.00	142.00	122.00	Enrollment in ADM (6-8)	124.00	114.00	125.00

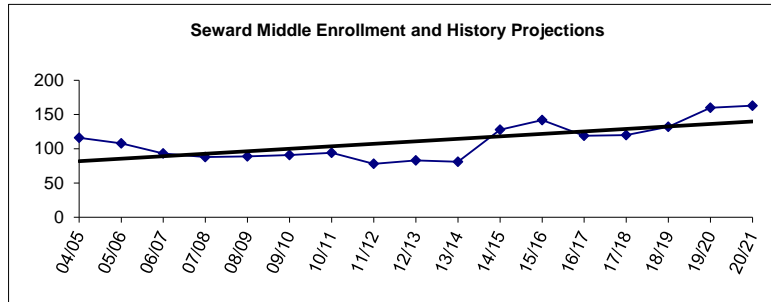
FTE's Included In Current Budget

0.80	0.80	0.80	Administrator	0.80	1.00	1.00
7.78	8.77	7.99	Teacher (Includes Quest)	7.99	7.78	8.03
0.08	0.12	0.12	Specialist*	0.12	0.10	0.10
1.65	1.50	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>10.31</u>	<u>11.19</u>	<u>10.91</u>	Certificated Subtotal	<u>10.91</u>	<u>10.88</u>	<u>11.13</u>
0.88	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
-	0.44	0.44	Aide	0.44	0.88	0.88
0.53	0.53	0.53	Nurse***	0.53	0.35	0.35
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.50	1.50	1.50	Custodian	1.50	1.00	1.00
<u>3.79</u>	<u>5.11</u>	<u>5.11</u>	Non-Certificated Subtotal	<u>5.11</u>	<u>4.87</u>	<u>4.87</u>
<u>14.10</u>	<u>16.30</u>	<u>16.02</u>	Totals	<u>16.02</u>	<u>15.75</u>	<u>16.00</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.

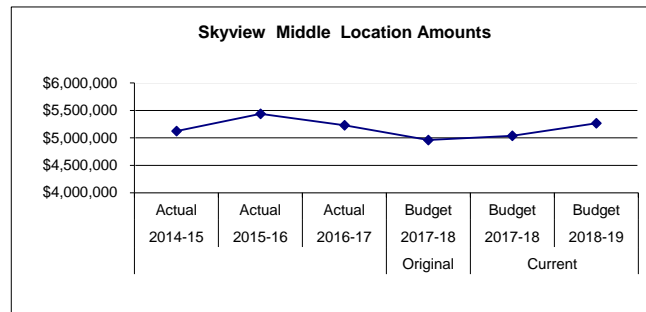


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 2,389,488	\$ 2,436,794	\$ 2,469,788	3100 Certificated Salaries	\$ 2,468,520	\$ 2,479,780	\$ 2,498,350	\$ 18,570	1
711,177	852,200	670,540	3200 Non-Certificated Salaries	651,804	646,324	648,542	2,218	0
1,405,683	1,619,845	1,557,814	3500 Employee Benefits	1,508,686	1,470,400	1,633,476	163,076	11
<u>4,506,348</u>	<u>4,908,839</u>	<u>4,698,142</u>	Subtotal - Personnel Services	<u>4,629,010</u>	<u>4,596,504</u>	<u>4,780,368</u>	<u>183,864</u>	4
62	-	14	4200 Staff Travel	1,000	37	675	638	100
8,128	9,503	8,176	4250 Student Travel	-	7,432	-	(7,432)	(100)
15,536	16,448	16,810	4300 Utility Services	12,955	15,335	16,103	768	5
383,565	376,432	423,953	4350 Energy	243,467	336,508	394,650	58,142	17
8,874	9,952	3,832	4400 Other Purchased Services	6,024	6,652	4,853	(1,799)	(27)
155,805	85,255	71,159	4500 Supplies, Materials, and Media	66,601	60,347	66,904	6,557	11
1,558	1,393	1,444	4900 Other Expenses	2,497	2,367	2,497	130	5
<u>573,528</u>	<u>498,983</u>	<u>525,388</u>	Subtotal - Other	<u>332,544</u>	<u>428,678</u>	<u>485,682</u>	<u>57,004</u>	13
<u>43,451</u>	<u>29,436</u>	<u>5,280</u>	5100 Equipment	-	11,446	-	(11,446)	(100)
<u>\$ 5,123,327</u>	<u>\$ 5,437,258</u>	<u>\$ 5,228,810</u>	Location Totals	<u>\$ 4,961,554</u>	<u>\$ 5,036,628</u>	<u>\$ 5,266,050</u>	<u>\$ 229,422</u>	5



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
384.00	418.00	409.00	Enrollment in ADM (7-8)	414.00	403.00	417.00

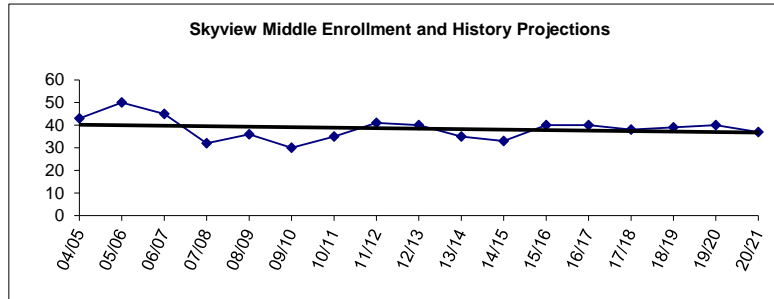
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.00	22.00	22.50	Teacher (Includes Quest)	22.00	22.00	22.00
2.20	2.53	2.42	Specialist*	2.42	2.40	2.40
5.00	6.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>30.20</u>	<u>32.53</u>	<u>32.92</u>	Certificated Subtotal	<u>32.42</u>	<u>32.40</u>	<u>32.40</u>
8.80	9.68	5.28	Special Ed Aide	5.28	5.28	5.28
1.32	1.88	0.88	Aide	1.88	0.88	0.88
0.88	1.88	0.88	Nurse***	1.88	0.88	0.88
3.50	2.00	4.00	Support	2.00	4.00	4.00
4.00	4.00	4.50	Custodian	3.50	3.50	3.50
<u>18.50</u>	<u>19.44</u>	<u>15.54</u>	Non-Certificated Subtotal	<u>14.54</u>	<u>14.54</u>	<u>14.54</u>
<u>48.70</u>	<u>51.97</u>	<u>48.46</u>	Total	<u>46.96</u>	<u>46.94</u>	<u>46.94</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.

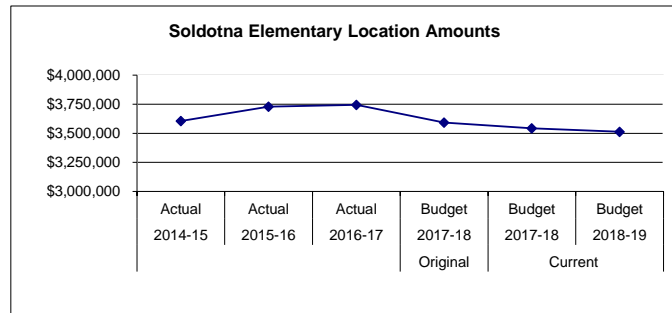


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,702,120	\$ 1,764,268	\$ 1,730,931	3100 Certificated Salaries	\$ 1,689,455	\$ 1,700,058	\$ 1,688,845	\$ (11,213)	(1)
572,065	586,580	600,334	3200 Non-Certificated Salaries	598,916	493,297	497,346	4,049	1
1,099,635	1,210,298	1,248,122	3500 Employee Benefits	1,175,802	1,153,938	1,176,774	22,836	2
<u>3,373,820</u>	<u>3,561,146</u>	<u>3,579,387</u>	Subtotal - Personnel Services	<u>3,464,173</u>	<u>3,347,293</u>	<u>3,362,965</u>	<u>15,672</u>	0
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
833	1,070	491	4200 Staff Travel	1,500	947	1,350	403	43
-	-	-	4250 Student Travel	-	20	-	(20)	(100)
8,503	5,521	7,143	4300 Utility Services	6,899	11,259	7,225	(4,034)	(36)
108,226	102,021	102,554	4350 Energy	81,095	127,267	104,267	(23,000)	(18)
6,045	5,977	4,271	4400 Other Purchased Services	3,434	4,094	3,079	(1,015)	(25)
101,723	51,012	49,500	4500 Supplies, Materials, and Media	34,157	51,321	33,327	(17,994)	(35)
830	700	700	4900 Other Expenses	1,216	1,140	1,216	76	7
<u>226,160</u>	<u>166,301</u>	<u>164,659</u>	Subtotal - Other	<u>128,301</u>	<u>196,048</u>	<u>150,464</u>	<u>(45,584)</u>	(23)
<u>5,745</u>	<u>1,075</u>	<u>654</u>	5100 Equipment	-	393	-	(393)	-
<u>\$ 3,605,725</u>	<u>\$ 3,728,522</u>	<u>\$ 3,744,700</u>	Location Totals	<u>\$ 3,592,474</u>	<u>\$ 3,543,734</u>	<u>\$ 3,513,429</u>	<u>\$ (30,305)</u>	(1)



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
316.00	343.00	330.00	Enrollment in ADM (PS-6)	281.00	317.00	271.00

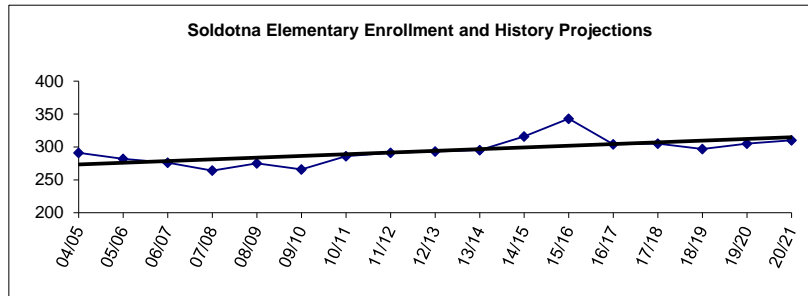
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.93	16.06	15.65	Teacher (Includes Quest)	14.65	14.65	14.65
1.57	2.11	1.34	Specialist*	1.33	1.39	1.39
5.00	5.00	5.07	Special Ed Teacher**	5.08	5.10	5.10
<u>23.50</u>	<u>24.17</u>	<u>23.06</u>	Certificated Subtotal	<u>22.06</u>	<u>22.14</u>	<u>22.14</u>
8.43	9.30	10.18	Special Ed Aide	10.18	7.19	7.19
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.39
0.56	0.56	0.56	Nurse***	0.56	0.56	0.56
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodian	2.00	2.00	2.00
<u>13.43</u>	<u>14.30</u>	<u>15.18</u>	Non-Certificated Subtotal	<u>14.68</u>	<u>11.69</u>	<u>11.64</u>
<u><u>36.93</u></u>	<u><u>38.47</u></u>	<u><u>38.24</u></u>	Total	<u><u>36.74</u></u>	<u><u>33.83</u></u>	<u><u>33.78</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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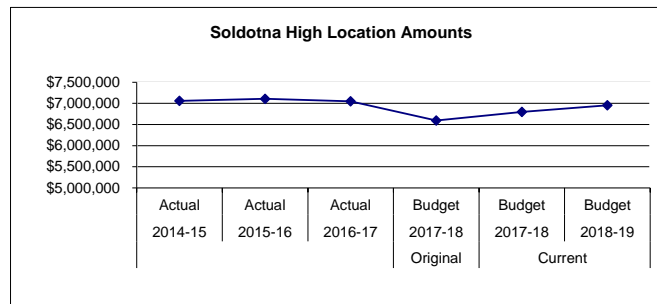
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 09 Soldotna High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 3,344,888	\$ 3,196,489	\$ 3,237,236	3100 Certificated Salaries	\$ 3,151,941	\$ 3,121,059	\$ 3,171,874	\$ 50,815	2
1,032,871	1,117,394	1,052,436	3200 Non-Certificated Salaries	994,026	1,047,613	1,018,203	(29,410)	(3)
1,906,437	2,106,733	2,117,546	3500 Employee Benefits	1,940,340	2,047,398	2,197,107	149,709	7
<u>6,284,196</u>	<u>6,420,616</u>	<u>6,407,218</u>	Subtotal - Personnel services	<u>6,086,307</u>	<u>6,216,070</u>	<u>6,387,184</u>	<u>171,114</u>	<u>3</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
13,057	10,825	11,567	4200 Staff Travel	8,000	10,590	6,350	(4,240)	(40)
34,228	33,236	30,805	4250 Student Travel	-	30,805	-	(30,805)	(100)
24,015	25,145	25,417	4300 Utility Services	24,883	22,057	24,617	2,560	12
386,977	416,536	414,387	4350 Energy	343,885	361,625	405,966	44,341	12
15,309	20,186	16,615	4400 Other Purchased Services	19,088	20,661	14,388	(6,273)	(30)
204,500	134,761	116,015	4500 Supplies, Materials, and Media	103,907	120,882	105,640	(15,242)	(13)
9,652	9,628	9,202	4900 Other Expenses	9,602	11,952	11,452	(500)	(4)
<u>687,738</u>	<u>650,317</u>	<u>624,008</u>	Subtotal - Other	<u>509,365</u>	<u>578,572</u>	<u>568,413</u>	<u>(10,159)</u>	<u>(2)</u>
<u>87,535</u>	<u>38,699</u>	<u>18,213</u>	5100 Equipment	-	3,423	-	(3,423)	-
<u>\$ 7,059,469</u>	<u>\$ 7,109,632</u>	<u>\$ 7,049,439</u>	Location Totals	<u>\$ 6,595,672</u>	<u>\$ 6,798,065</u>	<u>\$ 6,955,597</u>	<u>\$ 157,532</u>	<u>2</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
570.00	560.00	533.00	Enrollment in ADM (10-12)	551.00	546.00	564.00

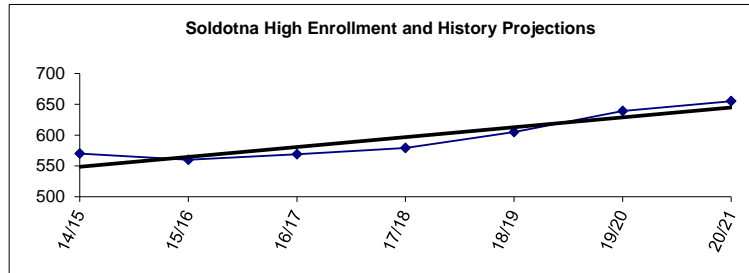
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
30.55	29.20	28.90	Teacher (Includes Quest)	27.00	27.40	28.00
4.90	4.87	4.30	Specialist*	4.30	4.06	4.06
6.25	7.10	7.25	Special Ed Teacher**	7.25	7.15	7.15
<u>43.70</u>	<u>43.17</u>	<u>42.45</u>	Certificated Subtotal	<u>40.55</u>	<u>40.61</u>	<u>41.21</u>
10.74	11.44	11.44	Special Ed Aide	11.44	11.44	11.44
0.44	1.44	0.44	Aide	0.44	0.44	0.44
1.00	2.00	1.00	Nurse***	1.00	1.00	1.00
5.50	3.50	5.50	Support	5.00	5.50	5.00
6.00	6.00	5.50	Custodian	5.00	5.00	5.00
<u>23.68</u>	<u>24.38</u>	<u>23.88</u>	Non-Certificated Subtotal	<u>22.88</u>	<u>23.38</u>	<u>22.88</u>
<u>67.38</u>	<u>67.55</u>	<u>66.33</u>	Total	<u>63.43</u>	<u>63.99</u>	<u>64.09</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.

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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.



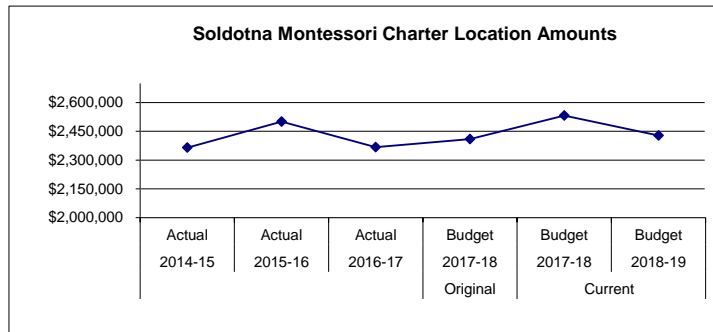
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 64 Soldotna Montessori Charter School

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 814,464	\$ 828,251	\$ 831,902	3100 Certificated Salaries	\$ 922,955	\$ 878,095	\$ 852,631	\$ (25,464)	(3)
322,150	345,378	311,610	3200 Non-Certificated Salaries	294,688	290,156	295,594	5,438	2
553,759	647,506	620,444	3500 Employee Benefits	612,391	621,004	676,784	55,780	9
<u>1,690,373</u>	<u>1,821,135</u>	<u>1,763,956</u>	Subtotal - Personnel Services	<u>1,830,034</u>	<u>1,789,255</u>	<u>1,825,009</u>	<u>35,754</u>	<u>2</u>
30,819	29,428	20,342	4100 Professional and Technical Services	20,000	20,000	-	(20,000)	(100)
64,476	63,758	7,554	4200 Staff Travel	-	7,150	1,446	(5,704)	(80)
699	180	228	4250 Student Travel	-	439	-	(439)	-
3,730	3,629	3,259	4300 Utility Services	2,300	2,300	3,650	1,350	59
36,252	41,523	34,849	4350 Energy	17,208	18,062	37,000	18,938	105
384,730	395,284	386,420	4400 Other Purchased Services	895	415,925	895	(415,030)	(100)
77,998	68,016	70,360	4500 Supplies, Materials, and Media	52,373	56,744	54,210	(2,534)	(4)
600	1,197	5,998	4900 Other Expenses	5,396	118,581	5,996	(112,585)	(95)
-	-	-	4900 Other Expenses - Additional Allowable	403,829	24,864	422,635	397,771	-
74,789	76,670	74,060	4950 Indirect Costs	77,128	77,128	77,128	-	-
<u>674,093</u>	<u>679,685</u>	<u>603,070</u>	Subtotal - Other	<u>579,129</u>	<u>741,193</u>	<u>602,960</u>	<u>(138,233)</u>	<u>(19)</u>
262	-	-	5100 Equipment	-	1,775	-	(1,775)	100
<u>\$ 2,364,728</u>	<u>\$ 2,500,820</u>	<u>\$ 2,367,026</u>	Location Totals	<u>\$ 2,409,163</u>	<u>\$ 2,532,223</u>	<u>\$ 2,427,969</u>	<u>\$ (104,254)</u>	<u>(4)</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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 64 Soldotna Montessori Charter School

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
153.00	162.00	162.00	Enrollment in ADM (K-6)	167.00	167.00	167.00

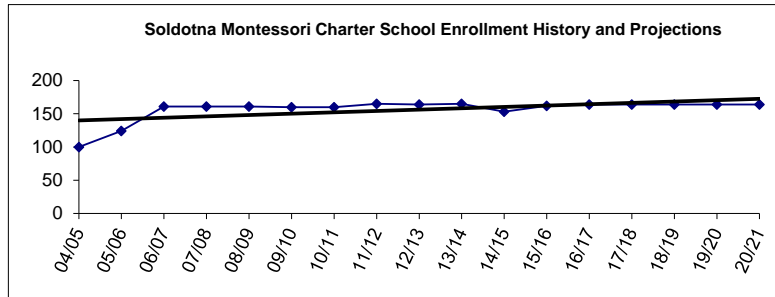
FTE's Included In Current Budget

0.49	0.49	0.49	Administrator	0.49	1.00	1.00
9.57	9.44	9.35	Teacher (Includes Quest)	9.35	9.35	9.35
0.37	0.38	0.25	Specialist*	0.25	0.54	0.54
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.43</u>	<u>11.31</u>	<u>11.09</u>	Certificated Subtotal	<u>11.09</u>	<u>11.89</u>	<u>11.89</u>
2.20	2.20	1.32	Special Ed Aide	1.32	1.51	1.51
5.02	5.90	4.78	Aide	4.78	4.79	4.78
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>9.54</u>	<u>10.42</u>	<u>8.42</u>	Non-Certificated Subtotal	<u>8.42</u>	<u>8.62</u>	<u>8.61</u>
<u><u>20.97</u></u>	<u><u>21.73</u></u>	<u><u>19.51</u></u>	Total	<u><u>19.51</u></u>	<u><u>20.51</u></u>	<u><u>20.50</u></u>

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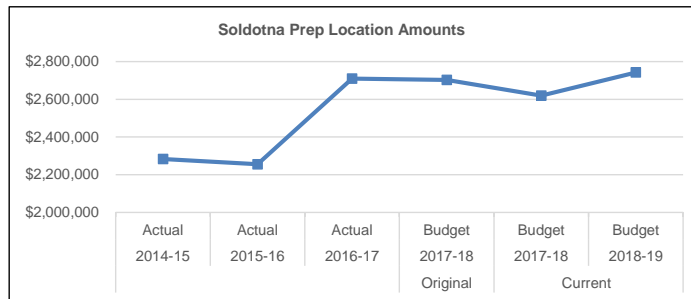
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,034,040	\$ 986,306	\$ 1,129,496	3100 Certificated Salaries	\$ 1,186,054	\$ 1,194,767	\$ 1,188,871	\$ (5,896)	(0)
373,330	333,434	469,640	3200 Non-Certificated Salaries	459,248	379,209	431,826	52,617	14
630,174	666,212	849,314	3500 Employee Benefits	856,842	818,155	888,660	70,505	9
<u>2,037,544</u>	<u>1,985,952</u>	<u>2,448,450</u>	Subtotal - Personnel Services	<u>2,502,144</u>	<u>2,392,131</u>	<u>2,509,357</u>	<u>117,226</u>	5
283	208	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	1,213	4200 Staff Travel	1,000	1,887	900	(987)	(52)
361	262	998	4250 Student Travel	-	1,033	-	(1,033)	(100)
11,689	11,698	11,913	4300 Utility Services	10,464	9,821	9,751	(70)	(1)
173,719	171,530	191,965	4350 Energy	141,710	162,507	179,071	16,564	10
3,969	3,916	2,586	4400 Other Purchased Services	4,692	5,572	3,619	(1,953)	(35)
49,249	45,227	38,452	4500 Supplies, Materials, and Media	40,095	39,174	39,152	(22)	(0)
3,714	2,794	2,811	4900 Other Expenses	2,250	2,964	300	(2,664)	-
<u>242,984</u>	<u>235,635</u>	<u>249,938</u>	Subtotal - Other	<u>200,211</u>	<u>222,958</u>	<u>232,793</u>	<u>9,835</u>	4
<u>2,235</u>	<u>34,106</u>	<u>11,830</u>	5100 Equipment	-	4,019	-	(4,019)	-
<u>\$ 2,282,763</u>	<u>\$ 2,255,693</u>	<u>\$ 2,710,218</u>	Location Totals	<u>\$ 2,702,355</u>	<u>\$ 2,619,108</u>	<u>\$ 2,742,150</u>	<u>\$ 123,042</u>	5

Soldotna Prep is a school of approximately 200 9th grade students. It is our mission to educate and prepare incoming 9th grade students for a successful transition into high school. Soldotna Prep provides a supportive environment, promote responsibility, and develop skills necessary for future success in high school and ultimately, college and career readiness.



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
198.00	183.00	197.00	Enrollment in ADM (9)	210.00	190.00	203.00

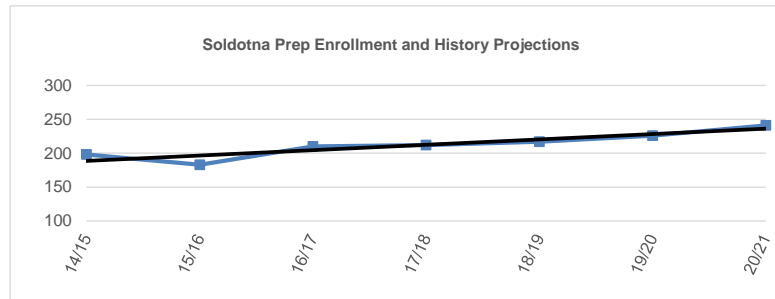
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.65	9.40	10.00	Teacher (Includes Quest)	10.60	10.00	9.90
1.65	1.15	1.15	Specialist*	1.15	1.45	1.45
2.00	2.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>14.30</u>	<u>13.55</u>	<u>15.15</u>	Certificated Subtotal	<u>15.75</u>	<u>15.45</u>	<u>15.35</u>
2.64	1.76	5.28	Special Ed Aide	5.28	4.40	4.40
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.74	1.36	0.74	Nurse***	1.49	0.75	0.75
1.51	0.88	1.75	Support	1.75	1.75	2.50
3.00	3.00	3.00	Custodian	2.50	2.50	2.50
<u>8.33</u>	<u>7.44</u>	<u>11.21</u>	Non-Certificated Subtotal	<u>11.46</u>	<u>9.84</u>	<u>10.59</u>
<u>22.63</u>	<u>20.99</u>	<u>26.36</u>	Total	<u>27.21</u>	<u>25.29</u>	<u>25.94</u>

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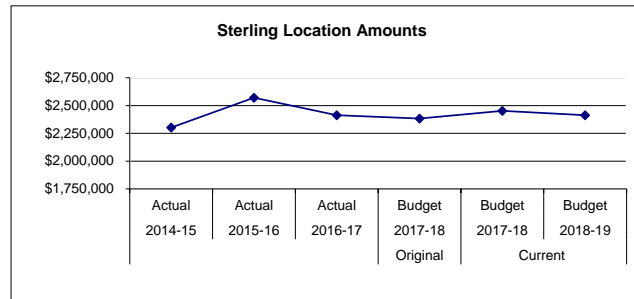


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,125,314	\$ 1,223,833	\$ 1,093,010	3100 Certificated Salaries	\$ 1,119,330	\$ 1,121,192	\$ 1,084,229	\$ (36,963)	(3)
305,342	346,350	353,121	3200 Non-Certificated Salaries	341,667	371,152	364,407	(6,745)	(2)
691,235	844,666	831,784	3500 Employee Benefits	807,612	822,031	843,147	21,116	3
<u>2,121,891</u>	<u>2,414,849</u>	<u>2,277,915</u>	Subtotal - Personnel Services	<u>2,268,609</u>	<u>2,314,375</u>	<u>2,291,783</u>	<u>(22,592)</u>	(1)
1,832	3,018	1,236	4200 Staff Travel	2,400	1,500	1,350	(150)	(10)
-	-	-	4250 Student Travel	-	44	-	(44)	(100)
9,330	9,540	10,694	4300 Utility Services	10,200	9,565	8,862	(703)	(7)
81,159	86,036	84,330	4350 Energy	72,500	84,523	83,841	(682)	(1)
4,106	4,831	2,828	4400 Other Purchased Services	2,924	3,522	2,411	(1,111)	(32)
81,789	47,312	33,047	4500 Supplies, Materials, and Media	26,640	37,066	24,797	(12,269)	(33)
601	700	700	4900 Other Expenses	710	868	710	(158)	(18)
<u>178,817</u>	<u>151,437</u>	<u>132,835</u>	Subtotal - Other	<u>115,374</u>	<u>137,088</u>	<u>121,971</u>	<u>(15,117)</u>	(11)
1,069	4,567	3,047	5100 Equipment	-	99	-	(99)	-
<u>\$ 2,301,777</u>	<u>\$ 2,570,853</u>	<u>\$ 2,413,797</u>	Location Totals	<u>\$ 2,383,983</u>	<u>\$ 2,451,562</u>	<u>\$ 2,413,754</u>	<u>\$ (37,808)</u>	(2)



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
243.00	238.00	232.00	Enrollment in ADM (K-6)	227.00	227.00	207.00

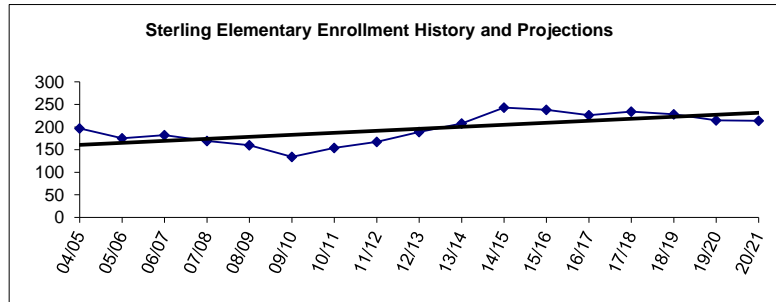
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.21	13.70	13.20	Teacher (Includes Quest)	13.20	13.25	12.25
0.71	1.10	0.90	Specialist*	0.90	1.20	1.20
2.85	2.80	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>17.77</u>	<u>18.60</u>	<u>17.10</u>	Certificated Subtotal	<u>17.10</u>	<u>17.45</u>	<u>16.45</u>
4.40	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.38	0.38	0.38	Aide	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	1.50
<u>8.66</u>	<u>9.54</u>	<u>9.54</u>	Non-Certificated Subtotal	<u>9.54</u>	<u>9.54</u>	<u>9.04</u>
<u>26.43</u>	<u>28.14</u>	<u>26.64</u>	Total	<u>26.64</u>	<u>26.99</u>	<u>25.49</u>

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

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

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

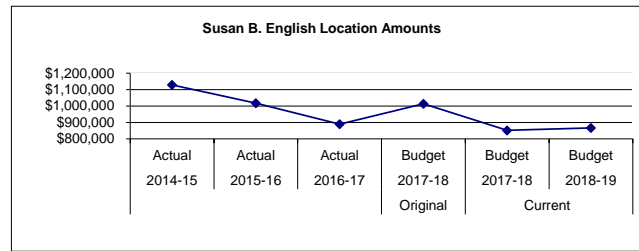


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 317,821	\$ 311,435	\$ 285,818	3100 Certificated Salaries	\$ 300,747	\$ 220,989	\$ 235,652	\$ 14,663	7
212,731	183,913	129,015	3200 Non-Certificated Salaries	174,016	151,314	154,595	3,281	2
264,885	277,661	223,764	3500 Employee Benefits	250,007	205,276	221,873	16,597	8
<u>795,437</u>	<u>773,009</u>	<u>638,597</u>	Subtotal - Personnel Services	<u>724,770</u>	<u>577,579</u>	<u>612,120</u>	<u>34,541</u>	6
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,342	3,576	2,986	4200 Staff Travel	5,000	5,650	4,500	(1,150)	(20)
5,272	3,081	4,745	4250 Student Travel	-	4,745	-	(4,745)	(100)
24,539	26,871	29,439	4300 Utility Services	26,715	39,769	25,801	(13,968)	(35)
239,063	180,738	188,413	4350 Energy	235,490	200,778	202,738	1,960	-
4,069	3,411	5,685	4400 Other Purchased Services	4,961	5,882	4,415	(1,467)	(25)
32,779	16,574	14,674	4500 Supplies, Materials, and Media	13,392	13,714	13,574	(140)	(1)
5,209	4,369	3,035	4900 Other Expenses	3,862	3,862	3,762	(100)	(3)
<u>314,273</u>	<u>238,620</u>	<u>248,977</u>	Subtotal - Other	<u>289,420</u>	<u>274,400</u>	<u>254,790</u>	<u>(19,610)</u>	(7)
18,759	5,355	1,824	5100 Equipment	-	-	-	-	-
<u>\$ 1,128,469</u>	<u>\$ 1,016,984</u>	<u>\$ 889,398</u>	Location Totals	<u>\$ 1,014,190</u>	<u>\$ 851,979</u>	<u>\$ 866,910</u>	<u>\$ 14,931</u>	2



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
40.00	45.00	32.00	Enrollment in ADM (K-12)	31.00	33.00	35.00

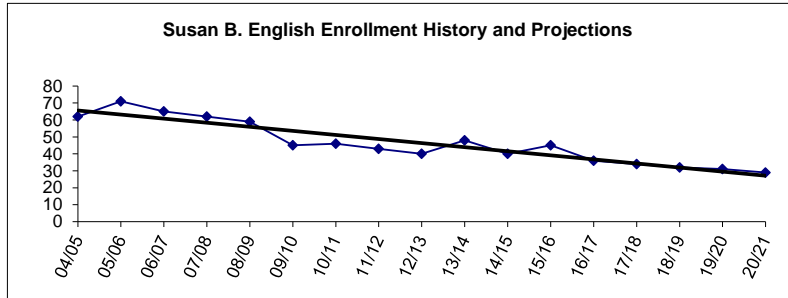
FTE's Included In Current Budget

0.67	0.67	0.67	Administrator	0.67	0.20	0.20
3.33	2.83	2.33	Teacher (Includes Quest)	2.33	1.80	2.00
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.35	0.61	0.53	Special Ed Teacher**	0.53	0.40	0.40
<u>4.55</u>	<u>4.31</u>	<u>3.73</u>	Certificated Subtotal	<u>3.73</u>	<u>2.60</u>	<u>2.80</u>
0.88	0.88	-	Special Ed Aide	-	-	-
-	0.63	-	Aide	-	0.88	-
0.10	0.10	0.10	Nurse***	0.10	0.07	0.07
1.88	0.88	1.51	Support	1.88	1.51	1.51
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.86</u>	<u>4.49</u>	<u>3.61</u>	Non-Certificated Subtotal	<u>3.98</u>	<u>4.46</u>	<u>3.58</u>
<u>9.41</u>	<u>8.80</u>	<u>7.34</u>	Total	<u>7.71</u>	<u>7.06</u>	<u>6.38</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.

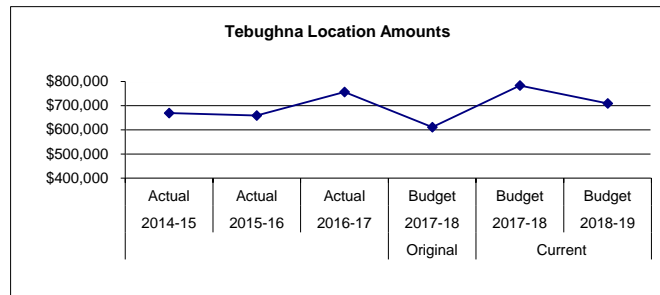


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 243,834	\$ 224,039	\$ 259,468	3100 Certificated Salaries	\$ 207,484	\$ 268,561	\$ 242,826	\$ (25,735)	(10)
76,163	73,394	78,355	3200 Non-Certificated Salaries	79,806	82,772	92,523	9,751	12
138,857	146,889	174,568	3500 Employee Benefits	156,884	179,925	184,867	4,942	3
<u>458,854</u>	<u>444,322</u>	<u>512,391</u>	Subtotal - Personnel Services	<u>444,174</u>	<u>531,258</u>	<u>520,216</u>	<u>(11,042)</u>	(2)
6,156	3,665	3,419	4200 Staff Travel	6,500	5,715	5,500	(215)	(4)
1,000	1,000	900	4250 Student Travel	-	900	-	(900)	(100)
74,555	104,514	105,053	4300 Utility Services	66,850	33,114	73,590	40,476	122
96,207	84,325	109,400	4350 Energy	77,088	112,712	93,755	(18,957)	(17)
3,128	3,242	3,705	4400 Other Purchased Services	3,063	82,804	2,553	(80,251)	(97)
25,208	11,953	13,503	4500 Supplies, Materials, and Media	7,676	8,223	7,575	(648)	(8)
4,570	6,486	7,415	4900 Other Expenses	5,765	8,465	5,695	(2,770)	(33)
<u>210,824</u>	<u>215,185</u>	<u>243,395</u>	Subtotal - Other	<u>166,942</u>	<u>251,933</u>	<u>188,668</u>	<u>(63,265)</u>	(25)
-	-	506	5100 Equipment	-	-	-	-	-
<u>\$ 669,678</u>	<u>\$ 659,507</u>	<u>\$ 756,292</u>	Location Totals	<u>\$ 611,116</u>	<u>\$ 783,191</u>	<u>\$ 708,884</u>	<u>\$ (74,307)</u>	(9)



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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
33.00	40.00	30.00	Enrollment in ADM (K-12)	30.00	29.00	29.00

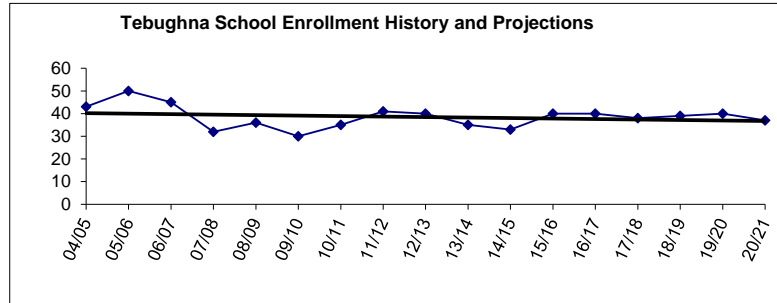
FTE's Included In Current Budget

1.00	1.00	0.50	Administrator	0.50	0.50	0.50
2.00	1.50	2.50	Teacher (Includes Quest)	2.00	2.50	2.00
-	-	0.05	Specialist *	0.05	0.05	0.05
-	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>3.00</u>	<u>3.00</u>	<u>3.55</u>	Certificated Subtotal	<u>3.05</u>	<u>3.55</u>	<u>3.05</u>
-	-	-	Aide	-	-	0.38
0.08	0.08	0.08	Nurse ***	0.08	0.08	0.08
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>1.96</u>	<u>1.96</u>	<u>1.96</u>	Non-Certificated Subtotal	<u>1.96</u>	<u>1.96</u>	<u>2.34</u>
<u>4.96</u>	<u>4.96</u>	<u>5.51</u>	Total	<u>5.01</u>	<u>5.51</u>	<u>5.39</u>

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

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

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

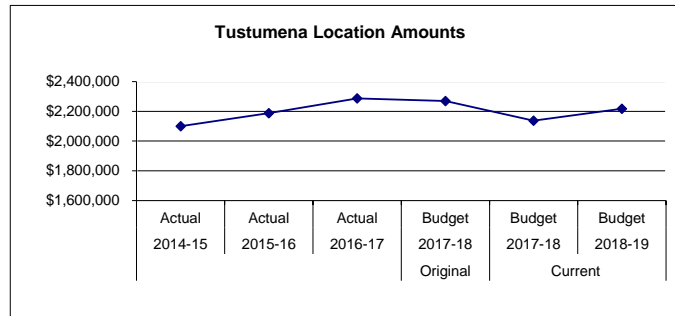


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,106,880	\$ 1,051,930	\$ 1,081,313	3100 Certificated Salaries	\$ 1,123,859	\$ 1,067,125	\$ 1,063,891	\$ (3,234)	(0)
232,630	294,956	309,007	3200 Non-Certificated Salaries	311,711	287,188	288,658	1,470	1
570,833	680,266	723,297	3500 Employee Benefits	707,911	622,180	719,088	96,908	16
<u>1,910,343</u>	<u>2,027,152</u>	<u>2,113,617</u>	Subtotal - Personnel Services	<u>2,143,481</u>	<u>1,976,493</u>	<u>2,071,637</u>	<u>95,144</u>	5
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,862	1,800	2,095	4200 Staff Travel	2,400	3,971	1,350	(2,621)	(66)
-	-	-	4250 Student Travel	-	238	-	(238)	(100)
3,557	3,073	4,269	4300 Utility Services	3,400	5,112	3,838	(1,274)	(25)
111,006	114,747	120,620	4350 Energy	95,000	118,427	115,457	(2,970)	(3)
3,295	2,767	1,851	4400 Other Purchased Services	2,296	2,499	2,087	(412)	(16)
64,609	31,768	37,716	4500 Supplies, Materials, and Media	22,460	29,969	22,675	(7,294)	(24)
700	560	680	4900 Other Expenses	1,009	700	1,009	309	44
<u>185,029</u>	<u>154,715</u>	<u>167,231</u>	Subtotal - Other	<u>126,565</u>	<u>160,916</u>	<u>146,416</u>	<u>(14,500)</u>	(9)
<u>4,796</u>	<u>6,715</u>	<u>6,135</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,100,168</u>	<u>\$ 2,188,582</u>	<u>\$ 2,286,983</u>	Location Totals	<u>\$ 2,270,046</u>	<u>\$ 2,137,409</u>	<u>\$ 2,218,053</u>	<u>\$ 80,644</u>	4



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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
176.00	182.00	176.00	Enrollment in ADM (K-6)	172.00	188.00	176.00

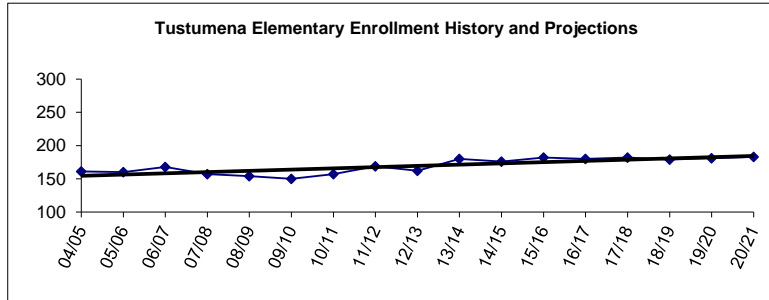
FTE's Included In Current Budget

1.00	0.80	0.80	Administrator	0.80	0.70	0.70
11.28	10.80	10.80	Teacher (Includes Quest)	10.80	10.80	10.80
0.65	0.67	0.85	Specialist*	0.85	0.40	0.40
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.93</u>	<u>14.27</u>	<u>14.45</u>	Certificated Subtotal	<u>14.45</u>	<u>13.90</u>	<u>13.90</u>
2.14	3.02	3.52	Special Ed Aide	3.52	3.52	3.52
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.18	0.71	0.70	Nurse***	0.70	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>5.70</u>	<u>7.11</u>	<u>7.60</u>	Non-Certificated Subtotal	<u>7.60</u>	<u>7.25</u>	<u>7.25</u>
<u>20.63</u>	<u>21.38</u>	<u>22.05</u>	Total	<u>22.05</u>	<u>21.15</u>	<u>21.15</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.



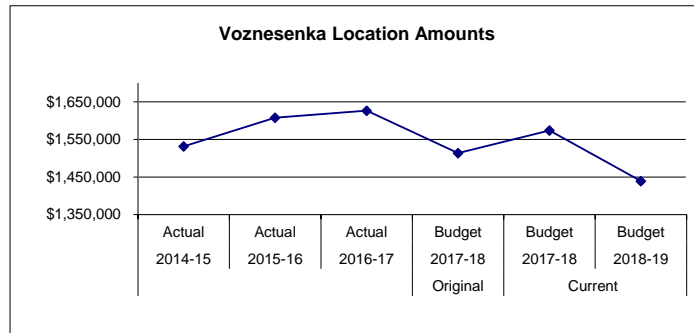
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 53 Voznesenka Elementary / High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 672,018	\$ 730,826	\$ 739,164	3100 Certificated Salaries	\$ 709,628	\$ 710,681	\$ 643,333	\$ (67,348)	(9)
230,362	249,370	246,261	3200 Non-Certificated Salaries	242,286	248,079	226,237	(21,842)	(9)
423,327	481,607	496,940	3500 Employee Benefits	446,074	468,241	452,182	(16,059)	(3)
<u>1,325,707</u>	<u>1,461,803</u>	<u>1,482,365</u>	Subtotal - Personnel Services	<u>1,397,988</u>	<u>1,427,001</u>	<u>1,321,752</u>	<u>(105,249)</u>	(7)
1,870	1,528	1,451	4200 Staff Travel	2,000	1,743	1,800	57	3
1,374	6,188	1,237	4250 Student Travel	-	1,238	-	(1,238)	(100)
9,885	8,988	10,093	4300 Utility Services	10,607	9,650	9,213	(437)	(5)
21,326	21,177	23,317	4350 Energy	16,325	23,320	21,941	(1,379)	(6)
105,697	79,206	80,034	4400 Other Purchased Services	72,080	81,077	71,013	(10,064)	(12)
56,884	26,209	25,784	4500 Supplies, Materials, and Media	13,222	15,231	12,479	(2,752)	(18)
1,374	1,302	1,236	4900 Other Expenses	1,389	1,389	1,099	(290)	(21)
<u>198,410</u>	<u>144,598</u>	<u>143,152</u>	Subtotal - Other	<u>115,623</u>	<u>133,648</u>	<u>117,545</u>	<u>(16,103)</u>	(12)
<u>7,309</u>	<u>1,137</u>	<u>1,073</u>	5100 Equipment	<u>-</u>	<u>13,106</u>	<u>-</u>	<u>(13,106)</u>	-
<u>\$ 1,531,426</u>	<u>\$ 1,607,538</u>	<u>\$ 1,626,590</u>	Location Totals	<u>\$ 1,513,611</u>	<u>\$ 1,573,755</u>	<u>\$ 1,439,297</u>	<u>\$ (134,458)</u>	(9)



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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 53 Voznesenka Elementary / High

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
118.00	114.00	106.00	Enrollment in ADM (K-12)	102.00	107.00	97.00

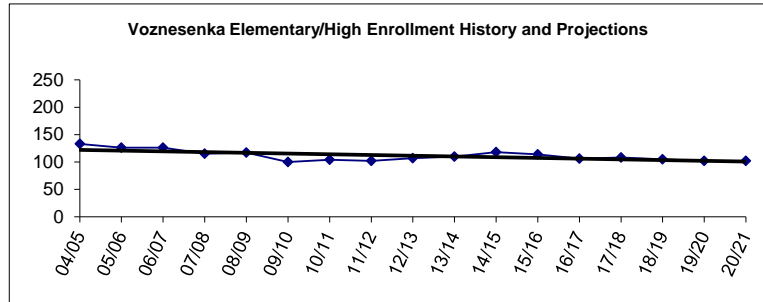
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.40	7.70	7.50	Teacher (Includes Quest)	7.00	7.00	6.00
0.17	0.17	0.37	Specialist*	0.37	0.37	0.37
1.68	2.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.75</u>	<u>10.37</u>	<u>9.37</u>	Certificated Subtotal	<u>8.87</u>	<u>8.87</u>	<u>7.87</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	2.25	2.25
0.20	0.20	0.20	Nurse***	0.20	0.20	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>5.47</u>	<u>5.47</u>	<u>5.47</u>	Non-Certificated Subtotal	<u>5.47</u>	<u>5.08</u>	<u>5.08</u>
<u>15.22</u>	<u>15.84</u>	<u>14.84</u>	Total	<u>14.34</u>	<u>13.95</u>	<u>12.95</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.

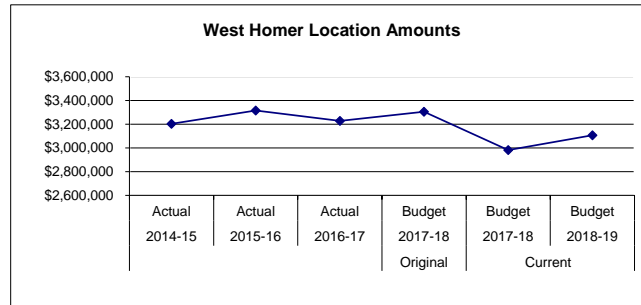


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,493,080	\$ 1,500,989	\$ 1,428,678	3100 Certificated Salaries	\$ 1,517,423	\$ 1,338,144	\$ 1,393,133	\$ 54,989	4
522,146	526,797	523,806	3200 Non-Certificated Salaries	534,311	465,359	479,561	14,202	3
938,643	1,070,476	1,067,200	3500 Employee Benefits	1,093,272	980,685	1,053,978	73,293	7
<u>2,953,869</u>	<u>3,098,262</u>	<u>3,019,684</u>	Subtotal - Personnel Services	<u>3,145,006</u>	<u>2,784,188</u>	<u>2,926,672</u>	<u>142,484</u>	5
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,352	912	1,578	4200 Staff Travel	1,500	1,551	1,350	(201)	(13)
780	-	-	4250 Student Travel	-	-	-	-	-
6,635	8,574	9,269	4300 Utility Services	12,682	9,627	8,163	(1,464)	(15)
127,004	127,300	156,145	4350 Energy	110,000	141,959	136,817	(5,142)	(4)
5,136	5,389	3,892	4400 Other Purchased Services	3,390	4,006	2,829	(1,177)	(29)
96,157	48,775	36,645	4500 Supplies, Materials, and Media	32,268	38,084	30,568	(7,516)	(20)
930	1,111	945	4900 Other Expenses	750	1,421	750	(671)	(47)
<u>237,994</u>	<u>192,061</u>	<u>208,474</u>	Subtotal - Other	<u>160,590</u>	<u>196,648</u>	<u>180,477</u>	<u>(16,171)</u>	(8)
<u>11,532</u>	<u>25,135</u>	<u>554</u>	5100 Equipment	-	1,070	-	(1,070)	(100)
<u>\$ 3,203,395</u>	<u>\$ 3,315,458</u>	<u>\$ 3,228,712</u>	Location Totals	<u>\$ 3,305,596</u>	<u>\$ 2,981,906</u>	<u>\$ 3,107,149</u>	<u>\$ 125,243</u>	4



West Homer Elementary School is located in Homer, Alaska, located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. Our campus was constructed in 1997 and currently serves students in grades 3-6. In 2012, West Homer Elementary was one of 314 schools nationwide to be identified as a Blue Ribbon School of Academic Excellence. We offer students a robust academic experience that is complemented with a rich music program and a comprehensive physical education curriculum. West Homer Elementary utilizes our unique outdoor setting and diverse community to enhance the learning experiences we offer students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
234.00	240.00	248.00	Enrollment in ADM (3-6)	261.00	256.00	247.00

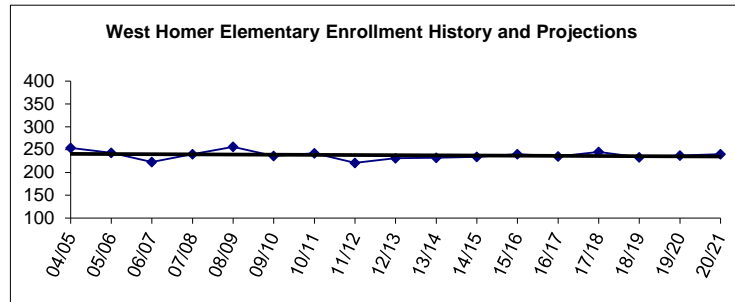
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.50	13.00	14.00	Teacher (Includes Quest)	15.00	13.00	14.00
1.95	1.88	1.93	Specialist*	1.93	1.65	1.65
5.00	5.00	4.00	Special Ed Teacher**	4.00	3.00	3.00
<u>20.45</u>	<u>20.88</u>	<u>20.93</u>	Certificated Subtotal	<u>21.93</u>	<u>18.65</u>	<u>19.65</u>
9.68	8.80	8.80	Special Ed Aide	8.80	7.04	7.04
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	2.50
<u>14.79</u>	<u>13.91</u>	<u>13.91</u>	Non-Certificated Subtotal	<u>13.91</u>	<u>12.15</u>	<u>11.65</u>
<u>35.24</u>	<u>34.79</u>	<u>34.84</u>	Total	<u>35.84</u>	<u>30.80</u>	<u>31.30</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.



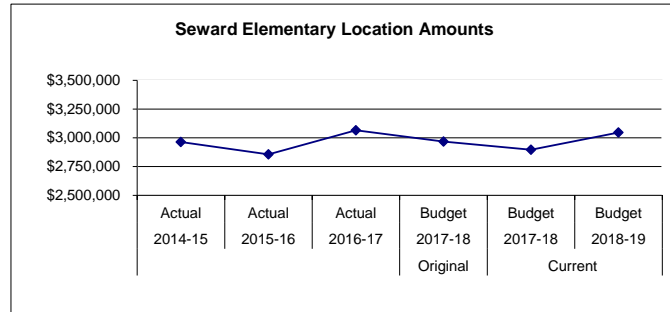
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 42 William H. Seward Elementary

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,426,423	\$ 1,400,837	\$ 1,535,502	3100 Certificated Salaries	\$ 1,490,989	\$ 1,430,319	\$ 1,462,106	\$ 31,787	2
379,181	340,662	364,033	3200 Non-Certificated Salaries	371,261	333,392	368,333	34,941	10
850,003	900,506	963,833	3500 Employee Benefits	883,477	868,635	1,015,132	146,497	17
<u>2,655,607</u>	<u>2,642,005</u>	<u>2,863,368</u>	Subtotal - Personnel Services	<u>2,745,727</u>	<u>2,632,346</u>	<u>2,845,571</u>	<u>213,225</u>	<u>8</u>
-	-	-	4100 Professional and Technical Services	-	57,800	-		
2,676	1,944	2,391	4200 Staff Travel	2,000	2,085	1,850	(235)	(11)
30,992	31,078	31,053	4300 Utility Services	30,100	24,586	31,279	6,693	27
161,258	109,766	117,722	4350 Energy	151,453	124,143	129,582	5,439	4
3,716	4,520	2,967	4400 Other Purchased Services	3,557	3,687	3,131	(556)	(15)
102,791	59,289	47,551	4500 Supplies, Materials, and Media	32,939	48,958	33,275	(15,683)	(32)
930	936	845	4900 Other Expenses	1,165	989	1,165	176	18
<u>302,363</u>	<u>207,533</u>	<u>202,529</u>	Subtotal - Other	<u>221,214</u>	<u>262,248</u>	<u>200,282</u>	<u>(4,166)</u>	<u>(2)</u>
6,179	6,756	-	5100 Equipment	-	1,093	-	(1,093)	-
<u>\$ 2,964,149</u>	<u>\$ 2,856,294</u>	<u>\$ 3,065,897</u>	Location Totals	<u>\$ 2,966,941</u>	<u>\$ 2,895,687</u>	<u>\$ 3,045,853</u>	<u>\$ 207,966</u>	<u>7</u>



William H. Seward Elementary School serves grades pre-school - 5, 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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 42 William H. Seward Elementary

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
305.00	313.00	304.00	Enrollment in ADM (PS-5)	273.00	307.00	276.00

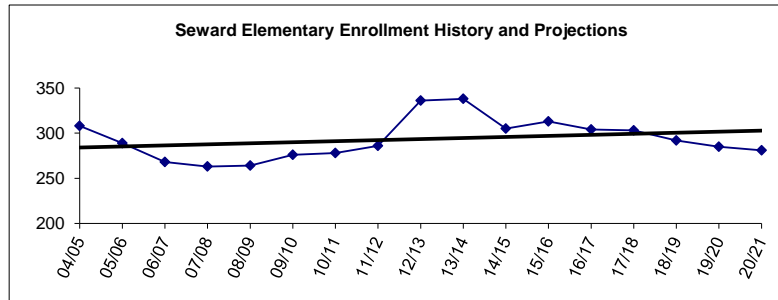
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.80	15.45	16.45	Teacher (Includes Quest)	14.45	14.52	14.53
1.70	1.33	0.84	Specialist*	1.33	1.36	1.36
3.08	2.73	3.74	Special Ed Teacher**	3.75	4.00	4.00
<u>21.58</u>	<u>20.51</u>	<u>22.03</u>	Certificated Subtotal	<u>20.53</u>	<u>20.88</u>	<u>20.89</u>
4.40	3.52	4.40	Special Ed Aide	4.40	4.40	4.40
0.44	0.44	0.44	Aide	0.38	0.38	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
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>9.72</u>	<u>8.84</u>	<u>9.72</u>	Non-Certificated Subtotal	<u>9.66</u>	<u>9.66</u>	<u>9.72</u>
<u>31.30</u>	<u>29.35</u>	<u>31.75</u>	Total	<u>30.19</u>	<u>30.54</u>	<u>30.61</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ 420	\$ -	\$ (420)	(100)
36,651	36,564	40,221	3200 Non-Certificated Salaries	38,067	40,403	37,937	(2,466)	(6)
93,259	100,347	102,485	3500 Employee Benefits	83,877	86,002	91,328	5,326	6
<u>129,910</u>	<u>136,911</u>	<u>142,706</u>	Subtotal - Personnel Services	<u>121,944</u>	<u>126,825</u>	<u>129,265</u>	<u>2,860</u>	
107,734	179,450	95,547	4100 Professional and Technical Services	100,000	101,529	100,000	(1,529)	(2)
43,985	36,672	31,341	4200 Staff Travel	44,550	49,033	40,095	(8,938)	(18)
-	-	-	4300 Utility Services	200	-	200	200	100
2,556	5,780	19,151	4400 Other Purchased Services	18,800	21,539	18,800	(2,739)	(13)
3,305	3,639	5,510	4500 Supplies, Materials, and Media	4,095	4,628	4,095	(533)	(12)
33,600	33,300	33,600	4800 Tuition and Stipends	33,600	33,600	33,600	-	-
27,646	27,869	28,094	4900 Other Expenses	28,900	28,322	28,900	-	-
<u>218,826</u>	<u>286,710</u>	<u>213,243</u>	Subtotal - Other	<u>230,145</u>	<u>238,651</u>	<u>225,690</u>	<u>(13,539)</u>	(6)
-	434	9,773	5100 Equipment	38,761	21,607	-	-	-
<u>\$ 348,736</u>	<u>\$ 424,055</u>	<u>\$ 365,722</u>	Location Totals	<u>\$ 390,850</u>	<u>\$ 387,083</u>	<u>\$ 354,955</u>	<u>\$ (10,679)</u>	(3)

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 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.

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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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 238,731	\$ 145,598	\$ 150,794	3100 Certificated Salaries	\$ 156,923	\$ 158,600	\$ 165,974	\$ 7,374	5
57,633	126,164	133,932	3200 Non-Certificated Salaries	126,319	127,635	129,809	2,174	2
100,821	107,533	113,148	3500 Employee Benefits	117,156	114,148	118,797	4,649	4
<u>397,185</u>	<u>379,295</u>	<u>397,874</u>	Subtotal - Personnel Services	<u>400,398</u>	<u>400,383</u>	<u>414,580</u>	<u>14,197</u>	4
7,738	-	-	4100 Professional and Technical Services	23,150	5,400	16,500	11,100	100
11,194	18,403	28,047	4200 Staff Travel	23,850	26,361	22,815	(3,546)	(13)
18,133	20,324	21,468	4300 Utility Services	11,750	16,638	15,750	(888)	(5)
14,400	16,604	8,770	4400 Other Purchased Services	6,600	6,168	6,550	382	6
21,948	13,144	16,737	4500 Supplies, Materials, and Media	16,800	16,443	16,800	357	2
2,370	2,553	1,826	4900 Other Expenses	8,500	7,891	7,500	(391)	(5)
<u>75,783</u>	<u>71,028</u>	<u>76,848</u>	Subtotal - Other	<u>90,650</u>	<u>78,901</u>	<u>85,915</u>	<u>7,014</u>	9
1,826	949	5,961	5100 Equipment	-	4,479	-	(4,479)	-
<u>\$ 474,794</u>	<u>\$ 451,272</u>	<u>\$ 480,683</u>	Location Totals	<u>\$ 491,048</u>	<u>\$ 483,763</u>	<u>\$ 500,495</u>	<u>\$ 16,732</u>	3

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 Effective 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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 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 ***	-	-	-
1.50	1.50	1.50	Support	1.50	1.50	1.50
<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>2.50</u>	<u>2.50</u>	<u>2.50</u>	Total	<u>2.50</u>	<u>2.50</u>	<u>2.50</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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 72 Assistant Superintendent Instructional Support

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 8,454	\$ 290	\$ 7,559	3100 Certificated Salaries	\$ -	\$ -	\$ 3,500	\$ 3,500	-
185,140	188,026	146,432	3200 Non-Certificated Salaries	151,176	224,675	221,103	(3,572)	(2)
80,343	85,926	66,255	3500 Employee Benefits	65,251	109,284	111,804	2,520	2
<u>273,937</u>	<u>274,242</u>	<u>220,246</u>	Subtotal - Personnel Services	<u>216,427</u>	<u>333,959</u>	<u>336,407</u>	<u>2,448</u>	1
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
8,676	10,223	7,741	4200 Staff Travel	9,100	9,600	7,200	(2,400)	(25)
4,664	5,455	6,531	4300 Utility Services	3,050	5,050	5,050	-	-
9,989	11,818	9,982	4350 Energy	9,411	4,154	10,000	-	-
257,591	254,859	260,734	4400 Other Purchased Services	250,958	240,050	262,550	22,500	9
573,090	765,970	765,970	4450 Insurance Premiums	867,505	867,505	867,505	-	-
24,137	7,611	19,328	4500 Supplies, Materials, and Media	17,492	61,182	16,400	(44,782)	(73)
347	440	620	4900 Other Expenses	4,237	4,237	4,237	-	-
<u>878,494</u>	<u>1,056,376</u>	<u>1,070,906</u>	Subtotal - Other	<u>1,161,753</u>	<u>1,191,778</u>	<u>1,172,942</u>	<u>(24,682)</u>	(2)
<u>5,006</u>	<u>10,934</u>	<u>8,121</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,157,437</u>	<u>\$ 1,341,552</u>	<u>\$ 1,299,273</u>	Location Totals	<u>\$ 1,378,180</u>	<u>\$ 1,525,737</u>	<u>\$ 1,509,349</u>	<u>\$ (16,388)</u>	(1)

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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 72 Assistant Superintendent Instructional Support

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 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	-	Support	-	1.00	1.00
1.50	1.50	1.00	Non-Certified Subtotal	1.00	2.00	2.00
1.50	1.50	1.00	Total	1.00	2.00	2.00

* "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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 73 Assistant Superintendent Instruction

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 85,436	\$ 168,178	\$ 175,477	3100 Certificated Salaries	\$ 186,364	\$ 177,634	\$ 192,752	\$ 15,118	9
77,993	59,258	64,381	3200 Non-Certificated Salaries	62,089	61,720	62,325	605	1
53,522	80,335	84,520	3500 Employee Benefits	84,315	85,773	89,058	3,285	4
<u>216,951</u>	<u>307,771</u>	<u>324,378</u>	Subtotal - Personnel Services	<u>332,768</u>	<u>325,127</u>	<u>344,135</u>	<u>19,008</u>	6
-	38,500	39,200	4100 Professional and Technical Services	3,000	3,000	42,900	39,900	100
10,398	31,596	5,485	4200 Staff Travel	11,000	22,754	11,250	(11,504)	(51)
3,582	4,022	4,952	4300 Utility Services	2,750	3,670	2,750	(920)	(25)
1,728	433	(7)	4400 Other Purchased Services	50	49,882	4,550	(45,332)	(91)
2,918	2,672	3,261	4500 Supplies, Materials, and Media	2,000	2,682	3,800	1,118	42
93,932	105,023	77,104	4900 Other Expenses	127,715	127,728	132,798	5,070	4
<u>112,558</u>	<u>182,246</u>	<u>129,995</u>	Subtotal - Other	<u>146,515</u>	<u>209,716</u>	<u>198,048</u>	<u>(11,668)</u>	(6)
<u>3,771</u>	<u>515</u>	<u>2,792</u>	5100 Equipment	-	-	-	-	-
<u>\$ 333,280</u>	<u>\$ 490,532</u>	<u>\$ 457,165</u>	Location Totals	<u>\$ 479,283</u>	<u>\$ 534,843</u>	<u>\$ 542,183</u>	<u>\$ 7,340</u>	1

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 73 Assistant Superintendent Instruction

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 74 Fiscal Services

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 9,267	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
660,589	665,228	638,369	3200 Non-Certificated Salaries	604,926	581,449	576,964	(4,485)	(1)
346,981	387,002	366,837	3500 Employee Benefits	341,155	338,060	354,634	16,574	5
<u>1,016,837</u>	<u>1,052,230</u>	<u>1,005,206</u>	Subtotal - Personnel Services	<u>946,081</u>	<u>919,509</u>	<u>931,598</u>	<u>12,089</u>	1
66,366	62,561	58,384	4100 Professional and Technical Services	65,000	65,000	65,000	-	-
25,924	18,139	16,893	4200 Staff Travel	22,000	17,060	17,100	40	0
16,561	15,806	16,305	4300 Utility Services	15,000	15,752	14,000	(1,752)	(11)
6,474	7,762	10,533	4400 Other Purchased Services	10,250	10,483	10,100	(383)	(4)
13,461	10,126	9,023	4500 Supplies, Materials, and Media	11,000	8,991	10,000	1,009	11
2,660	2,625	2,525	4900 Other Expenses	5,500	5,525	5,500	(25)	(0)
(167,885)	(150,075)	(157,080)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>(36,439)</u>	<u>(33,056)</u>	<u>(43,417)</u>	Subtotal - Other	<u>(71,250)</u>	<u>(77,189)</u>	<u>(78,300)</u>	<u>(1,111)</u>	1
5,072	3,360	505	5100 Equipment	-	799	-	(799)	-
<u>\$ 985,470</u>	<u>\$ 1,022,534</u>	<u>\$ 962,294</u>	Location Totals	<u>\$ 874,831</u>	<u>\$ 843,119</u>	<u>\$ 853,298</u>	<u>\$ 10,179</u>	1

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 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	8.00	Support	7.00	7.00	7.00
9.50	9.50	9.00	Non-Certificated Subtotal	8.00	8.00	8.00
9.50	9.50	9.00	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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 10,678	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
215,697	114,399	132,552	3200 Non-Certificated Salaries	141,672	110,349	132,831	22,482	20
117,358	87,083	65,807	3500 Employee Benefits	70,741	48,253	74,691	26,438	55
<u>343,733</u>	<u>201,482</u>	<u>198,359</u>	Subtotal - Personnel Services	<u>212,413</u>	<u>158,602</u>	<u>207,522</u>	<u>48,920</u>	31
3,075	3,005	2,125	4100 Professional and Technical Services	2,575	2,735	2,600	(135)	(5)
15,561	10,658	11,262	4200 Staff Travel	11,375	11,142	11,610	468	4
541	499	446	4300 Utility Services	400	876	300	(576)	(66)
4,949	4,798	2,955	4400 Other Purchased Services	27,054	15,278	1,700	(13,578)	(89)
56,556	3,125	1,540	4500 Supplies, Materials, and Media	18,701	31,152	44,600	13,448	43
595	895	4,348	4900 Other Expenses	3,000	3,432	3,000	(432)	-
<u>81,277</u>	<u>22,980</u>	<u>22,676</u>	Subtotal - Other	<u>63,105</u>	<u>64,615</u>	<u>63,810</u>	<u>(805)</u>	(1)
<u>78,585</u>	<u>128,429</u>	<u>-</u>	5100 Equipment	<u>349</u>	<u>3,319</u>	<u>2,000</u>	<u>(1,319)</u>	(40)
<u>\$ 503,595</u>	<u>\$ 352,891</u>	<u>\$ 221,035</u>	Location Totals	<u>\$ 275,867</u>	<u>\$ 226,536</u>	<u>\$ 273,332</u>	<u>\$ 46,796</u>	21

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
FTE's Included In Current Budget						
-	-	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
2.00	1.00	0.50	Support	0.50	0.50	0.50
-	-	-	Custodian	-	0.03	0.03
3.00	2.00	1.50	Non-Certificated Subtotal	1.50	1.53	1.53
3.00	2.00	1.50	Total	1.50	1.53	1.53

* "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
2018- 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 430,121	\$ 489,704	\$ 482,574	3200 Non-Certificated Salaries	\$ 500,970	\$ 485,925	\$ 431,404	\$ (54,521)	(11)
254,793	318,581	329,866	3500 Employee Benefits	330,167	334,705	305,277	(29,428)	(9)
<u>684,914</u>	<u>808,285</u>	<u>812,440</u>	Subtotal - Personnel Services	<u>831,137</u>	<u>820,630</u>	<u>736,681</u>	<u>(83,949)</u>	(10)
4,014	2,359	4,467	4200 Staff Travel	4,000	4,500	5,922	1,422	32
8,075	7,272	7,124	4300 Utility Services	7,800	7,397	7,689	292	4
84,956	86,565	95,733	4350 Energy	75,000	87,934	89,085	1,151	1
14,161	9,333	7,598	4400 Other Purchased Services	13,110	17,660	12,050	(5,610)	(32)
51,792	86,315	72,226	4500 Supplies, Materials, and Media	63,018	53,268	47,950	(5,318)	(10)
1,776	970	519	4900 Other Expenses	1,100	1,630	1,100	(530)	(33)
<u>(168,828)</u>	<u>(150,917)</u>	<u>(157,962)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>(4,054)</u>	<u>41,897</u>	<u>29,705</u>	Subtotal - Other	<u>(35,972)</u>	<u>(27,611)</u>	<u>(36,204)</u>	<u>(8,593)</u>	31
<u>127,409</u>	<u>4,484</u>	<u>6,757</u>	5100 Equipment	<u>6,472</u>	<u>72,645</u>	<u>6,300</u>	<u>(66,345)</u>	(91)
<u>\$ 808,269</u>	<u>\$ 854,666</u>	<u>\$ 848,902</u>	Location Totals	<u>\$ 801,637</u>	<u>\$ 865,664</u>	<u>\$ 706,777</u>	<u>\$ (158,887)</u>	(18)

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.50	8.75	8.75	Support	8.75	8.75	8.75
-	-	-	Custodian	-	-	-
7.50	8.75	8.75	Non-Certificated Subtotal	8.75	8.75	8.75
<u>7.50</u>	<u>8.75</u>	<u>8.75</u>	Total	<u>8.75</u>	<u>8.75</u>	<u>8.75</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 2,711	\$ 39,975	\$ 136,106	3100 Certificated Salaries	\$ 127,800	\$ 126,431	\$ 137,610	\$ 11,179	9
545,725	514,031	411,989	3200 Non-Certificated Salaries	639,227	479,097	548,177	69,080	14
304,514	318,577	288,269	3500 Employee Benefits	321,359	283,834	293,398	9,564	3
<u>852,950</u>	<u>872,583</u>	<u>836,364</u>	Subtotal - Personnel Services	<u>1,088,386</u>	<u>889,362</u>	<u>979,185</u>	<u>89,823</u>	10
49,387	47,631	171,471	4100 Professional and Technical Services	202,000	202,000	202,000	-	-
31,800	26,261	29,132	4200 Staff Travel	46,000	38,350	39,015	665	2
8,416	9,568	10,681	4300 Utility Services	7,100	8,155	7,100	(1,055)	(13)
55,366	63,280	12,170	4400 Other Purchased Services	18,600	22,550	22,550	-	-
21,503	20,504	18,892	4500 Supplies, Materials, and Media	13,309	15,784	13,809	(1,975)	(13)
29,971	36,108	27,559	4900 Other Expenses	43,000	44,225	44,500	275	1
(84,472)	(75,511)	(79,036)	4950 Indirect Costs	(100,000)	(100,000)	(100,000)	-	-
<u>111,971</u>	<u>127,841</u>	<u>190,869</u>	Subtotal - Other	<u>230,009</u>	<u>231,064</u>	<u>228,974</u>	<u>(2,090)</u>	(1)
16,315	7,961	8,304	5100 Equipment	4,000	4,000	4,000	-	-
<u>\$ 981,236</u>	<u>\$ 1,008,385</u>	<u>\$ 1,035,537</u>	Location Totals	<u>\$ 1,322,395</u>	<u>\$ 1,124,426</u>	<u>\$ 1,212,159</u>	<u>\$ 87,733</u>	8

Function: The Kenai Peninsula Borough School District's Human Resources Department is committed to providing the best and brightest employees to educate and support our students.

Major long-term issues and concerns: Health care plan and promoting wellness for employees and their families; employee recruitment and staffing; labor relations and labor regulation compliance.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
FTE's Included In Current Budget						
-	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
1.00	-	-	Director	-	-	-
-	-	-	Nurse ***	-	-	-
7.00	7.00	6.00	Support	6.00	5.00	5.00
8.00	7.00	6.00	Non-Certificated Subtotal	6.00	5.00	5.00
8.00	8.00	7.00	Total	7.00	6.00	6.00

* "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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 8,749	\$ 7,465	\$ 8,057	3100 Certificated Salaries	\$ -	\$ 2,100	\$ 3,500	\$ -	-
1,069,333	1,020,871	1,026,847	3200 Non-Certificated Salaries	1,028,672	1,020,740	992,979	(27,761)	(3)
493,049	539,644	524,052	3500 Employee Benefits	570,899	542,928	569,889	26,961	5
<u>1,571,131</u>	<u>1,567,980</u>	<u>1,558,956</u>	Subtotal - Personnel Services	<u>1,599,571</u>	<u>1,565,768</u>	<u>1,566,368</u>	<u>(800)</u>	(0)
40,159	48,423	45,708	4100 Professional and Technical Services	49,500	49,500	49,500	-	-
52,509	54,126	39,418	4200 Staff Travel	39,000	39,000	45,450	6,450	17
309,659	357,849	237,704	4300 Utility Services	246,700	220,860	235,300	14,440	7
245,634	375,465	224,848	4400 Other Purchased Services	331,250	394,750	615,792	221,042	56
188,381	165,783	162,049	4500 Supplies, Materials, and Media	167,298	203,998	135,450	(68,548)	(34)
-	500	300	4900 Other Expenses	3,600	3,600	3,300	(300)	(8)
<u>(167,885)</u>	<u>(150,075)</u>	<u>(157,080)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>668,457</u>	<u>852,071</u>	<u>552,947</u>	Subtotal - Other	<u>637,348</u>	<u>711,708</u>	<u>884,792</u>	<u>173,084</u>	24
<u>18,025</u>	<u>27,325</u>	<u>26,678</u>	5100 Equipment	<u>31,000</u>	<u>46,270</u>	<u>31,000</u>	<u>(15,270)</u>	(33)
<u>\$ 2,257,613</u>	<u>\$ 2,447,376</u>	<u>\$ 2,138,581</u>	Location Totals	<u>\$ 2,267,919</u>	<u>\$ 2,323,746</u>	<u>\$ 2,482,160</u>	<u>\$ 157,014</u>	7

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 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 ***	-	-	-
12.00	12.00	12.00	Support	12.00	11.00	11.00
13.00	13.00	13.00	Non-Certificated Subtotal	13.00	12.00	12.00
13.00	13.00	13.00	Total	13.00	12.00	12.00

* "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
2018 - 2019 Budget

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ -	\$ -	\$ -	4100 Professional and Technical Services	\$ -		\$ -	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
4,475	23,377	5,850	4500 Supplies, Materials, and Media	-	78,529	-	(78,529)	(100)
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>4,475</u>	<u>23,377</u>	<u>5,850</u>	Subtotal - Other	<u>-</u>	<u>78,529</u>	<u>-</u>	<u>(78,529)</u>	<u>(100)</u>
<u>1,002,413</u>	<u>874,975</u>	<u>927,985</u>	5100 Equipment	<u>826,288</u>	<u>814,376</u>	<u>678,759</u>	<u>(135,617)</u>	<u>(17)</u>
<u>\$ 1,006,888</u>	<u>\$ 898,352</u>	<u>\$ 933,835</u>	Location Totals	<u>\$ 826,288</u>	<u>\$ 892,905</u>	<u>\$ 678,759</u>	<u>\$ (214,146)</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
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 08/06/18

Location: 81 Pupil Services

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 1,729,430	\$ 1,522,462	\$ 1,155,310	3100 Certificated Salaries	\$ 1,376,260	\$ 1,248,561	\$ 1,569,643	\$ 321,082	26
438,915	442,034	560,255	3200 Non-Certificated Salaries	407,804	417,626	306,132	(111,494)	(27)
850,521	865,480	762,721	3500 Employee Benefits	811,771	725,785	863,782	137,997	19
<u>3,018,866</u>	<u>2,829,976</u>	<u>2,478,286</u>	Subtotal - Personnel Services	<u>2,595,835</u>	<u>2,391,972</u>	<u>2,739,557</u>	<u>347,585</u>	15
737,021	727,309	1,128,959	4100 Professional and Technical Services	667,800	1,569,356	800,294	(769,062)	(49)
174,464	156,729	140,250	4200 Staff Travel	129,649	143,172	111,042	(32,130)	(22)
1,764	1,907	1,643	4250 Student Travel	3,300	3,413	2,550	(863)	(25)
1,694	1,389	4,920	4300 Utility Services	5,000	3,456	5,000	1,544	45
12,000	16,702	2,943	4400 Other Purchased Services	6,860	3,436	6,775	3,339	97
293,882	232,866	126,251	4500 Supplies, Materials, and Media	89,626	159,177	97,987	(61,190)	(38)
23,516	23,144	19,511	4900 Other Expenses	25,240	25,710	44,440	18,730	73
<u>1,244,341</u>	<u>1,160,046</u>	<u>1,424,477</u>	Subtotal - Other	<u>927,475</u>	<u>1,907,720</u>	<u>1,068,088</u>	<u>(839,632)</u>	(44)
<u>48,965</u>	<u>19,109</u>	<u>19,672</u>	Subtotal - Equipment	<u>15,235</u>	<u>8,727</u>	<u>13,426</u>	<u>4,699</u>	54
<u>\$ 4,312,172</u>	<u>\$ 4,009,131</u>	<u>\$ 3,922,435</u>	Location Total	<u>\$ 3,538,545</u>	<u>\$ 4,308,419</u>	<u>\$ 3,821,071</u>	<u>\$ (487,348)</u>	(11)

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2017-18 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.60	3.80	3.30	Coordinator	2.30	2.30	2.30
1.00	-	-	Teacher (Includes Quest)	-	1.12	1.12
9.84	6.29	4.37	Specialist*	4.38	4.29	4.29
10.45	9.79	10.43	Special Ed Teacher**	10.48	9.38	11.37
<u>25.89</u>	<u>20.88</u>	<u>19.10</u>	Certificated Subtotal	<u>18.16</u>	<u>18.09</u>	<u>20.08</u>
4.96	8.67	6.95	Special Ed Aide	6.07	5.15	4.78
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>7.96</u>	<u>11.67</u>	<u>9.95</u>	Non-Certificated Subtotal	<u>9.07</u>	<u>8.15</u>	<u>7.78</u>
<u><u>33.85</u></u>	<u><u>32.55</u></u>	<u><u>29.05</u></u>	Total	<u><u>27.23</u></u>	<u><u>26.24</u></u>	<u><u>27.86</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ (40,105)	\$ 56,697	\$ (34,455)	3100 Certificated Salaries	\$ 59,355	\$ 105,373	\$ (80,890)	(186,263)	(177)
221,909	222,522	205,318	3200 Non-Certificated Salaries	38,646	223,085	10,156	(212,929)	(95)
144,032,144	10,035,492	8,787,919	3500 Employee Benefits	7,686,255	7,799,942	8,898,224	1,098,282	14
729,823	973,522	1,201,479	3631 Worker Compensation	1,194,195	1,194,195	1,194,195	-	-
<u>144,943,771</u>	<u>11,288,233</u>	<u>10,160,261</u>	Subtotal - Personnel Services	<u>8,978,451</u>	<u>9,322,595</u>	<u>10,021,685</u>	<u>699,090</u>	7
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	17,000	-	-	-	-
79,159	50,000	50,000	4250 Student Travel	230,000	50,000	180,000	130,000	260
8	-	-	4300 Utility Services	-	-	-	-	-
83,989	85,200	84,002	4350 In Kind Utilities	89,900	89,900	89,900	-	-
6,031,504	6,107,039	6,393,804	4400 Other Purchased Services	6,524,995	6,470,729	6,493,138	22,409	0
557,309	575,120	575,120	4450 Insurance and Bond Premiums	552,221	552,221	552,221	-	-
920	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
(15,737)	(17,946)	(35,336)	4900 Other Expenses	32,849	9,520	20,000	10,480	110
<u>6,737,152</u>	<u>6,799,413</u>	<u>7,067,590</u>	Subtotal - Other	<u>7,446,965</u>	<u>7,172,370</u>	<u>7,335,259</u>	<u>162,889</u>	2
-	219,739	-	5100 Equipment	10,000	-	-	-	-
<u>1,300,000</u>	<u>1,200,000</u>	<u>1,755,072</u>	5500 Transfer to Other Fund	<u>1,100,000</u>	<u>1,100,000</u>	<u>950,000</u>	<u>(150,000)</u>	(14)
<u>\$ 152,980,923</u>	<u>\$ 19,507,385</u>	<u>\$ 18,982,923</u>	Totals	<u>\$ 17,535,416</u>	<u>\$ 17,594,965</u>	<u>\$ 18,306,944</u>	<u>\$ 861,979</u>	5

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
FTE's Included In Current Budget						
-	-	-	Coordinator	-	-	-
0.50	0.50	0.50	Teacher (Includes Quest)	0.50	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Certificated Subtotal	<u>0.50</u>	<u>-</u>	<u>-</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.00	Support	4.00	4.00	4.00
-	-	-	Custodian	-	-	-
<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	Non-Certificated Subtotal	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
<u><u>4.50</u></u>	<u><u>4.50</u></u>	<u><u>4.50</u></u>	Total	<u><u>4.50</u></u>	<u><u>4.00</u></u>	<u><u>4.00</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 580,430	\$ 499,803	\$ 417,296	3100 Certificated Salaries	\$ 449,134	\$ 410,274	\$ 360,977	(49,297)	(12)
117,338	102,144	38,038	3200 Non-Certificated Salaries	41,873	41,030	41,238	208	1
246,769	249,489	176,169	3500 Employee Benefits	180,281	174,526	156,101	(18,425)	(11)
<u>944,537</u>	<u>851,436</u>	<u>631,503</u>	Subtotal - Personnel Services	<u>671,288</u>	<u>625,830</u>	<u>558,316</u>	<u>(67,514)</u>	(11)
9,600	4,000	469,312	4100 Professional and Technical Services	15,000	482,692	475,000	(7,692)	(2)
45,642	54,982	37,624	4200 Staff Travel	49,600	49,016	39,375	(9,641)	(20)
2,994	3,516	4,224	4300 Utility Services	-	3,244	-	(3,244)	-
304	529	7,723	4400 Other Purchased Services	7,500	7,602	7,500	(102)	(1)
225,516	291,586	213,694	4500 Supplies, Materials, and Media	907,221	356,361	499,323	142,962	40
1,334	1,334	1,306	4900 Other Expenses	3,495	3,825	3,495	(330)	(9)
<u>285,390</u>	<u>355,947</u>	<u>733,883</u>	Subtotal - Other	<u>982,816</u>	<u>902,740</u>	<u>1,024,693</u>	<u>121,953</u>	14
6,154	34,759	793	5100 Equipment	-	-	-	-	-
<u>\$ 1,236,081</u>	<u>\$ 1,242,142</u>	<u>\$ 1,366,179</u>	Location Totals	<u>\$ 1,654,104</u>	<u>\$ 1,528,570</u>	<u>\$ 1,583,009</u>	<u>\$ 54,439</u>	4

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
FTE's Included In Current Budget						
1.00	1.00	0.75	Director	0.75	0.75	0.75
1.00	0.56	-	Coordinator	-	-	-
3.50	3.50	3.50	Teacher (Includes Quest)	3.50	2.70	3.50
0.50	0.50	0.50	Specialist*	0.50	1.00	0.50
-	-	-	Special Ed Teacher**	-	-	-
<u>6.00</u>	<u>5.56</u>	<u>4.75</u>	Certificated Subtotal	<u>4.75</u>	<u>4.45</u>	<u>4.75</u>
-	-	-	Nurse ***	-	-	-
2.00	2.00	0.50	Support	0.50	0.50	0.50
<u>2.00</u>	<u>2.00</u>	<u>0.50</u>	Non-Certificated Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u><u>8.00</u></u>	<u><u>7.56</u></u>	<u><u>5.25</u></u>	Total	<u><u>5.25</u></u>	<u><u>4.95</u></u>	<u><u>5.25</u></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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 836,922	\$ 800,482	\$ 767,552	3100 Certificated Salaries	\$ 696,487	\$ 257,854	\$ 262,804	4,950	2
61,508	95,736	96,730	3200 Non-Certificated Salaries	108,374	74,266	67,670	(6,596)	(9)
313,561	344,659	365,021	3500 Employee Benefits	353,563	148,291	157,520	9,229	6
<u>1,211,991</u>	<u>1,240,877</u>	<u>1,229,303</u>	Subtotal - Personnel Services	<u>1,158,424</u>	<u>480,411</u>	<u>487,994</u>	<u>7,583</u>	2
6,500	9,799	11,680	4100 Professional and Technical Services	-	12,651	-	(12,651)	-
50,984	38,955	30,070	4200 Staff Travel	39,550	18,451	16,425	(2,026)	(11)
8,311	12,561	892	4250 Student Travel	2,500	3,672	2,500	(1,172)	(32)
3,470	3,883	4,670	4300 Utility Services	3,150	3,907	3,150	(757)	(19)
49,737	95,222	20,918	4400 Other Purchased Services	73,100	11,720	60,450	48,730	100
76,743	90,494	65,617	4500 Supplies, Materials, and Media	140,810	83,705	91,493	7,788	9
1,113	100	100	4900 Other Expenses	4,500	4,500	3,000	(1,500)	(33)
<u>196,858</u>	<u>251,014</u>	<u>133,947</u>	Subtotal - Other	<u>263,610</u>	<u>138,606</u>	<u>177,018</u>	<u>38,412</u>	28
<u>33,580</u>	<u>56,484</u>	<u>32,368</u>	5100 Equipment	<u>18,300</u>	<u>8,703</u>	<u>12,500</u>	<u>3,797</u>	44
<u>\$ 1,442,429</u>	<u>\$ 1,548,375</u>	<u>\$ 1,395,618</u>	Location Totals	<u>\$ 1,440,334</u>	<u>\$ 627,720</u>	<u>\$ 677,512</u>	<u>\$ 49,792</u>	8

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
9.40	8.10	7.50	Teacher (Includes Quest)	7.50	1.90	1.70
0.75	0.75	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>11.15</u>	<u>9.85</u>	<u>8.50</u>	Certificated Subtotal	<u>8.50</u>	<u>2.90</u>	<u>2.70</u>
-	-	-	Nurse ***	-	-	-
<u>2.13</u>	<u>2.13</u>	<u>2.69</u>	Support	<u>2.69</u>	<u>1.77</u>	<u>1.77</u>
<u>2.13</u>	<u>2.13</u>	<u>2.69</u>	Non-Certificated Subtotal	<u>2.69</u>	<u>1.77</u>	<u>1.77</u>
<u><u>13.28</u></u>	<u><u>11.98</u></u>	<u><u>11.19</u></u>	Total	<u><u>11.19</u></u>	<u><u>4.67</u></u>	<u><u>4.47</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 280,124	\$ 256,998	\$ 222,690	3100 Certificated Salaries	\$ 200,986	\$ 209,385	\$ 205,391	(3,994)	(2)
377,128	405,427	354,927	3200 Non-Certificated Salaries	106,374	108,537	425,140	316,603	292
335,498	424,279	356,862	3500 Employee Benefits	137,652	135,648	237,151	101,503	75
992,750	1,086,704	934,479	Subtotal - Personnel Services	445,012	453,570	867,682	414,112	91
12,200	-	13,600	4100 Professional and Technical Services	5,000	10,147	15,000	4,853	48
54,475	36,347	24,560	4200 Staff Travel	52,200	52,458	43,380	(9,078)	(17)
6,949	8,744	7,179	4300 Utility Services	6,500	7,578	6,500	(1,078)	(14)
19,132	37,390	36,574	4400 Other Purchased Services	47,250	38,865	52,250	13,385	34
151,241	184,568	93,180	4500 Supplies, Materials, and Media	119,430	120,833	112,378	(8,455)	(7)
-	78	-	4900 Other Expenses	3,500	3,500	3,500	-	-
243,997	267,127	175,093	Subtotal - Other	233,880	233,381	233,008	(373)	(0)
4,928	8,640	920	5100 Equipment	2,000	5,371	3,000	(2,371)	(44)
<u>\$ 1,241,675</u>	<u>\$ 1,362,471</u>	<u>\$ 1,110,492</u>	Location Totals	<u>\$ 680,892</u>	<u>\$ 692,322</u>	<u>\$ 1,103,690</u>	<u>\$ 411,368</u>	59

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
1.00	1.00	-	Teacher (Includes Quest)	-	-	-
0.50	0.50	0.80	Specialist*	0.80	0.80	0.80
-	-	-	Special Ed Teacher**	-	-	-
<u>2.50</u>	<u>2.50</u>	<u>1.80</u>	Certificated Subtotal	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>
7.91	9.21	9.96	Aide	-	-	-
<u>2.50</u>	<u>2.50</u>	<u>2.00</u>	Support	<u>2.00</u>	<u>1.80</u>	<u>1.80</u>
<u>10.41</u>	<u>11.71</u>	<u>11.96</u>	Non-Certificated Subtotal	<u>2.00</u>	<u>1.80</u>	<u>1.80</u>
<u>12.91</u>	<u>14.21</u>	<u>13.76</u>	Total	<u>3.80</u>	<u>3.60</u>	<u>3.60</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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ 228	\$ 210	\$ 70	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
95,884	98,580	101,656	3200 Non-Certificated Salaries	109,410	121,081	162,705		
60,611	70,958	72,175	3500 Employee Benefits	104,823	77,423	140,744	63,321	82
<u>156,723</u>	<u>169,748</u>	<u>173,901</u>	Subtotal - Personnel Services	<u>214,233</u>	<u>198,504</u>	<u>303,449</u>	<u>63,321</u>	<u>32</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
30,652	30,507	28,110	4200 Staff Travel	36,000	35,000	32,400	(2,600)	(7)
268	122	142	4300 Utility Services	750	323	750	427	132
1,319	581	834	4400 Other Purchased Services	2,300	2,300	2,200	(100)	(4)
16,842	17,132	23,169	4500 Supplies, Materials, and Media	19,100	19,369	24,000	4,631	24
5,048	1,061	5,486	4900 Other Expenses	5,500	1,400	6,500	5,100	100
<u>54,129</u>	<u>49,403</u>	<u>57,741</u>	Subtotal - Other	<u>63,650</u>	<u>58,392</u>	<u>65,850</u>	<u>7,458</u>	<u>13</u>
<u>1,102</u>	<u>7,700</u>	<u>1,301</u>	5100 Equipment	<u>150</u>	<u>150</u>	<u>-</u>	<u>(150)</u>	<u>-</u>
<u>\$ 211,954</u>	<u>\$ 226,851</u>	<u>\$ 232,943</u>	Function Totals	<u>\$ 278,033</u>	<u>\$ 257,046</u>	<u>\$ 369,299</u>	<u>\$ 70,629</u>	<u>27</u>

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
2018 - 2019 Budget**

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

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2016-17 Budget	Current 2017-18 Budget	2018-19 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
3.28	2.58	2.54	Nurse***	2.66	2.90	3.08
0.88	0.88	0.88	Support	0.88	1.00	1.00
4.16	3.46	3.42	Non-Certificated Subtotal	3.54	3.90	4.08
4.16	3.46	3.42	Total	3.54	3.90	4.08

* "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
2018 - 2019 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 224,653	\$ -	\$ 292,850	\$ 292,850	100
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	103,643	-	155,960	155,960	100
-	-	-	Subtotal - Personnel Services	328,296	-	448,810	448,810	100
-	-	-	4350 Energy	36,512	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	36,512	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ 364,808</u>	<u>\$ -</u>	<u>\$ 448,810</u>	<u>\$ 448,810</u>	100
<u>\$ 272,731,469</u>	<u>\$ 142,197,864</u>	<u>\$ 141,065,303</u>	Fund Totals	<u>\$ 138,569,496</u>	<u>\$ 140,638,636</u>	<u>\$ 142,975,710</u>	<u>\$ 2,337,074</u>	2

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
1.16	7.40	7.00	Teacher (Includes Quest)	4.50	1.50	5.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.16</u>	<u>7.40</u>	<u>7.00</u>	Certificated Subtotal	<u>4.50</u>	<u>1.50</u>	<u>5.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.83	-	-	Support	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Custodian	<u>-</u>	<u>-</u>	<u>-</u>
<u>0.83</u>	<u>-</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>1.99</u></u>	<u><u>7.40</u></u>	<u><u>7.00</u></u>	Total	<u><u>4.50</u></u>	<u><u>1.50</u></u>	<u><u>5.00</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

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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 2018-2019
With Comparative Totals for Prior Years

	Alaska Child Trust	Artist in Schools	Broadband Assistance	Building Trades
Revenues:				
Intergovernmental - Local	\$ 10,000	\$ 1,003	\$ -	\$ -
Intergovernmental - State	-	335	6,116	-
Intergovernmental - Federal	-	335	-	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	10,000	1,673	6,116	-
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	10,000	1,673	6,116	-
Expenditures:				
Current:				
Instruction	10,000	1,673	-	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	6,116	-
District Administration Support Services	-	-	-	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	10,000	1,673	6,116	-
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	10,000	1,673	6,116	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	15,642
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ 15,642

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2018-2019
With Comparative Totals for Prior Years**

	Carl Perkins	Community Theater	Corporate Grants	Equipment Replacement
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ 32,500	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	281,523	-	-	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	35,000	-	-
Other revenues	-	-	-	75,000
Total Revenues	281,523	35,000	32,500	75,000
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	281,523	35,000	32,500	75,000
Expenditures:				
Current:				
Instruction	273,970	-	-	3,153,067
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	7,553	-	-	-
Student Activities	-	-	32,500	-
Community services	-	44,500	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	281,523	44,500	32,500	3,153,067
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	281,523	44,500	32,500	3,153,067
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	(9,500)	-	(3,078,067)
Fund Balances, Beginning of Year	-	61,862	175,756	3,339,808
Fund Balances, End of Year	\$ -	\$ 52,362	\$ 175,756	\$ 261,741

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2018-2019
With Comparative Totals for Prior Years**

	Food Service	Food Service - FFVP	Food Service - NAF	Food Service - NSLP
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	2,429,450	27,954	-	9,944
Food sales	635,000	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	3,064,450	27,954	-	9,944
Other financing sources:				
Operating transfers in	950,000	-	-	-
Total Revenues and Other Financing Sources	4,014,450	27,954	-	9,944
Expenditures:				
Current:				
Instruction	-	-	-	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	-	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	4,014,450	27,954	223,665	9,944
Total Expenditures	4,014,450	27,954	223,665	9,944
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	4,014,450	27,954	223,665	9,944
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	(223,665)	-
Fund Balances, Beginning of Year	518,027	-	223,665	-
Fund Balances, End of Year	<u>\$ 518,027</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 2018-2019
With Comparative Totals for Prior Years**

	Governor's Alternative	Marine/Aquatic Education	McKinney-Vento Homeless	Migrant Education
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	42,000	4,780	-	-
Intergovernmental - Federal	-	-	20,000	19,600
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	42,000	4,780	20,000	19,600
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	42,000	4,780	20,000	19,600
Expenditures:				
Current:				
Instruction	40,135	4,780	20,000	19,600
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	1,865	-	-	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	42,000	4,780	20,000	19,600
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	42,000	4,780	20,000	19,600
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 2018-2019
With Comparative Totals for Prior Years**

	NCLB	Project Aware	Safe Children's Act	SAAP
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	30,107
Intergovernmental - Federal	5,032,910	47,223	-	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	5,032,910	47,223	-	30,107
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	5,032,910	47,223	-	30,107
Expenditures:				
Current:				
Instruction	4,869,149	-	8,286	-
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	47,223	-	28,791
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	163,761	-	-	1,316
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	5,032,910	47,223	8,286	30,107
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	5,032,910	47,223	8,286	30,107
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	(8,286)	-
Fund Balances, Beginning of Year	-	-	8,286	-
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 2018-2019
With Comparative Totals for Prior Years**

	Staff Development	Student Transportation	Title I-D Delinquent	Title VII-B
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	15,180	8,131,473	-	-
Intergovernmental - Federal	-	-	22,459	2,489,787
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	15,180	8,131,473	22,459	2,489,787
Other financing sources:				
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	15,180	8,131,473	22,459	2,489,787
Expenditures:				
Current:				
Instruction	15,180	-	21,544	-
Special Education - Instruction	-	-	-	2,383,556
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	915	106,231
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	7,687,626	-	-
Food service	-	-	-	-
Total Expenditures	15,180	7,687,626	22,459	2,489,787
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	15,180	7,687,626	22,459	2,489,787
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	443,847	-	-
Fund Balances, Beginning of Year	-	1,035,240	-	-
Fund Balances, End of Year	\$ -	\$ 1,479,087	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2018-2019
With Comparative Totals for Prior Years**

	Title VII Indian Education	Youth In Detention	Totals Budgeted 2018-19
Revenues:			
Intergovernmental - Local	\$ -		\$ 43,503
Intergovernmental - State	-	73,776	8,303,767
Intergovernmental - Federal	444,849		10,826,034
Food sales	-		635,000
Corporate Grants and User fees	-		35,000
Other revenues	-		75,000
Total Revenues	444,849	73,776	19,918,304
Other financing sources:			
Operating transfers in	-	-	950,000
Total Revenues and Other Financing Sources	444,849	73,776	20,868,304
Expenditures:			
Current:			
Instruction	424,646	70,552	8,932,582
Special Education - Instruction	-		2,383,556
Support Services - Student	-		-
Support Services - Instruction	-		76,014
School Administration	-		-
School Administration Support Services	-		6,116
District Administration Support Services	20,203	3,224	305,068
Student Activities	-		32,500
Community services	-		44,500
Operations and Maintenance of Plant	-		-
Student Transportation	-		7,687,626
Food service	-		4,276,013
Total Expenditures	444,849	73,776	23,743,975
Other Financing Uses:			
Operating transfers out	-	-	-
Total Expenditures and Other Financing Uses	444,849	73,776	23,743,975
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	(2,875,671)
Fund Balances, Beginning of Year	-		5,378,286
Fund Balances, End of Year	\$ -	\$ -	\$ 2,502,615

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2018-2019
With Comparative Totals for Prior Years**

	Current Budget 2017-18	Actual 2016-17	Actual 2015-16	Actual 2014-15
Revenues:				
Intergovernmental - Local	\$ 82,182	\$ 3,168	\$ 119,845	\$ 184,415
Intergovernmental - State	10,745,790	7,939,266	8,906,803	9,822,601
Intergovernmental - Federal	8,567,129	9,214,563	9,258,394	8,554,565
Food sales	739,500	609,409	648,542	637,595
Corporate Grants and User fees	286,019	154,144	101,594	89,114
Other revenues	35,000	24,290	182,889	100,898
Total Revenues	20,455,620	17,944,840	19,218,067	19,389,188
Other financing sources:				
Operating transfers in	1,100,000	1,755,072	1,200,000	1,300,000
Total Revenues and Other Financing Sources	21,555,620	19,699,912	20,418,067	20,689,188
Expenditures:				
Current:				
Instruction	8,515,221	4,333,374	4,683,873	4,559,359
Special Education - Instruction	2,935,148	2,606,072	2,266,966	2,263,973
Support Services - Student	192,213	203,721	236,228	20,639
Support Services - Instruction	152,415	51,949	45,356	48,565
School Administration	6,116	7,532	1,589	860,490
School Administration Support Services	10,014	24,521	23,421	42,050
District Administration Support Services	347,425	230,901	222,977	283,033
Student Activities	40,236	112,224	49,876	60,967
Community services	46,500	21,330	39,961	38,992
Operations and Maintenance of Plant	117,360	287,689	484,930	581,927
Student Transportation	8,074,746	8,182,675	7,994,914	7,908,357
Food service	4,790,743	4,017,147	4,226,122	4,450,480
Total Expenditures	25,228,137	20,079,135	20,276,213	21,118,832
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	25,228,137	20,079,135	20,276,213	21,118,832
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(3,672,517)	(379,223)	141,854	(429,644)
Fund Balances, Beginning of Year	5,378,286	5,757,509	5,615,655	6,045,299
Fund Balances, End of Year	\$ 1,705,769	\$ 5,378,286	\$ 5,757,509	\$ 5,615,655

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 273 Alaska Association of School Boards

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 21,600	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Other Financing Sources</u>									
<u>Expenditure</u>									
3,510	-	-	3100	Certificated Salaries	-	-	-	-	-
1,755	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
600	-	-	3500	Employee Benefits	-	-	-	-	-
5,865	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	2,268	536	4500	Supplies, Materials, and Media	-	-	-	-	-
-	2,268	536		Subtotal - Other	-	-	-	-	-
5,256	5,815	1,860	5100	Equipment	-	-	-	-	-
11,121	8,083	2,396		Fund Total	-	-	-	-	-
-	(8,083)	(2,396)		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	10,479	2,396		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ 2,396	\$ -		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
2018 - 2019 Budget**

Fund: 382 Alaska Child Trust

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -		0040	Other Local Revenue	\$ -	\$ -	\$ 10,000	\$ 10,000	-
<u>Expenditure</u>									
-	-		3100	Certificated Salaries	-	-	-	-	-
-	-		3200	Non-Certificated Salaries	-	-	-	-	-
-	-		3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-		4500	Supplies, Materials, and Media	-	-	10,000	10,000	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-		4950	Indirect Costs	-	-	-	-	-
-	-	-		Subtotal - Other	-	-	10,000	10,000	-
-	-		5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	-	-	10,000	10,000	-
-	-	-		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 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
2018 - 2019 Budget**

Fund: 236 Alaska Mental Health Trust

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -		0040	State	\$ 7,956	\$ 7,956	\$ -	\$ (7,956)	-
<u>Expenditure</u>									
-	-		3100	Certificated Salaries	-	-	-	-	-
-	-		3200	Non-Certificated Salaries	-	-	-	-	-
-	-		3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-		4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-		Subtotal - Other	-	-	-	-	-
-	-		5100	Equipment	7,956	7,956	-	(7,956)	-
-	-	-		Fund Total	7,956	7,956	-	(7,956)	-
-	-	-		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
2018 - 2019 Budget**

Fund: 221 Alaska Works - Construction Education Foundation

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 184,415	\$ 114,667		0040	Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
24,025	18,500		3100	Certificated Salaries	-	-	-	-	-
32,087	5,000		3200	Non-Certificated Salaries	-	-	-	-	-
25,762	2,928		3500	Employee Benefits	-	-	-	-	-
81,874	26,428	-		Subtotal - Personnel Services	-	-	-	-	-
10,095	16,000		4100	Professional and Technical Services	-	-	-	-	-
1,702	-	-	4200	Staff Travel	-	-	-	-	-
2,970	2,040		4400	Other Purchased Services	-	-	-	-	-
78,222	63,061		4500	Supplies, Materials, and Media	-	-	-	-	-
7,939	4,140		4950	Indirect Costs	-	-	-	-	-
100,928	85,241	-		Subtotal - Other	-	-	-	-	-
1,613	2,997		5100	Equipment	-	-	-	-	-
184,415	114,666	-		Fund Total	-	-	-	-	-
-	-	-		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
2018 - 2019 Budget**

Fund: 235 Artists in Schools

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 4,043	\$ 1,810	\$ 1,786	0040	Other Local Revenue	\$ 600	\$ 1,650	\$ 1,003	(647)	(39)
700	500	500	0050	State	750	750	335	(415)	(55)
765	500	500	0150	Intergovernmental Federal	750	750	335	(415)	(55)
<u>5,508</u>	<u>2,810</u>	<u>2,786</u>		Total Revenue	<u>2,100</u>	<u>3,150</u>	<u>1,673</u>	<u>(1,477)</u>	<u>(47)</u>
<u>Expenditure</u>									
-	140	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	11	-	3500	Employee Benefits	-	-	-	-	-
-	151	-		Subtotal - Personnel Services	-	-	-	-	-
4,300	2,000	2,000	4100	Professional and Technical Services	2,100	2,800	1,673	(1,127)	(40)
1,208	659	786	4500	Supplies, Materials, and Media	-	350	-	(350)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
<u>5,508</u>	<u>2,659</u>	<u>2,786</u>		Subtotal - Other	<u>2,100</u>	<u>3,150</u>	<u>1,673</u>	<u>(1,477)</u>	<u>(47)</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>5,508</u>	<u>2,810</u>	<u>2,786</u>		Fund Total	<u>2,100</u>	<u>3,150</u>	<u>1,673</u>	<u>(1,477)</u>	<u>(47)</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
2018 - 2019 Budget**

Fund: 240 Broadband Assistance Grant

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 21,687	\$ 23,421	\$ 24,521	0050	State	\$ 6,116	\$ 6,116	\$ 6,116	\$ -	-
<u>Expenditure</u>									
21,687	23,421	24,521	4300	Utility Services	6,116	6,116	6,116	-	-
21,687	23,421	24,521		Subtotal - Other	6,116	6,116	6,116	-	-
-	-	-	5100	Equipment	-	-	-	-	-
21,687	23,421	24,521		Fund Total	6,116	6,116	6,116	-	-
-	-	-		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
2018 - 2019 Budget**

Fund: 373 Building Trades

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0040	Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	0504	Construction in Progress	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
15,642	15,642	15,642		Fund Balance, Beginning of Year	15,642	15,642	15,642	-	-
<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>		Fund Balance, End of Year	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ -</u>	-

The Building Trades Fund was established as a vocational educational program to teach students the vocational skills required for constructing houses.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 230 Career & Technical Education

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 33,295	\$ -	\$ -	0050	State	\$ -	\$ -	\$ -	\$ -	-
<u>Other Financing Sources</u>									
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
4,025	-	-	4100	Professional and Technical Services	-	-	-	-	-
1,851	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
5,876	-	-		Subtotal - Other	-	-	-	-	-
27,419	-	-	5100	Equipment	-	-	-	-	-
33,295	-	-		Fund Total	-	-	-	-	-
-	-	-		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
2018 - 2019 Budget**

Fund: 265 Carl Perkins

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 220,236	\$ 217,131	\$ 211,027	0150	Intergovernmental - Federal	\$ 194,106	\$ 219,060	\$ 281,523	\$ 62,463	29
<u>Expenditure</u>									
70,426	42,227	56,727	3100	Certificated Salaries	53,157	43,657	55,171	11,514	26
20,178	16,366	14,421	3200	Non-Certificated Salaries	14,150	7,246	8,530	1,284	18
18,843	16,425	19,194	3500	Employee Benefits	18,175	18,175	18,767	592	3
109,447	75,018	90,342		Subtotal - Personnel Services	85,482	69,078	82,468	13,390	19
8,998	17,700	9,000	4100	Professional and Technical Services	9,000	17,935	18,150	215	1
25,739	17,540	19,242	4200	Staff Travel	8,050	9,213	9,700	487	5
4,436	2,718	8,705	4250	Student Travel	12,726	12,726	10,940	(1,786)	(14)
5,964	3,496	-	4400	Other Purchased Services	-	364	350	(14)	-
44,944	48,961	35,529	4500	Supplies, Materials, and Media	23,962	44,568	40,160	(4,408)	(10)
125	-	-	4900	Other Expenses	7,559	-	3,500	3,500	100
9,064	6,369	6,497	4950	Indirect Costs	7,295	7,648	7,553	(95)	(1)
99,270	96,784	78,973		Subtotal - Other	68,592	92,454	90,353	(2,101)	(2)
11,519	45,329	41,712	5100	Equipment	40,032	57,528	108,702	51,174	89
220,236	217,131	211,027		Fund Total	194,106	219,060	281,523	62,463	29
-	-	-		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
2018 - 2019 Budget**

Fund: 372 Community Theater

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 31,685	\$ 37,585	\$ 46,460	0040	Other Local Revenue	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	-
<u>Other Financing Sources</u>									
-	-	-	0250	Transfer From Other Funds	-	-	-	\$ -	-
31,685	37,585	46,460		Total Revenue & Other Financing Sources	35,000	35,000	35,000	-	-
<u>Expenditure</u>									
23,272	26,933	13,402	3200	Non-Certificated Salaries	32,500	32,500	32,500	-	-
6,382	7,415	3,157	3500	Employee Benefits	8,500	8,500	8,500	-	-
29,654	34,348	16,559		Subtotal - Personnel Services	41,000	41,000	41,000	-	-
2,103	1,798	231	4200	Staff Travel	2,000	2,000	2,000	-	-
2,292	789	-	4400	Other Purchased Services	-	-	-	-	-
4,943	3,026	4,540	4500	Supplies, Materials, and Media	3,500	3,500	1,500	(2,000)	(57)
9,338	5,613	4,771		Subtotal - Other	5,500	5,500	3,500	(2,000)	(36)
-	-	-	5100	Equipment	-	-	-	-	-
38,992	39,961	21,330		Fund Total	46,500	46,500	44,500	(2,000)	(4)
(7,307)	(2,376)	25,130		Excess (Deficiency) of Revenues over Expenditures	(11,500)	(11,500)	(9,500)	(2,000)	17
57,915	50,608	48,232		Fund Balance, Beginning of Year	73,362	73,362	61,862	(11,500)	(16)
\$ 50,608	\$ 48,232	\$ 73,362		Fund Balance, End of Year	\$ 61,862	\$ 61,862	\$ 52,362	\$ (13,500)	(22)

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 229 Compass

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 49,528	\$ -	\$ -	0050	State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
338	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
48	-	-	3500	Employee Benefits	-	-	-	-	-
386	-	-		Subtotal - Personnel Services	-	-	-	-	-
30,749	-	-	4100	Professional and Technical Services	-	-	-	-	-
1,491	-	-	4200	Staff Travel	-	-	-	-	-
2,450	-	-	4250	Student Travel	-	-	-	-	-
5,932	-	-	4400	Other Purchased Services	-	-	-	-	-
6,369	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
2,151	-	-	4950	Indirect Costs	-	-	-	-	-
49,142	-	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
49,528	-	-		Fund Total	-	-	-	-	-
-	-	-		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
2018 - 2019 Budget**

Fund: 371 Corporate Grants

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 57,429	\$ 64,009	\$ 107,684	0040	Other Local Revenue	\$ -	\$ 286,019	\$ 32,500	\$ (253,519)	(89)
\$ 57,429	\$ 64,009	\$ 107,684		Total Revenue	\$ -	\$ 286,019	\$ 32,500	\$ (253,519)	(89)
<u>Expenditure</u>									
-	70	471	3100	Certificated Salaries	1,189	421	-	(421)	(100)
1,080	2,553	4,834	3200	Non-Certificated Salaries	730	4,634	-	(4,634)	-
83	201	382	3500	Employee Benefits	147	388	-	(388)	(100)
1,163	2,824	5,687		Subtotal - Personnel Services	2,066	5,443	-	(5,443)	(100)
4,400	750	5,346	4100	Professional and Technical Services	6,924	29,334	-	(29,334)	(100)
-	-	198	4200	Staff Travel	1,900	5,009	-	(5,009)	(100)
7,284	14,424	30,439	4250	Student Travel	18,765	34,653	10,000	(24,653)	(71)
4,020	2,844	2,402	4400	Other Purchased Services	2,242	2,700	-	(2,700)	(100)
32,771	19,783	19,854	4500	Supplies, Materials, and Media	22,024	86,637	22,500	(64,137)	(74)
500	-	-	4900	Other Expenses	2,000	2,462	-	(2,462)	-
48,975	37,801	58,239		Subtotal - Other	53,855	160,795	32,500	(128,295)	(80)
29,717	21,233	8,885	5100	Equipment	-	176,216	-	(176,216)	(100)
79,855	61,858	72,811		Fund Total	55,921	342,454	32,500	(309,954)	(91)
Other Financing Uses:									
-	-	-		Operating transfers out - General Funds					
(22,426)	2,151	34,873		Excess (Deficiency) of Revenues over Expenditures	(55,921)	(56,435)	-	56,435	(100)
41,837	19,411	21,562		Fund Balance, Beginning of Year	56,435	56,435	175,756	119,321	211
\$ 19,411	\$ 21,562	\$ 56,435		Fund Balance, End of Year	\$ 514	\$ -	\$ 175,756	\$ 175,756	-

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
2018 - 2019 Budget**

Fund: 228 Digital Teaching

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 313,963	\$ 200,443	\$ 272,718	0050	State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
37,019	56,692	51,722	3100	Certificated Salaries	-	-	-	-	-
3,630	3,270	6,009	3200	Non-Certificated Salaries	-	-	-	-	-
9,545	12,671	7,106	3500	Employee Benefits	-	-	-	-	-
50,194	72,633	64,837		Subtotal - Personnel Services	-	-	-	-	-
59,016	48,085	113,714	4200	Staff Travel	-	-	-	-	-
-	-	528	4250	Student Travel	-	-	-	-	-
40,561	9,154	7,675	4400	Other Purchased Services	-	-	-	-	-
111,317	57,939	74,652	4500	Supplies, Materials, and Media	-	-	-	-	-
11,853	7,231	10,430	4950	Indirect Costs	-	-	-	-	-
222,747	122,409	206,999		Subtotal - Other	-	-	-	-	-
41,022	5,401	882	5100	Equipment	-	-	-	-	-
313,963	200,443	272,718		Fund Total	-	-	-	-	-
-	-	-		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
2018 - 2019 Budget**

Fund: 359 Distance Learning and Telemedicine

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 170,397	\$ 37,261	0100	Federal - Direct	\$ -	\$ -	\$ -	-	-
-	170,397	37,261		Total Revenue	-	-	-	-	-
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	37,261	4400	Other Purchased Services	-	-	-	-	-
-	57,267	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	57,267	37,261		Subtotal - Other	-	-	-	-	-
-	113,130	-	5100	Equipment	-	-	-	-	-
-	170,397	37,261		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Distance Learning and Telemedicine program helps rural communities use the unique capabilities of telecommunications to connect to each other and to the world, overcoming the effects of remoteness and low population density.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 232 Early Literacy

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 20,639	\$ -	\$ -	0050	State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
20,639	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
20,639	-	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
20,639	-	-		Fund Total	-	-	-	-	-
-	-	-		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
2018 - 2019 Budget**

Fund: 375 Equipment Replacement

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 95,170	\$ 182,892	\$ 24,290	0030	Earnings on Investments	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	-
<u>Expenditure</u>									
-	-	2,942	4400	Other Purchased Services	-	2,800	-	(2,800)	(100)
3,042	59,464	206,968	4500	Supplies, Materials, and Media	-	49,119	-	(49,119)	(100)
3,042	59,464	209,910		Subtotal - Other	-	51,919	-	(51,919)	(100)
747,194	201,187	283,221	5100	Equipment	3,334,431	3,287,889	3,153,067	(134,822)	(100)
750,236	260,651	493,131		Fund Total	3,334,431	3,339,808	3,153,067	(186,741)	(100)
(655,066)	(77,759)	(468,841)		Excess (Deficiency) of Revenues over Expenditures	(3,259,431)	(3,264,808)	(3,078,067)	186,741	(100)
4,541,474	3,886,408	3,808,649		Fund Balance, Beginning of Year	3,339,808	3,339,808	3,339,808	-	-
<u>\$ 3,886,408</u>	<u>\$ 3,808,649</u>	<u>\$ 3,339,808</u>		Fund Balance, End of Year	<u>\$ 80,377</u>	<u>\$ 75,000</u>	<u>\$ 261,741</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
2018 - 2019 Budget**

Fund: 255 Food Service

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 637,595	\$ 648,542	\$ 609,409	0020	Type A Lunch-Student	\$ 739,500	\$ 739,500	\$ 635,000	\$ (104,500)	(14)
1,685	3,368	1,382	0040	Other Local Revenue	-	-	-	-	-
2,212,464	2,198,626	2,192,556	0150	Intergovernmental Federal	2,314,000	2,314,000	2,279,450	(34,550)	(1)
141,450	120,207	132,531	0162	USDA	160,000	160,000	150,000	(10,000)	(6)
<u>2,993,194</u>	<u>2,970,743</u>	<u>2,935,878</u>		Total Revenue	<u>3,213,500</u>	<u>3,213,500</u>	<u>3,064,450</u>	<u>(149,050)</u>	<u>(5)</u>
<u>Other Financing Sources</u>									
1,300,000	1,200,000	1,100,000	0250	Transfer From Other Funds	1,100,000	1,100,000	950,000	(150,000)	(14)
<u>4,293,194</u>	<u>4,170,743</u>	<u>4,035,878</u>		Total Revenue & Other Financing Sources	<u>4,313,500</u>	<u>4,313,500</u>	<u>4,014,450</u>	<u>(299,050)</u>	<u>(7)</u>
<u>Expenditure</u>									
1,550,949	1,536,174	1,489,789	3200	Non-Certificated Salaries	1,543,713	1,543,713	1,440,777	(102,936)	(7)
1,086,113	1,152,720	1,120,406	3500	Employee Benefits	1,212,200	1,212,200	1,134,663	(77,537)	(6)
<u>2,637,062</u>	<u>2,688,894</u>	<u>2,610,195</u>		Subtotal - Personnel Services	<u>2,755,913</u>	<u>2,755,913</u>	<u>2,575,440</u>	<u>(180,473)</u>	<u>(7)</u>
2,120	-	-	4100	Professional and Technical Services	-	-	-	-	-
20,731	11,010	10,032	4200	Staff Travel	11,300	6,711	7,600	889	13
2,486	2,018	1,907	4300	Utility Services	2,600	2,600	2,600	-	-
45,443	45,829	22,090	4400	Other Purchased Services	55,200	42,301	34,100	(8,201)	(19)
1,552,015	1,368,912	1,193,605	4500	Supplies, Materials, and Media	1,603,156	1,602,277	1,391,810	(210,467)	(13)
4,732	4,259	4,071	4900	Other Expenses	1,200	1,722	2,900	1,178	68
<u>1,627,527</u>	<u>1,432,028</u>	<u>1,231,705</u>		Subtotal - Other	<u>1,673,456</u>	<u>1,655,611</u>	<u>1,439,010</u>	<u>(216,601)</u>	<u>(13)</u>
12,927	4,715	27,504	5100	Equipment	-	17,845	-	(17,845)	-
<u>4,277,516</u>	<u>4,125,637</u>	<u>3,869,404</u>		Fund Total	<u>4,429,369</u>	<u>4,429,369</u>	<u>4,014,450</u>	<u>(414,919)</u>	<u>(9)</u>
15,678	45,106	166,474		Excess (Deficiency) of Revenues over Expenditures	(115,869)	(115,869)	-	115,869	(100)
406,638	422,316	467,422		Fund Balance, Beginning of Year	633,896	633,896	518,027	(115,869)	(18)
<u>\$ 422,316</u>	<u>\$ 467,422</u>	<u>\$ 633,896</u>		Fund Balance, End of Year	<u>\$ 518,027</u>	<u>\$ 518,027</u>	<u>\$ 518,027</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
2018 - 2019 Budget**

Fund: 255 Food Service - Fresh Fruit and Vegetable Program

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 133,984	\$ 95,585	\$ 141,829	0150	Intergovernmental Federal	\$ 28,366	\$ 122,759	\$ 27,954	\$ (94,805)	(77)
<u>Expenditure</u>									
-	-	16,499	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	9,820	3500	Employee Benefits	-	-	-	-	-
-	-	26,319		Subtotal - Personnel Services	-	-	-	-	-
133,984	95,585	115,511	4500	Supplies, Materials, and Media	28,366	122,759	27,954	(94,805)	(77)
133,984	95,585	141,830		Fund Total	28,366	122,759	27,954	(94,805)	(77)
-	-	-		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
2018 - 2019 Budget**

Fund: 255 Food Service - Nutritional Alaskan Foods

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 98,579	\$ 58,118	\$ -	0050	State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
18,980	-	5,913	4500	Supplies, Materials, and Media	223,904	223,904	223,665	(239)	(0)
18,980	-	5,913		Fund Total	223,904	223,904	223,665	(239)	(0)
-	58,118	(5,913)		Excess (Deficiency) of Revenues over Expenditures	(223,904)	(223,904)	(223,665)	239	(0)
92,100	171,699	229,817		Fund Balance, Beginning of Year	223,904	223,904	223,665	-	-
<u>\$ 92,100</u>	<u>\$ 229,817</u>	<u>\$ 223,904</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

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
2018 - 2019 Budget**

Fund: 255 Food Service - NSLP Equipment

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State	\$ -	\$ 4,711	\$ -	\$ (4,711)	(100)
20,000	4,900	-	0150	Intergovernmental Federal	10,000	10,000	9,944	(56)	(1)
20,000	4,900	-		Total Revenue	10,000	14,711	9,944	(4,767)	(32)
<u>Expenditure</u>									
994	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
994	-	-		Subtotal - Other	-	-	-	-	-
19,006	4,900	-	5100	Equipment	10,000	14,711	9,944	(4,767)	(32)
20,000	4,900	-		Fund Total	10,000	14,711	9,944	(4,767)	(32)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The NSLP equipment assistance grant was awarded to purchase four milk coolers to support our breakfast programs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 285 Fourth R Training

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 6,600	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	3,116	-	3100	Certificated Salaries	-	-	-	-	-
-	132	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	449	-	3500	Employee Benefits	-	-	-	-	-
-	3,697	-		Subtotal - Personnel Services	-	-	-	-	-
-	1,173	-	4200	Staff Travel	-	-	-	-	-
-	1,730	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	2,903	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	6,600	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 356 Gear Up Kenai Peninsula

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 125,578	\$ 120,315	\$ 111,049	0100	Intergovernmental - Federal	\$ 50,503	\$ 50,503	\$ -	\$ (50,503)	(100)
<u>Expenditure</u>									
120,124	115,854	106,788	4100	Professional and Technical Services	48,566	48,566	-	(48,566)	(100)
5,454	4,460	4,261	4950	Indirect Costs	1,937	1,937	-	(1,937)	(100)
125,578	120,314	111,049		Subtotal - Other	50,503	50,503	-	(50,503)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
125,578	120,314	111,049		Fund Total	50,503	50,503	-	(50,503)	(100)
-	-	-		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
2018 - 2019 Budget**

Fund: 263 Governor's Alternative Schools

Date: 09/14/17

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 641	\$ 18,535	\$ 24,123	0050	State	\$ 48,400	\$ 48,400	\$ -	\$ (48,400)	(100)
641	18,535	24,123		Total Revenue	48,400	48,400	-	(48,400)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	1,641	-	(1,641)	(100)
-	448	926	3200	Non-Certificated Salaries	-	1,729	-	(1,729)	(100)
-	34	71	3500	Employee Benefits	-	427	-	(427)	(100)
-	482	997		Subtotal - Personnel Services	-	3,797	-	(3,797)	-
-	-	-	4100	Professional and Technical Services	-	9,903	-	(9,903)	(100)
641	1,106	-	4200	Staff Travel	-	-	-	-	-
-	325	1,105	4250	Student Travel	-	1,136	-	(1,136)	(100)
-	-	-	4400	Other Purchased Services	-	4,486	-	(4,486)	(100)
-	16,622	21,096	4500	Supplies, Materials, and Media	-	22,338	-	(22,338)	(100)
-	-	-	4900	Other Expenses	48,400	-	-	-	-
-	-	925	4950	Indirect Costs	-	2,067	-	(2,067)	(100)
641	18,053	23,126		Subtotal - Other	48,400	39,930	-	(39,930)	(100)
-	-	-	5100	Equipment	-	4,673	-	(4,673)	(100)
641	18,535	24,123		Fund Total	48,400	48,400	-	(48,400)	(100)
-	-	-		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
2018 - 2019 Budget**

Fund: 217 Legislative Grant

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 176,872	\$ 383,128	\$ -	0050	State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
3,200	-	-	4400	Other Purchased Services	-	-	-	-	-
44,829	79,586	-	4500	Supplies, Materials, and Media	-	-	-	-	-
48,029	79,586	-		Subtotal - Other	-	-	-	-	-
128,843	303,542	-	5100	Equipment	-	-	-	-	-
176,872	383,128	-		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
2018 - 2019 Budget**

Fund: 275 Marine/Aquatic Education

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 9,203	0150	Intergovernmental - Federal	\$ 20,798	\$ 20,798	\$ 4,780	\$ (16,018)	(77)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	69	3200	Non-Certificated Salaries	-	709	-	(709)	(100)
-	-	5	3500	Employee Benefits	-	53	-	(53)	(100)
-	-	74		Subtotal - Personnel Services	-	762	-	(762)	(100)
-	-	-	4100	Professional and Technical Service	1,500	2,050	750		
-	-	7,885	4250	Student Travel	16,772	13,090	1,695	(11,395)	(87)
-	-	1,244	4500	Supplies, Materials, and Media	2,526	4,896	2,335	(2,561)	(52)
-	-	9,129		Subtotal - Other	20,798	20,036	4,780	(15,256)	(76)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	9,203		Fund Total	20,798	20,798	4,780	(16,018)	(77)
-	-	-		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
2018 - 2019 Budget**

Fund: 300 McKinney-Vento Homeless

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 14,909	\$ 14,381	\$ 16,615	0150	Intergovernmental - Federal	\$ 20,043	\$ 20,043	\$ 20,000	\$ (43)	(0)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services		-	-	-	-	-
4,926	2,550	2,041	4200	Staff Travel	-	3,225	-	(3,225)	(100)
2,300	2,214	700	4250	Student Travel	-	450	-	(450)	(100)
500	1,435	2,001	4400	Other Purchased Services	-	-	-	-	-
6,535	7,649	11,235	4500	Supplies, Materials, and Media	-	15,419	-	(15,419)	(100)
-	-	-	4900	Other Expenses	20,043	-	20,000	20,000	100
648	533	638	4950	Indirect Costs	-	949	-	(949)	(100)
14,909	14,381	16,615	Subtotal - Other		20,043	20,043	20,000	(43)	(0)
-	-	-	5100	Equipment	-	-	-	-	-
14,909	14,381	16,615	Fund Total		20,043	20,043	20,000	(43)	(0)
-	-	-	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
2018 - 2019 Budget**

Fund: 274 Mentor Project

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 296,279	\$ 203,457	\$ 110,181	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
199,328	139,261	71,724	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
68,904	48,472	31,146	3500	Employee Benefits	-	-	-	-	-
<u>268,232</u>	<u>187,733</u>	<u>102,870</u>		Subtotal - Personnel Services	-	-	-	-	-
15,395	7,736	2,477	4200	Staff Travel	-	-	-	-	-
27	9	-	4300	Utility Services	-	-	-	-	-
865	436	606	4500	Supplies, Materials, and Media	-	-	-	-	-
11,381	7,543	4,228	4950	Indirect Costs	-	-	-	-	-
<u>27,668</u>	<u>15,724</u>	<u>7,311</u>		Subtotal - Other	-	-	-	-	-
<u>379</u>	<u>-</u>	<u>-</u>	5100	Equipment	-	-	-	-	-
<u>296,279</u>	<u>203,457</u>	<u>110,181</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 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
2018 - 2019 Budget**

Fund: 281 Migrant Education

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 11,183	\$ 9,578	\$ 18,131	0150	Intergovernmental - Federal	\$ 21,880	\$ 21,880	\$ 19,600	\$ (2,280)	(10)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	480	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	37	-	3500	Employee Benefits	-	-	-	-	-
-	517	-		Subtotal - Personnel Services	-	-	-	-	-
876	2,980	439	4200	Staff Travel	5,500	5,500	5,000	(500)	(9)
10,307	6,081	11,714	4500	Supplies, Materials, and Media	16,380	16,380	14,600	(1,780)	(11)
11,183	9,061	12,153		Subtotal - Other	21,880	21,880	19,600	(2,280)	(10)
-	-	5,978	5100	Equipment	-	-	-	-	-
11,183	9,578	18,131		Fund Total	21,880	21,880	19,600	(2,280)	(10)
-	-	-		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
2018 - 2019 Budget**

Fund: 260 NCLB (No Child Left Behind)

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,566,708	\$ 2,956,948	\$ 2,774,290	0150	Intergovernmental - Federal	\$ 4,121,774	\$ 4,123,129	\$ 5,032,910	\$ 909,781	22
<u>Expenditure</u>									
1,266,921	1,454,125	1,381,525	3100	Certificated Salaries	1,939,612	1,974,196	2,459,799	485,603	25
211,578	227,187	218,169	3200	Non-Certificated Salaries	243,169	275,018	373,134	98,116	36
610,231	734,306	742,714	3500	Employee Benefits	961,700	985,245	1,344,331	359,086	36
2,088,730	2,415,618	2,342,408		Subtotal - Personnel Services	3,144,481	3,234,459	4,177,264	942,805	29
128,860	152,544	16,298	4100	Professional and Technical Services	57,750	84,554	102,190	17,636	21
178,377	133,951	107,294	4200	Staff Travel	221,543	199,238	155,634	(43,604)	(22)
1,443	11,034	25,971	4250	Student Travel	78,998	27,855	108,100	80,245	288
3,465	3,891	4,083	4300	Utility Services	9,767	8,439	5,900	(2,539)	(30)
13,466	9,965	18,694	4400	Other Purchased Services	5,600	9,196	26,100	16,904	184
60,514	110,425	164,257	4500	Supplies, Materials, and Media	292,433	265,680	220,962	(44,718)	(17)
19,248	13,495	8,416	4900	Other Expenses	33,760	27,460	30,060	2,600	9
72,186	76,832	68,545	4950	Indirect Costs	139,440	139,711	162,979	23,268	17
477,559	512,137	413,558		Subtotal - Other	839,291	762,133	811,925	49,792	7
419	29,193	18,324	5100	Equipment	138,002	126,537	43,721	(82,816)	(65)
2,566,708	2,956,948	2,774,290		Fund Total	4,121,774	4,123,129	5,032,910	909,781	22
-	-	-		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
2018 - 2019 Budget**

Fund: 377 Prince William Sound Council

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0040	Other Local Revenue	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	(100)
<u>Expenditure</u>									
-	-	-	3200	Non-Certificated Salaries	-	118	-	(118)	(100)
-	-	-	3500	Employee Benefits	-	7	-	(7)	(100)
-	-	-		Subtotal - Personnel Services	-	125	-	(125)	(100)
-	-	-	4250	Student Travel	4,000	3,875	-	-	-
-	-	-		Subtotal - Other	4,000	3,875	-	(3,875)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	4,000	4,000	-	(4,000)	(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
2018 - 2019 Budget**

Fund: 218 Principal Coach

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 909,512	\$ -	\$ -	0050	State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
11,180	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
8,232	-	-	3500	Employee Benefits	-	-	-	-	-
19,412	-	-		Subtotal - Personnel Services	-	-	-	-	-
632,505	-	-	4100	Professional and Technical Services	-	-	-	-	-
201,283	-	-	4200	Staff Travel	-	-	-	-	-
1,090	-	-	4300	Utility Services	-	-	-	-	-
5,329	-	-	4400	Other Purchased Services	-	-	-	-	-
5,714	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
4,680	-	-	4900	Other Expenses	-	-	-	-	-
39,499	-	-	4950	Indirect Costs	-	-	-	-	-
890,100	-	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
909,512	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Principal Coaching grant is a statewide mentorship program for new to position Principals and Superintendents.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 290 Project Aware

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 6,114	\$ 291,418	\$ 265,871	0150	Intergovernmental - Federal	\$ 316,609	\$ 316,609	\$ 47,223	\$ (269,386)	(85)
<u>Expenditure</u>									
1,087	197,856	170,800	3100	Certificated Salaries	-	180,502	-	(180,502)	(100)
2,702	2,034	240	3200	Non-Certificated Salaries	-	1,460	-	(1,460)	(100)
477	71,150	69,875	3500	Employee Benefits	-	87,291	-	(87,291)	(100)
4,266	271,040	240,915		Subtotal - Personnel Services	-	269,253	-	(269,253)	(100)
1,572	1,418	5,581	4200	Staff Travel	-	6,965	-	(6,965)	(100)
10	-	-	4300	Utility Services	-	-	-	-	-
-	6,947	9,174	4500	Supplies, Materials, and Media	-	21,202	-	(21,202)	(100)
-	-	-	4900	Other Expenses	316,609	-	47,223	47,223	100
266	9,834	10,201	4950	Indirect Costs	-	14,782	-	(14,782)	(100)
1,848	18,199	24,956		Subtotal - Other	316,609	42,949	47,223	4,274	10
-	2,179	-	5100	Equipment	-	4,407	-	(4,407)	(100)
6,114	291,418	265,871		Fund Total	316,609	316,609	47,223	(269,386)	(85)
-	-	-		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
2018 - 2019 Budget**

Fund: 237 Safe Children's Act

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 12,855	0050	State	\$ 47,121	\$ 47,121	\$ -	\$ (47,121)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	16,940	4,678	-	(4,678)	(100)
-	-	-	3200	Non-Certificated Salaries	2,965	535	-	(535)	(100)
-	-	-	3500	Employee Benefits	1,916	890	-	(890)	(100)
-	-	-		Subtotal - Personnel Services	21,811	6,103	-	(6,103)	(100)
-	-	-	4100	Professional and Technical Services	-	4,082	-	(4,082)	(100)
-	-	-	4200	Staff Travel	22,610	16,360	-	(16,360)	(100)
-	-	-	4300	Utility Services	-	200	-	-	-
-	-	12,855	4500	Supplies, Materials, and Media	2,500	20,376	8,286	(12,090)	(59)
-	-	-	4900	Other Expenses	200	-	-	-	-
-	-	12,855		Subtotal - Other	25,310	41,018	8,286	(32,732)	(80)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	12,855		Fund Total	47,121	47,121	8,286	(38,835)	(82)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	(8,286)	(8,286)	-
-	-	-		Fund Balance, Beginning of Year	-	-	8,286	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ (8,286)	-

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
2018 - 2019 Budget**

Fund: 288 School Emergency Management

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 4,000	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	2,327	4100	Professional and Technical Services	-	-	-	-	-
-	-	1,673	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	4,000		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	-	4,000		Fund Total	-	-	-	-	-
-	-	-		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
2018 - 2019 Budget**

Fund: 387 Science, Technology, Engineering, and Mathematics

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ 5,379	\$ 5,379	\$ -	\$ (5,379)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	351	-	(351)	(100)
-	-	-	3500	Employee Benefits	-	27	-	(27)	(100)
-	-	-		Subtotal - Personnel Services	-	378	-	(378)	(100)
-	-	-	4200	Staff Travel	5,379	5,001	-	(5,001)	(100)
-	-	-		Subtotal - Other	5,379	5,001	-	(5,001)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	5,379	5,379	-	(5,379)	(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
2018 - 2019 Budget**

Fund: 201 Staff Development Contracts

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 26,076	\$ 3,288	\$ 6,062	0050	State	-	\$ 1,532	\$ 15,180		
-	19,931	5,269	0150	Intergovernmental - Federal	1,250	9,680	-	\$ (9,680)	(100)
<u>\$ 26,076</u>	<u>\$ 23,219</u>	<u>\$ 11,331</u>		Total Revenue	<u>\$ 1,250</u>	<u>\$ 11,212</u>	<u>\$ 15,180</u>		
<u>Expenditure</u>									
1,120	-	140	3100	Certificated Salaries	-	360	-	(360)	(100)
387	77	120	3200	Non-Certificated Salaries	-	122	-	(122)	(100)
115	6	20	3500	Employee Benefits	-	-	-	-	-
<u>1,622</u>	<u>83</u>	<u>280</u>		Subtotal - Personnel Services	<u>-</u>	<u>482</u>	<u>-</u>	<u>(482)</u>	<u>(100)</u>
<u>24,454</u>	<u>23,136</u>	<u>11,052</u>	4200	Staff Travel	<u>1,250</u>	<u>10,730</u>	<u>15,180</u>	<u>4,450</u>	<u>41</u>
<u>24,454</u>	<u>23,136</u>	<u>11,052</u>		Subtotal - Other	<u>1,250</u>	<u>10,730</u>	<u>15,180</u>	<u>4,450</u>	<u>41</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>26,076</u>	<u>23,219</u>	<u>11,332</u>		Fund Total	<u>1,250</u>	<u>11,212</u>	<u>15,180</u>	<u>3,968</u>	<u>35</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Staff Development contracts are several mini grants designed to assist in the training of staff in programs such as; Teacher Quality, OASIS, ELL training, Education and Healthy schools initiative.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 205 Student Transportation

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 8,092,216	\$ 8,150,227	\$ 7,476,569	0050	State	7,480,340	8,074,746	8,131,473	\$ 56,727	1
<u>Other Financing Sources</u>									
-	-	655,072	0250	Transfer From Other Funds	-	-	-	-	-
8,092,216	8,150,227	8,131,641		Total Revenue & Other Financing Sources	7,480,340	8,074,746	8,131,473	\$ 56,727	1
<u>Expenditure</u>									
153,952	77,652	89,236	3200	Non-Certificated Salaries	88,847	63,591	57,632	(5,959)	(9)
73,334	54,044	53,142	3500	Employee Benefits	44,629	40,927	42,785	1,858	5
227,286	131,696	142,378		Subtotal - Personnel Service	133,476	104,518	100,417	(4,101)	(4)
7,785	1,084	830	4200	Staff Travel	10,500	10,500	10,500	-	-
4,784	980	3,420	4300	Utility Services	2,500	5,500	2,500	(3,000)	(55)
7,679,265	7,883,346	8,074,912	4400	Other Purchased Services	7,514,124	7,524,354	7,533,109	8,755	0
20,314	6,119	17,644	4500	Supplies, Materials, and Media	39,300	40,904	39,300	(1,604)	(4)
2,939	855	1,908	4900	Other Expenses	1,800	388,970	1,800	(387,170)	(100)
7,715,087	7,892,384	8,098,714		Subtotal - Other	7,568,224	7,970,228	7,587,209	(383,019)	(5)
444	1,450	19,098	5100	Equipment	-	-	-	-	-
7,942,817	8,025,530	8,260,190		Fund Total	7,701,700	8,074,746	7,687,626	(387,120)	(5)
149,399	124,697	(128,549)		Excess (Deficiency) of Revenues over Expenditures	(221,360)	-	443,847	443,847	-
889,693	1,039,092	1,163,789		Fund Balance, Beginning of Year	1,035,240	1,035,240	1,035,240	-	-
\$ 1,039,092	\$ 1,163,789	\$ 1,035,240		Fund Balance, End of Year	\$ 813,880	\$ 1,035,240	\$ 1,479,087	\$ 443,847	43

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 292 Suicide Awareness Pre & Postvention

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 27,721	0050	State	\$ 34,070	\$ 35,455	\$ 30,170	\$ (5,285)	(15)
<u>Expenditure</u>									
-	-	420	3100	Certificated Salaries	-	2,850	-	(2,850)	(100)
-	-	-	3200	Non-Certificated Salaries	-	315	-	(315)	(100)
-	-	32	3500	Employee Benefits	-	423	-	(423)	(100)
-	-	452		Subtotal - Personnel Services	-	3,588	-	(3,588)	-
-	-	21,160	4100	Professional and Technical Services	-	16,538	-	(16,538)	(100)
-	-	4,120	4200	Staff Travel	-	11,769	-	(11,769)	(100)
-	-	116	4250	Student Travel	-	-	-	-	-
-	-	809	4500	Supplies, Materials, and Media	-	1,881	-	(1,881)	(100)
-	-	-	4900	Other Expenses	34,070	-	30,170	30,170	-
-	-	1,064	4950	Indirect Costs	-	1,679	-	(1,679)	(100)
-	-	27,269		Subtotal - Other	34,070	31,867	30,170	(1,697)	(5)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	27,721		Fund Total	34,070	35,455	30,170	(5,285)	(15)
-	-	-		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
2018 - 2019 Budget**

Fund: 298 Title ID, Delinquent

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,456	\$ 15,846	\$ 4,373	0150	Intergovernmental - Federal	\$ 22,973	\$ 22,973	\$ 22,459	\$ (514)	(2)
<u>Expenditure</u>									
-	1,175	1,876	3100	Certificated Salaries	4,700	2,200	2,200	-	-
-	-	246	3200	Non-Certificated Salaries	990	990	1,270	280	28
-	164	162	3500	Employee Benefits	595	378	405	27	7
-	1,339	2,284		Subtotal - Personnel Services	6,285	3,568	3,875	307	9
-	-	-	4100	Professional and Technical Services	3,400	9,500	13,800	4,300	45
-	-	-	4200	Staff Travel	2,000	1,000	1,000	-	-
-	-	-	4300	Utility Services	300	300	300	-	-
2,497	6,658	1,921	4500	Supplies, Materials, and Media	4,292	3,814	1,045	(2,769)	(73)
113	308	168	4950	Indirect Costs	809	904	915	11	1
2,610	6,966	2,089		Subtotal - Other	10,801	15,518	17,060	1,542	10
846	7,541	-	5100	Equipment	5,887	3,887	1,524	(2,363)	(100)
3,456	15,846	4,373		Fund Total	22,973	22,973	22,459	(514)	(2)
-	-	-		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
2018 - 2019 Budget**

Fund 266 Title VI-B

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,366,561	\$ 2,354,094	\$ 2,709,014	0150	Intergovernmental - Federal	\$ 3,080,777	\$ 3,080,777	\$ 2,489,787	\$ (590,990)	(19)
<u>Expenditure</u>									
354,605	405,988	356,229	3100	Certificated Salaries	254,186	254,746	95,140	(159,606)	(63)
911,124	842,218	1,049,597	3200	Non-Certificated Salaries	1,138,537	1,139,360	1,090,747	(48,613)	(4)
837,000	881,224	1,098,166	3500	Employee Benefits	1,374,839	1,374,942	1,114,624	(260,318)	(19)
2,102,729	2,129,430	2,503,992		Subtotal - Personnel Services	2,767,562	2,769,048	2,300,511	(468,537)	(17)
33,366	12,236	16,261	4100	Professional and Technical Services	-	-	-	-	-
103,881	93,843	77,343	4200	Staff Travel	85,000	92,995	-	(92,995)	(100)
3,155	6,384	4,278	4400	Other Purchased Services	3,000	3,000	-	(3,000)	100
16,522	21,165	3,197	4500	Supplies, Materials, and Media	69,869	69,869	24,014	(45,855)	(66)
-	-	-	4900	Other Expenses	9,952	-	59,031	59,031	-
102,588	87,128	103,943	4950	Indirect Costs	145,394	145,865	106,231	(39,634)	(27)
259,512	220,756	205,022		Subtotal - Other	313,215	311,729	189,276	(122,453)	(39)
4,320	3,908	-	5100	Equipment	-	-	-	-	-
2,366,561	2,354,094	2,709,014		Fund Total	3,080,777	3,080,777	2,489,787	(590,990)	(19)
-	-	-		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
2018 - 2019 Budget**

Fund: 350 Title VII, Indian Education

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
-	\$ 432,543	\$ 447,491	0100	Federal - Direct	\$ 497,357	\$ 497,357	\$ 444,849	\$ (52,508)	(11)
388,872	-	-	0150	Intergovernmental - Federal	-	-	-	-	-
388,872	432,543	447,491		Total Revenue	497,357	497,357	444,849	(52,508)	
<u>Expenditure</u>									
100,162	74,605	56,661	3100	Certificated Salaries	92,053	99,708	91,884	(7,824)	(8)
97,677	74,909	88,103	3200	Non-Certificated Salaries	123,353	67,468	77,000	9,532	14
96,510	85,872	68,961	3500	Employee Benefits	69,843	47,614	50,591	2,977	6
294,349	235,386	213,725		Subtotal - Personnel Services	285,249	214,790	219,475	4,685	2
54,847	168,232	158,832	4100	Professional and Technical Services	162,000	182,880	169,037	(13,843)	(8)
3,576	7,301	11,355	4200	Staff Travel	5,000	5,000	5,000	-	-
6,785	2,922	29,461	4250	Student Travel	7,155	48,269	15,000	(33,269)	(69)
-	325	390	4300	Utility Services	-	-	-	-	-
-	-	550	4400	Other Purchased Services	-	1,785	-	(1,785)	-
10,827	730	16,008	4500	Supplies, Materials, and Media	13,360	20,040	13,360	(6,680)	(33)
1,600	1,612	-	4900	Other Expenses	-	-	2,774	2,774	-
16,888	16,035	17,170	4950	Indirect Costs	24,593	24,593	20,203	(4,390)	(18)
94,523	197,157	233,766		Subtotal - Other	212,108	282,567	225,374	(57,193)	(20)
-	-	-	5100	Equipment	-	-	-	-	-
388,872	432,543	447,491		Fund Total	497,357	497,357	444,849	(52,508)	(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
2018 - 2019 Budget**

Fund: 386 University of Alaska Future Educators

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0150	Intergovernmental - Federal	\$ 15,180	\$ 18,191	\$ -	\$ (18,191)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	5,350	6,100	-	(6,100)	(100)
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	750	847	-	(847)	(100)
-	-	-		Subtotal - Personnel Services	6,100	6,947	-	(6,947)	(100)
-	-	-	4200	Staff Travel	-	910	-	(910)	(100)
-	-	-	4250	Student Travel	9,080	10,334	-	(10,334)	(100)
-	-	-		Subtotal - Other	9,080	11,244	-	(11,244)	(100)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	-		Fund Total	15,180	18,191	-	(18,191)	(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
2018 - 2019 Budget**

Fund: 272 Upward Bound

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 24,406	\$ 25,937	\$ 23,371	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
11,842	11,842	11,842	3100	Certificated Salaries	-	-	-	-	-
363	1,043	509	3200	Non-Certificated Salaries	-	-	-	-	-
1,478	1,733	1,691	3500	Employee Benefits	-	-	-	-	-
13,683	14,618	14,042		Subtotal - Personnel Services	-	-	-	-	-
1,208	1,338	1,128	4250	Student Travel	-	-	-	-	-
3,594	2,411	1,997	4500	Supplies, Materials, and Media	-	-	-	-	-
5,709	7,570	6,204	4900	Other Expenses	-	-	-	-	-
10,511	11,319	9,329		Subtotal - Other	-	-	-	-	-
212	-	-	5100	Equipment	-	-	-	-	-
24,406	25,937	23,371		Fund Total	-	-	-	-	-
-	-	-		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
2018 - 2019 Budget**

Fund: 284 Youth In Detention

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 69,143	\$ 69,143	\$ 73,776	0050	State	\$ 73,776	\$ 73,776	\$ 73,776	\$ -	-
<u>Expenditure</u>									
50,882	49,905	52,060	3100	Certificated Salaries	51,916	51,916	51,940	24	0
985	-	132	3200	Non-Certificated Salaries	-	-	-	-	-
14,273	16,675	18,629	3500	Employee Benefits	18,367	18,367	18,612	245	1
66,140	66,580	70,821		Subtotal - Personnel Services	70,283	70,283	70,552	269	0
-	-	124	4500	Supplies, Materials, and Media	-	-	-	-	-
3,003	2,563	2,831	4950	Indirect Costs	3,493	3,493	3,224	(269)	(8)
3,003	2,563	2,955		Subtotal - Other	3,493	3,493	3,224	(269)	(8)
-	-	-	5100	Equipment	-	-	-	-	-
69,143	69,143	73,776		Fund Total	73,776	73,776	73,776	-	-
-	-	-		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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

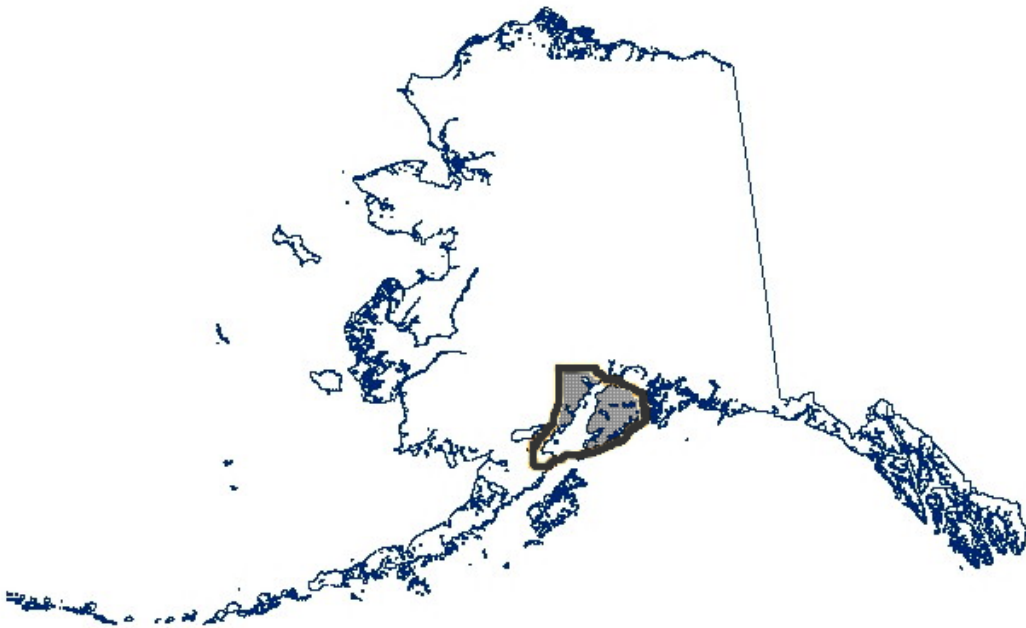
Fund: 293 Youth Risk Behavior Survey

Date: 08/06/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Object Code	Account Description	Original 2017-18 Budget	Current 2017-18 Budget	2018-19 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 9,750	\$ -	\$ 20,421	0050	State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
1,709	-	1,500	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
239	-	208	3500	Employee Benefits	-	-	-	-	-
1,948	-	1,708		Subtotal - Personnel Services	-	-	-	-	-
-	-	6,924	4100	Professional and Technical Services	-	-	-	-	-
102	-	-	4300	Utility Services	-	-	-	-	-
7,700	-	11,789	4500	Supplies, Materials, and Media	-	-	-	-	-
7,802	-	18,713		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
9,750	-	20,421		Fund Total	-	-	-	-	-
-	-	-		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

**INFORMATIONAL
SECTION**

Introduced by:	Mayor
Date:	05/01/18
Hearings:	05/15/18 & 06/05/18
Action:	Postponed as Amended to 06/05/18
Date:	06/05/18
Action:	Enacted as Amended
Vote:	7 Yes, 2 No, 0 Absent
Date:	07/06/18
Action:	Mayor's Line Item Veto: Peninsula Promotion
Action:	Motion to Override Failed
Vote on Override:	5 Yes, 4 No, 0 Absent
Action:	Mayor's Line Item Veto: School District Funding
Action:	Motion to Override Failed
Vote on Override:	5 Yes, 4 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2018-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2019

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 \$80,703,869 is appropriated in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019 as follows:

General Government Operations	\$17,133,708
Transfer to School District for Operations and In-kind Services	49,738,432
Transfer to School Debt Service	3,801,562
Transfer to Special Revenue Funds:	
Solid Waste	7,306,501
Post-Secondary Education	820,685
911 Communications Fund	300,000
Nikiski Senior Service Area	52,981
Eastern Peninsula Highway Emergency Service Area	350,000

Transfer to Capital Projects Funds:	
School Revenue	1,200,000

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

A. Local Effort	\$38,883,797
B. Maintenance	7,929,758
C. School District Utilities	89,900
D. School District Insurance	2,621,584
E. School District Audit	93,000
F. Custodial Services	<u>120,393</u>
Total Local Contribution per AS 14.17.410	<u>\$49,738,432</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, 2018 and ending June 30, 2019 are as follows:

Nikiski Fire Service Area	\$5,243,447
Bear Creek Fire Service Area	613,093
Anchor Point Fire and Emergency Medical Service Area	1,208,331
Central Emergency Service Area	9,506,338
Central Peninsula Emergency Medical Service Area	7,614
Kachemak Emergency Service Area	1,204,771
Eastern Peninsula Highway Emergency Area	406,800
Seward Bear Creek Flood Service Area	372,015
911 Communications	2,351,326
Kenai Peninsula Borough Road Service Area	8,333,211
Engineer's Estimate Fund	2,000
North Peninsula Recreation Service Area	2,313,598
Seldovia Recreational Service Area	69,305
Post-Secondary Education	820,685
Land Trust	1,089,705
Nikiski Senior Service Area	398,200
Solid Waste	8,212,205
Central Kenai Peninsula Hospital Service Area	9,730,289
South Kenai Peninsula Hospital Service Area	4,195,069

SECTION 5. That \$4,075,305 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

SECTION 6. That \$165,387 is appropriated in the Kachemak Emergency Service Area Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

SECTION 7. That \$446,688 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

SECTION 8. That \$97,020 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

SECTION 9. That \$9,469,080 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

SECTION 10. That \$2,230,194 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

SECTION 11. That \$1,065,250 is appropriated in the Solid Waste Service Area Debt Service Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

SECTION 12. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2018 and ending June 30, 2019 are as follows:

School Revenue	\$1,250,000
General Government	150,000
Solid Waste	50,000
911 Communications	60,000
Service Areas:	
Nikiski Fire	3,400,000
Bear Creek Fire	42,053
Anchor Point Fire & EMS	235,850
Central Emergency Services	795,000
North Peninsula Recreation	386,000
South Kenai Peninsula Hospital	851,620

SECTION 13. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2018 and ending June 30, 2019 are as follows:

Insurance and Litigation	\$4,066,156
Health Insurance Reserve	7,642,115
Equipment Replacement	650,000

SECTION 14. That the FY2019 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 1, 2018, 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 15. That funds reserved for outstanding encumbrances as of June 30, 2018 are reappropriated for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

SECTION 16. That the fee schedule presented in the budget document is approved.

SECTION 17. That this ordinance takes effect at 12:01 a.m. on July 1, 2018.

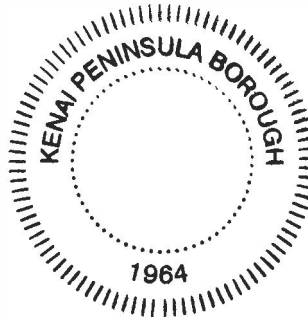
ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF JUNE, 2018.



Wayne H. Ogle, Assembly President

ATTEST:


Johni Blankenship, MMC, Borough Clerk



06/05/18 Vote on motion to enact as amended:

Yes: Bagley, Carpenter, Cooper, Dunne, Hibbert, Smalley, Ogle
No: Blakeley, Fischer
Absent: None

06/09/18 Vote on motion to override Mayor's Veto – Peninsula Promotion:

Yes: Bagley, Cooper, Dunne, Hibbert, Smalley
No: Blakeley, Carpenter, Fischer, Ogle
Absent: None

06/09/18 Vote on motion to override Mayor's Veto – School Funding:

Yes: Bagley, Cooper, Dunne, Hibbert, Smalley
No: Blakeley, Carpenter, Fischer, Ogle
Absent: None

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

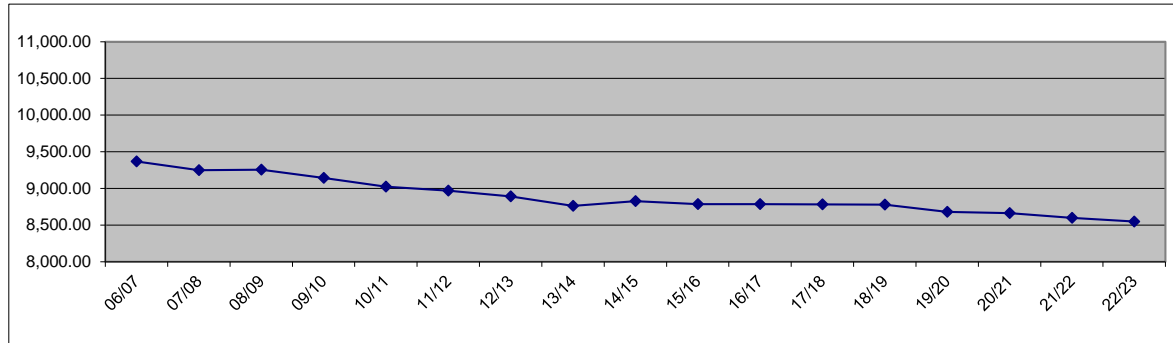
**2018-2019 Budget
FY07 - FY18 Enrollment History and FY19-FY23 Enrollment Projections**

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
06/07	0	689.49	623.95	678.10	657.10	679.75	635.55	714.75	722.45	738.65	913.85	831.82	745.10	737.58	9,368.14	-1.49%
07/08	0	686.41	641.40	629.85	689.03	656.85	700.97	641.45	726.30	709.65	860.30	867.33	771.16	669.00	9,249.70	-0.04%
08/09	11.75	689.77	647.55	658.95	641.69	682.29	671.25	708.21	669.76	722.92	837.92	834.98	770.35	708.38	9,255.77	-1.52%
09/10	5.96	690.87	641.10	670.51	653.08	640.06	697.06	683.36	725.96	685.30	820.06	808.14	726.36	696.85	9,144.67	0.23%
10/11	6.90	681.79	665.85	656.65	666.70	657.40	629.65	706.24	696.60	727.03	695.31	723.72	746.94	764.28	9,025.06	-1.04%
11/12	27.57	663.65	653.35	664.45	658.70	655.60	672.35	634.32	708.19	693.46	726.80	685.81	703.10	822.22	8,969.57	-0.24%
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8,892.06	-0.71%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8,760.52	-0.20%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8,827.87	-1.49%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8,787.60	0.47%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8,784.83	-0.43%
17/18	0	687.00	671.00	678.00	697.00	676.00	678.00	695.00	668.00	675.00	695.00	665.00	668.00	628.00	8,781.00	0.04%
18/19	0	676.00	696.00	670.00	678.00	697.00	676.00	629.00	696.00	668.00	681.00	698.00	663.00	680.00	8,778.00	-1.77%
19/20	0	677.00	685.00	694.00	670.00	678.00	697.00	626.00	634.00	697.00	674.00	684.00	696.00	677.00	8,681.00	0.31%
20/21	0	682.00	686.00	684.00	694.00	670.00	678.00	647.00	631.00	635.00	700.00	677.00	682.00	710.00	8,664.00	-0.22%
21/22	0	681.00	691.00	685.00	684.00	694.00	670.00	628.00	652.00	632.00	640.00	703.00	675.00	696.00	8,599.00	-0.15%
22/23	0	647.00	649.00	655.00	645.00	640.00	691.00	596.00	653.00	662.00	663.00	684.00	685.00	679.00	8,549.00	-0.51%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 Budget
OASIS Enrollment History by School

	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
Aurora Borealis Charter	178.00	180.00	184.00	182.00	182.60	193.30	188.14	193.05	187.25	181.80	193.70	197.00
Chapman	120.90	96.25	95.45	91.20	89.21	100.83	98.05	109.40	101.75	102.40	114.00	130.64
Connections	781.48	846.87	893.60	958.80	887.93	820.84	836.44	749.11	694.95	726.05	754.06	724.84
Cooper Landing	10.75	11.25	11.00	6.25	10.00	10.00	11.55	17.00	18.70	14.65	18.00	15.00
Fireweed Academy Charter	66.00	75.70	72.75	75.45	115.55	130.05	109.50	108.50	102.50	91.50	105.00	123.05
Homer Flex	36.70	33.10	36.30	35.45	26.95	35.10	28.30	34.00	31.60	36.05	37.60	29.80
Homer High	496.22	453.13	427.85	397.60	384.93	408.05	406.62	389.21	391.83	369.19	381.29	396.09
Homer Middle	213.80	204.70	186.55	208.50	221.05	192.45	183.75	189.55	197.44	189.15	194.91	188.85
Hope	15.15	9.00	10.15	15.50	13.00	12.00	16.80	17.25	22.00	16.00	17.00	17.00
Kachemak Selo	81.75	86.00	83.00	82.70	84.40	75.00	64.00	63.00	57.75	49.00	48.00	46.31
Kaleidoscope Charter	159.00	196.00	233.00	247.95	246.00	248.60	253.05	252.20	253.10	255.25	253.85	259.80
K-Beach	453.10	441.35	423.57	434.55	426.50	404.40	373.90	384.75	385.23	418.53	407.88	390.40
Kenai Alternative	86.55	99.30	98.20	81.20	95.01	80.43	78.23	79.18	70.90	73.25	70.75	69.43
Kenai Central	526.40	512.40	521.25	532.75	513.05	525.85	522.25	531.53	490.59	505.39	457.91	457.60
Kenai Middle	387.70	376.95	365.38	360.75	370.85	361.73	374.28	351.45	381.25	378.50	375.44	346.27
Marathon	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
McNeil Canyon	122.25	109.00	136.75	136.43	121.45	126.00	137.35	131.00	120.00	116.00	124.75	123.00
Moose Pass	28.65	28.05	29.40	15.75	15.85	18.00	17.00	16.10	13.75	10.00	11.00	13.95
Mountain View	233.40	433.07	437.55	434.20	440.90	435.30	453.90	423.74	427.25	430.90	418.57	465.82
Nanwalek	56.75	62.95	70.00	70.85	79.75	78.25	80.13	78.80	77.30	77.10	82.75	77.20
Nikiski Middle/Senior	383.35	379.75	368.85	362.95	383.45	396.78	388.76	400.95	407.26	368.84	373.64	362.85
Nikiski North Star	395.75	383.05	358.75	379.50	390.54	347.51	340.20	343.80	348.50	350.60	361.25	348.80
Nikolaevsk	59.95	55.45	73.30	72.50	70.75	70.50	71.00	72.10	64.00	66.00	65.50	77.85
Ninilchik	157.75	174.50	167.00	169.87	185.30	164.65	143.59	139.30	155.90	139.60	123.00	100.50
Paul Banks	196.42	215.00	210.65	222.12	175.59	162.95	173.31	165.05	183.43	184.50	197.67	188.40
Port Graham	20.00	25.00	20.00	15.00	20.00	21.40	19.00	20.00	27.00	26.60	36.50	33.00
Razdolna	35.25	39.00	48.90	38.00	63.00	64.50	77.50	77.00	83.48	81.73	86.72	90.75
Redoubt	385.85	367.85	378.07	373.85	375.38	371.06	390.35	373.50	400.65	351.75	349.40	339.15
River City Academy	-	33.55	37.05	54.80	65.25	71.45	75.55	71.45	88.45	73.65	80.85	82.85
Sears	210.50	-	-	-	-	-	-	-	-	-	-	-
Seward High	237.35	208.45	193.05	181.00	166.00	177.31	182.65	175.75	185.35	177.30	188.95	181.85
Seward Middle	92.05	88.60	89.65	91.15	93.80	79.52	82.25	82.05	125.95	144.50	125.65	118.84
Skyview High	488.85	464.25	452.94	394.14	339.50	369.65	332.29	268.66	-	-	-	-
Skyview Middle	-	-	-	-	-	-	-	-	389.88	419.99	413.40	403.05
Soldotna Elem	277.92	266.88	280.90	248.17	247.73	270.60	260.10	264.21	290.45	308.51	301.89	297.94
Soldotna High	572.40	551.77	537.05	551.55	525.95	504.90	487.13	539.90	583.60	571.58	554.22	560.10
Soldotna Middle	486.00	462.20	444.10	421.20	374.81	401.85	411.25	372.04	-	-	-	-
Soldotna Montessori Charter	161.00	160.68	161.60	159.45	161.05	166.25	166.05	166.50	155.28	162.00	164.82	167.00
Soldotna Prep	-	-	-	-	-	-	-	-	203.15	190.35	198.60	195.47
Spring Creek	55.00	55.00	55.00	55.00	55.00	55.00	-	-	-	-	-	-
Sterling	183.40	169.77	158.30	134.81	154.50	162.22	175.98	199.50	239.05	227.75	217.94	210.80
Susan B English	66.70	65.40	61.40	46.00	49.20	43.50	40.75	48.00	40.50	45.65	32.00	34.47
Tebughna	44.80	31.80	36.30	30.00	34.50	38.65	39.25	35.70	31.50	39.00	29.00	28.25
Tustumena	170.10	158.70	154.25	151.50	149.80	159.00	154.83	167.69	168.55	174.81	170.90	177.02
Voznesenka	127.10	116.00	117.50	99.50	96.45	102.45	98.78	103.75	111.10	104.25	99.80	97.00
West Homer Elem	223.85	242.83	258.37	236.13	241.70	222.20	230.25	232.25	230.25	242.60	253.86	255.20
William H. Seward Elem	272.25	269.15	267.04	278.60	270.83	279.49	308.00	312.55	279.45	285.33	282.81	278.54
	9,368.14	9,249.70	9,255.77	9,144.67	9,025.06	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83	8,711.73

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2018-2019 General Fund Budget
Revenue and Expenditures**

Actual					
	Assessed Value	Budgeted Expenditures	OASIS K-12 Foundation AADM	Actual Expenditures	Per Student
FY08	\$5,369,378,000	\$117,272,948	9,249.70	\$118,025,002	\$12,760
FY09	\$5,966,757,000	\$120,377,796	9,255.77	\$119,621,242	\$12,924
FY10	\$6,369,098,000	\$129,915,465	9,144.67	\$121,798,918	\$13,319
FY11	\$6,393,531,000	\$132,411,442	9,025.06	\$124,940,921	\$13,844
FY12	\$6,633,241,000	\$138,363,092	8,969.57	\$138,995,990	\$15,496
FY13	\$6,716,010,000	\$147,251,320	8,892.06	\$145,234,534	\$16,333
FY14	\$6,960,196,000	\$151,275,395	8,760.52	\$149,334,044	\$17,046
FY15	\$6,937,316,000	\$272,185,181	8,827.87	\$272,731,469	\$30,894
FY16	\$7,244,412,000	\$142,164,804	8,787.60	\$142,197,864	\$16,178
FY17	\$7,815,709,000	\$143,019,559	8,784.83	\$141,065,303	\$16,280

Budgeted					
	Assessed Value	Budgeted Expenditures	Projected K-12 Foundation ADM	Actual Expenditures	Per Student
FY18	\$8,140,446,000	\$140,638,636	8,781		\$16,016
FY19	*	\$142,975,710	8,778		\$16,288

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
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
FY15	\$34,330,654	\$9,682,871	\$1,014,030	\$45,027,555	16.58%	\$226,345,214	83.34%	\$211,375	0.08%	\$271,584,144
FY16	\$37,908,561	\$10,329,871	\$1,851,197	\$50,089,629	35.57%	\$90,440,989	64.23%	\$287,646	0.20%	\$140,818,264
FY17	\$37,583,417	\$10,655,015	\$1,180,000	\$49,418,432	35.44%	\$89,843,021	64.42%	\$200,000	0.14%	\$139,461,453

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
FY18	\$38,883,797	\$10,854,635	\$1,180,000	\$50,918,432	36.78%	\$87,333,628	63.08%	\$200,000	0.14%	\$138,452,060
FY19	\$38,883,797	\$10,854,635	\$1,180,000	\$50,918,432	36.82%	\$87,129,086	63.01%	\$225,000	0.16%	\$138,272,518

* This information was not available at time of publication.

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

Loc	Description	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	Budget	
												FY18	FY19
65	Aurora Borealis	1,599,148	2,683,321	1,878,345	1,945,308	2,137,878	2,140,269	2,208,526	2,548,408	2,497,700	2,697,894	3,047,001	2,760,651
31	Chapman	1,020,211	991,210	1,087,607	1,054,033	1,151,431	1,506,660	1,284,987	1,441,193	1,518,718	1,387,364	1,504,853	1,704,514
80	Connections Program	3,338,362	3,426,164	3,504,495	3,049,107	2,773,834	2,901,739	2,991,504	2,766,909	2,914,377	2,975,794	4,148,543	4,273,580
32	Cooper Landing	204,165	231,561	233,703	232,166	279,517	278,334	325,120	373,742	325,508	318,345	321,047	336,670
68	Fireweed Academy	512,484	611,504	663,039	1,096,444	1,367,437	1,223,982	970,649	1,425,042	1,446,656	1,530,941	1,931,190	1,667,522
66	Homer Flex	445,224	486,725	550,990	511,751	552,099	564,285	586,071	563,932	554,372	553,698	583,756	581,324
06	Homer High	4,058,942	4,259,699	4,361,070	4,502,541	4,861,769	5,097,878	5,282,573	5,283,420	5,264,533	5,150,098	5,363,609	5,530,108
13	Homer Middle	1,730,563	1,787,700	1,727,116	2,024,707	2,194,123	2,217,664	2,266,032	2,319,867	2,497,490	2,478,588	2,457,032	2,730,898
35	Hope	250,634	229,497	279,999	283,114	330,885	350,456	363,786	398,616	417,429	387,244	359,513	396,262
56	Kachemak Selo	737,330	864,059	990,916	901,003	949,605	938,067	904,910	1,019,928	857,905	828,907	798,268	797,129
63	Kaleidoscope Charter	1,623,062	2,690,311	2,445,615	2,470,419	2,523,533	2,627,044	2,777,780	3,290,076	3,460,549	3,540,179	3,763,009	3,447,991
48	K-Beach	3,121,445	3,459,757	3,801,286	3,817,787	3,713,565	3,685,669	3,506,731	3,747,666	4,071,099	4,210,750	4,123,115	4,116,752
67	Kenai Alternative	586,475	680,220	767,649	840,587	863,016	974,641	932,865	1,077,342	1,161,160	1,310,493	1,295,340	1,339,036
07	Kenai Central	4,411,156	4,651,198	5,037,445	5,272,046	5,514,406	5,692,464	5,744,653	5,836,797	5,858,188	5,775,776	5,626,407	5,740,837
11	Kenai Middle	2,737,084	2,970,495	3,134,984	3,361,639	3,750,000	3,757,566	3,887,602	3,838,852	3,994,365	4,206,643	4,094,519	4,092,678
15	Marathon	87,237	89,020	103,222	80,494	79,807	93,956	83,094	77,739	77,830	68,828	67,038	67,153
47	McNeil Canyon	1,161,508	1,300,949	1,468,750	1,449,174	1,428,673	1,506,253	1,505,386	1,626,787	1,471,674	1,428,619	1,464,667	1,404,698
37	Moose Pass	273,876	369,911	343,151	301,594	348,132	307,040	296,903	344,406	350,792	359,706	358,887	321,567
51	Mountain View	3,430,769	3,497,879	3,914,764	3,916,366	4,213,598	4,305,460	4,270,050	4,433,564	4,652,345	4,811,666	4,899,188	5,145,805
34	Nanwalek	656,387	616,719	850,287	930,803	1,102,720	1,041,805	1,093,426	1,330,118	1,410,452	1,365,661	1,318,357	1,296,153
10	Nikiski Jr/Sr	3,271,379	3,480,689	3,675,043	3,801,035	4,444,678	4,561,559	4,651,700	5,191,031	5,110,739	4,817,106	4,775,114	4,885,853
52	Nikiski North Star	2,949,719	3,005,948	3,078,717	3,240,240	3,236,710	3,302,659	3,418,935	3,447,578	3,589,739	3,678,994	3,533,368	3,446,206
38	Nikolaevsk	666,704	774,096	899,153	844,605	882,220	930,226	955,963	1,062,868	1,069,868	1,058,017	1,079,718	1,006,110
02	Ninilchik	1,489,903	1,600,295	1,840,734	1,824,578	1,868,011	1,971,291	2,078,957	2,031,755	2,196,051	2,072,810	1,862,121	1,915,443
33	Paul Banks	2,012,757	1,959,976	2,173,923	2,050,377	2,537,261	2,448,279	2,323,326	2,415,299	2,517,535	2,582,118	2,787,087	2,847,757
40	Port Graham	387,775	383,531	417,734	422,781	525,573	472,796	515,212	602,976	613,238	664,013	720,115	713,128
49	Razdolna	351,855	429,609	457,752	591,502	692,986	729,558	840,935	1,032,691	1,052,343	1,069,992	1,066,206	1,070,968
46	Redoubt	2,637,105	2,813,169	2,835,537	2,856,185	3,268,490	3,482,457	3,482,249	3,622,705	3,590,096	3,367,801	3,642,820	3,785,679
16	River City Academy	308,740	368,523	431,363	548,571	602,027	697,493	758,360	856,053	943,479	941,243	914,765	988,446
08	Seward High	2,192,815	2,236,401	2,310,286	2,407,217	2,382,852	2,383,939	2,497,543	2,520,442	2,592,469	2,555,211	2,602,093	2,620,475
14	Seward Middle	946,663	1,009,668	1,080,680	1,172,530	1,228,292	1,141,522	1,199,576	1,586,041	1,684,054	1,749,326	1,707,779	1,815,420
05	Skyview	3,815,824	3,886,307	4,096,051	3,794,236	3,810,942	3,805,476	3,575,852	-	-	-	-	-
12	Skyview Middle	3,960,835	3,788,625	3,789,005	3,707,162	3,858,631	4,455,297	4,473,332	5,123,327	5,437,258	5,228,810	5,036,628	5,266,050
43	Soldotna Elem	2,315,021	2,632,400	2,592,440	2,786,283	3,187,770	3,215,588	3,183,085	3,605,725	3,728,522	3,744,699	3,543,734	3,513,429
09	Soldotna High	4,807,695	5,256,804	5,463,145	5,493,099	5,890,212	5,684,367	6,205,943	7,059,469	7,109,632	7,049,438	6,798,065	6,955,597
64	Soldotna Montessori Charter	1,485,273	1,897,416	1,721,130	1,926,263	1,816,705	1,968,769	2,006,292	2,364,728	2,500,820	2,367,026	2,532,223	2,427,969
17	Soldotna Prep	-	-	-	-	-	-	-	2,282,763	2,255,693	2,710,218	2,619,108	2,742,150

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

Loc	Description	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	Budget	
												FY18	FY19
04	Spring Creek	256,577	283,409	324,570	342,453	304,992	-	-	-	-	-	-	-
44	Sterling	1,368,044	1,505,124	1,521,786	1,657,716	1,877,715	1,935,238	2,180,121	2,301,777	2,570,853	2,413,798	2,451,562	2,413,754
03	Susan B English	839,677	965,427	982,826	966,484	996,791	1,015,899	1,058,476	1,128,469	1,016,984	889,398	851,979	866,910
01	Tebughna	487,874	565,615	598,585	535,388	616,632	699,178	607,332	669,678	659,507	756,292	783,191	708,884
45	Tustumena	1,291,133	1,527,865	1,492,065	1,648,320	1,843,029	1,913,347	1,925,020	2,100,168	2,188,582	2,286,983	2,137,409	2,218,053
53	Voznesenka	1,156,260	1,179,041	1,423,362	1,258,320	1,256,071	1,243,709	1,325,714	1,531,426	1,607,538	1,626,590	1,573,755	1,439,297
50	West Homer	2,103,329	2,218,223	2,297,827	2,436,502	2,649,978	2,756,651	3,145,196	3,203,395	3,315,458	3,228,712	2,981,906	3,107,149
42	William H. Seward Elem	2,368,139	2,390,964	2,481,636	2,702,826	2,773,896	2,884,177	3,076,601	2,964,149	2,856,294	3,065,897	2,895,687	3,045,853
70	Board of Education	270,684	244,053	225,015	284,179	280,193	314,699	328,675	348,736	424,055	365,722	387,083	354,955
71	Superintendent	323,946	281,852	323,554	370,800	421,411	383,923	496,753	474,794	451,272	480,683	483,763	500,495
72	Asst Supt Admin Services	875,693	1,005,434	1,305,632	1,549,669	1,640,351	1,640,573	1,015,732	1,157,437	1,341,552	1,299,273	1,525,737	1,509,349
73	Asst Supt Instruction	320,359	329,187	350,135	364,918	610,267	585,243	466,486	333,280	490,532	457,165	534,843	542,183
74	Fiscal Services	781,091	820,247	779,047	663,102	747,548	850,236	838,165	985,470	1,022,534	962,294	843,119	853,298
75	Planning and Operations	199,972	298,746	339,028	316,448	1,748,860	373,052	1,784,744	503,595	352,891	221,035	226,536	273,332
76	Purchasing/Warehouse	300,353	224,916	280,576	699,633	776,937	669,903	809,949	808,269	854,666	848,902	865,664	706,777
77	Human Resources	873,768	886,537	932,083	880,333	952,156	979,740	953,247	981,236	1,008,385	1,035,537	1,124,426	1,212,159
78	Information Services	1,672,022	1,834,264	2,620,334	2,061,133	2,202,107	2,094,472	1,934,668	2,257,613	2,447,376	2,138,581	2,323,746	2,482,160
79	E-Rate Program	477,121	470,488	233,582	916,085	846,380	1,048,952	1,185,646	1,006,888	898,352	933,835	892,905	678,759
81	Special Services	1,606,210	2,466,361	3,258,419	3,224,808	3,952,667	4,315,754	3,689,418	4,312,172	4,009,131	3,922,435	4,308,419	3,821,071
83	DW - General	32,299,097	26,167,543	22,316,183	23,508,823	28,376,401	32,091,516	34,552,244	152,980,923	19,507,385	18,982,923	17,594,965	18,306,944
84	Elementary Ed/Curriculum	1,688,941	1,643,863	2,775,029	2,034,636	1,225,389	1,489,767	1,654,976	1,236,081	1,242,142	1,366,179	1,528,570	1,583,009
85	Secondary Ed/Pupil Activity	-	-	-	-	1,426,083	2,013,728	1,501,533	1,442,429	1,548,375	1,395,618	627,720	677,512
86	K-12/Assessment	-	-	-	-	881,487	1,230,385	1,106,696	1,241,675	1,362,471	1,110,492	692,322	1,103,690
87	DW - Health Services	140,393	141,661	161,678	229,715	219,261	241,884	246,744	211,954	226,851	232,943	257,046	369,299
92	Grants Administration	738,516	749,066	768,840	780,883	-	-	-	-	-	-	-	-
96	Unallocated	-	-	-	-	-	-	-	-	-	-	-	448,810
		<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>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,864</u>	<u>\$ 141,065,303</u>	<u>\$ 140,638,636</u>	<u>\$ 142,975,710</u>

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

Object	Description												Budget	
		FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	
3110	Superintendent	\$ 117,000	\$ 118,500	\$ 129,000	\$ 132,125	\$ 140,328	\$ 155,000	\$ 160,000	\$ 169,069	\$ 140,750	\$ 145,725	155,000	158,500	
3120	Asst Superintendent - Certificated	114,800	106,000	109,430	110,853	113,070	123,782	127,500	55,447	132,500	138,040	142,354	144,489	
3130	Principal/Assistant Principal	3,188,595	3,329,761	3,684,106	3,830,264	3,727,861	3,982,456	3,896,288	4,088,300	4,069,804	3,956,837	4,131,452	4,190,212	
3140	Director/Coordinator - Certificated	855,183	870,197	923,812	831,330	1,000,960	993,587	951,986	940,130	914,021	812,462	823,668	828,256	
3150	Teachers	31,143,020	33,194,640	35,618,752	36,445,853	37,496,289	38,504,533	39,302,844	39,986,682	39,903,220	39,485,403	39,882,160	40,519,968	
3161	Extra Duty Compensation	441,775	435,678	611,427	634,214	599,864	610,591	628,609	583,666	544,698	607,073	683,832	739,895	
3162	Emolument	14,022	51,916	55,817	76,779	126,491	119,481	148,502	75,901	115,191	93,569	61,755	55,443	
3163	Prep Time	-	-	300	250	775	1,300	1,250	1,100	1,850	4,750	1,575	-	
3171	Certificated Substitutes - w/certificat	404,985	405,489	476,062	386,386	439,211	442,437	426,514	560,412	467,231	447,454	467,849	555,845	
3172	Temporary Salaries - Certificated	59,421	76,030	88,862	105,509	115,077	112,640	119,964	85,375	71,953	149,127	65,197	2,500	
3173	Long Term Substitute - Certificated	399,458	438,630	427,054	425,518	357,822	335,205	366,308	288,384	401,716	386,917	348,666	175,140	
3180	Specialists - Certificated	3,132,185	3,292,903	3,060,630	3,545,999	3,706,927	3,815,010	3,780,297	3,750,343	3,579,871	3,394,229	3,630,611	3,700,230	
3190	Leave Payoff - Certificated	299,538	169,176	209,094	224,383	226,759	305,567	228,391	270,027	227,795	214,204	206,216	231,950	
3191	R Factor - Certificated	-	18,000	-	-	-	-	-	-	-	-	-	-	
3211	Asst Superintendent - Support	209,760	216,700	222,906	116,668	121,401	126,527	127,500	134,250	136,750	146,354	148,489	148,489	
3212	Director/Coordinator - Support	109,023	104,040	110,323	220,732	225,147	348,934	452,026	471,666	535,489	441,582	411,926	435,538	
3220	Specialists - Nurses	746,631	708,235	1,022,699	996,485	1,031,009	1,142,004	1,166,772	1,129,173	1,224,503	1,309,387	1,263,918	1,270,635	
3230	Tutors/Aides	3,006,214	3,268,177	3,569,353	3,628,178	4,669,061	5,154,030	4,935,228	5,536,988	5,772,405	5,739,489	5,549,028	5,755,885	
3240	Support Staff	4,783,734	5,048,802	5,352,125	5,258,050	5,547,482	5,676,657	5,869,672	6,130,327	6,215,334	6,014,521	6,105,618	6,130,310	
3250	Maintenance/Custodians	2,626,593	2,715,978	2,837,915	2,753,650	2,872,308	2,889,943	3,012,479	3,087,371	3,184,853	3,232,619	3,046,400	3,053,960	
3272	Activity Bus Drivers	-	2,695	3,502	13,681	8,580	6,657	5,527	6,146	3,649	2,374	1,564	-	
3291	Substitutes - Non-Certificated	267,694	258,641	259,683	293,090	311,733	316,358	312,072	337,460	357,000	312,643	319,881	380,482	
3292	Extra Duty Compensation - Support	314,714	313,715	358,008	418,661	399,728	383,161	410,805	372,854	436,111	482,136	416,628	330,077	
3293	Long Term Substitutes - Support	31,622	18,872	53,619	10,468	20,487	28,959	33,207	26,600	29,609	81,983	17,708	5,000	
3294	Temporary Salaries - Support	200,780	187,203	221,896	239,066	253,823	266,898	239,449	209,806	166,284	187,763	321,894	107,148	
3295	Overtime	125,472	56,737	61,578	54,993	70,227	59,638	69,850	74,625	62,785	101,508	85,290	40,180	
3296	Certificated Substitutes - w/o certifica	347,346	391,432	323,522	366,489	394,903	430,186	453,035	469,077	504,021	522,094	315,309	293,034	
3300	Leave Payoff - Support	321,046	258,510	359,754	333,801	204,311	307,165	324,374	208,265	211,455	201,338	41,174	50,000	
3511	Health Insurance	10,093,355	11,921,861	13,529,785	13,486,191	14,775,278	16,127,857	17,225,219	18,986,686	22,434,336	22,930,067	21,795,596	23,998,540	
3512	Life Insurance	134,577	116,172	94,841	98,041	102,565	104,420	107,546	114,000	113,312	112,036	113,840	101,156	
3520	Unemployment Insurance	105,887	39,881	117,223	151,544	147,041	129,478	107,248	75,181	49,408	56,298	97,481	101,156	
3541	FICA Medicare	479,384	511,693	559,145	571,501	598,472	635,581	656,256	666,211	669,382	666,792	689,527	729,540	
3542	FICA Contribution	995,201	1,037,102	1,126,411	1,086,196	1,178,348	1,297,912	1,314,793	1,363,939	1,436,073	1,397,794	1,420,767	1,427,330	
3550	TRS Retirement	4,865,499	5,170,332	5,519,989	5,683,133	5,858,595	6,024,238	6,113,673	6,203,227	6,187,965	6,111,975	6,216,660	6,319,897	
3559	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	8,560,061	7,603,279	7,059,734	8,244,717	
3560	PERS Retirement	2,559,255	2,663,428	2,883,039	2,874,792	3,222,825	3,415,618	3,465,403	3,691,531	3,804,970	3,751,884	3,669,634	3,718,745	
3569	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	1,307,281	1,035,089	554,310	1,030,173	
3631	Workers' Comp	889,163	788,442	914,243	840,684	709,013	554,226	658,089	729,823	973,522	1,201,479	1,194,195	1,194,195	

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

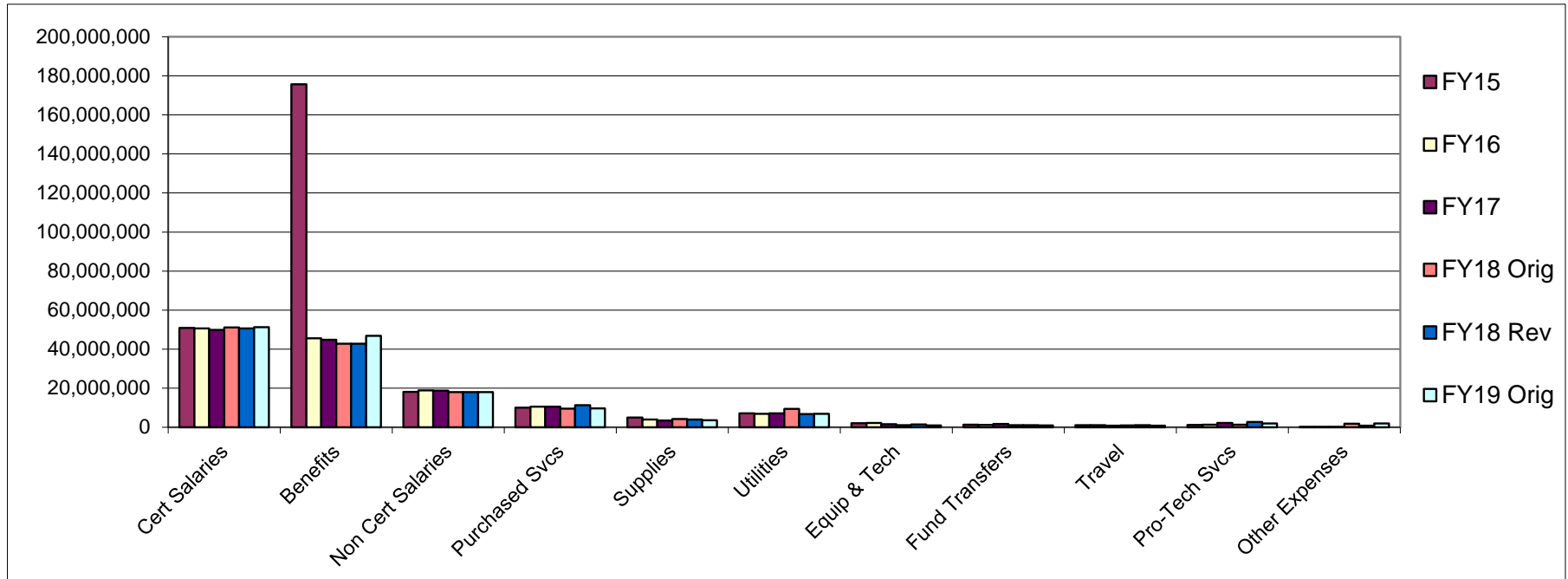
Object	Description	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	Budget	
												FY18	FY19
4100	Professional/Technical Svcs	374,678	557,299	1,262,644	872,228	896,738	1,003,902	1,028,845	1,036,513	1,041,480	2,038,130	2,590,727	1,747,093
4121	In-Kind Professional/Technical	40,500	51,500	45,771	50,636	55,884	48,560	58,070	66,366	62,561	58,384	65,000	65,000
4140	Professional/Technical Legal	74,953	44,459	21,268	47,409	39,498	85,890	88,479	107,734	179,450	95,547	99,704	100,000
4150	Professional/Technical Medical	4,154	971	648	586	16	185	1,228	3,098	3,005	2,125	2,735	3,000
4200	Travel	522,675	-	-	-	-	-	-	-	-	-	-	-
4201	* Travel - Meals		72,595	71,032	65,781	110,721	108,698	105,272	94,831	95,091	66,415	91,010	76,547
4202	* Travel - Mileage		221,694	214,763	220,241	244,165	263,097	274,684	255,295	221,748	183,621	235,285	206,967
4203	* Travel - Other		294,669	282,545	285,592	355,251	436,399	376,402	418,002	407,327	351,822	399,454	308,203
4250	Student Travel	27,347	145,873	173,041	326,404	379,589	319,705	340,237	362,877	300,956	277,931	344,044	197,570
4310	Water and Sewage	206,107	199,211	217,869	201,177	233,412	260,201	250,169	238,310	267,000	281,834	268,116	261,385
4320	Garbage	94,592	106,777	115,275	127,177	123,479	129,361	139,640	141,842	145,416	141,385	147,844	139,264
4331	Postage	74,055	69,228	69,393	58,293	57,366	60,547	46,915	50,227	47,793	37,186	47,977	41,900
4332	Telephone	469,238	412,655	584,089	687,352	785,727	798,834	858,096	970,421	1,088,629	1,043,075	906,452	969,100
4350	In-Kind Utilities	56,114	75,458	67,017	63,364	79,771	68,739	74,374	83,989	85,200	84,002	89,900	89,900
4360	Electricity	2,572,860	3,049,692	2,677,963	3,033,041	3,271,275	3,122,455	3,540,745	3,830,231	3,846,152	3,869,789	3,485,798	3,771,321
4370	Natural/Bottled Gas	943,745	947,339	1,082,266	1,123,333	1,124,124	1,130,894	1,057,618	1,295,830	1,115,105	1,370,516	1,340,272	1,228,579
4380	Fuel for Heating	1,306,592	1,088,296	983,223	1,373,638	1,454,751	1,263,047	838,553	497,416	325,127	361,010	420,995	388,836
4401	Freight Costs	11,092	9,118	14,072	11,736	21,789	50,096	14,213	20,044	17,884	12,444	23,075	10,850
4402	Purchased Services	1,226,728	928,403	1,080,397	908,834	1,879,394	620,895	507,459	474,108	431,976	365,856	653,934	(367,837)
4403	In-Kind Custodial Services	103,440	109,110	105,719	111,230	120,501	119,318	109,859	108,150	112,608	114,352	118,063	118,063
4404	In-Kind Maintenance	5,668,033	6,019,888	6,658,971	6,357,800	6,668,656	6,570,596	6,957,118	7,366,727	7,509,321	7,822,761	7,967,751	7,967,751
4408	Purchased Service - Copiers	232,238	233,833	115,976	116,870	116,950	119,355	120,207	132,484	132,429	101,253	94,891	88,168
4409	Purchased Service - Riso	384	480	504	-	-	-	-	-	-	-	-	-
4410	Rental - Buildings	414,454	403,814	433,860	499,325	520,148	508,586	524,152	564,217	533,733	550,403	535,700	(257,267)
4430	Repair & Maintenance Agreement	80,502	144,598	135,822	105,022	216,747	265,345	189,688	275,044	491,547	282,827	480,693	715,182
4450	Liability Insurance	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	1,341,090	1,419,726	1,419,726
4490	Student Accident Insurance	-	-	-	-	-	-	-	-	12,068	20,658	-	15,000
4501	Supplies	3,923,191	3,673,778	3,411,097	3,187,105	4,991,268	4,258,341	3,885,784	4,166,327	3,053,094	2,724,578	2,965,412	2,788,451
4502	Discretionary Materials	113,785	115,137	120,916	118,971	121,131	137,714	134,529	137,053	131,496	127,890	142,691	150,293
4503	Software	-	77,767	621,318	755,194	890,212	779,531	342,696	716,943	733,142	527,844	829,907	651,449
4560	Inventory Adjustment	(5,953)	(115,625)	24,001	(3,868)	21,108	12,010	8,767	(16,104)	17,060	16,558	-	-
4580	Gas and Oil	27,445	32,234	29,957	28,973	33,781	40,815	34,631	40,896	27,965	25,507	36,785	30,125
4850	Stipends	20,520	29,335	33,600	33,600	33,600	33,600	33,600	33,600	33,300	33,600	33,600	33,600
4901	Other Expenses	173,854	188,757	235,983	305,319	230,544	104,631	128,302	98,946	98,304	90,001	938,611	2,085,873
4902	Career Development	68,690	91,593	102,723	101,050	133,656	136,303	116,483	122,854	138,485	102,275	204,626	210,798
4903	Professional Dues	34,795	33,419	37,043	34,723	35,370	33,903	30,706	31,627	31,944	24,867	31,405	32,545
4904	Physical Exam Reimbursement	18,887	20,169	30,827	29,919	18,607	514	460	375	590	375	-	-
4906	Moving Expenses	-	-	3,000	-	-	-	5,000	12,707	8,999	1,930	6,000	6,000
4950	Indirect Costs	(282,775)	(271,559)	(482,204)	(481,665)	(343,629)	(274,904)	(385,737)	(283,032)	(222,976)	(230,899)	(367,510)	(372,674)
5101	Equipment	418,951	(146,741)	225,384	966,118	669,891	883,513	1,961,047	690,091	584,780	106,193	143,873	30,799
5102	Equipment - Technology	807,681	1,471,586	1,678,632	1,117,035	1,403,752	1,751,005	1,564,997	1,380,436	1,599,830	1,406,822	1,287,184	905,535
5500	Transfer to Other Funds	4,293,736	4,451,076	830,279	362,104	1,564,250	816,836	1,424,759	1,300,000	1,200,000	1,755,072	1,100,000	950,000
		<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>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,867</u>	<u>\$ 141,065,303</u>	<u>\$ 140,638,636</u>	<u>\$ 142,975,710</u>

* Beginning in FY09 we started breaking out travel by the categories meals, mileage and other travel.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Object Code (in Dollars)

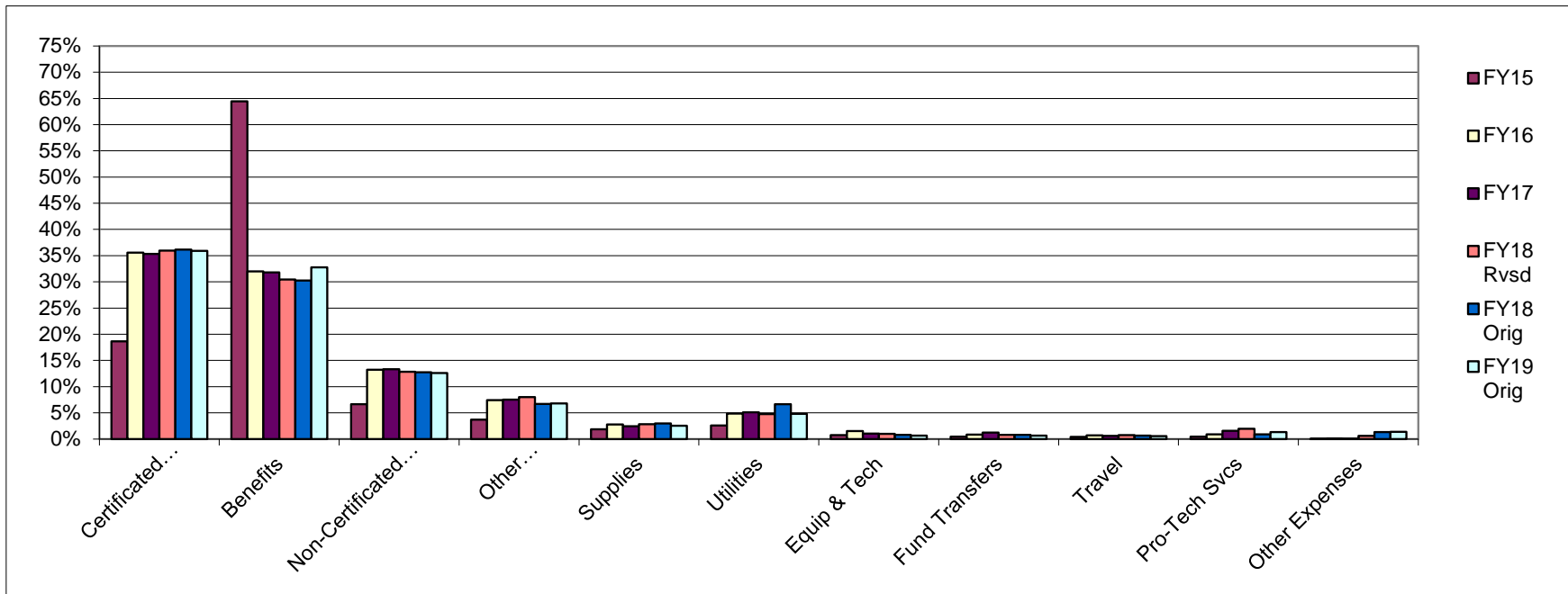
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY15	50,854,835	175,725,151	18,194,608	10,071,173	5,045,115	7,108,266	2,070,527	1,300,000	1,131,005	1,213,712	17,077	272,731,469
FY16	50,570,600	45,536,308	18,840,247	10,582,656	3,962,756	6,920,422	2,184,610	1,200,000	1,025,122	1,286,496	88,646	142,197,863
FY17	49,835,790	44,866,693	18,775,791	10,611,644	3,422,377	7,188,798	1,513,015	1,755,072	879,789	2,194,185	22,149	141,065,303
FY18 Orig	51,169,796	42,815,448	18,071,893	9,492,421	4,230,860	9,432,096	1,128,355	1,100,000	955,540	1,288,273	1,884,814	141,569,496
FY18 Rev	50,600,335	42,811,744	18,044,827	11,293,832	3,974,795	6,707,354	1,431,057	1,100,000	1,069,794	2,758,166	846,732	140,638,636
FY19 Orig	51,302,428	46,865,449	18,000,738	9,709,636	3,620,318	6,890,285	936,334	950,000	789,287	1,915,093	1,966,142	142,945,710
Change from Rsvd	702,093	4,053,705	(44,089)	(1,584,196)	(354,477)	182,931	(494,723)	(150,000)	(280,507)	(843,073)	1,119,410	2,307,074
Change %	1.39%	9.47%	-0.24%	-14.03%	-8.92%	2.73%	-34.57%	-13.64%	-26.22%	-30.57%	132.20%	1.64%



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
FY15	18.65%	64.43%	6.67%	3.69%	1.85%	2.60%	0.76%	0.48%	0.41%	0.45%	0.01%	100.00%
FY16	35.56%	32.02%	13.25%	7.44%	2.79%	4.88%	1.54%	0.84%	0.72%	0.90%	0.06%	100.00%
FY17	35.32%	31.81%	13.31%	7.52%	2.43%	5.10%	1.07%	1.24%	0.62%	1.56%	0.02%	100.00%
FY18 Rvsd	35.98%	30.44%	12.83%	8.03%	2.83%	4.77%	1.02%	0.78%	0.76%	1.96%	0.60%	100.00%
FY18 Orig	36.14%	30.24%	12.77%	6.71%	2.99%	6.66%	0.80%	0.78%	0.67%	0.91%	1.33%	100.00%
FY19 Orig	35.89%	32.78%	12.59%	6.79%	2.53%	4.82%	0.65%	0.66%	0.55%	1.34%	1.40%	100.00%
Change from Rvsd	1,160,164	(1,888,082)	(820,872)	(1,344,453)	120,374	(448,081)	(357,805)	(655,072)	(116,395)	(1,345,754)	1,245,914	-4,450,062
Change %	2.32%	-4.22%	-4.34%	-12.41%	2.93%	-6.51%	-24.08%	-37.32%	-10.86%	-51.09%	195.01%	-3.11%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

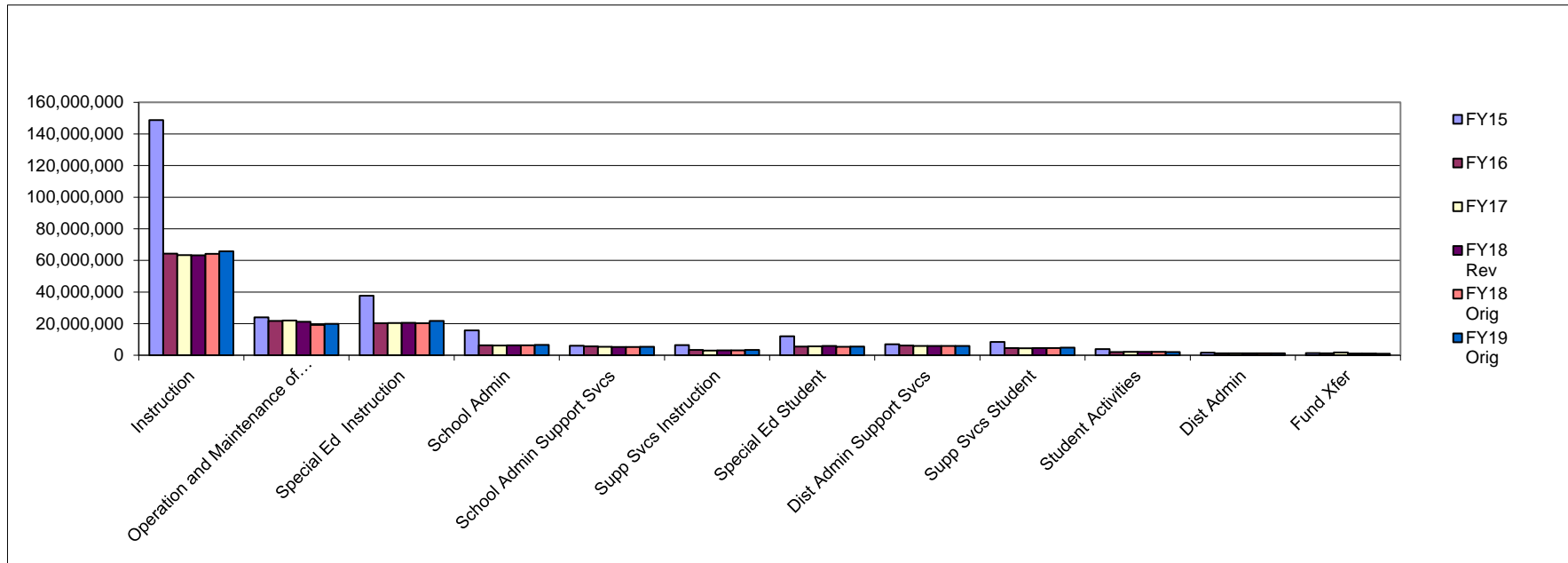
General Fund Expenditures by Function

Function	Description	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	Budget	
												FY18	FY19
4100	Regular Instruction	\$ 50,351,647	\$ 50,759,599	\$ 52,296,794	\$ 53,790,678	\$ 58,733,531	\$ 61,694,671	\$ 63,972,937	\$ 142,286,159	\$ 57,622,739	\$ 56,979,657	\$ 57,185,912	\$ 59,101,831
4120	Bilingual/Bicultural Instruction	735,921	730,756	790,627	781,043	841,179	948,202	976,032	1,102,628	1,272,796	1,022,776	466,739	880,231
4130	Gifted/Talented Instruction	614,132	637,368	703,810	711,888	765,205	785,215	824,514	872,292	788,609	798,535	813,113	817,307
4140	Alternative Instruction	3,279,291	3,411,012	3,495,646	2,962,447	2,638,288	2,747,567	2,866,273	2,650,125	2,786,593	2,842,813	3,273,752	3,352,679
4160	Vocational Instruction	1,431,086	1,450,663	1,656,355	1,537,674	1,678,038	2,506,644	1,969,480	1,812,345	1,799,411	1,678,084	1,533,972	1,537,211
4200	Special Education-Instruction	12,667,079	13,073,837	13,476,190	14,494,766	17,676,414	19,959,414	19,130,390	37,637,162	20,210,405	20,397,333	20,521,472	21,662,447
4220	Special Services-Student	4,357,216	4,567,626	4,709,846	5,016,857	5,614,026	6,106,612	5,964,489	12,031,525	5,523,880	5,632,111	5,935,585	5,507,377
4300	Support Services - Student	177,010	592,573	381,578	458,489	647,171	854,038	923,860	4,379,088	389,918	306,914	239,759	86,844
4320	Guidance Services	1,964,955	1,713,604	1,706,701	1,709,818	1,807,051	1,964,689	2,009,857	2,013,356	2,014,406	1,937,428	2,019,296	2,319,936
4330	Health Services	1,419,694	1,262,670	1,637,960	1,724,686	1,784,290	1,922,560	1,979,518	2,004,190	2,189,382	2,237,434	2,348,578	2,447,487
4350	Support Services - Instruction	1,318,411	1,248,075	1,528,262	1,211,202	1,803,130	2,373,288	2,481,700	5,110,461	2,030,116	1,617,772	1,800,492	1,829,470
4352	Library Services	1,072,981	1,042,949	1,080,187	1,130,468	1,071,105	1,122,296	1,215,050	1,277,499	1,279,859	1,276,756	1,306,634	1,502,360
4400	School Administration	5,636,598	5,478,640	5,946,292	6,216,908	6,223,151	6,865,731	6,794,017	15,775,084	6,318,128	6,095,433	6,341,218	6,495,095
4450	School Administration - Support	3,771,157	3,991,261	4,126,102	4,130,405	4,546,846	4,768,282	4,943,625	5,958,303	5,625,356	5,341,910	5,168,003	5,306,203
4510	District Administration - Support	134,097	82,435	64,803	75,810	99,499	161,488	146,311	670,584	62,271	52,209	48,193	61,933
4511	Board of Education	270,684	244,053	225,016	284,179	280,193	314,699	328,675	348,736	424,055	365,722	387,083	354,955
4512	Office of Superintendent	313,395	281,852	323,554	370,800	421,411	383,924	496,753	474,794	306,372	337,193	340,251	351,253
4513	Assistant Superintendent - Instruction	231,997	226,244	241,907	247,131	259,672	272,637	289,515	179,401	329,750	346,460	356,187	357,581
4515	Communications	-	-	-	-	-	-	-	-	143,753	144,463	143,512	149,242
4550	District Administration Support Svcs	811,890	369,974	357,970	232,901	360,586	404,085	424,397	1,262,900	149,609	125,512	91,150	156,801
4551	Fiscal Services	781,091	820,247	779,047	663,102	747,548	850,236	838,165	985,470	1,022,534	962,294	843,119	853,298
4552	Internal Services	403,487	302,002	400,702	801,253	884,093	795,703	947,964	977,152	1,008,039	956,912	938,437	827,695
4553	Staff Services	807,438	878,512	936,384	878,971	932,317	964,206	924,065	993,941	1,018,031	1,034,147	966,044	962,951
4555	Information Services	893,981	1,122,068	1,896,968	1,257,510	1,357,990	1,308,039	1,486,854	1,394,349	1,598,229	1,426,534	1,492,750	1,555,304
4556	Assistant Superintendent-Admin Svcs.	616,119	832,636	1,143,250	1,224,872	1,958,786	1,190,146	862,922	995,953	1,044,518	1,034,801	1,279,548	1,257,119
4557	Indirect Costs	231,466	240,387	316,412	332,858	369,326	334,190	371,239	306,039	303,602	320,260	332,490	327,326
4600	Operation and Maintenance of Plant	17,687,432	18,529,531	18,982,117	20,215,124	21,793,286	20,647,930	22,443,817	24,009,582	21,736,957	21,942,803	21,174,842	19,891,361
4700	Pupil Activity	1,751,011	1,279,692	1,764,159	2,116,977	2,137,608	2,171,206	2,296,866	3,922,351	1,998,548	2,095,965	2,190,505	2,072,413
4900	Fund Transfers	4,293,736	4,451,076	830,279	362,104	1,564,250	816,836	1,424,759	1,300,000	1,200,000	1,755,072	1,100,000	950,000
Total Expenditures		\$ 118,025,002	\$ 119,621,342	\$ 121,798,918	\$ 124,940,921	\$ 138,995,990	\$ 145,234,534	\$ 149,334,044	\$ 272,731,469	\$ 142,197,866	\$ 141,065,303	\$ 140,638,636	\$ 142,975,710

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

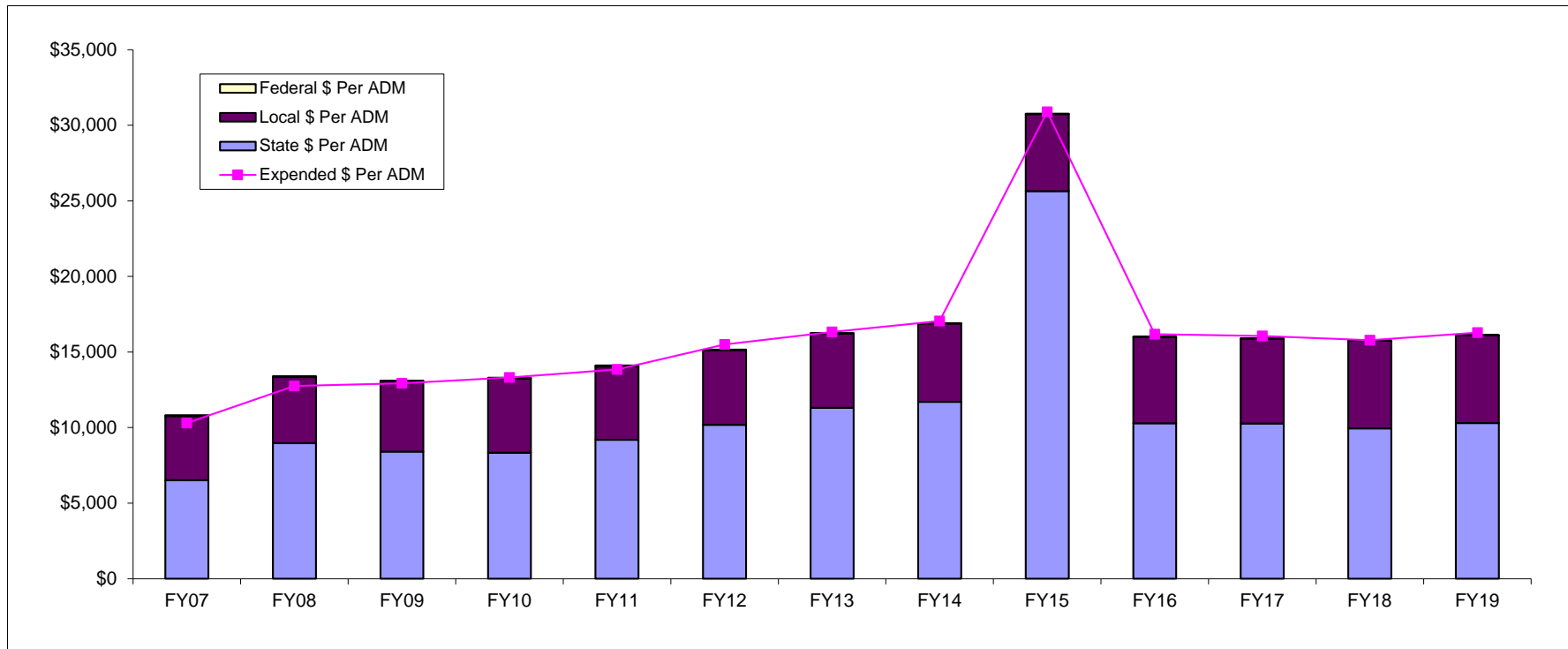
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Total
FY15	148,723,548	24,009,582	37,637,162	15,775,084	5,958,303	6,387,960	12,031,525	6,915,805	8,396,635	3,922,351	1,673,514	1,300,000	272,731,469
FY16	64,270,148	21,736,957	20,210,405	6,318,128	5,625,356	3,309,975	5,523,880	6,144,562	4,593,706	1,998,548	1,266,201	1,200,000	142,197,866
FY17	63,321,865	21,942,803	20,397,333	6,095,433	5,341,910	2,894,528	5,632,111	5,860,459	4,481,777	2,095,965	1,246,047	1,755,072	141,065,303
FY18 Rev	63,273,488	21,174,842	20,521,472	6,341,218	5,168,003	3,107,126	5,935,584	5,943,538	4,607,633	2,190,505	1,275,227	1,100,000	140,638,636
FY18 Orig	64,112,861	19,233,721	20,264,760	6,342,388	5,240,851	3,137,207	5,313,458	5,891,804	4,524,611	2,177,477	1,230,358	1,100,000	138,569,496
FY19 Orig	65,689,259	19,891,361	21,662,447	6,495,095	5,306,203	3,331,830	5,507,377	5,940,494	4,854,267	2,072,413	1,274,964	950,000	142,975,710
Change from Rev	1,576,398	657,640	1,397,687	152,707	65,352	194,623	193,919	48,690	329,656	(105,064)	44,606	(150,000)	4,406,214
Change %	2.46%	3.42%	6.90%	2.41%	1.25%	6.20%	3.65%	0.83%	7.29%	-4.83%	3.63%	0.00%	3.18%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Budget Revenues vs. Expenditures

												Budget	
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
AADM/ADM*	9,368.14	9,249.70	9,255.77	9,144.67	9,025.06	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83	8,781	8,778
Local \$	\$39,768,638	\$40,397,904	\$43,310,240	\$45,014,404	\$43,703,109	\$44,282,923	\$43,847,163	\$45,323,929	\$45,027,555	\$50,089,629	\$49,265,966	\$50,918,432	\$50,918,432
Local \$ Per ADM	\$4,245	\$4,367	\$4,679	\$4,922	\$4,842	\$4,937	\$4,931	\$5,174	\$5,101	\$5,700	\$5,608	\$5,798.71	\$5,801
State \$	\$61,075,422	\$82,980,305	\$77,791,520	\$76,214,720	\$83,001,993	\$91,374,686	\$100,482,008	\$102,583,231	\$226,345,214	\$90,440,989	\$90,233,541	\$87,333,628	\$90,402,056
State \$ Per ADM	\$6,519	\$8,971	\$8,405	\$8,334	\$9,197	\$10,187	\$11,300	\$11,710	\$25,640	\$10,292	\$10,272	\$9,946	\$10,299
Federal \$	\$492,697	\$549,256	\$288,038	\$408,492	\$593,496	\$343,617	\$164,384	\$200,451	\$211,375	\$287,646	\$250,781	\$200,000	\$225,000
Federal \$ Per ADM	\$53	\$59	\$31	\$45	\$66	\$38	\$18	\$23	\$24	\$33	\$29	\$23	\$26
Revenue \$	\$101,336,757	\$123,927,465	\$121,389,798	\$121,637,616	\$127,298,598	\$136,001,226	\$144,493,555	\$148,107,611	\$271,584,144	\$140,818,264	\$139,750,288	\$138,452,060	\$141,545,488
Revenue \$ Per ADM	\$10,817	\$13,398	\$13,115	\$13,301	\$14,105	\$15,163	\$16,250	\$16,906	\$30,764	\$16,025	\$15,908	\$15,767	\$16,125
Expended \$	\$96,513,281	\$118,025,002	\$119,621,242	\$121,798,918	\$124,940,921	\$138,995,990	\$145,234,534	\$149,334,044	\$272,731,469	\$142,197,864	\$141,065,303	\$138,569,496	\$142,975,710
Expended \$ Per ADM	\$10,302	\$12,760	\$12,924	\$13,319	\$13,844	\$15,496	\$16,333	\$17,046	\$30,894	\$16,182	\$16,058	\$15,781	\$16,288



* Adjusted Average Daily Membership FY07 - FY17
 * Estimate Average Daily Membership FY18 - FY19

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund and Special Revenue Funds
Schedule of Fund Balance**

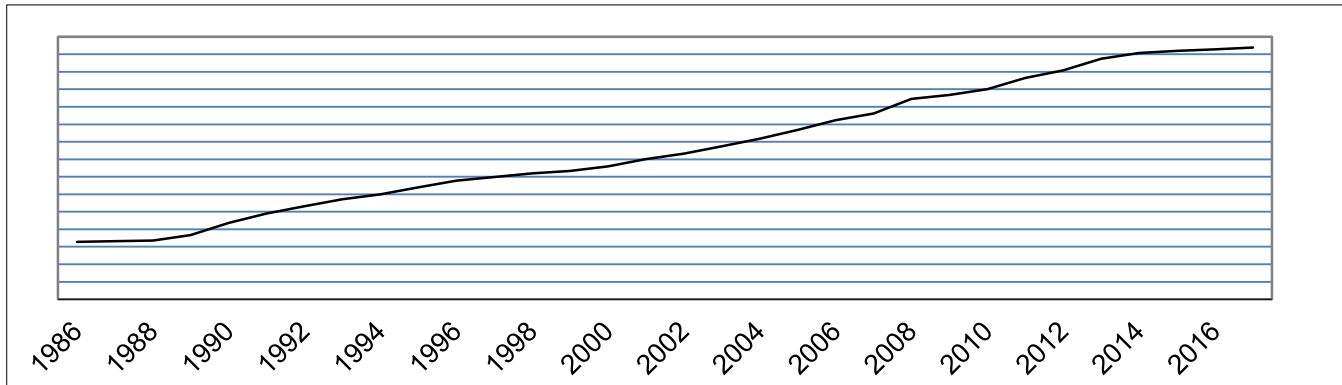
	Actual										Projected	
	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
General Fund:												
Reserved	\$ 9,058,171	\$ 9,645,680	\$ 9,071,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	7,615,732	6,833,310	6,192,633	-	-	-	-	-	-	-	-	-
Undesignated	2,720,208	4,683,677	5,737,714	-	-	-	-	-	-	-	-	-
Total General Fund	\$ 19,394,111	\$ 21,162,667	\$ 21,001,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds:												
Reserved	\$ 254,471	\$ 267,430	\$ 393,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-	-	-
Undesignated	5,179,038	8,729,160	7,770,103	-	-	-	-	-	-	-	-	-
Total Special Revenue Funds	\$ 5,433,509	\$ 8,996,590	\$ 8,163,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balance	\$ 24,827,620	\$ 30,159,257	\$ 29,164,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund:												
Nonspendable	\$ -	\$ -	\$ -	\$ 2,160,675	\$ 1,978,610	\$ 1,715,712	\$ 1,687,933	\$ 707,220	\$ 2,064,255	\$ 2,212,284	\$ 2,074,756	\$ 2,074,756
Restricted	-	-	-	892,467	983,984	1,485,931	2,471,131	2,988,996	3,307,934	2,612,510	2,612,510	2,612,510
Committed	-	-	-	-	-	-	-	-	4,200,580	4,157,085	4,231,959	4,231,959
Assigned	-	-	-	14,513,862	10,593,166	10,131,139	8,120,850	5,655,347	3,625,958	1,618,721	2,131,016	2,131,016
Unassigned	-	-	-	5,792,038	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326	1,318,109	1,318,109
Total General Fund	\$ -	\$ -	\$ -	\$ 23,359,042	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 14,554,926	\$ 12,368,350	\$ 12,368,350
Special Revenue Funds:												
Nonspendable	\$ -	\$ -	\$ -	\$ 284,397	\$ 366,559	\$ 218,298	\$ 467,256	\$ 271,235	\$ 233,827	\$ 159,748	\$ 221,603	\$ 221,603
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	7,787,245	6,783,452	6,744,505	5,623,019	5,389,396	5,568,658	5,263,514	1,529,142	1,529,142
Unassigned	-	-	-	(44,976)	(44,976)	(44,976)	(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	\$ 5,615,655	\$ 5,757,509	\$ 5,378,286	\$ 1,705,769	\$ 1,705,769
Total Fund Balance	\$ -	\$ -	\$ -	\$ 31,385,708	\$ 27,469,313	\$ 26,541,126	\$ 24,442,165	\$ 22,865,196	\$ 21,627,450	\$ 19,933,212	\$ 14,074,119	\$ 14,074,119

* 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
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%
1999	148.40	1.50	1.02%	2015	216.91	1.10	0.51%
2000	150.90	2.50	1.68%	2016	217.83	0.92	0.42%
2001	155.20	4.30	2.85%	2017	218.87	1.04	0.48%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Local Government	Federal	State	Other Revenue	Total
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
2015-16	48,238,432	287,646	90,440,989	1,851,197	140,818,264
2016-17	48,238,432	250,781	90,233,541	1,027,534	139,750,288
2017-18*	49,738,432	200,000	87,333,628	1,180,000	138,452,060

*Fiscal Year 2017-18 Audit is not complete, these are budgeted numbers.

FY 2018 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 FY2018 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Local Effort	107,343,970	29,481,558	13,843,235	26,824,174	4,117,174	29,112,441
Allowable Excess	<u>101,623,981</u>	<u>35,423,632</u>	<u>11,999,516</u>	<u>24,477,453</u>	<u>7,441,564</u>	<u>45,913,025</u>
Total Allowable Local	208,967,951	64,905,190	25,842,751	51,301,627	11,558,738	75,025,466
FY2018 Budgeted Local +	208,967,951	51,145,400	25,842,751	49,738,432	9,377,500	55,841,300
Amount under State Cap	0	13,759,790	0	1,563,195	2,181,238	19,184,166
Percent of Cap Support	100.00%	78.80%	100.00%	96.95%	81.13%	74.43%

Source Document: Alaska Department of Education and Early Development - FY2018 Foundation Program (Mindy Lobaugh)

+ Cannot exceed the total allowable local

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

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
All Governmental Funds Revenue and Expenditure Budget Projections

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Budget	FY19 Estimate	FY20 Estimate	FY21 Estimate	FY22 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 271,584,144	\$ 140,818,264	\$ 139,750,288	\$ 138,452,060	\$ 141,545,488	\$ 141,545,488	\$ 138,714,578	\$ 135,940,286
Food Service Fund Revenues	2,993,194	2,970,743	3,077,707	3,350,970	3,102,348	3,479,369	3,479,369	3,479,369
Student Transportation Fund Revenues	8,092,216	8,150,227	7,476,569	8,074,746	8,131,473	7,507,727	7,507,727	7,507,727
Other Governmental Revenues	8,303,778	8,097,100	7,390,564	9,029,904	8,684,483	9,123,567	7,350,859	7,350,859
Special Revenue Fund Total Revenues	19,389,188	19,218,070	17,944,840	20,455,620	19,918,304	20,110,663	18,337,955	18,337,955
Governmental Fund Revenues	<u>\$ 290,973,332</u>	<u>\$ 160,036,334</u>	<u>\$ 157,695,128</u>	<u>\$ 158,907,680</u>	<u>\$ 161,463,792</u>	<u>\$ 161,656,151</u>	<u>\$ 157,052,533</u>	<u>\$ 154,278,241</u>
Governmental Fund Expenditures								
General Fund Expenditures	\$ 271,431,469	\$ 140,997,864	\$ 139,310,231	\$ 139,538,636	\$ 142,025,710	\$ 142,025,740	\$ 139,185,225	\$ 136,401,521
Food Service Fund Expenditures	4,277,516	4,226,122	4,017,147	4,800,743	4,277,013	4,429,369	4,429,369	4,429,369
Student Transportation Fund Expenditures	7,942,817	7,994,914	8,260,190	8,074,746	7,687,626	7,507,727	7,701,700	7,701,700
Other Governmental Expenditures	8,898,499	8,055,180	7,801,798	12,352,648	11,779,336	7,953,665	7,156,886	7,156,886
Special Revenue Fund Total Expenditures	21,118,832	20,276,216	20,079,135	25,228,137	23,743,975	19,890,761	19,287,955	19,287,955
Total Governmental Fund Expenditures	<u>\$ 292,550,301</u>	<u>\$ 161,274,080</u>	<u>\$ 159,389,366</u>	<u>\$ 164,766,773</u>	<u>\$ 165,769,685</u>	<u>\$ 153,962,836</u>	<u>\$ 151,316,294</u>	<u>\$ 148,532,590</u>
General Fund Revenues Over (Under) Expenditures	152,675	(179,600)	440,057	(1,086,576)	(480,222)	(480,252)	(470,647)	(461,235)
Transfers Out	(1,300,000)	(1,200,000)	(1,755,072)	(1,100,000)	(950,000)	(950,000)	(950,000)	(950,000)
Net Change in Fund Balance	(1,147,325)	(1,379,600)	(1,315,015)	(2,186,576)	(1,430,222)	(1,430,252)	(1,420,647)	(1,411,235)
General Fund Balance, Beginning of Year	18,396,866	17,249,541	15,869,941	14,554,926	12,368,350	10,938,128	9,507,876	8,087,229
General Fund Balance, End of Year	<u>\$ 17,249,541</u>	<u>\$ 15,869,941</u>	<u>\$ 14,554,926</u>	<u>\$ 12,368,350</u>	<u>\$ 10,938,128</u>	<u>\$ 9,507,876</u>	<u>\$ 8,087,229</u>	<u>\$ 6,675,994</u>
Special Revenue Fund Revenues Over (Under) Expenditures	(1,729,644)	(1,058,146)	(2,134,295)	(4,772,517)	(3,825,671)	219,902	(950,000)	(950,000)
Transfers in	1,300,000	1,200,000	1,755,072	1,100,000	950,000	950,000	950,000	950,000
Net Change in Fund Balance	(429,644)	141,854	(379,223)	(3,672,517)	(2,875,671)	1,169,902	-	-
Special Revenue Fund Balance, Beginning of Year	6,045,299	5,615,655	5,757,509	5,378,286	1,705,769	(1,169,902)	0	0
Special Revenue Fund Balance, End of Year	<u>\$ 5,615,655</u>	<u>\$ 5,757,509</u>	<u>\$ 5,378,286</u>	<u>\$ 1,705,769</u>	<u>\$ (1,169,902)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Governmental Fund Balance, Beginning of Year	24,442,165	22,865,196	21,627,450	19,933,212	14,074,119	9,768,226	9,507,876	8,087,229
Total Governmental Fund Balance, End of Year	<u>\$ 22,865,196</u>	<u>\$ 21,627,450</u>	<u>\$ 19,933,212</u>	<u>\$ 14,074,119</u>	<u>\$ 9,768,226</u>	<u>\$ 9,507,876</u>	<u>\$ 8,087,229</u>	<u>\$ 6,675,994</u>

Assumptions:

- FY19 based on estimates made for FY19 budget
- FY20, FY21 and FY22 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY20, FY21 and FY22 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

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimate	FY21 Estimate	FY22 Estimate
Twenty Day Enrollment	8,132.88	8,061.55	8,030.27	7,986.89	8,043.00	7,928.00	7,972.00	7,940.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,830	\$5,880	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930
Enrollment in <u>adjusted</u> ADM	17,628.16	17,797.07	17,889.75	17,898.37	17,982.74	17,542.68	17,835.38	17,699.42
BASIC NEED	\$102,772,173	\$104,646,772	\$106,086,218	\$106,137,334	\$106,637,648	\$104,028,092	\$105,763,803	\$104,957,561
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$8,910,264,290	\$9,191,651,190	\$9,349,916,890	\$10,122,329,820	\$10,265,418,090	\$10,265,418,090	\$10,265,418,090	\$10,265,418,090
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12								
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward	\$23,612,200	\$24,357,876	\$24,777,280	\$26,824,174	\$27,203,358	\$27,203,358	\$27,203,358	\$27,203,358
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$79,159,973	\$80,288,896	\$81,308,938	\$79,313,160	\$79,434,290	\$76,824,734	\$78,560,445	\$77,754,204
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$48,006,658	\$48,492,127	\$49,242,944	\$51,301,627	\$51,796,194	\$52,796,194	\$52,796,194	\$52,796,194

Revenues

Local Contribution	\$ 44,013,525	\$ 48,238,432	\$ 48,238,432	\$ 49,738,432	\$ 49,738,432	\$ 49,738,432	\$ 49,738,432	\$ 49,738,432
Other Local Revenue	399,614	139,324	193,157	180,000	180,000	180,000	180,000	180,000
E-Rate	287,658	1,088,548	751,344	700,000	700,000	700,000	700,000	700,000
Interest	326,758	623,325	83,033	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	79,159,764	80,288,271	81,308,106	79,432,887	80,839,442	76,824,734	78,560,445	77,754,204
Quality Schools/Learning Opportunity Grants	282,259	285,377	287,068	286,697	287,724	280,683	285,366	283,191
On Behalf TRS Relief Payment	133,498,407	8,560,061	7,754,808	7,059,734	8,244,717	8,244,717	8,244,717	8,244,717
On Behalf PERS Relief Payment	10,396,146	1,307,280	883,559	554,310	1,030,173	1,030,173	1,030,173	1,030,173
Other State Revenue	3,008,638	-	-	-	-	-	-	-
Federal Contribution	211,375	287,646	250,781	200,000	225,000	225,000	225,000	225,000
\$ 271,584,144	\$ 140,818,264	\$ 139,750,288	\$ 138,452,060	\$ 141,545,488	\$ 137,523,739	\$ 139,264,133	\$ 138,455,717	\$ 138,455,717

Expenditures

Instruction	\$ 148,723,548	\$ 64,270,148	\$ 63,321,865	\$ 63,273,488	\$ 65,689,259	\$ 67,003,044	\$ 68,343,105	\$ 69,709,967
Special Education - Instruction	37,637,162	20,210,405	20,397,333	20,521,472	21,662,447	22,095,696	22,537,610	22,988,362
Special Education Support Services - Student	12,031,526	5,523,880	5,632,111	5,935,584	5,507,377	5,617,525	5,729,876	5,844,474
Support Services - Student	8,396,634	4,593,706	4,481,777	4,607,633	4,854,267	4,951,352	5,050,379	5,151,387
Support Services - Instruction	6,387,960	3,309,975	2,894,528	3,107,126	3,331,830	3,398,467	3,466,436	3,535,765
School Administration	15,775,084	6,318,127	6,095,433	6,341,218	6,495,095	6,624,997	6,757,497	6,892,647
School Administration Support Services	5,958,303	5,625,356	5,341,910	5,168,003	5,306,203	5,412,327	5,520,574	5,630,985
District Administration	1,673,515	1,266,201	1,246,047	1,275,227	1,274,964	1,300,463	1,326,472	1,353,001
District Administration Support Services	6,915,804	6,144,561	5,860,459	5,943,538	5,940,494	6,059,304	6,180,490	6,304,100
Operation and Maintenance of Plant	24,009,582	21,736,957	21,942,803	21,174,842	19,891,361	20,289,188	20,694,972	21,108,871
Student Activities	3,922,351	1,998,548	2,095,965	2,190,505	2,072,413	2,113,861	2,156,138	2,199,261
Transfers to Other Funds	1,300,000	1,200,000	1,755,072	1,100,000	950,000	950,000	950,000	950,000
\$ 272,731,469	\$ 142,197,864	\$ 141,065,303	\$ 140,638,636	\$ 142,975,710	\$ 145,816,224	\$ 148,713,549	\$ 151,668,820	\$ 151,668,820

Revenues Over (Under) Expenditures	(1,147,325)	(1,379,600)	(1,315,015)	(2,186,576)	(1,430,222)	(8,292,485)	(9,449,416)	(13,213,103)
Fund Balance, Beginning of Year	18,396,866	17,249,541	15,869,941	14,554,926	12,368,350	10,938,128	2,645,643	(6,803,773)
Fund Balance, End of Year	17,249,541	15,869,941	14,554,926	12,368,350	10,938,128	2,645,643	(6,803,773)	(20,016,876)

Assumptions:

- FY20, FY21 and FY22 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY20, FY21 and FY22 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
2008-09	26,779,449	26,431,968	98.700%	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%	315,382	31,457,407	99.282%
2015-16	33,108,951	32,410,590	97.891%	609,089	33,019,679	99.730%
2016-17	35,591,917	29,304,124	82.334%	330,509	29,304,124	82.334%
2017-18	37,068,282	36,645,827	98.860%	-	36,645,827	98.860%

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
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
2015-16	4.50	4.50	1.00	4.35	4.60	3.12	.50
2016-17	4.50	4.50	1.00	4.35	4.60	3.12	.50
2017-18	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			
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%
2015-16	6,625,363	1,224,525	305,492	876,982	33,986	7,244,412	4.50	88.83%
2016-17	6,915,818	1,467,353	368,985	902,055	34,392	7,815,709	4.50	89.30%
2017-18	7,342,187	1,468,599	361,549	998,047	33,872	8,140,446	4.50	88.75%

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
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
2015-16	57,763	8,788	7,244,412,000	44,325,000 **	0.61%	767	5,044
2016-17	58,060	8,785	7,815,709,000	46,935,000 **	0.60%	808	5,343
2017-18	58,060	8,712	8,140,446,000	43,495,000 **	0.53%	749	4,993

* 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
2018 - 2019 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, 2017	Additions	Reductions	Ending Balance June 30, 2018	Due Within One Year
Areawide School Bonds	\$ 36,790,000	\$ -	\$ 2,310,000	\$ 34,480,000	\$ 2,390,000

A summary of bonds payable at June 30, 2018, is as follows:

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2018
School Bonds	08/07/03	14,700,000	4.00 - 6.00	2004 - 2023	\$953,250 to \$1,202,712	4,350,000
	12/09/10	16,865,000	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	12,005,000
	11/13/14	20,860,000	1.50-5.00	2014-2033	\$1,624,150 to \$1,630,175	18,125,000
Total School Bonds		\$ 52,425,000				\$ 34,480,000

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2018-19	2,390,000	1,685,305	4,075,305
	2019-20	2,465,000	1,589,226	4,054,226
	2020-21	2,515,000	1,484,969	3,999,969
	2021-22	2,610,000	1,363,451	3,973,451
	2022-23	2,715,000	1,234,871	3,949,871
	Out Years	21,785,000	6,196,692	27,981,692
Total School Bonds		\$ 34,480,000	\$ 13,554,514	\$ 48,034,514

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
2018 - 2019 Budget**

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

Fiscal Year	Adjusted 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
2008-09	9,256	-1.26%	5,966,757,000	9.85%	644,637
2009-10	9,145	-1.20%	6,369,098,000	6.74%	696,457
2010-11	9,025	-1.31%	6,393,531,000	0.38%	712,133
2011-12	8,970	-0.61%	6,633,241,000	3.75%	743,470
2012-13	8,892	-0.86%	6,716,010,000	1.25%	755,797
2013-14	8,761	-1.48%	6,960,196,000	3.64%	794,906
2014-15	8,828	0.77%	6,937,316,000	-0.33%	786,009
2015-16	8,788	-0.46%	7,244,412,000	4.43%	824,353
2016-17	8,785	-0.03%	7,815,709,000	7.89%	889,665
2017-18	8,712	-0.83%	8,140,446,000	4.15%	934,395

This information was obtained from the Kenai Peninsula Borough.
The Borough maintains taxing authority; the School District has no taxation authority or independent authority to bond.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 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
2008-09	665.25	9,256	13.91
2009-10	685.17	9,145	13.35
2010-11	690.25	9,025	13.08
2011-12	689.35	8,970	13.01
2012-13	681.90	8,892	13.04
2013-14	692.05	8,761	12.66
2014-15	684.16	8,828	12.90
2015-16	683.54	8,788	12.86
2016-17	670.50	8,785	13.10
2017-18	663.90	8,712	13.12

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

**Standardized Test Scores
Last Ten Fiscal Years**

Fiscal Year	SAT ERW Mean	SAT Math Mean	ACT English	ACT Math	ACT Reading	ACT Science	ACT Composite
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
2015-16*	514.0	503.2	19.9	20.3	21.3	20.3	20.6
2016-17**	567.0	548.0	19.7	19.9	21.3	20.4	20.4
2017-18	575.0	563.0	21.4	21.6	23.7	22.1	22.3

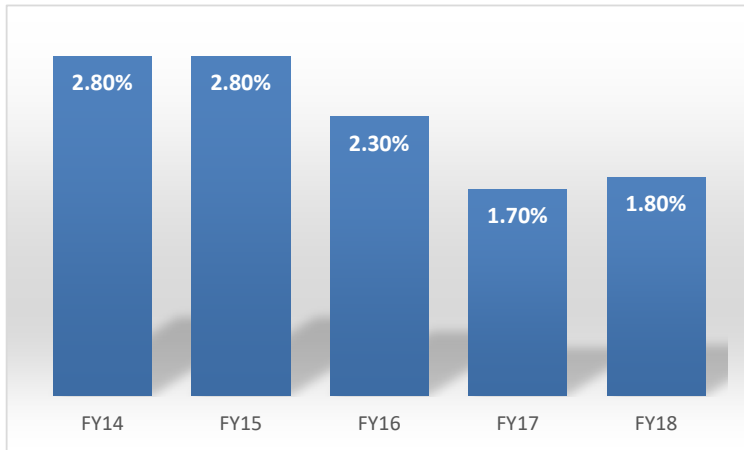
*FY16 SAT changed scoring. Went from a 2400 point scale in reading, writing and math to a 1600 point scale in evidence based reading, writing and math.

**FY17 SAT Reading changed titles. Went from SAT Reading to SAT ERW (Evidenced based reading and writing).

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

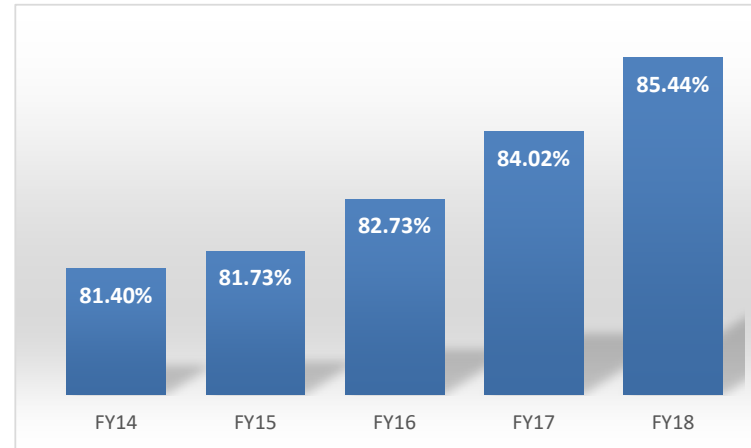
Drop Out Rates

FY14	FY15	FY16	FY17	FY18
2.80%	2.80%	2.30%	1.70%	1.80%



Graduation Rates

FY14	FY15	FY16	FY17	FY18
81.40%	81.73%	82.73%	84.02%	85.44%



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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Free and Reduced Lunches
 Last Four Years

	Paid Lunches	%	Free Lunches	%	Reduced Lunches	%	Total Lunches
2014-15	167,255	33.02%	277,956	54.90%	61,093	12.07%	506,304
2015-16	165,573	33.56%	265,233	53.77%	62,512	12.67%	493,318
2016-17	155,911	32.85%	256,477	54.04%	62,242	13.11%	474,630
2017-18	163,665	33.33%	269,493	54.88%	57,862	11.78%	491,020

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018-2019 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	Current FY18 Budget	Projected FY19 Budget	Change FY18 Current To FY19
65	Aurora Borealis Charter School	18.93	19.06	19.66	18.70	18.18	18.73	18.92	18.92	-
31	Chapman Elementary School	14.16	14.76	12.91	13.38	13.53	13.45	13.99	15.28	1.29
80	Connections/Alternative Programs	20.75	18.90	19.50	19.50	17.25	17.75	24.75	24.75	-
32	Cooper Landing School	2.62	2.87	3.62	3.62	3.50	3.50	3.40	3.40	-
68	Fireweed Academy Charter School	13.37	14.26	8.79	12.11	12.61	11.94	13.75	13.75	-
66	Homer Flex School	6.11	5.89	5.95	5.89	5.91	6.11	6.10	5.90	(0.20)
06	Homer High School	44.44	48.58	49.08	48.58	47.18	45.23	47.70	47.70	-
13	Homer Middle School	23.40	23.98	23.65	23.40	24.28	24.72	25.14	27.14	2.00
35	Hope Elementary/High School	2.72	3.36	3.68	3.87	3.99	3.85	3.50	3.62	0.12
56	Kachemak Selo Elementary/High School	9.74	10.07	10.37	10.84	9.13	8.15	7.84	7.69	(0.15)
63	Kaleidoscope Charter School	25.18	25.33	26.75	26.89	27.05	28.81	26.67	26.42	(0.25)
48	K-Beach Elementary School	39.94	40.14	37.19	39.18	40.44	41.70	40.14	39.13	(1.01)
67	Kenai Alternative School	8.31	8.74	8.45	8.33	9.31	11.22	11.29	11.34	0.05
07	Kenai Central High School	51.07	52.96	53.43	52.45	51.66	50.58	47.84	48.46	0.62
11	Kenai Middle School	39.61	37.79	38.18	37.80	36.89	37.20	37.50	36.50	(1.00)
15	Marathon	1.00	1.00	1.05	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	14.35	14.25	14.75	14.85	13.29	12.91	12.96	12.46	(0.50)
37	Moose Pass Elementary School	3.02	2.92	3.79	3.62	3.54	3.51	3.42	3.11	(0.31)
51	Mountain View Elementary School	51.70	52.57	51.39	49.98	51.05	52.49	53.14	54.14	1.00
34	Nanwalek Elementary/High School	10.09	10.69	12.17	11.59	13.79	12.62	11.74	11.06	(0.68)
10	Nikiski Middle/Senior High School	45.75	46.23	44.85	49.07	46.17	43.44	43.21	43.51	0.30
52	Nikiski North Star Elementary School	35.72	37.77	38.83	36.22	37.47	36.53	35.24	32.99	(2.25)
38	Nikolaevsk Elementary/High School	8.19	8.76	9.20	9.24	9.84	8.84	9.84	9.34	(0.50)
02	Ninilchik Elementary/High School	19.66	20.44	20.72	19.59	20.27	19.12	16.87	16.95	0.08
33	Paul Banks Elementary School	30.44	27.30	24.96	24.56	25.21	26.09	28.23	28.73	0.50
40	Port Graham Elementary/High School	3.81	4.01	4.81	5.14	4.50	5.18	5.13	5.13	-
49	Razdolna Elementary/High School	7.71	8.08	9.08	10.67	10.74	11.32	10.89	10.75	(0.14)
46	Redoubt Elementary School	35.46	38.39	38.15	39.42	36.70	33.90	36.89	37.39	0.50
16	River City Academy	5.24	7.68	7.58	8.62	8.98	8.82	8.94	9.44	0.50
08	Seward High School	20.77	21.40	22.26	21.83	22.63	21.43	22.35	21.85	(0.50)
14	Seward Middle	11.77	11.15	10.99	14.10	16.30	16.02	15.75	16.00	0.25
05	Skyview High School	37.29	37.59	34.09	-	-	-	-	-	-

**2018 -2019 Budget
General Fund - Staffing in FTE's**

Loc	School or Department	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	Current FY18 Budget	Projected FY19 Budget	Change FY18 Current To FY19
12	Skyview Middle School	42.10	46.86	46.65	48.70	51.97	48.46	46.94	46.94	-
43	Soldotna Elementary School	36.97	36.68	35.75	36.93	38.47	38.24	33.83	33.78	(0.05)
09	Soldotna High School	60.10	59.39	64.46	67.38	67.55	66.33	63.99	64.09	0.10
64	Soldotna Montessori Charter School	20.88	21.01	21.11	20.97	21.73	19.51	20.51	20.50	(0.01)
17	Soldotna Prep	-	-	-	22.63	20.99	26.36	25.29	25.94	0.65
44	Sterling Elementary School	21.15	23.15	25.68	26.43	28.14	26.64	26.99	25.49	(1.50)
03	Susan B. English School	8.36	8.49	9.19	9.41	8.80	7.34	7.06	6.38	(0.68)
01	Tebughna School	4.93	6.46	4.96	4.96	4.96	5.51	5.51	5.39	(0.12)
45	Tustumena Elementary School	20.20	21.06	20.29	20.63	21.38	22.05	21.15	21.15	-
53	Voznesenka Elementary/High School	12.89	13.17	13.47	15.22	15.84	14.84	13.95	12.95	(1.00)
50	West Homer Elementary School	28.43	30.53	35.17	35.24	34.79	34.84	30.80	31.30	0.50
42	William H. Seward Elementary School	31.20	33.17	34.27	31.30	29.35	31.75	30.54	30.61	0.07
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	1.00	2.00	2.00	-
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	9.00	8.00	8.00	-
75	Planning and Operations	3.00	3.00	3.00	3.00	2.00	1.50	1.53	1.53	-
76	Purchasing and Warehouse	7.50	7.50	7.50	7.50	8.75	8.75	8.75	8.75	-
77	Human Resources	8.00	8.00	8.00	8.00	8.00	7.00	6.00	6.00	-
78	Information Services	14.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	38.75	34.73	35.47	33.85	32.55	29.05	26.24	27.86	1.62
83	Districtwide Instruction	5.75	5.75	6.50	4.50	4.50	4.50	4.00	4.00	-
84	Elementary Ed/Curriculum	5.00	9.80	10.00	8.00	7.56	5.25	4.95	5.25	0.30
85	Secondary Ed/Pupil Activity	12.10	15.60	14.76	13.28	11.98	11.19	4.67	4.47	(0.20)
86	K-12/Assessment	12.42	14.23	12.98	12.91	14.21	13.76	3.60	3.60	-
87	Nursing Services	3.35	3.56	3.61	4.16	3.46	3.42	3.90	4.08	0.18
92	Grants - Instruction	-	-	-	-	-	-	-	-	-
96	Unallocated	9.10	0.97	8.01	1.99	7.40	7.00	1.50	5.00	3.50
TOTALS		1,084.50	1,109.03	1,119.71	1,110.03	1,115.77	1,097.45	1,062.83	1,065.91	3.08

**Kenai Peninsula Borough School District
2018 -2019 Budget
Staff - All Funds**

											Budget	
	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Support Staff												
C/O Administrators	2.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00	6.00	5.00	5.00	5.00
Aides	153.60	173.94	183.53	210.50	217.99	213.37	207.41	210.80	206.25	216.15	210.91	211.18
Secretaries	93.81	103.45	102.97	97.07	101.32	101.51	103.60	101.49	98.66	93.38	90.94	91.07
Custodians	81.07	81.50	86.18	85.57	85.69	84.88	85.67	85.23	84.78	85.23	75.76	74.01
Food Service	40.30	37.63	37.82	39.17	43.36	45.12	46.40	46.59	44.90	46.11	43.82	43.82
Warehouse	5.00	5.00	5.50	7.50	7.50	7.50	7.50	7.50	8.50	8.75	8.75	8.75
Information Services	12.75	12.75	12.75	14.00	14.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00
Other Support	33.99	36.18	40.83	40.83	40.33	40.33	41.58	40.23	38.61	38.49	38.23	38.23
Total Support Staff	422.52	453.45	472.58	497.64	513.19	509.71	510.16	509.84	500.70	506.11	485.41	484.06
Certificated Staff												
C/O Administrators	9.00	8.00	9.00	8.00	8.00	7.30	7.05	6.60	6.36	6.05	6.05	6.05
Principals/Asst Principals	38.40	37.60	40.10	40.60	42.60	42.61	42.83	40.88	40.63	38.99	40.00	39.49
Classroom Teachers	459.87	497.35	512.27	520.15	521.65	512.45	523.60	513.16	514.89	503.25	497.95	486.75
Special Education Teachers	141.73	136.40	138.90	139.65	141.70	142.95	142.45	143.45	142.55	141.55	140.00	141.55
Other Certified Staff	28.00	31.50	34.00	30.45	26.00	26.50	26.00	27.55	26.10	25.70	25.95	24.30
Total Certificated Staff	677.00	710.85	734.27	738.85	739.95	731.81	741.93	731.64	730.53	715.54	709.95	698.14
Total Staff	1,099.52	1,164.30	1,206.85	1,236.49	1,253.14	1,241.52	1,252.09	1,241.48	1,231.23	1,221.65	1,195.36	1,182.20

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2018 - 2019 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 *	162	35	-	197	\$ -	\$ -	\$ -	\$ -
31 Chapman	100	29	-	129	8,480	2,981	-	11,461
80 Connections **	358	103	274	735	-	-	-	-
32 Cooper Landing	15	3	1	19	1,494	347	123	1,964
68 Fireweed Academy Charter *	112	-	-	112	-	-	-	-
66 Homer Flex	-	-	30	30	-	-	4,071	4,071
06 Homer High	-	-	410	410	-	-	49,979	49,979
13 Homer Middle	-	200	-	200	-	20,560	-	20,560
35 Hope	12	4	4	20	1,195	462	543	2,200
56 Kachemak Selo	16	8	19	43	1,458	874	2,436	4,767
63 Kaleidoscope Charter*	260	-	-	260	-	-	-	-
48 K-Beach Elementary	397	-	-	397	33,666	-	-	33,666
67 Kenai Alternative	-	-	65	65	-	-	8,333	8,333
07 Kenai Central	-	-	484	484	-	-	59,000	59,000
11 Kenai Middle	121	229	-	350	10,261	23,541	-	33,802
15 Marathon ***	-	2	8	10	-	187	1,086	1,273
47 McNeil Canyon	116	-	-	116	9,837	-	-	9,837
37 Moose Pass	14	2	-	16	1,394	231	-	1,625
51 Mountain View	473	-	-	473	40,110	-	-	40,110
34 Nanwalek	42	20	21	83	4,318	2,458	3,049	9,825
10 Nikiski Middle/Sr High	61	108	208	377	4,703	11,102	25,355	41,161
52 Nikiski North Star	342	-	-	342	29,002	-	-	29,002
38 Nikolaevsk	33	9	30	72	3,006	896	3,846	7,749
02 Ninilchik	50	16	39	105	4,240	1,645	4,754	10,639
33 Paul Banks	189	-	-	189	16,027	-	-	16,027
40 Port Graham	22	7	7	36	2,262	860	1,016	4,138
49 Razdolna	53	14	29	96	5,279	1,617	3,576	10,472
46 Redoubt Elementary	338	-	-	338	28,662	-	-	28,662
16 River City Academy	-	24	61	85	-	2,467	7,436	9,903
08 Seward High	-	-	175	175	-	-	21,333	21,333
14 Seward Middle	49	76	-	125	4,155	7,813	-	11,968
12 Skyview Middle School	-	417	-	417	-	42,868	-	42,868
43 Soldotna Elementary	271	-	-	271	22,981	-	-	22,981
09 Soldotna High	-	-	564	564	-	-	68,752	68,752
64 Soldotna Montessori Charter *	167	-	-	167	-	-	-	-
17 Soldotna Prep	-	-	203	203	-	-	24,746	24,746
44 Sterling Elementary	207	-	-	207	17,554	-	-	17,554
03 Susan B. English	21	4	10	35	2,159	492	1,452	4,102
01 Tebughna	19	4	6	29	1,953	492	871	3,316
45 Tustumena	176	-	-	176	14,925	-	-	14,925
53 Voznesenka	51	17	29	97	4,325	1,748	3,535	9,608
50 West Homer	247	-	-	247	20,946	-	-	20,946
42 Seward Elementary	276	-	-	276	23,405	-	-	23,405
TOTAL	4,770	1,331	2,677	8,778	317,795	123,640	295,291	736,726

* 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

2018 - 2019 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	14,895	-	-	14,895		0.099	1,475
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 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
William H. Seward Elem	52,199	-	-	52,199		0.099	5,168
	<u>1,866,466</u>	<u>33</u>	<u>31,680</u>	<u>1,897,186</u>			<u>\$ 256,512</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

2018 -2019 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0058 per copy Budget
65	Aurora Borealis Charter *	197	-	-	-
31	Chapman	129	19,350	232,200	1,347
80	Connections***	735	22,050	264,600	1,535
32	Cooper Landing	19	2,850	34,200	198
68	Fireweed Academy Charter *	112	-	-	-
66	Homer Flex **	30	4,500	54,000	313
06	Homer High	410	61,500	738,000	4,280
13	Homer Middle	200	30,000	360,000	2,088
35	Hope	20	3,000	36,000	209
56	Kachemak Selo	43	6,450	77,400	449
63	Kaleidoscope Charter*	260	-	-	-
48	K-Beach	397	59,550	714,600	4,145
67	Kenai Alternative **	65	9,750	117,000	679
07	Kenai Central	484	72,600	871,200	5,053
11	Kenai Middle	350	52,500	630,000	3,654
15	Marathon	10	1,500	18,000	104
47	McNeil Canyon	116	17,400	208,800	1,211
37	Moose Pass	16	2,400	28,800	167
51	Mountain View	473	70,950	851,400	4,938
34	Nanwalek	83	12,450	149,400	867
10	Nikiski Middle/Sr	377	56,550	678,600	3,936
52	Nikiski North Star	342	51,300	615,600	3,570
38	Nikolaevsk	72	10,800	129,600	752
02	Ninilchik	105	15,750	189,000	1,096
33	Paul Banks	189	28,350	340,200	1,973
40	Port Graham	36	5,400	64,800	376
49	Razdolna	96	14,400	172,800	1,002
46	Redoubt	338	50,700	608,400	3,529
16	River City Academy	85	12,750	153,000	887
08	Seward High	175	26,250	315,000	1,827
14	Seward Middle	125	18,750	225,000	1,305
12	Skyview Middle School	417	62,550	750,600	4,353
43	Soldotna Elem	271	40,650	487,800	2,829
09	Soldotna High	564	84,600	1,015,200	5,888
64	Soldotna Montessori Charter *	167	-	-	-
17	Soldotna Prep	203	30,450	365,400	2,119
44	Sterling	207	31,050	372,600	2,161
03	Susan B English	35	5,250	63,000	365
01	Tebughna	29	4,350	52,200	303
45	Tustumena	176	26,400	316,800	1,837
53	Voznesenka	97	14,550	174,600	1,013
50	West Homer	247	37,050	444,600	2,579
42	William H. Seward Elem	276	41,400	496,800	2,881
Total		8,778	1,118,100	13,417,200	77,818

* 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

2018-19 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 FY19 budget includes funding for the following projects:

Area-wide portables and outbuildings	75,000
Area-wide flooring replacement upgrades	175,000
Area-wide ADA upgrades	75,000
Area-wide elevator upgrades	50,000
Area-wide electrical and lighting upgrades	150,000
Area-wide HVAC upgrades and repairs	75,000
Area-wide asphalt and sidewalk repair	150,000
Area-wide generator and associated hardware upgrades	50,000
Area-wide security and safety improvements	300,000
Area-wide window and siding repair/replacement	<u>150,000</u>
Total	<u>\$1,250,000</u>

Additionally, district-wide capital projects to address water quality, asbestos, portable classrooms and outbuildings, Americans with Disabilities Act compliance, flooring, electrical, intercom and fire code issues have been and continue to be accomplished. Coinciding with the aforementioned, preventative and minor maintenance tasks as well as numerous projects of a smaller scope are ongoing.

Capital projects are approved by the School Board and submitted to the Borough for consideration via yearly on-site inspections and the formation of a Capital Improvements/Major Maintenance Six Year Plan list. Funding for the capital projects is appropriated and accounted for by the Borough. It is neither anticipated nor expected that all projects on the priority list will receive funding and action in the coming fiscal year. The priorities are subdivided by 1) health/safety issues, 2) maintenance issues, and 3) other recognized supplemental needs.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

CODE STRUCTURE:

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

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

For purposes of budget building, the "100 School Operating (General Fund)" is used.

FUND CODES

100 School Operating (General Fund)	260 Title III-A, English Lang. Acquisit.	300 McKinney-Vento Homeless
201 State Staff Dev Mini-Grants	263 Governor's Alternative Grant	350 Title VII - Indian Education
205 Pupil Transportation	265 Carl Perkins - Basic	356 Gear Up
214 Statewide Alaska Mentorship	266 Title VI-B	371 Corporate Grants
221 AK Works	272 Upward Bound/UAF	372 Community Theater
255 Food Service	281 Migrant Education	375 Equipment Fund
260 Title I-A	284 Youth in Detention	379 School Incentive
260 Title I-C, Migrant Education	289 Governor's Drug Prevention	500 Capital Project
260 Title I-D, Neglected & Delinquent	295 School Improvement	710 Pupil Activity
260 Title II-A, Professional Devel.	298 Title I-D, Delinquent	

CODE STRUCTURE:

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

Location codes are used to identify the site for a particular budget. (Example, school or department)

LOCATION CODES:

01 Tebughna School	40 Port Graham Elem/High	72 C/O Asst. Supt. Admin. Services
02 Ninilchik Elem/High	41 Sears Elementary	73 C/O Asst. Supt.-Instruction
03 Susan B English Elem/Hi	42 Seward Elementary	74 C/O Fiscal Services
04 Spring Creek	43 Soldotna Elementary	75 C/O Planning and Operations
05 Skyview High	44 Sterling Elementary	76 C/O Purchasing & Warehouse
06 Homer High	45 Tustumena Elementary	77 C/O Human Resources
07 Kenai Central High	46 Redoubt Elementary	78 C/O Information Services
08 Seward High	47 McNeil Canyon Elem	79 E-Rate/Tech Plan
09 Soldotna High	48 K-Beach Elementary	80 Connections
10 Nikiski Mid/Sr High	49 Razdolna Elementary	81 Special Services
11 Kenai Middle	50 West Homer Elementary	82 Interest Based Bargaining
12 Skyview Middle	51 Mt. View Elementary	83 Districtwide Services
13 Homer Middle	52 Nikiski North Star Elementary	84 Curriculum
14 Seward Middle	53 Voznesenka Elem/High	85 Elem. &Secondary Ed/Pup Act
15 Kenai Youth Facility	56 Kachemak Selo	86 K-12/Assessment/Curriculum
16 River City Academy	62 Greatland Adventure Academy	87 Nursing Services
17 Soldotna Prep	63 Kaleidoscope Charter	88 Community Education
31 Chapman Elem	64 Montessori Charter	89 Community Theater
32 Cooper Landing Elem	65 Aurora Borealis Charter	90 Student Nutrition Services
33 Paul Banks Elem	66 Homer Flex	92 Grants Instruction
34 Nanwalek Elem/High	67 Kenai Alternative High School	96 Unallocated
35 Hope Elem/High	68 Fireweed Academy Charter	
37 Moose Pass Elementary	70 C/O Board of Education	
38 Nikolaevsk Elem/High	71 Superintendent	

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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

FUNCTION CODES

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	Regular 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 & Business
4350	Support Services-Instruction	4600	Operation & Maintenance of Plant
4352	Library Services	4700	Pupil Activities
4354	Inservice	4760	Pupil Transportation
4400	School Administration	4780	Community Services
4450	School Administration Support	4790	Food Services

FUNCTION CODES AND DESCRIPTIONS

4100 REGULAR INSTRUCTION

Activities dealing with the teaching of pupils 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 pupil functions are not classified under the regular instruction function. Such costs are classified under separate function. Classified under this function would be salaries for classroom teacher, aides who assist with regular 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 regular 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 pupils 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 pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil 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 pupils, 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 pupils 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 (Districtwide 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 - STUDENTS**

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 (Districtwide Inservice).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils 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 pupil 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, support 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**

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

4600 **OPERATION 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 **PUPIL ACTIVITY**

Used in the School Operating Fund and Pupil 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 **PUPIL 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 pupils 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, support staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
3110	Superintendent	3293	Long Term Sub - Support	4332	Telephone
3120	Asst. Supt - TRS	3294	Temporary Salaries-Support	4350	In-Kind Utilities
3130	Principal/Asst. Principal	3295	Overtime- Support	4360	Electricity
3140	Director/Coordinator - TRS	3296	Substitute-Certified w/o certificate	4380	Fuel for Heating
3150	Teachers	3297	Officials	4401	Freight Costs
3161	Extra-Duty Compensation	3300	Leave - Support	4402	Purchased Services
3162	Emolument	3511	Health Care Costs	4408	Purchased Services - Copier
3171	Substitute-Certified w/certificate	3512	Life Insurance	4409	Purchased Services - Riso
3172	Tem-Certified w/Certificate	3520	Unemployment Insurance	4410	Rentals
3173	Long Term Sub - Certified	3541	Medicare-Certified	4430	Equip. Repair & Maintenance
3180	Specialists - Certified	3542	FICA Contribution	4501	Supplies
3190	Leave - Certified	3550	Teachers Retirement - TRS	4502	Discretionary Material
3211	Asst. Supt - Classified	3560	Support Retirement - PERS	4503	Software
3212	Director/Coordinator - Classified	4100	Profess/Tech Services	4580	Gas & Oil
3220	Specialists - Nurse	4140	Profess/Tech- Legal	4590	Food
3230	Tutors/Aides	4150	Profess/Tech- Medical	4600	Milk
3240	Support Staff	4201	Travel - Meals	4850	Stipends
3250	Custodians	4202	Travel - Mileage	4901	Other Expenses
3260	Food Service Staff	4203	Travel - Other	4903	Professional Dues
3271	Bus Drivers	4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3272	Bus Drivers Activity, Co-Curr.	4310	Water & Sewage	4950	Indirect Costs
3291	Substitute-Support	4320	Garbage	5101	Equipment-General
3292	Extra-Duty Compensation-Support	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 - Certified

Assists superintendents in districtwide 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 - Certified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or districtwide 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 - Certified**

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 certified employees for services outside the instructional day.

3171 **SUBSTITUTES - Certified with Certificate**

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

3172 **TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

3173 **LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

3180 **SPECIALISTS - Certified**

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

3190 **LEAVE – Certified**

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

3211 **ADMINISTRATOR – Classified**

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

3212 **DIRECTOR/COORDINATOR - Classified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer districtwide 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 **SUPPORT 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 - SUPPORT STAFF**

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

3292 **EXTRA DUTY COMPENSATION - Support**

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

3293 **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

3294 **TEMPORARY SALARIES - SUPPORT**

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

3295 **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3296 SUBSTITUTES - Certified 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 – Support

Leave for classified 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>FY18</u>	<u>FY19</u>
3511	Health Care Costs	\$20,778/employee Traditional Plan	\$22,870/employee Traditional Plan

		<u>FY18</u>	<u>FY19</u>
3512	Life Insurance including Spouse Insurance	.15 %	.15 %
3520	Unemployment Insurance	.15 %	.15 %
3541	Medicaid (certified)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

SUPPORT STAFF

3512	Life Insurance including Spouse Insurance	.15 %	.15 %
3520	Unemployment Insurance	.15 %	.15 %
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 & 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, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

4408 COPY SERVICES

Per copy costs are recorded under this object code.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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 & 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, pupil 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.

4580 **GAS & OIL**

This expenditure code is used for food service delivery, pupil 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 pupils in a private home or other facility when such pupils 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

Account Number	A system of numbering or otherwise designating accounts, in such a manner that the number and placement 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.
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.
Budget Document	The official written statement prepared by the School District's administrative staff to present a comprehensive financial plan 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 staff development opportunities, sometimes as part of 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 \$200 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.
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 by Alaska Legislature.
Maintenance Contracts	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.
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.
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
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	Certificated employees working as librarians, counselors, psychologists, speech therapists and occupational/physical therapists are designated "specialists" because of a requirement in the State of Alaska Chart of Accounts to record their salaries in a specific object code.
Support Staff	Secretaries, nurses, aides and tutors, accounting and Human Resources staff, bookkeepers, clerical staff, computer hardware and software technical staff, theater technicians, pool managers, food service staff, 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