

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

2018-19 Preliminary Budget

March 5, 2018



**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

Page is intentionally left blank.

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

TABLE OF CONTENTS

I. INTRODUCTORY SECTION

ASBO Meritorious Budget Award	1
FY18 Enrollment Projection	2
Borough and School District Relationship	3
Major Goals and Objectives	3
Board of Education Goals	3
District Goals	3
District Administration and Management	5
School Administration and Management	5
Organizational Chart	6
Budget Administration and Management	7

II. FINANCIAL SECTION

Classification of Funds and Account Groups	11
All Government Funds – Revenue	12
All Government Funds – Expenditures	13
Expenditure Summary by Function	14
Expenditure Summary by Function Pie Chart	14
General Fund	15
Districtwide Budget Summary by Object for Expense Accounts	16
Districtwide Budget Summary by Location for Expense Accounts	17
Summary of Function Codes by Fund/Location	18-19
Summary of Object Codes by Fund/Function/Location	
4100 Instruction	20
4200 Special Education Instruction	21
4220 Special Education Support Services - Student	22
4300 Support Services - Student	23
4350 Support Services - Instruction	24
4400 School Administration	25
4450 School Administration Support Services	26
4510 District Administration	27
4550 District Administration Support Services	28
4600 Operations and Maintenance of Plant	29
4700 Student Activities	30
4900 Transfer To Other Funds	31
Aurora Borealis Charter School	32
Chapman Elementary	34
Connections	36
Cooper Landing School	38
Fireweed Academy Charter School	40
Homer Flex High	42
Homer High	44
Homer Middle	46
Hope Elem/High	48
Kachemak Selo Elem/High	50
Kaleidoscope Charter School	52
K-Beach Elementary	54
Kenai Alternative High	56
Kenai Central High	58
Kenai Middle	60

II. FINANCIAL SECTION (Continued)

Marathon.....	62
McNeil Canyon Elementary	64
Moose Pass Elementary.....	66
Mountain View Elementary	68
Nanwalek Elementary/High	70
Nikiski Middle/Senior High	72
Nikiski North Star Elementary.....	74
Nikolaevsk Elementary/High.....	76
Ninilchik Elementary/High.....	78
Paul Banks Elementary	80
Port Graham Elementary/High.....	82
Razdolna Elementary/High	84
Redoubt Elementary	86
River City Academy	88
Seward High	90
Seward Middle	92
Skyview Middle	94
Soldotna Elementary	96
Soldotna High	98
Soldotna Montessori Charter School.....	100
Soldotna Prep	102
Sterling Elementary	104
Susan B. English	106
Tebughna School.....	108
Tustumena Elementary.....	110
Voznesenka Elementary/High	112
West Homer Elementary.....	114
William H. Seward Elementary	116
Board of Education	118
Office of Superintendent.....	120
Assistant Superintendent Instructional Support.....	122
Assistant Superintendent Instruction	124
Fiscal Services.....	126
Planning and Operations	128
Purchasing/Warehouse	130
Human Resources	132
Information Services	134
E-Rate/Tech Plan II	136
Pupil Services	138
Districtwide Service	140
Elementary Ed/Curriculum	142
Secondary Ed/Pupil Activity.....	144
K-12/Assessment.....	146
Nursing Service.....	148
Unallocated.....	150
Special Revenue Funds.....	153
Food Service.....	154
Pupil Transportation.....	155

III. INFORMATIONAL SECTION

Enrollment History and Projections	157
Staff – All Funds	158
FY18 Instruction & Office Supply Allocation.....	161
FY18 Custodial Supply Allocation	162
FY18 Copy Allocation	163
Balance Sheet Governmental Funds	164
Account Structure Components	
Fund Codes	165
Location Codes	165
Function Codes.....	166
Object Codes – Revenue Account Descriptions.....	171
Object Codes – Expenditure Account Descriptions.....	173
Glossary of Terms	180
Alaska Facts	184

Page is intentionally left blank.

INTRODUCTORY SECTION



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, reading 'Anthony N. Dragona'.

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

A handwritten signature in black ink, reading 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director

FY19 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY19 Projection	FY18 on 10-27-17 W/Presch	Difference	FY18 on 10-27-17 WO/Presch	Difference
Aurora Borealis Charter	0	24	24	23	23	24	24	20	20	15	0	0	0	0	197	197	0	197	0
Chapman	0	9	19	18	12	14	17	11	16	13	0	0	0	0	129	136	(7)	126	3
Connections	0	46	46	49	49	58	47	63	53	50	62	56	75	81	735	772	(37)	772	(37)
Cooper Landing	0	4	4	1	3	1	1	1	2	1	0	1	0	0	19	15	4	15	4
Fireweed Academy Charter	0	17	17	17	17	12	22	10	0	0	0	0	0	0	112	124	(12)	124	(12)
Greatland Adventure Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Homer Flex	0	0	0	0	0	0	0	0	0	0	4	4	7	15	30	30	0	30	0
Homer High	0	0	0	0	0	0	0	0	0	0	102	107	99	102	410	390	20	390	20
Homer Middle	0	0	0	0	0	0	0	0	108	92	0	0	0	0	200	186	14	186	14
Hope	0	3	3	2	0	1	1	2	2	2	2	0	1	1	20	17	3	17	3
Kachemak Selo	0	3	3	3	1	0	5	1	3	5	5	6	3	5	43	45	(2)	45	(2)
Kaleidoscope Charter	0	36	44	44	44	44	48	0	0	0	0	0	0	0	260	259	1	259	1
K-Beach	0	65	55	56	66	44	58	53	0	0	0	0	0	0	397	395	2	388	9
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	1	4	18	42	65	82	(17)	65	0
Kenai Central High	0	0	0	0	0	0	0	0	0	0	115	142	109	118	484	450	34	450	34
Kenai Middle	0	0	0	0	0	0	0	121	106	123	0	0	0	0	350	344	6	344	6
Marathon	0	0	0	0	0	0	0	0	1	1	1	2	2	3	10	4	6	4	6
McNeil Canyon	0	15	17	15	16	16	16	21	0	0	0	0	0	0	116	124	(8)	123	(7)
Moose Pass	0	2	3	0	3	3	2	1	2	0	0	0	0	0	16	14	2	14	2
Mountain View	0	83	91	82	71	77	69	0	0	0	0	0	0	0	473	484	(11)	461	12
Nanwalek	0	9	6	6	4	6	4	7	9	11	7	5	5	4	83	76	7	76	7
Nikiski Middle/Senior	0	0	0	0	0	0	0	61	64	44	57	51	50	50	377	358	19	358	19
Nikiski North Star	0	56	47	54	60	67	58	0	0	0	0	0	0	0	342	367	(25)	347	(5)
Nikolaevsk	0	4	4	5	5	6	5	4	4	5	10	6	11	3	72	76	(4)	76	(4)
Ninilchik	0	9	4	2	11	8	9	7	9	7	13	9	10	7	105	109	(4)	100	5
Paul Banks	0	61	60	68	0	0	0	0	0	0	0	0	0	0	189	215	(26)	182	7
Port Graham	0	5	1	3	4	3	3	3	3	4	2	2	2	1	36	33	3	33	3
Razdolna	0	7	5	9	7	8	4	13	5	9	11	7	4	7	96	90	6	89	7
Redoubt	0	46	55	49	44	43	48	53	0	0	0	0	0	0	338	358	(20)	338	0
River City Academy	0	0	0	0	0	0	0	0	12	12	13	16	15	17	85	81	4	81	4
Seward High	0	0	0	0	0	0	0	0	0	0	38	47	45	45	175	180	(5)	180	(5)
Seward Middle	0	0	0	0	0	0	0	49	40	36	0	0	0	0	125	114	11	114	11
Skyview Middle	0	0	0	0	0	0	0	0	213	204	0	0	0	0	417	403	14	403	14
Soldotna Elem	0	39	42	33	39	43	41	34	0	0	0	0	0	0	271	317	(46)	278	(7)
Soldotna High	0	0	0	0	0	0	0	0	0	0	0	190	205	169	564	546	18	546	18
Soldotna Montessori Charter	0	23	23	27	22	25	28	19	0	0	0	0	0	0	167	167	0	167	0
Soldotna Prep	0	0	0	0	0	0	0	0	0	0	203	0	0	0	203	190	13	190	13
Sterling	0	36	27	32	28	21	28	35	0	0	0	0	0	0	207	227	(20)	207	0
Susan B English	0	3	3	1	3	5	6	0	1	3	2	3	4	1	35	33	2	33	2
Tebughna	0	1	5	1	1	1	4	6	2	2	2	2	2	0	29	29	0	29	0
Tustumena	0	25	23	19	22	33	27	27	0	0	0	0	0	0	176	188	(12)	177	(1)
Voznesenka	0	10	7	9	5	6	9	5	12	5	10	5	5	9	97	107	(10)	97	0
West Homer	0	0	0	0	56	73	63	55	0	0	0	0	0	0	247	256	(9)	256	(9)
William H. Seward Elem	0	45	54	35	49	46	47	0	0	0	0	0	0	0	276	307	(31)	280	(4)
	0	686	692	663	665	688	694	682	687	644	660	665	672	680	8,778	8,895	(117)	8,647	131

Organizational Section

Borough and School District Relationship

The Kenai Peninsula Borough School District is operated as a dependent 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 reported in the Kenai Peninsula Borough Budget and Comprehensive Annual Financial Report.

The Kenai Peninsula Borough Board of Education is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the School District budget must be authorized by the Borough Assembly.

Mission Statement

The mission of the Kenai Peninsula Borough School District is to develop productive, responsible citizens who are prepared to be successful in a dynamic world.

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools, estimated enrollment for FY19 is 8,778 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. 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 remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades.

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, in partnership with its richly diverse communities, is to develop creative, productive learners who demonstrate skills, knowledge, and attitudes to meet life's challenges, by providing stimulating, integrated learning opportunities in a safe, supportive environment. The School Board annually defines goals.

Board of Education Goals

Board goals for FY18 were set at the July 10, 2017 board planning session. Board goals for FY18 are:

- 1) Pursue a fiscally responsible and reliable education funding plan.
- 2) Connect and communicate to build and strengthen positive relationships.
- 3) Support strategic plan implementation.

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

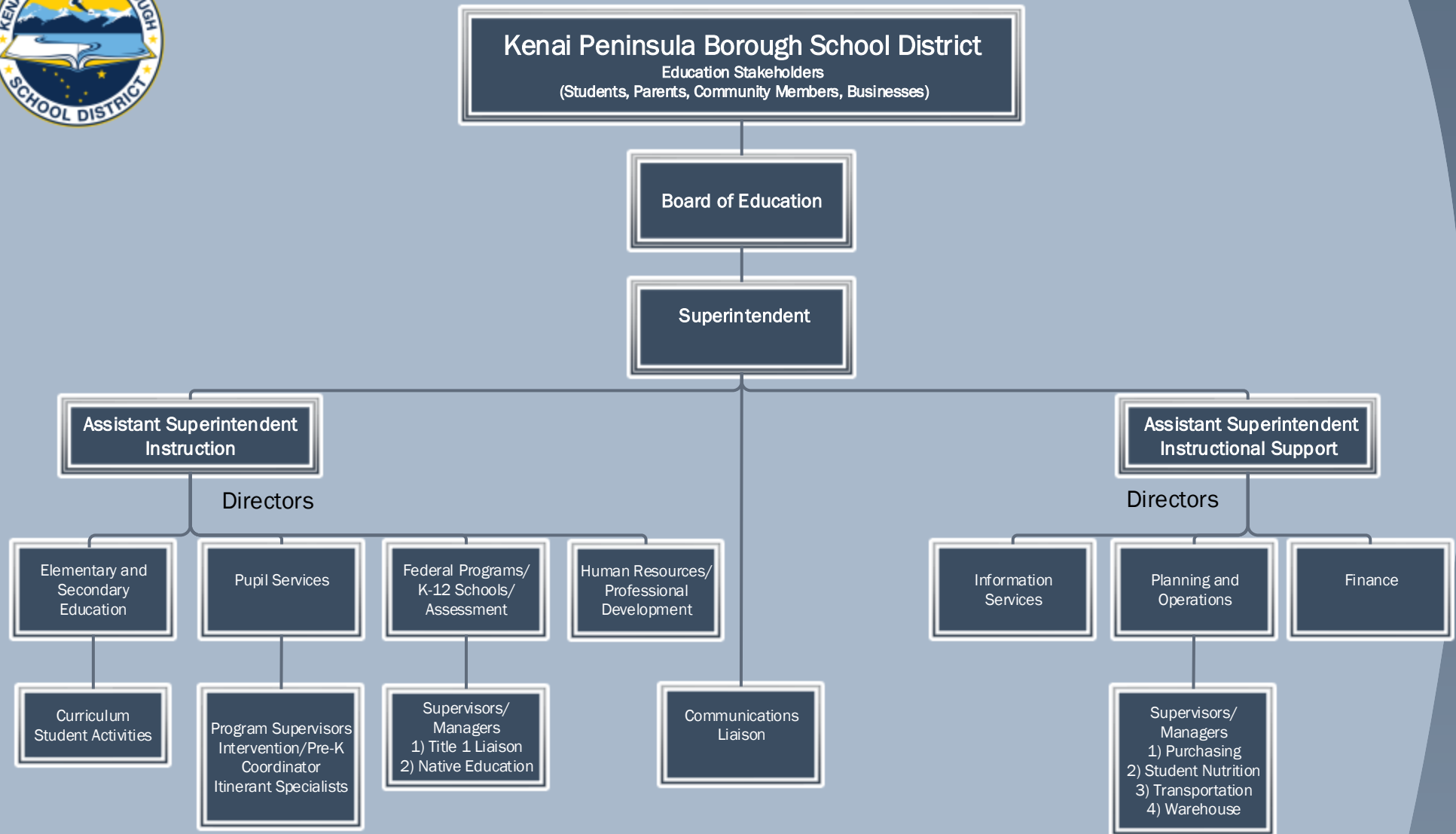
Mr. Sean Dusek, Superintendent
Mr. John O'Brien, Superintendent, Instruction
Mr. Dave Jones, Assistant Superintendent, Instructional Support
Dr. Christine Ermold, Director of Human Resources
Mr. John Pothast, Director of Elementary & Secondary Education/Pupil Activity
Mr. Clayton Holland, Director of 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
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	Vacant
Homer Flex	Mr. Christopher Brown	Razdolna	Vacant
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. Timothy Whip	Skyview Middle School	Mr. Sargeant Truesdell
Kaleidoscope Charter	Ms. Robin Dahlman	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 DeVold
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	Vacant
Moose Pass	Mr. Douglas Hayman	Tustumena	Mr. Douglas Hayman
Mountain View	Mr. Karl Kircher	Voznesenka	Mr. Michael Wojciak
Nanwalek	Vacant	West Homer Elementary	Mr. Eric Waltenbaugh
Nikiski Middle/Senior	Mr. Dan Carstens	William H. Seward Elem	Mr. Alan Haskins

2018-2019 Organizational Chart



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 accounts of the School District are organized on the basis of funds. A fund is considered a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures for transactions related to certain district functions or activities. Undesignated fund balance represents the excess of assets over liabilities and reserved fund balance.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types.

Governmental Funds Governmental fund operations are focused on the measurement of the sources and flow of current financial resources. This measurement is unique in that generally only current expendable financial resources are accounted for in this group. Governmental funds consist of the following fund types:

General Fund - The general School District activities are recorded in the General Fund. The revenues of the General Fund are derived primarily from the Kenai Peninsula Borough and allocations received from the State of Alaska and the United States government. Primary expenditures in the general fund are made for student instruction, operation and maintenance of plant and administration.

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 2012.

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.

Proprietary Funds Proprietary funds are focused on the measurement of the economic resources required for a particular purpose and limitations on the use of net assets rather than on the source of those assets.

Internal Service Fund – The employee compensated leave fund was established effective FY04 to account for the assets required to pay for sick, personal, and annual leave accrued by employees. The health care plan internal service fund was established in FY12 to account for the contributions and other income collected to pay health care plan expenditures for employee and dependent health services and administration.

Fiduciary Funds This fund category is used to account for those assets which the District holds on behalf of others as their agent.

Student Activity Fund - The Student Activity Fund accounts for each Kenai Peninsula Borough school's individual activity account which sponsors student activities within the school such as athletics and student clubs. The School Board recognizes money and money management comprise the foundational supports of the entire school program. The board has retained ultimate accountability for the use of public funds and delegated responsibility to the Superintendent for implementing the methodologies.

Budget Supervision and Oversight

Subsequent to the formal budget adoption, the Board of Education may, by motion, transfer appropriations between major budget classifications or departments. The Superintendent may transfer amounts between line items within a major budget classification. Appropriations on annual budgets lapse at year end.

The Assistant Superintendent, Instructional Support with assistance from the Director of Finance, is responsible for oversight and management of the District budgets as approved by the Board of Education. Assisting the Assistant Superintendent are site and department level administrators, who are responsible for their site and/or department budget management and review. These administrators are responsible for ensuring expenditures do not exceed authorized budgeted amounts. They also ensure the revenue is expended for authorized, proper, and legal purposes.

The District's software system maintains account balances; orders require funds be in accounts before expenditures are approved. All budget transfers are reviewed for compliance with the State of Alaska Chart of Accounts and District requirements.

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer of \$50,000 or more requires specific 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 regarding the status of revenues and expenditures. After the end of each quarter, the Board is presented with a report of all the budget transfers for the quarter just ended. 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 27 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.

Page is intentionally left blank.



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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2018 -2019 Budget
All Government Funds - Revenue**

2014-15 Actual	2015-16 Actual	2016-17 Actual	Revenue Source	Original 2017-18 Budget	Current 2017-18 Budget	Preliminary 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	40,941,558	2,057,761	5
326,758	623,325	83,033	Interest	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 Local Revenue	150,000	150,000	150,000	-	-
45,027,555	50,089,629	49,265,966	Total Local Revenue	50,918,432	50,918,432	52,976,193	2,057,761	4
State Revenue:								
79,159,764	80,288,271	81,308,106	Foundation Program	79,228,895	79,432,887	79,434,290	1,403	0
3,008,638	-	-	Other State Revenue	-	-	-	-	-
-	-	-	Other State Revenue - Safety	-	-	-	-	-
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
226,345,214	90,440,989	90,233,541	Total State Revenue	87,129,086	87,333,628	88,996,904	1,663,276	2
Federal Revenue:								
211,375	287,646	250,781	Medicaid - School Based	200,000	200,000	225,000	25,000	13
211,375	287,646	250,781	Total Federal Revenue	200,000	200,000	225,000	25,000	13
271,584,144	140,818,264	139,750,288	Total General Fund Revenue	138,247,518	138,452,060	142,198,097	3,721,037	3
Special Revenue Funds Revenue:								
184,415	114,667	-	Alaska Works - CEF	-	-	-	-	-
220,236	217,131	211,027	Carl Perkins Fund	194,106	219,060	-	(219,060)	(100)
31,685	37,585	46,460	Community Theater Fund	35,000	35,000	-	(35,000)	(100)
313,963	200,443	272,718	Digital Teaching	-	-	-	-	-
-	170,397	37,261	Distance Learning & Telemedicine	-	-	-	-	-
95,170	182,892	24,290	Equipment Fund	75,000	75,000	-	(75,000)	(100)
2,993,194	2,970,743	2,935,878	Food Service Fund	3,213,500	3,213,500	4,014,450	800,950	25
20,000	4,900	-	Food Service - Equipment	10,000	10,000	-	(10,000)	-
133,984	95,585	141,829	Food Service Fund - FFVP	28,366	122,759	-	(122,759)	(100)
98,579	58,118	-	Food Service Nutritional Alaskan Foods	-	-	-	-	-
125,578	120,315	111,049	Gear Up Kenai Peninsula	50,503	50,503	-	(50,503)	(100)
176,872	383,128	-	Legislative Grants	-	-	-	-	-
306,221	204,336	307,136	Miscellaneous Grants Fund	202,188	310,192	-	(310,192)	(100)
2,566,708	2,956,948	2,774,290	NCLB Fund	4,121,774	4,123,129	-	(4,123,129)	(100)
909,512	-	-	Principal Coach	-	-	-	-	-
-	291,418	265,871	Project Aware	316,609	325,534	-	(325,534)	(100)
296,279	203,457	110,181	Statewide Mentorship	-	-	-	-	-
8,092,216	8,150,227	8,131,641	Student Transportation Fund	7,701,700	7,701,700	8,131,473	429,773	6
2,366,561	2,354,094	2,709,014	Title VI-B Fund	3,080,777	3,080,777	-	(3,080,777)	(100)
388,872	432,543	447,491	Title VI, Indian Education Fund	497,357	497,357	-	(497,357)	(100)
-	-	-	Youth First	-	-	-	-	-
69,143	69,143	73,776	Youth In Detention	73,776	73,776	-	(73,776)	(100)
19,389,188	19,218,070	18,599,912	Total Special Revenue Funds Revenue	19,600,656	19,838,287	12,145,923	(7,692,364)	(39)
\$290,973,332	\$ 160,036,334	\$ 158,350,200	Total Revenues and Other Financing Sources	\$ 157,848,174	\$ 158,290,347	\$154,344,020	\$ (3,971,327)	(3)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

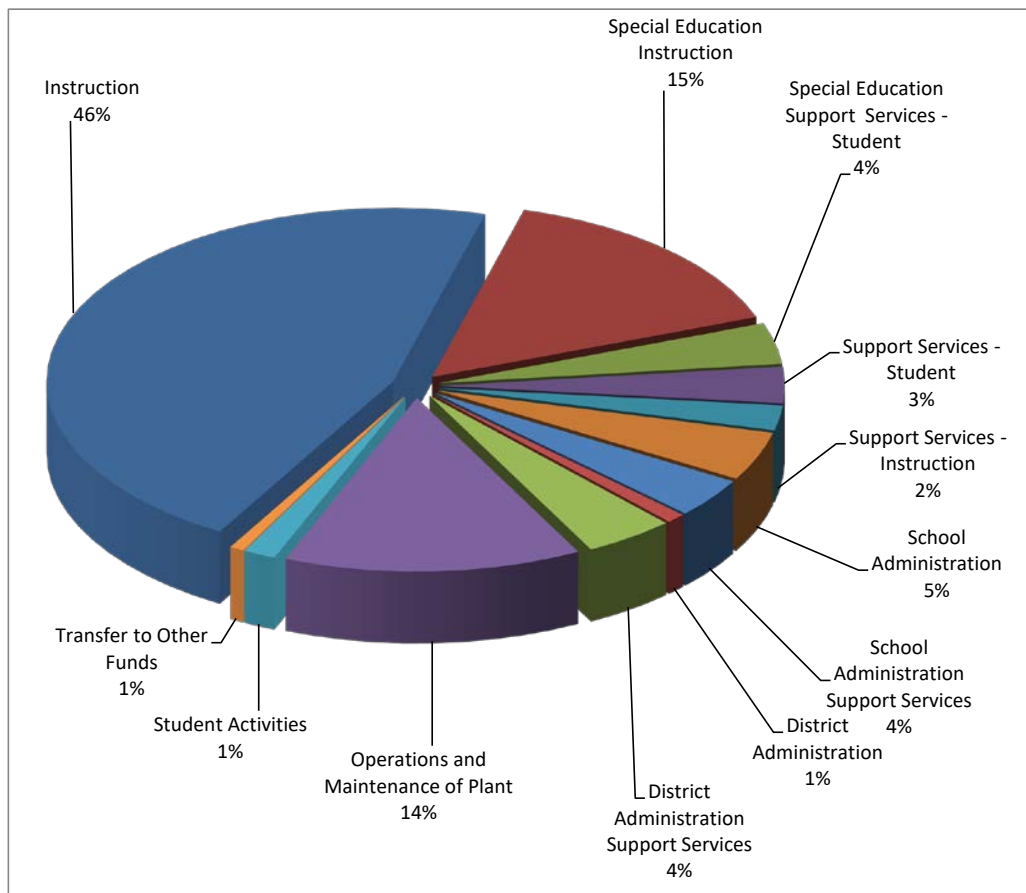
**2017 -2018 Budget
All Government Funds - Expenditures**

2014-15 Actual	2015-16 Actual	2016-17 Actual	Expenditure Summary by Function	Original 2017-18 Budget	Revised 2017-18 Budget	Preliminary 2018-19 Budget	Change	% of Chg
\$ 148,723,548	\$ 64,270,148	\$ 63,321,866	Instruction	\$ 64,112,861	\$ 64,045,074	\$ 65,927,771	\$ 1,882,697	3
37,637,162	20,210,405	20,397,333	Special Education - Instruction	20,264,760	20,400,420	21,666,416	1,265,996	6
12,031,526	5,523,880	5,632,111	Special Education Support Services - Student	5,313,458	5,917,167	5,514,872	(402,295)	(7)
8,396,634	4,593,706	4,481,776	Support Services - Student	4,524,611	4,500,223	4,860,687	360,464	8
6,387,960	3,309,975	2,894,528	Support Services - Instruction	3,137,207	3,108,696	3,337,890	229,194	7
15,775,084	6,318,127	6,095,433	School Administration	6,342,388	6,306,276	6,533,698	227,422	4
5,958,303	5,625,356	5,341,910	School Administration Support Services	5,240,851	5,146,904	5,306,203	159,299	3
1,673,515	1,266,201	1,246,047	District Administration	1,230,358	1,247,597	1,282,204	34,607	3
6,915,804	6,144,561	5,860,459	District Administration Support Services	5,891,804	5,907,087	6,065,462	158,375	3
24,009,582	21,736,957	21,942,803	Operations and Maintenance of Plant	19,233,721	20,797,434	19,891,861	(905,573)	(4)
3,922,351	1,998,548	2,095,965	Student Activities	2,177,477	2,162,759	2,161,433	(1,326)	(0)
<u>271,431,469</u>	<u>140,997,864</u>	<u>139,310,231</u>	Total General Fund Expenditures	<u>137,469,496</u>	<u>139,539,637</u>	<u>142,548,497</u>	<u>3,008,860</u>	<u>2</u>
Special Revenue Funds Expenditures:								
184,415	114,667	-	Alaska Works - CEF	-	-	-	-	-
220,236	217,131	211,027	Carl Perkins Fund	194,106	219,060	-	(219,060)	(100)
38,992	39,961	21,330	Community Theater Fund	46,500	46,500	-	(46,500)	(100)
313,963	200,443	272,718	Digital Teaching	-	-	-	-	-
-	170,397	37,261	Distance Learning & Telemedicine	-	-	-	-	-
750,236	260,651	493,131	Equipment Fund	3,334,431	3,339,808	-	(3,339,808)	(100)
4,277,516	4,125,637	3,869,404	Food Service Fund	4,429,369	4,429,369	4,014,450	(414,919)	(9)
20,000	4,900	-	Food Service Equipment	10,000	10,000	-	(10,000)	-
133,984	95,585	141,830	Food Service Fund - FFVP	28,366	122,759	-	(122,759)	(100)
18,980	-	5,913	Food Service Nutritional Alaskan Foods	-	223,905	-	(223,905)	(100)
125,578	120,315	111,049	Gear Up Kenai Peninsula	50,503	50,503	-	(50,503)	(100)
176,872	383,128	-	Legislative Grant	-	-	-	-	-
318,168	210,268	274,659	Miscellaneous Grants Fund	258,109	366,627	-	(366,627)	(100)
2,566,708	2,956,948	2,774,290	NCLB Fund	4,121,773	4,123,128	-	(4,123,128)	(100)
909,512	-	-	Principal Coach	-	-	-	-	-
-	291,418	265,871	Project Aware	316,609	325,534	-	(325,534)	-
7,942,817	8,025,530	8,260,190	Student Transportation Fund	7,701,700	7,701,700	7,687,626	(14,074)	(0)
296,279	203,457	110,181	Statewide Mentorship	-	-	-	-	-
2,366,561	2,354,094	2,709,014	Title VI-B Fund	3,080,777	3,080,777	-	(3,080,777)	(100)
388,872	432,543	447,491	Title VI, Indian Education Fund	497,357	497,357	-	(497,357)	(100)
-	-	-	Youth First	-	-	-	-	-
69,143	69,143	73,776	Youth In Detention	73,776	73,776	-	(73,776)	(100)
<u>21,118,832</u>	<u>20,276,216</u>	<u>20,079,135</u>	Total Special Revenue Fund Expenditures	<u>24,143,376</u>	<u>24,610,803</u>	<u>11,702,076</u>	<u>(12,908,727)</u>	<u>(52)</u>
<u>292,550,301</u>	<u>161,274,080</u>	<u>159,389,366</u>	Total Expenditures	<u>161,612,872</u>	<u>164,150,440</u>	<u>154,250,573</u>	<u>(9,899,867)</u>	<u>(6)</u>
152,675	(179,600)	440,057	Excess (Deficiency) of Revenues	778,022	(1,087,577)	(350,400)	737,177	(68)
(1,729,644)	(1,058,146)	(1,479,223)	Over Expenditures - General Fund	(4,542,720)	(4,772,516)	443,847	5,216,363	(109)
(1,576,969)	(1,237,746)	(1,039,166)	Special Revenue	(3,764,698)	(5,860,093)	93,447	5,953,540	(102)
Other Financing Sources/Uses (transfers):								
1,300,000	1,200,000	1,100,000	Transfers to Special Revenue Funds	1,100,000	1,100,000	950,000	(150,000)	(14)
(1,300,000)	(1,200,000)	(1,100,000)	Transfers from General Fund	(1,100,000)	(1,100,000)	(950,000)	150,000	(14)
-	-	-	Total Other Financing Sources (Uses)	-	-	-	-	-
(1,147,325)	(1,379,600)	(659,943)	Net Change in/Allocation of Fund Balance	(321,978)	(2,187,577)	(1,300,400)	887,177	(41)
(429,644)	141,854	(379,223)	General Fund	(3,442,720)	(3,672,516)	1,393,847	5,066,363	(138)
(1,576,969)	(1,237,746)	(1,039,166)	Special Revenue	(3,764,698)	(5,860,093)	93,447	5,953,540	(102)
Total Net Change in/Allocation of Fund Balance								
18,396,866	17,249,541	15,869,941	Fund Balance, Beginning of Year	15,209,998	15,209,998	13,022,421	(2,187,577)	(14)
6,045,299	5,615,655	5,757,509	General Fund	5,378,286	5,378,286	1,705,770	(3,672,516)	(68)
<u>24,442,165</u>	<u>22,865,196</u>	<u>21,627,450</u>	Total Fund Balance, Beginning of Year	<u>20,588,284</u>	<u>20,588,284</u>	<u>14,728,191</u>	<u>(5,860,093)</u>	<u>(28)</u>
17,249,541	15,869,941	15,209,998	Fund Balance, End of Year	14,888,020	13,022,421	11,722,021	(1,300,400)	(10)
5,615,655	5,757,509	5,378,286	General Fund	1,935,566	1,705,770	3,099,617	1,393,847	82
<u>\$ 22,865,196</u>	<u>\$ 21,627,450</u>	<u>\$ 20,588,284</u>	Fund Balances, End of Year - All Funds	<u>\$ 16,823,586</u>	<u>\$ 14,728,191</u>	<u>\$ 14,821,638</u>	<u>93,447</u>	<u>1</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2018-2019 Budget Expenditure Summary by Function

Expenditure Summary by Function	Current 2017-18 Budget	2018-19 Budget
Instruction	\$ 64,045,074	\$ 65,927,771
Special Education Instruction	20,400,420	21,666,416
Special Education Support Services - Student	5,917,167	5,514,872
Support Services - Student	4,500,223	4,860,687
Support Services - Instruction	3,108,696	3,337,890
School Administration	6,306,276	6,533,698
School Administration Support Services	5,146,904	5,306,203
District Administration	1,247,597	1,282,204
District Administration Support Services	5,907,087	6,065,462
Operations and Maintenance of Plant	20,797,434	19,891,861
Student Activities	2,162,759	2,161,433
Transfer to Other Funds	1,100,000	950,000
Total General Fund Expenditures	<u>\$ 140,639,637</u>	<u>\$ 143,498,497</u>



GENERAL FUND

**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 2017 -18 and Revised 2016 -17 +(-)	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	4,125,312	3130	Principal/Assistant Principal	4,209,344	84,032	2.04
940,130	914,021	812,462	822,192	3140	Director/Coordinator - Certified	828,256	6,064	0.74
39,986,682	39,903,220	39,485,403	40,105,669	3150	Teachers	40,604,716	499,047	1.24
583,666	544,698	607,073	757,785	3161	Extra-Duty Compensation Certified	756,284	(1,501)	(0.20)
75,901	115,191	93,569	56,193	3162	Emolument	55,443	(750)	(1.33)
1,100	1,850	4,750	-	3163	Prep Time	-	-	-
560,412	467,231	447,454	468,607	3171	Substitute Certified w/Certificate	555,650	87,043	18.57
85,375	71,953	149,127	56,580	3172	Temporary Certified w/Certificate	2,500	(54,080)	(95.58)
288,384	401,716	386,917	165,355	3173	Long Term Substitute - Certified	175,140	9,785	5.92
3,750,343	3,579,871	3,394,229	3,662,328	3180	Specialists - Certified	3,700,230	37,902	1.03
270,027	227,795	214,204	235,974	3190	Leave - Certified	231,950	(4,024)	(1.71)
134,250	136,750	146,354	148,489	3211	Assistant Superintendent - Support	148,489	-	-
471,666	535,489	441,582	402,322	3212	Director/Coordinator Support	435,538	33,216	8.26
1,129,173	1,224,503	1,309,387	1,187,780	3220	Specialist - Nurse	1,270,635	82,855	6.98
5,536,988	5,772,405	5,739,489	5,909,943	3230	Tutors/Aides	5,755,885	(154,058)	(2.61)
6,130,327	6,215,334	6,014,521	6,156,797	3240	Support Staff	6,201,745	44,948	0.73
3,087,371	3,184,853	3,232,619	3,045,894	3250	Maintenance/Custodians	3,053,960	8,066	0.26
6,146	3,649	2,374	-	3272	Activity Bus Driver	-	-	-
337,460	357,000	312,643	389,456	3291	Substitute - Support	380,482	(8,974)	(2.30)
372,854	436,111	482,136	334,759	3292	Extra-Duty Compensation Support	334,759	-	-
26,600	29,609	81,983	5,000	3293	Long Term Substitute - Support	5,000	-	-
209,806	166,284	187,763	142,569	3294	Temporary Salaries - Support	107,148	(35,421)	(24.84)
74,625	62,785	101,508	40,592	3295	Overtime - Support	40,180	(412)	(1.01)
469,077	504,021	522,094	282,952	3296	Substitute Certified w/o Certificate	293,454	10,502	3.71
208,265	211,455	201,338	49,468	3300	Leave - Support	50,000	532	1.08
18,986,686	22,434,335	22,930,067	21,912,824	3511	Health Care Costs	24,051,141	2,138,317	9.76
114,000	113,312	112,036	98,337	3512	Life Insurance	101,283	2,946	3.00
75,181	49,408	56,298	98,126	3520	Unemployment Insurance	101,283	3,157	3.22
666,211	669,382	666,792	715,417	3541	FICA Medicare (TRS)	731,150	15,733	2.20
1,363,939	1,436,073	1,397,794	1,433,655	3542	FICA Contribution	1,433,156	(499)	(0.03)
6,203,227	6,187,965	6,111,975	6,199,560	3550	TRS Retirement	6,335,882	136,322	2.20
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	3,741,058	3560	PERS Retirement	3,734,461	(6,597)	(0.18)
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	2,546,149	4100	Professional-Technical Service	1,747,093	(799,056)	(31.38)
66,366	62,561	58,384	65,000	4121	In Kind Professional - Technical Audit	65,000	-	-
107,734	179,450	95,547	100,000	4140	Professional - Technical Legal	100,000	-	-
3,098	3,005	2,125	2,975	4150	Professional - Technical Medical	3,000	25	0.84
94,831	95,091	66,415	84,697	4201	Travel - Meals	84,006	(691)	(0.82)
255,295	221,748	183,621	245,432	4202	Travel - Mileage	226,600	(18,832)	(7.67)
418,002	407,327	351,822	398,348	4203	Travel - Other	350,145	(48,203)	(12.10)
362,877	300,956	277,931	281,883	4250	Student Travel	247,720	(34,163)	(12.12)
238,310	267,000	281,834	252,421	4310	Water And Sewage	261,385	8,964	3.55
141,842	145,416	141,385	131,829	4320	Garbage	139,264	7,435	5.64
50,227	47,793	37,186	46,250	4331	Postage	41,900	(4,350)	(9.41)
970,421	1,088,629	1,043,075	972,975	4332	Telephone	969,100	(3,875)	(0.40)
83,989	85,200	84,002	89,900	4350	In Kind Utilities	89,900	-	-
3,830,231	3,846,152	3,869,789	3,132,446	4360	Electricity	3,771,321	638,875	20.40
1,295,830	1,115,105	1,370,516	1,208,683	4370	Natural/Bottled Gas	1,228,579	19,896	1.65
497,416	325,127	361,010	594,055	4380	Fuel For Heating	388,836	(205,219)	(34.55)
20,044	17,884	12,444	11,128	4401	Freight Costs	10,850	(278)	(2.50)
474,108	431,976	365,856	525,072	4402	Purchased Service	(367,837)	(892,909)	(170.05)
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	86,551	4408	Purchased Service - Copier	88,168	1,617	1.87
564,217	533,733	550,403	525,276	4410	Rental	(257,267)	(782,543)	(148.98)
275,044	491,547	282,827	455,953	4430	Repair & Maintenance Agreement	730,182	274,229	60.14
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	3,014,661	4501	Supplies	2,888,451	(126,210)	(4.19)
137,053	131,496	127,890	148,751	4502	Discretionary Material	150,293	1,542	1.04
716,943	733,142	527,844	683,409	4503	Software	651,449	(31,960)	(4.68)
(16,104)	17,060	16,558	-	4560	Inventory Adjustment	-	-	-
40,896	27,965	25,507	33,325	4580	Gas And Oil	30,125	(3,200)	(9.60)
33,600	33,300	33,600	33,600	4850	Stipends	33,600	-	-
98,946	98,304	90,001	1,396,323	4901	Other Expenses	2,085,873	689,550	49.38
122,854	138,485	102,275	205,715	4902	Career Development	210,798	5,083	2.47
31,627	31,944	24,867	31,970	4903	Professional Dues	32,545	575	1.80
375	590	375	-	4904	Physical Exam Reimbursement	-	-	-
12,707	8,999	1,930	-	4906	Moving Expenses	6,000	6,000	-
(283,032)	(222,976)	(230,899)	(367,510)	4950	Indirect Costs	(372,674)	(5,164)	(-)
690,091	584,780	106,193	53,791	5101	Equipment	30,799	(22,992)	(42.74)
1,380,436	1,599,830	1,406,822	1,185,452	5102	Equipment-Technology	905,535	(279,917)	(23.61)
1,300,000	1,200,000	1,755,072	1,100,000	5500	Transfer To Other	950,000	(150,000)	(13.64)
<u>\$ 272,731,469</u>	<u>\$ 142,197,865</u>	<u>\$ 141,065,303</u>	<u>\$ 140,638,636</u>		Fund Total	<u>\$ 143,498,497</u>	<u>\$ 2,859,861</u>	<u>2.03</u>

**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 2015-16 and Revised 2014-15 +(-)	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	1,458,222	31 Chapman	1,704,639	246,417	17
2,766,909	2,914,377	2,975,793	4,204,875	80 Connections Program	4,374,393	169,518	4
373,742	325,508	318,345	321,065	32 Cooper Landing	336,820	15,755	5
1,425,042	1,446,656	1,530,941	1,931,190	68 Fireweed Academy	1,667,522	(263,668)	(14)
-	-	-	-	62 Greatland Adventure Academy	-	-	-
563,932	554,372	553,698	567,656	66 Homer Flex	581,474	13,818	2
5,283,419	5,264,533	5,150,097	5,330,887	06 Homer High	5,531,058	200,171	4
2,319,867	2,497,490	2,478,588	2,473,049	13 Homer Middle	2,731,048	257,999	10
398,616	417,429	387,244	315,570	35 Hope	396,592	81,022	26
1,019,928	857,905	828,907	806,253	56 Kachemak Selo	797,233	(9,020)	(1)
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	4,075,670	48 K-Beach	4,116,902	41,232	1
1,077,342	1,161,160	1,310,493	1,283,293	67 Kenai Alternative	1,331,111	55,818	4
5,836,797	5,858,188	5,775,777	5,517,614	07 Kenai Central	5,741,487	223,873	4
3,838,852	3,994,365	4,206,643	4,048,169	11 Kenai Middle	4,092,753	44,584	1
77,739	77,830	68,828	66,779	15 Marathon School	67,153	374	1
1,626,787	1,471,674	1,428,619	1,396,773	47 McNeil Canyon	1,404,848	8,075	1
344,406	350,792	359,706	345,931	37 Moose Pass	321,692	(24,239)	(7)
4,433,564	4,652,345	4,811,666	4,923,112	51 Mountain View	5,145,905	222,793	5
1,330,118	1,410,452	1,365,661	1,279,004	34 Nanwalek	1,331,311	52,307	4
5,191,031	5,110,739	4,817,106	4,754,010	10 Nikiski Jr/Sr	4,886,353	132,343	3
3,447,578	3,589,739	3,678,994	3,490,877	52 Nikiski North Star	3,446,306	(44,571)	(1)
1,062,868	1,069,868	1,058,017	1,015,144	38 Nikolaevsk	1,006,460	(8,684)	(1)
2,031,755	2,196,051	2,072,810	1,869,168	02 Ninilchik	1,920,927	51,759	3
2,415,299	2,517,535	2,582,118	2,736,383	33 Paul Banks	2,847,907	111,524	4
602,976	613,238	664,013	691,556	40 Port Graham	713,528	21,972	3
1,032,691	1,052,343	1,069,992	1,069,466	49 Razdolna	1,071,043	1,577	0
3,622,705	3,590,096	3,367,801	3,602,238	46 Redoubt	3,785,829	183,591	5
856,053	943,479	941,243	921,600	16 River City Academy	988,521	66,921	7
2,520,442	2,592,469	2,555,211	2,708,405	08 Seward High	2,620,975	(87,430)	(3)
1,586,041	1,684,054	1,749,326	1,748,177	14 Seward Middle	1,815,520	67,343	4
-	-	-	-	05 Skyview	-	-	-
5,123,326	5,437,258	5,228,810	4,921,209	12 Skyview Middle	5,266,125	344,916	7
3,605,725	3,728,522	3,744,700	3,432,110	43 Soldotna Elem	3,513,579	81,469	2
7,059,469	7,109,632	7,049,439	6,701,398	09 Soldotna High	6,956,247	254,849	4
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	2,576,225	17 Soldotna Prep	2,742,250	166,025	6
2,301,777	2,570,853	2,413,797	2,443,351	44 Sterling	2,413,904	(29,447)	(1)
1,128,469	1,016,984	889,398	917,417	03 Susan B. English	872,569	(44,848)	(5)
669,678	659,507	756,292	700,000	01 Tebughna	712,053	12,053	2
2,100,168	2,188,582	2,286,983	2,092,625	45 Tustumena	2,218,203	125,578	6
1,531,426	1,607,538	1,626,590	1,508,864	53 Voznesenka	1,444,836	(64,028)	(4)
3,203,395	3,315,458	3,228,712	2,969,990	50 West Homer	3,107,299	137,309	5
2,964,149	2,856,294	3,065,897	2,909,037	42 William H. Seward Elem	3,046,003	136,966	5
348,736	424,055	365,722	395,176	70 Board of Education	359,410	(35,766)	(9)
474,794	451,272	480,683	497,149	71 Superintendent	503,030	5,881	1
1,157,437	1,341,552	1,299,273	1,489,120	72 Asst Supt Instructional Services	1,510,149	21,029	1
333,280	490,532	457,165	500,097	73 Asst Supt Instruction	543,433	43,336	9
985,470	1,022,534	962,294	877,120	74 Director Fiscal Services	855,198	(21,922)	(2)
503,595	352,891	221,035	221,043	75 Planning and Operations	274,622	53,579	24
808,269	854,666	848,902	799,516	76 Purchasing/Warehouse	822,920	23,404	3
981,236	1,008,385	1,035,537	1,274,052	77 Director Human Resources	1,216,494	(57,558)	(5)
2,257,613	2,447,376	2,138,581	2,259,870	78 Director Information Services	2,487,210	227,340	10
1,006,888	898,352	933,835	826,288	79 E-Rate Program	678,759	(147,529)	(18)
4,312,172	4,009,131	3,922,435	4,155,492	81 Special Services	3,833,365	(322,127)	(8)
152,980,923	19,507,385	18,982,923	18,105,479	83 DW - Services	18,366,944	261,465	1
1,236,081	1,242,142	1,366,179	1,525,473	84 Elementary Ed/Curriculum	1,707,418	181,945	12
1,442,429	1,548,375	1,395,618	655,048	85 Secondary Ed/Pupil Activity	694,337	39,289	6
1,241,675	1,362,471	1,110,492	1,110,678	86 K-12/Assessment	1,108,510	(2,168)	(0)
211,954	226,851	232,943	307,568	87 DW - Health Services	372,899	65,331	21
-	-	-	172,872	96 Unallocated	448,810	275,938	160
<u>\$272,731,469</u>	<u>\$ 142,197,864</u>	<u>\$ 141,065,303</u>	<u>\$ 140,638,636</u>	Fund Total	<u>\$ 143,498,497</u>	<u>\$ 2,859,861</u>	<u>2</u>

Fund - 100 General Fund

	4100	4200	4220	4300	4350	4400	4450
<u>LOCATION</u>	<u>Regular</u> <u>Instruction</u>	<u>Special Ed</u> <u>Instruction</u>	<u>Special Serv</u> <u>Students</u>	<u>Support Serv</u> <u>Pupils</u>	<u>Support Serv</u> <u>Instruction</u>	<u>School</u> <u>Administration</u>	<u>School</u> <u>Admin Support</u>
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	126,691	88,986
80 Connections	4,228,970	125,723	-	-	-	-	-
32 Cooper Landing Elem/High	179,007	-	-	4,267	-	16,817	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	-	127,203	70,525
06 Homer High	2,403,540	860,071	93,150	359,119	88,238	324,268	225,888
13 Homer Middle	1,218,130	679,964	45,962	182,938	27,725	155,503	93,195
35 Hope Elem/High	212,880	-	-	4,442	-	19,027	82,349
56 Kachemak Selo Elem/High	474,963	38,388	-	19,923	-	71,172	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	149,769	135,582
67 Kenai Alternative	593,365	309,898	27,273	41,772	-	144,978	80,571
07 Kenai Central High	2,827,924	546,550	45,249	379,284	91,529	322,603	268,926
11 Kenai Middle	2,118,699	735,039	72,413	208,902	86,329	239,906	135,075
15 Marathon School	63,403	-	-	-	-	-	3,750
47 McNeil Canyon	814,968	174,196	10,798	37,871	26,906	78,549	94,070
37 Moose Pass Elem	142,880	-	3,816	5,600	-	16,417	81,543
51 Mountain View Elem	2,481,969	1,380,502	267,239	67,408	121,399	280,075	159,170
34 Nanwalek Elem/High	501,115	246,469	20,428	21,621	-	114,881	218,720
10 Nikiski Middle/Senior	2,310,126	818,099	158,056	224,141	31,307	252,032	220,551
52 Nikiski North Star Elem	1,912,129	536,978	217,509	94,795	30,804	145,573	138,922
38 Nikolaevsk Elem/High	441,924	161,089	19,583	35,666	750	75,017	74,669
02 Ninilchik Elem/High	868,697	332,500	87,086	42,512	250	156,014	89,748
33 Paul Banks	1,173,669	922,439	176,264	94,395	26,758	146,670	85,605
40 Port Graham Elem/High	194,192	108,474	-	27,881	-	32,646	210,491
49 Razdolna Elem/High	702,814	57,581	10,798	20,054	300	69,397	73,886
46 Redoubt Elem	1,945,053	888,459	259,871	76,929	33,554	145,114	121,290
16 River City Academy	480,670	238,403	20,135	38,986	-	138,590	68,999
08 Seward High	1,028,284	455,229	19,117	174,956	28,807	168,291	173,536
14 Seward Middle	897,164	313,621	10,020	37,921	27,307	150,480	119,157
12 Skyview Middle	2,557,622	1,013,698	152,546	288,047	35,526	292,006	165,526
43 Soldotna Elem	1,578,443	1,021,301	270,862	60,812	28,015	148,031	124,259
09 Soldotna High	3,036,033	1,550,316	120,596	412,484	136,093	342,934	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	151,441	143,353
44 Sterling Elem	1,144,394	576,652	142,324	94,495	23,117	143,440	84,483
03 Susan B English Elem/High	286,854	43,249	-	27,681	500	31,557	72,894
01 Tebughna School	237,800	66,705	6,466	7,617	-	67,465	115,152
45 Tustumena Elem	1,199,057	449,577	46,299	26,682	28,258	106,390	89,880
53 Voznesenka Elem/High	868,353	179,709	20,428	41,680	-	71,869	82,933
50 West Homer Elem	1,445,231	821,685	122,903	72,055	87,194	141,377	68,471
42 William H. Seward Elem	1,493,717	649,696	141,666	59,470	80,547	139,240	141,934
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	144,720	-	-	-	24,849	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	930,906	-	-	-	-	-	-
79 E-Rate & Technology	678,759	-	-	-	-	-	-
81 Special Services	128,125	1,812,318	1,818,015	-	74,907	-	-
83 Districtwide Services	5,269,815	1,159,490	354,402	239,759	166,823	581,016	174,704
84 Elementary Ed/Curriculum	943,574	-	-	-	763,844	-	-
85 Secondary Ed/Pupil Activity	181,064	-	-	86,046	344,963	-	-
86 K-12/Assessment	419,705	-	-	122,140	566,665	-	-
87 Nursing Services	-	-	-	372,899	-	-	-
92 Grants Instruction	-	-	-	-	-	-	-
96 Unallocated	448,810	-	-	-	-	-	-
	<u>65,126,926</u>	<u>21,369,371</u>	<u>5,431,284</u>	<u>4,748,570</u>	<u>3,295,049</u>	<u>6,442,770</u>	<u>5,247,361</u>

Fund - 100 General Fund

	4510 District <u>Administration</u>	4550 District <u>Admin - Support</u>	4600 Operation <u>of Plant</u>	4700 Pupil <u>Activities</u>	4900 Transfers to <u>Other Funds</u>	<u>Total</u>
<u>LOCATION</u>						
65 Aurora Borealis Charter	-	87,696	141,610	13,955	-	2,760,651
31 Chapman Elem	-	-	182,622	19,206	-	1,704,639
80 Connections	-	-	16,630	3,070	-	4,374,393
32 Cooper Landing Elem/High	-	-	54,986	2,011	-	336,820
68 Fireweed Academy	-	52,971	89,768	-	-	1,667,522
62 Greatland Adventure Academy	-	-	-	-	-	-
66 Homer Flex	-	-	29,678	2,063	-	581,474
06 Homer High	-	-	918,302	258,482	-	5,531,058
13 Homer Middle	-	-	287,818	39,813	-	2,731,048
35 Hope Elem/High	-	-	75,606	2,288	-	396,592
56 Kachemak Selo Elem/High	-	-	115,113	2,563	-	797,233
63 Kaleidoscope Charter	-	109,531	132,088	-	-	3,447,991
48 K-Beach Elem	-	-	354,255	6,634	-	4,116,902
67 Kenai Alternative	-	-	138,717	2,537	-	1,339,111
07 Kenai Central High	-	-	992,452	266,970	-	5,741,487
11 Kenai Middle	-	-	445,337	51,053	-	4,092,753
15 Marathon School	-	-	-	-	-	67,153
47 McNeil Canyon	-	-	164,017	3,473	-	1,404,848
37 Moose Pass Elem	-	-	70,339	1,097	-	321,692
51 Mountain View Elem	-	-	380,652	7,491	-	5,145,905
34 Nanwalek Elem/High	-	-	190,177	17,900	-	1,331,311
10 Nikiski Middle/Senior	-	-	651,841	220,200	-	4,886,353
52 Nikiski North Star Elem	-	-	363,408	6,188	-	3,446,306
38 Nikolaevsk Elem/High	-	-	156,545	41,217	-	1,006,460
02 Ninilchik Elem/High	-	-	297,604	46,516	-	1,920,927
33 Paul Banks	-	-	219,310	2,797	-	2,847,907
40 Port Graham Elem/High	-	-	130,517	9,327	-	713,528
49 Razdolna Elem/High	-	-	133,376	2,837	-	1,071,043
46 Redoubt Elem	-	-	309,353	6,206	-	3,785,829
16 River City Academy	-	-	1,100	1,638	-	988,521
08 Seward High	-	-	400,145	172,610	-	2,620,975
14 Seward Middle	-	-	230,369	29,481	-	1,815,520
12 Skyview Middle	-	-	699,573	61,581	-	5,266,125
43 Soldotna Elem	-	-	275,889	5,967	-	3,513,579
09 Soldotna High	-	-	843,064	267,239	-	6,956,247
64 Soldotna Montessori	-	77,128	105,535	-	-	2,427,969
17 Soldotna Prep	-	-	391,030	5,693	-	2,742,250
44 Sterling Elem	-	-	200,180	4,819	-	2,413,904
03 Susan B English Elem/High	-	-	381,424	28,410	-	872,569
01 Tebughna School	-	-	203,862	6,986	-	712,053
45 Tustumena Elem	-	-	267,508	4,552	-	2,218,203
53 Voznesenka Elem/High	-	-	149,828	30,036	-	1,444,836
50 West Homer Elem	-	-	342,681	5,702	-	3,107,299
42 William H. Seward Elem	-	-	333,855	5,878	-	3,046,003
70 Board of Education	359,410	-	-	-	-	359,410
71 Office of Superintendent	503,030	-	-	-	-	503,030
72 Asst Supt Instructional Services	-	1,251,249	258,900	-	-	1,510,149
73 Asst Supt Instruction	357,831	-	-	16,033	-	543,433
74 Fiscal Services	-	855,198	-	-	-	855,198
75 Planning & Operations	-	224,603	50,019	-	-	274,622
76 Purchasing & Warehouse	-	726,695	96,225	-	-	822,920
77 Human Resources	-	967,286	249,208	-	-	1,216,494
78 Information Services	-	1,556,304	-	-	-	2,487,210
79 E-Rate & Technology	-	-	-	-	-	678,759
81 Special Services	-	-	-	-	-	3,833,365
83 Districtwide Services	48,193	91,150	7,294,493	376,253	950,000	16,706,098
84 Elementary Ed/Curriculum	-	-	-	-	-	1,707,418
85 Secondary Ed/Pupil Activity	-	-	-	82,264	-	694,337
86 K-12/Assessment	-	-	-	-	-	1,108,510
87 Nursing Services	-	-	-	-	-	372,899
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	-	-	-	-	-	448,810
	<u>1,268,464</u>	<u>5,999,811</u>	<u>19,817,009</u>	<u>2,141,036</u>	<u>950,000</u>	<u>141,837,651</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
Location													
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	28,500	5,000	40,500	-	282,535	1,284,101	1,214	181,000	4,228,970
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 Razdolna 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 Elementary	988,018	7,260	473,683	-	-	-	-	-	2,881	21,775	100	-	1,493,717
73 Asst Supt Instruction	4,200	1,080	642	-	10,000	-	-	-	-	-	128,798	-	144,720
78 Information Services	-	273,482	172,624	-	40,500	-	228,300	-	201,000	15,000	-	-	930,906
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	678,759	678,759
81 Special Services	80,032	470	37,071	-	8,300	1,000	-	-	-	1,252	-	-	128,125
83 Districtwide Services	(80,890)	10,156	6,121,394	-	10,000	-	-	-	-	-	10,000	-	6,070,660
84 Elementary Ed/Curriculum	110,168	10,420	37,739	475,000	11,000	-	-	-	7,500	291,747	-	-	943,574
85 Secondary Ed/Pupil Activity	49,285	11,497	31,514	-	700	-	-	-	2,600	75,468	-	10,000	181,064
86 K-12/Assessment	321,946	-	96,311	-	-	-	-	-	-	1,448	-	-	419,705
96 Unallocated	292,850	-	155,960	-	-	-	-	-	-	-	-	-	448,810
	<u>\$33,824,935</u>	<u>\$1,945,783</u>	<u>\$23,131,586</u>	<u>\$ 588,775</u>	<u>\$ 132,440</u>	<u>\$ 7,520</u>	<u>\$ 268,800</u>	<u>\$ -</u>	<u>\$ 606,303</u>	<u>\$2,483,710</u>	<u>\$2,067,660</u>	<u>\$ 870,259</u>	<u>\$ 65,927,771</u>

**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

		3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
	Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
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 Elementary	275,256	124,324	247,916	-	-	-	-	-	2,200	-	-	649,696
81	Special Services	764,101	145,544	433,175	336,894	38,186	1,700	-	3,200	50,688	31,000	7,830	1,812,318
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>\$ 38,186</u>	<u>\$ 1,700</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 94,169</u>	<u>\$ 31,000</u>	<u>\$ 7,830</u>	<u>\$ 21,666,416</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 Certified Salaries	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
Location											
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 Ninilchik	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	-	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 Elementary	58,176	27,069	56,227	-	-	-	-	194	-	-	141,666
81 Special Services	694,147	159,992	382,186	438,400	74,950	5,000	3,575	44,649	10,440	4,676	1,818,015
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>\$ 74,950</u>	<u>\$ 5,000</u>	<u>\$ 3,575</u>	<u>\$ 50,513</u>	<u>\$ 10,440</u>	<u>\$ 4,676</u>	<u>\$ 5,514,872</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	4250	4300	4400	4500	4900	5100	
	Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
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 Elementary	-	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	-	28,200	-	-	-	930	-	1,000	122,140
87	Nursing Services	-	162,705	140,744	-	36,000	-	750	2,200	24,000	6,500	-	372,899
		<u>\$ 1,077,932</u>	<u>\$1,623,517</u>	<u>\$2,021,731</u>	<u>\$ -</u>	<u>\$ 64,200</u>	<u>\$ 2,500</u>	<u>\$ 750</u>	<u>\$ 6,700</u>	<u>\$ 55,259</u>	<u>\$ 7,098</u>	<u>\$ 1,000</u>	<u>\$ 4,860,687</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	
	Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
31	Chapman Elem.	\$ -	\$ 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 Elementary	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	335,362	31,238	153,423	-	32,750	-	-	-	207,576	3,495	-	763,844
85	Secondary Ed/Pupil Activity	206,905	16,672	86,161	-	14,000	-	3,150	3,350	9,225	3,000	2,500	344,963
86	K-12/Assessment	141,202	102,858	113,355	15,000	20,000	-	6,500	52,250	110,000	3,500	2,000	566,665
		<u>\$ 1,125,675</u>	<u>\$ 501,706</u>	<u>\$ 1,119,356</u>	<u>\$ 43,000</u>	<u>\$ 68,500</u>	<u>\$ -</u>	<u>\$ 9,650</u>	<u>\$ 60,600</u>	<u>\$ 390,988</u>	<u>\$ 12,995</u>	<u>\$ 5,420</u>	<u>\$ 3,337,890</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

		3100	3200	3500	4100	4200	4300	4500	4900	5100	
		Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Supplies	Other	Equipment	
	<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>		<u>Total</u>
65	Aurora Borealis Charter	\$ 101,393	\$ -	\$ 37,379	\$ -	\$ 1,500	\$ -	\$ 225	\$ 100	\$ -	\$ 140,597
31	Chapman Elem.	92,853	336	31,372	-	1,250	-	180	700	-	126,691
32	Cooper Landing Elem.	11,301	42	3,811	-	1,500	-	23	140	-	16,817
68	Fireweed Academy	96,214	-	36,637	-	1,100	-	225	-	-	134,176
66	Homer Flex	89,017	420	35,327	-	1,500	-	225	714	-	127,203
06	Homer High	232,865	840	78,071	-	9,500	-	950	2,042	-	324,268
13	Homer Middle	113,963	420	38,681	-	1,500	-	225	714	-	155,503
35	Hope Elem./High	11,151	42	3,811	-	3,300	-	23	700	-	19,027
56	Kachemak Selo Elem./High	50,703	210	18,407	-	1,039	-	113	700	-	71,172
63	Kaleidoscope Charter	109,414	-	38,447	-	-	-	425	-	-	148,286
48	K-Beach Elem.	108,277	420	37,868	-	1,500	-	225	1,479	-	149,769
67	Kenai Alternative	105,224	420	37,645	-	750	-	225	714	-	144,978
07	Kenai Central High	234,376	840	78,859	-	6,500	-	600	1,428	-	322,603
11	Kenai Middle	177,795	630	58,965	-	750	-	338	1,428	-	239,906
47	McNeil Canyon Elem.	56,817	210	19,209	-	1,500	-	113	700	-	78,549
37	Moose Pass Elem.	11,151	42	3,811	-	1,250	-	23	140	-	16,417
51	Mountain View Elem.	201,885	840	74,281	-	1,000	-	450	1,619	-	280,075
34	Nanwalek Elem./High	80,054	336	29,611	-	4,000	-	180	700	-	114,881
10	Nikiski Mid./Sr.	184,934	630	59,702	-	5,000	-	338	1,428	-	252,032
52	Nikiski North Star Elem.	105,600	420	37,628	-	1,000	-	225	700	-	145,573
38	Nikolaevsk Elem./High	51,807	210	18,563	-	3,500	-	223	714	-	75,017
02	Ninilchik Elem./High	112,880	420	38,525	-	3,250	-	225	714	-	156,014
33	Paul Banks Elem.	105,998	420	37,827	-	1,500	-	225	700	-	146,670
40	Port Graham Elem./High	20,763	84	7,404	-	4,000	-	45	350	-	32,646
49	Razdolna Elem./High	49,203	210	18,407	-	750	-	113	714	-	69,397
46	Redoubt Elem.	104,761	420	37,508	-	1,500	-	225	700	-	145,114
16	River City Academy	100,423	420	36,672	-	750	-	225	100	-	138,590
08	Seward High	122,213	420	39,719	-	5,000	-	225	714	-	168,291
14	Seward Middle	110,142	420	38,133	-	1,000	-	225	560	-	150,480
12	Skyview Middle	212,907	840	75,501	-	750	-	450	1,558	-	292,006
43	Soldotna Elem.	107,439	420	37,747	-	1,500	-	225	700	-	148,031
09	Soldotna High	252,728	840	80,769	-	6,500	-	450	1,647	-	342,934
64	Soldotna Montessori Charter	96,896	-	36,735	-	806	-	225	600	-	135,262
17	Soldotna Prep	111,409	420	38,387	-	1,000	-	225	-	-	151,441
44	Sterling Elem.	103,545	420	37,190	-	1,500	-	225	560	-	143,440
03	Susan B English	18,999	84	7,079	-	5,000	-	45	350	-	31,557
01	Tebughna School	43,748	210	17,694	-	5,000	-	113	700	-	67,465
45	Tustumena Elem.	77,058	294	26,680	-	1,500	-	158	700	-	106,390
53	Voznesenka Elem./High	50,461	210	18,371	-	2,000	-	113	714	-	71,869
50	West Homer Elem.	101,492	420	37,040	-	1,500	-	225	700	-	141,377
42	William H. Seward Elementary	99,498	420	36,897	-	1,500	-	225	700	-	139,240
83	Districtwide Services	-	-	671,944	-	-	-	-	-	-	671,944
		<u>\$ 4,229,357</u>	<u>\$ 14,700</u>	<u>\$2,154,314</u>	<u>\$ -</u>	<u>\$ 95,245</u>	<u>\$ -</u>	<u>\$ 9,741</u>	<u>\$ 30,341</u>	<u>\$ -</u>	<u>\$ 6,533,698</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

	Location	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65	Aurora Borealis Charter	\$ 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 Elementary	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

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4800 Tuition & Stipends	4900 Other Expenses	5100 Equipment	Total
70	Board Of Education	\$ -	\$ 37,937	\$ 91,328	\$ 100,000	\$ 44,550	\$ 200	\$ 18,800	\$ 4,095	\$ 33,600	\$ 28,900	\$ -	\$ 359,410
71	Office Of Superintendent	165,974	129,809	118,797	16,500	25,350	15,750	6,550	16,800	-	7,500	-	503,030
73	Asst Supt Instruction	154,489	61,245	84,597	39,900	2,500	2,750	4,550	3,800	-	4,000	-	357,831
83	DistictWide Services	-	-	61,933	-	-	-	-	-	-	-	-	61,933
		<u>\$ 320,463</u>	<u>\$ 228,991</u>	<u>\$ 356,655</u>	<u>\$ 156,400</u>	<u>\$ 72,400</u>	<u>\$ 18,700</u>	<u>\$ 29,900</u>	<u>\$ 24,695</u>	<u>\$ 33,600</u>	<u>\$ 40,400</u>	<u>\$ -</u>	<u>\$ 1,282,204</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	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Purchased</u>	<u>Insurance</u>	<u>Supplies</u>	<u>Other</u>	<u>Indirect</u>	<u>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>Premiums</u>	<u>& Materials</u>	<u>Expenses</u>	<u>Costs</u>		
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	-	8,000	5,050	890,055	-	7,500	4,237	-	-	1,251,249
74	Fiscal Services	-	576,964	354,634	65,000	19,000	14,000	10,100	-	10,000	5,500	(200,000)	-	855,198
75	Planning & Operations	-	132,032	73,771	2,600	7,900	300	700	-	4,300	3,000	-	-	224,603
76	Purchasing & Warehouse	-	502,839	349,327	-	6,580	2,049	12,050	-	46,450	1,100	(200,000)	6,300	726,695
77	Human Resources	137,610	337,394	254,973	202,000	43,350	7,100	22,550	-	13,809	44,500	(100,000)	4,000	967,286
78	Information Services	3,500	719,497	397,265	49,500	10,000	7,000	414,792	-	120,450	3,300	(200,000)	31,000	1,556,304
79	E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Districtwide Services	-	-	156,801	-	-	-	-	-	-	-	-	-	156,801
		<u>\$ 144,610</u>	<u>\$2,489,829</u>	<u>\$1,698,575</u>	<u>\$ 319,100</u>	<u>\$ 94,830</u>	<u>\$ 35,499</u>	<u>\$1,350,247</u>	<u>\$ -</u>	<u>\$ 202,509</u>	<u>\$ 61,637</u>	<u>\$ (372,674)</u>	<u>\$ 41,300</u>	<u>\$ 6,065,462</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	3500	4200	4300	4350	4400	4450	4500	4900	5100	
		Non-Certified	Employee	Staff	Utility		Purchased	Insurance	Supplies	Other	Equipment	Total
	Location	Salaries	Benefits	Travel	Services	Energy	Services	Premiums	& Materials	Expenses		
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	49,713	43,287	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 Elementary	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	5,000	-	-	1,000	-	40,300	-	2,000	50,019
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>\$ 6,650</u>	<u>\$ 439,251</u>	<u>\$ 5,438,285</u>	<u>\$ 7,027,140</u>	<u>\$ 552,221</u>	<u>\$ 336,137</u>	<u>\$ 200</u>	<u>\$ 5,849</u>	<u>\$19,891,861</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

	<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4250 Student Travel</u>	<u>4300 Utility Services</u>	<u>4400 Purchased Services</u>	<u>4500 Supplies & Materials</u>	<u>4900 Other Expenses</u>	<u>Total</u>
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	15,163	363	2,129	-	-	-	-	-	-	245	17,900
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	Ninilchik Elem./High	17,668	23,852	4,211	-	-	-	-	-	-	785	46,516
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	9,542	15,911	2,532	-	-	-	-	-	-	425	28,410
01	Tebughna School	5,477	608	806	-	-	-	-	-	-	95	6,986
45	Tustumena Elem.	3,348	726	478	-	-	-	-	-	-	-	4,552
53	Voznesenka Elem./High	18,574	7,898	3,179	-	-	-	-	-	-	385	30,036
50	West Homer Elem.	3,648	1,494	560	-	-	-	-	-	-	-	5,702
42	William H. Seward Elementary	4,184	1,094	600	-	-	-	-	-	-	-	5,878
73	Asst Supt Instruction	14,063	-	1,970	-	-	-	-	-	-	-	16,033
83	Districtwide Services	-	-	156,650	-	-	230,000	-	-	-	10,000	396,650
85	Secondary Ed/Pupil Activity	6,614	-	800	-	3,550	-	-	65,000	6,300	-	82,264
		<u>\$ 1,012,626</u>	<u>\$ 385,611</u>	<u>\$ 383,814</u>	<u>\$ -</u>	<u>\$ 8,050</u>	<u>\$ 236,000</u>	<u>\$ -</u>	<u>\$ 81,500</u>	<u>\$ 9,987</u>	<u>\$ 43,845</u>	<u>\$ 2,161,433</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

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

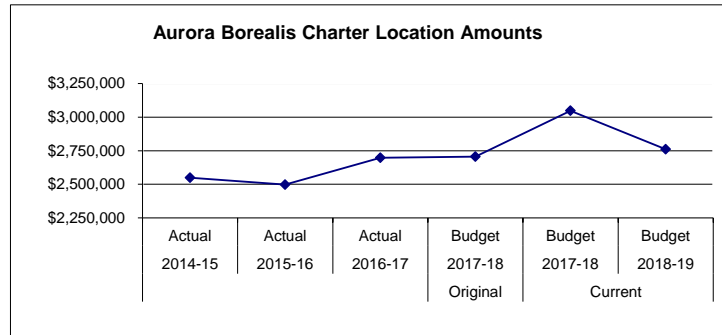
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 989,754	\$ 1,000,897	\$ 11,143	1
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>1,857,721</u>	<u>1,908,062</u>	<u>50,341</u>	<u>3</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	10,500	(9,000)	(46)
48,427	14,986	21,535	4250 Student Travel	32,762	34,282	1,520	(32,762)	(96)
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	490,397	29,000	(461,397)	(94)
73,524	83,986	123,016	4500 Supplies, Materials, and Media	70,601	82,415	76,499	(5,916)	(7)
230	686	245	4900 Other Expenses	124,372	390,097	112,130	(277,967)	(71)
-	-	-	4900 Other Expenses - Additional Allowable	453,629	28,010	480,544	452,534	1,616
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>1,183,780</u>	<u>852,089</u>	<u>(331,691)</u>	<u>(28)</u>
<u>15,757</u>	<u>73,578</u>	<u>54,874</u>	5100 Equipment	<u>-</u>	<u>5,500</u>	<u>500</u>	<u>(5,000)</u>	<u>(91)</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: 03/05/18

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

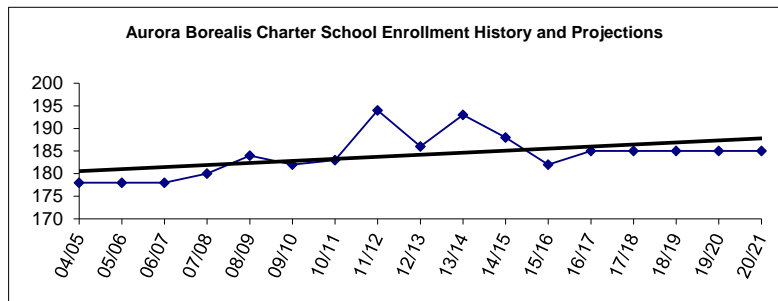
FTE's Included In Current Budget

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.

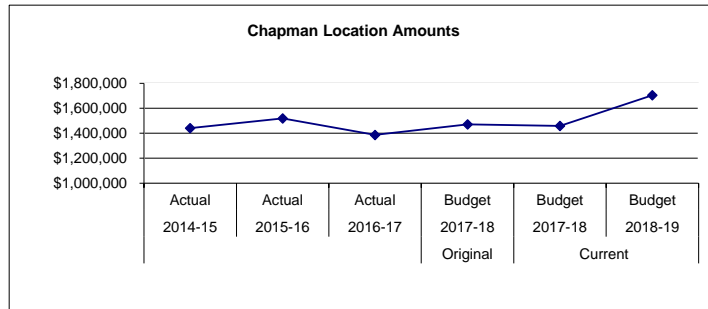


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget

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

Date: 03/05/18

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	\$ 761,069	\$ 893,580	\$ 132,511	17
158,878	154,679	148,463	3200 Non-Certificated Salaries	139,369	145,483	165,046	19,563	13
365,282	421,347	423,780	3500 Employee Benefits	429,439	443,679	524,163	80,484	18
1,245,559	1,355,264	1,257,928	Subtotal - Personnel Services	1,371,439	1,350,231	1,582,789	232,558	17
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,975	2,138	571	4200 Staff Travel	1,500	1,500	1,250	(250)	(17)
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	12,100	12,335	235	2
84,212	96,180	84,785	4350 Energy	67,495	67,495	88,392	20,897	31
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	21,674	16,861	(4,813)	(22)
600	731	100	4900 Other Expenses	1,165	1,165	1,165	-	-
173,524	149,469	126,438	Subtotal - Other	100,528	107,991	121,850	13,859	13
22,110	13,985	2,998	5100 Equipment	-	-	-	-	-
<u>\$ 1,441,193</u>	<u>\$ 1,518,718</u>	<u>\$ 1,387,364</u>	Location Totals	<u>\$ 1,471,967</u>	<u>\$ 1,458,222</u>	<u>\$ 1,704,639</u>	<u>\$ 246,417</u>	17



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: 03/05/18

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

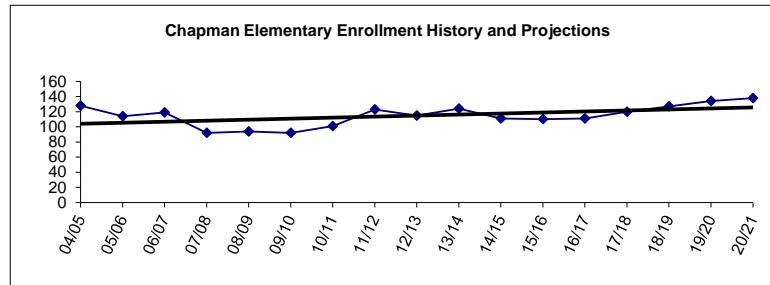
FTE's Included In Current Budget

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
10.48	10.63	10.55	Certificated Subtotal	11.05	11.00	12.00
-	-	-	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
2.90	2.90	2.90	Non-Certificated Subtotal	2.90	2.99	3.28
13.38	13.53	13.45	Total	13.95	13.99	15.28

* "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.



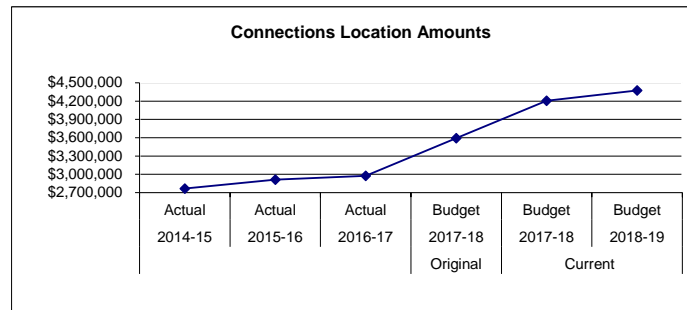
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

Location: 80 Connections

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	\$ 1,218,711	\$ 1,268,580	\$ 49,869	4
341,662	367,461	363,043	3200 Non-Certificated Salaries	373,201	372,044	373,143	1,099	0
493,423	553,516	555,166	3500 Employee Benefits	564,573	682,041	856,025	173,984	26
1,539,078	1,622,767	1,609,642	Subtotal - Personnel Services	1,707,350	2,272,796	2,497,748	224,952	10
42,335	45,836	36,044	4100 Professional and Technical Services	50,000	50,000	50,000	-	-
3,599	4,097	9,900	4200 Staff Travel	10,000	28,500	28,500	-	-
-	6,765	7,053	4250 Student Travel	7,565	7,565	5,000		
3,982	4,197	35,894	4300 Utility Services	11,500	41,500	40,500	(1,000)	(2)
228,563	237,383	256,463	4400 Other Purchased Services	286,760	298,189	282,535	(15,654)	(5)
816,506	881,411	869,651	4500 Supplies, Materials, and Media	1,337,050	1,319,631	1,284,826	(34,805)	(3)
4,866	4,800	5,011	4900 Other Expenses	4,894	4,894	4,284	(610)	(12)
1,099,851	1,184,489	1,220,016	Subtotal - Other	1,707,769	1,750,279	1,695,645	(52,069)	(3)
127,980	107,121	146,135	5100 Equipment	175,800	181,800	181,000	(800)	(0)
\$ 2,766,909	\$ 2,914,377	\$ 2,975,793	Location Totals	\$ 3,590,919	\$ 4,204,875	\$ 4,374,393	\$ 172,083	4



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: 03/05/18

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

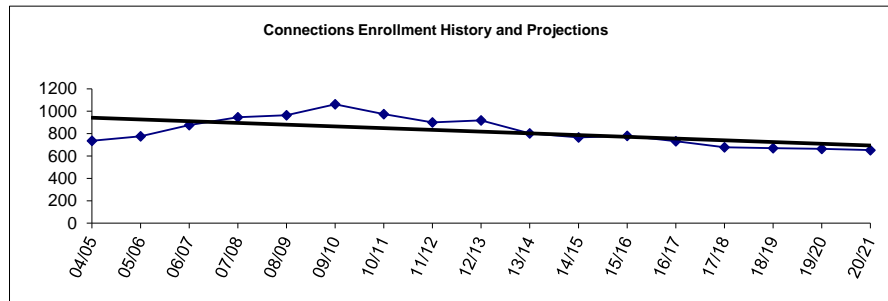
FTE's Included In Current Budget

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
10.00	9.50	10.00	Certificated Subtotal	10.00	17.00	17.00
-	-	-	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
9.50	7.75	7.75	Non-Certificated Subtotal	7.75	7.75	7.75
19.50	17.25	17.75	Total	17.75	24.75	24.75

* "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.

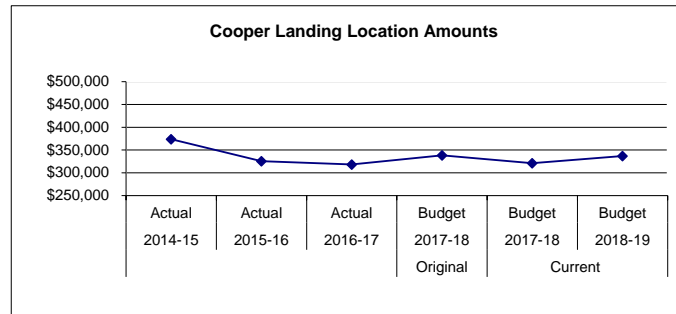


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 99,219	\$ 100,920	\$ 1,701	2
44,141	64,822	62,942	3200 Non-Certificated Salaries	71,305	70,993	73,674	2,681	4
107,019	97,601	99,511	3500 Employee Benefits	109,079	102,084	113,565	11,481	11
<u>299,440</u>	<u>266,772</u>	<u>268,719</u>	Subtotal - Personnel Services	<u>290,152</u>	<u>272,296</u>	<u>288,159</u>	<u>15,863</u>	6
136	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,042	2,940	2,134	4200 Staff Travel	1,500	1,500	1,500	-	-
20,226	20,573	20,538	4300 Utility Services	22,075	22,075	23,305	1,230	6
19,455	17,909	22,503	4350 Energy	20,000	20,000	19,956	(44)	(0)
161	397	280	4400 Other Purchased Services	980	980	448	(532)	(54)
29,048	9,152	4,151	4500 Supplies, Materials, and Media	3,601	4,074	3,312	(762)	(19)
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>48,769</u>	<u>48,661</u>	<u>(108)</u>	(0)
<u>3,822</u>	<u>7,280</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 373,742</u>	<u>\$ 325,508</u>	<u>\$ 318,345</u>	Location Totals	<u>\$ 338,448</u>	<u>\$ 321,065</u>	<u>\$ 336,820</u>	<u>\$ 15,755</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: 03/05/18

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

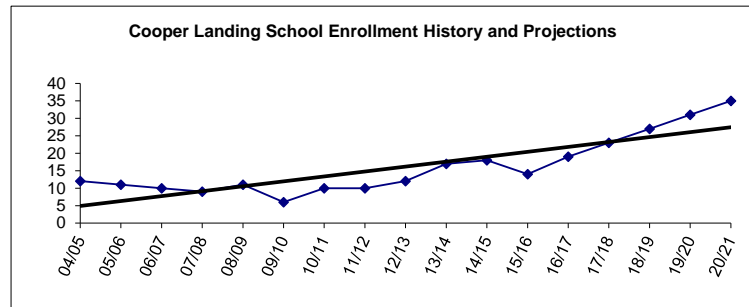
FTE's Included In Current Budget

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**	-	-	-
2.20	1.20	1.20	Certificated Subtotal	1.20	1.10	1.10
-	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
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
1.42	2.30	2.30	Non-Certificated Subtotal	2.30	2.30	2.30
3.62	3.50	3.50	Total	3.50	3.40	3.40

* "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.

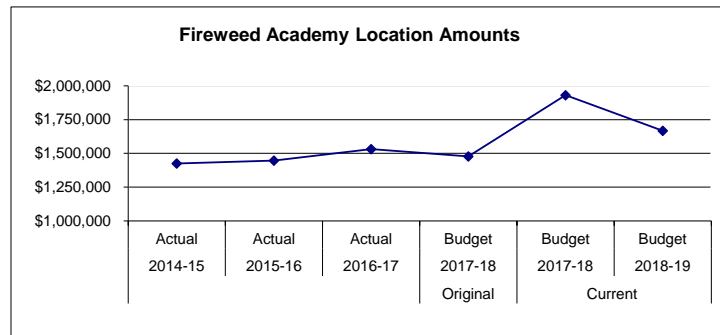


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget

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

Date: 03/05/18

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	\$ 630,162	\$ 636,996	\$ 6,834	1
127,395	136,139	168,616	3200 Non-Certificated Salaries	157,418	162,051	156,007	(6,044)	(4)
317,338	361,905	345,572	3500 Employee Benefits	370,978	417,082	450,790	33,708	8
<u>1,054,939</u>	<u>1,114,353</u>	<u>1,068,129</u>	Subtotal - Personnel Services	<u>1,075,731</u>	<u>1,209,295</u>	<u>1,243,793</u>	<u>34,498</u>	<u>3</u>
4,390	1,414	8,782	4100 Professional and Technical Services	1,000	13,215	-	(13,215)	-
6,437	2,566	18,298	4200 Staff Travel	-	12,357	1,600	(10,757)	100
15,545	11,518	11,633	4250 Student Travel	-	484	-	(484)	-
5,994	5,523	6,088	4300 Utility Services	3,300	4,775	3,500	(1,275)	(27)
32,485	36,008	36,443	4350 Energy	33,500	33,500	-	(33,500)	(100)
197,683	193,126	210,542	4400 Other Purchased Services	59,670	234,489	55,500	(178,989)	(76)
38,784	19,975	54,375	4500 Supplies, Materials, and Media	5,888	37,103	12,338	(24,765)	(67)
600	600	500	4900 Other Expenses	3,309	140,641	3,706	(136,935)	(97)
-	-	-	4900 Other Expenses - Additional Allowable	247,632	149,990	290,265	140,275	100
<u>48,372</u>	<u>47,432</u>	<u>51,158</u>	4950 Indirect Costs	<u>47,296</u>	<u>58,198</u>	<u>52,971</u>	<u>(5,227)</u>	<u>-</u>
<u>350,290</u>	<u>318,162</u>	<u>397,819</u>	Subtotal - Other	<u>401,595</u>	<u>684,752</u>	<u>419,880</u>	<u>(264,872)</u>	<u>(39)</u>
<u>19,813</u>	<u>14,141</u>	<u>64,993</u>	5100 Equipment	<u>-</u>	<u>37,142</u>	<u>3,849</u>	<u>(33,293)</u>	<u>(90)</u>
<u>\$ 1,425,042</u>	<u>\$ 1,446,656</u>	<u>\$ 1,530,941</u>	Location Totals	<u>\$ 1,477,326</u>	<u>\$ 1,931,189</u>	<u>\$ 1,667,522</u>	<u>\$ (263,667)</u>	<u>(14)</u>



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: 03/05/18

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

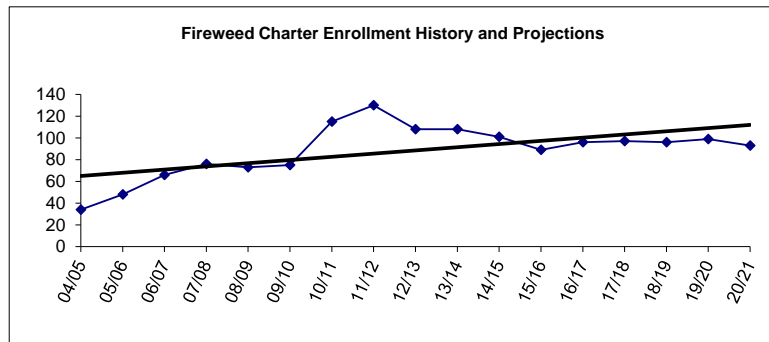
FTE's Included In Current Budget

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.

*** 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.

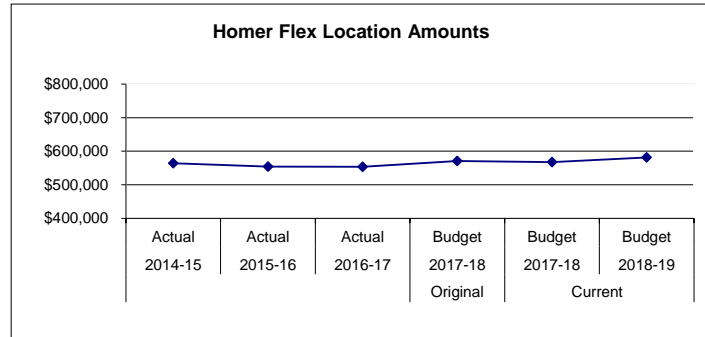


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 282,177	\$ 291,857	\$ 9,680	3
74,436	88,285	74,352	3200 Non-Certificated Salaries	74,867	73,754	66,453	(7,301)	(10)
156,114	173,493	180,135	3500 Employee Benefits	188,753	186,335	195,527	9,192	5
<u>535,319</u>	<u>527,716</u>	<u>529,213</u>	Subtotal - Personnel Services	<u>545,707</u>	<u>542,266</u>	<u>553,837</u>	<u>11,571</u>	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
566	814	393	4200 Staff Travel	1,500	1,500	1,500	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
9,539	10,209	9,492	4300 Utility Services	8,613	8,613	9,944	1,331	15
8,201	7,798	8,460	4350 Energy	6,000	6,000	8,153	2,153	36
304	440	632	4400 Other Purchased Services	933	978	588	(390)	(40)
8,249	5,083	4,247	4500 Supplies, Materials, and Media	6,947	6,985	6,128	(857)	(12)
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>25,390</u>	<u>27,637</u>	<u>2,247</u>	9
628	1,223	-	5100 Equipment	-	-	-	-	-
<u>\$ 563,932</u>	<u>\$ 554,372</u>	<u>\$ 553,698</u>	Location Totals	<u>\$ 571,014</u>	<u>\$ 567,656</u>	<u>\$ 581,474</u>	<u>\$ 13,818</u>	2



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: 03/05/18

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

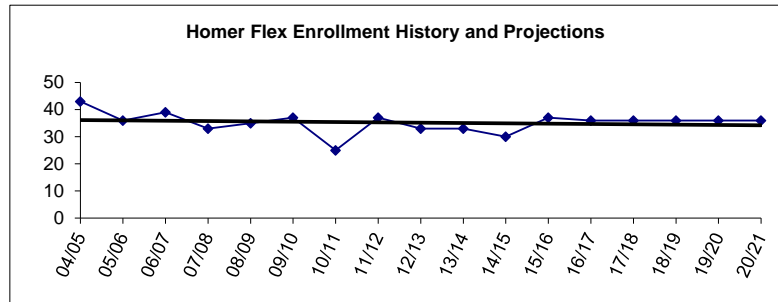
FTE's Included In Current Budget

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
4.00	4.02	4.22	Certificated Subtotal	4.27	4.20	4.25
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
1.89	1.89	1.89	Non-Certificated Subtotal	1.89	1.90	1.65
5.89	5.91	6.11	Total	6.16	6.10	5.90

* "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.

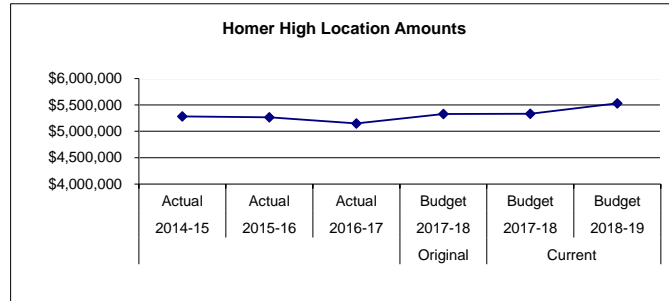


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget

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

Date: 03/05/18

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	\$ 2,333,932	\$ 2,376,537	\$ 42,605	2
792,176	837,921	821,307	3200 Non-Certificated Salaries	806,582	796,546	813,492	16,946	2
1,371,092	1,451,905	1,454,413	3500 Employee Benefits	1,527,286	1,506,253	1,668,920	162,667	11
<u>4,443,811</u>	<u>4,481,898</u>	<u>4,404,157</u>	Subtotal - Personnel Services	<u>4,688,180</u>	<u>4,636,731</u>	<u>4,858,949</u>	<u>222,218</u>	<u>5</u>
208	2,258	2,960	4100 Professional and Technical Services	-	-	-	-	-
14,980	17,534	14,201	4200 Staff Travel	10,000	10,000	10,000	-	-
42,486	40,894	38,139	4250 Student Travel	-	38,892	-	(38,892)	(100)
80,294	89,973	86,671	4300 Utility Services	76,684	76,684	76,249	(435)	(1)
516,689	451,610	483,779	4350 Energy	448,960	448,960	484,026	35,066	8
17,856	14,557	13,967	4400 Other Purchased Services	15,378	17,512	11,530	(5,982)	(34)
125,442	87,538	88,594	4500 Supplies, Materials, and Media	82,797	93,744	82,790	(10,954)	(12)
7,388	7,148	4,155	4900 Other Expenses	4,794	4,794	7,514	2,720	57
<u>805,343</u>	<u>711,512</u>	<u>732,466</u>	Subtotal - Other	<u>638,613</u>	<u>690,586</u>	<u>672,109</u>	<u>(18,477)</u>	<u>(3)</u>
<u>34,266</u>	<u>71,123</u>	<u>13,474</u>	5100 Equipment	-	3,570	-	(3,570)	(100)
<u>\$ 5,283,420</u>	<u>\$ 5,264,533</u>	<u>\$ 5,150,097</u>	Location Totals	<u>\$ 5,326,793</u>	<u>\$ 5,330,887</u>	<u>\$ 5,531,058</u>	<u>\$ 200,171</u>	<u>4</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: 03/05/18

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

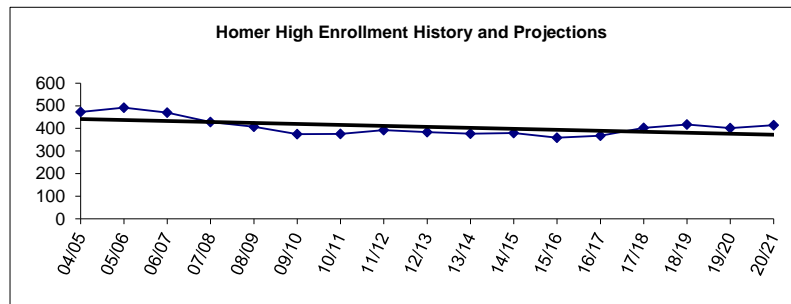
FTE's Included In Current Budget

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>48.58</u>	<u>47.18</u>	<u>45.23</u>	Total	<u>47.73</u>	<u>47.70</u>	<u>47.70</u>

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

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

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

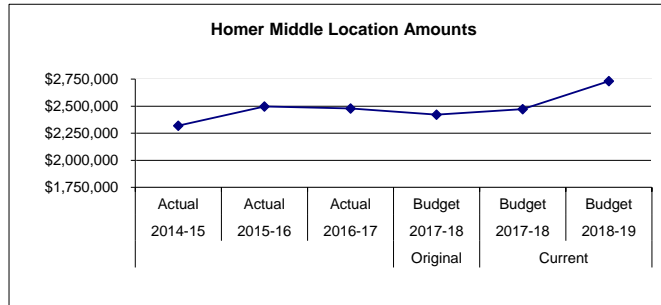


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget

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

Date: 03/05/18

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	\$ 1,098,277	\$ 1,210,826	\$ 112,549	10
335,395	388,718	390,784	3200 Non-Certificated Salaries	389,017	413,704	437,174	23,470	6
674,803	775,732	786,749	3500 Employee Benefits	734,252	791,317	918,076	126,759	16
<u>2,110,020</u>	<u>2,291,779</u>	<u>2,305,587</u>	Subtotal - Personnel Services	<u>2,258,622</u>	<u>2,303,298</u>	<u>2,566,076</u>	<u>262,778</u>	11
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
816	1,103	1,674	4200 Staff Travel	1,500	1,500	1,500	-	-
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	13,900	9,084	(4,816)	(35)
116,391	117,770	120,472	4350 Energy	112,693	112,693	118,211	5,518	5
5,984	3,111	2,458	4400 Other Purchased Services	3,042	3,152	2,588	(564)	(18)
49,298	41,316	30,004	4500 Supplies, Materials, and Media	29,751	32,789	32,262	(527)	(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>169,751</u>	<u>164,972</u>	<u>(4,779)</u>	(3)
<u>20,840</u>	<u>27,395</u>	<u>3,664</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,319,867</u>	<u>\$ 2,497,490</u>	<u>\$ 2,478,588</u>	Location Totals	<u>\$ 2,420,835</u>	<u>\$ 2,473,049</u>	<u>\$ 2,731,048</u>	<u>\$ 257,999</u>	10



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: 03/05/18

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

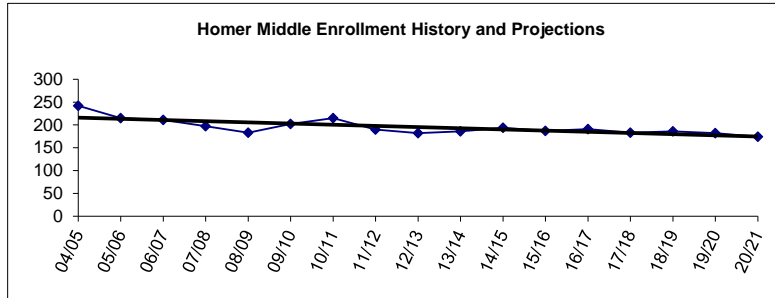
FTE's Included In Current Budget

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.

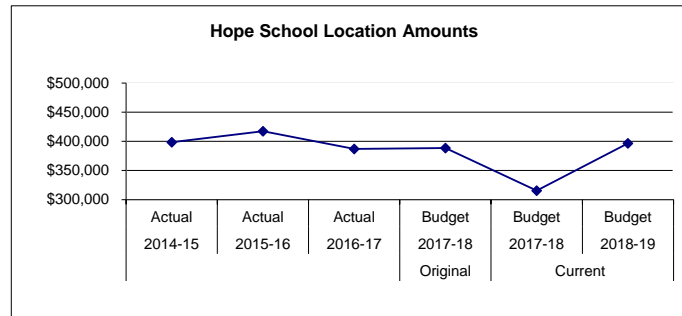


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 93,621	\$ 154,133	\$ 60,512	65
45,049	53,574	51,384	3200 Non-Certificated Salaries	54,369	72,644	54,534	(18,110)	(25)
94,230	110,987	94,055	3500 Employee Benefits	110,156	84,101	120,609	36,508	43
303,304	331,525	297,948	Subtotal - Personnel Services	323,574	250,366	329,276	78,910	32
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,751	3,637	3,234	4200 Staff Travel	3,350	3,350	3,300	(50)	(1)
-	-	-	4250 Student Travel	-	-	-	-	-
17,629	29,632	29,606	4300 Utility Services	14,450	14,450	14,450	-	-
43,361	37,696	51,341	4350 Energy	41,393	41,393	44,133	2,740	7
223	124	379	4400 Other Purchased Services	948	948	459	(489)	(52)
28,498	9,769	4,541	4500 Supplies, Materials, and Media	3,843	4,142	4,033	(109)	(3)
450	766	195	4900 Other Expenses	921	921	941	20	2
93,912	81,624	89,296	Subtotal - Other	64,905	65,204	67,316	2,112	3
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>\$ 315,570</u>	<u>\$ 396,592</u>	<u>\$ 81,022</u>	26



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: 03/05/18

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

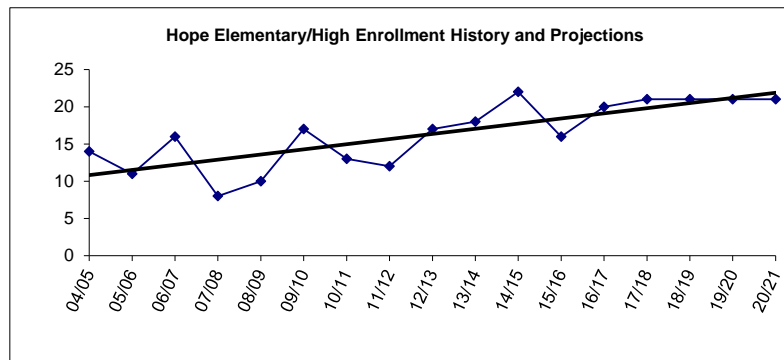
FTE's Included In Current Budget

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>3.87</u>	<u>3.99</u>	<u>3.85</u>	Total	<u>3.45</u>	<u>3.50</u>	<u>3.62</u>

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

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

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



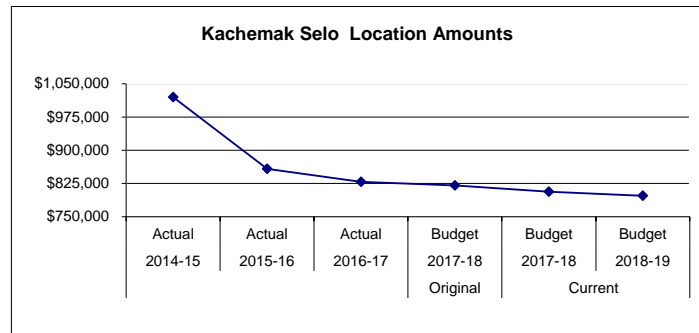
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 308,225	\$ 316,218	\$ 7,993	3
164,531	162,986	139,595	3200 Non-Certificated Salaries	140,303	128,168	119,761	(8,407)	(7)
299,779	286,666	269,360	3500 Employee Benefits	253,442	264,144	255,652	(8,492)	(3)
876,603	746,981	721,164	Subtotal - Personnel Services	715,500	700,537	691,631	(8,906)	(1)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
19,334	15,032	14,124	4200 Staff Travel	22,639	22,639	22,639	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
8,068	7,820	8,148	4300 Utility Services	8,570	8,570	7,937	(633)	(7)
14,199	16,457	18,298	4350 Energy	13,697	13,697	16,318	2,621	19
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	8,203	6,894	(1,309)	(16)
1,052	742	681	4900 Other Expenses	945	945	935	(10)	(1)
139,151	109,391	107,278	Subtotal - Other	105,063	105,716	105,602	(114)	(0)
4,174	1,533	465	5100 Equipment	-	-	-	-	-
\$ 1,019,928	\$ 857,905	\$ 828,907	Location Totals	\$ 820,563	\$ 806,253	\$ 797,233	\$ (9,020)	(1)



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: 03/05/18

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

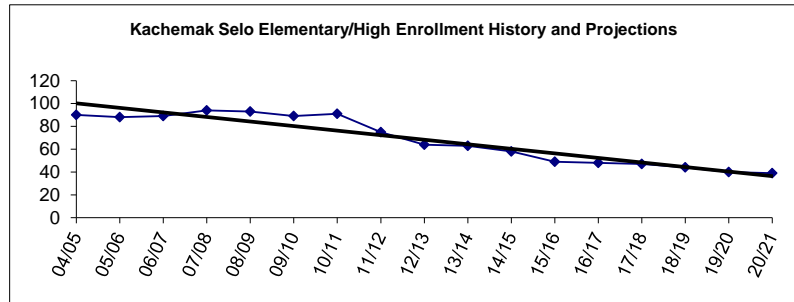
FTE's Included In Current Budget

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.



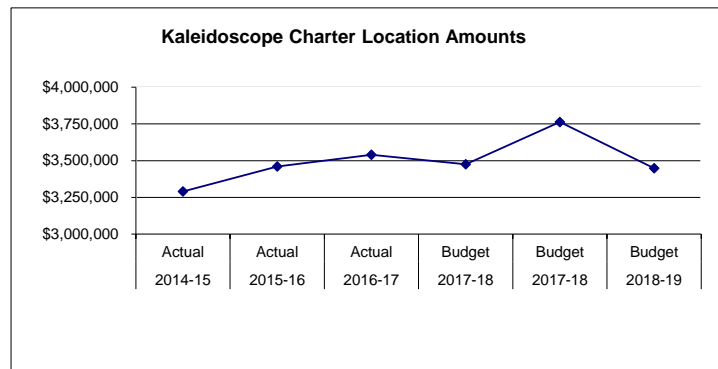
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

Location: 63 Kaleidoscope 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
\$ 1,331,357	\$ 1,300,442	\$ 1,348,672	3100 Certificated Salaries	\$ 1,352,452	\$ 1,366,837	\$ 1,413,440	\$ 46,603	3
365,521	370,686	390,509	3200 Non-Certificated Salaries	375,034	294,819	315,786	20,967	7
730,316	830,418	899,635	3500 Employee Benefits	882,524	853,587	895,428	41,841	5
<u>2,427,194</u>	<u>2,501,546</u>	<u>2,638,816</u>	Subtotal - Personnel Services	<u>2,610,010</u>	<u>2,515,243</u>	<u>2,624,654</u>	<u>109,411</u>	<u>4</u>
37,541	44,507	38,713	4100 Professional and Technical Services	31,665	46,249	43,799	(2,450)	(5)
12,958	18,026	20,136	4200 Staff Travel	-	-	-	-	-
2,389	133	-	4250 Student Travel	-	-	-	-	-
6,121	7,033	6,960	4300 Utility Services	6,500	6,900	3,900	(3,000)	(43)
82,813	76,557	83,760	4350 Energy	70,000	70,000	-	(70,000)	(100)
544,756	580,179	576,189	4400 Other Purchased Services	5,000	584,714	7,695	(577,019)	(99)
73,147	126,283	64,558	4500 Supplies, Materials, and Media	49,999	57,376	50,560	(6,816)	(12)
700	700	785	4900 Other Expenses	7,783	337,959	7,663	(330,296)	(98)
-	-	-	4900 Other Expenses - Additional Allowable	582,422	35,100	600,189	565,089	1,610
<u>102,457</u>	<u>103,918</u>	<u>110,262</u>	4950 Indirect Costs	<u>111,238</u>	<u>109,468</u>	<u>109,531</u>	<u>63</u>	<u>0</u>
<u>862,882</u>	<u>957,336</u>	<u>901,363</u>	Subtotal - Other	<u>864,607</u>	<u>1,247,766</u>	<u>823,337</u>	<u>(421,979)</u>	<u>(34)</u>
-	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>	<u>(8)</u>



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

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

Fund: 100 General Fund - Expenditures

Date: 03/05/18

Location: 63 Kaleidoscope Charter School

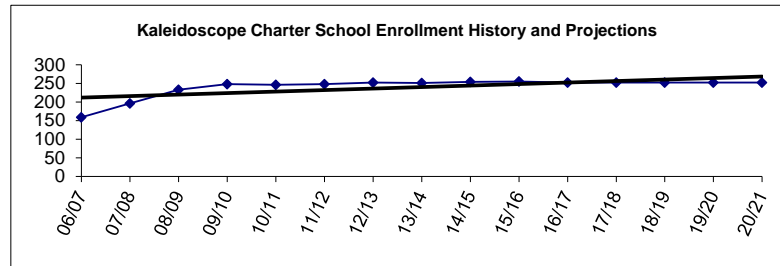
2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
254.00	255.00	254.00	Enrollment in ADM (K-5)	256.00	259.00	260.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.09	15.75	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
17.69	18.35	18.60	Certificated Subtotal	18.60	18.85	18.85
	-	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
9.20	8.70	10.21	Non-Certificated Subtotal	10.21	7.82	7.57
26.89	27.05	28.81	Total	28.81	26.67	26.42

* "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

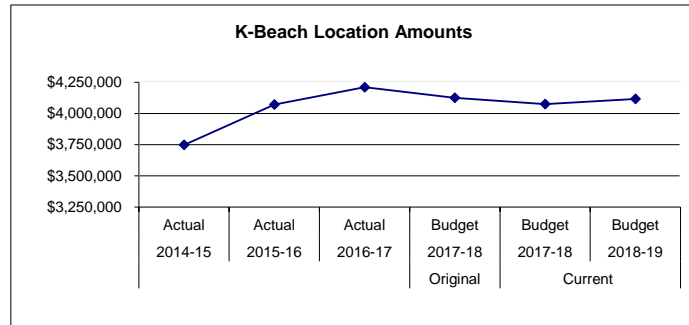


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 2,122,152	\$ 2,099,443	\$ (22,709)	(1)
442,567	484,472	499,486	3200 Non-Certificated Salaries	495,406	486,261	492,517	6,256	1
1,065,096	1,265,632	1,321,308	3500 Employee Benefits	1,268,630	1,280,355	1,336,928	56,573	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>3,888,768</u>	<u>3,928,888</u>	<u>40,120</u>	1
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	481	11	4200 Staff Travel	1,500	1,500	1,500	-	-
-	69	809	4250 Student Travel	-	-	-	-	-
14,008	14,216	14,609	4300 Utility Services	14,650	14,650	14,599	(51)	(0)
119,438	119,799	123,997	4350 Energy	99,350	99,350	121,078	21,728	22
6,229	6,641	4,341	4400 Other Purchased Services	4,822	4,932	4,395	(537)	(11)
139,835	81,197	62,521	4500 Supplies, Materials, and Media	46,597	64,861	44,833	(20,028)	(31)
735	965	830	4900 Other Expenses	1,609	1,609	1,609	-	-
<u>280,245</u>	<u>223,368</u>	<u>207,118</u>	Subtotal - Other	<u>168,528</u>	<u>186,902</u>	<u>188,014</u>	<u>1,112</u>	1
<u>2,933</u>	<u>1,286</u>	<u>32</u>	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>\$ 4,075,670</u>	<u>\$ 4,116,902</u>	<u>\$ 41,232</u>	1



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: 03/05/18

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

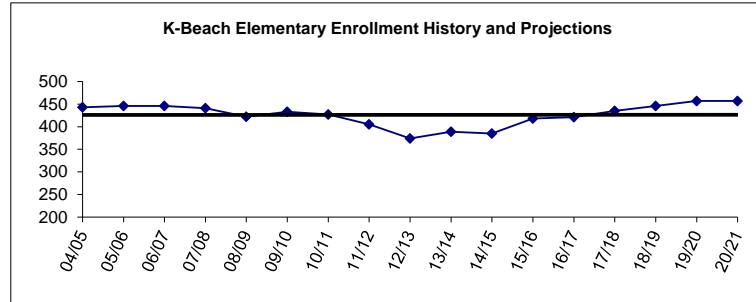
FTE's Included In Current Budget

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.



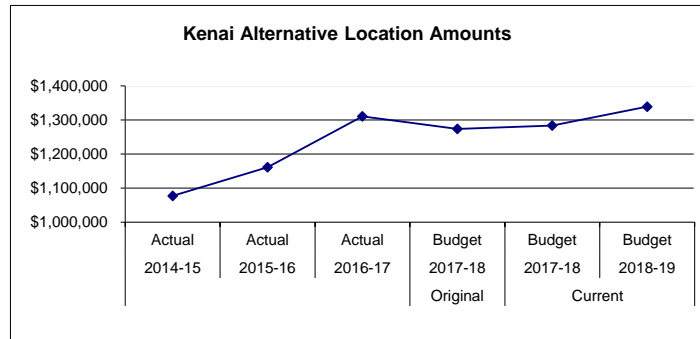
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 636,536	\$ 646,191	\$ 9,655	2
141,724	162,665	151,136	3200 Non-Certificated Salaries	155,673	151,845	159,435	7,590	5
284,949	324,528	370,142	3500 Employee Benefits	362,249	374,056	397,742	23,686	6
946,712	1,015,522	1,145,292	Subtotal - Personnel Services	1,153,445	1,162,437	1,203,368	40,931	4
40,000	40,000	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
-	-	24	4200 Staff Travel	750	750	750	-	-
-	-	121	4250 Student Travel	-	-	-	-	-
11,611	11,733	12,912	4300 Utility Services	11,438	11,438	11,663	225	2
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	1,179	929	(250)	(21)
10,228	21,573	31,654	4500 Supplies, Materials, and Media	11,429	12,230	11,487	(743)	(6)
1,394	1,374	875	4900 Other Expenses	1,639	1,639	1,569	(70)	(4)
130,540	144,072	158,029	Subtotal - Other	120,055	120,856	135,743	14,887	12
90	1,566	7,172	5100 Equipment	-	-	-	-	-
\$ 1,077,342	\$ 1,161,160	\$ 1,310,493	Location Totals	\$ 1,273,500	\$ 1,283,293	\$ 1,339,111	\$ 55,818	4



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: 03/05/18

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

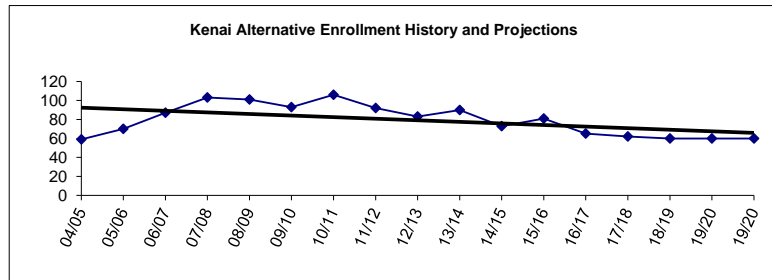
FTE's Included In Current Budget

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
6.40	6.32	7.40	Certificated Subtotal	7.45	7.41	7.46
-	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
1.93	2.99	3.82	Non-Certificated Subtotal	3.82	3.88	3.88
8.33	9.31	11.22	Total	11.27	11.29	11.34

* "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.



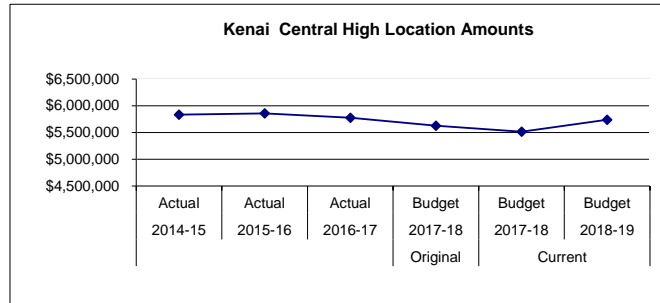
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

Location: 07 Kenai Central 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
\$ 2,865,002	\$ 2,801,985	\$ 2,727,077	3100 Certificated Salaries	\$ 2,808,663	\$ 2,703,649	\$ 2,783,661	\$ 80,012	3
650,351	664,777	673,138	3200 Non-Certificated Salaries	613,686	589,902	608,060	18,158	3
1,441,280	1,601,876	1,611,274	3500 Employee Benefits	1,584,765	1,554,083	1,675,152	121,069	8
4,956,633	5,068,638	5,011,489	Subtotal - Personnel Services	5,007,114	4,847,634	5,066,873	219,239	5
-	516	-	4100 Professional and Technical Services	-	-	-	-	-
7,750	8,053	7,410	4200 Staff Travel	7,500	7,500	7,500	-	-
35,040	32,361	30,022	4250 Student Travel	-	30,694	-	(30,694)	(100)
46,796	48,109	47,973	4300 Utility Services	41,230	42,230	44,062	1,832	4
513,402	475,638	508,402	4350 Energy	444,158	444,158	499,147	54,989	12
21,027	22,881	17,595	4400 Other Purchased Services	18,041	18,352	13,073	(5,279)	(29)
155,446	137,725	127,122	4500 Supplies, Materials, and Media	98,459	108,630	99,696	(8,934)	(8)
8,878	8,959	8,552	4900 Other Expenses	12,002	11,626	11,136	(490)	(4)
788,339	734,242	747,076	Subtotal - Other	621,390	663,190	674,614	11,424	2
91,825	55,308	17,212	5100 Equipment	-	4,790	-	(4,790)	(100)
<u>\$ 5,836,797</u>	<u>\$ 5,858,188</u>	<u>\$ 5,775,777</u>	Location Totals	<u>\$ 5,628,504</u>	<u>\$ 5,515,614</u>	<u>\$ 5,741,487</u>	<u>\$ 225,873</u>	4



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: 03/05/18

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

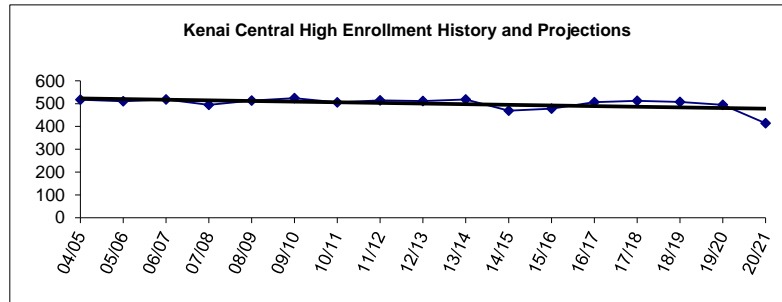
FTE's Included In Current Budget

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.



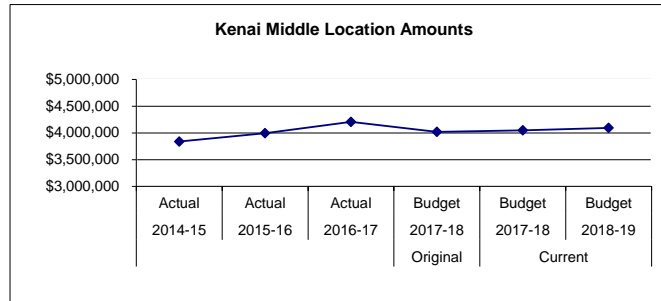
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

Location: 11 Kenai Middle 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
\$ 2,011,389	\$ 2,090,824	\$ 2,244,659	3100 Certificated Salaries	\$ 2,170,758	\$ 2,156,754	\$ 2,160,217	\$ 3,463	0
398,825	409,956	406,479	3200 Non-Certificated Salaries	411,692	395,043	393,979	(1,064)	(0)
1,057,958	1,175,169	1,265,301	3500 Employee Benefits	1,178,902	1,226,980	1,255,216	28,236	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>3,778,777</u>	<u>3,809,412</u>	<u>30,635</u>	1
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,625	365	380	4200 Staff Travel	1,000	1,000	750	(250)	(25)
6,741	4,715	4,934	4250 Student Travel	-	3,658	-	-	-
13,714	12,574	14,468	4300 Utility Services	11,406	11,406	13,065	1,659	15
218,442	209,567	209,276	4350 Energy	186,429	186,429	212,428	25,999	14
11,964	8,362	9,395	4400 Other Purchased Services	6,459	6,569	4,154	(2,415)	(37)
83,111	61,843	49,858	4500 Supplies, Materials, and Media	51,659	58,147	50,361	(7,786)	(13)
1,799	1,428	1,491	4900 Other Expenses	2,583	2,183	2,583	400	18
<u>337,396</u>	<u>298,854</u>	<u>289,802</u>	Subtotal - Other	<u>259,536</u>	<u>269,392</u>	<u>283,341</u>	<u>17,607</u>	7
<u>33,284</u>	<u>19,562</u>	<u>402</u>	5100 Equipment	-	-	-	-	-
<u>\$ 3,838,852</u>	<u>\$ 3,994,365</u>	<u>\$ 4,206,643</u>	Location Totals	<u>\$ 4,020,888</u>	<u>\$ 4,048,169</u>	<u>\$ 4,092,753</u>	<u>\$ 48,242</u>	1



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

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

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

Date: 03/05/18

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

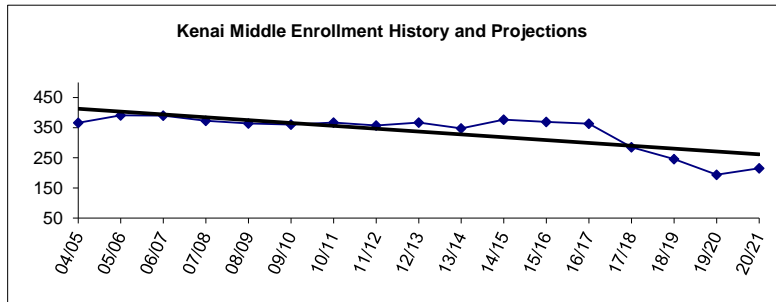
FTE's Included In Current Budget

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.

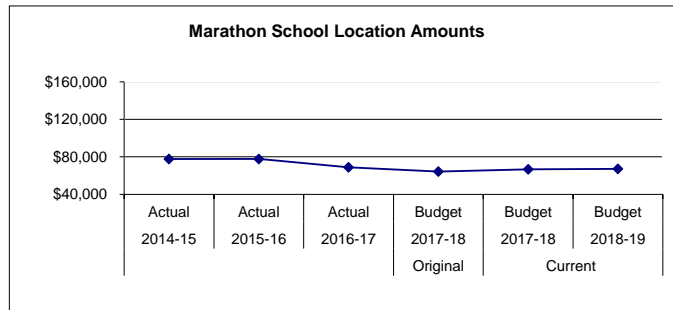


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 45,504	\$ 45,504	\$ -	-
-	563	(454)	3200 Non-Certificated Salaries	260	260	260	-	-
17,777	19,226	16,339	3500 Employee Benefits	15,261	15,529	16,037	508	3
72,927	73,375	64,568	Subtotal - Personnel Services	58,841	61,293	61,801	508	1
-	-	72	4200 Staff Travel	-	-	-	-	-
4,703	3,927	3,938	4300 Utility Services	3,800	3,800	3,750	(50)	(1)
173	163	149	4400 Other Purchased Services	104	104	104	-	-
(64)	225	101	4500 Supplies, Materials, and Media	1,582	1,582	1,498	(84)	(5)
4,812	4,315	4,260	Subtotal - Other	5,486	5,486	5,352	(134)	(2)
-	140	-	5100 Equipment	-	-	-	-	-
\$ 77,739	\$ 77,830	\$ 68,828	Location Totals	\$ 64,327	\$ 66,779	\$ 67,153	\$ 374	1



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: 03/05/18

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

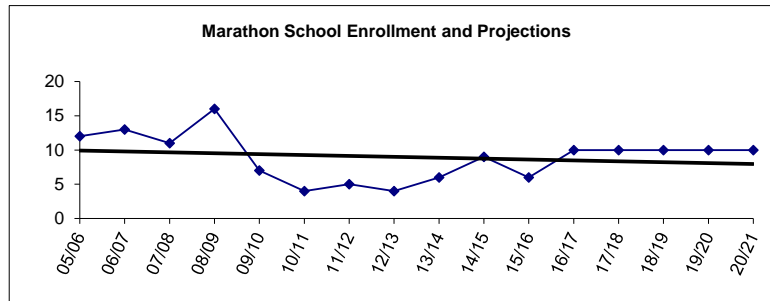
FTE's Included In Current Budget

-	-	-	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.

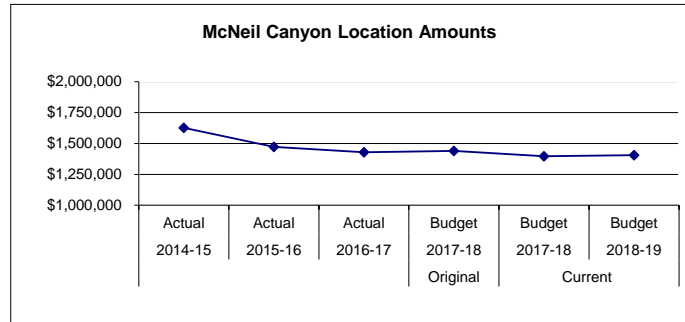


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 696,356	\$ 708,607	\$ 12,251	2
183,464	170,553	175,138	3200 Non-Certificated Salaries	174,979	174,995	158,943	(16,052)	(9)
442,094	433,289	436,570	3500 Employee Benefits	432,685	433,796	431,880	(1,916)	(0)
<u>1,471,925</u>	<u>1,354,512</u>	<u>1,320,222</u>	Subtotal - Personnel Services	<u>1,354,954</u>	<u>1,305,147</u>	<u>1,299,430</u>	<u>(5,717)</u>	(0)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
465	202	727	4200 Staff Travel	1,500	1,500	1,500	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
8,134	6,912	8,567	4300 Utility Services	7,850	7,850	7,789	(61)	(1)
84,929	77,979	73,613	4350 Energy	57,110	57,110	78,841	21,731	38
1,981	2,397	1,729	4400 Other Purchased Services	1,966	2,087	1,461	(626)	(30)
55,368	26,070	22,724	4500 Supplies, Materials, and Media	16,245	20,891	15,127	(5,764)	(28)
700	700	704	4900 Other Expenses	700	700	700	-	-
<u>151,577</u>	<u>114,260</u>	<u>108,064</u>	Subtotal - Others	<u>85,371</u>	<u>90,138</u>	<u>105,418</u>	<u>15,280</u>	17
<u>3,285</u>	<u>2,902</u>	<u>333</u>	5100 Equipment	-	1,488	-	(1,488)	-
<u>\$ 1,626,787</u>	<u>\$ 1,471,674</u>	<u>\$ 1,428,619</u>	Location Totals	<u>\$ 1,440,325</u>	<u>\$ 1,396,773</u>	<u>\$ 1,404,848</u>	<u>\$ 8,075</u>	1



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
Location: 47 McNeil Canyon Elementary

Date: 03/05/18

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

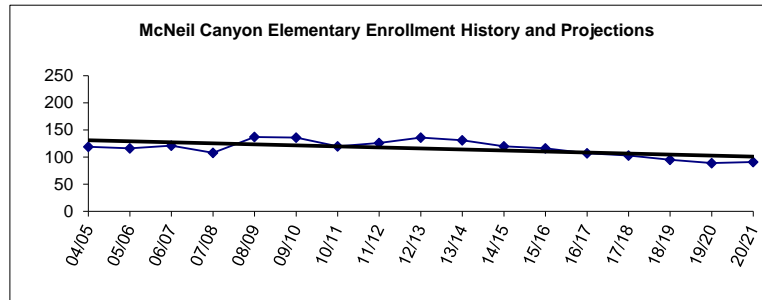
FTE's Included In Current Budget

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
11.00	9.43	9.05	Certificated Subtotal	9.55	9.10	9.10
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
3.85	3.86	3.86	Non-Certificated Subtotal	3.86	3.86	3.36
14.85	13.29	12.91	Total	13.41	12.96	12.46

* "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.

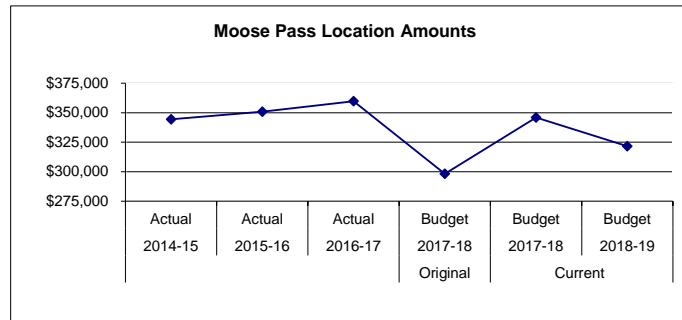


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 91,461	\$ 92,981	\$ 1,520	2
72,248	79,542	79,760	3200 Non-Certificated Salaries	56,968	75,838	70,236	(5,602)	(7)
106,129	120,456	124,938	3500 Employee Benefits	87,698	120,964	104,942	(16,022)	(13)
<u>280,631</u>	<u>298,908</u>	<u>296,669</u>	Subtotal - Personnel Services	<u>241,123</u>	<u>288,263</u>	<u>268,159</u>	<u>(20,104)</u>	(7)
783	313	59	4200 Staff Travel	1,250	1,250	1,250	-	-
21,663	21,947	22,000	4300 Utility Services	21,100	21,100	20,419	(681)	(3)
26,369	23,601	34,597	4350 Energy	31,144	31,144	28,189	(2,955)	(9)
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	3,285	3,005	(280)	(9)
641	279	165	4900 Other Expenses	253	253	253	-	-
<u>63,775</u>	<u>51,070</u>	<u>61,777</u>	Subtotal - Other	<u>57,079</u>	<u>57,668</u>	<u>53,533</u>	<u>(4,135)</u>	(7)
-	814	1,260	5100 Equipment	-	-	-	-	-
<u>\$ 344,406</u>	<u>\$ 350,792</u>	<u>\$ 359,706</u>	Location Totals	<u>\$ 298,202</u>	<u>\$ 345,931</u>	<u>\$ 321,692</u>	<u>\$ (24,239)</u>	(7)



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: 03/05/18

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

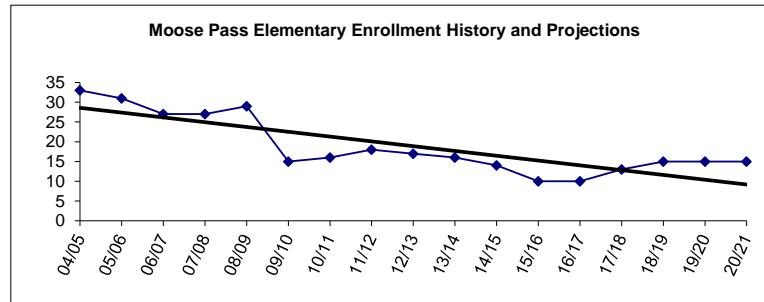
FTE's Included In Current Budget

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>

* "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.

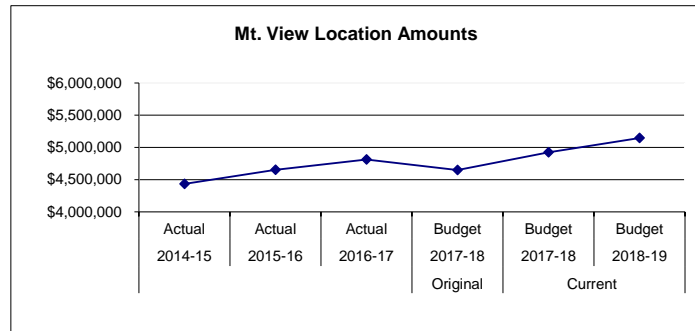


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 2,501,749	\$ 2,457,897	\$ (43,852)	(2)
602,032	630,379	680,741	3200 Non-Certificated Salaries	680,680	640,842	689,694	48,852	8
1,328,204	1,524,107	1,625,034	3500 Employee Benefits	1,514,047	1,580,965	1,788,638	207,673	13
<u>4,127,831</u>	<u>4,415,318</u>	<u>4,565,223</u>	Subtotal - Personnel Services	<u>4,471,534</u>	<u>4,723,556</u>	<u>4,936,229</u>	<u>212,673</u>	5
-	-	48	4200 Staff Travel	1,000	1,000	1,000	-	100
12,424	12,052	14,564	4300 Utility Services	11,500	11,500	12,955	1,455	13
131,504	129,902	143,726	4350 Energy	108,886	108,886	135,044	26,158	24
8,258	10,052	7,155	4400 Other Purchased Services	5,486	5,536	5,438	(98)	(2)
150,941	82,707	76,431	4500 Supplies, Materials, and Media	49,516	70,728	53,333	(17,395)	(25)
1,695	1,500	1,500	4900 Other Expenses	1,786	1,906	1,906	-	-
<u>304,822</u>	<u>236,213</u>	<u>243,424</u>	Subtotal - Other	<u>178,174</u>	<u>199,556</u>	<u>209,676</u>	<u>10,120</u>	5
<u>911</u>	<u>814</u>	<u>3,019</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 4,433,564</u>	<u>\$ 4,652,345</u>	<u>\$ 4,811,666</u>	Location Totals	<u>\$ 4,649,708</u>	<u>\$ 4,923,112</u>	<u>\$ 5,145,905</u>	<u>\$ 222,793</u>	5



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: 03/05/18

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

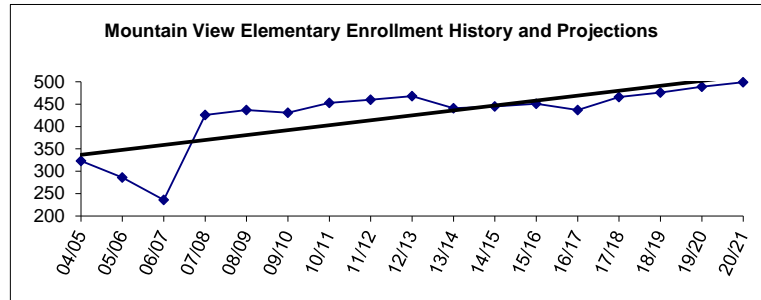
FTE's Included In Current Budget

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.

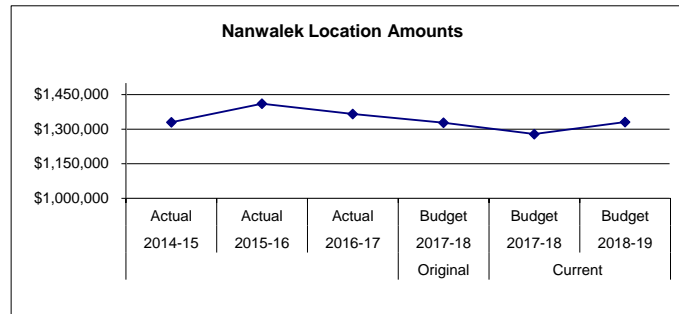


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 530,656	\$ 512,787	\$ (17,869)	(3)
181,150	185,388	168,181	3200 Non-Certificated Salaries	163,338	129,368	129,093	(275)	(0)
359,809	404,848	379,492	3500 Employee Benefits	373,574	333,329	381,121	47,792	14
<u>1,016,787</u>	<u>1,081,567</u>	<u>1,039,368</u>	Subtotal - Personnel Services	<u>1,049,450</u>	<u>993,353</u>	<u>1,023,001</u>	<u>29,648</u>	3
752	540	5,430	4100 Professional and Technical Services	-	-	-	-	-
2,976	3,038	1,822	4200 Staff Travel	6,500	6,500	5,500	(1,000)	(15)
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	156,200	159,562	3,362	2
71,812	78,672	100,427	4350 Energy	75,250	75,250	83,638	8,388	11
32,091	35,971	38,284	4400 Other Purchased Services	21,502	21,502	40,552	19,050	89
54,842	27,256	23,167	4500 Supplies, Materials, and Media	13,351	16,894	13,333	(3,561)	(21)
6,770	7,885	7,805	4900 Other Expenses	5,705	5,705	5,725	20	0
<u>297,924</u>	<u>301,845</u>	<u>325,793</u>	Subtotal - Other	<u>278,508</u>	<u>285,651</u>	<u>308,310</u>	<u>22,659</u>	8
<u>15,407</u>	<u>27,040</u>	<u>500</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,330,118</u>	<u>\$ 1,410,452</u>	<u>\$ 1,365,661</u>	Location Totals	<u>\$ 1,327,958</u>	<u>\$ 1,279,004</u>	<u>\$ 1,331,311</u>	<u>\$ 52,307</u>	4



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'tun 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: 03/05/18

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

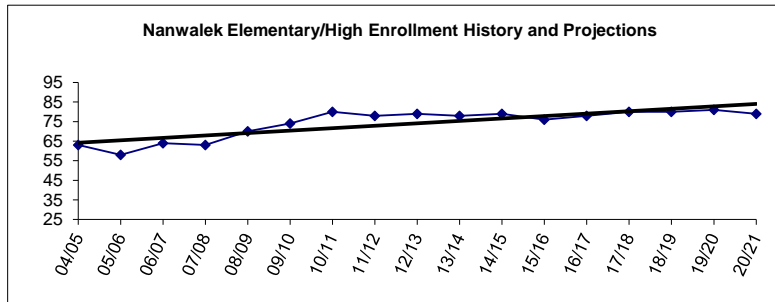
FTE's Included In Current Budget

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.

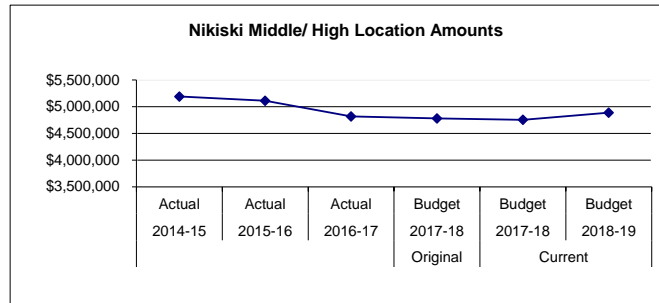


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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
\$ 2,466,826	\$ 2,431,537	\$ 2,226,911	3100 Certificated Salaries	\$ 2,302,268	\$ 2,236,057	\$ 2,289,985	\$ 53,928	2
693,262	662,369	676,293	3200 Non-Certificated Salaries	625,014	620,916	625,275	4,359	1
1,366,396	1,448,306	1,409,049	3500 Employee Benefits	1,408,830	1,380,660	1,514,740	134,080	10
<u>4,526,484</u>	<u>4,542,212</u>	<u>4,312,253</u>	Subtotal - Personnel Services	<u>4,336,112</u>	<u>4,237,633</u>	<u>4,430,000</u>	<u>192,367</u>	5
2,000	-	-	4100 Professional and Technical Services	-	-	-	-	-
5,889	5,047	4,380	4200 Staff Travel	6,000	6,000	5,500	(500)	(8)
20,533	22,022	18,484	4250 Student Travel	-	18,616	-	(18,616)	(100)
23,611	24,257	24,854	4300 Utility Services	22,714	22,714	22,189	(525)	(2)
371,503	345,085	330,766	4350 Energy	332,318	332,318	349,118	16,800	5
6,699	9,026	7,173	4400 Other Purchased Services	10,064	15,482	6,436	(9,046)	(58)
141,194	84,340	79,367	4500 Supplies, Materials, and Media	65,102	83,944	65,657	(18,287)	(22)
5,365	5,418	5,197	4900 Other Expenses	7,473	7,473	7,453	(20)	(0)
<u>576,794</u>	<u>495,195</u>	<u>470,221</u>	Subtotal - Other	<u>443,671</u>	<u>486,547</u>	<u>456,353</u>	<u>(30,194)</u>	(6)
<u>87,753</u>	<u>73,332</u>	<u>34,632</u>	5100 Equipment	-	29,830	-	(29,830)	(100)
<u>\$ 5,191,031</u>	<u>\$ 5,110,739</u>	<u>\$ 4,817,106</u>	Location Totals	<u>\$ 4,779,783</u>	<u>\$ 4,754,010</u>	<u>\$ 4,886,353</u>	<u>\$ 132,343</u>	3



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

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

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

Date: 03/05/18

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

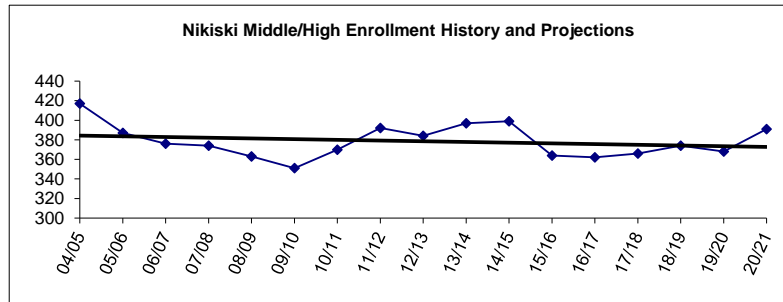
FTE's Included In Current Budget

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
33.15	32.13	29.40	Certificated Subtotal	29.90	29.67	29.97
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
15.92	14.04	14.04	Non-Certificated Subtotal	13.54	13.54	13.54
49.07	46.17	43.44	Total	43.44	43.21	43.51

* "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.



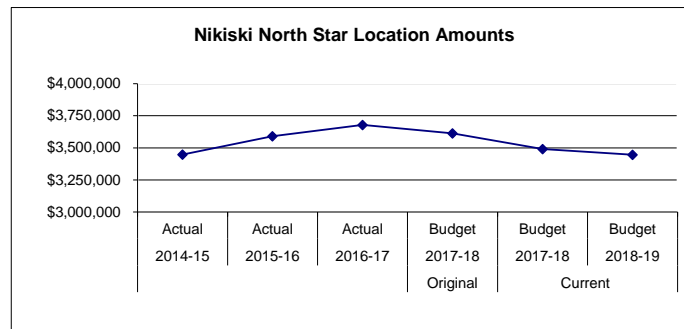
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 1,772,390	\$ 1,684,566	\$ (87,824)	(5)
394,836	416,978	451,624	3200 Non-Certificated Salaries	411,779	407,033	416,661	9,628	2
977,071	1,112,451	1,152,170	3500 Employee Benefits	1,123,431	1,090,134	1,115,496	25,362	2
<u>3,116,498</u>	<u>3,332,736</u>	<u>3,425,709</u>	Subtotal - Personnel Services	<u>3,406,999</u>	<u>3,269,557</u>	<u>3,216,723</u>	<u>(52,834)</u>	(2)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,142	902	931	4200 Staff Travel	1,000	1,000	1,000	-	-
16,793	16,549	17,041	4300 Utility Services	16,163	16,163	16,691	528	3
163,152	168,896	168,640	4350 Energy	140,000	140,000	166,896	26,896	19
8,127	8,038	5,556	4400 Other Purchased Services	5,100	5,100	4,620	(480)	(9)
137,988	60,645	58,685	4500 Supplies, Materials, and Media	41,781	57,922	39,241	(18,681)	(32)
1,044	1,159	1,230	4900 Other Expenses	1,275	1,135	1,135	-	-
<u>328,246</u>	<u>256,189</u>	<u>252,083</u>	Subtotal - Other	<u>205,319</u>	<u>221,320</u>	<u>229,583</u>	<u>8,263</u>	4
<u>2,834</u>	<u>814</u>	<u>1,202</u>	5100 Equipment	-	-	-	-	-
<u>\$ 3,447,578</u>	<u>\$ 3,589,739</u>	<u>\$ 3,678,994</u>	Location Totals	<u>\$ 3,612,318</u>	<u>\$ 3,490,877</u>	<u>\$ 3,446,306</u>	<u>\$ (44,571)</u>	(1)



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: 03/05/18

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

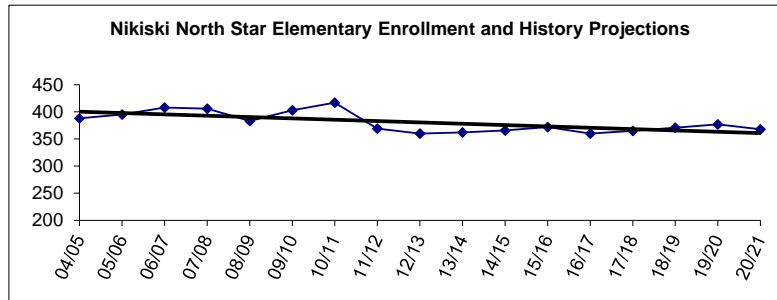
FTE's Included In Current Budget

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.



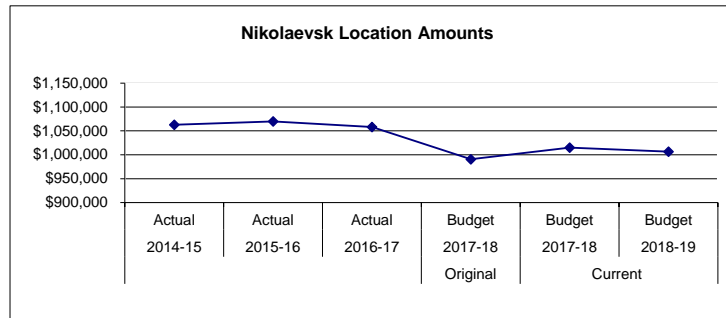
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 499,089	\$ 457,836	\$ (41,253)	(8)
150,111	164,720	136,617	3200 Non-Certificated Salaries	135,465	135,884	137,092	1,208	1
280,937	310,391	297,462	3500 Employee Benefits	288,335	293,893	313,666	19,773	7
929,967	961,434	952,814	Subtotal - Personnel Services	911,044	928,866	908,594	(20,272)	(2)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,166	2,276	1,644	4200 Staff Travel	3,500	3,500	3,500	-	-
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	9,300	8,634	(666)	(7)
70,389	70,561	68,541	4350 Energy	51,500	51,500	69,830	18,330	36
1,367	1,215	611	4400 Other Purchased Services	1,983	1,983	1,502	(481)	(24)
42,731	17,330	14,329	4500 Supplies, Materials, and Media	11,166	13,259	12,128	(1,131)	(9)
1,334	1,419	1,136	4900 Other Expenses	2,272	2,272	2,272	-	-
131,764	106,150	100,500	Subtotal - Other	79,721	86,278	97,866	11,588	13
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>\$ 1,015,144</u>	<u>\$ 1,006,460</u>	<u>\$ (8,684)</u>	(1)



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

Date: 03/05/18

Location: 38 Nikolaevsk Elementary / High

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

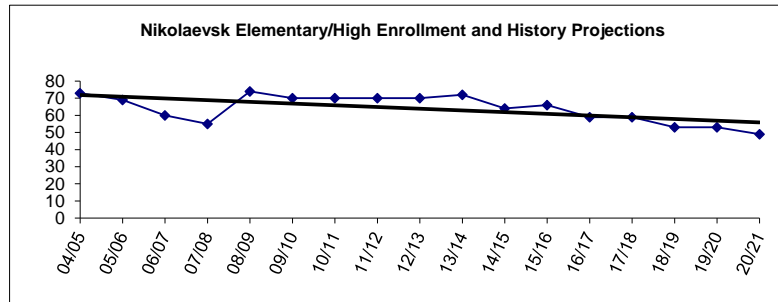
FTE's Included In Current Budget

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.



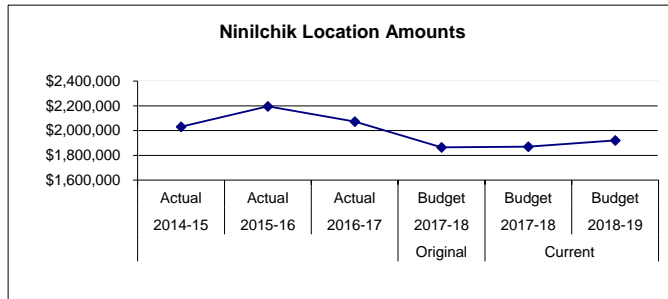
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 838,215	\$ 850,715	\$ 12,500	1
305,559	323,390	337,577	3200 Non-Certificated Salaries	318,487	307,142	306,002	(1,140)	-
553,300	657,357	628,111	3500 Employee Benefits	539,196	560,494	593,013	32,519	6
<u>1,817,981</u>	<u>2,002,639</u>	<u>1,878,227</u>	Subtotal - Personnel Services	<u>1,709,060</u>	<u>1,705,851</u>	<u>1,749,730</u>	<u>43,879</u>	<u>3</u>
-	-	4,800	4100 Professional and Technical Services	-	-	-	-	-
2,770	3,777	2,878	4200 Staff Travel	3,500	3,500	3,250	(250)	(7)
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	3,854	4,327	473	12
137,813	133,430	142,975	4350 Energy	120,923	120,923	138,073	17,150	14
1,899	2,395	2,138	4400 Other Purchased Services	3,331	3,331	2,596	(735)	(22)
50,149	32,992	22,295	4500 Supplies, Materials, and Media	21,965	24,153	20,975	(3,178)	(13)
2,314	2,513	2,246	4900 Other Expenses	1,976	1,976	1,976	-	-
<u>205,453</u>	<u>184,724</u>	<u>187,899</u>	Subtotal - Other	<u>155,549</u>	<u>163,317</u>	<u>171,197</u>	<u>7,880</u>	<u>5</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>\$ 1,869,168</u>	<u>\$ 1,920,927</u>	<u>\$ 51,759</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: 03/05/18

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

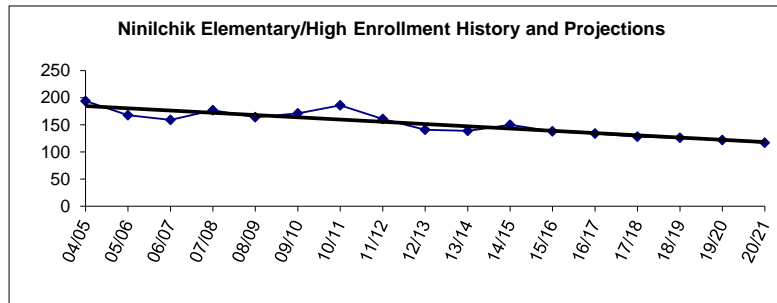
FTE's Included In Current Budget

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
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	Custodian	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<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.

** "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.

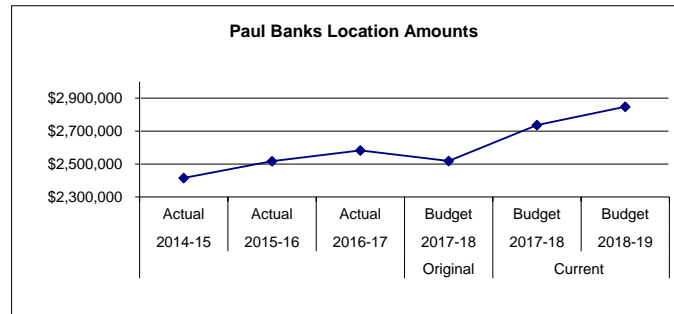


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 1,237,451	\$ 1,287,473	\$ 50,022	4
355,360	367,700	381,520	3200 Non-Certificated Salaries	367,711	445,158	448,826	3,668	1
692,181	790,442	839,425	3500 Employee Benefits	788,295	917,353	971,428	54,075	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>2,599,962</u>	<u>2,707,727</u>	<u>107,765</u>	4
1,250	750	710	4100 Professional and Technical Services	-	-	-	-	-
1,478	1,322	504	4200 Staff Travel	1,500	1,500	1,500	-	-
15,481	17,089	19,250	4300 Utility Services	16,748	16,748	17,145	397	2
93,071	91,846	97,096	4350 Energy	84,903	84,903	94,004	9,101	11
3,177	2,702	2,320	4400 Other Purchased Services	2,348	2,748	2,223	(525)	(19)
69,857	28,203	27,457	4500 Supplies, Materials, and Media	22,407	28,750	23,536	(5,214)	(18)
800	700	754	4900 Other Expenses	2,172	1,772	1,772	-	-
<u>185,114</u>	<u>142,612</u>	<u>148,091</u>	Subtotal - Other	<u>130,078</u>	<u>136,421</u>	<u>140,180</u>	<u>3,759</u>	3
<u>1,852</u>	<u>-</u>	<u>6,437</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 2,415,299</u>	<u>\$ 2,517,535</u>	<u>\$ 2,582,118</u>	Location Totals	<u>\$ 2,518,270</u>	<u>\$ 2,736,383</u>	<u>\$ 2,847,907</u>	<u>\$ 111,524</u>	4



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: 03/05/18

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

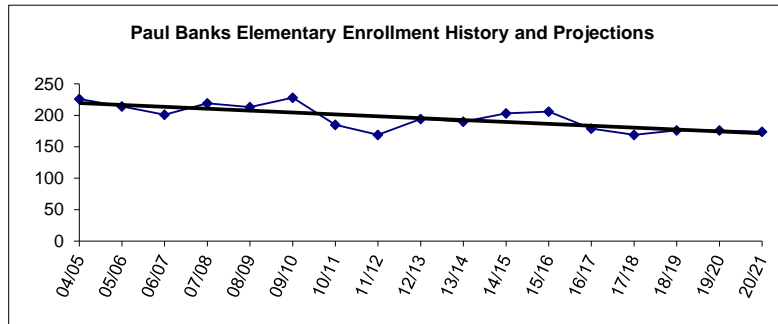
FTE's Included In Current Budget

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
15.90	16.55	16.90	Certificated Subtotal	16.90	16.90	17.40
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
8.66	8.66	9.19	Non-Certificated Subtotal	8.69	11.33	11.33
24.56	25.21	26.09	Total	25.59	28.23	28.73

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

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

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



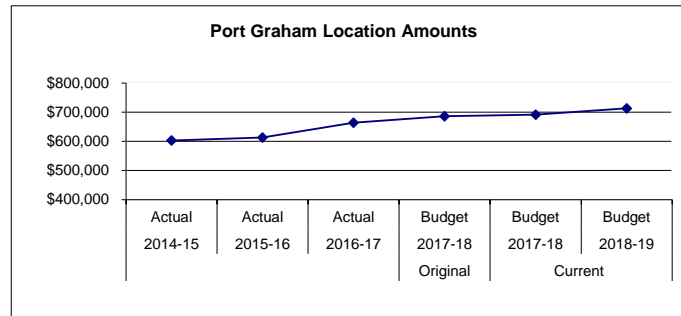
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 188,454	\$ 194,662	\$ 6,208	3
67,196	73,924	74,059	3200 Non-Certificated Salaries	83,284	81,881	84,399	2,518	3
98,350	122,395	149,254	3500 Employee Benefits	158,045	155,617	169,577	13,960	9
<u>326,187</u>	<u>367,556</u>	<u>406,781</u>	Subtotal - Personnel Services	<u>424,771</u>	<u>425,952</u>	<u>448,638</u>	<u>22,686</u>	5
752	360	420	4100 Professional and Technical Services	-	-	-	-	-
4,848	4,022	3,563	4200 Staff Travel	6,000	6,000	5,000	(1,000)	(17)
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	151,200	151,400	200	0
116,217	75,721	98,874	4350 Energy	91,008	91,008	96,937	5,929	7
3,768	2,493	2,378	4400 Other Purchased Services	4,390	4,270	2,701	(1,569)	(37)
21,751	20,463	8,763	4500 Supplies, Materials, and Media	6,623	8,291	6,687	(1,604)	(19)
1,980	2,126	2,735	4900 Other Expenses	2,135	2,135	2,165	30	1
<u>272,751</u>	<u>242,993</u>	<u>253,400</u>	Subtotal - Other	<u>261,356</u>	<u>265,604</u>	<u>264,890</u>	<u>(714)</u>	(0)
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>\$ 691,556</u>	<u>\$ 713,528</u>	<u>\$ 21,972</u>	3



Port Graham School serves students in grades K-12 and is located in Port Graham, Alaska. Port Graham is located near the southern tip of the Kenai Peninsula and lies east of Nanwalek, and can only be reached by air or water. Curriculum is offered via classroom instruction and distance learning with online classes. Students also participate in athletics such as basketball and volleyball with other schools in the district. Project Grad is an active part of the school with students involved in community and leadership service projects.

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

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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

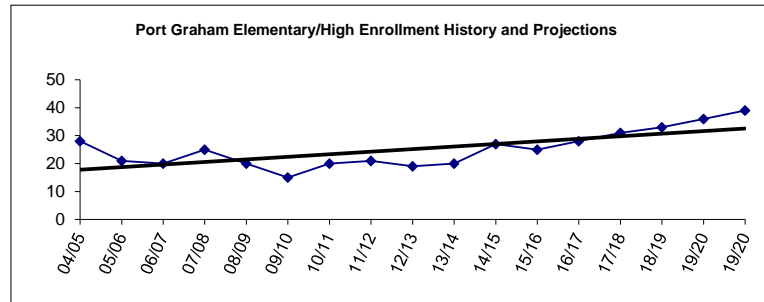
FTE's Included In Current Budget

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>

* "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.



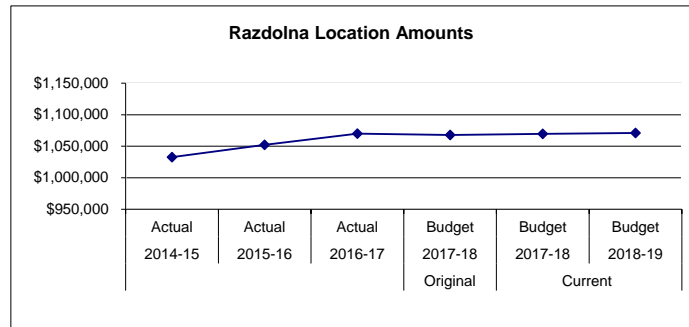
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

Location: 49 Razdolna 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
\$ 496,971	\$ 472,151	\$ 425,523	3100 Certificated Salaries	\$ 441,728	\$ 443,143	\$ 455,682	\$ 12,539	3
117,619	139,820	173,117	3200 Non-Certificated Salaries	179,283	162,651	158,079	(4,572)	(3)
277,730	331,165	364,747	3500 Employee Benefits	348,662	364,227	356,885	(7,342)	(2)
892,320	943,136	963,387	Subtotal - Personnel Services	969,673	970,021	970,646	625	0
1,558	501	805	4200 Staff Travel	750	750	750	-	-
8,364	7,076	7,550	4300 Utility Services	8,300	8,300	7,800	(500)	(6)
22,704	23,148	26,042	4350 Energy	21,595	21,595	23,965	2,370	11
53,375	53,829	53,426	4400 Other Purchased Services	54,327	54,327	53,889	(438)	(1)
50,849	18,366	18,014	4500 Supplies, Materials, and Media	12,379	13,589	13,119	(470)	(3)
886	658	328	4900 Other Expenses	884	884	874	(10)	(1)
137,736	103,578	106,165	Subtotal - Other	98,235	99,445	100,397	952	1
2,635	5,629	440	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>\$ 1,069,466</u>	<u>\$ 1,071,043</u>	<u>\$ 1,577</u>	0



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: 03/05/18

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

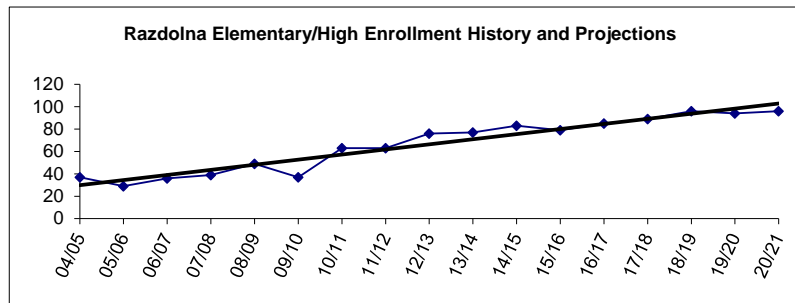
FTE's Included In Current Budget

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>

* "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.

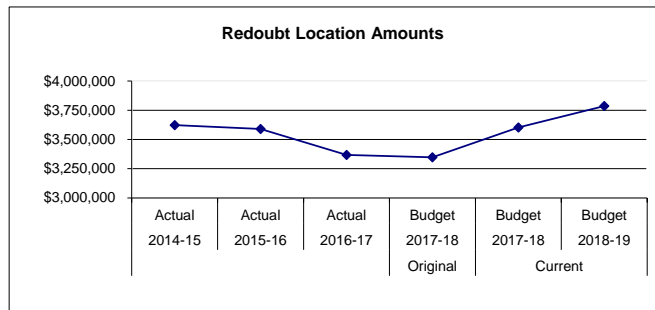


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 1,738,867	\$ 1,789,482	\$ 50,615	3
483,069	499,576	544,259	3200 Non-Certificated Salaries	506,838	549,152	565,317	16,165	3
1,037,289	1,126,280	1,077,165	3500 Employee Benefits	1,063,279	1,159,707	1,274,873	115,166	10
3,340,560	3,384,274	3,197,720	Subtotal - Personnel Services	3,209,148	3,447,726	3,629,672	181,946	5
250	1,081	665	4200 Staff Travel	1,500	1,500	1,500	-	-
6,815	7,191	8,096	4300 Utility Services	8,450	8,450	7,102	(1,348)	(16)
106,208	99,372	105,994	4350 Energy	85,196	85,196	103,858	18,662	22
10,445	8,264	5,508	4400 Other Purchased Services	3,997	3,997	3,779	(218)	(5)
157,268	79,847	47,744	4500 Supplies, Materials, and Media	38,139	53,705	38,697	(15,008)	(28)
700	700	700	4900 Other Expenses	1,221	1,221	1,221	-	-
281,686	196,455	168,707	Subtotal - Other	138,503	154,069	156,157	2,088	1
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>\$ 3,602,238</u>	<u>\$ 3,785,829</u>	<u>\$ 183,591</u>	5



Redoubt Elementary school serves grades K-8, and is located in the heart of Soldotna, borders the Soldotna High School and Soldotna Middle School campuses. The school's comprehensive academic program is supported by a variety of extra-curricular activities such as intramurals, band, choir and strings, and hosts Boys and Girls Club after school program. Positive Behavior Interventions and Supports (PBIS) is used to acknowledge appropriate student behavior through a variety of individual and school-wide reinforcements and is a hallmark for defining the school's positive atmosphere.

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

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

Date: 03/05/18

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

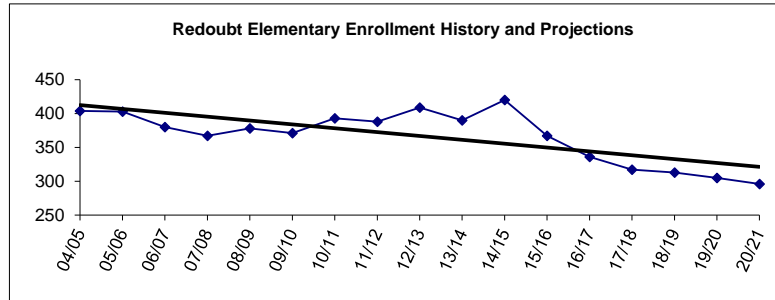
FTE's Included In Current Budget

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.

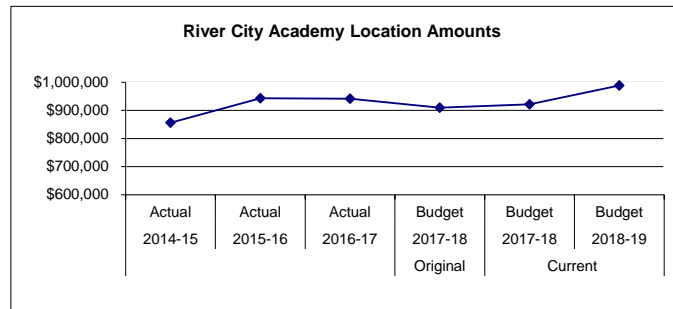


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 532,809	\$ 570,939	\$ 38,130	7
87,295	84,118	87,438	3200 Non-Certificated Salaries	81,131	80,895	81,340	445	1
243,051	284,901	295,126	3500 Employee Benefits	278,385	291,066	320,409	29,343	10
828,459	906,627	927,642	Subtotal - Personnel Services	893,980	904,770	972,688	67,918	8
527	1,063	534	4200 Staff Travel	1,000	1,000	750	(250)	(25)
294	167	101	4300 Utility Services	200	200	200	-	-
605	703	452	4400 Other Purchased Services	1,617	1,617	1,137	(480)	(30)
22,458	18,444	10,578	4500 Supplies, Materials, and Media	12,197	13,019	12,702	(317)	(2)
1,216	1,254	620	4900 Other Expenses	994	994	1,044	50	5
25,100	21,631	12,285	Subtotal - Other	16,008	16,830	15,833	(997)	(6)
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>\$ 921,600</u>	<u>\$ 988,521</u>	<u>\$ 66,921</u>	7



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: 03/05/18

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

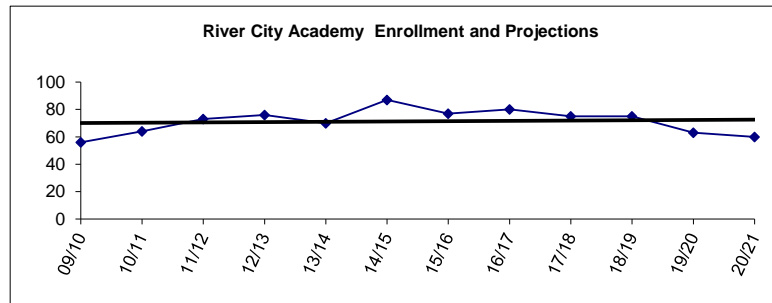
FTE's Included In Current Budget

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
6.73	7.09	6.93	Certificated Subtotal	6.73	7.05	7.55
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	-	-	-
1.89	1.89	1.89	Non-Certificated Subtotal	1.89	1.89	1.89
8.62	8.98	8.82	Totals	8.62	8.94	9.44

* "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.

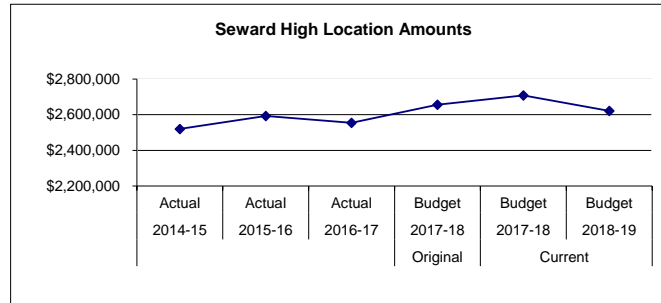


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 1,100,719	\$ 1,083,264	\$ (17,455)	(2)
420,751	420,281	458,087	3200 Non-Certificated Salaries	395,123	431,782	420,186	(11,596)	(3)
648,564	711,882	716,980	3500 Employee Benefits	718,421	714,323	788,900	74,577	10
<u>2,087,563</u>	<u>2,203,668</u>	<u>2,188,901</u>	Subtotal - Personnel Services	<u>2,219,664</u>	<u>2,246,824</u>	<u>2,292,350</u>	<u>45,526</u>	<u>2</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
4,710	4,532	3,381	4200 Staff Travel	7,500	7,500	7,250	(250)	(3)
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	99,500	108,087	8,587	9
197,329	148,585	156,426	4350 Energy	279,248	279,248	167,414	(111,834)	(40)
4,820	4,251	5,002	4400 Other Purchased Services	6,127	7,281	3,402	(3,879)	(53)
85,244	42,743	39,326	4500 Supplies, Materials, and Media	38,608	43,582	37,127	(6,455)	(15)
3,934	4,224	4,041	4900 Other Expenses	5,215	5,215	5,345	130	2
<u>422,745</u>	<u>333,572</u>	<u>343,209</u>	Subtotal - Other	<u>436,198</u>	<u>461,581</u>	<u>328,625</u>	<u>(132,956)</u>	<u>(29)</u>
10,134	55,229	23,101	5100 Equipment	-	-	-	-	-
<u>\$ 2,520,442</u>	<u>\$ 2,592,469</u>	<u>\$ 2,555,211</u>	Location Totals	<u>\$ 2,655,862</u>	<u>\$ 2,708,405</u>	<u>\$ 2,620,975</u>	<u>\$ (87,430)</u>	<u>(3)</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: 03/05/18

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

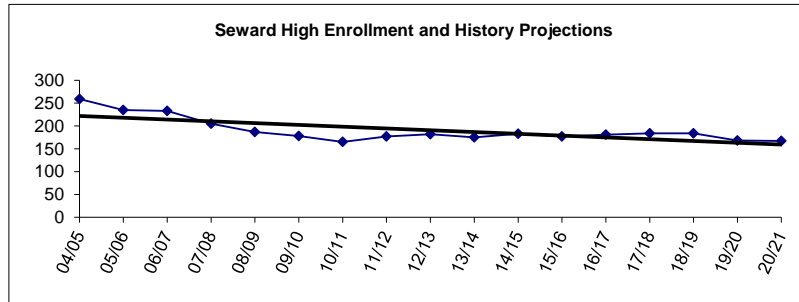
FTE's Included In Current Budget

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
13.47	13.83	12.63	Certificated Subtotal	13.13	13.00	12.50
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
8.36	8.80	8.80	Non-Certificated Subtotal	8.30	9.35	9.35
21.83	22.63	21.43	Total	21.43	22.35	21.85

* "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.



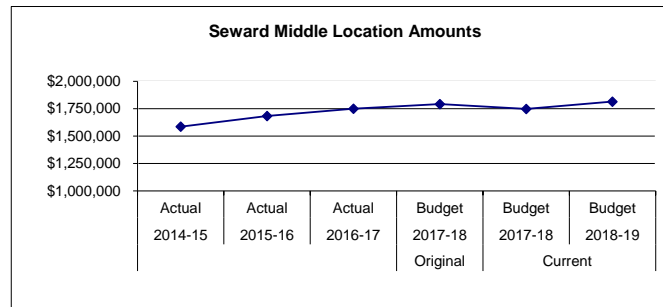
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

Location: 14 Seward Middle 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
\$ 751,885	\$ 774,103	\$ 804,084	3100 Certificated Salaries	\$ 838,916	\$ 819,887	\$ 852,856	\$ 32,969	4
190,674	212,995	224,135	3200 Non-Certificated Salaries	217,681	206,101	212,229	6,128	3
398,587	473,990	504,034	3500 Employee Benefits	511,373	490,854	546,676	55,822	11
1,341,146	1,461,088	1,532,253	Subtotal - Personnel Services	1,567,970	1,516,842	1,611,761	94,919	6
1,766	1,250	929	4200 Staff Travel	1,500	1,500	1,400	(100)	(7)
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	46,200	48,675	2,475	5
142,029	125,640	124,047	4350 Energy	153,176	153,176	130,572	(22,604)	(15)
1,668	1,480	1,057	4400 Other Purchased Services	2,420	2,495	1,805	(690)	(28)
40,233	20,073	23,878	4500 Supplies, Materials, and Media	18,876	22,077	19,012	(3,065)	(14)
203	671	401	4900 Other Expenses	2,295	2,295	2,295	-	-
236,574	203,152	209,707	Subtotal - Other	224,467	231,335	203,759	(27,576)	(12)
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>\$ 1,748,177</u>	<u>\$ 1,815,520</u>	<u>\$ 67,343</u>	4



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

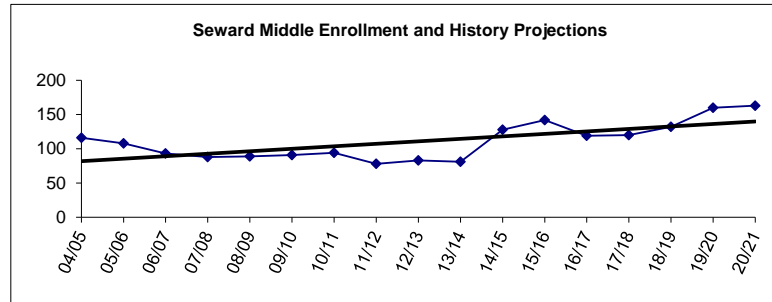
Date: 03/05/18

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
10.31	11.19	10.91	Certificated Subtotal	10.91	10.88	11.13
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
3.79	5.11	5.11	Non-Certificated Subtotal	5.11	4.87	4.87
14.10	16.30	16.02	Totals	16.02	15.75	16.00

* "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.

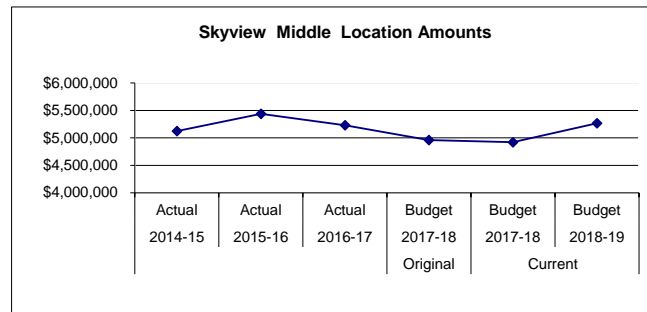


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 2,463,381	\$ 2,498,350	\$ 34,969	1
711,177	852,200	670,540	3200 Non-Certificated Salaries	651,804	637,066	648,542	11,476	2
1,405,683	1,619,845	1,557,814	3500 Employee Benefits	1,508,686	1,476,318	1,633,476	157,158	11
4,506,348	4,908,839	4,698,142	Subtotal - Personnel Services	4,629,010	4,576,765	4,780,368	203,603	4
62	-	14	4200 Staff Travel	1,000	1,000	750	(250)	(25)
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	12,955	16,103	3,148	24
383,565	376,432	423,953	4350 Energy	243,467	243,467	394,650	151,183	62
8,874	9,952	3,832	4400 Other Purchased Services	6,024	5,795	4,853	(942)	(16)
155,805	85,255	71,159	4500 Supplies, Materials, and Media	66,601	71,298	66,904	(4,394)	(6)
1,558	1,393	1,444	4900 Other Expenses	2,497	2,497	2,497	-	-
573,528	498,983	525,388	Subtotal - Other	332,544	344,444	485,757	141,313	41
43,451	29,436	5,280	5100 Equipment	-	-	-	-	#DIV/0!
\$ 5,123,327	\$ 5,437,258	\$ 5,228,810	Location Totals	\$ 4,961,554	\$ 4,921,209	\$ 5,266,125	\$ 344,916	7



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: 03/05/18

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

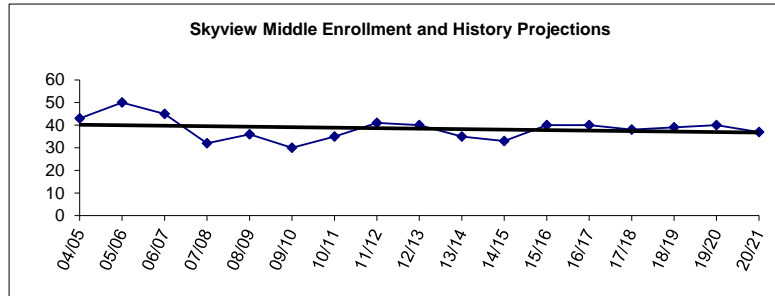
FTE's Included In Current Budget

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.

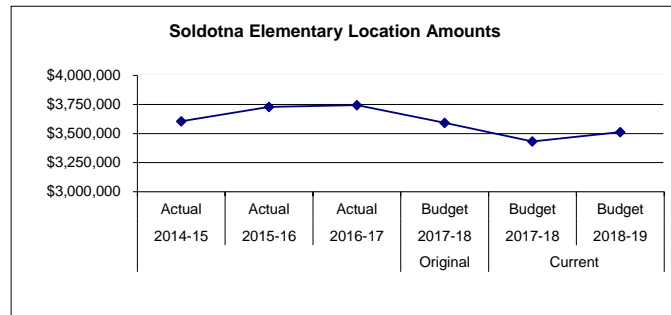


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 1,665,676	\$ 1,688,845	\$ 23,169	1
572,065	586,580	600,334	3200 Non-Certificated Salaries	598,916	489,791	497,346	7,555	2
1,099,635	1,210,298	1,248,122	3500 Employee Benefits	1,175,802	1,130,734	1,176,774	46,040	4
3,373,820	3,561,146	3,579,387	Subtotal - Personnel Services	3,464,173	3,286,201	3,362,965	76,764	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
833	1,070	491	4200 Staff Travel	1,500	1,500	1,500	-	-
8,503	5,521	7,143	4300 Utility Services	6,899	6,899	7,225	326	5
108,226	102,021	102,554	4350 Energy	81,095	81,095	104,267	23,172	29
6,045	5,977	4,271	4400 Other Purchased Services	3,434	3,484	3,079	(405)	(12)
101,723	51,012	49,500	4500 Supplies, Materials, and Media	34,157	51,178	33,327	(17,851)	(35)
830	700	700	4900 Other Expenses	1,216	1,216	1,216	-	-
226,160	166,301	164,659	Subtotal - Other	128,301	145,372	150,614	5,242	4
5,745	1,075	654	5100 Equipment	-	537	-	(537)	-
<u>\$ 3,605,725</u>	<u>\$ 3,728,522</u>	<u>\$ 3,744,700</u>	Location Totals	<u>\$ 3,592,474</u>	<u>\$ 3,432,110</u>	<u>\$ 3,513,579</u>	<u>\$ 81,469</u>	2



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: 03/05/18

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

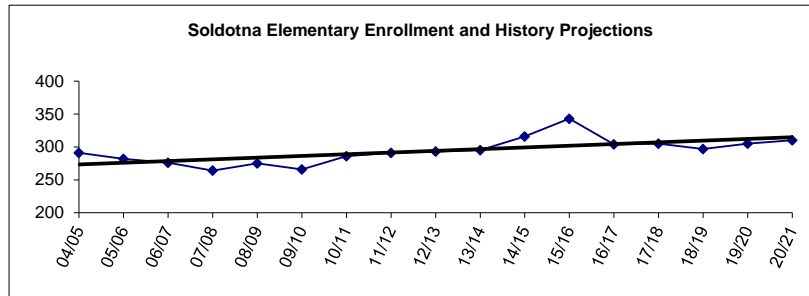
FTE's Included In Current Budget

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
23.50	24.17	23.06	Certificated Subtotal	22.06	22.14	22.14
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
13.43	14.30	15.18	Non-Certificated Subtotal	14.68	11.69	11.64
36.93	38.47	38.24	Total	36.74	33.83	33.78

* "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.



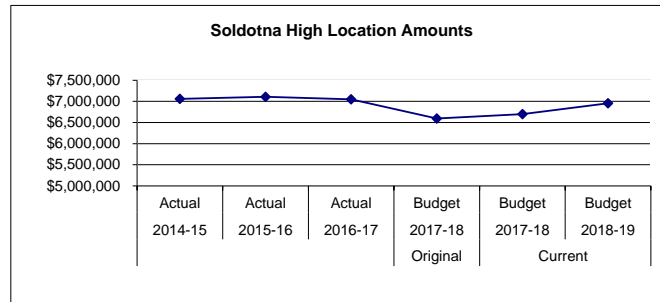
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 3,111,978	\$ 3,171,874	\$ 59,896	2
1,032,871	1,117,394	1,052,436	3200 Non-Certificated Salaries	994,026	1,017,177	1,018,203	1,026	0
1,906,437	2,106,733	2,117,546	3500 Employee Benefits	1,940,340	2,024,453	2,197,107	172,654	9
6,284,196	6,420,616	6,407,218	Subtotal - Personnel services	6,086,307	6,153,608	6,387,184	233,576	4
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
13,057	10,825	11,567	4200 Staff Travel	8,000	8,000	7,000	(1,000)	(13)
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	24,883	24,617	(266)	(1)
386,977	416,536	414,387	4350 Energy	343,885	343,885	405,966	62,081	18
15,309	20,186	16,615	4400 Other Purchased Services	19,088	22,344	14,388	(7,956)	(36)
204,500	134,761	116,015	4500 Supplies, Materials, and Media	103,907	106,353	105,640	(713)	(1)
9,652	9,628	9,202	4900 Other Expenses	9,602	9,602	11,452	1,850	19
687,738	650,317	624,008	Subtotal - Other	509,365	545,872	569,063	23,191	4
87,535	38,699	18,213	5100 Equipment	-	1,919	-	(1,919)	-
<u>\$ 7,059,469</u>	<u>\$ 7,109,632</u>	<u>\$ 7,049,439</u>	Location Totals	<u>\$ 6,595,672</u>	<u>\$ 6,701,399</u>	<u>\$ 6,956,247</u>	<u>\$ 254,848</u>	4



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: 03/05/18

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

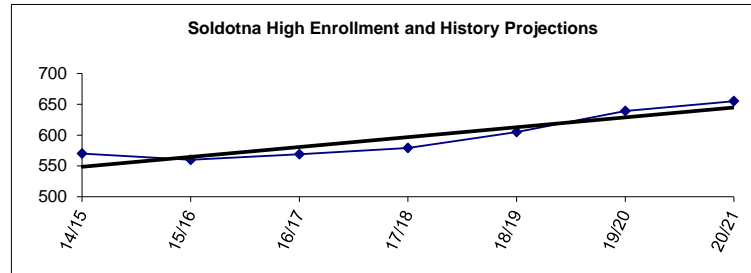
FTE's Included In Current Budget

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
43.70	43.17	42.45	Certificated Subtotal	40.55	40.61	41.21
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
23.68	24.38	23.88	Non-Certificated Subtotal	22.88	23.38	22.88
67.38	67.55	66.33	Total	63.43	63.99	64.09

* "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.



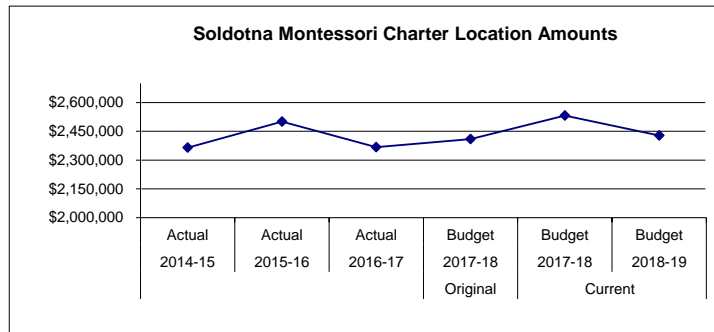
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 855,007	\$ 852,631	\$ (2,376)	(0)
322,150	345,378	311,610	3200 Non-Certificated Salaries	294,688	288,932	295,594	6,662	2
553,759	647,506	620,444	3500 Employee Benefits	612,391	645,316	676,784	31,468	5
1,690,373	1,821,135	1,763,956	Subtotal - Personnel Services	1,830,034	1,789,255	1,825,009	35,754	2
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	-	4,766	1,446	(3,320)	(70)
699	180	228	4250 Student Travel	-	163	-	(163)	-
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	17,208	37,000	19,792	115
384,730	395,284	386,420	4400 Other Purchased Services	895	407,437	895	(406,542)	(100)
77,998	68,016	70,360	4500 Supplies, Materials, and Media	52,373	56,623	54,210	(2,413)	(4)
600	1,197	5,998	4900 Other Expenses	5,396	132,479	5,996	(126,483)	(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	-	-
674,093	679,685	603,070	Subtotal - Other	579,129	742,968	602,960	(140,008)	(19)
262	-	-	5100 Equipment	-	-	-	-	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>	(4)



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: 03/05/18

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

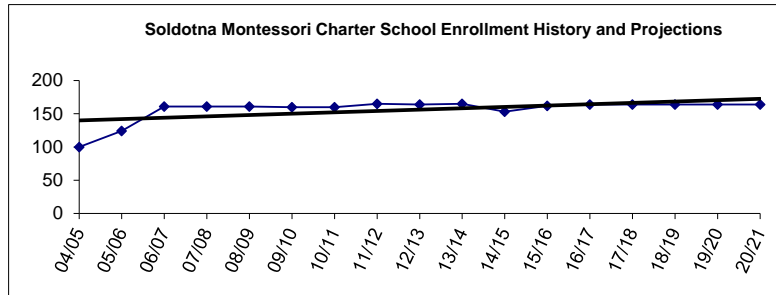
FTE's Included In Current Budget

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>20.97</u>	<u>21.73</u>	<u>19.51</u>	Total	<u>19.51</u>	<u>20.51</u>	<u>20.50</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.



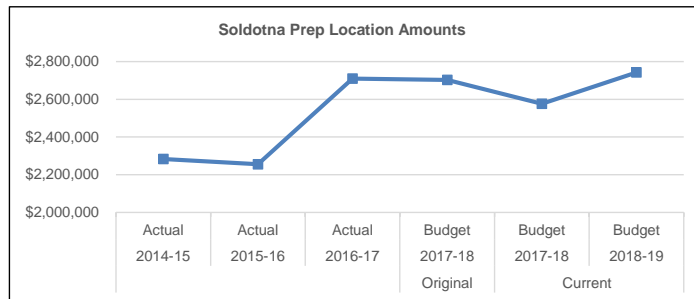
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget

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

Date: 03/05/18

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	\$ 1,174,605	\$ 1,188,871	\$ 14,266	1
373,330	333,434	469,640	3200 Non-Certificated Salaries	459,248	379,631	431,826	52,195	14
630,174	666,212	849,314	3500 Employee Benefits	856,842	814,409	888,660	74,251	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>2,368,645</u>	<u>2,509,357</u>	<u>140,712</u>	6
283	208	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	1,213	4200 Staff Travel	1,000	1,000	1,000	-	-
361	262	998	4250 Student Travel	-	1,033	-	(1,033)	(100)
11,689	11,698	11,913	4300 Utility Services	10,464	10,464	9,751	(713)	(7)
173,719	171,530	191,965	4350 Energy	141,710	141,710	179,071	37,361	26
3,969	3,916	2,586	4400 Other Purchased Services	4,692	5,392	3,619	(1,773)	(33)
49,249	45,227	38,452	4500 Supplies, Materials, and Media	40,095	41,962	39,152	(2,810)	(7)
3,714	2,794	2,811	4900 Other Expenses	2,250	2,250	300	(1,950)	-
<u>242,984</u>	<u>235,635</u>	<u>249,938</u>	Subtotal - Other	<u>200,211</u>	<u>203,811</u>	<u>232,893</u>	<u>29,082</u>	14
<u>2,235</u>	<u>34,106</u>	<u>11,830</u>	5100 Equipment	-	3,769	-	(3,769)	-
<u>\$ 2,282,763</u>	<u>\$ 2,255,693</u>	<u>\$ 2,710,218</u>	Location Totals	<u>\$ 2,702,355</u>	<u>\$ 2,576,225</u>	<u>\$ 2,742,250</u>	<u>\$ 166,025</u>	6

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: 03/05/18

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

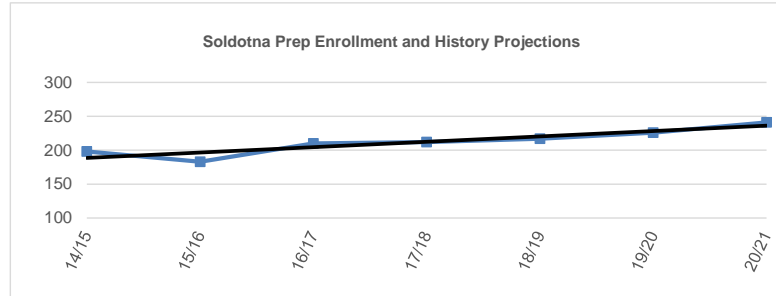
FTE's Included In Current Budget

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
14.30	13.55	15.15	Certificated Subtotal	15.75	15.45	15.35
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
8.33	7.44	11.21	Non-Certificated Subtotal	11.46	9.84	10.59
22.63	20.99	26.36	Total	27.21	25.29	25.94

* "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.

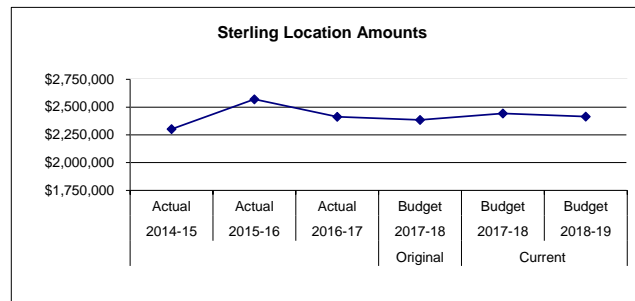


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 1,118,222	\$ 1,084,229	\$ (33,993)	(3)
305,342	346,350	353,121	3200 Non-Certificated Salaries	341,667	371,719	364,407	(7,312)	(2)
691,235	844,666	831,784	3500 Employee Benefits	807,612	826,711	843,147	16,436	2
<u>2,121,891</u>	<u>2,414,849</u>	<u>2,277,915</u>	Subtotal - Personnel Services	<u>2,268,609</u>	<u>2,316,652</u>	<u>2,291,783</u>	<u>(24,869)</u>	(1)
1,832	3,018	1,236	4200 Staff Travel	2,400	2,400	1,500	(900)	(38)
9,330	9,540	10,694	4300 Utility Services	10,200	10,200	8,862	(1,338)	(13)
81,159	86,036	84,330	4350 Energy	72,500	72,500	83,841	11,341	16
4,106	4,831	2,828	4400 Other Purchased Services	2,924	3,029	2,411	(618)	(20)
81,789	47,312	33,047	4500 Supplies, Materials, and Media	26,640	37,860	24,797	(13,063)	(35)
601	700	700	4900 Other Expenses	710	710	710	-	-
<u>178,817</u>	<u>151,437</u>	<u>132,835</u>	Subtotal - Other	<u>115,374</u>	<u>126,699</u>	<u>122,121</u>	<u>(4,578)</u>	(4)
<u>1,069</u>	<u>4,567</u>	<u>3,047</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,301,777</u>	<u>\$ 2,570,853</u>	<u>\$ 2,413,797</u>	Location Totals	<u>\$ 2,383,983</u>	<u>\$ 2,443,351</u>	<u>\$ 2,413,904</u>	<u>\$ (29,447)</u>	(1)



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: 03/05/18

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

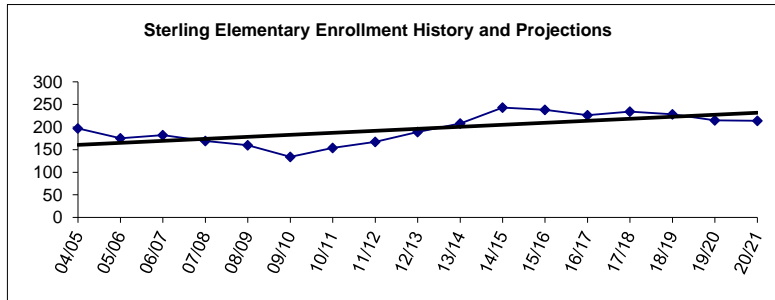
FTE's Included In Current Budget

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
17.77	18.60	17.10	Certificated Subtotal	17.10	17.45	16.45
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
8.66	9.54	9.54	Non-Certificated Subtotal	9.54	9.54	9.04
26.43	28.14	26.64	Total	26.64	26.99	25.49

* "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.

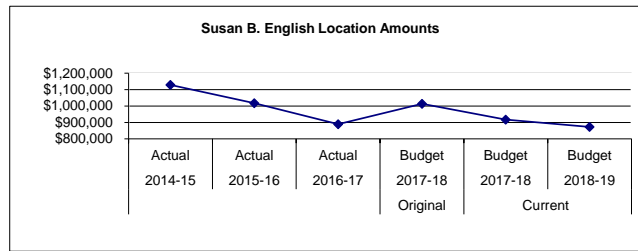


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 224,688	\$ 237,993	\$ 13,305	6
212,731	183,913	129,015	3200 Non-Certificated Salaries	174,016	165,544	156,936	(8,608)	(5)
264,885	277,661	223,764	3500 Employee Benefits	250,007	231,127	222,350	(8,777)	(4)
<u>795,437</u>	<u>773,009</u>	<u>638,597</u>	Subtotal - Personnel Services	<u>724,770</u>	<u>621,359</u>	<u>617,279</u>	<u>(4,080)</u>	(1)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,342	3,576	2,986	4200 Staff Travel	5,000	5,000	5,000	-	-
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	26,715	25,801	(914)	(3)
239,063	180,738	188,413	4350 Energy	235,490	235,490	202,738	(32,752)	-
4,069	3,411	5,685	4400 Other Purchased Services	4,961	5,206	4,415	(791)	(15)
32,779	16,574	14,674	4500 Supplies, Materials, and Media	13,392	15,040	13,574	(1,466)	(10)
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>296,058</u>	<u>255,290</u>	<u>(40,768)</u>	(14)
<u>18,759</u>	<u>5,355</u>	<u>1,824</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,128,469</u>	<u>\$ 1,016,984</u>	<u>\$ 889,398</u>	Location Totals	<u>\$ 1,014,190</u>	<u>\$ 917,417</u>	<u>\$ 872,569</u>	<u>\$ (44,848)</u>	(5)



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: 03/05/18

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

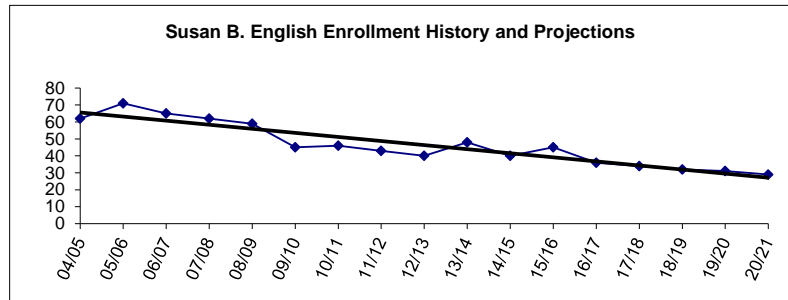
FTE's Included In Current Budget

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.

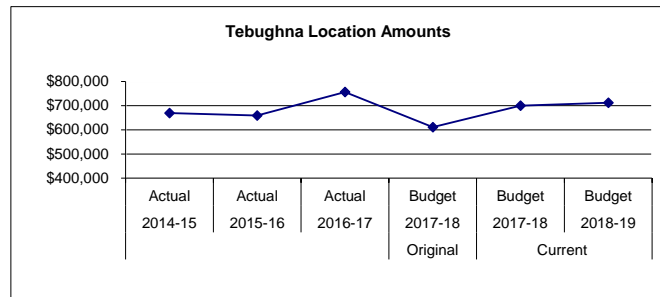


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 03/05/18

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	\$ 271,494	\$ 245,167	\$ (26,327)	(10)
76,163	73,394	78,355	3200 Non-Certificated Salaries	79,806	79,732	92,523	12,791	16
138,857	146,889	174,568	3500 Employee Benefits	156,884	180,660	185,195	4,535	3
458,854	444,322	512,391	Subtotal - Personnel Services	444,174	531,886	522,885	(9,001)	(2)
6,156	3,665	3,419	4200 Staff Travel	6,500	6,500	6,000	(500)	(8)
1,000	1,000	900	4250 Student Travel	-	900	-	(900)	(100)
74,555	104,514	105,053	4300 Utility Services	66,850	66,850	73,590	6,740	10
96,207	84,325	109,400	4350 Energy	77,088	77,088	93,755	16,667	22
3,128	3,242	3,705	4400 Other Purchased Services	3,063	3,063	2,553	(510)	(17)
25,208	11,953	13,503	4500 Supplies, Materials, and Media	7,676	7,948	7,575	(373)	(5)
4,570	6,486	7,415	4900 Other Expenses	5,765	5,765	5,695	(70)	(1)
210,824	215,185	243,395	Subtotal - Other	166,942	168,114	189,168	21,054	13
-	-	506	5100 Equipment	-	-	-	-	-
\$ 669,678	\$ 659,507	\$ 756,292	Location Totals	\$ 611,116	\$ 700,000	\$ 712,053	\$ 12,053	2



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 Enviromental 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: 03/05/18

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

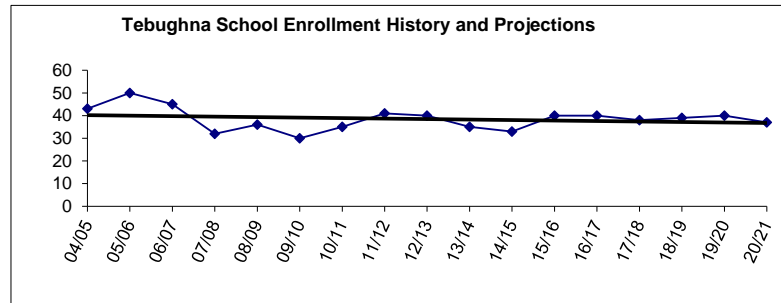
FTE's Included In Current Budget

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
3.00	3.00	3.55	Certificated Subtotal	3.05	3.55	3.05
-	-	-	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
1.96	1.96	1.96	Non-Certificated Subtotal	1.96	1.96	2.34
4.96	4.96	5.51	Total	5.01	5.51	5.39

* "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.

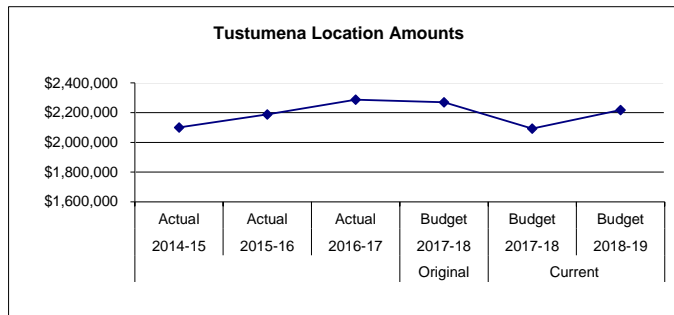


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 1,051,419	\$ 1,063,891	\$ 12,472	1
232,630	294,956	309,007	3200 Non-Certificated Salaries	311,711	281,911	288,658	6,747	2
570,833	680,266	723,297	3500 Employee Benefits	707,911	624,822	719,088	94,266	15
1,910,343	2,027,152	2,113,617	Subtotal - Personnel Services	2,143,481	1,958,152	2,071,637	113,485	6
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,862	1,800	2,095	4200 Staff Travel	2,400	2,400	1,500	(900)	(38)
3,557	3,073	4,269	4300 Utility Services	3,400	3,400	3,838	438	13
111,006	114,747	120,620	4350 Energy	95,000	95,000	115,457	20,457	22
3,295	2,767	1,851	4400 Other Purchased Services	2,296	2,296	2,087	(209)	(9)
64,609	31,768	37,716	4500 Supplies, Materials, and Media	22,460	30,368	22,675	(7,693)	(25)
700	560	680	4900 Other Expenses	1,009	1,009	1,009	-	-
185,029	154,715	167,231	Subtotal - Other	126,565	134,473	146,566	12,093	9
4,796	6,715	6,135	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>\$ 2,092,625</u>	<u>\$ 2,218,203</u>	<u>\$ 125,578</u>	6



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: 03/05/18

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

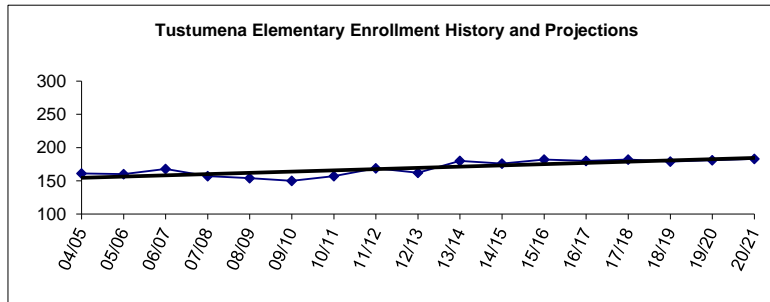
FTE's Included In Current Budget

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
14.93	14.27	14.45	Certificated Subtotal	14.45	13.90	13.90
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
5.70	7.11	7.60	Non-Certificated Subtotal	7.60	7.25	7.25
20.63	21.38	22.05	Total	22.05	21.15	21.15

* "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.



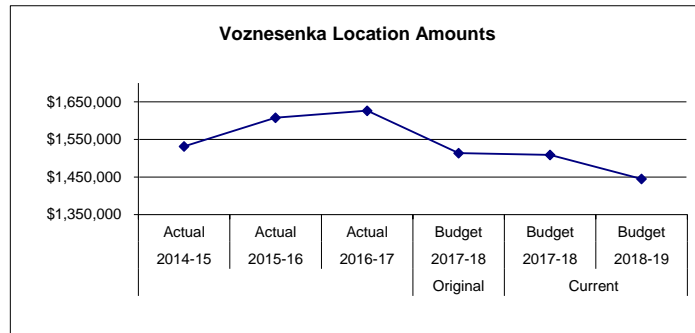
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 699,163	\$ 648,016	\$ (51,147)	(7)
230,362	249,370	246,261	3200 Non-Certificated Salaries	242,286	226,656	226,237	(419)	(0)
423,327	481,607	496,940	3500 Employee Benefits	446,074	464,338	452,838	(11,500)	(2)
<u>1,325,707</u>	<u>1,461,803</u>	<u>1,482,365</u>	Subtotal - Personnel Services	<u>1,397,988</u>	<u>1,390,157</u>	<u>1,327,091</u>	<u>(63,066)</u>	(5)
1,870	1,528	1,451	4200 Staff Travel	2,000	2,000	2,000	-	-
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	10,607	9,213	(1,394)	(13)
21,326	21,177	23,317	4350 Energy	16,325	16,325	21,941	5,616	34
105,697	79,206	80,034	4400 Other Purchased Services	72,080	72,064	71,013	(1,051)	(1)
56,884	26,209	25,784	4500 Supplies, Materials, and Media	13,222	15,084	12,479	(2,605)	(17)
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>118,707</u>	<u>117,745</u>	<u>(962)</u>	(1)
<u>7,309</u>	<u>1,137</u>	<u>1,073</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,531,426</u>	<u>\$ 1,607,538</u>	<u>\$ 1,626,590</u>	Location Totals	<u>\$ 1,513,611</u>	<u>\$ 1,508,864</u>	<u>\$ 1,444,836</u>	<u>\$ (64,028)</u>	(4)



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: 03/05/18

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

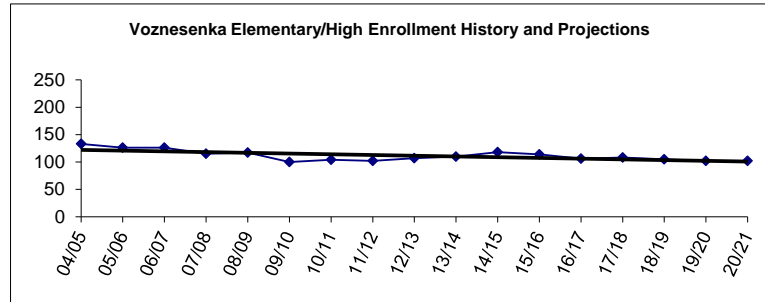
FTE's Included In Current Budget

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.

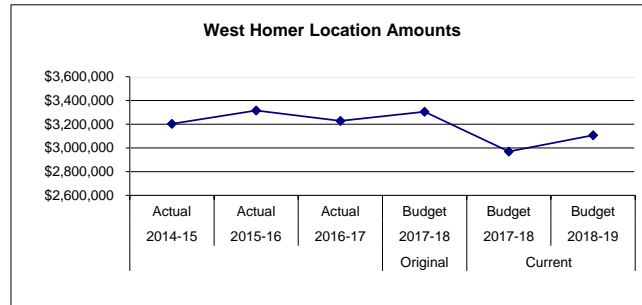


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

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

Date: 03/05/18

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	\$ 1,312,661	\$ 1,393,133	\$ 80,472	6
522,146	526,797	523,806	3200 Non-Certificated Salaries	534,311	489,360	479,561	(9,799)	(2)
938,643	1,070,476	1,067,200	3500 Employee Benefits	1,093,272	999,126	1,053,978	54,852	5
<u>2,953,869</u>	<u>3,098,262</u>	<u>3,019,684</u>	Subtotal - Personnel Services	<u>3,145,006</u>	<u>2,801,147</u>	<u>2,926,672</u>	<u>125,525</u>	4
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,352	912	1,578	4200 Staff Travel	1,500	1,500	1,500	-	-
780	-	-	4250 Student Travel	-	-	-	-	-
6,635	8,574	9,269	4300 Utility Services	12,682	12,682	8,163	(4,519)	(36)
127,004	127,300	156,145	4350 Energy	110,000	110,000	136,817	26,817	24
5,136	5,389	3,892	4400 Other Purchased Services	3,390	3,818	2,829	(989)	(26)
96,157	48,775	36,645	4500 Supplies, Materials, and Media	32,268	39,023	30,568	(8,455)	(22)
930	1,111	945	4900 Other Expenses	750	750	750	-	-
<u>237,994</u>	<u>192,061</u>	<u>208,474</u>	Subtotal - Other	<u>160,590</u>	<u>167,773</u>	<u>180,627</u>	<u>12,854</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>\$ 2,969,990</u>	<u>\$ 3,107,299</u>	<u>\$ 137,309</u>	5



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: 03/05/18

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

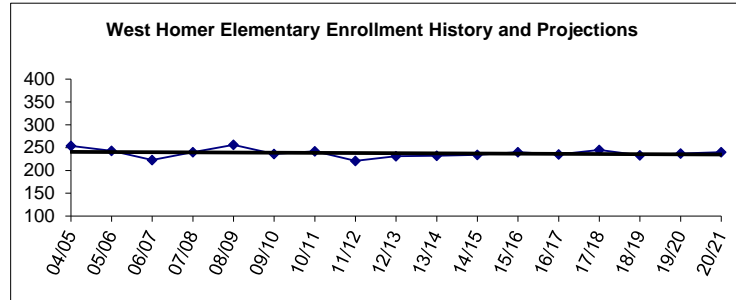
FTE's Included In Current Budget

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.



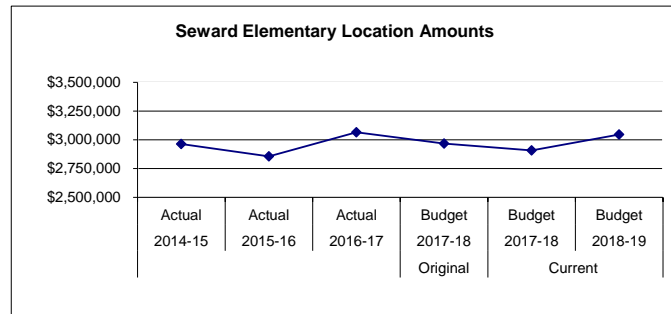
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 1,439,712	\$ 1,462,106	\$ 22,394	2
379,181	340,662	364,033	3200 Non-Certificated Salaries	371,261	342,653	368,333	25,680	7
850,003	900,506	963,833	3500 Employee Benefits	883,477	872,907	1,015,132	142,225	16
<u>2,655,607</u>	<u>2,642,005</u>	<u>2,863,368</u>	Subtotal - Personnel Services	<u>2,745,727</u>	<u>2,655,272</u>	<u>2,845,571</u>	<u>190,299</u>	<u>7</u>
-	-	-	4100 Professional and Technical Services	-	15,127	-	-	-
2,676	1,944	2,391	4200 Staff Travel	2,000	2,000	2,000	-	-
30,992	31,078	31,053	4300 Utility Services	30,100	30,100	31,279	1,179	4
161,258	109,766	117,722	4350 Energy	151,453	151,453	129,582	(21,871)	(14)
3,716	4,520	2,967	4400 Other Purchased Services	3,557	3,667	3,131	(536)	(15)
102,791	59,289	47,551	4500 Supplies, Materials, and Media	32,939	50,253	33,275	(16,978)	(34)
930	936	845	4900 Other Expenses	1,165	1,165	1,165	-	-
<u>302,363</u>	<u>207,533</u>	<u>202,529</u>	Subtotal - Other	<u>221,214</u>	<u>253,765</u>	<u>200,432</u>	<u>(38,206)</u>	<u>(15)</u>
6,179	6,756	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,964,149</u>	<u>\$ 2,856,294</u>	<u>\$ 3,065,897</u>	Location Totals	<u>\$ 2,966,941</u>	<u>\$ 2,909,037</u>	<u>\$ 3,046,003</u>	<u>\$ 152,093</u>	<u>5</u>



William H. Seward Elementary School serves grades pre-school - 6, and is located in Seward, Alaska, was chosen as a Blue Ribbon School in 2008. In addition to academic services, we offer intramural sports, student council, and other special after school activities. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

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

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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-6)	273.00	307.00	276.00

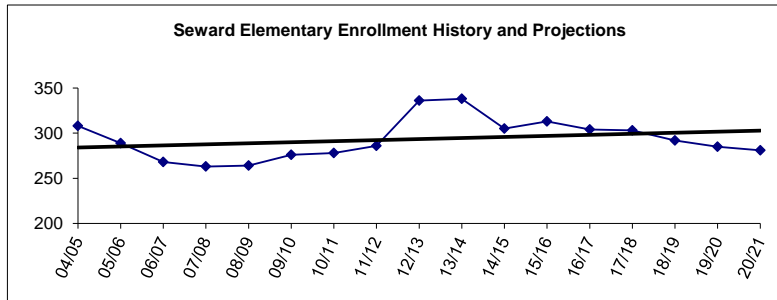
FTE's Included In Current Budget

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
21.58	20.51	22.03	Certificated Subtotal	20.53	20.88	20.89
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
9.72	8.84	9.72	Non-Certificated Subtotal	9.66	9.66	9.72
31.30	29.35	31.75	Total	30.19	30.54	30.61

* "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: 70 Board of Education

Date: 03/05/18

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
\$ 36,651	\$ 36,564	\$ 40,221	3200 Non-Certificated Salaries	\$ 38,067	\$ 37,781	\$ 37,937	\$ 156	0
93,259	100,347	102,485	3500 Employee Benefits	83,877	64,806	91,328	26,522	41
<u>129,910</u>	<u>136,911</u>	<u>142,706</u>	Subtotal - Personnel Services	<u>121,944</u>	<u>102,587</u>	<u>129,265</u>	<u>26,678</u>	
107,734	179,450	95,547	4100 Professional and Technical Services	100,000	100,000	100,000	-	-
43,985	36,672	31,341	4200 Staff Travel	44,550	44,550	44,550	-	-
-	-	-	4300 Utility Services	200	200	200	-	-
2,556	5,780	19,151	4400 Other Purchased Services	18,800	21,048	18,800	(2,248)	(11)
3,305	3,639	5,510	4500 Supplies, Materials, and Media	4,095	4,095	4,095	-	-
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	28,900	28,900	-	-
<u>218,826</u>	<u>286,710</u>	<u>213,243</u>	Subtotal - Other	<u>230,145</u>	<u>232,393</u>	<u>230,145</u>	<u>(2,248)</u>	<u>(1)</u>
-	434	9,773	5100 Equipment	38,761	60,196	-	-	-
<u>\$ 348,736</u>	<u>\$ 424,055</u>	<u>\$ 365,722</u>	Location Totals	<u>\$ 390,850</u>	<u>\$ 395,176</u>	<u>\$ 359,410</u>	<u>\$ 24,430</u>	<u>6</u>

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

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

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

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

Date: 03/05/18

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.

** "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: 71 Office of Superintendent

Date: 03/05/18

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	\$ 162,574	\$ 165,974	\$ 3,400	2
57,633	126,164	133,932	3200 Non-Certificated Salaries	126,319	128,148	129,809	1,661	1
100,821	107,533	113,148	3500 Employee Benefits	117,156	113,785	118,797	5,012	4
397,185	379,295	397,874	Subtotal - Personnel Services	400,398	404,507	414,580	10,073	2
7,738	-	-	4100 Professional and Technical Services	23,150	21,650	16,500	(5,150)	(24)
11,194	18,403	28,047	4200 Staff Travel	23,850	25,350	25,350	-	-
18,133	20,324	21,468	4300 Utility Services	11,750	11,750	15,750	4,000	34
14,400	16,604	8,770	4400 Other Purchased Services	6,600	6,600	6,550	(50)	(1)
21,948	13,144	16,737	4500 Supplies, Materials, and Media	16,800	16,959	16,800	(159)	(1)
2,370	2,553	1,826	4900 Other Expenses	8,500	8,500	7,500	(1,000)	(12)
75,783	71,028	76,848	Subtotal - Other	90,650	90,809	88,450	(2,359)	(3)
1,826	949	5,961	5100 Equipment	-	1,833	-	(1,833)	-
<u>\$ 474,794</u>	<u>\$ 451,272</u>	<u>\$ 480,683</u>	Location Totals	<u>\$ 491,048</u>	<u>\$ 497,149</u>	<u>\$ 503,030</u>	<u>\$ 5,881</u>	1

Function: Supervise the selection, appointment, coaching and evaluation of all employees; Administer all aspects of the District in accordance with statute and Board policy; Recommend policies and procedures to the School Board, implement School Board and District goals, guide instruction and learning, and coordinate services for high student achievement.

Major long-term issues and concerns: Encourage and support district-wide focus on Effectice Instruction methods to promote student success, encourage increased collaboration among all staff and use of quality processes to promote efficiencies.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget

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

Date: 03/05/18

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**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.50	1.50	1.50	Support	1.50	1.50	1.50
1.50	1.50	1.50	Non-Certificated Subtotal	1.50	1.50	1.50
2.50	2.50	2.50	Total	2.50	2.50	2.50

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	222,139	221,103	(1,036)	(0)
80,343	85,926	66,255	3500 Employee Benefits	65,251	107,028	111,804	4,776	4
273,937	274,242	220,246	Subtotal - Personnel Services	216,427	329,167	336,407	7,240	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
8,676	10,223	7,741	4200 Staff Travel	7,800	7,800	8,000	200	3
4,664	5,455	6,531	4300 Utility Services	3,050	3,050	5,050	2,000	66
9,989	11,818	9,982	4350 Energy	9,411	9,411	10,000	-	-
257,591	254,859	260,734	4400 Other Purchased Services	250,958	250,958	247,550	(3,408)	(1)
573,090	765,970	765,970	4450 Insurance Premiums	867,505	867,505	882,505	15,000	2
24,137	7,611	19,328	4500 Supplies, Materials, and Media	16,992	16,992	16,400	(592)	(3)
347	440	620	4900 Other Expenses	4,237	4,237	4,237	-	-
878,494	1,056,376	1,070,906	Subtotal - Other	1,159,953	1,159,953	1,173,742	13,200	1
5,006	10,934	8,121	5100 Equipment	-	-	-	-	-
<u>\$ 1,157,437</u>	<u>\$ 1,341,552</u>	<u>\$ 1,299,273</u>	Location Totals	<u>\$ 1,376,380</u>	<u>\$ 1,489,120</u>	<u>\$ 1,510,149</u>	<u>\$ 21,029</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: 03/05/18

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: 03/05/18

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	\$ 186,364	\$ 192,752	\$ 6,388	3
77,993	59,258	64,381	3200 Non-Certificated Salaries	62,089	61,644	62,325	681	1
53,522	80,335	84,520	3500 Employee Benefits	84,315	85,440	89,058	3,618	4
216,951	307,771	324,378	Subtotal - Personnel Services	332,768	333,448	344,135	10,687	3
-	38,500	39,200	4100 Professional and Technical Services	3,000	7,000	42,900	35,900	513
10,398	31,596	5,485	4200 Staff Travel	11,000	21,000	12,500	(8,500)	(40)
3,582	4,022	4,952	4300 Utility Services	2,750	2,750	2,750	-	-
1,728	433	(7)	4400 Other Purchased Services	50	4,550	4,550	-	-
2,918	2,672	3,261	4500 Supplies, Materials, and Media	2,000	3,634	3,800	166	5
93,932	105,023	77,104	4900 Other Expenses	127,715	127,715	132,798	5,083	4
112,558	182,246	129,995	Subtotal - Other	146,515	166,649	199,298	32,649	20
3,771	515	2,792	5100 Equipment	-	-	-	-	-
\$ 333,280	\$ 490,532	\$ 457,165	Location Totals	\$ 479,283	\$ 500,097	\$ 543,433	\$ 43,336	9

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: 03/05/18

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**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Non-Certificated Subtotal	1.00	1.00	1.00
2.00	2.00	2.00	Total	2.00	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: 03/05/18

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	605,737	576,964	(28,773)	(5)
346,981	387,002	366,837	3500 Employee Benefits	341,155	342,281	354,634	12,353	4
<u>1,016,837</u>	<u>1,052,230</u>	<u>1,005,206</u>	Subtotal - Personnel Services	<u>946,081</u>	<u>948,018</u>	<u>931,598</u>	<u>(16,420)</u>	(2)
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	22,000	19,000	(3,000)	(14)
16,561	15,806	16,305	4300 Utility Services	15,000	15,000	14,000	(1,000)	(7)
6,474	7,762	10,533	4400 Other Purchased Services	10,250	10,602	10,100	(502)	(5)
13,461	10,126	9,023	4500 Supplies, Materials, and Media	11,000	11,000	10,000	(1,000)	(9)
2,660	2,625	2,525	4900 Other Expenses	5,500	5,500	5,500	-	-
(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>(70,898)</u>	<u>(76,400)</u>	<u>(5,502)</u>	8
<u>5,072</u>	<u>3,360</u>	<u>505</u>	5100 Equipment	-	-	-	-	-
<u>\$ 985,470</u>	<u>\$ 1,022,534</u>	<u>\$ 962,294</u>	Location Totals	<u>\$ 874,831</u>	<u>\$ 877,120</u>	<u>\$ 855,198</u>	<u>\$ (21,922)</u>	(2)

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: 03/05/18

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: 03/05/18

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	105,463	132,831	27,368	26
117,358	87,083	65,807	3500 Employee Benefits	70,741	48,122	74,691	26,569	55
343,733	201,482	198,359	Subtotal - Personnel Services	212,413	153,585	207,522	53,937	35
3,075	3,005	2,125	4100 Professional and Technical Services	2,575	2,575	2,600	25	1
15,561	10,658	11,262	4200 Staff Travel	11,375	11,375	12,900	1,525	13
541	499	446	4300 Utility Services	400	400	300	(100)	(25)
4,949	4,798	2,955	4400 Other Purchased Services	27,054	27,054	1,700	(25,354)	(94)
56,556	3,125	1,540	4500 Supplies, Materials, and Media	18,701	19,735	44,600	24,865	126
595	895	4,348	4900 Other Expenses	3,000	3,000	3,000	-	-
81,277	22,980	22,676	Subtotal - Other	63,105	64,139	65,100	961	1
78,585	128,429	-	5100 Equipment	349	3,319	2,000	(1,319)	(40)
<u>\$ 503,595</u>	<u>\$ 352,891</u>	<u>\$ 221,035</u>	Location Totals	<u>\$ 275,867</u>	<u>\$ 221,043</u>	<u>\$ 274,622</u>	<u>\$ 53,579</u>	24

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: 03/05/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2017-18 Budget	Current 2017-18 Budget	2018-19 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	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: 03/05/18

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	\$ 491,242	\$ 502,839	\$ 11,597	2
254,793	318,581	329,866	3500 Employee Benefits	330,167	336,718	349,327	12,609	4
684,914	808,285	812,440	Subtotal - Personnel Services	831,137	827,960	852,166	24,206	3
4,014	2,359	4,467	4200 Staff Travel	4,000	4,000	6,580	2,580	65
8,075	7,272	7,124	4300 Utility Services	7,800	7,900	7,689	(211)	(3)
84,956	86,565	95,733	4350 Energy	75,000	75,000	89,085	14,085	19
14,161	9,333	7,598	4400 Other Purchased Services	13,110	13,360	12,050	(1,310)	(10)
51,792	86,315	72,226	4500 Supplies, Materials, and Media	63,018	62,668	47,950	(14,718)	(23)
1,776	970	519	4900 Other Expenses	1,100	1,610	1,100	(510)	(32)
(168,828)	(150,917)	(157,962)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
(4,054)	41,897	29,705	Subtotal - Other	(35,972)	(35,462)	(35,546)	(84)	0
127,409	4,484	6,757	5100 Equipment	6,472	7,018	6,300	(718)	(10)
\$ 808,269	\$ 854,666	\$ 848,902	Location Totals	\$ 801,637	\$ 799,516	\$ 822,920	\$ 23,404	3

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: 03/05/18

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
7.50	8.75	8.75	Total	8.75	8.75	8.75

* "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: 03/05/18

Location: 77 Human Resources

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	\$ 127,800	\$ 137,610	\$ 9,810	8
545,725	514,031	411,989	3200 Non-Certificated Salaries	639,227	614,473	548,177	(66,296)	(11)
304,514	318,577	288,269	3500 Employee Benefits	321,359	295,970	293,398	(2,572)	(1)
<u>852,950</u>	<u>872,583</u>	<u>836,364</u>	Subtotal - Personnel Services	<u>1,088,386</u>	<u>1,038,243</u>	<u>979,185</u>	<u>(59,058)</u>	<u>(6)</u>
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	47,300	43,350	43,350	-	-
8,416	9,568	10,681	4300 Utility Services	7,100	7,100	7,100	-	-
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	13,809	13,809	13,809	-	-
29,971	36,108	27,559	4900 Other Expenses	43,000	43,000	44,500	1,500	3
<u>(84,472)</u>	<u>(75,511)</u>	<u>(79,036)</u>	4950 Indirect Costs	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>
<u>111,971</u>	<u>127,841</u>	<u>190,869</u>	Subtotal - Other	<u>231,809</u>	<u>231,809</u>	<u>233,309</u>	<u>1,500</u>	<u>1</u>
<u>16,315</u>	<u>7,961</u>	<u>8,304</u>	5100 Equipment	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>100</u>
<u>\$ 981,236</u>	<u>\$ 1,008,385</u>	<u>\$ 1,035,537</u>	Location Totals	<u>\$ 1,324,195</u>	<u>\$ 1,274,052</u>	<u>\$ 1,216,494</u>	<u>\$ (57,558)</u>	<u>(5)</u>

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: 03/05/18

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: 03/05/18

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	\$ -	\$ -	\$ 3,500	\$ -	-
1,069,333	1,020,871	1,026,847	3200 Non-Certificated Salaries	1,028,672	1,016,893	992,979	(23,914)	(2)
493,049	539,644	524,052	3500 Employee Benefits	570,899	555,543	569,889	14,346	3
1,571,131	1,567,980	1,558,956	Subtotal - Personnel Services	1,599,571	1,572,436	1,566,368	(9,568)	(1)
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	50,500	11,500	29
309,659	357,849	237,704	4300 Utility Services	246,700	246,700	235,300	(11,400)	(5)
245,634	375,465	224,848	4400 Other Purchased Services	331,250	342,338	615,792	273,454	80
188,381	165,783	162,049	4500 Supplies, Materials, and Media	167,298	175,296	135,450	(39,846)	(23)
-	500	300	4900 Other Expenses	3,600	3,600	3,300	(300)	(8)
(167,885)	(150,075)	(157,080)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
668,457	852,071	552,947	Subtotal - Other	637,348	656,434	889,842	233,408	36
18,025	27,325	26,678	5100 Equipment	31,000	31,000	31,000	-	-
<u>\$ 2,257,613</u>	<u>\$ 2,447,376</u>	<u>\$ 2,138,581</u>	Location Totals	<u>\$ 2,267,919</u>	<u>\$ 2,259,870</u>	<u>\$ 2,487,210</u>	<u>\$ 223,840</u>	10

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: 03/05/18

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: 03/05/18

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	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
4,475	23,377	5,850	Subtotal - Other	-	-	-	-	-
1,002,413	874,975	927,985	5100 Equipment	826,288	826,288	678,759	(147,529)	(18)
\$ 1,006,888	\$ 898,352	\$ 933,835	Location Totals	\$ 826,288	\$ 826,288	\$ 678,759	\$ (147,529)	(18)

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.

Page is intentionally left blank.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget

Fund: 100 General Fund - Expenditures

Date: 03/05/18

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	\$ 1,302,570	\$ 1,569,643	\$ 267,073	21
438,915	442,034	560,255	3200 Non-Certificated Salaries	407,804	307,451	306,132	(1,319)	(0)
850,521	865,480	762,721	3500 Employee Benefits	811,771	708,555	863,782	155,227	22
<u>3,018,866</u>	<u>2,829,976</u>	<u>2,478,286</u>	Subtotal - Personnel Services	<u>2,595,835</u>	<u>2,318,576</u>	<u>2,739,557</u>	<u>420,981</u>	18
737,021	727,309	1,128,959	4100 Professional and Technical Services	667,800	1,584,078	800,294	(783,784)	(49)
174,464	156,729	140,250	4200 Staff Travel	129,649	128,407	123,186	(5,221)	(4)
1,764	1,907	1,643	4250 Student Travel	3,300	3,300	2,700	(600)	(18)
1,694	1,389	4,920	4300 Utility Services	5,000	5,000	5,000	-	-
12,000	16,702	2,943	4400 Other Purchased Services	6,860	6,658	6,775	117	2
293,882	232,866	126,251	4500 Supplies, Materials, and Media	89,626	67,897	97,987	30,090	44
23,516	23,144	19,511	4900 Other Expenses	25,240	27,340	44,440	17,100	63
<u>1,244,341</u>	<u>1,160,046</u>	<u>1,424,477</u>	Subtotal - Other	<u>927,475</u>	<u>1,822,680</u>	<u>1,080,382</u>	<u>(742,298)</u>	(41)
<u>48,965</u>	<u>19,109</u>	<u>19,672</u>	Subtotal - Equipment	<u>15,235</u>	<u>14,236</u>	<u>13,426</u>	<u>(810)</u>	(6)
<u>\$ 4,312,172</u>	<u>\$ 4,009,131</u>	<u>\$ 3,922,435</u>	Location Total	<u>\$ 3,538,545</u>	<u>\$ 4,155,492</u>	<u>\$ 3,833,365</u>	<u>\$ (322,127)</u>	(8)

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: 03/05/18

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
25.89	20.88	19.10	Certificated Subtotal	18.16	18.09	20.08
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
7.96	11.67	9.95	Non-Certificated Subtotal	9.07	8.15	7.78
33.85	32.55	29.05	Total	27.23	26.24	27.86

* "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: 03/05/18

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	\$ 561,580	\$ (80,890)	(642,470)	(114)
221,909	222,522	205,318	3200 Non-Certificated Salaries	38,646	213,468	10,156	(203,312)	(95)
144,032,144	10,035,492	8,787,919	3500 Employee Benefits	7,686,255	7,813,748	8,898,224	1,084,476	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>9,782,991</u>	<u>10,021,685</u>	<u>238,694</u>	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	17,000	17,000	10,000	(7,000)	100
79,159	50,000	50,000	4250 Student Travel	230,000	50,000	230,000	180,000	360
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	6,485,729	6,493,138	7,409	0
557,309	575,120	575,120	4450 Insurance and Bond Premiums	552,221	552,221	552,221	-	-
920	-	-	4500 Supplies, Materials, and Media	-	-	-	-	#DIV/0!
(15,737)	(17,946)	(35,336)	4900 Other Expenses	32,849	26,008	20,000	(6,008)	(23)
<u>6,737,152</u>	<u>6,799,413</u>	<u>7,067,590</u>	Subtotal - Other	<u>7,446,965</u>	<u>7,220,858</u>	<u>7,395,259</u>	<u>174,401</u>	2
-	219,739	-	5100 Equipment	10,000	1,630	-	(1,630)	-
<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>\$ 18,105,479</u>	<u>\$ 18,366,944</u>	<u>\$ 411,465</u>	2

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: 03/05/18

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**	-	-	-
0.50	0.50	0.50	Certificated Subtotal	0.50	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.00	Support	4.00	4.00	4.00
-	-	-	Custodian	-	-	-
4.00	4.00	4.00	Non-Certificated Subtotal	4.00	4.00	4.00
4.50	4.50	4.50	Total	4.50	4.00	4.00

* "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: 84 Elementary Ed/Curriculum

Date: 03/05/18

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	\$ 418,786	\$ 445,530	26,744	6
117,338	102,144	38,038	3200 Non-Certificated Salaries	41,873	41,531	41,658	127	0
246,769	249,489	176,169	3500 Employee Benefits	180,281	177,737	191,162	13,425	8
<u>944,537</u>	<u>851,436</u>	<u>631,503</u>	Subtotal - Personnel Services	<u>671,288</u>	<u>638,054</u>	<u>678,350</u>	<u>40,296</u>	6
9,600	4,000	469,312	4100 Professional and Technical Services	15,000	475,000	475,000	-	-
45,642	54,982	37,624	4200 Staff Travel	49,600	49,600	43,750	(5,850)	(12)
2,994	3,516	4,224	4300 Utility Services	-	-	-	-	-
304	529	7,723	4400 Other Purchased Services	7,500	7,500	7,500	-	-
225,516	291,586	213,694	4500 Supplies, Materials, and Media	907,221	351,494	499,323	147,829	42
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>887,419</u>	<u>1,029,068</u>	<u>141,649</u>	16
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>\$ 1,525,473</u>	<u>\$ 1,707,418</u>	<u>\$ 181,945</u>	12

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: 03/05/18

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 ***	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>0.50</u>	Support	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<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>

* "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: 85 Secondary Ed/Pupil Activity

Date: 03/05/18

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	\$ 239,928	\$ 262,804	22,876	10
61,508	95,736	96,730	3200 Non-Certificated Salaries	108,374	70,039	67,670	(2,369)	(3)
313,561	344,659	365,021	3500 Employee Benefits	353,563	159,076	157,520	(1,556)	(1)
<u>1,211,991</u>	<u>1,240,877</u>	<u>1,229,303</u>	Subtotal - Personnel Services	<u>1,158,424</u>	<u>469,043</u>	<u>487,994</u>	<u>18,951</u>	4
6,500	9,799	11,680	4100 Professional and Technical Services	-	-	-	-	-
50,984	38,955	30,070	4200 Staff Travel	39,550	23,850	18,250	(5,600)	(23)
8,311	12,561	892	4250 Student Travel	2,500	2,500	2,500	-	-
3,470	3,883	4,670	4300 Utility Services	3,150	3,150	3,150	-	-
49,737	95,222	20,918	4400 Other Purchased Services	73,100	52,970	75,450	22,480	42
76,743	90,494	65,617	4500 Supplies, Materials, and Media	140,810	88,535	91,493	2,958	3
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>175,505</u>	<u>193,843</u>	<u>18,338</u>	10
<u>33,580</u>	<u>56,484</u>	<u>32,368</u>	5100 Equipment	<u>18,300</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>	-
<u>\$ 1,442,429</u>	<u>\$ 1,548,375</u>	<u>\$ 1,395,618</u>	Location Totals	<u>\$ 1,440,334</u>	<u>\$ 657,048</u>	<u>\$ 694,337</u>	<u>\$ 37,289</u>	6

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: 03/05/18

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**	-	-	-
11.15	9.85	8.50	Certificated Subtotal	8.50	2.90	2.70
-	-	-	Nurse ***	-	-	-
2.13	2.13	2.69	Support	2.69	1.77	1.77
2.13	2.13	2.69	Non-Certificated Subtotal	2.69	1.77	1.77
13.28	11.98	11.19	Total	11.19	4.67	4.47

* "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: 03/05/18

Location: 86 K-12/Assessment

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	\$ 203,989	\$ 205,391	1,402	1
377,128	405,427	354,927	3200 Non-Certificated Salaries	106,374	424,285	425,140	855	0
335,498	424,279	356,862	3500 Employee Benefits	137,652	231,316	237,151	5,835	3
992,750	1,086,704	934,479	Subtotal - Personnel Services	445,012	859,590	867,682	8,092	1
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	48,200	(4,258)	(8)
6,949	8,744	7,179	4300 Utility Services	6,500	6,500	6,500	-	-
19,132	37,390	36,574	4400 Other Purchased Services	47,250	50,865	52,250	1,385	3
151,241	184,568	93,180	4500 Supplies, Materials, and Media	119,430	124,476	112,378	(12,098)	(10)
-	78	-	4900 Other Expenses	3,500	3,500	3,500	-	-
243,997	267,127	175,093	Subtotal - Other	233,880	247,946	237,828	(10,118)	(4)
4,928	8,640	920	5100 Equipment	2,000	3,142	3,000	(142)	(5)
\$ 1,241,675	\$ 1,362,471	\$ 1,110,492	Location Totals	\$ 680,892	\$ 1,110,678	\$ 1,108,510	\$ (2,168)	(0)

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: 03/05/18

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: 03/05/18

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	131,920	162,705		
60,611	70,958	72,175	3500 Employee Benefits	104,823	111,479	140,744	29,265	26
156,723	169,748	173,901	Subtotal - Personnel Services	214,233	243,399	303,449	29,265	12
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
30,652	30,507	28,110	4200 Staff Travel	36,000	36,000	36,000	-	-
268	122	142	4300 Utility Services	750	750	750	-	-
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	19,469	24,000	4,531	23
5,048	1,061	5,486	4900 Other Expenses	5,500	5,500	6,500	1,000	18
54,129	49,403	57,741	Subtotal - Other	63,650	64,019	69,450	5,431	8
1,102	7,700	1,301	5100 Equipment	150	150	-	(150)	-
\$ 211,954	\$ 226,851	\$ 232,943	Function Totals	\$ 278,033	\$ 307,568	\$ 372,899	\$ 34,546	11

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: 03/05/18

2014-15 Actual	2015-16 Actual	2016-17 Actual	Account Description	2016-17 Budget	Current 2017-18 Budget	2018-19 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	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: 03/05/18

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	\$ 87,870	\$ 292,850	\$ 204,980	233
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	103,643	85,002	155,960	70,958	83
-	-	-	Subtotal - Personnel Services	328,296	172,872	448,810	275,938	160
-	-	-	4350 Energy	36,512	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	36,512	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 364,808	\$ 172,872	\$ 448,810	\$ 275,938	160
<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>\$ 143,498,497</u>	<u>\$ 2,859,861</u>	2

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

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 03/05/18

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**	-	-	-
1.16	7.40	7.00	Certificated Subtotal	4.50	1.50	5.00
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.83	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
0.83	-	-	Non-Certificated Subtotal	-	-	-
1.99	7.40	7.00	Total	4.50	1.50	5.00

* "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

Page is intentionally left blank.

SPECIAL REVENUE FUNDS

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

Fund: 255 Food Service

Date: 03/05/18

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
<u>Revenue</u>								
\$ 637,595	\$ 648,542	\$ 609,409	0020 Type A Lunch-Pupils	\$ 739,500	\$ 739,500	\$ 635,000	\$ (104,500)	(14)
1,685	3,368	1,381	0040 Other Local Revenue	-	-	-	-	-
2,212,464	2,198,626	2,334,385	0150 Intergovernmental Federal	2,352,366	2,446,759	2,279,450	(167,309)	(7)
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>3,077,706</u>	Total Revenue	<u>3,251,866</u>	<u>3,346,259</u>	<u>3,064,450</u>	<u>(281,809)</u>	(8)
<u>Other Financing Sources</u>								
<u>1,300,000</u>	<u>1,200,000</u>	<u>1,100,000</u>	0250 Transfer From Other Funds	<u>1,100,000</u>	<u>1,100,000</u>	<u>950,000</u>	<u>(150,000)</u>	(14)
<u>4,293,194</u>	<u>4,170,743</u>	<u>4,177,706</u>	Total Revenue & Other Financing Sources	<u>4,351,866</u>	<u>4,446,259</u>	<u>4,014,450</u>	<u>(431,809)</u>	(10)
<u>Expenditure</u>								
1,550,949	1,536,174	1,506,288	3200 Non-Certificated Salaries	1,543,713	1,543,713	1,440,777	(102,936)	(7)
1,086,113	1,152,720	1,130,227	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>2,636,515</u>	Subtotal - Personnel Services	<u>2,755,913</u>	<u>2,755,913</u>	<u>2,575,440</u>	<u>(180,473)</u>	(7)
2,120	-	-	4100 Professional and Technical Services	-	-	-	-	-
20,731	11,010	10,031	4200 Staff Travel	11,300	8,487	7,600	(887)	(10)
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	44,450	34,100	(10,350)	(23)
1,552,015	1,368,912	1,315,029	4500 Supplies, Materials, and Media	1,603,156	1,608,047	1,391,810	(216,237)	(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>1,353,128</u>	Subtotal - Other	<u>1,673,456</u>	<u>1,665,306</u>	<u>1,439,010</u>	<u>(226,296)</u>	(14)
<u>12,927</u>	<u>4,715</u>	<u>27,504</u>	5100 Equipment	<u>-</u>	<u>8,150</u>	<u>-</u>	<u>(8,150)</u>	(100)
<u>4,277,516</u>	<u>4,125,637</u>	<u>4,017,147</u>	Fund Total	<u>4,429,369</u>	<u>4,429,369</u>	<u>4,014,450</u>	<u>(414,919)</u>	(9)
15,678	45,106	160,559	Excess (Deficiency) of Revenues over Expenditures	(77,503)	16,890	-	(16,890)	(100)
<u>406,638</u>	<u>422,316</u>	<u>467,422</u>	Fund Balance, Beginning of Year	<u>627,981</u>	<u>627,981</u>	<u>644,871</u>	<u>16,890</u>	3
<u>\$ 422,316</u>	<u>\$ 467,422</u>	<u>\$ 627,981</u>	Fund Balance, End of Year	<u>\$ 550,478</u>	<u>\$ 644,871</u>	<u>\$ 644,871</u>	<u>\$ -</u>	-

Our dedicated Student Nutrition Services employees ensure affordable, quality, nutritious lunches are served daily to students of the Kenai Peninsula schools. Student Nutrition Services participates in the federal "National School Lunch Program." The District supplies over 3,800 nutritious meals daily, providing students with one-third of the recommended daily allowance of the eight major vitamins averaged over the course of a week.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018 - 2019 Budget

Fund: 205 Student Transportation

Date: 03/05/18

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
<u>Revenue</u>								
\$ 8,092,216	\$ 8,150,227	\$ 7,476,569	0050 Intergovernmental - State	7,480,340	7,480,340	8,131,473	\$ 651,133	9
8,092,216	8,150,227	7,476,569	Total Revenue	7,480,340	7,480,340	8,131,473	651,133	9
<u>Other Financing Sources</u>								
-	-	655,072	0250 Transfer From Other Funds	-	-	-	-	-
-	-	655,072	Total Other Financing Sources	-	-	-	-	-
8,092,216	8,150,227	8,131,641	Total Revenue & Other Financing Sources	7,480,340	7,480,340	8,131,473	\$ 651,133	9
<u>Expenditure</u>								
153,952	77,652	89,236	3200 Non-Certificated Salaries	88,847	88,847	57,632	(31,215)	(35)
73,334	54,044	53,142	3500 Employee Benefits	44,629	44,629	42,785	(1,844)	(4)
227,286	131,696	142,378	Subtotal - Personnel Services	133,476	133,476	100,417	(33,059)	(25)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
7,785	1,084	830	4200 Staff Travel	10,500	10,500	10,500	-	-
4,784	980	3,421	4300 Utility Services	2,500	2,500	2,500	-	-
7,679,265	7,883,346	8,074,911	4400 Other Purchased Services	7,514,124	7,514,124	7,533,109	18,985	-
20,314	6,119	17,644	4500 Supplies, Materials, and Media	39,300	39,300	39,300	-	-
2,939	855	1,908	4900 Other Expenses	1,800	1,800	1,800	-	-
7,715,087	7,892,384	8,098,714	Subtotal - Other	7,568,224	7,568,224	7,587,209	18,985	-
444	1,450	19,098	5100 Equipment	-	-	-	-	-
7,942,817	8,025,530	8,260,190	Fund Total	7,701,700	7,701,700	7,687,626	(14,074)	-
149,399	124,697	(128,549)	Excess (Deficiency) of Revenues over Expenditures	(221,360)	(221,360)	443,847	665,207	(301)
889,693	1,039,092	1,163,789	Fund Balance, Beginning of Year	1,035,240	1,035,240	813,880	(221,360)	(21)
\$ 1,039,092	\$ 1,163,789	\$ 1,035,240	Fund Balance, End of Year	\$ 813,880	\$ 813,880	\$ 1,257,727	\$ 443,847	55

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

Page is intentionally left blank.

INFORMATIONAL SECTION

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

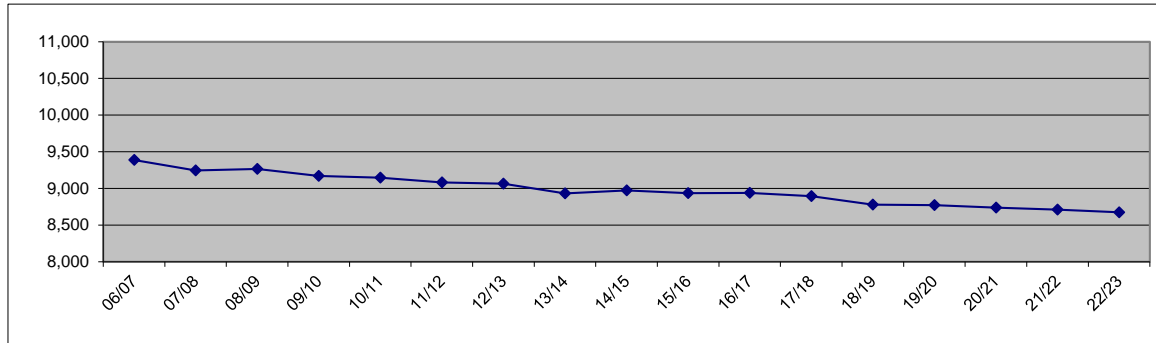
2018-2019 Budget Enrollment History and Projections

Student enrollment projections are the key factor in budget development. These projections determine or influence many of the financial estimates that go into the budget. Staff allocations are based upon predicted Pupil Teacher Ratio (PTR) calculations. Instructional supply and material budgets are based upon predicted enrollment. Long term facility planning is also dependent upon these estimates.

The Kenai Peninsula Borough School District completes the enrollment projections annually in the central office. There are four separate inputs to the process:

- 1) building administrators prepare an initial projection; 2) a straight line projection is prepared to show the numbers of students moving forward by grade;
- 3) the cohort survival method forecasts future enrollment from historic trends; and 4) a subjective analysis is performed to account for any changes to the economic base, transition of private school children into high school, and other potential anomalies.

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.20%
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	-1.49%
14/15	197	697	691	670	664	644	676	690	653	679	636	684	667	726	8,974	0.47%
15/16	225	661	696	686	685	672	654	671	675	665	667	622	677	679	8,935	-0.43%
16/17	245	663	675	702	676	685	681	661	675	679	654	658	607	678	8,939	0.04%
17/18	248	686	655	670	684	692	694	692	647	659	660	656	646	606	8,895	-1.77%
18/19	0	686	692	663	665	688	694	682	687	644	660	665	672	680	8,778	0.31%
19/20	0	675	694	693	658	664	705	621	694	682	634	664	682	705	8,771	-0.22%
20/21	0	683	683	695	680	657	681	632	633	689	670	638	681	715	8,737	-0.15%
21/22	0	684	691	684	690	687	674	608	644	628	678	674	655	714	8,711	-0.51%
22/23	0	682	692	692	679	689	704	601	620	639	616	682	691	688	8,675	-0.51%



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	18.44	19.06	19.66	18.70	18.18	18.73	18.92	18.92	-
31	Chapman Elementary School	11.16	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	-
62	Greatland Adventure Academy	-	-	-	-	-	-	-	-	-
66	Homer Flex School	5.86	5.89	5.95	5.89	5.91	6.11	6.10	5.90	(0.20)
06	Homer High School	46.44	48.58	49.08	48.58	47.18	45.23	47.70	47.70	-
13	Homer Middle School	24.90	23.98	23.65	23.40	24.28	24.72	25.14	27.14	2.00
35	Hope Elementary/High School	3.60	3.36	3.68	3.87	3.99	3.85	3.50	3.62	0.12
56	Kachemak Selo Elementary/High School	11.24	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	42.94	40.14	37.19	39.18	40.44	41.70	40.14	39.13	(1.01)
67	Kenai Alternative School	8.11	8.74	8.45	8.33	9.31	11.22	11.29	11.34	0.05
07	Kenai Central High School	52.47	52.96	53.43	52.45	51.66	50.58	47.84	48.46	0.62
11	Kenai Middle School	40.61	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	3.64	2.92	3.79	3.62	3.54	3.51	3.42	3.11	(0.31)
51	Mountain View Elementary School	52.70	52.57	51.39	49.98	51.05	52.49	53.14	54.14	1.00
34	Nanwalek Elementary/High School	10.84	10.69	12.17	11.59	13.79	12.62	11.74	11.06	(0.68)
10	Nikiski Middle/Senior High School	47.60	46.23	44.85	49.07	46.17	43.44	43.21	43.51	0.30
52	Nikiski North Star Elementary School	36.22	37.77	38.83	36.22	37.47	36.53	35.24	32.99	(2.25)
38	Nikolaevsk Elementary/High School	8.69	8.76	9.20	9.24	9.84	8.84	9.84	9.34	(0.50)
02	Ninilchik Elementary/High School	20.16	20.44	20.72	19.59	20.27	19.12	16.87	16.95	0.08
33	Paul Banks Elementary School	30.94	27.30	24.96	24.56	25.21	26.09	28.23	28.73	0.50
40	Port Graham Elementary/High School	4.81	4.01	4.81	5.14	4.50	5.18	5.13	5.13	-
49	Razdolna Elementary/High School	7.84	8.08	9.08	10.67	10.74	11.32	10.89	10.75	(0.14)
46	Redoubt Elementary School	34.96	38.39	38.15	39.42	36.70	33.90	36.89	37.39	0.50
16	River City Academy	6.64	7.68	7.58	8.62	8.98	8.82	8.94	9.44	0.50
08	Seward High School	20.37	21.40	22.26	21.83	22.63	21.43	22.35	21.85	(0.50)
14	Seward Middle	12.82	11.15	10.99	14.10	16.30	16.02	15.75	16.00	0.25
05	Skyview High School	37.79	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	41.60	46.86	46.65	48.70	51.97	48.46	46.94	46.94	-
43	Soldotna Elementary School	37.12	36.68	35.75	36.93	38.47	38.24	33.83	33.78	(0.05)
09	Soldotna High School	61.60	59.39	64.46	67.38	67.55	66.33	63.99	64.09	0.10
64	Soldotna Montessori Charter School	20.53	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
04	Spring Creek High School	3.30	-	-	-	-	-	-	-	-
44	Sterling Elementary School	22.15	23.15	25.68	26.43	28.14	26.64	26.99	25.49	(1.50)
03	Susan B. English School	8.86	8.49	9.19	9.41	8.80	7.34	7.06	6.38	(0.68)
01	Tebughna School	5.43	6.46	4.96	4.96	4.96	5.51	5.51	5.39	(0.12)
45	Tustumena Elementary School	20.40	21.06	20.29	20.63	21.38	22.05	21.15	21.15	-
53	Voznesenka Elementary/High School	14.27	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	30.64	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	5.72	0.97	8.01	1.99	7.40	7.00	1.50	5.00	3.50
TOTALS		1,104.98	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 William H. Seward Elementary	276	-	-	276	23,405	-	-	23,405
TOTAL	4,770	1,331	2,677	8,778	\$ 317,796	\$ 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 Elementary	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 Elementary	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
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	General	Equipment	Title I	Other Governmental	Total Governmental Funds
<u>ASSETS</u>					
Assets:					
Cash	\$ 12,230	\$ -	\$ -	\$ -	\$ 12,230
Equity in Central Treasury	17,750,766	3,339,808	-	1,407,819	22,498,393
Accounts Receivable	195,482	-	-	302,610	498,092
Prepaid Items	1,434,505	-	-	-	1,434,505
Due from Other Governments	-	-	1,545,343	1,781,845	3,327,188
Due from Special Revenue Funds	3,124,193	-	-	-	3,124,193
Inventories	777,779	-	-	159,748	937,527
Total Assets	<u>\$ 23,294,955</u>	<u>\$ 3,339,808</u>	<u>\$ 1,545,343</u>	<u>\$ 3,652,022</u>	<u>\$ 31,832,128</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts Payable	\$ 1,331,046	\$ -	\$ 1,204	\$ 33,490	\$ 1,365,740
Accrued Liabilities	7,408,983	-	-	-	7,408,983
Due to General Fund	-	-	1,544,139	1,580,054	3,124,193
Total Liabilities	<u>8,740,029</u>	<u>-</u>	<u>1,545,343</u>	<u>1,613,544</u>	<u>11,898,916</u>
Fund Balances:					
Nonspendable:					
Inventories	777,779	-	-	159,748	937,527
Prepaid Items	1,434,505	-	-	-	1,434,505
Restricted for:					
Charter Schools	741,273	-	-	-	741,273
Home School Carry-over	549,790	-	-	-	549,790
Facilities Maintenance	1,321,447	-	-	-	1,321,447
Committed for:					
Minimum Fund Balance Policy	4,157,085				4,157,085
Assigned to:					
School Incentive Purchases	649,676	-	-	-	649,676
Professional - Technical Services	468,196	-	-	514	468,710
Staff Travel	2,306	-	-	-	2,306
Student Travel	484	-	-	-	484
Purchased Services	45,278	-	-	-	45,278
Other Expenses	960	-	-	-	960
Supplies	85,791	4,692	-	-	90,483
Equipment	44,052	685	-	-	44,737
Subsequent Year Operations	321,978	3,334,431	-	1,923,192	5,579,601
Unassigned	<u>3,954,326</u>	<u>-</u>	<u>-</u>	<u>(44,976)</u>	<u>3,909,350</u>
Total Fund Balances	<u>14,554,926</u>	<u>3,339,808</u>	<u>-</u>	<u>2,038,478</u>	<u>19,933,212</u>
Total Liabilities and Fund Balances	<u>\$ 23,294,955</u>	<u>\$ 3,339,808</u>	<u>\$ 1,545,343</u>	<u>\$ 3,652,022</u>	<u>\$ 31,832,128</u>

The notes to the financial statements are an integral part of this statement.

CODE STRUCTURE:**Fund**
xxx**Location**
xx**Function**
xxxx**Program**
xxxx**Object**
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:**Fund**
xxx**Location**
xx**Function**
xxxx**Program**
xxxx**Object**
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		

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.

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).

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.

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.

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.

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)

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)

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.

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).

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.

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>CERTIFIED</u>	<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 %

	<u>SUPPORT STAFF</u>		
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.

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.

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.

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