

**KENAI PENINSULA BOROUGH  
SCHOOL DISTRICT**

**Annual Budget**

**2019-20**



**Soldotna, Alaska  
99669  
[www.kpbsd.k12.ak.us](http://www.kpbsd.k12.ak.us)**

# **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

## **ANNUAL BUDGET**

For the Fiscal Year Beginning July 1, 2019  
and Ending June 30, 2020

Mr. Sean Dusek, Superintendent of Schools

Prepared by the Finance Department

Mr. Dave Jones  
Assistant Superintendent, Instructional Support

Elizabeth Hayes  
Director of Finance

Jimmy Love  
Accountant

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**Kenai Peninsula Borough School District  
2019 - 2020 Budget**

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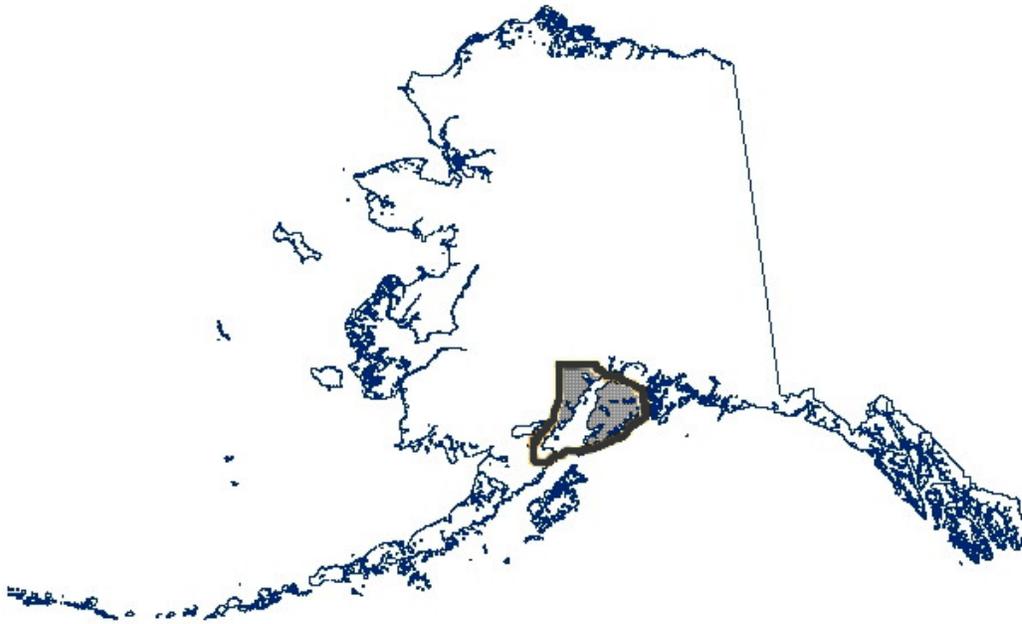
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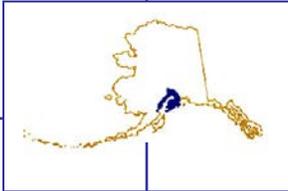
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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**EXECUTIVE  
SECTION**



**EXECUTIVE SECTION**



# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Assistant Superintendent

Dave Jones

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July 1, 2019

Members of the Board of Education  
Kenai Peninsula Borough School District  
Soldotna, Alaska 99669

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2020. The District Superintendent and Assistant Superintendent of Instructional Support assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary media for presenting the financial plan and the report of operations to the public.

We welcome the opportunity to present and discuss the instructional, operational, and financial plans in an open forum. We believe community interaction between interested parties leads to improvements benefiting the educational experience of children in the Kenai Peninsula Borough School District.

A concerted effort has been made to continue to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2018. The Kenai Peninsula Borough School District is proud to be one of only 144 recipients nationally and 1 of 3 Alaskan districts to have been awarded the MBA in fiscal year 2018.

## Organizational Component

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

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

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

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

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

**Board of Education**

Mrs. Penny Vadla, President  
Mr. John Kelly, Vice President  
Mr. Dan Castimore, Clerk  
Mr. Mike Illg, Treasurer  
Mr. Greg Madden, Member  
Ms. Debbie Cary, Member  
Ms. Lynn Hohl, Member  
Mr. Jason Tauriainen, Member  
Mr. Matt Morse, Member  
Ms. Tanis Lorrington, Student Representative

**Administrative Cabinet**

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

**Budget Process**

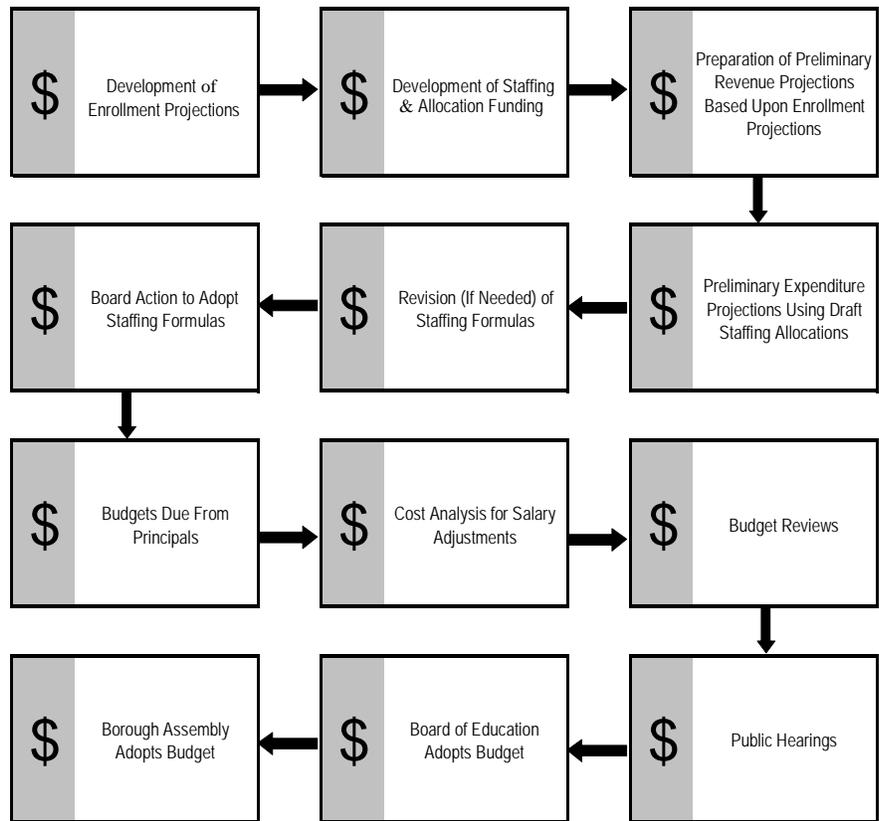
The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2018 for the FY20 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 8,681 students enrolled for FY20. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2018. It is important to note that in October 2018, the district OASIS student count reported 8,680.28 students enrolled, which was under the projection for FY19 of 8,778. That decrease in FY19 brought the total loss in enrollment to over 1,765 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2018. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February, budget presentation meetings were held in the larger communities of Homer, Kenai, Soldotna, and Seward.

The initial budget was approved by the School Board on April 1, 2019. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.

**Kenai Peninsula Borough School District  
Budget Process**



Implementation of the budget is effective on July 1, 2019, marking the beginning of fiscal year 2020, which will run through June 30, 2020.

**FY20 Budget Development Calendar**

| August 2018 |    |    |    |    |    |    |
|-------------|----|----|----|----|----|----|
| S           | M  | T  | W  | T  | F  | S  |
|             |    |    | 1  | 2  | 3  | 4  |
| 5           | 6  | 7  | 8  | 9  | 10 | 11 |
| 12          | 13 | 14 | 15 | 16 | 17 | 18 |
| 19          | 20 | 21 | 22 | 23 | 24 | 25 |
| 26          | 27 | 28 | 29 | 30 | 31 |    |

6th - Board Meeting

| September 2018 |    |    |    |    |    |    |
|----------------|----|----|----|----|----|----|
| S              | M  | T  | W  | T  | F  | S  |
|                |    |    |    |    |    | 1  |
| 2              | 3  | 4  | 5  | 6  | 7  | 8  |
| 9              | 10 | 11 | 12 | 13 | 14 | 15 |
| 16             | 17 | 18 | 19 | 20 | 21 | 22 |
| 23             | 24 | 25 | 26 | 27 | 28 | 29 |
| 30             |    |    |    |    |    |    |

10th - Board Meeting in Homer

| October 2018 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | T  | F  | S  |
|              | 1  | 2  | 3  | 4  | 5  | 6  |
| 7            | 8  | 9  | 10 | 11 | 12 | 13 |
| 14           | 15 | 16 | 17 | 18 | 19 | 20 |
| 21           | 22 | 23 | 24 | 25 | 26 | 27 |
| 28           | 29 | 30 | 31 |    |    |    |

- 1st - Projected Enrollment Deadline for Schools to Report to District Office
- 1st - Start of 20-Day OASIS Count
- 15th - Board Meeting
- 16th - Board Work Session
- 26th - End of 20-Day OASIS Count
- 30th - Site Council/Lync Session 6:00p.m.

| November 2018 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    |    |    | 1  | 2  | 3  |
| 4             | 5  | 6  | 7  | 8  | 9  | 10 |
| 11            | 12 | 13 | 14 | 15 | 16 | 17 |
| 18            | 19 | 20 | 21 | 22 | 23 | 24 |
| 25            | 26 | 27 | 28 | 29 | 30 |    |

- 5th - Board Meeting
- 5th - FY20 Projected Enrollment Report Due to DOEED
- 9th - FY20 Staffing Projections and Site Budget Formulations Begin
- 9th - FY19 Actual Enrollment Report Due to DOEED

| December 2018 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    |    |    |    |    | 1  |
| 2             | 3  | 4  | 5  | 6  | 7  | 8  |
| 9             | 10 | 11 | 12 | 13 | 14 | 15 |
| 16            | 17 | 18 | 19 | 20 | 21 | 22 |
| 23            | 24 | 25 | 26 | 27 | 28 | 29 |
| 30            | 31 |    |    |    |    |    |

- 3rd -14th - Senior Management Conducts Preliminary Budget Estimation
- 3rd - Enrollment Information Reported to Board
- 4th - Board Worksession - FY20 Budget Discussion

| January 2019 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | T  | F  | S  |
|              |    | 1  | 2  | 3  | 4  | 5  |
| 6            | 7  | 8  | 9  | 10 | 11 | 12 |
| 13           | 14 | 15 | 16 | 17 | 18 | 19 |
| 20           | 21 | 22 | 23 | 24 | 25 | 26 |
| 27           | 28 | 29 | 30 | 31 |    |    |

- 14th - FY20 Preliminary Budget Information to Board

| February 2019 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    |    |    |    | 1  | 2  |
| 3             | 4  | 5  | 6  | 7  | 8  | 9  |
| 10            | 11 | 12 | 13 | 14 | 15 | 16 |
| 17            | 18 | 19 | 20 | 21 | 22 | 23 |
| 24            | 25 | 26 | 27 | 28 |    |    |

- 11th - Board Meeting
- 19th - Public Budget Forum - Homer High School 6:00p.m.
- 20th - Public Budget Forum - Soldotna High School 6:00p.m.
- 21st - Public Budget Forum - KCHS 6:00p.m.
- 26th - Public Budget Forum - Seward High School 6:00p.m.

| March 2019 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| S          | M  | T  | W  | T  | F  | S  |
|            |    |    |    |    | 1  | 2  |
| 3          | 4  | 5  | 6  | 7  | 8  | 9  |
| 10         | 11 | 12 | 13 | 14 | 15 | 16 |
| 17         | 18 | 19 | 20 | 21 | 22 | 23 |
| 24         | 25 | 26 | 27 | 28 | 29 | 30 |
| 31         |    |    |    |    |    |    |

- 4th - School Board Meeting - FY20 Budget Recommendation
- 21st - School Board Meeting

| April 2019 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| S          | M  | T  | W  | T  | F  | S  |
|            | 1  | 2  | 3  | 4  | 5  | 6  |
| 7          | 8  | 9  | 10 | 11 | 12 | 13 |
| 14         | 15 | 16 | 17 | 18 | 19 | 20 |
| 21         | 22 | 23 | 24 | 25 | 26 | 27 |
| 28         | 29 | 30 |    |    |    |    |

- 1st - School Board Meeting - Present Budget for Approval
- \*2nd - Final KPBSD Budget Information to Borough Assembly

| May 2019 |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  |
|          |    |    | 1  | 2  | 3  | 4  |
| 5        | 6  | 7  | 8  | 9  | 10 | 11 |
| 12       | 13 | 14 | 15 | 16 | 17 | 18 |
| 19       | 20 | 21 | 22 | 23 | 24 | 25 |
| 26       | 27 | 28 | 29 | 30 | 31 |    |

- 6th - School Board Meeting - in Seward
- \*7th - Ordinance Introduced at Borough Assembly (possible date)
- \*21st - Borough Assembly Resolution (possible date)

| June 2019 |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| S         | M  | T  | W  | T  | F  | S  |
|           |    |    |    |    |    | 1  |
| 2         | 3  | 4  | 5  | 6  | 7  | 8  |
| 9         | 10 | 11 | 12 | 13 | 14 | 15 |
| 16        | 17 | 18 | 19 | 20 | 21 | 22 |
| 23        | 24 | 25 | 26 | 27 | 28 | 29 |
| 30        |    |    |    |    |    |    |

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

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

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

**Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; finance and buildings.** (c) Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the support to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

### Significant Issues

The financial condition of the school district is, and will continue to be, a pressing concern for the future. The State Public School Funding Program sets the amount of general school funding (foundation funding) the School District receives from the State and it also sets a limit on the amount that can be raised from local sources under an equalization section of the formula. The Kenai Peninsula Borough is the local funding source for the District and for many years, the School District was consistently funded to the maximum allowed from local governmental funding

(the cap). During FY10, the School District received some additional revenue from the State, which could have resulted in additional local funding. However, the School District did not request the additional local funding, which resulted in FY10 final local funding below the maximum allowed for the first time.

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

On May 12, 2018, the State Legislature passed SB142 and was signed into law by Governor Walker on June 22, 2018 approving a one-time increase to our funding in the amount of \$1,389,955 for FY19 and budgeted for FY20 \$2,100,012. Since the passage of SB142, Governor Dunleavy was elected and a lawsuit was filed to determine if the funding passed with SB142 can proceed. We received the one-time funding in FY19, but will have to wait until the court system makes a ruling on the funding for FY20. Their budget fully funded the foundation formula with a Base Student Allocation (BSA) of \$5,930 per student.

On June 4, 2019, the Kenai Peninsula Borough passed Ordinance 2019-19 appropriating funds for fiscal year 2020. KPB Funding for FY20 was increased above FY19 levels to \$41,463,667 for appropriation and \$11,048,424 for in-kind services totaling \$52,512,091.

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

## **Enrollment Projections**

The process that was used to project the FY20 enrollment is based on a straight-line projection for most schools as of October 18, 2018. The steps involved in formulating the enrollment projection of 8,681 were:

- Grades at each school site were moved ahead one grade level (except charter schools).
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, and Marathon.
- Kindergarten enrollment was based on the average of actual enrollment for FY17, FY18 and FY19 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

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

## General Fund Revenues and Expenditures

### **Revenue Budget**

The revenue budget of \$145,362,469 based on the enrollment projection of 8,681. State funding through the foundation formula remains at the FY17, FY18 and FY19 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$52,512,091 for FY20. A portion of the local effort is provided as In-Kind Services in the amount of \$11,048,424.

In FY20, the BSA remained at the FY17, FY18 and FY19 BSA level of \$5,930, additional funding was passed by the legislature in May 2018 and provided, outside of the BSA, one-time amount of \$1,389,955 for FY19 and FY20 is budgeted at \$2,100,012 based on the district's average daily membership (ADM).

Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase.

The District hopes to receive continued legislative assistance through "on-behalf" payments made directly to the Division of Retirement on behalf of the District to cover part of the District's Teachers' Retirement System (TRS) and Public Employees' Retirement System (PERS) unfunded liability. However, as this assistance is awarded annually; there is concern about the State's long term ability to continue this assistance.

### **Expenditure Budget**

The expenditure budget of \$145,362,469 is based on the enrollment projection of 8,681 students and other consideration noted below.

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

The FY20 budget was developed based on the following significant elements:

- Collective bargaining began in January 2018 and agreements expired June 30, 2018. As of July 1, 2019 collective bargaining is continuing. This budget was developed based on "Status Quo" with no changes to salaries, benefits and healthcare from prior agreements.
- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Increase the High School PTR +5, for a reduction of 15 FTE Certificated teachers.
- Reductions in extra-curricular travel, extra-curricular safety equipment, school supply budgets, and curriculum were made, these reductions totaled \$332,384.

- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY20 Budget reflects employer-paid amount per covered employee of \$26,790 for those employees on the Traditional Health plan and \$20,935 for employees on the High Deductible Health Plan. Because of high claims experience and negotiations, we may need to revise the amount per covered employee. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.
- Schools are staffed based on staffing formulas that fit their size and configuration as follows:

**CERTIFIED FORMULAS:**

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

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

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

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

**HIGH SCHOOL/MIDDLE SCHOOL**

|                            |   |
|----------------------------|---|
| Secondary Classroom        | 1:30 pupil/teacher ratio Grades 9-12<br>1:25 pupil/teacher ratio Grades 7-8   |
| Secondary Program Staffing | 15% of classroom allocation   |
| Secondary Counseling       | 1:250 pupil/teacher ratio Grades 9-12<br>1:350 pupil/teacher ratio Grades 7-8 |
| Secondary Library          | .50 FTE if enrollment >/=200<br>1.0 FTE if enrollment >/=600                  |

|                        |  |
|------------------------|--|
| Secondary AD           | .50 FTE if enrollment >250 (High Schools only)                                   |
| Secondary Read 180     | .50 FTE if Grades 7-8 enrollment 80-150<br>1.0 FTE if Grades 7-8 enrollment >150 |
| Secondary Intervention | .50 FTE (Middle School only)   |

### SMALL SCHOOLS<200

|  |  |
|--|--|
| Small Schools Elementary Classroom       | 1:17.5 pupil/teacher ratio Grades K-6 (1.0 FTE minimum) if ADM <25   |
| Small Schools Elementary Specialists     | 1.0 FTE if Grade K-6 enrollment >100   |
| Small Schools Secondary Program Staffing | 1.0 FTE if Grades 7-12 enrollment 8-20<br>2.0 FTE if Grades 7-12 enrollment 21-40<br>1:19.5 pupil/teacher ratio if Grades 7-12 enrollment > 40 |
| Small Schools Intervention               | .50 FTE if enrollment >= 75 (K-6 and K-8 schools only)   |

### SUPPORT FORMULAS:

#### ELEMENTARY SCHOOLS GRADES K-8

|                         |  |
|-------------------------|--|
| Elementary Custodian    | Average of<br>1.0 FTE/20,000 Square Feet and<br>1:125 pupil/custodian ratio        |
| Elementary Secretary    | 1.0 FTE if enrollment < =275<br>1:275 pupil/secretary ratio if enrollment >275     |
| Elementary Library Aide | .38 FTE if Grades K-6 enrollment < =275<br>.44 FTE if Grades K-6 enrollment > =276 |

#### HIGH SCHOOL

|                                  |  |
|----------------------------------|--|
| High School Custodian            | Average of 1.0 FTE/22,000 Square Feet and<br>1:200 pupil/custodian ratio |
| High School Secretary            | 1:250 pupil/secretary ratio  |
| High School Bookkeeper           | 1.0 FTE per school   |
| High School Counseling Assistant | .50 FTE if enrollment 200-400<br>1.0 FTE if enrollment >400              |
| High School Library Aide         | .44 FTE per school   |

### MIDDLE SCHOOL

|                                    |   |
|------------------------------------|---|
| Middle School Custodian            | Average of 1.0 FTE/22,000 Square Feet and 1:200 pupil/custodian ratio |
| Middle School Secretary            | 1:200 pupil/secretary ratio, .88 FTE minimum                          |
| Middle School Counseling Assistant | .50 FTE if enrollment 200-400<br>1.0 FTE if enrollment >400           |
| Middle School Library Aide         | .44 FTE per school  |

### SMALL SCHOOLS <100

|                        |  |
|------------------------|--|
| Small School Custodian | Average of 1.0 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio, .25 FTE minimum |
| Small School Secretary | .88 FTE per school   |

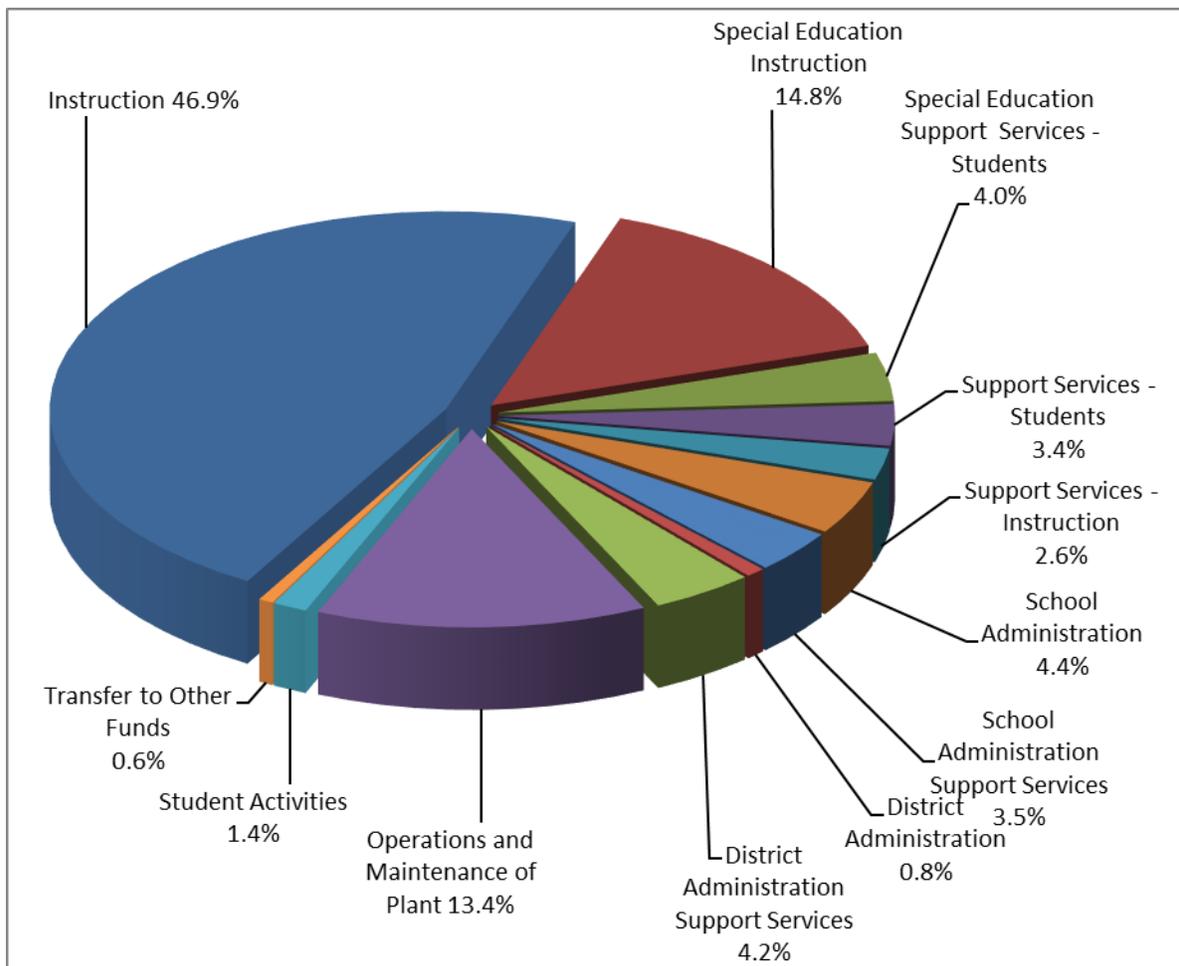
### SMALL SCHOOLS >100 WITH HIGH SCHOOL

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

- Supply and copy budgets have been adjusted based on the enrollment projection.
- Utility budgets have been rolled forward with few adjustments. With recent decreases in oil prices, those budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- Budgets for property, liability, stop-loss insurance and worker's compensation costs, which are received as In-Kind Services from the Kenai Peninsula Borough, include the most recent insurance premium estimates.
- Fund transfers are included for the Student Nutrition program in the amount of \$864,420.
- Equipment budgets for FY20 include:
  - Equipment to support Connections program.
  - Equipment to maintain technology infrastructure through the Technology Plan.
  - Equipment for students with special needs and compliance with ADA.

|   | <b>Original<br/>2018-19</b> | <b>Revised<br/>2018-19</b>  | <b>Original<br/>2019-20</b> |
|---|-----------------------------|-----------------------------|-----------------------------|
| <b><u>FY20 Expenditure Budget by Function</u></b> | <b><u>Budget</u></b>        | <b><u>Budget</u></b>        | <b><u>Budget</u></b>        |
| Instruction                                       | \$ 65,689,259               | \$64,105,623                | \$ 68,271,896               |
| Special Education - Instruction                   | 21,662,447                  | 21,524,210                  | 21,531,297                  |
| Special Education Support Services – Students     | 5,507,377                   | 6,060,195                   | 5,547,858                   |
| Support Services - Students                       | 4,854,267                   | 4,765,820                   | 4,893,212                   |
| Support Services – Instruction                    | 3,331,830                   | 3,679,291                   | 3,742,292                   |
| School Administration                             | 6,495,095                   | 6,343,315                   | 6,383,500                   |
| School Administration Support Services            | 5,306,203                   | 5,091,803                   | 5,082,805                   |
| District Administration                           | 1,274,964                   | 1,354,158                   | 1,150,397                   |
| District Administration Support Services          | 5,940,494                   | 6,018,481                   | 6,070,333                   |
| Operations and Maintenance of Plant               | 19,891,361                  | 21,479,788                  | 19,577,168                  |
| Student Activities                                | 2,072,413                   | 2,133,869                   | 2,047,291                   |
| Transfer to Other Funds                           | <u>950,000</u>              | <u>750,000</u>              | <u>864,420</u>              |
| <b>Total General Fund Expenditures</b>            | <b><u>\$142,975,710</u></b> | <b><u>\$143,306,553</u></b> | <b><u>\$145,362,469</u></b> |

The following graph depicts the functional allocation of the FY20 General Fund expenditure budget in accordance with the State of Alaska Chart of Accounts:



**FY20 Budget by Object and Function**

|  |               | Certificated Salaries | Non-Certificated Salaries | Benefits          | Professional Technical | Travel         | Utilities        | Purchased Services | Supplies & Materials | Other Expenses   | Equipment        | Fund Transfer  | Total              |
|--|---------------|-----------------------|---------------------------|-------------------|------------------------|----------------|------------------|--------------------|----------------------|------------------|------------------|----------------|--------------------|
| Instruction                                  | Sum of Amount | 31,512,419            | 1,843,703                 | 22,913,238        | 100,000                | 120,357        | 300,723          | 388,589            | 2,592,979            | 7,479,275        | 1,020,602        |                | 68,271,885         |
|  | % of Object   | 63.75%                | 10.39%                    | 49.27%            | 6.85%                  | 15.82%         | 4.37%            | 4.12%              | 67.81%               | 101.24%          | 94.92%           |                | 46.97%             |
|  | % of Function | 46.16%                | 2.70%                     | 33.56%            | 0.15%                  | 0.18%          | 0.44%            | 0.57%              | 3.80%                | 10.96%           | 1.49%            |                | 100.00%            |
| Special Education Instruction                | Sum of Amount | 7,374,182             | 4,563,146                 | 9,092,767         | 336,894                | 35,917         |                  | 3,200              | 92,202               | 31,000           | 2,000            |                | 21,531,308         |
|  | % of Object   | 14.92%                | 25.71%                    | 19.55%            | 23.08%                 | 4.72%          |                  | 0.03%              | 2.41%                | 0.42%            | 0.19%            |                | 14.81%             |
|  | % of Function | 34.25%                | 21.19%                    | 42.23%            | 1.56%                  | 0.17%          |                  | 0.01%              | 0.43%                | 0.14%            | 0.01%            |                | 100.00%            |
| Special Education Support Services - Student | Sum of Amount | 2,645,187             | 488,561                   | 2,000,677         | 470,924                | 67,455         | 5,000            | 3,575              | 50,739               | 10,440           | 5,300            |                | 5,747,858          |
|  | % of Object   | 5.35%                 | 2.75%                     | 4.30%             | 32.26%                 | 8.87%          | 0.07%            | 0.04%              | 1.33%                | 0.14%            | 0.49%            |                | 3.95%              |
|  | % of Function | 46.02%                | 8.50%                     | 34.81%            | 8.19%                  | 1.17%          | 0.09%            | 0.06%              | 0.88%                | 0.18%            | 0.09%            |                | 100.00%            |
| Support Services Student                     | Sum of Amount | 1,230,469             | 1,521,814                 | 2,007,243         |                        | 63,980         | 750              | 6,700              | 54,158               | 7,098            | 1,000            |                | 4,893,212          |
|  | % of Object   | 2.49%                 | 8.57%                     | 4.32%             |                        | 8.41%          | 0.01%            | 0.07%              | 1.42%                | 0.10%            | 0.09%            |                | 3.37%              |
|  | % of Function | 25.15%                | 31.10%                    | 41.02%            |                        | 1.31%          | 0.02%            | 0.14%              | 1.11%                | 0.15%            | 0.02%            |                | 100.00%            |
| Support Services Instruction                 | Sum of Amount | 1,255,215             | 703,378                   | 1,172,275         | 43,000                 | 67,079         | 16,150           | 60,600             | 400,600              | 19,495           | 4,500            |                | 3,742,292          |
|  | % of Object   | 2.54%                 | 3.96%                     | 2.52%             | 2.95%                  | 8.82%          | 0.23%            | 0.64%              | 10.48%               | 0.26%            | 0.42%            |                | 2.57%              |
|  | % of Function | 33.54%                | 18.80%                    | 31.33%            | 1.15%                  | 1.79%          | 0.43%            | 1.62%              | 10.70%               | 0.52%            | 0.12%            |                | 100.00%            |
| School Administration                        | Sum of Amount | 4,074,315             | 13,986                    | 2,170,619         |                        | 85,105         |                  |                    | 9,134                | 30,341           |                  |                | 6,383,500          |
|  | % of Object   | 8.24%                 | 0.08%                     | 4.67%             |                        | 11.19%         |                  |                    | 0.24%                | 0.41%            |                  |                | 4.39%              |
|  | % of Function | 63.83%                | 0.22%                     | 34.00%            |                        | 1.33%          |                  |                    | 0.14%                | 0.48%            |                  |                | 100.00%            |
| School Administration Support Services       | Sum of Amount |                       | 2,266,619                 | 2,049,326         |                        | 2,300          | 672,850          | 3,250              | 58,860               | 29,600           |                  |                | 5,082,805          |
|  | % of Object   |                       | 12.77%                    | 4.41%             |                        | 0.30%          | 9.78%            | 0.03%              | 1.54%                | 0.40%            |                  |                | 3.50%              |
|  | % of Function |                       | 44.59%                    | 40.32%            |                        | 0.05%          | 13.24%           | 0.06%              | 1.16%                | 0.58%            |                  |                | 100.00%            |
| District Administration                      | Sum of Amount | 197,170               | 282,827                   | 328,935           | 154,900                | 67,670         | 18,700           | 30,400             | 33,395               | 36,400           |                  |                | 1,150,397          |
|  | % of Object   | 0.40%                 | 1.59%                     | 0.71%             | 10.61%                 | 8.90%          | 0.27%            | 0.32%              | 0.87%                | 0.49%            |                  |                | 0.79%              |
|  | % of Function | 17.14%                | 24.59%                    | 28.59%            | 13.46%                 | 5.88%          | 1.63%            | 2.64%              | 2.90%                | 3.16%            |                  |                | 100.00%            |
| District Administration Support Services     | Sum of Amount | 125,575               | 2,458,895                 | 1,694,299         | 353,890                | 83,677         | 33,599           | 1,366,565          | 220,899              | -306,866         | 39,800           |                | 6,070,333          |
|  | % of Object   | 0.25%                 | 13.85%                    | 3.64%             | 24.25%                 | 11.00%         | 0.49%            | 14.49%             | 5.78%                | -4.15%           | 3.70%            |                | 4.18%              |
|  | % of Function | 2.07%                 | 40.51%                    | 27.91%            | 5.83%                  | 1.38%          | 0.55%            | 22.51%             | 3.64%                | -5.06%           | 0.66%            |                | 100.00%            |
| Operations and Maintenance of Plant          | Sum of Amount |                       | 3,226,164                 | 2,683,758         |                        | 8,050          | 5,830,214        | 7,524,597          | 302,185              | 200              | 2,000            |                | 19,577,168         |
|  | % of Object   |                       | 18.18%                    | 5.77%             |                        | 1.06%          | 84.77%           | 79.80%             | 7.90%                | 0.00%            | 0.19%            |                | 13.47%             |
|  | % of Function |                       | 16.48%                    | 13.71%            |                        | 0.04%          | 29.78%           | 38.44%             | 1.54%                | 0.00%            | 0.01%            |                | 100.00%            |
| Student Activities                           | Sum of Amount | 1,013,814             | 379,738                   | 393,796           |                        | 159,155        |                  | 41,500             | 8,687                | 50,601           |                  |                | 2,047,291          |
|  | % of Object   | 2.05%                 | 2.14%                     | 0.85%             |                        | 20.92%         |                  | 0.44%              | 0.23%                | 0.68%            |                  |                | 1.41%              |
|  | % of Function | 49.52%                | 18.55%                    | 19.23%            |                        | 7.77%          |                  | 2.03%              | 0.42%                | 2.47%            |                  |                | 100.00%            |
| Fund Transfers                               | Sum of Amount |                       |                           |                   |                        |                |                  |                    |                      |                  |                  | 864,420        | 864,420            |
|  | % of Object   |                       |                           |                   |                        |                |                  |                    |                      |                  |                  | 100.00%        | 0.59%              |
|  | % of Function |                       |                           |                   |                        |                |                  |                    |                      |                  |                  | 100.00%        | 100.00%            |
| <b>Total Sum of Amount</b>                   |               | <b>49,428,346</b>     | <b>17,748,831</b>         | <b>46,506,933</b> | <b>1,459,608</b>       | <b>760,745</b> | <b>6,877,986</b> | <b>9,428,976</b>   | <b>3,823,838</b>     | <b>7,387,584</b> | <b>1,075,202</b> | <b>864,420</b> | <b>145,362,469</b> |
| <b>Total % of Object</b>                     |               | <b>100.00%</b>        | <b>100.00%</b>            | <b>100.00%</b>    | <b>100.00%</b>         | <b>100.00%</b> | <b>100.00%</b>   | <b>100.00%</b>     | <b>100.00%</b>       | <b>100.00%</b>   | <b>99.00%</b>    | <b>100.00%</b> | <b>100.00%</b>     |
| <b>% of Total Budget</b>                     |               | <b>34.00%</b>         | <b>12.21%</b>             | <b>31.99%</b>     | <b>1.00%</b>           | <b>0.52%</b>   | <b>4.73%</b>     | <b>6.49%</b>       | <b>2.63%</b>         | <b>5.08%</b>     | <b>0.74%</b>     | <b>0.59%</b>   | <b>100.00%</b>     |

## **Major Goals and Objectives**

The budget is a reflection of the Kenai Peninsula Borough School District Board of Education's beliefs, goals, and strategies. The mission of the Kenai Peninsula Borough School District is to empower all learners to positively shape their futures. The School Board annually defines goals.

### **Board of Education Goals**

Board goals for FY20 were set at the July, 2019 board meeting. Board goals for FY20 are:

- 1) Develop policies and a budget plan, which promote the guiding principles of the five-year strategic plan.
- 2) Create partnerships to foster and strengthen positive relationships, which increase student educational opportunities.
- 3) Support further improvements in the areas of positive school climate, safety and social/emotional well-being.

### **District Goals**

2017-2022 KPBSD Strategic Plan

**Mission:** Empower all learners to positively shape their futures.

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

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

#### **1. Ready for**

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

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

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

**3. Relevance** *Experience a personalized learning system*

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

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

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

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

|  | Actual FTE<br>FY19 | Projected FTE<br>FY20 | Difference    |
|--|--------------------|-----------------------|---------------|
| Regular Instruction                              | 518.77             | 501.48                | -17.29        |
| Special Education - Instruction                  | 222.76             | 231.38                | 8.62          |
| Special Education Support Services -<br>Students | 43.79              | 43.21                 | -0.58         |
| Support Services - Students                      | 45.03              | 43.28                 | -1.75         |
| Support Services - Instruction                   | 15.88              | 28.50                 | 12.62         |
| School Administration                            | 38.60              | 37.30                 | -1.30         |
| School Administration Support<br>Services        | 69.23              | 54.13                 | -15.10        |
| District Administration                          | 5.00               | 5.00                  | 0.00          |
| District Administration Support<br>Services      | 31.50              | 33.50                 | 2.00          |
| Operations and Maintenance of Plant              | 74.89              | 75.39                 | 0.50          |
| Student Activities                               | 2.00               | 2.60                  | 0.60          |
|  | <u>1067.45</u>     | <u>1055.77</u>        | <u>-11.68</u> |

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

## **Financial Component**

The Kenai Peninsula Borough School District receives revenue from the State of Alaska, the Kenai Peninsula Borough and the Federal Government. The majority of these funds are in the General Fund and comes as a result of the "Foundation" program jointly funded by the State of Alaska and the Kenai Peninsula Borough, with about 2/3 from the state and 1/3 from the borough. Borough-provided maintenance and insurance of buildings are required to be reflected in the general operating fund and are reported as "in-kind" revenue and expenditures.

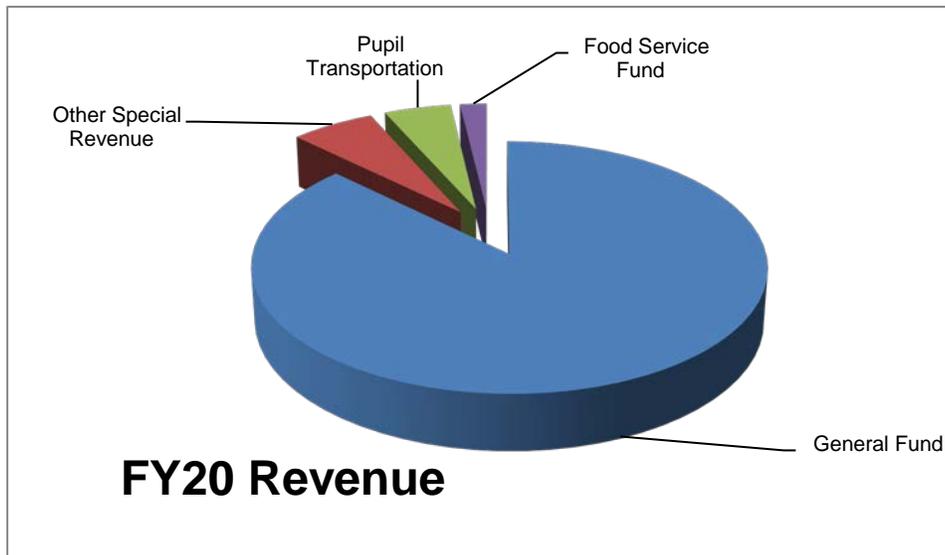
Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the "Special Revenue" funds such as Pupil Transportation, and Food Services, twenty-five funds in all. Activities of the General Fund and the Special Revenue Funds are included in the annual appropriating budget.

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2019, the Borough recorded \$32,090,000 in outstanding general obligation school debt.

Since the Borough and School District operate a centralized treasury under the control of the Borough, all cash management functions are handled by the Borough except bank reconciliation of the School District zero balance payroll and accounts payable accounts and the food service/pupil activity fund bank account.

All Governmental Revenues and Expenditures  
Budget FY20

|   | FY19                         | FY20                         |
|---|------------------------------|------------------------------|
| <b>Revenue:</b>   |                              |                              |
| General Fund  | \$ 141,116,574               | \$ 145,362,469               |
| Other Special Revenue   | 10,388,329                   | 10,119,072                   |
| Student Transportation  | 8,131,473                    | 8,015,208                    |
| Food Service Fund   | <u>3,064,450</u>             | <u>3,154,904</u>             |
| <b>Total Governmental Revenue:</b>                                | <b><u>\$ 162,700,826</u></b> | <b><u>\$ 166,651,653</u></b> |
| <br><b>Expenditures:</b>  |                              |                              |
| General Fund  | \$ 142,556,553               | \$ 144,498,049               |
| Other Special Revenue   | 13,732,037                   | 10,194,072                   |
| Student Transportation  | 7,687,626                    | 8,015,208                    |
| Food Service Fund   | <u>4,014,450</u>             | <u>4,019,324</u>             |
| <b>Total Governmental Expenditures:</b>                           | <b><u>\$ 167,990,666</u></b> | <b><u>\$ 166,726,653</u></b> |
| <br><b>Excess (Deficiency) of Revenues<br/>over Expenditures:</b> |                              |                              |
|   | \$ (5,289,840)               | \$ (75,000)                  |
| <br><b>Operating Transfers:</b>                                   |                              |                              |
| Transfer Out - General Fund                                       | -                            | 864,420                      |
| Transfer In - Food Service Fund                                   | -                            | (864,420)                    |
| <b>Total Operating Transfers:</b>                                 | <b><u>\$ -</u></b>           | <b><u>\$ -</u></b>           |
| <br><b>Fund Balance, Beginning of Year</b>                        |                              |                              |
|   | \$ 20,043,443                | \$ 14,753,603                |
| <br><b>Fund Balance, End of Year</b>                              |                              |                              |
|   | <b><u>\$ 14,753,603</u></b>  | <b><u>\$ 14,678,603</u></b>  |

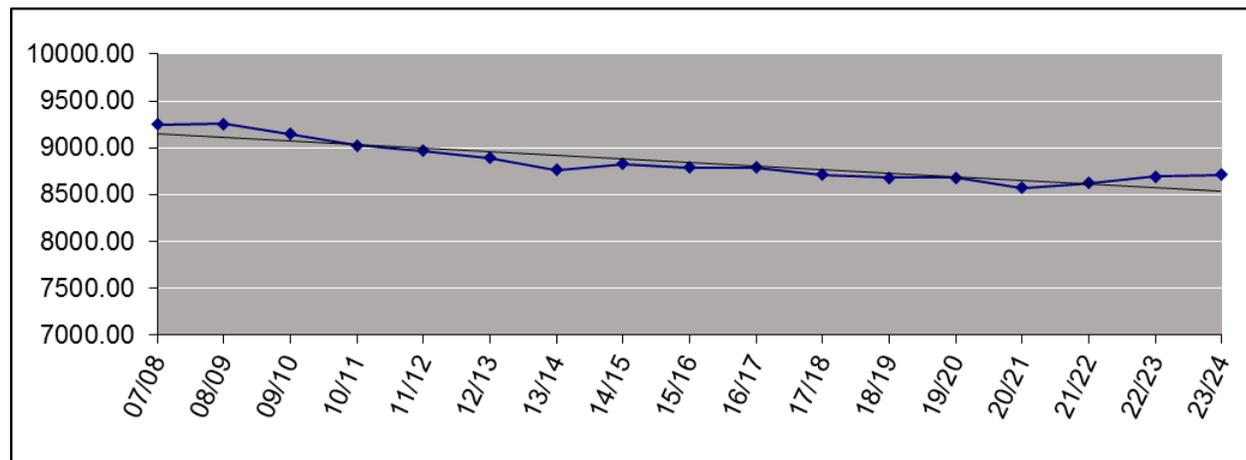


## Informational Component

### FY08-FY19 OASIS Enrollment History and FY20-FY24 Future Projections

| YEAR  | PRE-K | K      | 1      | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     | 11     | 12     | Enroll  | GROWTH |
|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|
| 07/08 | 0     | 686.41 | 641.40 | 629.85 | 689.03 | 656.85 | 700.97 | 641.45 | 726.30 | 709.65 | 860.30 | 867.33 | 771.16 | 669.00 | 9249.70 | 0.00%  |
| 08/09 | 11.75 | 689.77 | 647.55 | 658.95 | 641.69 | 682.29 | 671.25 | 708.21 | 669.76 | 722.92 | 837.92 | 834.98 | 770.35 | 708.38 | 9255.77 | 0.07%  |
| 09/10 | 5.96  | 690.87 | 641.10 | 670.51 | 653.08 | 640.06 | 697.06 | 683.36 | 725.96 | 685.30 | 820.06 | 808.14 | 726.36 | 696.85 | 9144.67 | -1.20% |
| 10/11 | 6.90  | 681.79 | 665.85 | 656.65 | 666.70 | 657.40 | 629.65 | 706.24 | 696.60 | 727.03 | 695.31 | 723.72 | 746.94 | 764.28 | 9025.06 | -1.31% |
| 11/12 | 27.57 | 663.65 | 653.35 | 664.45 | 658.70 | 655.60 | 672.35 | 634.32 | 708.19 | 693.46 | 726.80 | 685.81 | 703.10 | 822.22 | 8969.57 | -0.61% |
| 12/13 | 22.99 | 691.25 | 661.95 | 651.30 | 688.10 | 687.15 | 660.45 | 674.45 | 630.95 | 722.45 | 701.35 | 731.90 | 664.75 | 703.02 | 8892.06 | -0.86% |
| 13/14 | 21.92 | 691.15 | 667.15 | 659.80 | 644.10 | 661.80 | 669.95 | 650.05 | 671.19 | 636.41 | 696.30 | 682.86 | 731.84 | 676.00 | 8760.52 | -1.48% |
| 14/15 | 21.92 | 698.29 | 691.70 | 675.45 | 664.16 | 642.55 | 678.01 | 693.20 | 654.60 | 682.01 | 639.16 | 685.71 | 669.90 | 731.21 | 8827.87 | 0.77%  |
| 15/16 | 28.13 | 662.45 | 696.85 | 688.74 | 688.70 | 673.60 | 655.20 | 680.01 | 676.50 | 667.00 | 674.75 | 624.76 | 681.65 | 689.26 | 8787.60 | -0.46% |
| 16/17 | 26.91 | 669.04 | 680.74 | 706.70 | 681.60 | 691.20 | 683.80 | 666.40 | 679.24 | 680.09 | 659.65 | 660.35 | 611.06 | 688.05 | 8784.83 | -0.03% |
| 17/18 | 35.35 | 688.50 | 656.85 | 670.20 | 688.90 | 691.95 | 692.58 | 698.50 | 648.00 | 662.25 | 663.75 | 657.45 | 646.55 | 610.90 | 8711.73 | -0.83% |
| 18/19 | 28.35 | 635.63 | 689.31 | 642.40 | 691.80 | 705.80 | 677.25 | 700.81 | 674.69 | 641.22 | 643.60 | 666.65 | 653.13 | 629.64 | 8680.28 | -0.36% |
| 19/20 | 0     | 640.00 | 645.00 | 684.00 | 648.00 | 692.00 | 706.00 | 671.00 | 694.00 | 674.00 | 623.00 | 648.00 | 680.00 | 676.00 | 8681.00 | 0.01%  |
| 20/21 | 0     | 665.00 | 642.00 | 622.00 | 667.00 | 636.00 | 695.00 | 702.00 | 672.00 | 686.00 | 662.00 | 625.00 | 629.00 | 670.00 | 8573.00 | -1.24% |
| 21/22 | 0.00  | 654.00 | 669.00 | 645.00 | 615.00 | 666.00 | 650.00 | 675.00 | 713.00 | 672.00 | 684.00 | 666.00 | 643.00 | 668.00 | 8620.00 | 0.55%  |
| 22/23 | 0.00  | 654.00 | 658.00 | 673.00 | 644.00 | 614.00 | 683.00 | 630.00 | 686.00 | 713.00 | 689.00 | 688.00 | 685.00 | 674.00 | 8691.00 | 0.82%  |
| 23/24 | 0.00  | 659.00 | 658.00 | 662.00 | 666.00 | 631.00 | 630.00 | 663.00 | 641.00 | 686.00 | 701.00 | 693.00 | 707.00 | 716.00 | 8713.00 | 0.25%  |

District annual enrollment change: FY08 through FY24



Beginning in FY98, the Kenai Peninsula Borough School District entered a troublesome cycle. This was the first year in which enrolling kindergarten students constituted a smaller segment of the student population than the graduating class. That decline in enrollment continues, so the District has attempted to project future enrollments with an emphasis on conservatism.

There are a number of factors that have contributed to the District's declining enrollment numbers: changes to companies in local industry, declining birth rates, emigration, and correspondence programs offered by other districts in the state. The District offers the Connections home school program to families residing within the district as a local correspondence program and has been encouraged by the positive response. Since FY16, kindergarten enrollment increased for 3 years in a row, which is a positive sign. However, overall enrollment is still projected to decline.

### Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$2.250 million in additional maintenance support for the school district for FY20. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

|  |                    |
|--|--------------------|
| Areawide facilities                                  |                    |
| Area-wide ADA upgrades                               | 75,000             |
| Area-wide asbestos abatement                         | 75,000             |
| Area-wide doors & entries                            | 100,000            |
| Area-wide electrical and lighting upgrades           | 125,000            |
| Area-wide elevator upgrades                          | 50,000             |
| Area-wide flooring replacement upgrades              | 125,000            |
| Area-wide generator and associated hardware upgrades | 50,000             |
| Area-wide HVAC/DDC upgrades and repairs              | 1,225,000          |
| Area-wide locker replacement                         | 75,000             |
| Area-wide playground upgrades                        | 75,000             |
| Area-wide portables and outbuildings                 | 75,000             |
| Area-wide security and safety improvements           | 100,000            |
| Area-wide water quality upgrades                     | <u>100,000</u>     |
| Total  | <u>\$2,250,000</u> |

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

### Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY20 is 8.597 mills. The approved General Fund property tax rate for FY20 remains at 4.70 mills. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. The net effect for a taxpayer with a \$100,000 home and a 4.70 mill tax rate is a \$470 annual contribution for the combined operation of the Borough government and the School District.

## Tax Levies and Collections

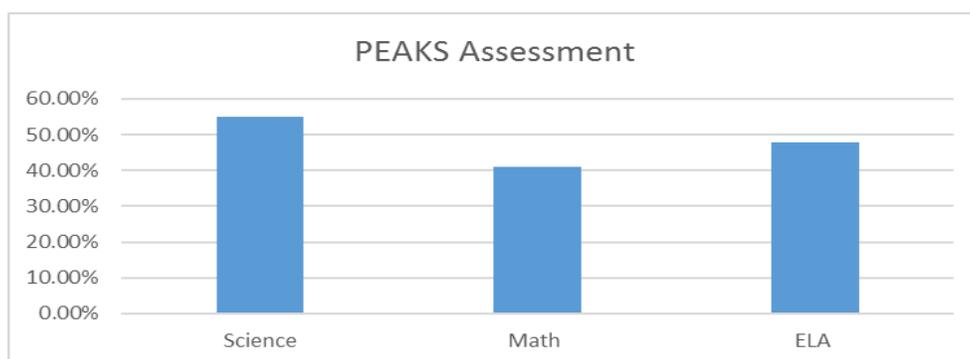
Total tax levies declined in FY08 and FY09, primarily from a decline in Sales Tax revenue due to a voter approved initiative exempting non-prepared foods from September through May of each year. However, total tax levies have increased each year since FY09. Sales tax revenue collected by the Borough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

| Fiscal Year | Collected in the Fiscal Year of the Levy |            |                    | Collections in Subsequent Years | Total Collections to Date |                    |
|-------------|--|------------|--------------------|---------------------------------|---------------------------|--------------------|
|             | Total Tax Levy for Fiscal Year           | Amount     | Percentage of Levy |                                 | Amount                    | Percentage of Levy |
| 2009-10     | 28,875,124                               | 28,375,677 | 98.270%            | 496,252                         | 28,871,929                | 99.989%            |
| 2010-11     | 29,058,274                               | 28,630,610 | 98.528%            | 422,066                         | 29,052,676                | 99.981%            |
| 2011-12     | 30,419,493                               | 29,946,804 | 98.446%            | 466,750                         | 30,413,554                | 99.980%            |
| 2012-13     | 30,823,497                               | 30,382,636 | 98.570%            | 431,793                         | 30,814,429                | 99.971%            |
| 2013-14     | 31,750,392                               | 31,332,596 | 98.684%            | 408,301                         | 31,740,897                | 99.970%            |
| 2014-15     | 31,685,014                               | 31,142,025 | 98.286%            | 331,189                         | 31,473,214                | 99.332%            |
| 2015-16     | 33,108,951                               | 32,410,590 | 97.891%            | 683,265                         | 33,093,855                | 99.954%            |
| 2016-17     | 35,591,917                               | 35,157,568 | 82.334%            | 394,812                         | 35,552,380                | 99.889%            |
| 2017-18     | 37,068,282                               | 36,645,827 | 98.860%            | 309,371                         | 36,955,198                | 99.695%            |
| 2018-19     | 38,941,185                               | 38,535,145 | 98.957%            | -                               | 38,535,145                | 98.957%            |

## Performance Results

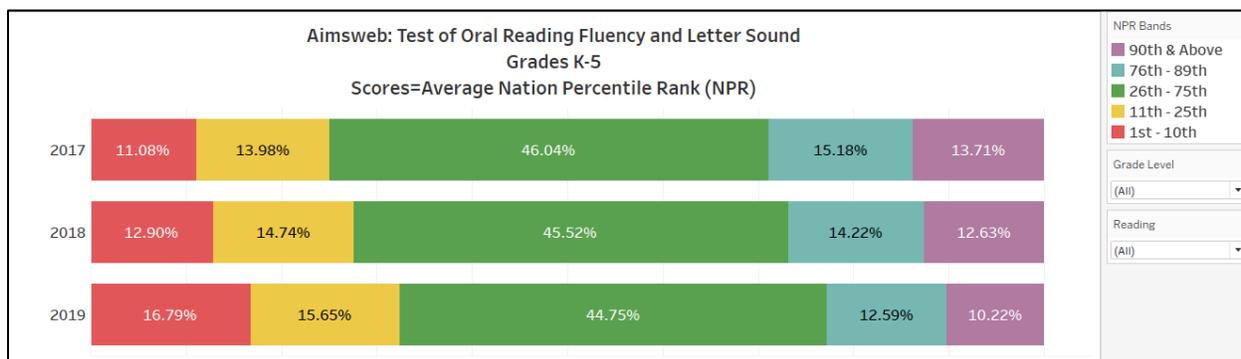
**Performance Evaluation of Alaska's Schools (PEAKS)** The Alaska Department of Education and Early Development (DEED) selected Data Recognition Corporation (DRC) to administer the statewide summative assessments for grades 3-9 in English language arts (ELA), math and grades 4, 8, and 10 in science.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

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

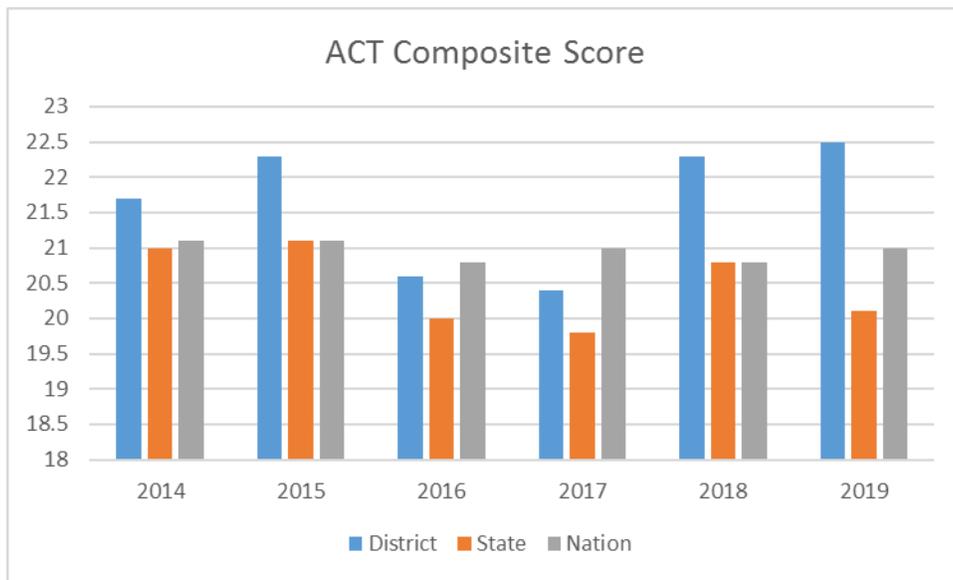


**Measure of Academic Progress (MAP)** - is a nationally normed online computer-adaptive assessment. The subjects available are Reading, Mathematics, Language Arts. The assessment provides for more accurate student placement, diagnosis of instructional needs and measurement of student gains across reporting periods (Fall, Winter, Spring). As a district benchmark assessment, students in grades 3-10 are required to test.

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

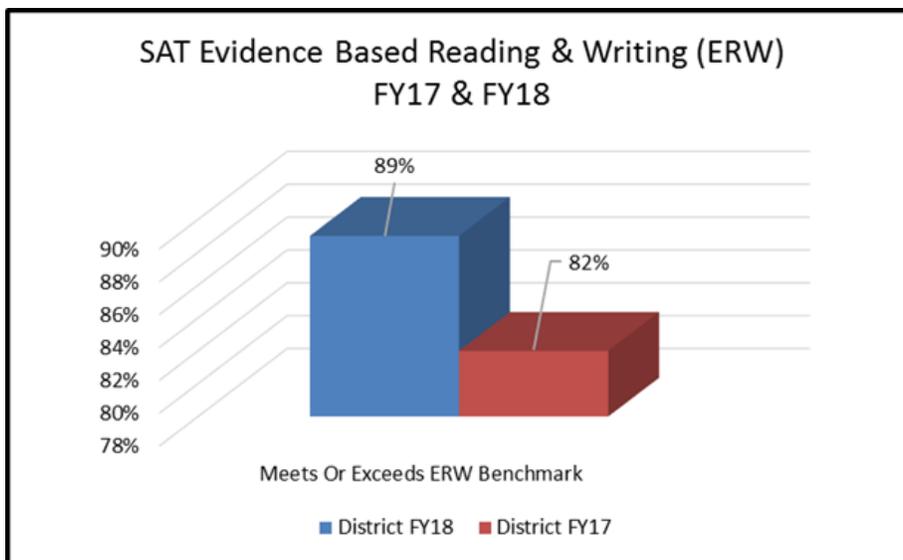


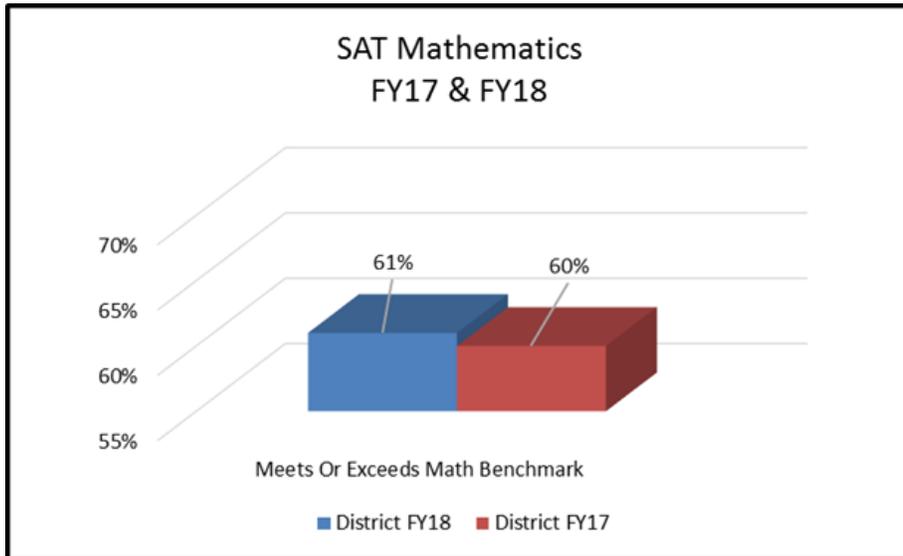
**The ACT®** test measures high school students' general educational development and predicts their ability to complete college-level work. The multiple-choice tests cover four skill areas: English, mathematics, reading, and science. The writing test, which is optional, measures skill in planning and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



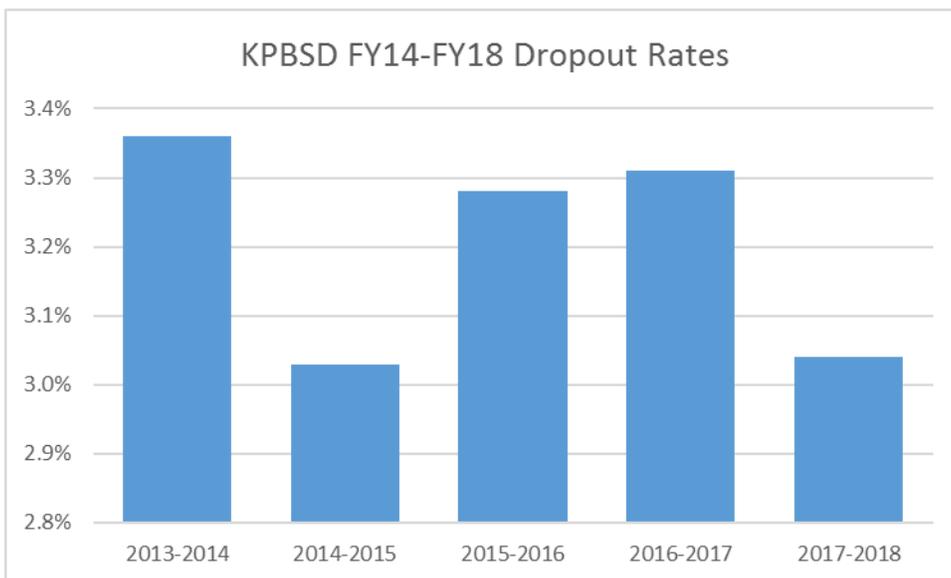
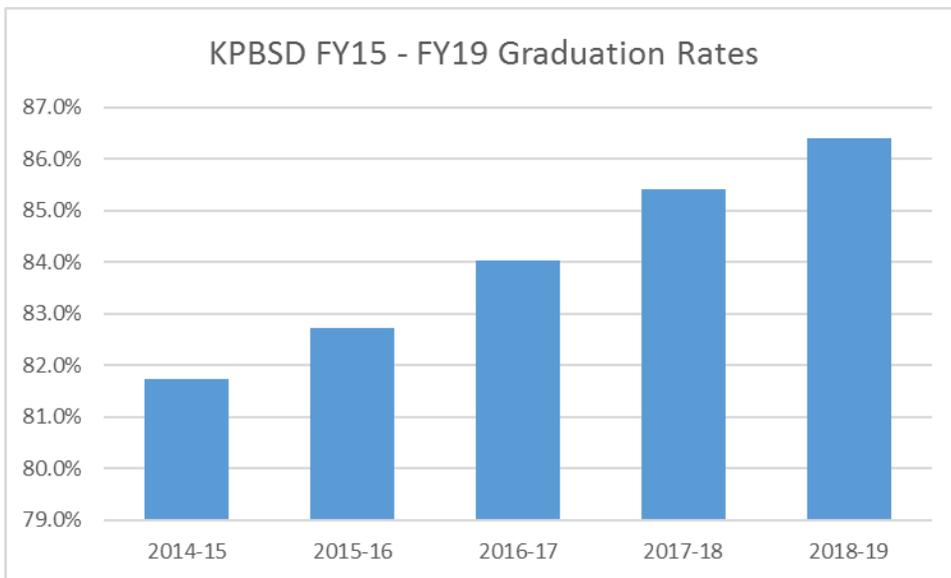
**The SAT** - In March of 2016, the new SAT test was released. The redesigned SAT provides more robust data and uses a two section score (Evidenced based Reading & Writing [ERW] and Math) and one composite score. As a result, 2017 will be the benchmark year for new SAT and reporting format.

The data below does not include State or National data as it was unavailable at the time of this report. However, the district data was available so the two charts below represent the percentage of tested district students who met or exceeded the SAT Benchmark in the Evidenced based reading & writing (ERW) or SAT Mathematics during FY17 and FY18. FY19 information was not available at time of publishing.





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



## **Future Year's General Fund Projections**

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

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

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

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing basically flat enrollment at most schools.
- 2) No change in the Borough assessments (upon which the local contribution is calculated).
- 3) Borough contribution of the level funded for FY19 of \$49,738,432.
- 4) No Changes to the State Foundation Formula.

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**General Fund Revenue and Expenditure Budget Projections**

|  | FY16<br>Actual        | FY17<br>Actual        | FY18<br>Actual        | FY19<br>Budget        | FY20<br>Budget        | FY21<br>Estimate      | FY22<br>Estimate      | FY23<br>Estimate      |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Twenty Day Enrollment  | 8,061.55              | 8,030.27              | 8,711.73              | 8,680.28              | 7,928.00              | 7,853.00              | 7,803.00              | 7,778.00              |
| Base Student Allocation Per Pupil (AS 14.17.470)                             | \$5,880               | \$5,930               | \$5,930               | \$5,930               | \$5,930               | \$5,930               | \$5,930               | \$5,930               |
| Enrollment in <u>adjusted</u> ADM  | 17,797.07             | 17,889.75             | 17,898.37             | 17,914.01             | 17,959.90             | 17,643.71             | 17,582.50             | 17,582.15             |
| <b>BASIC NEED</b>  | <b>\$104,646,772</b>  | <b>\$106,086,218</b>  | <b>\$106,086,218</b>  | <b>\$106,230,079</b>  | <b>\$106,502,207</b>  | <b>\$104,627,200</b>  | <b>\$104,264,225</b>  | <b>\$104,262,150</b>  |
| Kenai Peninsula Borough Assessed Value (State Full and True Value)           | \$9,191,651,190       | \$9,349,916,890       | \$10,122,329,820      | \$10,270,697,890      | \$10,374,523,920      | \$10,265,418,090      | \$10,265,418,090      | \$10,265,418,090      |
| Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12 |                       |                       |                       |                       |                       |                       |                       |                       |
| Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward     | \$24,357,876          | \$24,777,280          | \$26,824,174          | \$27,217,349          | \$27,492,488          | \$27,203,358          | \$27,203,358          | \$27,203,358          |
| Impact Aid   | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| State Funding Share (Basic Need - Local Required Contribution - Impact Aid)  | \$80,288,896          | \$81,308,938          | \$79,262,044          | \$80,402,685          | \$81,109,731          | \$77,134,712          | \$76,771,737          | \$76,769,662          |
| Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)     | \$48,492,127          | \$49,242,944          | \$51,301,627          | \$51,716,191          | \$52,537,091          | \$52,537,091          | \$52,537,091          | \$52,537,091          |
| <b>Revenues</b>  |                       |                       |                       |                       |                       |                       |                       |                       |
| Local Contribution   | \$ 48,238,432         | \$ 48,238,432         | \$ 49,738,432         | \$ 49,738,432         | \$ 52,512,091         | \$ 52,512,091         | \$ 52,512,091         | \$ 52,512,091         |
| Other Local Revenue  | 139,324               | 193,157               | 196,098               | 180,000               | 180,000               | 180,000               | 180,000               | 180,000               |
| E-Rate   | 1,088,548             | 751,344               | 719,477               | 700,000               | 700,000               | 700,000               | 700,000               | 700,000               |
| Interest   | 623,325               | 83,033                | 193,053               | 300,000               | 300,000               | 300,000               | 300,000               | 300,000               |
| State Contribution (Foundation Funding)                                      | 80,288,271            | 81,308,106            | 79,312,743            | 79,012,730            | 81,109,731            | 77,134,712            | 76,771,737            | 76,769,662            |
| Quality Schools/Learning Opportunity Grants                                  | 285,377               | 287,068               | 286,790               | 286,624               | 287,358               | 287,358               | 287,358               | 287,358               |
| On Behalf TRS Relief Payment   | 8,560,061             | 7,754,808             | 7,664,800             | 9,274,890             | 8,862,055             | 8,862,055             | 8,862,055             | 8,862,055             |
| On Behalf PERS Relief Payment  | 1,307,280             | 883,559               | 737,438               | 1,398,898             | 1,186,234             | 1,186,234             | 1,186,234             | 1,186,234             |
| Federal Contribution   | 287,646               | 250,781               | 298,727               | 225,000               | 225,000               | 225,000               | 225,000               | 225,000               |
|  | <b>\$ 140,818,264</b> | <b>\$ 139,750,288</b> | <b>\$ 139,147,558</b> | <b>\$ 141,116,574</b> | <b>\$ 145,362,469</b> | <b>\$ 141,387,450</b> | <b>\$ 141,024,475</b> | <b>\$ 141,022,400</b> |
| <b>Expenditures</b>  |                       |                       |                       |                       |                       |                       |                       |                       |
| Instruction  | \$ 64,270,148         | \$ 63,321,865         | \$ 62,615,102         | \$ 64,105,623         | \$ 68,271,885         | \$ 69,637,323         | \$ 71,030,069         | \$ 72,450,670         |
| Special Education - Instruction  | 20,210,405            | 20,397,333            | 20,962,197            | 21,524,210            | 21,531,308            | 21,961,934            | 22,401,173            | 22,849,196            |
| Special Education Support Services - Student                                 | 5,523,880             | 5,632,111             | 5,777,098             | 6,060,195             | 5,747,858             | 5,862,815             | 5,980,071             | 6,099,672             |
| Support Services - Student   | 4,593,706             | 4,481,777             | 4,517,746             | 4,765,820             | 4,893,212             | 4,991,076             | 5,090,898             | 5,192,716             |
| Support Services - Instruction   | 3,309,975             | 2,894,528             | 2,953,227             | 3,679,291             | 3,742,292             | 3,817,138             | 3,893,481             | 3,971,351             |
| School Administration  | 6,318,127             | 6,095,433             | 6,354,513             | 6,343,315             | 6,383,500             | 6,511,170             | 6,641,393             | 6,774,221             |
| School Administration Support Services                                       | 5,625,356             | 5,341,910             | 5,173,092             | 5,091,803             | 5,082,805             | 5,184,461             | 5,288,150             | 5,393,913             |
| District Administration  | 1,266,201             | 1,246,047             | 1,290,042             | 1,354,158             | 1,150,397             | 1,173,405             | 1,196,873             | 1,220,810             |
| District Administration Support Services                                     | 6,144,561             | 5,860,459             | 5,870,719             | 6,018,481             | 6,070,333             | 6,191,740             | 6,315,575             | 6,441,887             |
| Operation and Maintenance of Plant   | 21,736,957            | 21,942,803            | 21,062,691            | 21,479,788            | 19,577,168            | 19,968,711            | 20,368,085            | 20,775,447            |
| Student Activities   | 1,998,548             | 2,095,965             | 2,076,203             | 2,133,869             | 2,047,291             | 2,088,237             | 2,130,002             | 2,172,602             |
| Transfers to Other Funds   | 1,200,000             | 1,755,072             | 850,000               | 750,000               | 864,420               | 850,000               | 850,000               | 850,000               |
|  | <b>\$ 142,197,864</b> | <b>\$ 141,065,303</b> | <b>\$ 139,502,630</b> | <b>\$ 143,306,553</b> | <b>\$ 145,362,469</b> | <b>\$ 148,238,010</b> | <b>\$ 151,185,770</b> | <b>\$ 154,192,485</b> |
| Revenues Over (Under) Expenditures   | (1,379,600)           | (1,315,015)           | (355,072)             | (2,189,979)           | 0                     | (6,850,560)           | (10,161,295)          | (13,170,085)          |
| Fund Balance, Beginning of Year  | 17,249,541            | 15,869,941            | 14,554,926            | 14,199,854            | 12,009,875            | 12,009,875            | 5,159,315             | (5,001,980)           |
| Fund Balance, End of Year  | 15,869,941            | 14,554,926            | 14,199,854            | 12,009,875            | 12,009,875            | 5,159,315             | (5,001,980)           | (18,172,065)          |

Assumptions:  
- FY21, FY22 and FY23 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)  
- FY20, FY21 and FY22 expenditures based on 2% increase each year

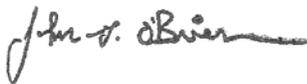
## Acknowledgments

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

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

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

Respectfully submitted,



Mr. John O'Brien  
Superintendent



Dave Jones  
Assistant Superintendent, Instructional Support

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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 2018–2019.

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



A handwritten signature in blue ink, reading 'Thomas E. Wohlleber'.

**Thomas E. Wohlleber, CSR**  
President

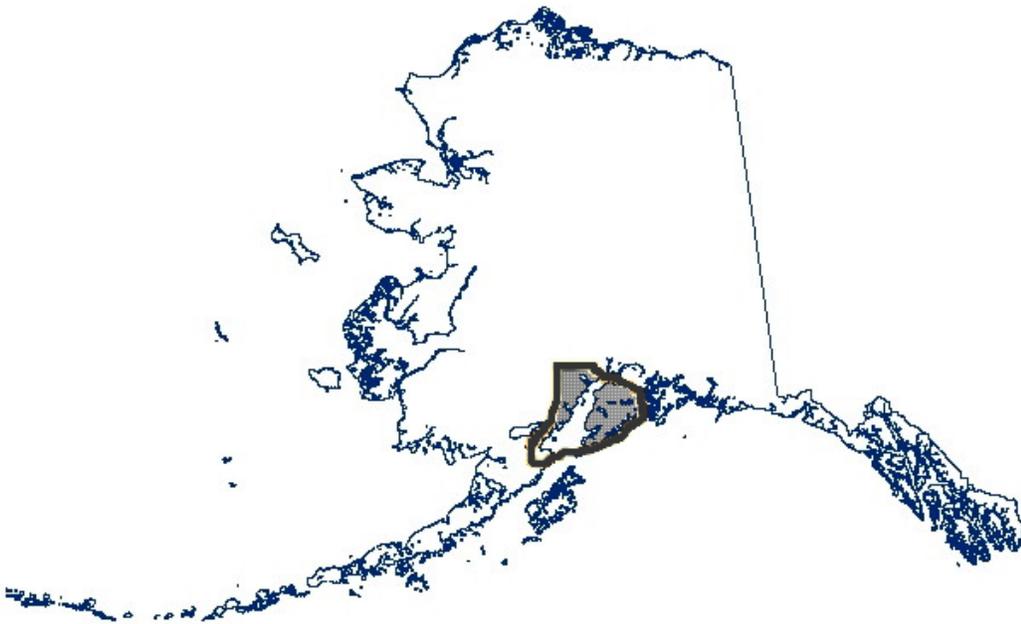
A handwritten signature in blue ink, reading 'Siobhán McMahon'.

**Siobhán McMahon, CAE**  
Chief Operating Officer

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**ORGANIZATIONAL  
SECTION**



**ORGANIZATIONAL SECTION**

# Organizational Section

## Borough and School District Relationship

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

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

### Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 43 schools; ranging in size from approximately 10 students to some with more than 500. Estimated enrollment for FY20 is 8,681 students, who live in and around in 21 communities. The District is a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as the truly remote, with some locations accessible only by plane or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12<sup>th</sup> grades. The district contains a variety of school configurations that vary by community, including PK-2, PK-5, PK-6, PK-8, PK-12, 3-6, 6-8, 7-8, 6-12 and 9-12 in 34 brick and mortar schools, 4 charter schools, 2 alternative high schools, a school in a youth facility, as well as a home-school program.

## **Major Goals and Objectives**

The budget is a reflection of the Kenai Peninsula Borough School District Board of Education's beliefs, goals, and strategies. The mission of the Kenai Peninsula Borough School District is to develop productive, responsible citizens who are prepared to be successful in a dynamic world. The School Board annually defines goals.

### **Board of Education 2019 - 2020**

Mrs. Penny Vadla, President  
Mr. John Kelly, Vice President  
Mr. Dan Castimore, Clerk  
Mr. Mike Illg, Treasurer  
Mr. Greg Madden, Member  
Ms. Debbie Cary, Member  
Ms. Lynn Hohl, Member  
Mr. Jason Tauriainen, Member  
Mr. Matt Morse, Member  
Miss Tanis Lorrington, Student Representative

## Board of Education Goals

Board goals for FY20 were set at the July 1, 2019 board planning session. Board goals for FY20 are:

- 1) Develop policies and a budget plan, which promote the guiding principles of the five-year strategic plan.
- 2) Create partnerships to foster and strengthen positive relationships, which increase student educational opportunities.
- 3) Support further improvements in the areas of positive school climate, safety and social/emotional wellbeing.

## 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  
2019-2020**

Mr. John O'Brien, Superintendent  
Mr. Dave Jones, Assistant Superintendent, Instructional Support  
Mr. John Pothast, Director of Innovative & Strategic Planning  
Mr. Clayton Holland, Director of Student Support Services  
Mr. Tim Vlasak, Director of Schools & Compliance  
Ms. Elizabeth Hayes, Director of Finance  
Mr. Kevin Lyon, Director of Planning & Operations  
Dr. Christine Ermold, Director of Professional Learning & Federal Programs  
Mr. Eric Soderquist, Director of Information Services

**School Administration and Management**

**School Administrators  
2019-2020**

|                       |                         |                       |                        |
|-----------------------|-------------------------|-----------------------|------------------------|
| Aurora Borealis       | Mr. Cody McCanna        | Nikiski North Star    | Ms. Margaret Gilman    |
| Chapman               | Mr. Conrad Woodhead     | Nikolaevsk            | Mr. Mike Sellers       |
| Connections           | Mr. Richard Bartolowits | Ninilchik             | Mr. Jeffrey Ambrosier  |
| Cooper Landing        | Mr. Douglas Hayman      | Paul Banks            | Mr. Eric Pederson      |
| Fireweed Academy      | Mr. William Hindman     | Port Graham           | Mr. Charles Crain      |
| Homer Flex            | Mr. Christopher Brown   | Razdolna              | Mr. Gregory Melvin     |
| Homer High            | Mr. Doug Waclawski      | Redoubt               | Mr. William Withrow    |
| Homer Middle          | Ms. Kari Dendurent      | River City Academy    | Ms. Dawn Edwards-Smith |
| Hope                  | Mr. Douglas Hayman      | Seward High           | Mr. Trevan Walker      |
| K- Beach Elementary   | Mr. Janae Van Slyke     | Seward Middle         | Ms. Trevan Walker      |
| Kachemak Selo         | Mr. Michael Wojciak     | Skyview Middle School | Mr. Sargeant Truesdell |
| Kaleidoscope Charter  | Ms. Dawn Grimm          | Soldotna Elementary   | Mr. Austin Stevenson   |
| Kenai Alternative     | Mr. Loren Reese         | Soldotna High         | Mr. Phillip Graham     |
| Kenai Central High    | Mr. Briana Randle       | Soldotna Montessori   | Mr. John DeVold        |
| Kenai Middle          | Mr. Vaughn Dosko        | Sterling              | Ms. Denise Kelly       |
| Marathon School       | Ms. Melissa Linton      | Susan B. English      | Mr. Jeffrey Ambrosier  |
| McNeil Canyon         | Mr. Peter Swanson       | Tebughna              | Mr. Pamala Potter      |
| Moose Pass            | Mr. Douglas Hayman      | Tustumena             | Mr. Douglas Hayman     |
| Mountain View         | Mr. Karl Kircher        | Voznesenka            | Mr. Michael Wojciak    |
| Nanwalek              | Mr. Charles Crain       | West Homer Elementary | Mr. Eric Waltenbaugh   |
| Nikiski Middle/Senior | Mr. Dan Carstens        | William H. Seward     | Mr. Alan Haskins       |

## **Budget Administration and Management**

The District uses the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund accounts for assets and liabilities and, as such, cannot be said to have a measurement focus. Agency funds do however, use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

All major revenue sources including revenues from the Kenai Peninsula Borough, the State of Alaska and the United States government are considered susceptible to accrual. Entitlements and shared revenues are considered to be susceptible to accrual and so are recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the School District.

When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

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

### **Classification of Funds and Account Groups**

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

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

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

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

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 2013.

Special Revenue Funds - These funds account for revenues from specific revenue sources including food sales, transportation, grants from the State of Alaska and United States government, and transfers from the General Fund designated to finance particular functions and activities.

Capital Projects Fund – This fund is used to account for the purchase of moveable equipment and furnishings for new and remodeled schools. All costs associated with construction, remodel work and renovation are accounted for by the Kenai Peninsula Borough. Capital spending and major projects are approved by the School Board and submitted to the Borough for consideration via yearly on-site inspections and the formation of a Capital Improvements/Major Maintenance six year plan list. Funding for the capital projects is appropriated and accounted for by the Borough.

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

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

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

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

## **Classification of Revenues and Expenditures**

The Kenai Peninsula Borough School District account components and structure meet the requirements as outlined by the *State of Alaska Department of Education and Early Development Uniform Chart of Accounts for School Districts and Account Code Descriptions*. The “State Chart of Accounts” was created to provide guidelines and instructions for coding revenues and expenditures consistently statewide and to allow for more meaningful comparison of data from district to district. The Kenai Peninsula Borough School District’s chart of accounts is located on pages 287-301.

The Kenai Peninsula Borough is the source of Local Revenues, which are appropriated each year by the Borough Assembly. The State of Alaska Department of Education and Early Development provide the formula to determine the district’s share of funding from the state and local government. The District receives about 2/3 of General Fund Revenues from the state and about 1/3 from the borough.

Expenditures are classified into several functional categories guided by the State Chart of Accounts. The required functions cover broad categories that can be further divided with optional designations. For example, the broad functional category of Instruction can have further optional functional components such as Bilingual/Bicultural Instruction, Gifted/Talented Instruction, Correspondence Study Instruction and Vocational Education Instruction.

Required functions in the General Fund are:

- Instruction
- Special Education - Instruction
- Special Education Support Services – Students
- Support Services – Students
- Support Services – Instruction
- School Administration
- School Administration Support Services
- District Administration
- Board of Education
- Office of the Superintendent
- Operations and Maintenance of Plant
- Student Activities

### **Budget Supervision and Oversight**

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

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

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

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer of \$50,000 or more requires school board approval.

The budget is revised to reflect the most accurate revenue projections available after the yearly student enrollment counts and review of actual staffing for positions are completed. At this time, expenditure accounts are also refined and balanced to the revenue projection.

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the budget transfers. Finally, the District prepares a Comprehensive Annual Financial Report (CAFR) to report the audited results of district operations for the fiscal year. For the past 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.

**Budget Process**

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

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2018 for the FY20 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 8,681 students enrolled for FY20. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2018. It is important to note that in October 2018, the district OASIS student count reported 8,680.28 students enrolled, which was under the projection for FY19 of 8,778. That decrease in FY19 brought the total loss in enrollment to over 1,696 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2018. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February, budget presentation meetings were held in the larger communities of Homer, Soldotna, Kenai and Seward.

The initial budget was approved by the School Board on April 1, 2019. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.

Implementation of the budget is effective on July 1, 2019, marking the beginning of fiscal year 2020, which will run through June 30, 2020.

**FY20 Budget Development Calendar**

| August 2018 |    |    |    |    |    |    |
|-------------|----|----|----|----|----|----|
| S           | M  | T  | W  | T  | F  | S  |
|             |    |    | 1  | 2  | 3  | 4  |
| 5           | 6  | 7  | 8  | 9  | 10 | 11 |
| 12          | 13 | 14 | 15 | 16 | 17 | 18 |
| 19          | 20 | 21 | 22 | 23 | 24 | 25 |
| 26          | 27 | 28 | 29 | 30 | 31 |    |

6th - Board Meeting

| September 2018 |    |    |    |    |    |    |
|----------------|----|----|----|----|----|----|
| S              | M  | T  | W  | T  | F  | S  |
|                |    |    |    |    |    | 1  |
| 2              | 3  | 4  | 5  | 6  | 7  | 8  |
| 9              | 10 | 11 | 12 | 13 | 14 | 15 |
| 16             | 17 | 18 | 19 | 20 | 21 | 22 |
| 23             | 24 | 25 | 26 | 27 | 28 | 29 |
| 30             |    |    |    |    |    |    |

10th - Board Meeting in Homer

| October 2018 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | T  | F  | S  |
|              | 1  | 2  | 3  | 4  | 5  | 6  |
| 7            | 8  | 9  | 10 | 11 | 12 | 13 |
| 14           | 15 | 16 | 17 | 18 | 19 | 20 |
| 21           | 22 | 23 | 24 | 25 | 26 | 27 |
| 28           | 29 | 30 | 31 |    |    |    |

- 1st - Projected Enrollment Deadline for Schools to Report to District Office
- 1st - Start of 20-Day OASIS Count
- 15th - Board Meeting
- 16th - Board Work Session
- 26th - End of 20-Day OASIS Count
- 30th - Site Council/Lync Session 6:00p.m.

| November 2018 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    |    |    | 1  | 2  | 3  |
| 4             | 5  | 6  | 7  | 8  | 9  | 10 |
| 11            | 12 | 13 | 14 | 15 | 16 | 17 |
| 18            | 19 | 20 | 21 | 22 | 23 | 24 |
| 25            | 26 | 27 | 28 | 29 | 30 |    |

- 5th - Board Meeting
- 5th - FY20 Projected Enrollment Report Due to DOEED
- 9th - FY20 Staffing Projections and Site Budget Formulations Begin
- 9th - FY19 Actual Enrollment Report Due to DOEED

| December 2018 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    |    |    |    |    | 1  |
| 2             | 3  | 4  | 5  | 6  | 7  | 8  |
| 9             | 10 | 11 | 12 | 13 | 14 | 15 |
| 16            | 17 | 18 | 19 | 20 | 21 | 22 |
| 23            | 24 | 25 | 26 | 27 | 28 | 29 |
| 30            | 31 |    |    |    |    |    |

- 3rd -14th - Senior Management Conducts Preliminary Budget Estimation
- 3rd - Enrollment Information Reported to Board
- 4th - Board Work session - FY20 Budget Discussion

| January 2019 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| S            | M  | T  | W  | T  | F  | S  |
|              |    | 1  | 2  | 3  | 4  | 5  |
| 6            | 7  | 8  | 9  | 10 | 11 | 12 |
| 13           | 14 | 15 | 16 | 17 | 18 | 19 |
| 20           | 21 | 22 | 23 | 24 | 25 | 26 |
| 27           | 28 | 29 | 30 | 31 |    |    |

- 14th - FY20 Preliminary Budget Information to Board

| February 2019 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| S             | M  | T  | W  | T  | F  | S  |
|               |    |    |    |    | 1  | 2  |
| 3             | 4  | 5  | 6  | 7  | 8  | 9  |
| 10            | 11 | 12 | 13 | 14 | 15 | 16 |
| 17            | 18 | 19 | 20 | 21 | 22 | 23 |
| 24            | 25 | 26 | 27 | 28 |    |    |

- 11th - Board Meeting
- 19th - Public Budget Forum - Homer High School 6:00p.m.
- 20th - Public Budget Forum - Soldotna High School 6:00p.m.
- 21st - Public Budget Forum - KCHS 6:00p.m.
- 26th - Public Budget Forum - Seward High School 6:00p.m.

| March 2019 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| S          | M  | T  | W  | T  | F  | S  |
|            |    |    |    |    | 1  | 2  |
| 3          | 4  | 5  | 6  | 7  | 8  | 9  |
| 10         | 11 | 12 | 13 | 14 | 15 | 16 |
| 17         | 18 | 19 | 20 | 21 | 22 | 23 |
| 24         | 25 | 26 | 27 | 28 | 29 | 30 |
| 31         |    |    |    |    |    |    |

- 4th - School Board Meeting - FY20 Budget Recommendation
- 21st - School Board Meeting

| April 2019 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| S          | M  | T  | W  | T  | F  | S  |
|            | 1  | 2  | 3  | 4  | 5  | 6  |
| 7          | 8  | 9  | 10 | 11 | 12 | 13 |
| 14         | 15 | 16 | 17 | 18 | 19 | 20 |
| 21         | 22 | 23 | 24 | 25 | 26 | 27 |
| 28         | 29 | 30 |    |    |    |    |

- 1st - School Board Meeting - Present Budget for Approval
- \*2nd - Final KPBSD Budget Information to Borough Assembly

| May 2019 |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  |
|          |    |    | 1  | 2  | 3  | 4  |
| 5        | 6  | 7  | 8  | 9  | 10 | 11 |
| 12       | 13 | 14 | 15 | 16 | 17 | 18 |
| 19       | 20 | 21 | 22 | 23 | 24 | 25 |
| 26       | 27 | 28 | 29 | 30 | 31 |    |

- 6th - School Board Meeting - in Seward
- \*7th - Ordinance Introduced at Borough Assembly (possible date)
- \*21st - Borough Assembly Resolution (possible date)

| June 2019 |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| S         | M  | T  | W  | T  | F  | S  |
|           |    |    |    |    |    | 1  |
| 2         | 3  | 4  | 5  | 6  | 7  | 8  |
| 9         | 10 | 11 | 12 | 13 | 14 | 15 |
| 16        | 17 | 18 | 19 | 20 | 21 | 22 |
| 23        | 24 | 25 | 26 | 27 | 28 | 29 |
| 30        |    |    |    |    |    |    |

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

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

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

**Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; finances and buildings.** (c) Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

**Revenue Budget**

The revenue budget of \$145,362,469 based on the enrollment projection of 8,681 students. State funding through the foundation formula for FY20 remains at the FY17 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$52,512,091 for FY20. A portion of the local effort is provided as In-Kind Services and this portion is budgeted at \$11,048,424.

In FY20, the BSA remained at the FY17 level of \$5,930, additional funding was provided outside of the BSA, as a one-time amount of \$2,100,012 based on the district's average daily membership (ADM).

Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase.

The District hopes to receive continued legislative assistance through "on-behalf" payments made directly to the Division of Retirement on behalf of the District to cover part of the District's Teachers' Retirement System (TRS) and Public Employees' Retirement System (PERS) unfunded liability. However, this assistance is awarded annually; there is concern about the State's long term ability to continue this assistance.

## **Expenditure Budget**

The expenditure budget of \$145,362,469 is based on the enrollment projection of 8,681 students and other consideration noted below.

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

The FY20 budget was developed based on the following significant elements:

- Collective bargaining began in January 2018 and agreements expired June 30, 2018. As of July 1, 2019 collective bargaining is continuing. This budget was developed based on "Status Quo" with no changes to salaries, benefits and healthcare from prior agreements.
- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Increase in Highs School PTR +5 for a reduction of 15 FTE Certificated Teachers.
- Reductions in extra-curricular travel, extra-curricular safety equipment, school supply budgets and curriculum were made, these reductions totaled \$332,384.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY20 Budget reflects employer-paid amount per covered employee of \$26,790 for those employees on the Traditional Health plan and \$20,935 for employees on the High Deductible Health Plan. Because of high claims experience and negotiations, we may need to revise the amount per covered employee. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.

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# 2019-2020 Organizational Chart



## Kenai Peninsula Borough School District

Education Stakeholders  
(Students, Parents, Community Members, Businesses)

Board of Education

Superintendent

Assistant Superintendent  
Instruction

Directors

Elementary and  
Secondary  
Education

Pupil Services

Federal Programs/  
K-12 Schools/  
Assessment

Human Resources/  
Professional  
Development

Curriculum  
Student Activities

Program Supervisors  
Intervention/Pre-K  
Coordinator  
Itinerant Specialists

Supervisors/  
Managers  
1) Title 1 Liaison  
2) Native Education

Communications  
Liaison

Assistant Superintendent  
Instructional Support

Directors

Information  
Services

Planning and  
Operations

Finance

Supervisors/  
Managersg  
1) Student Nutrition  
2) Transportation  
3) Warehouse

Purchasing

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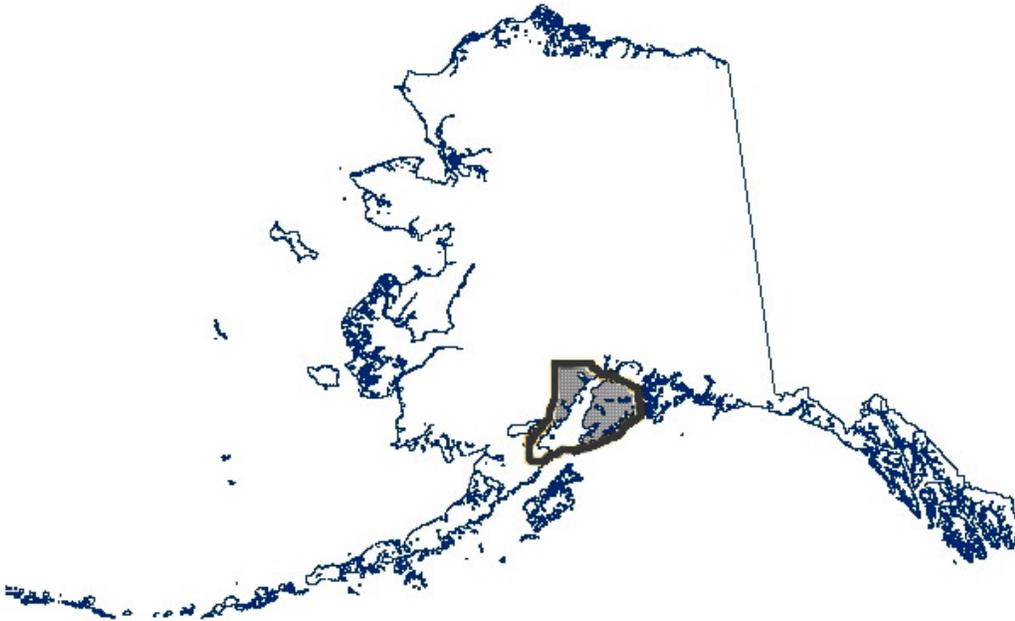
## The Kenai Peninsula Borough School District Map



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

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**



**FINANCIAL SECTION**

**FINANCIAL  
SECTION**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 – 2020 Budget**

**Classification of Funds and Account Groups**

The Kenai Peninsula Borough School District account components and structure meet the requirements as outlined by the *State of Alaska Department of Education Uniform Chart of Accounts for School Districts and Account Code Descriptions*.

Fund Accounting

The accounts are organized on the basis of funds and account groups. A fund is considered a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures for transactions related to certain district functions or activities.

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

Governmental Funds - Governmental funds consist of the following fund types:

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

Special Revenue Funds - These funds account for revenues from specific revenue sources including food sales, grants from the State of Alaska and United States government, and transfers from the General Fund which are designated to finance particular functions and activities.

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

Internal Service Fund – These funds account for the assets needed to pay for accrued employee compensated leave and the self-funded health care plan.

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

Student Activity Fund - The Student Activity Fund accounts for each Kenai Peninsula Borough school's individual activity account that sponsors student activities within the school such as athletics and student clubs.

## **Relationship with Kenai Peninsula Borough**

The Kenai Peninsula Borough School District is a component unit of the Kenai Peninsula Borough. Pursuant to Alaska Statute 14.12.020(c), the Kenai Peninsula Borough Assembly provides the portion of revenue which must be raised from local sources to maintain and operate the School District. Alaska Statute 14.14.060 states that a Borough can establish a centralized treasury and is responsible for major rehabilitation, all construction and major repair of school buildings. The Kenai Peninsula Borough provides for new construction, debt service, centralized treasury, building maintenance, and the cost of property, liability, and fire insurance for school facilities.

Therefore, such physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings and insurance for buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. Additional information about Capital spending and major projects can be found on page 286. The maintenance of buildings and insurance of buildings is also required by the State of Alaska to be shown in the School District report as "in-kind revenue and expenditures." These amounts are shown in the General Fund budget.

## **General Fund Revenues and Expenditures**

### **Revenue Budget**

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

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

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

Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase.

The District hopes to receive continued legislative assistance through "on-behalf" payments made directly to the Division of Retirement on behalf of the District to cover part of the District's Teachers' Retirement System (TRS) and Public Employees' Retirement System (PERS) unfunded liability. However, this assistance is awarded annually; there is concern about the State's long term ability to continue this assistance.

## Expenditure Budget

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

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

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

- Collective bargaining began in January 2018 and agreements expired June 30, 2018. This budget was developed based on "Status Quo" with no changes to salaries, benefits and healthcare from prior agreements.
- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Reductions at District Office include 1.00 FTE Purchasing supervisor, and 1.00 Arts specialist for a total reduction of \$235,519.
- Additional reductions in travel, extra-curricular and supply budgets were made, these reductions totaled \$287,268.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY19 Budget reflects employer-paid amount per covered employee of \$22,870. Because of high claims experience at the end of FY18, we may need to revise the amount per covered employee again. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 17% of the budget and 21% of the total salary and benefit amount.
- Schools are staffed based on staffing formulas that fit their size and configuration.

## **Fund Balance**

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

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

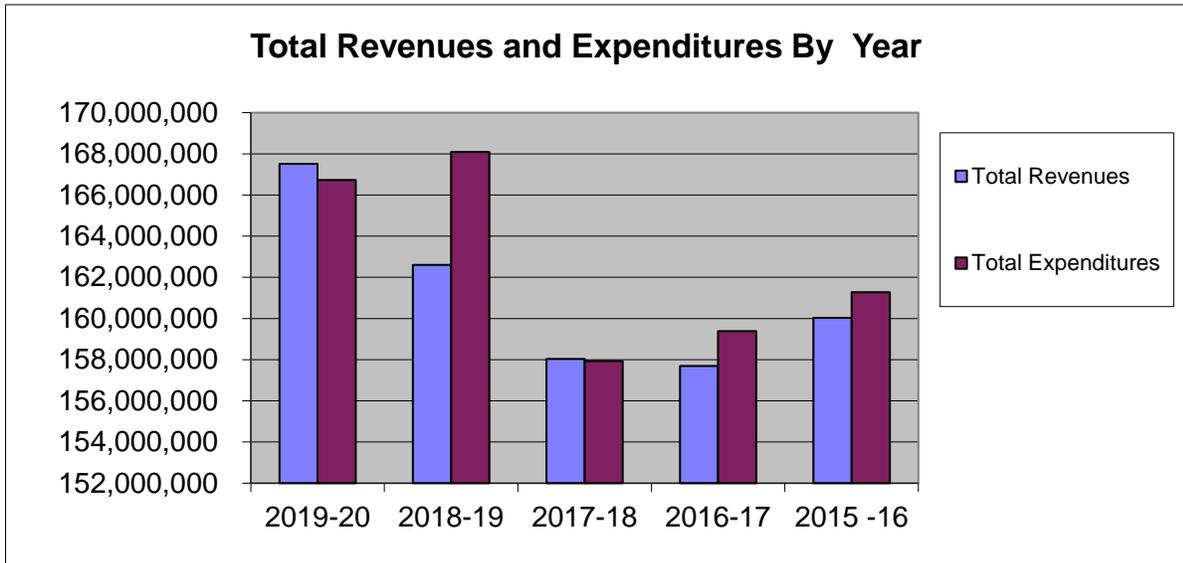
**Combined Budget Of Revenues Expenditures And  
Changes In Fund Balance  
Governmental Fund Types  
Fiscal Year 2019-20  
With Comparative Totals for Prior Years**

|  | General              | Special Revenue     | Budget 2019-20       | Budget 2018-19       | Actual 2017-18       | Actual 2016-17       | Actual 2015-16       |
|--|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues:</b>   |                      |                     |                      |                      |                      |                      |                      |
| Intergovernmental - Local                                | \$ 52,512,091        | \$ -                | \$ 52,512,091        | \$ 49,738,432        | \$ 49,738,432        | \$ 48,241,600        | \$ 48,458,870        |
| Intergovernmental - State                                | 91,445,378           | 8,198,858           | 99,644,236           | 98,328,031           | 96,573,730           | 98,172,807           | 99,348,792           |
| Intergovernmental - Federal                              | 225,000              | 12,205,908          | 12,430,908           | 12,366,487           | 9,568,243            | 9,465,344            | 9,425,833            |
| Food sales   | -                    | 675,000             | 675,000              | 635,000              | 659,307              | 609,409              | 648,542              |
| E-Rate   | 700,000              | -                   | 700,000              | 700,000              | 719,477              | 751,344              | 1,088,548            |
| Interest   | 300,000              | -                   | 300,000              | 300,000              | 193,053              | 83,033               | 623,325              |
| Corporate Grants and User fees                           |                      | 134,418             | 134,418              | 266,873              | 325,484              | 154,144              | -                    |
| Other revenues   | 180,000              | 75,000              | 255,000              | 266,003              | 260,426              | 217,447              | 442,422              |
| <b>Total Revenues</b>                                    | <b>145,362,469</b>   | <b>21,289,184</b>   | <b>166,651,653</b>   | <b>162,600,826</b>   | <b>158,038,152</b>   | <b>157,695,128</b>   | <b>160,036,332</b>   |
| <b>Other financing sources:</b>                          |                      |                     |                      |                      |                      |                      |                      |
| Operating transfers in                                   | -                    | 864,420             | 864,420              | 200,000              | 850,000              | 1,755,072            | 1,200,000            |
| <b>Total other financing sources:</b>                    | <b>-</b>             | <b>864,420</b>      | <b>864,420</b>       | <b>200,000</b>       | <b>850,000</b>       | <b>1,755,072</b>     | <b>1,200,000</b>     |
| <b>Total Revenues and Other Financing Sources</b>        | <b>145,362,469</b>   | <b>22,153,604</b>   | <b>167,516,073</b>   | <b>162,800,826</b>   | <b>158,888,152</b>   | <b>159,450,200</b>   | <b>161,236,332</b>   |
| <b>Expenditures:</b>                                     |                      |                     |                      |                      |                      |                      |                      |
| Instruction  | 68,271,896           | 6,743,177           | 75,015,073           | 73,321,993           | 67,451,193           | 67,655,239           | 68,954,021           |
| Special Education - Instruction                          | 21,531,297           | 2,995,465           | 24,526,762           | 24,851,201           | 22,952,720           | 23,003,405           | 22,477,371           |
| Special Education Support Services - Student             | 5,747,858            | -                   | 5,747,858            | 6,060,195            | 5,777,098            | 5,632,111            | 5,523,880            |
| Support Services - Student                               | 4,893,212            | -                   | 4,893,212            | 4,988,348            | 4,730,603            | 4,685,498            | 4,829,934            |
| Support Services - Instruction                           | 3,742,292            | 27,323              | 3,769,615            | 3,870,551            | 3,023,218            | 2,946,477            | 3,355,331            |
| School Administration                                    | 6,383,500            | -                   | 6,383,500            | 6,343,315            | 6,364,237            | 6,102,965            | 6,319,716            |
| School Administration Support Services                   | 5,082,805            | -                   | 5,082,805            | 5,100,671            | 5,183,575            | 5,366,431            | 5,648,777            |
| District Administration                                  | 1,150,397            | -                   | 1,150,397            | 1,354,158            | 1,290,042            | 1,246,047            | 1,266,201            |
| District Administration Support Services                 | 6,070,333            | 367,789             | 6,438,122            | 6,374,627            | 6,146,640            | 6,091,360            | 6,367,538            |
| Operations Maintenance of plant                          | 19,577,168           | -                   | 19,577,168           | 21,541,293           | 21,174,774           | 22,230,492           | 22,221,887           |
| Student Activities                                       | 2,047,291            | 1,500               | 2,048,791            | 2,158,770            | 2,139,986            | 2,208,189            | 2,048,424            |
| Community services                                       |                      | 35,000              | 35,000               | 44,500               | 9,642                | 21,330               | 39,961               |
| Student Transportation                                   |                      | 8,015,208           | 8,015,208            | 7,687,626            | 7,747,867            | 8,182,675            | 7,994,914            |
| Food Service   |                      | 4,043,142           | 4,043,142            | 4,393,418            | 3,936,325            | 4,017,147            | 4,226,123            |
| <b>Total Expenditures</b>                                | <b>144,498,049</b>   | <b>22,228,604</b>   | <b>166,726,653</b>   | <b>168,090,666</b>   | <b>157,927,920</b>   | <b>159,389,366</b>   | <b>161,274,078</b>   |
| <b>Other Financing Uses:</b>                             |                      |                     |                      |                      |                      |                      |                      |
| Operating transfers out                                  | 864,420              | -                   | 864,420              | -                    | 850,000              | 1,755,072            | 1,200,000            |
| <b>Total Expenditures and Other Financing Uses</b>       | <b>145,362,469</b>   | <b>22,228,604</b>   | <b>167,591,073</b>   | <b>168,090,666</b>   | <b>158,777,920</b>   | <b>161,144,438</b>   | <b>162,474,078</b>   |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> | <b>-</b>             | <b>(75,000)</b>     | <b>(75,000)</b>      | <b>(5,289,840)</b>   | <b>110,232</b>       | <b>(1,694,238)</b>   | <b>(1,237,746)</b>   |
| <b>Fund Balances, Beginning of Year</b>                  | <b>12,009,875</b>    | <b>2,743,728</b>    | <b>14,753,603</b>    | <b>20,043,443</b>    | <b>19,933,212</b>    | <b>21,627,450</b>    | <b>22,865,196</b>    |
| <b>Fund Balances, End of Year</b>                        | <b>\$ 12,009,875</b> | <b>\$ 2,668,728</b> | <b>\$ 14,678,603</b> | <b>\$ 14,753,603</b> | <b>\$ 20,043,444</b> | <b>\$ 19,933,212</b> | <b>\$ 21,627,450</b> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2019 - 2020 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



# **GENERAL FUND**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

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

**General Fund**

**Fiscal Year 2019-20**

**With Comparative Totals for Prior Years**

|   | <u>Budget<br/>2019-20</u> | <u>Budget<br/>2018-19</u> | <u>Actual<br/>2017-18</u> | <u>Actual<br/>2016-17</u> | <u>Actual<br/>2015-16</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenues:</b>  |                           |                           |                           |                           |                           |
| Intergovernmental - Local   | \$ 52,512,091             | \$ 49,738,432             | \$ 49,738,432             | \$ 48,238,432             | \$ 48,238,432             |
| Intergovernmental - State   | 91,445,378                | 89,973,142                | 88,001,771                | 90,233,541                | 90,440,989                |
| Intergovernmental - Federal   | 225,000                   | 225,000                   | 298,727                   | 250,781                   | 287,646                   |
| E-Rate  | 700,000                   | 700,000                   | 719,477                   | 751,344                   | 1,088,548                 |
| Earnings on Investments   | 300,000                   | 300,000                   | 193,053                   | 83,033                    | 623,325                   |
| Other Revenues  | <u>180,000</u>            | <u>180,000</u>            | <u>196,098</u>            | <u>193,157</u>            | <u>139,324</u>            |
| <b>Total Revenues</b>   | <u>145,362,469</u>        | <u>141,116,574</u>        | <u>139,147,558</u>        | <u>139,750,288</u>        | <u>140,818,264</u>        |
| <b>Expenditures by Function:</b>  |                           |                           |                           |                           |                           |
| Instruction   | 68,271,896                | 64,105,623                | 62,615,102                | 63,321,865                | 64,270,148                |
| Special Education - Instruction   | 21,531,297                | 21,524,210                | 20,962,197                | 20,397,333                | 20,210,405                |
| Special Education Support Services - Student  | 5,747,858                 | 6,060,195                 | 5,777,098                 | 5,632,111                 | 5,523,880                 |
| Support Services - Student  | 4,893,212                 | 4,765,820                 | 4,517,746                 | 4,481,777                 | 4,593,706                 |
| Support Services - Instruction  | 3,742,292                 | 3,679,291                 | 2,953,227                 | 2,894,528                 | 3,309,975                 |
| School Administration   | 6,383,500                 | 6,343,315                 | 6,354,513                 | 6,095,433                 | 6,318,127                 |
| School Administration Support Services  | 5,082,805                 | 5,091,803                 | 5,173,092                 | 5,341,910                 | 5,625,356                 |
| District Administration   | 1,150,397                 | 1,354,158                 | 1,290,042                 | 1,246,047                 | 1,266,201                 |
| District Administration Support Services  | 6,070,333                 | 6,018,481                 | 5,870,719                 | 5,860,459                 | 6,144,561                 |
| Operations and Maintenance of plant   | 19,577,168                | 21,479,788                | 21,062,691                | 21,942,803                | 21,736,957                |
| Student Activities  | <u>2,047,291</u>          | <u>2,133,869</u>          | <u>2,076,203</u>          | <u>2,095,965</u>          | <u>1,998,548</u>          |
| <b>Total Expenditures</b>   | <u>144,498,049</u>        | <u>142,556,553</u>        | <u>138,652,630</u>        | <u>139,310,231</u>        | <u>140,997,864</u>        |
| <b>Other Financing Uses:</b>  |                           |                           |                           |                           |                           |
| Operating transfers out   | <u>864,420</u>            | <u>750,000</u>            | <u>850,000</u>            | <u>1,755,072</u>          | <u>1,200,000</u>          |
| <b>Total Expenditures and<br/>Other Financing Uses</b>  | <u>145,362,469</u>        | <u>143,306,553</u>        | <u>139,502,630</u>        | <u>141,065,303</u>        | <u>142,197,864</u>        |
| <b>Excess (Deficiency) of Revenues and<br/>Other Financing Sources Over<br/>Expenditures and Other Financing Uses</b> | <u>-</u>                  | <u>(2,189,979)</u>        | <u>(355,072)</u>          | <u>(1,315,015)</u>        | <u>(1,379,600)</u>        |
| <b>Fund Balances, Beginning of Year</b>   | <u>12,009,875</u>         | <u>14,199,854</u>         | <u>14,554,926</u>         | <u>15,869,941</u>         | <u>17,249,541</u>         |
| <b>Fund Balances, End of Year</b>   | <u>\$ 12,009,875</u>      | <u>\$ 12,009,875</u>      | <u>\$ 14,199,854</u>      | <u>\$ 14,554,926</u>      | <u>\$ 15,869,941</u>      |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

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

**General Fund**

**Fiscal Year 2019-20**

**With Comparative Totals for Prior Years**

|   | <u>Budget<br/>2019-20</u> | <u>Budget<br/>2018-19</u> | <u>Actual<br/>2017-18</u> | <u>Actual<br/>2016-17</u> | <u>Actual<br/>2015-16</u> |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenues:</b>  |                           |                           |                           |                           |                           |
| Intergovernmental - Local   | \$ 52,512,091             | \$ 49,738,432             | \$ 49,738,432             | \$ 48,238,432             | \$ 48,238,432             |
| Intergovernmental - State   | 91,445,378                | 89,973,142                | 88,001,771                | 90,233,541                | 90,440,989                |
| Intergovernmental - Federal   | 225,000                   | 225,000                   | 298,727                   | 250,781                   | 287,646                   |
| E-Rate  | 700,000                   | 700,000                   | 719,477                   | 751,344                   | 1,088,548                 |
| Earnings on Investments   | 300,000                   | 300,000                   | 193,052                   | 83,033                    | 623,325                   |
| Other Revenues  | 180,000                   | 180,000                   | 196,098                   | 193,157                   | 139,324                   |
| <b>Total Revenues</b>   | <u>145,362,469</u>        | <u>141,116,574</u>        | <u>139,147,557</u>        | <u>139,750,288</u>        | <u>140,818,264</u>        |
| <b>Expenditures by Object:</b>  |                           |                           |                           |                           |                           |
| Certificated Salaries   | 49,428,346                | 50,685,416                | 50,573,605                | 49,835,789                | 50,570,601                |
| Non-Certificated Salaries   | 17,748,510                | 18,485,320                | 18,396,213                | 18,775,791                | 18,840,247                |
| Employee Benefits   | 46,507,254                | 44,928,292                | 43,618,321                | 44,866,693                | 45,536,308                |
| Professional and Technical Services   | 1,459,608                 | 2,649,484                 | 2,371,761                 | 2,194,185                 | 1,286,496                 |
| Staff Travel  | 599,695                   | 639,300                   | 554,168                   | 601,858                   | 724,166                   |
| Student Travel  | 161,050                   | 251,342                   | 318,566                   | 277,931                   | 300,956                   |
| Utility Services  | 1,536,521                 | 1,617,209                 | 1,432,035                 | 1,503,482                 | 1,548,838                 |
| Energy Services   | 5,341,465                 | 5,729,230                 | 5,687,366                 | 5,685,318                 | 5,371,584                 |
| Other Purchased Services  | 9,428,876                 | 11,243,832                | 10,693,420                | 10,611,643                | 10,582,656                |
| Supplies, Materials, and Media  | 3,823,938                 | 4,256,077                 | 3,524,126                 | 3,422,377                 | 3,962,756                 |
| Other Expenses  | 7,387,584                 | 824,155                   | 70,704                    | 22,149                    | 88,646                    |
| Equipment   | 1,075,202                 | 1,246,896                 | 1,412,344                 | 1,513,015                 | 2,184,610                 |
| <b>Total Expenditures</b>   | <u>144,498,049</u>        | <u>142,556,553</u>        | <u>138,652,629</u>        | <u>139,310,231</u>        | <u>140,997,864</u>        |
| <b>Other Financing Uses:</b>  |                           |                           |                           |                           |                           |
| Operating transfers out   | 864,420                   | 750,000                   | 850,000                   | 1,755,072                 | 1,200,000                 |
| <b>Total Expenditures and<br/>Other Financing Uses</b>  | <u>145,362,469</u>        | <u>143,306,553</u>        | <u>139,502,629</u>        | <u>141,065,303</u>        | <u>142,197,864</u>        |
| <b>Excess (Deficiency) of Revenues and<br/>Other Financing Sources Over<br/>Expenditures and Other Financing Uses</b> | <u>-</u>                  | <u>(2,189,979)</u>        | <u>(355,072)</u>          | <u>(1,315,015)</u>        | <u>(1,379,600)</u>        |
| <b>Fund Balances, Beginning of Year</b>   | <u>\$ 12,009,875</u>      | <u>\$ 14,199,854</u>      | <u>\$ 14,554,926</u>      | <u>\$ 15,869,941</u>      | <u>17,249,541</u>         |
| <b>Fund Balances, End of Year</b>   | <u>\$ 12,009,875</u>      | <u>\$ 12,009,875</u>      | <u>\$ 14,199,854</u>      | <u>\$ 14,554,926</u>      | <u>\$ 15,869,941</u>      |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2019 - 2020  
General Fund Revenue**

| 2015-16<br>Actual  | 2016-17<br>Actual  | 2017-18<br>Actual  | Revenue Source                    | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget  | Change           | % of<br>Chg |
|--------------------|--------------------|--------------------|-----------------------------------|-------------------------------|------------------------------|--------------------|------------------|-------------|
| \$ 10,329,871      | \$ 10,655,015      | \$ 10,854,635      | Borough In-Kind                   | \$ 10,854,635                 | \$ 10,854,635                | \$ 11,048,424      | \$ 193,789       | 2           |
| 37,908,561         | 37,583,417         | 38,883,797         | Borough Appropriation             | 38,883,797                    | 38,883,797                   | 41,463,667         | 2,579,870        | 7           |
| 623,325            | 83,033             | 193,052            | Earnings on Investments           | 300,000                       | 300,000                      | 300,000            | -                | -           |
| 1,088,548          | 751,344            | 719,477            | E-Rate                            | 700,000                       | 700,000                      | 700,000            | -                | -           |
| 28,750             | 24,700             | 23,650             | Rentals                           | 30,000                        | 30,000                       | 30,000             | -                | -           |
| 110,574            | 168,457            | 172,448            | Other Revenues                    | 150,000                       | 150,000                      | 150,000            | -                | -           |
| <u>50,089,629</u>  | <u>49,265,966</u>  | <u>50,847,059</u>  | <b>Total Local Revenue</b>        | <u>50,918,432</u>             | <u>50,918,432</u>            | <u>53,692,091</u>  | <u>2,773,659</u> | <b>5</b>    |
| 80,288,271         | 81,308,106         | 79,312,743         | Foundation Program                | 80,839,442                    | 79,012,730                   | 79,009,719         | (3,011)          | (0)         |
| 1,307,280          | 1,035,088          | 737,438            | PERS On-Behalf Payment            | 1,030,173                     | 1,030,173                    | 1,186,234          | 156,061          | 15          |
| 8,560,061          | 7,603,279          | 7,664,800          | TRS On-Behalf Payment             | 8,244,717                     | 8,244,717                    | 8,862,055          | 617,338          | 7           |
| 285,377            | 287,068            | 286,790            | Quality Schools                   | 287,724                       | 286,624                      | 287,358            | 734              | 0           |
| -                  | -                  | -                  | Other State Revenue               | -                             | 1,398,898                    | 2,100,012          | 701,114          | -           |
| <u>90,440,989</u>  | <u>90,233,541</u>  | <u>88,001,771</u>  | <b>Total State Revenue</b>        | <u>90,402,056</u>             | <u>89,973,142</u>            | <u>91,445,378</u>  | <u>1,472,236</u> | <b>2</b>    |
| <u>287,646</u>     | <u>250,781</u>     | <u>298,727</u>     | Medicaid                          | <u>225,000</u>                | <u>225,000</u>               | <u>225,000</u>     | <u>-</u>         | <u>-</u>    |
| <u>287,646</u>     | <u>250,781</u>     | <u>298,727</u>     | <b>Total Federal Revenue</b>      | <u>225,000</u>                | <u>225,000</u>               | <u>225,000</u>     | <u>-</u>         | <u>-</u>    |
| <u>140,818,264</u> | <u>139,750,288</u> | <u>139,147,557</u> | <b>Total General Fund Revenue</b> | <u>141,545,488</u>            | <u>141,116,574</u>           | <u>145,362,469</u> | <u>4,245,895</u> | <b>3</b>    |

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

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

| Actual Expenditures 2015-16 | Actual Expenditures 2016-17 | Actual Expenditures 2017-18 | Current Appropriation 2018-19 | Object | Description                           | Recommended 2019-20   | Difference Between 2017-18 and 2019-20 | PCT +/-     |
|-----------------------------|-----------------------------|-----------------------------|-------------------------------|--------|---------------------------------------|-----------------------|--|-------------|
|                             |                             |                             |                               |        |                                       |                       | Revised 2016-17 +/-                    |             |
| \$ 140,750                  | \$ 145,725                  | \$ 155,000                  | \$ 158,500                    | 3110   | Superintendent                        | \$ 179,696            | 21,196                                 | 13.37       |
| 132,500                     | 138,040                     | 142,354                     | 144,489                       | 3120   | Assistant Superintendent - Certified  | -                     | (144,489)                              | (100.00)    |
| 4,069,804                   | 3,956,837                   | 4,150,922                   | 4,074,683                     | 3130   | Principal/Assistant Principal         | 4,057,156             | (17,527)                               | (0.43)      |
| 914,021                     | 812,462                     | 830,225                     | 832,252                       | 3140   | Director/Coordinator - Certified      | 913,610               | 81,358                                 | 9.78        |
| 39,903,220                  | 39,485,403                  | 39,817,146                  | 39,836,015                    | 3150   | Teachers                              | 38,574,780            | (1,261,235)                            | (3.17)      |
| 544,698                     | 607,073                     | 630,511                     | 655,622                       | 3161   | Extra-Duty Compensation Certified     | 763,102               | 107,480                                | 16.39       |
| 115,191                     | 93,569                      | 126,617                     | 170,483                       | 3162   | Emolument                             | 55,443                | (115,040)                              | (67.48)     |
| 1,850                       | 4,750                       | 1,575                       | 3,325                         | 3163   | Prep Time                             | -                     | (3,325)                                | (100.00)    |
| 467,231                     | 447,454                     | 462,500                     | 413,651                       | 3171   | Substitute Certified w/Certificate    | 550,538               | 136,887                                | 33.09       |
| 71,953                      | 149,127                     | 65,747                      | 74,049                        | 3172   | Temporary Certified w/Certificate     | 2,500                 | (71,549)                               | (96.62)     |
| 401,716                     | 386,917                     | 349,936                     | 395,914                       | 3173   | Long Term Substitute - Certified      | 175,140               | (220,774)                              | (55.76)     |
| 3,579,871                   | 3,394,229                   | 3,632,070                   | 3,671,029                     | 3180   | Specialists - Certified               | 3,919,431             | 248,402                                | 6.77        |
| 227,795                     | 214,204                     | 209,002                     | 255,404                       | 3190   | Leave - Certified                     | 236,950               | (18,454)                               | (7.23)      |
| 136,750                     | 146,354                     | 148,489                     | 150,656                       | 3211   | Assistant Superintendent - Support    | 150,656               | -                                      | -           |
| 535,489                     | 441,582                     | 411,926                     | 426,569                       | 3212   | Director/Coordinator Support          | 464,363               | 37,794                                 | 8.86        |
| 1,224,503                   | 1,309,387                   | 1,176,246                   | 1,178,497                     | 3220   | Specialist - Nurse                    | 1,197,843             | 19,346                                 | 1.64        |
| 5,772,405                   | 5,739,489                   | 5,799,911                   | 5,958,366                     | 3230   | Tutors/Aides                          | 5,611,198             | (347,168)                              | (5.83)      |
| 6,215,334                   | 6,014,521                   | 6,023,707                   | 5,988,796                     | 3240   | Support Staff                         | 6,037,059             | 48,263                                 | 0.81        |
| 3,184,853                   | 3,232,619                   | 2,938,482                   | 2,961,593                     | 3250   | Maintenance/Custodians                | 3,054,088             | 92,495                                 | 3.12        |
| 3,649                       | 2,374                       | 4,817                       | -                             | 3272   | Activity Bus Driver                   | -                     | -                                      | -           |
| 357,000                     | 312,643                     | 301,582                     | 274,385                       | 3291   | Substitute - Support                  | 379,793               | 105,408                                | 38.42       |
| 436,111                     | 482,136                     | 418,132                     | 433,407                       | 3292   | Extra-Duty Compensation Support       | 330,077               | (103,330)                              | (23.84)     |
| 29,609                      | 81,983                      | 23,116                      | 46,012                        | 3293   | Long Term Substitute - Support        | 5,000                 | (41,012)                               | (89.13)     |
| 166,284                     | 187,763                     | 311,701                     | 396,078                       | 3294   | Temporary Salaries - Support          | 139,168               | (256,910)                              | (64.86)     |
| 62,785                      | 101,508                     | 126,737                     | 94,380                        | 3295   | Overtime - Support                    | 40,180                | (54,200)                               | (57.43)     |
| 504,021                     | 522,094                     | 493,392                     | 526,581                       | 3296   | Substitute Certified w/o Certificate  | 289,085               | (237,496)                              | (45.10)     |
| 211,455                     | 201,338                     | 217,976                     | 50,000                        | 3300   | Leave - Support                       | 50,000                | -                                      | -           |
| 22,434,335                  | 22,930,067                  | 21,952,489                  | 22,157,902                    | 3511   | Health Care Costs                     | 23,154,844            | 996,942                                | 4.50        |
| 113,312                     | 112,036                     | 114,061                     | 109,319                       | 3512   | Life Insurance                        | 98,408                | (10,911)                               | (9.98)      |
| 49,408                      | 56,298                      | 57,698                      | 98,122                        | 3520   | Unemployment Insurance                | 98,412                | 290                                    | 0.30        |
| 669,382                     | 666,792                     | 673,791                     | 715,016                       | 3541   | FICA Medicare (TRS)                   | 699,777               | (15,239)                               | (2.13)      |
| 1,436,073                   | 1,397,794                   | 1,353,236                   | 1,415,352                     | 3542   | FICA Contribution                     | 1,422,736             | 7,384                                  | 0.52        |
| 6,187,965                   | 6,111,975                   | 6,177,928                   | 6,250,471                     | 3550   | TRS Retirement                        | 6,069,037             | (181,434)                              | (2.90)      |
| 8,560,061                   | 7,603,279                   | 7,664,800                   | 8,244,717                     | 3559   | TRS On-Behalf                         | 8,862,055             | 617,338                                | 7.49        |
| 3,804,969                   | 3,751,884                   | 3,692,684                   | 3,705,362                     | 3560   | PERS Retirement                       | 3,664,114             | (41,248)                               | (1.11)      |
| 1,307,281                   | 1,035,089                   | 737,438                     | 1,030,173                     | 3569   | PERS On-Behalf                        | 1,186,234             | 156,061                                | 15.15       |
| 973,522                     | 1,201,479                   | 1,194,195                   | 1,201,858                     | 3631   | Worker's Compensation                 | 1,251,637             | 49,779                                 | 4.14        |
| 1,041,480                   | 2,038,130                   | 2,236,080                   | 2,428,766                     | 4100   | Professional-Technical Service        | 1,259,918             | (1,168,848)                            | (48.13)     |
| 62,561                      | 58,384                      | 63,743                      | 93,000                        | 4121   | In Kind Professional -Technical Audit | 95,790                | 2,790                                  | 3.00        |
| 179,540                     | 95,547                      | 69,203                      | 124,843                       | 4140   | Professional-Technical Legal          | 100,000               | (24,843)                               | (19.90)     |
| 3,005                       | 2,125                       | 2,735                       | 2,875                         | 4150   | Professional -Technical Medical       | 3,900                 | 1,025                                  | 35.65       |
| 95,091                      | 66,415                      | 58,738                      | 70,541                        | 4201   | Travel - Meals                        | 74,205                | 3,664                                  | 5.19        |
| 221,748                     | 183,621                     | 193,963                     | 223,343                       | 4202   | Travel - Mileage                      | 209,364               | (13,979)                               | (6.26)      |
| 407,327                     | 351,822                     | 301,467                     | 345,416                       | 4203   | Travel - Other                        | 316,126               | (29,290)                               | (8.48)      |
| 300,956                     | 277,931                     | 318,567                     | 251,342                       | 4250   | Student Travel                        | 161,050               | (90,292)                               | (35.92)     |
| 267,000                     | 281,834                     | 271,083                     | 293,895                       | 4310   | Water And Sewage                      | 262,710               | (31,185)                               | (10.61)     |
| 145,416                     | 141,385                     | 147,766                     | 152,641                       | 4320   | Garbage                               | 137,788               | (14,853)                               | (9.73)      |
| 47,793                      | 37,186                      | 39,139                      | 44,961                        | 4331   | Postage                               | 44,900                | (61)                                   | (0.14)      |
| 1,088,629                   | 1,043,075                   | 895,170                     | 1,035,812                     | 4332   | Telephone                             | 1,001,123             | (34,689)                               | (3.35)      |
| 85,200                      | 84,002                      | 78,877                      | 89,900                        | 4350   | In Kind Utilities                     | 90,000                | 100                                    | 0.11        |
| 3,846,152                   | 3,869,789                   | 3,827,931                   | 3,955,676                     | 4360   | Electricity                           | 3,720,520             | (235,156)                              | (5.94)      |
| 1,115,105                   | 1,370,516                   | 1,432,540                   | 1,311,916                     | 4370   | Natural/Bottled Gas                   | 1,228,309             | (83,607)                               | (6.37)      |
| 325,127                     | 361,010                     | 426,895                     | 461,638                       | 4380   | Fuel For Heating                      | 392,636               | (69,002)                               | (14.95)     |
| 17,884                      | 12,444                      | 22,246                      | 21,276                        | 4401   | Freight Costs                         | 10,850                | (10,426)                               | (49.00)     |
| 431,976                     | 365,856                     | 548,676                     | 413,243                       | 4402   | Purchased Service                     | (404,205)             | (817,448)                              | (197.81)    |
| 112,608                     | 114,352                     | 116,630                     | 120,393                       | 4403   | In Kind Custodial                     | 119,209               | (1,184)                                | (0.98)      |
| 7,509,321                   | 7,822,761                   | 7,511,402                   | 7,929,758                     | 4404   | In Kind Maintenance                   | 7,773,247             | (156,511)                              | (1.97)      |
| 132,429                     | 101,253                     | 102,215                     | 96,890                        | 4408   | Purchased Service - Copier            | 78,854                | (18,036)                               | (18.61)     |
| 533,733                     | 550,403                     | 537,821                     | 551,072                       | 4410   | Rental                                | (268,209)             | (819,281)                              | (148.67)    |
| 491,547                     | 282,827                     | 434,705                     | 674,811                       | 4430   | Repair & Maintenance Agreement        | 385,589               | (289,222)                              | (42.86)     |
| 1,341,090                   | 1,341,090                   | 1,419,726                   | 1,419,726                     | 4450   | Liability Insurance                   | 1,718,541             | 298,815                                | 21.05       |
| 12,068                      | 20,658                      | -                           | 16,663                        | 4490   | Student Accident Insurance            | 15,000                | (1,663)                                | (9.98)      |
| 3,053,094                   | 2,724,578                   | 2,604,697                   | 3,104,895                     | 4501   | Supplies                              | 2,962,575             | (142,320)                              | (4.58)      |
| 131,496                     | 127,890                     | 127,030                     | 144,233                       | 4502   | Discretionary Material                | 144,653               | 420                                    | 0.29        |
| 733,142                     | 527,844                     | 736,781                     | 976,402                       | 4503   | Software                              | 687,085               | (289,317)                              | (29.63)     |
| 17,060                      | 16,558                      | 27,123                      | -                             | 4560   | Inventory Adjustment                  | -                     | -                                      | -           |
| 27,965                      | 25,507                      | 28,495                      | 30,547                        | 4580   | Gas And Oil                           | 29,625                | (922)                                  | (3.02)      |
| 33,300                      | 33,600                      | 33,600                      | -                             | 4850   | Stipends                              | -                     | -                                      | -           |
| 98,304                      | 90,001                      | 121,589                     | 975,821                       | 4901   | Other Expenses                        | 7,510,744             | 6,534,923                              | 669.68      |
| 138,485                     | 102,275                     | 146,162                     | 189,118                       | 4902   | Career Development                    | 207,798               | 18,680                                 | 9.88        |
| 31,944                      | 24,867                      | 27,994                      | 31,890                        | 4903   | Professional Dues                     | 31,545                | (345)                                  | (1.08)      |
| 590                         | 375                         | 850                         | -                             | 4904   | Physical Exam Reimbursement           | -                     | -                                      | -           |
| 8,999                       | 1,930                       | 6,000                       | -                             | 4906   | Moving Expenses                       | 6,000                 | 6,000                                  | -           |
| (222,976)                   | (230,899)                   | (265,492)                   | (372,674)                     | 4950   | Indirect Costs                        | (368,503)             | 4,171                                  | -           |
| 584,780                     | 106,193                     | 83,209                      | 289,384                       | 5101   | Equipment                             | 25,000                | (264,384)                              | (91.36)     |
| 1,599,830                   | 1,406,822                   | 1,329,135                   | 957,512                       | 5102   | Equipment-Technology                  | 1,050,202             | (92,690)                               | 9.68        |
| 1,200,000                   | 1,755,072                   | 850,000                     | 750,000                       | 5500   | Transfer To Other                     | 864,420               | 114,420                                | 15.26       |
| <b>\$ 142,197,865</b>       | <b>\$ 141,065,303</b>       | <b>\$ 139,502,630</b>       | <b>\$ 143,306,553</b>         |        | <b>Fund Total</b>                     | <b>\$ 145,362,469</b> | <b>\$ 2,055,916</b>                    | <b>1.43</b> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

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

| Actual Expenditures 2015-16 | Actual Expenditures 2016-17 | Actual Expenditures 2017-18 | Current Appropriation 2018-19 | Description                         | Recommended 2019-20   | Difference Between 2015-16 and Revised 2014-15 +(-) | PCT +/-  |
|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------------|-----------------------|---|----------|
| 659,507                     | 756,292                     | 791,282                     | 762,593                       | 01 Tebughna                         | 609,575               | (153,018)   | (20)     |
| 2,196,051                   | 2,072,810                   | 1,872,853                   | 1,894,235                     | 02 Ninilchik                        | 1,845,424             | (48,811)  | (3)      |
| 1,016,984                   | 889,398                     | 913,094                     | 968,417                       | 03 Susan B. English                 | 834,251               | (134,166)   | (14)     |
| 5,264,533                   | 5,150,097                   | 5,518,283                   | 5,448,569                     | 06 Homer High                       | 5,130,353             | (318,216)   | (6)      |
| 5,858,188                   | 5,775,777                   | 5,693,111                   | 5,522,445                     | 07 Kenai Central                    | 5,363,238             | (159,207)   | (3)      |
| 2,592,469                   | 2,555,211                   | 2,597,800                   | 2,712,342                     | 08 Seward High                      | 2,434,314             | (278,028)   | (10)     |
| 7,109,632                   | 7,049,439                   | 6,876,637                   | 6,961,348                     | 09 Soldotna High                    | 8,362,112             | 1,400,764   | 20       |
| 5,110,739                   | 4,817,106                   | 4,789,558                   | 4,887,424                     | 10 Nikiski Jr/Sr                    | 4,597,037             | (290,387)   | (6)      |
| 3,994,365                   | 4,206,643                   | 4,084,203                   | 3,914,928                     | 11 Kenai Middle                     | 4,092,852             | 177,924   | 5        |
| 5,437,258                   | 5,228,810                   | 5,124,940                   | 5,030,556                     | 12 Skyview Middle                   | 5,090,318             | 59,762  | 1        |
| 2,497,490                   | 2,478,588                   | 2,453,580                   | 2,676,356                     | 13 Homer Middle                     | 2,624,066             | (52,290)  | (2)      |
| 1,684,054                   | 1,749,326                   | 1,710,316                   | 1,661,464                     | 14 Seward Middle                    | 1,732,887             | 71,423  | 4        |
| 77,830                      | 68,828                      | 70,329                      | 73,911                        | 15 Marathon School                  | 131,679               | 57,768  | 78       |
| 943,479                     | 941,243                     | 908,811                     | 886,730                       | 16 River City Academy               | 867,923               | (18,807)  | (2)      |
| 2,255,693                   | 2,710,218                   | 2,646,246                   | 2,519,713                     | 17 Soldotna Prep                    | -                     | (2,519,713)   | (100)    |
| 1,518,718                   | 1,387,364                   | 1,505,294                   | 1,611,081                     | 31 Chapman                          | 1,649,856             | 38,775  | 2        |
| 325,508                     | 318,345                     | 320,380                     | 320,480                       | 32 Cooper Landing                   | 333,818               | 13,338  | 4        |
| 2,517,535                   | 2,582,118                   | 2,786,030                   | 2,810,030                     | 33 Paul Banks                       | 2,873,756             | 63,726  | 2        |
| 1,410,452                   | 1,365,661                   | 1,402,096                   | 1,486,556                     | 34 Nanwalek                         | 1,239,345             | (247,211)   | (17)     |
| 417,429                     | 387,244                     | 418,189                     | 409,434                       | 35 Hope                             | 395,656               | (13,778)  | (3)      |
| 350,792                     | 359,706                     | 360,239                     | 341,852                       | 37 Moose Pass                       | 353,891               | 12,039  | 4        |
| 1,069,868                   | 1,058,017                   | 1,148,819                   | 1,150,205                     | 38 Nikolaevsk                       | 1,059,508             | (90,697)  | (8)      |
| 613,238                     | 664,013                     | 705,649                     | 682,183                       | 40 Port Graham                      | 714,314               | 32,131  | 5        |
| 2,856,294                   | 3,065,897                   | 2,902,921                   | 2,950,841                     | 42 William H. Seward Elem           | 2,985,127             | 34,286  | 1        |
| 3,728,522                   | 3,744,700                   | 3,520,815                   | 3,519,439                     | 43 Soldotna Elem                    | 3,452,920             | (66,519)  | (2)      |
| 2,570,853                   | 2,413,797                   | 2,459,465                   | 2,398,631                     | 44 Sterling                         | 2,323,702             | (74,929)  | (3)      |
| 2,188,582                   | 2,286,983                   | 2,143,582                   | 2,063,092                     | 45 Tustumena                        | 2,103,297             | 40,205  | 2        |
| 3,590,096                   | 3,367,801                   | 3,660,613                   | 3,759,794                     | 46 Redoubt                          | 3,723,886             | (35,908)  | (1)      |
| 1,471,674                   | 1,428,619                   | 1,425,014                   | 1,353,036                     | 47 McNeil Canyon                    | 1,339,854             | (13,182)  | (1)      |
| 4,071,099                   | 4,210,750                   | 4,135,203                   | 4,192,607                     | 48 K-Beach                          | 4,181,016             | (11,591)  | (0)      |
| 1,052,343                   | 1,069,992                   | 1,138,721                   | 1,112,069                     | 49 Razdolna                         | 1,093,561             | (18,508)  | (2)      |
| 3,315,458                   | 3,228,712                   | 3,009,015                   | 3,251,077                     | 50 West Homer                       | 3,191,686             | (59,391)  | (2)      |
| 4,652,345                   | 4,811,666                   | 4,811,666                   | 5,124,391                     | 51 Mountain View                    | 5,120,112             | (4,279)   | (0)      |
| 3,589,739                   | 3,678,994                   | 3,633,311                   | 3,551,905                     | 52 Nikiski North Star               | 3,447,004             | (104,901)   | (3)      |
| 1,607,538                   | 1,626,590                   | 1,540,391                   | 1,478,874                     | 53 Voznesenka                       | 1,481,632             | 2,758   | 0        |
| 857,905                     | 828,907                     | 861,184                     | 878,987                       | 56 Kachemak Selo                    | 827,017               | (51,970)  | (6)      |
| 3,460,549                   | 3,540,179                   | 3,441,118                   | 3,760,674                     | 63 Kaleidoscope Charter             | 3,441,046             | (319,628)   | (8)      |
| 2,500,820                   | 2,367,026                   | 2,394,194                   | 2,543,953                     | 64 Soldotna Montessori Charter      | 2,494,345             | (49,608)  | (2)      |
| 2,497,700                   | 2,697,894                   | 2,751,661                   | 3,020,239                     | 65 Aurora Borealis                  | 2,713,906             | (306,333)   | (10)     |
| 554,372                     | 553,698                     | 590,427                     | 589,946                       | 66 Homer Flex                       | 642,023               | 52,077  | 9        |
| 1,161,160                   | 1,310,493                   | 1,283,810                   | 1,324,270                     | 67 Kenai Alternative                | 1,412,926             | 88,656  | 7        |
| 1,446,656                   | 1,530,941                   | 1,706,156                   | 1,885,234                     | 68 Fireweed Academy                 | 1,768,173             | (117,061)   | (6)      |
| 2,914,377                   | 2,975,793                   | 3,926,437                   | 4,263,022                     | 80 Connections Program              | 4,296,304             | 33,282  | 1        |
| 424,055                     | 365,722                     | 396,110                     | 431,466                       | 70 Board of Education               | 347,383               | (84,083)  | (19)     |
| 451,272                     | 480,683                     | 479,638                     | 494,801                       | 71 Superintendent                   | 387,918               | (106,883)   | (22)     |
| 1,341,552                   | 1,299,273                   | 1,526,972                   | 1,536,143                     | 72 Asst Supt Instructional Services | 1,663,326             | 127,183   | 8        |
| 490,532                     | 457,165                     | 501,150                     | 586,339                       | 73 Asst Supt Instruction            | 341,833               | (244,506)   | (42)     |
| 1,022,534                   | 962,294                     | 865,818                     | 862,262                       | 74 Director Fiscal Services         | 892,181               | 29,919  | 3        |
| 352,891                     | 221,035                     | 203,411                     | 261,946                       | 75 Planning and Operations          | 280,584               | 18,638  | 7        |
| 854,666                     | 848,902                     | 836,345                     | 743,970                       | 76 Purchasing/Warehouse             | 686,900               | (57,070)  | (8)      |
| 1,008,385                   | 1,035,537                   | 946,227                     | 977,569                       | 77 Director Human Resources         | 1,214,735             | 237,166   | 24       |
| 2,447,376                   | 2,138,581                   | 2,272,837                   | 2,346,871                     | 78 Director Information Services    | 2,169,265             | (177,606)   | (8)      |
| 898,352                     | 933,835                     | 892,905                     | 678,759                       | 79 E-Rate Program                   | 831,602               | 152,843   | 23       |
| 4,009,131                   | 3,922,435                   | 3,987,894                   | 4,391,920                     | 81 Special Services                 | 3,998,463             | (393,457)   | (9)      |
| -                           | -                           | -                           | -                             | 82 Schools and Compliance           | 205,458               | 205,458   | -        |
| 19,507,385                  | 18,982,923                  | 17,565,111                  | 18,943,955                    | 83 DW - Services                    | 24,260,043            | 5,316,088   | 28       |
| 1,242,142                   | 1,366,179                   | 1,364,700                   | 1,465,120                     | 84 Elementary Ed/Curriculum         | 1,431,948             | (33,172)  | (2)      |
| 1,548,375                   | 1,395,618                   | 623,811                     | 687,193                       | 85 Secondary Ed/Pupil Activity      | 805,341               | 118,148   | 17       |
| 1,362,471                   | 1,110,492                   | 648,487                     | 746,130                       | 86 K-12/Assessment                  | 567,812               | (178,318)   | (24)     |
| 226,851                     | 232,943                     | 247,369                     | 397,176                       | 87 DW - Health Services             | 397,893               | 717   | 0        |
| -                           | -                           | -                           | -                             | 88 Community Education              | 186,454               | 186,454   | -        |
| -                           | -                           | -                           | -                             | 96 Unallocated                      | 317,620               | 317,620   | -        |
| <u>\$ 142,197,864</u>       | <u>\$ 141,065,303</u>       | <u>\$ 139,502,630</u>       | <u>\$ 143,306,553</u>         | <b>Fund Total</b>                   | <u>\$ 145,362,469</u> | <u>\$ 2,055,916</u>                                 | <u>1</u> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget

Summary of Function Codes by Fund/Location

Fund - 100 General Fund

|                                     | 4100                | 4200                   | 4220                  | 4300                | 4350                     | 4400                  | 4450                 |
|-------------------------------------|---------------------|------------------------|-----------------------|---------------------|--------------------------|-----------------------|----------------------|
| LOCATION                            | Regular Instruction | Special Ed Instruction | Special Serv Students | Support Serv Pupils | Support Serv Instruction | School Administration | School Admin Support |
| 01 Tebughna School                  | 194,207             | 46,995                 | -                     | 514                 | -                        | 37,267                | 119,913              |
| 02 Niniichik Elem/High              | 837,323             | 322,694                | 81,952                | 43,261              | 250                      | 127,093               | 89,992               |
| 03 Susan B English Elem/High        | 271,109             | 6,919                  | -                     | 29,566              | 500                      | 41,060                | 77,694               |
| 06 Homer High                       | 1,948,667           | 882,209                | 84,756                | 380,395             | 155,579                  | 328,700               | 214,613              |
| 07 Kenai Central High               | 2,364,821           | 520,901                | 49,000                | 422,746             | 147,628                  | 324,878               | 275,010              |
| 08 Seward High                      | 822,834             | 434,530                | 15,957                | 179,062             | 70,916                   | 170,950               | 177,902              |
| 09 Soldotna High                    | 3,388,233           | 2,106,030              | 152,192               | 568,229             | 205,796                  | 502,161               | 253,086              |
| 10 Nikiski Middle/Senior            | 2,035,263           | 798,510                | 167,979               | 229,402             | 66,372                   | 254,755               | 221,362              |
| 11 Kenai Middle                     | 2,074,996           | 748,605                | 95,597                | 208,031             | 80,034                   | 238,305               | 142,510              |
| 12 Skyview Middle                   | 2,589,473           | 873,247                | 131,056               | 296,588             | 22,162                   | 295,217               | 145,732              |
| 13 Homer Middle                     | 1,126,665           | 706,448                | -                     | 171,162             | 27,347                   | 159,071               | 95,080               |
| 14 Seward Middle                    | 869,433             | 303,968                | 32,023                | 39,818              | 26,991                   | 78,241                | 122,147              |
| 15 Marathon School                  | 127,929             | -                      | -                     | -                   | -                        | -                     | 3,750                |
| 16 River City Academy               | 434,235             | 242,031                | 20,416                | 37,344              | -                        | 72,598                | 58,338               |
| 17 Soldotna Prep                    | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 31 Chapman Elem                     | 929,379             | 104,488                | 84,756                | 94,892              | 25,238                   | 120,116               | 89,230               |
| 32 Cooper Landing Elem/High         | 180,048             | -                      | -                     | 4,953               | -                        | 17,359                | 84,532               |
| 33 Paul Banks                       | 1,189,224           | 987,449                | 153,810               | 51,452              | 18,067                   | 149,665               | 85,849               |
| 34 Nanwalek Elem/High               | 499,177             | 249,685                | -                     | 20,737              | -                        | 65,499                | 224,961              |
| 35 Hope Elem/High                   | 220,108             | 8,707                  | 3,144                 | 5,128               | -                        | 19,389                | 71,687               |
| 37 Moose Pass Elem                  | 156,012             | 8,707                  | 9,281                 | 4,966               | -                        | 16,984                | 74,575               |
| 38 Nikolaevsk Elem/High             | 479,670             | 173,577                | 20,347                | 32,788              | 750                      | 75,076                | 79,298               |
| 40 Port Graham Elem/High            | 242,926             | 76,296                 | -                     | 29,766              | -                        | 39,660                | 195,992              |
| 42 William H. Seward Elem           | 1,504,908           | 608,754                | 217,049               | 600                 | 73,081                   | 140,115               | 131,471              |
| 43 Soldotna Elem                    | 1,492,345           | 1,011,912              | 279,883               | 63,848              | 34,526                   | 149,084               | 137,001              |
| 44 Sterling Elem                    | 1,104,805           | 580,295                | 96,602                | 97,483              | 25,248                   | 147,196               | 84,399               |
| 45 Tustumena Elem                   | 1,108,077           | 474,264                | 48,196                | 19,490              | 19,567                   | 111,083               | 44,376               |
| 46 Redoubt Elem                     | 1,897,996           | 899,324                | 250,263               | 82,659              | 23,491                   | 147,808               | 112,468              |
| 47 McNeil Canyon                    | 765,805             | 175,023                | 11,015                | 42,462              | 26,339                   | 78,358                | 71,477               |
| 48 K-Beach Elem                     | 2,462,003           | 646,198                | 291,282               | 56,443              | 77,929                   | 151,993               | 125,211              |
| 49 Razdolna Elem/High               | 752,283             | 49,785                 | 11,015                | 20,284              | 300                      | 63,919                | 76,874               |
| 50 West Homer Elem                  | 1,394,432           | 906,079                | 157,808               | 73,143              | 68,105                   | 141,739               | 70,433               |
| 51 Mountain View Elem               | 2,497,134           | 1,327,182              | 251,423               | 79,041              | 113,374                  | 283,099               | 162,764              |
| 52 Nikiski North Star Elem          | 1,796,760           | 651,784                | 207,549               | 99,424              | 20,741                   | 146,675               | 161,517              |
| 53 Voznesenka Elem/High             | 857,014             | 186,224                | -                     | 44,537              | -                        | 105,114               | 83,177               |
| 56 Kachemak Selo Elem/High          | 521,624             | 33,189                 | -                     | 20,382              | -                        | 46,749                | 78,099               |
| 62 Greatland Adventure Academy      | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 63 Kaleidoscope Charter             | 2,631,007           | 102,777                | 32,924                | 51,732              | 33,930                   | 135,674               | 115,362              |
| 64 Soldotna Montessori              | 1,735,209           | 197,037                | 67,203                | 35,907              | 50,656                   | 136,777               | 82,576               |
| 65 Aurora Borealis Charter          | 1,994,526           | 95,134                 | 30,199                | 67,915              | -                        | 143,380               | 138,124              |
| 66 Homer Flex                       | 247,775             | 70,595                 | -                     | 66,435              | -                        | 129,485               | 75,125               |
| 67 Kenai Alternative                | 599,653             | 323,077                | 27,859                | 86,876              | -                        | 147,930               | 84,297               |
| 68 Fireweed Academy                 | 1,091,752           | 186,773                | 17,828                | 35,063              | 21,140                   | 135,200               | 91,448               |
| 80 Connections                      | 4,146,455           | 129,430                | 5,487                 | -                   | -                        | -                     | -                    |
| 70 Board of Education               | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 71 Office of Superintendent         | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 72 Asst Supt Instructional Services | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 73 Asst Supt Instruction            | 142,319             | -                      | -                     | -                   | 24,849                   | -                     | -                    |
| 74 Fiscal Services                  | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 75 Planning & Operations            | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 76 Purchasing & Warehouse           | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 77 Human Resources                  | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 78 Information Services             | 703,618             | -                      | -                     | -                   | -                        | -                     | -                    |
| 79 E-Rate & Technology              | 831,602             | -                      | -                     | -                   | -                        | -                     | -                    |
| 81 Special Services                 | 116,302             | 1,667,694              | 2,140,408             | -                   | 74,059                   | -                     | -                    |
| 82 Schools and Compliance           | -                   | -                      | -                     | -                   | 205,458                  | -                     | -                    |
| 83 Districtwide Services            | 11,769,545          | 1,606,782              | 501,599               | 389,571             | 240,576                  | 708,078               | 253,353              |
| 84 Elementary Ed/Curriculum         | 612,328             | -                      | -                     | -                   | 819,620                  | -                     | -                    |
| 85 Secondary Ed/Pupil Activity      | 193,756             | -                      | -                     | 211,224             | 375,361                  | -                     | -                    |
| 86 K-12/Assessment                  | 1,500               | -                      | -                     | -                   | 566,312                  | -                     | -                    |
| 87 Nursing Services                 | -                   | -                      | -                     | 397,893             | -                        | -                     | -                    |
| 88 Community Education              | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 92 Grants Instruction               | -                   | -                      | -                     | -                   | -                        | -                     | -                    |
| 96 Unallocated                      | 317,620             | -                      | -                     | -                   | -                        | -                     | -                    |
|                                     | <u>68,271,885</u>   | <u>21,531,308</u>      | <u>5,747,858</u>      | <u>4,893,212</u>    | <u>3,742,292</u>         | <u>6,383,500</u>      | <u>5,082,805</u>     |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget

Summary of Function Codes by Fund/Location

Fund - 100 General Fund

|                                     | 4510<br>District<br>Administration | 4550<br>District<br>Admin - Support | 4600<br>Operation<br>of Plant | 4700<br>Pupil<br>Activities | 4900<br>Transfers to<br>Other Funds | Total              |
|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------|-----------------------------|-------------------------------------|--------------------|
| LOCATION                            |                                    |                                     |                               |                             |                                     |                    |
| 01 Tebughna School                  | -                                  | -                                   | 206,306                       | 4,373                       | -                                   | 609,575            |
| 02 Niniichik Elem/High              | -                                  | -                                   | 301,724                       | 41,135                      | -                                   | 1,845,424          |
| 03 Susan B English Elem/High        | -                                  | -                                   | 384,090                       | 23,313                      | -                                   | 834,251            |
| 06 Homer High                       | -                                  | -                                   | 867,539                       | 267,895                     | -                                   | 5,130,353          |
| 07 Kenai Central High               | -                                  | -                                   | 991,306                       | 266,948                     | -                                   | 5,363,238          |
| 08 Seward High                      | -                                  | -                                   | 387,832                       | 174,331                     | -                                   | 2,434,314          |
| 09 Soldotna High                    | -                                  | -                                   | 913,505                       | 272,880                     | -                                   | 8,362,112          |
| 10 Nikiski Middle/Senior            | -                                  | -                                   | 599,840                       | 223,554                     | -                                   | 4,597,037          |
| 11 Kenai Middle                     | -                                  | -                                   | 452,326                       | 52,448                      | -                                   | 4,092,852          |
| 12 Skyview Middle                   | -                                  | -                                   | 671,594                       | 65,249                      | -                                   | 5,090,318          |
| 13 Homer Middle                     | -                                  | -                                   | 299,067                       | 39,226                      | -                                   | 2,624,066          |
| 14 Seward Middle                    | -                                  | -                                   | 230,613                       | 29,653                      | -                                   | 1,732,887          |
| 15 Marathon School                  | -                                  | -                                   | -                             | -                           | -                                   | 131,679            |
| 16 River City Academy               | -                                  | -                                   | 1,100                         | 1,861                       | -                                   | 867,923            |
| 17 Soldotna Prep                    | -                                  | -                                   | -                             | -                           | -                                   | -                  |
| 31 Chapman Elem                     | -                                  | -                                   | 182,538                       | 19,219                      | -                                   | 1,649,856          |
| 32 Cooper Landing Elem/High         | -                                  | -                                   | 44,577                        | 2,349                       | -                                   | 333,818            |
| 33 Paul Banks                       | -                                  | -                                   | 235,264                       | 2,976                       | -                                   | 2,873,756          |
| 34 Nanwalek Elem/High               | -                                  | -                                   | 166,529                       | 12,757                      | -                                   | 1,239,345          |
| 35 Hope Elem/High                   | -                                  | -                                   | 65,114                        | 2,379                       | -                                   | 395,656            |
| 37 Moose Pass Elem                  | -                                  | -                                   | 82,274                        | 1,092                       | -                                   | 353,891            |
| 38 Nikolaevsk Elem/High             | -                                  | -                                   | 156,791                       | 41,211                      | -                                   | 1,059,508          |
| 40 Port Graham Elem/High            | -                                  | -                                   | 120,025                       | 9,649                       | -                                   | 714,314            |
| 42 William H. Seward Elem           | -                                  | -                                   | 303,169                       | 5,980                       | -                                   | 2,985,127          |
| 43 Soldotna Elem                    | -                                  | -                                   | 278,554                       | 5,767                       | -                                   | 3,452,920          |
| 44 Sterling Elem                    | -                                  | -                                   | 182,971                       | 4,703                       | -                                   | 2,323,702          |
| 45 Tustumena Elem                   | -                                  | -                                   | 273,698                       | 4,546                       | -                                   | 2,103,297          |
| 46 Redoubt Elem                     | -                                  | -                                   | 303,783                       | 6,094                       | -                                   | 3,723,886          |
| 47 McNeil Canyon                    | -                                  | -                                   | 165,902                       | 3,473                       | -                                   | 1,339,854          |
| 48 K-Beach Elem                     | -                                  | -                                   | 363,088                       | 6,869                       | -                                   | 4,181,016          |
| 49 Razdolna Elem/High               | -                                  | -                                   | 115,984                       | 3,117                       | -                                   | 1,093,561          |
| 50 West Homer Elem                  | -                                  | -                                   | 374,211                       | 5,736                       | -                                   | 3,191,686          |
| 51 Mountain View Elem               | -                                  | -                                   | 398,666                       | 7,429                       | -                                   | 5,120,112          |
| 52 Nikiski North Star Elem          | -                                  | -                                   | 356,426                       | 6,128                       | -                                   | 3,447,004          |
| 53 Voznesenka Elem/High             | -                                  | -                                   | 180,570                       | 24,996                      | -                                   | 1,481,632          |
| 56 Kachemak Selo Elem/High          | -                                  | -                                   | 124,131                       | 2,843                       | -                                   | 827,017            |
| 62 Greatland Adventure Academy      | -                                  | -                                   | -                             | -                           | -                                   | -                  |
| 63 Kaleidoscope Charter             | -                                  | 109,531                             | 228,109                       | -                           | -                                   | 3,441,046          |
| 64 Soldotna Montessori              | -                                  | 79,397                              | 109,583                       | -                           | -                                   | 2,494,345          |
| 65 Aurora Borealis Charter          | -                                  | 86,287                              | 141,854                       | 16,487                      | -                                   | 2,713,906          |
| 66 Homer Flex                       | -                                  | -                                   | 50,772                        | 1,836                       | -                                   | 642,023            |
| 67 Kenai Alternative                | -                                  | -                                   | 140,664                       | 2,570                       | -                                   | 1,412,926          |
| 68 Fireweed Academy                 | -                                  | 56,282                              | 132,687                       | -                           | -                                   | 1,768,173          |
| 80 Connections                      | -                                  | -                                   | 11,272                        | 3,660                       | -                                   | 4,296,304          |
| 70 Board of Education               | 347,383                            | -                                   | -                             | -                           | -                                   | 347,383            |
| 71 Office of Superintendent         | 387,918                            | -                                   | -                             | -                           | -                                   | 387,918            |
| 72 Asst Supt Instructional Services | -                                  | 1,404,426                           | 258,900                       | -                           | -                                   | 1,663,326          |
| 73 Asst Supt Instruction            | 158,632                            | -                                   | -                             | 16,033                      | -                                   | 341,833            |
| 74 Fiscal Services                  | -                                  | 892,181                             | -                             | -                           | -                                   | 892,181            |
| 75 Planning & Operations            | -                                  | 254,816                             | 25,768                        | -                           | -                                   | 280,584            |
| 76 Purchasing & Warehouse           | -                                  | 590,675                             | 96,225                        | -                           | -                                   | 686,900            |
| 77 Human Resources                  | -                                  | 949,394                             | 249,194                       | 16,147                      | -                                   | 1,214,735          |
| 78 Information Services             | -                                  | 1,465,647                           | -                             | -                           | -                                   | 2,169,265          |
| 79 E-Rate & Technology              | -                                  | -                                   | -                             | -                           | -                                   | 831,602            |
| 81 Special Services                 | -                                  | -                                   | -                             | -                           | -                                   | 3,998,463          |
| 82 Schools and Compliance           | -                                  | -                                   | -                             | -                           | -                                   | 205,458            |
| 83 Districtwide Services            | 70,010                             | 181,697                             | 7,351,033                     | 323,379                     | 864,420                             | 24,260,043         |
| 84 Elementary Ed/Curriculum         | -                                  | -                                   | -                             | -                           | -                                   | 1,431,948          |
| 85 Secondary Ed/Pupil Activity      | -                                  | -                                   | -                             | 25,000                      | -                                   | 805,341            |
| 86 K-12/Assessment                  | -                                  | -                                   | -                             | -                           | -                                   | 567,812            |
| 87 Nursing Services                 | -                                  | -                                   | -                             | -                           | -                                   | 397,893            |
| 88 Community Education              | 186,454                            | -                                   | -                             | -                           | -                                   | 186,454            |
| 92 Grants Instruction               | -                                  | -                                   | -                             | -                           | -                                   | -                  |
| 96 Unallocated                      | -                                  | -                                   | -                             | -                           | -                                   | 317,620            |
|                                     | <u>1,150,397</u>                   | <u>6,070,333</u>                    | <u>19,577,168</u>             | <u>2,047,291</u>            | <u>864,420</u>                      | <u>145,362,469</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4100 Instruction

| Location                       | 3100<br>Certified<br>Salaries | 3200<br>Non-Certified<br>Salaries | 3500<br>Employee<br>Benefits | 4100<br>Pro-Tech<br>Services | 4200<br>Staff<br>Travel | 4250<br>Student<br>Travel | 4300<br>Utility<br>Services | 4350<br>Energy<br>Services | 4400<br>Purchased<br>Services | 4500<br>Supplies<br>& Materials | 4900<br>Other<br>Expenses | 5100<br>Equipment  | Total               |
|--------------------------------|-------------------------------|-----------------------------------|------------------------------|------------------------------|-------------------------|---------------------------|-----------------------------|----------------------------|-------------------------------|---------------------------------|---------------------------|--------------------|---------------------|
| 65 Aurora Borealis Charter     | \$ 914,816                    | \$ 43,084                         | \$ 453,987                   | \$ -                         | \$ -                    | \$ -                      | \$ -                        | \$ -                       | \$ 6,100                      | \$ 40,416                       | \$ 535,623                | \$ 500             | \$ 1,994,526        |
| 31 Chapman Elem.               | 605,303                       | 4,125                             | 308,115                      | -                            | -                       | -                         | -                           | -                          | 1,545                         | 10,291                          | -                         | -                  | 929,379             |
| 80 Connections                 | 1,242,009                     | 358,851                           | 803,662                      | 50,000                       | 32,687                  | -                         | -                           | -                          | 256,572                       | 1,149,960                       | 1,214                     | 181,000            | 4,146,455           |
| 32 Cooper Landing Elem.        | 89,916                        | 24,574                            | 63,985                       | -                            | -                       | -                         | -                           | -                          | 157                           | 1,416                           | -                         | -                  | 180,048             |
| 68 Fireweed Academy            | 462,577                       | 27,489                            | 256,386                      | -                            | -                       | -                         | -                           | -                          | -                             | 20,083                          | 325,217                   | -                  | 1,091,752           |
| 66 Homer Flex                  | 158,859                       | 1,186                             | 83,649                       | -                            | -                       | -                         | -                           | -                          | 334                           | 3,747                           | -                         | -                  | 247,775             |
| 06 Homer High                  | 1,203,566                     | 99,100                            | 601,413                      | -                            | -                       | -                         | -                           | -                          | 5,426                         | 38,845                          | 317                       | -                  | 1,948,667           |
| 13 Homer Middle                | 722,670                       | 21,228                            | 368,310                      | -                            | -                       | -                         | -                           | -                          | 2,150                         | 12,307                          | -                         | -                  | 1,126,665           |
| 35 Hope Elem./High             | 138,490                       | 25,318                            | 54,007                       | -                            | -                       | -                         | -                           | -                          | 188                           | 2,042                           | 63                        | -                  | 220,108             |
| 56 Kachemak Selo Elem./High    | 248,757                       | 61,157                            | 186,942                      | -                            | 19,800                  | -                         | -                           | -                          | 668                           | 4,300                           | -                         | -                  | 521,624             |
| 63 Kaleidoscope Charter        | 1,108,079                     | 81,897                            | 595,443                      | -                            | -                       | -                         | -                           | -                          | 170                           | 94,511                          | 750,907                   | -                  | 2,631,007           |
| 48 K-Beach Elem.               | 1,712,537                     | 10,315                            | 704,882                      | -                            | -                       | -                         | -                           | -                          | 4,406                         | 29,733                          | 130                       | -                  | 2,462,003           |
| 67 Kenai Alternative           | 383,695                       | 2,351                             | 164,679                      | 40,000                       | -                       | -                         | -                           | -                          | 679                           | 8,249                           | -                         | -                  | 599,653             |
| 07 Kenai Central High          | 1,536,301                     | 64,357                            | 716,028                      | -                            | -                       | -                         | -                           | -                          | 7,031                         | 40,354                          | 750                       | -                  | 2,364,821           |
| 11 Kenai Middle                | 1,429,820                     | 21,388                            | 592,649                      | -                            | -                       | -                         | -                           | -                          | 4,019                         | 26,715                          | 405                       | -                  | 2,074,996           |
| 15 Marathon                    | 101,264                       | 260                               | 24,892                       | -                            | -                       | -                         | -                           | -                          | 104                           | 1,409                           | -                         | -                  | 127,929             |
| 47 McNeil Canyon Elem.         | 509,016                       | 3,139                             | 243,458                      | -                            | -                       | -                         | -                           | -                          | 1,221                         | 8,971                           | -                         | -                  | 765,805             |
| 37 Moose Pass Elem.            | 71,749                        | 24,611                            | 57,587                       | -                            | -                       | -                         | -                           | -                          | 198                           | 1,867                           | -                         | -                  | 156,012             |
| 51 Mountain View Elem.         | 1,652,650                     | 12,038                            | 799,431                      | -                            | -                       | -                         | -                           | -                          | 5,146                         | 27,659                          | 210                       | -                  | 2,497,134           |
| 34 Nanwalek Elem/High          | 306,328                       | 2,154                             | 176,417                      | -                            | 1,000                   | -                         | -                           | -                          | 5,418                         | 7,760                           | 100                       | -                  | 499,177             |
| 10 Nikiski Mid./Sr.            | 1,354,389                     | 21,983                            | 622,926                      | -                            | -                       | -                         | -                           | -                          | 5,373                         | 30,502                          | 90                        | -                  | 2,035,263           |
| 52 Nikiski North Star Elem.    | 1,172,154                     | 8,030                             | 587,986                      | -                            | -                       | -                         | -                           | -                          | 3,216                         | 25,119                          | 255                       | -                  | 1,796,760           |
| 38 Nikolaevsk Elem./High       | 309,550                       | 1,652                             | 160,612                      | -                            | -                       | -                         | -                           | -                          | 1,064                         | 6,792                           | -                         | -                  | 479,670             |
| 02 Ninilichik Elem./High       | 492,721                       | 57,361                            | 275,416                      | -                            | -                       | -                         | -                           | -                          | 1,867                         | 9,958                           | -                         | -                  | 837,323             |
| 33 Paul Banks Elem.            | 801,109                       | 6,534                             | 363,211                      | -                            | -                       | -                         | -                           | -                          | 2,025                         | 15,345                          | 1,000                     | -                  | 1,189,224           |
| 40 Port Graham Elem./High      | 152,538                       | 1,132                             | 82,696                       | -                            | 1,000                   | -                         | -                           | -                          | 2,147                         | 3,313                           | 100                       | -                  | 242,926             |
| 49 Razdolna Elem./High         | 361,358                       | 95,018                            | 284,850                      | -                            | -                       | -                         | -                           | -                          | 1,252                         | 9,805                           | -                         | -                  | 752,283             |
| 46 Redoubt Elem.               | 1,259,143                     | 7,921                             | 603,843                      | -                            | -                       | -                         | -                           | -                          | 3,341                         | 23,748                          | -                         | -                  | 1,897,996           |
| 16 River City Academy          | 295,195                       | 1,980                             | 128,881                      | -                            | -                       | -                         | -                           | -                          | 981                           | 7,088                           | 110                       | -                  | 434,235             |
| 08 Seward High                 | 442,863                       | 78,451                            | 285,858                      | -                            | -                       | -                         | -                           | -                          | 2,193                         | 13,469                          | -                         | -                  | 822,834             |
| 14 Seward Middle               | 568,427                       | 17,264                            | 270,099                      | -                            | -                       | -                         | -                           | -                          | 1,670                         | 11,873                          | 100                       | -                  | 869,433             |
| 12 Skyview Middle              | 1,675,685                     | 104,787                           | 771,067                      | -                            | -                       | -                         | -                           | -                          | 4,729                         | 33,005                          | 200                       | -                  | 2,589,473           |
| 43 Soldotna Elem.              | 1,001,709                     | 7,099                             | 463,124                      | -                            | -                       | -                         | -                           | -                          | 2,631                         | 17,342                          | 440                       | -                  | 1,492,345           |
| 09 Soldotna High               | 2,208,505                     | 58,067                            | 1,064,054                    | -                            | -                       | -                         | -                           | -                          | 8,263                         | 49,169                          | 175                       | -                  | 3,388,233           |
| 64 Soldotna Montessori Charter | 670,421                       | 119,780                           | 404,945                      | -                            | -                       | -                         | -                           | -                          | 495                           | 43,609                          | 495,959                   | -                  | 1,735,209           |
| 17 Soldotna Prep               | -                             | -                                 | -                            | -                            | -                       | -                         | -                           | -                          | -                             | -                               | -                         | -                  | -                   |
| 44 Sterling Elem.              | 709,880                       | 5,285                             | 373,115                      | -                            | -                       | -                         | -                           | -                          | 2,025                         | 14,500                          | -                         | -                  | 1,104,805           |
| 03 Susan B English             | 166,245                       | 23,325                            | 74,363                       | -                            | -                       | -                         | -                           | -                          | 3,486                         | 3,065                           | 625                       | -                  | 271,109             |
| 01 Tebughna School             | 124,646                       | 730                               | 62,960                       | -                            | 1,000                   | -                         | -                           | -                          | 1,813                         | 3,058                           | -                         | -                  | 194,207             |
| 45 Tustumena Elem.             | 770,320                       | 4,800                             | 318,370                      | -                            | -                       | -                         | -                           | -                          | 1,858                         | 12,729                          | -                         | -                  | 1,108,077           |
| 53 Voznesenka Elem./High       | 458,536                       | 99,858                            | 287,503                      | -                            | -                       | -                         | -                           | -                          | 1,534                         | 9,583                           | -                         | -                  | 857,014             |
| 50 West Homer Elem.            | 916,719                       | 6,917                             | 449,030                      | -                            | -                       | -                         | -                           | -                          | 2,704                         | 19,012                          | 50                        | -                  | 1,394,432           |
| 42 William H. Seward Elem.     | 987,051                       | 7,574                             | 487,888                      | -                            | -                       | -                         | -                           | -                          | 2,840                         | 19,455                          | 100                       | -                  | 1,504,908           |
| 73 Asst Supt Instruction       | 4,200                         | 321                               | -                            | -                            | 9,000                   | -                         | -                           | -                          | -                             | -                               | 128,798                   | -                  | 142,319             |
| 78 Information Services        | -                             | 263,648                           | 129,947                      | -                            | 37,900                  | -                         | 230,223                     | -                          | 26,900                        | 15,000                          | -                         | -                  | 703,618             |
| 79 E- Rate & Technology        | -                             | -                                 | -                            | -                            | -                       | -                         | -                           | -                          | -                             | -                               | -                         | 831,602            | 831,602             |
| 81 Special Services            | 72,670                        | 420                               | 33,517                       | -                            | 8,470                   | -                         | -                           | -                          | -                             | 1,225                           | -                         | -                  | 116,302             |
| 83 Districtwide Services       | (318,453)                     | (66,617)                          | 6,918,278                    | -                            | -                       | -                         | -                           | -                          | -                             | -                               | 5,236,337                 | -                  | 11,769,545          |
| 84 Elementary Ed/Curriculum    | 25,000                        | 10,000                            | 2,678                        | 10,000                       | 9,500                   | -                         | -                           | -                          | 150                           | 555,000                         | -                         | -                  | 612,328             |
| 85 Secondary Ed/Pupil Activity | 38,272                        | 11,761                            | 25,643                       | -                            | -                       | -                         | -                           | -                          | 2,500                         | 108,080                         | -                         | 7,500              | 193,756             |
| 86 K-12/Assessment             | -                             | -                                 | -                            | -                            | -                       | -                         | -                           | -                          | -                             | 1,500                           | -                         | -                  | 1,500               |
| 96 Unallocated                 | 193,164                       | -                                 | 124,456                      | -                            | -                       | -                         | -                           | -                          | -                             | -                               | -                         | -                  | 317,620             |
| <b>Total</b>                   | <b>\$31,512,419</b>           | <b>\$1,843,703</b>                | <b>\$22,913,238</b>          | <b>\$ 100,000</b>            | <b>\$ 120,357</b>       | <b>\$ -</b>               | <b>\$ 300,723</b>           | <b>\$ -</b>                | <b>\$ 388,589</b>             | <b>\$2,592,979</b>              | <b>\$7,479,275</b>        | <b>\$1,020,602</b> | <b>\$68,271,885</b> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

| Location                       | 3100<br>Certified<br>Salaries | 3200<br>Non-Certified<br>Salaries | 3500<br>Employee<br>Benefits | 4100<br>Pro-Tech<br>Services | 4200<br>Staff<br>Travel | 4250<br>Student<br>Travel | 4300<br>Utility<br>Services | 4400<br>Purchased<br>Services | 4500<br>Supplies<br>& Materials | 4900<br>Other<br>Expenses | 5100<br>Equipment | Total                |
|--------------------------------|-------------------------------|-----------------------------------|------------------------------|------------------------------|-------------------------|---------------------------|-----------------------------|-------------------------------|---------------------------------|---------------------------|-------------------|----------------------|
| 65 Auora Borealis              | \$ 2,309                      | \$ 50,306                         | \$ 42,508                    | \$ -                         | \$ -                    | \$ -                      | \$ -                        | \$ -                          | \$ 11                           | \$ -                      | \$ -              | \$ 95,134            |
| 31 Chapman Elem.               | 72,852                        | -                                 | 31,311                       | -                            | -                       | -                         | -                           | -                             | 325                             | -                         | -                 | 104,488              |
| 80 Connections                 | 90,980                        | 420                               | 37,805                       | -                            | -                       | -                         | -                           | -                             | 225                             | -                         | -                 | 129,430              |
| 68 Fireweed Academy            | 90,015                        | 25,997                            | 68,536                       | -                            | -                       | -                         | -                           | -                             | 2,225                           | -                         | -                 | 186,773              |
| 66 Homer Flex                  | 31,876                        | 17,483                            | 21,123                       | -                            | -                       | -                         | -                           | -                             | 113                             | -                         | -                 | 70,595               |
| 06 Homer High                  | 322,151                       | 197,193                           | 361,540                      | -                            | -                       | -                         | -                           | -                             | 1,325                           | -                         | -                 | 882,209              |
| 13 Homer Middle                | 209,651                       | 192,840                           | 302,082                      | -                            | -                       | -                         | -                           | -                             | 1,875                           | -                         | -                 | 706,448              |
| 35 Hope                        | 7,598                         | -                                 | 1,086                        | -                            | -                       | -                         | -                           | -                             | 23                              | -                         | -                 | 8,707                |
| 56 Kachemak Selo Elem./High    | 21,647                        | -                                 | 11,452                       | -                            | -                       | -                         | -                           | -                             | 90                              | -                         | -                 | 33,189               |
| 63 Kaleidoscope                | 49,466                        | 11,085                            | 41,601                       | -                            | -                       | -                         | -                           | -                             | 625                             | -                         | -                 | 102,777              |
| 48 K-Beach Elem.               | 204,947                       | 196,833                           | 242,993                      | -                            | -                       | -                         | -                           | -                             | 1,425                           | -                         | -                 | 646,198              |
| 67 Kenai Alternative           | 128,720                       | 69,929                            | 124,090                      | -                            | -                       | -                         | -                           | -                             | 338                             | -                         | -                 | 323,077              |
| 07 Kenai Central High          | 301,756                       | 28,787                            | 188,323                      | -                            | -                       | -                         | -                           | -                             | 2,035                           | -                         | -                 | 520,901              |
| 11 Kenai Middle                | 381,834                       | 102,275                           | 261,481                      | -                            | -                       | -                         | -                           | -                             | 3,015                           | -                         | -                 | 748,605              |
| 47 McNeil Canyon Elem.         | 91,274                        | 24,976                            | 58,548                       | -                            | -                       | -                         | -                           | -                             | 225                             | -                         | -                 | 175,023              |
| 37 Moose Pass Elem.            | 7,598                         | -                                 | 1,086                        | -                            | -                       | -                         | -                           | -                             | 23                              | -                         | -                 | 8,707                |
| 51 Mountain View Elem.         | 394,840                       | 402,610                           | 526,082                      | -                            | -                       | -                         | -                           | -                             | 3,650                           | -                         | -                 | 1,327,182            |
| 34 Nanwalek Elem./High         | 78,541                        | 65,074                            | 105,800                      | -                            | -                       | -                         | -                           | -                             | 270                             | -                         | -                 | 249,685              |
| 10 Nikiski Mid./Sr.            | 303,556                       | 172,823                           | 317,706                      | -                            | -                       | -                         | -                           | -                             | 4,425                           | -                         | -                 | 798,510              |
| 52 Nikiski North Star Elem.    | 261,798                       | 138,535                           | 250,051                      | -                            | -                       | -                         | -                           | -                             | 1,400                           | -                         | -                 | 651,784              |
| 38 Nikolaevsk Elem./High       | 75,648                        | 28,787                            | 68,817                       | -                            | -                       | -                         | -                           | -                             | 325                             | -                         | -                 | 173,577              |
| 02 Ninilchik Elem./High        | 139,401                       | 69,929                            | 112,914                      | -                            | -                       | -                         | -                           | -                             | 450                             | -                         | -                 | 322,694              |
| 33 Paul Banks Elem.            | 318,580                       | 253,058                           | 413,986                      | -                            | -                       | -                         | -                           | -                             | 1,825                           | -                         | -                 | 987,449              |
| 40 Port Graham Elem./High      | 23,428                        | 34,965                            | 17,813                       | -                            | -                       | -                         | -                           | -                             | 90                              | -                         | -                 | 76,296               |
| 49 Razdolna Elem./High         | 32,471                        | -                                 | 17,179                       | -                            | -                       | -                         | -                           | -                             | 135                             | -                         | -                 | 49,785               |
| 46 Redoubt Elem.               | 254,187                       | 283,750                           | 360,667                      | -                            | -                       | -                         | -                           | -                             | 720                             | -                         | -                 | 899,324              |
| 16 River City Academy          | 116,066                       | 34,345                            | 91,260                       | -                            | -                       | -                         | -                           | -                             | 360                             | -                         | -                 | 242,031              |
| 08 Seward High                 | 145,314                       | 120,450                           | 168,343                      | -                            | -                       | -                         | -                           | -                             | 423                             | -                         | -                 | 434,530              |
| 14 Seward Middle               | 139,397                       | 57,797                            | 106,324                      | -                            | -                       | -                         | -                           | -                             | 450                             | -                         | -                 | 303,968              |
| 12 Skyview Middle              | 364,504                       | 185,286                           | 320,432                      | -                            | -                       | -                         | -                           | -                             | 3,025                           | -                         | -                 | 873,247              |
| 43 Soldotna Elem.              | 402,796                       | 224,636                           | 381,955                      | -                            | -                       | -                         | -                           | -                             | 2,525                           | -                         | -                 | 1,011,912            |
| 09 Soldotna High               | 652,857                       | 593,099                           | 857,454                      | -                            | -                       | -                         | -                           | -                             | 2,620                           | -                         | -                 | 2,106,030            |
| 64 Soldotna Montessori Charter | 68,852                        | 55,447                            | 72,513                       | -                            | -                       | -                         | -                           | -                             | 225                             | -                         | -                 | 197,037              |
| 17 Soldotna Prep               | -                             | -                                 | -                            | -                            | -                       | -                         | -                           | -                             | -                               | -                         | -                 | -                    |
| 44 Sterling Elem.              | 144,596                       | 179,809                           | 255,440                      | -                            | -                       | -                         | -                           | -                             | 450                             | -                         | -                 | 580,295              |
| 03 Susan B English             | 5,857                         | -                                 | 839                          | -                            | -                       | -                         | -                           | -                             | 223                             | -                         | -                 | 6,919                |
| 01 Tebughna School             | 31,876                        | -                                 | 15,006                       | -                            | -                       | -                         | -                           | -                             | 113                             | -                         | -                 | 46,995               |
| 45 Tustumena Elem.             | 139,700                       | 131,206                           | 202,683                      | -                            | -                       | -                         | -                           | -                             | 675                             | -                         | -                 | 474,264              |
| 53 Voznesenka Elem./High       | 79,567                        | 35,147                            | 71,285                       | -                            | -                       | -                         | -                           | -                             | 225                             | -                         | -                 | 186,224              |
| 50 West Homer Elem.            | 266,898                       | 267,572                           | 370,309                      | -                            | -                       | -                         | -                           | -                             | 1,300                           | -                         | -                 | 906,079              |
| 42 William H. Seward Elem.     | 260,096                       | 128,063                           | 218,440                      | -                            | -                       | -                         | -                           | -                             | 2,155                           | -                         | -                 | 608,754              |
| 81 Special Services            | 658,682                       | 182,634                           | 367,122                      | 336,894                      | 34,367                  | 1,550                     | -                           | 3,200                         | 50,245                          | 31,000                    | 2,000             | 1,667,694            |
| 83 Districtwide Services       | -                             | -                                 | 1,606,782                    | -                            | -                       | -                         | -                           | -                             | -                               | -                         | -                 | 1,606,782            |
|                                | <u>\$ 7,374,182</u>           | <u>\$ 4,563,146</u>               | <u>\$ 9,092,767</u>          | <u>\$ 336,894</u>            | <u>\$ 34,367</u>        | <u>\$ 1,550</u>           | <u>\$ -</u>                 | <u>\$ 3,200</u>               | <u>\$ 92,202</u>                | <u>\$ 31,000</u>          | <u>\$ 2,000</u>   | <u>\$ 21,531,308</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4220 Special Education Support Services - Student

|                                | 3100                | 3200                   | 3500               | 4100              | 4200             | 4300             | 4400               | 4500                 | 4900             | 5100            |                     |
|--------------------------------|---------------------|------------------------|--------------------|-------------------|------------------|------------------|--------------------|----------------------|------------------|-----------------|---------------------|
| Location                       | Certified Salaries  | Non-Certified Salaries | Employee Benefits  | Pro-Tech Services | Staff Travel     | Utility Services | Purchased Services | Supplies & Materials | Other Expenses   | Equipment       | Total               |
| 65 Aurora Borealis Charter     | \$ 13,490           | \$ 5,242               | \$ 11,422          | \$ -              | \$ -             | \$ -             | \$ -               | \$ 45                | \$ -             | \$ -            | \$ 30,199           |
| 31 Chapman Elem.               | 57,238              | -                      | 27,338             | -                 | -                | -                | -                  | 180                  | -                | -               | 84,756              |
| 80 Connections                 | 659                 | 2,425                  | 2,401              | -                 | -                | -                | -                  | 2                    | -                | -               | 5,487               |
| 68 Fireweed Academy            | 12,533              | -                      | 5,261              | -                 | -                | -                | -                  | 34                   | -                | -               | 17,828              |
| 13 Homer Middle                | -                   | -                      | -                  | -                 | -                | -                | -                  | -                    | -                | -               | -                   |
| 66 Homer Flex                  | -                   | -                      | -                  | -                 | -                | -                | -                  | -                    | -                | -               | -                   |
| 06 Homer High                  | 57,238              | -                      | 27,338             | -                 | -                | -                | -                  | 180                  | -                | -               | 84,756              |
| 35 Hope                        | -                   | -                      | 3,144              | -                 | -                | -                | -                  | -                    | -                | -               | 3,144               |
| 56 Kachemak Selo Elem./High    | -                   | -                      | -                  | -                 | -                | -                | -                  | -                    | -                | -               | -                   |
| 63 Kaleidoscope Charter        | -                   | -                      | -                  | 32,524            | -                | -                | -                  | 400                  | -                | -               | 32,924              |
| 48 K-Beach Elem.               | 125,919             | 66,157                 | 98,809             | -                 | -                | -                | -                  | 397                  | -                | -               | 291,282             |
| 67 Kenai Alternative           | 13,618              | 3,932                  | 10,266             | -                 | -                | -                | -                  | 43                   | -                | -               | 27,859              |
| 07 Kenai Central High          | 34,699              | -                      | 14,211             | -                 | -                | -                | -                  | 90                   | -                | -               | 49,000              |
| 11 Kenai Middle                | 67,230              | -                      | 28,191             | -                 | -                | -                | -                  | 176                  | -                | -               | 95,597              |
| 47 McNeil Canyon Elem.         | 7,595               | -                      | 3,397              | -                 | -                | -                | -                  | 23                   | -                | -               | 11,015              |
| 37 Moose Pass Elem.            | 6,395               | -                      | 2,886              | -                 | -                | -                | -                  | -                    | -                | -               | 9,281               |
| 51 Mountain View Elem.         | 142,082             | 33,022                 | 75,873             | -                 | -                | -                | -                  | 446                  | -                | -               | 251,423             |
| 34 Nanwalek                    | -                   | -                      | -                  | -                 | -                | -                | -                  | -                    | -                | -               | -                   |
| 10 Nikiski Mid./Sr.            | 62,290              | 43,685                 | 61,842             | -                 | -                | -                | -                  | 162                  | -                | -               | 167,979             |
| 52 Nikiski North Star Elem.    | 119,321             | 27,813                 | 60,077             | -                 | -                | -                | -                  | 338                  | -                | -               | 207,549             |
| 38 Nikolaevsk                  | 13,429              | -                      | 6,873              | -                 | -                | -                | -                  | 45                   | -                | -               | 20,347              |
| 02 Ninilchik                   | 56,396              | -                      | 25,398             | -                 | -                | -                | -                  | 158                  | -                | -               | 81,952              |
| 33 Paul Banks Elem.            | 105,970             | -                      | 47,525             | -                 | -                | -                | -                  | 315                  | -                | -               | 153,810             |
| 49 Razdolna                    | 7,595               | -                      | 3,397              | -                 | -                | -                | -                  | 23                   | -                | -               | 11,015              |
| 46 Redoubt Elem.               | 116,271             | 43,685                 | 89,969             | -                 | -                | -                | -                  | 338                  | -                | -               | 250,263             |
| 16 River City                  | 13,818              | -                      | 6,553              | -                 | -                | -                | -                  | 45                   | -                | -               | 20,416              |
| 14 Seward Middle               | 16,323              | 4,640                  | 11,019             | -                 | -                | -                | -                  | 41                   | -                | -               | 32,023              |
| 08 Seward High                 | 11,409              | -                      | 4,521              | -                 | -                | -                | -                  | 27                   | -                | -               | 15,957              |
| 12 Skyview Middle              | 89,460              | -                      | 41,326             | -                 | -                | -                | -                  | 270                  | -                | -               | 131,056             |
| 43 Soldotna Elem.              | 106,979             | 64,925                 | 107,687            | -                 | -                | -                | -                  | 292                  | -                | -               | 279,883             |
| 09 Soldotna High               | 104,355             | -                      | 47,594             | -                 | -                | -                | -                  | 243                  | -                | -               | 152,192             |
| 64 Soldotna Montessori Charter | 47,814              | -                      | 19,267             | -                 | -                | -                | -                  | 122                  | -                | -               | 67,203              |
| 17 Soldotna Prep               | -                   | -                      | -                  | -                 | -                | -                | -                  | -                    | -                | -               | -                   |
| 44 Sterling Elem.              | 64,658              | -                      | 31,780             | -                 | -                | -                | -                  | 164                  | -                | -               | 96,602              |
| 01 Tebughna School             | -                   | -                      | -                  | -                 | -                | -                | -                  | -                    | -                | -               | -                   |
| 45 Tustumena Elem.             | 33,421              | -                      | 14,685             | -                 | -                | -                | -                  | 90                   | -                | -               | 48,196              |
| 53 Voznesenka                  | -                   | -                      | -                  | -                 | -                | -                | -                  | -                    | -                | -               | -                   |
| 50 West Homer Elem.            | 108,450             | -                      | 49,032             | -                 | -                | -                | -                  | 326                  | -                | -               | 157,808             |
| 42 William H. Seward Elem.     | 121,530             | 31,054                 | 64,053             | -                 | -                | -                | -                  | 412                  | -                | -               | 217,049             |
| 81 Special Services            | 907,002             | 161,981                | 495,943            | 438,400           | 67,455           | 5,000            | 3,575              | 45,312               | 10,440           | 5,300           | 2,140,408           |
| 83 Districtwide Services       | -                   | -                      | 501,599            | -                 | -                | -                | -                  | -                    | -                | -               | 501,599             |
|                                | <u>\$ 2,645,187</u> | <u>\$ 488,561</u>      | <u>\$2,000,677</u> | <u>\$ 470,924</u> | <u>\$ 67,455</u> | <u>\$ 5,000</u>  | <u>\$ 3,575</u>    | <u>\$ 50,739</u>     | <u>\$ 10,440</u> | <u>\$ 5,300</u> | <u>\$ 5,747,858</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 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            | Total               |
|--------------------------------|---------------------|------------------------|--------------------|-------------------|------------------|-----------------|------------------|--------------------|----------------------|-----------------|-----------------|---------------------|
| Location                       | Certified Salaries  | Non-Certified Salaries | Employee Benefits  | Pro-Tech Services | Staff Travel     | Student Travel  | Utility Services | Purchased Services | Supplies & Materials | Other Expenses  | Equipment       |                     |
| 65 Aurora Borealis Charter     | \$ -                | \$ 33,912              | \$ 33,203          | \$ -              | \$ -             | \$ -            | \$ -             | \$ -               | \$ 800               | \$ -            | \$ -            | 67,915              |
| 31 Chapman Elem.               | -                   | 54,990                 | 39,352             | -                 | -                | -               | -                | -                  | 550                  | -               | -               | 94,892              |
| 32 Cooper Landing Elem.        | -                   | 2,848                  | 2,080              | -                 | -                | -               | -                | -                  | 25                   | -               | -               | 4,953               |
| 68 Fireweed Academy            | -                   | 22,108                 | 12,755             | -                 | -                | -               | -                | -                  | 200                  | -               | -               | 35,063              |
| 66 Homer Flex                  | 42,833              | -                      | 23,457             | -                 | -                | -               | -                | -                  | 145                  | -               | -               | 66,435              |
| 06 Homer High                  | 166,412             | 78,078                 | 131,489            | -                 | -                | -               | -                | -                  | 4,338                | 78              | -               | 380,395             |
| 13 Homer Middle                | 37,278              | 57,062                 | 76,059             | -                 | -                | -               | -                | -                  | 763                  | -               | -               | 171,162             |
| 35 Hope Elem./High             | -                   | 2,848                  | 2,080              | -                 | -                | -               | -                | -                  | 200                  | -               | -               | 5,128               |
| 56 Kachemak Selo Elem./High    | 14,303              | -                      | 5,843              | -                 | -                | -               | -                | -                  | 236                  | -               | -               | 20,382              |
| 63 Kaleidoscope                | -                   | 36,997                 | 14,235             | -                 | -                | -               | -                | -                  | 500                  | -               | -               | 51,732              |
| 48 K-Beach Elem.               | -                   | 35,537                 | 19,906             | -                 | -                | -               | -                | -                  | 1,000                | -               | -               | 56,443              |
| 67 Kenai Alternative           | 61,090              | -                      | 25,741             | -                 | -                | -               | -                | -                  | 45                   | -               | -               | 86,876              |
| 07 Kenai Central High          | 190,380             | 80,204                 | 149,412            | -                 | -                | -               | -                | -                  | 2,750                | -               | -               | 422,746             |
| 11 Kenai Middle                | 64,033              | 61,270                 | 81,303             | -                 | -                | -               | -                | -                  | 1,425                | -               | -               | 208,031             |
| 47 McNeil Canyon Elem.         | -                   | 22,990                 | 19,172             | -                 | -                | -               | -                | -                  | 300                  | -               | -               | 42,462              |
| 37 Moose Pass Elem.            | -                   | 2,860                  | 2,081              | -                 | -                | -               | -                | -                  | 25                   | -               | -               | 4,966               |
| 51 Mountain View Elem.         | -                   | 42,394                 | 35,547             | -                 | -                | -               | -                | -                  | 1,100                | -               | -               | 79,041              |
| 34 Nanwalek Elem/High          | 13,508              | -                      | 6,884              | -                 | -                | -               | -                | -                  | 345                  | -               | -               | 20,737              |
| 10 Nikiski Mid./Sr.            | 62,277              | 77,282                 | 88,418             | -                 | -                | -               | -                | -                  | 1,425                | -               | -               | 229,402             |
| 52 Nikiski North Star Elem.    | -                   | 57,062                 | 41,612             | -                 | -                | -               | -                | -                  | 750                  | -               | -               | 99,424              |
| 38 Nikolaevsk Elem./High       | 13,508              | 9,387                  | 9,648              | -                 | -                | -               | -                | -                  | 245                  | -               | -               | 32,788              |
| 02 Ninilchik Elem./High        | -                   | 25,443                 | 17,168             | -                 | -                | -               | -                | -                  | 650                  | -               | -               | 43,261              |
| 33 Paul Banks Elem.            | -                   | 39,503                 | 11,599             | -                 | -                | -               | -                | -                  | 350                  | -               | -               | 51,452              |
| 40 Port Graham Elem./High      | 13,508              | 4,926                  | 10,987             | -                 | -                | -               | -                | -                  | 345                  | -               | -               | 29,766              |
| 49 Razdolna Elem./High         | 14,303              | -                      | 5,843              | -                 | -                | -               | -                | -                  | 138                  | -               | -               | 20,284              |
| 46 Redoubt Elem.               | -                   | 45,615                 | 36,544             | -                 | -                | -               | -                | -                  | 500                  | -               | -               | 82,659              |
| 16 River City Academy          | 18,837              | 7,715                  | 10,547             | -                 | -                | -               | -                | -                  | 245                  | -               | -               | 37,344              |
| 08 Seward High                 | 94,187              | 25,671                 | 56,959             | -                 | -                | -               | -                | -                  | 1,725                | 520             | -               | 179,062             |
| 14 Seward Middle               | -                   | 22,822                 | 16,646             | -                 | -                | -               | -                | -                  | 350                  | -               | -               | 39,818              |
| 12 Skyview Middle              | 94,187              | 89,221                 | 112,105            | -                 | -                | -               | -                | -                  | 1,075                | -               | -               | 296,588             |
| 43 Soldotna Elem.              | -                   | 36,516                 | 26,632             | -                 | -                | -               | -                | -                  | 700                  | -               | -               | 63,848              |
| 09 Soldotna High               | 236,427             | 130,987                | 197,965            | -                 | -                | -               | -                | -                  | 2,850                | -               | -               | 568,229             |
| 64 Soldotna Montessori Charter | -                   | 20,667                 | 14,990             | -                 | -                | -               | -                | -                  | 250                  | -               | -               | 35,907              |
| 17 Soldotna Prep               | -                   | -                      | -                  | -                 | -                | -               | -                | -                  | -                    | -               | -               | -                   |
| 44 Sterling Elem.              | -                   | 57,062                 | 39,971             | -                 | -                | -               | -                | -                  | 450                  | -               | -               | 97,483              |
| 03 Susan B English             | 13,508              | 4,926                  | 10,987             | -                 | -                | -               | -                | -                  | 145                  | -               | -               | 29,566              |
| 01 Tebughna School             | -                   | 320                    | 94                 | -                 | -                | -               | -                | -                  | 100                  | -               | -               | 514                 |
| 45 Tustumena Elem.             | -                   | 14,838                 | 4,352              | -                 | -                | -               | -                | -                  | 300                  | -               | -               | 19,490              |
| 53 Voznesenka Elem./High       | 14,294              | 13,150                 | 16,805             | -                 | -                | -               | -                | -                  | 288                  | -               | -               | 44,537              |
| 50 West Homer Elem.            | -                   | 43,408                 | 29,235             | -                 | -                | -               | -                | -                  | 500                  | -               | -               | 73,143              |
| 42 William H. Seward Elem.     | -                   | -                      | -                  | -                 | -                | -               | -                | -                  | 600                  | -               | -               | 600                 |
| 83 Districtwide Services       | -                   | -                      | 389,571            | -                 | -                | -               | -                | -                  | -                    | -               | -               | 389,571             |
| 85 Secondary Ed/Pupil Activity | 65,596              | 41,489                 | 69,329             | -                 | 25,380           | 2,500           | -                | 4,500              | 1,430                | -               | 1,000           | 211,224             |
| 86 K-12/Assessment             | -                   | -                      | -                  | -                 | -                | -               | -                | -                  | -                    | -               | -               | -                   |
| 87 Nursing Services            | -                   | 219,706                | 108,637            | -                 | 36,100           | -               | 750              | 2,200              | 24,000               | 6,500           | -               | 397,893             |
|                                | <u>\$ 1,230,469</u> | <u>\$1,521,814</u>     | <u>\$2,007,243</u> | <u>\$ -</u>       | <u>\$ 61,480</u> | <u>\$ 2,500</u> | <u>\$ 750</u>    | <u>\$ 6,700</u>    | <u>\$ 54,158</u>     | <u>\$ 7,098</u> | <u>\$ 1,000</u> | <u>\$ 4,893,212</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

|                                | 3100                | 3200                   | 3500                | 4100              | 4200             | 4250           | 4300             | 4400               | 4500                 | 4900             | 5100            |                     |
|--------------------------------|---------------------|------------------------|---------------------|-------------------|------------------|----------------|------------------|--------------------|----------------------|------------------|-----------------|---------------------|
| Location                       | Certified Salaries  | Non-Certified Salaries | Employee Benefits   | Pro-Tech Services | Staff Travel     | Student Travel | Utility Services | Purchased Services | Supplies & Materials | Other Expenses   | Equipment       | Total               |
| 31 Chapman Elem.               | \$ -                | \$ 11,194              | \$ 13,244           | \$ -              | \$ -             | \$ -           | \$ -             | \$ -               | \$ 800               | \$ -             | \$ -            | \$ 25,238           |
| 68 Fireweed Academy            | -                   | 16,268                 | 4,872               | -                 | -                | -              | -                | -                  | -                    | -                | -               | 21,140              |
| 66 Homer Flex                  | -                   | -                      | -                   | -                 | -                | -              | -                | -                  | -                    | -                | -               | -                   |
| 06 Homer High                  | 39,905              | 47,117                 | 65,444              | -                 | -                | -              | -                | -                  | 3,113                | -                | -               | 155,579             |
| 13 Homer Middle                | -                   | 12,554                 | 12,793              | -                 | -                | -              | -                | -                  | 2,000                | -                | -               | 27,347              |
| 63 Kaleidoscope Charter        | -                   | 25,802                 | 7,728               | -                 | -                | -              | -                | -                  | 400                  | -                | -               | 33,930              |
| 48 K-Beach Elem.               | 37,824              | 15,214                 | 22,278              | -                 | -                | -              | -                | -                  | 2,613                | -                | -               | 77,929              |
| 07 Kenai Central High          | 37,824              | 46,012                 | 53,679              | -                 | -                | -              | -                | -                  | 10,113               | -                | -               | 147,628             |
| 11 Kenai Middle                | 37,824              | 14,109                 | 23,188              | -                 | -                | -              | -                | -                  | 4,913                | -                | -               | 80,034              |
| 47 McNeil Canyon Elem.         | -                   | 13,564                 | 12,127              | -                 | -                | -              | -                | -                  | 648                  | -                | -               | 26,339              |
| 51 Mountain View Elem.         | 63,752              | 12,105                 | 35,792              | -                 | -                | -              | -                | -                  | 1,725                | -                | -               | 113,374             |
| 10 Nikiski Mid./Sr.            | -                   | 46,548                 | 14,824              | -                 | -                | -              | -                | -                  | 5,000                | -                | -               | 66,372              |
| 52 Nikiski North Star Elem.    | -                   | 15,822                 | 4,669               | -                 | -                | -              | -                | -                  | 250                  | -                | -               | 20,741              |
| 38 Nikolaevsk Elem./High       | -                   | -                      | -                   | -                 | -                | -              | -                | -                  | 750                  | -                | -               | 750                 |
| 02 Ninilchik Elem./High        | -                   | -                      | -                   | -                 | -                | -              | -                | -                  | 250                  | -                | -               | 250                 |
| 33 Paul Banks Elem.            | -                   | 13,564                 | 4,003               | -                 | -                | -              | -                | -                  | 500                  | -                | -               | 18,067              |
| 49 Razdolna Elem./High         | -                   | -                      | -                   | -                 | -                | -              | -                | -                  | 300                  | -                | -               | 300                 |
| 46 Redoubt Elem.               | -                   | 15,822                 | 4,669               | -                 | -                | -              | -                | -                  | 3,000                | -                | -               | 23,491              |
| 08 Seward High                 | -                   | 44,960                 | 23,456              | -                 | -                | -              | -                | -                  | 2,500                | -                | -               | 70,916              |
| 14 Seward Middle               | -                   | 13,057                 | 12,934              | -                 | -                | -              | -                | -                  | 1,000                | -                | -               | 26,991              |
| 12 Skyview Middle              | -                   | 12,105                 | 3,557               | -                 | -                | -              | -                | -                  | 6,500                | -                | -               | 22,162              |
| 43 Soldotna Elem.              | -                   | 12,450                 | 20,076              | -                 | -                | -              | -                | -                  | 2,000                | -                | -               | 34,526              |
| 09 Soldotna High               | 70,549              | 46,322                 | 80,200              | -                 | -                | -              | -                | -                  | 8,725                | -                | -               | 205,796             |
| 64 Soldotna Montessori Charter | -                   | 26,236                 | 24,420              | -                 | -                | -              | -                | -                  | -                    | -                | -               | 50,656              |
| 17 Soldotna Prep               | -                   | -                      | -                   | -                 | -                | -              | -                | -                  | -                    | -                | -               | -                   |
| 44 Sterling Elem.              | -                   | 10,763                 | 13,485              | -                 | -                | -              | -                | -                  | 1,000                | -                | -               | 25,248              |
| 03 Susan B English             | -                   | -                      | -                   | -                 | -                | -              | -                | -                  | 500                  | -                | -               | 500                 |
| 45 Tustumena Elem.             | -                   | 13,564                 | 4,003               | -                 | -                | -              | -                | -                  | 2,000                | -                | -               | 19,567              |
| 53 Voznesenka Elem./High       | -                   | -                      | -                   | -                 | -                | -              | -                | -                  | -                    | -                | -               | -                   |
| 50 West Homer Elem.            | 40,811              | 15,822                 | 10,509              | -                 | -                | -              | -                | -                  | 963                  | -                | -               | 68,105              |
| 42 William H. Seward Elem.     | 37,824              | 13,015                 | 21,629              | -                 | -                | -              | -                | -                  | 613                  | -                | -               | 73,081              |
| 73 Asst Supt Instruction       | 20,000              | -                      | 1,849               | 3,000             | -                | -              | -                | -                  | -                    | -                | -               | 24,849              |
| 81 Special Services            | 31,363              | 125                    | 11,423              | 25,000            | 1,750            | -              | -                | -                  | 1,398                | 3,000            | -               | 74,059              |
| 82 Schools and Compliance      | 134,402             | -                      | 39,452              | -                 | 5,254            | -              | 6,850            | 3,000              | 10,000               | 6,500            | -               | 205,458             |
| 83 Districtwide Services       | -                   | -                      | 235,576             | -                 | -                | -              | -                | 5,000              | -                    | -                | -               | 240,576             |
| 84 Elementary Ed/Curriculum    | 381,934             | 31,657                 | 165,258             | -                 | 29,475           | -              | -                | -                  | 207,801              | 3,495            | -               | 819,620             |
| 85 Secondary Ed/Pupil Activity | 210,786             | 33,895                 | 100,205             | -                 | 12,600           | -              | 2,800            | 350                | 9,225                | 3,000            | 2,500           | 375,361             |
| 86 K-12/Assessment             | 110,417             | 123,712                | 124,933             | 15,000            | 18,000           | -              | 6,500            | 52,250             | 110,000              | 3,500            | 2,000           | 566,312             |
|                                | <u>\$ 1,255,215</u> | <u>\$ 703,378</u>      | <u>\$ 1,172,275</u> | <u>\$ 43,000</u>  | <u>\$ 67,079</u> | <u>\$ -</u>    | <u>\$ 16,150</u> | <u>\$ 60,600</u>   | <u>\$ 400,600</u>    | <u>\$ 19,495</u> | <u>\$ 4,500</u> | <u>\$ 3,742,292</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4400 School Administration

| Location                       | 3100<br>Certified<br>Salaries | 3200<br>Non-Certified<br>Salaries | 3500<br>Employee<br>Benefits | 4100<br>Pro-Tech<br>Services | 4200<br>Staff<br>Travel | 4300<br>Utility<br>Services | 4500<br>Supplies<br>& Materials | 4900<br>Other<br>Expenses | 5100<br>Equipment | Total               |
|--------------------------------|-------------------------------|-----------------------------------|------------------------------|------------------------------|-------------------------|-----------------------------|---------------------------------|---------------------------|-------------------|---------------------|
| 65 Aurora Borealis Charter     | \$ 102,178                    | \$ -                              | \$ 39,377                    | \$ -                         | \$ 1,500                | \$ -                        | \$ 225                          | \$ 100                    | \$ -              | \$ 143,380          |
| 31 Chapman Elem.               | 85,892                        | 336                               | 31,883                       | -                            | 1,125                   | -                           | 180                             | 700                       | -                 | 120,116             |
| 32 Cooper Landing Elem.        | 11,885                        | 42                                | 3,919                        | -                            | 1,350                   | -                           | 23                              | 140                       | -                 | 17,359              |
| 68 Fireweed Academy            | 96,896                        | -                                 | 36,979                       | -                            | 1,100                   | -                           | 225                             | -                         | -                 | 135,200             |
| 66 Homer Flex                  | 89,495                        | 420                               | 37,281                       | -                            | 1,350                   | -                           | 225                             | 714                       | -                 | 129,485             |
| 06 Homer High                  | 237,147                       | 840                               | 79,171                       | -                            | 8,550                   | -                           | 950                             | 2,042                     | -                 | 328,700             |
| 13 Homer Middle                | 115,567                       | 420                               | 40,795                       | -                            | 1,350                   | -                           | 225                             | 714                       | -                 | 159,071             |
| 35 Hope Elem./High             | 11,735                        | 42                                | 3,919                        | -                            | 2,970                   | -                           | 23                              | 700                       | -                 | 19,389              |
| 56 Kachemak Selo Elem./High    | 33,566                        | 126                               | 11,354                       | -                            | 935                     | -                           | 68                              | 700                       | -                 | 46,749              |
| 63 Kaleidoscope Charter        | 96,732                        | -                                 | 38,517                       | -                            | -                       | -                           | 425                             | -                         | -                 | 135,674             |
| 48 K-Beach Elem.               | 110,142                       | 420                               | 38,377                       | -                            | 1,350                   | -                           | 225                             | 1,479                     | -                 | 151,993             |
| 67 Kenai Alternative           | 106,222                       | 420                               | 39,674                       | -                            | 675                     | -                           | 225                             | 714                       | -                 | 147,930             |
| 07 Kenai Central High          | 233,636                       | 840                               | 82,524                       | -                            | 5,850                   | -                           | 600                             | 1,428                     | -                 | 324,878             |
| 11 Kenai Middle                | 176,139                       | 630                               | 59,095                       | -                            | 675                     | -                           | 338                             | 1,428                     | -                 | 238,305             |
| 47 McNeil Canyon Elem.         | 56,817                        | 210                               | 19,168                       | -                            | 1,350                   | -                           | 113                             | 700                       | -                 | 78,358              |
| 37 Moose Pass Elem.            | 11,735                        | 42                                | 3,919                        | -                            | 1,125                   | -                           | 23                              | 140                       | -                 | 16,984              |
| 51 Mountain View Elem.         | 202,755                       | 840                               | 76,535                       | -                            | 900                     | -                           | 450                             | 1,619                     | -                 | 283,099             |
| 34 Nanwalek Elem./High         | 44,241                        | 210                               | 16,635                       | -                            | 3,600                   | -                           | 113                             | 700                       | -                 | 65,499              |
| 10 Nikiski Mid./Sr.            | 186,142                       | 630                               | 61,717                       | -                            | 4,500                   | -                           | 338                             | 1,428                     | -                 | 254,755             |
| 52 Nikiski North Star Elem.    | 106,439                       | 420                               | 37,991                       | -                            | 900                     | -                           | 225                             | 700                       | -                 | 146,675             |
| 38 Nikolaevsk Elem./High       | 52,200                        | 210                               | 18,579                       | -                            | 3,150                   | -                           | 223                             | 714                       | -                 | 75,076              |
| 02 Ninilchik Elem./High        | 91,807                        | 336                               | 31,131                       | -                            | 2,925                   | -                           | 180                             | 714                       | -                 | 127,093             |
| 33 Paul Banks Elem.            | 108,535                       | 420                               | 38,435                       | -                            | 1,350                   | -                           | 225                             | 700                       | -                 | 149,665             |
| 40 Port Graham Elem./High      | 26,167                        | 105                               | 9,382                        | -                            | 3,600                   | -                           | 56                              | 350                       | -                 | 39,660              |
| 49 Razdolna Elem./High         | 44,371                        | 210                               | 17,836                       | -                            | 675                     | -                           | 113                             | 714                       | -                 | 63,919              |
| 46 Redoubt Elem.               | 105,600                       | 420                               | 39,513                       | -                            | 1,350                   | -                           | 225                             | 700                       | -                 | 147,808             |
| 16 River City Academy          | 52,220                        | 210                               | 19,280                       | -                            | 675                     | -                           | 113                             | 100                       | -                 | 72,598              |
| 08 Seward High                 | 123,327                       | 420                               | 41,764                       | -                            | 4,500                   | -                           | 225                             | 714                       | -                 | 170,950             |
| 14 Seward Middle               | 57,213                        | 210                               | 19,245                       | -                            | 900                     | -                           | 113                             | 560                       | -                 | 78,241              |
| 12 Skyview Middle              | 213,920                       | 840                               | 77,774                       | -                            | 675                     | -                           | 450                             | 1,558                     | -                 | 295,217             |
| 43 Soldotna Elem.              | 108,277                       | 420                               | 38,112                       | -                            | 1,350                   | -                           | 225                             | 700                       | -                 | 149,084             |
| 09 Soldotna High               | 370,799                       | 1,260                             | 122,155                      | -                            | 5,850                   | -                           | 450                             | 1,647                     | -                 | 502,161             |
| 64 Soldotna Montessori Charter | 98,056                        | -                                 | 37,146                       | -                            | 750                     | -                           | 225                             | 600                       | -                 | 136,777             |
| 17 Soldotna Prep               | -                             | -                                 | -                            | -                            | -                       | -                           | -                               | -                         | -                 | -                   |
| 44 Sterling Elem.              | 105,313                       | 420                               | 39,328                       | -                            | 1,350                   | -                           | 225                             | 560                       | -                 | 147,196             |
| 03 Susan B English             | 26,667                        | 105                               | 9,382                        | -                            | 4,500                   | -                           | 56                              | 350                       | -                 | 41,060              |
| 01 Tebughna School             | 17,212                        | 84                                | 14,726                       | -                            | 4,500                   | -                           | 45                              | 700                       | -                 | 37,267              |
| 45 Tustumena Elem.             | 81,143                        | 294                               | 27,438                       | -                            | 1,350                   | -                           | 158                             | 700                       | -                 | 111,083             |
| 53 Voznesenka Elem./High       | 75,655                        | 294                               | 26,493                       | -                            | 1,800                   | -                           | 158                             | 714                       | -                 | 105,114             |
| 50 West Homer Elem.            | 100,291                       | 420                               | 38,753                       | -                            | 1,350                   | -                           | 225                             | 700                       | -                 | 141,739             |
| 42 Williams H. Seward Elem.    | 100,181                       | 420                               | 37,239                       | -                            | 1,350                   | -                           | 225                             | 700                       | -                 | 140,115             |
| 83 Districtwide Services       | -                             | -                                 | 708,078                      | -                            | -                       | -                           | -                               | -                         | -                 | 708,078             |
|                                | <u>\$ 4,074,315</u>           | <u>\$ 13,986</u>                  | <u>\$2,170,619</u>           | <u>\$ -</u>                  | <u>\$ 85,105</u>        | <u>\$ -</u>                 | <u>\$ 9,134</u>                 | <u>\$ 30,341</u>          | <u>\$ -</u>       | <u>\$ 6,383,500</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

| Location                       | 3200<br>Non-Certified<br>Salaries | 3500<br>Employee<br>Benefits | 4100<br>Pro-Tech<br>Services | 4200<br>Staff<br>Travel | 4300<br>Utility<br>Services | 4400<br>Purchased<br>Services | 4500<br>Supplies<br>& Materials | 4900<br>Other<br>Expenses | 5100<br>Equipment | Total               |
|--------------------------------|-----------------------------------|------------------------------|------------------------------|-------------------------|-----------------------------|-------------------------------|---------------------------------|---------------------------|-------------------|---------------------|
| 65 Aurora Borealis Charter     | \$ 76,846                         | \$ 57,478                    | \$ -                         | \$ -                    | \$ 1,800                    | \$ 1,000                      | \$ 1,000                        | \$ -                      | \$ -              | \$ 138,124          |
| 31 Chapman Elem.               | 49,717                            | 37,848                       | -                            | -                       | 1,000                       | -                             | 200                             | 465                       | -                 | 89,230              |
| 32 Cooper Landing Elem.        | 31,670                            | 32,462                       | -                            | -                       | 20,200                      | -                             | 200                             | -                         | -                 | 84,532              |
| 68 Fireweed Academy            | 49,013                            | 39,435                       | -                            | 500                     | 1,500                       | -                             | 1,000                           | -                         | -                 | 91,448              |
| 66 Homer Flex                  | 34,024                            | 33,166                       | -                            | -                       | 7,050                       | 250                           | 635                             | -                         | -                 | 75,125              |
| 06 Homer High                  | 114,950                           | 79,936                       | -                            | -                       | 18,700                      | -                             | 650                             | 377                       | -                 | 214,613             |
| 13 Homer Middle                | 50,688                            | 39,779                       | -                            | -                       | 1,000                       | -                             | 3,000                           | 613                       | -                 | 95,080              |
| 35 Hope Elem./High             | 27,992                            | 29,132                       | -                            | -                       | 14,450                      | -                             | 50                              | 63                        | -                 | 71,687              |
| 56 Kachemak Selo Elem./High    | 36,782                            | 33,992                       | -                            | 1,800                   | 5,250                       | -                             | 200                             | 75                        | -                 | 78,099              |
| 63 Kaleidoscope Charter        | 59,371                            | 42,091                       | -                            | -                       | 1,900                       | 2,000                         | 10,000                          | -                         | -                 | 115,362             |
| 48 K-Beach Elem.               | 68,243                            | 43,318                       | -                            | -                       | 10,250                      | -                             | 3,400                           | -                         | -                 | 125,211             |
| 67 Kenai Alternative           | 38,880                            | 36,242                       | -                            | -                       | 8,750                       | -                             | 275                             | 150                       | -                 | 84,297              |
| 07 Kenai Central High          | 135,966                           | 112,876                      | -                            | -                       | 18,900                      | -                             | 4,350                           | 2,918                     | -                 | 275,010             |
| 11 Kenai Middle                | 79,848                            | 58,162                       | -                            | -                       | 2,500                       | -                             | 1,250                           | 750                       | -                 | 142,510             |
| 15 Marathon School             | -                                 | -                            | -                            | -                       | 3,750                       | -                             | -                               | -                         | -                 | 3,750               |
| 47 McNeil Canyon Elem.         | 32,144                            | 32,584                       | -                            | -                       | 6,050                       | -                             | 699                             | -                         | -                 | 71,477              |
| 37 Moose Pass Elem.            | 31,616                            | 27,596                       | -                            | -                       | 15,200                      | -                             | 50                              | 113                       | -                 | 74,575              |
| 51 Mountain View Elem.         | 80,797                            | 71,754                       | -                            | -                       | 1,500                       | -                             | 8,636                           | 77                        | -                 | 162,764             |
| 34 Nanwalek Elem/High          | 34,024                            | 34,807                       | -                            | -                       | 150,200                     | -                             | 1,250                           | 4,680                     | -                 | 224,961             |
| 10 Nikiski Mid./Sr.            | 114,154                           | 91,783                       | -                            | -                       | 11,500                      | -                             | 1,000                           | 2,925                     | -                 | 221,362             |
| 52 Nikiski North Star Elem.    | 79,140                            | 71,297                       | -                            | -                       | 10,300                      | -                             | 600                             | 180                       | -                 | 161,517             |
| 38 Nikolaevsk Elem./High       | 36,782                            | 35,633                       | -                            | -                       | 5,500                       | -                             | 600                             | 783                       | -                 | 79,298              |
| 02 Ninilchik Elem./High        | 49,717                            | 37,848                       | -                            | -                       | 1,700                       | -                             | 250                             | 477                       | -                 | 89,992              |
| 33 Paul Banks Elem.            | 42,032                            | 35,545                       | -                            | -                       | 7,700                       | -                             | 500                             | 72                        | -                 | 85,849              |
| 40 Port Graham Elem./High      | 30,277                            | 13,055                       | -                            | -                       | 150,200                     | -                             | 900                             | 1,560                     | -                 | 195,992             |
| 49 Razdolna Elem./High         | 36,782                            | 33,992                       | -                            | -                       | 5,500                       | -                             | 600                             | -                         | -                 | 76,874              |
| 46 Redoubt Elem.               | 65,739                            | 44,208                       | -                            | -                       | 1,000                       | -                             | 1,000                           | 521                       | -                 | 112,468             |
| 16 River City Academy          | 27,992                            | 29,132                       | -                            | -                       | 200                         | -                             | 750                             | 264                       | -                 | 58,338              |
| 08 Seward High                 | 69,200                            | 58,301                       | -                            | -                       | 48,000                      | -                             | 1,000                           | 1,401                     | -                 | 177,902             |
| 14 Seward Middle               | 43,507                            | 36,005                       | -                            | -                       | 40,500                      | -                             | 500                             | 1,635                     | -                 | 122,147             |
| 12 Skyview Middle              | 88,151                            | 50,842                       | -                            | -                       | 3,500                       | -                             | 2,500                           | 739                       | -                 | 145,732             |
| 43 Soldotna Elem.              | 68,243                            | 66,432                       | -                            | -                       | 1,500                       | -                             | 750                             | 76                        | -                 | 137,001             |
| 09 Soldotna High               | 153,243                           | 91,243                       | -                            | -                       | 4,500                       | -                             | 3,500                           | 600                       | -                 | 253,086             |
| 64 Soldotna Montessori Charter | 45,328                            | 35,798                       | -                            | -                       | 950                         | -                             | 500                             | -                         | -                 | 82,576              |
| 17 Soldotna Prep               | -                                 | -                            | -                            | -                       | -                           | -                             | -                               | -                         | -                 | -                   |
| 44 Sterling Elem.              | 42,032                            | 35,217                       | -                            | -                       | 5,500                       | -                             | 1,500                           | 150                       | -                 | 84,399              |
| 03 Susan B English             | 31,670                            | 32,462                       | -                            | -                       | 10,700                      | -                             | 500                             | 2,362                     | -                 | 77,694              |
| 01 Tebughna School             | 35,389                            | 33,574                       | -                            | -                       | 45,550                      | -                             | 500                             | 4,900                     | -                 | 119,913             |
| 45 Tustumena Elem.             | 32,301                            | 9,516                        | -                            | -                       | 1,500                       | -                             | 750                             | 309                       | -                 | 44,376              |
| 53 Voznesenka Elem./High       | 42,032                            | 35,545                       | -                            | -                       | 5,300                       | -                             | 300                             | -                         | -                 | 83,177              |
| 50 West Homer Elem.            | 34,598                            | 33,320                       | -                            | -                       | 1,500                       | -                             | 1,015                           | -                         | -                 | 70,433              |
| 42 William H. Seward Elem.     | 65,739                            | 42,567                       | -                            | -                       | 20,300                      | -                             | 2,500                           | 365                       | -                 | 131,471             |
| 83 DistictWide Services        | -                                 | 253,353                      | -                            | -                       | -                           | -                             | -                               | -                         | -                 | 253,353             |
| 96 Unallocated                 | -                                 | -                            | -                            | -                       | -                           | -                             | -                               | -                         | -                 | -                   |
|                                | <u>\$2,266,619</u>                | <u>\$2,049,326</u>           | <u>\$ -</u>                  | <u>\$ 2,300</u>         | <u>\$ 672,850</u>           | <u>\$ 3,250</u>               | <u>\$ 58,860</u>                | <u>\$ 29,600</u>          | <u>\$ -</u>       | <u>\$ 5,082,805</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4510 District Administration

|    |                          | 3100              | 3200              | 3500              | 4100              | 4200             | 4300             | 4400             | 4500             | 4800        | 4900             | 5100        |                     |
|----|--------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-------------|------------------|-------------|---------------------|
|    | Location                 | Certified         | Non-Certified     | Employee          | Pro-Tech          | Staff            | Utility          | Purchased        | Supplies         | Tuition     | Other            | Equipment   | Total               |
|    |                          | Salaries          | Salaries          | Benefits          | Services          | Travel           | Services         | Services         | & Materials      | & Stipends  | Expenses         |             |                     |
| 70 | Board Of Education       | \$ -              | \$ 72,291         | \$ 83,002         | \$ 100,000        | \$ 40,095        | \$ 200           | \$ 18,800        | \$ 4,095         | \$ -        | \$ 28,900        | \$ -        | \$ 347,383          |
| 71 | Office Of Superintendent | 197,170           | 40,691            | 73,882            | 15,000            | 19,575           | 15,750           | 6,050            | 15,800           | -           | 4,000            | -           | 387,918             |
| 73 | Asst Supt Instruction    | -                 | 62,566            | 45,366            | 39,900            | -                | 2,750            | 4,550            | 3,500            | -           | -                | -           | 158,632             |
| 83 | DistictWide Services     | -                 | -                 | 70,010            | -                 | -                | -                | -                | -                | -           | -                | -           | 70,010              |
| 88 | Community Education      | -                 | 107,279           | 56,675            | -                 | 8,000            | -                | 1,000            | 10,000           | -           | 3,500            | -           | 186,454             |
|    |                          | <u>\$ 197,170</u> | <u>\$ 282,827</u> | <u>\$ 328,935</u> | <u>\$ 154,900</u> | <u>\$ 67,670</u> | <u>\$ 18,700</u> | <u>\$ 30,400</u> | <u>\$ 33,395</u> | <u>\$ -</u> | <u>\$ 36,400</u> | <u>\$ -</u> | <u>\$ 1,150,397</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

|                                 | 3100               | 3200                   | 3500                | 4100              | 4200             | 4300             | 4400                | 4450               | 4500                 | 4900             | 4950                | 5100             |                     |
|---------------------------------|--------------------|------------------------|---------------------|-------------------|------------------|------------------|---------------------|--------------------|----------------------|------------------|---------------------|------------------|---------------------|
| Location                        | Certified Salaries | Non-Certified Salaries | Employee Benefits   | Pro-Tech Services | Staff Travel     | Utility Services | Purchased Services  | Insurance Premiums | Supplies & Materials | Other Expenses   | Indirect Costs      | Equipment        | Total               |
| 65 Aurora Borealis Charter      | \$ -               | \$ -                   | \$ -                | \$ -              | \$ -             | \$ -             | \$ -                | \$ -               | \$ -                 | \$ -             | \$ 86,287           | \$ -             | \$ 86,287           |
| 68 Fireweed Academy             | -                  | -                      | -                   | -                 | -                | -                | -                   | -                  | -                    | -                | 56,282              | -                | 56,282              |
| 63 Kaleidoscope Charter         | -                  | -                      | -                   | -                 | -                | -                | -                   | -                  | -                    | -                | 109,531             | -                | 109,531             |
| 64 Soldotna Montessori Charter  | -                  | -                      | -                   | -                 | -                | -                | -                   | -                  | -                    | -                | 79,397              | -                | 79,397              |
| 71 Office Of Superintendent     | -                  | -                      | -                   | -                 | -                | -                | -                   | -                  | -                    | -                | -                   | -                | -                   |
| 72 Asst Supt Instructional Svcs | 3,500              | 225,086                | 116,767             | -                 | 8,370            | 5,050            | 1,033,416           | -                  | 8,000                | 4,237            | -                   | -                | 1,404,426           |
| 74 Fiscal Services              | -                  | 586,140                | 356,968             | 95,790            | 16,000           | 14,000           | 10,050              | -                  | 7,733                | 5,500            | (200,000)           | -                | 892,181             |
| 75 Planning & Operations        | -                  | 144,272                | 92,604              | 3,500             | 6,540            | 300              | 600                 | -                  | 4,000                | 3,000            | -                   | -                | 254,816             |
| 76 Purchasing & Warehouse       | -                  | 435,370                | 281,934             | -                 | 5,922            | 2,049            | 12,150              | -                  | 46,350               | 1,100            | (200,000)           | 5,800            | 590,675             |
| 77 Human Resources              | 118,575            | 343,875                | 256,640             | 202,000           | 37,845           | 7,100            | 22,550              | -                  | 13,309               | 44,500           | (100,000)           | 3,000            | 949,394             |
| 78 Information Services         | 3,500              | 724,152                | 407,689             | 52,600            | 9,000            | 5,100            | 287,799             | -                  | 141,507              | 3,300            | (200,000)           | 31,000           | 1,465,647           |
| 79 E- Rate & Technology         | -                  | -                      | -                   | -                 | -                | -                | -                   | -                  | -                    | -                | -                   | -                | -                   |
| 83 Districtwide Services        | -                  | -                      | 181,697             | -                 | -                | -                | -                   | -                  | -                    | -                | -                   | -                | 181,697             |
|                                 | <u>\$ 125,575</u>  | <u>\$2,458,895</u>     | <u>\$ 1,694,299</u> | <u>\$ 353,890</u> | <u>\$ 83,677</u> | <u>\$ 33,599</u> | <u>\$ 1,366,565</u> | <u>\$ -</u>        | <u>\$ 220,899</u>    | <u>\$ 61,637</u> | <u>\$ (368,503)</u> | <u>\$ 39,800</u> | <u>\$ 6,070,333</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

|                                 | 3200<br>Non-Certified<br>Salaries | 3500<br>Employee<br>Benefits | 4200<br>Staff<br>Travel | 4300<br>Utility<br>Services | 4350<br>Energy      | 4400<br>Purchased<br>Services | 4450<br>Insurance<br>Premiums | 4500<br>Supplies<br>& Materials | 4900<br>Other<br>Expenses | 5100<br>Equipment | Total                |
|---------------------------------|-----------------------------------|------------------------------|-------------------------|-----------------------------|---------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------|-------------------|----------------------|
| 65 Aurora Borealis Charter      | \$ 39,222                         | \$ 34,732                    | \$ -                    | \$ 2,900                    | \$ 37,000           | \$ 18,000                     | \$ -                          | \$ 10,000                       | \$ -                      | \$ -              | \$ 141,854           |
| 31 Chapman Elem.                | 44,042                            | 35,819                       | -                       | 11,335                      | 88,392              | 250                           | -                             | 2,700                           | -                         | -                 | 182,538              |
| 80 Connections                  | 8,320                             | 2,452                        | -                       | -                           | -                   | -                             | -                             | 500                             | -                         | -                 | 11,272               |
| 32 Cooper Landing Elem.         | 15,578                            | 4,588                        | -                       | 3,105                       | 19,956              | 250                           | -                             | 1,100                           | -                         | -                 | 44,577               |
| 68 Fireweed Academy             | 12,937                            | 13,050                       | -                       | 2,900                       | 43,800              | 55,000                        | -                             | 5,000                           | -                         | -                 | 132,687              |
| 66 Homer Flex                   | 19,123                            | 19,477                       | -                       | 2,894                       | 8,153               | 25                            | -                             | 1,100                           | -                         | -                 | 50,772               |
| 06 Homer High                   | 195,346                           | 103,695                      | -                       | 57,549                      | 484,026             | 1,000                         | -                             | 25,923                          | -                         | -                 | 867,539              |
| 13 Homer Middle                 | 88,798                            | 75,792                       | -                       | 8,084                       | 118,211             | 250                           | -                             | 7,932                           | -                         | -                 | 299,067              |
| 35 Hope Elem./High              | 14,985                            | 4,409                        | -                       | -                           | 44,133              | 250                           | -                             | 1,337                           | -                         | -                 | 65,114               |
| 56 Kachemak Selo Elem./High     | 22,477                            | 31,369                       | -                       | 2,687                       | 16,318              | 50,180                        | -                             | 1,100                           | -                         | -                 | 124,131              |
| 63 Kaleidoscope Charter         | 66,248                            | 53,136                       | -                       | 9,200                       | 88,000              | 2,525                         | -                             | 9,000                           | -                         | -                 | 228,109              |
| 48 K-Beach Elem.                | 127,043                           | 105,341                      | -                       | 4,349                       | 121,078             | 250                           | -                             | 5,027                           | -                         | -                 | 363,088              |
| 67 Kenai Alternative            | 34,435                            | 32,246                       | -                       | 2,913                       | 69,345              | 250                           | -                             | 1,475                           | -                         | -                 | 140,664              |
| 07 Kenai Central High           | 238,879                           | 194,453                      | -                       | 25,162                      | 499,147             | 1,000                         | -                             | 32,665                          | -                         | -                 | 991,306              |
| 11 Kenai Middle                 | 113,975                           | 104,649                      | -                       | 10,565                      | 212,428             | 250                           | -                             | 10,459                          | -                         | -                 | 452,326              |
| 47 McNeil Canyon Elem.          | 44,042                            | 37,788                       | -                       | 1,739                       | 78,841              | 250                           | -                             | 3,242                           | -                         | -                 | 165,902              |
| 37 Moose Pass Elem.             | 18,838                            | 28,678                       | -                       | 5,219                       | 28,189              | 250                           | -                             | 1,100                           | -                         | -                 | 82,274               |
| 51 Mountain View Elem.          | 125,840                           | 120,842                      | -                       | 11,455                      | 135,044             | 250                           | -                             | 5,235                           | -                         | -                 | 398,666              |
| 34 Nanwalek Elem/High           | 27,920                            | 8,206                        | 500                     | 49,713                      | 43,287              | 35,060                        | -                             | 1,843                           | -                         | -                 | 166,529              |
| 10 Nikiski Mid./Sr.             | 124,287                           | 96,996                       | -                       | 10,689                      | 349,118             | 1,000                         | -                             | 17,750                          | -                         | -                 | 599,840              |
| 52 Nikiski North Star Elem.     | 99,779                            | 77,360                       | -                       | 6,391                       | 166,896             | 1,050                         | -                             | 4,950                           | -                         | -                 | 356,426              |
| 38 Nikolaevsk Elem./High        | 44,042                            | 36,147                       | -                       | 3,134                       | 69,830              | 500                           | -                             | 2,938                           | 200                       | -                 | 156,791              |
| 02 Ninilchik Elem./High         | 80,657                            | 71,712                       | -                       | 2,627                       | 138,073             | 750                           | -                             | 7,905                           | -                         | -                 | 301,724              |
| 33 Paul Banks Elem.             | 62,074                            | 65,898                       | -                       | 9,445                       | 94,004              | 250                           | -                             | 3,593                           | -                         | -                 | 235,264              |
| 40 Port Graham Elem./High       | 14,985                            | 4,409                        | -                       | 1,200                       | 96,937              | 575                           | -                             | 1,919                           | -                         | -                 | 120,025              |
| 49 Razdotna Elem./High          | 21,681                            | 14,301                       | -                       | 2,300                       | 23,965              | 52,637                        | -                             | 1,100                           | -                         | -                 | 115,984              |
| 46 Redoubt Elem.                | 107,212                           | 81,649                       | -                       | 6,102                       | 103,858             | 250                           | -                             | 4,712                           | -                         | -                 | 303,783              |
| 16 River City Academy           | -                                 | -                            | -                       | -                           | -                   | -                             | -                             | 1,100                           | -                         | -                 | 1,100                |
| 08 Seward High                  | 88,782                            | 57,321                       | 250                     | 60,087                      | 167,414             | 1,000                         | -                             | 12,978                          | -                         | -                 | 387,832              |
| 14 Seward Middle                | 49,036                            | 37,642                       | 400                     | 8,175                       | 130,572             | 250                           | -                             | 4,538                           | -                         | -                 | 230,613              |
| 12 Skyview Middle               | 152,662                           | 94,684                       | -                       | 12,603                      | 394,650             | 250                           | -                             | 16,745                          | -                         | -                 | 671,594              |
| 43 Soldotna Elem.               | 88,798                            | 74,150                       | -                       | 5,725                       | 104,267             | 250                           | -                             | 5,364                           | -                         | -                 | 278,554              |
| 09 Soldotna High                | 254,225                           | 202,584                      | -                       | 20,117                      | 405,966             | 1,000                         | -                             | 29,613                          | -                         | -                 | 913,505              |
| 64 Soldotna Montessori Charter  | 32,935                            | 34,448                       | -                       | 2,700                       | 37,000              | -                             | -                             | 2,500                           | -                         | -                 | 109,583              |
| 17 Soldotna Prep                | -                                 | -                            | -                       | -                           | -                   | -                             | -                             | -                               | -                         | -                 | -                    |
| 44 Sterling Elem.               | 59,852                            | 32,125                       | -                       | 3,362                       | 83,841              | 250                           | -                             | 3,541                           | -                         | -                 | 182,971              |
| 03 Susan B English              | 83,804                            | 72,655                       | -                       | 15,101                      | 202,738             | 950                           | -                             | 8,842                           | -                         | -                 | 384,090              |
| 01 Tebughna School              | 44,042                            | 36,147                       | -                       | 28,040                      | 93,755              | 750                           | -                             | 3,572                           | -                         | -                 | 206,306              |
| 45 Tustumena Elem.              | 78,365                            | 72,667                       | -                       | 2,338                       | 115,457             | 250                           | -                             | 4,621                           | -                         | -                 | 273,698              |
| 53 Voznesenka Elem./High        | 45,847                            | 38,269                       | -                       | 3,913                       | 21,941              | 69,500                        | -                             | 1,100                           | -                         | -                 | 180,570              |
| 50 West Homer Elem.             | 120,364                           | 104,919                      | -                       | 6,663                       | 136,817             | 250                           | -                             | 5,198                           | -                         | -                 | 374,211              |
| 42 William H. Seward Elem.      | 103,092                           | 53,598                       | 500                     | 10,979                      | 129,582             | 250                           | -                             | 5,168                           | -                         | -                 | 303,169              |
| 72 Asst Supt Instructional Svcs | -                                 | -                            | -                       | -                           | 10,000              | 240,000                       | -                             | 8,900                           | -                         | -                 | 258,900              |
| 75 Planning & Operations        | 826                               | 242                          | 6,400                   | -                           | -                   | 1,000                         | -                             | 15,300                          | -                         | 2,000             | 25,768               |
| 76 Purchasing & Warehouse       | -                                 | -                            | -                       | 5,640                       | 89,085              | -                             | -                             | 1,500                           | -                         | -                 | 96,225               |
| 77 Human Resources              | 210,769                           | 38,425                       | -                       | -                           | -                   | -                             | -                             | -                               | -                         | -                 | 249,194              |
| 83 Districtwide Services        | -                                 | 274,688                      | -                       | -                           | 90,000              | 6,986,345                     | -                             | -                               | -                         | -                 | 7,351,033            |
| 96 Unallocated                  | -                                 | -                            | -                       | -                           | -                   | -                             | -                             | -                               | -                         | -                 | -                    |
|                                 | <u>\$3,226,164</u>                | <u>\$2,683,758</u>           | <u>\$ 8,050</u>         | <u>\$ 439,100</u>           | <u>\$ 5,391,114</u> | <u>\$ 7,524,597</u>           | <u>\$ -</u>                   | <u>\$ 302,185</u>               | <u>\$ 200</u>             | <u>\$ 2,000</u>   | <u>\$ 19,577,168</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4700 Student Activities

|                                | 3100                | 3200              | 3500              | 4100        | 4200            | 4250              | 4300        | 4400             | 4500            | 4900             |                     |
|--------------------------------|---------------------|-------------------|-------------------|-------------|-----------------|-------------------|-------------|------------------|-----------------|------------------|---------------------|
| Location                       | Certified           | Non-Certified     | Employee          | Pro-Tech    | Staff           | Student           | Utility     | Purchased        | Supplies        | Other            | Total               |
|                                | Salaries            | Salaries          | Benefits          | Services    | Travel          | Travel            | Services    | Services         | & Materials     | Expenses         |                     |
| 65 Aurora Borealis Charter     | \$ 6,268            | \$ 368            | \$ 551            | \$ -        | \$ -            | \$ 6,000          | \$ -        | \$ 1,500         | \$ 1,800        | \$ -             | \$ 16,487           |
| 31 Chapman Elem.               | 15,425              | 1,558             | 2,236             | -           | -               | -                 | -           | -                | -               | -                | 19,219              |
| 80 Connections                 | -                   | -                 | -                 | -           | -               | -                 | -           | -                | -               | 3,660            | 3,660               |
| 32 Cooper Landing Elem.        | 1,273               | 523               | 215               | -           | -               | -                 | -           | -                | -               | 338              | 2,349               |
| 66 Homer Flex                  | 1,115               | 179               | 159               | -           | -               | -                 | -           | -                | -               | 383              | 1,836               |
| 06 Homer High                  | 137,149             | 78,852            | 39,022            | -           | 500             | -                 | -           | 5,000            | 1,235           | 6,137            | 267,895             |
| 13 Homer Middle                | 25,261              | 9,802             | 4,163             | -           | -               | -                 | -           | -                | -               | -                | 39,226              |
| 35 Hope Elem./High             | 1,811               | 125               | 256               | -           | -               | -                 | -           | -                | -               | 187              | 2,379               |
| 56 Kachemak Selo Elem./High    | 1,909               | 223               | 271               | -           | -               | -                 | -           | -                | -               | 440              | 2,843               |
| 48 K-Beach Elem.               | 4,644               | 1,554             | 671               | -           | -               | -                 | -           | -                | -               | -                | 6,869               |
| 67 Kenai Alternative           | 1,290               | 354               | 186               | -           | -               | -                 | -           | -                | -               | 740              | 2,570               |
| 07 Kenai Central High          | 182,899             | 31,699            | 39,267            | -           | 1,000           | -                 | -           | 5,000            | 113             | 6,970            | 266,948             |
| 11 Kenai Middle                | 39,147              | 7,484             | 5,817             | -           | -               | -                 | -           | -                | -               | -                | 52,448              |
| 47 McNeil Canyon Elem.         | 2,627               | 473               | 373               | -           | -               | -                 | -           | -                | -               | -                | 3,473               |
| 37 Moose Pass Elem.            | 904                 | 61                | 127               | -           | -               | -                 | -           | -                | -               | -                | 1,092               |
| 51 Mountain View Elem.         | 4,904               | 1,814             | 711               | -           | -               | -                 | -           | -                | -               | -                | 7,429               |
| 34 Nanwalek Elem/High          | 10,442              | 325               | 1,467             | -           | -               | -                 | -           | -                | -               | 523              | 12,757              |
| 10 Nikiski Mid./Sr.            | 149,133             | 35,316            | 33,887            | -           | 500             | -                 | -           | -                | 313             | 4,405            | 223,554             |
| 52 Nikiski North Star Elem.    | 4,300               | 1,210             | 618               | -           | -               | -                 | -           | -                | -               | -                | 6,128               |
| 38 Nikolaevs Elem./High        | 18,997              | 17,685            | 3,834             | -           | -               | -                 | -           | -                | -               | 695              | 41,211              |
| 02 Niniichik Elem./High        | 15,243              | 21,427            | 3,691             | -           | -               | -                 | -           | -                | -               | 774              | 41,135              |
| 33 Paul Banks Elem.            | 1,735               | 985               | 256               | -           | -               | -                 | -           | -                | -               | -                | 2,976               |
| 40 Port Graham Elem./High      | 7,946               | 171               | 1,115             | -           | -               | -                 | -           | -                | -               | 417              | 9,649               |
| 49 Razdolna Elem./High         | 2,036               | 350               | 291               | -           | -               | -                 | -           | -                | -               | 440              | 3,117               |
| 46 Redoubt Elem.               | 4,284               | 1,194             | 616               | -           | -               | -                 | -           | -                | -               | -                | 6,094               |
| 16 River City Academy          | 936                 | -                 | 132               | -           | -               | -                 | -           | -                | -               | 793              | 1,861               |
| 08 Seward High                 | 108,887             | 30,905            | 29,195            | -           | 2,000           | -                 | -           | -                | 113             | 3,231            | 174,331             |
| 14 Seward Middle               | 15,833              | 10,868            | 2,952             | -           | -               | -                 | -           | -                | -               | -                | 29,653              |
| 12 Skyview Middle              | 42,381              | 16,338            | 6,530             | -           | -               | -                 | -           | -                | -               | -                | 65,249              |
| 43 Soldotna Elem.              | 3,224               | 2,006             | 537               | -           | -               | -                 | -           | -                | -               | -                | 5,767               |
| 09 Soldotna High               | 142,192             | 79,656            | 36,331            | -           | 500             | -                 | -           | 5,000            | 113             | 9,088            | 272,880             |
| 17 Soldotna Prep               | -                   | -                 | -                 | -           | -               | -                 | -           | -                | -               | -                | -                   |
| 44 Sterling Elem.              | 3,418               | 796               | 489               | -           | -               | -                 | -           | -                | -               | -                | 4,703               |
| 03 Susan B English             | 7,229               | 13,598            | 2,029             | -           | -               | -                 | -           | -                | -               | 457              | 23,313              |
| 01 Tebughna School             | 3,106               | 578               | 474               | -           | -               | -                 | -           | -                | -               | 215              | 4,373               |
| 45 Tustumena Elem.             | 3,345               | 723               | 478               | -           | -               | -                 | -           | -                | -               | -                | 4,546               |
| 53 Voznesenka Elem./High       | 13,880              | 7,887             | 2,521             | -           | -               | -                 | -           | -                | -               | 708              | 24,996              |
| 50 West Homer Elem.            | 3,664               | 1,510             | 562               | -           | -               | -                 | -           | -                | -               | -                | 5,736               |
| 42 William H. Seward Elem.     | 4,231               | 1,141             | 608               | -           | -               | -                 | -           | -                | -               | -                | 5,980               |
| 73 Asst Supt Instruction       | 14,063              | -                 | 1,970             | -           | -               | -                 | -           | -                | -               | -                | 16,033              |
| 77 Human Resources             | 6,683               | -                 | 809               | -           | 3,655           | -                 | -           | -                | 5,000           | -                | 16,147              |
| 83 Districtwide Services       | -                   | -                 | 168,379           | -           | -               | 145,000           | -           | -                | -               | 10,000           | 323,379             |
| 85 Secondary Ed/Pupil Activity | -                   | -                 | -                 | -           | -               | -                 | -           | 25,000           | -               | -                | 25,000              |
|                                | <u>\$ 1,013,814</u> | <u>\$ 379,738</u> | <u>\$ 393,796</u> | <u>\$ -</u> | <u>\$ 8,155</u> | <u>\$ 151,000</u> | <u>\$ -</u> | <u>\$ 41,500</u> | <u>\$ 8,687</u> | <u>\$ 50,601</u> | <u>\$ 2,047,291</u> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget

Summary Of Object Codes By Fund/Function/Location

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

|                          | 5500<br>Transfer To<br>Other | Total             |
|--------------------------|------------------------------|-------------------|
| <u>Location</u>          |                              |                   |
| 83 Districtwide Services | 864,420                      | 864,420           |
|                          | <u>\$ 864,420</u>            | <u>\$ 864,420</u> |

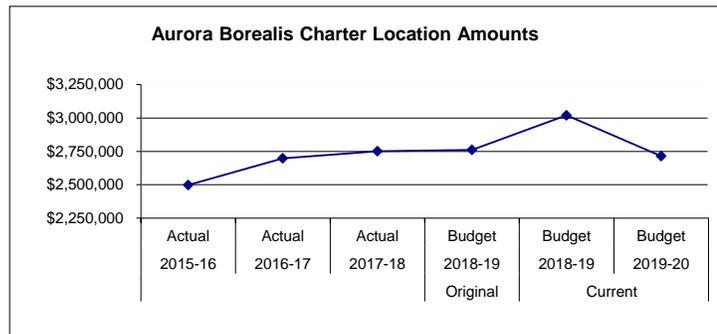
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 65 Aurora Borealis Charter School

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                        | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 947,016          | \$ 1,011,197        | \$ 1,048,593        | 3100 Certificated Salaries                 | \$ 1,000,897                  | \$ 1,075,238                 | \$ 1,039,061        | \$ (36,177)         | (3)            |
| 229,691             | 244,086             | 261,534             | 3200 Non-Certificated Salaries             | 257,991                       | 242,734                      | 248,980             | 6,246               | 3              |
| 592,477             | 636,189             | 643,501             | 3500 Employee Benefits                     | 649,174                       | 649,145                      | 673,258             | 24,113              | 4              |
| <u>1,769,184</u>    | <u>1,891,472</u>    | <u>1,953,628</u>    | Subtotal - Personnel Services              | <u>1,908,062</u>              | <u>1,967,117</u>             | <u>1,961,299</u>    | <u>(5,818)</u>      | (0)            |
| -                   | -                   | -                   | 4100 Professional and Technical Services   | 12,500                        | -                            | -                   | -                   | -              |
| -                   | 16,032              | 5,458               | 4200 Staff Travel                          | 4,500                         | 4,122                        | 1,500               | (2,622)             | (64)           |
| 14,986              | 21,535              | 55,091              | 4250 Student Travel                        | 7,520                         | 32,675                       | 6,000               | (26,675)            | (82)           |
| 4,337               | 4,561               | 4,919               | 4300 Utility Services                      | 4,700                         | 4,884                        | 4,700               | (184)               | (4)            |
| 31,458              | 32,548              | 39,037              | 4350 Energy                                | 37,000                        | 39,527                       | 37,000              | (2,527)             | (6)            |
| 443,904             | 468,831             | 483,909             | 4400 Other Purchased Services              | 29,000                        | 481,826                      | 26,600              | (455,226)           | (94)           |
| 83,986              | 123,016             | 102,423             | 4500 Supplies, Materials, and Media        | 76,499                        | 157,081                      | 54,297              | (102,784)           | (65)           |
| 686                 | 245                 | 486                 | 4900 Other Expenses                        | 112,130                       | 197,067                      | 68,371              | (128,696)           | (65)           |
| -                   | -                   | -                   | 4900 Other Expenses - Additional Allowable | 480,544                       | -                            | 467,352             | 467,352             | 100            |
| 75,581              | 84,780              | 86,426              | 4950 Indirect Costs                        | 87,696                        | 87,696                       | 86,287              | (1,409)             | (2)            |
| <u>654,938</u>      | <u>751,548</u>      | <u>777,749</u>      | Subtotal - Other                           | <u>852,089</u>                | <u>1,004,878</u>             | <u>752,107</u>      | <u>(252,771)</u>    | (25)           |
| <u>73,578</u>       | <u>54,874</u>       | <u>20,285</u>       | 5100 Equipment                             | <u>500</u>                    | <u>48,244</u>                | <u>500</u>          | <u>(47,744)</u>     | (99)           |
| <u>\$ 2,497,700</u> | <u>\$ 2,697,894</u> | <u>\$ 2,751,662</u> | Location Totals                            | <u>\$ 2,760,651</u>           | <u>\$ 3,020,239</u>          | <u>\$ 2,713,906</u> | <u>\$ (306,333)</u> | (10)           |



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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 65 Aurora Borealis Charter School

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 182.00            | 194.00            | 197.00            | Enrollment in ADM (K-8) | 197.00            | 194.00                       | 193.00            |

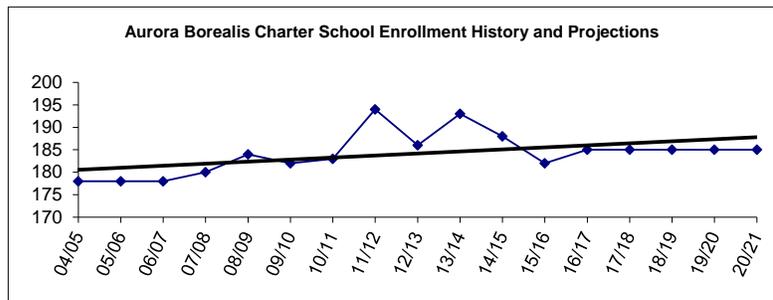
**FTE's Included In Current Budget**

|                     |                     |                     |                           |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|
| 0.49                | 1.00                | 1.00                | Administrator             | 1.00                | 1.00                | 1.00                |
| 11.75               | 11.75               | 11.75               | Teacher (Includes Quest)  | 11.75               | 11.81               | 11.81               |
| 0.14                | 0.18                | 0.13                | Specialist*               | 0.13                | 0.20                | 0.20                |
| -                   | -                   | -                   | Special Ed Teacher**      | -                   | 0.05                | 0.05                |
| <u>12.38</u>        | <u>12.93</u>        | <u>12.88</u>        | Certificated Subtotal     | <u>12.88</u>        | <u>13.06</u>        | <u>13.06</u>        |
| 1.51                | 1.51                | 1.75                | Special Ed Aide           | 1.75                | 1.62                | 1.62                |
| 1.26                | 1.26                | 1.26                | Aide                      | 1.26                | 1.26                | 1.26                |
| 0.53                | 0.53                | 0.53                | Nurse***                  | 0.53                | 0.53                | 0.53                |
| 1.50                | 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>5.80</u>         | <u>5.80</u>         | <u>6.04</u>         | Non-Certificated Subtotal | <u>6.04</u>         | <u>5.91</u>         | <u>5.91</u>         |
| <u><u>18.18</u></u> | <u><u>18.73</u></u> | <u><u>18.92</u></u> | Total                     | <u><u>18.92</u></u> | <u><u>18.97</u></u> | <u><u>18.97</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.

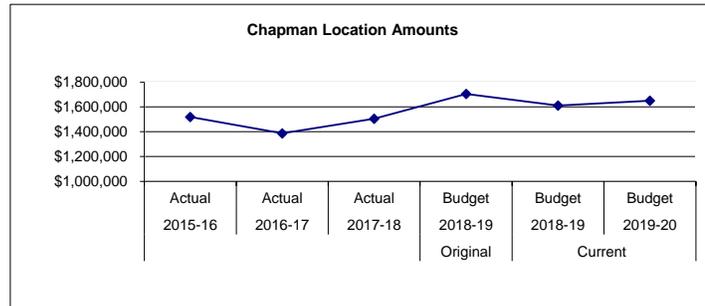


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: 31 Chapman

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change           | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 779,238          | \$ 685,685          | \$ 762,284          | 3100 Certificated Salaries               | \$ 893,580                    | \$ 817,727                   | \$ 836,710          | \$ 18,983        | 2              |
| 154,679             | 148,463             | 169,941             | 3200 Non-Certificated Salaries           | 165,046                       | 172,449                      | 165,962             | (6,487)          | (4)            |
| 421,347             | 423,780             | 452,270             | 3500 Employee Benefits                   | 524,163                       | 496,832                      | 527,146             | 30,314           | 6              |
| <u>1,355,264</u>    | <u>1,257,928</u>    | <u>1,384,495</u>    | Subtotal - Personnel Services            | <u>1,582,789</u>              | <u>1,487,008</u>             | <u>1,529,818</u>    | <u>42,810</u>    | <u>3</u>       |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                | -              |
| 2,138               | 571                 | 246                 | 4200 Staff Travel                        | 1,125                         | 1,125                        | 1,125               | -                | -              |
| 2,248               | 1,994               | 1,995               | 4250 Student Travel                      | -                             | 1,607                        | -                   | (1,607)          | (100)          |
| 12,713              | 13,443              | 12,610              | 4300 Utility Services                    | 12,335                        | 12,676                       | 12,335              | (341)            | (3)            |
| 96,180              | 84,785              | 82,379              | 4350 Energy                              | 88,392                        | 80,743                       | 88,392              | 7,649            | 9              |
| 1,895               | 1,630               | 1,875               | 4400 Other Purchased Services            | 1,847                         | 1,847                        | 1,795               | (52)             | (3)            |
| 33,564              | 23,915              | 21,124              | 4500 Supplies, Materials, and Media      | 16,861                        | 23,110                       | 15,226              | (7,884)          | (34)           |
| 731                 | 100                 | 100                 | 4900 Other Expenses                      | 1,165                         | 1,165                        | 1,165               | -                | -              |
| <u>149,469</u>      | <u>126,438</u>      | <u>120,329</u>      | Subtotal - Other                         | <u>121,725</u>                | <u>122,273</u>               | <u>120,038</u>      | <u>(2,235)</u>   | <u>(2)</u>     |
| <u>13,985</u>       | <u>2,998</u>        | <u>470</u>          | 5100 Equipment                           | <u>-</u>                      | <u>1,800</u>                 | <u>-</u>            | <u>(1,800)</u>   | <u>(100)</u>   |
| <u>\$ 1,518,718</u> | <u>\$ 1,387,364</u> | <u>\$ 1,505,294</u> | Location Totals                          | <u>\$ 1,704,514</u>           | <u>\$ 1,611,081</u>          | <u>\$ 1,649,856</u> | <u>\$ 38,775</u> | <u>2</u>       |



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: 31 Chapman

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 110.00            | 134.00            | 136.00            | Enrollment in ADM (K-8) | 129.00            | 136.00                       | 124.00            |

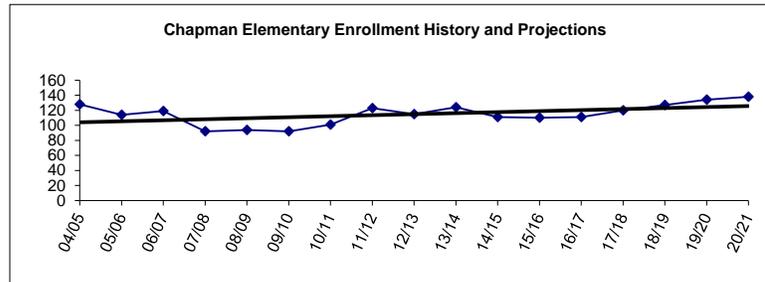
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 0.95         | 0.80         | 0.80         | Administrator             | 0.80         | 0.80         | 0.80         |
| 8.00         | 8.00         | 8.50         | Teacher (Includes Quest)  | 9.50         | 9.50         | 9.50         |
| 0.45         | 0.75         | 0.70         | Specialist*               | 0.70         | 0.80         | 0.80         |
| 1.23         | 1.00         | 1.00         | Special Ed Teacher**      | 1.00         | 1.00         | 1.00         |
| <u>10.63</u> | <u>10.55</u> | <u>11.00</u> | Certificated Subtotal     | <u>12.00</u> | <u>12.10</u> | <u>12.10</u> |
| -            | -            | -            | Special Ed Aide           | -            | -            | -            |
| 0.38         | 0.38         | 0.38         | Aide                      | 0.38         | 0.38         | 0.38         |
| 0.52         | 0.52         | 0.61         | Nurse***                  | 0.90         | 0.88         | 0.88         |
| 1.00         | 1.00         | 1.00         | Support                   | 1.00         | 1.00         | 1.00         |
| 1.00         | 1.00         | 1.00         | Custodian                 | 1.00         | 1.00         | 1.00         |
| <u>2.90</u>  | <u>2.90</u>  | <u>2.99</u>  | Non-Certificated Subtotal | <u>3.28</u>  | <u>3.26</u>  | <u>3.26</u>  |
| <u>13.53</u> | <u>13.45</u> | <u>13.99</u> | Total                     | <u>15.28</u> | <u>15.36</u> | <u>15.36</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.

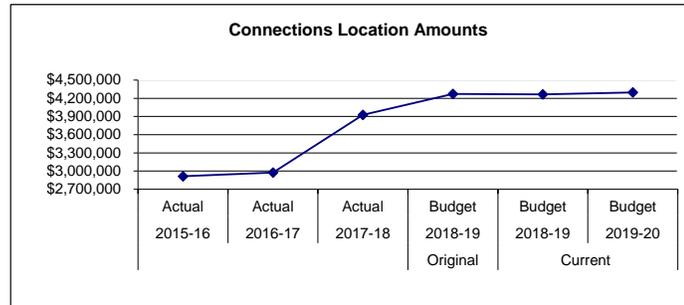


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change           | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 701,790          | \$ 691,433          | \$ 1,221,790        | 3100 Certificated Salaries               | \$ 1,268,580                  | \$ 1,317,143                 | \$ 1,333,648        | \$ 16,505        | 1              |
| 367,461             | 363,043             | 377,401             | 3200 Non-Certificated Salaries           | 373,143                       | 364,226                      | 370,016             | 5,790            | 2              |
| 553,516             | 555,166             | 745,366             | 3500 Employee Benefits                   | 856,025                       | 806,631                      | 846,320             | 39,689           | 5              |
| <u>1,622,767</u>    | <u>1,609,642</u>    | <u>2,344,557</u>    | Subtotal - Personnel Services            | <u>2,497,748</u>              | <u>2,488,000</u>             | <u>2,549,984</u>    | <u>61,984</u>    | <u>2</u>       |
| 45,836              | 36,044              | 56,686              | 4100 Professional and Technical Services | 50,000                        | 50,000                       | 50,000              | -                | -              |
| 4,097               | 9,900               | 14,652              | 4200 Staff Travel                        | 27,687                        | 23,056                       | 27,687              | 4,631            | 20             |
| 6,765               | 7,053               | 4,222               | 4250 Student Travel                      | 5,000                         | 12,253                       | 5,000               | (7,253)          | (59)           |
| 4,197               | 35,894              | 65,117              | 4300 Utility Services                    | 40,500                        | 94,062                       | 70,500              | (23,562)         | (25)           |
| 237,383             | 256,463             | 239,245             | 4400 Other Purchased Services            | 282,535                       | 276,232                      | 256,572             | (19,660)         | (7)            |
| 881,411             | 869,651             | 913,738             | 4500 Supplies, Materials, and Media      | 1,184,826                     | 1,133,529                    | 1,150,687           | 17,158           | 2              |
| 4,800               | 5,011               | 5,060               | 4900 Other Expenses                      | 4,284                         | 6,947                        | 4,874               | (2,073)          | (30)           |
| <u>1,184,489</u>    | <u>1,220,016</u>    | <u>1,298,720</u>    | Subtotal - Other                         | <u>1,594,832</u>              | <u>1,596,079</u>             | <u>1,565,320</u>    | <u>(30,759)</u>  | <u>(2)</u>     |
| 107,121             | 146,135             | 283,160             | 5100 Equipment                           | 181,000                       | 178,943                      | 181,000             | 2,057            | 1              |
| <u>\$ 2,914,377</u> | <u>\$ 2,975,793</u> | <u>\$ 3,926,437</u> | Location Totals                          | <u>\$ 4,273,580</u>           | <u>\$ 4,263,022</u>          | <u>\$ 4,296,304</u> | <u>\$ 33,282</u> | <u>1</u>       |



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 781.00            | 811.00            | 772.00            | Enrollment in ADM (9-12) | 735.00            | 805.00                       | 753.00            |

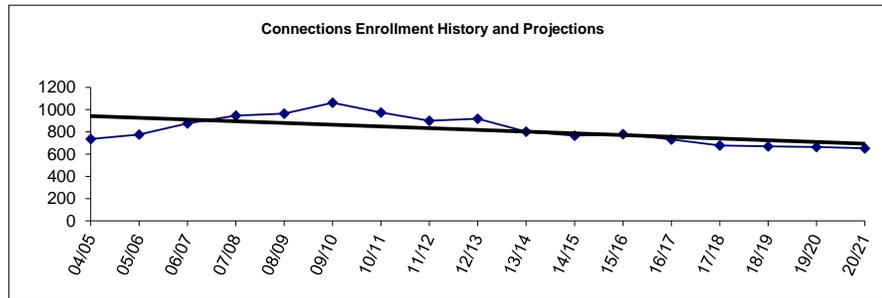
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 7.50         | 8.00         | 15.00        | Teacher (Includes Quest)  | 15.00        | 15.00        | 15.50        |
| -            | -            | -            | Specialist*               | -            | 0.01         | 0.01         |
| 1.00         | 1.00         | 1.00         | Special Ed Teacher**      | 1.00         | 1.00         | 1.00         |
| <u>9.50</u>  | <u>10.00</u> | <u>17.00</u> | Certificated Subtotal     | <u>17.00</u> | <u>17.01</u> | <u>17.51</u> |
| -            | -            | -            | Aide                      | -            | 0.06         | 0.06         |
| -            | -            | -            | Nurse***                  | -            | -            | -            |
| 7.50         | 7.50         | 7.50         | Support                   | 7.50         | 7.60         | 7.60         |
| 0.25         | 0.25         | 0.25         | Custodian                 | 0.25         | 0.25         | 0.25         |
| <u>7.75</u>  | <u>7.75</u>  | <u>7.75</u>  | Non-Certificated Subtotal | <u>7.75</u>  | <u>7.91</u>  | <u>7.91</u>  |
| <u>17.25</u> | <u>17.75</u> | <u>24.75</u> | Total                     | <u>24.75</u> | <u>24.92</u> | <u>25.42</u> |

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

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

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

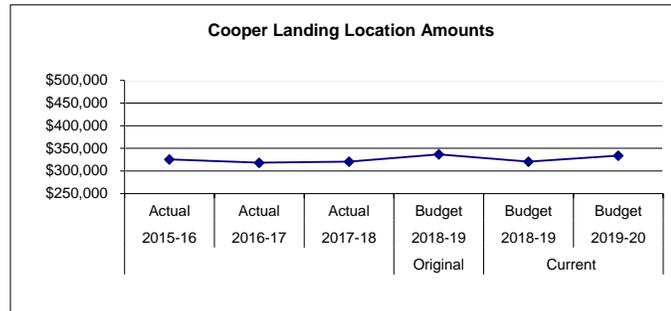


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change           | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 104,349        | \$ 106,266        | \$ 100,787        | 3100 Certificated Salaries               | \$ 100,920                    | \$ 103,193                   | \$ 103,074        | \$ (119)         | (0)            |
| 64,822            | 62,942            | 69,954            | 3200 Non-Certificated Salaries           | 73,674                        | 68,587                       | 75,235            | 6,648            | 10             |
| 97,601            | 99,511            | 101,386           | 3500 Employee Benefits                   | 113,565                       | 100,046                      | 107,249           | 7,203            | 7              |
| <u>266,772</u>    | <u>268,719</u>    | <u>272,127</u>    | Subtotal - Personnel Services            | <u>288,159</u>                | <u>271,826</u>               | <u>285,558</u>    | <u>13,732</u>    | 5              |
| -                 | -                 | -                 | 4100 Professional and Technical Services | -                             | -                            | -                 | -                | -              |
| 2,940             | 2,134             | 2,687             | 4200 Staff Travel                        | 1,350                         | 1,685                        | 1,350             | (335)            | (20)           |
| 20,573            | 20,538            | 14,714            | 4300 Utility Services                    | 23,305                        | 18,325                       | 23,305            | 4,980            | 27             |
| 17,909            | 22,503            | 26,884            | 4350 Energy                              | 19,956                        | 23,737                       | 19,956            | (3,781)          | (16)           |
| 397               | 280               | 709               | 4400 Other Purchased Services            | 448                           | 643                          | 407               | (236)            | (37)           |
| 9,152             | 4,151             | 3,249             | 4500 Supplies, Materials, and Media      | 3,312                         | 3,785                        | 2,764             | (1,021)          | (27)           |
| 485               | 20                | 10                | 4900 Other Expenses                      | 140                           | 479                          | 478               | (1)              | (0)            |
| <u>51,456</u>     | <u>49,626</u>     | <u>48,253</u>     | Subtotal - Other                         | <u>48,511</u>                 | <u>48,654</u>                | <u>48,260</u>     | <u>(394)</u>     | (1)            |
| 7,280             | -                 | -                 | 5100 Equipment                           | -                             | -                            | -                 | -                | -              |
| <u>\$ 325,508</u> | <u>\$ 318,345</u> | <u>\$ 320,380</u> | Location Totals                          | <u>\$ 336,670</u>             | <u>\$ 320,480</u>            | <u>\$ 333,818</u> | <u>\$ 13,338</u> | 4              |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 14.00             | 18.00             | 15.00             | Enrollment in ADM (K-12) | 19.00             | 14.00                        | 15.00             |

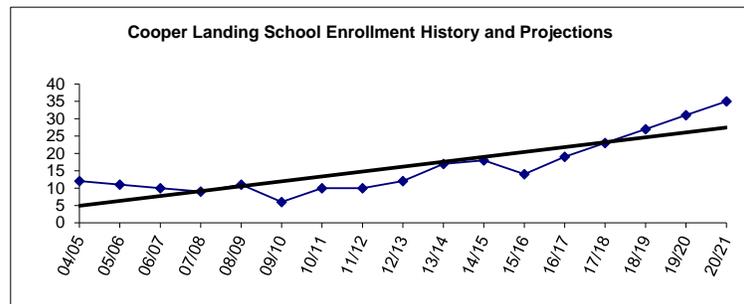
**FTE's Included In Current Budget**

|                    |                    |                    |                           |                    |                    |                    |
|--------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|
| 0.20               | 0.20               | 0.10               | Administrator             | 0.10               | 0.10               | 0.10               |
| 1.00               | 1.00               | 1.00               | Teacher (Includes Quest)  | 1.00               | 1.00               | 1.00               |
| -                  | -                  | -                  | Specialist*               | -                  | -                  | -                  |
| -                  | -                  | -                  | Special Ed Teacher**      | -                  | -                  | -                  |
| <u>1.20</u>        | <u>1.20</u>        | <u>1.10</u>        | Certificated Subtotal     | <u>1.10</u>        | <u>1.10</u>        | <u>1.10</u>        |
| 0.88               | 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               |
| <u>2.30</u>        | <u>2.30</u>        | <u>2.30</u>        | Non-Certificated Subtotal | <u>2.30</u>        | <u>2.30</u>        | <u>2.30</u>        |
| <u><u>3.50</u></u> | <u><u>3.50</u></u> | <u><u>3.40</u></u> | Total                     | <u><u>3.40</u></u> | <u><u>3.40</u></u> | <u><u>3.40</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.

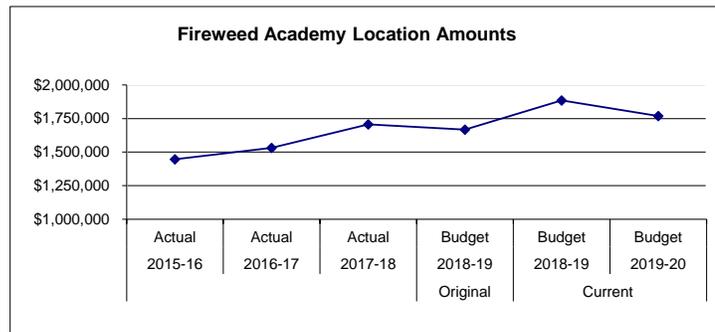


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                        | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 616,309          | \$ 553,941          | \$ 625,027          | 3100 Certificated Salaries                 | \$ 636,996                    | \$ 664,212                   | \$ 662,021          | \$ (2,191)          | (0)            |
| 136,139             | 168,616             | 169,568             | 3200 Non-Certificated Salaries             | 156,007                       | 170,752                      | 153,812             | (16,940)            | (10)           |
| 361,905             | 345,572             | 389,514             | 3500 Employee Benefits                     | 450,790                       | 431,679                      | 437,274             | 5,595               | 1              |
| <u>1,114,353</u>    | <u>1,068,129</u>    | <u>1,184,109</u>    | Subtotal - Personnel Services              | <u>1,243,793</u>              | <u>1,266,643</u>             | <u>1,253,107</u>    | <u>(13,536)</u>     | <u>(1)</u>     |
| 1,414               | 8,782               | 16,666              | 4100 Professional and Technical Services   | -                             | 2,166                        | -                   | (2,166)             | (100)          |
| 2,566               | 18,298              | 14,640              | 4200 Staff Travel                          | 1,600                         | 12,780                       | 1,600               | (11,180)            | (87)           |
| 11,518              | 11,633              | 18,394              | 4250 Student Travel                        | -                             | 19                           | -                   | (19)                | (100)          |
| 5,523               | 6,088               | 6,354               | 4300 Utility Services                      | 3,500                         | 5,884                        | 4,400               | (1,484)             | (25)           |
| 36,008              | 36,443              | 44,119              | 4350 Energy                                | -                             | 41,541                       | 43,800              | 2,259               | 5              |
| 193,126             | 210,542             | 257,592             | 4400 Other Purchased Services              | 55,500                        | 217,382                      | 55,000              | (162,382)           | (75)           |
| 19,975              | 54,375              | 73,180              | 4500 Supplies, Materials, and Media        | 12,338                        | 25,194                       | 28,767              | 3,573               | 14             |
| 600                 | 500                 | 100                 | 4900 Other Expenses                        | 3,706                         | 130,087                      | 20,380              | (109,707)           | 100            |
| -                   | -                   | -                   | 4900 Other Expenses - Additional Allowable | 290,265                       | 121,018                      | 304,837             | 183,819             | 152            |
| 47,432              | 51,158              | 57,257              | 4950 Indirect Costs                        | 52,971                        | 52,971                       | 56,282              | 3,311               | 6              |
| <u>318,162</u>      | <u>397,819</u>      | <u>488,302</u>      | Subtotal - Other                           | <u>419,880</u>                | <u>609,042</u>               | <u>515,066</u>      | <u>(93,976)</u>     | <u>(15)</u>    |
| 14,141              | 64,993              | 33,745              | 5100 Equipment                             | 3,849                         | 9,549                        | -                   | (9,549)             | (100)          |
| <u>\$ 1,446,656</u> | <u>\$ 1,530,941</u> | <u>\$ 1,706,156</u> | Location Totals                            | <u>\$ 1,667,522</u>           | <u>\$ 1,885,234</u>          | <u>\$ 1,768,173</u> | <u>\$ (117,061)</u> | <u>(6)</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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 89.00             | 106.00            | 124.00            | Enrollment in ADM (K-6) | 112.00            | 119.00                       | 119.00            |

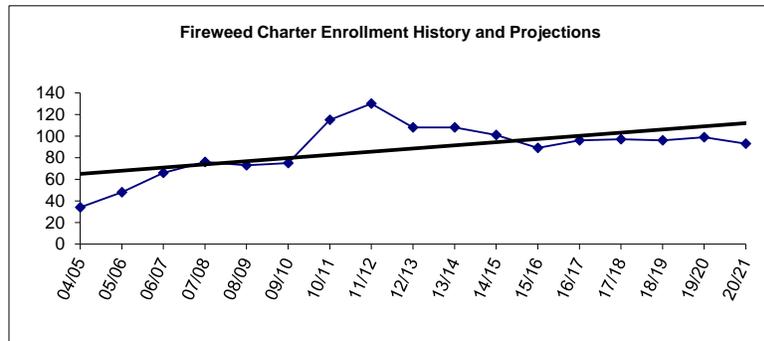
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 7.50         | 6.25         | 6.50         | Teacher (Includes Quest)  | 6.50         | 7.00         | 7.00         |
| 0.32         | 0.34         | 0.60         | Specialist*               | 0.60         | 0.15         | 0.15         |
| 0.50         | 0.25         | 1.00         | Special Ed Teacher**      | 1.00         | 1.00         | 1.00         |
| <u>9.32</u>  | <u>7.84</u>  | <u>9.10</u>  | Certificated Subtotal     | <u>9.10</u>  | <u>9.15</u>  | <u>9.15</u>  |
| -            | 1.76         | 0.88         | Special Ed Aide           | 0.88         | 0.88         | 0.88         |
| 1.62         | 0.68         | 2.10         | Aide                      | 2.10         | 1.47         | 1.47         |
| 0.32         | 0.31         | 0.32         | 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>3.29</u>  | <u>4.10</u>  | <u>4.65</u>  | Non-Certificated Subtotal | <u>4.65</u>  | <u>4.02</u>  | <u>4.02</u>  |
| <u>12.61</u> | <u>11.94</u> | <u>13.75</u> | Total                     | <u>13.75</u> | <u>13.17</u> | <u>13.17</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.

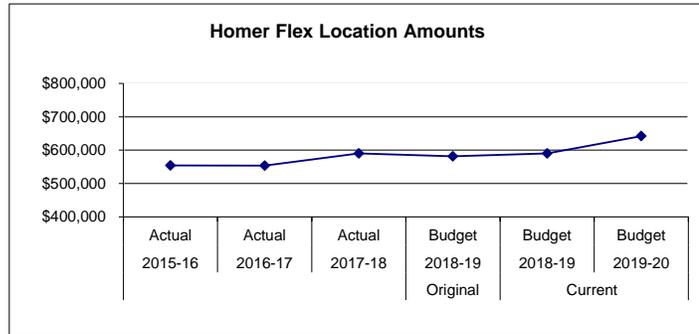


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change           | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 265,938        | \$ 274,726        | \$ 293,501        | 3100 Certificated Salaries               | \$ 291,857                    | \$ 291,468                   | \$ 324,178        | \$ 32,710        | 11             |
| 88,285            | 74,352            | 79,330            | 3200 Non-Certificated Salaries           | 66,453                        | 76,012                       | 72,415            | (3,597)          | (5)            |
| 173,493           | 180,135           | 186,882           | 3500 Employee Benefits                   | 195,527                       | 190,571                      | 218,312           | 27,741           | 15             |
| <u>527,716</u>    | <u>529,213</u>    | <u>559,713</u>    | Subtotal - Personnel Services            | <u>553,837</u>                | <u>558,051</u>               | <u>614,905</u>    | <u>56,854</u>    | 10             |
| -                 | -                 | -                 | 4100 Professional and Technical Services | -                             | -                            | -                 | -                | -              |
| 814               | 393               | 394               | 4200 Staff Travel                        | 1,350                         | 1,350                        | 1,350             | -                | -              |
| -                 | -                 | -                 | 4250 Student Travel                      | -                             | -                            | -                 | -                | -              |
| 10,209            | 9,492             | 3,229             | 4300 Utility Services                    | 9,944                         | 13,757                       | 9,944             | (3,813)          | (28)           |
| 7,798             | 8,460             | 9,167             | 4350 Energy                              | 8,153                         | 8,770                        | 8,153             | (617)            | (7)            |
| 440               | 632               | 10,785            | 4400 Other Purchased Services            | 588                           | 748                          | 609               | (139)            | (19)           |
| 5,083             | 4,247             | 5,065             | 4500 Supplies, Materials, and Media      | 6,128                         | 6,172                        | 5,965             | (207)            | (3)            |
| 1,089             | 1,261             | 1,324             | 4900 Other Expenses                      | 1,324                         | 1,098                        | 1,097             | (1)              | (0)            |
| <u>25,433</u>     | <u>24,485</u>     | <u>29,964</u>     | Subtotal - Other                         | <u>27,487</u>                 | <u>31,895</u>                | <u>27,118</u>     | <u>(4,777)</u>   | (15)           |
| 1,223             | -                 | 750               | 5100 Equipment                           | -                             | -                            | -                 | -                | -              |
| <u>\$ 554,372</u> | <u>\$ 553,698</u> | <u>\$ 590,427</u> | Location Totals                          | <u>\$ 581,324</u>             | <u>\$ 589,946</u>            | <u>\$ 642,023</u> | <u>\$ 52,077</u> | 9              |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 37.00             | 38.00             | 30.00             | Enrollment in ADM (9-12) | 30.00             | 39.00                        | 32.00             |

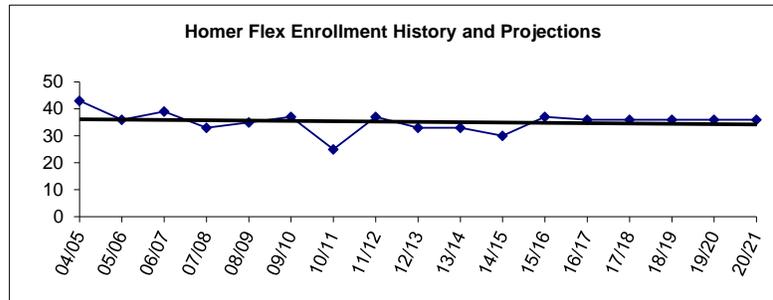
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 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        | 0.20        | Specialist*               | 0.20        | 0.20        | 0.20        |
| 0.50        | 0.50        | 0.50        | Special Ed Teacher**      | 0.50        | 0.50        | 0.50        |
| <u>4.02</u> | <u>4.22</u> | <u>4.20</u> | Certificated Subtotal     | <u>4.25</u> | <u>4.20</u> | <u>4.25</u> |
| 0.44        | 0.44        | 0.44        | Special Ed Aide           | 0.44        | 0.44        | 0.44        |
| 0.07        | 0.07        | 0.08        | Nurse***                  | 0.08        | -           | -           |
| 0.88        | 0.88        | 0.88        | Support                   | 0.88        | 0.88        | 0.88        |
| 0.50        | 0.50        | 0.50        | Custodian                 | 0.25        | 0.50        | 0.50        |
| <u>1.89</u> | <u>1.89</u> | <u>1.90</u> | Non-Certificated Subtotal | <u>1.65</u> | <u>1.82</u> | <u>1.82</u> |
| <u>5.91</u> | <u>6.11</u> | <u>6.10</u> | Total                     | <u>5.90</u> | <u>6.02</u> | <u>6.07</u> |

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

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

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

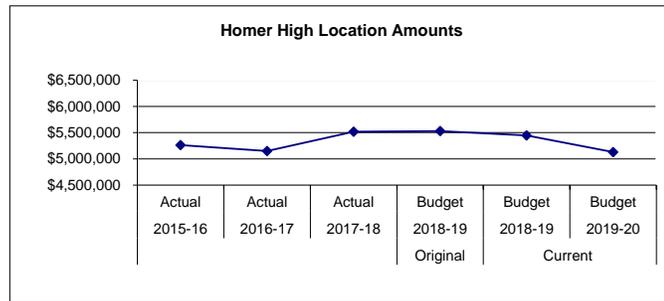


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 2,192,072        | \$ 2,128,437        | \$ 2,342,864        | 3100 Certificated Salaries               | \$ 2,376,537                  | \$ 2,285,979                 | \$ 2,163,568        | \$ (122,411)        | (5)            |
| 837,921             | 821,307             | 917,711             | 3200 Non-Certificated Salaries           | 813,492                       | 936,250                      | 811,476             | (124,774)           | (13)           |
| 1,451,905           | 1,454,413           | 1,510,444           | 3500 Employee Benefits                   | 1,668,920                     | 1,536,100                    | 1,489,048           | (47,052)            | (3)            |
| <u>4,481,898</u>    | <u>4,404,157</u>    | <u>4,771,019</u>    | Subtotal - Personnel Services            | <u>4,858,949</u>              | <u>4,758,329</u>             | <u>4,464,092</u>    | <u>(294,237)</u>    | (6)            |
| 2,258               | 2,960               | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                   | -              |
| 17,534              | 14,201              | 17,518              | 4200 Staff Travel                        | 9,050                         | 11,522                       | 9,050               | (2,472)             | (21)           |
| 40,894              | 38,139              | 37,959              | 4250 Student Travel                      | -                             | 31,570                       | -                   | (31,570)            | (100)          |
| 89,973              | 86,671              | 74,566              | 4300 Utility Services                    | 76,249                        | 71,947                       | 76,249              | 4,302               | 6              |
| 451,610             | 483,779             | 492,059             | 4350 Energy                              | 484,026                       | 456,758                      | 484,026             | 27,268              | 6              |
| 14,557              | 13,967              | 18,163              | 4400 Other Purchased Services            | 11,530                        | 15,208                       | 11,426              | (3,782)             | (25)           |
| 87,538              | 88,594              | 93,281              | 4500 Supplies, Materials, and Media      | 82,790                        | 87,788                       | 76,559              | (11,229)            | (13)           |
| 7,148               | 4,155               | 7,569               | 4900 Other Expenses                      | 7,514                         | 12,004                       | 8,951               | (3,053)             | (25)           |
| <u>711,512</u>      | <u>732,466</u>      | <u>741,115</u>      | Subtotal - Other                         | <u>671,159</u>                | <u>686,797</u>               | <u>666,261</u>      | <u>(20,536)</u>     | (3)            |
| <u>71,123</u>       | <u>13,474</u>       | <u>6,149</u>        | 5100 Equipment                           | -                             | 3,443                        | -                   | (3,443)             | (100)          |
| <u>\$ 5,264,533</u> | <u>\$ 5,150,097</u> | <u>\$ 5,518,283</u> | Location Totals                          | <u>\$ 5,530,108</u>           | <u>\$ 5,448,569</u>          | <u>\$ 5,130,353</u> | <u>\$ (318,216)</u> | (6)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 359.00            | 373.00            | 390.00            | Enrollment in ADM (9-12) | 410.00            | 389.00                       | 400.00            |

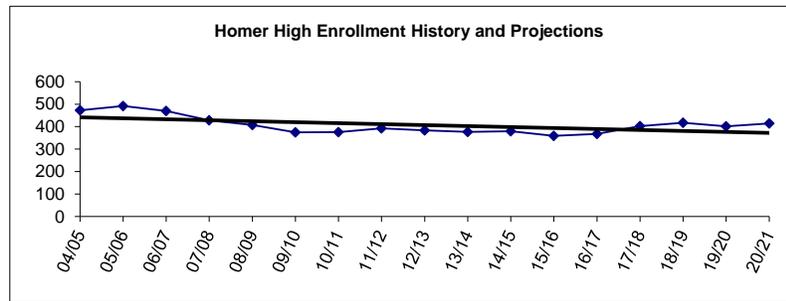
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 2.00         | 1.50         | 2.00         | Administrator             | 2.00         | 2.00         | 2.00         |
| 19.70        | 18.70        | 20.70        | Teacher (Includes Quest)  | 20.70        | 20.20        | 20.20        |
| 2.38         | 2.38         | 2.90         | Specialist*               | 2.90         | 2.80         | 2.80         |
| 6.00         | 5.55         | 5.00         | Special Ed Teacher**      | 5.00         | 5.00         | 5.00         |
| <u>30.08</u> | <u>28.13</u> | <u>30.60</u> | Certificated Subtotal     | <u>30.60</u> | <u>30.00</u> | <u>30.00</u> |
| 5.28         | 5.28         | 5.28         | Special Ed Aide           | 5.28         | 5.28         | 5.28         |
| 2.94         | 0.44         | 0.44         | Aide                      | 0.44         | 1.44         | 0.44         |
| 1.38         | 0.88         | 0.88         | Nurse***                  | 0.88         | 0.88         | 0.88         |
| 2.50         | 5.50         | 6.00         | Support                   | 6.00         | 6.00         | 5.50         |
| 5.00         | 5.00         | 4.50         | Custodian                 | 4.50         | 4.50         | 4.50         |
| <u>17.10</u> | <u>17.10</u> | <u>17.10</u> | Non-Certificated Subtotal | <u>17.10</u> | <u>18.10</u> | <u>16.60</u> |
| <u>47.18</u> | <u>45.23</u> | <u>47.70</u> | Total                     | <u>47.70</u> | <u>48.10</u> | <u>46.60</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.

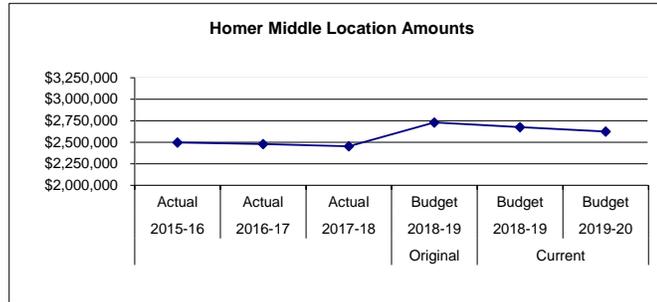


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 1,127,329        | \$ 1,128,054        | \$ 1,101,593        | 3100 Certificated Salaries               | \$ 1,210,826                  | \$ 1,159,351                 | \$ 1,110,427        | \$ (48,924)        | (4)            |
| 388,718             | 390,784             | 407,684             | 3200 Non-Certificated Salaries           | 437,174                       | 441,749                      | 433,392             | (8,357)            | (2)            |
| 775,732             | 786,749             | 774,092             | 3500 Employee Benefits                   | 918,076                       | 886,601                      | 919,773             | 33,172             | 4              |
| <u>2,291,779</u>    | <u>2,305,587</u>    | <u>2,283,369</u>    | Subtotal - Personnel Services            | <u>2,566,076</u>              | <u>2,487,701</u>             | <u>2,463,592</u>    | <u>(24,109)</u>    | (1)            |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                  | -              |
| 1,103               | 1,674               | 1,333               | 4200 Staff Travel                        | 1,350                         | 1,839                        | 1,350               | (489)              | (27)           |
| 4,946               | 4,390               | 4,390               | 4250 Student Travel                      | -                             | 3,536                        | -                   | (3,536)            | (100)          |
| 9,356               | 9,778               | 10,570              | 4300 Utility Services                    | 9,084                         | 11,263                       | 9,084               | (2,179)            | (19)           |
| 117,770             | 120,472             | 122,268             | 4350 Energy                              | 118,211                       | 132,136                      | 118,211             | (13,925)           | (11)           |
| 3,111               | 2,458               | 2,615               | 4400 Other Purchased Services            | 2,588                         | 2,633                        | 2,400               | (233)              | (9)            |
| 41,316              | 30,004              | 27,662              | 4500 Supplies, Materials, and Media      | 32,262                        | 36,354                       | 28,102              | (8,252)            | (23)           |
| 714                 | 561                 | 714                 | 4900 Other Expenses                      | 1,327                         | 714                          | 1,327               | 613                | 86             |
| <u>178,316</u>      | <u>169,337</u>      | <u>169,552</u>      | Subtotal - Other                         | <u>164,822</u>                | <u>188,475</u>               | <u>160,474</u>      | <u>(28,001)</u>    | (15)           |
| <u>27,395</u>       | <u>3,664</u>        | <u>659</u>          | 5100 Equipment                           | -                             | 180                          | -                   | (180)              | (100)          |
| <u>\$ 2,497,490</u> | <u>\$ 2,478,588</u> | <u>\$ 2,453,580</u> | Location Totals                          | <u>\$ 2,730,898</u>           | <u>\$ 2,676,356</u>          | <u>\$ 2,624,066</u> | <u>\$ (52,290)</u> | (2)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 187.00            | 187.00            | 186.00            | Enrollment in ADM (7-8) | 200.00            | 194.00                       | 182.00            |

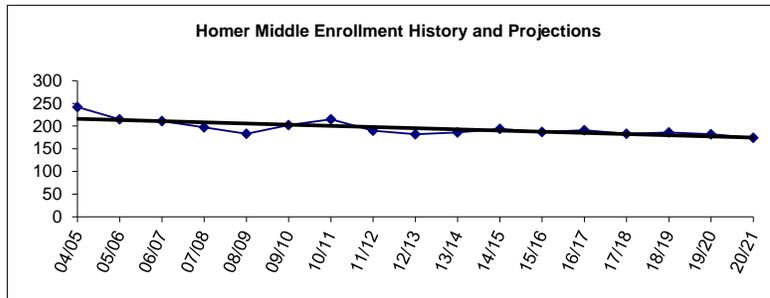
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 10.75        | 10.75        | 10.10        | Teacher (Includes Quest)  | 11.60        | 11.60        | 10.30        |
| 0.50         | 0.94         | 1.15         | Specialist*               | 1.15         | 0.70         | 0.50         |
| 3.00         | 3.00         | 3.00         | Special Ed Teacher**      | 3.00         | 3.00         | 3.00         |
| <u>15.25</u> | <u>15.69</u> | <u>15.25</u> | Certificated Subtotal     | <u>16.75</u> | <u>16.30</u> | <u>14.80</u> |
| 4.40         | 4.40         | 5.28         | Special Ed Aide           | 5.28         | 5.28         | 5.28         |
| 0.88         | 0.88         | 0.88         | Aide                      | 0.88         | 0.88         | 0.88         |
| 0.75         | 0.75         | 0.73         | Nurse***                  | 0.73         | 0.88         | 0.88         |
| 1.00         | 1.00         | 1.00         | Support                   | 1.50         | 1.50         | 1.00         |
| 2.00         | 2.00         | 2.00         | Custodian                 | 2.00         | 2.00         | 2.00         |
| <u>9.03</u>  | <u>9.03</u>  | <u>9.89</u>  | Non-Certificated Subtotal | <u>10.39</u> | <u>10.54</u> | <u>10.04</u> |
| <u>24.28</u> | <u>24.72</u> | <u>25.14</u> | Total                     | <u>27.14</u> | <u>26.84</u> | <u>24.84</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.

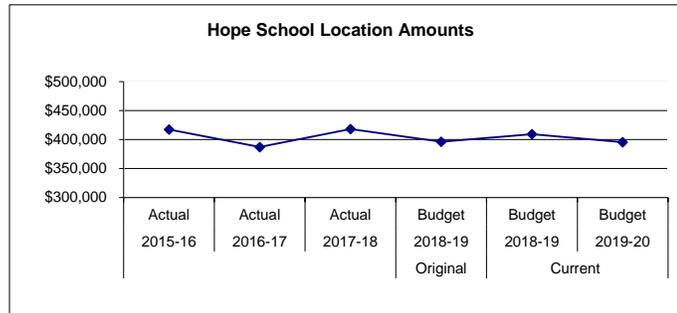


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change             | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|--------------------|----------------|
| \$ 166,964        | \$ 152,509        | \$ 109,249        | 3100 Certificated Salaries               | \$ 154,133                    | \$ 108,311                   | \$ 159,634        | \$ 51,323          | 47             |
| 53,574            | 51,384            | 102,967           | 3200 Non-Certificated Salaries           | 54,534                        | 99,219                       | 71,310            | (27,909)           | (28)           |
| 110,987           | 94,055            | 117,336           | 3500 Employee Benefits                   | 120,609                       | 116,845                      | 98,033            | (18,812)           | (16)           |
| <u>331,525</u>    | <u>297,948</u>    | <u>329,552</u>    | Subtotal - Personnel Services            | <u>329,276</u>                | <u>324,375</u>               | <u>328,977</u>    | <u>4,602</u>       | 1              |
| -                 | -                 | -                 | 4100 Professional and Technical Services | -                             | -                            | -                 | -                  | -              |
| 3,637             | 3,234             | 1,604             | 4200 Staff Travel                        | 2,970                         | 2,970                        | 2,970             | -                  | -              |
| -                 | -                 | 650               | 4250 Student Travel                      | -                             | -                            | -                 | -                  | -              |
| 29,632            | 29,606            | 25,674            | 4300 Utility Services                    | 14,450                        | 24,767                       | 14,450            | (10,317)           | (42)           |
| 37,696            | 51,341            | 54,508            | 4350 Energy                              | 44,133                        | 50,366                       | 44,133            | (6,233)            | (12)           |
| 124               | 379               | 396               | 4400 Other Purchased Services            | 459                           | 459                          | 438               | (21)               | (5)            |
| 9,769             | 4,541             | 5,680             | 4500 Supplies, Materials, and Media      | 4,033                         | 5,484                        | 3,675             | (1,809)            | (33)           |
| 766               | 195               | 125               | 4900 Other Expenses                      | 941                           | 1,013                        | 1,013             | -                  | -              |
| <u>81,624</u>     | <u>89,296</u>     | <u>88,637</u>     | Subtotal - Other                         | <u>66,986</u>                 | <u>85,059</u>                | <u>66,679</u>     | <u>(18,380)</u>    | (22)           |
| 4,280             | -                 | -                 | 5100 Equipment                           | -                             | -                            | -                 | -                  | -              |
| <u>\$ 417,429</u> | <u>\$ 387,244</u> | <u>\$ 418,189</u> | Location Totals                          | <u>\$ 396,262</u>             | <u>\$ 409,434</u>            | <u>\$ 395,656</u> | <u>\$ (13,778)</u> | (3)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 16.00             | 17.00             | 17.00             | Enrollment in ADM (K-12) | 20.00             | 17.00                        | 18.00             |

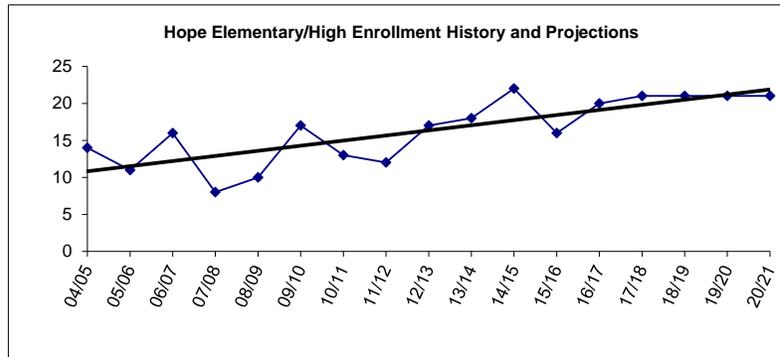
**FTE's Included In Current Budget**

|                    |                    |                    |                           |                    |                    |                    |
|--------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|
| 0.20               | 0.20               | 0.10               | Administrator             | 0.10               | 0.10               | 0.10               |
| 2.10               | 1.60               | 1.10               | Teacher (Includes Quest)  | 2.10               | 1.10               | 2.10               |
| 0.07               | -                  | -                  | Specialist*               | -                  | -                  | 0.07               |
| 0.20               | 0.63               | -                  | Special Ed Teacher**      | -                  | 0.17               | 0.10               |
| <u>2.57</u>        | <u>2.43</u>        | <u>1.20</u>        | Certificated Subtotal     | <u>2.20</u>        | <u>1.37</u>        | <u>2.37</u>        |
| -                  | -                  | -                  | Special Ed Aide           | -                  | -                  | -                  |
| 0.04               | 0.04               | 0.04               | Nurse***                  | 0.04               | 0.04               | 0.04               |
| -                  | -                  | 0.88               | Aide                      | -                  | 0.88               | 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>2.30</u>        | Non-Certificated Subtotal | <u>1.42</u>        | <u>2.30</u>        | <u>2.30</u>        |
| <u><u>3.99</u></u> | <u><u>3.85</u></u> | <u><u>3.50</u></u> | Total                     | <u><u>3.62</u></u> | <u><u>3.67</u></u> | <u><u>4.67</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.



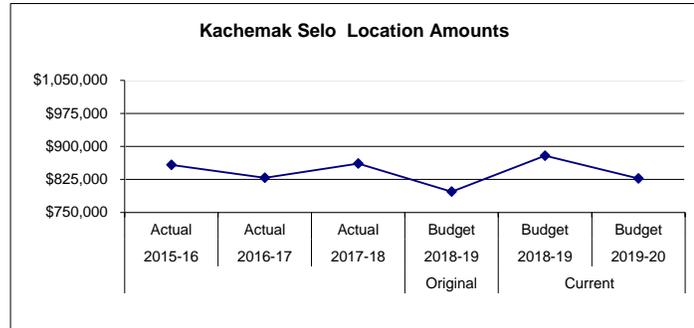
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 56 Kachemak Selo Elementary / High

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change             | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|--------------------|----------------|
| \$ 297,329        | \$ 312,209        | \$ 310,369        | 3100 Certificated Salaries               | \$ 316,218                    | \$ 309,273                   | \$ 320,182        | \$ 10,909          | 4              |
| 162,986           | 139,595           | 155,813           | 3200 Non-Certificated Salaries           | 119,761                       | 160,873                      | 120,765           | (40,108)           | (25)           |
| 286,666           | 269,360           | 289,265           | 3500 Employee Benefits                   | 255,652                       | 298,839                      | 281,223           | (17,616)           | (6)            |
| 746,981           | 721,164           | 755,447           | Subtotal - Personnel Services            | 691,631                       | 768,985                      | 722,170           | (46,815)           | (6)            |
| -                 | -                 | -                 | 4100 Professional and Technical Services | -                             | -                            | -                 | -                  | -              |
| 15,032            | 14,124            | 12,890            | 4200 Staff Travel                        | 22,535                        | 24,335                       | 22,535            | (1,800)            | (7)            |
| -                 | -                 | 1,030             | 4250 Student Travel                      | -                             | -                            | -                 | -                  | -              |
| 7,820             | 8,148             | 7,881             | 4300 Utility Services                    | 7,937                         | 7,640                        | 7,937             | 297                | 4              |
| 16,457            | 18,298            | 19,195            | 4350 Energy                              | 16,318                        | 18,675                       | 16,318            | (2,357)            | (13)           |
| 50,567            | 50,259            | 51,507            | 4400 Other Purchased Services            | 50,879                        | 50,879                       | 50,848            | (31)               | (0)            |
| 18,773            | 15,768            | 12,942            | 4500 Supplies, Materials, and Media      | 6,894                         | 7,258                        | 5,994             | (1,264)            | (17)           |
| 742               | 681               | 210               | 4900 Other Expenses                      | 935                           | 1,215                        | 1,215             | -                  | -              |
| 109,391           | 107,278           | 105,655           | Subtotal - Other                         | 105,498                       | 110,002                      | 104,847           | (5,155)            | (5)            |
| 1,533             | 465               | 82                | 5100 Equipment                           | -                             | -                            | -                 | -                  | -              |
| <u>\$ 857,905</u> | <u>\$ 828,907</u> | <u>\$ 861,184</u> | Location Totals                          | <u>\$ 797,129</u>             | <u>\$ 878,987</u>            | <u>\$ 827,017</u> | <u>\$ (51,970)</u> | (6)            |



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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 56 Kachemak Selo Elementary / High

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 49.00             | 48.00             | 45.00             | Enrollment in ADM (K-12) | 43.00             | 43.00                        | 40.00             |

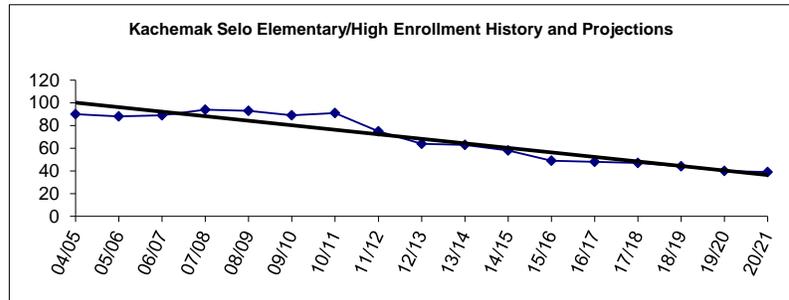
**FTE's Included In Current Budget**

|                    |                    |                    |                           |                    |                    |                    |
|--------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|
| 0.50               | 0.50               | 0.50               | Administrator             | 0.50               | 0.30               | 0.30               |
| 4.00               | 3.50               | 3.50               | Teacher (Includes Quest)  | 3.50               | 3.50               | 3.50               |
| 0.16               | 0.16               | 0.16               | Specialist*               | 0.16               | 0.16               | 0.16               |
| -                  | 0.40               | 0.40               | Special Ed Teacher**      | 0.40               | 0.40               | 0.40               |
| <u>4.66</u>        | <u>4.56</u>        | <u>4.56</u>        | Certificated Subtotal     | <u>4.56</u>        | <u>4.36</u>        | <u>4.36</u>        |
| -                  | -                  | -                  | Special Ed Aide           | -                  | -                  | -                  |
| 2.64               | 1.76               | 1.50               | Aide                      | 1.50               | 1.50               | 1.50               |
| 0.20               | 0.20               | 0.15               | Nurse***                  | -                  | -                  | -                  |
| 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>3.59</u>        | <u>3.28</u>        | Non-Certificated Subtotal | <u>3.13</u>        | <u>3.13</u>        | <u>3.13</u>        |
| <u><u>9.13</u></u> | <u><u>8.15</u></u> | <u><u>7.84</u></u> | Total                     | <u><u>7.69</u></u> | <u><u>7.49</u></u> | <u><u>7.49</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.

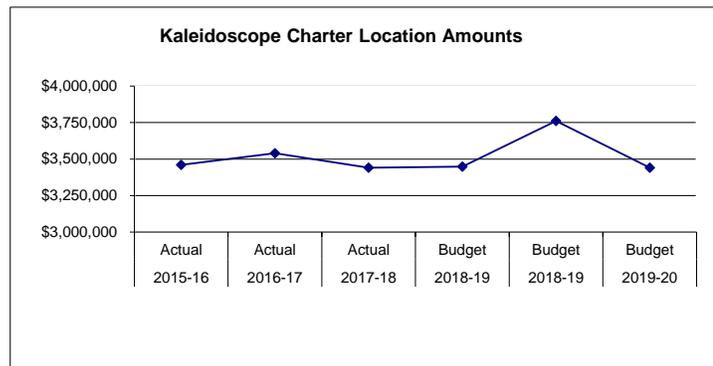


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                        | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 1,300,442        | \$ 1,348,672        | \$ 1,416,117        | 3100 Certificated Salaries                 | \$ 1,413,440                  | \$ 1,316,771                 | \$ 1,254,277        | \$ (62,494)         | (5)            |
| 370,686             | 390,509             | 322,903             | 3200 Non-Certificated Salaries             | 315,786                       | 292,762                      | 281,400             | (11,362)            | (4)            |
| 830,418             | 899,635             | 830,922             | 3500 Employee Benefits                     | 895,428                       | 781,107                      | 792,751             | 11,644              | 1              |
| <u>2,501,546</u>    | <u>2,638,816</u>    | <u>2,569,942</u>    | Subtotal - Personnel Services              | <u>2,624,654</u>              | <u>2,390,640</u>             | <u>2,328,428</u>    | <u>(62,212)</u>     | (3)            |
| 44,507              | 38,713              | 35,688              | 4100 Professional and Technical Services   | 43,799                        | 29,596                       | 32,524              | 2,928               | 10             |
| 18,026              | 20,136              | 2,729               | 4200 Staff Travel                          | -                             | 33                           | -                   | (33)                | (100)          |
| 133                 | -                   | -                   | 4250 Student Travel                        | -                             | 14,412                       | -                   | (14,412)            | (100)          |
| 7,033               | 6,960               | 7,608               | 4300 Utility Services                      | 3,900                         | 10,915                       | 11,100              | 185                 | 2              |
| 76,557              | 83,760              | 87,914              | 4350 Energy                                | -                             | 88,000                       | 88,000              | -                   | -              |
| 580,179             | 576,189             | 581,791             | 4400 Other Purchased Services              | 7,695                         | 572,470                      | 4,695               | (567,775)           | (99)           |
| 126,283             | 64,558              | 48,587              | 4500 Supplies, Materials, and Media        | 50,560                        | 230,727                      | 115,861             | (114,866)           | (50)           |
| 700                 | 785                 | 220                 | 4900 Other Expenses                        | 7,663                         | 185,379                      | 157,663             | (27,716)            | (15)           |
| -                   | -                   | -                   | 4900 Other Expenses - Additional Allowable | 600,189                       | 17,871                       | 593,244             | 575,373             | 100            |
| 103,918             | 110,262             | 106,539             | 4950 Indirect Costs                        | 109,531                       | 109,531                      | 109,531             | -                   | -              |
| <u>957,336</u>      | <u>901,363</u>      | <u>871,076</u>      | Subtotal - Other                           | <u>823,337</u>                | <u>1,258,934</u>             | <u>1,112,618</u>    | <u>(149,244)</u>    | (12)           |
| 1,667               | -                   | 99                  | 5100 Equipment                             | -                             | 111,100                      | -                   | (111,100)           | (100)          |
| <u>\$ 3,460,549</u> | <u>\$ 3,540,179</u> | <u>\$ 3,441,117</u> | Location Totals                            | <u>\$ 3,447,991</u>           | <u>\$ 3,760,674</u>          | <u>\$ 3,441,046</u> | <u>\$ (319,628)</u> | (8)            |



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 63 Kaleidoscope Charter School

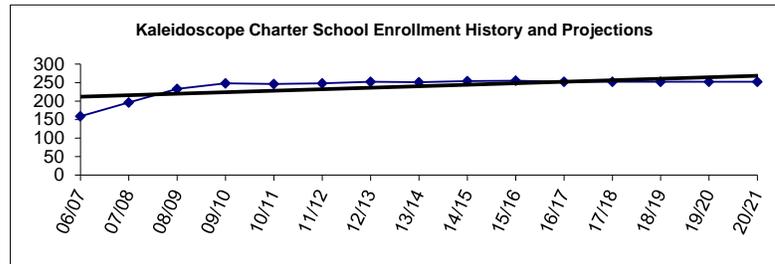
| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| 255.00                                  | 254.00            | 259.00            | Enrollment in ADM (K-5)   | 260.00            | 258.00                       | 260.00            |
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| <u>Staff in FTE</u>                     |                   |                   |                           |                   |                              |                   |
| 1.00                                    | 1.00              | 1.00              | Administrator             | 1.00              | 1.00                         | 1.00              |
| 15.75                                   | 15.50             | 15.75             | Teacher (Includes Quest)  | 15.75             | 15.25                        | 15.25             |
| 0.60                                    | 1.10              | 1.10              | Specialist*               | 1.10              | -                            | -                 |
| 1.00                                    | 1.00              | 1.00              | Special Ed Teacher**      | 1.00              | 1.00                         | 1.00              |
| <u>18.35</u>                            | <u>18.60</u>      | <u>18.85</u>      | Certificated Subtotal     | <u>18.85</u>      | <u>17.25</u>                 | <u>17.25</u>      |
| -                                       | 1.76              | 0.88              | Special Ed Aide           | 0.88              | 0.88                         | 0.88              |
| 3.88                                    | 3.63              | 2.88              | Aide                      | 2.63              | 3.00                         | 3.00              |
| 0.88                                    | 0.88              | 0.75              | Nurse***                  | 0.75              | 0.75                         | 0.75              |
| 1.94                                    | 1.94              | 1.81              | Support                   | 1.81              | 1.94                         | 1.94              |
| 2.00                                    | 2.00              | 1.50              | Custodian                 | 1.50              | 1.50                         | 1.50              |
| <u>8.70</u>                             | <u>10.21</u>      | <u>7.82</u>       | Non-Certificated Subtotal | <u>7.57</u>       | <u>8.07</u>                  | <u>8.07</u>       |
| <u>27.05</u>                            | <u>28.81</u>      | <u>26.67</u>      | Total                     | <u>26.42</u>      | <u>25.32</u>                 | <u>25.32</u>      |

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

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

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

**Charter school staffing is not determined by district staffing formulae**

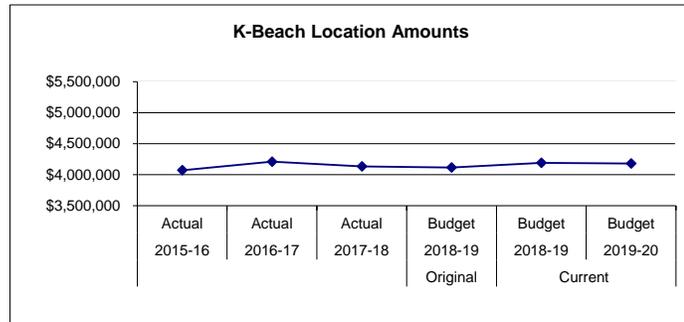


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 2,096,341        | \$ 2,182,806        | \$ 2,152,327        | 3100 Certificated Salaries               | \$ 2,099,443                  | \$ 2,199,459                 | \$ 2,196,013        | \$ (3,446)         | (0)            |
| 484,472             | 499,486             | 490,730             | 3200 Non-Certificated Salaries           | 492,517                       | 506,830                      | 521,316             | 14,486             | 3              |
| 1,265,632           | 1,321,308           | 1,276,718           | 3500 Employee Benefits                   | 1,336,928                     | 1,216,878                    | 1,276,575           | 59,697             | 5              |
| <u>3,846,445</u>    | <u>4,003,600</u>    | <u>3,919,775</u>    | Subtotal - Personnel Services            | <u>3,928,888</u>              | <u>3,923,167</u>             | <u>3,993,904</u>    | <u>70,737</u>      | <u>2</u>       |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | 45,966                       | -                   | (45,966)           | (100)          |
| 481                 | 11                  | -                   | 4200 Staff Travel                        | 1,350                         | 1,350                        | 1,350               | -                  | -              |
| 69                  | 809                 | 20                  | 4250 Student Travel                      | -                             | -                            | -                   | -                  | -              |
| 14,216              | 14,609              | 12,857              | 4300 Utility Services                    | 14,599                        | 13,604                       | 14,599              | 995                | 7              |
| 119,799             | 123,997             | 123,289             | 4350 Energy                              | 121,078                       | 131,731                      | 121,078             | (10,653)           | (8)            |
| 6,641               | 4,341               | 4,157               | 4400 Other Purchased Services            | 4,395                         | 4,451                        | 4,656               | 205                | 5              |
| 81,197              | 62,521              | 65,618              | 4500 Supplies, Materials, and Media      | 44,833                        | 70,574                       | 43,820              | (26,754)           | (38)           |
| 965                 | 830                 | 100                 | 4900 Other Expenses                      | 1,609                         | 1,609                        | 1,609               | -                  | 100            |
| <u>223,368</u>      | <u>207,118</u>      | <u>206,041</u>      | Subtotal - Other                         | <u>187,864</u>                | <u>269,285</u>               | <u>187,112</u>      | <u>(82,173)</u>    | <u>(31)</u>    |
| 1,286               | 32                  | 9,387               | 5100 Equipment                           | -                             | 155                          | -                   | (155)              | (100)          |
| <u>\$ 4,071,099</u> | <u>\$ 4,210,750</u> | <u>\$ 4,135,203</u> | Location Totals                          | <u>\$ 4,116,752</u>           | <u>\$ 4,192,607</u>          | <u>\$ 4,181,016</u> | <u>\$ (11,591)</u> | <u>(0)</u>     |



K-Beach Elementary School serves grades K-6, and is located in Soldotna, is one of the larger elementary schools in the Kenai Peninsula Borough School District. Our highly qualified staff, motivated students, supportive parents and involved community members collaborate to ensure our students succeed both academically and socially. Our dedication to providing effective instruction to all our students has shown in the progress of our students. It is K-Beach Elementary School's mission to provide every student with a caring and safe environment, where every student counts and their potential as students and citizens can be realized.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 418.00            | 407.00            | 395.00            | Enrollment in ADM (K-6) | 397.00            | 414.00                       | 422.00            |

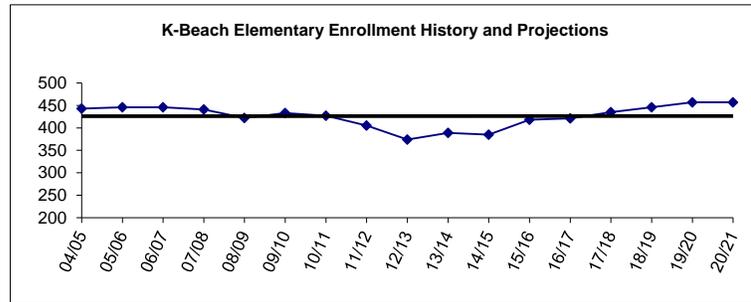
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 22.50        | 23.00        | 22.00        | Teacher (Includes Quest)  | 21.00        | 22.00        | 23.00        |
| 1.96         | 2.22         | 2.28         | Specialist*               | 2.28         | 2.26         | 2.26         |
| 3.00         | 3.00         | 3.00         | Special Ed Teacher**      | 3.00         | 3.00         | 3.00         |
| <u>28.46</u> | <u>29.22</u> | <u>28.28</u> | Certificated Subtotal     | <u>27.28</u> | <u>28.26</u> | <u>29.26</u> |
| 6.16         | 6.16         | 6.04         | Special Ed Aide           | 6.03         | 6.89         | 6.89         |
| 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         | 3.50         | 3.00         | Custodian                 | 3.00         | 3.00         | 3.00         |
| <u>11.98</u> | <u>12.48</u> | <u>11.86</u> | Non-Certificated Subtotal | <u>11.85</u> | <u>12.71</u> | <u>12.71</u> |
| <u>40.44</u> | <u>41.70</u> | <u>40.14</u> | Total                     | <u>39.13</u> | <u>40.97</u> | <u>41.97</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.



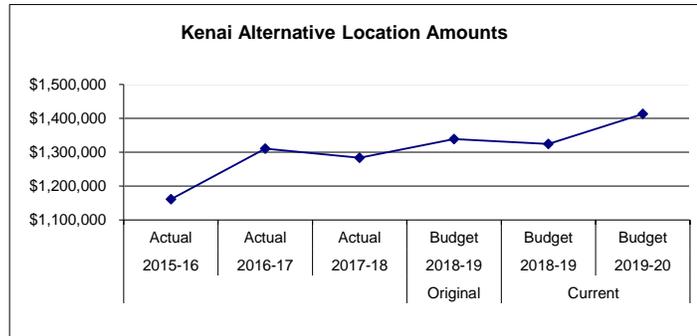
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 67 Kenai Alternative High School

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change           | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 528,329          | \$ 624,014          | \$ 637,985          | 3100 Certificated Salaries               | \$ 646,191                    | \$ 643,138                   | \$ 694,635          | \$ 51,497        | 8              |
| 162,665             | 151,136             | 151,604             | 3200 Non-Certificated Salaries           | 159,435                       | 148,382                      | 150,301             | 1,919            | 1              |
| 324,528             | 370,142             | 371,767             | 3500 Employee Benefits                   | 397,742                       | 392,084                      | 433,124             | 41,040           | 10             |
| <u>1,015,522</u>    | <u>1,145,292</u>    | <u>1,161,356</u>    | Subtotal - Personnel Services            | <u>1,203,368</u>              | <u>1,183,604</u>             | <u>1,278,060</u>    | <u>94,456</u>    | <u>8</u>       |
| 40,000              | 40,000              | 40,000              | 4100 Professional and Technical Services | 40,000                        | 40,000                       | 40,000              | -                | -              |
| -                   | 24                  | -                   | 4200 Staff Travel                        | 675                           | 675                          | 675                 | -                | -              |
| -                   | 121                 | -                   | 4250 Student Travel                      | -                             | -                            | -                   | -                | -              |
| 11,733              | 12,912              | 3,462               | 4300 Utility Services                    | 11,663                        | 14,846                       | 11,663              | (3,183)          | (21)           |
| 68,988              | 72,174              | 61,444              | 4350 Energy                              | 69,345                        | 69,345                       | 69,345              | -                | -              |
| 404                 | 269                 | 10,640              | 4400 Other Purchased Services            | 929                           | 929                          | 929                 | -                | -              |
| 21,573              | 31,654              | 5,489               | 4500 Supplies, Materials, and Media      | 11,487                        | 13,267                       | 10,650              | (2,617)          | (20)           |
| 1,374               | 875                 | 1,419               | 4900 Other Expenses                      | 1,569                         | 1,604                        | 1,604               | -                | -              |
| <u>144,072</u>      | <u>158,029</u>      | <u>122,454</u>      | Subtotal - Other                         | <u>135,668</u>                | <u>140,666</u>               | <u>134,866</u>      | <u>(5,800)</u>   | <u>(4)</u>     |
| 1,566               | 7,172               | -                   | 5100 Equipment                           | -                             | -                            | -                   | -                | -              |
| <u>\$ 1,161,160</u> | <u>\$ 1,310,493</u> | <u>\$ 1,283,810</u> | Location Totals                          | <u>\$ 1,339,036</u>           | <u>\$ 1,324,270</u>          | <u>\$ 1,412,926</u> | <u>\$ 88,656</u> | <u>7</u>       |



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 67 Kenai Alternative High School

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 81.00             | 80.00             | 82.00             | Enrollment in ADM (9-12) | 65.00             | 74.00                        | 65.00             |

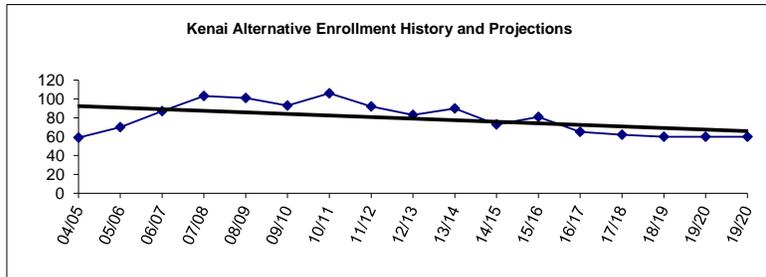
**FTE's Included In Current Budget**

|             |              |              |                           |              |              |              |
|-------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00        | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 4.50        | 4.50         | 4.50         | Teacher (Includes Quest)  | 4.55         | 4.50         | 4.55         |
| 0.32        | 0.40         | 0.41         | Specialist*               | 0.41         | 0.39         | 0.39         |
| 0.50        | 1.50         | 1.50         | Special Ed Teacher**      | 1.50         | 1.50         | 1.50         |
| <u>6.32</u> | <u>7.40</u>  | <u>7.41</u>  | Certificated Subtotal     | <u>7.46</u>  | <u>7.39</u>  | <u>7.44</u>  |
| 0.88        | 1.76         | 1.82         | Special Ed Aide           | 1.82         | 1.84         | 1.84         |
| 0.18        | 0.18         | 0.18         | Nurse***                  | 0.18         | -            | -            |
| 1.00        | 1.00         | 1.00         | Support                   | 1.00         | 1.00         | 1.00         |
| 0.93        | 0.88         | 0.88         | Custodian                 | 0.88         | 0.88         | 0.88         |
| <u>2.99</u> | <u>3.82</u>  | <u>3.88</u>  | Non-Certificated Subtotal | <u>3.88</u>  | <u>3.72</u>  | <u>3.72</u>  |
| <u>9.31</u> | <u>11.22</u> | <u>11.29</u> | Total                     | <u>11.34</u> | <u>11.11</u> | <u>11.16</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.

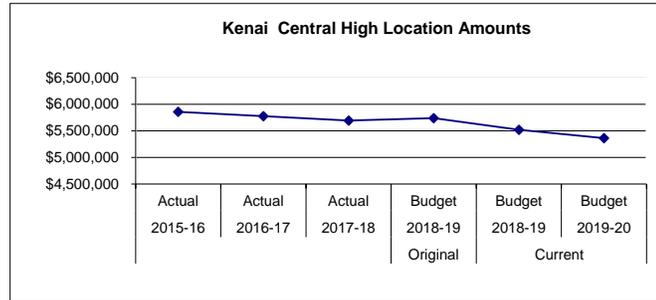


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 2,801,985        | \$ 2,727,077        | \$ 2,722,548        | 3100 Certificated Salaries               | \$ 2,783,661                  | \$ 2,623,477                 | \$ 2,517,495        | \$ (105,982)        | (4)            |
| 664,777             | 673,138             | 657,179             | 3200 Non-Certificated Salaries           | 608,060                       | 653,959                      | 626,744             | (27,215)            | (4)            |
| 1,601,876           | 1,611,274           | 1,552,542           | 3500 Employee Benefits                   | 1,675,152                     | 1,557,750                    | 1,550,773           | (6,977)             | (0)            |
| <u>5,068,638</u>    | <u>5,011,489</u>    | <u>4,932,269</u>    | Subtotal - Personnel Services            | <u>5,066,873</u>              | <u>4,835,186</u>             | <u>4,695,012</u>    | <u>(140,174)</u>    | (3)            |
| 516                 | -                   | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                   | -              |
| 8,053               | 7,410               | 8,774               | 4200 Staff Travel                        | 6,850                         | 7,910                        | 6,850               | (1,060)             | (13)           |
| 32,361              | 30,022              | 30,982              | 4250 Student Travel                      | -                             | 24,662                       | -                   | (24,662)            | (100)          |
| 48,109              | 47,973              | 47,585              | 4300 Utility Services                    | 44,062                        | 39,536                       | 44,062              | 4,526               | 11             |
| 475,638             | 508,402             | 523,322             | 4350 Energy                              | 499,147                       | 479,841                      | 499,147             | 19,306              | 4              |
| 22,881              | 17,595              | 18,257              | 4400 Other Purchased Services            | 13,073                        | 17,537                       | 13,031              | (4,506)             | (26)           |
| 137,725             | 127,122             | 106,707             | 4500 Supplies, Materials, and Media      | 99,696                        | 95,123                       | 93,070              | (2,053)             | (2)            |
| 8,959               | 8,552               | 8,468               | 4900 Other Expenses                      | 11,136                        | 14,519                       | 12,066              | (2,453)             | (17)           |
| <u>734,242</u>      | <u>747,076</u>      | <u>744,095</u>      | Subtotal - Other                         | <u>673,964</u>                | <u>679,128</u>               | <u>668,226</u>      | <u>(10,902)</u>     | (2)            |
| <u>55,308</u>       | <u>17,212</u>       | <u>16,747</u>       | 5100 Equipment                           | -                             | 8,131                        | -                   | (8,131)             | (100)          |
| <u>\$ 5,858,188</u> | <u>\$ 5,775,777</u> | <u>\$ 5,693,111</u> | Location Totals                          | <u>\$ 5,740,837</u>           | <u>\$ 5,522,445</u>          | <u>\$ 5,363,238</u> | <u>\$ (159,207)</u> | (3)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 478.00            | 444.00            | 450.00            | Enrollment in ADM (9-12) | 484.00            | 463.00                       | 480.00            |

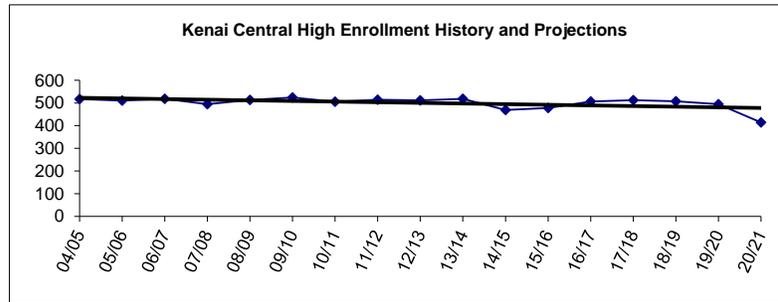
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 2.00         | 2.00         | 2.00         | Administrator             | 2.00         | 2.00         | 2.00         |
| 26.40        | 26.30        | 25.10        | Teacher (Includes Quest)  | 25.80        | 23.90        | 24.90        |
| 3.23         | 3.39         | 2.88         | Specialist*               | 2.88         | 2.90         | 2.90         |
| 6.26         | 6.00         | 5.00         | Special Ed Teacher**      | 5.00         | 4.60         | 4.60         |
| <u>37.89</u> | <u>37.69</u> | <u>34.98</u> | Certificated Subtotal     | <u>35.68</u> | <u>33.40</u> | <u>34.40</u> |
| 0.88         | -            | 0.88         | Special Ed Aide           | 0.88         | 0.88         | 0.88         |
| 1.44         | 0.44         | 0.44         | Aide                      | 0.44         | 1.44         | 0.44         |
| 1.95         | 0.95         | 1.04         | Nurse***                  | 0.96         | 0.60         | 0.60         |
| 3.00         | 5.00         | 5.00         | Support                   | 5.00         | 5.00         | 5.00         |
| 6.50         | 6.50         | 5.50         | Custodian                 | 5.50         | 5.50         | 5.50         |
| <u>13.77</u> | <u>12.89</u> | <u>12.86</u> | Non-Certificated Subtotal | <u>12.78</u> | <u>13.42</u> | <u>12.42</u> |
| <u>51.66</u> | <u>50.58</u> | <u>47.84</u> | Total                     | <u>48.46</u> | <u>46.82</u> | <u>46.82</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.

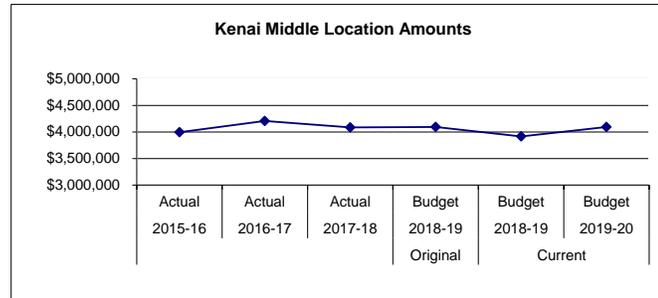


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change            | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 2,090,824        | \$ 2,244,659        | \$ 2,211,033        | 3100 Certificated Salaries               | \$ 2,160,217                  | \$ 2,123,970                 | \$ 2,196,027        | \$ 72,057         | 3              |
| 409,956             | 406,479             | 387,861             | 3200 Non-Certificated Salaries           | 393,979                       | 383,068                      | 400,979             | 17,911            | 5              |
| 1,175,169           | 1,265,301           | 1,215,799           | 3500 Employee Benefits                   | 1,255,216                     | 1,124,380                    | 1,214,535           | 90,155            | 8              |
| <u>3,675,949</u>    | <u>3,916,439</u>    | <u>3,814,693</u>    | Subtotal - Personnel Services            | <u>3,809,412</u>              | <u>3,631,418</u>             | <u>3,811,541</u>    | <u>180,123</u>    | 5              |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                 | -              |
| 365                 | 380                 | 563                 | 4200 Staff Travel                        | 675                           | 1,699                        | 675                 | (1,024)           | (60)           |
| 4,715               | 4,934               | 4,093               | 4250 Student Travel                      | -                             | 3,009                        | -                   | -                 | -              |
| 12,574              | 14,468              | 12,678              | 4300 Utility Services                    | 13,065                        | 14,429                       | 13,065              | (1,364)           | (9)            |
| 209,567             | 209,276             | 197,488             | 4350 Energy                              | 212,428                       | 196,396                      | 212,428             | 16,032            | 8              |
| 8,362               | 9,395               | 5,903               | 4400 Other Purchased Services            | 4,154                         | 6,932                        | 4,269               | (2,663)           | (38)           |
| 61,843              | 49,858              | 46,431              | 4500 Supplies, Materials, and Media      | 50,361                        | 55,133                       | 48,291              | (6,842)           | (12)           |
| 1,428               | 1,491               | 1,579               | 4900 Other Expenses                      | 2,583                         | 2,305                        | 2,583               | 278               | 12             |
| <u>298,854</u>      | <u>289,802</u>      | <u>268,735</u>      | Subtotal - Other                         | <u>283,266</u>                | <u>279,903</u>               | <u>281,311</u>      | <u>4,417</u>      | 2              |
| <u>19,562</u>       | <u>402</u>          | <u>774</u>          | 5100 Equipment                           | <u>-</u>                      | <u>3,607</u>                 | <u>-</u>            | <u>(3,607)</u>    | (100)          |
| <u>\$ 3,994,365</u> | <u>\$ 4,206,643</u> | <u>\$ 4,084,202</u> | Location Totals                          | <u>\$ 4,092,678</u>           | <u>\$ 3,914,928</u>          | <u>\$ 4,092,852</u> | <u>\$ 180,933</u> | 5              |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 369.00            | 374.00            | 344.00            | Enrollment in ADM (6-8) | 350.00            | 366.00                       | 361.00            |

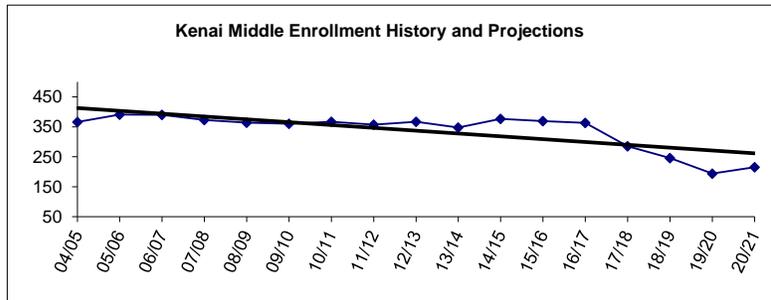
**FTE's Included In Current Budget**

|              |              |              |                                     |              |              |              |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|--------------|
| 2.00         | 1.50         | 1.50         | Administrator                       | 1.50         | 1.50         | 1.50         |
| 19.50        | 19.00        | 19.00        | Teacher (Includes Quest)            | 18.50        | 18.50        | 19.00        |
| 2.43         | 2.30         | 2.10         | Specialist*                         | 2.10         | 2.28         | 2.28         |
| 3.00         | 4.00         | 5.00         | Special Ed Teacher**                | 5.00         | 5.40         | 5.40         |
| <u>26.93</u> | <u>26.80</u> | <u>27.60</u> | Certificated Subtotal               | <u>27.10</u> | <u>27.68</u> | <u>28.18</u> |
| 2.64         | 2.64         | 2.64         | Special Ed Aide                     | 2.64         | 2.64         | 2.64         |
| 0.44         | 0.88         | 0.88         | Aide (ELL tutor budgeted @ Loc. 92) | 0.88         | 0.88         | 0.88         |
| 1.38         | 0.88         | 0.88         | Nurse***                            | 0.88         | 0.88         | 0.88         |
| 2.00         | 2.50         | 2.50         | Support                             | 2.00         | 2.00         | 2.50         |
| 3.50         | 3.50         | 3.00         | Custodian                           | 3.00         | 3.00         | 3.00         |
| <u>9.96</u>  | <u>10.40</u> | <u>9.90</u>  | Non-Certificated Subtotal           | <u>9.40</u>  | <u>9.40</u>  | <u>9.90</u>  |
| <u>36.89</u> | <u>37.20</u> | <u>37.50</u> | Total                               | <u>36.50</u> | <u>37.08</u> | <u>38.08</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.

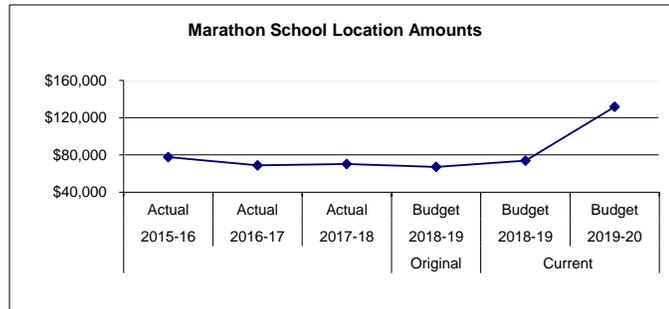


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                 | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change           | % Of<br>Change |
|-------------------|-------------------|-------------------|-------------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 53,586         | \$ 48,683         | \$ 49,626         | 3100 Certificated Salaries          | \$ 45,504                     | \$ 51,736                    | \$ 101,264        | \$ 49,528        | 96             |
| 563               | (454)             | -                 | 3200 Non-Certificated Salaries      | 260                           | -                            | 260               | 260              | -              |
| 19,226            | 16,339            | 16,710            | 3500 Employee Benefits              | 16,037                        | 17,030                       | 24,892            | 7,862            | 46             |
| <u>73,375</u>     | <u>64,568</u>     | <u>66,336</u>     | Subtotal - Personnel Services       | <u>61,801</u>                 | <u>68,766</u>                | <u>126,416</u>    | <u>57,650</u>    | <u>84</u>      |
| -                 | 72                | 150               | 4200 Staff Travel                   | -                             | -                            | -                 | -                | -              |
| 3,927             | 3,938             | 3,506             | 4300 Utility Services               | 3,750                         | 3,350                        | 3,750             | 400              | 12             |
| 163               | 149               | 89                | 4400 Other Purchased Services       | 104                           | 104                          | 104               | -                | -              |
| 225               | 101               | 248               | 4500 Supplies, Materials, and Media | 1,498                         | 1,691                        | 1,409             | (282)            | (17)           |
| <u>4,315</u>      | <u>4,260</u>      | <u>3,993</u>      | Subtotal - Other                    | <u>5,352</u>                  | <u>5,145</u>                 | <u>5,263</u>      | <u>118</u>       | <u>2</u>       |
| <u>140</u>        | <u>-</u>          | <u>-</u>          | 5100 Equipment                      | <u>-</u>                      | <u>-</u>                     | <u>-</u>          | <u>-</u>         | <u>-</u>       |
| <u>\$ 77,830</u>  | <u>\$ 68,828</u>  | <u>\$ 70,329</u>  | Location Totals                     | <u>\$ 67,153</u>              | <u>\$ 73,911</u>             | <u>\$ 131,679</u> | <u>\$ 57,768</u> | <u>78</u>      |



Marathon School, located within the Kenai Peninsula Youth Facility, provides educational services to youth housed in the facility. The program is supported through a combination of district and federal dollars. Students in the facility receive instruction using district approved curricula and can receive high school credit leading to a diploma. Students at the facility participate in all district and state assessments, including the HSGQE. The program runs year-round, with education services provided during the summer. KPBSD teaching staff works cooperatively with staff from the Department of Health and Social Services to assure that students receive educational opportunities designed to help them achieve a high school diploma.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 6.00              | 12.00             | 4.00              | Enrollment in ADM (7-12) | 10.00             | 12.00                        | 10.00             |

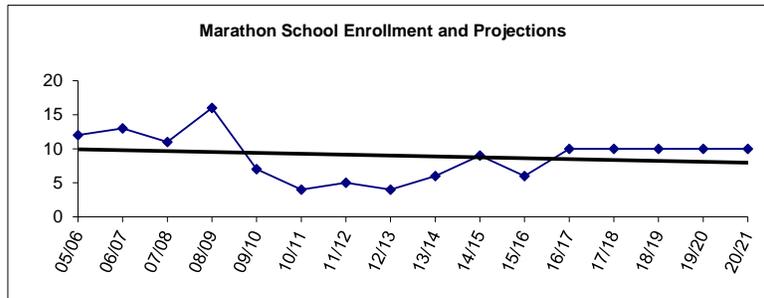
**FTE's Included In Current Budget**

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

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

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

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

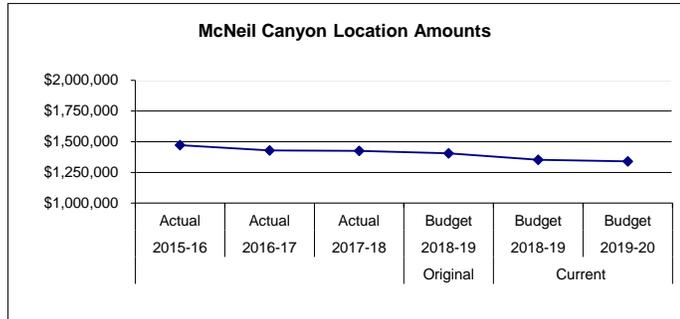


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 750,670          | \$ 708,514          | \$ 704,809          | 3100 Certificated Salaries               | \$ 708,607                    | \$ 681,889                   | \$ 667,329          | \$ (14,560)        | (2)            |
| 170,553             | 175,138             | 175,028             | 3200 Non-Certificated Salaries           | 158,943                       | 141,511                      | 141,538             | 27                 | 0              |
| 433,289             | 436,570             | 434,128             | 3500 Employee Benefits                   | 431,880                       | 404,569                      | 426,615             | 22,046             | 5              |
| <u>1,354,512</u>    | <u>1,320,222</u>    | <u>1,313,965</u>    | Subtotal - Personnel Services            | <u>1,299,430</u>              | <u>1,227,969</u>             | <u>1,235,482</u>    | <u>7,513</u>       | <u>1</u>       |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                  | -              |
| 202                 | 727                 | 93                  | 4200 Staff Travel                        | 1,350                         | 900                          | 1,350               | 450                | 50             |
| -                   | -                   | -                   | 4250 Student Travel                      | -                             | -                            | -                   | -                  | -              |
| 6,912               | 8,567               | 6,585               | 4300 Utility Services                    | 7,789                         | 6,521                        | 7,789               | 1,268              | 19             |
| 77,979              | 73,613              | 79,816              | 4350 Energy                              | 78,841                        | 93,051                       | 78,841              | (14,210)           | (15)           |
| 2,397               | 1,729               | 2,095               | 4400 Other Purchased Services            | 1,461                         | 1,568                        | 1,471               | (97)               | (6)            |
| 26,070              | 22,724              | 20,093              | 4500 Supplies, Materials, and Media      | 15,127                        | 22,327                       | 14,221              | (8,106)            | (36)           |
| 700                 | 704                 | 718                 | 4900 Other Expenses                      | 700                           | 700                          | 700                 | -                  | -              |
| <u>114,260</u>      | <u>108,064</u>      | <u>109,400</u>      | Subtotal - Others                        | <u>105,268</u>                | <u>125,067</u>               | <u>104,372</u>      | <u>(20,695)</u>    | <u>(17)</u>    |
| 2,902               | 333                 | 1,649               | 5100 Equipment                           | -                             | -                            | -                   | -                  | -              |
| <u>\$ 1,471,674</u> | <u>\$ 1,428,619</u> | <u>\$ 1,425,014</u> | Location Totals                          | <u>\$ 1,404,698</u>           | <u>\$ 1,353,036</u>          | <u>\$ 1,339,854</u> | <u>\$ (13,182)</u> | <u>(1)</u>     |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 116.00            | 127.00            | 124.00            | Enrollment in ADM (K-6) | 116.00            | 117.00                       | 117.00            |

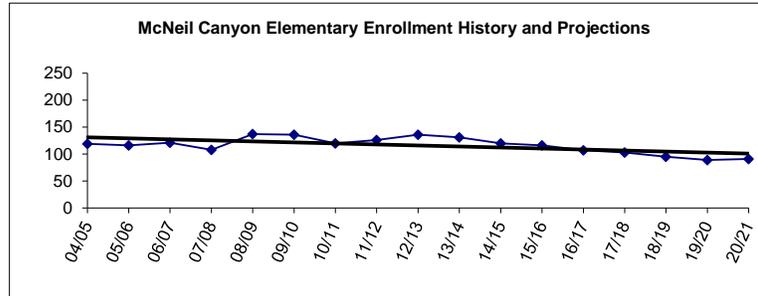
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 0.50         | 0.50         | 0.50         | Administrator             | 0.50         | 0.50         | 0.50         |
| 7.93         | 7.50         | 7.50         | Teacher (Includes Quest)  | 7.50         | 7.50         | 7.50         |
| -            | 0.05         | 0.10         | Specialist*               | 0.10         | 0.10         | 0.10         |
| 1.00         | 1.00         | 1.00         | Special Ed Teacher**      | 1.00         | 1.00         | 1.00         |
| <u>9.43</u>  | <u>9.05</u>  | <u>9.10</u>  | Certificated Subtotal     | <u>9.10</u>  | <u>9.10</u>  | <u>9.10</u>  |
| 0.63         | 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                 | 1.00         | 1.00         | 1.00         |
| <u>3.86</u>  | <u>3.86</u>  | <u>3.86</u>  | Non-Certificated Subtotal | <u>3.36</u>  | <u>3.36</u>  | <u>3.36</u>  |
| <u>13.29</u> | <u>12.91</u> | <u>12.96</u> | Total                     | <u>12.46</u> | <u>12.46</u> | <u>12.46</u> |

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

\*\* "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.

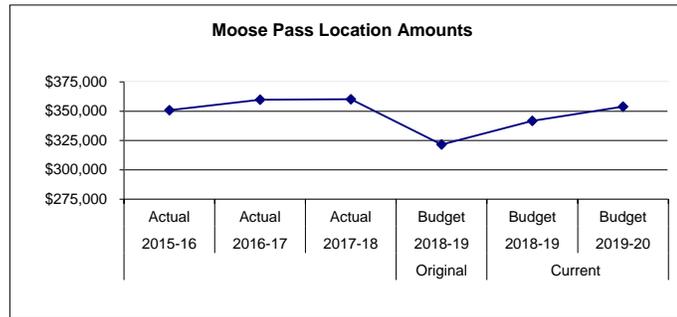


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                 | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change           | % Of<br>Change |
|-------------------|-------------------|-------------------|-------------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 98,910         | \$ 91,971         | \$ 100,496        | 3100 Certificated Salaries          | \$ 92,981                     | \$ 90,979                    | \$ 98,381         | \$ 7,402         | 8              |
| 79,542            | 79,760            | 77,924            | 3200 Non-Certificated Salaries      | 70,236                        | 76,733                       | 78,028            | 1,295            | 2              |
| 120,456           | 124,938           | 121,567           | 3500 Employee Benefits              | 104,942                       | 113,341                      | 123,960           | 10,619           | 9              |
| <u>298,908</u>    | <u>296,669</u>    | <u>299,987</u>    | Subtotal - Personnel Services       | <u>268,159</u>                | <u>281,053</u>               | <u>300,369</u>    | <u>19,316</u>    | 7              |
| 313               | 59                | 1,434             | 4200 Staff Travel                   | 1,125                         | 1,158                        | 1,125             | (33)             | (3)            |
| 21,947            | 22,000            | 17,020            | 4300 Utility Services               | 20,419                        | 18,580                       | 20,419            | 1,839            | 10             |
| 23,601            | 34,597            | 37,849            | 4350 Energy                         | 28,189                        | 35,987                       | 28,189            | (7,798)          | (22)           |
| 160               | 151               | 133               | 4400 Other Purchased Services       | 417                           | 417                          | 448               | 31               | 7              |
| 4,770             | 4,805             | 3,655             | 4500 Supplies, Materials, and Media | 3,005                         | 4,354                        | 3,088             | (1,266)          | (29)           |
| 279               | 165               | 161               | 4900 Other Expenses                 | 253                           | 303                          | 253               | (50)             | (17)           |
| <u>51,070</u>     | <u>61,777</u>     | <u>60,252</u>     | Subtotal - Other                    | <u>53,408</u>                 | <u>60,799</u>                | <u>53,522</u>     | <u>(7,277)</u>   | (12)           |
| 814               | 1,260             | -                 | 5100 Equipment                      | -                             | -                            | -                 | -                | -              |
| <u>\$ 350,792</u> | <u>\$ 359,706</u> | <u>\$ 360,239</u> | Location Totals                     | <u>\$ 321,567</u>             | <u>\$ 341,852</u>            | <u>\$ 353,891</u> | <u>\$ 12,039</u> | 4              |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 10.00             | 11.00             | 14.00             | Enrollment in ADM (K-8) | 16.00             | 17.00                        | 19.00             |

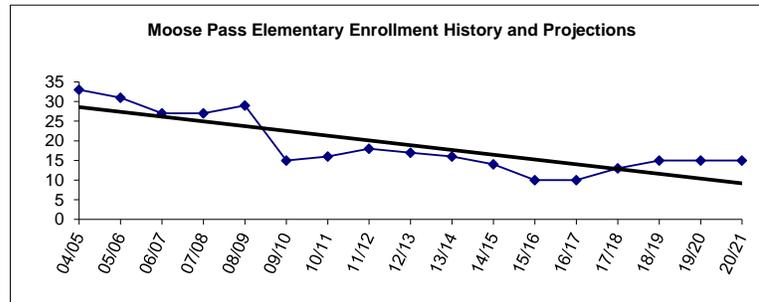
**FTE's Included In Current Budget**

|                    |                    |                    |                           |                    |                    |                    |
|--------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|
| 0.20               | 0.20               | 0.10               | Administrator             | 0.10               | 0.10               | 0.10               |
| 1.10               | 1.08               | 1.10               | Teachers (includes Quest) | 1.10               | 1.00               | 1.00               |
| 0.05               | 0.05               | 0.04               | Specialists*              | 0.04               | -                  | -                  |
| 0.02               | 0.01               | -                  | Special Ed Teachers**     | -                  | 0.10               | 0.10               |
| <u>1.37</u>        | <u>1.34</u>        | <u>1.24</u>        | Certificated Subtotal     | <u>1.24</u>        | <u>1.20</u>        | <u>1.20</u>        |
| -                  | -                  | -                  | Special Ed Aides          | -                  | -                  | -                  |
| 0.88               | 0.88               | 0.88               | Aide                      | 0.44               | 0.88               | 0.88               |
| 0.04               | 0.04               | 0.05               | Nurse***                  | 0.05               | 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>2.18</u>        | Non-Certificated Subtotal | <u>1.87</u>        | <u>2.18</u>        | <u>2.31</u>        |
| <u><u>3.54</u></u> | <u><u>3.51</u></u> | <u><u>3.42</u></u> | Total                     | <u><u>3.11</u></u> | <u><u>3.38</u></u> | <u><u>3.51</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.

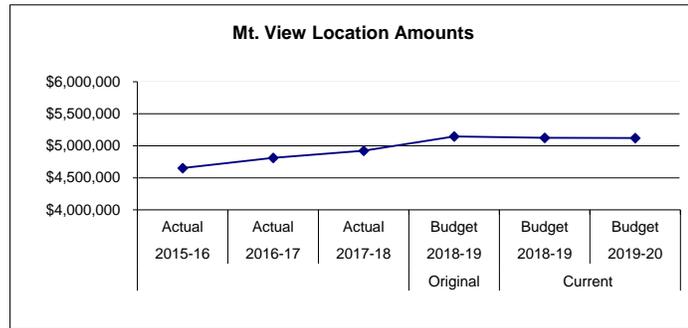


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                 | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change            | % Of<br>Change |
|---------------------|---------------------|---------------------|-------------------------------------|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 2,260,832        | \$ 2,259,448        | \$ 2,414,890        | 3100 Certificated Salaries          | \$ 2,457,897                  | \$ 2,509,475                 | \$ 2,460,983        | \$ (48,492)       | (2)            |
| 630,379             | 680,741             | 685,633             | 3200 Non-Certificated Salaries      | 689,694                       | 718,318                      | 711,460             | (6,858)           | (1)            |
| 1,524,107           | 1,625,034           | 1,588,359           | 3500 Employee Benefits              | 1,788,638                     | 1,655,754                    | 1,742,567           | 86,813            | 5              |
| <u>4,415,318</u>    | <u>4,565,223</u>    | <u>4,688,882</u>    | Subtotal - Personnel Services       | <u>4,936,229</u>              | <u>4,883,547</u>             | <u>4,915,010</u>    | <u>31,463</u>     | 1              |
| -                   | 48                  | -                   | 4200 Staff Travel                   | 900                           | 900                          | 900                 | -                 | 100            |
| -                   | -                   | 20                  | 4250 Student Travel                 | -                             | -                            | -                   | -                 | -              |
| 12,052              | 14,564              | 13,715              | 4300 Utility Services               | 12,955                        | 12,989                       | 12,955              | (34)              | (0)            |
| 129,902             | 143,726             | 143,249             | 4350 Energy                         | 135,044                       | 140,495                      | 135,044             | (5,451)           | (4)            |
| 10,052              | 7,155               | 6,806               | 4400 Other Purchased Services       | 5,438                         | 7,170                        | 5,396               | (1,774)           | (25)           |
| 82,707              | 76,431              | 67,166              | 4500 Supplies, Materials, and Media | 53,333                        | 77,635                       | 48,901              | (28,734)          | (37)           |
| 1,500               | 1,500               | 1,138               | 4900 Other Expenses                 | 1,906                         | 1,655                        | 1,906               | 251               | 15             |
| <u>236,213</u>      | <u>243,424</u>      | <u>232,094</u>      | Subtotal - Other                    | <u>209,576</u>                | <u>240,844</u>               | <u>205,102</u>      | <u>(35,742)</u>   | (15)           |
| 814                 | 3,019               | 1,092               | 5100 Equipment                      | -                             | -                            | -                   | -                 | -              |
| <u>\$ 4,652,345</u> | <u>\$ 4,811,666</u> | <u>\$ 4,922,068</u> | Location Totals                     | <u>\$ 5,145,805</u>           | <u>\$ 5,124,391</u>          | <u>\$ 5,120,112</u> | <u>\$ (4,279)</u> | (0)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 451.00            | 431.00            | 484.00            | Enrollment in ADM (K-5) | 473.00            | 488.00                       | 469.00            |

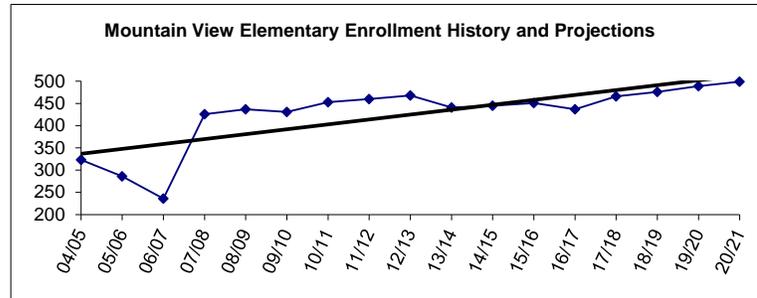
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 2.00         | 1.50         | 1.50         | Administrator             | 2.00         | 2.00         | 2.00         |
| 22.50        | 23.00        | 24.00        | Teacher (Includes Quest)  | 24.50        | 24.50        | 24.00        |
| 3.17         | 2.98         | 3.00         | Specialist *              | 3.00         | 2.98         | 2.98         |
| 6.00         | 5.87         | 6.00         | Special Ed Teacher **     | 6.00         | 6.00         | 6.00         |
| <u>33.67</u> | <u>33.35</u> | <u>34.50</u> | Certificated Subtotal     | <u>35.50</u> | <u>35.48</u> | <u>34.98</u> |
| 10.56        | 12.32        | 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         | 1.00         | 1.00         |
| 2.00         | 2.00         | 2.00         | Support                   | 2.00         | 2.00         | 2.00         |
| 3.50         | 3.50         | 3.00         | Custodian                 | 3.00         | 3.00         | 3.00         |
| <u>17.38</u> | <u>19.14</u> | <u>18.64</u> | Non-Certificated Subtotal | <u>18.64</u> | <u>18.76</u> | <u>18.76</u> |
| <u>51.05</u> | <u>52.49</u> | <u>53.14</u> | Total                     | <u>54.14</u> | <u>54.24</u> | <u>53.74</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.

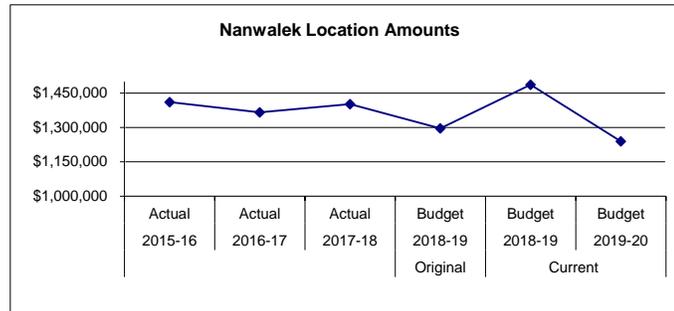


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 491,331          | \$ 491,695          | \$ 531,804          | 3100 Certificated Salaries               | \$ 488,972                    | \$ 535,264                   | \$ 453,060          | \$ (82,204)         | (15)           |
| 185,388             | 168,181             | 170,585             | 3200 Non-Certificated Salaries           | 129,093                       | 150,121                      | 129,707             | (20,414)            | (14)           |
| 404,848             | 379,492             | 366,025             | 3500 Employee Benefits                   | 370,178                       | 368,634                      | 350,216             | (18,418)            | (5)            |
| <u>1,081,567</u>    | <u>1,039,368</u>    | <u>1,068,414</u>    | Subtotal - Personnel Services            | <u>988,243</u>                | <u>1,054,019</u>             | <u>932,983</u>      | <u>(121,036)</u>    | <u>(11)</u>    |
| 540                 | 5,430               | -                   | 4100 Professional and Technical Services | -                             | 95,421                       | -                   | (95,421)            | (100)          |
| 3,038               | 1,822               | 3,463               | 4200 Staff Travel                        | 5,100                         | 5,200                        | 5,100               | (100)               | (2)            |
| 4,000               | 3,600               | 3,600               | 4250 Student Travel                      | -                             | 2,900                        | -                   | (2,900)             | (100)          |
| 144,483             | 145,258             | 157,475             | 4300 Utility Services                    | 159,562                       | 162,052                      | 159,562             | (2,490)             | (2)            |
| 78,672              | 100,427             | 97,085              | 4350 Energy                              | 83,638                        | 93,945                       | 83,638              | (10,307)            | (11)           |
| 35,971              | 38,284              | 43,337              | 4400 Other Purchased Services            | 40,552                        | 46,618                       | 40,478              | (6,140)             | (13)           |
| 27,256              | 23,167              | 20,947              | 4500 Supplies, Materials, and Media      | 13,333                        | 18,517                       | 11,581              | (6,936)             | (37)           |
| 7,885               | 7,805               | 7,093               | 4900 Other Expenses                      | 5,725                         | 7,884                        | 6,003               | (1,881)             | (24)           |
| <u>301,845</u>      | <u>325,793</u>      | <u>333,000</u>      | Subtotal - Other                         | <u>307,910</u>                | <u>432,537</u>               | <u>306,362</u>      | <u>(126,175)</u>    | <u>(29)</u>    |
| 27,040              | 500                 | 682                 | 5100 Equipment                           | -                             | -                            | -                   | -                   | -              |
| <u>\$ 1,410,452</u> | <u>\$ 1,365,661</u> | <u>\$ 1,402,096</u> | Location Totals                          | <u>\$ 1,296,153</u>           | <u>\$ 1,486,556</u>          | <u>\$ 1,239,345</u> | <u>\$ (247,211)</u> | <u>(17)</u>    |



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 34 Nanwalek Elementary / High

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 76.00             | 79.00             | 76.00             | Enrollment in ADM (K-12) | 83.00             | 75.00                        | 76.00             |

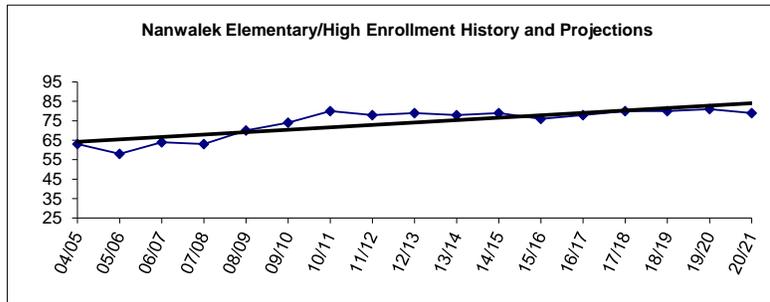
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 0.80         | 0.80         | 0.80         | Adminstrator              | 0.80         | 0.50         | 0.50         |
| 5.70         | 5.70         | 5.50         | Teacher (Includes Quest)  | 5.00         | 6.00         | 4.50         |
| 0.30         | 0.40         | 0.40         | Specialist*               | 0.40         | 0.20         | 0.20         |
| 1.00         | 1.00         | 1.20         | Special Ed Teacher**      | 1.20         | 1.20         | 1.20         |
| <u>7.80</u>  | <u>7.90</u>  | <u>7.90</u>  | Certificated Subtotal     | <u>7.40</u>  | <u>7.90</u>  | <u>6.40</u>  |
| 3.96         | 2.64         | 1.76         | Special Ed Aide           | 1.76         | 1.76         | 1.76         |
| 0.15         | 0.20         | 0.20         | Nurse***                  | 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>5.99</u>  | <u>4.72</u>  | <u>3.84</u>  | Non-Certificated Subtotal | <u>3.66</u>  | <u>3.64</u>  | <u>3.64</u>  |
| <u>13.79</u> | <u>12.62</u> | <u>11.74</u> | Total                     | <u>11.06</u> | <u>11.54</u> | <u>10.04</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.

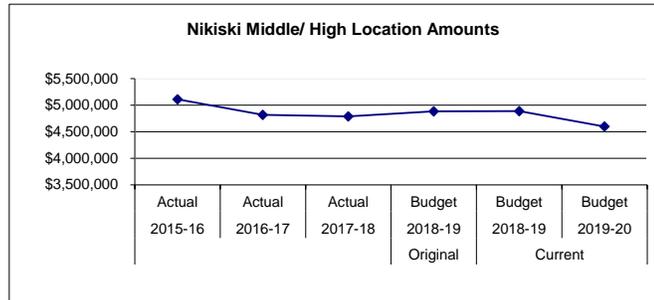


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 2,431,537        | \$ 2,226,911        | \$ 2,262,910        | 3100 Certificated Salaries               | \$ 2,289,985                  | \$ 2,339,284                 | \$ 2,117,787        | \$ (221,497)        | (9)            |
| 662,369             | 676,293             | 663,745             | 3200 Non-Certificated Salaries           | 625,275                       | 659,753                      | 636,708             | (23,045)            | (3)            |
| 1,448,306           | 1,409,049           | 1,367,445           | 3500 Employee Benefits                   | 1,514,740                     | 1,424,372                    | 1,390,099           | (34,273)            | (2)            |
| <u>4,542,212</u>    | <u>4,312,253</u>    | <u>4,294,100</u>    | Subtotal - Personnel Services            | <u>4,430,000</u>              | <u>4,423,409</u>             | <u>4,144,594</u>    | <u>(278,815)</u>    | (6)            |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | 688                          | -                   | (688)               | (100)          |
| 5,047               | 4,380               | 5,968               | 4200 Staff Travel                        | 5,000                         | 5,909                        | 5,000               | (909)               | (15)           |
| 22,022              | 18,484              | 18,449              | 4250 Student Travel                      | -                             | 15,154                       | -                   | (15,154)            | (100)          |
| 24,257              | 24,854              | 22,884              | 4300 Utility Services                    | 22,189                        | 23,051                       | 22,189              | (862)               | (4)            |
| 345,085             | 330,766             | 321,596             | 4350 Energy                              | 349,118                       | 324,368                      | 349,118             | 24,750              | 8              |
| 9,026               | 7,173               | 10,641              | 4400 Other Purchased Services            | 6,436                         | 8,220                        | 6,373               | (1,847)             | (22)           |
| 84,340              | 79,367              | 71,289              | 4500 Supplies, Materials, and Media      | 65,657                        | 75,729                       | 60,915              | (14,814)            | (20)           |
| 5,418               | 5,197               | 5,562               | 4900 Other Expenses                      | 7,453                         | 10,896                       | 8,848               | (2,048)             | (19)           |
| <u>495,195</u>      | <u>470,221</u>      | <u>456,389</u>      | Subtotal - Other                         | <u>455,853</u>                | <u>464,015</u>               | <u>452,443</u>      | <u>(11,572)</u>     | (2)            |
| <u>73,332</u>       | <u>34,632</u>       | <u>39,069</u>       | 5100 Equipment                           | -                             | -                            | -                   | -                   | -              |
| <u>\$ 5,110,739</u> | <u>\$ 4,817,106</u> | <u>\$ 4,789,558</u> | Location Totals                          | <u>\$ 4,885,853</u>           | <u>\$ 4,887,424</u>          | <u>\$ 4,597,037</u> | <u>\$ (290,387)</u> | (6)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 364.00            | 364.00            | 358.00            | Enrollment in ADM (6-12) | 377.00            | 359.00                       | 371.00            |

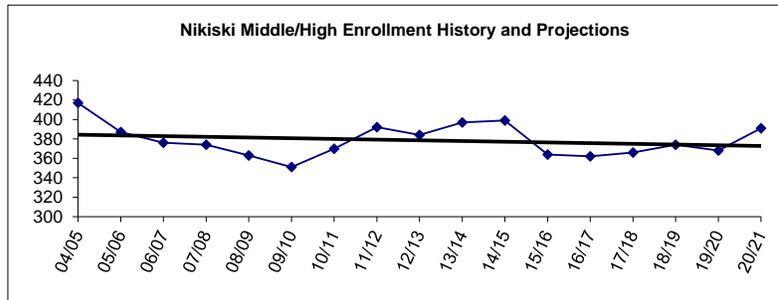
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 2.00         | 1.50         | 1.50         | Administrator             | 1.50         | 1.50         | 1.50         |
| 23.10        | 21.20        | 21.50        | Teacher (Includes Quest)  | 21.80        | 21.70        | 21.40        |
| 2.03         | 1.70         | 1.67         | Specialist*               | 1.67         | 1.72         | 1.72         |
| 5.00         | 5.00         | 5.00         | Special Ed Teacher**      | 5.00         | 5.00         | 5.00         |
| <u>32.13</u> | <u>29.40</u> | <u>29.67</u> | Certificated Subtotal     | <u>29.97</u> | <u>29.92</u> | <u>29.62</u> |
| 5.28         | 5.28         | 5.28         | Special Ed Aide           | 5.28         | 5.28         | 5.28         |
| 0.88         | 0.88         | 0.88         | Aide                      | 0.88         | 1.88         | 0.88         |
| 1.38         | 0.88         | 0.88         | Nurse***                  | 0.88         | 0.88         | 0.88         |
| 2.50         | 3.00         | 3.00         | Support                   | 3.00         | 3.00         | 3.00         |
| 4.00         | 4.00         | 3.50         | Custodian                 | 3.50         | 3.50         | 3.50         |
| <u>14.04</u> | <u>14.04</u> | <u>13.54</u> | Non-Certificated Subtotal | <u>13.54</u> | <u>14.54</u> | <u>13.54</u> |
| <u>46.17</u> | <u>43.44</u> | <u>43.21</u> | Total                     | <u>43.51</u> | <u>44.46</u> | <u>43.16</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.



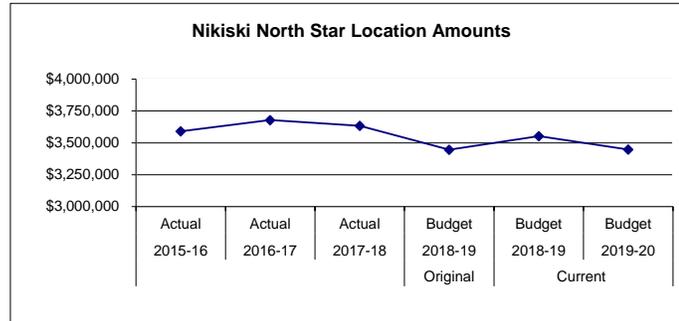
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 52 Nikiski North Star Elementary

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 1,803,307        | \$ 1,821,915        | \$ 1,805,618        | 3100 Certificated Salaries               | \$ 1,684,566                  | \$ 1,713,589                 | \$ 1,664,012        | \$ (49,577)         | (3)            |
| 416,978             | 451,624             | 466,332             | 3200 Non-Certificated Salaries           | 416,661                       | 462,457                      | 427,811             | (34,646)            | (7)            |
| 1,112,451           | 1,152,170           | 1,122,016           | 3500 Employee Benefits                   | 1,115,496                     | 1,115,151                    | 1,131,661           | 16,510              | 1              |
| <u>3,332,736</u>    | <u>3,425,709</u>    | <u>3,393,966</u>    | Subtotal - Personnel Services            | <u>3,216,723</u>              | <u>3,291,197</u>             | <u>3,223,484</u>    | <u>(67,713)</u>     | (2)            |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                   | -              |
| 902                 | 931                 | 1,214               | 4200 Staff Travel                        | 900                           | 900                          | 900                 | -                   | -              |
| -                   | -                   | 20                  | 4250 Student Travel                      | -                             | 50                           | -                   | -                   | -              |
| 16,549              | 17,041              | 15,987              | 4300 Utility Services                    | 16,691                        | 16,409                       | 16,691              | 282                 | 2              |
| 168,896             | 168,640             | 155,270             | 4350 Energy                              | 166,896                       | 166,924                      | 166,896             | (28)                | (0)            |
| 8,038               | 5,556               | 5,618               | 4400 Other Purchased Services            | 4,620                         | 8,444                        | 4,266               | (4,178)             | (49)           |
| 60,645              | 58,685              | 57,418              | 4500 Supplies, Materials, and Media      | 39,241                        | 66,831                       | 33,632              | (33,199)            | (50)           |
| 1,159               | 1,230               | 396                 | 4900 Other Expenses                      | 1,135                         | 1,150                        | 1,135               | (15)                | (1)            |
| <u>256,189</u>      | <u>252,083</u>      | <u>235,923</u>      | Subtotal - Other                         | <u>229,483</u>                | <u>260,708</u>               | <u>223,520</u>      | <u>(37,138)</u>     | (14)           |
| 814                 | 1,202               | 3,422               | 5100 Equipment                           | -                             | -                            | -                   | -                   | -              |
| <u>\$ 3,589,739</u> | <u>\$ 3,678,994</u> | <u>\$ 3,633,311</u> | Location Totals                          | <u>\$ 3,446,206</u>           | <u>\$ 3,551,905</u>          | <u>\$ 3,447,004</u> | <u>\$ (104,851)</u> | (3)            |



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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 52 Nikiski North Star Elementary

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 372.00            | 378.00            | 367.00            | Enrollment in ADM (K-5) | 342.00            | 337.00                       | 308.00            |

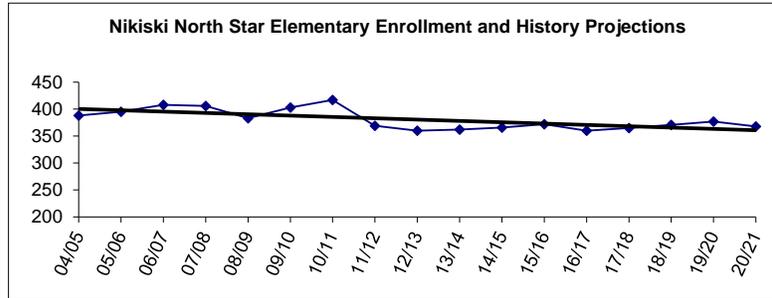
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 20.00        | 20.00        | 20.00        | Teacher (Includes Quest)  | 18.00        | 17.50        | 16.50        |
| 1.50         | 1.50         | 1.50         | Specialist*               | 1.50         | 1.50         | 1.50         |
| 4.50         | 4.00         | 3.00         | Special Ed Teacher**      | 3.00         | 4.00         | 4.00         |
| <u>27.00</u> | <u>26.50</u> | <u>25.50</u> | Certificated Subtotal     | <u>23.50</u> | <u>24.00</u> | <u>23.00</u> |
| 4.40         | 3.96         | 4.17         | Special Ed Aide           | 4.17         | 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         |
| 1.75         | 1.75         | 1.75         | Support                   | 1.50         | 1.75         | 1.75         |
| 3.00         | 3.00         | 2.50         | Custodian                 | 2.50         | 2.50         | 2.50         |
| <u>10.47</u> | <u>10.03</u> | <u>9.74</u>  | Non-Certificated Subtotal | <u>9.49</u>  | <u>9.74</u>  | <u>9.74</u>  |
| <u>37.47</u> | <u>36.53</u> | <u>35.24</u> | Total                     | <u>32.99</u> | <u>33.74</u> | <u>32.74</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.



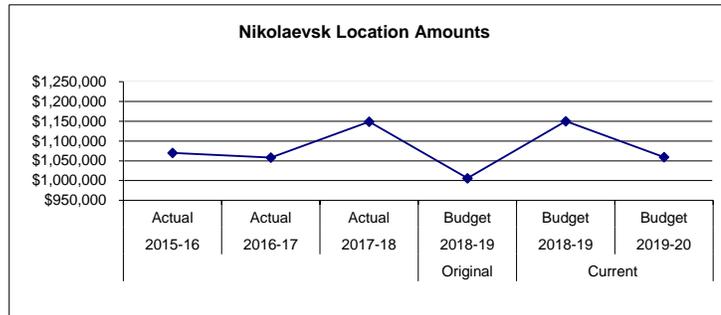
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 38 Nikolaevsk Elementary / High

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 486,323          | \$ 518,735          | \$ 531,562          | 3100 Certificated Salaries               | \$ 457,836                    | \$ 522,645                   | \$ 483,332          | \$ (39,313)        | (8)            |
| 164,720             | 136,617             | 169,414             | 3200 Non-Certificated Salaries           | 137,092                       | 165,539                      | 138,545             | (26,994)           | (16)           |
| 310,391             | 297,462             | 338,331             | 3500 Employee Benefits                   | 313,666                       | 356,030                      | 340,143             | (15,887)           | (4)            |
| <u>961,434</u>      | <u>952,814</u>      | <u>1,039,307</u>    | Subtotal - Personnel Services            | <u>908,594</u>                | <u>1,044,214</u>             | <u>962,020</u>      | <u>(82,194)</u>    | (8)            |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                  | -              |
| 2,276               | 1,644               | 1,735               | 4200 Staff Travel                        | 3,150                         | 3,150                        | 3,150               | -                  | -              |
| 4,893               | 4,465               | 4,464               | 4250 Student Travel                      | -                             | 3,596                        | -                   | (3,596)            | (100)          |
| 8,456               | 9,774               | 10,095              | 4300 Utility Services                    | 8,634                         | 9,643                        | 8,634               | (1,009)            | (10)           |
| 70,561              | 68,541              | 74,553              | 4350 Energy                              | 69,830                        | 71,394                       | 69,830              | (1,564)            | (2)            |
| 1,215               | 611                 | 957                 | 4400 Other Purchased Services            | 1,502                         | 1,662                        | 1,564               | (98)               | (6)            |
| 17,330              | 14,329              | 16,268              | 4500 Supplies, Materials, and Media      | 12,128                        | 14,345                       | 11,918              | (2,427)            | (17)           |
| 1,419               | 1,136               | 1,439               | 4900 Other Expenses                      | 2,272                         | 2,201                        | 2,392               | 191                | 9              |
| <u>106,150</u>      | <u>100,500</u>      | <u>109,511</u>      | Subtotal - Other                         | <u>97,516</u>                 | <u>105,991</u>               | <u>97,488</u>       | <u>(8,503)</u>     | (8)            |
| 2,284               | 4,703               | -                   | 5100 Equipment                           | -                             | -                            | -                   | -                  | -              |
| <u>\$ 1,069,868</u> | <u>\$ 1,058,017</u> | <u>\$ 1,148,818</u> | Location Totals                          | <u>\$ 1,006,110</u>           | <u>\$ 1,150,205</u>          | <u>\$ 1,059,508</u> | <u>\$ (90,697)</u> | (8)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 66.00             | 64.00             | 76.00             | Enrollment in ADM (K-12) | 72.00             | 77.00                        | 78.00             |

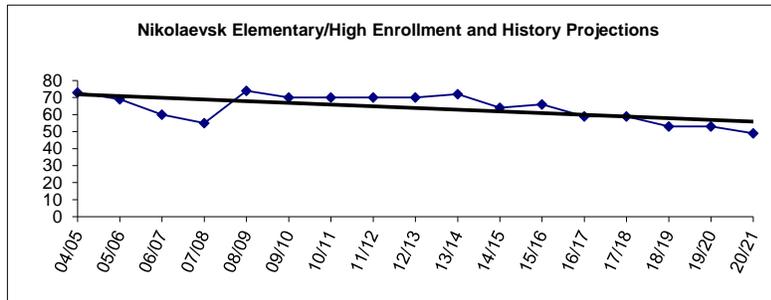
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 0.50        | 0.50        | 0.50        | Administrator             | 0.50        | 0.50        | 0.50        |
| 4.10        | 4.00        | 5.00        | Teacher (Includes Quest)  | 4.50        | 5.00        | 4.50        |
| 0.55        | 0.40        | 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>6.15</u> | <u>5.90</u> | <u>6.90</u> | Certificated Subtotal     | <u>6.40</u> | <u>6.90</u> | <u>6.40</u> |
| 0.88        | 0.88        | 0.88        | Special Ed Aide           | 0.88        | 0.88        | 0.88        |
| 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>3.69</u> | <u>2.94</u> | <u>2.94</u> | Non-Certificated Subtotal | <u>2.94</u> | <u>2.94</u> | <u>2.94</u> |
| <u>9.84</u> | <u>8.84</u> | <u>9.84</u> | Total                     | <u>9.34</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.



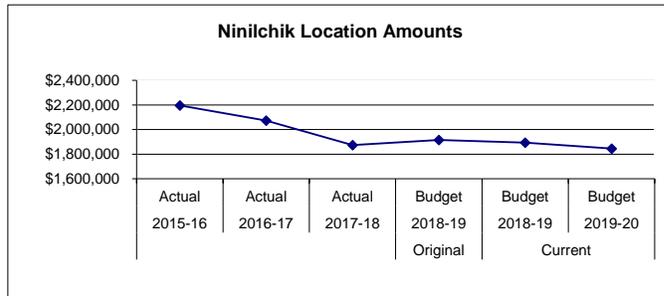
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 02 Ninilchik Elementary / High

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 1,021,892        | \$ 912,539          | \$ 856,141          | 3100 Certificated Salaries               | \$ 848,374                    | \$ 805,724                   | \$ 795,568          | \$ (10,156)        | (1)            |
| 323,390             | 337,577             | 299,940             | 3200 Non-Certificated Salaries           | 303,661                       | 316,457                      | 304,870             | (11,587)           | (4)            |
| 657,357             | 628,111             | 539,466             | 3500 Employee Benefits                   | 592,536                       | 559,158                      | 575,278             | 16,120             | 3              |
| <u>2,002,639</u>    | <u>1,878,227</u>    | <u>1,695,547</u>    | Subtotal - Personnel Services            | <u>1,744,571</u>              | <u>1,681,339</u>             | <u>1,675,716</u>    | <u>(5,623)</u>     | (0)            |
| -                   | 4,800               | -                   | 4100 Professional and Technical Services | -                             | 9,656                        | -                   | (9,656)            | (100)          |
| 3,777               | 2,878               | 2,554               | 4200 Staff Travel                        | 2,925                         | 3,616                        | 2,925               | (691)              | (19)           |
| 5,667               | 5,580               | 5,580               | 4250 Student Travel                      | -                             | 4,495                        | -                   | (4,495)            | (100)          |
| 3,950               | 4,987               | 3,697               | 4300 Utility Services                    | 4,327                         | 3,939                        | 4,327               | 388                | 10             |
| 133,430             | 142,975             | 141,945             | 4350 Energy                              | 138,073                       | 159,940                      | 138,073             | (21,867)           | (14)           |
| 2,395               | 2,138               | 2,223               | 4400 Other Purchased Services            | 2,596                         | 3,196                        | 2,617               | (579)              | (18)           |
| 32,992              | 22,295              | 18,908              | 4500 Supplies, Materials, and Media      | 20,975                        | 23,885                       | 19,801              | (4,084)            | (17)           |
| 2,513               | 2,246               | 2,399               | 4900 Other Expenses                      | 1,976                         | 4,069                        | 1,965               | (2,104)            | (52)           |
| <u>184,724</u>      | <u>187,899</u>      | <u>177,306</u>      | Subtotal - Other                         | <u>170,872</u>                | <u>212,796</u>               | <u>169,708</u>      | <u>(33,432)</u>    | (16)           |
| 8,688               | 6,684               | -                   | 5100 Equipment                           | -                             | 100                          | -                   | -                  | -              |
| <u>\$ 2,196,051</u> | <u>\$ 2,072,810</u> | <u>\$ 1,872,853</u> | Location Totals                          | <u>\$ 1,915,443</u>           | <u>\$ 1,894,235</u>          | <u>\$ 1,845,424</u> | <u>\$ (39,055)</u> | (2)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 138.00            | 125.00            | 109.00            | Enrollment in ADM (K-12) | 105.00            | 114.00                       | 107.00            |

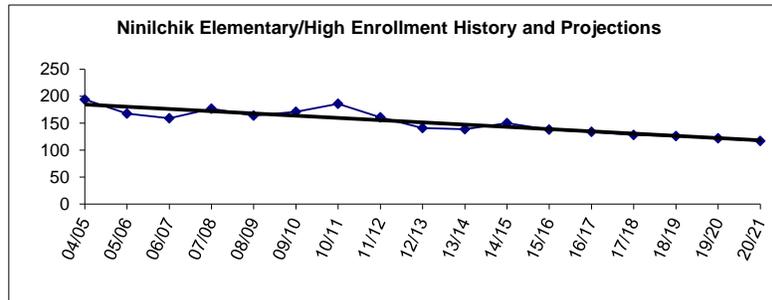
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 0.80         | 0.80         |
| 9.66         | 8.66         | 7.00         | Teacher (Includes Quest)  | 7.00         | 7.00         | 6.50         |
| 1.20         | 0.80         | 0.80         | Specialist*               | 0.80         | 0.70         | 0.70         |
| 2.00         | 2.00         | 2.00         | Special Ed Teacher**      | 2.00         | 2.00         | 2.00         |
| <u>13.86</u> | <u>12.46</u> | <u>10.80</u> | Certificated Subtotal     | <u>10.80</u> | <u>10.50</u> | <u>10.00</u> |
| 1.51         | 1.76         | 1.76         | Special Ed Aide           | 1.76         | 1.76         | 1.76         |
| -            | -            | -            | Aide                      | -            | -            | -            |
| 0.40         | 0.40         | 0.31         | Nurse***                  | 0.39         | 0.40         | 0.40         |
| 2.00         | 2.00         | 2.00         | Support                   | 2.00         | 2.00         | 2.00         |
| 2.50         | 2.50         | 2.00         | Custodian                 | 2.00         | 2.00         | 2.00         |
| <u>6.41</u>  | <u>6.66</u>  | <u>6.07</u>  | Non-Certificated Subtotal | <u>6.15</u>  | <u>6.16</u>  | <u>6.16</u>  |
| <u>20.27</u> | <u>19.12</u> | <u>16.87</u> | Total                     | <u>16.95</u> | <u>16.66</u> | <u>16.16</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.

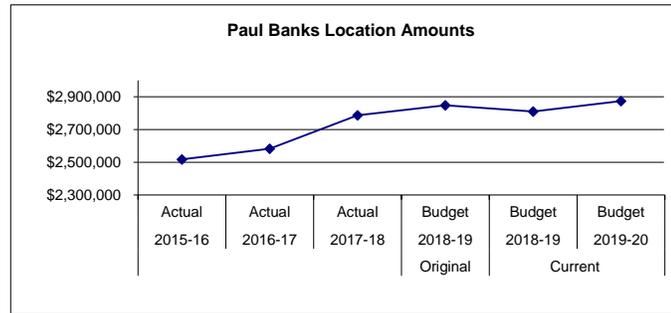


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change           | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 1,216,781        | \$ 1,206,645        | \$ 1,269,149        | 3100 Certificated Salaries               | \$ 1,287,473                  | \$ 1,314,334                 | \$ 1,335,929        | \$ 21,595        | 2              |
| 367,700             | 381,520             | 452,939             | 3200 Non-Certificated Salaries           | 448,826                       | 417,230                      | 418,170             | 940              | 0              |
| 790,442             | 839,425             | 911,529             | 3500 Employee Benefits                   | 971,428                       | 920,737                      | 980,458             | 59,721           | 6              |
| <u>2,374,923</u>    | <u>2,427,590</u>    | <u>2,633,617</u>    | Subtotal - Personnel Services            | <u>2,707,727</u>              | <u>2,652,301</u>             | <u>2,734,557</u>    | <u>82,256</u>    | <u>3</u>       |
| 750                 | 710                 | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                | -              |
| 1,322               | 504                 | 681                 | 4200 Staff Travel                        | 1,350                         | 1,350                        | 1,350               | -                | -              |
| 17,089              | 19,250              | 12,740              | 4300 Utility Services                    | 17,145                        | 22,750                       | 17,145              | (5,605)          | (25)           |
| 91,846              | 97,096              | 97,063              | 4350 Energy                              | 94,004                        | 99,670                       | 94,004              | (5,666)          | (6)            |
| 2,702               | 2,320               | 12,838              | 4400 Other Purchased Services            | 2,223                         | 2,626                        | 2,275               | (351)            | (13)           |
| 28,203              | 27,457              | 28,373              | 4500 Supplies, Materials, and Media      | 23,536                        | 30,433                       | 22,653              | (7,780)          | (26)           |
| 700                 | 754                 | 718                 | 4900 Other Expenses                      | 1,772                         | 772                          | 1,772               | 1,000            | 130            |
| <u>142,612</u>      | <u>148,091</u>      | <u>152,413</u>      | Subtotal - Other                         | <u>140,030</u>                | <u>157,601</u>               | <u>139,199</u>      | <u>(18,402)</u>  | <u>(12)</u>    |
| -                   | 6,437               | -                   | 5100 Equipment                           | -                             | 128                          | -                   | (128)            | (100)          |
| <u>\$ 2,517,535</u> | <u>\$ 2,582,118</u> | <u>\$ 2,786,030</u> | Location Totals                          | <u>\$ 2,847,757</u>           | <u>\$ 2,810,030</u>          | <u>\$ 2,873,756</u> | <u>\$ 63,726</u> | <u>2</u>       |



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 206.00            | 223.00            | 215.00            | Enrollment in ADM (PS-2) | 189.00            | 232.00                       | 194.00            |

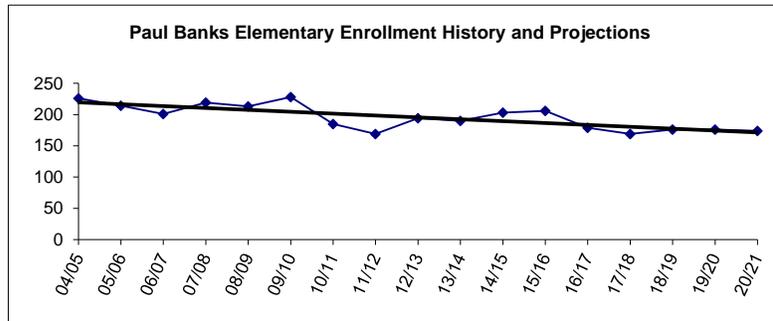
**FTE's Included In Current Budget**

|              |              |              |                                     |              |              |              |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator                       | 1.00         | 1.00         | 1.00         |
| 11.25        | 10.50        | 10.50        | Teacher (Includes Quest)            | 11.00        | 11.00        | 11.50        |
| 1.30         | 1.40         | 1.40         | Specialist*                         | 1.40         | 1.40         | 1.40         |
| 3.00         | 4.00         | 4.00         | Special Ed Teacher**                | 4.00         | 5.00         | 5.00         |
| <u>16.55</u> | <u>16.90</u> | <u>16.90</u> | Certificated Subtotal               | <u>17.40</u> | <u>18.40</u> | <u>18.90</u> |
| 4.40         | 4.93         | 7.57         | Special Ed Aide                     | 7.57         | 7.04         | 7.04         |
| 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         | 1.50         | Custodian                           | 1.50         | 1.50         | 1.50         |
| <u>8.66</u>  | <u>9.19</u>  | <u>11.33</u> | Non-Certificated Subtotal           | <u>11.33</u> | <u>10.80</u> | <u>10.80</u> |
| <u>25.21</u> | <u>26.09</u> | <u>28.23</u> | Total                               | <u>28.73</u> | <u>29.20</u> | <u>29.70</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.



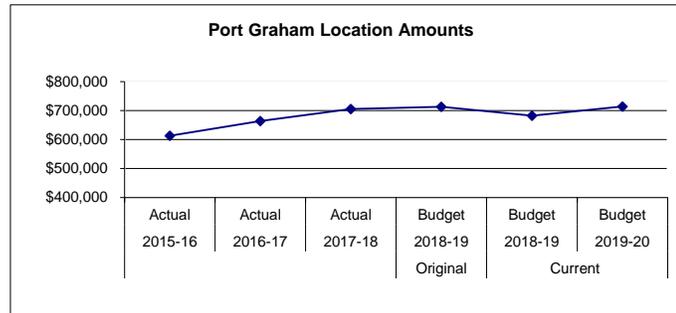
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 40 Port Graham Elementary / High

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change           | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 171,237        | \$ 183,468        | \$ 190,257        | 3100 Certificated Salaries               | \$ 194,662                    | \$ 196,718                   | \$ 223,587        | \$ 26,869        | 14             |
| 73,924            | 74,059            | 79,584            | 3200 Non-Certificated Salaries           | 84,399                        | 83,117                       | 86,561            | 3,444            | 4              |
| 122,395           | 149,254           | 154,486           | 3500 Employee Benefits                   | 169,577                       | 129,930                      | 139,457           | 9,527            | 7              |
| <u>367,556</u>    | <u>406,781</u>    | <u>424,327</u>    | Subtotal - Personnel Services            | <u>448,638</u>                | <u>409,765</u>               | <u>449,605</u>    | <u>39,840</u>    | 10             |
| 360               | 420               | -                 | 4100 Professional and Technical Services | -                             | -                            | -                 | -                | -              |
| 4,022             | 3,563             | 3,643             | 4200 Staff Travel                        | 4,600                         | 4,600                        | 4,600             | -                | -              |
| 3,000             | 2,700             | 2,700             | 4250 Student Travel                      | -                             | 2,299                        | -                 | (2,299)          | (100)          |
| 134,808           | 133,967           | 153,649           | 4300 Utility Services                    | 151,400                       | 155,163                      | 151,400           | (3,763)          | (2)            |
| 75,721            | 98,874            | 102,294           | 4350 Energy                              | 96,937                        | 93,922                       | 96,937            | 3,015            | 3              |
| 2,493             | 2,378             | 6,319             | 4400 Other Purchased Services            | 2,701                         | 5,812                        | 2,722             | (3,090)          | (53)           |
| 20,463            | 8,763             | 10,492            | 4500 Supplies, Materials, and Media      | 6,687                         | 7,844                        | 6,623             | (1,221)          | (16)           |
| 2,126             | 2,735             | 2,225             | 4900 Other Expenses                      | 2,165                         | 2,778                        | 2,427             | (351)            | (13)           |
| <u>242,993</u>    | <u>253,400</u>    | <u>281,322</u>    | Subtotal - Other                         | <u>264,490</u>                | <u>272,418</u>               | <u>264,709</u>    | <u>(7,709)</u>   | (3)            |
| 2,689             | 3,832             | -                 | 5100 Equipment                           | -                             | -                            | -                 | -                | -              |
| <u>\$ 613,238</u> | <u>\$ 664,013</u> | <u>\$ 705,649</u> | Location Totals                          | <u>\$ 713,128</u>             | <u>\$ 682,183</u>            | <u>\$ 714,314</u> | <u>\$ 32,131</u> | 5              |



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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 40 Port Graham Elementary / High

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 25.00             | 38.00             | 33.00             | Enrollment in ADM (K-12) | 36.00             | 37.00                        | 38.00             |

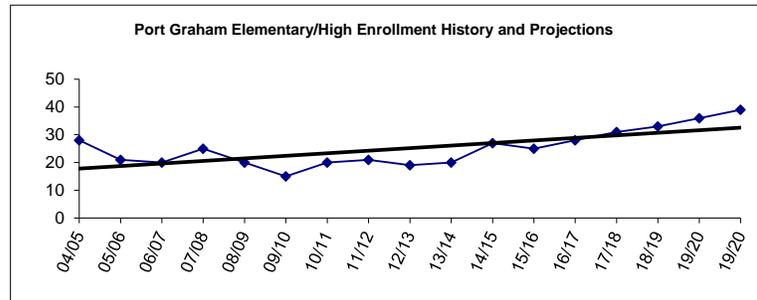
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 0.20        | 0.20        | 0.20        | Administrator             | 0.20        | 0.25        | 0.25        |
| 2.00        | 2.00        | 2.00        | Teacher (Includes Quest)  | 2.00        | 2.50        | 2.50        |
| 0.20        | 0.20        | 0.20        | Specialist*               | 0.20        | 0.20        | 0.20        |
| 0.39        | 0.47        | 0.40        | Special Ed Teacher**      | 0.40        | 0.40        | 0.40        |
| <u>2.79</u> | <u>2.87</u> | <u>2.80</u> | Certificated Subtotal     | <u>2.80</u> | <u>3.35</u> | <u>3.35</u> |
| 0.44        | 0.88        | 0.88        | Special Ed Aide           | 0.88        | 0.88        | 0.88        |
| -           | -           | -           | Aide                      | -           | -           | -           |
| 0.05        | 0.05        | 0.07        | Nurse***                  | 0.07        | 0.08        | 0.08        |
| 0.72        | 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>1.71</u> | <u>2.31</u> | <u>2.33</u> | Non-Certificated Subtotal | <u>2.33</u> | <u>2.34</u> | <u>2.34</u> |
| <u>4.50</u> | <u>5.18</u> | <u>5.13</u> | Total                     | <u>5.13</u> | <u>5.69</u> | <u>5.69</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.



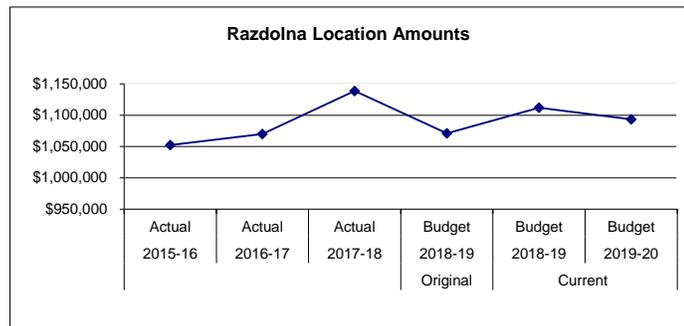
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 49 Razdolna Elementary / High

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                 | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|-------------------------------------|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 472,151          | \$ 425,523          | \$ 451,517          | 3100 Certificated Salaries          | \$ 455,682                    | \$ 480,775                   | \$ 462,134          | \$ (18,641)        | (4)            |
| 139,820             | 173,117             | 195,652             | 3200 Non-Certificated Salaries      | 158,079                       | 162,382                      | 154,041             | (8,341)            | (5)            |
| 331,165             | 364,747             | 389,249             | 3500 Employee Benefits              | 356,885                       | 363,316                      | 377,689             | 14,373             | 4              |
| <u>943,136</u>      | <u>963,387</u>      | <u>1,036,418</u>    | Subtotal - Personnel Services       | <u>970,646</u>                | <u>1,006,473</u>             | <u>993,864</u>      | <u>(12,609)</u>    | (1)            |
| 501                 | 805                 | 530                 | 4200 Staff Travel                   | 675                           | 675                          | 675                 | -                  | -              |
| 7,076               | 7,550               | 8,118               | 4300 Utility Services               | 7,800                         | 7,996                        | 7,800               | (196)              | (2)            |
| 23,148              | 26,042              | 23,700              | 4350 Energy                         | 23,965                        | 25,519                       | 23,965              | (1,554)            | (6)            |
| 53,829              | 53,426              | 53,249              | 4400 Other Purchased Services       | 53,889                        | 54,107                       | 53,889              | (218)              | (0)            |
| 18,366              | 18,014              | 15,843              | 4500 Supplies, Materials, and Media | 13,119                        | 15,945                       | 12,214              | (3,731)            | (23)           |
| 658                 | 328                 | 863                 | 4900 Other Expenses                 | 874                           | 1,154                        | 1,154               | -                  | -              |
| <u>103,578</u>      | <u>106,165</u>      | <u>102,303</u>      | Subtotal - Other                    | <u>100,322</u>                | <u>105,396</u>               | <u>99,697</u>       | <u>(5,699)</u>     | (5)            |
| 5,629               | 440                 | -                   | 5100 Equipment                      | -                             | 200                          | -                   | (200)              | (100)          |
| <u>\$ 1,052,343</u> | <u>\$ 1,069,992</u> | <u>\$ 1,138,721</u> | Location Totals                     | <u>\$ 1,070,968</u>           | <u>\$ 1,112,069</u>          | <u>\$ 1,093,561</u> | <u>\$ (18,508)</u> | (2)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 79.00             | 85.00             | 90.00             | Enrollment in ADM (K-12) | 96.00             | 94.00                        | 96.00             |

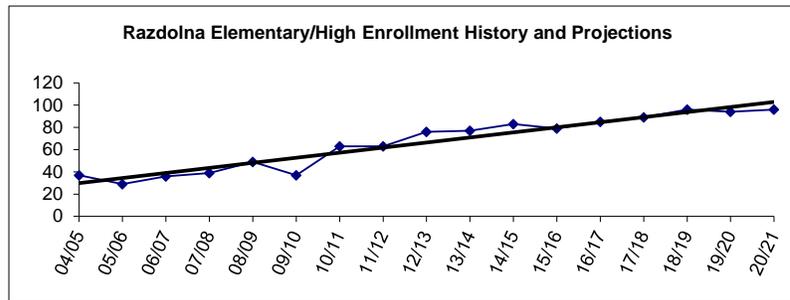
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 0.50         | 0.50         | 0.50         | Administrator             | 0.50         | 0.50         | 0.50         |
| 5.50         | 5.50         | 5.50         | Teacher (Includes Quest)  | 5.50         | 6.00         | 5.50         |
| 0.17         | 0.27         | 0.27         | Specialist*               | 0.27         | 0.27         | 0.27         |
| 1.00         | 0.60         | 0.60         | Special Ed Teacher**      | 0.60         | 0.60         | 0.60         |
| <u>7.17</u>  | <u>6.87</u>  | <u>6.87</u>  | Certificated Subtotal     | <u>6.87</u>  | <u>7.37</u>  | <u>6.87</u>  |
| 1.76         | 2.64         | 2.25         | Aide                      | 2.25         | 2.25         | 2.25         |
| 0.18         | 0.18         | 0.14         | Nurse***                  | -            | -            | -            |
| 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>3.57</u>  | <u>4.45</u>  | <u>4.02</u>  | Non-Certificated Subtotal | <u>3.88</u>  | <u>3.88</u>  | <u>3.88</u>  |
| <u>10.74</u> | <u>11.32</u> | <u>10.89</u> | Total                     | <u>10.75</u> | <u>11.25</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.

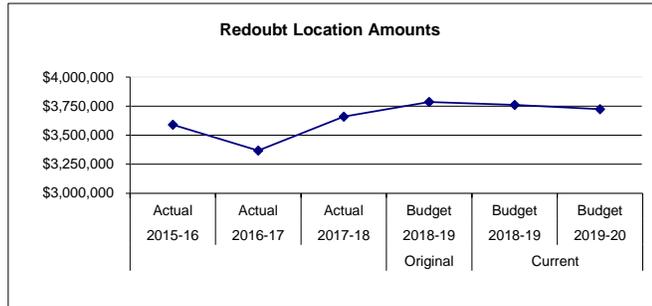


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                 | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|-------------------------------------|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 1,758,418        | \$ 1,576,296        | \$ 1,746,615        | 3100 Certificated Salaries          | \$ 1,789,482                  | \$ 1,826,735                 | \$ 1,739,485        | \$ (87,250)        | (5)            |
| 499,576             | 544,259             | 576,059             | 3200 Non-Certificated Salaries      | 565,317                       | 572,451                      | 571,358             | (1,093)            | (0)            |
| 1,126,280           | 1,077,165           | 1,164,644           | 3500 Employee Benefits              | 1,274,873                     | 1,190,046                    | 1,261,678           | 71,632             | 6              |
| <u>3,384,274</u>    | <u>3,197,720</u>    | <u>3,487,318</u>    | Subtotal - Personnel Services       | <u>3,629,672</u>              | <u>3,589,232</u>             | <u>3,572,521</u>    | <u>(16,711)</u>    | (0)            |
| 1,081               | 665                 | (27)                | 4200 Staff Travel                   | 1,350                         | 1,350                        | 1,350               | -                  | -              |
| 7,191               | 8,096               | 7,965               | 4300 Utility Services               | 7,102                         | 8,793                        | 7,102               | (1,691)            | (19)           |
| 99,372              | 105,994             | 104,975             | 4350 Energy                         | 103,858                       | 104,303                      | 103,858             | (445)              | (0)            |
| 8,264               | 5,508               | 5,357               | 4400 Other Purchased Services       | 3,779                         | 4,862                        | 3,591               | (1,271)            | (26)           |
| 79,847              | 47,744              | 53,864              | 4500 Supplies, Materials, and Media | 38,697                        | 48,386                       | 34,243              | (14,143)           | (29)           |
| 700                 | 700                 | 718                 | 4900 Other Expenses                 | 1,221                         | 1,221                        | 1,221               | -                  | -              |
| <u>196,455</u>      | <u>168,707</u>      | <u>172,852</u>      | Subtotal - Other                    | <u>156,007</u>                | <u>168,915</u>               | <u>151,365</u>      | <u>(17,550)</u>    | (10)           |
| <u>9,367</u>        | <u>1,374</u>        | <u>443</u>          | 5100 Equipment                      | -                             | 1,647                        | -                   | (1,647)            | (100)          |
| <u>\$ 3,590,096</u> | <u>\$ 3,367,801</u> | <u>\$ 3,660,613</u> | Location Totals                     | <u>\$ 3,785,679</u>           | <u>\$ 3,759,794</u>          | <u>\$ 3,723,886</u> | <u>\$ (35,908)</u> | (1)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 367.00            | 369.00            | 358.00            | Enrollment in ADM (K-6) | 338.00            | 337.00                       | 320.00            |

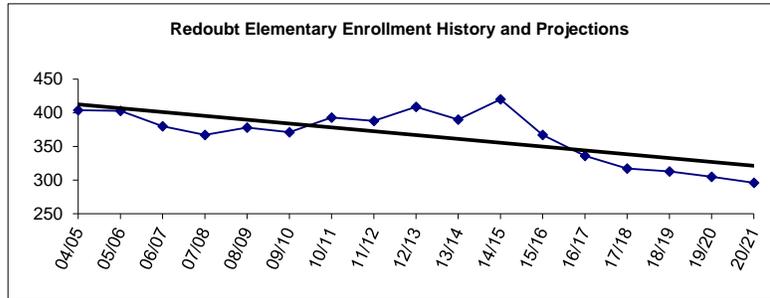
**FTE's Included In Current Budget**

|                     |                     |                     |                           |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|
| 1.00                | 1.00                | 1.00                | Administrator             | 1.00                | 1.00                | 1.00                |
| 19.50               | 17.00               | 17.50               | Teacher (Includes Quest)  | 18.00               | 18.00               | 17.00               |
| 2.10                | 2.30                | 1.55                | Specialist*               | 1.55                | 1.50                | 1.50                |
| 2.00                | 2.00                | 3.10                | Special Ed Teacher**      | 3.10                | 3.20                | 3.20                |
| <u>24.60</u>        | <u>22.30</u>        | <u>23.15</u>        | Certificated Subtotal     | <u>23.65</u>        | <u>23.70</u>        | <u>22.70</u>        |
| 5.78                | 5.78                | 8.42                | Special Ed Aide           | 8.42                | 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                | 1.50                | 1.50                | Support                   | 1.50                | 1.50                | 1.50                |
| 3.00                | 3.00                | 2.50                | Custodian                 | 2.50                | 2.50                | 2.50                |
| <u>12.10</u>        | <u>11.60</u>        | <u>13.74</u>        | Non-Certificated Subtotal | <u>13.74</u>        | <u>13.74</u>        | <u>13.74</u>        |
| <u><u>36.70</u></u> | <u><u>33.90</u></u> | <u><u>36.89</u></u> | Total                     | <u><u>37.39</u></u> | <u><u>37.44</u></u> | <u><u>36.44</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.

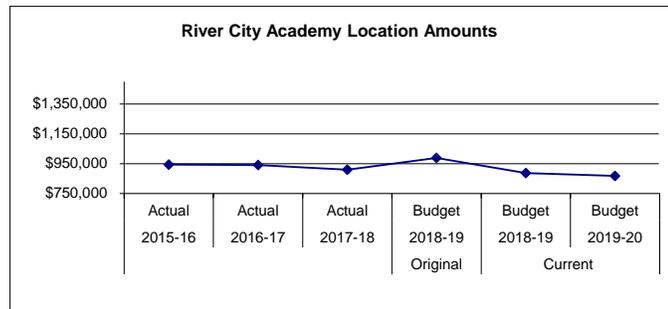


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                 | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change             | % Of<br>Change |
|-------------------|-------------------|-------------------|-------------------------------------|-------------------------------|------------------------------|-------------------|--------------------|----------------|
| \$ 537,608        | \$ 545,078        | \$ 535,873        | 3100 Certificated Salaries          | \$ 570,939                    | \$ 521,584                   | \$ 497,072        | \$ (24,512)        | (5)            |
| 84,118            | 87,438            | 82,851            | 3200 Non-Certificated Salaries      | 81,340                        | 68,305                       | 72,242            | 3,937              | 6              |
| 284,901           | 295,126           | 277,644           | 3500 Employee Benefits              | 320,409                       | 271,705                      | 285,785           | 14,080             | 5              |
| <u>906,627</u>    | <u>927,642</u>    | <u>896,368</u>    | Subtotal - Personnel Services       | <u>972,688</u>                | <u>861,594</u>               | <u>855,099</u>    | <u>(6,495)</u>     | (1)            |
| 1,063             | 534               | 1,467             | 4200 Staff Travel                   | 675                           | 675                          | 675               | -                  | -              |
| 167               | 101               | -                 | 4300 Utility Services               | 200                           | 630                          | 200               | (430)              | (68)           |
| 703               | 452               | 250               | 4400 Other Purchased Services       | 1,137                         | 1,173                        | 981               | (192)              | (16)           |
| 18,444            | 10,578            | 10,056            | 4500 Supplies, Materials, and Media | 12,702                        | 21,427                       | 9,701             | (11,726)           | (55)           |
| 1,254             | 620               | 670               | 4900 Other Expenses                 | 1,044                         | 1,231                        | 1,267             | 36                 | 3              |
| <u>21,631</u>     | <u>12,285</u>     | <u>12,443</u>     | Subtotal - Other                    | <u>15,758</u>                 | <u>25,136</u>                | <u>12,824</u>     | <u>(12,312)</u>    | (49)           |
| <u>15,221</u>     | <u>1,316</u>      | <u>-</u>          | 5100 Equipment                      | <u>-</u>                      | <u>-</u>                     | <u>-</u>          | <u>-</u>           | -              |
| <u>\$ 943,479</u> | <u>\$ 941,243</u> | <u>\$ 908,811</u> | Location Totals                     | <u>\$ 988,446</u>             | <u>\$ 886,730</u>            | <u>\$ 867,923</u> | <u>\$ (18,807)</u> | (2)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 77.00             | 81.00             | 81.00             | Enrollment in ADM (7-12) | 85.00             | 70.00                        | 70.00             |

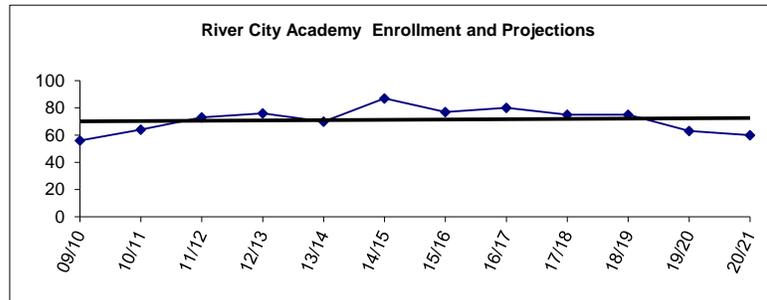
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 1.00        | 1.00        | 1.00        | Administrator             | 1.00        | 0.50        | 0.50        |
| 4.50        | 4.00        | 4.00        | Teacher                   | 4.50        | 4.50        | 3.50        |
| 0.45        | 0.25        | 0.40        | Specialist*               | 0.40        | 0.40        | 0.40        |
| 1.14        | 1.68        | 1.65        | Special Ed Teacher**      | 1.65        | 1.60        | 1.60        |
| <u>7.09</u> | <u>6.93</u> | <u>7.05</u> | Certificated Subtotal     | <u>7.55</u> | <u>7.00</u> | <u>6.00</u> |
| 0.88        | 0.88        | 0.88        | Special Ed Aide           | 0.88        | 0.88        | 0.88        |
| 0.13        | 0.13        | 0.13        | Nurse***                  | 0.13        | 0.13        | 0.13        |
| 0.88        | 0.88        | 0.88        | Support                   | 0.88        | 0.88        | 0.88        |
| -           | -           | -           | Custodian                 | -           | -           | -           |
| <u>1.89</u> | <u>1.89</u> | <u>1.89</u> | Non-Certificated Subtotal | <u>1.89</u> | <u>1.89</u> | <u>1.89</u> |
| <u>8.98</u> | <u>8.82</u> | <u>8.94</u> | Totals                    | <u>9.44</u> | <u>8.89</u> | <u>7.89</u> |

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

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

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

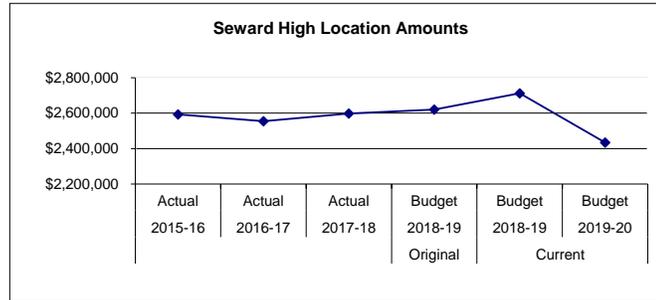


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 1,071,505        | \$ 1,013,834        | \$ 1,071,896        | 3100 Certificated Salaries               | \$ 1,083,264                  | \$ 1,075,572                 | \$ 925,987          | \$ (149,585)        | (14)           |
| 420,281             | 458,087             | 447,118             | 3200 Non-Certificated Salaries           | 420,186                       | 483,756                      | 458,839             | (24,917)            | (5)            |
| 711,882             | 716,980             | 713,372             | 3500 Employee Benefits                   | 788,900                       | 751,216                      | 725,718             | (25,498)            | (3)            |
| <u>2,203,668</u>    | <u>2,188,901</u>    | <u>2,232,386</u>    | Subtotal - Personnel Services            | <u>2,292,350</u>              | <u>2,310,544</u>             | <u>2,110,544</u>    | <u>(200,000)</u>    | (9)            |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | 45,390                       | -                   | (45,390)            | (100)          |
| 4,532               | 3,381               | 2,425               | 4200 Staff Travel                        | 6,750                         | 7,467                        | 6,750               | (717)               | (10)           |
| 20,774              | 19,255              | 19,255              | 4250 Student Travel                      | -                             | 15,510                       | -                   | (15,510)            | (100)          |
| 108,463             | 115,778             | 99,438              | 4300 Utility Services                    | 108,087                       | 96,477                       | 108,087             | 11,610              | 12             |
| 148,585             | 156,426             | 177,985             | 4350 Energy                              | 167,414                       | 178,805                      | 167,414             | (11,391)            | (6)            |
| 4,251               | 5,002               | 6,181               | 4400 Other Purchased Services            | 3,402                         | 4,801                        | 3,193               | (1,608)             | (33)           |
| 42,743              | 39,326              | 47,106              | 4500 Supplies, Materials, and Media      | 37,127                        | 45,381                       | 32,460              | (12,921)            | (28)           |
| 4,224               | 4,041               | 4,324               | 4900 Other Expenses                      | 5,345                         | 7,967                        | 5,866               | (2,101)             | (26)           |
| <u>333,572</u>      | <u>343,209</u>      | <u>356,714</u>      | Subtotal - Other                         | <u>328,125</u>                | <u>401,798</u>               | <u>323,770</u>      | <u>(32,638)</u>     | (8)            |
| <u>55,229</u>       | <u>23,101</u>       | <u>8,700</u>        | 5100 Equipment                           | -                             | -                            | -                   | -                   | -              |
| <u>\$ 2,592,469</u> | <u>\$ 2,555,211</u> | <u>\$ 2,597,800</u> | Location Totals                          | <u>\$ 2,620,475</u>           | <u>\$ 2,712,342</u>          | <u>\$ 2,434,314</u> | <u>\$ (232,638)</u> | (9)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 177.00            | 186.00            | 180.00            | Enrollment in ADM (9-12) | 175.00            | 157.00                       | 155.00            |

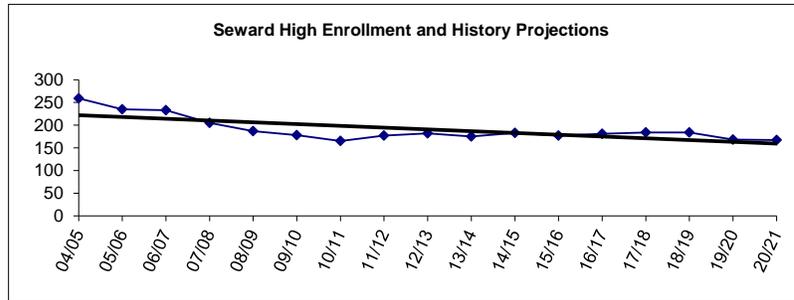
**FTE's Included In Current Budget**

|              |              |              |                                     |              |              |              |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator                       | 1.00         | 1.00         | 1.00         |
| 9.33         | 8.63         | 9.00         | Teacher (Includes Quest)            | 8.50         | 8.83         | 7.00         |
| 1.09         | 1.10         | 1.15         | Specialist*                         | 1.15         | 1.12         | 1.12         |
| 2.41         | 1.90         | 1.85         | Special Ed Teacher**                | 1.85         | 1.88         | 1.88         |
| <u>13.83</u> | <u>12.63</u> | <u>13.00</u> | Certificated Subtotal               | <u>12.50</u> | <u>12.83</u> | <u>11.00</u> |
| 2.64         | 2.64         | 3.52         | Special Ed Aide                     | 3.52         | 3.52         | 3.52         |
| 1.94         | 0.44         | 0.44         | Aide (ELL tutor budgeted @ Loc. 92) | 0.44         | 1.04         | 0.44         |
| 0.22         | 0.22         | 0.39         | Nurse***                            | 0.39         | 0.39         | 0.39         |
| 1.50         | 3.00         | 3.00         | Support                             | 3.00         | 3.00         | 3.00         |
| 2.50         | 2.50         | 2.00         | Custodian                           | 2.00         | 2.00         | 2.00         |
| <u>8.80</u>  | <u>8.80</u>  | <u>9.35</u>  | Non-Certificated Subtotal           | <u>9.35</u>  | <u>9.95</u>  | <u>9.35</u>  |
| <u>22.63</u> | <u>21.43</u> | <u>22.35</u> | Total                               | <u>21.85</u> | <u>22.78</u> | <u>20.35</u> |

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

\*\* "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.

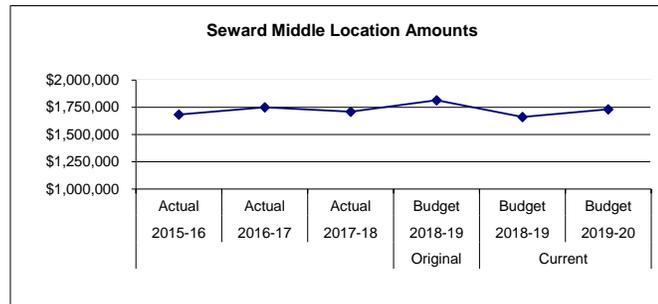


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                 | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change           | % Of<br>Change |
|---------------------|---------------------|---------------------|-------------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 774,103          | \$ 804,084          | \$ 817,180          | 3100 Certificated Salaries          | \$ 852,856                    | \$ 728,872                   | \$ 797,193          | \$ 68,321        | 9              |
| 212,995             | 224,135             | 215,380             | 3200 Non-Certificated Salaries      | 212,229                       | 237,621                      | 219,201             | (18,420)         | (8)            |
| 473,990             | 504,034             | 477,694             | 3500 Employee Benefits              | 546,676                       | 483,990                      | 512,866             | 28,876           | 6              |
| <u>1,461,088</u>    | <u>1,532,253</u>    | <u>1,510,254</u>    | Subtotal - Personnel Services       | <u>1,611,761</u>              | <u>1,450,483</u>             | <u>1,529,260</u>    | <u>78,777</u>    | 5              |
| 1,250               | 929                 | 1,336               | 4200 Staff Travel                   | 1,300                         | 1,585                        | 1,300               | (285)            | (18)           |
| 4,047               | 3,592               | 3,592               | 4250 Student Travel                 | -                             | 2,893                        | -                   | (2,893)          | (100)          |
| 49,991              | 55,803              | 32,905              | 4300 Utility Services               | 48,675                        | 41,617                       | 48,675              | 7,058            | 17             |
| 125,640             | 124,047             | 140,926             | 4350 Energy                         | 130,572                       | 137,512                      | 130,572             | (6,940)          | (5)            |
| 1,480               | 1,057               | 1,175               | 4400 Other Purchased Services       | 1,805                         | 1,805                        | 1,920               | 115              | 6              |
| 20,073              | 23,878              | 19,340              | 4500 Supplies, Materials, and Media | 19,012                        | 24,446                       | 18,865              | (5,581)          | (23)           |
| 671                 | 401                 | 788                 | 4900 Other Expenses                 | 2,295                         | 954                          | 2,295               | 1,341            | 141            |
| <u>203,152</u>      | <u>209,707</u>      | <u>200,062</u>      | Subtotal - Other                    | <u>203,659</u>                | <u>210,812</u>               | <u>203,627</u>      | <u>(7,185)</u>   | (3)            |
| 19,814              | 7,366               | -                   | 5100 Equipment                      | -                             | 169                          | -                   | (169)            | (100)          |
| <u>\$ 1,684,054</u> | <u>\$ 1,749,326</u> | <u>\$ 1,710,316</u> | Location Totals                     | <u>\$ 1,815,420</u>           | <u>\$ 1,661,464</u>          | <u>\$ 1,732,887</u> | <u>\$ 71,423</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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 142.00            | 122.00            | 114.00            | Enrollment in ADM (6-8) | 125.00            | 122.00                       | 136.00            |

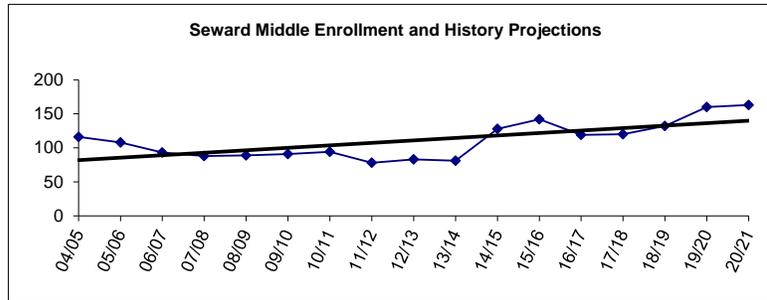
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 0.80         | 0.80         | 1.00         | Administrator             | 1.00         | 0.50         | 0.50         |
| 8.77         | 7.99         | 7.78         | Teacher (Includes Quest)  | 8.03         | 7.70         | 8.52         |
| 0.12         | 0.12         | 0.10         | Specialist*               | 0.10         | 0.17         | 0.18         |
| 1.50         | 2.00         | 2.00         | Special Ed Teacher**      | 2.00         | 2.00         | 2.00         |
| <u>11.19</u> | <u>10.91</u> | <u>10.88</u> | Certificated Subtotal     | <u>11.13</u> | <u>10.37</u> | <u>11.20</u> |
| 1.76         | 1.76         | 1.76         | Special Ed Aide           | 1.76         | 1.87         | 1.87         |
| 0.44         | 0.44         | 0.88         | Aide                      | 0.88         | 1.28         | 0.88         |
| 0.53         | 0.53         | 0.35         | Nurse***                  | 0.35         | 0.35         | 0.35         |
| 0.88         | 0.88         | 0.88         | Support                   | 0.88         | 0.88         | 0.88         |
| 1.50         | 1.50         | 1.00         | Custodian                 | 1.00         | 1.00         | 1.00         |
| <u>5.11</u>  | <u>5.11</u>  | <u>4.87</u>  | Non-Certificated Subtotal | <u>4.87</u>  | <u>5.38</u>  | <u>4.98</u>  |
| <u>16.30</u> | <u>16.02</u> | <u>15.75</u> | Totals                    | <u>16.00</u> | <u>15.75</u> | <u>16.18</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.

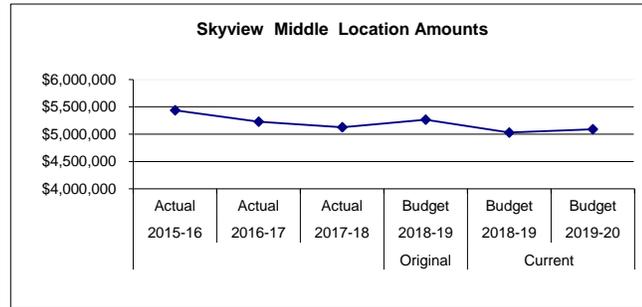


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change           | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 2,436,794        | \$ 2,469,788        | \$ 2,485,321        | 3100 Certificated Salaries               | \$ 2,498,350                  | \$ 2,443,829                 | \$ 2,480,137        | \$ 36,308        | 1              |
| 852,200             | 670,540             | 662,859             | 3200 Non-Certificated Salaries           | 648,542                       | 651,267                      | 649,390             | (1,877)          | (0)            |
| 1,619,845           | 1,557,814           | 1,463,799           | 3500 Employee Benefits                   | 1,633,476                     | 1,399,524                    | 1,478,317           | 78,793           | 6              |
| <u>4,908,839</u>    | <u>4,698,142</u>    | <u>4,611,979</u>    | Subtotal - Personnel Services            | <u>4,780,368</u>              | <u>4,494,620</u>             | <u>4,607,844</u>    | <u>113,224</u>   | <u>3</u>       |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | 688                          | -                   | (688)            | (100)          |
| -                   | 14                  | 36                  | 4200 Staff Travel                        | 675                           | 718                          | 675                 | (43)             | 100            |
| 9,503               | 8,176               | 7,316               | 4250 Student Travel                      | -                             | 7,254                        | -                   | (7,254)          | (100)          |
| 16,448              | 16,810              | 15,375              | 4300 Utility Services                    | 16,103                        | 14,604                       | 16,103              | 1,499            | 10             |
| 376,432             | 423,953             | 398,677             | 4350 Energy                              | 394,650                       | 398,654                      | 394,650             | (4,004)          | (1)            |
| 9,952               | 3,832               | 5,045               | 4400 Other Purchased Services            | 4,853                         | 11,375                       | 4,979               | (6,396)          | (56)           |
| 85,255              | 71,159              | 72,741              | 4500 Supplies, Materials, and Media      | 66,904                        | 93,272                       | 63,570              | (29,702)         | (32)           |
| 1,393               | 1,444               | 1,428               | 4900 Other Expenses                      | 2,497                         | 2,335                        | 2,497               | 162              | 7              |
| <u>498,983</u>      | <u>525,388</u>      | <u>500,618</u>      | Subtotal - Other                         | <u>485,682</u>                | <u>528,900</u>               | <u>482,474</u>      | <u>(45,738)</u>  | <u>(9)</u>     |
| 29,436              | 5,280               | 12,343              | 5100 Equipment                           | -                             | 7,036                        | -                   | (7,036)          | (100)          |
| <u>\$ 5,437,258</u> | <u>\$ 5,228,810</u> | <u>\$ 5,124,940</u> | Location Totals                          | <u>\$ 5,266,050</u>           | <u>\$ 5,030,556</u>          | <u>\$ 5,090,318</u> | <u>\$ 60,450</u> | <u>1</u>       |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 418.00            | 409.00            | 403.00            | Enrollment in ADM (7-8) | 417.00            | 410.00                       | 429.00            |

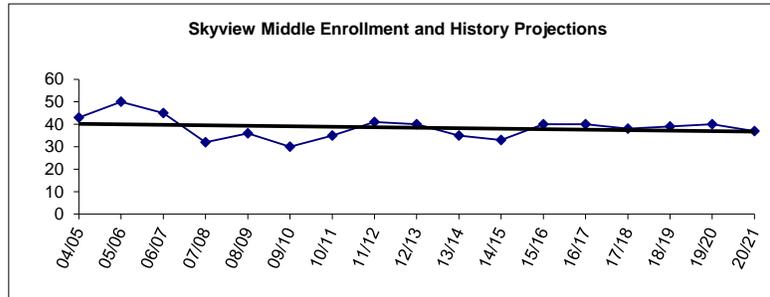
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 2.00         | 2.00         | 2.00         | Administrator             | 2.00         | 2.00         | 2.00         |
| 22.00        | 22.50        | 22.00        | Teacher (Includes Quest)  | 22.00        | 22.00        | 22.50        |
| 2.53         | 2.42         | 2.40         | Specialist*               | 2.40         | 2.20         | 2.20         |
| 6.00         | 6.00         | 6.00         | Special Ed Teacher**      | 6.00         | 5.00         | 5.00         |
| <u>32.53</u> | <u>32.92</u> | <u>32.40</u> | Certificated Subtotal     | <u>32.40</u> | <u>31.20</u> | <u>31.70</u> |
| 9.68         | 5.28         | 5.28         | Special Ed Aide           | 5.28         | 5.28         | 5.28         |
| 1.88         | 0.88         | 0.88         | Aide                      | 0.88         | 0.88         | 0.88         |
| 1.88         | 0.88         | 0.88         | Nurse***                  | 0.88         | 0.88         | 0.88         |
| 2.00         | 4.00         | 4.00         | Support                   | 4.00         | 4.00         | 4.00         |
| 4.00         | 4.50         | 3.50         | Custodian                 | 3.50         | 3.50         | 3.50         |
| <u>19.44</u> | <u>15.54</u> | <u>14.54</u> | Non-Certificated Subtotal | <u>14.54</u> | <u>14.54</u> | <u>14.54</u> |
| <u>51.97</u> | <u>48.46</u> | <u>46.94</u> | Total                     | <u>46.94</u> | <u>45.74</u> | <u>46.24</u> |

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

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

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

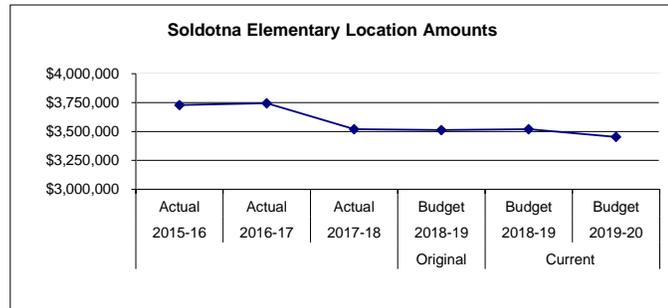


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 1,764,268        | \$ 1,730,931        | \$ 1,705,834        | 3100 Certificated Salaries               | \$ 1,688,845                  | \$ 1,707,686                 | \$ 1,622,985        | \$ (84,701)        | (5)            |
| 586,580             | 600,334             | 501,941             | 3200 Non-Certificated Salaries           | 497,346                       | 505,829                      | 505,093             | (736)              | (0)            |
| 1,210,298           | 1,248,122           | 1,149,220           | 3500 Employee Benefits                   | 1,176,774                     | 1,134,050                    | 1,178,705           | 44,655             | 4              |
| <u>3,561,146</u>    | <u>3,579,387</u>    | <u>3,356,995</u>    | Subtotal - Personnel Services            | <u>3,362,965</u>              | <u>3,347,565</u>             | <u>3,306,783</u>    | <u>(40,782)</u>    | (1)            |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                  | -              |
| 1,070               | 491                 | 16                  | 4200 Staff Travel                        | 1,350                         | 1,350                        | 1,350               | -                  | -              |
| -                   | -                   | 20                  | 4250 Student Travel                      | -                             | -                            | -                   | -                  | -              |
| 5,521               | 7,143               | 8,311               | 4300 Utility Services                    | 7,225                         | 7,871                        | 7,225               | (646)              | (8)            |
| 102,021             | 102,554             | 100,951             | 4350 Energy                              | 104,267                       | 109,822                      | 104,267             | (5,555)            | (5)            |
| 5,977               | 4,271               | 3,638               | 4400 Other Purchased Services            | 3,079                         | 3,884                        | 2,881               | (1,003)            | (26)           |
| 51,012              | 49,500              | 46,434              | 4500 Supplies, Materials, and Media      | 33,327                        | 46,204                       | 29,198              | (17,006)           | (37)           |
| 700                 | 700                 | 100                 | 4900 Other Expenses                      | 1,216                         | 1,216                        | 1,216               | -                  | -              |
| <u>166,301</u>      | <u>164,659</u>      | <u>159,470</u>      | Subtotal - Other                         | <u>150,464</u>                | <u>170,347</u>               | <u>146,137</u>      | <u>(24,210)</u>    | (14)           |
| <u>1,075</u>        | <u>654</u>          | <u>4,350</u>        | 5100 Equipment                           | -                             | 1,527                        | -                   | (1,527)            | (100)          |
| <u>\$ 3,728,522</u> | <u>\$ 3,744,700</u> | <u>\$ 3,520,815</u> | Location Totals                          | <u>\$ 3,513,429</u>           | <u>\$ 3,519,439</u>          | <u>\$ 3,452,920</u> | <u>\$ (66,519)</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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 343.00            | 330.00            | 317.00            | Enrollment in ADM (PS-6) | 271.00            | 293.00                       | 252.00            |

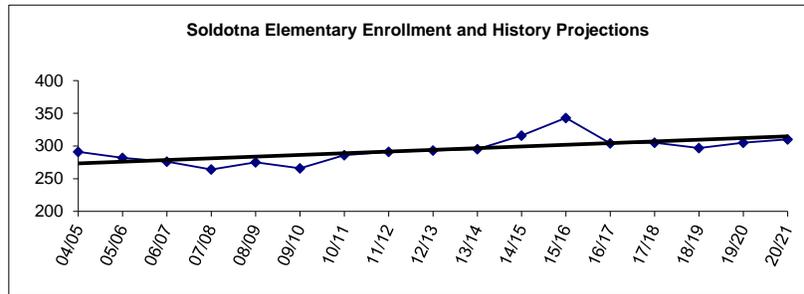
**FTE's Included In Current Budget**

|              |              |              |                                     |              |              |              |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator                       | 1.00         | 1.00         | 1.00         |
| 16.06        | 15.65        | 14.65        | Teacher (Includes Quest)            | 14.65        | 14.65        | 13.15        |
| 2.11         | 1.34         | 1.39         | Specialist*                         | 1.39         | 1.30         | 1.30         |
| 5.00         | 5.07         | 5.10         | Special Ed Teacher**                | 5.10         | 5.00         | 5.00         |
| <u>24.17</u> | <u>23.06</u> | <u>22.14</u> | Certificated Subtotal               | <u>22.14</u> | <u>21.95</u> | <u>20.45</u> |
| 9.30         | 10.18        | 7.19         | Special Ed Aide                     | 7.19         | 7.27         | 7.27         |
| 0.44         | 0.44         | 0.44         | Aide (ELL tutor budgeted @ Loc. 92) | 0.39         | 0.40         | 0.40         |
| 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         | 2.00         | Custodian                           | 2.00         | 2.00         | 2.00         |
| <u>14.30</u> | <u>15.18</u> | <u>11.69</u> | Non-Certificated Subtotal           | <u>11.64</u> | <u>11.73</u> | <u>11.73</u> |
| <u>38.47</u> | <u>38.24</u> | <u>33.83</u> | Total                               | <u>33.78</u> | <u>33.68</u> | <u>32.18</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.

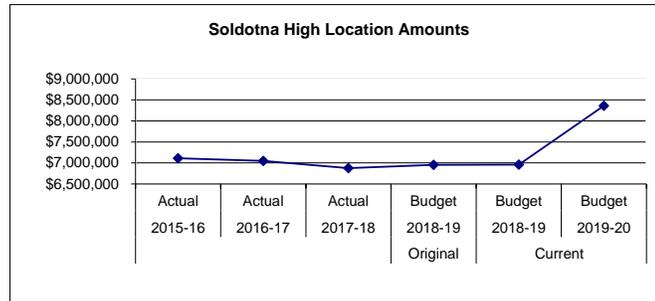


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 3,196,489        | \$ 3,237,236        | \$ 3,111,771        | 3100 Certificated Salaries               | \$ 3,171,874                  | \$ 3,039,167                 | \$ 3,785,684        | \$ 746,517          | 25             |
| 1,117,394           | 1,052,436           | 1,071,686           | 3200 Non-Certificated Salaries           | 1,018,203                     | 1,150,210                    | 1,316,859           | 166,649             | 14             |
| 2,106,733           | 2,117,546           | 2,042,725           | 3500 Employee Benefits                   | 2,197,107                     | 2,114,533                    | 2,699,580           | 585,047             | 28             |
| <u>6,420,616</u>    | <u>6,407,218</u>    | <u>6,226,182</u>    | Subtotal - Personnel services            | <u>6,387,184</u>              | <u>6,303,910</u>             | <u>7,802,123</u>    | <u>1,498,213</u>    | 24             |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | 688                          | -                   | (688)               | (100)          |
| 10,825              | 11,567              | 10,547              | 4200 Staff Travel                        | 6,350                         | 13,310                       | 6,350               | (6,960)             | (52)           |
| 33,236              | 30,805              | 30,805              | 4250 Student Travel                      | -                             | 24,814                       | -                   | (24,814)            | (100)          |
| 25,145              | 25,417              | 22,056              | 4300 Utility Services                    | 24,617                        | 38,189                       | 24,617              | (13,572)            | (36)           |
| 416,536             | 414,387             | 422,567             | 4350 Energy                              | 405,966                       | 427,015                      | 405,966             | (21,049)            | (5)            |
| 20,186              | 16,615              | 18,437              | 4400 Other Purchased Services            | 14,388                        | 23,343                       | 14,263              | (9,080)             | (39)           |
| 134,761             | 116,015             | 107,432             | 4500 Supplies, Materials, and Media      | 105,640                       | 113,478                      | 97,283              | (16,195)            | (14)           |
| 9,628               | 9,202               | 11,558              | 4900 Other Expenses                      | 11,452                        | 13,037                       | 11,510              | (1,527)             | (12)           |
| <u>650,317</u>      | <u>624,008</u>      | <u>623,402</u>      | Subtotal - Other                         | <u>568,413</u>                | <u>653,874</u>               | <u>559,989</u>      | <u>(93,885)</u>     | (14)           |
| <u>38,699</u>       | <u>18,213</u>       | <u>27,053</u>       | 5100 Equipment                           | -                             | 3,564                        | -                   | (3,564)             | (100)          |
| <u>\$ 7,109,632</u> | <u>\$ 7,049,439</u> | <u>\$ 6,876,637</u> | Location Totals                          | <u>\$ 6,955,597</u>           | <u>\$ 6,961,348</u>          | <u>\$ 8,362,112</u> | <u>\$ 1,400,764</u> | 20             |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| 560.00            | 533.00            | 546.00            | Enrollment in ADM (10-12) | 564.00            | 532.00                       | 552.00            |

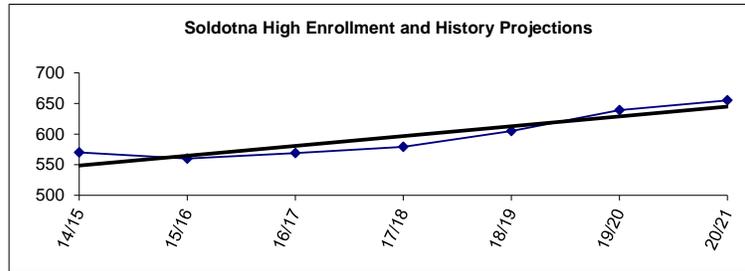
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 2.00         | 2.00         | 2.00         | Administrator             | 2.00         | 2.00         | 2.00         |
| 29.20        | 28.90        | 27.40        | Teacher (Includes Quest)  | 28.00        | 26.30        | 27.20        |
| 4.87         | 4.30         | 4.06         | Specialist*               | 4.06         | 4.08         | 4.08         |
| 7.10         | 7.25         | 7.15         | Special Ed Teacher**      | 7.15         | 7.20         | 7.20         |
| <u>43.17</u> | <u>42.45</u> | <u>40.61</u> | Certificated Subtotal     | <u>41.21</u> | <u>39.58</u> | <u>40.48</u> |
| 11.44        | 11.44        | 11.44        | Special Ed Aide           | 11.44        | 12.32        | 12.32        |
| 1.44         | 0.44         | 0.44         | Aide                      | 0.44         | 1.69         | 0.44         |
| 2.00         | 1.00         | 1.00         | Nurse***                  | 1.00         | 1.00         | 1.00         |
| 3.50         | 5.50         | 5.50         | Support                   | 5.00         | 5.50         | 5.00         |
| 6.00         | 5.50         | 5.00         | Custodian                 | 5.00         | 5.00         | 5.00         |
| <u>24.38</u> | <u>23.88</u> | <u>23.38</u> | Non-Certificated Subtotal | <u>22.88</u> | <u>25.51</u> | <u>23.76</u> |
| <u>67.55</u> | <u>66.33</u> | <u>63.99</u> | Total                     | <u>64.09</u> | <u>65.09</u> | <u>64.24</u> |

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

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

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



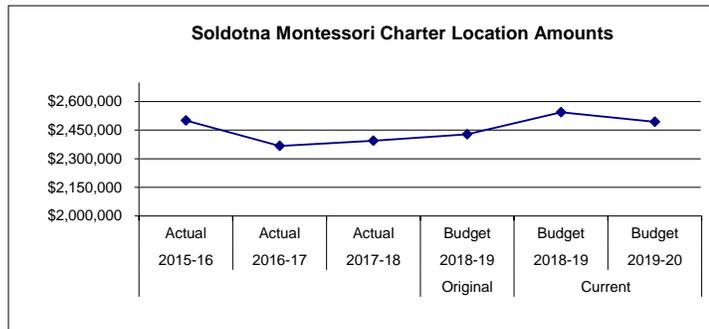
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 64 Soldotna Montessori Charter School

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                        | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 828,251          | \$ 831,902          | \$ 883,923          | 3100 Certificated Salaries                 | \$ 852,631                    | \$ 887,576                   | \$ 885,143          | \$ (2,433)         | (0)            |
| 345,378             | 311,610             | 296,729             | 3200 Non-Certificated Salaries             | 295,594                       | 311,825                      | 300,393             | (11,432)           | (4)            |
| 647,506             | 620,444             | 613,536             | 3500 Employee Benefits                     | 676,784                       | 631,439                      | 643,527             | 12,088             | 2              |
| <u>1,821,135</u>    | <u>1,763,956</u>    | <u>1,794,188</u>    | Subtotal - Personnel Services              | <u>1,825,009</u>              | <u>1,830,840</u>             | <u>1,829,063</u>    | <u>(1,777)</u>     | (0)            |
| 29,428              | 20,342              | -                   | 4100 Professional and Technical Services   | -                             | 1,207                        | -                   | (1,207)            | (100)          |
| 63,758              | 7,554               | 6,998               | 4200 Staff Travel                          | 1,446                         | 8,001                        | 750                 | (7,251)            | (91)           |
| 180                 | 228                 | 437                 | 4250 Student Travel                        | -                             | 494                          | -                   | (494)              | (100)          |
| 3,629               | 3,259               | 3,413               | 4300 Utility Services                      | 3,650                         | 3,965                        | 3,650               | (315)              | (8)            |
| 41,523              | 34,849              | 40,714              | 4350 Energy                                | 37,000                        | 37,000                       | 37,000              | -                  | -              |
| 395,284             | 386,420             | 415,572             | 4400 Other Purchased Services              | 895                           | 397,576                      | 495                 | (397,081)          | (100)          |
| 68,016              | 70,360              | 56,843              | 4500 Supplies, Materials, and Media        | 54,210                        | 47,409                       | 47,431              | 22                 | 0              |
| 1,197               | 5,998               | 1,248               | 4900 Other Expenses                        | 5,996                         | 139,574                      | 66,528              | (73,046)           | (52)           |
| -                   | -                   | -                   | 4900 Other Expenses - Additional Allowable | 422,635                       | -                            | 430,031             | 430,031            | -              |
| 76,670              | 74,060              | 74,781              | 4950 Indirect Costs                        | 77,128                        | 77,128                       | 79,397              | 2,269              | 3              |
| <u>679,685</u>      | <u>603,070</u>      | <u>600,006</u>      | Subtotal - Other                           | <u>602,960</u>                | <u>712,354</u>               | <u>665,282</u>      | <u>(47,072)</u>    | (7)            |
| -                   | -                   | -                   | 5100 Equipment                             | -                             | 759                          | -                   | (759)              | 100            |
| <u>\$ 2,500,820</u> | <u>\$ 2,367,026</u> | <u>\$ 2,394,194</u> | Location Totals                            | <u>\$ 2,427,969</u>           | <u>\$ 2,543,953</u>          | <u>\$ 2,494,345</u> | <u>\$ (49,608)</u> | (2)            |



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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 64 Soldotna Montessori Charter School

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 162.00            | 162.00            | 167.00            | Enrollment in ADM (K-6) | 167.00            | 165.00                       | 165.00            |

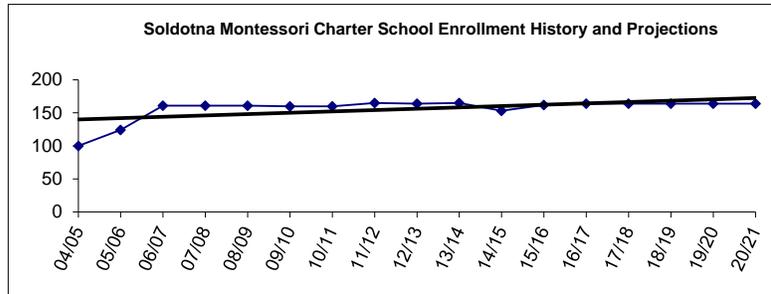
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 0.49         | 0.49         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 9.44         | 9.35         | 9.35         | Teacher (Includes Quest)  | 9.35         | 9.35         | 9.35         |
| 0.38         | 0.25         | 0.54         | Specialist*               | 0.54         | 0.54         | 0.54         |
| 1.00         | 1.00         | 1.00         | Special Ed Teacher**      | 1.00         | 1.00         | 1.00         |
| <u>11.31</u> | <u>11.09</u> | <u>11.89</u> | Certificated Subtotal     | <u>11.89</u> | <u>11.89</u> | <u>11.89</u> |
| 2.20         | 1.32         | 1.51         | Special Ed Aide           | 1.51         | 1.51         | 1.51         |
| 5.90         | 4.78         | 4.79         | Aide                      | 4.78         | 4.77         | 4.77         |
| 0.32         | 0.32         | 0.32         | Nurse***                  | 0.32         | 0.32         | 0.32         |
| 1.00         | 1.00         | 1.00         | Support                   | 1.00         | 1.00         | 1.00         |
| 1.00         | 1.00         | 1.00         | Custodian                 | 1.00         | 1.00         | 1.00         |
| <u>10.42</u> | <u>8.42</u>  | <u>8.62</u>  | Non-Certificated Subtotal | <u>8.61</u>  | <u>8.60</u>  | <u>8.60</u>  |
| <u>21.73</u> | <u>19.51</u> | <u>20.51</u> | Total                     | <u>20.50</u> | <u>20.49</u> | <u>20.49</u> |

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

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

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



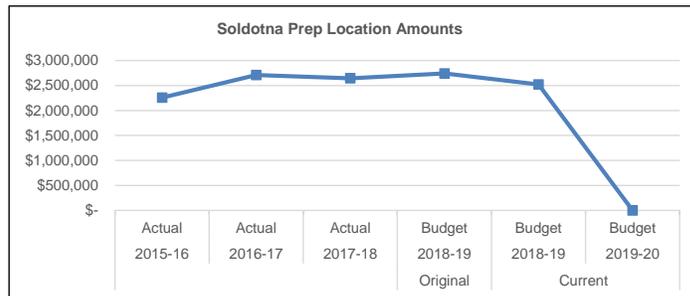
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change                | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|-------------------|-----------------------|----------------|
| \$ 986,306          | \$ 1,129,496        | \$ 1,197,540        | 3100 Certificated Salaries               | \$ 1,188,871                  | \$ 1,071,519                 | \$ -              | \$ (1,071,519)        | (100)          |
| 333,434             | 469,640             | 382,943             | 3200 Non-Certificated Salaries           | 431,826                       | 416,978                      | -                 | (416,978)             | (100)          |
| 666,212             | 849,314             | 815,732             | 3500 Employee Benefits                   | 888,660                       | 787,613                      | -                 | (787,613)             | (100)          |
| <u>1,985,952</u>    | <u>2,448,450</u>    | <u>2,396,215</u>    | Subtotal - Personnel Services            | <u>2,509,357</u>              | <u>2,276,110</u>             | <u>-</u>          | <u>(2,276,110)</u>    | (100)          |
| 208                 | -                   | -                   | 4100 Professional and Technical Services | -                             | 688                          | -                 | (688)                 | (100)          |
| -                   | 1,213               | 1,536               | 4200 Staff Travel                        | 900                           | 1,275                        | -                 | (1,275)               | (100)          |
| 262                 | 998                 | 1,045               | 4250 Student Travel                      | -                             | 1,600                        | -                 | (1,600)               | (100)          |
| 11,698              | 11,913              | 10,036              | 4300 Utility Services                    | 9,751                         | 9,711                        | -                 | (9,711)               | (100)          |
| 171,530             | 191,965             | 188,253             | 4350 Energy                              | 179,071                       | 181,957                      | -                 | (181,957)             | (100)          |
| 3,916               | 2,586               | 3,289               | 4400 Other Purchased Services            | 3,619                         | 3,954                        | -                 | (3,954)               | (100)          |
| 45,227              | 38,452              | 25,297              | 4500 Supplies, Materials, and Media      | 39,152                        | 40,902                       | -                 | (40,902)              | (100)          |
| 2,794               | 2,811               | 1,014               | 4900 Other Expenses                      | 300                           | 3,516                        | -                 | (3,516)               | (100)          |
| <u>235,635</u>      | <u>249,938</u>      | <u>230,470</u>      | Subtotal - Other                         | <u>232,793</u>                | <u>243,603</u>               | <u>-</u>          | <u>(243,603)</u>      | (100)          |
| 34,106              | 11,830              | 19,561              | 5100 Equipment                           | -                             | -                            | -                 | -                     | -              |
| <u>\$ 2,255,693</u> | <u>\$ 2,710,218</u> | <u>\$ 2,646,246</u> | Location Totals                          | <u>\$ 2,742,150</u>           | <u>\$ 2,519,713</u>          | <u>\$ -</u>       | <u>\$ (2,519,713)</u> | (100)          |

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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description   | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-----------------------|-------------------|------------------------------|-------------------|
| 183.00            | 197.00            | 190.00            | Enrollment in ADM (9) | 203.00            | 186.00                       | 186.00            |

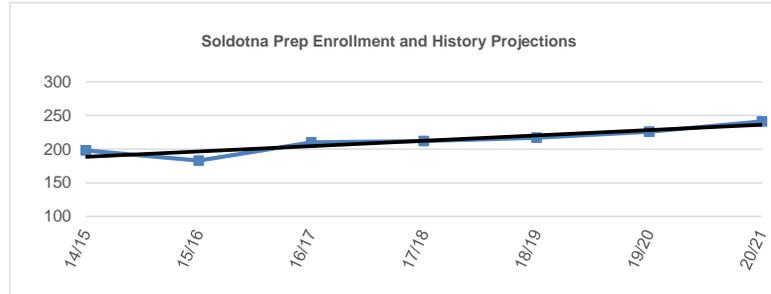
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 9.40         | 10.00        | 10.00        | Teacher (Includes Quest)  | 9.90         | 10.00        | 8.90         |
| 1.15         | 1.15         | 1.45         | Specialist*               | 1.45         | 1.10         | 1.10         |
| 2.00         | 3.00         | 3.00         | Special Ed Teacher**      | 3.00         | 2.00         | 2.00         |
| <u>13.55</u> | <u>15.15</u> | <u>15.45</u> | Certificated Subtotal     | <u>15.35</u> | <u>14.10</u> | <u>13.00</u> |
| 1.76         | 5.28         | 4.40         | Special Ed Aide           | 4.40         | 3.52         | 3.52         |
| 0.44         | 0.44         | 0.44         | Aide                      | 0.44         | 1.19         | 0.44         |
| 1.36         | 0.74         | 0.75         | Nurse***                  | 0.75         | 0.75         | 0.75         |
| 0.88         | 1.75         | 1.75         | Support                   | 2.50         | 1.75         | 1.75         |
| 3.00         | 3.00         | 2.50         | Custodian                 | 2.50         | 2.50         | 2.50         |
| <u>7.44</u>  | <u>11.21</u> | <u>9.84</u>  | Non-Certificated Subtotal | <u>10.59</u> | <u>9.71</u>  | <u>8.96</u>  |
| <u>20.99</u> | <u>26.36</u> | <u>25.29</u> | Total                     | <u>25.94</u> | <u>23.81</u> | <u>21.96</u> |

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

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

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

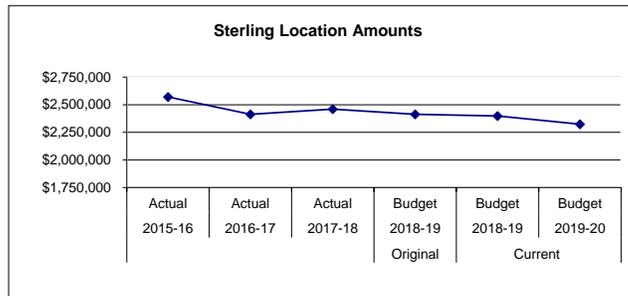


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 1,223,833        | \$ 1,093,010        | \$ 1,121,423        | 3100 Certificated Salaries               | \$ 1,084,229                  | \$ 1,057,270                 | \$ 1,027,865        | \$ (29,405)        | (3)            |
| 346,350             | 353,121             | 370,762             | 3200 Non-Certificated Salaries           | 364,407                       | 354,150                      | 356,019             | 1,869              | 1              |
| 844,666             | 831,784             | 815,945             | 3500 Employee Benefits                   | 843,147                       | 785,481                      | 820,950             | 35,469             | 5              |
| <u>2,414,849</u>    | <u>2,277,915</u>    | <u>2,308,130</u>    | Subtotal - Personnel Services            | <u>2,291,783</u>              | <u>2,196,901</u>             | <u>2,204,834</u>    | <u>7,933</u>       | 0              |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | 48,344                       | -                   | (48,344)           | (100)          |
| 3,018               | 1,236               | 482                 | 4200 Staff Travel                        | 1,350                         | 1,350                        | 1,350               | -                  | -              |
| -                   | -                   | 64                  | 4250 Student Travel                      | -                             | -                            | -                   | -                  | -              |
| 9,540               | 10,694              | 9,469               | 4300 Utility Services                    | 8,862                         | 11,935                       | 8,862               | (3,073)            | (26)           |
| 86,036              | 84,330              | 91,934              | 4350 Energy                              | 83,841                        | 103,616                      | 83,841              | (19,775)           | (19)           |
| 4,831               | 2,828               | 3,185               | 4400 Other Purchased Services            | 2,411                         | 2,716                        | 2,275               | (441)              | (16)           |
| 47,312              | 33,047              | 33,033              | 4500 Supplies, Materials, and Media      | 24,797                        | 32,691                       | 21,830              | (10,861)           | (33)           |
| 700                 | 700                 | 718                 | 4900 Other Expenses                      | 710                           | 1,078                        | 710                 | (368)              | (34)           |
| <u>151,437</u>      | <u>132,835</u>      | <u>138,885</u>      | Subtotal - Other                         | <u>121,971</u>                | <u>201,730</u>               | <u>118,868</u>      | <u>(34,518)</u>    | (17)           |
| <u>4,567</u>        | <u>3,047</u>        | <u>12,450</u>       | 5100 Equipment                           | -                             | -                            | -                   | -                  | -              |
| <u>\$ 2,570,853</u> | <u>\$ 2,413,797</u> | <u>\$ 2,459,465</u> | Location Totals                          | <u>\$ 2,413,754</u>           | <u>\$ 2,398,631</u>          | <u>\$ 2,323,702</u> | <u>\$ (26,585)</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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 238.00            | 232.00            | 227.00            | Enrollment in ADM (K-6) | 207.00            | 214.00                       | 194.00            |

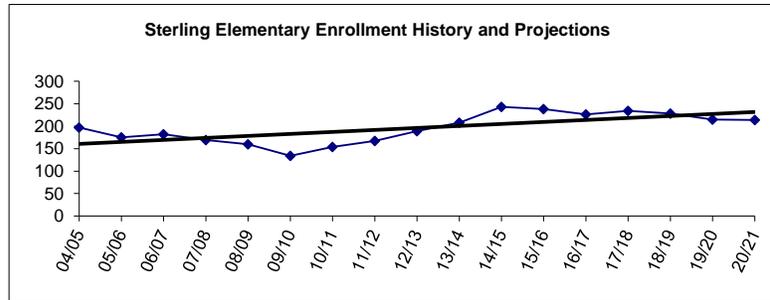
**FTE's Included In Current Budget**

|                     |                     |                     |                           |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|
| 1.00                | 1.00                | 1.00                | Administrator             | 1.00                | 1.00                | 1.00                |
| 13.70               | 13.20               | 13.25               | Teacher (Includes Quest)  | 12.25               | 12.25               | 11.75               |
| 1.10                | 0.90                | 1.20                | Specialist*               | 1.20                | 0.73                | 0.73                |
| 2.80                | 2.00                | 2.00                | Special Ed Teacher**      | 2.00                | 2.00                | 2.00                |
| <u>18.60</u>        | <u>17.10</u>        | <u>17.45</u>        | Certificated Subtotal     | <u>16.45</u>        | <u>15.98</u>        | <u>15.48</u>        |
| 5.28                | 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                 | 1.50                | 1.50                | 1.50                |
| <u>9.54</u>         | <u>9.54</u>         | <u>9.54</u>         | Non-Certificated Subtotal | <u>9.04</u>         | <u>9.04</u>         | <u>9.04</u>         |
| <u><u>28.14</u></u> | <u><u>26.64</u></u> | <u><u>26.99</u></u> | Total                     | <u><u>25.49</u></u> | <u><u>25.02</u></u> | <u><u>24.52</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.

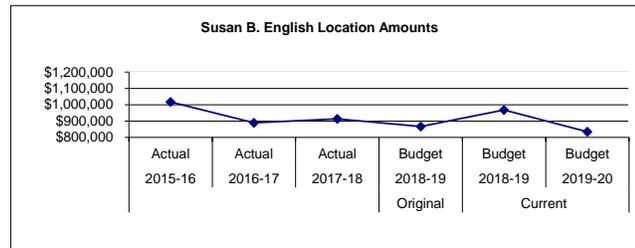


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change              | % Of<br>Change |
|---------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|---------------------|----------------|
| \$ 311,435          | \$ 285,818        | \$ 214,806        | 3100 Certificated Salaries               | \$ 235,652                    | \$ 243,935                   | \$ 219,506        | \$ (24,429)         | (10)           |
| 183,913             | 129,015           | 187,159           | 3200 Non-Certificated Salaries           | 154,595                       | 183,893                      | 157,428           | (26,465)            | (14)           |
| 277,661             | 223,764           | 226,954           | 3500 Employee Benefits                   | 221,873                       | 227,558                      | 202,717           | (24,841)            | (11)           |
| <u>773,009</u>      | <u>638,597</u>    | <u>628,919</u>    | Subtotal - Personnel Services            | <u>612,120</u>                | <u>655,386</u>               | <u>579,651</u>    | <u>(75,735)</u>     | (12)           |
| -                   | -                 | -                 | 4100 Professional and Technical Services | -                             | -                            | -                 | -                   | -              |
| 3,576               | 2,986             | 2,589             | 4200 Staff Travel                        | 4,500                         | 4,500                        | 4,500             | -                   | -              |
| 3,081               | 4,745             | 4,745             | 4250 Student Travel                      | -                             | 3,824                        | -                 | (3,824)             | (100)          |
| 26,871              | 29,439            | 39,659            | 4300 Utility Services                    | 25,801                        | 41,093                       | 25,801            | (15,292)            | (37)           |
| 180,738             | 188,413           | 212,582           | 4350 Energy                              | 202,738                       | 240,965                      | 202,738           | (38,227)            | (16)           |
| 3,411               | 5,685             | 4,095             | 4400 Other Purchased Services            | 4,415                         | 4,295                        | 4,436             | 141                 | 3              |
| 16,574              | 14,674            | 8,425             | 4500 Supplies, Materials, and Media      | 13,574                        | 15,044                       | 13,331            | (1,713)             | (11)           |
| 4,369               | 3,035             | 2,385             | 4900 Other Expenses                      | 3,762                         | 3,310                        | 3,794             | 484                 | 15             |
| <u>238,620</u>      | <u>248,977</u>    | <u>274,480</u>    | Subtotal - Other                         | <u>254,790</u>                | <u>313,031</u>               | <u>254,600</u>    | <u>(58,431)</u>     | (19)           |
| 5,355               | 1,824             | 9,695             | 5100 Equipment                           | -                             | -                            | -                 | -                   | -              |
| <u>\$ 1,016,984</u> | <u>\$ 889,398</u> | <u>\$ 913,094</u> | Location Totals                          | <u>\$ 866,910</u>             | <u>\$ 968,417</u>            | <u>\$ 834,251</u> | <u>\$ (134,166)</u> | (14)           |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 45.00             | 32.00             | 33.00             | Enrollment in ADM (K-12) | 35.00             | 31.00                        | 37.00             |

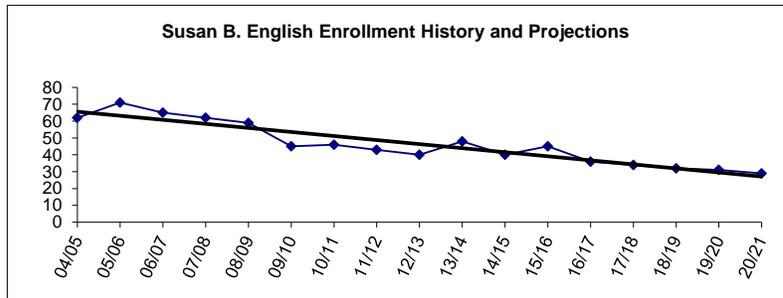
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 0.67        | 0.67        | 0.20        | Administrator             | 0.20        | 0.25        | 0.25        |
| 2.83        | 2.33        | 1.80        | Teacher (Includes Quest)  | 2.00        | 2.00        | 2.50        |
| 0.20        | 0.20        | 0.20        | Specialist*               | 0.20        | 0.20        | 0.20        |
| 0.61        | 0.53        | 0.40        | Special Ed Teacher**      | 0.40        | 0.10        | 0.10        |
| <u>4.31</u> | <u>3.73</u> | <u>2.60</u> | Certificated Subtotal     | <u>2.80</u> | <u>2.55</u> | <u>3.05</u> |
| 0.88        | -           | -           | Special Ed Aide           | -           | -           | -           |
| 0.63        | -           | 0.88        | Aide                      | -           | -           | -           |
| 0.10        | 0.10        | 0.07        | Nurse***                  | 0.07        | 0.08        | 0.08        |
| 0.88        | 1.51        | 1.51        | Support                   | 1.51        | 1.51        | 1.51        |
| 2.00        | 2.00        | 2.00        | Custodian                 | 2.00        | 2.00        | 2.00        |
| <u>4.49</u> | <u>3.61</u> | <u>4.46</u> | Non-Certificated Subtotal | <u>3.58</u> | <u>3.59</u> | <u>3.59</u> |
| <u>8.80</u> | <u>7.34</u> | <u>7.06</u> | Total                     | <u>6.38</u> | <u>6.14</u> | <u>6.64</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.

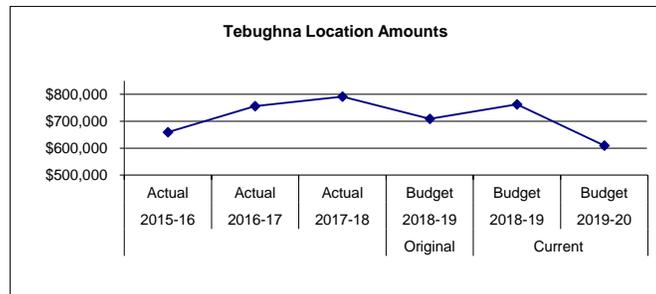


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change              | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|---------------------|----------------|
| \$ 224,039        | \$ 259,468        | \$ 270,572        | 3100 Certificated Salaries               | \$ 242,826                    | \$ 264,055                   | \$ 176,840        | \$ (87,215)         | (33)           |
| 73,394            | 78,355            | 79,792            | 3200 Non-Certificated Salaries           | 92,523                        | 81,294                       | 81,143            | (151)               | (0)            |
| 146,889           | 174,568           | 179,106           | 3500 Employee Benefits                   | 184,867                       | 155,639                      | 162,981           | 7,342               | 5              |
| <u>444,322</u>    | <u>512,391</u>    | <u>529,470</u>    | Subtotal - Personnel Services            | <u>520,216</u>                | <u>500,988</u>               | <u>420,964</u>    | <u>(80,024)</u>     | (16)           |
| -                 | -                 | 1,034             | 4100 Professional and Technical Services | -                             | -                            | -                 | -                   | -              |
| 3,665             | 3,419             | 4,135             | 4200 Staff Travel                        | 5,500                         | 5,710                        | 5,500             | (210)               | (4)            |
| 1,000             | 900               | 900               | 4250 Student Travel                      | -                             | 725                          | -                 | (725)               | (100)          |
| 104,514           | 105,053           | 32,998            | 4300 Utility Services                    | 73,590                        | 105,633                      | 73,590            | (32,043)            | (30)           |
| 84,325            | 109,400           | 116,803           | 4350 Energy                              | 93,755                        | 131,150                      | 93,755            | (37,395)            | (29)           |
| 3,242             | 3,705             | 82,197            | 4400 Other Purchased Services            | 2,553                         | 3,173                        | 2,563             | (610)               | (19)           |
| 11,953            | 13,503            | 15,332            | 4500 Supplies, Materials, and Media      | 7,575                         | 8,582                        | 7,388             | (1,194)             | (14)           |
| 6,486             | 7,415             | 8,413             | 4900 Other Expenses                      | 5,695                         | 6,632                        | 5,815             | (817)               | (12)           |
| <u>215,185</u>    | <u>243,395</u>    | <u>261,812</u>    | Subtotal - Other                         | <u>188,668</u>                | <u>261,605</u>               | <u>188,611</u>    | <u>(72,994)</u>     | (28)           |
| -                 | 506               | -                 | 5100 Equipment                           | -                             | -                            | -                 | -                   | -              |
| <u>\$ 659,507</u> | <u>\$ 756,292</u> | <u>\$ 791,282</u> | Location Totals                          | <u>\$ 708,884</u>             | <u>\$ 762,593</u>            | <u>\$ 609,575</u> | <u>\$ (153,018)</u> | (20)           |



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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 40.00             | 30.00             | 29.00             | Enrollment in ADM (K-12) | 29.00             | 31.00                        | 30.00             |

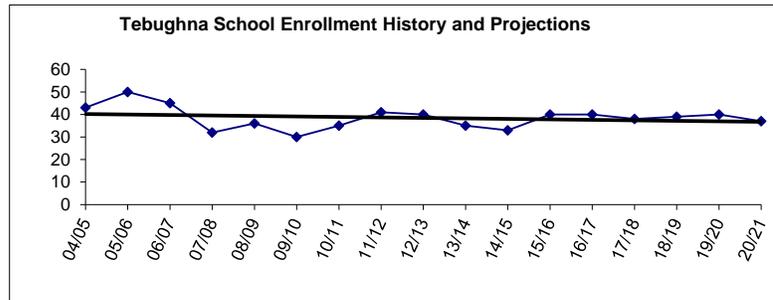
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 1.00        | 0.50        | 0.50        | Administrator             | 0.50        | 0.50        | 0.20        |
| 1.50        | 2.50        | 2.50        | Teacher (Includes Quest)  | 2.00        | 2.50        | 1.50        |
| -           | 0.05        | 0.05        | Specialist *              | 0.05        | -           | -           |
| 0.50        | 0.50        | 0.50        | Special Ed Teacher**      | 0.50        | 0.50        | 0.50        |
| <u>3.00</u> | <u>3.55</u> | <u>3.55</u> | Certificated Subtotal     | <u>3.05</u> | <u>3.50</u> | <u>2.20</u> |
| -           | -           | -           | Aide                      | 0.38        | -           | -           |
| 0.08        | 0.08        | 0.08        | Nurse ***                 | 0.08        | 0.08        | -           |
| 0.88        | 0.88        | 0.88        | Support                   | 0.88        | 0.88        | 0.88        |
| 1.00        | 1.00        | 1.00        | Custodian                 | 1.00        | 1.00        | 1.00        |
| <u>1.96</u> | <u>1.96</u> | <u>1.96</u> | Non-Certificated Subtotal | <u>2.34</u> | <u>1.96</u> | <u>1.88</u> |
| <u>4.96</u> | <u>5.51</u> | <u>5.51</u> | Total                     | <u>5.39</u> | <u>5.46</u> | <u>4.08</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.

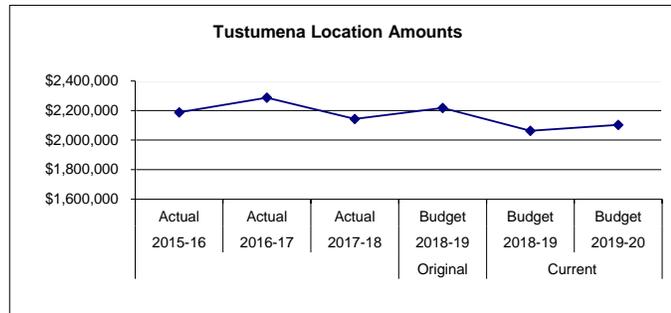


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change           | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 1,051,930        | \$ 1,081,313        | \$ 1,065,106        | 3100 Certificated Salaries               | \$ 1,063,891                  | \$ 1,016,023                 | \$ 1,027,929        | \$ 11,906        | 1              |
| 294,956             | 309,007             | 287,185             | 3200 Non-Certificated Salaries           | 288,658                       | 269,752                      | 276,091             | 6,339            | 2              |
| 680,266             | 723,297             | 620,041             | 3500 Employee Benefits                   | 719,088                       | 607,564                      | 654,192             | 46,628           | 8              |
| <u>2,027,152</u>    | <u>2,113,617</u>    | <u>1,972,332</u>    | Subtotal - Personnel Services            | <u>2,071,637</u>              | <u>1,893,339</u>             | <u>1,958,212</u>    | <u>64,873</u>    | 3              |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                | -              |
| 1,800               | 2,095               | 3,598               | 4200 Staff Travel                        | 1,350                         | 1,350                        | 1,350               | -                | -              |
| -                   | -                   | 238                 | 4250 Student Travel                      | -                             | -                            | -                   | -                | -              |
| 3,073               | 4,269               | 4,997               | 4300 Utility Services                    | 3,838                         | 5,135                        | 3,838               | (1,297)          | (25)           |
| 114,747             | 120,620             | 124,899             | 4350 Energy                              | 115,457                       | 129,224                      | 115,457             | (13,767)         | (11)           |
| 2,767               | 1,851               | 2,205               | 4400 Other Purchased Services            | 2,087                         | 2,548                        | 2,108               | (440)            | (17)           |
| 31,768              | 37,716              | 28,858              | 4500 Supplies, Materials, and Media      | 22,675                        | 30,158                       | 21,323              | (8,835)          | (29)           |
| 560                 | 680                 | 688                 | 4900 Other Expenses                      | 1,009                         | 1,009                        | 1,009               | -                | -              |
| <u>154,715</u>      | <u>167,231</u>      | <u>165,483</u>      | Subtotal - Other                         | <u>146,416</u>                | <u>169,424</u>               | <u>145,085</u>      | <u>(24,339)</u>  | (14)           |
| <u>6,715</u>        | <u>6,135</u>        | <u>5,767</u>        | 5100 Equipment                           | -                             | 329                          | -                   | (329)            | (100)          |
| <u>\$ 2,188,582</u> | <u>\$ 2,286,983</u> | <u>\$ 2,143,582</u> | Location Totals                          | <u>\$ 2,218,053</u>           | <u>\$ 2,063,092</u>          | <u>\$ 2,103,297</u> | <u>\$ 40,205</u> | 2              |



Tustumena Elementary School serves students in grades pre-school - 6, and is located in Kasilof, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1995. In addition to a rigorous core educational experience, this unique setting, 12 miles south of Soldotna, is ideal for enhances afterschool activities such as cross country skiing, cross country running, archers, Battle of the Books, forensics, and other clubs. Just on river drainage south of teh world famous Kenai River, this high achieving school and close-knit community are the best kept secrets in Alaska.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 182.00            | 176.00            | 188.00            | Enrollment in ADM (K-6) | 176.00            | 192.00                       | 178.00            |

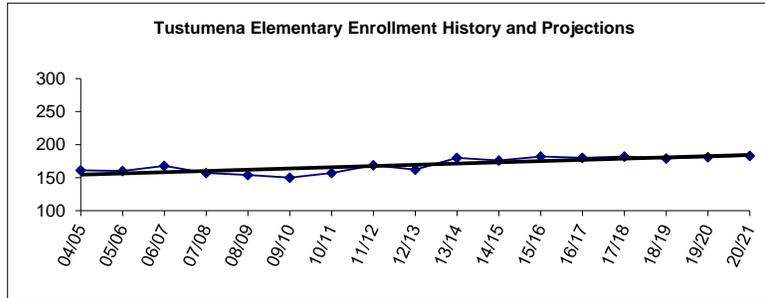
**FTE's Included In Current Budget**

|                     |                     |                     |                           |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|
| 0.80                | 0.80                | 0.70                | Administrator             | 0.70                | 0.70                | 0.70                |
| 10.80               | 10.80               | 10.80               | Teacher (Includes Quest)  | 10.80               | 10.75               | 10.75               |
| 0.67                | 0.85                | 0.40                | Specialist*               | 0.40                | 0.40                | 0.40                |
| 2.00                | 2.00                | 2.00                | Special Ed Teacher**      | 2.00                | 2.00                | 2.00                |
| <u>14.27</u>        | <u>14.45</u>        | <u>13.90</u>        | Certificated Subtotal     | <u>13.90</u>        | <u>13.85</u>        | <u>13.85</u>        |
| 3.02                | 3.52                | 3.52                | Special Ed Aide           | 3.52                | 3.52                | 3.52                |
| 0.38                | 0.38                | 0.38                | Aide                      | 0.38                | 0.38                | 0.38                |
| 0.71                | 0.70                | 0.35                | Nurse***                  | 0.35                | 0.35                | 0.35                |
| 1.00                | 1.00                | 1.00                | Support                   | 1.00                | 1.00                | 1.00                |
| 2.00                | 2.00                | 2.00                | Custodian                 | 2.00                | 2.00                | 2.00                |
| <u>7.11</u>         | <u>7.60</u>         | <u>7.25</u>         | Non-Certificated Subtotal | <u>7.25</u>         | <u>7.25</u>         | <u>7.25</u>         |
| <u><u>21.38</u></u> | <u><u>22.05</u></u> | <u><u>21.15</u></u> | Total                     | <u><u>21.15</u></u> | <u><u>21.10</u></u> | <u><u>21.10</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.



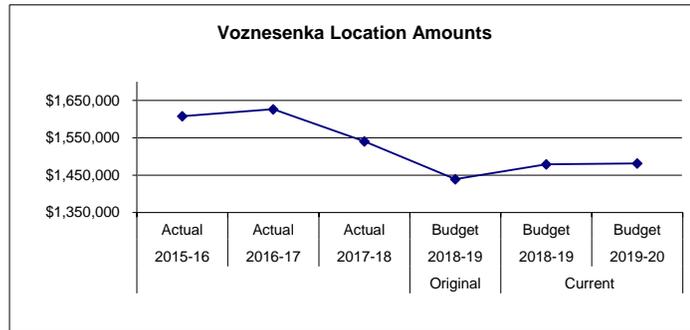
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 53 Voznesenka Elementary / High

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                 | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change          | % Of<br>Change |
|---------------------|---------------------|---------------------|-------------------------------------|-------------------------------|------------------------------|---------------------|-----------------|----------------|
| \$ 730,826          | \$ 739,164          | \$ 711,469          | 3100 Certificated Salaries          | \$ 643,333                    | \$ 643,832                   | \$ 641,932          | \$ (1,900)      | (0)            |
| 249,370             | 246,261             | 233,795             | 3200 Non-Certificated Salaries      | 226,237                       | 239,633                      | 244,215             | 4,582           | 2              |
| 481,607             | 496,940             | 462,853             | 3500 Employee Benefits              | 452,182                       | 440,104                      | 478,421             | 38,317          | 9              |
| <u>1,461,803</u>    | <u>1,482,365</u>    | <u>1,408,117</u>    | Subtotal - Personnel Services       | <u>1,321,752</u>              | <u>1,323,569</u>             | <u>1,364,568</u>    | <u>40,999</u>   | <u>3</u>       |
| 1,528               | 1,451               | 715                 | 4200 Staff Travel                   | 1,800                         | 992                          | 1,800               | 808             | 81             |
| 6,188               | 1,237               | 1,238               | 4250 Student Travel                 | -                             | 998                          | -                   | (998)           | (100)          |
| 8,988               | 10,093              | 9,646               | 4300 Utility Services               | 9,213                         | 9,776                        | 9,213               | (563)           | (6)            |
| 21,177              | 23,317              | 24,361              | 4350 Energy                         | 21,941                        | 24,671                       | 21,941              | (2,730)         | (11)           |
| 79,206              | 80,034              | 79,457              | 4400 Other Purchased Services       | 71,013                        | 85,529                       | 71,034              | (14,495)        | (17)           |
| 26,209              | 25,784              | 15,758              | 4500 Supplies, Materials, and Media | 12,479                        | 18,810                       | 11,654              | (7,156)         | (38)           |
| 1,302               | 1,236               | 1,099               | 4900 Other Expenses                 | 1,099                         | 1,423                        | 1,422               | (1)             | (0)            |
| <u>144,598</u>      | <u>143,152</u>      | <u>132,274</u>      | Subtotal - Other                    | <u>117,545</u>                | <u>142,199</u>               | <u>117,064</u>      | <u>(25,135)</u> | <u>(18)</u>    |
| <u>1,137</u>        | <u>1,073</u>        | <u>-</u>            | 5100 Equipment                      | <u>-</u>                      | <u>13,106</u>                | <u>-</u>            | <u>(13,106)</u> | <u>(100)</u>   |
| <u>\$ 1,607,538</u> | <u>\$ 1,626,590</u> | <u>\$ 1,540,391</u> | Location Totals                     | <u>\$ 1,439,297</u>           | <u>\$ 1,478,874</u>          | <u>\$ 1,481,632</u> | <u>\$ 2,758</u> | <u>0</u>       |



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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 53 Voznesenka Elementary / High

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 114.00            | 106.00            | 107.00            | Enrollment in ADM (K-12) | 97.00             | 111.00                       | 99.00             |

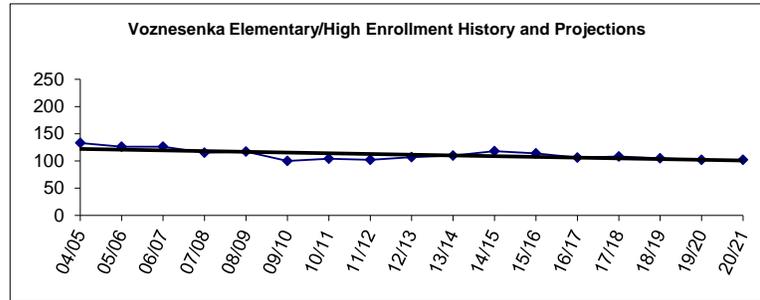
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 0.50         | 0.50         | 0.50         | Administrator             | 0.50         | 0.70         | 0.70         |
| 7.70         | 7.50         | 7.00         | Teacher (Includes Quest)  | 6.00         | 6.00         | 6.00         |
| 0.17         | 0.37         | 0.37         | Specialist*               | 0.37         | 0.17         | 0.17         |
| 2.00         | 1.00         | 1.00         | Special Ed Teacher**      | 1.00         | 1.00         | 1.00         |
| <u>10.37</u> | <u>9.37</u>  | <u>8.87</u>  | Certificated Subtotal     | <u>7.87</u>  | <u>7.87</u>  | <u>7.87</u>  |
| 0.88         | 0.88         | 0.88         | Special Ed Aide           | 0.88         | 0.88         | 0.88         |
| 2.64         | 2.64         | 2.25         | Aide                      | 2.25         | 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         | 1.38         | 1.38         |
| <u>5.47</u>  | <u>5.47</u>  | <u>5.08</u>  | Non-Certificated Subtotal | <u>5.08</u>  | <u>5.71</u>  | <u>5.71</u>  |
| <u>15.84</u> | <u>14.84</u> | <u>13.95</u> | Total                     | <u>12.95</u> | <u>13.58</u> | <u>13.58</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.

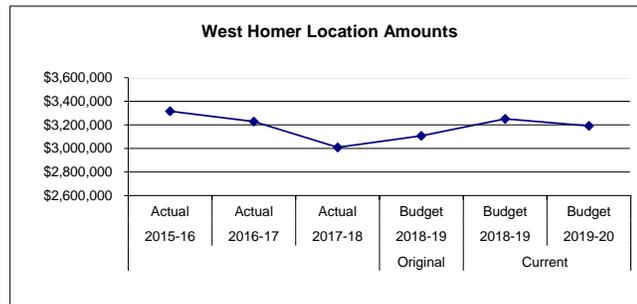


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 1,500,989        | \$ 1,428,678        | \$ 1,341,041        | 3100 Certificated Salaries               | \$ 1,393,133                  | \$ 1,517,706                 | \$ 1,436,833        | \$ (80,873)        | (5)            |
| 526,797             | 523,806             | 476,182             | 3200 Non-Certificated Salaries           | 479,561                       | 463,083                      | 490,611             | 27,528             | 6              |
| 1,070,476           | 1,067,200           | 986,337             | 3500 Employee Benefits                   | 1,053,978                     | 1,038,116                    | 1,085,669           | 47,553             | 5              |
| <u>3,098,262</u>    | <u>3,019,684</u>    | <u>2,803,560</u>    | Subtotal - Personnel Services            | <u>2,926,672</u>              | <u>3,018,905</u>             | <u>3,013,113</u>    | <u>(5,792)</u>     | (0)            |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | 16,980                       | -                   | (16,980)           | (100)          |
| 912                 | 1,578               | 1,187               | 4200 Staff Travel                        | 1,350                         | 1,350                        | 1,350               | -                  | -              |
| -                   | -                   | -                   | 4250 Student Travel                      | -                             | -                            | -                   | -                  | -              |
| 8,574               | 9,269               | 9,250               | 4300 Utility Services                    | 8,163                         | 11,864                       | 8,163               | (3,701)            | (31)           |
| 127,300             | 156,145             | 155,634             | 4350 Energy                              | 136,817                       | 160,587                      | 136,817             | (23,770)           | (15)           |
| 5,389               | 3,892               | 3,912               | 4400 Other Purchased Services            | 2,829                         | 3,636                        | 2,954               | (682)              | (19)           |
| 48,775              | 36,645              | 32,964              | 4500 Supplies, Materials, and Media      | 30,568                        | 37,005                       | 28,539              | (8,466)            | (23)           |
| 1,111               | 945                 | 1,439               | 4900 Other Expenses                      | 750                           | 750                          | 750                 | -                  | -              |
| <u>192,061</u>      | <u>208,474</u>      | <u>204,386</u>      | Subtotal - Other                         | <u>180,477</u>                | <u>232,172</u>               | <u>178,573</u>      | <u>(53,599)</u>    | (23)           |
| <u>25,135</u>       | <u>554</u>          | <u>1,070</u>        | 5100 Equipment                           | -                             | -                            | -                   | -                  | -              |
| <u>\$ 3,315,458</u> | <u>\$ 3,228,712</u> | <u>\$ 3,009,016</u> | Location Totals                          | <u>\$ 3,107,149</u>           | <u>\$ 3,251,077</u>          | <u>\$ 3,191,686</u> | <u>\$ (59,391)</u> | (2)            |



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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description     | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 240.00            | 248.00            | 256.00            | Enrollment in ADM (3-6) | 247.00            | 246.00                       | 259.00            |

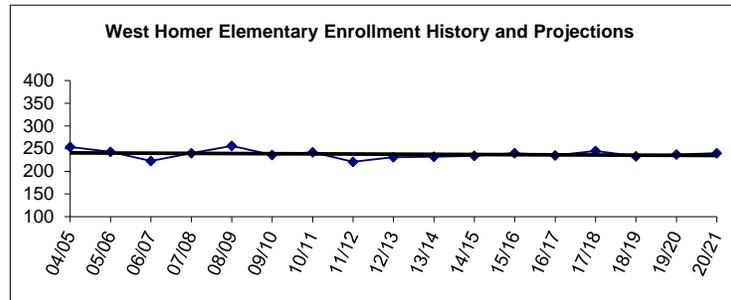
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 13.00        | 14.00        | 13.00        | Teacher (Includes Quest)  | 14.00        | 14.00        | 13.00        |
| 1.88         | 1.93         | 1.65         | Specialist*               | 1.65         | 1.95         | 1.95         |
| 5.00         | 4.00         | 3.00         | Special Ed Teacher**      | 3.00         | 4.00         | 4.00         |
| <u>20.88</u> | <u>20.93</u> | <u>18.65</u> | Certificated Subtotal     | <u>19.65</u> | <u>20.95</u> | <u>19.95</u> |
| 8.80         | 8.80         | 7.04         | Special Ed Aide           | 7.04         | 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                 | 2.50         | 2.50         | 3.00         |
| <u>13.91</u> | <u>13.91</u> | <u>12.15</u> | Non-Certificated Subtotal | <u>11.65</u> | <u>11.65</u> | <u>12.15</u> |
| <u>34.79</u> | <u>34.84</u> | <u>30.80</u> | Total                     | <u>31.30</u> | <u>32.60</u> | <u>32.10</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.



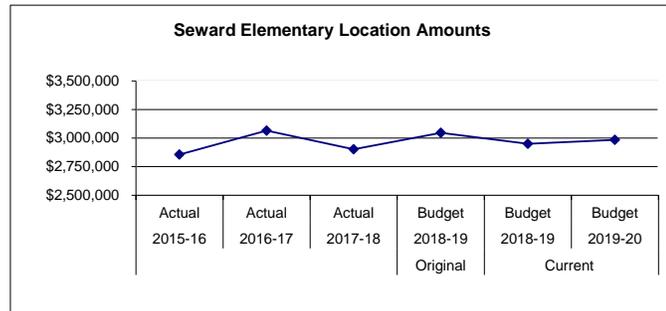
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 42 William H. Seward Elementary

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change            | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 1,400,837        | \$ 1,535,502        | \$ 1,419,215        | 3100 Certificated Salaries               | \$ 1,462,106                  | \$ 1,418,553                 | \$ 1,510,913        | \$ 92,360         | 7              |
| 340,662             | 364,033             | 352,252             | 3200 Non-Certificated Salaries           | 368,333                       | 366,792                      | 350,098             | (16,694)          | (5)            |
| 900,506             | 963,833             | 865,731             | 3500 Employee Benefits                   | 1,015,132                     | 863,084                      | 926,022             | 62,938            | 7              |
| <u>2,642,005</u>    | <u>2,863,368</u>    | <u>2,637,198</u>    | Subtotal - Personnel Services            | <u>2,845,571</u>              | <u>2,648,429</u>             | <u>2,787,033</u>    | <u>138,604</u>    | <u>5</u>       |
| -                   | -                   | 57,800              | 4100 Professional and Technical Services | -                             | 82,950                       | -                   |                   |                |
| 1,944               | 2,391               | 1,373               | 4200 Staff Travel                        | 1,850                         | 1,965                        | 1,850               | (115)             | (6)            |
| 31,078              | 31,053              | 23,817              | 4300 Utility Services                    | 31,279                        | 25,905                       | 31,279              | 5,374             | 21             |
| 109,766             | 117,722             | 124,142             | 4350 Energy                              | 129,582                       | 132,771                      | 129,582             | (3,189)           | (2)            |
| 4,520               | 2,967               | 2,492               | 4400 Other Purchased Services            | 3,131                         | 3,065                        | 3,090               | 25                | 1              |
| 59,289              | 47,551              | 52,573              | 4500 Supplies, Materials, and Media      | 33,275                        | 54,024                       | 31,128              | (22,896)          | (42)           |
| 936                 | 845                 | 989                 | 4900 Other Expenses                      | 1,165                         | 380                          | 1,165               | 785               | 207            |
| <u>207,533</u>      | <u>202,529</u>      | <u>263,186</u>      | Subtotal - Other                         | <u>200,282</u>                | <u>301,060</u>               | <u>198,094</u>      | <u>(20,016)</u>   | <u>(7)</u>     |
| 6,756               | -                   | 2,537               | 5100 Equipment                           | -                             | 1,352                        | -                   | (1,352)           | (100)          |
| <u>\$ 2,856,294</u> | <u>\$ 3,065,897</u> | <u>\$ 2,902,921</u> | Location Totals                          | <u>\$ 3,045,853</u>           | <u>\$ 2,950,841</u>          | <u>\$ 2,985,127</u> | <u>\$ 117,236</u> | <u>4</u>       |



William H. Seward Elementary School serves grades pre-school - 5, and is located in Seward, Alaska, was chosen as a Blue Ribbon School in 2008. In addition to academic services, we offer intramural sports, student council, and other special after school activities. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 42 William H. Seward Elementary

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 313.00            | 304.00            | 307.00            | Enrollment in ADM (PS-5) | 276.00            | 304.00                       | 272.00            |

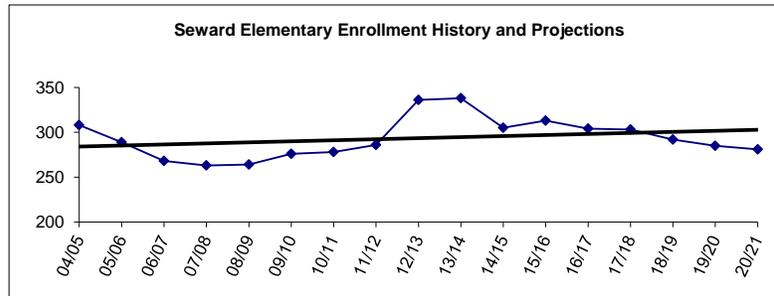
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 15.45        | 16.45        | 14.52        | Teacher (Includes Quest)  | 14.53        | 14.62        | 14.62        |
| 1.33         | 0.84         | 1.36         | Specialist*               | 1.36         | 2.33         | 2.33         |
| 2.73         | 3.74         | 4.00         | Special Ed Teacher**      | 4.00         | 3.80         | 3.80         |
| <u>20.51</u> | <u>22.03</u> | <u>20.88</u> | Certificated Subtotal     | <u>20.89</u> | <u>21.75</u> | <u>21.75</u> |
| 3.52         | 4.40         | 4.40         | Special Ed Aide           | 4.40         | 4.28         | 4.28         |
| 0.44         | 0.44         | 0.38         | Aide                      | 0.44         | 0.44         | 0.38         |
| 0.88         | 0.88         | 0.88         | Nurse***                  | 0.88         | -            | -            |
| 1.50         | 1.50         | 1.50         | Support                   | 1.50         | 1.50         | 1.50         |
| 2.50         | 2.50         | 2.50         | Custodian                 | 2.50         | 2.50         | 2.50         |
| <u>8.84</u>  | <u>9.72</u>  | <u>9.66</u>  | Non-Certificated Subtotal | <u>9.72</u>  | <u>8.72</u>  | <u>8.66</u>  |
| <u>29.35</u> | <u>31.75</u> | <u>30.54</u> | Total                     | <u>30.61</u> | <u>30.47</u> | <u>30.41</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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change             | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|--------------------|----------------|
| \$ -              | \$ -              | \$ 420            | 3100 Certificated Salaries               | \$ -                          | \$ -                         | \$ -              | \$ -               | -              |
| 36,564            | 40,221            | 42,080            | 3200 Non-Certificated Salaries           | 37,937                        | 75,497                       | 72,291            | (3,206)            | (4)            |
| 100,347           | 102,485           | 123,854           | 3500 Employee Benefits                   | 91,328                        | 129,581                      | 83,002            | (46,579)           | (36)           |
| <u>136,911</u>    | <u>142,706</u>    | <u>166,354</u>    | Subtotal - Personnel Services            | <u>129,265</u>                | <u>205,078</u>               | <u>155,293</u>    | <u>(49,785)</u>    |                |
| 179,450           | 95,547            | 71,031            | 4100 Professional and Technical Services | 100,000                       | 134,009                      | 100,000           | (34,009)           | (25)           |
| 36,672            | 31,341            | 49,031            | 4200 Staff Travel                        | 40,095                        | 37,305                       | 40,095            | 2,790              | 7              |
| -                 | -                 | -                 | 4300 Utility Services                    | 200                           | 108                          | 200               | 92                 | 100            |
| 5,780             | 19,151            | 21,537            | 4400 Other Purchased Services            | 18,800                        | 14,767                       | 18,800            | 4,033              | 27             |
| 3,639             | 5,510             | 4,628             | 4500 Supplies, Materials, and Media      | 4,095                         | 11,497                       | 4,095             | (7,402)            | (64)           |
| 33,300            | 33,600            | 33,600            | 4800 Tuition and Stipends                | 33,600                        | -                            | -                 | -                  | -              |
| 27,869            | 28,094            | 28,322            | 4900 Other Expenses                      | 28,900                        | 28,702                       | 28,900            | -                  | -              |
| <u>286,710</u>    | <u>213,243</u>    | <u>208,149</u>    | Subtotal - Other                         | <u>225,690</u>                | <u>226,388</u>               | <u>192,090</u>    | <u>(34,496)</u>    | <u>(15)</u>    |
| 434               | 9,773             | 21,607            | 5100 Equipment                           | -                             | -                            | -                 | -                  | -              |
| <u>\$ 424,055</u> | <u>\$ 365,722</u> | <u>\$ 396,110</u> | Location Totals                          | <u>\$ 354,955</u>             | <u>\$ 431,466</u>            | <u>\$ 347,383</u> | <u>\$ (84,281)</u> | <u>(20)</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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | 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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change              | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|---------------------|----------------|
| \$ 145,598        | \$ 150,794        | \$ 160,391        | 3100 Certificated Salaries               | \$ 165,974                    | \$ 190,889                   | \$ 197,170        | \$ 6,281            | 3              |
| 126,164           | 133,932           | 136,407           | 3200 Non-Certificated Salaries           | 129,809                       | 130,822                      | 40,691            | (90,131)            | (69)           |
| 107,533           | 113,148           | 113,571           | 3500 Employee Benefits                   | 118,797                       | 117,363                      | 73,882            | (43,481)            | (37)           |
| <u>379,295</u>    | <u>397,874</u>    | <u>410,369</u>    | Subtotal - Personnel Services            | <u>414,580</u>                | <u>439,074</u>               | <u>311,743</u>    | <u>(127,331)</u>    | <u>(29)</u>    |
| -                 | -                 | -                 | 4100 Professional and Technical Services | 16,500                        | -                            | 15,000            | 15,000              | 100            |
| 18,403            | 28,047            | 26,359            | 4200 Staff Travel                        | 22,815                        | 13,973                       | 19,575            | 5,602               | 40             |
| 20,324            | 21,468            | 16,248            | 4300 Utility Services                    | 15,750                        | 14,718                       | 15,750            | 1,032               | 7              |
| 16,604            | 8,770             | 6,101             | 4400 Other Purchased Services            | 6,550                         | 6,145                        | 6,050             | (95)                | (2)            |
| 13,144            | 16,737            | 10,842            | 4500 Supplies, Materials, and Media      | 16,800                        | 13,358                       | 15,800            | 2,442               | 18             |
| 2,553             | 1,826             | 5,241             | 4900 Other Expenses                      | 7,500                         | 4,520                        | 4,000             | (520)               | (12)           |
| <u>71,028</u>     | <u>76,848</u>     | <u>64,791</u>     | Subtotal - Other                         | <u>85,915</u>                 | <u>52,714</u>                | <u>76,175</u>     | <u>23,461</u>       | <u>45</u>      |
| <u>949</u>        | <u>5,961</u>      | <u>4,478</u>      | 5100 Equipment                           | <u>-</u>                      | <u>3,013</u>                 | <u>-</u>          | <u>(3,013)</u>      | <u>(100)</u>   |
| <u>\$ 451,272</u> | <u>\$ 480,683</u> | <u>\$ 479,638</u> | Location Totals                          | <u>\$ 500,495</u>             | <u>\$ 494,801</u>            | <u>\$ 387,918</u> | <u>\$ (106,883)</u> | <u>(22)</u>    |

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 1.00                                    | 1.00              | 1.00              | Superintendent            | 1.00              | 1.00                         | 1.00              |
| -                                       | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| <u>1.00</u>                             | <u>1.00</u>       | <u>1.00</u>       | Certificated Subtotal     | <u>1.00</u>       | <u>1.00</u>                  | <u>1.00</u>       |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| 1.50                                    | 1.50              | 1.50              | Support                   | 1.50              | 1.50                         | 1.50              |
| <u>1.50</u>                             | <u>1.50</u>       | <u>1.50</u>       | Non-Certificated Subtotal | <u>1.50</u>       | <u>1.50</u>                  | <u>1.50</u>       |
| <u>2.50</u>                             | <u>2.50</u>       | <u>2.50</u>       | Total                     | <u>2.50</u>       | <u>2.50</u>                  | <u>2.50</u>       |

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 72 Assistant Superintendent Instructional Support

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change            | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 290              | \$ 7,559            | \$ -                | 3100 Certificated Salaries               | \$ 3,500                      | \$ 7,457                     | \$ 3,500            | \$ (3,957)        | (53)           |
| 188,026             | 146,432             | 230,339             | 3200 Non-Certificated Salaries           | 221,103                       | 228,555                      | 225,086             | (3,469)           | (2)            |
| 85,926              | 66,255              | 108,705             | 3500 Employee Benefits                   | 111,804                       | 113,201                      | 116,767             | 3,566             | 3              |
| <u>274,242</u>      | <u>220,246</u>      | <u>339,044</u>      | Subtotal - Personnel Services            | <u>336,407</u>                | <u>349,213</u>               | <u>345,353</u>      | <u>(3,860)</u>    | (1)            |
| -                   | -                   | -                   | 4100 Professional and Technical Services | -                             | -                            | -                   | -                 | -              |
| 10,223              | 7,741               | 7,458               | 4200 Staff Travel                        | 7,200                         | 12,243                       | 8,370               | (3,873)           | (32)           |
| 5,455               | 6,531               | 5,281               | 4300 Utility Services                    | 5,050                         | 4,701                        | 5,050               | 349               | 7              |
| 11,818              | 9,982               | 9,995               | 4350 Energy                              | 10,000                        | 10,000                       | 10,000              | -                 | -              |
| 254,859             | 260,734             | 240,018             | 4400 Other Purchased Services            | 262,550                       | 257,272                      | 262,550             | 5,278             | 2              |
| 765,970             | 765,970             | 867,505             | 4450 Insurance Premiums                  | 867,505                       | 867,505                      | 1,010,866           | 143,361           | 17             |
| 7,611               | 19,328              | 54,582              | 4500 Supplies, Materials, and Media      | 16,400                        | 33,385                       | 16,900              | (16,485)          | (49)           |
| 440                 | 620                 | 3,089               | 4900 Other Expenses                      | 4,237                         | 355                          | 4,237               | 3,882             | 1,094          |
| <u>1,056,376</u>    | <u>1,070,906</u>    | <u>1,187,928</u>    | Subtotal - Other                         | <u>1,172,942</u>              | <u>1,185,461</u>             | <u>1,317,973</u>    | <u>132,512</u>    | 11             |
| 10,934              | 8,121               | -                   | 5100 Equipment                           | -                             | 1,469                        | -                   | (1,469)           | (100)          |
| <u>\$ 1,341,552</u> | <u>\$ 1,299,273</u> | <u>\$ 1,526,972</u> | Location Totals                          | <u>\$ 1,509,349</u>           | <u>\$ 1,536,143</u>          | <u>\$ 1,663,326</u> | <u>\$ 127,183</u> | 8              |

**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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 72 Assistant Superintendent Instructional Support

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description      | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                          |                   |                              |                   |
| -                                       | -                 | -                 | 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                                    | -                 | 1.00              | Support                  | 1.00              | 1.00                         | 1.00              |
| 1.50                                    | 1.00              | 2.00              | Non-Certified Subtotal   | 2.00              | 2.00                         | 2.00              |
| 1.50                                    | 1.00              | 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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 73 Assistant Superintendent Instruction

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change              | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|---------------------|----------------|
| \$ 168,178        | \$ 175,477        | \$ 186,110        | 3100 Certificated Salaries               | \$ 192,752                    | \$ 197,022                   | \$ 38,263         | \$ (158,759)        | (81)           |
| 59,258            | 64,381            | 66,050            | 3200 Non-Certificated Salaries           | 62,325                        | 73,203                       | 62,566            | (10,637)            | (15)           |
| 80,335            | 84,520            | 85,653            | 3500 Employee Benefits                   | 89,058                        | 86,851                       | 49,506            | (37,345)            | (43)           |
| <u>307,771</u>    | <u>324,378</u>    | <u>337,813</u>    | Subtotal - Personnel Services            | <u>344,135</u>                | <u>357,076</u>               | <u>150,335</u>    | <u>(206,741)</u>    | (58)           |
| 38,500            | 39,200            | -                 | 4100 Professional and Technical Services | 42,900                        | 57,066                       | 42,900            | (14,166)            | 100            |
| 31,596            | 5,485             | 12,734            | 4200 Staff Travel                        | 11,250                        | 23,837                       | 9,000             | (14,837)            | (62)           |
| 4,022             | 4,952             | 3,669             | 4300 Utility Services                    | 2,750                         | 3,308                        | 2,750             | (558)               | (17)           |
| 433               | (7)               | 49,882            | 4400 Other Purchased Services            | 4,550                         | 6,470                        | 4,550             | (1,920)             | (30)           |
| 2,672             | 3,261             | 2,682             | 4500 Supplies, Materials, and Media      | 3,800                         | 6,253                        | 3,500             | (2,753)             | (44)           |
| 105,023           | 77,104            | 94,370            | 4900 Other Expenses                      | 132,798                       | 132,329                      | 128,798           | (3,531)             | (3)            |
| <u>182,246</u>    | <u>129,995</u>    | <u>163,337</u>    | Subtotal - Other                         | <u>198,048</u>                | <u>229,263</u>               | <u>191,498</u>    | <u>(37,765)</u>     | (16)           |
| 515               | 2,792             | -                 | 5100 Equipment                           | -                             | -                            | -                 | -                   | -              |
| <u>\$ 490,532</u> | <u>\$ 457,165</u> | <u>\$ 501,150</u> | Location Totals                          | <u>\$ 542,183</u>             | <u>\$ 586,339</u>            | <u>\$ 341,833</u> | <u>\$ (244,506)</u> | (42)           |

**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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 73 Assistant Superintendent Instruction

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 1.00                                    | 1.00              | 1.00              | Assistant Superintendent  | 1.00              | 1.00                         | 1.00              |
| -                                       | -                 | -                 | Teacher (Includes Quest)  | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| <u>1.00</u>                             | <u>1.00</u>       | <u>1.00</u>       | Certificated Subtotal     | <u>1.00</u>       | <u>1.00</u>                  | <u>1.00</u>       |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| 1.00                                    | 1.00              | 1.00              | Support                   | 1.00              | 1.00                         | 1.00              |
| <u>1.00</u>                             | <u>1.00</u>       | <u>1.00</u>       | Non-Certificated Subtotal | <u>1.00</u>       | <u>1.00</u>                  | <u>1.00</u>       |
| <u>2.00</u>                             | <u>2.00</u>       | <u>2.00</u>       | Total                     | <u>2.00</u>       | <u>2.00</u>                  | <u>2.00</u>       |

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change           | % Of<br>Change |
|---------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ -                | \$ -              | \$ -              | 3100 Certificated Salaries               | \$ -                          | \$ 11,612                    | \$ -              | \$ (11,612)      | (100)          |
| 665,228             | 638,369           | 582,926           | 3200 Non-Certificated Salaries           | 576,964                       | 565,359                      | 586,140           | 20,781           | 4              |
| 387,002             | 366,837           | 332,200           | 3500 Employee Benefits                   | 354,634                       | 340,944                      | 356,968           | 16,024           | 5              |
| <u>1,052,230</u>    | <u>1,005,206</u>  | <u>915,126</u>    | Subtotal - Personnel Services            | <u>931,598</u>                | <u>917,915</u>               | <u>943,108</u>    | <u>36,805</u>    | 4              |
| 62,561              | 58,384            | 63,743            | 4100 Professional and Technical Services | 65,000                        | 93,000                       | 95,790            | -                | -              |
| 18,139              | 16,893            | 17,059            | 4200 Staff Travel                        | 17,100                        | 18,543                       | 16,000            | -                | -              |
| 15,806              | 16,305            | 13,280            | 4300 Utility Services                    | 14,000                        | 12,229                       | 14,000            | -                | -              |
| 7,762               | 10,533            | 10,529            | 4400 Other Purchased Services            | 10,100                        | 6,955                        | 10,050            | -                | -              |
| 10,126              | 9,023             | 8,048             | 4500 Supplies, Materials, and Media      | 10,000                        | 9,280                        | 7,733             | -                | -              |
| 2,625               | 2,525             | 5,525             | 4900 Other Expenses                      | 5,500                         | 4,340                        | 5,500             | -                | -              |
| (150,075)           | (157,080)         | (168,291)         | 4950 Indirect Costs                      | (200,000)                     | (200,000)                    | (200,000)         | -                | -              |
| <u>(33,056)</u>     | <u>(43,417)</u>   | <u>(50,107)</u>   | Subtotal - Other                         | <u>(78,300)</u>               | <u>(55,653)</u>              | <u>(50,927)</u>   | <u>-</u>         | -              |
| 3,360               | 505               | 799               | 5100 Equipment                           | -                             | -                            | -                 | -                | -              |
| <u>\$ 1,022,534</u> | <u>\$ 962,294</u> | <u>\$ 865,818</u> | Location Totals                          | <u>\$ 853,298</u>             | <u>\$ 862,262</u>            | <u>\$ 892,181</u> | <u>\$ 36,805</u> | 4              |

**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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| -                                       | -                 | -                 | Certificated Subtotal     | -                 | -                            | -                 |
| 1.00                                    | 1.00              | 1.00              | Director                  | 1.00              | 1.00                         | 1.00              |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| 8.50                                    | 8.00              | 7.00              | Support                   | 7.00              | 7.00                         | 7.00              |
| 9.50                                    | 9.00              | 8.00              | Non-Certificated Subtotal | 8.00              | 8.00                         | 8.00              |
| 9.50                                    | 9.00              | 8.00              | Total                     | 8.00              | 8.00                         | 8.00              |

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change           | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ -              | \$ -              | \$ -              | 3100 Certificated Salaries               | \$ -                          | \$ 1,806                     | \$ -              | \$ (1,806)       | (100)          |
| 114,399           | 132,552           | 114,421           | 3200 Non-Certificated Salaries           | 132,831                       | 136,145                      | 145,098           | 8,953            | 7              |
| 87,083            | 65,807            | 57,837            | 3500 Employee Benefits                   | 74,691                        | 87,951                       | 92,846            | 4,895            | 6              |
| <u>201,482</u>    | <u>198,359</u>    | <u>172,258</u>    | Subtotal - Personnel Services            | <u>207,522</u>                | <u>225,902</u>               | <u>237,944</u>    | <u>12,042</u>    | <u>5</u>       |
| 3,005             | 2,125             | 2,735             | 4100 Professional and Technical Services | 2,600                         | 2,875                        | 3,500             | 625              | 22             |
| 10,658            | 11,262            | 9,947             | 4200 Staff Travel                        | 11,610                        | 12,514                       | 12,940            | 426              | 3              |
| 499               | 446               | 775               | 4300 Utility Services                    | 300                           | 336                          | 300               | (36)             | (11)           |
| 4,798             | 2,955             | 110               | 4400 Other Purchased Services            | 1,700                         | 130                          | 1,600             | 1,470            | 100            |
| 3,125             | 1,540             | 14,185            | 4500 Supplies, Materials, and Media      | 44,600                        | 18,775                       | 19,300            | 525              | 3              |
| 895               | 4,348             | 431               | 4900 Other Expenses                      | 3,000                         | 995                          | 3,000             | 2,005            | 100            |
| <u>22,980</u>     | <u>22,676</u>     | <u>28,183</u>     | Subtotal - Other                         | <u>63,810</u>                 | <u>35,625</u>                | <u>40,640</u>     | <u>5,015</u>     | <u>14</u>      |
| <u>128,429</u>    | <u>-</u>          | <u>2,970</u>      | 5100 Equipment                           | <u>2,000</u>                  | <u>419</u>                   | <u>2,000</u>      | <u>1,581</u>     | <u>100</u>     |
| <u>\$ 352,891</u> | <u>\$ 221,035</u> | <u>\$ 203,411</u> | Location Totals                          | <u>\$ 273,332</u>             | <u>\$ 261,946</u>            | <u>\$ 280,584</u> | <u>\$ 18,638</u> | <u>7</u>       |

**Function:** Planning and operations oversees the buildings and is the liaison between the borough maintenance department and the schools. Responsible for Capital Improvement Grant/Debt Reimbursement applications and state six-year plan.

**Major long-term issues and concerns:** The combined area of all KPBSD school building rooftops covers more than 50 acres. Energy efficiency; upkeep and safety of building and grounds; school summer camper host program; safe and efficient transportation of students are all ongoing issues.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | Director                  | -                 | -                            | -                 |
| -                                       | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| -                                       | -                 | -                 | Certificated Subtotal     | -                 | -                            | -                 |
| 1.00                                    | 1.00              | 1.00              | Director                  | 1.00              | 1.00                         | 1.00              |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| 1.00                                    | 0.50              | 0.50              | Support                   | 0.50              | 0.75                         | 0.75              |
| -                                       | -                 | 0.03              | Custodian                 | 0.03              | 0.03                         | 0.03              |
| 2.00                                    | 1.50              | 1.53              | Non-Certificated Subtotal | 1.53              | 1.78                         | 1.78              |
| 2.00                                    | 1.50              | 1.53              | Total                     | 1.53              | 1.78                         | 1.78              |

\* "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  
Location: 76 Purchasing/Warehouse

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                 | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change             | % Of<br>Change |
|-------------------|-------------------|-------------------|-------------------------------------|-------------------------------|------------------------------|-------------------|--------------------|----------------|
| \$ 489,704        | \$ 482,574        | \$ 482,293        | 3200 Non-Certificated Salaries      | \$ 431,404                    | \$ 427,433                   | \$ 435,370        | \$ 7,937           | 2              |
| 318,581           | 329,866           | 326,925           | 3500 Employee Benefits              | 305,277                       | 271,152                      | 281,934           | 10,782             | 4              |
| <u>808,285</u>    | <u>812,440</u>    | <u>809,218</u>    | Subtotal - Personnel Services       | <u>736,681</u>                | <u>698,585</u>               | <u>717,304</u>    | <u>18,719</u>      | 3              |
| 2,359             | 4,467             | 4,161             | 4200 Staff Travel                   | 5,922                         | 5,922                        | 5,922             | -                  | -              |
| 7,272             | 7,124             | 7,166             | 4300 Utility Services               | 7,689                         | 8,119                        | 7,689             | (430)              | (5)            |
| 86,565            | 95,733            | 94,473            | 4350 Energy                         | 89,085                        | 98,397                       | 89,085            | (9,312)            | (9)            |
| 9,333             | 7,598             | 13,704            | 4400 Other Purchased Services       | 12,050                        | 21,250                       | 12,050            | (9,200)            | (43)           |
| 86,315            | 72,226            | 68,716            | 4500 Supplies, Materials, and Media | 47,950                        | 42,830                       | 47,950            | 5,120              | 12             |
| 970               | 519               | 1,524             | 4900 Other Expenses                 | 1,100                         | 1,320                        | 1,100             | (220)              | (17)           |
| (150,917)         | (157,962)         | (169,236)         | 4950 Indirect Costs                 | (200,000)                     | (200,000)                    | (200,000)         | -                  | -              |
| <u>41,897</u>     | <u>29,705</u>     | <u>20,508</u>     | Subtotal - Other                    | <u>(36,204)</u>               | <u>(22,162)</u>              | <u>(36,204)</u>   | <u>(14,042)</u>    | 63             |
| <u>4,484</u>      | <u>6,757</u>      | <u>6,619</u>      | 5100 Equipment                      | <u>6,300</u>                  | <u>67,547</u>                | <u>5,800</u>      | <u>(61,747)</u>    | (91)           |
| <u>\$ 854,666</u> | <u>\$ 848,902</u> | <u>\$ 836,345</u> | Location Totals                     | <u>\$ 706,777</u>             | <u>\$ 743,970</u>            | <u>\$ 686,900</u> | <u>\$ (57,070)</u> | (8)            |

**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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| -                                       | -                 | -                 | Certificated Subtotal     | -                 | -                            | -                 |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| 8.75                                    | 8.75              | 8.75              | Support                   | 8.75              | 7.75                         | 7.75              |
| -                                       | -                 | -                 | Custodian                 | -                 | -                            | -                 |
| 8.75                                    | 8.75              | 8.75              | Non-Certificated Subtotal | 8.75              | 7.75                         | 7.75              |
| 8.75                                    | 8.75              | 8.75              | Total                     | 8.75              | 7.75                         | 7.75              |

\* "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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change            | % Of<br>Change |
|---------------------|---------------------|-------------------|--|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 39,975           | \$ 136,106          | \$ 136,752        | 3100 Certificated Salaries               | \$ 137,610                    | \$ 139,949                   | \$ 125,258          | \$ (14,691)       | (10)           |
| 514,031             | 411,989             | 341,842           | 3200 Non-Certificated Salaries           | 548,177                       | 362,604                      | 554,644             | 192,040           | 53             |
| 318,577             | 288,269             | 238,436           | 3500 Employee Benefits                   | 293,398                       | 249,318                      | 295,874             | 46,556            | 19             |
| <u>872,583</u>      | <u>836,364</u>      | <u>717,030</u>    | Subtotal - Personnel Services            | <u>979,185</u>                | <u>751,871</u>               | <u>975,776</u>      | <u>223,905</u>    | 30             |
| 47,631              | 171,471             | 189,193           | 4100 Professional and Technical Services | 202,000                       | 185,765                      | 202,000             | 16,235            | 9              |
| 26,261              | 29,132              | 24,476            | 4200 Staff Travel                        | 39,015                        | 37,003                       | 41,500              | 4,497             | 12             |
| 9,568               | 10,681              | 8,208             | 4300 Utility Services                    | 7,100                         | 7,227                        | 7,100               | (127)             | (2)            |
| 63,280              | 12,170              | 43,686            | 4400 Other Purchased Services            | 22,550                        | 39,363                       | 22,550              | (16,813)          | (43)           |
| 20,504              | 18,892              | 13,253            | 4500 Supplies, Materials, and Media      | 13,809                        | 10,597                       | 18,309              | 7,712             | 73             |
| 36,108              | 27,559              | 35,059            | 4900 Other Expenses                      | 44,500                        | 44,833                       | 44,500              | (333)             | (1)            |
| <u>(75,511)</u>     | <u>(79,036)</u>     | <u>(84,677)</u>   | 4950 Indirect Costs                      | <u>(100,000)</u>              | <u>(100,000)</u>             | <u>(100,000)</u>    | <u>-</u>          | -              |
| <u>127,841</u>      | <u>190,869</u>      | <u>229,198</u>    | Subtotal - Other                         | <u>228,974</u>                | <u>224,788</u>               | <u>235,959</u>      | <u>11,171</u>     | 5              |
| <u>7,961</u>        | <u>8,304</u>        | <u>-</u>          | 5100 Equipment                           | <u>4,000</u>                  | <u>910</u>                   | <u>3,000</u>        | <u>2,090</u>      | 100            |
| <u>\$ 1,008,385</u> | <u>\$ 1,035,537</u> | <u>\$ 946,228</u> | Location Totals                          | <u>\$ 1,212,159</u>           | <u>\$ 977,569</u>            | <u>\$ 1,214,735</u> | <u>\$ 237,166</u> | 24             |

**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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 1.00                                    | 1.00              | 1.00              | Director                  | 1.00              | 1.00                         | 1.00              |
| -                                       | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| <u>1.00</u>                             | <u>1.00</u>       | <u>1.00</u>       | Certificated Subtotal     | <u>1.00</u>       | <u>1.00</u>                  | <u>1.00</u>       |
| -                                       | -                 | -                 | Director                  | -                 | -                            | -                 |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| <u>7.00</u>                             | <u>6.00</u>       | <u>5.00</u>       | Support                   | <u>5.00</u>       | <u>5.00</u>                  | <u>5.00</u>       |
| <u>7.00</u>                             | <u>6.00</u>       | <u>5.00</u>       | Non-Certificated Subtotal | <u>5.00</u>       | <u>5.00</u>                  | <u>5.00</u>       |
| <u>8.00</u>                             | <u>7.00</u>       | <u>6.00</u>       | Total                     | <u>6.00</u>       | <u>6.00</u>                  | <u>6.00</u>       |

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 7,465            | \$ 8,057            | \$ 2,100            | 3100 Certificated Salaries               | \$ 3,500                      | \$ 6,570                     | \$ 3,500            | \$ -                | -              |
| 1,020,871           | 1,026,847           | 1,009,904           | 3200 Non-Certificated Salaries           | 992,979                       | 910,911                      | 987,800             | 76,889              | 8              |
| 539,644             | 524,052             | 533,441             | 3500 Employee Benefits                   | 569,889                       | 485,825                      | 537,636             | 51,811              | 11             |
| <u>1,567,980</u>    | <u>1,558,956</u>    | <u>1,545,445</u>    | Subtotal - Personnel Services            | <u>1,566,368</u>              | <u>1,403,306</u>             | <u>1,528,936</u>    | <u>128,700</u>      | 9              |
| 48,423              | 45,708              | 52,515              | 4100 Professional and Technical Services | 49,500                        | 55,075                       | 52,600              | (2,475)             | (4)            |
| 54,126              | 39,418              | 35,109              | 4200 Staff Travel                        | 45,450                        | 35,601                       | 46,900              | 11,299              | 32             |
| 357,849             | 237,704             | 217,095             | 4300 Utility Services                    | 235,300                       | 225,230                      | 235,323             | 10,093              | 4              |
| 375,465             | 224,848             | 358,547             | 4400 Other Purchased Services            | 615,792                       | 561,326                      | 314,699             | (246,627)           | (44)           |
| 165,783             | 162,049             | 211,530             | 4500 Supplies, Materials, and Media      | 135,450                       | 223,125                      | 156,507             | (66,618)            | (30)           |
| 500                 | 300                 | 599                 | 4900 Other Expenses                      | 3,300                         | 535                          | 3,300               | 2,765               | 517            |
| <u>(150,075)</u>    | <u>(157,080)</u>    | <u>(168,291)</u>    | 4950 Indirect Costs                      | <u>(200,000)</u>              | <u>(200,000)</u>             | <u>(200,000)</u>    | <u>-</u>            | -              |
| <u>852,071</u>      | <u>552,947</u>      | <u>707,104</u>      | Subtotal - Other                         | <u>884,792</u>                | <u>900,892</u>               | <u>609,329</u>      | <u>(291,563)</u>    | (32)           |
| <u>27,325</u>       | <u>26,678</u>       | <u>20,288</u>       | 5100 Equipment                           | <u>31,000</u>                 | <u>42,673</u>                | <u>31,000</u>       | <u>(11,673)</u>     | (27)           |
| <u>\$ 2,447,376</u> | <u>\$ 2,138,581</u> | <u>\$ 2,272,837</u> | Location Totals                          | <u>\$ 2,482,160</u>           | <u>\$ 2,346,871</u>          | <u>\$ 2,169,265</u> | <u>\$ (174,536)</u> | (7)            |

**Function:** Programming/support of administrative and other strategic software and technology across the district; technology and infrastructure planning for short-term and long-term issues.

**Major long-term issues and concerns:** Sustainability of technology program long term

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| -                                       | -                 | -                 | Certificated Subtotal     | -                 | -                            | -                 |
| 1.00                                    | 1.00              | 1.00              | Director                  | 1.00              | 1.00                         | 1.00              |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| 12.00                                   | 12.00             | 11.00             | Support                   | 11.00             | 11.00                        | 11.00             |
| 13.00                                   | 13.00             | 12.00             | Non-Certificated Subtotal | 12.00             | 12.00                        | 12.00             |
| 13.00                                   | 13.00             | 12.00             | Total                     | 12.00             | 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**  
**2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change            | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|-------------------|----------------|
| \$ -              | \$ -              | \$ -              | 4100 Professional and Technical Services | \$ -                          | \$ -                         | \$ -              | -                 | -              |
| -                 | -                 | -                 | 4300 Utility Services                    | -                             | -                            | -                 | -                 | -              |
| -                 | -                 | -                 | 4400 Other Purchased Services            | -                             | -                            | -                 | -                 | -              |
| 23,377            | 5,850             | 78,529            | 4500 Supplies, Materials, and Media      | -                             | 22,840                       | -                 | (22,840)          | (100)          |
| -                 | -                 | -                 | 4900 Other Expenses                      | -                             | -                            | -                 | -                 | -              |
| <u>23,377</u>     | <u>5,850</u>      | <u>78,529</u>     | Subtotal - Other                         | <u>-</u>                      | <u>22,840</u>                | <u>-</u>          | <u>(22,840)</u>   | <u>(100)</u>   |
| <u>874,975</u>    | <u>927,985</u>    | <u>814,376</u>    | 5100 Equipment                           | <u>678,759</u>                | <u>655,919</u>               | <u>831,602</u>    | <u>175,683</u>    | <u>27</u>      |
| <u>\$ 898,352</u> | <u>\$ 933,835</u> | <u>\$ 892,905</u> | Location Totals                          | <u>\$ 678,759</u>             | <u>\$ 678,759</u>            | <u>\$ 831,602</u> | <u>\$ 152,843</u> | <u>23</u>      |

KPBSD has made extensive use of the E-Rate funding from the very beginning of the program. It has always been the intent of the district administration to maximize the benefit we could receive from the E-Rate program. As of the end of FY11, the district has received over 6.5 million dollars in E-Rate subsidy. Although the main purpose given for the E-Rate program is to connect classrooms and libraries to the Internet, our buildings were some of the 14% of classrooms nationwide that were already wired at the beginning of the program. Our wiring head start was a real advantage. As other districts struggled with the time-intensive process of wiring schools in the early E-rate years, we were already moving on to other things, like fiber optic networks, and more significantly, an entire technology overhaul district-wide.

The E-rate program has provided us with reliable funding, year after year, that allowed the district to move forward in a well thought out district-wide plan to provide high quality technology to all our children.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/19

Location: 81 Pupil Services

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change              | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 1,522,462        | \$ 1,155,310        | \$ 1,237,607        | 3100 Certificated Salaries               | \$ 1,569,643                  | \$ 1,452,333                 | \$ 1,669,717        | \$ 217,384          | 15             |
| 442,034             | 560,255             | 426,964             | 3200 Non-Certificated Salaries           | 306,132                       | 446,040                      | 345,160             | (100,880)           | (23)           |
| 865,480             | 762,721             | 719,385             | 3500 Employee Benefits                   | 863,782                       | 836,168                      | 908,005             | 71,837              | 9              |
| <u>2,829,976</u>    | <u>2,478,286</u>    | <u>2,383,956</u>    | Subtotal - Personnel Services            | <u>2,739,557</u>              | <u>2,734,541</u>             | <u>2,922,882</u>    | <u>188,341</u>      | 7              |
| 727,309             | 1,128,959           | 1,287,328           | 4100 Professional and Technical Services | 800,294                       | 1,148,490                    | 800,294             | (348,196)           | (30)           |
| 156,729             | 140,250             | 122,173             | 4200 Staff Travel                        | 111,042                       | 126,571                      | 111,042             | (15,529)            | (12)           |
| 1,907               | 1,643               | 3,111               | 4250 Student Travel                      | 2,550                         | 2,370                        | 2,550               | 180                 | 8              |
| 1,389               | 4,920               | 2,851               | 4300 Utility Services                    | 5,000                         | 3,190                        | 5,000               | 1,810               | 57             |
| 16,702              | 2,943               | 1,600               | 4400 Other Purchased Services            | 6,775                         | 10,289                       | 6,775               | (3,514)             | (34)           |
| 232,866             | 126,251             | 158,318             | 4500 Supplies, Materials, and Media      | 97,987                        | 293,015                      | 98,180              | (194,835)           | (66)           |
| 23,144              | 19,511              | 21,831              | 4900 Other Expenses                      | 44,440                        | 8,172                        | 44,440              | 36,268              | 100            |
| <u>1,160,046</u>    | <u>1,424,477</u>    | <u>1,597,212</u>    | Subtotal - Other                         | <u>1,068,088</u>              | <u>1,592,097</u>             | <u>1,068,281</u>    | <u>(523,816)</u>    | (33)           |
| <u>19,109</u>       | <u>19,672</u>       | <u>6,726</u>        | Subtotal - Equipment                     | <u>13,426</u>                 | <u>65,282</u>                | <u>7,300</u>        | <u>(57,982)</u>     | (89)           |
| <u>\$ 4,009,131</u> | <u>\$ 3,922,435</u> | <u>\$ 3,987,894</u> | Location Total                           | <u>\$ 3,821,071</u>           | <u>\$ 4,391,920</u>          | <u>\$ 3,998,463</u> | <u>\$ (393,457)</u> | (9)            |

**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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description       | 2018-19<br>Budget   | Current<br>2018-19<br>Budget | 2019-20<br>Budget   |
|---|---------------------|---------------------|---------------------------|---------------------|------------------------------|---------------------|
| <b>FTE's Included In Current Budget</b> |                     |                     |                           |                     |                              |                     |
| 1.00                                    | 1.00                | 1.00                | Director                  | 1.00                | 1.00                         | 1.00                |
| 3.80                                    | 3.30                | 2.30                | Coordinator               | 2.30                | 2.30                         | 2.30                |
| -                                       | -                   | 1.12                | Teacher (Includes Quest)  | 1.12                | 1.00                         | 1.00                |
| 6.29                                    | 4.37                | 4.29                | Specialist*               | 4.29                | 7.24                         | 7.24                |
| 9.79                                    | 10.43               | 9.38                | Special Ed Teacher**      | 11.37               | 9.40                         | 9.40                |
| <u>20.88</u>                            | <u>19.10</u>        | <u>18.09</u>        | Certificated Subtotal     | <u>20.08</u>        | <u>20.94</u>                 | <u>20.94</u>        |
| 8.67                                    | 6.95                | 5.15                | Special Ed Aide           | 4.78                | 5.63                         | 5.63                |
| -                                       | -                   | -                   | Nurse ***                 | -                   | -                            | -                   |
| 3.00                                    | 3.00                | 3.00                | Support                   | 3.00                | 3.00                         | 3.00                |
| <u>11.67</u>                            | <u>9.95</u>         | <u>8.15</u>         | Non-Certificated Subtotal | <u>7.78</u>         | <u>8.63</u>                  | <u>8.63</u>         |
| <u><u>32.55</u></u>                     | <u><u>29.05</u></u> | <u><u>26.24</u></u> | Total                     | <u><u>27.86</u></u> | <u><u>29.57</u></u>          | <u><u>29.57</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**  
**2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
 Location: 82 Schools and Compliance

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change     | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|------------|----------------|
| \$ -              | \$ -              | \$ -              | 3100 Certificated Salaries               | \$ -                          | \$ -                         | \$ 134,402        | 134,402    | -              |
| -                 | -                 | -                 | 3200 Non-Certificated Salaries           | -                             | -                            | -                 | -          | -              |
| -                 | -                 | -                 | 3500 Employee Benefits                   | -                             | -                            | 39,452            | 39,452     | -              |
| -                 | -                 | -                 | Subtotal - Personnel Services            | -                             | -                            | 173,854           | 173,854    | -              |
| -                 | -                 | -                 | 4100 Professional and Technical Services | -                             | -                            | -                 | -          | -              |
| -                 | -                 | -                 | 4200 Staff Travel                        | -                             | -                            | 5,254             | 5,254      | -              |
| -                 | -                 | -                 | 4250 Student Travel                      | -                             | -                            | -                 | -          | -              |
| -                 | -                 | -                 | 4300 Utility Services                    | -                             | -                            | -                 | -          | -              |
| -                 | -                 | -                 | 4350 In Kind Utilities                   | -                             | -                            | 6,850             | 6,850      | -              |
| -                 | -                 | -                 | 4400 Other Purchased Services            | -                             | -                            | 3,000             | 3,000      | -              |
| -                 | -                 | -                 | 4500 Supplies, Materials, and Media      | -                             | -                            | 10,000            | 10,000     | -              |
| -                 | -                 | -                 | 4900 Other Expenses                      | -                             | -                            | 6,500             | 6,500      | -              |
| -                 | -                 | -                 | Subtotal - Other                         | -                             | -                            | 31,604            | 31,604     | -              |
| -                 | -                 | -                 | 5100 Equipment                           | -                             | -                            | -                 | -          | -              |
| \$ -              | \$ -              | \$ -              | Totals                                   | \$ -                          | \$ -                         | \$ 205,458        | \$ 205,458 | -              |

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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: **82 Schools and Compliance**

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | Coordinator               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Teacher (Includes Quest)  | -                 | -                            | -                 |
| -                                       | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| -                                       | -                 | -                 | Certificated Subtotal     | -                 | -                            | -                 |
| -                                       | -                 | -                 | Aide                      | -                 | -                            | -                 |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| -                                       | -                 | -                 | Support                   | -                 | -                            | -                 |
| -                                       | -                 | -                 | Custodian                 | -                 | -                            | -                 |
| -                                       | -                 | -                 | Non-Certificated Subtotal | -                 | -                            | -                 |
| -                                       | -                 | -                 | Total                     | -                 | -                            | -                 |

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual    | 2016-17<br>Actual    | 2017-18<br>Actual    | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget    | Change              | % Of<br>Change |
|----------------------|----------------------|----------------------|--|-------------------------------|------------------------------|----------------------|---------------------|----------------|
| \$ 56,697            | \$ (34,455)          | \$ 1,954             | 3100 Certificated Salaries               | \$ (80,890)                   | \$ 60,834                    | \$ (318,453)         | (379,287)           | (100)          |
| 222,522              | 205,318              | 241,677              | 3200 Non-Certificated Salaries           | 10,156                        | 262,868                      | (66,617)             | (329,485)           | (100)          |
| 10,035,492           | 8,787,919            | 8,563,783            | 3500 Employee Benefits                   | 8,898,224                     | 9,494,349                    | 10,056,374           | 562,025             | 6              |
| 973,522              | 1,201,479            | 1,194,195            | 3631 Worker Compensation                 | 1,194,195                     | 1,201,858                    | 1,251,637            | 49,779              | 4              |
| <u>11,288,233</u>    | <u>10,160,261</u>    | <u>10,001,609</u>    | Subtotal - Personnel Services            | <u>10,021,685</u>             | <u>11,019,909</u>            | <u>10,922,941</u>    | <u>(96,968)</u>     | <u>(1)</u>     |
| -                    | -                    | -                    | 4100 Professional and Technical Services | -                             | -                            | -                    | -                   | -              |
| -                    | -                    | -                    | 4200 Staff Travel                        | -                             | -                            | -                    | -                   | -              |
| 50,000               | 50,000               | 50,000               | 4250 Student Travel                      | 180,000                       | 35,000                       | 145,000              | 110,000             | 100            |
| -                    | -                    | -                    | 4300 Utility Services                    | -                             | -                            | -                    | -                   | -              |
| 85,200               | 84,002               | 78,877               | 4350 In Kind Utilities                   | 89,900                        | 89,900                       | 90,000               | 100                 | -              |
| 6,107,039            | 6,393,804            | 6,017,680            | 4400 Other Purchased Services            | 6,493,138                     | 6,456,925                    | 6,283,670            | (173,255)           | (3)            |
| 575,120              | 575,120              | 552,221              | 4450 Insurance and Bond Premiums         | 552,221                       | 552,221                      | 707,675              | 155,454             | 28             |
| -                    | -                    | -                    | 4500 Supplies, Materials, and Media      | -                             | -                            | -                    | -                   | -              |
| (17,946)             | (35,336)             | 14,724               | 4900 Other Expenses                      | 20,000                        | 40,000                       | 5,246,337            | 5,206,337           | 100            |
| <u>6,799,413</u>     | <u>7,067,590</u>     | <u>6,713,502</u>     | Subtotal - Other                         | <u>7,335,259</u>              | <u>7,174,046</u>             | <u>12,472,682</u>    | <u>5,298,636</u>    | <u>74</u>      |
| 219,739              | -                    | -                    | 5100 Equipment                           | -                             | -                            | -                    | -                   | -              |
| <u>1,200,000</u>     | <u>1,755,072</u>     | <u>850,000</u>       | 5500 Transfer to Other Fund              | <u>950,000</u>                | <u>750,000</u>               | <u>864,420</u>       | <u>114,420</u>      | <u>15</u>      |
| <u>\$ 19,507,385</u> | <u>\$ 18,982,923</u> | <u>\$ 17,565,111</u> | Totals                                   | <u>\$ 18,306,944</u>          | <u>\$ 18,943,955</u>         | <u>\$ 24,260,043</u> | <u>\$ 5,201,668</u> | <u>27</u>      |

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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual  | 2017-18<br>Actual  | Account Description       | 2018-19<br>Budget  | Current<br>2018-19<br>Budget | 2019-20<br>Budget  |
|---|--------------------|--------------------|---------------------------|--------------------|------------------------------|--------------------|
| <b>FTE's Included In Current Budget</b> |                    |                    |                           |                    |                              |                    |
| -                                       | -                  | -                  | Coordinator               | -                  | -                            | -                  |
| 0.50                                    | 0.50               | -                  | Teacher (Includes Quest)  | -                  | -                            | -                  |
| -                                       | -                  | -                  | Specialist*               | -                  | -                            | -                  |
| -                                       | -                  | -                  | Special Ed Teacher**      | -                  | -                            | -                  |
| <u>0.50</u>                             | <u>0.50</u>        | <u>-</u>           | Certificated Subtotal     | <u>-</u>           | <u>-</u>                     | <u>-</u>           |
| -                                       | -                  | -                  | Aide                      | -                  | -                            | -                  |
| -                                       | -                  | -                  | Nurse ***                 | -                  | -                            | -                  |
| 4.00                                    | 4.00               | 4.00               | Support                   | 4.00               | 4.00                         | 4.00               |
| -                                       | -                  | -                  | Custodian                 | -                  | -                            | -                  |
| <u>4.00</u>                             | <u>4.00</u>        | <u>4.00</u>        | Non-Certificated Subtotal | <u>4.00</u>        | <u>4.00</u>                  | <u>4.00</u>        |
| <u><u>4.50</u></u>                      | <u><u>4.50</u></u> | <u><u>4.00</u></u> | Total                     | <u><u>4.00</u></u> | <u><u>4.00</u></u>           | <u><u>4.00</u></u> |

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget   | Change             | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 499,803          | \$ 417,296          | \$ 405,566          | 3100 Certificated Salaries               | \$ 360,977                    | \$ 340,060                   | \$ 406,934          | 66,874             | 20             |
| 102,144             | 38,038              | 32,965              | 3200 Non-Certificated Salaries           | 41,238                        | 42,928                       | 41,657              | (1,271)            | (3)            |
| 249,489             | 176,169             | 171,756             | 3500 Employee Benefits                   | 156,101                       | 152,397                      | 167,936             | 15,539             | 10             |
| <u>851,436</u>      | <u>631,503</u>      | <u>610,287</u>      | Subtotal - Personnel Services            | <u>558,316</u>                | <u>535,385</u>               | <u>616,527</u>      | <u>81,142</u>      | 15             |
| 4,000               | 469,312             | 482,692             | 4100 Professional and Technical Services | 475,000                       | 487,776                      | 10,000              | (477,776)          | (98)           |
| 54,982              | 37,624              | 22,533              | 4200 Staff Travel                        | 39,375                        | 48,888                       | 38,975              | (9,913)            | (20)           |
| 3,516               | 4,224               | 3,380               | 4300 Utility Services                    | -                             | 3,297                        | -                   | (3,297)            | (100)          |
| 529                 | 7,723               | 104                 | 4400 Other Purchased Services            | 7,500                         | 7,625                        | 150                 | (7,475)            | (98)           |
| 291,586             | 213,694             | 244,880             | 4500 Supplies, Materials, and Media      | 499,323                       | 378,654                      | 762,801             | 384,147            | 101            |
| 1,334               | 1,306               | 824                 | 4900 Other Expenses                      | 3,495                         | 3,495                        | 3,495               | -                  | -              |
| <u>355,947</u>      | <u>733,883</u>      | <u>754,413</u>      | Subtotal - Other                         | <u>1,024,693</u>              | <u>929,735</u>               | <u>815,421</u>      | <u>(114,314)</u>   | (12)           |
| <u>34,759</u>       | <u>793</u>          | <u>-</u>            | 5100 Equipment                           | <u>-</u>                      | <u>-</u>                     | <u>-</u>            | <u>-</u>           | -              |
| <u>\$ 1,242,142</u> | <u>\$ 1,366,179</u> | <u>\$ 1,364,700</u> | Location Totals                          | <u>\$ 1,583,009</u>           | <u>\$ 1,465,120</u>          | <u>\$ 1,431,948</u> | <u>\$ (33,172)</u> | (2)            |

**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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual  | 2017-18<br>Actual  | Account Description       | 2018-19<br>Budget  | Current<br>2018-19<br>Budget | 2019-20<br>Budget  |
|---|--------------------|--------------------|---------------------------|--------------------|------------------------------|--------------------|
| <b>FTE's Included In Current Budget</b> |                    |                    |                           |                    |                              |                    |
| 1.00                                    | 0.75               | 0.75               | Director                  | 0.75               | 0.75                         | 0.75               |
| 0.56                                    | -                  | -                  | Coordinator               | -                  | -                            | -                  |
| 3.50                                    | 3.50               | 2.70               | Teacher (Includes Quest)  | 3.50               | 3.50                         | 3.50               |
| 0.50                                    | 0.50               | 1.00               | Specialist*               | 0.50               | 0.50                         | 0.50               |
| -                                       | -                  | -                  | Special Ed Teacher**      | -                  | -                            | -                  |
| <u>5.56</u>                             | <u>4.75</u>        | <u>4.45</u>        | Certificated Subtotal     | <u>4.75</u>        | <u>4.75</u>                  | <u>4.75</u>        |
| -                                       | -                  | -                  | Nurse ***                 | -                  | -                            | -                  |
| <u>2.00</u>                             | <u>0.50</u>        | <u>0.50</u>        | Support                   | <u>0.50</u>        | <u>0.50</u>                  | <u>0.50</u>        |
| <u>2.00</u>                             | <u>0.50</u>        | <u>0.50</u>        | Non-Certificated Subtotal | <u>0.50</u>        | <u>0.50</u>                  | <u>0.50</u>        |
| <u><u>7.56</u></u>                      | <u><u>5.25</u></u> | <u><u>4.95</u></u> | Total                     | <u><u>5.25</u></u> | <u><u>5.25</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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change            | % Of<br>Change |
|---------------------|---------------------|-------------------|--|-------------------------------|------------------------------|-------------------|-------------------|----------------|
| \$ 800,482          | \$ 767,552          | \$ 289,564        | 3100 Certificated Salaries               | \$ 262,804                    | \$ 305,815                   | \$ 314,654        | 8,839             | 3              |
| 95,736              | 96,730              | 75,579            | 3200 Non-Certificated Salaries           | 67,670                        | 83,805                       | 87,145            | 3,340             | 4              |
| 344,659             | 365,021             | 153,886           | 3500 Employee Benefits                   | 157,520                       | 160,342                      | 195,177           | 34,835            | 22             |
| <u>1,240,877</u>    | <u>1,229,303</u>    | <u>519,029</u>    | Subtotal - Personnel Services            | <u>487,994</u>                | <u>549,962</u>               | <u>596,976</u>    | <u>47,014</u>     | 9              |
| 9,799               | 11,680              | 12,651            | 4100 Professional and Technical Services | -                             | -                            | -                 | -                 | -              |
| 38,955              | 30,070              | 19,441            | 4200 Staff Travel                        | 16,425                        | 18,550                       | 37,980            | 19,430            | 100            |
| 12,561              | 892                 | 2,142             | 4250 Student Travel                      | 2,500                         | 3,229                        | 2,500             | (729)             | (23)           |
| 3,883               | 4,670               | 3,403             | 4300 Utility Services                    | 3,150                         | 3,951                        | 2,800             | (1,151)           | (29)           |
| 95,222              | 20,918              | 9,841             | 4400 Other Purchased Services            | 60,450                        | 33,796                       | 32,350            | (1,446)           | 100            |
| 90,494              | 65,617              | 46,451            | 4500 Supplies, Materials, and Media      | 91,493                        | 70,245                       | 118,735           | 48,490            | 69             |
| 100                 | 100                 | 2,673             | 4900 Other Expenses                      | 3,000                         | 3,061                        | 3,000             | (61)              | (2)            |
| <u>251,014</u>      | <u>133,947</u>      | <u>96,602</u>     | Subtotal - Other                         | <u>177,018</u>                | <u>132,832</u>               | <u>197,365</u>    | <u>64,533</u>     | 49             |
| <u>56,484</u>       | <u>32,368</u>       | <u>8,180</u>      | 5100 Equipment                           | <u>12,500</u>                 | <u>4,399</u>                 | <u>11,000</u>     | <u>6,601</u>      | 100            |
| <u>\$ 1,548,375</u> | <u>\$ 1,395,618</u> | <u>\$ 623,811</u> | Location Totals                          | <u>\$ 677,512</u>             | <u>\$ 687,193</u>            | <u>\$ 805,341</u> | <u>\$ 118,148</u> | 17             |

**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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 1.00                                    | 1.00              | 1.00              | Director                  | 1.00              | 1.00                         | 1.00              |
| 8.10                                    | 7.50              | 1.90              | Teacher (Includes Quest)  | 1.70              | 1.50                         | 1.50              |
| 0.75                                    | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| <u>9.85</u>                             | <u>8.50</u>       | <u>2.90</u>       | Certificated Subtotal     | <u>2.70</u>       | <u>2.50</u>                  | <u>2.50</u>       |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| <u>2.13</u>                             | <u>2.69</u>       | <u>1.77</u>       | Support                   | <u>1.77</u>       | <u>2.27</u>                  | <u>2.27</u>       |
| <u>2.13</u>                             | <u>2.69</u>       | <u>1.77</u>       | Non-Certificated Subtotal | <u>1.77</u>       | <u>2.27</u>                  | <u>2.27</u>       |
| <u>11.98</u>                            | <u>11.19</u>      | <u>4.67</u>       | Total                     | <u>4.47</u>       | <u>4.77</u>                  | <u>4.77</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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change              | % Of<br>Change |
|---------------------|---------------------|-------------------|--|-------------------------------|------------------------------|-------------------|---------------------|----------------|
| \$ 256,998          | \$ 222,690          | \$ 228,710        | 3100 Certificated Salaries               | \$ 205,391                    | \$ 226,033                   | \$ 110,417        | (115,616)           | (51)           |
| 405,427             | 354,927             | 108,817           | 3200 Non-Certificated Salaries           | 425,140                       | 131,887                      | 123,712           | (8,175)             | (6)            |
| 424,279             | 356,862             | 136,187           | 3500 Employee Benefits                   | 237,151                       | 152,948                      | 124,933           | (28,015)            | (18)           |
| <u>1,086,704</u>    | <u>934,479</u>      | <u>473,714</u>    | Subtotal - Personnel Services            | <u>867,682</u>                | <u>510,868</u>               | <u>359,062</u>    | <u>(151,806)</u>    | (30)           |
| -                   | 13,600              | 2,000             | 4100 Professional and Technical Services | 15,000                        | 15,000                       | 15,000            | -                   | -              |
| 36,347              | 24,560              | 27,109            | 4200 Staff Travel                        | 43,380                        | 43,380                       | 18,000            | (25,380)            | (59)           |
| -                   | -                   | -                 | 4250 Student Travel                      | -                             | 394                          | -                 | (394)               | (100)          |
| 8,744               | 7,179               | 6,949             | 4300 Utility Services                    | 6,500                         | 6,470                        | 6,500             | 30                  | 0              |
| 37,390              | 36,574              | 31,324            | 4400 Other Purchased Services            | 52,250                        | 52,588                       | 52,250            | (338)               | (1)            |
| 184,568             | 93,180              | 103,242           | 4500 Supplies, Materials, and Media      | 112,378                       | 110,930                      | 111,500           | 570                 | 1              |
| 78                  | -                   | 39                | 4900 Other Expenses                      | 3,500                         | 3,500                        | 3,500             | -                   | -              |
| <u>267,127</u>      | <u>175,093</u>      | <u>170,663</u>    | Subtotal - Other                         | <u>233,008</u>                | <u>232,262</u>               | <u>206,750</u>    | <u>(25,512)</u>     | (11)           |
| 8,640               | 920                 | 4,110             | 5100 Equipment                           | 3,000                         | 3,000                        | 2,000             | (1,000)             | (33)           |
| <u>\$ 1,362,471</u> | <u>\$ 1,110,492</u> | <u>\$ 648,487</u> | Location Totals                          | <u>\$ 1,103,690</u>           | <u>\$ 746,130</u>            | <u>\$ 567,812</u> | <u>\$ (178,318)</u> | (24)           |

**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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 1.00                                    | 1.00              | 1.00              | Director                  | 1.00              | 1.00                         | 1.00              |
| 1.00                                    | -                 | -                 | Teacher (Includes Quest)  | -                 | -                            | -                 |
| 0.50                                    | 0.80              | 0.80              | Specialist*               | 0.80              | 0.80                         | 0.80              |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| <u>2.50</u>                             | <u>1.80</u>       | <u>1.80</u>       | Certificated Subtotal     | <u>1.80</u>       | <u>1.80</u>                  | <u>1.80</u>       |
| 9.21                                    | 9.96              | -                 | Aide                      | -                 | -                            | -                 |
| <u>2.50</u>                             | <u>2.00</u>       | <u>1.80</u>       | Support                   | <u>1.80</u>       | <u>2.30</u>                  | <u>2.30</u>       |
| <u>11.71</u>                            | <u>11.96</u>      | <u>1.80</u>       | Non-Certificated Subtotal | <u>1.80</u>       | <u>2.30</u>                  | <u>2.30</u>       |
| <u>14.21</u>                            | <u>13.76</u>      | <u>3.60</u>       | Total                     | <u>3.60</u>       | <u>4.10</u>                  | <u>4.10</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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change         | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|----------------|----------------|
| \$ 210            | \$ 70             | \$ -              | 3100 Certificated Salaries               | \$ -                          | \$ -                         | \$ -              | -              | -              |
| 98,580            | 101,656           | 120,298           | 3200 Non-Certificated Salaries           | 162,705                       | 178,954                      | 219,706           | 40,752         | 23             |
| 70,958            | 72,175            | 76,062            | 3500 Employee Benefits                   | 140,744                       | 152,872                      | 108,637           | (44,235)       | (29)           |
| <u>169,748</u>    | <u>173,901</u>    | <u>196,360</u>    | Subtotal - Personnel Services            | <u>303,449</u>                | <u>331,826</u>               | <u>328,343</u>    | <u>(3,483)</u> | (1)            |
| -                 | -                 | -                 | 4100 Professional and Technical Services | -                             | -                            | -                 | -              | -              |
| 30,507            | 28,110            | 33,212            | 4200 Staff Travel                        | 32,400                        | 27,213                       | 36,100            | 8,887          | 33             |
| 122               | 142               | 223               | 4300 Utility Services                    | 750                           | 249                          | 750               | 501            | 201            |
| 581               | 834               | 696               | 4400 Other Purchased Services            | 2,200                         | 1,350                        | 2,200             | 850            | 63             |
| 17,132            | 23,169            | 16,307            | 4500 Supplies, Materials, and Media      | 24,000                        | 23,960                       | 24,000            | 40             | 0              |
| 1,061             | 5,486             | 571               | 4900 Other Expenses                      | 6,500                         | 5,383                        | 6,500             | 1,117          | 21             |
| <u>49,403</u>     | <u>57,741</u>     | <u>51,009</u>     | Subtotal - Other                         | <u>65,850</u>                 | <u>58,155</u>                | <u>69,550</u>     | <u>11,395</u>  | 20             |
| <u>7,700</u>      | <u>1,301</u>      | <u>-</u>          | 5100 Equipment                           | <u>-</u>                      | <u>7,195</u>                 | <u>-</u>          | <u>(7,195)</u> | (100)          |
| <u>\$ 226,851</u> | <u>\$ 232,943</u> | <u>\$ 247,369</u> | Function Totals                          | <u>\$ 369,299</u>             | <u>\$ 397,176</u>            | <u>\$ 397,893</u> | <u>\$ 717</u>  | 0              |

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  
2019 - 2020 Budget**

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

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| -                                       | -                 | -                 | Certificated Subtotal     | -                 | -                            | -                 |
| 2.58                                    | 2.54              | 2.90              | Nurse***                  | 3.08              | 3.44                         | 3.52              |
| 0.88                                    | 0.88              | 1.00              | Support                   | 1.00              | 1.00                         | 1.00              |
| 3.46                                    | 3.42              | 3.90              | Non-Certificated Subtotal | 4.08              | 4.44                         | 4.52              |
| 3.46                                    | 3.42              | 3.90              | Total                     | 4.08              | 4.44                         | 4.52              |

\* "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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: 88 Community Education

Date: 07/01/19

| 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Actual | Account Description                      | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change     | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|------------|----------------|
| \$ -              | \$ -              | \$ -              | 3100 Certificated Salaries               | \$ -                          | \$ -                         | \$ -              | -          | -              |
| -                 | -                 | -                 | 3200 Non-Certificated Salaries           | -                             | -                            | 107,279           | 107,279    | -              |
| -                 | -                 | -                 | 3500 Employee Benefits                   | -                             | -                            | 56,675            | 56,675     | -              |
| -                 | -                 | -                 | Subtotal - Personnel Services            | -                             | -                            | 163,954           | 163,954    | -              |
| -                 | -                 | -                 | 4100 Professional and Technical Services | -                             | -                            | -                 | -          | -              |
| -                 | -                 | -                 | 4200 Staff Travel                        | -                             | -                            | 8,000             | 8,000      | -              |
| -                 | -                 | -                 | 4300 Utility Services                    | -                             | -                            | -                 | -          | -              |
| -                 | -                 | -                 | 4400 Other Purchased Services            | -                             | -                            | 1,000             | 1,000      | -              |
| -                 | -                 | -                 | 4500 Supplies, Materials, and Media      | -                             | -                            | 10,000            | 10,000     | -              |
| -                 | -                 | -                 | 4900 Other Expenses                      | -                             | -                            | 3,500             | 3,500      | -              |
| -                 | -                 | -                 | Subtotal - Other                         | -                             | -                            | 22,500            | 22,500     | -              |
| -                 | -                 | -                 | 5100 Equipment                           | -                             | -                            | -                 | -          | -              |
| \$ -              | \$ -              | \$ -              | Function Totals                          | \$ -                          | \$ -                         | \$ 186,454        | \$ 186,454 | -              |

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  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: 88 Community Education

Date: 07/01/19

| 2015-16<br>Actual                              | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|--|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b><u>FTE's Included In Current Budget</u></b> |                   |                   |                           |                   |                              |                   |
| -  | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -  | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| -  | -                 | -                 | Certificated Subtotal     | -                 | -                            | -                 |
| -  | -                 | -                 | Nurse***<br>Support       | -                 | -                            | -                 |
| -  | -                 | -                 | Non-Certificated Subtotal | -                 | -                            | -                 |
| -  | -                 | -                 | Total                     | -                 | -                            | -                 |

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 07/01/19

| 2015-16<br>Actual     | 2016-17<br>Actual     | 2017-18<br>Actual     | Account Description                 | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget     | Change              | % Of<br>Change |
|-----------------------|-----------------------|-----------------------|-------------------------------------|-------------------------------|------------------------------|-----------------------|---------------------|----------------|
| \$ -                  | \$ -                  | \$ -                  | 3100 Certificated Salaries          | \$ 292,850                    | \$ -                         | \$ 193,164            | \$ 193,164          | 100            |
| -                     | -                     | -                     | 3200 Non-Certificated Salaries      | -                             | -                            | -                     | -                   | -              |
| -                     | -                     | -                     | 3500 Employee Benefits              | 155,960                       | -                            | 124,456               | 124,456             | 100            |
| -                     | -                     | -                     | Subtotal - Personnel Services       | 448,810                       | -                            | 317,620               | 317,620             | 100            |
| -                     | -                     | -                     | 4350 Energy                         | -                             | -                            | -                     | -                   | -              |
| -                     | -                     | -                     | 4400 Other Purchased Services       | -                             | -                            | -                     | -                   | -              |
| -                     | -                     | -                     | 4500 Supplies, Materials, and Media | -                             | -                            | -                     | -                   | -              |
| -                     | -                     | -                     | 4900 Other Expenses                 | -                             | -                            | -                     | -                   | -              |
| -                     | -                     | -                     | Subtotal - Other                    | -                             | -                            | -                     | -                   | -              |
| -                     | -                     | -                     | 5100 Equipment                      | -                             | -                            | -                     | -                   | -              |
| <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           | Location Totals                     | <u>\$ 448,810</u>             | <u>\$ -</u>                  | <u>\$ 317,620</u>     | <u>\$ 317,620</u>   | 100            |
| <u>\$ 142,197,864</u> | <u>\$ 141,065,303</u> | <u>\$ 139,502,630</u> | Fund Totals                         | <u>\$ 142,975,710</u>         | <u>\$ 143,306,553</u>        | <u>\$ 145,362,469</u> | <u>\$ 2,055,916</u> | 1              |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 07/01/19

| 2015-16<br>Actual                       | 2016-17<br>Actual | 2017-18<br>Actual | Account Description       | 2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | Administrator             | -                 | -                            | -                 |
| 7.40                                    | 7.00              | 1.50              | Teacher (Includes Quest)  | 5.00              | 4.50                         | 5.00              |
| -                                       | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| <u>7.40</u>                             | <u>7.00</u>       | <u>1.50</u>       | Certificated Subtotal     | <u>5.00</u>       | <u>4.50</u>                  | <u>5.00</u>       |
| -                                       | -                 | -                 | Special Ed Aide           | -                 | -                            | -                 |
| -                                       | -                 | -                 | Aide                      | -                 | -                            | -                 |
| -                                       | -                 | -                 | Nurse***                  | -                 | -                            | -                 |
| -                                       | -                 | -                 | Support                   | -                 | -                            | -                 |
| -                                       | -                 | -                 | Custodian                 | -                 | -                            | -                 |
| <u>-</u>                                | <u>-</u>          | <u>-</u>          | Non-Certificated Subtotal | <u>-</u>          | <u>-</u>                     | <u>-</u>          |
| <u>7.40</u>                             | <u>7.00</u>       | <u>1.50</u>       | Total                     | <u>5.00</u>       | <u>4.50</u>                  | <u>5.00</u>       |

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

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

\*\*\* Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses

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# **SPECIAL REVENUE FUNDS**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2019-2020  
With Comparative Totals for Prior Years**

|   | Broadband<br>Assistance | Building<br>Trades | Carl<br>Perkins | Community<br>Theater |
|---|-------------------------|--------------------|-----------------|----------------------|
| <b>Revenues:</b>  |                         |                    |                 |                      |
| State   | \$ 6,116                | \$ -               | \$ -            | \$ -                 |
| Federal - Direct  | -                       | -                  | -               | -                    |
| Federal - Through the State   | -                       | -                  | 229,821         | -                    |
| Food sales  | -                       | -                  | -               | -                    |
| Corporate Grants and User fees  | -                       | -                  | -               | 35,000               |
| Other revenues  | -                       | -                  | -               | -                    |
| <b>Total Revenues</b>   | <b>6,116</b>            | <b>-</b>           | <b>229,821</b>  | <b>35,000</b>        |
| <b>Other financing sources:</b>   |                         |                    |                 |                      |
| Operating transfers in  | -                       | -                  | -               | -                    |
| <b>Total Revenues and<br/>Other Financing Sources</b>   | <b>6,116</b>            | <b>-</b>           | <b>229,821</b>  | <b>35,000</b>        |
| <b>Expenditures:</b>  |                         |                    |                 |                      |
| <b>Current:</b>   |                         |                    |                 |                      |
| Instruction   | -                       | -                  | 221,618         | -                    |
| Special Education - Instruction   | -                       | -                  | -               | -                    |
| Support Services - Student  | -                       | -                  | -               | -                    |
| Support Services - Instruction  | -                       | -                  | -               | -                    |
| School Administration   | -                       | -                  | -               | -                    |
| School Administration Support Services  | 6,116                   | -                  | -               | -                    |
| District Administration Support Services  | -                       | -                  | 8,203           | -                    |
| Student Activities  | -                       | -                  | -               | -                    |
| Community services  | -                       | -                  | -               | 35,000               |
| Operations and Maintenance of Plant   | -                       | -                  | -               | -                    |
| Student Transportation  | -                       | -                  | -               | -                    |
| Food service  | -                       | -                  | -               | -                    |
| <b>Total Expenditures</b>   | <b>6,116</b>            | <b>-</b>           | <b>229,821</b>  | <b>35,000</b>        |
| <b>Other Financing Uses:</b>  |                         |                    |                 |                      |
| Operating transfers out   | -                       | -                  | -               | -                    |
| <b>Total Expenditures and<br/>Other Financing Uses</b>  | <b>6,116</b>            | <b>-</b>           | <b>229,821</b>  | <b>35,000</b>        |
| <b>Excess (Deficiency) of Revenues and<br/>Other Financing Sources Over<br/>Expenditures and Other Financing Uses</b> | <b>-</b>                | <b>-</b>           | <b>-</b>        | <b>-</b>             |
| <b>Fund Balances, Beginning of Year</b>   | <b>-</b>                | <b>15,642</b>      | <b>-</b>        | <b>93,685</b>        |
| <b>Fund Balances, End of Year</b>   | <b>\$ -</b>             | <b>\$ 15,642</b>   | <b>\$ -</b>     | <b>\$ 93,685</b>     |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2019-2020  
With Comparative Totals for Prior Years**

|  | Corporate<br>Grants | Equipment<br>Replacement | Food<br>Service   | Food<br>Service - FFVP |
|--|---------------------|--------------------------|-------------------|------------------------|
| Revenues:  |                     |                          |                   |                        |
| State  | \$ -                | \$ -                     | \$ -              | \$ -                   |
| Federal - Direct   | -                   | -                        | -                 | -                      |
| Federal - Through the State  | -                   | -                        | 2,479,904         | 23,818                 |
| Food sales   | -                   | -                        | 675,000           | -                      |
| Corporate Grants and User fees   | 99,418              | -                        | -                 | -                      |
| Other revenues   | -                   | 75,000                   | -                 | -                      |
| <b>Total Revenues</b>  | <b>99,418</b>       | <b>75,000</b>            | <b>3,154,904</b>  | <b>23,818</b>          |
| Other financing sources:   |                     |                          |                   |                        |
| Operating transfers in   | -                   | -                        | 864,420           | -                      |
| <b>Total Revenues and<br/>Other Financing Sources</b>  | <b>99,418</b>       | <b>75,000</b>            | <b>4,019,324</b>  | <b>23,818</b>          |
| Expenditures:  |                     |                          |                   |                        |
| Current:   |                     |                          |                   |                        |
| Instruction  | 96,918              | 150,000                  | -                 | -                      |
| Special Education - Instruction  | -                   | -                        | -                 | -                      |
| Support Services - Student   | -                   | -                        | -                 | -                      |
| Support Services - Instruction   | 1,000               | -                        | -                 | -                      |
| School Administration  | -                   | -                        | -                 | -                      |
| School Administration Support Services   | -                   | -                        | -                 | -                      |
| District Administration Support Services   | -                   | -                        | -                 | -                      |
| Student Activities   | 1,500               | -                        | -                 | -                      |
| Community services   | -                   | -                        | -                 | -                      |
| Operations and Maintenance of Plant  | -                   | -                        | -                 | -                      |
| Student Transportation   | -                   | -                        | -                 | -                      |
| Food service   | -                   | -                        | 4,019,324         | 23,818                 |
| <b>Total Expenditures</b>  | <b>99,418</b>       | <b>150,000</b>           | <b>4,019,324</b>  | <b>23,818</b>          |
| Other Financing Uses:  |                     |                          |                   |                        |
| Operating transfers out  | -                   | -                        | -                 | -                      |
| <b>Total Expenditures and<br/>Other Financing Uses</b>   | <b>99,418</b>       | <b>150,000</b>           | <b>4,019,324</b>  | <b>23,818</b>          |
| Excess (Deficiency) of Revenues and<br>Other Financing Sources Over<br>Expenditures and Other Financing Uses | -                   | (75,000)                 | -                 | -                      |
| Fund Balances, Beginning of Year   | -                   | 75,000                   | 782,174           | -                      |
|  | <u>\$ -</u>         | <u>\$ -</u>              | <u>\$ 782,174</u> | <u>\$ -</u>            |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2019-2020  
With Comparative Totals for Prior Years**

|  | Governor's<br>Alternative | McKinney-Vento<br>Homeless | Migrant<br>Education | NCLB             |
|--|---------------------------|----------------------------|----------------------|------------------|
| Revenues:  |                           |                            |                      |                  |
| State  | \$ 46,000                 | \$ -                       | \$ -                 | \$ -             |
| Federal - Direct   | -                         | -                          | -                    | -                |
| Federal - Through the State  | -                         | 20,000                     | 20,000               | 5,799,310        |
| Food sales   | -                         | -                          | -                    | -                |
| Corporate Grants and User fees   | -                         | -                          | -                    | -                |
| Other revenues   | -                         | -                          | -                    | -                |
| <b>Total Revenues</b>  | <b>46,000</b>             | <b>20,000</b>              | <b>20,000</b>        | <b>5,799,310</b> |
| Other financing sources:   |                           |                            |                      |                  |
| Operating transfers in   | -                         | -                          | -                    | -                |
| <b>Total Revenues and<br/>Other Financing Sources</b>  | <b>46,000</b>             | <b>20,000</b>              | <b>20,000</b>        | <b>5,799,310</b> |
| Expenditures:  |                           |                            |                      |                  |
| Current:   |                           |                            |                      |                  |
| Instruction  | 44,032                    | 20,000                     | 20,000               | 5,602,218        |
| Special Education - Instruction  | -                         | -                          | -                    | -                |
| Support Services - Student   | -                         | -                          | -                    | -                |
| Support Services - Instruction   | -                         | -                          | -                    | -                |
| School Administration  | -                         | -                          | -                    | -                |
| School Administration Support Services   | -                         | -                          | -                    | -                |
| District Administration Support Services   | 1,968                     | -                          | -                    | 197,092          |
| Student Activities   | -                         | -                          | -                    | -                |
| Community services   | -                         | -                          | -                    | -                |
| Operations and Maintenance of Plant  | -                         | -                          | -                    | -                |
| Student Transportation   | -                         | -                          | -                    | -                |
| Food service   | -                         | -                          | -                    | -                |
| <b>Total Expenditures</b>  | <b>46,000</b>             | <b>20,000</b>              | <b>20,000</b>        | <b>5,799,310</b> |
| Other Financing Uses:  |                           |                            |                      |                  |
| Operating transfers out  | -                         | -                          | -                    | -                |
| <b>Total Expenditures and<br/>Other Financing Uses</b>   | <b>46,000</b>             | <b>20,000</b>              | <b>20,000</b>        | <b>5,799,310</b> |
| Excess (Deficiency) of Revenues and<br>Other Financing Sources Over<br>Expenditures and Other Financing Uses | -                         | -                          | -                    | -                |
| Fund Balances, Beginning of Year   | -                         | -                          | -                    | -                |
|  | <b>\$ -</b>               | <b>\$ -</b>                | <b>\$ -</b>          | <b>\$ -</b>      |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2019-2020  
With Comparative Totals for Prior Years**

|  | Staff<br>Development | Student<br>Transportation | SAAP          | Title I-D<br>Delinquent |
|--|----------------------|---------------------------|---------------|-------------------------|
| Revenues:  |                      |                           |               |                         |
| State  | \$ -                 | \$ 8,015,208              | \$ 27,500     | \$ -                    |
| Federal - Direct   | -                    | -                         | -             | -                       |
| Federal - Through the State  | 7,200                | -                         | -             | 22,580                  |
| Food sales   | -                    | -                         | -             | -                       |
| Corporate Grants and User fees   | -                    | -                         | -             | -                       |
| Other revenues   | -                    | -                         | -             | -                       |
| <b>Total Revenues</b>  | <b>7,200</b>         | <b>8,015,208</b>          | <b>27,500</b> | <b>22,580</b>           |
| Other financing sources:   |                      |                           |               |                         |
| Operating transfers in   | -                    | -                         | -             | -                       |
| <b>Total Revenues and<br/>Other Financing Sources</b>  | <b>7,200</b>         | <b>8,015,208</b>          | <b>27,500</b> | <b>22,580</b>           |
| Expenditures:  |                      |                           |               |                         |
| Current:   |                      |                           |               |                         |
| Instruction  | 7,200                | -                         | -             | 21,684                  |
| Special Education - Instruction  | -                    | -                         | -             | -                       |
| Support Services - Student   | -                    | -                         | -             | -                       |
| Support Services - Instruction   | -                    | -                         | 26,323        | -                       |
| School Administration  | -                    | -                         | -             | -                       |
| School Administration Support Services   | -                    | -                         | -             | -                       |
| District Administration Support Services   | -                    | -                         | 1,177         | 896                     |
| Student Activities   | -                    | -                         | -             | -                       |
| Community services   | -                    | -                         | -             | -                       |
| Operations and Maintenance of Plant  | -                    | -                         | -             | -                       |
| Student Transportation   | -                    | 8,015,208                 | -             | -                       |
| Food service   | -                    | -                         | -             | -                       |
| <b>Total Expenditures</b>  | <b>7,200</b>         | <b>8,015,208</b>          | <b>27,500</b> | <b>22,580</b>           |
| Other Financing Uses:  |                      |                           |               |                         |
| Operating transfers out  | -                    | -                         | -             | -                       |
| <b>Total Expenditures and<br/>Other Financing Uses</b>   | <b>7,200</b>         | <b>8,015,208</b>          | <b>27,500</b> | <b>22,580</b>           |
| Excess (Deficiency) of Revenues and<br>Other Financing Sources Over<br>Expenditures and Other Financing Uses | -                    | -                         | -             | -                       |
| Fund Balances, Beginning of Year   | -                    | 1,777,226                 | -             | -                       |
|  | <b>\$ -</b>          | <b>\$ 1,777,226</b>       | <b>\$ -</b>   | <b>\$ -</b>             |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2019-2020  
With Comparative Totals for Prior Years**

|  | Title VI-B       | Title VI<br>Indian Education | Upward<br>Bount | Youth In<br>Dentention |
|--|------------------|------------------------------|-----------------|------------------------|
| Revenues:  |                  |                              |                 |                        |
| State  | \$ -             | \$ -                         | \$ -            | \$ 110,150             |
| Federal - Direct   | -                | -                            | 30,000          | -                      |
| Federal - Through the State  | 3,129,362        | 443,913                      | -               | -                      |
| Food sales   | -                | -                            | -               | -                      |
| Corporate Grants and User fees   | -                | -                            | -               | -                      |
| Other revenues   | -                | -                            | -               | -                      |
| <b>Total Revenues</b>  | <b>3,129,362</b> | <b>443,913</b>               | <b>30,000</b>   | <b>110,150</b>         |
| Other financing sources:   |                  |                              |                 |                        |
| Operating transfers in   | -                | -                            | -               | -                      |
| <b>Total Revenues and<br/>Other Financing Sources</b>  | <b>3,129,362</b> | <b>443,913</b>               | <b>30,000</b>   | <b>110,150</b>         |
| Expenditures:  |                  |                              |                 |                        |
| Current:   |                  |                              |                 |                        |
| Instruction  | -                | 424,070                      | 30,000          | 105,437                |
| Special Education - Instruction  | 2,995,465        | -                            | -               | -                      |
| Support Services - Student   | -                | -                            | -               | -                      |
| Support Services - Instruction   | -                | -                            | -               | -                      |
| School Administration  | -                | -                            | -               | -                      |
| School Administration Support Services   | -                | -                            | -               | -                      |
| District Administration Support Services   | 133,897          | 19,843                       | -               | 4,713                  |
| Student Activities   | -                | -                            | -               | -                      |
| Community services   | -                | -                            | -               | -                      |
| Operations and Maintenance of Plant  | -                | -                            | -               | -                      |
| Student Transportation   | -                | -                            | -               | -                      |
| Food service   | -                | -                            | -               | -                      |
| <b>Total Expenditures</b>  | <b>3,129,362</b> | <b>443,913</b>               | <b>30,000</b>   | <b>110,150</b>         |
| Other Financing Uses:  |                  |                              |                 |                        |
| Operating transfers out  | -                | -                            | -               | -                      |
| <b>Total Expenditures and<br/>Other Financing Uses</b>   | <b>3,129,362</b> | <b>443,913</b>               | <b>30,000</b>   | <b>110,150</b>         |
| Excess (Deficiency) of Revenues and<br>Other Financing Sources Over<br>Expenditures and Other Financing Uses | -                | -                            | -               | -                      |
| Fund Balances, Beginning of Year   | -                | -                            | -               | -                      |
|  | <u>\$ -</u>      | <u>\$ -</u>                  | <u>\$ -</u>     | <u>\$ -</u>            |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2019-2020  
With Comparative Totals for Prior Years**

|   | Totals              |                           |                     |                     |                     |
|---|---------------------|---------------------------|---------------------|---------------------|---------------------|
|   | Budgeted<br>2019-20 | Current Budget<br>2018-19 | Actual<br>2017-18   | Actual<br>2016-17   | Actual<br>2015-16   |
| <b>Revenues:</b>  |                     |                           |                     |                     |                     |
| State   | \$ 8,198,858        | \$ 8,354,889              | \$ 8,571,959        | \$ 7,939,266        | \$ 8,906,803        |
| Federal - Direct  | 30,000              | 444,849                   | 532,371             | 595,801             | 723,255             |
| Federal - Through the State   | 12,175,908          | 11,696,638                | 8,737,145           | 8,618,762           | 8,535,139           |
| Food sales  | 675,000             | 635,000                   | 659,306             | 609,409             | 648,542             |
| Corporate Grants and User fees  | 134,418             | 266,873                   | 325,484             | 154,144             | 101,594             |
| Other revenues  | 75,000              | 86,003                    | 64,328              | 27,458              | 302,734             |
| <b>Total Revenues</b>   | <b>21,289,184</b>   | <b>21,484,252</b>         | <b>18,890,593</b>   | <b>17,944,840</b>   | <b>19,218,067</b>   |
| <b>Other financing sources:</b>   |                     |                           |                     |                     |                     |
| Operating transfers in  | 864,420             | 950,000                   | 850,000             | 1,755,072           | 1,200,000           |
| <b>Total Revenues and<br/>Other Financing Sources</b>   | <b>22,153,604</b>   | <b>22,434,252</b>         | <b>19,740,593</b>   | <b>19,699,912</b>   | <b>20,418,067</b>   |
| <b>Expenditures:</b>  |                     |                           |                     |                     |                     |
| <b>Current:</b>   |                     |                           |                     |                     |                     |
| Instruction   | 6,743,177           | 9,216,370                 | 4,836,091           | 4,333,374           | 4,683,873           |
| Special Education - Instruction   | 2,995,465           | 3,326,991                 | 1,990,523           | 2,606,072           | 2,266,966           |
| Support Services - Student  | -                   | 222,528                   | 212,857             | 203,721             | 236,228             |
| Support Services - Instruction  | 27,323              | 191,260                   | 69,991              | 51,949              | 45,356              |
| School Administration   | -                   | -                         | 9,724               | 7,532               | 1,589               |
| School Administration Support Services  | -                   | 8,868                     | 10,483              | 24,521              | 23,421              |
| District Administration Support Services  | 367,789             | 356,146                   | 275,921             | 230,901             | 222,977             |
| Student Activities  | 1,500               | 24,901                    | 63,783              | 112,224             | 49,876              |
| Community services  | 35,000              | 44,500                    | 9,642               | 21,330              | 39,961              |
| Operations and Maintenance of Plant   | -                   | 61,505                    | 112,083             | 287,689             | 484,930             |
| Student Transportation  | 8,015,208           | 7,687,626                 | 7,747,867           | 8,182,675           | 7,994,914           |
| Food service  | 4,043,142           | 4,393,418                 | 3,936,325           | 4,017,147           | 4,226,122           |
| <b>Total Expenditures</b>   | <b>22,228,604</b>   | <b>25,534,113</b>         | <b>19,275,290</b>   | <b>20,079,135</b>   | <b>20,276,213</b>   |
| <b>Other Financing Uses:</b>  |                     |                           |                     |                     |                     |
| Operating transfers out   | -                   | -                         | -                   | -                   | -                   |
| <b>Total Expenditures and<br/>Other Financing Uses</b>  | <b>22,228,604</b>   | <b>25,534,113</b>         | <b>19,275,290</b>   | <b>20,079,135</b>   | <b>20,276,213</b>   |
| <b>Excess (Deficiency) of Revenues and<br/>Other Financing Sources Over<br/>Expenditures and Other Financing Uses</b> | <b>(75,000)</b>     | <b>(3,099,861)</b>        | <b>465,303</b>      | <b>(379,223)</b>    | <b>141,854</b>      |
| <b>Fund Balances, Beginning of Year</b>   | <b>2,743,728</b>    | <b>5,843,589</b>          | <b>5,378,286</b>    | <b>5,757,509</b>    | <b>5,615,655</b>    |
| <b>Fund Balances, End of Year</b>   | <b>\$ 2,668,728</b> | <b>\$ 2,743,728</b>       | <b>\$ 5,843,589</b> | <b>\$ 5,378,286</b> | <b>\$ 5,757,509</b> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 382 Alaska Child Trust

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change      | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |             |                |
| \$ -               | \$ -              |                   | 0040           | Other Local Revenue                                  | \$ 10,000                     | \$ 10,000                    | \$ -              | \$ (10,000) | (100)          |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |             |                |
| -                  | -                 |                   | 3100           | Certificated Salaries                                | -                             | 478                          | -                 | (478)       | (100)          |
| -                  | -                 |                   | 3200           | Non-Certificated Salaries                            | -                             | 208                          | -                 | (208)       | (100)          |
| -                  | -                 |                   | 3500           | Employee Benefits                                    | -                             | 99                           | -                 | (99)        | (100)          |
| -                  | -                 | -                 |                | Subtotal - Personnel Services                        | -                             | 785                          | -                 | (785)       | (100)          |
| -                  | -                 | -                 | 4100           | Professional and Technical Services                  | -                             | 8,212                        | -                 | (8,212)     | (100)          |
| -                  | -                 | -                 | 4200           | Staff Travel   | -                             | 348                          | -                 | (348)       | (100)          |
| -                  | -                 | -                 | 4250           | Student Travel                                       | -                             | 182                          | -                 | (182)       | (100)          |
| -                  | -                 | -                 | 4500           | Supplies, Materials, and Media                       | 10,000                        | 473                          | -                 | (473)       | (100)          |
| -                  | -                 | -                 |                | Subtotal - Other                                     | 10,000                        | 9,215                        | -                 | (9,215)     | (100)          |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -           | -              |
| -                  | -                 | -                 |                | Fund Total   | 10,000                        | 10,000                       | -                 | (10,000)    | (100)          |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -           |                |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      |                               | -                            | -                 | -           |                |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -        |                |

The Alaska Works grant supports after school opportunities for students in the areas of construction and welding through out the district. Students may earn high school credit in career and technical education courses that may not be offered at their school during regular hours.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 236 Alaska Mental Health Trust

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ -               | \$ -              | \$ 7,763          | 0040           | State  | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| -                  | -                 | -                 | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 7,763             | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 7,763             |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

The Alaska Works grant supports after school opportunities for students in the areas of construction and welding through out the district. Students may earn high school credit in career and technical education courses that may not be offered at their school during regular hours.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 221 Alaska Works - Construction Education Foundation

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ 114,667         |                   |                   | 0040           | Other Local Revenue                                  | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| 18,500             |                   |                   | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -      | -              |
| 5,000              |                   |                   | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -      | -              |
| 2,928              |                   |                   | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -      | -              |
| 26,428             | -                 | -                 |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -      | -              |
| 16,000             |                   |                   | 4100           | Professional and Technical Services                  | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 4200           | Staff Travel   | -                             | -                            | -                 | -      | -              |
| 2,040              |                   |                   | 4400           | Other Purchased Services                             | -                             | -                            | -                 | -      | -              |
| 63,061             |                   |                   | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -      | -              |
| 4,140              |                   |                   | 4950           | Indirect Costs                                       | -                             | -                            | -                 | -      | -              |
| 85,241             | -                 | -                 |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| 2,997              |                   |                   | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| 114,666            | -                 | -                 |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

The Alaska Works grant supports after school opportunities for students in the areas of construction and welding through out the district. Students may earn high school credit in career and technical education courses that may not be offered at their school during regular hours.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 235 Artists in Schools

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change         | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|----------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |                |                |
| \$ 1,810           | \$ 1,786          | \$ 1,650          | 0040           | Other Local Revenue                                  | \$ 1,003                      | \$ 1,003                     | \$ -              | (1,003)        | (100)          |
| 500                | 500               | 750               | 0050           | State  | 335                           | 335                          | -                 | (335)          | (100)          |
| 500                | 500               | 750               | 0150           | Intergovernmental Federal                            | 335                           | 335                          | -                 | (335)          | (100)          |
| <u>2,810</u>       | <u>2,786</u>      | <u>3,150</u>      |                | Total Revenue  | <u>1,673</u>                  | <u>1,673</u>                 | <u>-</u>          | <u>(1,673)</u> | <u>(100)</u>   |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |                |                |
| 140                | -                 | -                 | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -              | -              |
| -                  | -                 | -                 | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -              | -              |
| 11                 | -                 | -                 | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -              | -              |
| <u>151</u>         | <u>-</u>          | <u>-</u>          |                | Subtotal - Personnel Services                        | <u>-</u>                      | <u>-</u>                     | <u>-</u>          | <u>-</u>       | <u>-</u>       |
| 2,000              | 2,000             | 2,799             | 4100           | Professional and Technical Services                  | 1,673                         | 1,173                        | -                 | (1,173)        | (100)          |
| 659                | 786               | 351               | 4500           | Supplies, Materials, and Media                       | -                             | 500                          | -                 | (500)          | (100)          |
| -                  | -                 | -                 | 4900           | Other Expenses                                       | -                             | -                            | -                 | -              | -              |
| <u>2,659</u>       | <u>2,786</u>      | <u>3,150</u>      |                | Subtotal - Other                                     | <u>1,673</u>                  | <u>1,673</u>                 | <u>-</u>          | <u>(1,673)</u> | <u>(100)</u>   |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -              | -              |
| <u>2,810</u>       | <u>2,786</u>      | <u>3,150</u>      |                | Fund Total   | <u>1,673</u>                  | <u>1,673</u>                 | <u>-</u>          | <u>(1,673)</u> | <u>(100)</u>   |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -              | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -              | -              |
| <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ -</u>       |                | Fund Balance, End of Year                            | <u>\$ -</u>                   | <u>\$ -</u>                  | <u>\$ -</u>       | <u>\$ -</u>    |                |

The Alaska Artists in the Schools (AIS) Grant Program is designed for schools and/or districts that wish to augment their regular Visual, Literary and Performing Arts Curriculum with visiting Teaching Artists.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 273 Alaska Association of School Boards

Date: 07/01/19

| 2015-16<br>Actual              | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>                 |                   |                   |                |  |                               |                              |                   |        |                |
| \$ -                           | \$ -              | \$ -              | 0150           | Intergovernmental - Federal                          | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Other Financing Sources</u> |                   |                   |                |  |                               |                              |                   |        |                |
| <u>Expenditure</u>             |                   |                   |                |  |                               |                              |                   |        |                |
| -                              | -                 | -                 | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -      | -              |
| -                              | -                 | -                 | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -      | -              |
| -                              | -                 | -                 | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -      | -              |
| -                              | -                 | -                 |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -      | -              |
| 2,268                          | 536               | -                 | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -      | -              |
| 2,268                          | 536               | -                 |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| 5,815                          | 1,860             | -                 | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| 8,083                          | 2,396             | -                 |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| (8,083)                        | (2,396)           | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| 10,479                         | 2,396             | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ 2,396                       | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 240 Broadband Assistance Grant

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ 23,421          | \$ 24,521         | \$ 6,116          | 0050           | State  | \$ 6,116                      | \$ 6,116                     | \$ 6,116          | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| 23,421             | 24,521            | 6,116             | 4300           | Utility Services                                     | 6,116                         | 6,116                        | 6,116             | -      | -              |
| 23,421             | 24,521            | 6,116             |                | Subtotal - Other                                     | 6,116                         | 6,116                        | 6,116             | -      | -              |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| 23,421             | 24,521            | 6,116             |                | Fund Total   | 6,116                         | 6,116                        | 6,116             | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 373 Building Trades

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change      | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |             |                |
| \$ -               | \$ -              | \$ -              | 0040           | Other Local Revenue                                  | \$ -                          | \$ -                         | \$ -              | \$ -        | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |             |                |
| -                  | -                 | -                 | 0504           | Construction in Progress                             | -                             | -                            | -                 | -           | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -           | -              |
| 15,642             | 15,642            | 15,642            |                | Fund Balance, Beginning of Year                      | 15,642                        | 15,642                       | 15,642            | -           | -              |
| <u>\$ 15,642</u>   | <u>\$ 15,642</u>  | <u>\$ 15,642</u>  |                | Fund Balance, End of Year                            | <u>\$ 15,642</u>              | <u>\$ 15,642</u>             | <u>\$ 15,642</u>  | <u>\$ -</u> | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 265 Carl Perkins

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                               | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change      | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|---|-------------------------------|------------------------------|-------------------|-------------|----------------|
| <u>Revenue</u>     |                   |                   |                |   |                               |                              |                   |             |                |
| \$ 217,131         | \$ 211,027        | \$ 215,369        | 0150           | Intergovernmental - Federal                       | \$ 281,523                    | \$ 302,986                   | \$ 229,821        | \$ (73,165) | (24)           |
| <u>Expenditure</u> |                   |                   |                |   |                               |                              |                   |             |                |
| 42,227             | 56,727            | 43,077            | 3100           | Certificated Salaries                             | 55,171                        | 53,491                       | 50,600            | (2,891)     | (5)            |
| 16,366             | 14,421            | 7,034             | 3200           | Non-Certificated Salaries                         | 8,530                         | 6,656                        | 8,600             | 1,944       | 29             |
| 16,425             | 19,194            | 17,209            | 3500           | Employee Benefits                                 | 18,767                        | 18,924                       | 18,716            | (208)       | (1)            |
| 75,018             | 90,342            | 67,320            |                | Subtotal - Personnel Services                     | 82,468                        | 79,071                       | 77,916            | (1,155)     | (1)            |
| 17,700             | 9,000             | 17,935            | 4100           | Professional and Technical Services               | 18,150                        | 27,919                       | 29,575            | 1,656       | 6              |
| 17,540             | 19,242            | 9,213             | 4200           | Staff Travel                                      | 9,700                         | 14,387                       | 8,900             | (5,487)     | (38)           |
| 2,718              | 8,705             | 10,973            | 4250           | Student Travel                                    | 10,940                        | 5,062                        | 5,200             | 138         | 3              |
| 3,496              | -                 | 364               | 4400           | Other Purchased Services                          | 350                           | 2,995                        | 500               | (2,495)     | -              |
| 48,961             | 35,529            | 44,568            | 4500           | Supplies, Materials, and Media                    | 40,160                        | 50,428                       | 61,413            | 10,985      | 22             |
| -                  | -                 | -                 | 4800           | Tuition - Studens and Stipends                    | -                             | -                            | 8,400             | 8,400       | -              |
| -                  | -                 | -                 | 4900           | Other Expenses                                    | 3,500                         | -                            | -                 | -           | 100            |
| 6,369              | 6,497             | 7,474             | 4950           | Indirect Costs                                    | 7,553                         | 8,220                        | 8,203             | (17)        | (0)            |
| 96,784             | 78,973            | 90,527            |                | Subtotal - Other                                  | 90,353                        | 109,011                      | 122,191           | 13,180      | 12             |
| 45,329             | 41,712            | 57,522            | 5100           | Equipment   | 108,702                       | 114,904                      | 29,714            | (85,190)    | (74)           |
| 217,131            | 211,027           | 215,369           |                | Fund Total  | 281,523                       | 302,986                      | 229,821           | (73,165)    | (24)           |
| -                  | -                 | -                 |                | Excess (Deficiency) of Revenues over Expenditures | -                             | -                            | -                 | -           |                |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                   | -                             | -                            | -                 | -           |                |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                         | \$ -                          | \$ -                         | \$ -              | \$ -        |                |

The Carl D. Perkins Grant funds improvement of Vocation Education programs for the economically disadvantaged, the physically challenged, English language learners, seasonal migrant families, at-risk students, parenting and/or pregnant youth, and students of under-represented minorities and gender.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 372 Community Theater

Date: 07/01/19

| 2015-16<br>Actual              | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change      | % Of<br>Change |
|--------------------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-------------|----------------|
| <u>Revenue</u>                 |                   |                   |                |  |                               |                              |                   |             |                |
| \$ 37,585                      | \$ 46,460         | \$ 39,465         | 0040           | Other Local Revenue                                  | \$ 35,000                     | \$ 35,000                    | \$ 35,000         | \$ -        | -              |
| <u>Other Financing Sources</u> |                   |                   |                |  |                               |                              |                   |             |                |
| -                              | -                 | -                 | 0250           | Transfer From Other Funds                            | -                             | -                            | -                 | \$ -        | -              |
| 37,585                         | 46,460            | 39,465            |                | Total Revenue<br>& Other Financing Sources           | 35,000                        | 35,000                       | 35,000            | -           | -              |
| <u>Expenditure</u>             |                   |                   |                |  |                               |                              |                   |             |                |
| 26,933                         | 13,402            | 3,559             | 3200           | Non-Certificated Salaries                            | 32,500                        | 32,500                       | 26,500            | (6,000)     | (18)           |
| 7,415                          | 3,157             | 288               | 3500           | Employee Benefits                                    | 8,500                         | 8,500                        | 6,500             | (2,000)     | (24)           |
| 34,348                         | 16,559            | 3,847             |                | Subtotal - Personnel Services                        | 41,000                        | 41,000                       | 33,000            | (8,000)     | (20)           |
| 1,798                          | 231               | 226               | 4200           | Staff Travel   | 2,000                         | 2,000                        | -                 | (2,000)     | (100)          |
| 789                            | -                 | -                 | 4400           | Other Purchased Services                             | -                             | -                            | -                 | -           | -              |
| 3,026                          | 4,540             | 3,569             | 4500           | Supplies, Materials, and Media                       | 1,500                         | 1,500                        | 2,000             | 500         | 33             |
| 5,613                          | 4,771             | 3,795             |                | Subtotal - Other                                     | 3,500                         | 3,500                        | 2,000             | (1,500)     | (43)           |
| -                              | -                 | 2,000             | 5100           | Equipment  | -                             | -                            | -                 | -           | -              |
| 39,961                         | 21,330            | 9,642             |                | Fund Total   | 44,500                        | 44,500                       | 35,000            | (9,500)     | (21)           |
| (2,376)                        | 25,130            | 29,823            |                | Excess (Deficiency) of<br>Revenues over Expenditures | (9,500)                       | (9,500)                      | -                 | (9,500)     | 100            |
| 50,608                         | 48,232            | 73,362            |                | Fund Balance, Beginning of Year                      | 103,185                       | 103,185                      | 93,685            | (9,500)     | (9)            |
| \$ 48,232                      | \$ 73,362         | \$ 103,185        |                | Fund Balance, End of Year                            | \$ 93,685                     | \$ 93,685                    | \$ 93,685         | \$ (19,000) | (20)           |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 371 Corporate Grants

Date: 07/01/19

| 2015-16<br>Actual     | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                               | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change       | % Of<br>Change |
|-----------------------|-------------------|-------------------|----------------|---|-------------------------------|------------------------------|-------------------|--------------|----------------|
| <u>Revenue</u>        |                   |                   |                |   |                               |                              |                   |              |                |
| \$ 64,009             | \$ 107,684        | \$ 286,019        | 0040           | Other Local Revenue                               | \$ 56,000                     | \$ 231,873                   | \$ -              | \$ (231,873) | (100)          |
| \$ 64,009             | \$ 107,684        | \$ 286,019        |                | Total Revenue                                     | \$ 56,000                     | \$ 231,873                   | \$ -              | \$ (231,873) | (100)          |
| <u>Expenditure</u>    |                   |                   |                |   |                               |                              |                   |              |                |
| 70                    | 471               | 421               | 3100           | Certificated Salaries                             | 3,000                         | 18,220                       | 3,000             | (15,220)     | (84)           |
| 2,553                 | 4,834             | 5,122             | 3200           | Non-Certificated Salaries                         | 500                           | 7,333                        | 500               | (6,833)      | -              |
| 201                   | 382               | 425               | 3500           | Employee Benefits                                 | 268                           | 2,396                        | 268               | (2,128)      | (89)           |
| 2,824                 | 5,687             | 5,968             |                | Subtotal - Personnel Services                     | 3,768                         | 27,949                       | 3,768             | (24,181)     | (87)           |
| 750                   | 5,346             | 23,334            | 4100           | Professional and Technical Services               | 11,000                        | 90,349                       | 13,097            | (77,252)     | (86)           |
| -                     | 198               | 5,223             | 4200           | Staff Travel                                      | 22,500                        | 13,314                       | 1,000             | (12,314)     | (92)           |
| 14,424                | 30,439            | 22,701            | 4250           | Student Travel                                    | 13,659                        | 54,134                       | 15,575            | (38,559)     | (71)           |
| 2,844                 | 2,402             | 2,700             | 4400           | Other Purchased Services                          | 4,000                         | 5,763                        | -                 | (5,763)      | (100)          |
| 19,783                | 19,854            | 33,261            | 4500           | Supplies, Materials, and Media                    | 68,269                        | 92,321                       | 59,772            | (32,549)     | (35)           |
| -                     | -                 | 2,461             | 4900           | Other Expenses                                    | 1,250                         | 14,031                       | -                 | (14,031)     | -              |
| 37,801                | 58,239            | 89,680            |                | Subtotal - Other                                  | 120,678                       | 269,912                      | 89,444            | (180,468)    | (67)           |
| 21,233                | 8,885             | 22,616            | 5100           | Equipment   | 169,967                       | 158,202                      | 6,206             | (151,996)    | (96)           |
| 61,858                | 72,811            | 118,264           |                | Fund Total  | 294,413                       | 456,063                      | 99,418            | (356,645)    | (78)           |
| Other Financing Uses: |                   |                   |                |   |                               |                              |                   |              |                |
| -                     | -                 | -                 |                | Operating transfers out - General Funds           |                               |                              |                   |              |                |
| 2,151                 | 34,873            | 167,755           |                | Excess (Deficiency) of Revenues over Expenditures | (238,413)                     | (224,190)                    | (99,418)          | 124,772      | (56)           |
| 19,411                | 21,562            | 56,435            |                | Fund Balance, Beginning of Year                   | 224,190                       | 224,190                      | 99,418            | (124,772)    | (56)           |
| \$ 21,562             | \$ 56,435         | \$ 224,190        |                | Fund Balance, End of Year                         | \$ (14,223)                   | \$ -                         | \$ -              | \$ -         | -              |

The Corporate grant fund is comprised of small one year grants from corporations or associations that are awarded to particular schools and/or teachers for specific classroom projects and goals.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 228 Digital Teaching

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ 200,443         | \$ 272,718        | \$ 272,718        | 0050           | State  | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| 56,692             | 51,722            | 51,722            | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -      | -              |
| 3,270              | 6,009             | 6,009             | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -      | -              |
| 12,671             | 7,106             | 7,106             | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -      | -              |
| 72,633             | 64,837            | 64,837            |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -      | -              |
| 48,085             | 113,714           | 113,714           | 4200           | Staff Travel   | -                             | -                            | -                 | -      | -              |
| -                  | 528               | 528               | 4250           | Student Travel                                       | -                             | -                            | -                 | -      | -              |
| 9,154              | 7,675             | 7,675             | 4400           | Other Purchased Services                             | -                             | -                            | -                 | -      | -              |
| 57,939             | 74,652            | 74,652            | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -      | -              |
| 7,231              | 10,430            | 10,430            | 4950           | Indirect Costs                                       | -                             | -                            | -                 | -      | -              |
| 122,409            | 206,999           | 206,999           |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| 5,401              | 882               | 882               | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| 200,443            | 272,718           | 272,718           |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 359 Distance Learning and Telemedicine

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ 170,397         | \$ 37,261         | \$ -              | 0100           | Federal - Direct                                     | \$ -                          | \$ -                         | \$ -              | -      | -              |
| 170,397            | 37,261            | -                 |                | Total Revenue  | -                             | -                            | -                 | -      | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| -                  | -                 | -                 | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -      | -              |
| -                  | 37,261            | -                 | 4400           | Other Purchased Services                             | -                             | -                            | -                 | -      | -              |
| 57,267             | -                 | -                 | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -      | -              |
| 57,267             | 37,261            | -                 |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| 113,130            | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| 170,397            | 37,261            | -                 |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 378 Department of Labor

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change      | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |             |                |
| \$ -               | \$ -              | \$ -              | 0050           | State  | \$ 19,712                     | \$ 19,712                    | \$ -              | \$ (19,712) | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |             |                |
| -                  | -                 | -                 | 3100           | Certificated Salaries                                | 3,748                         | 3,748                        | -                 | (3,748)     | -              |
| -                  | -                 | -                 | 3200           | Non-Certificated Salaries                            | 4,136                         | 4,136                        | -                 | (4,136)     | -              |
| -                  | -                 | -                 | 3500           | Employee Benefits                                    | 843                           | 843                          | -                 | (843)       | -              |
| -                  | -                 | -                 |                | Subtotal - Personnel Services                        | 8,727                         | 8,727                        | -                 | (8,727)     | -              |
| -                  | -                 | -                 | 4500           | Supplies, Materials, and Media                       | 655                           | 655                          | -                 | (655)       | -              |
| -                  | -                 | -                 | 4900           | Other Expenses                                       | 10,330                        | 10,330                       | -                 | (10,330)    | -              |
| -                  | -                 | -                 |                | Subtotal - Other                                     | 10,985                        | 10,985                       | -                 | (10,985)    | -              |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -           | -              |
| -                  | -                 | -                 |                | Fund Total   | 19,712                        | 19,712                       | -                 | (19,712)    | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -           | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -           | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -        | -              |

The Department of Labor grant provides opportunities for work based learning planned to contribute to the intellectual and career development of students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 375 Equipment Replacement

Date: 07/01/19

| 2015-16<br>Actual   | 2016-17<br>Actual   | 2017-18<br>Actual   | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change      | % Of<br>Change |
|---------------------|---------------------|---------------------|----------------|--|-------------------------------|------------------------------|-------------------|-------------|----------------|
| <u>Revenue</u>      |                     |                     |                |  |                               |                              |                   |             |                |
| \$ 182,892          | \$ 24,290           | \$ 57,029           | 0030           | Earnings on Investments                              | \$ 75,000                     | \$ 75,000                    | \$ 75,000         | \$ -        | -              |
| <u>Expenditure</u>  |                     |                     |                |  |                               |                              |                   |             |                |
| -                   | 2,942               | -                   | 4400           | Other Purchased Services                             | -                             | 50                           | -                 | (50)        | (100)          |
| 59,464              | 206,968             | 48,453              | 4500           | Supplies, Materials, and Media                       | -                             | 17,408                       | -                 | (17,408)    | (100)          |
| 59,464              | 209,910             | 48,453              |                | Subtotal - Other                                     | -                             | 17,458                       | -                 | (17,458)    | (100)          |
| 201,187             | 283,221             | 195,316             | 5100           | Equipment  | 3,153,068                     | 3,135,610                    | 150,000           | (2,985,610) | (100)          |
| 260,651             | 493,131             | 243,769             |                | Fund Total   | 3,153,068                     | 3,153,068                    | 150,000           | (3,003,068) | (100)          |
| (77,759)            | (468,841)           | (186,740)           |                | Excess (Deficiency) of<br>Revenues over Expenditures | (3,078,068)                   | (3,078,068)                  | (75,000)          | 3,003,068   | (100)          |
| 3,886,408           | 3,808,649           | 3,339,808           |                | Fund Balance, Beginning of Year                      | 3,153,068                     | 3,153,068                    | 75,000            | -           | -              |
| <u>\$ 3,808,649</u> | <u>\$ 3,339,808</u> | <u>\$ 3,153,068</u> |                | Fund Balance, End of Year                            | <u>\$ 75,000</u>              | <u>\$ 75,000</u>             | <u>\$ -</u>       | <u>\$ -</u> | <u>\$ -</u>    |

The Equipment fund was established by the Board of Education in recognition of the need to plan for the cyclical replacement of capital assets and the impact such replacement has on the operating budget. This fund is dedicated to the orderly and planned acquisition and/or replacement of such capital equipment.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 255 Food Service

Date: 07/01/19

| 2015-16<br>Actual              | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change          | % Of<br>Change |
|--------------------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-----------------|----------------|
| <u>Revenue</u>                 |                   |                   |                |  |                               |                              |                   |                 |                |
| \$ 648,542                     | \$ 609,409        | \$ 659,306        | 0020           | Type A Lunch-Student                                 | \$ 635,000                    | \$ 635,000                   | \$ 675,000        | \$ 40,000       | 6              |
| 3,368                          | 1,382             | 1,815             | 0040           | Other Local Revenue                                  | -                             | -                            | -                 | -               | -              |
| 2,198,626                      | 2,192,556         | 2,266,691         | 0150           | Intergovernmental Federal                            | 2,279,450                     | 2,279,450                    | 2,329,904         | 50,454          | 2              |
| 120,207                        | 132,531           | 169,083           | 0162           | USDA   | 150,000                       | 150,000                      | 150,000           | -               | -              |
| <u>2,970,743</u>               | <u>2,935,878</u>  | <u>3,096,895</u>  |                | Total Revenue  | <u>3,064,450</u>              | <u>3,064,450</u>             | <u>3,154,904</u>  | <u>90,454</u>   | <u>3</u>       |
| <u>Other Financing Sources</u> |                   |                   |                |  |                               |                              |                   |                 |                |
| 1,200,000                      | 1,100,000         | 850,000           | 0250           | Transfer From Other Funds                            | 950,000                       | 950,000                      | 864,420           | (85,580)        | (9)            |
| <u>4,170,743</u>               | <u>4,035,878</u>  | <u>3,946,895</u>  |                | Total Revenue<br>& Other Financing Sources           | <u>4,014,450</u>              | <u>4,014,450</u>             | <u>4,019,324</u>  | <u>4,874</u>    | <u>0</u>       |
| <u>Expenditure</u>             |                   |                   |                |  |                               |                              |                   |                 |                |
| 1,536,174                      | 1,489,789         | 1,396,499         | 3200           | Non-Certificated Salaries                            | 1,440,777                     | 1,394,285                    | 1,406,829         | 12,544          | 1              |
| 1,152,720                      | 1,120,406         | 1,040,476         | 3500           | Employee Benefits                                    | 1,134,663                     | 1,032,513                    | 1,089,354         | 56,841          | 6              |
| <u>2,688,894</u>               | <u>2,610,195</u>  | <u>2,436,975</u>  |                | Subtotal - Personnel Services                        | <u>2,575,440</u>              | <u>2,426,798</u>             | <u>2,496,183</u>  | <u>69,385</u>   | <u>3</u>       |
| 11,010                         | 10,032            | 4,795             | 4200           | Staff Travel   | 7,600                         | 8,100                        | 5,000             | (3,100)         | (38)           |
| 2,018                          | 1,907             | 1,636             | 4300           | Utility Services                                     | 2,600                         | 3,100                        | 2,600             | (500)           | (16)           |
| 45,829                         | 22,090            | 21,169            | 4400           | Other Purchased Services                             | 34,100                        | 47,160                       | 31,700            | (15,460)        | (33)           |
| 1,368,912                      | 1,193,605         | 1,314,620         | 4500           | Supplies, Materials, and Media                       | 1,391,810                     | 1,523,778                    | 1,480,941         | (42,837)        | (3)            |
| 4,259                          | 4,071             | 1,579             | 4900           | Other Expenses                                       | 2,900                         | 2,932                        | 2,900             | (32)            | (1)            |
| <u>1,432,028</u>               | <u>1,231,705</u>  | <u>1,343,799</u>  |                | Subtotal - Other                                     | <u>1,439,010</u>              | <u>1,585,070</u>             | <u>1,523,141</u>  | <u>(61,929)</u> | <u>(4)</u>     |
| 4,715                          | 27,504            | 17,842            | 5100           | Equipment  | -                             | 2,582                        | -                 | (2,582)         | -              |
| <u>4,125,637</u>               | <u>3,869,404</u>  | <u>3,798,616</u>  |                | Fund Total   | <u>4,014,450</u>              | <u>4,014,450</u>             | <u>4,019,324</u>  | <u>4,874</u>    | <u>0</u>       |
| 45,106                         | 166,474           | 148,279           |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -               | -              |
| <u>422,316</u>                 | <u>467,422</u>    | <u>633,895</u>    |                | Fund Balance, Beginning of Year                      | <u>782,174</u>                | <u>782,174</u>               | <u>782,174</u>    | -               | -              |
| <u>\$ 467,422</u>              | <u>\$ 633,896</u> | <u>\$ 782,174</u> |                | Fund Balance, End of Year                            | <u>\$ 782,174</u>             | <u>\$ 782,174</u>            | <u>\$ 782,174</u> | <u>\$ -</u>     | <u>-</u>       |

Over seventy-five dedicated Student Nutrition Services employees located throughout 30 schools provide over 3800 nutritious meals daily. These meals meet the established USDA nutrient guidelines as a nutritional support for the classroom, The USDA breakfast provides one-quarter on the recommended daily allowance and the USDA lunch provides one-third.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 255 Food Service - Fresh Fruit and Vegetable Program

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change       | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |              |                |
| \$ 95,585          | \$ 141,829        | \$ 122,759        | 0150           | Intergovernmental Federal                            | \$ 27,954                     | \$ 145,359                   | \$ 23,818         | \$ (121,541) | (84)           |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |              |                |
| -                  | 16,499            | -                 | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -            | -              |
| -                  | 9,820             | -                 | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -            | -              |
| -                  | 26,319            | -                 |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -            | -              |
| 95,585             | 115,511           | 122,759           | 4500           | Supplies, Materials, and Media                       | 27,954                        | 142,359                      | 23,818            | (118,541)    | (83)           |
| 95,585             | 141,830           | 122,759           |                | Subtotal - Other                                     | 27,954                        | 142,359                      | 23,818            | (118,541)    | (83)           |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | 3,000                        | -                 | (3,000)      | -              |
| 95,585             | 158,329           | 122,759           |                | Fund Total   | 27,954                        | 145,359                      | 23,818            | (121,541)    | (84)           |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -            | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -            | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -         | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 255 Food Service - Nutritional Alaskan Foods

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change      | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |             |                |
| \$ 58,118          | \$ -              | \$ -              | 0050           | State  | \$ -                          | \$ -                         | \$ -              | \$ -        | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |             |                |
| -                  | 5,913             | 239               | 4500           | Supplies, Materials, and Media                       | 223,665                       | 223,665                      | -                 | (223,665)   | (100)          |
| -                  | 5,913             | 239               |                | Fund Total   | 223,665                       | 223,665                      | -                 | (223,665)   | (100)          |
| 58,118             | (5,913)           | (239)             |                | Excess (Deficiency) of<br>Revenues over Expenditures | (223,665)                     | (223,665)                    | -                 | 223,665     | (100)          |
| 171,699            | 229,817           | 223,904           |                | Fund Balance, Beginning of Year                      | 223,665                       | 223,665                      | -                 | -           | -              |
| <u>\$ 229,817</u>  | <u>\$ 223,904</u> | <u>\$ 223,665</u> |                | Fund Balance, End of Year                            | <u>\$ -</u>                   | <u>\$ -</u>                  | <u>\$ -</u>       | <u>\$ -</u> | -              |

The Nutritional Alaskan Foods for schools grants is to provide nutritious Alaska grown produce, seafood or aquatic protein, or livestock products for use in school meals programs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 255 Food Service - NSLP Equipment

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change  | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|---------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |         |                |
| \$ -               | \$ -              | \$ 4,711          | 0050           | State  | \$ -                          | \$ -                         | \$ -              | \$ -    | -              |
| 4,900              | -                 | 10,000            | 0150           | Intergovernmental Federal                            | 9,944                         | 9,944                        | -                 | (9,944) | (100)          |
| 4,900              | -                 | 14,711            |                | Total Revenue  | 9,944                         | 9,944                        | -                 | (9,944) | (100)          |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |         |                |
| -                  | -                 | -                 | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -       | -              |
| -                  | -                 | -                 |                | Subtotal - Other                                     | -                             | -                            | -                 | -       | -              |
| 4,900              | -                 | 14,711            | 5100           | Equipment  | 9,944                         | 9,944                        | -                 | (9,944) | (100)          |
| 4,900              | -                 | 14,711            |                | Fund Total   | 9,944                         | 9,944                        | -                 | (9,944) | (100)          |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -       | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -       | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -    | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 285 Fourth R Training

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ 6,600           | \$ -              | \$ -              | 0150           | Intergovernmental - Federal                          | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| 3,116              | -                 | -                 | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -      | -              |
| 132                | -                 | -                 | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -      | -              |
| 449                | -                 | -                 | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -      | -              |
| 3,697              | -                 | -                 |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -      | -              |
| 1,173              | -                 | -                 | 4200           | Staff Travel   | -                             | -                            | -                 | -      | -              |
| 1,730              | -                 | -                 | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -      | -              |
| 2,903              | -                 | -                 |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| 6,600              | -                 | -                 |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 356 Gear Up Kenai Peninsula

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ 120,315         | \$ 111,049        | \$ 50,503         | 0100           | Intergovernmental - Federal                          | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| 115,854            | 106,788           | 48,566            | 4100           | Professional and Technical Services                  | -                             | -                            | -                 | -      | -              |
| 4,460              | 4,261             | 1,937             | 4950           | Indirect Costs                                       | -                             | -                            | -                 | -      | -              |
| 120,314            | 111,049           | 50,503            |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| 120,314            | 111,049           | 50,503            |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

Gaining Early Awareness and Readiness for Undergraduate Program (GEAR UP) is designed to increase the number of low-income students who are prepared to enter and succeed in postsecondary education. GEAR UP provides six-year grants to states and partnerships to provide services at high-poverty middle and high schools. GEAR UP grantees serve an entire cohort of students beginning no later than the seventh grade and follow the cohort through high school. GEAR UP funds are also used to provide college scholarships to low-income students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 263 Governor's Alternative Schools

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change     | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |            |                |
| \$ 18,535          | \$ 24,123         | \$ 48,289         | 0050           | State  | \$ 42,000                     | \$ 50,775                    | \$ 46,000         | \$ (4,775) | (100)          |
| 18,535             | 24,123            | 48,289            |                | Total Revenue  | 42,000                        | 50,775                       | 46,000            | (4,775)    | (9)            |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |            |                |
| -                  | -                 | 140               | 3100           | Certificated Salaries                                | 450                           | -                            | -                 | -          | -              |
| 448                | 926               | 3,226             | 3200           | Non-Certificated Salaries                            | 800                           | 537                          | -                 | (537)      | (100)          |
| 34                 | 71                | 426               | 3500           | Employee Benefits                                    | 350                           | 42                           | -                 | (42)       | (100)          |
| 482                | 997               | 3,792             |                | Subtotal - Personnel Services                        | 1,600                         | 579                          | -                 | (579)      | -              |
| -                  | -                 | 9,903             | 4100           | Professional and Technical Services                  | 6,576                         | 8,575                        | -                 | (8,575)    | (100)          |
| 1,106              | -                 | 1,136             | 4200           | Staff Travel   | 2,400                         | 1,873                        | -                 | (1,873)    | -              |
| 325                | 1,105             | -                 | 4250           | Student Travel                                       | 5,600                         | 8,186                        | -                 | (8,186)    | (100)          |
| -                  | -                 | 4,486             | 4400           | Other Purchased Services                             | 2,250                         | 45                           | -                 | (45)       | (100)          |
| 16,622             | 21,096            | 22,338            | 4500           | Supplies, Materials, and Media                       | 20,782                        | 28,865                       | -                 | (28,865)   | (100)          |
| -                  | -                 | -                 | 4900           | Other Expenses                                       | -                             | -                            | 46,000            | 46,000     | -              |
| -                  | 925               | 2,070             | 4950           | Indirect Costs                                       | 1,792                         | 2,200                        | -                 | (2,200)    | (100)          |
| 18,053             | 23,126            | 39,933            |                | Subtotal - Other                                     | 39,400                        | 49,744                       | 46,000            | (3,744)    | (8)            |
| -                  | -                 | 4,564             | 5100           | Equipment  | 1,000                         | 452                          | -                 | (452)      | (100)          |
| 18,535             | 24,123            | 48,289            |                | Fund Total   | 42,000                        | 50,775                       | 46,000            | (4,775)    | (9)            |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -          | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -          | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -       | -              |

The Department of Education & Early Development (EED) launched the Alternative Schools Healthy Students Initiative in the fall of 2008. This initiative was created with the goal of reducing the student risk behaviors associated with disease, premature death, social challenges, and poor academic outcomes. It includes all Alaskan Alternative Schools (defined as serving high-risk students) accepting EED's invitation to participate.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 217 Legislative Grant

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ 383,128         | \$ -              | \$ -              | 0050           | State  | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| -                  | -                 | -                 | 4400           | Other Purchased Services                             | -                             | -                            | -                 | -      | -              |
| 79,586             | -                 | -                 | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -      | -              |
| 79,586             | -                 | -                 |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| 303,542            | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| 383,128            | -                 | -                 |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

The Legislative Equipment Fund was created to grant money to school districts for equipment needs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 275 Marine/Aquatic Education

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change     | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |            |                |
| \$ -               | \$ 9,203          | \$ 16,018         | 0150           | Intergovernmental - Federal                          | \$ 4,780                      | \$ 4,780                     | \$ -              | \$ (4,780) | (100)          |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |            |                |
| -                  | -                 | -                 | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -          | -              |
| -                  | 69                | 708               | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -          | -              |
| -                  | 5                 | 53                | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -          | -              |
| -                  | 74                | 761               |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -          | -              |
| -                  | -                 | 1,300             | 4100           | Professional and Technical Service                   | 750                           | 750                          | -                 | -          | -              |
| -                  | 7,885             | 11,392            | 4250           | Student Travel                                       | 1,695                         | 2,934                        | -                 | (2,934)    | (100)          |
| -                  | 1,244             | 2,565             | 4500           | Supplies, Materials, and Media                       | 2,335                         | 1,096                        | -                 | (1,096)    | (100)          |
| -                  | 9,129             | 15,257            |                | Subtotal - Other                                     | 4,780                         | 4,780                        | -                 | (4,780)    | (100)          |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -          | -              |
| -                  | 9,203             | 16,018            |                | Fund Total   | 4,780                         | 4,780                        | -                 | (4,780)    | (100)          |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -          | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -          | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -       | -              |

The McKinney-Vento Homeless grant helps with the education of children and youth experiencing homelessness in U.S. public schools.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 300 McKinney-Vento Homeless

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code                                    | Account Description            | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change   | % Of<br>Change |
|--------------------|-------------------|-------------------|---|--------------------------------|-------------------------------|------------------------------|-------------------|----------|----------------|
| <u>Revenue</u>     |                   |                   |   |                                |                               |                              |                   |          |                |
| \$ 14,381          | \$ 16,615         | \$ 20,043         | 0150  | Intergovernmental - Federal    | \$ 20,000                     | \$ 20,000                    | \$ 20,000         | \$ -     | -              |
| <u>Expenditure</u> |                   |                   |   |                                |                               |                              |                   |          |                |
| -                  | -                 | -                 | 3100  | Certificated Salaries          | -                             | -                            | -                 | -        | -              |
| -                  | -                 | -                 | 3200  | Non-Certificated Salaries      | -                             | -                            | -                 | -        | -              |
| -                  | -                 | -                 | 3500  | Employee Benefits              | -                             | -                            | -                 | -        | -              |
| -                  | -                 | -                 | Subtotal - Personnel Services                     |                                | -                             | -                            | -                 | -        | -              |
| 2,550              | 2,041             | 3,225             | 4200  | Staff Travel                   | -                             | 4,100                        | -                 | (4,100)  | (100)          |
| 2,214              | 700               | 450               | 4250  | Student Travel                 | -                             | -                            | -                 | -        | -              |
| 1,435              | 2,001             | -                 | 4400  | Other Purchased Services       | -                             | -                            | -                 | -        | -              |
| 7,649              | 11,235            | 15,419            | 4500  | Supplies, Materials, and Media | -                             | 15,026                       | -                 | (15,026) | (100)          |
| -                  | -                 | -                 | 4900  | Other Expenses                 | 20,000                        | -                            | 20,000            | 20,000   | 100            |
| 533                | 638               | 949               | 4950  | Indirect Costs                 | -                             | 874                          | -                 | (874)    | (100)          |
| 14,381             | 16,615            | 20,043            | Subtotal - Other                                  |                                | 20,000                        | 20,000                       | 20,000            | -        | -              |
| -                  | -                 | -                 | 5100  | Equipment                      | -                             | -                            | -                 | -        | -              |
| 14,381             | 16,615            | 20,043            | Fund Total  |                                | 20,000                        | 20,000                       | 20,000            | -        | -              |
| -                  | -                 | -                 | Excess (Deficiency) of Revenues over Expenditures |                                | -                             | -                            | -                 | -        | -              |
| -                  | -                 | -                 | Fund Balance, Beginning of Year                   |                                | -                             | -                            | -                 | -        | -              |
| \$ -               | \$ -              | \$ -              | Fund Balance, End of Year                         |                                | \$ -                          | \$ -                         | \$ -              | \$ -     | -              |

The McKinney-Vento Homeless grant helps with the education of children and youth experiencing homelessness in U.S. public schools.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 274 Mentor Project

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ 203,457         | \$ 110,181        | \$ -              | 0150           | Intergovernmental - Federal                          | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| 139,261            | 71,724            | -                 | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -      | -              |
| 48,472             | 31,146            | -                 | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -      | -              |
| 187,733            | 102,870           | -                 |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -      | -              |
| 7,736              | 2,477             | -                 | 4200           | Staff Travel   | -                             | -                            | -                 | -      | -              |
| 9                  | -                 | -                 | 4300           | Utility Services                                     | -                             | -                            | -                 | -      | -              |
| 436                | 606               | -                 | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -      | -              |
| 7,543              | 4,228             | -                 | 4950           | Indirect Costs                                       | -                             | -                            | -                 | -      | -              |
| 15,724             | 7,311             | -                 |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| 203,457            | 110,181           | -                 |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

The Alaska Statewide Mentor Project - Innovations in Education i3 grant matches mentors with first year teachers to help increase teacher retention and improve student achievement.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 281 Migrant Education

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change  | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|---------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |         |                |
| \$ 9,578           | \$ 18,131         | \$ 19,568         | 0150           | Intergovernmental - Federal                          | \$ 19,600                     | \$ 19,600                    | \$ 20,000         | \$ 400  | 2              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |         |                |
| -                  | -                 | -                 | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -       | -              |
| 480                | -                 | -                 | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -       | -              |
| 37                 | -                 | -                 | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -       | -              |
| 517                | -                 | -                 |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -       | -              |
| 2,980              | 439               | 3,774             | 4200           | Staff Travel   | 5,000                         | 5,000                        | -                 | (5,000) | (100)          |
| 6,081              | 11,714            | 15,794            | 4500           | Supplies, Materials, and Media                       | 14,600                        | 14,600                       | 20,000            | 5,400   | 37             |
| 9,061              | 12,153            | 19,568            |                | Subtotal - Other                                     | 19,600                        | 19,600                       | 20,000            | 400     | 2              |
| -                  | 5,978             | -                 | 5100           | Equipment  | -                             | -                            | -                 | -       | -              |
| 9,578              | 18,131            | 19,568            |                | Fund Total   | 19,600                        | 19,600                       | 20,000            | 400     | 2              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -       | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -       | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -    | -              |

The Migrant Education grant provides services that may include: academic instruction; remedial and compensatory instruction; bilingual and multicultural instruction; vocational instruction; career education services; special guidance; counseling and testing services; health services; and preschool services.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 260 NCLB (No Child Left Behind)

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change     | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |            |                |
| \$ 2,956,948       | \$ 2,774,290      | \$ 3,477,548      | 0150           | Intergovernmental - Federal                          | \$ 5,123,910                  | \$ 4,871,855                 | \$ 5,799,310      | \$ 927,455 | 19             |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |            |                |
| 1,454,125          | 1,381,525         | 1,688,777         | 3100           | Certificated Salaries                                | 2,464,299                     | 2,281,368                    | 2,875,192         | 593,824    | 26             |
| 227,187            | 218,169           | 267,204           | 3200           | Non-Certificated Salaries                            | 374,134                       | 343,359                      | 457,358           | 113,999    | 33             |
| 734,306            | 742,714           | 842,523           | 3500           | Employee Benefits                                    | 1,345,135                     | 1,229,840                    | 1,550,915         | 321,075    | 26             |
| 2,415,618          | 2,342,408         | 2,798,504         |                | Subtotal - Personnel Services                        | 4,183,568                     | 3,854,567                    | 4,883,465         | 1,028,898  | 27             |
| 152,544            | 16,298            | 40,479            | 4100           | Professional and Technical Services                  | 126,490                       | 120,076                      | 112,068           | (8,008)    | (7)            |
| 133,951            | 107,294           | 129,380           | 4200           | Staff Travel   | 157,048                       | 159,877                      | 169,783           | 9,906      | 6              |
| 11,034             | 25,971            | 23,771            | 4250           | Student Travel                                       | 108,100                       | 90,892                       | 84,550            | (6,342)    | (7)            |
| 3,891              | 4,083             | 3,534             | 4300           | Utility Services                                     | 5,900                         | 9,393                        | 9,555             | 162        | 2              |
| 9,965              | 18,694            | 3,958             | 4400           | Other Purchased Services                             | 7,450                         | 11,363                       | 8,000             | (3,363)    | (30)           |
| 110,425            | 164,257           | 236,580           | 4500           | Supplies, Materials, and Media                       | 224,698                       | 384,124                      | 241,254           | (142,870)  | (37)           |
| -                  | -                 | -                 | 4800           | Tuition - Studens and Stipends                       | 10,000                        | 10,000                       | 3,500             | (6,500)    | (65)           |
| 13,495             | 8,416             | 17,182            | 4900           | Other Expenses                                       | 93,174                        | 43,684                       | 44,380            | 696        | 2              |
| 76,832             | 68,545            | 112,087           | 4950           | Indirect Costs                                       | 163,761                       | 156,267                      | 199,441           | 43,174     | 28             |
| 512,137            | 413,558           | 566,971           |                | Subtotal - Other                                     | 896,621                       | 985,676                      | 872,531           | (113,145)  | (11)           |
| 29,193             | 18,324            | 112,073           | 5100           | Equipment  | 43,721                        | 31,612                       | 43,314            | 11,702     | 37             |
| 2,956,948          | 2,774,290         | 3,477,548         |                | Fund Total   | 5,123,910                     | 4,871,855                    | 5,799,310         | 927,455    | 19             |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -          |                |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -          |                |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -       |                |

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

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

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 377 Prince William Sound Council

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ -               | \$ -              | \$ 3,834          | 0040           | Other Local Revenue                                  | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| -                  | -                 | 118               | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 7                 | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 125               |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 3,709             | 4250           | Student Travel                                       | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 3,709             |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 3,834             |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 290 Project Aware

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change       | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |              |                |
| \$ 291,418         | \$ 265,871        | \$ 288,339        | 0150           | Intergovernmental - Federal                          | \$ 324,689                    | \$ 344,777                   | \$ -              | \$ (344,777) | (100)          |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |              |                |
| 197,856            | 170,800           | 176,803           | 3100           | Certificated Salaries                                | 172,165                       | 189,561                      | -                 | (189,561)    | (100)          |
| 2,034              | 240               | 1,425             | 3200           | Non-Certificated Salaries                            | 1,320                         | 4,085                        | -                 | (4,085)      | (100)          |
| 71,150             | 69,875            | 75,115            | 3500           | Employee Benefits                                    | 73,268                        | 85,297                       | -                 | (85,297)     | (100)          |
| 271,040            | 240,915           | 253,343           |                | Subtotal - Personnel Services                        | 246,753                       | 278,943                      | -                 | (278,943)    | (100)          |
| 1,418              | 5,581             | 5,222             | 4200           | Staff Travel   | 6,400                         | 8,456                        | -                 | (8,456)      | (100)          |
| -                  | -                 | -                 | 4300           | Utility Services                                     | -                             | -                            | -                 | -            | -              |
| -                  | -                 | -                 | 4400           | Other Purchased Services                             | 1,000                         | 2,560                        | -                 | -            | -              |
| 6,947              | 9,174             | 14,198            | 4500           | Supplies, Materials, and Media                       | 9,657                         | 16,410                       | -                 | (16,410)     | (100)          |
| -                  | -                 | -                 | 4900           | Other Expenses                                       | 47,223                        | 19,202                       | -                 | (19,202)     | 100            |
| 9,834              | 10,201            | 13,556            | 4950           | Indirect Costs                                       | 12,056                        | 14,892                       | -                 | (14,892)     | (100)          |
| 18,199             | 24,956            | 32,976            |                | Subtotal - Other                                     | 76,336                        | 61,520                       | -                 | (61,520)     | (100)          |
| 2,179              | -                 | 2,020             | 5100           | Equipment  | 1,600                         | 4,314                        | -                 | (4,314)      | (100)          |
| 291,418            | 265,871           | 288,339           |                | Fund Total   | 324,689                       | 344,777                      | -                 | (344,777)    | (100)          |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -            | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -            | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -         | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 237 Safe Children's Act

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change   | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|----------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |          |                |
| \$ -               | \$ 12,855         | \$ 47,121         | 0050           | State  | \$ -                          | \$ -                         | \$ -              | \$ -     | #DIV/0!        |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |          |                |
| -                  | -                 | 5,125             | 3100           | Certificated Salaries                                | -                             | 420                          | -                 | (420)    | (100)          |
| -                  | -                 | 535               | 3200           | Non-Certificated Salaries                            | -                             | 60                           | -                 | (60)     | (100)          |
| -                  | -                 | 874               | 3500           | Employee Benefits                                    | -                             | 37                           | -                 | (37)     | (100)          |
| -                  | -                 | 6,534             |                | Subtotal - Personnel Services                        | -                             | 517                          | -                 | (517)    | (100)          |
| -                  | -                 | 2,229             | 4100           | Professional and Technical Services                  | -                             | 3,100                        | -                 | (3,100)  | (100)          |
| -                  | -                 | 12,756            | 4200           | Staff Travel   | -                             | 969                          | -                 | (969)    | (100)          |
| -                  | -                 | -                 | 4300           | Utility Services                                     | -                             | -                            | -                 | -        | -              |
| -                  | 12,855            | 17,316            | 4500           | Supplies, Materials, and Media                       | 8,286                         | 3,700                        | -                 | (3,700)  | (100)          |
| -                  | -                 | -                 | 4900           | Other Expenses                                       | -                             | -                            | -                 | -        | -              |
| -                  | 12,855            | 32,301            |                | Subtotal - Other                                     | 8,286                         | 7,769                        | -                 | (7,769)  | (100)          |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -        | -              |
| -                  | 12,855            | 38,835            |                | Fund Total   | 8,286                         | 8,286                        | -                 | (8,286)  | (100)          |
| -                  | -                 | 8,286             |                | Excess (Deficiency) of<br>Revenues over Expenditures | (8,286)                       | (8,286)                      | -                 | 8,286    | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | 8,286                         | 8,286                        | -                 | -        | -              |
| \$ -               | \$ -              | \$ 8,286          |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ 8,286 | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 288 School Emergency Management

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ -               | \$ 4,000          | \$ -              | 0150           | Intergovernmental - Federal                          | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| -                  | 2,327             | -                 | 4100           | Professional and Technical Services                  | -                             | -                            | -                 | -      | -              |
| -                  | 1,673             | -                 | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -      | -              |
| -                  | 4,000             | -                 |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| -                  | 4,000             | -                 |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 201 Staff Development Contracts

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change          | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-----------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |                 |                |
| \$ 3,288           | \$ 6,062          | \$ 600            | 0050           | State  | -                             | \$ 1,032                     | \$ -              |                 |                |
| 19,931             | 5,269             | 8,979             | 0150           | Intergovernmental - Federal                          | 15,180                        | 21,387                       | 7,200             | \$ (14,187)     | (66)           |
| <u>\$ 23,219</u>   | <u>\$ 11,331</u>  | <u>\$ 9,579</u>   |                | Total Revenue  | <u>\$ 15,180</u>              | <u>\$ 22,419</u>             | <u>\$ 7,200</u>   |                 |                |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |                 |                |
| -                  | 140               | -                 | 3100           | Certificated Salaries                                | 560                           | 141                          | -                 | (141)           | (100)          |
| 77                 | 120               | 120               | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -               | #DIV/0!        |
| 6                  | 20                | 9                 | 3500           | Employee Benefits                                    | 43                            | 43                           | -                 | (43)            | -              |
| <u>83</u>          | <u>280</u>        | <u>129</u>        |                | Subtotal - Personnel Services                        | <u>603</u>                    | <u>184</u>                   | <u>-</u>          | <u>(184)</u>    | <u>(100)</u>   |
| <u>23,136</u>      | <u>11,052</u>     | <u>9,450</u>      | 4200           | Staff Travel   | <u>14,577</u>                 | <u>22,235</u>                | <u>7,200</u>      | <u>(15,035)</u> | <u>(68)</u>    |
| <u>23,136</u>      | <u>11,052</u>     | <u>9,450</u>      |                | Subtotal - Other                                     | <u>14,577</u>                 | <u>22,235</u>                | <u>7,200</u>      | <u>(15,035)</u> | <u>(68)</u>    |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -               | -              |
| <u>23,219</u>      | <u>11,332</u>     | <u>9,579</u>      |                | Fund Total   | <u>15,180</u>                 | <u>22,419</u>                | <u>7,200</u>      | <u>(15,219)</u> | <u>(68)</u>    |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -               | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -               | -              |
| <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ -</u>       |                | Fund Balance, End of Year                            | <u>\$ -</u>                   | <u>\$ -</u>                  | <u>\$ -</u>       | <u>\$ -</u>     | <u>-</u>       |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 387 Science, Technology, Engineering, and Mathematics

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |        |                |
| \$ -               | \$ -              | \$ 4,719          | 0150           | Intergovernmental - Federal                          | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |        |                |
| -                  | -                 | -                 | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 350               | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 27                | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 377               |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 4,342             | 4200           | Student Travel                                       | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 4,342             |                | Subtotal - Other                                     | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -      | -              |
| -                  | -                 | 4,719             |                | Fund Total   | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -      | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -      | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -   | -              |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 205 Student Transportation

Date: 07/01/19

| 2015-16<br>Actual              | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change       | % Of<br>Change |
|--------------------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|--------------|----------------|
| <u>Revenue</u>                 |                   |                   |                |  |                               |                              |                   |              |                |
| \$ 8,150,227                   | \$ 7,476,569      | \$ 8,074,746      | 0050           | State  | 8,131,473                     | 8,131,473                    | 8,015,208         | \$ (116,265) | (1)            |
| <u>Other Financing Sources</u> |                   |                   |                |  |                               |                              |                   |              |                |
| -                              | 655,072           | -                 | 0250           | Transfer From Other Funds                            | -                             | -                            | -                 | -            | -              |
| 8,150,227                      | 8,131,641         | 8,074,746         |                | Total Revenue<br>& Other Financing Sources           | 8,131,473                     | 8,131,473                    | 8,015,208         | \$ (116,265) | (1)            |
| <u>Expenditure</u>             |                   |                   |                |  |                               |                              |                   |              |                |
| 77,652                         | 89,236            | 52,161            | 3200           | Non-Certificated Salaries                            | 54,632                        | 54,632                       | 62,348            | 7,716        | 14             |
| 54,044                         | 53,142            | 39,140            | 3500           | Employee Benefits                                    | 45,785                        | 45,785                       | 42,510            | (3,275)      | (7)            |
| 131,696                        | 142,378           | 91,301            |                | Subtotal - Personnel Service                         | 100,417                       | 100,417                      | 104,858           | 4,441        | 4              |
| 1,084                          | 830               | 540               | 4200           | Staff Travel   | 10,500                        | 10,500                       | 10,250            | (250)        | (2)            |
| 980                            | 3,420             | 3,870             | 4300           | Utility Services                                     | 2,500                         | 2,500                        | 6,500             | 4,000        | 160            |
| 7,883,346                      | 8,074,912         | 7,661,011         | 4400           | Other Purchased Services                             | 7,533,109                     | 7,534,209                    | 7,681,874         | 147,665      | 2              |
| 6,119                          | 17,644            | 19,865            | 4500           | Supplies, Materials, and Media                       | 39,300                        | 37,200                       | 16,800            | (20,400)     | (55)           |
| 855                            | 1,908             | 20                | 4900           | Other Expenses                                       | 1,800                         | 1,800                        | 194,926           | 193,126      | 10,729         |
| 7,892,384                      | 8,098,714         | 7,685,306         |                | Subtotal - Other                                     | 7,587,209                     | 7,586,209                    | 7,910,350         | 324,141      | 4              |
| 1,450                          | 19,098            | -                 | 5100           | Equipment  | -                             | 1,000                        | -                 | (1,000)      | -              |
| 8,025,530                      | 8,260,190         | 7,776,607         |                | Fund Total   | 7,687,626                     | 7,687,626                    | 8,015,208         | 327,582      | 4              |
| 124,697                        | (128,549)         | 298,139           |                | Excess (Deficiency) of<br>Revenues over Expenditures | 443,847                       | 443,847                      | -                 | (443,847)    | -              |
| 1,039,092                      | 1,163,789         | 1,035,240         |                | Fund Balance, Beginning of Year                      | 1,333,379                     | 1,333,379                    | 1,777,226         | 443,847      | 33             |
| \$ 1,163,789                   | \$ 1,035,240      | \$ 1,333,379      |                | Fund Balance, End of Year                            | \$ 1,777,226                  | \$ 1,777,226                 | \$ 1,777,226      | \$ -         | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 292 Suicide Awareness Pre & Postvention

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change      | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |             |                |
| \$ -               | \$ 27,721         | \$ 35,369         | 0050           | State  | \$ 30,170                     | \$ 55,170                    | \$ 27,500         | \$ (27,670) | (50)           |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |             |                |
| -                  | 420               | 2,850             | 3100           | Certificated Salaries                                | -                             | 2,451                        | -                 | (2,451)     | (100)          |
| -                  | -                 | 240               | 3200           | Non-Certificated Salaries                            | -                             | 1,811                        | -                 | (1,811)     | (100)          |
| -                  | 32                | 418               | 3500           | Employee Benefits                                    | -                             | 326                          | -                 | (326)       | (100)          |
| -                  | 452               | 3,508             |                | Subtotal - Personnel Services                        | -                             | 4,588                        | -                 | (4,588)     | -              |
| -                  | 21,160            | 16,538            | 4100           | Professional and Technical Services                  | -                             | 27,666                       | -                 | (27,666)    | (100)          |
| -                  | 4,120             | 11,767            | 4200           | Staff Travel   | -                             | 8,447                        | -                 | (8,447)     | (100)          |
| -                  | 116               | 1,881             | 4250           | Student Travel                                       | -                             | 649                          | -                 | -           | -              |
| -                  | 809               | -                 | 4500           | Supplies, Materials, and Media                       | -                             | 11,408                       | -                 | (11,408)    | (100)          |
| -                  | -                 | -                 | 4900           | Other Expenses                                       | 30,170                        | -                            | 27,500            | 27,500      | -              |
| -                  | 1,064             | 1,675             | 4950           | Indirect Costs                                       | -                             | 2,412                        | -                 | (2,412)     | (100)          |
| -                  | 27,269            | 31,861            |                | Subtotal - Other                                     | 30,170                        | 50,582                       | 27,500            | (23,082)    | (46)           |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -           | -              |
| -                  | 27,721            | 35,369            |                | Fund Total   | 30,170                        | 55,170                       | 27,500            | (27,670)    | (50)           |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -           | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -           | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -        | -              |

This grants provides resources to help high schools, school districts and communities design and implement strategies for prevent suicide and promote behavioral health among students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 298 Title ID, Delinquent

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change  | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|---------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |         |                |
| \$ 15,846          | \$ 4,373          | \$ 13,548         | 0150           | Intergovernmental - Federal                          | \$ 22,459                     | \$ 22,459                    | \$ 22,580         | \$ 121  | 1              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |         |                |
| 1,175              | 1,876             | 1,477             | 3100           | Certificated Salaries                                | 2,200                         | 2,200                        | 2,000             | (200)   | (9)            |
| -                  | 246               | -                 | 3200           | Non-Certificated Salaries                            | 1,270                         | 1,270                        | 2,000             | 730     | 57             |
| 164                | 162               | 157               | 3500           | Employee Benefits                                    | 405                           | 405                          | 879               | 474     | 117            |
| 1,339              | 2,284             | 1,634             |                | Subtotal - Personnel Services                        | 3,875                         | 3,875                        | 4,879             | 1,004   | 26             |
| -                  | -                 | 6,167             | 4100           | Professional and Technical Services                  | 13,800                        | 9,900                        | 9,000             | (900)   | (9)            |
| -                  | -                 | 20                | 4200           | Staff Travel   | 1,000                         | 500                          | 2,000             | 1,500   | 300            |
| -                  | -                 | -                 | 4300           | Utility Services                                     | 300                           | 300                          | 300               | -       | -              |
| 6,658              | 1,921             | 2,610             | 4500           | Supplies, Materials, and Media                       | 1,045                         | 3,487                        | 3,853             | 366     | 10             |
| 308                | 168               | 518               | 4950           | Indirect Costs                                       | 915                           | 826                          | 1,203             | 377     | 46             |
| 6,966              | 2,089             | 9,315             |                | Subtotal - Other                                     | 17,060                        | 15,013                       | 16,356            | 1,343   | 9              |
| 7,541              | -                 | 2,599             | 5100           | Equipment  | 1,524                         | 3,571                        | 1,345             | (2,226) | (100)          |
| 15,846             | 4,373             | 13,548            |                | Fund Total   | 22,459                        | 22,459                       | 22,580            | 121     | 1              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -       | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -       | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -    | -              |

The Title ID, Delinquent grant serves the needs of students residing in state funded facilities for neglected or delinquent children or youth.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund 266 Title VI-B

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                               | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change       | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|---|-------------------------------|------------------------------|-------------------|--------------|----------------|
| <u>Revenue</u>     |                   |                   |                |   |                               |                              |                   |              |                |
| \$ 2,354,094       | \$ 2,709,014      | \$ 2,089,204      | 0150           | Intergovernmental - Federal                       | \$ 2,487,308                  | \$ 3,479,035                 | \$ 3,129,362      | \$ (349,673) | (10)           |
| <u>Expenditure</u> |                   |                   |                |   |                               |                              |                   |              |                |
| 405,988            | 356,229           | 218,369           | 3100           | Certificated Salaries                             | 95,140                        | 245,140                      | 217,043           | (28,097)     | (11)           |
| 842,218            | 1,049,597         | 897,284           | 3200           | Non-Certificated Salaries                         | 1,090,747                     | 1,388,442                    | 1,263,741         | (124,701)    | (9)            |
| 881,224            | 1,098,166         | 792,676           | 3500           | Employee Benefits                                 | 1,114,624                     | 1,527,269                    | 1,428,608         | (98,661)     | (6)            |
| 2,129,430          | 2,503,992         | 1,908,329         |                | Subtotal - Personnel Services                     | 2,300,511                     | 3,160,851                    | 2,909,392         | (251,459)    | (8)            |
| 12,236             | 16,261            | -                 | 4100           | Professional and Technical Services               | -                             | -                            | -                 | -            | -              |
| 93,843             | 77,343            | 61,815            | 4200           | Staff Travel                                      | -                             | 60,000                       | 60,000            | -            | -              |
| 6,384              | 4,278             | 2,383             | 4400           | Other Purchased Services                          | -                             | 3,000                        | 3,000             | -            | 100            |
| 21,165             | 3,197             | 17,760            | 4500           | Supplies, Materials, and Media                    | 24,014                        | 103,140                      | 23,073            | (80,067)     | (78)           |
| -                  | -                 | -                 | 4900           | Other Expenses                                    | 56,552                        | -                            | -                 | -            | -              |
| 87,128             | 103,943           | 103,943           | 4950           | Indirect Costs                                    | 106,231                       | 152,044                      | 133,897           | (18,147)     | (12)           |
| 220,756            | 205,022           | 185,901           |                | Subtotal - Other                                  | 186,797                       | 318,184                      | 219,970           | (98,214)     | (31)           |
| 3,908              | -                 | -                 | 5100           | Equipment   | -                             | -                            | -                 | -            | -              |
| 2,354,094          | 2,709,014         | 2,094,230         |                | Fund Total  | 2,487,308                     | 3,479,035                    | 3,129,362         | (349,673)    | (10)           |
| -                  | -                 | -                 |                | Excess (Deficiency) of Revenues over Expenditures | -                             | -                            | -                 | -            | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                   | -                             | -                            | -                 | -            | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                         | \$ -                          | \$ -                         | \$ -              | \$ -         | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 350 Title VII, Indian Education

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change          | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-----------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |                 |                |
| \$ 432,543         | \$ 447,491        | \$ 481,868        | 0100           | Federal - Direct                                     | \$ 444,849                    | \$ 444,849                   | \$ 443,913        | \$ (936)        | (0)            |
| -                  | -                 | -                 | 0150           | Intergovernmental - Federal                          | -                             | -                            | -                 | -               | -              |
| <u>432,543</u>     | <u>447,491</u>    | <u>481,868</u>    |                | Total Revenue  | <u>444,849</u>                | <u>444,849</u>               | <u>443,913</u>    | <u>(936)</u>    | <u>(0)</u>     |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |                 |                |
| 74,605             | 56,661            | 95,111            | 3100           | Certificated Salaries                                | 91,884                        | 99,358                       | 75,638            | (23,720)        | (24)           |
| 74,909             | 88,103            | 67,468            | 3200           | Non-Certificated Salaries                            | 77,000                        | 87,590                       | 99,230            | 11,640          | 13             |
| 85,872             | 68,961            | 46,230            | 3500           | Employee Benefits                                    | 50,591                        | 56,019                       | 55,806            | (213)           | (0)            |
| <u>235,386</u>     | <u>213,725</u>    | <u>208,809</u>    |                | Subtotal - Personnel Services                        | <u>219,475</u>                | <u>242,967</u>               | <u>230,674</u>    | <u>(12,293)</u> | <u>(5)</u>     |
| 168,232            | 158,832           | 178,615           | 4100           | Professional and Technical Services                  | 169,037                       | 140,125                      | 143,269           | 3,144           | 2              |
| 7,301              | 11,355            | 6,256             | 4200           | Staff Travel   | 5,000                         | 3,838                        | 30,000            | 26,162          | 682            |
| 2,922              | 29,461            | 47,012            | 4250           | Student Travel                                       | 15,000                        | 28,953                       | -                 | (28,953)        | (100)          |
| 325                | 390               | -                 | 4300           | Utility Services                                     | -                             | -                            | -                 | -               | -              |
| -                  | 550               | -                 | 4400           | Other Purchased Services                             | -                             | -                            | -                 | -               | -              |
| 730                | 16,008            | 1,785             | 4500           | Supplies, Materials, and Media                       | 13,360                        | 9,525                        | 20,127            | 10,602          | 111            |
| 1,612              | -                 | 16,576            | 4900           | Other Expenses                                       | 2,774                         | -                            | -                 | -               | -              |
| 16,035             | 17,170            | 22,815            | 4950           | Indirect Costs                                       | 20,203                        | 19,441                       | 19,843            | 402             | 2              |
| <u>197,157</u>     | <u>233,766</u>    | <u>273,059</u>    |                | Subtotal - Other                                     | <u>225,374</u>                | <u>201,882</u>               | <u>213,239</u>    | <u>11,357</u>   | <u>6</u>       |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -               | -              |
| <u>432,543</u>     | <u>447,491</u>    | <u>481,868</u>    |                | Fund Total   | <u>444,849</u>                | <u>444,849</u>               | <u>443,913</u>    | <u>(936)</u>    | <u>(0)</u>     |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -               | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -               | -              |
| <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ -</u>       |                | Fund Balance, End of Year                            | <u>\$ -</u>                   | <u>\$ -</u>                  | <u>\$ -</u>       | <u>\$ -</u>     |                |

The Title VII, Indian Education grant provides math, reading, writing, and study skill tutorials to eligible Alaska Native and/or Native American students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 386 University of Alaska Future Educators

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change   | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|----------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |          |                |
| \$ -               | \$ -              | \$ 14,527         | 0150           | Intergovernmental - Federal                          | \$ 822                        | \$ 822                       | \$ -              | \$ (822) | (100)          |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |          |                |
| -                  | -                 | 6,100             | 3100           | Certificated Salaries                                | -                             | -                            | -                 | -        | -              |
| -                  | -                 | 846               | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -        | -              |
| -                  | -                 | -                 | 3500           | Employee Benefits                                    | -                             | -                            | -                 | -        | -              |
| -                  | -                 | 6,946             |                | Subtotal - Personnel Services                        | -                             | -                            | -                 | -        | -              |
| -                  | -                 | 782               | 4200           | Staff Travel   | 822                           | -                            | -                 | -        | -              |
| -                  | -                 | 6,799             | 4250           | Student Travel                                       | -                             | 822                          | -                 | (822)    | (100)          |
| -                  | -                 | 7,581             |                | Subtotal - Other                                     | 822                           | 822                          | -                 | (822)    | (100)          |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -        | -              |
| -                  | -                 | 14,527            |                | Fund Total   | 822                           | 822                          | -                 | (822)    | (100)          |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -        | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -        | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -     | -              |

This grant provides funds to attend the Educators Rising State Officer Leadership Training.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 272 Upward Bound

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2017-18<br>Budget | Current<br>2017-18<br>Budget | 2018-19<br>Budget | Change   | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|----------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |          |                |
| \$ 25,937          | \$ 23,371         | \$ -              | 0150           | Intergovernmental - Federal                          | \$ 23,849                     | \$ 23,849                    | \$ 30,000         | \$ 6,151 | 26             |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |          |                |
| 11,842             | 11,842            | -                 | 3100           | Certificated Salaries                                | 5,920                         | 5,920                        | 11,842            | 5,922    | 100            |
| 1,043              | 509               | -                 | 3200           | Non-Certificated Salaries                            | -                             | 480                          | -                 | (480)    | (100)          |
| 1,733              | 1,691             | -                 | 3500           | Employee Benefits                                    | 830                           | 830                          | 1,658             | 828      | 100            |
| 14,618             | 14,042            | -                 |                | Subtotal - Personnel Services                        | 6,750                         | 7,230                        | 13,500            | 6,270    | 87             |
| 1,338              | 1,128             | -                 | 4250           | Student Travel                                       | -                             | 1,962                        | -                 | (1,962)  | (100)          |
| 2,411              | 1,997             | -                 | 4500           | Supplies, Materials, and Media                       | 10,700                        | 7,989                        | 5,700             | (2,289)  | (29)           |
| 7,570              | 6,204             | -                 | 4900           | Other Expenses                                       | 6,000                         | 6,000                        | 10,800            | -        | -              |
| -                  | -                 | -                 | 4950           | Indirect Costs                                       | 399                           | 399                          | -                 | (399)    | (100)          |
| 11,319             | 9,329             | -                 |                | Subtotal - Other                                     | 17,099                        | 16,350                       | 16,500            | 150      | 1              |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | 269                          | -                 | (269)    | (100)          |
| 25,937             | 23,371            | -                 |                | Fund Total   | 23,849                        | 23,849                       | 30,000            | 6,151    | 26             |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -        | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -        | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -     | -              |

The Upward Bound programs mission is to lead students into post-secondary education, through mentoring and cultural activities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 284 Youth In Detention

Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change    | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-----------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |           |                |
| \$ 69,143          | \$ 73,776         | 73,776            | 0050           | State  | \$ 73,776                     | \$ 73,776                    | \$ 110,150        | \$ 36,374 | 49             |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |           |                |
| 49,905             | 52,060            | 51,916            | 3100           | Certificated Salaries                                | 51,940                        | 52,018                       | 75,338            | 23,320    | 45             |
| -                  | 132               | -                 | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -         | -              |
| 16,675             | 18,629            | 18,367            | 3500           | Employee Benefits                                    | 18,612                        | 18,534                       | 30,099            | 11,565    | 62             |
| 66,580             | 70,821            | 70,283            |                | Subtotal - Personnel Services                        | 70,552                        | 70,552                       | 105,437           | 34,885    | 49             |
| -                  | 124               | -                 | 4500           | Supplies, Materials, and Media                       | -                             | -                            | -                 | -         | -              |
| 2,563              | 2,831             | 3,493             | 4950           | Indirect Costs                                       | 3,224                         | 3,224                        | 4,713             | 1,489     | 46             |
| 2,563              | 2,955             | 3,493             |                | Subtotal - Other                                     | 3,224                         | 3,224                        | 4,713             | 1,489     | 46             |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -         | -              |
| 69,143             | 73,776            | 73,776            |                | Fund Total   | 73,776                        | 73,776                       | 110,150           | 36,374    | 49             |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -         | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -         | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -      | -              |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

Fund: 293 Youth Risk Behavior Survey

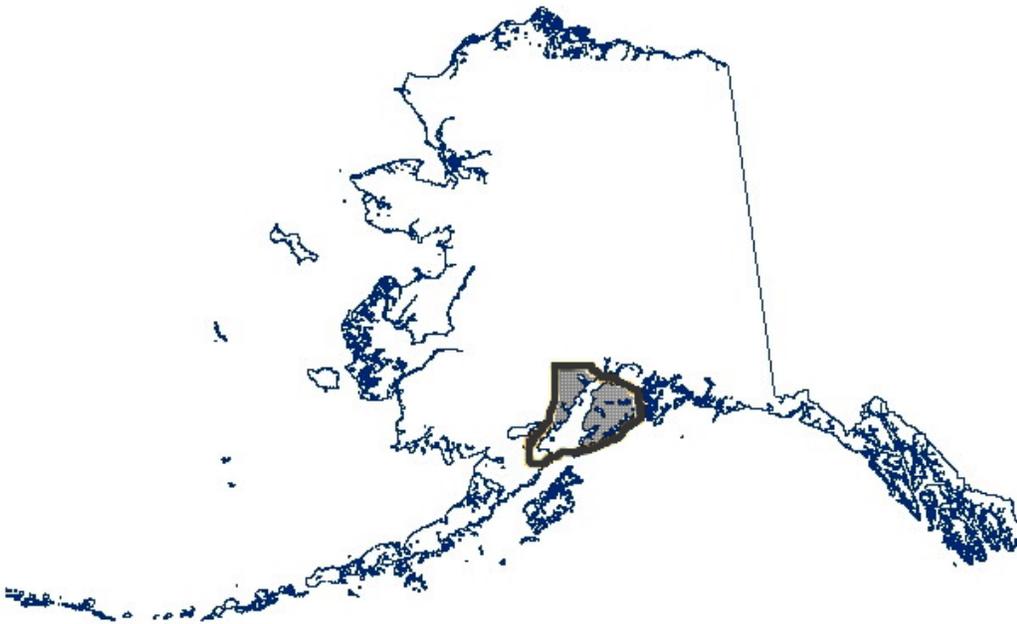
Date: 07/01/19

| 2015-16<br>Actual  | 2016-17<br>Actual | 2017-18<br>Actual | Object<br>Code | Account Description                                  | Original<br>2018-19<br>Budget | Current<br>2018-19<br>Budget | 2019-20<br>Budget | Change      | % Of<br>Change |
|--------------------|-------------------|-------------------|----------------|--|-------------------------------|------------------------------|-------------------|-------------|----------------|
| <u>Revenue</u>     |                   |                   |                |  |                               |                              |                   |             |                |
| \$ -               | \$ 20,421         | \$ -              | 0050           | State  | \$ 16,500                     | \$ 16,500                    | \$ -              | \$ (16,500) | -              |
| <u>Expenditure</u> |                   |                   |                |  |                               |                              |                   |             |                |
| -                  | 1,500             | -                 | 3100           | Certificated Salaries                                | 3,100                         | 3,100                        | -                 | (3,100)     | -              |
| -                  | -                 | -                 | 3200           | Non-Certificated Salaries                            | -                             | -                            | -                 | -           | -              |
| -                  | 208               | -                 | 3500           | Employee Benefits                                    | 434                           | 434                          | -                 | (434)       | -              |
| -                  | 1,708             | -                 |                | Subtotal - Personnel Services                        | 3,534                         | 3,534                        | -                 | (3,534)     | -              |
| -                  | 6,924             | -                 | 4100           | Professional and Technical Services                  | -                             | -                            | -                 | -           | -              |
| -                  | -                 | -                 | 4300           | Utility Services                                     | -                             | -                            | -                 | -           | -              |
| -                  | 11,789            | -                 | 4500           | Supplies, Materials, and Media                       | 12,966                        | 12,966                       | -                 | (12,966)    | -              |
| -                  | 18,713            | -                 |                | Subtotal - Other                                     | 12,966                        | 12,966                       | -                 | (12,966)    | -              |
| -                  | -                 | -                 | 5100           | Equipment  | -                             | -                            | -                 | -           | -              |
| -                  | 20,421            | -                 |                | Fund Total   | 16,500                        | 16,500                       | -                 | (16,500)    | -              |
| -                  | -                 | -                 |                | Excess (Deficiency) of<br>Revenues over Expenditures | -                             | -                            | -                 | -           | -              |
| -                  | -                 | -                 |                | Fund Balance, Beginning of Year                      | -                             | -                            | -                 | -           | -              |
| \$ -               | \$ -              | \$ -              |                | Fund Balance, End of Year                            | \$ -                          | \$ -                         | \$ -              | \$ -        | -              |

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

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**



**INFORMATIONAL SECTION**

**INFORMATIONAL  
SECTION**

|                |  |
|----------------|--|
| Introduced by: | Mayor  |
| Date:          | 05/07/19   |
| Hearings:      | 05/21/19 & 06/04/19  |
| Action:        | Postponed as Amended<br>to 06/04/19  |
| Vote:          | 9 Yes, 0 No, 0 Absent  |
| Date:          | 06/04/19   |
| Action:        | Enacted as Amended   |
| Vote:          | 9 Yes, 0 No, 0 Absent  |
| Date:          | 06/18/19   |
| Action:        | Override Mayor's Line Item<br>Veto – Kenai Peninsula Tourism and<br>Marketing Council Funding FAILED |
| Vote:          | 5 Yes, 4 No, 0 Absent<br>(6 Yes Votes Required to Override Veto)                                     |

**KENAI PENINSULA BOROUGH  
ORDINANCE 2019-19**

**AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2020**

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

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

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

**SECTION 1.** That \$85,437,299 is appropriated in the General Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020 as follows:

|   |              |
|---|--------------|
| General Government Operations                                   | \$17,233,185 |
| Transfer to School District for Operations and In-kind Services | 52,512,091   |
| Transfer to School Debt Service                                 | 3,793,886    |
| Transfer to Special Revenue Funds:                              |              |
| Solid Waste   | 7,797,970    |
| Post-Secondary Education  | 847,186      |
| 911 Communications Fund   | 350,000      |
| Nikiski Senior Service Area                                     | 52,981       |
| Eastern Peninsula Highway Emergency Service Area                | 350,000      |
| Transfer to Capital Projects Funds:                             |              |
| School Revenue  | 2,250,000    |
| General Government  | 250,000      |

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

|   |                     |
|---|---------------------|
| A. Local Effort                           | \$41,463,667        |
| B. Maintenance                            | 7,773,247           |
| C. School District Utilities              | 90,000              |
| D. School District Insurance              | 2,970,178           |
| E. School District Audit                  | 95,790              |
| F. Custodial Services                     | <u>119,209</u>      |
| Total Local Contribution per AS 14.17.410 | <u>\$52,512,091</u> |

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

**SECTION 4.** That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020 are as follows:

|  |             |
|--|-------------|
| Nikiski Fire Service Area                            | \$5,250,018 |
| Bear Creek Fire Service Area                         | 681,018     |
| Anchor Point Fire and Emergency Medical Service Area | 1,218,767   |
| Central Emergency Service Area                       | 10,241,832  |
| Central Peninsula Emergency Medical Service Area     | 8,113       |
| Kachemak Emergency Service Area                      | 1,199,672   |
| Eastern Peninsula Highway Emergency Area             | 411,683     |
| Seward Bear Creek Flood Service Area                 | 379,104     |
| 911 Communications                                   | 2,413,929   |
| Kenai Peninsula Borough Road Service Area            | 8,464,585   |
| Engineer's Estimate Fund                             | 12,000      |
| North Peninsula Recreation Service Area              | 2,837,169   |
| Seldovia Recreational Service Area                   | 62,512      |
| Post-Secondary Education                             | 847,186     |
| Land Trust   | 1,833,098   |
| Nikiski Senior Service Area                          | 398,200     |
| Solid Waste  | 8,708,901   |
| Central Kenai Peninsula Hospital Service Area        | 9,743,625   |
| South Kenai Peninsula Hospital Service Area          | 4,178,918   |

**SECTION 5.** That \$4,054,226 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

**SECTION 6.** That \$446,938 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

**SECTION 7.** That \$94,520 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

**SECTION 8.** That \$9,474,875 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

**SECTION 9.** That \$2,227,819 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

**SECTION 10.** That \$1,063,500 is appropriated in the Solid Waste Service Area Debt Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

**SECTION 11.** That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020 are as follows:

|                                 |             |
|---------------------------------|-------------|
| School Revenue                  | \$2,250,000 |
| Solid Waste                     | 670,525     |
| 911 Communications              | 175,000     |
| Service Areas:                  |             |
| Nikiski Fire                    | 350,000     |
| Bear Creek Fire                 | 10,820      |
| Anchor Point Fire & EMS         | 60,000      |
| Central Emergency Services      | 1,150,000   |
| Kachemak Emergency Service Area | 20,000      |
| North Peninsula Recreation      | 957,000     |
| Road Service Area               | 2,558,175   |
| South Kenai Peninsula Hospital  | 3,002,714   |

**SECTION 12.** That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020 are as follows:

|                          |             |
|--------------------------|-------------|
| Insurance and Litigation | \$4,528,420 |
| Health Insurance Reserve | 8,254,123   |
| Equipment Replacement    | 650,000     |

**SECTION 13.** That the FY2020 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 7, 2019, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

**SECTION 14.** That funds reserved for outstanding encumbrances as of June 30, 2019 are reappropriated for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

**SECTION 15.** That the fee schedule presented in the budget document is approved.

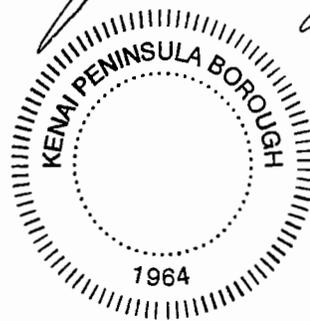
**SECTION 16.** That this ordinance takes effect at 12:01 a.m. on July 1, 2019.

**ENACTED BY THE KENAI PENINSULA BOROUGH ASSEMBLY THIS 6TH DAY OF JUNE, 2019.**

  
Wayne H. Ogle, Assembly President

ATTEST:

  
John Blankenship, MMC, Borough Clerk



This ordinance reflects the following amendments:

05/21/19 Vote: Amendment to budget document, Page 69 General Fund Records Management, decrease account number 100.11140.00000.43812 "Equipment Replacement Payments," \$4,810

Yes: Bagley, Blakeley, Carpenter, Cooper, Dunne, Fischer, Hibbert, Smalley, Ogle

No: None

Absent: None

05/21/19 Vote: Amendment to budget document, Page 275 Postsecondary Education Kenai Peninsula College, increase account number 242.78090.00000.43023 "Kenai Peninsula College," \$47,186

Yes: Bagley, Blakeley, Carpenter, Cooper, Dunne, Fischer, Hibbert, Smalley, Ogle

No: None

Absent: None

05/21/19 Vote: Amendment to budget document, Page 145 General Fund Economic Development, increase account number 100.94900.00000.43021 "Peninsula Promotion – KPTMC," \$100,000

Yes: Bagley, Cooper, Dunne, Hibbert, Smalley

No: Blakeley, Carpenter, Fischer, Ogle

Absent: None

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

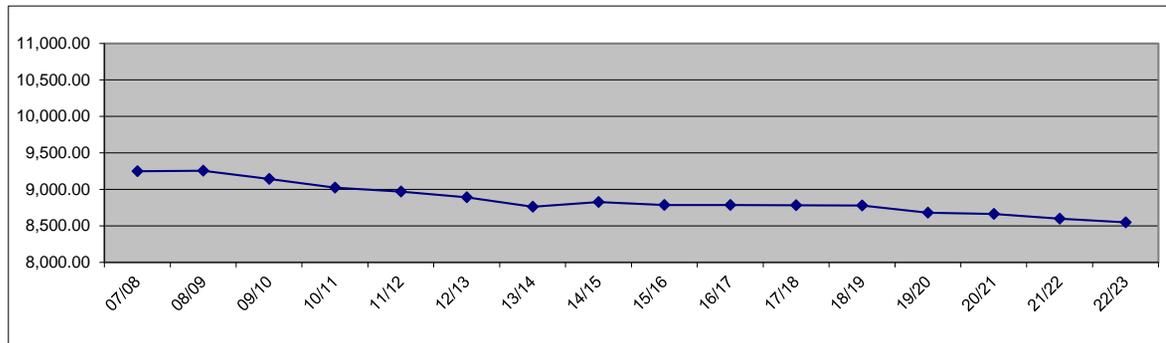
**2019-2020 Budget  
FY08 - FY19 Enrollment History and FY20-FY24 Enrollment Projections**

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

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

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

| Year  | PreSch | K      | 1      | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     | 11     | 12     | Enroll   | Growth |
|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|--------|
| 07/08 | 0      | 686.41 | 641.40 | 629.85 | 689.03 | 656.85 | 700.97 | 641.45 | 726.30 | 709.65 | 860.30 | 867.33 | 771.16 | 669.00 | 9,249.70 | 0.00%  |
| 08/09 | 11.75  | 689.77 | 647.55 | 658.95 | 641.69 | 682.29 | 671.25 | 708.21 | 669.76 | 722.92 | 837.92 | 834.98 | 770.35 | 708.38 | 9,255.77 | 0.07%  |
| 09/10 | 5.96   | 690.87 | 641.10 | 670.51 | 653.08 | 640.06 | 697.06 | 683.36 | 725.96 | 685.30 | 820.06 | 808.14 | 726.36 | 696.85 | 9,144.67 | -1.20% |
| 10/11 | 6.90   | 681.79 | 665.85 | 656.65 | 666.70 | 657.40 | 629.65 | 706.24 | 696.60 | 727.03 | 695.31 | 723.72 | 746.94 | 764.28 | 9,025.06 | -1.31% |
| 11/12 | 27.57  | 663.65 | 653.35 | 664.45 | 658.70 | 655.60 | 672.35 | 634.32 | 708.19 | 693.46 | 726.80 | 685.81 | 703.10 | 822.22 | 8,969.57 | -0.61% |
| 12/13 | 22.99  | 691.25 | 661.95 | 651.30 | 688.10 | 687.15 | 660.45 | 674.45 | 630.95 | 722.45 | 701.35 | 731.90 | 664.75 | 703.02 | 8,892.06 | -0.86% |
| 13/14 | 21.92  | 691.15 | 667.15 | 659.80 | 644.10 | 661.80 | 669.95 | 650.05 | 671.19 | 636.41 | 696.30 | 682.86 | 731.84 | 676.00 | 8,760.52 | -1.48% |
| 14/15 | 21.92  | 698.29 | 691.70 | 675.45 | 664.16 | 642.55 | 678.01 | 693.20 | 654.60 | 682.01 | 639.16 | 685.71 | 669.90 | 731.21 | 8,827.87 | 0.77%  |
| 15/16 | 28.13  | 662.45 | 696.85 | 688.74 | 688.70 | 673.60 | 655.20 | 680.01 | 676.50 | 667.00 | 674.75 | 624.76 | 681.65 | 689.26 | 8,787.60 | -0.46% |
| 16/17 | 26.91  | 669.04 | 680.74 | 706.70 | 681.60 | 691.20 | 683.80 | 666.40 | 679.24 | 680.09 | 659.65 | 660.35 | 611.06 | 688.05 | 8,784.83 | -0.03% |
| 17/18 | 0      | 687.00 | 671.00 | 678.00 | 697.00 | 676.00 | 678.00 | 695.00 | 668.00 | 675.00 | 695.00 | 665.00 | 668.00 | 628.00 | 8,781.00 | -0.04% |
| 18/19 | 0      | 676.00 | 696.00 | 670.00 | 678.00 | 697.00 | 676.00 | 629.00 | 696.00 | 668.00 | 681.00 | 698.00 | 663.00 | 680.00 | 8,778.00 | -0.03% |
| 19/20 | 0      | 677.00 | 685.00 | 694.00 | 670.00 | 678.00 | 697.00 | 626.00 | 634.00 | 697.00 | 674.00 | 684.00 | 696.00 | 677.00 | 8,681.00 | -1.11% |
| 20/21 | 0      | 682.00 | 686.00 | 684.00 | 694.00 | 670.00 | 678.00 | 647.00 | 631.00 | 635.00 | 700.00 | 677.00 | 682.00 | 710.00 | 8,664.00 | -0.20% |
| 21/22 | 0      | 681.00 | 691.00 | 685.00 | 684.00 | 694.00 | 670.00 | 628.00 | 652.00 | 632.00 | 640.00 | 703.00 | 675.00 | 696.00 | 8,599.00 | -0.75% |
| 22/23 | 0      | 647.00 | 649.00 | 655.00 | 645.00 | 640.00 | 691.00 | 596.00 | 653.00 | 662.00 | 663.00 | 684.00 | 685.00 | 679.00 | 8,549.00 | -0.58% |
| 23/24 | 0      | 648.00 | 653.00 | 647.00 | 657.00 | 639.00 | 652.00 | 631.00 | 607.00 | 649.00 | 647.00 | 667.00 | 704.00 | 717.00 | 8,518.00 | -0.36% |



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2019-2020 Budget**  
**OASIS Enrollment History by School**

|                             | 07/08    | 08/09    | 09/10    | 10/11    | 11/12    | 12/13    | 13/14    | 14/15    | 15/16    | 16/17    | 17/18    | 18/19    |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Aurora Borealis Charter     | 180.00   | 184.00   | 182.00   | 182.60   | 193.30   | 188.14   | 193.05   | 187.25   | 181.80   | 193.70   | 197.00   | 193.70   |
| Chapman                     | 96.25    | 95.45    | 91.20    | 89.21    | 100.83   | 98.05    | 109.40   | 101.75   | 102.40   | 114.00   | 130.64   | 122.94   |
| Connections                 | 846.87   | 893.60   | 958.80   | 887.93   | 820.84   | 836.44   | 749.11   | 694.95   | 726.05   | 754.06   | 724.84   | 770.47   |
| Cooper Landing              | 11.25    | 11.00    | 6.25     | 10.00    | 10.00    | 11.55    | 17.00    | 18.70    | 14.65    | 18.00    | 15.00    | 13.90    |
| Fireweed Academy Charter    | 75.70    | 72.75    | 75.45    | 115.55   | 130.05   | 109.50   | 108.50   | 102.50   | 91.50    | 105.00   | 123.05   | 114.50   |
| Homer Flex                  | 33.10    | 36.30    | 35.45    | 26.95    | 35.10    | 28.30    | 34.00    | 31.60    | 36.05    | 37.60    | 29.80    | 37.85    |
| Homer High                  | 453.13   | 427.85   | 397.60   | 384.93   | 408.05   | 406.62   | 389.21   | 391.83   | 369.19   | 381.29   | 396.09   | 392.47   |
| Homer Middle                | 204.70   | 186.55   | 208.50   | 221.05   | 192.45   | 183.75   | 189.55   | 197.44   | 189.15   | 194.91   | 188.85   | 196.50   |
| Hope                        | 9.00     | 10.15    | 15.50    | 13.00    | 12.00    | 16.80    | 17.25    | 22.00    | 16.00    | 17.00    | 17.00    | 17.00    |
| Kachemak Selo               | 86.00    | 83.00    | 82.70    | 84.40    | 75.00    | 64.00    | 63.00    | 57.75    | 49.00    | 48.00    | 46.31    | 43.00    |
| Kaleidoscope Charter        | 196.00   | 233.00   | 247.95   | 246.00   | 248.60   | 253.05   | 252.20   | 253.10   | 255.25   | 253.85   | 259.80   | 258.90   |
| K-Beach                     | 441.35   | 423.57   | 434.55   | 426.50   | 404.40   | 373.90   | 384.75   | 385.23   | 418.53   | 407.88   | 390.40   | 411.48   |
| Kenai Alternative           | 99.30    | 98.20    | 81.20    | 95.01    | 80.43    | 78.23    | 79.18    | 70.90    | 73.25    | 70.75    | 69.43    | 63.10    |
| Kenai Central               | 512.40   | 521.25   | 532.75   | 513.05   | 525.85   | 522.25   | 531.53   | 490.59   | 505.39   | 457.91   | 457.60   | 467.75   |
| Kenai Middle                | 376.95   | 365.38   | 360.75   | 370.85   | 361.73   | 374.28   | 351.45   | 381.25   | 378.50   | 375.44   | 346.27   | 365.38   |
| Marathon                    | 10.00    | 10.00    | 10.00    | 10.00    | 10.00    | 10.00    | 10.00    | 10.00    | 10.00    | 10.00    | 10.00    | 10.00    |
| McNeil Canyon               | 109.00   | 136.75   | 136.43   | 121.45   | 126.00   | 137.35   | 131.00   | 120.00   | 116.00   | 124.75   | 123.00   | 117.00   |
| Moose Pass                  | 28.05    | 29.40    | 15.75    | 15.85    | 18.00    | 17.00    | 16.10    | 13.75    | 10.00    | 11.00    | 13.95    | 17.00    |
| Mountain View               | 433.07   | 437.55   | 434.20   | 440.90   | 435.30   | 453.90   | 423.74   | 427.25   | 430.90   | 418.57   | 465.82   | 468.98   |
| Nanwalek                    | 62.95    | 70.00    | 70.85    | 79.75    | 78.25    | 80.13    | 78.80    | 77.30    | 77.10    | 82.75    | 77.20    | 75.45    |
| Nikiski Middle/Senior       | 379.75   | 368.85   | 362.95   | 383.45   | 396.78   | 388.76   | 400.95   | 407.26   | 368.84   | 373.64   | 362.85   | 362.23   |
| Nikiski North Star          | 383.05   | 358.75   | 379.50   | 390.54   | 347.51   | 340.20   | 343.80   | 348.50   | 350.60   | 361.25   | 348.80   | 316.45   |
| Nikolaevsk                  | 55.45    | 73.30    | 72.50    | 70.75    | 70.50    | 71.00    | 72.10    | 64.00    | 66.00    | 65.50    | 77.85    | 78.50    |
| Ninilchik                   | 174.50   | 167.00   | 169.87   | 185.30   | 164.65   | 143.59   | 139.30   | 155.90   | 139.60   | 123.00   | 100.50   | 108.05   |
| Paul Banks                  | 215.00   | 210.65   | 222.12   | 175.59   | 162.95   | 173.31   | 165.05   | 183.43   | 184.50   | 197.67   | 188.40   | 204.74   |
| Port Graham                 | 25.00    | 20.00    | 15.00    | 20.00    | 21.40    | 19.00    | 20.00    | 27.00    | 26.60    | 36.50    | 33.00    | 37.15    |
| Razdolna                    | 39.00    | 48.90    | 38.00    | 63.00    | 64.50    | 77.50    | 77.00    | 83.48    | 81.73    | 86.72    | 90.75    | 94.75    |
| Redoubt                     | 367.85   | 378.07   | 373.85   | 375.38   | 371.06   | 390.35   | 373.50   | 400.65   | 351.75   | 349.40   | 339.15   | 321.85   |
| River City Academy          | 33.55    | 37.05    | 54.80    | 65.25    | 71.45    | 75.55    | 71.45    | 88.45    | 73.65    | 80.85    | 82.85    | 69.95    |
| Sears                       | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Seward High                 | 208.45   | 193.05   | 181.00   | 166.00   | 177.31   | 182.65   | 175.75   | 185.35   | 177.30   | 188.95   | 181.85   | 159.64   |
| Seward Middle               | 88.60    | 89.65    | 91.15    | 93.80    | 79.52    | 82.25    | 82.05    | 125.95   | 144.50   | 125.65   | 118.84   | 122.04   |
| Skyview High                | 464.25   | 452.94   | 394.14   | 339.50   | 369.65   | 332.29   | 268.66   | -        | -        | -        | -        | -        |
| Skyview Middle              | -        | -        | -        | -        | -        | -        | -        | 389.88   | 419.99   | 413.40   | 403.05   | 410.36   |
| Soldotna Elem               | 266.88   | 280.90   | 248.17   | 247.73   | 270.60   | 260.10   | 264.21   | 290.45   | 308.51   | 301.89   | 297.94   | 273.47   |
| Soldotna High               | 551.77   | 537.05   | 551.55   | 525.95   | 504.90   | 487.13   | 539.90   | 583.60   | 571.58   | 554.22   | 560.10   | 544.74   |
| Soldotna Middle             | 462.20   | 444.10   | 421.20   | 374.81   | 401.85   | 411.25   | 372.04   | -        | -        | -        | -        | -        |
| Soldotna Montessori Charter | 160.68   | 161.60   | 159.45   | 161.05   | 166.25   | 166.05   | 166.50   | 155.28   | 162.00   | 164.82   | 167.00   | 164.90   |
| Soldotna Prep               | -        | -        | -        | -        | -        | -        | -        | 203.15   | 190.35   | 198.60   | 195.47   | 187.88   |
| Spring Creek                | 55.00    | 55.00    | 55.00    | 55.00    | 55.00    | -        | -        | -        | -        | -        | -        | -        |
| Sterling                    | 169.77   | 158.30   | 134.81   | 154.50   | 162.22   | 175.98   | 199.50   | 239.05   | 227.75   | 217.94   | 210.80   | 197.30   |
| Susan B English             | 65.40    | 61.40    | 46.00    | 49.20    | 43.50    | 40.75    | 48.00    | 40.50    | 45.65    | 32.00    | 34.47    | 31.54    |
| Tebughna                    | 31.80    | 36.30    | 30.00    | 34.50    | 38.65    | 39.25    | 35.70    | 31.50    | 39.00    | 29.00    | 28.25    | 30.40    |
| Tustumena                   | 158.70   | 154.25   | 151.50   | 149.80   | 159.00   | 154.83   | 167.69   | 168.55   | 174.81   | 170.90   | 177.02   | 181.10   |
| Voznesenka                  | 116.00   | 117.50   | 99.50    | 96.45    | 102.45   | 98.78    | 103.75   | 111.10   | 104.25   | 99.80    | 97.00    | 101.00   |
| West Homer Elem             | 242.83   | 258.37   | 236.13   | 241.70   | 222.20   | 230.25   | 232.25   | 230.25   | 242.60   | 253.86   | 255.20   | 245.95   |
| William H. Seward Elem      | 269.15   | 267.04   | 278.60   | 270.83   | 279.49   | 308.00   | 312.55   | 279.45   | 285.33   | 282.81   | 278.54   | 278.92   |
|                             | 9,249.70 | 9,255.77 | 9,144.67 | 9,025.06 | 8,969.57 | 8,892.06 | 8,760.52 | 8,827.87 | 8,787.60 | 8,784.83 | 8,711.73 | 8,680.28 |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2019-2020 General Fund Budget  
Revenue and Expenditures**

| <b>Actual</b> |                 |                       |                            |                     |             |
|---------------|-----------------|-----------------------|----------------------------|---------------------|-------------|
|               | Assessed Value  | Budgeted Expenditures | OASIS K-12 Foundation AADM | Actual Expenditures | Per Student |
| FY09          | \$5,966,757,000 | \$120,377,796         | 9,255.77                   | \$119,621,242       | \$12,924    |
| FY10          | \$6,369,098,000 | \$129,915,465         | 9,144.67                   | \$121,798,918       | \$13,319    |
| FY11          | \$6,393,531,000 | \$132,411,442         | 9,025.06                   | \$124,940,921       | \$13,844    |
| FY12          | \$6,633,241,000 | \$138,363,092         | 8,969.57                   | \$138,995,990       | \$15,496    |
| FY13          | \$6,716,010,000 | \$147,251,320         | 8,892.06                   | \$145,234,534       | \$16,333    |
| FY14          | \$6,960,196,000 | \$151,275,395         | 8,760.52                   | \$149,334,044       | \$17,046    |
| FY15          | \$6,937,316,000 | \$272,185,181         | 8,827.87                   | \$272,731,469       | \$30,894    |
| FY16          | \$7,278,398,000 | \$142,164,804         | 8,787.60                   | \$142,197,864       | \$16,178    |
| FY17          | \$7,815,709,000 | \$143,019,559         | 8,784.83                   | \$141,065,303       | \$16,280    |
| FY18          | \$8,140,448,000 | \$140,638,636         | 8,711.73                   | \$139,502,630       | \$16,144    |

| <b>Budgeted</b> |                 |                       |                               |                     |             |
|-----------------|-----------------|-----------------------|-------------------------------|---------------------|-------------|
|                 | Assessed Value  | Budgeted Expenditures | Projected K-12 Foundation ADM | Actual Expenditures | Per Student |
| FY19            | \$8,190,029,000 | \$143,306,553         | 8,680                         | \$139,471,259       | \$16,509.97 |
| FY20            | *               | \$145,362,469         | 8,681                         |                     | \$16,745    |

| <b>Actual</b> |                       |                 |                |                    |                    |               |                    |                 |                      |               |
|---------------|-----------------------|-----------------|----------------|--------------------|--------------------|---------------|--------------------|-----------------|----------------------|---------------|
| Year          | Borough Appropriation | Borough In-Kind | Other Revenues | Total Local Effort | Local % of Funding | State Funding | State % of Funding | Federal Funding | Federal % of Funding | Total Revenue |
| FY09          | \$32,948,855          | \$8,198,090     | \$2,163,295    | \$43,310,240       | 35.68%             | \$77,791,520  | 64.08%             | \$288,038       | 0.24%                | \$121,389,798 |
| FY10          | \$33,813,342          | \$9,170,034     | \$2,031,028    | \$45,014,404       | 37.01%             | \$76,214,720  | 62.66%             | \$408,492       | 0.34%                | \$121,637,616 |
| FY11          | \$33,193,773          | \$9,394,362     | \$1,114,974    | \$43,703,109       | 34.33%             | \$83,001,993  | 65.20%             | \$593,496       | 0.47%                | \$127,298,598 |
| FY12          | \$33,666,882          | \$9,584,253     | \$1,031,788    | \$44,282,923       | 32.56%             | \$91,374,686  | 67.19%             | \$343,617       | 0.25%                | \$136,001,226 |
| FY13          | \$33,806,586          | \$9,193,414     | \$847,163      | \$43,847,163       | 30.35%             | \$100,482,008 | 69.54%             | \$164,384       | 0.11%                | \$144,493,555 |
| FY14          | \$34,170,106          | \$9,329,894     | \$1,823,929    | \$45,323,929       | 30.60%             | \$102,583,231 | 69.26%             | \$200,451       | 0.14%                | \$148,107,611 |
| FY15          | \$34,330,654          | \$9,682,871     | \$1,014,030    | \$45,027,555       | 16.58%             | \$226,345,214 | 83.34%             | \$211,375       | 0.08%                | \$271,584,144 |
| FY16          | \$37,908,561          | \$10,329,871    | \$1,851,197    | \$50,089,629       | 35.57%             | \$90,440,989  | 64.23%             | \$287,646       | 0.20%                | \$140,818,264 |
| FY17          | \$37,583,417          | \$10,655,015    | \$1,180,000    | \$49,418,432       | 35.32%             | \$90,233,541  | 64.50%             | \$250,781       | 0.18%                | \$139,902,754 |
| FY18          | \$38,883,797          | \$10,854,635    | \$1,108,627    | \$50,847,059       | 36.54%             | \$88,001,771  | 63.24%             | \$298,727       | 0.21%                | \$139,147,557 |

| <b>Budgeted</b> |                       |                 |                |                    |                    |               |                    |                 |                      |                  |
|-----------------|-----------------------|-----------------|----------------|--------------------|--------------------|---------------|--------------------|-----------------|----------------------|------------------|
| Year            | Borough Appropriation | Borough In-Kind | Other Revenues | Total Local Effort | Local % of Funding | State Funding | State % of Funding | Federal Funding | Federal % of Funding | Operating Budget |
| FY19            | \$38,883,797          | \$10,854,635    | \$1,180,000    | \$50,918,432       | 36.08%             | \$89,973,142  | 63.76%             | \$225,000       | 0.16%                | \$141,116,574    |
| FY20            | \$41,463,667          | \$11,048,424    | \$1,180,000    | \$53,692,091       | 36.94%             | \$91,445,378  | 62.91%             | \$225,000       | 0.15%                | \$145,362,469    |

\* This information was not available at time of publication.

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

| Loc | Description                 | FY09      | FY10      | FY11      | FY12      | FY13      | FY14      | FY15      | FY16      | FY17      | FY18      | Budget    |           |
|-----|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|     |                             |           |           |           |           |           |           |           |           |           |           | FY19      | FY20      |
| 65  | Aurora Borealis             | 2,683,321 | 1,878,345 | 1,945,308 | 2,137,878 | 2,140,269 | 2,208,526 | 2,548,408 | 2,497,700 | 2,697,894 | 2,751,662 | 3,020,239 | 2,973,630 |
| 31  | Chapman                     | 991,210   | 1,087,607 | 1,054,033 | 1,151,431 | 1,506,660 | 1,284,987 | 1,441,193 | 1,518,718 | 1,387,364 | 1,505,294 | 1,611,081 | 1,650,011 |
| 80  | Connections Program         | 3,426,164 | 3,504,495 | 3,049,107 | 2,773,834 | 2,901,739 | 2,991,504 | 2,766,909 | 2,914,377 | 2,975,794 | 3,926,437 | 4,263,022 | 4,307,207 |
| 32  | Cooper Landing              | 231,561   | 233,703   | 232,166   | 279,517   | 278,334   | 325,120   | 373,742   | 325,508   | 318,345   | 320,380   | 320,480   | 333,818   |
| 68  | Fireweed Academy            | 611,504   | 663,039   | 1,096,444 | 1,367,437 | 1,223,982 | 970,649   | 1,425,042 | 1,446,656 | 1,530,941 | 1,706,156 | 1,885,234 | 1,929,817 |
| 66  | Homer Flex                  | 486,725   | 550,990   | 511,751   | 552,099   | 564,285   | 586,071   | 563,932   | 554,372   | 553,698   | 590,427   | 589,946   | 642,023   |
| 06  | Homer High                  | 4,259,699 | 4,361,070 | 4,502,541 | 4,861,769 | 5,097,878 | 5,282,573 | 5,283,420 | 5,264,533 | 5,150,098 | 5,518,283 | 5,448,569 | 5,135,647 |
| 13  | Homer Middle                | 1,787,700 | 1,727,116 | 2,024,707 | 2,194,123 | 2,217,664 | 2,266,032 | 2,319,867 | 2,497,490 | 2,478,588 | 2,453,580 | 2,676,356 | 2,624,221 |
| 35  | Hope                        | 229,497   | 279,999   | 283,114   | 330,885   | 350,456   | 363,786   | 398,616   | 417,429   | 387,244   | 418,189   | 409,434   | 395,656   |
| 56  | Kachemak Selo               | 864,059   | 990,916   | 901,003   | 949,605   | 938,067   | 904,910   | 1,019,928 | 857,905   | 828,907   | 861,184   | 878,987   | 827,017   |
| 63  | Kaleidoscope Charter        | 2,690,311 | 2,445,615 | 2,470,419 | 2,523,533 | 2,627,044 | 2,777,780 | 3,290,076 | 3,460,549 | 3,540,179 | 3,441,118 | 3,760,674 | 3,778,973 |
| 48  | K-Beach                     | 3,459,757 | 3,801,286 | 3,817,787 | 3,713,565 | 3,685,669 | 3,506,731 | 3,747,666 | 4,071,099 | 4,210,750 | 4,135,203 | 4,192,607 | 4,181,706 |
| 67  | Kenai Alternative           | 680,220   | 767,649   | 840,587   | 863,016   | 974,641   | 932,865   | 1,077,342 | 1,161,160 | 1,310,493 | 1,283,810 | 1,324,270 | 1,412,926 |
| 07  | Kenai Central               | 4,651,198 | 5,037,445 | 5,272,046 | 5,514,406 | 5,692,464 | 5,744,653 | 5,836,797 | 5,858,188 | 5,775,776 | 5,693,111 | 5,522,445 | 5,367,742 |
| 11  | Kenai Middle                | 2,970,495 | 3,134,984 | 3,361,639 | 3,750,000 | 3,757,566 | 3,887,602 | 3,838,852 | 3,994,365 | 4,206,643 | 4,084,203 | 3,914,928 | 4,093,007 |
| 15  | Marathon                    | 89,020    | 103,222   | 80,494    | 79,807    | 93,956    | 83,094    | 77,739    | 77,830    | 68,828    | 70,329    | 73,911    | 131,679   |
| 47  | McNeil Canyon               | 1,300,949 | 1,468,750 | 1,449,174 | 1,428,673 | 1,506,253 | 1,505,386 | 1,626,787 | 1,471,674 | 1,428,619 | 1,425,014 | 1,353,036 | 1,340,042 |
| 37  | Moose Pass                  | 369,911   | 343,151   | 301,594   | 348,132   | 307,040   | 296,903   | 344,406   | 350,792   | 359,706   | 360,239   | 341,852   | 353,891   |
| 51  | Mountain View               | 3,497,879 | 3,914,764 | 3,916,366 | 4,213,598 | 4,305,460 | 4,270,050 | 4,433,564 | 4,652,345 | 4,811,666 | 4,922,068 | 5,124,391 | 5,120,112 |
| 34  | Nanwalek                    | 616,719   | 850,287   | 930,803   | 1,102,720 | 1,041,805 | 1,093,426 | 1,330,118 | 1,410,452 | 1,365,661 | 1,402,096 | 1,486,556 | 1,245,151 |
| 10  | Nikiski Jr/Sr               | 3,480,689 | 3,675,043 | 3,801,035 | 4,444,678 | 4,561,559 | 4,651,700 | 5,191,031 | 5,110,739 | 4,817,106 | 4,789,558 | 4,887,424 | 4,597,037 |
| 52  | Nikiski North Star          | 3,005,948 | 3,078,717 | 3,240,240 | 3,236,710 | 3,302,659 | 3,418,935 | 3,447,578 | 3,589,739 | 3,678,994 | 3,633,311 | 3,551,905 | 3,447,563 |
| 38  | Nikolaevsk                  | 774,096   | 899,153   | 844,605   | 882,220   | 930,226   | 955,963   | 1,062,868 | 1,069,868 | 1,058,017 | 1,148,819 | 1,150,205 | 1,059,558 |
| 02  | Ninilchik                   | 1,600,295 | 1,840,734 | 1,824,578 | 1,868,011 | 1,971,291 | 2,078,957 | 2,031,755 | 2,196,051 | 2,072,810 | 1,872,853 | 1,894,235 | 1,850,080 |
| 33  | Paul Banks                  | 1,959,976 | 2,173,923 | 2,050,377 | 2,537,261 | 2,448,279 | 2,323,326 | 2,415,299 | 2,517,535 | 2,582,118 | 2,786,030 | 2,810,030 | 2,873,911 |
| 40  | Port Graham                 | 383,531   | 417,734   | 422,781   | 525,573   | 472,796   | 515,212   | 602,976   | 613,238   | 664,013   | 705,649   | 682,183   | 714,469   |
| 49  | Razdolna                    | 429,609   | 457,752   | 591,502   | 692,986   | 729,558   | 840,935   | 1,032,691 | 1,052,343 | 1,069,992 | 1,138,721 | 1,112,069 | 1,093,561 |
| 46  | Redoubt                     | 2,813,169 | 2,835,537 | 2,856,185 | 3,268,490 | 3,482,457 | 3,482,249 | 3,622,705 | 3,590,096 | 3,367,801 | 3,660,613 | 3,759,794 | 3,723,886 |
| 16  | River City Academy          | 368,523   | 431,363   | 548,571   | 602,027   | 697,493   | 758,360   | 856,053   | 943,479   | 941,243   | 908,811   | 886,730   | 867,923   |
| 08  | Seward High                 | 2,236,401 | 2,310,286 | 2,407,217 | 2,382,852 | 2,383,939 | 2,497,543 | 2,520,442 | 2,592,469 | 2,555,211 | 2,597,800 | 2,712,342 | 2,439,497 |
| 14  | Seward Middle               | 1,009,668 | 1,080,680 | 1,172,530 | 1,228,292 | 1,141,522 | 1,199,576 | 1,586,041 | 1,684,054 | 1,749,326 | 1,710,316 | 1,661,464 | 1,732,887 |
| 05  | Skyview                     | 3,886,307 | 4,096,051 | 3,794,236 | 3,810,942 | 3,805,476 | 3,575,852 | -         | -         | -         | -         | -         | -         |
| 12  | Skyview Middle              | 3,788,625 | 3,789,005 | 3,707,162 | 3,858,631 | 4,455,297 | 4,473,332 | 5,123,327 | 5,437,258 | 5,228,810 | 5,124,940 | 5,030,556 | 5,090,318 |
| 43  | Soldotna Elem               | 2,632,400 | 2,592,440 | 2,786,283 | 3,187,770 | 3,215,588 | 3,183,085 | 3,605,725 | 3,728,522 | 3,744,699 | 3,520,815 | 3,519,439 | 3,455,997 |
| 09  | Soldotna High               | 5,256,804 | 5,463,145 | 5,493,099 | 5,890,212 | 5,684,367 | 6,205,943 | 7,059,469 | 7,109,632 | 7,049,438 | 6,876,637 | 6,961,348 | 8,384,817 |
| 64  | Soldotna Montessori Charter | 1,897,416 | 1,721,130 | 1,926,263 | 1,816,705 | 1,968,769 | 2,006,292 | 2,364,728 | 2,500,820 | 2,367,026 | 2,394,194 | 2,543,953 | 2,699,648 |
| 17  | Soldotna Prep               | -         | -         | -         | -         | -         | -         | 2,282,763 | 2,255,693 | 2,710,218 | 2,646,246 | 2,519,713 | -         |

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

| Loc | Description                 | FY09                  | FY10                  | FY11                  | FY12                  | FY13                  | FY14                  | FY15                  | FY16                  | FY17                  | FY18                  | Budget                |                       |
|-----|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|     |                             |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       | FY19                  | FY20                  |
| 04  | Spring Creek                | 283,409               | 324,570               | 342,453               | 304,992               | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| 44  | Sterling                    | 1,505,124             | 1,521,786             | 1,657,716             | 1,877,715             | 1,935,238             | 2,180,121             | 2,301,777             | 2,570,853             | 2,413,798             | 2,459,465             | 2,398,631             | 2,323,702             |
| 03  | Susan B English             | 965,427               | 982,826               | 966,484               | 996,791               | 1,015,899             | 1,058,476             | 1,128,469             | 1,016,984             | 889,398               | 913,094               | 968,417               | 834,406               |
| 01  | Tebughna                    | 565,615               | 598,585               | 535,388               | 616,632               | 699,178               | 607,332               | 669,678               | 659,507               | 756,292               | 791,282               | 762,593               | 609,575               |
| 45  | Tustumena                   | 1,527,865             | 1,492,065             | 1,648,320             | 1,843,029             | 1,913,347             | 1,925,020             | 2,100,168             | 2,188,582             | 2,286,983             | 2,143,582             | 2,063,092             | 2,103,297             |
| 53  | Voznesenka                  | 1,179,041             | 1,423,362             | 1,258,320             | 1,256,071             | 1,243,709             | 1,325,714             | 1,531,426             | 1,607,538             | 1,626,590             | 1,540,391             | 1,478,874             | 1,481,787             |
| 50  | West Homer                  | 2,218,223             | 2,297,827             | 2,436,502             | 2,649,978             | 2,756,651             | 3,145,196             | 3,203,395             | 3,315,458             | 3,228,712             | 3,009,016             | 3,251,077             | 3,191,841             |
| 42  | William H. Seward Elem      | 2,390,964             | 2,481,636             | 2,702,826             | 2,773,896             | 2,884,177             | 3,076,601             | 2,964,149             | 2,856,294             | 3,065,897             | 2,902,921             | 2,950,841             | 2,985,127             |
| 70  | Board of Education          | 244,053               | 225,015               | 284,179               | 280,193               | 314,699               | 328,675               | 348,736               | 424,055               | 365,722               | 396,110               | 431,466               | 347,383               |
| 71  | Superintendent              | 281,852               | 323,554               | 370,800               | 421,411               | 383,923               | 496,753               | 474,794               | 451,272               | 480,683               | 479,638               | 494,801               | 389,145               |
| 72  | Asst Supt Admin Services    | 1,005,434             | 1,305,632             | 1,549,669             | 1,640,351             | 1,640,573             | 1,015,732             | 1,157,437             | 1,341,552             | 1,299,273             | 1,526,972             | 1,536,143             | 1,663,326             |
| 73  | Asst Supt Instruction       | 329,187               | 350,135               | 364,918               | 610,267               | 585,243               | 466,486               | 333,280               | 490,532               | 457,165               | 501,150               | 586,339               | 341,833               |
| 74  | Fiscal Services             | 820,247               | 779,047               | 663,102               | 747,548               | 850,236               | 838,165               | 985,470               | 1,022,534             | 962,294               | 865,818               | 862,262               | 892,407               |
| 75  | Planning and Operations     | 298,746               | 339,028               | 316,448               | 1,748,860             | 373,052               | 1,784,744             | 503,595               | 352,891               | 221,035               | 203,411               | 261,946               | 280,900               |
| 76  | Purchasing/Warehouse        | 224,916               | 280,576               | 699,633               | 776,937               | 669,903               | 809,949               | 808,269               | 854,666               | 848,902               | 836,345               | 743,970               | 686,900               |
| 77  | Human Resources             | 886,537               | 932,083               | 880,333               | 952,156               | 979,740               | 953,247               | 981,236               | 1,008,385             | 1,035,537             | 946,228               | 977,569               | 1,215,974             |
| 78  | Information Services        | 1,834,264             | 2,620,334             | 2,061,133             | 2,202,107             | 2,094,472             | 1,934,668             | 2,257,613             | 2,447,376             | 2,138,581             | 2,272,837             | 2,346,871             | 2,448,373             |
| 79  | E-Rate Program              | 470,488               | 233,582               | 916,085               | 846,380               | 1,048,952             | 1,185,646             | 1,006,888             | 898,352               | 933,835               | 892,905               | 678,759               | 863,585               |
| 81  | Special Services            | 2,466,361             | 3,258,419             | 3,224,808             | 3,952,667             | 4,315,754             | 3,689,418             | 4,312,172             | 4,009,131             | 3,922,435             | 3,987,894             | 4,391,920             | 4,444,942             |
| 82  | Schools and Compliance      | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | 205,458               |
| 83  | DW - General                | 26,167,543            | 22,316,183            | 23,508,823            | 28,376,401            | 32,091,516            | 34,552,244            | 152,980,923           | 19,507,385            | 18,982,923            | 17,565,111            | 18,943,955            | 24,260,043            |
| 84  | Elementary Ed/Curriculum    | 1,643,863             | 2,775,029             | 2,034,636             | 1,225,389             | 1,489,767             | 1,654,976             | 1,236,081             | 1,242,142             | 1,366,179             | 1,364,700             | 1,465,120             | 1,428,698             |
| 85  | Secondary Ed/Pupil Activity | -                     | -                     | -                     | 1,426,083             | 2,013,728             | 1,501,533             | 1,442,429             | 1,548,375             | 1,395,618             | 623,811               | 687,193               | 806,048               |
| 86  | K-12/Assessment             | -                     | -                     | -                     | 881,487               | 1,230,385             | 1,106,696             | 1,241,675             | 1,362,471             | 1,110,492             | 648,487               | 746,130               | 567,812               |
| 87  | DW - Health Services        | 141,661               | 161,678               | 229,715               | 219,261               | 241,884               | 246,744               | 211,954               | 226,851               | 232,943               | 247,369               | 397,176               | 398,048               |
| 88  | Community Education         | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | 186,454               |
| 92  | Grants Administration       | 749,066               | 768,840               | 780,883               | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| 96  | Unallocated                 | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | 317,620               |
|     |                             | <u>\$ 119,621,242</u> | <u>\$ 121,798,918</u> | <u>\$ 124,940,921</u> | <u>\$ 138,995,990</u> | <u>\$ 145,234,534</u> | <u>\$ 149,334,044</u> | <u>\$ 272,731,469</u> | <u>\$ 142,197,864</u> | <u>\$ 141,065,303</u> | <u>\$ 139,502,633</u> | <u>\$ 143,306,553</u> | <u>\$ 147,150,112</u> |

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

| Object | Description                              |            |            |            |            |            |            |             |            |            |            |            | Budget     |  |
|--------|--|------------|------------|------------|------------|------------|------------|-------------|------------|------------|------------|------------|------------|--|
|        |  | FY09       | FY10       | FY11       | FY12       | FY13       | FY14       | FY15        | FY16       | FY17       | FY18       | FY19       | FY20       |  |
| 3110   | Superintendent                           | \$ 118,500 | \$ 129,000 | \$ 132,125 | \$ 140,328 | \$ 155,000 | \$ 160,000 | \$ 169,069  | \$ 140,750 | \$ 145,725 | \$ 155,000 | \$ 158,500 | \$ 179,696 |  |
| 3120   | Asst Superintendent - Certificated       | 106,000    | 109,430    | 110,853    | 113,070    | 123,782    | 127,500    | 55,447      | 132,500    | 138,040    | 142,354    | 144,489    | -          |  |
| 3130   | Principal/Assistant Principal            | 3,329,761  | 3,684,106  | 3,830,264  | 3,727,861  | 3,982,456  | 3,896,288  | 4,088,300   | 4,069,804  | 3,956,837  | 4,150,922  | 4,074,683  | 4,057,156  |  |
| 3140   | Director/Coordinator - Certificated      | 870,197    | 923,812    | 831,330    | 1,000,960  | 993,587    | 951,986    | 940,130     | 914,021    | 812,462    | 830,225    | 832,252    | 913,610    |  |
| 3150   | Teachers                                 | 33,194,640 | 35,618,752 | 36,445,853 | 37,496,289 | 38,504,533 | 39,302,844 | 39,986,682  | 39,903,220 | 39,485,403 | 39,817,146 | 39,836,015 | 38,574,780 |  |
| 3161   | Extra Duty Compensation                  | 435,678    | 611,427    | 634,214    | 599,864    | 610,591    | 628,609    | 583,666     | 544,698    | 607,073    | 630,511    | 655,622    | 763,102    |  |
| 3162   | Emolument                                | 51,916     | 55,817     | 76,779     | 126,491    | 119,481    | 148,502    | 75,901      | 115,191    | 93,569     | 126,617    | 170,483    | 55,443     |  |
| 3163   | Prep Time                                | -          | 300        | 250        | 775        | 1,300      | 1,250      | 1,100       | 1,850      | 4,750      | 1,575      | 3,325      | -          |  |
| 3171   | Certificated Substitutes - w/certificat  | 405,489    | 476,062    | 386,386    | 439,211    | 442,437    | 426,514    | 560,412     | 467,231    | 447,454    | 462,500    | 413,651    | 550,538    |  |
| 3172   | Temporary Salaries - Certificated        | 76,030     | 88,862     | 105,509    | 115,077    | 112,640    | 119,964    | 85,375      | 71,953     | 149,127    | 65,747     | 74,049     | 2,500      |  |
| 3173   | Long Term Substitute - Certificated      | 438,630    | 427,054    | 425,518    | 357,822    | 335,205    | 366,308    | 288,384     | 401,716    | 386,917    | 349,936    | 395,914    | 175,140    |  |
| 3180   | Specialists - Certificated               | 3,292,903  | 3,060,630  | 3,545,999  | 3,706,927  | 3,815,010  | 3,780,297  | 3,750,343   | 3,579,871  | 3,394,229  | 3,632,070  | 3,671,029  | 3,919,431  |  |
| 3190   | Leave Payoff - Certificated              | 169,176    | 209,094    | 224,383    | 226,759    | 305,567    | 228,391    | 270,027     | 227,795    | 214,204    | 209,000    | 255,404    | 236,950    |  |
| 3191   | R Factor - Certificated                  | 18,000     | -          | -          | -          | -          | -          | -           | -          | -          | -          | -          | -          |  |
| 3211   | Asst Superintendent - Support            | 216,700    | 222,906    | 116,668    | 121,401    | 126,527    | 127,500    | 134,250     | 136,750    | 146,354    | 148,489    | 150,656    | 150,656    |  |
| 3212   | Director/Coordinator - Support           | 104,040    | 110,323    | 220,732    | 225,147    | 348,934    | 452,026    | 471,666     | 535,489    | 441,582    | 411,926    | 426,569    | 464,363    |  |
| 3220   | Specialists - Nurses                     | 708,235    | 1,022,699  | 996,485    | 1,031,009  | 1,142,004  | 1,166,772  | 1,129,173   | 1,224,503  | 1,309,387  | 1,176,246  | 1,178,497  | 1,197,843  |  |
| 3230   | Tutors/Aides                             | 3,268,177  | 3,569,353  | 3,628,178  | 4,669,061  | 5,154,030  | 4,935,228  | 5,536,988   | 5,772,405  | 5,739,489  | 5,799,911  | 5,958,366  | 5,611,198  |  |
| 3240   | Support Staff                            | 5,048,802  | 5,352,125  | 5,258,050  | 5,547,482  | 5,676,657  | 5,869,672  | 6,130,327   | 6,215,334  | 6,014,521  | 6,023,707  | 5,988,796  | 6,037,059  |  |
| 3250   | Maintenance/Custodians                   | 2,715,978  | 2,837,915  | 2,753,650  | 2,872,308  | 2,889,943  | 3,012,479  | 3,087,371   | 3,184,853  | 3,232,619  | 2,938,482  | 2,961,593  | 3,054,088  |  |
| 3272   | Activity Bus Drivers                     | 2,695      | 3,502      | 13,681     | 8,580      | 6,657      | 5,527      | 6,146       | 3,649      | 2,374      | 4,817      | -          | -          |  |
| 3291   | Substitutes - Non-Certificated           | 258,641    | 259,683    | 293,090    | 311,733    | 316,358    | 312,072    | 337,460     | 357,000    | 312,643    | 301,582    | 274,385    | 379,793    |  |
| 3292   | Extra Duty Compensation - Support        | 313,715    | 358,008    | 418,661    | 399,728    | 383,161    | 410,805    | 372,854     | 436,111    | 482,136    | 418,132    | 433,407    | 330,077    |  |
| 3293   | Long Term Substitutes - Support          | 18,872     | 53,619     | 10,468     | 20,487     | 28,959     | 33,207     | 26,600      | 29,609     | 81,983     | 23,116     | 46,012     | 5,000      |  |
| 3294   | Temporary Salaries - Support             | 187,203    | 221,896    | 239,066    | 253,823    | 266,898    | 239,449    | 209,806     | 166,284    | 187,763    | 311,701    | 396,078    | 139,168    |  |
| 3295   | Overtime                                 | 56,737     | 61,578     | 54,993     | 70,227     | 59,638     | 69,850     | 74,625      | 62,785     | 101,508    | 126,737    | 94,380     | 40,180     |  |
| 3296   | Certificated Substitutes - w/o certifica | 391,432    | 323,522    | 366,489    | 394,903    | 430,186    | 453,035    | 469,077     | 504,021    | 522,094    | 493,392    | 526,581    | 289,085    |  |
| 3300   | Leave Payoff - Support                   | 258,510    | 359,754    | 333,801    | 204,311    | 307,165    | 324,374    | 208,265     | 211,455    | 201,338    | 217,976    | 50,000     | 50,000     |  |
| 3511   | Health Insurance                         | 11,921,861 | 13,529,785 | 13,486,191 | 14,775,278 | 16,127,857 | 17,225,219 | 18,986,686  | 22,434,336 | 22,930,067 | 21,952,489 | 22,157,902 | 23,154,844 |  |
| 3512   | Life Insurance                           | 116,172    | 94,841     | 98,041     | 102,565    | 104,420    | 107,546    | 114,000     | 113,312    | 112,036    | 114,061    | 109,319    | 98,408     |  |
| 3520   | Unemployment Insurance                   | 39,881     | 117,223    | 151,544    | 147,041    | 129,478    | 107,248    | 75,181      | 49,408     | 56,298     | 57,698     | 98,122     | 98,412     |  |
| 3541   | FICA Medicare                            | 511,693    | 559,145    | 571,501    | 598,472    | 635,581    | 656,256    | 666,211     | 669,382    | 666,792    | 673,791    | 715,016    | 699,777    |  |
| 3542   | FICA Contribution                        | 1,037,102  | 1,126,411  | 1,086,196  | 1,178,348  | 1,297,912  | 1,314,793  | 1,363,939   | 1,436,073  | 1,397,794  | 1,353,236  | 1,415,352  | 1,422,736  |  |
| 3550   | TRS Retirement                           | 5,170,332  | 5,519,989  | 5,683,133  | 5,858,595  | 6,024,238  | 6,113,673  | 6,203,227   | 6,187,965  | 6,111,975  | 6,177,928  | 6,250,471  | 6,069,037  |  |
| 3559   | TRS On-Behalf                            | 13,021,959 | 11,017,544 | 12,261,269 | 15,417,040 | 19,868,298 | 21,055,068 | 133,498,407 | 8,560,061  | 7,603,279  | 7,664,800  | 8,244,717  | 8,862,055  |  |
| 3560   | PERS Retirement                          | 2,663,428  | 2,883,039  | 2,874,792  | 3,222,825  | 3,415,618  | 3,465,403  | 3,691,531   | 3,804,970  | 3,751,884  | 3,692,684  | 3,705,362  | 3,664,114  |  |
| 3569   | PERS On-Behalf                           | 2,206,037  | 884,022    | 1,354,014  | 2,386,774  | 3,039,655  | 3,179,450  | 10,396,146  | 1,307,281  | 1,035,089  | 737,438    | 1,030,173  | 1,186,234  |  |
| 3631   | Workers' Comp                            | 788,442    | 914,243    | 840,684    | 709,013    | 554,226    | 658,089    | 729,823     | 973,522    | 1,201,479  | 1,194,195  | 1,201,858  | 1,251,637  |  |

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

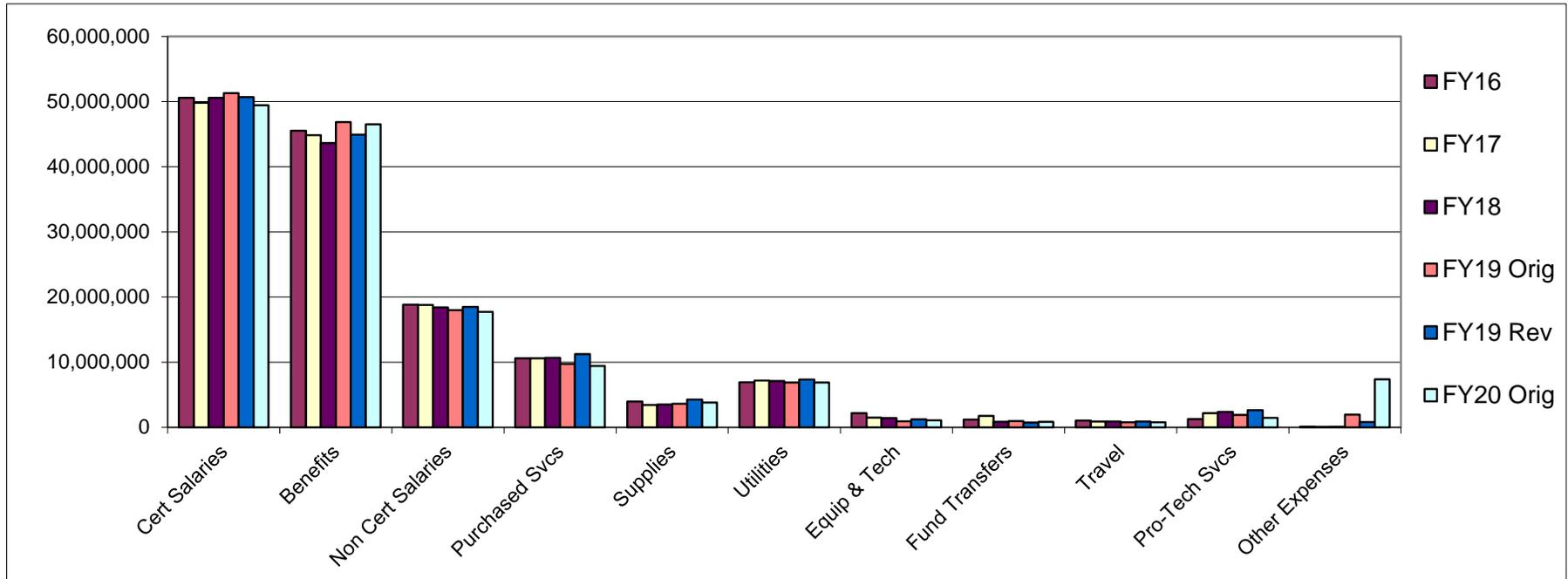
| Object | Description                    | FY09                  | FY10                  | FY11                  | FY12                  | FY13                  | FY14                  | FY15                  | FY16                  | FY17                  | FY18                  | Budget                |                       |
|--------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|        |                                |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       | FY19                  | FY20                  |
| 4100   | Professional/Technical Svcs    | 557,299               | 1,262,644             | 872,228               | 896,738               | 1,003,902             | 1,028,845             | 1,036,513             | 1,041,480             | 2,038,130             | 2,236,080             | 2,428,766             | 1,259,918             |
| 4121   | In-Kind Professional/Technical | 51,500                | 45,771                | 50,636                | 55,884                | 48,560                | 58,070                | 66,366                | 62,561                | 58,384                | 63,743                | 93,000                | 95,790                |
| 4140   | Professional/Technical Legal   | 44,459                | 21,268                | 47,409                | 39,498                | 85,890                | 88,479                | 107,734               | 179,450               | 95,547                | 69,203                | 124,843               | 100,000               |
| 4150   | Professional/Technical Medical | 971                   | 648                   | 586                   | 16                    | 185                   | 1,228                 | 3,098                 | 3,005                 | 2,125                 | 2,735                 | 2,875                 | 3,900                 |
| 4200   | Travel                         | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| 4201   | * Travel - Meals               | 72,595                | 71,032                | 65,781                | 110,721               | 108,698               | 105,272               | 94,831                | 95,091                | 66,415                | 58,738                | 70,541                | 74,205                |
| 4202   | * Travel - Mileage             | 221,694               | 214,763               | 220,241               | 244,165               | 263,097               | 274,684               | 255,295               | 221,748               | 183,621               | 193,963               | 223,343               | 209,364               |
| 4203   | * Travel - Other               | 294,669               | 282,545               | 285,592               | 355,251               | 436,399               | 376,402               | 418,002               | 407,327               | 351,822               | 301,467               | 345,416               | 316,126               |
| 4250   | Student Travel                 | 145,873               | 173,041               | 326,404               | 379,589               | 319,705               | 340,237               | 362,877               | 300,956               | 277,931               | 318,567               | 251,342               | 161,050               |
| 4310   | Water and Sewage               | 199,211               | 217,869               | 201,177               | 233,412               | 260,201               | 250,169               | 238,310               | 267,000               | 281,834               | 271,083               | 293,895               | 262,710               |
| 4320   | Garbage                        | 106,777               | 115,275               | 127,177               | 123,479               | 129,361               | 139,640               | 141,842               | 145,416               | 141,385               | 147,766               | 152,641               | 137,788               |
| 4331   | Postage                        | 69,228                | 69,393                | 58,293                | 57,366                | 60,547                | 46,915                | 50,227                | 47,793                | 37,186                | 39,139                | 44,961                | 44,900                |
| 4332   | Telephone                      | 412,655               | 584,089               | 687,352               | 785,727               | 798,834               | 858,096               | 970,421               | 1,088,629             | 1,043,075             | 895,170               | 1,035,812             | 1,001,123             |
| 4350   | In-Kind Utilities              | 75,458                | 67,017                | 63,364                | 79,771                | 68,739                | 74,374                | 83,989                | 85,200                | 84,002                | 78,877                | 89,900                | 90,000                |
| 4360   | Electricity                    | 3,049,692             | 2,677,963             | 3,033,041             | 3,271,275             | 3,122,455             | 3,540,745             | 3,830,231             | 3,846,152             | 3,869,789             | 3,827,931             | 3,955,676             | 3,720,520             |
| 4370   | Natural/Bottled Gas            | 947,339               | 1,082,266             | 1,123,333             | 1,124,124             | 1,130,894             | 1,057,618             | 1,295,830             | 1,115,105             | 1,370,516             | 1,432,540             | 1,311,916             | 1,228,309             |
| 4380   | Fuel for Heating               | 1,088,296             | 983,223               | 1,373,638             | 1,454,751             | 1,263,047             | 838,553               | 497,416               | 325,127               | 361,010               | 426,895               | 461,638               | 392,636               |
| 4401   | Freight Costs                  | 9,118                 | 14,072                | 11,736                | 21,789                | 50,096                | 14,213                | 20,044                | 17,884                | 12,444                | 22,246                | 21,276                | 10,850                |
| 4402   | Purchased Services             | 928,403               | 1,080,397             | 908,834               | 1,879,394             | 620,895               | 507,459               | 474,108               | 431,976               | 365,856               | 548,676               | 413,243               | (404,205)             |
| 4403   | In-Kind Custodial Services     | 109,110               | 105,719               | 111,230               | 120,501               | 119,318               | 109,859               | 108,150               | 112,608               | 114,352               | 116,630               | 120,393               | 119,209               |
| 4404   | In-Kind Maintenance            | 6,019,888             | 6,658,971             | 6,357,800             | 6,668,656             | 6,570,596             | 6,957,118             | 7,366,727             | 7,509,321             | 7,822,761             | 7,511,402             | 7,929,758             | 7,773,247             |
| 4408   | Purchased Service - Copiers    | 233,833               | 115,976               | 116,870               | 116,950               | 119,355               | 120,207               | 132,484               | 132,429               | 101,253               | 102,215               | 96,890                | 78,854                |
| 4409   | Purchased Service - Riso       | 480                   | 504                   | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| 4410   | Rental - Buildings             | 403,814               | 433,860               | 499,325               | 520,148               | 508,586               | 524,152               | 564,217               | 533,733               | 550,403               | 537,821               | 551,072               | (268,209)             |
| 4430   | Repair & Maintenance Agreement | 144,598               | 135,822               | 105,022               | 216,747               | 265,345               | 189,688               | 275,044               | 491,547               | 282,827               | 434,705               | 674,811               | 385,589               |
| 4450   | Liability Insurance            | 1,249,792             | 1,684,763             | 1,878,434             | 1,858,912             | 1,330,028             | 1,112,803             | 1,130,399             | 1,341,090             | 1,341,090             | 1,419,726             | 1,419,726             | 1,718,541             |
| 4490   | Student Accident Insurance     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | 12,068                | 20,658                | -                     | 16,663                | 15,000                |
| 4501   | Supplies                       | 3,673,778             | 3,411,097             | 3,187,105             | 4,991,268             | 4,258,341             | 3,885,784             | 4,166,327             | 3,053,094             | 2,724,578             | 2,604,697             | 3,104,895             | 2,962,575             |
| 4502   | Discretionary Materials        | 115,137               | 120,916               | 118,971               | 121,131               | 137,714               | 134,529               | 137,053               | 131,496               | 127,890               | 127,030               | 144,233               | 144,653               |
| 4503   | Software                       | 77,767                | 621,318               | 755,194               | 890,212               | 779,531               | 342,696               | 716,943               | 733,142               | 527,844               | 736,781               | 976,402               | 687,085               |
| 4560   | Inventory Adjustment           | (115,625)             | 24,001                | (3,868)               | 21,108                | 12,010                | 8,767                 | (16,104)              | 17,060                | 16,558                | 27,123                | -                     | -                     |
| 4580   | Gas and Oil                    | 32,234                | 29,957                | 28,973                | 33,781                | 40,815                | 34,631                | 40,896                | 27,965                | 25,507                | 28,495                | 30,547                | 29,625                |
| 4850   | Stipends                       | 29,335                | 33,600                | 33,600                | 33,600                | 33,600                | 33,600                | 33,600                | 33,600                | 33,600                | 33,600                | -                     | -                     |
| 4901   | Other Expenses                 | 188,757               | 235,983               | 305,319               | 230,544               | 104,631               | 128,302               | 98,946                | 98,304                | 90,001                | 121,589               | 975,821               | 7,510,744             |
| 4902   | Career Development             | 91,593                | 102,723               | 101,050               | 133,656               | 136,303               | 116,483               | 122,854               | 138,485               | 102,275               | 146,162               | 189,118               | 207,798               |
| 4903   | Professional Dues              | 33,419                | 37,043                | 34,723                | 35,370                | 33,903                | 30,706                | 31,627                | 31,944                | 24,867                | 27,994                | 31,890                | 31,545                |
| 4904   | Physical Exam Reimbursement    | 20,169                | 30,827                | 29,919                | 18,607                | 514                   | 460                   | 375                   | 590                   | 375                   | 850                   | -                     | -                     |
| 4906   | Moving Expenses                | -                     | 3,000                 | -                     | -                     | -                     | 5,000                 | 12,707                | 8,999                 | 1,930                 | 6,000                 | -                     | 6,000                 |
| 4950   | Indirect Costs                 | (271,559)             | (482,204)             | (481,665)             | (343,629)             | (274,904)             | (385,737)             | (283,032)             | (222,976)             | (230,899)             | (265,492)             | (372,674)             | (368,503)             |
| 5101   | Equipment                      | (146,741)             | 225,384               | 966,118               | 669,891               | 883,513               | 1,961,047             | 690,091               | 584,780               | 106,193               | 83,209                | 289,384               | 25,000                |
| 5102   | Equipment - Technology         | 1,471,586             | 1,678,632             | 1,117,035             | 1,403,752             | 1,751,005             | 1,564,997             | 1,380,436             | 1,599,830             | 1,406,822             | 1,329,135             | 957,512               | 1,050,202             |
| 5500   | Transfer to Other Funds        | 4,451,076             | 830,279               | 362,104               | 1,564,250             | 816,836               | 1,424,759             | 1,300,000             | 1,200,000             | 1,755,072             | 850,000               | 750,000               | 864,420               |
|        |                                | <u>\$ 119,621,242</u> | <u>\$ 121,798,918</u> | <u>\$ 124,940,921</u> | <u>\$ 138,995,990</u> | <u>\$ 145,234,534</u> | <u>\$ 149,334,044</u> | <u>\$ 272,731,469</u> | <u>\$ 142,197,867</u> | <u>\$ 141,065,303</u> | <u>\$ 139,502,630</u> | <u>\$ 143,306,553</u> | <u>\$ 145,362,469</u> |

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

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### General Fund Expenditure History by Object Code (in Dollars)

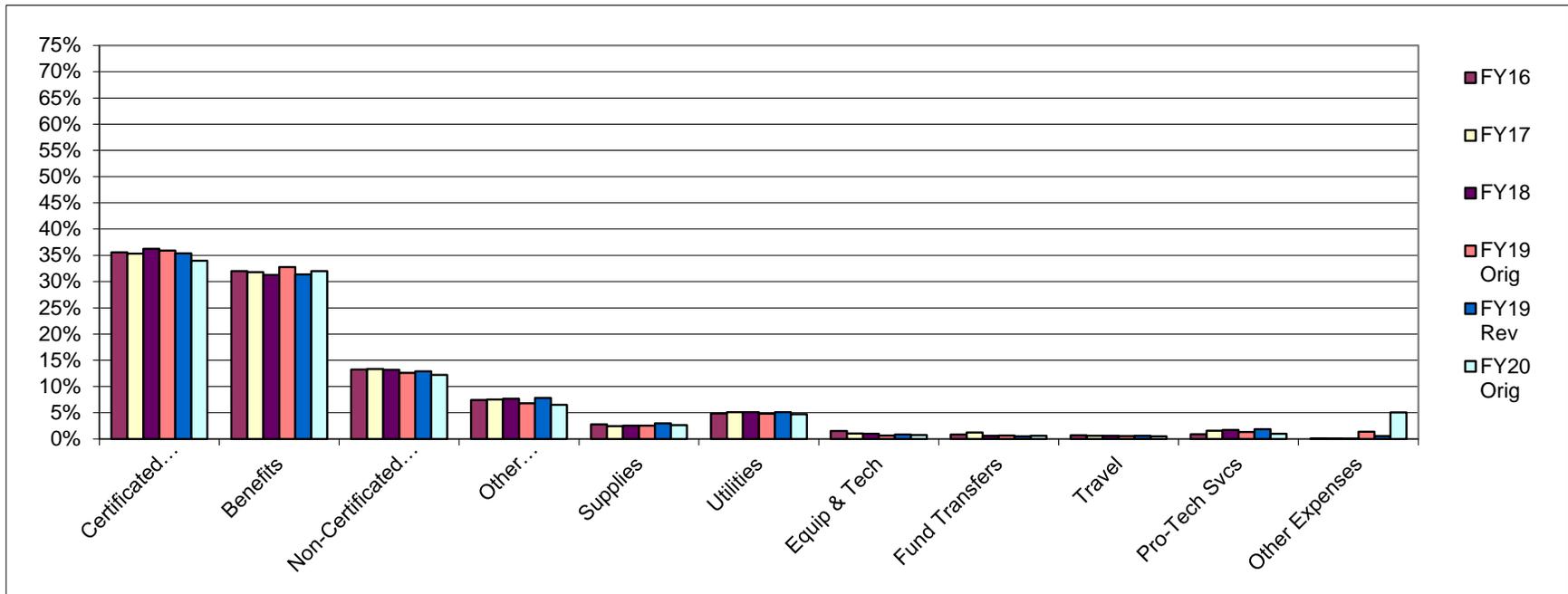
|                  | Cert Salaries | Benefits   | Non Cert Salaries | Purchased Svcs | Supplies  | Utilities | Equip & Tech | Fund Transfers | Travel    | Pro-Tech Svcs | Other Expenses | Total       |
|------------------|---------------|------------|-------------------|----------------|-----------|-----------|--------------|----------------|-----------|---------------|----------------|-------------|
| FY16             | 50,570,601    | 45,536,308 | 18,840,247        | 10,582,656     | 3,962,756 | 6,920,422 | 2,184,610    | 1,200,000      | 1,025,122 | 1,286,496     | 88,646         | 142,197,864 |
| FY17             | 49,835,790    | 44,866,693 | 18,775,791        | 10,611,644     | 3,422,377 | 7,188,798 | 1,513,015    | 1,755,072      | 879,789   | 2,194,185     | 22,149         | 141,065,303 |
| FY18             | 50,573,605    | 43,618,321 | 18,396,213        | 10,693,420     | 3,524,126 | 7,119,401 | 1,412,344    | 850,000        | 872,734   | 2,371,761     | 70,704         | 139,502,629 |
| FY19 Orig        | 51,302,428    | 46,865,449 | 18,000,738        | 9,709,636      | 3,620,318 | 6,890,285 | 936,334      | 950,000        | 789,287   | 1,915,093     | 1,966,142      | 142,945,710 |
| FY19 Rev         | 50,685,416    | 44,928,292 | 18,485,320        | 11,243,832     | 4,256,077 | 7,346,439 | 1,246,896    | 750,000        | 890,642   | 2,649,484     | 824,155        | 143,306,553 |
| FY20 Orig        | 49,428,346    | 46,507,254 | 17,748,510        | 9,428,876      | 3,823,938 | 6,877,986 | 1,075,202    | 864,420        | 760,745   | 1,459,608     | 7,387,584      | 145,362,469 |
| Change from Rsvd | (1,257,070)   | 1,578,962  | (736,810)         | (1,814,956)    | (432,139) | (468,453) | (171,694)    | 114,420        | (129,897) | (1,189,876)   | 6,563,429      | 2,055,916   |
| Change %         | -2.48%        | 3.51%      | -3.99%            | -16.14%        | -10.15%   | -6.38%    | -13.77%      | 15.26%         | -14.58%   | -44.91%       | 796.38%        | 1.43%       |



## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### General Fund Expenditure History by Object Code (Percentage)

|                  | Certificated Salaries | Benefits    | Non-Certificated Salaries | Other Purchased Svcs | Supplies | Utilities | Equip & Tech | Fund Transfers | Travel    | Pro-Tech Svcs | Other Expenses | Salaries & Benefits Total |
|------------------|-----------------------|-------------|---------------------------|----------------------|----------|-----------|--------------|----------------|-----------|---------------|----------------|---------------------------|
| FY16             | 35.56%                | 32.02%      | 13.25%                    | 7.44%                | 2.79%    | 4.88%     | 1.54%        | 0.84%          | 0.72%     | 0.90%         | 0.06%          | 100.00%                   |
| FY17             | 35.32%                | 31.81%      | 13.31%                    | 7.52%                | 2.43%    | 5.10%     | 1.07%        | 1.24%          | 0.62%     | 1.56%         | 0.02%          | 100.00%                   |
| FY18             | 36.25%                | 31.27%      | 13.19%                    | 7.66%                | 2.53%    | 5.10%     | 1.01%        | 0.61%          | 0.63%     | 1.70%         | 0.05%          | 100.00%                   |
| FY19 Orig        | 35.89%                | 32.78%      | 12.59%                    | 6.79%                | 2.53%    | 4.82%     | 0.65%        | 0.66%          | 0.55%     | 1.34%         | 1.40%          | 100.00%                   |
| FY19 Rev         | 35.37%                | 31.35%      | 12.90%                    | 7.84%                | 2.97%    | 5.13%     | 0.87%        | 0.52%          | 0.62%     | 1.85%         | 0.58%          | 100.00%                   |
| FY20 Orig        | 34.00%                | 32.00%      | 12.21%                    | 6.49%                | 2.63%    | 4.73%     | 0.74%        | 0.60%          | 0.52%     | 1.00%         | 5.08%          | 100.00%                   |
| Change from Rvsd | 1,160,164             | (1,888,082) | (820,872)                 | (1,344,453)          | 120,374  | (448,081) | (357,805)    | (655,072)      | (116,395) | (1,345,754)   | 1,245,914      | -4,450,062                |
| Change %         | 2.32%                 | -4.22%      | -4.34%                    | -12.41%              | 2.93%    | -6.51%    | -24.08%      | -37.32%        | -10.86%   | -51.09%       | 195.01%        | -3.11%                    |



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

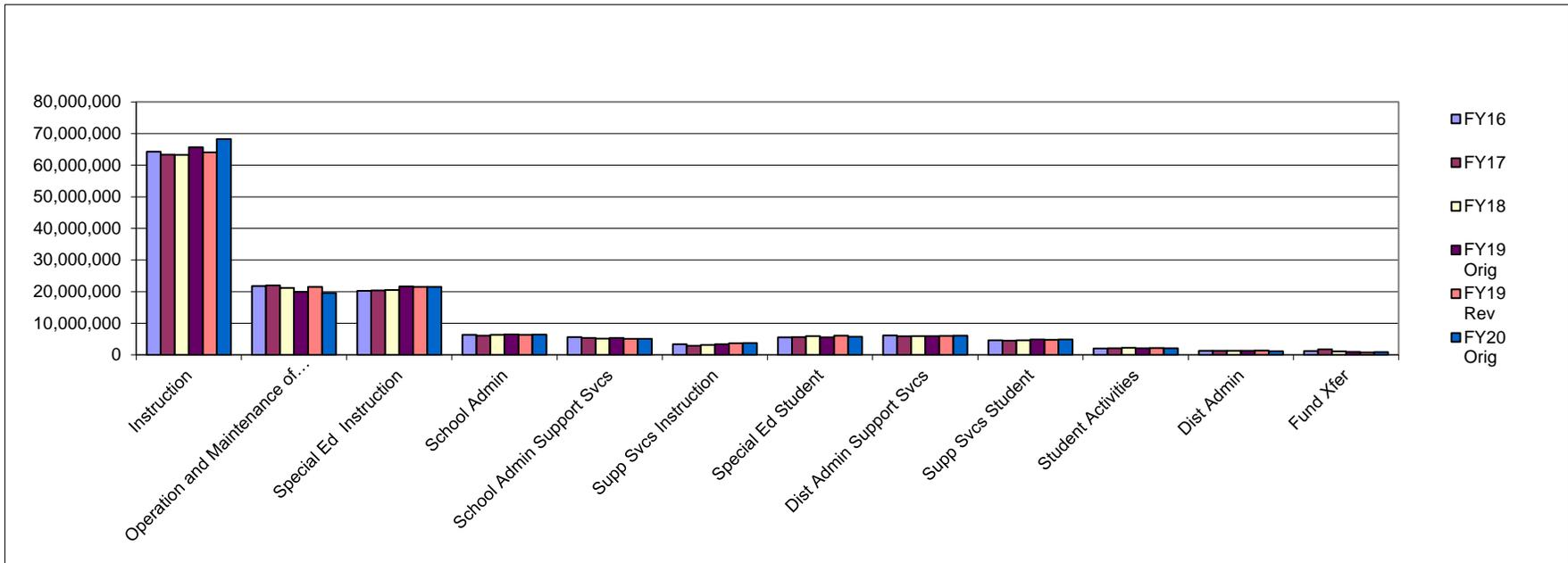
**General Fund Expenditures by Function**

| Function           | Description                            | FY09           | FY10           | FY11           | FY12           | FY13           | FY14           | FY15           | FY16           | FY17           | Budget         |                |                |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                    |  |                |                |                |                |                |                |                |                |                | FY18           | FY19           | FY20           |
| 4100               | Regular Instruction                    | \$ 50,759,599  | \$ 52,296,794  | \$ 53,790,678  | \$ 58,733,531  | \$ 61,694,671  | \$ 63,972,937  | \$ 142,286,159 | \$ 57,622,739  | \$ 56,979,657  | \$ 56,770,983  | \$ 58,030,537  | \$ 62,139,737  |
| 4120               | Bilingual/Bicultural Instruction       | 730,756        | 790,627        | 781,043        | 841,179        | 948,202        | 976,032        | 1,102,628      | 1,272,796      | 1,022,776      | 462,319        | 477,325        | 494,119        |
| 4130               | Gifted/Talented Instruction            | 637,368        | 703,810        | 711,888        | 765,205        | 785,215        | 824,514        | 872,292        | 788,609        | 798,535        | 811,523        | 784,593        | 799,344        |
| 4140               | Alternative Instruction                | 3,411,012      | 3,495,646      | 2,962,447      | 2,638,288      | 2,747,567      | 2,866,273      | 2,650,125      | 2,786,593      | 2,842,813      | 3,035,116      | 3,332,391      | 3,374,757      |
| 4160               | Vocational Instruction                 | 1,450,663      | 1,656,355      | 1,537,674      | 1,678,038      | 2,506,644      | 1,969,480      | 1,812,345      | 1,799,411      | 1,678,084      | 1,535,160      | 1,480,777      | 1,463,939      |
| 4200               | Special Education-Instruction          | 13,073,837     | 13,476,190     | 14,494,766     | 17,676,414     | 19,959,414     | 19,130,390     | 37,637,162     | 20,210,405     | 20,397,333     | 20,962,197     | 21,524,210     | 21,531,297     |
| 4220               | Special Services-Student               | 4,567,626      | 4,709,846      | 5,016,857      | 5,614,026      | 6,106,612      | 5,964,489      | 12,031,525     | 5,523,880      | 5,632,111      | 5,777,098      | 6,060,195      | 5,747,858      |
| 4300               | Support Services - Student             | 592,573        | 381,578        | 458,489        | 647,171        | 854,038        | 923,860        | 4,379,088      | 389,918        | 306,914        | 275,082        | 86,844         | 195,492        |
| 4320               | Guidance Services                      | 1,713,604      | 1,706,701      | 1,709,818      | 1,807,051      | 1,964,689      | 2,009,857      | 2,013,356      | 2,014,406      | 1,937,428      | 2,006,819      | 2,314,729      | 2,520,836      |
| 4330               | Health Services                        | 1,262,670      | 1,637,960      | 1,724,686      | 1,784,290      | 1,922,560      | 1,979,518      | 2,004,190      | 2,189,382      | 2,237,434      | 2,235,845      | 2,364,247      | 2,176,884      |
| 4350               | Support Services - Instruction         | 1,248,075      | 1,528,262      | 1,211,202      | 1,803,130      | 2,373,288      | 2,481,700      | 5,110,461      | 2,030,116      | 1,617,772      | 1,666,673      | 2,267,419      | 2,400,380      |
| 4352               | Library Services                       | 1,042,949      | 1,080,187      | 1,130,468      | 1,071,105      | 1,122,296      | 1,215,050      | 1,277,499      | 1,279,859      | 1,276,756      | 1,286,554      | 1,411,872      | 1,341,912      |
| 4400               | School Administration                  | 5,478,640      | 5,946,292      | 6,216,908      | 6,223,151      | 6,865,731      | 6,794,017      | 15,775,084     | 6,318,128      | 6,095,433      | 6,354,513      | 6,343,315      | 6,383,500      |
| 4450               | School Administration - Support        | 3,991,261      | 4,126,102      | 4,130,405      | 4,546,846      | 4,768,282      | 4,943,625      | 5,958,303      | 5,625,356      | 5,341,910      | 5,173,092      | 5,091,803      | 5,082,805      |
| 4510               | District Administration - Support      | 82,435         | 64,803         | 75,810         | 99,499         | 161,488        | 146,311        | 670,584        | 62,271         | 52,209         | 51,717         | 61,933         | 70,010         |
| 4511               | Board of Education                     | 244,053        | 225,016        | 284,179        | 280,193        | 314,699        | 328,675        | 348,736        | 424,055        | 365,722        | 396,110        | 431,466        | 347,383        |
| 4512               | Office of Superintendent               | 281,852        | 323,554        | 370,800        | 421,411        | 383,924        | 496,753        | 474,794        | 306,372        | 337,193        | 337,153        | 344,169        | 387,918        |
| 4513               | Assistant Superintendent - Instruction | 226,244        | 241,907        | 247,131        | 259,672        | 272,637        | 289,515        | 179,401        | 329,750        | 346,460        | 362,577        | 365,958        | 158,632        |
| 4515               | Communications                         | -              | -              | -              | -              | -              | -              | -              | 143,753        | 144,463        | 142,485        | 150,632        | 186,454        |
| 4550               | District Administration Support Svcs   | 369,974        | 357,970        | 232,901        | 360,586        | 404,085        | 424,397        | 1,262,900      | 149,609        | 125,512        | 95,487         | 156,801        | 181,697        |
| 4551               | Fiscal Services                        | 820,247        | 779,047        | 663,102        | 747,548        | 850,236        | 838,165        | 985,470        | 1,022,534      | 962,294        | 865,818        | 862,262        | 892,181        |
| 4552               | Internal Services                      | 302,002        | 400,702        | 801,253        | 884,093        | 795,703        | 947,964        | 977,152        | 1,008,039      | 956,912        | 910,299        | 861,946        | 838,591        |
| 4553               | Staff Services                         | 878,512        | 936,384        | 878,971        | 932,317        | 964,206        | 924,065        | 993,941        | 1,018,031      | 1,034,147      | 943,726        | 972,040        | 949,394        |
| 4555               | Information Services                   | 1,122,068      | 1,896,968      | 1,257,510      | 1,357,990      | 1,308,039      | 1,486,854      | 1,394,349      | 1,598,229      | 1,426,534      | 1,453,031      | 1,574,275      | 1,465,647      |
| 4556               | Assistant Superintendent-Admin Svcs.   | 832,636        | 1,143,250      | 1,224,872      | 1,958,786      | 1,190,146      | 862,922        | 995,953        | 1,044,518      | 1,034,801      | 1,277,355      | 1,263,831      | 1,411,326      |
| 4557               | Indirect Costs                         | 240,387        | 316,412        | 332,858        | 369,326        | 334,190        | 371,239        | 306,039        | 303,602        | 320,260        | 325,004        | 327,326        | 331,497        |
| 4600               | Operation and Maintenance of Plant     | 18,529,531     | 18,982,117     | 20,215,124     | 21,793,286     | 20,647,930     | 22,443,817     | 24,009,582     | 21,736,957     | 21,942,803     | 21,062,691     | 21,479,788     | 19,577,168     |
| 4700               | Pupil Activity                         | 1,279,692      | 1,764,159      | 2,116,977      | 2,137,608      | 2,171,206      | 2,296,866      | 3,922,351      | 1,998,548      | 2,095,965      | 2,076,203      | 2,133,869      | 2,047,291      |
| 4900               | Fund Transfers                         | 4,451,076      | 830,279        | 362,104        | 1,564,250      | 816,836        | 1,424,759      | 1,300,000      | 1,200,000      | 1,755,072      | 850,000        | 750,000        | 864,420        |
| Total Expenditures |  | \$ 119,621,342 | \$ 121,798,918 | \$ 124,940,921 | \$ 138,995,990 | \$ 145,234,534 | \$ 149,334,044 | \$ 272,731,469 | \$ 142,197,866 | \$ 141,065,303 | \$ 139,502,630 | \$ 143,306,553 | \$ 145,362,469 |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

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

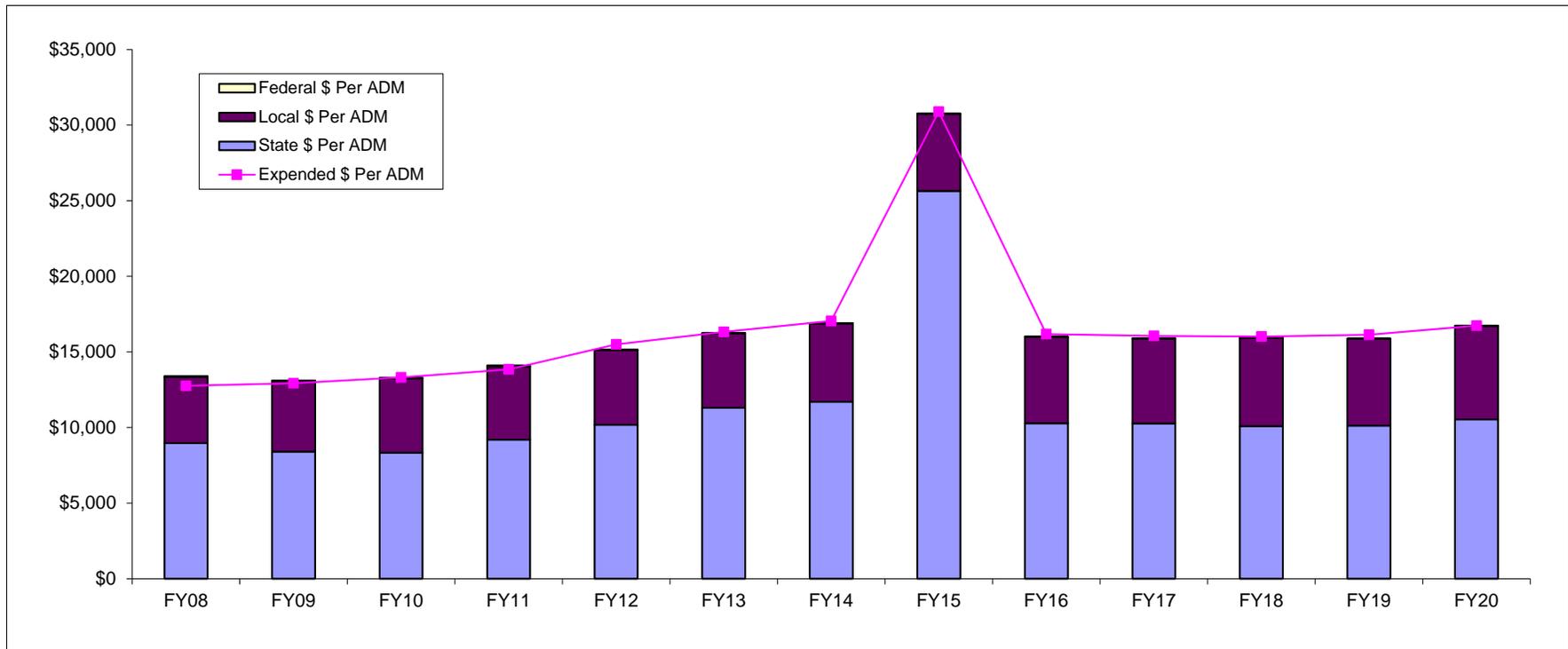
|                 | Instruction | Operation and Maintenance of Plant | Special Ed Instruction | School Admin | School Admin Support Svcs | Supp Svcs Instruction | Special Ed Student | Dist Admin Support Svcs | Supp Svcs Student | Student Activities | Dist Admin | Fund Xfer | Total       |
|-----------------|-------------|------------------------------------|------------------------|--------------|---------------------------|-----------------------|--------------------|-------------------------|-------------------|--------------------|------------|-----------|-------------|
| FY16            | 64,270,148  | 21,736,957                         | 20,210,405             | 6,318,128    | 5,625,356                 | 3,309,975             | 5,523,880          | 6,144,562               | 4,593,706         | 1,998,548          | 1,266,201  | 1,200,000 | 142,197,866 |
| FY17            | 63,321,865  | 21,942,803                         | 20,397,333             | 6,095,433    | 5,341,910                 | 2,894,528             | 5,632,111          | 5,860,459               | 4,481,777         | 2,095,965          | 1,246,047  | 1,755,072 | 141,065,303 |
| FY18            | 63,273,488  | 21,174,842                         | 20,521,472             | 6,341,218    | 5,168,003                 | 3,107,126             | 5,935,584          | 5,943,538               | 4,607,633         | 2,190,505          | 1,275,227  | 1,100,000 | 140,638,636 |
| FY19 Orig       | 65,689,259  | 19,891,361                         | 21,662,447             | 6,495,095    | 5,306,203                 | 3,331,830             | 5,507,377          | 5,940,494               | 4,854,267         | 2,072,413          | 1,274,964  | 950,000   | 142,975,710 |
| FY19 Rev        | 64,105,623  | 21,479,788                         | 21,524,210             | 6,343,315    | 5,091,803                 | 3,679,291             | 6,060,195          | 6,018,481               | 4,765,820         | 2,133,869          | 1,354,158  | 750,000   | 143,306,553 |
| FY20 Orig       | 68,271,885  | 19,577,168                         | 21,531,308             | 6,383,500    | 5,082,805                 | 3,742,292             | 5,747,858          | 6,070,333               | 4,893,212         | 2,047,291          | 1,150,397  | 864,420   | 145,362,469 |
| Change from Rev | 4,166,262   | (1,902,620)                        | 7,098                  | 40,185       | (8,998)                   | 63,001                | (312,337)          | 51,852                  | 127,392           | (86,578)           | (203,761)  | 114,420   | 2,055,916   |
| Change %        | 6.50%       | -8.86%                             | 0.03%                  | 0.63%        | -0.18%                    | 1.71%                 | -5.15%             | 0.86%                   | 2.67%             | -4.06%             | -15.05%    | 0.00%     | 1.43%       |



## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### General Fund Budget Revenues vs. Expenditures

|                     |               |               |               |               |               |               |               |               |               |               |               | Budget        |               |
|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                     | FY08          | FY09          | FY10          | FY11          | FY12          | FY13          | FY14          | FY15          | FY16          | FY17          | FY18          | FY19          | FY20          |
| AADM/ADM*           | 9,249.70      | 9,255.77      | 9,144.67      | 9,025.06      | 8,969.57      | 8,892.06      | 8,760.52      | 8,827.87      | 8,787.60      | 8,784.83      | 8,711.73      | 8,881         | 8,681         |
| Local \$            | \$40,397,904  | \$43,310,240  | \$45,014,404  | \$43,703,109  | \$44,282,923  | \$43,847,163  | \$45,323,929  | \$45,027,555  | \$50,089,629  | \$49,265,966  | \$50,847,059  | \$50,918,432  | \$53,692,091  |
| Local \$ Per ADM    | \$4,367       | \$4,679       | \$4,922       | \$4,842       | \$4,937       | \$4,931       | \$5,174       | \$5,101       | \$5,700       | \$5,608       | \$5,837       | \$5,733       | \$6,185       |
| State \$            | \$82,980,305  | \$77,791,520  | \$76,214,720  | \$83,001,993  | \$91,374,686  | \$100,482,008 | \$102,583,231 | \$226,345,214 | \$90,440,989  | \$90,233,541  | \$88,001,771  | \$89,973,142  | \$91,445,378  |
| State \$ Per ADM    | \$8,971       | \$8,405       | \$8,334       | \$9,197       | \$10,187      | \$11,300      | \$11,710      | \$25,640      | \$10,292      | \$10,272      | \$10,102      | \$10,131      | \$10,534      |
| Federal \$          | \$549,256     | \$288,038     | \$408,492     | \$593,496     | \$343,617     | \$164,384     | \$200,451     | \$211,375     | \$287,646     | \$250,781     | \$298,727     | \$225,000     | \$225,000     |
| Federal \$ Per ADM  | \$59          | \$31          | \$45          | \$66          | \$38          | \$18          | \$23          | \$24          | \$33          | \$29          | \$34          | \$25          | \$26          |
| Revenue \$          | \$123,927,465 | \$121,389,798 | \$121,637,616 | \$127,298,598 | \$136,001,226 | \$144,493,555 | \$148,107,611 | \$271,584,144 | \$140,818,264 | \$139,750,288 | \$139,147,557 | \$141,116,574 | \$145,362,469 |
| Revenue \$ Per ADM  | \$13,398      | \$13,115      | \$13,301      | \$14,105      | \$15,163      | \$16,250      | \$16,906      | \$30,764      | \$16,025      | \$15,908      | \$15,972      | \$15,890      | \$16,745      |
| Expended \$         | \$118,025,002 | \$119,621,242 | \$121,798,918 | \$124,940,921 | \$138,995,990 | \$145,234,534 | \$149,334,044 | \$272,731,469 | \$142,197,864 | \$141,065,303 | \$139,502,629 | \$143,306,553 | \$145,362,469 |
| Expended \$ Per ADM | \$12,760      | \$12,924      | \$13,319      | \$13,844      | \$15,496      | \$16,333      | \$17,046      | \$30,894      | \$16,182      | \$16,058      | \$16,013      | \$16,136      | \$16,745      |



\* Adjusted Average Daily Membership FY07 - FY18

\* Estimate Average Daily Membership FY19 - FY20

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

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

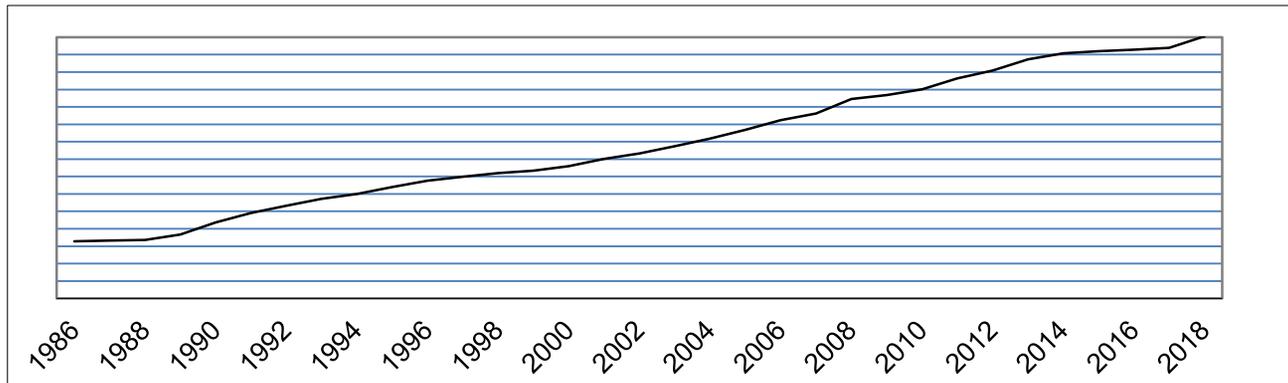
|                                    | Actual               |                      |                      |                      |                      |                      |                      |                      |                      | Projected            |                      |                      |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                    | FY09                 | FY10                 | FY11                 | FY12                 | FY13                 | FY14                 | FY15                 | FY16                 | FY17                 | FY18                 | FY19                 | FY20                 |
| <b>General Fund:</b>               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved                           | \$ 9,645,680         | \$ 9,071,018         | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Unreserved                         | 6,833,310            | 6,192,633            | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Undesignated                       | 4,683,677            | 5,737,714            | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>Total General Fund</b>          | <b>\$ 21,162,667</b> | <b>\$ 21,001,365</b> | <b>\$ -</b>          |
| <b>Special Revenue Funds:</b>      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved                           | \$ 267,430           | \$ 393,526           | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Unreserved                         | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Undesignated                       | 8,729,160            | 7,770,103            | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>Total Special Revenue Funds</b> | <b>\$ 8,996,590</b>  | <b>\$ 8,163,629</b>  | <b>\$ -</b>          |
| <b>Total Fund Balance</b>          | <b>\$ 30,159,257</b> | <b>\$ 29,164,994</b> | <b>\$ -</b>          |
| <b>General Fund:</b>               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Nonspendable                       | \$ -                 | \$ -                 | \$ 2,160,675         | \$ 1,978,610         | \$ 1,715,712         | \$ 1,687,933         | \$ 707,220           | \$ 2,064,255         | \$ 2,212,284         | \$ 2,074,756         | \$ 1,932,980         | \$ 1,932,980         |
| Restricted                         | -                    | -                    | 892,467              | 983,984              | 1,485,931            | 2,471,131            | 2,988,996            | 3,307,934            | 2,612,510            | 3,361,630            | 5,584,860            | 5,584,860            |
| Committed                          | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 4,200,580            | 4,157,085            | 4,289,271            | 3,267,336            | 3,267,336            |
| Assigned                           | -                    | -                    | 14,513,862           | 10,593,166           | 10,131,139           | 8,120,850            | 5,655,347            | 3,625,958            | 1,618,721            | 2,802,979            | 1,626,718            | 1,626,718            |
| Unassigned                         | -                    | -                    | 5,792,038            | 6,808,518            | 6,290,517            | 6,116,952            | 7,897,978            | 2,671,214            | 3,954,326            | 1,671,218            | 3,929,885            | 3,929,885            |
| <b>Total General Fund</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 23,359,042</b> | <b>\$ 20,364,278</b> | <b>\$ 19,623,299</b> | <b>\$ 18,396,866</b> | <b>\$ 17,249,541</b> | <b>\$ 15,869,941</b> | <b>\$ 14,554,926</b> | <b>\$ 14,199,854</b> | <b>\$ 16,341,779</b> | <b>\$ 16,341,779</b> |
| <b>Special Revenue Funds:</b>      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Nonspendable                       | \$ -                 | \$ -                 | \$ 284,397           | \$ 366,559           | \$ 218,298           | \$ 467,256           | \$ 271,235           | \$ 233,827           | \$ 159,748           | \$ 301,696           | \$ 482,203           | \$ 482,203           |
| Restricted                         | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Committed                          | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Assigned                           | -                    | -                    | 7,787,245            | 6,783,452            | 6,744,505            | 5,623,019            | 5,389,396            | 5,568,658            | 5,263,514            | 5,586,869            | 5,804,822            | 5,804,822            |
| Unassigned                         | -                    | -                    | (44,976)             | (44,976)             | (44,976)             | (44,976)             | (44,976)             | (44,976)             | (44,976)             | (44,976)             | (44,976)             | (44,976)             |
| <b>Total Special Revenue Funds</b> | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 8,026,666</b>  | <b>\$ 7,105,035</b>  | <b>\$ 6,917,827</b>  | <b>\$ 6,045,299</b>  | <b>\$ 5,615,655</b>  | <b>\$ 5,757,509</b>  | <b>\$ 5,378,286</b>  | <b>\$ 5,843,589</b>  | <b>\$ 6,242,049</b>  | <b>\$ 6,242,049</b>  |
| <b>Total Fund Balance</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 31,385,708</b> | <b>\$ 27,469,313</b> | <b>\$ 26,541,126</b> | <b>\$ 24,442,165</b> | <b>\$ 22,865,196</b> | <b>\$ 21,627,450</b> | <b>\$ 19,933,212</b> | <b>\$ 20,043,443</b> | <b>\$ 22,583,828</b> | <b>\$ 22,583,828</b> |

\* The District implemented GASB statement 54 in FY11, prospectively reported.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Anchorage Consumer Price Index (CPI)**

| Year | Annual | Change | Percentage Change | Year | Annual | Change | Percentage Change |
|------|--------|--------|-------------------|------|--------|--------|-------------------|
| 1987 | 108.20 | 0.40   | 2.42%             | 2003 | 162.50 | 4.30   | 2.72%             |
| 1988 | 108.60 | 0.40   | 1.89%             | 2004 | 166.70 | 4.20   | 2.58%             |
| 1989 | 111.70 | 3.10   | 0.37%             | 2005 | 171.80 | 5.10   | 3.06%             |
| 1990 | 118.60 | 6.90   | 0.37%             | 2006 | 177.30 | 5.50   | 3.20%             |
| 1991 | 124.00 | 5.40   | 6.18%             | 2007 | 181.24 | 3.94   | 2.22%             |
| 1992 | 128.20 | 4.20   | 4.55%             | 2008 | 189.50 | 8.26   | 4.56%             |
| 1993 | 132.20 | 4.00   | 3.39%             | 2009 | 191.75 | 2.25   | 1.19%             |
| 1994 | 135.00 | 2.80   | 2.12%             | 2010 | 195.15 | 3.40   | 1.77%             |
| 1995 | 138.90 | 3.90   | 2.89%             | 2011 | 201.43 | 6.28   | 3.22%             |
| 1996 | 142.70 | 3.80   | 2.74%             | 2012 | 205.92 | 4.49   | 2.23%             |
| 1997 | 144.80 | 2.10   | 1.47%             | 2013 | 212.38 | 6.46   | 3.14%             |
| 1998 | 146.90 | 2.10   | 1.45%             | 2014 | 215.81 | 3.43   | 1.62%             |
| 1999 | 148.40 | 1.50   | 1.02%             | 2015 | 216.91 | 1.10   | 0.51%             |
| 2000 | 150.90 | 2.50   | 1.68%             | 2016 | 217.83 | 0.92   | 0.42%             |
| 2001 | 155.20 | 4.30   | 2.85%             | 2017 | 218.87 | 1.04   | 0.48%             |
| 2002 | 158.20 | 3.00   | 1.93%             | 2018 | 225.55 | 6.68   | 3.05%             |



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

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

| Fiscal Year | Local Government | Federal | State       | Other Revenue | Total       |
|-------------|------------------|---------|-------------|---------------|-------------|
| 2009-10     | 42,983,376       | 408,492 | 76,214,720  | 2,031,028     | 121,637,616 |
| 2010-11     | 42,588,135       | 593,496 | 83,001,993  | 1,114,974     | 127,298,598 |
| 2011-12     | 43,251,135       | 343,617 | 91,374,686  | 1,031,788     | 136,001,226 |
| 2012-13     | 43,000,000       | 164,384 | 100,482,008 | 847,163       | 144,493,555 |
| 2013-14     | 43,500,000       | 200,451 | 102,583,231 | 1,823,929     | 148,107,611 |
| 2014-15     | 44,013,525       | 211,375 | 226,345,214 | 1,014,030     | 271,584,144 |
| 2015-16     | 48,238,432       | 287,646 | 90,440,989  | 1,851,197     | 140,818,264 |
| 2016-17     | 48,238,432       | 250,781 | 90,233,541  | 1,027,534     | 139,750,288 |
| 2017-18     | 49,738,432       | 298,727 | 88,001,771  | 1,108,628     | 139,147,558 |
| 2018-19*    | 49,738,432       | 225,000 | 89,973,142  | 1,180,000     | 141,116,574 |

\*Fiscal Year 2018-19 Audit is not complete, these are budgeted numbers.

## FY 2019 Local Educational Support and Taxation Information

### Local School Support Information

The purpose of the chart below is to show the amount of local financial support allowed by statute, and then the actual support provided in each location. The local financial support amounts are shown in mill rate equivalencies.

| District FY2019 information | Anchorage          | Fairbanks         | Juneau            | Kenai             | Kodiak           | Mat-Su            |
|-----------------------------|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| Required Local Effort       | 106,647,796        | 30,065,921        | 14,350,765        | 27,217,349        | 4,255,475        | 31,044,783        |
| Allowable Excess            | <u>101,615,242</u> | <u>34,538,780</u> | <u>12,027,825</u> | <u>24,498,842</u> | <u>7,323,706</u> | <u>46,246,372</u> |
| Total Allowable Local       | 208,263,038        | 64,604,701        | 26,378,590        | 51,716,191        | 11,579,181       | 77,291,155        |
| FY2019 Budgeted Local +     | 208,347,278        | 50,045,400        | 26,412,600        | 49,738,432        | 9,890,244        | 58,398,915        |
| Amount under State Cap      | -84,240            | 14,559,301        | -34,010           | 1,977,759         | 1,688,937        | 18,892,240        |
| Percent of Cap Support      | 100.04%            | 77.46%            | 100.13%           | 96.18%            | 85.41%           | 75.56%            |

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

+ Cannot exceed the total allowable local

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

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

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

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

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

|   | FY16<br>Actual        | FY17<br>Actual        | FY18<br>Actual        | FY19<br>Budget         | FY20<br>Budget        | FY21<br>Estimate      | FY22<br>Estimate      | FY23<br>Estimate      |
|---|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Governmental Fund Revenues</b>                         |                       |                       |                       |                        |                       |                       |                       |                       |
| General Fund Revenues                                     | \$ 140,818,264        | \$ 139,750,288        | \$ 139,147,558        | \$ 141,116,574         | \$ 145,362,469        | \$ 139,264,133        | \$ 139,264,133        | \$ 139,264,133        |
| Food Service Fund Revenues                                | 2,970,743             | 3,077,707             | 3,096,895             | 3,064,450              | 3,154,904             | 3,154,904             | 3,154,904             | 3,154,904             |
| Student Transportation Fund Revenues                      | 8,150,227             | 7,476,569             | 8,074,746             | 8,131,473              | 8,015,208             | 8,015,208             | 8,015,208             | 8,015,208             |
| Other Governmental Revenues                               | 8,097,100             | 7,390,564             | 7,718,952             | 10,288,329             | 10,119,072            | 7,350,859             | 7,350,859             | 7,350,859             |
| Special Revenue Fund Total Revenues                       | 19,218,070            | 17,944,840            | 18,890,593            | 21,484,252             | 21,289,184            | 18,520,971            | 18,520,971            | 18,520,971            |
| <b>Governmental Fund Revenues</b>                         | <b>\$ 160,036,334</b> | <b>\$ 157,695,128</b> | <b>\$ 158,038,151</b> | <b>\$ 162,600,826</b>  | <b>\$ 166,651,653</b> | <b>\$ 157,785,104</b> | <b>\$ 157,785,104</b> | <b>\$ 157,785,104</b> |
| <b>Governmental Fund Expenditures</b>                     |                       |                       |                       |                        |                       |                       |                       |                       |
| General Fund Expenditures                                 | \$ 140,997,864        | \$ 139,310,231        | \$ 138,652,632        | \$ 142,556,553         | \$ 144,498,049        | \$ 139,185,225        | \$ 141,968,929        | \$ 144,808,308        |
| Food Service Fund Expenditures                            | 4,226,122             | 4,017,147             | 3,936,325             | 4,014,450              | 4,019,324             | 3,154,904             | 3,154,904             | 3,154,904             |
| Student Transportation Fund Expenditures                  | 7,994,914             | 8,260,190             | 7,776,607             | 7,687,626              | 7,910,350             | 8,015,208             | 8,015,208             | 8,015,208             |
| Other Governmental Expenditures                           | 8,055,180             | 7,801,798             | 7,562,358             | 13,832,037             | 10,298,930            | 7,350,859             | 7,350,859             | 7,350,859             |
| Special Revenue Fund Total Expenditures                   | 20,276,216            | 20,079,135            | 19,275,290            | 25,534,113             | 22,228,604            | 18,520,971            | 18,520,971            | 18,520,971            |
| <b>Total Governmental Fund Expenditures</b>               | <b>\$ 161,274,080</b> | <b>\$ 159,389,366</b> | <b>\$ 157,927,922</b> | <b>\$ 168,090,666</b>  | <b>\$ 166,726,653</b> | <b>\$ 150,355,337</b> | <b>\$ 153,139,041</b> | <b>\$ 155,978,420</b> |
| General Fund Revenues Over (Under) Expenditures           | (179,600)             | 440,057               | 494,926               | (1,439,979)            | 864,420               | 78,908                | (2,704,796)           | (5,544,175)           |
| Transfers Out   | (1,200,000)           | (1,755,072)           | (850,000)             | (950,000)              | (864,420)             | (950,000)             | (950,000)             | (950,000)             |
| Net Change in Fund Balance                                | (1,379,600)           | (1,315,015)           | (355,074)             | (2,389,979)            | 0                     | (871,092)             | (3,654,796)           | (6,494,175)           |
| General Fund Balance, Beginning of Year                   | 17,249,541            | 15,869,941            | 14,554,926            | 14,199,852             | 11,809,873            | 11,809,873            | 10,938,781            | 7,283,985             |
| <b>General Fund Balance, End of Year</b>                  | <b>\$ 15,869,941</b>  | <b>\$ 14,554,926</b>  | <b>\$ 14,199,852</b>  | <b>\$ 11,809,873</b>   | <b>\$ 11,809,873</b>  | <b>\$ 10,938,781</b>  | <b>\$ 7,283,985</b>   | <b>\$ 789,810</b>     |
| Special Revenue Fund Revenues Over (Under) Expenditures   | (1,058,146)           | (2,134,295)           | (384,697)             | (4,049,861)            | (939,420)             | 0                     | 0                     | 0                     |
| Transfers in  | 1,200,000             | 1,755,072             | 850,000               | 950,000                | 864,420               | 950,000               | 950,000               | 950,000               |
| Net Change in Fund Balance                                | 141,854               | (379,223)             | 465,303               | (3,099,861)            | (75,000)              | 950,000               | 950,000               | 950,000               |
| Special Revenue Fund Balance, Beginning of Year           | 5,615,655             | 5,757,509             | 5,378,286             | 5,843,589              | 2,743,728             | 2,668,728             | 3,618,728             | 4,568,728             |
| <b>Special Revenue Fund Balance, End of Year</b>          | <b>\$ 5,757,509</b>   | <b>\$ 5,378,286</b>   | <b>\$ 5,843,589</b>   | <b>\$ 2,743,728.00</b> | <b>\$ 2,668,728</b>   | <b>\$ 3,618,728</b>   | <b>\$ 4,568,728</b>   | <b>\$ 5,518,728</b>   |
| <b>Total Governmental Fund Balance, Beginning of Year</b> | <b>22,865,196</b>     | <b>21,627,450</b>     | <b>19,933,212</b>     | <b>20,043,441</b>      | <b>14,553,601</b>     | <b>14,478,601</b>     | <b>14,557,509</b>     | <b>11,852,713</b>     |
| <b>Total Governmental Fund Balance, End of Year</b>       | <b>\$ 21,627,450</b>  | <b>\$ 19,933,212</b>  | <b>\$ 20,043,441</b>  | <b>\$ 14,553,601</b>   | <b>\$ 14,478,601</b>  | <b>\$ 14,557,509</b>  | <b>\$ 11,852,713</b>  | <b>\$ 6,308,538</b>   |

Assumptions:

- FY20 based on estimates made for FY20 budget
- FY21, FY22 and FY23 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY21, FY22 and FY23 Pupil Transportation Fund and Other Governmental Funds estimates assume revenues offset expenditures each year

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**General Fund Revenue and Expenditure Budget Projections**

|  | FY16<br>Actual        | FY17<br>Actual        | FY18<br>Actual        | FY19<br>Budget        | FY20<br>Budget        | FY21<br>Estimate      | FY22<br>Estimate      | FY23<br>Estimate      |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Twenty Day Enrollment  | 8,061.55              | 8,030.27              | 8,711.73              | 8,680.28              | 7,928.00              | 7,853.00              | 7,803.00              | 7,778.00              |
| Base Student Allocation Per Pupil (AS 14.17.470)                             | \$5,880               | \$5,930               | \$5,930               | \$5,930               | \$5,930               | \$5,930               | \$5,930               | \$5,930               |
| Enrollment in <u>adjusted</u> ADM  | 17,797.07             | 17,889.75             | 17,898.37             | 17,914.01             | 17,959.90             | 17,643.71             | 17,582.50             | 17,582.15             |
| <b>BASIC NEED</b>  | <b>\$104,646,772</b>  | <b>\$106,086,218</b>  | <b>\$106,086,218</b>  | <b>\$106,230,079</b>  | <b>\$106,502,207</b>  | <b>\$104,627,200</b>  | <b>\$104,264,225</b>  | <b>\$104,262,150</b>  |
| Kenai Peninsula Borough Assessed Value (State Full and True Value)           | \$9,191,651,190       | \$9,349,916,890       | \$10,122,329,820      | \$10,270,697,890      | \$10,374,523,920      | \$10,265,418,090      | \$10,265,418,090      | \$10,265,418,090      |
| Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12 |                       |                       |                       |                       |                       |                       |                       |                       |
| Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward     | \$24,357,876          | \$24,777,280          | \$26,824,174          | \$27,217,349          | \$27,492,488          | \$27,203,358          | \$27,203,358          | \$27,203,358          |
| Impact Aid   | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| State Funding Share (Basic Need - Local Required Contribution - Impact Aid)  | \$80,288,896          | \$81,308,938          | \$79,262,044          | \$80,402,685          | \$81,109,731          | \$77,134,712          | \$76,771,737          | \$76,769,662          |
| Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)     | \$48,492,127          | \$49,242,944          | \$51,301,627          | \$51,716,191          | \$52,537,091          | \$52,537,091          | \$52,537,091          | \$52,537,091          |
| <b>Revenues</b>  |                       |                       |                       |                       |                       |                       |                       |                       |
| Local Contribution   | \$ 48,238,432         | \$ 48,238,432         | \$ 49,738,432         | \$ 49,738,432         | \$ 52,512,091         | \$ 52,512,091         | \$ 52,512,091         | \$ 52,512,091         |
| Other Local Revenue  | 139,324               | 193,157               | 196,098               | 180,000               | 180,000               | 180,000               | 180,000               | 180,000               |
| E-Rate   | 1,088,548             | 751,344               | 719,477               | 700,000               | 700,000               | 700,000               | 700,000               | 700,000               |
| Interest   | 623,325               | 83,033                | 193,053               | 300,000               | 300,000               | 300,000               | 300,000               | 300,000               |
| State Contribution (Foundation Funding)                                      | 80,288,271            | 81,308,106            | 79,312,743            | 79,012,730            | 81,109,731            | 77,134,712            | 76,771,737            | 76,769,662            |
| Quality Schools/Learning Opportunity Grants                                  | 285,377               | 287,068               | 286,790               | 286,624               | 287,358               | 287,358               | 287,358               | 287,358               |
| On Behalf TRS Relief Payment   | 8,560,061             | 7,754,808             | 7,664,800             | 9,274,890             | 8,862,055             | 8,862,055             | 8,862,055             | 8,862,055             |
| On Behalf PERS Relief Payment  | 1,307,280             | 883,559               | 737,438               | 1,398,898             | 1,186,234             | 1,186,234             | 1,186,234             | 1,186,234             |
| Federal Contribution   | 287,646               | 250,781               | 298,727               | 225,000               | 225,000               | 225,000               | 225,000               | 225,000               |
|  | <b>\$ 140,818,264</b> | <b>\$ 139,750,288</b> | <b>\$ 139,147,558</b> | <b>\$ 141,116,574</b> | <b>\$ 145,362,469</b> | <b>\$ 141,387,450</b> | <b>\$ 141,024,475</b> | <b>\$ 141,022,400</b> |
| <b>Expenditures</b>  |                       |                       |                       |                       |                       |                       |                       |                       |
| Instruction  | \$ 64,270,148         | \$ 63,321,865         | \$ 62,615,102         | \$ 64,105,623         | \$ 68,271,885         | \$ 69,637,323         | \$ 71,030,069         | \$ 72,450,670         |
| Special Education - Instruction  | 20,210,405            | 20,397,333            | 20,962,197            | 21,524,210            | 21,531,308            | 21,961,934            | 22,401,173            | 22,849,196            |
| Special Education Support Services - Student                                 | 5,523,880             | 5,632,111             | 5,777,098             | 6,060,195             | 5,747,858             | 5,862,815             | 5,980,071             | 6,099,672             |
| Support Services - Student   | 4,593,706             | 4,481,777             | 4,517,746             | 4,765,820             | 4,893,212             | 4,991,076             | 5,090,898             | 5,192,716             |
| Support Services - Instruction   | 3,309,975             | 2,894,528             | 2,953,227             | 3,679,291             | 3,742,292             | 3,817,138             | 3,893,481             | 3,971,351             |
| School Administration  | 6,318,127             | 6,095,433             | 6,354,513             | 6,343,315             | 6,383,500             | 6,511,170             | 6,641,393             | 6,774,221             |
| School Administration Support Services                                       | 5,625,356             | 5,341,910             | 5,173,092             | 5,091,803             | 5,082,805             | 5,184,461             | 5,288,150             | 5,393,913             |
| District Administration  | 1,266,201             | 1,246,047             | 1,290,042             | 1,354,158             | 1,150,397             | 1,173,405             | 1,196,873             | 1,220,810             |
| District Administration Support Services                                     | 6,144,561             | 5,860,459             | 5,870,719             | 6,018,481             | 6,070,333             | 6,191,740             | 6,315,575             | 6,441,887             |
| Operation and Maintenance of Plant   | 21,736,957            | 21,942,803            | 21,062,691            | 21,479,788            | 19,577,168            | 19,968,711            | 20,368,085            | 20,775,447            |
| Student Activities   | 1,998,548             | 2,095,965             | 2,076,203             | 2,133,869             | 2,047,291             | 2,088,237             | 2,130,002             | 2,172,602             |
| Transfers to Other Funds   | 1,200,000             | 1,755,072             | 850,000               | 750,000               | 864,420               | 850,000               | 850,000               | 850,000               |
|  | <b>\$ 142,197,864</b> | <b>\$ 141,065,303</b> | <b>\$ 139,502,630</b> | <b>\$ 143,306,553</b> | <b>\$ 145,362,469</b> | <b>\$ 148,238,010</b> | <b>\$ 151,185,770</b> | <b>\$ 154,192,485</b> |
| Revenues Over (Under) Expenditures   | (1,379,600)           | (1,315,015)           | (355,072)             | (2,189,979)           | 0                     | (6,850,560)           | (10,161,295)          | (13,170,085)          |
| Fund Balance, Beginning of Year  | 17,249,541            | 15,869,941            | 14,554,926            | 14,199,854            | 12,009,875            | 12,009,875            | 5,159,315             | (5,001,980)           |
| Fund Balance, End of Year  | 15,869,941            | 14,554,926            | 14,199,854            | 12,009,875            | 12,009,875            | 5,159,315             | (5,001,980)           | (18,172,065)          |

Assumptions:  
- FY21, FY22 and FY23 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)  
- FY20, FY21 and FY22 expenditures based on 2% increase each year

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

| State Funding             |   |                      | FY16<br>Actual   | FY17<br>Actual   | FY18<br>Actual    | FY19<br>Actual    | FY20<br>Budget    | FY21<br>Estimate* | FY22<br>Estimate* | FY23<br>Estimate* |
|---------------------------|---|----------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Step #1</b>            | Twenty (20) Day Enrollment For All School Buildings                                       |                      | 8,061.55         | 8,030.27         | 8,711.73          | 8,680.28          | 7,928.00          | 7,853.00          | 7,803.00          | 7,778.00          |
| <b>Step #2</b>            | Total ADM All Schools - After Size Factor Adjustment                                      | AS 14.17.450         | 10,388.32        | 10,335.05        | 10,286.92         | 10,223.53         | 10,221.15         | 9,935.66          | 9,885.66          | 9,860.66          |
| <b>Step #3</b>            | District Cost Factor  | AS 14.17.460         | 1.171            | 1.171            | 1.171             | 1.171             | 1.171             | 1.171             | 1.171             | 1.171             |
|                           | Total After Adjustment for District Cost Factor   |                      | 12,164.72        | 12,102.34        | 12,045.98         | 11,971.75         | 11,968.97         | 11,634.66         | 11,576.11         | 11,546.83         |
| <b>Step #4</b>            | Special Needs Factor  | AS 17.17.420         | 1.20             | 1.20             | 1.20              | 1.20              | 1.20              | 1.20              | 1.20              | 1.20              |
|                           | Total After Adjustment for Special Needs Factor   |                      | 14,597.67        | 14,522.81        | 14,455.18         | 14,366.09         | 14,362.76         | 13,961.59         | 13,891.33         | 13,856.20         |
| <b>Step #4.5</b>          | High School Vocational Education Factor<br>(SB 84 changes for FY12 and beyond)            |                      | 1.015            | 1.015            | 1.015             | 1.015             | 1.015             | 1.015             | 1.015             | 1.015             |
|                           | Total After Adjustment for High School Voc Ed Factor                                      |                      | 14,816.63        | 14,740.65        | 14,672.01         | 14,581.59         | 14,578.20         | 14,171.01         | 14,099.70         | 14,064.05         |
| <b>Step #5</b>            | Special Education Intensive Services Factor<br>(FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13) | AS 17.17.420         | 2,327            | 2,470            | 2,574             | 2,639             | 2,704             | 2,795             | 2,860             | 2,925             |
|                           | Total After Adjustment for Special Education Intensive Services                           |                      | 17,143.63        | 17,210.65        | 17,246.01         | 17,220.59         | 17,282.20         | 16,966.01         | 16,959.70         | 16,989.05         |
| <b>Step #6</b>            | Correspondence (Correspondence ADM * .90)   | AS 14.17.430         | 653.45           | 679.10           | 652.36            | 693.42            | 677.70            | 677.70            | 622.80            | 593.10            |
|                           | Total District Adjusted ADM   |                      | 17,797.08        | 17,889.75        | 17,898.37         | 17,914.01         | 17,959.90         | 17,643.71         | 17,582.50         | 17,582.15         |
| <b>Step #7</b>            | Base Student Allocation Value   | AS 14.17.470         | \$ 5,880         | \$ 5,930         | \$ 5,930          | \$ 5,930          | \$ 5,930          | \$ 5,930          | \$ 5,930          | \$ 5,930          |
| <b>Step #8</b>            | Basic Need  |                      | 104,646,772      | 106,086,218      | 106,086,218       | 106,230,079       | 106,502,207       | 104,627,200       | 104,264,225       | 104,262,150       |
| <b>Step #9</b>            | Less Required Local Effort  | AS 14.17.410 (b)(2)  | 24,357,876       | 24,777,280       | 26,824,174        | 27,217,349        | 27,492,488        | 27,492,488        | 27,492,488        | 27,492,488        |
| <b>Step #10</b>           | Regular State Aid   |                      | 80,288,896       | 81,308,938       | 79,262,044        | 79,012,730        | 79,009,719        | 77,134,712        | 76,771,737        | 76,769,662        |
| <b>Step #10.5</b>         | Additional One-Time Funding   |                      | -                | -                | -                 | 1,389,955         | 2,100,012         | -                 | -                 | -                 |
|                           | Total State Contribution  |                      | 80,288,896       | 81,308,938       | 79,262,044        | 80,402,685        | 81,109,731        | 77,134,712        | 76,771,737        | 76,769,662        |
|                           | State Increase (decrease)From Prior Year  |                      | \$ 80,288,896    | \$ 1,020,042     | \$ (2,046,894)    | \$ 1,140,641      | \$ 707,046        | \$ (3,975,019)    | \$ (362,975)      | \$ (2,075)        |
| <b>Local Contribution</b> |   |                      |                  |                  |                   |                   |                   |                   |                   |                   |
| <b>Step #1</b>            | State of Alaska Full And True Value Used  | AS 14.17.510         | \$ 9,191,651,190 | \$ 9,349,916,890 | \$ 10,122,329,820 | \$ 10,270,697,890 | \$ 10,374,523,920 | \$ 10,374,523,920 | \$ 10,374,523,920 | \$ 10,374,523,920 |
| <b>Step #2</b>            | Required Local Contribution   | AS 14.17. 410.(b)(2) | 24,357,876       | 24,777,280       | 26,824,174        | 27,217,349        | 27,492,488        | 27,492,488        | 27,492,488        | 27,492,488        |
| <b>Step #3</b>            | Additional Allowable Contribution   | AS 14.17. 410.(c)(2) | 24,134,251       | 24,465,664       | 24,477,453        | 24,498,842        | 25,044,603        | 25,044,603        | 25,044,603        | 25,044,603        |
| <b>Step #4</b>            | Local Cap Calculation   |                      | 48,492,127       | 49,242,944       | 51,301,627        | 51,716,191        | 52,537,091        | 52,537,091        | 52,537,091        | 52,537,091        |
|                           | Local Increase From Prior Year (assuming funding to maximum allowed)                      |                      | \$ 7,345,182     | \$ 750,817       | \$ 2,058,683      | \$ 414,564        | \$ 820,900        | \$ -              | \$ -              | \$ -              |
|                           | Actual Funding from Local Effort  |                      | \$ 48,238,432    | \$ 48,238,432    | \$ 49,738,432     | \$ 49,738,432     | \$ 52,512,091     | \$ 52,537,091     | \$ 52,537,091     | \$ 52,537,091     |
|                           | Difference Between Local Effort Allowed and Local Contribution                            |                      | \$ (253,695)     | \$ (1,004,512)   | \$ (1,563,195)    | \$ (1,977,759)    | \$ (25,000)       | \$ -              | \$ -              | \$ -              |

Assumptions:

- FY21, FY22 and FY23 based on no change in assessed valuation, other revenues or state funding formula from FY20

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

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

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| Fiscal Year | Collected in the Fiscal Year of the Levy |            |                    | Collections in Subsequent Years | Total Collections to Date |                    |
|-------------|--|------------|--------------------|---------------------------------|---------------------------|--------------------|
|             | Total Tax Levy for Fiscal Year           | Amount     | Percentage of Levy |                                 | Amount                    | Percentage of Levy |
| 2009-10     | 28,875,124                               | 28,375,677 | 98.270%            | 496,252                         | 28,871,929                | 99.989%            |
| 2010-11     | 29,058,274                               | 28,630,610 | 98.528%            | 422,066                         | 29,052,676                | 99.981%            |
| 2011-12     | 30,419,493                               | 29,946,804 | 98.446%            | 466,750                         | 30,413,554                | 99.980%            |
| 2012-13     | 30,823,497                               | 30,382,636 | 98.570%            | 431,793                         | 30,814,429                | 99.971%            |
| 2013-14     | 31,750,392                               | 31,332,596 | 98.684%            | 408,301                         | 31,740,897                | 99.970%            |
| 2014-15     | 31,685,014                               | 31,142,025 | 98.286%            | 331,189                         | 31,473,214                | 99.332%            |
| 2015-16     | 33,108,951                               | 32,410,590 | 97.891%            | 683,265                         | 33,093,855                | 99.954%            |
| 2016-17     | 35,591,917                               | 35,157,568 | 98.780%            | 394,812                         | 35,552,380                | 99.889%            |
| 2017-18     | 37,068,282                               | 36,645,827 | 98.860%            | 309,371                         | 36,955,198                | 99.695%            |
| 2018-19     | 38,941,185                               | 38,535,145 | 98.957%            | -                               | 38,535,145                | 98.957%            |

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This information was obtained from the Kenai Peninsula Borough.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Property Tax Rates and Tax Levies - Direct and Overlapping Governments  
Last Ten Fiscal Years  
(Unaudited)**

| Fiscal Year | Overlapping Rates |               |                   |               |                  |                |                  |
|-------------|-------------------|---------------|-------------------|---------------|------------------|----------------|------------------|
|             | Borough           | City of Homer | City of Kachemak* | City of Kenai | City of Seldovia | City of Seward | City of Soldotna |
|             | Operating         | Operating     | Operating         | Operating     | Operating        | Operating      | Operating        |
| 2009-10     | 4.50              | 4.50          | 1.00              | 4.00          | 4.60             | 3.12           | 1.65             |
| 2010-11     | 4.50              | 4.50          | 1.00              | 3.85          | 4.60             | 3.12           | 1.65             |
| 2011-12     | 4.50              | 4.50          | 1.00              | 3.85          | 4.60             | 3.12           | .65              |
| 2012-13     | 4.50              | 4.50          | 1.00              | 3.85          | 4.60             | 3.12           | .65              |
| 2013-14     | 4.50              | 4.50          | 1.00              | 4.35          | 4.60             | 3.12           | .50              |
| 2014-15     | 4.50              | 4.50          | 1.00              | 4.35          | 4.60             | 3.12           | .50              |
| 2015-16     | 4.50              | 4.50          | 1.00              | 4.35          | 4.60             | 3.12           | .50              |
| 2016-17     | 4.50              | 4.50          | 1.00              | 4.35          | 4.60             | 3.12           | .50              |
| 2017-18     | 4.50              | 4.50          | 1.00              | 4.35          | 4.60             | 3.12           | .50              |
| 2018-19     | 4.70              | 4.50          | 4.35              | 7.50          | 3.84             | 1.00           | .50              |

This information was obtained from the Kenai Peninsula Borough.

\* Real Property Tax

One mill of tax is equal to \$1.00 for every \$1,000 of assessed valuation of property.

For example, the 4.50 mill rate on a \$200,000 home with no exemptions would mean \$900 tax for the homeowner.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years  
(in thousands of dollars)**

| Fiscal Year | Assessed Values |             |                   | Tax Exempt Values |                   | Total Taxable Assessed Value | Total Direct Tax Rate | Assessed Value as a Percentage of Actual Value |
|-------------|-----------------|-------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|--|
|             | Real Property   | Oil Related | Personal Property | Real Property     | Personal Property |                              |                       |  |
| 2009-10     | 5,883,881       | 703,063     | 245,915           | 434,556           | 29,205            | 6,369,098                    | 4.50                  | 93.21%   |
| 2010-11     | 5,901,904       | 713,954     | 259,714           | 451,127           | 30,914            | 6,393,531                    | 4.50                  | 92.99%   |
| 2011-12     | 6,180,464       | 698,991     | 257,619           | 472,878           | 30,955            | 6,633,241                    | 4.50                  | 92.94%   |
| 2012-13     | 6,172,547       | 810,065     | 286,399           | 520,490           | 32,511            | 6,716,010                    | 4.50                  | 92.39%   |
| 2013-14     | 6,202,494       | 989,766     | 294,407           | 492,565           | 31,906            | 6,960,196                    | 4.50                  | 92.99%   |
| 2014-15     | 6,330,106       | 1,142,158   | 324,853           | 826,802           | 32,999            | 6,937,316                    | 4.50                  | 88.97%   |
| 2015-16     | 6,625,363       | 1,224,525   | 339,478           | 876,982           | 33,986            | 7,278,398                    | 4.50                  | 88.83%   |
| 2016-17     | 6,915,818       | 1,467,353   | 368,985           | 902,055           | 34,392            | 7,815,709                    | 4.50                  | 89.30%   |
| 2017-18     | 7,315,913       | 1,468,600   | 361,549           | 971,773           | 33,844            | 8,140,448                    | 4.50                  | 89.00%   |
| 2018-19     | 7,355,511       | 1,518,606   | 358,789           | 1,008,085         | 34,792            | 8,190,029                    | 4.70                  | 88.70%   |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Ratio of Net Area Wide General Bonded Debt To Assessed Value and  
Net Bonded Debt Per Capita and  
Student Capita  
Last Ten Fiscal Years  
(Unaudited)**

| Fiscal Year | Population* | Student Population | Assessed Value | Net Bonded Debt | Ratio of Net Bonded Debt To Assessed Value | Net Bonded Debt Per Capita | Net Bonded Debt Per Student Capita |
|-------------|-------------|--------------------|----------------|-----------------|--|----------------------------|------------------------------------|
| 2009-10     | 53,578      | 9,145              | 6,369,098,000  | 84,400,966      | 1.33%                                      | 1,575                      | 9,229                              |
| 2010-11     | 55,400      | 8,978              | 6,393,531,000  | 95,065,726      | 1.49%                                      | 1,716                      | 10,589                             |
| 2011-12     | 56,369      | 8,922              | 6,633,241,000  | 32,705,000 **   | 0.49%                                      | 580                        | 3,666                              |
| 2012-13     | 56,756      | 8,886              | 6,716,010,000  | 29,905,000 **   | 0.45%                                      | 527                        | 3,365                              |
| 2013-14     | 56,862      | 8,756              | 6,960,196,000  | 47,995,000 **   | 0.69%                                      | 844                        | 5,481                              |
| 2014-15     | 57,147      | 8,826              | 6,937,316,000  | 44,505,000 **   | 0.64%                                      | 779                        | 5,042                              |
| 2015-16     | 57,763      | 8,788              | 7,278,398,000  | 44,325,000 **   | 0.61%                                      | 767                        | 5,044                              |
| 2016-17     | 58,060      | 8,785              | 7,815,709,000  | 46,935,000 **   | 0.60%                                      | 808                        | 5,343                              |
| 2017-18     | 58,060      | 8,712              | 8,140,448,000  | 43,495,000 **   | 0.53%                                      | 749                        | 4,993                              |
| 2018-19     | 58,471      | 8,680              | 8,190,029,000  | 39,920,000 **   | 0.49%                                      | 683                        | 4,599                              |

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

**General Obligation Bonds**

Issued School Bonds: School bonds were issued for the construction of public schools in the Borough. Bonds are paid from the General Fund through the levy of property taxes, plus funding from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures for school bonds approved by the voters after June 30, 1983.

The October 2002 election authorized the issuance of general obligation bonds in the amount of \$14,700,000 for construction of a new middle school in Seward, Alaska. Bonds dated 8/7/03 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2006 election authorized the issuance of general obligation bonds in the amount of \$2,588,000 in general obligation bonds. On 1-31-07 \$2,515,000 in general obligation bonds were issued. The bonds will finance the purchase of equipment to reduce the level of arsenic in water, Nikolaevsk reroof, Soldotna Elementary window replacement, and McNeil Canyon reroof. These bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2010 election authorized the issuance of general obligation bonds in the amount of \$16,685,000 for roof repairs to various schools.

The October 2013 election authorized the issuance of general obligation bonds in the amount of \$20,860,000 for roof repairs to various schools and Homer high school field project.

**A summary of changes in general obligation bonds is as follows:**

|                       | Beginning Balance<br>July 1, 2018 | Additions | Reductions   | Ending Balance<br>June 30, 2019 | Due Within<br>One Year |
|-----------------------|-----------------------------------|-----------|--------------|---------------------------------|------------------------|
| Areawide School Bonds | \$ 34,480,000                     | \$ -      | \$ 2,390,000 | \$ 32,090,000                   | \$ 2,465,000           |

**A summary of bonds payable at June 30, 2019, is as follows:**

|                    | Date of<br>Issue | Issued        | Interest<br>Rate | Maturity<br>Dates | Annual<br>Installments     | Outstanding<br>June 30, 2019 |
|--------------------|------------------|---------------|------------------|-------------------|----------------------------|------------------------------|
| School Bonds       | 08/07/03         | 14,700,000    | 4.00 - 6.00      | 2004-2023         | \$953,250 to \$1,202,712   | 3,530,000                    |
|                    | 12/09/10         | 16,865,000    | 1.42 - 6.26      | 2011-2030         | \$954,833 to \$1,143,871   | 11,225,000                   |
|                    | 11/13/14         | 20,860,000    | 1.50 - 5.00      | 2014-2033         | \$1,624,150 to \$1,630,175 | 17,335,000                   |
| Total School Bonds |                  | \$ 52,425,000 |                  |                   |                            | \$ 32,090,000                |

**A summary of school debt service requirement to maturity:**

|                    | Fiscal Year | Principal     | Interest      | Total         |
|--------------------|-------------|---------------|---------------|---------------|
| School Bonds       | 2019-20     | 2,465,000     | 1,589,226     | 4,054,226     |
|                    | 2020-21     | 2,515,000     | 1,484,969     | 3,999,969     |
|                    | 2021-22     | 2,610,000     | 1,363,451     | 3,973,451     |
|                    | 2022-23     | 2,715,000     | 1,234,871     | 3,949,871     |
|                    | 2023-24     | 1,860,000     | 1,118,439     | 2,978,439     |
|                    | Out Years   | 19,925,000    | 5,078,253     | 25,003,253    |
| Total School Bonds |             | \$ 32,090,000 | \$ 11,869,209 | \$ 43,959,209 |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

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

| Fiscal Year | Adjusted Average Daily Membership Grades K-12 | Percentage Average Daily Increase (Decrease) Over Previous Year | Assessed Valuation | Assessed Valuation Percentage Increase (Decrease) Over Previous Year | Assessed Valuation Support Per Student Capita |
|-------------|---|---|--------------------|--|---|
| 2009-10     | 9,145   | -1.20%  | 6,369,098,000      | 6.74%  | 696,457                                       |
| 2010-11     | 9,025   | -1.31%  | 6,393,531,000      | 0.38%  | 712,133                                       |
| 2011-12     | 8,970   | -0.61%  | 6,633,241,000      | 3.75%  | 743,470                                       |
| 2012-13     | 8,892   | -0.86%  | 6,716,010,000      | 1.25%  | 755,797                                       |
| 2013-14     | 8,761   | -1.48%  | 6,960,196,000      | 3.64%  | 794,906                                       |
| 2014-15     | 8,828   | 0.77%   | 6,937,316,000      | -0.33%   | 786,009                                       |
| 2015-16     | 8,788   | -0.46%  | 7,278,398,000      | 4.92%  | 824,353                                       |
| 2016-17     | 8,785   | -0.03%  | 7,815,709,000      | 7.38%  | 889,665                                       |
| 2017-18     | 8,712   | -0.83%  | 8,140,448,000      | 4.15%  | 934,395                                       |
| 2018-19     | 8,680   | -0.37%  | 8,190,029,000      | 0.61%  | 943,552                                       |

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

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

**Average Pupil/Teacher Ratio  
Last Ten Fiscal Years**

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| Fiscal Year | Professional Teaching Staff | Average Daily Membership Grades K-12 | Ratio of Pupils to Teaching Staff |
|-------------|-----------------------------|--------------------------------------|-----------------------------------|
| 2009-10     | 685.17                      | 9,145                                | 13.35                             |
| 2010-11     | 690.25                      | 9,025                                | 13.08                             |
| 2011-12     | 689.35                      | 8,970                                | 13.01                             |
| 2012-13     | 681.90                      | 8,892                                | 13.04                             |
| 2013-14     | 692.05                      | 8,761                                | 12.66                             |
| 2014-15     | 684.16                      | 8,828                                | 12.90                             |
| 2015-16     | 683.54                      | 8,788                                | 12.86                             |
| 2016-17     | 670.50                      | 8,785                                | 13.10                             |
| 2017-18     | 663.90                      | 8,712                                | 13.12                             |
| 2018-19     | 652.60                      | 8,680                                | 13.30                             |

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019 - 2020 Budget**

**Standardized Test Scores  
Last Ten Fiscal Years**

| Fiscal Year | SAT<br>ERW Mean | SAT<br>Math Mean | ACT<br>English | ACT<br>Math | ACT<br>Reading | ACT<br>Science | ACT<br>Composite |
|-------------|-----------------|------------------|----------------|-------------|----------------|----------------|------------------|
| 2009-10     | 540.0           | 526.0            | 22.9           | 22.5        | 23.9           | 22.5           | 23.1             |
| 2010-11     | 535.0           | 521.0            | 22.7           | 22.7        | 24.0           | 22.5           | 23.1             |
| 2011-12     | 525.0           | 497.0            | 22.2           | 21.9        | 23.5           | 21.2           | 22.3             |
| 2012-13     | 512.0           | 498.0            | 22.1           | 21.9        | 23.6           | 21.8           | 22.5             |
| 2013-14     | 515.0           | 501.0            | 21.4           | 21.2        | 22.5           | 21.2           | 21.7             |
| 2014-15     | 522.0           | 513.0            | 21.8           | 21.7        | 23.2           | 21.9           | 22.3             |
| 2015-16*    | 514.0           | 503.2            | 19.9           | 20.3        | 21.3           | 20.3           | 20.6             |
| 2016-17**   | 567.0           | 548.0            | 19.7           | 19.9        | 21.3           | 20.4           | 20.4             |
| 2017-18     | 575.0           | 563.0            | 21.4           | 21.6        | 23.7           | 22.1           | 22.3             |
| 2018-19***  | -               | -                | 22.1           | 21.6        | 23.9           | 22.1           | 22.5             |

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

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

\*\*\*FY19 SAT ERW and Math Means not available at time of reporting.

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

Drop Out Rates

| FY15  | FY16  | FY17  | FY18  | FY19  |
|-------|-------|-------|-------|-------|
| 2.80% | 2.30% | 1.70% | 1.80% | 0.00% |



Graduation Rates

| FY15   | FY16   | FY17   | FY18   | FY19   |
|--------|--------|--------|--------|--------|
| 81.73% | 82.73% | 84.02% | 85.44% | 86.40% |



Drop Out Rates are determined by students in grades 7 - 12 who leave school in a given year and don't re-enroll within the State in the same year. The FY19 Drop Out rates were not available at time of reporting. Graduation Rates are calculated on students who enter 9th grade and graduate within 4 years.

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

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|         | Paid<br>Lunches | %      | Free<br>Lunches | %      | Reduced<br>Lunches | %      | Total<br>Lunches |
|---------|-----------------|--------|-----------------|--------|--------------------|--------|------------------|
| 2015-16 | 165,573         | 33.55% | 265,233         | 53.77% | 62,512             | 12.67% | 493,318          |
| 2016-17 | 155,911         | 32.85% | 256,477         | 54.04% | 62,242             | 13.11% | 474,630          |
| 2017-18 | 163,665         | 33.33% | 269,493         | 54.88% | 57,862             | 11.78% | 491,020          |
| 2018-19 | 167,933         | 34.44% | 261,850         | 53.69% | 57,884             | 11.87% | 487,667          |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2019-2020 Budget**  
**General Fund - Staffing in FTE's**

| Loc | School or Department                 | FY13<br>Actual | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Actual | FY18<br>Actual | Current<br>FY19<br>Budget | Projected<br>FY20<br>Budget | Change<br>FY19<br>Current<br>To FY20 |
|-----|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|-----------------------------|--------------------------------------|
| 65  | Aurora Borealis Charter School       | 19.06          | 19.66          | 18.70          | 18.18          | 18.73          | 18.92          | 18.97                     | 18.97                       | -                                    |
| 31  | Chapman                              | 14.76          | 12.91          | 13.38          | 13.53          | 13.45          | 13.99          | 15.36                     | 15.36                       | -                                    |
| 80  | Connections/Alternative Programs     | 18.90          | 19.50          | 19.50          | 17.25          | 17.75          | 24.75          | 24.92                     | 25.42                       | 0.50                                 |
| 32  | Cooper Landing School                | 2.87           | 3.62           | 3.62           | 3.50           | 3.50           | 3.40           | 3.40                      | 3.40                        | -                                    |
| 68  | Fireweed Academy Charter School      | 14.26          | 8.79           | 12.11          | 12.61          | 11.94          | 13.75          | 13.17                     | 13.17                       | -                                    |
| 66  | Homer Flex School                    | 5.89           | 5.95           | 5.89           | 5.91           | 6.11           | 6.10           | 6.02                      | 6.07                        | 0.05                                 |
| 06  | Homer High School                    | 48.58          | 49.08          | 48.58          | 47.18          | 45.23          | 47.70          | 48.10                     | 46.60                       | (1.50)                               |
| 13  | Homer Middle School                  | 23.98          | 23.65          | 23.40          | 24.28          | 24.72          | 25.14          | 26.84                     | 24.84                       | (2.00)                               |
| 35  | Hope Elementary/High School          | 3.36           | 3.68           | 3.87           | 3.99           | 3.85           | 3.50           | 3.67                      | 4.67                        | 1.00                                 |
| 56  | Kachemak Selo Elementary/High School | 10.07          | 10.37          | 10.84          | 9.13           | 8.15           | 7.84           | 7.49                      | 7.49                        | -                                    |
| 63  | Kaleidoscope Charter School          | 25.33          | 26.75          | 26.89          | 27.05          | 28.81          | 26.67          | 25.32                     | 25.32                       | -                                    |
| 48  | K-Beach Elementary School            | 40.14          | 37.19          | 39.18          | 40.44          | 41.70          | 40.14          | 40.97                     | 41.97                       | 1.00                                 |
| 67  | Kenai Alternative School             | 8.74           | 8.45           | 8.33           | 9.31           | 11.22          | 11.29          | 11.11                     | 11.16                       | 0.05                                 |
| 07  | Kenai Central High School            | 52.96          | 53.43          | 52.45          | 51.66          | 50.58          | 47.84          | 46.82                     | 46.82                       | -                                    |
| 11  | Kenai Middle School                  | 37.79          | 38.18          | 37.80          | 36.89          | 37.20          | 37.50          | 37.08                     | 38.08                       | 1.00                                 |
| 15  | Marathon                             | 1.00           | 1.05           | 1.00           | 1.00           | 1.00           | 1.00           | 1.00                      | 1.00                        | -                                    |
| 47  | McNeil Canyon Elementary School      | 14.25          | 14.75          | 14.85          | 13.29          | 12.91          | 12.96          | 12.46                     | 12.46                       | -                                    |
| 37  | Moose Pass Elementary School         | 2.92           | 3.79           | 3.62           | 3.54           | 3.51           | 3.42           | 3.38                      | 3.51                        | 0.13                                 |
| 51  | Mountain View Elementary School      | 52.57          | 51.39          | 49.98          | 51.05          | 52.49          | 53.14          | 54.24                     | 53.74                       | (0.50)                               |
| 34  | Nanwalek Elementary/High School      | 10.69          | 12.17          | 11.59          | 13.79          | 12.62          | 11.74          | 11.54                     | 10.04                       | (1.50)                               |
| 10  | Nikiski Middle/Senior High School    | 46.23          | 44.85          | 49.07          | 46.17          | 43.44          | 43.21          | 44.46                     | 43.16                       | (1.30)                               |
| 52  | Nikiski North Star Elementary School | 37.77          | 38.83          | 36.22          | 37.47          | 36.53          | 35.24          | 33.74                     | 32.74                       | (1.00)                               |
| 38  | Nikolaevsk Elementary/High School    | 8.76           | 9.20           | 9.24           | 9.84           | 8.84           | 9.84           | 9.84                      | 9.34                        | (0.50)                               |
| 02  | Ninilchik Elementary/High School     | 20.44          | 20.72          | 19.59          | 20.27          | 19.12          | 16.87          | 16.66                     | 16.16                       | (0.50)                               |
| 33  | Paul Banks Elementary School         | 27.30          | 24.96          | 24.56          | 25.21          | 26.09          | 28.23          | 29.20                     | 29.70                       | 0.50                                 |
| 40  | Port Graham Elementary/High School   | 4.01           | 4.81           | 5.14           | 4.50           | 5.18           | 5.13           | 5.69                      | 5.69                        | -                                    |
| 49  | Razdolna Elementary/High School      | 8.08           | 9.08           | 10.67          | 10.74          | 11.32          | 10.89          | 11.25                     | 10.75                       | (0.50)                               |
| 46  | Redoubt Elementary School            | 38.39          | 38.15          | 39.42          | 36.70          | 33.90          | 36.89          | 37.44                     | 36.44                       | (1.00)                               |
| 16  | River City Academy                   | 7.68           | 7.58           | 8.62           | 8.98           | 8.82           | 8.94           | 8.89                      | 7.89                        | (1.00)                               |
| 08  | Seward High School                   | 21.40          | 22.26          | 21.83          | 22.63          | 21.43          | 22.35          | 22.78                     | 20.35                       | (2.43)                               |
| 14  | Seward Middle                        | 11.15          | 10.99          | 14.10          | 16.30          | 16.02          | 15.75          | 15.75                     | 16.18                       | 0.43                                 |
| 05  | Skyview High School                  | 37.59          | 34.09          | -              | -              | -              | -              | -                         | -                           | -                                    |

**2019-2020 Budget  
General Fund - Staffing in FTE's**

| Loc           | School or Department                 | FY13<br>Actual  | FY14<br>Actual  | FY15<br>Actual  | FY16<br>Actual  | FY17<br>Actual  | FY18<br>Actual  | Current<br>FY19<br>Budget | Projected<br>FY20<br>Budget | Change<br>FY19<br>Current<br>To FY20 |
|---------------|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------|-----------------------------|--------------------------------------|
| 12            | Skyview Middle School                | 46.86           | 46.65           | 48.70           | 51.97           | 48.46           | 46.94           | 45.74                     | 46.24                       | 0.50                                 |
| 43            | Soldotna Elementary School           | 36.68           | 35.75           | 36.93           | 38.47           | 38.24           | 33.83           | 33.68                     | 32.18                       | (1.50)                               |
| 09            | Soldotna High School                 | 59.39           | 64.46           | 67.38           | 67.55           | 66.33           | 63.99           | 65.09                     | 64.24                       | (0.85)                               |
| 64            | Soldotna Montessori Charter School   | 21.01           | 21.11           | 20.97           | 21.73           | 19.51           | 20.51           | 20.49                     | 20.49                       | -                                    |
| 17            | Soldotna Prep                        | -               | -               | 22.63           | 20.99           | 26.36           | 25.29           | 23.81                     | 21.96                       | (1.85)                               |
| 44            | Sterling Elementary School           | 23.15           | 25.68           | 26.43           | 28.14           | 26.64           | 26.99           | 25.02                     | 24.52                       | (0.50)                               |
| 03            | Susan B. English School              | 8.49            | 9.19            | 9.41            | 8.80            | 7.34            | 7.06            | 6.14                      | 6.64                        | 0.50                                 |
| 01            | Tebughna School                      | 6.46            | 4.96            | 4.96            | 4.96            | 5.51            | 5.51            | 5.46                      | 4.08                        | (1.38)                               |
| 45            | Tustumena Elementary School          | 21.06           | 20.29           | 20.63           | 21.38           | 22.05           | 21.15           | 21.10                     | 21.10                       | -                                    |
| 53            | Voznesenka Elementary/High School    | 13.17           | 13.47           | 15.22           | 15.84           | 14.84           | 13.95           | 13.58                     | 13.58                       | -                                    |
| 50            | West Homer Elementary School         | 30.53           | 35.17           | 35.24           | 34.79           | 34.84           | 30.80           | 32.60                     | 32.10                       | (0.50)                               |
| 42            | William H. Seward Elementary School  | 33.17           | 34.27           | 31.30           | 29.35           | 31.75           | 30.54           | 30.47                     | 30.41                       | (0.06)                               |
| 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            | 1.00            | 2.00            | 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            | 9.00            | 8.00            | 8.00                      | 8.00                        | -                                    |
| 75            | Planning and Operations              | 3.00            | 3.00            | 3.00            | 2.00            | 1.50            | 1.53            | 1.78                      | 1.78                        | -                                    |
| 76            | Purchasing and Warehouse             | 7.50            | 7.50            | 7.50            | 8.75            | 8.75            | 8.75            | 7.75                      | 7.75                        | -                                    |
| 77            | Human Resources                      | 8.00            | 8.00            | 8.00            | 8.00            | 7.00            | 6.00            | 6.00                      | 6.00                        | -                                    |
| 78            | Information Services                 | 13.00           | 13.00           | 13.00           | 13.00           | 13.00           | 12.00           | 12.00                     | 12.00                       | -                                    |
| 79            | E-Rate                               | -               | -               | -               | -               | -               | -               | -                         | -                           | -                                    |
| 81            | Pupil Services Instruction           | 34.73           | 35.47           | 33.85           | 32.55           | 29.05           | 26.24           | 29.57                     | 29.57                       | -                                    |
| 83            | Districtwide Instruction             | 5.75            | 6.50            | 4.50            | 4.50            | 4.50            | 4.00            | 4.00                      | 4.00                        | -                                    |
| 84            | Elementary Ed/Curriculum             | 9.80            | 10.00           | 8.00            | 7.56            | 5.25            | 4.95            | 5.25                      | 5.25                        | -                                    |
| 85            | Secondary Ed/Pupil Activity          | 15.60           | 14.76           | 13.28           | 11.98           | 11.19           | 4.67            | 4.77                      | 4.77                        | -                                    |
| 86            | K-12/Assessment                      | 14.23           | 12.98           | 12.91           | 14.21           | 13.76           | 3.60            | 4.10                      | 4.10                        | -                                    |
| 87            | Nursing Services                     | 3.56            | 3.61            | 4.16            | 3.46            | 3.42            | 3.90            | 4.44                      | 4.52                        | 0.08                                 |
| 92            | Grants - Instruction                 | -               | -               | -               | -               | -               | -               | -                         | -                           | -                                    |
| 96            | Unallocated                          | 0.97            | 8.01            | 1.99            | 7.40            | 7.00            | 1.50            | 4.50                      | 5.00                        | 0.50                                 |
| <b>TOTALS</b> |                                      | <u>1,109.03</u> | <u>1,119.71</u> | <u>1,110.03</u> | <u>1,115.77</u> | <u>1,097.45</u> | <u>1,062.83</u> | <u>1,069.90</u>           | <u>1,055.77</u>             | <u>(14.13)</u>                       |

**Kenai Peninsula Borough School District  
2019-2020 Budget  
Staff - All Funds**

|                                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 | <b>Budget</b>   |                 |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                 | <b>FY09</b>     | <b>FY10</b>     | <b>FY11</b>     | <b>FY12</b>     | <b>FY13</b>     | <b>FY14</b>     | <b>FY15</b>     | <b>FY16</b>     | <b>FY17</b>     | <b>FY18</b>     | <b>FY19</b>     | <b>FY20</b>     |
| Support Staff                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| C/O Administrators              | 3.00            | 3.00            | 3.00            | 3.00            | 4.00            | 5.00            | 5.00            | 6.00            | 5.00            | 5.00            | 5.00            | 5.00            |
| Aides                           | 173.94          | 183.53          | 210.50          | 217.99          | 213.37          | 207.41          | 210.80          | 206.25          | 216.15          | 210.91          | 229.67          | 225.19          |
| Secretaries                     | 103.45          | 102.97          | 97.07           | 101.32          | 101.51          | 103.60          | 101.49          | 98.66           | 93.38           | 90.94           | 92.42           | 91.55           |
| Custodians                      | 81.50           | 86.18           | 85.57           | 85.69           | 84.88           | 85.67           | 85.23           | 84.78           | 85.23           | 75.76           | 74.89           | 75.39           |
| Food Service                    | 37.63           | 37.82           | 39.17           | 43.36           | 45.12           | 46.40           | 46.59           | 44.90           | 46.11           | 43.82           | 44.58           | 42.61           |
| Warehouse                       | 5.00            | 5.50            | 7.50            | 7.50            | 7.50            | 7.50            | 7.50            | 8.50            | 8.75            | 8.75            | 7.75            | 7.75            |
| Information Services            | 12.75           | 12.75           | 14.00           | 14.00           | 13.00           | 13.00           | 13.00           | 13.00           | 13.00           | 12.00           | 12.00           | 12.00           |
| Other Support                   | 36.18           | 40.83           | 40.83           | 40.33           | 40.33           | 41.58           | 40.23           | 38.61           | 38.49           | 38.23           | 36.97           | 36.97           |
| <b>Total Support Staff</b>      | <b>453.45</b>   | <b>472.58</b>   | <b>497.64</b>   | <b>513.19</b>   | <b>509.71</b>   | <b>510.16</b>   | <b>509.84</b>   | <b>500.70</b>   | <b>506.11</b>   | <b>485.41</b>   | <b>503.28</b>   | <b>496.46</b>   |
| Certificated Staff              |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| C/O Administrators              | 8.00            | 9.00            | 8.00            | 8.00            | 7.30            | 7.05            | 6.60            | 6.36            | 6.05            | 6.05            | 6.05            | 6.05            |
| Principals/Asst Principals      | 37.60           | 40.10           | 40.60           | 42.60           | 42.61           | 42.83           | 40.88           | 40.63           | 38.99           | 38.70           | 38.30           | 38.80           |
| Classroom Teachers              | 497.35          | 512.27          | 520.15          | 521.65          | 512.45          | 523.60          | 513.16          | 514.89          | 503.25          | 494.60          | 497.61          | 486.16          |
| Special Education Teachers      | 136.40          | 138.90          | 139.65          | 141.70          | 142.95          | 142.45          | 143.45          | 142.55          | 141.55          | 139.00          | 140.55          | 140.55          |
| Other Certified Staff           | 31.50           | 34.00           | 30.45           | 26.00           | 26.50           | 26.00           | 27.55           | 26.10           | 25.70           | 24.95           | 27.65           | 24.70           |
| <b>Total Certificated Staff</b> | <b>710.85</b>   | <b>734.27</b>   | <b>738.85</b>   | <b>739.95</b>   | <b>731.81</b>   | <b>741.93</b>   | <b>731.64</b>   | <b>730.53</b>   | <b>715.54</b>   | <b>703.30</b>   | <b>710.16</b>   | <b>696.26</b>   |
| <b>Total Staff</b>              | <b>1,164.30</b> | <b>1,206.85</b> | <b>1,236.49</b> | <b>1,253.14</b> | <b>1,241.52</b> | <b>1,252.09</b> | <b>1,241.48</b> | <b>1,231.23</b> | <b>1,221.65</b> | <b>1,188.71</b> | <b>1,213.44</b> | <b>1,192.72</b> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2019 - 2020 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 *     | 160          | 33           | -            | 193          | \$ -              | \$ -              | \$ -              | \$ -              |
| 31 Chapman                       | 103          | 21           | -            | 124          | 8,734             | 2,159             | -                 | 10,893            |
| 80 Connections **                | 329          | 130          | 294          | 753          | -                 | -                 | -                 | -                 |
| 32 Cooper Landing                | 11           | 2            | 2            | 15           | 1,096             | 231               | 247               | 1,573             |
| 68 Fireweed Academy Charter *    | 119          | -            | -            | 119          | -                 | -                 | -                 | -                 |
| 66 Homer Flex                    | -            | -            | 32           | 32           | -                 | -                 | 4,342             | 4,342             |
| 06 Homer High                    | -            | -            | 400          | 400          | -                 | -                 | 48,760            | 48,760            |
| 13 Homer Middle                  | -            | 182          | -            | 182          | -                 | 18,710            | -                 | 18,710            |
| 35 Hope                          | 10           | 3            | 5            | 18           | 996               | 347               | 679               | 2,021             |
| 56 Kachemak Selo                 | 19           | 4            | 17           | 40           | 1,731             | 437               | 2,179             | 4,347             |
| 63 Kaleidoscope Charter*         | 260          | -            | -            | 260          | -                 | -                 | -                 | -                 |
| 48 K-Beach Elementary            | 422          | -            | -            | 422          | 35,786            | -                 | -                 | 35,786            |
| 67 Kenai Alternative             | -            | -            | 65           | 65           | -                 | -                 | 8,333             | 8,333             |
| 07 Kenai Central                 | -            | -            | 480          | 480          | -                 | -                 | 58,512            | 58,512            |
| 11 Kenai Middle                  | 118          | 243          | -            | 361          | 10,006            | 24,980            | -                 | 34,987            |
| 15 Marathon ***                  | -            | 1            | 9            | 10           | -                 | 94                | 1,221             | 1,315             |
| 47 McNeil Canyon                 | 117          | -            | -            | 117          | 9,922             | -                 | -                 | 9,922             |
| 37 Moose Pass                    | 18           | 1            | -            | 19           | 1,793             | 116               | -                 | 1,908             |
| 51 Mountain View                 | 469          | -            | -            | 469          | 39,771            | -                 | -                 | 39,771            |
| 34 Nanwalek                      | 36           | 13           | 27           | 76           | 3,701             | 1,598             | 3,920             | 9,219             |
| 10 Nikiski Middle/Sr High        | 54           | 118          | 199          | 371          | 4,163             | 12,130            | 24,258            | 40,552            |
| 52 Nikiski North Star            | 308          | -            | -            | 308          | 26,118            | -                 | -                 | 26,118            |
| 38 Nikolaevsk                    | 36           | 10           | 32           | 78           | 3,280             | 996               | 4,102             | 8,378             |
| 02 Ninilchik                     | 55           | 15           | 37           | 107          | 4,664             | 1,542             | 4,510             | 10,716            |
| 33 Paul Banks                    | 194          | -            | -            | 194          | 16,451            | -                 | -                 | 16,451            |
| 40 Port Graham                   | 24           | 5            | 9            | 38           | 2,467             | 615               | 1,307             | 4,389             |
| 49 Razdolna                      | 45           | 18           | 33           | 96           | 4,482             | 2,079             | 4,069             | 10,630            |
| 46 Redoubt Elementary            | 320          | -            | -            | 320          | 27,136            | -                 | -                 | 27,136            |
| 16 River City Academy            | -            | 25           | 45           | 70           | -                 | 2,570             | 5,486             | 8,056             |
| 08 Seward High                   | -            | -            | 155          | 155          | -                 | -                 | 18,895            | 18,895            |
| 14 Seward Middle                 | 48           | 88           | -            | 136          | 4,070             | 9,046             | -                 | 13,117            |
| 12 Skyview Middle School         | -            | 429          | -            | 429          | -                 | 44,101            | -                 | 44,101            |
| 43 Soldotna Elementary           | 252          | -            | -            | 252          | 21,370            | -                 | -                 | 21,370            |
| 09 Soldotna High                 | -            | -            | 552          | 552          | -                 | -                 | 67,289            | 67,289            |
| 64 Soldotna Montessori Charter * | 165          | -            | -            | 165          | -                 | -                 | -                 | -                 |
| 17 Soldotna Prep                 | -            | -            | 186          | 186          | -                 | -                 | 22,673            | 22,673            |
| 44 Sterling Elementary           | 194          | -            | -            | 194          | 16,451            | -                 | -                 | 16,451            |
| 03 Susan B. English              | 26           | 2            | 9            | 37           | 2,673             | 246               | 1,307             | 4,225             |
| 01 Tebughna                      | 11           | 9            | 10           | 30           | 1,131             | 1,106             | 1,452             | 3,689             |
| 45 Tustumena                     | 178          | -            | -            | 178          | 15,094            | -                 | -                 | 15,094            |
| 53 Voznesenka                    | 54           | 16           | 29           | 99           | 4,579             | 1,645             | 3,535             | 9,759             |
| 50 West Homer                    | 259          | -            | -            | 259          | 20,946            | -                 | -                 | 20,946            |
| 42 William H. Seward Elementary  | 272          | -            | -            | 272          | 23,405            | -                 | -                 | 23,405            |
| <b>TOTAL</b>                     | <b>4,686</b> | <b>1,368</b> | <b>2,627</b> | <b>8,681</b> | <b>\$ 312,017</b> | <b>\$ 124,746</b> | <b>\$ 287,076</b> | <b>\$ 723,839</b> |

\* 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

2019 - 2020 Custodial Supply Allocation

|                               | Building<br>Square Footage | Number of<br>Portables | Portable<br>Square Footage | Total<br>Square Footage | Auditorium<br>Size | Multiplier | Supply<br>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

2019 -2020 Copy Allocation

| Loc # | Name                          | Projected Enrollment | 150 Copies Per Month | Copies Per Year | -4408 Object 0.0058 per copy Budget |
|-------|-------------------------------|----------------------|----------------------|-----------------|-------------------------------------|
| 65    | Aurora Borealis Charter *     | 193                  | -                    | -               | -                                   |
| 31    | Chapman                       | 124                  | 18,600               | 223,200         | 1,295                               |
| 80    | Connections***                | 753                  | 22,590               | 271,080         | 1,572                               |
| 32    | Cooper Landing                | 15                   | 2,250                | 27,000          | 157                                 |
| 68    | Fireweed Academy Charter *    | 119                  | -                    | -               | -                                   |
| 66    | Homer Flex **                 | 32                   | 4,800                | 57,600          | 334                                 |
| 06    | Homer High                    | 400                  | 60,000               | 720,000         | 4,176                               |
| 13    | Homer Middle                  | 182                  | 27,300               | 327,600         | 1,900                               |
| 35    | Hope                          | 18                   | 2,700                | 32,400          | 188                                 |
| 56    | Kachemak Selo                 | 40                   | 6,000                | 72,000          | 418                                 |
| 63    | Kaleidoscope Charter*         | 260                  | -                    | -               | -                                   |
| 48    | K-Beach                       | 422                  | 63,300               | 759,600         | 4,406                               |
| 67    | Kenai Alternative **          | 65                   | 9,750                | 117,000         | 679                                 |
| 07    | Kenai Central                 | 480                  | 72,000               | 864,000         | 5,011                               |
| 11    | Kenai Middle                  | 361                  | 54,150               | 649,800         | 3,769                               |
| 15    | Marathon                      | 10                   | 1,500                | 18,000          | 104                                 |
| 47    | McNeil Canyon                 | 117                  | 17,550               | 210,600         | 1,221                               |
| 37    | Moose Pass                    | 19                   | 2,850                | 34,200          | 198                                 |
| 51    | Mountain View                 | 469                  | 70,350               | 844,200         | 4,896                               |
| 34    | Nanwalek                      | 76                   | 11,400               | 136,800         | 793                                 |
| 10    | Nikiski Middle/Sr             | 371                  | 55,650               | 667,800         | 3,873                               |
| 52    | Nikiski North Star            | 308                  | 46,200               | 554,400         | 3,216                               |
| 38    | Nikolaevsk                    | 78                   | 11,700               | 140,400         | 814                                 |
| 02    | Ninilchik                     | 107                  | 16,050               | 192,600         | 1,117                               |
| 33    | Paul Banks                    | 194                  | 29,100               | 349,200         | 2,025                               |
| 40    | Port Graham                   | 38                   | 5,700                | 68,400          | 397                                 |
| 49    | Razdolna                      | 96                   | 14,400               | 172,800         | 1,002                               |
| 46    | Redoubt                       | 320                  | 48,000               | 576,000         | 3,341                               |
| 16    | River City Academy            | 70                   | 10,500               | 126,000         | 731                                 |
| 08    | Seward High                   | 155                  | 23,250               | 279,000         | 1,618                               |
| 14    | Seward Middle                 | 136                  | 20,400               | 244,800         | 1,420                               |
| 12    | Skyview Middle School         | 429                  | 64,350               | 772,200         | 4,479                               |
| 43    | Soldotna Elem                 | 252                  | 37,800               | 453,600         | 2,631                               |
| 09    | Soldotna High                 | 552                  | 82,800               | 993,600         | 5,763                               |
| 64    | Soldotna Montessori Charter * | 165                  | -                    | -               | -                                   |
| 17    | Soldotna Prep                 | 186                  | 27,900               | 334,800         | 1,942                               |
| 44    | Sterling                      | 194                  | 29,100               | 349,200         | 2,025                               |
| 03    | Susan B English               | 37                   | 5,550                | 66,600          | 386                                 |
| 01    | Tebughna                      | 30                   | 4,500                | 54,000          | 313                                 |
| 45    | Tustumena                     | 178                  | 26,700               | 320,400         | 1,858                               |
| 53    | Voznesenka                    | 99                   | 14,850               | 178,200         | 1,034                               |
| 50    | West Homer                    | 259                  | 38,850               | 466,200         | 2,704                               |
| 42    | William H. Seward Elementary  | 272                  | 40,800               | 489,600         | 2,840                               |
| Total |                               | 8,681                | 1,101,240            | 13,214,880      | 76,646                              |

\* 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

### 2019-20 Budget Capital Spending and Major Projects

Developing the capital budgets is an ongoing process with updates annually to the capital improvement projects list. Borough departments and the School District provide input regarding the capital improvement and major maintenance project data compiled the previous year. These submittals result in the deletion of projects completed, addition of new projects, changes in project descriptions and project modifications. The major projects department assists the maintenance department in prioritizing, cost estimating, and project scoping. The projects are listed in order of priority based on input from the school district, borough administration and maintenance personnel. It includes all projects that the Borough expects to complete in the next 5 years.

The proposed FY20 budget includes funding for the following projects:

|  |                           |
|--|---------------------------|
| Area-wide portables and outbuildings                 | 75,000                    |
| Area-wide flooring replacement upgrades              | 125,000                   |
| Area-wide ADA upgrades                               | 75,000                    |
| Area-wide elevator upgrades                          | 50,000                    |
| Area-wide electrical and lighting upgrades           | 125,000                   |
| Area-wide HVAC/DDC/ Boiler upgrades and repairs      | 1,225,000                 |
| Area-wide asbestos removal and repair                | 75,000                    |
| Area-wide generator and associated hardware upgrades | 50,000                    |
| Area-wide security and safety improvements           | 100,000                   |
| Area-wide doors and entries                          | 100,000                   |
| Area-wide locker upgrades                            | 75,000                    |
| Area-wide playground upgrades                        | 75,000                    |
| Area-wide water quality improvements                 | 100,000                   |
| <b>Total</b>   | <b><u>\$2,250,000</u></b> |

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**CODE STRUCTURE:**

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

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:**

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

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

**LOCATION CODES:**

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

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

**FUNCTION CODES**

**FUNCTION** describes a broad classification of financial activities within a fund which provides for the reporting of financial information in a manner which is useful to school boards, superintendents, the Department of Education and the Legislature and in some instances provides for the accumulation of expenditures in such a manner as to show compliance with law or regulation.

|      |                                      |      |                                  |
|------|--------------------------------------|------|----------------------------------|
| 4100 | Regular Instruction                  | 4511 | Board of Education               |
| 4120 | Bilingual/Bicultural Instruction     | 4512 | Office of the Superintendent     |
| 4130 | Gifted/Talented Instruction          | 4513 | Asst Supt Instruction            |
| 4140 | Alternative Instruction              | 4515 | Public Relations                 |
| 4160 | Vocational Instruction               | 4551 | Fiscal Services                  |
| 4200 | Special Education Instruction        | 4552 | Internal Services                |
| 4220 | Special Ed Support Services-Students | 4553 | Asst Supt Human Resources        |
| 4320 | Guidance Services                    | 4555 | Data Processing Services         |
| 4330 | Health Services                      | 4556 | Asst Supt Operations & Business  |
| 4350 | Support Services-Instruction         | 4600 | Operation & Maintenance of Plant |
| 4352 | Library Services                     | 4700 | Pupil Activities                 |
| 4354 | Inservice                            | 4760 | Pupil Transportation             |
| 4400 | School Administration                | 4780 | Community Services               |
| 4450 | School Administration Support        | 4790 | Food Services                    |

**FUNCTION CODES AND DESCRIPTIONS**

**4100            REGULAR INSTRUCTION**

Activities dealing with the teaching of pupils and curricular support for the classroom or in some instances in the home or hospital. Instruction costs for vocational education, special education, bilingual, or correspondence pupil functions are not classified under the regular instruction function. Such costs are classified under separate function. Classified under this function would be salaries for classroom teacher, aides who assist with regular instruction and secretaries or clerks who work for teachers and substitute employees. Employee benefits, teaching supplies, textbooks and equipment used in the classroom in the regular instruction teaching process, equipment repair, and travel between schools and/or other locations for instructional purposes are coded to this function. Inservice teacher training and conferences or workshops that are of benefit to teachers for staff development are not classified as instruction expenses (they are classified under support services for instruction). Salaries and related costs of principals and counselors are not classified under any of the instruction functions. Student instructional travel for field trips and curricular related activities are included in this function.

**4120            BILINGUAL/BICULTURAL EDUCATION INSTRUCTION**

Costs of instruction designed for children of limited English-speaking ability are classified under this function. Costs include salaries for classroom teachers, teacher aides, support staff for bilingual/bicultural education, and substitute employees. Employee benefits, teaching supplies, textbooks, equipment used in the classroom in the teaching process, equipment repair, and travel between schools and/or other location for bilingual/bicultural instructional purposes. Specific bilingual/bicultural inservice teacher training, conferences or workshops for bilingual/bicultural education teacher's staff development are included in this function.

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4130**            **GIFTED/TALENTED INSTRUCTION**

Activities dealing with the teaching of pupils who exhibit outstanding intellect, ability or creative talent. Classified under this function would be salaries of gifted talented teachers, teacher aides, substitute employees, employee benefits, teaching supplies, textbooks, classroom equipment, equipment repair, and travel between schools and/or other location for gifted/talented instructional purposes. Objects of expense for testing of gifted/talented and inservice teacher training are classified here.

#### **4140**            **ALTERNATIVE INSTRUCTION**

Activities dealing directly with the teaching of pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil at another physical location when the student does not attend a designated school on a regular basis. Classified under this function would be salaries for teachers, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel to visit correspondence pupils, the cost of courses and postage.

#### **4160**            **VOCATIONAL EDUCATION INSTRUCTION**

Activities dealing with costs of instruction including curricular support of State approved vocational education classes. Classified under this function would be salaries of vocational education classroom teachers, substitutes and teacher aides, employee benefits, teaching supplies, textbooks, instructional equipment, equipment repair costs, and travel between schools and/or other locations for vocational instructional purposes.

#### **4200**            **SPECIAL EDUCATION INSTRUCTION**

Activities dealing with the teaching of handicapped pupils in the classroom or other facility. Under this function would be classified those costs of instruction of the child who deviates from the average or normal child in mental, physical or social characteristics to such an extent that s/he requires a modification of school practices or special education services in order to develop to his/her maximum capacity. Classified under this function are salaries for teacher, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for special education teacher's staff development are classified under this function. General instructional inservice involving special education teachers are not classified under this function (Districtwide Inservice). (Note: costs for special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services are recorded in Function 4220.)

#### **4220**            **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

Includes all special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an IEP. The special education director/coordinator is classified under this function. Classified under this function are salaries for teachers, specialists, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment used in the classroom, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for staff development are classified under this function. General instructional inservice is not classified under this function (Districtwide Inservice).

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4320            GUIDANCE SERVICES**

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils in the formulation of realistic goals. Classified under this function are salaries for counselors, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location. Specific inservice teacher training, conferences or workshops for counseling staff development, is classified under this function. General instructional inservice involving counselors are not classified under this function.

### **4330            HEALTH SERVICES**

Activities which pertain to physical and mental health pupil services which are not direct instruction. Classified under this function are salaries for nurses, substitute employees, employee benefits, nursing supplies, equipment, equipment repair, and travel between schools and/or other location. Specific nurses training, conferences or workshops for nursing staff development are classified under this function. General inservice costs involving nurses are not classified under this function.

### **4350            SUPPORT SERVICES - INSTRUCTION**

Activities which assist instructional staff with the content and process of providing learning experience for students. This includes the cost of non-teaching directors and/or coordinators of instructional programs, librarians and library aides. Classified under this function are salaries for administrators, support staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

### **4352            LIBRARY SERVICE**

Pertains to the cost of organizing and maintaining libraries. Classified under this function would be salaries of librarians, library aides, substitute employees, employee benefits, supplies, books, equipment, equipment repair, and travel between schools and/or other location.

### **4354            INSERVICE**

Pertains to general instruction of teaching staff including teacher training, conferences, workshops, and staff development related expenses including membership in staff development networks. Instruction related inservice substitute salaries, employee benefits, supplies, materials, travel and conference fees are coded to this function.

### **4400            SCHOOL ADMINISTRATION**

Pertains to activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching. Also included are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in function 450.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4450**            **SCHOOL ADMINISTRATION SUPPORT**

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

### **45xx**            **DISTRICT ADMINISTRATION**

Activities relating to the broad overall executive and general administration of the school system and the elected body which has been created according to State law.

|      |                              |
|------|------------------------------|
| 4511 | Board of Education           |
| 4512 | Office of the Superintendent |
| 4513 | Assistant Superintendent     |
| 4515 | Public Relations             |
| 4551 | Fiscal Services              |
| 4552 | Internal Services            |
| 4553 | Staff Services               |
| 4555 | Information Services         |
| 4556 | Assistant Superintendent     |

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

### **4600**            **OPERATION AND MAINTENANCE OF PLANT**

Consists of activities involved with keeping buildings open and ready for use. Included under this function are custodial and substitute employee salaries, employee benefits, building rental expenses, utilities, equipment, equipment repair, supplies and the cost of property and vehicle insurance for school facilities and vehicles.

### **4700**            **PUPIL ACTIVITY**

Used in the School Operating Fund and Pupil Activity Fund for activities relating to student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities and other staff salaries are expensed to this function. Extra duty compensation paid for activity contracts, employee benefits, and travel for all extracurricular activities are included in this category. Band, chorus, swimming and other athletic activities for students and staff or chaperones are compiled here.

### **4760**            **PUPIL TRANSPORTATION**

Includes costs for transportation of students between home and school and administrative costs for managing the student transportation system. Salaries for coordinators, bus drivers, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, transportation contracts and dues are included in this function.

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4780**            **COMMUNITY SERVICES**

Community Services are comprised of those activities that are not directly related to providing education for pupils in a public school. Community Services consists of those services provided by the school or school system for purposes relating to the community as a whole or some segment of the community. Salaries for coordinators, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

#### **4790**            **FOOD SERVICES**

This function accounts for those non-instructional activities involved with the management and operation of food service programs of the school or school system; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. This function is not used in the School Operating Fund. Salaries for coordinators, food service staff, support staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS**

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

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

**0011            CITY/BOROUGH – DIRECT APPROPRIATIONS**

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

**0012            SERVICES PERFORMED BY CITY/BOROUGH**

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

**0020            FOOD SERVICES**

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

**0021            TYPE A STUDENT MEAL SALES**

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

**0025            OTHER FOOD SALES**

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

**0040            OTHER LOCAL REVENUE**

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

**0041            TUITION FROM STUDENTS**

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

**0046            RENTAL**

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

**0050            REVENUE FROM STATE SOURCES**

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

**0051            FOUNDATION PROGRAM**

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **0100            REVENUE FROM FEDERAL SOURCES - DIRECT**

Object codes 100-139 have been reserved for revenue from direct Federal sources. Object codes 150-189 have been reserved for Federal revenue received through the Alaska Department of Education. (Required)

### **0150            FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA**

Each district may develop its own revenue account listing of Federal grant revenue codes 151-189. (Required)

### **0162            USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES**

Value of USDA donated commodities received. (Optional)

### **0210            PUPIL ACTIVITY REVENUE**

### **0211            PUPIL ACTIVITY GATE RECEIPTS**

### **0212            PUPIL ACTIVITY PICTURE RECEIPTS**

### **0214            PUPIL ACTIVITY PARTICIPATION FEES**

### **0215            PUPIL ACTIVITY FUND RAISING REVENUE**

### **0216            PUPIL ACTIVITY FEE**

### **0220            PUPIL ACTIVITY DONATIONS**

### **0230            PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)**

### **0250            TRANSFERS FROM OTHER FUNDS**

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS**

| <b><u>CODE STRUCTURE:</u></b> | <b><u>Fund</u></b><br>xxx          | <b><u>Location</u></b><br>xx | <b><u>Function</u></b><br>xxxx       | <b><u>Program</u></b><br>xxxx | <b><u>Object</u></b><br>xxxx |
|-------------------------------|------------------------------------|------------------------------|--------------------------------------|-------------------------------|------------------------------|
| 3110                          | Superintendent                     | 3293                         | Long Term Sub - Support              | 4332                          | Telephone                    |
| 3120                          | Asst. Supt - TRS                   | 3294                         | Temporary Salaries-Support           | 4350                          | In-Kind Utilities            |
| 3130                          | Principal/Asst. Principal          | 3295                         | Overtime- Support                    | 4360                          | Electricity                  |
| 3140                          | Director/Coordinator - TRS         | 3296                         | Substitute-Certified w/o certificate | 4380                          | Fuel for Heating             |
| 3150                          | Teachers                           | 3297                         | Officials                            | 4401                          | Freight Costs                |
| 3161                          | Extra-Duty Compensation            | 3300                         | Leave - Support                      | 4402                          | Purchased Services           |
| 3162                          | Emolument                          | 3511                         | Health Care Costs                    | 4408                          | Purchased Services - Copier  |
| 3171                          | Substitute-Certified w/certificate | 3512                         | Life Insurance                       | 4409                          | Purchased Services - Riso    |
| 3172                          | Tem-Certified w/Certificate        | 3520                         | Unemployment Insurance               | 4410                          | Rentals                      |
| 3173                          | Long Term Sub - Certified          | 3541                         | Medicare-Certified                   | 4430                          | Equip. Repair & Maintenance  |
| 3180                          | Specialists - Certified            | 3542                         | FICA Contribution                    | 4501                          | Supplies                     |
| 3190                          | Leave - Certified                  | 3550                         | Teachers Retirement - TRS            | 4502                          | Discretionary Material       |
| 3211                          | Asst. Supt - Classified            | 3560                         | Support Retirement - PERS            | 4503                          | Software                     |
| 3212                          | Director/Coordinator - Classified  | 4100                         | Profess/Tech Services                | 4580                          | Gas & Oil                    |
| 3220                          | Specialists - Nurse                | 4140                         | Profess/Tech- Legal                  | 4590                          | Food                         |
| 3230                          | Tutors/Aides                       | 4150                         | Profess/Tech- Medical                | 4600                          | Milk                         |
| 3240                          | Support Staff                      | 4201                         | Travel - Meals                       | 4850                          | Stipends                     |
| 3250                          | Custodians                         | 4202                         | Travel - Mileage                     | 4901                          | Other Expenses               |
| 3260                          | Food Service Staff                 | 4203                         | Travel - Other                       | 4903                          | Professional Dues            |
| 3271                          | Bus Drivers                        | 4250                         | Student/Co-Curricular Travel         | 4904                          | Physical Exam Reimbursement  |
| 3272                          | Bus Drivers Activity, Co-Curr.     | 4310                         | Water & Sewage                       | 4950                          | Indirect Costs               |
| 3291                          | Substitute-Support                 | 4320                         | Garbage                              | 5101                          | Equipment-General            |
| 3292                          | Extra-Duty Compensation-Support    | 4331                         | Postage                              | 5102                          | Equipment-Technology         |

**OBJECT CODES AND DESCRIPTIONS**

**SALARIES** - are amounts paid under the payroll system for those who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. Salary and benefit accounts are included in the numbers form 3110-3599. Other expenditures are recorded in the numbers from 4100-5500.

**ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL**

**3110            SUPERINTENDENT**

A certificated individual who is chief administrator of a school district. Directs and coordinates activities concerned with administration of school system in accordance with Board of Education standards. This object code is used in function 4512 only.

**3120            ASSISTANT SUPERINTENDENT - Certified**

Assists superintendents in districtwide administrative duties. May act as chief administrator of district in superintendent's absence. This object code is used in function 4513 and 4553 only.

**3130            PRINCIPAL/ASSISTANT PRINCIPAL**

Directs and coordinates educational, administrative, and counseling activities of primary or secondary attendance center. Chief administrator of school. May also include that portion of time that a head teacher is delegated administrative duties for a small attendance center. Assistant principal acts as chief administrator in principal's absence.

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

**3140            DIRECTOR/COORDINATOR - Certified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or districtwide administrative functions. Included in this category are curriculum, special education, vocational, federal program professionals who belong to the Teachers Retirement System (TRS).

**3150            TEACHER**

A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students.

**3161            EXTRA DUTY COMPENSATION - Certified**

A category used to record those expenses for extracurricular duties performed by certificated personnel, such as coaches, sponsors, advisors, etc.

**3162            EMOLUMENT**

Emolument payments for certified employees for services outside the instructional day.

**3171            SUBSTITUTES - Certified with Certificate**

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

**3172            TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

**3173            LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

**3180            SPECIALISTS - Certified**

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and pupil support who perform services of a specialized nature. Examples in the area of special education are audiologist, physical or occupational therapist, psychologist; in the area of bilingual/bicultural: recognized expert; in the area of pupil support: social workers, attendance officers, counselors, and librarians.

**3190            LEAVE – Certified**

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

**3211            ADMINISTRATOR – Classified**

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

**3212            DIRECTOR/COORDINATOR - Classified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer districtwide functions. Included in this category are fiscal, data processing, and etc service individuals that belong to the Public Employees Retirement System (PERS).

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

**3220**            **SPECIALISTS - NURSES**

Individuals who perform specialized services that are not certificated; these individuals belong PERS.

**3230**            **AIDES/TUTORS**

Instructional personnel, for whom no certificate is required, who assist staff members to perform professional education teaching assignments.

**3240**            **SUPPORT STAFF**

Individuals who perform administrative support services including such personnel as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, technicians, and pool managers.

**3250**            **MAINTENANCE/CUSTODIAL**

Individuals who are responsible for keeping the grounds, buildings and equipment in repair or daily upkeep.

**3260**            **FOOD SERVICE STAFF**

All individuals working in the food service program including cooks, assistant cooks, cashiers, dishwashers, deliverymen, and managers.

**3272**            **BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR**

Personnel who transport students for activities, field trips, and co-curricular activities.

**3291**            **SUBSTITUTES - SUPPORT STAFF**

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

**3292**            **EXTRA DUTY COMPENSATION - Support**

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

**3293**            **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

**3294**            **TEMPORARY SALARIES - SUPPORT**

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

**3295**            **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**3296            SUBSTITUTES - Certified w/o certificate**

Substitute teachers who do not have a teaching certificate.

**3297            OFFICIALS**

Payments for individuals officiating at district athletic events who are not paid through an official's association.

**3300            LEAVE – Support**

Leave for classified employees requesting leave cash-outs according to the negotiated agreement.

**35xx            BENEFITS**

Amounts paid by the school system for the benefit of the employee, such as health care coverage, unemployment insurance, life insurance, retirement and physical exam reimbursement.

The fringe benefits for employees are based upon their actual salary and the actual cost of the fringe benefit, as we now know it.

|             |                   | <u>FY18</u>                           | <u>FY19</u>                           |
|-------------|-------------------|---------------------------------------|---------------------------------------|
| <b>3511</b> | Health Care Costs | \$20,778/employee<br>Traditional Plan | \$22,870/employee<br>Traditional Plan |

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

**SUPPORT STAFF**

|             |   |                |                |
|-------------|---|----------------|----------------|
| <b>3512</b> | Life Insurance including Spouse Insurance | .15 %          | .15 %          |
| <b>3520</b> | Unemployment Insurance                    | .15 %          | .15 %          |
| <b>3542</b> | Social Security                           | 7.65 %         | 7.65 %         |
| <b>3560</b> | Public Employees Retirement (PERS)        | <u>22.00 %</u> | <u>22.00 %</u> |
|             |   | 30.25 %        | 30.25 %        |

**3190            LEAVE – TRS**

Cash in leave according to negotiated agreements.

**3300            LEAVE – PERS**

Cash in leave according to negotiated agreements.

**OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL**

**4100            PROFESSIONAL AND TECHNICAL SERVICES**

Use this account for all professional and technical services. Included are the services of architects, engineers, consultants, accountants and the cost of non-payroll services performed by qualified persons directly engaged in providing learning experiences for students or inservice training for instructional staff such as **college class fees for staff development and students**. These are services rendered by personnel not on the payroll of the local education agency. Travel for these individuals included in this object code.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4140            PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of lawyers.

### **4150            PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of medical doctors and dentists.

### **4200            TRAVEL**

Costs for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile, subsistence, **lunches for staff meetings and inservice**, and other travel expenses. Included are registration and conference fees. Note: staff accompanying students as chaperones are recorded under student travel.

### **4250            STUDENT TRAVEL/CO-CURRICULAR TRAVEL**

Costs for transportation and related costs of students and staff or other expenses for classroom related and co-curricular travel activities for students and chaperones.

**4310            WATER & SEWAGE** - for building, including bottled water and water dispensing units

**4320            GARBAGE** - for building.

### **4331            POSTAGE**

Charge this account with payments for postage stamps, stamped cards and envelopes, deposits for meter postage, postage meter machine rental, and post office box rental.

### **4332            TELEPHONE**

Charge this account with all costs for telephone equipment, local and long distance services, including the original cost of telephone installation and any subsequent rearrangement or alteration necessary to the continued operation of such facilities. Telegrams and fax costs are also charged to this account.

**4360            ELECTRICITY** - for building.

**4380            FUEL** - for building

### **4401            FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

### **4402            PURCHASED SERVICES**

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

### **4408            COPY SERVICES**

Per copy costs are recorded under this object code.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4410**            **RENTALS**

Expenditures for the lease or rental of land, buildings and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. Oxygen, Acetylene, etc cylinder rental charges are recorded under this object code.

### **4430**            **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

Included are repair costs and contracts for maintenance on equipment such as computers, typewriter, copy machines, security systems or Library Service agreements.

### **4501**            **SUPPLIES**

A supply item is any article or material which meets any one or more of the following conditions: 1) It is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; 4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or 5) it loses its identity through incorporation into a different or more complex unit or substance.

Included are teaching, maintenance, janitorial and office supplies, batteries, tires, instructional media including textbooks, graduation expenses, supplies for staff meetings and inservice, computer keyboards and monitors, computer software and/or software upgrades (where a CD is received), food service point of sale pin pads, and periodicals is included. Gas and oil are also recorded here if not used for food service delivery, pupil transportation, or warehouse delivery.

### **4502**            **DISCRETIONAL MATERIAL**

That amount negotiated for the purchase and reimbursement of instructional materials to teachers, principals and certain aides/tutors.

### **4580**            **GAS & OIL**

This expenditure code is used for food service delivery, pupil transportation and warehouse delivery only.

**4590**            **FOOD** - For food service fund use only.

**4600**            **MILK** - For food service fund use only.

### **4850**            **STIPENDS**

Payments by the school district for the feeding and lodging of pupils in a private home or other facility when such pupils are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

### **4901**            **OTHER EXPENSES**

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; Web-based memberships, etc.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4902**            **CAREER DEVELOPMENT**

Amounts negotiated for staff development for KPEA, KPESA and KPAA.

### **4903**            **PROFESSIONAL DUES**

That amount negotiated for dues and fees for membership in professional organizations.

### **4904**            **PHYSICAL EXAM REIMBURSEMENT**

Each employee is requested to have a physical exam every three years. Employees are reimbursed up to \$100.00 for costs incurred.

### **4950**            **INDIRECT COSTS**

To record expenditures related to indirect cost recovery on grants and the corresponding credit to the Operating Fund (functions 455x only).

### **5101**            **EQUIPMENT - General**

Amounts paid for the acquisition of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500, except for computer components; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge sensitive (highly mobile) equipment such as TV's, VCR's, CD players in excess of \$100, GPS, and fax machines costing less than \$500 under this object code. Also, lease payments for copiers are recorded here.

### **5102**            **EQUIPMENT – Technology**

Amounts paid for the acquisition of technology equipment. These items will be included in the fixed asset inventory. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge external disk drives, digital cameras, zip drives, etc. costing less than \$500 under this object code.

## Glossary of Terms

|                            |  |
|----------------------------|--|
| <b>Account Number</b>      | A system of numbering or otherwise designating accounts, in such a manner that the number and placement used reveals certain information.  |
| <b>Accrual Basis</b>       | 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.   |
| <b>Activity</b>            | 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.  |
| <b>ADM</b>                 | 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   |
| <b>Adopted Budget</b>      | 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.   |
| <b>Annual Budget</b>       | A budget development and enacted to apply to a single fiscal year.   |
| <b>Appropriation</b>       | 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.   |
| <b>ASBO</b>                | Association of School Business Officials International   |
| <b>Assessed Value</b>      | The value placed on property for tax purposes and used as a basis for division of the tax burden.  |
| <b>Audit</b>               | 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.  |
| <b>Balanced Budget</b>     | A budget in which planned funds available equal planned expenditures.  |
| <b>Basis Of Accounting</b> | 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.  |
| <b>Benefits</b>            | Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.  |
| <b>Budget</b>              | 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.   |
| <b>Budget Document</b>     | 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. |
| <b>Budget Process</b>      | The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.   |
| <b>CAFR</b>                | Comprehensive Annual Financial Report  |

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|--|---|
| <b>Capital Improvements</b>                  | 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.   |
| <b>Capital Outlay</b>                        | 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.  |
| <b>Career Development</b>                    | These are expenses related to staff development opportunities, sometimes as part of negotiated agreements with employee groups.   |
| <b>Categorical Aid</b>                       | Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)  |
| <b>Component Unit</b>                        | A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.   |
| <b>Comprehensive Annual Financial Report</b> | 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. |
| <b>Discretionary Material</b>                | Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.  |
| <b>Emolument</b>                             | Stipends for certificated employees for services outside the instructional day.   |
| <b>Employee Benefits</b>                     | 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.  |
| <b>Encumbrances</b>                          | 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.  |
| <b>Exemption</b>                             | Removal of property from the tax base.  |
| <b>Expenditure</b>                           | 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.  |
| <b>Extra-Duty Compensation</b>               | Contract addenda for co-curricular activity coaches or club sponsors.   |
| <b>Fiscal Year</b>                           | 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.  |
| <b>Foundation Level</b>                      | 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.  |
| <b>Function</b>                              | A group of related activities aimed at accomplishing a major service for which a government is responsible.   |
| <b>Fund</b>                                  | 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.  |
| <b>Fund Balance</b>                          | The difference between fund assets and fund liabilities of governmental and similar trust funds.  |
| <b>GFOA</b>                                  | Government Finance Officers Association   |
| <b>General Fund</b>                          | 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.  |

|  |   |
|--|---|
| <b>Generally Accepted Accounting Principles (GAAP)</b> | 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.   |
| <b>Governmental Fund Types</b>                         | 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.  |
| <b>Grants</b>  | 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.  |
| <b>Interfund Transfers</b>                             | Transfers of money from one fund to another without a requirement for repayment.  |
| <b>KPAA</b>  | Kenai Peninsula Administrators Association  |
| <b>KPBSD</b>   | Kenai Peninsula Borough School District   |
| <b>KPEA</b>  | Kenai Peninsula Education Association   |
| <b>KPESA</b>   | Kenai Peninsula Education Support Employees   |
| <b>LOG</b>   | Learning Opportunity Grant – categorical funds awarded by Alaska Legislature.   |
| <b>Maintenance Contracts</b>                           | Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.   |
| <b>Measurement Focus</b>                               | 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).   |
| <b>Mill</b>  | A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.  |
| <b>Modified Accrual Basis of Accounting</b>            | 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. |
| <b>Operating Budget</b>                                | 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.  |
| <b>Operating Transfers</b>                             | All interfund transfers other than residual equity transfers.   |
| <b>Ordinance</b>                                       | 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.   |

|                                       |  |
|---------------------------------------|--|
| <b>Other Expenses</b>                 | 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.   |
| <b>Oversight Responsibility</b>       | 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 |
| <b>Performance Measures</b>           | 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.  |
| <b>Purchased Services</b>             | Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges   |
| <b>RTI</b>                            | Response to Intervention   |
| <b>School District Administration</b> | 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.   |
| <b>Revenue</b>                        | 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.                          |
| <b>RIP</b>                            | 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.  |
| <b>SFSF</b>                           | State Fiscal Stabilization Fund  |
| <b>Single Audit</b>                   | 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.  |
| <b>Special Revenue Fund</b>           | 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.   |
| <b>Specialists</b>                    | 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.   |
| <b>Support Staff</b>                  | 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.  |
| <b>Teachers</b>                       | 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