

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Annual Budget

2016-2017



**Soldotna, Alaska
99669**

www.kpbsd.k12.ak.us

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2016
and Ending June 30, 2017

Mr. Sean Dusek, Superintendent of Schools

Prepared by the Finance Department

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Director of Finance

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Accountant

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**Kenai Peninsula Borough School District
2016 - 2017 Budget**

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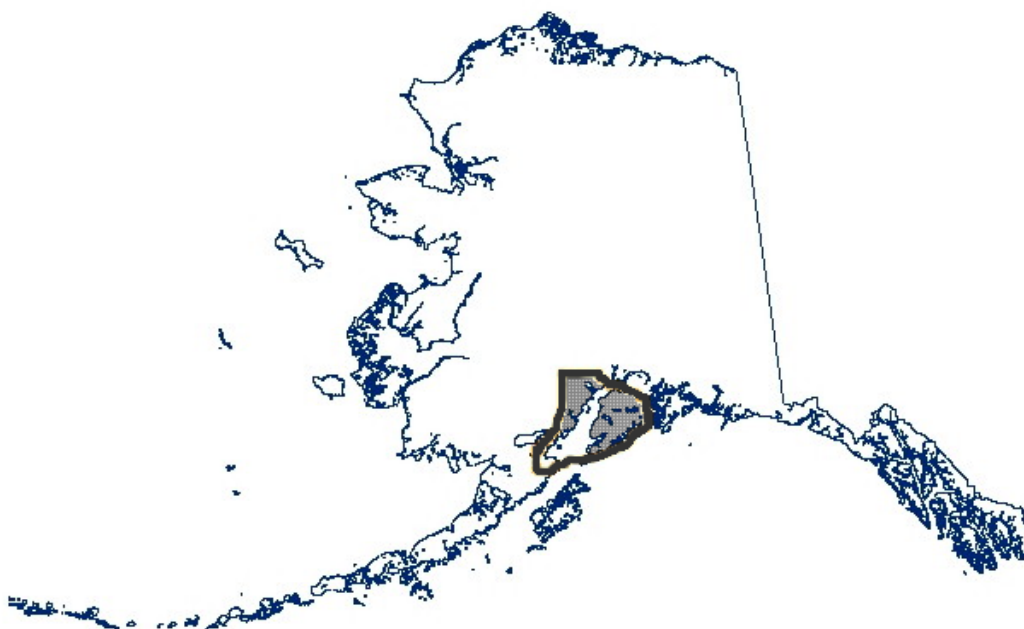
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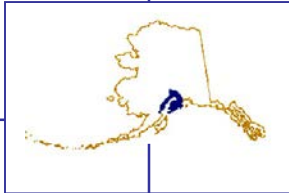
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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INTRODUCTORY SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

Dave Jones

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Email djones2@kpbsd.k12.ak.us

July 11, 2016

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 2017. 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 2016. The Kenai Peninsula Borough School District is proud to be one of only 132 recipients nationally and one of 3 Alaskan districts to have been awarded the MBA in fiscal year 2016.

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 44 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

Mr. Joe Arness, President
Mr. Bill Holt, Vice President
Ms. Penny Vadla, Clerk
Mr. Tim Navarre, Treasurer
Mr. Marty Anderson, Member
Ms. Liz Downing, Member
Mr. Dan Castimore, Member
Mr. John Kelly, Member
Ms. Lynn Hohl, Member
Mr. Brian Dusek, Student Representative

Administrative Cabinet

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

Budget Process

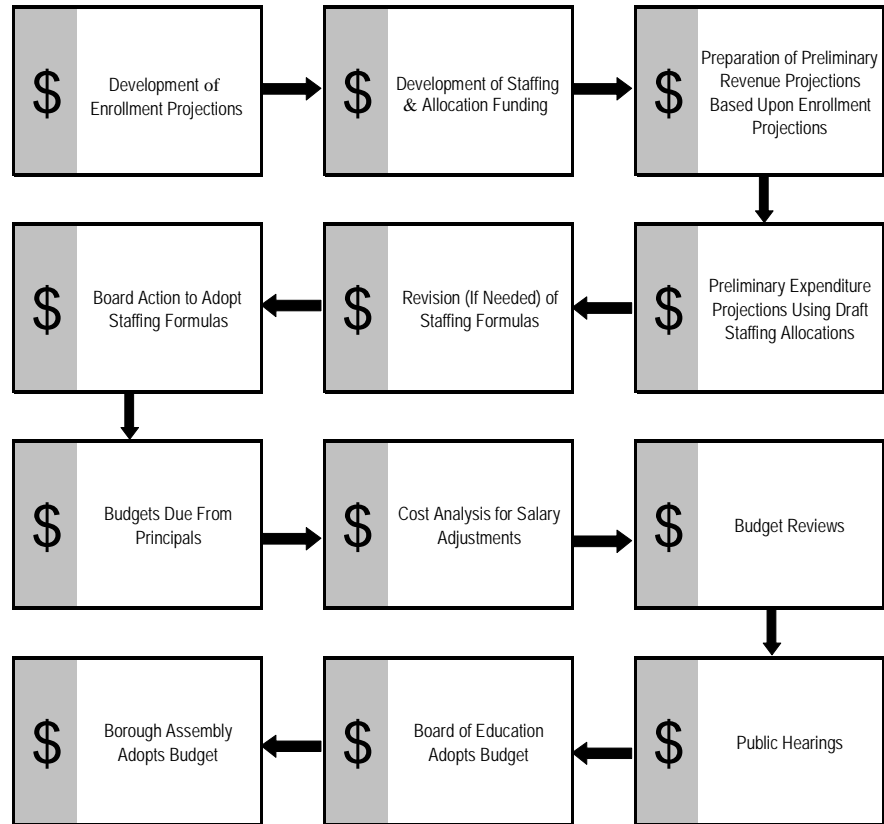
The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2015 for the FY17 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 8,781 students enrolled in FY17. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2015. It is important to note that in October 2015, the district reported 8,710 students enrolled, which was under the projection for FY16 of 8,820. That decrease in FY16 brought the total loss in enrollment to 1,686 students since FY97, from the district peak of 10,396 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2015. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February budget presentation meetings were held in the larger communities of Homer, Soldotna, and Seward.

The initial budget was approved by the School Board on April 4, 2016. 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, 2016, marking the beginning of fiscal year 2017, which will run through June 30, 2017.

FY17 Budget Calendar

August 2015						
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 - Presentation of Draft Budget Development Calendar and Overall Plan

September 2015						
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			

8th - Board Meeting in Homer / Report on District Programs, Instructional & Instructional Support

28th - Start of 20-Day OASIS Count

October 2015						
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
 5th - Board Meeting / Identify Potential Areas of Change for FY17
 15th - LYNC Meeting at Schools w/Community/Site Councils/Stakeholders
 23rd - End of 20-Day OASIS Count

November 2015						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

2nd - Board Meeting / Board Worksession Provide Community Input from Oct. 15th
 4th - FY17 Staffing Projections and Site Budget Formulations Begin
 5th - FY17 Projected Enrollment Report Due to DOEED
 6th - FY16 Actual Enrollment Report Due to DOEED

December 2015						
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-10th - Senior Management Reviews Preliminary Budget Estimation
 7th - Enrollment Information Reported to Board
 7th - Revenue from Governor's Budget Reported to Board
 7th - Swimming Pool Update to Board
 8th - Board Worksession - FY17 Budget Discussion

January 2016						
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						

11th - FY17 Preliminary Budget Information to Board
 19th - Legislature start date

February 2016						
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					

1st - Budget Work Session to Review Detailed FY17 Budget Information
 2nd - Meeting with Key Communicators
 16th - Public Budget Forum, Seward High Library, 5:30 p.m.
 17th - Public Budget Forum, Soldotna High Library, 5:30 p.m.
 23rd - Public Budget Forum, Homer High Library, 5:30 p.m.

March 2016						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

7th - School Board Meeting - FY17 Budget Recommendation
 8th - School Board Worksession
 21st - School Board Meeting - FY17 Budget Work

April 2016						
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 - Present Budget for Approval
 *5th - Final KPBSD Budget Information to Borough Assembly
 17th - Expected Legislature End Date

May 2016						
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 - Ordinance Introduced at Borough Assembly (tentative date)
 *17th - Borough Assembly Resolution (tentative date)

June 2016						
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		

*7th - Borough Assembly Ordinance Vote (tentative date)

*All dates referring to Borough Assembly meetings are subject to change.

Alaska Statute 14.14.060. Relationship Between 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.

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.

From that point forward, the Borough's final contribution remained less than the maximum allowed, where it remains to date. In FY13, the Foundation formula calculation was changed by the legislature, shifting more funding responsibility to the state and reducing the maximum allowable local contribution. In FY14, the legislature made other funding formula changes, some of which are still in place:

- Adjustment to the school size factor for small Charter schools
- Increase in the multiplier for Correspondence students from .80 to .90
- Increase in the Base Student Allocation (BSA) for three years
- One-time funding outside the Foundation formula

The legislature completed work on the operating budget on May 30, 2016, over a month past the expected end of the legislative session. However, they did not bring forward a long-term fiscal plan, but funded the budget with use of reserves. Their budget included the final \$50 increase to BSA, bringing that to \$5,930 per student. On June 6, 2016, the borough authorized funding for the school district in FY17 at the same level as FY16 at \$48,238,432. This funding was not the maximum allowable for FY17.

The regular legislative session was extended by a month to May 18, 2016 and the legislature was called back for a special session that ran from May 23 – June 19, 2016. On June 29, 2016, the Governor issued vetoes to the operating budget because the legislature failed to create a long-term fiscal plan that incorporated diversified revenue streams. One of the Governor's vetoes reduced Education funding and resulted in a loss of \$1.1M in anticipated revenue to the District.

The governor called another special session beginning July 11, but the legislature declined to either overturn any vetoes or to come up with a long-term fiscal plan. The State of Alaska relies on oil for about 90% of our 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.

Fortunately, the state currently has enough reserves to postpone implementation of a fiscal plan for a year or two. Unfortunately, it seems that we will have most of the reserves spent before a fiscal plan can be put in place, which limits our options in the long run.

Enrollment Projections

The process that was used to project the FY17 enrollment is based on a straight-line projection for most schools as of October 23, 2015. The steps involved in formulating the enrollment projection of 8,781 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 FY15 and FY16 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 \$138,051,902 based on the enrollment projection of 8,781 students, along with the use of general fund balance in the amount of \$1,967,428 totals \$140,019,330. State funding through the foundation formula in FY17 includes a \$50 increase from the FY16 BSA level of \$5,880 to \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$48,238,432 for FY17. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$10,655,015. The district also budgeted for a total allocation of fund balance in the amount of \$1,967,428.

The legislature made changes to the funding plan that included increases to the Base Student Allocation (BSA) of \$150 in FY15 and additional \$50 increases in FY16 and FY17. The increase was realized in both years, but a June 2016 veto by the governor reduced FY17 funding to education by the same amount as the \$50 BSA increase. Since the increase is still included in the formula, the borough's contribution will be calculated as though we are receiving that funding. The one-time funding received in FY15 was not received in FY16 and will not be coming for FY17.

Prior to these recent changes, the funding formula was revised in March 2008 with changes to the formula taking place from FY09 through FY13. 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. Although additional funding through increases to the funding formula have been received, costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase as well.

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 \$140,019,330 is based on the enrollment projection of 8,781 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 FY17 budget was developed based on the following significant elements:

- Collective bargaining began in January 2015 and agreements expired June 30, 2015. During FY16, the District operated "Status Quo" under the expired agreement, while continuing to negotiate. The District and Unions went to advisory arbitration and expect to have a ruling from that arbitration at the end of August 2016.
- Cuts to positions from declining enrollment, reductions to supply, travel, software, Professional/Technical services and purchased services budgets.

- 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 5.26 FTE, supplies, travel, pro/tech, software and equipment for a total of \$1,057,398.
- 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 cost comprise approximately 80% of this budget.
- The FY17 Budget includes an increase to the employer-paid amount per covered employee to \$20,375. Because of high claims experience at the end of FY16, 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 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 Grades 1-3 1:23.5 pupil/teacher ratio Grades 4-6 1:25.5 pupil/teacher ratio
Elementary Specialists	1.5 FTE if enrollment <270 2.0 FTE if enrollment 270-345 2.5 FTE if enrollment 346-409 3.0 FTE if enrollment >=410
Elementary Intervention	.50 FTE if enrollment 200-350 1.00FTE if enrollment >350

ELEMENTARY SCHOOLS GRADES K-6 100-249

Elementary Classroom	1:20.5 pupil/teacher ratio
Elementary Specialists	1.0 FTE per school
Elementary Intervention	.50 FTE per school

HIGH SCHOOL/MIDDLE SCHOOL

Secondary Classroom	1:27 pupil/teacher ratio Grades 9-12 1:26 pupil/teacher ratio Grades 7-8
Secondary Program Staffing	15% of classroom allocation
Secondary Counseling	1:250 pupil/teacher ratio Grades 9-12 1:350 pupil/teacher ratio Grades 7-8

Secondary Library	.50 FTE if enrollment ≥ 200 1.0 FTE if enrollment ≥ 600
Secondary AD	.50 FTE if enrollment > 250 (High Schools only)
Secondary Read 180	.50 FTE if Grades 7-8 enrollment 80-150 1.0 FTE if Grades 7-8 enrollment > 150
Secondary Intervention	.50 FTE per middle school
<u>SMALL SCHOOLS < 200</u>	
Small Schools Elementary Classroom	1:18.5 pupil/teacher ratio Grades K-6 (1.0 FTE minimum) if ADM < 25
Small Schools Elementary Specialists	1.0 FTE if Grade K-6 enrollment > 100
Small Schools Secondary Program Staffing	1.0 FTE if Grades 7-12 enrollment 8-20 2.0 FTE if Grades 7-12 enrollment 21-40 1:20.5 pupil/teacher ratio if Grades 7-12 enrollment > 40
Small Schools Intervention	.50 FTE if enrollment ≥ 75 (K-6 and K-8 schools only)

SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

Elementary Custodian	Average of 1.0 FTE/20,000 Square Feet and 1:100 pupil/custodian ratio
Elementary Secretary	1.0 FTE if enrollment ≤ 275 1:275 pupil/secretary ratio if enrollment > 275
Elementary Library Aide	.38 FTE if Grades K-6 enrollment ≤ 275 .44 FTE if Grades K-6 enrollment > 275

HIGH SCHOOL

High School Custodian	Average of 1.0 FTE/22,000 Square Feet and 1:125 pupil/custodian ratio
High School Secretary	1:250 pupil/secretary ratio
High School Bookkeeper	1.0 FTE per school

High School Counseling Assistant	.50 FTE if enrollment 200-400 1.0 FTE if enrollment >400
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High School Library Aide	.44 FTE per school
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MIDDLE SCHOOL

Middle School Custodian	Average of 1.0 FTE/22,000 Square Feet and 1:125 pupil/custodian ratio
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Middle School Secretary	1:200 pupil/secretary ratio
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Middle School Counseling Assistant	.50 FTE if enrollment 200-400 1.0 FTE if enrollment >400
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Middle School Library Aide	.44 FTE per school
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SMALL SCHOOLS <100

Small School Custodian	Average of 1.0 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio, .25 FTE minimum
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Small School Secretary	.88 FTE per school
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SMALL SCHOOLS >100 WITH HIGH SCHOOL

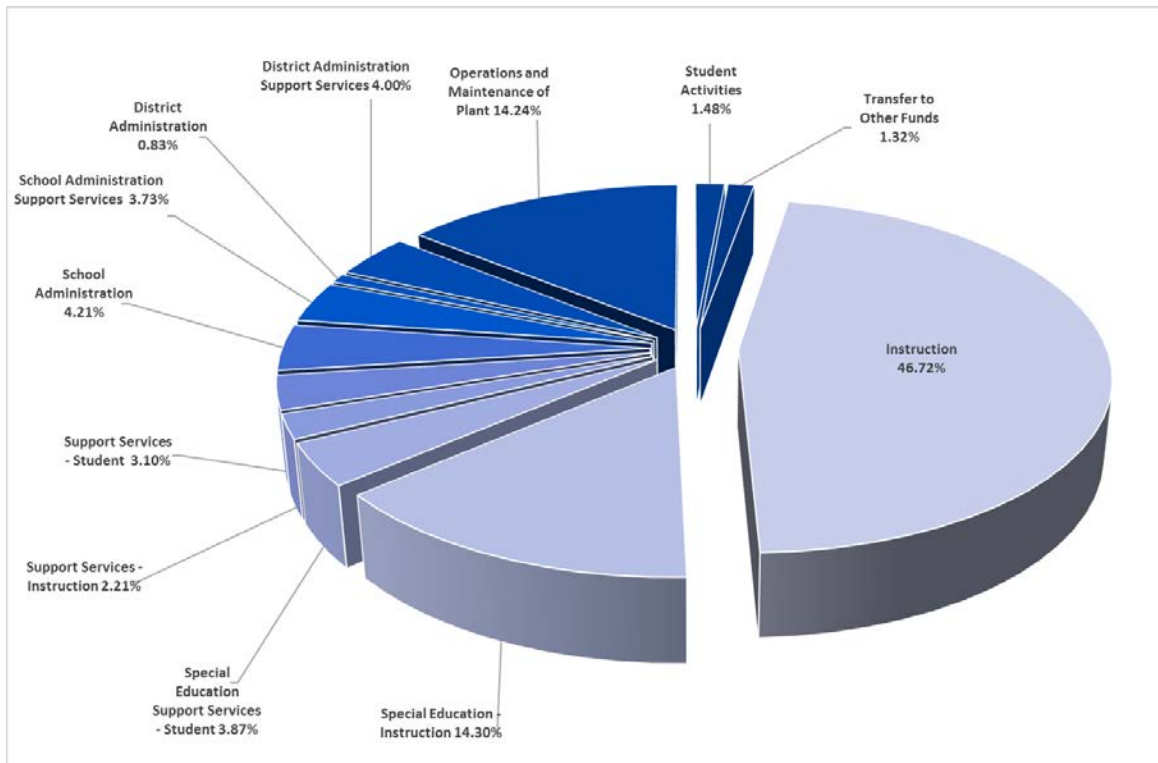
Small School Custodian	Average of 1.0 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio
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Small School Secretary	1.0 FTE if enrollment <225 1.5 FTE if enrollment >= 225
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- Supply and copy budgets have been adjusted based on the enrollment projection. Vocational Education or Career/Technical Education (CTE) curriculum is slated for review in FY17.
- 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 and 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 \$1,200,000 and Student transportation for \$655,072 for total transfers of \$1,855,072.
- Equipment budgets for FY17 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.

<u>FY17 Expenditure Budget by Function</u>	<u>Original 2015-16 Budget</u>	<u>Revised 2015-16 Budget</u>	<u>2016-17 Budget</u>
Instruction	\$ 67,063,110	\$64,557,352	\$ 65,415,926
Special Education - Instruction	19,511,037	19,967,967	20,016,982
Special Education Support Services – Student	5,877,762	5,957,327	5,423,040
Support Services - Student	4,632,879	4,540,832	4,336,811
Support Services - Instruction	3,440,299	3,379,360	3,094,841
School Administration	6,208,114	6,269,126	5,890,185
School Administration Support Services	5,151,687	5,485,085	5,225,073
District Administration	1,138,687	1,262,027	1,157,531
District Administration Support Services	5,742,090	5,930,263	5,598,558
Operations and Maintenance of Plant	20,013,797	21,444,343	19,935,945
Student Activities	2,095,539	2,091,122	2,069,366
Transfer to Other Funds	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,855,072</u>
Total General Fund Expenditures	<u>\$142,175,001</u>	<u>\$142,164,804</u>	<u>\$140,019,330</u>

The following graph depicts the functional allocation of the FY17 General Fund expenditure budget in accordance with the State of Alaska Chart of Accounts.



FY17 Budget by Object and Function

		Certificated Salaries	Non- Certificated Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Fund Transfer	Total
Instruction	Sum of Amount	33,007,684	2,617,648	22,111,949	195,950	161,350	233,450	435,329	3,081,261	2,493,249	1,078,056		65,415,926
	% of Object	66.34%	14.01%	50.19%	16.01%	15.96%	3.55%	4.74%	73.81%	106.34%	94.86%		46.72%
	% of Function	50.46%	4.00%	33.80%	0.30%	0.25%	0.36%	0.67%	4.71%	3.81%	1.65%		100.00%
Special Education Instruction	Sum of Amount	7,184,812	4,346,909	8,278,781	45,000	48,670		3,400	87,910	11,500	10,000		20,016,982
	% of Object	14.44%	23.26%	18.79%	3.68%	4.81%		0.04%	2.11%	0.49%	0.88%		14.30%
	% of Function	35.89%	21.72%	41.36%	0.22%	0.24%		0.02%	0.44%	0.06%	0.05%		100.00%
Special Education Support Services - Student	Sum of Amount	2,477,060	428,537	1,731,099	646,150	84,200	5,000	3,210	43,349	1,000	3,435		5,423,040
	% of Object	4.98%	2.29%	3.93%	52.79%	8.33%	0.08%	0.03%	1.04%	0.04%	0.30%		3.87%
	% of Function	45.68%	7.90%	31.92%	11.91%	1.55%	0.09%	0.06%	0.80%	0.02%	0.06%		100.00%
Support Services Student	Sum of Amount	966,881	1,498,894	1,742,756		65,500	750	4,386	51,146	5,598	900		4,336,811
	% of Object	1.94%	8.02%	3.96%		6.48%	0.01%	0.05%	1.23%	0.24%	0.08%		3.10%
	% of Function	22.29%	34.56%	40.19%		1.51%	0.02%	0.10%	1.18%	0.13%	0.02%		100.00%
Support Services Instruction	Sum of Amount	1,026,443	550,915	1,037,527	30,000	88,500	11,100	43,032	300,305	2,495	4,524		3,094,841
	% of Object	2.06%	2.95%	2.35%	2.45%	8.75%	0.17%	0.47%	7.19%	0.11%	0.40%		2.21%
	% of Function	33.17%	17.80%	33.52%	0.97%	2.86%	0.36%	1.39%	9.70%	0.08%	0.15%		100.00%
School Administration	Sum of Amount	3,875,367	14,771	1,868,609	83	92,739			8,975	29,641			5,890,185
	% of Object	7.79%	0.08%	4.24%	0.01%	9.17%			0.21%	1.26%			4.21%
	% of Function	65.79%	0.25%	31.72%	0.00%	1.57%			0.15%	0.50%			100.00%
School Administration Support Services	Sum of Amount		2,441,007	2,010,281		6,200	673,800	11,210	51,925	30,650			5,225,073
	% of Object		13.06%	4.56%		0.61%	10.24%	0.12%	1.24%	1.31%			3.73%
	% of Function		46.72%	38.47%		0.12%	12.90%	0.21%	0.99%	0.59%			100.00%
District Administration	Sum of Amount	292,892	212,977	333,262	123,150	76,900	14,700	12,450	22,200	69,000			1,157,531
	% of Object	0.59%	1.14%	0.76%	10.06%	7.60%	0.22%	0.14%	0.53%	2.94%			0.83%
	% of Function	25.30%	18.40%	28.79%	10.64%	6.64%	1.27%	1.08%	1.92%	5.96%			100.00%
District Administration Support Services	Sum of Amount	2,000	2,629,933	1,638,776	183,770	108,400	35,050	1,077,325	217,150	-333,346	39,500		5,598,558
	% of Object	0.00%	14.07%	3.72%	15.01%	10.72%	0.53%	11.73%	5.20%	-14.22%	3.48%		4.00%
	% of Function	0.04%	46.98%	29.27%	3.28%	1.94%	0.63%	19.24%	3.88%	-5.95%	0.71%		100.00%
Operations and Maintenance of Plant	Sum of Amount		3,555,224	2,961,833		8,300	5,608,115	7,503,776	298,497	200			19,935,945
	% of Object		19.02%	6.72%		0.82%	85.20%	81.69%	7.15%	0.01%			14.24%
	% of Function		17.83%	14.86%		0.04%	28.13%	37.64%	1.50%	0.00%			100.00%
Student Activities	Sum of Amount	922,242	393,908	343,882		270,512	100	92,000	12,030	34,692			2,069,366
	% of Object	1.85%	2.11%	0.78%		26.75%	0.00%	1.00%	0.29%	1.48%			1.48%
	% of Function	44.57%	19.04%	16.62%		13.07%	0.00%	4.45%	0.58%	1.68%			100.00%
Fund Transfers	Sum of Amount											1,855,072	1,855,072
	% of Object											100.00%	1.32%
	% of Function											100.00%	100.00%
Total Sum of Amount		49,755,381	18,690,723	44,058,755	1,224,103	1,011,271	6,582,065	9,186,118	4,174,748	2,344,679	1,136,415	1,855,072	140,019,330
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% of Total Budget		35.53%	13.35%	31.47%	0.87%	0.72%	4.70%	6.56%	2.98%	1.67%	0.81%	1.32%	100.00%

Major Goals and Objectives

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

Board of Education Goals

Board goals for FY17 were set at the June 7, 2016 board planning session. Board goals for FY17 are:

- 1) Funding Public Education
- 2) Connecting with staff and schools.
- 3) Promoting a shared value and responsibility for public education across the school district.

District Goals

2012-2017 KPBSD Strategic Plan

Guiding principles

- Each student can learn and be successful
- Every student is recognized as unique, valuable, and is treated with respect and dignity
- Learning is a lifelong process
- The educational environment is safe, engaging and purposeful.
- Our students' educational experience depends on understanding and working with diverse communities
- Early identification of strengths and weaknesses is crucial to ensure overall development and achievement
- High standards and expectations are essential for student success and preventing student failure
- Continuous improvement is student-centered, data-driven, and collaborative
- Differentiated learning opportunities are integral to all instruction
- A rigorous curriculum challenges students
- Collaboration and effective instruction are district commitments
- Teachers are facilitators of learning and agents of inspiration
- KPBSD graduates are prepared for post-secondary education and, or, career ready
- All financial decisions are student centered and sustainable

District Goals – Three focus areas

Academic Success - Deliver relevant, rigorous, standards-based curriculum in conjunction with alternative pathways and a flexible approach to ensure that every KPBSD student stays engaged, reaches high levels of achievement and graduates.

Organizational Excellence - Evolve KPBSD as a highly reliable, world-class organization that fosters a culture of innovation, attracts and retains the best-of-the-best employees, and supports an infrastructure that promotes a fluid academic environment.

Community and Family Engagement - All KPBSD schools reach out to parents and communities to promote shared value and responsibility for the process of education.

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

	Actual FTE FY16	Projected FTE FY17	Difference
Regular Instruction	533.49	499.97	-33.52
Special Education - Instruction	234.34	236.39	2.05
Special Education Support Services - Student	46.12	45.44	-0.68
Support Services - Student	43.67	41.42	-2.25
Support Services - Instruction	31.56	29.12	-2.44
School Administration	38.76	35.61	-3.15
School Administration Support Services	55.82	55.36	-0.46
District Administration	5.00	5.00	0.00
District Administration Support Services	38.75	37.25	-1.50
Operations and Maintenance of Plant	82.66	84.66	2.00
Student Activities	5.60	5.60	0.00
	<u>1115.77</u>	<u>1075.82</u>	<u>-39.95</u>

In general, changes to staffing result from changes in student enrollment numbers, with the exception of recent additional legislative funding targeted specifically at Career and Technical Education.

Financial Component

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

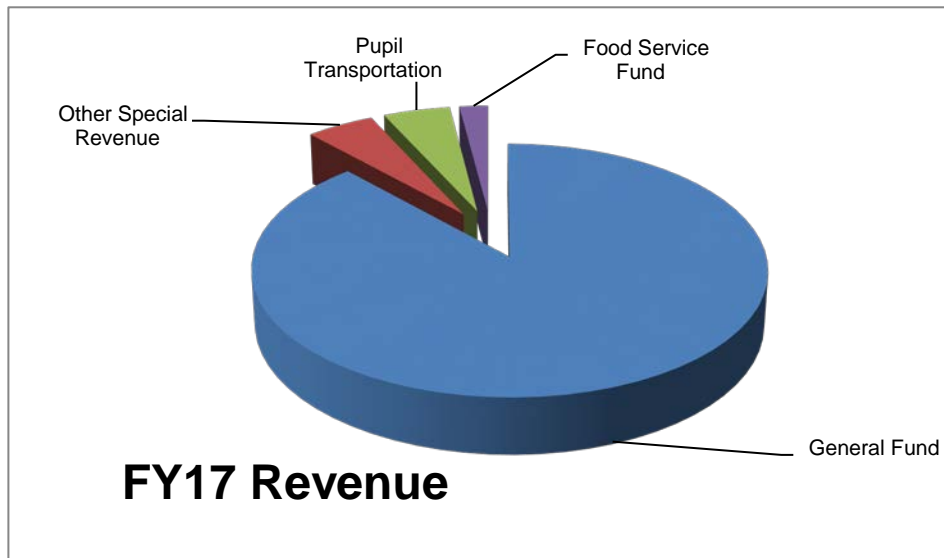
Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the "Special Revenue" funds such as Pupil Transportation, and Food Services, twenty-three funds in all. Activities of the General Fund and the Special Revenue Funds are included in the 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, 2016, the Borough recorded \$39,340,000 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 FY17

	FY16	FY17
Revenue:		
General Fund	\$ 139,776,675	\$ 138,051,902
Other Special Revenue	10,155,305	7,674,643
Student Transportation	8,071,440	7,527,962
Food Service Fund	<u>3,340,000</u>	<u>3,213,500</u>
Total Governmental Revenue:	<u>\$ 161,343,420</u>	<u>\$ 156,468,007</u>
Expenditures:		
General Fund	\$ 140,864,804	\$ 138,164,258
Other Special Revenue	14,179,802	7,686,143
Student Transportation	8,071,440	8,278,131
Food Service Fund	<u>4,393,424</u>	<u>4,543,445</u>
Total Governmental Expenditures:	<u>\$ 167,509,470</u>	<u>\$ 158,671,977</u>
Excess (Deficiency) of Revenues over Expenditures:	\$ (6,166,050)	\$ (2,203,970)
Operating Transfers:		
Transfer Out - General Fund	1,300,000	1,855,072
Transfer In - Food Service Fund	<u>(1,300,000)</u>	<u>(1,855,072)</u>
Total Operating Transfers:	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, Beginning of Year	\$ 22,865,196	\$ 16,699,146
Fund Balance, End of Year	<u>\$ 16,699,146</u>	<u>\$ 14,495,176</u>

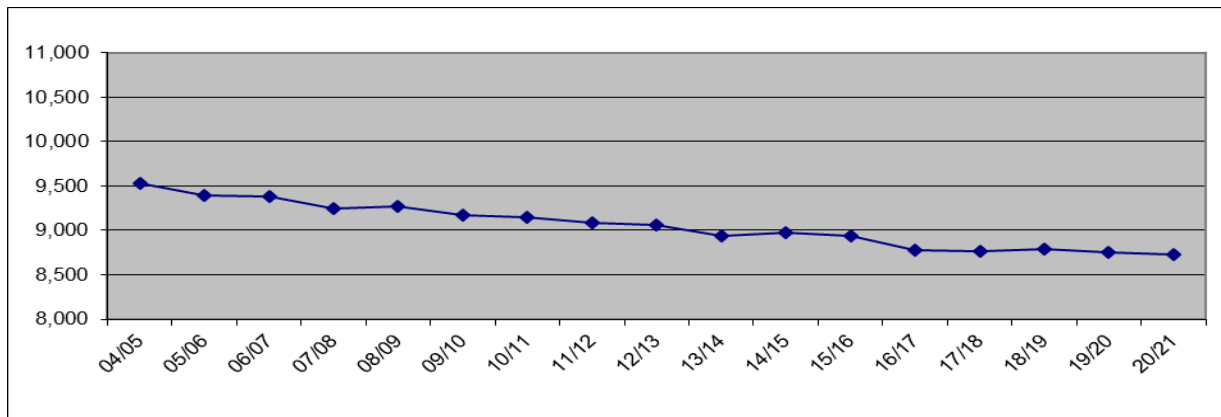


Informational Component

Enrollment History and Projections

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.00%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.20%
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	-1.49%
14/15	197	697	691	670	664	644	676	690	653	679	636	684	667	726	8,974	0.47%
15/16	225	661	696	686	685	672	654	671	675	665	667	622	677	679	8,935	-0.43%
16/17	0	690	665	698	688	683	673	653	675	672	680	679	630	695	8,781	-1.72%
17/18	0	682	695	668	701	686	680	625	658	676	673	681	691	644	8,760	-0.24%
18/19	0	681	687	696	671	699	683	632	630	659	677	674	693	705	8,787	0.31%
19/20	0	685	686	689	699	669	696	635	637	631	658	678	686	707	8,756	-0.35%
20/21	0	686	690	688	692	697	666	648	640	638	630	659	690	700	8,724	-0.37%

District annual enrollment change: FY05 through FY21



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

Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$1.250 million in additional maintenance support for the school district for FY17. 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 portables and outbuildings	50,000
Area-wide flooring replacement upgrades	150,000
Area-wide water quality improvements	75,000
Area-wide asbestos removal and repair	75,000
Area-wide electrical and lighting upgrades	100,000
Area-wide bleacher replacement	100,000
Area-wide school facility reconfiguration	50,000
Area-wide asphalt and sidewalk repair	75,000
Area-wide generator and associated hardware upgrades	100,000
Area-wide playground upgrades	75,000
Area-wide window/siding repair/replacement	100,000
Area-wide doors and entries	100,000
Area-wide ADA upgrades	75,000
Nanwalek propane tank separation and re-piping	<u>125,000</u>
Total	<u>\$1,250,000</u>

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

Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY17 is 8.17 mills. The approved General Fund tax rate for FY17 remains at 4.50 mills, where it has stayed since it was reduced to that level in FY09. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. The net effect for a taxpayer with a \$100,000 home and a 4.50 mill tax rate is a \$450 annual contribution for the combined operation of the Borough government and the School District.

Total tax levies declined in FY08 and FY09, primarily from a decline in Sales Tax revenue due to a voter approved initiative exempting non-prepared foods from September through May of each year. However, total tax levies have increased each year since FY10. Sales tax revenue collected by the Borough is dedicated for schools.

Year Ended June 30	Total Tax Levy for Fiscal Year	Collected in the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amounts	Percentage of Levy
2006	29,357,626	28,978,909	98.710%	377,088	29,355,997	99.994%
2007	31,768,274	31,346,983	98.674%	416,128	31,763,111	99.984%
2008	30,042,125	26,651,635	98.700%	384,223	30,035,858	99.979%
2009	26,779,449	26,431,968	98.702%	342,092	26,774,060	99.980%
2010	28,875,124	28,375,677	98.270%	492,221	28,867,898	98.975%
2011	29,058,274	28,630,610	98.528%	416,838	29,047,448	99.963%
2012	30,419,493	29,946,804	98.446%	454,696	30,401,500	99.941%
2013	30,823,497	30,382,636	98.570%	415,972	30,798,608	99.919%
2014	31,750,392	31,332,596	98.684%	335,880	31,668,476	99.742%
2015	31,685,014	31,142,025	98.286%		31,142,025	98.286%

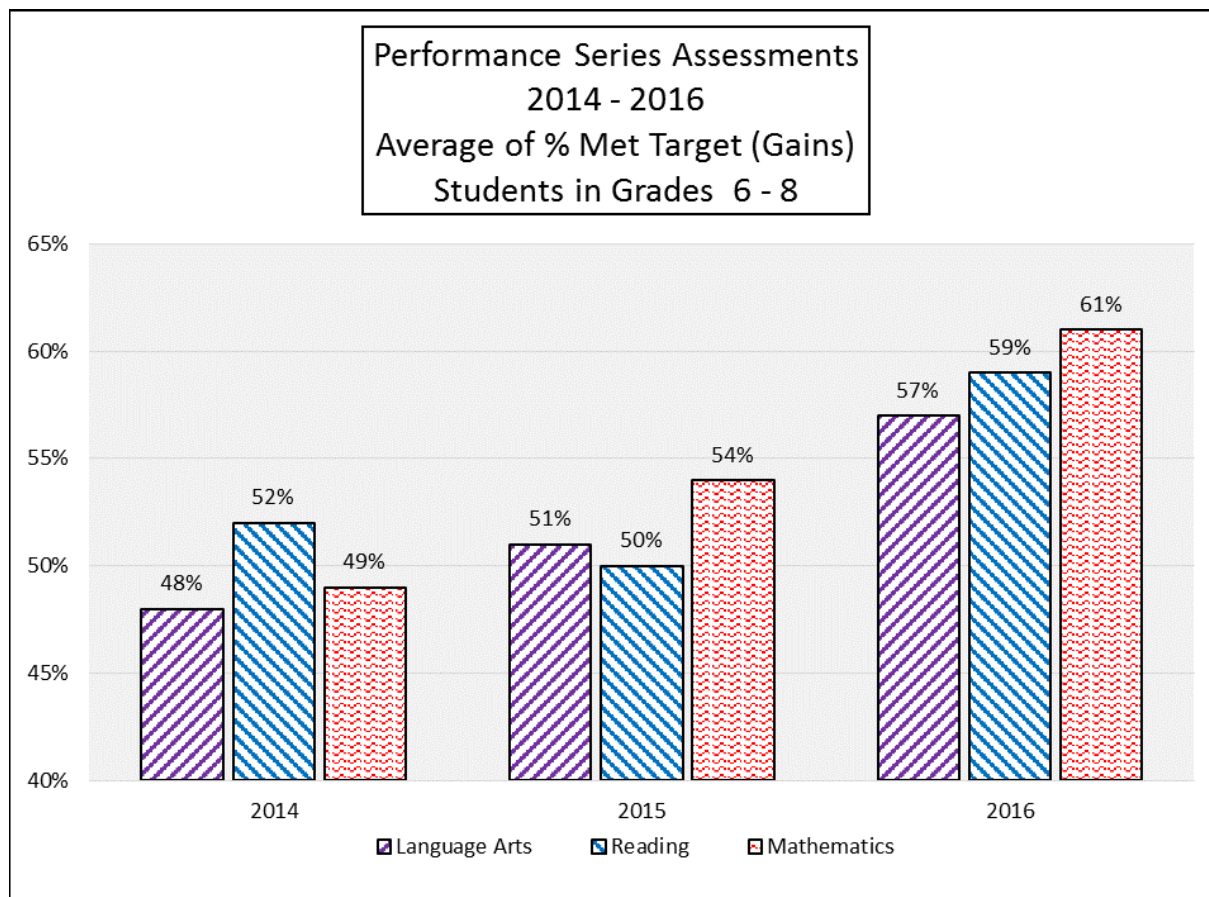
Performance Results

Alaska Measures of Progress (AMP) - In FY15, the Kenai Peninsula Borough School District began using the new Alaska assessment for students in grades 3 – 10 called Alaska Measures of Progress (AMP). AMP replaced the Standards Based Assessments (SBA) and was aligned to the State of Alaska English Language Arts and math standards that were adopted in 2012. In the spring of 2016, the State required Summative Assessment, AMP, was cancelled by the Department of Education due to numerous technical issues. Therefore, there is no State Summative Assessment data to report in FY16.

Performance Series – The Alaska Department of Education and Early Development (DEED) approved testing students in grades 6, 7 and 8 using the online computer adaptive measurement assessment, Performance Series.

The Performance Series is a nationally normed online computer-adaptive diagnostic assessment. The subjects available are Reading, Mathematics, Language Arts, Science, Algebra and Geometry. The assessment provides for more accurate student placement, diagnosis of instructional needs, including instructional adjustments and measurement of student gains across reporting periods (fall, winter and spring).

	2014			2015			2016		
	6th Grade	7th Grade	8th Grade	6th Grade	7th Grade	8th Grade	6th Grade	7th Grade	8th Grade
Language Arts	53%	43%	55%	57%	53%	49%	59%	55%	58%
Reading	55%	53%	53%	57%	52%	50%	60%	62%	54%
Mathematics	50%	54%	43%	62%	58%	48%	67%	60%	56%



Graduation Requirement – The Alaska State Legislature required the graduating classes of 2015 and 2016 to take a college & career readiness assessment (CCRA) in order to qualify for a diploma.

The CCRA is composed of either the Scholastic Aptitude Test (SAT), the American College Test (ACT) or WorkKeys assessment. These tests measure skills, knowledge, and performance in different ways. The law expired on June 30, 2016 and will no longer apply for graduation in 2017 and beyond.

Scholastic Aptitude Test (SAT) - One choice for the College and Career Readiness Assessment (CCRA) requirement is the SAT. This is an assessment used by colleges and universities to predict student success in college and many colleges and universities consider SAT scores as part of their admission process. In FY16, 199 students in the 11th or 12th grade took the SAT assessment.

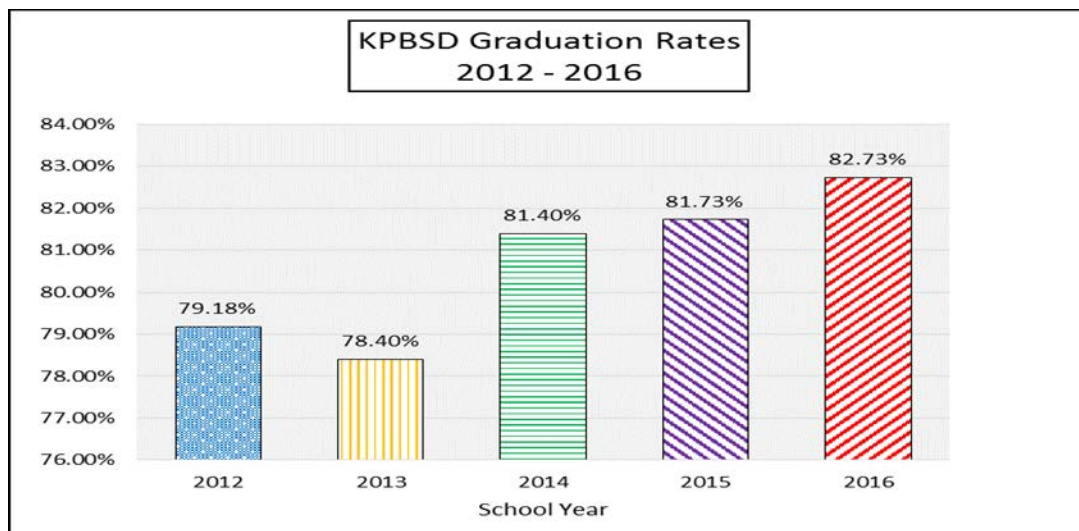
American College Test (ACT) – Similarly, the ACT is another assessment choice to satisfy the CCRA requirement. It is also used by colleges and universities to predict student success and many colleges and universities consider ACT scores as part of their admission process. During FY16, 353 students in the 11th or 12th grade took the ACT test.

WorkKeys – The WorkKeys assessment is a criterion-referenced test based on foundational skills needed to show workforce readiness and was developed by ACT with input from employers, labor organizations, educators and policy makers. The three skill areas measured are: Applied Mathematics, Locating Information and Reading for Information.

Scoring is from Level <3 (lowest) to Level 6 (highest). In addition to satisfying the graduation requirement, students who score at Level 3 or higher in all three skill areas earn a National Career Readiness Certificate (NCRC). In FY16 the following chart shows the number of students earning certificates. Certificate types are: Level 6 – Platinum, Level 5 – Gold, Level 4 – Silver and Level 3 – Bronze.

WorkKeys NCRCs	Certificate Type				# Tested	# Certificated	% Certificated
	Platinum	Gold	Silver	Bronze			
District Totals FY16		16	166	60	304	242	80%
District Totals FY15		7	134	82	276	223	81%
District Totals FY14	2	94	408	129	730	633	87%

Another measurement that the district monitors and works to improve is the High School Graduation 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 FY17 of \$48,238,432.
- 4) No Changes to the State Foundation Formula.

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

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

**Kenai Peninsula Borough School District
Funding Information - Historical & Estimated Data**

		FY09 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	FY18 Estimate*	FY19 Estimate*	FY20 Estimate*
State Funding										
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,055.61	8,011.40	8,132.88	8,061.55	8,049.00	8,082.00	8,117.00	8,092.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,309.79	10,280.46	10,453.55	10,388.32	10,353.38	10,520.70	10,555.70	10,495.70
Step #3	District Cost Factor	AS 14.17.460	1.171	1.171	1.171	1.171	1.171	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		12,072.76	12,038.42	12,241.11	12,164.72	12,123.81	12,319.74	12,360.72	12,290.46
Step #4	Special Needs Factor	AS 17.17.420	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
	Total After Adjustment for Special Needs Factor		14,460.06	14,446.10	14,689.33	14,597.66	14,548.57	14,783.69	14,832.86	14,748.55
Step #4.5	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)		1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Total After Adjustment for High School Voc Ed Factor		14,704.62	14,662.79	14,909.67	14,816.62	14,766.80	15,005.45	15,055.35	14,969.79
Step #5	Special Education Intensive Services Factor (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	AS 17.17.420	1,820	1,898	2,093	2,366	2,301	2,106	2,106	2,106
	Total After Adjustment for Special Education Intensive Services		16,524.62	16,560.79	17,002.67	17,182.62	17,067.80	17,111.45	17,161.35	17,075.79
Step #6	Correspondence (Correspondence ADM * .80) FY15=.90	AS 14.17.430	669.14	599.01	625.49	653.45	659.70	678.00	670.00	664.00
	Total District Adjusted ADM		17,193.76	17,159.80	17,628.16	17,836.07	17,727.50	17,789.45	17,831.35	17,739.79
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,680	\$ 5,680	\$ 5,830	\$ 5,880	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930
Step #8	Basic Need		97,660,557	97,467,672	102,772,173	104,876,092	105,124,075	105,491,439	105,739,906	105,196,955
Step #9	Less Required Local Effort	AS 14.17.410 (b)(2)	22,097,401	22,720,017	23,612,200	24,357,876	24,777,280	24,777,280	24,777,280	24,777,280
Step #10	Regular State Aid		75,563,156	74,747,655	79,159,973	80,518,216	80,346,795	80,714,159	80,962,626	80,419,675
Step #10.5	Additional One-Time Funding		1,734,738	3,207,740	3,008,638	-	-	-	-	-
Step #10.5	Reduction in Funding - Governor's Veto		-	-	-	-	(444,812)	-	-	-
	Total State Contribuion		77,297,894	77,955,395	82,168,611	80,518,216	79,901,983	80,714,159	80,962,626	80,419,675
	State Increase (decrease)From Prior Year	\$	77,297,894	\$ 657,501	\$ 4,213,216	\$ (1,650,395)	\$ (616,233)	\$ 812,176	\$ 248,467	\$ (542,951)
Local Contribution										
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 8,338,641,710	\$ 8,562,626,170	\$ 8,910,264,290	\$ 9,191,651,190	\$ 9,349,916,890	\$ 9,349,916,890	\$ 9,349,916,890	\$ 9,349,916,890
Step #2	Required Local Contribution	AS 14.17. 410.(b)(2)	22,097,401	22,720,017	23,612,200	24,357,876	24,777,280	24,777,280	24,777,280	24,777,280
Step #3	Additional Allowable Contribution	AS 14.17. 410.(c)(2)	22,461,928	22,417,565	24,394,458	24,187,138	24,243,774	24,263,031	24,320,178	24,195,300
Step #4	Local Cap Calculation		44,559,329	45,137,582	48,006,658	48,545,014	49,021,054	49,040,311	49,097,458	48,972,579
	Local Increase From Prior Year (assuming funding to maximum allowed)	\$	3,412,384	\$ 578,252	\$ 2,869,076	\$ 538,356	\$ 476,040	\$ 19,257	\$ 57,147	\$ (124,879)
	Actual Funding from Local Effort	\$	43,000,000	\$ 43,500,000	\$ 44,000,000	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432
	Difference Between Local Effort Allowed and Local Contribution	\$	(1,559,329)	\$ (1,637,582)	\$ (4,006,658)	\$ (306,582)	\$ (782,622)	\$ (801,879)	\$ (859,026)	\$ (734,147)

Assumptions:

- FY18, FY19 and FY120 based on no change in assessed valuation, other revenues or state funding formula from FY17

Acknowledgments

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

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

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

Respectfully submitted,



Mr. Sean Dusek
Superintendent



Dave Jones
Assistant Superintendent, Instructional Support



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

This Meritorious Budget Award is presented to

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

For excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

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



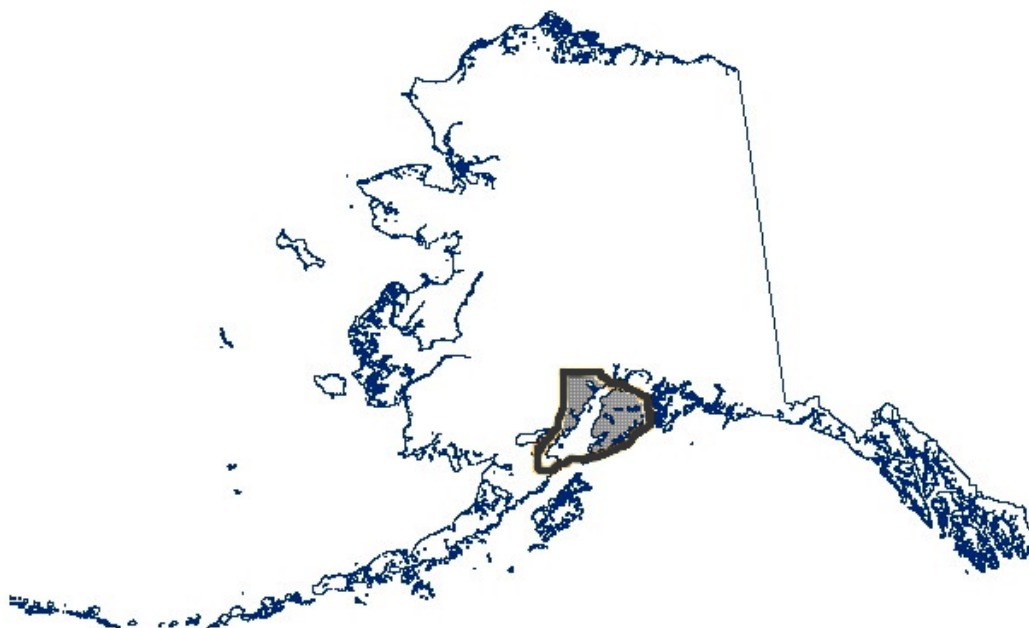
Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso, CAE, RSBA
Executive Director

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ORGANIZATIONAL SECTION



ORGANIZATIONAL SECTION

Organizational Section

Borough and School District Relationship

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

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

Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools; ranging in size from approximately 10 students to some with more than 500. Estimated enrollment for FY17 is 8,781 students, who live in and around in 21 communities. The District is a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as the truly remote, with some locations accessible only by plane or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades. The district contains a variety of school configurations that vary by community, including PK-2, PK-5, PK-6, PK-8, PK-12, 3-6, 6-8, 7-8, 6-12 and 9-12 in 36 brick and mortar schools, 4 charter schools, 2 alternative high schools, a school in a youth facility, as well as a home-school program.

Major Goals and Objectives

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

Board of Education 2016 - 2017

Mr. Joe Arness, President
Mr. Bill Holt, Vice President
Ms. Penny Vadla, Clerk
Mr. Tim Navarre, Treasurer
Mr. Marty Anderson, Member
Ms. Liz Downing, Member
Mr. Dan Castimore, Member
Mr. John Kelly, Member
Ms. Lynn Hohl, Member
Mr. Brian Dusek, Student Representative

Board of Education Goals

Board goals for FY17 were set at the June 7, 2016 board planning session. Board goals for FY17 are:

- 1) Funding Public Education
- 2) Connecting with staff and schools
- 3) Promoting a shared value and responsibility for public education across the school district

District Goals

The District has adopted a Strategic Plan that includes the following Vision Statement:

We envision KPBSD students who engage in their learning, participate in their community, reach high levels of achievement, and graduate prepared for their future.

The Strategic Plan was started in 2012 and will continue through 2017. The District Goals are stated as 3 focus areas:

- **Academic Success** - Deliver relevant, rigorous, standards-based curriculum in conjunction with alternative pathways and a flexible approach to ensure that every KPBSD student stays engaged, reaches high levels of achievement and graduates.
- **Organizational Excellence** - Evolve KPBSD as a highly reliable, world-class organization that fosters a culture of innovation, attracts and retains the best-of-the-best employees, and supports an infrastructure that promotes a fluid academic environment.
- **Community and Family Engagement** - All KPBSD schools reach out to parents and communities to promote shared value and responsibility for the process of education.

While working towards the goals, district employees and students will follow these Guiding Principles:

- Each student can learn and be successful
- Every student is recognized as unique, valuable, and is treated with respect and dignity
- Learning is a lifelong process
- The educational environment is safe, engaging and purposeful.
- Our students' educational experience depends on understanding and working with diverse communities
- Early identification of strengths and weaknesses is crucial to ensure overall development and achievement
- High standards and expectations are essential for student success and preventing student failure
- Continuous improvement is student-centered, data-driven, and collaborative
- Differentiated learning opportunities are integral to all instruction
- A rigorous curriculum challenges students
- Collaboration and effective instruction are district commitments
- Teachers are facilitators of learning and agents of inspiration
- KPBSD graduates are prepared for post-secondary education and, or, career ready
- All financial decisions are student centered and sustainable

District Administration and Management

District Administration 2016 - 2017

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

School Administration and Management

School Administrators 2016 – 2017

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	Ms. Nancy Kleine
Homer Flex	Mr. Christopher Brown	Razdolna	Mr. Timothy Whip
Homer High	Mr. Doug Waclawski	Redoubt	Mr. William Withrow
Homer Middle	Ms. Kari Dendurent	River City Academy	Ms. Dawn Edwards-Smith
Hope	Ms. Michael Hanson	Seward Elementary	Mr. David Kingsland
K- Beach Elementary	Mr. Nate Crabtree	Seward High	Mr. Trevan Walker
Kachemak Selo	Mr. Timothy Whip	Seward Middle	Mr. Andy Rothenberger
Kaleidoscope Charter	Ms. Robin Dahlman	Skyview Middle School	Mr. Sargeant Truesdell
Kenai Alternative	Mr. Loren Reese	Soldotna Elementary	Mr. Austin Stevenson
Kenai Central High	Mr. Alan Fields	Soldotna High	Mr. Phillip Graham
Kenai Middle	Mr. Vaughn Dosko	Soldotna Montessori	Ms. Mo Sanders
Marathon School	Ms. Melissa Linton	Sterling	Ms. Denise Kelly
McNeil Canyon	Mr. Peter Swanson	Susan B. English	Mr. Alan Haskins
Moose Pass	Mr. Andy Rothenberger	Tebughna	Ms. Pamala Potter
Mountain View	Mr. Karl Kircher	Tustumena	Mr. Douglas Hayman
Nanwalek	Ms. Nancy Kleine	Voznesenka	Mr. Michael Wojciak
Nikiski Middle/Senior	Mr. Dan Carstens	West Homer Elementary	Mr. Eric Waltenbaugh

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 requires that funds be budgeted in accounts before expenditures are approved. All budget transfers are reviewed for compliance with the State of Alaska Chart of Accounts and District requirements.

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

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

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the budget transfers. Finally, the District prepares a Comprehensive Annual Financial Report (CAFR) to report the audited results of district operations for the fiscal year. For the past 26 years, the Kenai Peninsula Borough School District has been the recipient of the Association of School Business Officials International (ASBO) award for excellence in financial reporting.

Budget Process

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

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2015 for the FY17 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 8,781 students enrolled in FY17. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2015. It is important to note that in October 2015, the district reported 8,710 students enrolled, which was under the projection for FY16 of 8,820. That decrease in FY16 brought the total loss in enrollment to 1,686 students since FY97, from the district peak of 10,396 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2015. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February budget presentation meetings were held in the larger communities of Homer, Soldotna, and Seward.

The preliminary FY17 budget was approved by the School Board on April 4, 2016. 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 FY17 Budget is effective on July 1, 2016, marking the beginning of fiscal year 2017, which will run through June 30, 2017. The evaluation phase will begin in August 2017 with the arrival of our independent auditors.

FY17 Budget Calendar

August 2015						
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 - Presentation of Draft Budget Development Calendar and Overall Plan

September 2015						
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		

8th - Board Meeting in Homer / Report on District Programs & Instructional Costs
 28th - Start of 20-Day OASIS Count

October 2015						
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
 5th - Board Meeting / Identify Potential Areas of Change for FY17
 15th - LYNC Meeting at Schools w/Community/Site Councils/Stakeholders
 23rd - End of 20-Day OASIS Count

November 2015						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

2nd - Board Meeting / Board Worksession Provide Community Input from Oct. 15th
 4th - FY17 Staffing Projections and Site Budget Formulations Begin
 5th - FY17 Projected Enrollment Report Due to DOEED
 6th - FY16 Actual Enrollment Report Due to DOEED

December 2015						
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-10th - Senior Management Conducts Preliminary Budget Estimation
 7th - Enrollment Information Reported to Board
 7th - Revenue from Governor's Budget Reported to Board
 7th - Swimming Pool Update to Board
 8th - Board Worksession - FY17 Budget Discussion

January 2016						
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						

11th - FY17 Preliminary Budget Information to Board

February 2016						
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					

1st - Budget Work Session to Review Detailed FY17 Budget Information
 2nd - Meeting with Key Communicators
 16th - Public Budget Forum, Seward High Library, 5:30 p.m.
 17th - Public Budget Forum, Soldotna High Library, 5:30 p.m.
 23rd - Public Budget Forum, Homer High Library, 5:30 p.m.

March 2016						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

7th - School Board Meeting - FY17 Budget Recommendation
 21st - School Board Meeting - FY17 Budget Work

April 2016						
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 - Present Budget for Approval
 *5th - Final KPBSD Budget Information to Borough Assembly

May 2016						
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 - Ordinance Introduced at Borough Assembly (tentative date)
 *17th - Borough Assembly Resolution (tentative date)

June 2016						
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		

*7th - Borough Assembly Ordinance Vote (tentative date)

*All dates referring to Borough Assembly meetings are subject to change.

Revenue Budget

The revenue budget of \$138,051,902 based on the enrollment projection of 8,781 students, along with the use of general fund balance in the amount of \$1,967,428 totals \$140,019,330. State funding through the foundation formula in FY17 includes a \$50 increase from the FY16 BSA level of \$5,880 to \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$48,238,432 for FY17. A portion of the local effort is provided as In-Kind Services and this portion is projected to increase to \$10,655,015. The district also budgeted for a total allocation of fund balance in the amount of \$1,967,428.

The legislature made changes to the funding plan that included increases to the Base Student Allocation (BSA) of \$150 in FY15 and additional \$50 increases in FY16 and FY17. The increase was realized in both years, but a June 2016 veto by the governor reduced FY17 funding to education by the same amount as the \$50 BSA increase. Since the increase is still included in the formula, the borough's contribution will be calculated as though we are receiving that funding. The one-time funding received in FY15 was not received in FY16 and will not be coming for FY17.

Prior to these recent changes, the funding formula was revised in March 2008 with changes to the formula taking place from FY09 through FY13. 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. Although additional funding through increases to the funding formula have been received, costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase as well.

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 \$140,019,330 is based on the enrollment projection of 8,781 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.

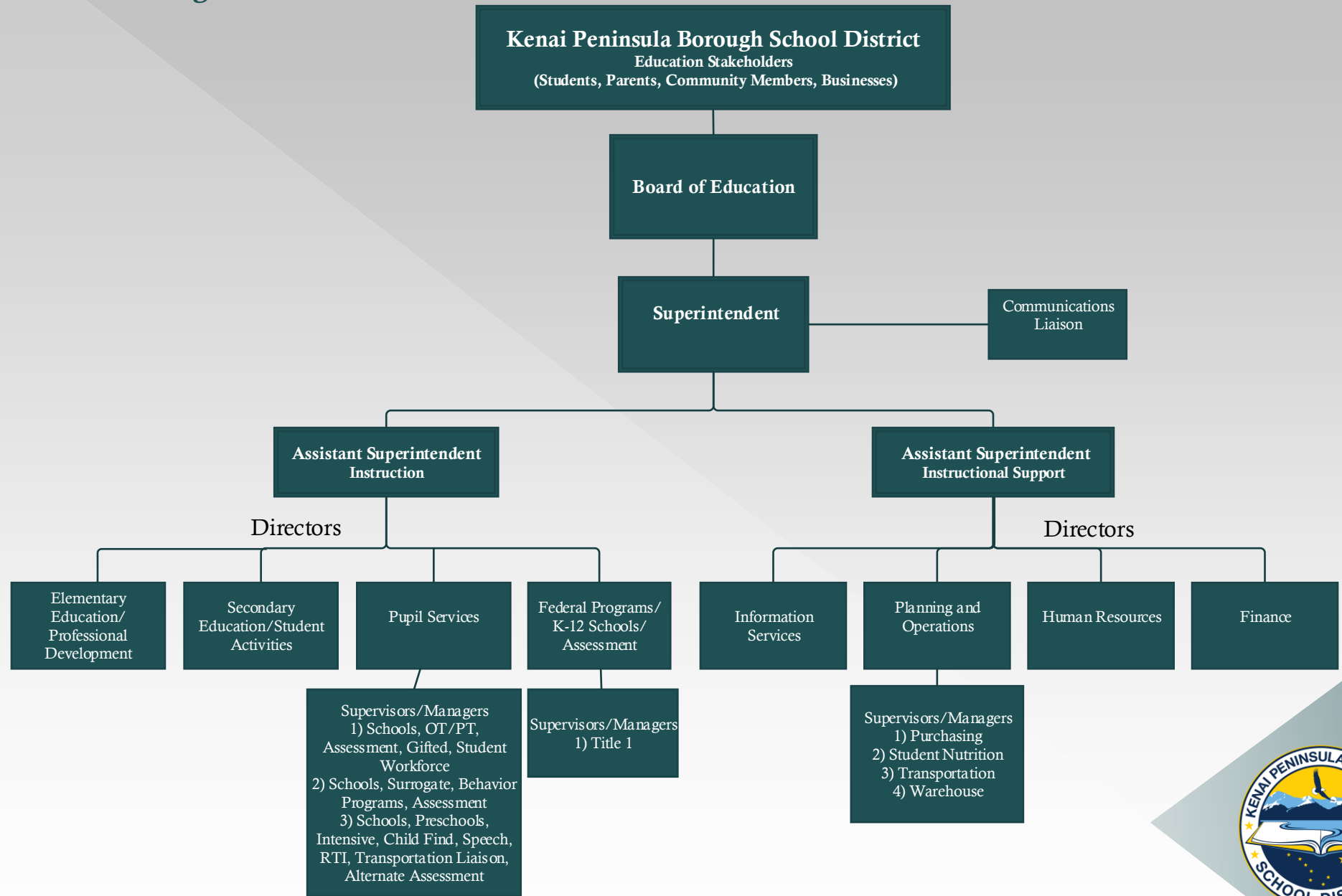
The FY17 budget was developed based on the following significant elements:

- Collective bargaining began in January 2015 and agreements expired June 30, 2015. During FY16, the District operated "Status Quo" under the expired agreement, while continuing to negotiate. The District and Unions went to advisory arbitration and expect to have a ruling from that arbitration at the end of August 2016.
- Cuts to positions from declining enrollment, reductions to supply, travel, software, Professional/Technical services and purchased services budgets.
- 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 5.26 FTE, supplies, travel, pro/tech, software and equipment for a total of \$1,057,398.
- 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 cost comprise approximately 80% of this budget.

- The FY17 Budget includes an increase to the employer-paid amount per covered employee to \$20,375, because of high claims experience at the end of FY16 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
- Supply and copy budgets have been adjusted based on the enrollment projection. Vocational Education or Career/Technical Education (CTE) curriculum is slated for review in FY16.
- 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 and 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 \$1,200,000 and Student transportation for \$655,072 for total transfers of \$1,855,072.
- Equipment budgets for FY17 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.

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Kenai Peninsula Borough School District 2016-2017 Organizational Chart



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The Kenai Peninsula Borough School District Map

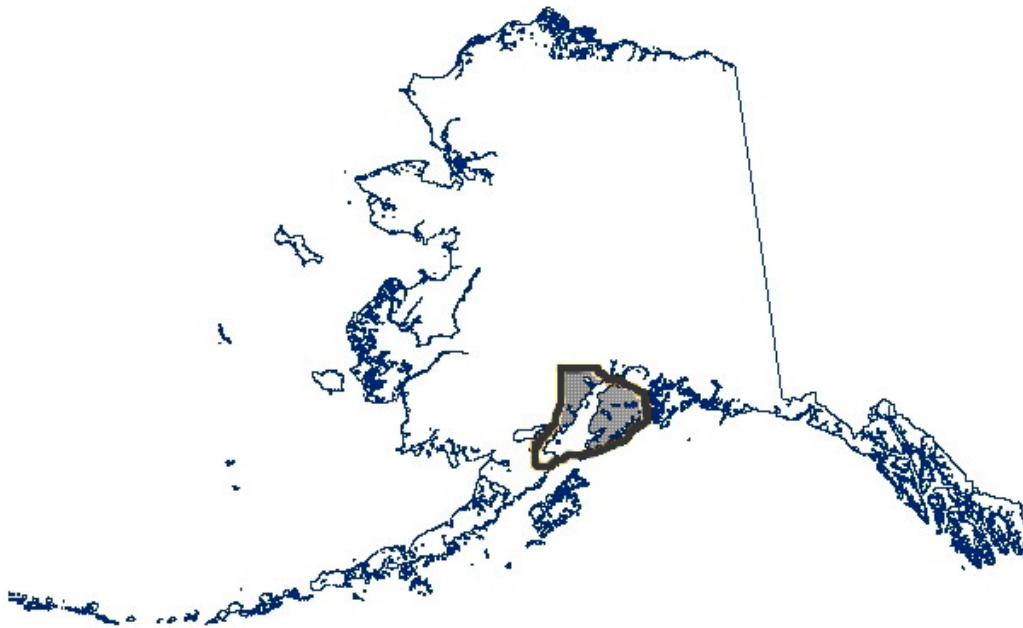


The Kenai Peninsula Borough School Board governs the Kenai Peninsula Borough School District and is comprised of nine members. The School Board generally meets at least once a month on Mondays, in the Assembly Chambers of the Borough Building located on Binkley Street in Soldotna, Alaska. The School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

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

FINANCIAL
SECTION



FINANCIAL SECTION

KENAI PENINSULA BOROUGH SCHOOL DISTRICT 2016 – 2017 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 for 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 288. 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 \$138,051,902 based on the enrollment projection of 8,781 students, along with the use of general fund balance in the amount of \$1,967,428 totals \$140,019,330. State funding through the foundation formula in FY17 includes a \$50 increase from the FY16 BSA level of \$5,880 to \$5,930.

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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 \$140,019,330 is based on the enrollment projection of 8,781 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.

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- Equipment budgets for FY17 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.

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.

District Goals – Three Focus Areas

Academic Success – Deliver relevant, rigorous, standards-based curriculum in conjunction with alternative pathways and a flexible approach to ensure that every KPBSD student stays engaged, reaches high levels of achievement and graduates.

Organization Excellence – Evolve KPBSD as a highly reliable, world-class organization that fosters a culture of innovation, attracts and retains the best-of-the-best employees, and supports an infrastructure that promotes a fluid environment.

Community and Family Engagement – All KPBSD schools reach out to parents and communities to promote shared value and responsibility for the process of education.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

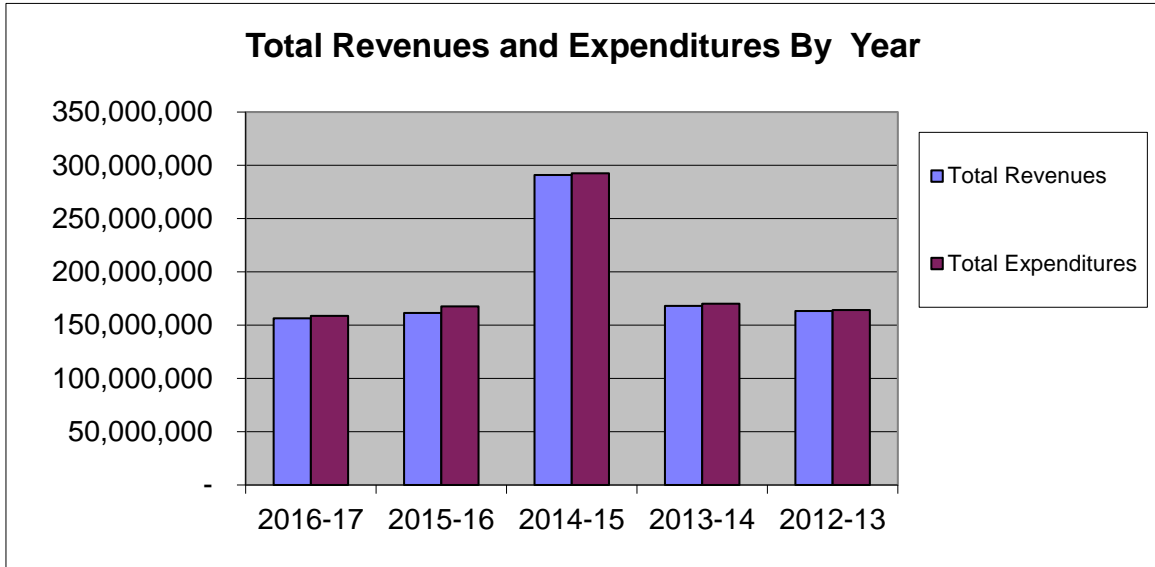
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2016-17
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2016-17	Budget 2015-16	Actual 2014-15	Actual 2013-14	Actual 2012-13
Revenues:							
Intergovernmental - Local	\$ 48,238,432	\$ -	\$ 48,238,432	\$ 48,358,432	\$ 44,013,525	\$ 43,500,000	\$ 43,000,000
Intergovernmental - State	88,433,470	7,827,962	96,261,432	102,706,797	236,167,815	112,027,009	109,759,428
Intergovernmental - Federal	200,000	9,537,143	9,737,143	8,147,372	8,765,940	9,629,477	8,749,748
Food sales	-	739,500	739,500	750,000	637,595	657,295	703,256
E-Rate	700,000	-	700,000	725,000	287,658	1,219,637	590,640
Interest	300,000	-	300,000	300,000	421,928	614,272	78,701
Corporate Grants and User fees	-	75,000	75,000	99,009	89,114	121,502	98,285
Other revenues	180,000	236,500	416,500	256,810	589,757	312,171	392,815
Total Revenues	138,051,902	18,416,105	156,468,007	161,343,420	290,973,332	168,081,363	163,372,873
Other financing sources:							
Operating transfers in		1,855,072	1,855,072	1,300,000	1,300,000	1,424,759	816,836
Total other financing sources:	-	1,855,072	1,855,072	1,300,000	1,300,000	1,424,759	816,836
Total Revenues and Other Financing Sources	138,051,902	20,271,177	158,323,079	162,643,420	292,273,332	169,506,122	164,189,709
Expenditures:							
Instruction	65,415,926	4,849,882	70,265,808	74,108,843	153,282,907	75,303,404	73,525,828
Special Education - Instruction	20,016,982	2,386,000	22,402,982	23,153,852	39,901,135	21,824,017	21,657,320
Special Education Support Services - Student	5,423,040	-	5,423,040	5,957,327	12,031,526	5,964,489	6,106,612
Support Services - Student	4,336,811	-	4,336,811	4,731,159	8,417,273	4,966,685	4,796,489
Support Services - Instruction	3,094,841	-	3,094,841	3,530,779	6,436,525	3,771,683	3,495,584
School Administration	5,890,185	-	5,890,185	6,269,126	16,635,574	7,853,319	7,279,767
School Administration Support Services	5,225,073	20,000	5,245,073	5,488,506	6,000,353	4,961,926	4,804,920
District Administration	1,157,531	-	1,157,531	1,262,027	1,673,515	1,261,255	1,132,748
District Administration Support Services	5,598,558	268,761	5,867,319	6,256,066	7,198,837	6,241,343	6,121,508
Operations Maintenance of plant	19,935,945	-	19,935,945	21,724,442	24,591,509	23,177,075	21,442,833
Student Activities	2,069,366	40,000	2,109,366	2,174,542	3,983,318	3,020,149	2,211,478
Community services	-	46,500	46,500	46,500	38,992	40,621	48,786
Student Transportation	-	8,278,131	8,278,131	8,071,440	7,908,357	7,343,482	7,473,969
Food Service	-	4,618,445	4,618,445	4,734,861	4,450,480	4,450,876	4,203,218
Total Expenditures	138,164,258	20,507,719	158,671,977	167,509,470	292,550,301	170,180,324	164,301,060
Other Financing Uses:							
Operating transfers out	1,855,072	-	1,855,072	1,300,000	1,300,000	1,424,759	816,836
Total Expenditures and Other Financing Uses	140,019,330	20,507,719	160,527,049	168,809,470	293,850,301	171,605,083	165,117,896
Excess (Deficiency) of Revenues Over Expenditures	(1,967,428)	(236,542)	(2,203,970)	(6,166,050)	(1,576,969)	(2,098,961)	(928,187)
Fund Balances, Beginning of Year	14,861,412	1,837,734	16,699,146	22,865,196	24,442,165	26,541,126	27,469,313
Fund Balances, End of Year	\$ 12,893,984	\$ 1,601,192	\$ 14,495,176	\$ 16,699,146	\$ 22,865,196	\$ 24,442,165	\$ 26,541,126

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2016 -2017 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 2016 - 2017

With Comparative Totals for Prior Years

	Budget 2016-17	Budget 2015-16	Actual 2014-15	Actual 2013-14	Actual 2012-13
Revenues:					
Intergovernmental - Local	\$ 48,238,432	\$ 48,238,432	\$ 44,013,525	\$ 43,500,000	\$ 43,000,000
Intergovernmental - State	88,433,470	90,133,243	226,345,214	102,583,231	100,482,008
Intergovernmental - Federal	200,000	200,000	211,375	200,451	164,384
E-Rate	700,000	725,000	287,658	1,219,637	590,640
Earnings on Investments	300,000	300,000	326,758	475,548	55,918
Other Revenues	180,000	180,000	399,614	128,744	200,605
Total Revenues	<u>138,051,902</u>	<u>139,776,675</u>	<u>271,584,144</u>	<u>148,107,611</u>	<u>144,493,555</u>
Expenditures by Function:					
Instruction	65,415,926	64,557,352	148,723,548	70,609,236	68,682,299
Special Education - Instruction	20,016,982	19,967,967	37,637,162	19,130,390	19,959,414
Special Education Support Services - Student	5,423,040	5,957,327	12,031,526	5,964,489	6,106,612
Support Services - Student	4,336,811	4,540,832	8,396,634	4,913,235	4,741,287
Support Services - Instruction	3,094,841	3,379,360	6,387,960	3,696,749	3,495,584
School Administration	5,890,185	6,269,126	15,775,084	6,794,017	6,865,731
School Administration Support Services	5,225,073	5,465,085	5,958,303	4,943,625	4,768,282
District Administration	1,157,531	1,262,027	1,673,515	1,261,255	1,132,748
District Administration Support Services	5,598,558	5,930,263	6,915,804	5,855,606	5,846,605
Operations and Maintenance of plant	19,935,945	21,444,343	24,009,582	22,443,817	20,647,930
Student Activities	2,069,366	2,091,122	3,922,351	2,296,866	2,171,206
Total Expenditures	<u>138,164,258</u>	<u>140,864,804</u>	<u>271,431,469</u>	<u>147,909,285</u>	<u>144,417,698</u>
Other Financing Uses:					
Operating transfers out	1,855,072	1,300,000	1,300,000	1,424,759	816,836
Total Expenditures and Other Financing Uses	<u>140,019,330</u>	<u>142,164,804</u>	<u>272,731,469</u>	<u>149,334,044</u>	<u>145,234,534</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(1,967,428)</u>	<u>(2,388,129)</u>	<u>(1,147,325)</u>	<u>(1,226,433)</u>	<u>(740,979)</u>
Fund Balances, Beginning of Year	<u>14,861,412</u>	<u>17,249,541</u>	<u>18,396,866</u>	<u>19,623,299</u>	<u>20,364,278</u>
Fund Balances, End of Year	<u>\$ 12,893,984</u>	<u>\$ 14,861,412</u>	<u>\$ 17,249,541</u>	<u>\$ 18,396,866</u>	<u>\$ 19,623,299</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

General Fund

Fiscal Year 2016-2017

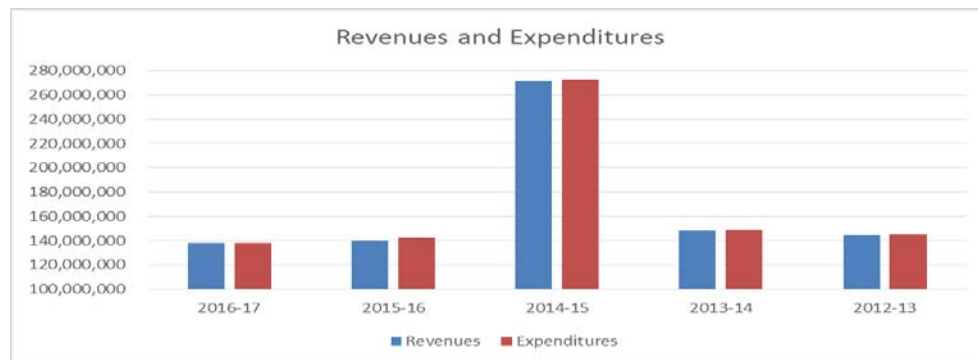
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Earnings on Investments	300,000	300,000	326,758	475,548	55,918
Other Revenues	180,000	180,000	399,614	128,744	200,605
Total Revenues	<u>138,051,902</u>	<u>139,776,675</u>	<u>271,584,144</u>	<u>148,107,611</u>	<u>144,493,555</u>
Expenditures by Object:					
Certificated Salaries	49,861,031	50,575,205	50,854,835	50,138,452	49,501,588
Non-Certificated Salaries	18,585,073	18,965,948	18,194,608	17,411,996	17,137,117
Employee Benefits	44,058,755	44,216,346	175,725,151	53,882,747	51,197,286
Professional and Technical Services	1,224,103	1,877,131	1,213,712	1,176,622	1,138,536
Staff Travel	729,709	827,328	768,128	756,358	808,195
Student Travel	281,562	320,964	362,877	340,237	319,705
Utility Services	1,354,300	1,530,810	1,400,800	1,368,994	1,248,943
Energy Services	5,227,765	5,121,523	5,707,466	5,437,116	5,585,134
Other Purchased Services	9,186,118	10,844,406	10,071,173	9,535,498	9,584,219
Supplies, Materials, and Media	4,174,748	4,194,305	5,045,115	4,406,407	5,262,011
Other Expenses	2,344,679	515,389	17,077	(71,186)	447
Equipment	1,136,415	1,875,449	2,070,527	3,526,044	2,634,517
Total Expenditures	<u>138,164,258</u>	<u>140,864,804</u>	<u>271,431,469</u>	<u>147,909,285</u>	<u>144,417,698</u>
Other Financing Uses:					
Operating transfers out	<u>1,855,072</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,424,759</u>	<u>816,836</u>
Total Expenditures and Other Financing Uses	<u>140,019,330</u>	<u>142,164,804</u>	<u>272,731,469</u>	<u>149,334,044</u>	<u>145,234,534</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(1,967,428)</u>	<u>(2,388,129)</u>	<u>(1,147,325)</u>	<u>(1,226,433)</u>	<u>(740,979)</u>
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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2016 -2017
General Fund Revenue**

2012-13 Actual	2013-14 Actual	2014-15 Actual	Revenue Source	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% of Chg
\$ 9,193,414	\$ 9,329,894	\$ 9,682,871	Borough In-Kind	\$ 10,329,871	\$ 10,329,871	\$ 10,655,015	\$ 325,144	3
33,806,586	34,170,106	34,330,654	Borough Appropriation	37,908,561	37,908,561	37,583,417	(325,144)	(1)
55,918	475,548	326,758	Earnings on Investments	300,000	300,000	300,000	-	-
590,640	1,219,637	287,658	E-Rate	725,000	725,000	700,000	(25,000)	(3)
28,100	29,450	32,700	Rentals	30,000	30,000	30,000	-	-
172,505	99,294	366,914	Other Revenues	150,000	150,000	150,000	-	-
43,847,163	45,323,929	45,027,555	Total Local Revenue	49,443,432	49,443,432	49,418,432	(25,000)	(0)
75,563,384	74,891,748	79,159,764	Foundation Program	79,262,094	80,288,896	79,901,983	(386,913)	(0)
3,039,655	3,179,450	10,396,146	PERS On-Behalf Payment	979,528	979,528	786,749	(192,779)	(20)
19,868,298	21,055,069	133,498,407	TRS On-Behalf Payment	8,580,066	8,580,066	7,461,098	(1,118,968)	(13)
275,933	274,963	282,259	Quality Schools	281,922	284,753	283,640	(1,113)	(0)
1,734,738	3,182,001	3,008,638	Other State Revenue	-	-	-	-	-
100,482,008	102,583,231	226,345,214	Total State Revenue	89,103,610	90,133,243	88,433,470	(1,699,773)	(2)
164,384	200,451	211,375	Medicaid	200,000	200,000	200,000	-	-
164,384	200,451	211,375	Total Federal Revenue	200,000	200,000	200,000	-	-
144,493,555	148,107,611	271,584,144	Total General Fund Revenue	138,747,042	139,776,675	138,051,902	(1,724,773)	(1)



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

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

Actual Expenditures 2012-13	Actual Expenditures 2013-14	Actual Expenditures 2014-15	Revised Appropriation 2015-16	Object	Description	Recommended 2016-17	Difference Between 2016 -17 and Revised 2015 -16 +(-)	PCT +(-)
\$ 155,000	\$ 160,000	\$ 169,069	\$ 140,750	3110	Superintendent	\$ 143,571	2,821	2.00
123,782	127,500	55,447	132,500	3120	Assistant Superintendent - Certified	136,000	3,500	2.64
3,982,456	3,896,288	4,088,300	4,054,557	3130	Principal/Assistant Principal	3,826,919	(227,638)	(5.61)
993,587	951,986	940,130	896,671	3140	Director/Coordinator - Certified	782,845	(113,826)	(12.69)
38,504,533	39,302,844	39,986,682	39,981,796	3150	Teachers	39,484,232	(497,564)	(1.24)
610,591	628,609	583,666	583,688	3161	Extra-Duty Compensation Certified	681,745	98,057	16.80
119,481	148,502	75,901	59,857	3162	Emolument	54,643	(5,214)	(8.71)
1,300	1,250	1,100	-	3163	Prep Time	-	-	-
442,437	426,514	560,412	477,193	3171	Substitute Certified w/Certificate	748,294	271,101	56.81
112,640	119,964	85,375	68,531	3172	Temporary Certified w/Certificate	3,500	(65,031)	(94.89)
335,205	366,308	288,384	379,300	3173	Long Term Substitute - Certified	329,729	(49,571)	(13.07)
3,815,010	3,780,297	3,750,343	3,552,388	3180	Specialists - Certified	3,421,579	(130,809)	(3.68)
305,567	228,391	270,027	247,974	3190	Leave - Certified	247,974	-	-
126,527	127,500	134,250	136,750	3211	Assistant Superintendent - Support	140,250	3,500	2.56
348,934	452,026	471,666	556,148	3212	Director/Coordinator Support	540,214	(15,934)	(2.87)
1,142,004	1,166,772	1,129,173	1,219,566	3220	Specialist - Nurse	1,262,104	42,538	3.49
5,154,030	4,935,228	5,536,988	5,846,153	3230	Tutors/Aides	5,922,451	76,298	1.31
5,676,657	5,869,672	6,130,327	6,193,737	3240	Support Staff	6,081,090	(112,647)	(1.82)
2,889,943	3,012,479	3,087,371	3,321,910	3250	Maintenance/Custodians	3,366,718	44,808	1.35
6,657	5,527	6,146	1,808	3272	Activity Bus Driver	-	(1,808)	(100.00)
316,358	312,072	337,460	369,424	3291	Substitute - Support	414,435	45,011	12.18
383,161	410,805	372,854	439,153	3292	Extra-Duty Compensation Support	344,449	(94,704)	(21.57)
28,959	33,207	26,600	26,174	3293	Long Term Substitute - Support	5,000	(21,174)	(80.90)
266,898	239,449	209,806	220,302	3294	Temporary Salaries - Support	134,023	(86,279)	(39.16)
59,638	69,850	74,625	65,463	3295	Overtime - Support	43,680	(21,783)	(33.28)
430,186	453,035	469,077	492,497	3296	Substitute Certified w/o Certificate	281,191	(211,306)	(42.91)
307,165	324,374	208,265	76,863	3300	Leave - Support	49,468	(27,395)	(35.64)
16,127,857	17,225,219	18,986,686	21,173,571	3511	Health Care Costs	22,274,610	1,101,039	5.20
104,420	107,546	114,000	113,467	3512	Life Insurance	96,493	(16,974)	(14.96)
129,478	107,248	75,181	95,938	3520	Unemployment Insurance	96,493	555	0.58
635,581	656,256	666,211	693,485	3541	FICA Medicare (TRS)	703,701	10,216	1.47
1,297,912	1,314,793	1,363,939	1,509,959	3542	FICA Contribution	1,500,630	(9,329)	(0.62)
6,024,238	6,113,673	6,203,227	6,194,637	3550	TRS Retirement	6,095,566	(99,071)	(1.60)
19,868,298	21,055,068	133,498,407	8,580,066	3559	TRS On-Behalf	7,461,098	(1,118,968)	(13.04)
3,415,618	3,465,403	3,691,531	3,902,173	3560	PERS Retirement	3,841,936	(60,237)	(1.54)
3,039,655	3,179,450	10,396,146	979,528	3569	PERS On-Behalf	786,749	(192,779)	(19.68)
554,226	658,089	729,823	973,522	3631	Worker's Compensation	1,201,479	227,957	23.42
1,003,902	1,028,845	1,036,513	1,644,711	4100	Professional-Technical Service	1,058,003	(586,708)	(35.67)
48,560	58,070	66,366	62,415	4121	In Kind Professional -Technical Audit	63,700	1,285	2.06
85,890	88,479	107,734	167,000	4140	Professional-Technical Legal	100,000	(67,000)	(40.12)
185	1,228	3,098	3,005	4150	Professional - Technical Medical	2,400	(605)	(20.13)
108,698	105,272	94,831	99,370	4201	Travel - Meals	86,170	(13,200)	(13.28)
263,097	274,684	255,295	254,414	4202	Travel - Mileage	259,150	4,736	1.86
436,399	376,402	418,002	473,545	4203	Travel - Other	384,389	(89,156)	(18.83)
319,705	340,237	362,877	320,964	4250	Student Travel	281,562	(39,402)	(12.28)
260,201	250,169	238,310	256,143	4310	Water And Sewage	250,421	(5,722)	(2.23)
129,361	139,640	141,842	144,929	4320	Garbage	131,029	(13,900)	(9.59)
60,547	46,915	50,227	54,398	4331	Postage	44,750	(9,648)	(17.74)
798,834	858,096	970,421	1,075,340	4332	Telephone	928,100	(147,240)	(13.69)
68,739	74,374	83,989	87,600	4350	In Kind Utilities	89,900	2,300	2.63
3,122,455	3,540,745	3,830,231	3,576,618	4360	Electricity	3,226,627	(349,991)	(9.79)
1,130,894	1,057,618	1,295,830	1,124,599	4370	Natural/Bottled Gas	1,198,683	74,084	6.59
1,263,047	838,553	497,416	332,706	4380	Fuel For Heating	712,555	379,849	114.17
50,096	14,213	20,044	17,909	4401	Freight Costs	13,228	(4,681)	(26.14)
620,895	507,459	474,108	496,299	4402	Purchased Service	(371,175)	(867,474)	(174.79)
119,318	109,859	108,150	112,430	4403	In Kind Custodial	117,645	5,215	4.64
6,570,596	6,957,118	7,366,727	7,752,814	4404	In Kind Maintenance	7,841,201	88,387	1.14
119,355	120,207	132,484	142,345	4408	Purchased Service - Copier	111,828	(30,517)	(21.44)
508,586	524,152	564,217	581,394	4410	Rental	(243,464)	(824,858)	(141.88)
265,345	189,688	275,044	388,057	4430	Repair & Maintenance Agreement	375,765	(12,292)	(3.17)
1,330,028	1,112,803	1,130,399	1,341,090	4450	Liability Insurance	1,341,090	-	-
-	-	-	12,068	4451	Student Accident Insurance	-	(12,068)	(100.00)
4,258,341	3,885,784	4,166,327	3,352,060	4501	Supplies	3,476,325	124,265	3.71
137,714	134,529	137,053	148,585	4502	Discretionary Material	147,671	(914)	(0.62)
779,531	342,696	716,943	659,786	4503	Software	517,427	(142,359)	(21.58)
12,010	8,767	(16,104)	-	4560	Inventory Adjustment	-	-	-
40,815	34,631	40,896	33,874	4580	Gas And Oil	33,325	(549)	(1.62)
33,600	33,600	33,600	33,600	4850	Stipends	33,600	-	-
104,631	128,302	98,946	677,505	4901	Other Expenses	2,494,702	1,817,197	268.22
136,303	116,483	122,854	163,715	4902	Career Development	163,715	-	-
33,903	30,706	31,627	32,080	4903	Professional Dues	32,445	365	1.14
514	460	375	590	4904	Physical Exam Reimbursement	-	(590)	(100.00)
-	5,000	12,707	9,140	4906	Moving Expenses	5,000	(4,140)	(45.30)
(274,904)	(385,737)	(283,032)	(401,241)	4950	Indirect Costs	(384,783)	16,458	-
883,513	1,961,047	690,091	322,691	5101	Equipment	56,435	(266,256)	(82.51)
1,751,005	1,564,997	1,380,436	1,552,757	5102	Equipment-Technology	1,079,980	(472,777)	(30.45)
816,836	1,424,759	1,300,000	1,300,000	5500	Transfer To Other	1,855,072	555,072	42.70
<u>\$145,234,534</u>	<u>\$149,334,044</u>	<u>\$272,731,469</u>	<u>\$142,164,804</u>		Fund Total	<u>\$ 140,019,330</u>	<u>\$ (2,145,474)</u>	<u>(1.51)</u>

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

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

Actual Expenditures 2012-13	Actual Expenditures 2013-14	Actual Expenditures 2014-15	Current Appropriation 2015-16	Description	Recommended 2016-17	Difference Between 2015-16 and Revised 2014-15 +(-)	PCT +(-)
2,140,269	2,208,526	2,548,408	2,732,051	65 Aurora Borealis	2,642,102	(89,949)	(3)
1,506,660	1,284,987	1,441,193	1,491,784	31 Chapman	1,362,356	(129,428)	(9)
2,901,739	2,991,504	2,766,909	3,052,065	80 Connections Program	3,552,892	500,827	16
278,334	325,120	373,742	324,877	32 Cooper Landing	329,484	4,607	1
1,223,982	970,649	1,425,042	1,497,735	68 Fireweed Academy	1,437,204	(60,531)	(4)
-	-	-	-	62 Greatland Adventure Academy	-	-	-
564,285	586,071	563,932	541,185	66 Homer Flex	564,994	23,809	4
5,097,878	5,282,573	5,283,420	5,172,699	06 Homer High	4,918,463	(254,236)	(5)
2,217,664	2,266,032	2,319,867	2,422,060	13 Homer Middle	2,444,169	22,109	1
350,456	363,786	398,616	427,935	35 Hope	381,484	(46,451)	(11)
938,067	904,910	1,019,928	857,945	56 Kachemak Selo	799,140	(58,805)	(7)
2,627,044	2,777,780	3,290,076	3,804,685	63 Kaleidoscope Charter	3,575,140	(229,545)	(6)
3,685,669	3,506,731	3,747,666	3,982,918	48 K-Beach	3,951,792	(31,126)	(1)
974,641	932,865	1,077,342	1,120,869	67 Kenai Alternative	1,068,178	(52,691)	(5)
5,692,464	5,744,653	5,836,797	5,721,605	07 Kenai Central	5,563,148	(158,457)	(3)
3,757,566	3,887,602	3,838,852	3,911,897	11 Kenai Middle	3,781,985	(129,912)	(3)
93,956	83,094	77,739	134,273	15 Marathon School	133,676	(597)	(0)
1,506,253	1,505,386	1,626,787	1,455,944	47 McNeil Canyon	1,319,843	(136,101)	(9)
307,040	296,903	344,406	335,201	37 Moose Pass	365,003	29,802	9
4,305,460	4,270,050	4,433,564	4,578,561	51 Mountain View	4,529,966	(48,595)	(1)
1,041,805	1,093,426	1,330,118	1,358,722	34 Nanwalek	1,249,526	(109,196)	(8)
4,561,559	4,651,700	5,191,031	4,994,575	10 Nikiski Jr/Sr	4,619,213	(375,362)	(8)
3,302,659	3,418,935	3,447,578	3,575,376	52 Nikiski North Star	3,539,140	(36,236)	(1)
930,226	955,963	1,062,868	1,083,336	38 Nikolaevsk	941,108	(142,228)	(13)
1,971,291	2,078,957	2,031,755	2,179,315	02 Ninilchik	2,018,706	(160,609)	(7)
2,448,279	2,323,326	2,415,299	2,480,125	33 Paul Banks	2,424,125	(56,000)	(2)
472,796	515,212	602,976	618,525	40 Port Graham	636,592	18,067	3
729,558	840,935	1,032,691	1,027,542	49 Razdolna	1,029,679	2,137	0
3,482,457	3,482,249	3,622,705	3,508,707	46 Redoubt	3,209,772	(298,935)	(9)
697,493	758,360	856,053	923,444	16 River City Academy	827,339	(96,105)	(10)
2,884,177	3,076,601	2,964,149	2,788,975	42 Seward Elem	2,867,909	78,934	3
2,383,939	2,497,543	2,520,442	2,568,043	08 Seward High	2,590,982	22,939	1
1,141,522	1,199,576	1,586,041	1,677,362	14 Seward Middle	1,568,920	(108,442)	(6)
3,805,476	3,575,852	-	-	05 Skyview	-	-	-
4,455,297	4,473,332	5,123,327	5,282,060	12 Skyview Middle	5,220,411	(61,649)	(1)
3,215,588	3,183,085	3,605,725	3,648,376	43 Soldotna Elem	3,695,531	47,155	1
5,684,367	6,205,943	7,059,469	6,990,856	09 Soldotna High	6,546,848	(444,008)	(6)
1,968,769	2,006,292	2,364,728	2,545,538	64 Soldotna Montessori Charter	2,407,937	(137,601)	(5)
-	-	2,282,763	2,153,184	17 Soldotna Prep	2,275,148	121,964	6
1,935,238	2,180,121	2,301,777	2,515,690	44 Sterling	2,434,758	(80,932)	(3)
1,015,899	1,058,476	1,128,469	1,007,822	03 Susan B. English	1,023,342	15,520	2
699,178	607,332	669,678	674,149	01 Tebughna	620,604	(53,545)	(8)
1,913,347	1,925,020	2,100,168	2,153,160	45 Tustumena	2,127,728	(25,432)	(1)
1,243,709	1,325,714	1,531,426	1,587,850	53 Voznesenka	1,525,217	(62,633)	(4)
2,756,651	3,145,196	3,203,395	3,232,685	50 West Homer	3,250,668	17,983	1
314,699	328,675	348,736	421,248	70 Board of Education	354,964	(66,284)	(16)
383,923	496,753	474,794	455,784	71 Superintendent	466,984	11,200	2
1,640,573	1,015,732	1,157,437	1,327,736	72 Asst Supt Instructional Services	1,263,734	(64,002)	(5)
585,243	466,486	333,280	516,727	73 Asst Supt Instruction	470,477	(46,250)	(9)
850,236	838,165	985,470	969,137	74 Director Fiscal Services	938,802	(30,335)	(3)
373,052	1,784,744	503,595	408,940	75 Planning and Operations	243,338	(165,602)	(40)
669,903	809,949	808,269	765,822	76 Purchasing/Warehouse	770,352	4,530	1
979,740	953,247	981,236	1,153,325	77 Director Human Resources	1,257,182	103,857	9
2,094,472	1,934,668	2,257,613	2,445,654	78 Director Information Services	2,106,774	(338,880)	(14)
1,048,952	1,185,646	1,006,888	898,370	79 E-Rate Program	836,756	(61,614)	(7)
4,315,754	3,689,418	4,312,172	4,661,328	81 Special Services	4,171,932	(489,396)	(10)
32,091,516	34,552,244	152,980,923	19,691,070	83 DW - Services	19,587,393	(103,677)	(1)
1,489,767	1,654,976	1,236,081	1,254,297	84 Elementary Ed/Curriculum	1,733,505	479,208	38
2,013,728	1,501,533	1,442,429	1,520,029	85 Secondary Ed/Pupil Activity	1,507,528	(12,501)	(1)
1,230,385	1,106,696	1,241,675	1,301,443	86 K-12/Assessment	1,183,191	(118,252)	(9)
241,884	246,744	211,954	232,188	87 DW - Health Services	290,516	58,328	25
-	-	-	-	96 Unallocated	1,463,680	1,463,680	-
<u>\$145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,164,804</u>	Fund Total	<u>\$ 140,019,330</u>	<u>\$ (2,145,474)</u>	<u>(2)</u>

Fund - 100 General Fund

	4100 Regular <u>Instruction</u>	4200 Special Ed <u>Instruction</u>	4220 Special Serv <u>Students</u>	4300 Support Serv <u>Pupils</u>	4350 Support Serv <u>Instruction</u>	4400 School <u>Administration</u>	4450 School <u>Admin Support</u>
<u>LOCATION</u>							
65 Aurora Borealis Charter	2,003,952	90,680	14,222	51,274	-	1,693	228,084
31 Chapman Elem	757,717	118,370	39,764	48,251	23,751	111,781	85,021
80 Connections	3,417,822	117,490	-	-	-	-	-
32 Cooper Landing Elem/High	168,643	-	-	4,171	-	29,687	73,519
68 Fireweed Academy	1,010,088	41,895	35,641	32,713	35,629	-	84,298
62 Greatland Adventure Academy	-	-	-	-	-	-	-
66 Homer Flex	278,129	77,573	2,105	6,670	-	119,943	34,920
06 Homer High	1,971,261	898,134	33,238	302,873	81,170	260,599	213,853
13 Homer Middle	1,140,083	590,563	-	137,833	28,113	145,639	88,967
35 Hope Elem/High	168,781	17,700	8,588	4,346	-	31,347	75,552
56 Kachemak Selo Elem/High	511,098	-	-	36,488	-	66,612	71,541
63 Kaleidoscope Charter	2,638,140	108,714	91,169	71,895	51,237	137,182	146,144
48 K-Beach Elem	2,334,562	602,575	223,311	81,141	78,054	141,014	125,305
67 Kenai Alternative	576,643	117,570	10,180	17,013	-	139,155	82,441
07 Kenai Central High	2,577,254	682,417	77,315	341,212	82,935	309,161	253,165
11 Kenai Middle	2,064,017	458,071	99,435	188,965	79,085	246,768	148,508
15 Marathon School	129,876	-	-	-	-	-	3,800
47 McNeil Canyon	755,689	166,136	-	36,142	26,000	74,172	89,756
37 Moose Pass Elem	160,900	1,995	4,589	4,171	-	28,063	91,206
51 Mountain View Elem	2,164,906	1,204,594	210,337	76,045	114,550	228,011	151,608
34 Nanwalek Elem/High	432,347	292,235	-	39,385	-	109,575	212,393
10 Nikiski Middle/Senior	2,053,956	798,117	131,642	257,100	33,099	262,544	209,365
52 Nikiski North Star Elem	1,927,626	652,488	181,757	84,623	29,114	138,625	161,460
38 Nikolaevsk Elem/High	409,202	150,878	24,314	41,478	750	70,773	69,666
02 Ninilchik Elem/High	1,011,666	284,896	86,214	41,713	1,000	147,395	85,633
33 Paul Banks	1,088,080	630,118	126,813	85,041	25,300	139,477	77,968
40 Port Graham Elem/High	176,447	69,327	-	23,350	-	31,468	205,511
49 Razzdolna Elem/High	618,839	108,417	-	34,904	300	65,987	69,816
46 Redoubt Elem	1,675,889	545,966	245,962	77,928	84,132	140,868	122,847
16 River City Academy	436,630	172,570	5,716	13,056	-	131,586	65,680
42 Seward Elem	1,496,631	503,713	76,142	65,139	67,473	153,236	141,602
08 Seward High	965,799	423,616	11,373	148,824	32,099	159,487	143,536
14 Seward Middle	733,390	246,069	11,008	51,177	1,000	108,352	111,670
12 Skyview Middle	2,427,452	1,233,843	145,091	266,484	32,613	276,341	165,393
43 Soldotna Elem	1,658,688	1,056,838	358,895	58,047	26,390	143,277	116,494
09 Soldotna High	2,781,961	1,447,090	138,252	408,440	125,469	323,185	240,825
64 Soldotna Montessori	1,692,975	230,629	61,291	32,496	58,955	110	164,365
17 Soldotna Prep	1,013,166	304,213	40,018	218,968	25,246	143,864	140,784
44 Sterling Elem	1,166,731	606,672	122,360	87,591	25,026	137,943	76,446
03 Susan B English Elem/High	291,478	112,148	-	28,188	500	85,278	66,681
01 Tebughna School	162,003	44,726	-	7,529	-	123,820	108,720
45 Tustumena Elem	1,149,949	382,813	69,786	58,867	26,800	117,354	85,615
53 Voznesenka Elem/High	984,552	177,313	-	39,305	-	68,727	78,866
50 West Homer Elem	1,289,754	1,086,736	158,097	64,900	81,892	144,690	86,531
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	139,987	-	-	-	25,849	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	798,149	-	-	-	-	-	-
79 E-Rate & Technology	836,756	-	-	-	-	-	-
81 Special Services	14,100	1,906,475	2,181,925	-	69,432	-	-
83 Districtwide Services	7,055,063	1,254,599	396,490	282,600	178,882	595,396	169,518
84 Elementary Ed/Curriculum	961,744	-	-	-	771,761	-	-
85 Secondary Ed/Pupil Activity	1,109,459	-	-	59,059	254,160	-	-
86 K-12/Assessment	637,216	-	-	28,900	517,075	-	-
87 Nursing Services	-	-	-	290,516	-	-	-
92 Grants Instruction	-	-	-	-	-	-	-
96 Unallocated	1,388,680	-	-	-	-	-	-
	<u>65,415,926</u>	<u>20,016,982</u>	<u>5,423,040</u>	<u>4,336,811</u>	<u>3,094,841</u>	<u>5,890,185</u>	<u>5,225,073</u>

Fund - 100 General Fund

<u>LOCATION</u>	<u>4510 District Administration</u>	<u>4550 District Admin - Support</u>	<u>4600 Operation of Plant</u>	<u>4700 Pupil Activities</u>	<u>4900 Transfers to Other Funds</u>	<u>Total</u>
65 Aurora Borealis Charter	-	82,767	127,868	41,562	-	2,642,102
31 Chapman Elem	-	-	159,839	17,862	-	1,362,356
80 Connections	-	-	14,892	2,688	-	3,552,892
32 Cooper Landing Elem/High	-	-	51,571	1,893	-	329,484
68 Fireweed Academy	-	45,022	151,918	-	-	1,437,204
62 Greatland Adventure Academy	-	-	-	-	-	-
66 Homer Flex	-	-	43,991	1,663	-	564,994
06 Homer High	-	-	909,017	248,318	-	4,918,463
13 Homer Middle	-	-	275,838	37,133	-	2,444,169
35 Hope Elem/High	-	-	73,121	2,049	-	381,484
56 Kachemak Selo Elem/High	-	-	111,018	2,383	-	799,140
63 Kaleidoscope Charter	-	111,996	218,663	-	-	3,575,140
48 K-Beach Elem	-	-	359,332	6,498	-	3,951,792
67 Kenai Alternative	-	-	122,868	2,308	-	1,068,178
07 Kenai Central High	-	-	997,676	242,013	-	5,563,148
11 Kenai Middle	-	-	448,379	48,757	-	3,781,985
15 Marathon School	-	-	-	-	-	133,676
47 McNeil Canyon	-	-	168,706	3,242	-	1,319,843
37 Moose Pass Elem	-	-	73,040	1,039	-	365,003
51 Mountain View Elem	-	-	372,920	6,995	-	4,529,966
34 Nanwalek Elem/High	-	-	155,928	7,663	-	1,249,526
10 Nikiski Middle/Senior	-	-	675,418	197,972	-	4,619,213
52 Nikiski North Star Elem	-	-	357,121	6,326	-	3,539,140
38 Nikolaevsk Elem/High	-	-	135,625	38,422	-	941,108
02 Ninilchik Elem/High	-	-	315,295	44,894	-	2,018,706
33 Paul Banks	-	-	248,743	2,585	-	2,424,125
40 Port Graham Elem/High	-	-	128,088	2,401	-	636,592
49 Razzdolna Elem/High	-	-	128,496	2,920	-	1,029,679
46 Redoubt Elem	-	-	310,436	5,744	-	3,209,772
16 River City Academy	-	-	1,100	1,001	-	827,339
42 Seward Elem	-	-	358,358	5,615	-	2,867,909
08 Seward High	-	-	551,615	154,633	-	2,590,982
14 Seward Middle	-	-	280,011	26,243	-	1,568,920
12 Skyview Middle	-	-	614,822	58,372	-	5,220,411
43 Soldotna Elem	-	-	270,928	5,974	-	3,695,531
09 Soldotna High	-	-	798,958	282,668	-	6,546,848
64 Soldotna Montessori	-	75,432	91,684	-	-	2,407,937
17 Soldotna Prep	-	-	385,749	3,140	-	2,275,148
44 Sterling Elem	-	-	207,220	4,769	-	2,434,758
03 Susan B English Elem/High	-	-	412,373	26,696	-	1,023,342
01 Tebughna School	-	-	167,302	6,504	-	620,604
45 Tustumena Elem	-	-	232,145	4,399	-	2,127,728
53 Voznesenka Elem/High	-	-	143,991	32,463	-	1,525,217
50 West Homer Elem	-	-	332,438	5,630	-	3,250,668
70 Board of Education	354,964	-	-	-	-	354,964
71 Office of Superintendent	466,984	-	-	-	-	466,984
72 Asst Supt Instructional Services	-	1,005,423	258,311	-	-	1,263,734
73 Asst Supt Instruction	288,608	-	-	16,033	-	470,477
74 Fiscal Services	-	938,802	-	-	-	938,802
75 Planning & Operations	-	223,188	20,150	-	-	243,338
76 Purchasing & Warehouse	-	687,552	82,800	-	-	770,352
77 Human Resources	-	998,505	258,677	-	-	1,257,182
78 Information Services	-	1,308,625	-	-	-	2,106,774
79 E-Rate & Technology	-	-	-	-	-	836,756
81 Special Services	-	-	-	-	-	4,171,932
83 Districtwide Services	46,975	121,246	7,256,506	375,046	1,855,072	19,587,393
84 Elementary Ed/Curriculum	-	-	-	-	-	1,733,505
85 Secondary Ed/Pupil Activity	-	-	-	84,850	-	1,507,528
86 K-12/Assessment	-	-	-	-	-	1,183,191
87 Nursing Services	-	-	-	-	-	290,516
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	-	-	75,000	-	-	1,463,680
	<u>1,157,531</u>	<u>5,598,558</u>	<u>19,935,945</u>	<u>2,069,366</u>	<u>1,855,072</u>	<u>140,019,330</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016-2017 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
 FUNCTION - 4100 Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
Location													
65 Aurora Borealis Charter	\$ 840,494	\$ 52,016	\$ 399,681	\$ 12,500	\$ 6,250	\$ -	\$ -	\$ -	\$ 5,000	\$ 20,036	\$ 653,475	\$ 14,500	\$ 2,003,952
31 Chapman Elem.	512,230	3,351	230,777	-	-	-	-	-	1,618	9,741	-	-	757,717
80 Connections	680,067	350,070	545,430	50,000	9,400	-	4,500	-	238,203	1,362,638	1,714	175,800	3,417,822
32 Cooper Landing Elem.	82,627	25,738	57,594	-	-	-	-	-	760	1,924	-	-	168,643
68 Fireweed Academy	444,112	28,261	232,923	-	-	-	-	-	750	9,951	294,091	-	1,010,088
66 Homer Flex	163,112	29,987	79,384	-	-	-	-	-	642	5,004	-	-	278,129
06 Homer High	1,208,409	120,561	595,710	-	-	-	-	-	6,918	39,346	317	-	1,971,261
13 Homer Middle	757,667	22,816	341,283	-	-	-	-	-	3,113	15,204	-	-	1,140,083
35 Hope Elem./High	81,816	24,934	59,232	-	-	-	-	-	524	2,212	63	-	168,781
56 Kachemak Selo Elem./High	203,217	98,451	182,864	-	19,800	-	-	-	1,157	5,609	-	-	511,098
63 Kaleidoscope Charter	1,023,931	97,475	557,165	12,550	-	-	-	-	3,000	11,545	932,474	-	2,638,140
48 K-Beach Elem.	1,607,505	9,840	678,246	-	-	-	-	-	5,909	33,002	60	-	2,334,562
67 Kenai Alternative	374,181	1,960	150,336	40,000	-	-	-	-	1,039	9,127	-	-	576,643
07 Kenai Central High	1,677,665	62,951	775,526	-	-	-	-	-	9,941	50,045	1,126	-	2,577,254
11 Kenai Middle	1,414,965	20,558	592,470	-	-	-	-	-	5,216	30,403	405	-	2,064,017
15 Marathon	94,060	260	33,837	-	-	-	-	-	137	1,582	-	-	129,876
47 McNeil Canyon Elem.	526,135	2,894	216,462	-	-	-	-	-	1,564	8,634	-	-	755,689
37 Moose Pass Elem.	76,119	24,821	58,404	-	-	-	-	-	387	1,169	-	-	160,900
51 Mountain View Elem.	1,453,177	11,377	666,363	-	-	-	-	-	6,128	27,771	90	-	2,164,906
34 Nanwalek Elem./High	278,198	2,190	135,574	-	2,000	-	-	-	5,692	8,593	100	-	432,347
10 Nikiski Mid./Sr.	1,390,834	19,653	602,830	-	-	-	-	-	6,770	33,779	90	-	2,053,956
52 Nikiski North Star Elem.	1,297,142	9,308	582,890	-	-	-	-	-	5,075	32,816	395	-	1,927,626
38 Nikolaevsk Elem./High	237,724	32,758	131,925	-	-	-	-	-	1,307	5,488	-	-	409,202
02 Niniichik Elem./High	635,560	56,531	303,591	-	-	-	-	-	2,767	13,217	-	-	1,011,666
33 Paul Banks Elem.	738,899	5,493	324,740	-	-	-	-	-	2,449	15,499	1,000	-	1,088,080
40 Port Graham Elem./High	111,503	945	56,715	-	2,000	-	-	-	2,383	2,801	100	-	176,447
49 Razzdolna Elem./High	332,868	61,465	212,982	-	-	-	-	-	1,663	9,861	-	-	618,839
46 Redoubt Elem.	1,137,121	7,519	498,847	-	-	-	-	-	4,696	27,706	-	-	1,675,889
16 River City Academy	299,247	1,868	124,317	-	-	-	-	-	1,594	9,494	110	-	436,630
42 Seward Elem.	1,002,637	7,121	458,258	-	-	-	-	-	4,159	24,356	100	-	1,496,631
08 Seward High	571,555	74,327	299,046	-	-	-	-	-	3,226	17,645	-	-	965,799
14 Seward Middle	497,795	2,489	219,326	-	-	-	-	-	2,128	11,552	100	-	733,390
12 Skyview Middle	1,560,432	96,677	726,396	-	-	-	-	-	6,864	37,083	-	-	2,427,452
43 Soldotna Elem.	1,135,037	8,402	486,592	-	-	-	-	-	4,159	24,058	440	-	1,658,688
09 Soldotna High	1,856,493	44,783	809,646	-	-	-	-	-	10,732	60,132	175	-	2,781,961
64 Soldotna Montessori Charter	659,658	142,674	426,085	10,000	-	-	-	-	400	2,124	452,034	-	1,692,975
17 Soldotna Prep	681,175	3,710	303,286	-	-	-	-	-	3,873	21,122	-	-	1,013,166
44 Sterling Elem.	768,406	6,059	368,700	-	1,800	-	-	-	3,242	18,524	-	-	1,166,731
03 Susan B English	137,113	53,643	92,978	-	-	-	-	-	3,592	3,527	625	-	291,478
01 Tebughna School	106,972	730	45,877	-	1,500	-	-	-	2,547	4,377	-	-	162,003
45 Tustumena Elem.	793,025	4,917	333,499	-	1,800	-	-	-	2,612	14,096	-	-	1,149,949
53 Voznesenka Elem./High	537,704	113,037	320,043	-	-	-	-	-	2,028	11,740	-	-	984,552
50 West Homer Elem.	871,721	7,256	389,607	-	-	-	-	-	3,365	17,755	50	-	1,289,754
73 Asst Supt Instruction	6,700	1,080	992	3,000	4,500	-	-	-	-	-	123,715	-	139,987
78 Information Services	-	301,755	171,044	-	32,000	-	226,800	-	51,550	15,000	-	-	798,149
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	836,756	836,756
81 Special Services	-	-	-	-	12,300	-	-	-	-	1,500	300	-	14,100
83 Districtwide Services	504,467	203,858	6,276,625	-	20,000	-	-	-	-	10,113	30,000	10,000	7,055,063
84 Elementary Ed/Curriculum	102,925	10,420	34,208	15,000	18,300	-	50	-	-	780,841	-	-	961,744
85 Secondary Ed/Pupil Activity	542,314	14,848	238,428	52,500	19,000	-	-	-	4,350	197,019	-	41,000	1,109,459
86 K-12/Assessment	12,400	323,811	283,105	400	10,700	-	2,100	-	100	4,500	100	-	637,216
96 Unallocated	978,570	10,000	400,110	-	-	-	-	-	-	-	-	-	1,388,680
	<u>\$33,007,684</u>	<u>\$2,617,648</u>	<u>\$22,111,949</u>	<u>\$ 195,950</u>	<u>\$ 161,350</u>	<u>\$ -</u>	<u>\$ 233,450</u>	<u>\$ -</u>	<u>\$ 435,329</u>	<u>\$3,081,261</u>	<u>\$2,493,249</u>	<u>\$1,078,056</u>	<u>\$65,415,926</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4200 Special Education - Instruction

		3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Student</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>		
65	Auora Borealis	\$ 46,205	\$ -	\$ 44,475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,680
31	Chapman Elem.	85,400	-	32,595	-	-	-	-	-	375	-	-	118,370
80	Connections	83,995	840	32,430	-	-	-	-	-	225	-	-	117,490
68	Fireweed Academy	27,640	-	14,142	-	-	-	-	-	113	-	-	41,895
66	Homer Flex	31,765	16,980	28,715	-	-	-	-	-	113	-	-	77,573
06	Homer High	366,661	176,593	353,330	-	-	-	-	-	1,550	-	-	898,134
13	Homer Middle	202,839	159,093	226,756	-	-	-	-	-	1,875	-	-	590,563
35	Hope	11,880	-	5,775	-	-	-	-	-	45	-	-	17,700
56	Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
63	Kaleidoscope	76,733	-	31,356	-	-	-	-	-	625	-	-	108,714
48	K-Beach Elem.	182,718	172,795	245,637	-	-	-	-	-	1,425	-	-	602,575
67	Kenai Alternative	41,131	32,676	43,650	-	-	-	-	-	113	-	-	117,570
07	Kenai Central High	435,946	27,966	216,096	-	-	-	-	-	2,409	-	-	682,417
11	Kenai Middle	189,393	95,885	170,318	-	-	-	-	-	2,475	-	-	458,071
47	McNeil Canyon Elem.	88,596	24,258	53,057	-	-	-	-	-	225	-	-	166,136
37	Moose Pass Elem.	1,385	-	605	-	-	-	-	-	5	-	-	1,995
51	Mountain View Elem.	410,315	318,272	471,857	-	-	-	-	-	4,150	-	-	1,204,594
34	Nanwalek Elem./High	58,604	114,907	118,499	-	-	-	-	-	225	-	-	292,235
10	Nikiski Mid./Sr.	326,673	162,067	304,952	-	-	-	-	-	4,425	-	-	798,117
52	Nikiski North Star Elem.	265,257	135,393	250,325	-	-	-	-	-	1,513	-	-	652,488
38	Nikolaevsk Elem./High	66,832	26,895	56,826	-	-	-	-	-	325	-	-	150,878
02	Ninilchik Elem./High	120,462	58,074	105,910	-	-	-	-	-	450	-	-	284,896
33	Paul Banks Elem.	230,058	165,973	232,712	-	-	-	-	-	1,375	-	-	630,118
40	Port Graham Elem./High	27,265	16,338	25,636	-	-	-	-	-	88	-	-	69,327
49	Razdolna Elem./High	76,824	-	31,368	-	-	-	-	-	225	-	-	108,417
46	Redoubt Elem.	157,431	173,821	214,264	-	-	-	-	-	450	-	-	545,966
16	River City Academy	76,835	33,340	62,138	-	-	-	-	-	257	-	-	172,570
42	Seward Elem.	201,782	111,083	188,934	-	-	-	-	-	1,914	-	-	503,713
08	Seward High	166,487	85,658	170,928	-	-	-	-	-	543	-	-	423,616
14	Seward Middle	94,467	55,098	96,166	-	-	-	-	-	338	-	-	246,069
12	Skyview Middle	402,963	333,066	494,344	-	-	-	-	-	3,470	-	-	1,233,843
43	Soldotna Elem.	371,561	274,044	408,258	-	-	-	-	-	2,975	-	-	1,056,838
09	Soldotna High	482,056	398,233	564,203	-	-	-	-	-	2,598	-	-	1,447,090
64	Soldotna Montessori Charter	61,882	72,879	95,643	-	-	-	-	-	225	-	-	230,629
17	Soldotna Prep	122,115	66,635	113,763	-	-	-	-	-	1,700	-	-	304,213
44	Sterling Elem.	183,747	178,684	243,610	-	-	-	-	-	631	-	-	606,672
03	Susan B English	41,989	25,850	43,972	-	-	-	-	-	337	-	-	112,148
01	Tebughna School	30,116	-	14,497	-	-	-	-	-	113	-	-	44,726
45	Tustumena Elem.	122,110	108,133	151,670	-	-	-	-	-	900	-	-	382,813
53	Voznesenka Elem./High	73,913	33,960	69,102	-	-	-	-	-	338	-	-	177,313
50	West Homer Elem.	344,723	316,214	423,824	-	-	-	-	-	1,975	-	-	1,086,736
81	Special Services	796,058	375,206	571,844	45,000	48,670	-	-	3,400	44,797	11,500	10,000	1,906,475
83	Districtwide Services	-	-	1,254,599	-	-	-	-	-	-	-	-	1,254,599
		<u>\$ 7,184,812</u>	<u>\$ 4,346,909</u>	<u>\$ 8,278,781</u>	<u>\$ 45,000</u>	<u>\$ 48,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,400</u>	<u>\$ 87,910</u>	<u>\$ 11,500</u>	<u>\$ 10,000</u>	<u>\$ 20,016,982</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4220 Special Education Support Services - Student

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>		
65 Aurora Borealis Charter	\$ 9,918	\$ -	\$ 4,272	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ 14,222
31 Chapman Elem.	26,676	-	12,987	-	-	-	-	101	-	-	39,764
68 Fireweed Academy	25,412	-	10,157	-	-	-	-	72	-	-	35,641
66 Homer Flex	1,482	-	618	-	-	-	-	5	-	-	2,105
13 Homer Middle	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	22,230	-	10,922	-	-	-	-	86	-	-	33,238
35 Hope	6,252	-	2,320	-	-	-	-	16	-	-	8,588
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	-	-	-
63 Kaleidoscope Charter	53,240	-	19,844	17,750	-	-	-	335	-	-	91,169
48 K-Beach Elem.	113,969	34,649	74,364	-	-	-	-	329	-	-	223,311
67 Kenai Alternative	1,968	4,201	3,984	-	-	-	-	27	-	-	10,180
07 Kenai Central High	54,482	-	22,668	-	-	-	-	165	-	-	77,315
11 Kenai Middle	70,228	-	28,997	-	-	-	-	210	-	-	99,435
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	-	-	-
37 Moose Pass Elem.	3,112	-	1,466	-	-	-	-	11	-	-	4,589
51 Mountain View Elem.	105,680	28,630	75,651	-	-	-	-	376	-	-	210,337
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	41,721	42,402	47,399	-	-	-	-	120	-	-	131,642
52 Nikiski North Star Elem.	108,585	13,673	59,161	-	-	-	-	338	-	-	181,757
38 Nikolaevsk	16,765	-	7,492	-	-	-	-	57	-	-	24,314
02 Ninilchik	61,004	-	25,030	-	-	-	-	180	-	-	86,214
33 Paul Banks Elem.	87,511	-	39,009	-	-	-	-	293	-	-	126,813
49 Razdolna	-	-	-	-	-	-	-	-	-	-	-
46 Redoubt Elem.	122,450	42,402	80,750	-	-	-	-	360	-	-	245,962
16 River City	4,100	-	1,605	-	-	-	-	11	-	-	5,716
14 Seward Middle	7,468	-	3,513	-	-	-	-	27	-	-	11,008
42 Seward Elem.	51,653	-	24,302	-	-	-	-	187	-	-	76,142
08 Seward High	8,328	-	3,025	-	-	-	-	20	-	-	11,373
12 Skyview Middle	99,355	-	45,391	-	-	-	-	345	-	-	145,091
43 Soldotna Elem.	158,467	75,742	124,211	-	-	-	-	475	-	-	358,895
09 Soldotna High	42,406	42,613	52,857	-	-	-	-	376	-	-	138,252
64 Soldotna Montessori Charter	29,455	-	11,752	20,000	-	-	-	84	-	-	61,291
17 Soldotna Prep	28,701	-	11,238	-	-	-	-	79	-	-	40,018
44 Sterling Elem.	87,218	-	34,894	-	-	-	-	248	-	-	122,360
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	48,976	-	20,659	-	-	-	-	151	-	-	69,786
53 Voznesenka	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	113,437	-	44,349	-	-	-	-	311	-	-	158,097
81 Special Services	864,811	144,225	429,722	608,400	84,200	5,000	3,210	37,922	1,000	3,435	2,181,925
83 Districtwide Services	-	-	396,490	-	-	-	-	-	-	-	396,490
	<u>\$ 2,477,060</u>	<u>\$ 428,537</u>	<u>\$ 1,731,099</u>	<u>\$ 646,150</u>	<u>\$ 84,200</u>	<u>\$ 5,000</u>	<u>\$ 3,210</u>	<u>\$ 43,349</u>	<u>\$ 1,000</u>	<u>\$ 3,435</u>	<u>\$ 5,423,040</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4300 Support Services - Student

<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4300 Utility Services</u>	<u>4400 Purchased Services</u>	<u>4500 Supplies & Materials</u>	<u>4900 Other Expenses</u>	<u>5100 Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ -	\$ 30,583	\$ 19,891	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	51,274
31 Chapman Elem.	-	28,660	19,041	-	-	-	-	550	-	-	48,251
32 Cooper Landing Elem.	-	2,571	1,575	-	-	-	-	25	-	-	4,171
68 Fireweed Academy	-	20,439	12,074	-	-	-	-	200	-	-	32,713
66 Homer Flex	-	3,972	2,598	-	-	-	-	100	-	-	6,670
06 Homer High	127,517	72,739	98,401	-	-	-	-	4,138	78	-	302,873
13 Homer Middle	45,947	45,616	45,507	-	-	-	-	763	-	-	137,833
35 Hope Elem./High	-	2,571	1,575	-	-	-	-	200	-	-	4,346
56 Kachemak Selo Elem./High	12,982	10,874	12,396	-	-	-	-	236	-	-	36,488
63 Kaleidoscope	-	41,220	30,275	-	-	-	-	400	-	-	71,895
48 K-Beach Elem.	-	48,051	32,090	-	-	-	-	1,000	-	-	81,141
67 Kenai Alternative	-	10,307	6,706	-	-	-	-	-	-	-	17,013
07 Kenai Central High	126,662	86,958	124,242	-	-	-	-	3,350	-	-	341,212
11 Kenai Middle	57,337	56,805	73,398	-	-	-	-	1,425	-	-	188,965
47 McNeil Canyon Elem.	-	22,164	13,678	-	-	-	-	300	-	-	36,142
37 Moose Pass Elem.	-	2,571	1,575	-	-	-	-	25	-	-	4,171
51 Mountain View Elem.	-	44,053	30,892	-	-	-	-	1,100	-	-	76,045
34 Nanwalek Elem./High	18,228	6,967	13,822	-	-	-	-	368	-	-	39,385
10 Nikiski Mid./Sr.	91,994	70,976	92,792	-	-	-	-	1,338	-	-	257,100
52 Nikiski North Star Elem.	-	50,923	32,950	-	-	-	-	750	-	-	84,623
38 Nikolaevsk Elem./High	18,228	8,190	14,792	-	-	-	-	268	-	-	41,478
02 Ninilchik Elem./High	-	25,332	15,631	-	-	-	-	750	-	-	41,713
33 Paul Banks Elem.	-	51,514	33,127	-	-	-	-	400	-	-	85,041
40 Port Graham Elem./High	12,152	3,104	7,749	-	-	-	-	345	-	-	23,350
49 Razdolna Elem./High	12,982	9,883	11,901	-	-	-	-	138	-	-	34,904
46 Redoubt Elem.	-	45,965	31,463	-	-	-	-	500	-	-	77,928
16 River City Academy	-	7,854	5,002	-	-	-	-	200	-	-	13,056
42 Seward Elem.	-	36,045	28,494	-	-	-	-	600	-	-	65,139
08 Seward High	91,895	12,878	41,806	-	-	-	-	1,725	520	-	148,824
14 Seward Middle	-	30,911	19,916	-	-	-	-	350	-	-	51,177
12 Skyview Middle	91,895	78,549	94,965	-	-	-	-	1,075	-	-	266,484
43 Soldotna Elem.	-	35,464	21,883	-	-	-	-	700	-	-	58,047
09 Soldotna High	161,808	104,150	139,501	-	-	-	86	2,895	-	-	408,440
64 Soldotna Montessori Charter	-	20,075	12,421	-	-	-	-	-	-	-	32,496
17 Soldotna Prep	72,128	70,889	75,271	-	-	-	-	680	-	-	218,968
44 Sterling Elem.	-	53,399	33,692	-	-	-	-	500	-	-	87,591
03 Susan B English	12,152	6,208	9,683	-	-	-	-	145	-	-	28,188
01 Tebughna School	-	4,402	2,927	-	-	-	-	200	-	-	7,529
45 Tustumena Elem.	-	34,004	24,463	-	-	-	-	400	-	-	58,867
53 Voznesenka Elem./High	12,974	12,852	13,191	-	-	-	-	288	-	-	39,305
50 West Homer Elem.	-	39,188	25,212	-	-	-	-	500	-	-	64,900
83 Districtwide Services	-	-	282,600	-	-	-	-	-	-	-	282,600
85 Secondary Ed/Pupil Activity	-	27,671	26,219	-	2,500	-	2,000	669	-	-	59,059
86 K-12/Assessment	-	-	-	-	27,000	-	-	1,000	-	900	28,900
87 Nursing Services	-	121,347	105,369	-	36,000	750	2,300	19,750	5,000	-	290,516
	<u>\$ 966,881</u>	<u>\$1,498,894</u>	<u>\$1,742,756</u>	<u>\$ -</u>	<u>\$ 65,500</u>	<u>\$ 750</u>	<u>\$ 4,386</u>	<u>\$ 51,146</u>	<u>\$ 5,598</u>	<u>\$ 900</u>	<u>\$ 4,336,811</u>

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

Summary Of Object Codes By Fund/Function/Location

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

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
31	Chapman Elem.	\$ -	\$ 11,750	\$ 11,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 23,751
68	Fireweed Academy	-	16,756	18,873	-	-	-	-	-	-	-	-	35,629
66	Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06	Homer High	35,889	13,249	28,187	-	-	-	-	732	3,113	-	-	81,170
13	Homer Middle	-	13,249	12,864	-	-	-	-	-	2,000	-	-	28,113
63	Kaleidoscope Charter	-	25,324	25,513	-	-	-	-	-	400	-	-	51,237
48	K-Beach Elem.	34,240	13,249	27,952	-	-	-	-	-	2,613	-	-	78,054
07	Kenai Central High	34,240	12,197	27,635	-	-	-	-	-	8,863	-	-	82,935
11	Kenai Middle	34,240	12,197	27,635	-	-	-	-	-	5,013	-	-	79,085
47	McNeil Canyon Elem.	-	13,173	11,627	-	-	-	-	-	1,200	-	-	26,000
51	Mountain View Elem.	56,929	14,221	41,675	-	-	-	-	-	1,725	-	-	114,550
10	Nikiski Mid./Sr.	-	14,777	13,322	-	-	-	-	-	5,000	-	-	33,099
52	Nikiski North Star Elem.	-	15,366	13,498	-	-	-	-	-	250	-	-	29,114
38	Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	750	-	-	750
02	Ninilchik Elem./High	-	-	-	-	-	-	-	-	1,000	-	-	1,000
33	Paul Banks Elem.	-	13,173	11,627	-	-	-	-	-	500	-	-	25,300
49	Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46	Redoubt Elem.	36,715	15,366	28,938	-	-	-	-	-	3,113	-	-	84,132
42	Seward Elem.	27,930	12,197	26,733	-	-	-	-	-	613	-	-	67,473
08	Seward High	-	14,777	13,322	-	-	-	-	-	4,000	-	-	32,099
14	Seward Middle	-	-	-	-	-	-	-	-	1,000	-	-	1,000
12	Skyview Middle	-	13,249	12,864	-	-	-	-	-	6,500	-	-	32,613
43	Soldotna Elem.	-	11,924	12,466	-	-	-	-	-	2,000	-	-	26,390
09	Soldotna High	61,882	12,687	41,925	-	-	-	-	250	8,725	-	-	125,469
64	Soldotna Montessori Charter	-	28,121	30,834	-	-	-	-	-	-	-	-	58,955
17	Soldotna Prep	-	12,197	12,549	-	-	-	-	-	500	-	-	25,246
44	Sterling Elem.	-	12,192	11,334	-	-	-	-	-	1,500	-	-	25,026
03	Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45	Tustumena Elem.	-	13,173	11,627	-	-	-	-	-	2,000	-	-	26,800
53	Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50	West Homer Elem.	36,644	13,705	28,430	-	-	-	-	-	3,113	-	-	81,892
73	Asst Supt Instruction	20,000	-	1,849	-	4,000	-	-	-	-	-	-	25,849
81	Special Services	29,852	126	10,386	25,000	1,750	-	-	-	2,318	-	-	69,432
83	Districtwide Services	-	-	173,882	-	-	-	-	5,000	-	-	-	178,882
84	Elementary Ed/Curriculum	367,440	55,882	170,074	-	43,250	-	2,550	750	130,396	495	924	771,761
85	Secondary Ed/Pupil Activity	114,892	44,074	69,294	-	12,500	-	3,050	4,350	2,000	1,500	2,500	254,160
86	K-12/Assessment	135,550	102,564	109,411	5,000	27,000	-	5,500	31,950	98,500	500	1,100	517,075
		<u>\$ 1,026,443</u>	<u>\$ 550,915</u>	<u>\$ 1,037,527</u>	<u>\$ 30,000</u>	<u>\$ 88,500</u>	<u>\$ -</u>	<u>\$ 11,100</u>	<u>\$ 43,032</u>	<u>\$ 300,305</u>	<u>\$ 2,495</u>	<u>\$ 4,524</u>	<u>\$ 3,094,841</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4400 School Administration

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65	Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ 83	\$ 1,500	\$ -	\$ 110	\$ -	\$ -	\$ 1,693
31	Chapman Elem.	81,594	336	27,721	-	1,250	-	180	700	-	111,781
32	Cooper Landing Elem.	20,939	84	6,979	-	1,500	-	45	140	-	29,687
68	Fireweed Academy	-	-	-	-	-	-	-	-	-	-
66	Homer Flex	84,749	420	32,335	-	1,500	-	225	714	-	119,943
06	Homer High	190,729	630	56,860	-	9,500	-	838	2,042	-	260,599
13	Homer Middle	107,341	420	35,439	-	1,500	-	225	714	-	145,639
35	Hope Elem./High	20,327	84	6,891	-	3,300	-	45	700	-	31,347
56	Kachemak Selo Elem./High	48,012	210	16,888	-	689	-	113	700	-	66,612
63	Kaleidoscope Charter	101,987	-	34,970	-	-	-	225	-	-	137,182
48	K-Beach Elem.	102,688	420	34,702	-	1,500	-	225	1,479	-	141,014
67	Kenai Alternative	102,593	420	34,453	-	750	-	225	714	-	139,155
07	Kenai Central High	227,490	840	72,453	-	6,500	-	450	1,428	-	309,161
11	Kenai Middle	187,085	630	56,537	-	750	-	338	1,428	-	246,768
47	McNeil Canyon Elem.	54,062	210	17,587	-	1,500	-	113	700	-	74,172
37	Moose Pass Elem.	19,762	84	6,782	-	1,250	-	45	140	-	28,063
51	Mountain View Elem.	170,564	630	53,748	-	1,000	-	450	1,619	-	228,011
34	Nanwalek Elem./High	77,184	336	27,175	-	4,000	-	180	700	-	109,575
10	Nikiski Mid./Sr.	197,408	630	57,740	-	5,000	-	338	1,428	-	262,544
52	Nikiski North Star Elem.	102,061	420	34,469	-	750	-	225	700	-	138,625
38	Nikolaevsk Elem./High	49,280	210	16,956	-	3,500	-	113	714	-	70,773
02	Ninilchik Elem./High	107,584	420	35,202	-	3,250	-	225	714	-	147,395
33	Paul Banks Elem.	102,000	420	34,632	-	1,500	-	225	700	-	139,477
40	Port Graham Elem./High	20,196	84	6,793	-	4,000	-	45	350	-	31,468
49	Razdolna Elem./High	47,312	210	16,888	-	750	-	113	714	-	65,987
46	Redoubt Elem.	103,670	420	34,353	-	1,500	-	225	700	-	140,868
16	River City Academy	96,516	420	33,575	-	750	-	225	100	-	131,586
42	Seward Elem.	114,444	420	35,947	-	1,500	-	225	700	-	153,236
08	Seward High	116,693	420	36,435	-	5,000	-	225	714	-	159,487
14	Seward Middle	79,148	336	27,128	-	1,000	-	180	560	-	108,352
12	Skyview Middle	203,595	840	69,148	-	750	-	450	1,558	-	276,341
43	Soldotna Elem.	105,497	420	34,935	-	1,500	-	225	700	-	143,277
09	Soldotna High	239,818	840	73,930	-	6,500	-	450	1,647	-	323,185
64	Soldotna Montessori Charter	-	-	-	-	-	-	110	-	-	110
17	Soldotna Prep	107,025	420	35,194	-	1,000	-	225	-	-	143,864
44	Sterling Elem.	100,950	420	34,288	-	1,500	-	225	560	-	137,943
03	Susan B English	57,788	281	21,708	-	5,000	-	151	350	-	85,278
01	Tebughna School	84,940	420	32,535	-	5,000	-	225	700	-	123,820
45	Tustumena Elem.	86,722	336	27,916	-	1,500	-	180	700	-	117,354
53	Voznesenka Elem./High	48,803	210	16,887	-	2,000	-	113	714	-	68,727
50	West Homer Elem.	106,811	420	35,034	-	1,500	-	225	700	-	144,690
83	Districtwide Services	-	-	595,396	-	-	-	-	-	-	595,396
		<u>\$ 3,875,367</u>	<u>\$ 14,771</u>	<u>\$ 1,868,609</u>	<u>\$ 83</u>	<u>\$ 92,739</u>	<u>\$ -</u>	<u>\$ 8,975</u>	<u>\$ 29,641</u>	<u>\$ -</u>	<u>\$ 5,890,185</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4450 School Administration Support Services

	Location	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65	Aurora Borealis Charter	\$ 154,152	\$ 67,632	\$ -	\$ 3,000	\$ 1,300	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 228,084
31	Chapman Elem.	48,279	34,677	-	250	1,000	150	200	465	-	85,021
32	Cooper Landing Elem.	27,185	25,934	-	-	20,200	-	200	-	-	73,519
68	Fireweed Academy	47,575	34,623	-	-	850	1,000	250	-	-	84,298
66	Homer Flex	620	26,600	-	-	7,050	250	400	-	-	34,920
06	Homer High	110,104	83,522	-	-	18,700	500	650	377	-	213,853
13	Homer Middle	49,221	34,960	-	-	1,000	173	3,000	613	-	88,967
35	Hope Elem./High	33,049	27,690	-	50	14,450	250	-	63	-	75,552
56	Kachemak Selo Elem./High	35,724	28,492	-	1,800	5,250	-	200	75	-	71,541
63	Kaleidoscope Charter	77,657	62,487	-	-	1,500	2,500	2,000	-	-	146,144
48	K-Beach Elem.	62,508	49,047	-	-	10,250	100	3,400	-	-	125,305
67	Kenai Alternative	40,822	32,444	-	-	8,750	-	275	150	-	82,441
07	Kenai Central High	127,602	98,870	-	-	18,900	375	4,500	2,918	-	253,165
11	Kenai Middle	79,124	64,134	-	250	2,500	500	1,000	1,000	-	148,508
15	Marathon School	-	-	-	-	3,800	-	-	-	-	3,800
47	McNeil Canyon Elem.	48,279	34,677	-	-	6,050	150	500	100	-	89,756
37	Moose Pass Elem.	44,595	31,148	-	-	15,300	-	50	113	-	91,206
51	Mountain View Elem.	77,373	63,608	-	-	1,500	100	8,950	77	-	151,608
34	Nanwalek Elem./High	29,413	26,600	-	-	150,200	250	1,250	4,680	-	212,393
10	Nikiski Mid./Sr.	109,411	83,312	-	250	11,500	967	1,000	2,925	-	209,365
52	Nikiski North Star Elem.	84,298	65,682	-	-	10,300	100	600	480	-	161,460
38	Nikolaevsk Elem./High	34,372	28,086	-	-	5,500	325	600	783	-	69,666
02	Ninilchik Elem./High	48,279	34,677	-	-	1,700	-	500	477	-	85,633
33	Paul Banks Elem.	37,766	31,530	-	-	7,700	-	500	472	-	77,968
40	Port Graham Elem./High	27,287	25,964	-	-	150,200	-	500	1,560	-	205,511
49	Razdolna Elem./High	35,724	28,492	-	-	5,500	-	100	-	-	69,816
46	Redoubt Elem.	69,142	51,034	-	-	1,000	150	1,000	521	-	122,847
16	River City Academy	35,724	28,492	-	250	200	250	500	264	-	65,680
42	Seward Elem.	67,644	50,586	-	-	20,300	207	2,500	365	-	141,602
08	Seward High	47,949	44,686	-	-	48,500	250	750	1,401	-	143,536
14	Seward Middle	39,067	29,493	-	100	40,500	375	500	1,635	-	111,670
12	Skyview Middle	90,044	67,403	-	250	4,000	457	2,500	739	-	165,393
43	Soldotna Elem.	64,403	49,615	-	-	1,500	150	750	76	-	116,494
09	Soldotna High	132,044	100,200	-	-	4,500	481	3,000	600	-	240,825
64	Soldotna Montessori Charter	116,062	47,503	-	-	800	-	-	-	-	164,365
17	Soldotna Prep	74,471	60,313	-	-	1,500	-	4,500	-	-	140,784
44	Sterling Elem.	37,766	31,530	-	-	5,500	-	1,500	150	-	76,446
03	Susan B English	27,185	25,934	-	-	10,700	-	500	2,362	-	66,681
01	Tebughna School	30,765	27,005	-	-	45,550	-	500	4,900	-	108,720
45	Tustumena Elem.	48,279	34,677	-	-	1,500	100	750	309	-	85,615
53	Voznesenka Elem./High	40,822	32,444	-	-	5,300	-	300	-	-	78,866
50	West Homer Elem.	49,221	34,960	-	-	1,500	100	750	-	-	86,531
83	DistictWide Services	-	169,518	-	-	-	-	-	-	-	169,518
96	Unallocated	-	-	-	-	-	-	-	-	-	-
		<u>\$2,441,007</u>	<u>\$2,010,281</u>	<u>\$ -</u>	<u>\$ 6,200</u>	<u>\$ 673,800</u>	<u>\$ 11,210</u>	<u>\$ 51,925</u>	<u>\$ 30,650</u>	<u>\$ -</u>	<u>\$ 5,225,073</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4510 District Administration

	<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4300 Utility Services</u>	<u>4400 Purchased Services</u>	<u>4500 Supplies & Materials</u>	<u>4800 Tuition & Stipends</u>	<u>4900 Other Expenses</u>	<u>5100 Equipment</u>	<u>Total</u>
70	Board Of Education	\$ -	\$ 36,226	\$ 102,288	\$ 100,000	\$ 44,550	\$ 200	\$ 5,800	\$ 3,400	\$ 33,600	\$ 28,900	\$ -	\$ 354,964
71	Office Of Superintendent	151,145	118,505	106,684	23,150	26,850	11,750	6,600	16,800	-	5,500	-	466,984
73	Asst Supt Instruction	141,747	58,246	77,315	-	5,500	2,750	50	2,000	-	1,000	-	288,608
83	DistictWide Services	-	-	46,975	-	-	-	-	-	-	-	-	46,975
		<u>\$ 292,892</u>	<u>\$ 212,977</u>	<u>\$ 333,262</u>	<u>\$ 123,150</u>	<u>\$ 76,900</u>	<u>\$ 14,700</u>	<u>\$ 12,450</u>	<u>\$ 22,200</u>	<u>\$ 33,600</u>	<u>\$ 35,400</u>	<u>\$ -</u>	<u>\$ 1,157,531</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4550 District Administration Support Services

	<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4300 Utility Services</u>	<u>4400 Purchased Services</u>	<u>4450 Insurance Premiums</u>	<u>4500 Supplies & Materials</u>	<u>4900 Other Expenses</u>	<u>4950 Indirect Costs</u>	<u>5100 Equipment</u>	<u>Total</u>
65	Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,767	\$ -	\$ 82,767
68	Fireweed Academy	-	-	-	-	-	-	-	-	-	-	45,022	-	45,022
63	Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	111,996	-	111,996
64	Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	75,432	-	75,432
71	Office Of Superintendent	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Asst Supt Instructional Svcs	-	142,937	62,379	-	10,800	3,050	781,020	-	4,000	1,237	-	-	1,005,423
74	Fiscal Services	-	641,718	369,634	63,700	25,000	15,000	10,250	-	11,000	2,500	(200,000)	-	938,802
75	Planning & Operations	-	136,592	69,646	2,000	9,800	400	700	-	4,050	-	-	-	223,188
76	Purchasing & Warehouse	-	479,611	320,241	-	4,000	2,500	13,050	-	61,550	1,100	(200,000)	5,500	687,552
77	Human Resources	2,000	564,943	327,192	63,270	50,300	7,100	18,600	-	16,100	46,000	(100,000)	3,000	998,505
78	Information Services	-	664,132	378,438	54,800	8,500	7,000	243,705	-	120,450	600	(200,000)	31,000	1,308,625
79	E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Districtwide Services	-	-	111,246	-	-	-	10,000	-	-	-	-	-	121,246
		<u>\$ 2,000</u>	<u>\$2,629,933</u>	<u>\$1,638,776</u>	<u>\$ 183,770</u>	<u>\$ 108,400</u>	<u>\$ 35,050</u>	<u>\$1,077,325</u>	<u>\$ -</u>	<u>\$ 217,150</u>	<u>\$ 51,437</u>	<u>\$ (384,783)</u>	<u>\$ 39,500</u>	<u>\$ 5,598,558</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4600 Operations and Maintenance of Plant

		3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
	<u>Location</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Staff</u>	<u>Utility</u>		<u>Purchased</u>	<u>Insurance</u>	<u>Supplies</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Benefits</u>	<u>Travel</u>	<u>Services</u>	<u>Energy</u>	<u>Services</u>	<u>Premiums</u>	<u>& Materials</u>	<u>Expenses</u>		
65	Aurora Borealis Charter	\$ 37,030	\$ 31,338	\$ -	\$ 1,500	\$ 36,000	\$ 18,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 127,868
31	Chapman Elem.	42,764	33,025	-	11,100	70,000	250	-	2,700	-	-	159,839
80	Connections	7,184	7,208	-	-	-	-	-	500	-	-	14,892
32	Cooper Landing Elem.	14,033	14,313	-	1,875	20,000	250	-	1,100	-	-	51,571
68	Fireweed Academy	11,180	10,368	-	2,450	68,000	57,920	-	2,000	-	-	151,918
66	Homer Flex	19,312	15,891	-	1,563	6,000	125	-	1,100	-	-	43,991
06	Homer High	198,173	160,437	-	57,984	465,000	1,500	-	25,923	-	-	909,017
13	Homer Middle	77,776	63,730	-	12,900	113,000	500	-	7,932	-	-	275,838
35	Hope Elem./High	14,564	14,470	-	-	42,500	250	-	1,337	-	-	73,121
56	Kachemak Selo Elem./High	20,781	21,387	-	3,320	14,000	50,430	-	1,100	-	-	111,018
63	Kaleidoscope Charter	75,642	63,106	-	5,000	70,000	-	-	4,915	-	-	218,663
48	K-Beach Elem.	137,663	111,992	-	4,400	100,000	250	-	5,027	-	-	359,332
67	Kenai Alternative	35,250	29,360	-	2,688	54,000	350	-	1,220	-	-	122,868
07	Kenai Central High	271,711	212,787	-	22,330	456,183	2,000	-	32,665	-	-	997,676
11	Kenai Middle	131,590	110,174	-	8,906	187,000	250	-	10,459	-	-	448,379
47	McNeil Canyon Elem.	56,242	47,172	-	1,800	60,000	250	-	3,242	-	-	168,706
37	Moose Pass Elem.	18,300	15,590	-	5,800	32,000	250	-	1,100	-	-	73,040
51	Mountain View Elem.	135,955	111,480	-	10,000	110,000	250	-	5,235	-	-	372,920
34	Nanwalek Elem./High	27,985	28,600	500	6,000	75,250	15,750	-	1,843	-	-	155,928
10	Nikiski Mid./Sr.	174,365	133,089	-	11,214	337,500	1,500	-	17,750	-	-	675,418
52	Nikiski North Star Elem.	111,701	94,107	250	5,863	140,000	250	-	4,950	-	-	357,121
38	Nikolaevsk Elem./High	43,455	33,232	-	3,800	51,500	500	-	2,938	200	-	135,625
02	Ninilchik Elem./High	100,571	80,665	-	2,154	123,000	1,000	-	7,905	-	-	315,295
33	Paul Banks Elem.	84,777	65,825	-	9,048	85,000	500	-	3,593	-	-	248,743
40	Port Graham Elem./High	16,950	15,186	-	1,000	91,008	2,025	-	1,919	-	-	128,088
49	Razdolna Elem./High	26,584	23,125	-	2,800	22,000	52,887	-	1,100	-	-	128,496
46	Redoubt Elem.	115,329	95,195	-	7,450	87,500	250	-	4,712	-	-	310,436
16	River City Academy	-	-	-	-	-	-	-	1,100	-	-	1,100
42	Seward Elem.	93,999	88,806	500	9,800	159,585	500	-	5,168	-	-	358,358
08	Seward High	115,118	85,019	500	51,000	285,000	2,000	-	12,978	-	-	551,615
14	Seward Middle	65,300	49,883	400	5,700	153,940	250	-	4,538	-	-	280,011
12	Skyview Middle	190,761	148,111	-	8,955	250,000	250	-	16,745	-	-	614,822
43	Soldotna Elem.	97,553	79,762	-	5,399	82,500	350	-	5,364	-	-	270,928
09	Soldotna High	223,543	178,144	-	20,383	347,500	1,775	-	27,613	-	-	798,958
64	Soldotna Montessori Charter	38,686	31,790	-	1,500	17,208	-	-	2,500	-	-	91,684
17	Soldotna Prep	118,688	95,645	-	8,964	150,000	1,500	-	10,952	-	-	385,749
44	Sterling Elem.	65,943	60,186	-	4,700	72,500	350	-	3,541	-	-	207,220
03	Susan B English	81,388	64,811	-	16,015	239,780	1,537	-	8,842	-	-	412,373
01	Tebughna School	30,368	29,312	-	21,300	82,000	750	-	3,572	-	-	167,302
45	Tustumena Elem.	69,210	61,164	-	1,900	95,000	250	-	4,621	-	-	232,145
53	Voznesenka Elem./High	27,450	23,384	-	5,307	17,000	69,750	-	1,100	-	-	143,991
50	West Homer Elem.	111,701	94,107	-	11,182	110,000	250	-	5,198	-	-	332,438
72	Asst Supt Instructional Svcs	-	-	-	-	9,411	240,000	-	8,900	-	-	258,311
75	Planning & Operations	-	-	5,150	-	-	-	-	15,000	-	-	20,150
76	Purchasing & Warehouse	-	-	-	5,300	75,000	-	-	2,500	-	-	82,800
77	Human Resources	218,649	39,028	1,000	-	-	-	-	-	-	-	258,677
83	Districtwide Services	-	189,829	-	-	89,900	6,401,657	575,120	-	-	-	7,256,506
96	Unallocated	-	-	-	-	75,000	-	-	-	-	-	75,000
		<u>\$3,555,224</u>	<u>\$2,961,833</u>	<u>\$ 8,300</u>	<u>\$ 380,350</u>	<u>\$5,227,765</u>	<u>\$ 6,928,656</u>	<u>\$ 575,120</u>	<u>\$ 298,497</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$19,935,945</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Student Activities

	<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4250 Student Travel</u>	<u>4300 Utility Services</u>	<u>4400 Purchased Services</u>	<u>4500 Supplies & Materials</u>	<u>4900 Other Expenses</u>	<u>Total</u>
65	Aurora Borealis Charter	\$ 3,736	\$ 368	\$ 551	\$ -	\$ -	\$ 32,762	\$ -	\$ 1,500	\$ 2,645	\$ -	\$ 41,562
31	Chapman Elem.	14,392	1,383	2,087	-	-	-	-	-	-	-	17,862
80	Connections	-	-	-	-	-	-	-	-	-	2,688	2,688
32	Cooper Landing Elem.	1,198	494	201	-	-	-	-	-	-	-	1,893
66	Homer Flex	1,058	180	151	-	-	-	-	-	-	274	1,663
06	Homer High	115,335	87,516	35,004	-	500	-	-	5,000	1,235	3,728	248,318
13	Homer Middle	23,001	10,257	3,875	-	-	-	-	-	-	-	37,133
35	Hope Elem./High	1,657	75	232	-	-	-	-	-	-	85	2,049
56	Kachemak Selo Elem./High	1,783	201	252	-	-	-	-	-	-	147	2,383
48	K-Beach Elem.	4,382	1,483	633	-	-	-	-	-	-	-	6,498
67	Kenai Alternative	1,173	295	168	-	-	-	-	-	-	672	2,308
07	Kenai Central High	161,029	36,894	33,031	-	1,000	-	-	5,000	90	4,969	242,013
11	Kenai Middle	34,812	8,624	5,321	-	-	-	-	-	-	-	48,757
47	McNeil Canyon Elem.	2,457	436	349	-	-	-	-	-	-	-	3,242
37	Moose Pass Elem.	855	64	120	-	-	-	-	-	-	-	1,039
51	Mountain View Elem.	4,613	1,714	668	-	-	-	-	-	-	-	6,995
34	Nanwalek Elem./High	6,306	330	887	-	-	-	-	-	-	140	7,663
10	Nikiski Mid./Sr.	130,247	35,369	28,950	-	750	-	-	-	290	2,366	197,972
52	Nikiski North Star Elem.	4,302	1,403	621	-	-	-	-	-	-	-	6,326
38	Nikolaevsk Elem./High	17,771	16,539	3,707	-	-	-	-	-	-	405	38,422
02	Ninilchik Elem./High	20,850	18,741	4,250	-	250	-	-	-	-	803	44,894
33	Paul Banks Elem.	1,532	828	225	-	-	-	-	-	-	-	2,585
40	Port Graham Elem./High	1,724	142	243	-	-	-	-	-	-	292	2,401
49	Razdolna Elem./High	1,949	367	277	-	-	-	-	-	-	327	2,920
46	Redoubt Elem.	4,032	1,133	579	-	-	-	-	-	-	-	5,744
16	River City Academy	878	-	123	-	-	-	-	-	-	-	1,001
42	Seward Elem.	3,972	1,073	570	-	-	-	-	-	-	-	5,615
08	Seward High	96,404	30,249	23,944	-	2,000	-	-	-	90	1,946	154,633
14	Seward Middle	10,298	13,551	2,394	-	-	-	-	-	-	-	26,243
12	Skyview Middle	36,615	15,701	6,056	-	-	-	-	-	-	-	58,372
43	Soldotna Elem.	3,287	2,144	543	-	-	-	-	-	-	-	5,974
09	Soldotna High	153,863	74,746	42,557	-	1,500	-	-	5,000	180	4,822	282,668
17	Soldotna Prep	878	1,855	407	-	-	-	-	-	-	-	3,140
44	Sterling Elem.	3,373	912	484	-	-	-	-	-	-	-	4,769
03	Susan B English	8,982	14,958	2,379	-	-	-	-	-	-	377	26,696
01	Tebughna School	5,118	549	752	-	-	-	-	-	-	85	6,504
45	Tustumena Elem.	3,201	741	457	-	-	-	-	-	-	-	4,399
53	Voznesenka Elem./High	17,563	11,061	3,273	-	-	-	-	-	-	566	32,463
50	West Homer Elem.	3,553	1,532	545	-	-	-	-	-	-	-	5,630
73	Asst Supt Instruction	14,063	-	1,970	-	-	-	-	-	-	-	16,033
83	Districtwide Services	-	-	135,046	-	-	230,000	-	-	-	10,000	375,046
85	Secondary Ed/Pupil Activity	-	-	-	-	1,750	-	100	75,500	7,500	-	84,850
		<u>\$ 922,242</u>	<u>\$ 393,908</u>	<u>\$ 343,882</u>	<u>\$ -</u>	<u>\$ 7,750</u>	<u>\$ 262,762</u>	<u>\$ 100</u>	<u>\$ 92,000</u>	<u>\$ 12,030</u>	<u>\$ 34,692</u>	<u>\$ 2,069,366</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4900 Transfer To Other Funds

	<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83	Districtwide Services	<u>1,855,072</u>	<u>1,855,072</u>
		<u><u>\$ 1,855,072</u></u>	<u><u>\$ 1,855,072</u></u>

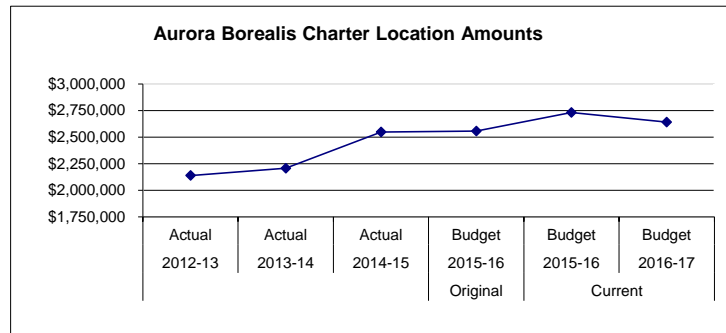
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 65 Aurora Borealis Charter School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 984,309	\$ 1,003,970	\$ 1,029,965	3100 Certificated Salaries	\$ 990,547	\$ 921,775	\$ 929,148	\$ 7,373	1
262,163	281,382	245,619	3200 Non-Certificated Salaries	236,260	239,601	245,354	5,753	2
487,964	533,718	551,966	3500 Employee Benefits	561,593	573,100	567,840	(5,260)	(1)
<u>1,734,436</u>	<u>1,819,070</u>	<u>1,827,550</u>	Subtotal - Personnel Services	<u>1,788,400</u>	<u>1,734,476</u>	<u>1,742,342</u>	<u>7,866</u>	0
15,765	37,128	13,465	4100 Professional and Technical Services	12,583	12,583	12,583	-	-
10,740	5,439	4,170	4200 Staff Travel	5,750	5,750	5,750	-	-
24,943	41,537	48,427	4250 Student Travel	37,762	33,012	37,762	4,750	14
3,905	3,775	3,736	4300 Utility Services	2,800	3,291	2,800	(491)	(15)
31,939	31,827	31,775	4350 Energy	36,000	36,000	36,000	-	-
30,960	29,892	449,353	4400 Other Purchased Services	25,500	456,044	25,500	(430,544)	(94)
82,948	109,599	73,524	4500 Supplies, Materials, and Media	28,627	91,265	28,623	(62,642)	(69)
215	1,702	230	4900 Other Expenses	118,590	141,809	163,322	21,513	15
-	-	-	4900 Other Expenses - Additional Allowable	407,152	57,378	490,153	432,775	754
<u>98,028</u>	<u>102,962</u>	<u>80,421</u>	4950 Indirect Costs	<u>79,978</u>	<u>78,701</u>	<u>82,767</u>	<u>4,066</u>	5
<u>299,443</u>	<u>363,861</u>	<u>705,101</u>	Subtotal - Other	<u>754,742</u>	<u>915,833</u>	<u>885,260</u>	<u>(30,573)</u>	(3)
<u>106,390</u>	<u>25,595</u>	<u>15,757</u>	5100 Equipment	<u>14,500</u>	<u>81,742</u>	<u>14,500</u>	<u>(67,242)</u>	(82)
<u>\$ 2,140,269</u>	<u>\$ 2,208,526</u>	<u>\$ 2,548,408</u>	Location Totals	<u>\$ 2,557,642</u>	<u>\$ 2,732,051</u>	<u>\$ 2,642,102</u>	<u>\$ (89,949)</u>	(3)



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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 65 Aurora Borealis Charter School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
186.00	193.00	188.00	Enrollment in ADM (K-8)	185.00	182.00	185.00

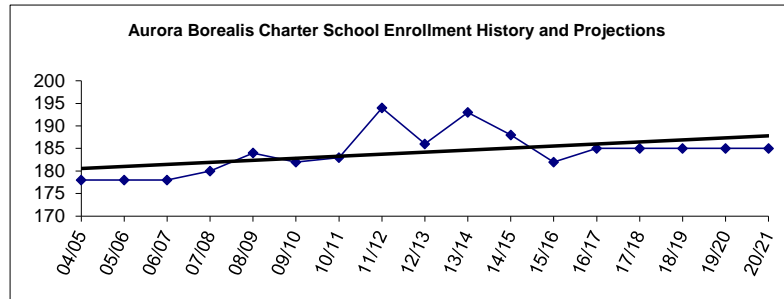
FTE's Included In Current Budget

0.49	0.49	0.49	Administrator	0.49	0.49	0.49
11.75	11.75	11.75	Teacher (Includes Quest)	11.75	11.75	11.75
0.29	0.20	0.16	Specialist*	0.16	0.14	0.14
-	-	-	Special Ed Teacher**	-	-	-
<u>12.53</u>	<u>12.44</u>	<u>12.40</u>	Certificated Subtotal	<u>12.40</u>	<u>12.38</u>	<u>12.38</u>
0.02	0.71	1.14	Special Ed Aide	1.14	1.51	1.51
3.25	3.25	2.25	Aide	2.26	1.26	1.26
0.88	0.88	0.53	Nurse***	0.52	0.53	0.53
1.38	1.38	1.38	Support	1.38	1.50	1.50
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>6.53</u>	<u>7.22</u>	<u>6.30</u>	Non-Certificated Subtotal	<u>6.30</u>	<u>5.80</u>	<u>5.80</u>
<u>19.06</u>	<u>19.66</u>	<u>18.70</u>	Total	<u>18.70</u>	<u>18.18</u>	<u>18.18</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.

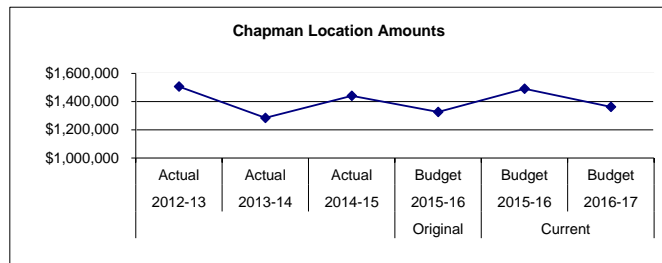


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 752,096	\$ 690,827	\$ 721,399	3100 Certificated Salaries	\$ 705,029	\$ 785,223	\$ 720,292	\$ (64,931)	(8)
224,367	139,779	158,878	3200 Non-Certificated Salaries	134,886	151,576	136,523	(15,053)	(10)
398,789	326,112	365,282	3500 Employee Benefits	385,798	409,492	404,111	(5,381)	(1)
<u>1,375,252</u>	<u>1,156,718</u>	<u>1,245,559</u>	Subtotal - Personnel Services	<u>1,225,713</u>	<u>1,346,291</u>	<u>1,260,926</u>	<u>(85,365)</u>	(6)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,895	1,082	1,975	4200 Staff Travel	1,500	2,095	1,500	(595)	(28)
2,141	600	2,217	4250 Student Travel	-	2,248	-	(2,248)	(100)
10,895	11,966	12,405	4300 Utility Services	12,100	11,919	12,100	181	2
77,956	75,798	84,212	4350 Energy	70,000	91,819	70,000	(21,819)	(24)
2,124	2,216	2,022	4400 Other Purchased Services	1,895	1,765	2,018	253	14
35,472	34,775	70,093	4500 Supplies, Materials, and Media	13,903	34,531	14,647	(19,884)	(58)
-	900	600	4900 Other Expenses	1,165	873	1,165	292	33
<u>130,483</u>	<u>127,337</u>	<u>173,524</u>	Subtotal - Other	<u>100,563</u>	<u>145,250</u>	<u>101,430</u>	<u>(43,820)</u>	(30)
<u>925</u>	<u>932</u>	<u>22,110</u>	5100 Equipment	-	243	-	(243)	-
<u>\$ 1,506,660</u>	<u>\$ 1,284,987</u>	<u>\$ 1,441,193</u>	Location Totals	<u>\$ 1,326,276</u>	<u>\$ 1,491,784</u>	<u>\$ 1,362,356</u>	<u>\$ (129,428)</u>	(9)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
115.00	124.00	111.00	Enrollment in ADM (7-12)	102.00	110.00	111.00

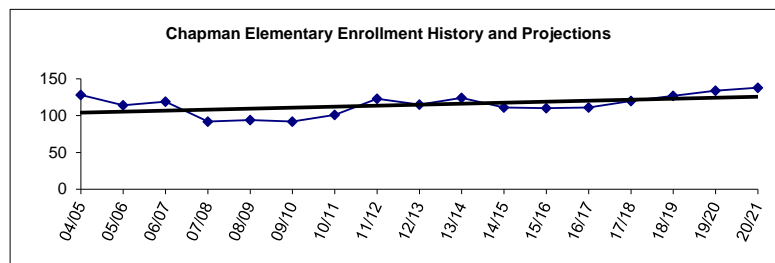
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.95	0.80
8.50	8.00	8.50	Teacher (Includes Quest)	8.00	8.00	7.50
0.50	0.50	0.48	Specialist*	0.48	0.45	0.45
2.00	1.00	1.00	Special Ed Teacher**	1.00	1.23	1.23
11.50	10.00	10.48	Certificated Subtotal	9.98	10.63	9.98
-	-	-	Special Ed Aide	-	-	-
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.53	0.52	Nurse***	0.52	0.52	0.52
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
3.26	2.91	2.90	Non-Certificated Subtotal	2.90	2.90	2.90
14.76	12.91	13.38	Total	12.88	13.53	12.88

* "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.



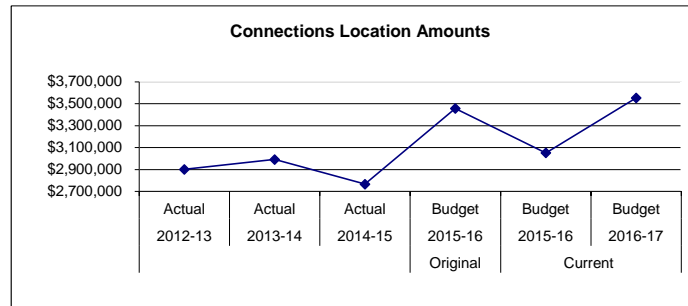
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 80 Connections

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 722,523	\$ 771,071	\$ 703,993	3100 Certificated Salaries	\$ 723,914	\$ 694,225	\$ 764,062	\$ 69,837	10
306,116	356,348	341,662	3200 Non-Certificated Salaries	401,743	350,038	358,094	8,056	2
450,771	496,821	493,423	3500 Employee Benefits	593,612	533,610	585,068	51,458	10
1,479,410	1,624,240	1,539,078	Subtotal - Personnel Services	1,719,269	1,577,873	1,707,224	129,351	8
66,455	44,183	42,335	4100 Professional and Technical Services	50,000	45,532	50,000	4,468	10
7,759	4,674	3,599	4200 Staff Travel	9,400	12,912	9,400	(3,512)	(27)
5,065	4,230	3,982	4300 Utility Services	4,500	5,102	4,500	(602)	(12)
264,881	273,025	228,563	4400 Other Purchased Services	283,137	255,923	238,203	(17,720)	(7)
931,566	838,597	816,506	4500 Supplies, Materials, and Media	1,210,450	1,042,348	1,363,363	321,015	31
5,136	6,414	4,866	4900 Other Expenses	4,402	5,252	4,402	(850)	(16)
1,280,862	1,171,123	1,099,851	Subtotal - Other	1,561,889	1,367,069	1,669,868	302,799	22
141,467	196,141	127,980	5100 Equipment	175,800	107,123	175,800	68,677	64
<u>\$ 2,901,739</u>	<u>\$ 2,991,504</u>	<u>\$ 2,766,909</u>	Location Totals	<u>\$ 3,456,958</u>	<u>\$ 3,052,065</u>	<u>\$ 3,552,892</u>	<u>\$ 500,827</u>	16



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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
918.00	802.00	767.00	Enrollment in ADM (9-12)	708.00	781.00	732.00

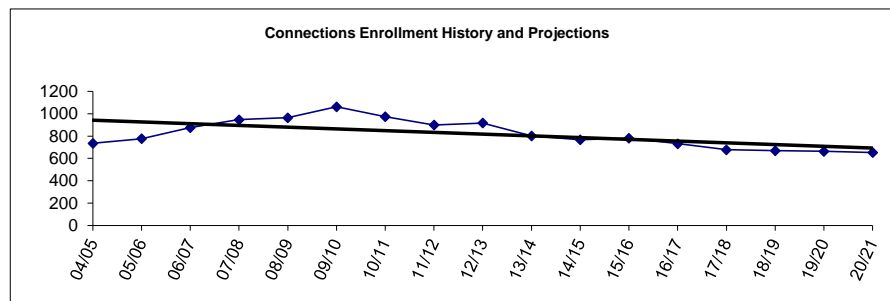
FTE's Included in Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.40	9.00	8.00	Teacher (Includes Quest)	8.00	7.50	8.50
-	-	-	Specialist*	-	-	-
-	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
10.40	11.00	10.00	Certificated Subtotal	10.00	9.50	10.50
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
8.25	8.25	9.25	Support	9.25	7.50	7.50
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
8.50	8.50	9.50	Non-Certificated Subtotal	9.50	7.75	7.75
18.90	19.50	19.50	Total	19.50	17.25	18.25

* "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.

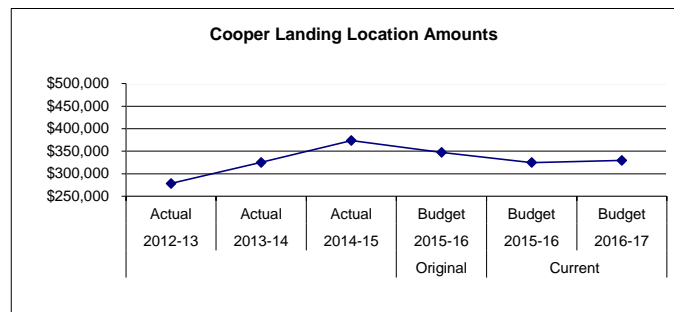


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 93,691	\$ 129,008	\$ 148,280	3100 Certificated Salaries	\$ 150,835	\$ 103,491	\$ 104,764	\$ 1,273	1
50,487	40,183	44,141	3200 Non-Certificated Salaries	44,194	68,158	70,105	1,947	3
72,034	93,171	107,019	3500 Employee Benefits	103,380	100,846	106,596	5,750	6
216,212	262,362	299,440	Subtotal - Personnel Services	298,409	272,495	281,465	8,970	3
-	-	136	4100 Professional and Technical Services					
381	1,415	1,042	4200 Staff Travel	1,500	2,644	1,500	(1,144)	(43)
16,805	20,359	20,226	4300 Utility Services	22,075	20,789	22,075	1,286	6
19,930	23,747	19,455	4350 Energy	20,000	17,910	20,000	2,090	12
1,449	303	161	4400 Other Purchased Services	1,078	1,078	1,010	(68)	(6)
11,676	11,976	29,048	4500 Supplies, Materials, and Media	4,073	7,860	3,294	(4,566)	(58)
140	140	412	4900 Other Expenses	140	140	140	-	-
50,381	57,940	70,480	Subtotal - Other	48,866	50,421	48,019	(2,402)	(5)
11,741	4,818	3,822	5100 Equipment	-	1,961	-	(1,961)	(100)
<u>\$ 278,334</u>	<u>\$ 325,120</u>	<u>\$ 373,742</u>	Location Totals	<u>\$ 347,275</u>	<u>\$ 324,877</u>	<u>\$ 329,484</u>	<u>\$ 4,607</u>	1



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
12.00	17.00	18.00	Enrollment in ADM (K-8)	24.00	14.00	19.00

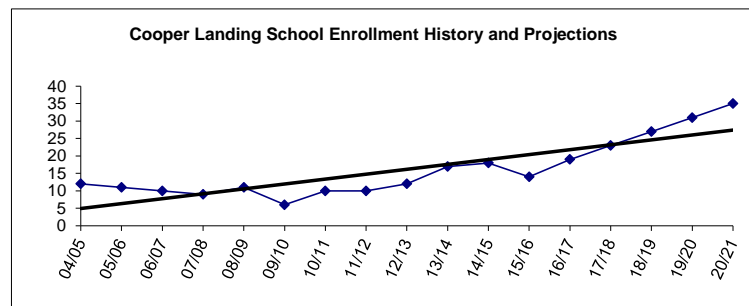
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
1.00	2.00	2.00	Teacher (Includes Quest)	2.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>2.20</u>	<u>2.20</u>	Certificated Subtotal	<u>2.20</u>	<u>1.20</u>	<u>1.20</u>
0.50	-	-	Aide	-	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
0.25	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.67</u>	<u>1.42</u>	<u>1.42</u>	Non-Certificated Subtotal	<u>1.42</u>	<u>2.30</u>	<u>2.30</u>
<u>2.87</u>	<u>3.62</u>	<u>3.62</u>	Total	<u>3.62</u>	<u>3.50</u>	<u>3.50</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.

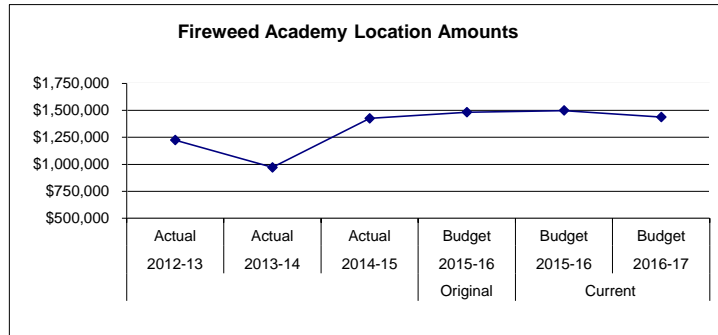


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 601,081	\$ 495,725	\$ 610,206	3100 Certificated Salaries	\$ 583,329	\$ 613,630	\$ 497,164	\$ (116,466)	(19)
142,354	80,798	127,395	3200 Non-Certificated Salaries	119,355	147,988	124,211	(23,777)	(16)
313,970	226,459	317,338	3500 Employee Benefits	349,511	357,548	333,160	(24,388)	(7)
<u>1,057,405</u>	<u>802,982</u>	<u>1,054,939</u>	Subtotal - Personnel Services	<u>1,052,195</u>	<u>1,119,166</u>	<u>954,535</u>	<u>(164,631)</u>	(15)
869	-	4,390	4100 Professional and Technical Services	-	1,500	-	(1,500)	-
522	763	6,437	4200 Staff Travel	-	2,524	-	(2,524)	100
100	5,173	15,545	4250 Student Travel	-	10,412	-	(10,412)	-
6,812	6,776	5,994	4300 Utility Services	3,300	5,400	3,300	(2,100)	(39)
51,079	42,608	32,485	4350 Energy	68,000	38,340	68,000	29,660	77
61,727	55,830	197,683	4400 Other Purchased Services	59,670	244,715	59,670	(185,045)	(76)
15,522	10,665	38,784	4500 Supplies, Materials, and Media	12,773	19,574	12,586	(6,988)	(36)
-	600	600	4900 Other Expenses	3,408	600	27,466	26,866	4,478
-	-	-	4900 Other Expenses - Additional Allowable	237,625	-	266,625	266,625	100
<u>25,667</u>	<u>45,252</u>	<u>48,372</u>	4950 Indirect Costs	<u>46,281</u>	<u>41,362</u>	<u>45,022</u>	<u>3,660</u>	9
<u>162,298</u>	<u>167,667</u>	<u>350,290</u>	Subtotal - Other	<u>431,057</u>	<u>364,427</u>	<u>482,669</u>	<u>118,242</u>	32
<u>4,279</u>	<u>-</u>	<u>19,813</u>	5100 Equipment	<u>-</u>	<u>14,142</u>	<u>-</u>	<u>(14,142)</u>	(100)
<u>\$ 1,223,982</u>	<u>\$ 970,649</u>	<u>\$ 1,425,042</u>	Location Totals	<u>\$ 1,483,252</u>	<u>\$ 1,497,735</u>	<u>\$ 1,437,204</u>	<u>\$ (60,531)</u>	(4)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
108.00	108.00	101.00	Enrollment in ADM (3-8)	103.00	89.00	96.00

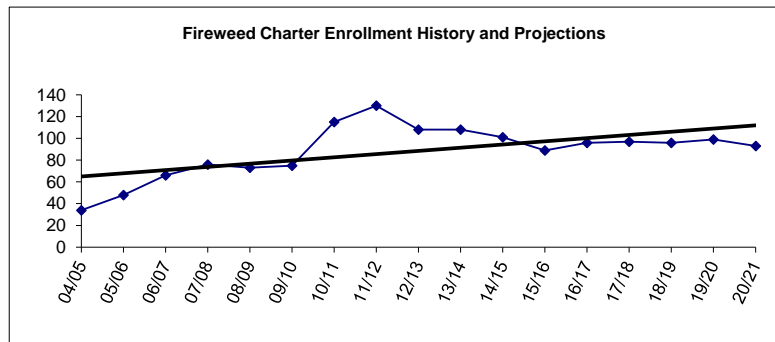
FTE's Included in Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
7.35	5.50	7.00	Teacher (Includes Quest)	7.00	7.50	6.00
0.13	0.12	0.15	Specialist*	0.15	0.32	0.32
1.00	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
9.48	7.12	8.65	Certificated Subtotal	8.65	9.32	7.82
1.76	-	-	Special Ed Aide	-	-	-
1.45	-	1.79	Aide	1.79	1.62	1.62
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
0.25	0.35	0.35	Custodian	0.35	0.35	0.35
4.78	1.67	3.46	Non-Certificated Subtotal	3.46	3.29	3.29
14.26	8.79	12.11	Total	12.11	12.61	11.11

* "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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 62 Greatland Adventure Academy Charter School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	-	-	-	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	4950 Indirect Costs	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ -	\$ -	\$ -	\$ -	-

Greatland Adventure Academy has no scheduled opening date at this time.

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

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 62 Greatland Adventure Academy Charter School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
-	-	-	Enrollment in ADM (1 - 3)	-	-	-
FTE's Included In Current Budget						
			<u>Staff in FTE</u>			
-	-	-	Administrator	-	-	-
-	-	-	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.

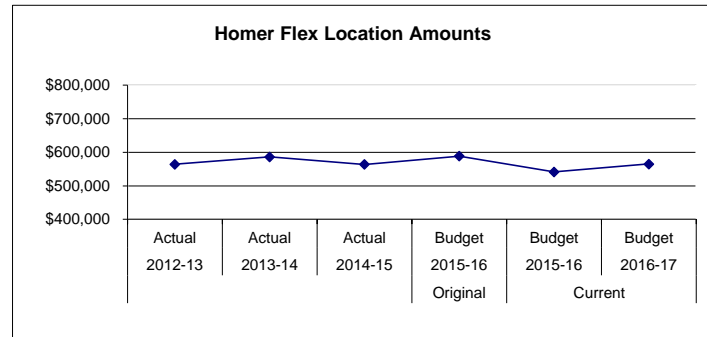
Charter school staffing is not determined by district staffing formulae

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

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 311,775	\$ 329,101	\$ 304,769	3100 Certificated Salaries	\$ 313,897	\$ 263,834	\$ 282,166	\$ 18,332	7
76,804	78,533	74,436	3200 Non-Certificated Salaries	67,890	76,751	71,471	(5,280)	(7)
146,145	151,231	156,114	3500 Employee Benefits	181,867	171,699	186,292	14,593	8
534,724	558,865	535,319	Subtotal - Personnel Services	563,654	512,284	539,929	27,645	5
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,981	1,593	566	4200 Staff Travel	1,500	1,500	1,500	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
7,279	8,371	9,539	4300 Utility Services	8,613	10,151	8,613	(1,538)	(15)
9,657	9,748	8,201	4350 Energy	6,000	7,378	6,000	(1,378)	(19)
818	594	304	4400 Other Purchased Services	1,017	1,080	1,017	(63)	(6)
7,838	5,876	8,249	4500 Supplies, Materials, and Media	6,942	7,804	6,947	(857)	(11)
988	1,024	1,126	4900 Other Expenses	988	988	988	-	-
29,561	27,206	27,985	Subtotal - Other	25,060	28,901	25,065	(3,836)	(13)
-	-	628	5100 Equipment	-	-	-	-	-
\$ 564,285	\$ 586,071	\$ 563,932	Location Totals	\$ 588,714	\$ 541,185	\$ 564,994	\$ 23,809	4



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
33.00	33.00	30.00	Enrollment in ADM (9-12)	36.00	37.00	36.00

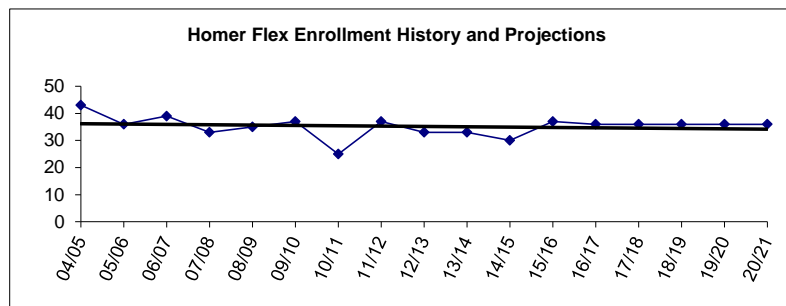
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.75	2.50	2.75
0.03	0.09	-	Specialist*	-	0.02	0.02
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.03</u>	<u>4.09</u>	<u>4.00</u>	Certificated Subtotal	<u>4.25</u>	<u>4.02</u>	<u>4.27</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.04	0.04	0.07	Nurse***	0.07	0.07	0.07
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>1.86</u>	<u>1.86</u>	<u>1.89</u>	Non-Certificated Subtotal	<u>1.89</u>	<u>1.89</u>	<u>1.89</u>
<u><u>5.89</u></u>	<u><u>5.95</u></u>	<u><u>5.89</u></u>	Total	<u><u>6.14</u></u>	<u><u>5.91</u></u>	<u><u>6.16</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.

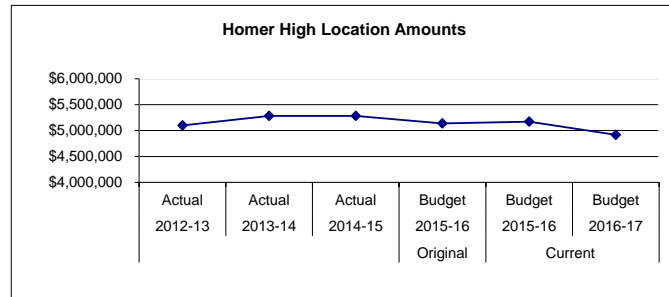


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 2,203,638	\$ 2,328,217	\$ 2,280,543	3100 Certificated Salaries	\$ 2,242,661	\$ 2,186,002	\$ 2,066,770	\$ (119,232)	(5)
702,150	754,336	792,176	3200 Non-Certificated Salaries	779,906	825,679	779,565	(46,114)	(6)
1,197,567	1,302,018	1,371,092	3500 Employee Benefits	1,460,626	1,434,643	1,422,373	(12,270)	(1)
4,103,355	4,384,571	4,443,811	Subtotal - Personnel Services	4,483,193	4,446,324	4,268,708	(177,616)	(4)
1,068	1,733	208	4100 Professional and Technical Services	-	2,134	-	(2,134)	(100)
14,200	16,782	14,980	4200 Staff Travel	10,000	16,328	10,000	(6,328)	(39)
36,901	38,747	42,486	4250 Student Travel	-	41,052	-	(41,052)	(100)
85,449	78,557	80,294	4300 Utility Services	76,684	83,571	76,684	(6,887)	(8)
637,435	559,358	516,689	4350 Energy	465,000	447,813	465,000	17,187	4
19,850	15,283	17,856	4400 Other Purchased Services	14,965	15,730	14,650	(1,080)	(7)
136,483	154,596	125,442	4500 Supplies, Materials, and Media	80,474	95,147	76,879	(18,268)	(19)
6,399	7,188	7,388	4900 Other Expenses	6,542	6,039	6,542	503	8
937,785	872,244	805,343	Subtotal - Other	653,665	707,814	649,755	(55,925)	(8)
56,738	25,758	34,266	5100 Equipment	-	18,561	-	(18,561)	(100)
\$ 5,097,878	\$ 5,282,573	\$ 5,283,420	Location Totals	\$ 5,136,858	\$ 5,172,699	\$ 4,918,463	\$ (252,102)	(5)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
384.00	377.00	380.00	Enrollment in ADM (9-12)	391.00	359.00	368.00

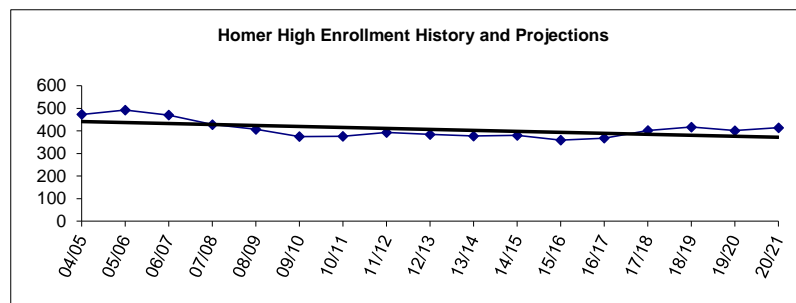
FTE's Included in Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	1.50
21.50	21.50	20.70	Teacher (Includes Quest)	20.20	19.70	17.20
2.48	2.48	2.40	Specialist*	2.40	2.38	2.38
5.00	5.50	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>30.98</u>	<u>31.48</u>	<u>31.10</u>	Certificated Subtotal	<u>30.60</u>	<u>30.08</u>	<u>27.08</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
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
6.00	6.00	5.88	Support	5.50	5.50	5.50
5.00	5.00	5.00	Custodian	5.00	5.00	5.00
<u>17.60</u>	<u>17.60</u>	<u>17.48</u>	Non-Certificated Subtotal	<u>17.10</u>	<u>17.10</u>	<u>17.10</u>
<u>48.58</u>	<u>49.08</u>	<u>48.58</u>	Total	<u>47.70</u>	<u>47.18</u>	<u>44.18</u>

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



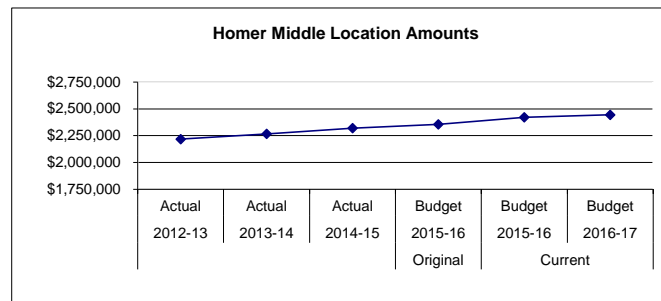
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 13 Homer Middle School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,045,227	\$ 1,075,740	\$ 1,099,822	3100 Certificated Salaries	\$ 1,144,220	\$ 1,116,420	\$ 1,136,795	\$ 20,375	2
328,557	343,064	335,395	3200 Non-Certificated Salaries	332,065	386,720	378,448	(8,272)	(2)
585,851	622,123	674,803	3500 Employee Benefits	715,379	734,426	764,414	29,988	4
1,959,635	2,040,927	2,110,020	Subtotal - Personnel Services	2,191,664	2,237,566	2,279,657	42,091	2
200	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,598	1,190	816	4200 Staff Travel	1,500	1,500	1,500	-	-
3,211	4,125	4,878	4250 Student Travel	-	4,946	-	(4,946)	(100)
11,259	11,108	10,181	4300 Utility Services	13,900	9,105	13,900	4,795	53
159,753	123,960	116,391	4350 Energy	113,000	111,542	113,000	1,458	1
4,572	3,584	5,984	4400 Other Purchased Services	3,786	4,706	3,786	(920)	(20)
61,888	48,794	49,298	4500 Supplies, Materials, and Media	31,112	42,944	30,999	(11,945)	(28)
714	934	1,459	4900 Other Expenses	1,327	1,327	1,327	-	-
244,195	193,695	189,007	Subtotal - Other	164,625	176,070	164,512	(11,558)	(7)
13,834	31,410	20,840	5100 Equipment	-	8,424	-	(8,424)	(100)
\$ 2,217,664	\$ 2,266,032	\$ 2,319,867	Location Totals	\$ 2,356,289	\$ 2,422,060	\$ 2,444,169	\$ 22,109	1



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
182.00	186.00	194.00	Enrollment in ADM (7-8)	191.00	187.00	191.00

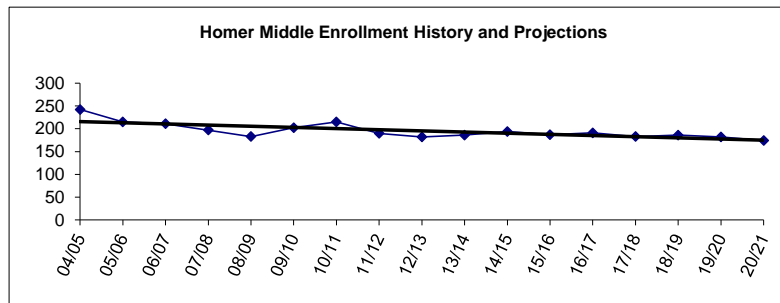
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.25	10.75	10.75	Teacher (Includes Quest)	11.25	10.75	10.75
0.50	0.73	0.50	Specialist*	0.50	0.50	0.50
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>15.75</u>	<u>15.48</u>	<u>15.25</u>	Certificated Subtotal	<u>15.75</u>	<u>15.25</u>	<u>15.25</u>
3.52	3.52	3.52	Special Ed Aide	3.52	4.40	4.40
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.83	0.77	0.75	Nurse***	0.75	0.75	0.75
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>8.23</u>	<u>8.17</u>	<u>8.15</u>	Non-Certificated Subtotal	<u>8.15</u>	<u>9.03</u>	<u>9.03</u>
<u>23.98</u>	<u>23.65</u>	<u>23.40</u>	Total	<u>23.90</u>	<u>24.28</u>	<u>24.28</u>

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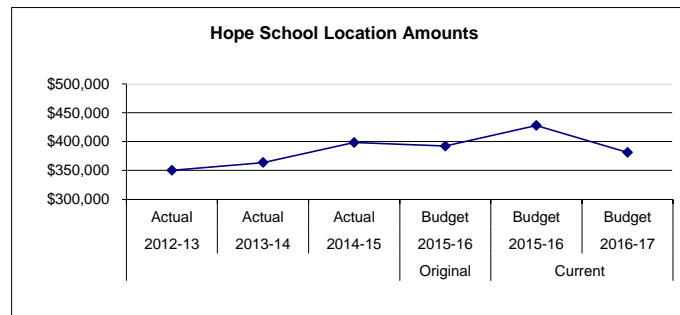


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 106,031	\$ 143,139	\$ 164,025	3100 Certificated Salaries	\$ 167,534	\$ 177,172	\$ 121,932	\$ (55,240)	(31)
64,338	46,468	45,049	3200 Non-Certificated Salaries	46,817	53,572	75,277	21,705	41
93,016	96,011	94,230	3500 Employee Benefits	111,419	116,545	118,185	1,640	1
<u>263,385</u>	<u>285,618</u>	<u>303,304</u>	Subtotal - Personnel Services	<u>325,770</u>	<u>347,289</u>	<u>315,394</u>	<u>(31,895)</u>	<u>(9)</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,512	2,671	3,751	4200 Staff Travel	3,350	3,645	3,350	(295)	(8)
-	-	-	4250 Student Travel	-	-	-	-	-
11,689	13,653	17,629	4300 Utility Services	14,450	27,182	14,450	(12,732)	(47)
45,374	51,361	43,361	4350 Energy	42,500	37,007	42,500	5,493	15
988	455	223	4400 Other Purchased Services	1,051	581	1,024	443	76
13,917	8,588	28,498	4500 Supplies, Materials, and Media	4,272	10,460	3,855	(6,605)	(63)
785	820	450	4900 Other Expenses	911	911	911	-	-
<u>75,265</u>	<u>77,548</u>	<u>93,912</u>	Subtotal - Other	<u>66,534</u>	<u>79,786</u>	<u>66,090</u>	<u>(13,696)</u>	<u>(17)</u>
<u>11,806</u>	<u>620</u>	<u>1,400</u>	5100 Equipment	-	860	-	(860)	(100)
<u>\$ 350,456</u>	<u>\$ 363,786</u>	<u>\$ 398,616</u>	Location Totals	<u>\$ 392,304</u>	<u>\$ 427,935</u>	<u>\$ 381,484</u>	<u>\$ (46,451)</u>	<u>(11)</u>



Hope School serves students in grades K-12 and is located in Hope, Alaska. Hope lies on the northern end of the Kenai Peninsula, on the south shore of the Turnagain Arm of Cook Inlet. Hope residents who are specialists in science, art and music volunteer at the school and help the teacher to provide a well-rounded education to students in all grades. Activities offered to the students include cross country skiing, downhill skiing, snowboarding, welding, small engine repair and battle of the books. Hope School prides itself on the unique learning environment it provides to students.

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

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
17.00	18.00	22.00	Enrollment in ADM (K-12)	22.00	16.00	20.00

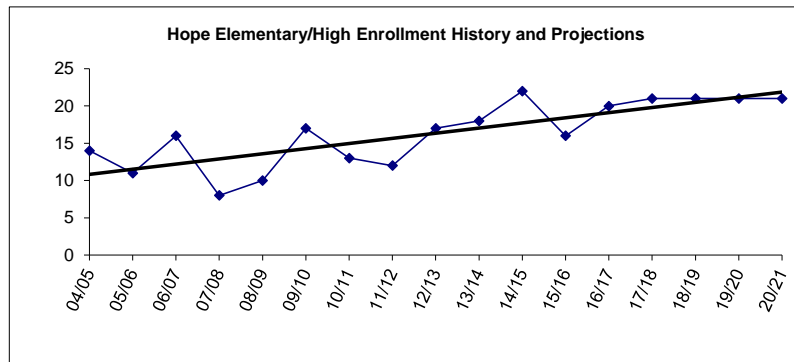
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
1.30	2.06	2.10	Teacher (Includes Quest)	2.10	2.10	1.10
-	-	-	Specialist*	0.15	0.07	0.07
-	-	0.15	Special Ed Teacher**	-	0.20	0.20
1.50	2.26	2.45	Certificated Subtotal	2.45	2.57	1.57
-	-	-	Special Ed Aide	-	-	-
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.44	-	-	Aide	-	-	0.88
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
1.86	1.42	1.42	Non-Certificated Subtotal	1.42	1.42	2.30
3.36	3.68	3.87	Total	3.87	3.99	3.87

* "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.



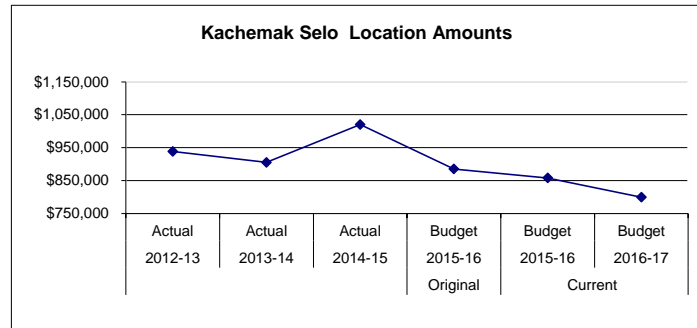
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 56 Kachemak Selo Elementary / High

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 380,637	\$ 364,564	\$ 412,293	3100 Certificated Salaries	\$ 335,566	\$ 313,636	\$ 265,994	\$ (47,642)	(15)
158,147	158,536	164,531	3200 Non-Certificated Salaries	166,753	163,760	166,241	2,481	2
259,585	269,343	299,779	3500 Employee Benefits	277,406	266,653	262,279	(4,374)	(2)
798,369	792,443	876,603	Subtotal - Personnel Services	779,725	744,049	694,514	(49,535)	(7)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
19,711	18,813	19,334	4200 Staff Travel	22,200	22,300	22,289	(11)	(0)
-	-	-	4250 Student Travel	-	-	-	-	-
3,503	5,652	8,068	4300 Utility Services	8,570	8,027	8,570	543	7
15,014	15,784	14,199	4350 Energy	14,000	15,760	14,000	(1,760)	(11)
51,870	50,638	50,476	4400 Other Purchased Services	51,696	51,696	51,587	(109)	(0)
33,145	19,129	46,022	4500 Supplies, Materials, and Media	8,211	15,191	7,258	(7,933)	(52)
847	954	1,052	4900 Other Expenses	922	922	922	-	-
124,090	110,970	139,151	Subtotal - Other	105,599	113,896	104,626	(9,270)	(8)
15,608	1,497	4,174	5100 Equipment	-	-	-	-	-
\$ 938,067	\$ 904,910	\$ 1,019,928	Location Totals	\$ 885,324	\$ 857,945	\$ 799,140	\$ (58,805)	(7)



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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 56 Kachemak Selo Elementary / High

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
64.00	63.00	58.00	Enrollment in ADM (K-12)	56.00	49.00	48.00

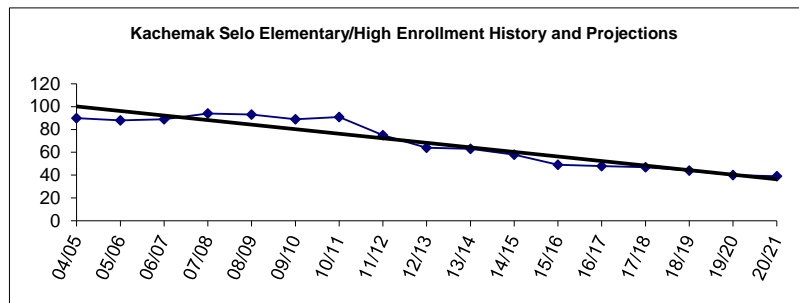
FTE's Included in Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.00	5.00	5.38	Teacher (Includes Quest)	4.00	4.00	3.50
-	0.10	0.17	Specialist*	0.17	0.16	0.16
0.30	0.30	0.32	Special Ed Teacher**	0.32	-	-
<u>5.80</u>	<u>5.90</u>	<u>6.37</u>	Certificated Subtotal	<u>4.99</u>	<u>4.66</u>	<u>4.16</u>
-	-	-	Special Ed Aide	-	-	-
2.64	2.64	2.64	Aide	2.64	2.64	2.64
-	0.20	0.20	Nurse***	0.20	0.20	0.20
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>4.27</u>	<u>4.47</u>	<u>4.47</u>	Non-Certificated Subtotal	<u>4.47</u>	<u>4.47</u>	<u>4.47</u>
<u>10.07</u>	<u>10.37</u>	<u>10.84</u>	Total	<u>9.46</u>	<u>9.13</u>	<u>8.63</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.



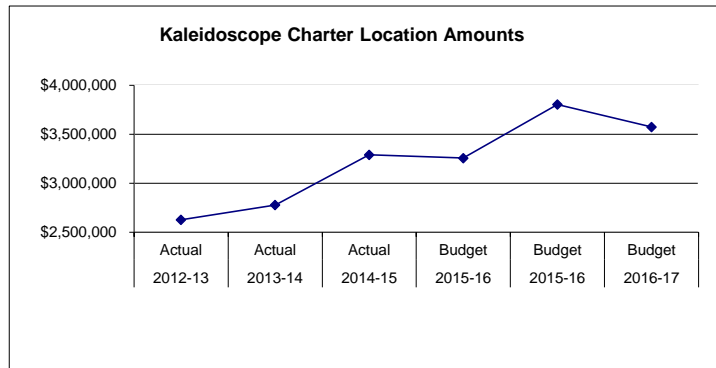
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 63 Kaleidoscope Charter School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,166,882	\$ 1,274,442	\$ 1,331,357	3100 Certificated Salaries	\$ 1,349,669	\$ 1,293,985	\$ 1,255,891	\$ (38,094)	(3)
321,870	346,063	365,521	3200 Non-Certificated Salaries	352,044	383,708	317,318	(66,390)	(17)
600,873	675,091	730,316	3500 Employee Benefits	791,840	819,780	824,716	4,936	1
<u>2,089,625</u>	<u>2,295,596</u>	<u>2,427,194</u>	Subtotal - Personnel Services	<u>2,493,553</u>	<u>2,497,473</u>	<u>2,397,925</u>	<u>(99,548)</u>	(4)
50,829	44,253	37,541	4100 Professional and Technical Services	31,300	46,938	30,300	(16,638)	(35)
12,700	11,678	12,958	4200 Staff Travel	-	27,890	-	(27,890)	(100)
5,247	4,768	2,389	4250 Student Travel	-	133	-	(133)	(100)
6,637	7,164	6,121	4300 Utility Services	5,000	7,075	6,500	(575)	(8)
71,867	70,313	82,813	4350 Energy	69,065	69,538	70,000	462	1
8,399	7,968	544,756	4400 Other Purchased Services	3,000	585,083	5,500	(579,583)	(99)
151,678	136,330	73,147	4500 Supplies, Materials, and Media	24,145	151,474	20,445	(131,029)	(87)
-	403	700	4900 Other Expenses	7,486	218,539	269,228	50,689	23
-	-	-	4900 Other Expenses - Additional Allowable	521,930	77,520	663,246	585,726	756
120,323	129,501	102,457	4950 Indirect Costs	101,655	106,661	111,996	5,335	5
<u>427,680</u>	<u>412,378</u>	<u>862,882</u>	Subtotal - Other	<u>763,581</u>	<u>1,290,851</u>	<u>1,177,215</u>	<u>(96,998)</u>	(8)
109,739	69,806	-	5100 Equipment	-	16,361	-	(16,361)	(100)
<u>\$ 2,627,044</u>	<u>\$ 2,777,780</u>	<u>\$ 3,290,076</u>	Location Totals	<u>\$ 3,257,134</u>	<u>\$ 3,804,685</u>	<u>\$ 3,575,140</u>	<u>\$ (229,545)</u>	(6)



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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 63 Kaleidoscope Charter School

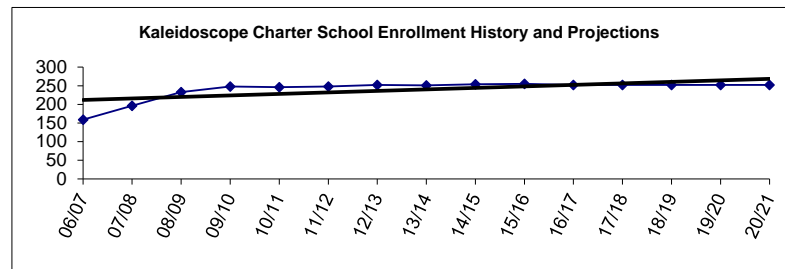
2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
252.00	251.00	254.00	Enrollment in ADM (1 - 3)	252.00	255.00	252.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.75	14.95	15.09	Teacher (Includes Quest)	15.09	15.75	15.75
0.50	0.60	0.60	Specialist*	0.60	0.60	0.60
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
16.25	17.55	17.69	Certificated Subtotal	17.69	18.35	18.35
4.26	4.38	4.38	Aide	4.38	3.88	3.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.94	1.94	1.94	Support	1.94	1.94	1.94
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
9.08	9.20	9.20	Non-Certificated Subtotal	9.20	8.70	8.70
25.33	26.75	26.89	Total	26.89	27.05	27.05

* "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

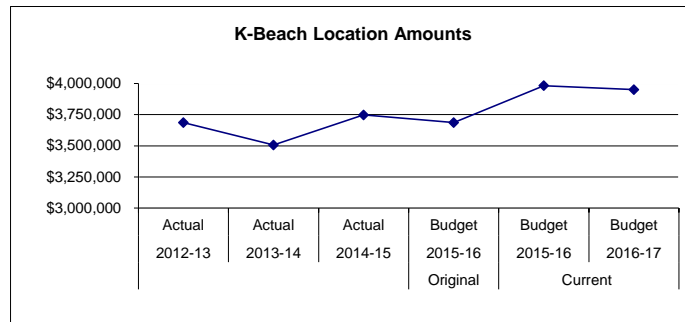


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 2,001,592	\$ 1,925,240	\$ 1,956,825	3100 Certificated Salaries	\$ 1,939,118	\$ 2,084,434	\$ 2,045,502	\$ (38,932)	(2)
448,937	385,013	442,567	3200 Non-Certificated Salaries	435,812	485,012	480,658	(4,354)	(1)
1,007,683	957,616	1,065,096	3500 Employee Benefits	1,143,128	1,206,541	1,254,663	48,122	4
3,458,212	3,267,869	3,464,488	Subtotal - Personnel Services	3,518,058	3,775,987	3,780,823	4,836	0
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
760	6	-	4200 Staff Travel	750	528	1,500	972	184
8,620	12,388	14,008	4300 Utility Services	14,650	14,243	14,650	407	3
101,702	108,356	119,438	4350 Energy	100,000	106,536	100,000	(6,536)	(6)
6,668	6,706	6,229	4400 Other Purchased Services	5,917	6,648	6,259	(389)	(6)
106,625	106,485	139,835	4500 Supplies, Materials, and Media	44,648	77,539	47,021	(30,518)	(39)
1,558	900	735	4900 Other Expenses	1,539	965	1,539	574	59
225,933	234,841	280,245	Subtotal - Other	167,504	206,459	170,969	(35,490)	(17)
1,524	4,021	2,933	5100 Equipment	-	472	-	(472)	(100)
<u>\$ 3,685,669</u>	<u>\$ 3,506,731</u>	<u>\$ 3,747,666</u>	Location Totals	<u>\$ 3,685,562</u>	<u>\$ 3,982,918</u>	<u>\$ 3,951,792</u>	<u>\$ (31,126)</u>	(1)



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

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

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
374.00	389.00	389.00	Enrollment in ADM (K-6)	383.00	418.00	421.00

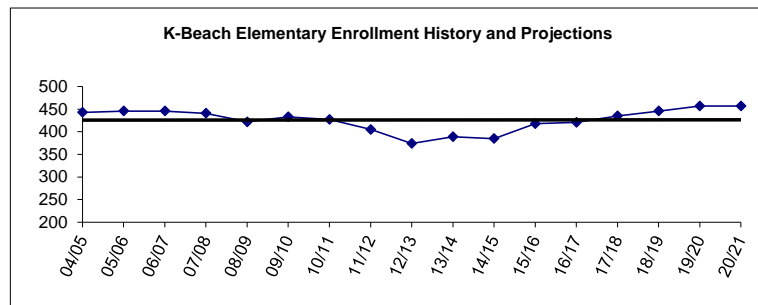
FTE's Included In Current Budget

1.40	1.00	1.00	Administrator	1.00	1.00	1.00
22.50	21.50	22.00	Teacher (Includes Quest)	21.50	22.50	22.00
2.16	1.30	1.34	Specialist*	1.34	1.96	1.96
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
29.06	26.80	27.34	Certificated Subtotal	26.84	28.46	27.96
5.26	4.57	6.02	Special Ed Aide	6.02	6.16	6.16
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
3.00	3.00	3.00	Custodian	3.00	3.00	3.50
11.08	10.39	11.84	Non-Certificated Subtotal	11.84	11.98	12.48
40.14	37.19	39.18	Total	38.68	40.44	40.44

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

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

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



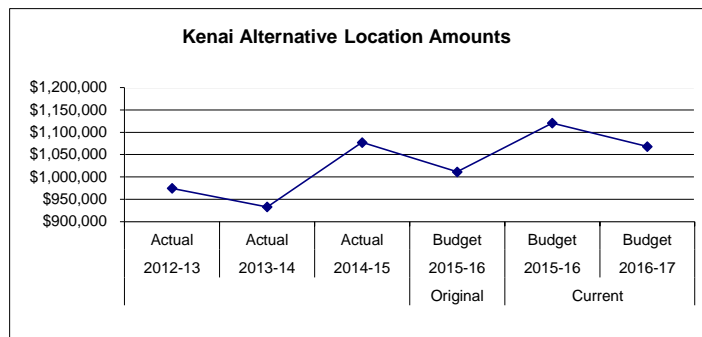
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 67 Kenai Alternative High School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 504,461	\$ 496,834	\$ 520,039	3100 Certificated Salaries	\$ 534,839	\$ 527,678	\$ 521,046	\$ (6,632)	(1)
112,791	87,246	141,724	3200 Non-Certificated Salaries	88,063	160,680	125,931	(34,749)	(22)
236,799	221,517	284,949	3500 Employee Benefits	269,167	310,574	301,101	(9,473)	(3)
854,051	805,597	946,712	Subtotal - Personnel Services	892,069	998,932	948,078	(50,854)	(5)
40,000	40,300	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
102	738	-	4200 Staff Travel	750	750	750	-	-
8,658	10,855	11,611	4300 Utility Services	11,438	11,754	11,438	(316)	(3)
52,741	60,625	66,875	4350 Energy	54,000	52,126	54,000	1,874	4
521	473	432	4400 Other Purchased Services	1,321	1,366	1,389	23	2
12,231	11,139	10,228	4500 Supplies, Materials, and Media	10,409	14,405	10,987	(3,418)	(24)
1,386	1,474	1,394	4900 Other Expenses	1,536	1,536	1,536	-	-
115,639	125,604	130,540	Subtotal - Other	119,454	121,937	120,100	(1,837)	(2)
4,951	1,664	90	5100 Equipment	-	-	-	-	-
<u>\$ 974,641</u>	<u>\$ 932,865</u>	<u>\$ 1,077,342</u>	Location Totals	<u>\$ 1,011,523</u>	<u>\$ 1,120,869</u>	<u>\$ 1,068,178</u>	<u>\$ (52,691)</u>	(5)



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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 67 Kenai Alternative High School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
83.00	90.00	73.00	Enrollment in ADM (9-12)	60.00	81.00	65.00

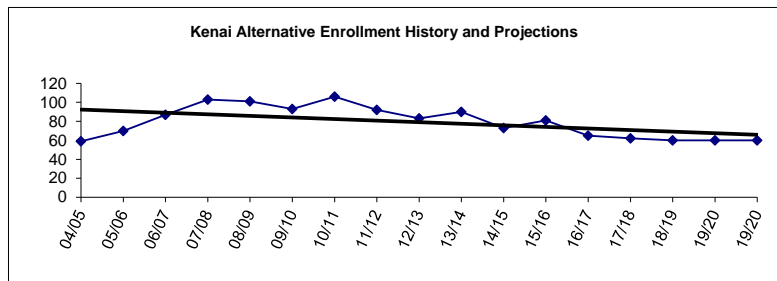
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.50	Teacher (Includes Quest)	4.75	4.50	4.75
0.56	0.34	0.40	Specialist*	0.40	0.32	0.12
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.56</u>	<u>6.34</u>	<u>6.40</u>	Certificated Subtotal	<u>6.65</u>	<u>6.32</u>	<u>6.37</u>
-	-	-	Special Ed Aide	-	0.88	0.88
0.18	0.18	-	Nurse***	0.18	0.18	0.18
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	0.93	0.93	Custodian	0.93	0.93	0.93
<u>2.18</u>	<u>2.11</u>	<u>1.93</u>	Non-Certificated Subtotal	<u>2.11</u>	<u>2.99</u>	<u>2.99</u>
<u>8.74</u>	<u>8.45</u>	<u>8.33</u>	Total	<u>8.76</u>	<u>9.31</u>	<u>9.36</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.



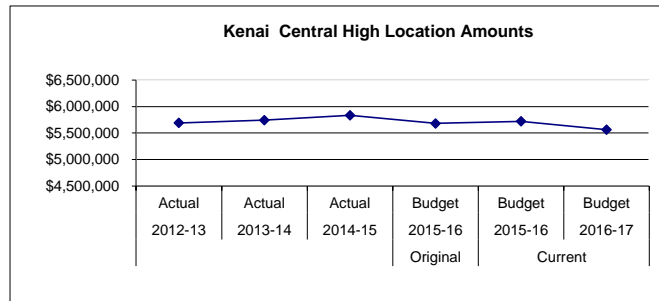
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 07 Kenai Central High

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 2,876,252	\$ 2,890,908	\$ 2,865,002	3100 Certificated Salaries	\$ 2,851,383	\$ 2,787,313	\$ 2,717,514	\$ (69,799)	(3)
660,704	646,263	650,351	3200 Non-Certificated Salaries	621,250	663,535	627,119	(36,416)	(5)
1,330,895	1,399,694	1,441,280	3500 Employee Benefits	1,573,916	1,557,202	1,583,308	26,106	2
<u>4,867,851</u>	<u>4,936,865</u>	<u>4,956,633</u>	Subtotal - Personnel Services	<u>5,046,549</u>	<u>5,008,050</u>	<u>4,927,941</u>	<u>(80,109)</u>	(2)
-	1,807	-	4100 Professional and Technical Services	-	642	-	(642)	(100)
7,253	7,294	7,750	4200 Staff Travel	7,500	8,169	7,500	(669)	(8)
30,425	31,402	35,040	4250 Student Travel	-	32,361	-	(32,361)	(100)
46,542	44,612	46,796	4300 Utility Services	41,230	45,724	41,230	(4,494)	(10)
450,795	447,605	513,402	4350 Energy	456,183	455,145	456,183	1,038	0
27,624	18,970	21,027	4400 Other Purchased Services	17,384	21,566	17,316	(4,250)	(20)
197,969	204,850	155,446	4500 Supplies, Materials, and Media	103,549	122,370	102,537	(19,833)	(16)
7,662	9,090	8,878	4900 Other Expenses	10,441	7,518	10,441	2,923	39
<u>768,270</u>	<u>765,630</u>	<u>788,339</u>	Subtotal - Other	<u>636,287</u>	<u>693,495</u>	<u>635,207</u>	<u>(57,646)</u>	(8)
<u>56,343</u>	<u>42,158</u>	<u>91,825</u>	5100 Equipment	-	20,060	-	(20,060)	(100)
<u>\$ 5,692,464</u>	<u>\$ 5,744,653</u>	<u>\$ 5,836,797</u>	Location Totals	<u>\$ 5,682,836</u>	<u>\$ 5,721,605</u>	<u>\$ 5,563,148</u>	<u>\$ (157,815)</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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
511.00	518.00	469.00	Enrollment in ADM (9-12)	511.00	478.00	506.00

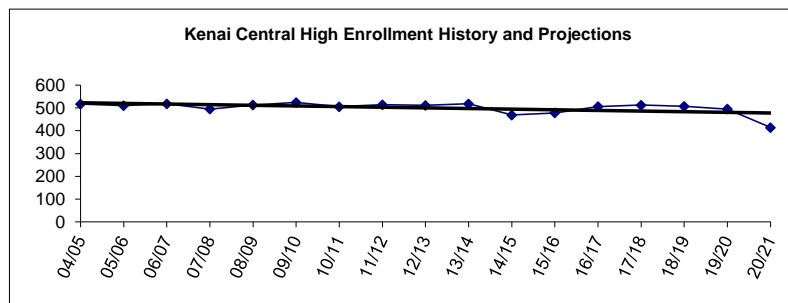
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.90	27.00	27.10	Teacher (Includes Quest)	26.60	26.40	24.90
3.90	3.45	3.30	Specialist*	3.30	3.23	3.23
6.50	6.20	6.28	Special Ed Teacher**	6.28	6.26	6.26
38.30	38.65	38.68	Certificated Subtotal	38.18	37.89	36.39
1.76	1.88	0.88	Special Ed Aide	0.88	0.88	0.88
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.96	0.96	0.95	Nurse***	0.95	0.95	0.95
5.00	5.00	5.00	Support	5.00	5.00	5.00
6.50	6.50	6.50	Custodian	6.50	6.50	6.50
14.66	14.78	13.77	Non-Certificated Subtotal	13.77	13.77	13.77
52.96	53.43	52.45	Total	51.95	51.66	50.16

* "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.

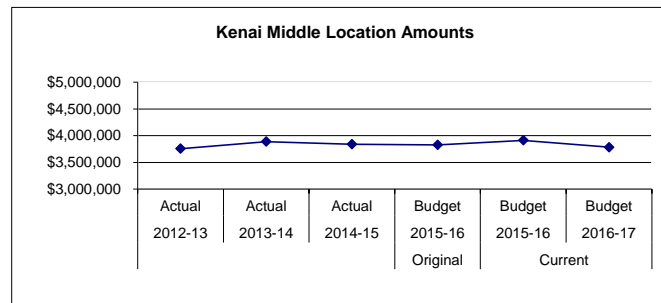


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,992,650	\$ 2,052,111	\$ 2,011,389	3100 Certificated Salaries	\$ 2,041,322	\$ 2,079,826	\$ 1,988,060	\$ (91,766)	(4)
446,610	424,197	398,825	3200 Non-Certificated Salaries	403,750	407,564	405,413	(2,151)	(1)
964,334	1,020,250	1,057,958	3500 Employee Benefits	1,120,495	1,120,689	1,128,984	8,295	1
3,403,594	3,496,558	3,468,172	Subtotal - Personnel Services	3,565,567	3,608,079	3,522,457	(85,622)	(2)
-	500	-	4100 Professional and Technical Services	-	-	-	-	-
1,268	1,115	1,625	4200 Staff Travel	1,000	1,000	1,000	-	-
3,564	6,023	6,741	4250 Student Travel	-	4,717	-	-	-
11,468	15,302	13,714	4300 Utility Services	11,406	12,718	11,406	(1,312)	(10)
176,471	194,076	218,442	4350 Energy	187,000	199,222	187,000	(12,222)	(6)
7,627	6,732	11,964	4400 Other Purchased Services	5,966	7,925	5,966	(1,959)	(25)
116,209	139,812	83,111	4500 Supplies, Materials, and Media	51,813	63,066	51,323	(11,743)	(19)
1,643	1,704	1,799	4900 Other Expenses	2,833	2,833	2,833	-	-
318,250	365,264	337,396	Subtotal - Other	260,018	291,481	259,528	(27,236)	(9)
35,722	25,780	33,284	5100 Equipment	-	12,337	-	(12,337)	(100)
<u>\$ 3,757,566</u>	<u>\$ 3,887,602</u>	<u>\$ 3,838,852</u>	Location Totals	<u>\$ 3,825,585</u>	<u>\$ 3,911,897</u>	<u>\$ 3,781,985</u>	<u>\$ (125,195)</u>	(3)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
367.00	348.00	377.00	Enrollment in ADM (6-8)	363.00	369.00	363.00

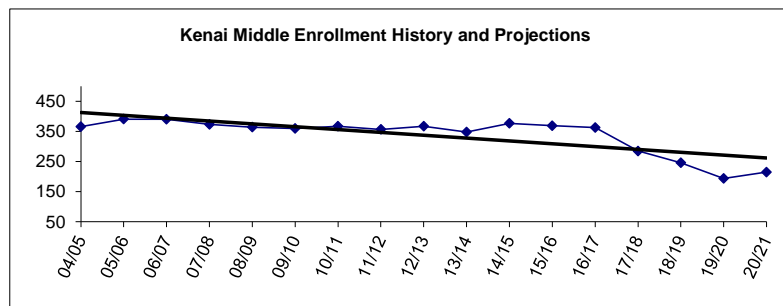
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	1.50
19.50	19.50	20.00	Teacher (Includes Quest)	19.50	19.50	18.50
1.95	2.18	2.40	Specialist*	2.40	2.43	2.43
3.50	3.22	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>26.95</u>	<u>26.90</u>	<u>27.40</u>	Certificated Subtotal	<u>26.90</u>	<u>26.93</u>	<u>25.43</u>
3.52	3.52	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	0.44	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	2.50	2.50	Support	2.50	2.50	2.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>10.84</u>	<u>11.28</u>	<u>10.40</u>	Non-Certificated Subtotal	<u>10.40</u>	<u>9.96</u>	<u>10.40</u>
<u>37.79</u>	<u>38.18</u>	<u>37.80</u>	Total	<u>37.30</u>	<u>36.89</u>	<u>35.83</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.



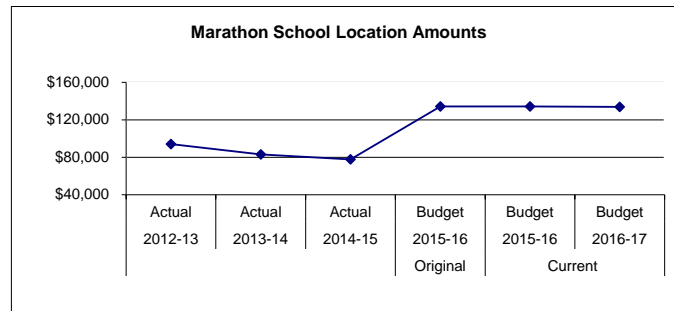
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 15 Marathon School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 66,672	\$ 59,998	\$ 55,150	3100 Certificated Salaries	\$ 95,474	\$ 95,340	\$ 94,060	\$ (1,280)	(54)
110	473	-	3200 Non-Certificated Salaries	260	563	260	(303)	(54)
23,372	17,974	17,777	3500 Employee Benefits	32,921	32,851	33,837	986	3
90,154	78,445	72,927	Subtotal - Personnel Services	128,655	128,754	128,157	(597)	(0)
-	44	-	4200 Staff Travel	-	-	-	-	-
3,629	3,858	4,703	4300 Utility Services	3,800	3,800	3,800	-	-
108	146	173	4400 Other Purchased Services	137	137	137	-	-
65	601	(64)	4500 Supplies, Materials, and Media	1,582	1,582	1,582	-	-
3,802	4,649	4,812	Subtotal - Other	5,519	5,519	5,519	-	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ 93,956	\$ 83,094	\$ 77,739	Location Totals	\$ 134,174	\$ 134,273	\$ 133,676	\$ (597)	(0)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
4.00	6.00	9.00	Enrollment in ADM (7-12)	10.00	6.00	10.00

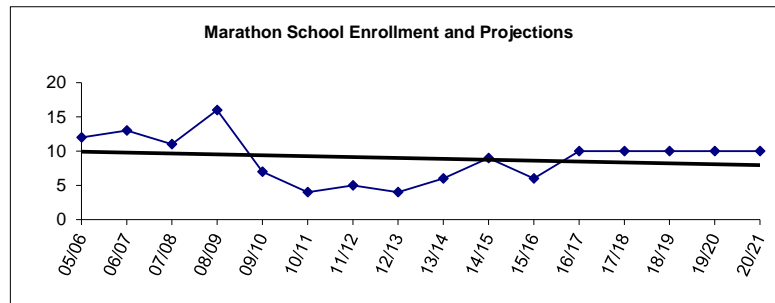
FTE's Included In Current Budget

-	0.05	-	Administrator	-	-	-
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.05	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
1.00	1.05	1.00	Totals	1.00	1.00	1.00

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

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

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

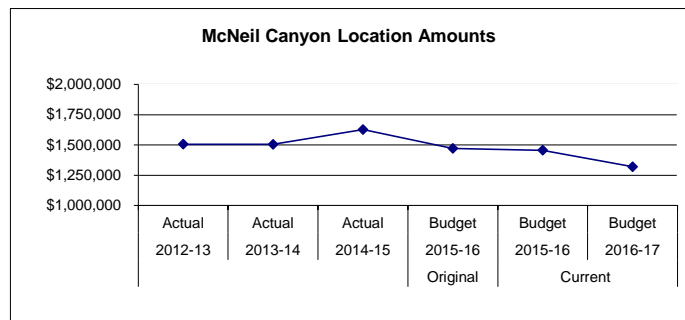


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 784,564	\$ 805,968	\$ 846,367	3100 Certificated Salaries	\$ 758,688	\$ 743,200	\$ 671,250	\$ (71,950)	(10)
189,169	158,495	183,464	3200 Non-Certificated Salaries	188,871	171,827	167,656	(4,171)	(2)
376,244	398,640	442,094	3500 Employee Benefits	437,986	427,455	394,609	(32,846)	(8)
<u>1,349,977</u>	<u>1,363,103</u>	<u>1,471,925</u>	Subtotal - Personnel Services	<u>1,385,545</u>	<u>1,342,482</u>	<u>1,233,515</u>	<u>(108,967)</u>	(8)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
932	535	465	4200 Staff Travel	1,000	813	1,500	687	85
-	264	-	4250 Student Travel	-	-	-	-	-
6,124	6,521	8,134	4300 Utility Services	7,850	7,351	7,850	499	7
109,915	93,510	84,929	4350 Energy	60,000	74,323	60,000	(14,323)	(19)
2,775	2,159	1,981	4400 Other Purchased Services	2,046	2,457	1,964	(493)	(20)
35,793	38,594	55,368	4500 Supplies, Materials, and Media	14,962	25,525	14,214	(11,311)	(44)
737	700	700	4900 Other Expenses	800	750	800	50	7
<u>156,276</u>	<u>142,283</u>	<u>151,577</u>	Subtotal - Others	<u>86,658</u>	<u>111,219</u>	<u>86,328</u>	<u>(24,891)</u>	(22)
-	-	3,285	5100 Equipment	-	2,243	-	(2,243)	(100)
<u>\$ 1,506,253</u>	<u>\$ 1,505,386</u>	<u>\$ 1,626,787</u>	Location Totals	<u>\$ 1,472,203</u>	<u>\$ 1,455,944</u>	<u>\$ 1,319,843</u>	<u>\$ (136,101)</u>	(9)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
136.00	131.00	120.00	Enrollment in ADM (K-6)	113.00	116.00	107.00

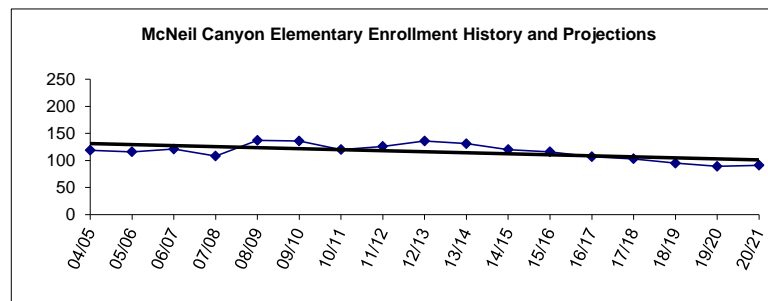
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
9.00	9.50	9.50	Teacher (Includes Quest)	8.00	7.93	6.93
-	-	-	Specialist*	-	-	-
0.90	0.90	1.00	Special Ed Teacher**	1.00	1.00	1.00
10.40	10.90	11.00	Certificated Subtotal	9.50	9.43	8.43
0.62	0.62	0.62	Special Ed Aide	0.62	0.63	0.63
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
3.85	3.85	3.85	Non-Certificated Subtotal	3.85	3.86	3.86
14.25	14.75	14.85	Total	13.35	13.29	12.29

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

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

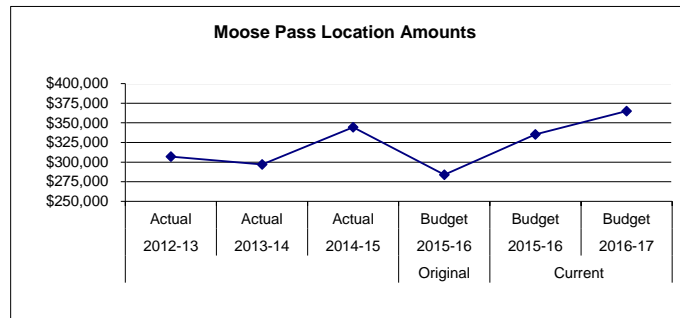


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 97,726	\$ 97,850	\$ 102,254	3100 Certificated Salaries	\$ 103,260	\$ 98,942	\$ 101,233	\$ 2,291	2
61,216	52,407	72,248	3200 Non-Certificated Salaries	45,075	78,456	90,435	11,979	15
83,804	79,130	106,129	3500 Employee Benefits	77,922	104,683	115,690	11,007	11
<u>242,746</u>	<u>229,387</u>	<u>280,631</u>	Subtotal - Personnel Services	<u>226,257</u>	<u>282,081</u>	<u>307,358</u>	<u>25,277</u>	9
1,434	1,138	783	4200 Staff Travel	1,250	1,250	1,250	-	-
17,015	21,062	21,663	4300 Utility Services	21,100	20,733	21,100	367	2
31,838	34,995	26,369	4350 Energy	32,000	23,603	32,000	8,397	36
560	260	358	4400 Other Purchased Services	637	637	637	-	-
13,192	9,260	13,961	4500 Supplies, Materials, and Media	2,423	6,621	2,405	(4,216)	(64)
255	263	641	4900 Other Expenses	253	276	253	(23)	(8)
<u>64,294</u>	<u>66,978</u>	<u>63,775</u>	Subtotal - Other	<u>57,663</u>	<u>53,120</u>	<u>57,645</u>	<u>4,525</u>	9
-	538	-	5100 Equipment	-	-	-	-	-
<u>\$ 307,040</u>	<u>\$ 296,903</u>	<u>\$ 344,406</u>	Location Totals	<u>\$ 283,920</u>	<u>\$ 335,201</u>	<u>\$ 365,003</u>	<u>\$ 29,802</u>	9



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
17.00	16.00	14.00	Enrollment in ADM (K-8)	10.00	10.00	10.00

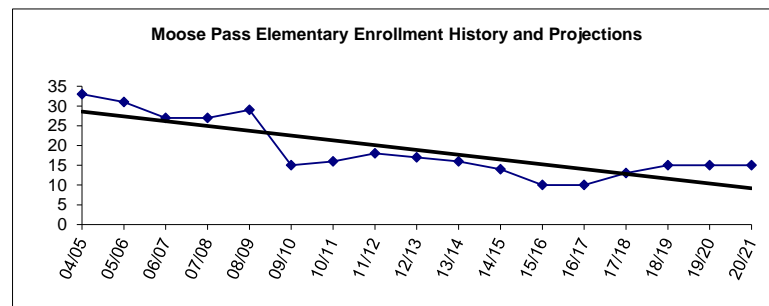
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.20
1.10	1.11	1.10	Teachers (includes Quest)	1.10	1.10	1.10
0.20	0.18	0.13	Specialists*	0.13	0.05	0.05
-	-	0.02	Special Ed Teachers**	0.02	0.02	0.02
1.50	1.49	1.45	Certificated Subtotal	1.45	1.37	1.37
-	-	-	Special Ed Aides	-	-	-
-	0.88	0.88	Aide	-	0.88	0.88
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.75	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodians	0.25	0.50	0.50
1.42	2.30	2.17	Non-Certificated Subtotal	1.17	2.17	2.30
2.92	3.79	3.62	Total	2.62	3.54	3.67

* "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.

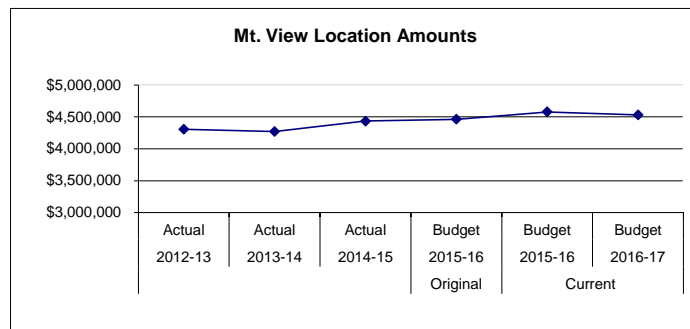


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 2,202,978	\$ 2,180,197	\$ 2,197,595	3100 Certificated Salaries	\$ 2,209,523	\$ 2,255,411	\$ 2,201,278	\$ (54,133)	(2)
610,310	568,231	602,032	3200 Non-Certificated Salaries	615,299	634,538	632,225	(2,313)	(0)
1,238,270	1,267,830	1,328,204	3500 Employee Benefits	1,458,271	1,458,998	1,515,942	56,944	4
4,051,558	4,016,258	4,127,831	Subtotal - Personnel Services	4,283,093	4,348,947	4,349,445	498	0
967	826	-	4200 Staff Travel	1,000	-	1,000	1,000	100
11,393	11,151	12,424	4300 Utility Services	11,500	12,285	11,500	(785)	(6)
115,300	117,465	131,504	4350 Energy	110,000	121,982	110,000	(11,982)	(10)
9,820	7,820	8,258	4400 Other Purchased Services	6,423	11,658	6,478	(5,180)	(44)
108,766	112,950	150,941	4500 Supplies, Materials, and Media	49,401	82,189	49,757	(32,432)	(39)
1,500	1,400	1,695	4900 Other Expenses	1,786	1,500	1,786	286	19
247,746	251,612	304,822	Subtotal - Other	180,110	229,614	180,521	(49,093)	(21)
6,156	2,180	911	5100 Equipment	-	-	-	-	-
<u>\$ 4,305,460</u>	<u>\$ 4,270,050</u>	<u>\$ 4,433,564</u>	Location Totals	<u>\$ 4,463,203</u>	<u>\$ 4,578,561</u>	<u>\$ 4,529,966</u>	<u>\$ (48,595)</u>	(1)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
468.00	441.00	445.00	Enrollment in ADM (K-5)	433.00	451.00	437.00

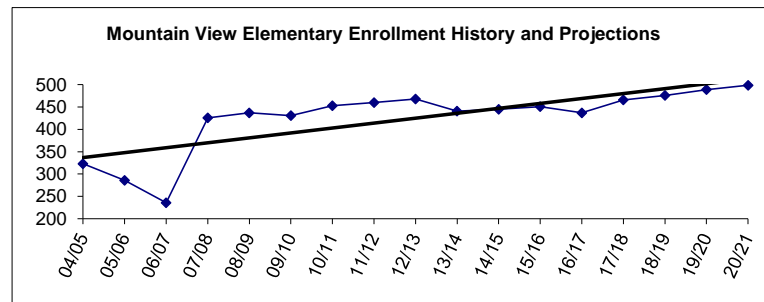
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	1.50
24.00	23.00	22.00	Teacher (Includes Quest)	22.50	22.50	22.50
2.80	3.01	2.60	Specialist *	2.60	3.17	2.67
6.00	6.00	6.00	Special Ed Teacher **	6.00	6.00	6.00
<u>34.80</u>	<u>34.01</u>	<u>32.60</u>	Certificated Subtotal	<u>33.10</u>	<u>33.67</u>	<u>32.67</u>
10.89	10.56	10.56	Special Ed Aide	10.56	10.56	10.56
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.94	0.88	0.88	Nurse ***	0.88	0.88	0.88
2.00	2.00	2.00	Support	2.00	2.00	2.00
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>17.77</u>	<u>17.38</u>	<u>17.38</u>	Non-Certificated Subtotal	<u>17.38</u>	<u>17.38</u>	<u>17.38</u>
<u>52.57</u>	<u>51.39</u>	<u>49.98</u>	Total	<u>50.48</u>	<u>51.05</u>	<u>50.05</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.

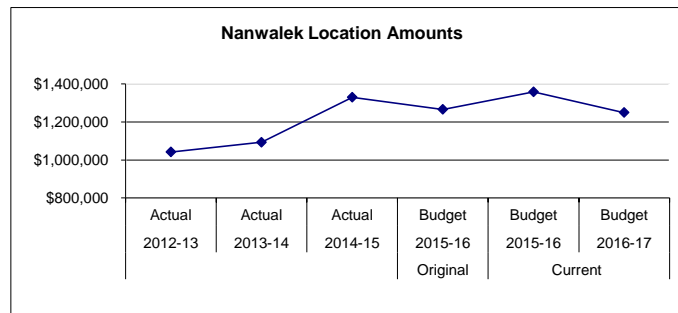


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 410,924	\$ 460,517	\$ 475,828	3100 Certificated Salaries	\$ 489,151	\$ 488,935	\$ 438,520	\$ (50,415)	(10)
137,256	110,820	181,150	3200 Non-Certificated Salaries	145,293	194,205	182,128	(12,077)	(6)
260,360	250,710	359,809	3500 Employee Benefits	354,898	364,724	351,157	(13,567)	(4)
808,540	822,047	1,016,787	Subtotal - Personnel Services	989,342	1,047,864	971,805	(76,059)	(7)
256	5,003	752	4100 Professional and Technical Services	-	4,800	-	(4,800)	-
3,961	8,379	2,976	4200 Staff Travel	5,000	5,532	6,500	968	17
1,800	2,650	4,000	4250 Student Travel	-	4,000	-	(4,000)	(100)
112,583	110,907	124,681	4300 Utility Services	156,200	145,017	156,200	11,183	8
57,128	73,926	71,812	4350 Energy	75,250	77,436	75,250	(2,186)	(3)
16,138	21,369	32,091	4400 Other Purchased Services	21,719	23,335	21,692	(1,643)	(7)
32,361	36,334	54,842	4500 Supplies, Materials, and Media	12,763	27,097	12,459	(14,638)	(54)
6,320	7,432	6,770	4900 Other Expenses	5,620	7,840	5,620	(2,220)	(28)
230,547	266,000	297,924	Subtotal - Other	276,552	295,057	277,721	(17,336)	(6)
2,718	5,379	15,407	5100 Equipment	-	15,801	-	(15,801)	(100)
<u>\$ 1,041,805</u>	<u>\$ 1,093,426</u>	<u>\$ 1,330,118</u>	Location Totals	<u>\$ 1,265,894</u>	<u>\$ 1,358,722</u>	<u>\$ 1,249,526</u>	<u>\$ (109,196)</u>	(8)



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 Sug's'tun bilingual program. The school works in partnership with Chugachmiut Corporation to provide culture and language education, and with Project Grad to provide academic, cultural, and family support. Popular sports are Native Youth Olympics, basketball, and volleyball.

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

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
79.00	78.00	79.00	Enrollment in ADM (K-12)	80.00	76.00	78.00

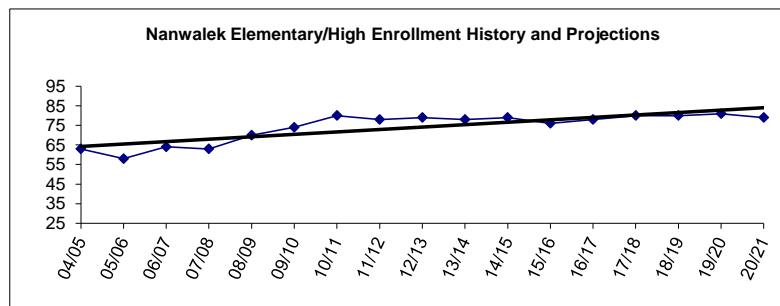
FTE's Included In Current Budget

0.50	0.80	0.80	Adminrator	0.80	0.80	0.80
6.00	5.50	5.70	Teacher (Includes Quest)	5.70	5.70	4.70
-	0.30	0.30	Specialist*	0.30	0.30	0.30
0.40	0.90	1.00	Special Ed Teacher**	1.00	1.00	1.00
6.90	7.50	7.80	Certificated Subtotal	7.80	7.80	6.80
1.76	2.64	1.76	Special Ed Aide	0.88	3.96	3.52
0.15	0.15	0.15	Nurse***	0.15	0.15	0.15
-	-	-	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
3.79	4.67	3.79	Non-Certificated Subtotal	2.91	5.99	5.55
10.69	12.17	11.59	Total	10.71	13.79	12.35

* "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.

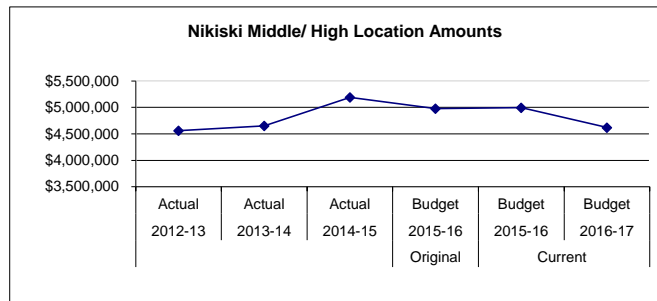


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 2,329,130	\$ 2,337,541	\$ 2,466,826	3100 Certificated Salaries	\$ 2,410,630	\$ 2,412,607	\$ 2,178,877	\$ (233,730)	(10)
554,608	561,837	693,262	3200 Non-Certificated Salaries	666,017	659,236	629,650	(29,586)	(4)
1,160,519	1,186,814	1,366,396	3500 Employee Benefits	1,450,325	1,416,583	1,364,386	(52,197)	(4)
4,044,257	4,086,192	4,526,484	Subtotal - Personnel Services	4,526,972	4,488,426	4,172,913	(315,513)	(7)
-	947	2,000	4100 Professional and Technical Services	-	-	-	-	-
4,021	3,094	5,889	4200 Staff Travel	5,000	6,007	6,000	(7)	(0)
19,456	18,280	20,533	4250 Student Travel	-	21,951	-	(21,951)	(100)
22,578	23,270	23,611	4300 Utility Services	22,714	23,913	22,714	(1,199)	(5)
282,425	338,511	371,503	4350 Energy	337,500	321,811	337,500	15,689	5
8,152	10,645	6,699	4400 Other Purchased Services	9,661	11,815	9,237	(2,578)	(22)
128,530	110,156	141,194	4500 Supplies, Materials, and Media	68,576	87,117	64,040	(23,077)	(26)
5,204	5,253	5,365	4900 Other Expenses	6,809	6,559	6,809	250	4
470,366	510,156	576,794	Subtotal - Other	450,260	479,173	446,300	(32,873)	(7)
46,936	55,352	87,753	5100 Equipment	-	26,976	-	(26,976)	(100)
\$ 4,561,559	\$ 4,651,700	\$ 5,191,031	Location Totals	\$ 4,977,232	\$ 4,994,575	\$ 4,619,213	\$ (375,362)	(8)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
384.00	397.00	399.00	Enrollment in ADM (7-12)	393.00	364.00	362.00

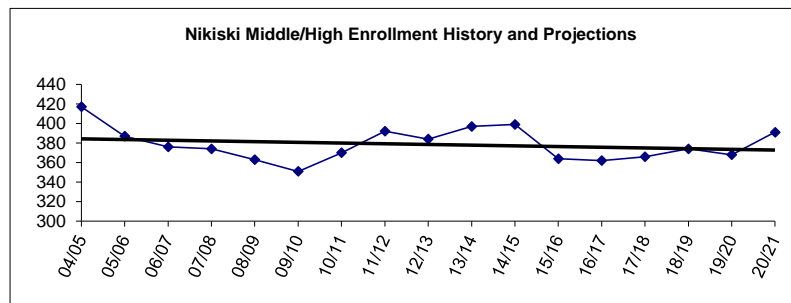
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	1.50
24.20	23.20	23.95	Teacher (Includes Quest)	22.95	23.10	19.60
1.71	1.70	2.20	Specialist*	2.20	2.03	2.03
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
32.91	31.90	33.15	Certificated Subtotal	32.15	32.13	28.13
4.05	4.05	6.16	Special Ed Aide	6.16	5.28	5.28
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.01	3.14	3.50	Support	3.00	3.00	3.00
4.50	4.00	4.50	Custodian	4.00	4.00	4.00
13.32	12.95	15.92	Non-Certificated Subtotal	14.92	14.04	14.04
46.23	44.85	49.07	Total	47.07	46.17	42.17

* "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.



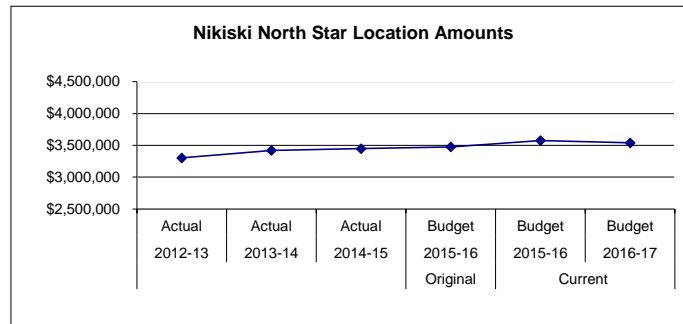
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 52 Nikiski North Star Elementary

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,702,889	\$ 1,758,054	\$ 1,744,591	3100 Certificated Salaries	\$ 1,776,321	\$ 1,804,178	\$ 1,777,347	\$ (26,831)	(1)
446,041	438,274	394,836	3200 Non-Certificated Salaries	409,861	426,882	422,485	(4,397)	(1)
931,256	983,513	977,071	3500 Employee Benefits	1,083,872	1,092,096	1,133,703	41,607	4
3,080,186	3,179,841	3,116,498	Subtotal - Personnel Services	3,270,054	3,323,156	3,333,535	10,379	0
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
578	701	1,142	4200 Staff Travel	1,000	1,114	1,000	(114)	(10)
12,225	15,536	16,793	4300 Utility Services	16,163	16,627	16,163	(464)	(3)
119,145	147,883	163,152	4350 Energy	140,000	159,320	140,000	(19,320)	(12)
5,405	5,955	8,127	4400 Other Purchased Services	5,425	9,315	5,425	(3,890)	(42)
83,721	62,089	137,988	4500 Supplies, Materials, and Media	41,442	64,358	41,442	(22,916)	(36)
1,236	1,019	1,044	4900 Other Expenses	1,575	1,486	1,575	89	6
222,310	233,183	328,246	Subtotal - Other	205,605	252,220	205,605	(46,615)	(18)
163	5,911	2,834	5100 Equipment	-	-	-	-	-
<u>\$ 3,302,659</u>	<u>\$ 3,418,935</u>	<u>\$ 3,447,578</u>	Location Totals	<u>\$ 3,475,659</u>	<u>\$ 3,575,376</u>	<u>\$ 3,539,140</u>	<u>\$ (36,236)</u>	(1)



Nikiski North Star Elementary School serves grades pre-school - 6, and is located in Nikiski, Alaska on the Kenai Peninsula. In 2004 the two Nikiski elementary schools consolidated into one, with the new name of Nikiski North Star Elementary (NNS). The school is characterized by strong parental and community support. NNS is proud to be considered a CHARACTER COUNTS! school. Academics, specifically reading comprehension and mathematics, continue to be the main focus of the school. Additional support within the school is provided by Title I, the Boys and Girls Club, Central Peninsula Counseling Services, NAKENU and the Salamatof Native Corporation. In addition, NNS offers a morning and afternoon pre-kindergarten class for local four year olds.

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

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 52 Nikiski North Star Elementary

2012-13	2013-14	2014-15		2015-16	Current 2015-16	2016-17
Actual	Actual	Actual	Account Description	Budget	Budget	Budget
360.00	362.00	366.00	Enrollment in ADM (K-6)	360.00	372.00	360.00

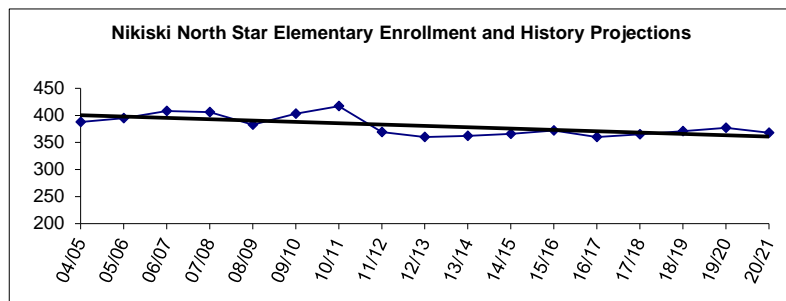
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.00	20.00	19.50	Teacher (Includes Quest)	20.00	20.00	19.50
1.44	1.50	1.50	Specialist*	1.50	1.50	1.50
4.00	4.00	4.00	Special Ed Teacher**	4.00	4.50	4.50
<u>25.44</u>	<u>26.50</u>	<u>26.00</u>	Certificated Subtotal	<u>26.50</u>	<u>27.00</u>	<u>26.50</u>
6.51	6.51	4.40	Special Ed Aide	4.40	4.40	4.40
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	2.00	1.75	2.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>12.33</u>	<u>12.33</u>	<u>10.22</u>	Non-Certificated Subtotal	<u>10.72</u>	<u>10.47</u>	<u>10.72</u>
<u>37.77</u>	<u>38.83</u>	<u>36.22</u>	Total	<u>37.22</u>	<u>37.47</u>	<u>37.22</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.



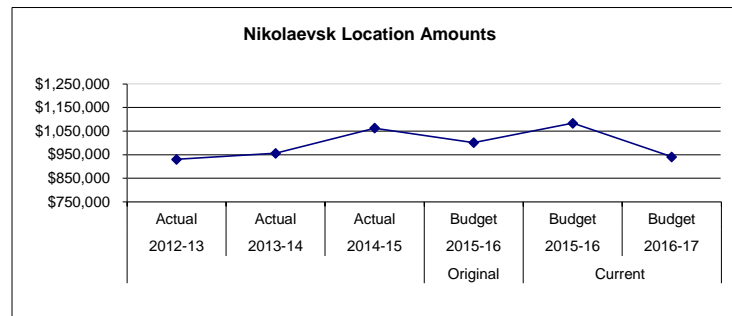
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 38 Nikolaevsk Elementary / High

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 444,948	\$ 483,987	\$ 498,919	3100 Certificated Salaries	\$ 470,097	\$ 504,087	\$ 406,600	\$ (97,487)	(19)
132,256	122,182	150,111	3200 Non-Certificated Salaries	155,989	168,082	162,419	(5,663)	(3)
227,881	242,093	280,937	3500 Employee Benefits	295,269	305,628	293,016	(12,612)	(4)
<u>805,085</u>	<u>848,262</u>	<u>929,967</u>	Subtotal - Personnel Services	<u>921,355</u>	<u>977,797</u>	<u>862,035</u>	<u>(115,762)</u>	(12)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,058	2,816	2,166	4200 Staff Travel	3,500	3,093	3,500	407	13
4,187	4,400	4,961	4250 Student Travel	-	4,893	-	(4,893)	(100)
7,057	7,656	8,816	4300 Utility Services	9,300	8,184	9,300	1,116	14
57,132	59,086	70,389	4350 Energy	51,500	66,052	51,500	(14,552)	(22)
1,874	1,136	1,367	4400 Other Purchased Services	2,201	2,201	2,132	(69)	(3)
30,721	28,603	42,731	4500 Supplies, Materials, and Media	11,064	17,844	10,539	(7,305)	(41)
1,353	1,354	1,334	4900 Other Expenses	2,102	1,802	2,102	300	17
<u>104,382</u>	<u>105,051</u>	<u>131,764</u>	Subtotal - Other	<u>79,667</u>	<u>104,069</u>	<u>79,073</u>	<u>(24,996)</u>	(24)
<u>20,759</u>	<u>2,650</u>	<u>1,137</u>	5100 Equipment	<u>-</u>	<u>1,470</u>	<u>-</u>	<u>(1,470)</u>	(100)
<u>\$ 930,226</u>	<u>\$ 955,963</u>	<u>\$ 1,062,868</u>	Location Totals	<u>\$ 1,001,022</u>	<u>\$ 1,083,336</u>	<u>\$ 941,108</u>	<u>\$ (142,228)</u>	(13)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
70.00	72.00	64.00	Enrollment in ADM (K-12)	64.00	66.00	59.00

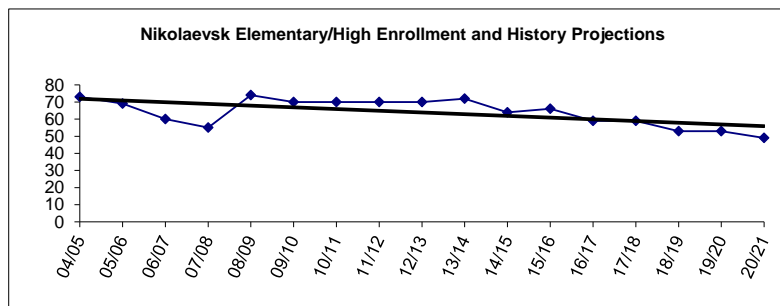
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	4.50	Teacher (Includes Quest)	4.00	4.10	3.60
0.07	0.40	0.43	Specialist*	0.43	0.55	0.55
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.07</u>	<u>6.40</u>	<u>6.43</u>	Certificated Subtotal	<u>5.93</u>	<u>6.15</u>	<u>5.65</u>
-	-	-	Special Ed Aide	-	0.88	0.88
0.63	0.75	0.75	Aide	0.75	0.75	0.75
0.18	0.17	0.18	Nurse***	0.18	0.18	0.18
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.69</u>	<u>2.80</u>	<u>2.81</u>	Non-Certificated Subtotal	<u>2.81</u>	<u>3.69</u>	<u>3.69</u>
<u>8.76</u>	<u>9.20</u>	<u>9.24</u>	Total	<u>8.74</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.

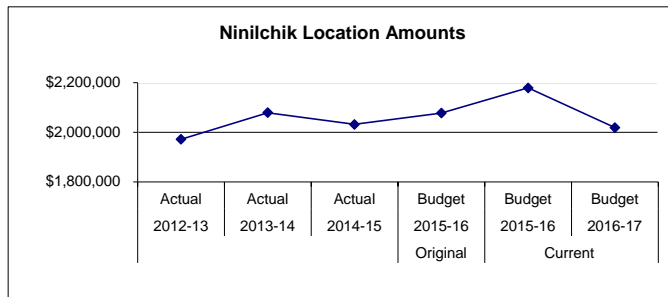


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 952,896	\$ 1,009,478	\$ 959,122	3100 Certificated Salaries	\$ 1,016,188	\$ 1,030,540	\$ 945,460	\$ (85,080)	(8)
299,953	303,348	305,559	3200 Non-Certificated Salaries	289,519	324,086	307,948	(16,138)	-
516,719	547,428	553,300	3500 Employee Benefits	609,324	628,002	604,956	(23,046)	(4)
<u>1,769,568</u>	<u>1,860,254</u>	<u>1,817,981</u>	Subtotal - Personnel Services	<u>1,915,031</u>	<u>1,982,628</u>	<u>1,858,364</u>	<u>(124,264)</u>	(6)
-	6,349	-	4100 Professional and Technical Services	-	4,800	-	(4,800)	-
3,137	3,456	2,770	4200 Staff Travel	3,500	5,335	3,500	(1,835)	(34)
10,130	7,121	6,200	4250 Student Travel	-	5,667	-	(5,667)	(100)
4,023	2,160	4,308	4300 Utility Services	3,854	4,277	3,854	(423)	(10)
119,217	123,904	137,813	4350 Energy	123,000	127,086	123,000	(4,086)	(3)
3,368	2,549	1,899	4400 Other Purchased Services	3,986	4,075	3,767	(308)	(8)
43,453	56,548	50,149	4500 Supplies, Materials, and Media	26,326	35,233	24,227	(11,006)	(31)
2,721	2,314	2,314	4900 Other Expenses	1,994	2,990	1,994	(996)	(33)
<u>186,049</u>	<u>204,401</u>	<u>205,453</u>	Subtotal - Other	<u>162,660</u>	<u>189,463</u>	<u>160,342</u>	<u>(24,321)</u>	(13)
<u>15,674</u>	<u>14,302</u>	<u>8,321</u>	5100 Equipment	<u>-</u>	<u>7,224</u>	<u>-</u>	<u>(7,224)</u>	(100)
<u>\$ 1,971,291</u>	<u>\$ 2,078,957</u>	<u>\$ 2,031,755</u>	Location Totals	<u>\$ 2,077,691</u>	<u>\$ 2,179,315</u>	<u>\$ 2,018,706</u>	<u>\$ (155,809)</u>	(7)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
141.00	139.00	150.00	Enrollment in ADM (K-12)	150.00	138.00	134.00

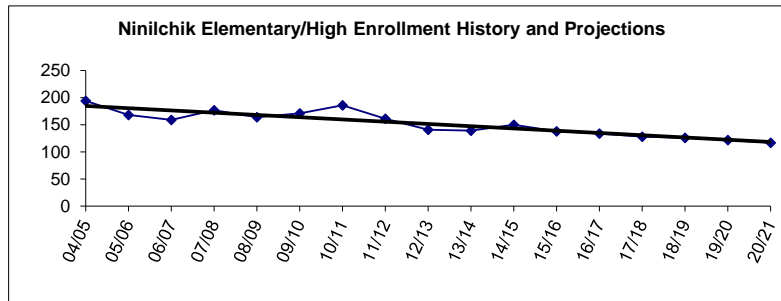
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.30	9.18	Teacher (Includes Quest)	9.68	9.66	8.66
0.78	1.26	1.25	Specialist*	1.25	1.20	0.80
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.28</u>	<u>14.56</u>	<u>13.43</u>	Certificated Subtotal	<u>13.93</u>	<u>13.86</u>	<u>12.46</u>
1.26	1.26	1.26	Special Ed Aide	1.26	1.51	1.51
0.40	0.40	0.40	Nurse***	0.40	0.40	0.40
2.00	2.00	2.00	Support	2.00	2.00	2.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>6.16</u>	<u>6.16</u>	<u>6.16</u>	Non-Certificated Subtotal	<u>6.16</u>	<u>6.41</u>	<u>6.41</u>
<u>20.44</u>	<u>20.72</u>	<u>19.59</u>	Total	<u>20.09</u>	<u>20.27</u>	<u>18.87</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.

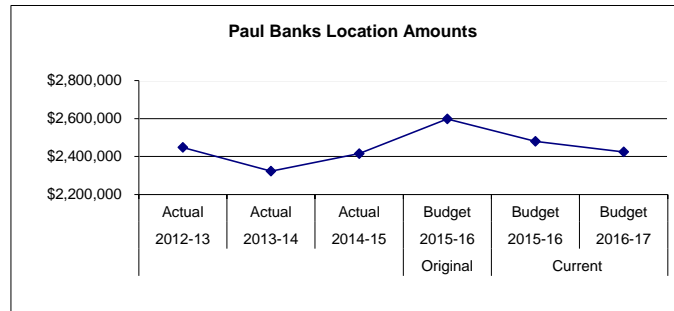


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,139,773	\$ 1,153,936	\$ 1,180,792	3100 Certificated Salaries	\$ 1,298,682	\$ 1,206,700	\$ 1,160,000	\$ (46,700)	(4)
416,676	335,928	355,360	3200 Non-Certificated Salaries	366,910	371,011	359,944	(11,067)	(3)
682,484	653,597	692,181	3500 Employee Benefits	800,571	756,902	773,427	16,525	2
<u>2,238,933</u>	<u>2,143,461</u>	<u>2,228,333</u>	Subtotal - Personnel Services	<u>2,466,163</u>	<u>2,334,613</u>	<u>2,293,371</u>	<u>(41,242)</u>	(2)
1,250	1,250	1,250	4100 Professional and Technical Services	-	-	-	-	-
1,201	851	1,478	4200 Staff Travel	1,500	1,500	1,500	-	-
15,390	16,205	15,481	4300 Utility Services	16,748	16,713	16,748	35	0
139,534	108,503	93,071	4350 Energy	85,000	87,900	85,000	(2,900)	(3)
4,157	3,161	3,177	4400 Other Purchased Services	3,072	3,360	2,949	(411)	(12)
37,899	47,573	69,857	4500 Supplies, Materials, and Media	23,564	34,155	22,385	(11,770)	(34)
800	800	800	4900 Other Expenses	2,172	1,884	2,172	288	15
<u>200,231</u>	<u>178,343</u>	<u>185,114</u>	Subtotal - Other	<u>132,056</u>	<u>145,512</u>	<u>130,754</u>	<u>(14,758)</u>	(10)
<u>9,115</u>	<u>1,522</u>	<u>1,852</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,448,279</u>	<u>\$ 2,323,326</u>	<u>\$ 2,415,299</u>	Location Totals	<u>\$ 2,598,219</u>	<u>\$ 2,480,125</u>	<u>\$ 2,424,125</u>	<u>\$ (56,000)</u>	(2)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2011-12 Actual	2012-13 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
169.00	194.00	203.00	Enrollment in ADM (PS-2)	188.00	206.00	179.00

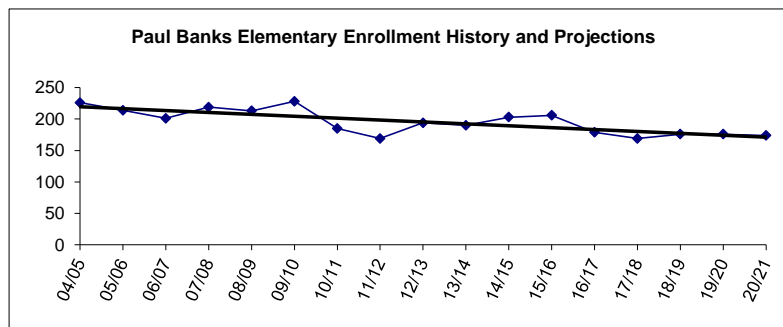
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	11.00	10.50	Teacher (Includes Quest)	12.50	11.25	10.75
1.00	1.30	1.40	Specialist*	1.40	1.30	1.30
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>16.00</u>	<u>16.30</u>	<u>15.90</u>	Certificated Subtotal	<u>17.90</u>	<u>16.55</u>	<u>16.05</u>
7.04	4.40	4.40	Special Ed Aide	4.40	4.40	4.40
0.38	0.38	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>11.30</u>	<u>8.66</u>	<u>8.66</u>	Non-Certificated Subtotal	<u>8.66</u>	<u>8.66</u>	<u>8.66</u>
<u>27.30</u>	<u>24.96</u>	<u>24.56</u>	Total	<u>26.56</u>	<u>25.21</u>	<u>24.71</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.



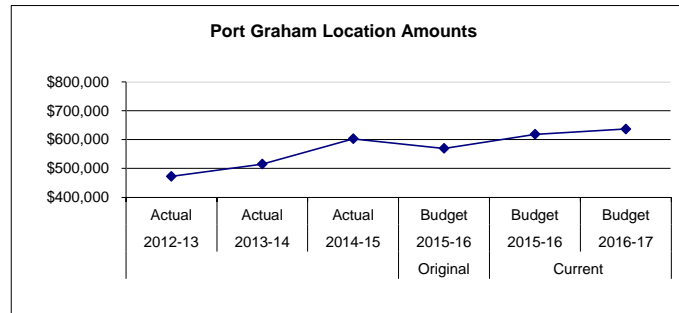
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 40 Port Graham Elementary / High

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 104,465	\$ 140,043	\$ 160,641	3100 Certificated Salaries	\$ 135,531	\$ 167,476	\$ 172,840	\$ 5,364	3
58,282	69,821	67,196	3200 Non-Certificated Salaries	61,984	72,567	64,850	(7,717)	(11)
70,838	90,612	98,350	3500 Employee Benefits	112,181	139,423	138,286	(1,137)	(1)
233,585	300,476	326,187	Subtotal - Personnel Services	309,696	379,466	375,976	(3,490)	(1)
-	325	752	4100 Professional and Technical Services	-	-	-	-	-
6,359	5,233	4,848	4200 Staff Travel	5,000	5,000	6,000	1,000	20
2,200	1,025	3,000	4250 Student Travel	-	3,000	-	(3,000)	(100)
92,620	92,678	120,435	4300 Utility Services	151,200	134,400	151,200	16,800	13
108,591	98,417	116,217	4350 Energy	91,008	73,297	91,008	17,711	24
3,321	2,634	3,768	4400 Other Purchased Services	4,435	4,139	4,408	269	6
16,506	10,383	21,751	4500 Supplies, Materials, and Media	5,695	13,773	5,698	(8,075)	(59)
1,807	2,242	1,980	4900 Other Expenses	2,302	2,202	2,302	100	5
231,404	212,937	272,751	Subtotal - Other	259,640	235,811	260,616	24,805	11
7,807	1,799	4,038	5100 Equipment	-	3,248	-	(3,248)	(100)
\$ 472,796	\$ 515,212	\$ 602,976	Location Totals	\$ 569,336	\$ 618,525	\$ 636,592	\$ 18,067	3



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

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

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 40 Port Graham Elementary / High

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
19.00	20.00	27.00	Enrollment in ADM (K-12)	30.00	25.00	28.00

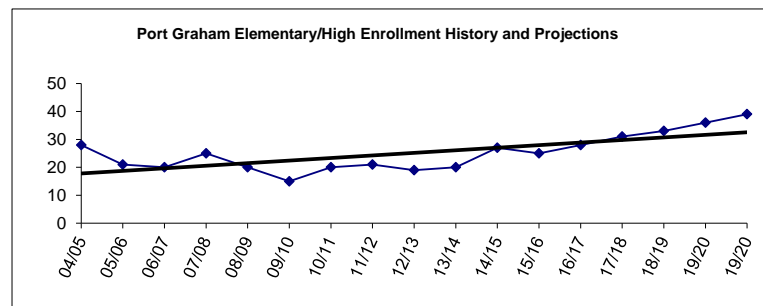
FTE's Included In Current Budget

0.50	0.20	0.20	Administrator	0.20	0.20	0.20
1.00	2.00	2.00	Teacher (Includes Quest)	1.50	2.00	2.00
-	0.20	0.20	Specialist*	0.20	0.20	0.20
0.20	0.10	0.15	Special Ed Teacher**	0.15	0.39	0.39
<u>1.70</u>	<u>2.50</u>	<u>2.55</u>	Certificated Subtotal	<u>2.05</u>	<u>2.79</u>	<u>2.79</u>
0.88	0.88	0.44	Special Ed Aide	0.44	0.44	0.44
-	-	0.88	Aide	-	-	-
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.88	0.88	0.72	Support	0.88	0.72	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.31</u>	<u>2.31</u>	<u>2.59</u>	Non-Certificated Subtotal	<u>1.87</u>	<u>1.71</u>	<u>1.87</u>
<u>4.01</u>	<u>4.81</u>	<u>5.14</u>	Total	<u>3.92</u>	<u>4.50</u>	<u>4.66</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.

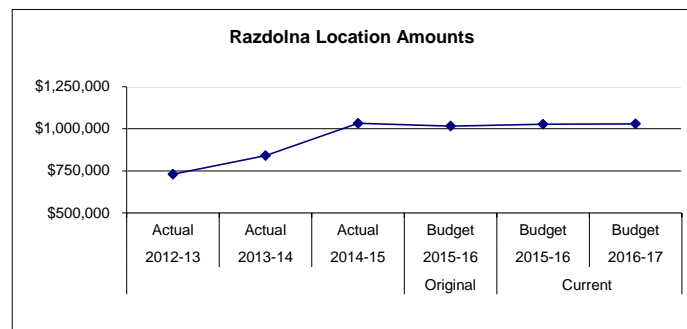


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 313,550	\$ 401,993	\$ 496,971	3100 Certificated Salaries	\$ 500,611	\$ 468,966	\$ 471,935	\$ 2,969	1
110,202	101,272	117,619	3200 Non-Certificated Salaries	115,588	138,971	134,233	(4,738)	(3)
198,674	227,976	277,730	3500 Employee Benefits	301,836	310,791	325,033	14,242	5
622,426	731,241	892,320	Subtotal - Personnel Services	918,035	918,728	931,201	12,473	1
595	539	1,558	4200 Staff Travel	750	750	750	-	-
3,074	5,661	8,364	4300 Utility Services	8,300	7,485	8,300	815	11
16,819	22,059	22,704	4350 Energy	22,000	22,260	22,000	(260)	(1)
31,012	48,627	53,375	4400 Other Purchased Services	54,536	54,371	54,550	179	0
32,440	31,804	50,849	4500 Supplies, Materials, and Media	11,712	21,677	11,837	(9,840)	(45)
1,041	1,004	886	4900 Other Expenses	1,041	1,150	1,041	(109)	(9)
84,981	109,694	137,736	Subtotal - Other	98,339	107,693	98,478	(9,215)	(9)
22,151	-	2,635	5100 Equipment	-	1,121	-	(1,121)	(100)
<u>\$ 729,558</u>	<u>\$ 840,935</u>	<u>\$ 1,032,691</u>	Location Totals	<u>\$ 1,016,374</u>	<u>\$ 1,027,542</u>	<u>\$ 1,029,679</u>	<u>\$ 2,137</u>	0



Razdolna School, located in the Village of Razdolna just outside of Homer, Alaska, is housed in a facility leased from the Village of Razdolna. The leased facility has been the home of Razdolna School since 1986 and currently houses students in grades K-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

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

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
76.00	77.00	83.00	Enrollment in ADM (K-12)	84.00	79.00	85.00

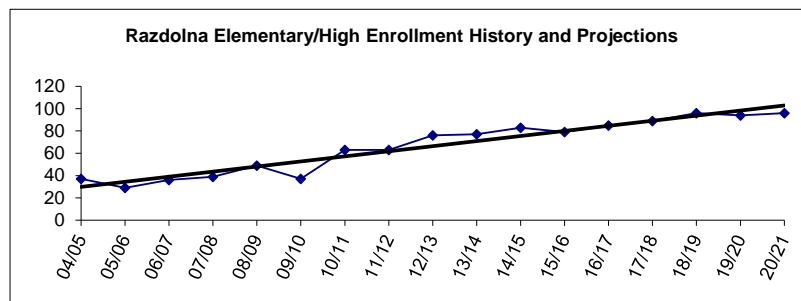
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	5.50	5.88	Teacher (Includes Quest)	5.50	5.50	5.50
-	-	0.16	Specialist*	0.16	0.17	0.17
0.10	0.10	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>5.10</u>	<u>6.10</u>	<u>7.54</u>	Certificated Subtotal	<u>7.16</u>	<u>7.17</u>	<u>7.17</u>
1.32	1.32	1.32	Aide	1.32	1.76	1.76
0.15	0.15	0.18	Nurse***	0.18	0.18	0.18
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.63	0.63	0.75	Custodian	0.75	0.75	0.75
<u>2.98</u>	<u>2.98</u>	<u>3.13</u>	Non-Certificated Subtotal	<u>3.13</u>	<u>3.57</u>	<u>3.57</u>
<u>8.08</u>	<u>9.08</u>	<u>10.67</u>	Total	<u>10.29</u>	<u>10.74</u>	<u>10.74</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.

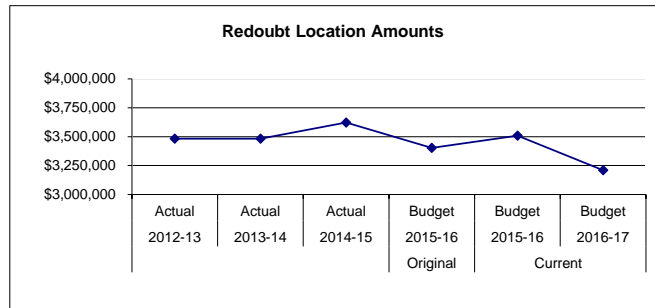


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,898,706	\$ 1,811,988	\$ 1,820,202	3100 Certificated Salaries	\$ 1,719,836	\$ 1,742,468	\$ 1,561,419	\$ (181,049)	(10)
430,259	456,749	483,069	3200 Non-Certificated Salaries	461,307	502,135	471,097	(31,038)	(6)
934,422	974,656	1,037,289	3500 Employee Benefits	1,075,724	1,085,896	1,035,423	(50,473)	(5)
3,263,387	3,243,393	3,340,560	Subtotal - Personnel Services	3,256,867	3,330,499	3,067,939	(262,560)	(8)
2,885	122	250	4200 Staff Travel	500	1,313	1,500	187	14
7,364	7,417	6,815	4300 Utility Services	8,450	7,161	8,450	1,289	18
96,515	96,609	106,208	4350 Energy	87,500	88,985	87,500	(1,485)	(2)
6,857	7,694	10,445	4400 Other Purchased Services	5,630	9,654	5,096	(4,558)	(47)
104,328	125,284	157,268	4500 Supplies, Materials, and Media	42,138	68,771	38,066	(30,705)	(45)
700	771	700	4900 Other Expenses	1,221	875	1,221	346	40
218,649	237,897	281,686	Subtotal - Other	145,439	176,759	141,833	(34,926)	(20)
421	959	459	5100 Equipment	-	1,449	-	(1,449)	(100)
<u>\$ 3,482,457</u>	<u>\$ 3,482,249</u>	<u>\$ 3,622,705</u>	Location Totals	<u>\$ 3,402,306</u>	<u>\$ 3,508,707</u>	<u>\$ 3,209,772</u>	<u>\$ (298,935)</u>	(9)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
409.00	390.00	420.00	Enrollment in ADM (K-6)	375.00	367.00	336.00

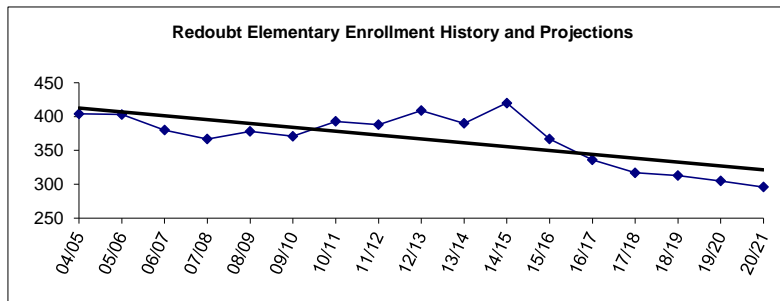
FTE's Included In Current Budget

1.60	1.00	1.00	Administrator	1.00	1.00	1.00
21.50	22.00	22.50	Teacher (Includes Quest)	19.50	19.50	16.50
1.90	1.90	2.50	Specialist*	2.50	2.10	2.10
3.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>28.00</u>	<u>26.90</u>	<u>28.00</u>	Certificated Subtotal	<u>25.00</u>	<u>24.60</u>	<u>21.60</u>
4.57	4.93	5.10	Special Ed Aide	5.10	5.78	5.78
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	2.00	2.00	Support	2.00	2.00	1.50
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>10.39</u>	<u>11.25</u>	<u>11.42</u>	Non-Certificated Subtotal	<u>11.42</u>	<u>12.10</u>	<u>11.60</u>
<u>38.39</u>	<u>38.15</u>	<u>39.42</u>	Total	<u>36.42</u>	<u>36.70</u>	<u>33.20</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.



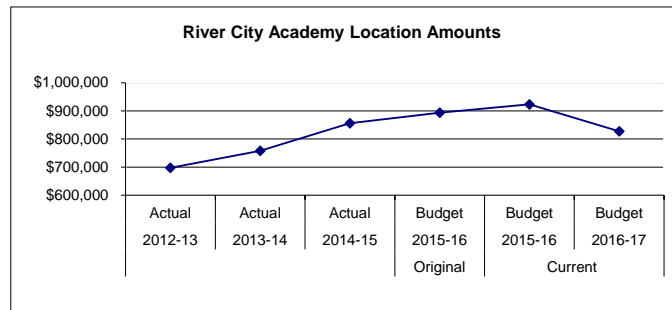
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 16 River City Academy

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 444,064	\$ 471,929	\$ 498,113	3100 Certificated Salaries	\$ 525,782	\$ 537,950	\$ 477,576	\$ (60,374)	(11)
39,656	45,541	87,295	3200 Non-Certificated Salaries	79,298	82,264	79,206	(3,058)	(4)
185,453	199,272	243,051	3500 Employee Benefits	272,246	271,126	255,252	(15,874)	(6)
669,173	716,742	828,459	Subtotal - Personnel Services	877,326	891,340	812,034	(79,306)	(9)
567	1,893	527	4200 Staff Travel	1,000	1,198	1,000	(198)	(17)
238	129	294	4300 Utility Services	200	261	200	(61)	(23)
633	890	605	4400 Other Purchased Services	1,954	1,954	1,844	(110)	(6)
23,356	18,513	22,458	4500 Supplies, Materials, and Media	12,959	20,490	11,787	(8,703)	(42)
714	1,434	1,216	4900 Other Expenses	474	215	474	259	120
25,508	22,859	25,100	Subtotal - Other	16,587	24,118	15,305	(8,813)	(37)
2,812	18,759	2,494	5100 Equipment	-	7,986	-	(7,986)	(100)
<u>\$ 697,493</u>	<u>\$ 758,360</u>	<u>\$ 856,053</u>	Location Totals	<u>\$ 893,913</u>	<u>\$ 923,444</u>	<u>\$ 827,339</u>	<u>\$ (88,119)</u>	(10)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
76.00	70.00	87.00	Enrollment in ADM (7-12)	88.00	77.00	80.00

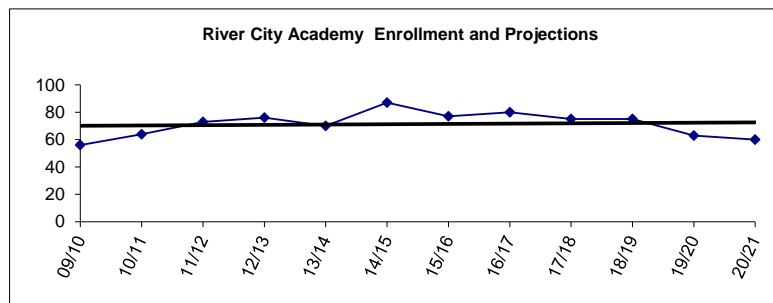
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.00	4.00	4.00	Teacher	4.50	4.50	4.00
0.64	0.57	0.25	Specialist*	0.25	0.45	0.05
1.00	1.00	1.48	Special Ed Teacher**	1.48	1.14	1.14
<u>6.64</u>	<u>6.57</u>	<u>6.73</u>	Certificated Subtotal	<u>7.23</u>	<u>7.09</u>	<u>6.19</u>
0.03	-	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>1.04</u>	<u>1.01</u>	<u>1.89</u>	Non-Certificated Subtotal	<u>1.89</u>	<u>1.89</u>	<u>1.89</u>
<u><u>7.68</u></u>	<u><u>7.58</u></u>	<u><u>8.62</u></u>	Totals	<u><u>9.12</u></u>	<u><u>8.98</u></u>	<u><u>8.08</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.

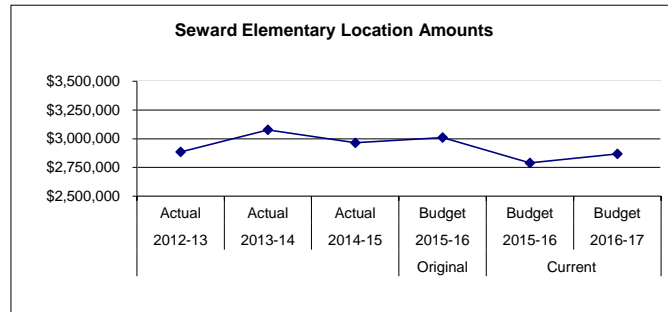


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures
Location: 42 Seward Elementary

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,459,088	\$ 1,533,072	\$ 1,426,423	3100 Certificated Salaries	\$ 1,478,420	\$ 1,391,491	\$ 1,402,418	\$ 10,927	1
348,346	400,561	379,181	3200 Non-Certificated Salaries	381,466	317,718	329,582	11,864	4
784,644	870,869	850,003	3500 Employee Benefits	918,086	851,479	902,630	51,151	6
2,592,078	2,804,502	2,655,607	Subtotal - Personnel Services	2,777,972	2,560,688	2,634,630	73,942	3
1,954	2,964	2,676	4200 Staff Travel	1,750	1,932	2,000	68	4
29,005	31,184	30,992	4300 Utility Services	30,100	31,157	30,100	(1,057)	(3)
164,815	152,611	161,258	4350 Energy	159,585	124,585	159,585	35,000	28
4,162	4,434	3,716	4400 Other Purchased Services	4,647	4,001	4,866	865	22
75,943	78,888	102,791	4500 Supplies, Materials, and Media	34,423	59,994	35,563	(24,431)	(41)
880	920	930	4900 Other Expenses	1,165	936	1,165	229	24
276,759	271,001	302,363	Subtotal - Other	231,670	222,605	233,279	10,674	5
15,340	1,098	6,179	5100 Equipment	-	5,682	-	(5,682)	(100)
<u>\$ 2,884,177</u>	<u>\$ 3,076,601</u>	<u>\$ 2,964,149</u>	Location Totals	<u>\$ 3,009,642</u>	<u>\$ 2,788,975</u>	<u>\$ 2,867,909</u>	<u>\$ 78,934</u>	3



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

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

Fund: 100 General Fund - Expenditures
Location: 42 Seward Elementary

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
336.00	338.00	305.00	Enrollment in ADM (PS-6)	288.00	313.00	304.00

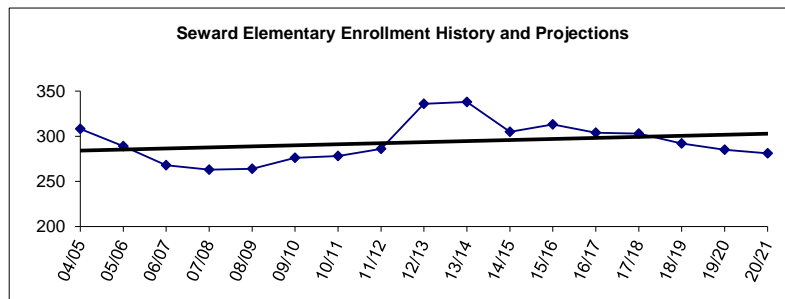
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.82	16.92	15.80	Teacher (Includes Quest)	15.70	15.45	15.45
1.50	1.50	1.70	Specialist*	1.70	1.33	1.33
3.75	3.75	3.08	Special Ed Teacher**	3.08	2.73	2.73
<u>23.07</u>	<u>23.17</u>	<u>21.58</u>	Certificated Subtotal	<u>21.48</u>	<u>20.51</u>	<u>20.51</u>
5.28	5.28	4.40	Special Ed Aide	4.40	3.52	3.52
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
1.00	1.50	1.50	Support	1.50	1.50	1.50
2.50	3.00	2.50	Custodian	2.50	2.50	3.00
<u>10.10</u>	<u>11.10</u>	<u>9.72</u>	Non-Certificated Subtotal	<u>9.72</u>	<u>8.84</u>	<u>9.34</u>
<u>33.17</u>	<u>34.27</u>	<u>31.30</u>	Total	<u>31.20</u>	<u>29.35</u>	<u>29.85</u>

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

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



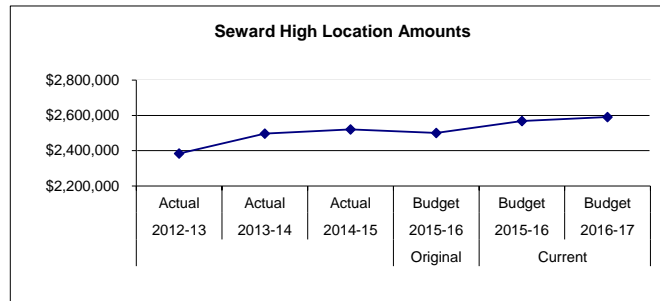
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 08 Seward High School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 935,815	\$ 971,338	\$ 1,018,248	3100 Certificated Salaries	\$ 975,145	\$ 1,077,139	\$ 1,051,362	\$ (25,777)	(2)
408,154	429,506	420,751	3200 Non-Certificated Salaries	416,469	413,831	381,376	(32,455)	(8)
553,573	607,497	648,564	3500 Employee Benefits	671,406	710,477	718,211	7,734	1
<u>1,897,542</u>	<u>2,008,341</u>	<u>2,087,563</u>	Subtotal - Personnel Services	<u>2,063,020</u>	<u>2,201,447</u>	<u>2,150,949</u>	<u>(50,498)</u>	(2)
-	1,539	-	4100 Professional and Technical Services	-	-	-	-	-
5,077	4,453	4,710	4200 Staff Travel	7,500	7,550	7,500	(50)	(1)
21,425	19,584	21,394	4250 Student Travel	-	20,774	-	(20,774)	(100)
104,680	110,149	105,314	4300 Utility Services	99,500	106,388	99,500	(6,888)	(6)
222,476	217,335	197,329	4350 Energy	285,000	148,314	285,000	136,686	92
13,600	4,145	4,820	4400 Other Purchased Services	5,312	8,252	5,476	(2,776)	(34)
89,887	89,715	85,244	4500 Supplies, Materials, and Media	36,387	49,220	37,976	(11,244)	(23)
3,865	3,979	3,934	4900 Other Expenses	4,581	5,431	4,581	(850)	(16)
<u>461,010</u>	<u>450,899</u>	<u>422,745</u>	Subtotal - Other	<u>438,280</u>	<u>345,929</u>	<u>440,033</u>	<u>94,104</u>	27
<u>25,387</u>	<u>38,303</u>	<u>10,134</u>	5100 Equipment	-	20,667	-	(20,667)	(100)
<u>\$ 2,383,939</u>	<u>\$ 2,497,543</u>	<u>\$ 2,520,442</u>	Location Totals	<u>\$ 2,501,300</u>	<u>\$ 2,568,043</u>	<u>\$ 2,590,982</u>	<u>\$ 22,939</u>	1



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
182.00	175.00	183.00	Enrollment in ADM (9-12)	169.00	177.00	181.00

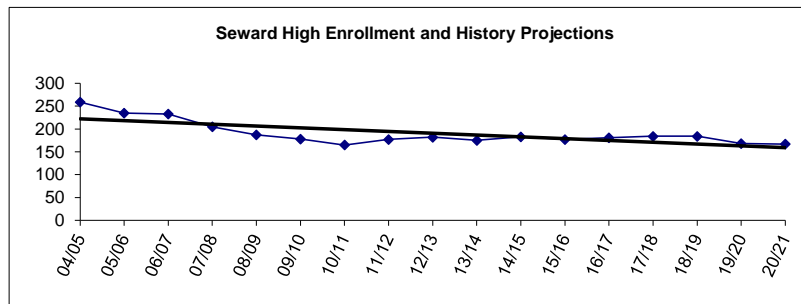
FTE's Included in Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
8.80	9.19	9.47	Teacher (Includes Quest)	8.47	9.33	8.53
1.80	1.83	2.00	Specialist*	2.00	1.09	1.09
1.00	1.00	1.00	Special Ed Teacher**	1.00	2.41	2.41
<u>12.60</u>	<u>13.02</u>	<u>13.47</u>	Certificated Subtotal	<u>12.47</u>	<u>13.83</u>	<u>13.03</u>
2.64	3.08	2.20	Special Ed Aide	2.20	2.64	2.64
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.22	0.22	0.22	Nurse***	0.22	0.22	0.22
3.00	3.00	3.00	Support	3.00	3.00	3.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>8.80</u>	<u>9.24</u>	<u>8.36</u>	Non-Certificated Subtotal	<u>8.36</u>	<u>8.80</u>	<u>8.80</u>
<u>21.40</u>	<u>22.26</u>	<u>21.83</u>	Total	<u>20.83</u>	<u>22.63</u>	<u>21.83</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.

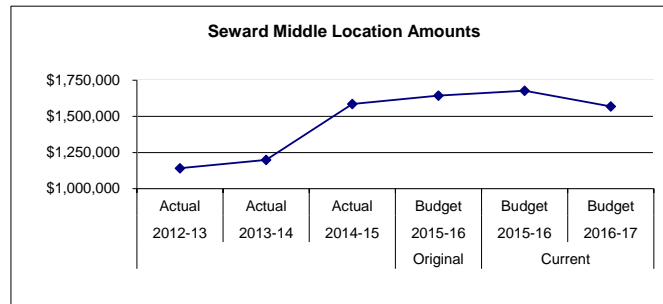


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 444,326	\$ 482,845	\$ 751,885	3100 Certificated Salaries	\$ 796,419	\$ 774,459	\$ 689,176	\$ (85,283)	(11)
177,296	179,077	190,674	3200 Non-Certificated Salaries	177,169	217,815	206,752	(11,063)	(5)
267,586	283,972	398,587	3500 Employee Benefits	443,408	463,530	447,819	(15,711)	(3)
889,208	945,894	1,341,146	Subtotal - Personnel Services	1,416,996	1,455,804	1,343,747	(112,057)	(8)
1,972	2,297	1,766	4200 Staff Travel	1,500	1,750	1,500	(250)	(14)
3,568	3,375	3,991	4250 Student Travel	-	4,047	-	(4,047)	(100)
42,380	43,680	46,684	4300 Utility Services	46,200	47,000	46,200	(800)	(2)
164,971	159,223	142,029	4350 Energy	153,940	130,022	153,940	23,918	18
1,917	1,013	1,668	4400 Other Purchased Services	2,958	2,758	2,753	(5)	(0)
23,910	30,268	40,233	4500 Supplies, Materials, and Media	19,976	24,391	18,485	(5,906)	(24)
786	682	203	4900 Other Expenses	2,295	1,345	2,295	950	71
239,504	240,538	236,574	Subtotal - Other	226,869	211,313	225,173	13,860	7
12,810	13,144	8,321	5100 Equipment	-	10,245	-	(10,245)	(100)
<u>\$ 1,141,522</u>	<u>\$ 1,199,576</u>	<u>\$ 1,586,041</u>	Location Totals	<u>\$ 1,643,865</u>	<u>\$ 1,677,362</u>	<u>\$ 1,568,920</u>	<u>\$ (108,442)</u>	(6)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
83.00	81.00	128.00	Enrollment in ADM (7-12)	134.00	142.00	119.00

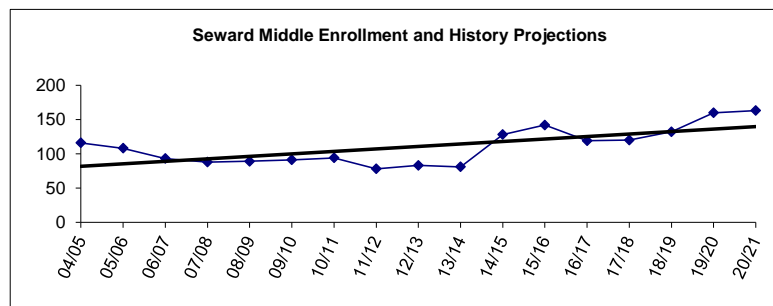
FTE's Included In Current Budget

0.80	0.80	0.80	Administrator	0.80	0.80	0.80
4.68	4.96	7.78	Teacher (Includes Quest)	8.38	8.77	7.27
-	-	0.08	Specialist*	0.08	0.12	0.12
1.00	1.00	1.65	Special Ed Teacher**	1.65	1.50	1.50
<u>6.48</u>	<u>6.76</u>	<u>10.31</u>	Certificated Subtotal	<u>10.91</u>	<u>11.19</u>	<u>9.69</u>
1.32	0.88	0.88	Special Ed Aide	0.88	1.76	1.76
0.44	0.44	-	Aide	-	0.44	-
0.53	0.53	0.53	Nurse***	0.53	0.53	0.53
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>4.67</u>	<u>4.23</u>	<u>3.79</u>	Non-Certificated Subtotal	<u>3.79</u>	<u>5.11</u>	<u>4.67</u>
<u>11.15</u>	<u>10.99</u>	<u>14.10</u>	Totals	<u>14.70</u>	<u>16.30</u>	<u>14.36</u>

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

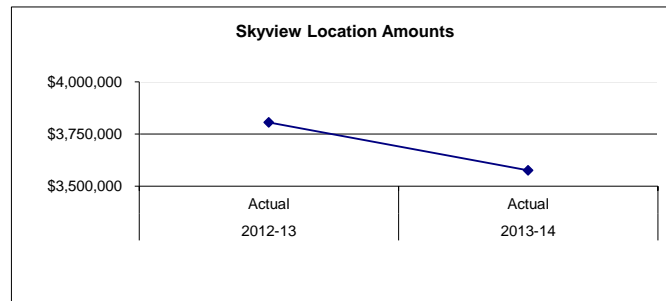


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures
Location: 05 Skyview High

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,764,045	\$ 1,661,747	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
551,782	530,443	-	3200 Non-Certificated Salaries	-	-	-	-	-
943,130	903,600	-	3500 Employee Benefits	-	-	-	-	-
3,258,957	3,095,790	-	Subtotal - Personnel Services	-	-	-	-	-
575	600	-	4100 Professional and Technical Services	-	-	-	-	-
8,879	9,125	-	4200 Staff Travel	-	-	-	-	-
23,308	24,307	-	4250 Student Travel	-	-	-	-	-
15,745	14,340	-	4300 Utility Services	-	-	-	-	-
327,767	352,708	-	4350 Energy	-	-	-	-	-
6,192	13,142	-	4400 Other Purchased Services	-	-	-	-	-
128,930	37,455	-	4500 Supplies, Materials, and Media	-	-	-	-	-
6,135	4,914	-	4900 Other Expenses	-	-	-	-	-
517,531	456,591	-	Subtotal - Other	-	-	-	-	-
28,988	23,471	-	5100 Equipment	-	-	-	-	-
\$ 3,805,476	\$ 3,575,852	\$ -	Location Totals	\$ -	\$ -	\$ -	\$ -	-



Skyview High School was closed at the end of FY2014 and consolidated with Soldotna High School to house the students in grades 10-12 with Soldotna Prep opening to house the 9th grades students.

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

Fund: 100 General Fund - Expenditures
Location: 05 Skyview High

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
323.00	261.00	-	Enrollment in ADM (9-12)	-	-	-

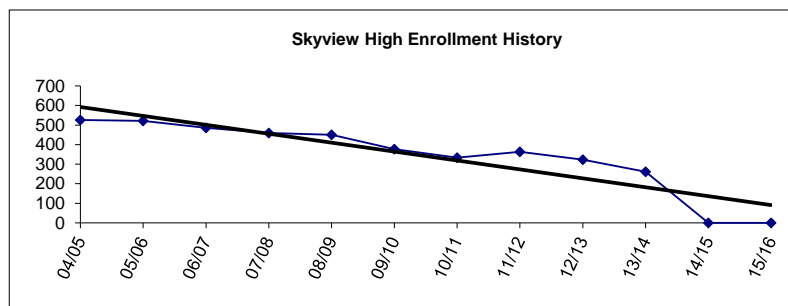
FTE's Included In Current Budget

2.00	1.00	-	Administrator	-	-	-
18.20	16.50	-	Teacher (Includes Quest)	-	-	-
2.76	2.64	-	Specialist*	-	-	-
3.00	3.00	-	Special Ed Teacher**	-	-	-
25.96	23.14	-	Certificated Subtotal	-	-	-
1.82	1.76	-	Special Ed Aide	-	-	-
0.44	0.44	-	Aide	-	-	-
0.87	0.74	-	Nurse***	-	-	-
4.00	3.51	-	Support	-	-	-
4.50	4.50	-	Custodians	-	-	-
11.63	10.95	-	Non-Certificated Subtotal	-	-	-
37.59	34.09	-	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.

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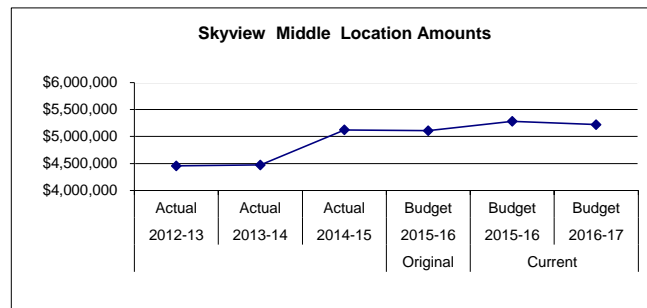


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 2,401,347	\$ 2,404,659	\$ 2,389,488	3100 Certificated Salaries	\$ 2,444,502	\$ 2,394,180	\$ 2,394,855	\$ 675	0
519,650	533,693	711,177	3200 Non-Certificated Salaries	765,203	824,168	818,887	(5,281)	(1)
1,185,519	1,211,580	1,405,683	3500 Employee Benefits	1,558,964	1,577,040	1,664,678	87,638	6
4,106,516	4,149,932	4,506,348	Subtotal - Personnel Services	4,768,669	4,795,388	4,878,420	83,032	2
34	-	62	4200 Staff Travel	1,000	1,000	1,000	-	-
6,541	6,974	8,128	4250 Student Travel	-	9,491	-	(9,491)	(100)
12,844	16,820	15,536	4300 Utility Services	12,955	16,940	12,955	(3,985)	(24)
181,351	174,100	383,565	4350 Energy	250,000	353,707	250,000	(103,707)	(29)
5,842	5,071	8,874	4400 Other Purchased Services	7,352	10,057	7,571	(2,486)	(25)
125,953	109,509	155,805	4500 Supplies, Materials, and Media	66,335	81,681	68,168	(13,513)	(17)
1,428	1,439	1,558	4900 Other Expenses	2,297	2,297	2,297	-	-
333,993	313,913	573,528	Subtotal - Other	339,939	475,173	341,991	(133,182)	(28)
14,788	9,487	43,451	5100 Equipment	-	11,499	-	(11,499)	(100)
<u>\$ 4,455,297</u>	<u>\$ 4,473,332</u>	<u>\$ 5,123,327</u>	Location Totals	<u>\$ 5,108,608</u>	<u>\$ 5,282,060</u>	<u>\$ 5,220,411</u>	<u>\$ (61,649)</u>	(1)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
404.00	367.00	384.00	Enrollment in ADM (7-8)	413.00	418.00	429.00

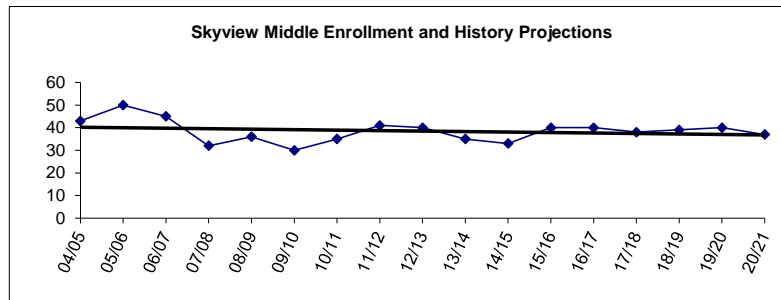
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
21.50	21.50	21.00	Teacher (Includes Quest)	22.50	22.00	22.00
2.50	2.79	2.20	Specialist*	2.20	2.53	2.53
6.50	6.00	5.00	Special Ed Teacher**	5.00	6.00	6.00
<u>32.50</u>	<u>32.29</u>	<u>30.20</u>	Certificated Subtotal	<u>31.70</u>	<u>32.53</u>	<u>32.53</u>
6.16	6.16	8.80	Special Ed Aide	8.80	9.68	9.68
1.32	1.32	1.32	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	2.50	3.50	Support	4.00	4.00	4.00
3.50	3.50	4.00	Custodian	4.50	4.00	4.50
<u>14.36</u>	<u>14.36</u>	<u>18.50</u>	Non-Certificated Subtotal	<u>19.06</u>	<u>19.44</u>	<u>19.94</u>
<u>46.86</u>	<u>46.65</u>	<u>48.70</u>	Total	<u>50.76</u>	<u>51.97</u>	<u>52.47</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.

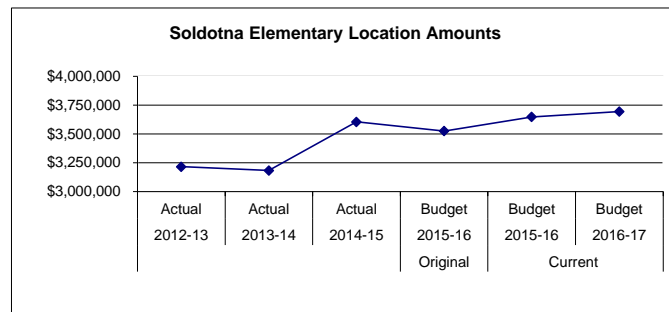


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,599,709	\$ 1,561,810	\$ 1,702,120	3100 Certificated Salaries	\$ 1,703,142	\$ 1,739,610	\$ 1,773,849	\$ 34,239	2
510,077	487,412	572,065	3200 Non-Certificated Salaries	559,661	576,408	570,096	(6,312)	(1)
918,543	946,128	1,099,635	3500 Employee Benefits	1,131,770	1,167,143	1,218,265	51,122	4
<u>3,028,329</u>	<u>2,995,350</u>	<u>3,373,820</u>	Subtotal - Personnel Services	<u>3,394,573</u>	<u>3,483,161</u>	<u>3,562,210</u>	<u>79,049</u>	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	1,015	833	4200 Staff Travel	750	750	1,500	750	100
7,094	8,318	8,503	4300 Utility Services	6,899	5,800	6,899	1,099	19
106,463	89,888	108,226	4350 Energy	82,500	95,125	82,500	(12,625)	(13)
5,474	6,260	6,045	4400 Other Purchased Services	4,508	7,400	4,659	(2,741)	(37)
59,854	80,539	101,723	4500 Supplies, Materials, and Media	35,498	55,103	36,547	(18,556)	(34)
800	760	830	4900 Other Expenses	1,216	776	1,216	440	57
<u>179,685</u>	<u>186,780</u>	<u>226,160</u>	Subtotal - Other	<u>131,371</u>	<u>164,954</u>	<u>133,321</u>	<u>(31,633)</u>	(19)
<u>7,574</u>	<u>955</u>	<u>5,745</u>	5100 Equipment	-	261	-	(261)	(100)
<u>\$ 3,215,588</u>	<u>\$ 3,183,085</u>	<u>\$ 3,605,725</u>	Location Totals	<u>\$ 3,525,944</u>	<u>\$ 3,648,376</u>	<u>\$ 3,695,531</u>	<u>\$ 47,155</u>	1



Soldotna Elementary School serves student in grades pre-school - 6, located in the heart of Soldotna, and has a long history of academic achievement. Our teachers include local resources, such as Alaska Fish and Game, the Wildlife Refuge, and community businesses to enhance our student's educational experiences. Student opportunities include an after school tutor program (After the Bell), remedial Title 1 services, intervention program, Quest, Foster Grandparents, and a before school breakfast program. Extra-curricular offerings include Robotics, Battle of the Books, forensics, geography bee, spelling bee and the only Elementary after school gymnastics program in the district. The staff at Soldotna Elementary collaborates with both parents and colleagues to design and create individualized learning experiences for all students.

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

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
293.00	295.00	316.00	Enrollment in ADM (PS-6)	293.00	343.00	304.00

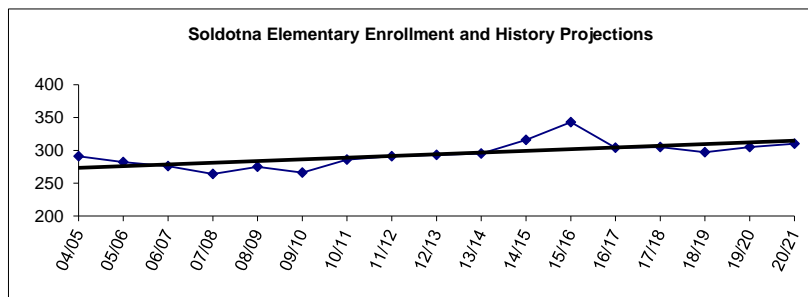
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.50	14.55	15.93	Teacher (Includes Quest)	15.93	16.06	15.91
1.73	1.78	1.57	Specialist*	1.57	2.11	2.11
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>23.23</u>	<u>22.33</u>	<u>23.50</u>	Certificated Subtotal	<u>23.50</u>	<u>24.17</u>	<u>24.02</u>
8.95	8.42	8.43	Special Ed Aide	8.42	9.30	9.30
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.56	0.56	0.56	Nurse***	0.57	0.56	0.56
1.00	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>13.45</u>	<u>13.42</u>	<u>13.43</u>	Non-Certificated Subtotal	<u>13.43</u>	<u>14.30</u>	<u>14.30</u>
<u>36.68</u>	<u>35.75</u>	<u>36.93</u>	Total	<u>36.93</u>	<u>38.47</u>	<u>38.32</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.



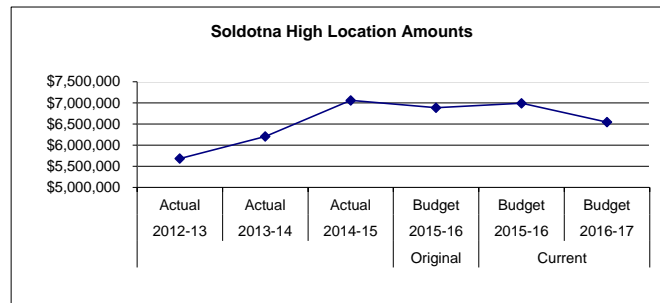
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 09 Soldotna High

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 2,608,363	\$ 2,820,679	\$ 3,344,888	3100 Certificated Salaries	\$ 3,339,815	\$ 3,201,897	\$ 2,998,326	\$ (203,571)	(6)
967,181	1,007,298	1,032,871	3200 Non-Certificated Salaries	988,757	1,107,071	1,033,639	(73,432)	(7)
1,500,918	1,685,578	1,906,437	3500 Employee Benefits	2,045,328	2,043,520	2,002,963	(40,557)	(2)
<u>5,076,462</u>	<u>5,513,555</u>	<u>6,284,196</u>	Subtotal - Personnel services	<u>6,373,900</u>	<u>6,352,488</u>	<u>6,034,928</u>	<u>(317,560)</u>	(5)
-	1,944	-	4100 Professional and Technical Services		503		(503)	(100)
11,207	10,097	13,057	4200 Staff Travel	7,500	12,850	8,000	(4,850)	(38)
30,032	31,423	34,228	4250 Student Travel	-	33,236	-	(33,236)	(100)
25,472	23,639	24,015	4300 Utility Services	24,883	25,638	24,883	(755)	(3)
343,443	351,462	386,977	4350 Energy	347,500	378,083	347,500	(30,583)	(8)
22,113	16,298	15,309	4400 Other Purchased Services	18,598	23,421	18,324	(5,097)	(22)
157,120	236,690	204,500	4500 Supplies, Materials, and Media	109,335	132,439	105,969	(26,470)	(20)
7,729	8,597	9,652	4900 Other Expenses	7,244	8,094	7,244	(850)	(11)
<u>597,116</u>	<u>680,150</u>	<u>687,738</u>	Subtotal - Other	<u>515,060</u>	<u>614,264</u>	<u>511,920</u>	<u>(102,344)</u>	(17)
<u>10,789</u>	<u>12,238</u>	<u>87,535</u>	5100 Equipment	<u>-</u>	<u>24,104</u>	<u>-</u>	<u>(24,104)</u>	(100)
<u>\$ 5,684,367</u>	<u>\$ 6,205,943</u>	<u>\$ 7,059,469</u>	Location Totals	<u>\$ 6,888,960</u>	<u>\$ 6,990,856</u>	<u>\$ 6,546,848</u>	<u>\$ (444,008)</u>	(6)



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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 09 Soldotna High

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
472.00	531.00	570.00	Enrollment in ADM (9-12)	589.00	560.00	569.00

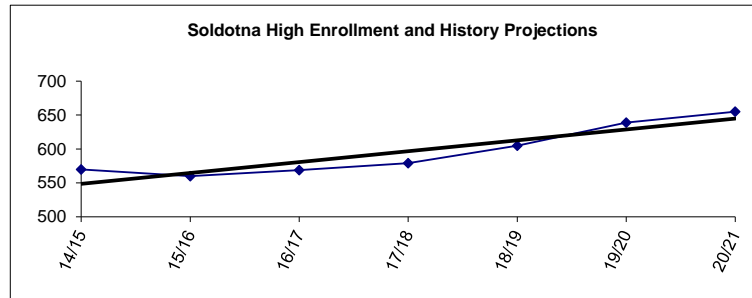
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.60	28.10	30.55	Teacher (Includes Quest)	30.95	29.20	26.00
3.45	3.85	4.90	Specialist*	4.90	4.87	4.87
5.00	5.58	6.25	Special Ed Teacher**	6.25	7.10	7.10
<u>35.05</u>	<u>39.53</u>	<u>43.70</u>	Certificated Subtotal	<u>44.10</u>	<u>43.17</u>	<u>39.97</u>
12.52	13.11	10.74	Special Ed Aide	10.74	11.44	11.44
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	1.00	Nurse***	1.00	1.00	1.00
5.00	5.00	5.50	Support	5.50	5.50	5.00
5.50	5.50	6.00	Custodian	6.00	6.00	5.50
<u>24.34</u>	<u>24.93</u>	<u>23.68</u>	Non-Certificated Subtotal	<u>23.68</u>	<u>24.38</u>	<u>23.38</u>
<u>59.39</u>	<u>64.46</u>	<u>67.38</u>	Total	<u>67.78</u>	<u>67.55</u>	<u>63.35</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.



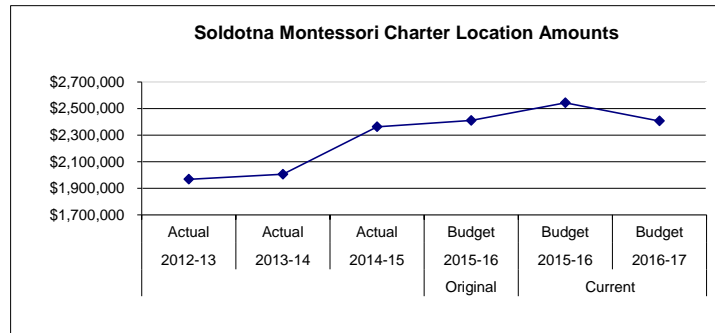
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 64 Soldotna Montessori Charter School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 846,719	\$ 835,258	\$ 814,464	3100 Certificated Salaries	\$ 848,134	\$ 822,347	\$ 825,995	\$ 3,648	0
308,936	309,334	322,150	3200 Non-Certificated Salaries	315,095	343,371	343,497	126	0
502,247	528,432	553,759	3500 Employee Benefits	607,612	621,528	656,028	34,500	6
<u>1,657,902</u>	<u>1,673,024</u>	<u>1,690,373</u>	Subtotal - Personnel Services	<u>1,770,841</u>	<u>1,787,246</u>	<u>1,825,520</u>	<u>38,274</u>	<u>2</u>
46,917	38,492	30,819	4100 Professional and Technical Services	46,900	36,589	30,000	(6,589)	(18)
33,812	33,407	64,476	4200 Staff Travel	500	63,887	-	(63,887)	(100)
14	180	699	4250 Student Travel	-	-	-	-	-
3,099	3,501	3,730	4300 Utility Services	2,300	3,723	2,300	(1,423)	(38)
23,412	36,253	36,252	4350 Energy	25,000	41,523	17,208	(24,315)	(59)
4,037	3,747	384,730	4400 Other Purchased Services	900	395,124	400	(394,724)	(100)
99,061	100,300	77,998	4500 Supplies, Materials, and Media	48,312	74,375	5,043	(69,332)	(93)
715	8,707	600	4900 Other Expenses	44,322	22,924	5,322	(17,602)	(77)
-	-	-	4900 Other Expenses - Additional Allowable	387,286	37,995	446,712	408,717	1,076
90,173	93,524	74,789	4950 Indirect Costs	75,431	72,035	75,432	3,397	5
<u>301,240</u>	<u>318,111</u>	<u>674,093</u>	Subtotal - Other	<u>630,951</u>	<u>748,175</u>	<u>582,417</u>	<u>(165,758)</u>	<u>(22)</u>
9,627	15,157	262	5100 Equipment	10,117	10,117	-	(10,117)	100
<u>\$ 1,968,769</u>	<u>\$ 2,006,292</u>	<u>\$ 2,364,728</u>	Location Totals	<u>\$ 2,411,909</u>	<u>\$ 2,545,538</u>	<u>\$ 2,407,937</u>	<u>\$ (137,601)</u>	<u>(5)</u>



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the City of Soldotna. Soldotna Montessori Charter School has an enrollment of approximately 165 students in grades K-6. Key features of our school include key Montessori principles, including but not limited to multi-graded classrooms, in-depth studies of Environmental Literacy and service to the local community.

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

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 64 Soldotna Montessori Charter School

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2015-16 Budget
164.00	165.00	153.00	Enrollment in ADM (K-8)	165.00	162.00	164.00

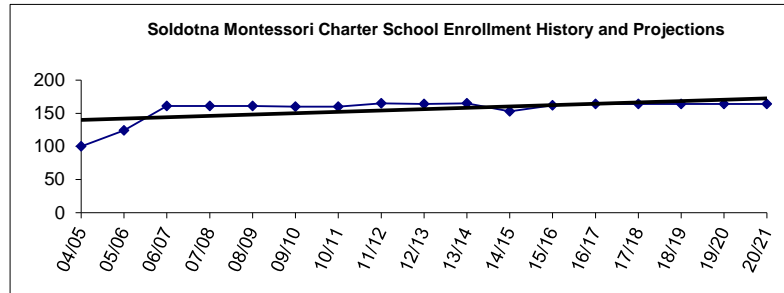
FTE's Included In Current Budget

0.49	0.49	0.49	Administrator	0.49	0.49	0.49
9.50	9.45	9.57	Teacher (Includes Quest)	9.57	9.44	9.44
0.47	0.37	0.37	Specialist*	0.37	0.38	0.37
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.46</u>	<u>11.31</u>	<u>11.43</u>	Certificated Subtotal	<u>11.43</u>	<u>11.31</u>	<u>11.30</u>
2.20	2.20	2.20	Special Ed Aide	2.20	2.20	2.20
5.03	5.28	5.02	Aide	5.02	5.90	5.90
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>9.55</u>	<u>9.80</u>	<u>9.54</u>	Non-Certificated Subtotal	<u>9.54</u>	<u>10.42</u>	<u>10.42</u>
<u>21.01</u>	<u>21.11</u>	<u>20.97</u>	Total	<u>20.97</u>	<u>21.73</u>	<u>21.72</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.



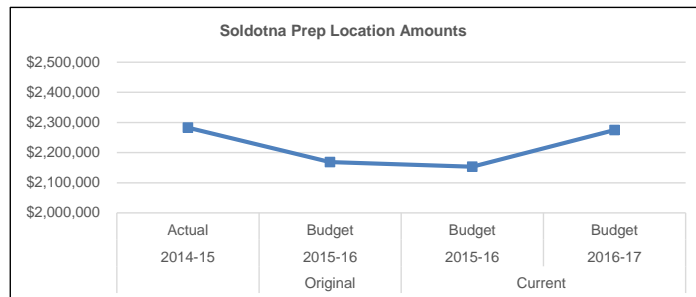
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ -	\$ -	\$ 1,034,040	3100 Certificated Salaries	\$ 973,893	\$ 969,619	\$ 1,013,877	\$ 44,258	5
-	-	373,330	3200 Non-Certificated Salaries	338,199	322,160	347,010	24,850	8
-	-	630,174	3500 Employee Benefits	653,246	631,196	707,666	76,470	12
-	-	2,037,544	Subtotal - Personnel Services	1,965,338	1,922,975	2,068,553	145,578	8
-	-	283	4100 Professional and Technical Services	-	712	-	(712)	(100)
-	-	-	4200 Staff Travel	1,000	1,000	1,000	-	-
-	-	361	4250 Student Travel	-	598	-	(598)	(100)
-	-	11,689	4300 Utility Services	10,464	11,529	10,464	(1,065)	(9)
-	-	173,719	4350 Energy	150,000	152,642	150,000	(2,642)	(2)
-	-	3,969	4400 Other Purchased Services	5,031	5,781	5,373	(408)	(7)
-	-	49,249	4500 Supplies, Materials, and Media	36,519	42,740	39,758	(2,982)	(7)
-	-	3,714	4900 Other Expenses	-	-	-	-	-
-	-	242,984	Subtotal - Other	203,014	215,002	206,595	(8,407)	(4)
-	-	2,235	5100 Equipment	-	15,207	-	(15,207)	(100)
\$ -	\$ -	\$ 2,282,763	Location Totals	\$ 2,168,352	\$ 2,153,184	\$ 2,275,148	\$ 121,964	6

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



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

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
-	-	198.00	Enrollment in ADM (7-8)	185.00	183.00	210.00

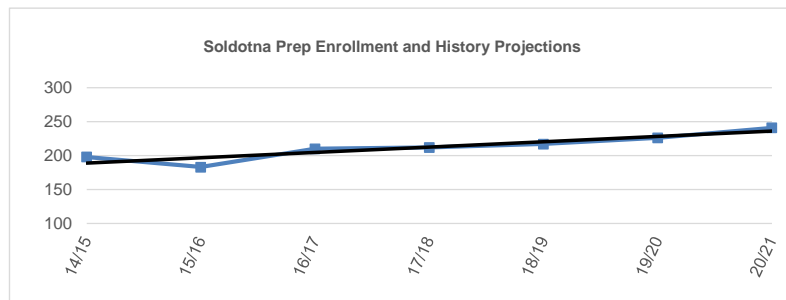
FTE's Included In Current Budget

-	-	1.00	Administrator	1.00	1.00	1.00
-	-	9.65	Teacher (Includes Quest)	8.75	9.40	10.10
-	-	1.65	Specialist*	1.65	1.15	1.15
-	-	2.00	Special Ed Teacher**	2.00	2.00	2.00
-	-	14.30	Certificated Subtotal	13.40	13.55	14.25
-	-	2.64	Special Ed Aide	2.64	1.76	1.76
-	-	0.44	Aide	0.44	0.44	0.44
-	-	0.74	Nurse***	0.74	0.74	0.74
-	-	1.51	Support	1.51	1.50	2.50
-	-	3.00	Custodian	3.00	3.00	3.00
-	-	8.33	Non-Certificated Subtotal	8.33	7.44	8.44
-	-	22.63	Total	21.73	20.99	22.69

* "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.



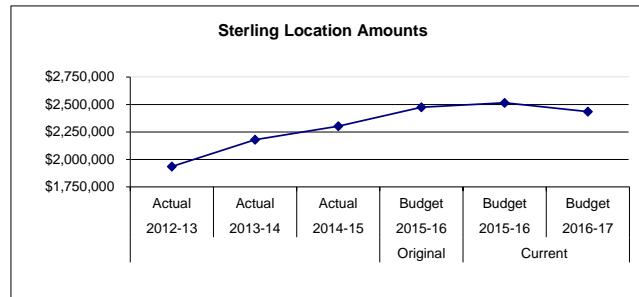
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 44 Sterling Elementary

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,020,859	\$ 1,122,643	\$ 1,125,314	3100 Certificated Salaries	\$ 1,233,751	\$ 1,209,100	\$ 1,143,694	\$ (65,406)	(5)
235,717	280,251	305,342	3200 Non-Certificated Salaries	320,028	355,099	355,375	276	0
529,367	635,588	691,235	3500 Employee Benefits	802,434	806,884	818,718	11,834	1
<u>1,785,943</u>	<u>2,038,482</u>	<u>2,121,891</u>	Subtotal - Personnel Services	<u>2,356,213</u>	<u>2,371,083</u>	<u>2,317,787</u>	<u>(53,296)</u>	(2)
4,293	3,197	1,832	4200 Staff Travel	3,300	3,735	3,300	(435)	(12)
7,250	8,555	9,330	4300 Utility Services	10,200	9,086	10,200	1,114	12
71,843	75,447	81,159	4350 Energy	72,500	82,585	72,500	(10,085)	(12)
2,500	3,195	4,106	4400 Other Purchased Services	3,660	5,388	3,592	(1,796)	(33)
48,997	49,722	81,789	4500 Supplies, Materials, and Media	27,468	42,382	26,669	(15,713)	(37)
588	659	601	4900 Other Expenses	710	710	710	-	-
<u>135,471</u>	<u>140,775</u>	<u>178,817</u>	Subtotal - Other	<u>117,838</u>	<u>143,886</u>	<u>116,971</u>	<u>(26,915)</u>	(19)
<u>13,824</u>	<u>864</u>	<u>1,069</u>	5100 Equipment	-	721	-	(721)	(100)
<u>\$ 1,935,238</u>	<u>\$ 2,180,121</u>	<u>\$ 2,301,777</u>	Location Totals	<u>\$ 2,474,051</u>	<u>\$ 2,515,690</u>	<u>\$ 2,434,758</u>	<u>\$ (80,932)</u>	(3)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
189.00	208.00	243.00	Enrollment in ADM (K-6)	231.00	238.00	226.00

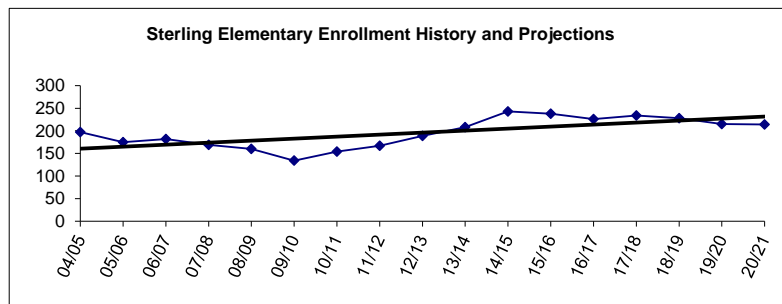
FTE's Included In Current Budget

0.80	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	13.30	13.21	Teacher (Includes Quest)	14.71	13.70	12.70
0.60	0.60	0.71	Specialist*	0.71	1.10	1.10
3.00	3.00	2.85	Special Ed Teacher**	2.85	2.80	2.80
<u>16.40</u>	<u>17.90</u>	<u>17.77</u>	Certificated Subtotal	<u>19.27</u>	<u>18.60</u>	<u>17.60</u>
3.52	3.52	4.40	Special Ed Aide	4.40	5.28	5.28
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.75</u>	<u>7.78</u>	<u>8.66</u>	Non-Certificated Subtotal	<u>8.66</u>	<u>9.54</u>	<u>9.54</u>
<u>23.15</u>	<u>25.68</u>	<u>26.43</u>	Total	<u>27.93</u>	<u>28.14</u>	<u>27.14</u>

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

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

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

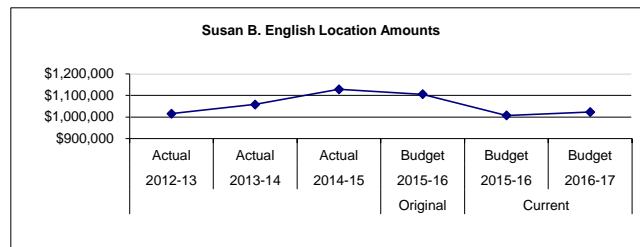


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 261,464	\$ 310,208	\$ 317,821	3100 Certificated Salaries	\$ 295,971	\$ 314,835	\$ 258,024	\$ (56,811)	(18)
201,975	202,461	212,731	3200 Non-Certificated Salaries	236,775	195,008	209,513	14,505	7
229,427	248,202	264,885	3500 Employee Benefits	277,833	265,614	261,465	(4,149)	(2)
692,866	760,871	795,437	Subtotal - Personnel Services	810,579	775,457	729,002	(46,455)	(6)
2,194	3,401	-	4100 Professional and Technical Services	-	-	-	-	-
3,264	2,617	3,342	4200 Staff Travel	5,000	5,000	5,000	-	-
4,779	4,441	5,272	4250 Student Travel	-	3,081	-	(3,081)	(100)
26,492	24,825	24,539	4300 Utility Services	26,715	26,166	26,715	549	2
235,360	224,910	239,063	4350 Energy	239,780	171,709	239,780	68,071	-
6,008	4,231	4,069	4400 Other Purchased Services	5,184	4,705	5,129	424	9
29,299	22,137	32,779	4500 Supplies, Materials, and Media	14,875	18,540	14,002	(4,538)	(24)
3,316	4,280	5,209	4900 Other Expenses	3,714	3,164	3,714	550	17
310,712	290,842	314,273	Subtotal - Other	295,268	232,365	294,340	61,975	27
12,321	6,763	18,759	5100 Equipment	-	-	-	-	-
<u>\$ 1,015,899</u>	<u>\$ 1,058,476</u>	<u>\$ 1,128,469</u>	Location Totals	<u>\$ 1,105,847</u>	<u>\$ 1,007,822</u>	<u>\$ 1,023,342</u>	<u>\$ 15,520</u>	2



Susan B. English is a K-12 school and is located in Seldovia, Alaska. The community is accessible only by air or water. Susan B. English's students participate in a comprehensive program which includes academic and vocational offerings, as well as music and athletics. Students consistently perform above average on standardized assessments. The climate of the school is characterized by strong parental and community support. The facility includes a large gymnasium, pool, baseball field and separate vocational building.

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

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
40.00	48.00	40.00	Enrollment in ADM (K-12)	40.00	45.00	36.00

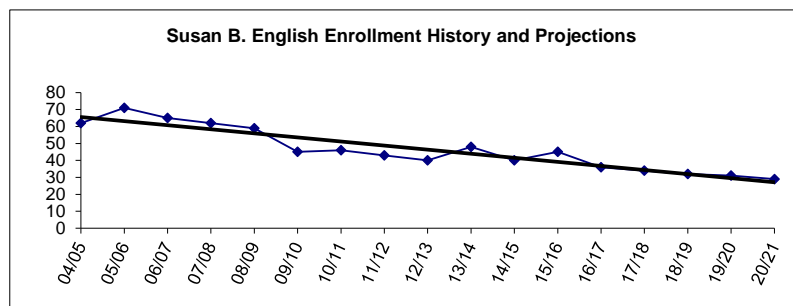
FTE's Included In Current Budget

0.50	0.50	0.67	Administrator	0.50	0.67	0.67
3.00	3.50	3.33	Teacher (Includes Quest)	3.00	2.83	1.83
-	0.20	0.20	Specialist*	0.20	0.20	0.20
0.50	0.50	0.35	Special Ed Teacher**	0.35	0.61	0.61
4.00	4.70	4.55	Certificated Subtotal	4.05	4.31	3.31
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.10	0.10	0.10	Nurse***	0.10	0.10	0.10
1.51	1.51	1.88	Support	1.88	1.51	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
4.49	4.49	4.86	Non-Certificated Subtotal	4.86	4.49	4.86
8.49	9.19	9.41	Total	8.91	8.80	8.17

* "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.

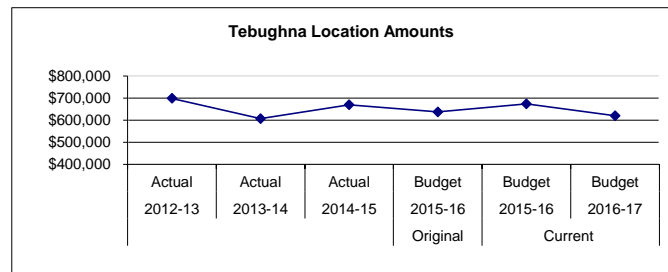


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 275,313	\$ 230,425	\$ 243,834	3100 Certificated Salaries	\$ 237,800	\$ 223,061	\$ 227,146	\$ 4,085	2
77,761	70,460	76,163	3200 Non-Certificated Salaries	78,068	82,975	67,234	(15,741)	(19)
153,746	129,017	138,857	3500 Employee Benefits	151,398	147,165	152,905	5,740	4
506,820	429,902	458,854	Subtotal - Personnel Services	467,266	453,201	447,285	(5,916)	(1)
4,428	2,984	6,156	4200 Staff Travel	5,000	5,000	6,500	1,500	30
600	600	1,000	4250 Student Travel	-	1,000	-	(1,000)	(100)
43,855	63,905	74,555	4300 Utility Services	21,300	104,512	66,850	(37,662)	(36)
90,903	78,317	96,207	4350 Energy	127,550	87,435	82,000	(5,435)	(6)
6,448	1,961	3,128	4400 Other Purchased Services	3,160	4,154	3,297	(857)	(21)
22,474	20,342	25,208	4500 Supplies, Materials, and Media	7,727	12,418	8,987	(3,431)	(28)
5,685	8,228	4,570	4900 Other Expenses	5,685	6,429	5,685	(744)	(12)
174,393	176,337	210,824	Subtotal - Other	170,422	220,948	173,319	(47,629)	(22)
17,965	1,093	-	5100 Equipment	-	-	-	-	-
\$ 699,178	\$ 607,332	\$ 669,678	Location Totals	\$ 637,688	\$ 674,149	\$ 620,604	\$ (53,545)	(8)



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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

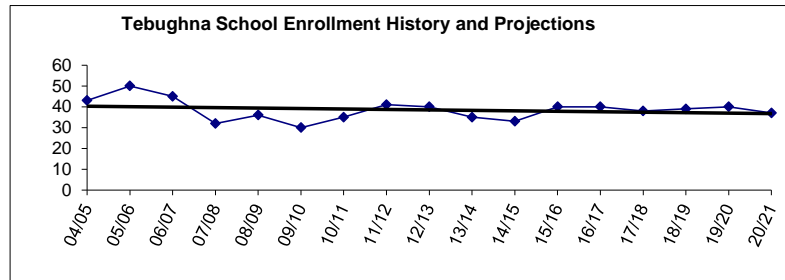
Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
40.00	35.00	33.00	Enrollment in ADM (K-12)	30.00	40.00	40.00
FTE's Included In Current Budget						
0.50	0.50	1.00	Administrator	1.00	1.00	1.00
3.00	2.00	2.00	Teacher (Includes Quest)	1.50	2.00	1.50
-	-	-	Specialist *	-	-	-
1.00	0.50	-	Special Ed Teacher**	0.50	-	0.50
4.50	3.00	3.00	Certificated Subtotal	3.00	3.00	3.00
0.08	0.08	0.08	Nurse ***	0.08	0.08	0.08
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
1.96	1.96	1.96	Non-Certificated Subtotal	1.96	1.96	1.96
6.46	4.96	4.96	Total	4.96	4.96	4.96

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

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

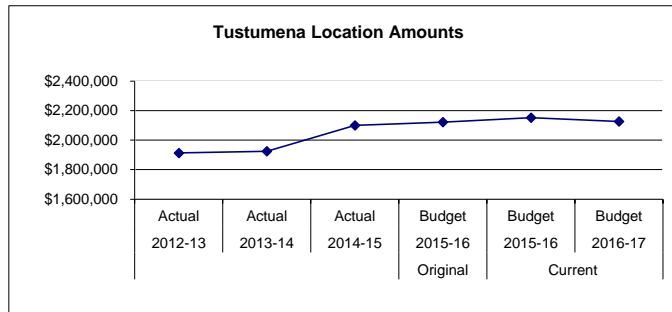


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,009,058	\$ 1,038,606	\$ 1,106,880	3100 Certificated Salaries	\$ 1,140,775	\$ 1,053,817	\$ 1,054,034	\$ 217	0
245,678	207,664	232,630	3200 Non-Certificated Salaries	222,986	293,324	278,793	(14,531)	(5)
505,820	529,785	570,833	3500 Employee Benefits	631,253	647,678	666,132	18,454	3
1,760,556	1,776,055	1,910,343	Subtotal - Personnel Services	1,995,014	1,994,819	1,998,959	4,140	0
-	450	-	4100 Professional and Technical Services	-	-	-	-	-
1,800	1,808	1,862	4200 Staff Travel	3,300	3,300	3,300	-	-
2,605	3,195	3,557	4300 Utility Services	3,400	3,568	3,400	(168)	(5)
95,378	98,627	111,006	4350 Energy	95,000	110,061	95,000	(15,061)	(14)
3,716	2,547	3,295	4400 Other Purchased Services	2,826	3,269	2,962	(307)	(9)
40,570	40,717	64,609	4500 Supplies, Materials, and Media	22,510	36,466	23,098	(13,368)	(37)
700	704	700	4900 Other Expenses	1,009	575	1,009	434	75
144,769	148,048	185,029	Subtotal - Other	128,045	157,239	128,769	(28,470)	(18)
8,022	917	4,796	5100 Equipment	-	1,102	-	(1,102)	(100)
\$ 1,913,347	\$ 1,925,020	\$ 2,100,168	Location Totals	\$ 2,123,059	\$ 2,153,160	\$ 2,127,728	\$ (25,432)	(1)



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
162.00	180.00	176.00	Enrollment in ADM (K-6)	170.00	182.00	180.00

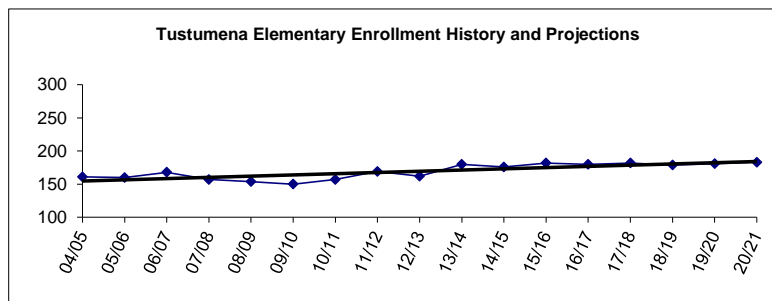
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	0.80	0.80
10.50	10.20	11.28	Teacher (Includes Quest)	11.78	10.80	10.80
1.16	0.86	0.65	Specialist*	0.65	0.67	0.67
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
14.66	14.06	14.93	Certificated Subtotal	15.43	14.27	14.27
2.14	2.14	2.14	Special Ed Aide	2.14	3.02	3.02
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.71	0.18	Nurse***	0.18	0.71	0.71
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
6.40	6.23	5.70	Non-Certificated Subtotal	5.70	7.11	7.11
21.06	20.29	20.63	Total	21.13	21.38	21.38

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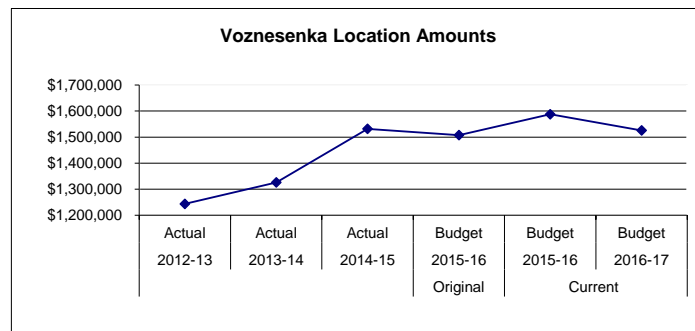
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 53 Voznesenka Elementary / High

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 535,978	\$ 585,635	\$ 672,018	3100 Certificated Salaries	\$ 694,373	\$ 729,625	\$ 690,957	\$ (38,668)	(5)
208,947	221,900	230,362	3200 Non-Certificated Salaries	237,224	241,194	239,392	(1,802)	(1)
331,908	363,621	423,327	3500 Employee Benefits	458,998	467,088	478,324	11,236	2
<u>1,076,833</u>	<u>1,171,156</u>	<u>1,325,707</u>	Subtotal - Personnel Services	<u>1,390,595</u>	<u>1,437,907</u>	<u>1,408,673</u>	<u>(29,234)</u>	(2)
2,519	3,057	1,870	4200 Staff Travel	2,000	2,250	2,000	(250)	(11)
1,133	1,189	1,374	4250 Student Travel	-	6,188	-	(6,188)	(100)
4,953	7,223	9,885	4300 Utility Services	10,607	9,165	10,607	1,442	16
25,356	21,485	21,326	4350 Energy	17,000	20,037	17,000	(3,037)	(15)
71,859	72,170	105,697	4400 Other Purchased Services	71,805	79,861	71,778	(8,083)	(10)
47,918	40,443	56,884	4500 Supplies, Materials, and Media	14,232	30,920	13,879	(17,041)	(55)
1,280	1,414	1,374	4900 Other Expenses	1,280	1,280	1,280	-	-
<u>155,018</u>	<u>146,981</u>	<u>198,410</u>	Subtotal - Other	<u>116,924</u>	<u>149,701</u>	<u>116,544</u>	<u>(33,157)</u>	(22)
<u>11,858</u>	<u>7,577</u>	<u>7,309</u>	5100 Equipment	<u>-</u>	<u>242</u>	<u>-</u>	<u>(242)</u>	-
<u>\$ 1,243,709</u>	<u>\$ 1,325,714</u>	<u>\$ 1,531,426</u>	Location Totals	<u>\$ 1,507,519</u>	<u>\$ 1,587,850</u>	<u>\$ 1,525,217</u>	<u>\$ (62,633)</u>	(4)



Voznesenka School is a K-12, and is located in the Village of Voznesenka just outside of Homer, Alaska. Students opportunities include a competitive Battle of the Books program as well as a construction and home economics class. All students have a Russian background, which is their primary language. Off-campus shop classes are made available to our students at Homer High and we are part of a co-op with Homer's hockey team. Our on-site activities include football, wrestling, and soccer.

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

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 53 Voznesenka Elementary / High

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
107.00	110.00	118.00	Enrollment in ADM (K-12)	108.00	114.00	106.00

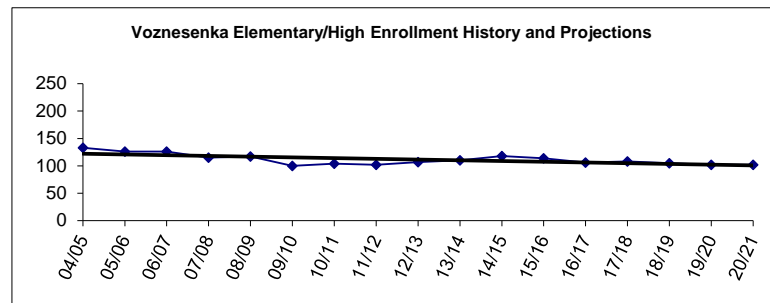
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	5.50	7.40	Teacher (Includes Quest)	7.70	7.70	7.70
-	0.30	0.17	Specialist*	0.17	0.17	0.17
1.70	1.70	1.68	Special Ed Teacher**	1.48	2.00	1.50
<u>7.70</u>	<u>8.00</u>	<u>9.75</u>	Certificated Subtotal	<u>9.85</u>	<u>10.37</u>	<u>9.87</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.64	2.64	Aide	2.64	2.64	2.64
0.20	0.20	0.20	Nurse***	0.20	0.20	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>5.47</u>	<u>5.47</u>	<u>5.47</u>	Non-Certificated Subtotal	<u>5.47</u>	<u>5.47</u>	<u>5.47</u>
<u>13.17</u>	<u>13.47</u>	<u>15.22</u>	Total	<u>15.32</u>	<u>15.84</u>	<u>15.34</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.

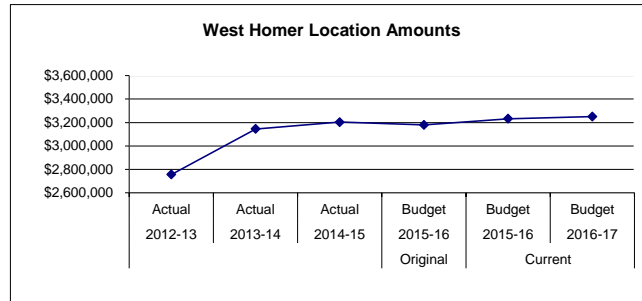


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,344,249	\$ 1,460,369	\$ 1,493,080	3100 Certificated Salaries	\$ 1,448,477	\$ 1,484,365	\$ 1,476,889	\$ (7,476)	(1)
399,641	510,541	522,146	3200 Non-Certificated Salaries	552,034	538,486	539,237	751	0
747,880	928,479	938,643	3500 Employee Benefits	1,022,533	1,029,982	1,076,068	46,086	4
<u>2,491,770</u>	<u>2,899,389</u>	<u>2,953,869</u>	Subtotal - Personnel Services	<u>3,023,044</u>	<u>3,052,833</u>	<u>3,092,194</u>	<u>39,361</u>	1
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
4,710	1,378	1,352	4200 Staff Travel	1,500	940	1,500	560	60
-	-	780	4250 Student Travel	-	-	-	-	-
11,715	10,111	6,635	4300 Utility Services	12,682	8,216	12,682	4,466	54
187,431	149,235	127,004	4350 Energy	110,000	120,914	110,000	(10,914)	(9)
5,100	5,073	5,136	4400 Other Purchased Services	3,605	5,969	3,715	(2,254)	(38)
55,105	68,577	96,157	4500 Supplies, Materials, and Media	28,827	41,733	29,827	(11,906)	(29)
820	920	930	4900 Other Expenses	750	1,111	750	(361)	(32)
<u>264,881</u>	<u>235,294</u>	<u>237,994</u>	Subtotal - Other	<u>157,364</u>	<u>178,883</u>	<u>158,474</u>	<u>(20,409)</u>	(11)
-	10,513	11,532	5100 Equipment	-	969	-	(969)	(100)
<u>\$ 2,756,651</u>	<u>\$ 3,145,196</u>	<u>\$ 3,203,395</u>	Location Totals	<u>\$ 3,180,408</u>	<u>\$ 3,232,685</u>	<u>\$ 3,250,668</u>	<u>\$ 17,983</u>	1



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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13	2013-14	2014-15		2015-16	Current 2015-16	2016-17
Actual	Actual	Actual	Account Description	Budget	Budget	Budget
231.00	232.00	234.00	Enrollment in ADM (3-6)	227.00	240.00	235.00

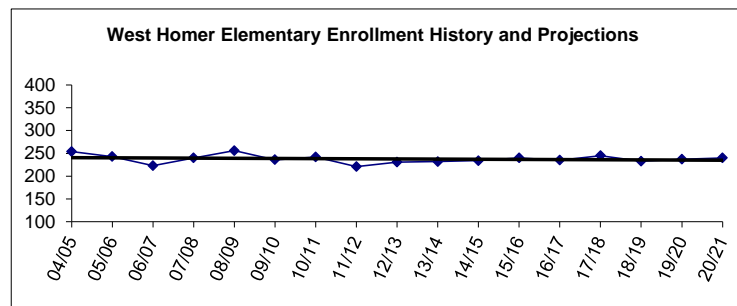
FTE's Included in Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	13.00	12.50	Teacher (Includes Quest)	11.50	13.00	13.00
1.38	1.38	1.95	Specialist*	1.95	1.88	1.88
4.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>18.38</u>	<u>20.38</u>	<u>20.45</u>	Certificated Subtotal	<u>19.45</u>	<u>20.88</u>	<u>20.88</u>
7.04	9.68	9.68	Special Ed Aide	9.68	8.80	8.80
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.67	0.67	0.67	Nurse***	0.67	0.67	0.67
1.00	1.00	1.00	Support	1.00	1.00	1.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>12.15</u>	<u>14.79</u>	<u>14.79</u>	Non-Certificated Subtotal	<u>14.79</u>	<u>13.91</u>	<u>13.91</u>
<u>30.53</u>	<u>35.17</u>	<u>35.24</u>	Total	<u>34.24</u>	<u>34.79</u>	<u>34.79</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
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 70 Board of Education

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 34,596	\$ 35,363	\$ 36,651	3200 Non-Certificated Salaries	\$ 35,147	\$ 35,779	\$ 36,226	\$ 447	1
80,907	86,633	93,259	3500 Employee Benefits	95,755	98,761	102,288	3,527	4
115,503	121,996	129,910	Subtotal - Personnel Services	130,902	134,540	138,514	3,974	
85,890	88,479	107,734	4100 Professional and Technical Services	100,000	167,000	100,000	(67,000)	(40)
43,080	45,953	43,985	4200 Staff Travel	44,550	43,408	44,550	1,142	3
160	27	-	4300 Utility Services	200	200	200	-	-
5,857	5,032	2,556	4400 Other Purchased Services	5,800	9,708	5,800	(3,908)	(40)
2,395	6,163	3,305	4500 Supplies, Materials, and Media	3,400	3,842	3,400	(442)	(12)
33,600	33,600	33,600	4800 Tuition and Stipends	33,600	33,600	33,600	-	-
27,836	27,425	27,646	4900 Other Expenses	28,900	28,450	28,900	-	-
198,818	206,679	218,826	Subtotal - Other	216,450	286,208	216,450	(70,208)	(25)
378	-	-	5100 Equipment	-	500	-	-	-
<u>\$ 314,699</u>	<u>\$ 328,675</u>	<u>\$ 348,736</u>	Location Totals	<u>\$ 347,352</u>	<u>\$ 421,248</u>	<u>\$ 354,964</u>	<u>\$ (66,234)</u>	(16)

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
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 70 Board of Education

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
-	-	-	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
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 71 Office of Superintendent

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 158,370	\$ 160,000	\$ 238,731	3100 Certificated Salaries	\$ 152,574	\$ 145,496	\$ 151,145	\$ 5,649	4
52,045	165,104	57,633	3200 Non-Certificated Salaries	106,734	118,363	118,505	142	0
84,534	91,559	100,821	3500 Employee Benefits	100,600	104,133	106,684	2,551	2
294,949	416,663	397,185	Subtotal - Personnel Services	359,908	367,992	376,334	8,342	2
24,250	7,488	7,738	4100 Professional and Technical Services	23,150	590	23,150	22,560	3,824
25,173	28,855	11,194	4200 Staff Travel	26,850	23,837	26,850	3,013	13
15,639	15,329	18,133	4300 Utility Services	11,750	19,034	11,750	(7,284)	(38)
2,823	5,239	14,400	4400 Other Purchased Services	6,600	17,368	6,600	(10,768)	(62)
15,518	20,548	21,948	4500 Supplies, Materials, and Media	16,800	17,950	16,800	(1,150)	(6)
2,530	2,631	2,370	4900 Other Expenses	5,500	4,985	5,500	515	10
85,933	80,090	75,783	Subtotal - Other	90,650	83,764	90,650	6,886	8
3,041	-	1,826	5100 Equipment	-	4,028	-	(4,028)	-
\$ 383,923	\$ 496,753	\$ 474,794	Location Totals	\$ 450,558	\$ 455,784	\$ 466,984	\$ 11,200	2

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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.50	1.50	1.50	Support	1.50	1.50	1.50
1.50	1.50	1.50	Non-Certificated Subtotal	1.50	1.50	1.50
2.50	2.50	2.50	Total	2.50	2.50	2.50

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 72 Assistant Superintendent Instructional Support

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 7,640	\$ -	\$ 8,454	3100 Certificated Salaries	\$ -	\$ 290	\$ -	\$ (290)	-
164,915	172,678	185,140	3200 Non-Certificated Salaries	177,516	178,586	142,937	(35,649)	(20)
71,182	72,593	80,343	3500 Employee Benefits	81,263	82,091	62,379	(19,712)	(24)
<u>243,737</u>	<u>245,271</u>	<u>273,937</u>	Subtotal - Personnel Services	<u>258,779</u>	<u>260,967</u>	<u>205,316</u>	<u>(55,651)</u>	(21)
4,000	-	-	4100 Professional and Technical Services	-	-	-	-	-
10,600	10,190	8,676	4200 Staff Travel	10,800	10,082	10,800	718	7
4,180	3,838	4,664	4300 Utility Services	3,050	4,863	3,050	(1,813)	(37)
10,023	10,051	9,989	4350 Energy	9,411	5,911	9,411	-	-
266,700	258,424	257,591	4400 Other Purchased Services	255,050	255,050	255,050	-	-
804,155	478,107	573,090	4450 Insurance Premiums	765,970	765,970	765,970	-	-
11,529	8,778	24,137	4500 Supplies, Materials, and Media	12,900	13,975	12,900	(1,075)	(8)
1,423	474	347	4900 Other Expenses	1,237	677	1,237	560	83
<u>1,112,610</u>	<u>769,862</u>	<u>878,494</u>	Subtotal - Other	<u>1,058,418</u>	<u>1,056,528</u>	<u>1,058,418</u>	<u>(1,610)</u>	(0)
<u>284,226</u>	<u>599</u>	<u>5,006</u>	5100 Equipment	<u>-</u>	<u>10,241</u>	<u>-</u>	<u>(10,241)</u>	-
<u>\$ 1,640,573</u>	<u>\$ 1,015,732</u>	<u>\$ 1,157,437</u>	Location Totals	<u>\$ 1,317,197</u>	<u>\$ 1,327,736</u>	<u>\$ 1,263,734</u>	<u>\$ (64,002)</u>	(5)

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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 72 Assistant Superintendent Instructional Support

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	-
1.50	1.50	1.50	Non-Certified Subtotal	1.50	1.50	1.00
1.50	1.50	1.50	Total	1.50	1.50	1.00

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 73 Assistant Superintendent Instruction

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 173,456	\$ 171,049	\$ 85,436	3100 Certificated Salaries	\$ 174,010	\$ 170,543	\$ 182,510	\$ 11,967	7
67,093	69,644	77,993	3200 Non-Certificated Salaries	57,619	56,127	59,326	3,199	6
69,341	71,627	53,522	3500 Employee Benefits	78,135	78,906	82,126	3,220	4
309,890	312,320	216,951	Subtotal - Personnel Services	309,764	305,576	323,962	18,386	6
67,433	12,152	-	4100 Professional and Technical Services	18,000	38,500	3,000	(35,500)	(92)
14,719	14,452	10,398	4200 Staff Travel	35,500	33,876	14,000	(19,876)	(59)
3,114	2,948	3,582	4300 Utility Services	2,750	3,907	2,750	(1,157)	(30)
49,605	17,343	1,728	4400 Other Purchased Services	25,050	2,007	50	(1,957)	(98)
27,650	7,702	2,918	4500 Supplies, Materials, and Media	19,000	4,746	2,000	(2,746)	(58)
111,338	98,072	93,932	4900 Other Expenses	124,715	125,350	124,715	(635)	(1)
273,859	152,669	112,558	Subtotal - Other	225,015	208,386	146,515	(61,871)	(30)
1,494	1,497	3,771	5100 Equipment	2,500	2,765	-	(2,765)	-
<u>\$ 585,243</u>	<u>\$ 466,486</u>	<u>\$ 333,280</u>	Location Totals	<u>\$ 537,279</u>	<u>\$ 516,727</u>	<u>\$ 470,477</u>	<u>\$ (46,250)</u>	(9)

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

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

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

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 73 Assistant Superintendent Instruction

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Non-Certificated Subtotal	1.00	1.00	1.00
2.00	2.00	2.00	Total	2.00	2.00	2.00

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 11,673	\$ 65	\$ 9,267	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
586,734	611,026	660,589	3200 Non-Certificated Salaries	663,229	662,788	641,718	(21,070)	(3)
297,089	319,360	346,981	3500 Employee Benefits	374,761	380,528	369,634	(10,894)	(3)
895,496	930,451	1,016,837	Subtotal - Personnel Services	1,037,990	1,043,316	1,011,352	(31,964)	(3)
55,560	58,070	66,366	4100 Professional and Technical Services	62,415	62,415	63,700	1,285	2
30,209	30,153	25,924	4200 Staff Travel	25,000	19,140	25,000	5,860	31
18,023	15,756	16,561	4300 Utility Services	15,000	17,156	15,000	(2,156)	(13)
4,622	6,171	6,474	4400 Other Purchased Services	10,250	10,250	10,250	-	-
13,196	10,797	13,461	4500 Supplies, Materials, and Media	11,000	10,875	11,000	125	1
1,706	2,505	2,660	4900 Other Expenses	2,500	2,625	2,500	(125)	(5)
(173,592)	(215,738)	(167,885)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
(50,276)	(92,286)	(36,439)	Subtotal - Other	(73,835)	(77,539)	(72,550)	4,989	(6)
5,016	-	5,072	5100 Equipment	-	3,360	-	(3,360)	-
<u>\$ 850,236</u>	<u>\$ 838,165</u>	<u>\$ 985,470</u>	Location Totals	<u>\$ 964,155</u>	<u>\$ 969,137</u>	<u>\$ 938,802</u>	<u>\$ (30,335)</u>	(3)

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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
8.50	8.50	8.50	Support	8.50	8.50	8.00
9.50	9.50	9.50	Non-Certificated Subtotal	9.50	9.50	9.00
9.50	9.50	9.50	Total	9.50	9.50	9.00

* "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
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location 75: Planning and Operations

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ -	\$ -	\$ 10,678	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
213,014	238,860	215,697	3200 Non-Certificated Salaries	156,860	157,656	136,592	(21,064)	(13)
105,576	112,623	117,358	3500 Employee Benefits	83,470	84,473	69,646	(14,827)	(18)
318,590	351,483	343,733	Subtotal - Personnel Services	240,330	242,129	206,238	(35,891)	(15)
-	1,228	3,075	4100 Professional and Technical Services	2,000	3,005	2,000	(1,005)	(33)
9,958	6,650	15,561	4200 Staff Travel	14,950	13,153	14,950	1,797	14
500	853	541	4300 Utility Services	400	531	400	(131)	(25)
6,935	5,270	4,949	4400 Other Purchased Services	700	5,145	700	(4,445)	(86)
4,049	23,494	56,556	4500 Supplies, Materials, and Media	19,050	15,378	19,050	3,672	24
190	8,540	595	4900 Other Expenses	-	895	-	(895)	-
21,632	46,035	81,277	Subtotal - Other	37,100	38,107	37,100	(1,007)	(3)
32,830	1,387,226	78,585	5100 Equipment	-	128,704	-	(128,704)	(100)
<u>\$ 373,052</u>	<u>\$ 1,784,744</u>	<u>\$ 503,595</u>	Location Totals	<u>\$ 277,430</u>	<u>\$ 408,940</u>	<u>\$ 243,338</u>	<u>\$ (165,602)</u>	(40)

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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
2.00	2.00	2.00	Support	2.00	1.00	0.50
2.00	2.00	2.00	Non-Certificated Subtotal	2.00	1.00	0.50
3.00	3.00	3.00	Total	3.00	2.00	1.50

* "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
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 76 Purchasing/Warehouse

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 404,344	\$ 436,397	\$ 430,121	3200 Non-Certificated Salaries	\$ 404,103	\$ 479,165	\$ 479,611	\$ 446	0
213,147	236,459	254,793	3500 Employee Benefits	263,012	309,528	320,241	10,713	3
617,491	672,856	684,914	Subtotal - Personnel Services	667,115	788,693	799,852	11,159	1
4,396	5,253	4,014	4200 Staff Travel	4,000	4,000	4,000	-	-
4,835	6,266	8,075	4300 Utility Services	7,800	7,416	7,800	384	5
110,129	116,375	84,956	4350 Energy	75,000	81,079	75,000	(6,079)	(7)
18,857	11,285	14,161	4400 Other Purchased Services	13,050	12,334	13,050	716	6
84,557	73,938	51,792	4500 Supplies, Materials, and Media	64,050	65,364	64,050	(1,314)	(2)
1,035	1,001	1,776	4900 Other Expenses	1,100	1,100	1,100	-	-
(174,566)	(216,949)	(168,828)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
49,243	(2,831)	(4,054)	Subtotal - Other	(35,000)	(28,707)	(35,000)	(6,293)	22
3,169	139,924	127,409	5100 Equipment	5,500	5,836	5,500	(336)	(6)
\$ 669,903	\$ 809,949	\$ 808,269	Location Totals	\$ 637,615	\$ 765,822	\$ 770,352	\$ 4,530	1

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
2016 - 2017 Budget

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.50	7.50	7.50	Support	7.50	8.75	8.75
-	-	-	Custodian	-	-	-
7.50	7.50	7.50	Non-Certificated Subtotal	7.50	8.75	8.75
7.50	7.50	7.50	Total	7.50	8.75	8.75

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 77 Human Resources

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 149,947	\$ 6,295	\$ 2,711	3100 Certificated Salaries	\$ 3,500	\$ 11,790	\$ 2,000	\$ (9,790)	(83)
452,702	549,658	545,725	3200 Non-Certificated Salaries	964,672	646,586	783,592	137,006	21
260,638	277,256	304,514	3500 Employee Benefits	411,621	349,156	366,220	17,064	5
<u>863,287</u>	<u>833,209</u>	<u>852,950</u>	Subtotal - Personnel Services	<u>1,379,793</u>	<u>1,007,532</u>	<u>1,151,812</u>	<u>144,280</u>	14
46,488	63,711	49,387	4100 Professional and Technical Services	63,270	62,000	63,270	1,270	2
42,569	25,876	31,800	4200 Staff Travel	51,300	31,820	51,300	19,480	61
7,281	7,044	8,416	4300 Utility Services	7,100	8,814	7,100	(1,714)	(19)
58,496	56,926	55,366	4400 Other Purchased Services	60,600	66,490	18,600	(47,890)	(72)
12,133	43,685	21,503	4500 Supplies, Materials, and Media	16,100	22,872	16,100	(6,772)	(30)
26,320	24,946	29,971	4900 Other Expenses	46,000	41,210	46,000	4,790	12
(87,344)	(108,550)	(84,472)	4950 Indirect Costs	(100,000)	(100,000)	(100,000)	-	-
<u>105,943</u>	<u>113,638</u>	<u>111,971</u>	Subtotal - Other	<u>144,370</u>	<u>133,206</u>	<u>102,370</u>	<u>(30,836)</u>	(23)
<u>10,510</u>	<u>6,400</u>	<u>16,315</u>	5100 Equipment	<u>3,000</u>	<u>12,587</u>	<u>3,000</u>	<u>(9,587)</u>	100
<u>\$ 979,740</u>	<u>\$ 953,247</u>	<u>\$ 981,236</u>	Location Totals	<u>\$ 1,527,163</u>	<u>\$ 1,153,325</u>	<u>\$ 1,257,182</u>	<u>\$ 103,857</u>	9

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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 77 Human Resources

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
1.00	1.00	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	-	Certificated Subtotal	-	-	-
-	-	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
7.00	7.00	7.00	Support	7.00	7.00	7.00
7.00	7.00	8.00	Non-Certificated Subtotal	8.00	8.00	8.00
8.00	8.00	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
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 78 Information Services

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 12,266	\$ 3,640	\$ 8,749	3100 Certificated Salaries	\$ -	\$ 7,464	\$ -	\$ -	-
968,688	1,016,166	1,069,333	3200 Non-Certificated Salaries	1,091,981	1,067,393	965,887	(101,506)	(10)
443,304	457,690	493,049	3500 Employee Benefits	571,682	552,693	549,482	(3,211)	(1)
<u>1,424,258</u>	<u>1,477,496</u>	<u>1,571,131</u>	Subtotal - Personnel Services	<u>1,663,663</u>	<u>1,627,550</u>	<u>1,515,369</u>	<u>(104,717)</u>	(6)
9,080	66,723	40,159	4100 Professional and Technical Services	58,800	46,771	54,800	8,029	17
58,209	54,353	52,509	4200 Staff Travel	39,500	44,422	40,500	(3,922)	(9)
267,938	262,113	309,659	4300 Utility Services	380,200	357,619	233,800	(123,819)	(35)
231,268	178,038	245,634	4400 Other Purchased Services	226,225	375,157	295,255	(79,902)	(21)
158,116	112,753	188,381	4500 Supplies, Materials, and Media	141,700	166,277	135,450	(30,827)	(19)
-	309	-	4900 Other Expenses	600	500	600	100	20
(173,592)	(215,738)	(167,885)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>551,019</u>	<u>458,551</u>	<u>668,457</u>	Subtotal - Other	<u>647,025</u>	<u>790,746</u>	<u>560,405</u>	<u>(230,341)</u>	(29)
<u>119,195</u>	<u>(1,379)</u>	<u>18,025</u>	5100 Equipment	<u>56,000</u>	<u>27,358</u>	<u>31,000</u>	<u>3,642</u>	13
<u>\$ 2,094,472</u>	<u>\$ 1,934,668</u>	<u>\$ 2,257,613</u>	Location Totals	<u>\$ 2,366,688</u>	<u>\$ 2,445,654</u>	<u>\$ 2,106,774</u>	<u>\$ (331,416)</u>	(14)

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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 78 Information Services

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
12.00	12.00	12.00	Support	12.00	12.00	12.00
13.00	13.00	13.00	Non-Certificated Subtotal	13.00	13.00	13.00
13.00	13.00	13.00	Total	13.00	13.00	13.00

* "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
2016 - 2017 Budget

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ -	\$ -	\$ -	4100 Professional and Technical Services	\$ -		\$ -	-	-
-	14,450	-	4300 Utility Services	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
242,770	8,794	4,475	4500 Supplies, Materials, and Media	-	23,378	-	(23,378)	(100)
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>242,770</u>	<u>23,244</u>	<u>4,475</u>	Subtotal - Other	<u>-</u>	<u>23,378</u>	<u>-</u>	<u>(23,378)</u>	<u>(100)</u>
<u>806,182</u>	<u>1,162,402</u>	<u>1,002,413</u>	5100 Equipment	<u>782,178</u>	<u>874,992</u>	<u>836,756</u>	<u>(38,236)</u>	<u>(4)</u>
<u>\$ 1,048,952</u>	<u>\$ 1,185,646</u>	<u>\$ 1,006,888</u>	Location Totals	<u>\$ 782,178</u>	<u>\$ 898,370</u>	<u>\$ 836,756</u>	<u>\$ (61,614)</u>	<u>(7)</u>

KPBSB 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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 81 Pupil Services

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 1,853,151	\$ 1,619,816	\$ 1,729,430	3100 Certificated Salaries	\$ 2,174,263	\$ 1,596,980	\$ 1,690,721	\$ 93,741	6
417,774	407,576	438,915	3200 Non-Certificated Salaries	464,483	448,297	519,557	71,260	16
811,566	752,288	850,521	3500 Employee Benefits	1,178,466	879,090	1,011,952	132,862	15
<u>3,082,491</u>	<u>2,779,680</u>	<u>3,018,866</u>	Subtotal - Personnel Services	<u>3,817,212</u>	<u>2,924,367</u>	<u>3,222,230</u>	<u>297,863</u>	10
550,808	592,142	737,021	4100 Professional and Technical Services	711,400	1,238,117	678,400	(559,717)	(45)
178,178	132,196	174,464	4200 Staff Travel	146,620	155,492	143,620	(11,872)	(8)
1,967	2,294	1,764	4250 Student Travel	3,300	2,232	3,300	1,068	48
4,432	3,194	1,694	4300 Utility Services	5,000	2,500	5,000	2,500	100
62,814	6,085	12,000	4400 Other Purchased Services	6,610	8,448	6,610	(1,838)	(22)
271,002	128,620	293,882	4500 Supplies, Materials, and Media	112,315	287,108	86,537	(200,571)	(70)
11,511	12,758	23,516	4900 Other Expenses	12,800	22,301	12,800	(9,501)	(43)
<u>1,080,712</u>	<u>877,289</u>	<u>1,244,341</u>	Subtotal - Other	<u>998,045</u>	<u>1,716,198</u>	<u>936,267</u>	<u>(779,931)</u>	(45)
<u>152,551</u>	<u>32,449</u>	<u>48,965</u>	Subtotal - Equipment	<u>13,435</u>	<u>20,763</u>	<u>13,435</u>	<u>(7,328)</u>	(35)
<u>\$ 4,315,754</u>	<u>\$ 3,689,418</u>	<u>\$ 4,312,172</u>	Location Total	<u>\$ 4,828,692</u>	<u>\$ 4,661,328</u>	<u>\$ 4,171,932</u>	<u>\$ (489,396)</u>	(10)

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
2016 - 2017 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 81 Pupil Services

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.00	3.55	3.60	Coordinator	3.60	3.80	3.10
2.00	1.00	1.00	Teacher (Includes Quest)	1.00	-	-
10.64	8.50	9.84	Specialist*	8.84	6.29	6.32
9.25	13.55	10.45	Special Ed Teacher**	11.62	9.79	11.76
<u>25.89</u>	<u>27.60</u>	<u>25.89</u>	Certificated Subtotal	<u>26.06</u>	<u>20.88</u>	<u>22.18</u>
5.84	4.87	4.96	Special Ed Aide	4.99	8.67	8.99
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>8.84</u>	<u>7.87</u>	<u>7.96</u>	Non-Certificated Subtotal	<u>7.99</u>	<u>11.67</u>	<u>11.99</u>
<u>34.73</u>	<u>35.47</u>	<u>33.85</u>	Total	<u>34.05</u>	<u>32.55</u>	<u>34.17</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
2016 - 2017 Budget

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 73,505	\$ 38,870	\$ (40,105)	3100 Certificated Salaries	\$ 677,096	\$ 233,799	\$ 504,467	270,668	116
181,777	194,600	221,909	3200 Non-Certificated Salaries	198,882	198,029	203,858	5,829	3
23,039,608	24,354,752	144,032,144	3500 Employee Benefits	9,771,327	9,699,378	8,430,727	(1,268,651)	(13)
554,226	658,089	729,823	3631 Worker Compensation	973,522	973,522	1,201,479	227,957	23
23,849,116	25,246,311	144,943,771	Subtotal - Personnel Services	11,620,827	11,104,728	10,340,531	(764,197)	(7)
33,578	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,540	-	-	4200 Staff Travel	20,000	-	20,000	20,000	100
75,000	75,000	79,159	4250 Student Travel	250,000	50,000	230,000	180,000	360
9,482	-	8	4300 Utility Services	-	-	-	-	-
68,739	74,374	83,989	4350 In Kind Utilities	87,600	87,600	89,900	2,300	-
6,714,939	7,104,480	6,031,504	4400 Other Purchased Services	6,444,969	6,349,845	6,416,657	66,812	1
525,873	634,696	557,309	4450 Insurance and Bond Premiums	575,120	575,120	575,120	-	-
59	246	920	4500 Supplies, Materials, and Media	10,113	113	10,113	10,000	8,850
(3,646)	(7,622)	(15,737)	4900 Other Expenses	40,000	3,881	40,000	36,119	931
7,425,564	7,881,174	6,737,152	Subtotal - Other	7,427,802	7,066,559	7,381,790	315,231	4
-	-	-	5100 Equipment	10,000	219,783	10,000	(209,783)	-
816,836	1,424,759	1,300,000	5500 Transfer to Other Fund	1,300,000	1,300,000	1,855,072	555,072	43
<u>\$ 32,091,516</u>	<u>\$ 34,552,244</u>	<u>\$ 152,980,923</u>	Totals	<u>\$ 20,358,629</u>	<u>\$ 19,691,070</u>	<u>\$ 19,587,393</u>	<u>\$ (658,749)</u>	(3)

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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
-	-	-	Coordinator	-	-	-
1.50	1.50	0.50	Teacher (Includes Quest)	0.50	0.50	0.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.50	1.50	0.50	Certificated Subtotal	0.50	0.50	0.50
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.25	5.00	4.00	Support	4.00	4.00	4.00
-	-	-	Custodian	-	-	-
4.25	5.00	4.00	Non-Certificated Subtotal	4.00	4.00	4.00
5.75	6.50	4.50	Total	4.50	4.50	4.50

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 677,587	\$ 729,837	\$ 580,430	3100 Certificated Salaries	\$ 589,534	\$ 497,403	\$ 470,365	(27,038)	(5)
94,910	104,134	117,338	3200 Non-Certificated Salaries	94,690	99,091	66,302	(32,789)	(33)
263,422	288,788	246,769	3500 Employee Benefits	262,818	246,528	204,282	(42,246)	(17)
1,035,919	1,122,759	944,537	Subtotal - Personnel Services	947,042	843,022	740,949	(102,073)	(12)
2,600	45,600	9,600	4100 Professional and Technical Services	15,000	4,000	15,000	11,000	275
68,908	90,530	45,642	4200 Staff Travel	62,550	65,905	61,550	(4,355)	(7)
2,559	2,458	2,994	4300 Utility Services	2,600	3,167	2,600	(567)	(18)
33,225	7,714	304	4400 Other Purchased Services	750	1,668	750	(918)	(55)
335,106	308,978	225,516	4500 Supplies, Materials, and Media	761,237	299,900	911,237	611,337	204
495	1,695	1,334	4900 Other Expenses	495	1,335	495	(840)	(63)
442,893	456,975	285,390	Subtotal - Other	842,632	375,975	991,632	615,657	164
10,955	75,242	6,154	5100 Equipment	924	35,300	924	(34,376)	(97)
\$ 1,489,767	\$ 1,654,976	\$ 1,236,081	Location Totals	\$ 1,790,598	\$ 1,254,297	\$ 1,733,505	\$ 479,208	38

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
2016 - 2017 Budget

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	1.50	1.00	Coordinator	1.00	0.56	-
6.80	5.00	3.50	Teacher (Includes Quest)	3.50	3.50	3.50
-	0.50	0.50	Specialist*	0.50	0.50	0.50
-	-	-	Special Ed Teacher**	-	-	-
<u>7.80</u>	<u>8.00</u>	<u>6.00</u>	Certificated Subtotal	<u>6.00</u>	<u>5.56</u>	<u>5.00</u>
-	-	-	Nurse ***	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Support	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Non-Certificated Subtotal	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>
<u>9.80</u>	<u>10.00</u>	<u>8.00</u>	Total	<u>8.00</u>	<u>7.56</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.

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 887,391	\$ 890,195	\$ 836,922	3100 Certificated Salaries	\$ 805,997	\$ 777,942	\$ 657,206	(120,736)	(16)
86,952	68,093	61,508	3200 Non-Certificated Salaries	80,183	94,173	86,593	(7,580)	(8)
332,351	338,354	313,561	3500 Employee Benefits	388,690	345,211	333,941	(11,270)	(3)
1,306,694	1,296,642	1,211,991	Subtotal - Personnel Services	1,274,870	1,217,326	1,077,740	(139,586)	(11)
28,253	10,825	6,500	4100 Professional and Technical Services	52,500	39,500	52,500	13,000	33
32,661	34,385	50,984	4200 Staff Travel	26,250	38,676	25,250	(13,426)	(35)
7,033	4,083	8,311	4250 Student Travel	10,500	14,118	10,500	(3,618)	(26)
4,848	2,840	3,470	4300 Utility Services	3,150	3,697	3,150	(547)	(15)
21,174	8,370	49,737	4400 Other Purchased Services	86,200	13,516	86,200	72,684	538
313,253	105,086	76,743	4500 Supplies, Materials, and Media	243,996	125,240	207,188	81,948	65
848	1,277	1,113	4900 Other Expenses	1,500	100	1,500	1,400	1,400
408,070	166,866	196,858	Subtotal - Other	424,096	234,847	386,288	151,441	64
298,964	38,025	33,580	5100 Equipment	43,500	67,856	43,500	(24,356)	(36)
<u>\$ 2,013,728</u>	<u>\$ 1,501,533</u>	<u>\$ 1,442,429</u>	Location Totals	<u>\$ 1,742,466</u>	<u>\$ 1,520,029</u>	<u>\$ 1,507,528</u>	<u>\$ (12,501)</u>	(1)

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
2016 - 2017 Budget

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
11.10	11.10	9.40	Teacher (Includes Quest)	9.20	8.10	7.50
1.00	1.00	0.75	Specialist*	0.75	0.75	-
-	-	-	Special Ed Teacher**	-	-	-
<u>13.10</u>	<u>13.10</u>	<u>11.15</u>	Certificated Subtotal	<u>10.95</u>	<u>9.85</u>	<u>8.50</u>
-	-	-	Nurse ***	-	-	-
2.50	1.66	2.13	Support	2.13	2.13	2.13
<u>2.50</u>	<u>1.66</u>	<u>2.13</u>	Non-Certificated Subtotal	<u>2.13</u>	<u>2.13</u>	<u>2.13</u>
<u>15.60</u>	<u>14.76</u>	<u>13.28</u>	Total	<u>13.08</u>	<u>11.98</u>	<u>10.63</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ 354,140	\$ 354,797	\$ 280,124	3100 Certificated Salaries	\$ 251,109	\$ 242,299	\$ 147,950	(94,349)	(39)
328,270	350,744	377,128	3200 Non-Certificated Salaries	389,347	407,540	426,375	18,835	5
319,872	317,203	335,498	3500 Employee Benefits	394,170	425,655	392,516	(33,139)	(8)
1,002,282	1,022,744	992,750	Subtotal - Personnel Services	1,034,626	1,075,494	966,841	(108,653)	(10)
4,219	-	12,200	4100 Professional and Technical Services	5,400	18,500	5,400	(13,100)	(71)
56,865	59,524	54,475	4200 Staff Travel	65,700	63,840	64,700	860	1
8,145	7,282	6,949	4300 Utility Services	7,600	8,585	7,600	(985)	(11)
32,123	20,064	19,132	4400 Other Purchased Services	32,050	19,375	32,050	12,675	65
114,740	(4,576)	151,241	4500 Supplies, Materials, and Media	104,338	106,409	104,000	(2,409)	(2)
153	-	-	4900 Other Expenses	600	600	600	-	-
216,245	82,294	243,997	Subtotal - Other	215,688	217,309	214,350	(2,959)	(1)
11,858	1,658	4,928	5100 Equipment	2,000	8,640	2,000	(6,640)	(77)
\$ 1,230,385	\$ 1,106,696	\$ 1,241,675	Location Totals	\$ 1,252,314	\$ 1,301,443	\$ 1,183,191	\$ (118,252)	(9)

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
2016 - 2017 Budget**

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

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	-
2.00	1.50	0.50	Specialist*	0.50	0.50	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.00</u>	<u>3.50</u>	<u>2.50</u>	Certificated Subtotal	<u>2.50</u>	<u>2.50</u>	<u>1.00</u>
7.23	6.98	7.91	Aide	7.91	9.21	9.21
3.00	2.50	2.50	Support	2.50	2.50	2.00
<u>10.23</u>	<u>9.48</u>	<u>10.41</u>	Non-Certificated Subtotal	<u>10.41</u>	<u>11.71</u>	<u>11.21</u>
<u>14.23</u>	<u>12.98</u>	<u>12.91</u>	Total	<u>12.91</u>	<u>14.21</u>	<u>12.21</u>

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 87 Nursing Service

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ -	\$ 217	\$ 228	3100 Certificated Salaries	\$ -	\$ 210	\$ -	(210)	-
129,775	127,765	95,884	3200 Non-Certificated Salaries	197,211	98,582	121,347		
59,644	63,700	60,611	3500 Employee Benefits	133,540	67,863	105,369	37,506	55
189,419	191,682	156,723	Subtotal - Personnel Services	330,751	166,655	226,716	37,296	22
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
33,105	35,382	30,652	4200 Staff Travel	36,000	34,100	36,000	1,900	6
718	853	268	4300 Utility Services	750	175	750	575	329
1,524	1,255	1,319	4400 Other Purchased Services	2,300	1,800	2,300	500	28
11,017	16,194	16,842	4500 Supplies, Materials, and Media	19,750	26,067	19,750	(6,317)	(24)
6,101	506	5,048	4900 Other Expenses	5,000	1,275	5,000	3,725	292
52,465	54,190	54,129	Subtotal - Other	63,800	63,417	63,800	383	1
-	872	1,102	5100 Equipment	-	2,116	-	(2,116)	-
\$ 241,884	\$ 246,744	\$ 211,954	Function Totals	\$ 394,551	\$ 232,188	\$ 290,516	\$ 35,563	15

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
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures

Date: 07/11/16

Location: 87 Nursing Service

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
2.68	2.73	3.28	Nurse***	3.10	2.58	2.58
0.88	0.88	0.88	Support	0.88	0.88	0.88
3.56	3.61	4.16	Non-Certificated Subtotal	3.98	3.46	3.46
3.56	3.61	4.16	Total	3.98	3.46	3.46

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

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 480,234	\$ -	\$ 978,570	\$ 978,570	100
-	-	-	3200 Non-Certificated Salaries	-	-	10,000	10,000	100
-	-	-	3500 Employee Benefits	130,822	-	400,110	400,110	100
-	-	-	Subtotal - Personnel Services	611,056	-	1,388,680	1,388,680	100
-	-	-	4350 Energy	75,000	-	75,000	75,000	100
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	2,250	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	77,250	-	75,000	75,000	100
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ 688,306</u>	<u>\$ -</u>	<u>\$ 1,463,680</u>	<u>\$ 1,463,680</u>	100
<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	Fund Totals	<u>\$ 142,175,001</u>	<u>\$ 142,164,804</u>	<u>\$ 140,019,330</u>	<u>\$ (2,145,474)</u>	(2)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget
<u>FTE's Included in Current Budget</u>						
-	-	-	Administrator	-	-	-
0.48	4.80	1.16	Teacher (Includes Quest)	10.00	7.40	10.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>0.48</u>	<u>4.80</u>	<u>1.16</u>	Certificated Subtotal	<u>10.00</u>	<u>7.40</u>	<u>10.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.49	3.21	0.83	Support	-	-	-
-	-	-	Custodian	-	-	-
<u>0.49</u>	<u>3.21</u>	<u>0.83</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>0.97</u></u>	<u><u>8.01</u></u>	<u><u>1.99</u></u>	Total	<u><u>10.00</u></u>	<u><u>7.40</u></u>	<u><u>10.00</u></u>

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

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

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

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SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2016-2017
With Comparative Totals for Prior Years**

	Artist in Schools	Broadband Assistance	Building Trades	Carl Perkins Basic
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	500	20,000	-	-
Intergovernmental - Federal	500	-	-	210,000
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	1,500	-	-	-
Total Revenues	2,500	20,000	-	210,000
Other financing sources:	-	-	-	-
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	2,500	20,000	-	210,000
Expenditures:				
Current:				
Instruction	2,500	-	-	203,300
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	20,000	-	-
District Administration Support Services	-	-	-	6,700
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	2,500	20,000	-	210,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	2,500	20,000	-	210,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	15,642	-
Fund Balances, End of Year	\$ -	\$ -	\$ 15,642	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2016-2017
With Comparative Totals for Prior Years

	Community Theater	Corporate Grants	Digital Teaching	Equipment Replacement
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	250,000	-
Intergovernmental - Federal	-	-	-	-
Food sales	-	-	-	-
Corporate Grants and User fees	35,000	40,000	-	-
Other revenues	-	-	-	75,000
Total Revenues	35,000	40,000	250,000	75,000
Other financing sources:	-	-	-	-
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	35,000	40,000	250,000	75,000
Expenditures:				
Current:				
Instruction	-	-	239,932	75,000
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	10,068	-
Student Activities	-	40,000	-	-
Community services	46,500	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	46,500	40,000	250,000	75,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	46,500	40,000	250,000	75,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(11,500)	-	-	-
Fund Balances, Beginning of Year	39,108	-	-	75,000
Fund Balances, End of Year	\$ 27,608	\$ -	\$ -	\$ 75,000

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2016-2017
With Comparative Totals for Prior Years

	Food Service	Food Service - FFVP	Gear Up Kenai	Governor's Alternative
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	22,000
Intergovernmental - Federal	2,314,000	75,000	150,000	-
Food sales	739,500	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	160,000	-	-	-
Total Revenues	3,213,500	75,000	150,000	22,000
Other financing sources:				
Operating transfers in	1,200,000	-	-	-
Total Revenues and Other Financing Sources	4,413,500	75,000	150,000	22,000
Expenditures:				
Current:				
Instruction	-	-	142,500	22,000
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	7,500	-
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	4,543,445	75,000	-	-
Total Expenditures	4,543,445	75,000	150,000	22,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	4,543,445	75,000	150,000	22,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(129,945)	-	-	-
Fund Balances, Beginning of Year	668,892	-	-	-
Fund Balances, End of Year	\$ 538,947	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2016-2017
With Comparative Totals for Prior Years**

	McKinney-Vento Grant	Migrant Education	NCLB	Project Aware
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	15,000	6,000	3,500,000	300,000
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	15,000	6,000	3,500,000	300,000
Other financing sources:			-	-
Operating transfers in	-	-	-	-
Total Revenues and Other Financing Sources	15,000	6,000	3,500,000	300,000
Expenditures:				
Current:				
Instruction	14,500	6,000	3,402,000	285,000
Special Education - Instruction	-	-	-	-
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	500	-	98,000	15,000
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Food service	-	-	-	-
Total Expenditures	15,000	6,000	3,500,000	300,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	15,000	6,000	3,500,000	300,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2016-2017
With Comparative Totals for Prior Years**

	Staff Development	Student Transportation	Title ID Detention	Title VI-B
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	7,500	7,527,962	-	-
Intergovernmental - Federal	-	-	17,500	2,500,000
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	7,500	7,527,962	17,500	2,500,000
Other financing sources:	-	-	-	-
Operating transfers in	-	655,072	-	-
Total Revenues and Other Financing Sources	7,500	8,183,034	17,500	2,500,000
Expenditures:				
Current:				
Instruction	7,500	-	17,250	-
Special Education - Instruction	-	-	-	2,386,000
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	-
District Administration Support Services	-	-	250	114,000
Student Activities	-	-	-	-
Community services	-	-	-	-
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	8,278,131	-	-
Food service	-	-	-	-
Total Expenditures	7,500	8,278,131	17,500	2,500,000
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	7,500	8,278,131	17,500	2,500,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	(95,097)	-	-
Fund Balances, Beginning of Year	-	1,039,092	-	-
Fund Balances, End of Year	\$ -	\$ 943,995	\$ -	\$ -

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2016-2017
With Comparative Totals for Prior Years

	Title VII Indian Education	Upward Bound	Youth in Detention	Totals Budgeted 2016-17
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	7,827,962
Intergovernmental - Federal	350,000	30,000	69,143	9,537,143
Food sales	-	-	-	739,500
Corporate Grants and User fees	-	-	-	75,000
Other revenues	-	-	-	236,500
Total Revenues	350,000	30,000	69,143	18,416,105
Other financing sources:	-	-	-	
Operating transfers in	-	-	-	1,855,072
Total Revenues and Other Financing Sources	350,000	30,000	69,143	20,271,177
Expenditures:				
Current:				
Instruction	336,260	30,000	66,140	4,849,882
Special Education - Instruction	-	-	-	2,386,000
Support Services - Student	-	-	-	-
Support Services - Instruction	-	-	-	-
School Administration	-	-	-	-
School Administration Support Services	-	-	-	20,000
District Administration Support Services	13,740	-	3,003	268,761
Student Activities	-	-	-	40,000
Community services	-	-	-	46,500
Operations and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	8,278,131
Food service	-	-	-	4,618,445
Total Expenditures	350,000	30,000	69,143	20,507,719
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	350,000	30,000	69,143	20,507,719
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	(236,542)
Fund Balances, Beginning of Year	-	-	-	1,837,734
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ 1,601,192

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances

All Special Revenue Funds

Fiscal Year 2016-2017

With Comparative Totals for Prior Years

	Current Budget 2015-16	Actual 2014-15	Actual 2013-14	Actual 2012-13
Revenues:				
Intergovernmental - Local	\$ 120,000	\$ 184,415	\$ 421,699	\$ 188,112
Intergovernmental - State	12,573,554	9,822,601	12,056,220	9,306,396
Intergovernmental - Federal	7,947,372	8,554,565	6,394,885	8,417,135
Food sales	750,000	637,595	657,295	703,256
Corporate Grants and User fees	99,009	89,114	121,502	98,285
Other revenues	76,810	100,898	322,151	166,134
Total Revenues	21,566,745	19,389,188	19,973,752	18,879,318
Other financing sources:				
Operating transfers in	1,300,000	1,300,000	1,424,759	816,836
Total Revenues and Other Financing Sources	22,866,745	20,689,188	21,398,511	19,696,154
Expenditures:				
Current:				
Instruction	9,551,491	4,559,359	4,694,168	4,843,529
Special Education - Instruction	3,185,885	2,263,973	2,693,627	1,697,906
Support Services - Student	190,327	20,639	53,450	55,202
Support Services - Instruction	151,419	48,565	74,934	-
School Administration	-	860,490	1,059,302	414,036
School Administration Support Services	23,421	42,050	18,301	36,638
District Administration Support Services	325,803	283,033	385,737	274,903
Student Activities	83,420	60,967	723,283	40,272
Community services	46,500	38,992	40,621	48,786
Operations and Maintenance of Plant	280,099	581,927	733,258	794,903
Student Transportation	8,071,440	7,908,357	7,343,482	7,473,969
Food service	4,734,861	4,450,480	4,450,876	4,203,218
Total Expenditures	26,644,666	21,118,832	22,271,039	19,883,362
Other Financing Uses:				
Operating transfers out	-	-	-	-
Total Expenditures and Other Financing Uses	26,644,666	21,118,832	22,271,039	19,883,362
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(3,777,921)	(429,644)	(872,528)	(187,208)
Fund Balances, Beginning of Year	5,615,655	6,045,299	6,917,827	7,105,035
Fund Balances, End of Year	\$ 1,837,734	\$ 5,615,655	\$ 6,045,299	\$ 6,917,827

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 221 Alaska Works - Construction Education Foundation

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 184,119	\$ 179,982	\$ 184,415	0040	Other Local Revenue	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	(100)
<u>Expenditure</u>									
27,300	22,500	24,025	3100	Certificated Salaries	32,500	18,500	-	(18,500)	(100)
35,347	34,932	32,087	3200	Non-Certificated Salaries	1,625	6,625	-	(6,625)	(100)
27,109	28,384	25,762	3500	Employee Benefits	4,678	3,098	-	(3,098)	(100)
89,756	85,816	81,874		Subtotal - Personnel Services	38,803	28,223	-	(28,223)	(100)
-	8,500	10,095	4100	Professional and Technical Services	-	16,000	-	(16,000)	(100)
1,404	1,392	1,702	4200	Staff Travel	1,000	1,000	-	(1,000)	(100)
75	-	2,970	4400	Other Purchased Services	-	2,500	-	-	-
74,730	71,875	78,222	4500	Supplies, Materials, and Media	72,960	64,403	-	(64,403)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
7,966	8,392	7,939	4950	Indirect Costs	4,341	4,317	-	(4,317)	(100)
84,175	90,159	100,928		Subtotal - Other	78,301	88,220	-	(88,220)	(100)
10,188	4,007	1,613	5100	Equipment	2,896	3,557	-	(3,557)	(100)
184,119	179,982	184,415		Fund Total	120,000	120,000	-	(120,000)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 235 Artists in Schools

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,993	\$ 1,750	\$ 4,043	0040	Other Local Revenue	\$ 984	\$ 1,810	\$ 1,500	(310)	(17)
2,753	1,000	700	0050	State	-	500	500	-	-
2,752	1,000	765	0150	Intergovernmental Federal	-	500	500	-	-
<u>9,498</u>	<u>3,750</u>	<u>5,508</u>		Total Revenue	<u>984</u>	<u>2,810</u>	<u>2,500</u>	<u>(310)</u>	<u>(11)</u>
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	140	-	(140)	(100)
-	-	-	3200	Non-Certificated Salaries	-	11	-	(11)	(100)
-	-	-	3500	Employee Benefits	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>		Subtotal - Personnel Services	<u>-</u>	<u>151</u>	<u>-</u>	<u>(151)</u>	<u>-</u>
8,010	3,500	4,300	4100	Professional and Technical Services	984	2,000	2,000	-	-
155	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
145	-	-	4400	Other Purchased Services	-	-	-	-	-
1,188	250	1,208	4500	Supplies, Materials, and Media	-	659	500	(159)	(24)
<u>-</u>	<u>-</u>	<u>-</u>	4900	Other Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9,498</u>	<u>3,750</u>	<u>5,508</u>		Subtotal - Other	<u>984</u>	<u>2,659</u>	<u>2,500</u>	<u>(159)</u>	<u>(6)</u>
<u>-</u>	<u>-</u>	<u>-</u>	5100	Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9,498</u>	<u>3,750</u>	<u>5,508</u>		Fund Total	<u>984</u>	<u>2,810</u>	<u>2,500</u>	<u>(310)</u>	<u>(11)</u>
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>		Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		Fund Balance, End of Year	<u>\$ -</u>	<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
2016 - 2017 Budget

Fund: 273 Alaska Association of School Boards

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 4,160	\$ -	\$ 21,600	0150	Intergovernmental - Federal <u>Other Financing Sources</u>	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	3,510	3100	Certificated Salaries	-	-	-	-	-
-	-	1,755	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	600	3500	Employee Benefits	-	-	-	-	-
-	-	5,865		Subtotal - Personnel Services	-	-	-	-	-
900	-	-	4100	Professional and Technical Services	-	-	-	-	-
3,260	-	-	4500	Supplies, Materials, and Media	10,479	4,603	-	(4,603)	-
4,160	-	-		Subtotal - Other	10,479	4,603	-	(4,603)	-
-	-	5,256	5100	Equipment	-	5,876	-	(5,876)	-
4,160	-	11,121		Fund Total	10,479	10,479	-	(10,479)	-
-	-	10,479		Excess (Deficiency) of Revenues over Expenditures	(10,479)	(10,479)	-	-	-
-	-	-		Fund Balance, Beginning of Year	10,479	10,479	-	-	-
\$ -	\$ -	\$ 10,479		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
2016 - 2017 Budget

Fund: 226 ASDN Leadership

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 28,975	\$ -	\$ -	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	
<u>Expenditure</u>									
-	-	-	4100	Professional and Technical Services	-	-	-	-	
24,478	-	-	4200	Staff Travel	-	-	-	-	
-	-	-	4400	Other Purchased Services	-	-	-	-	
4,497	-	-	4500	Supplies, Materials, and Media	-	-	-	-	
28,975	-	-		Fund Total	-	-	-	-	
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Alaska Staff Development Network leadership supports the Rural Alaska Principal Preparation and Support Project which is a comprehensive leadership development program focused on preparation of principals for high poverty and remote Alaska schools, and support those who are currently serving in those schools.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 240 Broadband Assistance Grant

Date: 07/11/16

2011-12 Actual	2012-13 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 21,687	0050	State Revenue	\$ 23,421	\$ 23,421	\$ 20,000	\$ (3,421)	(15)
<u>Expenditure</u>									
-	-	21,687	4300	Utility Services	23,421	23,421	20,000	(3,421)	(15)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	21,687		Subtotal - Other	23,421	23,421	20,000	(3,421)	(15)
-	-	-	5100	Equipment	-	-	-	-	-
-	-	21,687		Fund Total	23,421	23,421	20,000	(3,421)	(15)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 373 Building Trades

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0040	Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	0504	Construction in Progress	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
15,642	15,642	15,642		Fund Balance, Beginning of Year	15,642	15,642	15,642	-	
<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>		Fund Balance, End of Year	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ -</u>	

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 230 Career & Technical Education

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 38,722	\$ 33,295	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Other Financing Sources</u>									
<u>Expenditure</u>									
-	2,340	-	3100	Certificated Salaries	-	-	-	-	-
-	120	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	188	-	3500	Employee Benefits	-	-	-	-	-
-	2,648	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	4,025	4100	Professional and Technical Services	-	-	-	-	-
-	6,074	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	20,331	1,851	4500	Supplies, Materials, and Media	-	-	-	-	-
-	26,405	5,876		Subtotal - Other	-	-	-	-	-
-	9,669	27,419	5100	Equipment	-	-	-	-	-
-	38,722	33,295		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Career & Technical Education (CTE) grant was designed to implement a plan to provide opportunities for quality vocational training and education.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 265 Carl Perkins

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 216,359	\$ 231,982	\$ 220,236	0150	Intergovernmental - Federal	\$ 199,816	\$ 252,388	\$ 210,000	\$ (42,388)	(17)
<u>Expenditure</u>									
64,029	73,875	70,426	3100	Certificated Salaries	66,750	45,810	55,000	9,190	20
8,510	19,051	20,178	3200	Non-Certificated Salaries	14,570	17,706	17,750	44	0
16,084	20,702	18,843	3500	Employee Benefits	21,712	16,907	21,000	4,093	24
88,623	113,628	109,447		Subtotal - Personnel Services	103,032	80,423	93,750	13,327	17
16,498	11,495	8,998	4100	Professional and Technical Services	9,000	17,700	9,000	(8,700)	(49)
25,277	35,305	25,739	4200	Staff Travel	27,100	26,985	27,750	765	3
8,862	4,891	4,436	4250	Student Travel	4,000	7,014	5,000	(2,014)	(29)
416	2,374	5,964	4400	Other Purchased Services	7,457	7,279	10,000	2,721	37
44,672	45,429	44,944	4500	Supplies, Materials, and Media	23,231	51,523	38,504	(13,019)	(25)
775	46	125	4900	Other Expenses	205	205	205	-	-
8,886	10,424	9,064	4950	Indirect Costs	6,700	7,358	6,700	(658)	(9)
105,386	109,964	99,270		Subtotal - Other	77,693	118,064	97,159	(20,905)	(18)
22,350	8,390	11,519	5100	Equipment	19,091	53,901	19,091	(34,810)	(65)
216,359	231,982	220,236		Fund Total	199,816	252,388	210,000	(42,388)	(17)
-	-	-		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
2016 - 2017 Budget

Fund: 372 Community Theater

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 41,945	\$ 25,840	\$ 31,685	0040	User Fees	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	-
<u>Other Financing Sources</u>									
25,000	-	-	0250	Transfer From Other Funds	-	-	-	\$ -	-
66,945	25,840	31,685		Total Revenue & Other Financing Sources	35,000	35,000	35,000	-	-
<u>Expenditure</u>									
31,812	25,051	23,272	3200	Non-Certificated Salaries	32,500	32,500	32,500	-	-
8,834	7,275	6,382	3500	Employee Benefits	8,500	8,500	8,500	-	-
40,646	32,326	29,654		Subtotal - Personnel Services	41,000	41,000	41,000	-	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
1,730	2,645	2,103	4200	Staff Travel	2,000	2,000	2,000	-	-
828	434	-	4300	Utility Services	1,000	1,000	1,000	-	-
-	145	2,292	4400	Other Purchased Services	-	-	-	-	-
5,582	5,071	4,943	4500	Supplies, Materials, and Media	2,500	2,500	2,500	-	-
8,140	8,295	9,338		Subtotal - Other	5,500	5,500	5,500	-	-
-	-	-	5100	Equipment	-	-	-	-	-
48,786	40,621	38,992		Fund Total	46,500	46,500	46,500	-	-
18,159	(14,781)	(7,307)		Excess (Deficiency) of Revenues over Expenditures	(11,500)	(11,500)	(11,500)	-	-
54,537	72,696	57,915		Fund Balance, Beginning of Year	50,608	50,608	39,108	(11,500)	(23)
\$ 72,696	\$ 57,915	\$ 50,608		Fund Balance, End of Year	\$ 39,108	\$ 39,108	\$ 27,608	\$ (11,500)	(29)

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 229 Compass

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 49,528	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	338	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	48	3500	Employee Benefits	-	-	-	-	-
-	-	386		Subtotal - Personnel Services	-	-	-	-	-
-	-	30,749	4100	Professional and Technical Services	-	-	-	-	-
-	-	1,491	4200	Staff Travel	-	-	-	-	-
-	-	2,450	4250	Student Travel	-	-	-	-	-
-	-	5,932	4400	Other Purchased Services	-	-	-	-	-
-	-	6,369	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	2,151	4950	Indirect Costs	-	-	-	-	-
-	-	49,142		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	-	49,528		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Compass Alaska grant - Chartering Career Pathways, assists young Alaskans to navigate a path that leads to post-secondary placement in a field of interest supported by a Personal Learning and Career Plan.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: Corporate Grants

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 56,340	\$ 95,662	\$ 57,429	0040	Corporate Grants	\$ 1,000	\$ 64,009	\$ 40,000	\$ (24,009)	(38)
<u>Expenditure</u>									
525	-	-	3100	Certificated Salaries	-	70	-	(70)	(100)
205	325	1,080	3200	Non-Certificated Salaries	-	393	-	(393)	-
88	25	83	3500	Employee Benefits	-	5	-	(5)	(100)
818	350	1,163		Subtotal - Personnel Services	-	468	-	(468)	(100)
1,600	3,365	4,400	4100	Professional and Technical Services	-	1,096	-	(1,096)	(100)
7,389	16,344	7,284	4250	Student Travel	-	26,326	15,000	(11,326)	(43)
-	-	-	4300	Utility Services	-	-	-	-	-
2,650	1,800	4,020	4400	Other Purchased Services	-	2,844	-	(2,844)	(100)
32,564	26,755	32,771	4500	Supplies, Materials, and Media	1,000	28,479	25,000	(3,479)	(12)
300	-	500	4900	Other Expenses	-	-	-	-	-
44,503	48,264	48,975		Subtotal - Other	1,000	58,745	40,000	(18,744)	(32)
3,163	16,108	29,717	5100	Equipment	-	24,207	-	(24,207)	(100)
48,484	64,722	79,855		Fund Total	1,000	83,420	40,000	(43,419)	(52)
-	-	-		Other Financing Uses:					
				Operating transfers out - General Funds					
7,856	30,940	(22,426)		Excess (Deficiency) of Revenues over Expenditures	-	(19,411)	-	19,410	(100)
3,041	10,897	41,837		Fund Balance, Beginning of Year	19,411	19,411	-	(19,411)	(100)
\$ 10,897	\$ 41,837	\$ 19,411		Fund Balance, End of Year	\$ 19,411	\$ -	\$ -	\$ -	-

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
2016 - 2017 Budget

Fund: 228 Digital Teaching

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 313,963	0050	State Revenue	\$ 210,138	\$ 252,117	\$ 250,000	\$ (2,117)	(1)
<u>Expenditure</u>									
-	-	37,019	3100	Certificated Salaries	93,594	90,094	96,819	6,725	7
-	-	3,630	3200	Non-Certificated Salaries	-	3,500	-	(3,500)	(100)
-	-	9,545	3500	Employee Benefits	16,492	16,814	16,808	(6)	(0)
-	-	50,194		Subtotal - Personnel Services	110,086	110,408	113,627	3,219	3
-	-	59,016	4200	Staff Travel	52,478	58,381	85,000	26,619	46
-	-	40,561	4400	Other Purchased Services	2,450	9,300	3,975	(5,325)	(57)
-	-	111,317	4500	Supplies, Materials, and Media	37,334	59,435	37,330	(22,105)	(37)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	11,853	4950	Indirect Costs	7,790	9,145	10,068	923	10
-	-	222,747		Subtotal - Other	100,052	136,261	136,373	112	0
-	-	41,022	5100	Equipment	-	5,448	-	(5,448)	(100)
-	-	313,963		Fund Total	210,138	252,117	250,000	(2,117)	(1)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 359 Distance Learning and Telemedicine

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ -	0050	State Revenue	\$ 354,647	\$ 354,647	\$ -	\$ (354,647)	(100)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	34,533	34,533	-	(34,533)	(100)
-	-	-	4500	Supplies, Materials, and Media	172,428	172,428	-	(172,428)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	-		Subtotal - Other	206,961	206,961	-	(206,961)	(100)
-	-	-	5100	Equipment	147,686	147,686	-	(147,686)	(100)
-	-	-		Fund Total	354,647	354,647	-	(354,647)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 232 Early Literacy

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ 18,271	\$ 20,639	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	18,271	20,639	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	18,271	20,639		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
-	18,271	20,639		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The K-3 Early Literacy grant is a State Grant to administer a comprehensive early literacy screening assessment of students in K-3 grades.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 269 Education Jobs

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 37,993	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
33,150	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
4,843	-	-	3500	Employee Benefits	-	-	-	-	-
37,993	-	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
-	-	-	4950	Indirect Costs	-	-	-	-	-
-	-	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
37,993	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Education Jobs Fund (Ed Jobs) program is a Federal Program that provides assistance to School Districts to save or create education jobs. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 375 Equipment Replacement

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 22,783	\$ 138,724	\$ 95,170	0030	Earnings on Investments	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	-
<u>Expenditure</u>									
530	-	-	4100	Professional and Technical Services	-	-	-	-	-
2,036	13,272	-	4400	Other Purchased Services	-	-	-	-	-
26,583	425,371	3,042	4500	Supplies, Materials, and Media	-	20,602	-	(20,602)	(100)
29,149	438,643	3,042		Subtotal - Other	-	20,602	-	(20,602)	(100)
45,847	612,901	747,194	5100	Equipment	3,834,153	3,865,806	75,000	(3,790,806)	(102)
74,996	1,051,544	750,236		Fund Total	3,834,153	3,886,408	75,000	(3,811,408)	(102)
(52,213)	(912,820)	(655,066)		Excess (Deficiency) of Revenues over Expenditures	(3,759,153)	(3,811,408)	-	3,811,408	(100)
5,506,507	5,454,294	4,541,474		Fund Balance, Beginning of Year	3,886,408	3,886,408	75,000	-	-
\$ 5,454,294	\$ 4,541,474	\$ 3,886,408		Fund Balance, End of Year	\$ 127,255	\$ 75,000	\$ 75,000	\$ -	\$ -

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
2016 - 2017 Budget

Fund: 255 Food Service

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 703,256	\$ 657,295	\$ 637,595	0020	Type A Lunch-Student	\$ 750,000	\$ 750,000	\$ 739,500	\$ (10,500)	(1)
4,098	1,695	1,685	0040	Other Local Revenue	-	-	-	-	-
2,144,537	2,182,212	2,212,464	0150	Intergovernmental Federal	2,450,000	2,450,000	2,314,000	(136,000)	(6)
139,253	169,996	141,450	0162	USDA	140,000	140,000	160,000	20,000	14
<u>2,991,144</u>	<u>3,011,198</u>	<u>2,993,194</u>		Total Revenue	<u>3,340,000</u>	<u>3,340,000</u>	<u>3,213,500</u>	<u>(126,500)</u>	(4)
<u>Other Financing Sources</u>									
791,836	1,424,759	1,300,000	0250	Transfer From Other Funds	1,300,000	1,300,000	1,200,000	(100,000)	(8)
<u>3,782,980</u>	<u>4,435,957</u>	<u>4,293,194</u>		Total Revenue & Other Financing Sources	<u>4,640,000</u>	<u>4,640,000</u>	<u>4,413,500</u>	<u>(226,500)</u>	(5)
<u>Expenditure</u>									
1,414,610	1,531,653	1,550,949	3200	Non-Certificated Salaries	1,548,430	1,548,430	1,522,387	(26,043)	(2)
949,397	1,032,877	1,086,113	3500	Employee Benefits	1,228,821	1,228,821	1,347,602	118,781	10
<u>2,364,007</u>	<u>2,564,530</u>	<u>2,637,062</u>		Subtotal - Personnel Services	<u>2,777,251</u>	<u>2,777,251</u>	<u>2,869,989</u>	<u>92,738</u>	3
2,700	-	2,120	4100	Professional and Technical Services	-	-	-	-	-
23,667	19,271	20,731	4200	Staff Travel	20,000	20,000	11,300	(8,700)	(44)
2,251	2,435	2,486	4300	Utility Services	2,500	2,500	2,600	100	4
32,038	48,803	45,443	4400	Other Purchased Services	44,700	44,700	55,200	10,500	23
1,615,126	1,532,120	1,552,015	4500	Supplies, Materials, and Media	1,543,713	1,539,306	1,603,156	63,850	4
4,117	4,144	4,732	4900	Other Expenses	4,950	4,950	1,200	(3,750)	(76)
<u>1,679,899</u>	<u>1,606,773</u>	<u>1,627,527</u>		Subtotal - Other	<u>1,615,863</u>	<u>1,611,456</u>	<u>1,673,456</u>	<u>62,000</u>	4
12,429	15,696	12,927	5100	Equipment	-	4,717	-	(4,717)	-
<u>4,056,335</u>	<u>4,186,999</u>	<u>4,277,516</u>		Fund Total	<u>4,393,114</u>	<u>4,393,424</u>	<u>4,543,445</u>	<u>150,021</u>	3
(273,355)	248,958	15,678		Excess (Deficiency) of Revenues over Expenditures	246,886	246,576	(129,945)	(376,521)	(153)
<u>431,035</u>	<u>157,680</u>	<u>406,638</u>		Fund Balance, Beginning of Year	<u>422,316</u>	<u>422,316</u>	<u>668,892</u>	<u>246,576</u>	58
<u>\$ 157,680</u>	<u>\$ 406,638</u>	<u>\$ 422,316</u>		Fund Balance, End of Year	<u>\$ 669,202</u>	<u>\$ 668,892</u>	<u>\$ 538,947</u>	<u>\$ (129,945)</u>	(19)

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
2016 - 2017 Budget

Fund: 255 Food Service - Fresh Fruit and Vegetable Program

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 120,722	\$ 118,449	\$ 133,984	0150	Intergovernmental Federal	\$ 19,192	\$ 106,620	\$ 75,000	\$ (31,620)	(30)
<u>Expenditure</u>									
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
120,722	118,449	133,984	4500	Supplies, Materials, and Media	19,192	106,620	75,000	(31,620)	(30)
120,722	118,449	133,984		Fund Total	19,192	106,620	75,000	(31,620)	(30)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 255 Food Service - Nutritional Alaskan Foods

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 26,161	\$ 237,528	\$ 98,579	0050	State Revenue	\$ -	\$ 58,118	\$ -	\$ (58,118)	(100)
<u>Expenditure</u>									
26,161	145,428	18,980	4500	Supplies, Materials, and Media	171,699	229,817	-	(229,817)	(100)
26,161	145,428	18,980		Fund Total	171,699	229,817	-	(229,817)	(100)
-	92,100	79,599		Excess (Deficiency) of Revenues over Expenditures	(171,699)	(171,699)	-	171,699	(100)
-	-	92,100		Fund Balance, Beginning of Year	171,699	171,699	-	-	-
\$ -	\$ 92,100	\$ 171,699		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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
2016 - 2017 Budget

Fund: 255 Food Service - NSLP Equipment

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 20,000	0150	Intergovernmental Federal	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	(100)
<u>Expenditure</u>									
-	-	994	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	994		Subtotal - Other	-	-	-	-	-
-	-	19,006	5100	Equipment	5,000	5,000	-	(5,000)	(100)
-	-	20,000		Fund Total	5,000	5,000	-	(5,000)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 285 Fourth R Training

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 6,600	\$ -	\$ -	0150	Intergovernmental - Federal	\$ 6,600	\$ 6,600	\$ -	\$ (6,600)	100
<u>Expenditure</u>									
260	-	-	3100	Certificated Salaries	4,800	3,117	-	(3,117)	100
1,063	-	-	3200	Non-Certificated Salaries	-	132	-	(132)	100
101	-	-	3500	Employee Benefits	582	448	-	(448)	100
1,424	-	-		Subtotal - Personnel Services	5,382	3,697	-	(3,697)	100
-	-	-	4200	Staff Travel	900	1,174	-	-	-
785	-	-	4400	Other Purchased Services	-	-	-	-	-
4,391	-	-	4500	Supplies, Materials, and Media	73	1,729	-	(1,729)	100
-	-	-	4900	Other Expenses	245	-	-	-	-
5,176	-	-		Subtotal - Other	1,218	2,903	-	(2,903)	100
-	-	-	5100	Equipment	-	-	-	-	-
6,600	-	-		Fund Total	6,600	6,600	-	(6,600)	100
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 356 Gear Up Kenai Peninsula

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 148,835	\$ 127,608	\$ 125,578	0100	Intergovernmental - Federal	\$ 173,067	\$ 173,067	\$ 150,000	\$ (23,067)	(13)
<u>Expenditure</u>									
142,018	121,659	120,124	4100	Professional and Technical Services	166,404	166,404	142,500	(23,904)	(14)
-	-	-	4900	Other Expenses	-	-	-	-	-
6,817	5,949	5,454	4950	Indirect Costs	6,663	6,663	7,500	837	13
148,835	127,608	125,578		Subtotal - Other	173,067	173,067	150,000	(23,067)	(13)
-	-	-	5100	Equipment	-	-	-	-	-
148,835	127,608	125,578		Fund Total	173,067	173,067	150,000	(23,067)	(13)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 263 Governor's Alternative Schools

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 41,635	\$ 25,950	\$ 641	0050	State Revenue	\$ 20,000	\$ 19,188	\$ 22,000	\$ 2,812	100
1,227	-	-	0150	Intergovernmental Federal	-	-	-	-	-
42,862	25,950	641		Total Revenue	20,000	19,188	22,000	2,812	15
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
112	-	-	3200	Non-Certificated Salaries	-	449	-	(449)	-
9	-	-	3500	Employee Benefits	-	34	-	(34)	-
121	-	-		Subtotal - Personnel Services	-	483	-	(483)	-
1,600	1,102	641	4200	Staff Travel	-	1,905	-	(1,905)	(100)
230	-	-	4250	Student Travel	-	-	-	-	-
2,500	3,619	-	4400	Other Purchased Services	-	-	-	-	-
36,249	20,019	-	4500	Supplies, Materials, and Media	-	-	-	-	-
199	-	-	4900	Other Expenses	20,000	16,800	22,000	5,200	31
1,963	1,210	-	4950	Indirect Costs	-	-	-	-	-
42,741	25,950	641		Subtotal - Other	20,000	18,705	22,000	3,295	18
-	-	-	5100	Equipment	-	-	-	-	-
42,862	25,950	641		Fund Total	20,000	19,188	22,000	2,812	15
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 217 Legislative Grant

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 965,267	\$ 102,233	\$ 176,872	0050	State Revenue	\$ 383,129	\$ 383,129	\$ -	\$ (383,129)	(100)
<u>Expenditure</u>									
250	-	3,200	4400	Other Purchased Services	-	-	-	-	-
431,131	71,591	44,829	4500	Supplies, Materials, and Media	225	79,587	-	(79,587)	(100)
431,381	71,591	48,029		Subtotal - Other	225	79,587	-	(79,587)	(100)
533,886	30,642	128,843	5100	Equipment	382,904	303,542	-	(303,542)	(100)
965,267	102,233	176,872		Fund Total	383,129	383,129	-	(383,129)	(100)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 222 Legislative Grant

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 40,000	\$ -	\$ -	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
-	-	-	4100	Professional and Technical Service	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
2,996	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
2,996	-	-		Subtotal - Other	-	-	-	-	-
37,004	-	-	5100	Equipment	-	-	-	-	-
40,000	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 300 McKinney-Vento Homeless

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 25,247	\$ 19,379	\$ 14,909	0150	Intergovernmental - Federal	\$ 14,290	\$ 14,381	\$ 15,000	\$ 619	4
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500	Employee Benefits	-	-	-	-	-
-	-	-		Subtotal - Personnel Services	-	-	-	-	-
4,320	1,824	4,926	4200	Staff Travel	5,000	2,550	5,000	2,450	96
2,095	1,000	2,300	4250	Student Travel	3,000	2,214	3,000	786	36
-	23	-	4300	Utility Services	-	-	-	-	-
840	13	500	4400	Other Purchased Services	500	1,435	500	(935)	(65)
16,836	15,615	6,535	4500	Supplies, Materials, and Media	5,260	7,649	6,000	(1,649)	(22)
-	-	-	4900	Other Expenses	-	-	-	-	-
1,156	904	648	4950	Indirect Costs	530	533	500	(33)	(6)
25,247	19,379	14,909		Subtotal - Other	14,290	14,381	15,000	619	4
-	-	-	5100	Equipment	-	-	-	-	-
25,247	19,379	14,909		Fund Total	14,290	14,381	15,000	619	4
-	-	-		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
2016 - 2017 Budget

Fund: 274 Mentor Project

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 199,612	\$ 313,292	\$ 296,279	0150	Intergovernmental - Federal	\$ 98,457	\$ 205,613	\$ -	\$ (205,613)	(100)
<u>Expenditure</u>									
133,152	202,419	199,328	3100	Certificated Salaries	28,166	139,261	-	(139,261)	(100)
330	330	-	3200	Non-Certificated Salaries	-	-	-	-	-
40,439	67,281	68,904	3500	Employee Benefits	11,885	48,556	-	(48,556)	(100)
173,921	270,030	268,232		Subtotal - Personnel Services	40,051	187,817	-	(187,817)	(100)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
16,915	28,642	15,395	4200	Staff Travel	49,139	9,511	-	(9,511)	(100)
-	-	27	4300	Utility Services	23	50	-	-	-
991	1,418	865	4500	Supplies, Materials, and Media	5,443	612	-	(612)	(100)
-	-	-	4900	Other Expenses	-	-	-	-	-
7,785	12,004	11,381	4950	Indirect Costs	3,801	7,623	-	(7,623)	(100)
25,691	42,064	27,668		Subtotal - Other	58,406	17,796	-	(17,796)	(100)
-	1,198	379	5100	Equipment	-	-	-	-	-
199,612	313,292	296,279		Fund Total	98,457	205,613	-	(205,613)	(100)
-	-	-		Excess (Deficiency) of 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
2016 - 2017 Budget

Fund: 281 Migrant Education

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,256	\$ 8,234	\$ 11,183	0150	Intergovernmental - Federal	\$ 11,090	\$ 11,090	\$ 6,000	\$ (5,090)	(46)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	-	600	-	(600)	(100)
-	350	-	3200	Non-Certificated Salaries	-	600	-	(600)	(100)
-	27	-	3500	Employee Benefits	-	64	-	(64)	(100)
-	377	-		Subtotal - Personnel Services	-	1,264	-	(1,264)	(100)
578	2,897	876	4200	Staff Travel	5,000	3,736	-	(3,736)	(100)
1,650	4,800	10,307	4500	Supplies, Materials, and Media	6,090	6,090	6,000	(90)	(1)
28	160	-	4950	Indirect Costs	-	-	-	-	-
2,256	7,857	11,183		Subtotal - Other	11,090	9,826	6,000	(3,826)	(39)
-	-	-	5100	Equipment	-	-	-	-	-
2,256	8,234	11,183		Fund Total	11,090	11,090	6,000	(5,090)	(46)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 325 National Space Grant

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 2,500	\$ -	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
2,500	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
2,500	-	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
2,500	-	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The National Space grant offers opportunities for students to become more involved in math and science activities.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 260 NCLB (No Child Left Behind)

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 3,340,180	\$ 3,034,141	\$ 2,566,708	0150	Intergovernmental - Federal	\$ 3,735,431	\$ 3,735,431	\$ 3,500,000	\$ (235,431)	(6)
<u>Expenditure</u>									
1,550,366	1,539,948	1,266,921	3100	Certificated Salaries	1,764,013	1,749,658	1,775,000	25,342	1
247,085	211,431	211,578	3200	Non-Certificated Salaries	248,875	267,520	275,000	7,480	3
683,117	674,621	610,231	3500	Employee Benefits	784,224	792,274	800,000	7,726	1
2,480,568	2,426,000	2,088,730		Subtotal - Personnel Services	2,797,112	2,809,452	2,850,000	40,548	1
387,671	106,385	128,860	4100	Professional and Technical Services	163,100	171,494	175,000	3,506	2
178,418	186,292	178,377	4200	Staff Travel	195,390	215,923	175,000	(40,923)	(19)
1,000	15,149	1,443	4250	Student Travel	7,000	11,534	8,500	(3,034)	(26)
4,204	2,952	3,465	4300	Utility Services	6,000	9,569	9,000	(569)	(6)
28,471	16,722	13,466	4400	Other Purchased Services	58,440	16,842	15,000	(1,842)	(11)
105,894	105,389	60,514	4500	Supplies, Materials, and Media	164,842	206,125	100,000	(106,125)	(51)
11,514	7,545	19,248	4900	Other Expenses	211,077	152,278	44,500	(107,778)	(71)
137,899	138,751	72,186	4950	Indirect Costs	104,470	103,314	98,000	(5,314)	(5)
855,071	579,185	477,559		Subtotal - Other	910,319	887,079	625,000	(262,078)	(30)
4,541	28,956	419	5100	Equipment	28,000	38,900	25,000	(13,900)	(36)
3,340,180	3,034,141	2,566,708		Fund Total	3,735,431	3,735,431	3,500,000	(235,430)	(6)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

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

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 218 Principal Coach

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 421,699	\$ 1,130,298	\$ 909,512	0050	State Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
21,854	10,720	11,180	3200	Non-Certificated Salaries	-	-	-	-	-
14,784	7,581	8,232	3500	Employee Benefits	-	-	-	-	-
36,638	18,301	19,412		Subtotal - Personnel Services	-	-	-	-	-
101,524	770,019	632,505	4100	Professional and Technical Services	-	-	-	-	-
253,254	258,593	201,283	4200	Staff Travel	-	-	-	-	-
1,440	1,426	1,090	4300	Utility Services	-	-	-	-	-
8,446	7,918	5,329	4400	Other Purchased Services	-	-	-	-	-
7,576	18,366	5,714	4500	Supplies, Materials, and Media	-	-	-	-	-
517	2,685	4,680	4900	Other Expenses	-	-	-	-	-
-	52,695	39,499	4950	Indirect Costs	-	-	-	-	-
372,757	1,111,702	890,100		Subtotal - Other	-	-	-	-	-
12,304	295	-	5100	Equipment	-	-	-	-	-
421,699	1,130,298	909,512		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 290 Project Aware

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ -	\$ -	\$ 6,114	0150	Intergovernmental - Federal	\$ 314,961	\$ 350,863	\$ 300,000	\$ (50,863)	(14)
<u>Expenditure</u>									
-	-	1,087	3100	Certificated Salaries	-	236,630	58,000	(178,630)	(75)
-	-	2,702	3200	Non-Certificated Salaries	-	4,575	1,000	(3,575)	(78)
-	-	477	3500	Employee Benefits	-	73,039	8,551	(64,488)	(88)
-	-	4,266		Subtotal - Personnel Services	-	314,244	67,551	(246,693)	(79)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	1,572	4200	Staff Travel	-	7,035	1,500	(5,535)	(79)
-	-	10	4300	Utility Services	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
-	-	-	4500	Supplies, Materials, and Media	-	12,317	5,500	(6,817)	(55)
-	-	-	4900	Other Expenses	300,576	1,550	210,449	208,899	
-	-	266	4950	Indirect Costs	14,385	15,717	15,000	(717)	(5)
-	-	1,848		Subtotal - Other	314,961	36,619	232,449	195,830	535
-	-	-	5100	Equipment	-	-	-	-	-
-	-	6,114		Fund Total	314,961	350,863	300,000	(50,863)	(14)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 295 School Improvement

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 46,126	\$ 4,130	\$ -	0150	Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
8,154	700	-	3100	Certificated Salaries	-	-	-	-	-
3,061	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
1,127	97	-	3500	Employee Benefits	-	-	-	-	-
12,342	797	-		Subtotal - Personnel Services	-	-	-	-	-
15,610	-	-	4100	Professional and Technical Services	-	-	-	-	-
16,861	3,300	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
1,313	33	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
33,784	3,333	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
46,126	4,130	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

School Improvement grants are designed to help turn around low performing schools.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 201 Staff Development Contracts

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2105-16 Budget	Current 2105-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 11,497	\$ 13,965	\$ 26,076	0050	Intergovernmental - State	\$ 2,660	\$ 33,529	\$ 7,500	\$ (26,029)	(78)
<u>Expenditure</u>									
260	-	1,120	3100	Certificated Salaries	-	420	-	(420)	-
55	155	387	3200	Non-Certificated Salaries	-	164	-	(164)	(100)
24	12	115	3500	Employee Benefits	-	44	-	(44)	(100)
339	167	1,622		Subtotal - Personnel Services	-	628	-	(628)	(100)
11,158	13,798	24,454	4200	Staff Travel	2,660	32,901	7,500	(25,401)	(77)
-	-	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
11,158	13,798	24,454		Subtotal - Other	2,660	32,901	7,500	(25,401)	(77)
-	-	-	5100	Equipment	-	-	-	-	-
11,497	13,965	26,076		Fund Total	2,660	33,529	7,500	(26,029)	(78)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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
2016 - 2017 Budget

Fund: 205 Student Transportation

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 7,604,516	\$ 7,729,490	\$ 8,092,216	0050	Intergovernmental - State	8,071,440	8,071,440	7,527,962	\$ (543,478)	(7)
<u>Other Financing Sources</u>									
-	-	-	0250	Transfer From Other Funds	-	-	655,072	655,072	-
7,604,516	7,729,490	8,092,216		Total Revenue & Other Financing Sources	8,071,440	8,071,440	8,183,034	\$ 111,594	1
<u>Expenditure</u>									
140,103	130,959	153,952	3200	Non-Certificated Salaries	135,093	135,093	84,329	(50,764)	(38)
60,086	67,605	73,334	3500	Employee Benefits	75,711	75,711	62,942	(12,769)	(17)
200,189	198,564	227,286		Subtotal - Personnel Service	210,804	210,804	147,271	(63,533)	(30)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
4,392	3,940	7,785	4200	Staff Travel	12,000	12,000	10,500	(1,500)	(13)
2,633	3,961	4,784	4300	Utility Services	2,100	2,100	2,500	400	19
7,260,404	7,142,459	7,679,265	4400	Other Purchased Services	7,809,336	7,810,336	8,076,760	266,424	3
17,487	14,358	20,314	4500	Supplies, Materials, and Media	34,400	31,950	39,300	7,350	23
1,036	1,303	2,939	4900	Other Expenses	2,800	2,800	1,800	(1,000)	(36)
7,285,952	7,166,021	7,715,087		Subtotal - Other	7,860,636	7,859,186	8,130,860	271,674	3
6,030	681,830	444	5100	Equipment	-	1,450	-	(1,450)	-
7,492,171	8,046,415	7,942,817		Fund Total	8,071,440	8,071,440	8,278,131	206,691	3
112,345	(316,925)	149,399		Excess (Deficiency) of Revenues over Expenditures	-	-	(95,097)	(95,097)	-
1,094,273	1,206,618	889,693		Fund Balance, Beginning of Year	1,039,092	1,039,092	1,039,092	-	-
\$ 1,206,618	\$ 889,693	\$ 1,039,092		Fund Balance, End of Year	\$ 1,039,092	\$ 1,039,092	\$ 943,995	\$ (95,097)	(9)

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 298 Title ID, Delinquent

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 10,518	\$ 4,594	\$ 3,456	0150	Intergovernmental - Federal	\$ 19,149	\$ 19,149	\$ 17,500	\$ (1,649)	(9)
<u>Expenditure</u>									
-	-	-	3100	Certificated Salaries	2,500	1,600	2,500	900	56
-	180	-	3200	Non-Certificated Salaries	-	-	-	-	-
-	14	-	3500	Employee Benefits	350	224	350	126	56
-	194	-		Subtotal - Personnel Services	2,850	1,824	2,850	1,026	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4300	Utility Services	-	-	-	-	-
3,393	4,186	2,497	4500	Supplies, Materials, and Media	11,737	9,354	14,400	5,046	54
-	-	-	4900	Other Expenses	-	430	-	(430)	(100)
163	214	113	4950	Indirect Costs	562	-	250	250	100
3,556	4,400	2,610		Subtotal - Other	12,299	9,784	14,650	4,866	50
6,962	-	846	5100	Equipment	4,000	7,541	-	(7,541)	
10,518	4,594	3,456		Fund Total	19,149	19,149	17,500	(1,649)	(9)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Title ID, Delinquent grant serves the needs of students residing in state funded facilities for neglected or delinquent children or youth.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund 266 Title VI-B

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 1,776,037	\$ 2,819,044	\$ 2,366,561	0150	Intergovernmental - Federal	\$ 3,308,322	\$ 3,308,322	\$ 2,500,000	\$ (808,322)	(24)
<u>Expenditure</u>									
303,964	346,257	354,605	3100	Certificated Salaries	338,138	482,947	175,000	(307,947)	(64)
673,257	1,148,560	911,124	3200	Non-Certificated Salaries	988,253	1,155,883	1,135,000	(20,883)	(2)
577,387	1,016,224	837,000	3500	Employee Benefits	904,925	1,195,544	941,000	(254,544)	(21)
1,554,608	2,511,041	2,102,729		Subtotal - Personnel Services	2,231,316	2,834,374	2,251,000	(583,374)	(21)
7,821	49,699	33,366	4100	Professional and Technical Services	-	137,000	35,000	(102,000)	(74)
99,199	85,304	103,881	4200	Staff Travel	-	110,000	35,000	(75,000)	(68)
3,900	4,107	3,155	4400	Other Purchased Services	-	10,000	25,000	15,000	100
21,652	25,090	16,522	4500	Supplies, Materials, and Media	-	88,811	40,000	(48,811)	(55)
3,057	2,000	-	4900	Other Expenses	991,101	-	-	-	-
81,131	130,917	102,588	4950	Indirect Costs	85,905	122,437	114,000	(8,437)	(7)
216,760	297,117	259,512		Subtotal - Other	1,077,006	468,248	249,000	(219,248)	(47)
4,669	10,886	4,320	5100	Equipment	-	5,700	-	(5,700)	(100)
1,776,037	2,819,044	2,366,561		Fund Total	3,308,322	3,308,322	2,500,000	(808,322)	(24)
-	-	-		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
2016 - 2017 Budget

Fund: 350 Title VII, Indian Education

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 306,742	\$ 370,998	\$ 388,872	0150	Intergovernmental - Federal	\$ 446,670	\$ 446,670	\$ 350,000	\$ (96,670)	(22)
<u>Expenditure</u>									
37,079	818	100,162	3100	Certificated Salaries	99,093	78,187	43,750	(34,437)	(44)
119,428	142,671	97,677	3200	Non-Certificated Salaries	129,640	74,874	135,000	60,126	80
88,634	98,334	96,510	3500	Employee Benefits	108,876	89,134	100,000	10,866	12
245,141	241,823	294,349		Subtotal - Personnel Services	337,609	242,195	278,750	36,555	15
24,464	57,803	54,847	4100	Professional and Technical Services	76,961	173,500	47,510	(125,990)	(73)
2,749	1,726	3,576	4200	Staff Travel	1,006	7,622	2,000	(5,622)	(74)
10,723	4,557	6,785	4250	Student Travel	12,000	2,922	5,000	2,078	71
-	-	-	4300	Utility Services	-	325	250	(75)	-
2,420	1,600	-	4400	Other Purchased Services	-	-	1,500	1,500	-
6,806	46,193	10,827	4500	Supplies, Materials, and Media	2,011	1,410	1,250	(160)	(11)
390	-	1,600	4900	Other Expenses	-	-	-	-	-
14,049	17,296	16,888	4950	Indirect Costs	17,083	18,696	13,740	(4,956)	(27)
61,601	129,175	94,523		Subtotal - Other	109,061	204,475	71,250	(133,225)	(65)
-	-	-	5100	Equipment	-	-	-	-	-
306,742	370,998	388,872		Fund Total	446,670	446,670	350,000	(96,670)	(22)
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Title VII, Indian Education grant provides math, reading, writing, and study skill tutorials to eligible Alaska Native and/or Native American students.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 272 Upward Bound

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 24,732	\$ 23,967	\$ 24,406	0150	Intergovernmental - Federal	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	-
<u>Expenditure</u>									
11,810	11,842	11,842	3100	Certificated Salaries	11,842	11,842	11,842	-	-
196	188	363	3200	Non-Certificated Salaries	-	1,029	-	(1,029)	-
1,668	1,372	1,478	3500	Employee Benefits	1,658	1,737	1,658	(79)	-
13,674	13,402	13,683		Subtotal - Personnel Services	13,500	14,608	13,500	(1,108)	(8)
293	1,865	1,208	4250	Student Travel	3,000	1,746	3,000	1,254	72
928	972	3,594	4500	Supplies, Materials, and Media	2,700	2,846	2,700	(146)	(5)
5,906	7,130	5,709	4900	Other Expenses	10,800	10,800	10,800	-	-
7,127	9,967	10,511		Subtotal - Other	16,500	15,392	16,500	1,108	7
3,931	598	212	5100	Equipment	-	-	-	-	-
24,732	23,967	24,406		Fund Total	30,000	30,000	30,000	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Upward Bound programs mission is to lead students into post-secondary education, through mentoring and cultural activities.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 219 Youth First

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 85,000	\$ 77,178	\$ -	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
17,400	10,597	-	3100	Certificated Salaries	-	-	-	-	-
31,367	32,780	-	3200	Non-Certificated Salaries	-	-	-	-	-
28,155	25,945	-	3500	Employee Benefits	-	-	-	-	-
76,922	69,322	-		Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
2,998	2,250	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4250	Student Travel	-	-	-	-	-
1,187	2,008	-	4500	Supplies, Materials, and Media	-	-	-	-	-
3,893	3,598	-	4950	Indirect Costs	-	-	-	-	-
8,078	7,856	-		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
85,000	77,178	-		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth First grant supports the work force development center employability skill training program and after school opportunities in all career and technical education fields.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

Fund: 284 Youth In Detention

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 69,143	\$ 69,143	\$ 69,143	0050	Intergovernmental - State	\$ 69,143	\$ 69,143	\$ 69,143	\$ -	-
<u>Expenditure</u>									
9,492	50,348	50,882	3100	Certificated Salaries	49,520	49,904	49,520	(384)	(1)
29,233	1,059	985	3200	Non-Certificated Salaries	-	-	-	-	-
23,959	14,288	14,273	3500	Employee Benefits	16,620	16,675	16,620	(55)	(0)
62,684	65,695	66,140		Subtotal - Personnel Services	66,140	66,579	66,140	(439)	(1)
-	-	-	4100	Professional and Technical Services	-	-	-	-	-
-	-	-	4200	Staff Travel	-	-	-	-	-
-	-	-	4400	Other Purchased Services	-	-	-	-	-
3,292	225	-	4500	Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900	Other Expenses	-	-	-	-	-
3,167	3,223	3,003	4950	Indirect Costs	3,003	2,564	3,003	439	17
6,459	3,448	3,003		Subtotal - Other	3,003	2,564	3,003	439	17
-	-	-	5100	Equipment	-	-	-	-	-
69,143	69,143	69,143		Fund Total	69,143	69,143	69,143	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth in Detention grant provides the additional funding for the extended instructional, administrative and operational activities associated with year-round school program. Juveniles in custody are housed at Marathon School.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016 - 2017 Budget

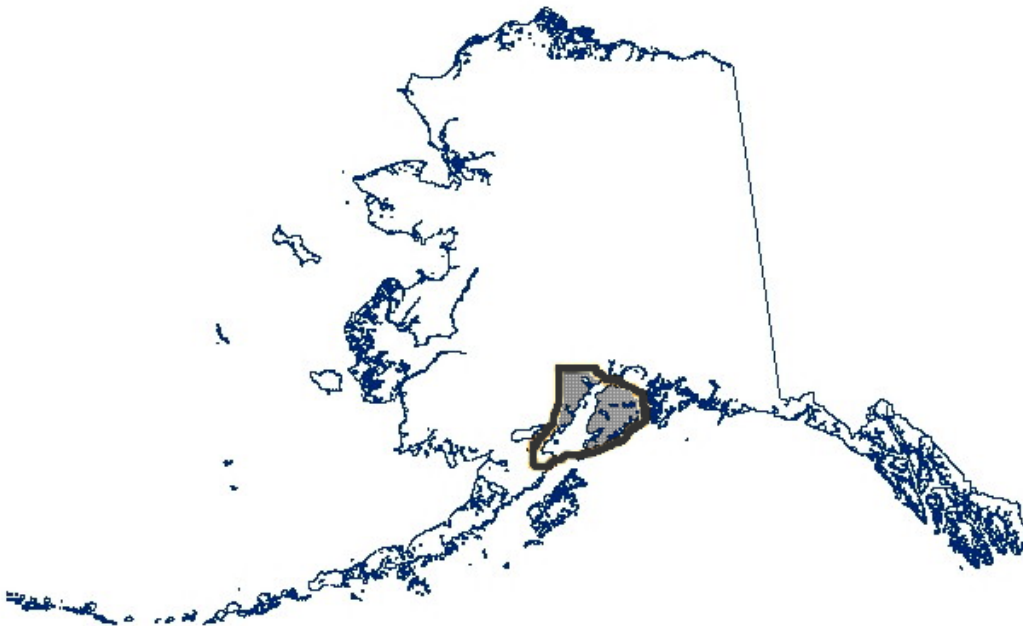
Fund: 293 Youth Risk Behavior Survey

Date: 07/11/16

2012-13 Actual	2013-14 Actual	2014-15 Actual	Object Code	Account Description	Original 2015-16 Budget	Current 2015-16 Budget	2016-17 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 9,750	\$ -	\$ 9,750	0050	Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>									
3,200	-	1,709	3100	Certificated Salaries	-	-	-	-	-
-	-	-	3200	Non-Certificated Salaries	-	-	-	-	-
447	-	239	3500	Employee Benefits	-	-	-	-	-
3,647	-	1,948		Subtotal - Personnel Services	-	-	-	-	-
-	-	102	4300	Utility Services	-	-	-	-	-
6,103	-	7,700	4500	Supplies, Materials, and Media	-	-	-	-	-
6,103	-	7,802		Subtotal - Other	-	-	-	-	-
-	-	-	5100	Equipment	-	-	-	-	-
9,750	-	9,750		Fund Total	-	-	-	-	-
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-		Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth Risk Behavior survey is used to identify behaviors in order to enhance school health programming and improve the school health environment

KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INFORMATIONAL SECTION

Introduced by:	Mayor
Date:	05/03/16
Hearings:	05/17/16 and 06/07/16
Date:	05/17/16
Action:	Postponed to 06/07/16
Date:	06/07/16
Action:	Enacted as Amended
Vote:	7 Yes, 1 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2016-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2017

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 \$79,850,769 is appropriated in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017 as follows:

General Government Operations	\$18,389,340
Transfer to School District for Operations and In-kind Services	48,238,432
Transfer to School Debt Service	4,134,410
Transfer to Special Revenue Funds:	
Solid Waste	6,299,280
Post-Secondary Education	779,958
911 Communications Fund	456,368
Nikiski Senior Service Area	52,981
Transfer to Capital Projects Funds:	
School Revenue	1,250,000
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	\$ 37,583,417
B. Maintenance	7,841,201
C. School District Utilities	89,900
D. School District Insurance	2,542,569

E. School District Audit	63,700
F. Custodial Services	<u>117,645</u>
Total Local Contribution per AS 14.17.410	\$ <u>48,238,432</u>

SECTION 3. Disbursements from Section 2 item (A) shall be made monthly, and only as needed to supplement other revenues available and received by the school district to fund the operations portion of the school district budget. Any available balance remaining at the end of the fiscal year shall then be disbursed to the school district, provided that the total amount disbursed shall not exceed the amount allowed under AS 14.17.410 as determined after actual enrollment numbers are known.

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2016 and ending June 30, 2017 are as follows:

Nikiski Fire Service Area	\$5,739,331
Bear Creek Fire Service Area	552,844
Anchor Point Fire and Emergency Medical Service Area	1,144,587
Central Emergency Service Area	8,207,177
Central Peninsula Emergency Medical Service Area	6,329
Kachemak Emergency Service Area	1,039,338
Seward Bear Creek Flood Service Area	329,824
911 Communications	2,431,295
Kenai Peninsula Borough Road Service Area	8,051,906
Engineer's Estimate Fund	12,000
North Peninsula Recreation Service Area	2,088,256
Seldovia Recreational Service Area	55,015
Post-Secondary Education	779,958
Land Trust	904,184
Nikiski Senior Service Area	361,679
Solid Waste	7,390,359
Central Kenai Peninsula Hospital Service Area	7,732,105
South Kenai Peninsula Hospital Service Area	3,720,283

SECTION 5. That \$4,432,137 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 6. That \$44,014 is appropriated in the Kachemak Emergency Service Area Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 7. That \$369,158 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 8. That \$95,620 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 9. That \$7,384,163 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 10. That \$1,865,338 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2016 and ending June 30, 2017 are as follows:

School Revenue	\$1,250,000
Service Areas:	
Nikiski Fire	1,100,000
Anchor Point Fire & EMS	400,000
Central Emergency Services	425,000
Kachemak Emergency Service Area	50,000
North Peninsula Recreation	196,500
South Kenai Peninsula Hospital	1,708,162

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2016 and ending June 30, 2017 are as follows:

Insurance and Litigation	\$4,160,601
Health Insurance Reserve	7,709,107
Equipment Replacement	580,000

SECTION 13. That the FY2017 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 3, 2016, 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, 2016 are reappropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SECTION 15. That the fee schedule presented in the budget document is approved.

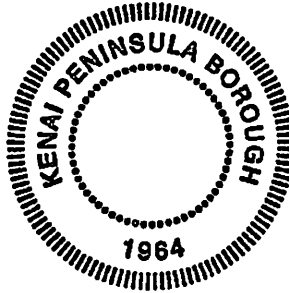
SECTION 16. That this ordinance takes effect at 12:01 a.m. on July 1, 2016.

ENACTED BY THE KENAI PENINSULA BOROUGH ASSEMBLY THIS 7TH DAY OF JUNE, 2016.


Blaine Gillman, Assembly President

ATTEST:


Johni Blankenship, MMC, Borough Clerk



Yes: Bagley, Cooper, Dunne, Holmdahl, Johnson, Knopp, Ogle
No: Welles
Absent: Gilman

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

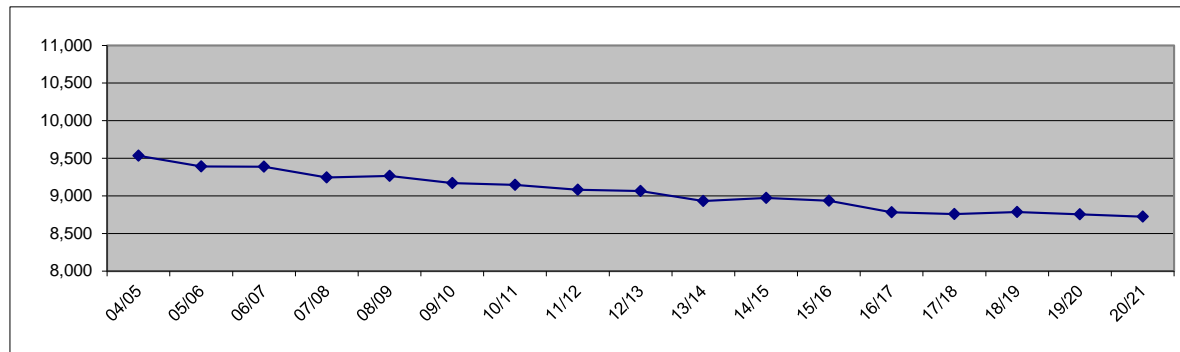
2016-2017 Budget Enrollment History and Projections

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

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

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

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.20%
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	-1.47%
14/15	197	697	691	670	664	644	676	690	653	679	636	684	667	726	8,974	0.47%
15/16	225	661	696	686	685	672	654	671	675	665	667	622	677	679	8,935	-0.43%
16/17	0	690	665	698	688	683	673	653	675	672	680	679	630	695	8,781	-1.72%
17/18	0	682	695	668	701	686	680	625	658	676	673	681	691	644	8,760	-0.24%
18/19	0	681	687	696	671	699	683	632	630	659	677	674	693	705	8,787	0.31%
19/20	0	685	686	689	699	669	696	635	637	631	658	678	686	707	8,756	-0.35%
20/21	0	686	690	688	692	697	666	648	640	638	630	659	690	700	8,724	-0.37%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2016-2017 Budget
Enrollment History by School

	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
Aurora Borealis Charter	178	178	178	180	184	182	183	194	186	193	188	182
Chapman	128	114	119	92	94	92	101	123	115	124	111	110
Connections	736	777	877	947	965	1,062	975	901	918	802	767	781
Cooper Landing	12	11	10	9	11	6	10	10	12	17	18	14
Fireweed Academy Charter	34	48	66	76	73	75	115	130	108	108	101	89
Homer Flex	43	36	39	33	35	37	25	37	33	33	30	37
Homer High	473	492	470	428	407	375	376	393	384	377	380	359
Homer Middle	242	215	211	197	183	202	215	190	182	186	194	187
Hope	14	11	16	8	10	17	13	12	17	18	22	16
Kachemak Selo	90	88	89	94	93	89	91	75	64	63	58	49
Kaleidoscope Charter	88	115	159	196	233	248	246	248	252	251	254	255
K-Beach	443	446	446	441	422	433	427	405	374	389	385	418
Kenai Alternative	59	70	87	103	101	93	106	92	83	90	73	81
Kenai Central	517	510	518	495	513	524	505	514	511	518	469	478
Kenai Middle	366	391	390	373	364	360	367	357	367	348	377	369
Marathon *	6	12	13	11	16	7	4	5	4	6	9	6
McNeil Canyon	119	116	121	108	137	136	120	126	136	131	120	116
Moose Pass	33	31	27	27	29	15	16	18	17	16	14	10
Mountain View	323	286	236	426	437	431	453	460	468	441	445	451
Nanwalek	63	58	64	63	70	74	80	78	79	78	79	76
Nikiski Middle/Senior	417	387	376	374	363	351	370	392	384	397	399	364
Nikiski North Star	388	395	408	406	383	403	417	369	360	362	366	372
Nikolaevsk	73	69	60	55	74	70	70	70	70	72	64	66
Ninilchik	194	168	159	177	164	171	186	161	141	139	150	138
Paul Banks	226	214	201	219	213	228	185	169	194	190	203	206
Port Graham	28	21	20	25	20	15	20	21	19	20	27	25
Razdolna	37	29	36	39	49	37	63	63	76	77	83	79
Redoubt	404	403	380	367	378	371	393	388	409	390	420	367
River City Academy	-	-	-	34	37	56	64	73	76	70	87	77
Sears	239	208	206	-	-	-	-	-	-	-	-	-
Seward Elem	308	289	268	263	264	276	278	286	336	338	305	313
Seward High	259	235	233	205	187	178	165	177	182	175	183	177
Seward Middle	116	108	93	88	89	91	94	78	83	81	128	142
Skyview High	526	521	486	459	450	377	333	363	323	261	-	-
Skyview Middle	-	-	-	-	-	-	-	-	-	-	384	418
Soldotna Elem	291	282	276	264	275	266	286	291	293	295	316	343
Soldotna High	530	531	565	538	529	534	508	494	472	531	570	560
Soldotna Middle**	538	540	481	455	443	412	371	401	404	367	-	-
Soldotna Montessori Charter	100	124	161	161	161	160	160	165	164	165	153	162
Soldotna Prep***	-	-	-	-	-	-	-	-	-	-	198	183
Spring Creek	43	38	34	34	28	21	19	11	-	-	-	-
Sterling	197	175	182	169	160	134	154	167	189	208	243	238
Susan B English	62	71	65	62	59	45	46	43	40	48	40	45
Tebughna	43	50	45	32	36	30	35	41	40	35	33	40
Tustumena	161	160	168	157	154	150	157	169	162	180	176	182
Voznesenka	133	126	126	115	117	100	104	102	107	110	118	114
West Homer Elem	254	243	223	240	256	236	242	221	231	232	234	240
	9,534	9,392	9,388	9,245	9,266	9,170	9,148	9,083	9,065	8,932	8,974	8,935

* Name change beginning in FY12

** Name change beginning in FY15

*** New School beginning in FY15

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2016-2017 General Fund Budget
Revenue and Expenditures**

Actual					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Student
FY06	\$4,507,776,000	\$89,146,364	9,389	\$85,821,922	\$9,141
FY07	\$4,888,050,000	\$100,257,075	9,368	\$96,513,281	\$10,302
FY08	\$5,369,378,000	\$117,272,948	9,250	\$118,025,002	\$12,759
FY09	\$5,966,757,000	\$120,377,796	9,256	\$119,621,242	\$12,924
FY10	\$6,369,098,000	\$129,915,465	9,145	\$121,798,918	\$13,319
FY11	\$6,393,531,000	\$132,411,442	8,978	\$124,940,921	\$13,916
FY12	\$6,633,241,000	\$138,363,092	8,922	\$138,995,990	\$15,579
FY13	\$6,716,010,000	\$147,251,320	8,886	\$145,234,534	\$16,344
FY14	\$6,960,196,000	\$151,275,395	8,756	\$149,334,044	\$17,055
FY15	\$6,937,316,000	\$272,185,181	8,837	\$272,731,469	\$30,862

Budgeted					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Student
FY16	\$6,937,316,000	\$142,164,804	8,935		\$15,911
FY17	*	\$140,019,330	8,781		\$15,946

Actual										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY06	\$27,587,592	\$7,386,090	\$1,088,740	\$36,062,422	41.58%	\$50,113,534	57.79%	\$544,168	0.63%	\$86,720,124
FY07	\$30,388,629	\$7,553,047	\$1,826,962	\$39,768,638	39.24%	\$61,075,422	60.27%	\$492,697	0.49%	\$101,336,757
FY08	\$29,945,978	\$7,755,139	\$2,696,787	\$40,397,904	32.60%	\$82,980,305	66.96%	\$549,256	0.44%	\$123,927,465
FY09	\$32,948,855	\$8,198,090	\$2,163,295	\$43,310,240	35.68%	\$77,791,520	64.08%	\$288,038	0.24%	\$121,389,798
FY10	\$33,813,342	\$9,170,034	\$2,031,028	\$45,014,404	37.01%	\$76,214,720	62.66%	\$408,492	0.34%	\$121,637,616
FY11	\$33,193,773	\$9,394,362	\$1,114,974	\$43,703,109	34.33%	\$83,001,993	65.20%	\$593,496	0.47%	\$127,298,598
FY12	\$33,666,882	\$9,584,253	\$1,031,788	\$44,282,923	32.56%	\$91,374,686	67.19%	\$343,617	0.25%	\$136,001,226
FY13	\$33,806,586	\$9,193,414	\$847,163	\$43,847,163	30.35%	\$100,482,008	69.54%	\$164,384	0.11%	\$144,493,555
FY14	\$34,170,106	\$9,329,894	\$1,823,929	\$45,323,929	30.60%	\$102,583,231	69.26%	\$200,451	0.14%	\$148,107,611
FY15	\$34,330,654	\$9,682,871	\$1,014,030	\$45,027,555	16.58%	\$226,345,214	83.34%	\$211,375	0.08%	\$271,584,144

Budgeted										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY16	\$37,908,561	\$10,329,871	\$1,205,000	\$49,443,432	35.37%	\$90,133,243	64.48%	\$200,000	0.14%	\$139,776,675
FY17	\$37,583,417	\$10,655,015	\$1,180,000	\$49,418,432	35.80%	\$88,433,470	64.06%	\$200,000	0.14%	\$138,051,902

* This information was not available at time of publication.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Budget	
												FY16	FY17
65	Aurora Borealis	\$ 1,492,553	\$ 1,595,612	\$ 1,599,148	\$ 2,683,321	\$ 1,878,345	\$ 1,945,308	\$ 2,137,878	\$ 2,140,269	\$ 2,208,526	\$ 2,548,408	\$ 2,732,051	\$ 2,642,102
31	Chapman	1,070,366	1,067,362	1,020,211	991,210	1,087,607	1,054,033	1,151,431	1,506,660	1,284,987	1,441,193	1,491,784	1,362,356
80	Connections Program	2,660,021	2,998,194	3,338,362	3,426,164	3,504,495	3,049,107	2,773,834	2,901,739	2,991,504	2,766,909	3,052,065	3,552,892
32	Cooper Landing	235,158	210,186	204,165	231,561	233,703	232,166	279,517	278,334	325,120	373,742	324,877	329,484
68	Fireweed Academy	260,512	438,457	512,484	611,504	663,039	1,096,444	1,367,437	1,223,982	970,649	1,425,042	1,497,735	1,437,204
62	Greatland Adventure Academy	-	-	-	-	-	-	-	-	-	-	-	-
66	Homer Flex	453,878	492,671	445,224	486,725	550,990	511,751	552,099	564,285	586,071	563,932	541,185	564,994
06	Homer High	4,051,579	4,276,775	4,058,942	4,259,699	4,361,070	4,502,541	4,861,769	5,097,878	5,282,573	5,283,420	5,172,699	4,918,463
13	Homer Middle	1,753,395	1,796,268	1,730,563	1,787,700	1,727,116	2,024,707	2,194,123	2,217,664	2,266,032	2,319,867	2,422,060	2,444,169
35	Hope	225,520	265,802	250,634	229,497	279,999	283,114	330,885	350,456	363,786	398,616	427,935	381,484
56	Kachemak Selo	662,436	717,801	737,330	864,059	990,916	901,003	949,605	938,067	904,910	1,019,928	857,945	799,140
63	Kaleidoscope Charter	620,406	1,203,725	1,623,062	2,690,311	2,445,615	2,470,419	2,523,533	2,627,044	2,777,780	3,290,076	3,804,685	3,575,140
48	K-Beach	2,746,075	3,152,887	3,121,445	3,459,757	3,801,286	3,817,787	3,713,565	3,685,669	3,506,731	3,747,666	3,982,918	3,951,792
67	Kenai Alternative	577,949	621,920	586,475	680,220	767,649	840,587	863,016	974,641	932,865	1,077,342	1,120,869	1,068,178
07	Kenai Central	4,005,356	4,330,035	4,411,156	4,651,198	5,037,445	5,272,046	5,514,406	5,692,464	5,744,653	5,836,797	5,721,605	5,563,148
11	Kenai Middle	2,597,450	2,767,764	2,737,084	2,970,495	3,134,984	3,361,639	3,750,000	3,757,566	3,887,602	3,838,852	3,911,897	3,781,985
15	Marathon	41,872	93,917	87,237	89,020	103,222	80,494	79,807	93,956	83,094	77,739	134,273	133,676
47	McNeil Canyon	1,050,192	1,202,154	1,161,508	1,300,949	1,468,750	1,449,174	1,428,673	1,506,253	1,505,386	1,626,787	1,455,944	1,319,843
37	Moose Pass	301,935	327,903	273,876	369,911	343,151	301,594	348,132	307,040	296,903	344,406	335,201	365,003
51	Mountain View	2,165,795	2,066,104	3,430,769	3,497,879	3,914,764	3,916,366	4,213,598	4,305,460	4,270,050	4,433,564	4,578,561	4,529,966
34	Nanwalek	481,092	468,230	656,387	616,719	850,287	930,803	1,102,720	1,041,805	1,093,426	1,330,118	1,358,722	1,249,526
10	Nikiski Jr/Sr	2,987,859	3,151,206	3,271,379	3,480,689	3,675,043	3,801,035	4,444,678	4,561,559	4,651,700	5,191,031	4,994,575	4,619,213
52	Nikiski North Star	2,628,307	2,978,215	2,949,719	3,005,948	3,078,717	3,240,240	3,236,710	3,302,659	3,418,935	3,447,578	3,575,376	3,539,140
38	Nikolaevsk	743,538	706,656	666,704	774,096	899,153	844,605	882,220	930,226	955,963	1,062,868	1,083,336	941,108
02	Ninilchik	1,544,988	1,608,864	1,489,903	1,600,295	1,840,734	1,824,578	1,868,011	1,971,291	2,078,957	2,031,755	2,179,315	2,018,706
33	Paul Banks	1,977,833	2,016,792	2,012,757	1,959,976	2,173,923	2,050,377	2,537,261	2,448,279	2,323,326	2,415,299	2,480,125	2,424,125
40	Port Graham	286,479	305,699	387,775	383,531	417,734	422,781	525,573	472,796	515,212	602,976	618,525	636,592
49	Razdolna	328,676	354,519	351,855	429,609	457,752	591,502	692,986	729,558	840,935	1,032,691	1,027,542	1,029,679
46	Redoubt	2,685,455	2,820,926	2,637,105	2,813,169	2,835,537	2,856,185	3,268,490	3,482,457	3,482,249	3,622,705	3,508,707	3,209,772
16	River City Academy	-	-	308,740	368,523	431,363	548,571	602,027	697,493	758,360	856,053	923,444	827,339
41	Sears	1,746,562	1,842,991	-	-	-	-	-	-	-	-	-	-
42	Seward Elem	2,385,831	2,481,853	2,368,139	2,390,964	2,481,636	2,702,826	2,773,896	2,884,177	3,076,601	2,964,149	2,788,975	2,867,909
08	Seward High	2,177,251	2,163,261	2,192,815	2,236,401	2,310,286	2,407,217	2,382,852	2,383,939	2,497,543	2,520,442	2,568,043	2,590,982
14	Seward Middle	963,571	938,521	946,663	1,009,668	1,080,680	1,172,530	1,228,292	1,141,522	1,199,576	1,586,041	1,677,362	1,568,920
05	Skyview	3,860,736	3,932,864	3,815,824	3,886,307	4,096,051	3,794,236	3,810,942	3,805,476	3,575,852	-	-	-
12	Skyview Middle	3,878,257	3,997,034	3,960,835	3,788,625	3,789,005	3,707,162	3,858,631	4,455,297	4,473,332	5,123,327	5,282,060	5,220,411
43	Soldotna Elem	2,074,643	2,195,200	2,315,021	2,632,400	2,592,440	2,786,283	3,187,770	3,215,588	3,183,085	3,605,725	3,648,376	3,695,531
09	Soldotna High	4,374,638	4,800,400	4,807,695	5,256,804	5,463,145	5,493,099	5,890,212	5,684,367	6,205,943	7,059,469	6,990,856	6,546,848
64	Soldotna Montessori Charter	803,494	1,394,169	1,485,273	1,897,416	1,721,130	1,926,263	1,816,705	1,968,769	2,006,292	2,364,728	2,545,538	2,407,937

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Budget	
												FY16	FY17
17	Soldotna Prep	-	-	-	-	-	-	-	-	-	2,282,763	2,153,184	2,275,148
04	Spring Creek	274,729	308,499	256,577	283,409	324,570	342,453	304,992	-	-	-	-	-
44	Sterling	1,297,769	1,489,358	1,368,044	1,505,124	1,521,786	1,657,716	1,877,715	1,935,238	2,180,121	2,301,777	2,515,690	2,434,758
03	Susan B English	733,497	870,493	839,677	965,427	982,826	966,484	996,791	1,015,899	1,058,476	1,128,469	1,007,822	1,023,342
01	Tebughna	448,694	506,054	487,874	565,615	598,585	535,388	616,632	699,178	607,332	669,678	674,149	620,604
45	Tustumena	1,252,275	1,392,029	1,291,133	1,527,865	1,492,065	1,648,320	1,843,029	1,913,347	1,925,020	2,100,168	2,153,160	2,127,728
53	Voznesenka	1,030,779	1,138,379	1,156,260	1,179,041	1,423,362	1,258,320	1,256,071	1,243,709	1,325,714	1,531,426	1,587,850	1,525,217
50	West Homer	2,164,386	2,126,580	2,103,329	2,218,223	2,297,827	2,436,502	2,649,978	2,756,651	3,145,196	3,203,395	3,232,685	3,250,668
70	Board of Education	271,460	265,177	270,684	244,053	225,015	284,179	280,193	314,699	328,675	348,736	421,248	354,964
71	Superintendent	303,352	318,717	323,946	281,852	323,554	370,800	421,411	383,923	496,753	474,794	455,784	466,984
72	Asst Supt Admin Services	949,514	932,075	875,693	1,005,434	1,305,632	1,549,669	1,640,351	1,640,573	1,015,732	1,157,437	1,327,736	1,263,734
73	Asst Supt Instruction	313,466	404,982	320,359	329,187	350,135	364,918	610,267	585,243	466,486	333,280	516,727	470,477
74	Fiscal Services	595,129	701,339	781,091	820,247	779,047	663,102	747,548	850,236	838,165	985,470	969,137	938,802
75	Planning and Operations	199,961	221,467	199,972	298,746	339,028	316,448	1,748,860	373,052	1,784,744	503,595	408,940	243,338
76	Purchasing/Warehouse	339,544	397,325	300,353	224,916	280,576	699,633	776,937	669,903	809,949	808,269	765,822	770,352
77	Human Resources	673,598	710,307	873,768	886,537	932,083	880,333	952,156	979,740	953,247	981,236	1,153,325	1,257,182
78	Information Services	1,497,911	1,658,405	1,672,022	1,834,264	2,620,334	2,061,133	2,202,107	2,094,472	1,934,668	2,257,613	2,445,654	2,106,774
79	E-Rate Program	308,330	378,963	477,121	470,488	233,582	916,085	846,380	1,048,952	1,185,646	1,006,888	898,370	836,756
81	Special Services	1,114,383	1,398,529	1,606,210	2,466,361	3,258,419	3,224,808	3,952,667	4,315,754	3,689,418	4,312,172	4,661,328	4,171,932
83	DW - General	7,416,193	10,052,843	32,299,097	26,167,543	22,316,183	23,508,823	28,376,401	32,091,516	34,552,244	152,980,923	19,691,070	19,587,393
84	Elementary Ed/Curriculum	1,076,419	1,605,412	1,688,941	1,643,863	2,775,029	2,034,636	1,225,389	1,489,767	1,654,976	1,236,081	1,254,297	1,733,505
85	Secondary Ed/Pupil Activity	-	-	-	-	-	-	1,426,083	2,013,728	1,501,533	1,442,429	1,520,029	1,507,528
86	K-12/Assessment	-	-	-	-	-	-	881,487	1,230,385	1,106,696	1,241,675	1,301,443	1,183,191
87	DW - Health Services	119,162	129,935	140,393	141,661	161,678	229,715	219,261	241,884	246,744	211,954	232,188	290,516
92	Grants Administration	539,713	723,476	738,516	749,066	768,840	780,883	-	-	-	-	-	-
96	Unallocated	-	1,000,000	-	-	-	-	-	-	-	-	-	1,463,680
		<u>\$ 85,821,922</u>	<u>\$ 96,513,281</u>	<u>\$ 118,025,324</u>	<u>\$ 119,621,242</u>	<u>\$ 121,798,918</u>	<u>\$ 124,940,921</u>	<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,164,804</u>	<u>\$ 140,019,330</u>

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

Object	Description	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Budget	
												FY16	FY17
3110	Superintendent	\$ 114,000	\$ 115,500	\$ 117,000	\$ 118,500	\$ 129,000	\$ 132,125	\$ 140,328	\$ 155,000	\$ 160,000	\$ 169,069	\$ 140,750	143,571
3120	Asst Superintendent - Certificated	207,087	220,339	114,800	106,000	109,430	110,853	113,070	123,782	127,500	55,447	132,500	136,000
3130	Principal/Assistant Principal	3,130,100	3,192,686	3,188,595	3,329,761	3,684,106	3,830,264	3,727,861	3,982,456	3,896,288	4,088,300	4,054,557	3,826,919
3140	Director/Coordinator - Certificated	798,067	830,405	855,183	870,197	923,812	831,330	1,000,960	993,587	951,986	940,130	896,671	782,845
3150	Teachers	28,992,653	29,803,804	31,143,020	33,194,640	35,618,752	36,445,853	37,496,289	38,504,533	39,302,844	39,986,682	39,981,796	39,484,232
3161	Extra Duty Compensation	432,851	418,173	441,775	435,678	611,427	634,214	599,864	610,591	628,609	583,666	583,688	681,745
3162	Emolument	21,826	57,850	14,022	51,916	55,817	76,779	126,491	119,481	148,502	75,901	59,857	54,643
3163	Prep Time	-	-	-	-	300	250	775	1,300	1,250	1,100	-	-
3171	Certificated Substitutes - w/certificate	308,942	325,693	404,985	405,489	476,062	386,386	439,211	442,437	426,514	560,412	477,193	748,294
3172	Temporary Salaries - Certificated	36,015	26,515	59,421	76,030	88,862	105,509	115,077	112,640	119,964	85,375	68,531	3,500
3173	Long Term Substitute - Certificated	116,885	303,700	399,458	438,630	427,054	425,518	357,822	335,205	366,308	288,384	379,300	329,729
3180	Specialists - Certificated	2,983,032	3,060,207	3,132,185	3,292,903	3,060,630	3,545,999	3,706,927	3,815,010	3,780,297	3,750,343	3,552,388	3,421,579
3190	Leave Payoff - Certificated	108,529	255,862	299,538	169,176	209,094	224,383	226,759	305,567	228,391	270,027	247,974	247,974
3191	R Factor - Certificated	-	-	-	18,000	-	-	-	-	-	-	-	-
3211	Asst Superintendent - Support	106,223	113,082	209,760	216,700	222,906	116,668	121,401	126,527	127,500	134,250	136,750	140,250
3212	Director/Coordinator - Support	98,249	106,614	109,023	104,040	110,323	220,732	225,147	348,934	452,026	471,666	556,148	540,214
3220	Specialists - Nurses	675,976	716,327	746,631	708,235	1,022,699	996,485	1,031,009	1,142,004	1,166,772	1,129,173	1,219,566	1,262,104
3230	Tutors/Aides	2,012,245	2,559,550	3,006,214	3,268,177	3,569,353	3,628,178	4,669,061	5,154,030	4,935,228	5,536,988	5,846,153	5,922,451
3240	Support Staff	4,112,058	4,475,967	4,783,734	5,048,802	5,352,125	5,258,050	5,547,482	5,676,657	5,869,672	6,130,327	6,193,737	6,081,090
3250	Maintenance/Custodians	2,449,294	2,550,341	2,626,593	2,715,978	2,837,915	2,753,650	2,872,308	2,889,943	3,012,479	3,087,371	3,321,910	3,366,718
3272	Activity Bus Drivers	29	115	-	2,695	3,502	13,681	8,580	6,657	5,527	6,146	1,808	-
3291	Substitutes - Non-Certificated	243,653	237,515	267,694	258,641	259,683	293,090	311,733	316,358	312,072	337,460	369,424	414,435
3292	Extra Duty Compensation - Support	294,684	311,808	314,714	313,715	358,008	418,661	399,728	383,161	410,805	372,854	439,153	344,449
3293	Long Term Substitutes - Support	193,194	48,434	31,622	18,872	53,619	10,468	20,487	28,959	33,207	26,600	26,174	5,000
3294	Temporary Salaries - Support	170,741	160,094	200,780	187,203	221,896	239,066	253,823	266,898	239,449	209,806	220,302	134,023
3295	Overtime	42,908	63,363	125,472	56,737	61,578	54,993	70,227	59,638	69,850	74,625	65,463	43,680
3296	Certificated Substitutes - w/o certificate	384,245	297,355	347,346	391,432	323,522	366,489	394,903	430,186	453,035	469,077	492,497	281,191
3300	Leave Payoff - Support	349,553	188,213	321,046	258,510	359,754	333,801	204,311	307,165	324,374	208,265	76,863	49,468
3511	Health Insurance	8,119,479	9,526,747	10,093,355	11,921,861	13,529,785	13,486,191	14,775,278	16,127,857	17,225,219	18,986,686	21,173,571	22,274,610
3512	Life Insurance	122,736	128,045	134,577	116,172	94,841	98,041	102,565	104,420	107,546	114,000	113,467	96,493
3520	Unemployment Insurance	51,869	85,848	105,887	39,881	117,223	151,544	147,041	129,478	107,248	75,181	95,938	96,493
3541	FICA Medicare	431,486	458,173	479,384	511,693	559,145	571,501	598,472	635,581	656,256	666,211	693,485	703,701
3542	FICA Contribution	835,050	914,106	995,201	1,037,102	1,126,411	1,086,196	1,178,348	1,297,912	1,314,793	1,363,939	1,509,959	1,500,630
3550	TRS Retirement	7,662,030	9,449,054	4,865,499	5,170,332	5,519,989	5,683,133	5,858,595	6,024,238	6,113,673	6,203,227	6,194,637	6,095,566
3559	TRS On-Behalf	-	-	17,195,551	13,021,959	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,580,066	7,461,098
3560	PERS Retirement	1,608,009	2,273,411	2,559,255	2,663,428	2,883,039	2,874,792	3,222,825	3,415,618	3,465,403	3,691,531	3,902,173	3,841,936
3569	PERS On-Behalf	-	-	2,126,596	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	979,528	786,749
3631	Workers' Comp	595,273	718,125	889,163	788,442	914,243	840,684	709,013	554,226	658,089	729,823	973,522	1,201,479

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object

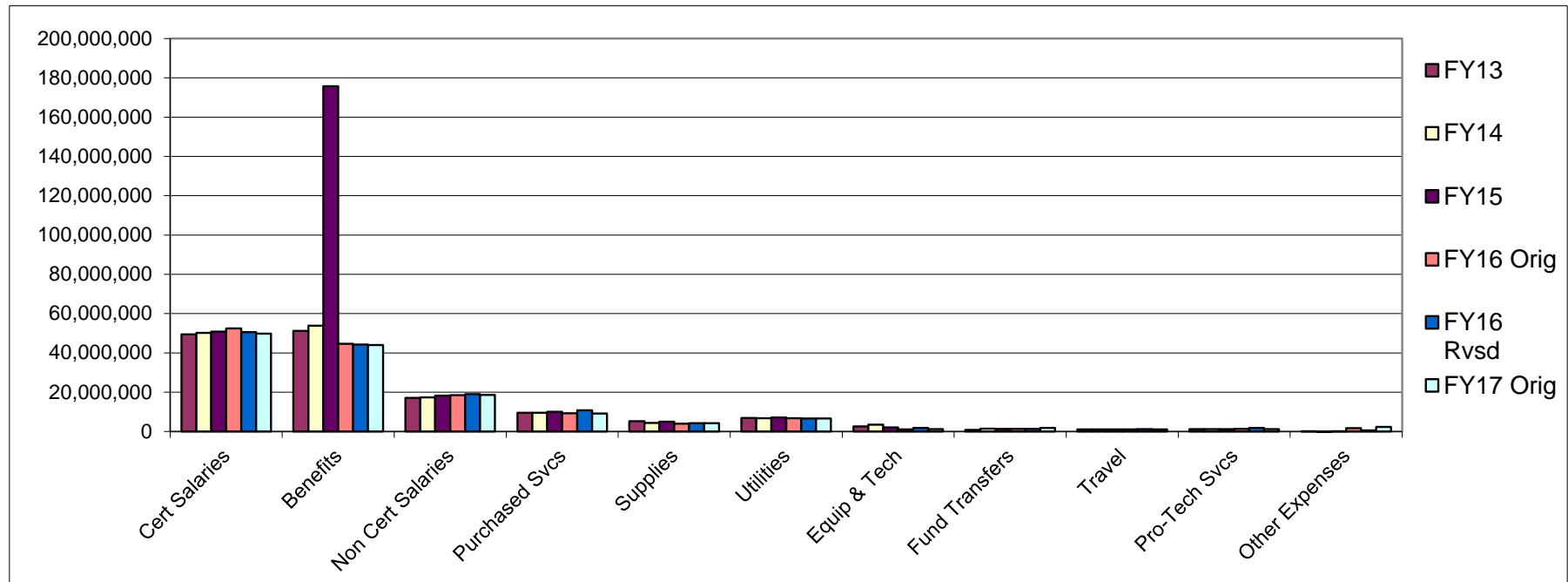
Object	Description	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Budget	
												FY16	FY17
4100	Professional/Technical Svcs	363,427	343,981	374,678	557,299	1,262,644	872,228	896,738	1,003,902	1,028,845	1,036,513	1,644,711	1,058,003
4121	In-Kind Professional/Technical	26,000	17,500	40,500	51,500	45,771	50,636	55,884	48,560	58,070	66,366	62,415	63,700
4140	Professional/Technical Legal	107,075	87,706	74,953	44,459	21,268	47,409	39,498	85,890	88,479	107,734	167,000	100,000
4150	Professional/Technical Medical	1,540	2,490	4,154	971	648	586	16	185	1,228	3,098	3,005	2,400
4200	Travel	382,883	441,110	522,675	-	-	-	-	-	-	-	-	-
4201	* Travel - Meals				72,595	71,032	65,781	110,721	108,698	105,272	94,831	99,370	86,170
4202	* Travel - Mileage				221,694	214,763	220,241	244,165	263,097	274,684	255,295	254,414	259,150
4203	* Travel - Other				294,669	282,545	285,592	355,251	436,399	376,402	418,002	473,545	384,389
4250	Student Travel	45,740	38,496	27,347	145,873	173,041	326,404	379,589	319,705	340,237	362,877	320,964	281,562
4310	Water and Sewage	192,470	207,793	206,107	199,211	217,869	201,177	233,412	260,201	250,169	238,310	256,143	250,421
4320	Garbage	107,038	94,713	94,592	106,777	115,275	127,177	123,479	129,361	139,640	141,842	144,929	131,029
4331	Postage	81,528	73,774	74,055	69,228	69,393	58,293	57,366	60,547	46,915	50,227	54,398	44,750
4332	Telephone	442,656	504,649	469,238	412,655	584,089	687,352	785,727	798,834	858,096	970,421	1,075,340	928,100
4350	In-Kind Utilities	46,855	54,833	56,114	75,458	67,017	63,364	79,771	68,739	74,374	83,989	87,600	89,900
4360	Electricity	2,431,352	2,663,619	2,572,860	3,049,692	2,677,963	3,033,041	3,271,275	3,122,455	3,540,745	3,830,231	3,576,618	3,226,627
4370	Natural/Bottled Gas	689,774	797,206	943,745	947,339	1,082,266	1,123,333	1,124,124	1,130,894	1,057,618	1,295,830	1,124,599	1,198,683
4380	Fuel for Heating	1,145,861	945,963	1,306,592	1,088,296	983,223	1,373,638	1,454,751	1,263,047	838,553	497,416	332,706	712,555
4401	Freight Costs	7,996	6,614	11,092	9,118	14,072	11,736	21,789	50,096	14,213	20,044	17,909	13,228
4402	Purchased Services	784,973	794,040	1,226,728	928,403	1,080,397	908,834	1,879,394	620,895	507,459	474,108	496,299	(371,175)
4403	In-Kind Custodial Services	95,591	101,874	103,440	109,110	105,719	111,230	120,501	119,318	109,859	108,150	112,430	117,645
4404	In-Kind Maintenance	5,137,797	5,367,784	5,668,033	6,019,888	6,658,971	6,357,800	6,668,656	6,570,596	6,957,118	7,366,727	7,752,814	7,841,201
4408	Purchased Service - Copiers	208,416	219,612	232,238	233,833	115,976	116,870	116,950	119,355	120,207	132,484	142,345	111,828
4409	Purchased Service - Riso	120	468	384	480	504	-	-	-	-	-	-	-
4410	Rental - Buildings	365,164	447,693	414,454	403,814	433,860	499,325	520,148	508,586	524,152	564,217	581,394	(243,464)
4430	Repair & Maintenance Agreement	159,390	133,815	80,502	144,598	135,822	105,022	216,747	265,345	189,688	275,044	388,057	375,765
4450	Liability Insurance	1,158,492	1,292,931	1,202,957	1,249,792	1,684,763	1,878,434	1,858,912	1,330,028	1,112,803	1,130,399	1,341,090	1,341,090
4452	Student Accident Insurance	-	-	-	-	-	-	-	-	-	-	12,068	-
4501	Supplies	2,473,510	3,372,629	3,923,191	3,673,778	3,411,097	3,187,105	4,991,268	4,258,341	3,885,784	4,166,327	3,352,060	3,476,325
4502	Discretionary Materials	114,574	110,850	113,785	115,137	120,916	118,971	121,131	137,714	134,529	137,053	148,585	147,671
4503	Software	-	-	-	77,767	621,318	755,194	890,212	779,531	342,696	716,943	659,786	517,427
4560	Inventory Adjustment	11,006	(48,432)	(5,953)	(115,625)	24,001	(3,868)	21,108	12,010	8,767	(16,104)	-	-
4580	Gas and Oil	26,718	34,534	27,445	32,234	29,957	28,973	33,781	40,815	34,631	40,896	33,874	33,325
4850	Stipends	18,270	19,980	20,520	29,335	33,600	33,600	33,600	33,600	33,600	33,600	33,600	33,600
4901	Other Expenses	43,834	165,620	173,854	188,757	235,983	305,319	230,544	104,631	128,302	98,946	677,505	2,494,702
4902	Career Development	72,218	83,476	68,690	91,593	102,723	101,050	133,656	136,303	116,483	122,854	163,715	163,715
4903	Professional Dues	32,037	33,233	34,795	33,419	37,043	34,723	35,370	33,903	30,706	31,627	32,080	32,445
4904	Physical Exam Reimbursement	19,589	24,835	18,887	20,169	30,827	29,919	18,607	514	460	375	590	-
4906	Moving Expenses	-	-	-	-	3,000	-	-	-	5,000	12,707	9,140	5,000
4950	Indirect Costs	(282,561)	(220,351)	(282,775)	(271,559)	(482,204)	(481,665)	(343,629)	(274,904)	(385,737)	(283,032)	(401,241)	(384,783)
5101	Equipment	303,498	612,103	418,951	(146,741)	225,384	966,118	669,891	883,513	1,961,047	690,091	322,691	56,435
5102	Equipment - Technology	812,172	970,400	807,681	1,471,586	1,678,632	1,117,035	1,403,752	1,751,005	1,564,997	1,380,436	1,552,757	1,079,980
5500	Transfer to Other Funds	385,948	2,722,720	4,293,736	4,451,076	830,279	362,104	1,564,250	816,836	1,424,759	1,300,000	1,300,000	1,855,072
		<u>\$ 85,821,922</u>	<u>\$ 96,513,282</u>	<u>\$ 118,025,324</u>	<u>\$ 119,621,242</u>	<u>\$ 121,798,918</u>	<u>\$ 124,940,921</u>	<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,164,804</u>	<u>\$ 140,019,330</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)

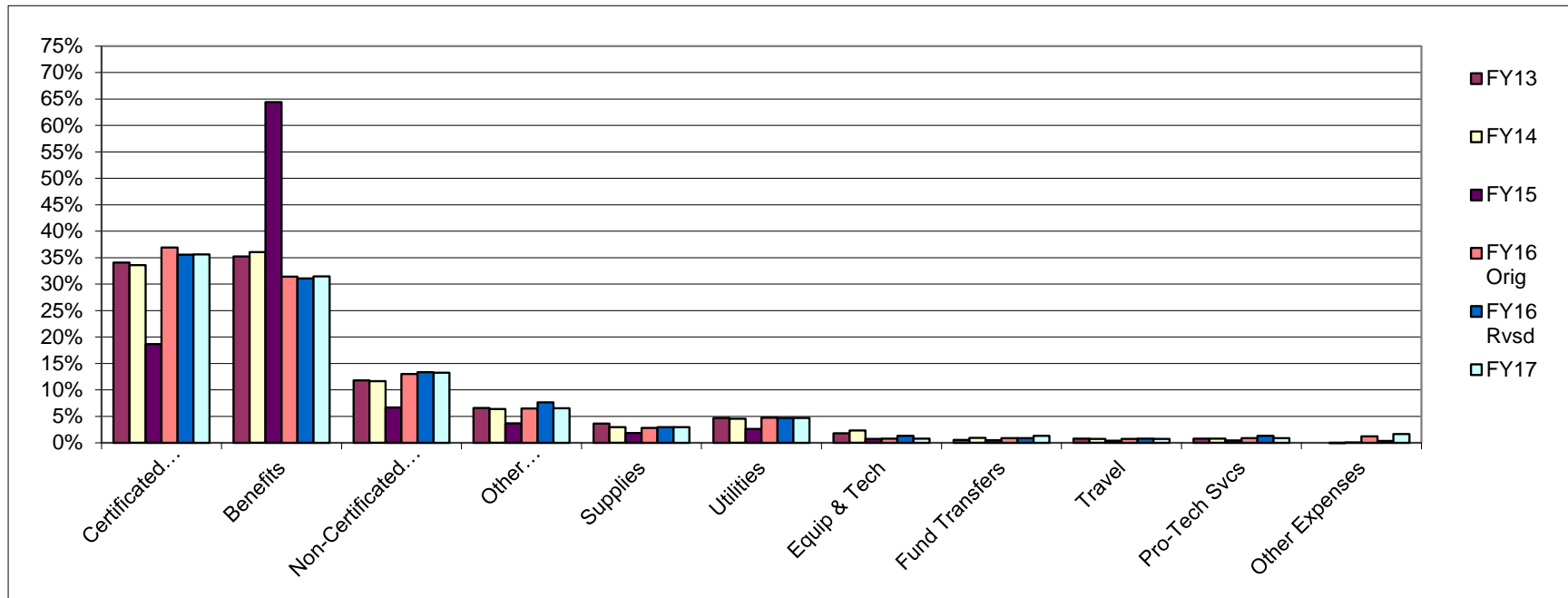
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY13	49,501,588	51,197,286	17,137,117	9,584,219	5,262,011	6,834,077	2,634,517	816,836	1,127,900	1,138,536	447	145,234,534
FY14	50,138,453	53,882,746	17,411,996	9,535,498	4,406,407	6,806,110	3,526,044	1,424,759	1,096,595	1,176,622	(71,186)	149,334,044
FY15	50,854,835	175,725,151	18,194,608	10,071,173	5,045,115	7,108,266	2,070,527	1,300,000	1,131,005	1,213,712	17,077	272,731,469
FY16 Orig	52,502,571	44,670,406	18,503,850	9,256,085	4,020,431	6,731,522	1,119,454	1,300,000	1,049,432	1,292,718	1,728,532	142,175,001
FY16 Rvsd	50,575,205	44,216,346	18,965,948	10,844,406	4,194,305	6,652,333	1,875,449	1,300,000	1,148,292	1,877,131	515,389	142,164,804
FY17 Orig	49,861,031	44,058,755	18,585,073	9,186,118	4,174,748	6,582,065	1,136,415	1,855,072	1,011,271	1,224,103	2,344,679	140,019,330
Change from Rsvd	(714,174)	(157,591)	(380,875)	(1,658,288)	(19,557)	(70,268)	(739,034)	555,072	(137,021)	(653,028)	1,829,290	(2,145,474)
Change %	-1.41%	-0.36%	-2.01%	-15.29%	-0.47%	-1.06%	-39.41%	42.70%	-11.93%	-34.79%	354.93%	-1.51%



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
FY13	34.09%	35.25%	11.80%	6.60%	3.62%	4.71%	1.81%	0.56%	0.78%	0.78%	0.00%	81.14%
FY14	33.58%	36.08%	11.66%	6.39%	2.95%	4.56%	2.36%	0.95%	0.73%	0.79%	-0.05%	81.32%
FY15	18.65%	64.42%	6.67%	3.69%	1.85%	2.61%	0.76%	0.48%	0.41%	0.45%	0.01%	89.74%
FY16 Orig	36.93%	31.42%	13.01%	6.51%	2.83%	4.73%	0.79%	0.91%	0.74%	0.91%	1.22%	81.36%
FY16 Rvsd	35.58%	31.10%	13.34%	7.63%	2.95%	4.68%	1.32%	0.91%	0.81%	1.32%	0.36%	80.02%
FY17	35.63%	31.47%	13.27%	6.56%	2.98%	4.70%	0.81%	1.32%	0.72%	0.87%	1.67%	80.37%
Change from Rvsd	2,073,379	8,898,723	890,739	(1,458,478)	(2,068,436)	135,898	(393,684)	(125,000)	(242,126)	(101,597)	665,284	11,862,841
Change %	4.30%	20.82%	5.57%	-12.48%	-30.74%	1.97%	-18.30%	-18.52%	-19.63%	-8.31%	82.33%	30.69%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

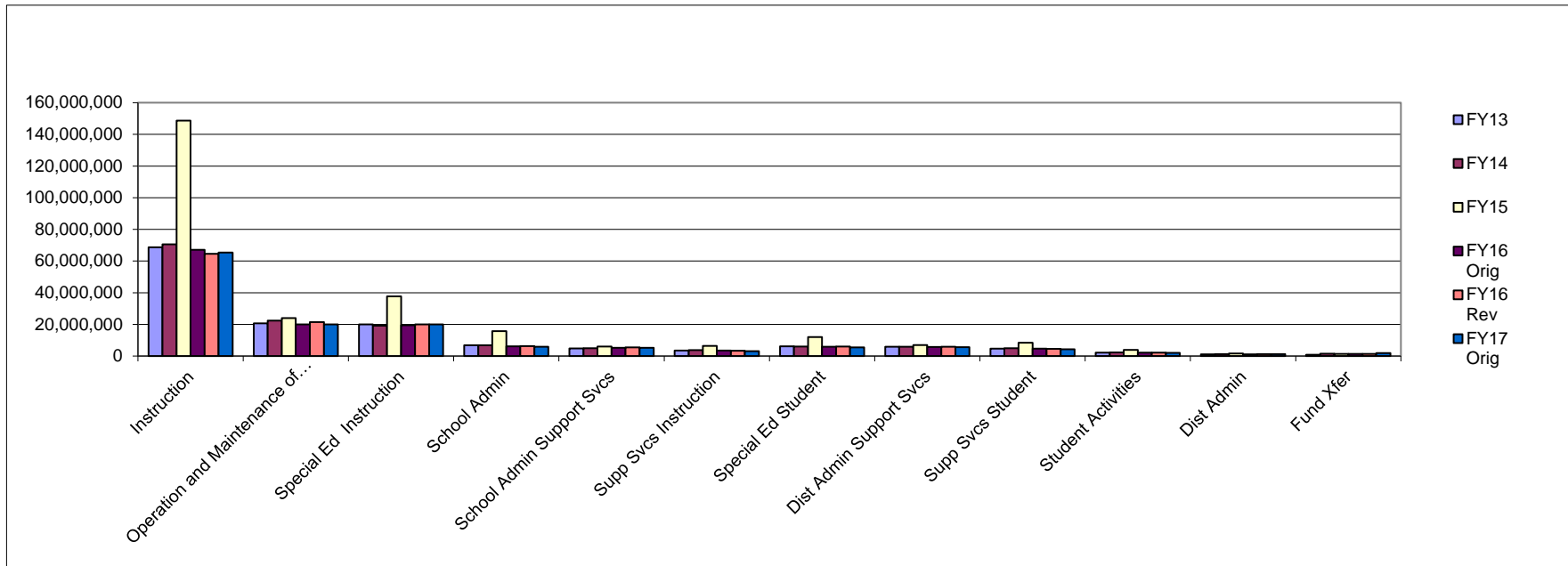
General Fund Expenditures by Function

Function	Description	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Budget	
												FY16	FY17
4100	Regular Instruction	\$ 35,342,899	\$ 39,585,816	\$ 50,351,647	\$ 50,759,599	\$ 52,296,794	\$ 53,790,678	\$ 58,733,531	\$ 61,694,671	\$ 63,972,937	\$ 143,184,342	\$ 57,671,243	58,147,204
4120	Bilingual/Bicultural Instruction	629,961	681,175	735,921	730,756	790,627	781,043	841,179	948,202	976,032	1,119,521	1,264,754	1,256,461
4130	Gifted/Talented Instruction	629,566	612,686	614,132	637,368	703,810	711,888	765,205	785,215	824,514	871,652	845,753	786,947
4140	Alternative Instruction	2,570,812	2,950,566	3,279,291	3,411,012	3,495,646	2,962,447	2,638,288	2,747,567	2,866,273	2,791,280	2,920,142	3,417,822
4160	Vocational Instruction	1,408,801	1,532,229	1,431,086	1,450,663	1,656,355	1,537,674	1,678,038	2,506,644	1,969,480	1,826,357	1,855,460	1,807,492
4200	Special Education-Instruction	8,584,176	9,513,798	12,667,079	13,073,837	13,476,190	14,494,766	17,676,414	19,959,414	19,130,390	37,321,532	19,967,967	20,016,982
4220	Special Services-Student	3,208,595	3,528,292	4,357,216	4,567,626	4,709,846	5,016,857	5,614,026	6,106,612	5,964,489	12,485,679	5,957,327	5,423,040
4300	Support Services - Student	-	-	177,010	592,573	381,578	458,489	647,171	854,038	923,860	4,181,284	354,235	282,600
4320	Guidance Services	1,422,556	1,577,171	1,964,955	1,713,604	1,706,701	1,709,818	1,807,051	1,964,689	2,009,857	1,998,522	2,037,489	1,822,545
4330	Health Services	1,147,671	1,277,805	1,419,694	1,262,670	1,637,960	1,724,686	1,784,290	1,922,560	1,979,518	2,018,716	2,149,108	2,231,666
4350	Support Services - Instruction	724,343	870,614	1,318,411	1,248,075	1,528,262	1,211,202	1,803,130	2,373,288	2,481,700	4,928,177	2,006,059	1,774,138
4352	Library Services	1,215,074	1,191,152	1,072,981	1,042,949	1,080,187	1,130,468	1,071,105	1,122,296	1,215,050	1,288,252	1,373,301	1,320,703
4400	School Administration	4,447,682	4,712,425	5,636,598	5,478,640	5,946,292	6,216,908	6,223,151	6,865,731	6,794,017	15,518,982	6,269,126	5,890,185
4450	School Administration - Support	3,186,117	3,415,962	3,771,157	3,991,261	4,126,102	4,130,405	4,546,846	4,768,282	4,943,625	5,814,572	5,465,085	5,225,073
4510	District Administration - Support	-	-	134,097	82,435	64,803	75,810	99,499	161,488	146,311	655,311	55,367	46,975
4511	Board of Education	271,460	265,177	270,684	244,053	225,016	284,179	280,193	314,699	328,675	337,711	421,248	354,964
4512	Office of Superintendent	297,367	322,963	313,395	281,852	323,554	370,800	421,411	383,924	496,753	556,951	314,087	334,638
4513	Assistant Superintendent - Instruction	238,121	238,421	231,997	226,244	241,907	247,131	259,672	272,637	289,515	191,131	329,628	288,608
4515	Communications	-	-	-	-	-	-	-	-	-	-	141,697	132,346
4550	District Administration Support Svcs	-	142,878	811,890	369,974	357,970	232,901	360,586	404,085	424,397	1,181,124	140,072	121,246
4551	Fiscal Services	595,129	701,339	781,091	820,247	779,047	663,102	747,548	850,236	838,165	944,538	969,137	938,802
4552	Internal Services	459,851	524,009	403,487	302,002	400,702	801,253	884,093	795,703	947,964	944,870	932,674	905,590
4553	Staff Services	674,163	700,802	807,438	878,512	936,384	878,971	932,317	964,206	924,065	1,053,706	1,018,993	998,505
4555	Information Services	847,956	889,255	893,981	1,122,068	1,896,968	1,257,510	1,357,990	1,308,039	1,486,854	1,353,780	1,501,294	1,308,625
4556	Assistant Superintendent-Admin Svcs.	704,497	661,992	616,119	832,636	1,143,250	1,224,872	1,958,786	1,190,146	862,922	996,208	1,069,334	1,010,573
4557	Indirect Costs	112,152	145,673	231,466	240,387	316,412	332,858	369,326	334,190	371,239	300,929	298,759	315,217
4600	Operation and Maintenance of Plant	15,517,792	16,142,036	17,687,432	18,529,531	18,982,117	20,215,124	21,793,286	20,647,930	22,443,817	22,802,994	21,444,343	19,935,945
4700	Pupil Activity	1,199,233	1,606,325	1,751,011	1,279,692	1,764,159	2,116,977	2,137,608	2,171,206	2,296,866	4,192,061	2,091,122	2,069,366
4900	Fund Transfers	385,948	1,732,720	4,293,736	4,451,076	830,279	362,104	1,564,250	816,836	1,424,759	1,325,000	1,300,000	1,855,072
Total Expenditures		<u>\$ 85,821,922</u>	<u>\$ 95,523,281</u>	<u>\$ 118,025,002</u>	<u>\$ 119,621,342</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>\$ 272,185,182</u>	<u>\$ 142,164,804</u>	<u>\$ 140,019,330</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Function (in Dollars)

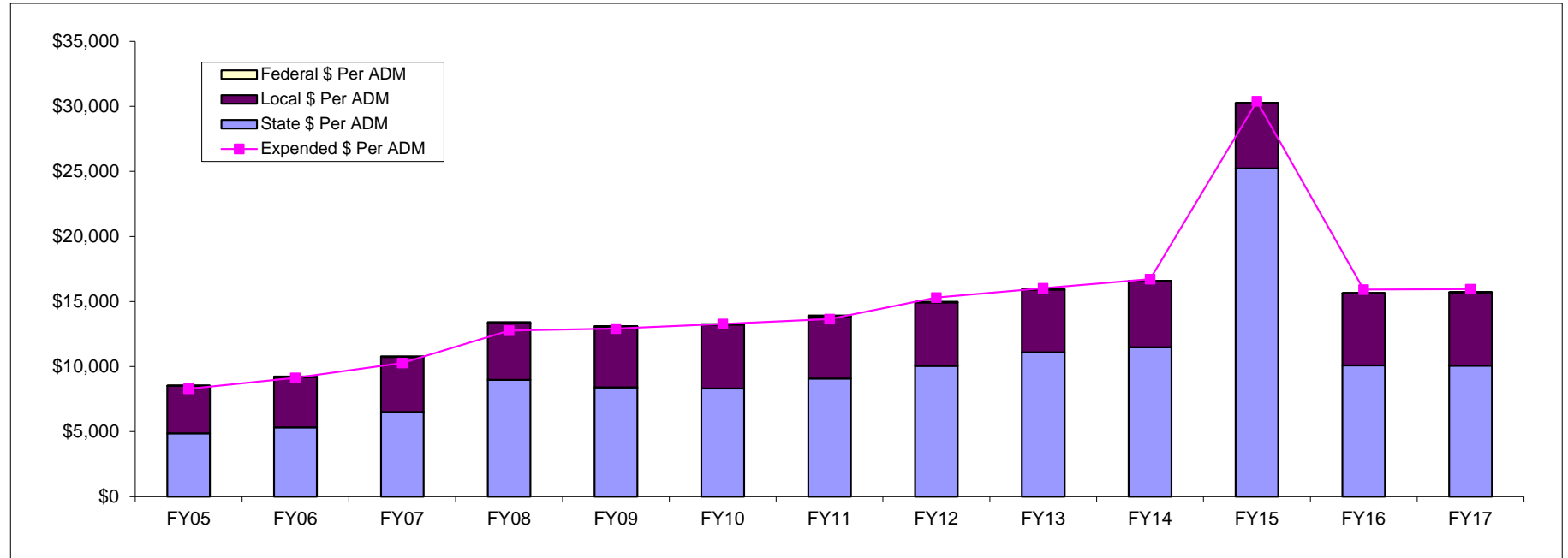
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Total
FY13	68,682,299	20,647,930	19,959,414	6,865,731	4,768,282	3,495,584	6,106,612	5,846,605	4,741,287	2,171,206	1,132,748	816,836	145,234,534
FY14	70,609,236	22,443,817	19,130,390	6,794,017	4,943,625	3,696,749	5,964,489	5,855,606	4,913,235	2,296,866	1,261,255	1,424,759	149,334,044
FY15	148,723,548	24,009,582	37,637,162	15,775,084	5,958,303	6,387,960	12,031,525	6,915,805	8,396,635	3,922,351	1,673,514	1,300,000	272,731,469
FY16 Orig	67,063,110	20,013,797	19,511,037	6,208,114	5,151,687	3,440,299	5,877,762	5,742,090	4,632,879	2,095,539	1,138,687	1,300,000	142,175,001
FY16 Rev	64,557,352	21,444,343	19,967,967	6,269,126	5,465,085	3,379,360	5,957,327	5,930,263	4,540,832	2,091,122	1,262,027	1,300,000	142,164,804
FY17 Orig	65,415,926	19,935,945	20,016,982	5,890,185	5,225,073	3,094,841	5,423,040	5,598,558	4,336,811	2,069,366	1,157,531	1,855,072	140,019,330
Change from Rev	858,574	(1,508,398)	49,015	(378,941)	(240,012)	(284,519)	(534,287)	(331,705)	(204,021)	(21,756)	(104,496)	555,072	(2,145,474)
Change %	1.33%	-7.03%	0.25%	-6.04%	-4.39%	-8.42%	-8.97%	-5.59%	-4.49%	-1.04%	-8.28%	0.00%	-1.51%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Budget Revenues vs. Expenditures

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Budget	
ADM*	9,534	9,392	9,388	9,245	9,266	9,170	9,148	9,083	9,065	8,932	8,974	8,935	8,781
Local \$	\$34,696,007	\$36,062,422	\$39,768,638	\$40,397,904	\$43,310,240	\$45,014,404	\$43,703,109	\$44,282,923	\$43,847,163	\$45,323,929	\$45,027,555	\$49,443,432	\$49,418,432
Local \$ Per ADM	\$3,639	\$3,840	\$4,236	\$4,370	\$4,674	\$4,909	\$4,777	\$4,875	\$4,837	\$5,074	\$5,018	\$5,534	\$5,628
State \$	\$46,467,673	\$50,113,534	\$61,075,422	\$82,980,305	\$77,791,520	\$76,214,720	\$83,001,993	\$91,374,686	\$100,482,008	\$102,583,231	\$226,345,214	\$90,133,243	\$88,433,470
State \$ Per ADM	\$4,874	\$5,336	\$6,506	\$8,976	\$8,395	\$8,311	\$9,073	\$10,060	\$11,085	\$11,485	\$25,222	\$10,088	\$10,071
Federal \$	\$212,193	\$544,168	\$492,697	\$549,256	\$288,038	\$408,492	\$593,496	\$343,617	\$164,384	\$200,451	\$211,375	\$200,000	\$200,000
Federal \$ Per ADM	\$22	\$58	\$52	\$59	\$31	\$45	\$65	\$38	\$18	\$22	\$24	\$22	\$23
Revenue \$	\$81,375,873	\$86,720,124	\$101,336,757	\$123,927,465	\$121,389,798	\$121,637,616	\$127,298,598	\$136,001,226	\$144,493,555	\$148,107,611	\$271,584,144	\$139,776,675	\$138,051,902
Revenue \$ Per ADM	\$8,535	\$9,233	\$10,794	\$13,405	\$13,101	\$13,265	\$13,915	\$14,973	\$15,940	\$16,582	\$30,263	\$15,644	\$15,722
Expended \$	\$79,043,181	\$85,821,922	\$96,513,281	\$118,025,002	\$119,621,242	\$121,798,918	\$124,940,921	\$138,995,990	\$145,234,534	\$149,334,044	\$272,731,469	\$142,164,804	\$140,019,330
Expended \$ Per ADM	\$8,291	\$9,138	\$10,280	\$12,766	\$12,910	\$13,282	\$13,658	\$15,303	\$16,021	\$16,719	\$30,391	\$15,911	\$15,946



* Average Daily Membership

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

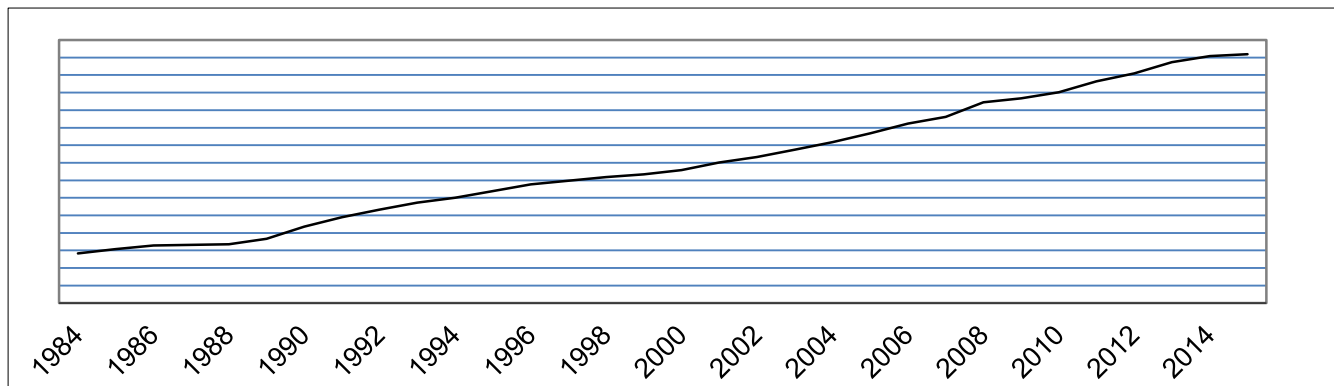
	Actual										Projected	Projected
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
General Fund:												
Reserved	\$ 2,773,182	\$ 4,308,511	\$ 9,058,171	\$ 9,645,680	\$ 9,071,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	5,894,990	9,183,137	7,615,732	6,833,310	6,192,633	-	-	-	-	-	-	-
Undesignated	-	-	2,720,208	4,683,677	5,737,714	-	-	-	-	-	-	-
Total General Fund	<u>\$ 8,668,172</u>	<u>\$ 13,491,648</u>	<u>\$ 19,394,111</u>	<u>\$ 21,162,667</u>	<u>\$ 21,001,365</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Special Revenue Funds:												
Reserved	\$ 15,642	\$ 288,282	\$ 254,471	\$ 267,430	\$ 393,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	656,776	2,112,873	-	-	-	-	-	-	-	-	-	-
Undesignated	-	-	5,179,038	8,729,160	7,770,103	-	-	-	-	-	-	-
Total Special Revenue Funds	<u>\$ 672,418</u>	<u>\$ 2,401,155</u>	<u>\$ 5,433,509</u>	<u>\$ 8,996,590</u>	<u>\$ 8,163,629</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Fund Balance	<u>\$ 9,340,590</u>	<u>\$ 15,892,803</u>	<u>\$ 24,827,620</u>	<u>\$ 30,159,257</u>	<u>\$ 29,164,994</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
General Fund:												
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,160,675	\$ 1,978,610	\$ 1,715,712	\$ 1,687,933	\$ 707,220	\$ 1,687,933	\$ 1,687,933
Restricted	-	-	-	-	-	892,467	983,984	1,485,931	2,471,131	2,988,996	2,988,996	2,988,996
Committed	-	-	-	-	-	-	-	-	-	-	-	4,200,580
Assigned	-	-	-	-	-	14,513,862	10,593,166	10,131,139	8,120,850	5,655,347	6,804,355	2,603,775
Unassigned	-	-	-	-	-	5,792,038	6,808,518	6,290,517	6,116,952	7,897,978	4,472,454	1,044,495
Total General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,359,042</u>	<u>\$ 20,364,278</u>	<u>\$ 19,623,299</u>	<u>\$ 18,396,866</u>	<u>\$ 17,249,541</u>	<u>\$ 15,953,738</u>	<u>\$ 12,525,779</u>
Special Revenue Funds:												
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,397	\$ 366,559	\$ 218,298	\$ 467,256	\$ 271,235	\$ 325,000	\$ 263,178
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	7,787,245	6,783,452	6,744,505	5,623,019	5,389,396	816,688	1,030,896
Unassigned	-	-	-	-	-	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)
Total Special Revenue Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,026,666</u>	<u>\$ 7,105,035</u>	<u>\$ 6,917,827</u>	<u>\$ 6,045,299</u>	<u>\$ 5,615,655</u>	<u>\$ 1,096,712</u>	<u>\$ 1,249,098</u>
Total Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,385,708</u>	<u>\$ 27,469,313</u>	<u>\$ 26,541,126</u>	<u>\$ 24,442,165</u>	<u>\$ 22,865,196</u>	<u>\$ 17,050,450</u>	<u>\$ 13,774,877</u>

* 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
1984	103.30	4.10	5.41%	2000	150.90	2.50	1.68%
1985	105.80	2.50	1.85%	2001	155.20	4.30	2.85%
1986	107.80	2.00	4.13%	2002	158.20	3.00	1.93%
1987	108.20	0.40	2.42%	2003	162.50	4.30	2.72%
1988	108.60	0.40	1.89%	2004	166.70	4.20	2.58%
1989	111.70	3.10	0.37%	2005	171.80	5.10	3.06%
1990	118.60	6.90	0.37%	2006	177.30	5.50	3.20%
1991	124.00	5.40	6.18%	2007	181.24	3.94	2.22%
1992	128.20	4.20	4.55%	2008	189.50	8.26	4.56%
1993	132.20	4.00	3.39%	2009	191.75	2.25	1.19%
1994	135.00	2.80	2.12%	2010	195.15	3.40	1.77%
1995	138.90	3.90	2.89%	2011	201.43	6.28	3.22%
1996	142.70	3.80	2.74%	2012	205.92	4.49	2.23%
1997	144.80	2.10	1.47%	2013	212.38	6.46	3.14%
1998	146.90	2.10	1.45%	2014	215.81	3.43	1.62%
1999	148.40	1.50	1.02%	2015	216.91	1.10	0.51%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Operating Revenues by Source Last Ten Fiscal Years

Fiscal Year	Local Government	Federal	State	Other Revenue	Total
2006-07	37,941,676	492,697	61,075,422	1,826,962	101,336,757
2007-08	37,701,117	549,257	82,980,305	2,696,786	123,927,465
2008-09	41,146,945	288,038	77,791,520	2,163,295	121,389,798
2009-10	42,983,376	408,492	76,214,720	2,031,028	121,637,616
2010-11	42,588,135	593,496	83,001,993	1,114,974	127,298,598
2011-12	43,251,135	343,617	91,374,686	1,031,788	136,001,226
2012-13	43,000,000	164,384	100,482,008	847,163	144,493,555
2013-14	43,500,000	200,451	102,583,231	1,823,929	148,107,611
2014-15	44,013,525	211,375	226,345,214	1,014,030	271,584,144
2015-16	48,238,432	200,000	90,133,243	1,205,000	139,776,675

*Fiscal Year 2015-16 Audit is not complete, these are budgeted numbers.

FY 2016 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 FY2015 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Local Effort	100,439,922	28,676,941	13,027,948	24,357,876	4,273,074	26,670,537
Allowable Excess	<u>101,024,394</u>	<u>35,587,580</u>	<u>11,828,964</u>	<u>24,134,251</u>	<u>7,293,012</u>	<u>43,875,236</u>
Total Allowable Local	201,464,316	64,264,521	24,856,912	48,492,127	11,566,086	70,545,773
FY2016 Budgeted Local +	200,602,535	55,369,000	24,856,912	48,238,432	10,905,600	52,680,472
Amount under State Cap	861,781	8,895,521	0	253,695	660,486	17,865,301
Percent of Cap Support	99.57%	86.16%	100.00%	99.48%	94.29%	74.68%

Source Document: Alaska Department of Education and Early Development - FY2016 Foundation Program (Mindy Lobaugh)

+ Cannot exceed the total allowable local

Local Taxation Information

The purpose of the chart below is to show how each municipality taxes its constituents to pay for the local educational support shown in the chart above.

Municipalities	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
<i>Property Tax</i>						
General Government Boro	-0.140	4.302	0.000	4.500	0.000	9.984 **
Education	<u>6.840</u>	<u>6.516</u>	<u>6.700</u> *	<u>0.000</u>	<u>10.750</u>	<u>0.000</u>
Educationally Related Property Tax Millage	6.700	10.818	6.700	4.500	10.750	9.984
<i>Sales Tax</i>						
Sales Tax Rate	0.00%	0.00%	5.00%	3.00% ***	0.00%	0.00%

Source Document: Alaska Taxable 2015 <http://commerce.alaska.gov/DNN/Portals/4/Repository/Taxable/13Taxable.pdf>

* Reported as Education/administration for Juneau

**Reported as Borough/Education for Mat-Su

***Seasonal sales tax exemption from September 1 - May 31 on nonprepared food items.

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

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	FY18 Estimate	FY19 Estimate	FY20 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 144,493,555	\$ 148,107,611	\$ 271,584,144	\$ 139,776,675	\$ 138,051,902	\$ 139,292,598	\$ 139,132,581	\$ 139,117,192
Food Service Fund Revenues	2,991,144	3,011,198	2,993,194	3,340,000	3,213,500	3,213,500	3,213,500	3,213,500
Student Transportation Fund Revenues	7,604,516	7,729,490	8,092,216	8,071,440	7,527,962	7,507,727	7,507,727	7,507,727
Other Governmental Revenues	8,283,658	9,233,064	8,303,778	10,155,305	7,674,643	7,518,530	7,492,250	7,350,859
Special Revenue Fund Total Revenues	18,879,318	19,973,752	19,389,188	21,566,745	18,416,105	18,239,757	18,213,477	18,072,086
Governmental Fund Revenues	<u>\$ 163,372,873</u>	<u>\$ 168,081,363</u>	<u>\$ 290,973,332</u>	<u>\$ 161,343,420</u>	<u>\$ 156,468,007</u>	<u>\$ 157,532,355</u>	<u>\$ 157,346,058</u>	<u>\$ 157,189,278</u>
Governmental Fund Expenditures								
General Fund Expenditures	\$ 144,417,698	\$ 147,909,285	\$ 271,431,469	\$ 140,864,804	\$ 138,164,258	\$ 139,292,598	\$ 139,132,581	\$ 139,117,192
Food Service Fund Expenditures	4,056,335	4,186,999	4,277,516	4,463,995	4,393,114	4,413,500	4,413,500	4,413,500
Student Transportation Fund Expenditures	7,492,171	8,046,415	7,942,817	8,057,123	8,071,440	7,507,727	7,507,727	7,507,727
Other Governmental Expenditures	8,334,856	10,037,625	8,898,499	14,123,548	8,043,165	7,518,530	7,492,250	7,350,859
Special Revenue Fund Total Expenditures	19,883,362	22,271,039	21,118,832	26,644,666	20,507,719	19,439,757	19,413,477	19,272,086
Total Governmental Fund Expenditures	<u>\$ 164,301,060</u>	<u>\$ 170,180,324</u>	<u>\$ 292,550,301</u>	<u>\$ 167,509,470</u>	<u>\$ 158,671,977</u>	<u>\$ 151,213,825</u>	<u>\$ 151,053,808</u>	<u>\$ 151,038,419</u>
General Fund Revenues Over (Under) Expenditures	75,857	198,326	152,675	(1,088,129)	(112,356)	0	0	0
Transfers Out	(816,836)	(1,424,759)	(1,300,000)	(1,300,000)	(1,855,072)	(1,200,000)	(1,200,000)	(1,200,000)
Net Change in Fund Balance	(740,979)	(1,226,433)	(1,147,325)	(2,388,129)	(1,967,428)	(1,200,000)	(1,200,000)	(1,200,000)
General Fund Balance, Beginning of Year	20,364,278	19,623,299	18,396,866	17,249,541	14,861,412	12,893,984	11,693,984	10,493,984
General Fund Balance, End of Year	<u>\$ 19,623,299</u>	<u>\$ 18,396,866</u>	<u>\$ 17,249,541</u>	<u>\$ 14,861,412</u>	<u>\$ 12,893,984</u>	<u>\$ 11,693,984</u>	<u>\$ 10,493,984</u>	<u>\$ 9,293,984</u>
Special Revenue Fund Revenues Over (Under) Expenditures	(1,004,044)	(2,297,287)	(1,729,644)	(5,077,921)	(2,091,614)	(1,200,000)	(1,200,000)	(1,200,000)
Transfers in	816,836	1,424,759	1,300,000	1,300,000	1,855,072	1,200,000	1,200,000	1,200,000
Net Change in Fund Balance	(187,208)	(872,528)	(429,644)	(3,777,921)	(236,542)	-	-	-
Special Revenue Fund Balance, Beginning of Year	7,105,035	6,917,827	6,045,299	5,615,655	1,837,734	1,601,192	1,601,192	1,601,192
Special Revenue Fund Balance, End of Year	<u>\$ 6,917,827</u>	<u>\$ 6,045,299</u>	<u>\$ 5,615,655</u>	<u>\$ 1,837,734</u>	<u>\$ 1,601,192</u>	<u>\$ 1,601,192</u>	<u>\$ 1,601,192</u>	<u>\$ 1,601,192</u>
Total Governmental Fund Balance, Beginning of Year	27,469,313	26,541,126	24,442,165	22,865,196	16,699,146	14,495,176	13,295,176	12,095,176
Total Governmental Fund Balance, End of Year	<u>\$ 26,541,126</u>	<u>\$ 24,442,165</u>	<u>\$ 22,865,196</u>	<u>\$ 16,699,146</u>	<u>\$ 14,495,176</u>	<u>\$ 13,295,176</u>	<u>\$ 12,095,176</u>	<u>\$ 10,895,176</u>

Assumptions:

- FY17 based on estimates made for FY17 budget
- FY18, FY19 and FY20 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY18, FY19 and FY20 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

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Budget	FY17 Budget	FY18 Estimate	FY19 Estimate	FY20 Estimate
Twenty Day Enrollment	8,055.61	8,011.40	8,132.88	8,061.55	8,049.00	8,760.00	8,787.00	8,756.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,680	\$5,680	\$5,830	\$5,880	\$5,930	\$5,930	\$5,930	\$5,930
Enrollment in <u>adjusted</u> ADM	17,193.76	17,159.80	17,628.16	17,797.07	17,727.50	17,797.07	17,685.50	17,682.89
BASIC NEED	\$97,660,557	\$97,467,672	\$102,772,173	\$104,646,772	\$105,124,075	\$105,536,625	\$104,875,015	\$104,859,538
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$8,338,641,710	\$8,562,626,170	\$8,910,264,290	\$9,191,651,190	\$9,349,916,890	\$9,349,916,890	\$9,349,916,890	\$9,349,916,890
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12								
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward	\$22,097,401	\$22,720,017	\$23,612,200	\$24,357,876	\$24,777,280	\$24,777,280	\$24,777,280	\$24,777,280
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$75,563,156	\$74,747,655	\$79,159,973	\$80,288,896	\$80,346,795	\$80,759,345	\$80,097,735	\$80,082,258
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$44,559,329	\$45,137,582	\$47,249,800	\$48,492,127	\$48,955,812	\$49,050,699	\$48,898,528	\$48,894,968
Revenues								
Local Contribution	\$ 43,000,000	\$ 43,500,000	\$ 44,013,525	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432	\$ 48,238,432
Other Local Revenue	200,605	128,744	399,614	180,000	180,000	180,000	180,000	180,000
E-Rate	590,640	1,219,637	287,658	725,000	700,000	700,000	700,000	700,000
Interest	55,918	475,548	326,758	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	75,563,384	74,891,748	79,159,764	80,288,896	79,901,983	80,759,345	80,097,735	80,082,258
Quality Schools/Learning Opportunity Grants	275,933	274,963	282,259	284,753	283,640	283,640	283,640	283,640
On Behalf TRS Relief Payment	19,868,297	21,055,069	133,498,407	8,580,066	7,461,098	7,461,098	7,461,098	7,461,098
On Behalf PERS Relief Payment	3,039,655	3,179,450	10,396,146	979,528	786,749	786,749	786,749	786,749
Other State Revenue	1,734,738	3,182,001	3,008,638	-	-	-	-	-
Federal Contribution	164,385	200,451	211,375	200,000	200,000	200,000	200,000	200,000
	<u>\$ 144,493,555</u>	<u>\$ 148,107,611</u>	<u>\$ 271,584,144</u>	<u>\$ 139,776,675</u>	<u>\$ 138,051,902</u>	<u>\$ 138,909,264</u>	<u>\$ 138,247,654</u>	<u>\$ 138,232,177</u>
Expenditures								
Instruction	\$ 68,682,299	\$ 70,609,236	\$ 148,723,548	\$ 64,557,352	\$ 65,415,926	\$ 66,724,245	\$ 68,058,730	\$ 69,419,905
Special Education - Instruction	19,959,414	19,130,390	37,637,162	19,967,967	20,016,982	20,417,322	20,825,668	21,242,181
Special Education Support Services - Student	6,106,612	5,964,489	12,031,526	5,957,327	5,423,040	5,531,501	5,642,131	5,754,974
Support Services - Student	4,741,287	4,913,235	8,396,634	4,540,832	4,336,811	4,423,547	4,512,018	4,602,258
Support Services - Instruction	3,495,584	3,696,749	6,387,960	3,379,360	3,094,841	3,156,738	3,219,873	3,284,270
School Administration	6,865,731	6,794,017	15,775,084	6,269,126	5,890,185	6,007,989	6,128,149	6,250,712
School Administration Support Services	4,768,282	4,943,625	5,958,303	5,465,085	5,225,073	5,329,574	5,436,165	5,544,888
District Administration	1,132,748	1,261,255	1,673,515	1,262,027	1,157,531	1,180,682	1,204,296	1,228,382
District Administration Support Services	5,846,605	5,855,606	6,915,804	5,930,263	5,598,558	5,710,529	5,824,740	5,941,235
Operation and Maintenance of Plant	20,647,930	22,443,817	24,009,582	21,444,343	19,935,945	20,334,664	20,741,357	21,156,184
Student Activities	2,171,206	2,296,866	3,922,351	2,091,122	2,069,366	2,110,753	2,152,968	2,196,027
Transfers to Other Funds	816,836	1,424,759	1,300,000	1,300,000	1,855,072	1,300,000	1,300,000	1,300,000
	<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,164,804</u>	<u>\$ 140,019,330</u>	<u>\$ 142,227,544</u>	<u>\$ 145,046,095</u>	<u>\$ 147,921,016</u>
Revenues Over (Under) Expenditures	(740,979)	(1,226,433)	(1,147,325)	(2,388,129)	(1,967,428)	(3,318,280)	(6,798,441)	(9,688,839)
Fund Balance, Beginning of Year	20,364,278	19,623,299	18,396,866	17,249,541	14,861,412	12,893,984	9,575,704	2,777,263
Fund Balance, End of Year	19,623,299	18,396,866	17,249,541	14,861,412	12,893,984	9,575,704	2,777,263	(6,911,576)

Assumptions:

- FY17 based on estimates made for FY16 budget
- FY18, FY19 and FY20 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY18, FY19 and FY20 expenditures based on 2% increase each year

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2005-06	29,357,626	28,978,909	98.710%	377,088	29,355,997	99.994%
2006-07	31,768,274	31,346,983	98.674%	416,128	31,763,111	99.984%
2007-08	30,042,125	29,651,635	98.700%	385,223	30,035,858	99.979%
2008-09	26,779,449	26,431,968	98.702%	342,092	26,774,060	99.980%
2009-10	28,875,124	28,375,677	98.270%	492,221	28,867,898	99.975%
2010-11	29,058,274	28,630,610	98.528%	416,838	29,047,448	99.963%
2011-12	30,419,493	29,946,804	98.446%	454,696	30,401,500	99.941%
2012-13	30,823,497	30,382,636	98.570%	415,972	30,798,608	99.919%
2013-14	31,750,392	31,332,596	98.684%	335,880	31,668,476	99.742%
2014-15	31,685,014	31,142,025	98.286%	-	31,142,025	98.286%

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	Borough	Overlapping Rates					
		City of Homer	City of Kachemak*	City of Kenai	City of Seldovia	City of Seward	City of Soldotna
		Operating	Operating	Operating	Operating	Operating	Operating
2005-06	6.50	4.50	2.00	4.50	7.25	3.12	1.65
2006-07	6.50	4.50	2.00	4.50	4.60	3.12	1.65
2007-08	5.50	4.50	2.00	4.50	4.60	3.12	1.65
2008-09	4.50	4.50	1.00	4.50	4.60	3.12	1.65
2009-10	4.50	4.50	1.00	4.00	4.60	3.12	1.65
2010-11	4.50	4.50	1.00	3.85	4.60	3.12	1.65
2011-12	4.50	4.50	1.00	3.85	4.60	3.12	.65
2012-13	4.50	4.50	1.00	3.85	4.60	3.12	.65
2013-14	4.50	4.50	1.00	4.35	4.60	3.12	.50
2014-15	4.50	4.50	1.00	4.35	4.60	3.12	.50

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			
2005-06	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%
2006-07	4,402,946	558,190	295,431	340,356	28,161	4,888,050	6.50	92.99%
2007-08	4,940,180	607,052	224,479	374,395	27,938	5,369,378	5.50	93.03%
2008-09	5,533,794	635,272	220,272	394,457	28,124	5,966,757	4.50	93.39%
2009-10	5,883,881	703,063	245,915	434,556	29,205	6,369,098	4.50	93.21%
2010-11	5,901,904	713,954	259,714	451,127	30,914	6,393,531	4.50	92.99%
2011-12	6,180,464	698,991	257,619	472,878	30,955	6,633,241	4.50	92.94%
2012-13	6,172,547	810,065	286,399	520,490	32,511	6,716,010	4.50	92.39%
2013-14	6,202,494	989,766	294,407	492,565	31,906	6,960,196	4.50	92.99%
2014-15	6,330,106	1,142,158	324,853	826,802	32,999	6,937,316	4.50	88.97%

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
2005-06	51,350	9,389	4,507,776,000	79,019,000	1.75%	1539	8,416
2006-07	52,370	9,368	4,888,050,000	79,069,192	1.62%	1510	8,440
2007-08	52,990	9,250	5,369,378,000	88,828,570	1.65%	1676	9,603
2008-09	52,990	9,256	5,966,757,000	83,438,730	1.40%	1575	9,015
2009-10	53,978	9,145	6,369,098,000	82,674,079	1.30%	1543	9,040
2010-11	55,400	8,978	6,393,531,000	93,491,745	1.46%	1688	10,413
2011-12	56,369	8,922	6,633,241,000	32,705,000 **	0.49%	580	3,666
2012-13	56,765	8,886	6,716,010,000	31,232,941 **	0.47%	550	3,515
2013-14	56,862	8,756	6,960,196,000	51,231,835 **	0.74%	901	5,851
2014-15	57,147	8,837	6,937,316,000	47,491,039 **	0.68%	831	5,374

* 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

2016 - 2017 Budget

General Obligation Bonds

Issued School Bonds: School bonds were issued for the construction of public schools in the Borough. Bonds are paid from the General Fund through the levy of property taxes, plus funding from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures for school bonds approved by the voters after June 30, 1983.

The October 2002 election authorized the issuance of general obligation bonds in the amount of \$14,700,000 for construction of a new middle school in Seward, Alaska. Bonds dated 8/7/03 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2006 election authorized the issuance of general obligation bonds in the amount of \$2,588,000 in general obligation bonds. On 1-31-07 \$2,515,000 in general obligation bonds were issued. The bonds will finance the purchase of equipment to reduce the level of arsenic in water, Nikolaevsk reroof, Soldotna Elementary window replacement, and McNeil Canyon reroof. These bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2010 election authorized the issuance of general obligation bonds in the amount of \$16,685,000 for roof repairs to various schools.

The October 2013 election authorized the issuance of general obligation bonds in the amount of \$20,860,000 for roof repairs to various schools and Homer high school field project.

A summary of changes in general obligation bonds is as follows:

	Beginning Balance July 1, 2015	Additions	Reductions	Ending Balance June 30, 2016	Due Within One Year
Areawide School Bonds	<u>\$ 41,820,000</u>	<u>\$ -</u>	<u>\$ 2,480,000</u>	<u>\$ 39,340,000</u>	<u>\$ 2,550,000</u>

A summary of bonds payable at June 30, 2015, is as follows:

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2016
School Bonds	08/07/03	14,700,000	4.25 - 6.00	2003 - 2023	\$953,250 to \$1,202,712	5,895,000
	01/31/07	2,515,000	4.00 - 5.50	2008 - 2017	\$311,825 to \$316,725	305,000
	12/09/10	16,865,000	1.42 - 6.26	2011-2030	\$954,833 to \$1,143,871	13,515,000
	11/13/14	<u>20,860,000</u>	1.50-5.00	2014-2033	\$1,624,150 to \$1,630,175	<u>19,625,000</u>
Total School Bonds		<u>\$ 54,940,000</u>				<u>\$ 39,340,000</u>

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2016-17	2,550,000	1,882,137	4,432,137
	2017-18	2,310,000	1,787,975	4,097,975
	2018-19	2,390,000	1,685,305	4,075,305
	2019-20	2,465,000	1,589,226	4,054,226
	2020-21	2,515,000	1,484,969	3,999,969
	Out Years	<u>27,110,000</u>	<u>8,815,014</u>	<u>35,925,014</u>
Total School Bonds		<u>\$ 39,340,000</u>	<u>\$ 17,244,626</u>	<u>\$ 56,584,626</u>

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
2015 - 2016 Budget**

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

Fiscal Year	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
2005-06	9,389	-1.40%	4,507,776,000	6.33%	480,112
2006-07	9,368	-0.22%	4,888,049,897	8.44%	521,782
2007-08	9,250	-1.26%	5,369,378,000	9.85%	580,787
2008-09	9,256	0.06%	5,966,757,000	11.13%	644,637
2009-10	9,145	-1.20%	6,369,098,000	6.74%	696,457
2010-11	8,978	-1.83%	6,393,531,000	0.38%	712,133
2011-12	8,922	-0.62%	6,633,241,000	3.75%	743,470
2012-13	8,886	-0.40%	6,716,010,000	1.25%	755,797
2013-14	8,756	-1.46%	6,960,196,000	3.64%	794,906
2014-15	8,837	0.93%	6,937,316,000	-0.33%	785,031

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is not available at this time.
The Borough maintains taxing authority; the School District has no taxation authority or independent authority to bond.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2015 - 2016 Budget**

**Average Pupil/Teacher Ratio
Last Ten Fiscal Years**

Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
2006-07	640.98	9,368	14.62
2007-08	629.60	9,250	14.69
2008-09	665.25	9,256	13.91
2009-10	685.17	9,145	13.35
2010-11	690.25	8,978	13.01
2011-12	696.30	8,922	12.81
2012-13	702.79	8,886	12.64
2013-14	710.98	8,756	12.32
2014-15	702.13	8,837	12.59
2015-16	698.55	8,781	12.57

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

**Standardized Test Scores
Last Ten Fiscal Years**

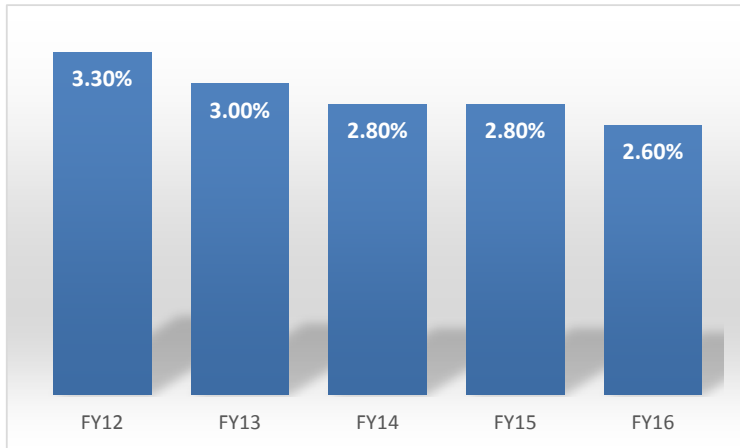
Fiscal Year	SAT Reading Mean	SAT Math Mean	ACT English	ACT Math	ACT Reading	ACT Science	ACT Composite
2005-06	526.0	527.0	21.7	22.8	23.3	22.3	22.7
2006-07	532.0	526.0	23.0	23.1	24.6	23.2	23.6
2007-08	637.0	523.0	23.7	23.4	25.1	23.3	24.0
2008-09	532.0	531.0	23.0	23.6	21.7	22.6	23.7
2009-10	540.0	526.0	22.9	22.5	23.9	22.5	23.1
2010-11	535.0	521.0	22.7	22.7	24.0	22.5	23.1
2011-12	525.0	497.0	22.2	21.9	23.5	21.2	22.3
2012-13	512.0	498.0	22.1	21.9	23.6	21.8	22.5
2013-14	515.0	501.0	21.4	21.2	22.5	21.2	21.7
2014-15	522.0	513.0	21.8	21.7	23.2	21.9	22.3

FY16 Test scores are not available at this time.

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

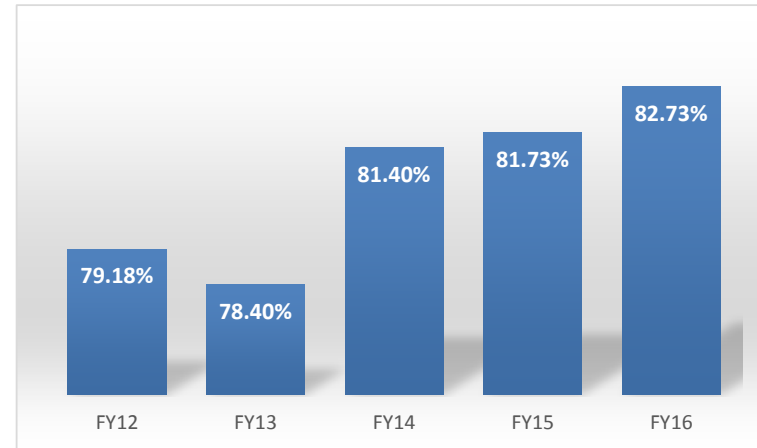
Drop Out Rates

<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
3.30%	3.00%	2.80%	2.80%	2.60%



Graduation Rates

<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
79.18%	78.40%	81.40%	81.73%	82.73%



Drop Out Rates are determined by students in grades 7 - 12 who leave school in a given year and don't re-enroll within the State in the same year. Graduation Rates are calculated on students who enter 9th grade and graduate within 4 years.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Free and Reduced Lunches

Last Three Years

	<u>Paid Lunches</u>	<u>%</u>	<u>Free Lunches</u>	<u>%</u>	<u>Reduced Lunches</u>	<u>%</u>	<u>Total Lunches</u>
2013-14	165,042	32.36%	286,240	56.14%	58,631	11.50%	509,913
2014-15	167,255	33.03%	277,956	54.90%	61,093	12.07%	506,304
2015-16	165,573	33.56%	265,233	53.77%	62,512	12.67%	493,318

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School	AREA	Custodian	CUSTODIAN	Secretary	SECRETARY	SECRETARY	BOOKKEEPER	COUNSELING	LIBRARY	INSTRUCTIONAL	NURSES		POOL	THEATER
	SQ. FEET	Formula	Allocation	Formula	Allocation	Preschool	Formula	Assistant	AIDES	AIDES	(Hrs/Day)	FTE	MANAGERS	TECHS
HIGH SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 250 ADM	ROUNDED	N/A	1.0 PER SCHOOL	.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	N/A	1 HR/DAY PER 150 ADM	FTE	1.00/SCHOOL WITH POOL	
Homer HS	158200	5.07	5.00	1.47	1.50		1.00	0.50	0.44		2.45	0.31	1.00	1.50
KCHS	189957	6.34	6.50	2.06	2.00		1.00	1.00	0.44		3.37	0.42	1.00	N/A
NIHI	119424	4.16	4.00	1.45	1.50		1.00	0.50	0.44		2.41	0.30	N/A	1.00
Seward HS	75373	2.44	2.50	0.72	0.50		1.00	0.00	0.44		1.21	0.15	1.00	0.50
SOHI	154837	5.79	5.50	2.28	2.00		1.00	1.00	0.44		3.79	0.47	1.00	1.00
Soldotna Prep	91475	2.92	3.00	0.84	1.00		1.00	0.50	0.44		1.40	0.18		N/A
MIDDLE SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 200 ADM	ROUNDED		N/A	.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	N/A	1 HR/DAY PER 90 ADM	FTE	1.00/SCHOOL WITH POOL	
Homer Middle	65556	2.25	2.00	0.96	1.00			0.00	0.44		2.12	0.27		
Kenai Middle	86436	3.42	3.50	1.82	2.00			0.50	0.44		4.03	0.50		
Skyview Middle	118061	4.40	4.50	2.15	2.00			1.00	0.44		4.77	0.60	1.00	
ELEMENTARY SCHOOLS K-8		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<=275=1.0 FTE ADM>275=1.0 FTE/275 ADM	ROUNDED	.50 FTE IF ADM >=250 AND PRESCHOOL PROGRAM	N/A	N/A	.38 IF K-6 <=275 .44 IF K-6 >=278	N/A	1 HR/DAY PER 60 ADM	FTE	N/A	
Chapman	27268	1.24	1.00	1.00	1.00	0.00			0.38		1.85	0.23		
K-Beach	50775	3.37	3.50	1.53	1.50	0.00			0.44		7.02	0.88		
McNeil Can	32750	1.35	1.50	1.00	1.00	0.00			0.38		1.78	0.22		
Mt. View	52880	3.51	3.50	1.59	1.50	0.50			0.44		7.28	0.91		
Nikiski North Star	50000	3.05	3.00	1.31	1.50	0.50			0.44		6.00	0.75		
Paul Banks	36294	1.80	2.00	1.00	1.00	0.00			0.38		2.98	0.37		
Redoubt	47599	2.87	3.00	1.22	1.00	0.50			0.44		5.60	0.70		
Seward El.	52199	2.82	3.00	1.11	1.00	0.50			0.44		5.07	0.63		
Sold. El.	54177	2.87	3.00	1.11	1.00	0.50			0.44		5.07	0.63		
Sterling	35764	2.02	2.00	1.00	1.00	0.00			0.38		3.77	0.47		
Tustumena	46679	2.07	2.00	1.00	1.00	0.00			0.38		3.00	0.38		
West Homer El	52500	2.49	2.50	1.00	1.00	0.00			0.38		3.92	0.49		
SMALL SCHOOLS < 100		Average of 1 cust/18,000 sqft and 1 cust/100 ADM .25 minimum	ROUNDED .25 minimum		.88 FTE PER SCHOOL	N/A	N/A	N/A	N/A	K-8 and K-12 SCHOOLS WITH ONLY 1 TEACHER .44 FTE IF ADM 15-18 .88 FTE IF ADM > 19	5 DAY PER WEEK	FTE	1.00/SCHOOL WITH POOL	
Cooper L	9284	0.35	0.50		0.88					0.88	0.80	0.10		
Homer Flex	5405	0.33	0.50		0.88						0.80	0.10		
Hope	13500	0.48	0.50		0.88					0.88	0.80	0.10		
Kenai Alt	14122	0.72	0.50		0.88						0.80	0.10		
K. Selo	5768	0.40	0.50		0.88						0.80	0.10		
Moose Pass	8989	0.30	0.25		0.88					0.00	0.80	0.10		
Narwalek	14832	0.80	1.00		0.88						0.80	0.10		
Nikolaevsk	24282	0.97	1.00		0.88						0.80	0.10		
River City Academy	0	n/a	n/a		0.88						0.80	0.10		
Pl. Graham	12568	0.49	0.50		0.88						0.80	0.10		
Razdolna	3900	0.53	0.50		0.88						0.80	0.10		
Seward Middle	37500	1.64	1.50		0.88						0.80	0.10		
S.B. Engl.	59208	1.82	2.00		0.88						0.80	0.10		
Tebughna	25976	0.92	1.00		0.88						0.80	0.10	1.00	
SMALL SCHOOLS > 100 With High School		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<225=1.0 FTE ADM>=225=1.5 FTE		N/A			N/A	N/A	1 HR/DAY PER 80ADM	FTE	1.00/SCHOOL WITH POOL	
Ninitchik	55277	2.21	2.00	1.00	1.00						1.68	0.21	1.00	
Voznesenka	8080	0.75	0.50	1.00	1.00						1.33	0.17		
TOTALS	1896695	78.97	79.25	29.60	41.32	2.50	6.00	5.00	8.88	1.76	93.10	11.64	7.00	4.00

School	PRIN	AP	TEACHERS	TEACHERS	COUNS	COUNS	LIB	EL SPEC.	A.D.	SECONDARY STAFFING	SECONDARY STAFFING	PGRM 15%	PGRM 15%	READ 180	INTERVENTION	Staff With Admin.	Staff W/O Admin.	
HIGH SCHOOL	.50 IF ADM <150 1.0 IF ADM >=150	.5 IF ADM 350-399 1.0 IF ADM >=400	1.25	ROUNDED	HS 1.0 PER 250 ADM MS 1.0 PER 350 ADM	ROUNDED	.5 IF ADM >=200 1.0 IF ADM >=600	N/A	HS ONLY .5 IF ADM>250	N/A			ROUNDED	MS ONLY .50 IF MS ADM 80-150 1.0 IF MS ADM>150	.50 IF MIDDLE SCHL			
Homer High	1.00	0.50	14.72	15.00	1.47	1.50	0.50		0.50			2.25	2.00			21.00	19.50	
Kenai Central High	1.00	1.00	20.24	20.00	2.02	2.00	0.50		0.50			3.00	3.00			28.00	26.00	
Nikiski Middle/Sr.	1.00	0.50	14.48	14.50	1.28	1.00	0.50		0.50			2.18	2.00	1.00	0.50	21.50	20.00	
Seward High	1.00	0.00	7.24	7.00	0.72	1.00	0.00		0.00			1.05	1.00			10.00	9.00	
Soldotna High	1.00	1.00	22.76	23.00	2.28	2.00	0.50		0.50			3.45	3.50			31.50	29.50	
Soldotna Prep	1.00	0.00	8.40	8.50	0.84	1.00	0.50		0.00			1.28	1.00			12.00	11.00	
MIDDLE SCHOOL	.50 IF ADM <150 1.0 IF ADM >=150	.5 IF ADM 350-399 1.0 IF ADM >=400	1.25	ROUNDED	HS 1.0 PER 250 ADM MS 1.0 PER 350 ADM	ROUNDED	.5 IF ADM >=200 1.0 IF ADM >=600	N/A	N/A	N/A			ROUNDED	MS ONLY .50 IF MS ADM 80-150 1.0 IF MS ADM>150	.50 IF MIDDLE SCHL			
Homer Middle	1.00	0.00	7.64	7.50	0.55	0.50	0.00					1.13	1.00	1.00	0.50	11.50	10.50	
Kenai Middle	1.00	0.50	14.52	14.50	1.04	1.00	0.50					2.18	2.00	1.00	0.50	21.00	19.50	
Seward Middle	0.50	0.00	4.76	5.00	0.34	0.50	0.00					0.75	1.00	0.50	0.50	8.00	7.50	
Skyview Middle	1.00	1.00	17.16	17.00	1.23	1.00	0.50					2.55	2.50	1.00	0.50	24.50	22.50	
ELEMENTARY SCHOOLS K-6 >=250	1/SCHOOL	.5 IF ADM 400-449 1.0 IF ADM >=450	K 1 20.5 1-3 1 22.5 4-6 1 24.5	ROUNDED	N/A		N/A	1.5 IF ADM <270 2.0 IF ADM 270-345 2.5 IF ADM 346-409 3.0 IF ADM >=410	N/A	N/A					.5 IF ADM 200-350 1.0 IF ADM>350			
K-Beach	1.00	0.50	18.41	18.50				3.00							1.00	24.00	22.50	
Mt. View	1.00	0.50	19.32	19.50				3.00							1.00	25.00	23.50	
Nikiski North Star	1.00	0.00	15.85	16.00				2.50							1.00	20.50	19.50	
Redoubt	1.00	0.00	14.56	14.50				2.00							0.50	18.00	17.00	
Seward El.	1.00	0.00	13.33	13.50				2.00							0.50	17.00	16.00	
Sold. El.	1.00	0.00	13.22	13.00				2.00							0.50	16.50	15.50	
ELEMENTARY SMALL SCHOOLS K-6 100-250	1/SCHOOL		1:19.5	ROUNDED				1/SCHOOL							.5/SCHOOL			
McNeil Can	0.50		5.49	5.50				1.00							0.50	7.50	7.00	
Paul Banks	1.00		9.18	9.00				1.00							0.50	11.50	10.50	
Sterling	1.00		11.59	11.50				1.00							0.50	14.00	13.00	
Tustumena	1.00		9.23	9.00				1.00							0.50	11.50	10.50	
West Homer El	1.00		12.05	12.00				1.00							0.50	14.50	13.50	
SMALL SCHOOLS <200	TEACHING OR REGIONAL 1.0 if ADM >= 150	N/A	K-6 1:17.5 * 1.0 minimum IF ADM <25	ROUNDED	N/A		N/A	0 IF ADM <=100 1.0 IF ADM >100	N/A	1.0 IF 7-12 8-20 2.0 IF 7-12 21-40 1:19.5 IF 7-12 >40	ROUNDED				.50 IF K-6 >=75			
Chapman	0.50		5.43	5.50				1.00			1.00	1.00			0.50	8.50	8.00	
Cooper L	0.20		1.00	1.00				0.00			0.00	0.00			0.00	1.20	1.00	
Hope	0.20		1.00	1.00				0.00			0.00	0.00			0.00	1.20	1.00	
K. Selo	0.50		1.09	1.00				0.00			2.00	2.00			0.00	3.50	3.00	
Moose Pass	0.20		1.00	1.00				0.00			0.00	0.00			0.00	1.20	1.00	
Nanwalek	0.80		2.63	2.50				0.00			2.00	2.00			0.00	5.30	4.50	
Nikolaevsk	0.50		1.20	1.00				0.00			2.00	2.00			0.00	3.50	3.00	
Ninilchik	1.00		3.54	3.50				1.00			3.69	3.50			0.50	9.50	8.50	
Pt. Graham	0.20		1.14	1.00				0.00			1.00	1.00			0.00	2.20	2.00	
Razdolna	0.50		2.97	3.00				0.00			2.00	2.00			0.00	5.50	5.00	
River City Academy	1.00		0.00	0.00				0.00			4.10	4.00			0.00	5.00	4.00	
S.B. Engl.	0.50		0.91	1.00				0.00			1.00	1.00			0.00	2.50	2.00	
Tebughna	0.50		1.20	1.00				0.00			1.00	1.00			0.00	2.50	2.00	
Voznesenka	0.50		3.20	3.00				1.00			2.56	2.50			0.00	7.00	6.50	
			3.00	*FTE added for classrooms with more than 3 grades												0.00	3.00	3.00
PROGRAMS	TEACHING OR REGIONAL	N/A		ALLOCATION	N/A		N/A	N/A	N/A	N/A								
Homer Flex	1.00			2.75												3.75	2.75	
Kenai Alt	1.00			4.75												5.75	4.75	
Marathon	0.00			1.00												1.00	1.00	
	TEACHING OR REGIONAL	N/A	1.90	ROUNDED	N/A		N/A	N/A	N/A	N/A								
Connections	1.00		8.13	8.00												9.00	8.00	
TOTALS	30.10	5.50	308.60	319.00	11.76	11.50	3.50	22.50	2.00	22.36	22.00	19.80	19.00	4.50	10.50	450.10	414.50	

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	Current FY16 Budget	Projected FY17 Budget	Change FY16 Current To FY17
65	Aurora Borealis Charter School	18.74	18.53	18.93	19.06	19.66	18.70	18.18	18.18	-
31	Chapman Elementary School	12.13	10.13	11.16	14.76	12.91	13.38	13.53	12.88	(0.65)
80	Connections/Alternative Programs	19.75	22.25	20.75	18.90	19.50	19.50	17.25	18.25	1.00
32	Cooper Landing School	2.63	2.43	2.62	2.87	3.62	3.62	3.50	3.50	-
68	Fireweed Academy Charter School	7.35	11.11	13.37	14.26	8.79	12.11	12.61	11.11	(1.50)
66	Homer Flex School	5.86	5.86	5.86	5.89	5.95	5.89	5.91	6.16	0.25
06	Homer High School	46.03	45.44	46.44	48.58	49.08	48.58	47.18	44.18	(3.00)
13	Homer Middle School	20.70	24.64	24.90	23.98	23.65	23.40	24.28	24.28	-
35	Hope Elementary/High School	3.61	3.53	3.60	3.36	3.68	3.87	3.99	3.87	(0.12)
56	Kachemak Selo Elementary/High School	10.88	11.23	11.24	10.07	10.37	10.84	9.13	8.63	(0.50)
63	Kaleidoscope Charter School	25.88	24.67	25.18	25.33	26.75	26.89	27.05	27.05	-
48	K-Beach Elementary School	46.63	44.78	42.94	40.14	37.19	39.18	40.44	40.44	-
67	Kenai Alternative School	8.11	8.31	8.11	8.74	8.45	8.33	9.31	9.36	0.05
07	Kenai Central High School	51.10	52.30	52.47	52.96	53.43	52.45	51.66	50.16	(1.50)
11	Kenai Middle School	33.98	34.14	40.61	37.79	38.18	37.80	36.89	35.83	(1.06)
15	Marathon	1.00	1.00	1.00	1.00	1.05	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	15.55	15.45	14.35	14.25	14.75	14.85	13.29	12.29	(1.00)
37	Moose Pass Elementary School	4.04	3.48	3.64	2.92	3.79	3.62	3.54	3.67	0.13
51	Mountain View Elementary School	49.54	50.74	52.70	52.57	51.39	49.98	51.05	50.05	(1.00)
34	Nanwalek Elementary/High School	8.64	10.19	10.84	10.69	12.17	11.59	13.79	12.35	(1.44)
10	Nikiski Middle/Senior High School	39.96	40.59	47.60	46.23	44.85	49.07	46.17	42.17	(4.00)
52	Nikiski North Star Elementary School	36.67	38.13	36.22	37.77	38.83	36.22	37.47	37.22	(0.25)
38	Nikolaevsk Elementary/High School	9.16	8.79	8.69	8.76	9.20	9.24	9.84	9.34	(0.50)
02	Ninilchik Elementary/High School	20.08	19.48	20.16	20.44	20.72	19.59	20.27	18.87	(1.40)
33	Paul Banks Elementary School	25.66	24.54	30.94	27.30	24.96	24.56	25.21	24.71	(0.50)
40	Port Graham Elementary/High School	4.52	3.96	4.81	4.01	4.81	5.14	4.50	4.66	0.16
49	Razdolna Elementary/High School	5.62	7.75	7.84	8.08	9.08	10.67	10.74	10.74	-
46	Redoubt Elementary School	34.06	33.56	34.96	38.39	38.15	39.42	36.70	33.20	(3.50)
16	River City Academy	5.21	6.74	6.64	7.68	7.58	8.62	8.98	8.08	(0.90)
42	Seward Elementary School	31.42	30.70	30.64	33.17	34.27	31.30	29.35	29.85	0.50
08	Seward High School	22.94	21.15	20.37	21.40	22.26	21.83	22.63	21.83	(0.80)
14	Seward Middle	10.75	11.92	12.82	11.15	10.99	14.10	16.30	14.36	(1.94)
05	Skyview High School	45.18	39.59	37.79	37.59	34.09	-	-	-	-
12	Skyview Middle School	42.25	39.84	41.60	46.86	46.65	48.70	51.97	52.47	0.50

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

Loc	School or Department	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	Current FY16 Budget	Projected FY17 Budget	Change FY15 Current To FY16
43	Soldotna Elementary School	31.19	32.80	37.12	36.68	35.75	36.93	38.47	38.32	(0.15)
09	Soldotna High School	61.20	60.19	61.60	59.39	64.46	67.38	67.55	63.35	(4.20)
64	Soldotna Montessori Charter School	19.91	22.19	20.88	21.01	21.11	20.97	21.73	21.72	(0.01)
17	Soldotna Prep	-	-	-	-	-	22.63	20.99	22.69	1.70
04	Spring Creek High School	3.88	3.88	3.30	-	-	-	-	-	-
44	Sterling Elementary School	18.21	19.59	22.15	23.15	25.68	26.43	28.14	27.14	(1.00)
03	Susan B. English School	10.39	8.86	8.86	8.49	9.19	9.41	8.80	8.17	(0.63)
01	Tebughna School	6.51	5.56	5.43	6.46	4.96	4.96	4.96	4.96	-
45	Tustumena Elementary School	17.29	18.67	20.40	21.06	20.29	20.63	21.38	21.38	-
53	Voznesenka Elementary/High School	16.90	14.53	14.27	13.17	13.47	15.22	15.84	15.34	(0.50)
50	West Homer Elementary School	26.67	27.80	28.43	30.53	35.17	35.24	34.79	34.79	-
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00	(0.50)
73	Assistant Superintendent Instruction	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.00	(0.50)
75	Planning and Operations	3.00	3.00	3.00	3.00	3.00	3.00	2.00	1.50	(0.50)
76	Purchasing and Warehouse	7.50	7.50	7.50	7.50	7.50	7.50	8.75	8.75	-
77	Human Resources	7.50	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-
78	Information Services	12.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	33.44	32.61	38.75	34.73	35.47	33.85	32.55	34.17	1.62
83	Districtwide Instruction	5.75	5.75	5.75	5.75	6.50	4.50	4.50	4.50	-
84	Elementary Ed/Curriculum	18.00	14.10	5.00	9.80	10.00	8.00	7.56	6.00	(1.56)
85	Secondary Ed/Pupil Activity	-	-	12.10	15.60	14.76	13.28	11.98	10.63	(1.35)
86	K-12/Assessment	-	-	12.42	14.23	12.98	12.91	14.21	12.21	(2.00)
87	Nursing Services	5.87	4.61	3.35	3.56	3.61	4.16	3.46	3.46	-
92	Grants - Instruction	12.56	12.74	-	-	-	-	-	-	-
96	Unallocated	12.38	8.03	5.72	0.97	8.01	1.99	7.40	10.00	2.60
TOTALS		<u>1,071.78</u>	<u>1,067.36</u>	<u>1,105.82</u>	<u>1,109.03</u>	<u>1,119.71</u>	<u>1,110.03</u>	<u>1,115.77</u>	<u>1,085.82</u>	<u>(29.95)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Staff - All Funds

											Budget	
	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Non-Certificated Staff												
C/O Administrators	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00	7.00	7.00
Aides	144.37	154.03	153.60	171.59	183.53	210.50	217.99	213.37	207.41	209.22	206.25	211.23
Secretaries	90.51	93.81	93.81	103.45	102.97	97.07	101.32	101.51	103.60	99.56	98.41	98.95
Custodians	85.32	84.07	81.07	81.50	86.18	85.57	85.69	84.88	85.67	85.23	84.78	85.78
Food Service	43.42	40.30	40.30	37.63	37.82	39.17	43.36	45.12	46.40	46.40	44.90	44.90
Warehouse	5.00	5.00	5.00	5.00	5.50	7.50	7.50	7.50	7.50	7.50	7.75	7.75
Data Processing	12.75	12.75	12.75	12.75	12.75	14.00	14.00	13.00	13.00	13.00	13.00	13.00
Other Support	36.04	33.49	33.99	36.18	40.83	40.83	40.33	40.33	41.58	41.58	38.61	38.99
Total Non-Certificated Staff	419.41	425.45	422.52	451.10	472.58	497.64	513.19	509.71	510.16	507.49	500.70	507.60
Certificated Staff												
C/O Administrators	8.80	9.00	9.00	8.00	9.00	8.00	8.00	7.30	7.05	7.10	6.36	6.36
Principals/Asst Principals	39.15	39.00	38.40	37.60	40.10	40.60	42.10	42.58	42.83	40.38	40.63	40.18
Classroom Teachers	475.84	473.96	459.87	497.35	514.77	520.15	518.65	520.85	523.60	514.85	515.14	492.09
Special Education Teachers	139.75	137.25	141.73	136.40	138.90	139.65	141.70	142.95	142.45	142.45	142.55	142.55
Other Certificated Staff	30.10	29.77	28.00	31.50	31.50	30.45	26.00	26.60	26.00	26.00	25.85	26.50
Total Certificated Staff	693.64	688.98	677.00	710.85	734.27	738.85	736.45	740.28	741.93	730.78	730.53	707.68
Total Staff	1,113.05	1,114.43	1,099.52	1,161.95	1,206.85	1,236.49	1,249.64	1,249.99	1,252.09	1,238.27	1,231.23	1,215.28

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2016 - 2017 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 *	157	28	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	95	16	-	111	8,056	1,645	-	9,701
80 Connections **	347	100	285	732	-	-	-	-
32 Cooper Landing	17	2	-	19	1,693	231	-	1,924
68 Fireweed Academy Charter *	96	-	-	96	-	-	-	-
62 Greatland Adventure Academy*	-	-	-	-	-	-	-	-
66 Homer Flex	-	-	36	36	-	-	4,885	4,885
06 Homer High	-	-	368	368	-	-	44,859	44,859
13 Homer Middle	-	191	-	191	-	19,635	-	19,635
35 Hope	13	4	3	20	1,295	462	407	2,164
56 Kachemak Selo	19	12	17	48	1,731	1,310	2,179	5,221
63 Kaleidoscope Charter*	252	-	-	252	-	-	-	-
48 K-Beach Elementary	421	-	-	421	35,701	-	-	35,701
67 Kenai Alternative	-	-	65	65	-	-	8,333	8,333
07 Kenai Central	-	-	506	506	-	-	61,681	61,681
11 Kenai Middle	121	242	-	363	10,261	24,878	-	35,138
15 Marathon ***	-	-	10	10	-	-	1,357	1,357
47 McNeil Canyon	107	-	-	107	9,074	-	-	9,074
37 Moose Pass	10	-	-	10	996	-	-	996
51 Mountain View	437	-	-	437	37,058	-	-	37,058
34 Nanwalek	46	13	19	78	4,729	1,598	2,759	9,085
10 Nikiski Middle/Sr High	50	101	211	362	3,855	10,383	25,721	39,959
52 Nikiski North Star	360	-	-	360	30,528	-	-	30,528
38 Nikolaevsk	21	16	22	59	1,913	1,594	2,820	6,327
02 Ninilchik	62	27	45	134	5,258	2,776	5,486	13,519
33 Paul Banks	179	-	-	179	15,179	-	-	15,179
40 Port Graham	20	3	5	28	2,056	369	726	3,151
49 Razdolna	52	16	17	85	5,179	1,848	2,096	9,123
46 Redoubt Elementary	336	-	-	336	28,493	-	-	28,493
16 River City Academy	-	24	56	80	-	2,467	6,826	9,294
42 Seward Elementary	304	-	-	304	25,779	-	-	25,779
08 Seward High	-	-	181	181	-	-	22,064	22,064
14 Seward Middle	26	93	-	119	2,205	9,560	-	11,765
12 Skyview Middle School	-	429	-	429	-	44,101	-	44,101
43 Soldotna Elementary	304	-	-	304	25,779	-	-	25,779
09 Soldotna High	-	-	569	569	-	-	69,361	69,361
64 Soldotna Montessori Charter *	164	-	-	164	-	-	-	-
17 Soldotna Prep	-	-	210	210	-	-	25,599	25,599
44 Sterling Elementary	226	-	-	226	19,165	-	-	19,165
03 Susan B. English	16	6	14	36	1,645	737	2,033	4,415
01 Tebughna	21	8	11	40	2,159	983	1,597	4,739
45 Tustumena	180	-	-	180	15,264	-	-	15,264
53 Voznesenka	56	15	35	106	4,749	1,542	4,267	10,557
50 West Homer	235	-	-	235	19,928	-	-	19,928
TOTAL	4,750	1,346	2,685	8,781	\$ 319,726	\$ 126,118	\$ 295,057	\$ 740,901

* 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

2016 - 2017 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.099	\$ -
Chapman	25,348	2	1,920	27,268		0.099	2,700
Connections	-	-	-	-		-	500
Cooper Landing **	8,324	1	960	9,284		0.099	1,100
Fireweed Academy Charter *	-	-	-	-		-	-
Greatland Adventure Academy*	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.099	1,100
Homer High	158,200	-	-	158,200	Intermediate	0.143	25,923
Homer Middle	65,556	-	-	65,556		0.121	7,932
Hope	13,500	-	-	13,500		0.099	1,337
Kachemak Selo **	5,468	-	-	5,468		0.099	1,100
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	4	3,840	50,775		0.099	5,027
Kenai Alternative	12,328	-	-	12,328		0.099	1,220
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 Elem	52,199	-	-	52,199		0.099	5,168
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 **	6,068	3	2,880	8,948		0.099	1,100
West Homer	52,500	-	-	52,500		0.099	5,198
	<u>1,864,767</u>	<u>33</u>	<u>31,680</u>	<u>1,895,487</u>			<u>\$ 256,257</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

2016 -2017 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0076 per copy Budget
65	Aurora Borealis Charter *	185	-	-	-
31	Chapman	111	16,650	199,800	1,518
80	Connections***	732	21,960	263,520	2,003
32	Cooper Landing	19	2,850	34,200	260
68	Fireweed Academy Charter *	96	-	-	-
62	Greatland Adventure Academy	-	-	-	-
66	Homer Flex **	36	5,400	64,800	492
06	Homer High	368	55,200	662,400	5,034
13	Homer Middle	191	28,650	343,800	2,613
35	Hope	20	3,000	36,000	274
56	Kachemak Selo	48	7,200	86,400	657
63	Kaleidoscope Charter*	252	-	-	-
48	K-Beach	421	63,150	757,800	5,759
67	Kenai Alternative **	65	9,750	117,000	889
07	Kenai Central	506	75,900	910,800	6,922
11	Kenai Middle	363	54,450	653,400	4,966
15	Marathon	10	1,500	18,000	137
47	McNeil Canyon	107	16,050	192,600	1,464
37	Moose Pass	10	1,500	18,000	137
51	Mountain View	437	65,550	786,600	5,978
34	Nanwalek	78	11,700	140,400	1,067
10	Nikiski Middle/Sr	362	54,300	651,600	4,952
52	Nikiski North Star	360	54,000	648,000	4,925
38	Nikolaevsk	59	8,850	106,200	807
02	Ninilchik	134	20,100	241,200	1,833
33	Paul Banks	179	26,850	322,200	2,449
40	Port Graham	28	4,200	50,400	383
49	Razdolna	85	12,750	153,000	1,163
46	Redoubt	336	50,400	604,800	4,596
16	River City Academy	80	12,000	144,000	1,094
42	Seward Elem	304	45,600	547,200	4,159
08	Seward High	181	27,150	325,800	2,476
14	Seward Middle	119	17,850	214,200	1,628
12	Skyview Middle School	429	64,350	772,200	5,869
43	Soldotna Elem	304	45,600	547,200	4,159
09	Soldotna High	569	85,350	1,024,200	7,784
64	Soldotna Montessori Charter *	164	-	-	-
17	Soldotna Prep	210	31,500	378,000	2,873
44	Sterling	226	33,900	406,800	3,092
03	Susan B English	36	5,400	64,800	492
01	Tebughna	40	6,000	72,000	547
45	Tustumena	180	27,000	324,000	2,462
53	Voznesenka	106	15,900	190,800	1,450
50	West Homer	235	35,250	423,000	3,215
Total		8,781	1,124,760	13,497,120	102,578

* 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. 285

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2016-17 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 FY17 budget includes funding for the following projects:

Area-wide portables and outbuildings	50,000
Area-wide flooring replacement upgrades	150,000
Area-wide water quality improvements	75,000
Area-wide asbestos removal and repair	75,000
Area-wide electrical and lighting upgrades	100,000
Area-wide bleacher replacement	100,000
Area-wide school facility reconfiguration	50,000
Area-wide asphalt and sidewalk repair	75,000
Area-wide generator and associated hardware upgrades	100,000
Area-wide playground upgrades	75,000
Area-wide window/siding repair/replacement	100,000
Area-wide doors and entries	100,000
Area-wide ADA upgrades	75,000
Nanwalek propane tank separation and re-piping	<u>125,000</u>
Total	<u>\$1,250,000</u>

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

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

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

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

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

FUND CODES

100	School Operating (General Fund)	260	Title II-A, Training and Recruiting	295	School Improvement
201	State Staff Dev Mini-Grants	260	Title II-A, Professional Devel.	298	Title I-D, Delinquent
205	Student Transportation	260	Title III-A, English Lang. Acquisit.	300	McKinney-Vento Homeless
214	Statewide Alaska Mentorship	263	Governor's Alternative Grant	350	Title VII - Indian Education
217	Legis Equipment Fund	265	Carl Perkins - Basic	356	Gear Up
218	Principal Coaching	266	Title VI-B	371	Corporate Grants
219	Youth First	272	Upward Bound/UAF	372	Community Theater
221	AK Works	274	Mentor Project	375	Equipment Fund
255	Food Service	281	Migrant Education	379	School Incentive
260	Title I-A	284	Youth in Detention	500	Capital Project
260	Title I-C, Migrant Education	289	Governor's Drug Prevention	710	Student Activity
260	Title I-D, Neglected and Delinquent				

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

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

LOCATION CODES:

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

CODE STRUCTURE:Fund
xxxLocation
xxFunction
xxxxProgram
xxxxObject
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	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 and Business
4350	Support Services-Instruction	4600	Operations and Maintenance of Plant
4352	Library Services	4700	Student Activities
4354	Inservice	4760	Student Transportation
4400	School Administration	4780	Community Services
4450	School Administration Support Services	4790	Food Services

FUNCTION CODES AND DESCRIPTIONS**4100 INSTRUCTION**

Activities dealing with the teaching of students 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 student functions are not classified under the instruction function. Such costs are classified under separate function. Classified under this function would be salaries for classroom teacher, aides who assist with 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 instruction teaching process, equipment repair, and travel between schools and/or other locations for instructional purposes are coded to this function. Inservice teacher training and conferences or workshops that are of benefit to teachers for staff development are not classified as instruction expenses (they are classified under support services for instruction). Salaries and related costs of principals and counselors are not classified under any of the instruction functions. Student instructional travel for field trips and curricular related activities are included in this function.

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

Costs of instruction designed for children of limited English-speaking ability are classified under this function. Costs include salaries for classroom teachers, teacher aides, support staff for bilingual/bicultural education, and substitute employees. Employee benefits, teaching supplies, textbooks, equipment used in the classroom in the teaching process, equipment repair, and travel between schools and/or other location for bilingual/bicultural instructional purposes. Specific bilingual/bicultural inservice teacher training, conferences or workshops for bilingual/bicultural education teacher's staff development are included in this function.

4130 GIFTED/TALENTED INSTRUCTION

Activities dealing with the teaching of students 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 students when the primary medium of instruction is written communication between the instructor at one physical location and the student 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 students, 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 students 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 (District wide 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 - STUDENT

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 (District wide Inservice).

4320 GUIDANCE SERVICES

Activities designed to help students assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist students in increasing their understanding of educational and career opportunities; and aid students 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 student 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, Non-Certificated staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

4352 LIBRARY SERVICE

Pertains to the cost of organizing and maintaining libraries. Classified under this function would be salaries of librarians, library aides, substitute employees, employee benefits, supplies, books, equipment, equipment repair, and travel between schools and/or other location.

4354 INSERVICE

Pertains to general instruction of teaching staff including teacher training, conferences, workshops, and staff development related expenses including membership in staff development networks. Instruction related inservice substitute salaries, employee benefits, supplies, materials, travel and conference fees are coded to this function.

4400 SCHOOL ADMINISTRATION

Pertains to activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching. Also included are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in function 450.

4450

4451 SCHOOL ADMINISTRATION SUPPORT SERVICES

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

4600 OPERATIONS 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 STUDENT ACTIVITY

Used in the School Operating Fund and Student 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 STUDENT TRANSPORTATION

Includes costs for transportation of students between home and school and administrative costs for managing the student transportation system. Salaries for coordinators, bus drivers, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, transportation contracts and dues are included in this function.

4780

COMMUNITY SERVICES

Community Services are comprised of those activities that are not directly related to providing education for students 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, Non-Certificated staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

Object codes 100-139 have been reserved for revenue from direct Federal sources. Object codes 150-189 have been reserved for Federal revenue received through the Alaska Department of Education. (Required)

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

Each district may develop its own revenue account listing of Federal grant revenue codes 151-189. (Required)

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 STUDENT ACTIVITY REVENUE

0211 STUDENT ACTIVITY GATE RECEIPTS

0212 STUDENT ACTIVITY PICTURE RECEIPTS

0214 STUDENT ACTIVITY PARTICIPATION FEES

0215 STUDENT ACTIVITY FUND RAISING REVENUE

0216 STUDENT ACTIVITY FEE

0220 STUDENT ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>		<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
3110	Superintendent		3293	Long Term Sub - Non-Certificated	4332	Telephone
3120	Asst. Supt - TRS		3294	Temporary Salaries-Non-Cert	4350	In-Kind Utilities
3130	Principal/Asst. Principal		3295	Overtime- Non-Certificated	4360	Electricity
3140	Director/Coordinator - TRS		3296	Substitute-Certificated w/o cert	4380	Fuel for Heating
3150	Teachers		3297	Officials	4401	Freight Costs
3161	Extra-Duty Compensation		3300	Leave - Non-Certificated	4402	Purchased Services
3162	Emolument		3511	Health Care Costs	4408	Purchased Services - Copier
3171	Substitute-Certificated w/certificate		3512	Life Insurance	4409	Purchased Services - Riso
3172	Tem-Certificated w/Certificate		3520	Unemployment Insurance	4410	Rentals
3173	Long Term Sub - Certificated		3541	Medicare-Certificated	4430	Equip. Repair and Maintenance
3180	Specialists - Certificated		3542	FICA Contribution	4501	Supplies
3190	Leave - Certificated		3550	Teachers Retirement - TRS	4502	Discretionary Material
3211	Asst. Supt - Non-Certificated		3560	Support Retirement - PERS	4503	Software
3212	Director/Coordinator - Non-Cert.		4100	Professional and Technical Svcs	4580	Gas and Oil
3220	Specialists - Nurse		4140	Profess/Tech- Legal	4590	Food
3230	Tutors/Aides		4150	Profess/Tech- Medical	4600	Milk
3240	Non-Certificated 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 and Sewage	4950	Indirect Costs
3291	Substitute-Non-Certificated		4320	Garbage	5101	Equipment-General
3292	Extra-Duty Compensation-Non-Certificated		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 - Certificated

Assists superintendents in district wide administrative duties. May act as chief administrator of district in superintendent's absence. This object code is used in function 4513 and 4553 only.

3130 PRINCIPAL/ASSISTANT PRINCIPAL

Directs and coordinates educational, administrative, and counseling activities of primary or secondary attendance center. Chief administrator of school. May also include that portion of time that a head teacher is delegated administrative duties for a small attendance center. Assistant principal acts as chief administrator in principal's absence.

3140 DIRECTOR/COORDINATOR - Certificated

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or district wide 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 - Certificated

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 certificated employees for services outside the instructional day.

3171 SUBSTITUTES - Certificated with Certificate

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

3172 TEMPORARY - Certificated w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certificated

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certificated

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

3190 LEAVE – Certificated

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

3211 ADMINISTRATOR – Non-Certificated

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

3212 DIRECTOR/COORDINATOR - Non-Certificated

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer district wide functions. Included in this category are fiscal, data processing, and etc service individuals that belong to the Public Employees Retirement System (PERS).

3220 SPECIALISTS - NURSES

Individuals who perform specialized services that are not certificated; these individuals belong PERS.

3230 AIDES/TUTORS

Instructional personnel, for whom no certificate is required, who assist staff members to perform professional education teaching assignments.

3240 NON-CERTIFICATED 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 – Non-Certificated Staff

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

3292 EXTRA DUTY COMPENSATION - Non-Certificated

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

3293 LONG TERM SUB – Non-Certificated

Substitutes for Non-Certificated employees on long-term leave.

3294 TEMPORARY SALARIES – Non-Certificated

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

3295 OVERTIME – Non-Certificated

Overtime for Non-Certificated staff is recorded in this account.

3296 SUBSTITUTES - Certificated 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 – Non-Certificated

Leave for Non-Certificated 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>FY16</u>	<u>FY17</u>
3511	Health Care Costs	\$19,085/employee	\$20,375/employee

	<u>CERTIFICATED</u>	<u>FY16</u>	<u>FY17</u>
3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3541	Medicaid (certificated)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

NON-CERTIFICATED STAFF

3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3542	Social Security	7.65 %	7.65 %
3560	Public Employees Retirement (PERS)	<u>22.00 %</u>	<u>22.00 %</u>
		30.25 %	30.25 %

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 PROFESSIONAL AND TECHNICAL SERVICES

Use this account for all professional and technical services. Included are the services of architects, engineers, consultants, accountants and the cost of non-payroll services performed by qualified persons directly engaged in providing learning experiences for students or inservice training for instructional staff such as **college class fees for staff development and students**. These are services rendered by personnel not on the payroll of the local education agency. Travel for these individuals included in this object code.

4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of lawyers.

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of medical doctors and dentists.

4200 TRAVEL

Costs for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile, subsistence, **lunches for staff meetings and inservice**, and other travel expenses. Included are registration and conference fees. Note: staff accompanying students as chaperones are recorded under student travel.

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

Costs for transportation and related costs of students and staff or other expenses for classroom related and co-curricular travel activities for students and chaperones.

4310 WATER and 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, umpires and referees for games (when paid through an association), and DHL charges.

4408 COPY SERVICES

Per copy costs are recorded under this object code.

4410 RENTALS

Expenditures for the lease or rental of land, buildings and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. Oxygen, Acetylene, etc cylinder rental charges are recorded under this object code.

4430 EQUIPMENT REPAIR and 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, student 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.

4503 SOFTWARE

Computer software, licenses, and software upgrades.

4580 GAS and OIL

This expenditure code is used for food service delivery, student 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 students in a private home or other facility when such students are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

4901 OTHER EXPENSES

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; Web-based memberships, etc.

4902 CAREER DEVELOPMENT

Amounts negotiated for staff development for KPEA, KPESA and KPAA.

4903 PROFESSIONAL DUES

That amount negotiated for dues and fees for membership in professional organizations.

4904 PHYSICAL EXAM REIMBURSEMENT

Each employee is requested to have a physical exam every three years. Employees are reimbursed up to \$100.00 for costs incurred.

4950 INDIRECT COSTS

To record expenditures related to indirect cost recovery on grants and the corresponding credit to the Operating Fund (functions 455x only).

5101 EQUIPMENT - General

Amounts paid for the acquisition of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500, except for computer components; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge sensitive (highly mobile) equipment such as TV's, VCR's, CD players in excess of \$100, GPS, and fax machines costing less than \$500 under this object code. Also, lease payments for copiers are recorded here.

5102 EQUIPMENT – Technology

Amounts paid for the acquisition of technology equipment. These items will be included in the fixed asset inventory. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge external disk drives, digital cameras, zip drives, etc. costing less than \$500 under this object code.

Glossary of Terms

Accounting System	The total methods and records established to identify, assemble, analyze, record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components.
Account Number	A system of numbering or otherwise designating accounts, in such a manner that the symbol used reveals certain information.
Accrual Basis	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
Activity	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
ADM	Average Daily Membership – the aggregate days of membership of pupils divided by the actual number of days in session for the counting period for which a determination is being made. AS14.17.250
Adopted Budget	Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.
Annual Budget	A budget development and enacted to apply to a single fiscal year.
Appropriation	The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.
ASBO	Association of School Business Officials International
Assessed Value	The value placed on property for tax purposes and used as a basis for division of the tax burden.
Audit	A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.
Balanced Budget	A budget in which planned funds available equal planned expenditures.
Basis of Accounting	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
Benefits	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.
Budget Document	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
Budget Process	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
CAFR	Comprehensive Annual Financial Report

Capital Improvements	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
Capital Outlay	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
Career Development	These are expenses related to negotiated agreements with employee groups.
Categorical Aid	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
Component Unit	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
Comprehensive Annual Financial Report	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
Discretionary Material	Teachers are allocated \$225 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
Emolument	Stipends for certificated employees for services outside the instructional day.
Employee Benefits	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Exemption	Removal of property from the tax base.
Expenditure	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
Extra-Duty Compensation	Contract addenda for co-curricular activity coaches or club sponsors.
Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
Foundation Level	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
Full Time Equivalency (FTE)	The number of employees divided by the number of hours that would be considered a full-time assignment.
Function	A group of related activities aimed at accomplishing a major service for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
GFOA	Government Finance Officers Association
General Fund	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
Governmental Fund Types	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
Grants	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
Interfund Transfers	Transfers of money from one fund to another without a requirement for repayment.
KPAA	Kenai Peninsula Administrators Association
KPBSD	Kenai Peninsula Borough School District
KPEA	Kenai Peninsula Education Association
KPESA	Kenai Peninsula Education Support Employees
Maintenance Contracts	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.
Measurement Focus	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
Mill	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
Millage Rate	The tax rate in property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.
Modified Accrual Basis of Accounting	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.
Operating Transfers	All interfund transfers other than residual equity transfers.
Ordinance	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.
Other Expenses	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.

Oversight Responsibility	The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters
Performance Measures	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
Purchased Services	Services such as printing, advertising, contracted building repairs, umpires and referees, internet access charges and DHL charges
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, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements.
RTI	Response to Intervention
School District Administration	A portion of the overall Borough budget is under the control of the KPB School District The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations.
Revenue	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
RIP	Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.
Single Audit	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
Specialists	Librarians, counselors, psychologists, speech therapists and occupational/physical therapists.
Support Staff	Secretaries, accountants, bookkeepers, clerks, data processing personnel, theater technicians, custodians, warehouse and purchasing staff.
Teachers	Certificated staff members (not including administrators and specialists).

Alaska Facts

Did you know that Alaska

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined? Alaska is about 1/5 the size of the lower 48 states.
- ❖ is the home of the tallest mountain in North America – Denali, at 20,320 feet? Of the nation's 20 highest mountains, 17 are in Alaska.
- ❖ has more miles of shoreline than the United States – twice the length of the lower 48 ?
- ❖ has the world's largest concentration of bald eagles? Along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter.
- ❖ consumes nearly six times the national average of seafood a year?
- ❖ has the highest consumption per capita of ice cream?
- ❖ has North America's longest night and day? In Barrow the sun sets mid November and won't return until mid January , more than two months later – and from early May through early August , Barrow has 82 days of when the sun never drops below the horizon.
- ❖ has elbow room – with almost a square mile of territory for each of its residents?
- ❖ has 15 National Parks and over 29,000 square miles of glaciers? Glaciers cover about 5% of the state.
- ❖ maintains a Permanent Dividend Fund? It is the only such fund that pays dividends to state residents – over 600,000 residents apply for and receive the dividend annually.
- ❖ contains the nation's largest school district? The North Slope Borough School District covers more than 88,000 square miles