

Finance
Committee
Documents

BP 3100 Budget

KPBSD Policy Manual

BP 3100

Business and Instructional Support Operations BUDGET

The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget which is compatible with District goals and objectives.

(cf. 0200 – Goals for the School District)

(cf. 3460 – Periodic Financial Reports)

The District budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. The public will be given an opportunity to be heard. The Board shall hold public forums on the proposed budget for the purpose of permitting any district resident an opportunity to appear and speak to the budget or any item in the budget. In order to receive public input early in the budget preparation process, district-wide budget forums will be held in October for district presentation and community input. Three regional forums will be held in February to update communities on the state of the budget and allow for input.

(cf. 1230 – Advisory Committees)

Legal Reference:

ALASKA STATUTES

14.07.030 Powers of state department

14.07.170 Additional powers and duties of state board

14.12.020 Support, management and control

14.14.060 Relationship between borough school district and borough

14.14.065 Relationship between city school district and city

14.17.300 – 14.17.990 Financing of public schools

ALASKA ADMINISTRATIVE CODE

4 AAC 09.006 – 4 AAC 09.050 State Aid

4 AAC 09.110 – 4 AAC 09.990 School Operating Fund

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Adoption Date: 10/16/2017

AR 3100 Budget

AR 3100 Budget

KPBSD Policy Manual

AR 3100

Business and Instructional Support Operations BUDGET

Public Forums and Availability of Proposed Budget

The proposed budget, showing expenditures, cash balances and all revenues, shall be made available for public inspection.

The Board shall hold public forums on the proposed budget for the purpose of permitting any district resident an opportunity to appear and speak to the budget or any item in the budget.

Adoption of the Budget

The adoption of the budget shall not take place until the public forums are concluded. The District budget shall conform to state regulations regarding form and content.

By May 1, the Board shall adopt and submit an annual budget to the borough assembly for approval of the local contribution of revenue to the School District.

By July 15, the adopted budget shall be submitted to the State Department of Education and Early Development for approval. The Commissioner may reject the District budget if it is not in the form required by the State, is not balanced, or does not meet local effort contributions required by law. If rejected by the State, a revised budget shall be submitted within thirty days of the notice of rejection. If the budget contains a prior year fund balance as revenue, the budget shall be revised and resubmitted if the annual audit shows the fund balance to be less than projected.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Revised: 12/05/2016**

BP 3100 Budget

Kenai Peninsula Borough School District

Committee Charge for Board Finance Committee

Name:	Board Finance Committee
Department:	Board of Education
Focus Area:	Review district finances, audit, budget and finance related activities
Membership:	Three board members appointed by the board president, District administrators as needed
Type:	Standing
Meeting Dates:	As needed
Duration:	Ongoing

This committee is charged with the review of:

- Internal control documents
- The Comprehensive Annual Financial Report (CAFR)
- The budget process
- Other finance related activities.

August 24, 2017

Kenai Peninsula Borough School District

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Kenai Peninsula Borough School District

Committee Charge for Budget Review Committee

Name:	Budget Review Committee
Department:	Finance
Focus Area:	District Budget
Membership:	Senior Administration, School Board Members, Union Representatives, Borough Assembly Members, Student Representatives, and Interested Members of the Public
Type:	Standing
Meeting Dates:	Various; October/November
Recruitment:	By application, usually due in September/October
Advertising:	Through Peninsula media and civic organizations, the District Website, and the Events Calendar
Duration:	Ongoing Annually

This committee reviews the District's budget parameters, providing suggestions for consideration by Administration and the Board of Education in developing the next year's budget.

Finance Committee Charge Modifications Info

Current Finance Committee Charge:

This committee is charged with the review of:

- Internal control documents
- The Comprehensive Annual Financial Report (CAFR)
- The budget process
- Other finance related activities.

Current Budget Committee Charge:

This committee reviews the District's budget parameters, providing suggestions for consideration by Administration and the Board of Education in developing the next year's budget.

Proposed modification ideas:

The Finance Committee reviews and makes recommendations to the Board regarding the existing and projected revenues and expenditures, and suggests measures to overcome potential budget constraints and improve the fiscal solvency of the District. Such recommendations are made to ensure the District is maximizing its revenues, is using its resources optimally, and is able to sustain effective operations on a long-term basis.

The Finance Committee regularly identifies areas of the budget or of fiscal operations for in-depth analysis. Such projects are undertaken for the purpose of updating policies or practices, and / or improving the efficiency or effectiveness of selected fiscal operations.

Provide transparency to the community on the District's financial position and financial planning. The finance committee is not an oversight committee, but may act in an advisory capacity.

Alaska Department of Education and Early Development
Uniform Chart of Accounts and Account Code Descriptions
2014 Edition

district. Included are any expenditures (not judgments) made in lieu of fidelity bonds. (Optional)

- 449 STUDENT ACCIDENT INSURANCE - Expenditures for accident insurance for part or all of the students of the school district. Insurance premiums collected by the district from students and paid to an insurance company on behalf of the students do not constitute an expenditure of the district. (See Agency Fund.) (Optional)
- 450 SUPPLIES, MATERIALS AND MEDIA - Expenditures for supplies, materials, and media items as listed in optional codes 451-479. A supply item is any article or material which meets 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 complete unit or substance. (See Appendix A for additional guidance in supplies vs. equipment.)
- Costs and delivery costs of teaching supplies, textbooks and bindings or repairs, library books, periodicals and newspapers, and audio-visual costs are recorded here. Costs associated with materials and supplies used by district maintenance employees in the repair and upkeep of buildings, apparatus, equipment and grounds, and custodial supplies. Also included are office supplies, shop tools, office appliances, home economics dishes and kitchen utensils, items for science laboratories, athletic equipment, gasoline and lubricants used for the district's vehicles or equipment, food and milk. (Required)
- 451 TEACHING SUPPLIES - Expenditures for instructional supplies for all grades and instructional departments including physical education. Included are delivery costs for such supplies. Textbooks, library books and audio-visual costs are not recorded here. (Optional)
- 452 MAINTENANCE AND CONSTRUCTION SUPPLIES AND MATERIALS - Expenditures for all materials and supplies used by the district for the construction, repair and upkeep of buildings, apparatus, equipment and grounds. (Optional)
- 453 JANITORIAL SUPPLIES - Expenditures for all custodial supplies consumed in use, such as brooms, mops, sweeping compound, soap, paper towels, and other such supplies. (Optional)
- 454 OFFICE SUPPLIES - Expenditures for all supply items necessary for the operation of an office, such as printed stationery and forms, duplicating supplies, pencils and pens, and minor office equipment not capitalized. (Optional)

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 *							
Chapman	25,348	2	1,920	27,268		0.099	\$ 2,700
Connections						0.099	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	Intermediate	0.099	1,100
Homer High	158,200			158,200		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	2	960	189,967	Large	0.143	32,665
Kenai Elem			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
Nirilchik	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 **							
Seward Elem	52,199			52,199		0.143	1,100
Seward High	75,373			75,373	Small	0.099	5,168
Seward Middle	37,500			37,500		0.143	12,978
Skyview Middle School	117,101			117,101		0.121	4,538
Soldotna Elem	54,177			54,177		0.143	16,745
Soldotna High	154,637			154,637	Large	0.099	5,364
Soldotna Montessori Charter *							
Soldotna Prep	84,755	1	960	85,715		0.143	27,613
Sterling	33,844	6	5,760	39,604		0.121	10,962
Susan B English	59,208	2	1,920	61,128		0.099	3,541
Tebughna	25,976			25,976		0.143	8,467
Tustumena	46,679			46,679		0.099	2,572
Voznesenka **	5,200	3	2,880	8,080		0.099	4,621
West Homer	52,500			52,500		0.099	1,100
	1,863,889	33	31,680	1,894,619			\$ 256,257

* 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 Instructional and Office Supply Allocations

School	Enrollment			Total K-12	Funding			Total
	PK-6	7-8	9-12		K-6	7-8	9-12	
65 Aurora Borealis Charter *	157	28		185	\$	\$	\$	
31 Chapman	95	16		111	9,066	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 *	66			66				
62 Greatland Adventure Academy*								
66 Homer Flex			36	36			4,865	4,865
06 Homer High			368	368			44,859	44,859
13 Homer Middle		191		191				
35 Hope	13	4	3	20		19,635		19,635
56 Kachemak Selo	19	12	17	48	1,295	462	407	2,164
63 Kaleidoscope Charter*	262			262	1,731	1,310	2,179	5,221
48 K-Beach Elementary	421			421				
67 Kenai Alternative		65	65	130	35,701			35,701
07 Kenai Central			506	506			8,333	8,333
11 Kenai Middle	121	242		363			61,661	61,661
15 Marathon ***		10		10	10,281	24,878		35,158
47 McNeil Canyon	107		107	214	9,074		1,357	9,074
37 Moose Pass	10			10	986			986
51 Mountain View	437			437	37,058			37,058
34 Namalak	40	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 Nikolaevsik	21	16	22	59	1,913	1,594	2,820	6,327
02 Nirnikhik	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 Razdoka	52	16	17	85	5,179	1,646	2,096	8,123
46 Redoubt Elementary	336			336	28,483			28,483
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	76	93	119	268	2,205	9,580		11,765
12 Skyview Middle School		429		429				
43 Soldotna Elementary	304			304	25,779	44,101		44,101
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 Starling Elementary	226		226	452	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	19,828			19,828
TOTAL	4,750	1,346	2,685	8,781	\$ 319,726	\$ 126,118	\$ 265,057	\$ 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		
Supplies, Materials and Media		
FY17 Actual	OASIS Enrollment	FY17 Actual Expenditures
Charter Schools		
Kaleidoscope	253.85	64,558
Soldotna Montessori	164.82	70,361
Aurora Borealis	193.70	123,016
Fireweed	105.00	54,375
Charter School Total	717.37	312,310
Schools		
Tebughna	29.00	13,503
Ninilchik	123.00	22,295
Susan B English	32.00	14,674
Homer High	381.29	88,594
KCHS	457.91	127,121
Seward High	188.95	39,326
SOHI	554.22	116,015
Nikiski Jr/Sr High	373.64	79,367
Kenai Middle	375.44	49,859
Skyview	413.40	71,159
Homer Middle	194.91	30,004
Seward Middle	125.65	23,879
Marathon	10.00	101
River City	80.85	10,578
Soldotna Prep	198.60	38,452
Chapman	114.00	23,915
Cooper Landing	18.00	4,151
Paul Banks	197.67	27,457
Nanwalek	82.75	23,167
Hope	17.00	4,541
Moose Pass	11.00	4,805
Nikolaevsk	65.50	14,329
Port Graham	36.50	8,763
Seward Elementary	282.81	47,551
Soldotna Elementary	301.89	49,500
Sterling Elementary	217.94	33,047
Tustumena Elementary	170.90	37,716
Redoubt Elementary	349.40	47,744
McNeil Canyon Elementary	124.75	22,724
K-Beach Elementary	407.88	62,521
Razdolna	86.72	18,014
West Homer Elementary	253.86	36,646
Mountain View Elementary	418.57	76,431
Nikiski North Star Elementary	361.25	58,685
Voznesenka	99.80	25,784
K-Selo	48.00	15,768
Homer Flex	37.60	4,247
Kenai Alternative	70.75	31,655
Connections	754.06	869,651
Schools Totals	8067.46	2,273,739

District Office		
School Board		5,510
Superintendent		16,737
Asst. Superintendent - Instructional Support		19,328
Asst. Superintendent - Instruction		3,261
Finance		9,023
Planning & Operations		1,540
Purchasing/Warehouse		72,226
Human Resources		18,892
Information Services		162,050
Erate		5,850
Pupil Services		126,251
Elementary Ed/Curriculum		213,694
Secondary Ed/Pupil Act		65,617
K-12/Assessment		93,180
Nursing		23,169
District Office Totals		836,328
Total	8784.83	3,422,377

Kenai Peninsula Borough School District												
Supplies, Material and Media												
FY17 Actual												
OASIS Enrollment												
Supplies - 4501												
	Regular Instruction	District Administration	Special Education	Support Services	School Administration	Custodial	Pupil Activities	Discretionary	Software	Gas and Oil	Total	
Charter Schools												
Kalidoscope	253.85	33,830	299	955	10,002	9,634	-	2,554	7,284	-	-	64,558
Soldotna Montessori	164.82	59,316	-	354	460	1,948	-	2,364	5,939	-	-	70,361
Aurora Borealis	193.70	69,338	-	781	2,094	21,680	9,336	2,684	17,093	-	-	123,016
Fireweed	105.00	25,270	-	229	1,660	12,052	-	1,426	13,738	-	-	54,375
Charter School Totals	717.37	187,754	299	2,299	14,216	45,324	9,336	9,028	44,054	-	-	312,310
Schools												
Tebughna	29.00	7,488	-	58	957	2,590	-	799	1,050	561	-	13,503
Ninilchik	123.00	9,764	246	1,098	157	7,681	-	2,767	582	-	-	22,295
Susan B English	32.00	9,407	-	585	88	2,466	-	794	806	-	-	14,674
Homer High	381.29	47,798	924	6,927	3,186	20,433	3,376	5,522	398	528	-	88,594
KCHS	457.91	57,872	260	13,671	8,183	29,366	10,122	7,467	1,800	-	-	127,121
Seward High	188.95	15,746	260	13,671	1,623	25,322	16,255	7,357	2,749	-	-	116,015
SOHI	554.22	46,862	1,604	11,596	4,470	17,590	3,150	6,390	8,163	-	-	79,367
Niiki Jr/Sr High	373.64	35,425	1,759	5,825	1,065	17,590	3,150	6,390	8,163	-	-	49,859
Kenai Middle	375.44	26,026	1,279	5,691	1,777	17,940	-	6,221	8,027	-	-	71,159
Skyview	413.40	27,810	3,458	5,875	1,828	17,940	-	6,221	8,027	-	-	30,004
Homer Middle	194.91	11,870	2,280	2,877	6,392	6,392	-	1,544	2,224	-	-	23,879
Seward Middle	125.65	14,432	176	1,106	570	3,827	-	101	-	-	-	101
Marathon	10.00	-	-	-	-	-	-	-	-	-	-	-
River City	80.85	5,172	-	196	1,933	967	-	956	1,354	-	-	10,578
Soldotna Prep	198.60	21,404	1,611	772	3,095	7,302	-	3,139	1,129	-	-	38,452
Chapman	114.00	14,520	323	1,284	252	2,944	-	2,025	2,567	-	-	23,915
Cooper Landing	18.00	2,269	-	10	303	1,171	-	270	108	-	-	4,151
Paul Banks	197.67	14,677	2,526	1,358	1,790	3,588	-	3,578	-	-	-	27,457
Nanwalek	82.75	12,165	-	246	1,615	7,263	-	1,575	303	-	-	23,167
Hope	17.00	1,714	-	-	368	1,867	-	592	-	-	-	4,541
Moose Pass	11.00	4,028	-	-	90	434	-	253	-	-	-	4,805
Nikolaevsk	65.50	8,546	224	993	1,445	2,045	-	720	356	-	-	14,329
Port Graham	36.50	3,954	-	171	1,624	2,425	-	150	-	-	-	8,763
Seward Elementary	282.81	28,966	2,989	1,082	1,831	8,007	-	4,676	-	439	-	47,551
Soldotna Elementary	301.89	29,323	2,526	2,740	1,100	7,748	-	3,901	2,162	-	-	49,500
Sterling Elementary	217.94	21,256	644	1,642	1,290	5,171	-	3,044	-	-	-	33,047
Tustumena Elementary	170.90	25,754	278	2,189	965	4,991	-	2,689	850	-	-	37,716
Redoubt Elementary	349.40	27,840	444	4,127	720	10,120	-	4,342	151	-	-	47,744
McNeil Canyon Elementary	124.75	14,162	-	2,360	717	3,674	-	1,811	-	-	-	22,724
K-Beach Elementary	407.88	36,543	1,190	3,896	3,333	10,218	-	6,237	1,104	-	-	62,521
Razdoha	86.72	11,620	883	883	458	3,463	-	960	100	530	-	18,014
West Homer Elementary	253.86	19,573	2,095	1,551	2,093	3,875	-	3,583	3,676	-	-	36,646
Mountain View Elementary	418.57	40,683	3,723	2,834	7,688	11,478	-	6,602	3,423	-	-	76,431
Niiki North Star Elementary	361.25	42,163	1,120	1,093	760	8,464	-	5,175	-	-	-	58,685
Voznesenka	99.80	18,189	-	269	518	2,317	1,998	2,295	198	-	-	25,784
K-Selo	48.00	9,696	-	129	993	2,090	-	937	1,237	686	-	15,768
Homer Flex	37.60	1,475	-	185	563	1,118	-	906	-	-	-	4,247
Kenai Alternative	70.75	23,897	798	185	1,422	3,873	-	1,665	-	-	-	31,655
Connections	754.06	860,071	-	-	-	868	-	1,800	6,912	-	-	869,651
Schools Totals	8067.46	1,609,960	32,477	85,485	63,707	271,240	39,159	114,713	54,254	2,744	-	2,273,739

District Office	Supplies - 6501										Total	
	Regular Instruction	District Administration	Special Education	Support Services	School Administration	Custodial	Pupil Activities	Discretionary	Software	Gas and Oil		
School Board	-	3,379	-	-	-	-	-	-	-	-	-	-
Superintendent	-	13,177	-	-	-	-	-	-	2,131	-	-	5,510
Asst. Superintendent - Instructional Support	-	10,665	-	-	-	8,663	-	-	2,000	1,560	-	16,737
Asst. Superintendent - Instruction	-	-	-	-	-	-	-	-	-	-	-	19,328
Finance	-	3,212	-	-	-	-	-	-	-	49	-	3,261
Planning & Operations	-	7,769	-	-	-	-	-	-	1,254	-	-	9,023
Purchasing/Warehouse	-	622	-	-	-	174	-	-	-	744	-	1,540
Human Resources	-	49,935	-	-	-	1,309	-	-	1,198	19,784	-	72,226
Information Services	18,032	15,669	-	-	-	-	-	-	2,223	-	-	18,892
Erate	5,850	58,644	-	-	-	-	-	-	85,051	323	-	162,050
Pupil Services	706	-	-	-	-	-	-	-	-	-	-	5,850
Elementary Ed/Curriculum	9,306	-	-	104,237	-	-	-	1,502	19,627	-	-	126,251
Secondary Ed/Pupil Act	32,987	-	-	-	-	-	-	675	202,157	-	-	213,694
K-12/Assessment	-	-	-	-	-	-	-	3,437	24,737	-	-	65,617
Nursing	-	-	-	3,209	-	-	-	509	89,462	-	-	93,180
District Office Total	66,881	164,072	-	104,237	-	10,146	-	3,437	429,840	22,460	-	23,169
Total	8784.83	1,864,595	137,013	118,890	77,923	326,710	51,932	127,890	528,148	25,204	-	3,422,377

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
 MAJOR GOVERNMENTAL FUNDS - GENERAL FUND
 SCHEDULE OF REVENUES and EXPENDITURES
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2017

	2017			Percent of Total
	Original	Final	Actual	
Revenues:				
Borough Appropriation	\$ 37,583,417	\$ 37,583,417	\$ 37,583,417	26.89%
Borough In-Kind	10,655,015	10,655,015	10,655,015	7.62%
State Foundation	79,901,983	81,308,106	81,308,106	58.18%
State Quality Schools	283,640	287,068	287,068	0.21%
State TRS On-Behalf	7,461,098	7,461,098	7,603,279	5.44%
State PERS On-Behalf	786,749	786,749	883,559	0.63%
State PERS On-Behalf - KPB	-	-	151,529	0.11%
Medicaid	200,000	200,000	250,781	0.18%
Earnings on Investments	300,000	300,000	83,033	0.06%
E-Rate	700,000	700,000	751,344	0.54%
Other Local Revenues	180,000	180,000	193,157	0.14%
Total Revenues	138,051,902	139,461,453	139,750,288	100.00%
Expenditures:				
Certificated Salaries	49,861,031	50,009,632	49,835,790	35.33%
Non-Certificated Salaries	18,585,073	18,892,765	18,775,791	13.31%
Employee Benefits	44,058,755	44,703,530	44,866,693	31.81%
Professional and Technical Services	1,224,103	2,634,027	2,194,185	1.56%
Staff Travel	729,709	764,997	601,858	0.43%
Student Travel	281,562	306,938	277,931	0.20%
Utility Services	1,354,300	1,511,119	1,503,481	1.07%
Energy Services	5,227,765	5,369,058	5,685,318	4.03%
Other Purchased Services	9,186,118	10,836,874	10,611,643	7.52%
Supplies, Materials and Media	4,174,748	4,110,486	3,422,377	2.43%
Other Expenses	2,344,679	638,900	22,149	0.02%
Equipment	1,136,415	1,486,160	1,513,015	1.07%
Transfer to Other	1,855,072	1,755,072	1,755,072	1.24%
Total Expenditures	140,019,330	143,019,558	141,065,303	100.00%

* FY17 Actual include on-behalf. We have not finalized on-behalf for FY17.

Kenai Peninsula Borough School District		School Incentive Fund		Adjusted FY16 Fund 379 Balance		FY16 379 Fund Expenditures		End FY16 Fund 379 Remaining		FY16 Remaining 379 Encumbrances		Revised FY16 379 fund remain		End FY16 Fund 100 Remaining		Adj		Beginning FY17 Fund 379 Bal	
01	Tebugna	30,354	2,846	27,508	0	27,508	4,466	23,042	0	23,042	0	23,042	0	23,042	0	23,042	0	23,042	31,974
02	Ninilichik	23,755	5,110	18,645	0	18,645	9,665	9,000	0	9,000	0	9,000	0	9,000	0	9,000	0	9,000	28,310
03	Susan B English	27,462	10,790	16,672	0	16,672	12	16,660	0	16,660	0	16,660	0	16,660	0	16,660	0	16,660	26,664
06	Homer High	9,670	9,658	0	0	9,658	0	9,658	0	9,658	0	9,658	0	9,658	0	9,658	0	9,658	8,041
07	Kenai Central	19,981	10,704	9,277	0	9,277	1,609	7,668	0	7,668	0	7,668	0	7,668	0	7,668	0	7,668	16,829
08	Seward High	30,286	28,677	1,609	0	1,609	6,516	5,110	0	5,110	0	5,110	0	5,110	0	5,110	0	5,110	17,935
09	Sohi	16,138	9,622	6,516	0	6,516	3,621	2,895	0	2,895	0	2,895	0	2,895	0	2,895	0	2,895	25,832
10	Nikiski High	26,422	22,801	3,621	0	3,621	19,891	16,270	0	16,270	0	16,270	0	16,270	0	16,270	0	16,270	21,709
11	Kenai Middle	19,891	0	19,891	0	19,891	3,578	16,313	0	16,313	0	16,313	0	16,313	0	16,313	0	16,313	27,518
12	Soldotna Middle	18,689	15,111	3,578	0	3,578	19,427	15,849	0	15,849	0	15,849	0	15,849	0	15,849	0	15,849	22,423
13	Homer Middle	22,061	2,634	19,427	0	19,427	7,881	11,546	0	11,546	0	11,546	0	11,546	0	11,546	0	11,546	27,308
14	Seward Middle	11,094	6,630	4,464	0	4,464	2,996	1,468	0	1,468	0	1,468	0	1,468	0	1,468	0	1,468	7,460
16	River City Academy	15,371	4,374	10,997	0	10,997	4,806	6,191	0	6,191	0	6,191	0	6,191	0	6,191	0	6,191	15,803
17	Soldotna Prep	26,869	2,654	24,215	0	24,215	16,704	7,511	0	7,511	0	7,511	0	7,511	0	7,511	0	7,511	40,919
31	Chapman	3,255	3,101	154	0	154	3,118	2,954	0	2,954	0	2,954	0	2,954	0	2,954	0	2,954	3,272
32	Cooper Landing	6,982	4,489	2,493	0	2,493	2,489	4,494	0	4,494	0	4,494	0	4,494	0	4,494	0	4,494	4,982
33	Paul Banks	9,738	750	8,988	0	8,988	5,630	3,358	0	3,358	0	3,358	0	3,358	0	3,358	0	3,358	14,618
34	Nanwalek	7,061	2,112	4,949	0	4,949	3,486	1,463	0	1,463	0	1,463	0	1,463	0	1,463	0	1,463	8,435
35	Hope School	1,486	441	1,045	0	1,045	1,221	2,266	0	2,266	0	2,266	0	2,266	0	2,266	0	2,266	2,266
37	Moose Pass School	7,936	1,095	6,841	0	6,841	2,683	4,158	0	4,158	0	4,158	0	4,158	0	4,158	0	4,158	9,524
38	Nikolaevsk	5,420	1,550	3,870	0	3,870	3,741	1,129	0	1,129	0	1,129	0	1,129	0	1,129	0	1,129	7,611
40	Port Graham	9,524	2,731	6,793	0	6,793	3,117	3,676	0	3,676	0	3,676	0	3,676	0	3,676	0	3,676	9,910
42	Seward Elem	0	0	0	0	0	676	676	0	676	0	676	0	676	0	676	0	676	676
43	Soldotna Elem	6,871	0	6,871	0	6,871	2,107	4,764	0	4,764	0	4,764	0	4,764	0	4,764	0	4,764	8,978
44	Sterling	8,279	1,507	6,772	0	6,772	2,707	4,065	0	4,065	0	4,065	0	4,065	0	4,065	0	4,065	9,479
45	Tustumena	9,517	1,515	8,002	0	8,002	4,099	3,903	0	3,903	0	3,903	0	3,903	0	3,903	0	3,903	12,101
46	Redoubt Elem	7,649	1,526	6,123	0	6,123	3,374	2,749	0	2,749	0	2,749	0	2,749	0	2,749	0	2,749	9,497
47	McNeil Canyon	8,865	1,000	7,865	0	7,865	1,144	6,721	0	6,721	0	6,721	0	6,721	0	6,721	0	6,721	9,009
48	K-Beach	4,293	0	4,293	0	4,293	909	3,384	0	3,384	0	3,384	0	3,384	0	3,384	0	3,384	5,202
49	Razdolna	1,361	1,361	0	0	1,361	2,380	1,019	0	1,019	0	1,019	0	1,019	0	1,019	0	1,019	3,741
50	West Homer	1,987	1,841	146	0	146	452	1,535	0	1,535	0	1,535	0	1,535	0	1,535	0	1,535	598
51	Mountain View	10,111	2,158	7,953	0	7,953	2,598	5,355	0	5,355	0	5,355	0	5,355	0	5,355	0	5,355	10,551
52	North Star	11,403	1,057	10,346	0	10,346	5,705	4,641	0	4,641	0	4,641	0	4,641	0	4,641	0	4,641	16,051
53	Voznesenka	8,675	1,075	7,600	0	7,600	1,672	5,928	0	5,928	0	5,928	0	5,928	0	5,928	0	5,928	9,272
56	Kachemak Selo	6,558	2,386	4,172	0	4,172	10,011	5,839	0	5,839	0	5,839	0	5,839	0	5,839	0	5,839	14,183
66	Homer Flex	3,597	409	3,188	0	3,188	3,622	6,810	0	6,810	0	6,810	0	6,810	0	6,810	0	6,810	6,810
67	Kenai Alternative	35,863	12,239	23,624	0	23,624	5,495	18,129	0	18,129	0	18,129	0	18,129	0	18,129	0	18,129	29,119
	School Totals	474,474	174,593	299,881	0	299,881	224,729	274,153	0	274,153	0	274,153	0	274,153	0	274,153	0	274,153	524,610

135 MILEAGE REIMBURSEMENT RATE

For all certificated staff whose duties require automobile travel, as determined by the Superintendent, the mileage reimbursement rate shall be per Board policy. (See www.gsa.gov).

140 DISCRETIONAL MATERIALS

The School Board shall allocate a discretionary material fund in the amount of \$225 per teacher to be used by classroom teachers, librarians, and counselors for incidental instructional materials. Half-time employees shall receive one-half the amount allocated to full-time employees. Any monies not utilized by May 1 will revert to the school's general fund.

<http://www.kpbsd.k12.ak.us/privateAssets/0/16/22/518/540/544/6B046A2D-8742-4370-945E-8585784F3D09.xls>

150 VANDALISM

The Borough has a policy that may provide coverage for vandalism of employees' personal property.

210 HEALTH CARE

The District health care program is self-funded. Program costs are solely a product of administrative expenses and actual claims experience as reported in the District's final annual CAFR.

A Health Care Program Committee (HCPC) shall be composed of four (4) representatives selected by the Kenai Peninsula Education Association, three (3) representatives selected by the Kenai Peninsula Education Support Association, one (1) representative selected by the Kenai Peninsula Administrator Association, and three (3) current employee representatives selected by the Superintendent. The Health Care Committee shall select a chairperson from its membership. The Plan Administrator and Benefits Manager are non-voting advisors to the committee. The HCPC shall select a chairperson from its committee of voting members.

A quorum for the meetings shall require no fewer than nine (9) committee members. The HCPC will conduct a formal vote on any matter that could impact the cost or benefits of the health care program or on any matter that would require a change in the summary plan description. Formal votes shall require an eighty percent (80%) vote of the total voting committee members to pass.

The committee shall annually review by-laws in September of each year unless the committee deems that an alternate time would be better. The committee will meet monthly unless this is changed by the committee members in accordance with the committee's by-laws.

September 11, 2017

Kenai Peninsula Borough School District

Committee Charge for Board Finance Committee

Name:	Board Finance Committee
Department:	Board of Education
Focus Area:	Review district finances, audit, budget and finance related activities
Membership:	Three Four board members appointed by the board president, District administrators as needed
Type:	Standing
Meeting Dates:	As needed
Duration:	Ongoing

~~This committee is charged with the review of:~~

- ~~• Internal control documents~~
- ~~• The Comprehensive Annual Financial Report (CAFR)~~
- ~~• The budget process~~
- ~~• Other finance related activities.~~

The Finance Committee reviews and makes recommendations to the Board regarding the existing and projected revenues and expenditures, and suggests measures to overcome potential budget constraints and improve the fiscal solvency of the District. Such recommendations are made to ensure the District is maximizing its revenues, is using its resources optimally, and is able to sustain effective operations on a long-term basis.

The Finance Committee regularly identifies areas of the budget or of fiscal operations for in-depth analysis. Such projects are undertaken for the purpose of addressing public input, developing the budget timeline and a fiscal plan, and reviewing Administration assumptions.

Alaska Department of Education and Early Development
Uniform Chart of Accounts and Account Code Descriptions
2014 Edition

- 414 LEGAL SERVICES - Expenditures of non-employee legal services performed. (Optional)
- 415 MEDICAL SERVICES - Expenditures of medical services provided by dentists and doctors. (Optional)
- 416 ENGINEERING AND ARCHITECTURAL SERVICES - Expenditures of engineering and architectural professional services. (Optional)
- 417 DATA PROCESSING SERVICES - Expenditures of contract payments for data processing services provided by a private company or a State agency. The rental of data processing equipment is not included here but in the function the equipment will be used. (Optional)
- 418 OTHER PROFESSIONAL SERVICES - Expenditures for all other special services including, but not limited to: the Department of Natural Resources for inspecting and investigating a site for archaeological significance; a consultant hired for design reviews; a contracted "cost estimator;" making a material take-off from the plans and specifications; fees and costs for various State, Federal, Municipal or Borough design/construction review, such as: State Fire Marshall for code compliance and Municipality fees for plan review. (Optional)
- 419 CHIEF ADMINISTRATOR CONTRACT SERVICES - Expenditures for the contracted services of a certificated chief administrator for a school district. Directs and coordinates activities concerned with administration of the school district in accordance with Board of Education policies. The contracted chief administrator expenditure is required to be prorated outside of function 510 by those districts whose contracted chief administrator performs as described in the following examples.
- Examples of required allocations for contracted expenditure outside of function 510 are: (1) The chief administrator is the classroom teacher, this portion of time is allocated to Instruction, function 100; (2) The chief administrator is the only administrator in the district and is certificated to evaluate teachers and performs other principal duties, this portion of time is allocated to School Administration, function 400; and (3) The chief administrator is the only personnel in the district who is qualified as the special education coordinator, this portion of time is allocated to Special Education Support Services - Students, function 220. (Required)
- 420 STAFF TRAVEL - Expenditures 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. Staff accompanying students as chaperones are recorded under student travel. (Required)

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Uniform Chart of Accounts and Account Code Descriptions
2014 Edition

- 421 STAFF TRANSPORTATION - Expenditures for employee airfare, mileage allowances, car rental, aircraft charters, train fares, bus fares, and ferry fares. Conference fees are also recorded here. (Optional)
- 422 STAFF PER DIEM - Expenditures for housing, meals, daily travel allowances and other expenditures for employees while away from home on business. (Optional)
- 425 STUDENT TRAVEL - Expenditures for transportation and related costs of classroom related and extra-curricular travel for students and chaperones. Expenditures for contracted services for to and from school transportation services and other State-approved student transportation should not be include here, but rather under object 440. (Required)
- 426 STUDENT TRANSPORTATION - Expenditures for student airfare, mileage allowances, car rental, aircraft charters, train fares, and bus fares. (Optional)
- 427 STUDENT PER DIEM - Expenditures for housing, meals, daily travel allowance, and other expenditures for students while away from home. (Optional)
- 430 UTILITY SERVICES - Expenditures for utility services provided by public or private organization Included are water/sewage and disposal services, telephone services, and postage machine rental and postage. Energy services are not included here but in Energy, object 435. (Required)
- 431 WATER AND SEWAGE - Expenditures to third parties for water consumption and sewage facilities. (Optional)
- 432 GARBAGE - Expenditures to third parties for garbage collection and related services. (Optional)
- 433 COMMUNICATIONS - Expenditures to third parties for services such as telephone and internet and as well as postage machine rentals and postage. (Optional)
- 434 OTHER UTILITY SERVICES - Expenditures to third parties for other utility services that cannot be accounted for elsewhere. (Optional)
- 435 ENERGY - Expenditures for electricity, heating oil, natural or bottled gas, coal, gasoline, diesel and other energy. (Required)
- 436 ELECTRICITY - Expenditures for electricity paid to a private or public utility company. (Optional)
- 437 NATURAL OR BOTTLED GAS - Expenditures for natural or bottled gas paid to a private or public utility company. (Optional)

Kenai Peninsula Borough School District		Staff Travel - 420X										Student Travel - 4250			
Supplies, Material and Media		Regular Instruction	District Administration	Special Education	Support Services	School Administration	School Support	School Admin - Support	Custodial	Pupil Activities	Regular Instruction	Support Services	Special Education	Pupil Activities	Total
FY17 Actual	OASIS Enrollment														
Charter Schools															
Kaleidoscope	253.85	17,764				1,755	618								20,137
Soldotna Montessori	164.82	6,796				347	411				228				7,782
Aurora Borealis	193.70	7,431				8,098	503				5,353			16,182	37,567
Fireweed	105.00	14,097				4,021	157		24		11,580			53	29,932
Charter School Totals	717.37	46,088				14,721	1,689		24		17,161			16,235	95,418
Schools															
Tebaghna	79.00	627				2,792								900	4,319
Ninilchik	123.00	1,160				1,599	119							5,580	8,458
Susan B English	32.00					2,986								4,745	7,731
Homer High	381.29					12,909					686			37,453	52,340
KCHS	457.91					6,918					28			29,994	37,432
Seward High	188.95	107				1,962			201		1,211			19,255	22,656
NIKISKI Jr/Sr High	554.72					11,189					378			30,805	42,372
Kenai Middle	373.64					3,762	118			168				18,316	22,864
Skyview	375.44					786	94			1,275				3,659	5,314
Homer Middle	194.91					14				861				7,315	8,190
Seward Middle	125.65					1,629			45					4,390	6,064
Marathon	10.00					637	292							3,592	4,521
River City	80.85					72									72
Soldotna Prep	198.60					365	169								534
Chapman	114.00					1,213					998				2,211
Cooper Landing	18.00					344	227							1,994	2,565
Paul Banks	197.67	445				1,689									2,134
Napawek	82.75					504									504
Hope	17.00					1,811			11					3,600	5,422
Moose Pass	11.00					3,234									3,234
Nikolaevsk	65.50					27	32								59
Port Graham	36.50	228				1,644								4,465	6,109
Seward Elementary	282.81					3,336								2,700	6,264
Soldotna Elementary	301.89					1,892			499						2,391
Sterling Elementary	217.94					491									491
Tustumena Elementary	270.90	1,420				1,236									1,236
Redoubt Elementary	349.40					675									2,035
McNeil Canyon Elementary	124.75					665									665
K-Beach Elementary	407.88					727									727
Racolina	86.72					11				809					820
West Homer Elementary	253.86	178				805									805
Mountain View Elementary	418.57					1,292			108						1,578
NIKISKI North Star Elementary	361.25					47									47
Youneska	99.80					1,081	94								931
R-Selb	46.00					2,844	1,800				369			1,237	2,687
Homer Flex	37.60	7,680				393									16,124
Kenai Alternative	70.75					24									393
Connections	754.06	9,900									121				145
Schools Totals	8067.46	21,745				73,842	2,945		864		4,242			180,000	297,437

District Office	Staff Travel - 420K										Total		
	Regular Instruction	District Administration	Special Education	Support Services	School Administration	School Admin - Support	Custodial	Pupil Activities	Regular Instruction	Support Services		Special Education	Pupil Activities
School Board	-	31,341	-	-	-	-	-	-	-	-	-	-	31,341
Superintendent	-	28,047	-	-	-	-	-	-	-	-	-	-	28,047
Asst. Superintendent - Instructional Support	-	7,741	-	-	-	-	-	-	-	-	-	-	7,741
Asst. Superintendent - Instruction	912	4,492	-	81	-	-	-	-	-	-	-	-	5,485
Finance	-	16,893	-	-	-	-	-	-	-	-	-	-	16,893
Planning & Operations	-	8,400	-	-	-	2,862	-	-	-	-	-	-	11,262
Purchasing/Warehouse	-	4,467	-	-	-	-	-	-	-	-	-	-	4,467
Human Resources	-	29,104	-	-	-	28	-	-	-	-	-	-	29,132
Information Services	32,884	6,534	-	-	-	-	-	-	-	-	-	-	39,418
Enate	-	-	-	-	-	-	-	-	-	-	-	-	-
Pupil Services	6,927	-	131,262	2,061	-	-	-	937	-	706	-	-	141,893
Districtwide Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Elementary Ed/Curriculum	13,130	-	-	24,494	-	-	-	-	-	-	50,000	-	50,000
Secondary Ed/Pupil Act	18,719	-	-	8,105	-	-	-	-	3,246	-	-	-	30,962
K-12/Assessment	607	-	-	23,953	-	-	-	-	300	502	-	-	24,560
Nursing	-	-	-	28,109	-	-	-	-	-	-	-	-	28,109
District Office Total	73,179	137,019	131,262	86,803	-	2,890	-	1,327	3,246	502	706	50,000	485,934
Total	8784.83	141,012	138,819	86,803	88,063	4,634	3,778	30,487	7,488	502	706	246,235	879,789

Kenai Peninsula Borough School District				
Student/Staff Travel		FY17 Actual Expenditures		
FY17 Actual	OASIS Enrollment	Staff Travel	Student Travel	
Charter Schools				
Kaleidoscope	253.85	20,137	-	20,137
Soldotna Montessori	164.82	7,554	228	7,782
Aurora Borealis	193.70	16,032	21,535	37,567
Fireweed	105.00	18,298	11,634	29,932
Charter School Total	717.37	62,021	33,397	95,418
Schools				
Tebughna	29.00	3,419	900	4,319
Ninilchik	123.00	2,878	5,580	8,458
Susan B English	32.00	2,986	4,745	7,731
Homer High	381.29	14,201	38,139	52,340
KCHS	457.91	7,410	30,022	37,432
Seward High	188.95	3,381	19,255	22,636
SOHI	554.22	11,567	30,805	42,372
Nikiski Jr/Sr High	373.64	4,380	18,484	22,864
Kenai Middle	375.44	380	4,934	5,314
Skyview	413.40	14	8,176	8,190
Homer Middle	194.91	1,674	4,390	6,064
Seward Middle	125.65	929	3,592	4,521
Marathon	10.00	72	-	72
River City	80.85	534	-	534
Soldotna Prep	198.60	1,213	998	2,211
Chapman	114.00	571	1,994	2,565
Cooper Landing	18.00	2,134	-	2,134
Paul Banks	197.67	504	-	504
Nanwalek	82.75	1,822	3,600	5,422
Hope	17.00	3,234	-	3,234
Moose Pass	11.00	59	-	59
Nikolaevsk	65.50	1,644	4,465	6,109
Port Graham	36.50	3,564	2,700	6,264
Seward Elementary	282.81	2,391	-	2,391
Soldotna Elementary	301.89	491	-	491
Sterling Elementary	217.94	1,236	-	1,236
Tustumena Elementary	170.90	2,095	-	2,095
Redoubt Elementary	349.40	665	-	665
McNeil Canyon Elementary	124.75	727	-	727
K-Beach Elementary	407.88	11	809	820
Razdolna	86.72	805	-	805
West Homer Elementary	253.86	1,578	-	1,578
Mountain View Elementary	418.57	47	-	47
Nikiski North Star Elementary	361.25	931	-	931
Voznesenka	99.80	1,450	1,237	2,687
K-Selo	48.00	14,124	-	14,124
Homer Flex	37.60	393	-	393
Kenai Alternative	70.75	24	121	145
Connections	754.06	9,900	7,053	16,953
Schools Totals	8067.46	105,438	191,999	297,437
				-

District Office				-
School Board		31,341		31,341
Superintendent		28,047		28,047
Asst. Superintendent - Instructional Support		7,741		7,741
Asst. Superintendent - Instruction		5,485		5,485
Finance		16,893		16,893
Planning & Operations		11,262		11,262
Purchasing/Warehouse		4,467		4,467
Human Resources		29,132		29,132
Information Services		39,418		39,418
Erate		-		-
Pupil Services		140,250	1,643	141,893
Districtwide		-	50,000	50,000
Elementary Ed/Curriculum		37,624		37,624
Secondary Ed/Pupil Act		30,070	892	30,962
K-12/Assessment		24,560	-	24,560
Nursing		28,109	-	28,109
District Office Totals		434,399	52,535	486,934
				-
Total	8784.83	601,858	277,931	879,789

October 5, 2017

Kenai Peninsula Borough School District			
Purchased services and Pro-tech services			
FY17 Actual Expenditures			
FY17 Actual	OASIS Enrollment	Pro-Tech Services	Purchased Services
Charter Schools			
Kaleidoscope	253.85	38,713	576,189
Soldotna Montessori	164.82	20,342	386,420
Aurora Borealis	193.70	-	468,831
Fireweed	105.00	8,782	210,542
Charter School Total	717.37	67,837	1,641,982
Schools			
Tebughna	29.00	-	3,705
Ninilchik	123.00	4,800	2,138
Susan B English	32.00	-	5,685
Homer High	381.29	2,960	13,967
KCHS	457.91	-	17,595
Seward High	188.95	-	5,002
SOHI	554.22	-	16,615
Nikiski Jr/Sr High	373.64	-	7,173
Kenai Middle	375.44	-	9,395
Skyview	413.40	-	3,832
Homer Middle	194.91	-	2,458
Seward Middle	125.65	-	1,057
Marathon	10.00	-	149
River City	80.85	-	452
Soldotna Prep	198.60	-	2,586
Chapman	114.00	-	1,630
Cooper Landing	18.00	-	280
Paul Banks	197.67	710	2,320
Nanwalek	82.75	5,430	38,284
Hope	17.00	-	379
Moose Pass	11.00	-	152
Nikolaevsk	65.50	-	611
Port Graham	36.50	420	2,378
Seward Elementary	282.81	-	2,967
Soldotna Elementary	301.89	-	4,271
Sterling Elementary	217.94	-	2,827
Tustumena Elementary	170.90	-	1,851
Redoubt Elementary	349.40	-	5,508
McNeil Canyon Elementary	124.75	-	1,729
K-Beach Elementary	407.88	-	4,341
Razdolna	86.72	-	53,426
West Homer Elementary	253.86	-	3,892
Mountain View Elementary	418.57	-	7,154
Nikiski North Star Elementary	361.25	-	5,556
Voznesenka	99.80	-	80,034
K-Selo	48.00	-	50,259
Homer Flex	37.60	-	632
Kenai Alternative	70.75	40,000	269
Connections	754.06	36,044	256,463
Schools Totals	8067.46	90,364	619,022

District Office			
School Board		95,547	19,151
Superintendent		-	8,770
Asst. Superintendent - Instructional Support		-	1,026,704
Asst. Superintendent - Instruction		39,200	(7)
Finance		58,384	10,533
Planning & Operations		2,125	2,955
Purchasing/Warehouse		-	7,598
Human Resources		171,471	12,171
Information Services		45,708	224,848
Erate		-	-
Pupil Services		1,128,959	2,943
Districtwide Service		-	6,968,924
Elementary Ed/Curriculum		469,312	7,723
Secondary Ed/Pupil Act		11,680	20,918
K-12/Assessment		13,600	36,574
Nursing		-	834
District Office Totals		2,035,986	8,350,639
Total	8784.83	2,194,187	10,611,643

	Regular Instruction	Pro-tech Services - 4300			-4121	-4140	-4150	Total
		District Administration	Special Education	Support Services	Audit	Legal	Medical	
District Office								
School Board	-	-	-	-	-	95,547	-	95,547
Superintendent	-	-	-	-	-	-	-	-
Asst. Superintendent - Instructional Support	-	-	-	-	-	-	-	-
Asst. Superintendent - Instruction	-	39,200	-	-	-	-	-	39,200
Finance	-	-	-	-	58,384	-	-	58,384
Planning & Operations	-	-	-	-	-	-	2,125	2,125
Purchasing/Warehouse	-	-	-	-	-	-	-	-
Human Resources	-	171,471	-	-	-	-	-	171,471
Information Services	-	45,708	-	-	-	-	-	45,708
Erate	-	-	-	-	-	-	-	-
Pupil Services	-	-	1,128,958	-	-	-	-	1,128,958
Elementary Ed/Curriculum	469,312	-	-	-	-	-	-	469,312
Secondary Ed/Pupil Act	11,680	-	-	-	-	-	-	11,680
K-12/Assessment	-	-	-	13,600	-	-	-	13,600
Nursing	-	-	-	-	-	-	-	-
District Office Total	480,992	256,379	1,128,958	13,600	58,384	95,547	2,125	2,035,985
Total	8784.83	600,564	1,167,587	13,600	58,384	95,547	2,125	2,194,186

Kenai Peninsula Borough School District													
Pro-Tech services													
FY17 Actual													
Purchased Services - 4402													
OASIS Enrollment													
-4410 -4430 -4450													
	Regular Instruction	District Administration	Support Services	Special Education	Health Services	School Administration	Pupil Activity	Operation of Plant	Rental	Repair & Maintenance	Insurance	Total	
Charter Schools													
Kaleidoscope	253.85	2,837	-	-	-	371	-	280,957	290,062	1,962	-	576,189	
Soldotna Montessori	164.82	2,698	-	-	-	337	-	182,550	200,340	495	-	386,420	
Aurora Borealis	193.70	3,859	-	-	-	1,152	1,610	234,139	227,032	1,039	-	468,831	
Fireweed	105.00	492	-	-	-	2,094	-	81,896	126,060	-	-	210,542	
Charter School Totals	717.37	9,886	-	-	-	3,954	1,610	779,542	843,494	3,496	-	1,641,982	
Schools													
Tebughna	29.00	3,705	-	-	-	-	-	-	-	-	-	3,705	
Ninilchik	123.00	1,222	-	-	-	16	-	-	752	148	-	2,138	
Susan B English	32.00	5,373	-	-	-	-	-	312	-	-	-	5,685	
Homer High	381.29	5,588	-	-	-	277	5,000	-	756	2,346	-	13,967	
KCHS	457.91	5,094	-	-	-	178	-	1,121	6,734	4,528	-	17,595	
Seward High	188.95	2,385	-	-	60	716	400	528	225	688	-	5,002	
SOHI	554.22	5,248	-	126	-	11	-	-	7,006	4,224	-	16,615	
Nikiski Jr/Sr High	373.64	3,209	-	-	-	34	495	-	928	2,507	-	7,173	
Kenai Middle	375.44	6,337	-	-	-	101	-	1,140	-	1,817	-	9,385	
Skyview	413.40	3,730	-	-	-	6	-	-	-	96	-	3,832	
Homer Middle	194.91	2,369	-	-	-	89	-	-	-	-	-	2,458	
Seward Middle	125.65	1,057	-	-	-	-	-	-	-	-	-	1,057	
Marathon	10.00	149	-	-	-	-	-	-	-	-	-	149	
River City	80.85	445	-	-	-	7	-	-	-	-	-	452	
Soldotna Prep	198.60	2,409	-	-	-	9	-	-	-	168	-	2,586	
Chapman	114.00	1,552	-	-	-	40	-	-	-	38	-	1,630	
Cooper Landing	18.00	280	-	-	-	-	-	-	-	-	-	280	
Paul Banks	197.67	1,787	-	-	-	517	-	-	-	16	-	2,320	
Nanwelek	82.75	5,251	-	-	-	350	-	-	32,683	-	-	38,284	
Hope	17.00	370	-	-	-	9	-	-	-	-	-	379	
Moose Pass	11.00	152	-	-	-	-	-	-	-	-	-	152	
Nikolaevsk	65.50	580	-	-	-	31	-	-	-	-	-	611	
Port Graham	36.50	1,953	-	-	-	265	-	160	-	-	-	2,378	
Seward Elementary	282.81	2,933	-	-	-	34	-	-	-	-	-	2,967	
Soldotna Elementary	301.89	4,048	-	-	-	113	-	-	-	110	-	4,271	
Sterling Elementary	217.94	2,668	-	-	-	97	-	-	-	62	-	2,827	
Tustumena Elementary	170.90	1,846	-	-	-	6	-	-	-	-	-	1,852	
Redoubt Elementary	349.40	5,369	-	-	-	89	-	-	-	50	-	5,508	
McNeil Canyon Elementary	124.75	1,530	-	-	-	55	-	-	-	144	-	1,729	
K-Beach Elementary	407.88	4,184	-	-	-	157	-	-	-	-	-	4,341	
Razdolna	86.72	902	-	-	-	344	-	-	52,136	44	-	53,426	
West Homer Elementary	253.86	2,934	-	-	-	526	-	432	-	-	-	3,892	
Mountain View Elementary	418.57	6,098	-	-	-	376	-	-	-	681	-	7,155	
Nikiski North Star Elementary	361.25	4,189	-	-	-	92	-	-	-	1,275	-	5,556	
Voznesenka	99.80	1,293	-	-	-	-	-	-	77,993	748	-	80,034	
K-Selo	48.00	579	-	-	-	-	-	-	49,680	-	-	50,259	
Homer Flex	37.60	221	-	-	-	31	-	160	220	-	-	632	
Kenai Alternative	70.75	260	-	-	-	9	-	-	-	-	-	269	
Connections	754.06	252,322	-	-	-	-	-	-	4,096	45	-	256,463	
Schools Totals	8067.46	351,561	-	126	-	60	4,585	5,895	3,853	233,209	19,735	619,024	

		Purchased Services - 4402								-4410	-4430	-4450	Total
		Regular Instruction	District Administration	Support Services	Special Education	Health Services	School Administration	Pupil Activity	Operation of Plant	Rental	Repair & Maintenance	Insurance	
District Office													
School Board		-	19,151	-	-	-	-	-	-	-	-	-	19,151
Superintendent		-	8,770	-	-	-	-	-	-	-	-	-	8,770
Asst. Superintendent - Instructional Support		-	76	-	-	-	-	-	-	240,000	-	786,628	1,026,704
Asst. Superintendent - Instruction		-	(7)	-	-	-	-	-	-	-	-	-	(7)
Finance		-	10,533	-	-	-	-	-	-	-	-	-	10,533
Planning & Operations		-	-	-	-	-	-	-	-	-	-	-	-
Purchasing/Warehouse		-	7,013	-	-	-	-	-	-	-	2,955	-	2,955
Human Resources		-	7,835	-	-	-	-	-	-	-	584	-	7,597
Information Services		1,461	3,050	-	-	-	-	-	-	4,336	-	-	12,171
Erate		-	-	-	-	-	-	-	-	64	220,273	-	224,848
Pupil Services		-	-	-	2,227	-	-	-	-	-	-	-	-
Districtwide Services		6,842	-	-	-	-	-	-	131	584	-	-	2,942
Elementary Ed/Curriculum		7,534	-	159	-	-	-	7,177,421	(790,459)	-	575,120	-	6,968,924
Secondary Ed/Pupil Act		3,701	-	2,619	-	-	-	-	30	-	-	-	7,723
K-12/Assessment		68	-	1,306	-	-	-	-	14,598	-	-	-	20,918
Nursing		-	-	-	-	834	-	-	-	-	35,200	-	36,574
District Office Total		19,606	56,421	4,084	2,227	894	-	7,177,421	(591,300)	259,596	1,361,748	-	8,350,637
Total	8784.83	381,053	56,421	4,210	2,227	894	8,539	7,505	7,960,816	545,403	282,827	1,361,748	10,611,643

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.

4402 **PURCHASED SERVICES**

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

Included are repair costs and contracts for maintenance on equipment such as computers, typewriter, copy machines, security systems or Library Service agreements.

October 16, 2017

KPBSD		
Charter School Information		
FY17 Revised Projected Cost formulas		
Percent of Adjusted ADM		
For 100% Chargeable Costs		
	Adjusted	
	ADM	
Total District Adjusted ADM	17,886.46	
Aurora Borealis	378.386	2.12%
Fireweed	217.151	1.21%
Kaleidoscope	483.436	2.70%
Soldotna Montessori	333.900	1.87%
Percent of Adjusted ADM		
For Costs Not Assessed To Little Fireweed		
	Adjusted	
	ADM	
Total District Adjusted ADM	17,886.46	
Fireweed	121.708	0.68%

KPBSD
 Charter School Information
 Additional Allowable to Charter Schools Per HB 278

FY 17

Est Borough Support FY17	\$	48,238,432
Required Contribution	\$	<u>24,777,280</u>
Additional Allowable Support	\$	23,461,152
Total District Adjusted ADM		<u>17,886.46</u>
Increase Per Adjusted ADM	\$	1,311.67

Aurora Borealis AADM	378.386	\$	496,317.56
Fireweed AADM	217.151	\$	284,830.45
Kaleidoscope AADM	483.436	\$	634,108.50
Soldotna Montessori AADM	333.900	\$	437,966.61

KPBSD
 Charter School Information
 Preliminary FY17 In-Kind Chargeable Costs

Aurora Borealis

	District <u>Total</u>	ABC <u>%</u>	ABC <u>Cost</u>
Audit	\$ 63,700	2.120%	\$ 1,350.44
Custodial	\$ 117,645	2.120%	\$ 2,494.07
Maintenance	\$ 7,841,201	2.120%	\$ 166,233.46
Utilities	\$ 89,900	2.120%	\$ 1,905.88
Liability Insurance	\$ 765,970	2.120%	\$ 16,238.56
Property Insurance	\$ 575,120	2.120%	\$ 12,192.54
Workers' Compensation	\$ <u>1,201,479</u>	2.120%	\$ <u>25,471.35</u>
	\$ 10,655,015		\$ 225,886.32

Fireweed

	District <u>Total</u>	Fireweed <u>%</u>	Fireweed <u>Cost</u>
Audit	\$ 63,700	1.210%	\$ 770.77
Custodial	\$ 117,645	1.210%	\$ 1,423.50
Maintenance	\$ 7,841,201	0.680%	\$ 53,320.17
Utilities	\$ 89,900	1.210%	\$ 1,087.79
Liability Insurance	\$ 765,970	1.210%	\$ 9,268.24
Property Insurance	\$ 575,120	0.680%	\$ 3,910.82
Workers' Compensation	\$ <u>1,201,479</u>	1.210%	\$ <u>14,537.90</u>
	\$ 10,655,015		\$ 84,319.18

Kaleidoscope

	District <u>Total</u>	Kaleidoscope <u>%</u>	Fireweed <u>Cost</u>
Audit	\$ 63,700	2.700%	\$ 1,719.90
Custodial	\$ 117,645	2.700%	\$ 3,176.42
Maintenance	\$ 7,841,201	2.700%	\$ 211,712.43
Utilities	\$ 89,900	2.700%	\$ 2,427.30
Liability Insurance	\$ 765,970	2.700%	\$ 20,681.19
Property Insurance	\$ 575,120	2.700%	\$ 15,528.24
Workers' Compensation	\$ <u>1,201,479</u>	2.700%	\$ <u>32,439.93</u>
	\$ 10,655,015		\$ 287,685.41

Soldotna Montessori

	District <u>Total</u>	Montessori <u>%</u>	Montessori <u>Cost</u>
Audit	\$ 63,700	1.870%	\$ 1,191.19
Custodial	\$ 117,645	1.870%	\$ 2,199.96
Maintenance	\$ 7,841,201	1.870%	\$ 146,630.46
Utilities	\$ 89,900	1.870%	\$ 1,681.13
Liability Insurance	\$ 765,970	1.870%	\$ 14,323.64
Property Insurance	\$ 575,120	1.870%	\$ 10,754.74
Workers' Compensation	\$ <u>1,201,479</u>	1.870%	\$ <u>22,467.66</u>
	\$ 10,655,015		\$ 199,248.78

KPBSD						
Charter School Information						
In-Kind & Rent Summary Information						
Revised FY17						
			Rent			
	Additional	Less	Eligible	\$600		
	Allowable	In-kind	AADM	Per AADM	Remainder	
Aurora Borealis	\$ 496,318	\$ (225,886)	378.39	\$ (227,032)	\$ 43,400	
Fireweed	\$ 284,830	\$ (84,319)	121.71	\$ (73,026)	\$ 127,485	
Kaleidoscope	\$ 634,109	\$ (287,685)	483.44	\$ (290,062)	\$ 56,361	
Soldotna Montessori	\$ 437,997	\$ (199,249)	333.90	\$ (200,340)	\$ 38,408	
	\$ 1,853,253	\$ (797,140)		\$ (790,459)		

HOUSE BILL NO. 278

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-EIGHTH LEGISLATURE - SECOND SESSION

BY THE HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR

Introduced: 1/24/14

Referred: Education, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act increasing the base student allocation used in the formula for state funding of
2 public education; repealing the secondary student competency examination and related
3 requirements; relating to high school course credit earned through assessment; relating
4 to a college and career readiness assessment for secondary students; relating to charter
5 school application appeals and program budgets; relating to residential school
6 applications; increasing the stipend for boarding school students; extending
7 unemployment contributions for the Alaska technical and vocational education
8 program; relating to earning high school credit for completion of vocational education
9 courses offered by institutions receiving technical and vocational education program
10 funding; relating to education tax credits; making conforming amendments; and
11 providing for an effective date."

12 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

1 * **Section 1.** AS 14.03 is amended by adding a new section to read:

2 **Sec. 14.03.073. Course credit earned through mastery of course content.**

3 (a) A school district shall provide a high school student with the opportunity to earn
4 credit for a course offered in the school in mathematics, language arts, science, social
5 studies, and world languages, if the student proves mastery of the course content
6 through a district-approved assessment. Course credit earned under this subsection
7 shall meet district and statewide requirements for graduation and the course credit
8 requirements of the Alaska performance scholarship program under AS 14.43.810 -
9 14.43.849.

10 (b) The board shall adopt regulations implementing this section.

11 * **Sec. 2.** AS 14.03.075 is repealed and reenacted to read:

12 **Sec. 14.03.075. College and career readiness assessment.** (a) A student may
13 not be issued a secondary school diploma unless the student takes a college and career
14 readiness assessment or receives a waiver from the governing body.

15 (b) A student who fails to qualify for the issuance of a diploma under (a) of
16 this section by the end of the student's final semester of attendance, but who has met
17 all other graduation requirements of a governing body and the state, shall be awarded a
18 certificate of achievement.

19 (c) The department shall provide funding for the fee for a single
20 administration of a college and career readiness assessment for each secondary student
21 within two years of the student's expected graduation.

22 (d) In this section, "college and career readiness assessment" means the SAT,
23 ACT, or WorkKeys assessment.

24 * **Sec. 3.** AS 14.03.078 is amended to read:

25 **Sec. 14.03.078. Report.** The department shall provide to the legislature by
26 February 15 of each year an annual report regarding the progress of each school and
27 school district toward high academic performance by all students. The report required
28 under this section must include

29 (1) information described under AS 14.03.120(d);

30 (2) [THE NUMBER AND PERCENTAGE OF STUDENTS IN
31 EACH SCHOOL WHO PASS THE EXAMINATION REQUIRED UNDER

1 AS 14.03.075, AND THE NUMBER WHO PASS EACH SECTION OF THE
2 EXAMINATION;

3 (3)] progress of the department

4 (A) toward implementing the school accountability provisions
5 of AS 14.03.123; and

6 (B) in assisting high schools to become accredited;

7 (3) [(4)] a description of the resources provided to each school and
8 school district for coordinated school improvement activities and staff training in each
9 school and school district;

10 (4) [(5)] each school district's and each school's progress in aligning
11 curriculum with state education performance standards;

12 (5) [(6)] a description of the efforts by the department to assist a public
13 school or district that receives a low performance designation under AS 14.03.123
14 [OF DEFICIENT OR IN CRISIS];

15 (6) [(7)] a description of intervention efforts by each school district
16 and school for students who are not meeting state performance standards; and

17 (7) [(8)] the number and percentage of turnover in certificated
18 personnel and superintendents [;

19 (9) THE NUMBER OF TEACHERS BY DISTRICT AND BY
20 SCHOOL WHO ARE TEACHING OUTSIDE THE TEACHER'S AREA OF
21 ENDORSEMENT BUT IN AREAS TESTED BY THE HIGH SCHOOL
22 COMPETENCY EXAMINATION].

23 * **Sec. 4.** AS 14.03.120(d) is amended to read:

24 (d) Annually, before the date set by the district under (e) of this section, each
25 public school shall deliver to the department for posting on the department's Internet
26 website and provide, in a public meeting of parents, students, and community
27 members, a report on the school's performance and the performance of the school's
28 students. The report shall be prepared on a form prescribed by the department and
29 must include

30 (1) information on accreditation;

31 (2) results of norm-referenced achievement tests;

1 (3) results of state standards-based assessments in reading, writing, and
2 mathematics;

3 (4) a description, including quantitative and qualitative measures, of
4 student, parent, community, and business involvement in student learning;

5 (5) a description of the school's attendance, retention, dropout, and
6 graduation rates [, INCLUDING THE NUMBER AND PERCENTAGE OF
7 STUDENTS WHO RECEIVED A DIPLOMA UNDER A WAIVER FROM THE
8 COMPETENCY EXAMINATION REQUIRED UNDER AS 14.03.075(a),] as
9 specified by the state board;

10 (6) the annual percent of enrollment change, regardless of reason, and
11 the annual percent of enrollment change due to student transfers into and out of the
12 school district;

13 (7) if Native language education is provided, a summary and
14 evaluation of the curriculum described in AS 14.30.420;

15 (8) [THE NUMBER AND PERCENTAGE OF STUDENTS IN
16 EACH SCHOOL WHO TAKE AND WHO SUCCESSFULLY COMPLETE AN
17 ALTERNATIVE ASSESSMENT PROGRAM IN READING, ENGLISH, OR
18 MATHEMATICS; AND THE NUMBER AND PERCENTAGE OF PUPILS IN
19 EACH SCHOOL WHO SUCCESSFULLY COMPLETE THE ALTERNATIVE
20 ASSESSMENT PROGRAM BUT WHO DO NOT REACH THE STATE
21 PERFORMANCE STANDARDS AT THE COMPETENCY EXAM LEVEL IN
22 READING, ENGLISH, OR MATHEMATICS; A SCHOOL MAY NOT REPORT
23 RESULTS UNDER THIS PARAGRAPH UNLESS THE SCHOOL COMPLIES
24 WITH THE FAMILY EDUCATIONAL RIGHTS AND PRIVACY
25 REQUIREMENTS OF 34 C.F.R. 99;

26 (9)] the performance designation assigned the school under
27 AS 14.03.123 and the methodology used to assign the performance designation,
28 including the measures used and their relative weights; and

29 (9) [(10)] other information concerning school performance and the
30 performance of the school's students as required by the state board in regulation.

31 * Sec. 5. AS 14.03.123(f) is amended to read:

1 (f) In the accountability system for schools and districts required by this
2 section, the department shall

3 (1) implement 20 U.S.C. 6301 - 7941 (Elementary and Secondary
4 Education Act of 1965), as amended;

5 (2) implement state criteria and priorities for accountability including
6 the use of

7 (A) measures of student performance on standards-based
8 assessments in language arts [READING, WRITING,] and mathematics [,
9 AND INCLUDING COMPETENCY TESTS REQUIRED UNDER
10 AS 14.03.075];

11 (B) measures of student improvement; and

12 (C) other measures identified that are indicators of student
13 success and achievement; and

14 (3) to the extent practicable, minimize the administrative burden on
15 districts.

16 * **Sec. 6.** AS 14.03.250 is repealed and reenacted to read:

17 **Sec. 14.03.250. Application for charter school.** (a) A local school board shall
18 prescribe an application procedure for the establishment of a charter school in that
19 school district. The application procedure must include provisions for an academic
20 policy committee consisting of parents of students attending the school, teachers, and
21 school employees and a proposed form for a contract between a charter school and the
22 local school board, setting out the contract elements required under AS 14.03.255(c).

23 (b) The decision of the local school board approving or denying the
24 application for a charter school must be in writing and must include all relevant
25 findings of fact and conclusions of law.

26 (c) If the local school board approves an application for a charter school, the
27 local school board shall forward the application to the state board for review and
28 approval.

29 (d) If the local school board denies an application for a charter school, the
30 applicant may appeal the denial to the commissioner. The appeal to the commissioner
31 shall be filed not later than 60 days after the local school board issues its written

1 decision of denial. The commissioner shall review the local school board's decision to
 2 determine whether the findings of fact are supported by substantial evidence and
 3 whether the decision is contrary to law. A decision of the commissioner upholding the
 4 denial by the local school board is a final decision not subject to appeal to the state
 5 board.

6 (e) If the commissioner approves a charter school application, the
 7 commissioner shall forward the application to the state board for review and approval.
 8 The application shall be forwarded not later than 30 days after the commissioner
 9 issues a written decision. The state board shall exercise independent judgment in
 10 evaluating the application.

11 * **Sec. 7.** AS 14.03 is amended by adding a new section to read:

12 **Sec. 14.03.253. Charter school application appeal to commissioner.** In an
 13 appeal to the commissioner under AS 14.03.250, the commissioner shall review the
 14 record before the local school board. The commissioner may request written
 15 supplementation of the record from the applicant or the local school board. The
 16 commissioner may

17 (1) remand the appeal to the local school board for further review;

18 (2) approve the charter school application and forward the application
 19 to the state board with or without added conditions; or

20 (3) uphold the decision denying the application for the charter school.

21 * **Sec. 8.** AS 14.03.255(a) is amended to read:

22 (a) A charter school operates as a school in the local school district except that
 23 the charter school (1) is exempt from the local school district's textbook, program,
 24 curriculum, and scheduling requirements; (2) is exempt from AS 14.14.130(c); the
 25 principal of the charter school shall be selected by the academic policy committee and
 26 shall select, appoint, or otherwise supervise employees of the charter school; and (3)
 27 operates under the charter school's annual program budget as set out in the contract
 28 between the local school board and the charter school under (c) of this section. A local
 29 school board may exempt a charter school from other local school district
 30 requirements if the exemption is set out in the contract. A charter school is subject to
 31 [SECONDARY SCHOOL COMPETENCY TESTING AS PROVIDED IN

1 AS 14.03.075 AND OTHER COMPETENCY] tests required by the department.

2 * **Sec. 9.** AS 14.03.260(a) is amended to read:

3 (a) A local school board shall provide an approved charter school with an
 4 annual program budget. The budget shall be not less than the amount generated by the
 5 students enrolled in the charter school less administrative costs retained by the local
 6 school district, determined by applying the indirect cost rate approved by the
 7 Department of Education and Early Development. The "amount generated by students
 8 enrolled in the charter school" is to be determined in the same manner as it would be
 9 for a student enrolled in another public school in that school district **and includes**
 10 **funds generated by special needs under AS 14.17.420(a)(1), secondary school**
 11 **vocational and technical instruction under AS 14.17.420(a)(3), and pupil**
 12 **transportation under AS 14.09.010. A school district shall direct state aid under**
 13 **AS 14.11 for the construction or major maintenance of a charter school facility to**
 14 **the charter school that generated the state aid, subject to the same terms and**
 15 **conditions that apply to state aid under AS 14.11 for construction or major**
 16 **maintenance of a school facility that is not a charter school.**

17 * **Sec. 10.** AS 14.07.165 is amended to read:

18 **Sec. 14.07.165. Duties.** The board shall adopt

- 19 (1) statewide goals and require each governing body to adopt written
 20 goals that are consistent with local needs;
- 21 (2) regulations regarding the application for and award of grants under
 22 AS 14.03.125;
- 23 (3) regulations implementing provisions of AS 14.11.014(b);
- 24 (4) regulations requiring approval by the board before a charter school,
 25 state boarding school, or a public school may provide domiciliary services;
- 26 (5) regulations implementing the **college and career readiness**
 27 **assessment** [SECONDARY SCHOOL STUDENT COMPETENCY
 28 EXAMINATION] provisions of AS 14.03.075 **and providing for the needs of a**
 29 **student who is a child with a disability and setting standards for a waiver under**
 30 **AS 14.03.075; the regulations may address the conditions, criteria, procedure,**
 31 **and scheduling of the assessment** [, INCLUDING THE CRITERIA AND

1 PROCEDURE UNDER WHICH A GOVERNING BODY USES A WAIVER TO
 2 GRANT A DIPLOMA TO A STUDENT; CRITERIA REGARDING GRANTING A
 3 WAIVER MUST INCLUDE PROVISIONS THAT A WAIVER MAY ONLY BE
 4 GRANTED FOR STUDENTS WHO ENTER THE SYSTEM LATE OR HAVE
 5 RARE OR UNUSUAL CIRCUMSTANCES MERITING A WAIVER].

6 * **Sec. 11.** AS 14.07.165 is amended by adding a new subsection to read:

7 (b) In this section, "child with a disability" has the meaning given in
 8 AS 14.30.350.

9 * **Sec. 12.** AS 14.16 is amended by adding a new section to article 2 to read:

10 **Sec. 14.16.100. Application for residential school.** A school district shall
 11 apply to the department for approval to establish and operate a statewide or district-
 12 wide residential school. The department shall accept applications during an open
 13 application period conducted annually. A period of open application in itself does not
 14 indicate that the department will approve the establishment of a new residential
 15 school.

16 * **Sec. 13.** AS 14.16.200(b) is amended to read:

17 (b) Costs that may be claimed by a district for reimbursement under (a) of this
 18 section are

19 (1) one round trip on the least expensive means of transportation
 20 between the student's community of residence and the school during the school year if
 21 the district expends money for the trip; and

22 (2) a per-pupil monthly stipend to cover room and board expenses as
 23 determined by the department on a regional basis and not to exceed the following
 24 amounts:

25 (A) for the Southeast Region (Region I), \$1,230 [\$820];

26 (B) for the Southcentral Region (Region II), \$1,200 [\$800];

27 (C) for the Interior Region (Region III), \$1,452 [\$968];

28 (D) for the Southwest Region (Region IV), \$1,509 [\$1,006];

29 (E) for the Northern Remote Region (Region V), \$1,776

30 [\$1,184].

31 * **Sec. 14.** AS 14.17.470 is amended to read:

1 **Sec. 14.17.470. Base student allocation.** The base student allocation is \$5,765
2 [\$5,680].

3 * **Sec. 15.** AS 14.17.470, as amended by sec. 14 of this Act, is amended to read:

4 **Sec. 14.17.470. Base student allocation.** The base student allocation is \$5,823
5 [\$5,765].

6 * **Sec. 16.** AS 14.17.470, as amended by secs. 14 and 15 of this Act, is amended to read:

7 **Sec. 14.17.470. Base student allocation.** The base student allocation is \$5,881
8 [\$5,823].

9 * **Sec. 17.** AS 23.15.835(d) is amended to read:

10 (d) Notwithstanding AS 23.15.840(a), for the fiscal years ending June 30,
11 2009, through June 30, 2024 [2014], the money collected under this section or
12 otherwise appropriated to the Alaska Workforce Investment Board, formerly known as
13 the Alaska Human Resource Investment Council, shall be allocated directly in the
14 following percentages to the following institutions for programs consistent with
15 AS 23.15.820 - 23.15.850 and capital improvements:

16	University of Alaska	45 percent
17	University of Alaska Southeast	5 percent
18	Galena Project Education Vocational Training Center	4 percent
19	Kotzebue Technical Center	9 percent
20	Alaska Vocational Technical Center	17 percent
21	Northwestern Alaska Career and Technical Center	3 percent
22	Southwest Alaska Vocational and Education Center	3 percent
23	Yuut Elitnaurviat, Inc. People's Learning Center	9 percent
24	Delta Career Advancement Center	3 percent
25	New Frontier Vocational Technical Center	2 percent

26 * **Sec. 18.** AS 23.15.835(e) is amended to read:

27 (e) The institutions receiving funding under (d) of this section shall provide an
28 expenditure and performance report to the department by November 1 of each year
29 that includes the

30 (1) percentage of former participants in the program who have jobs
31 one year after leaving the program;

1 (2) median wage of former participants seven to 12 months after
2 leaving the program;

3 (3) percentage of former participants who were employed after leaving
4 the program who received training under the program that was related or somewhat
5 related to the former participants' jobs seven to 12 months after leaving the program;

6 (4) percentage of former participants who indicate some level of
7 satisfaction with the training received under the program; [AND]

8 (5) percentage of employers who indicate satisfaction with the services
9 provided through the program;

10 (6) description of each vocational education course funded through
11 the allocation set out in (d) of this section that permits high school students to
12 earn dual credit upon course completion, and the number of high school students
13 who earned dual credit in the past year; and

14 (7) copy of any articulation agreement established under (g) of this
15 section that either was in effect for the prior year or is in process for the next
16 year of funding, and the number of high school students who earned dual credit
17 under each articulation agreement.

18 * **Sec. 19.** AS 23.15.835 is amended by adding new subsections to read:

19 (g) The institutions receiving funding under (d) of this section shall establish
20 and maintain at least one articulation agreement under which dual credit may be
21 earned by high school students upon completion of a vocational education course.

22 (h) An institution's failure to comply with (e) or (g) of this section shall result
23 in a withholding penalty of 20 percent of the funding allocated under (d) of this
24 section in the following year.

25 * **Sec. 20.** AS 23.15.850 is amended by adding new paragraphs to read:

26 (3) "articulation agreement" means a dual-credit partnership between a
27 school district and an institution receiving financing under AS 23.15.835(d) that
28 describes vocational education courses, student eligibility, course location, academic
29 policies, student support services, transcribing of credit, funding, and other items
30 required by the partnering institutions;

31 (4) "dual credit" means simultaneous high school credit and credit

1 towards a career or vocational certification.

2 * **Sec. 21.** AS 43.20.014(a) is amended to read:

3 (a) A taxpayer is allowed a credit against the tax due under this chapter for
4 cash contributions accepted for

5 (1) direct instruction, research, and educational support purposes,
6 including library and museum acquisitions, and contributions to endowment, by an
7 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
8 four-year college accredited by a regional accreditation association;

9 (2) secondary school level vocational education courses, programs, and
10 facilities by a school district in the state;

11 (3) vocational education courses, programs, and facilities by a state-
12 operated vocational technical education and training school;

13 (4) a facility or an annual intercollegiate sports tournament by a
14 nonprofit, public or private, Alaska two-year or four-year college accredited by a
15 regional accreditation association;

16 (5) Alaska Native cultural or heritage programs and educational
17 support, including mentoring and tutoring, provided by a nonprofit agency for public
18 school staff and for students who are in grades kindergarten through 12 in the state;

19 (6) education, research, rehabilitation, and facilities by an institution
20 that is located in the state and that qualifies as a coastal ecosystem learning center
21 under the Coastal America Partnership established by the federal government; [AND]

22 (7) the Alaska higher education investment fund under AS 37.14.750;

23 (8) the funding of a scholarship awarded by a nonprofit
24 organization to a dual-credit student to defray the cost of tuition, registration,
25 course, and textbook fees; and

26 (9) the construction, operation, or maintenance of a residential
27 housing facility by a residential school approved by the Department of Education
28 and Early Development under AS 14.16.200.

29 * **Sec. 22.** AS 43.20.014(a), as that subsection read following amendment by sec.14, ch. 92,
30 SLA 2010, until amended by sec. 21, ch. 74, SLA 2012, is amended to read:

31 (a) A taxpayer is allowed a credit against the tax due under this chapter for

1 cash contributions accepted

2 (1) for direct instruction, research, and educational support purposes,
3 including library and museum acquisitions, and contributions to endowment, by an
4 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
5 four-year college accredited by a regional accreditation association;

6 (2) for secondary school level vocational education courses and
7 programs by a school district in the state;

8 (3) by a state-operated vocational technical education and training
9 school; [AND]

10 (4) for the Alaska higher education investment fund under
11 AS 37.14.750;

12 (5) for the funding of a scholarship awarded by a nonprofit
13 organization to a dual-credit student to defray the cost of tuition, registration,
14 course, and textbook fees; and

15 (6) for the construction, operation, or maintenance of a residential
16 housing facility by a residential school approved by the Department of Education
17 and Early Development under AS 14.16.200.

18 * **Sec. 23.** AS 43.20.014(f) is amended by adding new paragraphs to read:

19 (3) "dual-credit student" means a secondary level student in the state
20 who simultaneously earns college and high school credit for a course;

21 (4) "nonprofit organization" means a charitable or educational
22 organization in the state that is exempt from taxation under 26 U.S.C. 501(c)(3)
23 (Internal Revenue Code).

24 * **Sec. 24.** AS 43.65.018(a) is amended to read:

25 (a) A person engaged in the business of mining in the state is allowed a credit
26 against the tax due under this chapter for cash contributions accepted for

27 (1) direct instruction, research, and educational support purposes,
28 including library and museum acquisitions, and contributions to endowment, by an
29 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
30 four-year college accredited by a regional accreditation association;

31 (2) secondary school level vocational education courses, programs, and

1 facilities by a school district in the state;

2 (3) vocational education courses, programs, and facilities by a state-
3 operated vocational technical education and training school;

4 (4) a facility or an annual intercollegiate sports tournament by a
5 nonprofit, public or private, Alaska two-year or four-year college accredited by a
6 regional accreditation association;

7 (5) Alaska Native cultural or heritage programs and educational
8 support, including mentoring and tutoring, provided by a nonprofit agency for public
9 school staff and for students who are in grades kindergarten through 12 in the state;

10 (6) education, research, rehabilitation, and facilities by an institution
11 that is located in the state and that qualifies as a coastal ecosystem learning center
12 under the Coastal America Partnership established by the federal government; [AND]

13 (7) the Alaska higher education investment fund under AS 37.14.750;

14 (8) the funding of a scholarship awarded by a nonprofit
15 organization to a dual-credit student to defray the cost of tuition, registration,
16 course, and textbook fees; and

17 (9) the construction, operation, or maintenance of a residential
18 housing facility by a residential school approved by the Department of Education
19 and Early Development under AS 14.16.200.

20 * Sec. 25. AS 43.65.018(a), as that subsection read following amendment by sec. 35, ch. 92,
21 SLA 2010, until amended by sec. 21, ch. 74, SLA 2012, is amended to read:

22 (a) A person engaged in the business of mining in the state is allowed a credit
23 against the tax due under this chapter for cash contributions accepted

24 (1) for direct instruction, research, and educational support purposes,
25 including library and museum acquisitions, and contributions to endowment, by an
26 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
27 four-year college accredited by a regional accreditation association;

28 (2) for secondary school level vocational education courses and
29 programs by a school district in the state;

30 (3) by a state-operated vocational technical education and training
31 school; [AND]

1 (4) for the Alaska higher education investment fund under
2 AS 37.14.750;

3 (5) for the funding of a scholarship awarded by a nonprofit
4 organization to a dual-credit student to defray the cost of tuition, registration,
5 course, and textbook fees; and

6 (6) for the construction, operation, or maintenance of a residential
7 housing facility by a residential school approved by the Department of Education
8 and Early Development under AS 14.16.200.

9 * **Sec. 26.** AS 43.65.018(f) is amended by adding new paragraphs to read:

10 (3) "dual-credit student" means a secondary level student in the state
11 who simultaneously earns college and high school credit for a course;

12 (4) "nonprofit organization" means a charitable or educational
13 organization in the state that is exempt from taxation under 26 U.S.C. 501(c)(3)
14 (Internal Revenue Code).

15 * **Sec. 27.** AS 43.75.018 is amended to read:

16 (a) A person engaged in a fisheries business is allowed a credit against the tax
17 due under this chapter for cash contributions accepted for

18 (1) direct instruction, research, and educational support purposes,
19 including library and museum acquisitions, and contributions to endowment, by an
20 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
21 four-year college accredited by a regional accreditation association;

22 (2) secondary school level vocational education courses, programs, and
23 facilities by a school district in the state;

24 (3) vocational education courses, programs, and facilities by a state-
25 operated vocational technical education and training school;

26 (4) a facility or an annual intercollegiate sports tournament by a
27 nonprofit, public or private, Alaska two-year or four-year college accredited by a
28 regional accreditation association;

29 (5) Alaska Native cultural or heritage programs and educational
30 support, including mentoring and tutoring, provided by a nonprofit agency for public
31 school staff and for students who are in grades kindergarten through 12 in the state;

1 (6) education, research, rehabilitation, and facilities by an institution
 2 that is located in the state and that qualifies as a coastal ecosystem learning center
 3 under the Coastal America Partnership established by the federal government; [AND]

4 (7) the Alaska higher education investment fund under AS 37.14.750;

5 (8) the funding of a scholarship awarded by a nonprofit
 6 organization to a dual-credit student to defray the cost of tuition, registration,
 7 course, and textbook fees; and

8 (9) the construction, operation, or maintenance of a residential
 9 housing facility by a residential school approved by the Department of Education
 10 and Early Development under AS 14.16.200.

11 * Sec. 28. AS 43.75.018(a), as that subsection read following amendment by sec. 42, ch. 92,
 12 SLA 2010, until amended by sec. 23, ch. 74, SLA 2012, is amended to read:

13 (a) A person engaged in a fisheries business is allowed a credit against the tax
 14 due under this chapter for cash contributions accepted

15 (1) for direct instruction, research, and educational support purposes,
 16 including library and museum acquisitions, and contributions to endowment, by an
 17 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
 18 four-year college accredited by a regional accreditation association;

19 (2) for secondary school level vocational education courses and
 20 programs by a school district in the state;

21 (3) by a state-operated vocational technical education and training
 22 school; [AND]

23 (4) for the Alaska higher education investment fund under
 24 AS 37.14.750;

25 (5) for the funding of a scholarship awarded by a nonprofit
 26 organization to a dual-credit student to defray the cost of tuition, registration,
 27 course, and textbook fees; and

28 (6) for the construction, operation, or maintenance of a residential
 29 housing facility by a residential school approved by the Department of Education
 30 and Early Development under AS 14.16.200.

31 * Sec. 29. AS 43.75.018 is amended by adding new paragraphs to read:

1 (3) "dual-credit student" means a secondary level student in the state
2 who simultaneously earns college and high school credit for a course;

3 (4) "nonprofit organization" means a charitable or educational
4 organization in the state that is exempt from taxation under 26 U.S.C. 501(c)(3)
5 (Internal Revenue Code).

6 * **Sec. 30.** AS 43.77.045(a) is amended to read:

7 (a) In addition to the credit allowed under AS 43.77.040, a person engaged in
8 a floating fisheries business is allowed a credit against the tax due under this chapter
9 for cash contributions accepted for

10 (1) direct instruction, research, and educational support purposes,
11 including library and museum acquisitions, and contributions to endowment, by an
12 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
13 four-year college accredited by a regional accreditation association;

14 (2) secondary school level vocational education courses, programs, and
15 facilities by a school district in the state;

16 (3) vocational education courses, programs, and facilities by a state-
17 operated vocational technical education and training school;

18 (4) a facility or an annual intercollegiate sports tournament by a
19 nonprofit, public or private, Alaska two-year or four-year college accredited by a
20 regional accreditation association;

21 (5) Alaska Native cultural or heritage programs and educational
22 support, including mentoring and tutoring, provided by a nonprofit agency for public
23 school staff and for students who are in grades kindergarten through 12 in the state;

24 (6) education, research, rehabilitation, and facilities by an institution
25 that is located in the state and that qualifies as a coastal ecosystem learning center
26 under the Coastal America Partnership established by the federal government; [AND]

27 (7) the Alaska higher education investment fund under AS 37.14.750;

28 (8) the funding of a scholarship awarded by a nonprofit
29 organization to a dual-credit student to defray the cost of tuition, registration,
30 course, and textbook fees; and

31 (9) the construction, operation, or maintenance of a residential

1 housing facility by a residential school approved by the Department of Education
 2 and Early Development under AS 14.16.200.

3 * **Sec. 31.** AS 43.77.045(a), as that subsection read following amendment by sec. 49, ch. 92,
 4 SLA 2010, until amended by sec. 25, ch. 74, SLA 2012, is amended to read:

5 (a) In addition to the credit allowed under AS 43.77.040, a person engaged in
 6 a floating fisheries business is allowed a credit against the tax due under this chapter
 7 for cash contributions accepted

8 (1) for direct instruction, research, and educational support purposes,
 9 including library and museum acquisitions, and contributions to endowment, by an
 10 Alaska university foundation or by a nonprofit, public or private, Alaska two-year or
 11 four-year college accredited by a regional accreditation association;

12 (2) for secondary school level vocational education courses and
 13 programs by a school district in the state;

14 (3) by a state-operated vocational technical education and training
 15 school; [AND]

16 (4) for the Alaska higher education investment fund under
 17 AS 37.14.750;

18 (5) for the funding of a scholarship awarded by a nonprofit
 19 organization to a dual-credit student to defray the cost of tuition, registration,
 20 course, and textbook fees; and

21 (6) for the construction, operation, or maintenance of a residential
 22 housing facility by a residential school approved by the Department of Education
 23 and Early Development under AS 14.16.200.

24 * **Sec. 32.** AS 43.77.045(f) is amended by adding new paragraphs to read:

25 (3) "dual-credit student" means a secondary level student in the state
 26 who simultaneously earns college and high school credit for a course;

27 (4) "nonprofit organization" means a charitable or educational
 28 organization in the state that is exempt from taxation under 26 U.S.C 501(c)(3)
 29 (Internal Revenue Code).

30 * **Sec. 33.** The uncodified law of the State of Alaska is amended by adding a new section to
 31 read:

1 TRANSITION: STUDENT TESTING IN PROGRESS. Until June 30, 2017, a school
2 district shall continue to administer the competency examination under former AS 14.03.075,
3 and the regulations adopted under former AS 14.03.075, in effect on August 31, 2014, to a
4 student who seeks to qualify for a secondary school diploma under former AS 14.03.075, as it
5 read on August 31, 2014.

6 * **Sec. 34.** The uncodified law of the State of Alaska is amended by adding a new section to
7 read:

8 TRANSITION: CHARTER SCHOOL APPLICATIONS. Sections 6 and 7 of this Act
9 apply to charter school applications filed with a local school board on or after September 1,
10 2014.

11 * **Sec. 35.** The uncodified law of the State of Alaska is amended by adding a new section to
12 read:

13 TRANSITION: REGULATIONS. The Department of Education and Early
14 Development, the Department of Labor and Workforce Development, and the Department of
15 Revenue may proceed to adopt regulations necessary to implement their respective changes
16 made by this Act. The regulations take effect under AS 44.62 (Administrative Procedure Act),
17 but not before the effective date of the relevant provision of this Act implemented by the
18 regulation.

19 * **Sec. 36.** Sections 17 and 35 of this Act take effect immediately under AS 01.10.070(c).

20 * **Sec. 37.** Section 14 of this Act takes effect July 1, 2014.

21 * **Sec. 38.** Sections 1, 15, and 18 - 20 of this Act take effect July 1, 2015.

22 * **Sec. 39.** Section 16 of this Act takes effect July 1, 2016.

23 * **Sec. 40.** Sections 22, 25, 28, and 31 of this Act take effect January 1, 2021.

24 * **Sec. 41.** Except as provided in secs. 36 - 40 of this Act, this Act takes effect September 1,
25 2014.

Kenai Peninsula Borough School District 2017-10-17

FY17 Admin travel

	Principal's Conf	X-curr	Region Mtg	Admin mtg	Other	Totals
Homer High	1,081.33	10,789.60	-	1,038.59	-	12,909.52
KCHS	868.12	4,402.81	1,594.97	51.84	-	6,917.74
Seward High	547.00	-	469.80	854.51	-	1,871.31
Soldotna High	880.82	7,789.63	1,735.26	27.96	755.00	11,188.67
Nikiski jr/sr High	624.20	2,089.42	447.51	601.62	-	3,762.75

November 6, 2017

Kenai Peninsula Borough School District
Utilities

FY17 Actual	Utilities	Energy	
Charter Schools			Total
Kaleidoscope	6,960	83,760	90,720
Soldotna Montessori	3,259	34,849	38,108
Aurora Borealis	4,561	32,548	37,109
Fireweed	6,088	36,443	42,531
Charter School Totals	20,868	187,600	208,468
Schools			
Tebughna	105,054	109,399	214,453
Ninilchik	4,987	142,975	147,962
Susan B English	29,439	188,413	217,852
Homer High	86,671	483,779	570,450
KCHS	47,972	508,402	556,374
Seward High	115,778	156,425	272,203
SOHI	25,416	414,387	439,803
Nikiski Jr/Sr High	24,853	330,767	355,620
Kenai Middle	14,468	209,276	223,744
Skyview	16,810	423,953	440,763
Homer Middle	9,778	120,472	130,250
Seward Middle	55,803	124,047	179,850
Marathon	3,937	-	3,937
River City	101	-	101
Soldotna Prep	11,913	191,965	203,878
Chapman	13,443	84,785	98,228
Cooper Landing	20,538	22,503	43,041
Paul Banks	19,250	97,096	116,346
Nanwalek	145,258	100,427	245,685
Hope	29,606	51,341	80,947
Moose Pass	22,000	34,597	56,597
Nikolaevsk	9,774	68,541	78,315
Port Graham	133,967	98,874	232,841
Seward Elementary	31,054	117,722	148,776
Soldotna Elementary	7,143	102,554	109,697
Sterling Elementary	10,694	84,330	95,024
Tustumena Elementary	4,269	120,620	124,889
Redoubt Elementary	8,096	105,994	114,090
McNeil Canyon Elementary	8,567	73,613	82,180
K-Beach Elementary	14,609	123,997	138,606
Razdolna	7,550	26,042	33,592
West Homer Elementary	9,269	156,146	165,415
Mountain View Elementary	14,564	143,726	158,290
Nikiski North Star Elementary	17,041	168,640	185,681

Voznesenka	10,093	23,317	33,410
K-Selo	8,148	18,298	26,446
Homer Flex	9,492	8,460	17,952
Kenai Alternative	12,912	72,173	85,085
Connections	35,894	-	35,894
Schools Totals	1,156,211	5,308,056	6,464,267
District Office			
School Board	-	-	-
Superintendent	21,468	-	21,468
Asst. Superintendent - Instructional Support	6,530	9,982	16,512
Asst. Superintendent - Instruction	4,952	-	4,952
Finance	16,305	-	16,305
Planning & Operations	446	-	446
Purchasing/Warehouse	7,124	95,733	102,857
Human Resources	10,681	-	10,681
Information Services	237,705	-	237,705
Erate	-	-	-
Pupil Services	4,920	-	4,920
Districtwide Services	-	84,002	84,002
Elementary Ed/Curriculum	4,224	-	4,224
Secondary Ed/Pupil Act	4,670	-	4,670
K-12/Assessment	7,179	-	7,179
Nursing	142	-	142
District Office Total	326,346	189,717	516,063
Totals	1,503,425	5,685,373	7,188,798

Kenai Peninsula Borough School District
 Utilities

FY17 Actual

Charter Schools

	4310 Water/Sewage	4320 Garbage	4331 Postage	4332 Telephone	4350 In-Kind	4360 Electricity	4370 Natural/Bottled gas	4380 Fuel for heating	Total
Kaleidoscope	2,438	2,508	480	1,534	-	53,441	30,319	-	90,720
Soldotna Montessori	1,219	1,173	350	517	-	21,626	13,223	-	38,108
Aurora Borealis	589	2,258	533	1,181	-	21,750	10,798	-	37,109
Fireweed	2,495	1,342	212	2,039	-	18,947	14,101	3,395	42,531
Charter School Totals	6,741	7,281	1,575	5,271	-	115,764	68,441	3,395	208,468

FY17 Actual

Schools	4310 Water/Sewage	4320 Garbage	4331 Postage	4332 Telephone	4350 In-Kind	4360 Electricity	4370 Natural/Bottled gas	4380 Fuel for heating	Total
Tebughna	29,275	-	407	75,372	-	105,435	-	3,964	214,453
Ninilchik	462	2,198	113	2,214	-	99,692	-	43,283	147,962
Susan B English	16,257	-	108	13,074	-	69,235	-	119,178	217,852
Homer High	52,010	5,679	1,630	27,352	-	389,064	94,715	-	570,450
KCHS	18,119	8,594	2,558	18,701	-	347,380	161,022	-	556,374
Seward High	55,662	9,328	2,062	48,726	-	35,512	-	120,913	272,203
SOHI	7,131	12,388	1,379	4,518	-	320,220	94,167	-	439,803
Nikiski Jr/Sr High	50	10,295	2,807	11,701	-	267,771	62,996	-	355,620
Kenai Middle	4,857	5,465	1,099	3,047	-	146,249	63,027	-	223,744
Skyview	462	11,183	1,463	3,702	-	339,864	84,089	-	440,763
Homer Middle	5,859	1,685	1,234	1,000	-	87,956	32,516	-	130,250
Seward Middle	8,987	4,285	829	41,702	-	78,461	-	45,586	179,850
Marathon	-	-	-	3,937	-	-	-	-	3,937
River City	-	-	101	-	-	-	-	-	101
Soldotna Prep	3,149	4,247	994	3,523	-	140,109	51,856	-	203,878
Chapman	9,950	1,378	629	1,486	-	57,037	27,748	-	98,228
Cooper Landing	50	3,299	20	17,169	-	16,082	6,421	-	43,041
Paul Banks	7,399	3,588	110	8,153	-	69,099	27,997	-	116,346
Nanwalek	12,361	-	-	132,897	-	45,499	52,163	2,765	245,685
Hope	-	-	138	29,468	-	32,351	18,990	-	80,947
Moose Pass	398	5,284	185	16,133	-	15,120	19,477	-	56,597
Nikolaevsk	2,426	1,071	445	5,832	-	51,738	16,803	-	78,315
Port Graham	1,200	-	-	132,758	-	26,121	72,753	-	232,841
Seward Elementary	5,497	5,540	845	19,172	-	73,165	44,557	-	148,776
Soldotna Elementary	2,658	2,911	203	1,371	-	66,797	35,757	-	109,697
Sterling Elementary	50	3,630	472	6,542	-	59,319	25,011	-	95,024
Tustumena Elementary	50	2,695	505	1,019	-	84,886	35,734	-	124,889
Redoubt Elementary	2,219	4,113	343	1,421	-	61,998	43,996	-	114,090
McNeil Canyon Elementary	1,680	430	114	6,343	-	54,550	19,063	-	82,180
K-Beach Elementary	147	3,849	129	10,484	-	92,587	31,410	-	138,606
Razdolna	1,618	600	224	5,108	-	26,042	-	-	33,592
West Homer Elementary	5,845	1,645	248	1,531	-	89,404	66,742	-	165,415
Mountain View Elementary	5,706	6,190	369	2,299	-	104,508	39,218	-	158,290
Nikiski North Star Elementary	267	6,434	363	9,977	-	123,883	44,757	-	185,681
Voznesenka	2,554	1,306	393	5,840	-	21,729	1,588	-	33,410
K-Selo	585	2,262	244	5,057	-	18,298	-	-	26,446
Homer Flex	1,249	846	20	7,377	-	6,878	1,582	-	17,952
Kenai Alternative	1,580	1,481	250	9,601	-	47,909	24,264	-	85,085
Connections	1,172	-	1,579	33,143	-	-	-	-	35,894
Schools Totals	268,941	133,899	24,621	728,750	-	3,671,948	1,300,419	335,689	6,464,267

FY17 Actual

	4310	4320	4331	4332	4350	4360	4370	4380	Total
	Water/Sewage	Garbage	Postage	Telephone	In-Kind	Electricity	Natural/Bottled gas	Fuel for heating	
District Office									
School Board									
Superintendent			355	21,113					21,468
Asst. Superintendent - Instructional									
Support	218		57	6,255		6,626	3,356		16,512
Asst. Superintendent - Instruction			(71)	5,023					4,952
Finance			7,422	8,883					16,305
Planning & Operations				446					446
Purchasing/Warehouse			281	892					102,857
Human Resources	5,951		1,636	9,045		75,966	19,767		10,681
Information Services				237,705					237,705
Erate									
Pupil Services			857	4,063					4,920
Districtwide Services					84,002				84,002
Elementary Ed/Curriculum			6	4,218					4,224
Secondary Ed/Pupil Act			318	4,352					4,670
K-12/Assessment			119	7,060					7,179
Nursing	132		10						142
District Office Total	6,301		10,990	309,055	84,002	82,592	23,123		516,063
Totals	281,983	141,180	37,186	1,043,076	84,002	3,870,304	1,391,983	339,084	7,188,798

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

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

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

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

4200 TRAVEL

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

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

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

4310 WATER & SEWAGE - for building, including bottled water and water dispensing units

4320 GARBAGE - for building.

4331 POSTAGE

Charge this account with payments for postage stamps, stamped cards and envelopes, deposits for meter postage, postage meter machine rental, and post office box rental.

4332 TELEPHONE

Charge this account with all costs for telephone equipment, local and long distance services, including the original cost of telephone installation and any subsequent rearrangement or alteration necessary to the continued operation of such facilities. Telegrams and fax costs are also charged to this account.

4360 ELECTRICITY - for building.

4380 FUEL - for building

4401 FREIGHT COSTS

Expenditures for shipping freight to remote schools.

4402 PURCHASED SERVICES

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

4408 COPY SERVICES

Per copy costs are recorded under this object code.

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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.

Kenai Peninsula Borough School District			
Equipment			
FY17 Actual			
	Equipment	Technology	Equipment
Charter Schools	5101	5102	Total
Kaleidoscope	-	-	-
Soldotna Montessori	-	-	-
Aurora Borealis	2,734	52,140	54,874
Fireweed	10,277	54,717	64,994
Charter School Totals	13,011	106,857	119,868
Schools			
Tebughna	-	506	506
Ninlichik	904	5,780	6,684
Susan B English	1,260	564	1,824
Homer High	1,372	12,102	13,474
KCHS	3,713	13,499	17,212
Seward High	3,790	19,311	23,101
SOHI	11,489	6,724	18,213
Nikiski Jr/Sr High	11,228	23,403	34,631
Kenai Middle	218	184	402
Skyview	111	5,169	5,280
Homer Middle	1,917	1,747	3,664
Seward Middle	2,035	5,331	7,366
Marathon	-	-	-
River City	749	567	1,316
Soldotna Prep	1,916	9,914	11,830
Chapman	-	2,998	2,998
Cooper Landing	-	-	-
Paul Banks	-	6,437	6,437
Nanwalek	500	-	500
Hope	-	-	-
Moose Pass	1,260	-	1,260
Nikolaevsk	1,255	3,448	4,703
Port Graham	-	3,832	3,832
Seward Elementary	-	-	-
Soldotna Elementary	654	-	654
Sterling Elementary	1,650	1,397	3,047
Tustumena Elementary	-	6,135	6,135
Redoubt Elementary	924	450	1,374
McNeil Canyon Elementary	-	333	333
K-Beach Elementary	(50)	82	32
Razdolna	-	440	440
West Homer Elementary	-	554	554
Mountain View Elementary	2,269	750	3,019
Nikiski North Star Elementary	1,103	99	1,202
Voznesenka	1,012	60	1,072
K-Selo	-	465	465
Homer Flex	-	-	-
Kenai Alternative	3,077	4,095	7,172
Connections	511	145,624	146,135
Schools Totals	54,867	282,000	336,867
District Office			
School Board	-	9,773	9,773
Superintendent	2,849	381	3,230
Communication	-	2,732	2,732
Asst. Superintendent - Instructional Support	8,121	-	8,121
Asst. Superintendent - Instruction	1,714	1,079	2,793

Finance	505	-	505
Planning & Operations	4,000	348	4,348
Purchasing/Warehouse	-	6,757	6,757
Human Resources	4,276	4,028	8,304
Information Services	950	25,728	26,678
Erate	2,519	925,466	927,985
Pupil Services	1,688	17,984	19,672
Districtwide Services	-	-	-
Elementary Ed/Curriculum	-	793	793
Secondary Ed/Pupil Act	10,471	21,897	32,368
K-12/Assessment	-	920	920
Nursing	1,222	79	1,301
District Office Total	38,315	1,017,965	1,056,280
Totals	106,193	1,406,822	1,513,015

Kenai Peninsula Borough School District
Equipment

FY17 Actual

Equipment - 5101

Charter Schools	Regular Instruction	District Admin	School Admin Support	Special Ed	SPED - Supt Svcs/Student	Supt Svcs - Instruction	Voc Ed	Operation of Plant	5101 Sub-Total
Kaleidoscope									
Soldotna Montessori									
Aurora Borealis	2,734								2,734
Fireweed	1,260		170					8,847	10,277
Charter School Totals	3,994		170	-	-	-	-	8,847	13,011

FY17 Actual

Equipment - 5101

Charter Schools	Regular Instruction	District Admin	School Admin Support	Special Ed	SPED - Supt Svcs/Student	Supt Svcs - Instruction	Voc Ed	Operation of Plant	5101 Sub-Total
Tebughna									-
Ninilchik	904								904
Susan B English	1,260								1,260
Homer High	1,372								1,372
KCHS	2,497							1,216	3,713
Seward High	3,790								3,790
SOHI	11,439		50						11,489
Nikiski Jr/Sr High	11,020						208		11,228
Kenai Middle							218		218
Skyview			111						111
Homer Middle	1,917								1,917
Seward Middle	2,035								2,035
Marathon									-
River City			749						749
Soldotna Prep	1,916								1,916
Chapman									-
Cooper Landing									-
Paul Banks									-
Nanwalek	500								500
Hope									-
Moose Pass	1,260								1,260
Nikolaevsk								1,255	1,255
Port Graham									-
Seward Elementary									-
Soldotna Elementary				654					654
Sterling Elementary	1,650								1,650
Tustumena Elementary									-
Redoubt Elementary	340							584	924
McNeil Canyon Elementary									-
K-Beach Elementary			(50)						(50)
Razdoina									-
West Homer Elementary									-
Mountain View Elementary								2,269	2,269
Nikiski North Star Elementary								1,103	1,103
Voznesenka	1,012								1,012
K-Selo									-
Homer Flex									-
Kenai Alternative	2,509							568	3,077
Connections	511								511
Schools Totals	45,932		860	654			426	6,995	54,867

FY17 Actual

Equipment Technology - 5102

Charter Schools Schools	Regular Instruction	District Admin	School Admin - Support	Special Ed	SPED - Supt Svcs/Student	Library Services	Health Services	Voc Ed	5102 Sub-Total
Tebughna	506								506
Ninilchik	5,780								5,780
Susan B English	564								564
Homer High	12,102								12,102
KCHS	13,310					189			13,499
Seward High	19,311								19,311
SOHI	5,253						1,471		6,724
Nikiski Jr/Sr High	23,403								23,403
Kenai Middle	82					102			184
Skyview	5,099							70	5,169
Homer Middle	1,747								1,747
Seward Middle	5,331								5,331
Marathon	-								-
River City	567								567
Soldotna Prep	9,914								9,914
Chapman	2,998								2,998
Cooper Landing	-								-
Paul Banks	6,437								6,437
Nanwalek	-								-
Hope	-								-
Moose Pass	-								-
Nikolaevsk	3,327		121						3,448
Port Graham	3,832								3,832
Seward Elementary	-								-
Soldotna Elementary	-								-
Sterling Elementary	1,397								1,397
Tustumena Elementary	6,135								6,135
Redoubt Elementary	450								450
McNeil Canyon Elementary	333								333
K-Beach Elementary	82								82
Razdolna	440								440
West Homer Elementary	554								554
Mountain View Elementary	750								750
Nikiski North Star Elementary	99								99
Voznesenka	60								60
K-Selo	465								465
Homer Flex	-								-
Kenai Alternative	3,076		1,019						4,095
Connections	145,624								145,624
Schools Totals	279,028		1,140			291	1,471	70	282,000

FY17 Actual

Equipment - 5101

Charter Schools	Regular Instruction	District Admin	School Admin Support	Special Ed	SPED - Supt Svcs/Student	Supt Svcs - Instruction	Voc Ed	Operation of Plant	5101 Sub-Total
District Office									
School Board									-
Superintendent		2,849							2,849
Communication									-
Asst. Superintendent - Instructional Support								8,121	8,121
Asst. Superintendent - Instruction		1,714							1,714
Finance		505							505
Planning & Operations								4,000	4,000
Purchasing/Warehouse									-
Human Resources		4,276							4,276
Information Services		950							950
Erate	2,519								2,519
Pupil Services					1,688				1,688
Districtwide Services									-
Elementary Ed/Curriculum									-
Secondary Ed/Pupil Act K-12/Assessment						857	9,614		10,471
Nursing		1,222							1,222
District Office Total	2,519	11,516	-	-	1,688	857	9,614	12,121	38,315
Totals	52,445	11,516	1,030	654	1,688	857	10,040	27,963	106,193

FY17 Actual

Equipment Technology - 5102

Charter Schools	Regular Instruction	District Admin	School Admn - Support	Special Ed	SPED - Supt Svcs/Student	Library Services	Health Services	Voc Ed	5102 Sub-Total
District Office									
School Board		9,773							9,773
Superintendent		381							381
Communication		2,732							2,732
Asst. Superintendent - Instructional Support									-
Asst. Superintendent - Instruction		1,079							1,079
Finance									-
Planning & Operations		348							348
Purchasing/Warehouse		6,757							6,757
Human Resources		4,028							4,028
Information Services		25,728							25,728
Erate	925,466								925,466
Pupil Services				13,107	4,877				17,984
Districtwide Services									-
Elementary Ed/Curriculum	333	460							793
Secondary Ed/Pupil Act	17,368								21,897
K-12/Assessment		920					4,529		920
Nursing		79							79
District Office Total	943,167	52,285		13,107	4,877			4,529	1,017,965
Totals	1,329,052	52,285	1,140	13,107	4,877	291	1,471	4,599	1,406,822

Kenai Peninsula Borough School District							
Other expenses							
FY17 Actual	Other	Career	Professional	Physical Exam	Moving	Indirect	
	Expenses	Development	Dues	Reimbursement	Expenses	Costs	
	4901	4902	4903	4904	4906	4950	
Charter Schools							Total
Kaleidoscope	85	-	700	-	-	110,262	111,047
Soldotna Montessori	5,998	-	-	-	-	74,060	80,058
Aurora Borealis	145	-	100	-	-	84,780	85,025
Fireweed	500	-	-	-	-	51,158	51,658
Charter School Totals	6,728	-	800	-	-	320,260	327,788
Schools							
Tebughna	6,715	-	700	-	-	-	7,415
Ninilchik	1,685	-	561	-	-	-	2,246
Susan B English	2,474	-	561	-	-	-	3,035
Homer High	2,880	-	1,275	-	-	-	4,155
KCHS	7,430	-	1,122	-	-	-	8,552
Seward High	3,480	-	561	-	-	-	4,041
SOHI	8,080	-	1,122	-	-	-	9,202
Nikiski Jr/Sr High	4,075	-	1,122	-	-	-	5,197
Kenai Middle	369	-	1,122	-	-	-	1,491
Skyview	322	-	1,122	-	-	-	1,444
Homer Middle	-	-	561	-	-	-	561
Seward Middle	321	-	80	-	-	-	401
Marathon	-	-	-	-	-	-	-
River City	520	-	100	-	-	-	620
Soldotna Prep	2,250	-	561	-	-	-	2,811
Chapman	-	-	100	-	-	-	100
Cooper Landing	-	-	20	-	-	-	20
Paul Banks	54	-	700	-	-	-	754
Nanwalek	7,155	-	650	-	-	-	7,805
Hope	95	-	100	-	-	-	195
Moose Pass	145	-	20	-	-	-	165
Nikolaevsk	575	-	561	-	-	-	1,136
Port Graham	2,685	-	50	-	-	-	2,735
Seward Elementary	145	-	700	-	-	-	845
Soldotna Elementary	-	-	700	-	-	-	700
Sterling Elementary	-	-	700	-	-	-	700
Tustumena Elementary	-	-	680	-	-	-	680
Redoubt Elementary	-	-	700	-	-	-	700
McNeil Canyon Elementary	4	-	700	-	-	-	704
K-Beach Elementary	130	-	700	-	-	-	830
Razdolna	328	-	-	-	-	-	328
West Homer Elementary	245	-	700	-	-	-	945
Mountain View Elementary	100	-	1,400	-	-	-	1,500
Nikiski North Star Elementary	530	-	700	-	-	-	1,230
Voznesenka	675	-	561	-	-	-	1,236
K-Selo	170	-	511	-	-	-	681
Homer Flex	700	-	561	-	-	-	1,261
Kenai Alternative	775	-	100	-	-	-	875
Connections	4,450	-	561	-	-	-	5,011
Schools Totals	59,562	-	22,745	-	-	-	82,307
District Office							
School Board	28,094	-	-	-	-	-	28,094
Superintendent	1,061	-	450	-	-	-	1,511
Communication	315	-	-	-	-	-	315
Asst. Superintendent - Instructional Support	620	-	-	-	-	-	620

FY17 Actual	Other	Career	Professional	Physical Exam	Moving	Indirect	
	Expenses	Development	Dues	Reimbursement	Expenses	Costs	
	4901	4902	4903	4904	4906	4950	
Asst. Superintendent - Instruction	200	76,289	614	-	-	-	77,103
Finance	2,525	-	-	-	-	(157,080)	(154,555)
Planning & Operations	-	-	-	-	-	-	-
Purchasing/Warehouse	519	-	-	-	-	(157,962)	(157,443)
Human Resources	1,574	25,985	-	-	-	(79,036)	(51,477)
Information Services	300	-	-	-	-	(157,080)	(156,780)
Erate	-	-	-	-	-	-	-
Pupil Services	17,581	-	-	-	1,930	-	19,511
Districtwide Services	(35,712)	-	-	375	-	-	(35,337)
Elementary Ed/Curriculum	1,306	-	-	-	-	-	1,306
Secondary Ed/Pupil Act	-	-	100	-	-	-	100
K-12/Assessment	-	-	-	-	-	-	-
Nursing	5,486	-	-	-	-	-	5,486
District Office Total	23,869	102,274	1,164	375	1,930	(551,158)	(421,546)
Totals	90,159	102,274	24,709	375	1,930	(230,898)	(11,451)

January 15, 2018

**KPSBSD Health Plan
Aetna Savings Based on Paid Claims Date**

	Billed	Allowed	Discount	
2/17-3/17	\$403,736	\$327,193	\$76,543	19%
4/17-10/17	\$8,572,236	\$6,479,928	\$2,092,308	24%
11/17 - 12/17	\$1,676,149	\$1,170,849	\$505,300	30%
Total	\$10,652,121	\$7,977,970	\$2,674,151	25%

	Billed	Allowed	Discount	
7/15-6/16 - Multiplan	\$8,058,072	\$6,571,479	\$1,486,593	18%

Data provided by Rehn
Includes NAP savings



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
148 North Binkley Street Soldotna, Alaska 99669-7520
Phone (907) 714-8888 Fax (907) 262-9132
www.kpbsd.k12.ak.us

SCHOOL BOARD COMMUNICATION

Title: FY17 Budget

Date: June 30, 2016

Item Number: Work Session and
10c.

Administrator: Dave Jones, Assistant Superintendent *Dave Jones*

Attachments: FY17 Preliminary Budget Document

Action Needed For Discussion Information Other: _____

BACKGROUND INFORMATION

General Fund

As discussed at the June 6, 2016 board work session, this revision includes final updates to the FY17 Budget after actions by the Alaska State Legislature, the Governor and the Kenai Peninsula Borough Assembly.

Revenue Budget

On May 30, 2016, the Conference Committee of the legislature completed work on an operating budget that reconciled the differences between the house and senate versions. The conference committee fully funded the Base Student Allocation (BSA) which includes the \$50 increase to the BSA, which would bring the BSA to \$5,930.

On June 29, 2016, Governor Walker made cuts to education funding which reduced an amount equal to the \$50 increase to the BSA, \$1,099,844. This reduction is scheduled to be divided between Foundation funding (\$444,812) and Pupil Transportation revenue (\$655,072). The \$444,812 reduction to the \$80,346,795 amount of Foundation funding previously anticipated, drops it to \$79,901,983. The Quality Schools funding of \$283,640 and On-Behalf funding of \$8,247,847 remain the same, for a total State contribution to General Fund Revenue of \$88,433,470.

Prior to the changes at the state level, on June 6, 2016 the Kenai Peninsula Borough authorized local funding for FY17 at the FY16 level of \$48,238,432. This amount is a reduction of \$782,622 to the borough revenue included in the budget passed by the school board on April 4, 2016.

The breakdown between appropriation and In-Kind Services listed in the ordinance caused a change to the expenditure budget as well as the revenue budget because the amount budgeted for In-Kind Services decreased. The decrease to In-Kind Services of \$124,502 and reduction of \$658,120 in the appropriation reduce the total Borough revenue by \$782,622. Since the In-Kind changes affect both revenue and expenditures, the additional use of fund balance is required only to offset the loss in appropriation of \$658,120.

The reduction of the Borough appropriation in the amount of \$658,120 and the Governor's budget vetoes of \$1,099,844 will result in increased use of fund balance in the amount of \$1,758,044 for a total use of fund balance of \$1,967,428 required for a balanced budget.

Changes to In-Kind Services totaled a decrease of \$124,502 and are detailed in the following table:

	Board Approved FY17 Budget Local Effort	Changes per Ordinance 2016-19	Difference
In-Kind Services			
Audit	\$ 62,415	\$ 63,700	\$ 1,285
Custodial	112,430	117,645	5,215
Maintenance	7,752,814	7,841,201	88,387
Utilities	87,600	89,900	2,300
Insurance	2,764,258	2,542,569	(221,689)
Total In-Kind	10,779,517	10,655,015	(124,502)
Appropriation	\$ 38,241,537	\$ 37,583,417	\$ (658,120)
Total Local Effort	\$ 49,021,054	\$ 48,238,432	\$ (782,622)

With these adjustments, FY17 Revenues of \$138,051,902 and use of fund balance in the amount of \$1,967,428 bring the total of FY17 General Fund Revenues and Use of Fund Balance to \$140,019,330.

Expenditure Budget

There are changes to the In-Kind expenditure budget approved at the April 4, 2016 meeting. As stated previously, the decrease of \$124,502 in the Local Effort In-Kind Services Expenditure budget reduces the previous amount of \$10,779,517 to a total of In-Kind Expenditures of \$10,655,015.

In addition, there will be an increase in transfers with a transfer from the General Fund to the Pupil Transportation fund in the amount of \$655,072, to offset the reduction in State revenue.

The net change due to the reduction of In-Kind Expenditures is a reduction of \$124,502, for total General Fund Expenditures of \$138,164,258. The anticipated transfer to the Food Service fund remains the same, budgeted at \$1,200,000. The transfer to Pupil Transportation of \$655,072 increases the total transfers to \$1,855,072 and brings the FY17 General Fund Expenditure and Transfer Budget to \$140,019,330.

Information is presented for discussion; approval of the FY17 Original Budget as revised is recommended.

KENA PENINSULA BOROUGH SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017

	General	Equipment	Title I	Other Governmental	Total Governmental Funds
Revenues:					
Local	\$ 48,238,432	\$ -	\$ -	\$ -	\$ 48,238,432
State	80,233,541	-	-	7,911,545	88,145,086
Federal-Direct	-	-	-	595,821	595,821
Federal-Through the State	250,781	-	2,774,280	5,872,193	8,897,284
Earnings on Investments	83,033	24,290	-	-	107,323
E-Rate	751,344	-	-	-	751,344
Food Sales	-	-	-	806,408	806,408
Corporate Grants and User Fees	-	-	-	154,144	154,144
Other Local Revenues	193,157	-	-	3,168	196,325
Total Revenues	139,750,268	24,290	2,774,280	15,146,280	157,895,128
Expenditures - Current:					
Instruction	63,321,885	201,303	2,706,745	1,428,328	67,658,259
Special Education - Instruction	20,397,333	-	-	2,806,572	23,602,906
Special Education Support Services - Student	5,832,111	-	-	500	5,832,611
Support Services - Student	4,481,777	-	-	203,722	4,685,499
Support Services - Instruction	2,894,528	-	-	51,948	2,946,476
School Administration	6,085,433	7,532	-	-	6,102,965
School Administration Support Services	5,341,910	-	-	24,521	5,366,431
District Administration	1,248,047	-	-	-	1,248,047
District Administration Support Services	5,860,459	-	68,545	182,358	6,091,360
Operations and Maintenance of Plant	21,942,803	284,296	-	3,393	22,230,492
Student Activities	2,085,985	-	-	112,224	2,208,189
Community Services	-	-	-	21,330	21,330
Student Transportation	-	-	-	8,182,675	8,182,675
Food Service	-	-	-	4,017,147	4,017,147
Total Expenditures	139,310,231	483,131	2,774,280	16,811,714	169,389,386
Excess (Deficiency) of Revenues Over Expenditures	440,037	(488,841)	-	(1,685,434)	(1,694,238)
Other Financing Sources (Uses):					
Transfers In	-	-	-	1,755,072	1,755,072
Transfers Out	(1,755,072)	-	-	-	(1,755,072)
Total Other Financing Sources (Uses)	(1,755,072)	-	-	1,755,072	-
Net Change in Fund Balances	(1,315,035)	(488,841)	-	89,818	(1,694,238)
Fund Balances, Beginning of Year	15,889,941	3,808,649	-	1,948,860	21,627,450
Fund Balances, End of Year	\$ 14,554,928	\$ 3,339,808	\$ -	\$ 2,038,478	\$ 19,933,212

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

February 1, 2018

Kenai Peninsula Borough School District
 Healthcare OPT Out information.

Previously we reported there were 63 employees that selected the Opt-Out provision in healthcare. Only 48 were straight opt-outs and would still be eligible. The remaining 15 employees fell below the number of hours needed to continue healthcare.

		General Fund	Special Revenues
Support Employees	32	20	12
School Board Members	3	3	0
Certificated Employees	13	13	0
	<u>48</u>	<u>36</u>	<u>12</u>

Savings from OPT - OUT

	FY19 Prelim Estimate	FY19 Cap + 50% Overage
Employer Share Traditional Health Care Plan		
Traditional Plan - Monthly - 85% in FY19 with cap at \$1,731.45	2,080.15	1,905.80
Traditional Plan - Employer cost per year per employee		22,869.60
Total OPT Outs in the General Fund	36	823,306

Kenai Peninsula Borough School District		School Incentive Fund		FY14		FY15		FY16		FY17		FY18	
		FY18 OASIS Enrollment											
31	Chapman	130.64	3,551	2,737	3,255	3,272	4,154						
32	Cooper Landing	15.00	6,521	5,731	6,982	4,982	5,094						
66	Homer Flex	29.80	-	1,997	3,597	6,810	11,577						
06	Homer High	396.09	9,488	25,404	9,670	8,041	9,815						
13	Homer Middle	188.85	28,839	28,615	22,061	27,308	33,774						
35	Hope School	17.00	5,098	4,452	1,486	2,266	5,077						
56	Kachemak Selo	46.31	12,747	9,946	6,558	14,183	15,724						
48	K-Beach	390.40	13,381	7,184	4,293	5,202	18,466						
67	Kenai Alternative	69.43	27,964	31,383	35,863	29,119	7,760						
07	Kenai Central	457.60	15,628	10,315	19,981	16,829	30,476						
11	Kenai Middle	346.27	18,995	25,798	19,891	27,518	33,439						
37	McNeil Canyon	123.00	2,589	2,231	8,865	9,009	7,435						
51	Moose Pass School	13.95	7,492	6,635	7,936	9,524	9,817						
57	Mountain View	465.82	3,726	4,170	10,111	10,551	9,152						
34	Nanwalek	77.20	13,554	14,673	7,061	8,435	7,747						
10	Nikiski High	362.85	6,347	11,930	26,422	21,709	21,096						
38	Nikolaevsk	77.85	8,016	7,021	5,420	7,611	5,505						
02	Niniichik	100.50	25,066	21,079	23,755	28,310	31,661						
52	North Star	348.80	14,304	9,258	11,403	16,051	20,857						
33	Paul Banks	188.40	11,141	9,122	9,738	14,618	11,491						
40	Port Graham	33.00	11,853	10,799	9,524	9,910	6,908						
49	Razdolna	90.75	2,442	3,174	1,361	3,741	5,933						
46	Redoubt Elem	339.15	4,630	8,391	7,649	9,497	15,506						
16	River City Academy	82.85	6,761	11,094	15,371	15,803	18,519						
08	Seward High	181.85	8,178	8,323	30,286	17,935	27,713						
14	Seward Middle	118.84	18,623	19,995	11,094	7,460	8,269						
12	Skyview	403.05	28,778	28,573	18,689	22,423	33,304						
43	Soldotna Elem	297.94	5,921	6,620	6,871	8,978	18,694						
09	Soldotna High	560.10	30,402	20,857	16,138	25,832	46,338						
17	Soldotna Prep	195.47	15,590	13,225	26,869	40,919	52,695						
44	Sterling	210.80	1,922	3,880	8,279	9,479	13,029						
03	Susan B English	34.47	37,795	37,674	27,462	26,664	36,945						
01	Tebugna	28.25	22,494	26,348	30,354	31,974	37,646						
45	Tustumena	177.02	10,371	12,048	9,517	12,101	6,156						
53	Voznesenka	97.00	9,411	10,339	8,675	9,272	8,503						
50	West Homer	255.20	-	1,783	1,987	598	1,883						
42	William H. Seward Elem	278.54	3,844	4,188	-	676	11,518						
	School Totals	7230.04	453,462	466,992	474,474	524,610	649,676						
	Dollar Increase/Decrease over prior year			13,530	7,482	50,136	125,066						
	Percent Increase/Decrease over prior year			2.98%	1.60%	10.57%	23.84%						

PTR Increase Comparisons

FY18 PTR & Enrollment Projection to FY19 New PTR & Enrollment Projection

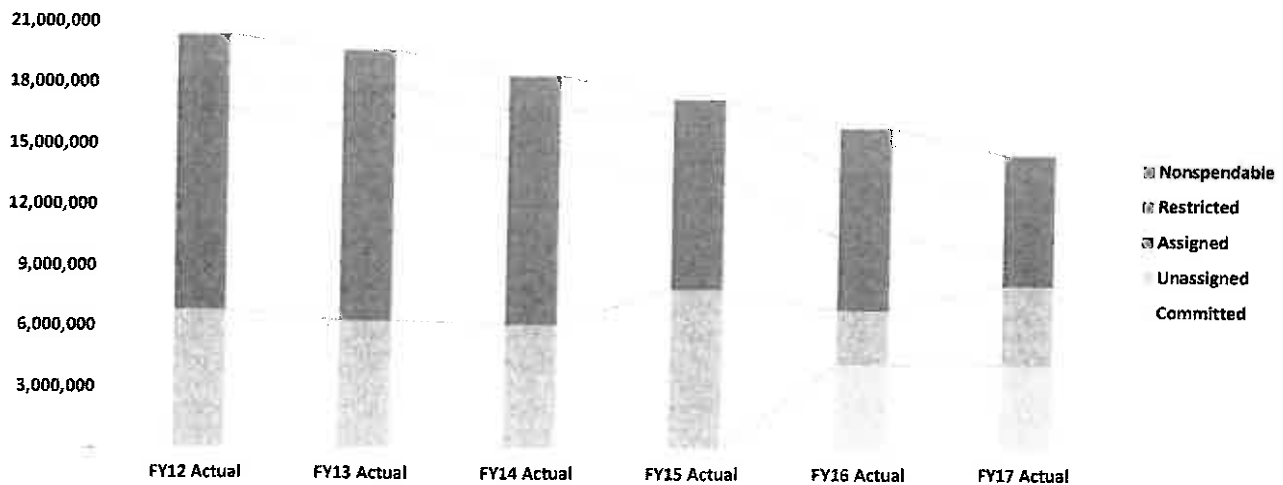
FY18 Pupil:Teacher Ratios (PTR)	+ 1 PTR Increase = Reduction of ? FTE	+2 PTR Increase = Reduction of ? FTE	+3 PTR Increase = Reduction of ? FTE
High School			
1:25	1:26	1:27	1:28
	2.50	6.50	11.0
Middle School			
1:25	1:26	1:27	1:28
	.50	2.50	4.50
Elementaries >250			
K 1:20.5	K 1:21.5	K 1:22.5	K 1:23.5
1-3 1:22.5	1-3 1:23.5	1-3 1:24.5	1-3 1:25.5
4-6 1:24.5	4-6 1:25.5	4-6 1:26.5	4-6 1:27.5
	5.50	8.50	11.50
Elementaries 100-249			
1:19.5	1:20.5	1:21.5	1:22.5
	2.50	4.0	6.0
Small Schools <200			
K-6 1:17.5 if <20	K-6 1:18.5 if <20	K-6 1:19.5 if <20	K-6 1:20.5 if <20
7-12 1.0 if 8-20	7-12 1.0 if 8-20	7-12 1.0 if 8-20	7-12 1.0 if 8-20
2.0 if 21-40	2.0 if 21-40	2.0 if 21-40	2.0 if 21-40
1:19.5 if >40	1:20.5 if >40	1:21.5 if >40	1:22.5 if >40
	.50	2.50	3.0

Schools by Category

High Schools: HHS, KCHS, NMSH, SHS, SoHi, SoPrep
 Middle Schools: HMS, KMS, SMS, SVMS
 Elem >250: K-Beach, Mt.View, Nikiski North Star, Redoubt, Seward EJ, Soldotna EJ
 Elem 100-249: McNeil, Paul Banks, Sterling, Tustumena, West Homer
 Small Schools <200: Chapman, Cooper Landing, Hope, Kachemak Selo, Moose Pass, Nanwalek, Nikolaevsk, Ninilchik, Port Graham, Raz, RCA, SBE, Tebughna, Voz
 Programs: Homer Flex, Kenai Alt, Marathon, Connections

**Kenai Peninsula Borough School District
Fund Balance FY12 through FY17**

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual
Fund Balance						
Nonspendable:						
Inventories	\$ 721,310	\$ 698,412	\$ 737,933	\$ 707,220	\$ 801,755	\$ 777,779
Prepaid Items	1,257,300	1,017,300	950,000	-	1,262,500	1,434,505
Restricted for:						
Charter Schools	645,261	556,395	625,619	664,091	626,097	741,273
Home School Carry-over	-	-	-	281,975	393,338	549,790
Facilities Maintenance	983,984	1,485,931	1,845,512	2,042,930	2,288,499	1,321,447
Committed:						
Minimum Fund Balance Policy	-	-	-	-	4,200,580	4,157,085
Assigned to:						
School Incentive Purchases	561,469	453,462	466,992	474,474	524,610	649,676
Self-Insurance Health Care	5,994,173	4,284,173	2,611,341	814,978	-	-
Professional-Technical Services	2,974	41,645	105,081	690,403	927,451	468,196
Staff Travel	2,852	2,309	17,341	12,037	18,195	2,306
Student Travel	-	-	-	218	-	484
Utility Services	-	14,450	1,652	-	-	-
Purchased Services	189,931	119,820	70,738	31,026	7,245	45,278
Supplies	280,919	181,724	469,649	93,802	137,147	85,791
Other Expenses	-	-	-	-	-	960
Equipment	153,467	700,441	329,492	110,450	43,882	44,052
Subsequent Year Operations	2,762,120	3,776,720	4,048,564	3,427,959	1,967,428	321,978
Unassigned	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326
Total Fund Balance	\$ 20,364,278	\$ 19,623,299	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 14,554,926
Change in Fund Balance	\$ (2,994,764)	\$ (740,979)	\$ (1,226,433)	\$ (1,147,325)	\$ (1,379,600)	\$ (1,315,015)



Kenai Peninsula Borough School District
Curriculum Supplies

	FY15	FY16	FY17	FY18 - YTD
Salaries/Benefits	38,869	11,851	5,893	14,566
Professional-Technical	-	4,000	478,912	474,884
Travel - Curriculum Meetings	11,906	9,038	4,288	7,460
Postage	-	10	-	-
Purchased Services	-	186	7,533	42
Supplies	1,370,642	339,330	210,748	133,088
Software	4,475	127,153	88,937	127,790
Other Expenses	-	239	219	329
Equipment	99,727	36,693	29,027	2,656
Equipment - Technology	31,462	143,381	20,350	32,580
Total	1,557,081	671,881	845,907	793,395

FY17 - 1st Installment Ed Elements \$460,000

FY18 - 2nd Installment Ed Elements \$460,000

Curriculum Cycle Report

Year	Content
2014-2015	Health/PE
2015-2016	World Language/Fine Arts
2016-2017	CTE
2017-2018	ELA
2018-2019	Mathematics

ELA and Math core materials were adopted prior to the 2012 Alaska State Standards were released. Therefore, our current materials for ELA and Math are not as tightly aligned as we would have liked. However, shortly after we purchased those materials, vendors revised them and provided our district with cross-walks and updated online materials. Our hard materials however, remained the same.

ELA curriculum is now aligned to the Alaska State Content Standards and a mathematics committee will be formed this spring to review our math curriculum next year.

Science, Social Studies, World Language, Health and Career Technical Education use National Standards and align Alaska States standards for those disciplines. We choose to use National Standards due to the fact Alaska State Standards in those content areas are extremely outdated (1996).

One exception to this are the Alaska State Fine Arts Standards. Our 2016 Fine Arts Curriculum IS aligned to the new Alaska State Fine Arts Standards.

March 2, 2018

Kenai Peninsula Borough School District

FINANCE COMMITTEE

March 2, 2018



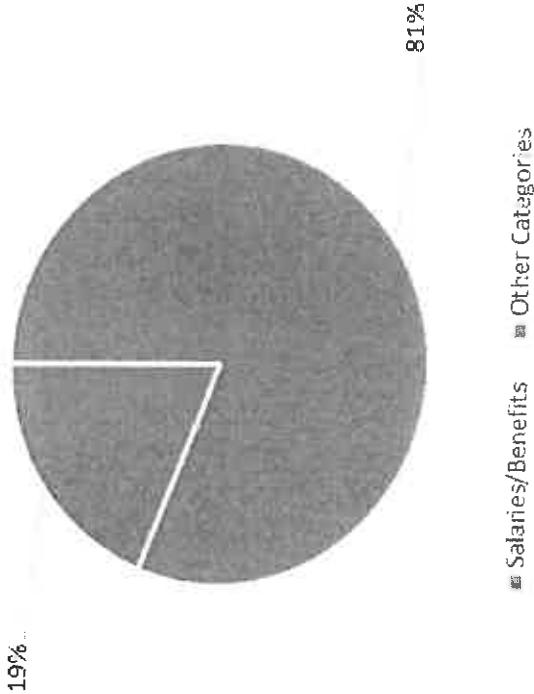
Scenario #1

Revenue –	
State of Alaska Funding – Flat Funding	
Foundation/Quality Schools	\$79,722,014
On-Behalf Payments	9,274,890
Kenai Peninsula Borough – Maximum Allowable	51,796,193
Other Funding Sources – Flat Funding	<u>1,405,000</u>
Total Revenue	<u>\$142,198,097</u>
Expenditures – Status Quo	\$142,548,497
Transfer to Other Funds – SNS	<u>950,000</u>
Total Expenditures and Transfers	<u>\$143,498,497</u>
Deficit	(\$1,300,400)
Use of Fund balance	<u>1,300,400</u>
No Cuts Needed	\$0

Scenario #2

Revenue --	
State of Alaska Funding -- Flat Funding	\$79,722,014
Foundation/Quality Schools	9,274,890
On-Behalf Payments	49,738,432
Kenai Peninsula Borough -- Flat Funding	<u>1,405,000</u>
Other Funding Sources -- Flat Funding	<u>140,140,336</u>
Total Revenue	142,548,497
Expenditures -- Status Quo	<u>950,000</u>
Transfer to Other Funds -- SNS	<u>143,498,497</u>
Total Expenditures and Transfers	(3,358,161)
Deficit	<u>1,318,109</u>
Use of 1/3 Fund Balance	\$2,040,052
Remaining Deficit	

81% of Budget is Personnel Costs



Non-personnel recommended reductions

District Office Travel	\$60,000
School Administration Travel	9,184
State Tournament Travel	15,000
Extra-curricular Travel	35,000
Supplies	148,613
Curriculum Supplies	50,000
Extra-curricular safety equipment	<u>15,000</u>
Total Non-personnel reductions	\$332,797

Personnel Reductions – Outside of PTR Adjustments

District Office - 2.0 FTE	\$200,000
Extra-curricular Stipends	23,665
School Administration - .50 FTE	50,000
Support	<u>50,000</u>
Total Personnel reductions – Outside of PTR	\$323,665

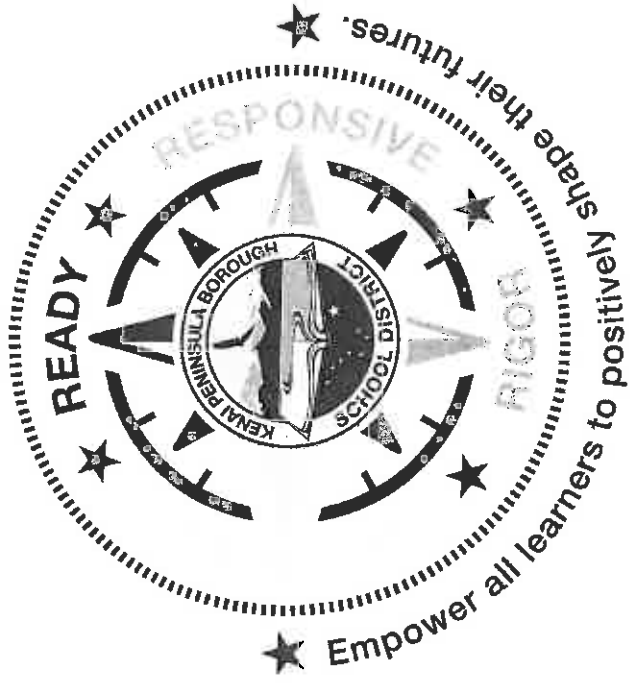
Pupil/Teacher Ratio Recommended Reductions

High School	+2.50	7.50 FTE	\$750,000
Middle School	+1.50	1.00 FTE	100,000
Grades 4-6	+1.00	2.50 FTE	250,000
K-6 Small Elementary (100-249)	+0.50	0.00 FTE	0
Small Schools	+0.50	<u>0.50 FTE</u>	<u>50,000</u>
Total		11.50 FTE	\$1,150,000

FY19 Administrations Recommendation for Reductions

Non-personnel reductions	\$332,797
Personnel reductions – Outside of PTR	323,665
Personnel reductions – PTR Increases	<u>1,150,000</u>
Total Administration Recommended Reductions	\$1,806,462

Kenai Peninsula Borough School District



www.kpbsd.org

Kenai Peninsula Borough School District
Finance Committee Information

FY16 Actual	Student Activities/Extra Curricular							Athletic Director
	Competitive Sports	Music Choir/Band	Academic & Clubs	Intramural Activities	Debate Drama	Dance	Yearbook	
High Schools	\$ 1,002,227	\$ 37,446	\$ 21,907	\$ -	\$ 37,159	\$ 7,791	\$ 15,030	\$ 22,515
Middle Schools	192,307	10,495	5,813	16,168	-	-	-	-
Elementary Schools	-	501	10,227	15,255	-	-	-	-
Others - K12, Alt Schools, Cooper Landing and Instruction	-	15,496	8,466	3,754	-	-	1,001	-
Total	\$ 1,194,534	\$ 63,938	\$ 46,413	\$ 35,177	\$ 37,159	\$ 7,791	\$ 16,031	\$ 22,515

Other Items:

KPSAA	8,192
Charter Schools	20,982
ASAA Dues	35,820
Misc (Loc 83)	10,487
On-Behalf Payments	124,121
Sub/Temp Salaries/Benefits	95,860
Total Other	\$ 295,462

FY17 Actual	Student Activities/Extra Curricular							Athletic Director
	Competitive Sports	Music Choir/Band	Academic & Clubs	Intramural Activities	Debate Drama	Dance	Yearbook	
High Schools	\$ 1,011,989	\$ 39,137	\$ 27,820	\$ -	\$ 39,826	\$ 4,596	\$ 17,658	\$ 26,631
Middle Schools	221,349	11,571	8,501	19,990	-	-	-	-
Elementary Schools	-	449	11,267	18,060	-	-	-	-
Others - K12, Alt Schools, Cooper Landing and Instruction	-	17,070	6,643	2,242	-	-	-	-
Total	\$ 1,233,338	\$ 68,227	\$ 54,231	\$ 40,292	\$ 39,826	\$ 4,596	\$ 17,658	\$ 26,631

Other Items:

KPSAA	30,219
Charter Schools	38,029
ASAA Dues	32,135
Misc (Loc 83)	12,581
On-Behalf Payments	123,173
Sub/Temp Salaries/Benefits	91,365
Total Other	\$ 327,502
Total	1,812,301

Kenai Peninsula Borough School District		Theater													
Location		FY15		FY16		FY17									
	Beginning Balance	Revenue	Expenditures	Ending Balance	Beginning Balance	Revenue	Expenditures	Ending Balance	Beginning Balance	Revenue	Expenditures	Ending Balance			
Homer High	30,006.49	18,985.00	(4,787.69)	44,203.80	44,203.80	12,672.50	(21,957.62)	34,918.68	34,918.68	8,080.00	(6,161.79)	36,836.89			
Seward High	3,751.43	649.07	(2,664.86)	1,735.64	1,735.64	3,958.00	(2,698.84)	2,994.80	2,994.80	60.00	(2,639.58)	415.22			
Community Theater															
Soldotna/Kenai/Nikiski	57,915.00	31,685.00	(38,992.00)	50,608.00	50,608.00	37,585.00	(39,961.00)	48,232.00	48,232.00	46,460.00	(21,330.00)	73,362.00			

July 9, 2018

FY19 KPBSD General Fund Budget Information

1. Original FY19 GF Budget Projections Assuming State & Borough Flat Funding: 1-15-2018

GF Revenue		\$ 138,479,490
GF Expenditures	\$ 140,887,651	
Transfer To SNS	<u>\$ 950,000</u>	
Total GF Expenditures and Transfers		<u>\$ 141,837,651</u>
GF Deficit		\$ (3,358,161)
Use of 1/3 Unassigned Fund Balance		<u>\$ 1,318,109</u>
Remaining FY19 GF Deficit		\$ (2,040,052)

2. List of Administrative Recommended Potential GF Expenditure Reductions

Personnel Related Potential Reductions

Purchasing Supervisor	\$ 115,485	
School Administration	29,419	
Extra -Curricular Stipends	23,665	
Art Specialist	120,034	
High School 7.50 FTE	750,000	
Middle School 1.00 FTE	100,000	
Grades 4-6 2.50 FTE	250,000	
Small Schools .50 FTE	50,000	
Support Staff	<u>98,492</u>	
Total Personnel Related Reductions		\$ 1,537,095

Non-Personnel Related Potential Reductions

District Office Travel	\$ 60,000	
School Administration Travel	9,184	
State Tournament Travel	15,000	
Extra-Curricular Travel	35,000	
Connections Supplies	100,000	
Extra-Curricular Safety Equipment	15,000	
School Instructional/Office Supplies	48,613	
Curriculum Supplies	<u>50,000</u>	
Total Non-Personnel Related Reductions		<u>\$ 332,797</u>

Total Potential GF Expenditure Reductions **\$ 1,869,892**

3. FY19 GF Budget Projections Assuming Increased State Funding With Borough Flat Funding: 6-28-2018

Initial GF Flat Funding Revenue Estimate	\$ 138,479,490
Additional One-Time State Funding	<u>\$ 1,405,152</u>
Total GF Revised Revenue 6-28-2018	\$ 139,884,642
Initial GF Expenditures and Transfers	<u>\$ 141,837,651</u>
GF Deficit Revised	\$ (1,953,009)
Use of 1/3 Unassigned Fund Balance	<u>\$ 1,318,109</u>
Remaining FY19 GF Deficit Revised	\$ (634,900)
Administration Recommended GF Expenditure Reductions	

Purchasing Supervisor	\$ 115,485
School Administration	29,419
Extra -Curricular Stipends	23,665
Art Specialist	120,034
District Office Travel	60,000
School Administration Travel	9,184
State Tournament Travel	15,000
Extra-Curricular Travel	35,000
Connections Supplies	100,000
Extra-Curricular Safety Equipment	<u>15,000</u>

Total Recommended GF Expenditure Reductions \$ 522,787

Remaining FY19 GF Deficit after Reductions \$ (112,113)

4. Administrative Recommended FY19 Budget: 6-28-2018

Initial GF Flat Funding Revenue Estimate	\$ 138,479,490
Additional One-Time State Funding	<u>\$ 1,405,152</u>
Total GF Revised Revenue 6-28-2018	\$ 139,884,642
Initial GF Expenditures and Transfers	\$ 141,837,651
Administration Recommended Reductions (Item 3 above)	<u>\$ (522,787)</u>
Total GF Revised Expenditures and Transfers 6-28-2018	<u>\$ 141,314,864</u>
GF Deficit Revised	\$ (1,430,222)
Use of Fund Balance Revised	<u>\$ 1,430,222</u>
Remaining FY19 GF Deficit	\$0.00

5. Administrative Recommendation If Additional \$652,609 In Borough Funding Is Provided

Additional KPB Borough Funding \$ 652,609

Additional Administrative Recommended FY19 GF Expenditures

Three Itinerent Elementary Counselors	\$ 300,000	
One Clinical Psychologist	\$ 100,000	
Safety Specialist Contracted Services	\$ 80,000	
Safety Specialist Supplies & Travel	\$ 25,000	
Grant Support Specialist .5 FTE	\$ <u>50,000</u>	
		\$ <u>555,000</u>

Revenue and Expenditure Difference \$ 97,609

6. Administrative Recommended FY19 Budget With Additional \$652,609 In Borough Funding

Initial GF Flat Funding Revenue Estimate	\$ 138,479,490	
Additional One-Time State Funding	\$ 1,405,152	
Additional Borough Funding	\$ <u>652,609</u>	

Total GF Revised Revenue 6-28-2018 \$ 140,537,251

Initial GF Expenditures and Transfers	\$ 141,837,651	
Administration Recommended Expenditure Reductions (Item 3 above)	\$ (522,787)	
Administration Recommended Expenditure Additions (Item 5 above)	\$ <u>555,000</u>	

Total GF Revised Expenditures and Transfers 6-28-2018 \$ 141,869,864

GF Deficit Revised \$ (1,332,613)

Use of Fund Balance Revised \$ 1,332,613

Remaining FY19 GF Deficit \$0.00

FY19 Administrative Recommendation Regarding Potential GF Expenditure Reductions

2. List of Administrative Recommended Potential GF Expenditure Reductions

Personnel Related Potential Reductions

Purchasing Supervisor	\$ 115,485
School Administration	29,419
Extra-Curricular Stipends	23,665
Art Specialist	120,034
High School 7.50 FTE	750,000
Middle School 1.00 FTE	100,000
Grades 4-6 2.50 FTE	250,000
Small Schools .50 FTE	50,000
Support Staff	<u>98,492</u>

Total Personnel Related Reductions \$ 1,537,095

Non-Personnel Related Potential Reductions

District Office Travel	\$ 60,000
School Administration Travel	9,184
State Tournament Travel	15,000
Extra-Curricular Travel	35,000
Connections Supplies	100,000
Extra-Curricular Safety Equipment	15,000
School Instructional/Office Supplies	48,613
Curriculum Supplies	<u>50,000</u>

Total Non-Personnel Related Reductions \$ 332,797

Total Potential GF Expenditure Reductions \$ 1,869,892

Items to be included in FY19 GF Budget based on One-Time Legislative Funding \$ 1,347,105

Items to be reduced from the FY19 GF Budget \$ 522,787