

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

2019-20 Preliminary Budget

March 21, 2019



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

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

Mr. Sean Dusek, Superintendent of Schools

Prepared by the Finance Department

Mr. Dave Jones
Assistant Superintendent, Instructional Support

Elizabeth Hayes
Director of Finance

Jimmy Love
Accountant

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

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INTRODUCTORY SECTION



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

**KENAI PENINSULA
BOROUGH SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2018–2019.

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



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

Thomas E. Wohlleber, CSR
President

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

Siobhán McMahon, CAE
Chief Operating Officer

FY20 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY20 Projection	FY19 on 10-18-18 W/Presch	Difference	FY19 on 10-18-18 WO/Presch	Difference
Aurora Borealis Charter	0	24	24	24	22	22	24	20	18	15	0	0	0	0	193	194	(1)	194	(1)
Chapman	0	14	13	20	14	15	11	16	9	12	0	0	0	0	124	136	(12)	122	2
Connections	0	38	37	43	42	63	60	46	71	59	59	62	73	100	753	805	(52)	805	(52)
Cooper Landing	0	1	1	3	2	2	0	2	0	2	1	0	1	0	15	14	1	14	1
Fireweed Academy Charter	0	17	17	17	16	16	13	23	0	0	0	0	0	0	119	115	4	115	4
Greatland Adventure Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Homer Flex	0	0	0	0	0	0	0	0	0	0	2	5	10	15	32	39	(7)	39	(7)
Homer High	0	0	0	0	0	0	0	0	0	0	108	101	104	87	400	389	11	389	11
Homer Middle	0	0	0	0	0	0	0	0	84	98	0	0	0	0	182	194	(12)	194	(12)
Hope	0	3	1	3	1	0	1	1	2	1	3	1	0	1	18	17	1	17	1
Kachemak Selo	0	3	3	4	3	2	0	4	1	3	4	4	6	3	40	43	(3)	43	(3)
Kaleidoscope Charter	0	40	44	44	43	44	45	0	0	0	0	0	0	0	260	258	2	258	2
K-Beach	0	62	69	62	51	68	51	59	0	0	0	0	0	0	422	414	8	410	12
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	1	4	18	42	65	74	(9)	60	5
Kenai Central High	0	0	0	0	0	0	0	0	0	0	123	127	127	103	480	463	17	463	17
Kenai Middle	0	0	0	0	0	0	0	118	137	106	0	0	0	0	361	366	(5)	366	(5)
Marathon	0	0	0	0	0	0	0	0	0	1	1	2	3	3	10	12	(2)	12	(2)
McNeil Canyon	0	17	18	17	13	17	19	16	0	0	0	0	0	0	117	117	0	117	0
Moose Pass	0	2	4	3	1	2	3	3	0	1	0	0	0	0	19	17	2	17	2
Mountain View	0	76	66	81	81	75	90	0	0	0	0	0	0	0	469	488	(19)	468	1
Nanwalek	0	3	8	7	6	4	5	3	5	8	9	7	5	6	76	75	1	75	1
Nikiski Middle/Senior	0	0	0	0	0	0	0	54	55	63	47	55	47	50	371	359	12	359	12
Nikiski North Star	0	45	44	42	54	62	61	0	0	0	0	0	0	0	308	337	(29)	315	(7)
Nikolaevsk	0	3	4	6	6	4	8	5	6	4	7	10	5	10	78	77	1	77	1
Ninilchik	0	7	11	6	3	12	7	9	8	7	6	10	12	9	107	114	(7)	106	1
Paul Banks	0	62	67	65	0	0	0	0	0	0	0	0	0	0	194	232	(38)	201	(7)
Port Graham	0	4	6	1	3	4	3	3	3	2	3	2	2	2	38	37	1	37	1
Razdolna	0	7	7	5	9	8	7	2	14	4	10	12	8	3	96	94	2	94	2
Redoubt	0	47	39	49	51	40	46	48	0	0	0	0	0	0	320	337	(17)	319	1
River City Academy	0	0	0	0	0	0	0	0	13	12	10	10	15	10	70	70	0	70	0
Seward Elem	0	43	41	55	33	50	50	0	0	0	0	0	0	0	272	304	(32)	277	(5)
Seward High	0	0	0	0	0	0	0	0	0	0	32	35	46	42	155	157	(2)	157	(2)
Seward Middle	0	0	0	0	0	0	0	48	51	37	0	0	0	0	136	122	14	122	14
Skyview Middle	0	0	0	0	0	0	0	0	204	225	0	0	0	0	429	410	19	410	19
Soldotna Elem	0	30	30	36	32	36	46	42	0	0	0	0	0	0	252	293	(41)	258	(6)
Soldotna High	0	0	0	0	0	0	0	0	0	0	0	186	187	179	552	532	20	532	20
Soldotna Montessori Charter	0	21	23	23	26	23	24	25	0	0	0	0	0	0	165	165	0	165	0
Soldotna Prep	0	0	0	0	0	0	0	0	0	0	186	0	0	0	186	186	0	186	0
Sterling	0	32	31	27	34	26	20	24	0	0	0	0	0	0	194	214	(20)	192	2
Susan B English	0	6	3	4	1	3	4	5	1	1	2	1	3	3	37	31	6	31	6
Tebughna	0	3	0	3	0	1	2	2	7	2	3	3	2	2	30	31	(1)	31	(1)
Tustumena	0	22	25	26	24	25	35	21	0	0	0	0	0	0	178	192	(14)	182	(4)
Voznesenka	0	8	9	8	8	5	6	10	5	11	6	11	6	6	99	111	(12)	101	(2)
West Homer	0	0	0	0	69	63	65	62	0	0	0	0	0	0	259	246	13	246	13
	0	640	645	684	648	692	706	671	694	674	623	648	680	676	8,681	8,881	(200)	8,646	35

Organizational Section

Borough and School District Relationship

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

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

Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools, estimated enrollment for FY20 is 8,681 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. The District is a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades.

Major Goals and Objectives

The budget is a reflection of the Kenai Peninsula Borough School District Board of Education's beliefs, goals, and strategies. The mission of the Kenai Peninsula Borough School District, in partnership with its richly diverse communities, is to develop creative, productive learners who demonstrate skills, knowledge, and attitudes to meet life's challenges, by providing stimulating, integrated learning opportunities in a safe, supportive environment. The School Board annually defines goals.

Board of Education Goals

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

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

District Goals

2017-2022 KPBSD Strategic Plan

Mission: Empower all learners to positively shape their futures.

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

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

1. Ready for

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

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

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

3. Relevance *Experience a personalized learning system*

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

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

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

District Administration and Management

District Administration

2019 - 2020

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

School Administration and Management

School Administrators 2019 – 2020

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

2019-2020 Organizational Chart



Kenai Peninsula Borough School District

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

Board of Education

Superintendent

Assistant Superintendent
Instruction

Directors

Elementary and
Secondary
Education

Pupil Services

Federal Programs/
K-12 Schools/
Assessment

Human Resources/
Professional
Development

Curriculum
Student Activities

Program Supervisors
Intervention/Pre-K
Coordinator
Itinerant Specialists

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

Communications
Liaison

Assistant Superintendent
Instructional Support

Directors

Information
Services

Planning and
Operations

Finance

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

Purchasing

Budget Administration and Management

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

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

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

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

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

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

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

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

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

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

Capital Projects Fund – This fund is used to account for the purchase of moveable equipment and furnishings for new and remodeled schools. All costs associated with construction, remodel work and renovation are accounted for by the Kenai Peninsula Borough.

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

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

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

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

Budget Supervision and Oversight

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

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

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

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

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

The Board is routinely apprised of the District's financial situation through monthly reports regarding the status of revenues and expenditures. After the end of each quarter, the Board is presented with a report of all the budget transfers for the quarter just ended. Finally, the District prepares a Comprehensive Annual Financial Report (CAFR) to report the audited results of district operations for the fiscal year. For the past 28 years, the Kenai Peninsula Borough School District has been the recipient of the Association of School Business Officials International (ASBO) award for excellence in financial reporting.

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FINANCIAL SECTION

KENAI PENINSULA BOROUGH SCHOOL DISTRICT 2019 – 2020 Budget

Classification of Funds and Account Groups

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

Fund Accounting

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

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

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

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

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

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

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2019-2020
All Government Funds - Revenue

2015-16 Actual	2016-17 Actual	2017-18 Actual	Revenue Source	Original 2018-19 Budget	Current 2018-19 Budget	Preliminary 2019-20 Budget	Change	% of Chg
\$ 10,329,871	\$ 10,655,015	\$ 10,854,635	Borough In-Kind	\$ 10,854,635	\$ 10,854,635	\$ 10,854,635	\$ -	-
37,908,561	37,583,417	38,883,797	Borough Appropriation	38,883,797	38,883,797	41,307,752	2,423,955	6
623,325	83,033	193,053	Interest	300,000	300,000	300,000	-	-
1,088,548	751,344	719,477	E-Rate	700,000	700,000	700,000	-	-
28,750	24,700	23,650	Rentals	30,000	30,000	30,000	-	-
110,574	168,457	172,448	Other Local Revenue	150,000	150,000	150,000	-	-
<u>50,089,629</u>	<u>49,265,966</u>	<u>50,847,060</u>	Total Local Revenue	<u>50,918,432</u>	<u>50,918,432</u>	<u>53,342,387</u>	<u>2,423,955</u>	<u>5</u>
80,288,271	81,308,106	79,312,743	Foundation Program	79,434,290	79,118,399	79,009,719	(108,680)	(0)
-	-	-	Other State Revenue	1,405,152	1,398,898	2,100,012	701,114	-
1,307,280	1,035,088	737,438	PERS On-Behalf Payment	1,030,173	1,030,173	1,186,234	156,061	15
8,560,061	7,603,279	7,664,800	TRS On-Behalf Payment	8,244,717	8,244,717	8,862,055	617,338	7
285,377	287,068	286,790	Quality Schools	287,724	286,872	287,358	486	0
<u>90,440,989</u>	<u>90,233,541</u>	<u>88,001,771</u>	Total State Revenue	<u>90,402,056</u>	<u>90,079,059</u>	<u>91,445,378</u>	<u>1,366,319</u>	<u>2</u>
287,646	250,781	298,727	Medicaid - School Based	225,000	225,000	225,000	-	-
<u>287,646</u>	<u>250,781</u>	<u>298,727</u>	Total Federal Revenue	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>	<u>-</u>
<u>140,818,264</u>	<u>139,750,288</u>	<u>139,147,558</u>	Total General Fund Revenue	<u>141,545,488</u>	<u>141,222,491</u>	<u>145,012,765</u>	<u>3,790,274</u>	<u>3</u>
Special Revenue Funds Revenue:								
114,667	-	-	Alaska Works - CEF	-	-	-	-	-
217,131	211,027	215,369	Carl Perkins Fund	281,523	281,523	-	(281,523)	(100)
37,585	46,460	39,465	Community Theater Fund	35,000	35,000	-	(35,000)	(100)
200,443	272,718	-	Digital Teaching	-	-	-	-	-
170,397	37,261	-	Distance Learning & Telemedicine	-	-	-	-	-
182,892	24,290	57,029	Equipment Fund	75,000	75,000	-	(75,000)	(100)
2,970,743	2,935,878	3,096,895	Food Service Fund	3,064,450	3,064,450	4,104,904	1,040,454	34
4,900	-	14,711	Food Service - Equipment	9,944	9,944	-	(9,944)	-
95,585	141,829	122,759	Food Service Fund - FFP	27,954	145,359	-	(145,359)	(100)
58,118	-	-	Food Service Nutritional Alaskan Foods	-	-	-	-	-
120,315	111,049	50,503	Gear Up Kenai Peninsula	-	-	-	-	-
383,128	-	-	Legislative Grants	-	-	-	-	-
204,336	307,136	535,663	Miscellaneous Grants Fund	245,300	300,619	-	(300,619)	(100)
2,956,948	2,774,290	3,477,548	NCLB Fund	5,052,910	4,810,284	-	(4,810,284)	(100)
291,418	265,871	288,339	Project Aware	324,689	344,777	-	(344,777)	(100)
203,457	110,181	-	Statewide Mentorship	-	-	-	-	-
8,150,227	7,476,569	8,074,746	Student Transportation Fund	8,131,473	8,131,473	8,015,208	(116,265)	(1)
2,354,094	2,709,014	2,089,204	Title VI-B Fund	2,489,787	3,481,514	-	(3,481,514)	(100)
432,543	447,491	481,868	Title VI, Indian Education Fund	444,849	444,849	-	(444,849)	(100)
69,143	73,776	73,776	Youth In Detention	73,776	73,776	-	(73,776)	(100)
<u>19,218,070</u>	<u>17,944,840</u>	<u>18,617,875</u>	Total Special Revenue Funds Revenue	<u>20,256,655</u>	<u>21,198,568</u>	<u>12,120,112</u>	<u>(9,078,456)</u>	<u>(43)</u>
<u>\$160,036,334</u>	<u>\$ 157,695,128</u>	<u>\$ 157,765,433</u>	Total Revenues and Other Financing Sources	<u>\$ 161,802,143</u>	<u>\$ 162,421,059</u>	<u>\$157,132,877</u>	<u>\$ (5,288,182)</u>	<u>(3)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

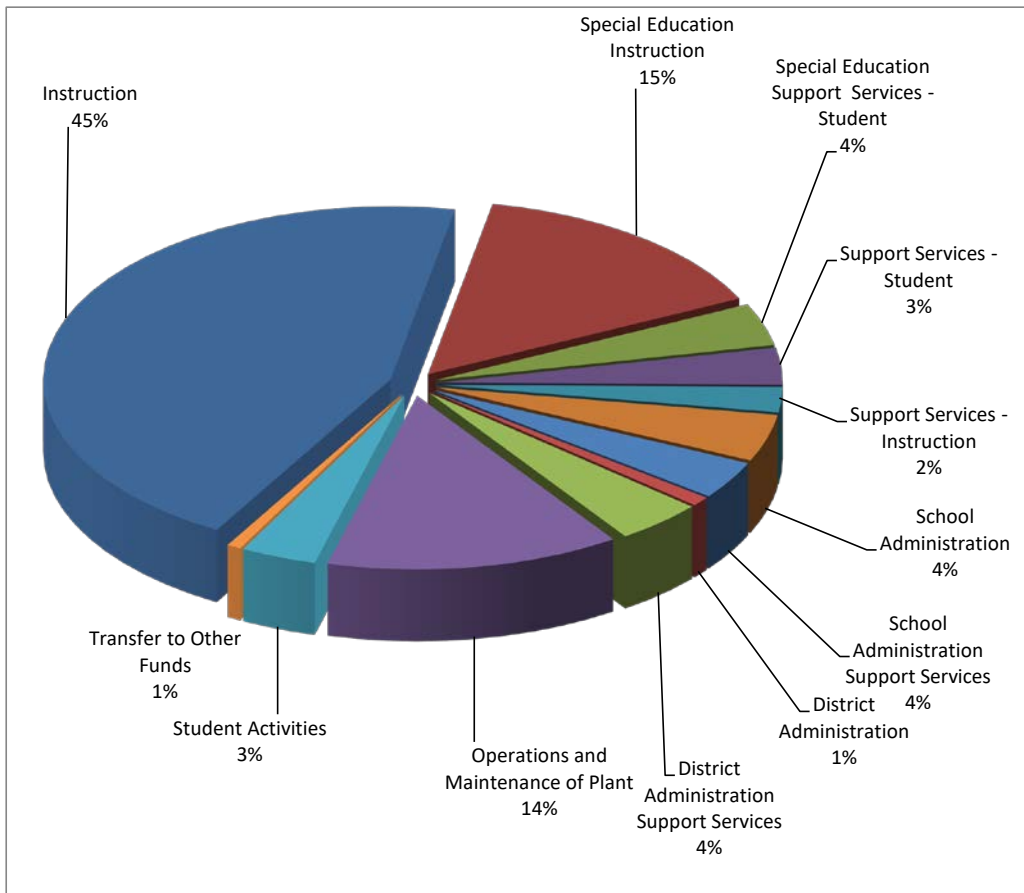
**2019-2020
All Government Funds - Expenditures**

2015-16 Actual	2016-17 Actual	2017-18 Actual	Expenditure Summary by Function	Original 2018-19 Budget	Revised 2018-19 Budget	Preliminary 2019-20 Budget	Change	% of Chg
\$ 64,270,148	\$ 63,321,866	\$ 62,615,102	Instruction	\$ 65,689,259	\$ 64,639,372	\$ 67,563,718	\$ 2,924,346	5
20,210,405	20,397,333	20,962,197	Special Education - Instruction	21,662,447	21,161,794	21,533,008	371,214	2
5,523,880	5,632,111	5,777,098	Special Education Support Services - Student	5,507,377	6,343,622	5,747,926	(595,696)	(9)
4,593,706	4,481,776	4,517,746	Support Services - Student	4,854,267	4,761,321	4,975,407	214,086	4
3,309,975	2,894,528	2,953,227	Support Services - Instruction	3,331,830	3,609,913	3,421,498	(188,415)	(5)
6,318,127	6,095,433	6,354,513	School Administration	6,495,095	6,277,635	6,384,625	106,990	2
5,625,356	5,341,910	5,173,092	School Administration Support Services	5,306,203	5,080,011	5,160,589	80,578	2
1,266,201	1,246,047	1,290,042	District Administration	1,274,964	1,258,616	1,287,524	28,908	2
6,144,561	5,860,459	5,870,719	District Administration Support Services	5,940,494	5,932,220	5,967,931	35,711	1
21,736,957	21,942,803	21,062,691	Operations and Maintenance of Plant	19,891,361	21,344,116	19,909,832	(1,434,284)	(7)
1,998,548	2,095,965	2,076,203	Student Activities	2,072,413	2,147,933	2,110,707	(37,226)	(2)
140,997,864	139,310,231	138,652,630	Total General Fund Expenditures	142,025,710	142,556,553	144,062,765	1,506,212	1
Special Revenue Funds Expenditures:								
114,667	-	-	Alaska Works - CEF	-	-	-	-	-
217,131	211,027	215,369	Carl Perkins Fund	281,523	281,523	-	(281,523)	(100)
39,961	21,330	9,642	Community Theater Fund	44,500	44,500	-	(44,500)	(100)
200,443	272,718	-	Digital Teaching	-	-	-	-	-
170,397	37,261	-	Distance Learning & Telemedicine	-	-	-	-	-
260,651	493,131	243,769	Equipment Fund	3,153,067	3,153,067	-	(3,153,067)	(100)
4,125,637	3,869,404	3,798,616	Food Service Fund	4,014,450	4,014,450	4,104,904	90,454	2
4,900	-	14,711	Food Service Equipment	9,944	9,944	-	(9,944)	-
95,585	141,830	122,759	Food Service Fund - FFVP	27,954	145,359	-	(145,359)	(100)
-	5,913	239	Food Service Nutritional Alaskan Foods	223,665	223,665	-	(223,665)	(100)
120,315	111,049	50,503	Gear Up Kenai Peninsula	-	-	-	-	-
383,128	-	-	Legislative Grant	-	-	-	-	-
210,268	274,659	359,623	Miscellaneous Grants Fund	491,999	608,184	-	(608,184)	(100)
2,956,948	2,774,290	3,477,548	NCLB Fund	5,052,910	4,810,284	-	(4,810,284)	(100)
-	-	-	Principal Coach	-	-	-	-	-
291,418	265,871	288,338	Project Aware	324,689	344,777	-	(344,777)	-
8,025,530	8,260,190	7,776,607	Student Transportation Fund	7,687,626	7,687,626	8,015,208	327,582	4
203,457	110,181	-	Statewide Mentorship	-	-	-	-	-
2,354,094	2,709,014	2,089,204	Title VI-B Fund	2,489,787	3,481,514	-	(3,481,514)	(100)
432,543	447,491	481,868	Title VI, Indian Education Fund	444,849	444,849	-	(444,849)	(100)
-	-	-	Youth First	-	-	-	-	-
69,143	73,776	73,776	Youth In Detention	73,776	73,776	-	(73,776)	(100)
20,276,216	20,079,135	19,002,572	Total Special Revenue Fund Expenditures	24,320,739	25,323,518	12,120,112	(13,203,406)	(52)
161,274,080	159,389,366	157,655,202	Total Expenditures	166,346,449	167,880,071	156,182,877	(11,697,194)	(7)
Excess (Deficiency) of Revenues								
(179,600)	440,057	494,928	Over Expenditures - General Fund	(480,222)	(1,334,062)	950,000	2,284,062	(171)
(1,058,146)	(2,134,295)	(384,697)	Special Revenue	(4,064,084)	(4,124,950)	-	4,124,950	(100)
(1,237,746)	(1,694,238)	110,231	Total Excess (Deficiency) of Revenues Over Expenditures - All Funds	(4,544,306)	(5,459,012)	950,000	6,409,012	(117)
Other Financing Sources/Uses (transfers):								
1,200,000	1,755,072	850,000	Transfers to Special Revenue Funds	950,000	950,000	950,000	-	-
(1,200,000)	(1,755,072)	(850,000)	Transfers from General Fund	(950,000)	(950,000)	(950,000)	-	-
-	-	-	Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in/Allocation of Fund Balance								
(1,379,600)	(1,315,015)	(355,072)	General Fund	(1,430,222)	(2,284,062)	-	2,284,062	(100)
141,854	(379,223)	465,303	Special Revenue	(3,114,084)	(3,174,950)	950,000	4,124,950	(130)
(1,237,746)	(1,694,238)	110,231	Total Net Change in/Allocation of Fund Balance	(4,544,306)	(5,459,012)	950,000	6,409,012	(117)
Fund Balance, Beginning of Year								
17,249,541	15,869,941	14,554,926	General Fund	14,199,854	14,199,854	11,915,792	(2,284,062)	(16)
5,615,655	5,757,509	5,378,286	Special Revenue	5,843,589	5,843,589	2,668,639	(3,174,950)	(54)
22,865,196	21,627,450	19,933,212	Total Fund Balance, Beginning of Year	20,043,443	20,043,443	14,584,431	(5,459,012)	(27)
Fund Balance, End of Year								
15,869,941	14,554,926	14,199,854	General Fund	12,769,632	11,915,792	11,915,792	-	-
5,757,509	5,378,286	5,843,589	Special Revenue	2,729,505	2,668,639	3,618,639	950,000	36
\$ 21,627,450	\$ 19,933,212	\$ 20,043,443	Fund Balances, End of Year - All Funds	\$ 15,499,137	\$ 14,584,431	\$ 15,534,431	950,000	7

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2019-2020 Budget
Expenditure Summary by Function**

Expenditure Summary by Function	Current 2018-19 Budget	2019-20 Budget
Instruction	\$ 64,639,372	\$ 64,922,936
Special Education Instruction	21,161,794	21,533,008
Special Education Support Services - Student	6,343,622	5,747,926
Support Services - Student	4,761,321	4,975,407
Support Services - Instruction	3,609,913	3,421,498
School Administration	6,277,635	6,384,625
School Administration Support Services	5,080,011	5,160,589
District Administration	1,258,616	1,287,524
District Administration Support Services	5,932,220	5,967,931
Operations and Maintenance of Plant	21,344,116	19,909,832
Student Activities	2,147,933	5,126,193
Transfer to Other Funds	950,000	950,000
Total General Fund Expenditures	\$ 143,506,553	\$ 145,387,469



GENERAL FUND

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

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

Actual Expenditures 2015-16	Actual Expenditures 2016-17	Actual Expenditures 2017-18	Current Appropriation 2018-19	Object	Description	Recommended 2019-20	Difference Between 2017-18 and Revised 2016-17 +(-)	PCT +(-)
\$ 140,750	\$ 145,725	\$ 155,000	\$ 158,500	3110	Superintendent	\$ 162,000	3,500	2.21
132,500	138,040	142,354	144,489	3120	Assistant Superintendent - Certified	144,489	-	-
4,069,804	3,956,837	4,150,922	4,051,171	3130	Principal/Assistant Principal	4,057,156	5,985	0.15
914,021	812,462	830,225	832,252	3140	Director/Coordinator - Certified	839,908	7,656	0.92
39,903,220	39,485,403	39,817,146	40,030,592	3150	Teachers	39,710,922	(319,670)	(0.80)
544,698	607,073	630,511	761,792	3161	Extra-Duty Compensation Certified	763,102	1,310	0.17
115,191	93,569	126,617	58,566	3162	Emolument	55,443	(3,123)	(5.33)
1,850	4,750	1,575	-	3163	Prep Time	-	-	-
467,231	447,454	462,500	552,299	3171	Substitute Certified w/Certificate	550,538	(1,761)	(0.32)
71,953	149,127	65,747	2,635	3172	Temporary Certified w/Certificate	2,500	(135)	(5.12)
401,716	386,917	349,936	228,076	3173	Long Term Substitute - Certified	175,140	(52,936)	(23.21)
3,579,871	3,394,229	3,632,070	3,789,705	3180	Specialists - Certified	3,919,431	129,726	3.42
227,795	214,204	209,002	231,950	3190	Leave - Certified	231,950	-	-
136,750	146,354	148,489	150,656	3211	Assistant Superintendent - Support	150,656	-	-
535,489	441,582	411,926	435,538	3212	Director/Coordinator Support	449,069	13,531	3.11
1,224,503	1,309,387	1,176,246	1,215,561	3220	Specialist - Nurse	1,244,076	28,515	2.35
5,772,405	5,739,489	5,799,911	5,856,252	3230	Tutors/Aides	5,465,482	(390,770)	(6.67)
6,215,334	6,014,521	6,023,707	5,886,317	3240	Support Staff	6,071,683	185,366	3.15
3,184,853	3,232,619	2,938,482	3,044,195	3250	Maintenance/Custodians	3,118,554	74,359	2.44
3,649	2,374	4,817	-	3272	Activity Bus Driver	-	-	-
357,000	312,643	301,582	384,459	3291	Substitute - Support	379,793	(4,666)	(1.21)
436,111	482,136	418,132	317,433	3292	Extra-Duty Compensation Support	330,077	(12,644)	(3.98)
29,609	81,983	23,116	10,940	3293	Long Term Substitute - Support	5,000	(5,940)	(54.30)
166,284	187,763	311,701	138,528	3294	Temporary Salaries - Support	140,248	(1,920)	(1.24)
62,785	101,508	126,737	40,230	3295	Overtime - Support	40,180	(50)	(0.12)
504,021	522,094	493,392	292,163	3296	Substitute Certified w/o Certificate	289,085	(3,078)	(1.05)
211,455	201,338	217,976	50,000	3300	Leave - Support	50,000	-	-
22,434,335	22,930,067	21,952,489	22,753,114	3511	Health Care Costs	23,621,405	868,291	3.82
113,312	112,036	114,061	99,063	3512	Life Insurance	99,986	923	0.93
49,408	56,298	57,698	98,602	3520	Unemployment Insurance	99,986	1,384	1.40
669,382	666,792	673,791	720,129	3541	FICA Medicare (TRS)	715,697	(4,432)	(0.62)
1,436,073	1,397,794	1,353,236	1,416,683	3542	FICA Contribution	1,405,152	(11,531)	(0.81)
6,187,965	6,111,975	6,177,928	6,238,896	3550	TRS Retirement	6,235,535	(3,361)	(0.05)
8,560,061	7,603,279	7,664,800	8,244,717	3559	TRS On-Behalf	8,862,055	617,338	7.49
3,804,969	3,751,884	3,692,684	3,681,966	3560	PERS Retirement	3,660,899	(21,067)	(0.57)
1,307,281	1,035,089	737,438	1,030,173	3569	PERS On-Behalf	1,186,234	156,061	15.15
973,522	1,201,479	1,194,195	1,201,858	3631	Worker's Compensation	1,201,858	-	-
1,041,480	2,038,130	2,236,080	2,648,131	4100	Professional-Technical Service	1,259,918	(1,388,213)	(52.42)
62,561	58,384	63,743	93,000	4121	In Kind Professional -Technical Audit	93,000	-	-
179,450	95,547	69,203	100,000	4140	Professional-Technical Legal	100,000	-	-
3,005	2,125	2,735	3,900	4150	Professional -Technical Medical	3,900	-	-
95,091	66,415	58,738	76,977	4201	Travel - Meals	72,785	(4,192)	(5.45)
221,748	183,621	193,963	211,692	4202	Travel - Mileage	207,389	(4,303)	(2.03)
407,327	351,822	301,467	342,256	4203	Travel - Other	313,057	(29,199)	(8.53)
300,956	277,931	318,567	237,456	4250	Student Travel	196,050	(41,406)	(17.44)
267,000	281,834	271,083	265,585	4310	Water And Sewage	265,585	-	-
145,416	141,385	147,766	143,164	4320	Garbage	143,164	-	-
47,793	37,186	39,139	45,148	4331	Postage	41,900	(3,248)	(7.19)
1,088,629	1,043,075	895,170	1,022,762	4332	Telephone	999,123	(23,639)	(2.31)
85,200	84,002	78,877	89,900	4350	In Kind Utilities	89,900	-	-
3,846,152	3,869,789	3,827,931	3,854,321	4360	Electricity	3,854,321	-	-
1,115,105	1,370,516	1,432,540	1,258,579	4370	Natural/Bottled Gas	1,273,579	15,000	1.19
325,127	361,010	426,895	392,636	4380	Fuel For Heating	392,636	-	-
17,884	12,444	22,246	11,476	4401	Freight Costs	10,850	(626)	(5.45)
431,976	365,856	548,676	452,381	4402	Purchased Service	(404,705)	(857,086)	(189.46)
112,608	114,352	116,630	120,393	4403	In Kind Custodial	120,393	-	-
7,509,321	7,822,761	7,511,402	7,929,758	4404	In Kind Maintenance	7,929,758	-	-
132,429	101,253	102,215	88,179	4408	Purchased Service - Copier	80,796	(7,383)	(8.37)
533,733	550,403	537,821	547,151	4410	Rental	(268,209)	(815,360)	(149.02)
491,547	282,827	434,705	718,760	4430	Repair & Maintenance Agreement	425,089	(293,671)	(40.86)
1,341,090	1,341,090	1,419,726	1,419,726	4450	Liability Insurance	1,419,726	-	-
12,068	20,658	-	15,000	4490	Student Accident Insurance	15,000	-	-
3,053,094	2,724,578	2,604,697	3,125,073	4501	Supplies	3,251,574	126,501	4.05
131,496	127,890	127,030	149,503	4502	Discretionary Material	147,590	(1,913)	(1.28)
733,142	527,844	736,781	887,467	4503	Software	685,235	(202,232)	(22.79)
17,060	16,558	27,123	-	4560	Inventory Adjustment	-	-	-
27,965	25,507	28,495	30,273	4580	Gas And Oil	29,925	(348)	(1.15)
33,300	33,600	33,600	-	4850	Stipends	-	-	-
98,304	90,001	121,589	1,107,192	4901	Other Expenses	4,922,105	3,814,913	344.56
138,485	102,275	146,162	210,798	4902	Career Development	210,798	-	-
31,944	24,867	27,994	33,713	4903	Professional Dues	32,545	(1,168)	(3.46)
590	375	850	-	4904	Physical Exam Reimbursement	-	-	-
8,999	1,930	6,000	6,000	4906	Moving Expenses	6,000	-	-
(222,976)	(230,899)	(265,492)	(372,674)	4950	Indirect Costs	(368,503)	4,171	-
584,780	106,193	83,209	183,483	5101	Equipment	25,000	(158,483)	(86.37)
1,599,830	1,406,822	1,329,135	957,894	5102	Equipment-Technology	1,050,202	92,308	9.64
1,200,000	1,755,072	850,000	950,000	5500	Transfer To Other	950,000	-	-
\$ 142,197,865	\$ 141,065,303	\$ 139,502,630	\$ 143,506,553		Fund Total	\$ 145,012,765	\$ 1,506,212	1.05

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

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

Actual Expenditures 2015-16	Actual Expenditures 2016-17	Actual Expenditures 2017-18	Current Appropriation 2018-19	Description	Recommended 2019-20	Difference Between 2015-16 and Revised 2014-15 +(-)	PCT +(-)
659,507	756,292	791,282	690,471	01 Tebughna	609,944	(80,527)	(12)
2,196,051	2,072,810	1,872,853	1,846,166	02 Ninilchik	1,846,496	330	0
1,016,984	889,398	913,094	746,445	03 Susan B. English	834,674	88,229	12
5,264,533	5,150,097	5,518,283	5,348,051	06 Homer High	5,393,722	45,671	1
5,858,188	5,775,777	5,693,111	5,491,724	07 Kenai Central	5,677,584	185,860	3
2,592,469	2,555,211	2,597,800	2,636,022	08 Seward High	2,494,744	(141,278)	(5)
7,109,632	7,049,439	6,876,637	6,842,921	09 Soldotna High	6,981,585	138,664	2
5,110,739	4,817,106	4,789,558	4,847,744	10 Nikiski Jr/Sr	4,809,635	(38,109)	(1)
3,994,365	4,206,643	4,084,203	3,945,055	11 Kenai Middle	4,096,351	151,296	4
5,437,258	5,228,810	5,124,940	4,993,222	12 Skyview Middle	5,094,728	101,506	2
2,497,490	2,478,588	2,453,580	2,691,770	13 Homer Middle	2,625,937	(65,833)	(2)
1,684,054	1,749,326	1,710,316	1,745,899	14 Seward Middle	1,734,199	(11,700)	(1)
77,830	68,828	70,329	67,577	15 Marathon School	131,810	64,233	95
943,479	941,243	908,811	913,872	16 River City Academy	868,729	(45,143)	(5)
2,255,693	2,710,218	2,646,246	2,496,995	17 Soldotna Prep	2,416,329	(80,666)	(3)
1,518,718	1,387,364	1,505,294	1,621,803	31 Chapman	1,650,945	29,142	2
325,508	318,345	320,380	322,751	32 Cooper Landing	333,975	11,224	3
2,517,535	2,582,118	2,786,030	2,769,529	33 Paul Banks	2,875,401	105,872	4
1,410,452	1,365,661	1,402,096	1,404,332	34 Nanwalek	1,240,267	(164,065)	(12)
417,429	387,244	418,189	326,157	35 Hope	395,858	69,701	21
350,792	359,706	360,239	336,282	37 Moose Pass	354,082	17,800	5
1,069,868	1,058,017	1,148,819	1,071,557	38 Nikolaevsk	1,060,346	(11,211)	(1)
613,238	664,013	705,649	691,091	40 Port Graham	714,753	23,662	3
2,856,294	3,065,897	2,902,921	3,009,758	42 William H. Seward Elem	2,987,468	(22,290)	(1)
3,728,522	3,744,700	3,520,815	3,485,849	43 Soldotna Elem	3,455,057	(30,792)	(1)
2,570,853	2,413,797	2,459,465	2,346,684	44 Sterling	2,325,347	(21,337)	(1)
2,188,582	2,286,983	2,143,582	2,054,653	45 Tustumena	2,104,806	50,153	2
3,590,096	3,367,801	3,660,613	3,750,755	46 Redoubt	3,726,600	(24,155)	(1)
1,471,674	1,428,619	1,425,014	1,314,488	47 McNeil Canyon	1,340,846	26,358	2
4,071,099	4,210,750	4,135,203	4,091,154	48 K-Beach	4,184,595	93,441	2
1,052,343	1,069,992	1,138,721	1,102,360	49 Razdolna	1,094,624	(7,736)	(1)
3,315,458	3,228,712	3,009,015	3,166,952	50 West Homer	3,193,781	26,829	1
4,652,345	4,811,666	4,922,068	5,083,253	51 Mountain View	5,124,089	40,836	1
3,589,739	3,678,994	3,633,311	3,459,618	52 Nikiski North Star	3,449,616	(10,002)	(0)
1,607,538	1,626,590	1,540,391	1,471,671	53 Voznesenka	1,482,608	10,937	1
857,905	828,907	861,184	812,153	56 Kachemak Selo	827,452	15,299	2
3,460,549	3,540,179	3,441,118	3,760,701	63 Kaleidoscope Charter	3,441,046	(319,655)	(8)
2,500,820	2,367,026	2,394,194	2,543,953	64 Soldotna Montessori Charter	2,494,345	(49,608)	(2)
2,497,700	2,697,894	2,751,661	3,020,239	65 Aurora Borealis	2,713,906	(306,333)	(10)
554,372	553,698	590,427	577,739	66 Homer Flex	642,457	64,718	11
1,161,160	1,310,493	1,283,810	1,321,850	67 Kenai Alternative	1,413,759	91,909	7
1,446,656	1,530,941	1,706,156	1,885,234	68 Fireweed Academy	1,768,173	(117,061)	(6)
2,914,377	2,975,793	3,926,437	4,249,785	80 Connections Program	4,296,304	46,519	1
424,055	365,722	396,110	342,243	70 Board of Education	347,383	5,140	2
451,272	480,683	479,638	499,495	71 Superintendent	510,345	10,850	2
1,341,552	1,299,273	1,526,972	1,514,388	72 Asst Supt Instructional Services	1,518,295	3,907	0
490,532	457,165	501,150	563,563	73 Asst Supt Instruction	544,388	(19,175)	(3)
1,022,534	962,294	865,818	862,093	74 Director Fiscal Services	891,658	29,565	3
352,891	221,035	203,411	286,613	75 Planning and Operations	280,584	(6,029)	(2)
854,666	848,902	836,345	685,659	76 Purchasing/Warehouse	686,900	1,241	0
1,008,385	1,035,537	946,227	1,204,778	77 Director Human Resources	1,228,740	23,962	2
2,447,376	2,138,581	2,272,837	2,310,053	78 Director Information Services	2,182,265	(127,788)	(6)
898,352	933,835	892,905	678,759	79 E-Rate Program	831,602	152,843	23
4,009,131	3,922,435	3,987,894	4,561,733	81 Special Services	3,998,463	(563,270)	(12)
19,507,385	18,982,923	17,565,111	19,623,995	83 DW - Services	21,747,430	2,123,435	11
1,242,142	1,366,179	1,364,700	1,472,898	84 Elementary Ed/Curriculum	1,631,948	159,050	11
1,548,375	1,395,618	623,811	636,434	85 Secondary Ed/Pupil Activity	728,715	92,281	14
1,362,471	1,110,492	648,487	712,081	86 K-12/Assessment	724,033	11,952	2
226,851	232,943	247,369	422,558	87 DW - Health Services	397,893	(24,665)	(6)
-	-	-	772,925	96 Unallocated	453,150	(319,775)	(41)
<u>\$ 142,197,864</u>	<u>\$ 141,065,303</u>	<u>\$ 139,502,630</u>	<u>\$ 143,506,553</u>	Fund Total	<u>\$ 145,012,765</u>	<u>\$ 1,506,212</u>	<u>1</u>

Fund - 100 General Fund

	4100	4200	4220	4300	4350	4400	4450
LOCATION	Regular Instruction	Special Ed Instruction	Special Serv Students	Support Serv Pupils	Support Serv Instruction	School Administration	School Admin Support
65 Aurora Borealis Charter	1,994,526	95,134	30,199	67,915	-	143,380	138,124
31 Chapman Elem	930,468	104,488	84,756	94,892	25,238	120,116	89,230
80 Connections	4,146,455	129,430	5,487	-	-	-	-
32 Cooper Landing Elem/High	180,205	-	-	4,953	-	17,359	84,532
68 Fireweed Academy	1,091,752	186,773	17,828	35,063	21,140	135,200	91,448
66 Homer Flex	248,209	70,595	-	66,435	-	129,485	75,125
06 Homer High	2,253,543	882,209	84,756	380,395	114,072	328,700	214,613
13 Homer Middle	1,128,536	706,448	-	171,162	27,347	159,071	95,080
35 Hope Elem/High	220,310	8,707	3,144	5,128	-	19,389	71,687
56 Kachemak Selo Elem/High	522,059	33,189	-	20,382	-	46,749	78,099
63 Kaleidoscope Charter	2,631,007	102,777	32,924	51,732	33,930	135,674	115,362
48 K-Beach Elem	2,465,582	646,198	291,282	56,443	77,929	151,993	125,211
67 Kenai Alternative	600,486	323,077	27,859	86,876	-	147,930	84,297
07 Kenai Central High	2,720,674	520,901	49,000	422,746	106,121	324,878	275,010
11 Kenai Middle	2,078,495	748,605	95,597	208,031	80,034	238,305	142,510
15 Marathon School	128,060	-	-	-	-	-	3,750
47 McNeil Canyon	766,797	175,023	11,015	42,462	26,339	78,358	71,477
37 Moose Pass Elem	156,203	8,707	9,281	4,966	-	16,984	74,575
51 Mountain View Elem	2,501,111	1,327,182	251,423	79,041	113,374	283,099	162,764
34 Nanwalek Elem/High	500,099	249,685	-	20,737	-	65,499	224,961
10 Nikiski Middle/Senior	2,289,320	798,510	167,979	229,402	24,913	254,755	221,362
52 Nikiski North Star Elem	1,799,372	651,784	207,549	99,424	20,741	146,675	161,517
38 Nikolaevsk Elem/High	480,508	173,577	20,347	32,788	750	75,076	79,298
02 Ninilchik Elem/High	838,395	322,694	81,952	43,261	250	127,093	89,992
33 Paul Banks	1,190,869	987,449	153,810	51,452	18,067	149,665	85,849
40 Port Graham Elem/High	243,365	76,296	-	29,766	-	39,660	195,992
49 Razzolna Elem/High	753,346	49,785	11,015	20,284	300	63,919	76,874
46 Redoubt Elem	1,900,710	899,324	250,263	82,659	23,491	147,808	112,468
16 River City Academy	435,041	242,031	20,416	37,344	-	72,598	58,338
08 Seward High	924,723	434,530	15,957	179,062	29,457	170,950	177,902
14 Seward Middle	870,745	303,968	32,023	39,818	26,991	78,241	122,147
12 Skyview Middle	2,593,883	873,247	131,056	296,588	22,162	295,217	145,732
43 Soldotna Elem	1,494,482	1,011,912	279,883	63,848	34,526	149,084	137,001
09 Soldotna High	2,899,125	1,668,922	123,743	413,131	172,120	348,754	232,827
64 Soldotna Montessori	1,735,209	197,037	67,203	35,907	50,656	136,777	82,576
17 Soldotna Prep	1,015,951	438,808	28,517	237,293	45,824	154,532	98,043
44 Sterling Elem	1,106,450	580,295	96,602	97,483	25,248	147,196	84,399
03 Susan B English Elem/High	271,532	6,919	-	29,566	500	41,060	77,694
01 Tebughna School	194,576	46,995	-	514	-	37,267	119,913
45 Tustumena Elem	1,109,586	474,264	48,196	19,490	19,567	111,083	44,376
53 Voznesenka Elem/High	857,990	186,224	-	44,537	-	105,114	83,177
50 West Homer Elem	1,396,527	906,079	157,808	73,143	68,105	141,739	70,433
42 William H. Seward Elem	1,507,249	608,754	217,049	600	73,081	140,115	131,471
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	143,720	-	-	-	24,849	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	703,618	-	-	-	-	-	-
79 E-Rate & Technology	831,602	-	-	-	-	-	-
81 Special Services	116,302	1,667,694	2,140,408	-	74,059	-	-
83 Districtwide Services	9,134,211	1,606,782	501,599	389,571	240,576	708,078	253,353
84 Elementary Ed/Curriculum	812,328	-	-	-	819,620	-	-
85 Secondary Ed/Pupil Activity	193,756	-	-	90,101	378,711	-	-
86 K-12/Assessment	1,500	-	-	121,123	601,410	-	-
87 Nursing Services	-	-	-	397,893	-	-	-
92 Grants Instruction	-	-	-	-	-	-	-
96 Unallocated	453,150	-	-	-	-	-	-
	<u>67,563,718</u>	<u>21,533,008</u>	<u>5,747,926</u>	<u>4,975,407</u>	<u>3,421,498</u>	<u>6,384,625</u>	<u>5,160,589</u>

Fund - 100 General Fund

	4510 District Administration	4550 District Admin - Support	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
65 Aurora Borealis Charter	-	86,287	141,854	16,487	-	2,713,906
31 Chapman Elem	-	-	182,538	19,219	-	1,650,945
80 Connections	-	-	11,272	3,660	-	4,296,304
32 Cooper Landing Elem/High	-	-	44,577	2,349	-	333,975
68 Fireweed Academy	-	56,282	132,687	-	-	1,768,173
66 Homer Flex	-	-	50,772	1,836	-	642,457
06 Homer High	-	-	867,539	267,895	-	5,393,722
13 Homer Middle	-	-	299,067	39,226	-	2,625,937
35 Hope Elem/High	-	-	65,114	2,379	-	395,858
56 Kachemak Selo Elem/High	-	-	124,131	2,843	-	827,452
63 Kaleidoscope Charter	-	109,531	228,109	-	-	3,441,046
48 K-Beach Elem	-	-	363,088	6,869	-	4,184,595
67 Kenai Alternative	-	-	140,664	2,570	-	1,413,759
07 Kenai Central High	-	-	991,306	266,948	-	5,677,584
11 Kenai Middle	-	-	452,326	52,448	-	4,096,351
15 Marathon School	-	-	-	-	-	131,810
47 McNeil Canyon	-	-	165,902	3,473	-	1,340,846
37 Moose Pass Elem	-	-	82,274	1,092	-	354,082
51 Mountain View Elem	-	-	398,666	7,429	-	5,124,089
34 Nanwalek Elem/High	-	-	166,529	12,757	-	1,240,267
10 Nikiski Middle/Senior	-	-	599,840	223,554	-	4,809,635
52 Nikiski North Star Elem	-	-	356,426	6,128	-	3,449,616
38 Nikolaevsk Elem/High	-	-	156,791	41,211	-	1,060,346
02 Niniichik Elem/High	-	-	301,724	41,135	-	1,846,496
33 Paul Banks	-	-	235,264	2,976	-	2,875,401
40 Port Graham Elem/High	-	-	120,025	9,649	-	714,753
49 Razzolna Elem/High	-	-	115,984	3,117	-	1,094,624
46 Redoubt Elem	-	-	303,783	6,094	-	3,726,600
16 River City Academy	-	-	1,100	1,861	-	868,729
08 Seward High	-	-	387,832	174,331	-	2,494,744
14 Seward Middle	-	-	230,613	29,653	-	1,734,199
12 Skyview Middle	-	-	671,594	65,249	-	5,094,728
43 Soldotna Elem	-	-	278,554	5,767	-	3,455,057
09 Soldotna High	-	-	854,768	268,195	-	6,981,585
64 Soldotna Montessori	-	79,397	109,583	-	-	2,494,345
17 Soldotna Prep	-	-	389,260	8,101	-	2,416,329
44 Sterling Elem	-	-	182,971	4,703	-	2,325,347
03 Susan B English Elem/High	-	-	384,090	23,313	-	834,674
01 Tebughna School	-	-	206,306	4,373	-	609,944
45 Tustumena Elem	-	-	273,698	4,546	-	2,104,806
53 Voznesenka Elem/High	-	-	180,570	24,996	-	1,482,608
50 West Homer Elem	-	-	374,211	5,736	-	3,193,781
42 William H. Seward Elem	-	-	303,169	5,980	-	2,987,468
70 Board of Education	347,383	-	-	-	-	347,383
71 Office of Superintendent	510,345	-	-	-	-	510,345
72 Asst Supt Instructional Services	-	1,259,395	258,900	-	-	1,518,295
73 Asst Supt Instruction	359,786	-	-	16,033	-	544,388
74 Fiscal Services	-	891,658	-	-	-	891,658
75 Planning & Operations	-	254,816	25,768	-	-	280,584
76 Purchasing & Warehouse	-	590,675	96,225	-	-	686,900
77 Human Resources	-	979,546	249,194	-	-	1,228,740
78 Information Services	-	1,478,647	-	-	-	2,182,265
79 E-Rate & Technology	-	-	-	-	-	831,602
81 Special Services	-	-	-	-	-	3,998,463
83 Districtwide Services	70,010	181,697	7,353,174	358,379	950,000	21,747,430
84 Elementary Ed/Curriculum	-	-	-	-	-	1,631,948
85 Secondary Ed/Pupil Activity	-	-	-	66,147	-	728,715
86 K-12/Assessment	-	-	-	-	-	724,033
87 Nursing Services	-	-	-	-	-	397,893
92 Grants Instruction	-	-	-	-	-	-
96 Unallocated	-	-	-	-	-	453,150
	<u>1,287,524</u>	<u>5,967,931</u>	<u>19,909,832</u>	<u>2,110,707</u>	<u>950,000</u>	<u>145,012,765</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 914,816	\$ 43,084	\$ 453,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,100	\$ 40,416	\$ 535,623	\$ 500	\$ 1,994,526
31 Chapman Elem.	605,303	4,125	308,115	-	-	-	-	-	1,545	11,380	-	-	930,468
80 Connections	1,242,009	358,851	803,662	50,000	27,687	5,000	70,500	-	256,572	1,149,960	1,214	181,000	4,146,455
32 Cooper Landing Elem.	89,916	24,574	63,985	-	-	-	-	-	157	1,573	-	-	180,205
68 Fireweed Academy	462,577	27,489	256,386	-	-	-	-	-	-	20,083	325,217	-	1,091,752
66 Homer Flex	158,859	1,186	83,649	-	-	-	-	-	334	4,181	-	-	248,209
06 Homer High	1,410,857	99,100	694,122	-	-	-	-	-	5,426	43,721	317	-	2,253,543
13 Homer Middle	722,670	21,228	368,310	-	-	-	-	-	2,150	14,178	-	-	1,128,536
35 Hope Elem./High	138,490	25,318	54,007	-	-	-	-	-	188	2,244	63	-	220,310
56 Kachemak Selo Elem./High	248,757	61,157	186,942	-	19,800	-	-	-	668	4,735	-	-	522,059
63 Kaleidoscope Charter	1,108,079	81,897	595,443	-	-	-	-	-	170	94,511	750,907	-	2,631,007
48 K-Beach Elem.	1,712,537	10,315	704,882	-	-	-	-	-	4,406	33,312	130	-	2,465,582
67 Kenai Alternative	383,695	2,351	164,679	40,000	-	-	-	-	679	9,082	-	-	600,486
07 Kenai Central High	1,778,141	64,357	824,190	-	-	-	-	-	7,031	46,205	750	-	2,720,674
11 Kenai Middle	1,429,820	21,388	592,649	-	-	-	-	-	4,019	30,214	405	-	2,078,495
15 Marathon	101,264	260	24,892	-	-	-	-	-	104	1,540	-	-	128,060
47 McNeil Canyon Elem.	509,016	3,139	243,458	-	-	-	-	-	1,221	9,963	-	-	766,797
37 Moose Pass Elem.	71,749	24,611	57,587	-	-	-	-	-	198	2,058	-	-	156,203
51 Mountain View Elem.	1,652,650	12,038	799,431	-	-	-	-	-	5,146	31,636	210	-	2,501,111
34 Nanwalek Elem/High	306,328	2,154	176,417	-	1,000	-	-	-	5,418	8,682	100	-	500,099
10 Nikiski Mid./Sr.	1,527,132	21,983	700,185	-	-	-	-	-	5,373	34,557	90	-	2,289,320
52 Nikiski North Star Elem.	1,172,154	8,030	587,986	-	-	-	-	-	3,216	27,731	255	-	1,799,372
38 Nikolaevsk Elem./High	309,550	1,652	160,612	-	-	-	-	-	1,064	7,630	-	-	480,508
02 Ninilichik Elem./High	492,721	57,361	275,416	-	-	-	-	-	1,867	11,030	-	-	838,395
33 Paul Banks Elem.	801,109	6,534	363,211	-	-	-	-	-	2,025	16,990	1,000	-	1,190,869
40 Port Graham Elem./High	152,538	1,132	82,696	-	1,000	-	-	-	2,147	3,752	100	-	243,365
49 Rاذdolna Elem./High	361,358	95,018	284,850	-	-	-	-	-	1,252	10,868	-	-	753,346
46 Redoubt Elem.	1,259,143	7,921	603,843	-	-	-	-	-	3,341	26,462	-	-	1,900,710
16 River City Academy	295,195	1,980	128,881	-	-	-	-	-	981	7,894	110	-	435,041
08 Seward High	511,960	78,451	316,761	-	-	-	-	-	2,193	15,358	-	-	924,723
14 Seward Middle	568,427	17,264	270,099	-	-	-	-	-	1,670	13,185	100	-	870,745
12 Skyview Middle	1,675,685	104,787	771,067	-	-	-	-	-	4,729	37,415	200	-	2,593,883
43 Soldotna Elem.	1,001,709	7,099	463,124	-	-	-	-	-	2,631	19,479	440	-	1,494,482
09 Soldotna High	1,895,737	54,707	884,345	-	-	-	-	-	8,263	55,898	175	-	2,899,125
64 Soldotna Montessori Charter	670,421	119,780	404,945	-	-	-	-	-	495	43,609	495,959	-	1,735,209
17 Soldotna Prep	658,253	3,360	334,220	-	-	-	-	-	2,692	17,426	-	-	1,015,951
44 Sterling Elem.	709,880	5,285	373,115	-	-	-	-	-	2,025	16,145	-	-	1,106,450
03 Susan B English	166,245	23,325	74,363	-	-	-	-	-	3,486	3,488	625	-	271,532
01 Tebughna School	124,646	730	62,960	-	1,000	-	-	-	1,813	3,427	-	-	194,576
45 Tustumena Elem.	770,320	4,800	318,370	-	-	-	-	-	1,858	14,238	-	-	1,109,586
53 Voznesenka Elem./High	458,536	99,858	287,503	-	-	-	-	-	1,534	10,559	-	-	857,990
50 West Homer Elem.	916,719	6,917	449,030	-	-	-	-	-	2,704	21,107	50	-	1,396,527
42 William H. Seward Elem.	987,051	7,574	487,888	-	-	-	-	-	2,840	21,796	100	-	1,507,249
73 Asst Supt Instruction	4,200	1,080	642	-	9,000	-	-	-	-	-	128,798	-	143,720
78 Information Services	-	263,648	129,947	-	37,900	-	230,223	-	26,900	15,000	-	-	703,618
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	831,602	831,602
81 Special Services	72,670	420	33,517	-	7,470	1,000	-	-	-	1,225	-	-	116,302
83 Districtwide Services	(318,453)	(66,617)	6,868,499	-	-	-	-	-	-	-	2,650,782	-	9,134,211
84 Elementary Ed/Curriculum	25,000	10,000	2,678	10,000	9,500	-	-	-	150	755,000	-	-	812,328
85 Secondary Ed/Pupil Activity	38,272	11,761	25,643	-	-	-	-	-	2,500	108,080	-	7,500	193,756
86 K-12/Assessment	-	-	-	-	-	-	-	-	-	1,500	-	-	1,500
96 Unallocated	292,850	-	160,300	-	-	-	-	-	-	-	-	-	453,150
	<u>\$32,648,561</u>	<u>\$1,844,462</u>	<u>\$23,363,489</u>	<u>\$ 100,000</u>	<u>\$ 114,357</u>	<u>\$ 6,000</u>	<u>\$ 300,723</u>	<u>\$ -</u>	<u>\$ 391,281</u>	<u>\$2,880,523</u>	<u>\$4,893,720</u>	<u>\$1,020,602</u>	<u>\$67,563,718</u>

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

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Auora Borealis	\$ 2,309	\$ 50,306	\$ 42,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ 95,134
31 Chapman Elem.	72,852	-	31,311	-	-	-	-	-	325	-	-	104,488
80 Connections	90,980	420	37,805	-	-	-	-	-	225	-	-	129,430
68 Fireweed Academy	90,015	25,997	68,536	-	-	-	-	-	2,225	-	-	186,773
66 Homer Flex	31,876	17,483	21,123	-	-	-	-	-	113	-	-	70,595
06 Homer High	322,151	197,193	361,540	-	-	-	-	-	1,325	-	-	882,209
13 Homer Middle	209,651	192,840	302,082	-	-	-	-	-	1,875	-	-	706,448
35 Hope	7,598	-	1,086	-	-	-	-	-	23	-	-	8,707
56 Kachemak Selo Elem./High	21,647	-	11,452	-	-	-	-	-	90	-	-	33,189
63 Kaleidoscope	49,466	11,085	41,601	-	-	-	-	-	625	-	-	102,777
48 K-Beach Elem.	204,947	196,833	242,993	-	-	-	-	-	1,425	-	-	646,198
67 Kenai Alternative	128,720	69,929	124,090	-	-	-	-	-	338	-	-	323,077
07 Kenai Central High	301,756	28,787	188,323	-	-	-	-	-	2,035	-	-	520,901
11 Kenai Middle	381,834	102,275	261,481	-	-	-	-	-	3,015	-	-	748,605
47 McNeil Canyon Elem.	91,274	24,976	58,548	-	-	-	-	-	225	-	-	175,023
37 Moose Pass Elem.	7,598	-	1,086	-	-	-	-	-	23	-	-	8,707
51 Mountain View Elem.	394,840	402,610	526,082	-	-	-	-	-	3,650	-	-	1,327,182
34 Nanwalek Elem./High	78,541	65,074	105,800	-	-	-	-	-	270	-	-	249,685
10 Nikiski Mid./Sr.	303,556	172,823	317,706	-	-	-	-	-	4,425	-	-	798,510
52 Nikiski North Star Elem.	261,798	138,535	250,051	-	-	-	-	-	1,400	-	-	651,784
38 Nikolaevsk Elem./High	75,648	28,787	68,817	-	-	-	-	-	325	-	-	173,577
02 Ninilchik Elem./High	139,401	69,929	112,914	-	-	-	-	-	450	-	-	322,694
33 Paul Banks Elem.	318,580	253,058	413,986	-	-	-	-	-	1,825	-	-	987,449
40 Port Graham Elem./High	23,428	34,965	17,813	-	-	-	-	-	90	-	-	76,296
49 Razdolna Elem./High	32,471	-	17,179	-	-	-	-	-	135	-	-	49,785
46 Redoubt Elem.	254,187	283,750	360,667	-	-	-	-	-	720	-	-	899,324
16 River City Academy	116,066	34,345	91,260	-	-	-	-	-	360	-	-	242,031
08 Seward High	145,314	120,450	168,343	-	-	-	-	-	423	-	-	434,530
14 Seward Middle	139,397	57,797	106,324	-	-	-	-	-	450	-	-	303,968
12 Skyview Middle	364,504	185,286	320,432	-	-	-	-	-	3,025	-	-	873,247
43 Soldotna Elem.	402,796	224,636	381,955	-	-	-	-	-	2,525	-	-	1,011,912
09 Soldotna High	530,463	459,419	676,420	-	-	-	-	-	2,620	-	-	1,668,922
64 Soldotna Montessori Charter	68,852	55,447	72,513	-	-	-	-	-	225	-	-	197,037
17 Soldotna Prep	122,394	133,680	181,034	-	-	-	-	-	1,700	-	-	438,808
44 Sterling Elem.	144,596	179,809	255,440	-	-	-	-	-	450	-	-	580,295
03 Susan B English	5,857	-	839	-	-	-	-	-	223	-	-	6,919
01 Tebughna School	31,876	-	15,006	-	-	-	-	-	113	-	-	46,995
45 Tustumena Elem.	139,700	131,206	202,683	-	-	-	-	-	675	-	-	474,264
53 Voznesenka Elem./High	79,567	35,147	71,285	-	-	-	-	-	225	-	-	186,224
50 West Homer Elem.	266,898	267,572	370,309	-	-	-	-	-	1,300	-	-	906,079
42 William H. Seward Elem.	260,096	128,063	218,440	-	-	-	-	-	2,155	-	-	608,754
81 Special Services	658,682	182,634	367,122	336,894	34,367	1,550	-	3,200	50,245	31,000	2,000	1,667,694
83 Districtwide Services	-	-	1,606,782	-	-	-	-	-	-	-	-	1,606,782
	<u>\$ 7,374,182</u>	<u>\$ 4,563,146</u>	<u>\$ 9,092,767</u>	<u>\$ 336,894</u>	<u>\$ 34,367</u>	<u>\$ 1,550</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 93,902</u>	<u>\$ 31,000</u>	<u>\$ 2,000</u>	<u>\$ 21,533,008</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4220 Special Education Support Services - Student

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 13,490	\$ 5,242	\$ 11,422	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 30,199
31 Chapman Elem.	57,238	-	27,338	-	-	-	-	180	-	-	84,756
68 Fireweed Academy	12,533	-	5,261	-	-	-	-	34	-	-	17,828
13 Homer Middle	-	-	-	-	-	-	-	-	-	-	-
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	57,238	-	27,338	-	-	-	-	180	-	-	84,756
35 Hope	-	-	3,144	-	-	-	-	-	-	-	3,144
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	-	-	-	-
63 Kaleidoscope Charter	-	-	-	32,524	-	-	-	400	-	-	32,924
48 K-Beach Elem.	125,919	66,157	98,809	-	-	-	-	397	-	-	291,282
67 Kenai Alternative	13,618	3,932	10,266	-	-	-	-	43	-	-	27,859
07 Kenai Central High	34,699	-	14,211	-	-	-	-	90	-	-	49,000
11 Kenai Middle	67,230	-	28,191	-	-	-	-	176	-	-	95,597
47 McNeil Canyon Elem.	7,595	-	3,397	-	-	-	-	23	-	-	11,015
37 Moose Pass Elem.	6,395	-	2,886	-	-	-	-	-	-	-	9,281
51 Mountain View Elem.	142,082	33,022	75,873	-	-	-	-	446	-	-	251,423
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	62,290	43,685	61,842	-	-	-	-	162	-	-	167,979
52 Nikiski North Star Elem.	119,321	27,813	60,077	-	-	-	-	338	-	-	207,549
38 Nikolaevsk	13,429	-	6,873	-	-	-	-	45	-	-	20,347
02 Ninilchik	56,396	-	25,398	-	-	-	-	158	-	-	81,952
33 Paul Banks Elem.	105,970	-	47,525	-	-	-	-	315	-	-	153,810
49 Razdolna	7,595	-	3,397	-	-	-	-	23	-	-	11,015
46 Redoubt Elem.	116,271	43,685	89,969	-	-	-	-	338	-	-	250,263
16 River City	13,818	-	6,553	-	-	-	-	45	-	-	20,416
14 Seward Middle	16,323	4,640	11,019	-	-	-	-	41	-	-	32,023
08 Seward High	11,409	-	4,521	-	-	-	-	27	-	-	15,957
12 Skyview Middle	89,460	-	41,326	-	-	-	-	270	-	-	131,056
43 Soldotna Elem.	106,979	64,925	107,687	-	-	-	-	292	-	-	279,883
09 Soldotna High	85,620	-	37,880	-	-	-	-	243	-	-	123,743
64 Soldotna Montessori Charter	47,814	-	19,267	-	-	-	-	122	-	-	67,203
17 Soldotna Prep	18,735	-	9,714	-	-	-	-	68	-	-	28,517
44 Sterling Elem.	64,658	-	31,780	-	-	-	-	164	-	-	96,602
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	33,421	-	14,685	-	-	-	-	90	-	-	48,196
53 Voznesenka	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	108,450	-	49,032	-	-	-	-	326	-	-	157,808
42 William H. Seward Elem.	121,530	31,054	64,053	-	-	-	-	412	-	-	217,049
80 Connections	659	2,425	2,401	-	-	-	-	2	-	-	5,487
81 Special Services	907,002	161,981	495,943	438,400	67,455	5,000	3,575	45,312	10,440	5,300	2,140,408
83 Districtwide Services	-	-	501,599	-	-	-	-	-	-	-	501,599
	<u>\$ 2,645,187</u>	<u>\$ 488,561</u>	<u>\$2,000,677</u>	<u>\$ 470,924</u>	<u>\$ 67,455</u>	<u>\$ 5,000</u>	<u>\$ 3,575</u>	<u>\$ 50,807</u>	<u>\$ 10,440</u>	<u>\$ 5,300</u>	<u>\$ 5,747,926</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4300 Support Services - Student

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses		
65 Aurora Borealis Charter	\$ -	\$ 33,912	\$ 33,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	67,915
31 Chapman Elem.	-	54,990	39,352	-	-	-	-	-	550	-	-	94,892
32 Cooper Landing Elem.	-	2,848	2,080	-	-	-	-	-	25	-	-	4,953
68 Fireweed Academy	-	22,108	12,755	-	-	-	-	-	200	-	-	35,063
66 Homer Flex	42,833	-	23,457	-	-	-	-	-	145	-	-	66,435
06 Homer High	166,412	78,078	131,489	-	-	-	-	-	4,338	78	-	380,395
13 Homer Middle	37,278	57,062	76,059	-	-	-	-	-	763	-	-	171,162
35 Hope Elem./High	-	2,848	2,080	-	-	-	-	-	200	-	-	5,128
56 Kachemak Selo Elem./High	14,303	-	5,843	-	-	-	-	-	236	-	-	20,382
63 Kaleidoscope	-	36,997	14,235	-	-	-	-	-	500	-	-	51,732
48 K-Beach Elem.	-	35,537	19,906	-	-	-	-	-	1,000	-	-	56,443
67 Kenai Alternative	61,090	-	25,741	-	-	-	-	-	45	-	-	86,876
07 Kenai Central High	190,380	80,204	149,412	-	-	-	-	-	2,750	-	-	422,746
11 Kenai Middle	64,033	61,270	81,303	-	-	-	-	-	1,425	-	-	208,031
47 McNeil Canyon Elem.	-	22,990	19,172	-	-	-	-	-	300	-	-	42,462
37 Moose Pass Elem.	-	2,860	2,081	-	-	-	-	-	25	-	-	4,966
51 Mountain View Elem.	-	42,394	35,547	-	-	-	-	-	1,100	-	-	79,041
34 Nanwalek Elem/High	13,508	-	6,884	-	-	-	-	-	345	-	-	20,737
10 Nikiski Mid./Sr.	62,277	77,282	88,418	-	-	-	-	-	1,425	-	-	229,402
52 Nikiski North Star Elem.	-	57,062	41,612	-	-	-	-	-	750	-	-	99,424
38 Nikolaevsk Elem./High	13,508	9,387	9,648	-	-	-	-	-	245	-	-	32,788
02 Ninilchik Elem./High	-	25,443	17,168	-	-	-	-	-	650	-	-	43,261
33 Paul Banks Elem.	-	39,503	11,599	-	-	-	-	-	350	-	-	51,452
40 Port Graham Elem./High	13,508	4,926	10,987	-	-	-	-	-	345	-	-	29,766
49 Razdolna Elem./High	14,303	-	5,843	-	-	-	-	-	138	-	-	20,284
46 Redoubt Elem.	-	45,615	36,544	-	-	-	-	-	500	-	-	82,659
16 River City Academy	18,837	7,715	10,547	-	-	-	-	-	245	-	-	37,344
08 Seward High	94,187	25,671	56,959	-	-	-	-	-	1,725	520	-	179,062
14 Seward Middle	-	22,822	16,646	-	-	-	-	-	350	-	-	39,818
12 Skyview Middle	94,187	89,221	112,105	-	-	-	-	-	1,075	-	-	296,588
43 Soldotna Elem.	-	36,516	26,632	-	-	-	-	-	700	-	-	63,848
09 Soldotna High	161,077	98,575	150,629	-	-	-	-	-	2,850	-	-	413,131
64 Soldotna Montessori Charter	-	20,667	14,990	-	-	-	-	-	250	-	-	35,907
17 Soldotna Prep	75,350	78,645	82,118	-	-	-	-	-	1,180	-	-	237,293
44 Sterling Elem.	-	57,062	39,971	-	-	-	-	-	450	-	-	97,483
03 Susan B English	13,508	4,926	10,987	-	-	-	-	-	145	-	-	29,566
01 Tebughna School	-	320	94	-	-	-	-	-	100	-	-	514
45 Tustumena Elem.	-	14,838	4,352	-	-	-	-	-	300	-	-	19,490
53 Voznesenka Elem./High	14,294	13,150	16,805	-	-	-	-	-	288	-	-	44,537
50 West Homer Elem.	-	43,408	29,235	-	-	-	-	-	500	-	-	73,143
42 William H. Seward Elem.	-	-	-	-	-	-	-	-	600	-	-	600
83 Districtwide Services	-	-	389,571	-	-	-	-	-	-	-	-	389,571
85 Secondary Ed/Pupil Activity	-	41,153	41,448	-	-	2,500	-	4,500	500	-	-	90,101
86 K-12/Assessment	65,596	336	27,881	-	25,380	-	-	-	930	-	1,000	121,123
87 Nursing Services	-	219,706	108,637	-	36,100	-	750	2,200	24,000	6,500	-	397,893
	<u>\$ 1,230,469</u>	<u>\$1,568,047</u>	<u>\$2,042,025</u>	<u>\$ -</u>	<u>\$ 61,480</u>	<u>\$ 2,500</u>	<u>\$ 750</u>	<u>\$ 6,700</u>	<u>\$ 55,338</u>	<u>\$ 7,098</u>	<u>\$ 1,000</u>	<u>\$ 4,975,407</u>

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

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
31 Chapman Elem.	\$ -	\$ 11,194	\$ 13,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 25,238
68 Fireweed Academy	-	16,268	4,872	-	-	-	-	-	-	-	-	21,140
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	39,905	15,214	55,840	-	-	-	-	-	3,113	-	-	114,072
13 Homer Middle	-	12,554	12,793	-	-	-	-	-	2,000	-	-	27,347
63 Kaleidoscope Charter	-	25,802	7,728	-	-	-	-	-	400	-	-	33,930
48 K-Beach Elem.	37,824	15,214	22,278	-	-	-	-	-	2,613	-	-	77,929
07 Kenai Central High	37,824	14,109	44,075	-	-	-	-	-	10,113	-	-	106,121
11 Kenai Middle	37,824	14,109	23,188	-	-	-	-	-	4,913	-	-	80,034
47 McNeil Canyon Elem.	-	13,564	12,127	-	-	-	-	-	648	-	-	26,339
51 Mountain View Elem.	63,752	12,105	35,792	-	-	-	-	-	1,725	-	-	113,374
10 Nikiski Mid./Sr.	-	14,645	5,268	-	-	-	-	-	5,000	-	-	24,913
52 Nikiski North Star Elem.	-	15,822	4,669	-	-	-	-	-	250	-	-	20,741
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	750	-	-	750
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	250	-	-	250
33 Paul Banks Elem.	-	13,564	4,003	-	-	-	-	-	500	-	-	18,067
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46 Redoubt Elem.	-	15,822	4,669	-	-	-	-	-	3,000	-	-	23,491
08 Seward High	-	13,057	13,900	-	-	-	-	-	2,500	-	-	29,457
14 Seward Middle	-	13,057	12,934	-	-	-	-	-	1,000	-	-	26,991
12 Skyview Middle	-	12,105	3,557	-	-	-	-	-	6,500	-	-	22,162
43 Soldotna Elem.	-	12,450	20,076	-	-	-	-	-	2,000	-	-	34,526
09 Soldotna High	70,549	14,109	78,737	-	-	-	-	-	8,725	-	-	172,120
64 Soldotna Montessori Charter	-	26,236	24,420	-	-	-	-	-	-	-	-	50,656
17 Soldotna Prep	-	14,109	31,215	-	-	-	-	-	500	-	-	45,824
44 Sterling Elem.	-	10,763	13,485	-	-	-	-	-	1,000	-	-	25,248
03 Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45 Tustumena Elem.	-	13,564	4,003	-	-	-	-	-	2,000	-	-	19,567
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	40,811	15,822	10,509	-	-	-	-	-	963	-	-	68,105
42 William H. Seward Elem.	37,824	13,015	21,629	-	-	-	-	-	613	-	-	73,081
73 Asst Supt Instruction	20,000	-	1,849	3,000	-	-	-	-	-	-	-	24,849
81 Special Services	31,363	125	11,423	25,000	1,750	-	-	-	1,398	3,000	-	74,059
83 Districtwide Services	-	-	235,576	-	-	-	-	5,000	-	-	-	240,576
84 Elementary Ed/Curriculum	381,934	31,657	165,258	-	29,475	-	-	-	207,801	3,495	-	819,620
85 Secondary Ed/Pupil Activity	210,786	33,895	100,205	-	12,600	-	3,150	3,350	9,225	3,000	2,500	378,711
86 K-12/Assessment	141,202	123,712	129,246	15,000	18,000	-	6,500	52,250	110,000	3,500	2,000	601,410
	<u>\$ 1,151,598</u>	<u>\$ 557,662</u>	<u>\$ 1,128,568</u>	<u>\$ 43,000</u>	<u>\$ 61,825</u>	<u>\$ -</u>	<u>\$ 9,650</u>	<u>\$ 60,600</u>	<u>\$ 391,100</u>	<u>\$ 12,995</u>	<u>\$ 4,500</u>	<u>\$ 3,421,498</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4400 School Administration

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 102,178	\$ -	\$ 39,377	\$ -	\$ 1,500	\$ -	\$ 225	\$ 100	\$ -	\$ 143,380
31 Chapman Elem.	85,892	336	31,883	-	1,125	-	180	700	-	120,116
32 Cooper Landing Elem.	11,885	42	3,919	-	1,350	-	23	140	-	17,359
68 Fireweed Academy	96,896	-	36,979	-	1,100	-	225	-	-	135,200
66 Homer Flex	89,495	420	37,281	-	1,350	-	225	714	-	129,485
06 Homer High	237,147	840	79,171	-	8,550	-	950	2,042	-	328,700
13 Homer Middle	115,567	420	40,795	-	1,350	-	225	714	-	159,071
35 Hope Elem./High	11,735	42	3,919	-	2,970	-	23	700	-	19,389
56 Kachemak Selo Elem./High	33,566	126	11,354	-	935	-	68	700	-	46,749
63 Kaleidoscope Charter	96,732	-	38,517	-	-	-	425	-	-	135,674
48 K-Beach Elem.	110,142	420	38,377	-	1,350	-	225	1,479	-	151,993
67 Kenai Alternative	106,222	420	39,674	-	675	-	225	714	-	147,930
07 Kenai Central High	233,636	840	82,524	-	5,850	-	600	1,428	-	324,878
11 Kenai Middle	176,139	630	59,095	-	675	-	338	1,428	-	238,305
47 McNeil Canyon Elem.	56,817	210	19,168	-	1,350	-	113	700	-	78,358
37 Moose Pass Elem.	11,735	42	3,919	-	1,125	-	23	140	-	16,984
51 Mountain View Elem.	202,755	840	76,535	-	900	-	450	1,619	-	283,099
34 Nanwalek Elem./High	44,241	210	16,635	-	3,600	-	113	700	-	65,499
10 Nikiski Mid./Sr.	186,142	630	61,717	-	4,500	-	338	1,428	-	254,755
52 Nikiski North Star Elem.	106,439	420	37,991	-	900	-	225	700	-	146,675
38 Nikolaevsk Elem./High	52,200	210	18,579	-	3,150	-	223	714	-	75,076
02 Ninilchik Elem./High	91,807	336	31,131	-	2,925	-	180	714	-	127,093
33 Paul Banks Elem.	108,535	420	38,435	-	1,350	-	225	700	-	149,665
40 Port Graham Elem./High	26,167	105	9,382	-	3,600	-	56	350	-	39,660
49 Razzdolna Elem./High	44,371	210	17,836	-	675	-	113	714	-	63,919
46 Redoubt Elem.	105,600	420	39,513	-	1,350	-	225	700	-	147,808
16 River City Academy	52,220	210	19,280	-	675	-	113	100	-	72,598
08 Seward High	123,327	420	41,764	-	4,500	-	225	714	-	170,950
14 Seward Middle	57,213	210	19,245	-	900	-	113	560	-	78,241
12 Skyview Middle	213,920	840	77,774	-	675	-	450	1,558	-	295,217
43 Soldotna Elem.	108,277	420	38,112	-	1,350	-	225	700	-	149,084
09 Soldotna High	256,812	840	83,155	-	5,850	-	450	1,647	-	348,754
64 Soldotna Montessori Charter	98,056	-	37,146	-	750	-	225	600	-	136,777
17 Soldotna Prep	113,987	420	39,000	-	900	-	225	-	-	154,532
44 Sterling Elem.	105,313	420	39,328	-	1,350	-	225	560	-	147,196
03 Susan B English	26,667	105	9,382	-	4,500	-	56	350	-	41,060
01 Tebughna School	17,212	84	14,726	-	4,500	-	45	700	-	37,267
45 Tustumena Elem.	81,143	294	27,438	-	1,350	-	158	700	-	111,083
53 Voznesenka Elem./High	75,655	294	26,493	-	1,800	-	158	714	-	105,114
50 West Homer Elem.	100,291	420	38,753	-	1,350	-	225	700	-	141,739
42 Williams H. Seward Elem.	100,181	420	37,239	-	1,350	-	225	700	-	140,115
83 Districtwide Services	-	-	708,078	-	-	-	-	-	-	708,078
	<u>\$ 4,074,315</u>	<u>\$ 13,986</u>	<u>\$2,170,619</u>	<u>\$ -</u>	<u>\$ 86,005</u>	<u>\$ -</u>	<u>\$ 9,359</u>	<u>\$ 30,341</u>	<u>\$ -</u>	<u>\$ 6,384,625</u>

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

Summary Of Object Codes By Fund/Function/Location

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

	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 76,846	\$ 57,478	\$ -	\$ -	\$ 1,800	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 138,124
31 Chapman Elem.	49,717	37,848	-	-	1,000	-	200	465	-	89,230
32 Cooper Landing Elem.	31,670	32,462	-	-	20,200	-	200	-	-	84,532
68 Fireweed Academy	49,013	39,435	-	500	1,500	-	1,000	-	-	91,448
66 Homer Flex	34,024	33,166	-	-	7,050	250	635	-	-	75,125
06 Homer High	114,950	79,936	-	-	18,700	-	650	377	-	214,613
13 Homer Middle	50,688	39,779	-	-	1,000	-	3,000	613	-	95,080
35 Hope Elem./High	27,992	29,132	-	-	14,450	-	50	63	-	71,687
56 Kachemak Selo Elem./High	36,782	33,992	-	1,800	5,250	-	200	75	-	78,099
63 Kaleidoscope Charter	59,371	42,091	-	-	1,900	2,000	10,000	-	-	115,362
48 K-Beach Elem.	68,243	43,318	-	-	10,250	-	3,400	-	-	125,211
67 Kenai Alternative	38,880	36,242	-	-	8,750	-	275	150	-	84,297
07 Kenai Central High	135,966	112,876	-	-	18,900	-	4,350	2,918	-	275,010
11 Kenai Middle	79,848	58,162	-	-	2,500	-	1,250	750	-	142,510
15 Marathon School	-	-	-	-	3,750	-	-	-	-	3,750
47 McNeil Canyon Elem.	32,144	32,584	-	-	6,050	-	699	-	-	71,477
37 Moose Pass Elem.	31,616	27,596	-	-	15,200	-	50	113	-	74,575
51 Mountain View Elem.	80,797	71,754	-	-	1,500	-	8,636	77	-	162,764
34 Nanwalek Elem/High	34,024	34,807	-	-	150,200	-	1,250	4,680	-	224,961
10 Nikiski Mid./Sr.	114,154	91,783	-	-	11,500	-	1,000	2,925	-	221,362
52 Nikiski North Star Elem.	79,140	71,297	-	-	10,300	-	600	180	-	161,517
38 Nikolaevsk Elem./High	36,782	35,633	-	-	5,500	-	600	783	-	79,298
02 Ninilchik Elem./High	49,717	37,848	-	-	1,700	-	250	477	-	89,992
33 Paul Banks Elem.	42,032	35,545	-	-	7,700	-	500	72	-	85,849
40 Port Graham Elem./High	30,277	13,055	-	-	150,200	-	900	1,560	-	195,992
49 Razdolna Elem./High	36,782	33,992	-	-	5,500	-	600	-	-	76,874
46 Redoubt Elem.	65,739	44,208	-	-	1,000	-	1,000	521	-	112,468
16 River City Academy	27,992	29,132	-	-	200	-	750	264	-	58,338
08 Seward High	69,200	58,301	-	-	48,000	-	1,000	1,401	-	177,902
14 Seward Middle	43,507	36,005	-	-	40,500	-	500	1,635	-	122,147
12 Skyview Middle	88,151	50,842	-	-	3,500	-	2,500	739	-	145,732
43 Soldotna Elem.	68,243	66,432	-	-	1,500	-	750	76	-	137,001
09 Soldotna High	135,966	88,261	-	-	4,500	-	3,500	600	-	232,827
64 Soldotna Montessori Charter	45,328	35,798	-	-	950	-	500	-	-	82,576
17 Soldotna Prep	51,901	40,142	-	-	1,500	-	4,500	-	-	98,043
44 Sterling Elem.	42,032	35,217	-	-	5,500	-	1,500	150	-	84,399
03 Susan B English	31,670	32,462	-	-	10,700	-	500	2,362	-	77,694
01 Tebughna School	35,389	33,574	-	-	45,550	-	500	4,900	-	119,913
45 Tustumena Elem.	32,301	9,516	-	-	1,500	-	750	309	-	44,376
53 Voznesenka Elem./High	42,032	35,545	-	-	5,300	-	300	-	-	83,177
50 West Homer Elem.	34,598	33,320	-	-	1,500	-	1,015	-	-	70,433
42 William H. Seward Elem.	65,739	42,567	-	-	20,300	-	2,500	365	-	131,471
83 DistictWide Services	-	253,353	-	-	-	-	-	-	-	253,353
96 Unallocated	-	-	-	-	-	-	-	-	-	-
	<u>\$2,301,243</u>	<u>\$2,086,486</u>	<u>\$ -</u>	<u>\$ 2,300</u>	<u>\$ 674,350</u>	<u>\$ 3,250</u>	<u>\$ 63,360</u>	<u>\$ 29,600</u>	<u>\$ -</u>	<u>\$ 5,160,589</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

		3100	3200	3500	4100	4200	4300	4400	4500	4800	4900	5100	
	Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Tuition	Other	Equipment	Total
		Salaries	Salaries	Benefits	Services	Travel	Services	Services	& Materials	& Stipends	Expenses		
70	Board Of Education	\$ -	\$ 72,291	\$ 83,002	\$ 100,000	\$ 40,095	\$ 200	\$ 18,800	\$ 4,095	\$ -	\$ 28,900	\$ -	\$ 347,383
71	Office Of Superintendent	169,474	132,676	123,230	15,000	23,215	15,750	6,550	16,950	-	7,500	-	510,345
73	Asst Supt Instruction	154,489	62,566	85,481	39,900	2,250	2,750	4,550	3,800	-	4,000	-	359,786
83	DistictWide Services	-	-	70,010	-	-	-	-	-	-	-	-	70,010
		<u>\$ 323,963</u>	<u>\$ 267,533</u>	<u>\$ 361,723</u>	<u>\$ 154,900</u>	<u>\$ 65,560</u>	<u>\$ 18,700</u>	<u>\$ 29,900</u>	<u>\$ 24,845</u>	<u>\$ -</u>	<u>\$ 40,400</u>	<u>\$ -</u>	<u>\$ 1,287,524</u>

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

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	4950 Indirect Costs	5100 Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,287	\$ -	\$ 86,287
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	56,282	-	56,282
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	109,531	-	109,531
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	79,397	-	79,397
71 Office Of Superintendent	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Asst Supt Instructional Svcs	3,500	225,086	116,767	-	7,200	5,050	7,550	882,505	7,500	4,237	-	-	1,259,395
74 Fiscal Services	-	586,140	356,968	93,000	16,000	14,000	10,050	-	10,000	5,500	(200,000)	-	891,658
75 Planning & Operations	-	144,272	92,604	3,500	6,540	300	600	-	4,000	3,000	-	-	254,816
76 Purchasing & Warehouse	-	435,370	281,934	-	5,922	2,049	12,050	-	46,450	1,100	(200,000)	5,800	590,675
77 Human Resources	143,490	343,875	260,207	202,000	39,015	7,100	22,550	-	13,809	44,500	(100,000)	3,000	979,546
78 Information Services	3,500	724,152	407,689	52,600	9,000	5,100	300,799	-	141,507	3,300	(200,000)	31,000	1,478,647
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	181,697	-	-	-	-	-	-	-	-	-	181,697
	<u>\$ 150,490</u>	<u>\$2,458,895</u>	<u>\$ 1,697,866</u>	<u>\$ 351,100</u>	<u>\$ 83,677</u>	<u>\$ 33,599</u>	<u>\$ 353,599</u>	<u>\$ 882,505</u>	<u>\$ 223,266</u>	<u>\$ 61,637</u>	<u>\$ (368,503)</u>	<u>\$ 39,800</u>	<u>\$ 5,967,931</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4600 Operations and Maintenance of Plant

	3200 Non-Certified Salaries	3500 Employee Benefits	4200 Staff Travel	4300 Utility Services	4350 Energy	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 39,222	\$ 34,732	\$ -	\$ 2,900	\$ 37,000	\$ 18,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 141,854
31 Chapman Elem.	44,042	35,819	-	11,335	88,392	250	-	2,700	-	-	182,538
80 Connections	8,320	2,452	-	-	-	-	-	500	-	-	11,272
32 Cooper Landing Elem.	15,578	4,588	-	3,105	19,956	250	-	1,100	-	-	44,577
68 Fireweed Academy	12,937	13,050	-	2,900	43,800	55,000	-	5,000	-	-	132,687
66 Homer Flex	19,123	19,477	-	2,894	8,153	25	-	1,100	-	-	50,772
06 Homer High	195,346	103,695	-	57,549	484,026	1,000	-	25,923	-	-	867,539
13 Homer Middle	88,798	75,792	-	8,084	118,211	250	-	7,932	-	-	299,067
35 Hope Elem./High	14,985	4,409	-	-	44,133	250	-	1,337	-	-	65,114
56 Kachemak Selo Elem./High	22,477	31,369	-	2,687	16,318	50,180	-	1,100	-	-	124,131
63 Kaleidoscope Charter	66,248	53,136	-	9,200	88,000	2,525	-	9,000	-	-	228,109
48 K-Beach Elem.	127,043	105,341	-	4,349	121,078	250	-	5,027	-	-	363,088
67 Kenai Alternative	34,435	32,246	-	2,913	69,345	250	-	1,475	-	-	140,664
07 Kenai Central High	238,879	194,453	-	25,162	499,147	1,000	-	32,665	-	-	991,306
11 Kenai Middle	113,975	104,649	-	10,565	212,428	250	-	10,459	-	-	452,326
47 McNeil Canyon Elem.	44,042	37,788	-	1,739	78,841	250	-	3,242	-	-	165,902
37 Moose Pass Elem.	18,838	28,678	-	5,219	28,189	250	-	1,100	-	-	82,274
51 Mountain View Elem.	125,840	120,842	-	11,455	135,044	250	-	5,235	-	-	398,666
34 Nanwalek Elem/High	27,920	8,206	500	9,362	83,638	35,060	-	1,843	-	-	166,529
10 Nikiski Mid./Sr.	124,287	96,996	-	10,689	349,118	1,000	-	17,750	-	-	599,840
52 Nikiski North Star Elem.	99,779	77,360	-	6,391	166,896	1,050	-	4,950	-	-	356,426
38 Nikolaevsk Elem./High	44,042	36,147	-	3,134	69,830	500	-	2,938	200	-	156,791
02 Ninilchik Elem./High	80,657	71,712	-	2,627	138,073	750	-	7,905	-	-	301,724
33 Paul Banks Elem.	62,074	65,898	-	9,445	94,004	250	-	3,593	-	-	235,264
40 Port Graham Elem./High	14,985	4,409	-	1,200	96,937	575	-	1,919	-	-	120,025
49 Razdolna Elem./High	21,681	14,301	-	2,300	23,965	52,637	-	1,100	-	-	115,984
46 Redoubt Elem.	107,212	81,649	-	6,102	103,858	250	-	4,712	-	-	303,783
16 River City Academy	-	-	-	-	-	-	-	1,100	-	-	1,100
08 Seward High	88,782	57,321	250	60,087	167,414	1,000	-	12,978	-	-	387,832
14 Seward Middle	49,036	37,642	400	8,175	130,572	250	-	4,538	-	-	230,613
12 Skyview Middle	152,662	94,684	-	12,603	394,650	250	-	16,745	-	-	671,594
43 Soldotna Elem.	88,798	74,150	-	5,725	104,267	250	-	5,364	-	-	278,554
09 Soldotna High	211,685	186,387	-	20,117	405,966	1,000	-	29,613	-	-	854,768
64 Soldotna Montessori Charter	32,935	34,448	-	2,700	37,000	-	-	2,500	-	-	109,583
17 Soldotna Prep	107,006	83,230	-	8,251	179,071	750	-	10,952	-	-	389,260
44 Sterling Elem.	59,852	32,125	-	3,362	83,841	250	-	3,541	-	-	182,971
03 Susan B English	83,804	72,655	-	15,101	202,738	950	-	8,842	-	-	384,090
01 Tebughna School	44,042	36,147	-	28,040	93,755	750	-	3,572	-	-	206,306
45 Tustumena Elem.	78,365	72,667	-	2,338	115,457	250	-	4,621	-	-	273,698
53 Voznesenka Elem./High	45,847	38,269	-	3,913	21,941	69,500	-	1,100	-	-	180,570
50 West Homer Elem.	120,364	104,919	-	6,663	136,817	250	-	5,198	-	-	374,211
42 William H. Seward Elem.	103,092	53,598	500	10,979	129,582	250	-	5,168	-	-	303,169
72 Asst Supt Instructional Svcs	-	-	-	-	10,000	240,000	-	8,900	-	-	258,900
75 Planning & Operations	826	242	6,400	-	-	1,000	-	15,300	-	2,000	25,768
76 Purchasing & Warehouse	-	-	-	5,640	89,085	-	-	1,500	-	-	96,225
77 Human Resources	210,769	38,425	-	-	-	-	-	-	-	-	249,194
83 Districtwide Services	-	274,688	-	-	89,900	6,436,365	552,221	-	-	-	7,353,174
96 Unallocated	-	-	-	-	-	-	-	-	-	-	-
	<u>\$3,290,630</u>	<u>\$2,750,791</u>	<u>\$ 8,050</u>	<u>\$ 407,000</u>	<u>\$ 5,610,436</u>	<u>\$ 6,975,367</u>	<u>\$ 552,221</u>	<u>\$ 313,137</u>	<u>\$ 200</u>	<u>\$ 2,000</u>	<u>\$ 19,909,832</u>

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

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Student Activities

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses	
65 Aurora Borealis Charter	\$ 6,268	\$ 368	\$ 551	\$ -	\$ -	\$ 6,000	\$ -	\$ 1,500	\$ 1,800	\$ -	\$ 16,487
31 Chapman Elem.	15,425	1,558	2,236	-	-	-	-	-	-	-	19,219
80 Connections	-	-	-	-	-	-	-	-	-	3,660	3,660
32 Cooper Landing Elem.	1,273	523	215	-	-	-	-	-	-	338	2,349
66 Homer Flex	1,115	179	159	-	-	-	-	-	-	383	1,836
06 Homer High	137,149	78,852	39,022	-	500	-	-	5,000	1,235	6,137	267,895
13 Homer Middle	25,261	9,802	4,163	-	-	-	-	-	-	-	39,226
35 Hope Elem./High	1,811	125	256	-	-	-	-	-	-	187	2,379
56 Kachemak Selo Elem./High	1,909	223	271	-	-	-	-	-	-	440	2,843
48 K-Beach Elem.	4,644	1,554	671	-	-	-	-	-	-	-	6,869
67 Kenai Alternative	1,290	354	186	-	-	-	-	-	-	740	2,570
07 Kenai Central High	182,899	31,699	39,267	-	1,000	-	-	5,000	113	6,970	266,948
11 Kenai Middle	39,147	7,484	5,817	-	-	-	-	-	-	-	52,448
47 McNeil Canyon Elem.	2,627	473	373	-	-	-	-	-	-	-	3,473
37 Moose Pass Elem.	904	61	127	-	-	-	-	-	-	-	1,092
51 Mountain View Elem.	4,904	1,814	711	-	-	-	-	-	-	-	7,429
34 Nanwalek Elem/High	10,442	325	1,467	-	-	-	-	-	-	523	12,757
10 Nikiski Mid./Sr.	149,133	35,316	33,887	-	500	-	-	-	313	4,405	223,554
52 Nikiski North Star Elem.	4,300	1,210	618	-	-	-	-	-	-	-	6,128
38 Nikolaevs Elem./High	18,997	17,685	3,834	-	-	-	-	-	-	695	41,211
02 Niniichik Elem./High	15,243	21,427	3,691	-	-	-	-	-	-	774	41,135
33 Paul Banks Elem.	1,735	985	256	-	-	-	-	-	-	-	2,976
40 Port Graham Elem./High	7,946	171	1,115	-	-	-	-	-	-	417	9,649
49 Razdolna Elem./High	2,036	350	291	-	-	-	-	-	-	440	3,117
46 Redoubt Elem.	4,284	1,194	616	-	-	-	-	-	-	-	6,094
16 River City Academy	936	132	793	-	-	-	-	-	-	-	1,861
08 Seward High	108,887	30,905	29,195	-	2,000	-	-	-	113	3,231	174,331
14 Seward Middle	15,833	10,868	2,952	-	-	-	-	-	-	-	29,653
12 Skyview Middle	42,381	16,338	6,530	-	-	-	-	-	-	-	65,249
43 Soldotna Elem.	3,224	2,006	537	-	-	-	-	-	-	-	5,767
09 Soldotna High	139,576	77,976	35,942	-	500	-	-	5,000	113	9,088	268,195
17 Soldotna Prep	2,616	1,680	389	-	-	-	-	-	-	3,416	8,101
44 Sterling Elem.	3,418	796	489	-	-	-	-	-	-	-	4,703
03 Susan B English	7,229	13,598	2,029	-	-	-	-	-	-	457	23,313
01 Tebughna School	3,106	578	474	-	-	-	-	-	-	215	4,373
45 Tustumena Elem.	3,345	723	478	-	-	-	-	-	-	-	4,546
53 Voznesenka Elem./High	13,880	7,887	2,521	-	-	-	-	-	-	708	24,996
50 West Homer Elem.	3,664	1,510	562	-	-	-	-	-	-	-	5,736
42 William H. Seward Elem.	4,231	1,141	608	-	-	-	-	-	-	-	5,980
73 Asst Supt Instruction	14,063	-	1,970	-	-	-	-	-	-	-	16,033
83 Districtwide Services	-	-	168,379	-	-	180,000	-	-	-	10,000	358,379
85 Secondary Ed/Pupil Activity	6,683	-	809	-	3,655	-	-	50,000	5,000	-	66,147
	<u>\$ 1,013,814</u>	<u>\$ 379,870</u>	<u>\$ 394,457</u>	<u>\$ -</u>	<u>\$ 8,155</u>	<u>\$ 186,000</u>	<u>\$ -</u>	<u>\$ 66,500</u>	<u>\$ 8,687</u>	<u>\$ 53,224</u>	<u>\$ 2,110,707</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019-2020 Budget

Summary Of Object Codes By Fund/Function/Location

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

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

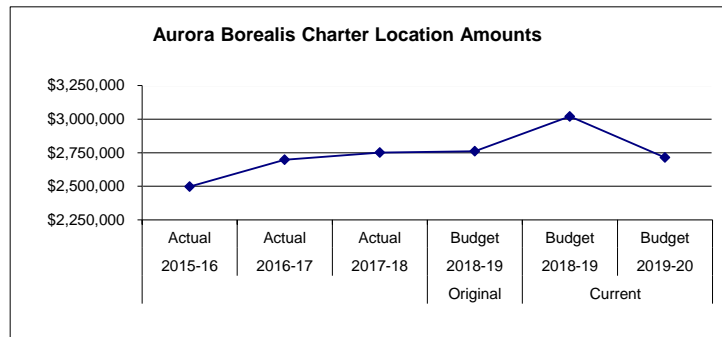
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 65 Aurora Borealis Charter School

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 947,016	\$ 1,011,197	\$ 1,048,593	3100 Certificated Salaries	\$ 1,000,897	\$ 1,003,429	\$ 1,039,061	\$ 35,632	4
229,691	244,086	261,534	3200 Non-Certificated Salaries	257,991	257,991	248,980	(9,011)	(3)
592,477	636,189	643,501	3500 Employee Benefits	649,174	649,174	673,258	24,084	4
<u>1,769,184</u>	<u>1,891,472</u>	<u>1,953,628</u>	Subtotal - Personnel Services	<u>1,908,062</u>	<u>1,910,594</u>	<u>1,961,299</u>	<u>50,705</u>	<u>3</u>
-	-	-	4100 Professional and Technical Services	12,500	12,500	-	(12,500)	(100)
-	16,032	5,458	4200 Staff Travel	4,500	4,500	1,500	(3,000)	(67)
14,986	21,535	55,091	4250 Student Travel	7,520	22,143	6,000	(16,143)	(73)
4,337	4,561	4,919	4300 Utility Services	4,700	4,700	4,700	-	-
31,458	32,548	39,037	4350 Energy	37,000	37,000	37,000	-	-
443,904	468,831	483,909	4400 Other Purchased Services	29,000	485,065	26,600	(458,465)	(95)
83,986	123,016	102,423	4500 Supplies, Materials, and Media	76,499	112,700	54,297	(58,403)	(52)
686	245	486	4900 Other Expenses	112,130	319,824	68,371	(251,453)	(79)
-	-	-	4900 Other Expenses - Additional Allowable	480,544	19,517	467,352	447,835	100
75,581	84,780	86,426	4950 Indirect Costs	87,696	87,696	86,287	(1,409)	(2)
<u>654,938</u>	<u>751,548</u>	<u>777,749</u>	Subtotal - Other	<u>852,089</u>	<u>1,105,645</u>	<u>752,107</u>	<u>(353,538)</u>	<u>(32)</u>
<u>73,578</u>	<u>54,874</u>	<u>20,284</u>	5100 Equipment	<u>500</u>	<u>4,000</u>	<u>500</u>	<u>(3,500)</u>	<u>(88)</u>
<u>\$ 2,497,700</u>	<u>\$ 2,697,894</u>	<u>\$ 2,751,661</u>	Location Totals	<u>\$ 2,760,651</u>	<u>\$ 3,020,239</u>	<u>\$ 2,713,906</u>	<u>\$ (306,333)</u>	<u>(10)</u>



Aurora Borealis Charter School (ABCS), located in Kenai, Alaska, is housed in the former Kenai Elementary building. ABCS endeavors to provide students with a classical education. Programs are spiraling in nature with modifications driven by assessment data. Aurora Borealis has an enrollment of approximately 180 students in grades K-8.

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 65 Aurora Borealis Charter School

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

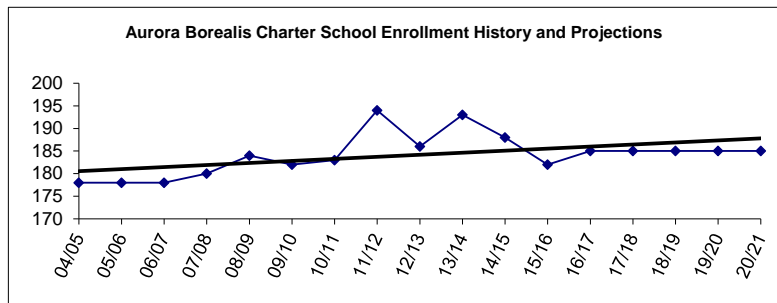
FTE's Included In Current Budget

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

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

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

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

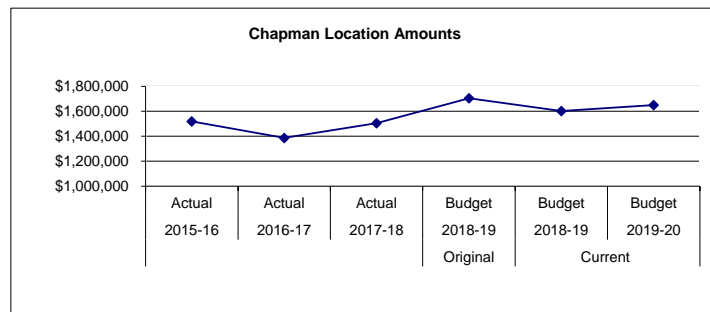


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 779,238	\$ 685,685	\$ 762,284	3100 Certificated Salaries	\$ 893,580	\$ 813,932	\$ 836,710	\$ 22,778	3
154,679	148,463	169,941	3200 Non-Certificated Salaries	165,046	163,579	165,962	2,383	1
421,347	423,780	452,270	3500 Employee Benefits	524,163	498,778	527,146	28,368	6
<u>1,355,264</u>	<u>1,257,928</u>	<u>1,384,495</u>	Subtotal - Personnel Services	<u>1,582,789</u>	<u>1,476,289</u>	<u>1,529,818</u>	<u>53,529</u>	<u>4</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,138	571	246	4200 Staff Travel	1,125	1,125	1,125	-	-
2,248	1,994	1,995	4250 Student Travel	-	1,607	-	(1,607)	(100)
12,713	13,443	12,610	4300 Utility Services	12,335	12,335	12,335	-	-
96,180	84,785	82,379	4350 Energy	88,392	88,392	88,392	-	-
1,895	1,630	1,875	4400 Other Purchased Services	1,847	1,847	1,795	(52)	(3)
33,564	23,915	21,124	4500 Supplies, Materials, and Media	16,861	18,875	16,315	(2,560)	(14)
731	100	100	4900 Other Expenses	1,165	1,165	1,165	-	-
<u>149,469</u>	<u>126,438</u>	<u>120,329</u>	Subtotal - Other	<u>121,725</u>	<u>125,346</u>	<u>121,127</u>	<u>(4,219)</u>	<u>(3)</u>
<u>13,985</u>	<u>2,998</u>	<u>470</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,518,718</u>	<u>\$ 1,387,364</u>	<u>\$ 1,505,294</u>	Location Totals	<u>\$ 1,704,514</u>	<u>\$ 1,601,635</u>	<u>\$ 1,650,945</u>	<u>\$ 49,310</u>	<u>3</u>



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

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

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

Date: 03/21/19

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

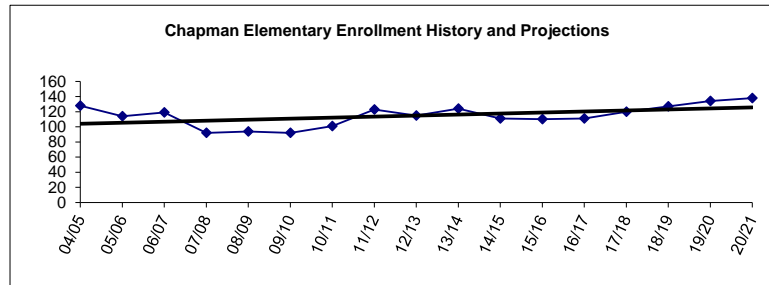
FTE's Included In Current Budget

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

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

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

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

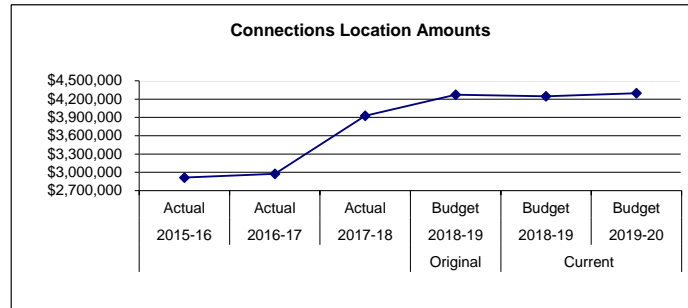


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 701,790	\$ 691,433	\$ 1,221,790	3100 Certificated Salaries	\$ 1,268,580	\$ 1,285,854	\$ 1,333,648	\$ 47,794	4
367,461	363,043	377,401	3200 Non-Certificated Salaries	373,143	366,460	370,016	3,556	1
553,516	555,166	745,366	3500 Employee Benefits	856,025	801,324	846,320	44,996	6
<u>1,622,767</u>	<u>1,609,642</u>	<u>2,344,557</u>	Subtotal - Personnel Services	<u>2,497,748</u>	<u>2,453,638</u>	<u>2,549,984</u>	<u>96,346</u>	<u>4</u>
45,836	36,044	56,686	4100 Professional and Technical Services	50,000	50,000	50,000	-	-
4,097	9,900	14,652	4200 Staff Travel	27,687	27,687	27,687	-	-
6,765	7,053	4,222	4250 Student Travel	5,000	9,885	5,000		
4,197	35,894	65,117	4300 Utility Services	40,500	74,162	70,500	(3,662)	(5)
237,383	256,463	239,245	4400 Other Purchased Services	282,535	292,582	256,572	(36,010)	(12)
881,411	869,651	913,738	4500 Supplies, Materials, and Media	1,184,826	1,153,365	1,150,687	(2,678)	(0)
4,800	5,011	5,060	4900 Other Expenses	4,284	4,284	4,874	590	14
<u>1,184,489</u>	<u>1,220,016</u>	<u>1,298,720</u>	Subtotal - Other	<u>1,594,832</u>	<u>1,611,965</u>	<u>1,565,320</u>	<u>(41,760)</u>	<u>(3)</u>
107,121	146,135	283,160	5100 Equipment	181,000	181,550	181,000	(550)	(0)
<u>\$ 2,914,377</u>	<u>\$ 2,975,793</u>	<u>\$ 3,926,437</u>	Location Totals	<u>\$ 4,273,580</u>	<u>\$ 4,247,153</u>	<u>\$ 4,296,304</u>	<u>\$ 54,036</u>	<u>1</u>



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

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

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 03/21/19

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

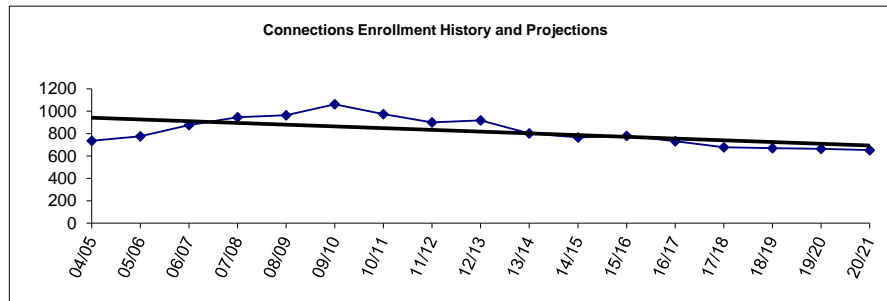
FTE's Included In Current Budget

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

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

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

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

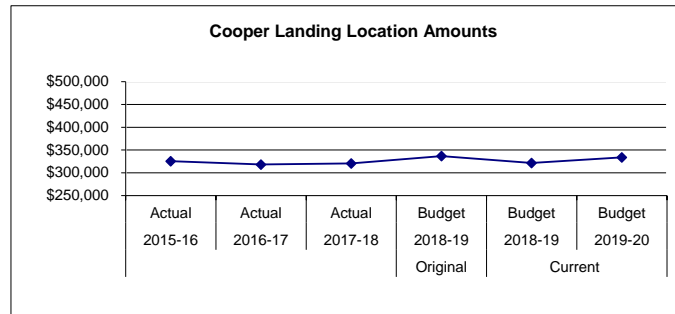


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 104,349	\$ 106,266	\$ 100,786	3100 Certificated Salaries	\$ 100,920	\$ 101,284	\$ 103,074	\$ 1,790	2
64,822	62,942	69,954	3200 Non-Certificated Salaries	73,674	70,894	75,235	4,341	6
97,601	99,511	101,386	3500 Employee Benefits	113,565	100,913	107,249	6,336	6
<u>266,772</u>	<u>268,719</u>	<u>272,126</u>	Subtotal - Personnel Services	<u>288,159</u>	<u>273,091</u>	<u>285,558</u>	<u>12,467</u>	5
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,940	2,134	2,687	4200 Staff Travel	1,350	1,350	1,350	-	-
20,573	20,538	14,714	4300 Utility Services	23,305	23,305	23,305	-	-
17,909	22,503	26,885	4350 Energy	19,956	19,956	19,956	-	-
397	280	709	4400 Other Purchased Services	448	643	407	(236)	(37)
9,152	4,151	3,249	4500 Supplies, Materials, and Media	3,312	3,117	2,921	(196)	(6)
485	20	10	4900 Other Expenses	140	140	478	338	241
<u>51,456</u>	<u>49,626</u>	<u>48,254</u>	Subtotal - Other	<u>48,511</u>	<u>48,511</u>	<u>48,417</u>	<u>(94)</u>	(0)
7,280	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 325,508</u>	<u>\$ 318,345</u>	<u>\$ 320,380</u>	Location Totals	<u>\$ 336,670</u>	<u>\$ 321,602</u>	<u>\$ 333,975</u>	<u>\$ 12,373</u>	4



Cooper Landing Schools serves students in grades K-12, and is located in Cooper Landing, Alaska. Cooper Landing is located on the banks of the Kenai River and Kenai Lake. Kenai Lake feeds into the Kenai River near mile 48 of the Sterling Highway in the heart of Cooper Landing. Despite the school's rural location, students have access to cutting edge technology and participate daily in distance education opportunities. Students have the opportunities to participate in activities that include music, drama, cross country skiing, downhill skiing, soccer and Battle of the Books.

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

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

Date: 03/21/19

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

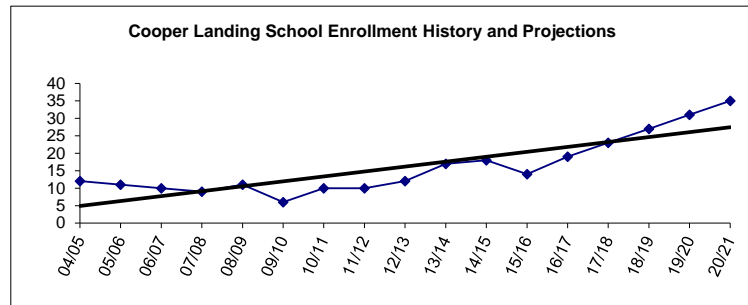
FTE's Included In Current Budget

0.20	0.20	0.10	Administrator	0.10	0.10	0.10
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.20</u>	<u>1.20</u>	<u>1.10</u>	Certificated Subtotal	<u>1.10</u>	<u>1.10</u>	<u>1.10</u>
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.30</u>	<u>2.30</u>	<u>2.30</u>	Non-Certificated Subtotal	<u>2.30</u>	<u>2.30</u>	<u>2.30</u>
<u><u>3.50</u></u>	<u><u>3.50</u></u>	<u><u>3.40</u></u>	Total	<u><u>3.40</u></u>	<u><u>3.40</u></u>	<u><u>3.40</u></u>

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

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

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

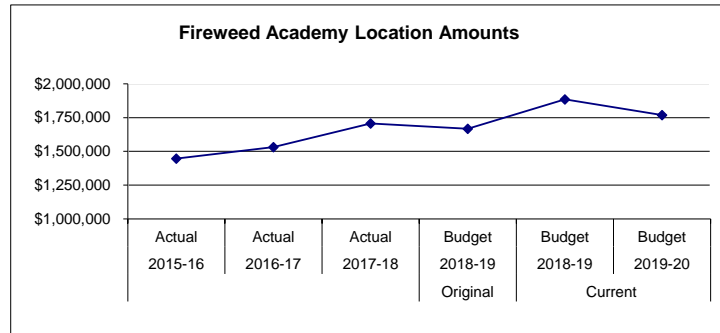


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 616,309	\$ 553,941	\$ 625,027	3100 Certificated Salaries	\$ 636,996	\$ 638,496	\$ 662,021	\$ 23,525	4
136,139	168,616	169,568	3200 Non-Certificated Salaries	156,007	157,176	153,812	(3,364)	(2)
361,905	345,572	389,514	3500 Employee Benefits	450,790	450,790	437,274	(13,516)	(3)
<u>1,114,353</u>	<u>1,068,129</u>	<u>1,184,109</u>	Subtotal - Personnel Services	<u>1,243,793</u>	<u>1,246,462</u>	<u>1,253,107</u>	<u>6,645</u>	<u>1</u>
1,414	8,782	16,666	4100 Professional and Technical Services	-	-	-	-	-
2,566	18,298	14,641	4200 Staff Travel	1,600	7,409	1,600	(5,809)	(78)
11,518	11,633	18,393	4250 Student Travel	-	-	-	-	-
5,523	6,088	6,354	4300 Utility Services	3,500	4,400	4,400	-	-
36,008	36,443	44,119	4350 Energy	-	28,800	43,800	15,000	52
193,126	210,542	257,592	4400 Other Purchased Services	55,500	216,852	55,000	(161,852)	(75)
19,975	54,375	73,180	4500 Supplies, Materials, and Media	12,338	21,506	28,767	7,261	34
600	500	100	4900 Other Expenses	3,706	158,896	20,380	(138,516)	100
-	-	-	4900 Other Expenses - Additional Allowable	290,265	138,389	304,837	166,448	120
47,432	51,158	57,257	4950 Indirect Costs	52,971	52,971	56,282	3,311	-
<u>318,162</u>	<u>397,819</u>	<u>488,302</u>	Subtotal - Other	<u>419,880</u>	<u>629,223</u>	<u>515,066</u>	<u>(114,157)</u>	<u>(18)</u>
14,141	64,993	33,745	5100 Equipment	3,849	9,549	-	(9,549)	(100)
<u>\$ 1,446,656</u>	<u>\$ 1,530,941</u>	<u>\$ 1,706,156</u>	Location Totals	<u>\$ 1,667,522</u>	<u>\$ 1,885,234</u>	<u>\$ 1,768,173</u>	<u>\$ (117,061)</u>	<u>(6)</u>



Fireweed Academy, formerly know as Homer Charter School, is located in Homer, Alaska, is housed at two sites: West Homer Elementary School and 813 East End Road. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. Fireweed Academy enrolls students in grades K-6.

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

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

Date: 03/21/19

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

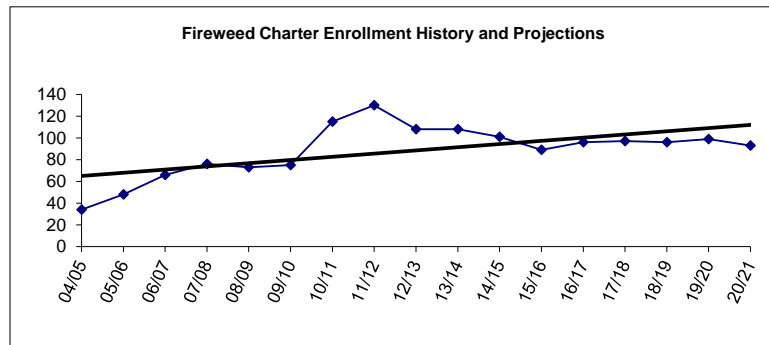
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
7.50	6.25	6.50	Teacher (Includes Quest)	6.50	7.00	7.00
0.32	0.34	0.60	Specialist*	0.60	0.15	0.15
0.50	0.25	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.32</u>	<u>7.84</u>	<u>9.10</u>	Certificated Subtotal	<u>9.10</u>	<u>9.15</u>	<u>9.15</u>
-	1.76	0.88	Special Ed Aide	0.88	0.88	0.88
1.62	0.68	2.10	Aide	2.10	1.47	1.47
0.32	0.31	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.35	0.35	0.35	Custodian	0.35	0.35	0.35
<u>3.29</u>	<u>4.10</u>	<u>4.65</u>	Non-Certificated Subtotal	<u>4.65</u>	<u>4.02</u>	<u>4.02</u>
<u>12.61</u>	<u>11.94</u>	<u>13.75</u>	Total	<u>13.75</u>	<u>13.17</u>	<u>13.17</u>

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

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

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

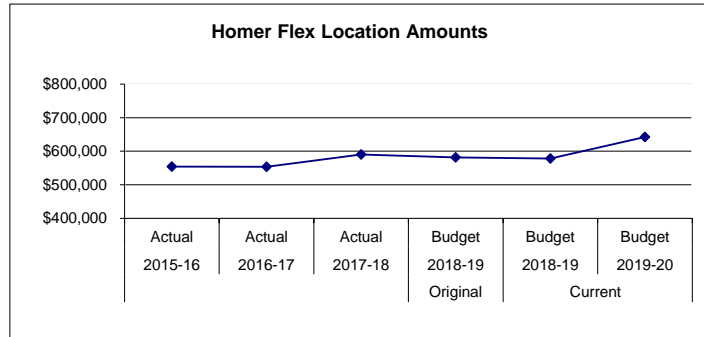


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 265,938	\$ 274,726	\$ 293,501	3100 Certificated Salaries	\$ 291,857	\$ 288,908	\$ 324,178	\$ 35,270	12
88,285	74,352	79,330	3200 Non-Certificated Salaries	66,453	70,375	72,415	2,040	3
173,493	180,135	186,882	3500 Employee Benefits	195,527	190,991	218,312	27,321	14
<u>527,716</u>	<u>529,213</u>	<u>559,713</u>	Subtotal - Personnel Services	<u>553,837</u>	<u>550,274</u>	<u>614,905</u>	<u>64,631</u>	12
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
814	393	394	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
10,209	9,492	3,229	4300 Utility Services	9,944	9,944	9,944	-	-
7,798	8,460	9,167	4350 Energy	8,153	8,153	8,153	-	-
440	632	10,785	4400 Other Purchased Services	588	703	609	(94)	(13)
5,083	4,247	5,065	4500 Supplies, Materials, and Media	6,128	6,217	6,399	182	3
1,089	1,261	1,324	4900 Other Expenses	1,324	1,324	1,097	(227)	(17)
<u>25,433</u>	<u>24,485</u>	<u>29,964</u>	Subtotal - Other	<u>27,487</u>	<u>27,691</u>	<u>27,552</u>	<u>(139)</u>	(1)
1,223	-	750	5100 Equipment	-	-	-	-	-
<u>\$ 554,372</u>	<u>\$ 553,698</u>	<u>\$ 590,427</u>	Location Totals	<u>\$ 581,324</u>	<u>\$ 577,965</u>	<u>\$ 642,457</u>	<u>\$ 64,492</u>	11



Homer Flex Alternative High School was started in 1990 to serve the needs of young people in grades 9-12 outside the traditional high school setting. The mission of the Flex School is to prepare students for success in the post-secondary world - academically, socially/emotionally, and vocationally. Homer Flex has implemented a standards/performance-based model where students earn their high school diploma through a set of eight standards, where they show the skills and content needed for a successful high school education. Homer Flex respects the students' choice to live an adult life; therefore behavior and standards are based on what is required in that environment. Homer Flex also houses Flexwood, where students design and create rustic furniture from recycled local wood and market it at various craft fairs and galleries. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

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

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

Date: 03/21/19

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

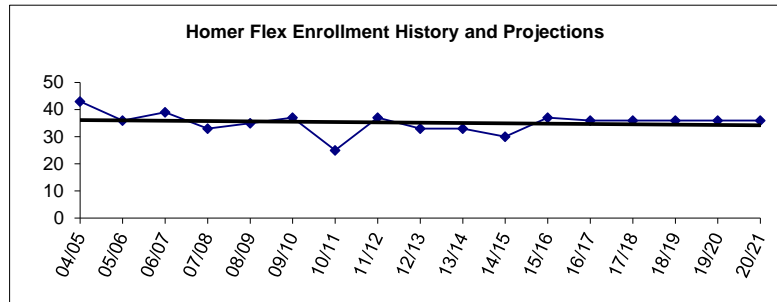
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.55	2.50	2.55
0.02	0.22	0.20	Specialist*	0.20	0.20	0.20
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.02</u>	<u>4.22</u>	<u>4.20</u>	Certificated Subtotal	<u>4.25</u>	<u>4.20</u>	<u>4.25</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.07	0.07	0.08	Nurse***	0.08	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.25	0.50	0.50
<u>1.89</u>	<u>1.89</u>	<u>1.90</u>	Non-Certificated Subtotal	<u>1.65</u>	<u>1.82</u>	<u>1.82</u>
<u>5.91</u>	<u>6.11</u>	<u>6.10</u>	Total	<u>5.90</u>	<u>6.02</u>	<u>6.07</u>

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

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

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

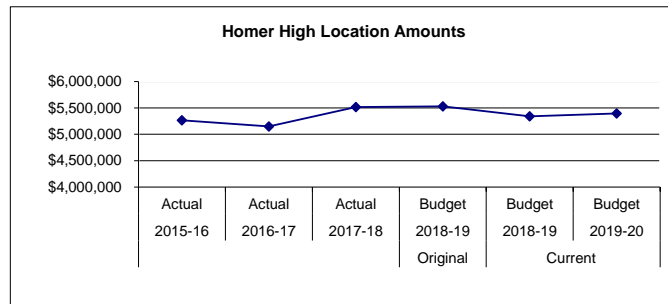


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 2,192,072	\$ 2,128,437	\$ 2,342,864	3100 Certificated Salaries	\$ 2,376,537	\$ 2,301,531	\$ 2,370,859	\$ 69,328	3
837,921	821,307	917,711	3200 Non-Certificated Salaries	813,492	831,896	779,573	(52,323)	(6)
1,451,905	1,454,413	1,510,444	3500 Employee Benefits	1,668,920	1,496,876	1,572,153	75,277	5
<u>4,481,898</u>	<u>4,404,157</u>	<u>4,771,019</u>	Subtotal - Personnel Services	<u>4,858,949</u>	<u>4,630,303</u>	<u>4,722,585</u>	<u>92,282</u>	2
2,258	2,960	-	4100 Professional and Technical Services	-	-	-	-	-
17,534	14,201	17,518	4200 Staff Travel	9,050	9,905	9,050	(855)	(9)
40,894	38,139	37,959	4250 Student Travel	-	31,570	-	(31,570)	(100)
89,973	86,671	74,566	4300 Utility Services	76,249	76,249	76,249	-	-
451,610	483,779	492,059	4350 Energy	484,026	484,026	484,026	-	-
14,557	13,967	18,163	4400 Other Purchased Services	11,530	13,649	11,426	(2,223)	(16)
87,538	88,594	93,281	4500 Supplies, Materials, and Media	82,790	86,694	81,435	(5,259)	(6)
7,148	4,155	7,569	4900 Other Expenses	7,514	7,514	8,951	1,437	19
<u>711,512</u>	<u>732,466</u>	<u>741,115</u>	Subtotal - Other	<u>671,159</u>	<u>709,607</u>	<u>671,137</u>	<u>(38,470)</u>	(5)
<u>71,123</u>	<u>13,474</u>	<u>6,149</u>	5100 Equipment	-	2,920	-	(2,920)	(100)
<u>\$ 5,264,533</u>	<u>\$ 5,150,097</u>	<u>\$ 5,518,283</u>	Location Totals	<u>\$ 5,530,108</u>	<u>\$ 5,342,830</u>	<u>\$ 5,393,722</u>	<u>\$ 50,892</u>	1



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

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

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

Date: 03/21/19

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

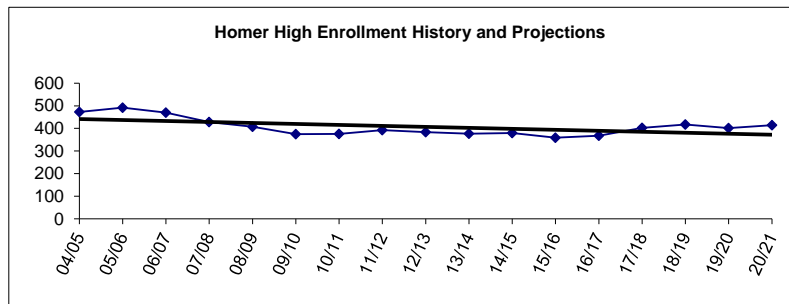
FTE's Included In Current Budget

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

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

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

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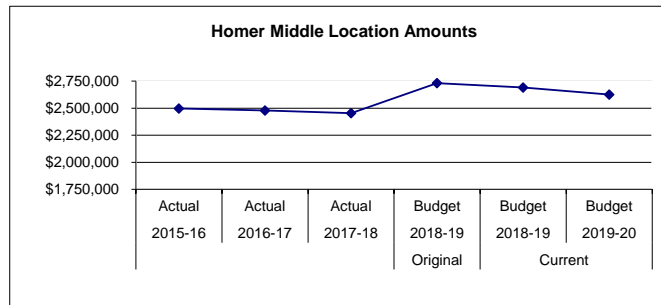


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,127,329	\$ 1,128,054	\$ 1,101,593	3100 Certificated Salaries	\$ 1,210,826	\$ 1,180,514	\$ 1,110,427	\$ (70,087)	(6)
388,718	390,784	407,685	3200 Non-Certificated Salaries	437,174	441,873	433,392	(8,481)	(2)
775,732	786,749	774,092	3500 Employee Benefits	918,076	898,834	919,773	20,939	2
<u>2,291,779</u>	<u>2,305,587</u>	<u>2,283,370</u>	Subtotal - Personnel Services	<u>2,566,076</u>	<u>2,521,221</u>	<u>2,463,592</u>	<u>(57,629)</u>	(2)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,103	1,674	1,333	4200 Staff Travel	1,350	1,350	1,350	-	-
4,946	4,390	4,390	4250 Student Travel	-	3,536	-	-	-
9,356	9,778	10,569	4300 Utility Services	9,084	9,084	9,084	-	-
117,770	120,472	122,268	4350 Energy	118,211	118,211	118,211	-	-
3,111	2,458	2,615	4400 Other Purchased Services	2,588	2,588	2,400	-	-
41,316	30,004	27,662	4500 Supplies, Materials, and Media	32,262	34,281	29,973	-	-
714	561	714	4900 Other Expenses	1,327	1,327	1,327	-	-
<u>178,316</u>	<u>169,337</u>	<u>169,551</u>	Subtotal - Other	<u>164,822</u>	<u>170,377</u>	<u>162,345</u>	<u>-</u>	-
<u>27,395</u>	<u>3,664</u>	<u>659</u>	5100 Equipment	-	180	-	(180)	-
<u>\$ 2,497,490</u>	<u>\$ 2,478,588</u>	<u>\$ 2,453,580</u>	Location Totals	<u>\$ 2,730,898</u>	<u>\$ 2,691,778</u>	<u>\$ 2,625,937</u>	<u>\$ (57,809)</u>	(2)



Homer Middle School serves students in grades 7-8, and is located in Homer, Alaska. The staff of HMS is committed to maximizing learning opportunities for all students. With a district commitment towards maintaining low student/teacher ratios and via a process of *Continuous Improvement*, the teaching staff works collaboratively and strives for excellence. Homer is situated on the north shore of Kachemak Bay, roughly 218 road miles down the Kenai Peninsula from Anchorage. The community is noted as being at the southern terminus of the Sterling Highway, while providing connection with the Alaska Marine Highway System.

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

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

Date: 03/21/19

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

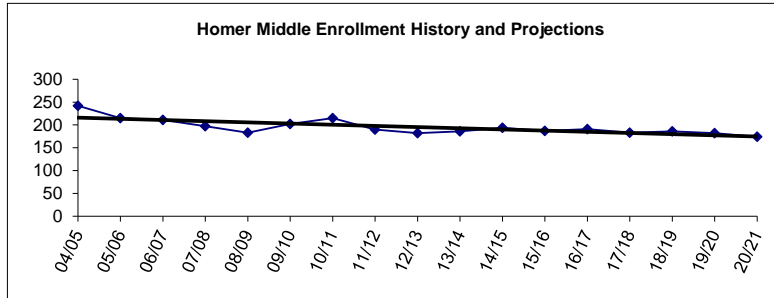
FTE's Included In Current Budget

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

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

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

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

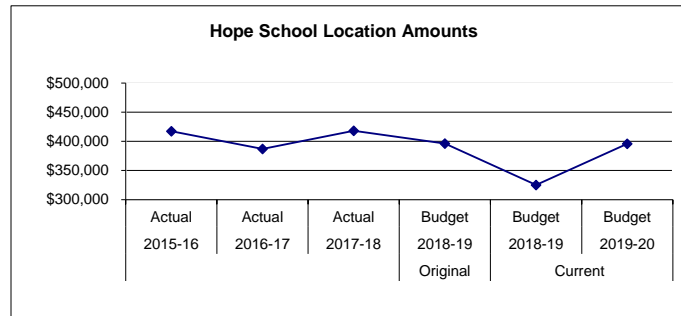


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 166,964	\$ 152,509	\$ 109,249	3100 Certificated Salaries	\$ 154,133	\$ 106,485	\$ 159,634	\$ 53,149	50
53,574	51,384	102,967	3200 Non-Certificated Salaries	54,534	66,715	71,310	4,595	7
110,987	94,055	117,336	3500 Employee Benefits	120,609	84,641	98,033	13,392	16
<u>331,525</u>	<u>297,948</u>	<u>329,552</u>	Subtotal - Personnel Services	<u>329,276</u>	<u>257,841</u>	<u>328,977</u>	<u>71,136</u>	<u>28</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,637	3,234	1,604	4200 Staff Travel	2,970	2,970	2,970	-	-
-	-	650	4250 Student Travel	-	-	-	-	-
29,632	29,606	25,674	4300 Utility Services	14,450	14,450	14,450	-	-
37,696	51,341	54,508	4350 Energy	44,133	44,133	44,133	-	-
124	379	396	4400 Other Purchased Services	459	459	438	(21)	(5)
9,769	4,541	5,680	4500 Supplies, Materials, and Media	4,033	4,497	3,877	(620)	(14)
766	195	125	4900 Other Expenses	941	941	1,013	72	8
<u>81,624</u>	<u>89,296</u>	<u>88,637</u>	Subtotal - Other	<u>66,986</u>	<u>67,450</u>	<u>66,881</u>	<u>(569)</u>	<u>(1)</u>
4,280	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 417,429</u>	<u>\$ 387,244</u>	<u>\$ 418,189</u>	Location Totals	<u>\$ 396,262</u>	<u>\$ 325,291</u>	<u>\$ 395,858</u>	<u>\$ 70,567</u>	<u>22</u>



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

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

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

Date: 03/21/19

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

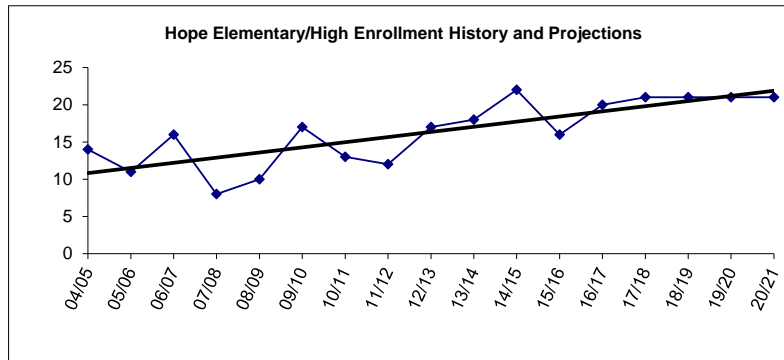
FTE's Included In Current Budget

0.20	0.20	0.10	Administrator	0.10	0.10	0.10
2.10	1.60	1.10	Teacher (Includes Quest)	2.10	1.10	2.10
0.07	-	-	Specialist*	-	0.07	0.07
0.20	0.63	-	Special Ed Teacher**	-	0.10	0.10
<u>2.57</u>	<u>2.43</u>	<u>1.20</u>	Certificated Subtotal	<u>2.20</u>	<u>1.37</u>	<u>2.37</u>
-	-	-	Special Ed Aide	-	-	-
0.04	0.04	0.04	Nurse***	0.04	0.04	0.04
-	-	0.88	Aide	-	0.88	0.88
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.42</u>	<u>1.42</u>	<u>2.30</u>	Non-Certificated Subtotal	<u>1.42</u>	<u>2.30</u>	<u>2.30</u>
<u>3.99</u>	<u>3.85</u>	<u>3.50</u>	Total	<u>3.62</u>	<u>3.67</u>	<u>4.67</u>

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

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

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



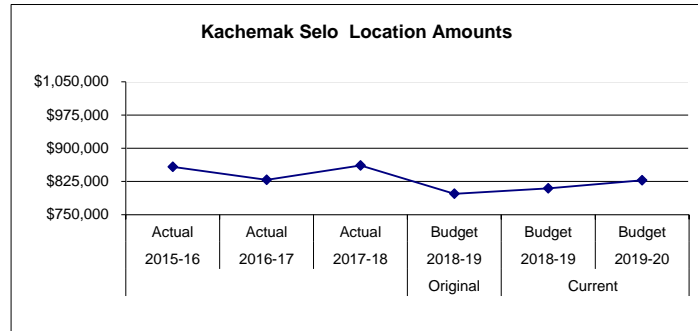
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 56 Kachemak Selo Elementary / High

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 297,329	\$ 312,209	\$ 310,369	3100 Certificated Salaries	\$ 316,218	\$ 311,338	\$ 320,182	\$ 8,844	3
162,986	139,595	155,813	3200 Non-Certificated Salaries	119,761	125,134	120,765	(4,369)	(3)
286,666	269,360	289,265	3500 Employee Benefits	255,652	267,714	281,223	13,509	5
<u>746,981</u>	<u>721,164</u>	<u>755,447</u>	Subtotal - Personnel Services	<u>691,631</u>	<u>704,186</u>	<u>722,170</u>	<u>17,984</u>	<u>3</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
15,032	14,124	12,890	4200 Staff Travel	22,535	22,535	22,535	-	-
-	-	1,030	4250 Student Travel	-	-	-	-	-
7,820	8,148	7,881	4300 Utility Services	7,937	7,937	7,937	-	-
16,457	18,298	19,195	4350 Energy	16,318	16,318	16,318	-	-
50,567	50,259	51,507	4400 Other Purchased Services	50,879	50,879	50,848	(31)	(0)
18,773	15,768	12,942	4500 Supplies, Materials, and Media	6,894	6,849	6,429	(420)	(6)
742	681	210	4900 Other Expenses	935	935	1,215	280	30
<u>109,391</u>	<u>107,278</u>	<u>105,655</u>	Subtotal - Other	<u>105,498</u>	<u>105,453</u>	<u>105,282</u>	<u>(171)</u>	<u>(0)</u>
1,533	465	82	5100 Equipment	-	-	-	-	-
<u>\$ 857,905</u>	<u>\$ 828,907</u>	<u>\$ 861,184</u>	Location Totals	<u>\$ 797,129</u>	<u>\$ 809,639</u>	<u>\$ 827,452</u>	<u>\$ 17,813</u>	<u>2</u>



Kachemak Selo School is a K-12 school, and is located 28 miles east of Homer in a remote village. Kachemak Selo is too small to have organized athletic programs by itself. However, we participate in the Homer co-op Hockey program, as well as participate with Razdolna and Vosnesenka in co-op football, wrestling and soccer programs. Our high school students participate each year in construction and welding academies. We have provided a sewing academy for our middle and high school students in the winter months. On even years we organize an Artist in the School residency; odd years our upper elementary school students overnight at the Kasitsna Bay research facility to study plankton and intertidal invertebrates.

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 56 Kachemak Selo Elementary / High

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

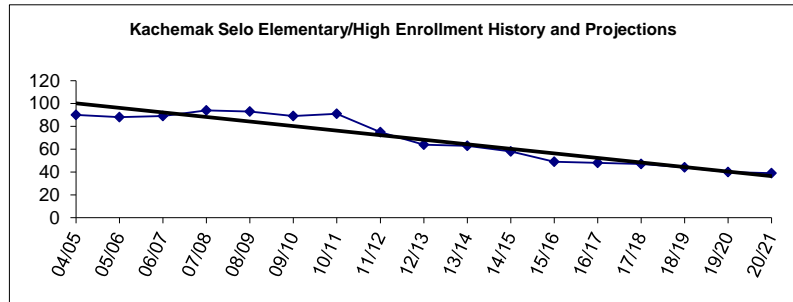
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.30	0.30
4.00	3.50	3.50	Teacher (Includes Quest)	3.50	3.50	3.50
0.16	0.16	0.16	Specialist*	0.16	0.16	0.16
-	0.40	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>4.66</u>	<u>4.56</u>	<u>4.56</u>	Certificated Subtotal	<u>4.56</u>	<u>4.36</u>	<u>4.36</u>
-	-	-	Special Ed Aide	-	-	-
2.64	1.76	1.50	Aide	1.50	1.50	1.50
0.20	0.20	0.15	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>4.47</u>	<u>3.59</u>	<u>3.28</u>	Non-Certificated Subtotal	<u>3.13</u>	<u>3.13</u>	<u>3.13</u>
<u><u>9.13</u></u>	<u><u>8.15</u></u>	<u><u>7.84</u></u>	Total	<u><u>7.69</u></u>	<u><u>7.49</u></u>	<u><u>7.49</u></u>

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

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

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

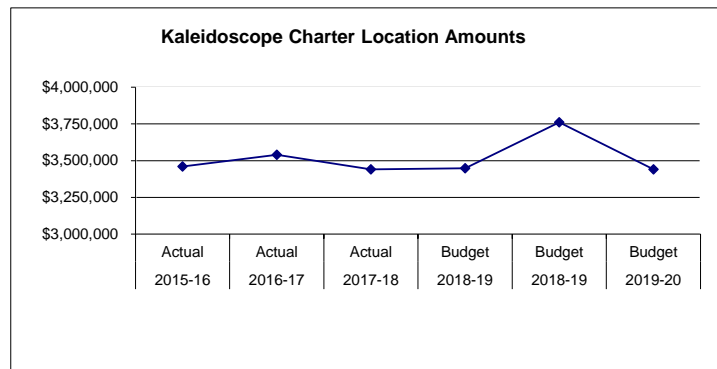


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,300,442	\$ 1,348,672	\$ 1,416,117	3100 Certificated Salaries	\$ 1,413,440	\$ 1,301,117	\$ 1,254,277	\$ (46,840)	(4)
370,686	390,509	322,903	3200 Non-Certificated Salaries	315,786	297,256	281,400	(15,856)	(5)
830,418	899,635	830,922	3500 Employee Benefits	895,428	800,605	792,751	(7,854)	(1)
<u>2,501,546</u>	<u>2,638,816</u>	<u>2,569,942</u>	Subtotal - Personnel Services	<u>2,624,654</u>	<u>2,398,978</u>	<u>2,328,428</u>	<u>(70,550)</u>	(3)
44,507	38,713	35,688	4100 Professional and Technical Services	43,799	51,345	32,524	(18,821)	(37)
18,026	20,136	2,729	4200 Staff Travel	-	150	-	(150)	-
133	-	-	4250 Student Travel	-	12,550	-	(12,550)	-
7,033	6,960	7,608	4300 Utility Services	3,900	11,100	11,100	-	-
76,557	83,760	87,914	4350 Energy	-	88,000	88,000	-	-
580,179	576,189	581,791	4400 Other Purchased Services	7,695	571,824	4,695	(567,129)	(99)
126,283	64,558	48,587	4500 Supplies, Materials, and Media	50,560	307,158	115,861	(191,297)	(62)
700	785	220	4900 Other Expenses	7,663	187,104	157,663	(29,441)	(16)
-	-	-	4900 Other Expenses - Additional Allowable	600,189	22,871	593,244	570,373	100
103,918	110,262	106,539	4950 Indirect Costs	109,531	109,531	109,531	-	-
<u>957,336</u>	<u>901,363</u>	<u>871,076</u>	Subtotal - Other	<u>823,337</u>	<u>1,361,633</u>	<u>1,112,618</u>	<u>(230,194)</u>	(17)
1,667	-	99	5100 Equipment	-	90	-	(90)	-
<u>\$ 3,460,549</u>	<u>\$ 3,540,179</u>	<u>\$ 3,441,117</u>	Location Totals	<u>\$ 3,447,991</u>	<u>\$ 3,760,701</u>	<u>\$ 3,441,046</u>	<u>\$ (319,655)</u>	(8)



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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 63 Kaleidoscope Charter School

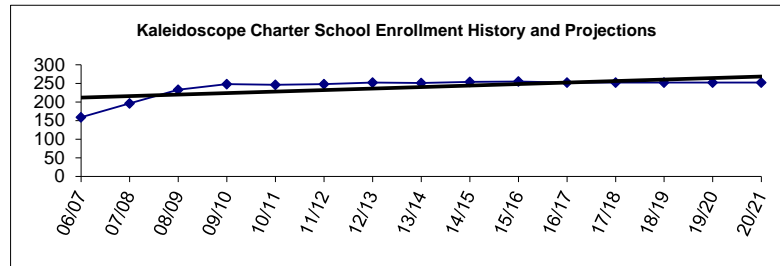
2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	2018-19 Budget	Current 2018-19 Budget	2019-20 Budget
255.00	254.00	259.00	Enrollment in ADM (K-5)	260.00	258.00	260.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.75	15.50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

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

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

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

Charter school staffing is not determined by district staffing formulae

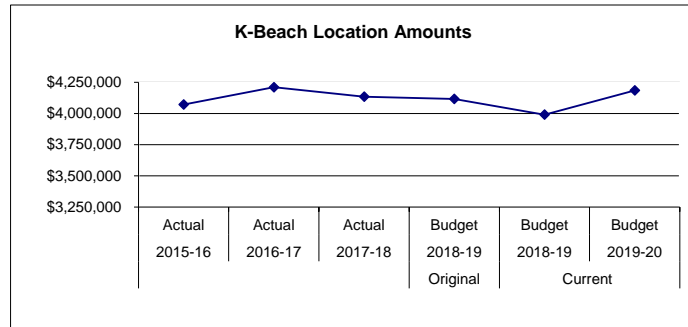


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 2,096,341	\$ 2,182,806	\$ 2,152,327	3100 Certificated Salaries	\$ 2,099,443	\$ 2,074,919	\$ 2,196,013	\$ 121,094	6
484,472	499,486	490,730	3200 Non-Certificated Salaries	492,517	518,612	521,316	2,704	1
1,265,632	1,321,308	1,276,718	3500 Employee Benefits	1,336,928	1,203,500	1,276,575	73,075	6
<u>3,846,445</u>	<u>4,003,600</u>	<u>3,919,775</u>	Subtotal - Personnel Services	<u>3,928,888</u>	<u>3,797,031</u>	<u>3,993,904</u>	<u>196,873</u>	<u>5</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
481	11	-	4200 Staff Travel	1,350	1,350	1,350	-	-
69	809	20	4250 Student Travel	-	-	-	-	-
14,216	14,609	12,857	4300 Utility Services	14,599	14,599	14,599	-	-
119,799	123,997	123,289	4350 Energy	121,078	121,078	121,078	-	-
6,641	4,341	4,157	4400 Other Purchased Services	4,395	4,395	4,656	261	6
81,197	62,521	65,618	4500 Supplies, Materials, and Media	44,833	50,005	47,399	(2,606)	(5)
965	830	100	4900 Other Expenses	1,609	1,609	1,609	-	100
<u>223,368</u>	<u>207,118</u>	<u>206,041</u>	Subtotal - Other	<u>187,864</u>	<u>193,036</u>	<u>190,691</u>	<u>(2,345)</u>	<u>(1)</u>
1,286	32	9,387	5100 Equipment	-	155	-	(155)	-
<u>\$ 4,071,099</u>	<u>\$ 4,210,750</u>	<u>\$ 4,135,203</u>	Location Totals	<u>\$ 4,116,752</u>	<u>\$ 3,990,222</u>	<u>\$ 4,184,595</u>	<u>\$ 194,373</u>	<u>5</u>



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

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

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

Date: 03/21/19

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

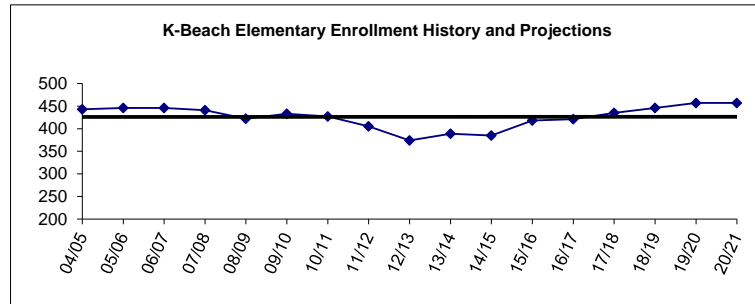
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
22.50	23.00	22.00	Teacher (Includes Quest)	21.00	22.00	23.00
1.96	2.22	2.28	Specialist*	2.28	2.26	2.26
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>28.46</u>	<u>29.22</u>	<u>28.28</u>	Certificated Subtotal	<u>27.28</u>	<u>28.26</u>	<u>29.26</u>
6.16	6.16	6.04	Special Ed Aide	6.03	6.89	6.89
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
3.00	3.50	3.00	Custodian	3.00	3.00	3.00
<u>11.98</u>	<u>12.48</u>	<u>11.86</u>	Non-Certificated Subtotal	<u>11.85</u>	<u>12.71</u>	<u>12.71</u>
<u>40.44</u>	<u>41.70</u>	<u>40.14</u>	Total	<u>39.13</u>	<u>40.97</u>	<u>41.97</u>

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

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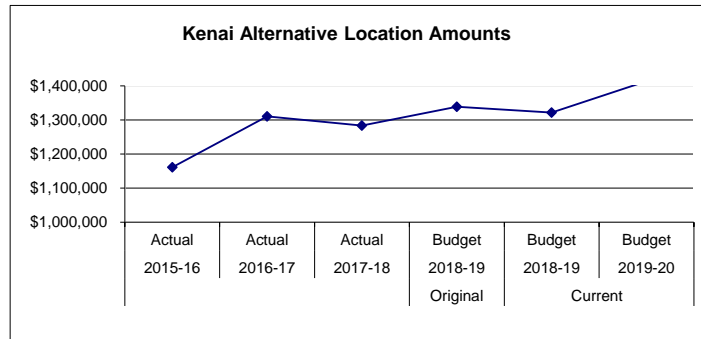
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 67 Kenai Alternative High School

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 528,329	\$ 624,014	\$ 637,985	3100 Certificated Salaries	\$ 646,191	\$ 641,572	\$ 694,635	\$ 53,063	8
162,665	151,136	151,603	3200 Non-Certificated Salaries	159,435	148,862	150,301	1,439	1
324,528	370,142	371,767	3500 Employee Benefits	397,742	393,933	433,124	39,191	10
<u>1,015,522</u>	<u>1,145,292</u>	<u>1,161,355</u>	Subtotal - Personnel Services	<u>1,203,368</u>	<u>1,184,367</u>	<u>1,278,060</u>	<u>93,693</u>	8
40,000	40,000	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
-	24	-	4200 Staff Travel	675	675	675	-	-
-	121	-	4250 Student Travel	-	-	-	-	-
11,733	12,912	3,462	4300 Utility Services	11,663	11,663	11,663	-	-
68,988	72,174	61,444	4350 Energy	69,345	69,345	69,345	-	-
404	269	10,640	4400 Other Purchased Services	929	929	929	-	-
21,573	31,654	5,490	4500 Supplies, Materials, and Media	11,487	13,267	11,483	(1,784)	(13)
1,374	875	1,419	4900 Other Expenses	1,569	1,569	1,604	35	2
<u>144,072</u>	<u>158,029</u>	<u>122,455</u>	Subtotal - Other	<u>135,668</u>	<u>137,448</u>	<u>135,699</u>	<u>(1,749)</u>	(1)
1,566	7,172	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,161,160</u>	<u>\$ 1,310,493</u>	<u>\$ 1,283,810</u>	Location Totals	<u>\$ 1,339,036</u>	<u>\$ 1,321,815</u>	<u>\$ 1,413,759</u>	<u>\$ 91,944</u>	7



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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 67 Kenai Alternative High School

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

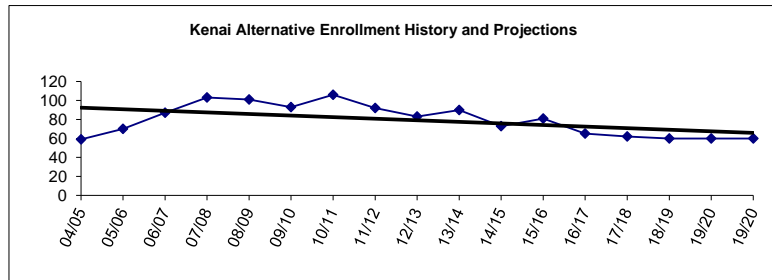
FTE's Included In Current Budget

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

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

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

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

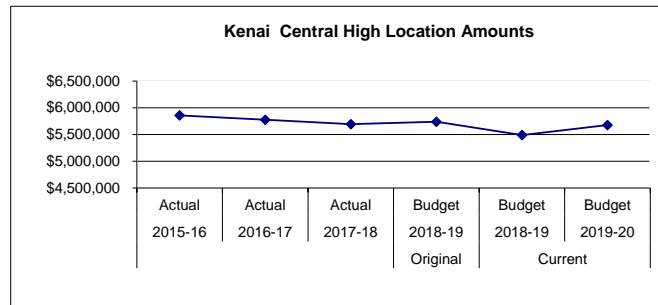


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 2,801,985	\$ 2,727,077	\$ 2,722,548	3100 Certificated Salaries	\$ 2,783,661	\$ 2,616,766	\$ 2,759,335	\$ 142,569	5
664,777	673,138	657,179	3200 Non-Certificated Salaries	608,060	616,201	594,841	(21,360)	(3)
1,601,876	1,611,274	1,552,542	3500 Employee Benefits	1,675,152	1,549,919	1,649,331	99,412	6
<u>5,068,638</u>	<u>5,011,489</u>	<u>4,932,269</u>	Subtotal - Personnel Services	<u>5,066,873</u>	<u>4,782,886</u>	<u>5,003,507</u>	<u>220,621</u>	5
516	-	-	4100 Professional and Technical Services	-	-	-	-	-
8,053	7,410	8,774	4200 Staff Travel	6,850	6,850	6,850	-	-
32,361	30,022	30,982	4250 Student Travel	-	24,662	-	(24,662)	(100)
48,109	47,973	47,585	4300 Utility Services	44,062	46,562	44,062	(2,500)	(5)
475,638	508,402	523,322	4350 Energy	499,147	499,147	499,147	-	-
22,881	17,595	18,257	4400 Other Purchased Services	13,073	17,983	13,031	(4,952)	(28)
137,725	127,122	106,707	4500 Supplies, Materials, and Media	99,696	92,804	98,921	6,117	7
8,959	8,552	8,468	4900 Other Expenses	11,136	10,386	12,066	1,680	16
<u>734,242</u>	<u>747,076</u>	<u>744,095</u>	Subtotal - Other	<u>673,964</u>	<u>698,394</u>	<u>674,077</u>	<u>(24,317)</u>	(3)
<u>55,308</u>	<u>17,212</u>	<u>16,747</u>	5100 Equipment	-	8,824	-	(8,824)	(100)
<u>\$ 5,858,188</u>	<u>\$ 5,775,777</u>	<u>\$ 5,693,111</u>	Location Totals	<u>\$ 5,740,837</u>	<u>\$ 5,490,104</u>	<u>\$ 5,677,584</u>	<u>\$ 187,480</u>	3



Kenai Central High School serves students in grades 9-12, and is located in Kenai, Alaska. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. A wide variety of clubs, activities, and athletics provide all students an opportunity to get involved in school life outside of the classroom, which include Caring for the Kenai, National Honor Society, Leadership and Student Council. The school has always espoused the values of a solid work ethic, good citizenship, and a sense of morality that supports the community's values. Students are encouraged to develop a sense of responsibility that enables them to be both self-disciplined and self-reliant. Kenai Central High School provides all students with a comprehensive system of support in a positive environment where they will develop skills to become productive citizens in a global community.

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

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

Date: 03/21/19

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

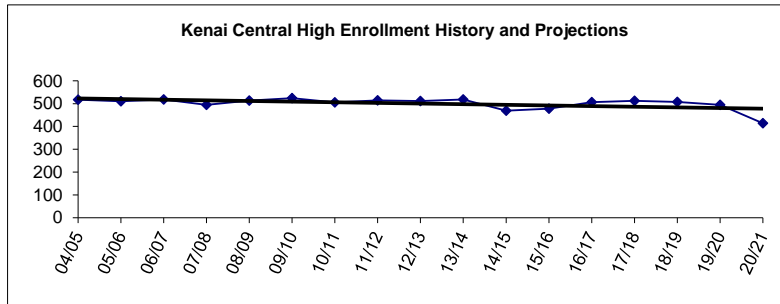
FTE's Included In Current Budget

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

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

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

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

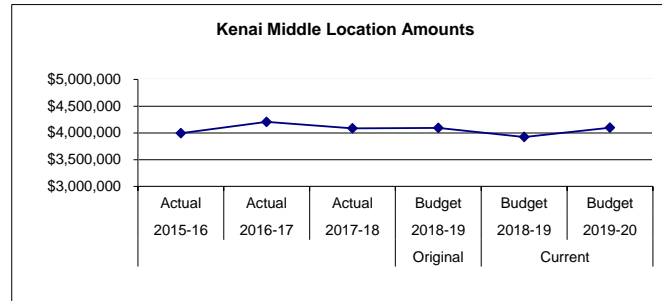


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 2,090,824	\$ 2,244,659	\$ 2,211,033	3100 Certificated Salaries	\$ 2,160,217	\$ 2,112,295	\$ 2,196,027	\$ 83,732	4
409,956	406,479	387,861	3200 Non-Certificated Salaries	393,979	364,678	400,979	36,301	10
1,175,169	1,265,301	1,215,799	3500 Employee Benefits	1,255,216	1,148,391	1,214,535	66,144	6
<u>3,675,949</u>	<u>3,916,439</u>	<u>3,814,693</u>	Subtotal - Personnel Services	<u>3,809,412</u>	<u>3,625,364</u>	<u>3,811,541</u>	<u>186,177</u>	5
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
365	380	563	4200 Staff Travel	675	675	675	-	-
4,715	4,934	4,093	4250 Student Travel	-	2,947	-	-	-
12,574	14,468	12,678	4300 Utility Services	13,065	13,065	13,065	-	-
209,567	209,276	197,488	4350 Energy	212,428	212,428	212,428	-	-
8,362	9,395	5,903	4400 Other Purchased Services	4,154	4,551	4,269	(282)	(6)
61,843	49,858	46,431	4500 Supplies, Materials, and Media	50,361	57,993	51,790	(6,203)	(11)
1,428	1,491	1,579	4900 Other Expenses	2,583	2,583	2,583	-	-
<u>298,854</u>	<u>289,802</u>	<u>268,735</u>	Subtotal - Other	<u>283,266</u>	<u>294,242</u>	<u>284,810</u>	<u>(6,485)</u>	(2)
<u>19,562</u>	<u>402</u>	<u>774</u>	5100 Equipment	-	3,211	-	(3,211)	-
<u>\$ 3,994,365</u>	<u>\$ 4,206,643</u>	<u>\$ 4,084,202</u>	Location Totals	<u>\$ 4,092,678</u>	<u>\$ 3,922,817</u>	<u>\$ 4,096,351</u>	<u>\$ 176,481</u>	4



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

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

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

Date: 03/21/19

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

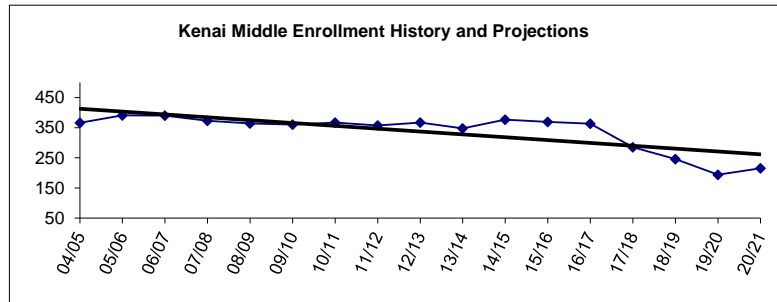
FTE's Included In Current Budget

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

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

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

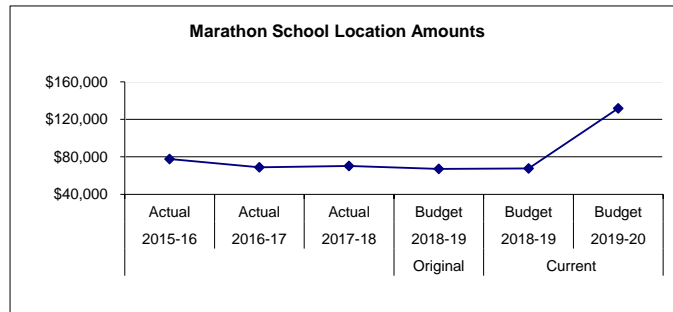


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 53,586	\$ 48,683	\$ 49,626	3100 Certificated Salaries	\$ 45,504	\$ 45,723	\$ 101,264	\$ 55,541	-
563	(454)	-	3200 Non-Certificated Salaries	260	260	260	-	-
19,226	16,339	16,710	3500 Employee Benefits	16,037	16,242	24,892	8,650	53
<u>73,375</u>	<u>64,568</u>	<u>66,336</u>	Subtotal - Personnel Services	<u>61,801</u>	<u>62,225</u>	<u>126,416</u>	<u>64,191</u>	103
-	72	150	4200 Staff Travel	-	-	-	-	-
3,927	3,938	3,506	4300 Utility Services	3,750	3,750	3,750	-	-
163	149	89	4400 Other Purchased Services	104	104	104	-	-
225	101	248	4500 Supplies, Materials, and Media	1,498	1,498	1,540	42	3
<u>4,315</u>	<u>4,260</u>	<u>3,993</u>	Subtotal - Other	<u>5,352</u>	<u>5,352</u>	<u>5,394</u>	<u>42</u>	1
140	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 77,830</u>	<u>\$ 68,828</u>	<u>\$ 70,329</u>	Location Totals	<u>\$ 67,153</u>	<u>\$ 67,577</u>	<u>\$ 131,810</u>	<u>\$ 64,233</u>	95



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

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

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

Date: 03/21/19

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

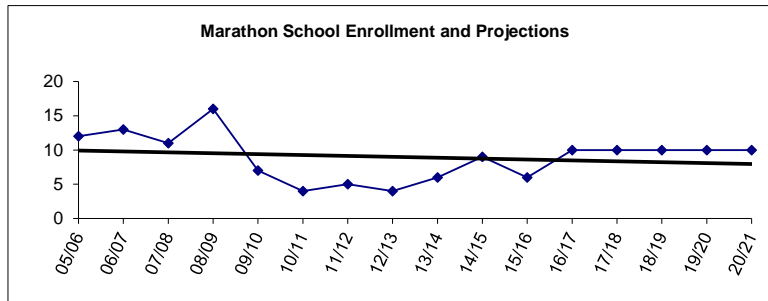
FTE's Included In Current Budget

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

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

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

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

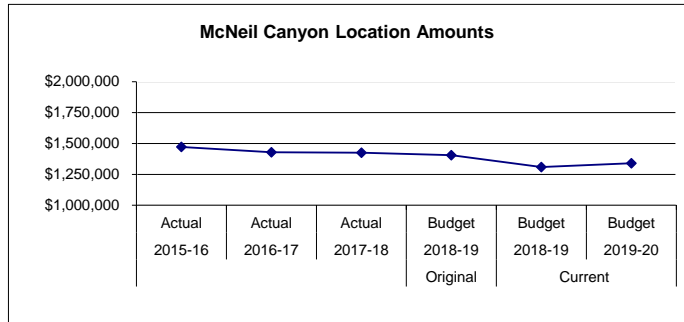


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 750,670	\$ 708,514	\$ 704,809	3100 Certificated Salaries	\$ 708,607	\$ 655,348	\$ 667,329	\$ 11,981	2
170,553	175,138	175,028	3200 Non-Certificated Salaries	158,943	138,386	141,538	3,152	2
433,289	436,570	434,128	3500 Employee Benefits	431,880	409,166	426,615	17,449	4
<u>1,354,512</u>	<u>1,320,222</u>	<u>1,313,965</u>	Subtotal - Personnel Services	<u>1,299,430</u>	<u>1,202,900</u>	<u>1,235,482</u>	<u>32,582</u>	<u>3</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
202	727	93	4200 Staff Travel	1,350	900	1,350	450	50
-	-	-	4250 Student Travel	-	-	-	-	-
6,912	8,567	6,585	4300 Utility Services	7,789	7,789	7,789	-	-
77,979	73,613	79,816	4350 Energy	78,841	78,841	78,841	-	-
2,397	1,729	2,095	4400 Other Purchased Services	1,461	1,576	1,471	(105)	(7)
26,070	22,724	20,093	4500 Supplies, Materials, and Media	15,127	16,494	15,213	(1,281)	(8)
700	704	718	4900 Other Expenses	700	700	700	-	-
<u>114,260</u>	<u>108,064</u>	<u>109,400</u>	Subtotal - Others	<u>105,268</u>	<u>106,300</u>	<u>105,364</u>	<u>(936)</u>	<u>(1)</u>
2,902	333	1,649	5100 Equipment	-	-	-	-	-
<u>\$ 1,471,674</u>	<u>\$ 1,428,619</u>	<u>\$ 1,425,014</u>	Location Totals	<u>\$ 1,404,698</u>	<u>\$ 1,309,200</u>	<u>\$ 1,340,846</u>	<u>\$ 31,646</u>	<u>2</u>



McNeil Canyon Elementary School serves grades K-6, and is located 12 miles east of Homer, Alaska, was constructed in 1983. McNeil Canyon Elementary has a reputation for having an innovative approach to education with a particular emphasis in the Arts, with strong community support and a very capable and experienced staff. In fact, McNeil was chosen as a 2004 National No Child Left Behind Blue Ribbon School. McNeil Canyon also has the distinction of having a population of Russian Old Believer students, that account for 24 percent of the enrollment. The relatively high altitude, 1350 feet, of the school site provides lots of snow and ice so students are able to skate and ski for almost half of the school year.

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

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

Date: 03/21/19

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

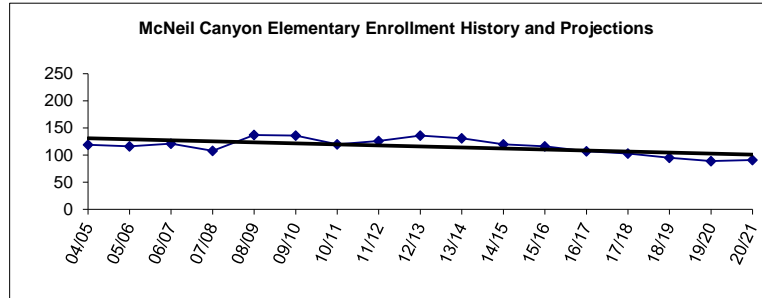
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.93	7.50	7.50	Teacher (Includes Quest)	7.50	7.50	7.50
-	0.05	0.10	Specialist*	0.10	0.10	0.10
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.43</u>	<u>9.05</u>	<u>9.10</u>	Certificated Subtotal	<u>9.10</u>	<u>9.10</u>	<u>9.10</u>
0.63	0.63	0.63	Special Ed Aide	0.63	0.63	0.63
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.00	1.00	1.00
<u>3.86</u>	<u>3.86</u>	<u>3.86</u>	Non-Certificated Subtotal	<u>3.36</u>	<u>3.36</u>	<u>3.36</u>
<u>13.29</u>	<u>12.91</u>	<u>12.96</u>	Total	<u>12.46</u>	<u>12.46</u>	<u>12.46</u>

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

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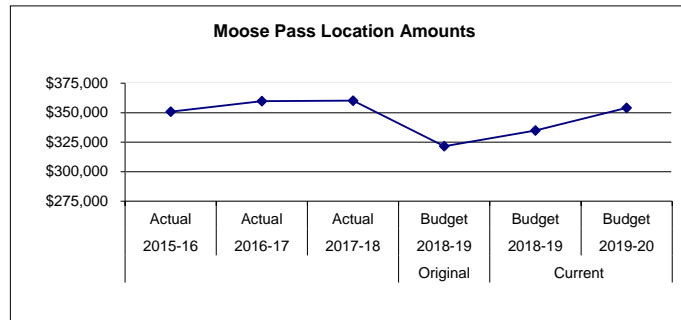


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 98,910	\$ 91,971	\$ 100,496	3100 Certificated Salaries	\$ 92,981	\$ 89,107	\$ 98,381	\$ 9,274	10
79,542	79,760	77,924	3200 Non-Certificated Salaries	70,236	75,581	78,028	2,447	3
120,456	124,938	121,567	3500 Employee Benefits	104,942	116,887	123,960	7,073	6
<u>298,908</u>	<u>296,669</u>	<u>299,987</u>	Subtotal - Personnel Services	<u>268,159</u>	<u>281,575</u>	<u>300,369</u>	<u>18,794</u>	7
313	59	1,434	4200 Staff Travel	1,125	1,125	1,125	-	-
21,947	22,000	17,020	4300 Utility Services	20,419	20,419	20,419	-	-
23,601	34,597	37,849	4350 Energy	28,189	28,189	28,189	-	-
160	151	133	4400 Other Purchased Services	417	417	448	31	7
4,770	4,805	3,655	4500 Supplies, Materials, and Media	3,005	2,996	3,279	283	9
279	165	161	4900 Other Expenses	253	253	253	-	-
<u>51,070</u>	<u>61,777</u>	<u>60,252</u>	Subtotal - Other	<u>53,408</u>	<u>53,399</u>	<u>53,713</u>	<u>314</u>	1
814	1,260	-	5100 Equipment	-	-	-	-	-
<u>\$ 350,792</u>	<u>\$ 359,706</u>	<u>\$ 360,239</u>	Location Totals	<u>\$ 321,567</u>	<u>\$ 334,974</u>	<u>\$ 354,082</u>	<u>\$ 19,108</u>	6



Moose Pass School serves students in grades K-8, and is located in Moose Pass, Alaska. Moose Pass is located 100 miles south of Anchorage, and 30 miles north of Seward on the Seward Highway along Upper Trail Lake. Students enjoy a well-rounded education in a multi-age/multi-grade setting as well as activities such as cross country and downhill skiing, cooperative activities with other small schools, and community supported sports and service projects. The Moose Pass School has a Site-Based decision making committee that is a highly active, helping to provide Moose Pass students with a variety of school, as well as community, based learning opportunities.

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

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

Date: 03/21/19

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

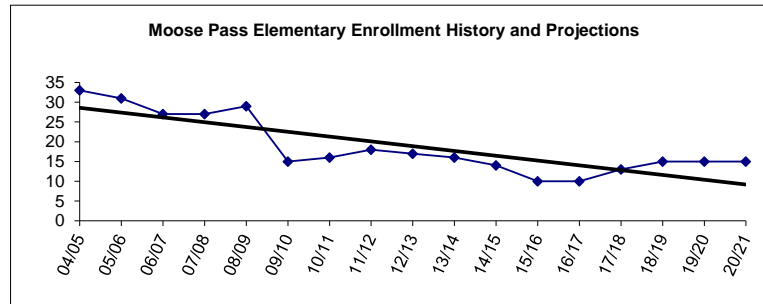
FTE's Included In Current Budget

0.20	0.20	0.10	Administrator	0.10	0.10	0.10
1.10	1.08	1.10	Teachers (includes Quest)	1.10	1.00	1.00
0.05	0.05	0.04	Specialists*	0.04	-	-
0.02	0.01	-	Special Ed Teachers**	-	0.10	0.10
<u>1.37</u>	<u>1.34</u>	<u>1.24</u>	Certificated Subtotal	<u>1.24</u>	<u>1.20</u>	<u>1.20</u>
-	-	-	Special Ed Aides	-	-	-
0.88	0.88	0.88	Aide	0.44	0.88	0.88
0.04	0.04	0.05	Nurse***	0.05	0.05	0.05
0.75	0.75	0.75	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.17</u>	<u>2.17</u>	<u>2.18</u>	Non-Certificated Subtotal	<u>1.87</u>	<u>2.18</u>	<u>2.31</u>
<u>3.54</u>	<u>3.51</u>	<u>3.42</u>	Total	<u>3.11</u>	<u>3.38</u>	<u>3.51</u>

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

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

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

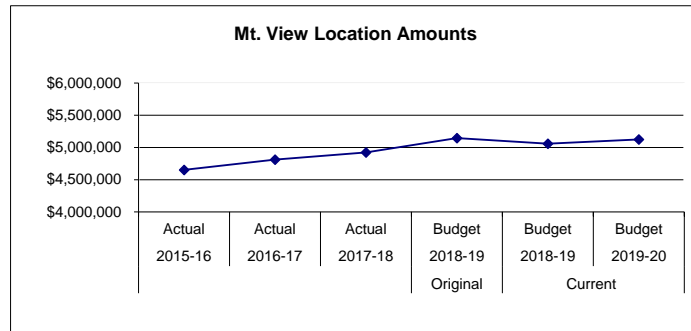


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 2,260,832	\$ 2,259,448	\$ 2,414,890	3100 Certificated Salaries	\$ 2,457,897	\$ 2,482,406	\$ 2,460,983	\$ (21,423)	(1)
630,379	680,741	685,633	3200 Non-Certificated Salaries	689,694	698,621	711,460	12,839	2
1,524,107	1,625,034	1,588,359	3500 Employee Benefits	1,788,638	1,661,534	1,742,567	81,033	5
<u>4,415,318</u>	<u>4,565,223</u>	<u>4,688,882</u>	Subtotal - Personnel Services	<u>4,936,229</u>	<u>4,842,561</u>	<u>4,915,010</u>	<u>72,449</u>	1
-	48	-	4200 Staff Travel	900	900	900	-	100
-	-	20	4250 Student Travel	-	-	-	-	-
12,052	14,564	13,715	4300 Utility Services	12,955	12,955	12,955	-	-
129,902	143,726	143,249	4350 Energy	135,044	135,044	135,044	-	-
10,052	7,155	6,806	4400 Other Purchased Services	5,438	5,948	5,396	(552)	(9)
82,707	76,431	67,166	4500 Supplies, Materials, and Media	53,333	59,667	52,878	(6,789)	(11)
1,500	1,500	1,138	4900 Other Expenses	1,906	1,619	1,906	287	18
<u>236,213</u>	<u>243,424</u>	<u>232,094</u>	Subtotal - Other	<u>209,576</u>	<u>216,133</u>	<u>209,079</u>	<u>(7,054)</u>	(3)
814	3,019	1,092	5100 Equipment	-	-	-	-	-
<u>\$ 4,652,345</u>	<u>\$ 4,811,666</u>	<u>\$ 4,922,068</u>	Location Totals	<u>\$ 5,145,805</u>	<u>\$ 5,058,694</u>	<u>\$ 5,124,089</u>	<u>\$ 65,395</u>	1



Mountain View Elementary School is located in Kenai, Alaska and serves approximately 450 students in grades PreK-5. The school was constructed in 1987 and built to house 440 students. Mountain View Elementary school, in cooperation with its partners Peninsula Community Health Services and Nakenu Family Services, provides multiple supports for struggling learners and families. Academic supports at Mountain View elementary include Title I, Title VII and Intervention supports. Student activities include forensics, Battle of the Books, and band.

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 51 Mountain View Elementary

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

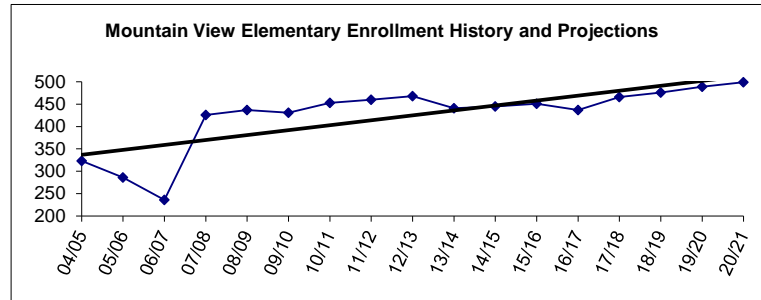
FTE's Included In Current Budget

2.00	1.50	1.50	Administrator	2.00	2.00	2.00
22.50	23.00	24.00	Teacher (Includes Quest)	24.50	24.50	24.00
3.17	2.98	3.00	Specialist *	3.00	2.98	2.98
6.00	5.87	6.00	Special Ed Teacher **	6.00	6.00	6.00
<u>33.67</u>	<u>33.35</u>	<u>34.50</u>	Certificated Subtotal	<u>35.50</u>	<u>35.48</u>	<u>34.98</u>
10.56	12.32	12.32	Special Ed Aide	12.32	12.32	12.32
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse ***	0.88	1.00	1.00
2.00	2.00	2.00	Support	2.00	2.00	2.00
3.50	3.50	3.00	Custodian	3.00	3.00	3.00
<u>17.38</u>	<u>19.14</u>	<u>18.64</u>	Non-Certificated Subtotal	<u>18.64</u>	<u>18.76</u>	<u>18.76</u>
<u>51.05</u>	<u>52.49</u>	<u>53.14</u>	Total	<u>54.14</u>	<u>54.24</u>	<u>53.74</u>

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

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

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

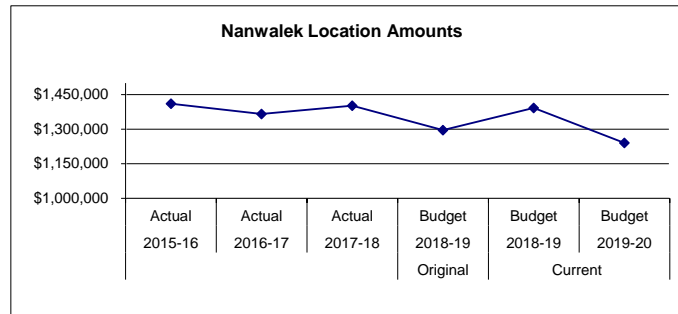


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 491,331	\$ 491,695	\$ 531,804	3100 Certificated Salaries	\$ 488,972	\$ 530,281	\$ 453,060	\$ (77,221)	(15)
185,388	168,181	170,584	3200 Non-Certificated Salaries	129,093	117,191	129,707	12,516	11
404,848	379,492	366,025	3500 Employee Benefits	370,178	340,564	350,216	9,652	3
<u>1,081,567</u>	<u>1,039,368</u>	<u>1,068,413</u>	Subtotal - Personnel Services	<u>988,243</u>	<u>988,036</u>	<u>932,983</u>	<u>(55,053)</u>	(6)
540	5,430	-	4100 Professional and Technical Services	-	92,057	-	(92,057)	-
3,038	1,822	3,463	4200 Staff Travel	5,100	5,100	5,100	-	-
4,000	3,600	3,600	4250 Student Travel	-	2,900	-	(2,900)	(100)
144,483	145,258	157,475	4300 Utility Services	159,562	159,562	159,562	-	-
78,672	100,427	97,086	4350 Energy	83,638	83,638	83,638	-	-
35,971	38,284	43,337	4400 Other Purchased Services	40,552	40,552	40,478	(74)	(0)
27,256	23,167	20,947	4500 Supplies, Materials, and Media	13,333	14,896	12,503	(2,393)	(16)
7,885	7,805	7,093	4900 Other Expenses	5,725	5,725	6,003	278	5
<u>301,845</u>	<u>325,793</u>	<u>333,001</u>	Subtotal - Other	<u>307,910</u>	<u>404,430</u>	<u>307,284</u>	<u>(97,146)</u>	(24)
27,040	500	682	5100 Equipment	-	-	-	-	-
<u>\$ 1,410,452</u>	<u>\$ 1,365,661</u>	<u>\$ 1,402,096</u>	Location Totals	<u>\$ 1,296,153</u>	<u>\$ 1,392,466</u>	<u>\$ 1,240,267</u>	<u>\$ (152,199)</u>	(11)



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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 34 Nanwalek Elementary / High

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

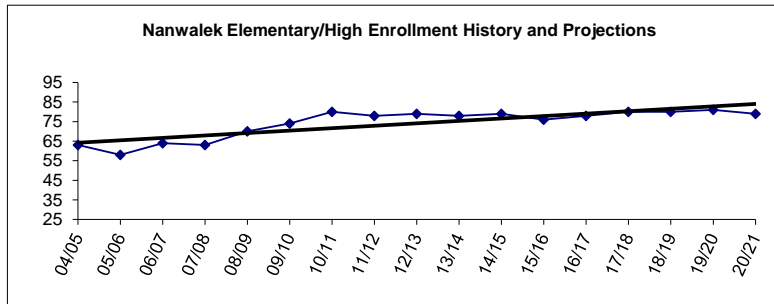
FTE's Included In Current Budget

0.80	0.80	0.80	Adminstrator	0.80	0.50	0.50
5.70	5.70	5.50	Teacher (Includes Quest)	5.00	6.00	4.50
0.30	0.40	0.40	Specialist*	0.40	0.20	0.20
1.00	1.00	1.20	Special Ed Teacher**	1.20	1.20	1.20
<u>7.80</u>	<u>7.90</u>	<u>7.90</u>	Certificated Subtotal	<u>7.40</u>	<u>7.90</u>	<u>6.40</u>
3.96	2.64	1.76	Special Ed Aide	1.76	1.76	1.76
0.15	0.20	0.20	Nurse***	0.02	-	-
-	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>5.99</u>	<u>4.72</u>	<u>3.84</u>	Non-Certificated Subtotal	<u>3.66</u>	<u>3.64</u>	<u>3.64</u>
<u>13.79</u>	<u>12.62</u>	<u>11.74</u>	Total	<u>11.06</u>	<u>11.54</u>	<u>10.04</u>

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

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

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

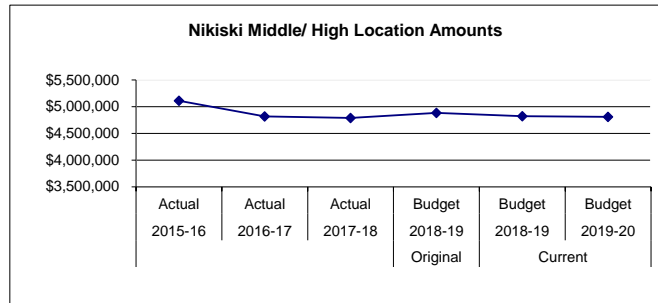


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 2,431,537	\$ 2,226,911	\$ 2,262,910	3100 Certificated Salaries	\$ 2,289,985	\$ 2,290,572	\$ 2,290,530	\$ (42)	(0)
662,369	676,293	663,745	3200 Non-Certificated Salaries	625,275	633,236	604,805	(28,431)	(4)
1,448,306	1,409,049	1,367,445	3500 Employee Benefits	1,514,740	1,414,624	1,457,802	43,178	3
<u>4,542,212</u>	<u>4,312,253</u>	<u>4,294,100</u>	Subtotal - Personnel Services	<u>4,430,000</u>	<u>4,338,432</u>	<u>4,353,137</u>	<u>14,705</u>	0
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
5,047	4,380	5,968	4200 Staff Travel	5,000	5,000	5,000	-	-
22,022	18,484	18,449	4250 Student Travel	-	15,054	-	(15,054)	(100)
24,257	24,854	22,884	4300 Utility Services	22,189	22,189	22,189	-	-
345,085	330,766	321,596	4350 Energy	349,118	349,118	349,118	-	-
9,026	7,173	10,641	4400 Other Purchased Services	6,436	7,779	6,373	(1,406)	(18)
84,340	79,367	71,289	4500 Supplies, Materials, and Media	65,657	78,518	64,970	(13,548)	(17)
5,418	5,197	5,562	4900 Other Expenses	7,453	7,453	8,848	1,395	19
<u>495,195</u>	<u>470,221</u>	<u>456,389</u>	Subtotal - Other	<u>455,853</u>	<u>485,111</u>	<u>456,498</u>	<u>(28,613)</u>	(6)
<u>73,332</u>	<u>34,632</u>	<u>39,069</u>	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 5,110,739</u>	<u>\$ 4,817,106</u>	<u>\$ 4,789,558</u>	Location Totals	<u>\$ 4,885,853</u>	<u>\$ 4,823,543</u>	<u>\$ 4,809,635</u>	<u>\$ (13,908)</u>	(0)



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

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

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

Date: 03/21/19

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

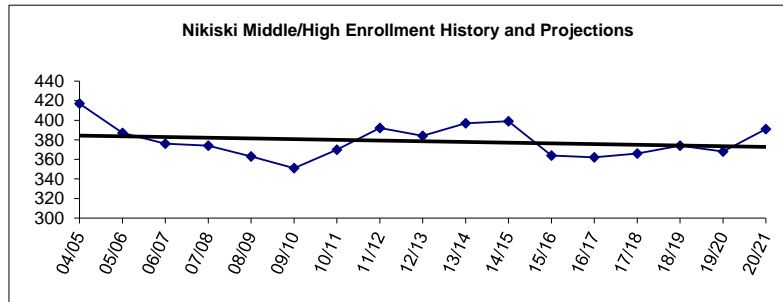
FTE's Included In Current Budget

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

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

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

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



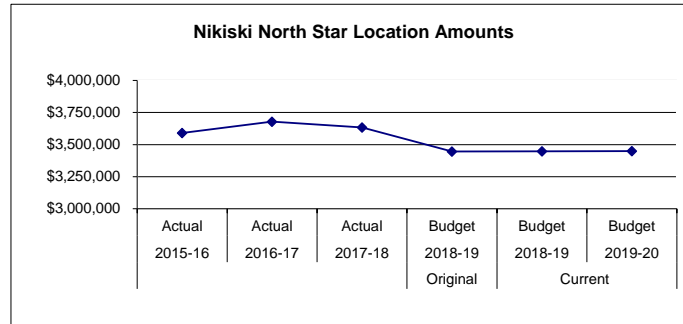
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 52 Nikiski North Star Elementary

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,803,307	\$ 1,821,915	\$ 1,805,618	3100 Certificated Salaries	\$ 1,684,566	\$ 1,693,751	\$ 1,664,012	\$ (29,739)	(2)
416,978	451,624	466,332	3200 Non-Certificated Salaries	416,661	423,002	427,811	4,809	1
1,112,451	1,152,170	1,122,016	3500 Employee Benefits	1,115,496	1,082,103	1,131,661	49,558	5
<u>3,332,736</u>	<u>3,425,709</u>	<u>3,393,966</u>	Subtotal - Personnel Services	<u>3,216,723</u>	<u>3,198,856</u>	<u>3,223,484</u>	<u>24,628</u>	1
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
902	931	1,214	4200 Staff Travel	900	900	900	-	-
-	-	20	4250 Student Travel	-	-	-	-	-
16,549	17,041	15,987	4300 Utility Services	16,691	16,691	16,691	-	-
168,896	168,640	155,270	4350 Energy	166,896	166,896	166,896	-	-
8,038	5,556	5,618	4400 Other Purchased Services	4,620	8,384	4,266	(4,118)	(49)
60,645	58,685	57,418	4500 Supplies, Materials, and Media	39,241	54,058	36,244	(17,814)	(33)
1,159	1,230	396	4900 Other Expenses	1,135	1,210	1,135	(75)	(6)
<u>256,189</u>	<u>252,083</u>	<u>235,923</u>	Subtotal - Other	<u>229,483</u>	<u>248,139</u>	<u>226,132</u>	<u>(22,007)</u>	(9)
814	1,202	3,422	5100 Equipment	-	-	-	-	-
<u>\$ 3,589,739</u>	<u>\$ 3,678,994</u>	<u>\$ 3,633,311</u>	Location Totals	<u>\$ 3,446,206</u>	<u>\$ 3,446,995</u>	<u>\$ 3,449,616</u>	<u>\$ 2,621</u>	0



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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 52 Nikiski North Star Elementary

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

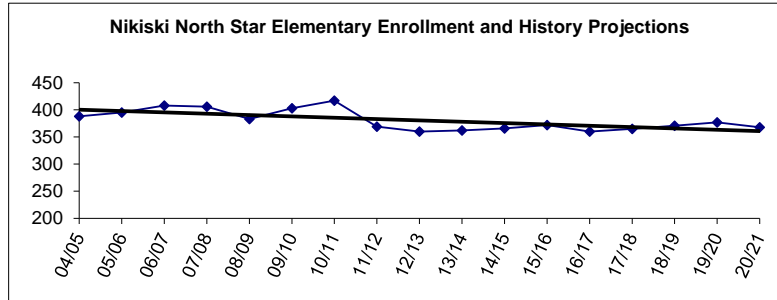
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
20.00	20.00	20.00	Teacher (Includes Quest)	18.00	17.50	16.50
1.50	1.50	1.50	Specialist*	1.50	1.50	1.50
4.50	4.00	3.00	Special Ed Teacher**	3.00	4.00	4.00
<u>27.00</u>	<u>26.50</u>	<u>25.50</u>	Certificated Subtotal	<u>23.50</u>	<u>24.00</u>	<u>23.00</u>
4.40	3.96	4.17	Special Ed Aide	4.17	4.17	4.17
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.75	1.75	1.75	Support	1.50	1.75	1.75
3.00	3.00	2.50	Custodian	2.50	2.50	2.50
<u>10.47</u>	<u>10.03</u>	<u>9.74</u>	Non-Certificated Subtotal	<u>9.49</u>	<u>9.74</u>	<u>9.74</u>
<u>37.47</u>	<u>36.53</u>	<u>35.24</u>	Total	<u>32.99</u>	<u>33.74</u>	<u>32.74</u>

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

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

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



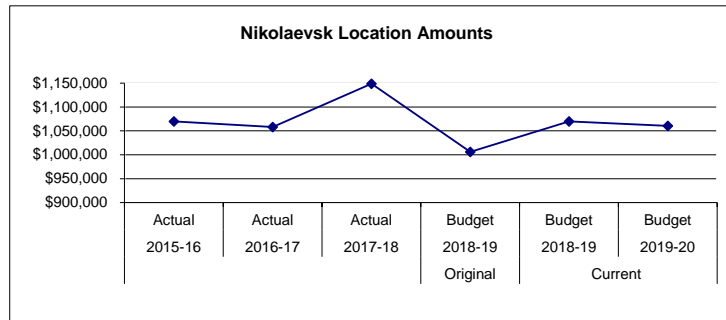
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 38 Nikolaevsk Elementary / High

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 486,323	\$ 518,735	\$ 531,562	3100 Certificated Salaries	\$ 457,836	\$ 504,126	\$ 483,332	\$ (20,794)	(4)
164,720	136,617	169,414	3200 Non-Certificated Salaries	137,092	137,302	138,545	1,243	1
310,391	297,462	338,331	3500 Employee Benefits	313,666	326,772	340,143	13,371	4
<u>961,434</u>	<u>952,814</u>	<u>1,039,307</u>	Subtotal - Personnel Services	<u>908,594</u>	<u>968,200</u>	<u>962,020</u>	<u>(6,180)</u>	(1)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,276	1,644	1,736	4200 Staff Travel	3,150	3,150	3,150	-	-
4,893	4,465	4,464	4250 Student Travel	-	3,596	-	(3,596)	(100)
8,456	9,774	10,095	4300 Utility Services	8,634	8,634	8,634	-	-
70,561	68,541	74,552	4350 Energy	69,830	69,830	69,830	-	-
1,215	611	957	4400 Other Purchased Services	1,502	1,617	1,564	(53)	(3)
17,330	14,329	16,269	4500 Supplies, Materials, and Media	12,128	12,690	12,756	66	1
1,419	1,136	1,439	4900 Other Expenses	2,272	2,272	2,392	120	5
<u>106,150</u>	<u>100,500</u>	<u>109,512</u>	Subtotal - Other	<u>97,516</u>	<u>101,789</u>	<u>98,326</u>	<u>(3,463)</u>	(3)
2,284	4,703	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,069,868</u>	<u>\$ 1,058,017</u>	<u>\$ 1,148,819</u>	Location Totals	<u>\$ 1,006,110</u>	<u>\$ 1,069,989</u>	<u>\$ 1,060,346</u>	<u>\$ (9,643)</u>	(1)



Nikolaevsk School serves students in grades K-12 and is located in Nikolaevsk, Alaska. Nikolaevsk is located on the Kenai Peninsula via the North Fork Road, which junctions with the Sterling Highway 9 miles from Anchor Point. Students enjoy different activities which include cross country running, basketball, volleyball and battle of the books. The community of Nikolaevsk was founded as a Russian Old Believer community in 1968; however, demographics of the community are changing as more non-Russian families and retirees are moving into the community and enjoying the slower pace and quieter life style that the community has to offer.

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

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

Date: 03/21/19

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

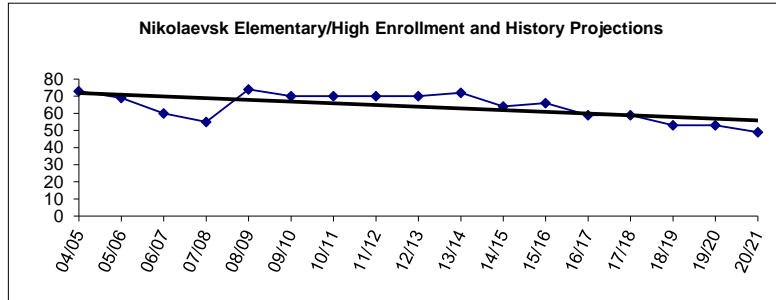
FTE's Included In Current Budget

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

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

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

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



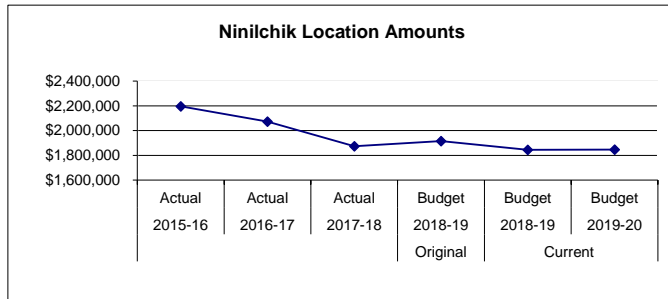
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 02 Ninilchik Elementary / High

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,021,892	\$ 912,539	\$ 856,141	3100 Certificated Salaries	\$ 848,374	\$ 807,764	\$ 795,568	\$ (12,196)	(2)
323,390	337,577	299,941	3200 Non-Certificated Salaries	303,661	303,959	304,870	911	-
657,357	628,111	539,465	3500 Employee Benefits	592,536	551,094	575,278	24,184	4
<u>2,002,639</u>	<u>1,878,227</u>	<u>1,695,547</u>	Subtotal - Personnel Services	<u>1,744,571</u>	<u>1,662,817</u>	<u>1,675,716</u>	<u>12,899</u>	<u>1</u>
-	4,800	-	4100 Professional and Technical Services	-	5,000	-	(5,000)	-
3,777	2,878	2,554	4200 Staff Travel	2,925	2,925	2,925	-	-
5,667	5,580	5,580	4250 Student Travel	-	4,495	-	(4,495)	(100)
3,950	4,987	3,697	4300 Utility Services	4,327	4,327	4,327	-	-
133,430	142,975	141,945	4350 Energy	138,073	138,073	138,073	-	-
2,395	2,138	2,223	4400 Other Purchased Services	2,596	3,196	2,617	(579)	(18)
32,992	22,295	18,908	4500 Supplies, Materials, and Media	20,975	21,675	20,873	(802)	(4)
2,513	2,246	2,399	4900 Other Expenses	1,976	1,976	1,965	(11)	(1)
<u>184,724</u>	<u>187,899</u>	<u>177,306</u>	Subtotal - Other	<u>170,872</u>	<u>181,667</u>	<u>170,780</u>	<u>(5,887)</u>	<u>(3)</u>
8,688	6,684	-	5100 Equipment	-	100	-	-	-
<u>\$ 2,196,051</u>	<u>\$ 2,072,810</u>	<u>\$ 1,872,853</u>	Location Totals	<u>\$ 1,915,443</u>	<u>\$ 1,844,584</u>	<u>\$ 1,846,496</u>	<u>\$ 7,012</u>	<u>0</u>



Ninilchik School is a K-12 school, and is located in Ninilchik Alaska. Students travel as much as 30 miles each way to attend school. Ninilchik students are provided opportunities to participate in academic programs and athletic activities. The Ninilchik School is a Project Grad school, which provides the support to strengthen high school academics and to ensure success in college. Other academic programs include Move it Math, Movement & Motion and Positive Behavior incentive programs. Athletic opportunities include basketball, volleyball and track. Ninilchik School continues to be a great place for a wonderful school experience for students.

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

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

Date: 03/21/19

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

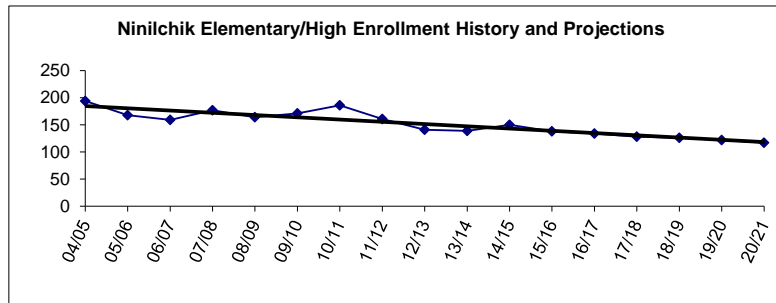
FTE's Included In Current Budget

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

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

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

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

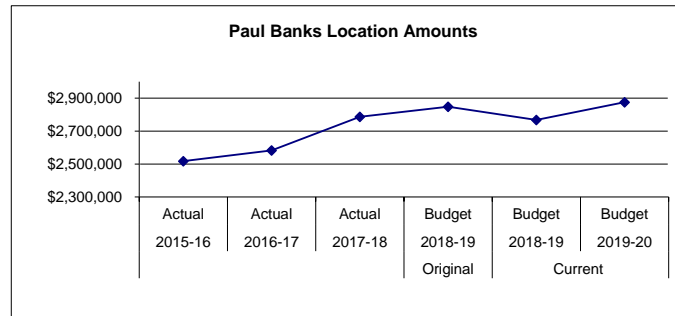


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,216,781	\$ 1,206,645	\$ 1,269,149	3100 Certificated Salaries	\$ 1,287,473	\$ 1,288,886	\$ 1,335,929	\$ 47,043	4
367,700	381,520	452,939	3200 Non-Certificated Salaries	448,826	408,659	418,170	9,511	2
790,442	839,425	911,529	3500 Employee Benefits	971,428	925,526	980,458	54,932	6
<u>2,374,923</u>	<u>2,427,590</u>	<u>2,633,617</u>	Subtotal - Personnel Services	<u>2,707,727</u>	<u>2,623,071</u>	<u>2,734,557</u>	<u>111,486</u>	<u>4</u>
750	710	-	4100 Professional and Technical Services	-	-	-	-	-
1,322	504	681	4200 Staff Travel	1,350	1,350	1,350	-	-
17,089	19,250	12,740	4300 Utility Services	17,145	17,145	17,145	-	-
91,846	97,096	97,063	4350 Energy	94,004	94,004	94,004	-	-
2,702	2,320	12,838	4400 Other Purchased Services	2,223	2,223	2,275	52	2
28,203	27,457	28,373	4500 Supplies, Materials, and Media	23,536	27,940	24,298	(3,642)	(13)
700	754	718	4900 Other Expenses	1,772	1,772	1,772	-	-
<u>142,612</u>	<u>148,091</u>	<u>152,413</u>	Subtotal - Other	<u>140,030</u>	<u>144,434</u>	<u>140,844</u>	<u>(3,590)</u>	<u>(2)</u>
-	6,437	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,517,535</u>	<u>\$ 2,582,118</u>	<u>\$ 2,786,030</u>	Location Totals	<u>\$ 2,847,757</u>	<u>\$ 2,767,505</u>	<u>\$ 2,875,401</u>	<u>\$ 107,896</u>	<u>4</u>



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

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

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

Date: 03/21/19

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

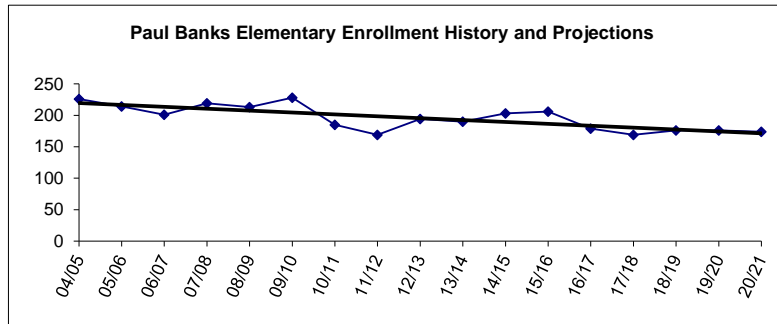
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.25	10.50	10.50	Teacher (Includes Quest)	11.00	11.00	11.50
1.30	1.40	1.40	Specialist*	1.40	1.40	1.40
3.00	4.00	4.00	Special Ed Teacher**	4.00	5.00	5.00
<u>16.55</u>	<u>16.90</u>	<u>16.90</u>	Certificated Subtotal	<u>17.40</u>	<u>18.40</u>	<u>18.90</u>
4.40	4.93	7.57	Special Ed Aide	7.57	7.04	7.04
0.38	0.38	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	1.50	Custodian	1.50	1.50	1.50
<u>8.66</u>	<u>9.19</u>	<u>11.33</u>	Non-Certificated Subtotal	<u>11.33</u>	<u>10.80</u>	<u>10.80</u>
<u>25.21</u>	<u>26.09</u>	<u>28.23</u>	Total	<u>28.73</u>	<u>29.20</u>	<u>29.70</u>

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

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

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



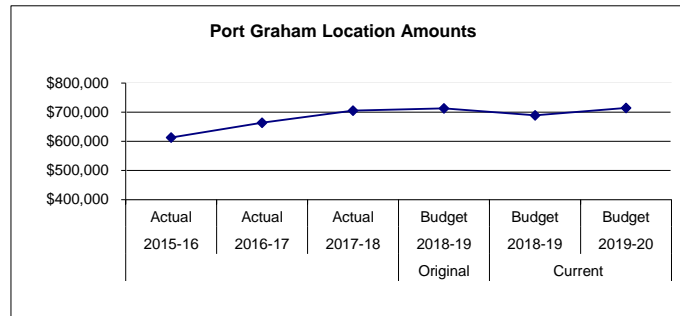
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 40 Port Graham Elementary / High

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 171,237	\$ 183,468	\$ 190,257	3100 Certificated Salaries	\$ 194,662	\$ 207,247	\$ 223,587	\$ 16,340	8
73,924	74,059	79,584	3200 Non-Certificated Salaries	84,399	84,679	86,561	1,882	2
122,395	149,254	154,486	3500 Employee Benefits	169,577	130,980	139,457	8,477	6
<u>367,556</u>	<u>406,781</u>	<u>424,327</u>	Subtotal - Personnel Services	<u>448,638</u>	<u>422,906</u>	<u>449,605</u>	<u>26,699</u>	6
360	420	-	4100 Professional and Technical Services	-	-	-	-	-
4,022	3,563	3,643	4200 Staff Travel	4,600	4,600	4,600	-	-
3,000	2,700	2,700	4250 Student Travel	-	2,175	-	(2,175)	(100)
134,808	133,967	153,649	4300 Utility Services	151,400	151,400	151,400	-	-
75,721	98,874	102,294	4350 Energy	96,937	96,937	96,937	-	-
2,493	2,378	6,319	4400 Other Purchased Services	2,701	2,519	2,722	203	8
20,463	8,763	10,492	4500 Supplies, Materials, and Media	6,687	6,993	7,062	69	1
2,126	2,735	2,225	4900 Other Expenses	2,165	2,165	2,427	262	12
<u>242,993</u>	<u>253,400</u>	<u>281,322</u>	Subtotal - Other	<u>264,490</u>	<u>266,789</u>	<u>265,148</u>	<u>(1,641)</u>	(1)
2,689	3,832	-	5100 Equipment	-	-	-	-	-
<u>\$ 613,238</u>	<u>\$ 664,013</u>	<u>\$ 705,649</u>	Location Totals	<u>\$ 713,128</u>	<u>\$ 689,695</u>	<u>\$ 714,753</u>	<u>\$ 25,058</u>	4



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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 40 Port Graham Elementary / High

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

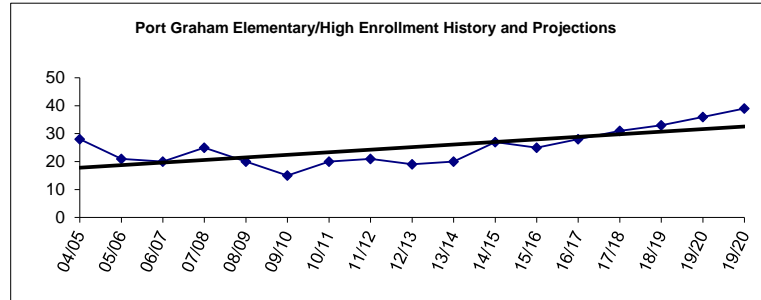
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.25	0.25
2.00	2.00	2.00	Teacher (Includes Quest)	2.00	2.50	2.50
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.39	0.47	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>2.79</u>	<u>2.87</u>	<u>2.80</u>	Certificated Subtotal	<u>2.80</u>	<u>3.35</u>	<u>3.35</u>
0.44	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.05	0.05	0.07	Nurse***	0.07	0.08	0.08
0.72	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.71</u>	<u>2.31</u>	<u>2.33</u>	Non-Certificated Subtotal	<u>2.33</u>	<u>2.34</u>	<u>2.34</u>
<u><u>4.50</u></u>	<u><u>5.18</u></u>	<u><u>5.13</u></u>	Total	<u><u>5.13</u></u>	<u><u>5.69</u></u>	<u><u>5.69</u></u>

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

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

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



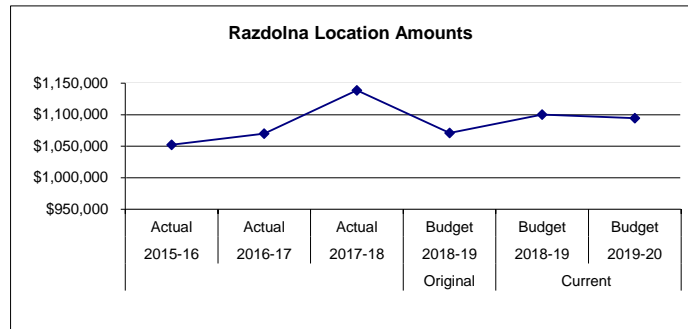
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 49 Razdolna Elementary / High

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 472,151	\$ 425,523	\$ 451,517	3100 Certificated Salaries	\$ 455,682	\$ 480,389	\$ 462,134	\$ (18,255)	(4)
139,820	173,117	195,652	3200 Non-Certificated Salaries	158,079	155,089	154,041	(1,048)	(1)
331,165	364,747	389,249	3500 Employee Benefits	356,885	362,511	377,689	15,178	4
<u>943,136</u>	<u>963,387</u>	<u>1,036,418</u>	Subtotal - Personnel Services	<u>970,646</u>	<u>997,989</u>	<u>993,864</u>	<u>(4,125)</u>	(0)
501	805	530	4200 Staff Travel	675	675	675	-	-
7,076	7,550	8,118	4300 Utility Services	7,800	7,867	7,800	(67)	(1)
23,148	26,042	23,700	4350 Energy	23,965	23,965	23,965	-	-
53,829	53,426	53,249	4400 Other Purchased Services	53,889	54,107	53,889	(218)	(0)
18,366	18,014	15,843	4500 Supplies, Materials, and Media	13,119	14,652	13,277	(1,375)	(9)
658	328	863	4900 Other Expenses	874	874	1,154	280	32
<u>103,578</u>	<u>106,165</u>	<u>102,303</u>	Subtotal - Other	<u>100,322</u>	<u>102,140</u>	<u>100,760</u>	<u>(1,380)</u>	(1)
<u>5,629</u>	<u>440</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>200</u>	<u>-</u>	<u>(200)</u>	-
<u>\$ 1,052,343</u>	<u>\$ 1,069,992</u>	<u>\$ 1,138,721</u>	Location Totals	<u>\$ 1,070,968</u>	<u>\$ 1,100,329</u>	<u>\$ 1,094,624</u>	<u>\$ (5,705)</u>	(1)



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

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

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

Date: 03/21/19

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

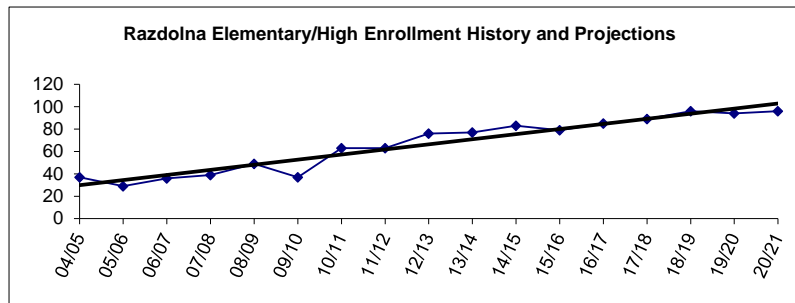
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	5.50	5.50	Teacher (Includes Quest)	5.50	6.00	5.50
0.17	0.27	0.27	Specialist*	0.27	0.27	0.27
1.00	0.60	0.60	Special Ed Teacher**	0.60	0.60	0.60
<u>7.17</u>	<u>6.87</u>	<u>6.87</u>	Certificated Subtotal	<u>6.87</u>	<u>7.37</u>	<u>6.87</u>
1.76	2.64	2.25	Aide	2.25	2.25	2.25
0.18	0.18	0.14	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.75	0.75
<u>3.57</u>	<u>4.45</u>	<u>4.02</u>	Non-Certificated Subtotal	<u>3.88</u>	<u>3.88</u>	<u>3.88</u>
<u>10.74</u>	<u>11.32</u>	<u>10.89</u>	Total	<u>10.75</u>	<u>11.25</u>	<u>10.75</u>

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

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

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

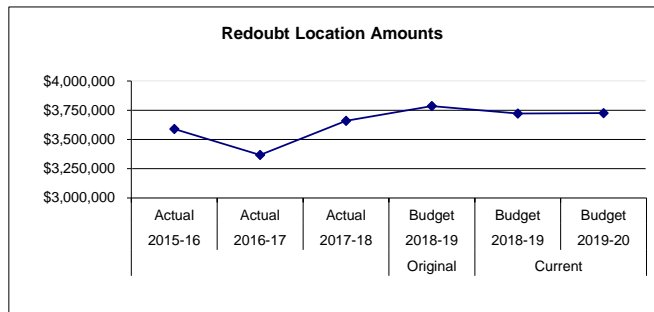


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,758,418	\$ 1,576,296	\$ 1,746,615	3100 Certificated Salaries	\$ 1,789,482	\$ 1,775,490	\$ 1,739,485	\$ (36,005)	(2)
499,576	544,259	576,059	3200 Non-Certificated Salaries	565,317	561,516	571,358	9,842	2
1,126,280	1,077,165	1,164,644	3500 Employee Benefits	1,274,873	1,226,401	1,261,678	35,277	3
<u>3,384,274</u>	<u>3,197,720</u>	<u>3,487,318</u>	Subtotal - Personnel Services	<u>3,629,672</u>	<u>3,563,407</u>	<u>3,572,521</u>	<u>9,114</u>	0
1,081	665	(27)	4200 Staff Travel	1,350	1,350	1,350	-	-
7,191	8,096	7,965	4300 Utility Services	7,102	7,102	7,102	-	-
99,372	105,994	104,975	4350 Energy	103,858	103,858	103,858	-	-
8,264	5,508	5,357	4400 Other Purchased Services	3,779	3,894	3,591	(303)	(8)
79,847	47,744	53,864	4500 Supplies, Materials, and Media	38,697	39,651	36,957	(2,694)	(7)
700	700	718	4900 Other Expenses	1,221	1,221	1,221	-	-
<u>196,455</u>	<u>168,707</u>	<u>172,852</u>	Subtotal - Other	<u>156,007</u>	<u>157,076</u>	<u>154,079</u>	<u>(2,997)</u>	(2)
<u>9,367</u>	<u>1,374</u>	<u>443</u>	5100 Equipment	-	1,079	-	(1,079)	(100)
<u>\$ 3,590,096</u>	<u>\$ 3,367,801</u>	<u>\$ 3,660,613</u>	Location Totals	<u>\$ 3,785,679</u>	<u>\$ 3,721,562</u>	<u>\$ 3,726,600</u>	<u>\$ 5,038</u>	0



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

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

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

Date: 03/21/19

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

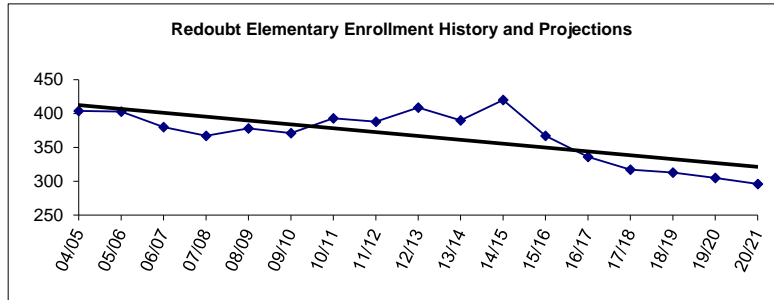
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.50	17.00	17.50	Teacher (Includes Quest)	18.00	18.00	17.00
2.10	2.30	1.55	Specialist*	1.55	1.50	1.50
2.00	2.00	3.10	Special Ed Teacher**	3.10	3.20	3.20
<u>24.60</u>	<u>22.30</u>	<u>23.15</u>	Certificated Subtotal	<u>23.65</u>	<u>23.70</u>	<u>22.70</u>
5.78	5.78	8.42	Special Ed Aide	8.42	8.42	8.42
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.00	1.50	1.50	Support	1.50	1.50	1.50
3.00	3.00	2.50	Custodian	2.50	2.50	2.50
<u>12.10</u>	<u>11.60</u>	<u>13.74</u>	Non-Certificated Subtotal	<u>13.74</u>	<u>13.74</u>	<u>13.74</u>
<u><u>36.70</u></u>	<u><u>33.90</u></u>	<u><u>36.89</u></u>	Total	<u><u>37.39</u></u>	<u><u>37.44</u></u>	<u><u>36.44</u></u>

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

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

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

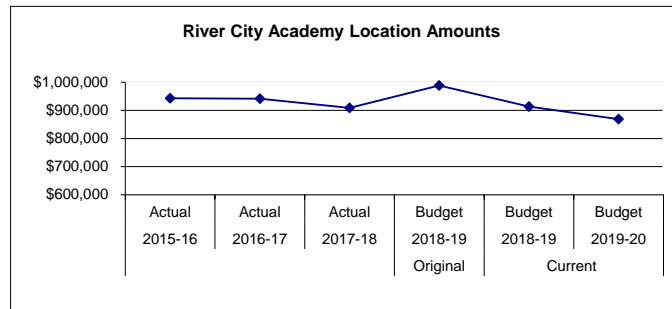


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 537,608	\$ 545,078	\$ 535,873	3100 Certificated Salaries	\$ 570,939	\$ 541,568	\$ 497,072	\$ (44,496)	(8)
84,118	87,438	82,851	3200 Non-Certificated Salaries	81,340	69,578	72,242	2,664	4
284,901	295,126	277,644	3500 Employee Benefits	320,409	278,090	285,785	7,695	3
<u>906,627</u>	<u>927,642</u>	<u>896,368</u>	Subtotal - Personnel Services	<u>972,688</u>	<u>889,236</u>	<u>855,099</u>	<u>(34,137)</u>	(4)
1,063	534	1,467	4200 Staff Travel	675	675	675	-	-
167	101	-	4300 Utility Services	200	200	200	-	-
703	452	250	4400 Other Purchased Services	1,137	1,137	981	(156)	(14)
18,444	10,578	10,056	4500 Supplies, Materials, and Media	12,702	21,357	10,507	(10,850)	(51)
1,254	620	670	4900 Other Expenses	1,044	1,044	1,267	223	21
<u>21,631</u>	<u>12,285</u>	<u>12,443</u>	Subtotal - Other	<u>15,758</u>	<u>24,413</u>	<u>13,630</u>	<u>(10,783)</u>	(44)
<u>15,221</u>	<u>1,316</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 943,479</u>	<u>\$ 941,243</u>	<u>\$ 908,811</u>	Location Totals	<u>\$ 988,446</u>	<u>\$ 913,649</u>	<u>\$ 868,729</u>	<u>\$ (44,920)</u>	(5)



River City Academy (RCA) serves students in grades 7-12, and is housed inside the Soldotna Prep School building. RCA is a small school of choice and offers a performance-based curriculum, which allows students to work at their individual level and pace, but provides the structure and support of a classroom. Progress at RCA is measured by performance on the KPBSD standards and students demonstrate proficiency in each standard. Students take ownership for their individual learning and are actively involved in the culture of the school. Core academic requirements are met during the regular semesters and January Interim classes meet elective needs. RCA students demonstrate a desire to take responsibility for their education and excel in a small school setting.

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

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

Date: 03/21/19

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

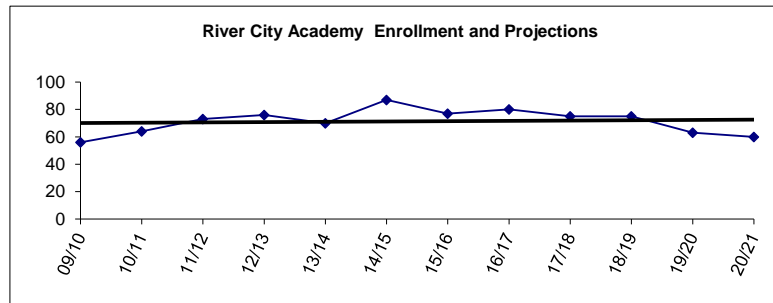
FTE's Included In Current Budget

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

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

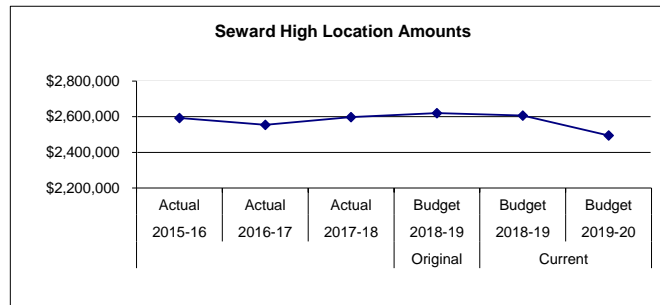


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,071,505	\$ 1,013,834	\$ 1,071,896	3100 Certificated Salaries	\$ 1,083,264	\$ 1,090,758	\$ 995,084	\$ (95,674)	(9)
420,281	458,087	447,118	3200 Non-Certificated Salaries	420,186	438,386	426,936	(11,450)	(3)
711,882	716,980	713,372	3500 Employee Benefits	788,900	730,838	747,065	16,227	2
<u>2,203,668</u>	<u>2,188,901</u>	<u>2,232,386</u>	Subtotal - Personnel Services	<u>2,292,350</u>	<u>2,259,982</u>	<u>2,169,085</u>	<u>(90,897)</u>	(4)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
4,532	3,381	2,425	4200 Staff Travel	6,750	6,750	6,750	-	-
20,774	19,255	19,255	4250 Student Travel	-	15,510	-	(15,510)	(100)
108,463	115,778	99,438	4300 Utility Services	108,087	108,087	108,087	-	-
148,585	156,426	177,985	4350 Energy	167,414	167,414	167,414	-	-
4,251	5,002	6,181	4400 Other Purchased Services	3,402	4,172	3,193	(979)	(23)
42,743	39,326	47,106	4500 Supplies, Materials, and Media	37,127	39,133	34,349	(4,784)	(12)
4,224	4,041	4,324	4900 Other Expenses	5,345	5,345	5,866	521	10
<u>333,572</u>	<u>343,209</u>	<u>356,714</u>	Subtotal - Other	<u>328,125</u>	<u>346,411</u>	<u>325,659</u>	<u>(20,752)</u>	(6)
<u>55,229</u>	<u>23,101</u>	<u>8,700</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,592,469</u>	<u>\$ 2,555,211</u>	<u>\$ 2,597,800</u>	Location Totals	<u>\$ 2,620,475</u>	<u>\$ 2,606,393</u>	<u>\$ 2,494,744</u>	<u>\$ (111,649)</u>	(4)



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

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

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

Date: 03/21/19

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

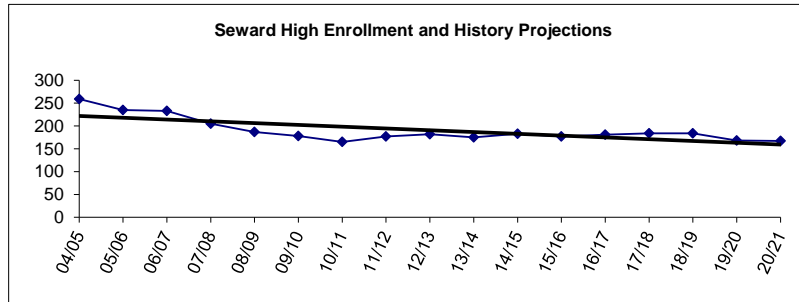
FTE's Included In Current Budget

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

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

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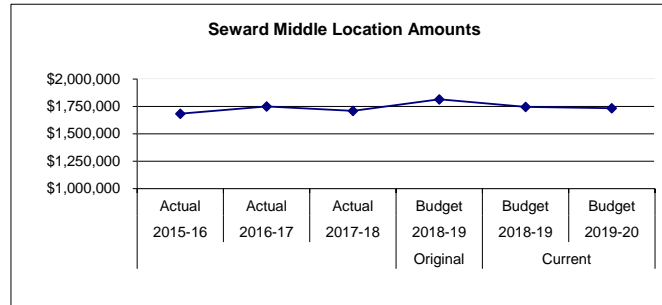


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 774,103	\$ 804,084	\$ 817,180	3100 Certificated Salaries	\$ 852,856	\$ 734,169	\$ 797,193	\$ 63,024	9
212,995	224,135	215,380	3200 Non-Certificated Salaries	212,229	226,966	219,201	(7,765)	(3)
473,990	504,034	477,694	3500 Employee Benefits	546,676	484,160	512,866	28,706	6
<u>1,461,088</u>	<u>1,532,253</u>	<u>1,510,254</u>	Subtotal - Personnel Services	<u>1,611,761</u>	<u>1,445,295</u>	<u>1,529,260</u>	<u>83,965</u>	<u>6</u>
-	-	-	4100 Professional and Technical Services	-	92,310	-		
1,250	929	1,336	4200 Staff Travel	1,300	1,750	1,300	(450)	(26)
4,047	3,592	3,592	4250 Student Travel	-	2,893	-	(2,893)	(100)
49,991	55,803	32,905	4300 Utility Services	48,675	48,675	48,675	-	-
125,640	124,047	140,926	4350 Energy	130,572	130,572	130,572	-	-
1,480	1,057	1,175	4400 Other Purchased Services	1,805	1,805	1,920	115	6
20,073	23,878	19,340	4500 Supplies, Materials, and Media	19,012	21,365	20,177	(1,188)	(6)
671	401	788	4900 Other Expenses	2,295	920	2,295	1,375	149
<u>203,152</u>	<u>209,707</u>	<u>200,062</u>	Subtotal - Other	<u>203,659</u>	<u>300,290</u>	<u>204,939</u>	<u>(3,041)</u>	<u>(1)</u>
<u>19,814</u>	<u>7,366</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>169</u>	<u>-</u>	<u>(169)</u>	<u>-</u>
<u>\$ 1,684,054</u>	<u>\$ 1,749,326</u>	<u>\$ 1,710,316</u>	Location Totals	<u>\$ 1,815,420</u>	<u>\$ 1,745,754</u>	<u>\$ 1,734,199</u>	<u>\$ 80,755</u>	<u>5</u>



Seward Middle School was opened in January 2006 and serves students in grades 7-8 and is located in Seward, Alaska. Seward is located on Resurrection Bay on the southeast coast of the Kenai Peninsula. Students have the opportunity to participate in activities such as cross country running, soccer, basketball, volleyball, wrestling, Nordic skiing and track. Students enjoy specialized classrooms for technology, art, vocational classes, and music. The school also contains an "auditeria"; a space that is used for dining, drama or holding group presentations. Seward Middle is located between the Seward High and Seward Elementary campuses - providing physical alignment between all three schools and opportunities for curricular alignment as well.

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

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

Date: 03/21/19

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

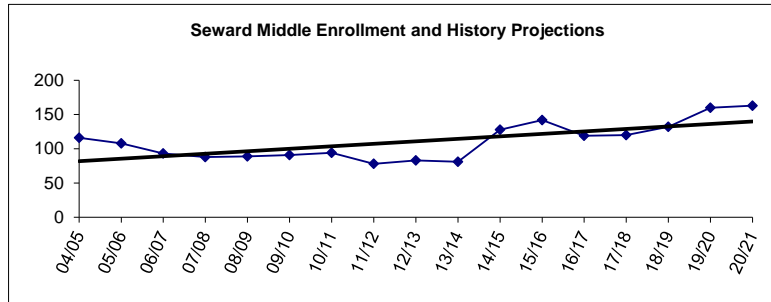
FTE's Included In Current Budget

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

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

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

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

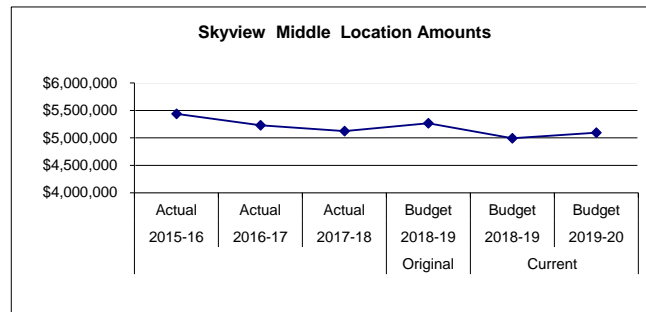


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 2,436,794	\$ 2,469,788	\$ 2,485,321	3100 Certificated Salaries	\$ 2,498,350	\$ 2,415,322	\$ 2,480,137	\$ 64,815	3
852,200	670,540	662,859	3200 Non-Certificated Salaries	648,542	633,641	649,390	15,749	2
1,619,845	1,557,814	1,463,799	3500 Employee Benefits	1,633,476	1,410,984	1,478,317	67,333	5
<u>4,908,839</u>	<u>4,698,142</u>	<u>4,611,979</u>	Subtotal - Personnel Services	<u>4,780,368</u>	<u>4,459,947</u>	<u>4,607,844</u>	<u>147,897</u>	3
-	14	37	4200 Staff Travel	675	675	675	-	100
9,503	8,176	7,316	4250 Student Travel	-	6,310	-	(6,310)	(100)
16,448	16,810	15,375	4300 Utility Services	16,103	16,103	16,103	-	-
376,432	423,953	398,677	4350 Energy	394,650	394,650	394,650	-	-
9,952	3,832	5,044	4400 Other Purchased Services	4,853	7,918	4,979	(2,939)	(37)
85,255	71,159	72,741	4500 Supplies, Materials, and Media	66,904	102,069	67,980	(34,089)	(33)
1,393	1,444	1,428	4900 Other Expenses	2,497	2,497	2,497	-	-
<u>498,983</u>	<u>525,388</u>	<u>500,618</u>	Subtotal - Other	<u>485,682</u>	<u>530,222</u>	<u>486,884</u>	<u>(43,338)</u>	(8)
<u>29,436</u>	<u>5,280</u>	<u>12,343</u>	5100 Equipment	-	3,068	-	(3,068)	(100)
<u>\$ 5,437,258</u>	<u>\$ 5,228,810</u>	<u>\$ 5,124,940</u>	Location Totals	<u>\$ 5,266,050</u>	<u>\$ 4,993,237</u>	<u>\$ 5,094,728</u>	<u>\$ 101,491</u>	2



Skyview Middle School serves students in grades 7-8, and is located in Soldotna. Soldotna lies ten miles inland from Cook Inlet and borders the Kenai River. Students enjoy a comprehensive academic program with a wide variety of electives which include art, wood, and metal shop, music, digital photography, computers and health. A wide range of extra-curricular activities are also offered including, soccer, cross country running, basketball, wrestling, Nordic skiing, volleyball, track and Battle of the Books.

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

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

Date: 03/21/19

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

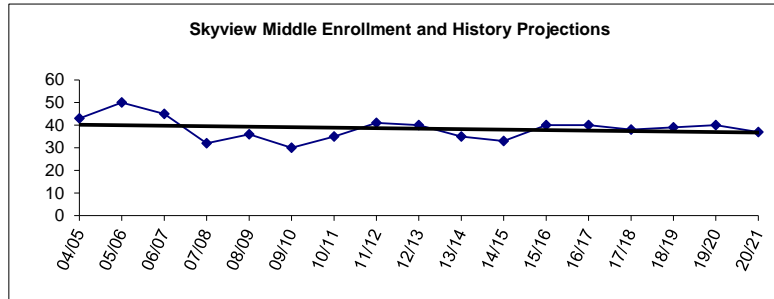
FTE's Included In Current Budget

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

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

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

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

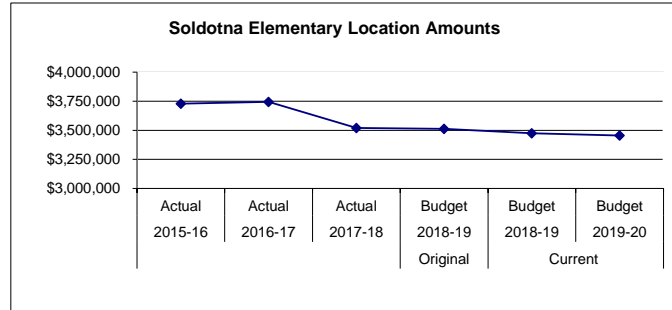


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,764,268	\$ 1,730,931	\$ 1,705,834	3100 Certificated Salaries	\$ 1,688,845	\$ 1,688,139	\$ 1,622,985	\$ (65,154)	(4)
586,580	600,334	501,941	3200 Non-Certificated Salaries	497,346	500,817	505,093	4,276	1
1,210,298	1,248,122	1,149,220	3500 Employee Benefits	1,176,774	1,131,304	1,178,705	47,401	4
<u>3,561,146</u>	<u>3,579,387</u>	<u>3,356,995</u>	Subtotal - Personnel Services	<u>3,362,965</u>	<u>3,320,260</u>	<u>3,306,783</u>	<u>(13,477)</u>	(0)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,070	491	16	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	20	4250 Student Travel	-	-	-	-	#DIV/0!
5,521	7,143	8,311	4300 Utility Services	7,225	7,225	7,225	-	-
102,021	102,554	100,951	4350 Energy	104,267	104,267	104,267	-	-
5,977	4,271	3,638	4400 Other Purchased Services	3,079	3,079	2,881	(198)	(6)
51,012	49,500	46,434	4500 Supplies, Materials, and Media	33,327	38,110	31,335	(6,775)	(18)
700	700	100	4900 Other Expenses	1,216	1,216	1,216	-	-
<u>166,301</u>	<u>164,659</u>	<u>159,470</u>	Subtotal - Other	<u>150,464</u>	<u>155,247</u>	<u>148,274</u>	<u>(6,973)</u>	(4)
<u>1,075</u>	<u>654</u>	<u>4,350</u>	5100 Equipment	-	-	-	-	-
<u>\$ 3,728,522</u>	<u>\$ 3,744,700</u>	<u>\$ 3,520,815</u>	Location Totals	<u>\$ 3,513,429</u>	<u>\$ 3,475,507</u>	<u>\$ 3,455,057</u>	<u>\$ (20,450)</u>	(1)



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

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

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

Date: 03/21/19

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

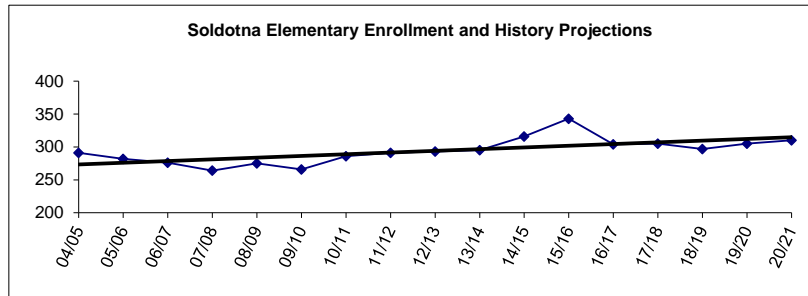
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.06	15.65	14.65	Teacher (Includes Quest)	14.65	14.65	13.15
2.11	1.34	1.39	Specialist*	1.39	1.30	1.30
5.00	5.07	5.10	Special Ed Teacher**	5.10	5.00	5.00
<u>24.17</u>	<u>23.06</u>	<u>22.14</u>	Certificated Subtotal	<u>22.14</u>	<u>21.95</u>	<u>20.45</u>
9.30	10.18	7.19	Special Ed Aide	7.19	7.27	7.27
0.44	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.39	0.40	0.40
0.56	0.56	0.56	Nurse***	0.56	0.56	0.56
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.50	2.00	Custodian	2.00	2.00	2.00
<u>14.30</u>	<u>15.18</u>	<u>11.69</u>	Non-Certificated Subtotal	<u>11.64</u>	<u>11.73</u>	<u>11.73</u>
<u>38.47</u>	<u>38.24</u>	<u>33.83</u>	Total	<u>33.78</u>	<u>33.68</u>	<u>32.18</u>

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

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

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



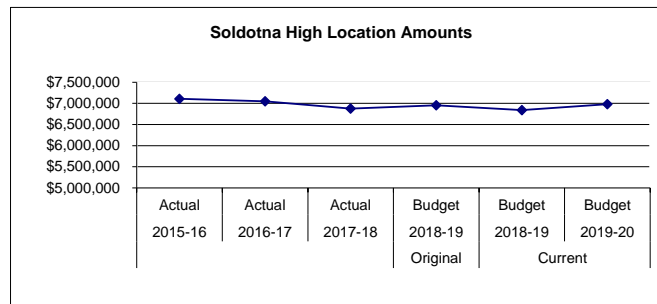
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 09 Soldotna High

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 3,196,489	\$ 3,237,236	\$ 3,111,771	3100 Certificated Salaries	\$ 3,171,874	\$ 3,040,280	\$ 3,139,834	\$ 99,554	3
1,117,394	1,052,436	1,071,686	3200 Non-Certificated Salaries	1,018,203	1,078,505	1,053,277	(25,228)	(2)
2,106,733	2,117,546	2,042,725	3500 Employee Benefits	2,197,107	2,114,232	2,221,756	107,524	5
<u>6,420,616</u>	<u>6,407,218</u>	<u>6,226,182</u>	Subtotal - Personnel services	<u>6,387,184</u>	<u>6,233,017</u>	<u>6,414,867</u>	<u>181,850</u>	<u>3</u>
-	-	-	4100 Professional and Technical Services	-	344	-	(344)	-
10,825	11,567	10,546	4200 Staff Travel	6,350	6,350	6,350	-	-
33,236	30,805	30,805	4250 Student Travel	-	24,814	-	(24,814)	(100)
25,145	25,417	22,056	4300 Utility Services	24,617	24,617	24,617	-	-
416,536	414,387	422,568	4350 Energy	405,966	405,966	405,966	-	-
20,186	16,615	18,437	4400 Other Purchased Services	14,388	20,270	14,263	(6,007)	(30)
134,761	116,015	107,432	4500 Supplies, Materials, and Media	105,640	111,632	104,012	(7,620)	(7)
9,628	9,202	11,558	4900 Other Expenses	11,452	12,547	11,510	(1,037)	(8)
<u>650,317</u>	<u>624,008</u>	<u>623,402</u>	Subtotal - Other	<u>568,413</u>	<u>606,540</u>	<u>566,718</u>	<u>(39,822)</u>	<u>(7)</u>
<u>38,699</u>	<u>18,213</u>	<u>27,053</u>	5100 Equipment	-	2,194	-	(2,194)	-
<u>\$ 7,109,632</u>	<u>\$ 7,049,439</u>	<u>\$ 6,876,637</u>	Location Totals	<u>\$ 6,955,597</u>	<u>\$ 6,841,751</u>	<u>\$ 6,981,585</u>	<u>\$ 139,834</u>	<u>2</u>



Soldotna High School, home of the Stars, serves students in grades 9-12 and is located in the heart of the City of Soldotna, 150 miles south of Anchorage. SoHi prides itself on an extensive variety of academic, activity, and athletic programs and strives to incorporate technology into instruction. SoHi has been highly accredited by the Northwest Accreditation Commission for over thirty years. SoHi students have received honors in Future Problem Solving, Academic Decathlon, VFW Voice of Democracy, Skills USA Leaders and Caring for the Kenai. Athletic teams have garnered top GPA honors, as well as regional and state top finishes. SoHi also offers students Consumer Science coursework, college credit through the University of Alaska, Anchorage as well as Process Technology program.

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

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

Date: 03/21/19

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

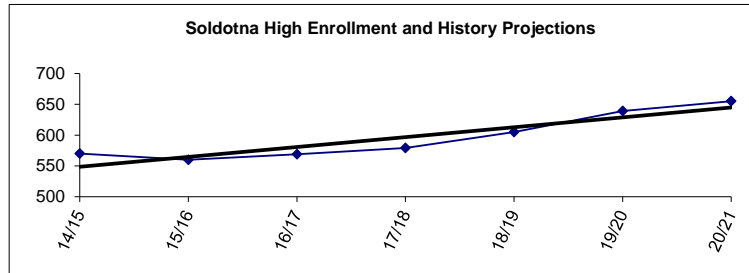
FTE's Included In Current Budget

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

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

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

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



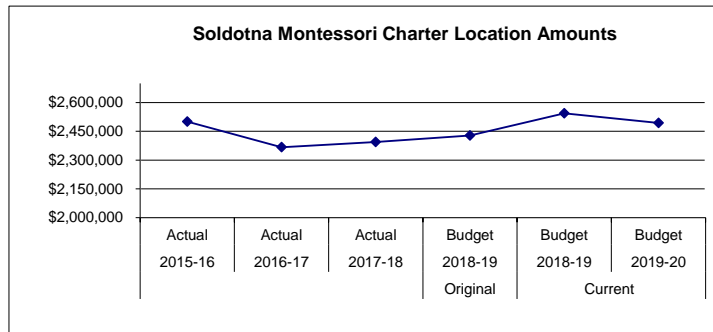
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 64 Soldotna Montessori Charter School

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 828,251	\$ 831,902	\$ 883,923	3100 Certificated Salaries	\$ 852,631	\$ 852,631	\$ 885,143	\$ 32,512	4
345,378	311,610	296,729	3200 Non-Certificated Salaries	295,594	295,594	300,393	4,799	2
647,506	620,444	613,536	3500 Employee Benefits	676,784	676,785	643,527	(33,258)	(5)
<u>1,821,135</u>	<u>1,763,956</u>	<u>1,794,188</u>	Subtotal - Personnel Services	<u>1,825,009</u>	<u>1,825,010</u>	<u>1,829,063</u>	<u>4,053</u>	<u>0</u>
29,428	20,342	-	4100 Professional and Technical Services	-	3,500	-	(3,500)	(100)
63,758	7,554	6,998	4200 Staff Travel	1,446	1,446	750	(696)	(48)
180	228	437	4250 Student Travel	-	-	-	-	-
3,629	3,259	3,413	4300 Utility Services	3,650	3,650	3,650	-	-
41,523	34,849	40,714	4350 Energy	37,000	37,000	37,000	-	-
395,284	386,420	415,572	4400 Other Purchased Services	895	403,205	495	(402,710)	(100)
68,016	70,360	56,843	4500 Supplies, Materials, and Media	54,210	35,028	47,431	12,403	35
1,197	5,998	1,248	4900 Other Expenses	5,996	140,473	66,528	(73,945)	(53)
-	-	-	4900 Other Expenses - Additional Allowable	422,635	17,513	430,031	412,518	-
76,670	74,060	74,781	4950 Indirect Costs	77,128	77,128	79,397	2,269	-
<u>679,685</u>	<u>603,070</u>	<u>600,006</u>	Subtotal - Other	<u>602,960</u>	<u>718,943</u>	<u>665,282</u>	<u>(53,661)</u>	<u>(7)</u>
-	-	-	5100 Equipment	-	-	-	-	100
<u>\$ 2,500,820</u>	<u>\$ 2,367,026</u>	<u>\$ 2,394,194</u>	Location Totals	<u>\$ 2,427,969</u>	<u>\$ 2,543,953</u>	<u>\$ 2,494,345</u>	<u>\$ (49,608)</u>	<u>(2)</u>



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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 64 Soldotna Montessori Charter School

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

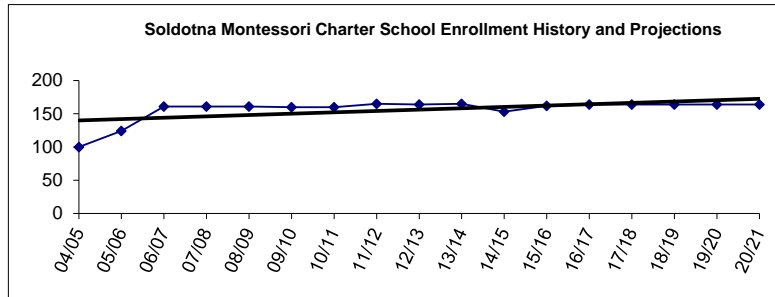
FTE's Included In Current Budget

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

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

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

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



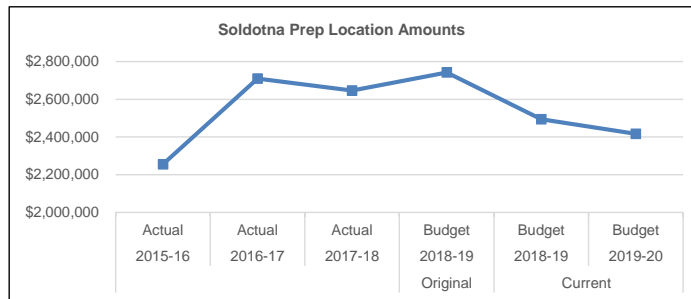
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 986,306	\$ 1,129,496	\$ 1,197,540	3100 Certificated Salaries	\$ 1,188,871	\$ 1,064,065	\$ 991,335	\$ (72,730)	(7)
333,434	469,640	382,943	3200 Non-Certificated Salaries	431,826	411,913	390,801	(21,112)	(5)
666,212	849,314	815,732	3500 Employee Benefits	888,660	780,592	801,062	20,470	3
<u>1,985,952</u>	<u>2,448,450</u>	<u>2,396,215</u>	Subtotal - Personnel Services	<u>2,509,357</u>	<u>2,256,570</u>	<u>2,183,198</u>	<u>(73,372)</u>	(3)
208	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	1,213	1,537	4200 Staff Travel	900	900	900	-	-
262	998	1,045	4250 Student Travel	-	1,600	-	(1,600)	(100)
11,698	11,913	10,036	4300 Utility Services	9,751	9,751	9,751	-	-
171,530	191,965	188,253	4350 Energy	179,071	179,071	179,071	-	-
3,916	2,586	3,289	4400 Other Purchased Services	3,619	3,619	3,442	(177)	(5)
45,227	38,452	25,297	4500 Supplies, Materials, and Media	39,152	41,990	36,551	(5,439)	(13)
2,794	2,811	1,014	4900 Other Expenses	300	300	3,416	3,116	-
<u>235,635</u>	<u>249,938</u>	<u>230,471</u>	Subtotal - Other	<u>232,793</u>	<u>237,231</u>	<u>233,131</u>	<u>(4,100)</u>	(2)
<u>34,106</u>	<u>11,830</u>	<u>19,560</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,255,693</u>	<u>\$ 2,710,218</u>	<u>\$ 2,646,246</u>	Location Totals	<u>\$ 2,742,150</u>	<u>\$ 2,493,801</u>	<u>\$ 2,416,329</u>	<u>\$ (77,472)</u>	(3)

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



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

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

Date: 03/21/19

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

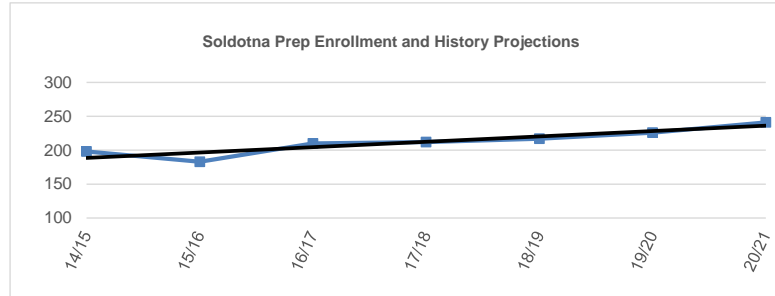
FTE's Included In Current Budget

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

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

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

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

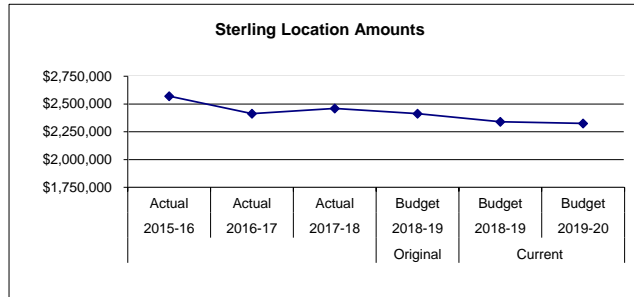


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,223,833	\$ 1,093,010	\$ 1,121,423	3100 Certificated Salaries	\$ 1,084,229	\$ 1,036,928	\$ 1,027,865	\$ (9,063)	(1)
346,350	353,121	370,762	3200 Non-Certificated Salaries	364,407	351,092	356,019	4,927	1
844,666	831,784	815,945	3500 Employee Benefits	843,147	781,990	820,950	38,960	5
<u>2,414,849</u>	<u>2,277,915</u>	<u>2,308,130</u>	Subtotal - Personnel Services	<u>2,291,783</u>	<u>2,170,010</u>	<u>2,204,834</u>	<u>34,824</u>	2
-	-	-	4100 Professional and Technical Services	-	46,136	-		
3,018	1,236	482	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	64	4250 Student Travel	-	-	-	-	#DIV/0!
9,540	10,694	9,469	4300 Utility Services	8,862	8,862	8,862	-	-
86,036	84,330	91,934	4350 Energy	83,841	83,841	83,841	-	-
4,831	2,828	3,185	4400 Other Purchased Services	2,411	2,701	2,275	(426)	(16)
47,312	33,047	33,033	4500 Supplies, Materials, and Media	24,797	25,646	23,475	(2,171)	(8)
700	700	718	4900 Other Expenses	710	905	710	(195)	(22)
<u>151,437</u>	<u>132,835</u>	<u>138,885</u>	Subtotal - Other	<u>121,971</u>	<u>169,441</u>	<u>120,513</u>	<u>(2,792)</u>	(2)
<u>4,567</u>	<u>3,047</u>	<u>12,450</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,570,853</u>	<u>\$ 2,413,797</u>	<u>\$ 2,459,465</u>	Location Totals	<u>\$ 2,413,754</u>	<u>\$ 2,339,451</u>	<u>\$ 2,325,347</u>	<u>\$ 32,032</u>	1



Sterling Elementary School serves grades pre-school - 6, and is located in Sterling, Alaska, 12 miles east of Soldotna. Sterling Elementary School offers a comprehensive elementary program that includes vocal and instrumental music, physical education, art, and remedial and advanced academic programs. Students have the opportunity to participate in a variety of extra-curricular activities, including forensics, Battle of the Books, intramural sports, and band. The school also involves student's in several community service projects throughout the year, such as the annual Share in the Giving food and gift collections drive to benefit residents of the Sterling community.

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

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

Date: 03/21/19

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

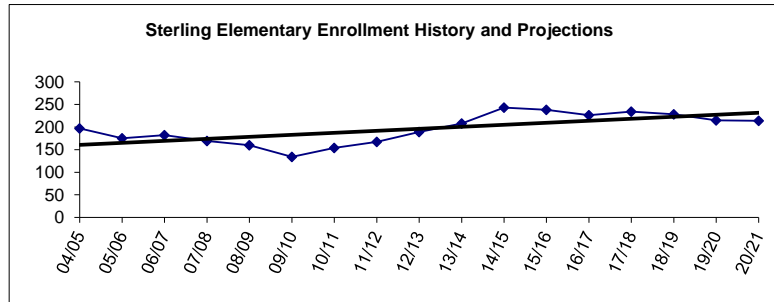
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.70	13.20	13.25	Teacher (Includes Quest)	12.25	12.25	11.75
1.10	0.90	1.20	Specialist*	1.20	0.73	0.73
2.80	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>18.60</u>	<u>17.10</u>	<u>17.45</u>	Certificated Subtotal	<u>16.45</u>	<u>15.98</u>	<u>15.48</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	1.50	1.50	1.50
<u>9.54</u>	<u>9.54</u>	<u>9.54</u>	Non-Certificated Subtotal	<u>9.04</u>	<u>9.04</u>	<u>9.04</u>
<u>28.14</u>	<u>26.64</u>	<u>26.99</u>	Total	<u>25.49</u>	<u>25.02</u>	<u>24.52</u>

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

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

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

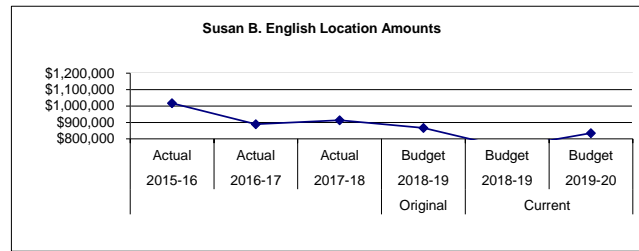


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 311,435	\$ 285,818	\$ 214,806	3100 Certificated Salaries	\$ 235,652	\$ 148,746	\$ 219,506	\$ 70,760	48
183,913	129,015	187,159	3200 Non-Certificated Salaries	154,595	154,950	157,428	2,478	2
277,661	223,764	226,954	3500 Employee Benefits	221,873	183,237	202,717	19,480	11
<u>773,009</u>	<u>638,597</u>	<u>628,919</u>	Subtotal - Personnel Services	<u>612,120</u>	<u>486,933</u>	<u>579,651</u>	<u>92,718</u>	19
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,576	2,986	2,589	4200 Staff Travel	4,500	4,500	4,500	-	-
3,081	4,745	4,745	4250 Student Travel	-	3,824	-	(3,824)	(100)
26,871	29,439	39,659	4300 Utility Services	25,801	25,801	25,801	-	-
180,738	188,413	212,582	4350 Energy	202,738	202,738	202,738	-	-
3,411	5,685	4,095	4400 Other Purchased Services	4,415	4,415	4,436	21	0
16,574	14,674	8,425	4500 Supplies, Materials, and Media	13,574	13,818	13,754	(64)	(0)
4,369	3,035	2,385	4900 Other Expenses	3,762	3,762	3,794	32	1
<u>238,620</u>	<u>248,977</u>	<u>274,480</u>	Subtotal - Other	<u>254,790</u>	<u>258,858</u>	<u>255,023</u>	<u>(3,835)</u>	(1)
5,355	1,824	9,695	5100 Equipment	-	-	-	-	-
<u>\$ 1,016,984</u>	<u>\$ 889,398</u>	<u>\$ 913,094</u>	Location Totals	<u>\$ 866,910</u>	<u>\$ 745,791</u>	<u>\$ 834,674</u>	<u>\$ 88,883</u>	12



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

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

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

Date: 03/21/19

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

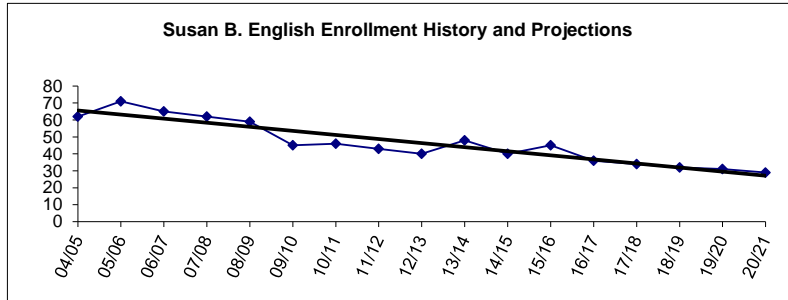
FTE's Included In Current Budget

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

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

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

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

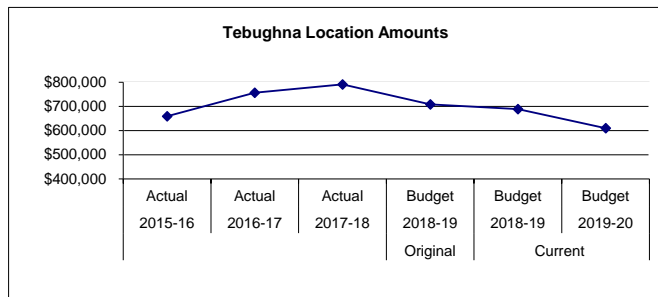


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 224,039	\$ 259,468	\$ 270,572	3100 Certificated Salaries	\$ 242,826	\$ 264,391	\$ 176,840	\$ (87,551)	(33)
73,394	78,355	79,792	3200 Non-Certificated Salaries	92,523	78,726	81,143	2,417	3
146,889	174,568	179,106	3500 Employee Benefits	184,867	155,456	162,981	7,525	5
<u>444,322</u>	<u>512,391</u>	<u>529,470</u>	Subtotal - Personnel Services	<u>520,216</u>	<u>498,573</u>	<u>420,964</u>	<u>(77,609)</u>	(16)
-	-	1,034	4100 Professional and Technical Services	-	-	-	-	-
3,665	3,419	4,135	4200 Staff Travel	5,500	5,710	5,500	(210)	(4)
1,000	900	900	4250 Student Travel	-	725	-	(725)	(100)
104,514	105,053	32,998	4300 Utility Services	73,590	73,590	73,590	-	-
84,325	109,400	116,803	4350 Energy	93,755	93,755	93,755	-	-
3,242	3,705	82,197	4400 Other Purchased Services	2,553	3,173	2,563	(610)	(19)
11,953	13,503	15,332	4500 Supplies, Materials, and Media	7,575	7,701	7,757	56	1
6,486	7,415	8,413	4900 Other Expenses	5,695	5,695	5,815	120	2
<u>215,185</u>	<u>243,395</u>	<u>261,812</u>	Subtotal - Other	<u>188,668</u>	<u>190,349</u>	<u>188,980</u>	<u>(1,369)</u>	(1)
-	506	-	5100 Equipment	-	-	-	-	-
<u>\$ 659,507</u>	<u>\$ 756,292</u>	<u>\$ 791,282</u>	Location Totals	<u>\$ 708,884</u>	<u>\$ 688,922</u>	<u>\$ 609,944</u>	<u>\$ (78,978)</u>	(11)



Tebughna is a K-12 School, and is located in Tyonek, Alaska which is on the west side of the Cook Inlet. It is 35 air miles from Anchorage and 31 air miles from Kenai. It is the only community in the Kenai Peninsula Borough that is not directly on the Peninsula. Tebughna students, with the help of the community are able to participate in the Native Youth Olympics (NYO). This event is held yearly and embraces the rich native culture. Other activities include an Enviromental Camp, Winter Survival Camp and a community garden.

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

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 03/21/19

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

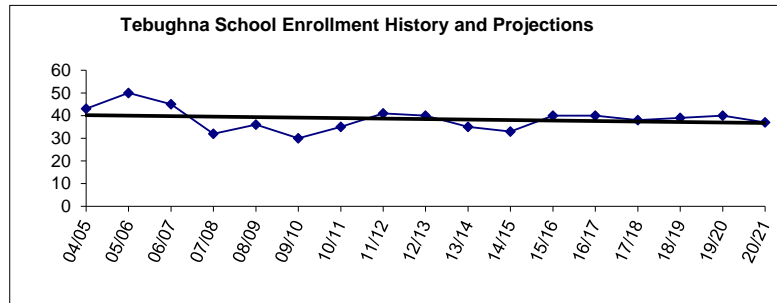
FTE's Included In Current Budget

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

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

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

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

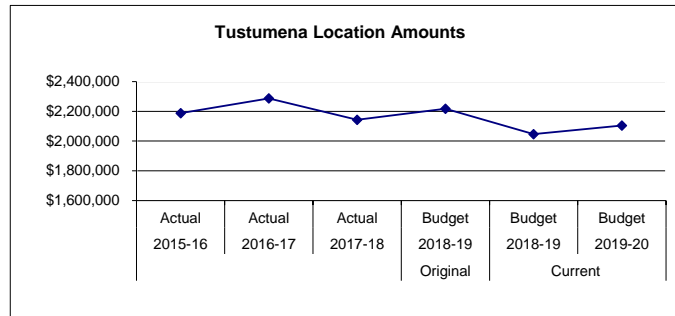


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,051,930	\$ 1,081,313	\$ 1,065,106	3100 Certificated Salaries	\$ 1,063,891	\$ 1,011,012	\$ 1,027,929	\$ 16,917	2
294,956	309,007	287,185	3200 Non-Certificated Salaries	288,658	268,465	276,091	7,626	3
680,266	723,297	620,041	3500 Employee Benefits	719,088	620,487	654,192	33,705	5
<u>2,027,152</u>	<u>2,113,617</u>	<u>1,972,332</u>	Subtotal - Personnel Services	<u>2,071,637</u>	<u>1,899,964</u>	<u>1,958,212</u>	<u>58,248</u>	3
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,800	2,095	3,597	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	238	4250 Student Travel	-	-	-	-	-
3,073	4,269	4,998	4300 Utility Services	3,838	3,838	3,838	-	-
114,747	120,620	124,899	4350 Energy	115,457	115,457	115,457	-	-
2,767	1,851	2,205	4400 Other Purchased Services	2,087	2,548	2,108	(440)	(17)
31,768	37,716	28,858	4500 Supplies, Materials, and Media	22,675	22,463	22,832	369	2
560	680	688	4900 Other Expenses	1,009	1,009	1,009	-	-
<u>154,715</u>	<u>167,231</u>	<u>165,483</u>	Subtotal - Other	<u>146,416</u>	<u>146,665</u>	<u>146,594</u>	<u>(71)</u>	(0)
<u>6,715</u>	<u>6,135</u>	<u>5,767</u>	5100 Equipment	-	329	-	(329)	-
<u>\$ 2,188,582</u>	<u>\$ 2,286,983</u>	<u>\$ 2,143,582</u>	Location Totals	<u>\$ 2,218,053</u>	<u>\$ 2,046,958</u>	<u>\$ 2,104,806</u>	<u>\$ 57,848</u>	3



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

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

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

Date: 03/21/19

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

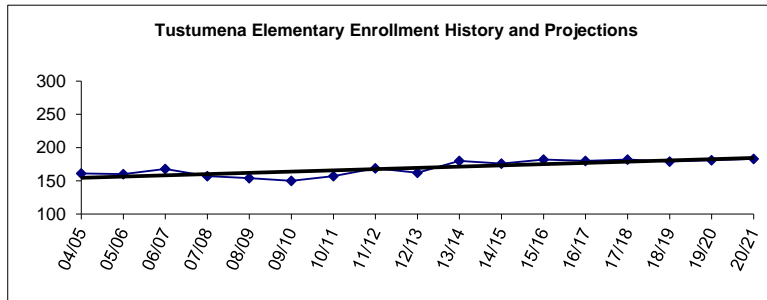
FTE's Included In Current Budget

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

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

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

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



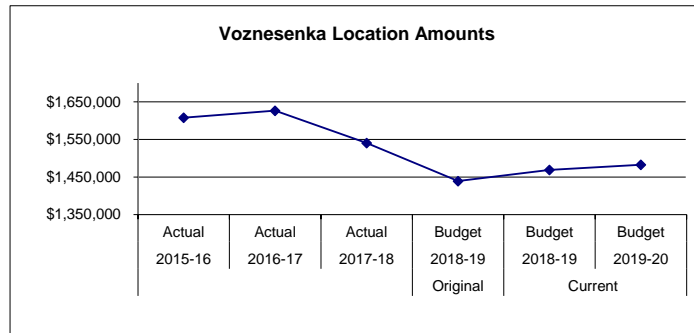
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 53 Voznesenka Elementary / High

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 730,826	\$ 739,164	\$ 711,469	3100 Certificated Salaries	\$ 643,333	\$ 636,529	\$ 641,932	\$ 5,403	1
249,370	246,261	233,795	3200 Non-Certificated Salaries	226,237	232,390	244,215	11,825	5
481,607	496,940	462,853	3500 Employee Benefits	452,182	452,596	478,421	25,825	6
<u>1,461,803</u>	<u>1,482,365</u>	<u>1,408,117</u>	Subtotal - Personnel Services	<u>1,321,752</u>	<u>1,321,515</u>	<u>1,364,568</u>	<u>43,053</u>	<u>3</u>
1,528	1,451	715	4200 Staff Travel	1,800	1,800	1,800	-	-
6,188	1,237	1,238	4250 Student Travel	-	998	-	(998)	(100)
8,988	10,093	9,646	4300 Utility Services	9,213	9,213	9,213	-	-
21,177	23,317	24,361	4350 Energy	21,941	21,941	21,941	-	-
79,206	80,034	79,457	4400 Other Purchased Services	71,013	84,666	71,034	(13,632)	(16)
26,209	25,784	15,758	4500 Supplies, Materials, and Media	12,479	14,679	12,630	(2,049)	(14)
1,302	1,236	1,099	4900 Other Expenses	1,099	1,099	1,422	323	29
<u>144,598</u>	<u>143,152</u>	<u>132,274</u>	Subtotal - Other	<u>117,545</u>	<u>134,396</u>	<u>118,040</u>	<u>(16,356)</u>	<u>(12)</u>
<u>1,137</u>	<u>1,073</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>13,106</u>	<u>-</u>	<u>(13,106)</u>	<u>-</u>
<u>\$ 1,607,538</u>	<u>\$ 1,626,590</u>	<u>\$ 1,540,391</u>	Location Totals	<u>\$ 1,439,297</u>	<u>\$ 1,469,017</u>	<u>\$ 1,482,608</u>	<u>\$ 13,591</u>	<u>1</u>



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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 53 Voznesenka Elementary / High

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

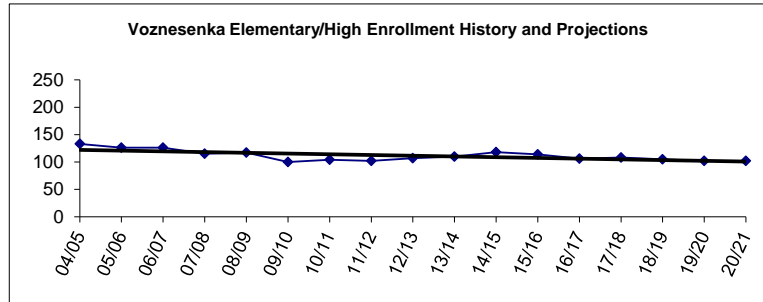
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.70	0.70
7.70	7.50	7.00	Teacher (Includes Quest)	6.00	6.00	6.00
0.17	0.37	0.37	Specialist*	0.37	0.17	0.17
2.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.37</u>	<u>9.37</u>	<u>8.87</u>	Certificated Subtotal	<u>7.87</u>	<u>7.87</u>	<u>7.87</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.64	2.25	Aide	2.25	2.25	2.25
0.20	0.20	0.20	Nurse***	0.20	0.20	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.75	0.75	0.75	Custodian	0.75	1.38	1.38
<u>5.47</u>	<u>5.47</u>	<u>5.08</u>	Non-Certificated Subtotal	<u>5.08</u>	<u>5.71</u>	<u>5.71</u>
<u>15.84</u>	<u>14.84</u>	<u>13.95</u>	Total	<u>12.95</u>	<u>13.58</u>	<u>13.58</u>

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

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

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

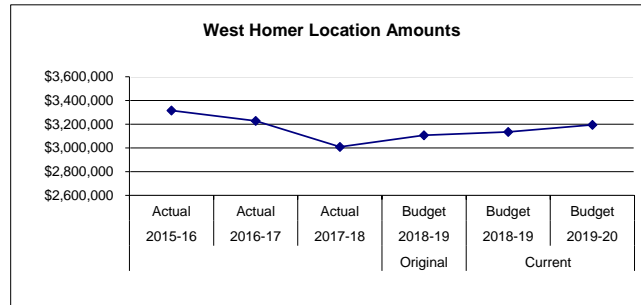


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,500,989	\$ 1,428,678	\$ 1,341,041	3100 Certificated Salaries	\$ 1,393,133	\$ 1,453,684	\$ 1,436,833	\$ (16,851)	(1)
526,797	523,806	476,182	3200 Non-Certificated Salaries	479,561	468,027	490,611	22,584	5
1,070,476	1,067,200	986,337	3500 Employee Benefits	1,053,978	1,031,208	1,085,669	54,461	5
<u>3,098,262</u>	<u>3,019,684</u>	<u>2,803,560</u>	Subtotal - Personnel Services	<u>2,926,672</u>	<u>2,952,919</u>	<u>3,013,113</u>	<u>60,194</u>	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
912	1,578	1,187	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
8,574	9,269	9,250	4300 Utility Services	8,163	8,163	8,163	-	-
127,300	156,145	155,634	4350 Energy	136,817	136,817	136,817	-	-
5,389	3,892	3,912	4400 Other Purchased Services	2,829	3,057	2,954	(103)	(3)
48,775	36,645	32,964	4500 Supplies, Materials, and Media	30,568	32,134	30,634	(1,500)	(5)
1,111	945	1,439	4900 Other Expenses	750	750	750	-	-
<u>192,061</u>	<u>208,474</u>	<u>204,386</u>	Subtotal - Other	<u>180,477</u>	<u>182,271</u>	<u>180,668</u>	<u>(1,603)</u>	(1)
<u>25,135</u>	<u>554</u>	<u>1,070</u>	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 3,315,458</u>	<u>\$ 3,228,712</u>	<u>\$ 3,009,016</u>	Location Totals	<u>\$ 3,107,149</u>	<u>\$ 3,135,190</u>	<u>\$ 3,193,781</u>	<u>\$ 58,591</u>	2



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

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

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

Date: 03/21/19

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

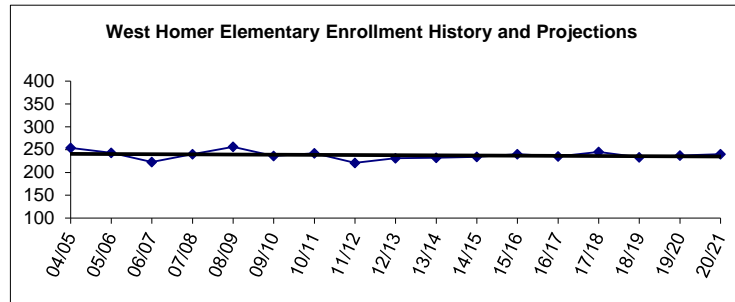
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	14.00	13.00	Teacher (Includes Quest)	14.00	14.00	13.00
1.88	1.93	1.65	Specialist*	1.65	1.95	1.95
5.00	4.00	3.00	Special Ed Teacher**	3.00	4.00	4.00
<u>20.88</u>	<u>20.93</u>	<u>18.65</u>	Certificated Subtotal	<u>19.65</u>	<u>20.95</u>	<u>19.95</u>
8.80	8.80	7.04	Special Ed Aide	7.04	7.04	7.04
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.67	0.67	0.67	Nurse***	0.67	0.67	0.67
1.00	1.00	1.00	Support	1.00	1.00	1.00
3.00	3.00	3.00	Custodian	2.50	2.50	3.00
<u>13.91</u>	<u>13.91</u>	<u>12.15</u>	Non-Certificated Subtotal	<u>11.65</u>	<u>11.65</u>	<u>12.15</u>
<u>34.79</u>	<u>34.84</u>	<u>30.80</u>	Total	<u>31.30</u>	<u>32.60</u>	<u>32.10</u>

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

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

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



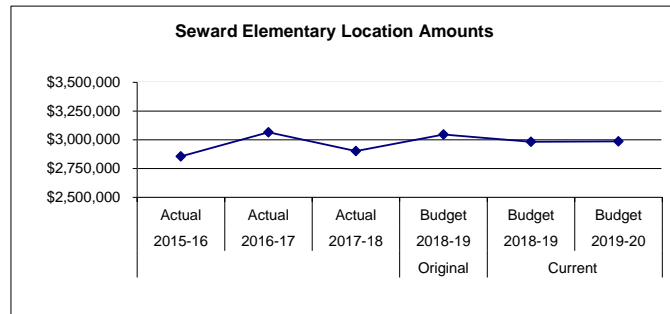
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 42 William H. Seward Elementary

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,400,837	\$ 1,535,502	\$ 1,419,215	3100 Certificated Salaries	\$ 1,462,106	\$ 1,471,112	\$ 1,510,913	\$ 39,801	3
340,662	364,033	352,252	3200 Non-Certificated Salaries	368,333	341,952	350,098	8,146	2
900,506	963,833	865,731	3500 Employee Benefits	1,015,132	876,553	926,022	49,469	6
<u>2,642,005</u>	<u>2,863,368</u>	<u>2,637,198</u>	Subtotal - Personnel Services	<u>2,845,571</u>	<u>2,689,617</u>	<u>2,787,033</u>	<u>97,416</u>	<u>4</u>
-	-	57,800	4100 Professional and Technical Services	-	82,950	-		
1,944	2,391	1,373	4200 Staff Travel	1,850	1,850	1,850	-	-
31,078	31,053	23,817	4300 Utility Services	31,279	31,279	31,279	-	-
109,766	117,722	124,142	4350 Energy	129,582	129,582	129,582	-	-
4,520	2,967	2,492	4400 Other Purchased Services	3,131	3,131	3,090	(41)	(1)
59,289	47,551	52,573	4500 Supplies, Materials, and Media	33,275	42,284	33,469	(8,815)	(21)
936	845	989	4900 Other Expenses	1,165	1,165	1,165	-	-
<u>207,533</u>	<u>202,529</u>	<u>263,186</u>	Subtotal - Other	<u>200,282</u>	<u>292,241</u>	<u>200,435</u>	<u>(8,856)</u>	<u>(3)</u>
6,756	-	2,537	5100 Equipment	-	1,053	-	(1,053)	-
<u>\$ 2,856,294</u>	<u>\$ 3,065,897</u>	<u>\$ 2,902,921</u>	Location Totals	<u>\$ 3,045,853</u>	<u>\$ 2,982,911</u>	<u>\$ 2,987,468</u>	<u>\$ 87,507</u>	<u>3</u>



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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 42 William H. Seward Elementary

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

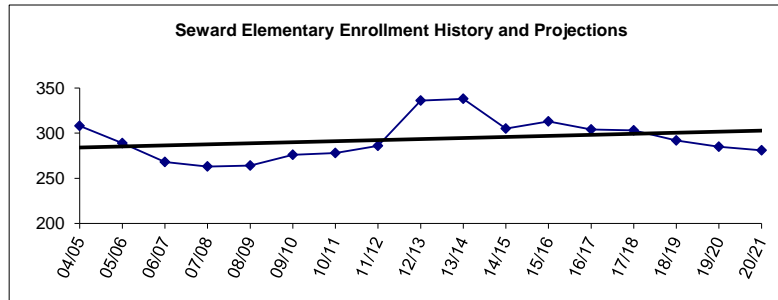
FTE's Included In Current Budget

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

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

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

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



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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ -	\$ -	\$ 420	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	#DIV/0!
36,564	40,221	42,080	3200 Non-Certificated Salaries	37,937	71,537	72,291	754	1
100,347	102,485	123,854	3500 Employee Benefits	91,328	78,616	83,002	4,386	6
<u>136,911</u>	<u>142,706</u>	<u>166,354</u>	Subtotal - Personnel Services	<u>129,265</u>	<u>150,153</u>	<u>155,293</u>	<u>5,140</u>	
179,450	95,547	71,031	4100 Professional and Technical Services	100,000	101,300	100,000	(1,300)	(1)
36,672	31,341	49,031	4200 Staff Travel	40,095	37,695	40,095	2,400	6
-	-	-	4300 Utility Services	200	200	200	-	100
5,780	19,151	21,537	4400 Other Purchased Services	18,800	17,800	18,800	1,000	6
3,639	5,510	4,628	4500 Supplies, Materials, and Media	4,095	6,195	4,095	(2,100)	(34)
33,300	33,600	33,600	4800 Tuition and Stipends	33,600	-	-	-	-
27,869	28,094	28,322	4900 Other Expenses	28,900	28,900	28,900	-	-
<u>286,710</u>	<u>213,243</u>	<u>208,149</u>	Subtotal - Other	<u>225,690</u>	<u>192,090</u>	<u>192,090</u>	<u>-</u>	<u>-</u>
434	9,773	21,607	5100 Equipment	-	-	-	-	-
<u>\$ 424,055</u>	<u>\$ 365,722</u>	<u>\$ 396,110</u>	Location Totals	<u>\$ 354,955</u>	<u>\$ 342,243</u>	<u>\$ 347,383</u>	<u>\$ 5,140</u>	<u>2</u>

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	2018-19 Budget	Current 2018-19 Budget	2019-20 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Non-Certificated Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

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

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 145,598	\$ 150,794	\$ 160,391	3100 Certificated Salaries	\$ 165,974	\$ 165,974	\$ 169,474	\$ 3,500	2
126,164	133,932	136,407	3200 Non-Certificated Salaries	129,809	129,809	132,676	2,867	2
107,533	113,148	113,571	3500 Employee Benefits	118,797	117,797	123,230	5,433	5
<u>379,295</u>	<u>397,874</u>	<u>410,369</u>	Subtotal - Personnel Services	<u>414,580</u>	<u>413,580</u>	<u>425,380</u>	<u>11,800</u>	3
-	-	-	4100 Professional and Technical Services	16,500	16,500	15,000	(1,500)	100
18,403	28,047	26,359	4200 Staff Travel	22,815	22,815	23,215	400	2
20,324	21,468	16,248	4300 Utility Services	15,750	15,750	15,750	-	-
16,604	8,770	6,102	4400 Other Purchased Services	6,550	6,550	6,550	-	-
13,144	16,737	10,842	4500 Supplies, Materials, and Media	16,800	16,800	16,950	150	1
2,553	1,826	5,240	4900 Other Expenses	7,500	7,500	7,500	-	-
<u>71,028</u>	<u>76,848</u>	<u>64,791</u>	Subtotal - Other	<u>85,915</u>	<u>85,915</u>	<u>84,965</u>	<u>(950)</u>	(1)
<u>949</u>	<u>5,961</u>	<u>4,478</u>	5100 Equipment	-	-	-	-	-
<u>\$ 451,272</u>	<u>\$ 480,683</u>	<u>\$ 479,638</u>	Location Totals	<u>\$ 500,495</u>	<u>\$ 499,495</u>	<u>\$ 510,345</u>	<u>\$ 10,850</u>	2

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

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

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

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

Date: 03/21/19

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

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

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

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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 72 Assistant Superintendent Instructional Support

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 290	\$ 7,559	\$ -	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-
188,026	146,432	230,339	3200 Non-Certificated Salaries	221,103	223,270	225,086	1,816	1
85,926	66,255	108,705	3500 Employee Benefits	111,804	112,876	116,767	3,891	3
<u>274,242</u>	<u>220,246</u>	<u>339,044</u>	Subtotal - Personnel Services	<u>336,407</u>	<u>339,646</u>	<u>345,353</u>	<u>5,707</u>	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
10,223	7,741	7,458	4200 Staff Travel	7,200	8,500	7,200	(1,300)	(15)
5,455	6,531	5,281	4300 Utility Services	5,050	5,050	5,050	-	-
11,818	9,982	9,995	4350 Energy	10,000	10,000	10,000	-	-
254,859	260,734	240,018	4400 Other Purchased Services	262,550	262,550	262,550	-	-
765,970	765,970	867,505	4450 Insurance Premiums	867,505	867,505	867,505	-	-
7,611	19,328	54,582	4500 Supplies, Materials, and Media	16,400	16,900	16,400	(500)	(3)
440	620	3,089	4900 Other Expenses	4,237	4,237	4,237	-	-
<u>1,056,376</u>	<u>1,070,906</u>	<u>1,187,928</u>	Subtotal - Other	<u>1,172,942</u>	<u>1,174,742</u>	<u>1,172,942</u>	<u>(1,800)</u>	(0)
<u>10,934</u>	<u>8,121</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,341,552</u>	<u>\$ 1,299,273</u>	<u>\$ 1,526,972</u>	Location Totals	<u>\$ 1,509,349</u>	<u>\$ 1,514,388</u>	<u>\$ 1,518,295</u>	<u>\$ 3,907</u>	0

Function: The responsibility of the Assistant Superintendent of Instructional Support is to manage instructional support operations of the school district. This includes finance, information systems, human resources, facility planning, custodial care, transportation, food services, warehouse, purchasing, risk management and community theater. In addition, the Assistant Superintendent of Instructional Support serves as a member of the District's Instructional Leadership Team, provides leadership on instructional support issues, and supervises assigned student matters.

Major long-term issues and concerns: Working with the legislature and borough to secure funding that allows sustainability of educational programs.

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 72 Assistant Superintendent Instructional Support

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	2018-19 Budget	Current 2018-19 Budget	2019-20 Budget
FTE's Included In Current Budget						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.50	-	1.00	Support	1.00	1.00	1.00
1.50	1.00	2.00	Non-Certified Subtotal	2.00	2.00	2.00
1.50	1.00	2.00	Total	2.00	2.00	2.00

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

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

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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 73 Assistant Superintendent Instruction

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 168,178	\$ 175,477	\$ 186,110	3100 Certificated Salaries	\$ 192,752	\$ 192,752	\$ 192,752	\$ -	-
59,258	64,381	66,050	3200 Non-Certificated Salaries	62,325	62,325	63,646	1,321	2
80,335	84,520	85,653	3500 Employee Benefits	89,058	86,422	89,942	3,520	4
<u>307,771</u>	<u>324,378</u>	<u>337,813</u>	Subtotal - Personnel Services	<u>344,135</u>	<u>341,499</u>	<u>346,340</u>	<u>4,841</u>	1
38,500	39,200	-	4100 Professional and Technical Services	42,900	57,908	42,900	(15,008)	100
31,596	5,485	12,734	4200 Staff Travel	11,250	14,948	11,250	(3,698)	(25)
4,022	4,952	3,669	4300 Utility Services	2,750	2,750	2,750	-	-
433	(7)	49,882	4400 Other Purchased Services	4,550	4,550	4,550	-	-
2,672	3,261	2,682	4500 Supplies, Materials, and Media	3,800	5,868	3,800	(2,068)	(35)
105,023	77,104	94,370	4900 Other Expenses	132,798	132,798	132,798	-	-
<u>182,246</u>	<u>129,995</u>	<u>163,337</u>	Subtotal - Other	<u>198,048</u>	<u>218,822</u>	<u>198,048</u>	<u>(20,774)</u>	(9)
515	2,792	-	5100 Equipment	-	-	-	-	-
<u>\$ 490,532</u>	<u>\$ 457,165</u>	<u>\$ 501,150</u>	Location Totals	<u>\$ 542,183</u>	<u>\$ 560,321</u>	<u>\$ 544,388</u>	<u>\$ (15,933)</u>	(3)

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

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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 73 Assistant Superintendent Instruction

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

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

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

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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 74 Fiscal Services

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
665,228	638,369	582,925	3200 Non-Certificated Salaries	576,964	572,708	586,140	13,432	2
387,002	366,837	332,200	3500 Employee Benefits	354,634	339,685	356,968	17,283	5
<u>1,052,230</u>	<u>1,005,206</u>	<u>915,125</u>	Subtotal - Personnel Services	<u>931,598</u>	<u>912,393</u>	<u>943,108</u>	<u>30,715</u>	3
62,561	58,384	63,743	4100 Professional and Technical Services	65,000	93,000	93,000	-	-
18,139	16,893	17,059	4200 Staff Travel	17,100	17,100	16,000	(1,100)	(6)
15,806	16,305	13,281	4300 Utility Services	14,000	14,000	14,000	-	-
7,762	10,533	10,529	4400 Other Purchased Services	10,100	10,100	10,050	(50)	(0)
10,126	9,023	8,048	4500 Supplies, Materials, and Media	10,000	10,000	10,000	-	-
2,625	2,525	5,525	4900 Other Expenses	5,500	5,500	5,500	-	-
(150,075)	(157,080)	(168,291)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>(33,056)</u>	<u>(43,417)</u>	<u>(50,106)</u>	Subtotal - Other	<u>(78,300)</u>	<u>(50,300)</u>	<u>(51,450)</u>	<u>(1,150)</u>	2
3,360	505	799	5100 Equipment	-	-	-	-	-
<u>\$ 1,022,534</u>	<u>\$ 962,294</u>	<u>\$ 865,818</u>	Location Totals	<u>\$ 853,298</u>	<u>\$ 862,093</u>	<u>\$ 891,658</u>	<u>\$ 29,565</u>	3

Function: To provide excellent support to the classroom by supporting all departments and locations; budget development and reporting; annual financial audit and reporting; enrollment as it pertains to state funding; management of district finances.

Major long-term issues and concerns: The Finance Department oversees all accounting functions for all funds for the District, including payroll, accounts payable, fixed assets, risk management, budgeting and financial reporting. The department also supports administration and the board with information regarding school funding issues. The Finance Department's primary internal contacts are with school secretaries and bookkeepers and department secretaries who support administrators.

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

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

Date: 03/21/19

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

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

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
114,399	132,552	114,421	3200 Non-Certificated Salaries	132,831	138,708	145,098	6,390	5
87,083	65,807	57,837	3500 Employee Benefits	74,691	87,584	92,846	5,262	6
<u>201,482</u>	<u>198,359</u>	<u>172,258</u>	Subtotal - Personnel Services	<u>207,522</u>	<u>226,292</u>	<u>237,944</u>	<u>11,652</u>	5
3,005	2,125	2,735	4100 Professional and Technical Services	2,600	3,500	3,500	-	-
10,658	11,262	9,947	4200 Staff Travel	11,610	14,010	12,940	(1,070)	(8)
499	446	775	4300 Utility Services	300	300	300	-	-
4,798	2,955	110	4400 Other Purchased Services	1,700	1,700	1,600	(100)	(6)
3,125	1,540	14,185	4500 Supplies, Materials, and Media	44,600	36,581	19,300	(17,281)	(47)
895	4,348	431	4900 Other Expenses	3,000	3,230	3,000	(230)	-
<u>22,980</u>	<u>22,676</u>	<u>28,183</u>	Subtotal - Other	<u>63,810</u>	<u>59,321</u>	<u>40,640</u>	<u>(18,681)</u>	(31)
<u>128,429</u>	<u>-</u>	<u>2,970</u>	5100 Equipment	<u>2,000</u>	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>	100
<u>\$ 352,891</u>	<u>\$ 221,035</u>	<u>\$ 203,411</u>	Location Totals	<u>\$ 273,332</u>	<u>\$ 286,613</u>	<u>\$ 280,584</u>	<u>\$ (6,029)</u>	(2)

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

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

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

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

Date: 03/21/19

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

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 489,704	\$ 482,574	\$ 482,293	3200 Non-Certificated Salaries	\$ 431,404	\$ 391,537	\$ 435,370	\$ 43,833	11
318,581	329,866	326,925	3500 Employee Benefits	305,277	258,479	281,934	23,455	9
<u>808,285</u>	<u>812,440</u>	<u>809,218</u>	Subtotal - Personnel Services	<u>736,681</u>	<u>650,016</u>	<u>717,304</u>	<u>67,288</u>	10
2,359	4,467	4,160	4200 Staff Travel	5,922	5,922	5,922	-	-
7,272	7,124	7,167	4300 Utility Services	7,689	7,689	7,689	-	-
86,565	95,733	94,473	4350 Energy	89,085	89,085	89,085	-	-
9,333	7,598	13,704	4400 Other Purchased Services	12,050	16,750	12,050	(4,700)	(28)
86,315	72,226	68,715	4500 Supplies, Materials, and Media	47,950	43,050	47,950	4,900	11
970	519	1,524	4900 Other Expenses	1,100	1,300	1,100	(200)	(15)
(150,917)	(157,962)	(169,236)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>41,897</u>	<u>29,705</u>	<u>20,507</u>	Subtotal - Other	<u>(36,204)</u>	<u>(36,204)</u>	<u>(36,204)</u>	<u>-</u>	-
<u>4,484</u>	<u>6,757</u>	<u>6,620</u>	5100 Equipment	<u>6,300</u>	<u>71,847</u>	<u>5,800</u>	<u>(66,047)</u>	(92)
<u>\$ 854,666</u>	<u>\$ 848,902</u>	<u>\$ 836,345</u>	Location Totals	<u>\$ 706,777</u>	<u>\$ 685,659</u>	<u>\$ 686,900</u>	<u>\$ 1,241</u>	0

Function: The mission of the Purchasing department is to cost-effectively provide quality goods and services to the students and staff of the Kenai Peninsula Borough School District. Our goal is to maintain the highest standards of ethics and professionalism and to preserve the best interests of the District as we provide genuine value and timely service. The KPBSD Warehouse staff works to receive and deliver products to schools and departments in support of the business of the school district. Warehouse staff maintain a catalog of items purchased in bulk and available for use.

Major long-term issues and concerns: Continue to improve in efficiency and effectiveness while providing service to all schools and departments of the district.

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

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

Date: 03/21/19

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

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

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 39,975	\$ 136,106	\$ 136,752	3100 Certificated Salaries	\$ 137,610	\$ 141,606	\$ 143,490	\$ 1,884	1
514,031	411,989	341,842	3200 Non-Certificated Salaries	548,177	548,177	554,644	6,467	1
318,577	288,269	238,436	3500 Employee Benefits	293,398	286,979	298,632	11,653	4
<u>872,583</u>	<u>836,364</u>	<u>717,030</u>	Subtotal - Personnel Services	<u>979,185</u>	<u>976,762</u>	<u>996,766</u>	<u>20,004</u>	<u>2</u>
47,631	171,471	189,193	4100 Professional and Technical Services	202,000	206,800	202,000	(4,800)	(2)
26,261	29,132	24,476	4200 Staff Travel	39,015	34,073	39,015	4,942	15
9,568	10,681	8,208	4300 Utility Services	7,100	7,100	7,100	-	-
63,280	12,170	43,686	4400 Other Purchased Services	22,550	21,392	22,550	1,158	5
20,504	18,892	13,253	4500 Supplies, Materials, and Media	13,809	13,309	13,809	500	4
36,108	27,559	35,059	4900 Other Expenses	44,500	44,500	44,500	-	-
(75,511)	(79,036)	(84,677)	4950 Indirect Costs	(100,000)	(100,000)	(100,000)	-	-
<u>127,841</u>	<u>190,869</u>	<u>229,198</u>	Subtotal - Other	<u>228,974</u>	<u>227,174</u>	<u>228,974</u>	<u>1,800</u>	<u>1</u>
7,961	8,304	-	5100 Equipment	4,000	4,000	3,000	(1,000)	(25)
<u>\$ 1,008,385</u>	<u>\$ 1,035,537</u>	<u>\$ 946,228</u>	Location Totals	<u>\$ 1,212,159</u>	<u>\$ 1,207,936</u>	<u>\$ 1,228,740</u>	<u>\$ 20,804</u>	<u>2</u>

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

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

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

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

Date: 03/21/19

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

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

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 7,465	\$ 8,057	\$ 2,100	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-
1,020,871	1,026,847	1,009,904	3200 Non-Certificated Salaries	992,979	872,478	987,800	115,322	13
539,644	524,052	533,441	3500 Employee Benefits	569,889	486,621	537,636	51,015	10
<u>1,567,980</u>	<u>1,558,956</u>	<u>1,545,445</u>	Subtotal - Personnel Services	<u>1,566,368</u>	<u>1,362,599</u>	<u>1,528,936</u>	<u>166,337</u>	12
48,423	45,708	52,515	4100 Professional and Technical Services	49,500	49,500	52,600	3,100	6
54,126	39,418	35,109	4200 Staff Travel	45,450	45,450	46,900	1,450	3
357,849	237,704	217,095	4300 Utility Services	235,300	235,300	235,323	23	0
375,465	224,848	358,547	4400 Other Purchased Services	615,792	629,894	327,699	(302,195)	(48)
165,783	162,049	211,530	4500 Supplies, Materials, and Media	135,450	135,450	156,507	21,057	16
500	300	599	4900 Other Expenses	3,300	3,300	3,300	-	-
(150,075)	(157,080)	(168,291)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>852,071</u>	<u>552,947</u>	<u>707,104</u>	Subtotal - Other	<u>884,792</u>	<u>898,894</u>	<u>622,329</u>	<u>(276,565)</u>	(31)
<u>27,325</u>	<u>26,678</u>	<u>20,288</u>	5100 Equipment	<u>31,000</u>	<u>48,560</u>	<u>31,000</u>	<u>(17,560)</u>	(36)
<u>\$ 2,447,376</u>	<u>\$ 2,138,581</u>	<u>\$ 2,272,837</u>	Location Totals	<u>\$ 2,482,160</u>	<u>\$ 2,310,053</u>	<u>\$ 2,182,265</u>	<u>\$ (127,788)</u>	(6)

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

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

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

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

Date: 03/21/19

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

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget

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

Date: 03/21/19

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

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

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

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

Fund: 100 General Fund - Expenditures

Date: 03/21/19

Location: 81 Pupil Services

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 1,522,462	\$ 1,155,310	\$ 1,237,607	3100 Certificated Salaries	\$ 1,569,643	\$ 1,559,658	\$ 1,669,717	\$ 110,059	7
442,034	560,255	426,963	3200 Non-Certificated Salaries	306,132	315,491	345,160	29,669	9
865,480	762,721	719,385	3500 Employee Benefits	863,782	963,211	908,005	(55,206)	(6)
<u>2,829,976</u>	<u>2,478,286</u>	<u>2,383,955</u>	Subtotal - Personnel Services	<u>2,739,557</u>	<u>2,838,360</u>	<u>2,922,882</u>	<u>84,522</u>	3
727,309	1,128,959	1,287,328	4100 Professional and Technical Services	800,294	1,255,867	800,294	(455,573)	(36)
156,729	140,250	122,173	4200 Staff Travel	111,042	120,080	111,042	(9,038)	(8)
1,907	1,643	3,111	4250 Student Travel	2,550	2,550	2,550	-	-
1,389	4,920	2,851	4300 Utility Services	5,000	5,000	5,000	-	-
16,702	2,943	1,600	4400 Other Purchased Services	6,775	8,745	6,775	(1,970)	(23)
232,866	126,251	158,319	4500 Supplies, Materials, and Media	97,987	272,955	98,180	(174,775)	(64)
23,144	19,511	21,831	4900 Other Expenses	44,440	43,956	44,440	484	1
<u>1,160,046</u>	<u>1,424,477</u>	<u>1,597,213</u>	Subtotal - Other	<u>1,068,088</u>	<u>1,709,153</u>	<u>1,068,281</u>	<u>(640,872)</u>	(37)
<u>19,109</u>	<u>19,672</u>	<u>6,726</u>	Subtotal - Equipment	<u>13,426</u>	<u>14,220</u>	<u>7,300</u>	<u>(6,920)</u>	(49)
<u>\$ 4,009,131</u>	<u>\$ 3,922,435</u>	<u>\$ 3,987,894</u>	Location Total	<u>\$ 3,821,071</u>	<u>\$ 4,561,733</u>	<u>\$ 3,998,463</u>	<u>\$ (563,270)</u>	(12)

Function: Create a rigorous and rewarding environment that leads to measurable student growth.

Major long-term issues and concerns: Recruitment and Retention of Qualified Special Education Teachers and Specialists; Recruiting and Retaining School Nurses; Professional Development of Pupil Services Staff; Development of Autism Cadre/long term Autism training; KPBSD Employees who are capable of training our own staff; Research based curriculum for all levels of special education; Special Education/RTI Overlap; Development of Gifted/Talented program; Positive Behavior Supports in the Schools; Funding of Special Education Aides and Teachers; Funding for Collaboration, Specialists Contracts and Itinerant travel; Mandt training; new Special Education Teacher training; Special Education travel for students and staff.

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	2018-19 Budget	Current 2018-19 Budget	2019-20 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.80	3.30	2.30	Coordinator	2.30	2.30	2.30
-	-	-	Teacher (Includes Quest)	1.12	1.00	1.00
6.29	4.37	4.29	Specialist*	4.29	7.24	7.24
9.79	10.43	10.50	Special Ed Teacher**	11.37	9.40	9.40
<u>20.88</u>	<u>19.10</u>	<u>18.09</u>	Certificated Subtotal	<u>20.08</u>	<u>20.94</u>	<u>20.94</u>
8.67	6.95	5.15	Special Ed Aide	4.78	5.63	5.63
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>11.67</u>	<u>9.95</u>	<u>8.15</u>	Non-Certificated Subtotal	<u>7.78</u>	<u>8.63</u>	<u>8.63</u>
<u><u>32.55</u></u>	<u><u>29.05</u></u>	<u><u>26.24</u></u>	Total	<u><u>27.86</u></u>	<u><u>29.57</u></u>	<u><u>29.57</u></u>

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

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 56,697	\$ (34,455)	\$ 1,954	3100 Certificated Salaries	\$ (80,890)	\$ 675,133	\$ (318,453)	(993,586)	(147)
222,522	205,318	241,677	3200 Non-Certificated Salaries	10,156	267,002	(66,617)	(333,619)	(125)
10,035,492	8,787,919	8,563,783	3500 Employee Benefits	8,898,224	9,494,986	10,056,374	561,388	6
973,522	1,201,479	1,194,195	3631 Worker Compensation	1,194,195	1,201,858	1,201,858	-	-
<u>11,288,233</u>	<u>10,160,261</u>	<u>10,001,609</u>	Subtotal - Personnel Services	<u>10,021,685</u>	<u>11,638,979</u>	<u>10,873,162</u>	<u>(765,817)</u>	(7)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	-	-	-	-	-
50,000	50,000	50,000	4250 Student Travel	180,000	35,000	180,000	145,000	414
-	-	-	4300 Utility Services	-	-	-	-	-
85,200	84,002	78,877	4350 In Kind Utilities	89,900	89,900	89,900	-	-
6,107,039	6,393,804	6,017,680	4400 Other Purchased Services	6,493,138	6,456,925	6,441,365	(15,560)	(0)
575,120	575,120	552,221	4450 Insurance and Bond Premiums	552,221	552,221	552,221	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
(17,946)	(35,336)	14,724	4900 Other Expenses	20,000	20,000	2,660,782	2,640,782	13,204
<u>6,799,413</u>	<u>7,067,590</u>	<u>6,713,502</u>	Subtotal - Other	<u>7,335,259</u>	<u>7,154,046</u>	<u>9,924,268</u>	<u>2,770,222</u>	39
219,739	-	-	5100 Equipment	-	-	-	-	-
<u>1,200,000</u>	<u>1,755,072</u>	<u>850,000</u>	5500 Transfer to Other Fund	<u>950,000</u>	<u>950,000</u>	<u>950,000</u>	<u>-</u>	-
<u>\$ 19,507,385</u>	<u>\$ 18,982,923</u>	<u>\$ 17,565,111</u>	Totals	<u>\$ 18,306,944</u>	<u>\$ 19,743,025</u>	<u>\$ 21,747,430</u>	<u>\$ 2,004,405</u>	10

This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites as well as utility costs and custodial services for the District's share of the Kenai Peninsula Borough administration building. Some funds are budgeted in this department to cover negotiated leave. Additionally, expenditures for TRS and PERS On-Behalf payments are budgeted in this location.

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

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

Date: 03/21/19

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

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

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 499,803	\$ 417,296	\$ 405,566	3100 Certificated Salaries	\$ 360,977	\$ 344,904	\$ 406,934	62,030	18
102,144	38,038	32,965	3200 Non-Certificated Salaries	41,238	41,657	41,657	-	-
249,489	176,169	171,756	3500 Employee Benefits	156,101	152,143	167,936	15,793	10
<u>851,436</u>	<u>631,503</u>	<u>610,287</u>	Subtotal - Personnel Services	<u>558,316</u>	<u>538,704</u>	<u>616,527</u>	<u>77,823</u>	14
4,000	469,312	482,692	4100 Professional and Technical Services	475,000	465,000	10,000	(455,000)	(98)
54,982	37,624	22,533	4200 Staff Travel	39,375	47,830	38,975	(8,855)	(19)
3,516	4,224	3,380	4300 Utility Services	-	-	-	-	-
529	7,723	104	4400 Other Purchased Services	7,500	7,500	150	(7,350)	(98)
291,586	213,694	244,880	4500 Supplies, Materials, and Media	499,323	543,316	962,801	419,485	77
1,334	1,306	824	4900 Other Expenses	3,495	3,495	3,495	-	-
<u>355,947</u>	<u>733,883</u>	<u>754,413</u>	Subtotal - Other	<u>1,024,693</u>	<u>1,067,141</u>	<u>1,015,421</u>	<u>(51,720)</u>	(5)
<u>34,759</u>	<u>793</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,242,142</u>	<u>\$ 1,366,179</u>	<u>\$ 1,364,700</u>	Location Totals	<u>\$ 1,583,009</u>	<u>\$ 1,605,845</u>	<u>\$ 1,631,948</u>	<u>\$ 26,103</u>	2

Function: The Curriculum Department develops an enriched, rigorous, and meaningful curriculum that will prepare all students for a successful future by including all stakeholders in the process and by selecting research based programs. The Elementary Education Department will use data to cultivate a culture of continuous improvement, thereby ensuring that the needs of all students and the goals of the District are met.

Major long-term issues and concerns: Amount of reoccurring cost of adopted materials: note-taking guides, workbooks.

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

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

Date: 03/21/19

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

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

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 800,482	\$ 767,552	\$ 289,565	3100 Certificated Salaries	\$ 262,804	\$ 248,736	\$ 255,741	7,005	3
95,736	96,730	75,579	3200 Non-Certificated Salaries	67,670	79,491	86,809	7,318	9
344,659	365,021	153,886	3500 Employee Benefits	157,520	162,893	168,105	5,212	3
<u>1,240,877</u>	<u>1,229,303</u>	<u>519,030</u>	Subtotal - Personnel Services	<u>487,994</u>	<u>491,120</u>	<u>510,655</u>	<u>19,535</u>	4
9,799	11,680	12,651	4100 Professional and Technical Services	-	-	-	-	-
38,955	30,070	19,441	4200 Staff Travel	16,425	16,925	16,255	(670)	(4)
12,561	892	2,142	4250 Student Travel	2,500	2,100	2,500	400	19
3,883	4,670	3,402	4300 Utility Services	3,150	3,150	3,150	-	-
95,222	20,918	9,841	4400 Other Purchased Services	60,450	49,307	60,350	11,043	100
90,494	65,617	46,451	4500 Supplies, Materials, and Media	91,493	64,773	122,805	58,032	90
100	100	2,673	4900 Other Expenses	3,000	3,000	3,000	-	-
<u>251,014</u>	<u>133,947</u>	<u>96,601</u>	Subtotal - Other	<u>177,018</u>	<u>139,255</u>	<u>208,060</u>	<u>68,805</u>	49
<u>56,484</u>	<u>32,368</u>	<u>8,180</u>	5100 Equipment	<u>12,500</u>	<u>5,802</u>	<u>10,000</u>	<u>4,198</u>	72
<u>\$ 1,548,375</u>	<u>\$ 1,395,618</u>	<u>\$ 623,811</u>	Location Totals	<u>\$ 677,512</u>	<u>\$ 636,177</u>	<u>\$ 728,715</u>	<u>\$ 92,538</u>	15

Function: The Secondary Education/Pupil Activity Department develops, implements and manages programs such as distance learning, intervention, Tech Prep and Work Force Development, Career and Technical Education and all district co-curricular activities to supplement other secondary education programs in an effort to continue to reduce the drop-out rate, increase the graduation rate and prepare graduates for post-secondary education and life.

Major long-term issues and concerns: Continue to develop and refine the Personalized Learning and Career Plans (PLCP) for grades 7 - 12 and prepare for online implementation. Continue to develop Distance Ed opportunities and plan for increased staffing needs as programs expand. Re-vamp our Career and Technical Education programs, utilizing community/industry expertise in each of our unique communities throughout the District.

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

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

Date: 03/21/19

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

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

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 256,998	\$ 222,690	\$ 228,710	3100 Certificated Salaries	\$ 205,391	\$ 205,391	\$ 206,798	1,407	1
405,427	354,927	108,817	3200 Non-Certificated Salaries	425,140	121,446	124,048	2,602	2
424,279	356,862	136,187	3500 Employee Benefits	237,151	149,805	157,127	7,322	5
<u>1,086,704</u>	<u>934,479</u>	<u>473,714</u>	Subtotal - Personnel Services	<u>867,682</u>	<u>476,642</u>	<u>487,973</u>	<u>11,331</u>	2
-	13,600	2,000	4100 Professional and Technical Services	15,000	15,000	15,000	-	-
36,347	24,560	27,109	4200 Staff Travel	43,380	43,380	43,380	-	-
8,744	7,179	6,949	4300 Utility Services	6,500	6,500	6,500	-	-
37,390	36,574	31,324	4400 Other Purchased Services	52,250	52,250	52,250	-	-
184,568	93,180	103,242	4500 Supplies, Materials, and Media	112,378	112,239	112,430	191	0
78	-	39	4900 Other Expenses	3,500	3,500	3,500	-	-
<u>267,127</u>	<u>175,093</u>	<u>170,663</u>	Subtotal - Other	<u>233,008</u>	<u>232,869</u>	<u>233,060</u>	<u>191</u>	0
8,640	920	4,110	5100 Equipment	3,000	3,000	3,000	-	-
<u>\$ 1,362,471</u>	<u>\$ 1,110,492</u>	<u>\$ 648,487</u>	Location Totals	<u>\$ 1,103,690</u>	<u>\$ 712,511</u>	<u>\$ 724,033</u>	<u>\$ 11,522</u>	2

K-12 Schools and Assessment

Function: Coordinates all assessments, manages data access, and provides data analysis of all available student data for stakeholders meeting local, state, and federal reporting requirements.

Major long-term issues and concerns: Concerns that changes required by reauthorization of the Elementary and Secondary Education Act (ESEA) will require additional increases to already underfunded mandates and reporting requirements.

Federal Grants

Function: Effectively and efficiently manages federal education dollars that provide intentional academic support of targeted students, schools and parents aligned with KPBSD goals and in compliance with KPBSD policies, federal regulation and state statutes.

Major long-term issues and concerns: Compliance with federal regulations during years of grant reductions while still maintaining quality and quantity of services to students.

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

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

Date: 03/21/19

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

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

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

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

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

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ 210	\$ 70	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
98,580	101,656	120,298	3200 Non-Certificated Salaries	162,705	203,766	219,706		
70,958	72,175	76,062	3500 Employee Benefits	140,744	152,942	108,637	(44,305)	(29)
<u>169,748</u>	<u>173,901</u>	<u>196,360</u>	Subtotal - Personnel Services	<u>303,449</u>	<u>356,708</u>	<u>328,343</u>	<u>(44,305)</u>	<u>(12)</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
30,507	28,110	33,212	4200 Staff Travel	32,400	32,400	36,100	3,700	11
122	142	223	4300 Utility Services	750	750	750	-	-
581	834	696	4400 Other Purchased Services	2,200	2,200	2,200	-	-
17,132	23,169	16,307	4500 Supplies, Materials, and Media	24,000	22,800	24,000	1,200	5
1,061	5,486	571	4900 Other Expenses	6,500	6,500	6,500	-	100
<u>49,403</u>	<u>57,741</u>	<u>51,009</u>	Subtotal - Other	<u>65,850</u>	<u>64,650</u>	<u>69,550</u>	<u>4,900</u>	<u>8</u>
<u>7,700</u>	<u>1,301</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>(1,200)</u>	<u>-</u>
<u>\$ 226,851</u>	<u>\$ 232,943</u>	<u>\$ 247,369</u>	Function Totals	<u>\$ 369,299</u>	<u>\$ 422,558</u>	<u>\$ 397,893</u>	<u>\$ (40,605)</u>	<u>(10)</u>

Nursing Services provides for on-site school nursing and program management for the entire Kenai Peninsula Borough School District's traditional schools, charter schools, and alternative schools. The amount of nurse time for each school is determined by a Board-generated formula with additional consideration of the individual building's specific medical needs. In order to provide the most comprehensive services, several nurses travel between multiple sites. This office maintains current nursing standing orders, a departmental procedure manual, conducts nursing inservices, provides continuing education and inservice hours, stocks a variety of supplies e.g. TB serum and those related to the Medic First Aid® training, and creates or maintains additional programmatic resources as required. In addition, Health Services is responsible for executing the role of Blood borne Pathogen (BBP) Exposure Control Officer and implementing the BBP Exposure Control Plan. This OSHA mandated safety program incorporates all staff districtwide in accordance with OSHA regulations.

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

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

Date: 03/21/19

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

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019 - 2020 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 292,850	\$ 352,058	\$ 292,850	\$ (59,208)	100
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	155,960	546,663	160,300	(386,363)	100
-	-	-	Subtotal - Personnel Services	448,810	898,721	453,150	(445,571)	100
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ 448,810</u>	<u>\$ 898,721</u>	<u>\$ 453,150</u>	<u>\$ (445,571)</u>	100
<u>\$ 142,197,864</u>	<u>\$ 141,065,303</u>	<u>\$ 139,502,630</u>	Fund Totals	<u>\$ 142,975,710</u>	<u>\$ 143,486,553</u>	<u>\$ 145,012,765</u>	<u>\$ 1,526,212</u>	1

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

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 03/21/19

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

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

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SPECIAL REVENUE FUNDS

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

Fund: 255 Food Service

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 648,542	\$ 609,409	\$ 659,307	0020 Type A Lunch-Pupils	\$ 635,000	\$ 635,000	\$ 675,000	\$ 40,000	6
3,368	1,381	1,815	0040 Other Local Revenue	-	-	-	-	-
2,198,626	2,334,385	2,266,691	0150 Intergovernmental Federal	2,279,450	2,279,450	2,329,904	50,454	2
120,207	132,531	169,084	0162 USDA	150,000	150,000	150,000	\$ -	-
<u>2,970,743</u>	<u>3,077,706</u>	<u>3,096,897</u>	Total Revenue	<u>3,064,450</u>	<u>3,064,450</u>	<u>3,154,904</u>	<u>90,454</u>	<u>3</u>
<u>Other Financing Sources</u>								
1,200,000	1,100,000	850,000	0250 Transfer From Other Funds	950,000	950,000	950,000	-	-
<u>4,170,743</u>	<u>4,177,706</u>	<u>3,946,897</u>	Total Revenue & Other Financing Sources	<u>4,014,450</u>	<u>4,014,450</u>	<u>4,104,904</u>	<u>90,454</u>	<u>2</u>
<u>Expenditure</u>								
1,536,174	1,506,288	1,396,499	3200 Non-Certificated Salaries	1,440,777	1,394,285	1,453,004	58,719	4
1,152,720	1,130,227	1,040,476	3500 Employee Benefits	1,134,663	1,032,513	1,125,932	93,419	9
<u>2,688,894</u>	<u>2,636,515</u>	<u>2,436,975</u>	Subtotal - Personnel Services	<u>2,575,440</u>	<u>2,426,798</u>	<u>2,578,936</u>	<u>152,138</u>	<u>6</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
11,010	10,031	4,796	4200 Staff Travel	7,600	8,100	5,000	(3,100)	(38)
2,018	1,907	1,637	4300 Utility Services	2,600	3,100	2,600	(500)	(16)
45,829	22,090	21,169	4400 Other Purchased Services	34,100	47,160	31,700	(15,460)	(33)
1,368,912	1,315,029	1,220,197	4500 Supplies, Materials, and Media	1,643,429	1,889,802	1,483,768	(406,034)	(21)
4,259	4,071	1,579	4900 Other Expenses	2,900	2,932	2,900	(32)	(1)
<u>1,432,028</u>	<u>1,353,128</u>	<u>1,249,378</u>	Subtotal - Other	<u>1,690,629</u>	<u>1,951,094</u>	<u>1,525,968</u>	<u>(425,126)</u>	<u>(22)</u>
4,715	27,504	32,553	5100 Equipment	9,944	15,526	-	(15,526)	(100)
<u>4,125,637</u>	<u>4,017,147</u>	<u>3,718,906</u>	Fund Total	<u>4,276,013</u>	<u>4,393,418</u>	<u>4,104,904</u>	<u>(288,514)</u>	<u>(7)</u>
45,106	160,559	227,991	Excess (Deficiency) of Revenues over Expenditures	(261,563)	(378,968)	-	378,968	(100)
<u>422,316</u>	<u>467,422</u>	<u>627,981</u>	Fund Balance, Beginning of Year	<u>855,972</u>	<u>855,972</u>	<u>477,004</u>	<u>(378,968)</u>	<u>(44)</u>
<u>\$ 467,422</u>	<u>\$ 627,981</u>	<u>\$ 855,972</u>	Fund Balance, End of Year	<u>\$ 594,409</u>	<u>\$ 477,004</u>	<u>\$ 477,004</u>	<u>\$ -</u>	<u>-</u>

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

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

Fund: 205 Student Transportation

Date: 03/21/19

2015-16 Actual	2016-17 Actual	2017-18 Actual	Account Description	Original 2018-19 Budget	Current 2018-19 Budget	2019-20 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 8,150,227	\$ 7,476,569	\$ 8,074,746	0050 Intergovernmental - State	8,131,473	8,131,473	8,015,208	\$ (116,265)	(1)
8,150,227	7,476,569	8,074,746	Total Revenue	8,131,473	8,131,473	8,015,208	(116,265)	(1)
<u>Other Financing Sources</u>								
-	655,072	-	0250 Transfer From Other Funds	-	-	-	-	-
-	655,072	-	Total Other Financing Sources	-	-	-	-	-
8,150,227	8,131,641	8,074,746	Total Revenue & Other Financing Sources	8,131,473	8,131,473	8,015,208	\$ (116,265)	(1)
<u>Expenditure</u>								
77,652	89,236	52,161	3200 Non-Certificated Salaries	57,632	57,632	62,348	4,716	8
54,044	53,142	39,140	3500 Employee Benefits	42,785	42,785	42,510	(275)	(1)
131,696	142,378	91,301	Subtotal - Personnel Services	100,417	100,417	104,858	4,441	4
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,084	830	540	4200 Staff Travel	10,500	10,500	10,250	(250)	(2)
980	3,421	3,870	4300 Utility Services	2,500	2,500	6,500	4,000	160
7,883,346	8,074,911	7,661,011	4400 Other Purchased Services	7,533,109	7,533,109	7,681,874	148,765	-
6,119	17,644	19,865	4500 Supplies, Materials, and Media	39,300	38,300	16,800	(21,500)	(56)
855	1,908	20	4900 Other Expenses	1,800	1,800	194,926	193,126	10,729
7,892,384	8,098,714	7,685,306	Subtotal - Other	7,587,209	7,586,209	7,910,350	324,141	-
1,450	19,098	-	5100 Equipment	-	1,000	-	(1,000)	-
8,025,530	8,260,190	7,776,607	Fund Total	7,687,626	7,687,626	8,015,208	327,582	-
124,697	(128,549)	298,139	Excess (Deficiency) of Revenues over Expenditures	443,847	443,847	-	(443,847)	(100)
1,039,092	1,163,789	1,035,240	Fund Balance, Beginning of Year	1,333,379	1,333,379	1,777,226	443,847	33
\$ 1,163,789	\$ 1,035,240	\$ 1,333,379	Fund Balance, End of Year	\$ 1,777,226	\$ 1,777,226	\$ 1,777,226	\$ -	-

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

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INFORMATIONAL SECTION

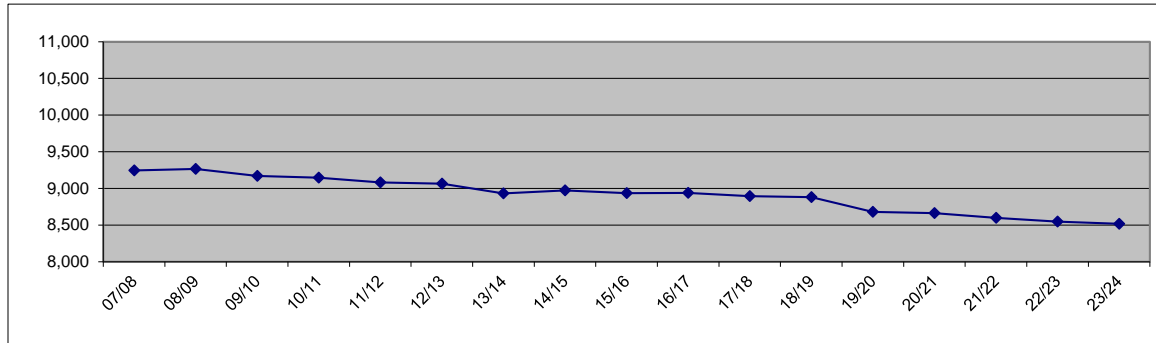
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2019-2020 Budget
Enrollment History and Projections**

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

The Kenai Peninsula Borough School District completes the enrollment projections annually in the central office. There are four separate inputs to the process: 1) building administrators prepare an initial projection; 2) a straight line projection is prepared to show the numbers of students moving forward by grade; 3) the cohort survival method forecasts future enrollment from historic trends; and 4) a subjective analysis is performed to account for any changes to the economic base, transition of private school children into high school, and other potential anomalies.

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	88	670	643	670	653	641	697	684	724	684	808	802	723	683	9,170	-1.04%
10/11	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	-0.24%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.20%
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	-1.47%
14/15	197	697	691	670	664	644	676	690	653	679	636	684	667	726	8,974	0.47%
15/16	225	661	696	686	685	672	654	671	675	665	667	622	677	679	8,935	-0.43%
16/17	245	663	675	702	676	685	681	661	675	679	654	658	607	678	8,939	0.04%
17/18	248	686	655	670	684	692	694	692	647	659	660	656	646	606	8,895	-0.49%
18/19	235	637	686	645	693	702	675	699	673	643	642	665	653	633	8,881	-0.16%
19/20	0	640	645	684	648	692	706	671	694	674	623	648	680	676	8,681	-2.25%
20/21	0	651	646	644	686	644	702	655	682	692	661	627	665	709	8,664	-0.20%
21/22	0	643	657	643	646	679	656	642	666	678	680	665	647	697	8,599	-0.75%
22/23	0	647	649	655	645	640	691	596	653	662	663	684	685	679	8,549	-0.58%
23/24	0	648	653	647	657	639	652	631	607	649	647	667	704	717	8,518	-0.36%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2019-2020 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	Current FY19 Budget	Projected FY20 Budget	Change FY19 Current To FY20
65	Aurora Borealis Charter School	19.06	19.66	18.70	18.18	18.73	18.92	18.97	18.97	-
31	Chapman Elementary School	14.76	12.91	13.38	13.53	13.45	13.99	15.36	15.36	-
80	Connections/Alternative Programs	18.90	19.50	19.50	17.25	17.75	24.75	24.92	25.42	0.50
32	Cooper Landing School	2.87	3.62	3.62	3.50	3.50	3.40	3.40	3.40	-
68	Fireweed Academy Charter School	14.26	8.79	12.11	12.61	11.94	13.75	13.17	13.17	-
66	Homer Flex School	5.89	5.95	5.89	5.91	6.11	6.10	6.02	6.07	0.05
06	Homer High School	48.58	49.08	48.58	47.18	45.23	47.70	48.10	46.60	(1.50)
13	Homer Middle School	23.98	23.65	23.40	24.28	24.72	25.14	26.84	24.84	(2.00)
35	Hope Elementary/High School	3.36	3.68	3.87	3.99	3.85	3.50	3.67	4.67	1.00
56	Kachemak Selo Elementary/High School	10.07	10.37	10.84	9.13	8.15	7.84	7.49	7.49	-
63	Kaleidoscope Charter School	25.33	26.75	26.89	27.05	28.81	26.67	25.32	25.32	-
48	K-Beach Elementary School	40.14	37.19	39.18	40.44	41.70	40.14	40.97	41.97	1.00
67	Kenai Alternative School	8.74	8.45	8.33	9.31	11.22	11.29	11.11	11.16	0.05
07	Kenai Central High School	52.96	53.43	52.45	51.66	50.58	47.84	46.82	46.82	-
11	Kenai Middle School	37.79	38.18	37.80	36.89	37.20	37.50	37.08	38.08	1.00
15	Marathon	1.00	1.05	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	14.25	14.75	14.85	13.29	12.91	12.96	12.46	12.46	-
37	Moose Pass Elementary School	2.92	3.79	3.62	3.54	3.51	3.42	3.38	3.51	0.13
51	Mountain View Elementary School	52.57	51.39	49.98	51.05	52.49	53.14	54.24	53.74	(0.50)
34	Nanwalek Elementary/High School	10.69	12.17	11.59	13.79	12.62	11.74	11.54	10.04	(1.50)
10	Nikiski Middle/Senior High School	46.23	44.85	49.07	46.17	43.44	43.21	44.46	43.16	(1.30)
52	Nikiski North Star Elementary School	37.77	38.83	36.22	37.47	36.53	35.24	33.74	32.74	(1.00)
38	Nikolaevsk Elementary/High School	8.76	9.20	9.24	9.84	8.84	9.84	9.84	9.34	(0.50)
02	Ninilchik Elementary/High School	20.44	20.72	19.59	20.27	19.12	16.87	16.66	16.16	(0.50)
33	Paul Banks Elementary School	27.30	24.96	24.56	25.21	26.09	28.23	29.20	29.70	0.50
40	Port Graham Elementary/High School	4.01	4.81	5.14	4.50	5.18	5.13	5.69	5.69	-
49	Razdolna Elementary/High School	8.08	9.08	10.67	10.74	11.32	10.89	11.25	10.75	(0.50)
46	Redoubt Elementary School	38.39	38.15	39.42	36.70	33.90	36.89	37.44	36.44	(1.00)
16	River City Academy	7.68	7.58	8.62	8.98	8.82	8.94	8.89	7.89	(1.00)
08	Seward High School	21.40	22.26	21.83	22.63	21.43	22.35	22.78	20.35	(2.43)
14	Seward Middle	11.15	10.99	14.10	16.30	16.02	15.75	15.75	16.18	0.43
05	Skyview High School	37.59	34.09	-	-	-	-	-	-	-

**2019-2020 Budget
General Fund - Staffing in FTE's**

Loc	School or Department	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	Current FY19 Budget	Projected FY20 Budget	Change FY19 Current To FY20
12	Skyview Middle School	46.86	46.65	48.70	51.97	48.46	46.94	45.74	46.24	0.50
43	Soldotna Elementary School	36.68	35.75	36.93	38.47	38.24	33.83	33.68	32.18	(1.50)
09	Soldotna High School	59.39	64.46	67.38	67.55	66.33	63.99	65.09	64.24	(0.85)
64	Soldotna Montessori Charter School	21.01	21.11	20.97	21.73	19.51	20.51	20.49	20.49	-
17	Soldotna Prep	-	-	22.63	20.99	26.36	25.29	23.81	21.96	(1.85)
44	Sterling Elementary School	23.15	25.68	26.43	28.14	26.64	26.99	25.02	24.52	(0.50)
03	Susan B. English School	8.49	9.19	9.41	8.80	7.34	7.06	6.14	6.64	0.50
01	Tebughna School	6.46	4.96	4.96	4.96	5.51	5.51	5.46	4.08	(1.38)
45	Tustumena Elementary School	21.06	20.29	20.63	21.38	22.05	21.15	21.10	21.10	-
53	Voznesenka Elementary/High School	13.17	13.47	15.22	15.84	14.84	13.95	13.58	13.58	-
50	West Homer Elementary School	30.53	35.17	35.24	34.79	34.84	30.80	32.60	32.10	(0.50)
42	William H. Seward Elementary School	33.17	34.27	31.30	29.35	31.75	30.54	30.47	30.41	(0.06)
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.50	1.50	1.50	1.00	2.00	2.00	2.00	-
73	Assistant Superintendent Instruction	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	9.50	9.50	9.50	9.50	9.00	8.00	8.00	8.00	-
75	Planning and Operations	3.00	3.00	3.00	2.00	1.50	1.53	1.78	1.78	-
76	Purchasing and Warehouse	7.50	7.50	7.50	8.75	8.75	8.75	7.75	7.75	-
77	Human Resources	8.00	8.00	8.00	8.00	7.00	6.00	6.00	6.00	-
78	Information Services	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	34.73	35.47	33.85	32.55	29.05	26.24	29.57	29.57	-
83	Districtwide Instruction	5.75	6.50	4.50	4.50	4.50	4.00	4.00	4.00	-
84	Elementary Ed/Curriculum	9.80	10.00	8.00	7.56	5.25	4.95	5.25	5.25	-
85	Secondary Ed/Pupil Activity	15.60	14.76	13.28	11.98	11.19	4.67	4.77	4.77	-
86	K-12/Assessment	14.23	12.98	12.91	14.21	13.76	3.60	4.10	4.10	-
87	Nursing Services	3.56	3.61	4.16	3.46	3.42	3.90	4.44	4.52	0.08
92	Grants - Instruction	-	-	-	-	-	-	-	-	-
96	Unallocated	0.97	8.01	1.99	7.40	7.00	1.50	4.50	5.00	0.50
TOTALS		<u>1,109.03</u>	<u>1,119.71</u>	<u>1,110.03</u>	<u>1,115.77</u>	<u>1,097.45</u>	<u>1,062.83</u>	<u>1,069.90</u>	<u>1,055.77</u>	<u>(14.13)</u>

**Kenai Peninsula Borough School District
2019-2020 Budget
Staff - All Funds**

											Budget	
	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Support Staff												
C/O Administrators	3.00	3.00	3.00	3.00	4.00	5.00	5.00	6.00	5.00	5.00	5.00	5.00
Aides	173.94	183.53	210.50	217.99	213.37	207.41	210.80	206.25	216.15	210.91	229.67	225.19
Secretaries	103.45	102.97	97.07	101.32	101.51	103.60	101.49	98.66	93.38	90.94	92.42	91.55
Custodians	81.50	86.18	85.57	85.69	84.88	85.67	85.23	84.78	85.23	75.76	74.89	75.39
Food Service	37.63	37.82	39.17	43.36	45.12	46.40	46.59	44.90	46.11	43.82	44.58	42.61
Warehouse	5.00	5.50	7.50	7.50	7.50	7.50	7.50	8.50	8.75	8.75	7.75	7.75
Information Services	12.75	12.75	14.00	14.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.00
Other Support	36.18	40.83	40.83	40.33	40.33	41.58	40.23	38.61	38.49	38.23	36.97	36.97
Total Support Staff	453.45	472.58	497.64	513.19	509.71	510.16	509.84	500.70	506.11	485.41	503.28	496.46
Certificated Staff												
C/O Administrators	8.00	9.00	8.00	8.00	7.30	7.05	6.60	6.36	6.05	6.05	6.05	6.05
Principals/Asst Principals	37.60	40.10	40.60	42.60	42.61	42.83	40.88	40.63	38.99	38.70	38.30	38.80
Classroom Teachers	497.35	512.27	520.15	521.65	512.45	523.60	513.16	514.89	503.25	494.60	497.61	486.16
Special Education Teachers	136.40	138.90	139.65	141.70	142.95	142.45	143.45	142.55	141.55	139.00	140.55	140.55
Other Certified Staff	31.50	34.00	30.45	26.00	26.50	26.00	27.55	26.10	25.70	24.95	27.65	24.70
Total Certificated Staff	710.85	734.27	738.85	739.95	731.81	741.93	731.64	730.53	715.54	703.30	710.16	696.26
Total Staff	1,164.30	1,206.85	1,236.49	1,253.14	1,241.52	1,252.09	1,241.48	1,231.23	1,221.65	1,188.71	1,213.44	1,192.72

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2019 - 2020 Instructional and Office Supply Allocations

School	Enrollment				Funding			
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total
65 Aurora Borealis Charter *	160	33	-	193	\$ -	\$ -	\$ -	\$ -
31 Chapman	103	21	-	124	8,734	2,159	-	10,893
80 Connections **	329	130	294	753	-	-	-	-
32 Cooper Landing	11	2	2	15	1,096	231	247	1,573
68 Fireweed Academy Charter *	119	-	-	119	-	-	-	-
66 Homer Flex	-	-	32	32	-	-	4,342	4,342
06 Homer High	-	-	400	400	-	-	48,760	48,760
13 Homer Middle	-	182	-	182	-	18,710	-	18,710
35 Hope	10	3	5	18	996	347	679	2,021
56 Kachemak Selo	19	4	17	40	1,731	437	2,179	4,347
63 Kaleidoscope Charter*	260	-	-	260	-	-	-	-
48 K-Beach Elementary	422	-	-	422	35,786	-	-	35,786
67 Kenai Alternative	-	-	65	65	-	-	8,333	8,333
07 Kenai Central	-	-	480	480	-	-	58,512	58,512
11 Kenai Middle	118	243	-	361	10,006	24,980	-	34,987
15 Marathon ***	-	1	9	10	-	94	1,221	1,315
47 McNeil Canyon	117	-	-	117	9,922	-	-	9,922
37 Moose Pass	18	1	-	19	1,793	116	-	1,908
51 Mountain View	469	-	-	469	39,771	-	-	39,771
34 Nanwalek	36	13	27	76	3,701	1,598	3,920	9,219
10 Nikiski Middle/Sr High	54	118	199	371	4,163	12,130	24,258	40,552
52 Nikiski North Star	308	-	-	308	26,118	-	-	26,118
38 Nikolaevsk	36	10	32	78	3,280	996	4,102	8,378
02 Ninilchik	55	15	37	107	4,664	1,542	4,510	10,716
33 Paul Banks	194	-	-	194	16,451	-	-	16,451
40 Port Graham	24	5	9	38	2,467	615	1,307	4,389
49 Razdolna	45	18	33	96	4,482	2,079	4,069	10,630
46 Redoubt Elementary	320	-	-	320	27,136	-	-	27,136
16 River City Academy	-	25	45	70	-	2,570	5,486	8,056
08 Seward High	-	-	155	155	-	-	18,895	18,895
14 Seward Middle	48	88	-	136	4,070	9,046	-	13,117
12 Skyview Middle School	-	429	-	429	-	44,101	-	44,101
43 Soldotna Elementary	252	-	-	252	21,370	-	-	21,370
09 Soldotna High	-	-	552	552	-	-	67,289	67,289
64 Soldotna Montessori Charter *	165	-	-	165	-	-	-	-
17 Soldotna Prep	-	-	186	186	-	-	22,673	22,673
44 Sterling Elementary	194	-	-	194	16,451	-	-	16,451
03 Susan B. English	26	2	9	37	2,673	246	1,307	4,225
01 Tebughna	11	9	10	30	1,131	1,106	1,452	3,689
45 Tustumena	178	-	-	178	15,094	-	-	15,094
53 Voznesenka	54	16	29	99	4,579	1,645	3,535	9,759
50 West Homer	259	-	-	259	20,946	-	-	20,946
42 William H. Seward Elementary	272	-	-	272	23,405	-	-	23,405
TOTAL	4,686	1,368	2,627	8,681	\$ 312,017	\$ 124,746	\$ 287,076	\$ 723,839

* Charter school's budgets are not tied to the supply formula.

** The Connections Program receives a composite student allocation in lieu of a categorical appropriation for instructional and office supplies.

*** Marathon enrollment projection is based on number of beds funded by the state.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2019 - 2020 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.099	\$ -
Chapman	25,348	2	1,920	27,268		0.099	2,700
Connections	-	-	-	-		-	500
Cooper Landing **	8,324	1	960	9,284		0.099	1,100
Fireweed Academy Charter *	-	-	-	-		-	-
Greatland Adventure Academy*	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.099	1,100
Homer High	158,200	-	-	158,200	Intermediate	0.143	25,923
Homer Middle	65,556	-	-	65,556		0.121	7,932
Hope	13,500	-	-	13,500		0.099	1,337
Kachemak Selo **	5,468	-	-	5,468		0.099	1,100
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	4	3,840	50,775		0.099	5,027
Kenai Alternative	14,895	-	-	14,895		0.099	1,475
Kenai Central	189,007	1	960	189,967	Large	0.143	32,665
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.121	10,459
Marathon	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.099	3,242
Moose Pass **	8,989	-	-	8,989		0.099	1,100
Mountain View	50,000	3	2,880	52,880		0.099	5,235
Nanwalek	14,832	-	-	14,832		0.099	1,468
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.121	17,750
Nikiski North Star	50,000	-	-	50,000		0.099	4,950
Nikolaevsk	24,282	-	-	24,282		0.121	2,938
Ninilchik	55,277	-	-	55,277		0.143	7,905
Paul Banks	33,414	3	2,880	36,294		0.099	3,593
Port Graham	12,568	-	-	12,568		0.099	1,244
Razdolna ***	2,948	1	960	3,908		0.099	1,100
Redoubt	46,639	1	960	47,599		0.099	4,712
River City Academy **	-	-	-	-		0.143	1,100
Seward High	75,373	-	-	75,373	Small	0.143	12,978
Seward Middle	37,500	-	-	37,500		0.121	4,538
Skyview Middle School	117,101	-	-	117,101		0.143	16,745
Soldotna Elem	54,177	-	-	54,177		0.099	5,364
Soldotna High	154,637	-	-	154,637	Large	0.143	27,613
Soldotna Montessori Charter *	-	1	960	-		-	-
Soldotna Prep	84,755	6	5,760	90,515		0.121	10,952
Sterling	33,844	2	1,920	35,764		0.099	3,541
Susan B English	59,208	-	-	59,208		0.143	8,467
Tebughna	25,976	-	-	25,976		0.099	2,572
Tustumena	46,679	-	-	46,679		0.099	4,621
Voznesenka **	5,200	3	2,880	8,080		0.099	1,100
West Homer	52,500	-	-	52,500		0.099	5,198
William H. Seward Elementary	52,199	-	-	52,199		0.099	5,168
	<u>1,866,466</u>	<u>33</u>	<u>31,680</u>	<u>1,897,186</u>			<u>\$ 256,512</u>

* The Connections Program and Charter Schools receive a composite allocation in lieu of a categorical appropriation for custodial supplies.

** Schools with 150 or less students receive a minimum allocation of \$1,100.

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2019 -2020 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0058 per copy Budget
65	Aurora Borealis Charter *	193	-	-	-
31	Chapman	124	18,600	223,200	1,295
80	Connections***	753	22,590	271,080	1,572
32	Cooper Landing	15	2,250	27,000	157
68	Fireweed Academy Charter *	119	-	-	-
66	Homer Flex **	32	4,800	57,600	334
06	Homer High	400	60,000	720,000	4,176
13	Homer Middle	182	27,300	327,600	1,900
35	Hope	18	2,700	32,400	188
56	Kachemak Selo	40	6,000	72,000	418
63	Kaleidoscope Charter*	260	-	-	-
48	K-Beach	422	63,300	759,600	4,406
67	Kenai Alternative **	65	9,750	117,000	679
07	Kenai Central	480	72,000	864,000	5,011
11	Kenai Middle	361	54,150	649,800	3,769
15	Marathon	10	1,500	18,000	104
47	McNeil Canyon	117	17,550	210,600	1,221
37	Moose Pass	19	2,850	34,200	198
51	Mountain View	469	70,350	844,200	4,896
34	Nanwalek	76	11,400	136,800	793
10	Nikiski Middle/Sr	371	55,650	667,800	3,873
52	Nikiski North Star	308	46,200	554,400	3,216
38	Nikolaevsk	78	11,700	140,400	814
02	Ninilchik	107	16,050	192,600	1,117
33	Paul Banks	194	29,100	349,200	2,025
40	Port Graham	38	5,700	68,400	397
49	Razdolna	96	14,400	172,800	1,002
46	Redoubt	320	48,000	576,000	3,341
16	River City Academy	70	10,500	126,000	731
08	Seward High	155	23,250	279,000	1,618
14	Seward Middle	136	20,400	244,800	1,420
12	Skyview Middle School	429	64,350	772,200	4,479
43	Soldotna Elem	252	37,800	453,600	2,631
09	Soldotna High	552	82,800	993,600	5,763
64	Soldotna Montessori Charter *	165	-	-	-
17	Soldotna Prep	186	27,900	334,800	1,942
44	Sterling	194	29,100	349,200	2,025
03	Susan B English	37	5,550	66,600	386
01	Tebughna	30	4,500	54,000	313
45	Tustumena	178	26,700	320,400	1,858
53	Voznesenka	99	14,850	178,200	1,034
50	West Homer	259	38,850	466,200	2,704
42	William H. Seward Elementary	272	40,800	489,600	2,840
Total		8,681	1,101,240	13,214,880	76,646

* Charter schools budgets are not tied to the copy allocation formulas.

** Homer Flex and Kenai Alternative enrollment projected with board approved number.

*** Connections is calculated at 30 copies per month.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2018

	General	Equipment	Title I	Other Governmental	Total Governmental Funds
<u>ASSETS</u>					
Assets:					
Cash	\$ 11,995	\$ -	\$ -	\$ -	\$ 11,995
Equity in Central Treasury	18,135,598	3,153,068	-	2,756,802	24,045,468
Accounts Receivable	295,344	-	-	4,990	300,334
Prepaid Items	1,292,972	-	-	-	1,292,972
Due from Other Governments	-	-	1,403,430	840,494	2,243,924
Due from Special Revenue Funds	2,280,801	-	-	-	2,280,801
Inventories	781,784	-	-	301,696	1,083,480
Total Assets	<u>\$ 22,798,494</u>	<u>\$ 3,153,068</u>	<u>\$ 1,403,430</u>	<u>\$ 3,903,982</u>	<u>\$ 31,258,974</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts Payable	\$ 1,202,487	\$ -	\$ 777	\$ 335,313	\$ 1,538,577
Accrued Liabilities	7,396,153	-	-	-	7,396,153
Due to General Fund	-	-	1,402,653	878,148	2,280,801
Total Liabilities	<u>8,598,640</u>	<u>-</u>	<u>1,403,430</u>	<u>1,213,461</u>	<u>11,215,531</u>
Fund Balances:					
Nonspendable:					
Inventories	781,784	-	-	301,696	1,083,480
Prepaid Items	1,292,972	-	-	-	1,292,972
Restricted for:					
Charter Schools	894,618	-	-	-	894,618
Home School Carry-over	675,503	-	-	-	675,503
Facilities Maintenance	1,791,509	-	-	-	1,791,509
Committed:					
Minimum Fund Balance Policy	4,289,271	-	-	-	4,289,271
Assigned to:					
School Incentive Purchases	659,068	-	-	-	659,068
Professional - Technical Services	452,400	-	-	-	452,400
Staff Travel	8,080	-	-	-	8,080
Utility Services	3,662	-	-	-	3,662
Purchased Services	27,813	-	-	-	27,813
Supplies	116,106	-	-	-	116,106
Equipment	105,628	-	-	-	105,628
Subsequent Year Operations	1,430,222	3,153,068	-	2,433,801	7,017,091
Unassigned	<u>1,671,218</u>	<u>-</u>	<u>-</u>	<u>(44,976)</u>	<u>1,626,242</u>
Total Fund Balances	<u>14,199,854</u>	<u>3,153,068</u>	<u>-</u>	<u>2,690,521</u>	<u>20,043,443</u>
Total Liabilities and Fund Balances	<u>\$ 22,798,494</u>	<u>\$ 3,153,068</u>	<u>\$ 1,403,430</u>	<u>\$ 3,903,982</u>	<u>\$ 31,258,974</u>

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

CODE STRUCTURE:

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

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

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

FUND CODES

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

CODE STRUCTURE:

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

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

LOCATION CODES:

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

4130 **GIFTED/TALENTED INSTRUCTION**

Activities dealing with the teaching of pupils who exhibit outstanding intellect, ability or creative talent. Classified under this function would be salaries of gifted talented teachers, teacher aides, substitute employees, employee benefits, teaching supplies, textbooks, classroom equipment, equipment repair, and travel between schools and/or other location for gifted/talented instructional purposes. Objects of expense for testing of gifted/talented and inservice teacher training are classified here.

4140 **ALTERNATIVE INSTRUCTION**

Activities dealing directly with the teaching of pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil at another physical location when the student does not attend a designated school on a regular basis. Classified under this function would be salaries for teachers, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel to visit correspondence pupils, the cost of courses and postage.

4160 **VOCATIONAL EDUCATION INSTRUCTION**

Activities dealing with costs of instruction including curricular support of State approved vocational education classes. Classified under this function would be salaries of vocational education classroom teachers, substitutes and teacher aides, employee benefits, teaching supplies, textbooks, instructional equipment, equipment repair costs, and travel between schools and/or other locations for vocational instructional purposes.

4200 **SPECIAL EDUCATION INSTRUCTION**

Activities dealing with the teaching of handicapped pupils in the classroom or other facility. Under this function would be classified those costs of instruction of the child who deviates from the average or normal child in mental, physical or social characteristics to such an extent that s/he requires a modification of school practices or special education services in order to develop to his/her maximum capacity. Classified under this function are salaries for teacher, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for special education teacher's staff development are classified under this function. General instructional inservice involving special education teachers are not classified under this function (Districtwide Inservice). (Note: costs for special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services are recorded in Function 4220.)

4220 **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

Includes all special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an IEP. The special education director/coordinator is classified under this function. Classified under this function are salaries for teachers, specialists, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment used in the classroom, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for staff development are classified under this function. General instructional inservice is not classified under this function (Districtwide Inservice).

4320 **GUIDANCE SERVICES**

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils in the formulation of realistic goals. Classified under this function are salaries for counselors, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location. Specific inservice teacher training, conferences or workshops for counseling staff development, is classified under this function. General instructional inservice involving counselors are not classified under this function.

4330 **HEALTH SERVICES**

Activities which pertain to physical and mental health pupil services which are not direct instruction. Classified under this function are salaries for nurses, substitute employees, employee benefits, nursing supplies, equipment, equipment repair, and travel between schools and/or other location. Specific nurses training, conferences or workshops for nursing staff development are classified under this function. General inservice costs involving nurses are not classified under this function.

4350 **SUPPORT SERVICES - INSTRUCTION**

Activities which assist instructional staff with the content and process of providing learning experience for students. This includes the cost of non-teaching directors and/or coordinators of instructional programs, librarians and library aides. Classified under this function are salaries for administrators, support staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

4352 **LIBRARY SERVICE**

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

4354 **INSERVICE**

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

4400 **SCHOOL ADMINISTRATION**

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

4450 **SCHOOL ADMINISTRATION SUPPORT**

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

45xx **DISTRICT ADMINISTRATION**

Activities relating to the broad overall executive and general administration of the school system and the elected body which has been created according to State law.

- 4511 Board of Education
- 4512 Office of the Superintendent
- 4513 Assistant Superintendent
- 4515 Public Relations
- 4551 Fiscal Services
- 4552 Internal Services
- 4553 Staff Services
- 4555 Information Services
- 4556 Assistant Superintendent

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

4600 **OPERATION AND MAINTENANCE OF PLANT**

Consists of activities involved with keeping buildings open and ready for use. Included under this function are custodial and substitute employee salaries, employee benefits, building rental expenses, utilities, equipment, equipment repair, supplies and the cost of property and vehicle insurance for school facilities and vehicles.

4700 **PUPIL ACTIVITY**

Used in the School Operating Fund and Pupil Activity Fund for activities relating to student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities and other staff salaries are expensed to this function. Extra duty compensation paid for activity contracts, employee benefits, and travel for all extracurricular activities are included in this category. Band, chorus, swimming and other athletic activities for students and staff or chaperones are compiled here.

4760 **PUPIL TRANSPORTATION**

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

4780

COMMUNITY SERVICES

Community Services are comprised of those activities that are not directly related to providing education for pupils in a public school. Community Services consists of those services provided by the school or school system for purposes relating to the community as a whole or some segment of the community. Salaries for coordinators, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4790

FOOD SERVICES

This function accounts for those non-instructional activities involved with the management and operation of food service programs of the school or school system; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. This function is not used in the School Operating Fund. Salaries for coordinators, food service staff, support staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
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OBJECT codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
3110	Superintendent	3293	Long Term Sub - Support	4332	Telephone
3120	Asst. Supt - TRS	3294	Temporary Salaries-Support	4350	In-Kind Utilities
3130	Principal/Asst. Principal	3295	Overtime- Support	4360	Electricity
3140	Director/Coordinator - TRS	3296	Substitute-Certified w/o certificate	4380	Fuel for Heating
3150	Teachers	3297	Officials	4401	Freight Costs
3161	Extra-Duty Compensation	3300	Leave - Support	4402	Purchased Services
3162	Emolument	3511	Health Care Costs	4408	Purchased Services - Copier
3171	Substitute-Certified w/certificate	3512	Life Insurance	4409	Purchased Services - Riso
3172	Tem-Certified w/Certificate	3520	Unemployment Insurance	4410	Rentals
3173	Long Term Sub - Certified	3541	Medicare-Certified	4430	Equip. Repair & Maintenance
3180	Specialists - Certified	3542	FICA Contribution	4501	Supplies
3190	Leave - Certified	3550	Teachers Retirement - TRS	4502	Discretionary Material
3211	Asst. Supt - Classified	3560	Support Retirement - PERS	4503	Software
3212	Director/Coordinator - Classified	4100	Profess/Tech Services	4580	Gas & Oil
3220	Specialists - Nurse	4140	Profess/Tech- Legal	4590	Food
3230	Tutors/Aides	4150	Profess/Tech- Medical	4600	Milk
3240	Support Staff	4201	Travel - Meals	4850	Stipends
3250	Custodians	4202	Travel - Mileage	4901	Other Expenses
3260	Food Service Staff	4203	Travel - Other	4903	Professional Dues
3271	Bus Drivers	4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3272	Bus Drivers Activity, Co-Curr.	4310	Water & Sewage	4950	Indirect Costs
3291	Substitute-Support	4320	Garbage	5101	Equipment-General
3292	Extra-Duty Compensation-Support	4331	Postage	5102	Equipment-Technology

OBJECT CODES AND DESCRIPTIONS

SALARIES - are amounts paid under the payroll system for those who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. Salary and benefit accounts are included in the numbers form 3110-3599. Other expenditures are recorded in the numbers from 4100-5500.

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

A certificated individual who is chief administrator of a school district. Directs and coordinates activities concerned with administration of school system in accordance with Board of Education standards. This object code is used in function 4512 only.

3120 ASSISTANT SUPERINTENDENT - Certified

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

3130 PRINCIPAL/ASSISTANT PRINCIPAL

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

3140 **DIRECTOR/COORDINATOR - Certified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or districtwide administrative functions. Included in this category are curriculum, special education, vocational, federal program professionals who belong to the Teachers Retirement System (TRS).

3150 **TEACHER**

A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students.

3161 **EXTRA DUTY COMPENSATION - Certified**

A category used to record those expenses for extracurricular duties performed by certificated personnel, such as coaches, sponsors, advisors, etc.

3162 **EMOLUMENT**

Emolument payments for certified employees for services outside the instructional day.

3171 **SUBSTITUTES - Certified with Certificate**

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

3172 **TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

3173 **LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

3180 **SPECIALISTS - Certified**

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and pupil support who perform services of a specialized nature. Examples in the area of special education are audiologist, physical or occupational therapist, psychologist; in the area of bilingual/bicultural: recognized expert; in the area of pupil support: social workers, attendance officers, counselors, and librarians.

3190 **LEAVE – Certified**

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

3211 **ADMINISTRATOR – Classified**

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

3212 **DIRECTOR/COORDINATOR - Classified**

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

3220 **SPECIALISTS - NURSES**

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

3230 **AIDES/TUTORS**

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

3240 **SUPPORT STAFF**

Individuals who perform administrative support services including such personnel as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, technicians, and pool managers.

3250 **MAINTENANCE/CUSTODIAL**

Individuals who are responsible for keeping the grounds, buildings and equipment in repair or daily upkeep.

3260 **FOOD SERVICE STAFF**

All individuals working in the food service program including cooks, assistant cooks, cashiers, dishwashers, deliverymen, and managers.

3272 **BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR**

Personnel who transport students for activities, field trips, and co-curricular activities.

3291 **SUBSTITUTES - SUPPORT STAFF**

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

3292 **EXTRA DUTY COMPENSATION - Support**

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

3293 **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

3294 **TEMPORARY SALARIES - SUPPORT**

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

3295 **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

Payments for individuals officiating at district athletic events who are not paid through an official's association.

3300 LEAVE – Support

Leave for classified employees requesting leave cash-outs according to the negotiated agreement.

35xx BENEFITS

Amounts paid by the school system for the benefit of the employee, such as health care coverage, unemployment insurance, life insurance, retirement and physical exam reimbursement.

The fringe benefits for employees are based upon their actual salary and the actual cost of the fringe benefit, as we now know it.

3511 Health Care Costs

	<u>CERTIFIED</u>	<u>FY19</u>	<u>FY20</u>
3512	Life Insurance including Spouse Insurance	.15 %	.15 %
3520	Unemployment Insurance	.15 %	.15 %
3541	Medicaid (certified)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

SUPPORT STAFF

3512	Life Insurance including Spouse Insurance	.15 %	.15 %
3520	Unemployment Insurance	.15 %	.15 %
3542	Social Security	7.65 %	7.65 %
3560	Public Employees Retirement (PERS)	<u>22.00 %</u>	<u>22.00 %</u>
		30.25 %	30.25 %

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 PROFESSIONAL AND TECHNICAL SERVICES

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

4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

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

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

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

4200 TRAVEL

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

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

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

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

4320 GARBAGE - for building.

4331 POSTAGE

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

4332 TELEPHONE

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

4360 ELECTRICITY - for building.

4380 FUEL - for building

4401 **FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

4402 **PURCHASED SERVICES**

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

4408 **COPY SERVICES**

Per copy costs are recorded under this object code.

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

4501 **SUPPLIES**

A supply item is any article or material which meets any one or more of the following conditions: 1) It is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; 4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or 5) it loses its identity through incorporation into a different or more complex unit or substance.

Included are teaching, maintenance, janitorial and office supplies, batteries, tires, instructional media including textbooks, graduation expenses, supplies for staff meetings and inservice, computer keyboards and monitors, computer software and/or software upgrades (where a CD is received), food service point of sale pin pads, and periodicals is included. Gas and oil are also recorded here if not used for food service delivery, pupil transportation, or warehouse delivery.

4502 **DISCRETIONAL MATERIAL**

That amount negotiated for the purchase and reimbursement of instructional materials to teachers, principals and certain aides/tutors.

4580 **GAS & OIL**

This expenditure code is used for food service delivery, pupil transportation and warehouse delivery only.

4590 **FOOD** - For food service fund use only.

4600 **MILK** - For food service fund use only.

4850 STIPENDS

Payments by the school district for the feeding and lodging of pupils in a private home or other facility when such pupils are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

4901 OTHER EXPENSES

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

4902 CAREER DEVELOPMENT

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

4903 PROFESSIONAL DUES

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

4904 PHYSICAL EXAM REIMBURSEMENT

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

4950 INDIRECT COSTS

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

5101 EQUIPMENT - General

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

5102 EQUIPMENT – Technology

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

Glossary of Terms

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

Capital Improvements	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
Capital Outlay	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
Career Development	These are expenses related to staff development opportunities, sometimes as part of negotiated agreements with employee groups.
Categorical Aid	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
Component Unit	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
Comprehensive Annual Financial Report	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
Discretionary Material	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
Emolument	Stipends for certificated employees for services outside the instructional day.
Employee Benefits	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Exemption	Removal of property from the tax base.
Expenditure	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
Extra-Duty Compensation	Contract addenda for co-curricular activity coaches or club sponsors.
Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
Foundation Level	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
Function	A group of related activities aimed at accomplishing a major service for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
GFOA	Government Finance Officers Association
General Fund	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

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

Other Expenses	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.
Oversight Responsibility	The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters
Performance Measures	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
Purchased Services	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
RTI	Response to Intervention
School District Administration	A portion of the overall Borough budget is under the control of the KPB School District. The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations.
Revenue	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
RIP	Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.
SFSF	State Fiscal Stabilization Fund
Single Audit	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
Specialists	Certificated employees working as librarians, counselors, psychologists, speech therapists and occupational/physical therapists are designated "specialists" because of a requirement in the State of Alaska Chart of Accounts to record their salaries in a specific object code.
Support Staff	Secretaries, nurses, aides and tutors, accounting and Human Resources staff, bookkeepers, clerical staff, computer hardware and software technical staff, theater technicians, pool managers, food service staff, custodians, warehouse and purchasing staff.
Teachers	Certificated staff members (not including administrators and specialists).

Alaska Facts

Did you know that Alaska

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