

**KENAI PENINSULA BOROUGH  
SCHOOL DISTRICT  
2017-2018 Preliminary Budget**



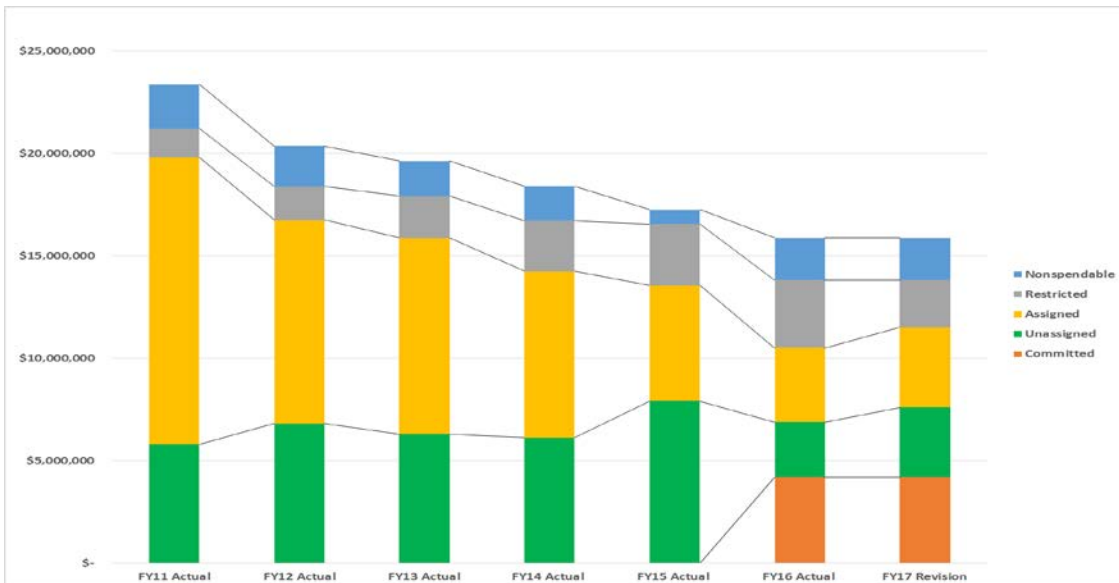
**School Board Presentation**

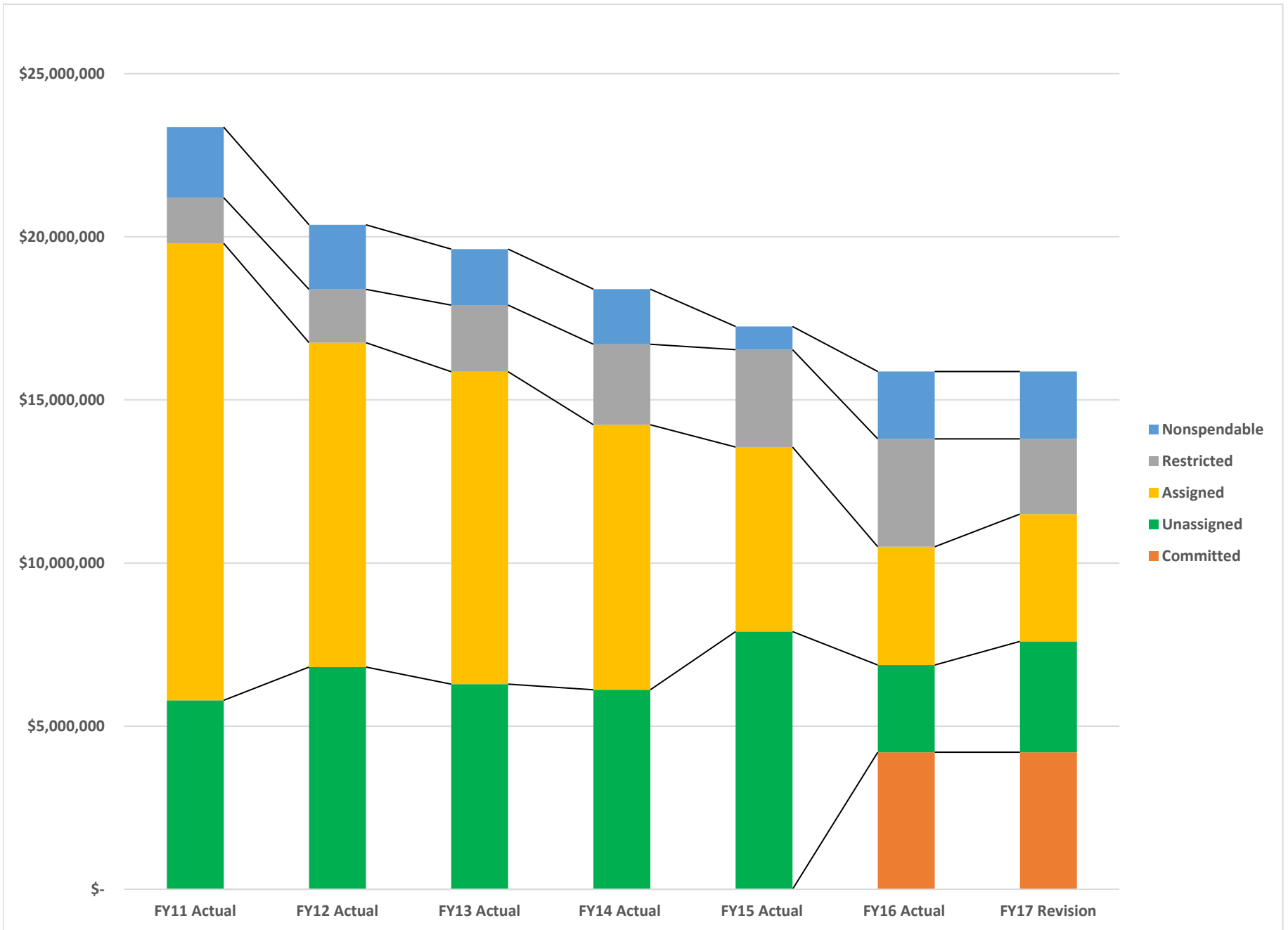
**January 16, 2017**

**[www.kpbsd.k12.ak.us](http://www.kpbsd.k12.ak.us)**

**Kenai Peninsula Borough School District  
Fund Balance FY12 through FY16**

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

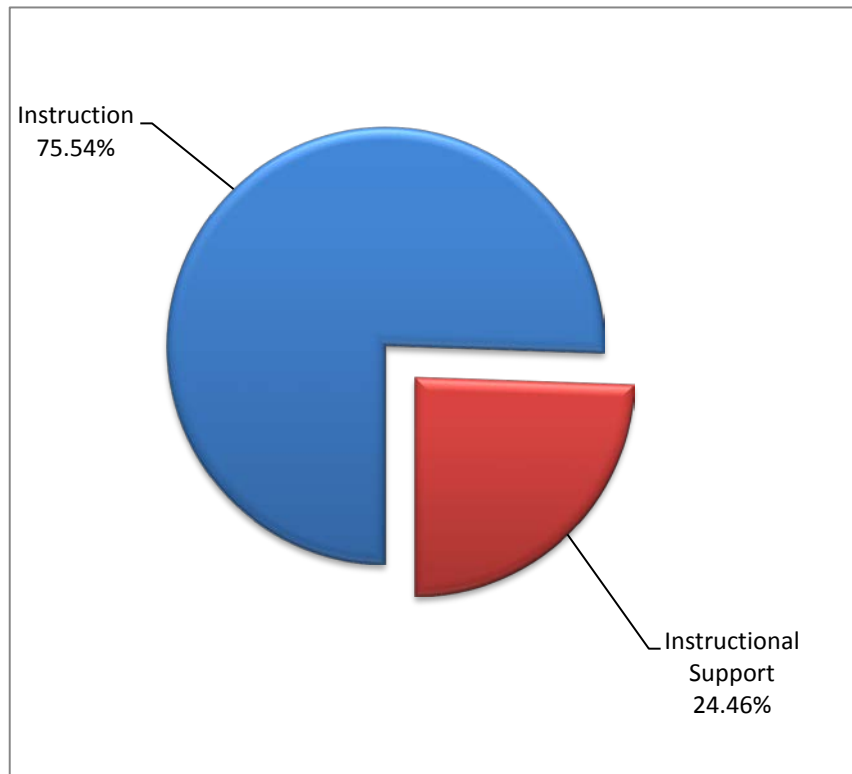




**Kenai Peninsula Borough School District  
FY18 Preliminary General Fund Budget**

**General Fund Expenditures by Function**

Code	Description	Preliminary FY18 Budget	
-4100	Regular Instruction	\$ 65,629,681	
-4200	Special Education Instruction	20,359,869	
-4220	Special Education Support - Pupil	5,496,173	
-4300	Support Services - Pupil	4,567,452	
-4350	Support Services - Instruction	3,146,470	
-4400	School Administration	6,356,768	
	<b>Instruction Subtotal</b>	<u>105,556,413</u>	<b>75.54%</b>
-4450	School Administration - Support	5,235,665	
-451X	District Administration	1,200,152	
-455X	District Administration - Support	5,858,670	
-4600	Operation and Maintenance of Plant	19,696,731	
-4700	Pupil Activities	2,186,270	
	<b>Instructional Support Subtotal</b>	<u>34,177,488</u>	<b>24.46%</b>
	<b>Total Expenditures</b>	<u>\$ 139,733,901</u>	<b>100.00%</b>
	Transfers to Other Funds *	<u>1,100,000</u>	
	<b>Total Expenditures and Transfers</b>	<u>\$ 140,833,901</u>	

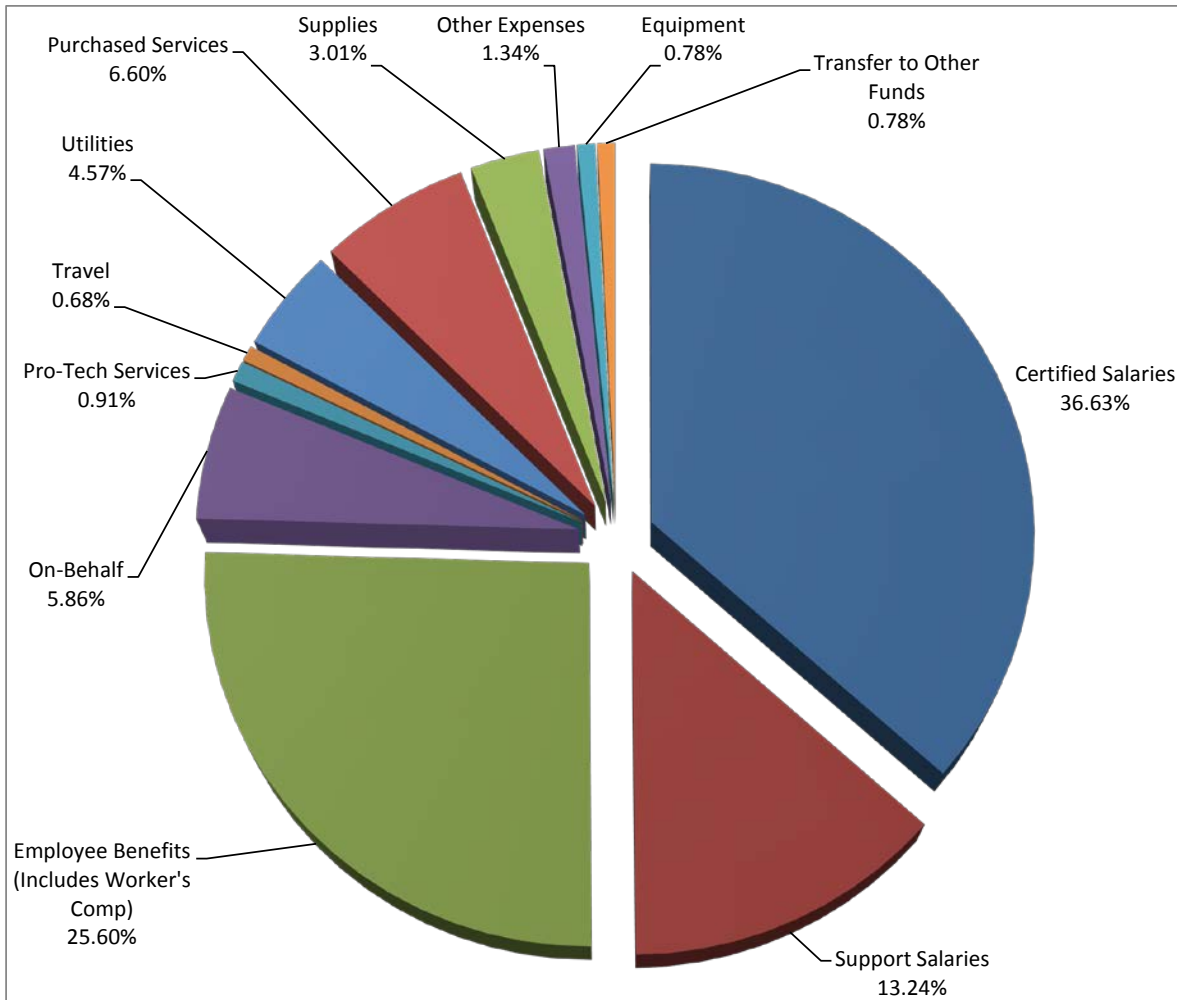


**Kenai Peninsula Borough School District  
FY18 Preliminary General Fund Budget**

**Expenditures by Object**

<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY18 Budget</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 51,588,428	36.63%
-32XX	Support Salaries	18,643,943	13.24%
-35XX	Employee Benefits (Includes Worker's Comp)	36,050,962	25.60%
-35XX	On-Behalf	8,247,847	5.86%
-41XX	Professional/Technical Services	1,286,973	0.91%
-42XX	Travel	963,319	0.68%
-43XX	Utilities (includes In-Kind Utilities)	6,434,996	4.57%
-44XX	Purchased Services	9,292,197	6.60%
-45XX	Supplies	4,235,360	3.01%
-4901	Other Expenses	1,884,914	1.34%
-51XX	Equipment	1,104,962	0.78%
-5500	Transfer to Other Funds	1,100,000	0.78%
		<u>\$ 140,833,901</u>	<u>100.00%</u>

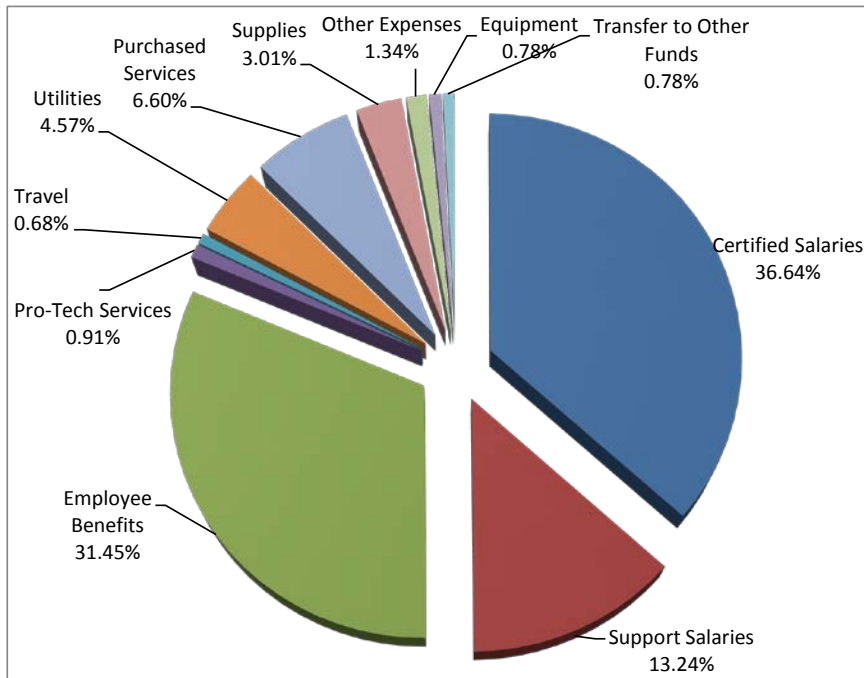
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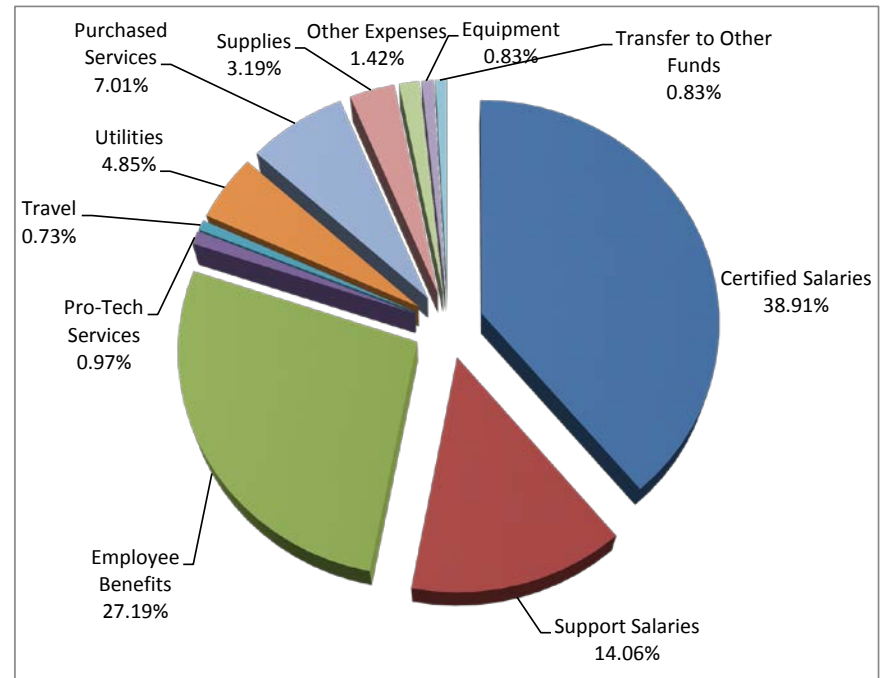
**Kenai Peninsula Borough School District  
FY18 Preliminary General Fund Budget**

**Expenditures by Object**

<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY18 Budget w/on-behalf</u>	<u>% of Total</u>	<u>Preliminary FY18 Budget w/out on-behalf</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 51,588,428	36.64%	\$ 51,588,428	38.91%
-32XX	Support Salaries	18,643,943	13.24%	18,643,943	14.06%
-35XX	Employee Benefits (Includes Worker's Comp)	44,298,809	31.45%	36,050,962	27.19%
-41XX	Professional/Technical Services	1,286,973	0.91%	1,286,973	0.97%
-42XX	Travel	963,319	0.68%	963,319	0.73%
-43XX	Utilities (includes In-Kind Utilities)	6,434,996	4.57%	6,434,996	4.85%
-44XX	Purchased Services	9,292,197	6.60%	9,292,197	7.01%
-45XX	Supplies	4,235,360	3.01%	4,235,360	3.19%
-4901	Other Expenses	1,884,914	1.34%	1,884,914	1.42%
-51XX	Equipment	1,104,962	0.78%	1,104,962	0.83%
-5500	Transfer to Other Funds	1,100,000	0.78%	1,100,000	0.83%
		<u>\$ 140,833,901</u>	<u>100.00%</u>	<u>\$ 132,586,054</u>	<u>99.99%</u>



**Including On-Behalf**

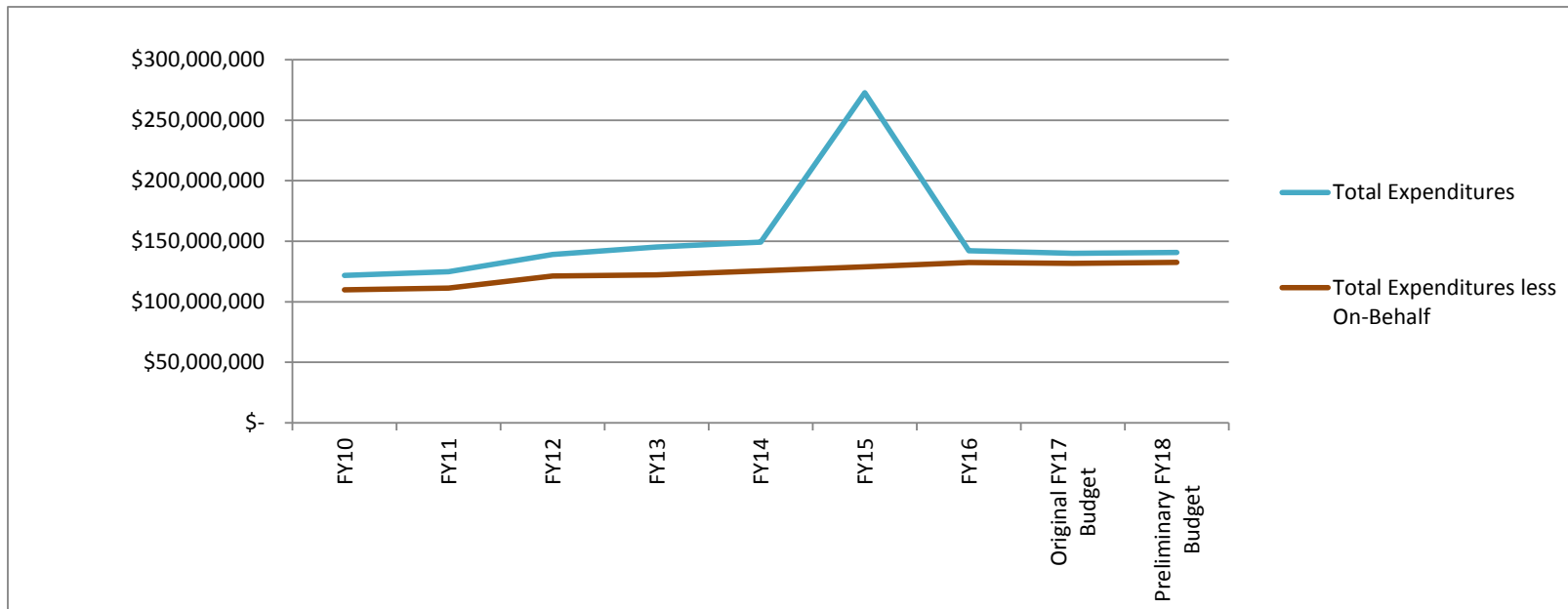


**Without On-Behalf**

**Kenai Peninsula Borough School District  
FY18 Preliminary General Fund Budget**

**Total Expenditures and Total On-Behalf**

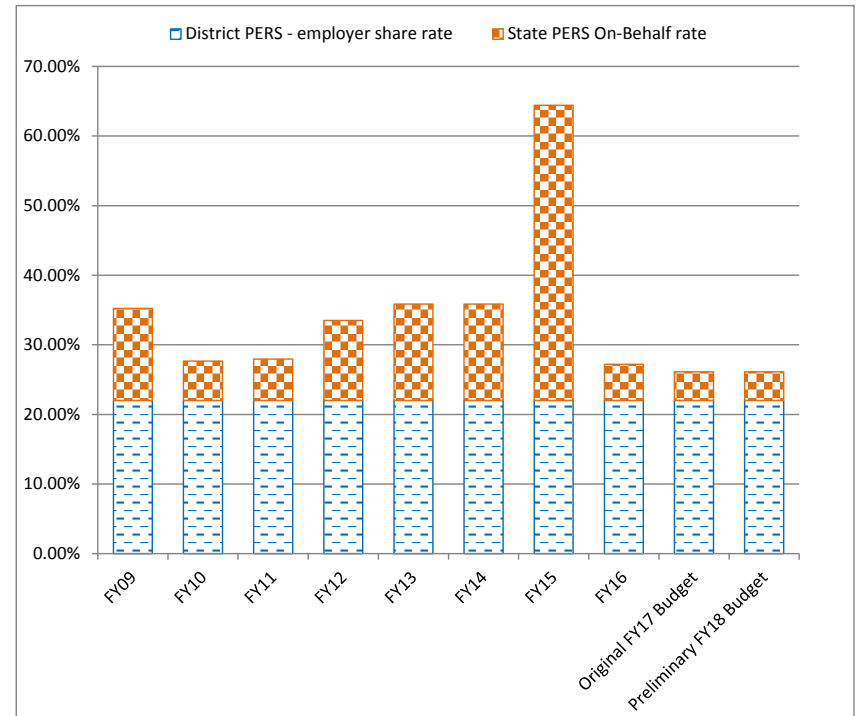
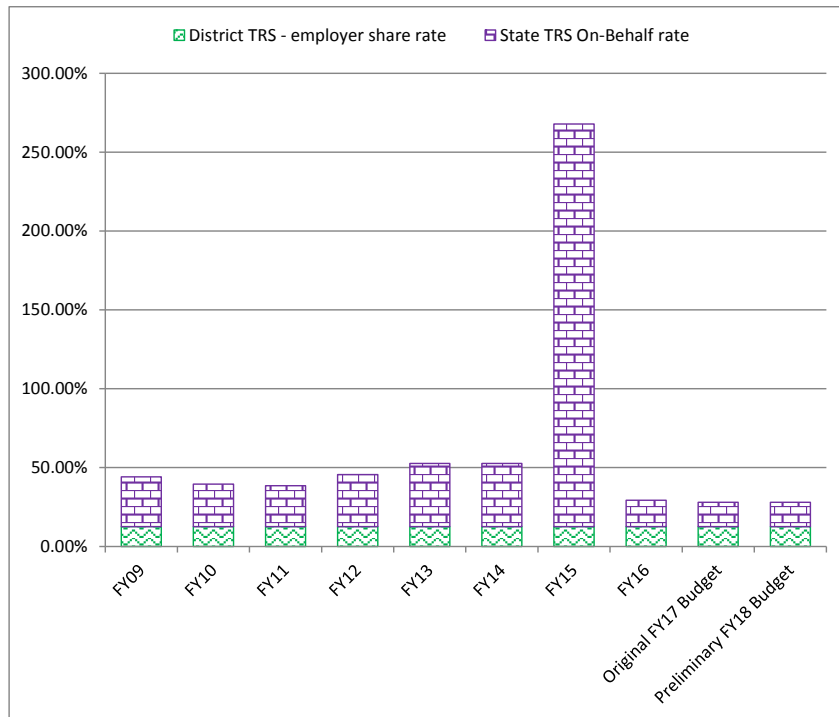
	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>Original FY17 Budget</u>	<u>Preliminary FY18 Budget</u>
State TRS On-Behalf	\$ 11,017,544	\$ 12,261,269	\$ 15,417,040	\$ 19,868,298	\$ 21,055,069	\$ 133,498,407	\$ 8,560,061	\$ 7,461,098	\$ 7,461,098
State PERS On-Behalf	884,022	1,354,014	2,386,774	3,039,655	2,733,757	10,396,146	1,120,671	786,749	786,749
<b>Total On-Behalf</b>	<b>11,901,566</b>	<b>13,615,283</b>	<b>17,803,814</b>	<b>22,907,953</b>	<b>23,788,826</b>	<b>143,894,553</b>	<b>9,680,732</b>	<b>8,247,847</b>	<b>8,247,847</b>
<b>Total Expenditures</b>	<b>\$ 121,798,918</b>	<b>\$ 124,940,921</b>	<b>\$ 138,995,990</b>	<b>\$ 145,234,534</b>	<b>\$ 149,334,044</b>	<b>\$ 272,731,469</b>	<b>\$ 142,197,864</b>	<b>\$ 140,019,330</b>	<b>\$ 140,833,901</b>
<b>Total Expenditures less On-Behalf</b>	<b>\$ 109,897,352</b>	<b>\$ 111,325,638</b>	<b>\$ 121,192,176</b>	<b>\$ 122,326,581</b>	<b>\$ 125,545,218</b>	<b>\$ 128,836,916</b>	<b>\$ 132,517,132</b>	<b>\$ 131,771,483</b>	<b>\$ 132,586,054</b>



**Kenai Peninsula Borough School District  
FY18 Preliminary General Fund Budget**

**PERS and TRS Employer Share and On-Behalf Costs and Rates**

	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>Original FY17 Budget</u>	<u>Preliminary FY18 Budget</u>
District TRS - employer share	\$ 5,170,332	\$ 5,519,989	\$ 5,683,133	\$ 5,858,595	\$ 6,024,239	\$ 6,113,673	\$ 6,203,227	\$ 6,187,965	\$ 6,095,566	\$ 6,343,940
State TRS On-Behalf	13,021,959	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,461,098	7,461,098
<b>TRS Total</b>	<b>18,192,291</b>	<b>16,537,533</b>	<b>17,944,402</b>	<b>21,275,635</b>	<b>25,892,537</b>	<b>27,168,741</b>	<b>139,701,634</b>	<b>14,748,026</b>	<b>13,556,664</b>	<b>13,805,038</b>
District PERS - employer share	2,663,428	2,883,039	2,874,792	3,222,825	3,415,619	3,465,403	3,691,531	3,804,969	3,841,936	3,850,386
State PERS On-Behalf	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,120,671	786,749	786,749
<b>PERS Total</b>	<b>4,869,465</b>	<b>3,767,061</b>	<b>4,228,806</b>	<b>5,609,599</b>	<b>6,455,274</b>	<b>6,644,853</b>	<b>14,087,677</b>	<b>4,925,640</b>	<b>4,628,685</b>	<b>4,637,135</b>
<b>Total TRS/PERS</b>	<b>\$ 23,061,756</b>	<b>\$ 20,304,594</b>	<b>\$ 22,173,208</b>	<b>\$ 26,885,234</b>	<b>\$ 32,347,811</b>	<b>\$ 33,813,594</b>	<b>\$ 153,789,311</b>	<b>\$ 19,673,666</b>	<b>\$ 18,185,349</b>	<b>\$ 18,442,173</b>
District TRS - employer share rate	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%	12.56%
State TRS On-Behalf rate	31.61%	26.97%	26.00%	32.99%	40.11%	40.11%	255.29%	16.71%	15.46%	15.46% *
<b>TRS Total Rate</b>	<b>44.17%</b>	<b>39.53%</b>	<b>38.56%</b>	<b>45.55%</b>	<b>52.67%</b>	<b>52.67%</b>	<b>267.85%</b>	<b>29.27%</b>	<b>28.02%</b>	<b>28.02%</b>
District PERS - employer share rate	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%
State PERS On-Behalf rate	13.22%	5.65%	5.96%	11.49%	13.84%	13.84%	42.41%	5.19%	4.14%	4.14% *
<b>PERS Total Rate</b>	<b>35.22%</b>	<b>27.65%</b>	<b>27.96%</b>	<b>33.49%</b>	<b>35.84%</b>	<b>35.84%</b>	<b>64.41%</b>	<b>27.19%</b>	<b>26.14%</b>	<b>26.14%</b>

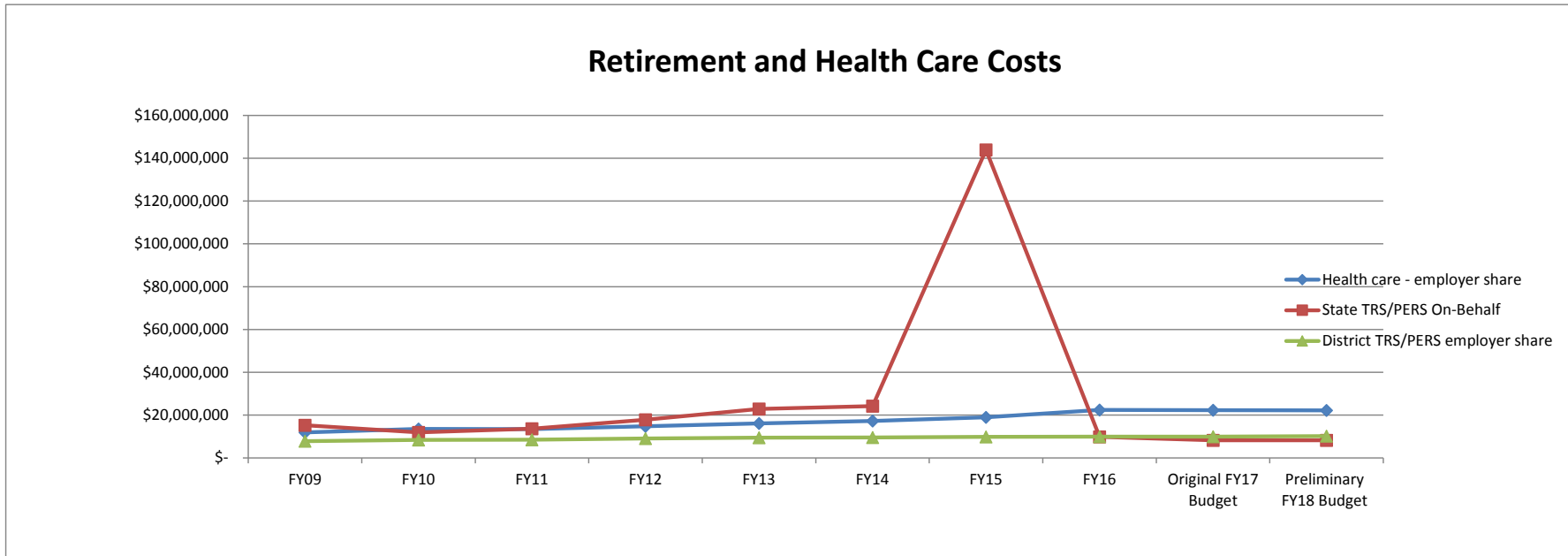


\* Using FY17 rates at this time.

**Kenai Peninsula Borough School District  
FY18 Preliminary General Fund Budget**

**Retirement and Health Care Costs**

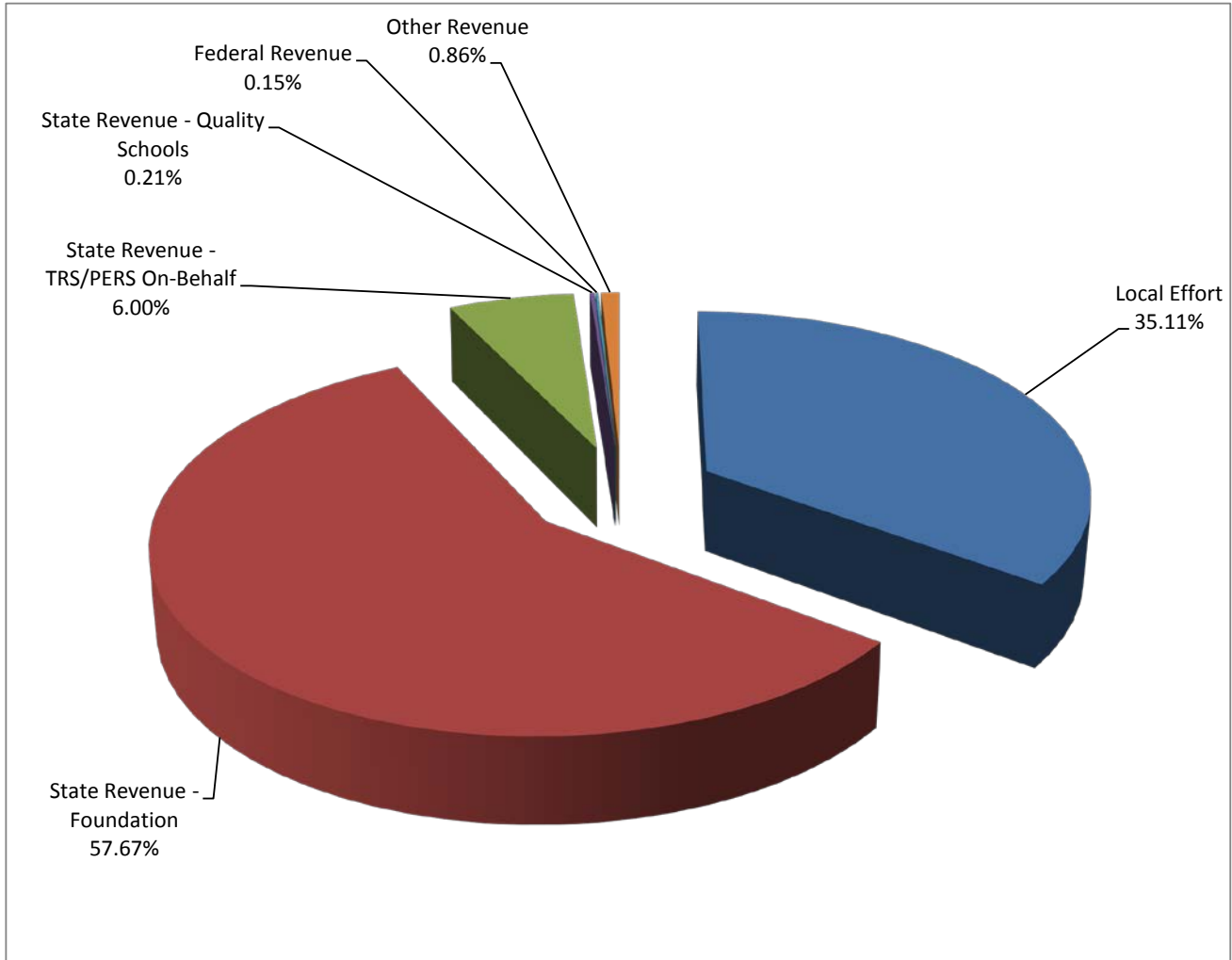
	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>Original FY17 Budget</u>	<u>Preliminary FY18 Budget</u>
District TRS - employer share	\$ 5,170,332	\$ 5,519,989	\$ 5,683,133	\$ 5,858,595	\$ 6,024,239	\$ 6,113,673	\$ 6,203,227	\$ 6,187,965	\$ 6,095,566	\$ 6,343,940
District PERS - employer share	2,663,428	2,883,039	2,874,792	3,222,825	3,415,619	3,465,403	3,691,531	3,804,969	3,841,936	3,850,386
<b>District TRS/PERS employer share</b>	<b>7,833,760</b>	<b>8,403,028</b>	<b>8,557,925</b>	<b>9,081,420</b>	<b>9,439,858</b>	<b>9,579,076</b>	<b>9,894,758</b>	<b>9,992,934</b>	<b>9,937,502</b>	<b>10,194,326</b>
State TRS On-Behalf	13,021,959	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,461,098	7,461,098
State PERS On-Behalf	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	786,749	786,749
<b>State TRS/PERS On-Behalf</b>	<b>15,227,996</b>	<b>11,901,566</b>	<b>13,615,283</b>	<b>17,803,814</b>	<b>22,907,953</b>	<b>24,234,518</b>	<b>143,894,553</b>	<b>9,867,342</b>	<b>8,247,847</b>	<b>8,247,847</b>
<b>Total TRS/PERS</b>	<b>\$ 23,061,756</b>	<b>\$ 20,304,594</b>	<b>\$ 22,173,208</b>	<b>\$ 26,885,234</b>	<b>\$ 32,347,811</b>	<b>\$ 33,813,594</b>	<b>\$ 153,789,311</b>	<b>\$ 19,860,276</b>	<b>\$ 18,185,349</b>	<b>\$ 18,442,173</b>
Health care - employer share	\$ 11,921,861	\$ 13,529,785	\$ 13,486,191	\$ 14,775,278	\$ 16,127,857	\$ 17,225,219	\$ 18,986,686	\$ 22,434,335	\$ 22,274,610	\$ 22,221,241
Health care per employee	\$ 11,423	\$ 12,624	\$ 12,651	\$ 13,372	\$ 14,531	\$ 15,612	\$ 17,042	\$ 19,085	\$ 20,375	\$ 20,778



**Kenai Peninsula Borough School District  
FY18 Preliminary General Fund Budget**

**Revenue**

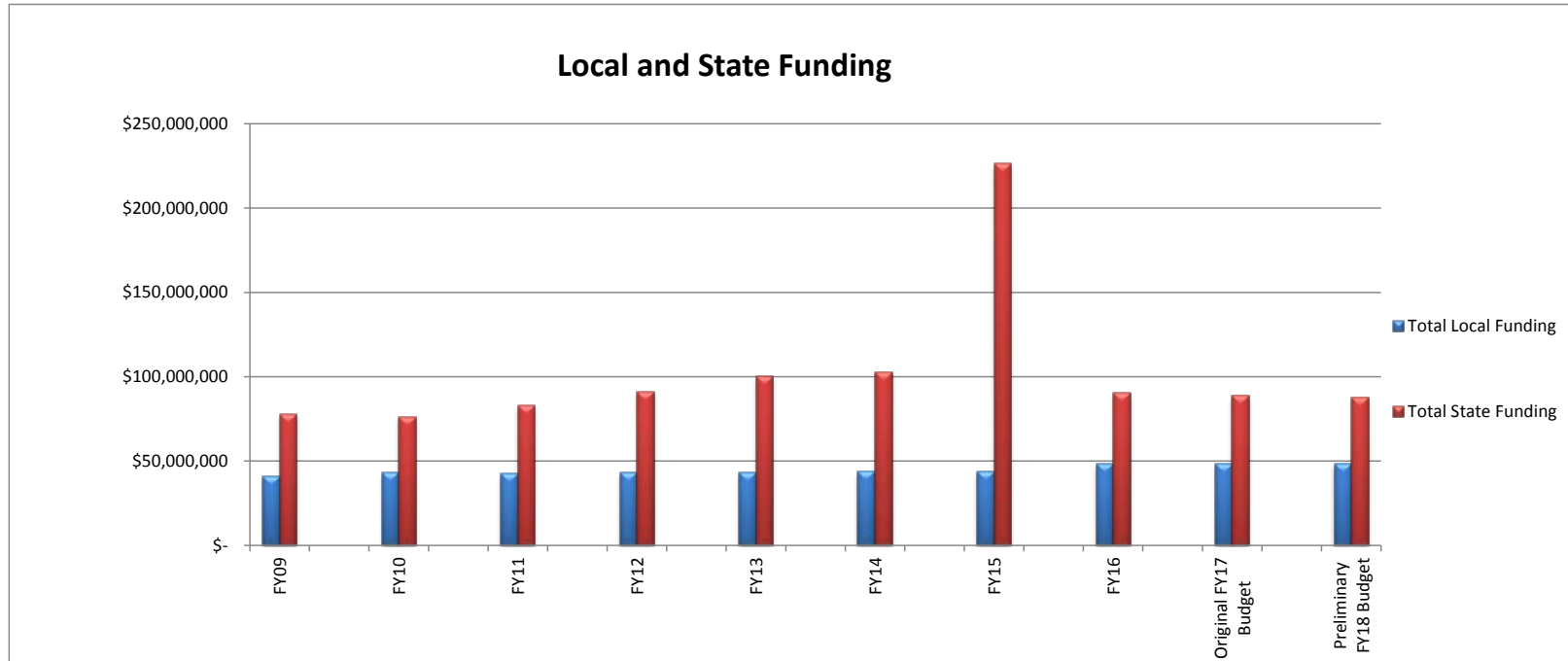
<b>Local Effort</b>	\$ 48,238,432	35.11%
<b>State Revenue - Foundation</b>	79,228,895	57.67%
<b>State Revenue - TRS/PERS On-Behalf</b>	8,247,847	6.00%
<b>State Revenue - Quality Schools</b>	286,147	0.21%
<b>Federal Revenue</b>	200,000	0.15%
<b>Other Revenue</b>	<u>1,180,000</u>	<u>0.86%</u>
 <b>Total Revenue Budget</b>	 <u><u>\$ 137,381,321</u></u>	 <u><u>100.00%</u></u>



**Kenai Peninsula Borough School District  
FY17 Preliminary General Fund Budget**

**Local and State Funding**

	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>Original FY17 Budget</b>	<b>Preliminary FY18 Budget</b>
<b>Local Funding:</b>										
Borough In-Kind	\$ 8,198,090	\$ 9,170,034	\$ 9,394,362	\$ 9,584,253	\$ 9,193,414	\$ 9,329,894	\$ 9,682,871	\$ 10,329,871	\$ 10,655,015	\$ 10,655,015
Borough Appropriations	32,948,855	33,813,342	33,193,773	33,666,882	33,806,586	34,170,106	34,330,654	37,908,561	37,583,417	37,583,417
<b>Total Local Funding</b>	<b>\$ 41,146,945</b>	<b>\$ 42,983,376</b>	<b>\$ 42,588,135</b>	<b>\$ 43,251,135</b>	<b>\$ 43,000,000</b>	<b>\$ 43,500,000</b>	<b>\$ 44,013,525</b>	<b>\$ 48,238,432</b>	<b>\$ 48,238,432</b>	<b>\$ 48,238,432</b>
<b>State Funding:</b>										
Foundation Program	\$ 62,317,926	\$ 64,062,960	\$ 69,123,351	\$ 71,895,908	\$ 75,563,384	\$ 74,891,748	\$ 79,159,764	\$ 80,288,271	\$ 79,901,983	\$ 79,228,895
Grants	245,599	250,195	263,359	270,389	275,933	274,963	282,259	285,377	283,640	286,147
Other State Revenue	-	-	-	1,404,575	1,734,738	3,182,001	3,008,638	-	-	-
TRS On-Behalf	13,021,958	11,017,544	12,261,269	15,417,040	19,868,298	21,055,069	133,498,407	8,560,061	7,461,098	7,461,098
PERS On-Behalf	2,206,037	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	786,749	786,749
<b>Total State Funding</b>	<b>\$ 77,791,520</b>	<b>\$ 76,214,721</b>	<b>\$ 83,001,993</b>	<b>\$ 91,374,686</b>	<b>\$ 100,482,008</b>	<b>\$ 102,583,231</b>	<b>\$ 226,345,214</b>	<b>\$ 90,440,990</b>	<b>\$ 88,433,470</b>	<b>\$ 87,762,889</b>



**Kenai Peninsula Borough School District  
In-Kind Services Budget to Actual**

**Budgeted In-Kind Per KPB Ordinance**

	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Budget
<b>Services</b>					
Audit	\$ 60,000	\$ 58,250	\$ 60,400	\$ 62,415	\$ 62,415
Custodial	129,154	102,788	112,856	112,430	112,430
Maintenance	7,038,861	7,315,196	7,550,268	7,752,814	7,752,814
Utilities	81,145	82,768	85,600	87,600	87,600
<b>Total Budgeted Services</b>	<b>7,309,160</b>	<b>7,559,002</b>	<b>7,809,124</b>	<b>8,015,259</b>	<b>8,015,259</b>
<b>Insurance</b>					
Liability	804,155	478,107	573,090	765,970	765,970
Property	525,873	634,696	557,309	575,120	575,120
W/C	554,226	658,089	729,823	973,522	973,522
<b>Total Budgeted Insurance</b>	<b>1,884,254</b>	<b>1,770,892</b>	<b>1,860,222</b>	<b>2,314,612</b>	<b>2,314,612</b>
<b>Total Budgeted In-kind</b>	<b>\$ 9,193,414</b>	<b>\$ 9,329,894</b>	<b>\$ 9,669,346</b>	<b>\$ 10,329,871</b>	<b>\$ 10,329,871</b>

**Actual In-Kind Expenditures**

	FY13 Actual	FY14 Actual	FY15 Actual	FY16	FY17
<b>Services</b>					
Audit	\$ 48,560	\$ 58,070	\$ 66,366	\$ 62,561	\$ -
Custodial	119,318	109,859	108,150	112,608	-
Maintenance	6,570,596	6,957,118	7,353,201	7,509,321	-
Utilities	68,739	74,374	83,989	85,200	-
<b>Total Actual Services</b>	<b>6,807,213</b>	<b>7,199,420</b>	<b>7,611,706</b>	<b>7,769,690</b>	<b>-</b>
<b>Insurance</b>					
Liability	804,155	478,107	573,090	765,970	-
Property	525,873	634,696	557,309	575,120	-
W/C	554,226	658,089	729,823	973,522	-
<b>Total Actual Insurance</b>	<b>1,884,254</b>	<b>1,770,892</b>	<b>1,860,222</b>	<b>2,314,612</b>	<b>-</b>
<b>Total Actual In-kind</b>	<b>\$ 8,691,467</b>	<b>\$ 8,970,312</b>	<b>\$ 9,471,928</b>	<b>\$ 10,084,302</b>	<b>\$ -</b>
Difference between Budget and Actual	\$ 501,947	\$ 359,582	\$ 197,418	\$ 245,569	\$ -

**KPB In-Kind Services Fund Balance**

Beginning KPB In-Kind Fund Balance	\$ 983,984	\$ 1,485,931	\$ 1,845,512	\$ 2,042,930	\$ 2,288,499
Reallocation of Fund Balance					(1,000,000)
Restated KPB In-Kind Fund Balance					1,288,499
Ending KPB In-Kind Fund Balance	1,485,931	1,845,512	2,042,930	2,288,499	-
Increase/(Decrease)	\$ 501,947	\$ 359,581	\$ 197,418	\$ 245,569	\$ (1,288,499)

KPBSD  
FY18  
FOUNDATION FORMULA

**11/30/2016  
FY18 Preliminary Foundation Estimate**

		ADJUSTED ADM	
<b>Step #1</b>	Run all Schools through the Foundation Formula		
<b>Step #2</b>	Total All KPBSD Schools                      8,037.00	10,345.01	(AS 14.17.450. School Size Factor)
<b>Step #3</b>	District Cost Factor	1.171	(AS 14.17.460. District Cost Factors)
	Total After Adjustment for District Cost Factor	12,114.01	
<b>Step #4</b>	Special Needs Factor	1.2	(AS 17.17.420. Special Needs)
	Total After Adjustment for Special Needs Factor	14,536.81	
<b>Step #5</b>	Vocational Education Adjustment	1.015	(CS SB 84+HCS CSSB 182)
	Total After Adjustment for High School Vocational Education	14,754.86	
<b>Step #6</b>	Special Education Intensive Services Factor (13* 189)	2457	(AS 17.17.420. Intensive Services Funding)
	Adjusted Students + Special Education Intensive Services	17,211.86	
<b>Step #7</b>	Correspondence ( 747 * .90)	672.3	(AS14.17.430 Funding for Correspondence)
	Total District Adjusted ADM	17,884.16	
<b>Step #8</b>	Base Student Allocation Value	\$5,930	(AS 14.17.470. Base Student Allocation)
<b>Step #9</b>	Basic Need	\$106,053,069	
<b>Step # 10</b>	Less Required Local Effort (.00265 * 10,122,329,820)	\$26,824,174	(AS 14.17. 410.(b)(2) Public School Funding)
<b>Step # 11</b>	Regular State Aid FY 18	\$79,228,895	

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Borough Required and Maximum Allowable Revenue Estimate**  
Preliminary FY18 Required and Maximum Allowable Contribution Estimates

11/30/2016

Required FY 18 Contribution Options (The Lesser of the Following Two)

<b>A. 2016 Full Tax Value x 2.65 Mills =</b>	<b>\$ 10,122,329,820</b>	<b>x .00265 :</b>	<b>\$26,824,174</b>
B. 45% of FY17 (Prior Year) Basic Need =	\$ 106,353,931	x 45% =	\$47,859,269

Additional Allowable Local FY 16 Contribution Options ( The Greater of the Following Two)

<b>A. 23% of FY18 Basic Need</b>	<b>\$ 106,339,216</b>	<b>x 23% =</b>	<b>\$24,458,020</b>
B. 2016 Full Tax Value x 2 Mills =	\$ 10,122,329,820	x .002 =	\$20,244,660

Maximum Local Contribution Allowable FY 18 ( The Sum of the Following Two)

Required Local Contribution =	\$26,824,174	
Additional Allowable Local =	<u>\$24,458,020</u>	
<b>Total Maximum Allowable Contribution =</b>		<b>\$51,282,194</b>

FY18 Preliminary Budgeted Borough Support \$ 48,238,432

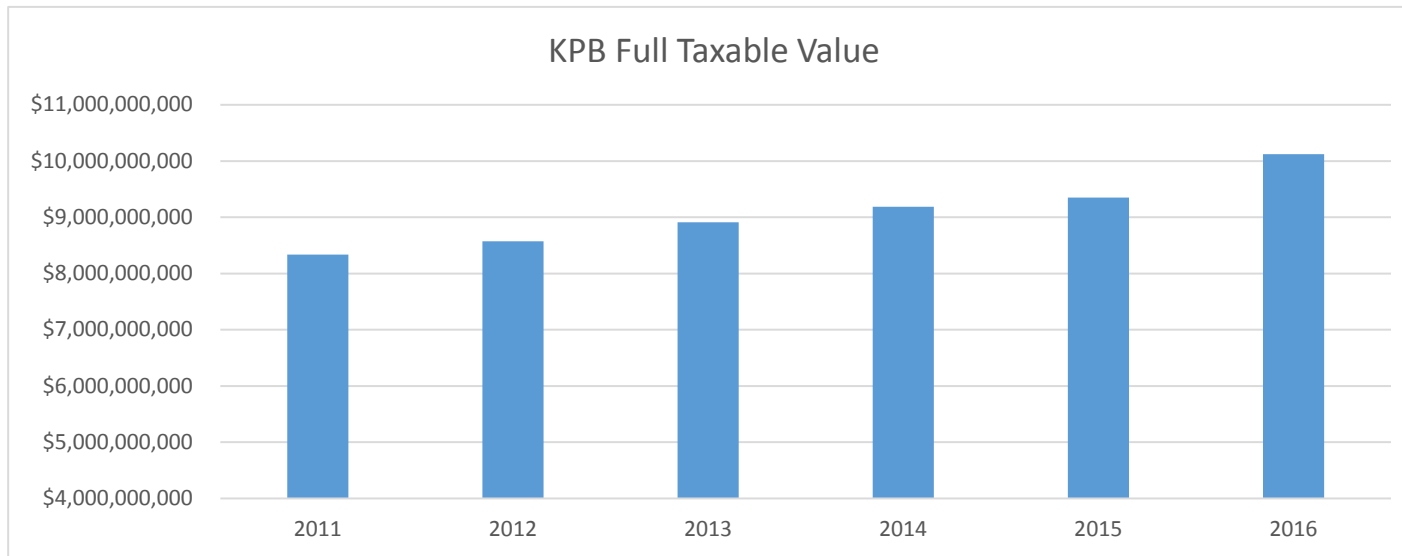
**Room to Maximum Allowable \$3,043,762**

**History of KPBSD Full Taxable Value**

2011 Full Tax Value	\$ 8,338,641,710	FY 17 Projected Basic Need	\$ 106,066,708
2012 Full Tax Value	\$ 8,573,591,170	Quality Schools	<u>\$ 287,223</u>
2013 Full Tax Value(Original)	\$ 8,903,375,090	Total for Additional Allowable Projection	\$ 106,353,931
2013 Full Tax Value(Revised)	\$ 8,910,264,290	FY 18 Projected Basic Need	\$ 106,053,069
2014 Full Tax Value	\$ 9,186,472,890	Quality Schools	<u>\$ 286,147</u>
2015 Full Tax Value	\$ 9,349,916,890	Total for Additional Allowable Projection	\$ 106,339,216
2016 Full Tax Value	\$ 10,122,329,820		

Kenai Peninsula Borough School District  
Kenai Peninsula Borough Full Taxable Value

	2011	2012	2013	2014	2015	2016
KPB Full Taxable Value	\$ 8,338,641,710	\$ 8,573,591,170	\$ 8,910,264,290	\$ 9,186,472,890	\$ 9,349,916,890	\$ 10,122,329,820



## Revised Staffing Formulas for FY17

### CERTIFIED FORMULAS:

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

Elementary Classroom	Kindergarten 1:20.5 pupil/teacher ratio Grades 1-3 1:22.5 pupil/teacher ratio Grades 4-6 1:24.5 pupil/teacher ratio
Elementary Specialists	1.5 FTE if enrollment <270 2.0 FTE if enrollment 270-345 2.5 FTE if enrollment 346-409 3.0 FTE if enrollment >=410
Elementary Intervention	.50 FTE if enrollment 200-350 1.0 FTE if enrollment >350

#### ELEMENTARY SCHOOLS GRADES K-6 100-250

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

#### HIGH SCHOOL and MIDDLE SCHOOL

Secondary Classroom	1:25 pupil/teacher ratio
Secondary Counseling	1:250 pupil/teacher ratio (High School) 1:350 pupil/teacher ratio (Middle School)
Secondary Library	.50 FTE if enrollment >=200 1.0 FTE if enrollment >=600
Secondary AD	.50 FTE if enrollment >250 (High School)
Secondary Program Staffing	15% of classroom allocation
Secondary Read 180	.50 FTE if Middle School enrollment 80-150 1.0 FTE if Middle School enrollment >150
Secondary Intervention	.50 FTE (Middle School)

#### SMALL SCHOOLS<200

Small Schools Elementary Classroom	1:17.5 pupil/teacher ratio Grades K-6 (1.0 FTE minimum) if enrollment <25
Small Schools Elementary Specialists	1.0 FTE if enrollment >100

Small Schools Secondary Staffing	1.0 FTE if Grades 7-12 enrollment 8-20 2.0 FTE if Grades 7-12 enrollment 21-40 1:19.5 pupil/teacher ratio if Grades 7-12 enrollment > 40
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Small Schools Intervention	.50 FTE if Grades K-8 enrollment >= 75
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**SUPPORT FORMULAS:**

**ELEMENTARY SCHOOLS GRADES K-8**

Elementary Custodian	Average of 1.0 FTE/20,000 Square Feet and 1:100 pupil/custodian ratio
Elementary Secretary	1.0 FTE if enrollment < =275 1:275 pupil/secretary ratio if enrollment >275 .50 FTE if enrollment >=250 and Preschool Program
Elementary Library Aide	.38 FTE if Grades K-6 enrollment < =275 .44 FTE if Grades K-6 enrollment > =276

**HIGH SCHOOL**

High School Custodian	Average of 1.0 FTE/22,000 Square Feet and 1:125 pupil/custodian ratio
High School Secretary	1:250 pupil/secretary ratio
High School Bookkeeper	1.0 FTE per school
High School Counseling Assistant	.50 FTE if enrollment 200-400 1.0 FTE if enrollment >400
High School Library Aide	.44 FTE per school

**MIDDLE SCHOOL**

Middle School Custodian	Average of 1.0 FTE/22,000 Square Feet and 1:125 pupil/custodian ratio
Middle School Secretary	1:200 pupil/secretary ratio

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

SMALL SCHOOLS <100

Small School Custodian	Average of 1.0 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio, .25 FTE minimum
Small School Secretary	.88 FTE per school
Small Schools Instructional Aide (K-8 and K-12 Schools with 1 Teacher)	.44 FTE if enrollment is 15-18 .88 FTE if enrollment is >19

SMALL SCHOOLS >100 WITH HIGH SCHOOL

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

**Kenai Peninsula Borough School District**  
**FY18 Preliminary General Fund Budget**

The FY18 Preliminary General Fund Budget reflects:

Revenue	\$ 137,381,321
Expenditures	<u>140,833,901</u>
Deficit	(3,452,580)
Use of 1/3 Unassigned Fund Balance	<u>1,132,338</u>
Remaining Deficit	<u><u>\$ (2,320,242)</u></u>