KPBSD
Total Actual Expenditures Net On-Behalf

Fiscal Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total GF Expenditures	$85,435,974	$93,790,561	$113,731,266	$115,170,166	$120,968,639	$124,578,817	$ 137,431,740	$ 144,417,698	$ 147,909,285	$ 271,431,469	$ 140,997,864
Less TRS On-Behalf	$ -	$ -	$ (19,322,147)	$ (15,227,995)	$ (11,901,565)	$ (12,261,269)	$ (15,417,040)	$ (19,868,298)	$ (21,055,069)	$ (133,498,407)	$ (8,560,061)
Less PERS On-Behalf	$ -	$ -				$ (1,354,014)	$ (2,053,581)	$ (2,629,710)	$ (2,733,756)	$ (8,961,478)	$ (1,120,670)
Less PERS On-Behalf(KPB)	$ -	$ -	$ -	$ -	$ -	$ -	$ (333,193)	$ (409,945)	$ (445,694)	$ (1,434,668)	$ (186,610)
Net GF Total Expenditures	$85,435,974	$93,790,561	$94,409,119	$99,942,171	$ 109,067,074	$ 110,963,534	$ 119,627,926	$ 121,509,745	$ 123,674,766	$ 127,536,916	$ 131,130,523

Why Do Expenditures Increase Even With Cuts?

Fiscal Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
KPBSD Average Daily Membership	9,388.83	9,368.14	9,249.70	9,255.77	9,144.67	9,025.06	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60
Intensive needs students	65	85	91	80	90	125	126	144	146	162	182
Intensive Needs Multiplier	5	5	5	9	11	13	13	13	13	13	13
District Cost Factor (DCF)	1.004	1.004	1.004	1.088	1.109	1.130	1.151	1.171	1.171	1.171	1.171
KPBSD Share of Health Care expenditures			$10,857,387	$12,823,910	$ 14,487,000	$ 15,959,252	$ 16,578,952	$ 17,624,414	$ 19,207,165	$ 21,514,171	$ 24,404,734
Negotitiated Salary Percentage Increase	2.00%	3.50%	2.50%	2.00%	$3,000 per cell	2.00%	2.00%	2.00%	2.00%	2.00%	$750