

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

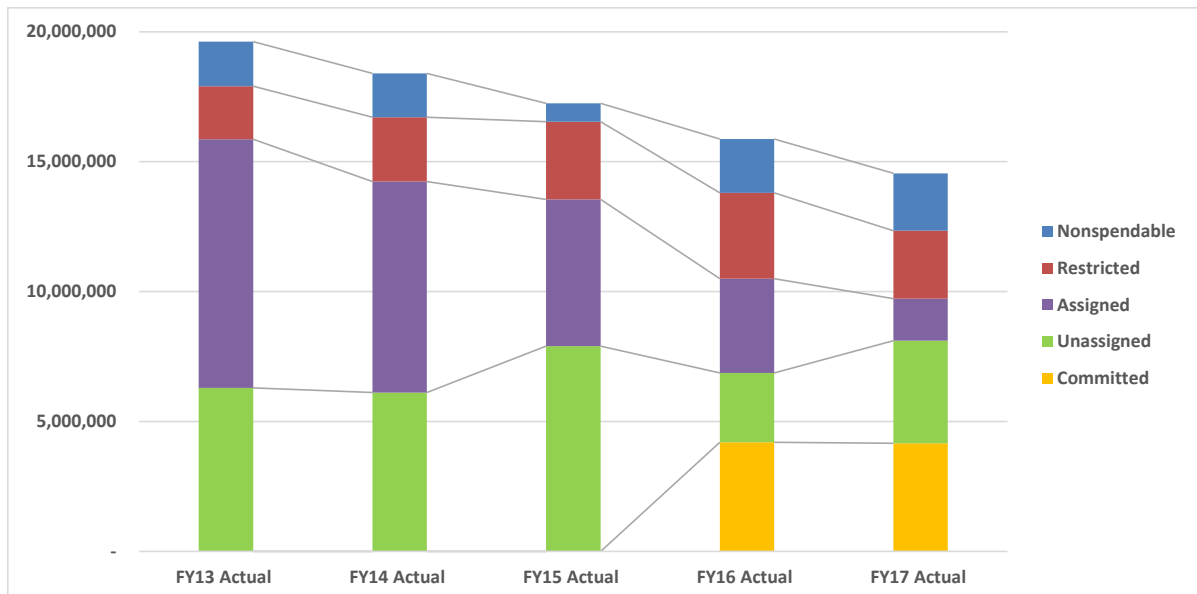


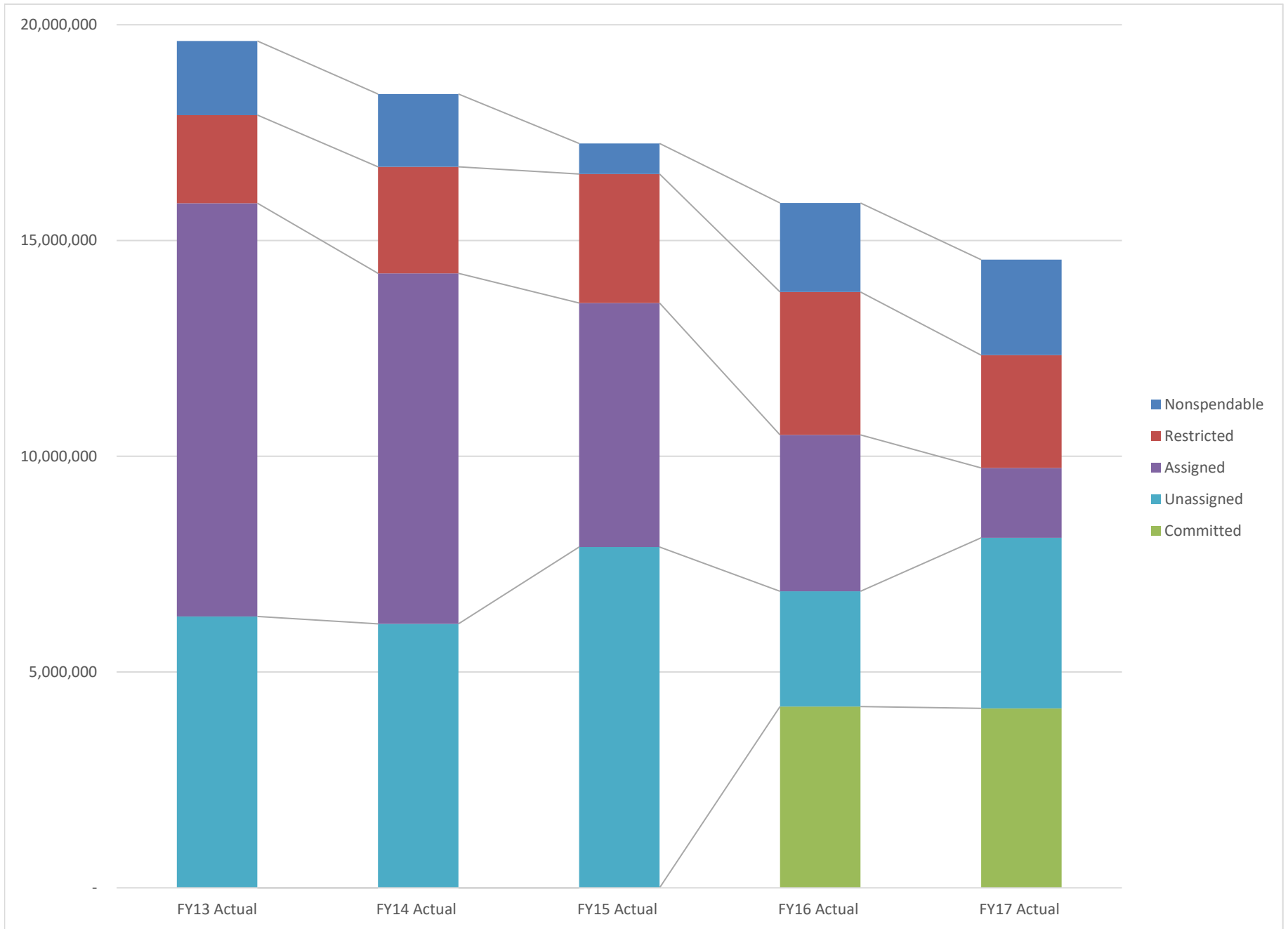
**School Board Presentation
January 15, 2018**

www.kpbsd.k12.ak.us

**Kenai Peninsula Borough School District
Fund Balance FY13 through FY17**

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

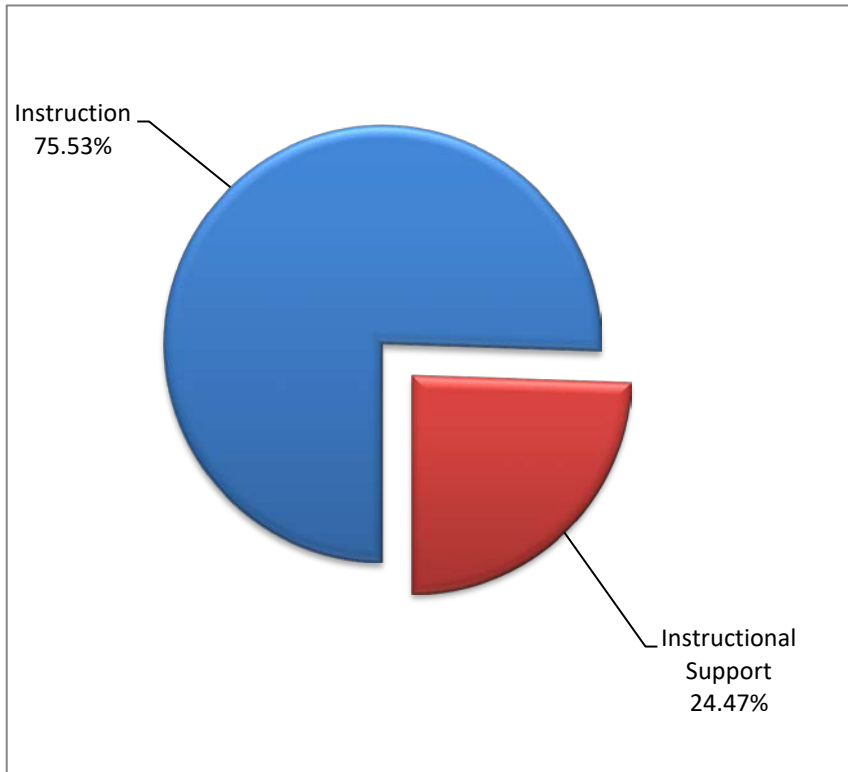




**Kenai Peninsula Borough School District
FY19 Preliminary General Fund Budget**

General Fund Expenditures by Function

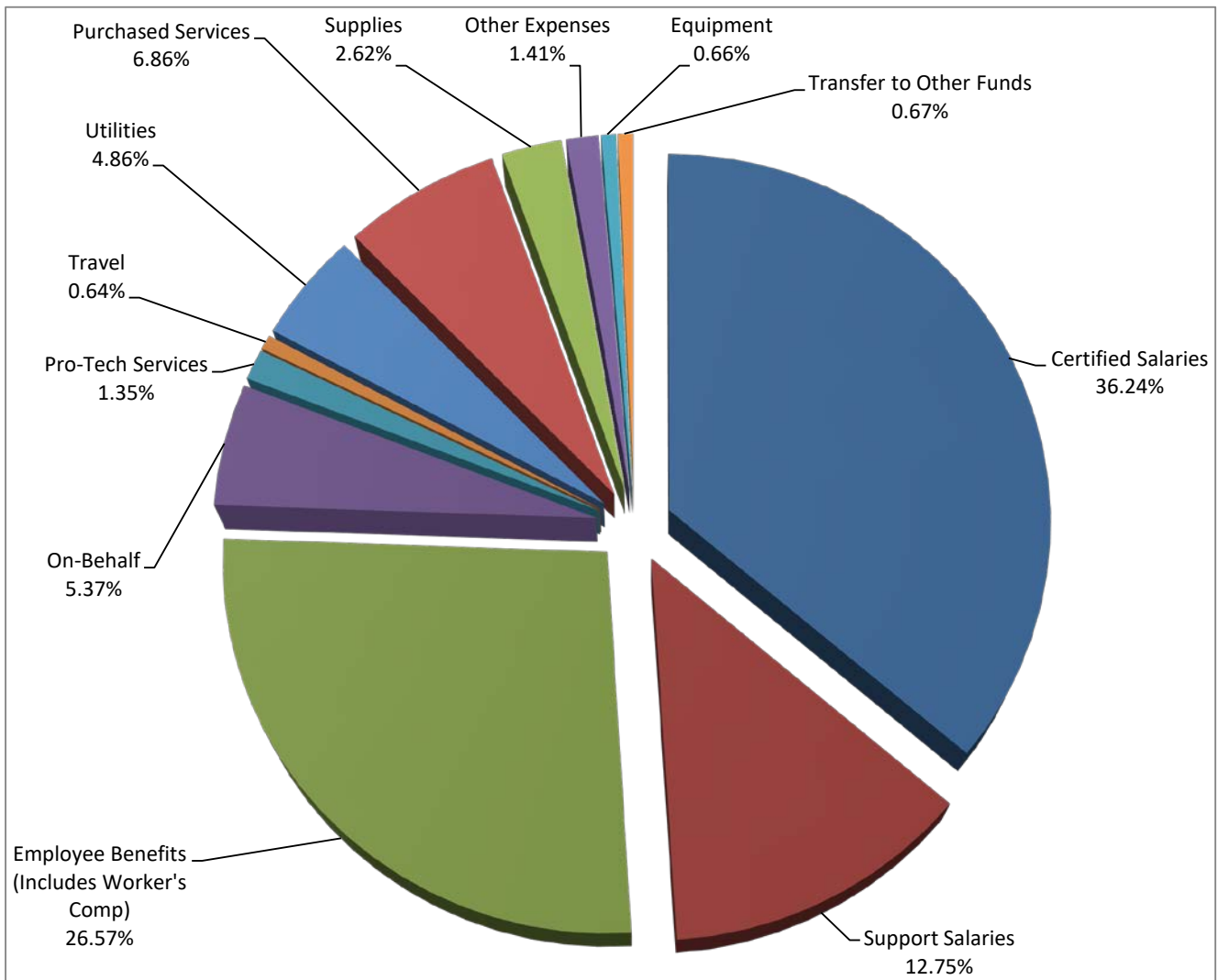
Code	Description	Preliminary FY19 Budget	
-4100	Regular Instruction	\$ 65,126,926	
-4200	Special Education Instruction	21,369,371	
-4220	Special Education Support - Pupil	5,431,284	
-4300	Support Services - Pupil	4,748,570	
-4350	Support Services - Instruction	3,295,049	
-4400	School Administration	6,442,770	
	Instruction Subtotal	<u>106,413,970</u>	75.53%
-4450	School Administration - Support	5,247,361	
-451X	District Administration	1,268,464	
-455X	District Administration - Support	5,999,811	
-4600	Operation and Maintenance of Plant	19,817,009	
-4700	Pupil Activities	2,141,036	
	Instructional Support Subtotal	<u>34,473,681</u>	24.47%
	Total Expenditures	<u>\$ 140,887,651</u>	<u>100.00%</u>
	Transfers to Other Funds *	<u>950,000</u>	
	Total Expenditures and Transfers	<u>\$ 141,837,651</u>	



**Kenai Peninsula Borough School District
FY19 Preliminary General Fund Budget**

Expenditures by Object

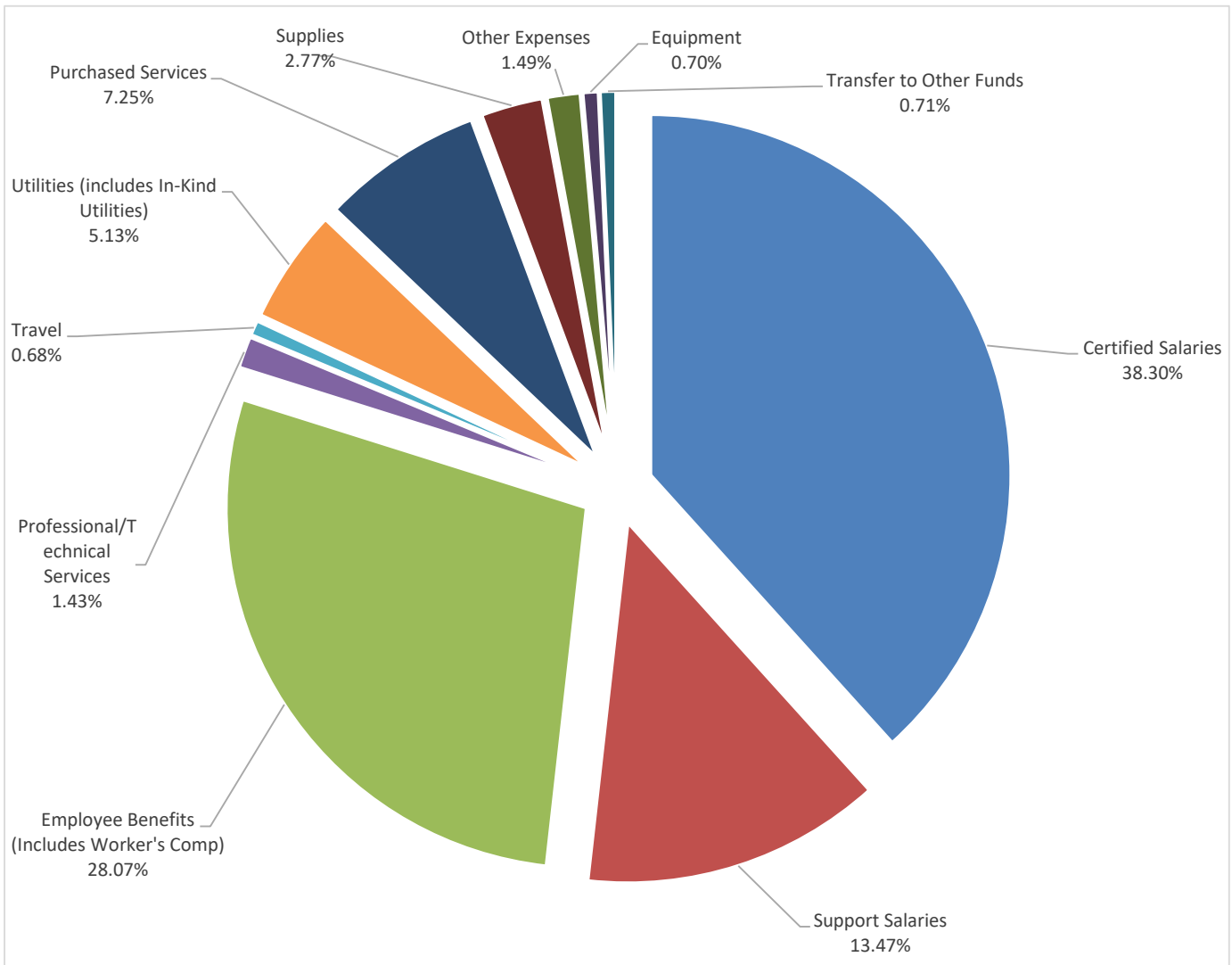
<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY19 Budget</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 51,422,502	36.24%
-32XX	Support Salaries	18,077,275	12.75%
-35XX	Employee Benefits (Includes Worker's Comp)	37,682,551	26.57%
-35XX	On-Behalf	7,614,044	5.37%
-41XX	Professional/Technical Services	1,915,093	1.35%
-42XX	Travel	908,471	0.64%
-43XX	Utilities (includes In-Kind Utilities)	6,890,285	4.86%
-44XX	Purchased Services	9,724,636	6.86%
-45XX	Supplies	3,720,318	2.62%
-4901	Other Expenses	1,996,142	1.41%
-51XX	Equipment	936,334	0.66%
-5500	Transfer to Other Funds	950,000	0.67%
		<u>\$ 141,837,651</u>	<u>100.00%</u>



**Kenai Peninsula Borough School District
FY19 Preliminary General Fund Budget**

Expenditures by Object - w/out on-behalf

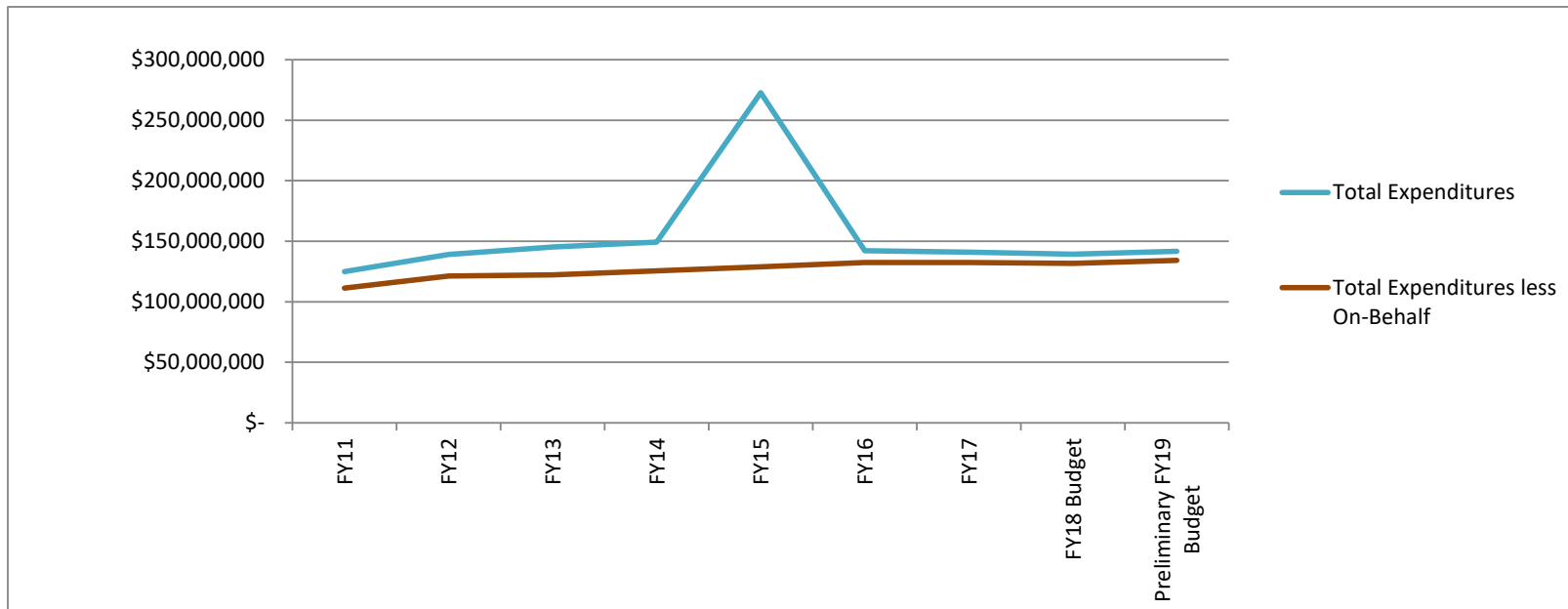
<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY19 Budget</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 51,422,502	38.30%
-32XX	Support Salaries	18,077,275	13.47%
-35XX	Employee Benefits (Includes Worker's Comp)	37,682,551	28.07%
-41XX	Professional/Technical Services	1,915,093	1.43%
-42XX	Travel	908,471	0.68%
-43XX	Utilities (includes In-Kind Utilities)	6,890,285	5.13%
-44XX	Purchased Services	9,724,636	7.25%
-45XX	Supplies	3,720,318	2.77%
-4901	Other Expenses	1,996,142	1.49%
-51XX	Equipment	936,334	0.70%
-5500	Transfer to Other Funds	950,000	0.71%
		\$ 134,223,607	100.00%



**Kenai Peninsula Borough School District
FY19 Preliminary General Fund Budget**

Total Expenditures and Total On-Behalf

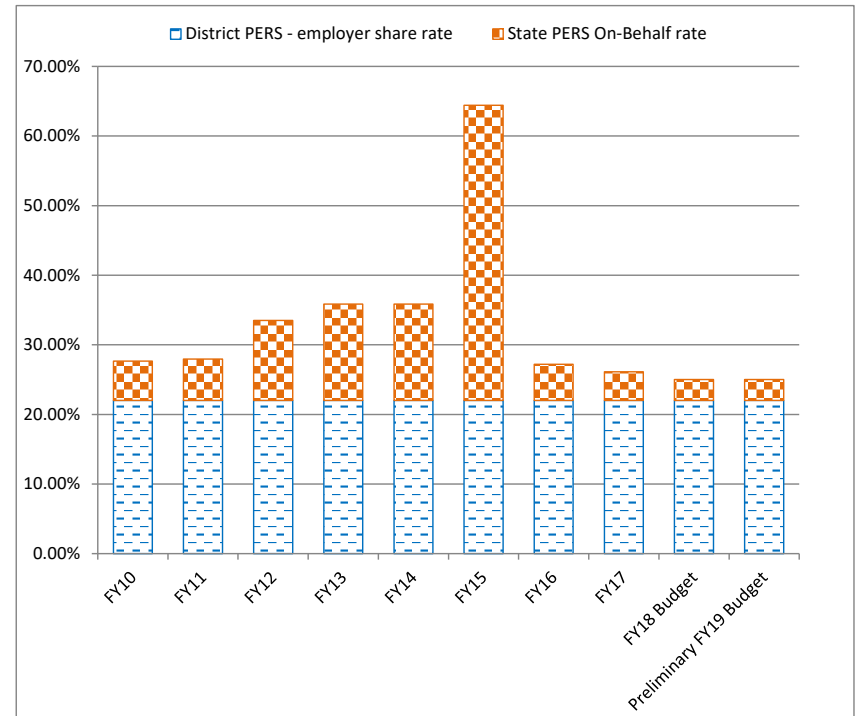
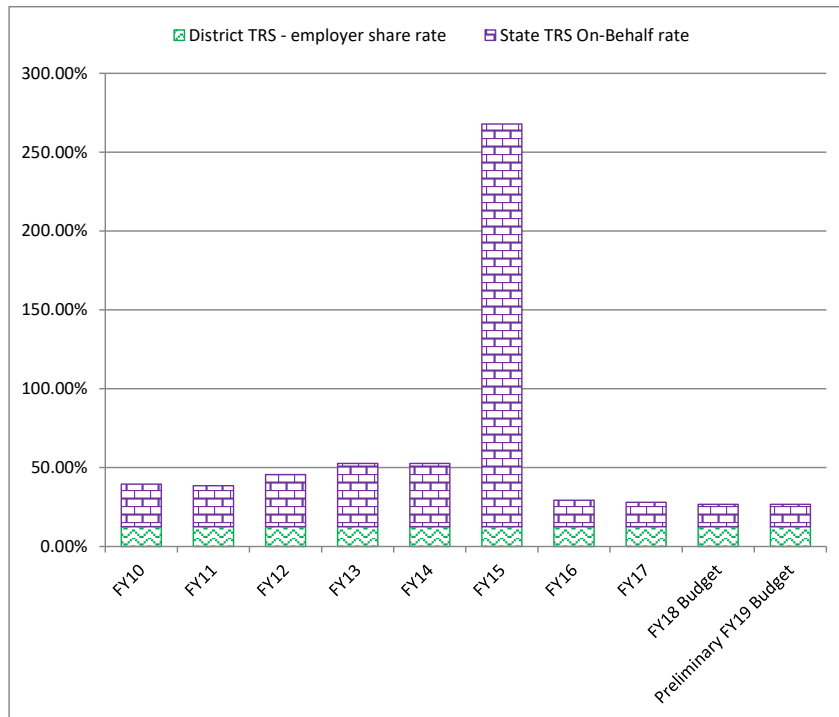
	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18 Budget</u>	<u>Preliminary FY19 Budget</u>
State TRS On-Behalf	\$ 12,261,269	\$ 15,417,040	\$ 19,868,298	\$ 21,055,069	\$ 133,498,407	\$ 8,560,061	\$ 7,603,279	\$ 7,059,734	\$ 7,059,734
State PERS On-Behalf	1,354,014	2,386,774	3,039,655	2,733,757	10,396,146	1,120,671	883,559	554,310	554,310
Total On-Behalf	13,615,283	17,803,814	22,907,953	23,788,826	143,894,553	9,680,732	8,486,838	7,614,044	7,614,044
Total Expenditures	\$ 124,940,921	\$ 138,995,990	\$ 145,234,534	\$ 149,334,044	\$ 272,731,469	\$ 142,197,864	\$ 141,065,303	\$ 139,250,295	\$ 141,837,651
Total Expenditures less On-Behalf	\$ 111,325,638	\$ 121,192,176	\$ 122,326,581	\$ 125,545,218	\$ 128,836,916	\$ 132,517,132	\$ 132,578,465	\$ 131,636,251	\$ 134,223,607



**Kenai Peninsula Borough School District
FY19 Preliminary General Fund Budget**

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

	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18 Budget</u>	<u>Preliminary FY19 Budget</u>
District TRS - employer share	\$ 5,519,989	\$ 5,683,133	\$ 5,858,595	\$ 6,024,239	\$ 6,113,673	\$ 6,203,227	\$ 6,187,965	\$ 6,111,975	\$ 6,199,371	\$ 6,335,882
State TRS On-Behalf	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,603,279	7,059,734	7,059,734
TRS Total	16,537,533	17,944,402	21,275,635	25,892,537	27,168,741	139,701,634	14,748,026	13,715,254	13,259,105	13,395,616
District PERS - employer share	2,883,039	2,874,792	3,222,825	3,415,619	3,465,403	3,691,531	3,804,969	3,903,414	3,741,040	3,734,461
State PERS On-Behalf	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,120,671	883,559	554,310	554,310
PERS Total	3,767,061	4,228,806	5,609,599	6,455,274	6,644,853	14,087,677	4,925,640	4,786,973	4,295,350	4,288,771
Total TRS/PERS	\$ 20,304,594	\$ 22,173,208	\$ 26,885,234	\$ 32,347,811	\$ 33,813,594	\$ 153,789,311	\$ 19,673,666	\$ 18,502,227	\$ 17,554,455	\$ 17,684,387
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	26.97%	26.00%	32.99%	40.11%	40.11%	255.29%	16.71%	15.46%	14.22%	14.22% *
TRS Total Rate	39.53%	38.56%	45.55%	52.67%	52.67%	267.85%	29.27%	28.02%	26.78%	26.78%
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	5.65%	5.96%	11.49%	13.84%	13.84%	42.41%	5.19%	4.14%	3.01%	3.01% *
PERS Total Rate	27.65%	27.96%	33.49%	35.84%	35.84%	64.41%	27.19%	26.14%	25.01%	25.01%

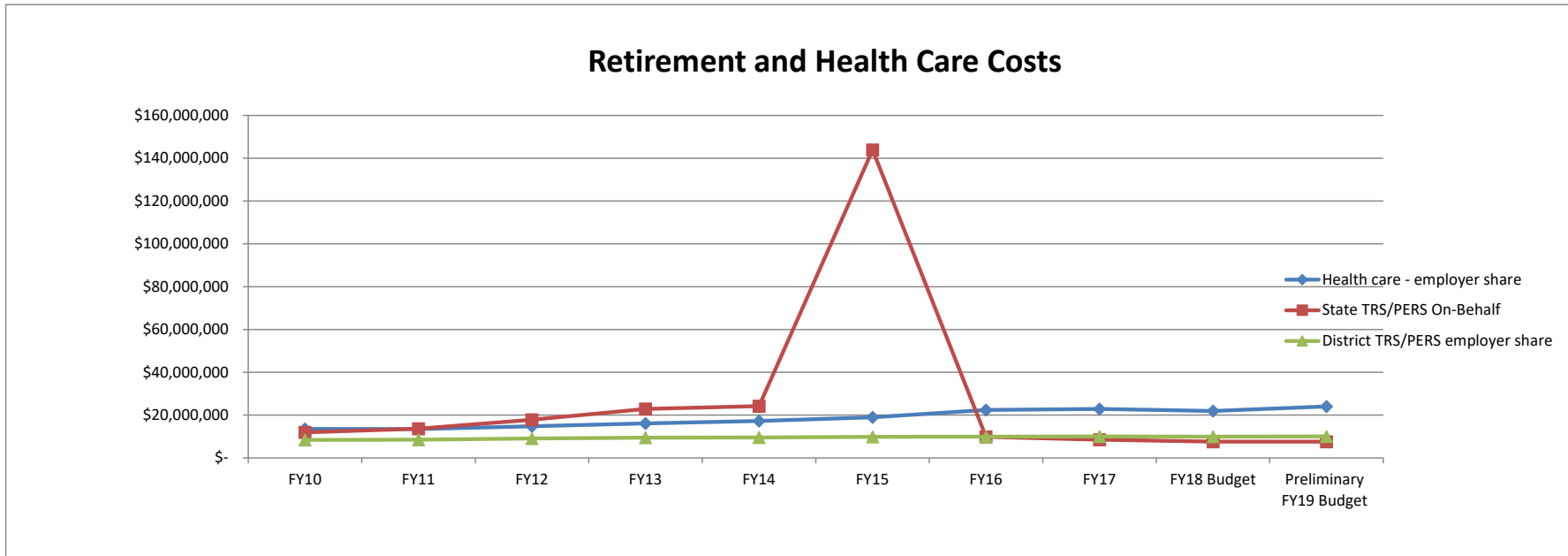


* Using FY18 rates at this time.

**Kenai Peninsula Borough School District
FY19 Preliminary General Fund Budget**

Retirement and Health Care Costs

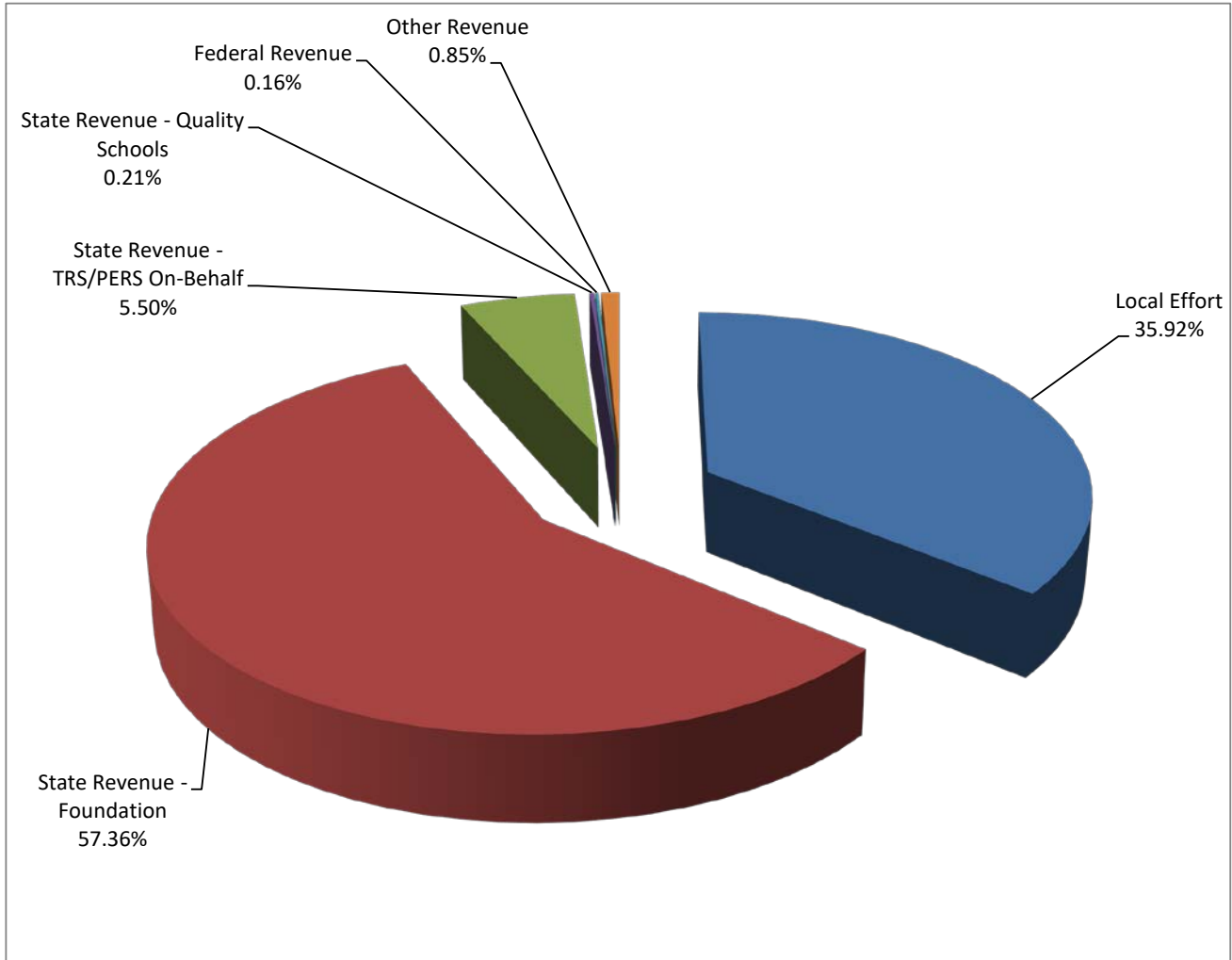
	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18 Budget</u>	<u>Preliminary FY19 Budget</u>
District TRS - employer share	\$ 5,519,989	\$ 5,683,133	\$ 5,858,595	\$ 6,024,239	\$ 6,113,673	\$ 6,203,227	\$ 6,187,965	\$ 6,111,975	\$ 6,199,371	\$ 6,335,882
District PERS - employer share	2,883,039	2,874,792	3,222,825	3,415,619	3,465,403	3,691,531	3,804,969	3,903,414	3,741,040	3,734,461
District TRS/PERS employer share	8,403,028	8,557,925	9,081,420	9,439,858	9,579,076	9,894,758	9,992,934	10,015,389	9,940,411	10,070,343
State TRS On-Behalf	11,017,544	12,261,269	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,603,279	7,059,734	7,059,734
State PERS On-Behalf	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	883,559	554,310	554,310
State TRS/PERS On-Behalf	11,901,566	13,615,283	17,803,814	22,907,953	24,234,518	143,894,553	9,867,342	8,486,838	7,614,044	7,614,044
Total TRS/PERS	\$ 20,304,594	\$ 22,173,208	\$ 26,885,234	\$ 32,347,811	\$ 33,813,594	\$ 153,789,311	\$ 19,860,276	\$ 18,502,227	\$ 17,554,455	\$ 17,684,387
Health care - employer share	\$ 13,529,785	\$ 13,486,191	\$ 14,775,278	\$ 16,127,857	\$ 17,225,219	\$ 18,986,686	\$ 22,434,335	\$ 22,930,067	\$ 21,928,819	\$ 24,051,141
Health care per employee	\$ 12,624	\$ 12,651	\$ 13,372	\$ 14,531	\$ 15,612	\$ 17,042	\$ 19,085	\$ 21,164	\$ 21,405	\$ 22,870



**Kenai Peninsula Borough School District
FY19 Preliminary General Fund Budget**

Revenue

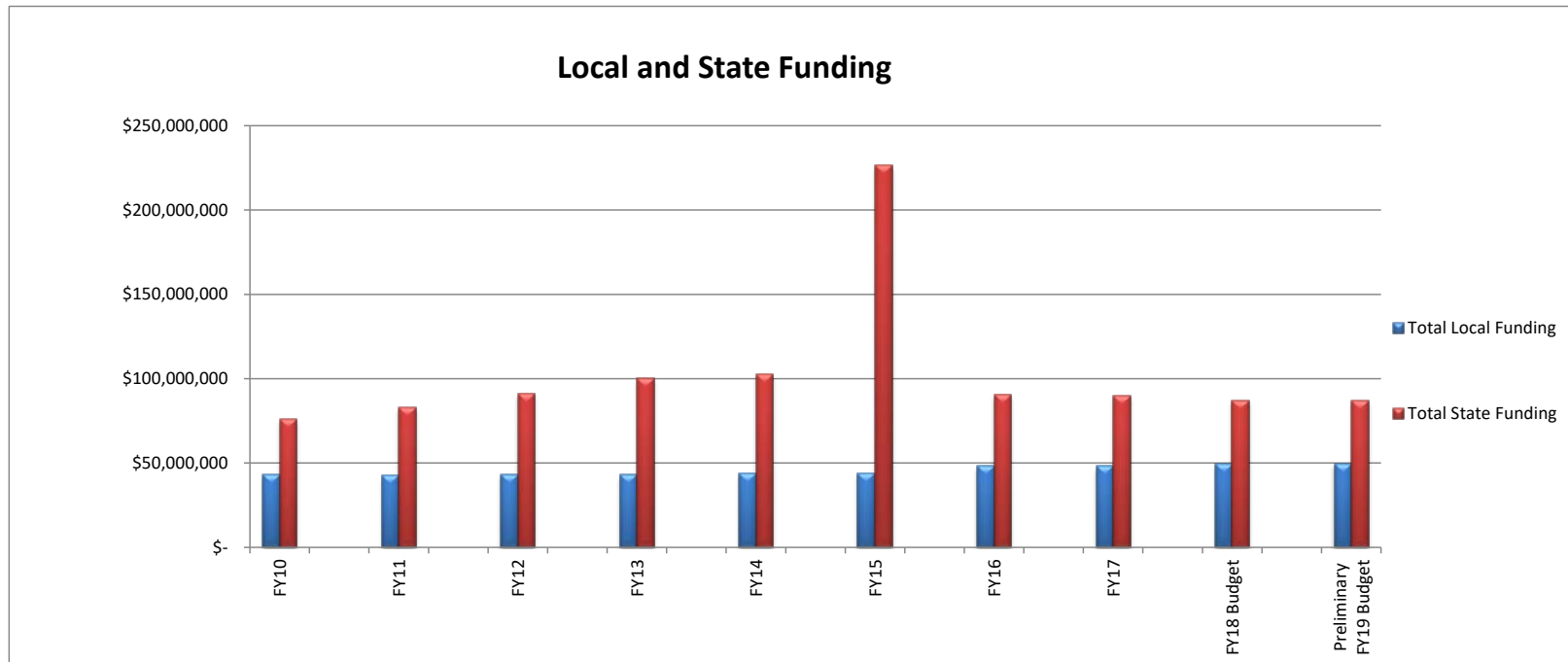
Local Effort	\$ 49,738,432	35.92%
State Revenue - Foundation	79,434,290	57.36%
State Revenue - TRS/PERS On-Behalf	7,614,044	5.50%
State Revenue - Quality Schools	287,724	0.21%
Federal Revenue	225,000	0.16%
Other Revenue	<u>1,180,000</u>	<u>0.85%</u>
 Total Revenue Budget	 <u><u>\$ 138,479,490</u></u>	 <u><u>100.00%</u></u>



**Kenai Peninsula Borough School District
FY19 Preliminary General Fund Budget**

Local and State Funding

	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18 Budget</u>	<u>Preliminary FY19 Budget</u>
Local Funding:										
Borough In-Kind	\$ 9,170,034	\$ 9,394,362	\$ 9,584,253	\$ 9,193,414	\$ 9,329,894	\$ 9,682,871	\$ 10,329,871	\$ 10,655,015	\$ 10,854,635	\$ 10,854,635
Borough Appropriations	33,813,342	33,193,773	33,666,882	33,806,586	34,170,106	34,330,654	37,908,561	37,583,417	38,883,797	38,883,797
Total Local Funding	\$ 42,983,376	\$ 42,588,135	\$ 43,251,135	\$ 43,000,000	\$ 43,500,000	\$ 44,013,525	\$ 48,238,432	\$ 48,238,432	\$ 49,738,432	\$ 49,738,432
State Funding:										
Foundation Program	\$ 64,062,960	\$ 69,123,351	\$ 71,895,908	\$ 75,563,384	\$ 74,891,748	\$ 79,159,764	\$ 80,288,271	\$ 81,308,106	\$ 79,432,887	\$ 79,434,290
Grants	250,195	263,359	270,389	275,933	274,963	282,259	285,377	287,068	286,697	287,724
Other State Revenue			1,404,575	1,734,738	3,182,001	3,008,638	-	-	-	-
TRS On-Behalf	11,017,544	12,261,269	15,417,040	19,868,298	21,055,069	133,498,407	8,560,061	7,603,279	7,059,734	7,059,734
PERS On-Behalf	884,022	1,354,014	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	883,559	554,310	554,310
Total State Funding	\$ 76,214,721	\$ 83,001,993	\$ 91,374,686	\$ 100,482,008	\$ 102,583,231	\$ 226,345,214	\$ 90,440,990	\$ 90,082,012	\$ 87,333,628	\$ 87,336,058



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

Budgeted In-Kind Per KPB Ordinance

	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget
Services					
Audit	\$ 58,250	\$ 60,400	\$ 62,415	\$ 63,700	\$ 63,700
Custodial	102,788	112,856	112,430	117,645	117,645
Maintenance	7,315,196	7,550,268	7,752,814	7,841,201	7,841,201
Utilities	82,768	85,600	87,600	89,900	89,900
Total Budgeted Services	7,559,002	7,809,124	8,015,259	8,112,446	8,112,446
Insurance					
Liability	478,107	573,090	765,970	765,970	765,970
Property	634,696	557,309	575,120	575,120	575,120
W/C	658,089	729,823	973,522	1,201,479	1,201,479
Total Budgeted Insurance	1,770,892	1,860,222	2,314,612	2,542,569	2,542,569
Total Budgeted In-kind	\$ 9,329,894	\$ 9,669,346	\$ 10,329,871	\$ 10,655,015	\$ 10,655,015

Actual In-Kind Expenditures

	FY14 Actual	FY15 Actual	FY16	FY17	FY18
Services					
Audit	\$ 58,070	\$ 66,366	\$ 62,561	\$ 58,384	\$ -
Custodial	109,859	108,150	112,608	114,352	-
Maintenance	6,957,118	7,353,201	7,509,321	7,822,761	-
Utilities	74,374	83,989	85,200	84,002	-
Total Actual Services	7,199,420	7,611,706	7,769,690	8,079,499	-
Insurance					
Liability	478,107	573,090	765,970	765,970	-
Property	634,696	557,309	575,120	575,120	-
W/C	658,089	729,823	973,522	1,201,479	-
Total Actual Insurance	1,770,892	1,860,222	2,314,612	2,542,569	-
Total Actual In-kind	\$ 8,970,312	\$ 9,471,928	\$ 10,084,302	\$ 10,622,068	\$ -
Difference between Budget and Actual	\$ 359,582	\$ 197,418	\$ 245,569	\$ 32,947	\$ -

KPB In-Kind Services Fund Balance

Beginning KPB In-Kind Fund Balance	\$ 1,485,931	\$ 1,845,512	\$ 2,042,930	\$ 2,288,499	\$ 1,321,447
Reallocation of Fund Balance				(1,000,000)	-
Restated KPB In-Kind Fund Balance				1,288,499	1,321,447
Ending KPB In-Kind Fund Balance	1,845,512	2,042,930	2,288,499	1,321,447	-
Increase/(Decrease)	\$ 359,581	\$ 197,418	\$ 245,569	\$ 32,948	\$ -

KPBSD
FY18
FOUNDATION FORMULA

11/27/2017
FY19 Preliminary Foundation Estimate

		ADJUSTED ADM	
Step #1	Run all Schools through the Foundation Formula		
Step #2	Total All KPBSD Schools 8,043.00	10,330.55	(AS 14.17.450. School Size Factor)
Step #3	District Cost Factor	1.171	(AS 14.17.460. District Cost Factors)
	Total After Adjustment for District Cost Factor	12,097.07	
Step #4	Special Needs Factor	1.2	(AS 17.17.420. Special Needs)
	Total After Adjustment for Special Needs Factor	14,516.49	
Step #5	Vocational Education Adjustment	1.015	(CS SB 84+HCS CSSB 182)
	Total After Adjustment for High School Vocational Education	14,734.24	
Step #6	Special Education Intensive Services Factor (13* 199)	2587	(AS 17.17.420. Intensive Services Funding)
	Adjusted Students + Special Education Intensive Services	17,321.24	
Step #7	Correspondence (735 * .90)	661.5	(AS14.17.430 Funding for Correspondence)
	Total District Adjusted ADM	17,982.74	
Step #8	Base Student Allocation Value	\$5,930	(AS 14.17.470. Base Student Allocation)
Step #9	Basic Need	\$106,637,648	
Step # 10	Less Required Local Effort (.00265 * 10,265,418,090)	\$27,203,358	(AS 14.17. 410.(b)(2) Public School Funding)
Step # 11	Regular State Aid FY19	\$79,434,290	

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Borough Required and Maximum Allowable Revenue Estimate
Initial Estimate Based On Projected Enrollment
Preliminary FY19 Required and Maximum Allowable Contribution Estimates**

11/27/2017

Required FY 19 Contribution Options (The Lesser of the Following Two)

A. 2017 Full Tax Value x 2.65 Mills =	\$ 10,265,418,090	x .00265 :	\$27,203,358
B. 45% of FY18 (Prior Year) Basic Need + QS =	\$ 106,774,815	x 45% =	\$48,048,667

Additional Allowable Local FY 19 Contribution Options (The Greater of the Following Two)

A. 23% of FY19 Basic Need + Quality Schools	\$ 106,925,372	x 23% =	\$24,592,836
B. 2017 Full Tax Value x 2 Mills =	\$ 10,265,418,090	x .002 =	\$20,530,836

Maximum Local Contribution Allowable FY 19 (The Sum of the Following Two)

Required Local Contribution =	\$27,203,358	
Additional Allowable Local =	<u>\$24,592,836</u>	
Total Maximum Allowable Contribution =		\$51,796,193

FY19 Budgeted Borough Support \$ 49,738,432

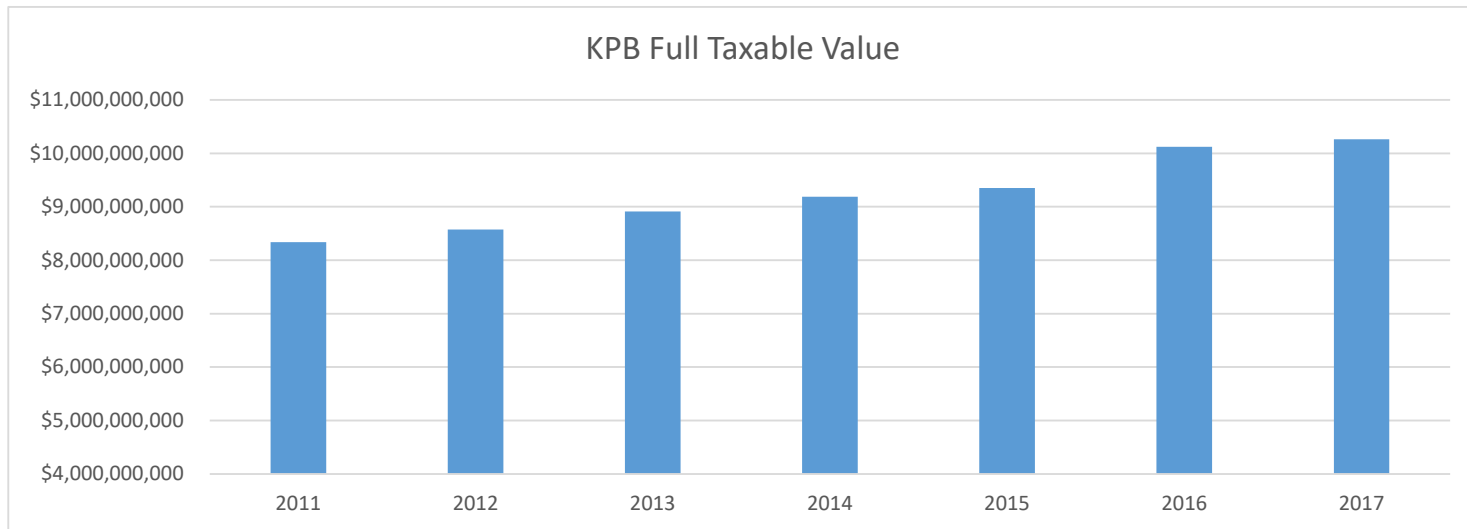
Room to Maximum Allowable \$2,057,761

History of KPBSD Full Taxable Value

2011 Full Tax Value	\$ 8,338,641,710	FY 18 Projected Basic Need	\$ 106,487,560
2012 Full Tax Value	\$ 8,573,591,170	Quality Schools	<u>\$ 287,255</u>
2013 Full Tax Value(Original)	\$ 8,903,375,090	Total for Required Projection	\$ 106,774,815
2013 Full Tax Value(Revised)	\$ 8,910,264,290	FY 19 Projected Basic Need	\$ 106,637,648
2014 Full Tax Value	\$ 9,186,472,890	Quality Schools	<u>\$ 287,724</u>
2015 Full Tax Value	\$ 9,349,916,890	Total for Additional Allowable Projection	\$ 106,925,372
2016 Full Tax Value	\$ 10,122,329,820		
2017 Full Tax Value	\$ 10,265,418,090		

Kenai Peninsula Borough School District
 Kenai Peninsula Borough Full Taxable Value

	2011	2012	2013	2014	2015	2016	2017
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	\$ 10,265,418,090



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 1.00FTE if enrollment >350

ELEMENTARY SCHOOLS GRADES K-6 100-249

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

HIGH SCHOOL/MIDDLE SCHOOL

Secondary Classroom	1:25 pupil/teacher ratio – High School 1:25 pupil/teacher ratio – Middle School
Secondary Program Staffing	15% of classroom allocation
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 Schools only)
Secondary Read 180	.50 FTE if enrollment 80-150 (Middle Schools only) 1.0 FTE if enrollment >150 (Middle Schools only)
Secondary Intervention	.50 FTE if enrollment 80-150 (Middle Schools only) 1.0 FTE if enrollment >150 (Middle Schools only)

SMALL SCHOOLS<200

Small Schools Elementary Classroom	1:17.5 pupil/teacher ratio Grades K-6 (1.0 FTE minimum) if ADM <25
Small Schools Elementary Specialists	1.0 FTE if Grade K-6 enrollment >100
Small Schools Secondary Program Staffing	1.0 FTE if Grades 7-12 enrollment 8-20 2.0 FTE if Grades 7-12 enrollment 21-40 1:19.5 pupil/teacher ratio if Grades 7-12 enrollment > 40
Small Schools Intervention	.50 FTE if enrollment >= 75 (K-8 schools only)

SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

Elementary Custodian	Average of 1.0 FTE/20,000 Square Feet and 1:125 pupil/custodian ratio
Elementary Secretary	1.0 FTE if enrollment < =275 1:275 pupil/secretary ratio if enrollment >275
Elementary Library Aide	.38 FTE if Grades K-6 enrollment < =275 .44 FTE if Grades K-6 enrollment > =276

HIGH SCHOOL

High School Custodian	Average of 1.0 FTE/22,000 Square Feet and 1:200 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 1:200 pupil/custodian ratio
Middle School Secretary	1:200 pupil/secretary ratio, .88 FTE minimum
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 >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
FY19 Preliminary General Fund Budget

The FY19 Preliminary General Fund Budget reflects:

Revenue	\$ 138,479,490
Expenditures	<u>141,837,651</u>
Deficit	(3,358,161)
Use of 1/3 Unassigned Fund Balance	<u>1,318,109</u>
Remaining Deficit	<u><u>\$ (2,040,052)</u></u>