



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Office of Superintendent

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March 26, 2004

TO: Board of Education

FROM: Donna Peterson, Ed.D.
Superintendent

A handwritten signature in cursive script that reads "Donna Peterson". The signature is written in black ink and is positioned to the right of the printed name "Donna Peterson, Ed.D." in the "FROM:" field.

SUBJECT: School Consolidation

On January 28, 2004 a two page report was presented regarding school consolidation. At the February 2nd Board of Education meeting, specific information was presented regarding the process undertaken for identifying possible school closures, which resulted in the conclusions reached in the report. The data in this document includes information presented during that work session, as well as other detailed information used in the consolidation review process.

Further work will be undertaken, as time permits, in this area of gaining efficiencies; specifically, in the areas of identifying potential consolidations for schools in the larger communities, as the trend of declining enrollment continues. It should be understood that, although this work continues as a "gathering information project", much community input and Board discussion will need to occur before specific school closures are addressed.

**Kenai Peninsula Borough
School District**

School Consolidation Report

Dr. Donna Peterson, Superintendent

March, 2004

**Kenai Peninsula Borough School District
School Consolidation
March, 2004**

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Kenai Peninsula Borough School District
Prepared 3/15/04, Dr. Donna Peterson

I. Internal Report - Consolidation of Schools

Purpose:

The ongoing conversation regarding doing business more efficiently in the school district has included the subject of closing schools. The Board of Education has taken action on the closure of Nikiski Elementary for fall 2004. Three reports (Future Budget Considerations - April, 2002; Preliminary Long Range Plan for Consolidating Schools - December 2002; and Consolidation Update - January 2004) and numerous worksessions have occurred since the conversation began in earnest as part of a budgetary discussion in spring 2002. The purpose of this report is to capture and organize the data regarding this topic so that it becomes part of the institutional memory of the school district and a starting point for any further discussions on this matter.

Governing Statute:

In communities with eight eligible children, a district must provide an elementary school program, but may elect to opt out of a secondary program (4 AAC 05.040). However, once a District has enacted a school program in a particular community, it cannot discontinue the school without adequate notice of its intent to do so and approval of the Department of Education (4 AAC 05.090).

Note: Elementary is not clearly defined as K-6 or K-8

Trends:

Community pressure to offer what has been available in the past and to keep class sizes small continues. With the continuing decline in enrollment and budgetary shortfalls of the District, the gap grows between programs previously available in a school and what will be offered to a smaller student body with a higher pupil teacher ratio (PTR).

Background:

In an effort to be responsive to the District's needs, group ideas, and school board wishes, the administration has been placed in the position of researching and providing information quickly and on a massive scale regarding the "best ways" to maximize efficiency of buildings in the District. A similar project in any other business or district would likely be facilitated by an expert in the field and be a long term project. However, knowing that those closest to the issue sometimes can best provide answers, District administration has taken on the consolidation discussion for the last two years. KPBSD is in the business of constantly studying how business in the District is done and how it can be improved. While an outsider might view the consolidation discussion as a fait accompli or a conspiracy (depending on personal viewpoint), the conversation itself has been important. What appears confusing to some is really the story of responding to the times, the current available information, and the expectation that "doing something" is necessary. A few milestones in the consolidation process should be noted:

- A. Spring 2002 consolidation discussion focused on numbers; identifying enrollment figures and school capacity figures that would trigger consolidation review. Some guiding principles set forth in the Future Budget Considerations report:
 - 1) Closing small schools in isolated communities would be difficult because of long bus rides and funding formula favoring of small separate sites
 - 2) 12 months of targeted communication would be preferred with affected sites
 - 3) The ramifications of the decision to close a community's school should not be underestimated

- B. December 2002, Preliminary Long Range Plan for Consolidating Schools focused on "comprehensive programs" which provide a traditional variety of student opportunities for schools of a specific size: 350-500 student elementary schools, 700-900 student middle and high schools. Feedback referenced in the report relating to closing schools included:
- 1) Input to close everyone else's school but not the one in "my town"
 - 2) Anger at past decisions that built an infrastructure that can no longer be supported
 - 3) Understanding that the topic needs further study and will generate more questions than answers
- C. January 13, 2004 consolidation conversation accelerated because of three factors:
- 1) Clear direction from the Board to do everything necessary in the budget to protect PTR
 - 2) Budget Review Committee recommended closing of schools as a reasonable option for balancing the FY05 budget
 - 3) Information from Nikiski/North Star consolidation that a year long process for consolidation decisions might not be necessary

Following the January 2004 budget conversations, the feedback, uncertainty, and rumors surrounding this topic were unprecedented in the district. Everyone had an opinion; opinions ranged from the assurance that closing a school in a community would "kill" the community to belief that the credibility of the District would be enhanced if they would just close "all those small, inefficient schools." Over one hundred man-hours of review went into the district wide consolidation effort which eventually ended up being discarded due to the factors alluded to in the early reports on this topic. Some might view this effort as meaningless but it is important to note that only through intense study could the assumptions implicitly understood in 2002 be proven so that the conclusions reached in 2004 would not need to be reconsidered without additional, changed information at a later point in time.

- D. January 28, 2004 update recommended that nothing further occur regarding closing of schools without extensive study. Three filters were used to reach this conclusion:
- 1) Reviewing optimum size for instruction identified forty schools that would be considered "wrong sized" by the comprehensive schools criteria.
 - 2) Applying the standards of limiting travel to 20 miles or sixty minutes one way, combining buildings to reach capacity, and locating buildings where enrollment trends reflect growth, yielded nine schools that could be closed with boundaries of twenty schools affected
 - 3) Planning for a comprehensive district wide consolidation effort closing the schools noted in #2 above would result in less funding for the District due to community and school size variables in the funding formula

Supporting Information:

Attached are the following documents supporting the 1/28/04 information:

- 1) Preliminary Plan Review methodology and assumptions
- 2) Transportation information
- 3) Building capacity of identified schools

- 4) Worksession documents:
 - KPBSD map
 - Regional list of school enrollment/capacity (Appendix II and III)
 - KPBSD enrollment/building number graph
 - Community List/Community Factor/School Size Factor
 - School consolidation category list
- 5) Revenue/expenditures for district wide consolidation effort
- 6) Additional considerations for future action

What's Next:

Because of the number of schools in our district and the possible combinations, consolidation conversations are complicated and should not be entered into lightly. The reaction from the "potential for closing" list has been extreme. Though one's value system might be that a range of student opportunities is critical to success, many parents would argue that a small school with only one teacher can provide an equal or even better educational program. While the process is not complete, it is clear that the instructional program to be offered by the combined Nikiski/North Star Elementary School will be enhanced from that which was previously available at the two separate schools. Therefore, despite concerns for change, the administration believes efforts should cautiously continue to study this issue and plan for the future.

Many new factors are immediately coming into play that will affect this district conversation, specifically:

- 1) The requirement in fall 2005 to provide transportation to school students that are enrolled in a school that doesn't made adequate yearly progress for a second year
- 2) The requirement in fall 2006 that all teachers be highly qualified in a content area in order to teach
- 3) The need to consolidate bus stops/routes to continue assuring that transportation costs in the District are self supporting

The best thinking from the administration at this time, regarding next steps for consolidation, are as follows:

- 1) Review the rationale and history of the 18 community designations – determine and apply for changes as necessary
- 2) Make a concerted effort to enter all physical addresses of students so boundaries can be shifted as appropriate for schools. Boundary changes are by their very nature contentious. To quote a recent ADN story, "Deciding boundaries can mean splitting up neighborhoods - or rerouting families with long traditions at one school to a new one. The trick is drawing clear, sensible, politically acceptable lines while not leaving any school with a disproportionately large enrollment."
- 3) Continue welcoming aspects of "out of area" attendance policy, allowing choice but expecting that transportation be provided by the parent
- 4) Staff small schools according to formula and work to provide distance classes and shared staff to assure opportunities in specialized areas
- 5) Analyze regions and work with communities to build understanding of advantages of combining specific schools. Request a waiver from State DEED if necessary when closing schools, to not incur a funding loss.

Summary:

"What ifs" and "the District should have" abound about consolidation. Thoughtful, reflective communication and planning should occur on this topic as decisions made with a maximum amount of community input are best. District administration believes that consolidation will continue to be a topic of utmost concern/interest/debate by members of the Board of Education and looks forward to those conversations.

II. Data Review

Preliminary Planning for District-wide Consolidation Effort

Comprehensive schools research shows a size range that is best from an "opportunities for students" perspective as 350-500 for elementary schools; and 700-900 for secondary schools. KPBSD has only three schools that meet this research criteria - K-Beach (411), Nikiski/North Star (378), and Redoubt (377). Using this instructional criteria as the starting point for combining schools, the methodology and assumptions outlined below were applied.

Methodology Used:

- 1) Identify schools to reconfigure and close based on improving instructional program, proximity to other sites and available capacity
- 2) Use list of closures and remaining sites and move students by grade level to appropriate location to estimate updated FY05 enrollment
- 3) Use updated enrollment estimates with existing staffing formulas to determine staffing needs at each location
- 4) Move staff from closed or reconfigured schools using actual salary amounts when possible, using percentage of students moved to new location (s)
- 5) Adjust salary and benefit accounts to reflect loss/gain at each location based on updated staffing needs
- 6) Use percentages of students moved to new locations to recalculate percentages of costs that will move to the new locations with the students (telephone, postage, supplies)
- 7) Adjust preliminary FY05 budgets to reflect increases and decreases by location to reflect adjusted FY05 budget

Assumptions Include:

- 1) Although certification is not universal, for this report, a regular certified teacher is assumed to be able to move to another school from a certification perspective
- 2) Nurses, bilingual instructors, library aides, special services teachers (including Quest teachers) and instructional aides move with students by percentage to new locations
- 3) Theater technicians and pool managers are not reassigned from closed locations

Results:

- 1) Close Razdolna and move students to McNeil Canyon (K-12)
- 2) Close Paul Banks and move students to McNeil Canyon and West Homer Elementary (K-6)
- 3) Close Chapman and move students to West Homer, HMS and Niniilchik
- 4) Close Nikolaevsk and move students to West Homer, HMS, and Niniilchik
- 5) Change K-Beach boundaries and move more students to Kenai
- 6) Close Tustumena and move students to Soldotna El and K-Beach
- 7) Close Sterling and move students to Soldotna El and Redoubt
- 8) Close Cooper Landing and move students to Soldotna El
- 9) Close Moose Pass and move students to Seward El
- 10) Close Skyview and move students to SoHi and KCHS

What is a Reasonable Distance for Students to be Transported?

Twenty (20) miles by road or sixty (60) minutes one way on a bus were the standards used for "acceptable" transportation distances.

Related Questions:

- 1) Where would buildings be located today if we were starting from scratch with the current enrollment numbers and trends?
- 2) What boundary changes could occur simultaneously allowing buildings to be at capacity and therefore running more efficiently?

Assumptions:

- 1) The program at the "new" school must be better instructionally that what would otherwise be available with the current configurations
- 2) Transportation costs cannot increase - changes to routes and boundaries will likely need to be made to make this requirement a reality
- 3) As the definition of community is unclear in statute (interpretation ranges from a neighborhood to a borough) building capacity and proximity to other buildings is a better filter for decision making

Note: Further study revealed that this assumption was inaccurate

The schools meeting the parameters of this category's intent are:

School	Capacity	04 Enroll (%cap)	Miles to:
Razdolna	50	39 (78%)	McNeil – 12
Cooper Landing	50	14 (28%)	SoEl – 44
Moose Pass	65	35 (54%)	Seward – 30
Sterling	325	176 (54%)	Soldotna – 12
Tustumena	400	175 (44%)	Soldotna – 15
Skyview	600	568 (95%)	Soldotna - 3; Kenai15
Chapman	225	146 (65%)	Ninilchik - 22; Homer - 15
Nikolaevsk	250	88 (35%)	Ninilchik - 33; Homer - 26
Paul Banks	350	202 (58%)	W. Homer - 2; McNeil - 11

Other schools well below capacity, reviewed but not considered candidates for consolidation, are:

Hope: 100 - 13 (13% capacity) - 74 miles to Seward
Port Graham: 50 - 29 (58% capacity) - flight required
Susan B. English: 200 - 66 (33% capacity) - flight required
Tebugna: 125 - 46 (37% capacity) - flight required

Can Students Fit (Building Capacity) Into the Identified Schools?

School	Capacity	Current	+	-	Total
Soldotna El	550	279 (51%)	176 Sterling, 14 CL		469 (85%)
Redoubt	500	377 (75%)	75 Tustumena		452 (90%)
K-Beach	500	411 (82%)	100 Tustumena	50 Kenai	461 (92%)
Sears (K-3)	500	291 (58%)	103 MtnView,25 K-B		419 (84%)*
Mtn.V(4-6)	500	327 (65%)	107 KMS, 25 K-B	-103 Sears	356 (71%)*
KMS (7-8)	550	354 (64%)	20 SMS	-107 MV	267 (49%)*
KCHS	800	520 (65%)	284 Skyview		804 (100%)
SoHi	800	535 (67%)	284 Skyview		819 (102%)
Ninilchik	400	169 (42%)	175 Chapman & Nikolaevsk		344 (86%)
W. Homer	500	254 (51%)	150 Paul Banks 45AP		454 (91%)
HMS	375	235 (63%)	14 Chapman & Nikolaevsk		249 (66%)
McNeil	250	111 (44%)	52 Paul Banks, 39 Raz		202 (81%)
Seward El	500	301 (60%)	35 Moose Pass		336 (67%)

*As soon as numbers allow, students in the four Kenai area schools could be consolidated into three schools by closing one of the schools (Sears, Mtn. View, or KMS) and reconfiguring the grade levels as K-4 and 5-8 **or** change boundaries and move more Nikiski students toward Kenai, closing one of the schools in Nikiski (making one K-12 Nikiski school).

Enrollment Projection by Area

School	Capacity (cap)	03/04	% cap	04/05	% cap	05/06	% cap	06/07	% cap	07/08	% cap	08/09	% cap	09/10	% cap
Homer Area															
Chapman	225	144	64%	146	65%	147	65%	152	68%	147	65%	149	66%	153	68%
Fireweed Academy	*	30	N/A	32	N/A	36	N/A	41	N/A	36	N/A	33	N/A	30	N/A
Homer Flex	75	38	51%	50	67%	50	67%	50	67%	50	67%	50	67%	50	67%
Homer High	600	461	77%	478	80%	517	86%	519	87%	491	82%	478	80%	433	72%
Homer Middle	375	229	61%	235	63%	202	54%	177	47%	168	45%	160	43%	189	50%
Kachemak Selo	100	83	83%	85	85%	91	91%	87	87%	88	88%	90	90%	86	86%
McNeil Canyon	250	113	45%	111	44%	116	46%	122	49%	131	52%	136	54%	134	54%
Nikolaevsk	250	89	36%	88	35%	84	34%	83	33%	77	31%	76	30%	74	30%
Ninilchik	400	181	45%	169	42%	161	40%	152	38%	144	36%	122	31%	114	29%
Paul Banks	350	214	61%	202	58%	183	52%	186	53%	188	54%	186	53%	187	53%
Razdolna	50	36	72%	39	78%	43	86%	44	88%	46	92%	48	96%	48	96%
Voznesenka	150	138	92%	136	91%	134	89%	125	83%	118	79%	111	74%	104	69%
West Homer Elem	500	285	57%	254	51%	273	55%	265	53%	262	52%	267	53%	244	49%
Kenai Area															
Aurora Borealis Charter	*	171	N/A	180	N/A	189	N/A	189	N/A	189	N/A	189	N/A	190	N/A
Kenai Alternative	125	77	62%	85	68%	82	66%	80	64%	80	64%	80	64%	80	64%
Kenai Central	800	502	63%	520	65%	509	64%	515	64%	476	60%	470	59%	461	58%
Kenai Middle	550	376	68%	354	64%	353	64%	331	60%	327	59%	291	53%	284	52%
Mountain View	500	337	67%	327	65%	291	58%	284	57%	291	58%	310	62%	313	63%
Sears	500	302	60%	291	58%	310	62%	313	63%	307	61%	310	62%	309	62%
Nikiski Area															
Nikiski Elem	500	179	36%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Nikiski Middle/Senior	600	476	79%	447	75%	439	73%	441	74%	425	71%	380	63%	359	60%
North Star	500	224	45%	378	76%	348	70%	323	65%	301	60%	307	61%	294	59%
Seward Area															
Moose Pass	65	33	51%	35	54%	35	54%	37	57%	36	55%	36	55%	34	52%
Seward Elem	500	323	65%	301	60%	303	61%	306	61%	303	61%	310	62%	304	61%
Seward High	400	274	69%	269	67%	253	63%	250	63%	229	57%	207	52%	197	49%
Seward Middle	300	116	39%	118	39%	103	34%	89	30%	94	31%	93	31%	97	32%
Spring Creek	55	37	67%	55	100%	55	100%	55	100%	55	100%	55	100%	55	100%
Soldotna Area															
Cooper Landing	50	13	26%	14	28%	16	32%	16	32%	17	34%	17	34%	17	34%
K-Beach	500	440	88%	411	82%	392	78%	390	78%	390	78%	386	77%	373	75%
Montessori Charter	*	89	N/A	90	N/A	65	N/A	39	N/A	37	N/A	45	N/A	45	N/A
Redoubt	500	407	81%	377	75%	367	73%	356	71%	351	70%	346	69%	333	67%
Skyview	600	556	93%	568	95%	560	93%	569	95%	568	95%	547	91%	519	87%
Soldotna Elem	550	292	53%	279	51%	264	48%	265	48%	268	49%	276	50%	285	52%
Soldotna High	800	516	65%	535	67%	570	71%	584	73%	568	71%	547	68%	519	65%
Soldotna Middle	550	536	97%	546	99%	527	96%	457	83%	417	76%	393	71%	389	71%
Sterling	325	203	62%	176	54%	164	50%	160	49%	155	48%	165	51%	165	51%
Tustumena	400	205	51%	175	44%	169	42%	159	40%	148	37%	139	35%	139	35%
Other Locations															
Connections	**	506	N/A	599	N/A	612	N/A	625	N/A	638	N/A	651	N/A	664	N/A
Hope	100	20	20%	22	22%	24	24%	25	25%	24	24%	26	26%	26	26%
Kenai Youth Facility	10	10	100%	10	100%	10	100%	10	100%	10	100%	10	100%	10	100%
Nanwalek	50	63	126%	64	128%	65	130%	67	134%	65	130%	65	130%	63	126%
Port Graham	50	30	60%	29	58%	28	56%	23	46%	17	34%	18	36%	16	32%
Susan B English	200	73	37%	66	33%	69	35%	68	34%	64	32%	66	33%	65	33%
Tebughna	125	40	32%	46	37%	51	41%	56	45%	58	46%	62	50%	61	49%
		9,467		9,392		9,260		9,085		8,854		8,703		8,512	

Note: Kenai Youth Facility capacity is ten beds; no actual enrollment for FY04 as of the date of this document.

* Charter Schools are housed in the district according to the terms of their contract, which is based on available space in existing facilities.

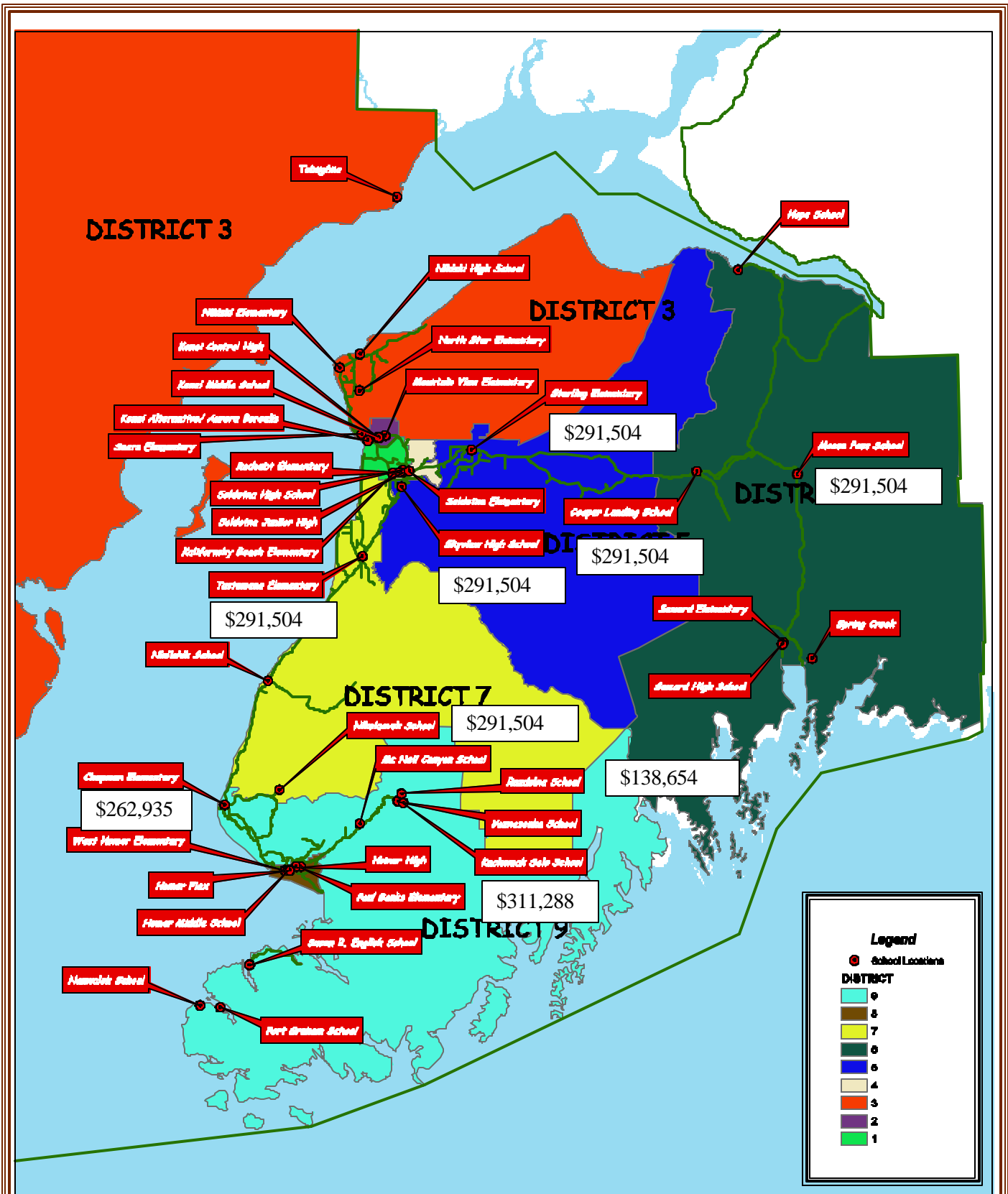
Kenai Peninsula Borough School District
Enrollment adjusted by site for consolidation

School	Capacity (cap)	Original 04/05	% cap	+	-	Consol 04/05	% cap	- 5%	04/05	% cap
Homer Area										
Chapman	225	146	65%		146	0	N/A	0	0	N/A
Fireweed Academy	*	32	N/A			32	N/A	2	30	N/A
Homer Flex	75	50	67%			50	67%	3	48	63%
Homer High	600	478	80%			478	80%	24	454	76%
Homer Middle	375	235	63%	14		249	66%	12	237	63%
Kachemak Selo	100	85	85%			85	85%	4	81	81%
McNeil Canyon	250	111	44%	91		202	81%	10	192	77%
Nikolaevsk	250	88	35%		88	0	N/A	0	0	N/A
Ninilchik	400	169	42%	175		344	86%	17	327	82%
Paul Banks	350	202	58%		202	0	N/A	0	0	N/A
Razdolna	50	39	78%		39	0	N/A	0	0	N/A
Voznesenka	150	136	91%			136	91%	7	129	86%
West Homer Elem	500	254	51%	195		449	90%	22	427	85%
Kenai Area										
Aurora Borealis Charter	*	180	N/A			180	N/A	9	171	N/A
Kenai Alternative	125	85	68%			85	68%	4	81	65%
Kenai Central	800	520	65%	284		804	101%	40	764	95%
Kenai Middle	550	354	64%	20	107	267	49%	13	254	46%
Mountain View	500	327	65%	132	103	356	71%	18	338	68%
Sears	500	291	58%	128		419	84%	21	398	80%
Nikiski Area										
Nikiski Elem	500	N/A	N/A			N/A	N/A	N/A	N/A	N/A
Nikiski Middle/Senior	600	447	75%			447	75%	22	425	71%
North Star	500	378	76%			378	76%	19	359	72%
Seward Area										
Moose Pass	65	35	54%		35	0	N/A	0	0	N/A
Seward Elem	500	301	60%	35		336	67%	17	319	64%
Seward High	400	269	67%			269	67%	13	256	64%
Seward Middle	300	118	39%			118	39%	6	112	37%
Spring Creek	55	55	100%			55	100%	3	52	95%
Soldotna Area										
Cooper Landing	50	14	28%		14	0		0	0	N/A
K-Beach	500	411	82%	100	50	461	92%	23	438	88%
Montessori Charter	*	90	N/A			90		5	86	N/A
Redoubt	500	377	75%	75		452	90%	23	429	86%
Skyview	600	568	95%		568	0		0	0	N/A
Soldotna Elem	550	279	51%	190		469	85%	23	446	81%
Soldotna High	800	535	67%	284		819	102%	41	778	97%
Soldotna Middle	550	546	99%		20	526	96%	26	500	91%
Sterling	325	176	54%		176	0		0	0	N/A
Tustumena	400	175	44%		175	0		0	0	N/A
Other Locations										
Connections	**	667	N/A			667		33	634	N/A
Hope	100	22	22%			22	22%	1	21	21%
Kenai Youth Facility	10	10	100%			10	100%	1	10	95%
Nanwalek	50	64	128%			64	128%	3	61	122%
Port Graham	50	29	58%			29	58%	1	28	55%
Susan B English	200	66	33%			66	33%	3	63	31%
Tebughna	125	46	37%			46	37%	2	44	35%
		9,460		1723	1723	9460		473	8987	

Note: Kenai Youth Facility capacity is ten beds; no actual enrollment for FY04 as of the date of this document.

* Charter Schools are housed in the district according to the terms of their contract, which is based on available space in existing facilities.

** Connections Program does not require space to house students.

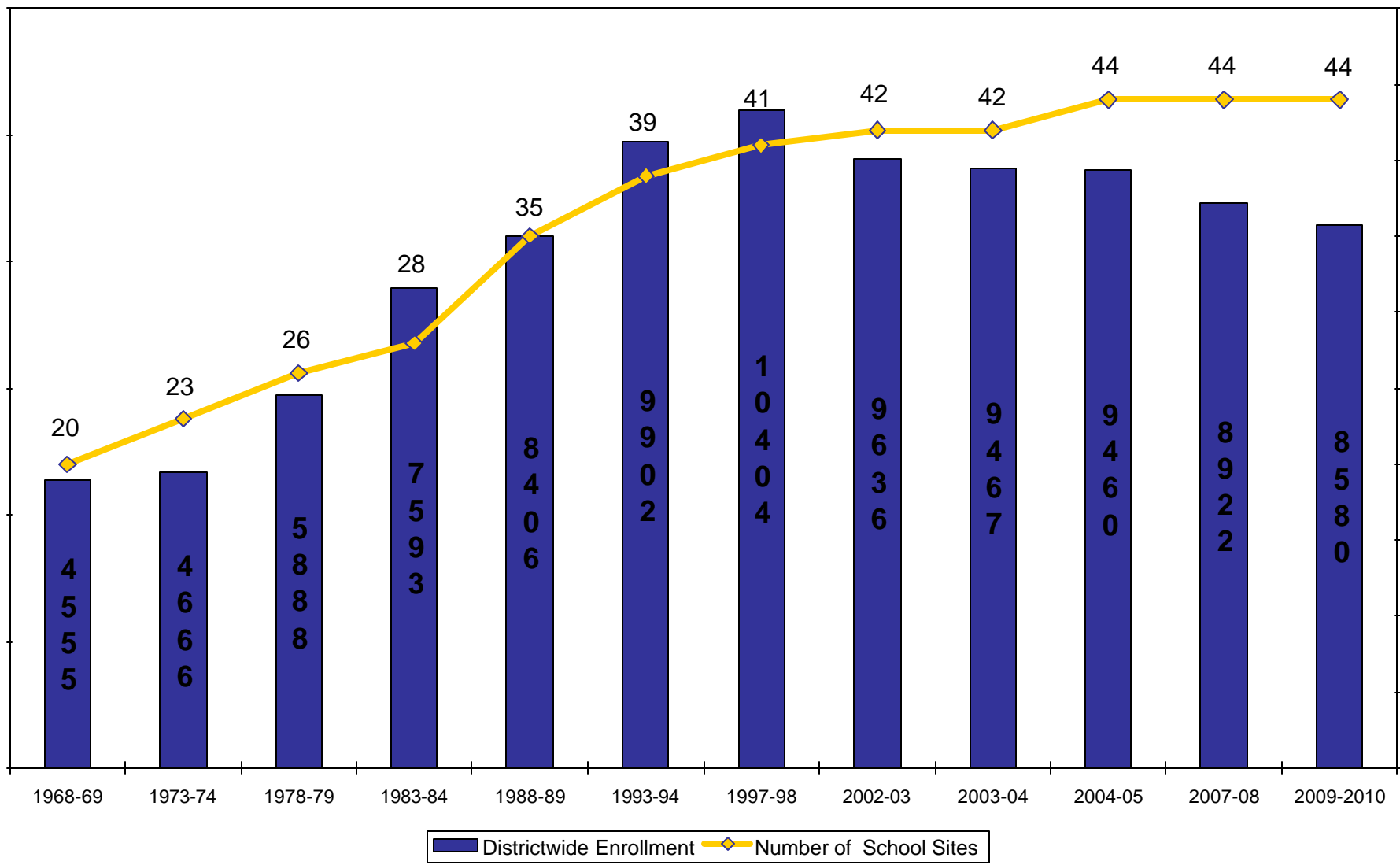


Kenal Peninsula Borough Schools



The information depicted herein is for a graphical representation only of best available sources. The Kenal Peninsula Borough assumes no responsibility for any errors on this map.





Community List (on file with State Department of Education for KPBSD)

Anchor Point
Cooper Landing
Fritz Creek
Homer
Hope
Kasilof
Kenai
Moose Pass
Nanwalek
Nikiski
Nikolaevsk
Ninilchik
Port Graham
Seldovia
Seward
Soldotna
Sterling
Tebughna

Community ADM Adjustment

Community Sizes: 10 – 100
(Students) 101 – 425
425+

School Size ADM Adjustment:

School Size :	Formula:	Name of Schools in Each Size Category:
10 – 19.99	39.60	Cooper Landing
20 – 29.99	$39.60 + (1.62*(ADM-20))$	Hope, Port Graham
30 – 74.99	$55.80 + (1.49*(ADM-30))$	Razdolna, Moose Pass, Nanwalek, Susan B. English, Tebughna
75 – 149.99	$122.85 + (1.27*(ADM-75))$	Chapman, Kachemak Selo, McNeil Canyon, Nikolaevsk, Voznesenka, Seward Middle
150 – 249.99	$218.10 + (1.08*(ADM-150))$	Homer Middle, Ninilchik, Paul Banks, Sterling, Tustumena,
250 – 399.99	$326.10 + (.97*(ADM-250))$	West Homer Elementary, Kenai Middle, Mt. View, Sears, North Star, Seward Elementary, Seward High, Redoubt, Soldotna Elementary
400 – 749.99	$471.60 + (.92*(ADM-400))$	Homer High, Kenai Central, Nikiski Middle/High, K-Beach, Skyview, Soldotna High, Soldotna Middle
Over 750	$793.60 + (.84*(ADM-750))$	

School Consolidation Criteria

School	Instructionally	Capacity	Proximity	Funding
Chapman Elementary	X	X	X	-Community
Cooper Landing Elementary	X	X	X	-Community
Homer High	X	X	X	
Homer Middle	X	X	X	
Hope Elementary/High	X	X		
K-Beach Elementary		X	X	
Kachemak Selo	X	X		
Kenai Central High	X	X	X	
Kenai Middle School	X	X	X	
McNeil Canyon Elementary	X	X	X	
Moose Pass Elementary	X	X	X	-Community
Mt. View Elementary	X	X	X	
Nanwalek Elementary/High	X			
Nikiski Middle/High	X	X	X	
Nikiski North Star Elementary		X	X	
Nikolaevsk Elementary/High	X	X	X	-Community
Ninilchik Elementary/High	X	X	X	
Paul Banks Elementary	X	X	X	-Homer
Port Graham Elementary/High	X	X	X	
Razdolna Elementary	X	X	X	-Homer
Redoubt Elementary		X	X	
Sears Elementary	X	X	X	
Seward Elementary	X	X	X	
Seward High	X	X	X	
Seward Middle	X	X	X	
Skyview High	X		X	-Soldotna
Soldotna Elementary	X	X	X	
Soldotna High	X	X	X	
Soldotna Middle	X		X	
Sterling Elementary	X	X	X	-Community
Susan B. English Elementary/High	X	X		
Tebughna Elementary/High	X	X		
Tustumena Elementary	X	X	X	-Community
Voznesenka Elementary/High	X		X	
West Homer Elementary	X	X	X	

X = Criteria Met

How Much Money Can be Saved?

General Fund – FY05

Potential Revenue Reduction

FY05 Preliminary Budget Revenue	\$75,430,297
Adjusted Revenue Due to Consolidation	<u>72,145,371</u>

Estimated Loss in Revenue	<u>(3,284,926)</u>
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Potential Savings (Expenditures):

Central Peninsula Area Schools:

Kenai Central High	\$1,323,084
Skyview High	(3,639,256)
Soldotna High	1,222,073
Cooper Landing	(173,711)
Soldotna Elementary	926,186
Sterling Elementary	(1,132,436)
K Beach Elementary	214,474
Kenai Middle	(320,296)
Mt. View Elementary	95,708
Redoubt Elementary	331,640
Sears Elementary	578,099
Soldotna Middle	(84,316)
Tustumena	(1,128,926)

Homer Area Schools:

Chapman	(1,072,342)
Homer Middle	102,572
McNeil Canyon	502,558
Nikolaevsk	(855,932)
Ninilchik	977,366
Paul Banks	(1,602,360)
Razdolna	(269,737)
West Homer	1,263,616

Seward Area Schools:

Moose Pass	(280,684)
Seward Elementary	96,708
Seward Middle	<u>945</u>

Total Estimated Expenditure Savings	<u>(2,924,967)</u>
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Revenue reduction exceeds expenditure savings	<u>(\$ 359,959)</u>
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**Kenai Peninsula Borough School District
FY05 - Projected Enrollment**

			1.004	1.200	x 5		0.800		DRAFT
		School Size	Area Cost Factor	SpEd, VocEd, etc	Intensive Needs	Subtotal	Correspondence	Total Adjusted ADM*	
80	Connections	667.00					533.60	533.60	Connections
65	Aurora Borealis	180.00	250.50	251.50	301.80	301.80		301.80	Aurora Borealis
31	Chapman (Elementary)	0.00	0.00	0.00	0.00	0.00		0.00	Chapman (Elementary)
31	Chapman (Secondary)	0.00	0.00	0.00	0.00	0.00		0.00	Chapman (Secondary)
32	Cooper Landing	0.00	0.00	0.00	0.00	0.00		0.00	Cooper Landing
68	Fireweed Academy	32.00	KCHS						Fireweed Academy
66	Homer Flex	50.00	KCHS						Homer Flex
06	Homer High	478.00	543.36	545.53	654.64	3	669.64	669.64	Homer High
13	Homer Middle	249.00	325.02	326.32	391.58		391.58	391.58	Homer Middle
35	Hope	22.00	42.84	43.01	51.61		51.61	51.61	Hope
56	Kachemak Selo	85.00	135.55	136.09	163.31		163.31	163.31	Kachemak Selo
48	K-Beach	461.00	527.72	529.83	635.80	6	665.80	665.80	K-Beach
67	Kenai Alternative	85.00	KCHS					0.00	Kenai Alternative
07	Kenai Central	804.00	1,054.84	1,059.06	1,270.87	5	1,295.87	1,295.87	Kenai Central
11	Kenai Middle	267.00	342.59	343.96	412.75	1	417.75	417.75	Kenai Middle
15	Youth Detention Center	10.00	39.60	39.76	47.71	4	67.71	67.71	Kenai Youth Facility
47	McNeil Canyon	202.00	274.26	275.36	330.43		330.43	330.43	McNeil Canyon
64	Montessori Charter	90.00	KCHS						Montessori Charter
37	Moose Pass	0.00	0.00	0.00	0.00		0.00	0.00	Moose Pass
51	Mountain View	352.00	425.04	426.74	512.09	2	522.09	522.09	Mountain View
34	Nanwalek	64.00	106.46	106.89	128.27		128.27	128.27	Nanwalek
39	Nikiski Elem	0.00	0.00	0.00	0.00	0	0.00	0.00	Nikiski Elem
10	Nikiski Jr/Sr	447.00	514.84	516.90	620.28	3	635.28	635.28	Nikiski Jr/Sr
38	Nikolaevsk	0.00	0.00	0.00	0.00		0.00	0.00	Nikolaevsk
02	Ninilchik (Elementary)	145.00	211.75	212.60	255.12		255.12	255.12	Ninilchik (Elementary)
02	Ninilchik (Secondary)	199.00	271.02	272.10	326.52		326.52	326.52	Ninilchik (Secondary)
52	Nikiski/North Star	378.00	450.26	452.06	542.47	4	562.47	562.47	Nikiski/North Star
33	Paul Banks	0.00	0.00	0.00	0.00		0.00	0.00	Paul Banks
40	Port Graham	29.00	54.18	54.40	65.28		65.28	65.28	Port Graham
49	Razdolna	0.00	0.00	0.00	0.00		0.00	0.00	Razdolna
46	Redoubt	452.00	519.44	521.52	625.82	6	655.82	655.82	Redoubt
41	Sears	423.00	492.76	494.73	593.68	4	613.68	613.68	Sears
42	Seward Elem	330.00	403.70	405.31	486.37	4	506.37	506.37	Seward Elem
14	Seward Junior	124.00	185.08	185.82	222.98		222.98	222.98	Seward Junior
08	Seward Senior	269.00	344.53	345.91	415.09	2	425.09	425.09	Seward Senior
05	Skyview	0.00	0.00	0.00	0.00		0.00	0.00	Skyview
43	Soldotna Elem	467.00	533.24	535.37	642.44	1	647.44	647.44	Soldotna Elem
09	Soldotna High	819.00	851.56	854.97	1,025.96	4	1,045.96	1,045.96	Soldotna High
12	Soldotna Middle	528.00	589.36	591.72	710.06	4	730.06	730.06	Soldotna Middle
04	Spring Creek	55.00	93.05	93.42	112.10		112.10	112.10	Spring Creek
44	Sterling	0.00	0.00	0.00	0.00		0.00	0.00	Sterling
03	Susan B English	66.00	109.44	109.88	131.86		131.86	131.86	Susan B English
01	Tebughna School	46.00	79.64	79.96	95.95		95.95	95.95	Tebughna School
45	Tustumena	0.00	0.00	0.00	0.00		0.00	0.00	Tustumena
53	Voznesenka (Elementary)	68.00	112.42	112.87	135.44		135.44	135.44	Voznesenka (Elementary)
53	Voznesenka (Secondary)	68.00	112.42	112.87	135.44		135.44	135.44	Voznesenka (Secondary)
50	West Homer Elementary	449.00	516.68	518.75	622.50	4	642.50	642.50	West Homer Elementary
		9,460.00	10,513.15	10,555.21	12,666.22	57.00	12,951.22	533.60	13,484.82

* ADM means Average Daily Membership

Additional Considerations for Future Action

A. **Boundaries:**

The District does not have the software in place to reconfigure boundaries. Careful consideration must be given to how boundaries are drawn. Entire neighborhoods should go to the same school (dividing boundaries so that one side of the street goes to one school while the other side of the street goes to another school is not conducive to communities.) With the absence of detailed data to justify how many students will move to other schools, it was necessary to make assumptions on how many students would go where. For example, Skyview students were moved to SoHi and KCHS in this report. Will that number of students actually go to the designated school? Will some of the students go to Ninilchik?

- 1) Before software could be used to reconfigure boundaries, all student physical addresses need to be verified for accuracy and formatting per industry standards. This verification process would be quite involved but necessary to ensure viable data for this project.
- 2) The boundary impact would need to be assessed for both sending and receiving schools in the consolidation. Once this analysis was done, it would be necessary to assess the feeder school system (which elementary schools feed which middle schools feed which high schools).

B. **Student Programs:**

In conjunction with the boundary analysis, an assessment of student needs would have to take place. The reconfiguration could probably affect special service programs; Title I percentages could change with program implications; a school's Annual Yearly Progress status would also be affected.

C. **Busing:**

Busing to fewer schools would possibly result in longer routes. An analysis of the routes would need to be conducted to see the impact on students and the financial implications.

D. **In-Kind Services:**

An analysis of the changes consolidation would have on building maintenance would need to occur as part of the decision making process.

E. **Facility Use Changes:**

- 1) More students at a location will require more water and sewer usage, more electricity (rooms that have been empty will be used); there has been no adjustment to utility usage in this preliminary review.
- 2) Reconfiguration may require a DEED change in square footage usage. Elementary square footage is calculated by the state measuring the entire structure from inside wall to inside wall. The base square feet allowable per ADM for secondary schools is 157 square feet per ADM. For combined secondary and elementary facilities, the allowable base square footage is 110 sf per elementary ADM and 157 sf per secondary ADM. The State also defines categories of spaces within schools and their functions.

F. **Collective Bargaining Agreements:**

These may create limitations on reconfiguring or eliminating staff. Teacher certification limitations may preclude reassignment of a teacher to a reconfigured or new site. Staffing formulas may need to be changed to address needs of reconfigured sites.

III. Appendices

Appendix I

Kenai Peninsula Borough School District

FY05 Foundation Revenue Estimates

	FY04 Projection	FY05 Projection	FY04 to FY05 Change
What is the Base Student Allocation Per Pupil? (AS 14.17.470)	\$4,169	\$4,169	\$0.00
How many Pupils (In Enrollment) is the KPBSD budget based upon?	9,568.39	9,460.00	(108.39)
How many Pupils (in adjusted ADM) is the KPBSD budget based upon?	14,388.03	13,484.82	(903.21)
What is the Basic Need (Base Student Allocation times Adjusted ADM)	\$59,983,697	\$56,218,215	(\$3,765,482)
What is the Kenai Peninsula Borough Assessed Value?	\$4,460,764,305	\$4,696,692,655	\$235,928,350
What is the Minimum Required Local Contribution? (4 mills * Assessed Value)	\$17,843,057	\$18,787,851	\$944,794
What will we Receive in Impact Aid?	\$0	\$0	\$0
What is the District Deduction Ratio			
What is the Impact Aid Deduction (90%)?	\$0	\$0	\$0
What is the State Share? (Basic Need - Local Required Contribution - Eligible Impact Aid)	\$42,140,640	\$37,430,364	(\$4,710,276)
What is the new Maximum Allowable Contribution? (Minimum Contribution + 23% of Basic Need)	\$31,639,307	\$31,718,040	\$78,733
General Fund Revenue			
Local Contribution	\$31,639,307	\$31,718,040	\$78,733
E-Rate	\$450,000	\$450,000	\$0
State Contribution	\$42,140,640	\$37,430,364	(\$4,710,276)
State Tuition	\$0	\$0	\$0
Federal Contribution	\$275,000	\$275,000	\$0
Equipment Reserve	\$0	\$0	\$0
Allocation of Fund Balance	\$476,539	\$1,600,000	\$1,123,461
Interest Allocation	\$341,209	\$341,209	\$0
Other Revenues	\$115,000	\$115,000	\$0
	<u>\$75,437,695</u>	<u>\$71,929,613</u>	<u>(\$3,508,082)</u>
Learning Opportunity Grants/Quality School	\$230,209	\$215,757	(\$14,452)
	<u>\$75,667,904</u>	<u>\$72,145,371</u>	<u>-\$3,522,534</u>

	FY04	FY05
Adjusted ADM	14,388	13,485
Quality Schools (per student amt)	16	16
Total Quality Schools Funding	230,208	215,757

Kenai Peninsula Borough School District
Central Peninsula enrollment adjusted by site for consolidation

School	Capacity (cap)	Original		+	-	Consol		Less 5%					
		04/05	% cap			04/05	% cap	- 5%	04/05	% cap			
Central Peninsula Area													
Aurora Borealis Charter	*	180	N/A			180	N/A	9	171	N/A			
Cooper Landing	50	14	28%		14	0		0	0	N/A			
close and move gr K-6 (12 students) to Soldotna El													
close and move gr 7-8 (2 students) to Soldotna Middle													
K-Beach	500	411	82%	100	50	461	92%	23	438	88%			
boundary change sends 29 students (gr K-3) to Sears													
boundary change sends 21 students (gr 4-6) to Mountain View													
increase of 100 students (gr K-6) from Tustumena													
Kenai Alternative	125	85	68%			85	68%	4	81	65%			
Kenai Central	800	520	65%	284		804	101%	40	764	95%			
increase of 284 students (gr 9-12) from Skyview													
Kenai Middle	550	354	64%	20	107	267	49%	13	254	46%			
reconfigure to gr 7-8, move 107 students (gr 6) to Mtn View													
boundary change brings 20 students from Soldotna Middle													
Montessori Charter	*	90	N/A			90		5	86	N/A			
Mountain View	500	327	65%	128	103	352	70%	18	334	67%			
reconfigure to gr 4-6, move 103 students (gr 3) to Sears													
reconfigure to gr 4-6, receive 107 students (gr 6) from Kenai Middle													
increase of 21 students (gr 4-6) from K-Beach													
Nikiski Elem	500	N/A	N/A			N/A	N/A	N/A	N/A	N/A			
Nikiski Middle/Senior	600	447	75%			447	75%	22	425	71%			
North Star	500	378	76%			378	76%	19	359	72%			
Redoubt	500	377	75%	75		452	90%	23	429	86%			
increase of 75 students from Tustumena													
Sears	500	291	58%	132		423	85%	21	402	80%			
reconfigure to gr K-3, receive 103 students (gr 3) from Mtn. View													
boundary change brings 29 students from K-Beach													
Skyview	600	568	95%		568	0	N/A	0	0	N/A			
close and move 284 students (gr 9-12) to KCHS													
close and move 284 students (gr 9-12) to SoHi													
Soldotna Elem	550	279	51%	188		467	85%	23	444	81%			
increase of 176 students (gr K-6) from Sterling													
increase of 12 students (gr K-6) from Cooper Landing													
Soldotna High	800	535	67%	284		819	102%	41	778	97%			
increase of 284 students (gr 9-12) from Skyview													
Soldotna Middle	550	546	99%	2	20	528	96%	26	502	91%			
boundary change sends 20 students to Kenai Middle													
increase of 2 students (gr 7-8) from Cooper Landing													
Sterling	325	176	54%		176	0	N/A	0	0	N/A			
close and move gr K-6 (176 students) to Soldotna El													
Tustumena	400	175	44%		175	0	N/A	0	0	N/A			
close and move gr K-6 (100 students) to K-Beach													
close and move gr K-6 (75 students) to Redoubt													
		<u>5,753</u>		<u>1,213</u>		<u>1,213</u>		<u>5,753</u>		<u>288</u>		<u>5,465</u>	

* Charter Schools are housed according to the terms of their contract, based on available space in existing facilities.

CERTIFIED AND SUPPORT STAFF 2004-05

CONSOLIDATION OF SCHOOLS - CENTRAL PENINSULA

Boundary Change - 20 students from SMS to KMS
 K-Beach boundary change - 50 students from K-Beach to Mt. View and Sears
 Kenai Middle from grades 6-8 to grades 7-8
 Mt. View from grades 3-5 to grades 4-6
 Sears from grades K-2 to grades K-3
 Close Sterling and move students to Soldotna Elementary
 Close Tustumena and move students to K- Beach and Redoubt Elementary
 Close Cooper Landing and move students to Soldotna Elementary and SMS
 Close Skyview High and move students to KCHS and SOHI

Estimated FTE Savings per formula

Projected Enrollment

	Projected Enrollment		Estimated FTE Savings per formula				
	Before	After	Administrators	Reg Ed Teachers	Custodian	Secretary	Pool Mgr
Cooper Landing (K-8)	14	0	(0.30)	(1.00)	(0.50)	(0.50)	
K-Beach (K-6)	411	461		2.00	0.50	-	
KCHS (9-12)	520	804		12.00	1.00	2.50	
Kenai Middle (7-8)	354	267	(1.00)	(3.50)	(0.50)	-	
Mt. View (4-6)	327	352		0.50	-	-	
Redoubt Elementary (K-6)	377	452		3.50	0.50	-	
Sears (K-3)	291	423		6.50	0.50	0.50	
Skyview (9-12)	568	0	(2.00)	(26.50)	(5.00)	(4.00)	(1.00)
SOHI (9-12)	535	819		11.50	1.00	2.00	
Soldotna Elementary (K-6)	279	467		8.50	1.00	0.50	
Soldotna Middle (7-8)	546	528		(0.50)	-	-	
Sterling (K-6)	176	0	(1.00)	(8.50)	(1.50)	(1.00)	
Tustumena (K-6)	175	0	(1.00)	(8.00)	(2.00)	(1.00)	
			=====	=====	=====	=====	=====
			(5.30)	(3.50)	(5.00)	(1.00)	(1.00)

Net Estimated FTE (Savings)/Cost per formula

Other considerations

SpEd Tchrs

SpEd Aides

Nurse

D/W Theater

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3150 Teachers	\$ 132,144	\$ 92,574	\$ 66,544	\$ (66,544)	\$ -	(100)
3161 Extra-Duty Compensation Certified	736	736	736	(736)	-	(100)
3171 Substitute Certified w/Certificate	600	660	390	(390)	-	(100)
3220 Specialist - Nurse	1,952	1,980	2,050	(2,050)	-	(100)
3230 Tutors/Aides	6,754	5,388	5,689	(5,689)	-	(100)
3240 Support Staff	10,809	11,318	11,895	(11,895)	-	(100)
3250 Maintenance/Custodians	9,762	10,085	10,624	(10,624)	-	(100)
3291 Substitute - Support	789	749	749	(749)	-	(100)
3294 Temporary Salaries - Support	-	-	-	-	-	
3295 Overtime - Support	-	-	-	-	-	
3296 Substitute Certified w/o Certificate	600	570	390	(390)	-	(100)
3500 Employee Benefits	47,555	43,149	39,206	(39,206)	-	(100)
Subtotal - Personnel Services	211,701	167,209	138,273	(138,273)	-	(100)
4200 Travel	390	390	390	(390)	-	(100)
4310 Water And Sewage	51	51	51	(51)	-	(100)
4320 Garbage	2,036	2,036	2,036	(2,036)	-	(100)
4331 Postage	156	156	156	(156)	-	(100)
4332 Telephone	11,287	11,287	11,287	(11,287)	-	(100)
4360 Electricity	11,393	11,393	11,393	(11,393)	-	(100)
4380 Fuel for Heating	5,671	5,671	5,671	(5,671)	-	(100)
4402 Purchased Services	-	-	-	-	-	
4408 Purchased Service - Copier	497	497	302	(302)	-	(100)
4430 Repair & Maintenance Agreement	317	291	291	(291)	-	(100)
4501 Supplies	3,024	3,300	2,178	(2,178)	-	(100)
4502 Discretionary Material	400	380	260	(260)	-	(100)
4901 Other Expenses	169	169	169	(169)	-	(100)
4903 Professional Dues	640	640	640	(640)	-	(100)
Subtotal - Other	36,031	36,261	34,824	(34,824)	-	(100)
5101 Equipment	614	614	614	(614)	-	(100)
5102 Equipment-Technology	-	-	-	-	-	
Subtotal - Equipment	614	614	614	(614)	-	(100)
Location Totals	\$ 248,346	\$ 204,084	\$ 173,711	\$ (173,711)	\$ -	(100)

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

Fund: 100 General Fund - Expenditures

Location: 44 Sterling Elementary

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 80,578	\$ 81,369	\$ 83,681	\$ (83,681)	\$ -	(100)
3150 Teachers	553,352	536,302	539,183	(539,183)	-	(100)
3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	(1,472)	-	(100)
3171 Substitute Certified w/Certificate	3,450	4,380	3,150	(3,150)	-	(100)
3172 Temporary Certified w/Certificate	-	-	-	-	-	
3180 Specialists - Certified	-	16,198	16,841	(16,841)	-	(100)
3220 Specialist - Nurse	12,774	5,744	13,971	(13,971)	-	(100)
3230 Tutors/Aides	22,107	30,503	32,172	(32,172)	-	(100)
3240 Support Staff	32,614	34,278	35,679	(35,679)	-	(100)
3250 Maintenance/Custodians	50,573	53,243	43,467	(43,467)	-	(100)
3291 Substitute - Support	2,488	2,465	2,396	(2,396)	-	(100)
3292 Extra-Duty Compensation Support	-	-	-	-	-	
3294 Temporary Salaries - Support	-	-	-	-	-	
3295 Overtime - Support	-	-	-	-	-	
3296 Substitute Certified w/o Certificate	3,450	3,300	3,150	(3,150)	-	(100)
3500 Employee Benefits	219,585	231,138	256,480	(256,480)	-	(100)
Subtotal - Personnel Services	982,443	1,000,392	1,031,642	(1,031,642)	-	(100)
4200 Travel	322	322	322	(322)	-	(100)
4310 Water And Sewage	2,588	2,588	2,588	(2,588)	-	(100)
4320 Garbage	3,256	3,256	3,256	(3,256)	-	(100)
4331 Postage	225	225	225	(225)	-	(100)
4332 Telephone	9,460	9,460	9,460	(9,460)	-	(100)
4360 Electricity	34,232	34,232	34,232	(34,232)	-	(100)
4380 Fuel for Heating	18,324	18,324	18,324	(18,324)	-	(100)
4408 Purchased Service - Copier	4,558	4,558	3,802	(3,802)	-	(100)
4409 Purchased Service - Riso	2,400	2,400	2,400	(2,400)	-	(100)
4430 Repair & Maintenance Agreement	1,125	1,125	1,125	(1,125)	-	(100)
4501 Supplies	20,092	20,652	17,292	(17,292)	-	(100)
4502 Discretionary Material	2,300	2,200	2,100	(2,100)	-	(100)
4901 Other Expenses	375	375	375	(375)	-	(100)
4903 Professional Dues	640	640	640	(640)	-	(100)
Subtotal - Other	99,897	100,357	96,141	(96,141)	-	(100)
5101 Equipment	4,653	4,653	4,653	(4,653)	-	(100)
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	4,653	4,653	4,653	(4,653)	-	(100)
Location Totals	\$ 1,086,993	\$ 1,105,402	\$ 1,132,436	\$ (1,132,436)	\$ -	(100)

Kenai Peninsula Borough School District
2004 - 2005 Budget

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 80,578	\$ 81,369	\$ 83,681	\$ -	\$ 83,681	-
3150 Teachers	737,351	732,297	809,817	539,183	1,349,000	67
3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	1,840	-
3171 Substitute Certified w/Certificate	4,950	8,320	5,250	2,850	8,100	54
3172 Temporary Certified w/Certificate	-	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	64,675	47,794	48,063	16,841	64,904	35
3220 Specialist - Nurse	28,000	27,157	27,618	16,021	43,639	58
3230 Tutors/Aides	66,322	98,577	102,823	37,861	140,684	37
3240 Support Staff	30,439	27,571	28,922	21,218	50,140	73
3250 Maintenance/Custodians	68,618	71,859	74,900	30,975	105,875	41
3291 Substitute - Support	3,969	4,566	4,447	1,993	6,440	45
3292 Extra-Duty Compensation Support	-	-	-	-	-	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	4,950	4,950	5,250	2,850	8,100	54
3500 Employee Benefits	318,509	344,530	414,131	221,354	635,485	53
Subtotal - Personnel Services	1,410,201	1,450,830	1,606,742	891,146	2,497,888	55
4200 Travel	496	496	496	-	496	-
4310 Water And Sewage	2,161	2,161	2,161	-	2,161	-
4320 Garbage	2,540	2,540	2,540	-	2,540	-
4331 Postage	563	563	563	359	922	64
4332 Telephone	5,207	5,207	5,207	-	5,207	-
4360 Electricity	49,964	49,964	49,964	-	49,964	-
4380 Fuel for Heating	16,423	16,423	16,423	-	16,423	-
4402 Purchased Services	375	375	375	-	375	-
4408 Purchased Service - Copier	6,178	6,178	6,026	4,061	10,087	67
4409 Purchased Service - Riso	2,400	2,400	2,400	2,400	4,800	100
4430 Repair & Maintenance Agreement	1,125	1,125	1,125	1,374	2,499	122
4501 Supplies	27,756	28,283	27,196	19,159	46,355	70
4502 Discretionary Material	3,300	3,300	3,500	1,900	5,400	54
4901 Other Expenses	521	521	521	520	1,041	100
4903 Professional Dues	640	640	640	-	640	-
Subtotal - Other	119,649	120,176	119,137	29,773	148,910	25
5101 Equipment	5,262	5,262	5,262	5,267	10,529	100
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	5,262	5,262	5,262	5,267	10,529	100
Location Totals	\$ 1,535,112	\$ 1,576,268	\$ 1,731,141	\$ 926,186	\$ 2,657,327	54

Fund: 100 General Fund - Expenditures

Location: 05 Skyview High

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 153,203	\$ 152,660	\$ 157,291	\$ (157,291)	\$ -	(100)
3150 Teachers	1,565,415	1,623,951	1,607,392	(1,607,392)	-	(100)
3161 Extra-Duty Compensation Certified	81,083	81,083	81,083	(81,083)	-	(100)
3162 Emolument	2,060	2,060	2,060	(2,060)	-	(100)
3171 Substitute Certified w/Certificate	10,800	14,081	10,200	(10,200)	-	(100)
3172 Temporary Certified w/Certificate	-	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	200,678	206,606	215,315	(215,315)	-	(100)
3220 Specialist - Nurse	24,469	25,167	26,075	(26,075)	-	(100)
3230 Tutors/Aides	32,161	33,557	35,137	(35,137)	-	(100)
3240 Support Staff	148,956	153,717	149,164	(149,164)	-	(100)
3250 Maintenance/Custodians	146,717	148,997	150,927	(150,927)	-	(100)
3272 Activity Bus Driver	-	-	-	-	-	-
3291 Substitute - Support	7,189	7,189	6,901	(6,901)	-	(100)
3292 Extra-Duty Compensation Support	14,247	14,247	12,135	(12,135)	-	(100)
3293 Long Term Sub - Support	-	-	-	-	-	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	1,500	1,500	1,500	(1,500)	-	(100)
3296 Substitute Certified w/o Certificate	10,800	10,815	10,200	(10,200)	-	(100)
3297 Officials	-	-	-	-	-	-
3500 Employee Benefits	677,343	724,705	804,993	(804,993)	-	(100)
Subtotal - Personnel Services	3,076,621	3,200,335	3,270,373	(3,270,373)	-	(100)
4100 Professional - Technical Service	750	-	-	-	-	-
4200 Travel	2,625	2,699	2,625	(2,625)	-	(100)
4250 Extra Curricular Travel	-	-	-	-	-	-
4310 Water And Sewage	235	235	235	(235)	-	(100)
4320 Garbage	8,830	8,830	8,830	(8,830)	-	(100)
4331 Postage	3,000	3,000	3,000	(3,000)	-	(100)
4332 Telephone	9,575	9,575	9,575	(9,575)	-	(100)
4360 Electricity	190,719	190,719	190,719	(190,719)	-	(100)
4380 Fuel for Heating	24,926	24,926	24,926	(24,926)	-	(100)
4402 Purchased Services	2,962	3,025	3,025	(3,025)	-	(100)
4408 Purchased Service - Copier	13,198	13,198	12,269	(12,269)	-	(100)
4409 Purchased Service - Riso	2,400	2,400	2,400	(2,400)	-	(100)
4410 Rental	5,435	5,435	5,435	(5,435)	-	(100)
4430 Repair & Maintenance Agreement	3,671	4,139	3,671	(3,671)	-	(100)
4501 Supplies	85,608	83,153	80,652	(80,652)	-	(100)
4502 Discretionary Material	7,200	7,210	6,800	(6,800)	-	(100)
4901 Other Expenses	4,706	4,706	4,706	(4,706)	-	(100)
4903 Professional Dues	1,250	1,250	1,250	(1,250)	-	(100)
Subtotal - Other	367,090	364,500	360,118	(360,118)	-	(100)
5101 Equipment	8,765	11,915	8,765	(8,765)	-	(100)
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	8,765	11,915	8,765	(8,765)	-	(100)
Location Totals	\$ 3,452,476	\$ 3,576,750	\$ 3,639,256	\$ (3,639,256)	-	(100)

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 159,732	\$ 159,731	\$ 164,098	\$ -	\$ 164,098	-
3150 Teachers	1,285,812	1,345,983	1,390,937	781,655	2,172,592	56
3161 Extra-Duty Compensation Certified	68,183	68,183	66,071	-	66,071	-
3162 Emolument	2,060	2,940	2,060	-	2,060	-
3171 Substitute Certified w/Certificate	9,150	11,475	9,150	4,275	13,425	47
3172 Temporary Certified w/Certificate	-	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	172,480	133,895	139,279	16,841	156,120	12
3220 Specialist - Nurse	20,630	20,972	21,729	13,038	34,767	60
3230 Tutors/Aides	19,289	70,387	65,621	17,569	83,190	27
3240 Support Staff	145,543	152,731	145,556	72,469	218,025	50
3250 Maintenance/Custodians	182,935	211,335	195,445	30,455	225,900	16
3272 Activity Bus Driver	-	-	-	-	-	-
3291 Substitute - Support	7,419	8,214	7,926	2,586	10,512	33
3292 Extra-Duty Compensation Support	24,449	24,449	24,449	-	24,449	-
3293 Long Term Sub - Support	-	-	-	-	-	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	1,500	1,500	1,500	-	1,500	-
3296 Substitute Certified w/o Certificate	9,150	9,315	9,150	4,275	13,425	47
3500 Employee Benefits	601,241	668,431	752,158	315,108	1,067,266	42
Subtotal - Personnel Services	2,709,573	2,889,541	2,995,129	1,258,271	4,253,400	42
4100 Professional Technical Services	-	-	-	-	-	-
4200 Travel	1,725	1,725	1,725	-	1,725	-
4250 Extra Curricular Travel	-	-	-	-	-	-
4310 Water And Sewage	8,891	8,891	8,891	-	8,891	-
4320 Garbage	13,579	13,579	13,579	-	13,579	-
4331 Postage	2,625	2,625	2,625	1,500	4,125	57
4332 Telephone	7,836	7,836	7,836	-	7,836	-
4360 Electricity	174,090	174,090	174,090	-	174,090	-
4380 Fuel for Heating	53,228	53,228	53,228	-	53,228	-
4402 Purchased Services	2,350	2,764	2,100	1,513	3,613	72
4408 Purchased Service - Copier	11,470	11,470	11,232	6,135	17,367	55
4409 Purchased Service - RISO	2,400	2,400	2,400	1,200	3,600	50
4410 Rental	5,375	5,375	5,375	2,718	8,093	51
4430 Repair & Maintenance Agreement	9,054	9,406	7,832	1,836	9,668	23
4501 Supplies	90,754	89,081	89,489	40,326	129,815	45
4502 Discretionary Material	6,100	6,210	6,100	2,850	8,950	47
4901 Other Expenses	4,894	4,894	7,143	2,353	9,496	33
4903 Professional Dues	1,250	1,250	1,250	-	1,250	-
Subtotal - Other	395,621	394,824	394,895	60,431	455,326	15
5101 Equipment	9,539	10,596	9,539	4,382	13,921	46
5102 Equipment-Technology	-	250	-	-	-	-
Subtotal - Equipment	9,539	10,846	9,539	4,382	13,921	46
Location Totals	\$ 3,114,733	\$ 3,295,211	\$ 3,399,563	\$ 1,323,084	4,722,647	39

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 151,568	\$ 151,024	\$ 155,657	\$ -	\$ 155,657	-
3150 Teachers	1,382,408	1,429,903	1,544,204	721,527	2,265,731	47
3161 Extra-Duty Compensation Certified	75,107	75,107	75,107	-	75,107	-
3162 Emolument	2,060	2,560	2,060	-	2,060	-
3171 Substitute Certified w/Certificate	9,330	12,115	9,900	4,125	14,025	42
3172 Temporary Certified w/Certificate	-	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	206,882	215,758	224,616	16,841	241,457	7
3220 Specialist - Nurse	17,345	17,916	18,571	13,038	31,609	70
3230 Tutors/Aides	141,600	142,103	148,527	17,569	166,096	12
3240 Support Staff	132,345	133,502	159,189	54,434	213,623	34
3250 Maintenance/Custodians	166,260	164,983	172,358	30,455	202,813	18
3272 Activity Bus Driver	-	-	-	-	-	-
3291 Substitute - Support	9,561	9,357	9,596	2,298	11,894	24
3292 Extra-Duty Compensation Support	20,223	20,223	18,111	-	18,111	-
3293 Long Term Substitute Support	-	-	-	-	-	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	1,500	1,500	1,500	-	1,500	-
3296 Substitute Certified w/o Certificate	9,330	9,585	9,900	4,125	14,025	42
3500 Employee Benefits	662,275	709,474	850,150	292,947	1,143,097	34
Subtotal - Personnel services	2,987,794	3,095,110	3,399,446	1,157,359	4,556,805	34
4100 Professional Technical Service	375	375	-	-	-	-
4200 Travel	4,393	4,393	4,393	-	4,393	-
4250 Extra Curricular Travel	-	-	-	-	-	-
4310 Water And Sewage	6,766	6,766	6,766	-	6,766	-
4320 Garbage	10,523	10,523	10,523	-	10,523	-
4331 Postage	3,911	3,911	3,911	1,500	5,411	38
4332 Telephone	9,615	9,615	9,615	-	9,615	-
4360 Electricity	175,599	175,599	175,599	-	175,599	-
4380 Fuel for Heating	43,983	43,983	43,983	-	43,983	-
4402 Purchased Services	2,333	2,413	2,333	1,513	3,846	65
4408 Purchased Service - Copier	10,865	10,865	11,556	6,135	17,691	53
4409 Purchased Service - Riso	2,400	2,400	2,400	1,200	3,600	50
4410 Rental	6,467	6,942	6,942	2,718	9,660	39
4430 Repair & Maintenance Agreement	4,221	4,221	4,221	1,836	6,057	43
4501 Supplies	82,948	84,362	86,628	40,326	126,954	47
4502 Discretionary Material	6,220	6,390	6,600	2,750	9,350	42
4901 Other Expenses	4,075	4,075	4,075	2,353	6,428	58
4903 Professional Dues	1,250	1,250	1,250	-	1,250	-
Subtotal - Other	375,944	378,083	380,795	60,331	441,126	16
5101 Equipment	4,361	4,361	4,361	4,383	8,744	101
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	4,361	4,361	4,361	4,383	8,744	101
Location Totals	\$ 3,368,099	\$ 3,477,554	\$ 3,784,602	\$ 1,222,073	\$ 5,006,675	32

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 152,971	\$ 153,026	\$ 157,229	\$ -	\$ 157,229	-
3150 Teachers	981,652	995,325	1,017,596	(186,230)	831,366	(18)
3161 Extra-Duty Compensation Certified	14,767	14,767	14,767	-	14,767	-
3171 Substitute Certified w/Certificate	6,600	8,490	6,450	(1,281)	5,169	(20)
3172 Temporary Certified w/Certificate	-	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	142,488	114,405	119,021	(6,162)	112,859	(5)
3220 Specialist - Nurse	27,558	25,553	26,488	(6,393)	20,095	(24)
3230 Tutors/Aides	21,261	31,905	32,605	(9,849)	22,756	(30)
3240 Support Staff	43,740	57,709	46,014	-	46,014	-
3250 Maintenance/Custodians	92,397	95,430	98,488	(12,492)	85,996	(13)
3272 Activity Bus Driver	-	-	-	-	-	-
3291 Substitute - Support	3,790	4,291	4,003	(599)	3,404	(15)
3292 Extra-Duty Compensation Support	2,154	2,154	2,154	-	2,154	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	6,600	6,600	6,450	(1,281)	5,169	(20)
3500 Employee Benefits	413,066	443,199	501,440	(81,353)	420,087	(16)
Subtotal - Personnel Services	1,909,044	1,952,854	2,032,705	(305,640)	1,727,065	(15)
4200 Travel	1,150	1,150	650	-	650	-
4250 Extra Curricular Travel	-	1,100	-	-	-	-
4310 Water And Sewage	2,140	2,140	2,140	-	2,140	-
4320 Garbage	3,431	3,431	3,431	-	3,431	-
4331 Postage	440	440	1,040	(226)	814	(22)
4332 Telephone	5,361	5,361	5,361	-	5,361	-
4360 Electricity	84,617	84,617	84,617	-	84,617	-
4380 Fuel for Heating	18,819	18,819	18,819	-	18,819	-
4402 Purchased Services	1,144	1,144	1,144	(281)	863	(25)
4408 Purchased Service - Copier	7,668	7,668	7,646	(1,879)	5,767	(25)
4409 Purchased Service - Riso	2,400	2,400	2,400	88	2,488	4
4430 Repair & Maintenance Agreement	4,000	4,000	4,000	(1,030)	2,970	(26)
4501 Supplies	42,085	42,545	41,423	(10,214)	31,209	(25)
4502 Discretionary Material	4,400	4,400	4,300	(854)	3,446	(20)
4901 Other Expenses	1,000	1,000	1,000	(260)	740	(26)
4903 Professional Dues	1,250	1,250	1,250	-	1,250	-
Subtotal - Other	179,905	181,465	179,221	(14,656)	164,565	(8)
5101 Equipment	5,443	5,443	5,443	-	5,443	-
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	5,443	5,443	5,443	-	5,443	-
Location Totals	\$ 2,094,392	\$ 2,139,762	\$ 2,217,369	\$ (320,296)	\$ 1,897,073	(14)

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

Fund: 100 General Fund - Expenditures

Location: 12 Soldotna Middle School

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 149,719	\$ 148,965	\$ 153,826	\$ -	\$ 153,826	-
3150 Teachers	1,369,613	1,485,954	1,617,389	(54,996)	1,562,393	(3)
3161 Extra-Duty Compensation Certified	26,129	26,129	26,998	-	26,998	-
3171 Substitute Certified w/Certificate	9,450	12,450	10,200	(234)	9,966	(2)
3172 Temp Certified w/Certificate	-	-	-	-	-	#DIV/0!
3173 Long Term Substitute Certified	-	-	-	-	-	#DIV/0!
3180 Specialists - Certified	212,871	155,884	162,861	(2,059)	160,802	(1)
3220 Specialist - Nurse	34,366	35,832	37,143	(1,470)	35,673	(4)
3230 Tutors/Aides	65,475	85,929	90,017	(3,601)	86,416	(4)
3240 Support Staff	65,988	68,989	71,725	-	71,725	-
3250 Maintenance/Custodians	110,791	110,477	114,944	-	114,944	-
3272 Activity Bus Driver	-	-	-	-	-	#DIV/0!
3291 Substitute - Support	5,772	6,279	6,279	(104)	6,175	(2)
3292 Extra-Duty Compensation Support	1,237	1,237	1,237	-	1,237	-
3293 Long Term Substitute - Support	-	-	-	-	-	#DIV/0!
3294 Temporary Salaries - Support	-	-	-	-	-	#DIV/0!
3295 Overtime - Support	-	-	-	-	-	#DIV/0!
3296 Substitute Certified w/o Certificate	9,450	9,750	10,200	(234)	9,966	(2)
3500 Employee Benefits	582,098	639,854	767,653	(18,703)	748,950	(2)
Subtotal - Personnel Services	2,642,959	2,787,729	3,070,472	(81,401)	2,989,071	(3)
4200 Travel	675	675	675	-	675	-
4250 Extra Curricular Travel	-	-	-	-	-	#DIV/0!
4310 Water And Sewage	2,366	2,366	2,366	-	2,366	-
4320 Garbage	7,513	7,513	7,513	-	7,513	-
4331 Postage	2,400	2,400	2,400	(66)	2,334	(3)
4332 Telephone	8,179	8,179	8,179	-	8,179	-
4360 Electricity	86,544	86,544	86,544	-	86,544	-
4380 Fuel for Heating	21,741	21,741	21,741	-	21,741	-
4402 Purchased Services	1,772	1,772	1,772	(65)	1,707	(4)
4408 Purchased Service - Copier	10,994	10,994	11,794	(389)	11,405	(3)
4409 Purchased Service - Riso	2,400	2,400	2,400	(88)	2,312	(4)
4410 Rental	207	207	207	-	207	-
4430 Repair & Maintenance Agreement	4,900	4,900	4,900	(137)	4,763	(3)
4501 Supplies	59,506	61,006	62,993	(1,996)	60,997	(3)
4502 Discretionary Material	6,300	6,500	6,800	(156)	6,644	(2)
4901 Other Expenses	1,144	1,144	1,144	(18)	1,126	(2)
4903 Professional Dues	1,250	1,250	1,250	-	1,250	-
Subtotal - Other	217,891	219,591	222,678	(2,915)	219,763	(1)
5101 Equipment	6,392	6,392	6,392	-	6,392	-
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	6,392	6,392	6,392	-	6,392	-
Location Totals	\$ 2,867,242	\$ 3,013,712	\$ 3,299,542	\$ (84,316)	\$ 3,215,226	(3)

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

Fund: 100 General Fund - Expenditures
Location: 41 Sears Elementary

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 80,578	\$ 81,369	\$ 83,681	\$ -	\$ 83,681	-
3150 Teachers	787,933	846,800	904,641	349,485	1,254,126	39
3171 Substitute Certified w/Certificate	4,950	7,660	5,400	2,313	7,713	43
3172 Temporary Certified w/Certificate	-	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	89,976	92,258	94,773	-	94,773	-
3220 Specialist - Nurse	34,366	35,832	37,143	10,928	48,071	29
3230 Tutors/Aides	40,563	71,499	74,988	13,660	88,648	18
3240 Support Staff	27,060	28,214	29,549	20,211	49,760	68
3250 Maintenance/Custodians	51,080	68,134	70,846	12,492	83,338	18
3291 Substitute - Support	4,689	5,703	5,703	1,048	6,751	18
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	4,950	5,250	5,400	2,313	7,713	43
3500 Employee Benefits	314,278	368,635	436,495	147,908	584,403	34
Subtotal - Personnel Services	1,440,423	1,611,354	1,748,619	560,358	2,308,977	32
4100 Professional Technical Service	-	-	-	-	-	-
4200 Travel	225	225	225	-	225	-
4310 Water And Sewage	2,342	2,342	2,342	-	2,342	-
4320 Garbage	3,497	3,497	3,497	-	3,497	-
4331 Postage	450	450	450	210	660	47
4332 Telephone	2,817	2,817	2,817	-	2,817	-
4360 Electricity	23,194	23,194	23,194	-	23,194	-
4380 Fuel for Heating	11,957	11,957	11,957	-	11,957	-
4402 Purchased Services	375	375	375	224	599	60
4408 Purchased Service - Copier	5,897	5,897	6,286	2,850	9,136	45
4410 Rental	75	75	75	-	75	-
4430 Repair & Maintenance Agreement	2,334	2,334	2,334	440	2,774	19
4501 Supplies	25,278	25,688	26,718	12,293	39,011	46
4502 Discretionary Material	3,300	3,500	3,600	1,542	5,142	43
4901 Other Expenses	375	375	375	182	557	49
4903 Professional Dues	640	640	640	-	640	-
Subtotal - Other	82,756	83,366	84,885	17,741	102,626	21
5101 Equipment	5,718	5,718	5,718	-	5,718	-
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	5,718	5,718	5,718	-	5,718	-
Location Totals	\$ 1,528,897	\$ 1,700,438	\$ 1,839,222	\$ 578,099	2,417,321	31

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 74,042	\$ 74,042	\$ 76,923	\$ (76,923)	\$ -	(100)
3150 Teachers	551,163	512,395	515,412	(515,412)	-	(100)
3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	(1,472)	-	(100)
3171 Substitute Certified w/Certificate	3,600	4,759	3,300	(3,300)	-	(100)
3172 Temporary Certified w/Certificate	-	-	-	-	-	-
3173 Long Term Sub - Certified	-	-	-	-	-	-
3180 Specialists - Certified	26,321	16,198	16,841	(16,841)	-	(100)
3220 Specialist - Nurse	19,352	16,778	17,383	(17,383)	-	(100)
3230 Tutors/Aides	31,444	29,146	30,685	(30,685)	-	(100)
3240 Support Staff	31,981	33,613	34,986	(34,986)	-	(100)
3250 Maintenance/Custodians	48,946	50,948	53,447	(53,447)	-	(100)
3291 Substitute - Support	2,862	2,522	2,741	(2,741)	-	(100)
3292 Extra-Duty Compensation Support	-	-	-	-	-	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	3,600	3,450	3,300	(3,300)	-	(100)
3500 Employee Benefits	231,948	232,248	261,520	(261,520)	-	(100)
Subtotal - Personnel Services	1,026,731	977,571	1,018,010	(1,018,010)	-	(100)
4200 Travel	1,080	1,080	1,080	(1,080)	-	(100)
4310 Water And Sewage	51	51	51	(51)	-	(100)
4320 Garbage	3,021	3,021	3,021	(3,021)	-	(100)
4331 Postage	896	896	896	(896)	-	(100)
4332 Telephone	3,495	3,495	3,495	(3,495)	-	(100)
4360 Electricity	47,217	47,217	47,217	(47,217)	-	(100)
4380 Fuel for Heating	22,425	22,425	22,425	(22,425)	-	(100)
4402 Purchased Services	365	365	365	(365)	-	(100)
4408 Purchased Service - Copier	4,277	4,277	3,780	(3,780)	-	(100)
4409 Purchased Service - Riso	2,400	2,400	2,400	(2,400)	-	(100)
4430 Repair & Maintenance Agreement	1,485	1,485	1,485	(1,485)	-	(100)
4501 Supplies	20,041	21,276	18,201	(18,201)	-	(100)
4502 Discretionary Material	2,400	2,300	2,200	(2,200)	-	(100)
4901 Other Expenses	367	367	367	(367)	-	(100)
4903 Professional Dues	640	640	640	(640)	-	(100)
Subtotal - Other	110,160	111,295	107,623	(107,623)	-	(100)
5101 Equipment	3,293	3,293	3,293	(3,293)	-	(100)
5102 Equipment-Technology	-	75	-	-	-	-
Subtotal - Equipment	3,293	3,368	3,293	(3,293)	-	(100)
Location Totals	\$ 1,140,184	\$ 1,092,234	\$ 1,128,926	\$ (1,128,926)	\$ -	(100)

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 80,578	\$ 81,369	\$ 83,681	\$ -	\$ 83,681	-
3150 Teachers	1,012,048	1,015,743	1,022,732	195,978	1,218,710	19
3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	1,472	-
3162 Emolument	-	88	-	-	-	-
3171 Substitute Certified w/Certificate	7,050	9,418	6,750	1,308	8,058	19
3172 Temp Certified w/Certificate	-	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	98,045	100,600	103,245	-	103,245	-
3220 Specialist - Nurse	34,366	35,830	37,143	7,396	44,539	20
3230 Tutors/Aides	52,743	57,333	60,067	13,194	73,261	22
3240 Support Staff	43,712	46,006	47,737	-	47,737	-
3250 Maintenance/Custodians	76,947	86,073	90,012	12,492	102,504	14
3291 Substitute - Support	4,401	4,770	4,401	720	5,121	16
3294 Temporary Salaries - Support	-	120	-	-	-	-
3295 Overtime - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	7,050	7,050	6,750	1,308	8,058	19
3500 Employee Benefits	417,748	444,960	500,464	85,179	585,643	17
Subtotal - Personnel Services	1,836,160	1,890,832	1,964,454	317,575	2,282,029	16
4200 Travel	75	500	500	-	500	-
4310 Water And Sewage	3,014	3,014	3,014	-	3,014	-
4320 Garbage	3,633	3,633	3,633	-	3,633	-
4331 Postage	480	480	480	384	864	80
4332 Telephone	5,127	5,127	5,127	-	5,127	-
4360 Electricity	37,422	37,422	37,422	-	37,422	-
4380 Fuel for Heating	10,012	10,012	10,012	-	10,012	-
4402 Purchased Services	169	169	169	156	325	92
4408 Purchased Service - Copier	8,705	8,705	8,143	1,620	9,763	20
4409 Purchased Service - Riso	2,400	2,400	2,400	1,029	3,429	43
4430 Repair & Maintenance Agreement	1,425	1,425	1,425	636	2,061	45
4501 Supplies	36,520	36,955	34,440	7,800	42,240	23
4502 Discretionary Material	4,700	4,700	4,500	872	5,372	19
4901 Other Expenses	521	521	521	157	678	30
4903 Professional Dues	640	640	640	-	640	-
Subtotal - Other	114,843	115,703	112,426	12,654	125,080	11
5101 Equipment	5,742	5,742	5,742	1,411	7,153	25
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	5,742	5,742	5,742	1,411	7,153	25
Location Totals	\$ 1,956,745	\$ 2,012,277	\$ 2,082,622	\$ 331,640	\$ 2,414,262	16

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 80,578	\$ 81,369	\$ 83,681	\$ -	\$ 83,681	-
3150 Teachers	1,039,659	1,038,703	1,086,602	120,499	1,207,101	11
3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	1,840	-
3162 Emolument	-	400	-	-	-	-
3171 Substitute Certified w/Certificate	7,050	8,780	7,050	798	7,848	11
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	120,832	124,452	129,516	-	129,516	-
3220 Specialist - Nurse	22,654	34,854	36,210	5,505	41,715	15
3230 Tutors/Aides	79,513	82,728	86,868	7,066	93,934	8
3240 Support Staff	44,272	45,760	47,713	-	47,713	-
3250 Maintenance/Custodians	87,577	96,859	88,348	12,492	100,840	14
3291 Substitute - Support	5,213	5,519	5,231	553	5,784	11
3292 Extra-Duty Comp - Support	-	-	-	-	-	-
3293 Long Term Sub - Support	-	-	-	-	-	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	7,050	7,050	7,050	798	7,848	11
3500 Employee Benefits	438,627	471,740	540,420	54,632	595,052	10
Subtotal - Personnel Services	1,934,865	2,000,054	2,120,529	202,343	2,322,872	10
4100 Professional Technical Services	-	-	-	-	-	-
4200 Travel	566	566	566	-	566	-
4310 Water And Sewage	7,786	7,786	7,786	-	7,786	-
4320 Garbage	3,752	3,752	3,752	-	3,752	-
4331 Postage	300	300	300	476	776	159
4332 Telephone	6,984	6,984	6,984	-	6,984	-
4360 Electricity	44,270	44,270	44,270	-	44,270	-
4380 Fuel for Heating	8,250	8,250	8,250	-	8,250	-
4402 Purchased Services	606	764	606	135	741	22
4408 Purchased Service - Copier	8,986	8,986	8,878	1,080	9,958	12
4409 Purchased Service - Riso	2,400	2,400	2,400	1,371	3,771	57
4410 Rentals	-	197	-	-	-	-
4430 Repair & Maintenance Agreement	1,237	1,237	1,237	699	1,936	57
4501 Supplies	37,753	38,888	37,353	5,856	43,209	16
4502 Discretionary Material	4,700	4,700	4,700	532	5,232	11
4901 Other Expenses	901	704	901	100	1,001	11
4903 Professional Dues	640	640	640	-	640	-
Subtotal - Other	129,131	130,424	128,623	10,249	138,872	8
5101 Equipment	4,822	4,822	4,822	1,882	6,704	39
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	4,822	4,822	4,822	1,882	6,704	39
Location Totals	\$ 2,068,818	\$ 2,135,300	\$ 2,253,974	\$ 214,474	\$ 2,468,448	10

Kenai Peninsula Borough School District
2004 - 2005 Budget

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 79,196	\$ 79,196	\$ 81,306	\$ -	\$ 81,306	-
3150 Teachers	982,101	954,368	973,581	46,398	1,019,979	5
3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	1,840	-
3171 Substitute Certified w/Certificate	5,850	7,080	5,400	246	5,646	5
3172 Temporary Certified w/Certificate	-	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	74,943	62,265	64,786	8,221	73,007	13
3220 Specialist - Nurse	24,740	26,313	27,447	1,235	28,682	4
3230 Tutors/Aides	44,215	32,084	24,449	10,214	34,663	42
3240 Support Staff	32,614	34,278	35,679	-	35,679	-
3250 Maintenance/Custodians	73,928	80,741	84,512	-	84,512	-
3291 Substitute - Support	3,750	3,243	3,243	259	3,502	8
3292 Extra-Duty Compensation Support	-	-	-	-	-	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	5,850	5,550	5,400	246	5,646	5
3500 Employee Benefits	369,611	378,260	421,511	21,926	443,437	5
Subtotal - Personnel Services	1,698,638	1,665,218	1,729,154	88,745	1,817,899	5
4100 Professional - Technical Service	-	-	-	-	-	-
4200 Travel	300	300	300	-	300	-
4310 Water And Sewage	1,261	1,261	1,261	-	1,261	-
4320 Garbage	3,432	3,432	3,432	-	3,432	-
4331 Postage	600	600	600	140	740	23
4332 Telephone	5,044	5,044	5,044	-	5,044	-
4360 Electricity	56,944	56,944	56,944	-	56,944	-
4380 Fuel for Heating	14,729	14,729	14,729	-	14,729	-
4402 Purchased Services	575	2,875	575	196	771	34
4408 Purchased Service - Copier	7,258	7,258	7,063	541	7,604	8
4430 Repair & Maintenance Agreement	1,125	1,125	1,125	919	2,044	82
4501 Supplies	31,380	32,940	30,660	4,773	35,433	16
4502 Discretionary Material	3,900	3,700	3,600	164	3,764	5
4901 Other Expenses	375	375	375	230	605	61
4903 Professional Dues	640	640	640	-	640	-
Subtotal - Other	127,563	131,223	126,348	6,963	133,311	6
5101 Equipment	5,071	5,071	5,071	-	5,071	-
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	5,071	5,071	5,071	-	5,071	-
Location Totals	\$ 1,831,272	\$ 1,801,512	\$ 1,860,573	\$ 95,708	\$ 1,956,281	5

Kenai Peninsula Borough School District
Seward and South Peninsula enrollment adjusted by site for consolidation

School	Capacity (cap)	Original 04/05	% cap	+	-	Consol 04/05	% cap	- 5%	Less 5% 04/05	% cap
Seward Area										
Moose Pass	65	35	54%		35	0	N/A	0	0	N/A
close and move 29 students (gr K-6) to Seward El close and move 6 students (gr 7-8) to Seward Middle										
Seward Elem	500	301	60%	29		330	66%	17	314	63%
increase of 29 students (gr K-6) from Moose Pass										
Seward High	400	269	67%			269	67%	13	256	64%
Seward Middle	300	118	39%	6		124	41%	6	118	39%
increase of 6 students (gr 7-8) from Moose Pass										
Spring Creek	55	55	100%			55	100%	3	52	95%
South Peninsula Area										
Chapman	225	146	65%		146	0	N/A	0	0	N/A
close and move 33 students (gr K-6) to West Homer close and move 104 students (gr K-8) to Ninilchik close and move 9 students (gr 7-8) to Homer Middle										
Fireweed Academy	*	32	N/A			32	N/A	2	30	N/A
Homer Flex	75	50	67%			50	67%	3	48	63%
Homer High	600	478	80%			478	80%	24	454	76%
Homer Middle	375	235	63%	14		249	66%	12	237	63%
increase of 9 students (gr 7-8) from Chapman increase of 5 students (gr 7-8) from Nikolaevsk										
Kachemak Selo	100	85	85%			85	85%	4	81	81%
McNeil Canyon	250	111	44%	91		202	81%	10	192	77%
reconfigure to K-12 school increase of 52 students (K-3) from Paul Banks increase of 39 students (K-12) from Razdolna										
Nikolaevsk	250	88	35%		88	0	N/A	0	0	N/A
close and move 12 students (gr K-6) to West Homer close and move 71 students (gr K-12) to Ninilchik close and move 5 students (gr 7-8) to Homer Middle										
Ninilchik	400	169	42%	175		344	86%	17	327	82%
increase of 104 students (gr K-8) from Chapman increase of 71 students (gr K-12) from Nikolaevsk										
Paul Banks	350	202	58%		202	0	N/A	0	0	N/A
close and move 52 students (gr K-2) to McNeil Canyon close and move 150 students (gr K-2) to West Homer										
Razdolna	50	39	78%		39	0	N/A	0	0	N/A
close and move 39 students (gr K-12) to McNeil Canyon										
Voznesenka	150	136	91%			136	91%	7	129	86%
West Homer Elem	500	254	51%	195		449	90%	22	427	85%
reconfigure to K-6 school increase of 33 students (gr K-6) from Chapman increase of 12 students (gr K-6) from Nikolaevsk increase of 150 students (gr K-2) from Paul Banks										
		2,803		510 510		2,803		140 2,663		

* Charter Schools are housed according to the terms of their contract, based on available space in existing facilities.

CERTIFIED AND SUPPORT STAFF 2004-05

CONSOLIDATION OF SCHOOLS - SEWARD AREA

Close Moose Pass and move students to Seward Elementary

Projected Enrollment

	Before	After
Moose Pass (K-8)	35	0
Seward Elementary (K-6)	301	330
Seward Middle (7-8)	118	124

Estimated FTE Savings per formula

Administrators	Reg Ed			Secretary
	Teachers	Custodian		
(0.40)	(2.00)	(0.50)	(0.50)	
-	1.00	-	-	
-	-	-	-	
=====	=====	=====	=====	
(0.40)	(1.00)	(0.50)	(0.50)	

Net Estimated FTE (Savings)/Cost per formula

Other considerations

SpEd Tchrs

SpEd Aide

Nurse

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3150 Teachers	\$ 165,622	\$ 164,005	\$ 129,523	\$ (129,523)	\$ -	(100)
3161 Extra-Duty Compensation Certified	736	736	736	(736)	-	(100)
3171 Substitute Certified w/Certificate	1,050	1,290	720	(720)	-	(100)
3172 Temp Certified w/Certificate	-	-	-	-	-	
3173 Long Term Sub - Certified	-	-	-	-	-	
3220 Specialist - Nurse	1,643	1,714	1,786	(1,786)	-	(100)
3230 Tutors/Aides	12,383	12,860	13,434	(13,434)	-	(100)
3240 Support Staff	11,840	12,347	12,925	(12,925)	-	(100)
3250 Maintenance/Custodians	12,338	12,394	12,987	(12,987)	-	(100)
3291 Substitute - Support	893	893	893	(893)	-	(100)
3295 Overtime - Support	-	-	-	-	-	
3296 Substitute Certified w/o Certificate	1,050	1,020	720	(720)	-	(100)
3500 Employee Benefits	<u>65,277</u>	<u>68,258</u>	<u>63,142</u>	<u>(63,142)</u>	<u>-</u>	<u>(100)</u>
Subtotal - Personnel Services	<u>272,832</u>	<u>275,517</u>	<u>236,866</u>	<u>(236,866)</u>	<u>-</u>	<u>(100)</u>
4200 Travel	975	975	975	(975)	-	(100)
4250 Extracurricular Travel	-	-	-	-	-	
4310 Water And Sewage	894	894	894	(894)	-	(100)
4320 Garbage	1,033	1,033	1,033	(1,033)	-	(100)
4331 Postage	158	158	158	(158)	-	(100)
4332 Telephone	9,919	9,919	9,919	(9,919)	-	(100)
4360 Electricity	12,483	12,483	12,483	(12,483)	-	(100)
4380 Fuel for Heating	10,496	10,496	10,496	(10,496)	-	(100)
4402 Purchased Services	490	490	490	(490)	-	(100)
4408 Purchased Service - Copier	1,015	1,015	756	(756)	-	(100)
4430 Repair & Maintenance Agreement	300	300	300	(300)	-	(100)
4501 Supplies	5,377	5,647	4,189	(4,189)	-	(100)
4502 Discretionary Material	700	680	480	(480)	-	(100)
4901 Other Expenses	113	93	113	(113)	-	(100)
4903 Professional Dues	<u>640</u>	<u>640</u>	<u>640</u>	<u>(640)</u>	<u>-</u>	<u>(100)</u>
Subtotal - Other	<u>44,593</u>	<u>44,823</u>	<u>42,926</u>	<u>(42,926)</u>	<u>-</u>	<u>(100)</u>
5101 Equipment	892	892	892	(892)	-	(100)
5102 Equipment-Technology	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal - Equipment	<u>892</u>	<u>892</u>	<u>892</u>	<u>(892)</u>	<u>-</u>	<u>(100)</u>
Location Totals	<u>\$ 318,317</u>	<u>\$ 321,232</u>	<u>\$ 280,684</u>	<u>\$ (280,684)</u>	<u>\$ -</u>	<u>(100)</u>

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

Fund: 100 General Fund - Expenditures
Location: 42 Seward Elementary

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 77,740	\$ 77,740	\$ 80,695	\$ -	\$ 80,695	-
3150 Teachers	1,008,719	1,038,871	1,018,874	50,767	1,069,641	5
3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	1,840	-
3171 Substitute Certified w/Certificate	6,450	8,865	6,075	300	6,375	5
3172 Temp Certified w/Certificate	-	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	165,504	169,665	174,945	-	174,945	-
3220 Specialist - Nurse	32,077	27,389	28,653	1,786	30,439	6
3230 Tutors/Aides	81,364	68,308	71,693	13,434	85,127	19
3240 Support Staff	31,345	32,334	33,042	-	33,042	-
3250 Maintenance/Custodians	76,477	80,593	83,923	-	83,923	-
3291 Substitute - Support	4,983	4,464	4,464	317	4,781	7
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	6,450	6,525	6,075	300	6,375	5
3500 Employee Benefits	421,472	442,185	492,129	24,141	516,270	5
Subtotal - Personnel Services	1,914,421	1,958,779	2,002,408	91,045	2,093,453	5
4200 Travel	1,325	1,825	1,325	-	1,325	-
4310 Water And Sewage	3,362	3,362	3,362	-	3,362	-
4320 Garbage	3,161	3,161	3,161	-	3,161	-
4331 Postage	750	750	750	131	881	17
4332 Telephone	15,634	15,634	15,634	-	15,634	-
4360 Electricity	76,288	76,288	76,288	-	76,288	-
4380 Fuel for Heating	26,945	26,945	26,945	-	26,945	-
4402 Purchased Services	630	769	729	-	729	-
4408 Purchased Service - Copier	7,430	7,430	6,502	626	7,128	10
4409 Purchased Service - Riso	2,400	2,400	2,400	-	2,400	-
4410 Rental	207	207	207	-	207	-
4430 Repair & Maintenance Agreement	750	750	750	249	999	33
4501 Supplies	32,218	33,939	28,778	3,471	32,249	12
4502 Discretionary Material	4,300	4,350	4,050	200	4,250	5
4901 Other Expenses	375	375	375	94	469	25
4903 Professional Dues	640	640	640	-	640	-
Subtotal - Other	176,415	178,825	171,896	4,771	176,667	3
5101 Equipment	4,745	4,745	4,745	892	5,637	19
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	4,745	4,745	4,745	892	5,637	19
Location Totals	\$ 2,095,581	\$ 2,142,349	\$ 2,179,049	\$ 96,708	\$ 2,275,757	4

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 74,465	\$ 74,465	\$ 76,618	\$ -	\$ 76,618	-
3150 Teachers	381,262	376,539	372,733	-	372,733	-
3161 Extra-Duty Comp Certified	7,934	7,934	7,934	-	7,934	-
3162 Emolument	1,030	1,030	1,030	-	1,030	-
3171 Substitute Certified w/Certificate	2,925	2,925	2,775	-	2,775	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	53,112	81,040	84,686	-	84,686	-
3220 Specialist - Nurse	-	-	-	-	-	-
3230 Tutors/Aides	31,043	23,404	24,449	-	24,449	-
3240 Support Staff	43,718	46,559	48,598	-	48,598	-
3250 Maintenance/Custodians	39,455	38,588	40,607	-	40,607	-
3272 Acitivity Bus Driver	-	-	-	-	-	-
3291 Substitute - Support	2,488	2,235	2,235	-	2,235	-
3292 Extra-Duty Comp - Support	2,836	2,836	2,836	-	2,836	-
3296 Substitute Certified w/o Certificate	2,925	2,925	2,775	-	2,775	-
3500 Employee Benefits	190,332	199,908	224,545	-	224,545	-
Subtotal - Personnel Services	833,525	860,388	891,821	-	891,821	-
4200 Travel	675	675	675	-	675	-
4250 Extra Curricular Travel	-	-	-	-	-	-
4310 Water And Sewage	14,553	14,553	14,553	-	14,553	-
4320 Garbage	3,334	3,334	3,334	-	3,334	-
4331 Postage	900	900	900	27	927	3
4332 Telephone	30,000	30,000	30,000	-	30,000	-
4360 Electricity	100,955	100,955	100,955	-	100,955	-
4380 Fuel for Heating	36,344	36,344	36,344	-	36,344	-
4402 Purchased Services	675	281	731	-	731	-
4408 Purchased Service - Copier	2,657	2,657	2,549	130	2,679	5
4410 Rental	225	225	225	-	225	-
4430 Repair & Maintenance Agreement	1,482	1,482	1,482	51	1,533	3
4501 Supplies	17,144	17,388	16,659	718	17,377	4
4502 Discretionary Material	1,950	1,950	1,850	-	1,850	-
4901 Other Expenses	1,985	1,985	1,985	19	2,004	1
4903 Professional Dues	600	600	600	-	600	-
Subtotal - Other	213,479	213,329	212,842	945	213,787	0
5101 Equipment	-	500	-	-	-	-
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	-	500	-	-	-	-
Location Totals	\$ 1,047,004	\$ 1,074,217	\$ 1,104,663	\$ 945	\$ 1,105,608	0

CERTIFIED AND SUPPORT STAFF 2004-05

CONSOLIDATION OF SCHOOLS - HOMER AREA

West Homer reconfiguration to K-6
 McNeil Canyon reconfiguration to K-12
 Close Paul Banks and move students to McNeil Canyon and West Homer Elem
 Close Razdolna and move students to McNeil Canyon
 Close Nikolaevsk and move students to Ninilchik, West Homer Elem and Homer Middle
 Close Chapman and move students to Ninilchik, West Homer Elem and Homer Middle

Estimated FTE Savings per formula

	Projected Enrollment		Reg Ed			
	Before	After	Administrators	Teachers	Custodian	Secretary
Chapman (K-8)	146	0	(1.00)	(7.00)	(1.50)	(1.00)
Homer Middle (7-8)	235	249	-	0.50	-	-
*McNeil Canyon (K-12)	111	202	-	4.00	0.50	-
Nikolaevsk (K-12)	88	0	(1.00)	(5.00)	(1.00)	(1.00)
*Ninilchik (K-12)	169	344	-	7.50	0.50	0.50
Paul Banks (K-2)	202	0	(1.00)	(10.00)	(2.00)	(1.00)
Razdolna (K-10)	39	0	(0.33)	(2.00)	(0.25)	(0.50)
West Homer Elem (K-6)	254	449	-	9.50	1.00	0.50
			=====	=====	=====	=====
			(3.33)	(2.50)	(2.75)	(2.50)

Net Estimated FTE (Savings)/Cost per formula

* New enrollment and/or configuration moves school outside of established staffing formulas.

Other considerations

SpEd Tchrs

SpEd Aides

Nurse

Bilingual Instructors

Library Aides

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 76,623	\$ 76,623	\$ 78,995	\$ -	\$ 78,995	-
3150 Teachers	568,133	597,904	605,182	565,486	1,170,668	93
3161 Extra-Duty Compensation Certified	32,699	32,699	29,549	-	29,549	-
3162 Emolument	592	592	592	-	592	-
3171 Substitute Certified w/Certificate	3,750	5,030	3,600	3,024	6,624	84
3172 Temporary Certified w/Certificate	-	-	-	-	-	-
3180 Specialists - Certified	44,520	-	-	30,078	30,078	-
3220 Specialist - Nurse	12,035	11,870	12,296	17,369	29,665	141
3230 Tutors/Aides	-	-	10,012	57,224	67,236	572
3240 Support Staff	48,061	47,449	65,970	15,230	81,200	23
3250 Maintenance/Custodians	66,462	67,204	70,137	17,163	87,300	24
3291 Substitute - Support	2,477	2,677	3,018	2,045	5,063	68
3292 Extra-Duty Compensation Support	7,431	7,431	7,883	-	7,883	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	3,750	3,750	3,600	3,024	6,624	84
3500 Employee Benefits	240,288	250,934	296,558	233,831	530,389	79
Subtotal - Personnel Services	1,106,821	1,104,163	1,187,392	944,474	2,131,866	80
4200 Travel	1,130	1,130	1,130	-	1,130	-
4250 Extra Curricular Travel	-	-	-	-	-	-
4310 Water And Sewage	357	357	357	-	357	-
4320 Garbage	1,666	1,666	1,666	-	1,666	-
4331 Postage	1,481	1,481	1,481	1,092	2,573	74
4332 Telephone	7,495	7,495	7,495	-	7,495	-
4360 Electricity	50,771	50,771	50,771	-	50,771	-
4380 Fuel for Heating	38,872	38,872	38,872	-	38,872	-
4402 Purchased Services	438	438	438	553	991	126
4408 Purchased Service - Copier	3,823	3,823	3,650	3,781	7,431	104
4410 Rental	423	558	558	346	904	62
4430 Repair & Maintenance Agreement	2,089	2,089	2,089	1,070	3,159	51
4501 Supplies	24,478	24,613	23,961	19,883	43,844	83
4502 Discretionary Material	2,500	2,500	2,400	2,016	4,416	84
4901 Other Expenses	1,172	1,172	1,172	1,444	2,616	123
4903 Professional Dues	640	640	640	-	640	-
Subtotal - Other	137,335	137,605	136,680	30,185	166,865	22
5101 Equipment	2,579	2,579	2,579	2,677	5,256	104
5102 Equipment-Technology	-	100	-	-	-	-
Subtotal - Equipment	2,579	2,679	2,579	2,677	5,256	104
Location Totals	\$ 1,246,735	\$ 1,244,447	\$ 1,326,651	\$ 977,336	\$ 2,303,987	74

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 80,578	\$ 81,369	\$ 83,681	\$ -	\$ 83,681	-
3150 Teachers	595,893	667,663	697,014	57,306	754,320	8
3161 Extra-Duty Compensation Certified	12,651	12,651	12,651	-	12,651	-
3171 Substitute Certified w/Certificate	4,200	6,844	4,350	213	4,563	5
3172 Temporary Certified w/ Certificate	-	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	103,908	84,362	88,137	2,444	90,581	3
3220 Specialist - Nurse	19,357	19,183	19,933	782	20,715	4
3230 Tutors/Aides	-	31,511	31,112	4,292	35,404	14
3240 Support Staff	44,137	45,619	46,670	-	46,670	-
3250 Maintenance/Custodians	67,385	70,812	74,067	12,492	86,559	17
3272 Activity Bus Driver	-	-	-	-	-	-
3291 Substitute - Support	2,621	3,381	3,381	104	3,485	3
3292 Extra-Duty Compensation Support	664	664	664	-	664	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime-Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	4,200	4,350	4,350	213	4,563	5
3500 Employee Benefits	262,648	303,673	353,135	21,152	374,287	6
Subtotal - Personnel Services	1,198,242	1,332,082	1,419,145	98,998	1,518,143	7
4100 Professional-Tech Service	-	-	-	-	-	-
4200 Travel	1,050	1,050	1,050	-	1,050	-
4250 Extra Curricular Travel	-	-	-	-	-	-
4310 Water And Sewage	9,643	9,643	9,643	-	9,643	-
4320 Garbage	3,776	3,776	3,776	-	3,776	-
4331 Postage	1,200	1,200	1,200	84	1,284	7
4332 Telephone	5,186	5,186	5,186	-	5,186	-
4360 Electricity	47,341	47,341	47,341	-	47,341	-
4380 Fuel for Heating	52,620	52,620	52,620	-	52,620	-
4402 Purchased Services	550	550	550	41	591	7
4408 Purchased Service - Copier	4,838	4,838	5,076	302	5,378	6
4409 Purchased Service - Riso	2,400	2,400	2,400	-	2,400	-
4410 Rental	173	173	173	29	202	17
4430 Repair & Maintenance Agreement	1,950	1,950	1,950	84	2,034	4
4501 Supplies	28,939	30,459	30,006	1,568	3,042	5
4502 Discretionary Material	2,800	2,900	2,900	142	3,042	5
4901 Other Expenses	750	750	750	107	857	14
4903 Professional Dues	625	625	625	-	625	-
Subtotal - Other	163,841	165,461	165,246	2,357	135,172	1
5101 Equipment	4,215	4,215	4,215	1,217	5,432	29
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	4,215	4,215	4,215	1,217	5,432	29
Location Totals	\$ 1,366,298	\$ 1,501,758	\$ 1,588,606	\$ 102,572	\$ 1,658,747	6

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 70,845	\$ 70,845	\$ 72,877	\$ (72,877)	\$ -	(100)
3150 Teachers	502,177	526,800	528,864	(528,864)	-	(100)
3161 Extra-Duty Compensation Certified	9,955	9,955	9,955	(9,955)	-	(100)
3162 Emolument	-	-	-	-	-	-
3171 Substitute Certified w/Certificate	3,300	4,470	3,150	(3,150)	-	(100)
3173 Long Term Substitute Certified	-	-	-	-	-	-
3180 Specialists - Certified	27,130	28,333	29,537	(29,537)	-	(100)
3220 Specialist - Nurse	12,343	12,643	13,179	(13,179)	-	(100)
3230 Tutors/Aides	-	-	7,675	(7,675)	-	(100)
3240 Support Staff	29,021	30,208	31,559	(31,559)	-	(100)
3250 Maintenance/Custodians	40,727	39,810	40,907	(40,907)	-	(100)
3291 Substitute - Support	1,642	1,642	1,861	(1,861)	-	(100)
3292 Extra-Duty Compensation Support	1,030	1,030	1,030	(1,030)	-	(100)
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	3,300	3,300	3,150	(3,150)	-	(100)
3500 Employee Benefits	196,729	210,925	242,690	(242,690)	-	(100)
Subtotal - Personnel Services	898,199	939,961	986,434	(986,434)	-	(100)
4100 Professional-Tech Service	400	800	400	(400)	-	(100)
4200 Travel	975	975	975	(975)	-	(100)
4250 Extra Curricular Travel	-	-	-	-	-	-
4310 Water And Sewage	4,173	4,173	4,173	(4,173)	-	(100)
4320 Garbage	3,021	3,021	3,021	(3,021)	-	(100)
4331 Postage	600	600	600	(600)	-	(100)
4332 Telephone	3,160	3,160	3,160	(3,160)	-	(100)
4360 Electricity	30,527	30,527	30,527	(30,527)	-	(100)
4380 Fuel for Heating	18,530	18,530	18,530	(18,530)	-	(100)
4402 Purchased Services	191	191	191	(191)	-	(100)
4408 Purchased Service - Copier	3,305	3,305	3,154	(3,154)	-	(100)
4430 Repair & Maintenance Agreement	675	675	675	(675)	-	(100)
4501 Supplies	15,384	16,244	14,620	(14,620)	-	(100)
4502 Discretionary Material	2,200	2,200	2,100	(2,100)	-	(100)
4901 Other Expenses	465	465	465	(465)	-	(100)
4903 Professional Dues	640	640	640	(640)	-	(100)
Subtotal - Other	84,246	85,506	83,231	(83,231)	-	(100)
5101 Equipment	2,677	2,677	2,677	(2,677)	-	(100)
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	2,677	2,677	2,677	(2,677)	-	(100)
Location Totals	\$ 985,122	\$ 1,028,144	\$ 1,072,342	\$ (1,072,342)	-	(100)

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 72,977	\$ 72,977	\$ 75,008	\$ (75,008)	\$ -	(100)
3150 Teachers	765,879	728,258	779,271	(779,271)	-	(100)
3171 Substitute Certified w/Certificate	4,500	5,610	4,500	(4,500)	-	(100)
3172 Temp Certified w/Certificate	-	-	-	-	-	
3173 Long Term Substitute Certified	-	-	-	-	-	
3180 Specialists - Certified	60,897	64,265	64,786	(64,786)	-	(100)
3220 Specialist - Nurse	38,554	29,268	30,564	(30,564)	-	(100)
3230 Tutors/Aides	65,885	58,805	63,769	(63,769)	-	(100)
3240 Support Staff	32,614	34,278	35,679	(35,679)	-	(100)
3250 Maintenance/Custodians	52,704	55,551	58,123	(58,123)	-	(100)
3291 Substitute - Support	3,796	3,756	3,756	(3,756)	-	(100)
3294 Temporary Salaries - Support	-	-	-	-	-	
3295 Overtime - Support	-	-	-	-	-	
3296 Substitute Certified w/o Certificate	4,500	4,350	4,500	(4,500)	-	(100)
3500 Employee Benefits	307,421	312,734	371,797	(371,797)	-	(100)
Subtotal - Personnel Services	1,409,727	1,369,852	1,491,753	(1,491,753)	-	(100)
4200 Travel	1,300	1,300	1,000	(1,000)	-	(100)
4310 Water And Sewage	5,171	5,171	5,171	(5,171)	-	(100)
4320 Garbage	4,372	4,372	4,372	(4,372)	-	(100)
4331 Postage	1,200	1,200	1,000	(1,000)	-	(100)
4332 Telephone	7,253	7,253	7,253	(7,253)	-	(100)
4360 Electricity	34,690	34,690	34,690	(34,690)	-	(100)
4380 Fuel for Heating	23,397	23,397	23,397	(23,397)	-	(100)
4402 Purchased Services	373	459	275	(275)	-	(100)
4408 Purchased Service - Copier	4,666	4,666	4,363	(4,363)	-	(100)
4430 Repair & Maintenance Agreement	1,125	1,125	1,125	(1,125)	-	(100)
4501 Supplies	20,453	21,927	19,333	(19,333)	-	(100)
4502 Discretionary Material	3,000	2,900	3,000	(3,000)	-	(100)
4901 Other Expenses	1,429	1,429	2,027	(2,027)	-	(100)
4903 Professional Dues	640	640	640	(640)	-	(100)
Subtotal - Other	109,069	110,529	107,646	(107,646)	-	(100)
5101 Equipment	2,961	2,961	2,961	(2,961)	-	(100)
5102 Equipment-Technology	-	-	-	-	-	
Subtotal - Equipment	2,961	2,961	2,961	(2,961)	-	(100)
Location Totals	\$ 1,521,757	\$ 1,483,342	\$ 1,602,360	\$ (1,602,360)	\$ -	(100)

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 71,911	\$ 71,911	\$ 73,942	\$ (73,942)	\$ -	(100)
3150 Teachers	283,794	327,582	321,398	(321,398)	-	(100)
3161 Extra-Duty Compensation Certified	17,713	17,713	17,713	(17,713)	-	(100)
3162 Emolument	-	395	-	-	-	
3171 Substitute Certified w/Certificate	2,250	2,790	2,100	(2,100)	-	(100)
3172 Temporary Certified w/Certificate	-	-	-	-	-	
3180 Specialists - Certified	62,820	12,176	12,759	(12,759)	-	(100)
3220 Specialist - Nurse	8,703	7,913	8,196	(8,196)	-	(100)
3230 Tutors/Aides	84,523	68,386	71,530	(71,530)	-	(100)
3240 Support Staff	27,811	29,621	30,946	(30,946)	-	(100)
3250 Maintenance/Custodians	28,810	28,892	30,205	(30,205)	-	(100)
3291 Substitute - Support	3,468	2,788	2,788	(2,788)	-	(100)
3292 Extra-Duty Compensation Support	3,391	3,391	3,391	(3,391)	-	(100)
3294 Temporary Salaries - Support	-	-	-	-	-	
3295 Overtime - Support	-	-	-	-	-	
3296 Substitute Certified w/o Certificate	2,250	2,250	2,100	(2,100)	-	(100)
3500 Employee Benefits	178,677	178,339	198,979	(198,979)	-	(100)
Subtotal - Personnel Services	776,121	754,147	776,047	(776,047)	-	(100)
4200 Travel	1,500	1,500	1,500	(1,500)	-	(100)
4250 Extra Curricular Travel	-	-	-	-	-	
4310 Water And Sewage	3,680	3,680	3,680	(3,680)	-	(100)
4320 Garbage	2,305	2,305	2,305	(2,305)	-	(100)
4331 Postage	825	825	825	(825)	-	(100)
4332 Telephone	6,932	6,932	6,932	(6,932)	-	(100)
4360 Electricity	27,474	27,474	27,474	(27,474)	-	(100)
4380 Fuel for Heating	17,588	17,588	17,588	(17,588)	-	(100)
4402 Purchased Services	517	517	517	(517)	-	(100)
4408 Purchased Service - Copier	2,117	2,117	1,901	(1,901)	-	(100)
4410 Rental	75	75	75	(75)	-	(100)
4430 Repair & Maintenance Agreement	731	731	731	(731)	-	(100)
4501 Supplies	12,322	12,672	11,736	(11,736)	-	(100)
4502 Discretionary Material	1,500	1,500	1,400	(1,400)	-	(100)
4901 Other Expenses	1,379	1,379	1,379	(1,379)	-	(100)
4903 Professional Dues	625	625	625	(625)	-	(100)
Subtotal - Other	79,570	79,920	78,668	(78,668)	-	(100)
5101 Equipment	1,217	1,217	1,217	(1,217)	-	(100)
5102 Equipment-Technology	-	-	-	-	-	
Subtotal - Equipment	1,217	1,217	1,217	(1,217)	-	(100)
Location Totals	\$ 856,908	\$ 835,284	\$ 855,932	\$ (855,932)	\$ -	(100)

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 74,042	\$ 77,309	\$ 53,812	\$ -	\$ 53,812	-
3150 Teachers	328,453	322,315	337,490	281,990	619,480	84
3161 Extra-Duty Compensation Certified	1,104	1,104	1,104	-	1,104	-
3171 Substitute Certified w/Certificate	2,250	3,389	2,151	1,512	3,663	70
3180 Specialists - Certified	28,873	29,023	30,604	15,573	46,177	51
3220 Specialist - Nurse	6,927	8,235	8,585	11,163	19,748	130
3230 Tutors/Aides	9,594	10,786	17,495	39,230	56,725	224
3240 Support Staff	29,848	32,510	33,237	-	33,237	-
3250 Maintenance/Custodians	38,925	42,317	44,250	12,492	56,742	28
3291 Substitute - Support	1,808	1,825	2,044	1,377	3,421	67
3292 Extra-Duty Compensation Support	-	-	-	-	-	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3295 Overtime - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	2,250	2,250	2,151	1,512	3,663	70
3500 Employee Benefits	150,006	159,209	181,384	123,489	304,873	68
Subtotal - Personnel Services	674,080	690,272	714,307	488,338	1,202,645	68
4200 Travel	964	964	964	-	964	-
4310 Water And Sewage	3,017	3,017	3,017	-	3,017	-
4320 Garbage	1,892	1,892	1,892	-	1,892	-
4331 Postage	450	450	450	507	957	113
4332 Telephone	8,262	8,262	8,262	-	8,262	-
4360 Electricity	39,654	39,654	39,654	-	39,654	-
4380 Fuel for Heating	12,203	12,203	12,203	-	12,203	-
4402 Purchased Services	300	300	300	71	371	24
4408 Purchased Service - Copier	2,376	2,376	2,398	1,965	4,363	82
4430 Repair & Maintenance Agreement	1,237	1,237	1,237	590	1,827	48
4501 Supplies	12,408	12,868	11,828	9,236	21,064	78
4502 Discretionary Material	1,500	1,500	1,434	1,008	2,442	70
4901 Other Expenses	375	375	375	597	972	159
4903 Professional Dues	640	640	640	-	640	-
Subtotal - Others	85,278	85,738	84,654	13,974	98,628	17
5101 Equipment	2,179	2,179	2,179	246	2,425	11
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	2,179	2,179	2,179	246	2,425	11
Location Totals	\$ 761,537	\$ 778,189	\$ 801,140	\$ 502,558	\$ 1,303,698	63

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

Fund: 100 General Fund - Expenditures

Location: 49 Razdolna Elementary / High

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ -	\$ -	\$ 26,505	(26,505)	-	(100)
3150 Teachers	141,515	98,815	103,444	(103,444)	-	(100)
3171 Substitute Certified w/Certificate	750	690	699	(699)	-	(100)
3220 Specialist - Nurse	3,302	3,173	3,307	(3,307)	-	(100)
3230 Tutors/Aides	21,262	21,684	22,650	(22,650)	-	(100)
3240 Support Staff	7,996	6,805	9,730	(9,730)	-	(100)
3250 Maintenance/Custodians	4,973	5,121	5,387	(5,387)	-	(100)
3291 Substitute - Support	997	991	991	(991)	-	(100)
3294 Temporary Salaries - Support	-	800	800	(800)	-	(100)
3295 Overtime - Support	-	1,800	1,800	(1,800)	-	(100)
3296 Substitute Certified w/o Certificate	750	600	699	(699)	-	(100)
3500 Employee Benefits	57,047	50,517	64,151	(64,151)	-	(100)
Subtotal - Personnel Services	238,592	190,996	240,163	(240,163)	-	(100)
4200 Travel	752	752	752	(752)	-	(100)
4310 Water And Sewage	235	235	235	(235)	-	(100)
4320 Garbage	602	602	602	(602)	-	(100)
4331 Postage	150	150	250	(250)	-	(100)
4332 Telephone	2,200	2,200	2,200	(2,200)	-	(100)
4360 Electricity	5,235	5,235	5,235	(5,235)	-	(100)
4402 Purchased Services	-	42	-	-	-	-
4408 Purchased Service - Copier	713	713	842	(842)	-	(100)
4410 Rental	14,112	14,112	14,112	(14,112)	-	(100)
4430 Repair & Maintenance Agreement	300	300	300	(300)	-	(100)
4501 Supplies	3,695	3,903	4,259	(4,259)	-	(100)
4502 Discretionary Material	500	400	466	(466)	-	(100)
4901 Other Expenses	75	75	75	(75)	-	(100)
4903 Professional Dues	640	640	-	-	-	-
Subtotal - Other	29,209	29,359	29,328	(29,328)	-	-
5101 Equipment	246	246	246	(246)	-	(100)
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	246	246	246	(246)	-	(100)
Location Totals	\$ 268,047	\$ 220,601	\$ 269,737	\$ (269,737)	\$ -	(100)

**Kenai Peninsula Borough School District
2004 - 2005 Budget**

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

Account Description	Original 2003-04 Budget	Current 2003-04 Budget	Preliminary 2004-05 Budget	Change	Revised 2004-05 Budget	% Of Change
3130 Principal/Assistant Principal	\$ 72,977	\$ 72,977	\$ 75,008	\$ -	\$ 75,008	-
3150 Teachers	787,570	777,998	769,006	737,805	1,506,811	96
3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	1,840	-
3162 Emolument	-	-	-	-	-	-
3171 Substitute Certified w/Certificate	5,250	7,170	4,800	3,951	8,751	82
3172 Temp Certified w/Certificate	-	-	-	-	-	-
3180 Specialists - Certified	81,805	80,428	85,498	52,543	138,041	61
3220 Specialist - Nurse	35,213	36,702	38,026	25,381	63,407	67
3230 Tutors/Aides	40,987	39,584	41,569	57,203	98,772	138
3240 Support Staff	32,614	34,278	35,679	15,230	50,909	43
3250 Maintenance/Custodians	70,005	69,972	73,178	27,439	100,617	37
3291 Substitute - Support	3,537	3,537	3,537	2,621	6,158	74
3292 Extra-Duty Compensation Support	-	-	-	-	-	-
3294 Temporary Salaries - Support	-	-	-	-	-	-
3296 Substitute Certified w/o Certificate	5,250	5,100	4,800	3,951	8,751	82
3500 Employee Benefits	326,258	339,025	378,848	304,128	682,976	80
Subtotal - Personnel Services	1,463,306	1,468,611	1,511,789	1,230,252	2,742,041	81
4100 Professional - Technical Service	-	-	-	-	-	-
4200 Travel	700	700	700	-	700	-
4250 Extra Curricular Travel	-	-	-	-	-	-
4310 Water And Sewage	8,218	8,218	8,218	-	8,218	-
4320 Garbage	3,707	3,707	3,707	-	3,707	-
4331 Postage	1,300	1,300	1,300	992	2,292	76
4332 Telephone	4,205	4,205	4,205	-	4,205	-
4360 Electricity	46,174	46,174	46,174	-	46,174	-
4380 Fuel for Heating	21,318	21,318	21,318	-	21,318	-
4402 Purchased Services	756	756	756	318	1,074	42
4408 Purchased Service - Copier	6,026	6,026	5,486	4,212	9,698	77
4409 Purchased Service - Riso	2,400	2,400	2,400	-	2,400	-
4410 Rental	100	100	100	100	200	100
4430 Repair & Maintenance Agreement	700	700	500	1,087	1,587	217
4501 Supplies	27,045	28,705	25,608	19,261	44,869	75
4502 Discretionary Material	3,500	3,400	3,200	2,634	5,834	82
4901 Other Expenses	813	813	550	1,798	2,348	327
4903 Professional Dues	640	640	640	-	640	-
Subtotal - Other	127,602	129,162	124,862	30,402	155,264	
5101 Equipment	2,514	2,514	2,514	2,961	5,475	118
5102 Equipment-Technology	-	-	-	-	-	-
Subtotal - Equipment	2,514	2,514	2,514	2,961	5,475	118
Location Totals	\$ 1,593,422	\$ 1,600,287	\$ 1,639,165	\$ 1,263,615	\$ 2,902,780	77