

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
**ANNUAL BUDGET**  
2009-2010

COMMUNITY PARTNERSHIP KNOWLEDGE

GOALS ~ HIGHER ACHIEVEMENT ~ SKILLS



SUPPORTIVE ENVIRONMENT OPPORTUNITIES

PRODUCTIVE LEARNERS ~ RESPONSIBILITY

The central image is a cartoon illustration of a male graduate. He is wearing a blue graduation cap and gown. He has a large, friendly smile and is holding a rolled-up yellow diploma with both hands. The background behind him is a light blue gradient. The entire illustration is framed by a dark blue border containing text.

SOLDOTNA, ALASKA  
[HTTP://WWW.KPBSD.K12.AK.US](http://www.kpbsd.k12.ak.us)

# **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

## **ANNUAL BUDGET**

For the Fiscal Year Beginning July 1, 2009  
and Ending June 30, 2010

Dr. Donna Peterson, Superintendent of Schools

Prepared by the Finance Department

Mrs. Melody Douglas  
Chief Financial Officer

Laurie Olson  
Chief Accountant

**Kenai Peninsula Borough School District  
2009 - 2010 Budget**

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 BUDGET**

**INTRODUCTORY  
SECTION**



**INTRODUCTORY SECTION**



## **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

### **Finance**

Melody Douglas, Chief Financial Officer  
148 North Binkley Street Soldotna, Alaska 99669-7553  
Phone (907) 714-8888 Fax (907) 262-5867

June 2, 2009

Members of the Board of Education  
Kenai Peninsula Borough School District  
Soldotna, Alaska 99669

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2010. The District Superintendent and Chief Financial Officer assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary media for presenting the financial plan and the report of operations to the public.

We welcome the opportunity to present and discuss the instructional, operational, and financial plans in an open forum. We believe community interaction between interested parties leads to improvements benefiting the educational experience of children in the Kenai Peninsula Borough School District.

A concerted effort was undertaken to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2009. The Kenai Peninsula Borough School District is proud to be one of only 108 recipients nationally and the only Alaskan district to have won the award.

### **Organizational Component**

The Kenai Peninsula Borough was incorporated into a second-class borough on January 1, 1964. This form of government includes an elected mayor and a nine-member assembly. The District encompasses the same geographic territory as the Borough and is roughly 25,600 square miles in size. There are 44 schools operating in 21 communities ranging in size from approximately 10 students to some with over 500 students. The district has urban schools, as well as the truly rural, with locations accessible only by air or by boat, and one of our schools is located in a correctional facility to provide educational resources to students adjudicated as adults and incarcerated in the prison.

Pursuant to Alaska Statutes, Title 29-35.160, the Kenai Peninsula Borough has the responsibility for establishing, maintaining, and operating a system of public schools. The Kenai Peninsula Borough has delegated the administrative responsibilities to the Kenai Peninsula Borough School District, Board of Education.

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

The Superintendent administers the District with an Administrative Cabinet and with input from site-based councils representing the schools.

<p style="text-align: center;"><b><u>Board of Education</u></b></p> <p>Mrs. Sammy Crawford, President Mrs. Sunni Hilts, Vice President Mr. Marty Anderson, Clerk Ms. Lynn Hohl, Treasurer Ms. Liz Downing, Member Mr. Bill Holt, Member Mr. Joe Arness, Member Ms. Penny Vadla, Member Mr. Gregory Gabriel, Jr., Member Miss Theresa Ramponi, Student Representative</p>
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<p style="text-align: center;"><b><u>Administrative Cabinet</u></b></p> <p>Dr. Donna Peterson, Superintendent Dr. Steve Atwater, Assistant Superintendent of Instruction Mr. Dave Jones, Assistant Superintendent of Instructional Support Mrs. Melody Douglas, Chief Financial Officer</p>
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### **Budget Process**

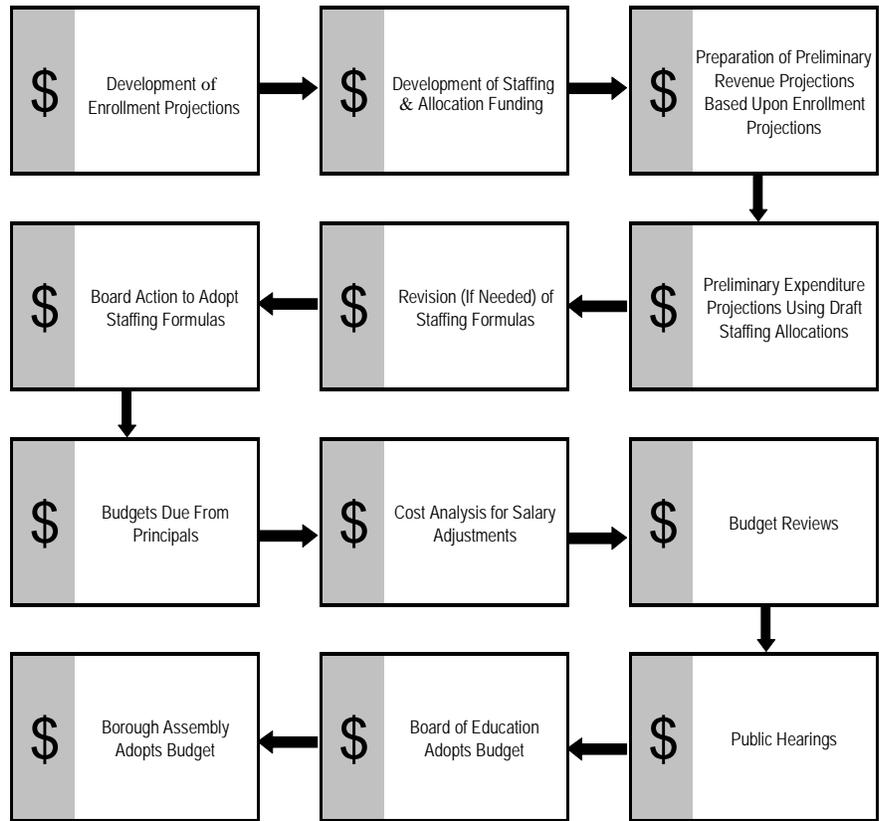
The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning phase began with building administrators submitting their enrollment forecasts for the FY10 school year. In parallel with this process, district administration also prepared forecasts. A straight-line growth of students advancing in grade was considered, as well as the “cohort survival” model using statistical and historic projections of birth rates to enrollment. Based upon these estimates, an enrollment projection of 9,047 students was prepared and submitted. In November 2008, the student enrollment forecast, upon which the budget is developed, was presented to the School Board. It is important to note that for October 2008, the district reported 9,175 students enrolled, which was over the projection of 9,053. However, that was still a loss in enrollment from FY08 as well as a drop of approximately 12% from the district peak of 10,396 in FY97. Demographically, this trend in declining enrollment is expected to slow, due to indications in some areas of the District that the decline may be leveling off. The cohorts of children in grades K-6 are projected to be slightly larger than the 7-12 grades. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The adoption process started in February 2009. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. Budget presentation meetings were held in the larger communities of Homer, Kenai, and Seward. Following the public meetings, the budget was presented in a joint work session to the full bodies of the Borough Assembly and School Board on February 17, 2009.

The initial budget was approved by the School Board on April 13, 2009. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the School District budget must be authorized by the Borough Assembly.

**Kenai Peninsula Borough School District  
Budget Process**



Implementation of the budget is effective on July 1, 2009, marking the beginning of fiscal year 2010, which will run through June 30, 2010. The evaluation phase will begin in August 2010 with the arrival of our independent auditors.

**FY10 Budget Development Calendar**

September 2008						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

15th - Budget Survey Begins

October 2008						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

1st - Enrollment Projection Deadline  
 17th - Preparation of FY10 Enrollment Projections  
 31st - Budget Survey Ends

November 2008						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

- 14th - Enrollment and Staffing Projection Report
- 17th - Budget Committee Meeting, Assembly Chambers, 9:00 a.m.
- 20th - Budget Committee Meeting, Assembly Chambers, 9:00 a.m.

December 2008						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- 1st - Site Budget Information Due to Central Office
- 17th - Senior Management Conducts Preliminary Budget Preview

January 2009						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 12th - School Board Meeting-Work Session to Review Preliminary Budget

February 2009						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

- 2nd - School Board Meeting - Budget Work Session
- \*17th - Joint Work Session with Board and Borough Assembly, 10:00 a.m.

March 2009						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- 2nd - School Board Meeting-Presentation of Budget-Homer
- 3rd - Public Budget Forum for Central Peninsula, Skyview Library, 7:00 p.m.
- 10th - Public Budget Forum for Homer Area, Homer High Library, 7:00 p.m.
- 12th - Public Budget Forum for Seward Area, Seward High Library, 7:00 p.m.

April 2009						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

- 13th - School Board Meeting-Budget Approval\*\*
- \*21st - KPBSD Budget Information to Borough Assembly\*\*\*
- \*21st - Borough Assembly Resolution

May 2009						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

\*5th - Ordinance Introduced at Borough Assembly\*\*\*

June 2009						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

\*2nd - Borough Assembly Ordinance Vote

\*All Dates referring to Borough Assembly meeting are subject to change.

\*\* Provide KPB Finance with a copy of budget memo when Board packet is released to use in preparing Assembly resolution.

\*\*\*Normal Borough packet deadline is 12 days prior to actual Assembly meeting. A minimum of 25 days is mandatory between the introduction of an ordinance and the time action is taken on it.

**Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; Finances and buildings.** (c) Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

### Significant Issues

The financial condition of the school district is, and will continue to be, a pressing concern for the future. The State Public School Funding Program sets the amount of general school funding the School District receives from the State and it also sets the limit of the amount to be raised from local sources under an equalization section of the formula. The School District anticipates being at the local effort cap under the formula again next fiscal year for the 20th year. The District is the only large District in Alaska to be fully supported at the local level.

Future inflationary costs will most likely need to be absorbed by budget reductions. Of significant concern is the ability of the Kenai Peninsula Borough to continue funding the District to the funding cap due to voter approved sales tax reductions.

Changes in enrollment have a dramatic impact on the District's Public School Funding Program revenue from the State. A long running enrollment decline appears to be reversing, as enrollment exceeded the projection in FY08 by 82.70 ADM and by 202.77 ADM in FY09. It appears this trend may continue in FY10.

## **Enrollment Projections**

The process used to project the FY10 enrollment is based on a straight-line less 2% projection for most schools as of October 20, 2008. The steps involved were:

- Grades at school sites were moved ahead one grade level (except charter schools).
- Each school's enrollment was reviewed for a 2% reduction; this decision was made on a case-by-case basis depending on the circumstances and history of each school.
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, Kenai Youth Facility, and Spring Creek locations.
- Kindergarten enrollment was based on the average of actual enrollment for FY08 and FY09 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

## **General Fund Revenues and Expenditures**

### **Revenue Budget**

The revenue budget of \$123,739,902 was developed based on the enrollment projection of 9,047 students and the scheduled FY10 funding formula increases reflecting a base student allocation of \$5,580, a district cost factor of 1.109, and an intensive needs factor of 11.

This budget projection includes continued 'at the cap' local effort funding from the Kenai Peninsula Borough. An allocation of fund balance was approved for \$1,245,667. This amount was needed to cover the difference between projected revenues and expenditures.

The Alaska Legislature passed HB273 in March 2008, enacting several changes to the school funding formula statute. The changes provide greater stability in financial planning because the increased amounts are spelled out for FY09, FY10 and FY11. Incremental increases will be seen in each of these fiscal years to the base student allocation, intensive needs funding and the district cost factors. While this legislation provides known increased revenue, which is an unprecedented circumstance in funding Alaska's public schools, it has created challenges related to continued maximum local effort funding from the Kenai Peninsula Borough for school operations.

	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>
Base Student Allocation Increase	\$100	\$100	\$100
Base Student Allocation	\$5,480	\$5,580	\$5,680
District Cost Factor	1.088	1.109	1.130
Intensive Needs Factor	9	11	13

Federal funding is expected to continue at present or slightly reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Although additional funding through increases to the funding formula have been received, costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase as well.

Even though state funding for school operations will increase due to funding formula increases at the base student allocation level, state funding is expected to decrease for the District because Borough assessed valuations are currently increasing faster than the District's student enrollment. This set of circumstances results in a shift of financial responsibility for the cost of school district operations from the state to the borough. This shift occurred consistently during the mid to late 1990's, but was temporarily reversed in FY99 and FY00. This historical trend was re-established in FY2001 and is likely to continue unless there is a significant change in the basic funding formula. The District expects to receive continued legislative assistance through "on-behalf" payments made directly to the Division of Retirement to cover part of the District's Teachers' Retirement System (TRS) and Public Employees' Retirement System (PERS) unfunded liability. However, this assistance is awarded annually; there is concern about the State's long term ability to continue this assistance.

The Kenai Peninsula Borough was legislatively awarded municipal assistance for the incremental Public Employee Retirement System employer contribution rate for FY10. In addition, the Borough generally receives state funding for school debt reimbursement, fish tax and co-op distribution. This limited revenue assistance to the Kenai Peninsula Borough creates a potential challenge to the Kenai Peninsula Borough's historical practice of funding education to the maximum allowed under state law.

### **Expenditure Budget**

The expenditure budget of \$123,739,902 is based on the enrollment projection of 9,047 students and other consideration noted below.

Accounts not under site administrator control include salary, benefit, and utility (water, sewer, garbage, electricity, fuel for heating, and telephone) accounts. These budgets were developed by district office staff.

The FY10 budget was developed based on the following significant elements:

- No increase in total amount of site discretionary accounts.
- The projected FY10 enrollment decline as of October 20, 2008 was 128, resulting in an associated reduction in certified staff district-wide.
- FY09 brings to a close the current collective bargaining agreements. Interest based bargaining is underway with the Kenai Peninsula Education Association and the Kenai Peninsula Education Support Association for FY10, FY11 and FY12. Meet and Confer discussions with other employee groups will occur later this spring. Budget adjustments will be necessary to address the outcome of the activities for FY10.
- Salary and benefit accounts have been adjusted per the enrollment projection. Programmatic and other staffing (approximately 60 FTE) implemented in FY09 on included in the FY10 budget proposal. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise approximately 78% of this budget.

**CERTIFIED FORMULAS:**

**ELEMENTARY SCHOOLS GRADES K-6 >200**

Elementary Classroom	Kindergarten	1:20 pupil/teacher ratio
	Grades 1-3	1:22 pupil/teacher ratio
	Grades 4-6	1:24 pupil/teacher ratio
Elementary Specialists		1.5 FTE if enrollment <270 2.0 FTE if enrollment 270-345 2.5 FTE if enrollment >=346
Elementary Intervention		.50 FTE if enrollment 200-350 1.00FTE if enrollment >350

**HIGH SCHOOL/MIDDLE SCHOOL**

Secondary Classroom	1:24 pupil/teacher ratio
Secondary Program Staffing	15% of classroom allocation
Secondary Counseling	1:250 pupil/teacher ratio Grades 9-12 1:350 pupil/teacher ratio Grades 7-8
Secondary Library	.50 FTE if enrollment >=200 1.0 FTE if enrollment >=600
Secondary AD	.50 FTE if enrollment >250 (High Schools only)
Secondary Read 180	.50 FTE if Grades 7-8 enrollment 80-150 1.0 FTE if Grades 7-8 enrollment >150
Secondary Intervention	.50 FTE per middle school

SMALL SCHOOLS<200

Small Schools Elementary	1:17 pupil/teacher ratio Grades K-6 (1.0 FTE minimum) Classroom
Small Schools Elementary Specialists	1.0 FTE if Grades K-6 enrollment >100
Small Schools Secondary Program Staffing	1.0 FTE if Grades 7-12 enrollment 8-20 2.0 FTE if Grades 7-12 enrollment 21-40 1:19 pupil/teacher ratio if Grades 7-12 enrollment > 40
Small Schools Intervention only)	.50 FTE if enrollment 75-200 (K-6 and K-8 schools only)

**SUPPORT FORMULAS:**

ELEMENTARY SCHOOLS GRADES K-8

Elementary Custodian	Average of 1.0 FTE/20,000 Square Feet and 1:100 pupil/custodian ratio
Elementary Secretary	1.0 FTE if enrollment $\leq$ 275 1:275 pupil/secretary ratio if enrollment >275
Elementary Library Aide	.38 FTE if Grades K-6 enrollment $\leq$ 275 .44 FTE if Grades K-6 enrollment $\geq$ 276

HIGH SCHOOL

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

MIDDLE SCHOOL

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

SMALL SCHOOLS <100

Small School Custodian	Average of 1.0 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio .25 FTE minimum
Small School Secretary	.88 FTE per school

SMALL SCHOOLS >100 WITH HIGH SCHOOL

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

- Health care costs increased an average of 10% annually in recent years. The FY10 Budget includes a \$25 increase from \$925 to \$950 per covered employee per month which provides an annual amount of \$11,400 per covered employee. The Health Care Cost Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise approximately 10% of the budget and 12% of the total salary and benefit amount. The District does not have to account for retiree health care; health care costs for eligible retirees are accounted for by the Teachers' Retirement and the Public Employees Retirement systems.
- Supply and copy budgets have been adjusted based on the enrollment projection. These costs comprise approximately 3% of the budget. Funds have also been included to purchase adopted curriculum and materials as determined by Board Policy. Fine arts and PE curriculum are slated for review in FY10.
- Utility budgets have been rolled forward with no changes. There have been reduction in usage in most areas due to energy conservation measures implemented in FY08; expenditures are less than expected for this time of year. This coupled with fluctuating fuel cost and scheduled rate increases by some utilities create a challenging budget dynamic. Current estimates for increased electricity and natural gas (due to a change in suppliers) is 20% beginning in January 2009 for these utilities. These accounts will continue to be closely monitored. Utilities comprise approximately 6% of the budget.
- Property, liability, stop-loss insurance, and worker's compensation costs are expected to increase approximately 10% for FY10. Planned utilization of fund balance by the Kenai Peninsula Borough Risk Management Committee will continue for next year to assist in offsetting some of these insurance increases.
- A fund transfer has been included for the student nutrition program in the amount of \$674,096.
- Equipment budgets for FY10 include:
  - Equipment to support Connections program.
  - Equipment to maintain technology infrastructure per the Technology Plan.

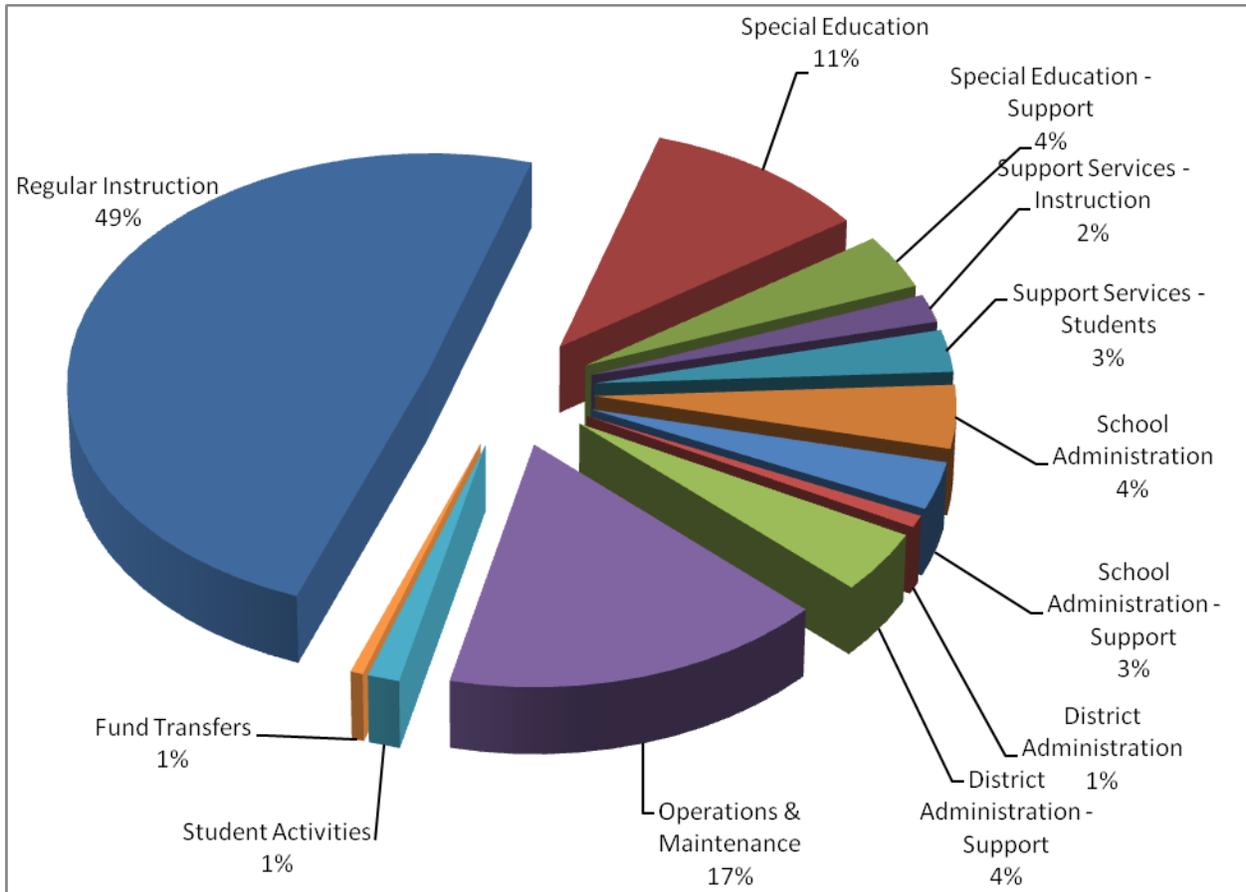
## **Other**

This budget proposal exceeds the State of Alaska mandate that 70% of total general fund expenditures should be instruction as 73% of the budget dedicated to instructional activities, with the remaining 27% dedicated to instructional support.

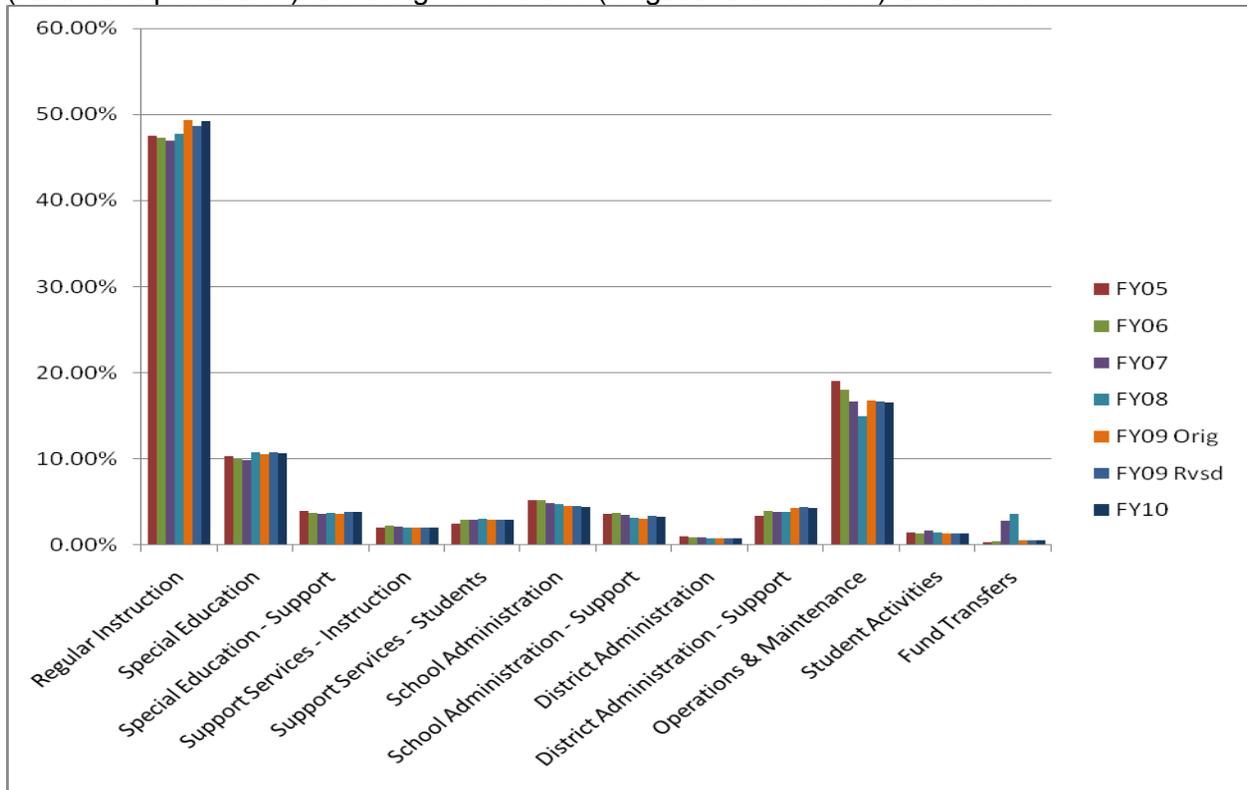
The current collective bargaining agreements expire as of June 30, 2009. Interest based bargaining will continue into FY10. An additional allocation of fund balance is expected pending conclusion of the bargaining process.

<u>Expenditure Summary by Function</u>	<u>Original 2008-09 Budget</u>	<u>Revised 2008-09 Budget</u>	<u>2009-10 Budget</u>
Instruction	\$ 59,335,432	\$ 58,570,043	\$ 60,861,411
Special Education - Instruction	12,656,362	12,940,826	13,130,349
Special Education - Student Services	4,426,259	4,640,418	4,802,719
Support Services - Student	3,538,947	3,590,355	3,688,685
Support Service - Instruction	2,411,036	2,463,492	2,463,473
School Administration	5,430,301	5,456,208	5,511,331
School Administration - Support	3,716,377	4,048,939	4,109,130
District Administration	988,573	999,621	1,034,876
District Administration Support Services	5,241,229	5,315,773	5,267,842
Operation of Plant	20,175,333	20,034,552	20,493,579
Pupil Activities	1,668,376	1,696,538	1,702,411
Transfer to Other Funds	<u>621,031</u>	<u>621,031</u>	<u>674,096</u>
<b>Total General Fund Expenditures</b>	<u><b>120,209,256</b></u>	<u><b>120,377,796</b></u>	<u><b>123,739,902</b></u>

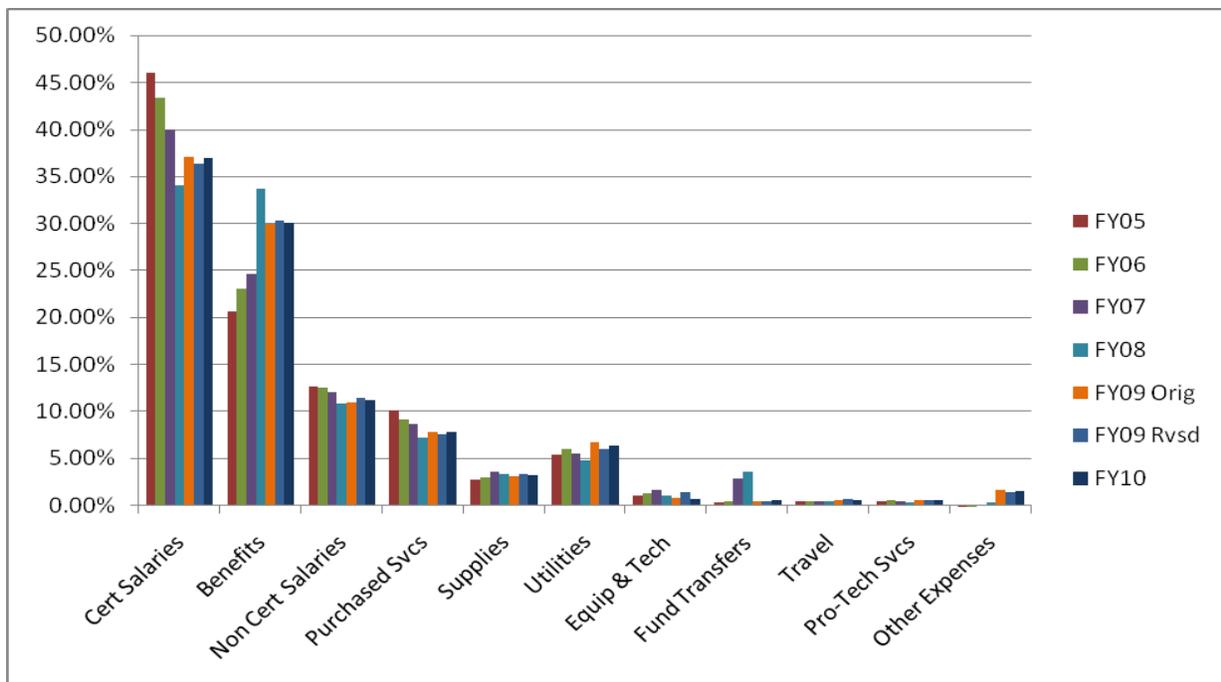
The following graph depicts the functional allocation of the FY10 general fund budget in accordance with the Alaska Chart of Accounts.



The following chart is an historical look at expenditures by functional category. FY05 – FY08 (Audited expenditures) and budgets for FY09 (Original and Revised) and FY10.



The following chart is an historical look at expenditures by object categories. FY05 – FY08 (Audited) and budgets for FY09 (Original and Revised) and FY10



**FY10 Budget by Object and Function**

		Certified Salaries	Classified Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies Media	Other Expenses	Equipment	Fund Transfer	Total
Regular Instruction	Sum of Amount	31,226,454	2,246,356	20,743,438	128,709	213,888	150,074	929,644	3,295,820	1,076,528	850,500		60,861,411
	% of Object	68.19%	16.10%	55.64%	16.28%	28.78%	1.89%	9.59%	81.23%	56.00%	93.82%		49.18%
	% of Function	51.31%	3.69%	34.08%	0.21%	0.35%	0.25%	1.53%	5.42%	1.77%	1.40%		100.00%
Special Education	Sum of Amount	5,410,018	2,308,321	5,123,506	12,468	66,397	0	2,910	66,116	140,613	0		13,130,349
	% of Object	11.81%	16.55%	13.74%	1.58%	8.93%	0.00%	0.03%	1.63%	7.31%	0.00%		10.61%
	% of Function	41.20%	17.58%	39.02%	0.09%	0.51%	0.00%	0.02%	0.50%	1.07%	0.00%		100.00%
Special Education Support Services	Sum of Amount	2,327,987	359,198	1,607,389	368,286	93,297	5,345	8,766	28,739	3,712	0		4,802,719
	% of Object	5.08%	2.58%	4.31%	46.58%	12.55%	0.07%	0.09%	0.71%	0.19%	0.00%		3.88%
	% of Function	48.47%	7.48%	33.47%	7.67%	1.94%	0.11%	0.18%	0.60%	0.08%	0.00%		100.00%
Support Services Instruction	Sum of Amount	839,161	491,510	816,169	2,300	33,109	9,901	119,691	148,277	3,355	0		2,463,473
	% of Object	1.83%	3.52%	2.19%	0.29%	4.45%	0.12%	1.23%	3.65%	0.17%	0.00%		1.99%
	% of Function	34.06%	19.95%	33.13%	0.09%	1.34%	0.40%	4.86%	6.02%	0.14%	0.00%		100.00%
Support Services Students	Sum of Amount	1,017,202	1,109,964	1,471,132	3,920	33,462	2,877	15,062	27,102	7,964			3,688,685
	% of Object	2.22%	7.96%	3.95%	0.50%	4.50%	0.04%	0.16%	0.67%	0.41%			2.98%
	% of Function	27.58%	30.09%	39.88%	0.11%	0.91%	0.08%	0.41%	0.73%	0.22%			100.00%
School Administration	Sum of Amount	3,587,476	13,176	1,792,358	650	47,417	500		13,667	30,837	25,250		5,511,331
	% of Object	7.83%	0.09%	4.81%	0.08%	6.38%	0.01%		0.34%	1.60%	2.79%		4.45%
	% of Function	65.09%	0.24%	32.52%	0.01%	0.86%	0.01%		0.25%	0.56%	0.46%		100.00%
School Administration Support	Sum of Amount		1,959,133	1,455,729	1,500	1,450	566,839	23,993	66,536	21,650	12,300		4,109,130
	% of Object		14.04%	3.90%	0.19%	0.20%	7.15%	0.25%	1.64%	1.13%	1.36%		3.32%
	% of Function		47.68%	35.43%	0.04%	0.04%	13.79%	0.58%	1.62%	0.53%	0.30%		100.00%
District Administration	Sum of Amount	235,932	167,496	293,190	133,354	72,862	21,315	21,870	20,482	68,375	0		1,034,876
	% of Object	0.52%	1.20%	0.79%	16.87%	9.80%	0.27%	0.23%	0.50%	3.56%	0.00%		0.84%
	% of Function	22.80%	16.19%	28.33%	12.89%	7.04%	2.06%	2.11%	1.98%	6.61%	0.00%		100.00%
District Administration Support	Sum of Amount	226,330	1,894,604	1,293,903	138,750	69,899	48,122	1,037,200	85,633	457,401	16,000		5,267,842
	% of Object	0.49%	13.58%	3.47%	17.55%	9.40%	0.61%	10.70%	2.11%	23.79%	1.76%		4.26%
	% of Function	4.30%	35.97%	24.56%	2.63%	1.33%	0.91%	19.69%	1.63%	8.68%	0.30%		100.00%
Operations & Maintenance	Sum of Amount		3,204,118	2,264,738		15,502	7,120,289	7,515,062	293,986	77,384	2,500		20,493,579
	% of Object		22.97%	6.07%		2.09%	89.84%	77.52%	7.25%	4.03%	0.28%		16.56%
	% of Function		15.63%	11.05%		0.08%	34.74%	36.67%	1.43%	0.38%	0.01%		100.00%
Student Activities	Sum of Amount	921,916	195,293	422,127	750	95,973	83	20,744	10,980	34,545			1,702,411
	% of Object	2.01%	1.40%	1.13%	0.09%	12.91%	0.00%	0.21%	0.27%	1.80%			1.38%
	% of Function	54.15%	11.47%	24.80%	0.04%	5.64%	0.00%	1.22%	0.64%	2.03%			100.00%
Fund Transfers	Sum of Amount											674,096	674,096
	% of Object											100.00%	0.54%
	% of Function											100.00%	100.00%
Total Sum of Amount		45,792,476	13,949,169	37,283,679	790,687	743,256	7,925,345	9,694,942	4,057,338	1,922,364	906,550	674,096	123,739,902
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% of Total Budget		37.01%	11.27%	30.13%	0.64%	0.60%	6.40%	7.83%	3.28%	1.55%	0.73%	0.54%	100.00%

## **Major Goals and Objectives**

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

### **Guiding Principles**

The District's guiding principles consider the ideal educational experience for all students to be one in which:

- Each person can learn and be successful
- Each individual is recognized as unique, valuable and is treated with respect and dignity
- Learning becomes a lifelong process
- Prevention and early intervention are critical to preventing academic difficulties
- Education is the accepted responsibility of the entire community
- The educational environment is safe, orderly and comfortable
- High standards and expectations are essential elements for student success
- Positive change is embraced
- Decisions are student-centered, data-driven and made collaboratively

### **Board of Education Goals**

1. Student Success: All graduates will be prepared to pursue the educational and/or vocational pathway of choice
  - All secondary students (grades 7-12) will have a Personal Education Plan (PEP) in place by 2012.
  - Every high school senior will have a transition plan.
  - Each year, schools will assess school climate and create action plans to address identified needs.
  - Student surveys will be administered as appropriate to evaluate student success.
2. Engagement: Increase parent, student and community engagement.
  - Presentations will be made to the borough assembly, city councils, radio talk shows, other media, and other community organizations such as Rotary, Chamber, etc. quarterly. .
  - An outreach to sites, individual schools, councils, charter school academic policy committees, businesses, tribal councils will be conducted.
  - A public advocacy Fact Sheet about KPBSD will be developed for use by all board members.
  - Students will be recognized at every board meeting during the school report section of the agenda.
  - A presentation will be made as well as attendance at the fall student government conference.

- Invitations will be given to specific public members and organizations to participate in the “dine and discuss” opportunity between the board work session and regular meeting.
  - Invitations will be given annually to high school student council members and site councils to evaluate the progress on Board goals.
3. Communication: Improve constituent communication.
- The Board will improve community understanding of significant issues.
- A committee will immediately be formed to develop recommendations for Board action (identify constituent groups, determine talking points, and develop a media campaign).
  - Data will be gathered on the economic impact of the school district, student success, etc.
  - A marketing plan for education success will be developed.
- The Board will encourage greater staff collaboration.
- Opportunities will be provided for staff to share best practices.
  - Opportunities will be created for staff to share ideas on drop out rate and other key issues.
- The Board will model positive Board/Superintendent communication.
- Quarterly public topical discussions will be held.
  -
4. Student Dropouts/Graduates: Increase graduation rates and decrease dropout rates.
- A clear working definition of graduation and drop-out rate will be developed.
  - A request will be made asking site councils to include this goal on meeting agendas to foster understanding, to help with prevention efforts, to gather potential solutions, and include summary of ideas in yearend report to the Board.
  - Peer dropout prevention efforts will be encouraged.
  - Board-initiated focus groups will be held with students to improve graduation rates and reduce dropout rates.
  - Formal exit interviews with all dropouts will be conducted.
  - Efforts to address the climate and culture of schools will be continued.

**Kenai Peninsula Borough School District  
General Fund  
Staff by Functional Category**

	Actual FTE FY09	Projected FTE FY10	Difference
Regular Instruction	538.34	544.11	5.77
Special Education	171.02	171.27	0.25
Special Education - Support Services	44.55	46.14	1.59
Pupil Support	40.98	42.10	1.12
Support Services - Instruction	26.36	25.98	-0.38
School Administration	36.90	36.60	-0.30
School Administration - Support	53.82	54.08	0.26
District Administration	5.00	5.00	0.00
District Administration - Support	35.75	34.75	-1.00
Operation and Maintenance of Plant	85.38	82.25	-3.13
Student Activities	3.30	3.30	0.00
	1041.40	1045.48	4.18

Another ongoing effort is the evolution of our district technology plan. In FY00, efforts were completed for implementation of the central peninsula fiber optic backbone that permitted increases in bandwidth for smaller schools. The District completed its plan in FY03 to reach a 5:1 ratio of students to computers in all schools while standardizing on a single PC platform and coordinating software applications. The District's technology plan will be reviewed and updated in FY10 to embed new technology in the instructional programs and to maximize ARRA funding.

**Financial Component**

The Kenai Peninsula Borough School District receives revenue from the Federal Government, State of Alaska, and the Kenai Peninsula Borough. The majority of these funds is in the General Fund and come as a result of the "Foundation" program jointly funded by the State of Alaska and the Kenai Peninsula Borough. Borough-provided maintenance and insurance of buildings are required to be reflected in the general operating fund and are reported as "in-kind" revenue and expenditures.

Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the "Special Revenue" funds such as Pupil Transportation, and Food Services, sixteen funds in all. Activities of the General Fund and the Special Revenue Funds are included in the annual appropriating budget.

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2008, the Borough recorded \$16,419,000 in general obligation school debt.

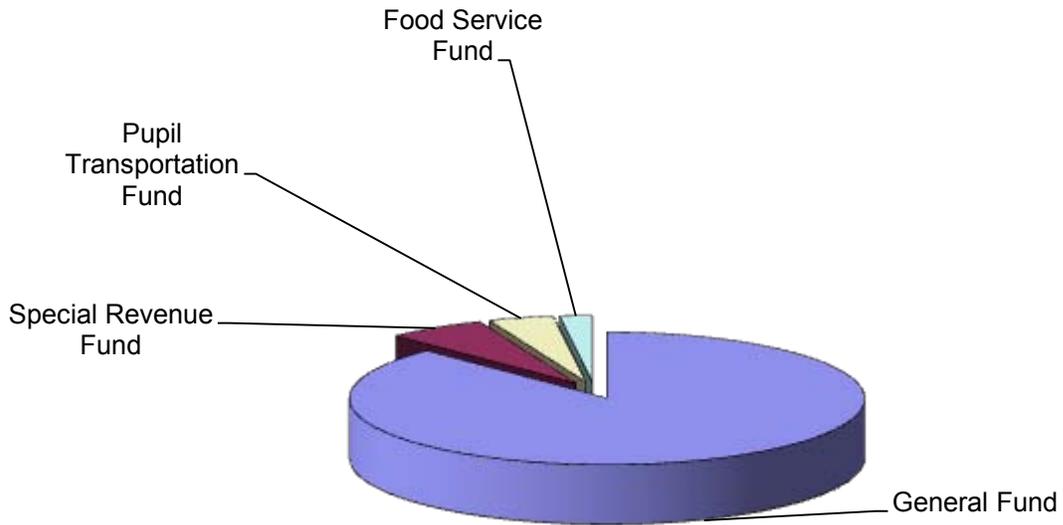
Since the Borough and School District operate a centralized treasury under the control of the Borough, all cash management functions are handled by the Borough except bank reconciliation of the School District zero balance payroll and accounts payable accounts and the food service/pupil activity fund bank account.

**All Governmental Revenues and Expenditures  
Budget FY10**

Revenue	\$141,151,106
Other Financing Sources	-
Total Revenue and Other Financing Sources	\$141,151,106
Expenditures	\$141,151,106
Operating Transfers out	674,096
Total Expenditures and Other Financing Uses	\$141,825,202
Excess (Deficiency) of Revenues over Expenditures	(674,096)
Fund Balance, Beginning of Year	\$24,827,620
Fund Balance, End of Year	\$24,153,524

**Total Revenue Budget for all Governmental Funds**

<b>FY09</b>	<b>Category</b>	<b>FY10</b>
\$ 120,377,796	General Fund	\$ 123,739,902
10,991,288	Special Revenue Fund	8,780,216
5,453,205	Pupil Transportation Fund	5,771,988
<u>2,970,800</u>	Food Service Fund	<u>2,859,000</u>
<u>\$ 139,793,089</u>		<u>\$ 141,151,106</u>



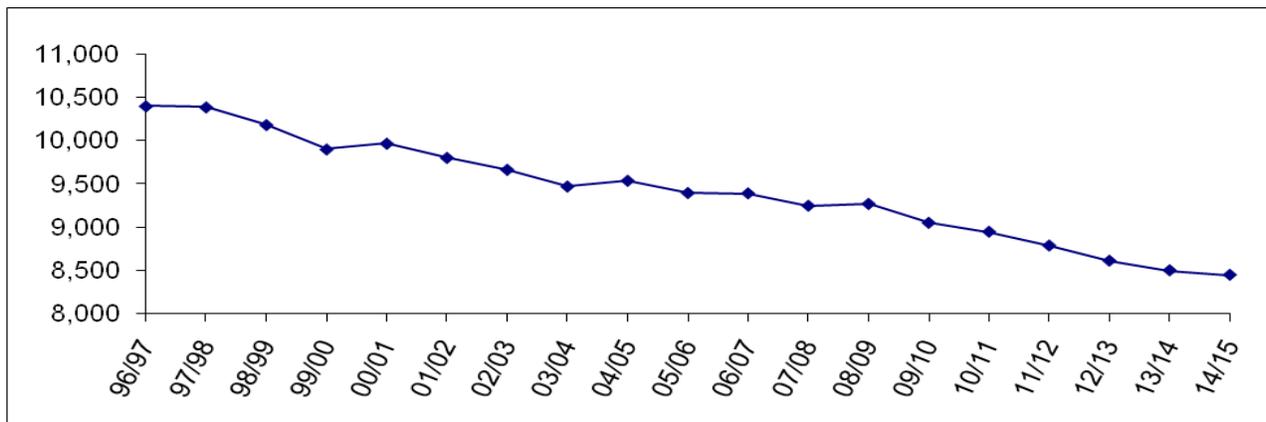
## Informational Component

### Enrollment History and Projections

#### Kenai Peninsula Borough School District - History and Projections

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
96/97	50	736	742	800	781	788	800	887	863	829	922	790	746	662	10,396	
97/98	48	703	735	740	783	797	801	808	912	846	858	879	742	732	10,384	-0.12%
98/99	46	644	716	752	731	785	796	821	813	883	875	790	796	731	10,179	-1.97%
99/00	62	604	682	721	751	727	757	810	835	809	883	803	699	750	9,896	-2.78%
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.68%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	604	575	648	668	697	736	794	785	817	905	846	752	745	9,661	-1.41%
03/04	47	575	634	565	637	666	698	774	819	783	885	827	803	665	9,467	-2.01%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	0	645	648	645	678	636	671	659	658	658	768	826	817	738	9,047	-2.36%
10/11	0	637	639	643	667	673	642	651	613	684	709	759	823	804	8,944	-1.14%
11/12	0	643	638	639	663	662	671	624	608	613	733	701	758	820	8,784	-1.79%
12/13	0	642	643	637	659	663	670	662	583	608	661	725	700	755	8,608	-2.00%
13/14	0	644	642	642	658	659	671	651	616	583	657	653	724	697	8,497	-1.29%
14/15	0	645	644	641	662	658	667	652	610	616	628	649	652	721	8,445	-0.61%

District annual enrollment change: FY97 through FY15



Beginning in FY98, the Kenai Peninsula Borough School District entered a troublesome cycle. This was the first year in which enrolling kindergarten children constituted a smaller segment of the student body than the graduating class. We began to experience a decline in our enrollment. This trend continues and the district has attempted to project future enrollments with an emphasis on conservatism.

There are a number of factors which can be traced to the source of our enrollment shortfalls: declining birth rates, emigration, changes to companies in local industry, and correspondence programs offered by other districts in the state. The district offers the Connections home school program to families within the district as a local correspondence program and has been encouraged by the positive response.

### **Capital Projects**

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$1.25 million in additional maintenance support for the school district for FY10. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

Areawide facilities	
Fire/Life /Safety projects	\$ 75,000
Generator Replacement	150,000
Intercom System upgrades	100,000
Playground upgrades	150,000
Flooring Replacement upgrades	100,000
Electrical and Lighting upgrades	100,000
Asphalt, paving and concrete upgrades	125,000
Arsenic Compliance	300,000
Locker Replacement	100,000
Portable classrooms/outbuildings	<u>50,000</u>
Total	<u>\$1,250,000</u>

The Kenai Peninsula Borough (KPB) is responsible, with input from the Board of Education, for the Capital budget. The KPB Capital budget development process is available at:

<http://www.borough.kenai.ak.us/financedept/default.htm>

### **Tax Base and Rate History**

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY10 is 8.24 mills. The approved tax rate for FY10 is 4.50 mills. The Borough has responsibility for the levy and collection of taxes supporting the subordinate entities. Historically, the Borough has been extremely accommodating by providing the maximum operating fund revenue permissible to the District. The net effect for a taxpayer with a \$100,000 home and a 4.50 mill tax rate is a \$450 annual contribution for the combined operation of the Borough government and the School District.

A decline in Sales Tax revenue is expected due to a voter approved initiative exempting non-prepared foods from September through May of each year. Sales tax revenue collected by the Borough is generally allocated to the operation of schools.

Year Ended June 30	Total Tax Levy for Fiscal Year	Collected in the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amounts	Percentage of Levy
2001	26,611,167	26,132,333	98.201%	475,365	26,607,698	99.987%
2002	26,096,387	25,644,795	98.270%	445,959	26,090,754	99.978%
2003	26,370,536	25,879,204	98.137%	483,573	26,362,777	99.971%
2004	27,558,497	27,062,845	98.201%	481,867	27,544,712	99.950%
2005	27,820,350	27,446,158	98.655%	330,468	27,776,626	99.843%
2006	29,357,626	28,978,909	98.710%	334,194	29,313,103	99.710%
2007	31,768,274	31,346,983	98.674%	381,440	31,346,983	98.674%
2008	30,042,125	29,651,635	98.700%	350,122	29,651,635	98.700%
2009	26,779,449	26,431,968	98.702%	-	26,431,968	98.702%

### Performance Results

The District was able to add approximately 40 full time-equivalent positions in FY09. These positions assisted in the District's performance results noted below. The goal is to retain this additional staffing in an effort to improve student performance and to provide sustainability for student centered programs.

Each year the Kenai Peninsula Borough School District assesses student achievement using a variety of measures: the Terra Nova (CAT/6), the Analytic Writing Assessment (AWA), the Standards Based Assessments (SBA), and the High School Graduation Qualifying Exam (HSGQE). Some district students also take the Scholastic Aptitude Test (SAT) and the American College Test (ACT). These tests measure skills, knowledge, and performance in different ways. The information about program and individual learner strengths is used at the building and classroom levels to develop instructional goals for improvement. The following data provides information regarding the performance of District students as well as a comparison of the performance of district students with students across the state. These results are from assessments administered during the FY09 school year.

**Analytic Writing Assessment (AWA)** – Analytic scoring is based on the premise that it is possible to define the components of good writing, and while a piece of writing may be excellent in one respect, there may be significant weaknesses in others. For example, a paper may be mechanically sound with exceptional vocabulary but weak in the areas of ideas and organization. The papers are graded by two scorers and the two scores are averaged to determine the paper's final score. The Analytic Writing Assessment report is formatted to provide information by district and school. The report indicates numbers and percentages of students that are scoring above or below a 3.0 score.

**Terra Nova (CAT/6)** – This year the Alaska Department of Education and Early Development required testing of students in grades 5 and 7 using the achievement test, Terra Nova (CAT/6). The tests were administered in the spring of 2009. It is a state-mandated assessment in the areas of Reading, Language Arts, and Mathematics.

The Terra Nova, a norm referenced test, is designed to be used with a national student audience so that test scores for a fifth-grade student in our district can be compared to the scores of fifth-graders throughout the country.

The districtwide group scores and the individual student scores are reported as percentile scores. Both group and individual percentile scores are based upon the number of right answers in each section of the test. For example, a student with a score in the 69<sup>th</sup> percentile indicates that the student answered more questions correctly than 68 out of 100 students taking the test. A percentile of 50 is the average score.

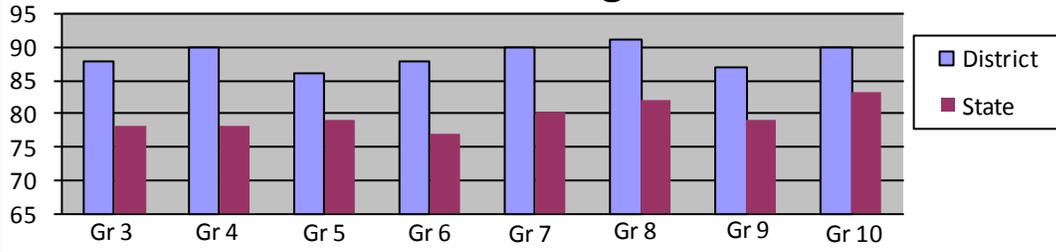
Grade	Reading	Language Arts	Math
5	51	55	52
7	61	62	63

**Standards Based Assessments** – This is another State-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. Students take the Standards Based Assessments in grades 3 through 10. There are three types of questions in each of the three tests: multiple-choice, short constructed response, and extended constructed response. Based upon their performance on each portion of the test, student achievement is identified in one of four categories: advanced, proficient, below proficient, or far below proficient. The chart indicates the percentage of students in the proficient or advanced categories.

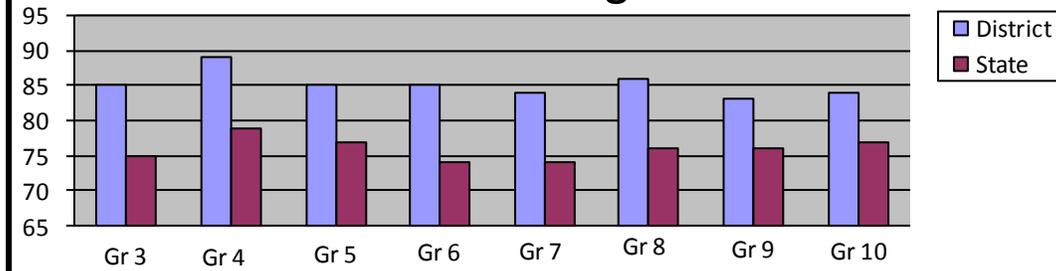
% Advanced/Proficient for Spring 2009

Grade	Reading	Writing	Math
3	87	85	83
4	90	89	83
5	86	85	79
6	88	85	81
7	90	84	76
8	91	86	78
9	87	83	64
10	90	84	73

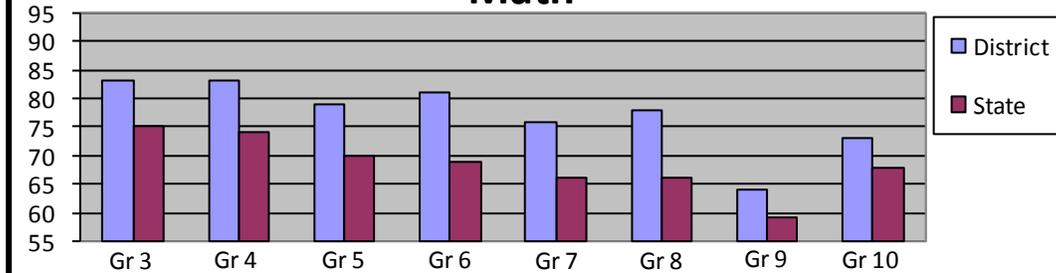
## Standards Based Assessment Reading



## Standards Based Assessment Writing



## Standards Based Assessment Math



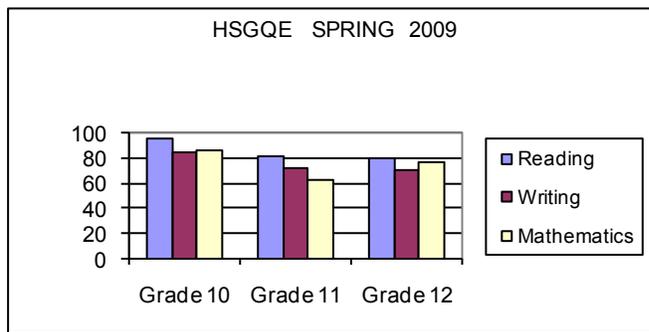
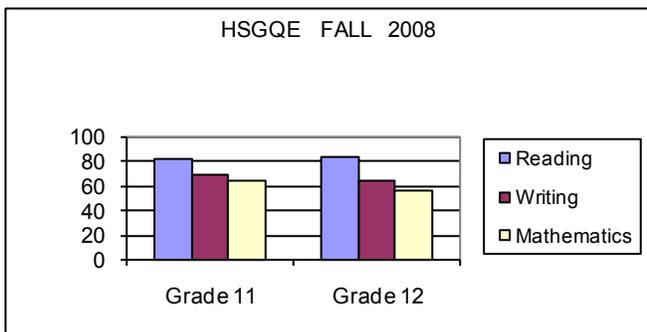
**Alaska High School Graduation Qualifying Examination (HSGQE)** – This is a state-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. There are three types of questions in each of the three tests: multiple-choice, short constructed response and extended constructed response. Based upon their achievement on each portion of the test, student achievement is identified in one of two categories: passed or not passed. In accordance with Alaska State Law, students will be required to pass all three sections of the High School Graduation Qualifying Exam in order to receive a secondary diploma.

% Proficient for Fall 2008

	Reading	Writing	Math
HSGQE Retest Grade 11	83	69	65
HSGQE Retest Grade 12	84	64	56

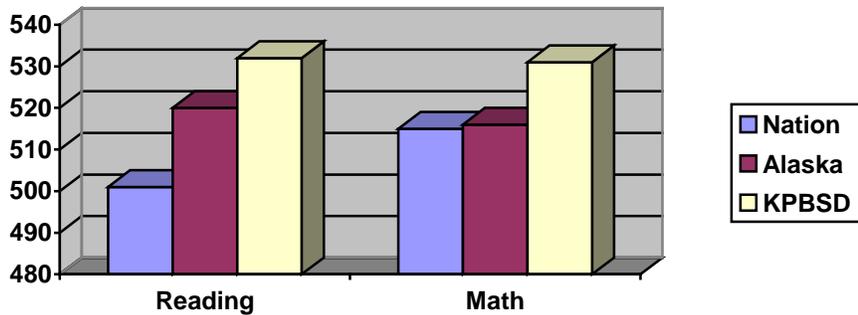
% Proficient for Spring 2009

	Reading	Writing	Math
HSGQE Grade 10	95	84	86
HSGQE Retest Grade 11	82	72	63
HSGQE Retest Grade 12	80	71	76



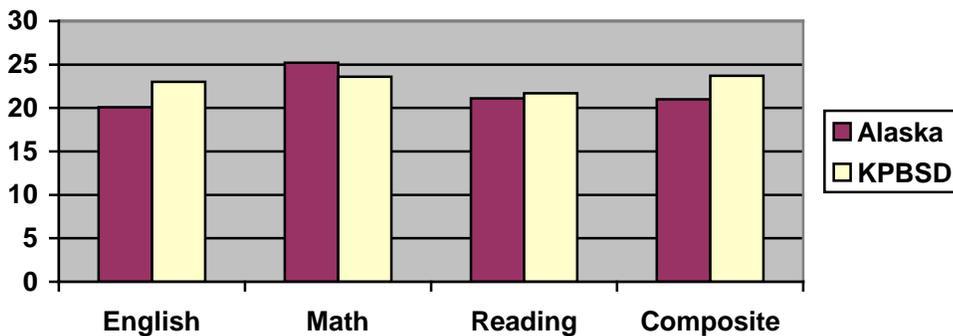
**SAT I: Reasoning Test** – The SAT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider SAT scores as part of their admission process. In FY09, 210 students took the SAT test.

**SAT SY 2009**



**American College Test (ACT)** – The ACT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider ACT scores as part of their admission process. During FY09, 118 students took the ACT test.

**ACT SY 2009**



## **Future Year General Fund Projections**

Forecasting the budget for future years requires making assumptions about many variable factors. Most of these variables are outside the District's ability to control. In addition, collective bargaining relative to FY10, FY11, and FY12 is under way; therefore estimates for salaries and benefits, representing nearly 80% of the District's budget, are soft. Consequently, the soundness of salary and benefit estimates for FY13 are less reliable considering that year will be affected by the next round of collective bargaining in addition to the one in process.

Estimates for future years are based on continued fiscal conservatism, targeting sustainability of current staffing formulas which provides sustainability in the classroom for students.

The following projections were, therefore, prepared based upon current statutes with the following assumptions:

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing an approximate annual 1% decline at most schools.
- 2) The Borough assessments (upon which the local contribution is calculated) will grow 2% annually.
- 3) The Borough will continue to provide to the general fund the maximum revenue level permitted by statute, although there is a sector of the public irritated by the cost of public services.
- 4) Expenditures by function are calculated at the same percentages applicable to the current year in order to guarantee a 70% instructional component as required by AS 14.17.520, which speaks to Minimum Expenditures for Instruction.

More information about the funding formula may be found on the State of Alaska website in the section devoted to the Department of Education and Early Development.

Kenai Peninsula Borough School District  
General Fund

	Projected Budget FY10	Pending Revision Budget FY10	Projected Budget FY11	Projected Budget FY12	Projected Budget FY13
What is the Base Student Allocation Per Pupil? (AS 14.17.470)	\$5,580	\$5,580	\$5,680	\$5,680	\$5,680
How many Pupils (In Enrollment) is the KPBSD budget based upon?	9,047	9,047	8,944	8,784	8,608
How many Pupils (in adjusted ADM) is the KPBSD budget based upon?	15,451.56	15,451.56	15,931.00	15,995.45	16,021.47
What is the BASIC NEED?	\$86,219,705	\$86,219,705	\$90,488,080	\$90,854,156	\$91,001,950
What is the Kenai Peninsula Borough Assessed Value?	\$5,798,112,605	\$5,798,112,605	\$5,914,074,857	\$6,032,356,354	\$6,153,003,481
What is the Min Req'd Local Contrib? (4 mills * Assessed Value)	\$23,192,450	\$23,192,450	\$23,424,375	\$23,892,862	\$24,370,720
What will we receive in Impact Aid?	\$0	\$0	\$0	\$0	\$0
What is the District Deduction Ratio - N/A as we do not receive Impact Aid.					
What is the Impact Aid Deduction (90%)?	\$0	\$0	\$0	\$0	\$0
What is the State Share?	\$63,027,255	\$63,027,255	\$67,063,705	\$66,961,294	\$66,631,230
What is the new Maximum Allowable Contrib?	\$42,983,376	\$42,983,376	\$44,236,633	\$44,789,318	\$45,301,168
<b>General Fund Revenue</b>					
Local Contribution	\$42,983,376	\$42,983,376	\$44,236,633	\$44,789,318	\$45,301,168
E-Rate	646,000	646,000	646,000	646,000	646,000
State Contribution	\$63,027,255	\$63,027,255	67,063,705	66,961,294	66,631,230
Quality Schools/Learning Opportunity Grant	247,225	247,225	255,104	256,135	252,672
PERS/TRS relief *	14,640,379	12,927,832	13,703,501	14,251,641	14,821,706
Interest	420,000	420,000	420,000	420,000	420,000
Federal Contribution	450,000	450,000	450,000	450,000	450,000
Other Revenue	80,000	80,000	80,000	80,000	80,000
	<b>\$122,494,235</b>	<b>\$120,781,688</b>	<b>\$126,854,943</b>	<b>\$127,854,388</b>	<b>\$128,602,776</b>
<b>General Fund Expenditures and Fund Transfers</b>					
Instruction	\$90,457,968	\$92,473,495	\$95,310,305	\$96,053,342	\$96,609,731
School Administration Support	4,109,130	4,324,238	3,910,376	3,941,184	3,964,254
District Administration	1,034,876	1,034,876	1,103,661	1,112,357	1,118,868
District Administration Support	5,267,842	5,267,842	4,164,730	4,197,543	4,222,113
Operation and Maintenance of Plant	20,493,579	19,754,573	22,937,036	23,117,749	23,253,068
Student Activities	1,702,411	1,777,411	1,751,401	1,775,200	1,775,532
Fund Transfers	674,096	674,096	911,712	918,895	924,273
	<b>\$ 123,739,902</b>	<b>\$ 125,306,531</b>	<b>\$ 130,089,222</b>	<b>\$ 131,106,269</b>	<b>\$ 131,867,839</b>
Revenues Over (Under) Expenditures	<b>(\$1,245,667)</b>	<b>(\$4,524,843)</b>	<b>(\$3,234,279)</b>	<b>(\$3,251,882)</b>	<b>(\$3,265,063)</b>
Fund Balance, Beginning of Year	19,394,111	\$18,148,444	\$13,623,601	\$10,389,322	\$7,137,441
Fund Balance	<b>\$18,148,444</b>	<b>\$13,623,601</b>	<b>\$10,389,322</b>	<b>\$7,137,441</b>	<b>\$3,885,559</b>

\* Future year revenues in this category depend on Legislative action.

## **Acknowledgments**

The preparation of this budget could not be accomplished without the efficient and dedicated services of the entire staff of the finance department and the cooperation of the building administrators, site-based councils, staff, and the Budget Review Committee. We would like to express our appreciation to all the people who assisted in the preparation of this budget. We thank you, the Board of Education, for your interest and support in planning and conducting the financial operations of the School District in a responsible and progressive manner. We would also like to acknowledge the student efforts, particularly Craig Hills a 9<sup>th</sup> grade student at River City Academy for designing the cover of this document.

The Association of School Business Officials International (ASBO) conducts a program to evaluate school district budgets. Receipt of the ASBO Meritorious Budget Award signifies recognition of the highest level of accomplishment by a school business entity. This budget has been submitted to ASBO for award review and consideration.

Similarly, ASBO has a program to assess the School District CAFR. The Kenai Peninsula Borough School District has been the proud recipient of ASBO Certificate of Excellence in Financial Reporting awards consecutively since 1989.

Respectfully submitted,

Dr. Donna Peterson  
Superintendent

Melody Douglas, RSBO  
Chief Financial Officer

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**Association of School Business Officials International**



This Meritorious Budget Award is presented to

**Kenai Peninsula Borough School District**

for excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2008 - 2009.

The budget is judged to conform  
to the principles and standards of the  
ASBO International Meritorious Budget Awards Program.

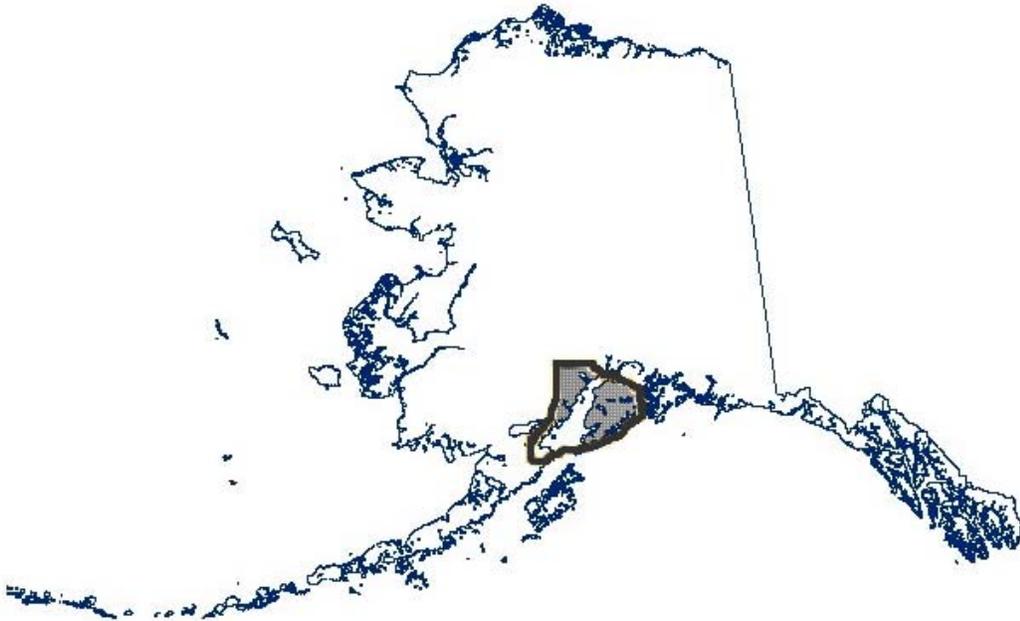
*Angela Peteman*  
President

*John D. Quasa*  
Executive Director

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 – 2010 BUDGET**

**ORGANIZATIONAL  
SECTION**



**ORGANIZATIONAL SECTION**

## Organizational Section

### Borough and School District Relationship

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

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

#### Mission Statement

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

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

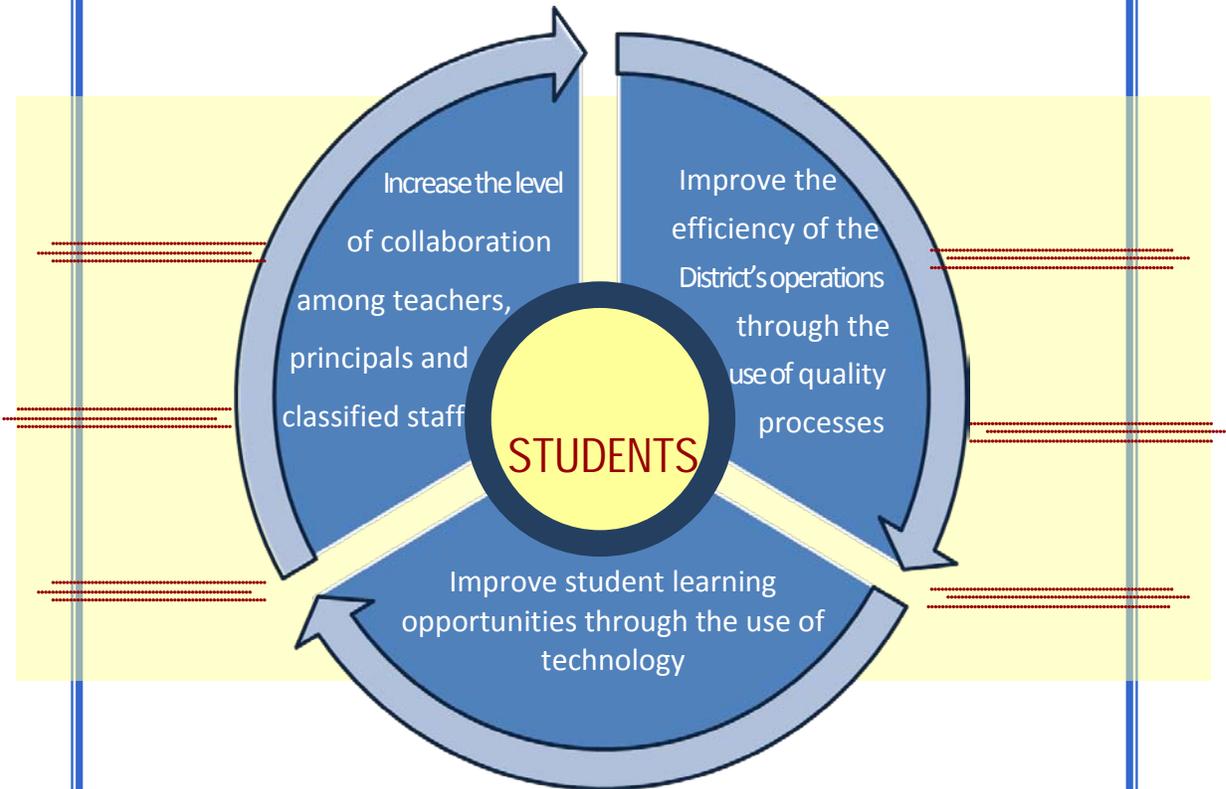
### Goals and Objectives

The Kenai Peninsula Borough School District defines objectives through the long range planning process and works toward those objectives by setting annual goals. The Board of Education defined four main priorities for FY10:

- Student Success: All graduates will be prepared to pursue the educational and/or vocational pathway of choice
- Engagement: Increase parent, student and community engagement.
- Communication: Improver constituent communication
- Student Dropouts/Graduates: Increase graduation rates and decrease drop/out

*Working Together to Create a Pathway for Success*

*2009-2010 District Goals*



**The role of District Office is to anticipate and meet the needs for accomplishing the District's mission.**

The following FY10 administrative targets include:

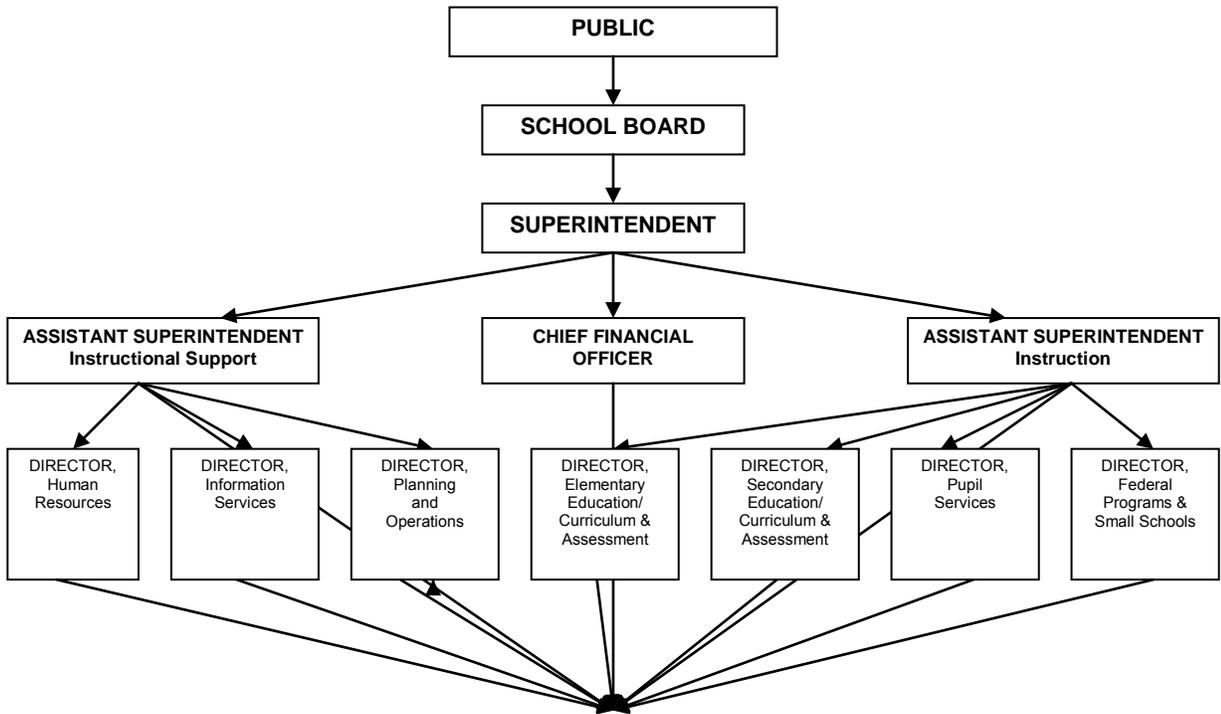
- Superintendent
  - Administrator performance/Accountability
  - Communication: With all of the District's stakeholders
  - Implement Long Range Plan
- Assistant Superintendent, Instruction
  - Develop an Individual Learning Pathway for each student
  - Increase graduation rate/decrease dropout rate
  - Implement Professional Development Plan
- Assistant Superintendent, Instructional Support
  - Oversee the District Emergency Action Plan
  - Political Arena; Coordination with Legislature
  - Fostering relationship with Kenai Peninsula Borough
  - School district policy review
- Chief Financial Officer
  - Implement background check process for volunteers
  - Accounting for pupil activity funds; budgeting and school support
  - Implement software to generate CADR and budget documents
- Director, Planning and Operations
  - DEED grant/debt reimbursement application process upgrade
  - Teacher housing renewal/replacement at remote sites
  - Energy management program refinement
- Director, Secondary Education
  - Improve principal access to both assessment data to drive personal development for both students and teachers
  - Expand opportunities for students to be successful throughout high school and beyond
- Director, Federal Programs and K-12 Schools
  - Assist K-12 schools in becoming 21<sup>st</sup> Century schools
  - Facilitate understanding and growth in effective standards based education practices
  - Work as a member of the Instructional Team to increase graduation rates throughout the District
- Director, Elementary Education
  - Revise fine arts and physical education curricula
  - Implement social studies and world language curricula
  - Develop K-3 assessments for standards based report cards
  - Implement new professional development opportunities
- Director, Pupil Services
  - Develop a long-term systematic professional development cycle for Pupil Services
  - Continue staff development and program opportunities concerning Autism Spectrum Disorders
  - IDEA compliance monitoring and quality processes
  - Continue full implementation of response to intervention approach for students with learning disabilities
- Director, Human Resources
  - Job descriptions, work study and classification report for support employees
  - Smooth completion and implementation of negotiations for KPEA, KPESA and KPAA
  - Efficient transition from RBMS as a third party administrator to Meritain health
  - Revise and update evaluation handbook for certified and support employees

**District Administration and Management**

**District Administration  
2009 - 2010**

Dr. Steve Atwater, Superintendent  
 Mr. Dave Jones, Assistant Superintendent, Instructional Support  
 Mr. Sean Dusek, assistant Superintendent, Instruction  
 Ms. Melody Douglas, Chief Financial Officer  
 Mr. Tim Peterson, Director, Human Resources  
 Ms. Norma Holmgaard, Director, Federal Programs & Small Schools  
 Mr. Tim Vlasak, Director, Secondary Education/Curriculum & Assessment  
 Ms. Doris Cannon, Director, Elementary Education/Curriculum & Assessment  
 Mr. Clayton Holland, Director, Pupil Services  
 Mr. Jim White, Director, Information Services  
 Mr. Dave Spence, Director, Planning & Operations

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
Organizational Chart**



## School Administration and Management

### School Administrators 2009/2010

Aurora Borealis Charter	Mr. Larry Nauta	Nikolaevsk	Mr. Mike Sellers
Chapman	Ms. Sharon Trout	Ninilchik	Mr. Terry Martin
Connections	Mr. Lee Young	Paul Banks	Mr. Benny Abraham
Cooper Landing	Mr. Jim Dawson	Port Graham	Mr. Steven Kenrick
Fireweed Academy Charter	Ms. Kiki Abrahamson	Razdolna	Mr. Douglas Waclawski
Homer Flex	Ms. Karen Wessell	Redoubt	Mr. John Pothast
Homer High	Ms. Rayna Duenas	River City Academy	Mr. Gregg Wilbanks
Homer Middle	Ms. Lisa Nissly	Seward Elementary	Mr. David Kingsland
Hope	Mr. Jim Dawson	Seward High	Ms. Ginger Blackmon
K- Beach Elementary	Ms. Melissa Linton	Seward Middle	Mr. Trevan Walker
Kachemak Selo	Mr. Randy Creamer	Skyview	Mr. Randy Neill
Kaleidoscope Charter	Mr. Mick Wykis	Soldotna Elementary	Ms. Carolyn Cannava
Kenai Alternative	Mr. Bob Ermold	Soldotna High	Mr. Todd Syverson
Kenai Central High	Mr. Alan Fields	Soldotna Middle	Ms. Sharon Moock
Kenai Middle	Mr. Paul Sorenson	Soldotna Montessori Charter	Ms. Mo Sanders
Kenai Youth Facility	Ms. Norma Holmgaard	Spring Creek	Mr. Wayne Young
McNeil Canyon	Mr. Peter Swanson	Sterling	Ms. Christine Ermold
Moose Pass	Mr. Wayne Young	Susan B. English	Ms. Sheryl Hingley
Mountain View	Mr. John Cook	Tebughna	Vacant
Nanwalek	Vacant	Tustumena	Mr. Robert VanDerWege
Nikiski Middle/Senior	Mr. John O'Brien	Voznesenka	Mr. Alex Trout
Nikiski North Star	Ms. Lori Manion	West Homer Elementary	Vacant

## Budget Administration and Management

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

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

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

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

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

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

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

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

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 2001.

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

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

Internal Service Fund – The employee compensated leave fund was established effective FY04 to account for the assets required to pay for sick, personal, and annual leave accrued by employees.

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

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

The School Board recognizes money and money management comprise the foundational supports of the entire school program. The board has retained ultimate accountability for the use of public funds and delegated responsibility to the Superintendent for implementing the methodologies.

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

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

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

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

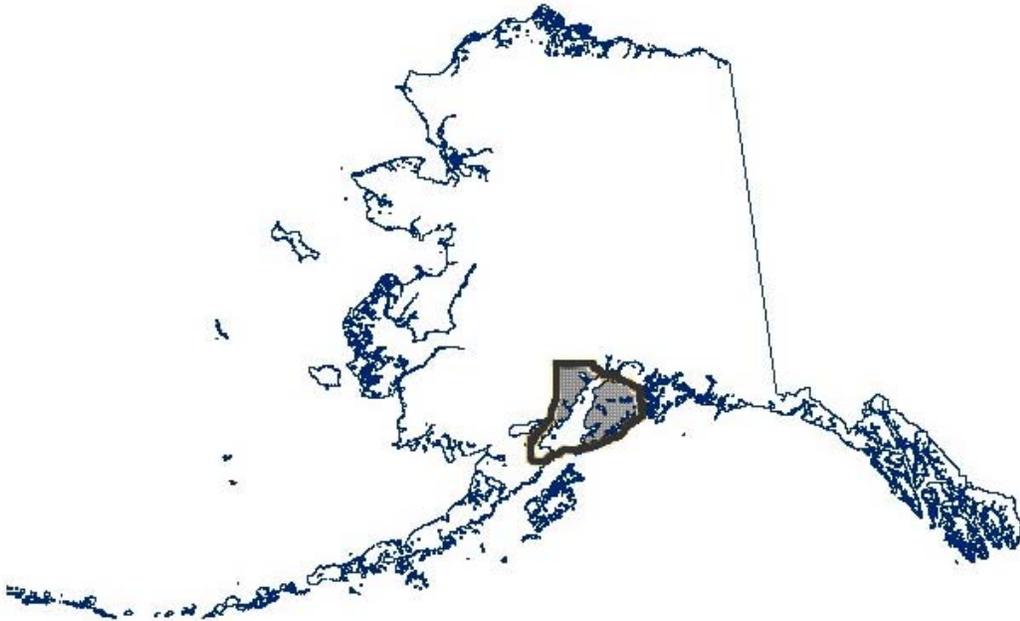
The budget is revised to reflect the most accurate revenue projections available after the yearly student enrollment counts and review of actual staffing for positions are completed. At this time, expenditure accounts are also refined and balanced to the revenue projection.

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the budget transfers. Finally, the District prepares a Comprehensive Annual Financial Report (CAFR) to report the audited results of district operations for the fiscal year. For the past 15 years, the Kenai Peninsula Borough School District has been the recipient of both the Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) awards for excellence in financial reporting.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 – 2010 BUDGET**

**ORGANIZATIONAL  
SECTION**



**ORGANIZATIONAL SECTION**

## Classification of Funds and Account Groups

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

### Fund Accounting

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

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

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

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

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

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

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

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

Internal Service Fund – This fund accounts for employee compensated leave.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

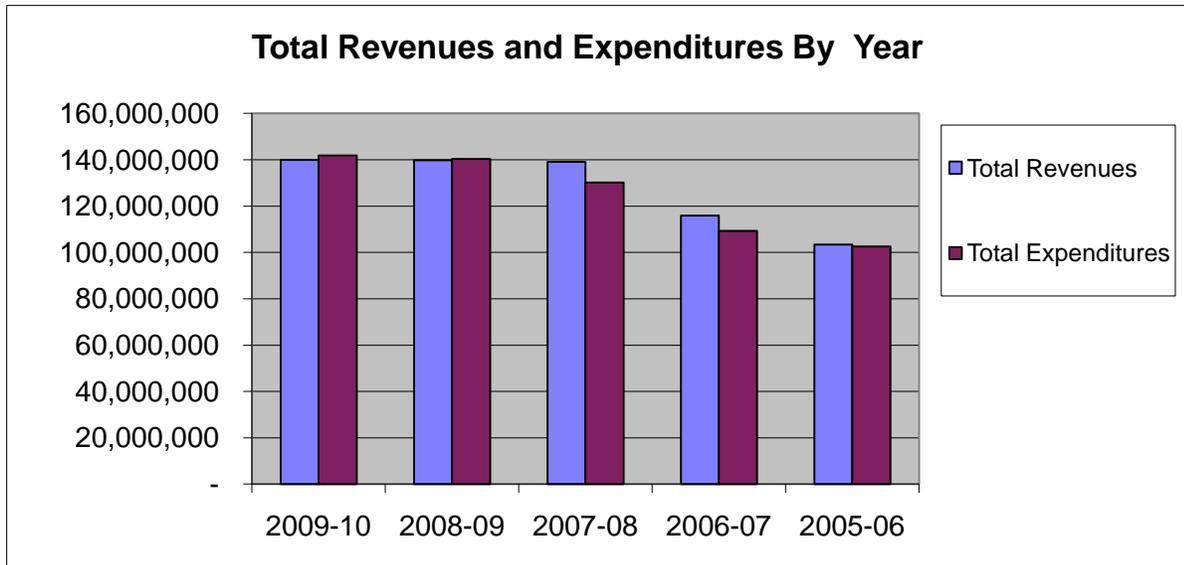
**Combined Budget Of Revenues Expenditures And  
Changes In Fund Balance  
Governmental Fund Types  
Fiscal Year 2009-10  
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2009-10	Budget 2008-09	Actual 2007-08	Actual 2006-07	Actual 2005-06
<b>Revenues:</b>							
Intergovernmental - Local	\$ 42,983,376	\$ -	\$ 42,983,376	\$ 41,426,206	\$ 37,796,733	\$ 37,941,676	\$ 34,973,682
Intergovernmental - State	77,914,859	7,302,201	85,217,060	83,386,844	88,981,698	66,679,455	56,012,810
Intergovernmental - Federal	450,000	7,495,003	7,945,003	10,880,883	8,555,158	8,349,943	9,685,522
Food sales	-	1,854,000	1,854,000	1,065,000	955,879	965,162	986,651
E-Rate	646,000	-	646,000	636,320	722,224	657,616	508,938
Earnings on Investments	420,000	-	420,000	420,000	1,746,569	1,067,126	494,410
Corporate Grants and User fees	-	510,000	510,000	110,978	123,135	103,246	590,718
Other revenues	80,000	250,000	330,000	235,000	227,993	102,220	212,079
Allocation of Fund Balance	1,245,667	-	1,245,667	-	-	-	-
<b>Total Revenues</b>	<b>123,739,902</b>	<b>17,411,204</b>	<b>141,151,106</b>	<b>138,161,231</b>	<b>139,109,389</b>	<b>115,866,444</b>	<b>103,464,810</b>
<b>Other financing sources:</b>							
Capitalized Leases	-	-	-	-	-	-	-
Operating transfers in	-	-	-	1,662,215	-	-	-
<b>Total other financing sources:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,662,215</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues and Other Financing Sources</b>	<b>123,739,902</b>	<b>17,411,204</b>	<b>141,151,106</b>	<b>139,823,446</b>	<b>139,109,389</b>	<b>115,866,444</b>	<b>103,464,810</b>
<b>Expenditures:</b>							
Instruction	60,861,411	6,344,753	67,206,164	69,121,344	63,488,942	52,407,303	49,859,352
Special Education: Instruction	13,130,349	2,375,465	15,505,814	12,940,826	12,667,079	9,513,798	8,584,176
Special Education Services: Pupil	4,802,719	-	4,802,719	4,640,418	4,357,397	3,528,292	3,208,595
Support Services: Pupil	3,688,685	-	3,688,685	3,590,355	3,649,437	2,871,350	2,570,227
Support Services: Instruction	2,463,473	-	2,463,473	2,463,492	2,391,393	2,061,766	1,939,417
School Administration	5,511,331	-	5,511,331	5,869,208	6,051,927	4,949,959	4,447,682
School Administration: Support	4,109,130	-	4,109,130	4,048,939	3,813,704	3,415,962	3,186,117
District Administration	1,034,876	-	1,034,876	999,621	950,172	826,561	806,948
District Administration: Support	5,267,842	-	5,267,842	5,315,773	4,815,586	3,765,948	3,393,748
Operations and Maintenance of plant	20,493,579	-	20,493,579	20,034,552	17,783,290	16,187,789	15,517,792
Pupil activities	1,702,411	-	1,702,411	1,696,538	1,770,301	1,606,325	1,199,233
Community services	-	60,000	60,000	60,000	56,027	56,971	271,855
Pupil transportation	-	5,771,986	5,771,986	5,453,205	5,405,975	5,147,858	4,674,831
Food service	-	3,533,096	3,533,096	3,591,831	2,973,342	2,974,349	2,985,532
<b>Total Expenditures</b>	<b>123,065,806</b>	<b>18,085,300</b>	<b>141,151,106</b>	<b>139,826,102</b>	<b>130,174,572</b>	<b>109,314,231</b>	<b>102,645,505</b>
<b>Other Financing Uses:</b>							
Operating transfers out	674,096	-	674,096	621,031	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>123,739,902</b>	<b>18,085,300</b>	<b>141,825,202</b>	<b>140,447,133</b>	<b>130,174,572</b>	<b>109,314,231</b>	<b>102,645,505</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>(674,096)</b>	<b>(674,096)</b>	<b>(623,687)</b>	<b>8,934,817</b>	<b>6,552,213</b>	<b>819,305</b>
<b>Fund Balances, Beginning of Year</b>	<b>19,394,111</b>	<b>4,809,822</b>	<b>24,203,933</b>	<b>24,827,620</b>	<b>15,892,803</b>	<b>9,340,590</b>	<b>8,521,285</b>
<b>Fund Balances, End of Year</b>	<b>\$ 19,394,111</b>	<b>\$ 4,135,726</b>	<b>\$ 23,529,837</b>	<b>\$ 24,203,933</b>	<b>\$ 24,827,620</b>	<b>\$ 15,892,803</b>	<b>\$ 9,340,590</b>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2009-2010 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



# **GENERAL FUND**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

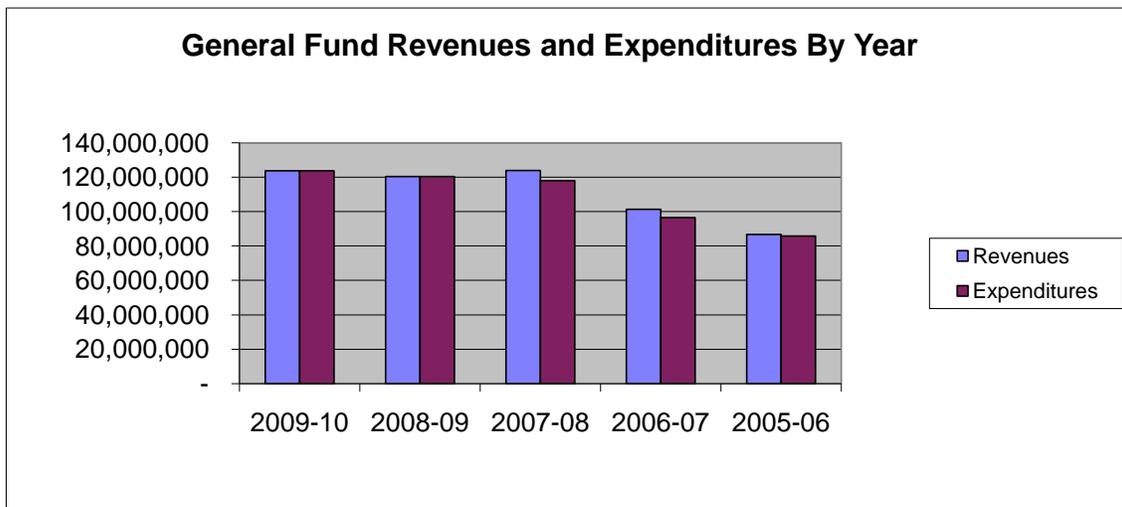
**Budget Of Revenues, Expenditures And  
Changes In Fund Balance  
General Fund  
Fiscal Year 2009 - 2010  
With Comparative Totals for Prior Years**

	Budget 2009-10	Budget 2008-09	Actual 2007-08	Actual 2006-07	Actual 2005-06
<b>Revenues:</b>					
Intergovernmental - Local	\$ 42,983,376	\$ 41,146,945	\$ 37,701,117	\$ 37,941,676	\$ 34,973,682
Intergovernmental - State	77,914,859	77,203,904	82,980,305	61,075,422	50,113,534
Intergovernmental - Federal	450,000	450,000	549,257	492,697	544,168
E-Rate	646,000	636,320	722,224	657,616	508,938
Earnings on Investments	420,000	420,000	1,746,569	1,067,126	494,410
Other Revenues	80,000	80,000	227,993	102,220	85,392
<b>Total Revenues</b>	<b>122,494,235</b>	<b>119,937,169</b>	<b>123,927,465</b>	<b>101,336,757</b>	<b>86,720,124</b>
<b>Other Financing Sources:</b>					
Operating Transfers in	1,245,667	440,627	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>123,739,902</b>	<b>120,377,796</b>	<b>123,927,465</b>	<b>101,336,757</b>	<b>86,720,124</b>
<b>Expenditures:</b>					
Instruction	60,861,411	58,570,043	56,412,077	45,362,472	40,582,039
Special Education: Instruction	13,130,349	12,940,826	12,667,079	9,513,798	8,584,176
Special Education Services: Pupil	4,802,719	4,640,418	4,357,216	3,528,292	3,208,595
Support Services: Pupil	3,688,685	3,590,355	3,561,659	2,854,976	2,570,227
Support Services: Instruction	2,463,473	2,463,492	2,391,393	2,061,766	1,939,417
School Administration	5,511,331	5,456,208	5,636,598	4,712,425	4,447,682
School Administration: Support	4,109,130	4,048,939	3,771,157	3,415,962	3,186,117
District Administration	1,034,876	999,621	950,172	826,561	806,948
District Administration: Support Operations and Maintenance of plant	5,267,842	5,315,773	4,545,472	3,765,948	3,393,748
Pupil activities	20,493,579	20,034,552	17,687,432	16,142,036	15,517,792
	1,702,411	1,696,538	1,751,011	1,606,325	1,199,233
<b>Total Expenditures</b>	<b>123,065,806</b>	<b>119,756,765</b>	<b>113,731,266</b>	<b>93,790,561</b>	<b>85,435,974</b>
<b>Other Financing Uses:</b>					
Operating transfers out	674,096	621,031	4,293,736	2,722,720	385,948
<b>Total Expenditures and Other Financing Uses</b>	<b>123,739,902</b>	<b>120,377,796</b>	<b>118,025,002</b>	<b>96,513,281</b>	<b>85,821,922</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>5,902,463</b>	<b>4,823,476</b>	<b>898,202</b>
<b>Fund Balances, Beginning of Year</b>	<b>19,394,111</b>	<b>19,394,111</b>	<b>13,491,648</b>	<b>8,668,172</b>	<b>7,769,970</b>
<b>Fund Balances, End of Year</b>	<b>\$ 19,394,111</b>	<b>\$ 19,394,111</b>	<b>\$ 19,394,111</b>	<b>\$ 13,491,648</b>	<b>\$ 8,668,172</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2009 - 2010 Budget  
General Fund Revenue**

2005-06 Actual	2006-07 Actual	2007-08 Actual	Revenue Source	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% of Chg
\$ 7,386,090	\$ 7,553,047	\$ 7,755,139	Borough In-Kind	\$ 8,430,622	\$ 8,430,622	\$ 8,153,940	\$ (276,682)	(3)
27,587,592	30,388,629	29,945,978	Borough Appropriation	32,456,264	32,716,323	34,829,436	2,113,113	6
494,410	1,067,126	1,746,568	Earnings on Investments	420,000	420,000	420,000	-	-
508,938	657,616	722,224	E-Rate	636,320	636,320	646,000	9,680	2
17,100	16,600	25,100	Rentals	30,000	30,000	30,000	-	-
68,292	85,620	202,895	Other Revenues	50,000	50,000	50,000	-	-
-	-	-	Allocation of Fund Balance	1,668,872	440,627	1,245,667	805,040	100
<u>36,062,422</u>	<u>39,768,638</u>	<u>40,397,904</u>	<b>Total Local Revenue</b>	<u>43,692,078</u>	<u>42,723,892</u>	<u>45,375,043</u>	<u>2,651,151</u>	<u>6</u>
49,779,053	59,959,314	54,567,210	Foundation Program	61,187,238	62,317,926	63,027,255	709,329	1
-	-	-	Energy Relief	-	-	-	-	-
-	-	5,955,888	1/4 ISER per Governor's Budget Proposal	-	-	-	-	100
-	-	19,322,147	PERS/TRS Payment	14,640,379	14,640,379	14,640,379	-	100
224,126	995,531	223,093	Learning Opportunity Grant/Quality Schools	239,561	245,599	247,225	1,626	1
-	-	1,517,638	School Improvement Grant	-	-	-	-	-
110,355	120,577	1,394,329	Other State Revenue	-	-	-	-	-
<u>50,113,534</u>	<u>61,075,422</u>	<u>82,980,305</u>	<b>Total State Revenue</b>	<u>76,067,178</u>	<u>77,203,904</u>	<u>77,914,859</u>	<u>710,955</u>	<u>1</u>
526,918	492,697	549,023	Medicaid	450,000	450,000	450,000	-	-
-	-	233	Crude Oil Refund	-	-	-	-	-
17,250	-	-	Hurricane Katrina	-	-	-	-	-
<u>544,168</u>	<u>492,697</u>	<u>549,256</u>	<b>Total Federal Revenue</b>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>-</u>
<u>86,720,124</u>	<u>101,336,757</u>	<u>123,927,465</u>	<b>Total General Fund Revenue</b>	<u>120,209,256</u>	<u>120,377,796</u>	<u>123,739,902</u>	<u>3,362,106</u>	<u>3</u>



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Districtwide Budget Summary by Object for Expense Accounts  
General Fund  
04/13/09**

Actual Expenditures Fiscal 06	Actual Expenditures Fiscal 07	Actual Expenditures Fiscal 08	Original Appropriation Fiscal 2009	Recommended Revised Appropriation Fiscal 09	Description	Recommended Fiscal 2010	Modified Recommended Fiscal 2010	Difference Between Fiscal 2007 and Revised Appropriation +(-)	PCT +/-
\$ 114,000	\$ 115,500	\$ 117,000	\$ 118,500	\$ 118,500	3110 Superintendent	\$ 118,500	\$ 118,500	-	-
207,087	220,339	114,800	110,000	104,500	3120 Assistant Superintendent - Certified	104,500	104,500	-	-
3,130,100	3,192,686	3,188,595	3,289,566	3,379,467	3130 Principal/Assistant Principal	3,399,001	3,399,001	19,534	1
798,067	830,405	855,183	860,820	876,547	3140 Director/Coordinator - Certified	864,953	864,953	(11,594)	(1)
28,992,653	29,803,804	31,143,020	35,150,683	34,297,252	3150 Teachers	36,056,315	36,056,315	1,759,063	5
432,851	418,173	441,775	671,158	671,158	3161 Extra-Duty Compensation Certified	671,158	671,158	-	-
21,826	57,850	14,022	40,172	43,719	3162 Emolument	44,017	44,017	298	1
308,942	325,693	404,985	468,701	517,443	3171 Substitute Certified w/Certificate	516,370	516,370	(1,073)	(0)
36,015	26,515	59,421	15,000	15,000	3172 Temporary Certified w/Certificate	15,000	15,000	-	-
116,885	303,700	399,458	322,784	335,252	3173 Long Term Substitute - Certified	335,252	335,252	-	-
2,983,032	3,060,207	3,132,185	3,275,476	3,281,127	3180 Specialists - Certified	3,441,018	3,441,018	159,891	5
108,529	255,862	299,538	200,394	226,392	3190 Leave - Certified	226,392	226,392	-	-
106,223	113,082	209,760	216,700	216,700	3211 Assistant Superintendent - Support	216,700	216,700	-	-
98,249	106,614	109,023	104,040	104,040	3212 Director/Coordinator Support	104,040	104,040	-	-
675,976	716,327	746,631	834,730	800,047	3220 Specialist - Nurse	812,827	812,827	12,780	2
2,012,245	2,559,550	3,006,214	3,238,825	3,515,167	3230 Tutors/Aides	3,562,873	3,562,873	47,706	1
4,112,058	4,475,967	4,783,734	4,857,925	5,109,135	3240 Support Staff	5,265,683	5,265,683	156,548	3
2,449,294	2,550,341	2,626,593	2,942,675	2,908,561	3250 Maintenance/Custodians	2,956,997	2,956,997	48,436	2
29	115	-	-	-	3272 Activity Bus Driver	-	-	-	-
243,653	237,515	267,694	318,084	336,676	3291 Substitute - Support	332,796	332,796	(3,880)	(1)
294,684	311,808	314,714	156,021	156,021	3292 Extra-Duty Compensation Support	156,021	156,021	-	-
193,194	48,434	31,622	35,000	35,000	3293 Long Term Substitute - Support	35,000	35,000	-	-
170,741	160,094	200,780	124,692	127,638	3294 Temporary Salaries - Support	123,892	123,892	(3,746)	(3)
42,908	63,363	125,472	102,855	101,055	3295 Overtime - Support	101,055	101,055	-	-
384,245	297,355	347,346	260,468	278,577	3296 Substitute Certified w/o Certificate	281,285	281,285	2,708	1
349,553	188,213	321,046	26,766	26,766	3300 Leave - Support	26,766	26,766	-	-
8,119,479	9,526,747	10,093,355	11,227,950	11,655,446	3511 Health Care Costs	12,002,262	12,002,262	346,816	3
122,736	128,045	134,577	165,112	165,112	3512 Life Insurance	170,707	170,707	5,595	3
51,889	85,848	105,887	173,262	173,305	3520 Unemployment Insurance	178,511	178,511	5,206	3
431,486	458,172	479,384	633,918	619,893	3541 Fica Medicare (TRS)	647,546	647,546	27,653	4
835,050	914,106	995,201	1,074,537	1,113,676	3542 Fica Contribution	1,137,523	1,137,523	23,847	2
7,662,030	9,449,054	22,061,050	17,603,589	17,482,502	3550 TRS Retirement	17,725,336	17,725,336	242,834	1
1,608,009	2,273,411	4,685,851	4,239,215	4,350,301	3560 PERS Retirement	4,416,948	4,416,948	66,647	2
595,273	718,125	889,163	889,163	889,163	3631 Workers' Comp	978,080	978,080	88,917	10
363,427	343,981	374,678	592,005	613,549	4100 Professional-Technical Service	621,895	621,895	8,346	1
26,000	17,500	40,500	27,500	27,500	4121 In Kind Professional -Technical Audit	42,000	42,000	14,500	53
107,075	87,706	74,953	120,854	113,454	4140 Professional-Technical Legal	120,854	120,854	7,400	7
1,540	2,490	4,154	5,938	4,438	4150 Professional -Technical Medical	5,938	5,938	1,500	34
382,883	441,110	522,675	612,864	639,807	4200 Travel	631,755	631,755	(8,052)	(1)
45,740	38,496	27,347	116,500	138,737	4250 Student Travel	111,501	111,501	(27,236)	(20)
192,470	207,793	206,107	255,836	255,836	4310 Water And Sewage	255,836	255,836	-	-
107,038	94,713	94,592	175,110	176,010	4320 Garbage	176,010	176,010	-	-
81,528	73,774	74,055	74,547	76,131	4331 Postage	75,865	75,865	(266)	(0)
442,656	504,649	469,238	694,818	694,233	4332 Telephone	728,818	728,818	34,585	5
46,855	54,833	56,114	63,745	63,745	4350 In Kind Utilities	63,745	63,745	-	-
2,431,352	2,663,619	2,572,860	4,007,939	3,818,846	4360 Electricity	3,818,846	3,818,846	-	-
689,774	797,206	943,745	1,404,138	1,404,138	4370 Natural/Bottled Gas	1,404,138	1,404,138	-	-
1,145,861	945,963	1,306,592	1,398,087	1,402,087	4380 Fuel For Heating	1,402,087	1,402,087	-	-
7,996	6,614	11,092	6,225	6,325	4401 Freight Costs	5,625	5,625	(700)	(11)
784,973	794,040	1,226,728	1,340,590	1,214,741	4402 Purchased Service	1,248,086	1,248,086	33,345	3
95,591	101,874	103,440	106,765	106,765	4403 In Kind Custodial	103,813	103,813	(2,952)	(3)
5,137,797	5,367,784	5,668,033	5,936,415	5,936,415	4404 In Kind Maintenance	6,182,830	6,182,830	246,415	4
208,416	219,612	232,238	222,255	232,055	4408 Purchased Service - Copier	232,055	232,055	-	-
120	468	384	42,800	31,284	4409 Purchased Service - Riso	35,480	35,480	4,196	13
365,164	447,693	414,454	398,339	424,016	4410 Rental	426,183	426,183	2,167	1
159,390	133,815	80,502	217,316	208,124	4430 Repair & Maintenance Agreement	196,892	196,892	(11,232)	(5)
1,158,492	1,292,931	1,202,957	1,130,352	1,130,352	4450 Liability Insurance	1,263,978	1,263,978	133,626	12
-	-	-	-	-	4471 In Kind Insurance	-	-	-	-
2,473,510	3,372,629	3,923,191	3,630,835	3,742,469	4501 Supplies	3,606,734	3,606,734	(135,735)	(4)
114,574	110,850	113,785	134,542	136,430	4502 Discretionary Material	137,660	137,660	1,230	1
-	-	-	-	95,519	4503 Software	294,219	294,219	198,700	208
11,006	(48,432)	(5,953)	-	-	4560 Inventory Adjustment	-	-	-	-
26,718	34,534	27,445	17,825	18,725	4580 Gas And Oil	18,725	18,725	-	-
18,270	19,980	20,520	20,520	20,520	4850 Stipends	38,400	38,400	17,880	87
43,834	165,620	173,854	1,427,564	1,216,220	4901 Other Expenses	1,300,200	1,300,200	83,980	7
72,218	83,476	68,690	132,482	132,482	4902 Career Development	132,482	132,482	-	-
32,037	33,233	34,795	38,515	37,015	4903 Professional Dues	38,695	38,695	1,680	5
19,589	24,835	18,887	39,750	39,750	4904 Physical Exam Reimbursement	35,300	35,300	(4,450)	(11)
-	-	-	100,000	76,384	4905 Other - Contingency	76,384	76,384	-	-
(282,561)	(220,351)	(282,775)	300,903	300,903	4950 Indirect Costs	300,903	300,903	-	-
303,498	612,103	418,951	25,000	57,234	5101 Equipment	12,000	12,000	(45,234)	(79)
812,172	970,400	807,681	1,020,570	1,133,388	5102 Equipment-Technology	894,550	894,550	(238,838)	(21)
385,948	2,722,720	4,293,736	621,031	621,031	5500 Transfer To Other	674,096	674,096	53,065	9
<b>\$ 85,821,922</b>	<b>\$ 96,513,281</b>	<b>\$ 118,025,324</b>	<b>\$ 120,209,256</b>	<b>\$ 120,377,796</b>	<b>Fund Total</b>	<b>\$ 123,739,902</b>	<b>\$ 123,739,902</b>	<b>\$ 3,362,106</b>	<b>3</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Districtwide Budget Summary by Location for Expense Accounts  
General Fund  
04/13/09**

Actual Expenditures Fiscal 06	Actual Expenditures Fiscal 07	Actual Expenditures Fiscal 08	Original Appropriation Fiscal 2009	Recommended		Description	Recommended Fiscal 2010	Modified Recommended Fiscal 2010	Difference Between Fiscal 2010 and Revised Appropriation +(-)	PCT +/-
				Revised Appropriation Fiscal 09	Recommended Fiscal 2010					
1,492,553	1,595,612	1,599,148	1,797,482	1,828,481	65 Aurora Borealis	1,905,727	1,905,727	77,246	4	
1,070,366	1,067,362	1,020,211	928,688	974,638	31 Chapman	1,049,651	1,049,651	75,013	8	
2,660,021	2,998,194	3,338,362	3,605,691	3,540,318	80 Connections Program	3,597,478	3,597,478	57,160	2	
235,158	210,186	204,165	201,359	232,713	32 Cooper Landing	227,341	227,341	(5,372)	(2)	
260,512	438,457	512,484	675,232	547,810	68 Fireweed Academy	599,391	599,391	51,581	9	
453,878	492,671	445,224	482,523	476,134	66 Homer Flex	510,503	510,503	34,369	7	
4,051,579	4,276,775	4,058,942	3,984,185	4,207,075	06 Homer High	4,091,287	4,091,287	(115,788)	-	
1,753,395	1,796,268	1,730,563	1,692,711	1,845,014	13 Homer Middle	1,921,215	1,921,215	76,201	4	
225,520	265,802	250,634	254,841	264,916	35 Hope	269,721	269,721	4,805	2	
662,436	717,801	737,330	770,362	859,381	56 Kachemak Selo	815,433	815,433	(43,948)	(5)	
620,406	1,203,725	1,623,062	2,254,710	2,208,212	63 Kaleidoscope Charter	2,412,432	2,412,432	204,220	-	
2,746,075	3,152,887	3,121,445	3,270,106	3,467,984	48 K-Beach	3,526,329	3,526,329	58,345	2	
577,949	621,920	586,475	650,150	656,532	67 Kenai Alternative	658,421	658,421	1,889	0	
4,005,356	4,330,035	4,411,156	4,468,581	4,515,321	07 Kenai Central	4,476,717	4,476,717	(38,604)	-	
2,597,450	2,767,764	2,737,084	2,729,091	3,040,618	11 Kenai Middle	2,837,150	2,837,150	(203,468)	(7)	
41,872	93,917	87,237	99,349	93,892	15 Kenai Youth	93,160	93,160	(732)	(1)	
1,050,192	1,202,154	1,161,508	1,121,278	1,277,214	47 McNeil Canyon	1,386,164	1,386,164	108,950	-	
803,494	1,394,169	1,485,273	1,657,989	1,654,889	64 Montessori Charter	1,700,455	1,700,455	45,566	3	
301,935	327,903	273,876	280,385	376,282	37 Moose Pass	319,791	319,791	(56,491)	(15)	
2,165,795	2,066,104	3,430,769	3,474,114	3,499,198	51 Mountain View	3,596,829	3,596,829	97,631	3	
481,092	468,230	656,387	661,198	705,045	34 Nanwalek	641,549	641,549	(63,496)	(9)	
2,987,859	3,151,206	3,271,379	3,203,672	3,447,600	10 Nikiski Jr/Sr	3,420,312	3,420,312	(27,288)	-	
2,628,307	2,978,215	2,949,719	2,968,599	2,998,112	52 Nikiski North Star	2,871,926	2,871,926	(126,186)	(4)	
743,538	706,656	666,704	670,693	789,874	38 Nikolaevsk	827,198	827,198	37,324	5	
1,544,988	1,608,864	1,489,903	1,562,348	1,589,565	02 Niniichik	1,606,775	1,606,775	17,210	1	
1,977,833	2,016,792	2,012,757	2,111,152	1,995,914	33 Port Banks	2,021,904	2,021,904	25,990	1	
286,479	305,699	387,775	444,997	477,895	40 Port Graham	415,328	415,328	(62,567)	(13)	
328,676	354,519	351,855	388,135	429,966	49 Razdolna	450,006	450,006	20,040	5	
2,685,455	2,820,926	2,637,105	2,577,453	2,799,320	46 Redoubt	2,812,196	2,812,196	12,876	0	
-	-	308,740	328,365	354,201	16 River City Academy	359,590	359,590	5,389	100	
1,746,562	1,842,991	-	-	-	41 Sears	-	-	-	-	
2,385,831	2,481,853	2,368,139	2,448,607	2,430,359	42 Seward Elem	2,402,502	2,402,502	(27,857)	(1)	
2,177,251	2,163,261	2,192,815	2,043,825	2,245,890	08 Seward High	2,171,311	2,171,311	(74,579)	(3)	
963,571	938,521	946,663	1,109,836	1,126,190	14 Seward Middle	1,112,389	1,112,389	(13,801)	(1)	
3,860,736	3,932,864	3,815,824	3,668,695	3,844,798	05 Skyview	3,994,581	3,994,581	149,783	4	
2,074,643	2,195,200	2,315,021	2,380,733	2,666,857	43 Soldotna Elem	2,619,564	2,619,564	(47,293)	-	
4,374,638	4,800,400	4,807,695	4,894,042	5,199,081	09 Soldotna High	5,135,015	5,135,015	(64,066)	(1)	
3,878,257	3,997,034	3,960,835	3,798,568	3,832,300	12 Soldotna Middle	3,721,139	3,721,139	(111,161)	(3)	
274,729	308,499	256,577	399,855	289,057	04 Spring Creek	377,285	377,285	88,228	-	
1,297,769	1,489,358	1,368,044	1,385,505	1,586,956	44 Sterling	1,576,583	1,576,583	(10,373)	(1)	
733,497	870,493	839,677	902,626	1,013,297	03 Susan B. English	992,048	992,048	(21,249)	-	
448,694	506,054	487,874	510,288	598,425	01 Tebughna	576,509	576,509	(21,916)	(4)	
1,252,275	1,392,029	1,291,133	1,356,536	1,603,873	45 Tustumena	1,615,286	1,615,286	11,413	-	
1,030,779	1,138,379	1,156,260	1,110,977	1,159,046	53 Voznesenka	1,209,230	1,209,230	50,184	-	
2,164,386	2,126,580	2,103,329	2,131,358	2,250,557	50 West Homer	2,190,848	2,190,848	(59,709)	(3)	
271,460	265,177	270,684	317,712	314,744	70 Board of Education	345,650	345,650	30,906	10	
303,352	318,717	323,946	349,525	361,889	71 Superintendent	364,275	364,275	2,386	1	
949,514	932,075	875,693	935,675	935,519	72 Asst Supt Admin Services	1,008,216	1,008,216	72,697	8	
313,466	404,982	320,359	425,859	421,249	73 Asst Supt Instruction	429,713	429,713	8,464	2	
595,129	701,339	781,091	821,282	899,715	74 Director Fiscal Services	917,516	917,516	17,801	2	
199,961	221,467	199,972	222,058	295,485	75 Planning and Operations	301,458	301,458	5,973	2	
339,544	397,325	300,353	637,417	628,783	76 Purchasing/Warehouse	634,460	634,460	5,677	-	
673,598	710,307	873,768	1,221,838	1,199,955	77 Director Human Resources	1,250,854	1,250,854	50,899	4	
1,497,911	1,658,405	1,672,022	1,793,252	1,783,500	78 Director Information Services	1,797,541	1,797,541	14,041	-	
308,330	378,963	477,121	636,320	536,270	79 E-Rate Program	646,000	646,000	109,730	20	
1,114,383	1,398,529	1,606,210	2,094,275	2,859,472	81 Special Services	2,922,564	2,922,564	63,092	2	
-	-	-	-	-	82 CBA Negotiations	-	-	-	-	
7,416,193	11,052,843	32,299,097	28,513,524	24,259,392	83 DW - General	27,027,554	27,027,554	2,768,162	11	
1,076,419	1,605,412	1,688,941	2,322,991	2,384,075	84 Secondary Curriculum	2,418,557	2,418,557	34,482	1	
119,162	129,935	140,393	202,955	259,874	87 DW - Health Services	293,781	293,781	33,907	-	
539,713	723,476	738,516	896,264	916,694	92 Grants Administration	945,114	945,114	28,420	3	
-	-	-	1,361,419	1,320,380	96 Unallocated	1,320,380	1,320,380	-	-	
<b>\$85,821,922</b>	<b>\$96,513,281</b>	<b>\$118,025,324</b>	<b>\$120,209,256</b>	<b>\$ 120,377,796</b>	<b>Fund Total</b>	<b>\$ 123,739,902</b>	<b>\$ 123,739,902</b>	<b>\$ 3,362,106</b>	<b>3</b>	

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

**Summary of Function Codes by Fund/Location**

Fund - 100 General Fund

LOCATION	4100 Regular Instruction	4200 Special Ed Instruction	4220 Special Serv Students	4300 Support Serv Pupils	4350 Support Serv Instruction	4400 School Administration	4450 School Administration - Support	4500 District Administration	4550 District Administration - Support	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
65 Aurora Borealis Charter	\$ 1,481,915	\$ -	\$ 6,878	\$ 55,567	\$ -	\$ 66,270	\$ 93,320	\$ -	\$ 84,678	\$ 94,431	\$ 22,668	\$ -	\$ 1,905,727
31 Chapman Elem	624,133	42,557	50,635	18,734	16,627	60,842	67,045	-	-	154,980	14,098	-	1,049,651
80 Connections	3,584,586	-	-	-	-	-	-	-	-	10,902	1,990	-	3,597,478
32 Cooper Landing Elem/High	83,448	-	8,476	1,763	-	27,746	56,848	-	-	47,307	1,753	-	227,341
68 Fireweed Academy	431,719	19,385	9,044	19,982	-	500	48,581	-	31,901	38,279	-	-	599,391
66 Homer Flex	255,556	55,069	-	2,442	-	111,526	49,140	-	-	35,527	1,243	-	510,503
06 Homer High	1,749,514	637,115	52,746	206,020	64,446	246,896	150,301	-	-	834,616	149,633	-	4,091,287
13 Homer Middle	907,940	233,324	64,871	143,782	21,250	114,323	77,045	-	-	338,737	19,943	-	1,921,215
35 Hope Elem/High	91,818	-	-	1,991	-	29,246	43,385	-	-	101,276	2,005	-	269,721
56 Kachemak Selo Elem/High	590,080	19,561	12,956	14,573	-	57,856	47,056	-	-	71,779	1,572	-	815,433
63 Kaleidoscope Charter	1,712,993	38,310	37,282	58,732	112,592	71,557	90,689	-	106,218	183,218	841	-	2,412,432
48 K-Beach Elem	2,050,472	617,871	214,568	56,881	52,148	118,996	107,890	-	-	302,719	4,784	-	3,526,329
67 Kenai Alternative	374,970	38,768	-	13,787	-	110,082	59,414	-	-	59,528	1,872	-	658,421
07 Kenai Central High	2,238,402	361,209	76,956	277,752	71,071	250,123	205,280	-	-	809,060	186,864	-	4,476,717
11 Kenai Middle	1,517,212	293,629	72,514	178,316	66,351	206,067	103,150	-	-	373,379	26,532	-	2,837,150
15 Kenai Youth Facility	90,210	-	-	-	-	-	2,950	-	-	-	-	-	93,160
47 McNeil Canyon	862,584	113,920	58,087	16,461	20,729	63,531	73,110	-	-	174,901	2,841	-	1,386,164
37 Moose Pass Elem	108,579	26,327	19,985	3,171	-	22,724	58,342	-	-	78,871	1,792	-	319,791
51 Mountain View Elem	2,004,331	700,529	250,556	38,539	57,738	117,302	95,541	-	-	327,325	4,968	-	3,596,829
34 Nanwalek Elem/High	303,776	45,243	-	6,381	-	60,830	93,433	-	-	128,959	2,927	-	641,549
10 Nikiski Middle/Senior	1,553,008	445,096	63,395	162,068	55,379	245,425	181,465	-	-	562,868	151,608	-	3,420,312
52 Nikiski North Star Elem	1,575,272	488,771	202,944	49,925	71,825	121,725	75,762	-	-	281,199	4,503	-	2,871,926
38 Nikolaevsk Elem/High	482,891	32,874	18,513	8,755	1,025	54,138	48,558	-	-	153,617	26,827	-	827,198
02 Ninilchik Elem/High	868,353	163,948	44,495	23,682	1,000	123,679	73,783	-	-	252,752	55,083	-	1,606,775
33 Paul Banks	983,465	375,040	165,993	50,581	18,491	119,167	77,121	-	-	230,104	1,942	-	2,021,904
40 Port Graham Elem/High	74,278	39,980	-	3,242	-	53,008	94,940	-	-	147,808	2,072	-	415,328
49 Razzdolna Elem/High	265,240	19,004	12,850	7,287	500	52,788	43,699	-	-	47,269	1,369	-	450,006
46 Redoubt Elem	1,672,060	382,183	156,941	69,182	59,478	123,021	75,603	-	-	269,242	4,486	-	2,812,196
16 River City Academy	171,117	7,240	-	4,136	-	111,626	53,374	-	-	11,902	195	-	359,590
42 Seward Elem	1,097,033	564,251	135,614	42,295	19,257	128,032	89,884	-	-	321,884	4,252	-	2,402,502
08 Seward High	769,866	215,014	98,330	108,259	24,426	127,421	131,473	-	-	566,096	130,426	-	2,171,311
14 Seward Middle	438,871	153,908	20,187	13,280	2,150	52,496	81,898	-	-	333,325	16,274	-	1,112,389
05 Skyview High	1,942,932	380,209	98,686	278,847	59,994	244,018	183,825	-	-	632,039	174,031	-	3,994,581
43 Soldotna Elem	1,120,967	626,955	341,289	42,609	21,061	126,051	70,176	-	-	266,144	4,312	-	2,619,564
09 Soldotna High	2,291,421	1,050,155	81,679	290,578	64,401	253,744	191,847	-	-	719,884	191,306	-	5,135,015
12 Soldotna Middle	1,997,240	547,810	73,059	261,562	26,494	229,693	135,280	-	-	408,269	41,732	-	3,721,139
64 Soldotna Montessori Charter	1,293,728	36,202	-	24,779	43,400	70,668	62,741	-	78,106	90,831	-	-	1,700,455
04 Spring Creek	221,770	-	-	-	-	109,369	46,146	-	-	-	-	-	377,285
44 Sterling Elem	846,531	218,751	82,662	32,492	17,548	115,521	59,770	-	-	199,956	3,352	-	1,576,583
03 Susan B English Elem/High	370,304	94,347	-	8,460	500	54,046	68,041	-	-	360,760	35,590	-	992,048
01 Tebughna School	198,571	30,776	-	5,454	-	60,543	72,094	-	-	204,169	4,902	-	576,509
45 Tustumena Elem	850,219	266,531	72,040	12,964	19,375	110,042	73,305	-	-	207,447	3,363	-	1,615,286
53 Voznesenka Elem/High	766,732	107,655	12,842	18,548	200	59,746	109,930	-	-	123,277	10,300	-	1,209,230
50 West Homer Elem	1,108,849	360,102	150,253	36,422	54,805	118,867	74,907	-	-	282,539	4,104	-	2,190,848
70 Board of Education	-	-	-	-	-	-	-	345,650	-	-	-	-	345,650
71 Office of Superintendent	-	-	-	-	-	-	-	364,275	-	-	-	-	364,275
72 Asst Supt Admin Services	-	-	-	-	-	-	-	-	724,643	283,573	-	-	1,008,216
73 Asst Supt Instruction	159,142	-	-	-	-	-	-	242,176	-	-	28,395	-	429,713
74 Fiscal Services	-	-	-	-	-	-	-	-	917,516	-	-	-	917,516
75 Planning & Operations	78,079	-	-	-	-	-	-	-	194,545	17,951	10,883	-	301,458
76 Purchasing & Warehouse	-	-	-	-	-	-	-	-	533,010	101,450	-	-	634,460
77 Human Resources	-	-	-	-	-	-	-	-	900,234	350,620	-	-	1,250,854
78 Information Services	820,158	-	-	-	-	-	-	-	977,383	-	-	-	1,797,541
79 E-Rate & Technology	617,200	-	-	-	-	21,000	7,800	-	-	-	-	-	646,000
81 Special Services	19,612	1,540,282	1,362,670	-	-	-	-	-	-	-	-	-	2,922,564
82 Interest Based Bargaining	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	13,131,739	1,740,448	672,723	523,637	267,052	889,080	403,188	82,775	644,587	7,655,451	342,778	674,096	27,027,554
84 Curriculum/Assessment	1,459,035	-	-	-	959,522	-	-	-	-	-	-	-	2,418,557
87 Nursing Services	-	-	-	293,781	-	-	-	-	-	-	-	-	293,781
92 Grants Instruction	551,490	-	-	200,986	192,638	-	-	-	-	-	-	-	945,114
96 Unallocated	-	-	-	-	-	-	-	-	75,021	1,245,359	-	-	1,320,380
<b>TOTAL</b>	<b>60,861,411</b>	<b>13,130,349</b>	<b>4,802,719</b>	<b>3,688,685</b>	<b>2,463,473</b>	<b>5,511,331</b>	<b>4,109,130</b>	<b>1,034,876</b>	<b>5,267,842</b>	<b>20,493,579</b>	<b>1,702,411</b>	<b>674,096</b>	<b>123,739,902</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4100 Regular Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 766,616	\$ 64,583	\$ 287,160	\$ 8,000	\$ 3,000	\$ 10,000			\$ 10,000	\$ 52,300	\$ 280,256		\$ 1,481,915
31 Chapman Elem.	455,144	2,921	154,859		458				3,379	7,372			624,133
80 Connections	711,906	313,482	443,318	26,965	4,000		48,469		149,116	1,268,050	2,280	617,000	3,584,586
32 Cooper Landing Elem.	59,387	363	20,081						400	3,217			83,448
68 Fireweed Academy	229,035	22,451	98,460						100	5,950	75,723		431,719
66 Homer Flex	189,182	1,073	59,003		100				2,130	4,068			255,556
06 Homer High	1,148,480	98,591	445,897						20,924	35,225	397		1,749,514
13 Homer Middle	657,306	9,875	220,477						7,119	13,163			907,940
35 Hope Elem./High	66,912	330	21,180						418	2,865	113		91,818
56 Kachemak Selo Elem./High	330,286	69,689	155,208		19,800				2,425	12,672			590,080
63 Kaleidoscope Charter	767,281	74,175	294,961	24,000	3,500				12,000	36,700	485,876	14,500	1,712,993
48 K-Beach Elem.	1,467,211	30,729	491,489	996					11,551	48,211	285		2,050,472
67 Kenai Alternative	268,694	1,733	93,428						2,333	8,782			374,970
07 Kenai Central High	1,571,424	54,761	538,953						23,500	47,788	1,976		2,238,402
11 Kenai Middle	1,097,691	18,112	362,989						11,270	27,150			1,517,212
15 Kenai Youth Facility	66,942	360	21,185						243	1,480			90,210
47 McNeil Canyon Elem.	617,244	19,834	211,737						3,329	10,440			862,584
37 Moose Pass Elem.	75,647	561	28,160						1,195	3,016			108,579
51 Mountain View Elem.	1,473,202	10,306	483,173						10,843	26,807			2,004,331
34 Nanwalek Elem/High	211,427	1,320	76,506	500	1,980				3,726	7,917	400		303,776
10 Nikiski Mid./Sr.	1,112,183	19,037	379,373						13,275	29,140			1,553,008
52 Nikiski North Star Elem.	1,161,154	7,937	372,001						8,845	24,940	395		1,575,272
38 Nikolaevsk Elem./High	336,159	18,374	119,733	600					1,791	6,234			482,891
02 Niniichik Elem./High	570,065	42,872	226,285						5,054	23,651	426		868,353
33 Paul Banks Elem.	706,821	5,610	240,089						5,127	24,818	1,000		983,465
40 Port Graham Elem./High	50,193	330	18,738		1,600				1,907	1,410	100		74,278
49 Razdolna Elem./High	158,134	24,717	73,577						1,191	7,621			265,240
46 Redoubt Elem.	1,211,537	7,854	399,308						11,593	41,768			1,672,060
16 River City Academy	120,909	756	40,474						4,708	4,270			171,117
42 Seward Elem.	792,045	6,653	275,353						8,197	14,715	70		1,097,033
08 Seward High	480,668	64,773	202,638						5,819	15,968			769,866
14 Seward Middle	313,251	8,400	107,637						2,979	6,404	200		438,871
05 Skyview High	1,335,976	49,942	481,577						22,684	52,220	533		1,942,932
43 Soldotna Elem.	818,755	6,963	267,861						9,288	17,705	395		1,120,967
09 Soldotna High	1,626,434	51,072	544,502						17,594	51,644	175		2,291,421
12 Soldotna Middle	1,433,548	28,343	486,465						13,198	35,686			1,997,240
64 Soldotna Montessori Charter	579,728	137,510	303,147	20,000	20,000				1,000	151,616	80,727		1,293,728
04 Spring Creek	157,606	1,080	57,241						1,388	4,455			221,770
44 Sterling Elem.	607,228	4,224	208,423						6,288	20,368			846,531
03 Susan B English	212,365	44,978	100,993		1,000				4,076	5,967	925		370,304
01 Tebughna School	139,199	990	48,850		4,500				1,250	3,782			198,571
45 Tustumena Elem.	617,569	4,274	204,234						3,742	20,400			850,219
53 Voznesenka Elem./High	448,815	93,923	209,508						2,867	11,619			766,732
50 West Homer Elem.	786,370	18,100	266,058						8,862	29,209	250		1,108,849
73 Asst. Superint. Instruct.	1,672	2,520	678	3,900	3,300				38,026	3,064	105,982		159,142
75 Planning & Operations		50,727	26,602		750								78,079
78 Information Services		300,484	146,615		12,000				353,059	5,000		3,000	820,158
79 E- Rate & Technology							100,000		21,000	280,200		216,000	617,200
81 Special Services	4,803		381	500	8,100	1,500			1,328	1,500	1,500		19,612
83 Districtwide Service	2,702,876	196,532	10,093,110		100,000					4,200	35,021		13,131,739
84 Curriculum/Assessment	423,172	3,160	141,664	42,848	7,500		60		77,297	762,011	1,323		1,459,035
92 Federal Programs - Grants	86,202	249,564	191,507	400	10,800		1,545		210	11,062	200		551,490
96 Unallocated													-
	<u>\$31,226,454</u>	<u>\$ 2,246,948</u>	<u>\$20,742,846</u>	<u>\$ 128,709</u>	<u>\$ 202,388</u>	<u>\$ 11,500</u>	<u>\$ 150,074</u>	<u>\$ -</u>	<u>\$ 929,644</u>	<u>\$3,295,820</u>	<u>\$ 1,076,528</u>	<u>\$ 850,500</u>	<u>\$60,861,411</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4200 Special Education - Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
31 Chapman Elem.	\$ 31,754		\$ 10,338					\$ 465			\$ 42,557
68 Fireweed Academy	14,383		4,952					50			19,385
66 Homer Flex	23,535	13,314	18,120					100			55,069
06 Homer High	339,496	106,558	189,861					1,200			637,115
13 Homer Middle	112,154	46,426	73,044					1,700			233,324
56 Kachemak Selo Elem./High	14,536		4,975					50			19,561
63 Kaleidoscope	28,017		9,793					500			38,310
48 K-Beach Elem.	174,086	224,182	219,003					600			617,871
67 Kenai Alternative	28,766		9,902					100			38,768
07 Kenai Central High	246,171	16,634	96,479					1,925			361,209
11 Kenai Middle	150,134	51,400	91,495					600			293,629
47 McNeil Canyon Elem.	77,244	7,908	28,568					200			113,920
64 Montessori Charter	26,525		9,577					100			36,202
37 Moose Pass Elem.		15,853	10,424					50			26,327
51 Mountain View Elem.	291,213	182,681	223,935					2,700			700,529
34 Nanwalek Elem/High		27,129	18,114								45,243
10 Nikiski Mid./Sr.	261,157	49,455	129,884					4,600			445,096
52 Nikiski North Star Elem.	232,309	103,913	150,599					1,950			488,771
38 Nikolaevsk Elem./High	23,535		9,139					200			32,874
02 Niniichik Elem./High	110,626	9,659	43,313					350			163,948
33 Paul Banks Elem.	174,274	83,597	115,669					1,500			375,040
40 Port Graham Elem./High		23,088	16,892								39,980
49 Razdolna Elem./High	14,008		4,896					100			19,004
46 Redoubt Elem.	125,606	129,219	126,958					400			382,183
16 River City Academy	5,305		1,915					20			7,240
42 Seward Elem.	278,652	112,126	171,894				99	1,480			564,251
08 Seward High	112,154	36,653	65,807					400			215,014
14 Seward Middle	63,795	41,713	48,200					200			153,908
05 Skyview High	212,059	53,940	112,710					1,500			380,209
43 Soldotna Elem.	277,711	150,248	197,996					1,000			626,955
09 Soldotna High	379,494	312,773	353,688					4,200			1,050,155
12 Soldotna Middle	314,751	76,281	155,778					1,000			547,810
44 Sterling Elem.	112,072	40,497	65,782					400			218,751
03 Susan B English	38,666	24,126	31,405					150			94,347
01 Tebughna School	21,793		8,883					100			30,776
45 Tustumena Elem.	154,488	39,452	71,491					1,100			266,531
53 Voznesenka Elem./High	43,607	29,881	33,867					300			107,655
50 West Homer Elem.	174,170	72,679	111,353					1,900			360,102
81 Special Services	721,772	191,660	371,635	12,468	57,896	8,501	2,811	32,926	140,613		1,540,282
83 Districtwide Service		35,276	1,705,172								1,740,448
	<u>\$ 5,410,018</u>	<u>\$2,308,321</u>	<u>\$5,123,506</u>	<u>\$ 12,468</u>	<u>\$ 57,896</u>	<u>\$ 8,501</u>	<u>\$ 2,910</u>	<u>\$ 66,116</u>	<u>\$ 140,613</u>	<u>\$ -</u>	<u>\$13,130,349</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4220 Special Services - Student

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 5,006		\$ 1,872								\$ 6,878
31 Chapman Elem.	37,840		12,370					425			50,635
32 Cooper Landing Elem.	6,401		2,075								8,476
68 Fireweed Academy	6,779		2,243					22			9,044
13 Homer Middle	45,572		18,059					1,240			64,871
06 Homer High	39,949		12,677					120			52,746
56 Kachemak Selo Elem./High	9,911		3,045								12,956
63 Kaleidoscope Charter	27,470		9,712					100			37,282
48 K-Beach Elem.	104,424	44,114	65,650					380			214,568
07 Kenai Central High	52,278	5,718	18,830					130			76,956
11 Kenai Middle	53,150		19,164					200			72,514
47 McNeil Canyon Elem.	44,609		13,358					120			58,087
37 Moose Pass Elem.	15,449		4,536								19,985
51 Mountain View Elem.	127,573	45,677	75,320					1,986			250,556
10 Nikiski Mid./Sr.	34,439	9,950	18,416					590			63,395
52 Nikiski North Star Elem.	122,528	24,954	54,522					940			202,944
38 Nikolaevsk	13,622		4,841					50			18,513
02 Nililchik	32,750		11,625					120			44,495
33 Paul Banks Elem.	124,311		40,962					720			165,993
49 Razzdolna	9,918		2,932								12,850
46 Redoubt Elem.	118,714		37,867					360			156,941
14 Seward Middle	15,082		5,055					50			20,187
42 Seward Elem.	103,118		31,139					1,357			135,614
08 Seward High	75,371		22,753					206			98,330
05 Skyview High	46,429	21,763	30,239					255			98,686
43 Soldotna Elem.	193,789	52,256	94,624					620			341,289
09 Soldotna High	61,023		20,316					340			81,679
12 Soldotna Middle	50,719	2,747	19,413					180			73,059
44 Sterling Elem.	46,029	12,775	23,698					160			82,662
45 Tustumena Elem.	52,789		18,541					710			72,040
53 Voznesenka	9,911		2,931								12,842
50 West Homer Elem.	111,970		37,905					378			150,253
81 Special Services	494,994	139,244	232,046	368,286	93,297	5,345	8,766	16,980	3,712		1,362,670
83 Districtwide Service	34070		638,653								672,723
	<u>\$ 2,327,987</u>	<u>\$ 359,198</u>	<u>\$ 1,607,389</u>	<u>\$ 368,286</u>	<u>\$ 93,297</u>	<u>\$ 5,345</u>	<u>\$ 8,766</u>	<u>\$ 28,739</u>	<u>\$ 3,712</u>	<u>\$ -</u>	<u>\$ 4,802,719</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter		\$ 34,781	\$ 20,486					\$ 300			55,567
31 Chapman Elem.		12,100	6,334					300			18,734
32 Cooper Landing Elem.		1,163	574					26			1,763
68 Fireweed Academy		12,627	7,355								19,982
66 Homer Flex		1,457	885					100			2,442
06 Homer High	92,058	49,411	61,322				975	1,876	378		206,020
13 Homer Middle	79,504	25,656	38,022					600			143,782
35 Hope Elem./High		1,186	805								1,991
56 Kachemak Selo Elem./High		9,324	5,049					200			14,573
63 Kaleidoscope		37,824	20,408					500			58,732
48 K-Beach Elem.		35,495	20,542				125	719			56,881
67 Kenai Alternative		9,045	4,742								13,787
07 Kenai Central High	136,501	59,887	78,914				1,350	1,100			277,752
11 Kenai Middle	71,389	54,115	51,628					1,184			178,316
47 McNeil Canyon Elem.		10,268	5,893					300			16,461
37 Moose Pass Elem.		1,968	1,153					50			3,171
51 Mountain View Elem.		23,611	13,828					1,100			38,539
34 Nanwalek Elem./High		3,967	2,314					100			6,381
10 Nikiski Mid./Sr.	69,107	40,560	49,998				1,700	703			162,068
52 Nikiski North Star Elem.		30,495	19,030					400			49,925
38 Nikolaevsk Elem./High		5,081	2,874				500	300			8,755
02 Ninilchik Elem./High		14,568	8,084					1,030			23,682
33 Paul Banks Elem.		31,692	18,389					500			50,581
40 Port Graham Elem./High		1,984	1,158					100			3,242
49 Razdolna Elem./High		4,662	2,525				65	35			7,287
46 Redoubt Elem.		45,202	23,480					500			69,182
16 River City Academy		2,584	1,352					200			4,136
42 Seward Elem.		25,843	15,952					500			42,295
08 Seward High	68,629	9,838	27,190				802	1,319	481		108,259
14 Seward Middle		7,870	4,610				600	200			13,280
05 Skyview High	132,607	64,975	79,215				950	1,100			278,847
43 Soldotna Elem.		27,385	14,524					700			42,609
09 Soldotna High	150,369	58,520	78,631				1,338	1,720			290,578
12 Soldotna Middle	112,729	71,414	76,139				130	1,150			261,562
64 Soldotna Montessori Charter		15,541	8,238					1,000			24,779
44 Sterling Elem.		21,132	10,850					510			32,492
03 Susan B English		5,291	3,049					120			8,460
01 Tebughna School		3,349	1,905					200			5,454
45 Tustumena Elem.		7,935	4,629					400			12,964
53 Voznesenka Elem./High		11,909	6,389					250			18,548
50 West Homer Elem.		22,712	13,110					600			36,422
83 Districtwide Service		8,048	515,589								523,637
87 Nursing Services		155,635	89,995	3,920	24,462	2,327	6,527	3,810	7,105		293,781
92 Federal Programs - Grants	104,309	32,542	53,285		9,000	550		1,300			200,986
	<u>\$ 1,017,202</u>	<u>\$1,110,652</u>	<u>\$1,470,444</u>	<u>\$ 3,920</u>	<u>\$ 33,462</u>	<u>\$ 2,877</u>	<u>\$ 15,062</u>	<u>\$ 27,102</u>	<u>\$ 7,964</u>	<u>\$ -</u>	<u>\$ 3,688,685</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
31 Chapman Elem.		\$ 8,867	\$ 6,960						\$ 800			\$ 16,627
32 Cooper Landing Elem.												-
06 Homer High	27,271	10,727	17,882					1,500	7,066			64,446
13 Homer Middle		10,976	8,274						2,000			21,250
63 Kaleidoscope Charter	60,896	11,893	29,603						10,200			112,592
48 K-Beach Elem.	21,293	10,343	16,892					37	3,583			52,148
07 Kenai Central High	33,291	9,638	18,432					750	8,960			71,071
11 Kenai Middle	33,291	9,638	18,418						5,004			66,351
47 McNeil Canyon Elem.		11,594	7,785					150	1,200			20,729
64 Montessori Charter		23,781	19,619									43,400
51 Mountain View Elem.	27,271	10,542	17,825						2,100			57,738
10 Nikiski Mid./Sr.	20,245	10,727	16,857						7,550			55,379
52 Nikiski North Star Elem.	38,622	10,946	19,607					150	2,500			71,825
38 Nikolaevsk Elem./High								225	800			1,025
02 Niniichik Elem./High									1,000			1,000
33 Paul Banks Elem.		10,528	7,463						500			18,491
49 Razdolna Elem./High									500			500
46 Redoubt Elem.	25,778	12,282	18,135						3,283			59,478
42 Seward Elem.		9,196	7,061						3,000			19,257
08 Seward High		10,344	8,082					247	5,753			24,426
14 Seward Middle								300	1,850			2,150
05 Skyview High	28,017	10,542	17,935					400	3,100			59,994
43 Soldotna Elem.		9,814	7,247					1,000	3,000			21,061
09 Soldotna High	25,040	13,525	18,403					833	6,600			64,401
12 Soldotna Middle		11,164	8,330					200	6,800			26,494
44 Sterling Elem.		9,037	7,011						1,500			17,548
03 Susan B English									500			500
01 Tebughna School												-
45 Tustumena Elem.		9,978	7,296						2,101			19,375
53 Voznesenka Elem./High									200			200
50 West Homer Elem.	25,778	9,353	16,574						3,100			54,805
83 Districtwide Service	2,500		264,552									267,052
84 Curriculum/Assessment	361,068	211,919	188,959	2,300	25,369		7,841	106,384	52,327	3,355		959,522
92 Federal Programs - Grants	108,800	24,257	40,866		7,240	500	2,060	7,515	1,400			192,638
	<u>\$ 839,161</u>	<u>\$ 491,611</u>	<u>\$ 816,068</u>	<u>\$ 2,300</u>	<u>\$ 32,609</u>	<u>\$ 500</u>	<u>\$ 9,901</u>	<u>\$ 119,691</u>	<u>\$ 148,277</u>	<u>\$ 3,355</u>	<u>\$ -</u>	<u>\$ 2,463,473</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund

FUNCTION - 4400 School Administration

	3100	3200	3500	4100	4200	4300	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Supplies	Other		
Location	Salaries	Salaries	Benefits	Services	Travel	Services	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 60,000		\$ 4,770		\$ 1,000	500				\$ 66,270
31 Chapman Elem.	46,595	180	11,912	400	975		100	680		60,842
32 Cooper Landing Elem.	19,758	72	5,036		2,500		40	340		27,746
68 Fireweed Academy					500					500
66 Homer Flex	86,306	360	23,435		545		200	680		111,526
06 Homer High	188,980	720	49,172		1,768		4,896	1,360		246,896
13 Homer Middle	88,309	360	23,724		1,050		200	680		114,323
35 Hope Elem./High	19,758	72	5,036		4,000		40	340		29,246
56 Kachemak Selo Elem./High	44,909	180	11,387		600		100	680		57,856
63 Kaleidoscope Charter	61,350		4,877				500	580	4,250	71,557
48 K-Beach Elem.	92,765	360	24,346		566		200	759		118,996
67 Kenai Alternative	85,024	360	23,256		562		200	680		110,082
07 Kenai Central High	195,791	720	50,127		1,725		400	1,360		250,123
11 Kenai Middle	163,607	540	39,760		500		300	1,360		206,067
47 McNeil Canyon Elem.	49,376	180	12,281		914		100	680		63,531
37 Moose Pass Elem.	16,986	72	4,651		975		40			22,724
51 Mountain View Elem.	91,279	360	24,139		425		200	899		117,302
34 Nanwalek Elem./High	46,107	180	11,855		1,908		100	680		60,830
10 Nikiski Mid./Sr.	190,733	720	49,421		2,450		741	1,360		245,425
52 Nikiski North Star Elem.	95,112	360	24,673		700		200	680		121,725
38 Nikolaevsk Elem./High	40,572	180	11,106		1,500		100	680		54,138
02 Ninilchik Elem./High	96,845	360	24,914		680		200	680		123,679
33 Paul Banks Elem.	92,615	360	24,312		1,000		200	680		119,167
40 Port Graham Elem./High	39,908	180	11,019	250	871		100	680		53,008
49 Razzdolna Elem./High	40,129	180	11,047		652		100	680		52,788
46 Redoubt Elem.	95,976	360	24,795		500		710	680		123,021
16 River City Academy	86,306	360	23,435		645		200	680		111,626
42 Seward Elem.	100,089	360	25,378		1,325		200	680		128,032
08 Seward High	99,845	360	25,335		1,001		200	680		127,421
14 Seward Middle	40,039	180	11,047		450		100	680		52,496
05 Skyview High	188,881	720	49,162		2,995		900	1,360		244,018
43 Soldotna Elem.	98,784	360	25,181		846		200	680		126,051
09 Soldotna High	197,243	720	50,317		3,485		400	1,579		253,744
12 Soldotna Middle	179,057	720	47,781		375		400	1,360		229,693
64 Soldotna Montessori Charter	65,000		5,168					500		70,668
04 Spring Creek	84,243	360	23,257		629		200	680		109,369
44 Sterling Elem.	90,201	360	23,980		100		200	680		115,521
03 Susan B English	40,039	180	11,047		2,000		100	680		54,046
01 Tebughna School	45,337	180	11,746		2,500		100	680		60,543
45 Tustumena Elem.	85,047	360	23,255		500		200	680		110,042
53 Voznesenka Elem./High	45,960	180	11,826		1,000		100	680		59,746
50 West Homer Elem.	92,615	360	24,312		700		200	680		118,867
79 E- Rate & Technology									21,000	21,000
83 Curriculum/Assessment			889,080							889,080
	<u>\$ 3,587,476</u>	<u>\$ 13,176</u>	<u>\$ 1,792,358</u>	<u>\$ 650</u>	<u>\$ 47,417</u>	<u>\$ 500</u>	<u>\$ 13,667</u>	<u>\$ 30,837</u>	<u>\$ 25,250</u>	<u>\$ 5,511,331</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 56,912	\$ 29,108			\$ 4,300	\$ 2,000	\$ 1,000			\$ 93,320
31 Chapman Elem.	38,535	22,915			4,076	226	828	465		67,045
32 Cooper Landing Elem.	26,157	17,819			12,572		300			56,848
68 Fireweed Academy	26,819	19,512		50	1,500	500	200			48,581
66 Homer Flex	27,713	18,289			1,958	67	350	763		49,140
06 Homer High	78,039	51,750			17,252	866	1,867	527		150,301
13 Homer Middle	40,027	23,365			6,905	2,498	3,500	750		77,045
35 Hope Elem./High	22,444	16,696			4,007	125		113		43,385
56 Kachemak Selo Elem./High	25,229	17,539		1,200	2,726		287	75		47,056
63 Kaleidoscope Charter	45,208	29,081	1,500	150	3,250		7,000		4,500	90,689
48 K-Beach Elem.	58,960	34,721			8,482	555	4,997	175		107,890
67 Kenai Alternative	30,928	19,262			8,799		275	150		59,414
07 Kenai Central High	112,103	67,683			14,245	1,794	6,537	2,918		205,280
11 Kenai Middle	57,987	34,427			7,737	1,215	784	1,000		103,150
15 Kenai Youth Facility					2,950					2,950
47 McNeil Canyon Elem.	39,262	23,135			9,538	475	500	200		73,110
37 Moose Pass Elem.	28,259	18,455			11,445		70	113		58,342
51 Mountain View Elem.	48,928	31,687			6,598	825	6,753	750		95,541
34 Nanwalek Elem/High	23,741	17,088			51,767	150	687			93,433
10 Nikiski Mid./Sr.	92,633	56,164			25,797	2,164	1,782	2,925		181,465
52 Nikiski North Star Elem.	37,852	22,709			12,926	595	1,200	480		75,762
38 Nikolaevsk Elem./High	21,994	16,560			8,450	135	636	783		48,558
02 Ninilchik Elem./High	40,054	23,373			9,726		500	130		73,783
33 Paul Banks Elem.	43,290	24,353			8,478		500	500		77,121
40 Port Graham Elem./High	26,157	17,819			50,402		462	100		94,940
49 Razdolna Elem./High	23,741	17,088			2,670		125	75		43,699
46 Redoubt Elem.	43,290	24,353			6,120	169	1,150	521		75,603
16 River City Academy	31,432	19,415			1,764		300	463		53,374
42 Seward Elem.	43,290	24,353			18,304	582	2,980	375		89,884
08 Seward High	50,373	32,124			45,425	1,400	750	1,401		131,473
14 Seward Middle	27,030	18,083			33,950	600	500	1,735		81,898
05 Skyview High	101,977	64,620			14,033	1,295	1,900			183,825
43 Soldotna Elem.	39,286	23,141			6,333	375	715	326		70,176
09 Soldotna High	104,993	65,532			14,488	2,383	3,851	600		191,847
12 Soldotna Middle	74,063	44,918			11,397	954	2,804	1,144		135,280
64 Soldotna Montessori Charter	34,805	21,036			3,500	400	3,000			62,741
04 Spring Creek	24,792	17,406			1,148		2,800			46,146
44 Sterling Elem.	28,994	18,038			10,631		1,732	375		59,770
03 Susan B English	37,157	21,147			8,586		500	651		68,041
01 Tebughna School	27,181	18,129			25,434		800	550		72,094
45 Tustumena Elem.	42,462	24,101		50	4,741	845	739	367		73,305
53 Voznesenka Elem./High	32,002	20,938			56,815		175			109,930
50 West Homer Elem.	43,290	24,353			5,614	800	700	150		74,907
79 E- Rate & Technology									7,800	7,800
83 DistictWide Services	99,744	303,444								403,188
	<u>\$1,959,133</u>	<u>\$1,455,729</u>	<u>\$ 1,500</u>	<u>\$ 1,450</u>	<u>\$ 566,839</u>	<u>\$ 23,993</u>	<u>\$ 66,536</u>	<u>\$ 21,650</u>	<u>\$ 12,300</u>	<u>\$ 4,109,130</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
 FUNCTION - 4510 District Administration

	3100	3200	3500	4100	4200	4300	4400	4500	4800	4900	5100	
<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Tuition</u>	<u>Other</u>		<u>Total</u>
	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>&amp; Stipends</u>	<u>Expenses</u>	<u>Equipment</u>	
70 Board Of Education		\$ 34,254	\$ 84,190	\$ 119,354	\$ 35,017	\$ 1,500	\$ 5,250	\$ 5,000	\$ 38,400	\$ 22,685		\$ 345,650
71 Office Of Superintendent	127,032	84,493	70,831	14,000	22,345	14,325	13,448	12,201		5,600		364,275
72 Asst. Superint. Admin. Serv.												-
73 Asst. Superint. Instruct.	108,900	50,989	53,154		15,500	5,490	3,172	3,281		1,690		242,176
83 DistictWide Services			82,775									82,775
	<u>\$ 235,932</u>	<u>\$ 169,736</u>	<u>\$ 290,950</u>	<u>\$ 133,354</u>	<u>\$ 72,862</u>	<u>\$ 21,315</u>	<u>\$ 21,870</u>	<u>\$ 20,482</u>	<u>\$ 38,400</u>	<u>\$ 29,975</u>	<u>\$ -</u>	<u>\$ 1,034,876</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

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

<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4300 Utility Services</u>	<u>4400 Purchased Services</u>	<u>4450 Insurance Premiums</u>	<u>4500 Supplies &amp; Materials</u>	<u>4900 Other Expenses</u>	<u>4950 Indirect Costs</u>	<u>5100 Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter											\$ 84,678		\$ 84,678
68 Fireweed Academy											31,901		31,901
63 Kaleidoscope Charter											106,218		106,218
64 Soldotna Montessori Charter											78,106		78,106
72 Asst. Superint. Admin. Serv.		138,343	68,827	50,000	9,602	6,210	568	448,395	1,170	1,528			724,643
73 Asst. Superint. Instruct.													-
74 Fiscal Services		552,364	272,129	54,000	6,750	14,740	4,918		11,300	1,315			917,516
75 Planning & Operations	108,440	30,560	47,102		4,227	846	350		2,400	620			194,545
76 Purchasing & Warehouse		308,599	166,315		3,365	4,458	22,873		25,430	1,970			533,010
77 Human Resources	117,890	364,016	209,173	28,750	35,955	9,101	82,584		19,683	33,082			900,234
78 Information Services		523,867	232,625	6,000	10,000	12,767	149,534		25,650	940		16,000	977,383
83 Districtwide Services			274,587				327,978			42,022			644,587
92 Unallocated										75,021			75,021
	<u>\$ 226,330</u>	<u>\$1,917,749</u>	<u>\$ 1,270,758</u>	<u>\$ 138,750</u>	<u>\$ 69,899</u>	<u>\$ 48,122</u>	<u>\$ 588,805</u>	<u>\$ 448,395</u>	<u>\$ 85,633</u>	<u>\$ 156,498</u>	<u>\$ 300,903</u>	<u>\$ 16,000</u>	<u>\$ 5,267,842</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4600 Operation of Plant

Location	3200 Non-Certified Salaries	3500 Employee Benefits	4200 Staff Travel	4300 Utility Services	4350 Energy	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 25,642	\$ 19,029		\$ 1,500	\$ 42,700	\$ 1,560		\$ 4,000			\$ 94,431
31 Chapman Elem.	34,803	21,784		8,873	86,391	675		2,454			154,980
80 Connections	6,209	4,693									10,902
32 Cooper Landing Elem.	5,970	4,620		2,559	32,867	291		1,000			47,307
68 Fireweed Academy	12,657	15,186		1,150	8,386			900			38,279
66 Homer Flex	16,816	10,714		2,832	4,065	100		1,000			35,527
06 Homer High	179,744	110,654	325	35,446	482,744	2,137		23,566			834,616
13 Homer Middle	75,932	45,484		16,576	193,534			7,211			338,737
35 Hope Elem./High	13,954	9,849		226	75,647	385		1,215			101,276
56 Kachemak Selo Elem./High	14,397	9,983		3,394	4,492	38,513		1,000			71,779
63 Kaleidoscope Charter	59,436	39,887	150	6,400	40,795	14,000		20,050		2,500	183,218
48 K-Beach Elem.	125,081	71,608		14,245	86,832	470		4,483			302,719
67 Kenai Alternative	16,487	10,616		2,931	28,035	188		1,271			59,528
07 Kenai Central High	230,552	142,910		27,633	377,531	740		29,694			809,060
11 Kenai Middle	108,904	66,715	150	6,857	177,245	4,000		9,508			373,379
47 McNeil Canyon Elem.	47,017	31,109	50	6,057	86,633	1,087		2,948			174,901
37 Moose Pass Elem.	15,936	10,450		2,374	48,911	200		1,000			78,871
51 Mountain View Elem.	118,109	75,128	100	6,217	121,812	1,459		4,500			327,325
34 Nanwalek Elem./High	12,418	9,385		2,112	92,931	9,750		2,363			128,959
10 Nikiski Mid./Sr.	142,416	88,105		12,333	302,232	1,645		16,137			562,868
52 Nikiski North Star Elem.	100,996	64,323	550	4,337	104,618	1,875		4,500			281,199
38 Nikolaevsk Elem./High	38,310	22,846		7,385	81,699	506		2,671	200		153,617
02 Ninilchik Elem./High	83,147	53,295	50	2,484	104,501	2,089		7,186			252,752
33 Paul Banks Elem.	68,500	43,236		11,766	101,549	1,700		3,353			230,104
40 Port Graham Elem./High	12,184	9,315		980	121,939	1,017		2,373			147,808
49 Raddolna Elem./High	12,418	9,385		2,738	7,616	14,112		1,000			47,269
46 Redoubt Elem.	106,661	66,037		8,189	83,456	615		4,284			269,242
16 River City Academy	6,209	4,693						1,000			11,902
42 Seward Elem.	83,199	53,312	600	8,040	171,285	750		4,698			321,884
08 Seward High	97,660	57,681	525	26,147	371,885	400		11,798			566,096
14 Seward Middle	53,070	32,939	225	22,119	220,675	172		4,125			333,325
05 Skyview High	164,549	100,430	2	11,115	340,091	504		15,348			632,039
43 Soldotna Elem.	81,724	52,864		5,791	120,764	125		4,876			266,144
09 Soldotna High	196,282	121,287	50	21,283	354,242	1,637		25,103			719,884
12 Soldotna Middle	120,088	75,728	300	12,142	185,563	4,386		10,062			408,269
64 Soldotna Montessori Charter	27,876	19,662		1,018	40,326	96		1,853			90,831
44 Sterling Elem.	51,428	32,442	75	8,991	102,676	1,125		3,219			199,956
03 Susan B English	60,510	40,820		18,015	233,163	180		8,072			360,760
01 Tebughna School	37,619	22,637		3,373	127,110	10,342		3,088			204,169
45 Tustumena Elem.	62,033	41,280	50	7,703	91,175	1,005		4,201			207,447
53 Voznesenka Elem./High	25,787	19,057		5,188	23,495	48,750		1,000			123,277
50 West Homer Elem.	89,601	55,247		14,726	117,740	500		4,725			282,539
72 Asst. Superint. Admin. Serv.			500		26,023	243,750		12,500	800		283,573
75 Planning & Operations			1,800					16,151			17,951
76 Purchasing & Warehouse				3,068	95,882			2,500			101,450
77 Human Resources	282,510	58,110	10,000								350,620
83 Districtwide Service	79,277	410,203			63,745	6,286,643	815,583				7,655,451
96 Unallocated				65,160	1,103,815				76,384		1,245,359
	<u>\$3,204,118</u>	<u>\$2,264,738</u>	<u>\$ 15,502</u>	<u>\$ 431,473</u>	<u>\$ 6,688,816</u>	<u>\$ 6,699,479</u>	<u>\$ 815,583</u>	<u>\$ 293,986</u>	<u>\$ 77,384</u>	<u>\$ 2,500</u>	<u>\$20,493,579</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Summary Of Object Codes By Fund/Function/Location**

FUND - 100 - General Fund  
FUNCTION - 4700 Pupil Activity

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses	
65 Aurora Borealis Charter	\$ 3,736	\$ 368	\$ 564			\$ 16,000			\$ 1,000	\$ 1,000	\$ 22,668
31 Chapman Elem.	11,121	1,296	1,681								14,098
80 Connections										1,990.00	1,990
32 Cooper Landing Elem.	1,505	33	215								1,753
66 Homer Flex	834	98	121							190	1,243
06 Homer High	104,772	15,287	22,409					4,250	100	2,815	149,633
13 Homer Middle	14,923	2,772	2,248								19,943
35 Hope Elem./High	766	766	168							305	2,005
56 Kachemak Selo Elem./High	901	165	131							375	1,572
63 Kaleidoscope	736		105								841
48 K-Beach Elem.	3,428	852	504								4,784
67 Kenai Alternative	894	158	130							690	1,872
07 Kenai Central High	123,768	26,285	26,298					4,994	120	5,399	186,864
11 Kenai Middle	19,471	4,118	2,943								26,532
47 McNeil Canyon Elem.	2,182	342	317								2,841
37 Moose Pass Elem.	1,523	51	218								1,792
51 Mountain View Elem.	3,513	937	518								4,968
34 Nanwalek Elem./High	1,592	120	228		612					375	2,927
10 Nikiski Mid./Sr.	106,610	17,609	21,651		688			2,500	700	1,850	151,608
52 Nikiski North Star Elem.	3,298	722	483								4,503
38 Nikolaevsk Elem./High	19,333	4,111	3,023							360	26,827
02 Ninilchik Elem./High	37,163	9,733	6,001		400				170	1,616	55,083
33 Paul Banks Elem.	1,246	510	186								1,942
40 Port Graham Elem./High	1,502	30	215							325	2,072
49 Razzdolna Elem./High	837	101	121							310	1,369
46 Redoubt Elem.	3,290	714	482								4,486
16 River City Academy										195	195
42 Seward Elem.	3,181	605	466								4,252
08 Seward High	89,301	19,033	20,292						100	1,700	130,426
14 Seward Middle	12,129	2,168	1,977								16,274
05 Skyview High	126,994	10,997	24,020		1,000			4,250	400	6,370	174,031
43 Soldotna Elem.	3,209	633	470								4,312
09 Soldotna High	124,906	26,564	27,158		1,273			4,250	140	7,015	191,306
12 Soldotna Middle	32,446	4,517	4,769								41,732
44 Sterling Elem.	2,592	384	376								3,352
03 Susan B English	16,857	14,662	3,676							395	35,590
01 Tebughna School	3,960	90	567							285	4,902
45 Tustumena Elem.	2,597	389	377								3,363
53 Voznesenka Elem./High	6,847	1,672	1,096							685	10,300
50 West Homer Elem.	3,113	537	454								4,104
73 Asst. Superint. Instruct.	24,840		3,555								28,395
75 Planning & Operations				750	1,000		83	500	8,250	300	10,883
83 Districtwide Service		25,864	241,914			75,000					342,778
	<u>\$ 921,916</u>	<u>\$ 195,293</u>	<u>\$ 422,127</u>	<u>\$ 750</u>	<u>\$ 4,973</u>	<u>\$ 91,000</u>	<u>\$ 83</u>	<u>\$ 20,744</u>	<u>\$ 10,980</u>	<u>\$ 34,545</u>	<u>\$ 1,702,411</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget

Summary Of Object Codes By Fund/Function/Location

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

<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83 Districwide Services	674,096	674,096
	<u>\$ 674,096</u>	<u>\$ 674,096</u>

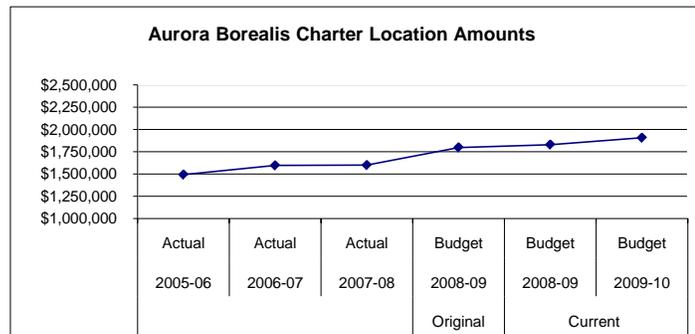
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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 65 Aurora Borealis Charter School

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 663,950	\$ 811,292	\$ 834,511	3100 Certified Salaries	\$ 814,298	\$ 814,298	\$ 835,358	\$ 21,060	3
175,607	160,325	155,848	3200 Non-Certified Salaries	166,702	166,702	182,286	15,584	9
322,088	413,600	347,200	3500 Employee Benefits	335,161	335,161	362,989	27,828	8
<u>1,161,645</u>	<u>1,385,217</u>	<u>1,337,559</u>	Subtotal - Personnel Services	<u>1,316,161</u>	<u>1,316,161</u>	<u>1,380,633</u>	<u>64,472</u>	<u>5</u>
12,227	1,814	2,998	4100 Professional-Technical Services	8,000	8,000	8,000	-	-
7,468	1,975	1,448	4200 Travel	4,000	4,000	4,000	-	-
32,280	29,386	20,320	4250 Student Travel	26,000	26,000	26,000	-	-
4,459	4,626	4,693	4300 Utility Services	6,300	6,300	6,300	-	-
31,619	42,314	39,377	4350 Energy	42,700	42,700	42,700	-	-
30,808	32,001	51,827	4400 Purchased Services	13,560	13,560	13,560	-	-
65,895	34,283	67,037	4500 Supplies and Materials	58,600	58,600	58,600	-	-
220	(4,456)	231	4900 Other Expenses	237,483	268,482	281,256	12,774	5
52,699	55,399	70,910	4950 Indirect Costs	84,678	84,678	84,678	-	-
<u>237,675</u>	<u>197,342</u>	<u>258,841</u>	Subtotal - Other	<u>481,321</u>	<u>512,320</u>	<u>525,094</u>	<u>12,774</u>	<u>2</u>
<u>93,233</u>	<u>13,053</u>	<u>2,748</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,492,553</u>	<u>\$ 1,595,612</u>	<u>\$ 1,599,148</u>	Location Totals	<u>\$ 1,797,482</u>	<u>\$ 1,828,481</u>	<u>\$ 1,905,727</u>	<u>\$ 77,246</u>	<u>4</u>



Aurora Borealis Charter School, located in Kenai, Alaska, is housed in the Kenai Elementary building. Original construction of the building was in 1949 with the most recent renovations being completed in 2001. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway. Aurora Borealis has an enrollment of approximately 180 students in grades K-8, utilizing 11.5 teachers, 5 support staff, a full time custodian and a half time consulting administrator.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 65 Aurora Borealis Charter School

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
178.00	178.00	180.00	Enrollment in ADM (K-8)	180.00	184.00	185.00

**FTE's Included In Current Budget**

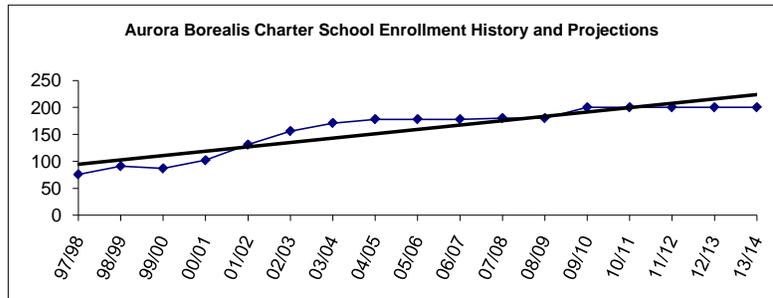
0.49	0.49	0.49	Administrator	0.49	0.49	0.49
11.50	11.50	11.50	Teacher (Includes Quest)	11.50	11.50	11.50
-	-	-	Specialist*	-	0.10	0.10
-	-	-	Special Ed Teacher**	-	-	-
<u>11.99</u>	<u>11.99</u>	<u>11.99</u>	Certified Subtotal	<u>11.99</u>	<u>12.09</u>	<u>12.09</u>
1.94	2.72	2.01	Aide	2.26	2.26	2.26
-	0.40	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.25	Support	1.00	1.25	1.25
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.94</u>	<u>5.12</u>	<u>5.14</u>	Classified Subtotal	<u>5.14</u>	<u>5.39</u>	<u>5.39</u>
<u>15.93</u>	<u>17.11</u>	<u>17.13</u>	Total	<u>17.13</u>	<u>17.48</u>	<u>17.48</u>

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

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

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

**Charter school staffing is not determined by district staffing formulae**

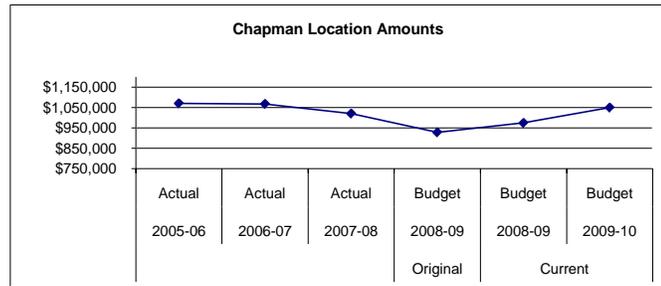


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 579,963	\$ 544,127	\$ 547,329	3100 Certified Salaries	\$ 500,606	\$ 527,156	\$ 582,454	\$ 55,298	10
104,497	96,003	102,747	3200 Non-Certified Salaries	99,519	98,418	98,702	284	0
262,077	278,763	219,652	3500 Employee Benefits	208,668	226,558	249,153	22,595	10
<u>946,537</u>	<u>918,893</u>	<u>869,728</u>	Subtotal - Personnel Services	<u>808,793</u>	<u>852,132</u>	<u>930,309</u>	<u>78,177</u>	9
88	-	-	4100 Professional-Technical Services	400	400	400	-	-
1,538	849	1,089	4200 Travel	975	1,433	1,433	-	-
10,775	14,197	11,472	4300 Utility Services	12,949	12,949	12,949	-	-
86,771	86,545	100,975	4350 Energy	88,371	86,391	86,391	-	-
4,168	3,887	4,609	4400 Purchased Services	3,972	4,280	4,280	-	-
16,910	38,896	31,672	4500 Supplies and Materials	12,083	15,908	12,744	(3,164)	(20)
417	749	666	4900 Other Expenses	1,145	1,145	1,145	-	-
<u>120,667</u>	<u>145,123</u>	<u>150,483</u>	Subtotal - Other	<u>119,895</u>	<u>122,506</u>	<u>119,342</u>	<u>(3,164)</u>	(3)
<u>3,162</u>	<u>3,346</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,070,366</u>	<u>\$ 1,067,362</u>	<u>\$ 1,020,211</u>	Location Totals	<u>\$ 928,688</u>	<u>\$ 974,638</u>	<u>\$ 1,049,651</u>	<u>\$ 75,013</u>	8



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

**2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
114.00	119.00	92.00	Enrollment in ADM (7-12)	98.00	94.00	101.00

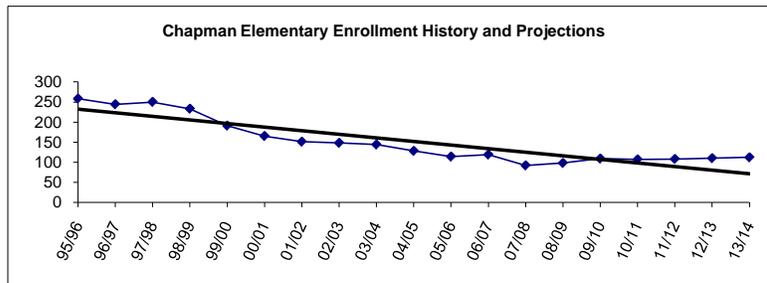
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.00	6.50	6.50	Teacher (Includes Quest)	5.00	6.75	7.75
1.00	1.00	1.00	Specialist*	1.00	0.60	0.60
1.00	1.00	1.00	Special Ed Teacher**	1.00	0.50	0.50
<u>9.50</u>	<u>9.00</u>	<u>9.00</u>	Certified Subtotal	<u>7.50</u>	<u>8.35</u>	<u>9.35</u>
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.30	0.30	0.30	Nurse***	0.30	0.27	0.24
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.18</u>	<u>2.68</u>	<u>2.68</u>	Classified Subtotal	<u>2.68</u>	<u>2.65</u>	<u>2.62</u>
<u>12.68</u>	<u>11.68</u>	<u>11.68</u>	Total	<u>10.18</u>	<u>11.00</u>	<u>11.97</u>

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

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

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

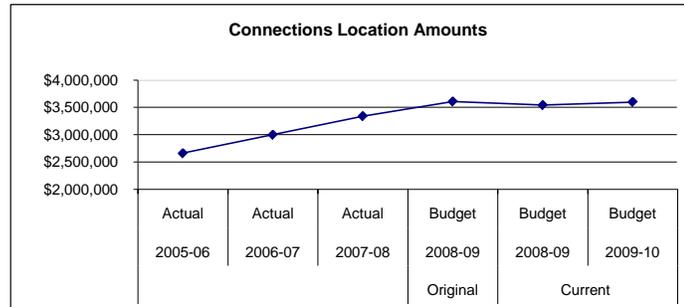


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 577,161	\$ 546,357	\$ 667,122	3100 Certified Salaries	\$ 751,045	\$ 717,809	\$ 711,906	\$ (5,903)	(1)
203,171	252,739	318,551	3200 Non-Certified Salaries	338,305	317,466	319,691	2,225	1
314,525	380,790	397,427	3500 Employee Benefits	442,741	438,988	448,011	9,023	2
<u>1,094,857</u>	<u>1,179,886</u>	<u>1,383,100</u>	Subtotal - Personnel Services	<u>1,532,091</u>	<u>1,474,263</u>	<u>1,479,608</u>	<u>5,345</u>	0
17,519	28,560	30,012	4100 Professional-Technical Services	2,000	26,965	26,965	-	-
5,309	4,218	5,628	4200 Travel	5,000	4,000	4,000	-	-
-	-	-	4250 Student Travel	-	134	-	-	-
33,117	30,540	28,575	4300 Utility Services	51,247	48,469	48,469	-	-
67,515	121,353	113,253	4400 Purchased Services	148,835	154,616	149,116	(5,500)	(4)
998,982	1,075,743	1,253,913	4500 Supplies and Materials	1,250,200	1,215,601	1,268,050	52,449	4
2,531	3,503	3,698	4900 Other Expenses	4,318	4,270	4,270	-	-
<u>1,124,973</u>	<u>1,263,917</u>	<u>1,435,079</u>	Subtotal - Other	<u>1,461,600</u>	<u>1,454,055</u>	<u>1,500,870</u>	<u>46,949</u>	3
440,191	554,391	520,183	5100 Equipment	612,000	612,000	617,000	5,000	1
<u>\$ 2,660,021</u>	<u>\$ 2,998,194</u>	<u>\$ 3,338,362</u>	Location Totals	<u>\$ 3,605,691</u>	<u>\$ 3,540,318</u>	<u>\$ 3,597,478</u>	<u>\$ 57,294</u>	2



Connections is the KPBSD homeschool program. We believe this is a viable educational option for parents who are committed to being involved in the education of their children. Connections and KPBSD provide instructional resources, curriculum counseling, technology, access to local school academics and activities, and funding to support student individual learning plans. Students receive the use of a Dell computer and HP printer for the school year. All students may participate in the District sports programs, as well as take up to two academic classes, including art, music, dance, world languages and/or PE in the local schools. Currently there are 990+ students enrolled, with an additional 200 public school students taking correspondence enrichment courses. Our mission is to provide a variety of educational options to best support the child's total educational plan.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
777.00	877.00	947.00	Enrollment in ADM (9-12)	927.00	965.00	935.00

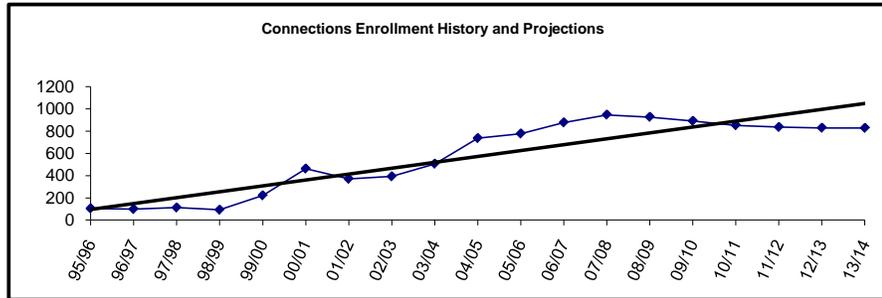
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.00	9.00	10.25	Teacher (Includes Quest)	11.00	11.00	11.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>10.00</u>	<u>10.00</u>	<u>11.25</u>	Certified Subtotal	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>
-	0.25	0.25	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
6.50	8.00	10.00	Nurse***	10.00	9.50	9.50
-	-	-	Support	0.25	0.25	0.25
<u>6.50</u>	<u>8.25</u>	<u>10.25</u>	Classified Subtotal	<u>10.25</u>	<u>9.75</u>	<u>9.75</u>
<u><u>16.50</u></u>	<u><u>18.25</u></u>	<u><u>21.50</u></u>	Total	<u><u>22.25</u></u>	<u><u>21.75</u></u>	<u><u>21.75</u></u>

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

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

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

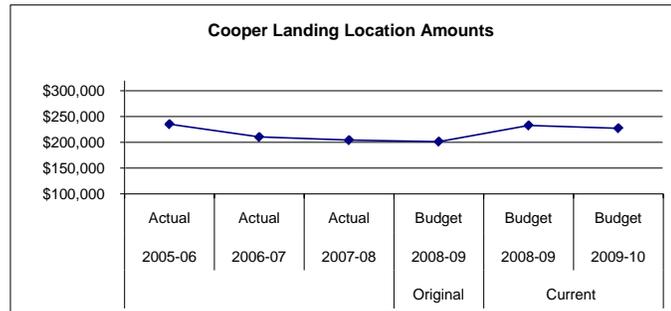


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 99,688	\$ 68,230	\$ 72,725	3100 Certified Salaries	\$ 76,410	\$ 85,409	\$ 87,051	\$ 1,642	2
33,386	28,521	37,762	3200 Non-Certified Salaries	29,906	39,020	33,758	(5,262)	(13)
58,478	49,398	47,895	3500 Employee Benefits	43,239	53,674	50,420	(3,254)	(6)
<u>191,552</u>	<u>146,149</u>	<u>158,382</u>	Subtotal - Personnel Services	<u>149,555</u>	<u>178,103</u>	<u>171,229</u>	<u>(6,874)</u>	<u>(4)</u>
1,216	380	347	4200 Travel	390	390	2,500	2,110	541
13,120	11,142	10,683	4300 Utility Services	15,131	15,131	15,131	-	-
24,453	27,253	23,508	4350 Energy	33,352	32,867	32,867	-	-
464	450	672	4400 Purchased Services	570	691	691	-	-
3,060	23,996	10,437	4500 Supplies and Materials	2,225	5,395	4,583	(812)	(15)
220	340	136	4900 Other Expenses	136	136	340	204	150
<u>42,533</u>	<u>63,561</u>	<u>45,783</u>	Subtotal - Other	<u>51,804</u>	<u>54,610</u>	<u>56,112</u>	<u>1,502</u>	<u>3</u>
<u>1,073</u>	<u>476</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 235,158</u>	<u>\$ 210,186</u>	<u>\$ 204,165</u>	Location Totals	<u>\$ 201,359</u>	<u>\$ 232,713</u>	<u>\$ 227,341</u>	<u>\$ (5,372)</u>	<u>(2)</u>



Cooper Landing Elementary School (CLES) is a small K-8 school in Cooper Landing, Alaska. While the school is located on the main road system, it still has a rural flavor as a result of its relative isolation from the larger cities of Soldotna and Seward. The school was originally constructed in 1972 to serve 50 students. Renovations over the years enlarged the school from a one-room schoolhouse to a three-classroom building with a gym and locker rooms. The original schoolhouse was recently donated by the Borough to the Cooper Landing Historical Society who has transformed it into a local museum housing a variety of artifacts and a brown bear skeleton articulated by the students. The staff and parents of CLES strive to provide the students with well-rounded experiences in academic, artistic, and physical arenas to prepare them for life beyond the school doors. Ranging from ongoing scientific studies, to musical and dramatic performances, cross country skiing and snowshoeing on the school trails, children at CLES enjoy an educational environment that is both challenging and nurturing.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 32 Cooper Landing Elementary

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
11.00	10.00	9.00	Enrollment in ADM (K-8)	10.00	11.00	12.00

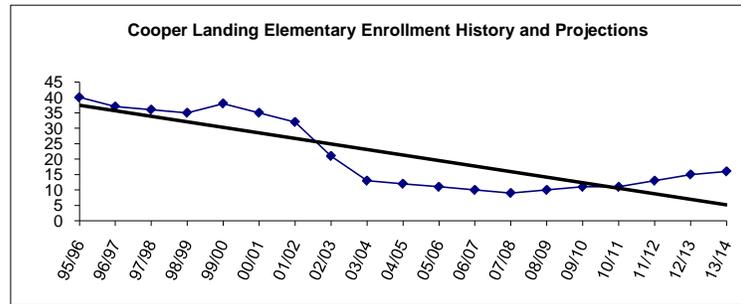
**FTE's Included In Current Budget**

0.30	0.20	0.20	Administrator	0.20	0.20	0.20
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	0.10	0.10
-	-	-	Special Ed Teacher**	-	-	-
<u>1.30</u>	<u>1.20</u>	<u>1.20</u>	Certified Subtotal	<u>1.20</u>	<u>1.30</u>	<u>1.30</u>
-	-	0.44	Special Ed Aide	-	-	-
0.03	0.03	0.02	Nurse***	0.02	0.02	0.02
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.25	0.25	Custodian	0.25	0.50	0.25
<u>1.28</u>	<u>1.03</u>	<u>1.46</u>	Classified Subtotal	<u>1.02</u>	<u>1.40</u>	<u>1.15</u>
<u>2.58</u>	<u>2.23</u>	<u>2.66</u>	Total	<u>2.22</u>	<u>2.70</u>	<u>2.45</u>

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

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

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

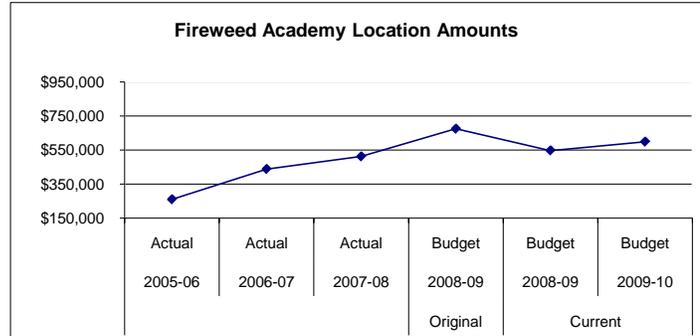


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 141,618	\$ 194,100	\$ 253,088	3100 Certified Salaries	\$ 219,024	\$ 219,024	\$ 250,197	\$ 31,173	14
26,033	62,264	57,459	3200 Non-Certified Salaries	81,194	81,194	74,554	(6,640)	(8)
67,763	125,099	119,100	3500 Employee Benefits	128,336	128,336	147,708	19,372	15
<u>235,414</u>	<u>381,463</u>	<u>429,647</u>	Subtotal - Personnel Services	<u>428,554</u>	<u>428,554</u>	<u>472,459</u>	<u>43,905</u>	<u>10</u>
80	-	-	4100 Professional-Technical Services	-	-	-	-	-
664	446	536	4200 Travel	550	550	550	-	-
1,785	4,713	3,318	4300 Utility Services	2,650	2,650	2,650	-	-
1	34,091	35,822	4350 Energy	8,386	8,386	8,386	-	-
1,782	1,180	9,652	4400 Purchased Services	600	600	600	-	-
9,073	12,536	10,834	4500 Supplies and Materials	7,050	7,050	7,122	72	1
50	(1,172)	(50)	4900 Other Expenses	195,541	68,119	75,723	7,604	11
9,198	-	22,725	4950 Indirect Costs	31,901	31,901	31,901	-	-
<u>22,633</u>	<u>51,794</u>	<u>82,837</u>	Subtotal - Other	<u>246,678</u>	<u>119,256</u>	<u>126,932</u>	<u>7,676</u>	<u>6</u>
2,465	5,200	-	5100 Equipment	-	-	-	-	-
<u>\$ 260,512</u>	<u>\$ 438,457</u>	<u>\$ 512,484</u>	Location Totals	<u>\$ 675,232</u>	<u>\$ 547,810</u>	<u>\$ 599,391</u>	<u>\$ 51,581</u>	<u>9</u>



Fireweed Academy, located in Homer, Alaska, is housed in the West Homer Elementary School campus. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. Formerly known as the Homer Charter School, Fireweed Academy enrolls students in grades 3-6.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
48.00	66.00	76.00	Enrollment in ADM (3-8)	90.00	73.00	76.00

**FTE's Included In Current Budget**

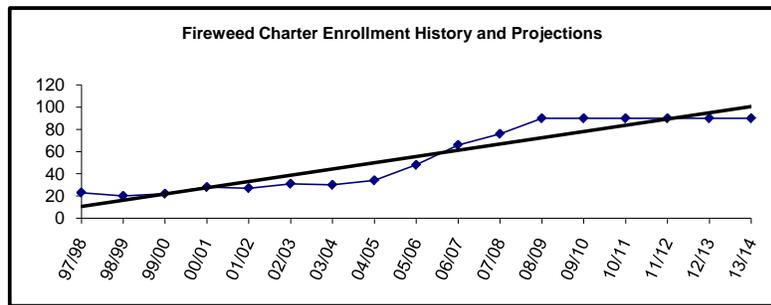
3.00	4.00	4.25	Teacher (Includes Quest)	4.25	4.25	4.25
-	-	-	Specialist*	-	0.11	0.11
-	-	-	Special Ed Teacher**	-	0.25	0.25
<u>3.00</u>	<u>4.00</u>	<u>4.25</u>	Certified Subtotal	<u>4.25</u>	<u>4.61</u>	<u>4.61</u>
0.44	1.23	0.88	Aide	0.88	0.88	0.88
-	-	0.35	Nurse***	0.35	0.36	0.36
0.50	1.00	1.00	Support	1.00	1.00	1.00
<u>0.44</u>	<u>0.44</u>	<u>0.44</u>	Custodian	<u>0.44</u>	<u>-</u>	<u>-</u>
<u>1.38</u>	<u>2.67</u>	<u>2.67</u>	Classified Subtotal	<u>2.67</u>	<u>2.24</u>	<u>2.24</u>
<u><u>4.38</u></u>	<u><u>6.67</u></u>	<u><u>6.92</u></u>	Total	<u><u>6.92</u></u>	<u><u>6.85</u></u>	<u><u>6.85</u></u>

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

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

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

Charter school staffing is not determined by district staffing formulae

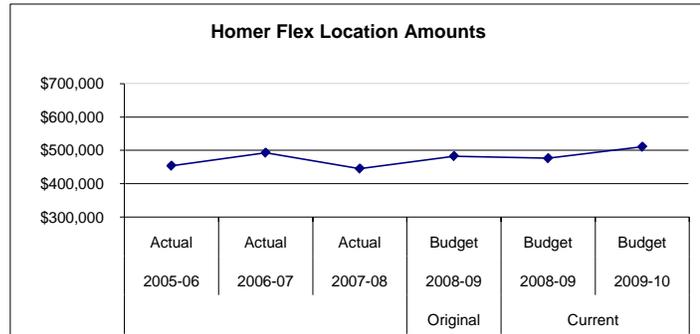


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 261,859	\$ 276,154	\$ 259,897	3100 Certified Salaries	\$ 284,652	\$ 273,130	\$ 299,857	\$ 26,727	10
49,981	52,417	54,115	3200 Non-Certified Salaries	56,200	59,944	60,831	887	1
117,988	142,468	105,956	3500 Employee Benefits	120,662	121,851	130,567	8,716	7
<u>429,828</u>	<u>471,039</u>	<u>419,968</u>	Subtotal - Personnel Services	<u>461,514</u>	<u>454,925</u>	<u>491,255</u>	<u>36,330</u>	<u>8</u>
187	105	660	4200 Travel	645	645	645	-	-
3,434	3,018	6,404	4300 Utility Services	4,790	4,790	4,790	-	-
6,047	6,229	7,444	4350 Energy	4,065	4,065	4,065	-	-
1,373	1,642	1,595	4400 Purchased Services	2,138	2,297	2,297	-	-
10,217	8,756	8,272	4500 Supplies and Materials	7,738	7,779	5,818	(1,961)	(25)
747	860	881	4900 Other Expenses	1,633	1,633	1,633	-	-
<u>22,005</u>	<u>20,610</u>	<u>25,256</u>	Subtotal - Other	<u>21,009</u>	<u>21,209</u>	<u>19,248</u>	<u>(1,961)</u>	<u>(9)</u>
<u>2,045</u>	<u>1,022</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 453,878</u>	<u>\$ 492,671</u>	<u>\$ 445,224</u>	Location Totals	<u>\$ 482,523</u>	<u>\$ 476,134</u>	<u>\$ 510,503</u>	<u>\$ 34,369</u>	<u>7</u>



Homer Flex Alternative High School was started in 1990 to serve the needs of young people who had not been able to find success in the traditional high school setting. The mission of the Flex School is to prepare students for success in the post-secondary world - academically, socially/emotionally, and vocationally. We partner with social service and mental health agencies and community employers. Homer Flex has implemented a standards/performance-based model of instructional delivery. Students have an opportunity to earn their high school diploma through a set of performance-based standards. While students become proficient at each set of eight standards, they show the skills and content needed for a successful high school education. Homer Flex respects the students' choice to live an adult life; therefore behavior and standards are based on what is required in that environment. Homer Flex also houses an entrepreneurship, Flexwood. Students design and create rustic furniture from recycled local wood and market it at various craft fairs and galleries. Located in Homer, Alaska, Homer Flex is housed in a building purchased in 1999. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. Students in grades 9-12 are enrolled.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
36.00	39.00	33.00	Enrollment in ADM (9-12)	36.00	35.00	31.00

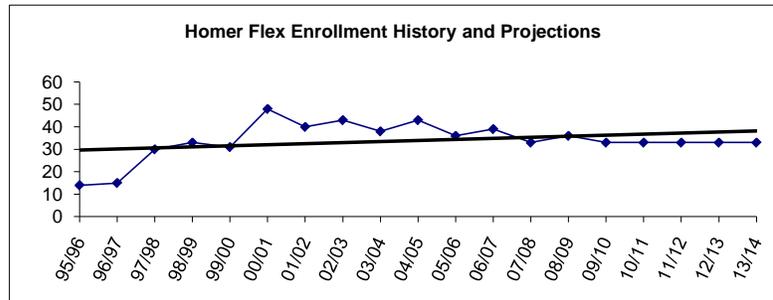
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.75	2.50	Teacher (Includes Quest)	2.75	2.50	2.75
-	-	-	Specialist*	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.00</u>	<u>4.25</u>	<u>4.00</u>	Certified Subtotal	<u>4.25</u>	<u>4.00</u>	<u>4.25</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.05	0.05	0.04	Nurse***	0.04	0.04	0.04
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.74</u>	<u>1.74</u>	<u>1.73</u>	Classified Subtotal	<u>1.73</u>	<u>1.86</u>	<u>1.86</u>
<u>5.74</u>	<u>5.99</u>	<u>5.73</u>	Total	<u>5.98</u>	<u>5.86</u>	<u>6.11</u>

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

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

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

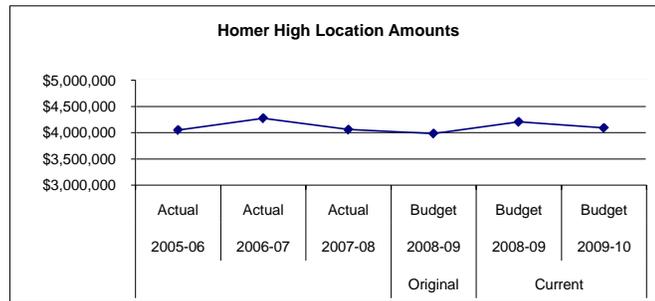


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,871,666	\$ 1,889,704	\$ 1,842,559	3100 Certified Salaries	\$ 1,854,279	\$ 1,970,384	\$ 1,941,006	\$ (29,378)	(1)
586,717	612,409	605,302	3200 Non-Certified Salaries	550,533	567,776	539,077	(28,699)	(5)
974,156	1,127,785	902,507	3500 Employee Benefits	886,811	977,425	961,624	(15,801)	(2)
<u>3,432,539</u>	<u>3,629,898</u>	<u>3,350,368</u>	Subtotal - Personnel Services	<u>3,291,623</u>	<u>3,515,585</u>	<u>3,441,707</u>	<u>(73,878)</u>	(2)
-	250	250	4100 Pro-Tech		-			
2,165	5,134	4,732	4200 Travel	2,093	2,093	2,093	-	-
-	106	79	4250 Student Travel	-	-	-	-	-
86,995	75,593	65,150	4300 Utility Services	52,672	52,698	52,698	-	-
402,019	432,146	484,489	4350 Energy	523,743	482,744	482,744	-	-
26,229	22,852	23,672	4400 Purchased Services	29,871	30,652	30,652	-	-
88,828	91,926	121,861	4500 Supplies and Materials	78,126	113,646	75,916	(37,730)	(33)
1,956	5,892	5,610	4900 Other Expenses	6,057	5,477	5,477	-	-
<u>608,192</u>	<u>633,899</u>	<u>705,843</u>	Subtotal - Other	<u>692,562</u>	<u>687,310</u>	<u>649,580</u>	<u>(37,730)</u>	-
<u>10,848</u>	<u>12,978</u>	<u>2,731</u>	5100 Equipment	-	4,180	-	(4,180)	(100)
<u>\$ 4,051,579</u>	<u>\$ 4,276,775</u>	<u>\$ 4,058,942</u>	Location Totals	<u>\$ 3,984,185</u>	<u>\$ 4,207,075</u>	<u>\$ 4,091,287</u>	<u>\$ (115,788)</u>	(3)



Homer High School, located in Homer, Alaska, was constructed in 1985. The facility was originally built to house 600 students in grades 9-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern-most point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
492.00	470.00	428.00	Enrollment in ADM (9-12)	424.00	407.00	402.00

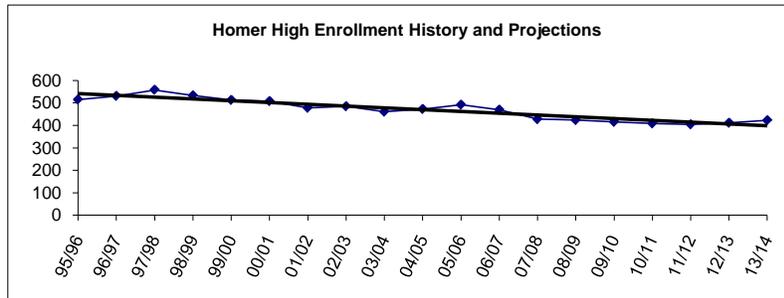
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.00	22.50	22.50	Teacher (Includes Quest)	19.00	21.50	20.00
2.50	2.50	1.50	Specialist*	2.00	2.60	2.60
6.00	6.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>33.50</u>	<u>33.00</u>	<u>32.00</u>	Certified Subtotal	<u>29.00</u>	<u>32.10</u>	<u>30.60</u>
3.52	3.52	3.52	Special Ed Aide	3.52	3.52	3.52
1.94	1.94	1.94	Aide	1.94	1.94	1.94
0.50	0.50	0.43	Nurse***	0.43	0.41	0.41
4.50	4.50	4.50	Support	4.00	4.50	4.50
5.50	5.50	5.50	Custodian	5.00	5.50	5.00
<u>15.96</u>	<u>15.96</u>	<u>15.89</u>	Classified Subtotal	<u>14.89</u>	<u>15.87</u>	<u>15.37</u>
<u>49.46</u>	<u>48.96</u>	<u>47.89</u>	Total	<u>43.89</u>	<u>47.97</u>	<u>45.97</u>

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

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

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

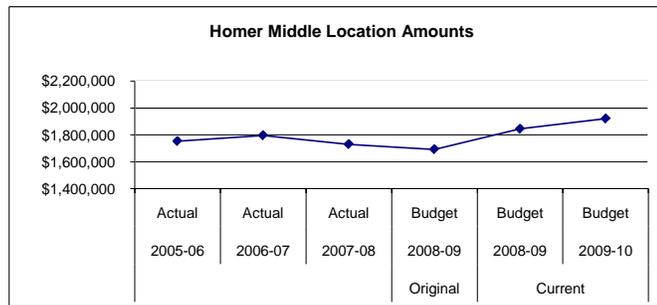


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 895,242	\$ 889,537	\$ 845,656	3100 Certified Salaries	\$ 846,415	\$ 939,065	\$ 997,768	\$ 58,703	6
226,819	234,824	242,401	3200 Non-Certified Salaries	211,418	214,049	212,024	(2,025)	(1)
444,283	503,773	398,972	3500 Employee Benefits	379,548	433,814	452,697	18,883	4
<u>1,566,344</u>	<u>1,628,134</u>	<u>1,487,029</u>	Subtotal - Personnel Services	<u>1,437,381</u>	<u>1,586,928</u>	<u>1,662,489</u>	<u>75,561</u>	<u>5</u>
-	-	500	4100 Professional-Technical Services	-	-	-	-	-
929	263	401	4200 Travel	1,050	1,050	1,050	-	-
20,580	18,328	15,100	4300 Utility Services	23,481	23,481	23,481	-	-
119,344	109,872	130,933	4350 Energy	193,721	193,534	193,534	-	-
7,608	7,389	43,643	4400 Purchased Services	9,253	9,617	9,617	-	-
29,687	30,036	52,181	4500 Supplies and Materials	26,395	28,974	29,614	640	2
650	650	776	4900 Other Expenses	1,430	1,430	1,430	-	-
<u>178,798</u>	<u>166,538</u>	<u>243,534</u>	Subtotal - Other	<u>255,330</u>	<u>258,086</u>	<u>258,726</u>	<u>640</u>	<u>0</u>
8,253	1,596	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,753,395</u>	<u>\$ 1,796,268</u>	<u>\$ 1,730,563</u>	Location Totals	<u>\$ 1,692,711</u>	<u>\$ 1,845,014</u>	<u>\$ 1,921,215</u>	<u>\$ 76,201</u>	<u>4</u>



Homer Middle School, located in Homer, Alaska, was originally constructed in 1970, with additional renovations completed in 1978. The building originally housed high school and junior high school students but now accommodates approximately 185 to 225 seventh and eighth grade students each year. Serving the Standards Based educational process and consistent with the tenets of "No Child Left Behind" (NCLB), the staff of HMS are committed to maximizing learning opportunities for all students as demonstrated in yearly student performance assessments. With a district commitment towards maintaining low student/teacher ratios and via a process of *Continuous Improvement*, the predominately veteran teaching staff works collaboratively and strives for excellence in all aspects of their given assignment(s). Homer is situated on the north shore of Kachemak Bay, roughly 218 road miles down the Kenai Peninsula from Anchorage. The community is noted as being at the southern terminus of the Sterling Highway, while providing connection with the Alaska Marine Highway System (AMHS).

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
215.00	211.00	197.00	Enrollment in ADM (7-8)	172.00	183.00	199.00

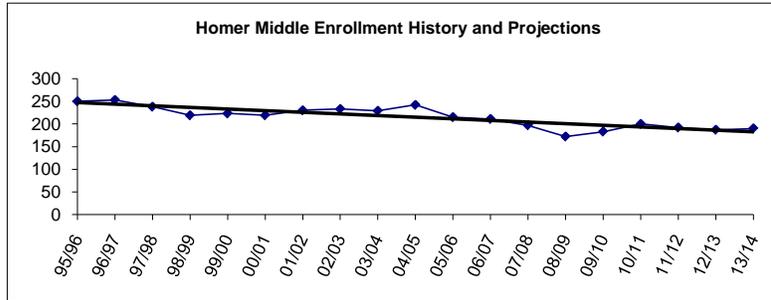
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.50	9.00	8.20	Teacher (Includes Quest)	6.50	10.00	10.50
2.50	2.00	2.00	Specialist*	2.00	2.00	2.00
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>15.00</u>	<u>14.00</u>	<u>13.20</u>	Certified Subtotal	<u>11.50</u>	<u>15.00</u>	<u>15.50</u>
0.63	0.50	0.81	Nurse***	0.81	0.81	0.65
2.55	2.64	1.76	Special Ed Aide	1.76	1.76	1.76
0	0.88	0.88	Aide	0.44	0.69	0.69
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.00	2.00	2.00
<u>7.62</u>	<u>7.52</u>	<u>6.95</u>	Classified Subtotal	<u>6.01</u>	<u>6.26</u>	<u>6.10</u>
<u><u>22.62</u></u>	<u><u>21.52</u></u>	<u><u>20.15</u></u>	Total	<u><u>17.51</u></u>	<u><u>21.26</u></u>	<u><u>21.60</u></u>

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

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

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

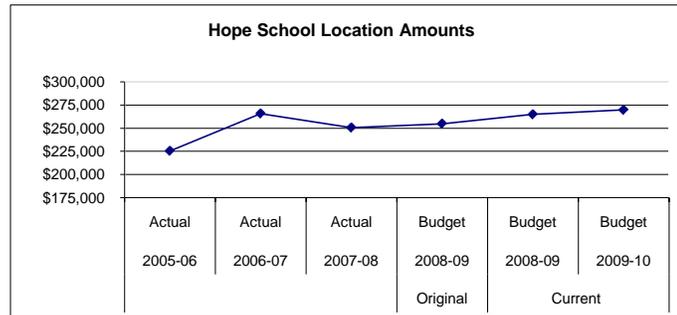


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 89,797	\$ 80,550	\$ 85,329	3100 Certified Salaries	\$ 86,465	\$ 87,436	\$ 87,436	\$ -	-
37,261	42,080	42,856	3200 Non-Certified Salaries	34,981	38,029	38,752	723	2
55,678	64,808	56,297	3500 Employee Benefits	48,771	52,707	53,734	1,027	2
<u>182,736</u>	<u>187,438</u>	<u>184,482</u>	Subtotal - Personnel Services	<u>170,217</u>	<u>178,172</u>	<u>179,922</u>	<u>1,750</u>	<u>1</u>
1,990	2,091	1,735	4200 Travel	924	924	4,000	3,076	333
2,846	6,318	12,053	4300 Utility Services	4,233	4,233	4,233	-	-
33,934	43,321	41,910	4350 Energy	75,647	75,647	75,647	-	-
219	346	200	4400 Purchased Services	855	928	928	-	-
2,309	24,223	9,813	4500 Supplies and Materials	2,298	4,345	4,120	(225)	(5)
220	684	441	4900 Other Expenses	667	667	871	204	31
<u>41,518</u>	<u>76,983</u>	<u>66,152</u>	Subtotal - Other	<u>84,624</u>	<u>86,744</u>	<u>89,799</u>	<u>3,055</u>	<u>4</u>
<u>1,266</u>	<u>1,381</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 225,520</u>	<u>\$ 265,802</u>	<u>\$ 250,634</u>	Location Totals	<u>\$ 254,841</u>	<u>\$ 264,916</u>	<u>\$ 269,721</u>	<u>\$ 4,805</u>	<u>2</u>



Hope is the home of the Hope Huskies! Our School is located approximately 16 miles from the Seward Highway. The students at Hope School benefit from the small school atmosphere which is supported by many parent and community volunteers. The school of Hope itself is a tremendous multimillion dollar facility. Hope residents who are specialists in science, art and music volunteer at the school and help the teacher to provide a well rounded education to students in all grade levels. Hope School prides itself on the unique learning environment it provides to the students. Individual attention and educational programs are developed for each of our students. Our PTA also serves as the school's Site Based Council.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
11.00	16.00	8.00	Enrollment in ADM (K-12)	7.00	10.00	9.00

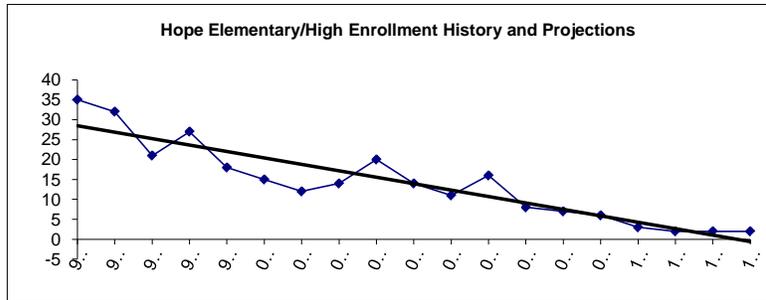
**FTE's Included In Current Budget**

0.30	0.20	0.20	Administrator	0.20	0.20	0.20
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.30</u>	<u>1.20</u>	<u>1.20</u>	Certified Subtotal	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>
0.38	-	0.44	Special Ed Aide	-	-	-
0.03	0.03	0.03	Nurse***	0.03	0.04	0.04
-	0.50	-	Aide	-	-	-
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.66</u>	<u>1.78</u>	<u>1.72</u>	Classified Subtotal	<u>1.28</u>	<u>1.42</u>	<u>1.42</u>
<u><u>2.96</u></u>	<u><u>2.98</u></u>	<u><u>2.92</u></u>	Total	<u><u>2.48</u></u>	<u><u>2.62</u></u>	<u><u>2.62</u></u>

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

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

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



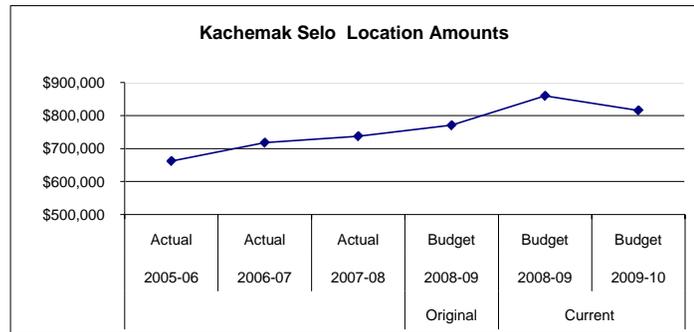
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 56 Kachemak Selo Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 289,040	\$ 317,498	\$ 342,445	3100 Certified Salaries	\$ 378,000	\$ 416,880	\$ 400,543	\$ (16,337)	(4)
113,170	103,488	116,027	3200 Non-Certified Salaries	121,253	132,399	118,984	(13,415)	(10)
178,021	211,700	182,629	3500 Employee Benefits	192,664	218,975	207,317	(11,658)	(5)
<u>580,231</u>	<u>632,686</u>	<u>641,101</u>	Subtotal - Personnel Services	<u>691,917</u>	<u>768,254</u>	<u>726,844</u>	<u>(41,410)</u>	(5)
16,360	16,060	16,434	4200 Travel	15,800	21,600	21,600	-	-
4,382	3,514	4,382	4300 Utility Services	5,220	6,120	6,120	-	-
10,941	12,174	10,004	4350 Energy	4,492	4,492	4,492	-	-
36,673	40,725	40,505	4400 Purchased Services	40,938	40,938	40,938	-	-
9,741	10,732	24,224	4500 Supplies and Materials	10,865	16,847	14,309	(2,538)	(15)
660	680	680	4900 Other Expenses	1,130	1,130	1,130	-	-
<u>78,757</u>	<u>83,885</u>	<u>96,229</u>	Subtotal - Other	<u>78,445</u>	<u>91,127</u>	<u>88,589</u>	<u>(2,538)</u>	(3)
<u>3,448</u>	<u>1,230</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 662,436</u>	<u>\$ 717,801</u>	<u>\$ 737,330</u>	Location Totals	<u>\$ 770,362</u>	<u>\$ 859,381</u>	<u>\$ 815,433</u>	<u>\$ (43,948)</u>	(5)



Kachemak Selo is a quiet, remote village 28 miles east of Homer, beyond the end of East End Road. The school facilities are in two separate locations and in three buildings leased from the Village of Kachemak Selo. Kindergarten and pre-school have their own building, with grades 2-5 and the main office next door. Grades 6-12 are approximately 1/4 mile away in the newest building. Graduation rates have steadily increased and student population has remained relatively constant. The community has approximately 250 people who are mostly employed in the fishing and construction industries. Villages are members of a Russian Orthodox sect called "Old Believers". The students are bilingual and fluent in both Russian and English. They tend to be artistically talented and have won numerous art contests over the years. Students are usually well represented in the "Battle of the Books" each year, as well.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 56 Kachemak Selo Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
88.00	89.00	94.00	Enrollment in ADM (K-12)	90.00	93.00	84.00

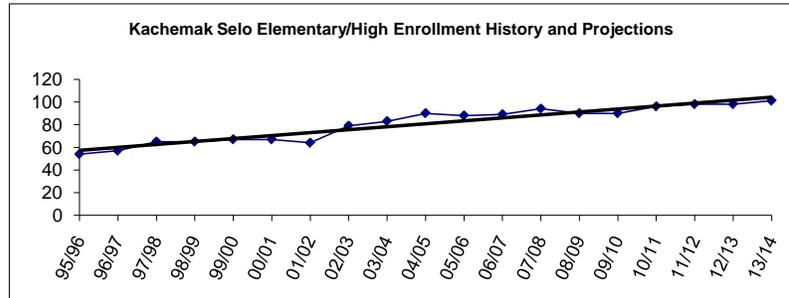
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	4.50	Teacher (Includes Quest)	5.00	5.60	5.10
-	-	-	Specialist*	-	0.14	0.14
0.25	0.25	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>5.25</u>	<u>5.25</u>	<u>5.25</u>	Certified Subtotal	<u>5.75</u>	<u>6.49</u>	<u>5.99</u>
-	-	-	Special Ed Aide	-	-	-
2.43	2.37	2.51	Aide	2.51	2.51	2.51
0.20	0.20	0.20	Nurse***	0.20	0.20	0.20
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.50	0.75	Custodian	0.50	0.75	0.50
<u>3.88</u>	<u>3.82</u>	<u>4.21</u>	Classified Subtotal	<u>3.96</u>	<u>4.34</u>	<u>4.09</u>
<u>9.13</u>	<u>9.07</u>	<u>9.46</u>	Total	<u>9.71</u>	<u>10.83</u>	<u>10.08</u>

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

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

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

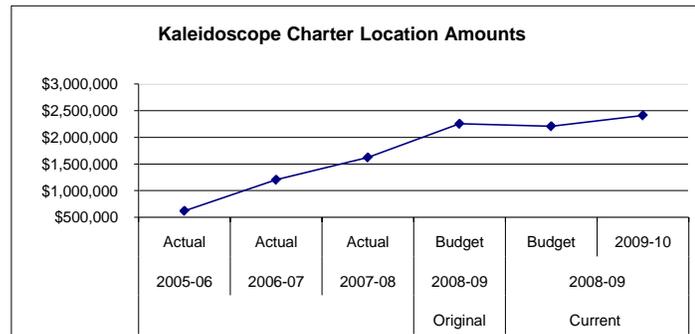


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 63 Kaleidoscope

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 312,691	\$ 585,504	\$ 773,800	3100 Certified Salaries	\$ 854,261	\$ 854,261	\$ 945,750	\$ 91,489	11
109,911	141,649	180,043	3200 Non-Certified Salaries	195,964	195,964	228,536	32,572	17
152,365	303,357	355,960	3500 Employee Benefits	378,000	378,000	438,427	60,427	16
<u>574,967</u>	<u>1,030,510</u>	<u>1,309,803</u>	Subtotal - Personnel Services	<u>1,428,225</u>	<u>1,428,225</u>	<u>1,612,713</u>	<u>184,488</u>	<u>13</u>
1,756	9,390	12,224	4100 Professional-Technical Services	25,500	25,500	25,500	-	-
252	119	4,777	4200 Travel	3,800	3,800	3,800	-	-
2,059	6,986	5,311	4300 Utility Services	9,650	9,650	9,650	-	-
9,511	29,223	55,524	4350 Energy	40,795	40,795	40,795	-	-
3,994	57,830	82,932	4400 Purchased Services	26,000	26,000	26,000	-	-
5,322	17,049	72,555	4500 Supplies and Materials	75,450	75,450	75,550	100	0
-	(3,994)	581	4900 Other Expenses	513,322	466,824	486,456	19,632	4
21,905	41,828	71,970	4950 Indirect Costs	106,218	106,218	106,218	-	-
<u>44,799</u>	<u>158,431</u>	<u>305,874</u>	Subtotal - Other	<u>800,735</u>	<u>754,237</u>	<u>773,969</u>	<u>19,732</u>	<u>3</u>
640	14,784	7,385	5100 Equipment	25,750	25,750	25,750	-	-
<u>\$ 620,406</u>	<u>\$ 1,203,725</u>	<u>\$ 1,623,062</u>	Location Totals	<u>\$ 2,254,710</u>	<u>\$ 2,208,212</u>	<u>\$ 2,412,432</u>	<u>\$ 204,220</u>	<u>9</u>



Kaleidoscope School of Arts and Science is a charter school opened in the fall of 2004. It is housed within the Sears Elementary building on Forest Drive in Kenai and serves grades K-6 students. The arts and sciences are integrated into the core curriculum by using thematic instruction. Instructional strategies are based upon current brain research and emphasize the inquiry method of instruction. In addition to excellent academic learning, positive behavior and student responsibility are enhanced by teaching and modeling lifelong guidelines and life skills each day. Other characteristics of the school mission include the use of "real life" experiences along with hands-on learning to make the subject matter relevant to young children. Parent involvement in student success is very much encouraged.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 63 Kaleidoscope Charter School

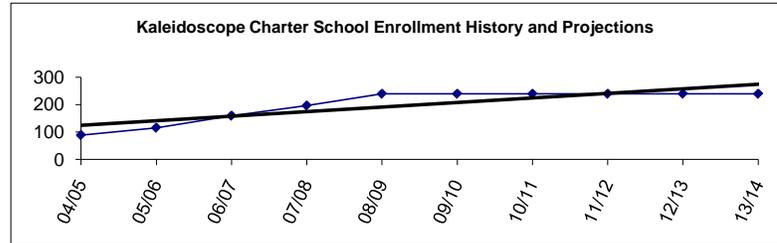
2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
115.00	159.00	196.00	Enrollment in ADM (1 - 3)	239.00	233.00	248.00
<b><u>FTE's Included In Current Budget</u></b>						
<b><u>Staff in FTE</u></b>						
0.30	1.00	0.49	Administrator	0.49	0.49	0.49
5.68	8.00	10.50	Teacher (Includes Quest)	10.50	11.50	11.50
0.50	1.00	1.00	Specialist*	1.00	1.50	1.50
-	-	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.48</u>	<u>10.00</u>	<u>12.49</u>	Certified Subtotal	<u>12.49</u>	<u>13.99</u>	<u>13.99</u>
1.14	2.02	2.32	Aide	2.70	3.39	3.39
0.25	0.36	0.88	Nurse***	0.50	0.81	0.81
0.88	1.31	1.25	Support	1.25	1.38	1.38
<u>0.63</u>	<u>0.63</u>	<u>2.00</u>	Custodian	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>2.90</u>	<u>4.32</u>	<u>6.45</u>	Classified Subtotal	<u>6.45</u>	<u>7.58</u>	<u>7.58</u>
<u>9.38</u>	<u>14.32</u>	<u>18.94</u>	Total	<u>18.94</u>	<u>21.57</u>	<u>21.57</u>

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

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

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

**Charter school staffing is not determined by district staffing formulae**

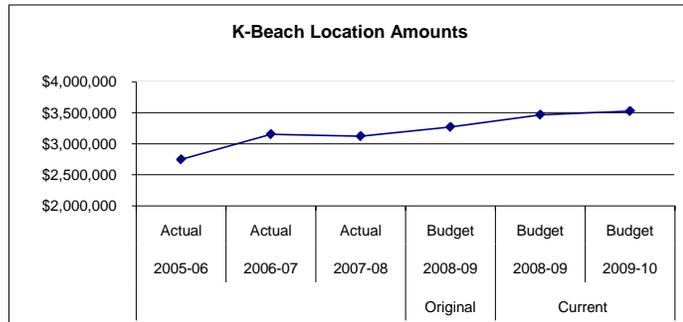


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,523,911	\$ 1,673,773	\$ 1,721,457	3100 Certified Salaries	\$ 1,742,290	\$ 1,838,538	\$ 1,863,207	\$ 24,669	1
320,321	346,397	421,246	3200 Non-Certified Salaries	512,205	499,033	530,116	31,083	6
742,623	918,742	793,549	3500 Employee Benefits	841,219	924,422	944,755	20,333	2
<u>2,586,855</u>	<u>2,938,912</u>	<u>2,936,252</u>	Subtotal - Personnel Services	<u>3,095,714</u>	<u>3,261,993</u>	<u>3,338,078</u>	<u>76,085</u>	<u>2</u>
-	700	978	4100 Professional-Technical Services	996	996	996	-	-
646	-	787	4200 Travel	566	566	566	-	-
11,823	9,070	8,063	4300 Utility Services	22,727	22,727	22,727	-	-
72,137	80,692	76,212	4350 Energy	88,793	86,832	86,832	-	-
7,955	9,735	9,984	4400 Purchased Services	14,848	12,838	12,738	(100)	(1)
55,751	110,931	88,266	4500 Supplies and Materials	45,303	80,813	63,173	(17,640)	(22)
680	880	903	4900 Other Expenses	1,159	1,219	1,219	-	-
<u>148,992</u>	<u>212,008</u>	<u>185,193</u>	Subtotal - Other	<u>174,392</u>	<u>205,991</u>	<u>188,251</u>	<u>(17,740)</u>	<u>(9)</u>
<u>10,228</u>	<u>1,967</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,746,075</u>	<u>\$ 3,152,887</u>	<u>\$ 3,121,445</u>	Location Totals	<u>\$ 3,270,106</u>	<u>\$ 3,467,984</u>	<u>\$ 3,526,329</u>	<u>\$ 58,345</u>	<u>2</u>



Kalifornsky Beach Elementary School is located in Soldotna, Alaska and is one of the larger elementary schools in the Kenai Peninsula School District. Our teachers, students and community work to promote academic achievement, healthy choices, self-esteem, communication skills, positive relationships, responsible decision making, and an enthusiasm for learning. Real world learning takes place at K-Beach. The students have worked on a corridor for caribou migration, adopted Slikok Creek, a flourishing salmon spawning bed where students hike a mile in all seasons to perform water quality tests, collect aquatic insects and trap salmon fry to monitor populations. K-Beach is dedicated to provide all our students the necessary instruction and curriculum so that they will succeed academically and socially. K-Beach also has many teachers nominated for awards and grants throughout the year. Our dedication to teaching has shown in the progress of our students, with the school having met Adequate Yearly Progress each and every year. It is K-Beach Elementary School's mission to provide every student with a caring and safe environment, where every student counts and their potential as students and citizens can be realized.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
446.00	446.00	441.00	Enrollment in ADM (K-6)	437.00	422.00	422.00

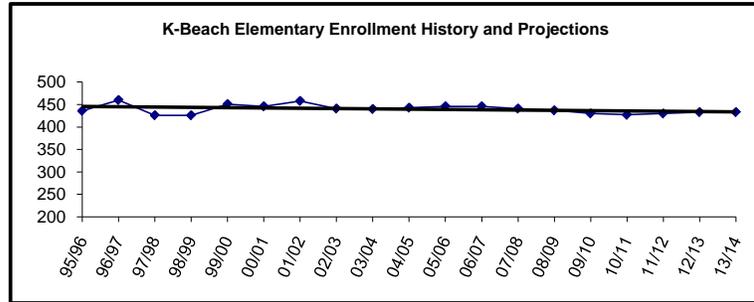
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
22.00	23.00	22.00	Teacher (Includes Quest)	22.50	23.50	23.00
1.50	2.50	2.50	Specialist*	1.50	2.40	2.40
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>27.50</u>	<u>29.50</u>	<u>28.50</u>	Certified Subtotal	<u>28.00</u>	<u>29.90</u>	<u>29.40</u>
4.40	5.07	7.27	Special Ed Aide	7.27	8.63	9.50
0.44	0.57	0.44	Aide	0.44	1.19	1.19
0.93	0.93	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	2.00	1.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.00
<u>10.77</u>	<u>11.57</u>	<u>13.59</u>	Classified Subtotal	<u>13.59</u>	<u>16.20</u>	<u>16.07</u>
<u>38.27</u>	<u>41.07</u>	<u>42.09</u>	Total	<u>41.59</u>	<u>46.10</u>	<u>45.47</u>

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

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

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



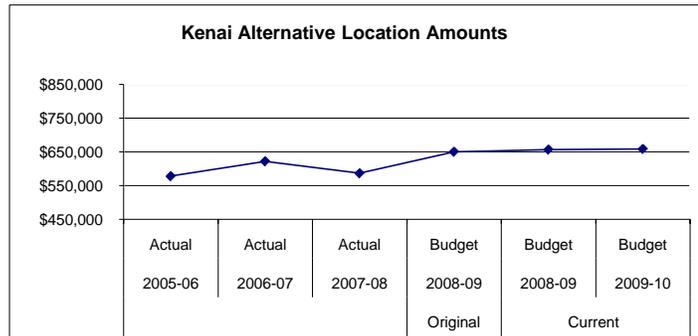
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 67 Kenai Alternative High School

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 312,414	\$ 332,774	\$ 347,091	3100 Certified Salaries	\$ 370,206	\$ 354,083	\$ 383,378	\$ 29,295	8
57,339	49,372	51,185	3200 Non-Certified Salaries	63,158	78,896	58,711	(20,185)	(26)
146,509	179,860	139,981	3500 Employee Benefits	158,120	164,848	161,336	(3,512)	(2)
<u>516,262</u>	<u>562,006</u>	<u>538,257</u>	Subtotal - Personnel Services	<u>591,484</u>	<u>597,827</u>	<u>603,425</u>	<u>5,598</u>	<u>1</u>
415	-	(4)	4200 Travel	562	562	562	-	-
10,795	9,389	7,112	4300 Utility Services	11,730	11,730	11,730	-	-
27,073	36,116	26,495	4350 Energy	28,196	28,035	28,035	-	-
1,039	1,440	1,406	4400 Purchased Services	2,521	2,521	2,521	-	-
10,059	10,701	11,916	4500 Supplies and Materials	14,137	14,337	10,628	(3,709)	(26)
650	1,165	1,293	4900 Other Expenses	1,520	1,520	1,520	-	-
<u>50,031</u>	<u>58,811</u>	<u>48,218</u>	Subtotal - Other	<u>58,666</u>	<u>58,705</u>	<u>54,996</u>	<u>(3,709)</u>	<u>(6)</u>
<u>11,656</u>	<u>1,103</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 577,949</u>	<u>\$ 621,920</u>	<u>\$ 586,475</u>	Location Totals	<u>\$ 650,150</u>	<u>\$ 656,532</u>	<u>\$ 658,421</u>	<u>\$ 1,889</u>	<u>0</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 67 Kenai Alternative High School

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
70.00	87.00	103.00	Enrollment in ADM (9-12)	96.00	101.00	67.00

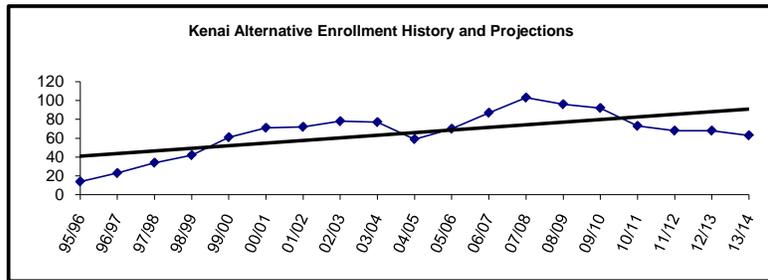
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	7.25	4.50	Teacher (Includes Quest)	4.75	4.50	4.75
-	-	-	Specialist*	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.00</u>	<u>8.75</u>	<u>6.00</u>	Certified Subtotal	<u>6.25</u>	<u>6.00</u>	<u>6.25</u>
0.18	0.18	0.18	Nurse***	0.18	0.18	0.18
0.75	0.75	0.75	Support	0.75	1.00	0.88
0.50	0.50	0.50	Custodian	1.00	1.00	0.50
<u>1.43</u>	<u>1.43</u>	<u>1.43</u>	Classified Subtotal	<u>1.93</u>	<u>2.18</u>	<u>1.56</u>
<u>7.43</u>	<u>10.18</u>	<u>7.43</u>	Total	<u>8.18</u>	<u>8.18</u>	<u>7.81</u>

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

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

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

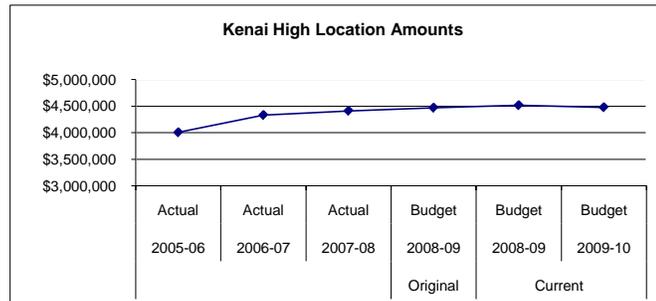


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 2,093,091	\$ 2,127,434	\$ 2,398,696	3100 Certified Salaries	\$ 2,363,783	\$ 2,366,323	\$ 2,359,224	\$ (7,099)	(0)
478,579	493,944	498,006	3200 Non-Certified Salaries	521,250	519,000	516,298	(2,702)	(1)
971,231	1,122,095	957,075	3500 Employee Benefits	989,222	1,035,442	1,038,626	3,184	0
<u>3,542,901</u>	<u>3,743,473</u>	<u>3,853,777</u>	Subtotal - Personnel Services	<u>3,874,255</u>	<u>3,920,765</u>	<u>3,914,148</u>	<u>(6,617)</u>	-
2,859	4,263	3,559	4200 Travel	1,725	1,725	1,725	-	-
44,629	41,260	40,571	4300 Utility Services	41,878	41,878	41,878	-	-
304,092	364,979	340,436	4350 Energy	410,697	377,531	377,531	-	-
21,889	27,034	24,220	4400 Purchased Services	31,289	33,128	33,128	-	-
73,434	95,453	141,260	4500 Supplies and Materials	97,084	128,122	96,654	(31,468)	(25)
1,964	5,060	5,152	4900 Other Expenses	11,653	11,653	11,653	-	-
<u>448,867</u>	<u>538,049</u>	<u>555,198</u>	Subtotal - Other	<u>594,326</u>	<u>594,037</u>	<u>562,569</u>	<u>(31,468)</u>	(5)
<u>13,588</u>	<u>48,513</u>	<u>2,181</u>	5100 Equipment	-	519	-	(519)	-
<u>\$ 4,005,356</u>	<u>\$ 4,330,035</u>	<u>\$ 4,411,156</u>	Location Totals	<u>\$ 4,468,581</u>	<u>\$ 4,515,321</u>	<u>\$ 4,476,717</u>	<u>\$ (38,604)</u>	-



Kenai Central High School, located in Kenai, Alaska, was originally constructed in 1964 with the most recent renovations being completed in 1983. The facility was originally built to house 800 students in grades 9-12. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway. The school is the center of the community and enjoys tremendous community support.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
510.00	518.00	495.00	Enrollment in ADM (9-12)	526.00	513.00	522.00

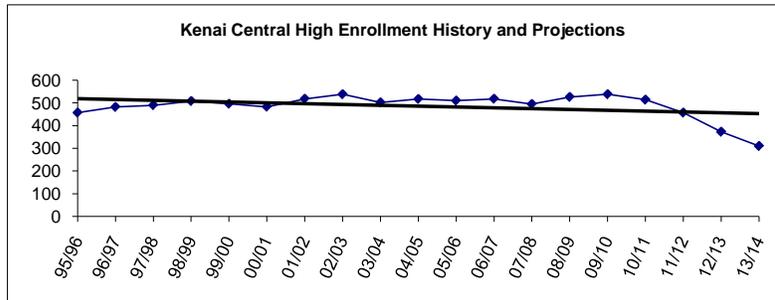
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.50	22.60	25.40	Teacher (Includes Quest)	23.40	26.50	25.50
3.00	3.40	3.10	Specialist*	3.10	3.15	3.15
6.00	6.00	6.00	Special Ed Teacher**	6.00	4.00	4.00
<u>34.50</u>	<u>34.00</u>	<u>36.50</u>	Certified Subtotal	<u>34.50</u>	<u>35.65</u>	<u>34.65</u>
0.88	0.88	0.88	Special Ed Aide	0.88	1.06	1.06
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.50	0.50	0.60	Nurse***	0.60	0.58	0.61
4.50	4.50	4.50	Support	4.50	5.00	5.00
6.50	6.50	6.50	Custodian	6.50	6.50	6.50
<u>12.82</u>	<u>12.82</u>	<u>12.92</u>	Classified Subtotal	<u>12.92</u>	<u>13.58</u>	<u>13.61</u>
<u>47.32</u>	<u>46.82</u>	<u>49.42</u>	Total	<u>47.42</u>	<u>49.23</u>	<u>48.26</u>

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

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

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

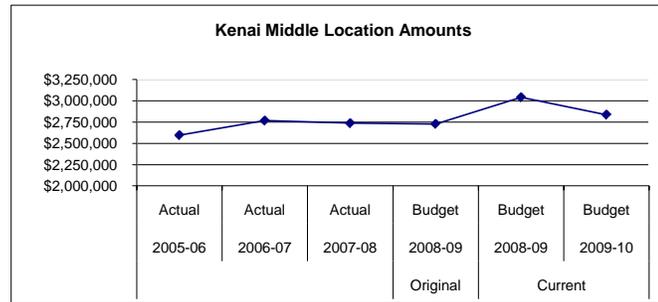


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,426,303	\$ 1,472,256	\$ 1,525,064	3100 Certified Salaries	\$ 1,561,451	\$ 1,725,908	\$ 1,588,733	\$ (137,175)	(8)
286,279	284,265	308,519	3200 Non-Certified Salaries	289,342	313,685	304,814	(8,871)	(3)
666,673	781,315	623,156	3500 Employee Benefits	624,775	732,331	687,539	(44,792)	(6)
<u>2,379,255</u>	<u>2,537,836</u>	<u>2,456,739</u>	Subtotal - Personnel Services	<u>2,475,568</u>	<u>2,771,924</u>	<u>2,581,086</u>	<u>(190,838)</u>	(7)
278	381	317	4200 Travel	650	650	650	-	-
11,818	12,268	7,516	4300 Utility Services	13,794	14,594	14,594	-	-
133,476	138,755	136,757	4350 Energy	178,730	177,245	177,245	-	-
10,573	10,248	16,905	4400 Purchased Services	15,197	16,485	16,485	-	-
42,858	64,105	97,706	4500 Supplies and Materials	42,792	57,175	44,730	(12,445)	(22)
2,018	1,429	1,780	4900 Other Expenses	2,360	2,360	2,360	-	-
<u>201,021</u>	<u>227,186</u>	<u>260,981</u>	Subtotal - Other	<u>253,523</u>	<u>268,509</u>	<u>256,064</u>	<u>(12,445)</u>	(5)
17,174	2,742	19,364	5100 Equipment	-	185	-	(185)	-
<u>\$ 2,597,450</u>	<u>\$ 2,767,764</u>	<u>\$ 2,737,084</u>	Location Totals	<u>\$ 2,729,091</u>	<u>\$ 3,040,618</u>	<u>\$ 2,837,150</u>	<u>\$ (203,468)</u>	(7)



Kenai Middle School, located in Kenai, Alaska, was constructed in 1972. The facility was originally built to house 550 students in grades 6-8. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
391.00	390.00	373.00	Enrollment in ADM (6-8)	312.00	364.00	318.00

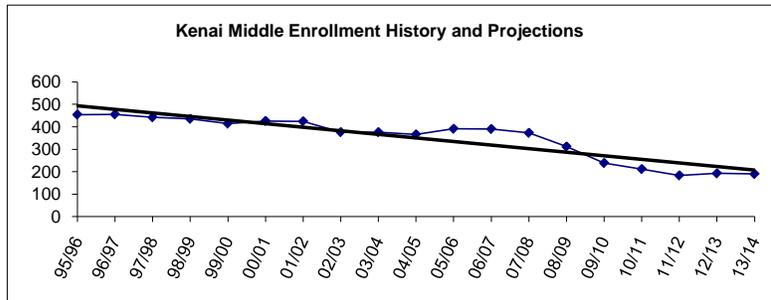
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	1.50	1.50	1.50
17.00	17.00	17.00	Teacher (Includes Quest)	14.00	19.00	17.00
2.50	1.50	2.40	Specialist*	2.40	2.50	2.50
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>24.50</u>	<u>23.50</u>	<u>24.40</u>	Certified Subtotal	<u>20.90</u>	<u>26.00</u>	<u>24.00</u>
1.76	0.88	1.76	Special Ed Aide	1.76	1.76	1.76
-	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.88	0.88
0.70	0.70	0.70	Nurse***	0.70	0.70	0.70
2.50	2.50	2.00	Support	2.00	2.00	2.00
3.50	3.50	3.50	Custodian	3.00	3.50	3.00
<u>8.46</u>	<u>8.02</u>	<u>8.40</u>	Classified Subtotal	<u>7.90</u>	<u>8.84</u>	<u>8.34</u>
<u>32.96</u>	<u>31.52</u>	<u>32.80</u>	Total	<u>28.80</u>	<u>34.84</u>	<u>32.34</u>

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

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

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

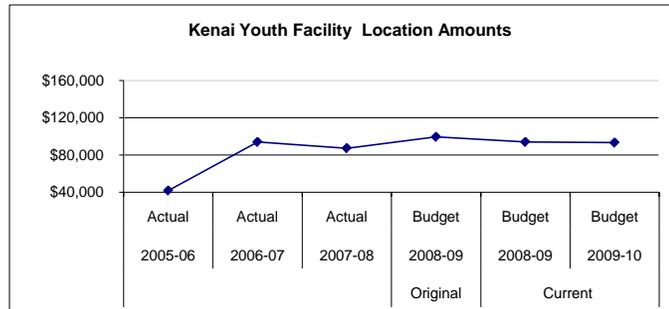


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 15 Kenai Youth Facility

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 29,201	\$ 63,028	\$ 65,757	3100 Certified Salaries	\$ 72,254	\$ 66,942	\$ 66,942	\$ -	-
252	252	-	3200 Non-Certified Salaries	360	360	360	-	1
10,218	26,851	19,286	3500 Employee Benefits	21,062	20,917	21,185	268	1
<u>39,671</u>	<u>90,131</u>	<u>85,043</u>	Subtotal - Personnel Services	<u>93,676</u>	<u>88,219</u>	<u>88,487</u>	<u>268</u>	<u>0</u>
-	-	-	4200 Travel	1,000	1,000	-	(1,000)	(100)
865	1,631	794	4300 Utility Services	2,950	2,950	2,950	-	-
59	218	176	4400 Purchased Services	243	243	243	-	-
1,277	1,937	1,024	4500 Supplies and Materials	1,480	1,480	1,480	-	-
<u>2,201</u>	<u>3,786</u>	<u>1,994</u>	Subtotal - Other	<u>5,673</u>	<u>5,673</u>	<u>4,673</u>	<u>(1,000)</u>	<u>(18)</u>
-	-	200	5100 Equipment	-	-	-	-	-
<u>\$ 41,872</u>	<u>\$ 93,917</u>	<u>\$ 87,237</u>	Location Totals	<u>\$ 99,349</u>	<u>\$ 93,892</u>	<u>\$ 93,160</u>	<u>\$ (732)</u>	<u>(1)</u>



The school, located within the Kenai Peninsula Youth Facility, provides educational services to youth housed in the facility. The program is supported through a combination of district and federal dollars. Students in the facility receive instruction using district approved curricula and can receive high school credit leading to a diploma. Although the facility has a state waiver relative to AYP, students at the facility participate in all district and state assessments including the HSGQE. The program runs year round with educational services provided during the summer. Special Education services are available for students who have that need. Kenai Peninsula Borough teaching staff works cooperatively with staff from the Department of Health and Social Services to assure that students receive educational opportunities designed to help them achieve a high school diploma. The facility has the capacity to house up to ten students at a time, however it is not uncommon for students to double up so that there are as many as 18 in the facility. The Director of Federal Programs administers this program.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 15 Kenai Youth Facility

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
12.00	13.00	11.00	Enrollment in ADM (7-12)	10.00	10.00	10.00

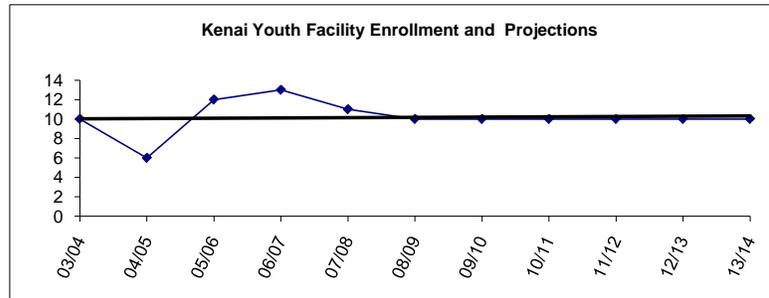
**FTE's Included In Current Budget**

-	0.50	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
1.00	0.50	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certified Subtotal	1.00	1.00	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Classified Subtotal	-	-	-
1.00	1.00	1.00	Totals	1.00	1.00	1.00

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

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

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

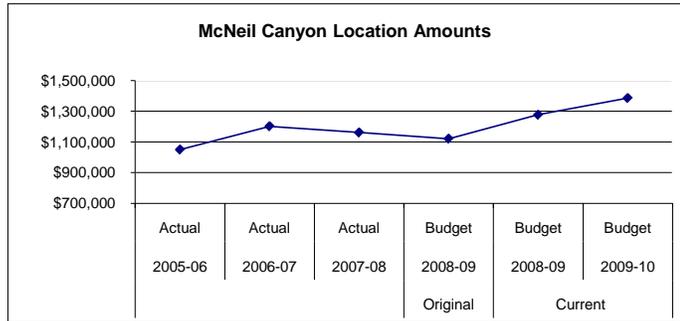


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 562,885	\$ 603,033	\$ 639,857	3100 Certified Salaries	\$ 630,224	\$ 713,162	\$ 790,655	\$ 77,493	11
118,658	129,082	121,578	3200 Non-Certified Salaries	117,634	134,746	136,405	1,659	1
255,667	323,226	251,342	3500 Employee Benefits	251,619	300,494	334,183	33,689	11
<u>937,210</u>	<u>1,055,341</u>	<u>1,012,777</u>	Subtotal - Personnel Services	<u>999,477</u>	<u>1,148,402</u>	<u>1,261,243</u>	<u>112,841</u>	<u>10</u>
808	787	591	4200 Travel	964	964	964	-	-
10,434	9,857	8,992	4300 Utility Services	15,595	15,595	15,595	-	-
76,648	92,974	101,975	4350 Energy	86,633	86,633	86,633	-	-
3,991	5,286	3,831	4400 Purchased Services	4,186	5,041	5,041	-	-
17,395	35,325	32,610	4500 Supplies and Materials	13,368	19,699	15,808	(3,891)	(20)
709	784	732	4900 Other Expenses	1,055	880	880	-	-
<u>109,985</u>	<u>145,013</u>	<u>148,731</u>	Subtotal - Others	<u>121,801</u>	<u>128,812</u>	<u>124,921</u>	<u>(3,891)</u>	<u>(3)</u>
<u>2,997</u>	<u>1,800</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,050,192</u>	<u>\$ 1,202,154</u>	<u>\$ 1,161,508</u>	Location Totals	<u>\$ 1,121,278</u>	<u>\$ 1,277,214</u>	<u>\$ 1,386,164</u>	<u>\$ 108,950</u>	<u>9</u>



McNeil Canyon Elementary School, located 12 miles east of Homer, Alaska, was constructed in 1983. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. The facility was originally built to house 225 students and currently serves 143 students in grades K-6. McNeil Canyon Elementary has a reputation for having an innovative approach to education with a particular emphasis in the Arts. With strong community support and a very capable and experienced staff, McNeil Canyon Elementary students perform at some of the highest academic levels in the state, both individually and collectively. In fact, McNeil was chosen as a 2004 National No Child Left Behind Blue Ribbon School. McNeil Canyon also has the distinction of having a population of Russian Old Believer students, about 24 percent of the enrollment. The relatively high altitude, 1350 feet, of the school site provides lots of snow and ice so students are able to skate and ski for almost half of the school year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
116.00	121.00	108.00	Enrollment in ADM (K-6)	109.00	137.00	131.00

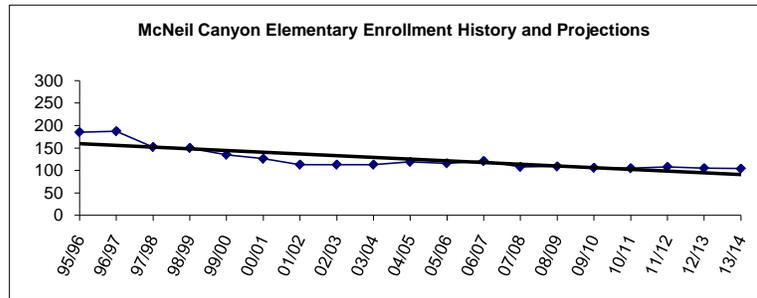
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.00	6.50	6.50	Teacher (Includes Quest)	6.00	8.30	9.80
1.50	0.75	1.00	Specialist*	1.00	0.60	0.60
0.75	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>8.75</u>	<u>8.75</u>	<u>9.00</u>	Certified Subtotal	<u>8.50</u>	<u>10.40</u>	<u>11.90</u>
-	-	-	Special Ed Aide	0.31	0.31	0.31
-	0.38	0.31	Aide	0.38	0.82	0.82
0.28	0.62	0.63	Nurse***	0.25	0.25	0.25
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>2.78</u>	<u>3.50</u>	<u>3.44</u>	Classified Subtotal	<u>3.44</u>	<u>3.88</u>	<u>3.88</u>
<u>11.53</u>	<u>12.25</u>	<u>12.44</u>	Total	<u>11.94</u>	<u>14.28</u>	<u>15.78</u>

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

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

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

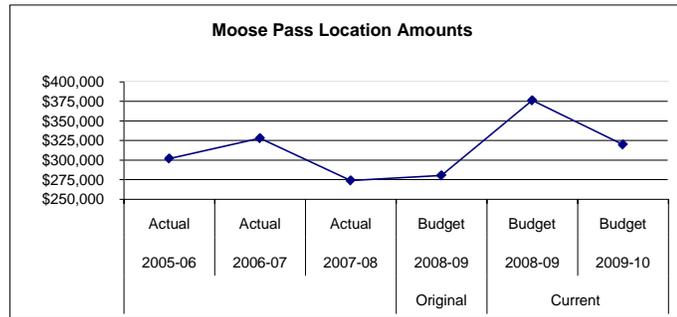


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 119,364	\$ 107,565	\$ 80,543	3100 Certified Salaries	\$ 86,204	\$ 130,490	\$ 109,605	\$ (20,885)	(16)
52,270	54,819	56,643	3200 Non-Certified Salaries	58,447	78,572	62,700	(15,872)	(20)
83,449	92,719	72,297	3500 Employee Benefits	66,577	96,644	78,047	(18,597)	(19)
<u>255,083</u>	<u>255,103</u>	<u>209,483</u>	Subtotal - Personnel Services	<u>211,228</u>	<u>305,706</u>	<u>250,352</u>	<u>(55,354)</u>	<u>(18)</u>
1,499	948	956	4200 Travel	975	975	975	-	-
8,725	11,667	12,604	4300 Utility Services	13,819	13,819	13,819	-	-
27,610	32,734	37,672	4350 Energy	49,202	48,911	48,911	-	-
1,035	587	833	4400 Purchased Services	1,298	1,395	1,395	-	-
6,266	26,458	12,308	4500 Supplies and Materials	3,750	5,363	4,226	(1,137)	(21)
299	179	20	4900 Other Expenses	113	113	113	-	-
<u>45,434</u>	<u>72,573</u>	<u>64,393</u>	Subtotal - Other	<u>69,157</u>	<u>70,576</u>	<u>69,439</u>	<u>(1,137)</u>	<u>(2)</u>
1,418	227	-	5100 Equipment	-	-	-	-	-
<u>\$ 301,935</u>	<u>\$ 327,903</u>	<u>\$ 273,876</u>	Location Totals	<u>\$ 280,385</u>	<u>\$ 376,282</u>	<u>\$ 319,791</u>	<u>\$ (56,491)</u>	<u>(15)</u>



Moose Pass School, located in Moose Pass, Alaska, was originally constructed in 1935 with the most recent renovations being completed in 1993. The facility includes 3 classrooms, a gymnasium, library, and kitchen and currently houses approximately 29 students in grades K-8. Students enjoy a well-rounded education in a multi-age/multi-grade setting as well as activities such as cross country skiing and community supported sports and service projects. The Moose Pass School has a Site-Based decision making committee that is a highly active, helping to provide Moose Pass students with a variety of school, as well as community, based learning opportunities. Moose Pass is located 26 miles north of Seward on the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
31.00	27.00	27.00	Enrollment in ADM (K-8)	25.00	29.00	29.00

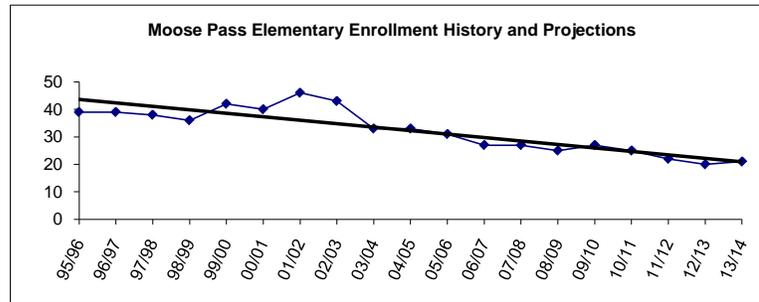
**FTE's Included In Current Budget**

0.40	0.20	0.20	Administrator	0.20	0.20	0.20
2.00	2.00	1.50	Teachers (includes Quest)	1.50	2.00	1.50
-	-	-	Specialists*	-	0.20	0.20
-	-	-	Special Ed Teachers**	-	-	-
<u>2.40</u>	<u>2.20</u>	<u>1.70</u>	Certified Subtotal	<u>1.70</u>	<u>2.40</u>	<u>1.90</u>
0.50	0.50	0.50	Special Ed Aides	0.50	0.50	0.50
-	-	-	Aide	-	0.75	-
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.75	0.75	0.75	Support	0.75	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	Classified Subtotal	<u>1.80</u>	<u>2.55</u>	<u>1.93</u>
<u>4.20</u>	<u>4.00</u>	<u>3.50</u>	Total	<u>3.50</u>	<u>4.95</u>	<u>3.83</u>

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

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

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

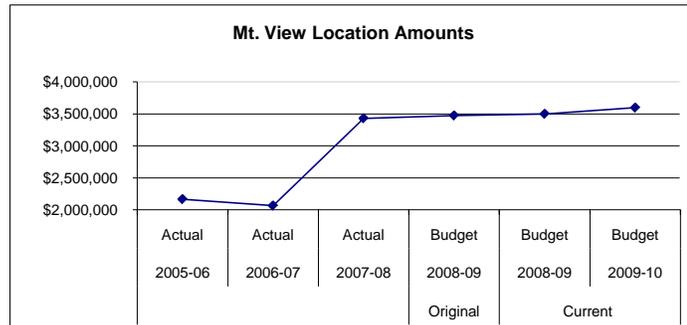


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,256,936	\$ 1,106,665	\$ 1,975,424	3100 Certified Salaries	\$ 1,995,442	\$ 1,939,352	\$ 2,014,051	\$ 74,699	4
203,403	219,298	439,638	3200 Non-Certified Salaries	419,050	436,809	441,151	4,342	1
550,059	578,279	828,657	3500 Employee Benefits	864,469	908,443	945,553	37,110	4
<u>2,010,398</u>	<u>1,904,242</u>	<u>3,243,719</u>	Subtotal - Personnel Services	<u>3,278,961</u>	<u>3,284,604</u>	<u>3,400,755</u>	<u>116,151</u>	<u>4</u>
129	141	330	4200 Travel	525	525	525	-	-
9,230	8,296	8,249	4300 Utility Services	12,815	12,815	12,815	-	-
93,921	84,304	87,385	4350 Energy	126,391	121,812	121,812	-	-
9,161	7,685	8,981	4400 Purchased Services	13,572	13,127	13,127	-	-
29,383	58,539	78,357	4500 Supplies and Materials	40,420	64,666	46,146	(18,520)	(29)
856	741	2,844	4900 Other Expenses	1,430	1,649	1,649	-	-
<u>142,680</u>	<u>159,706</u>	<u>186,146</u>	Subtotal - Other	<u>195,153</u>	<u>214,594</u>	<u>196,074</u>	<u>(18,520)</u>	<u>(9)</u>
<u>12,717</u>	<u>2,156</u>	<u>904</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,165,795</u>	<u>\$ 2,066,104</u>	<u>\$ 3,430,769</u>	Location Totals	<u>\$ 3,474,114</u>	<u>\$ 3,499,198</u>	<u>\$ 3,596,829</u>	<u>\$ 97,631</u>	<u>3</u>



Mountain View Elementary School, located in Kenai, Alaska, was constructed in 1987. The facility was originally built to house 440 students in grades K-5. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
286.00	236.00	426.00	Enrollment in ADM (3-5)	374.00	437.00	440.00

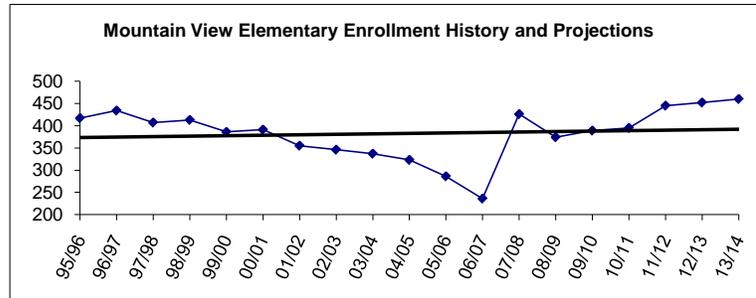
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	12.50	20.50	Teacher (Includes Quest)	19.50	22.50	23.50
1.50	1.00	4.50	Specialist *	4.50	2.72	2.73
2.00	2.00	5.00	Special Ed Teacher **	5.00	5.00	5.00
<u>18.50</u>	<u>16.50</u>	<u>31.00</u>	Certified Subtotal	<u>30.00</u>	<u>31.22</u>	<u>32.23</u>
1.76	1.76	7.04	Special Ed Aide	7.04	7.69	7.69
-	0.76	0.44	Aide	0.44	0.44	0.44
0.44	0.50	1.00	Nurse ***	1.00	0.60	0.60
1.00	1.00	1.50	Support	1.50	2.00	1.50
2.50	2.50	3.00	Custodian	3.00	3.00	3.50
<u>5.70</u>	<u>6.52</u>	<u>12.98</u>	Classified Subtotal	<u>12.98</u>	<u>13.73</u>	<u>13.73</u>
<u>24.20</u>	<u>23.02</u>	<u>43.98</u>	Total	<u>42.98</u>	<u>44.95</u>	<u>45.96</u>

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

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

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

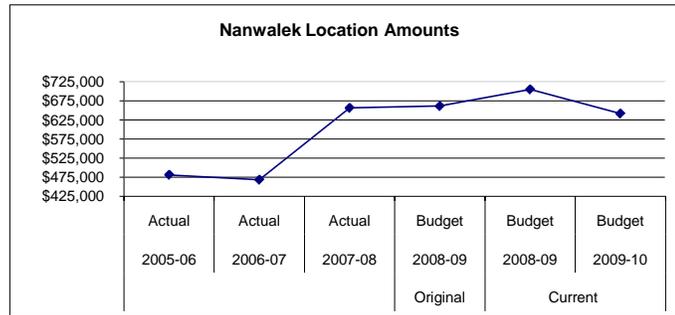


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 170,249	\$ 174,431	\$ 246,703	3100 Certified Salaries	\$ 283,757	\$ 306,854	\$ 259,126	\$ (47,728)	(16)
72,734	65,221	64,443	3200 Non-Certified Salaries	65,381	68,002	68,875	873	1
118,277	127,048	119,729	3500 Employee Benefits	139,192	150,976	135,490	(15,486)	(10)
<u>361,260</u>	<u>366,700</u>	<u>430,875</u>	Subtotal - Personnel Services	<u>488,330</u>	<u>525,832</u>	<u>463,491</u>	<u>(62,341)</u>	<u>(12)</u>
-	-	-	4100 Professional-Technical Services	-	500	500	-	-
4,983	7,430	10,091	4200 Travel	4,500	4,500	4,500	-	-
9,462	42,918	39,676	4300 Utility Services	53,879	53,879	53,879	-	-
89,606	26,296	116,087	4350 Energy	88,931	92,931	92,931	-	-
9,010	13,134	15,009	4400 Purchased Services	13,553	13,626	13,626	-	-
4,418	9,486	36,899	4500 Supplies and Materials	10,050	12,322	11,167	(1,155)	(9)
675	525	966	4900 Other Expenses	1,955	1,455	1,455	-	-
<u>118,154</u>	<u>99,789</u>	<u>218,728</u>	Subtotal - Other	<u>172,868</u>	<u>179,213</u>	<u>178,058</u>	<u>(1,155)</u>	<u>(1)</u>
<u>1,678</u>	<u>1,741</u>	<u>6,784</u>	5100 Equipment	-	-	-	-	-
<u>\$ 481,092</u>	<u>\$ 468,230</u>	<u>\$ 656,387</u>	Location Totals	<u>\$ 661,198</u>	<u>\$ 705,045</u>	<u>\$ 641,549</u>	<u>\$ (63,496)</u>	<u>(9)</u>



Nanwalek School, located in Nanwalek, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1984. The facility was originally built to house 50 students in grades K-12. Two additional classrooms were added in 2002 with the remodel of the school teacherage into classroom space. Nanwalek is located at the southern tip of the Kenai Peninsula, 10 miles southwest of Seldovia and west of Port Graham, and can only be reached by air or water.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 34 Nanwalek Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
58.00	64.00	63.00	Enrollment in ADM (K-12)	67.00	70.00	68.00

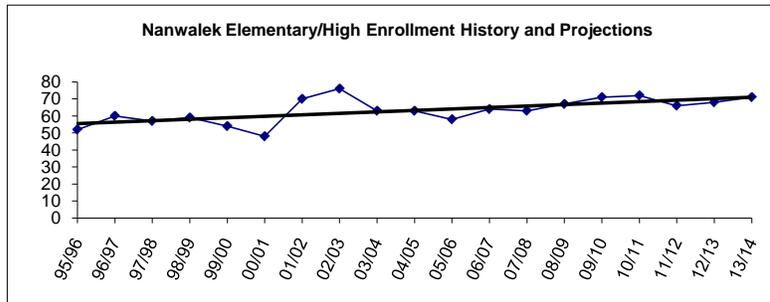
**FTE's Included In Current Budget**

0.50	0.50	0.50	Adminstrator	0.50	0.50	0.50
3.00	4.00	3.50	Teacher (Includes Quest)	4.00	5.00	4.00
-	-	-	Specialist*	-	-	-
0.25	0.25	0.75	Special Ed Teacher**	0.75	-	-
<u>3.75</u>	<u>4.75</u>	<u>4.75</u>	Certified Subtotal	<u>5.25</u>	<u>5.50</u>	<u>4.50</u>
1.32	1.32	0.88	Special Ed Aide	0.88	0.88	0.88
0.13	0.13	0.13	Nurse***	0.13	0.10	0.10
0.81	-	-	Aide	-	-	-
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>3.51</u>	<u>2.70</u>	<u>2.26</u>	Classified Subtotal	<u>2.26</u>	<u>2.36</u>	<u>2.36</u>
<u>7.26</u>	<u>7.45</u>	<u>7.01</u>	Total	<u>7.51</u>	<u>7.86</u>	<u>6.86</u>

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

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

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

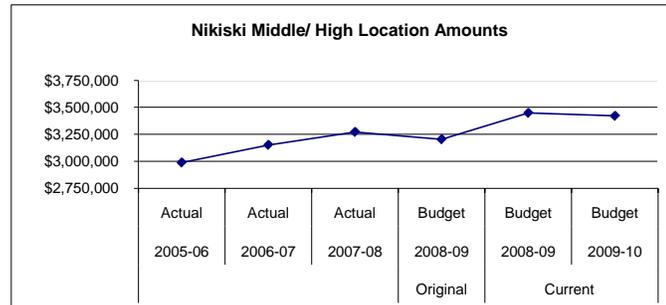


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,564,087	\$ 1,537,413	\$ 1,689,221	3100 Certified Salaries	\$ 1,660,232	\$ 1,812,294	\$ 1,794,474	\$ (17,820)	(1)
371,579	403,220	452,543	3200 Non-Certified Salaries	370,297	367,579	383,107	15,528	4
727,864	861,613	725,472	3500 Employee Benefits	717,494	803,313	809,869	6,556	1
<u>2,663,530</u>	<u>2,802,246</u>	<u>2,867,236</u>	Subtotal - Personnel Services	<u>2,748,023</u>	<u>2,983,186</u>	<u>2,987,450</u>	<u>4,264</u>	0
2,503	2,714	1,855	4200 Travel	3,138	3,138	3,138	-	-
18	-	403	4250 Student Travel	-	-	-	-	-
28,579	21,155	15,193	4300 Utility Services	38,130	38,130	38,130	-	-
204,238	243,040	258,317	4350 Energy	328,834	302,232	302,232	-	-
10,904	16,001	12,947	4400 Purchased Services	19,341	21,284	21,284	-	-
56,714	56,775	105,988	4500 Supplies and Materials	60,071	91,316	61,943	(29,373)	(32)
2,535	4,160	4,231	4900 Other Expenses	6,135	6,135	6,135	-	-
<u>305,491</u>	<u>343,845</u>	<u>398,934</u>	Subtotal - Other	<u>455,649</u>	<u>462,235</u>	<u>432,862</u>	<u>(29,373)</u>	(6)
<u>18,838</u>	<u>5,115</u>	<u>5,209</u>	5100 Equipment	-	2,179	-	(2,179)	(100)
<u>\$ 2,987,859</u>	<u>\$ 3,151,206</u>	<u>\$ 3,271,379</u>	Location Totals	<u>\$ 3,203,672</u>	<u>\$ 3,447,600</u>	<u>\$ 3,420,312</u>	<u>\$ (27,288)</u>	-



Nikiski Middle/High School, located in Nikiski, Alaska, was constructed in 1988. The facility was originally built to house 600 students in grades 7-12. Nikiski is located on the Kenai Peninsula, 15 miles north of the City of Kenai. It is also known as Port Nikiski and Nikishka.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 10 Nikiski Middle / Senior High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
387.00	376.00	374.00	Enrollment in ADM (7-12)	356.00	363.00	366.00

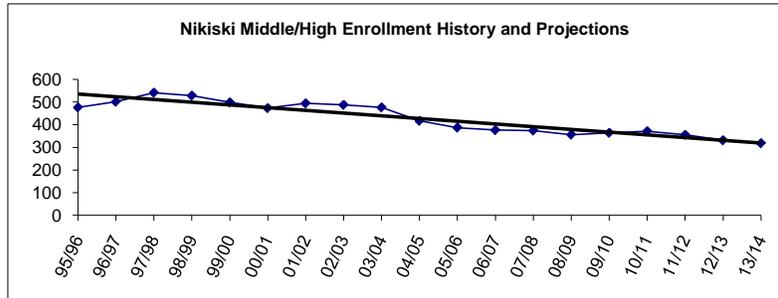
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
17.25	18.00	19.40	Teacher (Includes Quest)	16.00	20.25	19.25
1.75	2.00	1.60	Specialist*	1.50	2.10	2.10
5.00	4.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>26.00</u>	<u>26.00</u>	<u>28.00</u>	Certified Subtotal	<u>24.50</u>	<u>29.35</u>	<u>28.35</u>
0.88	0.53	0.70	Nurse***	0.70	0.44	0.44
1.76	4.02	2.64	Special Ed Aide	2.64	2.06	2.07
0.44	0.44	0.44	Aide	0.44	0.88	0.88
2.50	2.50	3.00	Support	2.00	2.75	3.00
4.00	4.00	4.00	Custodian	4.00	4.00	4.00
<u>9.58</u>	<u>11.49</u>	<u>10.78</u>	Classified Subtotal	<u>9.78</u>	<u>10.13</u>	<u>10.39</u>
<u>35.58</u>	<u>37.49</u>	<u>38.78</u>	Total	<u>34.28</u>	<u>39.48</u>	<u>38.74</u>

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

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



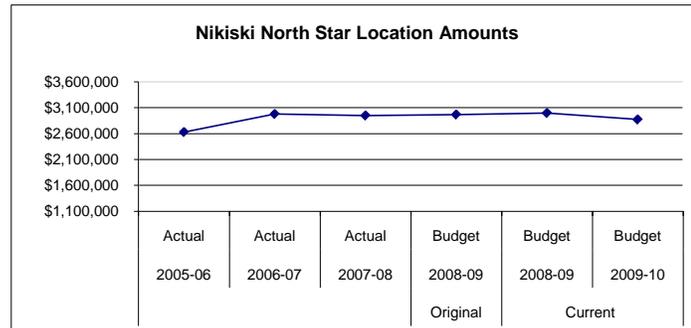
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 52 Nikiski North Star Elementary

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,488,747	\$ 1,613,088	\$ 1,722,043	3100 Certified Salaries	\$ 1,731,896	\$ 1,725,258	\$ 1,653,023	\$ (72,235)	(4)
294,334	297,418	327,735	3200 Non-Certified Salaries	328,124	328,712	318,175	(10,537)	(3)
701,395	851,697	696,258	3500 Employee Benefits	733,508	758,606	727,947	(30,659)	(4)
<u>2,484,476</u>	<u>2,762,203</u>	<u>2,746,036</u>	Subtotal - Personnel Services	<u>2,793,528</u>	<u>2,812,576</u>	<u>2,699,145</u>	<u>(113,431)</u>	(4)
777	462	1,212	4200 Travel	1,250	1,250	1,250	-	-
15,156	12,381	9,557	4300 Utility Services	17,263	17,263	17,263	-	-
78,434	96,358	98,813	4350 Energy	104,618	104,618	104,618	-	-
9,312	9,799	8,316	4400 Purchased Services	11,465	11,465	11,465	-	-
39,574	94,050	83,802	4500 Supplies and Materials	38,920	49,385	36,630	(12,755)	(26)
809	970	1,025	4900 Other Expenses	1,555	1,555	1,555	-	-
<u>144,062</u>	<u>214,020</u>	<u>202,725</u>	Subtotal - Other	<u>175,071</u>	<u>185,536</u>	<u>172,781</u>	<u>(12,755)</u>	(7)
(231)	1,992	958	5100 Equipment	-	-	-	-	-
<u>\$ 2,628,307</u>	<u>\$ 2,978,215</u>	<u>\$ 2,949,719</u>	Location Totals	<u>\$ 2,968,599</u>	<u>\$ 2,998,112</u>	<u>\$ 2,871,926</u>	<u>\$ (126,186)</u>	(4)



Nikiski North Star Elementary School, constructed in 1987, is located in Nikiski, Alaska on the Kenai Peninsula. In 2004 the two Nikiski elementary schools consolidated into one, with the new name of Nikiski North Star Elementary. The school is characterized by strong parental and community support. NNS is proud to be considered a CHARACTER COUNTS! school. Academics, specifically reading comprehension and mathematics, continue to be the main focus of the school. Additional support within the school is provided by Title I, the Boys and Girls Club, Central Peninsula Counseling Services, NAKENU and the Salamatoff Native Corporation. In addition, NNS offers a morning and afternoon pre-kindergarten class for local four year olds. NNS still maintains an active parent run pre-school program that is open to the public on Friday mornings.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 52 Nikiski North Star Elementary

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
395.00	408.00	406.00	Enrollment in ADM (K-6)	364.00	383.00	339.00

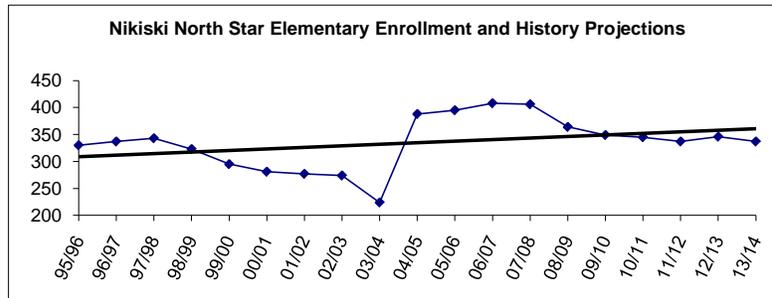
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.00	19.39	20.00	Teacher (Includes Quest)	19.00	19.75	17.75
2.50	2.50	2.50	Specialist*	2.50	2.30	2.30
3.00	3.00	3.00	Special Ed Teacher**	4.00	4.00	4.00
<u>25.50</u>	<u>25.89</u>	<u>26.50</u>	Certified Subtotal	<u>26.50</u>	<u>27.05</u>	<u>25.05</u>
3.52	3.52	4.40	Special Ed Aide	4.40	4.27	4.27
0.44	0.44	0.82	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>9.34</u>	<u>9.34</u>	<u>10.60</u>	Classified Subtotal	<u>10.22</u>	<u>10.09</u>	<u>9.59</u>
<u>34.84</u>	<u>35.23</u>	<u>37.10</u>	Total	<u>36.72</u>	<u>37.14</u>	<u>34.64</u>

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

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

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



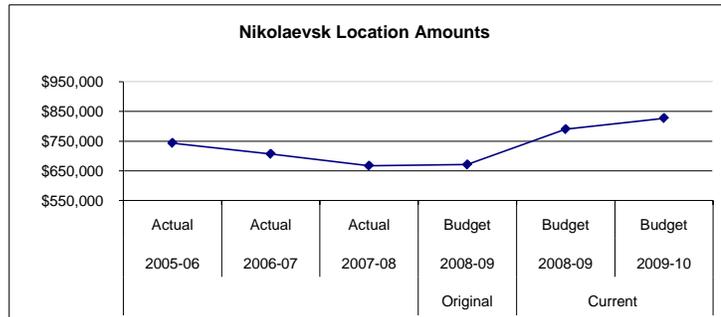
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 38 Nikolaevsk Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 355,859	\$ 325,978	\$ 291,849	3100 Certified Salaries	\$ 309,169	\$ 406,950	\$ 433,221	\$ 26,271	6
112,934	94,855	108,519	3200 Non-Certified Salaries	100,244	87,657	88,050	393	0
187,588	184,546	135,495	3500 Employee Benefits	147,635	177,786	190,122	12,336	7
<u>656,381</u>	<u>605,379</u>	<u>535,863</u>	Subtotal - Personnel Services	<u>557,048</u>	<u>672,393</u>	<u>711,393</u>	<u>39,000</u>	6
88	-	-	4100 Professional-Technical Services	-	600	600	-	-
392	727	1,133	4200 Travel	1,500	1,500	1,500	-	-
8,627	5,944	9,852	4300 Utility Services	15,835	15,835	15,835	-	-
61,239	66,924	85,585	4350 Energy	81,699	81,699	81,699	-	-
2,487	2,206	1,336	4400 Purchased Services	2,781	3,157	3,157	-	-
11,954	20,976	30,655	4500 Supplies and Materials	9,411	12,667	10,991	(1,676)	(13)
325	440	1,150	4900 Other Expenses	2,419	2,023	2,023	-	-
<u>85,112</u>	<u>97,217</u>	<u>129,711</u>	Subtotal - Other	<u>113,645</u>	<u>117,481</u>	<u>115,805</u>	<u>(1,676)</u>	(1)
<u>2,045</u>	<u>4,060</u>	<u>1,130</u>	5100 Equipment	-	-	-	-	-
<u>\$ 743,538</u>	<u>\$ 706,656</u>	<u>\$ 666,704</u>	Location Totals	<u>\$ 670,693</u>	<u>\$ 789,874</u>	<u>\$ 827,198</u>	<u>\$ 37,324</u>	5



Nikolaevsk School was originally constructed in 1976 with the most recent renovations being completed in 1981. Nikolaevsk, Alaska is located on the Kenai Peninsula, approximately 12 miles inland from the Sterling Highway, near Anchor Point. The school population enjoys small class sizes with favorable teacher-pupil ratios, strong community involvement, and is a very high-performing school. The high school offers great opportunities for college preparation through strong course studies, distance delivery of advanced placement courses, and other college entry courses. Teachers in the school are highly qualified in the content area and work with students and families to meet each student's learning needs. A recent improvement to the school is the state-of-the-art gymnasium that was completed in February 2002. The community of Nikolaevsk was founded as a Russian Old Believer community in 1968; however, less than 75% of the students are currently Russian Old Believers. The demographics of the community are changing as more non-Russian families and retirees are moving into the community and enjoying the slower pace and quieter life style that the community has to offer.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 38 Nikolaevsk Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
69.00	60.00	55.00	Enrollment in ADM (K-12)	60.00	74.00	73.00

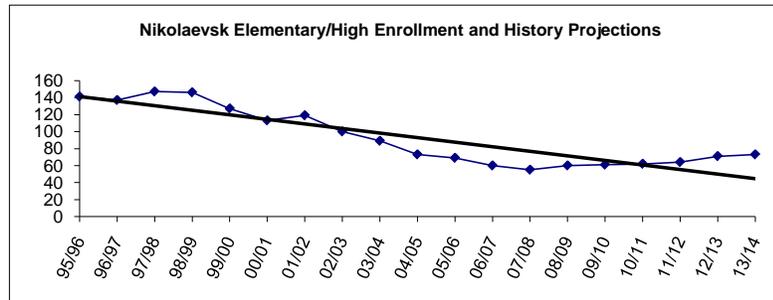
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.00	3.00	Teacher (Includes Quest)	3.00	4.75	5.25
-	-	-	Specialist*	-	0.25	0.25
1.00	1.00	0.75	Special Ed Teacher**	0.75	0.50	0.50
<u>6.00</u>	<u>5.50</u>	<u>4.25</u>	Certified Subtotal	<u>4.25</u>	<u>6.00</u>	<u>6.50</u>
0.53	-	-	Special Ed Aide	-	-	-
0.88	0.88	0.88	Aide	0.88	0.50	0.50
0.20	0.20	0.15	Nurse***	0.15	0.15	0.12
0.75	0.75	0.75	Support	0.75	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>3.36</u>	<u>2.83</u>	<u>2.78</u>	Classified Subtotal	<u>2.78</u>	<u>2.53</u>	<u>2.50</u>
<u>9.36</u>	<u>8.33</u>	<u>7.03</u>	Total	<u>7.03</u>	<u>8.53</u>	<u>9.00</u>

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

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

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

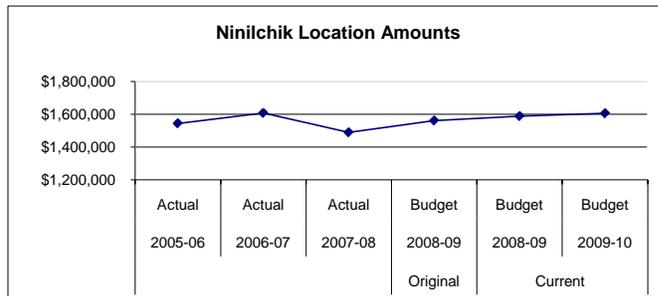


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 777,785	\$ 805,528	\$ 766,065	3100 Certified Salaries	\$ 834,123	\$ 829,246	\$ 847,449	\$ 18,203	2
197,302	195,072	199,079	3200 Non-Certified Salaries	201,874	201,453	200,393	(1,060)	(1)
371,635	448,879	341,156	3500 Employee Benefits	372,294	388,760	396,890	8,130	2
<u>1,346,722</u>	<u>1,449,479</u>	<u>1,306,300</u>	Subtotal - Personnel Services	<u>1,408,291</u>	<u>1,419,459</u>	<u>1,444,732</u>	<u>25,273</u>	2
804	744	1,916	4200 Travel	1,130	1,130	1,130	-	-
9,024	9,984	9,635	4300 Utility Services	12,210	12,210	12,210	-	-
148,462	101,488	102,377	4350 Energy	105,036	104,501	104,501	-	-
4,904	4,715	5,813	4400 Purchased Services	7,143	7,143	7,143	-	-
27,287	34,765	59,286	4500 Supplies and Materials	25,686	42,270	34,207	(8,063)	(19)
1,085	1,868	1,863	4900 Other Expenses	2,852	2,852	2,852	-	-
<u>191,566</u>	<u>153,564</u>	<u>180,890</u>	Subtotal - Other	<u>154,057</u>	<u>170,106</u>	<u>162,043</u>	<u>(8,063)</u>	(5)
<u>6,700</u>	<u>5,821</u>	<u>2,713</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,544,988</u>	<u>\$ 1,608,864</u>	<u>\$ 1,489,903</u>	Location Totals	<u>\$ 1,562,348</u>	<u>\$ 1,589,565</u>	<u>\$ 1,606,775</u>	<u>\$ 17,210</u>	1



Ninilchik School, located in Ninilchik, Alaska, was originally constructed in 1950 with the most recent renovations completed in 1997. Students travel as much as 30 miles each way to attend school. Students at Ninilchik have received both academic and athletic recognition. Ninilchik School is now a Project GRAD school. Students in K-6 are placed in reading groups according to their achievement level, and receive 90 minutes of instruction daily in the Success for All reading program. In mathematics, all students K-6 receive 60 minutes of math instruction daily with the Move-It-Math program. Our students continue to score at the top of the district and state on standardized tests. Due to the dedicated staff and community support, Ninilchik School continues to be a great place for a wonderful school experience for students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
168.00	159.00	177.00	Enrollment in ADM (K-12)	167.00	164.00	159.00

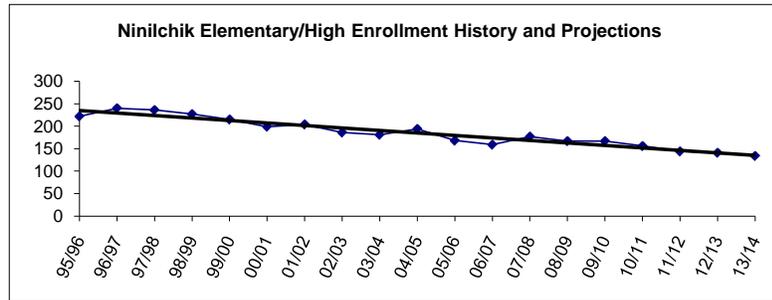
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	9.50	9.00	Teacher (Includes Quest)	9.50	10.50	10.00
-	1.00	1.00	Specialist*	1.00	0.60	0.60
2.00	2.00	1.75	Special Ed Teacher**	1.75	1.75	1.75
<u>13.50</u>	<u>13.50</u>	<u>12.75</u>	Certified Subtotal	<u>13.25</u>	<u>13.85</u>	<u>13.35</u>
0.82	0.38	0.38	Special Ed Aide	0.38	0.38	0.38
0.30	0.30	0.30	Nurse***	0.30	0.33	0.33
1.75	1.75	1.75	Support	2.00	2.00	2.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>5.37</u>	<u>4.93</u>	<u>4.93</u>	Classified Subtotal	<u>5.18</u>	<u>5.21</u>	<u>5.21</u>
<u>18.87</u>	<u>18.43</u>	<u>17.68</u>	Total	<u>18.43</u>	<u>19.06</u>	<u>18.56</u>

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

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

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

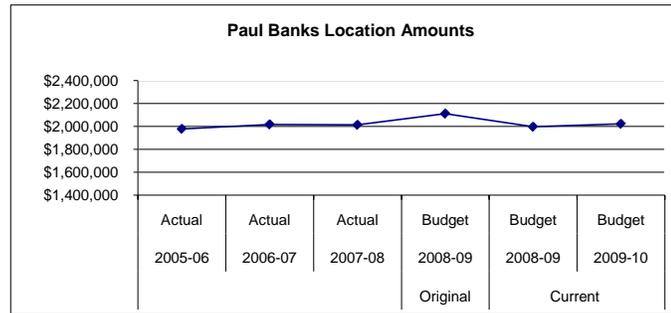


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,116,237	\$ 1,058,362	\$ 1,133,788	3100 Certified Salaries	\$ 1,197,972	\$ 1,083,271	\$ 1,099,267	\$ 15,996	1
222,541	226,948	240,864	3200 Non-Certified Salaries	244,980	238,779	244,087	5,308	2
499,270	564,721	469,236	3500 Employee Benefits	512,802	502,959	514,659	11,700	2
<u>1,838,048</u>	<u>1,850,031</u>	<u>1,843,888</u>	Subtotal - Personnel Services	<u>1,955,754</u>	<u>1,825,009</u>	<u>1,858,013</u>	<u>33,004</u>	<u>2</u>
225	-	750	4200 Travel	1,000	1,000	1,000	-	-
18,223	15,761	14,322	4300 Utility Services	20,244	20,244	20,244	-	-
84,519	86,973	102,463	4350 Energy	105,972	101,484	101,549	65	0
5,444	5,522	5,952	4400 Purchased Services	6,779	6,892	6,827	(65)	(1)
27,578	55,476	43,985	4500 Supplies and Materials	19,223	37,923	32,091	(5,832)	(15)
660	780	780	4900 Other Expenses	2,180	2,180	2,180	-	-
<u>136,649</u>	<u>164,512</u>	<u>168,252</u>	Subtotal - Other	<u>155,398</u>	<u>169,723</u>	<u>163,891</u>	<u>(5,832)</u>	<u>-</u>
<u>3,136</u>	<u>2,249</u>	<u>617</u>	5100 Equipment	<u>-</u>	<u>1,182</u>	<u>-</u>	<u>(1,182)</u>	<u>-</u>
<u>\$ 1,977,833</u>	<u>\$ 2,016,792</u>	<u>\$ 2,012,757</u>	Location Totals	<u>\$ 2,111,152</u>	<u>\$ 1,995,914</u>	<u>\$ 2,021,904</u>	<u>\$ 25,990</u>	<u>1</u>



Paul Banks Elementary School is located in Homer, Alaska. Homer is located on the north shore of Kachemak Bay in the southwestern section of the Kenai Peninsula. It is the southern most point on the Sterling Highway. The school building was originally constructed in 1964 to house 350 students in grades K-6. Most recent structural renovations were completed in 1984. Currently, the building houses 218 students in grades pre-kindergarten through second grade. Asbestos abatement and new carpet installation was completed in the summer of 2000. The Paul Banks Program includes an invitational, quality learning environment where staff collaborates to provide instruction, intervention and enrichment for all students. Parent involvement is strong and consistent.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
214.00	201.00	219.00	Enrollment in ADM (PS-2)	209.00	213.00	209.00

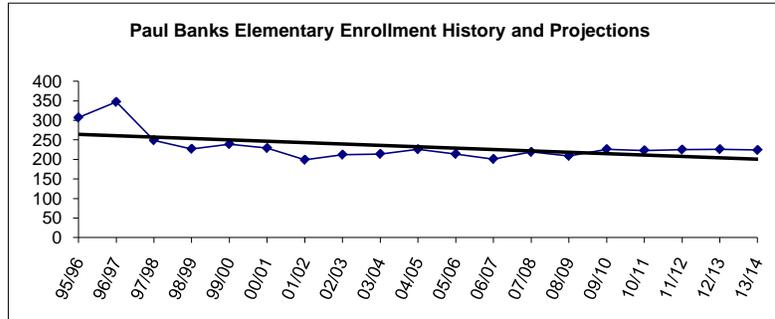
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	10.50	11.00	Teacher (Includes Quest)	11.50	12.00	12.00
2.50	2.50	3.50	Specialist*	3.00	2.00	2.00
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>17.50</u>	<u>17.00</u>	<u>18.50</u>	Certified Subtotal	<u>18.50</u>	<u>18.00</u>	<u>18.00</u>
2.64	2.64	2.64	Special Ed Aide	2.64	2.64	2.64
0.38	0.38	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.79	0.79
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.90</u>	<u>6.90</u>	<u>6.90</u>	Classified Subtotal	<u>6.90</u>	<u>6.81</u>	<u>6.81</u>
<u>24.40</u>	<u>23.90</u>	<u>25.40</u>	Total	<u>25.40</u>	<u>24.81</u>	<u>24.81</u>

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

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

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



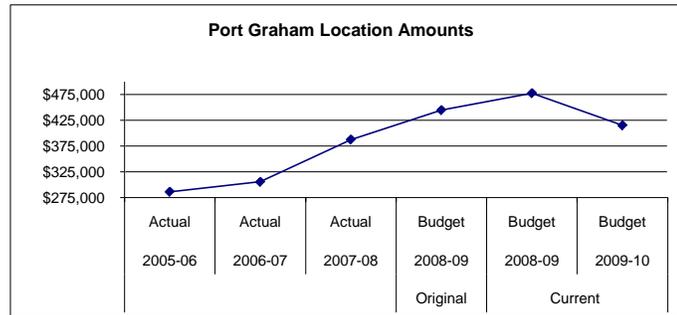
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 40 Port Graham Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 92,784	\$ 99,952	\$ 111,167	3100 Certified Salaries	\$ 121,608	\$ 136,980	\$ 91,603	\$ (45,377)	(33)
38,847	33,171	43,602	3200 Non-Certified Salaries	59,223	62,853	63,953	1,100	2
62,002	70,338	65,181	3500 Employee Benefits	78,833	91,189	75,156	(16,033)	(18)
<u>193,633</u>	<u>203,461</u>	<u>219,950</u>	Subtotal - Personnel Services	<u>259,664</u>	<u>291,022</u>	<u>230,712</u>	<u>(60,310)</u>	<u>(21)</u>
-	-	-	4100 Professional-Technical Services	250	-	250	250	#DIV/0!
3,495	1,930	11,409	4200 Travel	2,408	2,408	2,471	63	3
6,892	41,464	33,234	4300 Utility Services	51,382	51,382	51,382	-	-
75,884	49,342	87,274	4350 Energy	121,939	121,939	121,939	-	-
1,720	2,033	3,033	4400 Purchased Services	3,524	2,288	2,924	636	28
2,902	4,095	26,405	4500 Supplies and Materials	4,625	7,651	4,445	(3,206)	(42)
275	325	679	4900 Other Expenses	1,205	1,205	1,205	-	-
<u>91,168</u>	<u>99,189</u>	<u>162,034</u>	Subtotal - Other	<u>185,333</u>	<u>186,873</u>	<u>184,616</u>	<u>(2,257)</u>	<u>(1)</u>
1,678	3,049	5,791	5100 Equipment	-	-	-	-	-
<u>\$ 286,479</u>	<u>\$ 305,699</u>	<u>\$ 387,775</u>	Location Totals	<u>\$ 444,997</u>	<u>\$ 477,895</u>	<u>\$ 415,328</u>	<u>\$ (62,567)</u>	<u>(13)</u>



Port Graham School, located in Port Graham, Alaska, was originally constructed in 1928 with the most recent renovations being completed in 1984. The facility was originally built to house 50 students in grades K-10. During the 2007-2008 school year the school district added grades 11 and 12. The community is located at the southern end of the Kenai Peninsula. It is four miles east of Nanwalek, and 7.5 miles southwest of Seldovia.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 40 Port Graham Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
21.00	20.00	25.00	Enrollment in ADM (K-12)	26.00	20.00	15.00

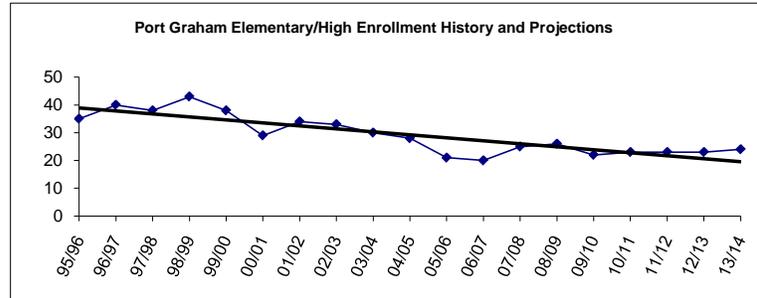
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
1.00	1.00	1.50	Teacher (Includes Quest)	1.50	2.00	1.00
-	-	-	Specialist*	-	-	-
0.25	0.25	-	Special Ed Teacher**	-	-	-
<u>1.75</u>	<u>1.75</u>	<u>2.00</u>	Certified Subtotal	<u>2.00</u>	<u>2.50</u>	<u>1.50</u>
0.38	0.38	0.88	Special Ed Aide	0.88	0.88	0.88
0.50	0.44	-	Aide	-	-	-
0.05	0.05	0.03	Nurse***	0.03	0.05	0.05
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.18</u>	<u>2.12</u>	<u>2.16</u>	Classified Subtotal	<u>2.16</u>	<u>2.31</u>	<u>2.31</u>
<u>3.93</u>	<u>3.87</u>	<u>4.16</u>	Total	<u>4.16</u>	<u>4.81</u>	<u>3.81</u>

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

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

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



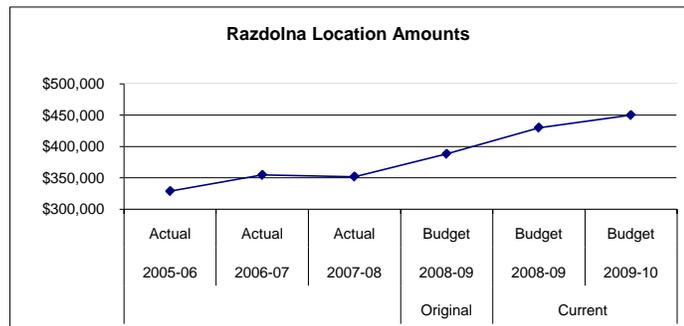
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 49 Razdolna Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 159,752	\$ 170,322	\$ 166,644	3100 Certified Salaries	\$ 195,745	\$ 217,184	\$ 223,026	\$ 5,842	3
51,352	47,679	52,917	3200 Non-Certified Salaries	56,510	58,478	65,819	7,341	13
85,505	103,819	84,338	3500 Employee Benefits	98,850	113,756	121,571	7,815	7
<u>296,609</u>	<u>321,820</u>	<u>303,899</u>	Subtotal - Personnel Services	<u>351,105</u>	<u>389,418</u>	<u>410,416</u>	<u>20,998</u>	<u>5</u>
-	-	434	4200 Travel	652	652	652	-	-
3,209	2,805	4,332	4300 Utility Services	5,408	5,408	5,408	-	-
7,483	8,420	6,651	4350 Energy	7,616	7,616	7,616	-	-
13,716	14,996	15,161	4400 Purchased Services	15,603	15,368	15,368	-	-
6,707	5,677	20,698	4500 Supplies and Materials	6,686	10,439	9,481	(958)	(9)
-	325	680	4900 Other Expenses	1,065	1,065	1,065	-	-
<u>31,115</u>	<u>32,223</u>	<u>47,956</u>	Subtotal - Other	<u>37,030</u>	<u>40,548</u>	<u>39,590</u>	<u>(958)</u>	<u>(2)</u>
952	476	-	5100 Equipment	-	-	-	-	-
<u>\$ 328,676</u>	<u>\$ 354,519</u>	<u>\$ 351,855</u>	Location Totals	<u>\$ 388,135</u>	<u>\$ 429,966</u>	<u>\$ 450,006</u>	<u>\$ 20,040</u>	<u>5</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
29.00	36.00	39.00	Enrollment in ADM (K-12)	49.00	49.00	53.00

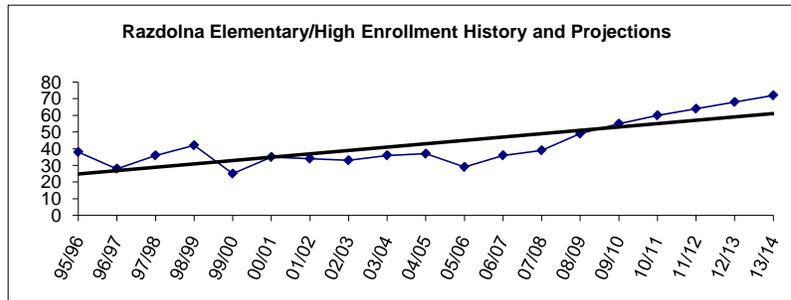
**FTE's Included In Current Budget**

0.40	0.40	0.50	Administrator	0.50	0.50	0.50
2.00	2.00	2.00	Teacher (Includes Quest)	2.50	3.00	3.00
-	-	-	Specialist*	-	0.13	0.13
0.25	0.25	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>2.65</u>	<u>2.65</u>	<u>2.75</u>	Certified Subtotal	<u>3.25</u>	<u>3.88</u>	<u>3.88</u>
0.81	0.81	0.81	Aide	0.81	0.81	0.81
0.05	0.05	0.08	Nurse***	0.08	0.10	0.10
0.75	0.75	0.75	Support	0.75	0.88	0.88
0.25	0.25	0.25	Custodian	0.25	0.25	0.50
<u>1.86</u>	<u>1.86</u>	<u>1.89</u>	Classified Subtotal	<u>1.89</u>	<u>2.04</u>	<u>2.29</u>
<u>4.51</u>	<u>4.51</u>	<u>4.64</u>	Total	<u>5.14</u>	<u>5.92</u>	<u>6.17</u>

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

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

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

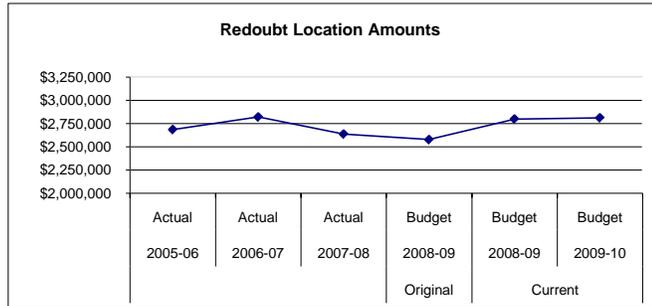


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,583,732	\$ 1,507,976	\$ 1,502,982	3100 Certified Salaries	\$ 1,474,450	\$ 1,546,849	\$ 1,580,901	\$ 34,052	2
252,035	299,886	325,934	3200 Non-Certified Salaries	315,500	357,210	345,582	(11,628)	(3)
724,943	818,764	636,294	3500 Employee Benefits	638,809	714,407	721,415	7,008	1
<u>2,560,710</u>	<u>2,626,626</u>	<u>2,465,210</u>	Subtotal - Personnel Services	<u>2,428,759</u>	<u>2,618,466</u>	<u>2,647,898</u>	<u>29,432</u>	1
-	1,883	147	4200 Travel	500	500	500	-	-
11,416	8,557	6,448	4300 Utility Services	14,309	14,309	14,309	-	-
60,597	66,310	72,536	4350 Energy	84,045	83,456	83,456	-	-
8,805	11,018	12,776	4400 Purchased Services	12,715	11,977	12,377	400	3
35,819	102,611	79,292	4500 Supplies and Materials	35,924	66,062	52,455	(13,607)	(21)
885	696	696	4900 Other Expenses	1,201	1,201	1,201	-	-
<u>117,522</u>	<u>191,075</u>	<u>171,895</u>	Subtotal - Other	<u>148,694</u>	<u>177,505</u>	<u>164,298</u>	<u>(13,207)</u>	(7)
<u>7,223</u>	<u>3,225</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>3,349</u>	<u>-</u>	<u>(3,349)</u>	-
<u>\$ 2,685,455</u>	<u>\$ 2,820,926</u>	<u>\$ 2,637,105</u>	Location Totals	<u>\$ 2,577,453</u>	<u>\$ 2,799,320</u>	<u>\$ 2,812,196</u>	<u>\$ 12,876</u>	0



Redoubt Elementary School, located in Soldotna, Alaska, was constructed in 1978. The facility was originally built to house 500 students in grades K-6. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways. It lies ten miles inland from Cook Inlet, and borders the Kenai River.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
403.00	380.00	367.00	Enrollment in ADM (K-6)	338.00	378.00	357.00

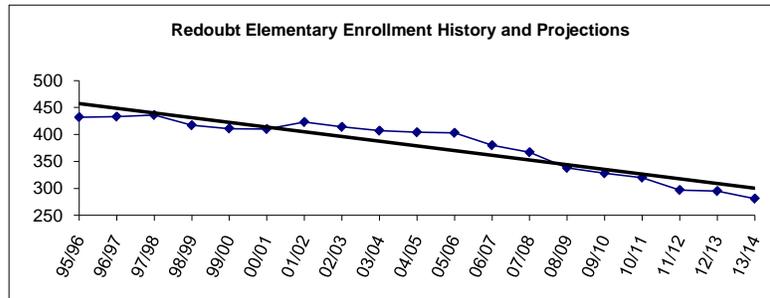
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
21.00	20.00	18.50	Teacher (Includes Quest)	17.00	19.50	19.50
3.50	2.50	2.50	Specialist*	2.50	2.30	2.30
3.00	3.00	2.50	Special Ed Teacher**	2.50	2.00	2.00
<u>28.50</u>	<u>26.50</u>	<u>24.50</u>	Certified Subtotal	<u>23.00</u>	<u>24.80</u>	<u>24.80</u>
1.76	2.26	3.27	Special Ed Aide	3.27	4.15	4.15
0.44	1.20	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.50	1.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>7.58</u>	<u>8.84</u>	<u>9.09</u>	Classified Subtotal	<u>8.59</u>	<u>9.97</u>	<u>9.47</u>
<u>36.08</u>	<u>35.34</u>	<u>33.59</u>	Total	<u>31.59</u>	<u>34.77</u>	<u>34.27</u>

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

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

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

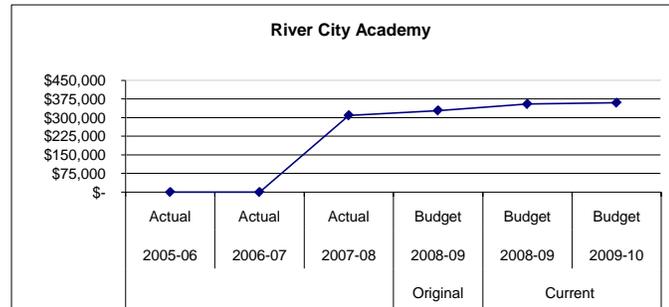


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ -	\$ -	\$ 195,787	3100 Certified Salaries	\$ 201,526	\$ 209,035	\$ 212,520	\$ 3,485	0
-	-	24,379	3200 Non-Certified Salaries	31,813	41,324	41,341	17	2
-	-	72,470	3500 Employee Benefits	80,601	89,397	91,284	1,887	2
-	-	292,636	Subtotal - Personnel Services	313,940	339,756	345,145	5,389	2
-	-	692	4200 Travel	645	645	645	-	-
-	-	649	4300 Utility Services	1,764	1,764	1,764	-	-
-	-	1,070	4400 Purchased Services	4,708	4,708	4,708	-	-
-	-	8,008	4500 Supplies and Materials	5,970	5,990	5,990	-	-
-	-	973	4900 Other Expenses	1,338	1,338	1,338	-	-
-	-	11,392	Subtotal - Other	14,425	14,445	14,445	-	-
-	-	4,712	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ 308,740	Location Totals	\$ 328,365	\$ 354,201	\$ 359,590	\$ 5,389	2



River City academy in an innovative alternative program that combines the best research-based educational modules to provide a relevant, hands-on learning opportunity for students. High dropout rates, disengaged students and a need to improve academic as well as social competitiveness have fueled the development of this model. At River City academy, students take responsibility for their own learning through interdisciplinary projects and internships. The stakeholders maintain a shared vision of high expectations through a competency-based curriculum relevant to today's world, student centered learning through individual learning plans, core values supported through personal, social, service learning and a family centered learning environment. The educational program is delivered through six key processes: individualization, basic studies, project based units, community immersion, technological literacy and advisory. Students focus on themes of current relevance tying to historical and scientific studies to each. Block scheduling provides additional opportunities for students in math and science.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
-	-	34.00	Enrollment in ADM (7-12)	38.00	37.00	38.00

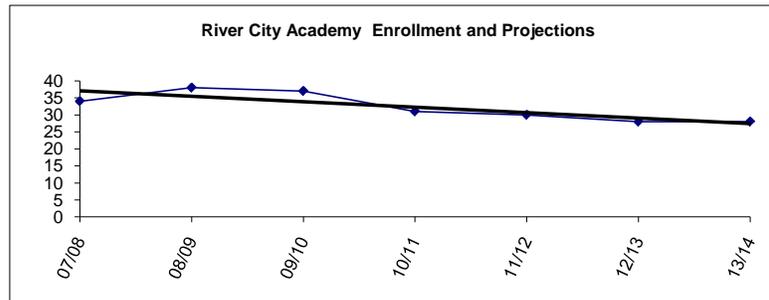
**FTE's Included In Current Budget**

-	-	1.00	Administrator	1.00	1.00	1.00
-	-	2.00	Teacher	2.00	2.00	2.00
-	-	-	Special Ed Teacher**	-	0.10	0.10
-	-	3.00	Certified Subtotal	3.00	3.10	3.10
-	-	0.50	Support	0.75	0.88	0.88
-	-	-	Nurse***	-	0.05	0.05
-	-	0.25	Custodian	0.25	0.25	0.25
-	-	0.75	Classified Subtotal	1.00	1.18	1.18
-	-	3.75	Totals	4.00	4.28	4.28

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

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

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

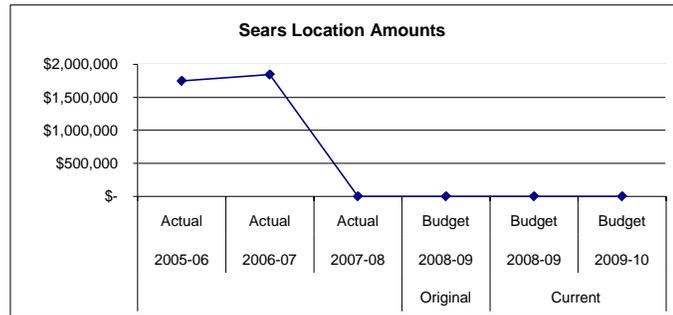


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 966,589	\$ 955,410	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
221,153	239,189	-	3200 Non-Certified Salaries	-	-	-	-	-
468,862	537,906	-	3500 Employee Benefits	-	-	-	-	-
<u>1,656,604</u>	<u>1,732,505</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
164	-	-	4200 Travel	-	-	-	-	-
7,867	5,536	-	4300 Utility Services	-	-	-	-	-
48,880	38,737	-	4350 Energy	-	-	-	-	-
6,327	6,363	-	4400 Purchased Services	-	-	-	-	-
22,313	57,067	-	4500 Supplies and Materials	-	-	-	-	-
819	989	-	4900 Other Expenses	-	-	-	-	-
<u>86,370</u>	<u>108,692</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,588</u>	<u>1,794</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,746,562</u>	<u>\$ 1,842,991</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>



Sears Elementary School, located in Kenai, Alaska, was originally constructed in 1968. The facility was originally built to house 500 students in grades K-2. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
208.00	206.00	-	Enrollment in ADM (PS-2)	-	-	-

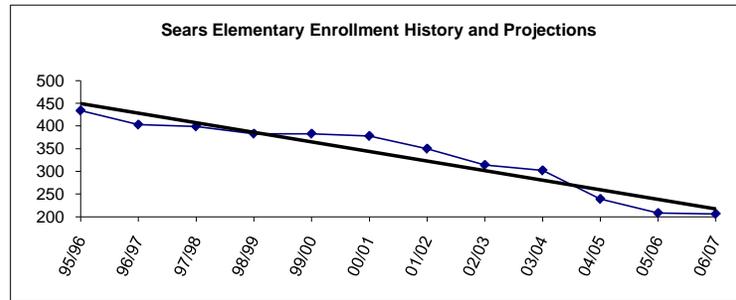
**FTE's Included In Current Budget**

1.00	1.00	-	Administrator	-	-	-
11.00	11.00	-	Teacher (Includes Quest)	-	-	-
2.50	1.50	-	Specialist*	-	-	-
2.00	4.00	-	Special Ed Teacher**	-	-	-
<u>16.50</u>	<u>17.50</u>	<u>-</u>	Certified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
2.64	3.52	-	Special Ed Aide	-	-	-
0.38	0.76	-	Aide	-	-	-
0.75	0.64	-	Nurse***	-	-	-
1.00	1.00	-	Support	-	-	-
2.00	2.00	-	Custodian	-	-	-
<u>6.77</u>	<u>7.92</u>	<u>-</u>	Classified Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>23.27</u>	<u>25.42</u>	<u>-</u>	Total	<u>-</u>	<u>-</u>	<u>-</u>

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

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

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

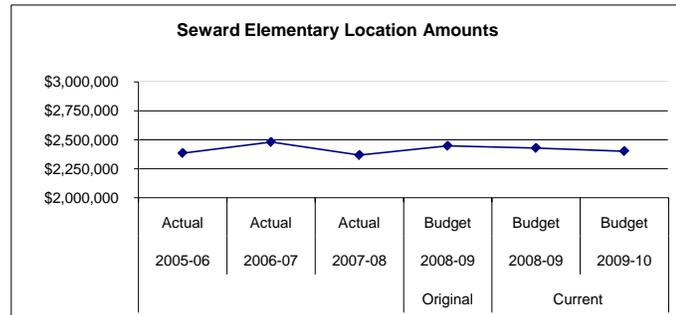


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,336,397	\$ 1,306,299	\$ 1,275,242	3100 Certified Salaries	\$ 1,320,670	\$ 1,292,705	\$ 1,277,085	\$ (15,620)	(1)
242,549	241,511	291,869	3200 Non-Certified Salaries	290,532	277,991	281,272	3,281	1
607,291	692,766	562,305	3500 Employee Benefits	594,260	608,448	604,908	(3,540)	(1)
<u>2,186,237</u>	<u>2,240,576</u>	<u>2,129,416</u>	Subtotal - Personnel Services	<u>2,205,462</u>	<u>2,179,144</u>	<u>2,163,265</u>	<u>(15,879)</u>	<u>(1)</u>
936	1,713	2,098	4200 Travel	1,325	1,925	1,925	-	-
21,972	20,639	18,581	4300 Utility Services	26,044	26,344	26,344	-	-
127,337	135,167	147,678	4350 Energy	174,886	171,285	171,285	-	-
8,659	7,657	6,901	4400 Purchased Services	10,307	9,628	9,628	-	-
36,392	71,849	62,725	4500 Supplies and Materials	29,528	40,908	28,930	(11,978)	(29)
710	755	740	4900 Other Expenses	1,055	1,125	1,125	-	-
<u>196,006</u>	<u>237,780</u>	<u>238,723</u>	Subtotal - Other	<u>243,145</u>	<u>251,215</u>	<u>239,237</u>	<u>(11,978)</u>	<u>(5)</u>
<u>3,588</u>	<u>3,497</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,385,831</u>	<u>\$ 2,481,853</u>	<u>\$ 2,368,139</u>	Location Totals	<u>\$ 2,448,607</u>	<u>\$ 2,430,359</u>	<u>\$ 2,402,502</u>	<u>\$ (27,857)</u>	<u>(1)</u>



William H. Seward Elementary School, located in Seward, Alaska, is a 2008 NCLB Blue Ribbon School. Our student population includes Kindergarten - 6th grade, a Special Needs Pre-School and part-time home schooled students. In addition to academic services, we offer intramural sports, student council, and other special after school activities. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
289.00	268.00	263.00	Enrollment in ADM (PS-6)	256.00	264.00	250.00

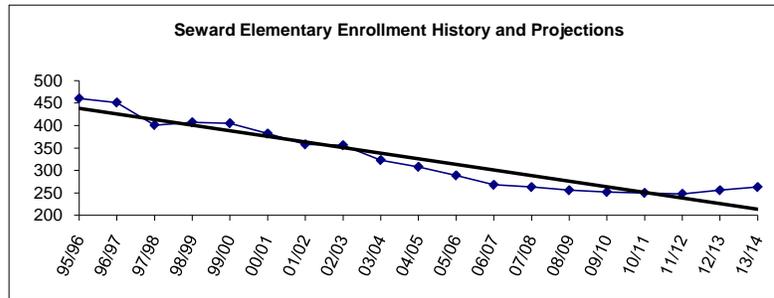
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.50	14.50	14.00	Teacher (Includes Quest)	14.00	15.00	14.00
3.50	3.50	3.75	Specialist*	3.00	1.41	4.75
3.75	4.75	3.75	Special Ed Teacher**	3.75	4.75	1.41
<u>23.75</u>	<u>23.75</u>	<u>22.50</u>	Certified Subtotal	<u>21.75</u>	<u>22.16</u>	<u>21.16</u>
2.20	3.83	3.83	Special Ed Aide	3.83	3.83	3.83
0.44	0.38	0.38	Aide	0.38	0.38	0.38
0.73	0.73	0.73	Nurse***	0.73	0.73	0.73
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>6.87</u>	<u>8.44</u>	<u>8.44</u>	Classified Subtotal	<u>8.44</u>	<u>8.44</u>	<u>8.44</u>
<u>30.62</u>	<u>32.19</u>	<u>30.94</u>	Total	<u>30.19</u>	<u>30.60</u>	<u>29.60</u>

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

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

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

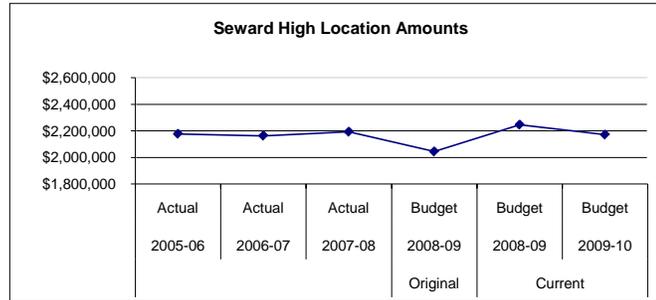


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 984,504	\$ 960,561	\$ 975,754	3100 Certified Salaries	\$ 851,347	\$ 977,233	\$ 925,968	\$ (51,265)	(5)
276,515	277,846	279,548	3200 Non-Certified Salaries	284,144	289,084	289,034	(50)	(0)
499,295	531,961	445,947	3500 Employee Benefits	407,794	477,360	461,902	(15,458)	(3)
<u>1,760,314</u>	<u>1,770,368</u>	<u>1,701,249</u>	Subtotal - Personnel Services	<u>1,543,285</u>	<u>1,743,677</u>	<u>1,676,904</u>	<u>(66,773)</u>	(4)
-	131	-	4100 Pro-tech	-	-	-	-	-
879	8,045	3,756	4200 Travel	1,526	1,526	1,526	-	-
179	142	-	4250 Student Travel	500	500	-	(500)	(100)
70,785	77,942	74,535	4300 Utility Services	71,572	71,572	71,572	-	-
290,528	253,517	333,428	4350 Energy	375,885	371,885	371,885	-	-
6,118	5,578	2,741	4400 Purchased Services	10,668	8,668	8,668	-	-
40,056	39,348	69,435	4500 Supplies and Materials	36,608	43,268	36,494	(6,774)	(16)
1,269	3,621	4,700	4900 Other Expenses	3,781	4,262	4,262	-	-
<u>409,814</u>	<u>388,324</u>	<u>488,595</u>	Subtotal - Other	<u>500,540</u>	<u>501,681</u>	<u>494,407</u>	<u>(7,274)</u>	-
<u>7,123</u>	<u>4,569</u>	<u>2,971</u>	5100 Equipment	-	532	-	(532)	-
<u>\$ 2,177,251</u>	<u>\$ 2,163,261</u>	<u>\$ 2,192,815</u>	Location Totals	<u>\$ 2,043,825</u>	<u>\$ 2,245,890</u>	<u>\$ 2,171,311</u>	<u>\$ (74,579)</u>	(3)



Seward High School, located in Seward, Alaska, was constructed in 1977 with the most recent renovations being completed in 1982. The facility contains a full compliment of classrooms, theater, swimming pool, gymnasium, science and vocational labs. It was built to house 400 students in grades 9-12. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
235.00	233.00	205.00	Enrollment in ADM (9-12)	194.00	187.00	186.00

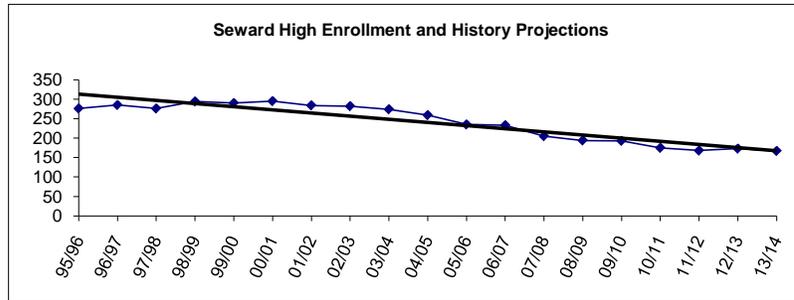
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	11.25	11.00	Teacher (Includes Quest)	7.50	10.50	9.00
1.50	1.90	1.50	Specialist*	1.00	2.03	2.03
3.00	3.00	3.00	Special Ed Teacher**	3.00	2.00	2.00
<u>17.50</u>	<u>17.15</u>	<u>16.50</u>	Certified Subtotal	<u>12.50</u>	<u>15.53</u>	<u>14.03</u>
1.32	1.32	1.32	Special Ed Aide	1.32	1.38	1.38
0.44	0.94	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.25	0.25	0.25	Nurse***	0.25	0.25	0.25
3.50	2.50	3.00	Support	2.50	3.00	3.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>8.01</u>	<u>7.51</u>	<u>7.51</u>	Classified Subtotal	<u>7.01</u>	<u>7.57</u>	<u>7.57</u>
<u>25.51</u>	<u>24.66</u>	<u>24.01</u>	Total	<u>19.51</u>	<u>23.10</u>	<u>21.60</u>

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

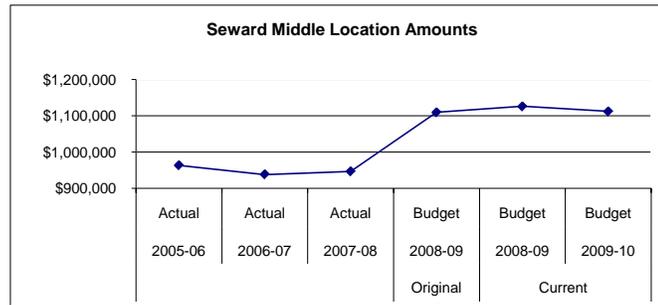


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 400,574	\$ 406,360	\$ 407,175	3100 Certified Salaries	\$ 456,646	\$ 445,268	\$ 444,296	\$ (972)	(0)
108,652	85,165	112,614	3200 Non-Certified Salaries	126,051	141,395	140,431	(964)	(1)
215,684	215,921	192,512	3500 Employee Benefits	216,072	227,934	229,548	1,614	1
<u>724,910</u>	<u>707,446</u>	<u>712,301</u>	Subtotal - Personnel Services	<u>798,769</u>	<u>814,597</u>	<u>814,275</u>	<u>(322)</u>	<u>(0)</u>
113	1,021	1,532	4200 Travel	675	675	675	-	-
61,164	42,437	38,318	4300 Utility Services	56,019	56,069	56,069	-	-
152,041	141,139	136,105	4350 Energy	233,071	220,675	220,675	-	-
2,533	2,421	37,806	4400 Purchased Services	4,576	4,651	4,651	-	-
19,843	30,687	18,934	4500 Supplies and Materials	14,061	25,909	13,429	(12,480)	(48)
684	863	756	4900 Other Expenses	2,665	2,615	2,615	-	-
<u>236,378</u>	<u>218,568</u>	<u>233,451</u>	Subtotal - Other	<u>311,067</u>	<u>310,594</u>	<u>298,114</u>	<u>(12,480)</u>	<u>(4)</u>
<u>2,283</u>	<u>12,507</u>	<u>911</u>	5100 Equipment	-	999	-	(999)	-
<u>\$ 963,571</u>	<u>\$ 938,521</u>	<u>\$ 946,663</u>	Location Totals	<u>\$ 1,109,836</u>	<u>\$ 1,126,190</u>	<u>\$ 1,112,389</u>	<u>\$ (13,801)</u>	<u>(1)</u>



Seward Middle School was opened in January 2006. Its floor plan incorporates the latest innovation in technology, security, safety, lighting, environmental control, and what current research suggests are best practices for schools. These characteristics include two self-contained pods with complete instructional space for two schools-within-a-school, small work group rooms between classrooms, and two shared computer labs. Students also enjoy specialized rooms for technology, art, vocational class, music, and physical education. The physical plant also includes a library and an "auditeria"; a space for students to dine, or produce a play, or other large group presentation. Seward Middle School currently serves approximately 90 7th and 8th graders and is located between the Seward High and Seward Elementary campuses - providing physical alignment between all three schools and opportunities for curricular alignment as well.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
108.00	93.00	88.00	Enrollment in ADM (7-12)	88.00	89.00	82.00

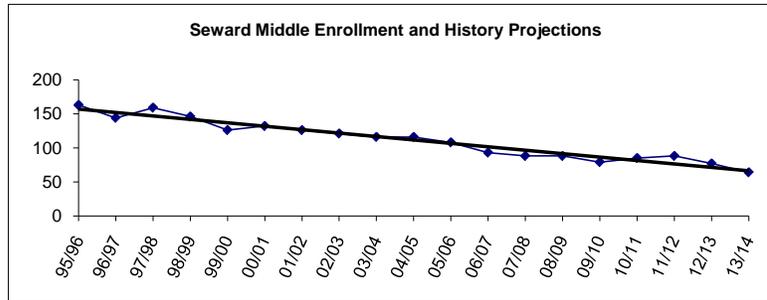
**FTE's Included In Current Budget**

1.00	0.80	0.50	Administrator	0.50	0.50	0.50
5.25	4.85	5.00	Teacher (Includes Quest)	4.50	5.15	5.00
-	-	-	Specialist*	-	0.25	0.25
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.25</u>	<u>6.65</u>	<u>6.50</u>	Certified Subtotal	<u>6.00</u>	<u>6.90</u>	<u>6.75</u>
0.88	-	1.32	Special Ed Aide	1.32	1.32	1.32
-	-	-	Aide	-	0.25	0.25
0.20	0.20	0.20	Nurse***	0.20	0.20	0.20
0.75	0.75	0.75	Support	0.75	0.88	0.88
2.00	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.83</u>	<u>2.45</u>	<u>3.77</u>	Classified Subtotal	<u>3.77</u>	<u>4.15</u>	<u>4.15</u>
<u>11.08</u>	<u>9.10</u>	<u>10.27</u>	Totals	<u>9.77</u>	<u>11.05</u>	<u>10.90</u>

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

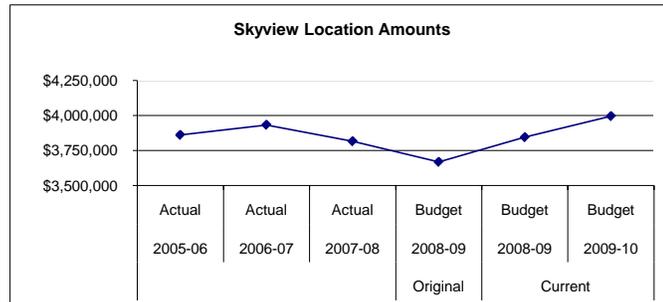


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 05 Skyview High

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 2,049,682	\$ 1,971,503	\$ 2,013,224	3100 Certified Salaries	\$ 1,922,187	\$ 1,966,317	\$ 2,070,963	\$ 104,646	5
446,052	466,516	502,839	3200 Non-Certified Salaries	440,593	474,265	479,405	5,140	-
950,696	1,074,233	849,319	3500 Employee Benefits	824,887	912,343	959,908	47,565	5
<u>3,446,430</u>	<u>3,512,252</u>	<u>3,365,382</u>	Subtotal - Personnel Services	<u>3,187,667</u>	<u>3,352,925</u>	<u>3,510,276</u>	<u>157,351</u>	5
3,904	3,690	4,462	4200 Travel	3,202	3,997	3,997	-	-
141	-	-	4250 Student Travel	-	-	-	-	-
25,580	16,863	14,279	4300 Utility Services	25,148	25,148	25,148	-	-
268,475	279,663	283,700	4350 Energy	351,103	340,091	340,091	-	-
17,759	12,668	20,211	4400 Purchased Services	25,892	30,083	30,083	-	-
83,457	79,243	120,033	4500 Supplies and Materials	67,420	77,941	76,723	(1,218)	(2)
2,099	5,671	5,024	4900 Other Expenses	8,263	8,263	8,263	-	-
<u>401,415</u>	<u>397,798</u>	<u>447,709</u>	Subtotal - Other	<u>481,028</u>	<u>485,523</u>	<u>484,305</u>	<u>(1,218)</u>	-
12,891	22,814	2,733	5100 Equipment	-	6,350	-	(2,436)	(38)
<u>\$ 3,860,736</u>	<u>\$ 3,932,864</u>	<u>\$ 3,815,824</u>	Location Totals	<u>\$ 3,668,695</u>	<u>\$ 3,844,798</u>	<u>\$ 3,994,581</u>	<u>\$ 153,697</u>	4



Skyview High School, located in Soldotna, Alaska, was constructed in 1988. The facility was originally built to house 600 students in grades 9-12. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways, lies ten miles inland from Cook Inlet and borders the Kenai River. Skyview High School is located three miles south of Soldotna on the Sterling Highway. The school is a leader in technology and is on the forefront of the latest technology in education. Skyview is passionate about student involvement. Our community awareness program, through the social studies department, requires all sophomores, juniors and seniors to perform a fixed number of volunteer hours of service to the community via a variety of outlets. Along with the wide array of academic and extra-curricular offerings, Skyview places an emphasis on the affective growth of students. Teachers get to know their students and their interests to tailor education towards their needs and interests.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 05 Skyview High

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
521.00	486.00	459.00	Enrollment in ADM (9-12)	434.00	450.00	477.00

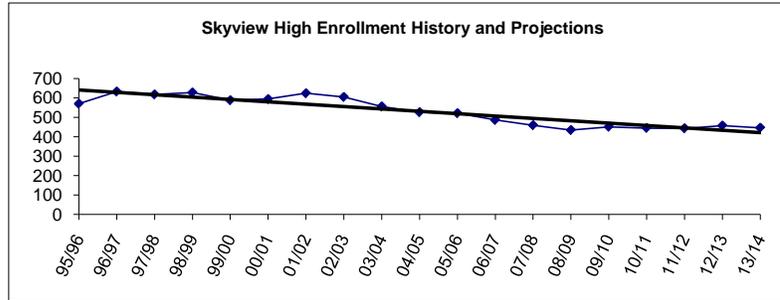
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.50	23.25	23.60	Teacher (Includes Quest)	19.50	22.00	23.50
3.00	3.60	3.00	Specialist*	3.00	3.10	3.10
5.00	4.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>34.50</u>	<u>32.85</u>	<u>32.60</u>	Certified Subtotal	<u>28.50</u>	<u>31.10</u>	<u>32.60</u>
1.38	1.76	1.76	Special Ed Aide	1.76	2.64	2.64
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.55	0.55	0.55	Nurse***	0.55	0.55	0.55
4.50	4.50	4.50	Support	4.00	4.50	5.00
5.00	5.00	5.00	Custodians	4.50	5.00	4.50
<u>11.87</u>	<u>12.25</u>	<u>12.25</u>	Classified Subtotal	<u>11.25</u>	<u>13.13</u>	<u>13.13</u>
<u>46.37</u>	<u>45.10</u>	<u>44.85</u>	Total	<u>39.75</u>	<u>44.23</u>	<u>45.73</u>

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

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

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

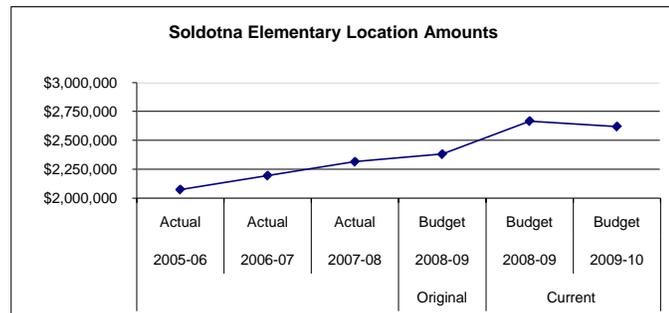


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,108,915	\$ 1,091,957	\$ 1,184,424	3100 Certified Salaries	\$ 1,218,343	\$ 1,431,791	\$ 1,392,248	\$ (39,543)	(3)
292,720	303,070	387,797	3200 Non-Certified Salaries	388,909	364,602	368,669	4,067	1
545,884	644,718	594,481	3500 Employee Benefits	602,859	685,230	683,908	(1,322)	(0)
<u>1,947,519</u>	<u>2,039,745</u>	<u>2,166,702</u>	Subtotal - Personnel Services	<u>2,210,111</u>	<u>2,481,623</u>	<u>2,444,825</u>	<u>(36,798)</u>	(1)
532	596	460	4200 Travel	496	846	846	-	-
10,685	8,654	8,875	4300 Utility Services	12,082	12,242	12,124	(118)	(1)
66,462	62,395	70,415	4350 Energy	121,257	120,764	120,764	-	-
8,663	9,037	9,155	4400 Purchased Services	9,330	10,788	10,788	-	-
31,310	71,364	57,565	4500 Supplies and Materials	26,256	39,193	28,816	(10,377)	(26)
935	806	730	4900 Other Expenses	1,201	1,401	1,401	-	-
<u>118,587</u>	<u>152,852</u>	<u>147,200</u>	Subtotal - Other	<u>170,622</u>	<u>185,234</u>	<u>174,739</u>	<u>(10,495)</u>	-
8,537	2,603	1,119	5100 Equipment	-	-	-	-	-
<u>\$ 2,074,643</u>	<u>\$ 2,195,200</u>	<u>\$ 2,315,021</u>	Location Totals	<u>\$ 2,380,733</u>	<u>\$ 2,666,857</u>	<u>\$ 2,619,564</u>	<u>\$ (47,293)</u>	-



Soldotna Elementary School has a long history of outstanding academic achievement supported by a special focus on literacy and music. Music classes, band and choir support the other curriculums while emphasizing the arts. Special help for students includes "After the Bell", remedial Title 1, a huge cadre of parent volunteers, Foster Grandparents, and many dedicated educators. Soldotna Elementary School, located in downtown Soldotna, Alaska, was originally constructed in 1960 and has had six additions, with the most recent (including a complete remodel of the original structure) being completed in 1987. The school currently houses 280 students, encompassing K-6 and special needs pre-schoolers. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways. It lies ten miles inland from Cook Inlet and borders the Kenai River. Because of this proximity to water, educators facilitate many "hands on" related environmental experiences for student learning. Being "in town" allows for a wide variety of learning while allowing parents to also visit their students during the day or eat lunch with them.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
282.00	276.00	264.00	Enrollment in ADM (PS-6)	221.00	275.00	244.00

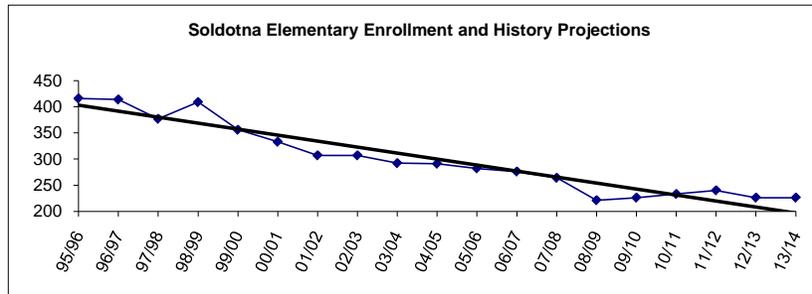
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.50	13.00	12.00	Teacher (Includes Quest)	11.50	13.65	13.00
2.56	1.56	2.00	Specialist*	4.00	3.10	3.10
3.00	3.00	4.00	Special Ed Teacher**	2.00	5.00	5.00
<u>19.06</u>	<u>18.56</u>	<u>19.00</u>	Certified Subtotal	<u>18.50</u>	<u>22.75</u>	<u>22.10</u>
3.52	4.40	7.54	Special Ed Aide	6.66	6.23	6.23
0.38	0.63	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.45	0.38
0.65	0.56	0.56	Nurse***	0.56	0.56	0.56
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	3.50	2.50	Custodian	2.50	2.50	2.50
<u>8.05</u>	<u>10.09</u>	<u>11.98</u>	Classified Subtotal	<u>11.10</u>	<u>10.74</u>	<u>10.67</u>
<u>27.11</u>	<u>28.65</u>	<u>30.98</u>	Total	<u>29.60</u>	<u>33.49</u>	<u>32.77</u>

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

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

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

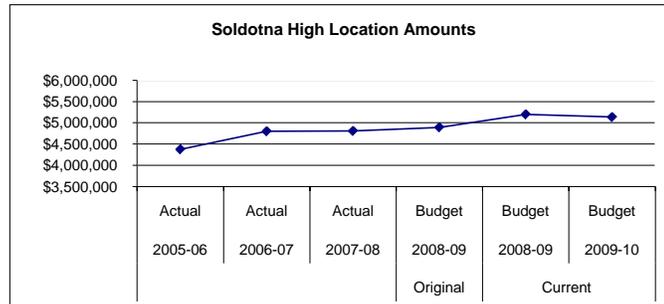


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 2,216,764	\$ 2,340,376	\$ 2,343,034	3100 Certified Salaries	\$ 2,376,658	\$ 2,601,501	\$ 2,564,509	\$ (36,992)	(1)
641,072	669,502	819,624	3200 Non-Certified Salaries	781,616	757,581	764,449	6,868	1
1,082,908	1,339,775	1,133,994	3500 Employee Benefits	1,179,070	1,280,214	1,279,834	(380)	(0)
<u>3,940,744</u>	<u>4,349,653</u>	<u>4,296,652</u>	Subtotal - Personnel services	<u>4,337,344</u>	<u>4,639,296</u>	<u>4,608,792</u>	<u>(30,504)</u>	(1)
-	-	1,250						
1,819	4,399	7,015	4200 Travel	4,393	4,939	4,808	(131)	(3)
31,175	28,337	26,612	4300 Utility Services	35,771	35,771	35,771	-	-
279,499	276,699	291,865	4350 Energy	385,512	354,242	354,242	-	-
20,517	24,518	22,582	4400 Purchased Services	28,879	28,035	28,035	-	-
82,890	96,163	141,195	4500 Supplies and Materials	92,743	109,527	93,998	(15,529)	(14)
2,160	5,814	6,162	4900 Other Expenses	9,400	9,369	9,369	-	-
<u>418,060</u>	<u>435,930</u>	<u>496,681</u>	Subtotal - Other	<u>556,698</u>	<u>541,883</u>	<u>526,223</u>	<u>(15,660)</u>	(3)
<u>15,834</u>	<u>14,817</u>	<u>14,362</u>	5100 Equipment	-	17,902	-	(17,902)	-
<u>\$ 4,374,638</u>	<u>\$ 4,800,400</u>	<u>\$ 4,807,695</u>	Location Totals	<u>\$ 4,894,042</u>	<u>\$ 5,199,081</u>	<u>\$ 5,135,015</u>	<u>\$ (64,066)</u>	(1)



Soldotna High School, home of the Stars, is located in the heart of the City of Soldotna, on the Kenai Peninsula, 150 miles south of Anchorage. The facility was built in 1980, and currently houses students in grades 9-12. SoHi prides itself on being on the leading edge of an extensive variety of academic, activity and athletic programs. SoHi has received national and state technology recognition. SoHi's Highly Qualified instructional staff has received many awards including Golden Apple Awards from the School Board, BP Teacher of Excellence awards and state/national awards such as the Milken award. SoHi was also the first school in the district to broadcast a live video stream over the Internet. Academically, SoHi students have received top acknowledgement in Future Problem Solving, Academic Decathlon, VFW Voice of Democracy and Caring for the Kenai, among others. A number of athletic teams have also garnered top GPA accolades, as well as regional and state top finishes. Soldotna High School is a proud member of the Kenai Peninsula Borough School District.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
531.00	565.00	538.00	Enrollment in ADM (9-12)	536.00	529.00	533.00

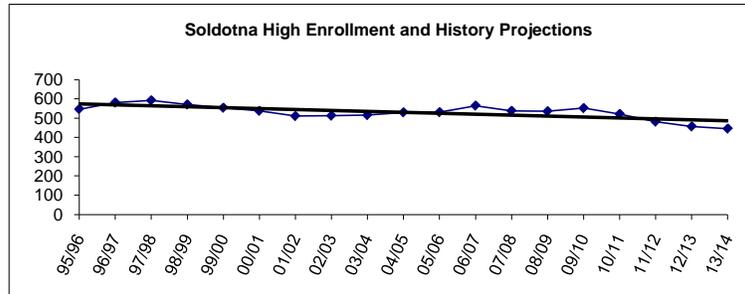
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.50	25.45	25.00	Teacher (Includes Quest)	24.00	27.00	25.50
4.00	3.70	2.00	Specialist*	2.00	3.50	3.50
5.00	5.63	7.00	Special Ed Teacher**	7.00	7.00	7.00
<u>35.50</u>	<u>36.78</u>	<u>36.00</u>	Certified Subtotal	<u>35.00</u>	<u>39.50</u>	<u>38.00</u>
5.72	6.60	11.88	Special Ed Aide	11.88	11.00	11.00
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.53	0.55	0.55	Nurse***	0.55	0.44	0.44
4.50	5.00	4.50	Support	4.50	5.00	5.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>16.69</u>	<u>18.09</u>	<u>22.87</u>	Classified Subtotal	<u>22.87</u>	<u>22.38</u>	<u>22.38</u>
<u>52.19</u>	<u>54.87</u>	<u>58.87</u>	Total	<u>57.87</u>	<u>61.88</u>	<u>60.38</u>

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

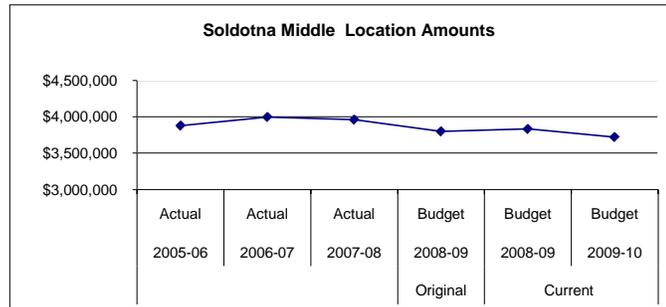


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 2,217,549	\$ 2,236,346	\$ 2,312,155	3100 Certified Salaries	\$ 2,241,485	\$ 2,158,423	\$ 2,123,250	\$ (35,173)	(2)
392,110	362,924	420,761	3200 Non-Certified Salaries	362,599	425,366	389,337	(36,029)	(8)
1,018,950	1,172,376	938,526	3500 Employee Benefits	899,603	943,566	919,321	(24,245)	(3)
<u>3,628,609</u>	<u>3,771,646</u>	<u>3,671,442</u>	Subtotal - Personnel Services	<u>3,503,687</u>	<u>3,527,355</u>	<u>3,431,908</u>	<u>(95,447)</u>	(3)
375	-	-	4100 Professional-Technical Services	-	-	-	-	-
56	182	84	4200 Travel	675	675	675	-	-
23,871	12,235	13,197	4300 Utility Services	23,539	23,539	23,539	-	-
137,871	144,027	149,848	4350 Energy	190,194	185,563	185,563	-	-
15,242	9,955	15,516	4400 Purchased Services	18,698	18,868	18,868	-	-
63,360	55,285	109,003	4500 Supplies and Materials	59,271	69,414	58,082	(11,332)	(16)
1,549	1,381	1,576	4900 Other Expenses	2,504	2,504	2,504	-	-
<u>242,324</u>	<u>223,065</u>	<u>289,224</u>	Subtotal - Other	<u>294,881</u>	<u>300,563</u>	<u>289,231</u>	<u>(11,332)</u>	(4)
<u>7,324</u>	<u>2,323</u>	<u>169</u>	5100 Equipment	-	4,382	-	(4,382)	-
<u>\$ 3,878,257</u>	<u>\$ 3,997,034</u>	<u>\$ 3,960,835</u>	Location Totals	<u>\$ 3,798,568</u>	<u>\$ 3,832,300</u>	<u>\$ 3,721,139</u>	<u>\$ (111,161)</u>	(3)



Soldotna Middle School, located in Soldotna, Alaska, was originally constructed in 1970 with the most recent renovations being completed in 2004. The facility was originally built to house 550 students in grades 7-8. Soldotna Middle School enjoys a comprehensive academic program including a wide range of elective courses. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways. It lies ten miles inland from Cook Inlet, and borders the Kenai River.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
540.00	481.00	455.00	Enrollment in ADM (7-8)	437.00	443.00	420.00

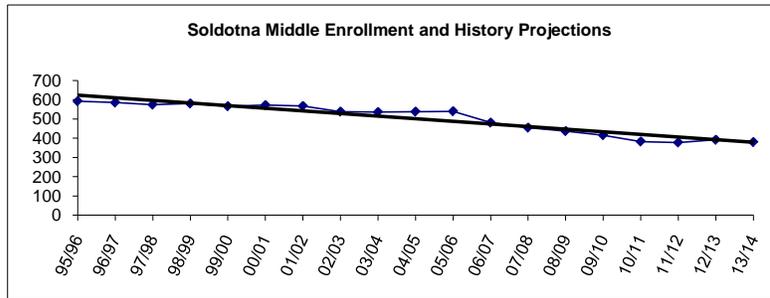
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.50	23.00	23.50	Teacher (Includes Quest)	20.50	24.50	23.00
3.00	3.00	3.60	Specialist*	3.60	2.40	2.40
9.00	9.00	8.00	Special Ed Teacher**	8.00	5.00	5.00
<u>38.50</u>	<u>37.00</u>	<u>37.10</u>	Certified Subtotal	<u>34.10</u>	<u>33.90</u>	<u>32.40</u>
2.64	2.64	2.64	Special Ed Aide	2.64	2.72	2.64
0	0.44	0.44	Aide	0.44	1.63	1.27
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.50	3.50	3.50	Support	3.00	3.00	3.00
4.00	3.50	4.00	Custodian	3.50	3.50	3.50
<u>11.46</u>	<u>10.96</u>	<u>11.46</u>	Classified Subtotal	<u>10.46</u>	<u>11.73</u>	<u>11.29</u>
<u>49.96</u>	<u>47.96</u>	<u>48.56</u>	Total	<u>44.56</u>	<u>45.63</u>	<u>43.69</u>

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



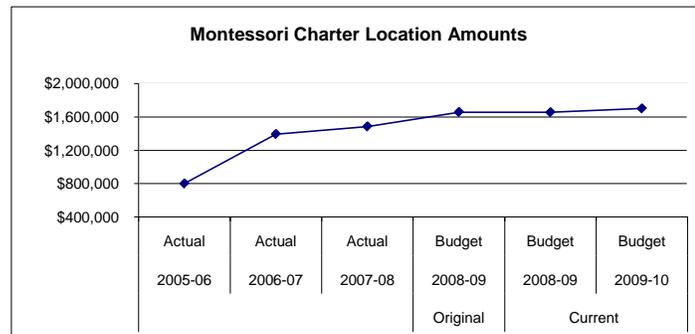
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 64 Soldotna Montessori Charter School

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 374,531	\$ 556,412	\$ 664,347	3100 Certified Salaries	\$ 669,841	\$ 669,841	\$ 671,253	\$ 1,412	0
147,828	240,698	219,954	3200 Non-Certified Salaries	236,134	236,134	239,513	3,379	1
197,890	376,367	354,325	3500 Employee Benefits	363,924	363,924	386,447	22,523	6
<u>720,249</u>	<u>1,173,477</u>	<u>1,238,626</u>	Subtotal - Personnel Services	<u>1,269,899</u>	<u>1,269,899</u>	<u>1,297,213</u>	<u>27,314</u>	<u>2</u>
11,523	16,443	12,162	4100 Professional-Technical Services	20,000	20,000	20,000	-	-
5,891	24,644	15,173	4200 Travel	20,000	20,000	20,000	-	-
1,558	988	-	4250 Student Travel	-	-	-	-	-
2,383	4,762	4,563	4300 Utility Services	4,518	4,518	30,286	25,768	570
14,349	36,645	28,399	4350 Energy	40,326	40,326	14,558	(25,768)	(64)
3,116	5,250	60,583	4400 Purchased Services	1,496	1,496	1,496	-	-
13,895	83,512	51,703	4500 Supplies and Materials	157,499	157,499	157,569	70	0
560	(4,252)	1,067	4900 Other Expenses	66,145	63,045	81,227	18,182	29
28,350	48,446	65,861	4950 Indirect Costs	78,106	78,106	78,106	-	-
<u>81,625</u>	<u>216,438</u>	<u>239,511</u>	Subtotal - Other	<u>388,090</u>	<u>384,990</u>	<u>403,242</u>	<u>18,252</u>	<u>5</u>
<u>1,620</u>	<u>4,254</u>	<u>7,136</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
<u>\$ 803,494</u>	<u>\$ 1,394,169</u>	<u>\$ 1,485,273</u>	Location Totals	<u>\$ 1,657,989</u>	<u>\$ 1,654,889</u>	<u>\$ 1,700,455</u>	<u>\$ 45,566</u>	<u>3</u>



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the Soldotna city limits. Soldotna Montessori Charter School has an enrollment of approximately 161 students in grades K-6, utilizing 7 classroom teachers, 1 half time Spanish Aide, 1 part time music teacher, 1 full time physical education teacher, 1 full time reading specialist, 4 full time classroom aides, 2 part time classroom aides, and a one-third time consulting administrator.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 64 Soldotna Montessori Charter School

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
124.00	161.00	161.00	Enrollment in ADM (K-8)	162.00	161.00	161.00

**FTE's Included In Current Budget**

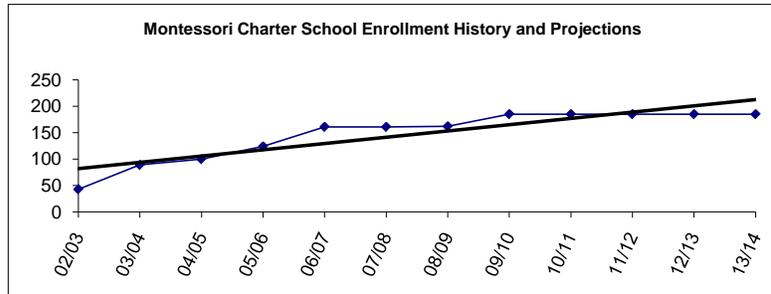
0.35	0.35	0.35	Administrator	0.35	0.35	0.35
8.01	9.00	10.00	Teacher (Includes Quest)	10.00	10.35	10.35
-	-	-	Specialist*	-	-	-
-	-	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>8.36</u>	<u>9.35</u>	<u>10.85</u>	Certified Subtotal	<u>10.85</u>	<u>11.20</u>	<u>11.20</u>
-	-	-	Special Ed Aide	-	-	-
2.89	6.16	6.41	Aide	6.41	6.34	6.41
0.23	0.32	0.32	Nurse***	0.32	0.32	0.32
0.88	1.00	1.00	Support	1.00	1.00	1.00
0.50	-	1.00	Custodian	1.00	1.00	1.00
<u>4.50</u>	<u>7.48</u>	<u>8.73</u>	Classified Subtotal	<u>8.73</u>	<u>8.66</u>	<u>8.73</u>
<u>12.86</u>	<u>16.83</u>	<u>19.58</u>	Total	<u>19.58</u>	<u>19.86</u>	<u>19.93</u>

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

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

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

**Charter school staffing is not determined by district staffing formulae**

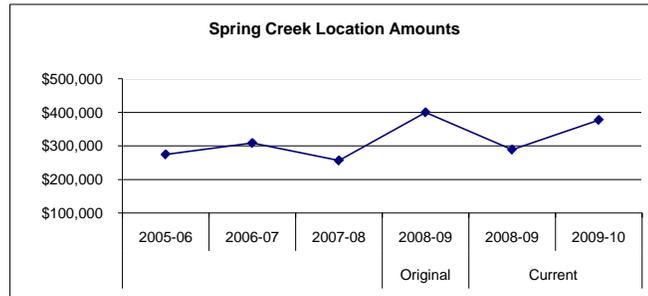


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 04 Spring Creek

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 164,680	\$ 183,547	\$ 162,158	3100 Certified Salaries	\$ 265,656	\$ 175,208	\$ 241,849	\$ 66,641	38
18,482	18,626	19,481	3200 Non-Certified Salaries	23,920	25,404	26,232	828	3
76,018	93,458	65,354	3500 Employee Benefits	95,391	73,797	97,904	24,107	33
<u>259,180</u>	<u>295,631</u>	<u>246,993</u>	Subtotal - Personnel Services	<u>384,967</u>	<u>274,409</u>	<u>365,985</u>	<u>91,576</u>	<u>33</u>
446	132	427	4200 Travel	4,217	3,717	629	(3,088)	(83)
1,146	271	268	4300 Utility Services	1,148	1,148	1,148	-	-
494	549	287	4400 Purchased Services	1,388	1,388	1,388	-	-
10,805	10,192	7,956	4500 Supplies and Materials	7,455	7,175	7,455	280	4
650	650	646	4900 Other Expenses	680	680	680	-	-
<u>13,541</u>	<u>11,794</u>	<u>9,584</u>	Subtotal - Other	<u>14,888</u>	<u>14,108</u>	<u>11,300</u>	<u>(2,808)</u>	<u>(20)</u>
<u>2,008</u>	<u>1,074</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>540</u>	<u>-</u>	<u>(540)</u>	<u>-</u>
<u>\$ 274,729</u>	<u>\$ 308,499</u>	<u>\$ 256,577</u>	Location Totals	<u>\$ 399,855</u>	<u>\$ 289,057</u>	<u>\$ 377,285</u>	<u>\$ 88,228</u>	<u>31</u>



The Spring Creek School provides educational services for students in grades 9 through 12 who are incarcerated at the Spring Creek Correctional Center, Seward, Alaska. The school is part of the Youthful Offender Program (YOP), a rehabilitation program designed specifically for youthful offenders from across the State of Alaska. The school's mission is to provide in depth, individualized instruction to students working to complete high school graduation requirements. Opportunities for vocational and post-secondary education are coordinated with the UAA Tech Prep Program through the DOC education coordinator. Mental health services and substance abuse/life skills classes are provided as part of the YOP program. The combined Spring Creek School and YOP program has become a model of education/rehabilitation for youthful offender programs around the globe. A reduced recidivism rate demonstrates the program's success when compared to recidivism rates of similar youthful offender programs nationwide.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 04 Spring Creek

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
38.00	34.00	34.00	Enrollment in ADM (K-12)	55.00	55.00	55.00

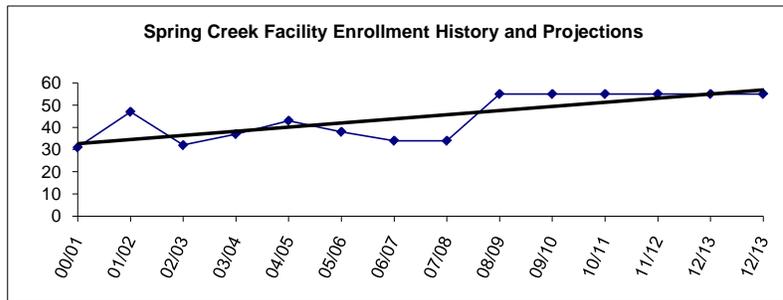
**FTE's Included In Current Budget**

1.00	1.00	0.80	Administrator	1.00	0.80	1.00
2.00	3.00	2.00	Teacher (Includes Quest)	3.00	2.00	3.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.00</u>	<u>4.00</u>	<u>2.80</u>	Certified Subtotal	<u>4.00</u>	<u>2.80</u>	<u>4.00</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.75	0.75	0.75	Support	0.75	0.88	0.88
<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	Classified Subtotal	<u>0.75</u>	<u>0.88</u>	<u>0.88</u>
<u>3.75</u>	<u>4.75</u>	<u>3.55</u>	Total	<u>4.75</u>	<u>3.68</u>	<u>4.88</u>

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

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

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

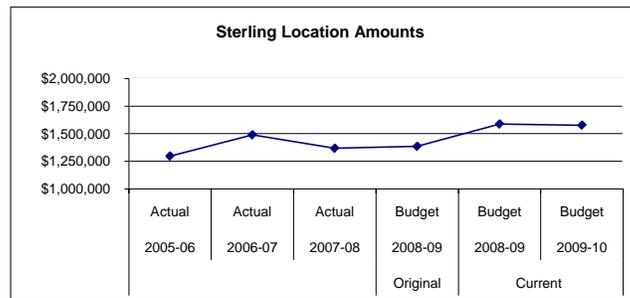


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 736,416	\$ 813,643	\$ 780,685	3100 Certified Salaries	\$ 766,925	\$ 862,791	\$ 858,122	\$ (4,669)	(1)
131,923	141,259	153,809	3200 Non-Certified Salaries	144,495	167,775	168,831	1,056	1
332,708	412,822	316,180	3500 Employee Benefits	323,534	391,877	390,600	(1,277)	(0)
<u>1,201,047</u>	<u>1,367,724</u>	<u>1,250,674</u>	Subtotal - Personnel Services	<u>1,234,954</u>	<u>1,422,443</u>	<u>1,417,553</u>	<u>(4,890)</u>	(0)
-	36	-	4200 Travel	175	175	175	-	-
15,697	12,741	12,401	4300 Utility Services	19,622	19,622	19,622	-	-
51,449	57,982	56,243	4350 Energy	104,003	102,676	102,676	-	-
5,128	5,175	4,321	4400 Purchased Services	7,413	7,413	7,413	-	-
20,494	43,861	43,779	4500 Supplies and Materials	18,419	33,708	28,089	(5,619)	(17)
790	340	544	4900 Other Expenses	919	919	1,055	136	15
<u>93,558</u>	<u>120,135</u>	<u>117,288</u>	Subtotal - Other	<u>150,551</u>	<u>164,513</u>	<u>159,030</u>	<u>(5,483)</u>	(3)
<u>3,164</u>	<u>1,499</u>	<u>82</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,297,769</u>	<u>\$ 1,489,358</u>	<u>\$ 1,368,044</u>	Location Totals	<u>\$ 1,385,505</u>	<u>\$ 1,586,956</u>	<u>\$ 1,576,583</u>	<u>\$ (10,373)</u>	(1)



Sterling Elementary School is located in Sterling, Alaska, 12 miles east of Soldotna. The building was constructed in 1958, renovated in 1983, and currently serves approximately 170 students in grades K-6. Since 2004, all teachers and teacher's aides have met the highly qualified requirements in accordance with federal regulations under No Child Left Behind. In 2005, Sterling Elementary was chosen as a NASA Explorer School and this designation has allowed Sterling students and staff to benefit from many NASA resources which enhance the classroom delivery of science, math and technology instruction. The school continues to benefit from its participation in Rural CAP's AmeriCorps program, allowing the school to be open in the evenings for healthy adult activities which have included sewing, hallwalking, volleyball, basketball, and computer time. Students in the Sterling community benefit from a variety of children's activities including band, vocal music, physical education, student council, Battle of the Books, forensics, 4-H, Girl Scouts, Boy Scouts and Boys & Girls Club sports. The school has shown positive growth in continuing to meet the Adequate Yearly Progress goals while also increasing the number of students proficient in math and language arts.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
175.00	182.00	169.00	Enrollment in ADM (K-6)	160.00	160.00	142.00

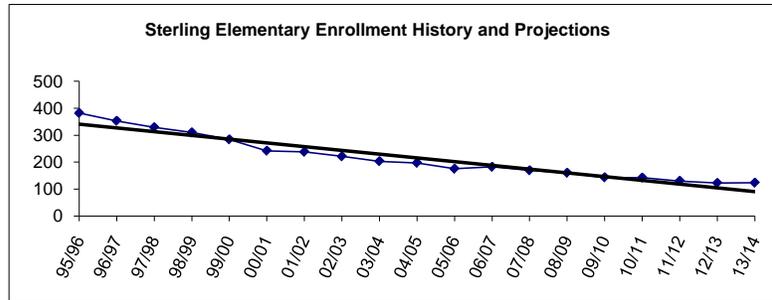
**FTE's Included In Current Budget**

1.00	0.80	0.80	Administrator	1.00	1.00	1.00
9.00	9.00	9.00	Teacher (Includes Quest)	8.00	11.00	10.00
2.00	2.67	3.00	Specialist*	2.00	0.80	0.80
1.00	1.00	1.00	Special Ed Teacher**	1.00	2.00	2.00
<u>13.00</u>	<u>13.47</u>	<u>13.80</u>	Certified Subtotal	<u>12.00</u>	<u>14.80</u>	<u>13.80</u>
0.88	0.88	0.88	Special Ed Aide	0.88	1.63	1.63
0.38	0.76	0.76	Aide	0.38	0.38	0.38
0.40	0.40	0.40	Nurse***	0.40	0.40	0.40
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>4.16</u>	<u>4.54</u>	<u>4.54</u>	Classified Subtotal	<u>4.16</u>	<u>4.91</u>	<u>4.91</u>
<u>17.16</u>	<u>18.01</u>	<u>18.34</u>	Total	<u>16.16</u>	<u>19.71</u>	<u>18.71</u>

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

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

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

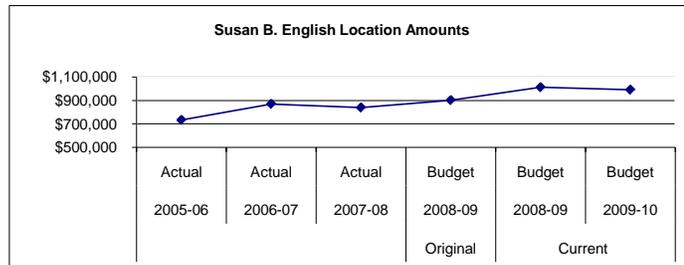


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 213,440	\$ 266,111	\$ 230,762	3100 Certified Salaries	\$ 254,979	\$ 324,746	\$ 307,927	\$ (16,819)	(5)
143,017	155,923	158,770	3200 Non-Certified Salaries	179,709	186,014	186,904	890	0
145,177	202,726	164,167	3500 Employee Benefits	181,319	215,869	212,137	(3,732)	(2)
<u>501,634</u>	<u>624,760</u>	<u>553,699</u>	Subtotal - Personnel Services	<u>616,007</u>	<u>726,629</u>	<u>706,968</u>	<u>(19,661)</u>	(3)
-	1,640	1,700	4100 Pro-Tech	-	-	-	-	-
4,071	4,007	3,175	4200 Travel	3,000	3,000	3,000	-	-
26,558	22,758	31,561	4300 Utility Services	26,601	26,601	26,601	-	-
176,004	176,973	214,046	4350 Energy	235,185	233,163	233,163	-	-
4,821	4,244	4,956	4400 Purchased Services	4,159	4,256	4,256	-	-
12,725	33,661	28,360	4500 Supplies and Materials	15,023	16,418	15,409	(1,009)	(6)
863	1,135	1,357	4900 Other Expenses	2,651	2,651	2,651	-	-
<u>225,042</u>	<u>244,418</u>	<u>285,155</u>	Subtotal - Other	<u>286,619</u>	<u>286,089</u>	<u>285,080</u>	<u>(1,009)</u>	(0)
6,821	1,315	823	5100 Equipment	-	579	-	(579)	-
<u>\$ 733,497</u>	<u>\$ 870,493</u>	<u>\$ 839,677</u>	Location Totals	<u>\$ 902,626</u>	<u>\$ 1,013,297</u>	<u>\$ 992,048</u>	<u>\$ (21,249)</u>	(2)



Susan B. English is a K-12 school located in Seldovia, housing approximately 65 students. The community is accessible only by air or water. Susan B. English's students participate in a comprehensive program which includes academic and vocational offerings, as well as music and athletics. Students consistently perform above average on standardized assessments. The climate of the school is characterized by strong parental and community support. The facility includes a large gymnasium, pool, baseball field and separate vocational building. The school employs 14 full-time and part-time staff members, as well as many volunteers.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
71.00	65.00	62.00	Enrollment in ADM (K-12)	57.00	59.00	55.00

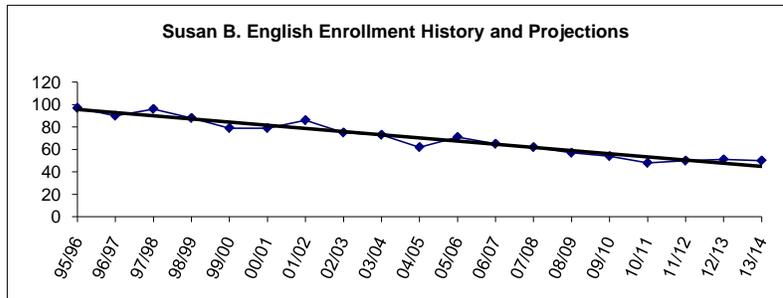
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.50	4.10	3.00	Teacher (Includes Quest)	3.00	4.50	4.00
-	-	-	Specialist*	-	-	-
0.50	0.50	0.75	Special Ed Teacher**	0.75	0.75	0.75
<u>4.50</u>	<u>5.10</u>	<u>4.25</u>	Certified Subtotal	<u>4.25</u>	<u>5.75</u>	<u>5.25</u>
0.88	1.32	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.13	0.13	0.12	Nurse***	0.12	0.13	0.13
1.25	1.25	1.25	Support	1.75	1.88	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.26</u>	<u>4.70</u>	<u>4.25</u>	Classified Subtotal	<u>4.75</u>	<u>4.89</u>	<u>4.89</u>
<u>8.76</u>	<u>9.80</u>	<u>8.50</u>	Total	<u>9.00</u>	<u>10.64</u>	<u>10.14</u>

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

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

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

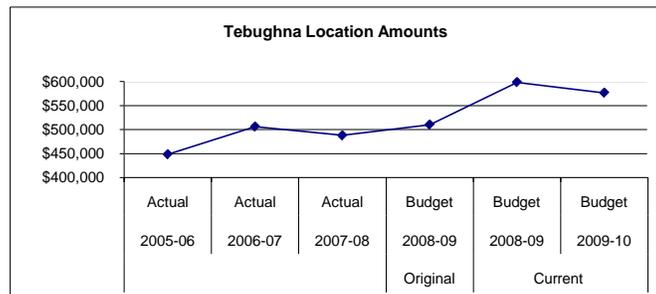


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 166,500	\$ 196,524	\$ 183,645	3100 Certified Salaries	\$ 176,558	\$ 230,545	\$ 210,289	\$ (20,256)	(9)
52,252	53,047	59,226	3200 Non-Certified Salaries	64,852	68,982	69,409	427	1
94,679	111,232	98,941	3500 Employee Benefits	95,524	119,058	112,717	(6,341)	(5)
<u>313,431</u>	<u>360,803</u>	<u>341,812</u>	Subtotal - Personnel Services	<u>336,934</u>	<u>418,585</u>	<u>392,415</u>	<u>(26,170)</u>	(6)
12,049	10,729	9,313	4200 Travel	7,000	7,000	7,000	-	-
29,761	26,780	25,120	4300 Utility Services	28,807	28,807	28,807	-	-
76,595	91,167	79,538	4350 Energy	127,110	127,110	127,110	-	-
7,760	3,334	3,716	4400 Purchased Services	1,763	1,912	11,592	9,680	506
7,420	9,372	26,589	4500 Supplies and Materials	7,159	11,686	8,070	(3,616)	(31)
-	1,075	986	4900 Other Expenses	1,515	1,515	1,515	-	-
<u>133,585</u>	<u>142,457</u>	<u>145,262</u>	Subtotal - Other	<u>173,354</u>	<u>178,030</u>	<u>184,094</u>	<u>6,064</u>	3
<u>1,678</u>	<u>2,794</u>	<u>800</u>	5100 Equipment	-	1,810	-	(1,810)	-
<u>\$ 448,694</u>	<u>\$ 506,054</u>	<u>\$ 487,874</u>	Location Totals	<u>\$ 510,288</u>	<u>\$ 598,425</u>	<u>\$ 576,509</u>	<u>\$ (21,916)</u>	(4)



Tebughna School, located in Tyonek, Alaska, was originally constructed in 1967 with the most recent renovations being completed in 1977. The facility was originally built to house 125 students in grades K-12. Tyonek lies on a bluff on the northwest shore of Cook Inlet. It is the only community in the Kenai Peninsula Borough that is not located directly on the Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
50.00	45.00	32.00	Enrollment in ADM (K-12)	34.00	36.00	38.00

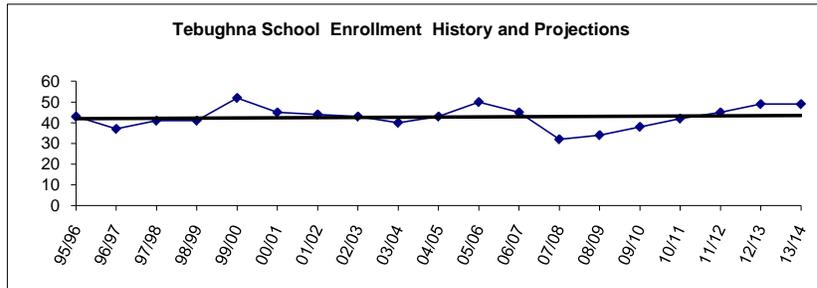
**FTE's Included In Current Budget**

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
3.00	3.00	2.50	Teacher (Includes Quest)	2.00	3.00	2.50
-	-	-	Specialist *	-	-	-
-	1.00	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>3.50</u>	<u>4.50</u>	<u>3.50</u>	Certified Subtotal	<u>3.00</u>	<u>4.00</u>	<u>3.50</u>
0.88	-	-	Special Ed Aide	-	-	-
0.10	0.10	0.08	Nurse ***	0.08	0.08	0.08
0.75	0.75	0.75	Support	0.75	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.73</u>	<u>1.85</u>	<u>1.83</u>	Classified Subtotal	<u>1.83</u>	<u>1.96</u>	<u>1.96</u>
<u>6.23</u>	<u>6.35</u>	<u>5.33</u>	Total	<u>4.83</u>	<u>5.96</u>	<u>5.46</u>

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

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

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

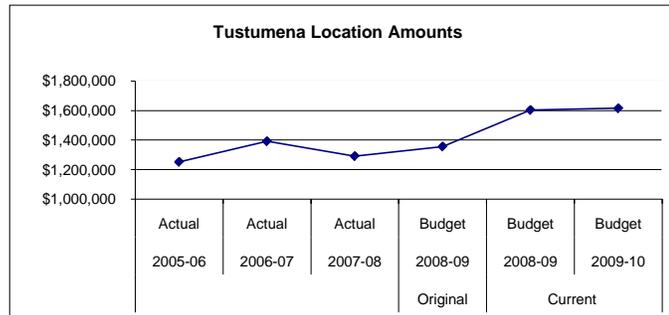


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 623,868	\$ 698,487	\$ 696,997	3100 Certified Salaries	\$ 735,459	\$ 898,619	\$ 912,490	\$ 13,871	2
199,838	172,346	164,246	3200 Non-Certified Salaries	173,492	170,515	166,883	(3,632)	(2)
315,396	380,808	289,337	3500 Employee Benefits	318,635	389,262	395,204	5,942	2
<u>1,139,102</u>	<u>1,251,641</u>	<u>1,150,580</u>	Subtotal - Personnel Services	<u>1,227,586</u>	<u>1,458,396</u>	<u>1,474,577</u>	<u>16,181</u>	1
338	91	314	4200 Travel	600	600	600	-	-
6,292	6,113	7,526	4300 Utility Services	12,444	12,444	12,444	-	-
72,762	81,373	77,125	4350 Energy	92,073	91,175	91,175	-	-
3,263	4,011	4,330	4400 Purchased Services	5,301	5,592	5,592	-	-
23,643	45,177	43,110	4500 Supplies and Materials	17,621	34,688	29,851	(4,837)	(14)
660	419	544	4900 Other Expenses	911	911	1,047	136	15
<u>106,958</u>	<u>137,184</u>	<u>132,949</u>	Subtotal - Other	<u>128,950</u>	<u>145,410</u>	<u>140,709</u>	<u>(4,701)</u>	(3)
6,215	3,204	7,604	5100 Equipment	-	67	-	(67)	(100)
<u>\$ 1,252,275</u>	<u>\$ 1,392,029</u>	<u>\$ 1,291,133</u>	Location Totals	<u>\$ 1,356,536</u>	<u>\$ 1,603,873</u>	<u>\$ 1,615,286</u>	<u>\$ 11,413</u>	1



Tustumena Elementary School, located in Kasilof, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1995. The facility was originally built to house 400 students in grades K-6. In 2007-08 the school's enrollment ranged from 157-159 pupils and features a full day Kindergarten program. Kasilof is located on the east shore of Cook Inlet on the Kenai Peninsula, twelve miles south of the "Twin Cities" of Kenai and Soldotna.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
160.00	168.00	157.00	Enrollment in ADM (K-6)	142.00	154.00	147.00

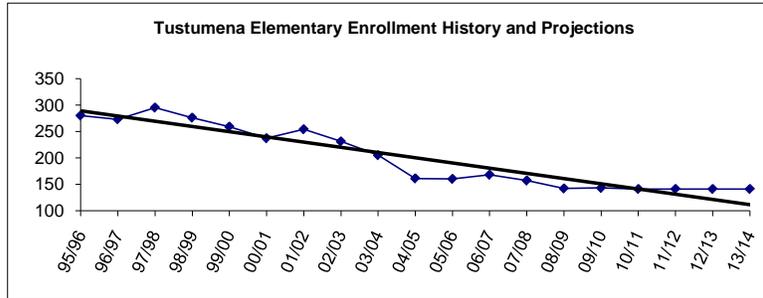
**FTE's Included In Current Budget**

1.00	0.80	0.80	Administrator	0.80	1.00	1.00
8.00	8.00	8.00	Teacher (Includes Quest)	7.50	10.00	10.00
1.00	1.00	-	Specialist*	-	0.95	0.95
2.00	1.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>12.00</u>	<u>10.80</u>	<u>10.80</u>	Certified Subtotal	<u>10.30</u>	<u>13.95</u>	<u>13.95</u>
0.88	1.26	1.26	Special Ed Aide	1.26	1.26	1.26
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.34	0.35	0.35	Nurse***	0.35	0.35	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>4.60</u>	<u>4.99</u>	<u>4.99</u>	Classified Subtotal	<u>4.99</u>	<u>4.99</u>	<u>4.84</u>
<u>16.60</u>	<u>15.79</u>	<u>15.79</u>	Total	<u>15.29</u>	<u>18.94</u>	<u>18.79</u>

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

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

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



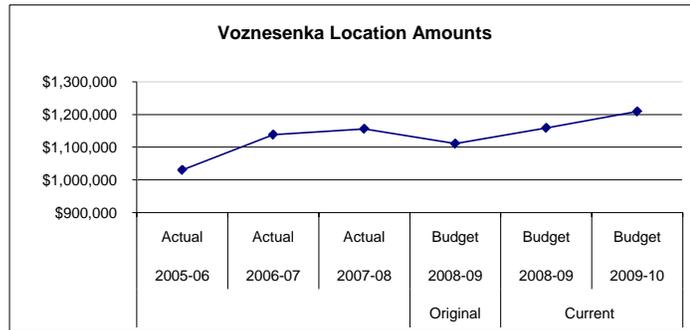
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 53 Voznesenka Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 470,020	\$ 486,636	\$ 512,507	3100 Certified Salaries	\$ 494,303	\$ 521,838	\$ 555,140	\$ 33,302	6
179,880	183,127	188,468	3200 Non-Certified Salaries	192,932	192,178	195,354	3,176	2
274,501	319,603	271,718	3500 Employee Benefits	270,742	289,699	305,612	15,913	5
<u>924,401</u>	<u>989,366</u>	<u>972,693</u>	Subtotal - Personnel Services	<u>957,977</u>	<u>1,003,715</u>	<u>1,056,106</u>	<u>52,391</u>	5
756	787	1,020	4200 Travel	1,000	1,000	1,000	-	-
21,343	54,585	73,319	4300 Utility Services	62,003	62,003	62,003	-	-
19,189	23,575	22,352	4350 Energy	23,495	23,495	23,495	-	-
46,925	51,628	51,834	4400 Purchased Services	51,569	51,617	51,617	-	-
14,135	15,840	33,931	4500 Supplies and Materials	13,568	15,851	13,644	(2,207)	(14)
819	742	1,111	4900 Other Expenses	1,365	1,365	1,365	-	-
<u>103,167</u>	<u>147,157</u>	<u>183,567</u>	Subtotal - Other	<u>153,000</u>	<u>155,331</u>	<u>153,124</u>	<u>(2,207)</u>	(1)
<u>3,211</u>	<u>1,856</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,030,779</u>	<u>\$ 1,138,379</u>	<u>\$ 1,156,260</u>	Location Totals	<u>\$ 1,110,977</u>	<u>\$ 1,159,046</u>	<u>\$ 1,209,230</u>	<u>\$ 50,184</u>	4



Voznesenka School, located in the Village of Voznesenka just outside Homer, Alaska, is housed in a facility leased from the Village of Voznesenka, and three portable units belonging to the Kenai Peninsula Borough. The leased facility has been the home of Voznesenka School since 1988 and currently houses students in grades K-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 53 Voznesenka Elementary / High

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
126.00	126.00	115.00	Enrollment in ADM (K-12)	116.00	117.00	112.00

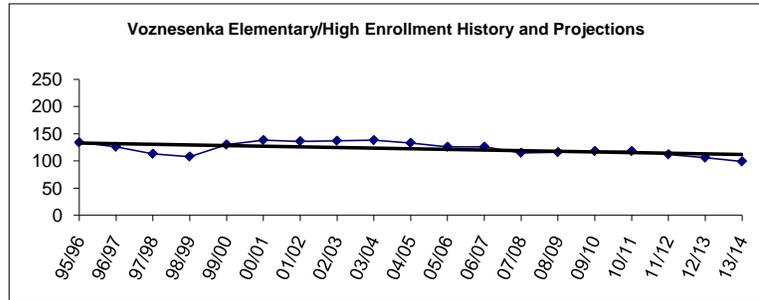
**FTE's Included In Current Budget**

0.60	0.60	0.50	Administrator	0.50	0.50	0.50
7.50	7.50	7.00	Teacher (Includes Quest)	6.50	7.10	7.60
-	-	-	Specialist*	-	0.13	0.13
0.75	0.75	0.75	Special Ed Teacher**	0.75	0.75	0.75
<u>8.85</u>	<u>8.85</u>	<u>8.25</u>	Certified Subtotal	<u>7.75</u>	<u>8.48</u>	<u>8.98</u>
1.26	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.64	2.64	2.64	Aide	2.64	2.64	2.64
0.28	0.28	0.27	Nurse***	0.27	0.25	0.25
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>6.18</u>	<u>5.80</u>	<u>5.79</u>	Classified Subtotal	<u>5.79</u>	<u>5.77</u>	<u>5.77</u>
<u>15.03</u>	<u>14.65</u>	<u>14.04</u>	Total	<u>13.54</u>	<u>14.25</u>	<u>14.75</u>

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

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

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

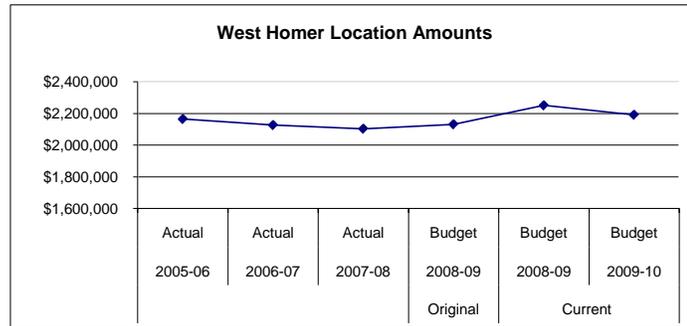


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 1,192,019	\$ 1,108,516	\$ 1,139,437	3100 Certified Salaries	\$ 1,208,462	\$ 1,217,420	\$ 1,194,016	\$ (23,404)	(2)
219,499	214,324	238,716	3200 Non-Certified Salaries	233,208	273,756	256,632	(17,124)	(6)
548,276	596,836	481,075	3500 Employee Benefits	514,874	559,950	549,366	(10,584)	(2)
<u>1,959,794</u>	<u>1,919,676</u>	<u>1,859,228</u>	Subtotal - Personnel Services	<u>1,956,544</u>	<u>2,051,126</u>	<u>2,000,014</u>	<u>(51,112)</u>	(2)
-	1,240	-	4100 Professional-Technical Services	-	-	-	-	-
722	385	772	4200 Travel	700	700	700	-	-
21,040	14,777	12,308	4300 Utility Services	20,340	20,340	20,340	-	-
134,266	115,817	168,698	4350 Energy	117,740	117,740	117,740	-	-
9,171	9,628	9,164	4400 Purchased Services	9,304	10,162	10,162	-	-
31,337	62,077	51,997	4500 Supplies and Materials	25,650	48,809	40,812	(7,997)	(16)
778	701	1,027	4900 Other Expenses	1,080	1,080	1,080	-	-
<u>197,314</u>	<u>204,625</u>	<u>243,966</u>	5100 Equipment	<u>174,814</u>	<u>198,831</u>	<u>190,834</u>	<u>(7,997)</u>	(4)
<u>7,278</u>	<u>2,279</u>	<u>135</u>	Subtotal - Equipment	<u>-</u>	<u>600</u>	<u>-</u>	<u>(600)</u>	-
<u>\$ 2,164,386</u>	<u>\$ 2,126,580</u>	<u>\$ 2,103,329</u>	Location Totals	<u>\$ 2,131,358</u>	<u>\$ 2,250,557</u>	<u>\$ 2,190,848</u>	<u>\$ (59,709)</u>	(3)



West Homer Elementary School, located in Homer, Alaska, was constructed in 1997. The facility currently houses students in grades 3-6. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
243.00	223.00	240.00	Enrollment in ADM (3-6)	235.00	256.00	247.00

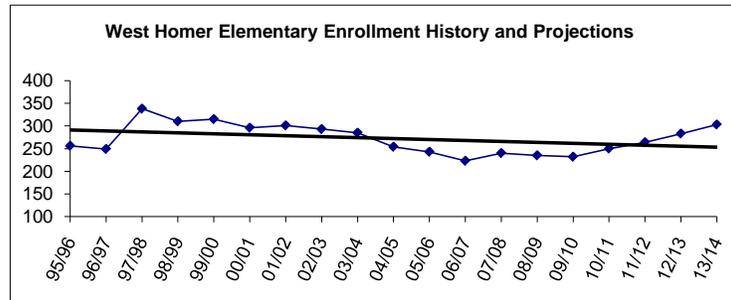
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	13.00	13.00	Teacher (Includes Quest)	13.00	13.00	12.50
2.50	2.50	2.50	Specialist*	2.50	2.39	2.39
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>20.50</u>	<u>19.50</u>	<u>19.50</u>	Certified Subtotal	<u>19.50</u>	<u>19.39</u>	<u>18.89</u>
1.76	1.76	1.76	Special Ed Aide	1.76	2.64	2.64
0.38	0.38	0.38	Aide	0.38	0.82	0.82
0.79	0.65	0.65	Nurse***	0.65	0.56	0.56
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.50	2.94	2.50
<u>6.43</u>	<u>6.29</u>	<u>6.29</u>	Classified Subtotal	<u>6.29</u>	<u>7.96</u>	<u>7.52</u>
<u>26.93</u>	<u>25.79</u>	<u>25.79</u>	Total	<u>25.79</u>	<u>27.35</u>	<u>26.41</u>

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

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

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



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 31,903	\$ 33,215	\$ 34,442	3200 Non-Certified Salaries	\$ 34,260	\$ 34,260	\$ 34,254	\$ (6)	(0)
45,311	53,369	57,857	3500 Employee Benefits	74,126	71,158	84,190	13,032	18
<u>77,214</u>	<u>86,584</u>	<u>92,299</u>	Subtotal - Personnel Services	<u>108,386</u>	<u>105,418</u>	<u>118,444</u>	<u>13,026</u>	
109,088	87,931	74,715	4100 Professional-Technical Services	119,354	119,354	119,354	-	-
32,773	38,401	38,021	4200 Travel	35,017	35,017	35,017	-	-
1,095	1,028	968	4300 Utility Services	1,500	1,500	1,500	-	-
5,092	5,909	4,695	4400 Purchased Services	5,250	5,250	5,250	-	-
6,339	3,885	9,705	4500 Supplies and Materials	2,500	5,000	5,000	-	-
18,270	19,980	20,520	4800 Tuition and Stipends	20,520	20,520	38,400	17,880	79
21,589	21,459	23,391	4900 Other Expenses	25,185	22,685	22,685	-	-
<u>194,246</u>	<u>178,593</u>	<u>172,015</u>	Subtotal - Other	<u>209,326</u>	<u>209,326</u>	<u>227,206</u>	<u>17,880</u>	9
-	-	6,370	5100 Equipment	-	-	-	-	-
<u>\$ 271,460</u>	<u>\$ 265,177</u>	<u>\$ 270,684</u>	Location Totals	<u>\$ 317,712</u>	<u>\$ 314,744</u>	<u>\$ 345,650</u>	<u>\$ 30,906</u>	10

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

**Major long-term issues and concerns:** Graduation rates, equity between various types of schools, quality education, vocational education and low Pupil/Teacher ratios

**Objectives - FY10 Budget Highlights:** 1. Students Success: All graduates will be prepared to pursue the educational and/or vocational pathway of choice. 2. Engagement: Increase parent, student and community engagement. 3. Communication: Improve constituent communication. 4. Student Dropouts/Graduates: Increase graduation rates and decrease dropout rates.

**Previous year accomplishments:** Working with borough assembly to secure funding to the cap; continuing support of low PTR; working for equity amongst locations

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Classified Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 128,518	\$ 125,690	\$ 128,896	3100 Certified Salaries	\$ 125,174	\$ 127,032	\$ 127,032	\$ -	-
61,940	62,430	71,389	3200 Non-Certified Salaries	76,421	83,257	84,493	1,236	1
57,861	68,995	62,627	3500 Employee Benefits	66,423	69,681	70,831	1,150	2
<u>248,319</u>	<u>257,115</u>	<u>262,912</u>	Subtotal - Personnel Services	<u>268,018</u>	<u>279,970</u>	<u>282,356</u>	<u>2,386</u>	1
-	1,650	-	4100 Professional-Technical Services	9,000	14,000	14,000	-	-
26,350	31,563	25,745	4200 Travel	22,345	22,345	22,345	-	-
10,633	13,608	13,717	4300 Utility Services	14,325	14,325	14,325	-	-
1,767	682	750	4400 Purchased Services	19,136	13,448	13,448	-	-
11,261	11,925	16,468	4500 Supplies and Materials	12,201	12,201	12,201	-	-
2,848	1,767	3,314	4900 Other Expenses	4,500	5,600	5,600	-	-
<u>52,859</u>	<u>61,195</u>	<u>59,994</u>	Subtotal - Other	<u>81,507</u>	<u>81,919</u>	<u>81,919</u>	<u>-</u>	-
<u>2,174</u>	<u>407</u>	<u>1,040</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 303,352</u>	<u>\$ 318,717</u>	<u>\$ 323,946</u>	Location Totals	<u>\$ 349,525</u>	<u>\$ 361,889</u>	<u>\$ 364,275</u>	<u>\$ 2,386</u>	1

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

**Major long-term issues and concerns:** Encourage and support district-wide focus on Quality Learning methods to promote student success, encourage increased collaboration between all staff and use of quality processes to promote efficiencies. Re-evaluate and re-apply for APEX (Alaska Performance Excellence) Award.

**Objectives - FY10 Budget Highlights:** Use of stimulus funding to improve student learning opportunities through technology; review and consideration of use of space.

**Previous Year accomplishments:** Application for APEX (Alaska Performance Excellence) Award which allowed the administration to begin examining the district in seven areas: leadership, strategic planning, customer and market focus, measurement analysis and knowledge management, workforce focus, process management and results.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.50</u>	Support	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u>1.00</u>	<u>1.00</u>	<u>1.50</u>	Classified Subtotal	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.50</u></u>	Total	<u><u>2.50</u></u>	<u><u>2.50</u></u>	<u><u>2.50</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 72 Assistant Superintendent Instructional Support

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 109,526	\$ 111,048	\$ 180	3100 Certified Salaries	\$ -		\$ -	\$ -	-
26,439	36,319	118,936	3200 Non-Certified Salaries	137,166	137,166	138,343	1,177	1
44,093	51,082	46,518	3500 Employee Benefits	57,172	56,789	68,827	12,038	21
<u>180,058</u>	<u>198,449</u>	<u>165,634</u>	Subtotal - Personnel Services	<u>194,338</u>	<u>193,955</u>	<u>207,170</u>	<u>13,215</u>	<u>7</u>
730	-	44,528	4100 Professional-Technical Services	50,000	50,000	50,000	-	-
12,576	17,216	8,536	4200 Travel	10,102	10,102	10,102	-	-
4,399	5,259	5,621	4300 Utility Services	6,210	6,210	6,210	-	-
9,748	10,276	11,811	4350 Energy	26,023	26,023	26,023	-	-
221,801	240,766	244,391	4400 Purchased Services	244,091	244,318	244,318	-	-
508,174	444,828	388,913	4450 Insurance Premiums	388,913	388,913	448,395	59,482	15
10,928	9,657	5,637	4500 Supplies and Materials	13,670	13,670	13,670	0	0
549	878	887	4900 Other Expenses	2,328	2,328	2,328	-	-
<u>768,905</u>	<u>728,880</u>	<u>710,324</u>	Subtotal - Other	<u>741,337</u>	<u>741,564</u>	<u>801,046</u>	<u>59,482</u>	<u>8</u>
551	4,746	(265)	5100 Equipment	-	-	-	-	-
<u>\$ 949,514</u>	<u>\$ 932,075</u>	<u>\$ 875,693</u>	Location Totals	<u>\$ 935,675</u>	<u>\$ 935,519</u>	<u>\$ 1,008,216</u>	<u>\$ 72,697</u>	<u>8</u>

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

**Major long-term issues and concerns:** Critical Incident Plan oversight; Charter School liaison; development of District policies and Administrative regulations; negotiation of lease agreements and contracts; respond to public needs; coordinate with legislature and borough governments

**Objectives - FY10 Budget Highlights:** Increases in insurance premiums for district liability insurance

**Previous Year accomplishments:** Conservation programs resulted in increased and continued energy savings. Coordination of efforts allowed for continued operation of school facilities with minimal disruption to instruction and school activities by volcanic eruptions, forest fires and floods.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 72 Assistant Superintendent Administrative Services

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	-	Assistant Superintendent	-		
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	-	Certified Subtotal	-	-	-
		1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	1.50
0.50	0.50	1.50	Classified Subtotal	1.50	1.50	2.50
1.50	1.50	1.50	Total	1.50	1.50	2.50

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 73 Assistant Superintendent Instruction

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 124,222	\$ 138,534	\$ 130,685	3100 Certified Salaries	\$ 140,666	\$ 135,412	\$ 135,412	\$ -	-
49,164	52,325	47,216	3200 Non-Certified Salaries	52,426	52,426	53,509	1,083	2
53,602	70,037	49,828	3500 Employee Benefits	56,180	56,506	57,387	881	2
<u>226,988</u>	<u>260,896</u>	<u>227,729</u>	Subtotal - Personnel Services	<u>249,272</u>	<u>244,344</u>	<u>246,308</u>	<u>1,964</u>	1
-	38,473	350	4100 Professional-Technical Services	3,900	3,900	3,900	-	-
11,786	16,346	13,060	4200 Travel	12,000	18,800	18,800	-	-
6,004	5,822	5,149	4300 Utility Services	5,490	5,490	5,490	-	-
861	773	14,248	4400 Purchased Services	41,180	34,698	41,198	6,500	19
6,993	11,037	5,215	4500 Supplies and Materials	6,345	6,345	6,345	-	-
57,592	67,652	53,885	4900 Other Expenses	107,672	107,672	107,672	-	-
<u>83,236</u>	<u>140,103</u>	<u>91,907</u>	Subtotal - Other	<u>176,587</u>	<u>176,905</u>	<u>183,405</u>	<u>6,500</u>	4
<u>3,242</u>	<u>3,983</u>	<u>723</u>	5100 Equipment	-	-	-	-	-
<u>\$ 313,466</u>	<u>\$ 404,982</u>	<u>\$ 320,359</u>	Location Totals	<u>\$ 425,859</u>	<u>\$ 421,249</u>	<u>\$ 429,713</u>	<u>\$ 8,464</u>	2

**Function:** The Instruction Department manages and directs daily operations of the instructional programs for the District and supervises districtwide student discipline and attendance.

**Major long-term issues and concerns:** Learning Goals (including common vocabulary); Common Assessments; Reporting learning without including behavior; Improvement Through Collaboration

**Objectives - FY10 Budget Highlights:** Use of stimulus funds to support students through technology; develop Individual Learning Pathway for each student; increase graduation rate/decrease dropout rate; implement professional development plan; facilitate collaboration and continuous improvement for students and staff districtwide.

**Previous Year accomplishments:** Response to Intervention (RTI) process implemented for grades K-8. Distance education expansion to include all District schools completed. Work Force Development courses expanded to all major high schools. Comprehensive Professional Development Plan initiated.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 73 Assistant Superintendent Instruction

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	2.00	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>3.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>2.00</u>	<u>4.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures

Date: 01/10/06

Location: 74 Fiscal Services

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ -	\$ -	\$ 240	3200 Non-Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
485,249	520,720	605,554	3200 Non-Certified Salaries	513,168	553,004	552,364	(640)	(0)
186,758	231,195	251,252	3500 Employee Benefits	242,620	280,188	272,129	(8,059)	(3)
<u>672,007</u>	<u>751,915</u>	<u>857,046</u>	Subtotal - Personnel Services	<u>755,788</u>	<u>833,192</u>	<u>824,493</u>	<u>(8,699)</u>	(1)
26,000	17,500	40,500	4100 Professional-Technical Services	27,500	27,500	54,000	26,500	96
4,602	7,071	9,579	4200 Travel	6,750	6,750	6,750	-	-
14,936	16,520	15,560	4300 Utility Services	14,740	14,740	14,740	-	-
1,381	552	2,654	4400 Purchased Services	3,889	4,918	4,918	-	-
11,930	9,689	8,540	4500 Supplies and Materials	11,300	11,300	11,300	-	-
3,300	1,505	2,870	4900 Other Expenses	1,315	1,315	1,315	-	-
(141,863)	(121,995)	(171,414)	4950 Indirect Costs	-	-	-	-	-
<u>(79,714)</u>	<u>(69,158)</u>	<u>(91,711)</u>	Subtotal - Other	<u>65,494</u>	<u>66,523</u>	<u>93,023</u>	<u>26,500</u>	40
<u>2,836</u>	<u>18,582</u>	<u>15,756</u>	5100 Equipment	-	-	-	-	-
<u>\$ 595,129</u>	<u>\$ 701,339</u>	<u>\$ 781,091</u>	Location Totals	<u>\$ 821,282</u>	<u>\$ 899,715</u>	<u>\$ 917,516</u>	<u>\$ 17,801</u>	2

**Function:** To provide excellent customer service in support of the classroom; budget development and reporting; annual financial audit and reporting; enrollment as it pertains to state funding; management of district finances

**Major long-term issues and concerns:** The Finance Department oversees all accounting functions for all funds for the District, including payroll, accounts payable, fixed assets, risk management, budgeting and financial reporting. The department is also actively involved in Legislative education relative to school funding issues. There are nine individuals supporting this level of the Kenai Peninsula Borough School District. The Finance Department's primary internal customers are school secretaries and bookkeepers who support building administrators.

**Objectives - FY10 Budget Highlights:** Implement background checks for volunteers districtwide; evaluate and update budget process

**Previous Year accomplishments:** Award of Excellence in Financial Reporting for FY08 CAFR document; Meritorious Budget Award for FY09 Budget Document; compliance by 1-1-09 with IRS regulation changes regarding 403(b) plans.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
6.50	7.50	7.50	Support	7.50	8.50	8.50
7.50	8.50	8.50	Classified Subtotal	8.50	9.50	9.50
7.50	8.50	8.50	Total	8.50	9.50	9.50

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 97,386	\$ 106,396	\$ 107,426	3100 Certified Salaries	\$ 108,362	\$ 108,440	\$ 108,440	\$ -	-
37,537	40,588	30,717	3200 Non-Certified Salaries	44,294	79,500	81,287	1,787	2
48,721	59,536	42,564	3500 Employee Benefits	50,076	72,068	73,704	1,636	2
<u>183,644</u>	<u>206,520</u>	<u>180,707</u>	Subtotal - Personnel Services	<u>202,732</u>	<u>260,008</u>	<u>263,431</u>	<u>3,423</u>	1
-	-	1,500	4100 Professional-Technical Services	750	750	750	-	-
6,472	7,293	8,952	4200 Travel	5,227	5,227	7,777	2,550	49
745	384	205	4300 Utility Services	929	929	929	-	-
187	253	424	4400 Purchased Services	850	850	850	-	-
7,171	6,943	8,135	4500 Supplies and Materials	9,750	26,801	26,801	-	-
99	74	49	4900 Other Expenses	1,820	920	920	-	-
<u>14,674</u>	<u>14,947</u>	<u>19,265</u>	Subtotal - Other	<u>19,326</u>	<u>35,477</u>	<u>38,027</u>	<u>2,550</u>	7
1,643	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 199,961</u>	<u>\$ 221,467</u>	<u>\$ 199,972</u>	Location Totals	<u>\$ 222,058</u>	<u>\$ 295,485</u>	<u>\$ 301,458</u>	<u>\$ 5,973</u>	2

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

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

**Objectives - FY10 Budget Highlights:** Refine energy management program; teacher housing at remote sites; portable locations; DEED grant/debt reimbursement application process

**Previous Year accomplishments:** Completion of Nanwalek teacherage duplex; established Pool Supervisor for district; Energy Rebate for schools.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	2.00	2.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 311,273	\$ 326,977	\$ 342,206	3200 Non-Certified Salaries	\$ 319,398	\$ 305,668	\$ 308,599	\$ 2,931	1
132,741	157,366	166,904	3500 Employee Benefits	163,377	163,214	166,315	3,101	2
444,014	484,343	509,110	Subtotal - Personnel Services	482,775	468,882	474,914	6,032	1
4,135	3,131	2,851	4200 Travel	3,090	3,365	3,365	-	-
5,066	4,667	4,155	4300 Utility Services	7,526	7,526	7,526	-	-
71,473	82,763	86,135	4350 Energy	95,882	95,882	95,882	-	-
7,668	12,174	10,743	4400 Purchased Services	24,964	22,598	22,873	275	1
44,945	(18,387)	27,606	4500 Supplies and Materials	22,930	27,930	27,930	-	-
401	863	810	4900 Other Expenses	250	1,970	1,970	-	-
(252,850)	(244,029)	(342,827)	4950 Indirect Costs	-	-	-	-	-
(119,162)	(158,818)	(210,527)	Subtotal - Other	154,642	159,271	159,546	275	0
14,692	71,800	1,770	5100 Equipment	-	630	-	(630)	(100)
\$ 339,544	\$ 397,325	\$ 300,353	Location Totals	\$ 637,417	\$ 628,783	\$ 634,460	\$ 5,677	1

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

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

**Objectives - FY10 Budget Highlights:** Purchasing is working to streamline the bidding process through use of commodity codes. The warehouse is exploring use of bar codes as a tool to manage inventory.

**Previous Year accomplishments:** Purchasing initiated emailing Purchase Orders to vendors, processed a record number (36) of bids and began review and update of vendor file. Warehouse, in addition to regular weekly deliveries to schools and departments, moved River City Academy (RCA) to Skyview campus and moved OT/PT equipment to portables previously occupied by RCA.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
6.50	6.50	6.50	Support	6.50	6.50	6.50
-	-	-	Custodian	-	-	-
6.50	6.50	6.50	Classified Subtotal	6.50	6.50	6.50
<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	Total	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 101,423	\$ 109,889	\$ 107,366	3100 Certified Salaries	\$ 117,812	\$ 117,140	\$ 117,890	\$ 750	1
325,761	322,546	433,277	3200 Non-Certified Salaries	637,499	616,351	646,526	30,175	5
140,367	171,405	196,647	3500 Employee Benefits	257,756	255,309	267,283	11,974	5
<u>567,551</u>	<u>603,840</u>	<u>737,290</u>	Subtotal - Personnel Services	<u>1,013,067</u>	<u>988,800</u>	<u>1,031,699</u>	<u>42,899</u>	<u>4</u>
7,750	17,491	18,035	4100 Professional-Technical Services	27,250	28,750	28,750	-	-
44,047	32,135	36,957	4200 Travel	46,905	35,955	45,955	10,000	28
9,145	9,071	8,570	4300 Utility Services	9,101	9,101	9,101	-	-
6,802	9,528	30,274	4400 Purchased Services	70,750	82,584	82,584	-	-
15,446	19,049	14,629	4500 Supplies and Materials	21,683	19,683	19,683	-	-
15,811	18,047	23,254	4900 Other Expenses	33,082	33,082	33,082	-	-
<u>99,001</u>	<u>105,321</u>	<u>131,719</u>	Subtotal - Other	<u>208,771</u>	<u>209,155</u>	<u>219,155</u>	<u>10,000</u>	<u>5</u>
<u>7,046</u>	<u>1,146</u>	<u>4,759</u>	5100 Equipment	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>(100)</u>
<u>\$ 673,598</u>	<u>\$ 710,307</u>	<u>\$ 873,768</u>	Location Totals	<u>\$ 1,221,838</u>	<u>\$ 1,199,955</u>	<u>\$ 1,250,854</u>	<u>\$ 50,899</u>	<u>4</u>

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

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

**Objectives - FY10 Budget Highlights:** Job descriptions, work study and classification report for support employees; completion of negotiations and implementation of new bargaining agreements; transition of third party administrator for health care plan; revise and update evaluation handbooks.

**Previous Year accomplishments:** Implemented pilot background check program for volunteers. Interest Based Bargaining training and collective bargaining meetings conducted the last half of the fiscal year. Transition to new Third Party Administrator for health care and prescription programs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
5.00	5.00	6.50	Support	6.50	6.50	6.50
<u>5.00</u>	<u>5.00</u>	<u>6.50</u>	Classified Subtotal	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>
<u>6.00</u>	<u>6.00</u>	<u>7.50</u>	Total	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 702,276	\$ 794,127	\$ 797,135	3200 Non-Certified Salaries	\$ 839,958	\$ 816,133	\$ 824,351	\$ 8,218	1
257,559	335,285	347,888	3500 Employee Benefits	359,344	373,417	379,240	5,823	2
<u>959,835</u>	<u>1,129,412</u>	<u>1,145,023</u>	Subtotal - Personnel Services	<u>1,199,302</u>	<u>1,189,550</u>	<u>1,203,591</u>	<u>14,041</u>	1
7,590	7,170	232	4100 Professional-Technical Services	12,000	6,000	6,000	-	-
20,674	25,183	25,509	4200 Travel	22,000	22,000	22,000	-	-
4,222	3,367	2,226	4300 Utility Services	12,767	12,767	12,767	-	-
466,904	456,262	435,372	4400 Purchased Services	526,593	502,593	502,593	-	-
43,358	31,135	72,782	4500 Supplies and Materials	16,650	30,650	30,650	-	-
-	700	-	4900 Other Expenses	940	940	940	-	-
<u>542,748</u>	<u>523,817</u>	<u>536,121</u>	Subtotal - Other	<u>590,950</u>	<u>574,950</u>	<u>574,950</u>	<u>-</u>	-
<u>(4,672)</u>	<u>5,176</u>	<u>(9,122)</u>	5100 Equipment	<u>3,000</u>	<u>19,000</u>	<u>19,000</u>	<u>-</u>	-
<u>\$ 1,497,911</u>	<u>\$ 1,658,405</u>	<u>\$ 1,672,022</u>	Location Totals	<u>\$ 1,793,252</u>	<u>\$ 1,783,500</u>	<u>\$ 1,797,541</u>	<u>\$ 14,041</u>	1

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

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

**Objectives - FY10 Budget Highlights:** Wireless access installation; major network upgrades; develop 2010-2013 Tech Plan program; Federal E-Rate program application

**Previous Year accomplishments:** Substantial system and infrastructure upgrades. Evaluated wireless systems and installed at Nikiski HS, Razdolna, Seward HS and Nikiski Northstar. Bridged Kachemak Selo and Razdolna data circuits into Voznesenka T1 via a wireless shot across Kachemak Bay to Bradley Lake facility and back to Voznesenka. Continued significant work on APECS.net software system after initial conversion. Planned and Implemented AASB CDL 1:1 laptop initiative at Nikiski HS and Razdolna. Completed Year 9 of Tech Plan. Evaluated Internet filters and awarded 3 year contract. Successfully negotiated 10 year contract with HEA and ACS for fiber network.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
10.75	10.75	10.75	Support	10.75	10.75	10.75
11.75	11.75	11.75	Classified Subtotal	11.75	11.75	11.75
11.75	11.75	11.75	Total	11.75	11.75	11.75

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	-	-
-	-	-	3200 Non-Certified Salaries	-	-	-	-	-
-	-	-	3500 Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional-Technical Services	-	-	-	-	-
-	-	2,812	4200 Travel	-	-	-	-	-
-	-	1,585	4300 Utility Services	66,000	66,000	100,000	34,000	52
38,948	102,437	66,305	4400 Purchased Services	137,800	52,497	21,000	(31,497)	(60)
40,460	(314)	75,726	4500 Supplies and Materials	42,700	44,240	280,200	235,960	533
-	-	-	4900 Other Expenses	-	-	-	-	-
79,408	102,123	146,428	Subtotal - Other	246,500	162,737	401,200	238,463	147
228,922	276,840	330,693	5100 Equipment	389,820	373,533	244,800	(128,733)	(34)
<u>\$ 308,330</u>	<u>\$ 378,963</u>	<u>\$ 477,121</u>	Location Totals	<u>\$ 636,320</u>	<u>\$ 536,270</u>	<u>\$ 646,000</u>	<u>\$ 109,730</u>	20

KPBSD has made extensive use of the E-Rate funding from the very beginning of the program. It has always been the intent of the district administration to maximize the benefit we could receive from the E-Rate program. As of the end of FY09, the district has received 5.2 million dollars in E-Rate subsidy. Although the main purpose given for the E-Rate program is to connect classrooms and libraries to the Internet, our buildings were some of the 14% of classrooms nationwide that were already wired at the beginning of the program. Our wiring head start was a real advantage. As other districts struggled with the time-intensive process of wiring schools in the early E-rate years, we were already moving on to other things, like fiber optic networks, and more significantly, an entire technology overhaul district-wide.

Historically, in times of economic difficulties, technology equipment seems to be cut from the school district budget. The lack of a consistent, stable, sustainable technology funding direction hampered district technology efforts for 20 years. The E-rate program provided us with reliable funding, year after year, that allowed the district to move forward in a well thought out district technology initiative that provided high quality technology to all our children.

E-rate doesn't subsidize all our technology needs. Computers from Connections and dedicating annual E-rate revenue back into technology are the key components that have made our district technology plan sustainable for the past 10 years and have put us near the front of the class in technology.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/13/09

Location: 81 Pupil Services

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 335,457	\$ 461,558	\$ 504,704	3100 Certified Salaries	\$ 723,204	\$ 1,157,390	\$ 1,221,569	\$ 64,179	6
159,432	231,542	261,029	3200 Non-Certified Salaries	213,279	327,932	330,904	2,972	1
192,081	338,959	277,514	3500 Employee Benefits	353,183	585,194	604,062	18,868	3
<u>686,970</u>	<u>1,032,059</u>	<u>1,043,247</u>	Subtotal - Personnel Services	<u>1,289,666</u>	<u>2,070,516</u>	<u>2,156,535</u>	<u>86,019</u>	4
287,539	210,311	247,855	4100 Professional-Technical Services	383,129	381,254	381,254	-	-
69,934	86,929	122,179	4200 Travel	159,096	155,528	159,293	3,765	2
2,654	2,260	1,594	4250 Student Travel	14,500	10,001	10,001	-	-
7,399	5,677	8,259	4300 Utility Services	5,345	5,345	5,345	-	-
2,309	1,915	7,313	4400 Purchased Services	9,734	12,905	12,905	-	-
33,607	31,367	66,709	4500 Supplies and Materials	71,025	51,408	51,406	(2)	(0)
19,827	17,094	97,423	4900 Other Expenses	146,780	145,825	145,825	-	-
<u>423,269</u>	<u>355,553</u>	<u>551,332</u>		<u>789,609</u>	<u>762,266</u>	<u>766,029</u>	<u>3,763</u>	0
4,144	10,917	11,631	Subtotal - Equipment	15,000	26,690	-	(26,690)	(100)
<u>\$ 1,114,383</u>	<u>\$ 1,398,529</u>	<u>\$ 1,606,210</u>	Location Total	<u>\$ 2,094,275</u>	<u>\$ 2,859,472</u>	<u>\$ 2,922,564</u>	<u>\$ 63,092</u>	2

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

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

**Objectives - FY10 Budget Highlights:** Continue to fund certified and classified staff to appropriate levels as required by law and to provide required services to students with disabilities. Additional 4 nurses as approved for district; Professional Development and training of trainers; Upgrade of Special Education Data base; Training for Paraprofessionals; Provide research based curriculum to meet the needs of all students in our special education classrooms; Computer based curriculum for Gifted and Talented Program and students with Autism; Home/School liaison and service provider; IEP Trainings; Positive Behavior Support trainings; De-escalation/Restraint training; Funding Assistive Technology for Students with Disabilities.

**Previous Year accomplishments:** Special Education Transition plan Training; Autism Training; Behaviorist professional learning community; 87 Special Education Aides were funded by the district; 33 Special Education Aides funded through Title VI-B; 136 Special Education Certified staff funded by the District; 4 Special Education Certified staff funded by Title VI-B; Funding for Nurses.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.00	2.00	2.00	Coordinator	2.00	2.00	2.00
-	-	-	Teacher (Includes Quest)	-	-	-
2.42	1.75	2.25	Specialist*	1.00	3.44	3.43
5.25	6.75	7.56	Special Ed Teacher**	6.56	11.90	11.90
<u>10.67</u>	<u>11.50</u>	<u>12.81</u>	Certified Subtotal	<u>10.56</u>	<u>18.34</u>	<u>18.33</u>
2.05	4.43	4.46	Special Ed Aide	4.46	8.04	8.04
-	-	-	Nurse ***	-	-	-
3.25	3.00	3.00	Support	3.00	3.00	3.00
<u>5.30</u>	<u>7.43</u>	<u>7.46</u>	Classified Subtotal	<u>7.46</u>	<u>11.04</u>	<u>11.04</u>
<u>15.97</u>	<u>18.93</u>	<u>20.27</u>	Total	<u>18.02</u>	<u>29.38</u>	<u>29.37</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 24,414	\$ 105,224	\$ 165,590	3100 Certified Salaries	\$ 3,892,884	\$ 1,057,822	\$ 2,739,446	1,681,624	159
143,370	107,378	268,286	3200 Non-Certified Salaries	211,433	237,235	444,741	207,506	87
89,311	366,108	19,630,251	3500 Employee Benefits	15,455,478	14,020,464	14,440,999	420,535	3
595,273	718,125	889,163	3631 Worker Compensation	889,163	889,163	978,080	88,917	10
<u>852,368</u>	<u>1,296,835</u>	<u>20,953,290</u>	Subtotal - Personnel Services	<u>20,448,958</u>	<u>16,204,684</u>	<u>18,603,266</u>	<u>2,398,582</u>	15
-	-	158	4100 Professional-Technical Services	-	-	-	-	-
(2,397)	(14,226)	20,105	4200 Travel	100,000	100,000	100,000	-	-
4,896	-	-	4250 Student Travel	75,000	75,000	75,000	-	-
(32,442)	4,923	(1,211)	4300 Utility Services	-	-	-	-	-
46,855	54,833	56,114	4350 In Kind Utilities	63,745	63,745	63,745	-	-
5,720,798	5,593,638	6,056,608	4400 Purchased Services	6,371,158	6,371,158	6,614,621	243,463	4
650,318	848,103	741,439	4450 Insurance Premiums	741,439	741,439	815,583	74,144	10
378	12,037	(77,774)	4500 Supplies and Materials	10,700	842	4,200	3,358	399
7,276	126,146	21,111	4900 Other Expenses	81,493	81,493	77,043	(4,450)	(5)
385,948	2,722,720	4,293,736	5500 Transfer to Other Fund	621,031	621,031	674,096	53,065	9
<u>6,781,630</u>	<u>9,348,174</u>	<u>11,110,286</u>	Subtotal - Other	<u>8,064,566</u>	<u>8,054,708</u>	<u>8,424,288</u>	<u>369,580</u>	5
(734)	407,834	235,521	5100 Equipment	-	-	-	-	-
<u>\$ 7,633,264</u>	<u>\$ 11,052,843</u>	<u>\$ 32,299,097</u>	Totals	<u>\$ 28,513,524</u>	<u>\$ 24,259,392</u>	<u>\$ 27,027,554</u>	<u>\$ 2,768,162</u>	11

This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites as well as utility costs and custodial services for the District's share of the Kenai Peninsula Borough administration building. Some funds are budgeted in this department to cover negotiated leave. Additionally, if there are unallocated staff positions, the funds for those salaries and benefits reside in this location until they are needed at a school or site and transferred to that location.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
5.00	1.00	3.59	Teacher (Includes Quest)	13.00	4.21	21.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>5.00</u>	<u>1.00</u>	<u>3.59</u>	Certified Subtotal	<u>13.00</u>	<u>4.21</u>	<u>21.00</u>
-	-	0.32	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.75	Support	4.00	4.63	5.25
-	-	0.50	Custodian	-	-	-
<u>4.00</u>	<u>4.00</u>	<u>5.25</u>	Classified Subtotal	<u>4.00</u>	<u>4.63</u>	<u>5.25</u>
<u>9.00</u>	<u>5.00</u>	<u>8.84</u>	Total	<u>17.00</u>	<u>8.84</u>	<u>26.25</u>

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 84 Curriculum/ Assessment

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 469,397	\$ 587,344	\$ 746,889	3100 Certified Salaries	\$ 668,357	\$ 774,540	\$ 784,240	9,700	1
94,079	236,216	157,815	3200 Non-Certified Salaries	182,314	212,322	215,079	2,757	1
176,549	313,993	265,871	3500 Employee Benefits	271,253	323,404	330,623	7,219	2
<u>740,025</u>	<u>1,137,553</u>	<u>1,170,575</u>	Subtotal - Personnel Services	<u>1,121,924</u>	<u>1,310,266</u>	<u>1,329,942</u>	<u>19,676</u>	2
14,317	10,824	4,138	4100 Professional-Technical Services	52,348	45,148	45,148	-	-
28,748	34,742	37,011	4200 Travel	31,169	32,869	32,869	-	-
9,703	7,828	8,989	4300 Utility Services	5,123	7,901	7,901	-	-
29,872	50,207	151,568	4400 Purchased Services	152,957	162,931	183,681	20,750	13
173,974	362,032	314,955	4500 Supplies and Materials	932,465	808,882	814,338	5,456	1
738	833	1,290	4900 Other Expenses	27,005	4,678	4,678	-	-
<u>257,352</u>	<u>466,466</u>	<u>517,951</u>	Subtotal - Other	<u>1,201,067</u>	<u>1,062,409</u>	<u>1,088,615</u>	<u>26,206</u>	2
79,042	1,393	415	5100 Equipment	-	11,400	-	(11,400)	(100)
<u>\$ 1,076,419</u>	<u>\$ 1,605,412</u>	<u>\$ 1,688,941</u>	Location Totals	<u>\$ 2,322,991</u>	<u>\$ 2,384,075</u>	<u>\$ 2,418,557</u>	<u>\$ 34,482</u>	1

**Curriculum/Elementary Education**

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

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

**Objectives - FY10 Budget Highlights:** Fine Arts Curriculum revision; Physical Education Curriculum revision; Implementation of Social Studies Curriculum; Implementation of World Language Curriculum

**Previous Year accomplishments:** Social Studies Curriculum revision; World Language Curriculum revision; Science Curriculum Implementation; Health Curriculum Implementation.

**Assessment/Secondary Education**

**Function:** The Assessment Department coordinates all assessment and provides data analysis of test results for stakeholders. The Secondary Education Department develops, implements and manages programs such as distance learning, intervention, Tech Prep and Work Force Development to supplement other secondary education programs in an effort to continue to reduce the drop-out rate and increase the graduation rate.

**Major long-term issues and concerns:** Course development for Distance Ed opportunities, possibility of increased staffing needs as programs expand.

**Objectives - FY10 Budget Highlights:** Career and Technical Education (CTE) course offerings have seen a steady increase from the previous year. Enrollment and interest in after school programs validates the continued exploration and expansion of opportunities for students. CTE Programs include Emergency Trauma Technician, Introduction to Criminal Justice, Medical Terminology, Certified Nurses Assistant, After School Construction Academy, "Project Lead the Way" Engineering program and Workforce Development classes.

**Previous Year accomplishments:** Major expansion of the Distance Learning program with dramatic increases in both enrollment and class offerings. Classes offered in all core content areas plus Health, World Languages and Technical Writing added.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 84 Curriculum/ Assessment

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
2.00	2.00	2.00	Director	2.00	3.00	3.00
1.90	4.00	7.00	Teacher (Includes Quest)	7.00	7.00	7.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.90</u>	<u>6.00</u>	<u>9.00</u>	Certified Subtotal	<u>9.00</u>	<u>10.00</u>	<u>10.00</u>
-	-	-	Nurse ***	-	-	-
<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	Support	<u>3.50</u>	<u>4.50</u>	<u>4.50</u>
<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	Classified Subtotal	<u>3.50</u>	<u>4.50</u>	<u>4.50</u>
<u><u>7.40</u></u>	<u><u>9.50</u></u>	<u><u>12.50</u></u>	Total	<u><u>12.50</u></u>	<u><u>14.50</u></u>	<u><u>14.50</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 57,325	\$ 60,596	\$ 67,363	3200 Non-Certified Salaries	\$ 99,755	\$ 134,901	\$ 155,635	20,734	15
28,766	34,148	36,948	3500 Employee Benefits	55,049	76,822	89,995	13,173	17
<u>86,091</u>	<u>94,744</u>	<u>104,311</u>	Subtotal - Personnel Services	<u>154,804</u>	<u>211,723</u>	<u>245,630</u>	<u>33,907</u>	16
80	80	100	4100 Professional-Technical Services	3,920	3,920	3,920	-	-
18,493	14,315	17,287	4200 Travel	24,462	24,462	24,462	-	-
1,560	1,634	798	4300 Utility Services	2,227	2,327	2,327	-	-
2,053	2,538	1,423	4400 Purchased Services	6,527	6,527	6,527	-	-
6,122	10,986	13,235	4500 Supplies and Materials	5,910	3,810	3,810	-	-
116	5,276	150	4900 Other Expenses	5,105	7,105	7,105	-	-
<u>28,424</u>	<u>34,829</u>	<u>32,993</u>	Subtotal - Other	<u>48,151</u>	<u>48,151</u>	<u>48,151</u>	<u>-</u>	-
<u>4,647</u>	<u>362</u>	<u>3,089</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 119,162</u>	<u>\$ 129,935</u>	<u>\$ 140,393</u>	Function Totals	<u>\$ 202,955</u>	<u>\$ 259,874</u>	<u>\$ 293,781</u>	<u>\$ 33,907</u>	13

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

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

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.21	1.60	1.65	Nurse***	1.65	2.50	2.89
0.70	0.70	0.80	Support	0.80	0.88	1.00
1.91	2.30	2.45	Classified Subtotal	2.45	3.38	3.89
1.91	2.30	2.45	Total	2.45	3.38	3.89

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 92 Federal Programs - Grants

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ 221,184	\$ 303,732	\$ 291,857	3100 Certified Salaries	\$ 289,489	\$ 298,264	\$ 299,311	1,047	0
136,450	151,108	188,602	3200 Non-Certified Salaries	292,857	292,577	306,363	13,786	5
150,394	224,344	199,890	3500 Employee Benefits	265,376	277,311	285,658	8,347	3
<u>508,028</u>	<u>679,184</u>	<u>680,349</u>	Subtotal - Personnel Services	<u>847,722</u>	<u>868,152</u>	<u>891,332</u>	<u>23,180</u>	<u>3</u>
1,292	79	100	4100 Professional-Technical Services	-	400	400	-	-
14,123	26,504	35,459	4200 Travel	26,800	26,800	27,040	240	1
4,014	5,614	-	4250 Student Travel	500	500	500	-	-
1,449	2,329	2,787	4300 Utility Services	4,155	4,155	4,155	-	-
644	938	7,293	4400 Purchased Services	7,725	7,725	7,725	-	-
9,421	8,149	9,322	4500 Supplies and Materials	9,162	8,762	13,762	5,000	57
189	254	1,406	4900 Other Expenses	200	200	200	-	-
<u>31,132</u>	<u>43,867</u>	<u>56,367</u>	Subtotal - Other	<u>48,542</u>	<u>48,542</u>	<u>53,782</u>	<u>5,240</u>	<u>11</u>
553	425	1,800	5100 Equipment	-	-	-	-	-
<u>\$ 539,713</u>	<u>\$ 723,476</u>	<u>\$ 738,516</u>	Location Totals	<u>\$ 896,264</u>	<u>\$ 916,694</u>	<u>\$ 945,114</u>	<u>\$ 28,420</u>	<u>3</u>

**Function:** Provide quality, timely, and collaborative academic support to enhance the success of targeted students, schools and parents in an ethical manner and in compliance with KPBSD policies, federal regulations and state statutes.

**Major long-term issues and concerns:** Current issues: Utilizing ARRA funds efficiently while meeting the parameters of the Federal Programs in which they reside. Continued compliance with federal regulations in the midst of dissatisfaction with compliance documentation and decreased flexibility.

**Objectives - FY10 Budget Highlights:** Federal Programs budgets are basically grants rather than general funds. Increase funds for technology, professional development, homeless services and services for economically disadvantaged students through the America Recovery and Rehabilitation Act are very welcomed.

**Previous Year accomplishments:** Migrant students, Alaska Native Students, Limited English Proficient students and Economically Disadvantaged students met all achievement targets. These targeted groups of students participate in supplemental programs administered through the Federal Programs Department.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 92 Federal Programs - Grants

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
1.80	1.00	1.00	Administrator	1.00	1.00	1.00
-	1.00	1.00	Assistant Director/Coordinator	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
1.00	1.50	1.50	Specialist*	1.50	1.50	1.50
-	-	-	Special Ed Teacher**	-	-	-
<u>2.80</u>	<u>3.50</u>	<u>3.50</u>	Certified Subtotal	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
6.26	6.38	7.49	Aide	7.49	7.87	7.87
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	Support	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>7.26</u>	<u>8.38</u>	<u>9.49</u>	Classified Subtotal	<u>9.49</u>	<u>9.87</u>	<u>9.87</u>
<u>10.06</u>	<u>11.88</u>	<u>12.99</u>	Total	<u>12.99</u>	<u>13.37</u>	<u>13.37</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
 Location: 96 Unallocated

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
-	-	-	3200 Non-Certified Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4300 Utility Services	65,160	65,160	65,160	-	-
-	-	-	4350 Energy	1,103,815	1,103,815	1,103,815	-	-
-	-	-	4500 Supplies and Materials	-	-	-	-	-
-	-	-	4900 Other Expenses	192,444	151,405	151,405	-	-
-	-	-	5500 Transfer to other fund	-	-	-	-	-
-	-	-	Subtotal - Other	1,361,419	1,320,380	1,320,380	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 1,361,419	\$ 1,320,380	\$ 1,320,380	\$ -	-
<u>\$ 86,038,993</u>	<u>\$ 96,513,281</u>	<u>\$ 118,025,324</u>	Fund Totals	<u>\$ 120,209,256</u>	<u>\$ 120,377,796</u>	<u>\$ 123,739,902</u>	<u>\$ 3,362,106</u>	3

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget
<b>FTE's Included In Current Budget</b>						
-	-	-	Administrator	-	-	-
-	3.00	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	3.00	-	Certified Subtotal	-	-	-
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	0.25	-	Support	-	-	-
-	-	-	Custodian	-	-	-
-	0.25	-	Classified Subtotal	-	-	-
-	3.25	-	Total	-	-	-

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

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

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

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# **SPECIAL REVENUE FUNDS**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2009 - 2010  
With Comparative Totals for Prior Years**

	ACG AK Works	Building Trades	Carl Perkins Basic	Community Theater
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-
Intergovernmental - Federal	-	-	202,715	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	250,000	-	-	60,000
<b>Total Revenues</b>	<b>250,000</b>	<b>-</b>	<b>202,715</b>	<b>60,000</b>
Other financing sources:				
Operating transfers in	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>250,000</b>	<b>-</b>	<b>202,715</b>	<b>60,000</b>
Expenditures:				
Current:				
Instruction	250,000	-	202,715	-
School Administration	-	-	-	-
Data Processing services	-	-	-	-
Supporting services - pupil	-	-	-	-
Community services	-	-	-	60,000
Operation of Plant	-	-	-	-
Pupil transportation	-	-	-	-
Food service	-	-	-	-
<b>Total Expenditures</b>	<b>250,000</b>	<b>-</b>	<b>202,715</b>	<b>60,000</b>
Other Financing Uses:				
Operating transfers out	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>250,000</b>	<b>-</b>	<b>202,715</b>	<b>60,000</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>15,642</b>	<b>-</b>	<b>-</b>
<b>Residual Equity Transfers In - Operating Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ 15,642</b>	<b>\$ -</b>	<b>\$ -</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2009 - 2010  
With Comparative Totals for Prior Years**

	Equipment Replacement	Food Service	Legislative Grants	Misc Grants
Revenues:				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ 100,000
Intergovernmental - State	-	-	725,000	100,000
Intergovernmental - Federal	-	910,000	-	250,000
Food sales	-	1,854,000	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	95,000	-	-
<b>Total Revenues</b>	<b>-</b>	<b>2,859,000</b>	<b>725,000</b>	<b>450,000</b>
Other financing sources:				
Operating transfers in	-	674,096	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>-</b>	<b>3,533,096</b>	<b>725,000</b>	<b>450,000</b>
Expenditures:				
Current:				
Instruction	-	-	725,000	450,000
School Administration	-	-	-	-
Data Processing services	-	-	-	-
Supporting services - pupil	-	-	-	-
Community services	-	-	-	-
Operation of Plant	-	-	-	-
Pupil transportation	-	-	-	-
Food service	-	3,533,096	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>3,533,096</b>	<b>725,000</b>	<b>450,000</b>
Other Financing Uses:				
Operating transfers out	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>-</b>	<b>3,533,096</b>	<b>725,000</b>	<b>450,000</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, Beginning of Year</b>	<b>4,000,000</b>	<b>794,180</b>	<b>-</b>	<b>-</b>
<b>Residual Equity Transfers In - Operating Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$ 4,000,000</b>	<b>\$ 794,180</b>	<b>\$ -</b>	<b>\$ -</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2009 - 2010  
With Comparative Totals for Prior Years**

	NCLB	Principal Coach	Pupil Transportation	Statewide Mentorship
<b>Revenues:</b>				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	417,250	5,771,986	77,965
Intergovernmental - Federal	3,601,823	-	-	-
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>3,601,823</b>	<b>417,250</b>	<b>5,771,986</b>	<b>77,965</b>
<b>Other financing sources:</b>				
Operating transfers in	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>3,601,823</b>	<b>417,250</b>	<b>5,771,986</b>	<b>77,965</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Instruction	3,601,823	-	-	77,965
School Administration	-	417,250	-	-
Data Processing services	-	-	-	-
Supporting services - pupil	-	-	-	-
Community services	-	-	-	-
Operation of Plant	-	-	-	-
Pupil transportation	-	-	5,771,986	-
Food service	-	-	-	-
<b>Total Expenditures</b>	<b>3,601,823</b>	<b>417,250</b>	<b>5,771,986</b>	<b>77,965</b>
<b>Other Financing Uses:</b>				
Operating transfers out	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>3,601,823</b>	<b>417,250</b>	<b>5,771,986</b>	<b>77,965</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Residual Equity Transfers In - Operating Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2009 - 2010  
With Comparative Totals for Prior Years**

	Title VI-B	Title VII Indian Education	Youth First	Youth in Detention
<b>Revenues:</b>				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	100,000	-
Intergovernmental - Federal	2,375,465	310,000	-	210,000
Food sales	-	-	-	-
Corporate Grants and User fees	-	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<b>2,375,465</b>	<b>310,000</b>	<b>100,000</b>	<b>210,000</b>
<b>Other financing sources:</b>				
Operating transfers in	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>2,375,465</b>	<b>310,000</b>	<b>100,000</b>	<b>210,000</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Instruction	2,375,465	310,000	100,000	210,000
School Administration	-	-	-	-
Data Processing services	-	-	-	-
Supporting services - pupil	-	-	-	-
Community services	-	-	-	-
Operation of Plant	-	-	-	-
Pupil transportation	-	-	-	-
Food service	-	-	-	-
<b>Total Expenditures</b>	<b>2,375,465</b>	<b>310,000</b>	<b>100,000</b>	<b>210,000</b>
<b>Other Financing Uses:</b>				
Operating transfers out	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>2,375,465</b>	<b>310,000</b>	<b>100,000</b>	<b>210,000</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Residual Equity Transfers In - Operating Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2009 - 2010  
With Comparative Totals for Prior Years**

	Totals (Memorandum Only)				
	Budgeted 2009-10	Current Budget 2008-09	Actual 2007-08	Actual 2006-07	Actual 2005-06
<b>Revenues:</b>					
Intergovernmental - Local	\$ 100,000	\$ 279,261	\$ 95,616	\$ -	\$ 798,918
Intergovernmental - State	7,192,201	6,182,940	6,001,393	5,604,033	5,243,702
Intergovernmental - Federal	7,860,003	10,430,883	4,296,368	4,899,523	5,458,526
Food sales	1,854,000	1,065,000	955,879	965,162	989,802
Corporate Grants and User fees	-	110,978	116,710	103,246	241,800
Other revenues	405,000	155,000	-	-	-
<b>Total Revenues</b>	<b>17,411,204</b>	<b>18,224,062</b>	<b>11,465,966</b>	<b>11,571,964</b>	<b>12,732,748</b>
<b>Other financing sources:</b>					
Operating transfers in	674,096	1,221,588	4,293,736	2,722,720	385,948
<b>Total Revenues and Other Financing Sources</b>	<b>18,085,300</b>	<b>19,445,650</b>	<b>15,759,702</b>	<b>14,294,684</b>	<b>13,118,696</b>
<b>Expenditures:</b>					
<b>Current:</b>					
Instruction	8,302,968	10,551,301	3,618,007	4,087,108	4,828,967
School Administration	417,250	413,000	590,275	237,534	2,787
Data Processing services	-	-	-	-	6,199
Supporting services - pupil	-	-	-	16,374	22,072
Community services	60,000	60,000	56,027	56,971	278,567
Operation of Plant	-	-	95,858	45,753	201,465
Pupil transportation	5,771,986	5,453,205	5,393,839	5,147,858	4,674,831
Food service	3,533,096	3,591,831	2,973,342	2,974,349	3,182,705
<b>Total Expenditures</b>	<b>18,085,300</b>	<b>20,069,337</b>	<b>12,727,348</b>	<b>12,565,947</b>	<b>13,197,593</b>
<b>Other Financing Uses:</b>					
Operating transfers out	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>18,085,300</b>	<b>20,069,337</b>	<b>12,727,348</b>	<b>12,565,947</b>	<b>13,197,593</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses:</b>	<b>-</b>	<b>(623,687)</b>	<b>3,032,354</b>	<b>1,728,737</b>	<b>(78,897)</b>
<b>Fund Balances, Beginning of Year</b>	<b>4,809,822</b>	<b>5,433,509</b>	<b>2,401,155</b>	<b>672,418</b>	<b>751,315</b>
<b>Residual Equity Transfers In - Operating Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, End of Year</b>	<b>\$ 4,809,822</b>	<b>\$ 4,809,822</b>	<b>\$ 5,433,509</b>	<b>\$ 2,401,155</b>	<b>\$ 672,418</b>

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 221 Alaska Works

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0040 Other Local Revenue	\$ 245,607	\$ 279,261	\$ 250,000	\$ (29,261)	(10)
<u>Expenditure</u>								
-	-	-	3100 Certified Salaries	36,000	49,666	36,000	(13,666)	(28)
-	-	-	3200 Non-Certified Salaries	36,994	29,018	36,500	7,482	
-	-	-	3500 Employee Benefits	41,115	39,307	41,000	1,693	4
-	-	-	Subtotal - Personnel Services	114,109	117,991	113,500	(4,491)	(4)
-	-	-	4200 Travel	3,000	2,000	3,000	1,000	50
-	-	-	4250 Student Travel	1,500	2,000	2,000	-	-
-	-	-	4500 Supplies and Materials	50,000	131,500	55,000	(76,500)	(58)
-	-	-	4900 Other Expenses	16,107	-	16,000	16,000	-
-	-	-	4950 Indirect Costs	10,891	11,770	10,500	(1,270)	(11)
-	-	-	Subtotal - Other	81,498	147,270	86,500	(60,770)	(41)
-	-	-	5100 Equipment	50,000	14,000	50,000	36,000	257
-	-	-	Fund Total	245,607	279,261	250,000	(29,261)	(10)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Alaska Works grant supports after school opportunities for students in the areas of construction and welding through out the district. Students may earn high school credit in career and technical education courses that may not be offered at their school during regular hours.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 225 Boarding Home

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 17,592	\$ 16,374	\$ -	0050 Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
476	378	-	4250 Student Travel	-	-	-	-	-
17,116	15,996	-	4800 Tuition and Stipends	-	-	-	-	-
17,592	16,374	-	Subtotal - Other	-	-	-	-	-
17,592	16,374	-	Fund Total	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Boarding Home Program is state-reimbursed and provides an option for students who reside within the Kenai Peninsula Borough, but do not have high school educational programs available in their communities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 373 Building Trades

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 2009 Budget	Current 2008 - 2009 Budget	2009 -10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0040 Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	-	-	0504 Construction in Progress	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
15,642	15,642	15,642	Fund Balance, Beginning of Year	15,642	15,642	15,642	-	-
<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	Fund Balance, End of Year	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ -</u>	-

The Building Trades Fund was established as a vocational educational program to teach students the vocational skills required for constructing houses.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 265 Carl Perkins

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 224,804	\$ 187,143	\$ 140,144	0150 Intergovernmental - Federal	\$ 192,032	\$ 254,006	\$ 202,715	\$ (51,291)	(20)
<u>Expenditure</u>								
76,777	30,403	53,655	3100 Certified Salaries	50,878	62,743	52,500	(10,243)	(16)
15,625	16,199	15,532	3200 Non-Certified Salaries	13,766	30,466	25,750	(4,716)	(15)
28,486	13,206	16,391	3500 Employee Benefits	14,184	23,248	22,190	(1,058)	(5)
<u>120,888</u>	<u>59,808</u>	<u>85,578</u>	Subtotal - Personnel Services	<u>78,828</u>	<u>116,457</u>	<u>100,440</u>	<u>(16,017)</u>	(14)
21,116	8,594	-	4100 Professional-Technical Services	22,000	31,000	26,000	(5,000)	(16)
22,786	13,636	14,999	4200 Travel	6,850	26,500	22,500	(4,000)	(15)
3,392	2,074	3,173	4250 Student Travel	4,500	10,000	9,000	(1,000)	(10)
651	356	311	4300 Utility Services	625	850	750	(100)	(12)
39	10,925	1,194	4400 Purchased Services	10,000	11,000	9,500	(1,500)	(14)
30,339	43,833	19,657	4500 Supplies and Materials	31,700	24,216	25,000	784	3
-	-	314	4900 Other Expenses	-	2,350	-	(2,350)	-
7,937	6,503	6,214	4950 Indirect Costs	8,515	10,706	9,525	(1,181)	(11)
<u>86,260</u>	<u>85,921</u>	<u>45,862</u>	Subtotal - Other	<u>84,190</u>	<u>116,622</u>	<u>102,275</u>	<u>(14,347)</u>	(12)
<u>17,654</u>	<u>41,414</u>	<u>8,704</u>	5100 Equipment	<u>29,014</u>	<u>20,927</u>	<u>-</u>	<u>(20,927)</u>	(100)
<u>224,802</u>	<u>187,143</u>	<u>140,144</u>	Fund Total	<u>192,032</u>	<u>254,006</u>	<u>202,715</u>	<u>(51,291)</u>	(20)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

The Carl D. Perkins Grant funds improvement of Vocational Education programs for the economically disadvantaged, the physically challenged, English language learners, seasonal migrant families, at-risk students, parenting and/or pregnant youth, and students of under-represented minorities and gender.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 271 Charter School

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 132,940	\$ 39,530	\$ 40,921	0050 State Revenue	\$ -	\$ -	\$ -	\$ -	-
213,165	-	-	0150 Intergovernmental - Federal	-	-	-	-	-
<u>346,105</u>	<u>39,530</u>	<u>40,921</u>	Total Revenue	-	-	-	-	-
<u>Expenditure</u>								
38,365	-	-	3100 Certified Salaries	-	-	-	-	-
37,040	19,571	20,480	3200 Non-Certified Salaries	-	-	-	-	-
30,919	15,183	15,975	3500 Employee Benefits	-	-	-	-	-
<u>106,324</u>	<u>34,754</u>	<u>36,455</u>	Subtotal - Personnel Services	-	-	-	-	-
20,515	-	-	4100 Professional-Technical Services	-	-	-	-	-
34,116	-	-	4200 Travel	-	-	-	-	-
4,598	504	2,651	4300 Utility Services	-	-	-	-	-
16,359	-	-	4400 Purchased Services	-	-	-	-	-
115,495	-	-	4500 Supplies and Materials	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
12,195	1,374	1,815	4950 Indirect Costs	-	-	-	-	-
<u>203,278</u>	<u>1,878</u>	<u>4,466</u>	Subtotal - Other	-	-	-	-	-
<u>36,503</u>	<u>2,898</u>	-	5100 Equipment	-	-	-	-	-
<u>346,105</u>	<u>39,530</u>	<u>40,921</u>	Fund Total	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

The District entered into a contractual arrangement as mandated by State Law with charter school groups for independent educational programs. Currently there are four charter schools operating within the District.

The Charter School Fund accounts for grants awarded by the Federal Government on a pass through basis through the Alaska Department of Education and Early Development.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 215 Community Education

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 197,606	\$ -	\$ -	0040 User Fees	\$ -	\$ -	\$ -	\$ -	
-	-	-	0050 Intergovernmental - State	-	-	-	-	
<u>197,606</u>	<u>-</u>	<u>-</u>	Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>Other Financing Sources</u>								
39,819	-	-	0250 Transfer From Other Funds	-	-	-	-	
<u>237,425</u>	<u>-</u>	<u>-</u>	Total Revenue & Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>Expenditure</u>								
154,223	-	-	3200 Non-Certified Salaries	-	-	-	-	
61,718	-	-	3500 Employee Benefits	-	-	-	-	
<u>215,941</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
2,900	-	-	4100 Professional-Technical Services	-	-	-	-	
-	-	-	4200 Travel	-	-	-	-	
-	-	-	4250 Student Travel	-	-	-	-	
2,251	-	-	4300 Utility Services	-	-	-	-	
7,659	-	-	4400 Purchased Services	-	-	-	-	
7,882	-	-	4500 Supplies and Materials	-	-	-	-	
1,277	-	-	4900 Other Expenses	-	-	-	-	
-	-	-	4950 Indirect Costs	-	-	-	-	
<u>21,969</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>237,910</u>	<u>-</u>	<u>-</u>	Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
(485)	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
485	-	-	Fund Balance, Beginning of Year	-	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Community Education programs provide opportunities for community education and use of school facilities for such activities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 372 Community Theater

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 29,106	\$ 41,160	\$ 44,810	0040 User Fees	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	-
-	-	-	0046 Rental of School Facilities	-	-	-	-	-
<u>29,106</u>	<u>41,160</u>	<u>44,810</u>	Total Revenue	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
<u>Other Financing Sources</u>								
4,839	15,811	11,217	0250 Transfer From Other Funds	-	-	-	-	-
<u>33,945</u>	<u>56,971</u>	<u>56,027</u>	Total Revenue & Other Financing Sources	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>								
26,156	42,373	42,170	3200 Non-Certified Salaries	43,750	43,750	43,750	-	-
4,566	10,617	10,301	3500 Employee Benefits	13,558	13,558	13,558	-	-
<u>30,722</u>	<u>52,990</u>	<u>52,471</u>	Subtotal - Personnel Services	<u>57,308</u>	<u>57,308</u>	<u>57,308</u>	<u>-</u>	<u>-</u>
-	433	827	4100 Professional - Technical Services	-	-	-	-	-
513	-	349	4200 Travel	900	900	900	-	-
1,476	1,546	985	4300 Utility Services	575	575	575	-	-
235	867	214	4400 Purchased Services	100	100	100	-	-
999	1,135	1,181	4500 Supplies and Materials	1,117	1,117	1,117	-	-
<u>3,223</u>	<u>3,981</u>	<u>3,556</u>	Subtotal - Other	<u>2,692</u>	<u>2,692</u>	<u>2,692</u>	<u>-</u>	<u>-</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>33,945</u>	<u>56,971</u>	<u>56,027</u>	Fund Total	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Community Theater Fund was established to account for community use of three theaters in the Central Peninsula area.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 375 Equipment Replacement

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0040 Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
-	1,000,000	3,000,000	0250 Transfer From Other Funds	-	-	-	-	-
-	1,000,000	3,000,000	Total Revenue & Other Financing Sources	-	-	-	-	-
<u>Expenditure</u>								
-	26,293	-	5100 Equipment	-	-	-	-	-
-	973,707	3,000,000	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	26,293	1,000,000	Fund Balance, Beginning of Year	4,000,000	4,000,000	4,000,000	-	-
\$ -	\$ 1,000,000	\$ 4,000,000	Fund Balance, End of Year	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ -	-

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 255 Food Service

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 986,652	\$ 965,162	\$ 955,879	0020 Type A Lunch-Pupils	\$ 1,065,000	\$ 1,065,000	\$ 1,854,000	\$ 789,000	74
3,152	-	-	0040 Other Local Revenue	-	-	-	-	-
-	-	-	0054 State Revenue	-	-	-	-	-
1,538,046	1,600,478	1,645,883	0150 Intergovernmental Federal	1,800,000	1,810,800	910,000	(900,800)	(50)
116,394	68,082	74,242	0162 USDA	95,000	95,000	95,000	-	-
<u>2,644,244</u>	<u>2,633,722</u>	<u>2,676,004</u>	Total Revenue	<u>2,960,000</u>	<u>2,970,800</u>	<u>2,859,000</u>	<u>(111,800)</u>	<u>(4)</u>
<u>Other Financing Sources</u>								
341,290	621,539	810,606	0250 Transfer From Other Funds	621,031	621,031	674,096	53,065	-
<u>2,985,534</u>	<u>3,255,261</u>	<u>3,486,610</u>	Total Revenue & Other Financing Sources	<u>3,581,031</u>	<u>3,591,831</u>	<u>3,533,096</u>	<u>(58,735)</u>	<u>(2)</u>
<u>Expenditure</u>								
1,110,308	1,085,888	1,085,630	3200 Non-Certified Salaries	1,109,580	1,109,580	1,134,784		
595,221	635,584	623,094	3500 Employee Benefits	836,338	836,338	718,762	(117,576)	(14)
<u>1,705,529</u>	<u>1,721,472</u>	<u>1,708,724</u>	Subtotal - Personnel Services	<u>1,945,918</u>	<u>1,945,918</u>	<u>1,853,546</u>	<u>(117,576)</u>	<u>(6)</u>
6,247	7,042	16,132	4200 Travel	9,350	11,686	14,000	2,314	20
3,564	4,352	3,400	4300 Utility Services	4,650	4,650	4,550	(100)	(2)
40,567	39,620	37,513	4400 Purchased Services	45,500	44,021	63,500	19,479	44
1,174,287	1,109,036	1,167,616	4500 Supplies and Materials	1,568,113	1,577,655	1,566,000	(11,655)	-
2,121	1,289	1,728	4900 Other Expenses	1,500	1,901	1,500	(401)	(21)
<u>1,226,786</u>	<u>1,161,339</u>	<u>1,226,389</u>	Subtotal - Other	<u>1,629,113</u>	<u>1,639,913</u>	<u>1,649,550</u>	<u>9,637</u>	<u>1</u>
53,230	91,538	38,229	5100 Equipment	6,000	6,000	30,000	24,000	400
<u>2,985,545</u>	<u>2,974,349</u>	<u>2,973,342</u>	Fund Total	<u>3,581,031</u>	<u>3,591,831</u>	<u>3,533,096</u>	<u>(83,939)</u>	<u>(2)</u>
(11)	280,912	513,268	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	280,912	Fund Balance, Beginning of Year	794,180	794,180	794,180	-	-
<u>\$ (11)</u>	<u>\$ 280,912</u>	<u>\$ 794,180</u>	Fund Balance, End of Year	<u>\$ 794,180</u>	<u>\$ 794,180</u>	<u>\$ 794,180</u>	<u>\$ -</u>	<u>-</u>

Over eighty dedicated Student Nutrition Services employees located throughout 30 schools ensure affordable, quality, nutritious lunches are served every day to students of the Kenai Peninsula schools. Student Nutrition Services participates in the federal "National School Lunch Program." The District supplies over 3,800 nutritious meals daily, providing students with one-third of the recommended daily allowance of the eight major vitamins averaged over the course of a week.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 217 Legislative Grant

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 460,000	\$ 146,707	\$ 206,027	0050 State Revenue	\$ 57,266	\$ 57,266	\$ -	\$ (57,266)	(100)
<u>Expenditure</u>								
	532	-	-	4300 Utility Services				
	-	1,181	1063	4400 Other Purchased Services	82	82	-	
252,633	45,421	128,107	4500 Supplies and Materials	34,085	34,085	-	(34,085)	(100)
253,165	46,602	129,170	Subtotal - Other	34,167	34,167	-	(34,167)	(100)
206,835	100,105	76,857	5100 Equipment	23,099	23,099	-	(23,099)	(100)
460,000	146,707	206,027	Fund Total	57,266	57,266	-	(57,266)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Legislative Equipment Fund is created through SB 46, a one-time appropriation of grant money to school districts for equipment needs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 220 Legislative Grant

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ 161,216	0050 State Revenue	\$ 273,777	\$ 273,777	\$ 220,000	\$ (53,777)	(20)
<u>Expenditure</u>								
-	-	-	4100 Professional-Technical Services	-	4,434	-		
-	-	267	4400 Other Purchased Services	-	11,626	-		
-	-	70,217	4500 Supplies and Materials	273,777	150,916	220,000	69,084	46
-	-	70,484	Subtotal - Other	273,777	166,976	220,000	53,024	32
-	-	90,732	5100 Equipment	-	106,801	-	(106,801)	(100)
-	-	161,216	Fund Total	273,777	273,777	220,000	(53,777)	(20)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

The Legislative Equipment Fund is created through SB 46, grant money to school districts for equipment needs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 222 Legislative Grant

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0050 State Revenue	\$ 505,500	\$ 505,500	\$ 505,000	\$ (500)	(0)
<u>Expenditure</u>								
-	-	-	4400 Other Purchased Services	-	213	-		
-	-	-	4500 Supplies and Materials	505,500	437,703	505,000	67,297	15
-	-	-	Subtotal - Other	505,500	437,916	505,000	67,084	15
-	-	-	5100 Equipment	-	67,584	-	(67,584)	(100)
-	-	-	Fund Total	505,500	505,500	505,000	(500)	(0)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

The Legislative Equipment Fund is created through SB 46, grant money to school districts for equipment needs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: Miscellaneous Grants

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 364,006	\$ 54,315	\$ 71,900	0040 Corporate Grants	\$ 475,000	\$ 475,000	\$ 100,000	\$ (375,000)	(79)
31,360	125,664	111,840	0050 State Revenue	-	-	100,000	100,000	-
398,124	484,321	292,083	0150 Intergovernmental Federal	375,000	375,000	250,000	(125,000)	(33)
793,490	664,300	475,823	Total Revenue	850,000	850,000	450,000	(400,000)	(47)
<u>Expenditure</u>								
159,032	152,316	44,359	3100 Certified Salaries	125,000	125,000	65,000	(60,000)	-
100,703	46,566	6,379	3200 Non-Certified Salaries	55,000	55,000	500	(54,500)	-
53,768	63,711	13,917	3500 Employee Benefits	95,000	95,000	9,000	(86,000)	(91)
313,503	262,593	64,655	Subtotal - Personnel Services	275,000	275,000	74,500	(200,500)	(73)
85,632	136,337	191,585	4100 Professional-Technical Services	200,000	200,000	150,000	(50,000)	(25)
51,352	40,439	27,834	4200 Travel	150,000	150,000	35,000	(115,000)	(77)
6,471	26,623	22,946	4250 Student Travel	25,000	25,000	39,500	14,500	58
28	4,603	-	4300 Utility Services	10,000	10,000	-	(10,000)	-
3,983	20,647	29,267	4400 Purchased Services	25,000	25,000	30,000	5,000	20
258,564	129,455	82,218	4500 Supplies and Materials	125,000	125,000	100,000	(25,000)	(20)
5,967	7,180	9,097	4900 Other Expenses	25,000	25,000	7,500	(17,500)	(70)
12,523	13,811	15,801	4950 Indirect Costs	15,000	15,000	13,500	(1,500)	(10)
424,520	379,095	378,748	Subtotal - Other	575,000	575,000	375,500	(199,499)	(35)
40,446	54,748	24,369	5100 Equipment	-	-	-	-	#DIV/0!
778,469	696,436	467,772	Fund Total	850,000	850,000	450,000	(399,999)	(47)
Other Financing Uses:								
-	-	-	Operating transfers out - General Funds	-	-	-	-	-
15,021	(32,136)	8,051	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
41,198	56,219	24,083	Fund Balance, Beginning of Year	32,134	32,134	32,134	-	-
\$ 56,219	\$ 24,083	\$ 32,134	Fund Balance, End of Year	\$ 32,134	\$ 32,134	\$ 32,134	\$ -	-

The Miscellaneous grant fund is comprised of several smaller grants. These are usually one-year, state granted programs and grants from corporations or associations awarded to particular schools and teachers for specific classroom projects and goals.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 260 NCLB (No Child Left Behind)

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 010 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 4,011,938	\$ 2,957,723	\$ 3,715,958	0150 Intergovernmental - Federal	\$ 3,346,077	\$ 4,978,689	\$ 3,601,823	\$ (1,376,866)	(28)
<u>Expenditure</u>								
1,586,618	1,258,924	1,462,270	3100 Certified Salaries	1,150,000	1,590,525	1,150,000	(440,525)	(28)
354,484	158,998	227,504	3200 Non-Certified Salaries	200,000	271,317	250,000	(21,317)	(8)
770,693	614,366	550,303	3500 Employee Benefits	575,000	625,147	575,000	(50,147)	(8)
2,711,795	2,032,288	2,240,077	Subtotal - Personnel Services	1,925,000	2,486,989	1,975,000	(511,989)	(21)
515,679	341,697	416,262	4100 Professional-Technical Services	505,000	544,421	550,000	5,579	1
141,412	121,198	195,481	4200 Travel	159,000	307,030	225,000	(82,030)	(27)
19,419	6,851	-	4250 Student Travel	8,000	3,700	8,000	4,300	116
7,917	7,501	6,931	4300 Utility Services	7,500	15,300	15,000	(300)	(2)
215,499	105,164	213,175	4400 Purchased Services	150,000	171,012	175,000	3,988	2
202,702	166,344	277,645	4500 Supplies and Materials	295,555	214,065	295,555	81,490	38
6,408	8,361	21,764	4900 Other Expenses	80,000	934,342	114,041	(820,301)	(88)
138,058	100,958	137,715	4950 Indirect Costs	141,022	191,152	169,227	(21,925)	(11)
1,247,094	858,074	1,268,973	Subtotal - Other	1,346,077	2,381,022	1,551,823	(829,198)	(35)
53,049	67,261	206,908	5100 Equipment	75,000	110,678	75,000	(35,678)	(32)
4,011,938	2,957,623	3,715,958	Fund Total	3,346,077	4,978,689	3,601,823	(1,376,865)	(28)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

NCLB (No Child Left Behind) is a state integrated grant which encompasses several grants as follows:

Title I-A: This is an entitlement grant based on poverty. Funds provide supplemental academic programs to children who are not on target to meet the state's content performance standards.

Title I-C, Migrant: Funds provide support for the unique academic needs of migrant children. This money is to target academics, technology and safety programs for certified migrant families.

Title II, Part A: Teacher and principal training and recruitment.

Title III: English language acquisition, language enhancement and academic achievement.

Title IV, Safe & Drug-Free Schools: Provides drug and alcohol education at the elementary school level and intervention/counseling for secondary students.

Title V, Part A: Recruitment and professional development of teachers to increase student achievement.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 218 Principal Coach

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 237,534	\$ 455,481	0050 State Revenue	\$ 455,500	\$ 413,000	\$ 417,250	\$ 4,250	1
<u>Expenditure</u>								
-	39,958	23,326	3200 Non-Certified Salaries	22,893	21,901	21,500	(401)	(2)
-	19,915	16,826	3500 Employee Benefits	18,075	12,246	12,250	4	0
-	59,873	40,152	Subtotal - Personnel Services	40,968	34,147	33,750	(397)	(1)
-	44,543	84,837	4100 Professional-Technical Services	83,500	57,018	58,000	982	2
-	91,071	294,191	4200 Travel	291,427	287,907	290,000	2,093	1
-	3,404	3,045	4300 Utility Services	4,750	3,750	4,500	750	20
-	3,854	4,524	4400 Purchased Services	4,984	3,200	3,500	300	9
-	16,566	19,849	4500 Supplies and Materials	20,550	23,733	24,000	267	1
-	10,529	840	4900 Other Expenses	1,271	3,245	3,500	255	8
-	-	-	4950 Indirect Costs	-	-	-	-	-
-	169,967	407,286	Subtotal - Other	406,482	378,853	383,500	4,647	1
-	7,694	8,043	5100 Equipment	8,050	-	-	-	-
-	237,534	455,481	Fund Total	455,500	413,000	417,250	4,250	1
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Principal Coaches grant is a statewide mentorship program for new to position Principal's and Superintendents.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 205 Pupil Transportation

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 4,592,424	\$ 4,542,449	\$ 4,445,097	0050 Intergovernmental - State	4,261,095	4,261,095	5,771,986	\$ 1,510,891	35
-	-	-	0054 State - PERS/TRS	-	-	-	-	-
-	-	-	Total Revenue	4,261,095	4,261,095	5,771,986	1,510,891	35
<u>Other Financing Sources</u>								
-	1,085,370	471,913	0010 Prior Year Fund Balance	-	-	-	-	-
-	-	-	0250 Transfer From Other Funds	600,557	600,557	-	(600,557)	(100)
-	1,085,370	471,913	Total Other Financing Sources	600,557	600,557	-	(600,557)	(100)
4,592,424	5,627,819	4,917,010	Total Revenue & Other Financing Sources	4,861,652	4,861,652	5,771,986	\$ 910,334	19
<u>Expenditure</u>								
94,319	109,030	108,546	3200 Non-Certified Salaries	104,742	104,742	114,040	9,298	9
37,813	47,201	47,912	3500 Employee Benefits	65,251	65,251	62,239	(3,012)	(5)
132,132	156,231	156,458	Subtotal - Personnel Services	169,993	169,993	176,279	6,286	4
16,090	-	-	4100 Professional-Technical Services	-	-	-	-	-
6,559	2,860	4,132	4200 Travel	3,700	3,100	11,661	8,561	276
975	706	834	4300 Utility Services	1,200	1,200	1,600	400	33
4,504,171	4,532,819	4,653,582	4400 Purchased Services	4,844,162	4,841,962	4,993,746	151,784	3
12,756	453,333	590,381	4500 Supplies and Materials	433,100	435,900	575,400	139,500	32
1,854	1,909	588	4900 Other Expenses	1,050	1,050	13,300	12,250	1,167
4,542,405	4,991,627	5,249,517	Subtotal - Other	5,283,212	5,283,212	5,595,707	312,495	6
294	-	-	5100 Equipment	-	-	-	-	-
4,674,831	5,147,858	5,405,975	Fund Total	5,453,205	5,453,205	5,771,986	318,781	6
(82,407)	479,961	(488,965)	Excess (Deficiency) of Revenues over Expenditures	(591,553)	(591,553)	-	591,553	
682,964	600,557	1,080,518	Fund Balance, Beginning of Year	591,553	591,553	-	(591,553)	
\$ 600,557	\$ 1,080,518	\$ 591,553	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 214 Statewide Mentorship

Date: 04/13/09

2005 - 06 Actual	2006 - 07 Actual	2007 - 08 Actual	Account Description	Original 2008 - 09 Budget	Current 2008 - 09 Budget	2009 - 10 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 262,813	\$ 282,055	\$ 365,526	0050 Intergovernmental - State	\$ 370,145	\$ 76,436	\$ 77,965	\$ 1,529	2
<u>Expenditure</u>								
192,970	198,881	284,640	3100 Certified Salaries	283,173	57,531	58,965	1,434	2
69,643	82,974	80,086	3500 Employee Benefits	86,172	18,905	19,000	95	1
<u>262,613</u>	<u>281,855</u>	<u>364,726</u>	Subtotal - Personnel Services	<u>369,345</u>	<u>76,436</u>	<u>77,965</u>	<u>1,529</u>	2
<u>200</u>	<u>200</u>	<u>800</u>	4500 Supplies and Materials	<u>800</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>262,813</u>	<u>282,055</u>	<u>365,526</u>	Fund Total	<u>370,145</u>	<u>76,436</u>	<u>77,965</u>	<u>1,529</u>	2
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Statewide Mentorship is a program funded by EED, providing three full-time positions for teacher mentors in our district. By mentoring new teachers, Alaska can improve the quality of instruction, increase teacher retention and improve student achievement.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund 266 Title VI-B

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-2010 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 2,697,273	\$ 2,276,794	\$ 1,856,626	0150 Intergovernmental - Federal	\$ 2,284,292	\$ 3,114,869	\$ 2,375,465	\$ (739,404)	(24)
<u>Expenditure</u>								
537,660	427,627	349,187	3100 Certified Salaries	500,000	540,739	475,000	(65,739)	(12)
1,119,245	948,251	756,092	3200 Non-Certified Salaries	875,000	1,118,888	750,000	(368,888)	(33)
857,730	785,964	598,522	3500 Employee Benefits	775,000	1,007,601	850,000	(157,601)	(16)
<u>2,514,635</u>	<u>2,161,842</u>	<u>1,703,801</u>	Subtotal - Personnel Services	<u>2,150,000</u>	<u>2,667,228</u>	<u>2,075,000</u>	<u>(592,228)</u>	<u>(22)</u>
420	-	8,450	4100 Professional-Technical Services	-	59,000	50,000	(9,000)	(15)
17,348	9,876	7,158	4200 Travel	15,000	90,000	51,865	(38,135)	(42)
-	-	-	4250 Student Travel	-	25,000	10,000	(15,000)	(60)
2,288	2,260	4,475	4400 Purchased Services	2,000	-	2,000	2,000	100
49,792	18,032	44,633	4500 Supplies and Materials	5,136	72,363	75,000	2,637	4
-	-	-	4900 Other Expenses	10,865	-	-	-	-
94,999	79,117	82,327	4950 Indirect Costs	101,291	131,278	111,600	(19,678)	(15)
<u>164,847</u>	<u>109,285</u>	<u>147,043</u>	Subtotal - Other	<u>134,292</u>	<u>377,641</u>	<u>300,465</u>	<u>(77,176)</u>	<u>(20)</u>
<u>17,791</u>	<u>5,667</u>	<u>5,782</u>	5100 Equipment	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>(70,000)</u>	<u>(100)</u>
<u>2,697,273</u>	<u>2,276,794</u>	<u>1,856,626</u>	Fund Total	<u>2,284,292</u>	<u>3,114,869</u>	<u>2,375,465</u>	<u>(739,404)</u>	<u>(24)</u>
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Title VI-B grant provides funds for the overall improvement of service for students receiving Special Education.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 350 Title VII, Indian Education

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-2010 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 270,719	\$ 290,474	\$ 287,390	0150 Intergovernmental - Federal	\$ 310,000	\$ 317,861	\$ 310,000	\$ (7,861)	(2)
<u>Expenditure</u>								
22,778	47,008	2,660	3100 Certified Salaries	8,500	405	8,500		-
139,134	115,928	(1,976)	3200 Non-Certified Salaries	1,000	99,699	1,000	(98,699)	(99)
93,881	93,553	380	3500 Employee Benefits	7,000	53,572	7,000	(46,572)	(87)
255,793	256,489	1,064	Subtotal - Personnel Services	16,500	153,676	16,500	(137,176)	(89)
-	3,200	264,724	4100 Professional-Technical Services	267,710	107,634	267,710	160,076	149
2,143	-	382	4200 Travel	2,750	10,654	2,750	(7,904)	-
331	-	6,541	4250 Student Travel	7,900	27,000	7,900	(19,100)	-
367	894	1,130	4300 Utility Services	1,525	1,000	1,525	525	-
331	913	-	4400 Purchased Services	-	600	-	(600)	-
2,080	1,529	55	4500 Supplies and Materials	175	2,500	175	(2,325)	(93)
116	387	750	4900 Other Expenses	375	400	375	(25)	(6)
9,558	10,094	12,744	4950 Indirect Costs	13,065	13,397	13,065	(332)	(2)
14,926	17,017	286,326	Subtotal - Other	293,500	163,185	293,500	130,315	80
-	16,968	-	5100 Equipment	-	1,000	-	(1,000)	-
270,719	290,474	287,390	Fund Total	310,000	317,861	310,000	(7,861)	(2)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Title VII, Indian Education grant provides math, reading, writing, and study skill tutorials to eligible Alaska Native and/or Native American students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

Fund: 219 Youth First

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-2010 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 111,678	\$ 99,638	0050 Intergovernmental - State	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	-
<u>Expenditure</u>								
-	12,261	20,273	3100 Certified Salaries	22,957	36,735	22,957	(13,778)	(38)
-	-	-	3200 Non-Certified Salaries	5,956	120	5,956	5,836	4,863
-	3,039	8,675	3500 Employee Benefits	3,614	2,778	3,614	836	30
-	15,300	28,948	Subtotal - Personnel Services	32,527	39,633	32,527	(7,106)	(18)
-	10,000	3,381	4100 Professional-Technical Services	-	-	-	-	-
-	1,090	1,637	4200 Travel	3,300	2,400	3,300	900	38
-	-	2,030	4250 Student Travel	1,161	1,161	1,161	-	-
-	19,247	10,886	4400 Purchased Services	8,500	17,000	8,500	(8,500)	(50)
-	55,011	34,742	4500 Supplies and Materials	35,700	25,301	35,700	10,399	41
-	-	4,418	4950 Indirect Costs	3,729	4,215	3,729	(486)	(12)
-	85,348	57,094	Subtotal - Other	52,390	50,077	52,390	2,313	5
-	10,030	13,596	5100 Equipment	15,083	10,290	15,083	4,793	-
-	110,678	99,638	Fund Total	100,000	100,000	100,000	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth First grant supports the work force development center employability skill training program and after school opportunities in all career and technical education fields.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

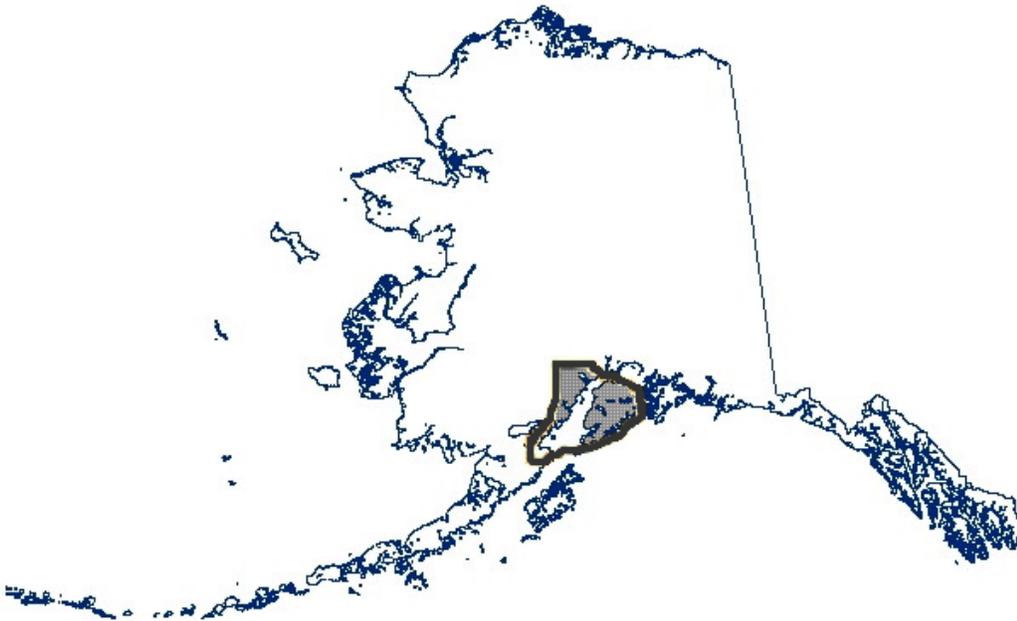
Fund: 284 Youth In Detention

Date: 04/13/09

2005-06 Actual	2006-07 Actual	2007-08 Actual	Account Description	Original 2008-09 Budget	Current 2008-09 Budget	2009-2010 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 206,573	\$ 213,720	\$ 208,785	0050 Intergovernmental - State	\$ 210,000	\$ 217,356	\$ 210,000	\$ (7,356)	(3)
<u>Expenditure</u>								
120,266	116,068	111,508	3100 Certified Salaries	114,000	116,940	114,000	(2,940)	(3)
24,529	26,790	30,935	3200 Non-Certified Salaries	27,000	35,869	27,000	(8,869)	(25)
48,489	56,504	44,630	3500 Employee Benefits	56,000	45,261	56,000	10,739	24
<u>193,284</u>	<u>199,362</u>	<u>187,073</u>	Subtotal - Personnel Services	<u>197,000</u>	<u>198,070</u>	<u>197,000</u>	<u>(1,070)</u>	(1)
5,795	-	-	4100 Professional-Technical Services	-	7,000	-	(7,000)	-
-	401	-	4200 Travel	-	-	-	-	-
-	-	-	4400 Purchased Services	-	-	-	-	-
200	5,753	200	4500 Supplies and Materials	5,500	3,125	5,500	2,375	76
-	-	-	4900 Other Expenses	-	-	-	-	-
7,294	7,426	9,258	4950 Indirect Costs	7,500	9,161	7,500	(1,661)	(18)
<u>13,289</u>	<u>13,580</u>	<u>9,458</u>	Subtotal - Other	<u>13,000</u>	<u>19,286</u>	<u>13,000</u>	<u>(6,286)</u>	(33)
<u>-</u>	<u>778</u>	<u>12,254</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>206,573</u>	<u>213,720</u>	<u>208,785</u>	Fund Total	<u>210,000</u>	<u>217,356</u>	<u>210,000</u>	<u>(7,356)</u>	(3)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

The Youth in Detention grant provides the additional funding for the extended instructional, administrative and operational activities associated with year-round school program. Adolescent inmates are incarcerated at Spring Creek Correctional Facility up to eighteen months, within which period graduation requirements and credits must be provided and earned, before they are rotated to other maximum security facilities in accordance with Department of Corrections procedures.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 – 2010 BUDGET**



**INFORMATIONAL SECTION**

**INFORMATIONAL  
SECTION**

Introduced by: Mayor  
 Date: 05/05/09  
 Hearing: 05/19/09 & 06/02/09  
 Date: 05/19/09  
 Action: Postponed Until 06/02/09  
 Action: Enacted as Amended  
 Vote: 8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH  
 ORDINANCE 2009-19**

**AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2009-2010**

**WHEREAS,** Alaska Statutes 29.35.100 and the Borough Code of Ordinances 05.04.020 require that the Mayor present a budget proposal to the Assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

**WHEREAS,** the Assembly is empowered with making appropriations for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds, the Enterprise Funds, and the Internal Service Funds of the Borough; and

**WHEREAS,** the Assembly is required by KPB 5.04.021 to introduce an ordinance 25 days or more before the last assembly meeting scheduled before June 15th each year, and by AS 14.14.060 (c) to enact such ordinance by June 30;

**NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:**

**SECTION 1.** That \$71,227,845 is appropriated in the General Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010 as follows:

General Government Operations	\$16,564,334
Transfer to School District for Operations and In-kind Services	42,983,376
Transfer to School Debt Service	2,294,538
Transfer to Special Revenue Funds:	
Solid Waste	6,487,208
Post Secondary Education	634,773
Kenai River Center	527,074
Nikiski Senior Service Area	36,542
Transfer to Capital Projects Funds:	
General Government	450,000
School Revenue	1,250,000

**SECTION 2.** The following is appropriated to the school fund from local sources for operations purposes and in-kind services:

A.	Local Effort	\$33,813,342
B.	Maintenance	6,344,440
C.	School District Utilities	76,494
D.	School District Insurance	2,599,006
E.	School District Audit	42,000
F.	Custodial Services	<u>108,094</u>
	Total Local Contribution per AS 14.17.410	\$ 42,983,376

**SECTION 3.** Disbursements from Section 2 item (A) shall be made monthly, and only as needed to supplement other revenues available and received by the school district to fund the operations portion of the school district budget. Any available balance remaining at the end of the fiscal year shall then be disbursed to the school district, provided that the total amount disbursed shall not exceed the amount allowed under AS 14.17.410 as determined after actual enrollment numbers are known.

**SECTION 4.** That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2009 and ending June 30, 2010 are as follows:

Nikiski Fire Service Area	\$4,600,054
Bear Creek Fire Service Area	307,458
Anchor Point Fire and Emergency Medical Service Area	455,288
Central Emergency Service Area	6,763,333
Central Peninsula Emergency Medical Service Area	16,779
Kachemak Emergency Service Area	636,607
Seward Bear Creek Flood Service Area	221,177
Lowell Point Emergency Service Area	17,394
Kenai Peninsula Borough Road Service Area	6,627,727
North Peninsula Recreation Service Area	1,634,097
Post-Secondary Education	634,773
Land Trust	1,170,327
Kenai River Fund	705,623
Disaster Relief	172,270
Nikiski Senior Service Area	256,228
Solid Waste	7,924,561
Central Kenai Peninsula Hospital	6,258,816
South Kenai Peninsula Hospital	4,183,438

**SECTION 5.** That \$2,294,538 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

**SECTION 6.** That \$829,094 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

**SECTION 7.** That \$192,478 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

**SECTION 8.** That \$3,760,581 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

**SECTION 9.** That \$2,321,021 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

**SECTION 10.** That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2009 and ending June 30, 2010 are as follows:

School Revenue	\$1,250,000
General Government	825,000
Solid Waste	648,324
Service Areas:	
Nikiski Fire	2,464,434
Bear Creek Fire	197,870
Anchor Point Fire and Emergency	180,000
Central Emergency	800,487
Kachemak Emergency	30,000
North Peninsula Recreation	50,000
Road	3,877,769
Central Kenai Peninsula Hospital	2,267,000
South Kenai Peninsula Hospital	2,750,386

**SECTION 11.** That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2009 and ending June 30, 2010 are as follows:

Insurance and Litigation	\$3,779,724
Health Insurance Reserve	3,867,440
Equipment Replacement	550,616

**SECTION 12.** That the FY10 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 5, 2009, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

**SECTION 13.** That funds reserved for outstanding encumbrances as of June 30, 2009 are reappropriated for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

**SECTION 14.** Voter approval of the Nikiski Fire Station #2 project is not required by KPB 5.04.110 because the superior court recently ruled that this code section is legally invalid. In the event the court determines KPB 5.04.110 is valid, the assembly hereby exempts the Nikiski Fire Station #2 project from KPB 5.04.110.

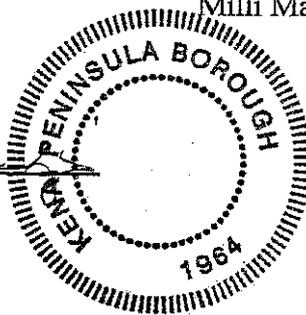
**SECTION 15.** That this ordinance takes effect at 12:01 a.m. on July 1, 2009.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2ND DAY OF JUNE, 2009.**

  
\_\_\_\_\_  
Milli Martin, Assembly President

ATTEST:

  
\_\_\_\_\_  
Johni Blankenship, Borough Clerk



Yes: Fischer, Knopp, Long, Smalley, Smith, Sprague, Superman, Martin  
No: None  
Absent: Pierce

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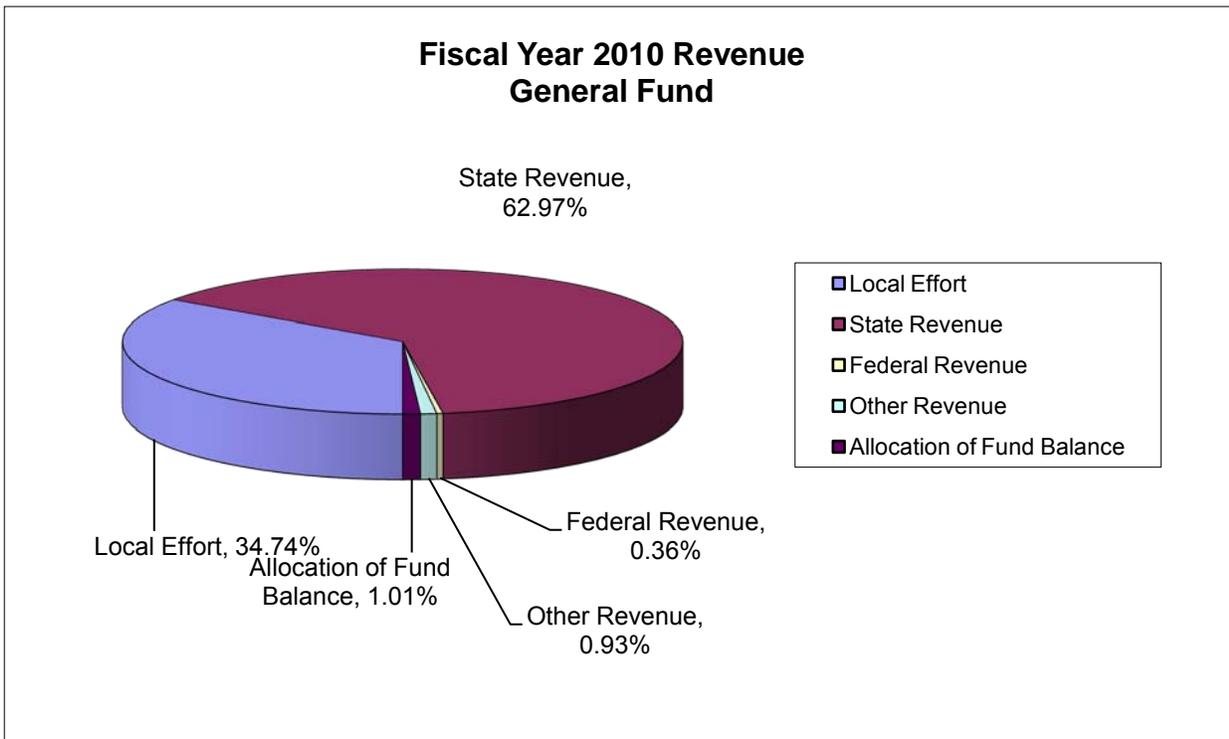
# Kenai Peninsula Borough School District

General Fund FY10 Budget

## Revenue

<b>Local Effort</b>	\$ 42,983,376	34.74%
<b>State Revenue</b>	77,914,859	62.97%
<b>Federal Revenue</b>	450,000	0.36%
<b>Other Revenue</b>	1,146,000	0.93%
<b>Allocation of Fund Balance</b>	<u>1,245,667</u>	<u>1.01%</u>
<b>Total Revenue Budget</b>	<u>\$ 123,739,902</u>	<u>100.01%</u>

As this chart illustrates, the primary source of funding for the Kenai Peninsula Borough School District is the state of Alaska, in the form of the base student allocation and district cost factor. The Kenai Peninsula Borough funds the District to the full extent allowed by the state, through a funding appropriation and in-kind services. A small amount comes from the federal government in the form of a Medicare reimbursement. The category of "Other Revenue" includes investment earnings and E-Rate revenue.

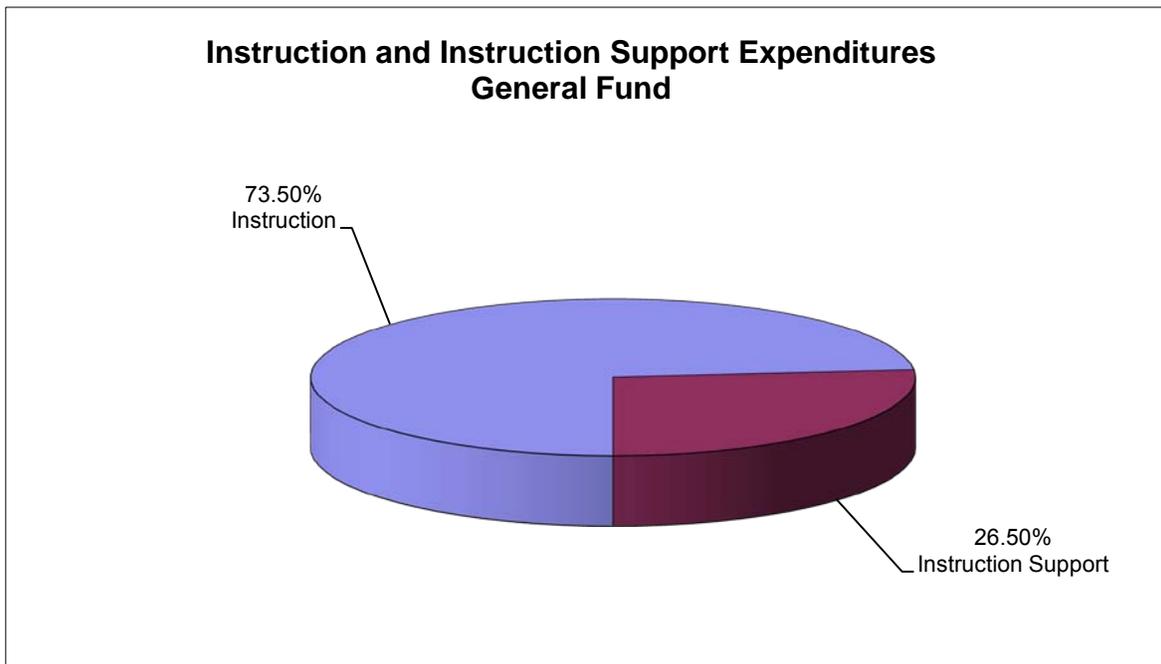


Kenai Peninsula Borough School District  
General Fund FY10 Budget

## Expenditures by Function

Regular Instruction	\$ 60,861,411		
Special Education - Instruction	13,130,349		
Special Education - Student	4,802,719		
Support Services - Student	3,688,685		
Support Services - Instruction	2,463,473		
School Administration	5,511,331		
<b>Instruction Subtotal</b>	<b>90,457,968</b>	<b>\$ 90,457,968</b>	<b>73.50%</b>
School Administration - Support	4,109,130		
District Administration	1,034,876		
District Administration - Support	5,267,842		
Operation of Plant	20,493,579		
Pupil Activities	1,702,411		
<b>Instruction Support Subtotal</b>	<b>32,607,838</b>	<b>32,607,838</b>	<b>26.50%</b>
<b>Total Expenditures</b>		<b>\$123,065,806</b>	<b>100.00%</b>
Transfers to Other Funds	674,096	<b>674,096</b>	
<b>Total Expenditures and Transfers</b>	<b>123,739,902</b>	<b>\$123,739,902</b>	

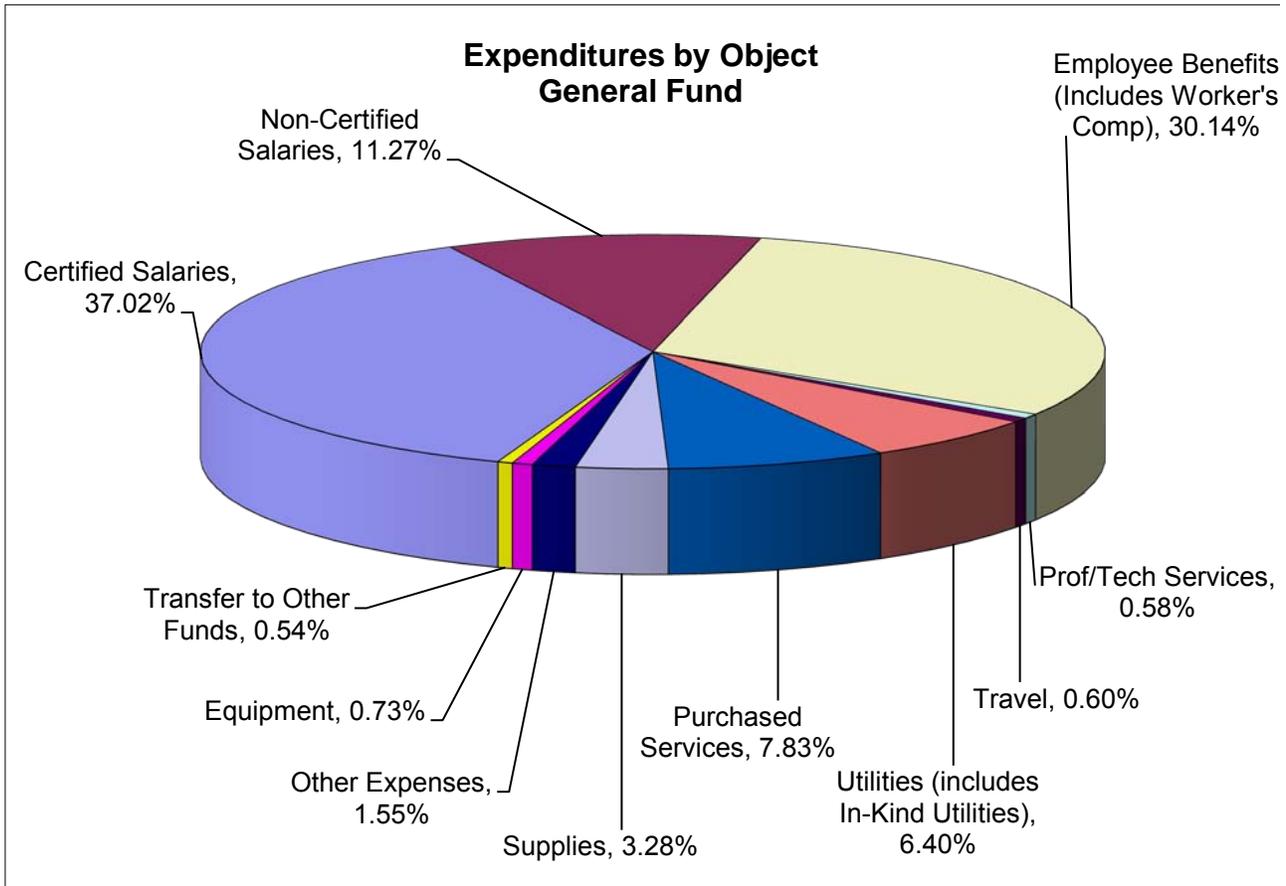
By law, 70 percent of a school district's budget must go toward instruction. KPBSD easily meets that requirement, as instruction is the District's top priority.



**Kenai Peninsula Borough School District**  
General Fund FY10 Budget

## Expenditures by Object

Certified Salaries	\$ 45,792,476	37.02%	
Non-Certified Salaries	13,949,169	11.27%	
Employee Benefits (Includes Worker's Comp)	37,283,679	30.14%	78.43%
Professional/Technical Services	790,687	0.64%	
Travel	743,256	0.60%	
Utilities (includes In-Kind Utilities)	7,925,345	6.40%	
Purchased Services	9,694,942	7.83%	15.47%
Supplies	4,057,338	3.28%	
Other Expenses	1,922,364	1.55%	
Equipment	906,550	0.73%	5.56%
Transfer to Other Funds	674,096	0.54%	0.54%
	<b>\$ 123,739,902</b>	<b>100.00%</b>	<b>100.00%</b>

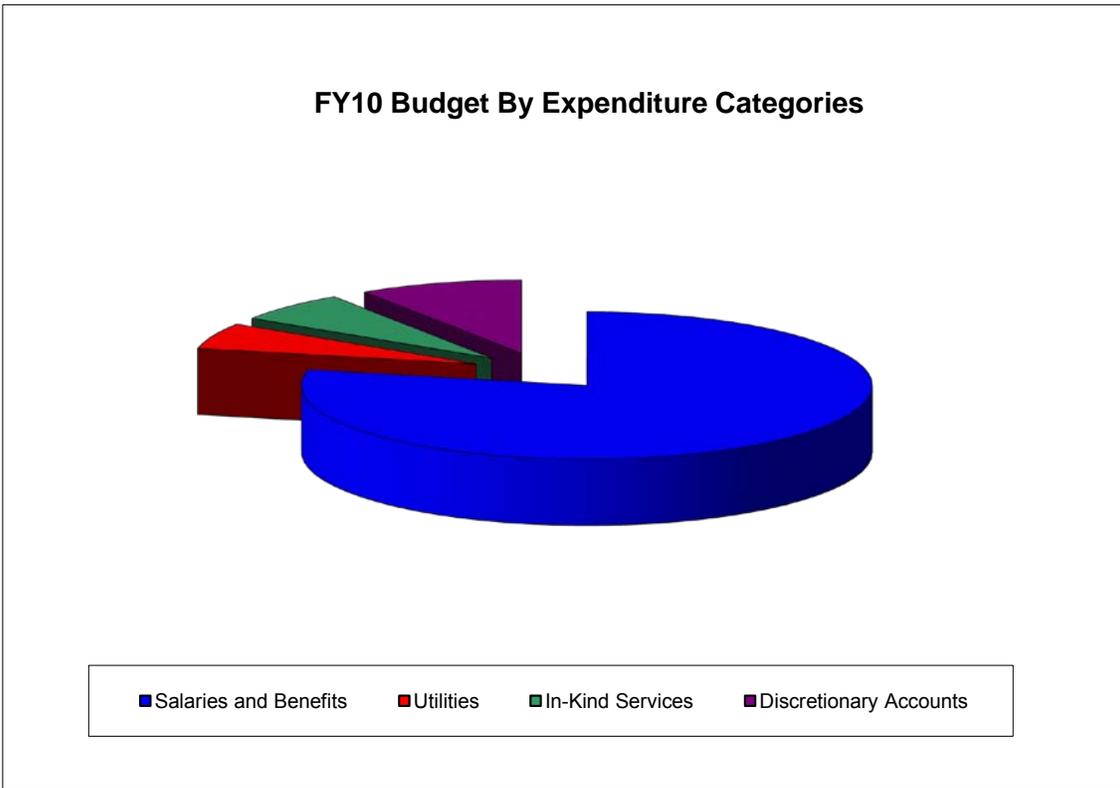


## Kenai Peninsula Borough School District General Fund FY10 Budget

The FY10 general fund budget reflects:

Revenue	\$ 123,739,902
Expenditures	123,739,902
Difference	\$ -

Expenditure Category	FY10 Budget	% Of Total	FY09 Budget	% Of Total	FY08 Actual	% Of Total
Salaries and Benefits	\$ 97,025,324	76.75%	\$ 94,031,138	78.11%	\$ 92,705,079	78.55%
Utilities	7,056,917	6.77%	7,056,917	5.86%	5,123,696	4.34%
In-Kind Services	8,153,940	6.96%	8,430,622	7.00%	7,755,139	6.57%
Discretionary Accounts	11,503,721	9.52%	10,859,119	9.02%	12,441,410	10.54%
	\$ 123,739,902	100.00%	\$ 120,377,796	100.00%	\$ 118,025,324	100.00%

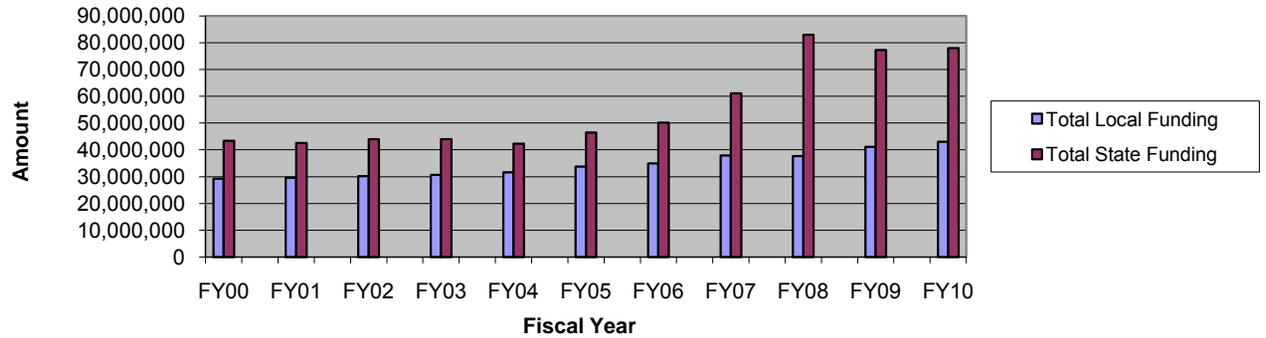


Kenai Peninsula Borough School District  
General Fund FY10 Budget

## Local and State Funding

											Budget	
	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	
<b>Local Funding:</b>												
Borough In-Kind	5,922,125	5,903,320	6,086,948	6,092,718	6,405,124	6,956,437	7,386,090	7,553,047	7,755,139	8,430,622	8,153,940	
Borough Appropriations	23,372,336	23,724,906	24,102,170	24,526,142	25,230,415	26,788,170	27,587,592	30,388,629	29,945,978	32,716,323	34,829,436	
<b>Total Local Funding</b>	<u>29,294,461</u>	<u>29,628,226</u>	<u>30,189,118</u>	<u>30,618,860</u>	<u>31,635,539</u>	<u>33,744,607</u>	<u>34,973,682</u>	<u>37,941,676</u>	<u>37,701,117</u>	<u>41,146,945</u>	<u>42,983,376</u>	
<b>State Funding:</b>												
Foundation Program	43,104,729	42,231,591	42,482,522	41,361,048	42,124,335	46,240,302	49,779,053	59,959,314	54,567,210	62,317,926	63,027,255	
Grants			1,149,974	2,346,338	230,066	227,371	224,126	995,531	1,740,731	245,599	247,225	
Other State Revenue	280,654	305,140	316,325	285,312	1,038		110,355	120,577	1,394,329			
1/4 ISER									5,955,888			
TRS/PERS funding									19,322,147	14,640,379	14,640,379	
<b>Total State Funding</b>	<u>43,385,383</u>	<u>42,536,731</u>	<u>43,948,821</u>	<u>43,992,698</u>	<u>42,355,439</u>	<u>46,467,673</u>	<u>50,113,534</u>	<u>61,075,422</u>	<u>82,980,305</u>	<u>77,203,904</u>	<u>77,914,859</u>	

**Local and State Funding**



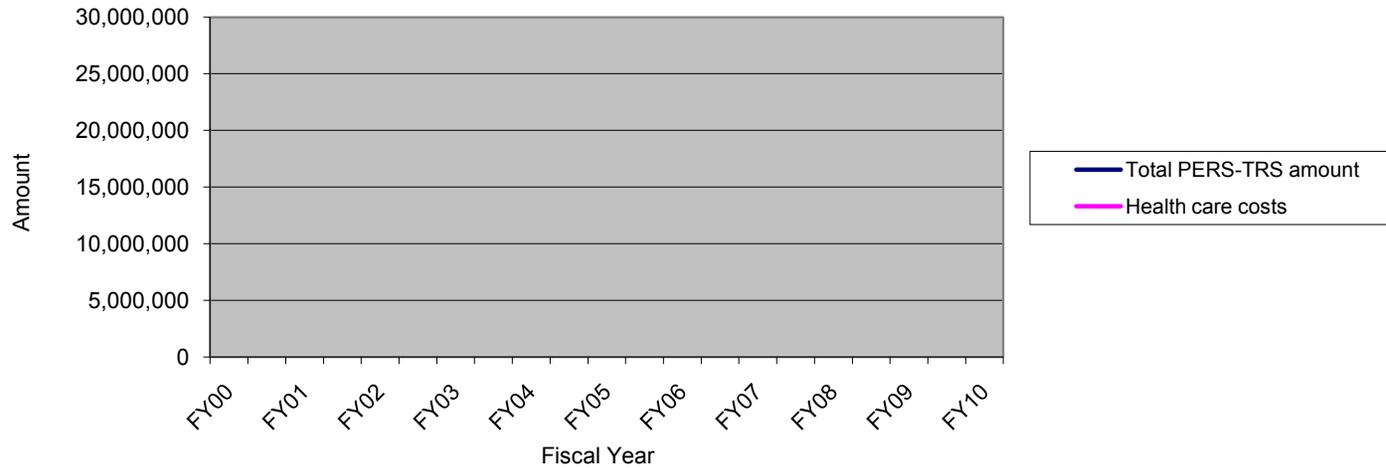
The Kenai Peninsula Borough has historically funded the School District to the full extent allowed by the state.

Kenai Peninsula Borough School District  
General Fund FY10 Budget

## Retirement and Health Care Costs

	Budget										
	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10
District TRS cost	6,114,234	4,738,871	5,018,909	3,932,028	4,149,970	5,639,576	7,662,030	9,449,054	4,865,797	4,474,137	4,716,971
District PERS cost	657,433	605,858	620,241	437,928	600,750	1,060,910	1,608,009	2,273,411	2,559,255	2,718,287	2,784,934
<b>Total District cost</b>	<b>6,771,667</b>	<b>5,344,729</b>	<b>5,639,150</b>	<b>4,369,956</b>	<b>4,750,720</b>	<b>6,700,486</b>	<b>9,270,039</b>	<b>11,722,465</b>	<b>7,425,052</b>	<b>7,192,424</b>	<b>7,501,905</b>
State TRS contribution									17,195,551	13,008,365	13,008,365
State PERS contribution									2,126,596	1,632,014	1,632,014
<b>Total state contribution</b>									<b>19,322,147</b>	<b>14,640,379</b>	<b>14,640,379</b>
<b>Total PERS-TRS amount</b>	<b>6,771,667</b>	<b>5,344,729</b>	<b>5,639,150</b>	<b>4,369,956</b>	<b>4,750,720</b>	<b>6,700,486</b>	<b>9,270,039</b>	<b>11,722,465</b>	<b>26,747,199</b>	<b>21,832,803</b>	<b>22,142,284</b>
<b>Health care costs</b>	<b>5,840,256</b>	<b>5,912,876</b>	<b>6,501,616</b>	<b>6,543,154</b>	<b>6,626,020</b>	<b>7,948,786</b>	<b>8,119,479</b>	<b>9,526,747</b>	<b>10,093,355</b>	<b>11,655,446</b>	<b>12,002,262</b>
<b>Health care per employee</b>	<b>5,709.23</b>	<b>5,875.62</b>	<b>6,410.08</b>	<b>6,565.81</b>	<b>7,044.99</b>	<b>8,678.76</b>	<b>8,538.82</b>	<b>9,799.97</b>	<b>10,138.67</b>	<b>11,208.99</b>	<b>11,400.00</b>

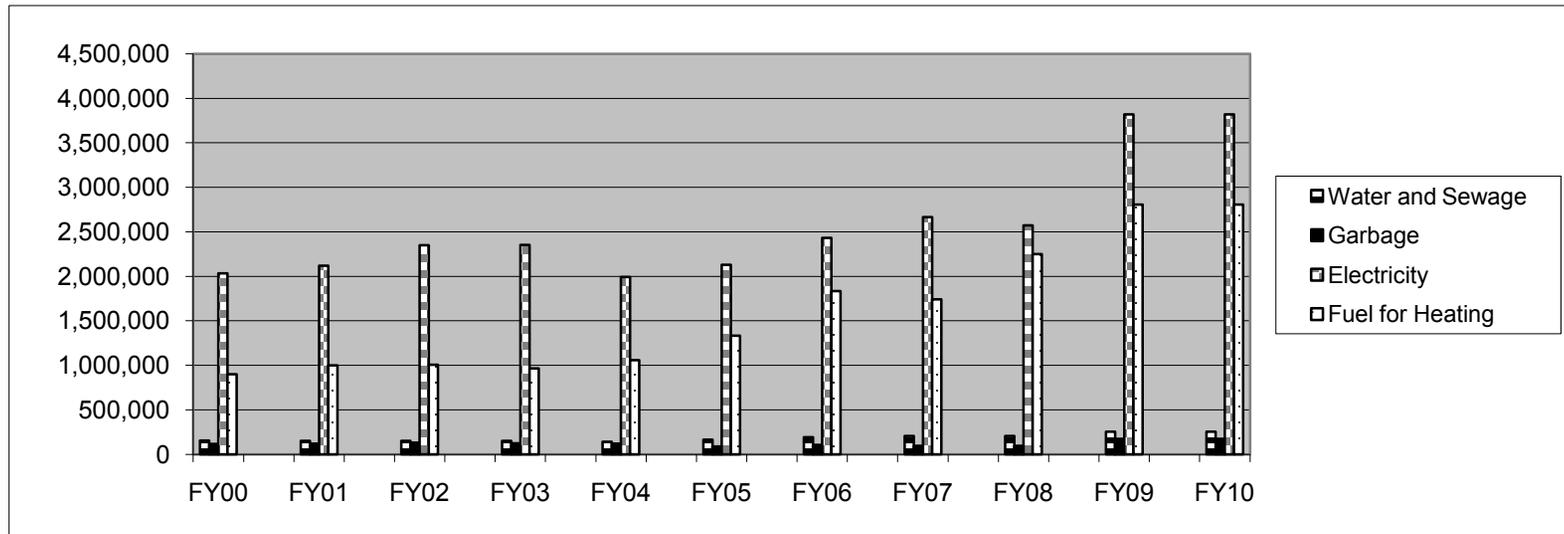
**Retirement and Health Care Costs**



Kenai Peninsula Borough School District  
General Fund FY10 Budget

## Utility Costs

	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	Budget	
										FY09	FY10
Water and Sewage	154,318	152,541	151,806	151,808	139,585	166,445	192,470	207,793	206,107	255,836	255,836
Garbage	118,123	120,722	130,799	122,605	120,737	87,838	107,038	94,713	94,592	176,010	176,010
Electricity	2,033,318	2,118,183	2,350,493	2,354,139	1,992,639	2,129,941	2,431,352	2,663,619	2,572,660	3,818,846	3,818,846
Fuel for Heating	901,243	1,001,242	1,008,011	964,683	1,057,753	1,331,386	1,835,635	1,743,169	2,250,337	2,806,225	2,806,225
<b>Total</b>	<b>3,207,002</b>	<b>3,392,688</b>	<b>3,641,109</b>	<b>3,593,235</b>	<b>3,310,714</b>	<b>3,715,610</b>	<b>4,566,495</b>	<b>4,709,294</b>	<b>5,123,696</b>	<b>7,056,917</b>	<b>7,056,917</b>



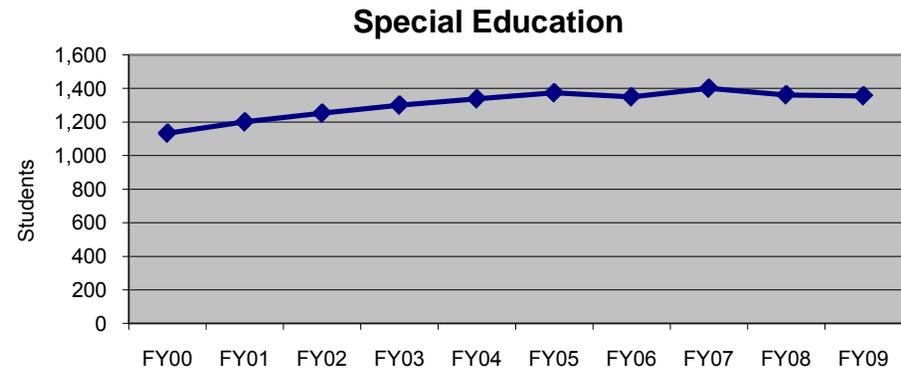
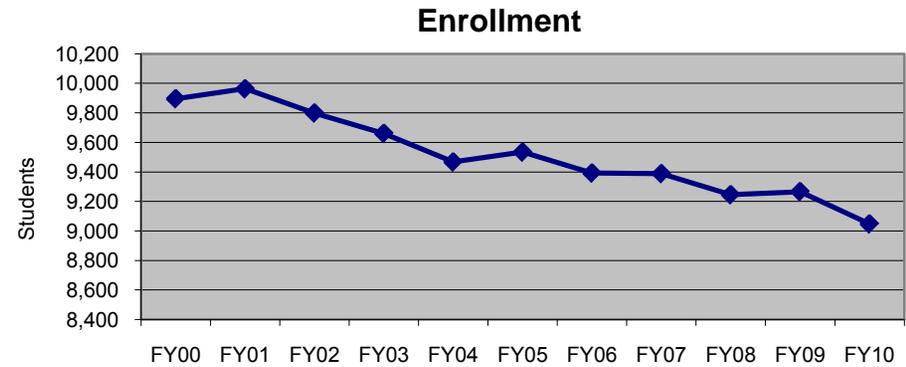
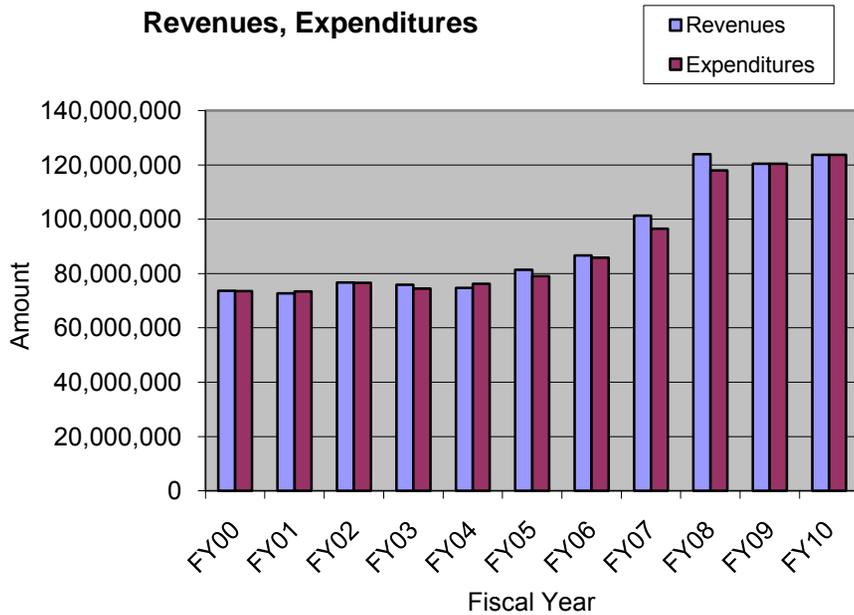
As natural gas, fuel oil and electricity costs have increased, so have the District's utility bills. The District operates 44 schools. In fiscal year 2008, the District's average utility cost per student was \$554.21.

# Kenai Peninsula Borough School District

General Fund FY10 Budget

## Revenues and Expenditures vs. Enrollment

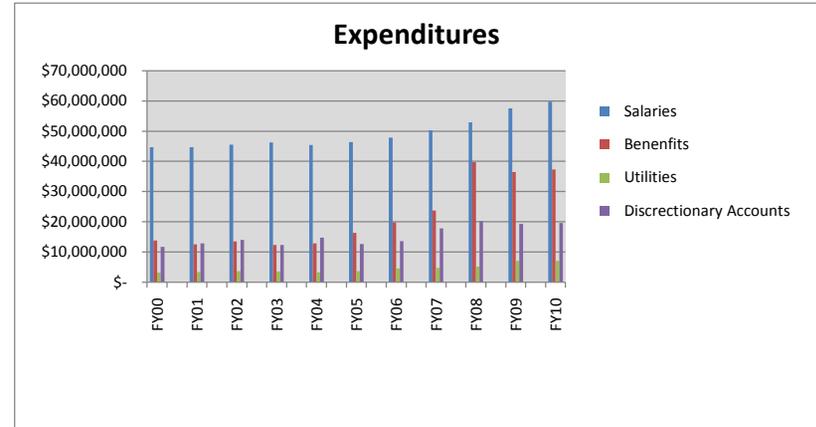
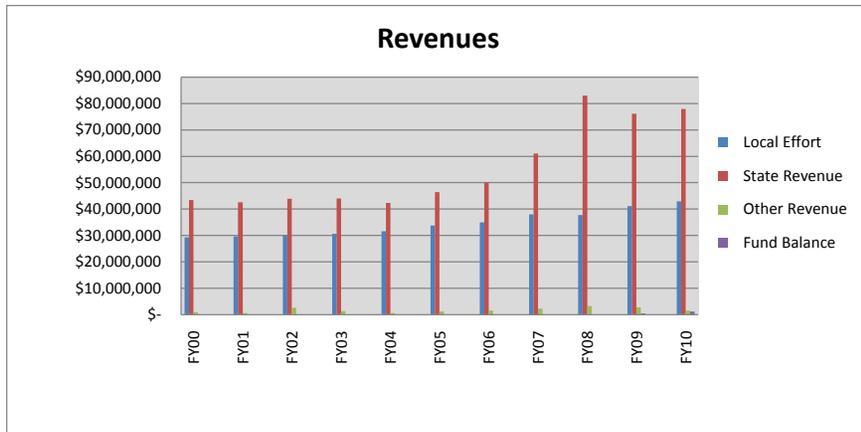
											Budget	
	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	
Revenues	73,690,479	72,729,171	76,755,749	75,930,416	74,651,751	81,375,873	86,720,124	101,336,757	123,927,465	120,377,796	123,739,902	
Expenditures	73,527,510	73,397,173	76,627,829	74,430,070	76,253,975	79,043,181	85,821,922	96,513,281	118,025,324	120,377,796	123,739,902	
Enrollment	9,896	9,963	9,799	9,661	9,467	9,534	9,392	9,388	9,245	9,266	9,047	
Special Education	1,134	1,201	1,253	1,301	1,338	1,374	1,350	1,401	1,362	1,356	Not available	



**Kenai Peninsula Borough School District**  
General Fund FY10 Budget

## Revenues and Expenditures

	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	Budget	
										FY09	FY10
<b>Revenues &amp; Other</b>											
Financing Sources:											
Local Effort	\$ 29,294,461	\$ 29,628,226	\$ 30,189,118	\$ 30,618,860	\$ 31,635,539	\$ 33,744,607	\$ 34,973,682	\$ 37,941,676	\$ 37,701,117	\$ 41,146,945	\$ 42,983,376
State Revenue	43,385,383	42,536,731	43,948,821	43,992,698	42,355,439	46,467,673	50,113,534	61,075,422	82,980,305	76,067,178	77,914,859
Other Revenue	1,010,635	564,214	2,617,810	1,318,858	660,773	1,163,593	1,632,908	2,319,659	3,246,043	2,723,046	1,596,000
Fund Balance	-	-	-	-	-	-	-	-	-	440,627	1,245,667
<b>Total Revenue:</b>	<b>\$ 73,690,479</b>	<b>\$ 72,729,171</b>	<b>\$ 76,755,749</b>	<b>\$ 75,930,416</b>	<b>\$ 74,651,751</b>	<b>\$ 81,375,873</b>	<b>\$ 86,720,124</b>	<b>\$ 101,336,757</b>	<b>\$ 123,927,465</b>	<b>\$ 120,377,796</b>	<b>\$ 123,739,902</b>
<b>Expenditures &amp; Other</b>											
Financing Sources:											
Salaries	\$ 44,727,832	\$ 44,641,434	\$ 45,553,886	\$ 46,219,085	\$ 45,391,817	\$ 46,403,512	\$ 47,847,106	\$ 50,251,299	\$ 52,939,567	\$ 57,554,974	\$ 59,741,645
Benefits	13,852,680	12,547,806	13,460,403	12,297,578	12,819,512	16,308,427	19,775,485	23,741,721	39,765,510	36,476,164	37,283,679
Utilities	3,207,002	3,392,688	3,641,109	3,593,235	3,310,714	3,715,610	4,566,495	4,709,294	5,123,696	7,056,917	7,056,917
Discretionary Accounts	11,739,996	12,815,245	13,972,431	12,320,172	14,731,932	12,615,632	13,632,836	17,810,967	20,196,229	19,289,741	19,657,661
<b>Total Expenditures</b>	<b>\$ 73,527,510</b>	<b>\$ 73,397,171</b>	<b>\$ 76,627,829</b>	<b>\$ 74,430,070</b>	<b>\$ 76,253,975</b>	<b>\$ 79,043,181</b>	<b>\$ 85,821,922</b>	<b>\$ 96,513,281</b>	<b>\$ 118,025,002</b>	<b>\$ 120,377,796</b>	<b>\$ 123,739,902</b>
<b>Difference</b>	<b>\$ 162,969</b>	<b>\$ (668,002)</b>	<b>\$ 127,920</b>	<b>\$ 1,500,346</b>	<b>\$ (1,602,224)</b>	<b>\$ 2,332,692</b>	<b>\$ 898,202</b>	<b>\$ 4,823,476</b>	<b>\$ 5,902,463</b>	<b>\$ -</b>	<b>\$ -</b>



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

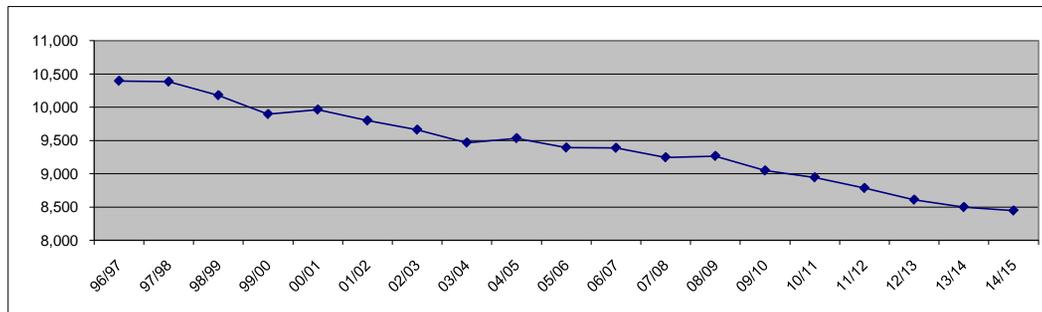
**2009 - 2010 Budget  
Enrollment History and Projections**

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

The Kenai Peninsula Borough School District completes the enrollment projections annually in the central office. There are four separate inputs to the process:

- 1) building administrators prepare an initial projection;
- 2) a straight line projection is prepared to show the numbers of students moving forward by grade;
- 3) the cohort survival method forecasts future enrollment from historic trends; and
- 4) a subjective analysis is performed to account for any changes to the economic base, transition of private school children into high school, and other potential anomalies.

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
96/97	50	736	742	800	781	788	800	887	863	829	922	790	746	662	10,396	-0.12%
97/98	48	703	735	740	783	797	801	808	912	846	858	879	742	732	10,384	-0.12%
98/99	46	644	716	752	731	785	796	821	813	883	875	790	796	731	10,179	-1.97%
99/00	62	604	682	721	751	727	757	810	835	809	883	803	699	750	9,896	-2.78%
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.68%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	604	575	648	668	697	736	794	785	817	905	846	752	745	9,661	-1.41%
03/04	47	575	634	565	637	666	698	774	819	783	885	827	803	665	9,467	-2.01%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,534	0.71%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-1.49%
06/07	74	633	623	673	660	677	637	718	730	746	914	828	744	731	9,388	-0.04%
07/08	80	637	642	626	690	653	698	644	727	707	855	868	763	655	9,245	-1.52%
08/09	91	649	649	659	643	681	669	709	670	724	832	828	765	697	9,266	0.23%
09/10	0	645	648	645	678	636	671	659	658	658	768	826	817	738	9,047	-2.36%
10/11	0	637	639	643	667	673	642	651	613	684	709	759	823	804	8,944	-1.14%
11/12	0	643	638	639	663	662	682	624	608	613	733	701	758	820	8,784	-1.79%
12/13	0	642	643	637	659	663	670	662	583	608	661	725	700	755	8,608	-2.00%
13/14	0	644	642	642	658	659	671	651	616	583	657	653	724	697	8,497	-1.29%
14/15	0	645	644	641	662	658	667	652	610	616	628	649	652	721	8,445	-0.61%



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2009 - 2010 General Fund Budget  
Revenue and Expenditures**

<b>Actual</b>					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil
FY98	\$3,352,926,000	\$72,560,988	10,377	\$71,918,003	\$6,931
FY99	\$3,398,347,000	\$73,424,869	10,182	\$73,004,967	\$7,170
FY00	\$3,358,304,000	\$73,839,583	9,982	\$73,527,510	\$7,366
FY01	\$3,548,384,000	\$73,849,226	9,947	\$73,397,173	\$7,379
FY02	\$3,717,713,000	\$77,294,873	9,799	\$76,627,829	\$7,820
FY03	\$4,044,041,000	\$77,850,467	9,632	\$74,430,070	\$7,727
FY04	\$4,222,404,000	\$76,724,068	9,562	\$76,253,975	\$7,975
FY05	\$4,264,247,000	\$83,096,038	9,527	\$79,043,017	\$8,297
FY06	\$4,507,776,000	\$89,146,364	9,389	\$85,821,922	\$9,141
FY07	\$4,888,050,000	\$100,257,075	9,368	\$96,513,281	\$10,302
FY08	\$5,359,874,000	\$117,272,948	9,245	\$118,025,002	\$12,766

<b>Budgeted</b>					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil
FY09	\$5,953,026,691	\$120,209,256	9,053		\$13,278
FY10	*	\$123,739,902	9,047		\$13,677

<b>Actual</b>										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY98	\$21,887,100	\$6,197,730	\$107,438	\$28,192,268	39.22%	\$43,515,941	60.54%	\$167,021	0.23%	\$71,875,230
FY99	\$23,467,260	\$6,009,525	\$80,757	\$29,557,542	40.64%	\$43,047,377	59.18%	\$134,029	0.18%	\$72,738,948
FY00	\$23,372,336	\$5,922,125	\$874,576	\$30,169,037	40.94%	\$43,385,383	58.88%	\$136,059	0.18%	\$73,690,479
FY01	\$23,724,906	\$5,903,320	\$352,504	\$29,980,730	41.22%	\$42,536,731	58.49%	\$211,710	0.29%	\$72,729,171
FY02	\$24,102,170	\$6,086,948	\$2,382,574	\$32,571,692	42.44%	\$43,948,821	57.26%	\$235,236	0.31%	\$76,755,749
FY03	\$24,526,142	\$6,092,718	\$1,039,837	\$31,658,697	41.69%	\$43,992,698	57.94%	\$279,021	0.37%	\$75,930,416
FY04	\$25,230,415	\$6,405,124	\$379,700	\$32,015,239	42.89%	\$42,355,439	56.74%	\$281,073	0.38%	\$74,651,751
FY05	\$26,788,170	\$6,956,437	\$951,400	\$34,696,007	42.64%	\$46,467,673	57.10%	\$212,193	0.26%	\$81,375,873
FY06	\$27,587,592	\$7,386,090	\$1,088,740	\$36,062,422	41.58%	\$50,113,534	57.79%	\$544,168	0.63%	\$86,720,124
FY07	\$30,388,629	\$7,553,047	\$1,826,962	\$39,768,638	39.24%	\$61,075,422	60.27%	\$492,697	0.49%	\$101,336,757
FY08	\$29,945,978	\$7,755,139	\$2,696,787	\$40,397,904	32.60%	\$82,980,305	66.96%	\$549,256	0.44%	\$123,927,465

<b>Budgeted</b>										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY09	\$32,716,323	\$8,430,622	\$1,576,947	\$42,723,892	35.49%	\$77,203,904	64.13%	\$450,000	0.37%	\$120,377,796
FY10	\$34,829,436	\$8,153,940	\$2,391,667	\$45,375,043	36.67%	\$77,914,859	62.97%	\$450,000	0.36%	\$123,739,902

\* This information was not available at time of publication.

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**General Fund Expenditures by Location**

Loc	Description													Budget	
		FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	FY09**	FY10**	
65	Aurora Borealis	\$ 326,913	\$ 431,076	\$ 381,936	\$ 488,272	\$ 715,482	\$ 782,691	\$ 1,024,202	\$ 1,262,456	\$ 1,492,553	\$ 1,595,612	\$ 1,599,148	\$ 1,828,481	\$ 1,905,727	
69	Bayview Charter	75,725	77,819	-	-	-	-	-	-	-	-	-	-	-	
31	Chapman	1,154,575	1,182,832	1,059,015	1,029,467	1,050,145	985,133	1,037,449	1,135,218	1,070,366	1,067,362	1,020,211	974,638	1,049,651	
32	Cooper Landing	280,853	293,769	299,476	281,133	292,235	280,118	174,210	210,657	235,158	210,186	204,165	232,713	227,341	
68	Fireweed Academy	99,291	98,666	124,982	146,671	140,031	152,526	166,123	179,314	260,512	438,457	512,484	547,810	599,391	
66	Homer Flex	138,985	174,709	189,396	281,019	324,326	323,775	333,053	403,732	453,878	492,671	445,224	476,134	510,503	
06	Homer High	3,384,113	3,475,357	3,390,663	3,280,135	3,390,900	3,315,830	3,233,010	3,459,522	4,051,579	4,276,775	4,058,942	4,207,075	4,091,287	
13	Homer Middle	1,583,880	1,419,664	1,433,208	1,381,219	1,473,008	1,392,068	1,490,326	1,665,052	1,753,395	1,796,268	1,730,563	1,845,014	1,921,215	
35	Hope	240,618	247,211	223,978	191,399	199,636	155,887	176,490	194,142	225,520	265,802	250,634	264,916	269,721	
56	Kachemak Selo	370,358	376,960	397,558	394,412	420,112	494,128	529,501	585,750	662,436	717,801	737,330	859,381	815,433	
63	Kaleidoscope Charter	-	-	-	-	-	-	-	456,116	620,406	1,203,725	1,623,062	2,208,212	2,412,432	
48	K-Beach	1,937,787	1,969,541	1,996,938	2,105,078	2,184,187	2,109,160	2,156,510	2,495,380	2,746,075	3,152,887	3,121,445	3,467,984	3,526,329	
67	Kenai Alternative	164,156	212,864	274,712	404,028	473,845	449,905	495,779	565,121	577,949	621,920	586,475	656,532	658,421	
07	Kenai Central	2,786,487	3,055,206	3,062,905	3,085,268	3,269,226	3,264,842	3,279,915	3,633,367	4,005,356	4,330,035	4,411,156	4,515,321	4,476,717	
36	Kenai Elementary	45,300	46,659	48,391	-	-	-	-	-	-	-	-	-	-	
11	Kenai Middle	2,521,978	2,570,235	2,537,276	2,294,128	2,412,214	2,222,429	2,114,104	2,318,776	2,597,450	2,767,764	2,737,084	3,040,618	2,837,150	
15	Kenai Youth Facility	-	-	-	-	-	-	62,764	70,704	41,872	93,917	87,237	93,892	93,160	
47	McNeil Canyon	1,032,014	880,687	840,538	844,569	783,480	750,244	748,266	866,857	1,050,192	1,202,154	1,161,508	1,277,214	1,386,164	
64	Montessori Charter	-	-	-	-	-	186,099	416,773	519,140	803,494	1,394,169	1,485,273	1,654,889	1,700,455	
37	Moose Pass	291,474	283,684	304,135	315,306	337,292	318,576	329,633	295,999	301,935	327,903	273,876	376,282	319,791	
51	Mountain View	1,959,657	1,966,544	1,815,930	1,945,186	1,910,180	1,845,485	1,797,487	2,112,011	2,165,795	2,066,104	3,430,769	3,499,198	3,596,829	
34	Nanwalek	365,469	417,256	466,706	417,609	477,939	539,441	478,326	425,890	481,092	468,230	656,387	705,045	641,549	
39	Nikiski Elem	1,401,815	1,417,375	1,187,546	1,236,853	1,159,093	1,182,565	1,221,160	-	-	-	-	-	-	
10	Nikiski Jr/Sr	2,896,588	3,083,706	3,180,287	2,895,793	3,068,203	3,090,360	2,965,373	2,961,362	2,987,859	3,151,206	3,271,379	3,447,600	3,420,312	
52	Nikiski North Star	1,442,319	1,397,703	1,346,058	1,303,519	1,231,622	1,300,775	1,129,431	2,524,444	2,628,307	2,978,215	2,949,719	2,998,112	2,871,926	
38	Nikolaevsk	1,028,070	1,073,376	980,010	972,002	958,384	960,342	820,634	775,514	743,538	706,656	666,704	789,874	827,198	
02	Ninilchik	1,386,890	1,422,780	1,404,299	1,325,208	1,354,831	1,368,493	1,232,366	1,374,376	1,544,988	1,608,864	1,489,903	1,589,565	1,606,775	
33	Paul Banks	1,507,323	1,376,519	1,400,924	1,436,335	1,444,285	1,552,702	1,482,637	1,825,462	1,977,833	2,016,792	2,012,757	1,995,914	2,021,904	
40	Port Graham	317,326	355,648	341,593	312,381	351,782	307,587	335,080	311,722	286,479	305,699	387,775	477,895	415,328	
49	Razdolna	232,031	285,580	229,771	234,785	303,110	280,183	215,375	292,852	328,676	354,519	351,855	429,966	450,006	
46	Redoubt	1,927,122	1,926,499	1,840,922	1,937,425	1,861,693	1,977,770	2,056,814	2,456,365	2,685,455	2,820,926	2,637,105	2,799,320	2,812,196	
16	River City Academy	-	-	-	-	-	-	-	-	-	-	308,740	354,201	359,590	
41	Sears	1,845,071	1,813,453	1,719,370	1,764,400	1,828,839	1,662,476	1,695,913	1,781,591	1,746,562	1,842,991	-	-	-	
42	Seward Elem	1,914,630	1,938,491	1,885,161	1,928,285	2,019,758	2,021,831	2,143,561	2,301,697	2,385,831	2,481,853	2,368,139	2,430,359	2,402,502	
08	Seward High	3,002,866	2,903,127	2,910,956	2,860,614	2,092,321	2,160,327	2,019,023	1,883,611	2,177,251	2,163,261	2,192,815	2,245,890	2,171,311	
14	Seward Middle	-	-	-	-	971,974	908,494	1,000,375	1,112,495	963,571	938,521	946,663	1,126,190	1,112,389	
05	Skyview	3,234,890	3,440,027	3,490,808	3,342,515	3,503,206	3,629,973	3,519,584	3,602,949	3,860,736	3,932,864	3,815,824	3,844,798	3,994,581	
43	Soldotna Elem	1,945,565	1,914,078	1,826,468	1,658,528	1,630,002	1,613,479	1,584,129	2,195,249	2,074,643	2,195,200	2,315,021	2,666,857	2,619,564	
09	Soldotna High	3,348,794	3,479,204	3,517,669	3,495,645	3,550,972	3,671,789	3,497,846	3,966,476	4,374,638	4,800,400	4,807,695	5,199,081	5,135,015	

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
General Fund Expenditures by Location**

Loc	Description												Budget	
		FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	FY09**	FY10**
12	Soldotna Middle	3,160,632	3,202,658	3,184,132	3,105,407	3,129,147	3,077,950	3,083,224	3,289,022	3,878,257	3,997,034	3,960,835	3,832,300	3,721,139
04	Spring Creek	-	-	-	252,568	340,580	301,873	197,626	249,138	274,729	308,499	256,577	289,057	377,285
44	Sterling	1,423,298	1,492,283	1,431,633	1,358,593	1,256,350	1,130,638	1,124,703	1,286,087	1,297,769	1,489,358	1,368,044	1,586,956	1,576,583
03	Susan B English	743,418	750,694	726,869	756,609	793,016	750,239	661,874	683,758	733,497	870,493	839,677	1,013,297	992,048
01	Tebughna	314,410	364,784	377,305	376,808	409,386	412,351	439,091	456,731	448,694	506,054	487,874	598,425	576,509
45	Tustumena	1,328,037	1,341,055	1,219,608	1,242,004	1,235,411	1,201,883	1,088,314	1,195,294	1,252,275	1,392,029	1,291,133	1,603,873	1,615,286
53	Voznesenka	715,594	630,503	697,307	802,913	819,271	889,473	924,242	942,147	1,030,779	1,138,379	1,156,260	1,159,046	1,209,230
50	West Homer	1,634,557	1,574,698	1,563,501	1,684,107	1,673,471	1,677,083	1,624,095	1,933,151	2,164,386	2,126,580	2,103,329	2,250,557	2,190,848
														-
70	Board of Education	216,575	169,559	172,846	205,674	207,012	244,121	360,590	248,963	271,460	265,177	270,684	314,744	345,650
04	Superintendent	304,818	298,274	270,116	289,988	264,643	257,003	290,584	306,276	303,352	318,717	323,946	361,889	364,275
72	Asst Supt Admin Services	192,656	204,528	197,481	226,989	212,467	198,197	210,187	197,101	949,514	932,075	875,693	935,519	1,008,216
73	Asst Supt Instruction	238,413	251,578	365,045	259,394	347,310	376,788	293,814	316,136	313,466	404,982	320,359	421,249	429,713
74	Fiscal Services	375,450	415,798	451,456	413,039	479,672	505,353	535,675	603,320	595,129	701,339	781,091	899,715	917,516
75	Planning and Operations	-	-	-	190,532	203,603	232,105	179,279	197,343	199,961	221,467	199,972	295,485	301,458
76	Purchasing/Warehouse	617,599	657,224	573,757	415,429	467,084	257,929	285,522	300,280	339,544	397,325	300,353	628,783	634,460
77	Human Resources	378,235	414,684	420,456	374,717	441,501	454,343	528,809	609,045	673,598	710,307	873,768	1,199,955	1,250,854
78	Information Services	800,199	663,620	1,126,597	1,879,928	2,414,378	1,643,357	1,491,409	1,288,710	1,497,911	1,658,405	1,672,022	1,783,500	1,797,541
79	E-Rate Program	-	-	-	203,825	26,984	-	105,626	348,311	308,330	378,963	477,121	536,270	646,000
80	Connections Program	281,982	319,838	919,855	1,629,742	1,594,807	1,360,517	1,714,505	2,238,911	2,660,021	2,998,194	3,338,362	3,540,318	3,597,478
81	Gifted/Talented Instruction	270,983	430,445	448,865	498,454	530,493	409,692	441,123	-	-	-	-	-	-
81	Special Services	-	-	-	-	-	-	-	979,877	1,114,383	1,398,529	1,606,210	2,859,472	2,922,564
81	Special Education Instruction	936,290	485,719	480,185	590,769	543,293	446,516	527,586	-	-	-	-	-	-
81	Special Education - Student	1,400,829	2,274,107	2,248,024	2,270,389	2,249,259	2,423,025	2,518,003	-	-	-	-	-	-
82	Negotiations -IBB	-	-	-	-	-	-	-	-	-	-	-	-	-
83	DW - General	8,448,829	8,627,411	9,267,913	7,369,553	8,057,500	6,668,872	8,761,894	7,812,663	7,416,193	10,052,843	32,299,097	24,259,392	27,027,554
84	Secondary Curriculum	910,101	514,395	372,713	489,721	564,694	1,023,495	1,285,102	827,327	1,076,419	1,605,412	1,688,941	2,384,075	2,418,557
85	Elementary Curriculum	217,957	265,475	252,370	264,243	405,982	609,481	-	-	-	-	-	-	-
86	District Media Center	125,591	145,868	129,195	166,432	199,937	167,942	150,113	-	-	-	-	-	-
87	DW - Health Services	378,318	153,883	114,994	107,617	96,779	98,721	103,406	127,803	119,162	129,935	140,393	259,874	293,781
92	Grants Administration	312,299	347,581	405,702	382,542	479,486	353,640	364,357	384,418	539,713	723,476	738,516	916,694	945,114
96	Unallocated	-	-	-	-	-	-	-	-	-	1,000,000	-	1,320,380	1,320,380
		<u>\$ 71,918,003</u>	<u>\$ 73,004,967</u>	<u>\$ 73,527,510</u>	<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,281</u>	<u>\$ 118,025,324</u>	<u>\$ 120,377,796</u>	<u>\$ 123,739,902</u>

\* Chart of Account change adopted by State Board of Education

\*\* Chart of Account change adopted by State Board of Education

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
General Fund Expenditures by Object**

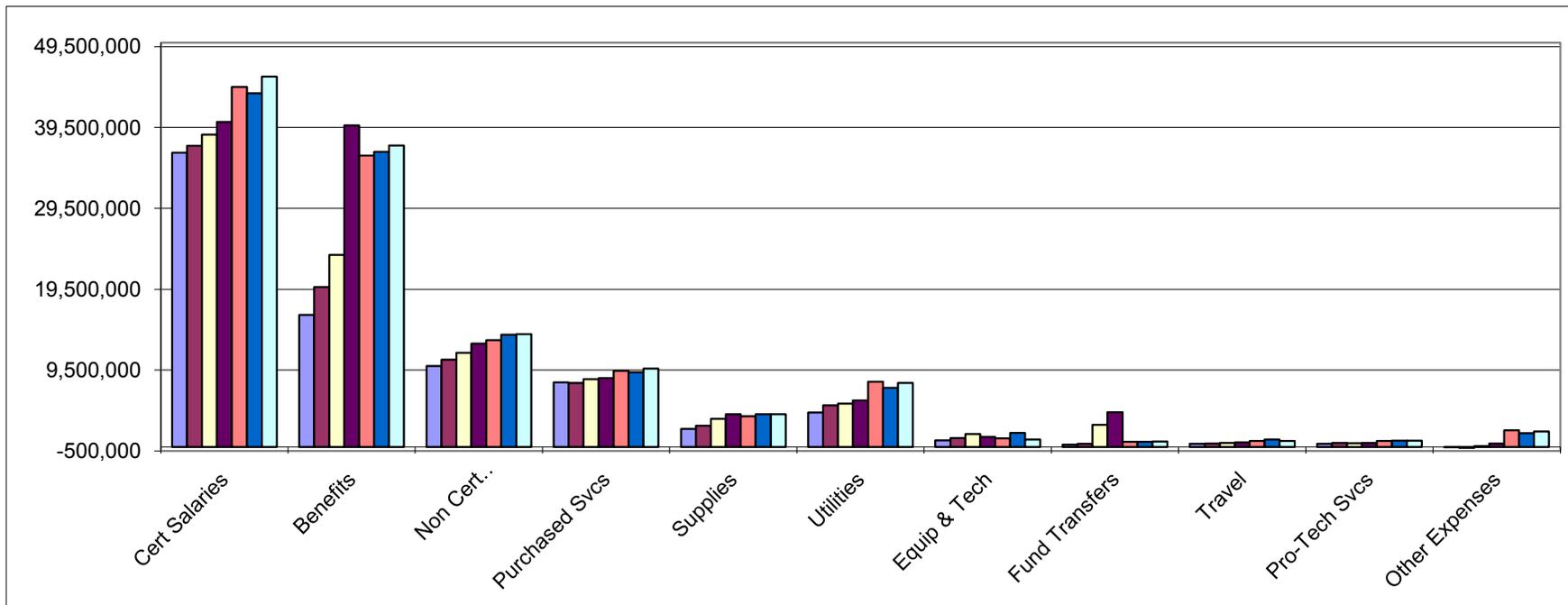
Object	Description	Budget											
		FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	FY09**	FY10**
3110	Superintendent	\$ 110,500	\$ 102,308	\$ 101,500	\$ 102,988	\$ 104,500	\$ 108,765	\$ 112,500	\$ 114,000	\$ 115,500	\$ 117,000	\$ 118,500	\$ 118,500
3120	Asst Superintendent - Certified	174,174	179,898	180,300	185,111	186,312	211,701	200,091	207,087	220,339	114,800	104,500	104,500
3130	Principal/Assistant Principal	2,517,117	2,545,145	2,512,460	2,632,346	2,722,977	2,781,071	2,918,448	3,130,100	3,192,686	3,188,595	3,379,467	3,399,001
3140	Director/Coordinator - Certified	698,837	707,571	640,109	691,736	742,147	727,981	785,253	798,067	830,405	855,183	876,547	864,953
3150	Teachers	27,698,453	26,926,960	26,736,897	27,278,849	27,411,064	26,446,035	28,083,316	28,992,653	29,803,804	31,143,020	34,297,252	36,056,315
3161	Extra Duty Compensation	526,403	509,985	488,566	466,727	469,980	402,580	419,610	432,851	418,173	441,775	671,158	671,158
3162	Emolument	21,171	83,716	40,376	49,937	39,566	36,677	21,485	21,826	57,850	14,022	43,719	44,017
3171	Cert Substitutes - w/certificate	425,104	354,968	355,717	361,785	397,950	395,490	361,470	308,942	325,693	404,985	517,443	516,370
3172	Temporary Salaries - Certified	9,313	113,026	25,293	11,855	31,971	26,076	25,167	36,015	26,515	59,421	15,000	15,000
3173	Long Term Substitute - Certified	131,256	138,388	177,728	130,816	158,646	155,174	161,630	116,885	303,700	399,458	335,252	335,252
3180	Specialists - Certified	4,140,394	4,034,078	4,150,376	4,085,003	4,158,104	4,016,559	2,949,962	2,983,032	3,060,207	3,132,185	3,281,127	3,441,018
3190	Leave Payoff - Certified	156,545	155,380	105,340	45,899	112,629	112,659	334,824	108,529	255,862	299,538	226,392	226,392
3211	Asst Superintendent - Support	73,416	82,183	81,282	114,846	93,156	100,985	104,140	106,223	113,082	209,760	216,700	216,700
3212	Director/Coordinator - Support	142,298	165,288	163,230	140,264	86,055	93,322	96,323	98,249	106,614	109,023	104,040	104,040
3220	Specialists - Nurses	648,583	666,021	588,486	574,263	608,198	613,743	663,400	675,976	716,327	746,631	800,047	812,827
3230	Tutors/Aides	1,570,224	1,645,394	1,634,314	1,591,989	1,637,868	1,755,675	1,798,276	2,012,245	2,559,550	3,006,214	3,515,167	3,562,873
3240	Support Staff	2,773,280	2,862,562	3,008,591	3,427,659	3,608,436	3,785,089	3,864,940	4,112,058	4,475,967	4,783,734	5,109,135	5,265,683
3250	Maintenance/Custodians	2,310,117	2,374,047	2,421,045	2,440,619	2,525,675	2,396,167	2,377,831	2,449,294	2,550,341	2,626,593	2,908,561	2,956,997
3271	Bus Drivers	2,224	-	-	-	-	54	-	-	-	-	-	-
3272	Activity Bus Drivers	69,047	71,272	39,763	46,953	47,169	-	-	29	115	-	-	-
3291	Substitutes - Classified	244,770	225,443	218,468	210,431	224,127	231,395	213,569	243,653	237,515	267,694	336,676	332,796
3292	Extra Duty Compensation - Sppt***	193,897	217,059	240,355	255,253	265,135	316,394	300,606	294,684	311,808	314,714	156,021	156,021
3293	Long Term Substitutes - Support	27,576	17,589	67,294	63,230	78,845	43,756	90,660	193,194	48,434	31,622	35,000	35,000
3294	Temporary Salaries - Support	156,549	143,722	179,644	196,825	124,097	134,005	126,646	170,741	160,094	200,780	127,638	123,892
3295	Overtime	48,696	32,228	59,963	50,146	38,485	46,576	43,170	42,908	63,363	125,472	101,055	101,055
3296	Cert Substitutes - w/o certificate	307,446	267,866	297,596	337,948	294,534	252,958	328,895	384,245	297,355	347,346	278,577	281,285
3297	Officials	-	-	-	-	120	-	-	-	-	-	-	-
3300	Leave Payoff - Support	144,021	105,735	126,741	60,408	51,339	200,930	193,446	349,553	188,213	321,046	26,766	26,766
3511	Health Insurance	5,409,271	5,840,256	5,912,876	6,501,616	6,543,154	6,626,020	7,948,786	8,119,479	9,526,747	10,093,355	11,655,446	12,002,262
3512	Life Insurance	105,882	109,694	110,734	114,629	129,318	114,736	118,606	122,736	128,045	134,577	165,112	170,707
3520	Unemployment Insurance	56,765	68,585	106,839	95,065	101,077	179,931	183,653	51,869	85,848	105,887	173,305	178,511
3541	FICA Medicare	338,634	360,904	361,784	374,976	397,685	384,142	400,927	431,486	458,173	479,384	619,893	647,546
3542	FICA Contribution	699,608	701,574	710,844	734,967	756,388	763,963	783,823	835,050	914,106	995,201	1,113,676	1,137,523
3550	TRS Retirement	5,450,690	6,114,234	4,738,871	5,018,909	3,932,028	4,149,970	5,639,576	7,662,030	9,449,054	22,061,050	17,482,502	17,725,336
3560	PERS Retirement	973,804	657,433	605,858	620,241	437,928	600,750	1,060,910	1,608,009	2,273,411	4,685,851	4,350,301	4,416,948
3631	Workers' Comp	-	0	0	0	0	0	-	595,273	718,125	889,163	889,163	978,080

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
General Fund Expenditures by Object**

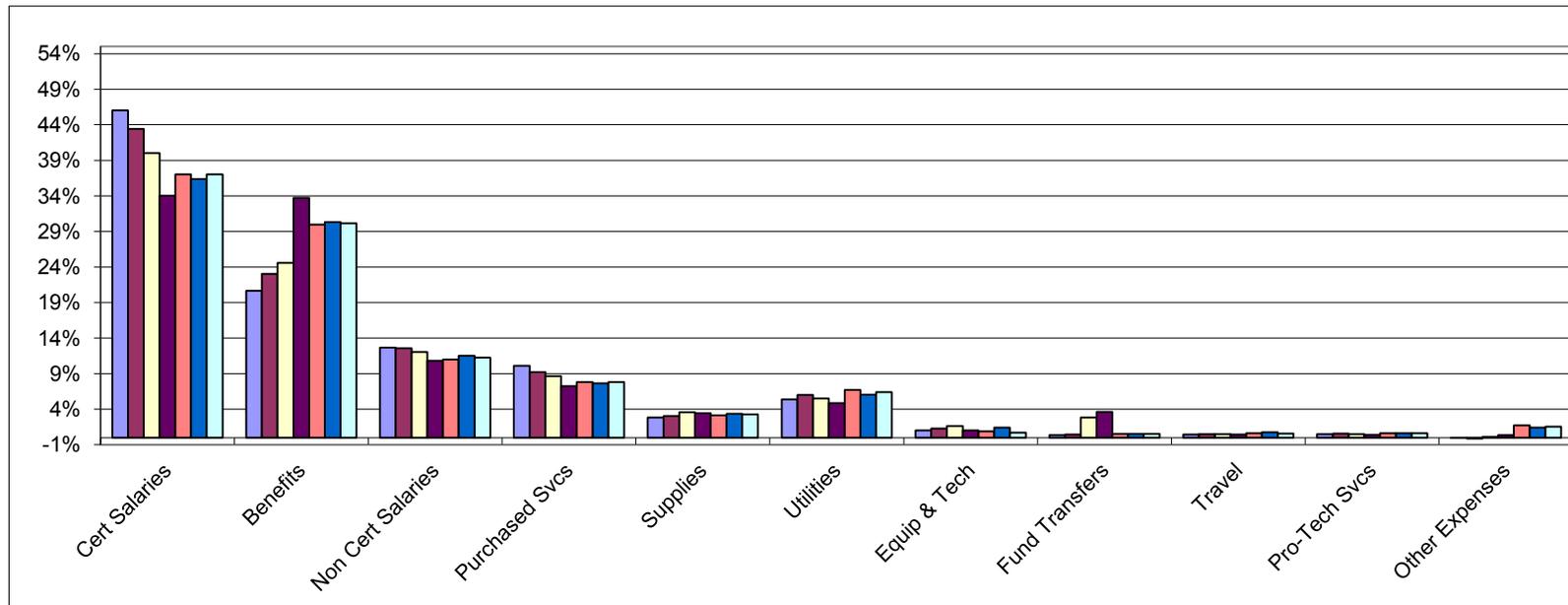
Object	Description											Budget	
		FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	FY09**	FY10**
4100	Professional/Technical Svcs	161,705	150,709	95,055	247,970	290,260	204,967	271,501	363,427	343,981	374,678	613,549	621,895
4121	In-Kind Professional/Technical	25,450	26,000	26,000	26,000	26,000	26,000	26,500	26,000	17,500	40,500	27,500	42,000
4140	Professional/Technical Legal	26,267	42,205	81,140	84,183	115,711	204,548	81,561	107,075	87,706	74,953	113,454	120,854
4150	Professional/Technical Medical	12,400	13,910	13,584	5,866	2,412	201,094	2,410	1,540	2,490	4,154	4,438	5,938
4200	Travel	395,129	344,488	339,517	364,944	345,040	350,777	334,620	382,883	441,110	522,675	639,807	631,755
4250	Extra Curricular Travel**	180,288	186,134	195,657	192,749	231,225	21,747	38,256	45,740	38,496	27,347	138,737	111,501
4310	Water and Sewage	149,132	154,318	152,541	151,806	151,808	139,585	166,445	192,470	207,793	206,107	255,836	255,836
4320	Garbage	117,536	118,123	120,722	130,799	122,605	120,737	87,838	107,038	94,713	94,592	176,010	176,010
4331	Postage	72,501	88,251	77,725	79,465	90,863	79,885	69,389	81,528	73,774	74,055	76,131	75,865
4332	Telephone	379,363	578,507	492,335	516,524	444,574	437,820	439,930	442,656	504,649	469,238	694,233	728,818
4350	In-Kind Utilities	43,993	40,249	41,232	44,537	44,064	35,985	40,574	46,855	54,833	56,114	63,745	63,745
4360	Electricity	2,218,342	2,033,318	2,118,183	2,350,493	2,354,139	1,992,639	2,129,941	2,431,352	2,663,619	2,572,860	3,818,846	3,818,846
4370	Natural/Bottled Gas	-	-	-	-	-	-	471,746	689,774	797,206	943,745	1,404,138	1,404,138
4380	Fuel for Heating	852,386	901,243	1,001,242	1,008,011	964,683	1,057,753	859,640	1,145,861	945,963	1,306,592	1,402,087	1,402,087
4401	Freight Costs	8,413	7,600	8,490	10,200	9,638	6,974	9,310	7,996	6,614	11,092	6,325	5,625
4402	Purchased Services	232,438	156,395	303,660	474,930	561,482	520,297	492,363	784,973	794,040	1,226,728	1,214,741	1,248,086
4403	In-Kind Custodial Services	65,735	67,365	71,260	79,599	77,858	81,375	94,148	95,591	101,874	103,440	106,765	103,813
4404	In-Kind Maintenance	5,164,339	5,023,344	5,102,267	5,004,063	4,931,195	5,140,566	5,399,427	5,137,797	5,367,784	5,668,033	5,936,415	6,182,830
4408	Purchased Service - Copiers	310,940	269,610	251,955	258,645	208,834	208,988	198,864	208,416	219,612	232,238	232,055	232,055
4409	Purchased Service - Riso	-	23,660	49,432	62,748	52,439	50,079	36,478	120	468	384	31,284	35,480
4410	Rental - Buildings	211,631	161,593	135,669	135,613	135,786	118,762	126,505	365,164	447,693	414,454	424,016	426,183
4430	Maintenance Contracts	154,980	121,355	147,350	98,155	168,966	141,254	113,356	159,390	133,815	80,502	208,124	196,892
4432	Repair of Equipment	-	1	-	-	-	-	-	-	-	-	-	-
4450	Liability Insurance	-	-	-	-	-	-	-	1,158,492	1,292,931	1,202,957	1,130,352	1,263,978
4471	In-Kind Insurance	710,458	704,577	701,020	838,581	879,790	1,220,446	1,532,009	-	-	-	-	-
4501	Supplies	2,146,170	1,817,124	2,472,361	2,550,461	2,553,110	2,669,416	2,127,381	2,473,510	3,372,629	3,923,191	3,742,469	3,606,734
4502	Discretionary Materials	101,458	134,719	124,387	125,992	123,511	110,028	109,366	114,574	110,850	113,785	136,430	137,660
4503	Software	-	-	-	-	-	-	-	-	-	-	95,519	294,219
4560	Inventory Adjustment	(30,393)	(35,096)	(2,052)	51,490	(83,949)	(62,394)	(33,165)	11,006	(48,432)	(5,953)	-	0
4580	Gas and Oil	12,154	9,826	13,105	12,902	14,187	14,650	16,311	26,718	34,534	27,445	18,725	18,725
4850	Stipends	14,177	14,040	13,950	13,320	13,725	17,100	18,360	18,270	19,980	20,520	20,520	38,400
4901	Other Expenses	217,575	166,416	113,792	119,421	96,758	65,227	49,179	43,834	165,620	173,854	1,216,220	1,300,200
4902	Career Development	62,780	70,256	68,324	58,531	77,758	95,459	79,744	72,218	83,476	68,690	132,482	132,482
4903	Professional Dues	31,555	31,261	31,880	31,517	32,535	30,411	31,884	32,037	33,233	34,795	37,015	38,695
4904	Physical Exam Reimbursement	21,849	16,371	27,854	19,221	19,139	21,280	24,984	19,589	24,835	18,887	39,750	35,300
4905	Other - Contingency	-	-	-	-	-	-	-	-	-	-	76,384	76,384
4950	Indirect Costs	(107,539)	(122,157)	(167,841)	(188,994)	(219,112)	(239,538)	(218,218)	(282,561)	(220,351)	(282,775)	300,903	300,903
5101	Equipment	139,378	134,137	104,758	820,996	244,603	255,632	256,457	303,498	612,103	418,951	57,234	12,000
5102	Equipment - Technology	224,881	1,199,910	1,640,980	1,712,075	642,726	503,508	566,923	812,172	970,400	807,681	1,133,388	894,550
5520	Transfer to Other Funds	321,431	297,236	240,399	120,727	189,044	2,199,589	279,225	385,948	2,722,720	4,293,736	621,031	674,096
		<u>\$ 73,004,967</u>	<u>\$ 73,527,510</u>	<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 85,821,922</u>	<u>\$ 96,513,282</u>	<u>\$ 118,025,324</u>	<u>\$ 120,377,796</u>	<u>\$ 123,739,902</u>

\* Chart of Account change adopted by State Board of Education  
\*\* Chart of Account change adopted by State Board of Education

	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY05	36,373,756	16,329,727	10,008,456	8,002,460	2,219,893	4,265,503	823,380	279,225	372,876	381,972	-14,067	79,043,181
FY06	37,249,987	19,775,485	10,783,499	7,917,939	2,625,808	5,137,534	1,115,670	385,948	428,623	498,042	-96,613	85,821,922
FY07	38,610,713	23,741,658	11,640,550	8,364,454	3,470,438	5,342,580	1,582,503	2,722,720	480,104	471,656	87,255	96,514,631
FY08	40,169,982	39,765,510	12,769,585	8,527,885	4,058,468	5,746,330	1,226,633	4,293,736	550,023	494,286	422,564	118,025,002
FY09 Orig	44,523,254	36,033,512	13,192,015	9,401,057	3,783,202	8,074,220	1,045,570	621,031	729,364	746,297	2,059,734	120,209,256
FY09 Rvsd	43,743,253	36,479,076	13,867,012	9,216,515	4,054,105	7,293,657	1,730,150	621,031	903,393	769,258	1,700,346	120,377,796
FY10 Orig	45,792,476	37,283,679	13,949,169	9,694,942	4,057,338	7,925,345	906,550	674,096	743,256	790,687	1,922,364	123,739,902
Change from Rsvd	2,049,223	804,603	82,157	478,427	3,233	631,688	(823,600)	53,065	(160,137)	21,429	222,018	3,362,106
Change %	4.68%	2.21%	0.59%	5.19%	0.08%	8.66%	-47.60%	0.00%	-17.73%	2.79%	13.06%	2.79%



	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY05	46.02%	20.66%	12.66%	10.12%	2.81%	5.40%	1.04%	0.35%	0.47%	0.48%	-0.02%	79.34%
FY06	43.40%	23.04%	12.56%	9.23%	3.06%	5.99%	1.30%	0.45%	0.50%	0.58%	-0.11%	79.00%
FY07	40.01%	24.60%	12.06%	8.67%	3.60%	5.54%	1.64%	2.82%	0.50%	0.49%	0.09%	76.67%
FY08	34.04%	33.69%	10.82%	7.23%	3.44%	4.87%	1.04%	3.64%	0.47%	0.42%	0.36%	78.55%
FY09 Orig	37.04%	29.98%	10.97%	7.82%	3.15%	6.72%	0.87%	0.52%	0.61%	0.62%	1.71%	77.99%
FY09 Rvsd	36.34%	30.30%	11.52%	7.66%	3.37%	6.06%	1.44%	0.52%	0.75%	0.64%	1.41%	78.16%
FY10	37.01%	30.13%	11.27%	7.83%	3.28%	6.40%	0.73%	0.54%	0.60%	0.64%	1.55%	78.41%
Change from Rvsd	2,049,223	804,603	82,157	478,427	3,233	631,688	(823,600)	53,065	(160,137)	21,429	222,018	2,935,983
Change %	4.68%	2.21%	0.59%	5.19%	0.08%	8.66%	-47.60%	0.00%	-17.73%	2.79%	13.06%	7.48%



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**General Fund Expenditures by Function**

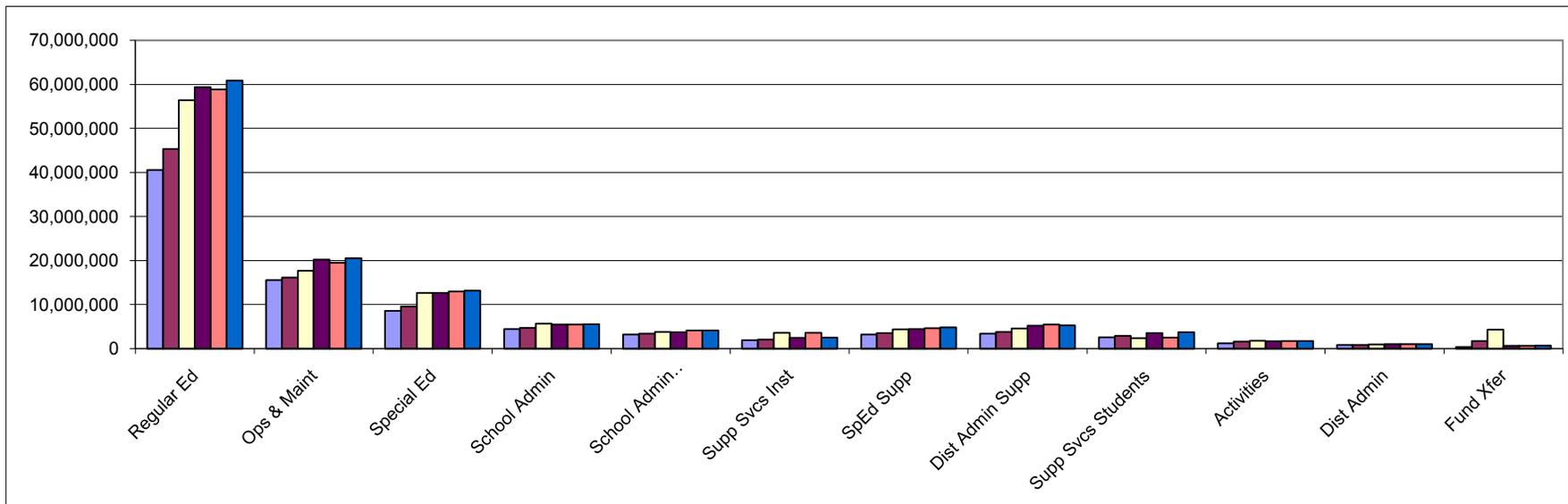
Function	Description	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	FY08**	Budget	
												FY09**	FY10**
4100	Regular Instruction	\$ 32,675,411	\$ 32,728,102	\$ 31,555,582	\$ 34,596,404	\$ 31,929,739	\$ 30,337,994	\$ 32,792,744	\$ 35,342,899	\$ 39,585,816	\$ 50,351,647	\$ 52,313,883	54,193,431
4120	Bilingual/Bicultural Instruction	489,791	464,842	460,482	464,916	508,088	557,316	580,693	629,961	681,175	735,921	907,304	921,029
4130	Gifted/Talented Instruction	884,464	880,215	900,958	880,281	906,604	920,160	584,198	629,566	612,686	614,132	645,803	669,237
4140	Alternative Instruction	319,838	919,855	1,629,742	1,570,406	1,360,517	1,714,505	2,152,242	2,570,812	2,950,566	3,279,291	3,527,642	3,584,586
4160	Vocational Instruction	1,690,652	1,657,086	1,585,191	1,523,866	1,580,422	1,333,939	1,292,956	1,408,801	1,532,229	1,431,086	1,470,333	1,493,128
4200	Special Education Instruction	6,220,888	6,389,524	6,353,689	6,430,994	6,809,909	7,480,489	8,129,066	8,584,176	9,513,798	12,667,079	12,935,468	13,130,349
4220	Special Education Support Services	2,821,280	2,799,527	3,026,170	2,973,143	2,958,230	3,251,051	3,082,683	3,208,595	3,528,292	4,357,216	4,632,368	4,802,719
4300	Support Services - Students	2,020,048	-	-	-	-	-	-	-	-	177,010	513,154	513,162
4320	Guidance Services	-	1,007,207	1,066,422	1,102,312	1,108,060	1,000,884	895,982	1,422,556	1,577,171	1,964,955	1,691,838	1,754,709
4330	Health Services	-	978,516	908,028	875,429	926,265	972,284	1,053,849	1,147,671	1,277,805	1,419,694	1,390,514	1,420,814
4350	Support Services - Instruction	2,234,727	706,061	569,923	528,666	547,298	552,489	620,300	724,343	870,614	1,318,411	1,382,837	1,376,772
4352	Library Services	-	1,314,748	1,408,029	1,401,713	1,365,058	1,094,368	954,798	1,215,074	1,191,152	1,072,981	1,086,848	1,086,701
4354	Inservice	-	18,544	22,815	17,660	18,192	10,813	-	-	-	-	-	-
4400	School Administration	5,777,079	5,849,118	3,269,450	3,306,541	3,420,590	3,635,245	4,085,433	4,447,682	4,712,425	5,636,598	5,484,609	5,511,331
4450	School Administration - Support	-	-	2,571,258	2,652,451	2,661,214	2,809,623	2,895,325	3,186,117	3,415,962	3,771,157	4,100,825	4,109,130
4510	District Administration - Support	644,113	-	-	-	-	-	-	-	-	134,097	82,775	82,775
4511	Board of Education	-	172,846	205,674	207,012	244,121	360,590	248,963	271,460	265,177	270,684	314,744	345,650
4512	Office of Superintendent	-	270,116	289,988	258,765	257,003	290,584	306,276	297,367	322,963	313,395	361,889	364,275
4513	Assistant Superintendent - Instructic	-	188,869	164,472	189,550	193,401	189,645	219,027	238,121	238,421	231,997	240,213	242,176
4550	District Administration Support Svcs	2,198,069	-	-	-	-	-	-	-	142,878	811,890	727,703	719,608
4551	Fiscal Services	-	451,456	413,039	473,793	505,353	535,675	603,320	595,129	701,339	781,091	952,549	917,516
4552	Internal Services	-	448,742	473,605	514,420	344,447	386,350	422,644	459,851	524,009	403,487	723,463	727,555
4553	Staff Services	-	364,959	374,256	437,288	453,533	542,050	589,219	674,163	700,802	807,438	946,938	900,234
4555	Information Services	-	1,126,597	1,081,091	990,680	884,900	894,240	828,168	847,956	889,255	893,981	1,055,324	977,383
4556	Assistant Superintendent-Admin Sei	-	156,628	190,012	173,147	168,065	186,990	175,821	704,497	661,992	616,119	734,689	724,643
4557	Indirect Costs	-	-	-	-	37,975	60,270	81,961	112,152	145,673	231,466	300,903	300,903
4600	Operation and Maintenance of Plant	13,320,860	12,919,194	13,226,426	13,548,988	13,601,441	13,853,049	15,027,825	15,517,792	16,142,036	17,687,432	19,489,517	20,493,579
4700	Pupil Activity	1,386,316	1,420,796	1,410,472	1,388,677	1,450,601	1,083,783	1,140,463	1,199,233	1,606,325	1,751,011	1,742,632	1,702,411
4900	Fund Transfers	321,431	293,962	240,399	120,727	189,044	2,199,589	279,225	385,948	1,732,720	4,293,736	621,031	674,096
<b>Total Expenditures</b>		<b>\$ 73,004,967</b>	<b>\$ 73,527,510</b>	<b>\$ 73,397,173</b>	<b>\$ 76,627,829</b>	<b>\$ 74,430,070</b>	<b>\$ 76,253,975</b>	<b>\$ 79,043,181</b>	<b>\$ 85,821,922</b>	<b>\$ 95,523,281</b>	<b>\$ 118,025,002</b>	<b>\$ 120,377,796</b>	<b>\$ 123,739,902</b>

\* Chart of Account change adopted by State Board of Education

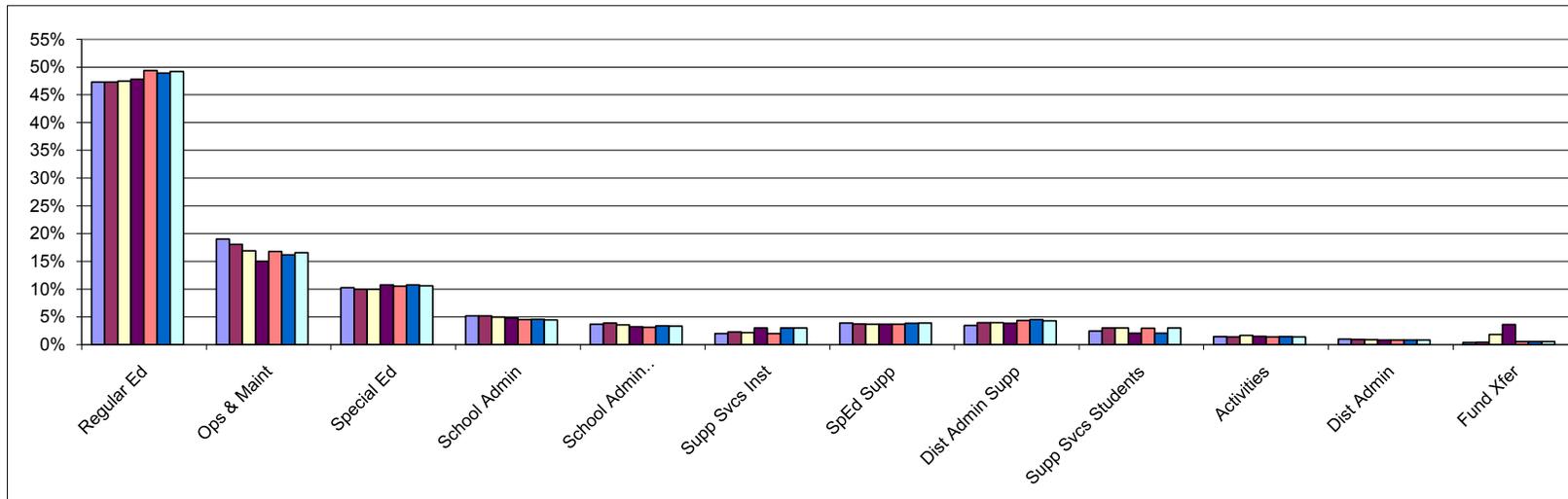
\*\* Chart of Account change adopted by State Board of Education

## Expenditure History by Function

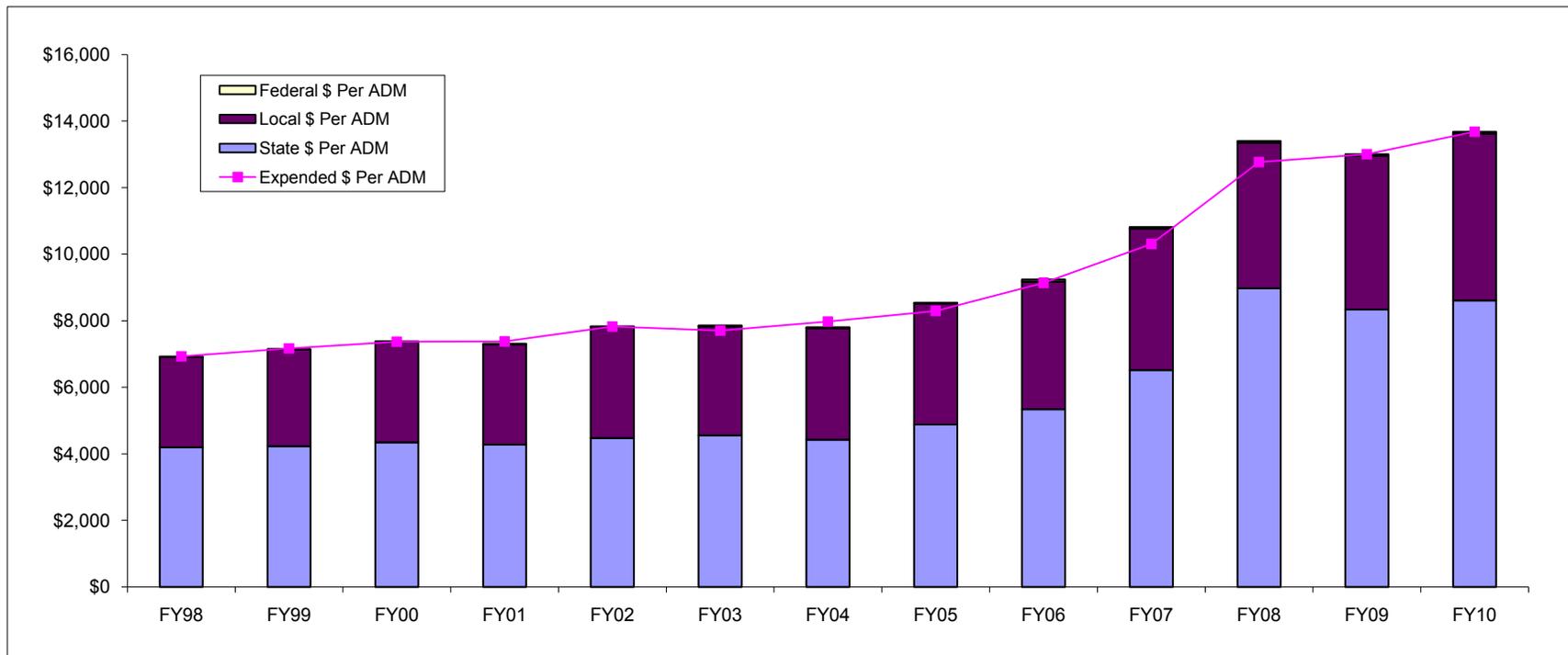
	Regular Ed	Ops & Maint	Special Ed	School Admin	School Admin Support	Supp Svcs Inst	SpEd Supp	Dist Admin Supp	Supp Svcs Students	Activities	Dist Admin	Fund Xfer	Total
FY05	37,402,833	15,027,825	8,129,066	4,085,433	2,895,325	1,575,098	3,082,683	2,701,133	1,949,831	1,140,463	774,266	279,225	79,043,181
FY06	40,582,039	15,517,792	8,584,176	4,447,682	3,186,117	1,939,417	3,208,595	3,393,748	2,570,227	1,199,233	806,948	385,948	85,821,922
FY07	45,362,472	16,142,036	9,513,798	4,712,425	3,415,962	2,061,766	3,528,292	3,765,948	2,854,976	1,606,325	826,561	1,732,720	95,523,281
FY08	56,412,077	17,687,432	12,667,079	5,636,598	3,771,157	3,561,659	4,357,216	4,545,472	2,391,393	1,751,011	950,172	4,293,736	118,025,002
FY09 Orig	59,333,508	20,178,483	12,654,012	5,434,287	3,717,256	2,412,462	4,424,804	5,236,229	3,539,623	1,668,988	988,573	621,031	120,209,256
FY09 Rev	58,864,965	19,489,517	12,935,468	5,484,609	4,100,825	3,595,506	4,632,368	5,441,569	2,469,685	1,742,632	999,621	621,031	120,377,796
FY10 Orig	60,861,411	20,493,579	13,130,349	5,511,331	4,109,130	2,463,473	4,802,719	5,267,842	3,688,685	1,702,411	1,034,876	674,096	123,739,902
Change from Rev	1,996,446	1,004,062	194,881	26,722	8,305	(1,132,033)	170,351	(173,727)	1,219,000	(40,221)	35,255	53,065	3,362,106
Change %	3.39%	5.15%	1.51%	0.49%	0.20%	-31.48%	3.68%	-3.19%	49.36%	-2.31%	3.53%	0.00%	2.79%



	Regular Ed	Ops & Maint	Special Ed	School Admin	School Admin Support	Supp Svcs Inst	SpEd Supp	Dist Admin Supp	Supp Svcs Students	Activities	Dist Admin	Fund Xfer	Instructional %
FY05	47.32%	19.01%	10.28%	5.17%	3.66%	1.99%	3.90%	3.42%	2.47%	1.44%	0.98%	0.35%	71.13%
FY06	47.29%	18.08%	10.00%	5.18%	3.91%	2.26%	3.74%	3.95%	2.99%	1.40%	0.94%	0.45%	71.46%
FY07	47.49%	16.90%	9.96%	4.93%	3.58%	2.16%	3.69%	3.94%	2.99%	1.68%	0.87%	1.81%	71.22%
FY08	47.80%	14.99%	10.73%	4.78%	3.20%	3.02%	3.69%	3.85%	2.03%	1.48%	0.81%	3.64%	72.05%
FY09 Orig	49.36%	16.79%	10.53%	4.52%	3.09%	2.01%	3.68%	4.36%	2.94%	1.39%	0.82%	0.52%	73.04%
FY09 Rsvd	48.90%	16.19%	10.75%	4.56%	3.41%	2.99%	3.85%	4.52%	2.05%	1.45%	0.83%	0.52%	73.10%
FY10 Orig	49.18%	16.56%	10.61%	4.45%	3.32%	2.98%	3.88%	4.26%	2.98%	1.38%	0.84%	0.54%	74.08%



	Budget												
	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10
ADM*	10,384	10,179	9,896	9,963	9,799	9,661	9,562	9,527	9,389	9,368	9,245	9,256	9,047
Local \$	\$28,192,268	\$29,557,542	\$30,169,037	\$29,980,730	\$32,718,694	\$31,658,697	\$32,015,239	\$34,696,007	\$36,062,422	\$39,768,638	\$40,397,903	\$42,723,892	\$45,375,043
Local \$ Per ADM	\$2,717	\$2,903	\$3,022	\$3,014	\$3,339	\$3,277	\$3,348	\$3,642	\$3,841	\$4,245	\$4,370	\$4,616	\$5,015
State \$	\$43,515,941	\$43,047,377	\$43,385,383	\$42,536,731	\$43,863,496	\$43,992,698	\$42,355,439	\$46,467,673	\$50,113,534	\$61,075,422	\$82,980,305	\$77,203,904	\$77,914,859
State \$ Per ADM	\$4,194	\$4,228	\$4,346	\$4,276	\$4,476	\$4,554	\$4,430	\$4,877	\$5,337	\$6,520	\$8,976	\$8,341	\$8,612
Federal \$	\$167,021	\$134,029	\$136,059	\$211,710	\$136,060	\$279,021	\$281,073	\$212,193	\$544,168	\$492,697	\$549,257	\$450,000	\$450,000
Federal \$ Per ADM	\$16	\$13	\$14	\$21	\$14	\$29	\$29	\$22	\$58	\$53	\$59	\$49	\$50
Revenue \$	\$71,875,230	\$72,738,948	\$73,690,479	\$72,729,171	\$76,718,250	\$75,930,416	\$74,651,751	\$81,375,873	\$86,720,124	\$101,336,757	\$123,927,465	\$120,377,796	\$123,739,902
Revenue \$ Per ADM	\$6,927	\$7,144	\$7,382	\$7,312	\$7,829	\$7,859	\$7,807	\$8,542	\$9,236	\$10,817	\$13,405	\$13,005	\$13,677
Expended \$	\$71,918,003	\$73,004,967	\$73,527,510	\$73,397,173	\$76,718,250	\$74,430,070	\$76,253,975	\$79,043,017	\$85,821,922	\$96,513,281	\$118,025,002	\$120,377,796	\$123,739,902
Expended \$ Per ADM	\$6,931	\$7,170	\$7,366	\$7,379	\$7,829	\$7,704	\$7,975	\$8,297	\$9,141	\$10,302	\$12,766	\$13,005	\$13,677



\* Average Daily Membership

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**General Fund  
Schedule of Fund Balance  
June 30, 2009**

	Actual										Projected	
	FY00	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10
<b>Fund Balance</b>												
Reserved:												
Reserve for encumbrances	\$ 616,068	\$ 818,752	\$ 601,041	\$ 252,622	\$ 1,098,521	\$ 130,801	\$ 329,151	\$ 1,050,902	\$ 1,081,225	\$ 1,998,510	\$ 1,998,510	\$ 1,998,510
Reserve for inventory	671,210	703,036	828,117	784,654	796,771	761,573	722,943	711,505	746,137	746,736	746,736	746,736
Reserved for charter schools	-	-	-	107,533	465,765	657,545	979,415	1,010,775	-	-	-	-
Reserved for Prepaid Expenses	-	-	-	-	-	-	-	-	-	2,800,000	2,800,000	2,800,000
Reserved for Self Insurance - Health Care	-	-	-	-	-	-	-	-	2,256,149	3,262,925	3,262,925	3,262,925
Reserved for Self Insurance - W/Comp	-	-	-	-	-	-	-	-	225,000	250,000	250,000	250,000
Unreserved:												
Designated for Charter Schools	-	-	-	-	-	-	-	-	1,641,086	2,394,188	2,394,188	2,394,188
Designated for compensated absences	-	-	-	1,798,388	1,949,817	-	-	-	-	-	-	-
Designated for equipment	507,409	500,000	500,000	500,000	-	-	-	-	-	-	-	-
Designated for facilities maintenance	-	-	-	-	-	-	640,080	857,334	655,983	1,181,985	1,181,985	1,181,985
Designated potential interest shortfall	-	-	-	400,000	400,000	400,000	-	400,000	400,000	400,000	400,000	400,000
Designated for school incentive purchases	-	-	-	20,682	322,605	414,068	484,500	557,829	833,129	883,187	883,187	883,187
Designated for software replacement	-	-	-	-	-	-	400,000	400,000	-	-	-	-
Designated for subsequent year operations	-	-	-	-	1,600,000	1,600,000	1,927,108	-	2,094,604	1,668,872	1,668,872	1,668,872
Designated for technology plan	-	-	-	-	-	217,500	217,500	652,500	870,000	1,087,500	1,087,500	1,087,500
Undesignated	189,960	397,187	363,919	1,542,679	376,419	1,255,627	2,069,273	3,027,327	2,688,335	2,720,208	2,720,208	2,720,208
<b>Total Fund Balance</b>	<b>\$ 1,984,647</b>	<b>\$ 2,418,975</b>	<b>\$ 2,293,077</b>	<b>\$ 5,406,558</b>	<b>\$ 7,009,898</b>	<b>\$ 5,437,114</b>	<b>\$ 7,769,970</b>	<b>\$ 8,668,172</b>	<b>\$ 13,491,648</b>	<b>\$ 19,394,111</b>	<b>\$ 19,394,111</b>	<b>\$ 19,394,111</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

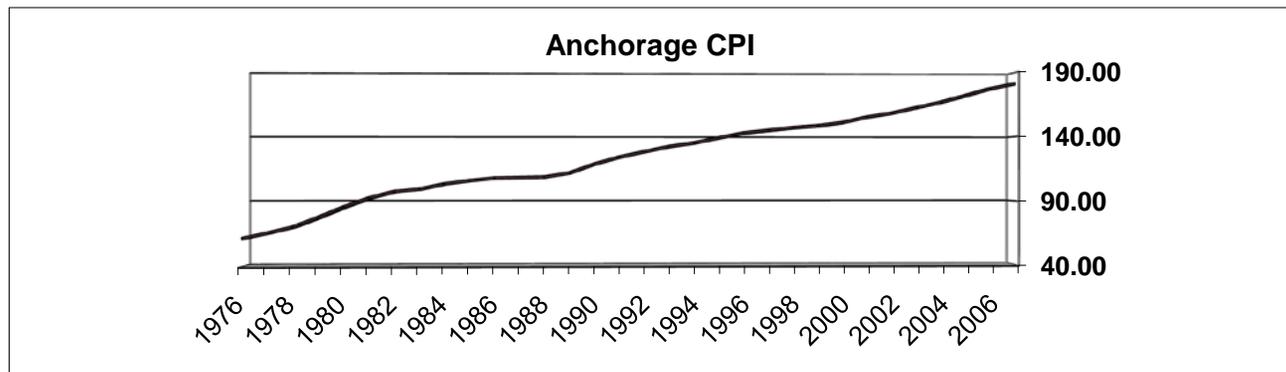
**All Governmental Funds  
Schedule of Fund Balance  
June 30, 2009**

	Actual										Projected	
	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10
<b>Fund Balance</b>												
Reserved:												
Reserved for encumbrances	\$ 675,216	\$ 877,784	\$ 672,120	\$ 365,604	\$ 1,098,557	\$ 144,868	\$ 334,001	\$ 1,050,902	\$ 1,081,225	\$ 1,998,510	\$ 1,998,510	\$ 1,998,510
Reserved for inventory	686,852	718,678	843,759	800,296	812,413	777,215	738,585	727,147	1,034,419	1,001,207	1,001,207	1,001,207
Reserved for charter schools	-	-	-	107,533	465,765	657,545	979,416	1,010,775	-	-	-	-
Reserved for Prepaid Expenses	-	-	-	-	-	-	-	-	-	2,800,000	2,800,000	2,800,000
Reserved for Self Insurance - Health Care	-	-	-	-	-	-	-	-	2,256,149	3,262,925	3,262,925	3,262,925
Reserved for Self Insurance - W/Comp	-	-	-	-	-	-	-	-	225,000	250,000	250,000	250,000
Unreserved:												
Designated for Charter Schools	-	-	-	-	-	-	-	-	1,641,086	2,394,188	2,394,188	2,394,188
Designated for compensated absences	-	-	-	1,798,388	1,949,817	-	-	-	-	-	-	-
Designated for equipment	507,409	615,692	741,950	622,296	23,080	-	-	-	-	-	-	-
Designated for facilities maintenance	-	-	-	-	-	-	640,080	857,334	655,983	1,181,985	1,181,985	1,181,985
Designated potential interest shortfall	-	-	-	400,000	400,000	400,000	-	400,000	400,000	400,000	400,000	400,000
Designated for school incentive purchases	-	-	-	20,682	322,605	414,068	484,500	557,829	833,129	883,187	883,187	883,187
Designated for software replacement	-	-	-	-	-	-	400,000	400,000	-	-	-	-
Designated for special revenue fund	-	-	-	-	-	15,179	-	-	-	-	-	-
Designated for subsequent year operations	-	-	-	-	1,600,000	1,600,000	1,927,108	-	2,094,604	1,668,872	1,668,872	1,668,872
Designated for technology plan	-	-	-	-	-	217,500	217,500	652,500	870,000	1,087,500	1,087,500	1,087,500
Undesignated												
General Fund	194,419	535,102	569,957	1,717,696	464,606	1,255,627	2,069,273	3,027,327	2,688,335	2,720,208	2,720,208	2,046,112
Special Revenue Fund	-	-	-	-	-	468,145	730,823	656,776	2,112,873	5,179,038	5,179,038	5,179,038
<b>Total Fund Balance</b>	<b>\$ 2,063,896</b>	<b>\$ 2,747,256</b>	<b>\$ 2,827,786</b>	<b>\$ 5,832,495</b>	<b>\$ 7,136,843</b>	<b>\$ 5,950,147</b>	<b>\$ 8,521,286</b>	<b>\$ 9,340,590</b>	<b>\$ 15,892,803</b>	<b>\$ 24,827,620</b>	<b>\$ 24,827,620</b>	<b>\$ 24,153,524</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009-2010 Budget**

**Anchorage Consumer Price Index (CPI)**

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1977	65.60	4.10	7.71%	1993	132.20	4.00	3.12%
1978	70.20	4.60	6.67%	1994	135.00	2.80	2.12%
1979	77.60	7.40	7.01%	1995	138.90	3.90	2.89%
1980	85.50	7.90	10.54%	1996	142.70	3.80	2.74%
1981	92.40	6.90	10.18%	1997	144.80	2.10	1.47%
1982	97.40	5.00	8.07%	1998	146.90	2.10	1.45%
1983	99.20	1.80	5.41%	1999	148.40	1.50	1.02%
1984	103.30	4.10	1.85%	2000	150.90	2.50	1.68%
1985	105.80	2.50	4.13%	2001	155.20	4.30	2.85%
1986	107.80	2.00	2.42%	2002	158.20	3.00	1.93%
1987	108.20	0.40	1.89%	2003	162.50	4.30	2.72%
1988	108.60	0.40	0.37%	2004	166.70	4.20	2.58%
1989	111.70	3.10	0.37%	2005	171.80	5.10	3.06%
1990	118.60	6.90	6.18%	2006	177.30	5.50	3.20%
1991	124.00	5.40	4.55%	2007	181.24	3.94	2.22%
1992	128.20	4.20	3.39%	2008	189.50	8.26	4.56%



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

**General Fund Operating Revenues by Source  
Last Ten Fiscal Years**

Fiscal Year	Local Government Grants	Federal Grants	State Grants	Other Revenue	Total
1999-00	29,294,461	136,059	43,385,383	874,576	73,690,479
2000-01	29,628,226	211,710	42,536,731	352,504	72,729,171
2001-02	30,189,118	235,236	43,948,821	2,382,574	76,755,749
2002-03	30,618,860	279,021	43,992,698	1,039,837	75,930,416
2003-04	31,635,539	281,073	42,355,439	379,700	74,651,751
2004-05	33,744,607	212,193	46,467,673	951,400	81,375,873
2005-06	34,973,682	544,168	50,113,534	1,088,740	86,720,124
2006-07	37,941,676	492,697	61,075,422	1,826,962	101,336,757
2007-08	37,701,117	549,257	82,980,305	2,696,786	123,927,465
2008-09	41,146,945	288,038	77,791,520	2,163,295	121,389,798

**Kenai Peninsula Borough School District**

**FY 2008 Local Educational Support and Taxation Information**

**Local School Support Information**

The purpose of the chart below is to show the amount of local financial support allowed by statute, and then the actual support provided in each location. The local financial support amounts are shown in mill rate equivalencies.

District	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Mill Equivalency	4.00	4.00	4.00	4.00	4.00	4.00
Allowable Additional Mill Equivalency	<u>3.70</u>	<u>4.40</u>	<u>2.70</u>	<u>3.40</u>	<u>5.30</u>	<u>5.40</u>
Cap Mill Equivalency	7.70	8.40	6.70	7.40	9.30	9.40
Actual Mill Equivalency Support	7.60	7.00	6.70	7.40	9.10	8.30
Mills Below Cap	0.10	1.40	0.00	0.00	0.20	1.10
Percent of Cap Support	98.70%	83.33%	100.00%	100.00%	97.85%	88.30%

Source Document: Alaska Department of Education and Early Development - FY 2008 Local Contribution (Mindy Lobaugh)

**Local Taxation Information**

The purpose of the chart below is to show how each municipality taxes it's constituents to pay for the local educational support shown in the chart above.

Municipalities	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
<i>Property Tax</i>						
General Government Boro	0.370	4.166	0.000	4.500	0.900	10.326
Education	<u>6.940</u>	<u>6.432</u>	<u>6.220</u> *	<u>0.000</u>	<u>9.600</u>	<u>0.000</u>
Educationally Related Property Tax Millage	7.310	10.598	6.220	4.500	10.500	10.326
<i>Sales Tax</i>						
Sales Tax Rate	0.00%	0.00%	5.00%	2%/3% ***	0.00%	0.00%

Source Document: Alaska Taxable 2008 <http://www.commerce.state.ak.us/dca/osa/pub/08Taxable.pdf>

\* Reported as Education/administration for Juneau

\*\*Reported as Borough/Education for Mat-Su

\*\*\*On 01/01/2008 the tax rate increased from 2% to 3%

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)**

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Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
* 1998-99	26,721,777	26,118,599	97.743%	601,206	26,719,805	99.993%
1999-00	26,792,683	26,212,896	97.836%	576,860	26,789,756	99.989%
2000-01	26,611,167	26,132,333	98.201%	475,365	26,607,698	99.987%
2001-02	26,096,387	25,644,795	98.270%	445,959	26,090,754	99.978%
2002-03	26,370,536	25,879,204	98.137%	483,573	26,362,777	99.971%
2003-04	27,558,497	27,062,845	98.201%	481,867	27,544,712	99.950%
2004-05	27,820,350	27,446,158	98.655%	330,468	27,776,626	99.843%
2005-06	29,357,626	28,978,909	98.710%	334,194	28,978,909	98.710%
2006-07	31,768,274	31,346,983	98.674%	381,440	31,728,425	99.875%
2007-08	30,042,125	29,651,635	98.700%	350,122	30,001,757	99.866%
2008-09	26,779,449	26,431,968	98.702%	-	26,431,968	98.702%

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This information was obtained from the Kenai Peninsula Borough.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

**Property Tax Rates and Tax Levies - Direct and Overlapping Governments  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Overlapping Rates													
	Borough		City of Homer		City of Kachemak*		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District
1998-99	8.00	0.08	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
1999-00	8.00	0.10	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
2000-01	7.50	0.10	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
2001-02	7.00	0.10	5.50	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2002-03	6.50	0.10	5.00	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2003-04	6.50	0.10	5.00	1.75	1.00	1.75	5.00	0.50	7.25	0.00	3.12	0.00	1.65	3.10
2004-05	6.50	0.10	4.50	1.75	1.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2005-06	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2006-07	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.35
2007-08	5.50	0.00	4.50	2.00	2.00	2.00	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.55

This information was obtained from the Kenai Peninsula Borough.

\* Real Property Tax

Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components; the mill rate for the operating entity and the mill rate for the special district, which includes fire and emergency response, higher education, and local support for hospitals.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

**Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years  
(in thousands of dollars)**

Fiscal Year	Assessed Values			Tax Exempt Values		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property			
1999-00	2,812,154	448,685	257,051	127,824	31,762	3,358,304	8.00	95.46%
2000-01	2,976,229	465,766	279,242	140,756	32,097	3,548,384	7.50	95.35%
2001-02	3,027,956	606,604	285,766	161,085	41,528	3,717,713	7.00	94.83%
2002-03	3,290,671	680,522	290,369	176,523	40,998	4,044,041	6.50	94.90%
2003-04	3,509,442	673,367	276,649	196,210	40,844	4,222,404	6.50	94.68%
2004-05	3,656,476	611,303	253,595	215,076	42,051	4,264,247	6.50	94.31%
2005-06	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50	92.82%
2006-07	4,402,946	558,190	295,431	340,356	28,161	4,888,050	6.50	92.99%
2007-08	4,940,180	607,052	224,479	374,395	27,938	5,369,378	5.50	93.03%
2008-09	5,533,794	635,272	220,272	394,457	28,124	5,966,757	4.50	93.39%

This information was obtained from the Kenai Peninsula Borough.

The Borough maintains taxing authority; the School District has no taxation authority.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

**Ratio of Net Area Wide General Bonded Debt To Assessed Value and  
Net Bonded Debt Per Capita and  
Student Capita  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
1999-00	49,673	9,982	3,358,304,000	19,315,000	0.58%	389	1,935
2000-01	50,172	9,947	3,548,384,000	15,889,000	0.45%	317	1,597
2001-02	52,245	9,799	3,717,713,000	13,409,000	0.36%	262	1,368
2002-03	53,316	9632	4,044,041,000	17,874,000	0.44%	341	1,856
2003-04	51,733	9562	4,222,404,000	87,009,000	2.06%	1,682	9,099
2004-05	51,765	9527	4,264,247,000	82,014,000	1.92%	1,584	8,609
2005-06	51,350	9389	4,507,776,000	79,019,000	1.75%	1,539	8,416
2006-07	52,370	9368	4,888,050,000	79,069,192	1.62%	1,510	8,440
2007-08	52,990	9245	5,369,378,000	88,828,570	1.65%	1,676	9,608
2008-09	52,990 **	9266	5,966,757,000	83,438,729	1.40%	1,575	9,005

\* Population figures from State of Alaska, Department of Community and Economic Development.

\*\* Current year information is not available as of the date of this report, prior information is used.

This information was obtained from the Kenai Peninsula Borough.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2009 - 2010 Budget**

**General Obligation Bonds**

Issued School Bonds: School bonds were issued for the construction of public schools in the Borough. Bonds are paid from the General Fund through the levy of property taxes, plus funding from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures for school bonds approved by the voters after June 30, 1983.

The October 2000 election authorized the issuance of general obligation bonds to be issued in the amount of \$7,429,000. The bonds financed educational capital improvements in the Kenai Peninsula Borough. Bonds dated 12/12/00 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2002 election authorized the issuance of general obligation bonds in the amount of \$14,700,000 for construction of a new middle school in Seward, Alaska. Bonds dated 8/7/03 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2006 election authorized the issuance of general obligation bonds in the amount of \$2,588,000 in general obligation bonds. On 1-31-07 \$2,515,000 in general obligation bonds were issued. The bonds will finance the purchase of equipment to reduce the level of arsenic in water, Nikolaevsk reroof, Soldotna Elementary window replacement, and McNeil Canyon reroof. These bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority.

**A summary of changes in general obligation bonds is as follows:**

	Beginning Balance July 1, 2008	Additions	Reductions	Ending Balance June 30, 2009	Due Within One Year
Areawide School Bonds	\$ 16,419,000	\$ -	\$ 1,565,000	\$ 14,854,000	\$ 1,595,000

**A summary of bonds payable at June 30, 2009, is as follows:**

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2009
School Bonds	12/12/00	\$ 7,429,000	4.75 - 5.00	2005 - 2011	\$807,450 to \$1,177,544	\$ 1,509,000
	08/07/03	14,700,000	4.00 - 6.00	2004 - 2023	\$1,071,000 to \$1,202,712	11,250,000
	01/31/07	<u>2,515,000</u>	3.95 - 5.50	2007 - 2016	\$311,825 to \$316,725	<u>2,095,000</u>
Total School Bonds		<u>\$ 24,644,000</u>				<u>\$ 14,854,000</u>

**A summary of school debt service requirement to maturity:**

	Fiscal Year	Principal	Interest	Total
School Bonds	2009-10	\$ 1,595,000	\$ 674,538	\$ 2,269,538
	2010-11	1,659,000	603,138	2,262,138
	2011-12	920,000	528,888	1,448,888
	2012-13	950,000	491,988	1,441,988
	2013-14	990,000	451,000	1,441,000
	Out Years	<u>8,740,000</u>	<u>2,064,235</u>	<u>10,804,235</u>
Total School Bonds		<u>\$ 14,854,000</u>	<u>\$ 4,813,787</u>	<u>\$ 19,667,787</u>

This information was obtained from the Kenai Peninsula Borough. The Borough maintains taxing authority; the School District has no independent authority to bond.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2008 - 2009 Budget**

**Average Daily Membership as Compared to Assessed Valuation  
Showing Assessed Valuation Support Per Student  
Last Ten Fiscal Years**

Fiscal Year	Average Daily Membership Grades K-12	Percentage Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
1999-00	9,982	-1.96%	3,355,946,678	0.31%	336,200
2000-01	9,947	-0.35%	3,549,198,919	5.76%	356,811
2001-02	9,799	-1.49%	3,728,772,743	5.06%	380,526
2002-03	9,632	-1.70%	3,957,173,965	6.13%	410,836
2003-04	9,562	-0.73%	4,236,549,880	7.06%	443,061
2004-05	9,527	-0.37%	4,223,854,000	-0.30%	443,356
2005-06	9,389	-1.45%	4,507,776,000	6.72%	480,112
2006-07	9,368	-0.22%	4,888,049,897	8.44%	521,782
2007-08	9,245	-1.31%	5,369,378,000	9.85%	580,787
2008-09	9,256	0.12%	5,966,757,000	11.13%	643,941

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is not available at this time. The Borough maintains taxing authority; the School District has no taxation authority or independent authority to bond.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2008 - 2009 Budget**

**Average Pupil/Teacher Ratio  
Last Ten Fiscal Years**

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Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
1998-99	700.15	10,179	14.54
1999-00	695.74	9,896	14.22
2000-01	691.17	9,963	14.41
2001-02	692.03	9,799	14.16
2002-03	694.36	9,661	13.91
2003-04	643.59	9,467	14.71
2004-05	608.75	9,534	15.66
2005-06	645.69	9,392	14.55
2006-07	640.98	9,388	14.65
2007-08	604.10	9,245	15.30
2008-09	636.65	9,266	14.55

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2008 - 2009 Budget**

**Standardized Test Scores  
Last Ten Fiscal Years**

Fiscal Year	SAT Verbal Mean	SAT Math Mean	ACT English	ACT Math	ACT Reading	ACT Science	ACT Composite
1998-99	-	-	-	-	-	-	-
1999-00	529.0	518.0	22.0	21.8	23.9	22.4	22.6
2000-01	515.0	507.0	20.7	21.7	22.7	21.6	21.8
2001-02	526.0	528.0	21.7	22.1	23.3	22.5	22.5
2002-03	521.0	516.0	22.3	22.7	23.8	22.4	22.9
2003-04	523.0	518.0	21.3	21.8	23.0	21.8	22.1
2004-05	508.0	520.0	23.5	23.4	24.6	23.0	23.7
2005-06	526.0	527.0	21.7	22.8	23.3	22.3	22.7
2006-07	532.0	526.0	23.0	23.1	24.6	23.2	23.6
2007-08	637.0	523.0	23.7	23.4	25.1	23.3	24.0
2008-09	532.0	531.0	23.0	23.6	21.7	22.6	23.7

All other scores related to performance results are not viable to track longitudinally due to the fact that testing criteria and formats have changed from year to year.

School	AREA	Custodian	CUSTODIAN	Secretary	SECRETARY	BOOKKEEPER	COUNSELING	LIBRARY	NURSES		POOL	THEATER				
	SQ. FEET	Formula	Allocation	Formula	Allocation	Formula	Assistant	AIDES	(Hrs/Day)	FTE	MANAGERS	TECHS				
HIGH SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 250 ADM	ROUNDED	1.0 PER SCHOOL	.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 150 ADM	FTE	1.00/SCHOOL WITH POOL					
Homer HS	158200	5.20	5.00	1.61	1.50	1.00	1.00	0.44	2.68	0.34	1.00	1.50				
KCHS	189007	6.38	6.50	2.13	2.00	1.00	1.00	0.44	3.48	0.44	1.00	N/A				
NIHI	117504	4.13	4.00	1.46	1.50	1.00	0.50	0.44	2.44	0.31	N/A	1.00				
Seward HS	75373	2.46	2.50	0.74	0.50	1.00	0.00	0.44	1.24	0.16	1.00	0.50				
SKYVIEW	117101	4.57	4.50	1.91	2.00	1.00	1.00	0.44	3.18	0.40	1.00	1.00				
SOHI	154637	5.65	5.50	2.13	2.00	1.00	1.00	0.44	3.55	0.44	1.00	1.00				
MIDDLE SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 200 ADM	ROUNDED		.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 90 ADM	FTE	N/A					
Homer Middle	65556	2.29	2.00	1.00	1.00		0.00	0.44	2.21	0.28						
Kenai Middle	85476	3.21	3.00	1.59	1.50		0.50	0.44	3.53	0.44						
Sold Middle	84755	3.61	3.50	2.10	2.00		1.00	0.44	4.67	0.58						
ELEMENTARY SCHOOLS K-8		Average of 1 cust/20,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<=275=1.0 FTE ADM>275=1.0 FTE/275 ADM	ROUNDED		N/A	.38 IF K-6 <=275 .44 IF K-6 >=276	1 HR/DAY PER 60 ADM	FTE	N/A					
Chapman	25348	1.14	1.00	1.00	1.00			0.38	1.68	0.21						
K-Beach	46935	3.28	3.00	1.53	1.50			0.44	7.03	0.88						
McNeil Can	32750	1.47	1.50	1.00	1.00			0.38	2.18	0.27						
Mt. View	50000	3.45	3.50	1.60	1.50			0.44	7.33	0.92						
Nikiski El/North Star	50000	2.95	3.00	1.23	1.00			0.44	5.65	0.71						
Paul Banks	33414	1.88	2.00	1.00	1.00			0.38	3.48	0.44						
Redoubt	46639	2.95	3.00	1.30	1.00			0.44	5.95	0.74						
Seward El.	52199	2.55	2.50	1.00	1.00			0.38	4.17	0.52						
Sold. El.	54177	2.57	2.50	1.00	1.00			0.38	4.07	0.51						
Sterling	33844	1.56	1.50	1.00	1.00			0.38	2.37	0.30						
Tustumena	46679	1.90	2.00	1.00	1.00			0.38	2.45	0.31						
West Homer El	52500	2.55	2.50	1.00	1.00			0.38	4.12	0.51						
SMALL SCHOOLS < 100		Average of 1 cust/18,000 sqft and 1 cust/100 ADM .25 minimum	ROUNDED .25 minimum		.88 FTE PER SCHOOL		N/A	N/A	.5 DAY PER WEEK	FTE	1.00/SCHOOL WITH POOL					
Cooper L	8324	0.29	0.25		0.88				0.80	0.10						
Homer Flex	5405	0.31	0.50		0.88				0.80	0.10						
Hope	13500	0.42	0.50		0.88				0.80	0.10						
Kenai Alt	12328	0.68	0.50		0.88				0.80	0.10						
K. Selo	5468	0.57	0.50		0.88				0.80	0.10						
Moose Pass	8989	0.39	0.50		0.88				0.80	0.10						
Nanwalek	14832	0.75	0.50		0.88				0.80	0.10						
Nikolaevsk	24282	1.04	1.00		0.88				0.80	0.10						
Peninsula Optional High	2640	0.26	0.25		0.88				0.80	0.10						
Pt. Graham	12568	0.42	0.50		0.88				0.80	0.10						
Razdolna	2000	0.32	0.50		0.88				0.80	0.10						
Seward Middle	37500	1.45	1.50		0.88				0.80	0.10						
Spring Creek	0	n/a	n/a		0.88				n/a	n/a						
S.B. Engl.	59208	1.92	2.00		0.88				0.80	0.10	1.00					
Tebughna	25976	0.91	1.00		0.88				0.80	0.10						
SMALL SCHOOLS > 100 With High School		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<225=1.0 FTE ADM>=225=1.5 FTE				N/A	1 HR/DAY PER 80ADM	FTE	1.00/SCHOOL WITH POOL					
Ninlichik	55277	2.33	2.50	1.00	1.00				1.99	0.25	1.00					
Voznesenka	8948	0.81	1.00	1.00	1.00				1.40	0.18						IF .3 or <=.00
TOTALS	1869339	78.64	78.00	30.33	42.20	6.00	6.00	8.76	92.06	11.51	7.00	5.00				IF BETWEEN .31 AND .79 = .50 IF .8 OR >= 1.00



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**General Fund - Staffing in FTE's**

<u>Loc</u>	<u>School or Department</u>	<u>FY03 Actual</u>	<u>FY04 Actual</u>	<u>FY05 Actual</u>	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>Current FY09 Budget</u>	<u>Projected FY10 Budget</u>	<u>Change FY09 Current To FY10</u>
65	Aurora Borealis Charter School	11.38	13.76	14.88	15.93	16.62	17.13	16.64	16.99	0.35
31	Chapman Elementary School	14.60	13.85	13.85	12.68	11.68	11.68	11.00	11.97	0.97
80	Connections/Alternative Programs	11.40	11.50	15.20	16.50	18.25	21.50	21.75	21.75	-
32	Cooper Landing School	3.99	3.20	2.45	2.58	2.23	2.66	2.70	2.45	(0.25)
68	Fireweed Academy Charter School	3.19	3.19	3.19	4.38	6.67	6.92	6.92	6.85	(0.07)
66	Homer Flex School	5.49	4.99	5.49	5.74	5.99	5.73	5.86	6.11	0.25
06	Homer High School	49.17	44.96	43.61	49.46	48.96	47.89	47.97	45.97	(2.00)
13	Homer Middle School	20.55	20.37	21.87	22.62	21.52	20.15	21.26	21.60	0.34
35	Hope Elementary/High School	2.84	2.69	2.33	2.96	2.98	2.92	2.62	2.62	-
56	Kachemak Selo Elementary/High School	8.12	8.60	8.36	9.13	9.07	9.46	10.83	10.08	(0.75)
63	Kaleidoscope Charter School	-	-	6.91	9.38	13.32	18.94	18.45	21.08	2.63
48	K-Beach Elementary School	33.90	33.08	35.83	38.27	41.07	42.09	46.10	45.47	(0.63)
67	Kenai Alternative School	7.68	7.67	7.67	7.43	10.18	7.43	8.18	7.81	(0.37)
07	Kenai Central High School	47.93	45.75	45.88	47.32	46.82	49.42	49.23	48.26	(0.97)
11	Kenai Middle School	33.08	29.45	29.95	32.96	31.52	32.80	35.34	32.34	(3.00)
15	Kenai Youth Facility	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	11.14	10.67	10.99	11.91	12.25	12.44	14.28	15.78	1.50
37	Moose Pass Elementary School	5.30	4.95	3.95	4.20	4.00	3.50	4.95	3.83	(1.12)
51	Mountain View Elementary School	27.01	24.57	26.64	24.20	23.02	43.98	44.95	45.96	1.01
34	Nanwalek Elementary/High School	9.03	7.58	7.85	7.26	7.45	7.01	7.86	6.86	(1.00)
39	Nikiski Elementary School	18.35	17.73	-	-	-	-	-	-	-
10	Nikiski Middle/Senior High School	44.36	40.91	36.76	35.58	37.49	38.78	39.48	38.74	(0.74)
52	Nikiski North Star Elementary School	19.55	16.24	34.21	34.84	35.23	37.10	37.14	34.64	(2.50)
38	Nikolaevsk Elementary/High School	16.02	12.34	10.21	9.36	8.33	7.03	8.53	9.00	0.47
02	Ninilchik Elementary/High School	19.55	16.80	17.82	18.87	18.43	17.68	19.06	18.56	(0.50)
33	Paul Banks Elementary School	22.09	21.02	24.02	24.40	23.90	25.40	24.81	24.81	-
40	Port Graham Elementary/High School	5.52	5.11	4.68	3.93	3.87	4.16	4.81	3.81	(1.00)
49	Razdolna Elementary/High School	4.61	3.63	4.30	4.51	4.51	4.64	5.92	6.17	0.25
46	Redoubt Elementary School	32.14	31.14	34.14	36.08	35.34	33.59	34.77	34.27	(0.50)
16	River City Academy	-	-	-	-	-	3.75	4.28	4.28	-
41	Sears Elementary School	25.64	24.90	24.40	23.27	25.42	-	-	-	-
42	Seward Elementary School	30.15	29.50	29.18	30.62	32.19	30.94	30.60	29.60	(1.00)
08	Seward High School	28.03	25.53	22.83	25.51	24.66	24.01	23.10	21.60	(1.50)
14	Seward Middle	15.57	13.63	13.76	11.08	9.10	10.27	11.05	10.90	(0.15)
05	Skyview High School	53.63	48.53	45.08	46.37	45.10	44.85	44.23	45.73	1.50

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**General Fund - Staffing in FTE's**

Loc	School or Department	FY03 Actual	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Actual	FY08 Actual	Current FY09 Budget	Projected FY10 Budget	Change FY09 Current To FY10
43	Soldotna Elementary School	25.64	24.22	31.18	27.11	28.65	30.98	33.49	32.77	(0.72)
09	Soldotna High School	54.70	48.11	49.81	52.19	54.87	58.87	61.88	60.38	(1.50)
12	Soldotna Middle School	47.52	43.40	43.02	49.96	47.96	48.56	45.63	43.69	(1.94)
64	Soldotna Montessori Charter School	2.50	6.41	7.46	12.86	16.48	19.58	19.23	19.58	0.35
04	Spring Creek High School	5.94	3.00	3.50	3.75	4.75	3.55	3.68	4.88	1.20
44	Sterling Elementary School	17.32	15.66	17.11	17.16	18.01	18.34	19.71	18.71	(1.00)
03	Susan B. English School	10.13	9.45	9.22	8.76	9.80	8.50	10.64	10.14	(0.50)
01	Tebughna School	6.30	6.30	6.30	6.23	6.35	5.33	5.96	5.46	(0.50)
45	Tustumena Elementary School	18.97	16.26	16.71	16.60	15.79	15.79	18.94	18.79	(0.15)
53	Voznesenka Elementary/High School	15.22	16.13	14.47	15.03	14.65	14.04	14.25	14.75	0.50
50	West Homer Elementary School	25.64	23.14	25.64	26.93	25.79	25.79	27.35	26.41	(0.94)
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	-
72	Assistant Superintendent Admin Svcs	1.50	2.00	1.50	1.50	1.50	1.50	1.50	2.50	1.00
73	Assistant Superintendent Instruction	2.00	1.50	2.00	2.00	4.00	2.00	2.00	2.00	-
74	Fiscal Services	7.50	7.50	7.50	7.50	8.50	8.50	10.50	9.50	(1.00)
75	Planning and Operations	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	-
76	Purchasing and Warehouse	8.15	7.50	6.50	6.50	6.50	6.50	6.50	6.50	-
77	Human Resources	6.00	6.00	6.00	6.00	6.00	7.50	7.50	7.50	-
78	Information Services	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	7.76	10.16	15.30	15.97	18.93	20.27	29.38	29.37	(0.01)
81	Pupil Services Support Services	40.50	34.98	-	-	-	-	-	-	-
81	Pupil Services - Quest	6.00	6.00	-	-	-	-	-	-	-
82	CBA Negotiations	-	-	-	-	-	-	-	-	-
83	Districtwide Instruction	10.45	6.45	6.00	9.00	5.00	8.84	8.84	26.25	17.41
84	Curriculum/Assessment*	2.00	5.50	5.50	7.40	9.50	12.50	14.50	14.50	-
85	Director Assessment	4.00	-	-	-	-	-	-	-	-
86	Media Center	3.00	2.00	-	-	-	-	-	-	-
87	Nursing Services	1.75	1.86	2.06	1.91	2.30	2.45	3.38	3.89	0.51
92	Grants - Instruction	7.22	7.27	9.46	10.06	11.88	12.99	13.37	13.37	-
96	Unallocated	5.98	14.55	-	1.13	3.25	-	-	-	-
<b>TOTALS</b>		<b>1,000.95</b>	<b>940.44</b>	<b>911.78</b>	<b>952.13</b>	<b>974.88</b>	<b>995.98</b>	<b>1,041.65</b>	<b>1,045.58</b>	<b>3.93</b>

\* Curriculum and Assessment combined in FY04

**Kenai Peninsula Borough School District  
Staff - All Funds**

											<b>Budget</b>	
	<b>FY99</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>
Support Staff												
C/O Administrators	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Aides	124.55	125.27	126.24	128.26	127.83	127.95	130.02	144.37	154.03	153.60	171.59	170.15
Secretaries	97.78	96.94	94.63	90.69	88.94	88.00	83.08	90.51	93.81	93.81	103.45	101.83
Custodians	99.29	100.29	103.61	103.10	102.73	88.75	85.51	85.32	84.07	81.07	84.94	81.25
Food Service	41.04	42.12	41.07	42.07	41.88	42.01	40.92	43.42	40.30	40.30	37.63	37.53
Warehouse	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00
Data Processing	5.00	6.00	8.00	10.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75
Other Support	34.69	44.15	39.16	41.16	41.58	37.73	37.01	36.04	33.49	33.99	36.18	36.30
<b>Total Support Staff</b>	<b>411.35</b>	<b>423.77</b>	<b>421.71</b>	<b>425.03</b>	<b>423.71</b>	<b>405.19</b>	<b>396.29</b>	<b>419.41</b>	<b>425.45</b>	<b>422.52</b>	<b>454.54</b>	<b>447.81</b>
Certificated Staff												
C/O Administrators	10.00	9.00	9.00	9.00	9.00	9.00	7.80	8.80	9.00	9.00	8.00	9.00
Principals/Asst Principals	35.00	35.00	34.00	34.00	34.00	34.35	38.65	39.15	39.00	38.40	37.60	37.60
Classroom Teachers	525.25	518.92	507.28	518.49	513.59	462.57	435.55	475.84	473.96	459.87	497.35	501.04
Special Education Teachers	131.41	130.83	134.47	133.58	139.02	141.27	137.50	139.75	137.25	141.73	136.40	136.40
Other Certified Staff	44.49	47.99	49.42	39.96	41.75	39.75	35.70	30.10	29.77	28.00	31.50	31.00
<b>Total Certificated Staff</b>	<b>746.15</b>	<b>741.74</b>	<b>734.17</b>	<b>735.03</b>	<b>737.36</b>	<b>686.94</b>	<b>655.20</b>	<b>693.64</b>	<b>688.98</b>	<b>677.00</b>	<b>710.85</b>	<b>715.04</b>
<b>Total Staff</b>	<b>1,157.50</b>	<b>1,165.51</b>	<b>1,155.88</b>	<b>1,160.06</b>	<b>1,161.07</b>	<b>1,092.13</b>	<b>1,051.49</b>	<b>1,113.05</b>	<b>1,114.43</b>	<b>1,099.52</b>	<b>1,165.39</b>	<b>1,162.85</b>

School	Enrollment				Funding			
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total
65 Aurora Borealis Charter *	155	30	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	81	20	-	101	6,480	1,940	-	8,420
80 Connections **	436	136	363	935	-	-	-	-
32 Cooper Landing	11	1	-	12	1,034	109	-	1,143
68 Fireweed Academy Charter *	76	-	-	76	-	-	-	-
66 Homer Flex	-	-	31	31	-	-	3,968	3,968
06 Homer High	-	-	402	402	-	-	46,230	46,230
13 Homer Middle	-	199	-	199	-	19,303	-	19,303
35 Hope	2	1	6	9	188	109	768	1,065
56 Kachemak Selo	53	15	16	84	4,558	1,545	1,936	8,039
63 Kaleidoscope Charter*	248	-	-	248	-	-	-	-
48 K-Beach Elementary	422	-	-	422	33,760	-	-	33,760
67 Kenai Alternative	-	-	67	67	-	-	8,107	8,107
07 Kenai Central	-	-	522	522	-	-	60,030	60,030
11 Kenai Middle	72	246	-	318	5,760	23,862	-	29,622
15 Kenai Youth Facility ***	-	-	10	10	-	-	1,280	1,280
47 McNeil Canyon	131	-	-	131	10,480	-	-	10,480
64 Montessori Charter *	161	-	-	161	-	-	-	-
37 Moose Pass	25	4	-	29	2,350	436	-	2,786
51 Mountain View	440	-	-	440	35,200	-	-	35,200
34 Nanwalek	34	12	22	68	3,298	1,392	3,014	7,704
10 Nikiski Middle/Sr High	-	103	263	366	-	9,991	30,245	40,236
52 Nikiski North Star	339	-	-	339	27,120	-	-	27,120
38 Nikolaevsk	47	9	17	73	4,042	927	2,057	7,026
02 Ninilchik	86	18	55	159	6,880	1,746	6,325	14,951
33 Paul Banks	209	-	-	209	16,720	-	-	16,720
40 Port Graham	8	3	4	15	776	348	548	1,672
49 Razzolna	37	5	11	53	3,478	545	1,408	5,431
46 Redoubt Elementary	357	-	-	357	28,560	-	-	28,560
16 River City Academy	-	-	38	38	-	-	4,370	4,370
42 Seward Elementary	250	-	-	250	20,000	-	-	20,000
08 Seward High	-	-	186	186	-	-	21,390	21,390
14 Seward Middle	-	82	-	82	-	7,954	-	7,954
05 Skyview High	-	-	477	477	-	-	54,855	54,855
43 Soldotna Elementary	244	-	-	244	19,520	-	-	19,520
09 Soldotna High	-	-	533	533	-	-	61,295	61,295
12 Soldotna Middle	-	420	-	420	-	40,740	-	40,740
04 Spring Creek ***	-	-	55	55	-	-	6,655	6,655
44 Sterling Elementary	142	-	-	142	11,360	-	-	11,360
03 Susan B. English	32	8	15	55	3,104	928	2,055	6,087
01 Tebughna	26	4	8	38	2,522	464	1,096	4,082
44 Tustumena	147	-	-	147	11,760	-	-	11,760
53 Voznesenka	46	22	44	112	3,680	2,134	5,060	10,874
50 West Homer	247	-	-	247	19,760	-	-	19,760
<b>TOTAL</b>	<b>4,564</b>	<b>1,338</b>	<b>3,145</b>	<b>9,047</b>	<b>\$ 282,390</b>	<b>\$ 114,473</b>	<b>\$ 322,692</b>	<b>\$ 719,555</b>

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

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

\*\*\* Kenai Youth Facility and Spring Creek enrollment projection based on number of beds funded by the state.

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.09	\$ -
Chapman	25,348	2	1,920	27,268		0.09	2,454
Connections	-	-	-	-		-	-
Cooper Landing **	8,324	1	960	9,284		0.09	1,000
Fireweed Academy Charter *	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.09	1,000
Homer High	158,200	-	-	158,200	Intermediate	0.13	23,566
Homer Middle	65,556	-	-	65,556		0.11	7,211
Hope	13,500	-	-	13,500		0.09	1,215
Kachemak Selo **	5,768	-	-	5,768		0.09	1,000
Kaleidoscope Charter *	-	3	2,880	-		-	-
K-Beach	46,935	3	2,880	49,815		0.09	4,483
Kenai Alternative	14,122	-	-	14,122		0.09	1,271
Kenai Central	188,997	1	960	189,957	Large	0.13	29,694
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.11	9,508
Kenai Youth Facility	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.09	2,948
Moose Pass **	8,989	-	-	8,989		0.09	1,000
Mountain View	50,000	-	-	50,000		0.09	4,500
Nanwalek	14,832	-	-	14,832		0.09	1,335
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.11	16,137
Nikiski North Star	50,000	-	-	50,000		0.09	4,500
Nikolaevsk	24,282	-	-	24,282		0.11	2,671
Niniichik	55,277	-	-	55,277		0.13	7,186
Paul Banks	33,414	4	3,840	37,254		0.09	3,353
Port Graham	12,568	-	-	12,568		0.09	1,131
Razdolna ***	2,940	-	-	2,940		0.09	1,000
Redoubt	46,639	1	960	47,599		0.09	4,284
River City Academy **	-	2	1,920	1,920		0.13	1,000
Seward Elem	52,199	-	-	52,199		0.09	4,698
Seward High	75,373	-	-	75,373	Small	0.13	11,798
Seward Middle	37,500	-	-	37,500		0.11	4,125
Skyview	117,101	1	960	118,061		0.13	15,348
Soldotna Elem	54,177	-	-	54,177		0.09	4,876
Soldotna High	154,637	-	-	154,637	Large	0.13	25,103
Soldotna Middle	84,755	7	6,720	91,475		0.11	10,062
Soldotna Montessori Charter *	-	-	-	-		-	-
Spring Creek	-	-	-	-		-	-
Sterling	33,844	2	1,920	35,764		0.09	3,219
Susan B English	59,208	-	-	59,208		0.13	7,697
Tebughna	25,976	-	-	25,976		0.09	2,338
Tustumena	46,679	-	-	46,679		0.09	4,201
Voznesenka **	5,200	3	2,880	8,080		0.09	1,000
West Homer	52,500	-	-	52,500		0.09	4,725
	<u>1,865,975</u>	<u>35</u>	<u>33,600</u>	<u>1,896,695</u>			<u>\$ 232,637</u>

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

\*\* Schools with 150 or less students receive a minimum allocation of \$1,000.

Three additional portables are not currently in use.

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0135 per copy Budget
65	Aurora Borealis Charter *	185	-	-	-
31	Chapman	101	15,150	181,800	2,454
80	Connections	935	140,250	1,683,000	22,721
32	Cooper Landing	12	1,800	21,600	292
68	Fireweed Academy Charter *	76	-	-	-
66	Homer Flex **	31	4,650	55,800	753
06	Homer High	402	60,300	723,600	9,769
13	Homer Middle	199	29,850	358,200	4,836
35	Hope	9	1,350	16,200	219
56	Kachemak Selo	84	12,600	151,200	2,041
63	Kaleidoscope Charter*	248	-	-	-
48	K-Beach	422	63,300	759,600	10,255
67	Kenai Alternative **	67	10,050	120,600	1,628
07	Kenai Central	522	78,300	939,600	12,685
11	Kenai Middle	318	47,700	572,400	7,727
15	Kenai Youth Facility	10	1,500	18,000	243
47	McNeil Canyon	131	19,650	235,800	3,183
37	Moose Pass	29	4,350	52,200	705
51	Mountain View	440	66,000	792,000	10,692
34	Nanwalek	68	10,200	122,400	1,652
10	Nikiski Middle/Sr	366	54,900	658,800	8,894
52	Nikiski North Star	339	50,850	610,200	8,238
38	Nikolaevsk	73	10,950	131,400	1,774
02	Ninilchik	159	23,850	286,200	3,864
33	Paul Banks	209	31,350	376,200	5,079
40	Port Graham	15	2,250	27,000	365
49	Razdolna	53	7,950	95,400	1,288
46	Redoubt	357	53,550	642,600	8,675
16	River City Academy	38	5,700	68,400	923
42	Seward Elem	250	37,500	450,000	6,075
08	Seward High	186	27,900	334,800	4,520
14	Seward Middle	82	12,300	147,600	1,993
05	Skyview	477	71,550	858,600	11,591
43	Soldotna Elem	244	36,600	439,200	5,929
09	Soldotna High	533	79,950	959,400	12,952
12	Soldotna Middle	420	63,000	756,000	10,206
64	Soldotna Montessori Charter *	161	-	-	-
04	Spring Creek	55	8,250	99,000	1,337
44	Sterling	142	21,300	255,600	3,451
03	Susan B English	55	8,250	99,000	1,337
01	Tebughna	38	5,700	68,400	923
45	Tustumena	147	22,050	264,600	3,572
53	Voznesenka	112	16,800	201,600	2,722
50	West Homer	247	37,050	444,600	6,002
Total		9,047	1,256,550	15,078,600	203,565

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

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

## **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

### **2009-10 Budget Capital Spending and Major Projects**

Developing the capital budgets is an ongoing process with updates annually to the capital improvement projects list. Borough departments and the School District provide input regarding the capital improvement and major maintenance project data compiled the previous year. These submittals result in the deletion of projects completed, addition of new projects, changes in project descriptions and project modifications. The major projects department assists the maintenance department in prioritizing, cost estimating, and project scoping. The projects are listed in order of priority based on input from the school district, borough administration and maintenance personnel. It includes all projects that the Borough expects to complete in the next 5 years.

The proposed FY10 budget includes funding for the following projects: \$75,000 Fire Life Safety projects; \$150,000 Generator replacements, \$100,000 Intercom upgrades, \$150,000 Playground equipment; \$100,000 Flooring replacement; \$100,000 Electrical and lighting upgrades; \$50,000 Portable classrooms and Outbuildings; \$1250,000 Asphalt/Sidewalk/Curb repair; \$300,000 Water quality & Arsenic; \$100,000 Locker Replacement.

Additionally, district-wide capital projects to address water quality, asbestos, portable classrooms and outbuildings, Americans with Disabilities Act compliance, flooring, electrical, intercom and fire code issues have been and continue to be accomplished. Coinciding with the aforementioned, preventative and minor maintenance tasks as well as numerous projects of a smaller scope are ongoing.

Capital projects are approved by the School Board and submitted to the Borough for consideration via yearly on-site inspections and the formation of a Capital Improvements/Major Maintenance Six Year Plan list. Funding for the capital projects is appropriated and accounted for by the Borough. It is neither anticipated nor expected that all projects on the priority list will receive funding and action in the coming fiscal year. The priorities are subdivided by 1) health/safety issues, 2) maintenance issues, and 3) other recognized supplemental needs.

**CODE STRUCTURE:**

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

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

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

**FUND CODES**

100	School Operating (General Fund)	260	Title I-D, N & D (Summer)	298	Title I-D, Delinquent
201	State Staff Dev Mini-Grants	260	Title II-A, Training & Recruiting	300	McKinney – Vento Homeless
205	Pupil Transportation	260	Title II-A, Professional Devel.	350	Title VII - Indian Education
214	Statewide Alaska Mentorship	260	Title III-A, English Lang. Acquisit.	356	Gear Up
217	FY07 Legis Equipment Fund	260	Title IV, Drug & Violence Prevent	357	NSTA/NASA
218	Principal Coaching	260	Title V-A, Innovative Education	370	Chevron
219	Youth First	265	Carl Perkins - Basic	371	Corporate Grants
220	FY08 Legis Equipment Fund	266	Title VI-B	372	Community Theater
221	AK Works	271	Charter School Grant	374	Charter School
222	FY09 Legis Equipment Fund	272	Upward Bound/UAF	375	Equipment Fund
255	Food Service	281	Migrant Education - Book	376	Homer Foundation
260	Title I-A	284	Youth in Detention	379	School Incentive
260	Title I-C, Migrant Education	289	Governor's Drug Prevention	383	ASBO Prof Development
260	Title I-C, Migrant Summer	291	Title I-D, Delinquent & At-Risk	500	Capital Project
260	Title I-D, Neglected & Delinquent	295	School Improvement	710	Pupil Activity

**CODE STRUCTURE:**

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

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

**LOCATION CODES:**

01	Tebughna School	40	Port Graham Elem/High	72	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	41	Sears Elementary	73	C/O Asst. Supt.-Instruction
03	Susan B English Elem/Hi	42	Seward Elementary	74	C/O Fiscal Services
04	Spring Creek	43	Soldotna Elementary	75	C/O Planning and Operations
05	Skyview High	44	Sterling Elementary	76	C/O Purchasing & Warehouse
06	Homer High	45	Tustumena Elementary	77	C/O Human Resources
07	Kenai Central High	46	Redoubt Elementary	78	C/O Information Services
08	Seward High	47	McNeil Canyon Elem	79	E-Rate/Tech Plan
09	Soldotna High	48	K-Beach Elementary	80	Connections
10	Nikiski Mid/Sr High	49	Razdolna Elementary	81	Special Services
11	Kenai Middle	50	West Homer Elementary	82	Interest Based Bargaining
12	Soldotna Middle	51	Mt. View Elementary	83	Districtwide Services
13	Homer Middle	52	Nikiski North Star Elementary	84	Curriculum/Assessment
14	Seward Middle	53	Voznesenka Elem/High	86	District Media Center
15	Kenai Youth Facility	56	Kachemak Selo	87	Nursing Services
16	River City Academy	63	Kaleidoscope Charter	88	Community Education
31	Chapman Elem	64	Montessori Charter	89	Community Theater
32	Cooper Landing Elem	65	Aurora Borealis Charter	90	Student Nutrition Services
33	Paul Banks Elem	66	Homer Flex	91	Grants Staff Development
34	Nanwalek Elem/High	67	Kenai Alternative High School	92	Grants Instruction
35	Hope Elem/High	68	Fireweed Academy Charter	93	Boys & Girls Club: After the Bell
37	Moose Pass Elementary	70	C/O Board of Education	95	Challenger Center
38	Nikolaevsk Elem/High	71	Superintendent	96	Unallocated

**CODE STRUCTURE:**Fund  
xxxLocation  
xxFunction  
xxxxProgram  
xxxxObject  
xxxx**FUNCTION CODES**

**FUNCTION** describes a broad classification of financial activities within a fund which provides for the reporting of financial information in a manner which is useful to school boards, superintendents, the Department of Education and the Legislature and in some instances provides for the accumulation of expenditures in such a manner as to show compliance with law or regulation.

4100	Regular Instruction	4511	Board of Education
4120	Bilingual/Bicultural Instruction	4512	Office of the Superintendent
4130	Gifted/Talented Instruction	4513	Asst Supt Instruction
4140	Alternative Instruction	4515	Public Relations
4160	Vocational Instruction	4551	Fiscal Services
4200	Special Education Instruction	4552	Internal Services
4220	Special Ed Support Services-Students	4553	Asst Supt Human Resources
4320	Guidance Services	4555	Data Processing Services
4330	Health Services	4556	Asst Supt Operations & Business
4350	Support Services-Instruction	4600	Operation & Maintenance of Plant
4352	Library Services	4700	Pupil Activities
4354	Inservice	4760	Pupil Transportation
4400	School Administration	4780	Community Services
4450	School Administration Support	4790	Food Services

**FUNCTION CODES AND DESCRIPTIONS****4100            REGULAR INSTRUCTION**

Activities dealing with the teaching of pupils and curricular support for the classroom or in some instances in the home or hospital. Instruction costs for vocational education, special education, bilingual, or correspondence pupil functions are not classified under the regular instruction function. Such costs are classified under separate function. Classified under this function would be salaries for classroom teacher, aides who assist with regular instruction and secretaries or clerks who work for teachers and substitute employees. Employee benefits, teaching supplies, textbooks and equipment used in the classroom in the regular instruction teaching process, equipment repair, and travel between schools and/or other locations for instructional purposes are coded to this function. Inservice teacher training and conferences or workshops that are of benefit to teachers for staff development are not classified as instruction expenses (they are classified under support services for instruction). Salaries and related costs of principals and counselors are not classified under any of the instruction functions. Student instructional travel for field trips and curricular related activities are included in this function.

**4120            BILINGUAL/BICULTURAL EDUCATION INSTRUCTION**

Costs of instruction designed for children of limited English-speaking ability are classified under this function. Costs include salaries for classroom teachers, teacher aides, support staff for bilingual/bicultural education, and substitute employees. Employee benefits, teaching supplies, textbooks, equipment used in the classroom in the teaching process, equipment repair, and travel between schools and/or other location for bilingual/bicultural instructional purposes. Specific bilingual/bicultural inservice teacher training, conferences or workshops for bilingual/bicultural education teacher's staff development are included in this function.

**4130**                    **GIFTED/TALENTED INSTRUCTION**

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

**4140**                    **ALTERNATIVE INSTRUCTION**

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

**4160**                    **VOCATIONAL EDUCATION INSTRUCTION**

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

**4200**                    **SPECIAL EDUCATION INSTRUCTION**

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

**4220**                    **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

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

**4320**                    **GUIDANCE SERVICES**

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

**4330**                    **HEALTH SERVICES**

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

**4350**                    **SUPPORT SERVICES - INSTRUCTION**

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

**4352**                    **LIBRARY SERVICE**

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

**4354**                    **INSERVICE**

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

**4400**                    **SCHOOL ADMINISTRATION**

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

**4450**                    **SCHOOL ADMINISTRATION SUPPORT**

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

**45xx**                    **DISTRICT ADMINISTRATION**

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

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

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

**4600**                    **OPERATION AND MAINTENANCE OF PLANT**

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

**4700**                    **PUPIL ACTIVITY**

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

**4760**                    **PUPIL TRANSPORTATION**

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

**4780**

**COMMUNITY SERVICES**

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

**4790**

**FOOD SERVICES**

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

**OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS**

<b><u>CODE STRUCTURE:</u></b>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
	xxx	xx	xxxx	xxxx	xxxx

**OBJECT** codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

**0011            CITY/BOROUGH – DIRECT APPROPRIATIONS**

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

**0012            SERVICES PERFORMED BY CITY/BOROUGH**

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

**0020            FOOD SERVICES**

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

**0021            TYPE A STUDENT MEAL SALES**

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

**0025            OTHER FOOD SALES**

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

**0040            OTHER LOCAL REVENUE**

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

**0041            TUITION FROM STUDENTS**

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

**0046            RENTAL**

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

**0050            REVENUE FROM STATE SOURCES**

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

**0051            FOUNDATION PROGRAM**

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

**0100            REVENUE FROM FEDERAL SOURCES - DIRECT**

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

**0150            FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA**

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

**0162            USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES**

Value of USDA donated commodities received. (Optional)

**0210            PUPIL ACTIVITY REVENUE**

**0211            PUPIL ACTIVITY GATE RECEIPTS**

**0212            PUPIL ACTIVITY PICTURE RECEIPTS**

**0214            PUPIL ACTIVITY PARTICIPATION FEES**

**0215            PUPIL ACTIVITY FUND RAISING REVENUE**

**0216            PUPIL ACTIVITY FEE**

**0220            PUPIL ACTIVITY DONATIONS**

**0230            PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)**

**0250            TRANSFERS FROM OTHER FUNDS**

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

**OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS**

<b><u>CODE STRUCTURE:</u></b>	<b><u>Fund</u></b> xxx	<b><u>Location</u></b> xx	<b><u>Function</u></b> xxxx	<b><u>Program</u></b> xxxx	<b><u>Object</u></b> xxxx
3110	Superintendent	3293	Long Term Sub - Support	4350	In-Kind Utilities
3120	Asst. Supt - TRS	3294	Temporary Salaries-Support	4360	Electricity
3130	Principal/Asst. Principal	3295	Overtime- Support	4380	Fuel for Heating
3140	Director/Coordinator - TRS	3296	Substitute-Certified w/o certificate	4401	Freight Costs
3150	Teachers	3297	Officials	4402	Purchased Services
3161	Extra-Duty Compensation	3300	Leave - Support	4408	Purchased Services - Copier
3162	Emolument	3511	Health Care Costs	4409	Purchased Services - Riso
3171	Substitute-Certified w/certificate	3512	Life Insurance	4410	Rentals
3172	Tem-Certified w/Certificate	3520	Unemployment Insurance	4430	Equip. Repair & Maintenance
3173	Long Term Sub - Certified	3541	Medicare-Certified	4501	Supplies
3180	Specialists - Certified	3542	FICA Contribution	4502	Discretionary Material
3190	Leave - Certified	3550	Teachers Retirement - TRS	4503	Software
3211	Asst. Supt - Classified	3560	Support Retirement - PERS	4580	Gas & Oil
3212	Director/Coordinator - Classified	4100	Profess/Tech Services	4590	Food
3220	Specialists - Nurse	4140	Profess/Tech- Legal	4600	Milk
3230	Tutors/Aides	4150	Profess/Tech- Medical	4850	Stipends
3240	Support Staff	4200	Travel	4901	Other Expenses
3250	Custodians	4250	Student/Co-Curricular Travel	4903	Professional Dues
3260	Food Service Staff	4310	Water & Sewage	4904	Physical Exam Reimbursement
3271	Bus Drivers	4320	Garbage	4950	Indirect Costs
3272	Bus Drivers Activity, Co-Curr.	4331	Postage	5101	Equipment-General
3291	Substitute-Support	4332	Telephone	5102	Equipment-Technology
3292	Extra-Duty Compensation-Support				

**OBJECT CODES AND DESCRIPTIONS**

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

**ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL**

**3110            SUPERINTENDENT**

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

**3120            ASSISTANT SUPERINTENDENT - Certified**

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

**3130            PRINCIPAL/ASSISTANT PRINCIPAL**

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

**3140**                    **DIRECTOR/COORDINATOR - Certified**

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

**3150**                    **TEACHER**

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

**3161**                    **EXTRA DUTY COMPENSATION - Certified**

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

**3162**                    **EMOLUMENT**

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

**3171**                    **SUBSTITUTES - Certified with Certificate**

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

**3172**                    **TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

**3173**                    **LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

**3180**                    **SPECIALISTS - Certified**

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

**3190**                    **LEAVE – Certified**

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

**3211**                    **ADMINISTRATOR – Classified**

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

**3212**                    **DIRECTOR/COORDINATOR - Classified**

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

**3220**                    **SPECIALISTS - NURSES**

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

**3230**                    **AIDES/TUTORS**

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

**3240**                    **SUPPORT STAFF**

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

**3250**                    **MAINTENANCE/CUSTODIAL**

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

**3260**                    **FOOD SERVICE STAFF**

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

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

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

**3291**                    **SUBSTITUTES - SUPPORT STAFF**

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

**3292**                    **EXTRA DUTY COMPENSATION - Support**

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

**3293**                    **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

**3294**                    **TEMPORARY SALARIES - SUPPORT**

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

**3295**                    **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

**3296                    SUBSTITUTES - Certified w/o certificate**

Substitute teachers who do not have a teaching certificate.

**3297                    OFFICIALS**

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

**3300                    LEAVE – Support**

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

**35xx                    BENEFITS**

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

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

		<u>FY09</u>	<u>FY10</u>
<b>3511</b>	Health Care Costs	\$11,100/employee	\$11,400/employee
	<b><u>CERTIFIED</u></b>	<b><u>FY08</u></b>	<b><u>FY09</u></b>
<b>3512</b>	Life Insurance including Spouse Insurance	.30 %	.30 %
<b>3520</b>	Unemployment Insurance	.30 %	.30 %
<b>3541</b>	Medicaid (certified)	1.45 %	1.45 %
<b>3550</b>	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

**SUPPORT STAFF**

<b>3512</b>	Life Insurance including Spouse Insurance	.30 %	.30 %
<b>3520</b>	Unemployment Insurance	.30 %	.30 %
<b>3542</b>	Social Security	7.65 %	7.65 %
<b>3560</b>	Public Employees Retirement (PERS)	<u>22.00 %</u>	<u>22.00 %</u>
		30.25 %	30.25 %

**3190                    LEAVE – TRS**

Cash in leave according to negotiated agreements.

**3300                    LEAVE – PERS**

Cash in leave according to negotiated agreements.

**OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL**

**4100                    PROFESSIONAL AND TECHNICAL SERVICES**

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

**4140            PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of lawyers.

**4150            PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of medical doctors and dentists.

**4200            TRAVEL**

Costs for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile, subsistence, **lunches for staff meetings and inservice**, and other travel expenses. Included are registration and conference fees. Note: staff accompanying students as chaperones are recorded under student travel.

**4250            STUDENT TRAVEL/CO-CURRICULAR TRAVEL**

Costs for transportation and related costs of students and staff or other expenses for classroom related and co-curricular travel activities for students and chaperones.

**4310            WATER & SEWAGE - for building, including bottled water and water dispensing units**

**4320            GARBAGE - for building.**

**4331            POSTAGE**

Charge this account with payments for postage stamps, stamped cards and envelopes, deposits for meter postage, postage meter machine rental, and post office box rental.

**4332            TELEPHONE**

Charge this account with all costs for telephone equipment, local and long distance services, including the original cost of telephone installation and any subsequent rearrangement or alteration necessary to the continued operation of such facilities. Telegrams and fax costs are also charged to this account.

**4360            ELECTRICITY - for building.**

**4380            FUEL - for building**

**4401            FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

**4402            PURCHASED SERVICES**

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

**4408            COPY SERVICES**

Per copy costs are recorded under this object code.

**4409**                    **RISO SERVICES**

All expenditures for Riso duplicating machines are recorded under this object code.

**4410**                    **RENTALS**

Expenditures for the lease or rental of land, buildings and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. Oxygen, Acetylene, etc cylinder rental charges are recorded under this object code.

**4430**                    **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

Included are repair costs and contracts for maintenance on equipment such as computers, typewriter, copy machines, security systems or Library Service agreements.

**4501**                    **SUPPLIES**

A supply item is any article or material which meets any one or more of the following conditions: 1) It is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; 4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or 5) it loses its identity through incorporation into a different or more complex unit or substance.

Included are teaching, maintenance, janitorial and office supplies, batteries, tires, instructional media including textbooks, graduation expenses, supplies for staff meetings and inservice, computer keyboards and monitors, computer software and/or software upgrades (where a CD is received), food service point of sale pin pads, and periodicals is included. Gas and oil are also recorded here if not used for food service delivery, pupil transportation, or warehouse delivery.

**4502**                    **DISCRETIONAL MATERIAL**

That amount negotiated for the purchase and reimbursement of instructional materials to teachers, principals and certain aides/tutors.

**4580**                    **GAS & OIL**

This expenditure code is used for food service delivery, pupil transportation and warehouse delivery only.

**4590**                    **FOOD** - For food service fund use only.

**4600**                    **MILK** - For food service fund use only.

**4850**                    **STIPENDS**

Payments by the school district for the feeding and lodging of pupils in a private home or other facility when such pupils are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

**4901**                    **OTHER EXPENSES**

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; Web-based memberships, etc.

**4902**                    **CAREER DEVELOPMENT**

Amounts negotiated for staff development for KPEA, KPESA and KPAA.

**4903**                    **PROFESSIONAL DUES**

That amount negotiated for dues and fees for membership in professional organizations.

**4904**                    **PHYSICAL EXAM REIMBURSEMENT**

Each employee is requested to have a physical exam every three years. Employees are reimbursed up to \$100.00 for costs incurred.

**4950**                    **INDIRECT COSTS**

To record expenditures related to indirect cost recovery on grants and the corresponding credit to the Operating Fund (functions 455x only).

**5101**                    **EQUIPMENT - General**

Amounts paid for the acquisition of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500, except for computer components; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge sensitive (highly mobile) equipment such as TV's, VCR's, CD players in excess of \$100, GPS, and fax machines costing less than \$500 under this object code. Also, lease payments for copiers are recorded here.

**5102**                    **EQUIPMENT – Technology**

Amounts paid for the acquisition of technology equipment. These items will be included in the fixed asset inventory. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge external disk drives, digital cameras, zip drives, etc. costing less than \$500 under this object code.

## Glossary of Terms

### Page 1 of Glossary

<b>Accounting System</b>	The total methods and records established to identify, assemble, analyze, record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components.
<b>Account Number</b>	A system of numbering or otherwise designating accounts, in such a manner that the symbol used reveals certain information.
<b>Accrual Basis</b>	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
<b>Activity</b>	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
<b>ADM</b>	Average Daily Membership – the aggregate days of membership of pupils divided by the actual number of days in session for the counting period for which a determination is being made. AS14.17.250
<b>Adopted Budget</b>	Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.
<b>Annual Budget</b>	A budget development and enacted to apply to a single fiscal year.
<b>Appropriation</b>	The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.
<b>ASBO</b>	Association of School Business Officials International
<b>Assessed Value</b>	The value placed on property for tax purposes and used as a basis for division of the tax burden.
<b>Audit</b>	A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.
<b>Balanced Budget</b>	A budget in which planned funds available equal planned expenditures.
<b>Basis Of Accounting</b>	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
<b>Benefits</b>	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

<b>Budgetary Control</b>	The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.
<b>Budget Document</b>	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
<b>Budget Process</b>	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>Capital Improvements</b>	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
<b>Capital Outlay</b>	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
<b>Career Development</b>	These are expenses related to negotiated agreements with employee groups.
<b>Categorical Aid</b>	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
<b>Component Unit</b>	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
<b>Comprehensive Annual Financial Report</b>	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
<b>Discretionary Material</b>	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
<b>Emolument</b>	Stipends for certificated employees for services outside the instructional day.
<b>Employee Benefits</b>	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
<b>Encumbrances</b>	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
<b>Exemption</b>	Removal of property from the tax base.
<b>Expenditure</b>	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
<b>Extra-Duty Compensation</b>	Contract addenda for co-curricular activity coaches or club sponsors.

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<b>Fiscal Year</b>	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
<b>Foundation Level</b>	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
<b>Full Time Equivalency (FTE)</b>	The number of employees divided by the number of hours that would be considered a full-time assignment.
<b>Function</b>	A group of related activities aimed at accomplishing a major service for which a government is responsible.
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>Fund Balance</b>	The difference between fund assets and fund liabilities of governmental and similar trust funds.
<b>GFOA</b>	Government Finance Officers Association
<b>General Fund</b>	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
<b>Governmental Fund Types</b>	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
<b>Interfund Transfers</b>	Transfers of money from one fund to another without a requirement for repayment.
<b>KPAA</b>	Kenai Peninsula Administrators Association
<b>KPBSD</b>	Kenai Peninsula Borough School District
<b>KPEA</b>	Kenai Peninsula Education Association
<b>KPESA</b>	Kenai Peninsula Education Support Employees
<b>LOG</b>	Learning Opportunity Grant – categorical funds awarded FY02 by Alaska Legislature.
<b>Maintenance Contracts</b>	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.

<b>Measurement Focus</b>	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
<b>Mill</b>	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
<b>Millage Rate</b>	The tax rate in property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.
<b>Modified Accrual Basis of Accounting</b>	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
<b>Operating Budget</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.
<b>Operating Transfers</b>	All interfund transfers other than residual equity transfers.
<b>Ordinance</b>	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.
<b>Other Expenses</b>	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.
<b>Oversight Responsibility</b>	The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters
<b>Performance Measures</b>	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
<b>Purchased Services</b>	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
<b>Rentals</b>	Expenditures for the lease or rental of land, buildings, and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements.

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<b>School District Administration</b>	A portion of the overall Borough budget is under the control of the KPB School District. The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations.
<b>Revenue</b>	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
<b>RIP</b>	Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.
<b>Single Audit</b>	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
<b>Special Revenue Fund</b>	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
<b>Specialists</b>	Librarians, counselors, psychologists, speech therapists and occupational/physical therapists.
<b>Support Staff</b>	Secretaries, accountants, bookkeepers, clerks, data processing personnel, theater technicians, custodians, warehouse and purchasing staff.
<b>Teachers</b>	Certificated staff members (not including administrators and specialists).

# Alaska Facts

Did you know that Alaska . . . . .

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined?
- ❖ is the home of the tallest mountain in North America – Denali, at 20,320 feet? Of the nation’s 20 highest mountains, 17 are in Alaska.
- ❖ has more miles of shoreline than the United States – twice the length of the lower 48 ?
- ❖ is the world’s largest producer of zinc?
- ❖ has the world’s largest concentration of bald eagles? Along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter.
- ❖ consumes nearly six times the national average of seafood a year?
- ❖ has the highest consumption per capita of ice cream?
- ❖ has North America’s longest night and day? In Barrow the sun sets mid November and won’t return until mid January , more than two months later – and from early May through early August , Barrow will have 84 days of continuous daylight.
- ❖ has elbow room – with more than a square mile of territory for each of its residents?
- ❖ has 166,000+ moose that individually produce approximately 400 ‘moose nuggets’ per day? The price of a moose nugget swizzle stick is 99 cents, therefore this renewable resource has a potential economic value of \$65,736,000 per year.
- ❖ maintains a Permanent Dividend Fund? It is the only such fund that pays dividends to state residents – over 600,000 residents apply for and receive the dividend annually.
- ❖ contains the nation’s largest school district? The North Slope Borough School District covers more than 88,000 square miles

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