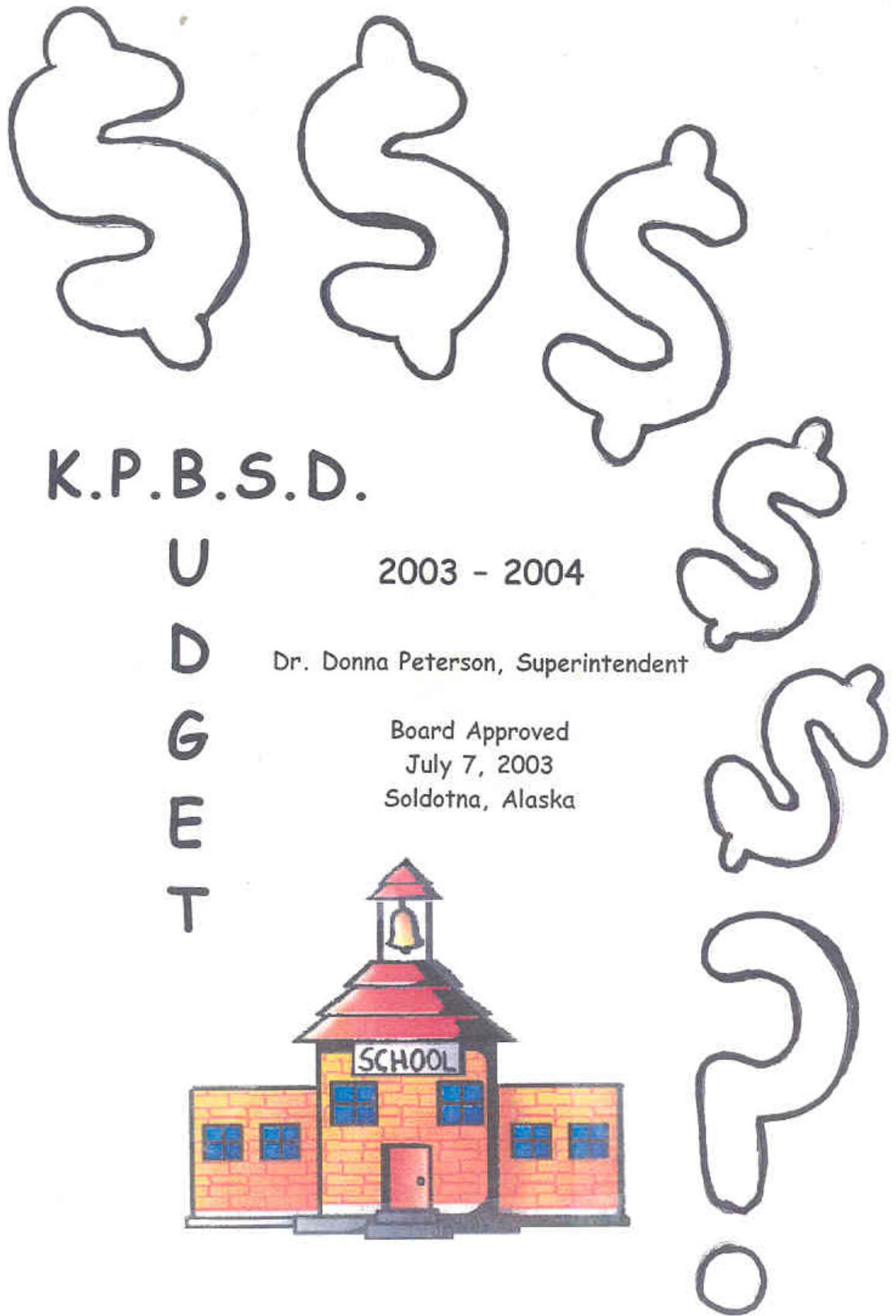


**KENAI  
PENINSULA  
BOROUGH  
SCHOOL  
DISTRICT**



**ANNUAL  
BUDGET**

**K.P.B.S.D.**

2003 - 2004

Dr. Donna Peterson, Superintendent

Board Approved  
July 7, 2003  
Soldotna, Alaska

For the Fiscal  
Year Beginning  
July 1, 2003  
and Ending June  
30, 2004

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Dr. Donna  
Peterson,  
Superintendent of  
Schools

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Prepared by  
Business and

## Finance

Mrs. Melody  
Douglas  
Chief Financial  
Officer

Mrs. Laurie Olson  
Accountant

**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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*Posted 1/5/04***

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**Finance**

s, Chief Financial Officer

Soldotna, Alaska 99669-7553

46 Fax (907) 262-9645

**Kenai Peninsula Borough School District**



SD) presents you with the comprehensive budget for fiscal year 2004. The District  
responsibility for the accuracy of information contained within this document. The  
Annual Financial Report (CAFR) are the primary media for presenting the financial

the instructional, operational, and financial plans in an open forum. We believe  
leads to improvements benefiting the educational experience of children in the Kenai

readability of our budget document while conforming to requirements set forth in the  
accounts and Account Code Descriptions for Public School Districts. This effort  
School Business Officials International (ASBO) Meritorious Budget Award  
rough School District is proud to be one of only 66 recipients nationally and the

# INTRODUCTORY SECTION

## 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 43 schools operating in 21 different communities ranging in size from less than 20 students to some with over 600. The district has both 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 children 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.

### Board Of Education

Mr. Joe Arness, President  
Mrs. Sammy Crawford, Vice President  
Ms. Deborah Germano, Clerk  
Ms. Margaret Gillman, Treasurer  
Mrs. Debra Mullins, Member  
Dr. Nels Anderson, Member  
Mr. Al Poindexter, Member  
Mr. Cameron Poindexter, Student Representative

The Kenai Peninsula Borough School District is operated as a dependent unit of the Kenai Peninsula Borough and is governed by a seven member school board with members elected at large 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.

### Administrative Cabinet

Dr. Donna Peterson, Superintendent  
Dr. Gary Whiteley, Asst. Supt. - Admin. Services  
Mr. Sam Stewart, Asst. Supt. - Instruction  
Mrs. Melody Douglas, Chief Financial Officer

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

the schools.



# INTRODUCTORY SECTION

## 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 FY04 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 was prepared and submitted. In November 2002, the School Board approved the student enrollment forecast upon which the budget is built. It is important to note that for October 2002, the district reported 9,632 students in Adjusted Daily membership. This number represents a loss of 745 students from the district peak in FY98. Demographically, this trend in declining enrollment is not anticipated to change. The cohorts of children in grades K-6 are projected to be smaller than the 7-12 grades. With each graduating class, the district is enrolling progressively smaller kindergarten classes. This is a significant factor in developing revenue projections for this and future budgets.

The preparation cycle began at the building level. After conferring with staff and representatives from site-based advisory councils, building administrators submitted their requests to the Central Office in December, 2002.

The adoption process started in January, 2003. Community members, building administrators, Central Office administrators, Borough Assembly members and School Board members joined to form the Budget Review Committee. 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, Nikiski, Seward, and Soldotna. 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 18, 2003.

The budget was approved by the School Board on April 21, 2003. 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.

The Kenai Borough Assembly approved Resolution 2003-049 determining the amount to be provided from local sources to public education at their meeting of May 6, 2003 and passed enacting Ordinance 2003-19 on June 3, 2003.

Implementation of the Budget occurred on July 1, 2003, marking the beginning of fiscal year 2004, which will run through June 30, 2004. The evaluation phase will begin in August 2004 with the arrival of our independent auditors.

Governor Frank Murkowski signed Committee Substitute for Senate Bill 202 on June 6, 2003 changing the Base Student Allocation used in the foundation funding program from \$4,010 to \$4,169 resulting in a \$2,285,470 increase in state revenue and \$525,658 increase in local effort for FY04. This bill also changed the funding mechanism for pupil transportation from a route based system to a per student allocation model. The Board of Education approved a revised FY04 budget at its next meeting on July 7, 2003. The Kenai Borough Assembly passed the enacting Ordinance 2003-19-06 on September 2, 2003 approving a revised FY04 budget.

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# INTRODUCTORY SECTION

## Significant Issues

Alaska continues to experience fluctuating oil prices and declining oil production that cause concern for the State budget. We are optimistic that K-12 education will continue to be funded at the current level with possibly an increase to the base student allocation or inflation proofing the formula.

Federal funding is expected to continue a present levels; the budget was prepared with the most current information available from the Department of Education and Early Development.

On June 11, 1998, Governor Tony Knowles signed CSSB 36. This Bill immediately changed statutes related to education funding. The previous method of calculating “Instructional Units” was replaced by a “Per Student” calculation. Each student is counted and adjusted to consider and compensate for additional needs. On April 3, 2001, the “Base Student Allocation” was increased from the original \$3,940 to \$4,010. On June 6, 2003, Governor Frank Murkowski signed CSSB 202 changing the ‘Base Student Allocation’ to \$4,169.

This year’s budget meets the statutory requirement that 70% of the General Fund will be expended in instructional categories. This restricts administrative expenditures (district and school support), school activities, and all operations and maintenance functions to the remaining 30%.

Enrollment declines can be attributed to family migration, home schooling, competitive statewide correspondence opportunities, the High School Graduation Qualifying Exam and dropouts. Continued competition from other districts to provide distance delivery education to our students has slowed, however, it remains a challenge given our declining student population. In FY00, the district implemented the “Connections” program in an attempt to repatriate those students. The first year enrollment doubled our projections. We have mounted a more aggressive campaign to strengthen the program and to add additional value to families opting to “home school” through the use of computers and technological equipment and funding for materials and supplies. Yearly, these computers are re-integrated into the long-term plan to continue propagation of school computers in a coordinated cycle.

Recent indications are that the federal E-Rate telecommunications subsidy basis may be changing, and nationally applications are on the rise, which may result in the district receiving a lesser share of the finite revenue available.

The State of Alaska requires the District prepare and submit annually a Facility Improvements Grant Application for consideration of funding in their upcoming budget. The District prepares an

annual Six-Year Capital Improvement Plan (CIP) that is approved by the Board of Education. The Board prioritizes the projects and an update is completed annually. The CIP request is finally presented to the Borough for bond sales for the projects as appropriate.

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# INTRODUCTORY SECTION

## 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. These are the most recent goals:

1. Plan for effective nine-member school board,
2. Improve communication regarding accountability,
3. Improve employee relations, and
4. Begin discussion on co-curricular issues.

A recognized and concerted effort is attempted annually to maximize the number of certificated teachers interacting with children in an educational setting. The School Board continues the goal of making a significant and visible reduction in the Pupil-Teacher Ratio (PTR) for the primary grades. Full Time Equivalency (FTE) changes are primarily a result of a projected decline in enrollment in our schools and funding limitations.

### Kenai Peninsula School District Staff by Functional Category General Fund

	Actual FY03	Projected FY04	Change
Regular Instruction	\$ 523.43	\$ 467.23	\$ -56.20
Special Education	134.51	138.25	3.74
Special Education- Support Services	47.50	47.67	0.17
Pupil Support	35.24	35.39	0.15
Support Services - Instruction	24.60	23.30	-1.30
School Administration	35.00	35.00	0.00
School Administration Support	56.69	55.00	-1.69
District Administration	4.50	4.50	0.00
District Administration - Support Services	32.25	32.25	0.00
Operation and Maintenance	102.73	88.63	-14.10
Student Activities	4.60	4.60	0.00
	<u>\$ 1,001.05</u>	<u>\$ 931.82</u>	<u>\$ -69.23</u>

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 also permitted increases in bandwidth for smaller schools. The District completed its plan to reach a 5:1 ratio of students to computers in all schools while standardizing on a single PC platform and

coordinating software applications. Plans are underway to continue development of this technology base for our instructional program.

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# INTRODUCTORY SECTION

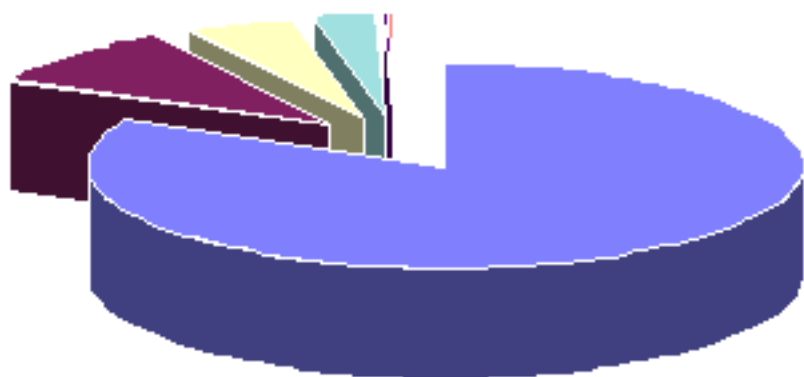
## Financial Component

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 are 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. 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, 2002, the Borough recorded \$12,689,000 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 with the sole exceptions being bank reconciliation of the School District zero balance payroll and accounts payable accounts.



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# INTRODUCTORY SECTION

## 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 committed approximately \$2M in additional maintenance support for the school district for FY04.

Teacher Housing for Tyonek	\$ 350,000
Drainage and Track Repair for Homer High School	150,000
Bleacher Replacement for Kenai Middle School	175,000
Rebuild walls and soundproofing for Susan B. English School	80,000
Gym Floor Renovations for Seward Elementary School	70,000
Area Wide Facilities	
Flooring Replacement	150,000
Asbestos Abatement/Build Back	140,000
Electrical Upgrades/Ballast Replacement	150,000
HVAC/DDC System Upgrades	100,000
Asphalt/Sidewalk/Curbing Repair/Replacement	145,000
Water Quality	150,000
Fire Marshal Compliance	280,000
Arsenic Feasibility Study	<u>100,000</u>

Total \$2,040,000

The Borough issued 20 year bonds through the Alaska Municipal Bond Bank in the amount of \$14,700,000 for the construction of a new middle school located in Seward, Alaska. Annual debt payments are approximately \$1,100,000 and are eligible for 79% reimbursement from the State of Alaska.

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# INTRODUCTORY SECTION

## General Fund Revenues and Expenditures

As one might expect, the reality of creating a budget based on estimated revenue against known fixed costs, known increased costs to salaries, and the implementation of programmatic change is challenging. The following table is provided to offer the reader a snapshot of some of the more significant factors impacting the general fund budget development. Budget reduction and reinstatement elements (resulting from additional funding awarded by the Alaska Legislature) are included in this table.

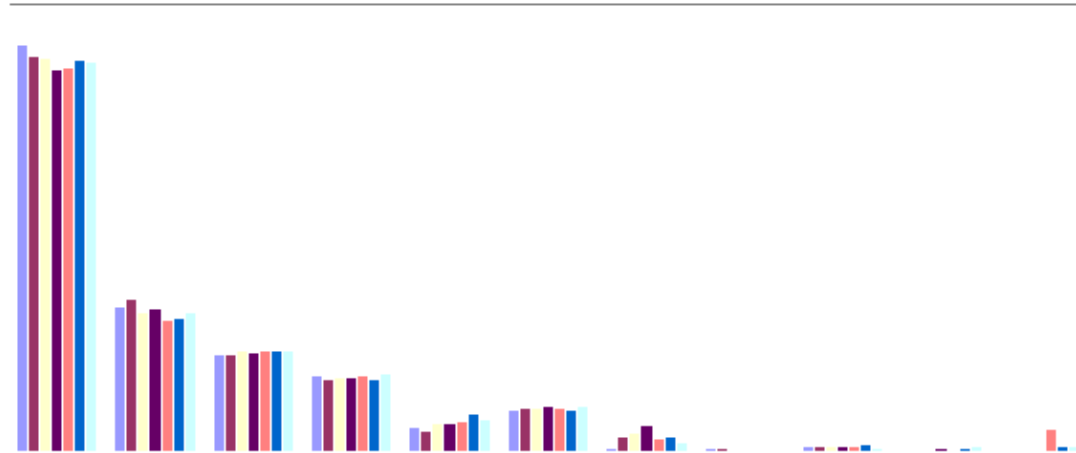
### **Expenditure Budget Increases or Decreases:**

Reduce math and foreign language curriculum adoption funds	\$(624,356)
Reinstate math and foreign language curriculum adoption funds	624,356
Central Office staff reduction and adjustments	(257,177)
Increase property, liability, etc. insurance	302,941
Custodial staffing formula change	(457,064)
Reduce co-curricular program	(244,873)
Reduce unallocated funds	(400,000)
Reinstate unallocated funds	400
Reduce supply allocations	(1,236,724)
Reinstate supply allocations	1,236,724
Summer school allocation	275,048
	<hr/>
	<b>\$ 2,536,128</b>
	<hr/> <hr/>



The following graph depicts the functional allocation of the FY04 general fund budget in accordance with the Alaska Chart of Accounts.

The following chart reflects audited expenditures (FY99 – FY02) by object categories and the budgets for both FY03 and FY04



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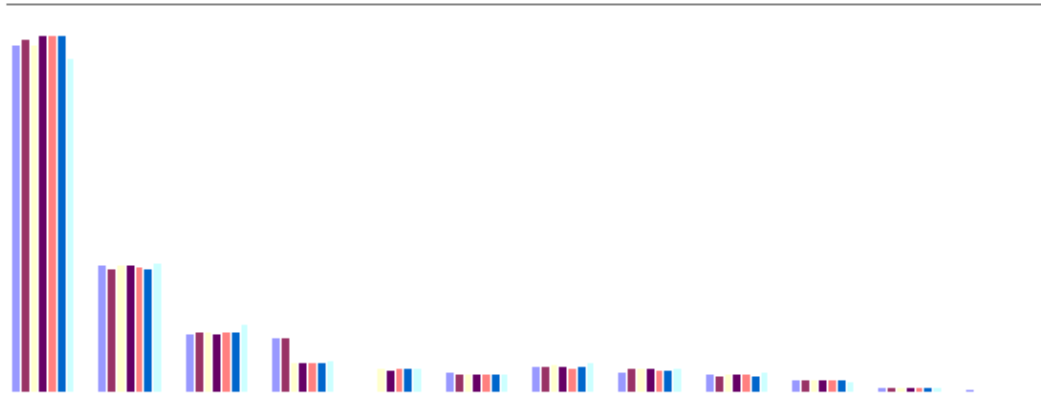
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The same type of chart by functional category provides another look at the same expenditures and budgets.

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Pivot Chart

**FY04 Budget Pivot Table**

		Certified Salaries	Classified Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies Media	Other Expenses	Equipment	Fund Transfer	Total
Regular Instruction	Sum of Amount	23,190,688	1,352,225	6,640,479	306,817	86,218	67,187	621,708	2,205,898	291,017	901,689		35,663,836
	% of Object	64.72%	14.33%	51.31%	64.10%	22.12%	1.62%	8.62%	74.85%	55.42%	97.85%		47.52%
	% of Function	65.03%	3.79%	18.62%	0.86%	0.24%	0.19%	1.74%	6.19%	0.82%	2.53%		100.00%
Special Education	Sum of Amount	4,233,844	1,287,512	1,729,249	18,675	33,443		2,734	78,849	750			7,385,256
	% of Object	11.82%	13.65%	13.36%	3.94%	8.58%		0.04%	2.68%	0.14%			9.64%
	% of Function	57.33%	17.43%	23.41%	0.25%	0.45%		0.04%	1.07%	0.01%			100.00%
Special Education Support Services	Sum of Amount	2,242,573	195,204	683,580	7,785	58,635	7,975	10,367	34,240	640			3,240,800
	% of Object	6.26%	2.07%	5.29%	1.63%	15.04%	0.19%	0.14%	1.18%	0.12%			4.32%
	% of Function	69.19%	6.02%	21.09%	0.24%	1.81%	0.25%	0.32%	1.06%	0.02%			100.00%
Support Services Instruction	Sum of Amount	1,184,415	799,560	566,507	8,720	47,626	10,094	61,323	79,571	11,425			2,769,151
	% of Object	3.31%	8.47%	4.38%	1.82%	12.22%	0.24%	0.84%	2.70%	2.18%			3.69%
	% of Function	42.77%	29.87%	20.46%	0.31%	1.72%	0.36%	2.21%	2.87%	0.41%			100.00%
Support Services Students	Sum of Amount	950,740	25,031	262,930	7,375	7,660	3,048	13,166	128,053	868			1,368,871
	% of Object	2.65%	0.27%	2.03%	1.64%	1.07%	0.07%	0.18%	4.35%	0.17%			1.88%
	% of Function	67.96%	1.79%	18.80%	0.53%	0.55%	0.22%	0.94%	9.15%	0.06%			100.00%
School Administration	Sum of Amount	2,718,462	10,500	731,642	8,350	42,024	500		9,341	28,475			3,549,284
	% of Object	7.59%	0.11%	5.65%	1.74%	10.78%	0.01%		0.32%	5.42%			4.73%
	% of Function	76.59%	0.30%	20.61%	0.24%	1.18%	0.01%		0.26%	0.80%			100.00%
School Administration Support	Sum of Amount		1,561,247	616,067		2,690	389,868	24,687	73,794	30,462			2,608,815
	% of Object		16.63%	4.76%		0.69%	9.38%	0.34%	2.51%	5.80%			3.60%
	% of Function		57.85%	22.83%		0.10%	14.45%	0.91%	2.73%	1.13%			100.00%
District Administration	Sum of Amount	204,445	123,970	112,329	81,000	54,345	12,950	29,740	14,197	44,415	1,299		678,690
	% of Object	0.57%	1.31%	0.87%	18.92%	13.94%	0.31%	0.41%	0.48%	8.46%	0.14%		0.90%
	% of Function	30.12%	18.27%	16.55%	11.93%	8.01%	1.91%	4.38%	2.09%	6.54%	0.19%		100.00%
District Administration Support	Sum of Amount	274,758	1,374,074	458,813	39,000	49,946	36,369	184,279	59,335	83,528	17,500		2,577,602
	% of Object	0.77%	14.56%	3.55%	8.15%	12.81%	0.88%	2.53%	2.02%	15.91%	1.90%		3.43%
	% of Function	10.66%	53.31%	17.80%	1.51%	1.94%	1.41%	7.15%	2.30%	3.24%	0.68%		100.00%
Operations & Maintenance	Sum of Amount		2,550,970	981,607		3,349	3,625,972	6,328,773	254,423	26,000	1,000		13,772,694
	% of Object		27.04%	7.58%		0.86%	87.29%	86.74%	8.64%	4.95%	0.11%		18.35%
	% of Function		18.52%	7.13%		0.02%	26.33%	45.95%	1.85%	0.19%	0.01%		100.00%
Student Activities	Sum of Amount	832,087	155,367	169,214	750	3,881	83	19,500	5,418	7,516			1,183,816
	% of Object	2.32%	1.66%	1.23%	0.16%	1.00%	0.00%	0.27%	0.18%	1.43%			1.58%
	% of Function	70.29%	13.12%	13.45%	0.06%	0.33%	0.01%	1.65%	0.46%	0.63%			100.00%
Fund Transfers	Sum of Amount											126,521	126,521
	% of Object											100.00%	0.17%
	% of Function											100.00%	100.00%
Total Sum of Amount		35,831,702	9,435,660	12,842,317	478,673	389,817	4,154,958	7,296,277	2,943,119	525,096	921,498	126,521	75,045,636
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		47.76%	12.57%	17.25%	0.64%	0.52%	5.54%	9.72%	3.92%	0.70%	1.23%	0.17%	100.00%

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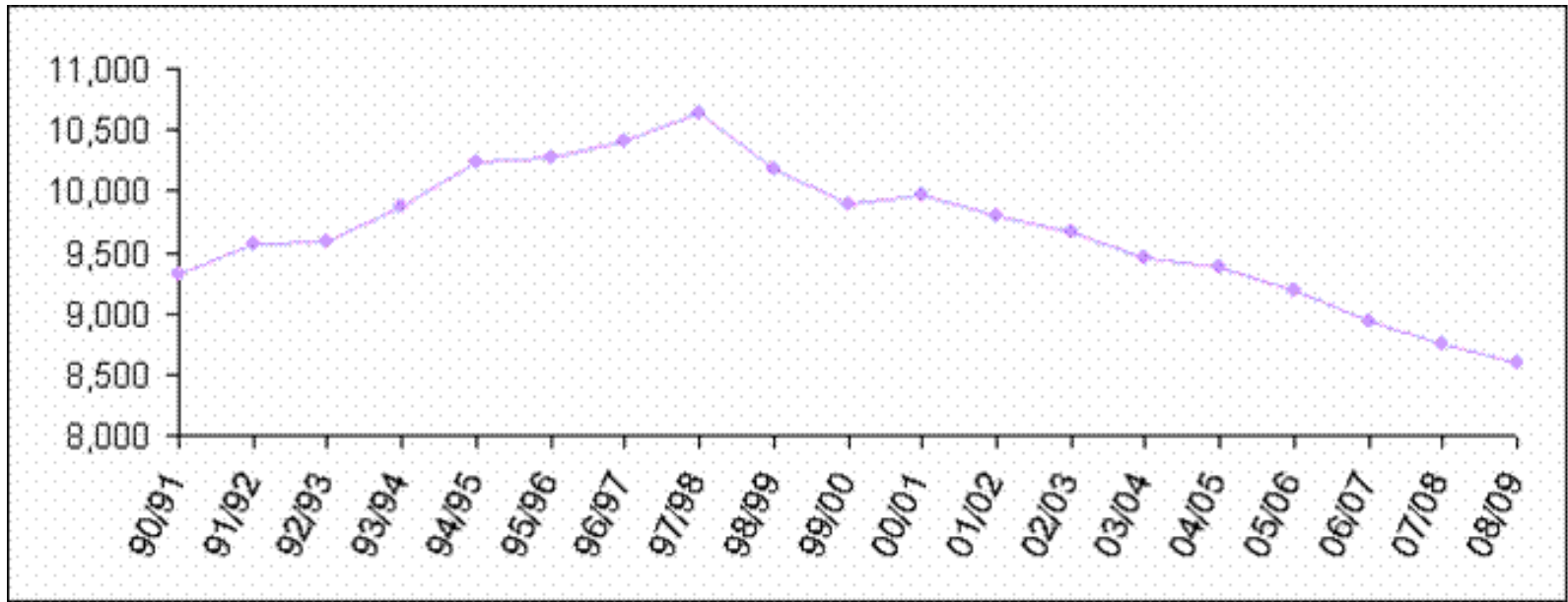
# INTRODUCTORY SECTION

## Informational Component

### Enrollment History and Projections

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

YEAR	PRE SCH	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
90/91	57	805	829	773	811	768	753	688	713	658	652	615	608	589	9,319	
91/92	78	791	841	821	795	829	760	782	699	714	663	616	567	602	9,558	2.56%
92/93	76	711	796	818	787	766	827	753	786	712	741	651	573	586	9,583	0.26%
93/94	72	725	751	791	837	828	794	834	769	796	728	731	624	602	9,882	3.12%
94/95	63	778	775	760	792	904	845	820	855	790	830	749	663	619	10,243	3.65%
95/96	44	750	790	776	771	786	877	840	848	852	810	791	696	645	10,276	0.32%
96/97	50	736	742	800	781	806	787	889	863	829	922	790	746	662	10,403	1.24%
97/98	48	703	735	740	783	863	893	899	912	846	858	879	742	732	10,633	2.21%
98/99	46	644	716	752	731	785	796	821	813	883	875	790	796	731	10,179	-4.27%
99/00	65	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	49	626	584	654	676	698	740	793	789	815	903	849	748	743	9,667	-1.35%
03/04	46	577	619	578	653	667	693	746	787	778	818	900	839	755	9,456	-2.18%
04/05	42	599	584	607	591	647	662	692	766	795	806	826	918	837	9,372	-0.89%
05/06	42	600	604	572	621	585	642	661	716	774	811	812	859	889	9,188	-1.96%
06/07	42	601	607	592	588	605	580	641	679	724	796	815	837	829	8,936	-2.74%
07/08	42	601	603	594	606	583	600	579	659	687	742	802	841	810	8,749	-2.09%
08/09	42	604	605	590	608	599	578	599	598	667	706	749	834	815	8,594	-1.77%



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, insolvency for companies in the oil industry, and correspondence programs conducted by other districts. These other district programs have diverted almost 700 students and their revenue away from the Kenai Peninsula school system. In response to this exodus, the district fielded the “Connections” program. The outlook and feedback for this program is hopeful. Enrollments in the last year did not meet projection but efforts are underway to increase the Connections enrollment, even though we are in a pattern of decline. We hope to reenroll 30% of our resident students currently enrolled in external public programs.

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# INTRODUCTORY SECTION

## Tax Base and Rate History

The Borough Assembly has the responsibility to set mill rates of the Borough, the School District, and service areas. The Borough also 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. The net effect for a taxpayer with a \$100,000 home and a 7.5 mill tax rate is a \$750 annual contribution for the combined operation of the Borough government and the School District.

\* Delinquent taxes written off are not included in this schedule.

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# INTRODUCTORY SECTION

## Performance Results

Each year the Kenai Peninsula Borough School District assesses student achievement using a variety of measures: the Terra Nova (CAT/6), the Analytical Writing Assessment (AWA), the Alaska Benchmark Tests, High School Graduation Qualifying Exam (HSGQE), Dynamic Indicators of Basic Early Literacy Skills (DIBELS), Curriculum Based Measurement (CBM), 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 FY03 school year.

**Terra Nova (CAT/6)** – This was the first year for state mandated assessment in the areas of Reading, Language Arts, and Mathematics using the Terra Nova. This year the Alaska Department of Education and Early Development required testing included students in Grades 4, 5, 7 and 9. The tests were administered in the spring of 2003.

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

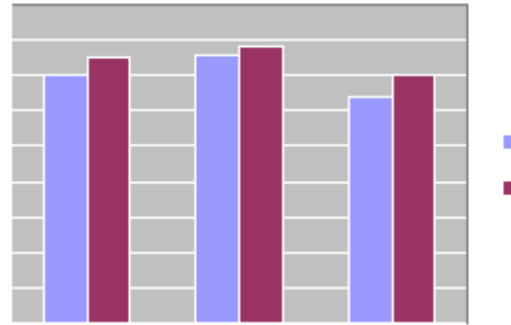
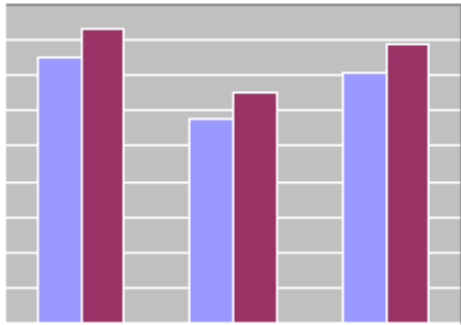
The district wide group scores and the individual student scores are reported as percentile scores. Both group and individual percentile scores are based upon the number of right answers in each section of the test. For example, a student with a score in the *69<sup>th</sup> percentile* indicates that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

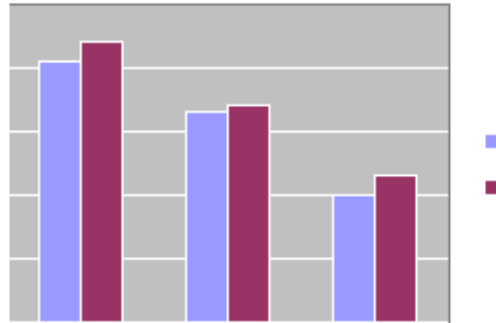
	Reading	Language Arts	Math
4 <sup>th</sup> grade	59	56	57
5 <sup>th</sup> grade	60	56	52
7 <sup>th</sup> grade	63	60	60
9 <sup>th</sup> grade	64	63	65

**Alaska Benchmark Examination** – 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 Alaska Benchmark Examinations in grades 3, 6, and 8. 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 not proficient. The graphs indicate the percentage of students in the proficient or advanced categories.

% Advanced/Proficient for Spring 03

	Reading	Writing	Math
Benchmark I – Grade 3	83	66	79
Benchmark II – Grade 6	76	79	71
Benchmark III – Grade 8	88	68	46





**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 graduating in 2004 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 02

	Reading	Writing	Math
HSGQE Grade 11	53	49	45
HSGQE Grade 12	36	67	45

% Proficient for Spring 03

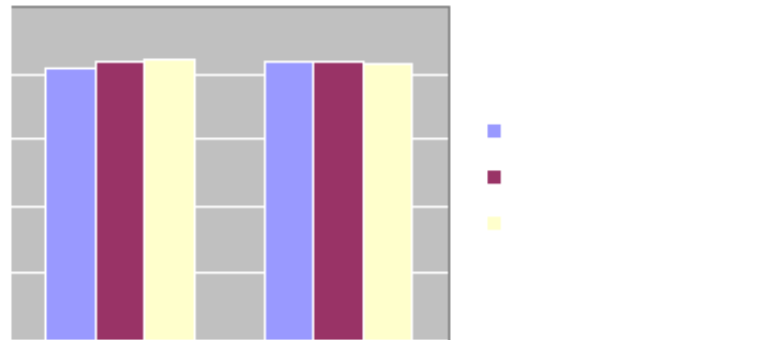
	Reading	Writing	Math
HSGQE Grade 10	76	87	78
HSGQE Grade 11	37	56	51
HSGQE Grade 12	23	60	35





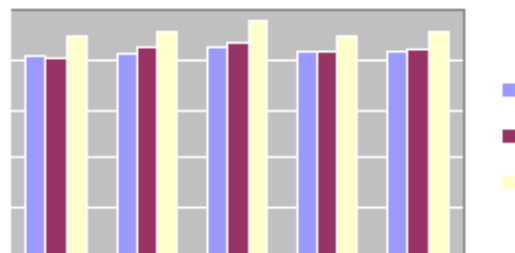
**Dynamic Indicators of Basic Early Literacy Skills (DIBELS) and Curriculum Based Measurement (CBM)** – These are specific procedures for assessing basic skills in reading. Students in grades K-3 are assessed three times each year. Research shows that there is a very strong connection between phonological awareness skills in K-1 and later reading ability. The DIBELS results are used, along with other measures, to determine if a child is on track for future reading success. Research also shows that CBM provides a strong indication of a student’s overall reading skills. We monitor students’ progress in grades 1-3 using CBM. Results are reported to parents throughout the school year. In order to promote reading success for all children, the KPBSD aims for students to reach and surpass the following CBM levels at the spring administration: Grade 1, 40 words per minute; Grade 2, 90 words per minute; Grade 3, 110 words per minute.

**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.



**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.



**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 Analytical 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.

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# INTRODUCTORY SECTION

## Future Year General Fund Projections

Forecasting the budget for future years requires the assumption of many variable factors. Some of these variables are outside the District’s ability to control. 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.
- 2) The Borough assessments (upon which the local contribution is calculated) will grow 2% annually.
- 3) The Borough will continue to provide the general fund the maximum revenue level permitted by statute.
- 4) There will be no changes to the formula used to calculate foundation revenue and State aid.
- 5) 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 Alaska statute.

\$ +,870,615,690

\$31,626,123	\$33,963,166	\$33,889,837	\$34,032,004
\$31,626,123	\$33,963,166	\$33,889,837	\$34,032,004
+50,000	+50,000	+50,000	+50,000
+2,083,316	+2,435,227	+0,011,794	38,483,205
229,988	238,379	230,588	226,262
341,209	341,209	341,209	341,209
200,000	200,000	200,000	200,000
115,000	115,000	115,000	115,000
\$54,007,198	\$55,948,364	\$54,145,942	\$53,145,080
2,698,815	2,795,818	2,705,748	2,655,734
678,690	703,084	680,434	667,856
2,577,602	2,670,248	2,584,224	2,536,456
13,772,994	14,268,033	13,808,377	13,553,135
1,183,816	1,226,366	1,186,857	1,164,919
126,521	131,069	126,846	124,501

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# INTRODUCTORY SECTION

## Acknowledgments

The preparation of this budget could not be accomplished without the efficient and dedicated services of the entire staff of the business office 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 Megan Kennedy, of the art department at Nikiski High School, for designing the cover of this document.

The Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO), conduct programs to evaluate school district budgets. Receipt of the GFOA Distinguished Budget Presentation Award, or 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, GFOA and ASBO have programs to assess the School District CAFR. The Kenai Peninsula Borough School District has been the proud recipient of the GFOA Certificate of Achievement for Excellence and ASBO Certificate of Excellence in Financial Reporting awards consecutively since 1989.

Respectfully submitted,

Dr. Donna Peterson  
Superintendent

Mrs. 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 2002-2003. The budget is judged to conform to the principles and standards of the ASBO International Meritorious Budget Awards Program.



President



Executive Director

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# 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 seven member school board with members elected at large 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 43 schools operated in 21 different communities ranging in size from less than 20 students to some with more than 600. 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 both urban schools as well as the truly remote, with some locations accessible only by air or by boat. Schools on the peninsula can be found in almost any conceivable formation serving grades pre-kindergarten through 12<sup>th</sup> grade.

The Borough and School District share a Unisys mainframe computer however, efforts are under way by both entities to move software operations to independent PC based systems. A significant upgrade planned during FY04 to our student accounting system (in place for 18 years) will allow for this software to operate on an NT server. Replacement of the District's human resource/payroll software (in place for 19 years) and finance system software (in place for 16 years) will begin with project identification and analysis during FY04 in cooperation with the Borough. Although, our independent auditors routinely review elements of our management information system, it will undergo a thorough review as a result of the software replacement

project.

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# Organizational Section

## Goals and Objectives

The Kenai Peninsula Borough School District defines objectives through the strategic planning process and works toward those objectives by setting annual goals. The currently defined goals are:

### **Provide increased accountability for and communication of student achievement**

- 1) Identify the progression and delivery of curriculum across the grade spectrum
- 2) Define and communicate, in parent-friendly terms, student achievement measures
- 3) Provide preliminary school designators information regarding the effectiveness of each site
- 4) Provide extensive data analysis on students and schools and train all to use the data for improvement of learning
- 5) Continue working toward goal of performance based instruction and assessment

### **Recruit and retain students and staff**

- 1) Find effective ways to translate “school report card” information to all stakeholders
- 2) “Market” and recapture Peninsula students enrolled in outside of District programs
- 3) Organize Kenai Peninsula Teachers of Excellence Forum
- 4) Track, via exit survey and other means, students who have left the District
- 5) Track, via personal contact, reasons for employees joining, staying or leaving the District
- 6) Continue to recognize outstanding achievement and contributions by students, staff, and community

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# Organizational Section

## School Administration and Management

### School Administrators 2003-2004

Aurora Borealis Charter	Mr. Larry Nauta	Ninilchik	Mr. Michael Wetherbee
Chapman	Mr. Dick Sander	North Star	Ms. Lori Manion
Connections	Mr. Erling Hofseth	Paul Banks	Mr. Benny Abraham
Cooper Landing	Ms. Christine Ermold	Port Graham	Mr. Darrell Johnston
Fireweed Academy Charter	Charter School Council	Razdolna	Mr. Peter Swanson
Homer High	Dr. Ron Keffer	Redoubt	Mr. Todd Syverson
Homer Flex	Ms. Karen Wessell	Sears	Mr. Mick Wykis
		Seward	
Homer Middle	Mr. Glen Syzmoniak	Elementary	Mr. David Kingsland
Hope	Ms. Christine Ermold	Seward High	Mr. Steve Pautz
Kachemak Selo	Mr. Randy Creamer	Seward Middle	Mr. John Coté
Kalifornsky Beach	Ms. Sylvia Reynolds	Skyview	Mr. John Pothast
		Soldotna	
Kenai Alternative	Mr. Gregg Wilbanks	Elementary	Ms. Carolyn Cannava
Kenai Central High	Mr. Dennis Dunn	Soldotna High	Mr. Sean Dusek
Kenai Middle	Mr. Paul Sorenson	Soldotna Middle	Mr. Lee Young
		Soldotna	
McNeil Canyon	Mr. Peter Swanson	Montessori	Ms. Mo Sanders
Moose Pass	Ms. Christine Ermold	Spring Creek	Mr. Wayne Young
Mountain View	Mr. Jim Dawson	Sterling	Mr. Paul Kubena
Nanwalek	Mr. Maurice Glenn	Susan B. English	Mr. Dan Beck
Nikiski Elementary	Mr. Mark Norgren	Tustumena	Mr. Ken Halverson
Nikiski Junior/Senior	Mr. John Owens	Tebughna	Mr. Matt Fischer
Nikolaevsk	Mr. Terry Martin	Voznesenka	Mr. Ray Hillman
		West Homer	
		Elem.	Mr. Charlie Walsworth

# Organizational Section

## District Administration and Management

### **Central Administration**

**2003-04**

Dr. Donna Peterson, Superintendent

Dr. Gary Whiteley, Assistant Superintendent

Mr. Sam Stewart, Assistant Superintendent

Ms. Melody Douglas, Chief Financial Officer

Mr. Tim Peterson, Director, Human Resources

Ms. Norma Holmgard, Director, Bilingual Education & Federal Programs

Mr. Glenn Haupt, Director, Secondary Education/Curriculum & Assessment

Ms. Paula Christensen, Director, Elementary Education/Curriculum & Assessment

Dr. Roy Anderson, Director, Pupil Services

Mr. Jim White, Director, Information Services

Mr. Dave Spence, Director, Planning & Operations

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# **Organizational Section**

## **Budget Administration and Management**

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.

Oversight of other budgetary accounts has been assigned to district administrators. 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 school district financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) and the budget is reduced 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 \$10,000 requires prior board approval.

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

The board is constantly 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 twelve 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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# FINANCIAL SECTION

## General Fund

### 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.

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# FINANCIAL SECTION

## General Fund

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
COMBINED BUDGET OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUND TYPES  
FISCAL YEAR 2003-04  
With Comparative Totals for Prior Years

	General	Special Revenue	Budget 2003-04	Budget 2002-03	Actual 2001-02	Actual 2000-01	Actual 1999-00
<b>Revenues:</b>							
Intergovernmental - Local	\$ 31,626,123	\$ -	\$ 31,626,123	\$ 30,748,023	\$ 30,670,786	\$ 30,343,206	\$ 29,966,253
Intergovernmental - State	42,313,304	4,929,220	47,242,524	49,063,054	48,698,033	48,159,822	48,320,598
Intergovernmental - Federal	200,000	9,396,472	9,596,472	9,278,805	7,058,878	6,116,222	5,762,748
Food sales	-	1,209,905	1,209,905	1,041,653	1,143,555	1,051,891	1,013,461
E-rate	450,000	-	450,000	500,000	403,834	246,205	716,258
Interest	341,209	-	341,209	341,209	1,846,392	-	-
Corporate Grants and User fees	-	463,338	463,338	351,598	254,582	342,040	322,641
Other revenues	115,000	8,000	123,000	123,000	147,887	125,374	179,922
<b>Total Revenues</b>	<b>75,045,636</b>	<b>16,006,935</b>	<b>91,052,571</b>	<b>91,447,342</b>	<b>90,223,947</b>	<b>86,384,760</b>	<b>86,281,881</b>
<b>Other financing sources:</b>							
Capitalized Leases	-	-	-	-	623,522	-	-
Operating transfers in	-	126,521	126,521	117,751	796,700	782,503	808,744
<b>Total other financing sources:</b>	<b>-</b>	<b>126,521</b>	<b>126,521</b>	<b>117,751</b>	<b>1,420,222</b>	<b>782,503</b>	<b>808,744</b>
<b>Total Revenues and Other Financing Sources</b>	<b>75,045,636</b>	<b>16,133,456</b>	<b>91,179,092</b>	<b>91,565,093</b>	<b>91,644,169</b>	<b>87,167,263</b>	<b>87,090,625</b>
<b>Expenditures:</b>							
Instruction	46,289,892	8,574,251	54,864,143	57,333,218	51,255,843	47,825,167	47,817,717
Supporting services - pupil	4,168,022	27,308	4,195,330	4,041,282	6,914,789	7,600,065	6,890,453
School administration - instruction	3,549,284	-	3,434,161	3,434,161	3,306,541	3,269,450	-
General supporting services	5,955,107	-	5,955,107	5,950,624	5,897,106	5,763,395	9,029,331
Operations and Maintenance of plant	13,772,994	-	13,772,994	13,668,854	13,548,988	13,226,426	12,919,194
Pupil activities	1,183,816	-	1,183,816	1,414,316	1,388,677	1,410,472	1,420,796
Community services	-	361,061	361,061	353,829	291,872	418,620	397,719
Pupil transportation	-	4,617,448	4,617,448	4,783,020	4,568,914	4,404,164	4,432,897
Food service	-	2,553,388	2,553,388	2,389,594	2,356,096	2,386,471	2,421,845

Total Expenditures	<u>74,919,115</u>	<u>16,133,456</u>	<u>91,052,571</u>	<u>93,368,898</u>	<u>89,528,826</u>	<u>86,304,230</u>	<u>85,329,952</u>
Other Financing Uses:							
Operating transfers out	<u>126,521</u>	<u>-</u>	<u>126,521</u>	<u>117,751</u>	<u>796,700</u>	<u>782,503</u>	<u>829,724</u>
Total Expenditures and Other Financing Uses	<u>75,045,636</u>	<u>16,133,456</u>	<u>91,179,092</u>	<u>93,486,649</u>	<u>90,325,526</u>	<u>87,086,733</u>	<u>86,159,676</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,921,556)</u>	<u>1,318,643</u>	<u>80,530</u>	<u>930,949</u>
Fund Balances, Beginning of Year as previously reported	3,660,019	250,920	3,910,939	5,832,495	2,827,786	2,747,256	2,063,896
Restatement of Compensated Absences (GASBI 6)	-	-	-	-	1,686,066	-	-
Cumulative effect of change in accounting for personal leave	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(247,589)</u>
Adjusted Fund Balance, Beginning of Year	<u>3,660,019</u>	<u>250,920</u>	<u>3,910,939</u>	<u>5,832,495</u>	<u>4,513,852</u>	<u>2,747,256</u>	<u>1,816,307</u>
Fund Balances, End of Year	<u>\$ 3,660,019</u>	<u>\$ 250,920</u>	<u>\$ 3,910,939</u>	<u>\$ 3,910,939</u>	<u>\$ 5,832,495</u>	<u>\$ 2,827,786</u>	<u>\$ 2,747,256</u>

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# FINANCIAL SECTION

## General Fund

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
BUDGET OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GENERAL FUND  
FISCAL YEAR 2003-04  
With Comparative Totals for Prior Years

	Budget 2003-04	Current Budget 2002-03	Actual 2001-02	Actual 2000-01	Actual 1999-00
Revenues:					
Intergovernmental - Local	\$ 31,626,123	\$ 30,654,299	\$ 30,189,118	\$ 29,628,226	\$ 29,294,461
Intergovernmental - State	42,313,304	44,115,954	43,948,821	42,536,731	43,385,383
Intergovernmental - Federal	200,000	175,000	235,236	211,710	136,059
Food sales	-	-	-	-	-
E-rate	450,000	500,000	403,834	246,205	716,258
Earnings on Investments	341,209	341,209	1,846,392	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	115,000	115,000	132,348	106,299	158,318
<b>Total Revenues</b>	<b>75,045,636</b>	<b>75,901,462</b>	<b>76,755,749</b>	<b>72,729,171</b>	<b>73,690,479</b>
Other financing sources:					
Operating transfers in	-	-	1,299,495	542,104	535,762
<b>Total Revenues and Other Financing Sources</b>	<b>75,045,636</b>	<b>75,901,462</b>	<b>78,055,244</b>	<b>73,271,275</b>	<b>74,226,241</b>
Expenditures:					
Instruction	46,289,892	49,048,321	45,466,867	42,485,644	43,039,624
Supporting services - pupil	4,168,022	4,013,974	6,898,923	7,001,387	6,824,603
School Administration - Instruction	3,549,284	3,434,161	3,306,541	3,269,450	-
General supporting services	5,955,107	5,950,624	5,897,106	5,763,395	9,029,331
Operations and Maintenance of plant	13,772,994	13,668,854	13,548,988	13,226,426	12,919,194
Pupil activities	1,183,816	1,414,316	1,388,677	1,410,472	1,420,796

Community services	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Expenditures	<u>74,919,115</u>	<u>77,530,250</u>	<u>76,507,102</u>	<u>73,156,774</u>	<u>73,233,548</u>
Other Financing Uses:					
Operating transfers out	<u>126,521</u>	<u>117,751</u>	<u>120,727</u>	<u>240,399</u>	<u>293,962</u>
Total Expenditures and Other Financing Uses	<u>75,045,636</u>	<u>77,648,001</u>	<u>76,627,829</u>	<u>73,397,173</u>	<u>73,527,510</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>-</u>	<u>(1,746,539)</u>	<u>1,427,415</u>	<u>(125,898)</u>	<u>698,731</u>
Fund Balances, Beginning of Year as previously reported	3,660,019	5,406,558	2,293,077	2,418,975	1,984,647
Allocated Equipment Reserve	-	-	-	-	-
Restatement of Compensated Abs Absences (GASBI 6)	-	-	1,686,066	-	-
Cumulative Effect of Change in accounting for Personal Leave	-	-	-	-	(247,589)
Residual Equity Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,814)</u>
Fund Balances, Beginning of Year as restated	<u>3,660,019</u>	<u>5,406,558</u>	<u>3,979,143</u>	<u>2,418,975</u>	<u>1,720,244</u>
Fund Balances, End of Year	<u>\$ 3,660,019</u>	<u>\$ 3,660,019</u>	<u>\$ 5,406,558</u>	<u>\$ 2,293,077</u>	<u>\$ 2,418,975</u>

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# FINANCIAL SECTION

## General Fund

### KENAI PENINSULA BOROUGH SCHOOL DISTRICT 2003-2004 BUDGET

Date: 07/07/03

#### GENERAL FUND - REVENUE

1999-00 Actual	2000-01 Actual	2001-02 Actual	Revenue Source	Original 2002-03 Budget	Current 2002-03 Budget	4/12/2003 2003-04 Budget	6/10/2003 2003-04 SB202	FY04 Budget Change	% of Chg
<b>General Fund Revenue</b>									
\$ 5,922,125	\$ 5,903,320	\$ 6,086,948	Borough In-Kind	\$ 6,128,157	\$ 6,128,157	\$ 6,431,098	\$ 6,405,124	\$ (25,974)	(0)
23,372,336	23,724,906	24,102,170	Borough Appropriation	24,592,445	24,526,142	24,669,367	25,220,999	551,632	2
-	-	1,846,392	Interest	341,209	341,209	341,209	341,209	-	-
716,258	246,205	403,834	E-Rate	500,000	500,000	450,000	450,000	-	-
29,927	59,157	47,960	Rentals	65,000	65,000	65,000	65,000	-	-
128,391	47,142	84,388	Miscellaneous	50,000	50,000	50,000	50,000	-	-
<u>30,169,037</u>	<u>29,980,730</u>	<u>32,571,692</u>	<b>Total Local Revenue</b>	<u>31,676,811</u>	<u>31,610,508</u>	<u>32,006,674</u>	<u>32,532,332</u>	<u>525,658</u>	<b>2</b>
<b>State Revenue:</b>									
43,104,729	42,231,591	42,482,522	Foundation Program	42,218,587	41,514,869	39,797,846	42,083,316	2,285,470	6
-	-	-	SB 2005 - Section 93	-	415,439	-	-	-	-
-	-	1,149,974	Learning Opportunity Grant	1,936,132	1,935,646	229,988	229,988	-	-
280,654	305,140	316,325	Tuition	250,000	250,000	275,000	-	(275,000)	(110)
<u>43,385,383</u>	<u>42,536,731</u>	<u>43,948,821</u>	<b>Total State Revenue</b>	<u>44,404,719</u>	<u>44,115,954</u>	<u>40,302,834</u>	<u>42,313,304</u>	<u>2,010,470</u>	<b>5</b>
<b>Federal Revenue:</b>									
136,059	211,710	235,236	Medicaid	175,000	175,000	200,000	200,000	-	-
-	-	-	Public Law 874	-	-	-	-	-	-
<u>136,059</u>	<u>211,710</u>	<u>235,236</u>	<b>Total Federal Revenue</b>	<u>175,000</u>	<u>175,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<b>-</b>
<u>73,690,479</u>	<u>72,729,171</u>	<u>76,755,749</u>	<b>Total General Fund Revenue</b>	<u>76,256,530</u>	<u>75,901,462</u>	<u>72,509,508</u>	<u>75,045,636</u>	<u>2,536,128</u>	<b>3</b>

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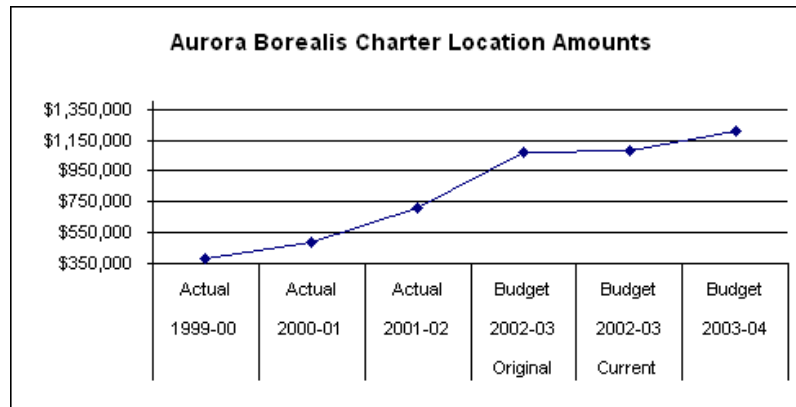
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 65 Aurora Borealis Charter School

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 168,702	\$ 186,592	270,186	3150 Teachers	\$ 284,566	\$ 284,566	\$ 436,471	\$151,905	53
1,462	1,999	2,406	3171 Substitute Certified w/Certificate	2,500	2,500	2,500	-	-
37,425	-	394	3172 Temporary Certified W/Certificate	-	-	-	-	-
-	-	-	3220 Specialist - Nurse	-	-	7,437	7,437	-
486	16,433	25,938	3230 Tutors/Aides	28,178	28,178	34,495	6,317	22
18,658	23,689	22,202	3240 Support Staff	19,906	19,906	19,906	-	-
2,042	7,505	8,302	3250 Maintenance/Custodians	11,242	11,242	11,242	-	-
126	1,011	1,203	3291 Substitute - Support	16,803	16,803	1,803	(15,000)	(89)
-	37,722	37,722	3293 Long Term Sub - Support	37,722	37,722	37,722	-	-
7,580	9,082	15,686	3294 Temporary Salaries - Support	11,200	11,200	11,200	-	-
73	-	-	3295 Overtime - Support	-	-	-	-	-
100	1,475	2,499	3296 Substitute Certified w/o Certificate	1,800	1,800	1,800	-	-
59,462	81,745	104,476	3500 Employee Benefits	134,540	110,727	140,150	29,423	27
<u>296,116</u>	<u>367,253</u>	<u>491,014</u>	Subtotal - Personnel Services	<u>548,457</u>	<u>524,644</u>	<u>704,726</u>	<u>180,082</u>	<u>34</u>
4,995	2,435	2,203	4100 Professional - Technical Service	8,400	8,400	8,400	-	-
161	-	1,660	4140 Professional - Technical Legal	-	-	-	-	-
1,812	5,698	-	4200 Travel	20,000	20,000	12,000	(8,000)	(40)
-	594	3,724	4250 Extra-Curricular Travel	5,000	5,000	5,000	-	-
710	1,114	1,454	4320 Garbage	1,200	1,200	1,200	-	-
335	488	586	4331 Postage	1,000	1,000	1,000	-	-
2,550	3,887	1,719	4332 Telephone	5,849	5,849	4,000	(1,849)	(32)
-	-	-	4360 Electricity	7,500	7,500	12,500	5,000	67
-	-	-	4380 Fuel for Heating	7,500	7,500	12,500	5,000	67
3,219	584	17,755	4402 Purchased Services	6,400	6,400	6,400	-	-
2,965	2,980	3,108	4408 Equipment Lease	3,500	3,500	3,500	-	-
37,800	15,861	21,270	4410 Rental	1,560	1,560	1,560	-	-
-	162	-	4430 Repair & Maintenance Agreement	-	-	-	-	-
24,034	53,301	115,635	4501 Supplies	87,400	114,159	87,300	(26,859)	(24)
1,000	1,000	1,000	4502 Discretionary Material	1,800	1,800	1,800	-	-
1,807	4,928	(2,939)	4901 Other Expenses	209,885	171,127	144,907	(26,220)	(15)
-	-	-	4950 Indirect Costs	-	38,758	43,485	4,727	12
<u>81,388</u>	<u>93,032</u>	<u>- 167,175</u>	Subtotal - Other	<u>366,994</u>	<u>393,753</u>	<u>345,552</u>	<u>(48,201)</u>	<u>(12)</u>
3,403	3,996	21,463	5101 Equipment	82,064	82,064	78,201	(3,863)	(5)
1,029	23,991	35,830	5102 Equipment - Technology	76,100	76,100	76,100	-	-
<u>4,432</u>	<u>27,987</u>	<u>57,293</u>	Subtotal - Equipment	<u>158,164</u>	<u>158,164</u>	<u>154,301</u>	<u>(3,863)</u>	<u>(2)</u>
<u>\$ 381,936</u>	<u>\$ 488,272</u>	<u>715,482</u>	Location Totals	<u>\$ 1,073,615</u>	<u>\$ - 1,076,561</u>	<u>\$ 1,204,579</u>	<u>\$128,018</u>	<u>12</u>



**Kenai Peninsula Borough School District  
2003-2004 Budget**

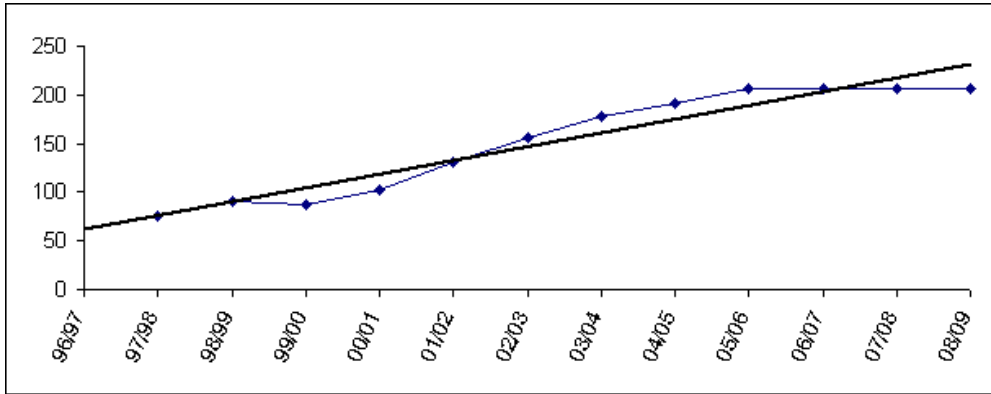
Fund: 100 General Fund - Expenditures  
Location: 65 Aurora Borealis Charter School

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
87.00	102.00	131.00	Enrollment in ADM (K-8)	153.00	156.00	178.00
<u>Staff in FTE</u>						
5.00	5.00	6.00	Teachers	6.00	8.00	8.00
-	0.88	1.63	Aides	1.63	1.63	1.50
-	-	-	Nurse	-	0.25	0.25
1.00	1.19	1.00	Support	1.00	1.00	1.00
-	0.44	0.50	Custodians	0.50	0.50	0.63
<u>6.00</u>	<u>7.51</u>	<u>9.13</u>	Totals	<u>9.13</u>	<u>11.38</u>	<u>11.38</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 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. Aurora Borealis has an enrollment of 156 students in grades K-8, utilizing 8 teachers, 2 support staff, a half time custodian and a half time consulting administrator.

Aurora Borealis Charter Enrollment History and Projections



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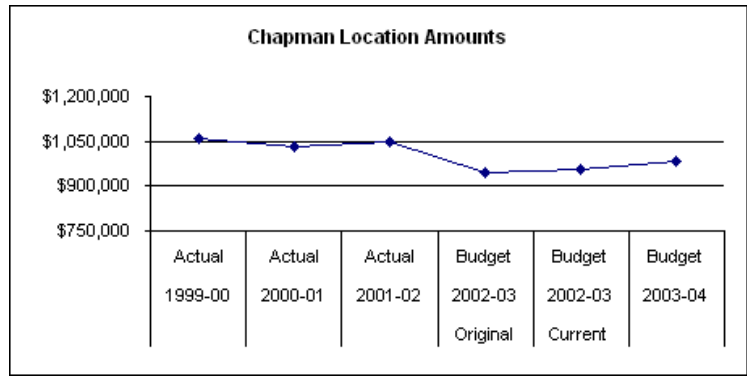


**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 74,507	\$ 66,362	67,684	3130 Principal/Assista	\$ 67,684	\$ 68,852	\$ 70,845	\$ 1,993	3
533,015	525,642	514,343	3150 Teachers	476,699	474,040	502,177	28,137	6
4,390	8,872	4,945	3161 Extra-Duty Compensation Certified	9,955	9,955	9,955	-	-
-	700	-	3162 Emolument	-	-	-	-	-
13,043	8,001	8,950	3171 Substitute Certified w/Certificate	3,300	4,560	3,300	(1,260)	(28)
-	12,741	-	3173 Long Term Substitute Certified	-	-	-	-	-
25,467	25,246	26,005	3180 Specialists - Certified	26,006	25,996	27,130	1,134	4
25,892	-	11,334	3220 Specialist - Nurse	10,713	11,711	12,343	632	5
23,912	24,704	25,560	3240 Support Staff	25,560	27,538	29,021	1,483	5
53,056	54,404	62,151	3250 Maintenance/Custodians	55,473	54,000	40,727	(13,273)	(25)
3,129	1,498	1,819	3291 Substitute - Support	2,074	2,074	1,642	(432)	(21)
4,622	2,113	4,990	3292 Extra-Duty Compensation Support	1,030	1,030	1,030	-	-
986	1,432	-	3294 Temporary Salaries - Support	-	-	-	-	-
656	236	254	3295 Overtime - Support	-	-	-	-	-
2,730	3,109	2,520	3296 Substitute Certified w/o Certificate	3,300	3,300	3,300	-	-
190,956	191,148	205,478	3500 Employee Benefits	177,813	187,404	196,729	9,325	5
<u>956,361</u>	<u>- 926,208</u>	<u>- 936,033</u>	Subtotal - Personnel Services	<u>859,607</u>	<u>870,460</u>	<u>898,199</u>	<u>27,739</u>	<u>3</u>
-	-	200	4100 Professional-Tech Service	-	400	400	-	-
957	748	738	4200 Travel	975	30	975	945	3,150
1,302	778	660	4250 Extra Curricular Travel	1,932	1,829	-	(1,829)	(100)
4,186	4,125	4,091	4310 Water And Sewage	4,091	4,091	4,173	82	2
3,162	3,062	2,962	4320 Garbage	2,962	2,962	3,021	59	2
727	623	847	4331 Postage	600	930	600	(330)	(35)
4,547	3,660	3,260	4332 Telephone	3,160	3,160	3,160	-	-
32,638	29,822	32,595	4360 Electricity	29,928	29,928	30,527	599	2
20,307	22,002	24,523	4380 Fuel for Heating	18,167	18,167	18,530	363	2
105	-	245	4402 Purchased Services	75	527	191	(336)	(64)
5,439	5,421	3,355	4408 Purchased Service - Copier	4,284	3,896	3,305	(591)	(15)
581	285	146	4430 Repair & Maintenance Agreement	675	175	675	500	286
20,432	27,067	20,521	4501 Supplies	14,242	14,828	15,384	556	4
2,750	2,450	1,804	4502 Discretionary Material	2,200	2,200	2,200	-	-
775	484	396	4901 Other Expenses	465	345	465	120	35
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>98,548</u>	<u>- 101,167</u>	<u>- 96,983</u>	Subtotal - Other	<u>84,396</u>	<u>84,108</u>	<u>84,246</u>	<u>138</u>	<u>-</u>
562	284	17,129	5101 Equipment	-	2,677	2,677	-	-
3,544	1,808	-	5102 Equipment-Technology	-	185	-	(185)	(100)
<u>4,106</u>	<u>- 2,092</u>	<u>- 17,129</u>	Subtotal - Equipment	<u>-</u>	<u>2,862</u>	<u>2,677</u>	<u>(185)</u>	<u>(6)</u>



**Kenai Peninsula Borough School District  
2003-2004 Budget**

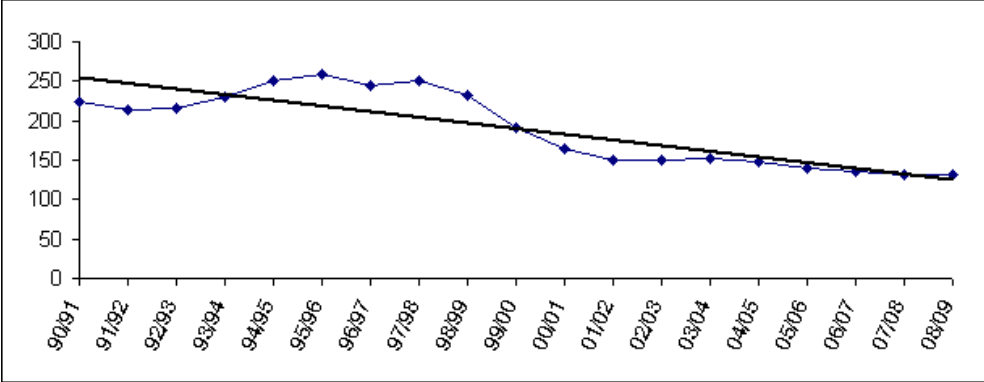
Fund: 100 General Fund - Expenditures  
Location: 31 Chapman Elementary

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
191.00	165.00	151.00	Enrollment in ADM (K-8)	140.00	151.00	153.00
<b>Staff in FTE</b>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.50	9.00	9.00	Teachers	7.50	7.50	7.50
-	-	-	Specialists	0.50	0.50	0.50
2.50	2.50	2.00	Special Ed Teachers	2.00	2.00	2.00
0.80	-	0.35	Nurse	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.25	2.25	2.25	Custodians	2.25	2.25	1.50
<u>17.05</u>	<u>15.75</u>	2.25 <u>15.60</u>	Totals	<u>14.60</u>	<u>14.60</u>	<u>13.85</u>

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 and currently houses 151 students in grades K-8. The community is located on the Kenai Peninsula at the junction of the Anchor River and its north fork, 14 miles northwest of Homer.

Chapman Elementary Enrollment History and Projections



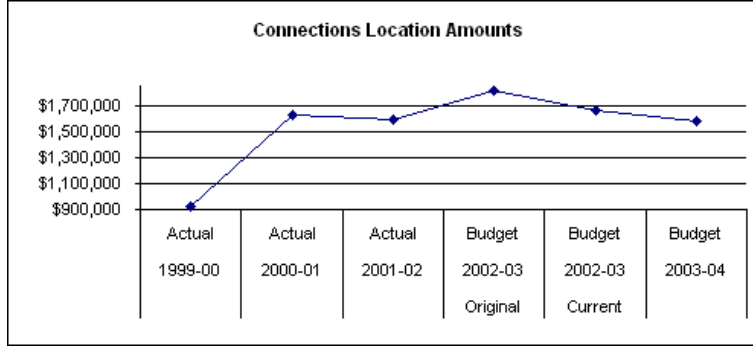
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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Location: 80 Connections

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	58,640	3130 Principal/Assista	\$ 58,103	\$ 60,208	\$ 61,985	\$ 1,777	3
178,510	250,192	259,709	3150 Teachers	252,952	233,069	251,367	18,298	8
46,140	10,100	250	3162 Emolument	50,000	50,000	50,000	-	-
-	-	-	3171 Substitute Certifi	1,950	1,920	1,920	-	-
-	1,025	-	3172 Temporary Certifi	-	2,100	-	(2,100)	(100)
1,823	11,792	7,653	3230 Tutors/Aides	16,534	-	-	-	-
37,691	70,612	109,661	3240 Support Staff	94,976	112,315	115,420	3,105	3
-	108	-	3291 Substitute - Supp	2,880	780	2,880	2,100	269
5,042	5,103	1,731	3294 Temporary Salari	1,000	3,062	1,000	(2,062)	(67)
126	84	-	3296 Substitute Certifi	1,950	1,920	1,920	-	-
62,403	95,269	155,991	3500 Employee Benefit	131,164	137,178	149,482	12,304	9
<u>331,735</u>	<u>- 444,285</u>	<u>- 593,635</u>	Subtotal - Personnel S	<u>611,509</u>	<u>602,552</u>	<u>635,974</u>	<u>33,422</u>	<u>6</u>
59,763	1,223	873	4100 Professional-Tec	2,000	4,600	2,000	(2,600)	(57)
-	-	-	4250 Extra Curricular T	-	4,000	-	(4,000)	(100)
4,759	5,295	4,693	4200 Travel	4,000	4,500	4,000	(500)	(11)
72	-	-	4310 Water And Sewa	-	-	-	-	-
3,635	4,664	5,080	4331 Postage	6,500	6,520	6,500	(20)	(0)
12,941	42,475	40,088	4332 Telephone	37,972	32,722	37,972	5,250	16
3,725	651	6,237	4402 Purchased Servic	2,000	10,800	8,000	(2,800)	(26)
2,859	2,810	1,635	4408 Purchased Servic	4,881	9,547	8,467	(1,080)	(11)
645	520	876	4410 Rental	600	685	600	(85)	(12)
132	133	-	4430 Repair & Mainten	1,000	1,000	1,000	-	-
187,402	400,998	443,078	4501 Supplies	654,200	528,098	581,700	53,602	10
497	900	1,280	4502 Discretionary Mate	1,300	1,280	1,280	-	-
11,505	3,268	1,959	4901 Other Expenses	1,000	1,000	1,000	-	-
<u>287,935</u>	<u>- 462,937</u>	<u>- 505,799</u>	Subtotal - Other	<u>715,453</u>	<u>604,752</u>	<u>652,519</u>	<u>47,767</u>	<u>8</u>
3,757	4,122	16,289	5101 Equipment	2,500	6,494	796	(5,698)	(88)
296,428	718,398	479,084	5102 Equipment-Tech	488,410	448,573	287,100	(161,473)	(36)
<u>300,185</u>	<u>- 722,520</u>	<u>- 495,373</u>	Subtotal - Equipment	<u>490,910</u>	<u>455,067</u>	<u>287,896</u>	<u>(167,171)</u>	<u>(37)</u>
<u>\$ 919,855</u>	<u>\$ 1,629,742</u>	<u>1,594,807</u>	Location Totals	<u>\$1,817,872</u>	<u>\$ 1,662,371</u>	<u>\$ 1,576,389</u>	<u>\$ (85,982)</u>	<u>(5)</u>



**Location: 80 Connections**

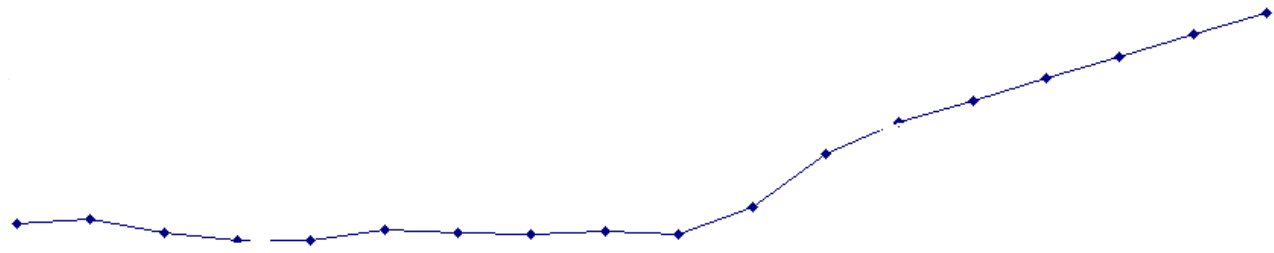
Date: 07/07/03

1999-01 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
221.00	462.00	370.00	Enrollment in ADM (K-12)	442.00	407.00	392.00
<u>Staff in FTE</u>						
1.00	1.00	0.90	Administrator	1.00	0.90	0.90
3.30	5.50	5.50	Teachers	5.50	5.50	5.50
1.00	1.00	1.00	Aides	1.00	-	-
2.00	4.00	4.00	Support	4.00	5.00	5.00
<u>7.30</u>	<u>-</u>	<u>11.40</u>	Totals	<u>11.50</u>	<u>11.40</u>	<u>11.40</u>

**Connections Enrollment History and Projections**

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1997



**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

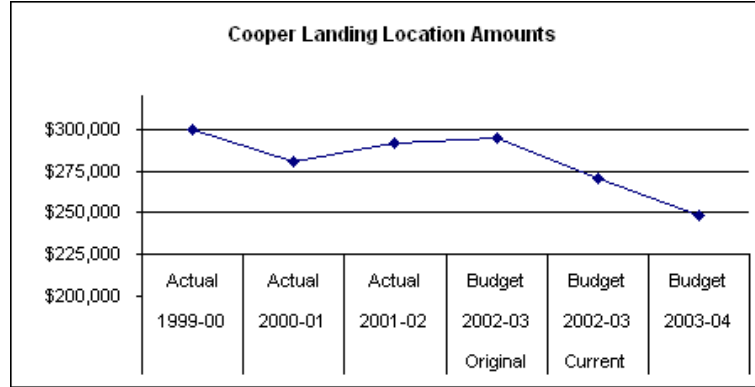
Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 32 Cooper Landing Elementary

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 175,550	\$ 160,891	163,297	3150 Teachers	\$ 170,237	\$ 147,760	\$ 132,144	\$ (15,616)	(11)
-	-	-	3161 Extra-Duty Compensation Certified	736	736	736	-	-
150	-	-	3162 Emolument	-	-	-	-	-
4,650	1,138	1,694	3171 Substitute Certified w/Certificate	960	840	600	(240)	(29)
-	-	1,679	3220 Specialist - Nurse	1,877	1,857	1,952	95	5
-	-	4,088	3230 Tutors/Aides	4,723	6,222	6,754	532	9
11,174	10,026	10,714	3240 Support Staff	9,524	11,539	10,809	(730)	(6)
11,018	10,579	9,714	3250 Maintenance/Custodians	12,266	11,881	9,762	(2,119)	(18)
1,980	432	1,379	3291 Substitute - Support	824	859	789	(70)	(8)
-	-	554	3294 Temporary Salaries - Support	-	-	-	-	-
-	32	85	3295 Overtime - Support	-	-	-	-	-
378	2,704	2,489	3296 Substitute Certified w/o Certificate	960	750	600	(150)	(20)
55,558	57,660	55,252	3500 Employee Benefits	55,644	51,099	47,555	(3,544)	(7)
<u>260,458</u>	<u>- 243,462</u>	<u>- 250,945</u>	Subtotal - Personnel Services	<u>257,751</u>	<u>233,543</u>	<u>211,701</u>	<u>(21,842)</u>	(9)
382	341	139	4200 Travel	339	339	390	51	15
166	79	50	4310 Water And Sewage	50	50	51	1	2
1,277	1,819	1,996	4320 Garbage	1,996	1,996	2,036	40	2
140	128	94	4331 Postage	156	156	156	-	-
12,238	11,172	11,288	4332 Telephone	11,287	11,287	11,287	-	-
9,459	10,473	11,170	4360 Electricity	11,170	11,170	11,393	223	2
5,410	7,060	3,625	4380 Fuel for Heating	5,560	5,560	5,671	111	2
-	-	-	4402 Purchased Services	-	102	-	(102)	(100)
1,126	934	797	4408 Purchased Service - Copier	949	723	497	(226)	(31)
-	-	49	4430 Repair & Maintenance Agreement	317	308	317	9	3
7,313	4,390	6,260	4501 Supplies	3,821	3,900	3,024	(876)	(22)
680	600	600	4502 Discretionary Material	640	500	400	(100)	(20)
187	35	25	4901 Other Expenses	169	194	169	(25)	(13)
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>39,018</u>	<u>- 37,671</u>	<u>- 36,733</u>	Subtotal - Other	<u>37,094</u>	<u>36,925</u>	<u>36,031</u>	<u>(894)</u>	(2)
-	-	4,557	5101 Equipment	-	614	614	-	-
-	-	-	5102 Equipment-Technology	-	-	-	-	-
-	-	4,557	Subtotal - Equipment	-	614	614	-	-
<u>\$ 299,476</u>	<u>\$ - 281,133</u>	<u>- 292,235</u>	Location Totals	<u>\$ 294,845</u>	<u>\$ 271,082</u>	<u>\$ 248,346</u>	<u>\$ (22,736)</u>	(8)





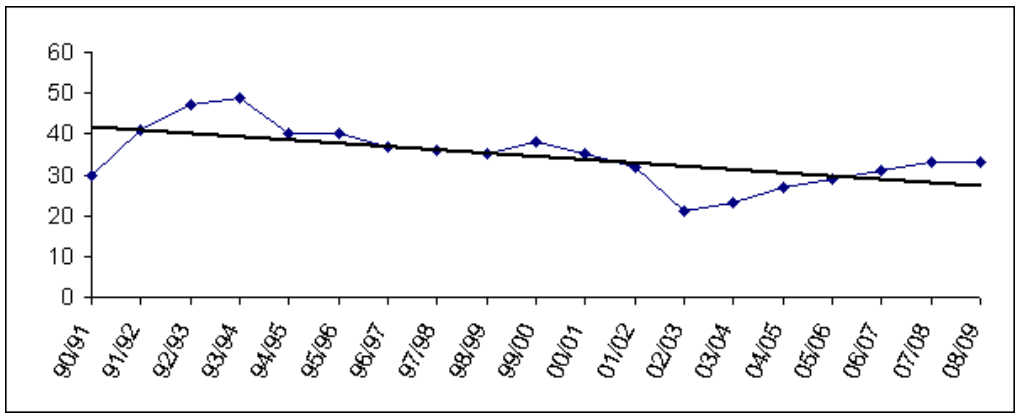
**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

07/07/03

1999-00	2000-01	2001-02	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
Actual 38.00	Actual 35.00	Actual 32.00	Enrollment in ADM (K-8)	31.00	21.00	23.00
			<u>Staff in FTE</u>			
3.00	3.00	2.80	Teachers	3.00	2.50	2.00
0.40	-	0.20	Special Ed Teachers	0.20	-	-
-	-	0.25	Special Ed Aides	0.25	0.32	0.32
-	-	0.05	Nurse	0.05	0.05	0.05
0.63	0.56	0.56	Support	0.50	0.56	0.50
0.63	0.56	0.56	Custodians	0.63	0.56	0.50
<u>4.66</u>	<u>4.12</u>	<u>4.42</u>	Totals	<u>4.63</u>	<u>3.99</u>	<u>3.37</u>

Cooper Landing Elementary School (CLES) is a K-8 school serving 21 students from 18 families 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 is transforming it into a museum. The CLES students are currently working on the articulation of a brown bear skeleton, which will be displayed at the museum upon its completion. The staff and parents of CLES strive to provide the children with well-rounded experiences in academic, artistic, and physical arenas to prepare them for life beyond the school doors. These experiences from ongoing scientific studies, to musical and dramatic performances, to cross country skiing on the school trails provide CLES students an educational environment that is both academically challenging and socially nurturing.



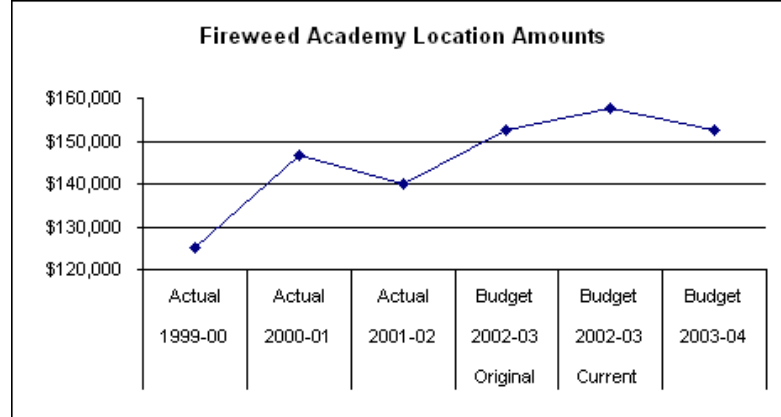
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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 64,049	\$ 66,987	64,349	3150 Teachers	\$ 70,925	\$ 70,925	\$ 79,540	\$ 8,615	12
-	(30)	400	3162 Emolument	-	-	-	-	-
300	200	3,587	3171 Substitute Certified w/Certificate	600	600	1,200	600	100
-	-	7,306	3173 Long Term Sub - Certified	-	-	-	-	-
7,525	9,530	7,462	3230 Tutors/Aides	20,255	20,255	7,627	(12,628)	(62)
5,558	17,269	10,545	3240 Support Staff	10,545	10,545	11,023	478	5
-	-	-	3250 Maintenance/Custodians	-	-	4,594	4,594	-
89	344	115	3291 Substitute - Support	973	973	184	(789)	(81)
324	203	-	3294 Temporary Salaries - Support	-	-	356	356	-
336	2,756	357	3296 Substitute Certified w/o Certificate	600	600	504	(96)	(16)
21,177	31,183	29,431	3500 Employee Benefits	35,585	35,585	33,156	(2,429)	(7)
<u>99,358</u>	<u>128,442</u>	<u>123,552</u>	Subtotal - Personnel Services	<u>139,483</u>	<u>139,483</u>	<u>138,184</u>	<u>(1,299)</u>	<u>(1)</u>
4,157	-	-	4100 Professional - Technical Service	-	-	-	-	-
540	516	1,830	4200 Travel	700	700	400	(300)	(43)
361	395	399	4310 Water And Sewage	400	400	400	-	-
271	237	312	4331 Postage	300	300	300	-	-
772	835	1,077	4332 Telephone	800	800	1,200	400	50
286	1,071	280	4402 Purchased Services	600	600	600	-	-
-	874	731	4408 Purchased Service - Copier	800	800	800	-	-
4,657	4,600	4,600	4410 Rental	4,600	4,600	189	(4,411)	(96)
56	-	-	4430 Repair & Maintenance Agreement	100	100	100	-	-
9,355	7,888	2,336	4501 Supplies	3,600	3,600	3,600	-	-
400	400	400	4502 Discretionary Material	400	400	400	-	-
429	412	-	4901 Other Expenses	520	520	200	(320)	(62)
-	-	-	4904 Physical Exam Reimbursement	100	100	-	(100)	(100)
-	-	-	4950 Indirect Costs	-	-	5,502	5,502	-
<u>21,284</u>	<u>17,228</u>	<u>11,965</u>	Subtotal - Other	<u>12,920</u>	<u>12,920</u>	<u>13,691</u>	<u>771</u>	<u>6</u>
1,394	-	4,514	5101 Equipment	-	5,247	528	-	-
2,946	1,001	-	5102 Equipment - Technology	-	-	-	-	-
<u>4,340</u>	<u>1,001</u>	<u>4,514</u>	Subtotal - Equipment	<u>-</u>	<u>5,247</u>	<u>528</u>	<u>-</u>	<u>-</u>
<u>\$ 124,982</u>	<u>\$ 146,671</u>	<u>140,031</u>	Location Totals	<u>\$ 152,403</u>	<u>\$ 157,650</u>	<u>\$ 152,403</u>	<u>\$ (528)</u>	<u>-</u>



### Kenai Peninsula Borough School District 2003-2004 Budget

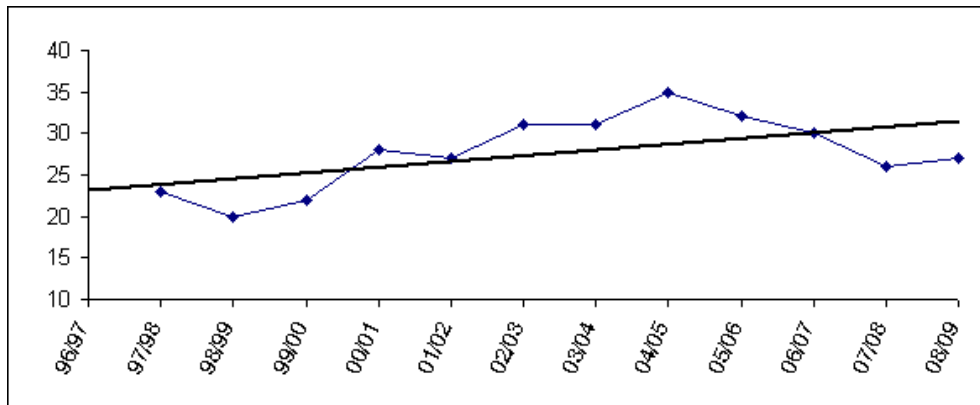
Fund: 100 General Fund - Expenditures  
Location: 68 Fireweed Academy

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
22.00	28.00	27.00	Enrollment in ADM (3-8)	30.00	31.00	31.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Teachers	2.00	2.00	2.00
1.51	0.68	1.19	Aides	1.19	0.44	0.44
-	1.00	0.50	Support	0.50	0.50	0.50
-	-	-	Custodian	-	0.25	0.25
<u>3.51</u>	<u>3.68</u>	<u>3.69</u>	Totals	<u>3.69</u>	<u>3.19</u>	<u>3.19</u>

Fireweed Academy, located in Homer, Alaska, is housed in two portable buildings on the Paul Banks Elementary campus. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. The former Homer Charter School has an enrollment of 31 students in grades 3-6.

Fireweed Academy Enrollment History and Projections



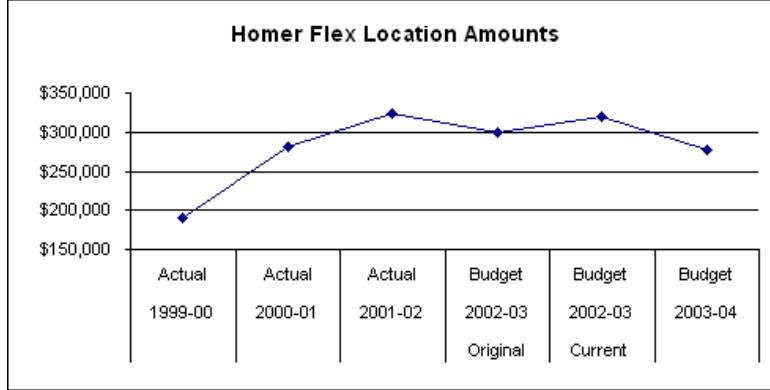
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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 101,835	\$ 176,906	202,513	3150 Teachers	\$ 192,981	\$ 193,593	\$ 160,411	\$ (33,182)	(17)
2,163	625	445	3171 Substitute Certified w/Certificate	1,200	1,470	900	(570)	(39)
-	-	1,618	3220 Specialist - Nurse	1,953	1,972	2,012	40	2
-	-	-	3230 Tutors/Aides	-	9,149	9,645	496	5
10,325	10,926	10,719	3240 Support Staff	11,280	11,642	12,205	563	5
5,227	11,710	11,872	3250 Maintenance/Custodians	11,940	12,146	12,294	148	1
607	657	1,117	3291 Substitute - Support	634	887	887	-	-
1,186	250	105	3294 Temporary Salaries - Support	-	-	-	-	-
316	-	-	3295 Overtime - Support	-	-	-	-	-
473	504	1,295	3296 Substitute Certified w/o Certificate	1,200	1,200	900	(300)	(25)
34,831	60,006	65,521	3500 Employee Benefits	60,643	68,420	61,328	(7,092)	(10)
<u>156,963</u>	<u>261,584</u>	<u>295,205</u>	Subtotal - Personnel Services	<u>281,831</u>	<u>300,479</u>	<u>260,582</u>	<u>(39,897)</u>	<u>(13)</u>
1,700	-	-	4100 Professional Technical Service	-	-	-	-	-
367	405	495	4200 Travel	645	235	645	410	174
120	-	-	4250 Extra Curricular Travel	-	-	-	-	-
432	618	841	4310 Water & Sewer	841	841	858	17	2
-	685	1,415	4320 Garbage	1,415	1,415	1,443	28	2
155	185	219	4331 Postage	375	405	375	(30)	(7)
2,100	2,687	1,515	4332 Telephone	1,439	1,439	1,439	-	-
732	2,473	2,962	4360 Electricity	2,742	2,742	2,797	55	2
2,297	1,703	1,239	4380 Fuel for Heating	-	-	-	-	-
335	100	840	4402 Purchased Services	850	-	850	850	-
427	856	900	4408 Purchased Service - Copier	1,469	1,037	864	(173)	(17)
4,900	-	-	4410 Rental	-	-	-	-	-
-	-	-	4430 Repair & Maintenance Agreement	413	113	413	300	265
6,306	7,877	8,792	4501 Supplies	6,630	8,078	5,606	(2,472)	(31)
397	800	850	4502 Discretionary Material	800	800	600	(200)	(25)
378	421	395	4901 Other Expenses	263	63	263	200	317
625	625	625	4903 Professional Dues	625	625	625	-	-
<u>21,271</u>	<u>19,435</u>	<u>21,088</u>	Subtotal - Other	<u>18,507</u>	<u>17,793</u>	<u>16,778</u>	<u>(1,015)</u>	<u>(6)</u>
-	-	7,791	5101 Equipment	-	889	607	(889)	(100)
11,162	-	242	5102 Equipment-Technology	-	-	-	-	-
<u>11,162</u>		<u>8,033</u>	Subtotal - Equipment	<u>-</u>	<u>889</u>	<u>607</u>	<u>(889)</u>	<u>(100)</u>
<u>\$ 189,396</u>	<u>\$ 281,019</u>	<u>324,326</u>	Location Totals	<u>\$ 300,338</u>	<u>\$ 319,161</u>	<u>\$ 277,967</u>	<u>\$ (41,801)</u>	<u>(13)</u>



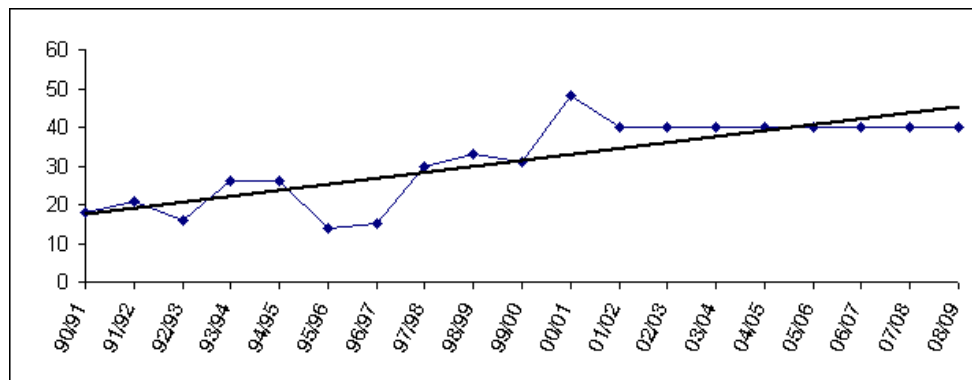
### Kenai Peninsula Borough School District 2003-2004 Budget

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

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
31.00	48.00	40.00	Enrollment in ADM (9-12)	48.00	40.00	40.00
			<u>Staff in FTE</u>			
2.30	4.00	4.25	Teachers	4.00	4.00	3.00
-	-	-	Nurse	-	0.05	0.05
0.50	0.50	0.55	Support	0.55	0.94	0.94
0.25	0.50	0.50	Custodians	0.50	0.50	0.50
<u>3.05</u>	<u>5.00</u>	<u>5.30</u>	Totals	<u>5.05</u>	<u>5.49</u>	<u>4.49</u>

Homer Flex Alternative High School, located in Homer, Alaska, serves at-risk high school students in the southern Kenai Peninsula. The Flex mission is to provide educational opportunities for at-risk students within a structured and stable environment. The educational opportunities are designed to allow students to develop responsibility and to prepare for the living, learning, and working requirements of the 21<sup>st</sup> Century. Homer Flex School currently has an enrollment of 40 students in grades 9-12. Approximately 60% of our students' families are below the federal poverty limit. Fifty percent of our students receive special services. Nearly 50% of our students are clients in the Community Mental Health Center's S.T.E.P.S. Program. We have three parenting teens and six students who are "homeless". The Flex School provides a safe and respectful learning environment to diverse students with a variety of needs. We interface with many community agencies and businesses to provide social, emotional and vocational skill building.



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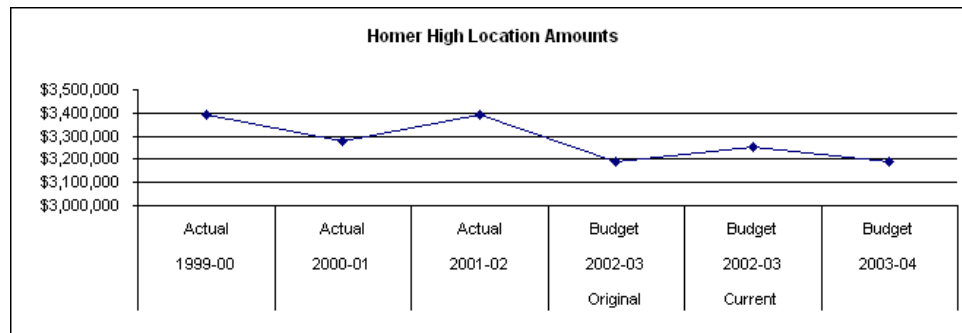
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 06 Homer High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 150,009	\$ 143,438	146,664	3130 Principal/Assistant Principal	\$ 146,664	\$ 154,938	\$ 157,564	\$ 2,626	2
1,352,971	1,363,117	1,382,269	3150 Teachers	1,322,248	1,321,070	1,278,468	(42,602)	(3)
53,423	53,958	44,241	3161 Extra-Duty Compensation Certified	62,234	62,234	67,543	5,309	9
2,060	2,060	3,435	3162 Emolument	2,060	2,060	2,060	-	-
12,904	13,094	13,665	3171 Substitute Certified w/Certificate	9,900	12,765	9,150	(3,615)	(28)
11	475	600	3172 Temp Certified w/Certificate	-	-	-	-	-
15,055	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
173,219	177,591	186,894	3180 Specialists - Certified	173,381	142,345	155,540	13,195	9
14,773	20,275	12,180	3220 Specialist - Nurse	12,110	13,245	13,974	729	6
35,100	33,500	54,491	3230 Tutors/Aides	54,666	79,750	84,024	4,274	5
110,625	112,997	130,386	3240 Support Staff	132,041	136,536	141,040	4,504	3
181,458	183,380	177,655	3250 Maintenance/Custodians	177,320	180,972	155,204	(25,768)	(14)
14,915	6,087	8,679	3272 Activity Bus Driver	-	-	-	-	-
8,508	12,214	8,101	3291 Substitute - Support	8,663	9,170	8,306	(864)	(9)
33,378	34,365	46,265	3292 Extra-Duty Compensation Support	27,072	27,072	23,875	(3,197)	(12)
2,829	-	-	3293 Long Term Substitute Support	-	-	-	-	-
3,622	5,528	4,036	3294 Temporary Salaries - Support	-	-	-	-	-
2,248	1,318	2,938	3295 Overtime - Support	1,500	1,500	1,500	-	-
24,910	31,554	24,719	3296 Substitute Certified w/o Certificate	9,900	9,975	9,150	(825)	(8)
555,584	588,215	586,427	3500 Employee Benefits	568,323	608,117	611,900	3,783	1
<u>2,747,602</u>	<u>- 2,783,166</u>	<u>- 2,833,645</u>	Subtotal - Personnel Services	<u>2,708,082</u>	<u>2,761,749</u>	<u>2,719,298</u>	<u>(42,451)</u>	<u>(2)</u>
-	-	125	4100 Professional - Technical Service	638	-	-	-	-
2,394	1,366	1,202	4200 Travel	1,768	1,438	1,768	330	23
22,763	23,147	18,752	4250 Extra Curricular Travel	28,511	29,028	-	(29,028)	(100)
25,928	16,467	21,694	4310 Water And Sewage	21,694	21,694	22,128	434	2
4,994	5,239	6,422	4320 Garbage	6,422	6,422	6,550	128	2
4,970	5,292	3,794	4331 Postage	2,896	5,475	2,896	(2,579)	(47)
42,167	17,657	13,341	4332 Telephone	13,027	13,027	13,027	-	-
190,252	193,268	207,492	4360 Electricity	190,773	190,773	194,588	3,815	2
87,714	99,748	96,086	4380 Fuel for Heating	99,470	99,470	101,459	1,989	2
3,155	1,010	1,021	4402 Purchased Services	2,417	4,486	2,588	(1,898)	(42)
18,513	16,427	12,570	4408 Purchased Service - Copier	15,055	12,989	10,930	(2,059)	(16)
1,195	2,445	3,994	4409 Purchased Service - RISO	-	2,400	4,800	2,400	100
-	-	-	4410 Rental	-	1,500	1,500	-	-
3,223	2,931	2,935	4430 Repair & Maintenance Agreement	5,395	2,446	5,025	2,579	105
103,481	87,468	123,965	4501 Supplies	80,943	80,906	81,756	850	1
7,000	6,850	6,900	4502 Discretionary Material	6,600	6,650	6,100	(550)	(8)
11,398	6,077	2,558	4901 Other Expenses	4,580	-	4,580	4,580	-
1,250	1,250	1,250	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>530,397</u>	<u>486,642</u>	<u>524,101</u>	Subtotal - Other	<u>481,439</u>	<u>479,954</u>	<u>460,945</u>	<u>(19,009)</u>	<u>(4)</u>
1,475	7,834	33,074	5101 Equipment	-	11,340	9,892	(1,448)	(13)
111,189	2,493	80	5102 Equipment-Technology	-	1,521	-	(1,521)	(100)
<u>112,664</u>	<u>10,327</u>	<u>33,154</u>	Subtotal - Equipment	<u>-</u>	<u>12,861</u>	<u>9,892</u>	<u>(2,969)</u>	<u>(23)</u>



**Kenai Peninsula Borough School District  
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

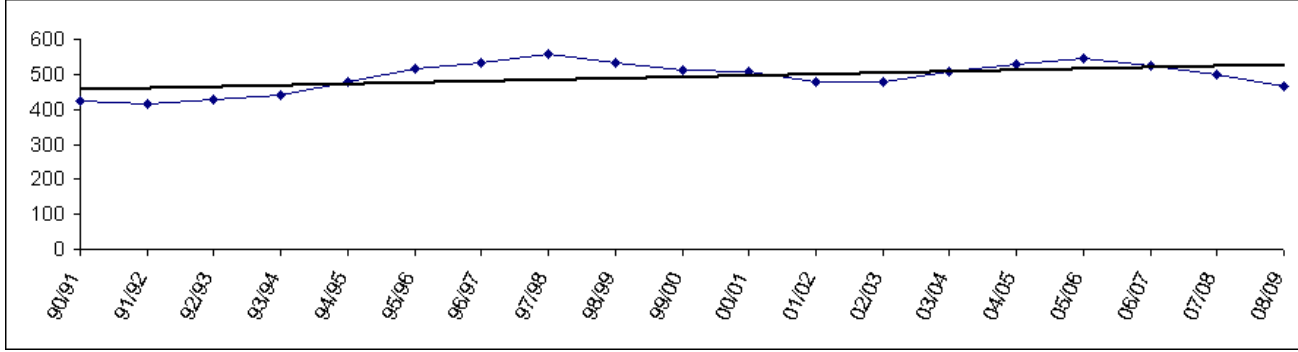
07/07/03

Location: 06 Homer High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
513.00	508.00	478.00	Enrollment in ADM (9-12)	492.00	478.00	506.00
<b>Staff in FTE</b>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.75	25.75	25.00	Teachers	23.75	23.75	21.00
3.00	3.00	3.25	Specialists	3.25	3.50	3.50
4.50	4.50	4.00	Special Ed Teachers	4.00	4.00	4.00
0.88	1.26	2.64	Special Ed Aides	2.64	3.52	3.52
1.38	1.38	0.50	Aides	0.50	0.50	0.50
0.88	0.80	0.40	Nurse	0.40	0.40	0.40
4.00	4.00	4.50	Support	4.50	4.50	4.50
7.00	7.00	7.00	Custodians	7.00	7.00	5.50
<u>50.39</u>	<u>49.69</u>	<u>49.29</u>	Totals	<u>48.04</u>	<u>49.17</u>	<u>44.92</u>

Homer High School, located in Homer, Alaska, was constructed in 1985. The facility was originally built to house 600 students and currently houses 478 students in grades 9-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway.

**Homer High Enrollment History and Projections**



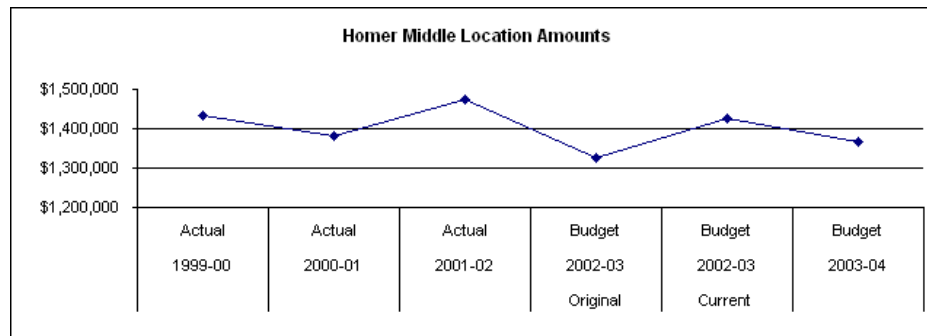
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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 69,569	\$ 74,663	75,463	3130 Principal/Assistant Principal	\$ 75,463	\$ 78,348	\$ 80,578	\$ 2,230	3
653,001	594,993	697,069	3150 Teachers	623,957	661,743	595,893	(65,850)	(10)
11,325	10,255	10,195	3161 Extra-Duty Compensation Certified	12,651	12,651	12,651	-	-
13,195	15,563	17,240	3171 Substitute Certified w/Certificate	4,275	7,190	4,200	(2,990)	(42)
1,900	-	250	3172 Temporary Certified w/ Certificate	-	-	-	-	-
3,976	19,572	8,545	3173 Long Term Substitute Certified	-	-	-	-	-
113,886	105,889	79,573	3180 Specialists - Certified	79,616	85,812	103,908	18,096	21
8,807	24	12,223	3220 Specialist - Nurse	10,466	18,777	19,357	580	-
16,264	30,584	-	3230 Tutors/Aides	-	-	-	-	-
39,226	35,001	41,552	3240 Support Staff	41,147	42,856	44,137	1,281	3
70,730	70,529	73,791	3250 Maintenance/Custodians	73,541	75,802	67,385	(8,417)	(11)
2,192	2,125	1,718	3272 Activity Bus Driver	-	-	-	-	-
6,254	1,767	799	3291 Substitute - Support	2,794	2,909	2,621	(288)	(10)
2,154	3,411	3,364	3292 Extra-Duty Compensation Support	664	664	664	-	-
1,492	2,892	-	3294 Temporary Salaries - Support	-	-	-	-	-
-	802	91	3295 Overtime-Support	-	-	-	-	-
4,557	3,223	2,311	3296 Substitute Certified w/o Certificate	4,275	4,650	4,200	(450)	(10)
258,102	258,396	256,789	3500 Employee Benefits	237,122	267,125	262,648	(4,477)	(2)
1,276,630	- 1,229,689	- 1,280,973	Subtotal - Personnel Services	1,165,971	1,258,527	1,198,242	(60,285)	(5)
-	(799)	-	4100 Professional-Tech Service	-	-	-	-	-
1,057	769	1,231	4200 Travel	1,050	559	1,050	491	88
2,852	1,902	1,641	4250 Extra Curricular Travel	3,669	2,926	-	(2,926)	(100)
8,248	11,994	9,454	4310 Water And Sewage	9,454	9,454	9,643	189	2
3,498	3,512	3,702	4320 Garbage	3,702	3,702	3,776	74	2
2,456	2,046	2,024	4331 Postage	1,200	1,659	1,200	(459)	(28)
8,011	7,736	6,423	4332 Telephone	5,186	5,186	5,186	-	-
50,266	48,148	50,321	4360 Electricity	46,413	46,413	47,341	928	2
30,024	36,283	34,917	4380 Fuel for Heating	51,588	51,588	52,620	1,032	2
119	-	599	4402 Purchased Services	375	516	550	34	7
7,073	7,577	5,328	4408 Purchased Service - Copier	6,028	5,915	4,838	(1,077)	(18)
1,065	2,510	2,200	4409 Purchased Service - Riso	-	2,400	2,400	-	-
-	-	-	4410 Rental	173	-	173	173	-
550	75	290	4430 Repair & Maintenance Agreement	1,950	380	1,950	1,570	413
26,907	31,168	53,246	4501 Supplies	26,320	25,399	28,939	3,540	14
2,380	2,400	3,100	4502 Discretionary Material	2,850	2,000	2,800	800	40
1,017	398	337	4901 Other Expenses	750	129	750	621	481
625	625	625	4903 Professional Dues	625	625	625	-	-
146,148	156,344	175,438	Subtotal - Other	161,333	158,851	163,841	4,990	3
7,904	(4,814)	16,347	5101 Equipment	-	5,002	4,215	(787)	(16)
2,526	-	250	5102 Equipment-Technology	-	2,389	-	(2,389)	(100)
10,430	(4,814)	16,597	Subtotal - Equipment	-	7,391	4,215	(3,176)	(43)
<u>\$ 1,433,208</u>	<u>\$ 1,381,219</u>	<u>1,473,008</u>	Location Totals	<u>\$ 1,327,304</u>	<u>\$1,424,769</u>	<u>\$ 1,366,298</u>	<u>\$ (58,471)</u>	<u>(4)</u>



**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

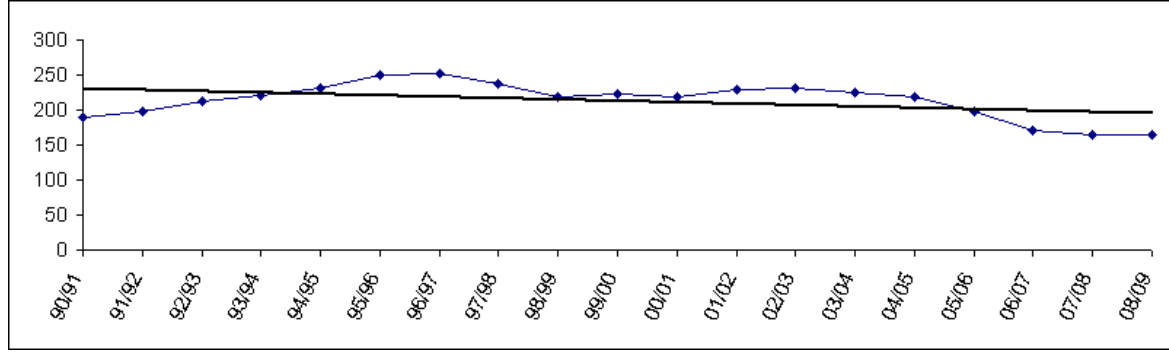
07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
223.00	219.00	230.00	Enrollment in ADM (7-8)	197.00	232.00	224.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.67	10.50	12.00	Teachers	10.00	11.25	10.00
1.83	1.50	1.75	Specialists	1.75	1.50	1.50
1.50	2.00	1.50	Special Ed Teachers	1.50	1.75	1.50
-	-	-	Nurse	-	0.55	0.55
0.88	1.49	-	Special Ed Aides	-	-	-
1.50	1.50	1.85	Support	1.85	1.50	1.50
3.00	3.00	3.00	Custodians	3.00	3.00	2.50
<u>22.38</u>	<u>20.99</u>	<u>21.10</u>	Totals	<u>19.10</u>	<u>20.55</u>	<u>18.55</u>

Homer Middle School, located in Homer, Alaska, was originally constructed in 1970 with the most recent renovations being completed in 1978. The facility was originally built to house 375 students and currently houses 232 students in grades 7-8. Maintaining low class sizes, maximizing learning opportunities and competent teachers are important to the community. The staff at HMS is comprised of highly skilled veteran teachers that set high expectations for themselves and for their students. The students at HMS regularly have some of the highest test scores in the district and in the state. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. For many, it really is the "End of the Road".

**Homer Middle Enrollment History and Projections**

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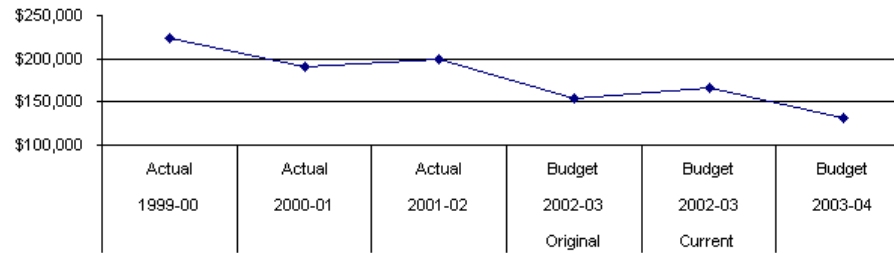
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 96,778	\$ 81,389	89,603	3150 Teachers	\$ 55,202	\$ 58,680	\$ 39,667	\$ (19,013)	(32)
368	-	-	3161 Extra-Duty Compensation Certified	-	-	-	-	-
1,169	600	1,413	3171 Substitute Certified w/Certificate	300	600	180	(420)	(70)
10,000	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	-	3220 Specialist - Nurse	-	1,542	1,643	101	7
6,772	5,780	6,720	3230 Tutors/Aides	7,084	8,235	4,007	(4,228)	(51)
9,211	9,698	8,984	3240 Support Staff	9,373	9,812	10,327	515	5
13,306	12,661	11,483	3250 Maintenance/Custodians	13,198	14,204	9,823	(4,381)	(31)
1,574	1,233	558	3291 Substitute - Support	939	973	685	(288)	(30)
368	-	-	3292 Extra-Duty Compensation Support	736	736	736	-	-
4,442	-	-	3293 Long Term substitute - Support	-	-	-	-	-
144	229	72	3294 Temporary Salaries - Support	-	-	-	-	-
893	1,659	2,715	3296 Substitute Certified w/o Certificate	300	330	180	(150)	(45)
44,065	36,891	38,048	3500 Employee Benefits	27,052	30,957	22,166	(8,791)	(28)
<u>189,090</u>	<u>150,140</u>	<u>159,596</u>	Subtotal - Personnel Services	<u>114,184</u>	<u>126,069</u>	<u>89,414</u>	<u>(36,655)</u>	<u>(29)</u>
2,578	1,153	1,762	4200 Travel	924	924	924	-	-
145	29	-	4310 Water And Sewage	-	-	-	-	-
570	568	180	4320 Garbage	180	180	184	4	2
205	187	122	4331 Postage	186	186	186	-	-
3,592	3,250	3,550	4332 Telephone	3,474	3,474	3,474	-	-
13,217	16,296	13,880	4360 Electricity	12,292	12,292	12,538	246	2
7,616	13,253	9,786	4380 Fuel for Heating	19,023	19,023	19,403	380	2
100	2,622	1	4402 Purchased Services	250	250	250	-	-
274	396	313	4408 Purchased Service - Copier	367	259	302	43	17
-	-	-	4430 Repair & Maintenance Agreement	435	435	435	-	-
5,607	2,664	4,855	4501 Supplies	2,203	2,453	2,693	240	10
470	400	220	4502 Discretionary Material	200	220	120	(100)	(45)
295	441	254	4901 Other Expenses	226	226	226	-	-
-	-	625	4903 Professional Dues	625	625	625	-	-
<u>34,669</u>	<u>41,259</u>	<u>35,548</u>	Subtotal - Other	<u>40,385</u>	<u>40,547</u>	<u>41,360</u>	<u>813</u>	<u>2</u>
219	-	4,359	5101 Equipment	-	219	219	-	-
-	-	133	5102 Equipment-Technology	-	-	-	-	-
<u>219</u>	<u>-</u>	<u>4,492</u>	Subtotal - Equipment	<u>-</u>	<u>219</u>	<u>219</u>	<u>-</u>	<u>-</u>
<u>\$ 223,978</u>	<u>\$ 191,399</u>	<u>199,636</u>	Location Totals	<u>\$ 154,569</u>	<u>\$ 166,835</u>	<u>\$ 130,993</u>	<u>\$ (35,842)</u>	<u>(21)</u>

### Hope School Location Amounts



Fund: 100 General Fund - Expenditures

07/07/03

Location: 35 Hope Elementary / High

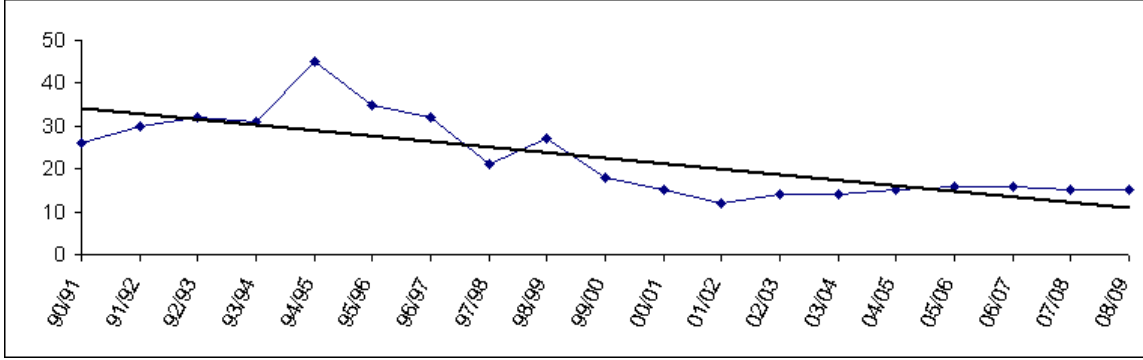
1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
18.00	15.00	12.00	Enrollment in ADM (K-9)	12.00	14.00	14.00
			<u>Staff in FTE</u>			
2.00	2.00	2.10	Teachers	1.00	1.10	0.60
0.35	-	-	Special Ed Teachers	-	-	-
0.38	0.38	0.38	Special Ed Aides	0.38	0.19	0.19
-	-	-	Nurse	-	0.05	0
-	-	-	Aide	-	0.25	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.75	0.75	0.75	Custodians	0.75	0.75	0.50
<u>3.98</u>	<u>3.63</u>	<u>3.73</u>	Totals	<u>2.63</u>	<u>2.84</u>	<u>1.84</u>

Hope School, located in Hope, Alaska, was constructed in 1987. The facility was originally built to house 35 students and currently houses 14 students in grades K-12. Hope lies on the northern end of the Kenai Peninsula, on the south shore of the Turnagain Arm of Cook Inlet.

### Hope Elementary/High Enrollment History and Projections



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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

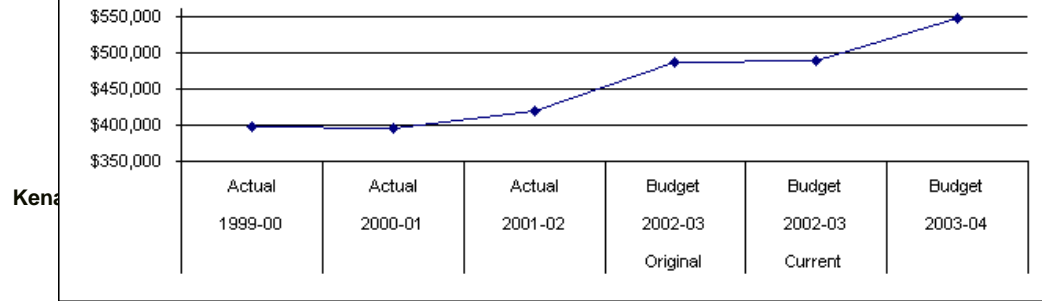
Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 56 Kachemak Selo Elementary / High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 202,273	\$ 208,058	212,903	3150 Teachers	\$ 269,364	\$ 264,622	\$ 298,661	\$ 34,039	13
2,200	2,300	2,600	3171 Substitute Certified w/Certificate	1,650	1,590	1,650	60	4
1,300	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	3,027	3220 Specialist - Nurse	3,102	2,970	3,302	332	11
41,410	36,071	38,430	3230 Tutors/Aides	44,363	46,553	48,611	2,058	4
8,967	9,191	9,348	3240 Support Staff	9,998	10,728	11,165	437	4
6,861	6,942	7,436	3250 Maintenance/Custodians	7,862	8,037	11,179	3,142	39
1,374	1,677	1,679	3291 Substitute - Support	1,798	1,798	1,867	69	4
162	438	389	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	-	3295 Overtime - Support	-	-	-	-	-
974	546	1,071	3296 Substitute Certified w/o Certificate	1,650	1,500	1,650	150	10
77,774	81,912	83,990	3500 Employee Benefits	97,434	99,444	116,008	16,564	17
<u>343,295</u>	<u>347,135</u>	<u>360,873</u>	Subtotal - Personnel Services	<u>437,221</u>	<u>437,242</u>	<u>494,093</u>	<u>56,851</u>	13
12,904	11,458	11,393	4200 Travel	10,280	10,280	10,280	-	-
2	(2)	95	4310 Water And Sewage	95	95	97	2	2
600	600	650	4320 Garbage	650	650	663	13	2
141	150	150	4331 Postage	113	229	113	(116)	(51)
2,616	2,650	2,355	4332 Telephone	2,228	2,228	2,228	-	-
3,150	3,071	3,210	4360 Electricity	3,032	3,032	3,093	61	2
1,153	1,376	1,218	4408 Purchased Service - Copier	2,234	1,577	1,901	324	21
22,200	22,200	22,200	4410 Rental	22,200	22,200	22,200	-	-
-	60	-	4430 Repair & Maintenance Agreement	113	113	113	-	-
8,652	4,238	8,512	4501 Supplies	7,066	6,034	8,562	2,528	42
850	800	800	4502 Discretionary Material	1,100	1,000	1,100	100	10
80	36	56	4901 Other Expenses	75	41	75	34	83
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>52,988</u>	<u>- 47,277</u>	<u>51,279</u>	Subtotal - Other	<u>49,826</u>	<u>48,119</u>	<u>51,065</u>	<u>2,946</u>	6
1,069	-	7,960	5101 Equipment	-	2,146	946	(1,200)	(56)
206	-	-	5102 Equipment-Technology	-	-	-	-	-
<u>1,275</u>	<u>-</u>	<u>- 7,960</u>	Subtotal - Equipment	<u>-</u>	<u>2,146</u>	<u>- 946</u>	<u>(1,200)</u>	(56)
<u>\$ 397,558</u>	<u>\$ 394,412</u>	<u>420,112</u>	Location Totals	<u>\$ 487,047</u>	<u>\$ 487,507</u>	<u>\$ 546,104</u>	<u>\$ 58,597</u>	12

### Kachemak Selo Location Amounts



Fund: 100 General Fund - Expenditures

07/07/03

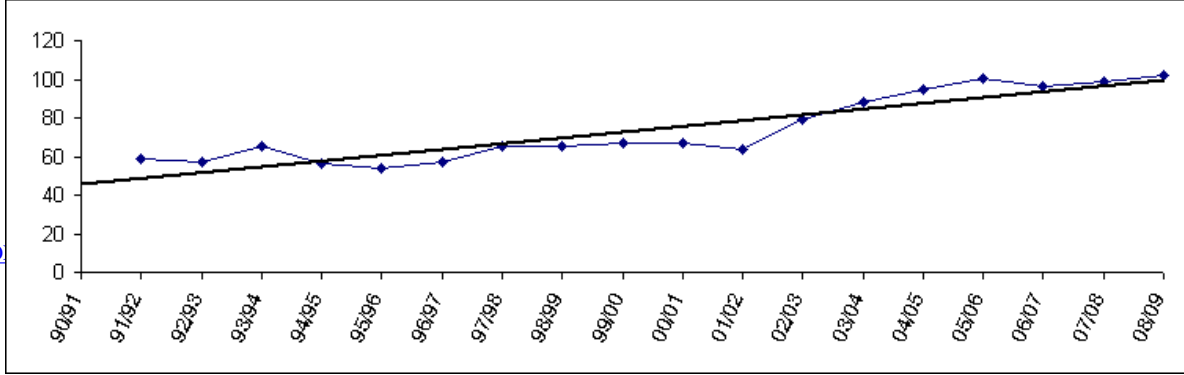
Location: 56 Kachemak Selo Elementary / High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
67.00	67.00	64.00	Enrollment in ADM (K-9)	73.00	79.00	88.00
<u>Staff in FTE</u>						
4.00	4.00	4.00	Teachers	5.50	5.00	5.50
0.25	-	-	Special Ed Teachers	-	-	-
0.25	0.25	0.25	Special Ed Aides	0.25	0.25	0.25
1.89	1.89	1.89	Aides	1.89	1.89	1.89
-	-	-	Nurse	-	0.10	0.10
0.53	0.50	0.60	Support	0.60	0.50	0.50
0.38	0.38	0.38	Custodians	0.38	0.38	0.50
<u>7.30</u>	<u>7.02</u>	<u>7.12</u>	Totals	<u>8.62</u>	<u>8.12</u>	<u>8.74</u>

Kachemak Selo School is located in a remote location at the head of Kachemak Bay near Homer, Alaska. The school is housed in small facilities leased from the Village of Kachemak Selo. This is a community of around 250 people primarily employed in the fishing and construction industries. The school has a student population of 79 Russian "Old Believers" in preschool through 12<sup>th</sup> grade who tend to be extremely gifted at working with their hands. The student body has won numerous art contests, and is well represented in the "Battle of the Books" each year.

#### Kachemak Selo Elementary/High Enrollment History and Projections

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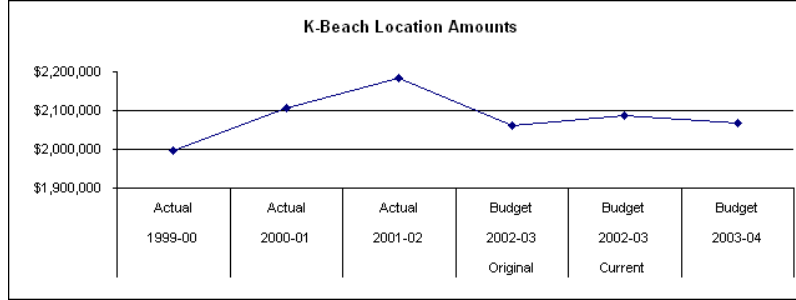
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 70,507	\$ 70,707	78,906	3130 Principal/Assistant Principal	\$ 72,149	\$ 78,348	\$ 80,578	\$ 2,230	3
1,018,160	1,054,769	1,096,618	3150 Teachers	1,058,871	1,063,258	1,039,659	(23,599)	(2)
1,473	1,472	1,104	3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
1,025	200	200	3162 Emolument	-	400	-	(400)	(100)
14,113	20,485	26,897	3171 Substitute Certified w/Certificate	7,650	9,430	7,050	(2,380)	(25)
16,578	-	9,745	3173 Long Term Substitute Certified	-	33,815	-	(33,815)	(100)
103,411	113,591	113,466	3180 Specialists - Certified	113,466	115,770	120,832	5,062	4
29,475	21,755	14,112	3220 Specialist - Nurse	32,890	29,575	22,654	(6,921)	(23)
110,943	112,007	107,702	3230 Tutors/Aides	113,076	75,623	79,513	3,890	5
39,910	40,579	40,197	3240 Support Staff	40,010	42,352	44,272	1,920	5
60,733	61,840	62,456	3250 Maintenance/Custodians	62,853	65,304	87,577	22,273	34
5,469	17,015	5,440	3291 Substitute - Support	5,852	4,839	5,213	374	8
-	368	736	3292 Extra-Duty Comp - Support	-	-	-	-	-
-	-	18,885	3293 Long Term Sub - Support	-	-	-	-	-
477	2,520	852	3294 Temporary Salaries - Support	-	-	-	-	-
120	223	288	3295 Overtime - Support	-	-	-	-	-
8,794	12,106	8,834	3296 Substitute Certified w/o Certificate	7,650	7,650	7,050	(600)	(8)
398,192	416,200	417,345	3500 Employee Benefits	412,553	423,187	438,627	15,440	4
<u>1,879,380</u>	<u>- 1,945,837</u>	<u>- 2,003,783</u>	Subtotal - Personnel Services	<u>1,928,860</u>	<u>- 1,951,391</u>	<u>1,934,865</u>	<u>- (16,526)</u>	<u>(1)</u>
-	-	-	4100 Professional Technical Services	-	56	-	(56)	(100)
14	918	867	4200 Travel	566	566	566	-	-
190	-	-	4250 Extra Curricular Travel	-	-	-	-	-
580	6,117	7,633	4310 Water And Sewage	7,633	7,633	7,786	153	2
2,262	3,286	3,678	4320 Garbage	3,678	3,678	3,752	74	2
266	400	398	4331 Postage	300	300	300	-	-
6,650	10,605	13,290	4332 Telephone	6,984	6,984	6,984	-	-
38,749	41,090	46,964	4360 Electricity	43,402	43,402	44,270	868	2
8,665	9,583	12,584	4380 Fuel for Heating	8,088	8,088	8,250	162	2
773	979	352	4402 Purchased Services	606	756	606	(150)	(20)
8,631	7,265	7,601	4408 Purchased Service - Copier	13,280	9,374	8,986	(388)	(4)
1,065	2,445	4,857	4409 Purchased Service - Riso	-	2,400	2,400	-	-
1,127	1,139	1,938	4430 Repair & Maintenance Agreement	1,237	1,237	1,237	-	-
39,078	67,411	42,992	4501 Supplies	39,110	39,979	37,753	(2,226)	(6)
5,350	4,850	4,950	4502 Discretionary Material	5,100	5,100	4,700	(400)	(8)
1,022	711	407	4901 Other Expenses	901	901	901	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>115,062</u>	<u>157,439</u>	<u>149,151</u>	Subtotal - Other	<u>131,525</u>	<u>131,094</u>	<u>129,131</u>	<u>(1,907)</u>	<u>(1)</u>
1,528	-	30,160	5101 Equipment	-	5,139	4,822	(317)	(6)
968	1,802	1,093	5102 Equipment-Technology	-	-	-	-	-
<u>2,496</u>	<u>1,802</u>	<u>- 31,253</u>	Subtotal - Equipment	<u>-</u>	<u>5,139</u>	<u>4,822</u>	<u>(317)</u>	<u>(6)</u>
<u>\$ 1,996,938</u>	<u>\$ 2,105,078</u>	<u>2,184,187</u>	Location Totals	<u>\$ 2,060,385</u>	<u>\$ 2,087,624</u>	<u>\$ 2,068,818</u>	<u>\$ - (18,750)</u>	<u>(1)</u>

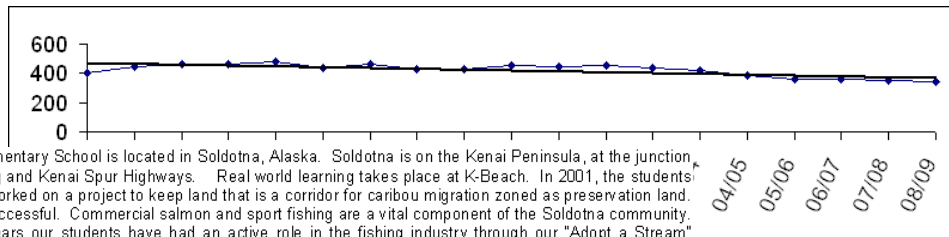
Fund: 100 General Fund - Expenditures  
 Location: 48 K-Beach Elementary



07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
451.00	446.00	458.00	Enrollment in ADM (K-6)	434.00	434.00	416.00
<b>Staff in FTE</b>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
20.00	20.00	20.00	Teachers	19.50	19.50	17.50
1.00	1.00	2.00	Specialists	2.00	2.00	2.00
4.00	4.00	3.00	Special Ed Teachers	3.00	3.00	3.00
5.28	5.28	5.28	Special Ed Aides	5.28	3.52	3.52
0.88	0.60	0.88	Nurse	0.88	0.88	0.53
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodians	2.50	2.50	3.50
<u>36.16</u>	<u>35.88</u>	<u>36.16</u>	Totals	<u>35.66</u>	<u>33.90</u>	<u>32.55</u>

Kalifornsky Beach Elementary Enrollment History and Projections



K-Beach Elementary School is located in Soldotna, Alaska. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways. Real world learning takes place at K-Beach. In 2001, the students at K-Beach worked on a project to keep land that is a corridor for caribou migration zoned as preservation land. They were successful. Commercial salmon and sport fishing are a vital component of the Soldotna community. For twelve years our students have had an active role in the fishing industry through our "Adopt a Stream" program. The school has adopted Slikok Creek, a flourishing salmon spawning bed. The 6<sup>th</sup> grade students hike one mile to Slikok in all seasons where they perform a series of ten water quality tests, collect aquatic insects and trap salmon fry to monitor populations. This stewardship is not only a perfect opportunity for the implementation of real science but it serves to instill a sense of ownership and the idea that students can make a real contribution to their world. In 2002, an exciting addition to our learning community was made in the form of two golden retriever therapy dogs. Maggie and Nellie assist students with a variety of special needs. They listen to struggling readers by providing a motivational setting for students to practice their reading. The K-Beach staff is proud of our school and of our students' accomplishments.

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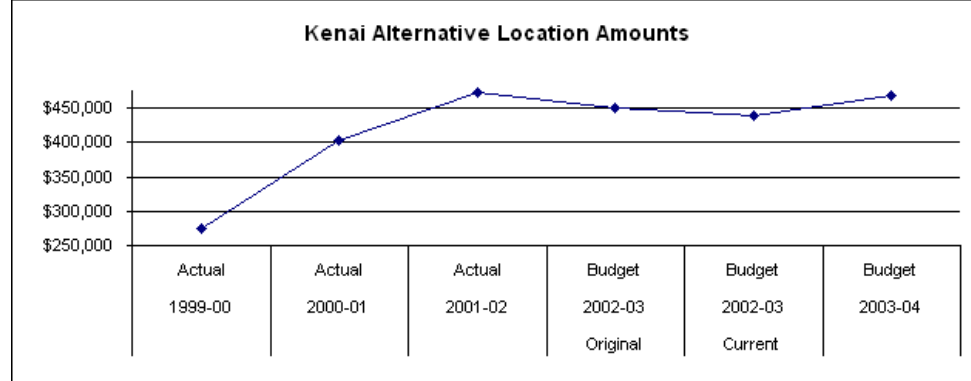
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 67 Kenai Alternative High School

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 164,964	\$ 243,777	259,002	3150 Teachers	\$ 275,476	\$ 259,820	\$ 277,686	\$ 17,866	7
2,956	3,300	2,575	3171 Substitute Certified w/Certificate	1,950	2,070	1,800	(270)	(13)
-	100	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	4,847	3220 Specialist - Nurse	4,676	6,676	6,808	132	2
-	-	21,459	3230 Tutors/Aides	-	-	-	-	-
11,502	11,680	14,786	3240 Support Staff	15,166	13,110	13,301	191	1
8,385	19,390	17,597	3250 Maintenance/Custodians	18,138	21,820	22,990	1,170	5
-	75	-	3272 Activity Bus Driver	-	-	-	-	-
683	144	2,013	3291 Substitute - Support	933	968	968	-	-
378	-	207	3294 Temporary Salaries - Support	-	-	-	-	-
714	1,454	378	3296 Substitute Certified w/o Certificate	1,950	1,800	1,800	-	-
50,425	81,393	91,135	3500 Employee Benefits	91,883	92,538	101,011	8,473	9
<u>240,007</u>	<u>361,313</u>	<u>413,999</u>	Subtotal - Personnel Services	<u>410,172</u>	<u>398,802</u>	<u>426,364</u>	<u>27,562</u>	<u>7</u>
68	67	191	4200 Travel	562	562	562	-	-
-	94	-	4250 Extra Curricular Travel	-	-	-	-	-
-	831	733	4310 Water and Sewage	1,205	1,205	1,229	24	2
989	626	1,023	4320 Garbage	1,126	1,126	1,149	23	2
198	424	370	4331 Postage	375	375	375	-	-
3,863	11,217	8,120	4332 Telephone	7,658	7,658	7,658	-	-
-	12,695	15,840	4360 Electricity	5,660	5,660	5,773	113	2
-	4,929	6,155	4380 Fuel for Heating	8,237	8,237	8,402	165	2
15	36	100	4402 Purchased Services	-	-	-	-	-
910	1,050	1,090	4408 Purchased Service - Copier	2,417	1,707	1,944	237	14
152	-	(113)	4430 Repair & Maintenance Agreement	188	188	188	-	-
10,399	8,463	14,610	4501 Supplies	10,830	10,830	12,161	1,331	12
800	1,200	1,200	4502 Discretionary Material	1,300	1,200	1,200	-	-
451	346	457	4901 Other Expenses	150	150	150	-	-
625	625	625	4903 Professional Dues	625	625	625	-	-
<u>18,470</u>	<u>42,603</u>	<u>50,401</u>	Subtotal - Other	<u>40,333</u>	<u>39,523</u>	<u>41,416</u>	<u>1,893</u>	<u>5</u>
-	-	9,445	5101 Equipment	-	710	710	-	-
16,235	112	-	5102 Equipment-Technology	-	-	-	-	-
<u>16,235</u>	<u>112</u>	<u>9,445</u>	Subtotal - Equipment	<u>-</u>	<u>710</u>	<u>710</u>	<u>-</u>	<u>-</u>
<u>\$ 274,712</u>	<u>\$ 404,028</u>	<u>473,845</u>	Location Totals	<u>\$ 450,505</u>	<u>\$ 439,035</u>	<u>\$ 468,490</u>	<u>\$ 29,455</u>	<u>7</u>



Fund: 100 General Fund - Expenditures

07/07/03

Location: 67 Kenai Alternative High School

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
61.00	71.00	72.00	Enrollment in AD	79.00	86.00	90.00
			<u>Staff in FTE</u>			
3.50	6.00	5.50	Teachers	6.00	5.50	5.50
0.50	0.50	0.50	Special Ed Teac	0.50	0.50	0.50
-	-	-	Nurse	-	0.18	0.18
0.50	0.50	0.62	Support	0.62	0.50	0.50
0.40	1.00	1.00	Custodians	1.00	1.00	1.00
<u>4.90</u>	<u>8.00</u>	<u>7.62</u>	Totals	<u>8.12</u>	<u>7.68</u>	<u>7.68</u>

Kenai Alternative High 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 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 has an enrollment of 91 students in grades 9-12.



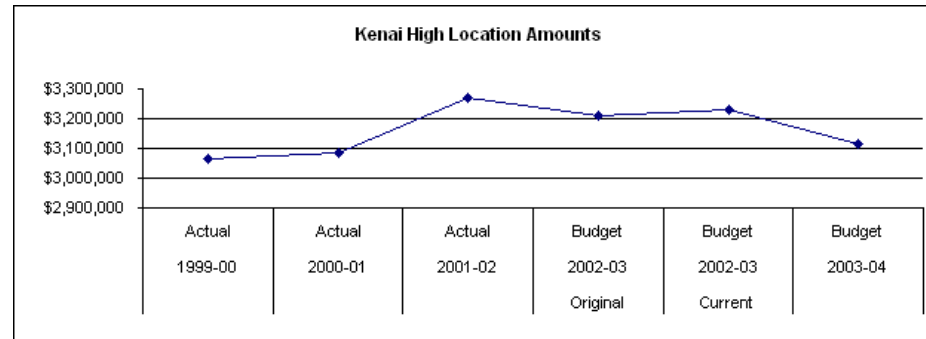
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 07 Kenai Central High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 149,444	\$ 146,635	156,282	3130 Principal/Assistant Principal	\$ 149,618	\$ 156,057	\$ 159,732	\$ 3,675	2
1,240,124	1,275,344	1,312,399	3150 Teachers	1,357,522	1,368,327	1,285,812	(82,515)	(6)
54,870	65,782	54,116	3161 Extra-Duty Compensation Certified	66,723	61,626	68,183	6,557	11
3,565	3,048	3,060	3162 Emolument	2,060	3,060	2,060	(1,000)	(33)
23,961	20,111	17,878	3171 Substitute Certified w/Certificate	10,350	18,225	9,150	(9,075)	(50)
50	400	750	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	11,939	3173 Long Term Substitute Certified	-	-	-	-	-
174,333	174,298	175,077	3180 Specialists - Certified	175,132	165,439	172,480	7,041	4
18,893	19,596	13,514	3220 Specialist - Nurse	13,404	20,230	20,630	400	2
31,350	89,985	62,915	3230 Tutors/Aides	62,260	18,297	19,289	992	5
100,674	99,972	137,081	3240 Support Staff	138,582	141,592	145,543	3,951	3
170,627	173,054	177,375	3250 Maintenance/Custodians	179,035	185,298	182,935	(2,363)	(1)
7,905	-	8,936	3272 Activity Bus Driver	10,900	11,626	-	(11,626)	(100)
8,962	20,378	11,853	3291 Substitute - Support	8,554	7,707	7,419	(288)	(4)
39,868	34,800	40,521	3292 Extra-Duty Compensation Support	24,449	29,546	24,449	(5,097)	(17)
-	4,711	-	3293 Long Term Sub - Support	-	-	-	-	-
2,193	873	1,769	3294 Temporary Salaries - Support	-	-	-	-	-
700	428	2,598	3295 Overtime - Support	1,500	1,500	1,500	-	-
5,614	10,150	13,878	3296 Substitute Certified w/o Certificate	10,350	10,449	9,150	(1,299)	(12)
526,817	575,069	567,086	3500 Employee Benefits	585,058	605,190	601,241	(3,949)	(1)
2,559,950	- 2,714,634	2,769,027	Subtotal - Personnel Services	2,795,497	2,804,169	2,709,573	(94,596)	(3)
-	-	240	4100 Professional Technical Services	-	-	-	-	-
1,886	3,669	2,920	4200 Travel	1,725	1,725	1,725	-	-
19,023	17,999	13,969	4250 Extra Curricular Travel	26,206	25,812	-	(25,812)	(100)
11,079	11,485	8,717	4310 Water And Sewage	8,717	8,717	8,891	174	2
11,068	10,786	13,312	4320 Garbage	13,312	13,312	13,579	267	2
6,784	5,585	6,950	4331 Postage	2,625	5,677	2,625	(3,052)	(54)
14,249	13,085	7,825	4332 Telephone	7,836	7,836	7,836	-	-
136,457	145,460	167,671	4360 Electricity	170,676	170,676	174,090	3,414	2
45,063	50,194	61,671	4380 Fuel for Heating	52,184	52,184	53,228	1,044	2
190	518	1,273	4402 Purchased Services	2,100	1,627	2,350	723	44
16,053	12,943	12,649	4408 Purchased Service - Copier	16,677	12,497	11,470	(1,027)	(8)
1,521	2,852	3,989	4409 Purchased Service - RISO	-	2,400	2,400	-	-
5,235	5,000	5,000	4410 Rental	5,375	5,000	5,375	375	8
5,463	5,954	6,602	4430 Repair & Maintenance Agreement	8,028	5,609	9,054	3,445	61
120,400	61,095	120,303	4501 Supplies	84,045	85,953	90,754	4,801	6
6,800	6,710	6,550	4502 Discretionary Material	6,900	6,910	6,100	(810)	(12)
5,932	4,146	3,066	4901 Other Expenses	4,894	2,918	4,894	1,976	68
1,250	1,250	1,250	4903 Professional Dues	1,250	1,250	1,250	-	-
408,453	358,731	443,957	Subtotal - Other	412,550	410,103	395,621	(14,482)	(4)
6,866	10,123	50,582	5101 Equipment	-	12,691	9,539	(3,152)	(25)
87,636	1,780	5,660	5102 Equipment-Technology	-	5,305	-	(5,305)	(100)
94,502	11,903	56,242	Subtotal - Equipment	-	17,996	9,539	(8,457)	(47)



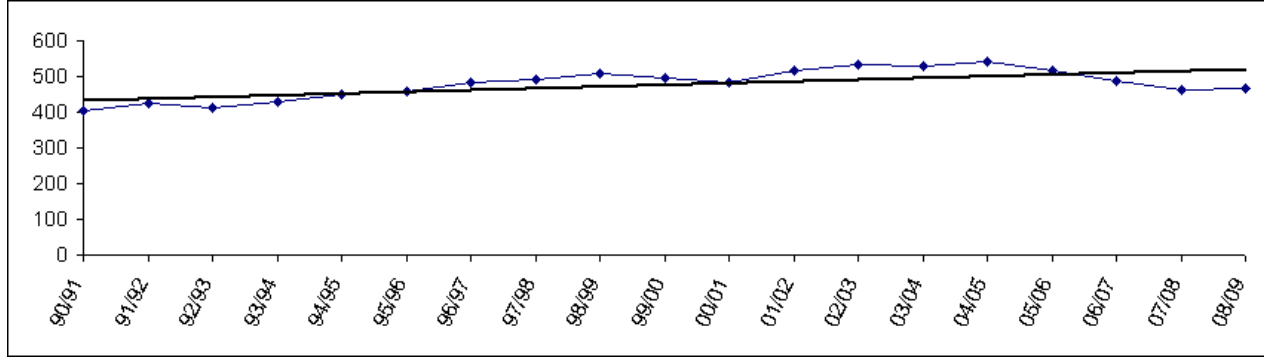
**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

7/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
496.00	483.00	518.00	Enrollment in ADM (9-12)	545.00	534.00	531.00
<b>Staff in FTE</b>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.75	24.75	25.05	Teachers	26.00	26.35	21.70
3.00	3.00	3.00	Specialists	3.00	2.80	2.80
3.50	3.50	3.50	Special Ed Teachers	3.50	3.40	4.00
0.88	3.52	2.51	Special Ed Aides	2.51	-	0.88
0.88	0.88	-	Aides	-	0.88	-
0.50	0.50	0.34	Nurse	0.34	0.50	0.50
4.00	4.00	5.00	Support	5.00	5.00	5.00
7.00	7.00	7.00	Custodians	7.00	7.00	6.50
<u>47.51</u>	<u>49.15</u>	<u>48.40</u>	Totals	<u>49.35</u>	<u>47.93</u>	<u>43.38</u>

Kenai Central High School, located in Kenai, Alaska, was originally constructed in 1964 with the most recent renovations, including significant asbestos abatement, being completed in 2003. The facility was originally built to house 800 students and currently houses 534 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.



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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

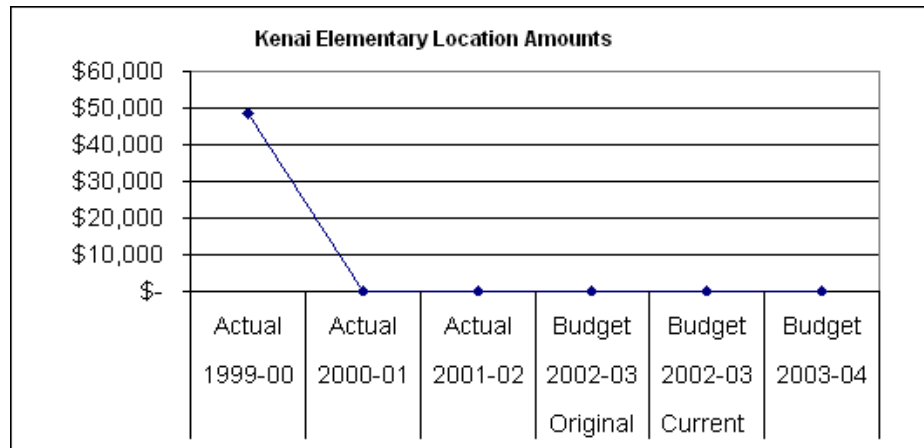
Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 36 Kenai Elementary

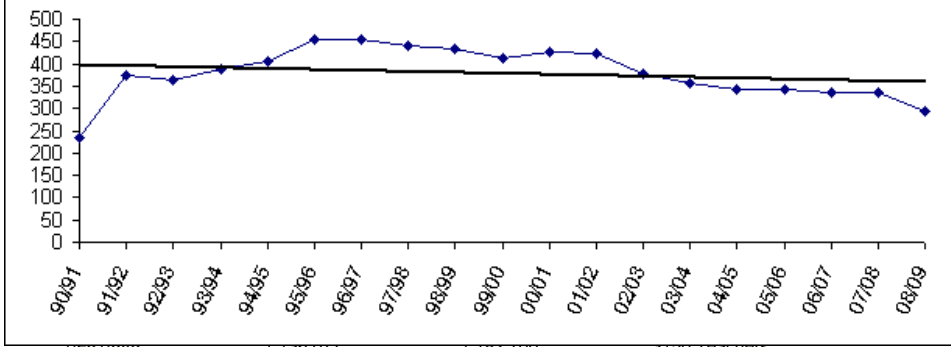
1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 3,176	\$ -	-	4310 Water And Sewage	\$ -	\$ -	\$ -	\$ -	-
33,192	-	-	4551 Electricity	-	-	-	-	-
12,023	-	-	4552 Fuel For Heating	-	-	-	-	-
<u>48,391</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 48,391</u>	<u>\$ -</u>	<u>-</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Kenai Elementary, located in Kenai, Alaska, is the facility where the Kenai Alternative High School and Aurora Borealis Charter School are currently housed.



Note: This page will be deleted from the budget document next year. Utilities are now accounted for in a different manner for the programs housed at Kenai Elementary.

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School District Budget  
 Date: 07/07/03

	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
	\$ 143,633	\$ 148,891	\$ 152,971	\$ 4,080	3
1,130,077	1,064,523	1,075,728	981,652	(94,076)	(9)
15,873	14,767	14,767	14,767	-	-
10,439	7,650	9,540	6,600	(2,940)	(31)
-	-	-	-	-	-
-	600	-	-	-	-
-	-	-	-	-	-
157,923	145,582	136,808	142,488	5,680	4
32,400	28,723	27,028	27,558	530	2
88,738	20,043	20,639	21,261	622	3
48,150	51,745	55,126	43,740	(11,386)	(21)
90,724	96,075	99,592	92,397	(7,195)	(7)
2,098	-	-	-	-	-
6,123	4,401	4,366	3,790	(576)	(13)
736	2,154	2,154	2,154	-	-
1,207	-	-	-	-	-
9	-	-	-	-	-
14,089	7,650	9,330	6,600	(2,730)	(29)
481,788	408,473	431,474	413,066	(18,408)	(4)
<b>2,342,941</b>	<b>1,995,419</b>	<b>2,035,443</b>	<b>1,909,044</b>	<b>(126,399)</b>	<b>(6)</b>
1,882	96	500	1,150	650	130
1,344	1,391	5,823	-	(5,823)	(100)
2,025	2,098	2,098	2,140	42	2
3,095	3,364	3,364	3,431	67	2
2,991	2,764	440	440	(1,665)	(79)
7,066	5,410	5,361	5,361	-	-
73,358	82,958	82,958	84,617	1,659	2
14,539	17,980	18,450	18,819	369	2
-	3,018	-	1,144	1,144	-
11,568	7,262	8,316	7,668	(648)	(8)
1,065	3,092	2,400	2,400	-	-
1,780	1,115	787	4,000	3,213	408
53,709	81,930	44,800	42,085	(6,657)	(14)
5,694	5,100	5,100	4,400	(700)	(14)
1,666	129	-	1,000	1,000	-
1,250	1,250	1,300	1,250	(50)	(4)
<b>183,032</b>	<b>218,957</b>	<b>187,304</b>	<b>179,905</b>	<b>(7,399)</b>	<b>(4)</b>
10,115	24,549	5,603	5,443	(160)	(3)
1,188	272	-	-	-	-
<b>11,303</b>	<b>24,821</b>	<b>5,603</b>	<b>5,443</b>	<b>(160)</b>	<b>(3)</b>

**Kenai Peninsula Borough School District  
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

07/07/03

**Location: 11 Kenai Middle School**

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
414.00	426.00	424.00	Enrollment in ADM (6-8)	385.00	378.00	355.00
			<u>Staff in FTE</u>			
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.25	20.70	21.50	Teachers	18.00	18.20	14.70
2.00	1.80	2.50	Specialists	2.50	2.30	2.30
4.75	4.25	3.00	Special Ed Teachers	3.00	3.00	3.00
3.52	1.76	0.88	Special Ed Aides	0.88	0.88	0.88
0.88	0.88	0.76	Nurse	0.76	0.70	0.70
2.00	2.00	2.00	Support	2.00	2.00	1.50
4.00	4.00	4.00	Custodians	4.00	4.00	3.50
<u>42.40</u>	<u>37.39</u>	<u>36.64</u>	Totals	<u>33.14</u>	<u>33.08</u>	<u>28.58</u>

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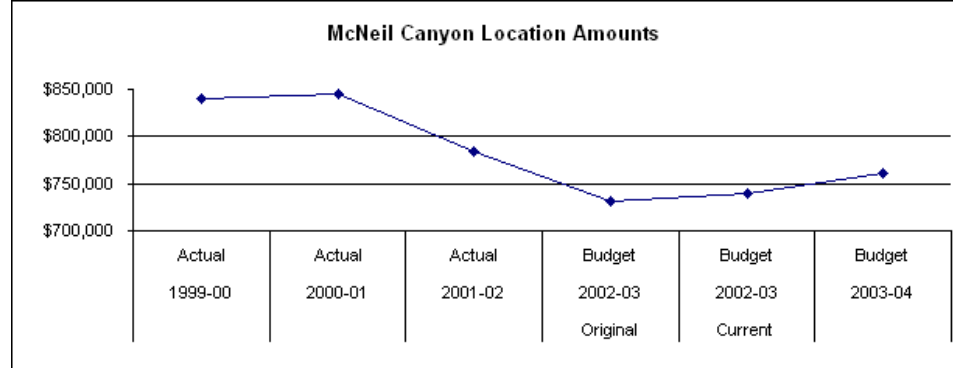
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 71,858	\$ 67,407	68,729	3130 Principal/Assistant Principal	\$ 68,729	\$ 72,049	\$ 74,042	\$ 1,993	3
400,633	364,502	335,196	3150 Teachers	316,461	312,289	328,453	16,164	5
736	736	552	3161 Extra-Duty Compensation Certified	1,104	1,104	1,104	-	-
2,937	7,857	6,913	3171 Substitute Certified w/Certificate	2,250	3,150	2,250	(900)	(29)
1,400	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	25,585	26,472	3180 Specialists - Certified	26,472	27,610	28,873	1,263	5
37,195	37,573	6,373	3220 Specialist - Nurse	6,915	4,698	6,927	2,229	47
10,162	12,827	13,724	3230 Tutors/Aides	12,994	10,632	9,594	(1,038)	(10)
24,579	25,404	26,390	3240 Support Staff	26,260	28,345	29,848	1,503	5
49,241	43,759	43,660	3250 Maintenance/Custodians	45,685	47,743	38,925	(8,818)	(18)
7,016	2,426	2,680	3291 Substitute - Support	2,223	2,096	1,808	(288)	(14)
368	368	552	3292 Extra-Duty Compensation Support	-	-	-	-	-
254	787	329	3294 Temporary Salaries - Support	-	-	-	-	-
366	115	37	3295 Overtime - Support	-	-	-	-	-
3,654	1,302	2,081	3296 Substitute Certified w/o Certificate	2,250	2,250	2,250	-	-
150,784	155,390	140,921	3500 Employee Benefits	136,455	142,447	150,006	7,559	5
<u>761,183</u>	<u>746,038</u>	<u>674,609</u>	Subtotal - Personnel Services	<u>647,798</u>	<u>- 654,413</u>	<u>674,080</u>	<u>19,667</u>	<u>3</u>
795	473	1,527	4200 Travel	964	303	964	661	218
2,199	2,612	2,958	4310 Water And Sewage	2,958	2,958	3,017	59	2
1,216	1,224	1,855	4320 Garbage	1,855	1,855	1,892	37	2
347	312	208	4331 Postage	450	300	450	150	50
5,361	4,802	8,817	4332 Telephone	8,262	8,262	8,262	-	-
33,140	37,621	38,876	4360 Electricity	38,876	38,876	39,654	778	2
11,995	20,430	17,786	4380 Fuel for Heating	11,964	11,964	12,203	239	2
251	-	-	4402 Purchased Services	300	341	300	(41)	(12)
4,626	5,125	3,844	4408 Purchased Service - Copier	2,938	2,874	2,376	(498)	(17)
474	378	1,055	4430 Repair & Maintenance Agreement	1,237	1,087	1,237	150	14
14,969	23,009	15,051	4501 Supplies	11,204	11,520	12,408	888	8
1,720	1,300	1,250	4502 Discretionary Material	1,500	1,300	1,500	200	15
59	605	36	4901 Other Expenses	375	35	375	340	971
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>77,792</u>	<u>98,531</u>	<u>93,903</u>	Subtotal - Others	<u>83,523</u>	<u>82,315</u>	<u>85,278</u>	<u>2,963</u>	<u>4</u>
619	-	14,532	5101 Equipment	-	2,983	2,179	(804)	(27)
944	-	436	5102 Equipment-Technology	-	-	-	-	-
<u>1,563</u>	<u>-</u>	<u>14,968</u>	Subtotal - Equipment	<u>-</u>	<u>2,983</u>	<u>2,179</u>	<u>(804)</u>	<u>(27)</u>
<u>\$ 840,538</u>	<u>\$ 844,569</u>	<u>783,480</u>	Location Totals	<u>\$ 731,321</u>	<u>\$ 739,711</u>	<u>\$ 761,537</u>	<u>\$ 21,826</u>	<u>3</u>





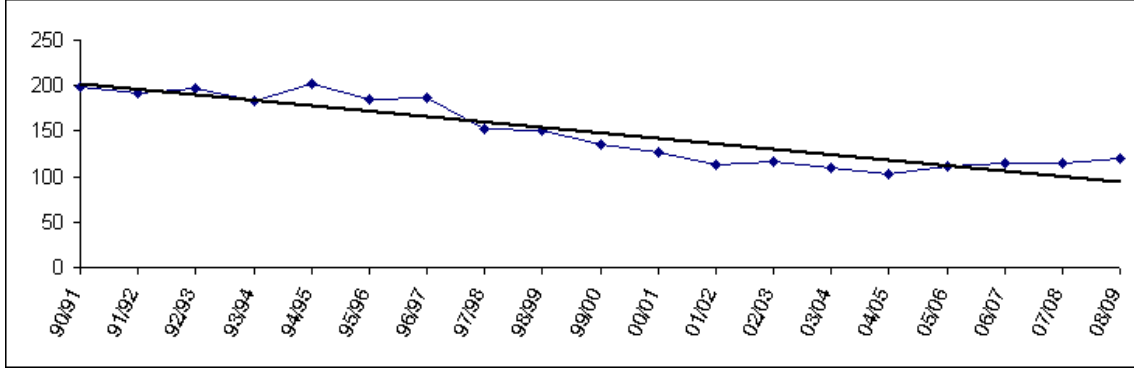
### Kenai Peninsula Borough School District 2003-2004 Budget

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

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
135.00	126.00	113.00	Enrollment in ADM (K-6)	96.00	117.00	110.00
Staff in FTE						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
7.00	6.00	5.50	Teachers	5.00	5.00	5.00
-	0.50	0.50	Specialists	0.50	0.50	0.50
1.00	1.00	1.00	Special Ed Teachers	1.00	1.00	1.00
0.69	0.69	0.63	Aides	0.63	0.44	0.44
1.00	1.00	0.23	Nurse	0.23	0.20	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodians	2.00	2.00	1.50
<u>13.69</u>	<u>13.19</u>	<u>11.86</u>	Totals	<u>11.36</u>	<u>11.14</u>	<u>10.64</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 250 students and currently serves 117 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. McNeil Canyon also has the distinction of having a population of Russian students, about 10 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.



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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

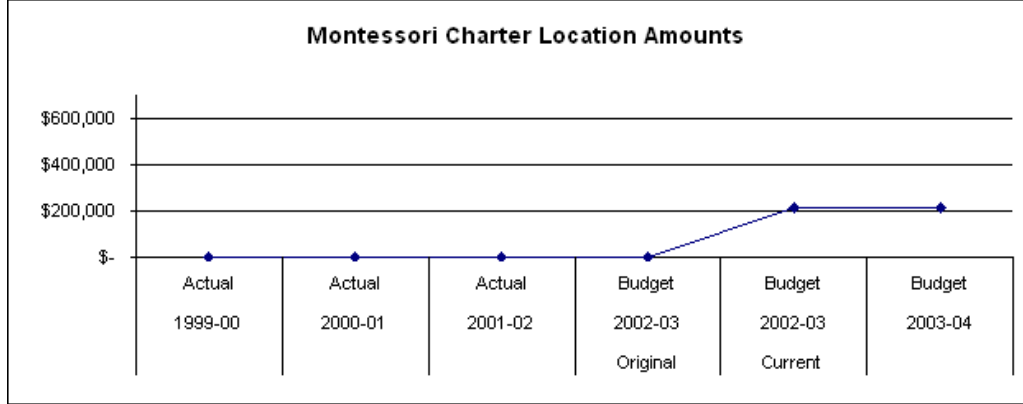
Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 64 Montessori Charter School

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	-	3150 Teachers	\$ -	\$ 75,264	\$ 75,264	\$ -	-
-	-	-	3171 Substitute Certified w/Certificate	-	600	600	-	-
-	-	-	3230 Tutors/Aides	-	3,679	3,679	-	-
-	-	-	3240 Support Staff	-	9,321	9,321	-	-
-	-	-	3291 Substitute - Support	-	350	350	-	-
-	-	-	3296 Substitute Certified w/o Certificate	-	600	600	-	-
-	-	-	3500 Employee Benefits	-	30,057	31,037	980	3
-	-	-	Subtotal - Personnel Services	-	119,871	120,851	980	1
-	-	-	4100 Professional - Technical Service	-	500	500	-	-
-	-	-	4200 Travel	-	500	750	250	50
-	-	-	4250 Extra-Curricular Travel	-	2,000	3,000	1,000	50
-	-	-	4310 Water & Sewer	-	2,500	-	(2,500)	(100)
-	-	-	4331 Postage	-	500	600	100	20
-	-	-	4332 Telephone	-	1,300	1,700	400	31
-	-	-	4402 Purchased Services	-	1,000	1,000	-	-
-	-	-	4408 Equipment Lease	-	-	720	720	-
-	-	-	4410 Rental	-	8,177	8,177	-	-
-	-	-	4501 Supplies	-	57,500	52,100	(5,400)	(9)
-	-	-	4901 Other Expenses	-	-	5,105	5,105	-
-	-	-	4950 Indirect Costs	-	7,635	7,659	24	-
-	-	-	Subtotal - Other	-	81,612	81,311	(301)	-
-	-	-	5101 Equipment	-	5,000	5,000	-	-
-	-	-	5102 Equipment - Technology	-	5,000	5,000	-	-
-	-	-	Subtotal - Equipment	-	10,000	10,000	-	-
\$ -	\$ -	\$ -	Location Totals	\$ -	\$ 211,483	\$ 212,162	\$ - 679	-

### Montessori Charter Location Amounts



Fund: 100 General Fund - Expenditures  
**Location: 64 Montessori Charter School**

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
-	-	-	Enrollment in ADM (K-8)	-	42.00	42.00
			<u>Staff in FTE</u>			
-	-	-	Teachers	-	2.00	2.00
-	-	-	Aides	-	-	-
-	-	-	Support	-	0.50	0.50
-	-	-	Custodians	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Totals	<u>-</u>	<u>2.50</u>	<u>2.50</u>

The Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School. Original construction of the building was in 1959 with the wing where the Charter is located being remodeled in 1976. Soldotna is located near the Kenai River in the central Kenai Peninsula. The Montessori Charter has an enrollment of 42 in grades K-3, utilizing two teachers, two support staff and shares a custodian with Soldotna Elementary.

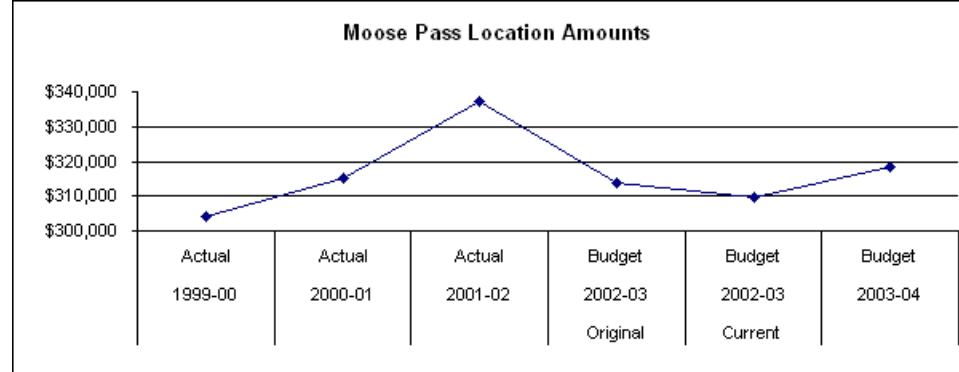
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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 166,488	\$ 160,032	160,004	3150 Teachers	\$ 164,144	\$ 156,645	\$ 165,622	\$ 8,977	6
736	-	736	3161 Extra-Duty Compensation Certified	736	736	736	-	-
619	100	2,100	3171 Substitute Certified w/Certificate	1,050	1,230	1,050	(180)	(15)
-	150	100	3172 Temp Certified w/Certificate	-	-	-	-	-
-	8,887	15,592	3173 Long Term Sub - Certified	-	-	-	-	-
-	-	1,241	3220 Specialist - Nurse	1,670	1,540	1,643	103	7
11,286	11,302	11,856	3230 Tutors/Aides	11,794	12,020	12,383	363	3
10,788	11,249	11,584	3240 Support Staff	11,352	11,497	11,840	343	3
16,577	17,148	17,258	3250 Maintenance/Custodians	16,953	17,246	12,338	(4,908)	(28)
-	-	287	3291 Substitute - Support	1,031	1,037	893	(144)	(14)
-	108	87	3295 Overtime - Support	-	-	-	-	-
2,604	3,108	1,386	3296 Substitute Certified w/o Certificate	1,050	1,050	1,050	-	-
64,225	67,541	69,484	3500 Employee Benefits	60,716	62,425	65,277	2,852	5
<u>273,323</u>	<u>- 279,625</u>	<u>- 291,715</u>	Subtotal - Personnel Services	<u>270,496</u>	<u>265,426</u>	<u>272,832</u>	<u>7,406</u>	<u>3</u>
638	250	511	4200 Travel	975	1,029	975	(54)	(5)
-	210	-	4250 Extracurricular Travel	-	-	-	-	-
733	730	876	4310 Water And Sewage	876	876	894	18	2
844	930	1,013	4320 Garbage	1,013	1,013	1,033	20	2
133	153	125	4331 Postage	158	199	158	(41)	(21)
1,397	2,292	9,967	4332 Telephone	9,919	9,919	9,919	-	-
9,655	9,761	12,238	4360 Electricity	12,238	12,238	12,483	245	2
8,521	12,230	8,125	4380 Fuel for Heating	10,290	10,290	10,496	206	2
75	-	200	4402 Purchased Services	-	405	490	85	21
805	1,034	1,077	4408 Purchased Service - Copier	1,316	1,569	1,015	(554)	(35)
62	102	118	4430 Repair & Maintenance Agreement	300	60	300	240	400
6,179	6,289	5,016	4501 Supplies	4,986	4,873	5,377	504	10
750	700	700	4502 Discretionary Material	700	700	700	-	-
380	140	25	4901 Other Expenses	113	125	113	(12)	(10)
640	640	640	4903 Professional Dues	640	-	640	640	-
<u>30,812</u>	<u>- 35,461</u>	<u>- 40,631</u>	Subtotal - Other	<u>43,524</u>	<u>43,296</u>	<u>44,593</u>	<u>1,297</u>	<u>3</u>
-	220	4,696	5101 Equipment	-	983	892	(91)	(9)
-	-	250	5102 Equipment-Technology	-	-	-	-	-
-	- 220	- 4,946	Subtotal - Equipment	-	983	- 892	(91)	(9)
<u>\$ 304,135</u>	<u>\$ - 315,306</u>	<u>\$ - 337,292</u>	Location Totals	<u>\$ 314,020</u>	<u>\$ - 309,705</u>	<u>\$ 318,317</u>	<u>\$ - 8,612</u>	<u>3</u>



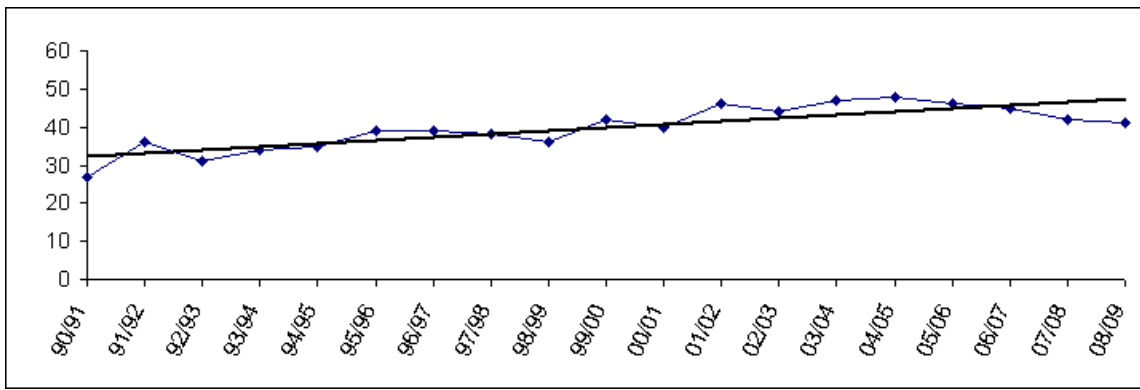
**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
42.00	40.00	46.00	Enrollment in ADM (K-8)	43.00	44.00	47.00
<u>Staff in FTE</u>						
3.50	3.50	3.50	Teachers	3.50	3.50	3.50
0.25	-	-	Special Ed Teachers	-	-	-
0.50	0.50	0.50	Special Ed Aides	0.50	0.50	0.50
-	-	-	Nurse	-	0.05	0.05
0.50	0.50	0.54	Support	0.54	0.50	0.50
0.75	0.75	0.75	Custodians	0.75	0.75	0.50
<u>5.50</u>	<u>5.25</u>	<u>5.29</u>	Totals	<u>5.29</u>	<u>5.30</u>	<u>5.05</u>

Moose Pass School is located in Moose Pass, Alaska, just off the Seward Highway at mile 29.5. The school was originally constructed in 1935 and has undergone several renovations, with the most recent being in 1993. The facility now has three classrooms, a gym with locker rooms, a small library and a small office space. The school currently serves 41 students in grades K-8, with three and one-half certified teachers. Students at Moose Pass School enjoy a variety of academic and extra-curricular programs. These programs include sports such as soccer, basketball and cross country skiing, and academic programs such as forensics, future problem solving, and drama.



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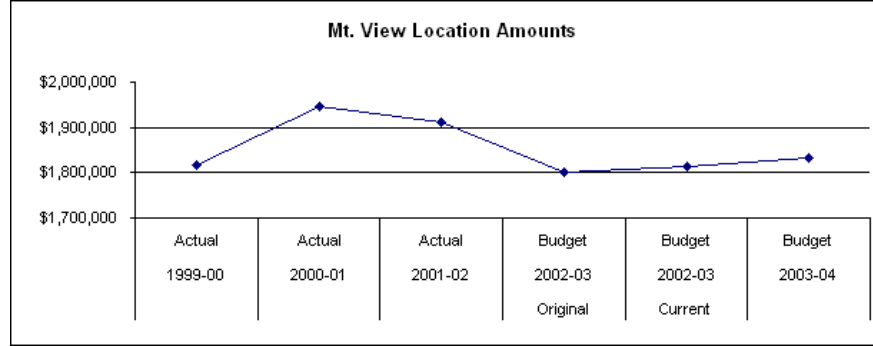
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 72,880	\$ 71,349	72,792	3130 Principal/Assistant Principal	\$ 72,792	\$ 76,279	\$ 79,196	\$ 2,917	4
962,212	1,036,595	1,034,100	3150 Teachers	978,775	998,000	982,101	(15,899)	(2)
1,104	368	920	3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
749	-	-	3162 Emolument	-	-	-	-	-
20,037	21,398	18,836	3171 Substitute Certified w/Certificate	6,300	8,010	5,850	(2,160)	(27)
800	1,950	600	3172 Temporary Certified w/Certificate	-	-	-	-	-
10,805	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
47,014	63,698	72,844	3180 Specialists - Certified	72,844	71,260	74,943	3,683	5
30,217	21,408	24,265	3220 Specialist - Nurse	35,898	23,295	24,740	1,445	6
76,899	82,558	57,015	3230 Tutors/Aides	59,917	43,580	44,215	635	1
38,910	41,603	42,812	3240 Support Staff	31,658	32,070	32,614	544	2
52,771	55,170	57,778	3250 Maintenance/Custodians	57,662	61,203	73,928	12,725	21
66	-	-	3272 Activity Bus Driver	-	-	-	-	-
7,083	5,007	3,965	3291 Substitute - Support	3,975	3,462	3,750	288	8
736	736	920	3292 Extra-Duty Compensation Support	-	-	-	-	-
1,685	3,452	2,505	3294 Temporary Salaries - Support	-	-	-	-	-
-	128	-	3295 Overtime - Support	-	-	-	-	-
6,457	6,488	8,133	3296 Substitute Certified w/o Certificate	6,300	6,300	5,850	(450)	(7)
339,428	375,453	358,868	3500 Employee Benefits	341,676	353,030	369,611	16,581	5
1,669,853	1,787,361	1,756,353	Subtotal - Personnel Services	1,669,637	1,678,329	1,698,638	20,309	1
-	300	-	4100 Professional - Technical Service	-	-	-	-	-
217	168	431	4200 Travel	300	300	300	-	-
30	-	-	4250 Extra Curricular Travel	-	-	-	-	-
2,206	1,783	1,236	4310 Water And Sewage	1,236	1,236	1,261	25	2
3,299	3,804	3,365	4320 Garbage	3,365	3,365	3,432	67	2
1,143	1,257	1,288	4331 Postage	600	600	600	-	-
16,151	6,493	5,055	4332 Telephone	5,044	5,044	5,044	-	-
52,483	51,549	55,827	4360 Electricity	55,827	55,827	56,944	1,117	2
13,356	12,630	13,228	4380 Fuel for Heating	14,440	14,440	14,729	289	2
1,259	1,613	1,720	4402 Purchased Services	375	575	575	-	-
12,489	12,564	10,047	4408 Purchased Service - Copier	10,588	7,474	7,258	(216)	(3)
255	2,021	273	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
33,647	57,308	34,208	4501 Supplies	32,180	33,790	31,380	(2,410)	(7)
4,550	4,150	4,450	4502 Discretionary Material	4,200	4,200	3,900	(300)	(7)
4,172	1,080	282	4901 Other Expenses	375	375	375	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
145,897	157,360	132,050	Subtotal - Other	130,295	128,991	127,563	(1,428)	(1)
180	-	21,777	5101 Equipment	-	5,071	5,071	-	-
-	465	-	5102 Equipment-Technology	-	-	-	-	-
180	465	21,777	Subtotal - Equipment	-	5,071	5,071	-	-
\$ 1,815,930	\$ 1,945,186	\$1,910,180	Location Totals	\$ 1,799,932	\$ 1,812,391	\$ 1,831,272	\$ 18,881	1





**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
386.00	391.00	355.00	Enrollment in ADM	346.00	351.00	336.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.00	18.50	17.00	Teachers	15.50	15.50	14.00
-	-	1.50	Specialists	1.50	1.50	1.50
3.50	4.00	3.00	Special Ed Teach	3.00	3.00	3.00
3.52	3.52	2.64	Special Ed Aides	2.64	1.76	1.76
0.88	0.60	0.76	Nurse	0.76	0.75	0.75
1.50	1.50	1.50	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	3.00
<u>30.90</u>	<u>31.62</u>	<u>29.90</u>	Totals	<u>27.90</u>	<u>27.01</u>	<u>26.01</u>

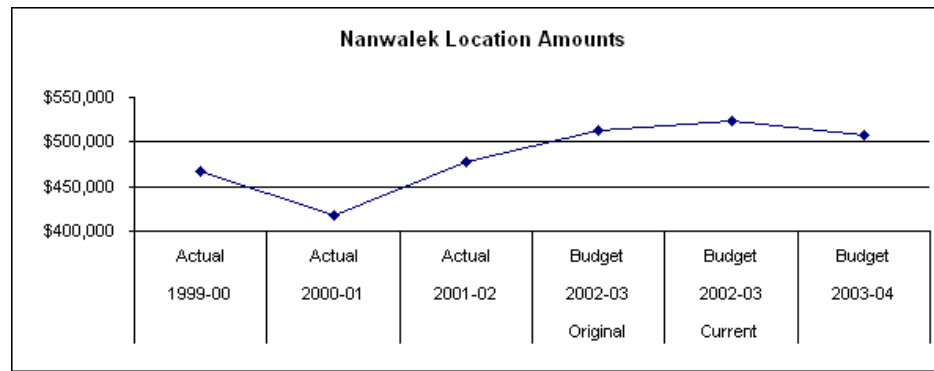
Mountain View Elementary School, located in Kenai, Alaska, was constructed in 1987. The facility was originally built to house 500 students and currently houses 351 students in grades 3-5. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway.

**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 230,362	\$ 200,063	220,840	3150 Teachers	\$ 258,324	\$ 255,853	\$ 246,232	\$ (9,621)	(4)
736	736	738	3161 Extra-Duty Compensation Certified	736	736	736	-	-
-	-	-	3171 Substitute Certified w/Certificate	1,725	1,920	1,425	(495)	(26)
-	-	924	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	3,233	3220 Specialist - Nurse	3,754	4,829	5,074	245	5
41,782	37,571	42,554	3230 Tutors/Aides	43,611	46,987	49,832	2,845	6
11,934	12,071	12,388	3240 Support Staff	10,171	13,679	11,484	(2,195)	(16)
8,114	10,781	11,184	3250 Maintenance/Custodians	13,490	12,090	10,052	(2,038)	(17)
2,094	4,242	1,737	3291 Substitute - Support	2,011	2,034	1,884	(150)	(7)
1,377	1,024	-	3294 Temporary Salaries - Support	-	-	-	-	-
27	61	-	3295 Overtime - Support	-	-	-	-	-
3,423	1,916	7,214	3296 Substitute Certified w/o Certificate	1,725	1,650	1,425	(225)	(14)
86,119	84,481	91,922	3500 Employee Benefits	100,583	105,844	104,075	(1,769)	(2)
<u>385,968</u>	<u>352,946</u>	<u>392,734</u>	Subtotal - Personnel Services	<u>436,130</u>	<u>445,622</u>	<u>432,219</u>	<u>(13,403)</u>	<u>(3)</u>
3,332	2,526	2,941	4200 Travel	3,247	2,247	3,247	1,000	45
-	(999)	-	4250 Extra Curricular Travel	1,617	1,685	-	(1,685)	(100)
460	1,462	1,671	4310 Water And Sewage	1,671	1,671	1,704	33	2
300	-	-	4320 Garbage	-	-	-	-	-
81	-	-	4331 Postage	450	100	450	350	350
11,933	11,720	13,737	4332 Telephone	13,736	13,736	13,736	-	-
14,515	15,210	17,732	4360 Electricity	17,732	17,732	18,087	355	2
24,454	23,747	24,662	4380 Fuel for Heating	20,751	20,751	21,166	415	2
2,297	2,703	3,497	4401 Freight Costs	1,875	1,875	1,875	-	-
-	-	-	4402 Purchased Services	150	150	150	-	-
927	886	1,184	4408 Purchased Service - Copier	2,264	1,598	1,555	(43)	(3)
-	-	600	4100 Professional-Tech Service	-	-	-	-	-
-	95	-	4430 Repair & Maintenance Agreement	300	150	300	150	100
8,990	5,290	7,522	4501 Supplies	9,581	13,747	9,227	(4,520)	(33)
1,050	800	1,000	4502 Discretionary Material	1,150	800	950	150	19
-	-	50	4580 Gas And Oil	75	75	75	-	-
808	598	638	4901 Other Expenses	900	900	900	-	-
625	625	625	4903 Professional Dues	625	625	625	-	-
<u>69,772</u>	<u>64,663</u>	<u>75,859</u>	Subtotal - Other	<u>76,124</u>	<u>77,842</u>	<u>74,047</u>	<u>(3,795)</u>	<u>(5)</u>
4,999	-	9,096	5101 Equipment	-	754	754	-	-
5,967	-	250	5102 Equipment Technology	-	-	-	-	-
<u>10,966</u>	<u>-</u>	<u>9,346</u>	Subtotal - Equipment	<u>-</u>	<u>754</u>	<u>754</u>	<u>-</u>	<u>-</u>
<u>\$ 466,706</u>	<u>\$ 417,609</u>	<u>477,939</u>	Location Totals	<u>\$ 512,254</u>	<u>\$ 524,218</u>	<u>\$ 507,020</u>	<u>\$ (17,198)</u>	<u>(3)</u>



**Kenai Peninsula Borough School District  
2003-2004 Budget**

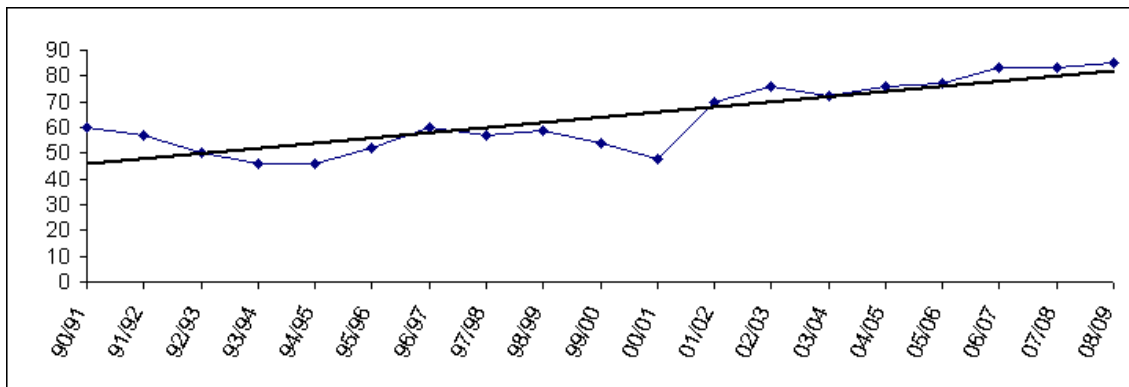
Fund: 100 General Fund - Expenditures  
Location: 34 Nanwalek Elementary / High

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
54.00	48.00	70.00	Enrollment in ADM (K-1)	74.00	76.00	72.00
			<u>Staff in FTE</u>			
5.00	4.00	5.00	Teachers	5.50	4.00	4.50
0.25	0.25	0.25	Special Ed Teachers	0.25	1.50	0.25
1.26	1.26	1.26	Special Ed Aides	1.26	2.14	1.26
-	-	-	Nurse	-	0.13	0.13
0.88	0.88	0.88	Aides	0.88	-	0.88
0.63	0.63	0.73	Support	0.60	0.63	0.50
0.62	0.62	0.63	Custodians	0.75	0.63	0.50
<u>8.64</u>	<u>7.64</u>	<u>8.75</u>	Totals	<u>9.24</u>	<u>9.03</u>	<u>8.02</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 and currently houses 76 students in grades K-12. Two additional classrooms were added in 2002 with the remodeling 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 is accessible only by air or water travel.

### Nanwalek Elementary / High Enrollment History and Projections



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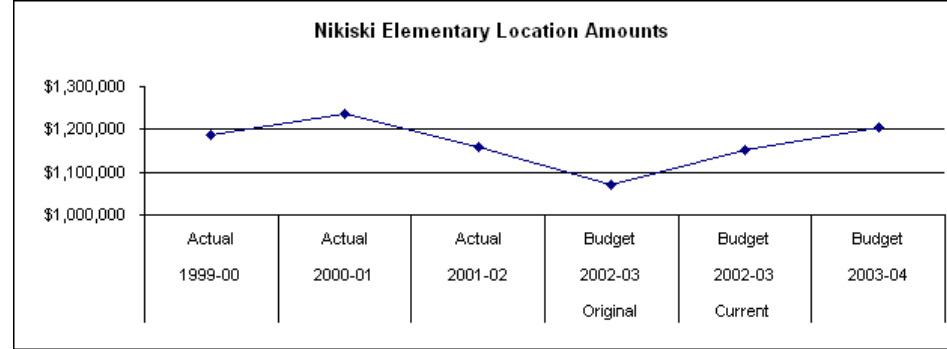
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 39 Nikiski Elementary

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 67,998	\$ 70,929	71,729	3130 Principal/Assistant Principal	\$ 71,729	\$ 74,576	\$ 76,768	\$ 2,192	3
536,933	519,435	555,999	3150 Teachers	507,089	509,401	557,236	47,835	9
777	874	1,380	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
-	-	-	3162 Emolument	-	360	-	(360)	(100)
8,881	4,570	4,750	3171 Substitute Certified w/Certificate	3,450	4,890	3,600	(1,290)	(26)
784	638	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	5,277	-	3173 Long Term Substitute Certified	-	-	-	-	-
110,107	111,130	54,170	3180 Specialists - Certified	60,141	59,967	62,403	2,436	4
37,029	32,767	13,489	3220 Specialist - Nurse	13,359	15,021	15,318	297	2
14,304	32,817	7,919	3230 Tutors/Aides	12,184	45,988	48,478	2,490	5
26,253	27,176	28,065	3240 Support Staff	28,065	30,439	31,345	906	3
62,703	68,208	78,201	3250 Maintenance/Custodians	77,018	77,450	59,770	(17,680)	(23)
3,459	8,104	8,683	3291 Substitute - Support	2,829	7,165	3,369	(3,796)	(53)
695	598	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
776	99	1,180	3294 Temporary Salaries - Support	-	-	-	-	-
91	703	108	3295 Overtime - Support	-	-	-	-	-
7,534	6,967	11,083	3296 Substitute Certified w/o Certificate	3,450	3,450	3,600	150	4
215,875	228,369	210,533	3500 Employee Benefits	201,831	231,441	247,949	16,508	7
<u>1,094,199</u>	<u>1,118,661</u>	<u>1,047,289</u>	Subtotal - Personnel Services	<u>982,617</u>	<u>1,061,620</u>	<u>1,111,308</u>	<u>49,688</u>	<u>5</u>
-	-	360	4100 Professional-Tech Service	-	-	-	-	-
1,002	1,067	1,995	4200 Travel	1,211	2,071	1,811	(260)	(13)
166	79	50	4310 Water And Sewage	50	50	51	1	2
3,056	3,256	3,884	4320 Garbage	3,884	3,884	3,962	78	2
360	511	395	4331 Postage	300	500	300	(200)	(40)
6,110	23,118	8,495	4332 Telephone	8,061	8,061	8,061	-	-
33,874	31,690	34,453	4360 Electricity	34,453	34,453	35,142	689	2
10,104	10,772	12,603	4380 Fuel for Heating	11,985	11,985	12,225	240	2
-	-	-	4402 Purchased Services	375	478	375	(103)	(22)
4,218	5,101	4,279	4408 Purchased Service - Copier	5,355	3,480	4,234	754	22
299	302	353	4430 Repair & Maintenance Agreement	337	419	337	(82)	(20)
25,091	37,295	24,168	4501 Supplies	18,589	18,519	20,269	1,750	9
2,700	2,350	2,600	4502 Discretionary Material	2,300	2,100	2,400	300	14
2,382	1,751	294	4901 Other Expenses	375	16	375	359	2,244
640	640	640	4903 Professional Dues	640	660	660	-	-
<u>90,002</u>	<u>117,932</u>	<u>94,569</u>	Subtotal - Other	<u>87,915</u>	<u>86,676</u>	<u>90,202</u>	<u>3,526</u>	<u>4</u>
3,345	260	16,187	5101 Equipment	-	2,694	2,694	-	-
-	-	1,048	5102 Equipment-Technology	-	524	-	(524)	(100)
<u>3,345</u>	<u>260</u>	<u>17,235</u>	Subtotal - Equipment	<u>-</u>	<u>3,218</u>	<u>2,694</u>	<u>(524)</u>	<u>(16)</u>
<u>\$ 1,187,546</u>	<u>\$ 1,236,853</u>	<u>1,159,093</u>	Location Totals	<u>\$ 1,070,532</u>	<u>\$ 1,151,514</u>	<u>\$ 1,204,204</u>	<u>\$ 52,690</u>	<u>5</u>



### Kenai Peninsula Borough School District 2003-2004 Budget

Fund: 100 General Fund - Expenditures  
Location: 39 Nikiski Elementary

07/07/03

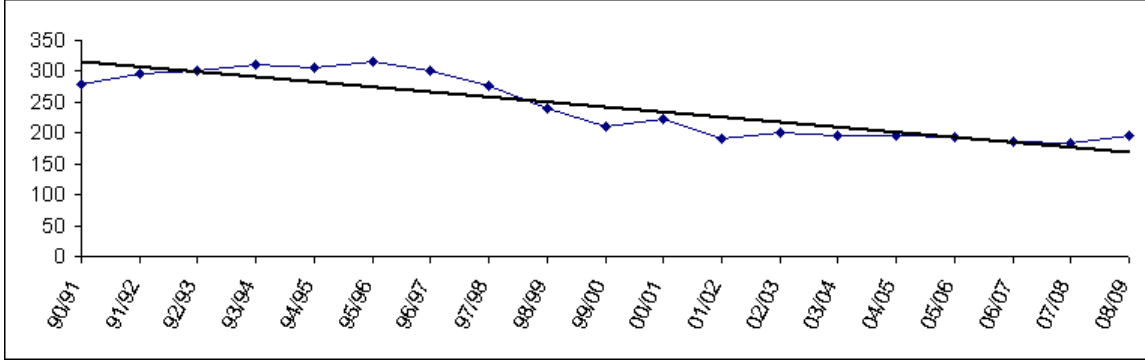
1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
211.00	222.00	191.00	Enrollment in ADM (K-6)	175.00	200.00	196.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.50	9.00	9.00	Teachers	7.50	7.50	8.00
1.00	1.00	1.00	Specialists	1.00	1.00	1.00
2.00	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
0.88	1.76	0.56	Special Ed Aides	0.56	2.45	2.45
1.00	0.88	0.35	Nurse	0.35	0.40	0.40
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	3.00	3.00	Custodians	3.00	3.00	2.00
<u>18.88</u>	<u>19.64</u>	<u>17.91</u>	Totals	<u>16.41</u>	<u>18.35</u>	<u>17.85</u>

Nikiski Elementary School, located in Nikiski, Alaska, was originally constructed in 1963 with the most recent renovations being completed in 1982. The facility was originally built to house 500 students and currently houses 200 students in grades K-6. Nikiski is located on the Kenai Peninsula, 9 miles north of the City of Kenai.

Note: Nikiski Elementary and North Star Elementary Schools will be consolidated in FY05.

### Nikiski Elementary Enrollment History and Projections

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Nikiski Middle/High School, grades 7-12, opened in 1988; it was originally built to house 600 students and currently houses 481. Originally, students from Nikiski were bussed to Kenai, sometimes up to two hours one way. The community and students were excited to have a school of their own. The school still is the focal point for the Nikiski Community. Nikiski is located on the Kenai Peninsula, nine miles north of the City of Kenai. It is also known as Port Nikiski and Nikishka.

**School District  
get**

Date: 07/07/03

\$2,600,000	Actual	Actual	Actual	Budget	Budget	Budget	Original	Current	2003-04	Change	% Of
	1999-00	2000-01	2001-02	2002-03	2002-03	2003-04	2002-03	2002-03	Budget		Change
				Original	Current		Budget	Budget			
							\$ 151,310	\$ 153,008	\$ 157,564	\$ 4,556	3
1,477,082	1,333,091	1,375,275	3150 Teachers				1,356,931	1,348,928	1,302,432	(46,496)	(3)
77,012	62,283	71,959	3161 Extra-Duty Compensation Certified				80,046	80,046	81,759	1,713	2
2,809	2,360	2,060	3162 Emolument				2,060	2,360	2,060	(300)	(13)
(3,509)	9,596	3,190	3171 Substitute Certified w/Certificate				9,675	18,370	8,925	(9,445)	(51)
218	900	200	3172 Temporary Certified w/Certificate				-	-	-	-	-
23,499	5,277	-	3173 Long Term Substitute Certified				-	-	-	-	-
103,538	106,527	109,316	3180 Specialists - Certified				109,316	141,507	148,892	7,385	5
-	-	6,022	3220 Specialist - Nurse				-	9,993	10,528	535	5
39,824	54,604	52,764	3230 Tutors/Aides				59,262	38,950	40,563	1,613	4
96,604	86,051	82,554	3240 Support Staff				88,379	88,963	92,032	3,069	3
147,828	136,979	134,664	3250 Maintenance/Custodians				140,842	146,568	121,027	(25,541)	(17)
10,938	3,995	1,959	3272 Activity Bus Driver				-	-	-	-	-
16,432	9,581	11,638	3291 Substitute - Support				7,195	6,978	5,824	(1,154)	(17)
21,871	34,836	20,646	3292 Extra-Duty Compensation Support				18,275	18,275	15,947	(2,328)	(13)
3,172	5,385	9,215	3294 Temporary Salaries - Support				-	50	-	(50)	(100)
853	1,395	1,446	3295 Overtime - Support				1,500	1,500	1,500	-	-
20,057	20,156	32,170	3296 Substitute Certified w/o Certificate				9,675	12,765	8,925	(3,840)	(30)
557,670	531,022	529,375	3500 Employee Benefits				535,242	565,120	560,923	(4,197)	(1)
<u>2,742,695</u>	<u>2,552,630</u>	<u>2,601,803</u>	Subtotal - Personnel Services				<u>2,569,708</u>	<u>2,633,381</u>	<u>2,558,901</u>	<u>(74,480)</u>	<u>(3)</u>
3,758	4,397	4,067	4200 Travel				3,175	3,407	3,175	(232)	(7)
18,667	20,204	25,802	4250 Extra Curricular Travel				24,316	23,222	-	(23,222)	(100)
195	79	50	4310 Water And Sewage				50	50	51	1	2
11,048	9,744	9,813	4320 Garbage				9,813	9,813	10,009	196	2
5,846	6,403	6,561	4331 Postage				2,765	6,095	2,765	(3,330)	(55)
22,202	26,735	21,572	4332 Telephone				20,756	20,756	20,756	-	-
137,661	159,293	185,804	4360 Electricity				185,804	185,804	189,520	3,716	2
21,189	20,398	26,853	4380 Fuel for Heating				17,632	17,632	17,985	353	2
3,221	610	1,842	4402 Purchased Services				2,125	750	2,125	1,375	183
13,728	11,801	9,016	4408 Purchased Service - Copier				14,719	10,390	10,692	302	3
1,234	2,445	2,464	4409 Purchased Service - RISO				-	2,400	2,400	-	-
4,279	3,864	3,863	4410 Rental				5,135	3,635	3,635	-	-
4,741	2,384	847	4430 Repair & Maintenance Agreement				3,628	3,073	3,628	555	18
82,686	54,302	112,059	4501 Supplies				68,581	66,359	69,885	3,526	5
7,750	6,450	6,344	4502 Discretionary Material				6,450	6,350	5,950	(400)	(6)
-	-	8	4580 Gas & Oil				-	-	-	-	-
6,555	3,977	2,699	4901 Other Expenses				2,925	2,925	2,925	-	-
1,250	1,250	1,574	4903 Professional Dues				1,250	1,250	1,250	-	-
<u>346,010</u>	<u>334,336</u>	<u>421,238</u>	Subtotal - Other				<u>369,124</u>	<u>363,911</u>	<u>346,751</u>	<u>(17,160)</u>	<u>(5)</u>
540	3,761	34,492	5101 Equipment				-	7,248	7,048	(200)	(3)



91,042	5,066	10,670	5102 Equipment-Technology	-	355	-	(355)	-
91,582	8,827	45,162	Subtotal - Equipment	-	7,603	7,048	(555)	(7)
<u>\$ 3,180,287</u>	<u>\$ 2,895,793</u>	<u>3,068,203</u>	Location Totals	<u>\$ 2,938,832</u>	<u>\$ 3,004,895</u>	<u>\$ 2,912,700</u>	<u>\$ (92,195)</u>	(3)

**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
498.00	473.00	494.00	Enrollment in ADM (7-12)	481.00	481.00	495.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
28.62	25.12	24.62	Teachers	24.12	24.13	21.13
2.00	1.88	2.13	Specialists	2.13	2.62	2.62
5.13	4.25	4.00	Special Ed Teachers	4.00	4.00	4.00
-	-	-	Nurse	-	0.35	0.35
2.01	2.64	2.64	Special Ed Aides	2.64	1.76	1.76
4.00	3.50	3.85	Support	3.85	3.50	3.50
6.00	6.00	6.00	Custodians	6.00	6.00	4.50
<u>49.76</u>	<u>45.39</u>	<u>45.24</u>	Totals	<u>44.74</u>	<u>44.36</u>	<u>39.86</u>

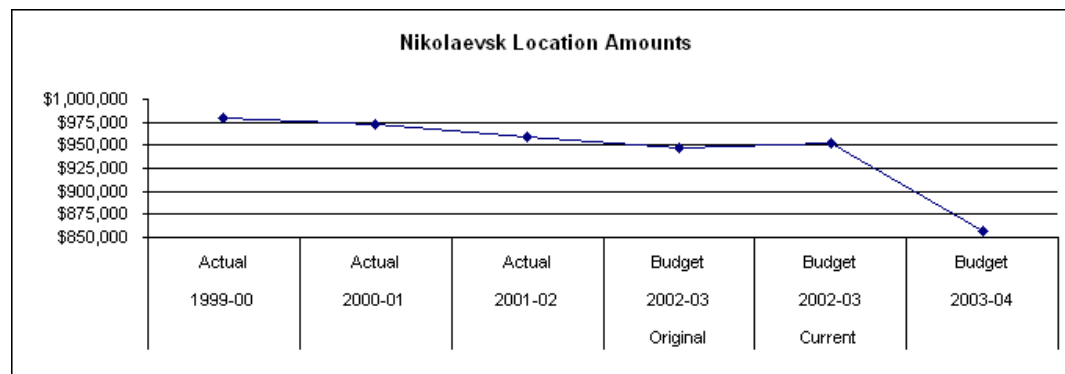
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 38 Nikolaevsk Elementary / High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 72,549	\$ 70,929	66,640	3130 Principal/Assistant Principal	\$ 66,640	\$ 69,918	\$ 71,911	\$ 1,993	3
402,191	373,486	339,341	3150 Teachers	339,893	349,367	283,794	(65,573)	(19)
14,143	13,243	13,828	3161 Extra-Duty Compensation Certified	17,713	17,713	17,713	-	-
400	-	-	3162 Emolument	-	450	-	(450)	(100)
5,754	3,188	600	3171 Substitute Certified w/Certificate	2,850	3,300	2,250	(1,050)	(32)
28,998	44,532	56,407	3180 Specialists - Certified	56,959	59,124	62,820	3,696	6
-	-	7,535	3220 Specialist - Nurse	7,757	8,245	8,703	458	6
92,796	97,694	99,734	3230 Tutors/Aides	101,124	81,984	84,523	2,539	3
24,579	25,404	26,260	3240 Support Staff	26,260	28,345	27,811	(534)	(2)
42,334	36,342	40,315	3250 Maintenance/Custodians	40,936	42,012	28,810	(13,202)	(31)
8,959	6,662	5,314	3291 Substitute - Support	4,407	3,900	3,468	(432)	(11)
4,809	5,013	920	3292 Extra-Duty Compensation Support	3,391	3,391	3,391	-	-
-	707	104	3294 Temporary Salaries - Support	-	-	-	-	-
177	-	77	3295 Overtime - Support	-	-	-	-	-
5,008	5,612	8,101	3296 Substitute Certified w/o Certificate	2,850	2,850	2,250	(600)	(21)
191,305	197,287	191,538	3500 Employee Benefits	190,284	195,147	178,677	(16,470)	(8)
894,002	- 880,099	- 856,714	Subtotal - Personnel Services	861,064	865,746	776,121	(89,625)	(10)
1,704	1,420	528	4200 Travel	1,500	1,500	1,500	-	-
3,415	4,789	5,441	4250 Extra Curricular Travel	3,055	3,029	-	(3,029)	(100)
2,199	3,434	3,908	4310 Water And Sewage	3,608	3,608	3,680	72	2
1,672	1,961	2,260	4320 Garbage	2,260	2,260	2,305	45	2
1,272	1,177	586	4331 Postage	825	825	825	-	-
3,277	8,750	7,404	4332 Telephone	6,932	6,932	6,932	-	-
24,382	24,187	27,167	4360 Electricity	26,935	26,935	27,474	539	2
16,220	20,799	14,491	4380 Fuel for Heating	17,243	17,243	17,588	345	2
190	-	-	4402 Purchased Services	517	517	517	-	-
3,393	2,993	2,492	4408 Purchased Service - Copier	3,703	2,614	2,117	(497)	(19)
-	-	-	4410 Rental	75	75	75	-	-
590	140	44	4430 Repair & Maintenance Agreement	731	731	731	-	-
20,375	17,009	20,399	4501 Supplies	14,280	16,473	12,322	(4,151)	(25)
2,200	2,100	1,700	4502 Discretionary Material	1,900	1,900	1,500	(400)	(21)
1,782	1,116	664	4901 Other Expenses	1,379	379	1,379	1,000	264
625	625	625	4903 Professional Dues	625	625	625	-	-
83,296	90,500	87,709	Subtotal - Other	85,568	85,646	- 79,570	(6,076)	(7)
1,763	1,230	13,701	5101 Equipment	-	1,217	1,217	(1,217)	(100)
949	173	260	5102 Equipment-Technology	-	-	-	-	-
2,712	1,403	13,961	Subtotal - Equipment	-	1,217	1,217	(1,217)	(100)
<u>\$ 980,010</u>	<u>\$ 972,002</u>	<u>958,384</u>	Location Totals	<u>\$ 946,632</u>	<u>\$ 952,609</u>	<u>\$ 856,908</u>	<u>\$ (96,918)</u>	(10)



**Kenai Peninsula Borough School District  
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

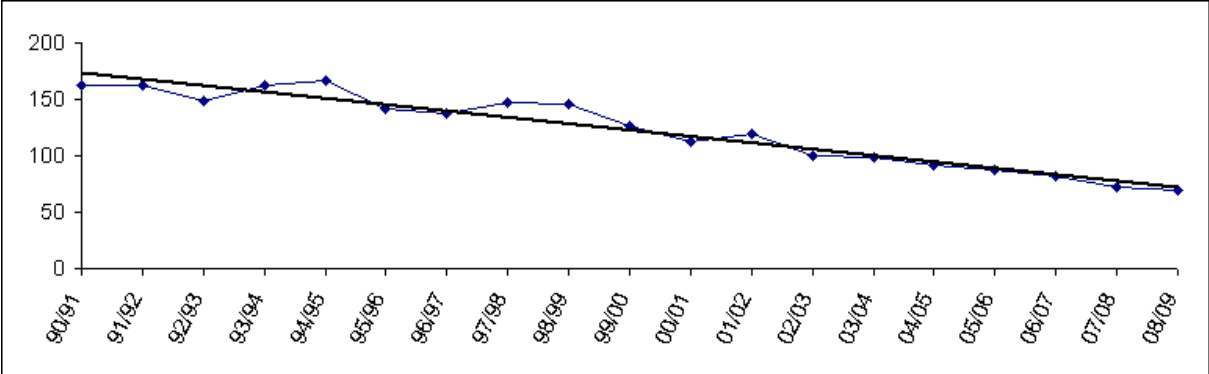
7/7/03

Location: 38 Nikolaevsk Elementary / High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
127.00	113.00	119.00	Enrollment in ADM (K-12)	121.00	100.00	98.00
<b>Staff in FTE</b>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
8.50	7.50	6.50	Teachers	6.50	6.50	4.50
0.50	1.00	1.25	Specialists	1.25	1.25	1.25
1.00	1.00	0.75	Special Ed Teachers	0.75	0.75	0.75
2.64	1.76	1.76	Special Ed Aides	1.76	0.88	0.88
-	-	-	Nurse	-	0.25	0.25
1.76	2.64	2.64	Aides	2.64	2.64	2.64
1.00	1.00	1.25	Support	1.25	1.00	1.00
1.75	1.75	1.75	Custodians	1.75	1.75	1.00
<u>18.15</u>	<u>17.65</u>	<u>16.90</u>	Totals	<u>16.90</u>	<u>16.02</u>	<u>13.27</u>

Nikolaevsk School, located in Nikolaevsk, Alaska, was originally constructed in 1976 with the most recent renovations being completed in 1981. The facility was originally built to house 250 students and currently houses 100 students in grades K-12. Nikolaevsk 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, and is a very high performing school. Recent improvements to the area include the completion of the paving project to the village and also the state of the art gymnasium that was completed in February 2002. The Village of Nikolaevsk was founded as a Russian Old Believer community in 1968. Five brothers purchased one square mile of land. Currently, approximately 75% of the student population speak Russian as their first language.

Nikolaevsk Elementary/High Enrollment and History Projections



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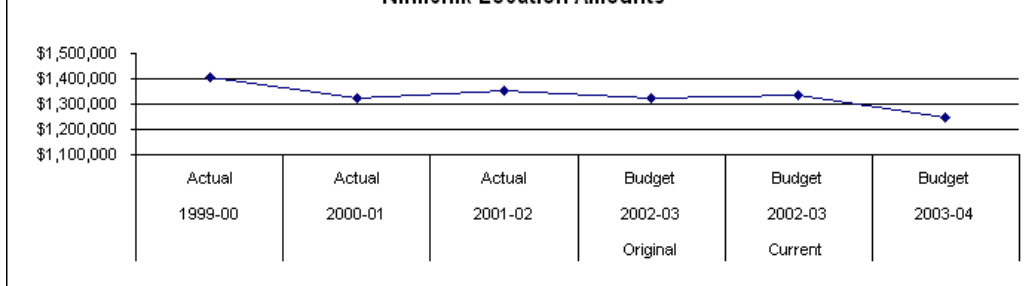
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 68,585	\$ 69,650	71,315	3130 Principal/Assistant Principal	\$ 71,315	\$ 74,289	\$ 76,623	\$ 2,334	3
675,624	624,937	626,735	3150 Teachers	616,081	627,259	568,133	(59,126)	(9)
26,182	24,600	18,060	3161 Extra-Duty Compensation Certified	31,739	31,739	32,699	960	3
592	592	592	3162 Emolument	592	592	592	-	-
15,921	10,365	10,471	3171 Substitute Certified w/Certificate	4,350	5,235	3,750	(1,485)	(28)
767	100	831	3172 Temporary Certified w/Certificate	-	-	-	-	-
66,223	40,631	42,360	3180 Specialists - Certified	42,359	42,444	44,520	2,076	5
-	-	19,766	3220 Specialist - Nurse	18,770	11,469	12,035	566	5
41,069	41,831	44,132	3240 Support Staff	58,884	46,740	48,061	1,321	3
74,174	75,445	70,965	3250 Maintenance/Custodians	70,983	74,484	66,462	(8,022)	(11)
1,504	1,553	864	3291 Substitute - Support	3,168	3,773	2,477	(1,296)	(34)
10,812	9,230	15,125	3292 Extra-Duty Compensation Support	8,391	8,391	7,431	(960)	(11)
302	18	741	3294 Temporary Salaries - Support	-	1,800	-	(1,800)	(100)
471	7,161	5,828	3296 Substitute Certified w/o Certificate	4,350	4,425	3,750	(675)	(15)
250,917	257,167	235,928	3500 Employee Benefits	242,233	252,025	240,288	(11,737)	(5)
<u>1,233,143</u>	<u>1,163,280</u>	<u>1,163,713</u>	Subtotal - Personnel Services	<u>1,173,215</u>	<u>1,184,665</u>	<u>1,106,821</u>	<u>(77,844)</u>	<u>(7)</u>
293	671	889	4200 Travel	1,130	1,130	1,130	-	-
6,029	6,955	5,931	4250 Extra Curricular Travel	10,699	11,234	-	(11,234)	(100)
337	310	350	4310 Water And Sewage	350	350	357	7	2
1,763	1,772	1,633	4320 Garbage	1,633	1,633	1,666	33	2
3,715	1,438	1,475	4331 Postage	1,481	2,301	1,481	(820)	(36)
8,960	8,673	7,587	4332 Telephone	7,495	7,495	7,495	-	-
47,273	45,645	49,775	4360 Electricity	49,775	49,775	50,771	996	2
41,969	48,548	46,059	4380 Fuel for Heating	38,110	38,110	38,872	762	2
-	80	880	4402 Purchased Services	438	50	438	388	776
4,833	5,377	4,254	4408 Purchased Service - Copier	5,875	4,147	3,823	(324)	(8)
452	360	360	4410 Rental	423	423	423	-	-
1,241	1,122	236	4430 Repair & Maintenance Agreement	2,289	511	2,089	1,578	309
35,579	32,229	36,957	4501 Supplies	25,937	27,678	24,478	(3,200)	(12)
3,032	2,850	2,700	4502 Discretionary Material	2,900	2,950	2,500	(450)	(15)
1,622	1,078	566	4901 Other Expenses	1,172	1,047	1,172	125	12
625	625	675	4903 Professional Dues	640	640	640	-	-
<u>157,723</u>	<u>157,733</u>	<u>160,327</u>	Subtotal - Other	<u>150,347</u>	<u>149,474</u>	<u>137,335</u>	<u>(12,139)</u>	<u>(8)</u>
13,433	3,821	30,116	5101 Equipment	-	2,579	2,579	-	-
-	374	675	5102 Equipment-Technology	-	530	-	(530)	(100)
<u>13,433</u>	<u>4,195</u>	<u>30,791</u>	Subtotal - Equipment	<u>-</u>	<u>3,109</u>	<u>2,579</u>	<u>(530)</u>	<u>(17)</u>
<u>\$ 1,404,299</u>	<u>\$ 1,325,208</u>	<u>1,354,831</u>	Location Totals	<u>\$ 1,323,562</u>	<u>\$ 1,337,248</u>	<u>\$ 1,246,735</u>	<u>\$ (90,513)</u>	<u>(7)</u>

### Ninilchik Location Amounts



### Kenai Peninsula Borough School District 2003-2004 Budget

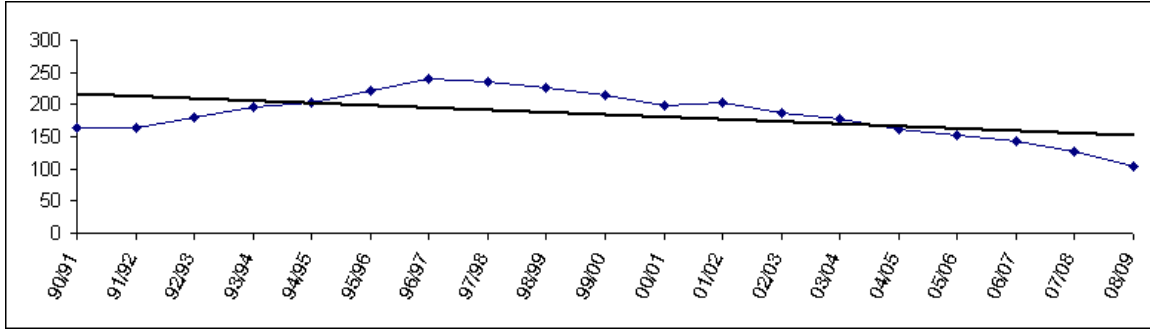
Fund: 100 General Fund - Expenditures

07/07/03

Location: 02 Ninilchik Elementary / High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
215.00	199.00	204.00	Enrollment in ADM (K-12)	192.00	186.00	177.00
			<b>Staff in FTE</b>			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	11.50	11.00	Teachers	10.75	11.00	8.75
1.25	0.75	0.75	Specialists	0.75	0.75	0.75
2.00	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
-	-	-	Nurse	-	0.30	0.30
1.50	1.50	2.00	Support	2.50	1.50	1.50
3.00	3.00	3.00	Custodians	3.00	3.00	2.50
<u>21.75</u>	<u>19.75</u>	<u>19.75</u>	Totals	<u>20.00</u>	<u>19.55</u>	<u>16.80</u>

Ninilchik School, located in Ninilchik, Alaska, was originally constructed in 1950 with the most recent renovations being completed in 1997. The facility was originally built to house 250 students and currently houses 186 students in grades K-12. Ninilchik lies on the west coast of the Kenai Peninsula on the Sterling Highway, 38 miles southwest of the City of Kenai. Ninilchik School's student population comes from a vast area located between Kasilof and Anchor Point. Students travel as many as 30 miles, one way, to come to school each day. Students at Ninilchik have received much recognition, both academically and athletically. The wrestling team was state runner-up in the 2A class. The State Ocean Bowl "Team Abyss" won the presentation portion of the contest, and "Team Slime" was the highest scoring quiz bowl team in the competition. The girls' basketball team was undefeated in their league and won the region title for the tenth consecutive year. The boys' team won their first region title in 15 years. One of the elementary students won the ferry naming contest sponsored by the State of Alaska, allowing her essay to hang in the ferry for its life. A high school student won first place in the painting portion of the Kenai Peninsula Borough Student Art Show, and another student was state champion in the 400 meter run. Additionally, Ninilchik School students have always scored well on standardized tests, when averaged with the rest of the district and nation.



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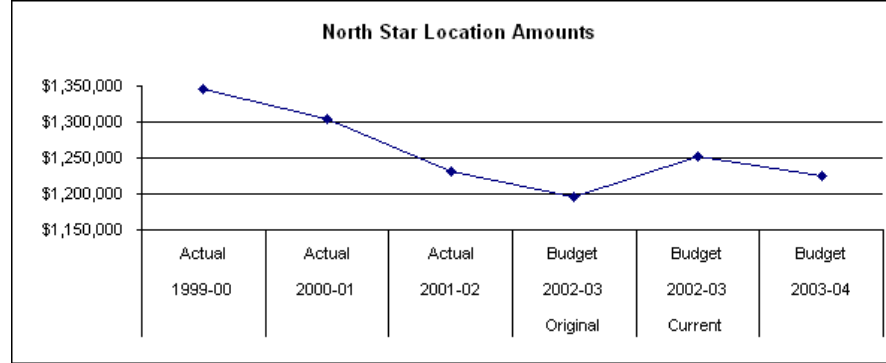
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures  
Location: 52 North Star Elementary

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 69,213	\$ 69,422	70,864	3130 Principal/Assistant Principal	\$ 70,864	\$ 69,918	\$ 71,911	\$ 1,993	3
684,961	639,897	608,802	3150 Teachers	608,938	639,134	597,554	(41,580)	(7)
1,472	1,104	552	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
6,912	1,450	3,600	3171 Substitute Certified w/Certificate	4,200	5,745	3,750	(1,995)	(35)
800	337	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
2,939	23,271	6,771	3173 Long Term Substitute Certified	-	-	-	-	-
50,424	68,693	37,034	3180 Specialists - Certified	37,034	39,201	40,911	1,710	4
23,686	-	19,959	3220 Specialist - Nurse	20,039	18,684	19,047	363	2
19,676	13,830	20,639	3230 Tutors/Aides	20,639	29,781	30,765	984	3
23,912	24,704	24,390	3240 Support Staff	24,390	26,269	27,719	1,450	6
57,999	61,742	58,987	3250 Maintenance/Custodians	61,807	61,857	63,924	2,067	3
7,736	4,755	5,981	3291 Substitute - Support	2,828	3,652	3,052	(600)	(16)
368	368	184	3292 Extra-Duty Compansation Support	-	-	-	-	-
2,464	1,424	36	3294 Temporary Salaries - Support	-	-	-	-	-
620	-	-	3295 Overtime - Support	-	-	-	-	-
9,113	13,744	13,833	3296 Substitute Certified w/o Certificate	4,200	4,275	3,750	(525)	(12)
249,824	242,477	227,080	3500 Employee Benefits	226,482	235,943	247,378	11,435	5
<u>1,212,119</u>	<u>1,167,218</u>	<u>1,098,712</u>	Subtotal - Personnel Services	<u>1,082,893</u>	<u>- 1,135,931</u>	<u>1,111,233</u>	<u>- (24,698)</u>	<u>(2)</u>
1,315	569	1,488	4200 Travel	798	1,055	798	(257)	(24)
166	79	50	4310 Water And Sewage	50	50	51	1	2
3,155	2,909	3,418	4320 Garbage	3,418	3,418	3,486	68	2
241	387	254	4331 Postage	450	401	450	49	12
28,382	10,428	11,267	4332 Telephone	10,842	10,842	10,842	-	-
47,028	43,731	44,414	4360 Electricity	44,414	44,414	45,302	888	2
11,963	13,324	15,018	4380 Fuel for Heating	12,835	12,835	13,092	257	2
101	-	-	4402 Purchased Services	195	282	195	(87)	(31)
6,543	7,065	5,974	4408 Purchased Service - Copier	8,140	5,452	5,206	(246)	(5)
1,065	2,644	2,400	4409 PurchasedService - Riso	-	2,200	2,400	200	9
820	604	1,218	4430 Repair & Maintenance Agreement	1,425	260	1,425	1,165	448
29,608	50,343	28,324	4501 Supplies	25,780	25,371	23,780	(1,591)	(6)
3,600	2,450	2,800	4502 Discretional Material	2,800	2,450	2,500	50	2
-	8	-	4580 Gas and Oil	-	-	-	-	-
279	681	125	4901 Other Expenses	375	-	375	375	-
640	699	786	4903 Professional Dues	640	640	640	-	-
<u>134,906</u>	<u>- 135,921</u>	<u>- 117,536</u>	Subtotal - Other	<u>112,162</u>	<u>- 109,670</u>	<u>110,542</u>	<u>- 872</u>	<u>1</u>
675	-	15,124	5101 Equipment	-	3,956	3,502	(454)	(11)
(1,642)	380	250	5102 Equipment-Technology	-	1,925	-	(1,925)	(100)
<u>(967)</u>	<u>- 380</u>	<u>- 15,374</u>	Subtotal - Equipment	<u>-</u>	<u>- 5,881</u>	<u>- 3,502</u>	<u>- (2,379)</u>	<u>(40)</u>
<u>\$ 1,346,058</u>	<u>\$ 1,303,519</u>	<u>1,231,622</u>	Location Totals	<u>\$ 1,195,055</u>	<u>\$ 1,251,482</u>	<u>\$ 1,225,277</u>	<u>\$ (26,205)</u>	<u>(2)</u>





**Kenai Peninsula Borough School District  
2003-2004 Budget**

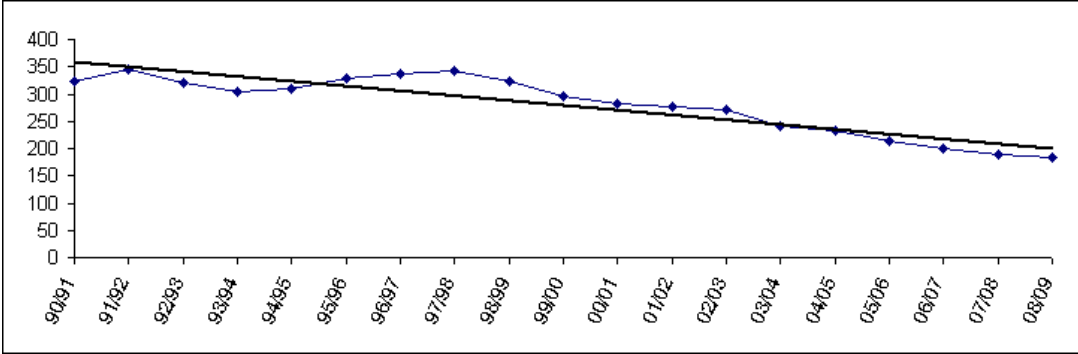
Fund: 100 General Fund - Expenditures  
Location: 52 North Star Elementary

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
295.00	281.00	277.00	Enrollment in AD	266.00	272.00	241.00
<b>Staff in FTE</b>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.75	12.25	11.25	Teachers	11.25	11.50	9.75
0.75	0.75	0.75	Specialists	0.75	0.75	0.75
1.50	2.00	1.00	Special Ed Teac	1.00	1.00	1.00
0.82	0.44	0.88	Special Ed Aides	0.88	1.32	1.32
0.70	-	0.53	Nurse	0.53	0.48	0.48
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	2.50
<u>22.02</u>	<u>19.94</u>	<u>18.91</u>	Totals	<u>18.91</u>	<u>19.55</u>	<u>17.80</u>

North Star Elementary School, located in Nikiski, Alaska, was constructed in 1987. The facility was originally built to house 500 students and currently houses 272 students in grades K-6. Nikiski is located on the Kenai Peninsula, 9 miles north of the City of Kenai. It is also known as Port Nikiski and Nikishka.

Note: Nikiski Elementary and North Star Elementary schools will be consolidated in FY05.



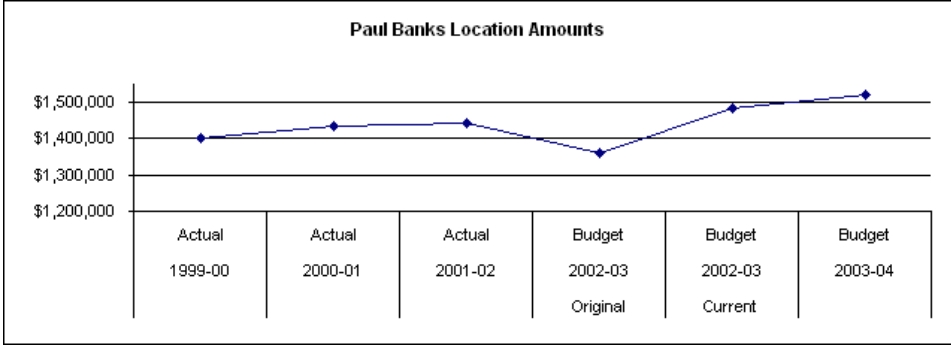
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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 70,065	\$ 68,451	69,761	3130 Principal/Assistant Principal	\$ 69,774	\$ 70,983	\$ 72,977	\$ 1,994	3
709,177	718,491	718,729	3150 Teachers	664,053	754,527	765,879	11,352	2
9,466	8,549	11,886	3171 Substitute Certified w/Certificate	4,200	5,550	4,500	(1,050)	(19)
50	-	300	3172 Temp Certified w/Certificate	-	-	-	-	-
-	7,548	-	3173 Long Term Substitute Certified	-	-	-	-	-
51,674	57,441	57,372	3180 Specialists - Certified	57,372	58,372	60,897	2,525	4
37,951	38,329	37,538	3220 Specialist - Nurse	37,112	37,800	38,554	754	2
62,289	48,962	71,314	3230 Tutors/Aides	70,849	65,736	65,885	149	0
29,979	31,345	31,658	3240 Support Staff	31,658	32,070	32,614	544	2
51,967	53,048	43,967	3250 Maintenance/Custodians	51,859	51,182	52,704	1,522	3
6,390	3,262	4,076	3291 Substitute - Support	4,015	3,796	3,796	-	-
304	266	4,451	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	43	3295 Overtime - Support	-	-	-	-	-
1,728	3,230	3,434	3296 Substitute Certified w/o Certificate	4,200	4,650	4,500	(150)	(3)
261,635	263,224	265,151	3500 Employee Benefits	257,022	289,369	307,421	18,052	6
1,292,675	- 1,302,146	- 1,319,680	Subtotal - Personnel Services	1,252,114	1,374,035	1,409,727	35,692	3
3,234	1,134	1,053	4200 Travel	1,300	728	1,300	572	79
4,756	4,705	5,070	4310 Water And Sewage	5,070	5,070	5,171	101	2
3,414	3,322	4,286	4320 Garbage	4,286	4,286	4,372	86	2
792	848	1,025	4331 Postage	1,200	1,200	1,200	-	-
5,410	10,424	7,661	4332 Telephone	7,253	7,253	7,253	-	-
33,484	34,984	36,587	4360 Electricity	34,010	34,010	34,690	680	2
24,239	23,552	22,738	4380 Fuel for Heating	22,938	22,938	23,397	459	2
365	416	94	4402 Purchased Services	373	198	373	175	88
5,273	5,856	4,514	4408 Purchased Service - Copier	5,967	4,552	4,666	114	3
1,011	645	1,107	4430 Repair & Maintenance Agreement	1,125	625	1,125	500	80
21,096	43,541	15,572	4501 Supplies	19,185	23,319	20,453	(2,866)	(12)
2,500	2,700	2,300	4502 Discretionary Material	2,800	3,100	3,000	(100)	(3)
1,435	775	944	4901 Other Expenses	1,429	162	1,429	1,267	782
640	640	640	4903 Professional Dues	640	640	640	-	-
107,649	- 133,542	- 103,591	Subtotal - Other	107,576	108,081	109,069	988	1
600	380	18,617	5101 Equipment	-	2,961	2,961	-	-
-	267	2,397	5102 Equipment-Technology	-	-	-	-	-
600	- 647	- 21,014	Subtotal - Equipment	-	2,961	- 2,961	-	-
\$ 1,400,924	\$ 1,436,335	1,444,285	Location Totals	\$ 1,359,690	\$ 1,485,077	\$ 1,521,757	\$ 36,680	2



**Kenai Peninsula Borough School District  
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

07/07/03

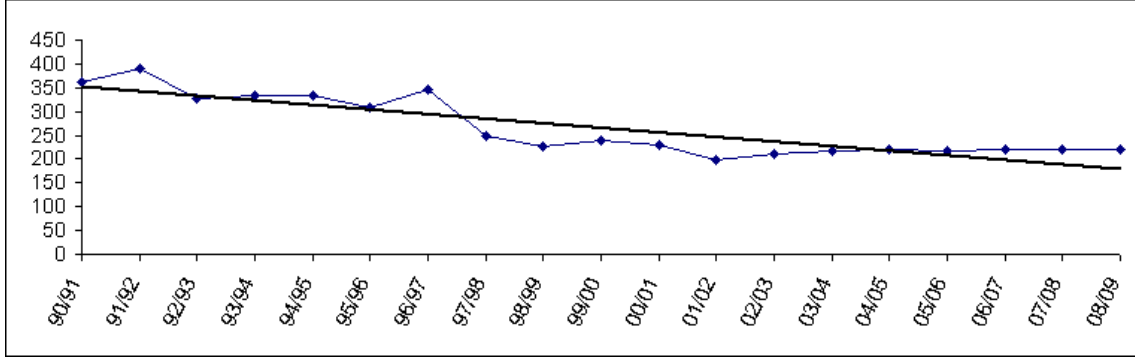
Location: 33 Paul Banks Elementary

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
239.00	229.00	199.00	Enrollment in ADM (PS-2)	195.00	212.00	216.00
<b>Staff in FTE</b>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.50	10.50	Teachers	9.00	10.50	10.00
-	-	1.00	Specialists	1.00	1.00	1.00
4.00	4.00	3.00	Special Ed Teachers	3.00	3.00	3.00
2.64	2.14	3.02	Special Ed Aides	3.02	2.64	2.64
1.00	1.00	0.95	Nurse	0.95	0.95	0.95
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodians	2.00	2.00	2.00
<u>22.14</u>	<u>21.64</u>	<u>22.47</u>	Totals	<u>20.97</u>	<u>22.09</u>	<u>21.59</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 212 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 collaborate to provide instruction, intervention and enrichment for all students. Parent involvement is strong and consistent.

**Paul Banks Elementary Enrollment History and Projections**

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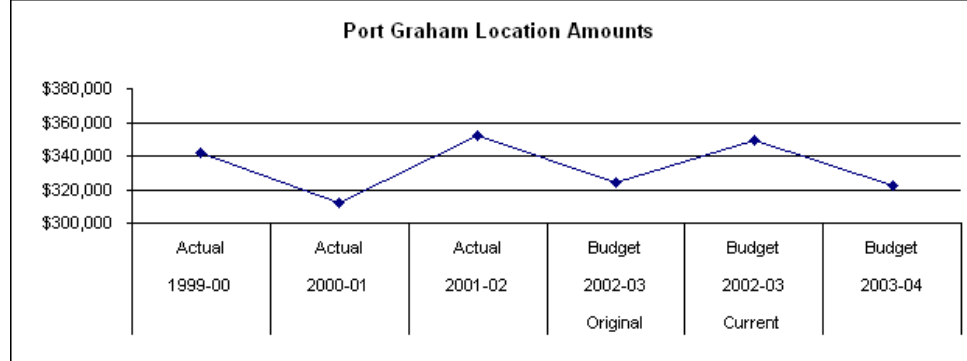
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 40 Port Graham Elementary / High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 165,974	\$ 144,437	176,176	3150 Teachers	\$ 158,993	\$ 146,196	\$ 128,480	\$ (17,716)	(12)
368	-	-	3161 Extra-Duty Compensation Certified	736	736	736	-	-
270	-	-	3171 Substitute Certified w/Certificate	975	1,155	825	(330)	(29)
-	-	1,617	3220 Specialist - Nurse	1,877	5,201	5,465	264	5
6,297	8,817	-	3230 Tutors/Aides	-	17,590	18,414	824	5
9,212	9,459	9,836	3240 Support Staff	9,742	10,483	11,021	538	5
13,278	13,094	5,753	3250 Maintenance/Custodians	13,198	13,888	9,507	(4,381)	(32)
3,126	1,193	423	3291 Substitute - Support	749	1,308	1,164	(144)	(11)
368	736	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
-	374	3,888	3294 Temporary Salaries - Support	-	-	-	-	-
-	61	-	3295 Overtime - Support	-	-	-	-	-
4,147	1,402	2,630	3296 Substitute Certified w/o Certificate	975	975	825	(150)	(15)
61,873	59,754	58,721	3500 Employee Benefits	53,219	64,115	60,101	(4,014)	(6)
264,913	- 239,327	- 259,044	Subtotal - Personnel Services	240,464	261,647	236,538	(25,109)	(10)
-	-	-	4100 Professional-Tech Service	-	250	250	-	-
3,030	2,398	2,536	4200 Travel	2,232	2,232	2,232	-	-
489	217	645	4250 Extra Curricular Travel	554	554	-	(554)	(100)
644	1,231	775	4310 Water And Sewage	775	775	791	16	2
99	72	-	4331 Postage	394	394	394	-	-
12,217	14,516	21,047	4332 Telephone	21,046	22,666	21,046	(1,620)	(7)
13,216	14,367	15,734	4360 Electricity	18,002	18,002	18,362	360	2
33,196	29,347	33,078	4380 Fuel for Heating	31,554	31,554	32,185	631	2
1,895	2,176	2,401	4401 Freight Costs	1,875	1,875	1,875	-	-
-	-	390	4402 Purchased Services	-	672	672	-	-
1,530	1,331	1,368	4408 Purchased Service - Copier	979	691	691	-	-
249	11	-	4430 Repair & Maintenance Agreement	345	842	345	(497)	(59)
7,376	5,372	4,805	4501 Supplies	4,745	4,995	4,783	(212)	(4)
600	600	600	4502 Discretionary Material	650	650	550	(100)	(15)
101	84	98	4580 Gas And Oil	75	75	75	-	-
1,038	692	645	4901 Other Expenses	200	200	200	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
76,320	73,054	84,762	Subtotal - Other	84,066	87,067	85,091	(1,976)	(2)
360	-	7,976	5101 Equipment	-	978	978	-	-
\$ 341,593	\$ 312,381	351,782	Location Totals	\$ 324,530	\$ 349,692	\$ 322,607	\$ (27,085) \$ -	(12)



**Kenai Peninsula Borough School District  
2003-2004 Budget**

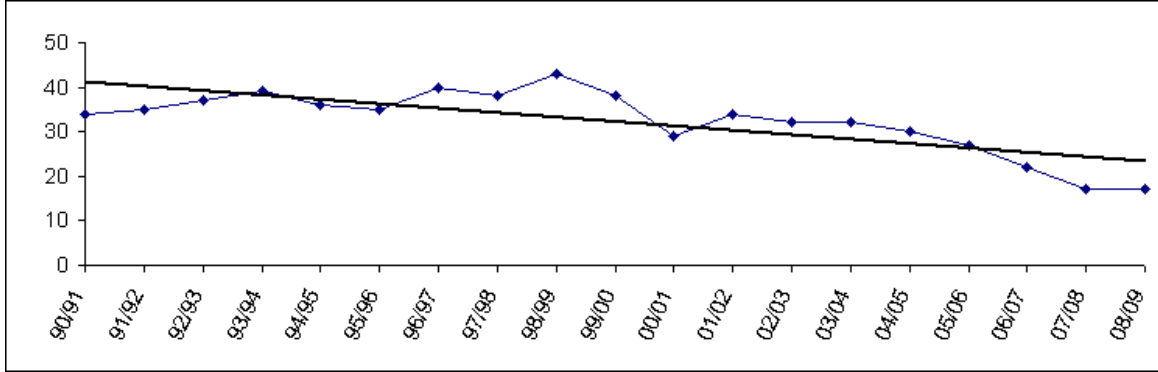
Fund: 100 General Fund - Expenditures

07/07/03

Location: 40 Port Graham Elementary / High

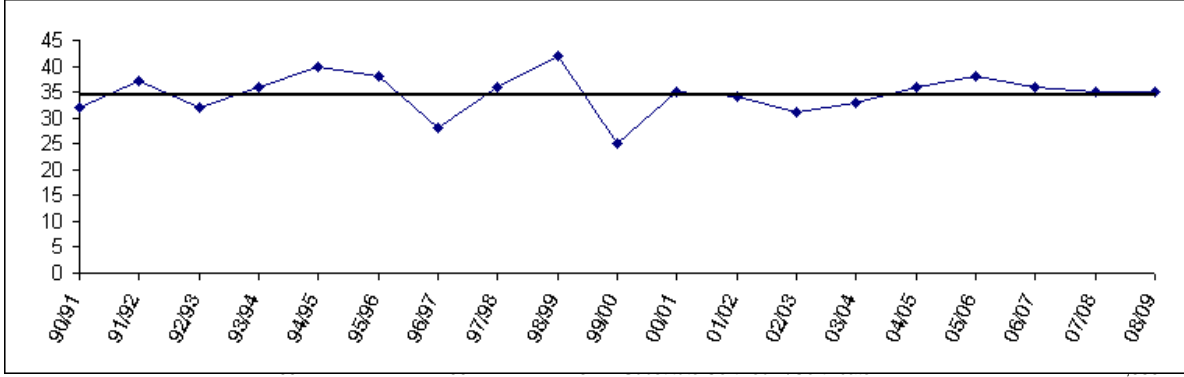
1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
38.00	29.00	34.00	Enrollment in ADM (K-1)	32.00	32.00	32.00
<u>Staff in FTE</u>						
4.00	3.00	4.00	Teachers	3.00	3.00	2.50
-	0.25	0.25	Special Ed Teachers	0.25	0.25	0.25
0.50	0.50	-	Special Ed Aides	-	-	0.38
-	-	-	Nurse	-	0.14	0.14
0.50	0.50	-	Aides	-	0.88	0.50
0.50	0.50	0.55	Support	0.55	0.50	0.50
0.75	0.75	0.75	Custodians	0.75	0.75	0.50
<u>6.25</u>	<u>5.50</u>	<u>5.55</u>	Totals	<u>4.55</u>	<u>5.52</u>	<u>4.77</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 and currently houses 32 students in grades K-10. The community is located at the southern end of the Kenai Peninsula on the shore of Port Graham. It is adjacent to Nanwalek, and 7.5 miles southwest of Seldovia.



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RICT

Date: 07/07/03

	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
	\$ 156,113	\$ 141,515	\$ (14,598)	(9)
	1,074	750	(324)	(30)
	2,915	3,302	387	13
13,992	6,247	6,717	470	7
6,760	6,462	6,001	(461)	(7)
229	576	704	128	22
4,222	-	-	-	-
9	567	-	(567)	(61)
17	-	35	35	206
-	84	126	42	50
40,605	44,750	54,152	9,402	21
193,659	208,447	266,895	68,448	33
85	-	-	-	-
3,958	180	680	500	27
615	329	230	(99)	(16)
600	490	590	100	17
114	61	150	89	78
2,292	2,114	2,319	205	9
6,177	4,327	5,213	886	14
-	-	295	295	29
602	684	553	(131)	(20)
14,112	14,112	14,112	-	-
24	-	300	300	1250
5,491	2,825	4,462	1,637	29
400	500	600	100	25
71	76	102	26	34
640	640	640	-	-
35,181	26,338	30,246	3,908	15
931	-	4,373	4,373	469
-	-	1,596	1,596	173
931	-	5,969	5,969	646
\$ 229,771	\$ 234,785	303,110	68,325	29

**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

07/07/03

1999-00	2000-01	2001-02		Original 2002-03	Current 2002-03	2003-04
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Account Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
25.00	35.00	34.00	Enrollment in ADM (K-11)	39.00	31.00	33.00
			<u>Staff in FTE</u>			
2.20	2.50	3.00	Teachers	3.50	3.00	2.50
0.88	0.88	0.88	Aides	0.88	0.88	0.88
-	-	-	Nurse	-	0.10	0.10
0.35	0.50	0.45	Support	0.60	0.35	0.50
0.38	0.38	0.38	Custodians	0.38	0.38	0.25
<u>3.81</u>	<u>4.26</u>	<u>4.71</u>	Totals	<u>5.36</u>	<u>4.71</u>	<u>4.23</u>

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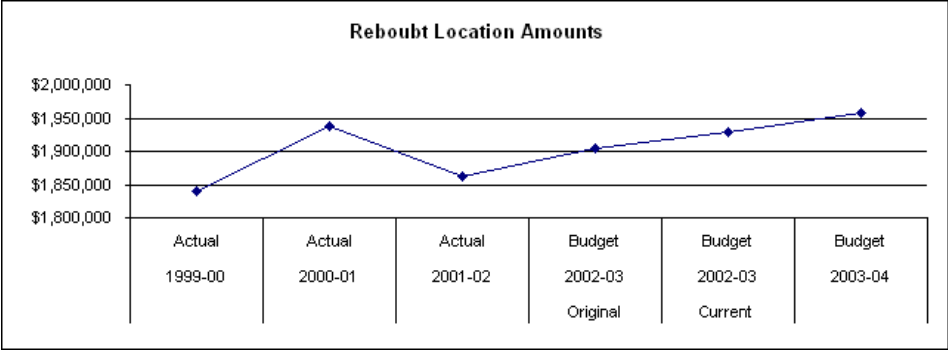
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 46 Redoubt Elementary

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 75,995	\$ 74,663	75,463	3130 Principal/Assistant Principal	\$ 75,463	\$ 78,348	\$ 80,578	\$ 2,230	3
950,788	966,237	945,993	3150 Teachers	1,012,356	1,017,372	1,012,048	(5,324)	(1)
1,104	1,472	1,676	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
425	-	-	3162 Emolument	-	88	-	(88)	(100)
15,675	16,227	11,537	3171 Substitute Certified w/Certificate	7,500	9,958	7,050	(2,908)	(29)
-	600	300	3172 Temp Certified w/Certificate	-	-	-	-	-
5,878	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
103,194	108,653	121,445	3180 Specialists - Certified	110,465	92,547	98,045	5,498	6
32,400	32,718	32,183	3220 Specialist - Nurse	33,398	33,704	34,366	662	2
77,374	78,903	45,061	3230 Tutors/Aides	50,603	51,517	52,743	1,226	2
39,971	40,198	41,636	3240 Support Staff	41,458	42,607	43,712	1,105	3
62,794	62,572	65,519	3250 Maintenance/Custodians	65,136	65,136	76,947	11,811	18
4,363	8,225	6,134	3291 Substitute - Support	4,090	4,482	4,401	(81)	(2)
3,096	2,886	1,405	3294 Temporary Salaries - Support	-	120	-	(120)	(100)
-	388	61	3295 Overtime - Support	-	-	-	-	-
6,611	9,073	11,729	3296 Substitute Certified w/o Certificate	7,500	7,500	7,050	(450)	(6)
356,411	384,269	366,040	3500 Employee Benefits	377,371	397,250	417,748	20,498	5
1,736,079	1,787,084	1,726,182	Subtotal - Personnel Services	1,786,812	1,802,101	1,836,160	34,059	2
82	48	56	4200 Travel	75	20	75	55	275
164	-	-	4250 Extra Curricular Travel	-	-	-	-	-
2,282	2,370	2,955	4310 Water And Sewage	2,955	2,955	3,014	59	2
3,231	2,945	3,562	4320 Garbage	3,562	3,562	3,633	71	2
551	470	559	4331 Postage	375	662	480	(182)	(27)
5,858	5,722	4,490	4332 Telephone	5,127	5,127	5,127	-	-
30,611	32,739	36,688	4360 Electricity	36,688	36,688	37,422	734	2
11,226	10,992	13,669	4380 Fuel for Heating	9,816	9,816	10,012	196	2
1,107	935	582	4402 Purchased Services	169	465	169	(296)	(64)
10,242	9,199	7,884	4408 Purchased Service - Copier	12,821	7,605	8,705	1,100	14
1,133	2,445	3,939	4409 Purchased Service - Riso	-	2,213	2,400	187	8
1,030	1,628	39	4430 Repair & Maintenance Agreement	1,530	435	1,425	990	228
27,416	74,965	35,745	4501 Supplies	37,800	39,846	36,520	(3,326)	(8)
4,600	4,650	4,770	4502 Discretionary Material	5,000	4,805	4,700	(105)	(2)
871	481	804	4901 Other Expenses	521	245	521	276	113
640	640	640	4903 Professional Dues	640	640	640	-	-
101,044	150,229	116,382	Subtotal - Other	117,079	115,084	114,843	(241)	-
1,966	112	18,879	5101 Equipment	-	10,787	5,742	(5,045)	(47)
1,833	-	250	5102 Equipment-Technology	-	829	-	(829)	(100)
3,799	112	19,129	Subtotal - Equipment	-	11,616	5,742	(5,874)	(51)
\$ 1,840,922	\$ 1,937,425	\$1,861,693	Location Totals	\$ 1,903,891	\$ 1,928,801	\$ 1,956,745	\$ 27,944	1



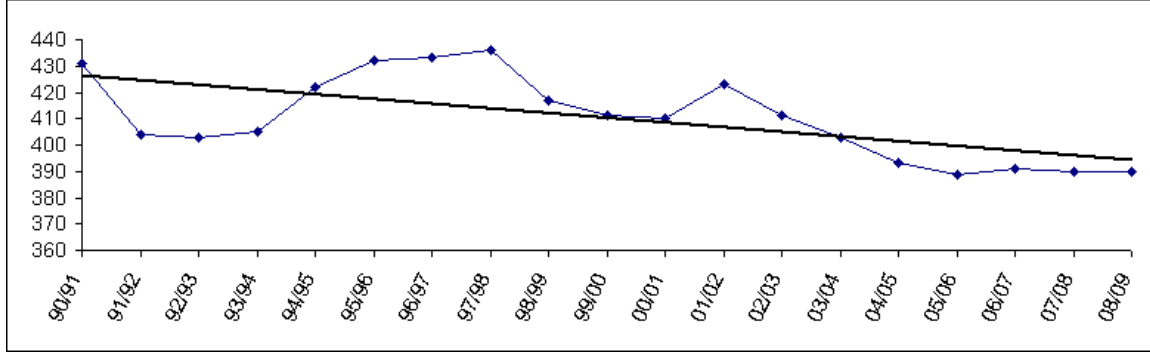
**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
411.00	410.00	423.00	Enrollment in ADM (K-6)	419.00	411.00	403.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.00	18.50	18.50	Teachers	19.00	19.00	17.50
0.50	0.50	2.00	Specialists	2.00	2.00	2.00
3.50	3.50	3.00	Special Ed Teachers	3.00	3.00	3.00
3.50	3.50	2.26	Special Ed Aides	2.26	2.26	2.26
0.88	0.88	0.84	Nurse	0.84	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodians	2.50	2.50	3.00
<u>31.38</u>	<u>31.88</u>	<u>31.60</u>	Totals	<u>32.10</u>	<u>32.14</u>	<u>31.14</u>

Redoubt Elementary School, located in Soldotna, Alaska, was constructed in 1978. The facility was originally built to house 500 students and currently houses 411 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.



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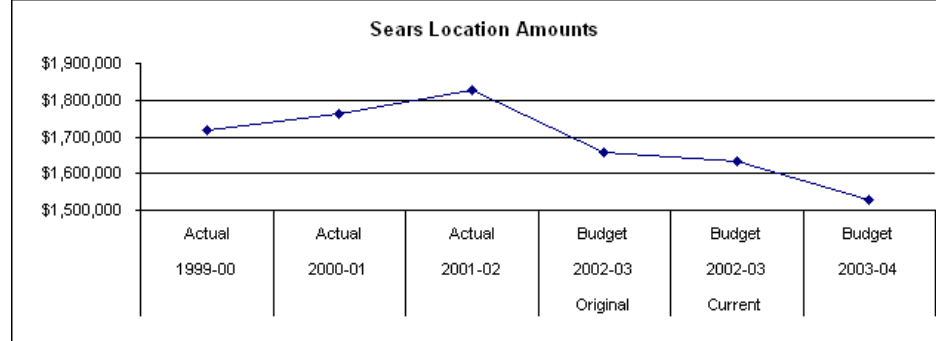
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 41 Sears Elementary

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 74,929	\$ 74,663	75,463	3130 Principal/Assistant Principal	\$ 75,463	\$ 78,348	\$ 80,578	\$ 2,230	3
977,603	953,618	964,273	3150 Teachers	894,437	868,140	787,933	(80,207)	(9)
869	-	-	3162 Emolument	-	-	-	-	-
11,048	13,733	24,899	3171 Substitute Certified w/Certificate	5,850	8,080	4,950	(3,130)	(39)
397	650	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	35,683	3,920	3173 Long Term Substitute Certified	-	-	-	-	-
32,411	41,423	80,589	3180 Specialists - Certified	80,589	84,422	89,976	5,554	7
32,425	32,718	33,223	3220 Specialist - Nurse	33,398	33,704	34,366	662	2
45,037	41,288	46,716	3230 Tutors/Aides	50,481	39,280	40,563	1,283	3
39,291	40,677	50,431	3240 Support Staff	31,658	25,676	27,060	1,384	5
60,443	61,665	57,985	3250 Maintenance/Custodians	62,227	61,349	51,080	(10,269)	(17)
4,533	5,556	9,845	3291 Substitute - Support	5,340	4,977	4,689	(288)	(6)
339	1,761	3,050	3294 Temporary Salaries - Support	-	-	-	-	-
201	1,239	61	3295 Overtime - Support	-	-	-	-	-
5,560	6,085	3,124	3296 Substitute Certified w/o Certificate	5,850	5,850	4,950	(900)	(15)
331,589	330,333	359,796	3500 Employee Benefits	321,189	328,980	314,278	(14,702)	(4)
<u>1,616,675</u>	<u>- 1,641,092</u>	<u>- 1,713,375</u>	Subtotal - Personnel Services	<u>1,566,482</u>	<u>1,538,806</u>	<u>1,440,423</u>	<u>(98,383)</u>	<u>(6)</u>
304	8,500	-	4100 Professional Technical Service	-	-	-	-	-
256	597	579	4200 Travel	225	225	225	-	-
2,020	2,859	2,296	4310 Water And Sewage	2,296	2,296	2,342	46	2
3,195	3,171	3,428	4320 Garbage	3,428	3,428	3,497	69	2
469	165	284	4331 Postage	450	450	450	-	-
4,367	3,042	2,865	4332 Telephone	2,817	2,817	2,817	-	-
28,046	22,221	22,739	4360 Electricity	22,739	22,739	23,194	455	2
9,883	8,650	12,466	4380 Fuel for Heating	11,723	11,723	11,957	234	2
667	447	883	4402 Purchased Services	375	375	375	-	-
9,577	9,832	8,125	4408 Purchased Service - Copier	10,435	7,366	5,897	(1,469)	(20)
-	-	257	4410 Rental	75	75	75	-	-
890	1,215	977	4430 Repair & Maintenance Agreement	2,334	2,334	2,334	-	-
1	-	-	4432 Repair Of Equipment	-	-	-	-	-
35,060	58,202	35,622	4501 Supplies	30,718	30,850	25,278	(5,572)	(18)
4,426	3,350	4,250	4502 Discretionary Material	3,900	3,900	3,300	(600)	(15)
1,155	417	341	4901 Other Expenses	375	375	375	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>100,956</u>	<u>123,308</u>	<u>95,752</u>	Subtotal - Other	<u>92,530</u>	<u>89,593</u>	<u>82,756</u>	<u>(6,837)</u>	<u>(8)</u>
460	-	19,462	5101 Equipment	-	5,718	5,718	-	-
1,279	-	250	5102 Equipment-Technology	-	228	-	(228)	(100)
<u>1,739</u>	<u>-</u>	<u>19,712</u>	Subtotal - Equipment	<u>-</u>	<u>5,946</u>	<u>- 5,718</u>	<u>(228)</u>	<u>(4)</u>
<u>\$ 1,719,370</u>	<u>\$ 1,764,400</u>	<u>\$ 1,828,839</u>	Location Totals	<u>\$ 1,659,012</u>	<u>\$ 1,634,345</u>	<u>\$ 1,528,897</u>	<u>\$ (105,448)</u>	<u>(6)</u>



### Kenai Peninsula Borough School District 2003-2004 Budget

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

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
383.00	378.00	350.00	Enrollment in ADM (PS-2)	341.00	314.00	273.00
			Staff in FTE			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
17.50	16.13	16.50	Teachers	14.50	14.50	11.50
-	0.87	2.00	Specialists	2.00	2.00	2.00
3.13	3.13	2.00	Special Ed Teachers	2.00	2.00	2.00
2.20	1.76	2.39	Special Ed Aides	2.39	1.76	1.76
0.88	0.88	0.88	Nurse	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	2.00
<u>28.71</u>	<u>27.77</u>	<u>28.77</u>	Totals	<u>26.27</u>	<u>25.64</u>	<u>22.14</u>

Sears Elementary School, located in Kenai, Alaska, was originally constructed in 1968. The facility was originally built to house 500 students and currently houses 314 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. Sears Elementary provides all students with strong instruction in reading, mathematics, social studies and science.



**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

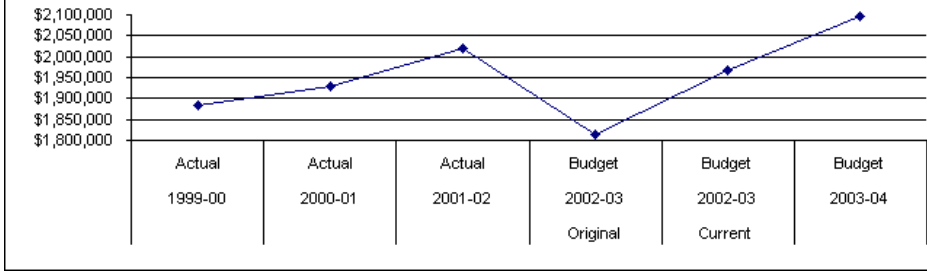
Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 42 Seward Elementary

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 76,267	\$ 70,707	72,149	3130 Principal/Assistant Principal	\$ 72,149	\$ 75,624	\$ 77,740	\$ 2,116	3
1,027,392	989,603	1,027,719	3150 Teachers	904,778	949,967	1,008,719	58,752	6
1,840	1,472	1,840	3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
220	-	-	3162 Emolument	-	-	-	-	-
10,262	10,718	5,043	3171 Substitute Certified w/Certificate	5,850	8,620	6,450	(2,170)	(25)
-	2,980	-	3172 Temp Certified w/Certificate	-	-	-	-	-
273	9,269	-	3173 Long Term Substitute Certified	-	-	-	-	-
104,637	114,313	114,744	3180 Specialists - Certified	114,744	157,429	165,504	8,075	5
21,104	30,019	16,510	3220 Specialist - Nurse	28,960	30,397	32,077	1,680	6
21,036	37,240	72,026	3230 Tutors/Aides	73,144	64,412	81,364	16,952	26
39,313	38,546	39,205	3240 Support Staff	29,549	40,100	31,345	(8,755)	(22)
59,396	59,513	63,072	3250 Maintenance/Custodians	62,721	64,530	76,477	11,947	19
3,270	1,450	2,181	3291 Substitute - Support	4,712	4,983	4,983	-	-
6,096	-	-	3293 Long Term Substitute - Support	-	-	-	-	-
2,612	7,732	10,493	3294 Temporary Salaries - Support	-	-	-	-	-
295	283	53	3295 Overtime - Support	-	-	-	-	-
8,573	6,201	11,029	3296 Substitute Certified w/o Certificate	5,850	6,702	6,450	(252)	(4)
343,516	355,843	373,535	3500 Employee Benefits	337,295	384,095	421,472	37,377	10
<u>1,726,102</u>	<u>1,735,889</u>	<u>1,809,599</u>	Subtotal - Personnel Services	<u>1,641,592</u>	<u>1,788,699</u>	<u>1,914,421</u>	<u>125,722</u>	<u>7</u>
1,974	1,613	2,401	4200 Travel	825	2,171	1,325	(846)	(39)
3,050	3,086	3,296	4310 Water And Sewage	3,296	3,296	3,362	66	2
1,998	1,453	3,099	4320 Garbage	3,099	3,099	3,161	62	2
1,464	2,102	1,887	4331 Postage	750	2,271	750	(1,521)	(67)
3,311	4,961	15,312	4332 Telephone	15,634	15,634	15,634	-	-
66,170	71,823	77,060	4360 Electricity	74,792	74,792	76,288	1,496	2
25,370	29,809	24,778	4380 Fuel for Heating	26,417	26,417	26,945	528	2
180	75	990	4402 Purchased Services	630	147	630	483	329
7,361	8,305	6,548	4408 Purchased Service - Copier	10,312	6,947	7,430	483	7
1,130	2,445	2,777	4409 Purchased Service - Riso	-	2,400	2,400	-	-
-	-	-	4410 Rental	207	89	207	118	133
400	635	-	4430 Repair & Maintenance Agreement	750	199	750	551	277
38,812	60,586	44,449	4501 Supplies	31,658	32,879	32,218	(661)	(2)
3,600	4,200	4,500	4502 Discretionary Material	3,900	4,300	4,300	-	-
110	396	193	4901 Other Expenses	375	40	375	335	838
640	640	640	4903 Professional Dues	640	660	640	(20)	(3)
<u>155,570</u>	<u>192,129</u>	<u>187,930</u>	Subtotal - Other	<u>173,285</u>	<u>175,341</u>	<u>176,415</u>	<u>1,074</u>	<u>1</u>
995	100	19,657	5101 Equipment	-	4,745	4,745	-	-
2,494	167	2,572	5102 Equipment-Technology	-	-	-	-	-
<u>3,489</u>	<u>267</u>	<u>22,229</u>	Subtotal - Equipment	<u>-</u>	<u>4,745</u>	<u>4,745</u>	<u>-</u>	<u>-</u>
<u>\$ 1,885,161</u>	<u>\$ 1,928,285</u>	<u>2,019,758</u>	Location Totals	<u>\$ 1,814,877</u>	<u>\$ 1,968,785</u>	<u>\$ 2,095,581</u>	<u>\$ 126,796</u>	<u>6</u>

### Seward Elementary Location Amounts



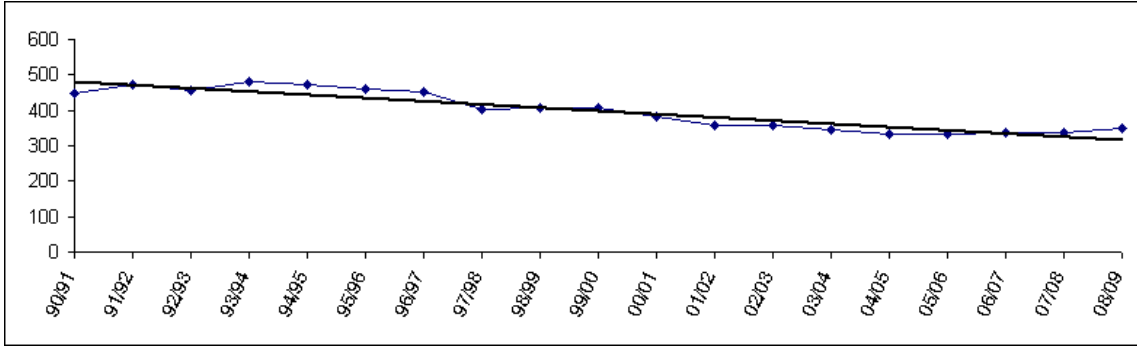
### Kenai Peninsula Borough School District 2003-2004 Budget

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

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
405.00	382.00	358.00	Enrollment in ADM (K-6)	337.00	358.00	344.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.00	17.50	17.00	Teachers	14.00	14.00	14.00
1.00	2.00	2.00	Specialists	2.00	3.00	3.00
3.50	2.00	2.50	Special Ed Teachers	2.50	3.50	3.50
0.88	2.01	3.83	Special Ed Aides	3.83	3.77	3.77
1.00	1.00	0.85	Nurse	0.85	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.50	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	3.00
<u>29.38</u>	<u>29.51</u>	<u>31.18</u>	Totals	<u>27.68</u>	<u>30.15</u>	<u>30.15</u>

Seward Elementary School, located in Seward, Alaska, was constructed in 1990. The facility was originally built to house 500 students and currently has an enrollment of 358 students in grades Pre-Kindergarten-6. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.



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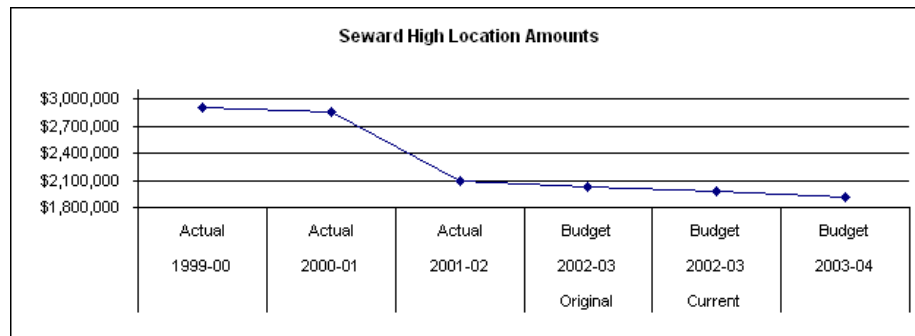
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location 08: Seward High School

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 153,131	\$ 152,081	81,949	3130 Principal/Assistant Principal	\$ 81,949	\$ 85,970	\$ 86,247	\$ 277	-
1,186,969	1,115,402	775,819	3150 Teachers	803,649	736,561	699,599	(36,962)	(5)
67,420	69,226	54,900	3161 Extra-Duty Compensation Certified	58,960	58,960	54,138	(4,822)	(8)
2,060	1,970	1,030	3162 Emolument	1,030	1,030	1,030	-	-
9,495	15,714	6,151	3171 Substitute Certified w/Certificate	6,225	8,355	5,325	(3,030)	(36)
75	100	50	3172 Temporary Certified w/Certificate	-	-	-	-	-
6,742	9,445	-	3173 Long Term Substitute Certified	-	-	-	-	-
119,930	130,271	123,083	3180 Specialists - Certified	121,614	123,210	138,780	15,570	13
-	-	5,405	3220 Specialist - Nurse	6,428	12,784	13,467	683	5
61,012	67,408	16,832	3230 Tutors/Aides	17,384	18,734	19,726	992	5
86,532	89,409	120,762	3240 Support Staff	102,271	98,525	101,775	3,250	3
122,996	124,256	115,069	3250 Maintenance/Custodians	87,184	87,330	83,013	(4,317)	(5)
12,197	11,874	9,541	3272 Activity Bus Driver	-	5,102	-	(5,102)	(100)
10,173	6,072	3,707	3291 Substitute - Support	4,654	4,769	4,481	(288)	(6)
23,925	19,161	19,434	3292 Extra-Duty Compensation Support	33,665	33,665	22,321	(11,344)	(34)
5,290	4,394	-	3294 Temporary Salaries - Support	-	-	-	-	-
63	134	-	3295 Overtime - Support	1,500	1,500	1,500	-	-
16,759	15,966	7,682	3296 Substitute Certified w/o Certificate	6,225	5,925	5,325	(600)	(10)
480,190	485,114	359,889	3500 Employee Benefits	348,461	352,244	352,496	252	0
<u>2,364,959</u>	<u>2,317,997</u>	<u>1,701,303</u>	Subtotal - Personnel Services	<u>1,681,199</u>	<u>1,634,664</u>	<u>1,589,223</u>	<u>(45,441)</u>	<u>(3)</u>
800	-	500	4100 Professional - Technical Service	-	-	-	-	-
2,167	3,219	1,244	4200 Travel	1,576	1,234	1,526	292	24
11,025	16,964	20,301	4250 Extra Curricular Travel	23,394	13,257	-	(13,257)	(100)
34,691	34,694	16,734	4310 Water And Sewage	16,734	16,734	17,069	335	2
9,093	11,068	3,998	4320 Garbage	3,998	3,998	4,078	80	2
4,610	4,364	2,019	4331 Postage	2,100	2,161	2,100	(61)	(3)
25,662	31,738	37,405	4332 Telephone	30,000	30,000	30,000	-	-
187,949	198,404	117,726	4360 Electricity	117,726	117,726	120,081	2,355	2
145,726	148,834	71,514	4380 Fuel for Heating	83,140	83,140	84,803	1,663	2
31	315	195	4402 Purchased Services	1,575	799	1,575	776	97
12,485	10,512	6,722	4408 Purchased Service - Copier	8,874	4,526	6,199	1,673	37
1,130	2,445	2,718	4409 Purchased Service - Riso	-	2,400	2,400	-	-
90	-	-	4410 Rental	525	-	525	525	-
2,509	199	1,618	4430 Repair & Maintenance Agreement	3,140	1,790	2,890	1,100	61
83,532	65,353	83,663	4501 Supplies	46,848	50,317	44,803	(5,514)	(11)
5,900	5,050	3,900	4502 Discretionary Material	4,150	3,694	3,550	(144)	(4)
3,147	4,289	3,093	4901 Other Expenses	1,803	1,859	1,803	(56)	(3)
1,250	1,250	625	4903 Professional Dues	600	650	650	-	-
<u>531,797</u>	<u>538,698</u>	<u>373,975</u>	Subtotal - Other	<u>346,183</u>	<u>334,285</u>	<u>324,052</u>	<u>(10,233)</u>	<u>(3)</u>
8,845	3,740	13,711	5101 Equipment	-	5,632	5,087	(545)	(10)
5,355	179	3,332	5102 Equipment-Technology	-	1,835	-	(1,835)	(100)
<u>14,200</u>	<u>3,919</u>	<u>17,043</u>	Subtotal - Equipment	<u>-</u>	<u>7,467</u>	<u>5,087</u>	<u>(2,380)</u>	<u>(32)</u>
<u>\$ 2,910,956</u>	<u>\$ 2,860,614</u>	<u>2,092,321</u>	Location Totals	<u>\$ 2,027,382</u>	<u>\$ 1,976,416</u>	<u>\$ 1,918,362</u>	<u>\$ (58,054)</u>	<u>(3)</u>



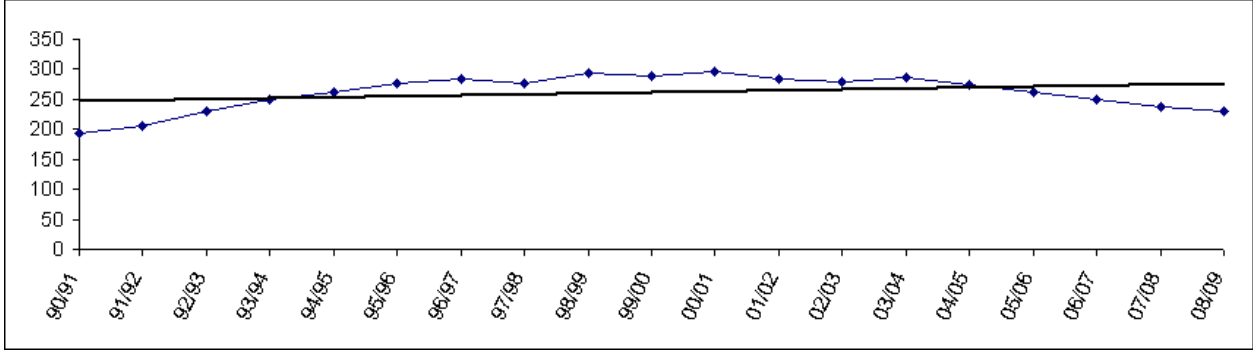
**Kenai Peninsula Borough School District  
2003-2004 Budget**

Fund: 100 General Fund - Expenditures  
Location: 0 Seward High School

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
413.00	427.00	284.00	Enrollment in ADM (7-12)	290.00	280.00	287.00
			<u>Staff in FTE</u>			
2.00	1.91	1.00	Administrator	1.00	1.00	1.00
23.00	20.00	14.25	Teachers	14.83	13.90	10.75
2.00	2.75	2.42	Specialists	2.42	2.35	2.50
4.50	4.25	2.50	Special Ed Teachers	2.50	2.50	3.50
1.76	1.76	1.13	Special Ed Aides	0.88	0.88	0.88
1.32	1.32	-	Aides	-	-	-
0.40	0.23	0.20	Nurse	0.20	0.40	0.40
3.50	3.50	4.50	Support	3.50	3.50	3.50
6.00	6.00	5.00	Custodians	3.50	3.50	3.00
<u>44.48</u>	<u>41.72</u>	<u>31.00</u>	Totals	<u>28.83</u>	<u>28.03</u>	<u>25.53</u>

Seward High School, located in Seward, Alaska, was constructed in 1977 with the most recent renovations being completed in 1982. The facility was originally built for approximately 350 students, and has a current enrollment of 280 students in grades 9-12. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.



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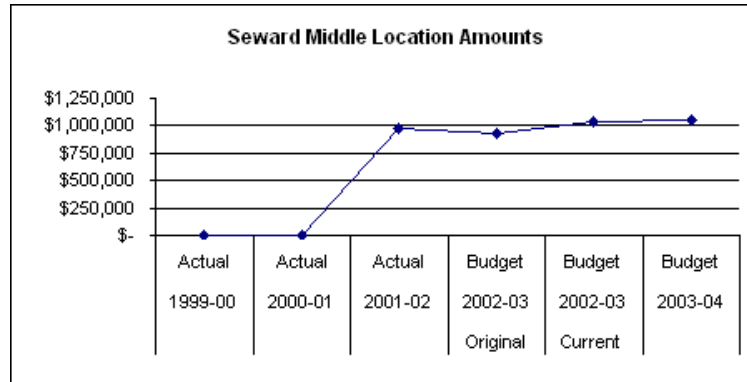
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location 14: Seward Middle School

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	67,399	3130 Principal/Assista	\$ 67,399	\$ 72,348	\$ 74,465	\$ 2,117	3
-	-	364,716	3150 Teachers	330,827	376,311	381,262	4,951	1
-	-	7,045	3161 Extra-Duty Comp Certified	-	-	7,934	7,934	-
-	-	1,030	3162 Emolument	1,030	1,030	1,030	-	-
-	-	2,250	3171 Substitute Certified w/Certificate	2,550	3,075	2,925	(150)	(5)
-	-	3,920	3173 Long Term Substitute Certified	-	-	-	-	-
-	-	32,688	3180 Specialists - Certified	38,444	48,676	53,112	4,436	9
-	-	5,405	3220 Specialist - Nurse	6,428	-	-	-	-
-	-	28,555	3230 Tutors/Aides	29,548	30,165	31,043	878	3
-	-	8,809	3240 Support Staff	29,240	42,068	43,718	1,650	4
-	-	18,980	3250 Maintenance/Custodians	46,673	56,917	39,455	(17,462)	(31)
-	-	1,531	3291 Substitute - Support	3,179	3,064	2,488	(576)	(19)
-	-	5,197	3292 Extra-Duty Comp - Support	-	-	2,836	2,836	-
-	-	8,709	3296 Substitute Certified w/o Certificate	2,550	3,075	2,925	(150)	(5)
-	-	143,158	3500 Employee Benefits	156,462	187,722	190,332	2,610	1
-	-	-	Subtotal - Personnel Services	714,330	824,451	833,525	9,074	1
-	-	730	4200 Travel	675	374	675	301	80
-	-	-	4250 Extra Curricular Travel	-	2,438	-	(2,438)	(100)
-	-	14,268	4310 Water And Sewage	14,268	14,268	14,553	285	2
-	-	3,269	4320 Garbage	3,269	3,269	3,334	65	2
-	-	2,019	4331 Postage	900	1,889	900	(989)	(52)
-	-	37,382	4332 Telephone	30,000	30,000	30,000	-	-
-	-	98,975	4360 Electricity	98,975	98,975	100,955	1,980	2
-	-	71,514	4380 Fuel for Heating	35,631	35,631	36,344	713	2
-	-	106	4402 Purchased Services	675	329	675	346	105
-	-	1,413	4408 Purchased Service - Copier	3,794	4,283	2,657	(1,626)	(38)
-	-	-	4410 Rental	225	-	225	225	-
-	-	924	4430 Repair & Maintenance Agreement	1,482	-	1,482	1,482	-
-	-	15,930	4501 Supplies	16,891	19,434	17,144	(2,290)	(12)
-	-	1,750	4502 Discretionary Material	1,700	1,366	1,950	584	43
-	-	691	4901 Other Expenses	1,985	-	1,985	1,985	-
-	-	625	4903 Professional Dues	600	650	600	(50)	(8)
-	-	-	Subtotal - Other	211,070	212,906	213,479	573	-
-	-	17,575	5101 Equipment	-	636	-	(636)	-
-	-	5,411	5102 Equipment-Technology	-	-	-	-	-
-	-	-	Subtotal - Equipment	-	636	-	(636)	-



**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

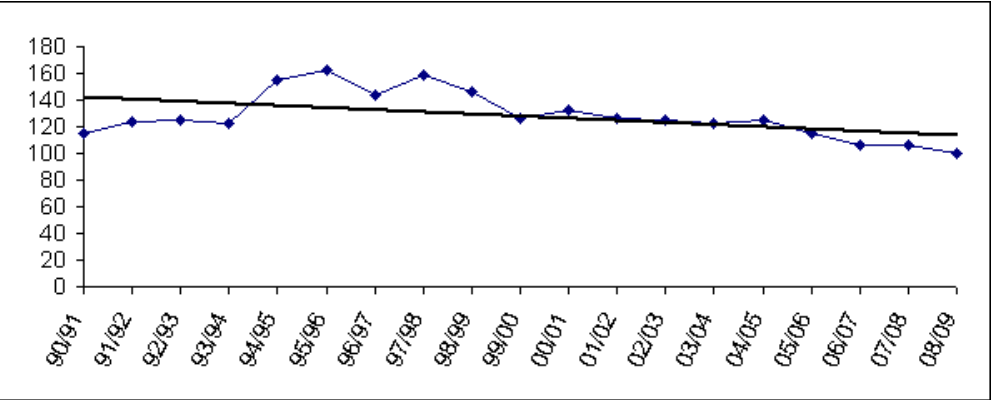
07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
-	-	126.00	Enrollment in ADM (7-1)	124.00	125.00	123.00
<b>Staff in FTE</b>						
-	-	1.00	Administrator	1.00	1.00	1.00
-	-	6.75	Teachers	5.92	6.75	6.25
-	-	0.83	Specialists	0.83	1.00	1.00
-	-	0.75	Special Ed Teachers	0.75	1.50	1.50
-	-	1.32	Special Ed Aides	1.32	1.32	1.32
-	-	0.20	Nurse	0.20	-	-
-	-	0.50	Support	1.50	1.50	1.50
-	-	1.00	Custodians	2.50	2.50	1.50
-	-	12.35	Totals	14.02	15.57	14.07

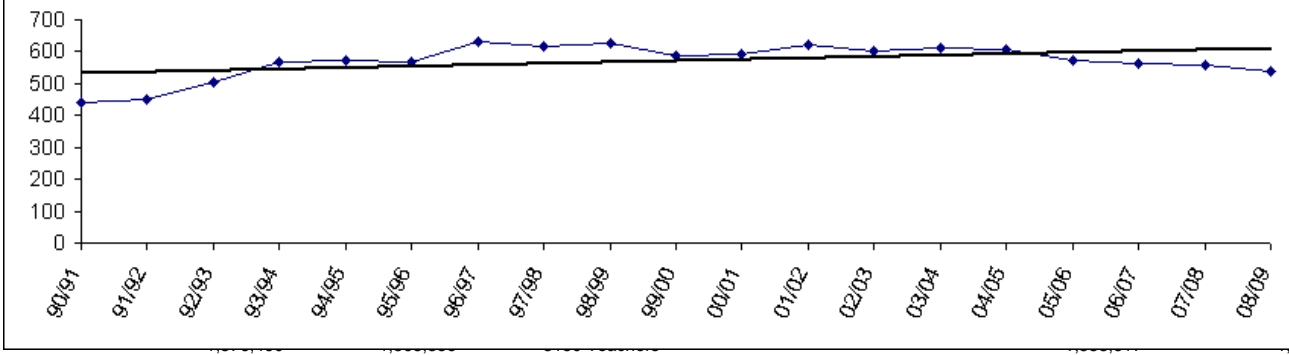
Seward Middle School is a wood frame building originally constructed in 1968 as Seward Elementary School. In October of 2002, the voters of the Kenai Peninsula approved a bond issue for its replacement. In November of 2002, voters state-wide approved General Obligation Bonds to complete the task. Planning and design of a new building will commence in 2003, and construction will begin as soon as possible.



Seward Middle Enrollment and History Projections



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Current Budget	2003-04 Budget	Change	% Of Change					
51,041	\$ 153,203	\$ 2,162	1					
46,486	1,565,415	(81,071)	(5)					
71,198	60,307	59,076	3161 Extra-Duty Compensation Certified	78,228	78,228	81,083	2,855	4
2,235	2,060	2,060	3162 Emolument	2,060	2,060	2,060	-	-
15,000	23,805	20,174	3171 Substitute Certified w/Certificate	11,934	17,595	10,800	(6,795)	(39)
-	-	156	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	18,986	3173 Long Term Substitute Certified	-	-	-	-	-
174,199	186,949	190,152	3180 Specialists - Certified	190,151	191,512	200,678	9,166	5
37,951	38,329	15,741	3220 Specialist - Nurse	15,626	23,993	24,469	476	2
39,327	41,956	28,393	3230 Tutors/Aides	27,761	30,713	32,161	1,448	5
110,211	99,835	137,435	3240 Support Staff	138,191	142,792	148,956	6,164	4
151,468	149,658	152,128	3250 Maintenance/Custodians	157,659	162,793	146,717	(16,076)	(10)
7,872	5,569	5,782	3272 Activity Bus Driver	-	-	-	-	-
14,260	13,809	8,171	3291 Substitute - Support	7,577	8,629	7,189	(1,440)	(17)
21,067	34,371	34,621	3292 Extra-Duty Compensation Support	16,474	16,474	14,247	(2,227)	(14)
-	-	5,144	3293 Long Term Sub - Support	-	-	-	-	-
3,146	468	2,265	3294 Temporary Salaries - Support	-	-	-	-	-
224	1,161	1,257	3295 Overtime - Support	1,500	1,500	1,500	-	-
16,039	9,091	18,138	3296 Substitute Certified w/o Certificate	11,934	12,213	10,800	(1,413)	(12)
614,734	611,202	621,412	3500 Employee Benefits	630,519	680,824	677,343	(3,481)	(1)
<u>2,985,212</u>	<u>2,995,192</u>	<u>3,032,835</u>	<b>Subtotal - Personnel Services</b>	<u>3,021,619</u>	<u>3,166,853</u>	<u>3,076,621</u>	<u>(90,232)</u>	<u>(3)</u>
1,000	-	-	4100 Professional - Technical Service	750	-	750	750	-
3,339	2,972	2,557	4200 Travel	2,625	2,625	2,625	-	-
18,711	20,046	17,710	4250 Extra Curricular Travel	26,206	27,522	-	(27,522)	(100)
1,391	310	230	4310 Water And Sewage	230	230	235	5	2
6,357	6,952	8,657	4320 Garbage	8,657	8,657	8,830	173	2
8,185	3,149	3,108	4331 Postage	3,000	4,639	3,000	(1,639)	(35)
25,606	10,248	10,017	4332 Telephone	9,575	9,575	9,575	-	-
157,444	158,553	186,979	4360 Electricity	186,979	186,979	190,719	3,740	2
28,941	28,289	36,873	4380 Fuel for Heating	24,437	24,437	24,926	489	2
1,757	854	3,037	4402 Purchased Services	2,962	3,313	2,962	(351)	(11)
13,785	10,407	12,045	4408 Purchased Service - Copier	19,278	13,306	13,198	(108)	(1)
1,610	2,566	5,092	4409 Purchased Service - Riso	-	2,702	2,400	(302)	(11)
5,180	5,180	5,000	4410 Rental	5,435	5,262	5,435	173	3
11,018	2,577	4,174	4430 Repair & Maintenance Agreement	3,671	2,646	3,671	1,025	39
104,711	71,752	122,874	4501 Supplies	87,793	72,255	85,608	13,353	18
7,960	7,192	7,051	4502 Discretionary Material	7,956	7,513	7,200	(313)	(4)
9,875	5,228	3,575	4901 Other Expenses	4,706	4,221	4,706	485	11
1,289	1,250	1,299	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>408,159</u>	<u>337,525</u>	<u>430,278</u>	<b>Subtotal - Other</b>	<u>395,510</u>	<u>377,132</u>	<u>367,090</u>	<u>(10,042)</u>	<u>(3)</u>
6,648	1,043	34,690	5101 Equipment	-	11,555	8,765	(11,555)	(100)

<u>90,789</u>	<u>8,755</u>	<u>5,403</u>	5102 Equipment-Technology	<u>-</u>	<u>14,758</u>	<u>-</u>	<u>(14,758)</u>	(100)
<u>97,437</u>	<u>9,798</u>	<u>40,093</u>	Subtotal - Equipment	<u>-</u>	<u>26,313</u>	<u>8,765</u>	<u>(26,313)</u>	(100)
<u>\$ 3,490,808</u>	<u>\$ 3,342,515</u>	<u>3,503,206</u>	Location Totals	<u>\$ 3,417,129</u>	<u>\$ 3,570,298</u>	<u>\$ 3,452,476</u>	<u>\$ (126,587)</u>	(4)

**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

07/07/03

1999-00	2000-01	2001-02	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>				
588.00	594.00	624.00	Enrollment in ADM (9-12)	630.00	602.00	611.00
			<u>Staff in FTE</u>			
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
29.58	28.75	29.25	Teachers	29.50	29.65	25.50
3.00	3.00	3.50	Specialists	3.50	3.50	3.50
5.50	5.00	4.78	Special Ed Teachers	4.78	5.00	5.00
0.88	0.88	1.26	Special Ed Aides	1.26	1.38	1.38
0.88	1.28	-	Aides	-	-	-
1.00	1.00	0.40	Nurse	0.40	0.60	0.60
4.50	4.00	5.50	Support	5.50	5.50	5.50
6.00	6.00	6.00	Custodians	6.00	6.00	5.00
<u>53.34</u>	<u>51.91</u>	<u>52.69</u>	Totals	<u>52.94</u>	<u>53.63</u>	<u>48.48</u>

## Skyview High Enrollment History and Projections

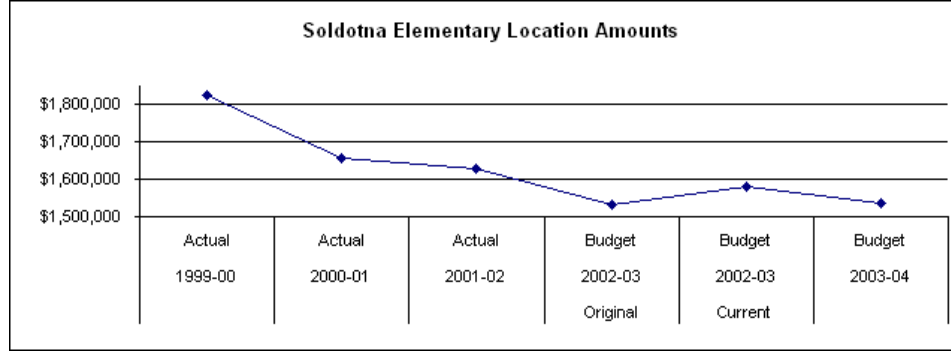
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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 74,524	\$ 74,663	75,463	3130 Principal/Assistant Principal	\$ 75,463	\$ 78,348	\$ 80,578	\$ 2,230	3
912,061	824,470	795,263	3150 Teachers	765,017	771,317	737,351	(33,966)	(4)
1,472	204	1,676	3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
450	-	-	3162 Emolument	-	-	-	-	-
19,747	18,376	13,129	3171 Substitute Certified w/Certificate	5,550	7,930	4,950	(2,980)	(38)
(499)	-	100	3172 Temporary Certified w/Certificate	-	-	-	-	-
11,755	21,064	5,056	3173 Long Term Substitute Certified	-	-	-	-	-
87,220	61,757	57,438	3180 Specialists - Certified	56,740	70,437	64,675	(5,762)	(8)
31,935	33,150	32,179	3220 Specialist - Nurse	33,032	26,527	28,000	1,473	6
102,224	62,826	63,727	3230 Tutors/Aides	63,954	65,370	66,322	952	1
35,758	25,907	26,780	3240 Support Staff	26,780	28,906	30,439	1,533	5
67,374	68,786	70,828	3250 Maintenance/Custodians	70,047	72,078	68,618	(3,460)	(5)
8,971	6,173	6,502	3291 Substitute - Support	4,188	4,232	3,969	(263)	(6)
368	-	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
1,252	93	483	3294 Temporary Salaries - Support	-	-	-	-	-
724	(715)	36	3295 Overtime - Support	-	-	-	-	-
5,397	9,844	10,143	3296 Substitute Certified w/o Certificate	5,550	5,550	4,950	(600)	(11)
357,456	316,419	317,053	3500 Employee Benefits	300,434	319,040	318,509	(531)	(0)
<u>1,718,189</u>	<u>1,523,017</u>	<u>1,475,856</u>	Subtotal - Personnel Services	<u>1,408,595</u>	<u>1,451,575</u>	<u>1,410,201</u>	<u>(41,374)</u>	<u>(3)</u>
-	240	180	4200 Travel	75	817	496	(321)	(39)
2,258	2,056	2,119	4310 Water And Sewage	2,119	2,119	2,161	42	2
2,700	2,260	2,490	4320 Garbage	2,490	2,490	2,540	50	2
699	388	546	4331 Postage	563	623	563	(60)	(10)
5,682	6,349	5,233	4332 Telephone	5,207	5,207	5,207	-	-
26,448	44,254	48,984	4360 Electricity	48,984	48,984	49,964	980	2
15,608	15,827	17,951	4380 Fuel for Heating	16,101	16,101	16,423	322	2
94	450	507	4402 Purchased Services	375	328	375	47	14
10,175	8,442	7,674	4408 Purchased Service - Copier	9,639	6,374	6,178	(196)	(3)
1,104	2,445	3,023	4409 Purchased Service - Riso	-	2,400	2,400	-	-
226	155	165	4430 Repair & Maintenance Agreement	1,125	367	1,125	758	207
35,003	48,027	30,526	4501 Supplies	30,076	30,421	27,756	(2,665)	(9)
4,856	3,396	3,946	4502 Discretionary Material	3,700	3,500	3,300	(200)	(6)
765	467	61	4901 Other Expenses	521	326	521	195	60
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>106,258</u>	<u>135,396</u>	<u>124,045</u>	Subtotal - Other	<u>121,615</u>	<u>120,697</u>	<u>119,649</u>	<u>(1,048)</u>	<u>(1)</u>
1,562	115	29,712	5101 Equipment	-	6,272	5,262	(1,010)	(16)
459	-	389	5102 Equipment-Technology	-	-	-	-	-
<u>2,021</u>	<u>115</u>	<u>30,101</u>	Subtotal - Equipment	<u>-</u>	<u>6,272</u>	<u>5,262</u>	<u>(1,010)</u>	<u>(16)</u>
<u>\$ 1,826,468</u>	<u>\$ 1,658,528</u>	<u>1,630,002</u>	Location Totals	<u>\$ 1,530,210</u>	<u>\$ 1,578,544</u>	<u>\$ 1,535,112</u>	<u>\$ (43,432)</u>	<u>(3)</u>



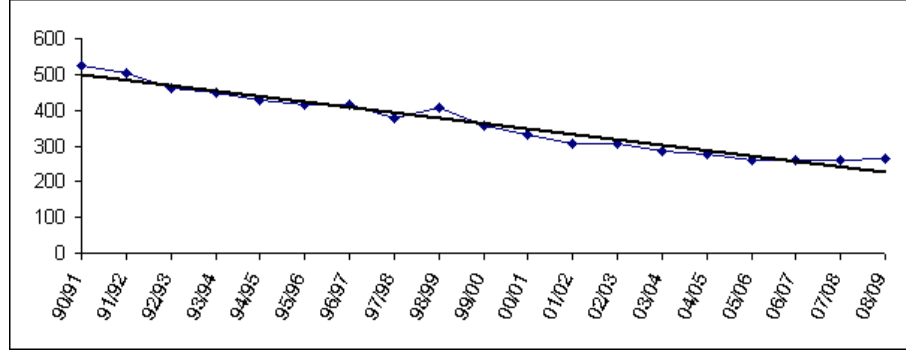
### Kenai Peninsula Borough School District 2003-2004 Budget

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

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
356.00	333.00	307.00	Enrollment in ADM (PS-6)	315.00	307.00	286.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.50	14.00	14.00	Teachers	13.00	12.70	11.00
0.50	1.50	1.50	Specialists	1.50	1.80	1.50
4.78	3.28	3.00	Special Ed Teachers	3.00	3.00	3.00
4.65	2.64	2.64	Special Ed Aides	2.64	2.64	2.64
0.88	0.88	0.88	Nurse	0.88	0.75	0.75
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.75	2.75	2.75	Custodians	2.75	2.75	2.50
<u>32.56</u>	<u>27.05</u>	<u>26.77</u>	Totals	<u>25.77</u>	<u>25.64</u>	<u>23.39</u>

Soldotna Elementary School, located in downtown Soldotna, Alaska, was originally constructed in 1960 and has had six additions, with the most recent being completed in 1987. The facility was originally built to house 500 students and currently houses 307 students, including K-6 and special needs preschoolers. Soldotna Elementary School has a long history of outstanding academic achievement supported by a special focus on music. Special help for students includes an "After the Bell" remedial after school program, parent volunteers, Foster Grandparents, and many dedicated educators. 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.



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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

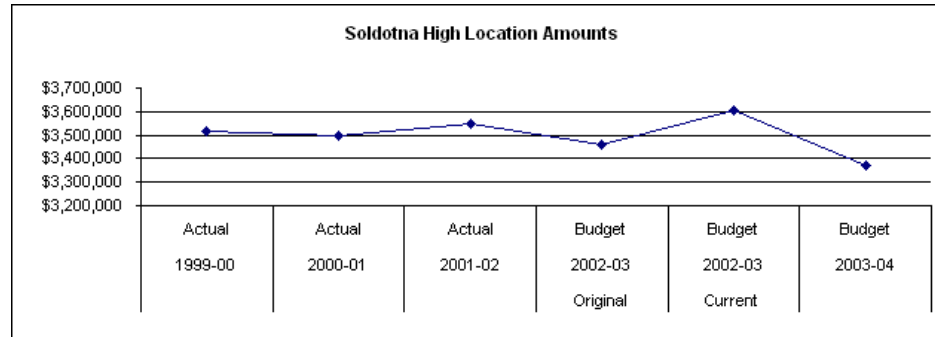
Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 09 Soldotna High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 155,938	\$ 147,728	150,480	3130 Principal/Assistant Principal	\$ 150,480	\$ 153,038	\$ 151,568	\$ (1,470)	(1)
1,487,653	1,563,291	1,509,862	3150 Teachers	1,490,333	1,513,679	1,382,408	(131,271)	(9)
67,038	64,049	60,970	3161 Extra-Duty Compensation Certified	71,282	71,282	75,107	3,825	5
2,560	2,560	2,560	3162 Emolument	2,060	2,560	2,060	(500)	(20)
19,128	12,301	11,513	3171 Substitute Certified w/Certificate	10,800	18,009	9,330	(8,679)	(48)
488	50	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
16,181	7,407	9,979	3173 Long Term Substitute Certified	-	-	-	-	-
144,238	157,087	165,357	3180 Specialists - Certified	194,095	193,440	206,882	13,442	7
31,678	32,083	33,523	3220 Specialist - Nurse	33,398	17,015	17,345	330	2
113,121	111,213	86,935	3230 Tutors/Aides	93,921	135,264	141,600	6,336	5
94,943	97,346	135,015	3240 Support Staff	136,878	140,175	132,345	(7,830)	(6)
180,495	182,191	190,033	3250 Maintenance/Custodians	190,079	192,159	166,260	(25,899)	(13)
11,949	8,107	8,510	3272 Activity Bus Driver	-	7,605	-	(7,605)	(100)
14,808	18,980	19,998	3291 Substitute - Support	9,953	16,158	9,561	(6,597)	(41)
25,571	30,052	34,630	3292 Extra-Duty Compensation Support	21,308	21,308	20,223	(1,085)	(5)
-	3,636	-	3293 Long Term Substitute Support	-	19,995	-	(19,995)	(100)
2,650	1,476	84	3294 Temporary Salaries - Support	-	550	-	(550)	(100)
121	1,535	633	3295 Overtime - Support	1,500	950	1,500	550	58
14,869	21,164	21,780	3296 Substitute Certified w/o Certificate	10,800	12,006	9,330	(2,676)	(22)
602,793	644,605	636,024	3500 Employee Benefits	636,230	688,767	662,275	(26,492)	(4)
<u>2,986,222</u>	<u>3,106,861</u>	<u>3,077,886</u>	Subtotal - Personnel services	<u>3,053,117</u>	<u>3,203,960</u>	<u>2,987,794</u>	<u>(216,166)</u>	<u>(7)</u>
-	-	230	4100 Professional Technical Service	375	375	375	-	-
4,075	3,665	4,190	4200 Travel	4,393	5,802	4,393	(1,409)	(24)
14,598	16,792	14,689	4250 Extra Curricular Travel	26,206	18,128	-	(18,128)	(100)
11,227	8,072	6,633	4310 Water And Sewage	6,633	6,633	6,766	133	2
8,914	9,612	10,317	4320 Garbage	10,317	10,317	10,523	206	2
5,775	4,446	4,163	4331 Postage	3,911	5,475	3,911	(1,564)	(29)
15,510	10,951	10,051	4332 Telephone	9,615	9,615	9,615	-	-
160,914	161,476	172,156	4360 Electricity	172,156	172,156	175,599	3,443	2
39,645	40,436	46,053	4380 Fuel for Heating	43,121	43,121	43,983	862	2
2,503	1,532	1,924	4402 Purchased Services	2,306	1,123	2,333	1,210	108
16,151	14,972	12,473	4408 Purchased Service - Copier	16,646	10,750	10,865	115	1
1,128	2,445	2,370	4409 Purchased Service - Riso	-	2,200	2,400	200	9
5,194	6,149	5,895	4410 Rental	6,257	6,196	6,467	271	4
4,121	1,856	874	4430 Repair & Maintenance Agreement	4,221	482	4,221	3,739	776
106,127	86,776	130,970	4501 Supplies	88,089	79,278	82,948	3,670	5
6,870	6,543	6,409	4502 Discretionary Material	7,200	6,844	6,220	(624)	(9)
4,303	3,876	3,153	4901 Other Expenses	4,050	3,225	4,075	850	26
1,250	1,250	1,250	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>408,305</u>	<u>380,849</u>	<u>433,800</u>	Subtotal - Other	<u>406,746</u>	<u>382,970</u>	<u>375,944</u>	<u>(7,026)</u>	<u>(2)</u>
7,682	2,552	31,591	5101 Equipment	-	14,667	4,361	(10,306)	(70)
115,460	5,383	7,695	5102 Equipment-Technology	-	6,453	-	(6,453)	(100)
<u>123,142</u>	<u>7,935</u>	<u>39,286</u>	Subtotal - Equipment	<u>-</u>	<u>21,120</u>	<u>4,361</u>	<u>(16,759)</u>	<u>(79)</u>





**Kenai Peninsula Borough School District  
2003-2004 Budget**

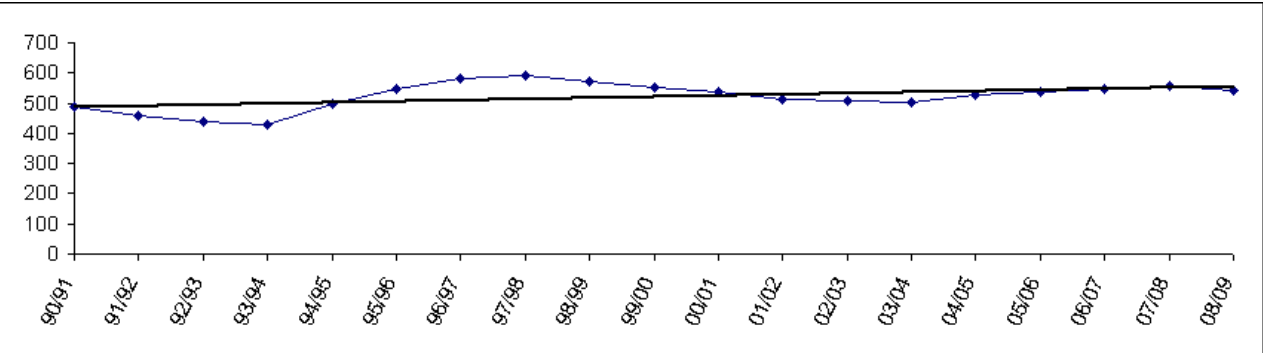
Fund: 100 General Fund - Expenditures  
Location:09 Soldotna High

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
554.00	538.00	511.00	Enrollment in ADM (9-12)	544.00	509.00	503.00
<b>Staff in FTE</b>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
27.25	27.75	26.75	Teachers	25.50	26.10	21.00
3.00	3.00	3.50	Specialists	3.50	3.40	3.50
5.00	5.00	5.00	Special Ed Teachers	5.00	4.60	4.60
4.40	4.65	4.40	Special Ed Aides	4.40	6.16	6.16
1.88	0.88	-	Aides	-	-	-
0.88	0.88	0.88	Nurse	0.88	0.44	0.44
4.00	4.00	5.00	Support	5.00	5.00	4.50
7.00	7.00	7.00	Custodians	7.00	7.00	5.50
<b>55.41</b>	<b>55.16</b>	<b>54.53</b>	<b>Totals</b>	<b>53.28</b>	<b>54.70</b>	<b>47.70</b>

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 509 students, 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, in part for innovative use of the Homework Hotline and Micrograde on its home web pages. 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, including a double state win by our swimming team. Soldotna High School is a proud member of the Kenai Peninsula Borough School District.

Soldotna High Enrollment and History Projections



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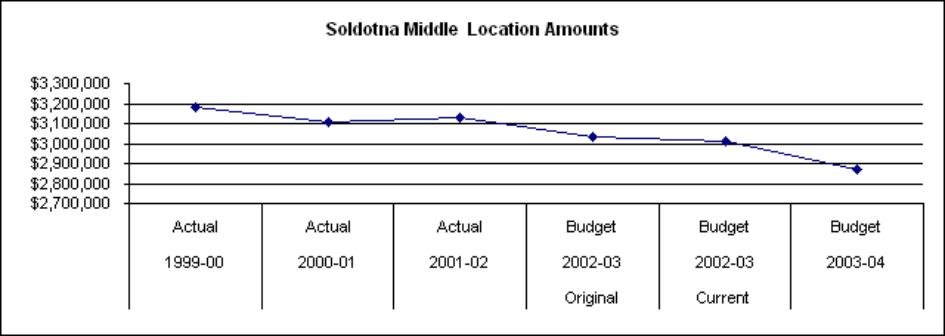
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 12 Soldotna Middle School

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 141,564	\$ 137,352	139,461	3130 Principal/Assistant Principal	\$ 139,461	\$ 145,547	\$ 149,719	\$ 4,172	3
1,611,524	1,503,004	1,508,152	3150 Teachers	1,495,501	1,471,260	1,369,613	(101,647)	(7)
25,212	25,393	25,909	3161 Extra-Duty Compensation Certified	23,933	23,933	26,129	2,196	9
615	-	-	3162 Emolument	-	-	-	-	-
18,736	19,427	22,374	3171 Substitute Certified w/Certificate	10,800	14,568	9,450	(5,118)	(35)
-	-	1,600	3172 Temp Certified w/Certificate	-	-	-	-	-
10,545	12,287	4,933	3173 Long Term Substitute Certified	-	-	-	-	-
184,765	189,368	196,590	3180 Specialists - Certified	196,590	202,725	212,871	10,146	5
32,425	32,718	37,235	3220 Specialist - Nurse	36,261	33,704	34,366	662	2
72,589	103,794	92,681	3230 Tutors/Aides	101,183	64,218	65,475	1,257	2
72,770	71,225	58,443	3240 Support Staff	58,379	62,626	65,988	3,362	5
132,056	132,937	131,668	3250 Maintenance/Custodians	136,890	138,242	110,791	(27,451)	(20)
-	108	-	3272 Activity Bus Driver	-	-	-	-	-
12,542	12,197	16,719	3291 Substitute - Support	7,689	6,636	5,772	(864)	(13)
3,023	2,842	3,094	3292 Extra-Duty Compensation Support	2,106	2,106	1,237	(869)	(41)
1,917	978	936	3294 Temporary Salaries - Support	-	-	-	-	-
122	501	145	3295 Overtime - Support	-	-	-	-	-
16,589	12,902	11,775	3296 Substitute Certified w/o Certificate	10,800	10,800	9,450	(1,350)	(13)
596,017	607,660	587,242	3500 Employee Benefits	587,656	601,521	582,098	(19,423)	(3)
<u>2,933,011</u>	<u>2,864,693</u>	<u>2,838,957</u>	Subtotal - Personnel Services	<u>2,807,249</u>	<u>2,777,886</u>	<u>2,642,959</u>	<u>(134,927)</u>	<u>(5)</u>
1,232	1,005	745	4200 Travel	675	675	675	-	-
3,084	4,895	2,163	4250 Extra Curricular Travel	6,130	5,867	-	(5,867)	(100)
2,393	2,237	2,320	4310 Water And Sewage	2,320	2,320	2,366	46	2
5,876	6,079	7,366	4320 Garbage	7,366	7,366	7,513	147	2
2,961	3,572	2,933	4331 Postage	2,400	2,400	2,400	-	-
9,697	8,758	8,241	4332 Telephone	8,179	8,537	8,179	(358)	(4)
69,012	76,783	84,847	4360 Electricity	84,847	84,847	86,544	1,697	2
18,332	19,954	23,051	4380 Fuel for Heating	21,315	21,315	21,741	426	2
1,259	1,772	90	4402 Purchased Services	1,772	1,772	1,772	-	-
14,417	14,105	9,327	4408 Purchased Service - Copier	16,371	11,556	10,994	(562)	(5)
1,260	2,445	3,689	4409 Purchased Service - Riso	-	2,400	2,400	-	-
-	-	-	4410 Rental	207	207	207	-	-
5,134	6,391	2,291	4430 Repair & Maintenance Agreement	4,900	4,900	4,900	-	-
66,157	70,627	105,102	4501 Supplies	62,028	61,686	59,506	(2,180)	(4)
7,865	6,900	6,476	4502 Discretionary Material	7,200	7,200	6,300	(900)	(13)
1,003	31	214	4901 Other Expenses	1,144	1,144	1,144	-	-
1,250	1,250	1,250	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>210,932</u>	<u>226,804</u>	<u>260,105</u>	Subtotal - Other	<u>228,104</u>	<u>225,442</u>	<u>217,891</u>	<u>(7,551)</u>	<u>(3)</u>
5,013	5,360	29,144	5101 Equipment	-	7,492	6,392	(1,100)	(15)
35,176	8,550	941	5102 Equipment-Technology	-	242	-	(242)	(100)
<u>40,189</u>	<u>13,910</u>	<u>30,085</u>	Subtotal - Equipment	<u>-</u>	<u>7,734</u>	<u>6,392</u>	<u>(1,342)</u>	<u>(17)</u>
<u>\$ 3,184,132</u>	<u>\$ 3,105,407</u>	<u>\$3,129,147</u>	Location Totals	<u>\$ 3,035,353</u>	<u>\$ 3,011,062</u>	<u>\$ 2,867,242</u>	<u>\$ (143,820)</u>	<u>(5)</u>



**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

07/07/03

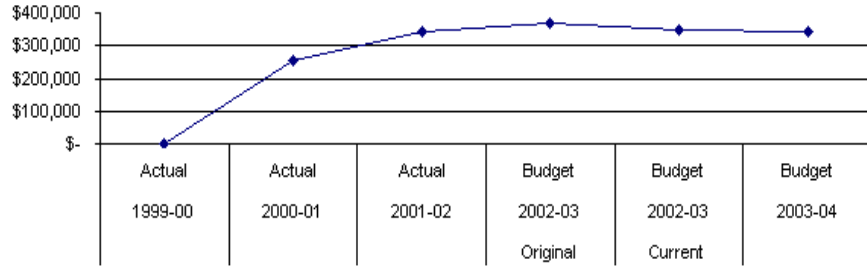
1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
566.00	572.00	567.00	Enrollment in ADM (7-8)	535.00	538.00	509.00
			<u>Staff in FTE</u>			
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
30.14	26.14	25.14	Teachers	25.14	25.14	20.64
2.86	2.86	3.86	Specialists	3.86	3.86	3.86
6.50	6.00	5.00	Special Ed Teachers	5.00	5.00	5.00
3.52	4.40	4.40	Special Ed Aides	4.40	2.64	2.64
0.88	0.88	0.95	Nurse	0.95	0.88	0.88
3.00	3.00	2.50	Support	2.50	2.50	2.50
5.50	5.50	5.50	Custodians	5.50	5.50	4.00
<u>54.40</u>	<u>50.78</u>	<u>49.35</u>	Totals	<u>49.35</u>	<u>47.52</u>	<u>41.52</u>

Soldotna Middle School, located in Soldotna, Alaska, was originally constructed in 1970 with the most recent renovations being completed in 1984. The facility was originally built to house 550 students and currently houses 538 students in grades 7-8. 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.

Spring Creek Location Amounts

Sula Borough School District  
003 - 2004 Budget

Date: 07/07/03



	Actual 1999-00	Actual 2000-01	Actual 2001-02	Budget 2002-03 Original	Budget 2002-03 Current	Budget 2003-04	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
							\$ -	\$ -	\$ -	\$ -	-
							223,339	203,295	211,966	8,671	4
-	90	-	-	3162 Emolument	-	-	-	-	-	-	-
-	-	-	-	3171 Substitute Certified W/Certificate	1,275	1,200	1,200	1,200	1,200	-	-
-	10,736	20,787	-	3230 Tutors/Aides	29,779	28,759	14,481	14,481	14,481	(14,278)	(50)
-	10,355	7,640	-	3240 Support Staff	10,516	9,643	10,161	10,161	10,161	518	5
-	-	279	-	3291 Substitute - Support	1,152	1,117	720	720	720	(397)	(36)
-	557	1,680	-	3296 Substitute Certified W/O Certificate	1,275	1,200	1,200	1,200	1,200	-	-
-	47,960	66,749	-	3500 Employee Benefits	73,053	72,670	72,114	72,114	72,114	(556)	(1)
-	200,078	295,521	-	Subtotal - Personnel Services	340,389	317,884	311,842	311,842	311,842	(6,042)	(2)
-	8,605	9,960	-	4100 Professional-Tech Service	10,000	10,000	10,000	10,000	10,000	-	-
-	-	-	-	4140 Professional Technical Legal	2,700	2,700	2,700	2,700	2,700	-	-
-	1,174	993	-	4200 Travel	7,168	5,953	7,168	7,168	7,168	1,215	20
-	59	25	-	4331 Postage	200	200	200	200	200	-	-
-	200	969	-	4332 Telephone	862	862	862	862	862	-	-
-	-	-	-	4402 Purchased Services	-	28	-	-	-	(28)	(100)
-	-	683	-	4408 Purchased Service - Copier	1,530	1,086	1,086	1,086	1,086	-	-
-	25,150	19,907	-	4501 Supplies	6,400	6,467	6,400	6,400	6,400	(67)	(1)
-	460	850	-	4502 Discretionary Material	850	800	800	800	800	-	-
-	223	649	-	4901 Other Expenses	-	-	-	-	-	-	-
-	35,871	34,036	-	Subtotal - Other	29,710	28,096	29,216	29,216	29,216	1,120	4
-	8,550	8,038	-	5101 Equipment	-	1,564	444	444	444	(1,120)	(72)
-	8,069	2,985	-	5102 Equipment-Technology	-	-	-	-	-	-	-
-	16,619	11,023	-	Subtotal - Equipment	-	1,564	444	444	444	(1,120)	(72)
\$ -	\$ 252,568	340,580		Location Totals	\$ 370,099	\$ 347,544	\$ 341,502	\$ 341,502	\$ 341,502	\$ (6,042)	(2)

**Kenai Peninsula Borough School District  
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

07/07/03

Location: 04 Spring Creek

1999-00 <u>Actual</u>	2000-01 <u>Actual</u>	2001-02 <u>Actual</u>	<u>Account Description</u>	Original 2002-03 <u>Budget</u>	Current 2002-03 <u>Budget</u>	2003-04 <u>Budget</u>
-	31.00	47.00	Enrollment in ADM (K-1	50.00	36.00	24.00
<u>Staff in FTE</u>						
-	0.09	-	Administrator	-	-	-
-	3.00	4.00	Teachers	4.00	4.00	2.00
-	-	0.25	Special Ed Teachers	0.25	-	2.00
-	1.50	1.50	Aides	1.50	1.44	0.75
-	0.50	0.50	Support	0.50	0.50	0.50
-	0.00	6.25	Totals	6.25	5.94	5.25

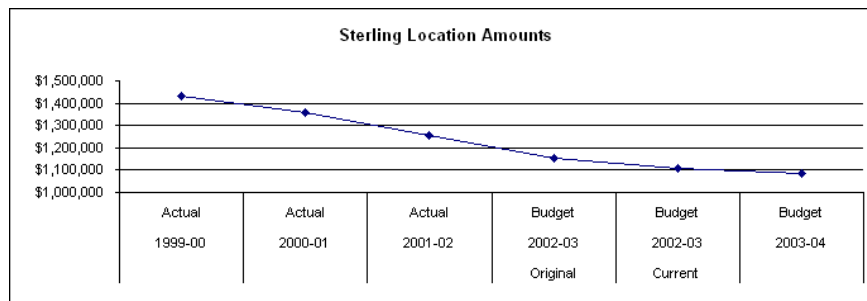
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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 75,640	\$ 75,018	75,463	3130 Principal/Assistant Principal	\$ 75,463	\$ 78,348	\$ 80,578	\$ 2,230	3
647,298	620,671	581,592	3150 Teachers	507,487	566,928	553,352	(13,576)	(2)
52	1,308	736	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
14,721	10,262	11,401	3171 Substitute Certified w/Certificate	3,900	4,650	3,450	(1,200)	(26)
11,237	-	-	3173 Long Term Substitute - Certified	-	-	-	-	-
137,926	118,942	108,852	3180 Specialists - Certified	119,964	-	-	-	-
32,376	31,723	9,598	3220 Specialist - Nurse	11,141	12,113	12,774	661	5
31,234	21,234	21,573	3230 Tutors/Aides	21,459	21,790	22,107	317	1
30,422	30,735	31,658	3240 Support Staff	31,658	32,070	32,614	544	2
61,617	55,939	55,925	3250 Maintenance/Custodians	57,036	58,752	50,573	(8,179)	(14)
3,862	1,857	4,161	3291 Substitute - Support	2,776	2,776	2,488	(288)	(10)
203	51	-	3294 Temporary Salaries - Support	-	-	-	-	-
85	259	241	3295 Overtime - Support	-	-	-	-	-
6,090	8,107	5,523	3296 Substitute Certified w/o Certificate	3,900	3,750	3,450	(300)	(8)
284,487	267,585	238,098	3500 Employee Benefits	217,481	218,613	219,585	972	0
<u>1,337,250</u>	<u>1,243,691</u>	<u>1,144,821</u>	Subtotal - Personnel Services	<u>1,053,737</u>	<u>1,001,262</u>	<u>982,443</u>	<u>(18,819)</u>	<u>(2)</u>
613	666	934	4200 Travel	322	482	322	(160)	(33)
408	934	2,537	4310 Water And Sewage	2,537	2,537	2,588	51	2
3,197	3,153	3,192	4320 Garbage	3,192	3,192	3,256	64	2
303	306	275	4331 Postage	225	260	225	(35)	(13)
9,247	9,858	10,165	4332 Telephone	9,460	9,460	9,460	-	-
30,778	31,678	36,240	4360 Electricity	33,561	33,561	34,232	671	2
7,010	6,854	7,740	4380 Fuel for Heating	17,965	17,965	18,324	359	2
8,282	6,974	7,261	4408 Purchased Service - Copier	6,977	4,925	4,558	(367)	(7)
1,065	2,445	2,400	4409 Purchased Service - Riso	-	2,400	2,400	-	-
1,002	1,279	718	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
27,102	46,881	21,012	4501 Supplies	21,452	21,220	20,092	(1,128)	(5)
3,585	2,594	2,260	4502 Discretionary Material	2,600	2,500	2,300	(200)	(8)
810	546	206	4901 Other Expenses	375	847	375	(472)	(56)
709	734	640	4903 Professional Dues	640	765	640	(125)	(16)
<u>94,111</u>	<u>114,902</u>	<u>95,580</u>	Subtotal - Other	<u>100,431</u>	<u>101,239</u>	<u>99,897</u>	<u>(1,342)</u>	<u>(1)</u>
272	-	15,699	5101 Equipment	-	4,653	4,653	-	-
-	-	250	5102 Equipment-Technology	-	-	-	-	-
<u>272</u>	<u>-</u>	<u>15,949</u>	Subtotal - Equipment	<u>-</u>	<u>4,653</u>	<u>4,653</u>	<u>-</u>	<u>-</u>
<u>\$ 1,431,633</u>	<u>\$ 1,358,593</u>	<u>1,256,350</u>	Location Totals	<u>\$ 1,154,168</u>	<u>\$ 1,107,154</u>	<u>\$ 1,086,993</u>	<u>\$(20,161)</u>	<u>(2)</u>





**Kenai Peninsula Borough School District  
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

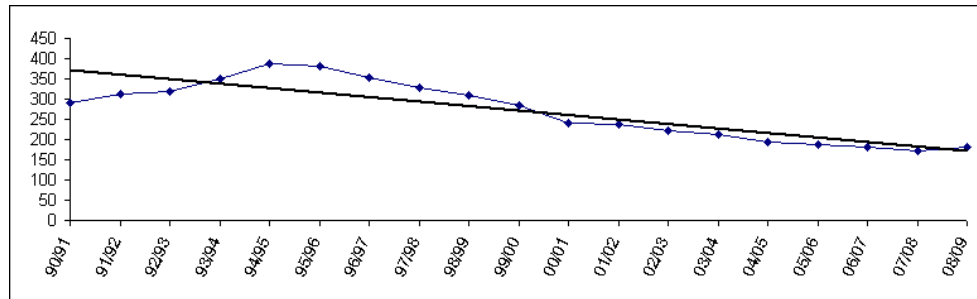
07/07/03

Location: 44 Sterling Elementary

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
284.00	242.00	238.00	Enrollment in ADM (K-6)	228.00	222.00	211.00
<b>Staff in FTE</b>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.50	11.50	10.50	Teachers	8.50	10.50	9.50
1.00	2.00	2.00	Specialists	2.00	-	-
3.50	2.00	1.50	Special Ed Teachers	1.50	1.00	1.00
1.32	0.88	0.88	Special Ed Aides	0.88	0.88	0.88
0.94	0.95	0.44	Nurse	0.44	0.44	0.44
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	2.00
<b>23.76</b>	<b>21.83</b>	<b>19.82</b>	<b>Totals</b>	<b>17.82</b>	<b>17.32</b>	<b>15.82</b>

Sterling Elementary School, located in Sterling, Alaska, was originally constructed in 1958, with the most recent renovations being completed in 1983. The facility was originally built to house 325 students K-8, and currently houses 222 students K-6. Sterling Elementary School has a partnership with the new Sterling Head Start Program and focuses its academic program on development of Early Childhood Reading skills. The school climate is characterized by its friendly and welcoming atmosphere, as well as its strong commitment toward advocacy for the less advantaged children of the community. Along with a cohort of community church organizations, Sterling Elementary has been able to provide a free breakfast in the mornings for students in need. Working in conjunction with a very involved PTA, Sterling Elementary has embraced the study of fine arts and is notable for its displays of student work throughout the facility. The students and staff have been recognized for their achievements by various organizations: the Safari Club of Alaska, BP and Peak Oilfield Industry, KPBSD Golden Apple Award, Alaska Dept. of Fish and Game, Alaska PTA, Kenaitze Indian Tribe, St. Jude's Children's Research Hospital, the Fullbright Scholarship Foundation, and the Kennedy Center Alliance for Arts Education Network. Sterling is located on the Sterling Highway at the junction of the Moose and Kenai Rivers, twelve miles east of the City of Soldotna.

**Sterling Elementary Enrollment History and Projections**

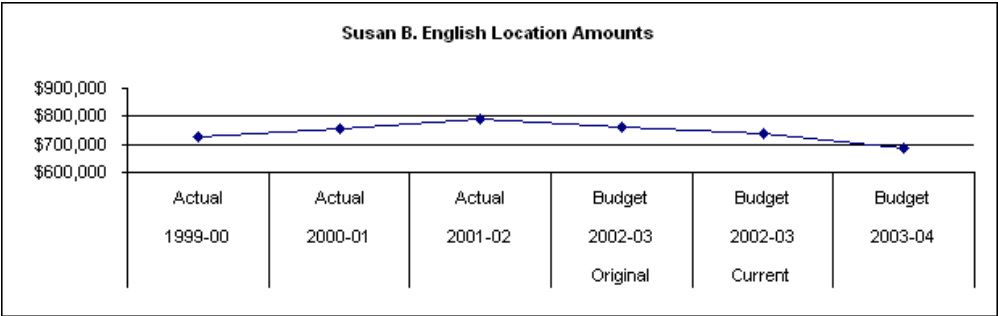


**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 68,696	\$ 67,929	69,251	3130 Principal/Assistant Principal	\$ 69,251	\$ 72,582	\$ 75,425	\$ 2,843	4
224,733	237,932	247,481	3150 Teachers	231,101	224,830	198,954	(25,876)	(12)
4,411	-	8,819	3161 Extra-Duty Compensation Certified	18,548	18,548	18,548	-	-
578	1,651	1,250	3171 Substitute Certified w/Certificate	1,950	2,220	1,650	(570)	(26)
-	9,404	-	3172 Temp Certified w/Certificate	-	-	-	-	-
-	-	9,385	3220 Specialist - Nurse	9,385	4,829	5,074	245	5
7,750	-	-	3230 Tutors/Aides	-	-	-	-	-
31,032	31,345	45,617	3240 Support Staff	60,790	47,765	32,956	(14,809)	(31)
49,189	50,101	46,833	3250 Maintenance/Custodians	50,980	47,643	50,185	2,542	5
1,156	926	2,223	3291 Substitute - Support	2,448	2,091	1,803	(288)	(14)
21,288	25,699	22,502	3292 Extra-Duty Compensation Support	14,581	14,581	14,581	-	-
789	728	680	3294 Temporary Salaries - Support	-	-	-	-	-
-	116	14	3295 Overtime - Support	-	-	-	-	-
9,658	5,901	7,334	3296 Substitute Certified w/o Certificate	1,950	1,950	1,650	(300)	(15)
115,715	120,888	129,110	3500 Employee Benefits	125,560	125,330	118,024	(7,306)	(6)
<u>534,995</u>	<u>552,620</u>	<u>590,499</u>	Subtotal - Personnel Services	<u>586,544</u>	<u>562,369</u>	<u>518,850</u>	<u>(43,519)</u>	<u>(8)</u>
-	-	-	4100 Professional Technical Services	-	250	-	(250)	(100)
5,441	5,146	8,105	4200 Travel	2,721	3,859	2,721	(1,138)	(29)
9,578	8,092	8,242	4250 Extra Curricular Travel	7,962	9,663	-	(9,663)	(100)
12,612	12,742	12,672	4310 Water And Sewage	12,672	12,672	12,925	253	2
3,400	3,225	1,600	4320 Garbage	1,600	1,600	1,632	32	2
585	738	625	4331 Postage	625	625	625	-	-
4,704	9,667	7,559	4332 Telephone	7,237	7,237	7,237	-	-
46,893	47,186	51,979	4360 Electricity	51,979	51,979	53,019	1,040	2
67,538	82,553	72,572	4380 Fuel for Heating	65,307	65,307	66,613	1,306	2
2,192	1,913	2,169	4401 Freight Costs	2,000	2,075	2,000	(75)	(4)
308	-	-	4402 Purchased Services	-	-	-	-	-
1,985	2,154	2,028	4408 Purchased Service - Copier	2,570	1,814	1,663	(151)	(8)
92	2,263	(987)	4410 Rental	87	87	87	-	-
958	872	857	4430 Repair & Maintenance Agreement	687	93	687	594	639
17,281	16,761	18,744	4501 Supplies	17,351	15,064	16,836	1,772	12
1,400	1,600	1,200	4502 Discretionary Material	1,300	1,100	1,100	-	-
157	78	86	4580 Gas And Oil	75	75	75	-	-
941	804	727	4901 Other Expenses	1,576	1,049	1,576	527	50
625	625	625	4903 Professional Dues	625	625	625	-	-
<u>176,690</u>	<u>196,419</u>	<u>188,803</u>	Subtotal - Other	<u>176,374</u>	<u>175,174</u>	<u>169,421</u>	<u>(5,503)</u>	<u>(3)</u>
15,184	7,570	13,714	5101 Equipment	-	3,293	898	(2,395)	(73)
<u>\$ 726,869</u>	<u>\$ 756,609</u>	<u>793,016</u>	Location Totals	<u>\$ 762,918</u>	<u>\$ 740,836</u>	<u>\$ 689,169</u>	<u>\$ (51,417)</u>	<u>(84)</u>



**Kenai Peninsula Borough School District  
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

07/07/03

Location: 03 Susan B. English

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
79.00	79.00	86.00	Enrollment in ADM (K-1	84.00	76.00	77.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.00	5.70	5.50	Teachers	5.00	5.00	4.00
0.50	0.50	0.50	Special Ed Teachers	0.50	1	0.50
-	-	-	Nurse	-	0.13	0
1.00	1.00	1.75	Support	2.25	1.50	1.00
2.00	2.50	2.00	Custodians	2.00	2.00	2.00
<u>10.50</u>	<u>10.70</u>	<u>10.75</u>	Totals	<u>10.75</u>	<u>10.13</u>	<u>8.63</u>

Susan B. English is a K-12 school located in Seldovia, housing 76 students. The community is accessible only by air or water. Susan B's students participate in a comprehensive program which includes academic and vocational offerings, as well as music and athletics. Students consistently perform well 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.

**Tebughna Location Amounts**

**School District  
Budget**

Fund: 100  
Location:

Date: 07/07/03

1999-00 Actual	Actual 1999-00	Actual 2000-01	Actual 2001-02	Budget 2002-03 Original	Budget 2002-03 Current	Budget 2003-04	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 159,283	159,283	159,283	159,283	172,442	180,629	170,063	172,442	180,629	170,063	(10,566)	(6)
2,838	2,398	2,542	3161 Extra-Duty Compensation Certified	3,134	3,134	3,134	3,134	3,134	3,134	-	-
100	800	-	3171 Substitute Certified w/Certificate	1,200	1,470	1,050	1,200	1,470	1,050	(420)	(29)
-	-	1,679	3220 Specialist - Nurse	1,877	1,877	1,952	1,877	1,877	1,952	75	4
8,014	4,944	8,056	3230 Tutors/Aides	10,395	16,636	17,535	10,395	16,636	17,535	899	5
11,259	15,672	16,031	3240 Support Staff	15,829	16,035	16,307	15,829	16,035	16,307	272	2
23,386	22,146	24,128	3250 Maintenance/Custodians	25,177	20,722	21,810	25,177	20,722	21,810	1,088	5
1,148	1,139	2,147	3291 Substitute - Support	1,181	1,325	1,325	1,181	1,325	1,325	-	-
296	736	592	3292 Extra-Duty Compensation Support	-	-	-	-	-	-	-	-
241	215	-	3294 Temporary Salaries - Support	-	-	-	-	-	-	-	-
63	108	-	3295 Overtime - Support	-	-	-	-	-	-	-	-
2,092	635	998	3296 Substitute Certified w/o Certificate	1,200	1,200	1,050	1,200	1,200	1,050	(150)	(13)
63,619	64,664	66,420	3500 Employee Benefits	68,117	75,211	75,440	68,117	75,211	75,440	229	0
<u>272,334</u>	<u>274,334</u>	<u>292,064</u>	Subtotal - Personnel Services	<u>300,552</u>	<u>318,239</u>	<u>309,666</u>	<u>300,552</u>	<u>318,239</u>	<u>309,666</u>	<u>(8,573)</u>	<u>(3)</u>
4,728	4,094	5,428	4200 Travel	4,310	4,310	4,310	4,310	4,310	4,310	-	-
66	-	1,250	4250 Extra Curricular Travel	554	554	-	554	554	-	(554)	(100)
20	29	771	4310 Water And Sewage	771	771	786	771	771	786	15	2
369	354	390	4331 Postage	428	428	428	428	428	428	-	-
17,086	10,144	10,733	4332 Telephone	10,733	10,733	10,733	10,733	10,733	10,733	-	-
62,189	65,508	78,945	4360 Electricity	78,945	78,945	80,524	78,945	78,945	80,524	1,579	2
1,216	1,698	1,751	4401 Freight Costs	375	375	375	375	375	375	-	-
95	-	-	4402 Purchased Services	-	-	-	-	-	-	-	-
1,266	1,072	1,012	4408 Purchased Service - Copier	1,377	972	950	1,377	972	950	(22)	(2)
6,050	6,050	-	4410 Rental	-	-	-	-	-	-	-	-
-	283	-	4430 Repair & Maintenance Agreement	562	562	562	562	562	562	-	-
9,177	7,916	6,486	4501 Supplies	7,358	7,608	7,175	7,358	7,608	7,175	(433)	(6)
800	800	800	4502 Discretionary Material	800	800	700	800	800	700	(100)	(13)
1,211	1,632	216	4580 Gas And Oil	750	750	750	750	750	750	-	-
58	1,054	931	4901 Other Expenses	750	750	750	750	750	750	-	-
640	640	625	4903 Professional Dues	640	640	640	640	640	640	-	-
<u>104,971</u>	<u>101,274</u>	<u>109,338</u>	Subtotal - Other	<u>108,353</u>	<u>108,198</u>	<u>108,683</u>	<u>108,353</u>	<u>108,198</u>	<u>108,683</u>	<u>485</u>	
-	1,200	247	5101 Equipment	-	494	494	-	494	494	(494)	(100)
-	-	7,737	5102 Equipment-Technology	-	-	-	-	-	-	-	-
-	1,200	7,984	Subtotal - Equipment	-	494	494	-	494	494	(494)	(100)
<u>\$ 377,305</u>	<u>\$ 376,808</u>	<u>409,386</u>	Location Totals	<u>\$ 408,905</u>	<u>\$ 426,931</u>	<u>\$ 418,843</u>	<u>\$ 408,905</u>	<u>\$ 426,931</u>	<u>\$ 418,843</u>	<u>\$ (8,582)</u>	<u>(2)</u>

**Kenai Peninsula Borough School District  
2003-2004 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna School

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
52.00	45.00	44.00	Enrollment in ADM (K-1)	42.00	42.00	44.00
<u>Staff in FTE</u>						
4.00	4.00	4.00	Teachers	4.00	4.00	3.50
0.50	0.50	0.50	Special Ed Aide	0.50	0.75	0.75
-	-	-	Nurse	-	0.05	0.05
0.13	0.13	-	Aides	-	-	-
0.50	0.50	0.55	Support	0.55	0.50	0.50
1.00	1.00	1.00	Custodians	1.00	1.00	1.00
<u>6.13</u>	<u>6.13</u>	<u>6.05</u>	Totals	<u>6.05</u>	<u>6.30</u>	<u>5.80</u>

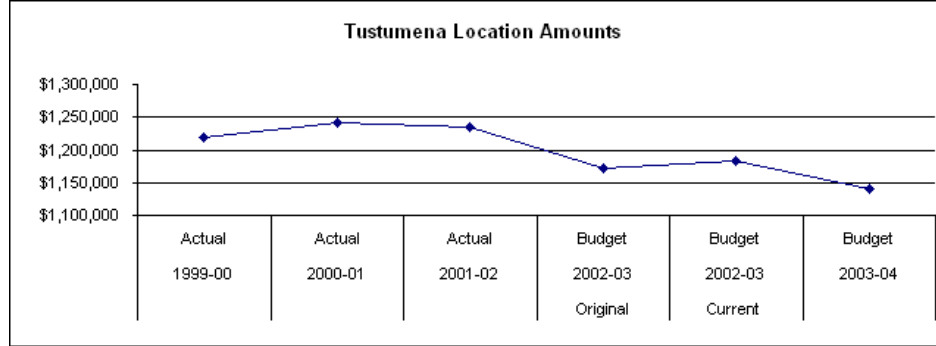
**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 45 Tustumena Elementary

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 69,193	\$ 67,407	68,717	3130 Principal/Assistant Principal	\$ 68,729	\$ 72,049	\$ 74,042	\$ 1,993	3
600,770	604,907	596,616	3150 Teachers	580,766	582,116	551,163	(30,953)	(5)
368	368	368	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
16,234	10,674	10,082	3171 Substitute Certified w/Certificate	4,050	5,269	3,600	(1,669)	(32)
125	900	650	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	13,611	3173 Long Term Sub - Certified	-	-	-	-	-
23,420	24,309	25,767	3180 Specialists - Certified	25,767	25,059	26,321	1,262	5
34,534	35,507	23,263	3220 Specialist - Nurse	23,440	18,861	19,352	491	3
29,869	32,611	34,895	3230 Tutors/Aides	36,354	29,827	31,444	1,617	5
30,429	30,736	31,043	3240 Support Staff	31,043	31,447	31,981	534	2
57,422	59,722	53,629	3250 Maintenance/Custodians	54,172	56,727	48,946	(7,781)	(14)
4,406	5,882	2,920	3291 Substitute - Support	3,451	3,150	2,862	(288)	(9)
1,499	1,137	403	3294 Temporary Salaries - Support	-	-	-	-	-
1,883	1,363	1,081	3296 Substitute Certified w/o Certificate	4,050	4,050	3,600	(450)	(11)
230,898	242,031	235,823	3500 Employee Benefits	226,947	235,518	231,948	(3,570)	(2)
<u>1,101,050</u>	<u>1,117,554</u>	<u>1,098,868</u>	Subtotal - Personnel Services	<u>1,060,241</u>	<u>1,065,545</u>	<u>1,026,731</u>	<u>(38,814)</u>	<u>(4)</u>
1,737	1,082	1,006	4200 Travel	1,080	1,400	1,080	(320)	(23)
166	79	50	4310 Water And Sewage	50	50	51	1	2
3,014	2,678	2,962	4320 Garbage	2,962	2,962	3,021	59	2
1,073	780	896	4331 Postage	896	896	896	-	-
4,197	3,626	3,506	4332 Telephone	3,495	3,495	3,495	-	-
44,086	40,615	46,291	4360 Electricity	46,291	46,291	47,217	926	2
21,307	25,943	28,357	4380 Fuel for Heating	21,985	21,985	22,425	440	2
-	90	287	4402 Purchased Services	300	365	365	-	-
5,864	4,708	4,586	4408 Purchased Service - Copier	7,099	5,011	4,277	(734)	(15)
1,065	1,102	2,400	4409 Purchased Service - Riso	-	2,400	2,400	-	-
341	214	165	4430 Repair & Maintenance Agreement	1,485	1,485	1,485	-	-
26,992	39,468	24,588	4501 Supplies	22,761	22,431	20,041	(2,390)	(11)
3,100	2,900	2,300	4502 Discretionary Material	2,700	2,700	2,400	(300)	(11)
913	281	361	4901 Other Expenses	367	-	367	367	-
640	640	640	4903 Professional Dues	640	660	640	(20)	(3)
<u>114,495</u>	<u>124,206</u>	<u>118,395</u>	Subtotal - Other	<u>112,111</u>	<u>112,131</u>	<u>110,160</u>	<u>(1,971)</u>	<u>(2)</u>
1,095	-	17,501	5101 Equipment	-	3,373	3,293	(80)	(2)
2,968	244	647	5102 Equipment-Technology	-	1,622	-	(1,622)	(100)
<u>4,063</u>	<u>244</u>	<u>18,148</u>	Subtotal - Equipment	<u>-</u>	<u>4,995</u>	<u>3,293</u>	<u>(1,702)</u>	<u>(34)</u>
<u>\$ 1,219,608</u>	<u>\$ 1,242,004</u>	<u>1,235,411</u>	Location Totals	<u>\$ 1,172,352</u>	<u>\$ 1,182,671</u>	<u>\$ 1,140,184</u>	<u>\$ (42,487)</u>	<u>(4)</u>



**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
259.00	237.00	254.00	Enrollment in ADM (K-6)	232.00	231.00	198.00
<b>Staff in FTE</b>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.50	11.00	10.50	Teachers	10.00	10.00	8.50
0.50	0.50	0.50	Specialists	0.50	0.50	0.50
2.00	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
1.45	1.83	1.89	Special Ed Aides	1.89	1.48	1.48
1.00	1.00	0.60	Nurse	0.60	0.49	0.49
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	2.00
<u>20.95</u>	<u>20.83</u>	<u>19.99</u>	Totals	<u>19.49</u>	<u>18.97</u>	<u>16.97</u>

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 and currently houses 231 students in grades K-6. Kasilof is located on the east shore of Cook Inlet on the Kenai Peninsula, twelve miles south of the City of Soldotna.

Voznesenka School, located in the village of Voznesenka just outside Homer, Alaska, is housed in a facility leased from the Village of Voznesenka. The leased facility has been the home of Voznesenka School since 1988 and currently houses 137 students in grades K-12. Although limited in size, Voznesenka continues to meet state and local graduation requirements, giving students the necessary education for entrance in post-secondary education. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

**ough School District  
04 Budget**

Date: 07/07/03

\$650,000	Actual	Actual	Actual	Budget	Budget	Budget
	1999-00	2000-01	2001-02	2002-03	2002-03	2003-04
				Original	Current	
-	-	736	3161 Extra Duty Compensation Certified			
2,619	4,875	2,750	3171 Substitute Certified w/Certificate			
3,198	-	-	3173 Long Term Substitute Certified			
-	-	6,802	3220 Specialist - Nurse			
51,701	53,431	58,474	3230 Tutors/Aides			
23,641	20,217	19,547	3240 Support Staff			
7,657	18,823	10,658	3250 Maintenance/Custodians			
1,040	-	-	3272 Activity Bus Driver			
1,090	3,289	3,457	3291 Substitute - Support			
1,179	558	171	3294 Temporary Salaries - Support			
2,388	3,098	4,060	3296 Substitute Certified w/o Certificate			
128,169	159,329	156,923	3500 Employee Benefits			
<b>593,755</b>	<b>708,701</b>	<b>708,428</b>	<b>Subtotal - Personnel Services</b>			
10,822	1,243	1,178	4200 Travel			
430	240	(103)	4250 Extracurricular Travel			
443	430	469	4310 Water And Sewage			
605	950	950	4320 Garbage			
177	154	173	4331 Postage			
2,884	3,125	2,892	4332 Telephone			
9,454	11,938	13,742	4360 Electricity			
2,714	4,424	5,914	4380 Fuel for Heating			
-	-	-	4402 Purchased Services			
3,239	3,330	3,519	4408 Purchased Service - Copier			
48,000	48,000	48,000	4410 Rental			
100	50	320	4430 Repair & Maintenance Agreement			
20,118	15,632	20,619	4501 Supplies			
1,500	2,000	1,800	4502 Discretionary Material			
416	436	472	4901 Other Expenses			
-	625	625	4903 Professional Dues			
<b>100,902</b>	<b>92,577</b>	<b>100,570</b>	<b>Subtotal - Other</b>			
2,650	-	10,023	5101 Equipment			
-	1,635	250	5102 Equipment-Technology			
<b>2,650</b>	<b>1,635</b>	<b>10,273</b>	<b>Subtotal - Equipment</b>			
<b>\$ 697,307</b>	<b>\$ 802,913</b>	<b>819,271</b>	<b>Location Totals</b>			

Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 68,729	\$ 72,049	\$ 74,042	\$ 1,993	3
398,517	413,282	419,873	6,591	2
736	736	1,472	736	100
3,150	3,510	3,000	(510)	(15)
-	-	-	-	-
6,203	5,940	6,602	662	11
67,808	70,489	73,385	2,896	4
17,387	22,017	23,211	1,194	5
11,084	11,084	21,874	10,790	97
-	-	-	-	-
2,719	2,719	3,007	288	11
-	-	-	-	-
3,150	3,150	3,000	(150)	(5)
168,333	181,487	196,648	15,161	8
<b>747,816</b>	<b>786,463</b>	<b>826,114</b>	<b>39,651</b>	<b>5</b>
750	913	1,000	87	10
-	-	-	-	-
469	469	478	9	2
950	950	969	19	2
150	355	300	(55)	(15)
2,771	2,771	2,771	-	-
13,742	13,742	14,017	275	2
1,284	1,284	1,310	26	2
-	500	500	-	-
4,162	2,689	3,197	508	19
48,000	48,000	48,000	-	-
225	171	225	54	32
13,386	13,821	14,540	719	5
2,100	2,100	2,000	(100)	(5)
75	75	25	(50)	(67)
640	640	640	-	-
<b>88,704</b>	<b>88,480</b>	<b>89,972</b>	<b>1,492</b>	<b>2</b>
-	1,801	1,801	-	-
-	-	-	-	-
-	1,801	1,801	-	-
<b>\$ 836,520</b>	<b>\$ 876,744</b>	<b>\$ 917,887</b>	<b>\$ 41,143</b>	<b>5</b>



**Kenai Peninsula Borough School District  
2003-2004 Budget**

Fund: 100 General Fund - Expenditures  
Location: 53 Voznesenka Elementary / High

07/07/03

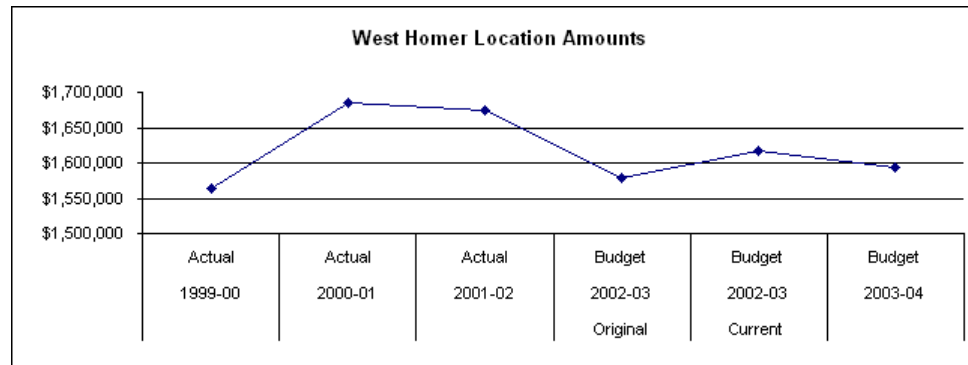
1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
130.00	138.00	136.00	Enrollment in ADM (K-12)	136.00	137.00	148.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.00	9.00	9.00	Teachers	9.50	9.50	8.00
0.50	-	-	Special Ed Teachers	-	-	1
0.88	0.88	1.26	Special Ed Aides	1.26	1.26	1.26
1.76	1.76	1.76	Aides	1.76	1.76	1.76
-	-	-	Nurse	-	0.20	0.20
1.00	1.00	1.20	Support	1.20	1.00	1.00
0.50	1.00	0.50	Custodians	0.50	0.50	1.00
<u>11.64</u>	<u>14.64</u>	<u>14.72</u>	Totals	<u>15.22</u>	<u>15.22</u>	<u>15.22</u>

**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 76,351	\$ 74,663	85,663	3130 Principal/Assistant Principal	\$ 85,663	\$ 70,983	\$ 72,977	\$ 1,994	3
808,465	861,180	842,738	3150 Teachers	816,099	810,621	787,570	(23,051)	(3)
2,044	2,024	1,840	3161 Extra-Duty Compensation Certified	1,472	1,472	1,840	368	25
-	600	-	3162 Emolument	-	-	-	-	-
7,687	8,249	15,490	3171 Substitute Certified w/Certificate	5,400	8,889	5,250	(3,639)	(41)
-	288	-	3172 Temp Certified w/Certificate	-	-	-	-	-
51,262	51,770	52,288	3180 Specialists - Certified	52,287	75,960	81,805	5,845	8
31,481	32,951	33,828	3220 Specialist - Nurse	33,559	34,525	35,213	688	2
53,705	36,224	34,352	3230 Tutors/Aides	37,428	39,372	40,987	1,615	4
30,422	30,735	31,658	3240 Support Staff	31,658	32,070	32,614	544	2
61,607	70,244	77,258	3250 Maintenance/Custodians	77,018	77,895	70,005	(7,890)	(10)
5,020	7,217	10,272	3291 Substitute - Support	3,825	3,825	3,537	(288)	(8)
368	184	-	3292 Extra-Duty Compensation Support	368	368	-	(368)	(100)
1,809	1,726	36	3294 Temporary Salaries - Support	-	-	-	-	-
188	-	-	3295 Overtime - Support	-	-	-	-	-
10,809	10,006	4,242	3296 Substitute Certified w/o Certificate	5,400	6,099	5,250	(849)	(14)
283,482	303,406	302,241	3500 Employee Benefits	299,139	322,642	326,258	3,616	1
<u>1,424,700</u>	<u>1,491,467</u>	<u>1,491,906</u>	Subtotal - Personnel Services	<u>1,449,316</u>	<u>- 1,484,721</u>	<u>1,463,306</u>	<u>(21,415)</u>	<u>(1)</u>
700	-	-	4100 Professional - Technical Service	-	-	-	-	-
1,132	668	710	4200 Travel	1,050	1,135	700	(435)	(38)
-	132	75	4250 Extra Curricular Travel	-	271	-	(271)	(100)
7,175	7,695	8,057	4310 Water And Sewage	8,057	8,057	8,218	161	2
3,951	3,280	3,634	4320 Garbage	3,634	3,634	3,707	73	2
1,342	1,140	1,285	4331 Postage	450	1,166	1,300	134	11
4,669	4,180	4,282	4332 Telephone	4,205	4,205	4,205	-	-
43,334	47,855	49,250	4360 Electricity	45,269	45,269	46,174	905	2
28,266	69,692	55,925	4380 Fuel for Heating	20,900	20,900	21,318	418	2
997	659	200	4402 Purchased Services	784	752	756	4	1
7,423	6,407	4,879	4408 Purchased Service - Copier	8,996	6,350	6,026	(324)	(5)
1,065	2,445	2,944	4409 Purchased Service - Riso	-	2,400	2,400	-	-
-	-	-	4410 Rental	245	-	100	100	-
281	100	441	4430 Repair & Maintenance Agreement	750	382	700	318	83
30,485	41,706	27,046	4501 Supplies	28,245	28,778	27,045	(1,733)	(6)
3,380	3,400	2,900	4502 Discretionary Material	3,600	3,520	3,500	(20)	(1)
895	669	619	4901 Other Expenses	1,760	394	813	419	106
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>135,735</u>	<u>190,668</u>	<u>162,887</u>	Subtotal - Other	<u>128,585</u>	<u>127,853</u>	<u>127,602</u>	<u>(251)</u>	<u>-</u>
560	-	14,630	5101 Equipment	-	2,514	2,514	-	-
2,506	1,972	4,048	5102 Equipment-Technology	-	1,546	-	(1,546)	(100)
<u>3,066</u>	<u>1,972</u>	<u>18,678</u>	Subtotal - Equipment	<u>-</u>	<u>4,060</u>	<u>2,514</u>	<u>(1,546)</u>	<u>(38)</u>
<u>\$ 1,563,501</u>	<u>\$ 1,684,107</u>	<u>1,673,471</u>	Location Totals	<u>\$ 1,577,901</u>	<u>\$ 1,616,634</u>	<u>\$ 1,593,422</u>	<u>\$ (23,212)</u>	<u>(1)</u>



**Kenai Peninsula Borough School District  
2003-2004 Budget**

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

7/7/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
315.00	296.00	301.00	Enrollment in ADM (3-6)	294.00	294.00	279.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.50	14.00	13.50	Teachers	13.00	13.00	11.50
0.50	0.50	1.00	Specialists	1.00	2.00	2.00
3.50	3.50	3.00	Special Ed Teachers	3.00	3.00	3.00
1.76	1.76	2.33	Special Ed Aides	1.76	1.76	1.76
1.00	-	-	Aides	-	-	-
0.86	0.88	0.88	Nurse	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	3.00	3.00	Custodians	3.00	3.00	2.50
<u>25.62</u>	<u>25.64</u>	<u>25.71</u>	Totals	<u>24.64</u>	<u>25.64</u>	<u>23.64</u>

West Homer Elementary School, located in Homer, Alaska, was constructed in 1997. The facility currently houses 294 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. West Homer Elementary School is recognized by *FamilyPC* magazine and the *Princeton Review* as one of the nation's 100 Best Wired Schools. The school also became the first in Alaska to establish an Elementary School Youth Court.

**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 319	\$ 100	-	3171 Substitute Certified w/Certificate	\$ -	\$ -	\$ -	\$ -	-
24,367	24,611	24,857	3240 Support Staff	24,861	25,354	25,861	507	2
242	-	324	3291 Substitute - Support	288	288	288	-	-
-	596	268	3295 Overtime - Support	-	-	-	-	-
252	-	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
30,274	26,052	25,669	3500 Employee Benefits	36,421	39,922	42,098	2,176	5
<u>55,454</u>	<u>51,359</u>	<u>51,118</u>	Subtotal - Personnel Services	<u>61,570</u>	<u>65,564</u>	<u>68,247</u>	<u>2,683</u>	
954	-	-	4100 Professional - Technical Service	-	-	-	-	-
42,044	81,140	84,183	4140 Professional - Technical Legal	80,000	80,000	80,000	-	-
18,009	21,249	19,682	4200 Travel	18,000	21,800	24,000	2,200	10
591	728	742	4331 Postage	1,500	1,500	1,500	-	-
7	-	-	4332 Telephone	-	-	-	-	-
8,277	8,702	12,946	4402 Purchased Services	6,750	6,750	6,750	-	-
4,546	2,853	1,726	4501 Supplies	1,000	3,200	1,000	(2,200)	(69)
14,040	13,950	13,320	4850 Stipends	14,040	14,040	14,040	-	-
28,924	25,421	23,295	4901 Other Expenses	25,185	25,185	25,185	-	-
<u>117,392</u>	<u>154,043</u>	<u>155,894</u>	Subtotal - Other	<u>146,475</u>	<u>152,475</u>	<u>152,475</u>	<u>-</u>	<u>-</u>
-	272	-	5102 Equipment - Technology	-	-	-	-	-
<u>\$ 172,846</u>	<u>\$ 205,674</u>	<u>207,012</u>	Location Totals	<u>\$ 208,045</u>	<u>\$ 218,039</u>	<u>\$ 220,722</u>	<u>\$ 2,683</u>	<u>1</u>
			Staff in FTE					
0.50	0.50	1	Support	0.50	0.50	0.50		
<u>0.50</u>	<u>0.50</u>	<u>1</u>	Totals	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>		

Note: This budget will be altered after the fall 2003 election.

The Kenai Peninsula Board of Education is elected by public voters and currently consists of seven members. This Board oversees 43 school sites in an area of 25,600 square miles. There are 9,673 students and 1,203 employees.

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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

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

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 102,308	\$ 101,500	102,988	3110 Superintendent	\$ 103,000	\$ 104,500	\$ 106,000	\$ 1,500	1
100	500	-	3162 Emolument	-	-	-	-	-
-	200	-	3171 Substitute Certified w/Certificate	1,974	1,974	1,974	-	-
61,276	59,811	49,832	3240 Support Staff	45,857	46,834	47,709	875	2
272	464	1,435	3291 Substitute - Support	1,924	1,924	1,924	-	-
1,002	4,671	2,629	3294 Temporary Salaries - Support	2,000	2,000	2,000	-	-
-	406	586	3295 Overtime - Support	-	-	-	-	-
-	682	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
42,625	49,467	36,065	3500 Employee Benefits	34,595	36,862	39,834	2,972	8
<u>207,583</u>	<u>217,701</u>	<u>193,535</u>	Subtotal - Personnel Services	<u>189,350</u>	<u>194,094</u>	<u>199,441</u>	<u>5,347</u>	<u>3</u>
5,000	2,297	-	4100 Professional - Technical Service	1,000	300	1,000	700	233
11,108	17,863	21,770	4200 Travel	21,000	19,845	21,345	1,500	8
574	594	620	4331 Postage	1,125	1,125	1,125	-	-
6,561	7,639	6,867	4332 Telephone	6,800	6,800	6,800	-	-
3,750	10,507	4,607	4402 Purchased Services	4,184	9,259	4,184	(5,075)	(55)
7,500	5,347	6,717	4408 Purchased Service - Copier	9,868	6,402	6,402	-	-
2,640	8,289	8,400	4809 Purchased Service - Riso	-	8,400	8,400	-	-
1,390	770	-	4410 Rental	775	-	775	775	-
243	58	123	4430 Repair & Maintenance Agreement	375	375	375	-	-
10,012	10,403	9,903	4501 Supplies	9,900	8,400	9,900	1,500	18
103	1,406	2,362	4580 Gas And Oil	1,100	1,800	1,100	(700)	(39)
9,925	5,557	1,257	4901 Other Expenses	2,500	1,500	2,500	1,000	67
978	883	1,223	4903 Professional Dues	1,000	700	1,000	300	43
<u>59,784</u>	<u>71,613</u>	<u>63,849</u>	Subtotal - Other	<u>59,627</u>	<u>64,906</u>	<u>64,906</u>	<u>-</u>	<u>-</u>
-	194	6,999	5101 Equipment	-	-	-	-	-
2,749	480	260	5102 Equipment-Technology	-	-	-	-	-
<u>2,749</u>	<u>674</u>	<u>7,259</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 270,116</u>	<u>\$ 289,988</u>	<u>264,643</u>	Location Totals	<u>\$ 248,977</u>	<u>\$ 259,000</u>	<u>\$ 264,347</u>	<u>\$ 5,347</u>	<u>2</u>

Staff in FTE

1.00	1.00	1	Superintendent	1.00	1.00	1.00
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<u>1.00</u>	<u>2.00</u>	<u>2</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>2.00</u>	<u>3.00</u>	<u>3</u>	Totals	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

The Superintendent's office is responsible for coordinating all day-to-day operations of the school district. The mission of the Kenai Peninsula Borough School District, in partnership with its rich 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. This mission is translated to practice for the nearly 10,000 students of the District through a variety of departments providing leadership to schools, communities and the State. Working with three assistants, the senior management team focuses on support for schools, liaison with the State and Federal Departments of Education as well as the State Legislature, liaison with the Borough Assembly and the Board of Education.

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The Administrative Services division encompasses the non-instructional support programs and the management of those functions. This division is comprised of Human Resources, Planning and Operations, and Purchasing and Warehouse. Additionally, auxiliary support is provided in the form of Nutrition Services, Pupil Transportation, Community Theater and Community Schools.

Fund: 100 General Fund - Expenditures

Date: 07/07/03

**Location: 72 Assistant Superintendent Administrative Services**

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	70,316	3120 Asst. Superintendent Certified	\$ 89,700	\$ 92,106	\$ 93,324	\$ 1,218	1
421	387	200	3171 Substitute Certified w/Certificate	-	-	-	-	-
82,183	81,282	22,575	3211 Assistant Superintendent - Support	-	-	-	-	-
31,162	31,286	21,583	3240 Support Staff	21,583	18,969	18,840	(129)	(1)
3,496	4,058	3,066	3250 Maintenance/Custodians	-	-	-	-	-
1,031	95	9,721	3291 Substitute - Support	576	576	576	-	-
-	35	72	3294 Temporary Salaries - Support	-	-	-	-	-
556	368	725	3295 Overtime - Support	-	-	-	-	-
488	126	73	3296 Substitute Certified w/o Certificate	-	-	-	-	-
29,222	34,013	28,265	3500 Employee Benefits	25,831	27,224	29,211	1,987	7
<u>148,559</u>	<u>151,650</u>	<u>156,596</u>	Subtotal - Personnel Services	<u>137,690</u>	<u>138,875</u>	<u>141,951</u>	<u>3,076</u>	
7,628	9,671	7,487	4200 Travel	10,102	10,102	10,102	-	-
237	1,044	876	4310 Water And Sewage	-	-	-	-	-
427	621	101	4331 Postage	600	600	600	-	-
2,142	2,652	2,522	4332 Telephone	2,600	2,600	2,600	-	-
-	16,611	19,373	4360 Electricity	-	-	-	-	-
22,745	7,274	8,539	4380 Fuel for Heating	9,214	5,193	9,398	-	-
2,870	1,742	1,590	4402 Purchased Services	4,338	3,941	3,941	-	-
680	682	570	4408 Purchased Service - Copier	-	-	-	-	-
280	17	-	4409 Purchased Service - Riso	-	-	-	-	-
1,368	-	-	4430 Repair & Maintenance Agreement	150	150	150	-	-
9,252	7,881	10,475	4501 Supplies	13,773	9,640	13,670	4,030	42
996	1,124	(74)	4901 Other Expenses	1,688	1,688	1,688	-	-
513	784	550	4903 Professional Dues	640	640	640	-	-
<u>49,138</u>	<u>50,103</u>	<u>52,009</u>	Subtotal - Other	<u>43,105</u>	<u>34,554</u>	<u>42,789</u>	<u>4,030</u>	12
(584)	23,342	859	5101 Equipment	-	270	-	(270)	-
368	1,894	3,003	5102 Equipment-Technology	-	570	-	(570)	-
<u>(216)</u>	<u>25,236</u>	<u>3,862</u>	Subtotal - Equipment	<u>-</u>	<u>840</u>	<u>-</u>	<u>(840)</u>	-



<u>\$ 197,481</u>	<u>\$ 226,989</u>	<u>212,467</u>	Location Totals	<u>\$ 180,795</u>	<u>\$ 174,269</u>	<u>\$ 184,740</u>	<u>\$ 6,266</u>	4
			<u>Staff in FTE</u>					
0.92	0.92	1	Assistant Superintendent	1.00	1.00	1.00		
1.00	1.00	1	Support	0.50	0.50	0.50		
<u>1.92</u>	<u>1.92</u>	<u>2</u>	Totals	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>		

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The Instruction Department develops, oversees, and manages daily operations of the educational programs and services for the District. These include curriculum development and supervision; site intervention team process; district student assessment program; district staff development program; instructional technology; management of the District Media Center; oversight of the school development planning process and district calendar; management of district special education, school psychologists, and Quest services; supervision of small school programs, alternative education, bilingual education, district student boarding home program, and secondary education counseling services; management and oversight of federal and state grants; supervision and coordination of vocational education; and direct supervision of the district wide art program and reading specialists.

Date: 07/07/03

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1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 91,190	\$ 92,550	92,370	3120 Assistant Superintendent - Certified	\$ 87,900	\$ 90,270	\$ 91,451	\$ 1,181	1
-	-	2,511	3130 Principal/Asst. Principal	-	-	-	-	-
-	-	9,122	3140 Director/Certified	-	-	-	-	-
879	-	1,217	3150 Teachers	-	116,509	-	(116,509)	(100)
8,541	1,107	21,575	3162 Emolument	1,672	32,572	1,672	(30,900)	(95)
-	1,025	2,875	3171 Substitute Certified w/Certificate	75	4,900	75	(4,825)	(98)
-	-	-	3172 Temporary Certified w/Certificate	-	1,000	-	(1,000)	(100)
45,000	-	-	3230 Tutors/Aides	-	-	-	-	-
40,302	33,846	41,112	3240 Support Staff	41,112	41,934	42,773	839	2
640	1,440	850	3291 Substitute - Support	2,160	1,460	2,160	700	48
702	667	596	3294 Temporary Salaries - Support	2,880	2,430	2,880	450	19
372	4,814	-	3295 Overtime - Support	-	-	-	-	-
84	1,008	1,260	3296 Substitute Certified w/o Certificate	-	3,292	-	(3,292)	(100)
43,373	9,352	37,024	3500 Employee Benefits	31,825	53,825	36,748	(17,077)	(32)
231,083	145,809	210,512	Subtotal - Personnel Services	167,624	348,192	177,759	(170,433)	(49)
32,398	2,477	9,901	4100 Professional - Technical Service	18,900	48,342	18,900	(29,442) *	(61)
8,345	9,401	12,184	4200 Travel	15,875	26,185	15,875	(10,310)	(39)
453	464	348	4331 Postage	375	1,125	375	(750)	(67)
2,291	2,774	3,207	4332 Telephone	3,150	4,150	3,150	(1,000)	(24)
1,217	1,935	5,404	4402 Purchased Services	40,805	25,102	40,805	15,703	63
680	682	575	4408 Purchased Service - Copier	-	1,431	-	(1,431)	(100)
280	56	-	4409 Purchased Service - Riso	-	-	-	-	-
-	-	-	4430 Repair & Maintenance Agreement	375	375	375	-	-
4,864	17,113	8,497	4501 Supplies	43,560	66,908	43,560	(23,348) *	(35)
-	50	-	4502 Discretionary Material	-	-	-	-	-
1,140	16,904	40,632	4901 Other Expenses	1,702,746	1,925	1,925	-	-
55,623	54,731	46,932	4902 Career Development	73,500	72,475	73,500	1,025	1
774	988	-	4903 Professional Dues	765	765	765	-	-
108,065	107,575	127,680	Subtotal - Other	1,900,051	248,783	199,230	(49,553)	(20)
-	3,649	7,081	5101 Equipment	-	6,495	-	(6,495)	(100)
993	2,361	2,037	5102 Equipment-Technology	-	2,147	-	(2,147)	(100)

<u>993</u>	<u>6,010</u>	<u>9,118</u>	Subtotal - Equipment	<u>-</u>	<u>8,642</u>	<u>-</u>	<u>(8,642)</u>	(100)
<u>\$ 340,141</u>	<u>\$ 259,394</u>	<u>347,310</u>	Location Totals	<u>\$ 2,067,675</u>	<u>\$ 605,617</u>	<u>\$ 376,989</u>	<u>\$ (228,628)</u>	(38)
<u>Staff in FTE</u>								
1.00	1.00	1	Assistant Superintendent	1.00	1.00	1.00		
0.25	0.25	-	Teacher	-	-	-		
1.00	1.00	1	Support	1.00	1.00	1.00		
<u>2.25</u>	<u>2.25</u>	<u>2</u>	Totals	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>		

\* Reduction of Learning Opportunity Grant funds.

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The Business Office processes all financial transactions relative to revenue and expenditures. There are seven individuals who handle payroll, accounts payable, fixed assets, and revenue transactions for the District. The Comprehensive Annual Financial Report is prepared on-site and has received awards from the Association of School Business Officials International and the Government Finance Officers Association for excellence in financial reporting. This department also supports the annual budget process and employee contract negotiations. The District's budget document has received the Meritorious Budget Award from the Association of School Business Officials International.

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	50	3171 Sub Certified w/Certificate	\$ -	\$ -	\$ -	\$ -	-
-	-	92,271	3211 Chief Financial Officer	87,807	92,106	93,324	1,218	1
81,885	81,015	-	3212 Director/Coordinator Support	-	-	-	-	-
210,419	216,505	264,437	3240 Support Staff	229,865	257,263	263,939	6,676	3
1,026	2,819	1,436	3291 Substitute - Support	3,744	6,413	3,744	(2,669)	(42)
-	-	1,479	3293 Long Term Sub - Support	-	-	-	-	-
5,811	4,720	7,584	3294 Temporary Salaries - Support	3,500	3,500	3,500	-	-
4,210	3,495	6,446	3295 Overtime - Support	4,500	4,500	4,500	-	-
-	-	126	3296 Sub Certified w/o Certificate	-	-	-	-	-
124,003	96,283	99,137	3500 Employee Benefits	90,487	100,865	110,555	9,690	10
<u>427,354</u>	<u>404,837</u>	<u>472,966</u>	Subtotal - Personnel Services	<u>419,903</u>	<u>464,647</u>	<u>479,562</u>	<u>13,697</u>	3
26,000	26,000	26,000	4121 In Kind Professional -Technical Audit	25,000	25,000	25,000	-	-
9,088	8,552	7,875	4200 Travel	6,750	6,750	6,750	-	-
9,908	8,769	10,049	4331 Postage	8,250	8,250	8,250	-	-
2,635	3,249	3,032	4332 Telephone	2,900	2,900	2,900	-	-
914	3,807	3,675	4402 Purchased Services	1,600	3,600	1,600	(2,000)	(56)
326	670	656	4408 Purchased Service - Copier	325	325	325	-	-
280	-	-	4409 Purchased Service - Riso	325	325	325	-	-
1,351	1,632	878	4430 Repair & Maintenance Agreement	1,639	1,639	1,639	-	-
11,754	10,498	10,416	4501 Supplies	11,300	11,300	11,300	-	-
1,809	2,617	336	4901 Other Expenses	675	675	675	-	-
405	425	365	4903 Professional Dues	640	640	640	-	-
(41,667)	(58,211)	(63,308)	4950 Indirect Costs	-	-	-	-	-
<u>22,803</u>	<u>8,008</u>	<u>(26)</u>	Subtotal - Other	<u>59,404</u>	<u>61,404</u>	<u>59,404</u>	<u>(2,000)</u>	-
935	194	6,732	5101 Equipment	-	-	-	-	-
364	-	-	5102 Equipment - Technology	-	-	-	-	-
<u>1,299</u>	<u>194</u>	<u>6,732</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-

<u>\$ 451,456</u>	<u>\$ 413,039</u>	<u>479,672</u>	Location Totals	<u>\$ 479,307</u>	<u>\$ 526,051</u>	<u>\$ 538,966</u>	<u>\$ 11,697</u>	2
			<u>Staff in FTE</u>					
1.00	1.00	1	Chief Financial Officer	1.00	1.00	1.00		
5.00	5.00	7	Support	6.50	6.50	6.50		
<u>6.00</u>	<u>6.00</u>	<u>8</u>	Totals	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>		

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Planning and Operations provides maintenance support to all schools and departments of the District. This office is in charge of all Capital Improvement applications to DEED, coordination of capital projects and major maintenance, and follow-up on site inspections conducted by the DEC and the State Fire Marshall. Planning & Operations is responsible for the School Ground Camper Host program, represents the Kenai Peninsula School Activities Association and is coordinator for 1% for Art to DEED. In addition, this department oversees all OSHA, ADA, and AHERA issues. Planning & Operations also oversees KPBSD swimming pool operations and water quality at school and department sites as well as custodial issues and school district maintenance work order approval. Planning & Operations prepares a preventative maintenance plan for DEED and is in charge of the development and oversight of an Integrated Pest Management plan. The director serves as chair on Building Advisory Committees and is the coordinator for school activity drivers. The departments under Planning & Operations supervision are the Warehouse, Purchasing, Transportation, Student Nutrition Services and Theaters.

Date: 07/07/03

							<u>% Of Change</u>	
							-	
							5	
							-	
	144	2,606	3294 Temp Salaries Support	-	-	-	-	
54	-	74	3295 Overtime Support	-	-	-	-	
462	756	168	3296 Sub Certified w/Cert	245	-	-	-	
<u>20,884</u>	<u>24,319</u>	<u>27,530</u>	3500 Employee Benefits	<u>29,355</u>	<u>31,925</u>	<u>34,623</u>	<u>2,698</u>	8
<u>118,386</u>	<u>120,003</u>	<u>142,153</u>	Subtotal - Personnel Services	<u>146,862</u>	<u>156,616</u>	<u>162,378</u>	<u>4,687</u>	3
120	-	-	4100 Professional Tech Serv	750	-	750	-	-
5,555	4,139	7,668	4200 Travel	5,227	4,711	5,227	-	-
52,199	50,720	50,110	4250 Extracurricular Travel	50,000	50,000	-	-	-
17	21	12	4331 Postage	743	24	743	719	2,996
116	254	215	4332 Telephone	51	51	51	-	-
9	1,952	370	4402 Purchased Services	500	175	500	325	186
-	-	70	4430 Repair & Maintenance	150	-	150	-	-
4,906	7,416	2,175	4501 Supplies	4,750	10,971	4,750	(6,221)	(57)
776	522	199	4901 Other Expenses	1,370	-	1,370	-	-
<u>479</u>	<u>374</u>	<u>110</u>	4903 Professional Dues	<u>764</u>	<u>-</u>	<u>764</u>	<u>764</u>	-
<u>64,177</u>	<u>65,398</u>	<u>60,929</u>	Subtotal - Other	<u>64,305</u>	<u>65,932</u>	<u>14,305</u>	<u>(4,413)</u>	(7)
-	3,399	-	5101 Equipment	-	-	-	-	-
<u>579</u>	<u>1,732</u>	<u>521</u>	5102 Equipment-Technology	<u>-</u>	<u>873</u>	<u>-</u>	<u>(873)</u>	(100)
<u>579</u>	<u>5,131</u>	<u>521</u>	Subtotal - Equipment	<u>-</u>	<u>873</u>	<u>-</u>	<u>(873)</u>	(100)
<u>\$ 183,142</u>	<u>\$ 190,532</u>	<u>203,603</u>	Location Totals	<u>\$ 211,167</u>	<u>\$ 223,421</u>	<u>\$ 176,683</u>	<u>\$ (599)</u>	-

			<u>Staff in FTE</u>			
1.00	1.00	1	Director	1.00	1.00	1.00
1.00	1.00	1	Support	1.00	1.00	1.00
<u>2.00</u>	<u>2.00</u>	<u>2</u>	Totals	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

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The Central Office Warehouse stocks hundreds of items, which are available to the employees of the school district, and delivers them to their sites at minimal cost. The warehouse is responsible for the delivery of mail, media, supplies and interschool transfers of every kind and processes property that is in need of repair, return or surplus.

The Purchasing department works in conjunction with vendors and school personnel to obtain equipment and materials required to operate school district facilities, at the best possible price and in the shortest amount of time.

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	2002-03 Budget	2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	-	3171 Substitute Certified w/Certificate	\$ -	\$ 455	\$ 455	-	-
277,841	280,463	267,257	3240 Support Staff	253,773	261,729	253,538	(8,191)	(3)
14,738	15,134	14,976	3250 Maintenance/Custodians	13,095	15,591	-	(15,591)	(100)
8,111	1,359	5,144	3291 Substitute - Support	4,694	4,694	3,946	(748)	(16)
3,679	11,331	8,261	3294 Temporary Salaries - Support	13,500	13,581	13,500	(81)	(1)
3,055	2,173	2,970	3295 Overtime - Support	1,680	1,680	1,680	-	-
-	-	-	3296 Substitute Certified w/o Certificate	-	245	245	-	-
93,150	94,754	96,510	3500 Employee Benefits	86,290	92,832	87,536	(5,296)	(6)
400,574	405,214	395,118	Subtotal - Personnel Services	373,032	390,807	360,900	(29,907)	(8)
1,686	1,544	705	4200 Travel	3,090	2,490	3,090	600	24
2,427	2,485	2,427	4310 Water And Sewage	2,427	2,427	2,476	49	2
3,768	2,785	4,070	4331 Postage	2,554	2,554	2,554	-	-
8,056	8,704	7,844	4332 Telephone	8,549	8,549	8,549	-	-
35,632	38,457	49,636	4360 Electricity	49,636	49,636	50,629	993	2
6,068	6,291	7,888	4380 Fuel for Heating	8,337	8,337	8,504	167	2
2,110	7,830	1,274	4402 Purchased Services	4,146	4,234	4,146	(88)	(2)
1,138	1,073	1,902	4408 Purchased Service - Copier	2,617	765	2,617	1,852	242
60	60	-	4410 Rental	1,500	-	1,500	1,500	-
9,504	13,806	16,045	4430 Repair & Maintenance Agreement	15,043	14,821	15,043	222	1
13,355	13,502	23,669	4501 Supplies	10,045	9,639	10,045	406	4
(35,096)	(2,052)	51,490	4560 Inventory Adjustment	-	-	-	-	-
8,254	9,897	9,929	4580 Gas And Oil	10,087	10,087	10,087	-	-
180	288	235	4901 Other Expenses	250	400	250	(150)	(38)
(80,490)	(109,630)	(125,686)	4950 Indirect Costs	-	-	-	-	-
(23,348)	(4,960)	51,428	Subtotal - Other	118,281	113,939	119,490	5,551	5
12,842	11,250	15,639	5101 Equipment	10,000	12,360	10,000	(2,360)	(19)
547	3,925	4,899	5102 Equipment-Technology	-	1,901	-	(1,901)	(100)
13,389	15,175	20,538	Subtotal - Equipment	10,000	14,261	10,000	(4,261)	(30)



<u>\$ 390,615</u>	<u>\$ 415,429</u>	<u>467,084</u>	Location Totals	<u>\$ 501,313</u>	<u>\$ -</u>	<u>\$ 519,007</u>	<u>\$ 490,390</u>	<u>\$ -</u>	<u>\$ (28,617)</u>	(6)
			<u>Staff in FTE</u>							
-	-	-	Director	-	-	-	-	-	-	
1.00	-	-	Supervisor	-	-	-	-	-	-	
7.50	8.00	8	Support	7.50	7.50	7.50	7.50			
0.65	0.65	1	Custodian	0.65	0.65	-	-			
<u>9.15</u>	<u>8.65</u>	<u>8</u>	Totals	<u>8.15</u>	<u>8.15</u>	<u>7.50</u>	<u>7.50</u>			

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The Human Resources Department is responsible for recruitment of all District employees, hiring, terminations, evaluations, family medical and other leaves from the District, staffing, grievance process, disciplinary process, negotiated agreements, recognition programs, student teacher and internship placements, mentor programs, substitute programs, ADA job description/accommodation plans and equipment, district legal matters, district investigations, district reclassifications, affirmative action/EEOC, Workmans Compensation, district health plan and association relations.

Fund: 100 General Fund - Expenditures

Date: 07/07/03

**Location: 77 Human Resources**

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 88,708	\$ 87,750	22,425	3120 Assistant Superintendent - Certified	\$ -	\$ -	\$ -	\$ -	-
-	1,479	1,492	3140 Director/Coordinator Certified	1,492	81,083	81,182	99	-
400	300	-	3162 Emolument	-	-	-	-	-
100	150	900	3171 Substitute Certified w/Certificate*	7,450	6,054	7,450	1,396	23
-	-	-	3172 Temporary Certified w/Certificate	-	400	-	(400)	(100)
-	-	55,639	3212 Administrator/Classified	78,030	-	-	-	-
135,417	145,460	198,860	3240 Support Staff	182,651	201,514	205,996	4,482	2
-	-	(15)	3250 Maintenance/ Custodians *	22,656	22,656	22,705	49	0
4,740	4,387	(1,725)	3291 Substitute - Support *	77,283	41,468	77,283	35,815	86
-	-	-	3293 Long Term Substitute - Support *	30,000	30,000	30,000	-	-
7,976	9,547	5,840	3294 Temporary Salaries - Support*	12,100	9,130	12,100	2,970	33
147	579	2,328	3295 Overtime - Support*	7,500	10,400	7,500	(2,900)	(28)
-	189	691	3296 Substitute Certified w/o Certificate	-	2,788	-	(2,788)	(100)
121,408	73,419	77,723	3500 Employee Benefits	88,085	92,419	102,604	10,185	11
<u>358,896</u>	<u>323,260</u>	<u>364,158</u>	Subtotal - Personnel Services	<u>507,247</u>	<u>497,912</u>	<u>546,820</u>	<u>48,908</u>	<u>10</u>
729	-	-	4100 Professional Technical Service	-	-	-	-	-
13,686	15,951	15,607	4200 Travel	20,622	17,834	20,277	2,443	14
3,208	3,583	3,482	4331 Postage	4,125	4,125	4,125	-	-
2,621	3,458	2,829	4332 Telephone	2,800	3,900	2,800	(1,100)	(28)
8,813	6,176	5,253	4402 Purchased Services	12,112	13,416	12,112	(1,304)	(10)
796	1,477	945	4408 Purchased Service - Copier	-	-	-	-	-
280	42	-	4409 Purchased Service - Riso	-	-	-	-	-
150	-	-	4410 Rental	-	-	-	-	-
-	-	163	4430 Repair & Maintenance Agreement	750	750	750	-	-
6,332	1,551	14,297	4501 Supplies	10,683	14,813	14,683	(130)	(1)
1,092	2,150	536	4901 Other Expenses	5,925	3,287	5,925	2,638	80
14,633	13,593	11,599	4902 Career Development	14,500	14,500	14,500	-	-
-	-	-	4903 Professional Dues	640	640	640	-	-
<u>52,340</u>	<u>47,981</u>	<u>54,711</u>	Subtotal - Other	<u>72,157</u>	<u>73,265</u>	<u>75,812</u>	<u>2,547</u>	<u>3</u>

2,185	2,558	10,527	5101 Equipment	7,500	3,500	7,500	4,000	114
7,035	918	12,105	5102 Equipment-Technology	-	-	-	-	-
9,220	3,476	22,632	Subtotal - Equipment	7,500	3,500	7,500	4,000	114
<u>\$ 420,456</u>	<u>\$ 374,717</u>	<u>441,501</u>	Location Totals	<u>\$ 586,904</u>	<u>\$ 574,677</u>	<u>\$ 630,132</u>	<u>\$ 55,455</u>	10

			<u>Staff in FTE</u>					
1.00	1.00	1	Director	1.00	1.00	1.00		
4.50	3.50	4	Support	5.00	5.00	5.00		
<u>5.50</u>	<u>4.50</u>	<u>5</u>	Totals	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>		

\* Funds transferred to schools and departments to cover extenuating circumstances as needed.

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The Information Services Department is responsible for network infrastructure district-wide, computer repair and support, and programming and support of the District's administrative information systems, i.e. Payroll, Human Resources, Financial Accounting, and Student Information Systems.

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 78 Information Services

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ 4,400	8,500	3162 Emolument	\$ -	\$ 3,320	\$ -	\$ (3,320)	(100)
-	650	292	3171 Sub Certified w/Certificate	-	-	-	-	-
83,403	82,215	84,625	3212 Administrator/Classified	83,430	85,099	86,801	1,702	2
242,082	325,859	414,877	3240 Support Staff	358,934	413,168	456,132	42,964	10
-	-	126	3291 Substitute - Support	5,328	6,480	5,904	(576)	(9)
26,347	49,980	77,174	3294 Temporary Salaries - Support	64,224	64,224	52,152	(12,072)	(19)
10,513	33,684	24,170	3295 Overtime - Support	6,000	6,216	17,000	10,784	173
-	-	168	3296 Sub Certified w/o Certificate	-	-	-	-	-
154,698	170,173	147,387	3500 Employee Benefits	126,454	154,130	173,721	19,591	13
<u>517,043</u>	<u>666,961</u>	<u>757,319</u>	Subtotal - Personnel Services	<u>644,370</u>	<u>732,637</u>	<u>791,710</u>	<u>62,393</u>	9
1,100	9,934	264	4100 Professional - Technical Service	14,000	23,000	14,000	(9,000)	(39)
11,319	20,915	40,608	4200 Travel	18,000	18,000	30,000	12,000	67
530	273	546	4331 Postage	300	300	500	200	67
152,567	55,733	52,173	4332 Telephone	51,759	2,530	25,035	22,505	890
-	-	382	4401 Freight Costs	-	-	-	-	-
54,620	192,657	279,612	4402 Purchased Services	341,163	284,675	328,842	44,167	16
20	21	61	4408 Purchased Service - Copier	50	50	200	150	300
53,524	77,405	48,462	4430 Repair & Maintenance Agreement	124,910	69,910	98,531	28,621	41
69,074	265,403	180,954	4501 Supplies	66,090	26,090	13,050	(13,040)	(50)
-	-	153	4580 Gas & Oil	-	-	-	-	-
4,642	8,812	15	4901 Other Expenses	250	-	250	250	-
-	-	-	4903 Professional Dues	640	-	640	640	-
<u>347,396</u>	<u>631,153</u>	<u>603,230</u>	Subtotal - Other	<u>617,162</u>	<u>424,555</u>	<u>511,048</u>	<u>86,493</u>	20
-	-	3,089	5101 Equipment	-	-	-	-	-
262,158	581,814	1,050,740	5102 Equipment-Technology	146,500	101,576	-	(101,576)	(100)
<u>262,158</u>	<u>581,814</u>	<u>1,053,829</u>	Subtotal - Other	<u>146,500</u>	<u>101,576</u>	<u>-</u>	<u>(101,576)</u>	(100)
<u>\$ 1,126,597</u>	<u>\$ 1,879,928</u>	<u>2,414,378</u>	Location Totals	<u>\$ 1,408,032</u>	<u>\$ - \$ 1,258,768</u>	<u>\$ 1,302,758</u>	<u>\$ 47,310</u>	4

			<u>Staff in FTE</u>			
1.00	1.00	1	Director	1.00	1.00	1.00
6.00	8.75	9	Support	8.75	10.75	10.75
<u>7.00</u>	<u>9.75</u>	<u>10</u>	Totals	<u>9.75</u>	<u>11.75</u>	<u>11.75</u>

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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Location: 79 E - Rate/Tech Plan II

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	-	3291 Substitute - Support	\$ -	\$ -	\$ 58,500	\$ 58,500	100
-	-	-	3500 Benefits	-	-	4,651	4,651	100
-	-	-	Subtotal - Personnel Services	-	-	63,151	63,151	100
-	13,585	-	4430 Repair & Maintenance Agreement	-	-	-	-	
-	-	-	4501 Supplies	94,814	94,814	70,275	(24,539)	(35)
-	13,585	-	Subtotal - Other	94,814	94,814	70,275	(24,539)	(35)
-	190,240	26,984	5102 Equipment - Technology	161,795	161,795	320,000	158,205	49
\$ -	\$ 203,825	26,984	Function Totals	\$ 256,609	\$ 256,609	\$ 453,426	\$ 196,817	43

These funds will be used to implement the Technology Plan II which is funded through E-Rate revenue and supported by integration of used connections computers.

3291	Substitute -	Support Subs for new SIS training of staff 117*\$500=\$58,500	58,500
4501	Supplies	Tech Plan II software amortized over 6 yrs. (2699 computers * \$150 / 6 Years = \$67,475/yr. Tech Plan - Win CAL Software 300*\$8=\$2,400 Tech Plan - power strips \$400.	70,275
5102	Equipment - Technology	( \$150,000/yr for 6 years to cover non-Connections computers) 8 port 10/100 Ethernet switches 100*60=\$6,000 C.O. - Voice/IP Ethernet Phones\$400*100 =\$40,000 C.O. EN Switch for IP Phones (8*\$4,000=\$32,000) Tape backup System \$50,000 C.O. - Servers 2@21,000=\$42,000	320,000

\$ 448,775

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These funds are used to support the district-wide Quest program which serves all of the District locations. This includes staff training, related travel and student academic competitions.

Location: 81 Special Services

Date: 07/07/03

Function: 4130 Gifted /Talented Instruction

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 60,498	\$ 61,206	59,823	3140 Director/Coordinator Certified	\$ -	\$ -	\$ -	\$ -	-
860	-	-	3162 Emolument	-	-	-	-	-
3,758	2,274	2,399	3171 Substitute Certified w/Certificate	6,717	6,603	6,603	-	-
75	1,031	-	3172 Temporary Certified w/Certificate	-	200	-	(200)	(100)
273,176	319,018	349,381	3180 Specialists - Certified	333,624	310,756	329,223	18,467	6
100	-	-	3272 Activity Bus Driver	-	-	-	-	-
31	-	166	3291 Substitute - Support	-	750	-	(750)	(100)
90	86	63	3294 Temporary Salaries - Support	-	-	-	-	-
50	-	-	3295 Overtime - Support	-	-	-	-	-
2,887	1,627	3,622	3296 Substitute Certified w/o Certificate	1,914	1,800	1,800	-	-
84,462	92,695	98,162	3500 Employee Benefits	82,352	81,263	88,325	7,062	9
<u>425,987</u>	<u>477,937</u>	<u>513,616</u>	Subtotal - Personnel Services	<u>424,607</u>	<u>401,372</u>	<u>425,951</u>	<u>24,579</u>	6
2,730	900	711	4100 Professional-Technical Service	5,000	3,661	5,000	1,339	37
6,788	8,167	9,468	4200 Travel	6,100	8,858	6,100	(2,758)	(31)
55	240	297	4250 Extra Curricular Travel	-	1,000	-	(1,000)	(100)
313	206	-	4331 Postage	-	-	-	-	-
-	248	-	4402 Purchased Services	-	131	-	(131)	(100)
150	-	-	4410 Rental	-	800	-	(800)	(100)
9,202	5,747	4,733	4501 Supplies *	13,078	3,155	13,078 *	9,923	315
1,000	1,100	1,250	4502 Discretionary Material	1,276	1,200	1,200	-	-
2,435	2,908	153	4901 Other Expenses	750	1,550	750	(800)	(52)
<u>22,673</u>	<u>19,516</u>	<u>16,612</u>	Subtotal - Other	<u>26,204</u>	<u>20,355</u>	<u>26,128</u>	<u>5,773</u>	28
205	1,001	265	5102 Equipment-Technology	-	-	-	-	-
<u>\$ 448,865</u>	<u>\$ - 498,454</u>	<u>\$ - 530,493</u>	Function Totals	<u>\$ 450,811</u>	<u>\$ 421,727</u>	<u>\$ 452,079</u>	<u>\$ 30,352</u>	34

Staff in FTE



1.00	1.00	1	Coordinator	1.00	-	-
<u>5.50</u>	<u>6.00</u>	<u>6</u>	Special Ed Teachers	<u>6.38</u>	<u>6.00</u>	<u>6.00</u>
<u><u>6.50</u></u>	<u><u>7.00</u></u>	<u><u>7</u></u>	Totals	<u><u>7.38</u></u>	<u><u>6.00</u></u>	<u><u>6.00</u></u>

\* Funds transferred to schools for Quest program activities based on actual student enrollment.

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Funds are used to support the district-wide Special Services program. Several important activities are involved, including funds for buildings to acquire substitute staff required to support the state/federal mandated IEP (individual education plan) process. Support for several district-wide programs is also involved, such as expenses of the extended school year program and the vocational programs in the high schools for special needs students.

**Location: 81 Special Services**

Date: 07/07/03

**Function: 4200 Special Education Instruction**

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ 562	-	3140 Director/Coordinator	\$ -	\$ -	\$ -	\$ -	-
218,038	302,010	300,746	3150 Teachers	261,209	208,701	187,601	(21,100)	(10)
250	1,700	950	3171 Substitute Certified w/Certificate *	51,400	4,661	51,850	47,189	1,012
53,920	50	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
11,088	8,205	5,375	3180 Specialists - Certified	-	63,959	188,967	125,008	195
26,466	50,467	50,046	3230 Tutors/Aides	55,145	41,496	37,198	(4,298)	(10)
429	1,063	281	3291 Substitute - Support	1,452	1,014	1,014	-	-
21,277	17,187	12,773	3294 Temporary Salaries - Support*	14,000	32	14,000	13,968	43,650
288	-	630	3295 Overtime - Support	-	-	-	-	-
405	2,116	384	3296 Substitute Certified w/o Certificate	2,100	3,012	2,550	(462)	(15)
72,948	106,031	101,830	3500 Employee Benefits	103,808	95,553	134,824	39,271	41
<u>405,109</u>	<u>489,391</u>	<u>473,015</u>	Subtotal - Personnel Services	<u>489,114</u>	<u>418,428</u>	<u>618,004</u>	<u>199,576</u>	<u>48</u>
4,180	90	602	4100 Professional-Technical Service	8,875	8,591	8,875	284	3
7,743	5,139	-	4150 Professional - Technical Medical	-	-	-	-	-
23,825	24,589	23,800	4200 Travel	30,355	29,598	30,355	757	3
-	10	-	4250 Extra Curricular Travel	-	-	-	-	-
17,685	17,918	7,573	4402 Purchased Services	2,734	4,313	2,734	(1,579)	(37)
-	-	560	4410 Rental	-	-	-	-	-
14,817	48,852	15,298	4501 Supplies *	28,457	17,390	28,457	11,067	64
1,104	1,200	1,400	4502 Discretionary Material	1,400	1,200	1,700	500	42
3,301	2,764	8,500	4901 Other Expenses	750	15,785	750	(15,035)	(95)
<u>72,655</u>	<u>100,562</u>	<u>57,733</u>	Subtotal - Other	<u>72,571</u>	<u>76,877</u>	<u>72,871</u>	<u>(4,006)</u>	<u>(5)</u>
-	-	12,357	5101 Equipment	-	-	-	-	-
2,421	816	188	5102 Equipment-Technology	-	407	-	(407)	-
<u>2,421</u>	<u>816</u>	<u>12,545</u>	Subtotal - Equipment	<u>-</u>	<u>407</u>	<u>-</u>	<u>(407)</u>	<u>-</u>

<u>\$ 480,185</u>	<u>\$ 590,769</u>	<u>543,293</u>	Function Totals	<u>\$ 561,685</u>	<u>\$ 495,712</u>	<u>\$ 690,875</u>	<u>\$ 195,163</u>
			<u>Staff in FTE</u>				
5.50	8.00	7	Special Ed Teachers	7.00	4.00	4.00	
-	-	-	Specialists	-	2.00	4.50	
3.26	2.64	4	Aides	3.52	1.76	1.76	
<u>8.76</u>	<u>10.64</u>	<u>11</u>	Totals	<u>10.52</u>	<u>7.76</u>	<u>10.26</u>	

\* Funds transferred to schools for:  
 Substitutes to allow staff to prepare IEP's, attend staffing and parent meetings.  
 Supplies for special service programs based on actual student enrollment.

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Major required activities such as travel for itinerant staff to the buildings to provide services to students, sick leave, and operational costs including the telephone are paid out of these budget categories.

Location: 81 Special Services

Date: 07/07/03

Function: 4220 Special Services - Student

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 245,309	\$ 251,144	245,576	3140 Director/Coordinator Certified	\$ 246,521	\$ 258,885	\$ 266,964	\$ 8,079	3
14,554	50,325	51,550	3150 Teachers	51,550	59,650	62,073	2,423	4
677	-	-	3162 Emolument	-	-	-	-	-
850	-	-	3171 Substitute Certified w/Certificate	9,871	10,612	10,663	51	0
1,332,278	1,322,586	1,226,396	3180 Specialists - Certified	1,247,922	1,234,765	1,482,653	247,888	20
4,271	-	52,675	3230 Tutors/Aides	-	98,670	104,151	5,481	6
77,747	77,206	69,903	3240 Support Staff	68,282	75,354	78,114	2,760	4
612	411	187	3291 Substitute - Support	1,728	4,044	4,044	-	-
8,421	406	788	3294 Temporary Salaries - Support	-	-	-	-	-
2,259	2,902	-	3295 Overtime - Support	-	300	-	(300)	(100)
378	42	144	3296 Substitute Certified w/o Certificate	8,103	8,844	8,895	51	1
410,782	431,290	418,710	3500 Employee Benefits	419,680	513,017	569,366	56,349	11
<u>2,098,138</u>	<u>2,136,312</u>	<u>2,065,929</u>	Subtotal - Personnel Services	<u>2,053,657</u>	<u>2,264,141</u>	<u>2,586,923</u>	<u>322,782</u>	14
25,760	41,611	80,372	4100 Professional-Technical Service	3,848	127,581	3,848	(123,733)	(97)
2,066	5,610	2,328	4150 Professional - Technical Medical	3,938	3,938	3,938	-	-
65,834	58,616	57,044	4200 Travel	58,635	61,922	58,635	(3,287)	(5)
121	-	-	4310 Water & Sewer	-	-	-	-	-
1,217	1,019	1,087	4331 Postage	1,275	1,426	1,275	(151)	(11)
7,320	8,937	13,149	4332 Telephone	6,700	6,700	6,700	-	-
3,745	1,542	1,800	4402 Purchased Services	450	3,663	450	(3,213)	(88)
1,760	1,110	538	4408 Purchased Service - Copier	6,917	6,117	6,917	800	13
60	-	-	4410 Rental	-	-	-	-	-
533	334	338	4430 Repair & Maintenance Agreement	3,000	2,790	3,000	210	8
23,903	9,513	20,893	4501 Supplies*	18,120	11,252	18,120	6,868	61
6,041	5,202	4,612	4502 Discretionary Material	6,002	6,496	6,530	34	1
1,181	(192)	636	4901 Other Expenses	-	94	-	(94)	(100)
-	-	-	4903 Professional Dues	640	640	640	-	-
<u>139,541</u>	<u>133,302</u>	<u>182,797</u>	Subtotal -Other	<u>109,525</u>	<u>232,619</u>	<u>110,053</u>	<u>(122,566)</u>	(53)
-	775	283	5101 Equipment	-	1,820	-	(1,820)	-
10,345	-	250	5102 Equipment-Technology	-	-	-	-	-

10,345	775	533	Subtotal - Equipment	-	1,820	-	(1,820)	-
<u>\$ 2,248,024</u>	<u>\$ 2,270,389</u>	<u>2,249,259</u>	Function Totals	<u>\$ 2,163,182</u>	<u>\$ 2,498,580</u>	<u>\$ 2,696,976</u>	<u>\$ 198,396</u>	8
<u>Staff in FTE</u>								
1.00	1.00	1	Director	1.00	1.00	1.00		
3.00	3.00	3	Coordinators	3.00	3.00	3.00		
-	-	1	Teachers	0.75	1.00	1.00		
28.51	28.01	26	Special Ed Teachers	26.26	28.48	28.65		
-	-	-	Special Ed Aides		4.02	4.02		
3.50	3.00	3	Support	2.00	3.00	3.00		
<u>36.01</u>	<u>35.01</u>	<u>34</u>	Totals	<u>33.01</u>	<u>40.50</u>	<u>40.67</u>		

\* Funds transferred to schools for programs based on actual student enrollment.

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This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites, insurance, utilities 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.

**Location: 83 Districtwide Service**

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 455,948	\$ 235,154	142,988	3150 Teachers *	\$ 402,667	\$ 1,177,274	\$ 252,220	\$ (925,054)	(79)
-	(239)	-	3162 Emolument	-	-	-	-	-
1,700	1,100	2,199	3171 Substitute Certified w/Certificate *	109,046	55,148	102,353	47,205	86
31	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	-	3173 Long Term Substitute - Certified*	136,290	136,290	126,980	(9,310)	(7)
68,450	71,064	115,218	3240 Support Staff	112,303	159,400	124,456	(34,944)	(22)
-	-	1,687	3250 Maintenance/ Custodians	-	40,487	-	(40,487)	(100)
280	-	-	3291 Substitute - Support	2,304	2,304	2,304	-	-
-	-	409	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	174	3295 Overtime - Support	-	-	-	-	-
1,664	2,037	2,724	3296 Substitute Certified W/O Certificate	585	885	885	-	-
2,578,759	897,154	1,650,018	3500 Employee Benefits	721,059	340,374	139,042	(201,332)	(59)
<u>3,106,832</u>	<u>1,206,270</u>	<u>1,915,417</u>	Subtotal - Personnel Services	<u>1,484,254</u>	<u>1,912,162</u>	<u>748,240</u>	<u>(1,163,922)</u>	<u>(61)</u>
708	1,437	738	4200 Travel	-	-	-	-	-
75	-	-	4332 Telephone	-	-	-	-	-
40,249	41,232	44,537	4350 In Kind Utilities **	43,892	43,892	43,892	-	-
-	-	2,883	4402 Purchased Services	-	-	-	-	-
67,365	71,260	79,599	4403 In Kind Custodial **	70,767	70,767	70,767	-	-
5,023,344	5,102,267	5,004,063	4404 In Kind Maintenance **	4,900,717	4,900,717	4,900,717	-	-
(5,818)	(2,852)	40,751	4408 Purchased Service - Copiers	87,377	2,400	-	(2,400)	(100)
704,577	701,020	838,581	4471 In Kind Insurance **	922,958	922,958	1,225,899	302,941	33
770	(2)	(193)	4501 Supplies	-	-	-	-	-
640	490	440	4502 Discretionary Material	390	590	590	-	-
15,566	(20,075)	(9,264)	4901 Other Expenses	-	-	-	-	-
16,371	27,687	19,221	4904 Physical Exam Reimbursement	35,000	35,000	35,000	-	-
-	240,399	-	5500 Transfer to Other Fund	117,751	117,751	126,521	8,770	7
297,236	-	120,727	5520 Transfer To Other Fund ***	-	-	-	-	-
<u>6,161,083</u>	<u>6,162,863</u>	<u>6,142,083</u>	Subtotal - Other	<u>6,178,852</u>	<u>6,094,075</u>	<u>6,403,386</u>	<u>309,311</u>	<u>5</u>
-	420	-	5102 Equipment Technology	250,000	250,000	-	(250,000)	-
<u>\$ 9,267,915</u>	<u>\$ 7,369,553</u>	<u>8,057,500</u>	Totals	<u>\$ 7,913,106</u>	<u>\$ 8,256,237</u>	<u>\$ 7,151,626</u>	<u>\$ (1,104,611)</u>	<u>(56)</u>

			<u>Staff in FTE</u>			
2.95	3.95	2	Teachers	1.95	6.45	2.95
3.00	3.00	4	Support	4.00	4.00	4.00
<u>5.95</u>	<u>6.95</u>	<u>6</u>	Totals	<u>5.95</u>	<u>10.45</u>	<u>6.95</u>

\* 3150 teachers includes funds allocated to cover salary schedule lane movements resulting from employees receiving additional credits and funds to cover negotiated personal leave cash outs.

\* Substitute budgets to cover extenuating circumstances.

\*\* Pass through activities from the Kenai Peninsula Borough

\*\*\* Transfers to other funds:

Pupil Transportation \$22,000

Food Services \$145,828

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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Location: 84 Secondary Curriculum

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
148,907	76,229	74,589	3140 Director/Coordinator Certified	\$ 73,426	\$ 82,039	\$ 83,054	\$ 1,015	1
-	55,790	183,868	3150 Teachers*	-	231,016	-	(231,016)	(100)
5,464	5,298	825	3162 Emolument	8,575	7,925	8,575	650	8
4,336	5,736	7,661	3171 Substitute Certified w/Certificate	17,172	29,387	17,172	(12,215)	(42)
-	-	-	3230 Tutors/Aides	-	24,665	-	(24,665)	(100)
52,876	48,618	49,032	3240 Support Staff	49,978	28,500	29,360	860	3
-	-	2,602	3250 Maintenance/ Custodians	-	8,100	-	(8,100)	(100)
511	691	583	3291 Substitute - Support	1,276	214	700	486	227
476	2,477	864	3294 Temporary Salaries - Support	1,216	1,246	1,216	(30)	(2)
633	251	1,083	3295 Overtime - Support	-	821	-	(821)	(100)
1,916	3,150	10,119	3296 Substitute Certified w/o Certificate	9,788	15,573	9,788	(5,785)	(37)
49,273	50,814	77,132	3500 Employee Benefits*	39,552	107,170	35,766	(71,404)	(67)
<u>264,392</u>	<u>249,054</u>	<u>408,358</u>	Subtotal - Personnel Services	<u>200,983</u>	<u>536,656</u>	<u>185,631</u>	<u>(351,025)</u>	<u>(65)</u>
3,313	12,990	4,382	4100 Professional - Technical Service	8,375	62,557	283,423	220,866	353
27,715	20,529	15,709	4200 Travel	15,160	21,024	15,160	(5,864)	(28)
199	-	-	4310 Water And Sewage	-	-	-	-	-
663	155	119	4331 Postage	1,189	814	1,189	375	46
3,202	3,499	2,098	4332 Telephone	3,105	3,183	3,105	(78)	(2)
-	-	-	4401 Freight Costs	-	11	-	(11)	(100)
4,285	10,203	76,098	4402 Purchased Services	13,950	26,198	13,950	(12,248)	(47)
2,148	1,709	698	4408 Purchased Service - Xerox	5,363	3,457	5,363	1,906	55
-	14	-	4409 Purchased Service - Riso	-	-	-	-	-
32	-	-	4430 Repair & Maintenance Agreement	1,875	375	1,875	1,500	400
47,333	129,528	42,621	4501 Supplies *	465,563	1,196,441	674,480	(521,961)	(44)
-	200	580	4502 Discretionary Material	-	300	-	(300)	(100)
6,019	5,256	(4,369)	4901 Other Expenses **	28,052	1,642	28,052	26,410	1,608
55	184	69	4903 Professional Dues	640	640	640	-	-
<u>94,964</u>	<u>184,267</u>	<u>138,005</u>	Subtotal - Other	<u>543,272</u>	<u>1,316,642</u>	<u>1,027,237</u>	<u>(289,405)</u>	<u>(22)</u>
90	2,791	241	5101 Equipment	-	6,846	-	(6,846)	-
13,265	53,609	18,090	5102 Equipment-Technology	-	4,765	-	(4,765)	(100)
<u>13,355</u>	<u>56,400</u>	<u>18,331</u>	Subtotal - Equipment	<u>-</u>	<u>11,611</u>	<u>-</u>	<u>(11,611)</u>	<u>(100)</u>
<u>\$ 372,711</u>	<u>\$ 489,721</u>	<u>564,694</u>	Location Totals	<u>\$ 744,255</u>	<u>\$ 1,864,909</u>	<u>\$ 1,212,868</u>	<u>\$ (652,041)</u>	<u>(35)</u>



			<u>Staff in FTE</u>			
2.00	1.00	1	Director	1.00	1.00	1.00
1.00	1.00	3	Teachers	1.00	-	-
2.00	2.00	2	Support	2.00	1.00	1.00
<u>5.00</u>	<u>4.00</u>	<u>6</u>	Totals	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>

The Secondary Curriculum's main budget is to support the review and rewrite of the 9 subject areas in curriculum, rotating every seven years, and for the administration of the district-wide Assessment Program, for grades 7-12. The revision of each curriculum requires comprehensive training and teacher support for implementation district-wide, and is an ongoing task year round. Trainer's fees, sub time, travel for teachers, cost of committee meetings, cost of printing the guides and binders, student and teachers' textbooks, and supplemental materials are supported from this department for each new revision. Each teacher receives a new curriculum guide and binder. This department also supports replacement textbooks and additional textbooks as enrollment changes. It also includes logistical support, training and assistance to site administrators and teachers, participation on state and district committees, research and development, implementation of new testing protocols, and analysis of District and school results. This department also provides support to the Student Records Department and the School Development Planning Process.

\* Funds to be transferred to schools for curriculum adoption.

\*\* Funds transferred to intervention program mini-grants.

\*\*\* Reduction of Learning Opportunity Funds

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The Assessment Department's main budget supports the administration of state mandated assessments: Terra Nova Complete Battery Plus (grades 4, 5, 7 & 9), Benchmarks (grades 3, 6 & 8), and High School Graduation Qualifying Exam (grades 10, 11 & 12, if necessary), as well as the district assessments: Analytic Writing Assessment (grades 5, 7 & 9), DIBELS-Dynamic Indicators of Basic Early Literacy Skills, CBM-Curriculum Based Measurement, grades (K-3), and Bangor Reading Assessment (grades 1 & 2). The support required includes purchase, assembly, distribution, collection, and scoring of test materials; development and printing of supplemental testing materials; informational brochures and assessment results reports; travel, meals, lodging (if necessary) and substitutes for test administration, assessment development committee meetings, and inservice for building assessment coordinators. School Board mandated development of Social Studies and Science assessments for the district are also financed through the assessment department. Areas under the umbrella of the Elementary Education Director include: Pupil and Personnel Records, District Art Specialist and Elementary Education Parent Contact.

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	2002-03 Budget	2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 73,373	\$ 72,701	96,450	3140 Director/Coordinator Certified	\$ 71,633	\$ 80,815	\$ 81,805	\$ 990	1
11,073	11,516	55,976	3150 Teachers	44,016	34,000	36,818	\$ 2,818	8
300	2,400	1,650	3162 Emolument	3,875	104,690	3,875	(100,815)	(96)
10,899	7,596	12,943	3171 Substitute Certified w/Certificate	24,904	24,904	21,994	(2,910)	(12)
2,636	3,165	3,450	3172 Temporary Certified w/Certificate	2,500	2,500	2,500	-	-
10,797	-	-	3230 Tutors / Aides	-	-	-	-	-
43,278	44,827	44,545	3240 Support Staff	48,898	51,216	50,690	(526)	(1)
61	-	74	3291 Substitute - Support	1,652	1,652	1,652	-	-
2,003	3,366	4,008	3294 Temporary Salaries - Support	7,685	92,685	7,685	(85,000)	(92)
6,499	8,601	11,594	3296 Substitute Certified w/o Certificate	12,243	12,243	12,243	-	-
50,006	41,111	53,988	3500 Employee Benefits	51,850	74,466	58,462	(16,004)	(21)
<u>210,925</u>	<u>195,283</u>	<u>284,678</u>	Subtotal - Personnel Services	<u>269,256</u>	<u>479,171</u>	<u>277,724</u>	<u>(201,447)</u>	<u>(42)</u>
861	4,440	1,217	4100 Professional - Technical Service	1,300	1,300	1,300	-	-
15,310	13,904	17,101	4200 Travel	17,879	17,879	17,879	-	-
67	-	-	4310 Water And Sewer	-	-	-	-	-
14	733	940	4331 Postage	733	893	733	(160)	(18)
1,880	1,820	1,422	4332 Telephone	3,100	3,100	3,100	-	-
-	-	-	4401 Freight Costs	-	17	-	(17)	(100)
16,944	14,565	19,118	4402 Purchased Services	23,765	42,821	23,765	(19,056)	(45)
1,727	1,110	538	4408 Purchased Service - Xerox	1,733	1,733	1,733	-	-
380	380	3,707	4410 Rental	713	3,080	3,713	633	21
3,797	3,441	-	4430 Repair & Maintenance Agreement	1,219	1,219	1,219	-	-
16,197	26,645	37,714	4501 Supplies	25,510	125,510	25,510	(100,000)	(80)
-	-	250	4502 Discretionary Material	200	200	200	-	-
3,669	810	26,576	4901 Other Expenses	1,050	1,050	1,050	-	-
774	289	221	4903 Professional Dues	640	640	640	-	-
<u>61,620</u>	<u>68,137</u>	<u>108,804</u>	Subtotal - Other	<u>77,842</u>	<u>199,442</u>	<u>80,842</u>	<u>(118,600)</u>	<u>(59)</u>
-	(46)	3,623	5101 Equipment	-	6,400	-	(6,400)	(100)
4,729	869	8,877	5102 Equipment-Technology	-	-	-	-	-

<u>4,729</u>	<u>823</u>	<u>12,500</u>	Subtotal - Equipment	<u>-</u>	<u>6,400</u>	<u>-</u>	<u>(6,400)</u>	<u>-</u>
<u>\$ 277,274</u>	<u>\$ 264,243</u>	<u>405,982</u>	Location Totals	<u>\$ 347,098</u>	<u>\$ 685,013</u>	<u>\$ 358,566</u>	<u>\$ (326,447)</u>	<u>(48)</u>
<u>Staff in FTE</u>								
1.00	1.00	1	Director	1.00	1.00	1.00		
-	-	1	Teachers	1.25	1.00	1.00		
<u>2.00</u>	<u>2.00</u>	<u>2</u>	Support	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>		
<u>3.00</u>	<u>3.00</u>	<u>4</u>	Totals	<u>4.25</u>	<u>4.00</u>	<u>4.00</u>		

\* Reduction of Learning Opportunity funds.

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The District Media Center provides curriculum support materials to all 42 District schools, and since 1999 has also circulated materials to families in the Connections Program. These materials include video and audio items, manipulatives, big books and book sets, resource kits and many other types of items with the collection totaling over 14,000 items.

Fund: 100 General Fund - Expenditures

Date: 07/07/03

Location: 86 Media Center

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 23,677	\$ 24,625	51,147	3140 Director/Coordinator Certified	\$ 51,147	\$ 54,946	\$ 57,647	\$ 2,701	5
450	200	200	3171 Substitute Certified w/Certificate	-	-	-	-	-
20,389	21,081	18,138	3230 Tutors/Aides	18,138	19,521	20,534	1,013	5
26,819	26,835	25,823	3240 Support Staff	27,175	27,577	-	(27,577)	(100)
2,931	1,062	1,851	3291 Substitute - Support	1,152	1,152	-	(1,152)	(100)
-	21,225	-	3293 Long Term Sub - Support	-	-	-	-	-
3,996	3,968	4,005	3294 Temporary Salaries - Support	4,014	4,014	2,065	(1,949)	(49)
84	415	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
22,905	26,524	29,846	3500 Employee Benefits	31,049	33,656	25,095	(8,561)	(25)
101,251	125,935	131,010	Subtotal - Personnel Services	132,675	140,866	105,341	(35,525)	-
1,116	948	1,558	4200 Travel	1,000	1,785	1,000	(785)	(44)
-	56	-	4310 Water And Sewage	-	-	-	-	-
111	47	204	4331 Postage	248	74	248	174	235
1,992	2,022	1,830	4332 Telephone	2,300	2,300	2,300	-	-
728	1,750	2,038	4402 Purchased Services	2,690	625	2,744	2,119	339
443	273	713	4408 Purchased Service - Xerox	1,845	1,845	1,845	-	-
112	113	-	4430 Repair And Maintenance Agreement	375	-	375	375	-
19,617	33,688	56,495	4501 Supplies	29,446	31,082	29,112	(1,970)	(6)
100	100	200	4502 Discretionary Material	200	200	200	-	-
210	28	7	4901 Other Expenses	148	8	148	140	1,750
24,429	39,025	63,045	Subtotal - Other	38,252	37,919	37,972	53	-
-	982	3,431	5101 Equipment	-	333	-	(333)	(100)
3,515	490	2,451	5102 Equipment-Technology	-	-	-	-	-
3,515	1,472	5,882	Subtotal - Equipment	-	333	-	(333)	(100)
\$ 129,195	\$ 166,432	199,937	Location Totals	\$ 170,927	\$ - \$ 179,118	\$ 143,313	\$ (35,805)	(20)

			<u>Staff in FTE</u>			
0.50	0.50	1	Coordinator	1.00	1.00	1.00
1.00	1.00	1	Aides	1.00	1.00	1.00
1.00	1.00	1	Support	1.00	1.00	-
<u>2.50</u>	<u>2.50</u>	<u>3</u>	Totals	<u>3.00</u>	<u>3.00</u>	<u>2.00</u>

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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Location: 87 Nursing Service

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 162	\$ -	-	3171 Substitute Certified w/Certificate	\$ -	\$ -	\$ -	\$ -	-
51,394	32,125	31,361	3220 Specialist - Nurse	30,720	32,887	54,863	21,976	67
12,118	12,514	12,779	3240 Support Staff	12,714	13,679	14,537	858	6
2,075	1,673	-	3291 Substitute - Support	1,589	1,802	2,004	202	11
784	-	-	3294 Temporary Salaries - Support	-	-	-	-	-
1,732	76	-	3295 Overtime - Support	-	-	-	-	-
126	-	-	3296 Substitute Certified w/o Certification	-	-	-	-	-
17,939	29,793	16,234	3500 Employee Benefits	14,160	17,896	25,102	7,206	40
<u>86,330</u>	<u>76,181</u>	<u>60,374</u>	Subtotal - Personnel Services	<u>59,183</u>	<u>66,264</u>	<u>96,506</u>	<u>30,242</u>	<u>46</u>
60	52	406	4100 Professional-Technical Service	1,920	470	1,920	1,450	309
4,101	2,835	3,538	4150 Professional-Technical Medical	4,500	2,500	4,500	2,000	80
13,644	16,193	16,845	4200 Travel	20,187	20,187	24,462	4,275	21
55	232	67	4310 Water And Sewage	67	117	140	23	20
39	33	48	4331 Postage	56	56	56	-	-
1,508	1,704	1,504	4332 Telephone	1,825	2,125	1,816	(309)	(15)
3,929	4,135	4,579	4402 Purchased Services	4,500	5,050	5,000	(50)	(1)
-	-	-	4408 Purchased Service - Xerox	1,039	1,039	1,039	-	-
517	300	300	4410 Rental	300	400	300	(100)	(25)
50	50	-	4430 Repair & Maintenance Agreement	188	188	188	-	-
3,887	1,116	6,927	4501 Supplies	3,410	4,860	3,410	(1,450)	(30)
874	4,786	525	4901 Other Expenses	5,105	6,105	5,105	(1,000)	(16)
<u>28,664</u>	<u>31,436</u>	<u>34,739</u>	Subtotal - Other	<u>43,097</u>	<u>43,097</u>	<u>47,936</u>	<u>4,839</u>	<u>11</u>
-	-	135	5101 Equipment	-	-	-	-	-
-	-	1,531	5102 Equipment-Technology	-	-	-	-	-
-	-	1,666	Subtotal - Equipment	-	-	-	-	-
<u>\$ 114,994</u>	<u>\$ 107,617</u>	<u>96,779</u>	Function Totals	<u>\$ 102,280</u>	<u>\$ - 109,361</u>	<u>\$ 144,442</u>	<u>\$ 35,081</u>	<u>32</u>
<u>Staff in FTE</u>								
0.75	0.75	1	Nurses	0.75	1.12	1.47		
0.63	0.63	1	Support	0.63	0.63	0.63		
<u>1.38</u>	<u>1.38</u>	<u>1</u>	Totals	<u>1.38</u>	<u>1.75</u>	<u>2.10</u>		

Health Services provides program management in a variety of aspects for both student and staff health. School Nurses strengthen and facilitate the educational process. They work to remove and/or modify health related barriers to learning. One focus of school health services is the early detection and correction of student health problems. Children who have undiagnosed medical barriers often do not ask for help because they do not recognize these as barriers. The school nurse is uniquely qualified in pediatric health assessment, referral procedures, community health and health promotion.

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Federal Programs provides bilingual instructors and English as a Second Language tutors to students categorized as English Language Learners (ELL). The Native Alaskan villages speaking Sugcestun, the Russian villages speaking Russian, and the diverse language speakers spread throughout the District are provided language assistance in a manner outlined by the Plan of Service and is compliant with the Office of Civil Rights.

Location: 92 Federal Programs - Grants

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 79,627	\$ 76,641	76,322	3140 Director/Coordinator Certified	\$ 76,258	\$ 85,099	\$ 85,888	\$ 789	1
28,225	32,023	37,798	3150 Teachers	-	55,000	-	(55,000)	(100)
450	300	710	3162 Emolument	-	75	-	-	-
-	-	300	3171 Substitute Certified w/Certificate	300	300	300	-	-
-	-	-	3172 Temporary Certified w/Certificate	-	200	-	(200)	(100)
48,117	50,491	52,286	3180 Specialists - Certified	54,220	56,496	59,622	3,126	6
94,760	63,288	60,932	3230 Tutors/Aides	63,299	78,767	90,621	11,854	15
43,942	48,641	23,241	3240 Support Staff	18,393	18,677	18,949	272	1
2,310	589	437	3291 Substitute - Support	2,753	3,069	3,116	47	2
-	2,126	1,106	3294 Temporary Salaries - Support	-	181	-	(181)	(100)
420	-	1,008	3296 Substitute Certified w/o Certificate	300	384	300	(84)	(22)
90,615	90,333	56,808	3500 Employee Benefits	70,686	88,987	90,857	1,870	2
<u>388,466</u>	<u>364,432</u>	<u>310,948</u>	Subtotal - Personnel Services	<u>286,209</u>	<u>387,235</u>	<u>349,653</u>	<u>(37,507)</u>	(10)
-	-	135,424	4100 Professional Tech Service	844	35,000	844	(34,156)	(98)
10,650	10,761	10,196	4200 Travel	6,875	16,096	6,875	(9,221)	(57)
-	-	59	4250 Extra Curricular Travel	-	-	-	-	-
438	57	133	4331 Postage	300	64	325	261	408
-	21	2,541	4332 Telephone	500	2,443	500	(1,943)	(80)
17	572	167	4402 Purchased Services	750	377	750	373	99
-	-	643	4408 Purchased Services - Copiers	-	999	-	(999)	(100)
-	-	-	4410 Rental	150	-	150	150	-
5,168	4,638	5,000	4501 Supplies	7,657	22,688	7,632	(15,056)	(66)
72	300	300	4502 Discretionary Material	200	200	200	-	-
891	374	5	4901 Other Expenses*	874	10,000	874	(9,126)	(91)
-	-	-	4903 Professional Dues	640	-	640	640	-
<u>17,236</u>	<u>16,723</u>	<u>154,468</u>	Subtotal - Other	<u>18,790</u>	<u>87,867</u>	<u>18,790</u>	<u>(69,077)</u>	(79)
-	-	9,345	5101 Equipment	-	20,273	-	(20,273)	(100)
-	1,387	4,725	5102 Equipment - Technology	-	13,322	-	(13,322)	(100)
<u>-</u>	<u>1,387</u>	<u>14,070</u>	Subtotal - Equipment	<u>-</u>	<u>33,595</u>	<u>-</u>	<u>(33,595)</u>	(100)



<u>\$</u>	<u>405,702</u>	<u>\$ 382,542</u>	<u>479,486</u>	Location Totals	<u>\$ 304,999</u>	<u>#</u>	<u>\$ 508,697</u>	<u>\$ 368,443</u>	<u>\$ (140,179)</u>	(28)
				<u>Staff in FTE</u>						
	-	-	1	Administrator	1.00		1.00	1.00		
	2.00	1.50	2	Teachers	1.50		-	-		
	-	-	-	Specialist	-		1.00	1.00		
	5.40	5.40	4	Aides	4.03		4.47	4.66		
	0.75	0.75	1	Support	0.75		0.75	0.75		
	<u>8.15</u>	<u>7.65</u>	<u>8</u>	Totals	<u>7.28</u>		<u>7.22</u>	<u>7.41</u>		

\* Reduction of Learning Opportunity funds.

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**Kenai Peninsula Borough School District  
2003 - 2004 Budget**

Location: 96 Unallocated

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	-	3150 Teachers	\$ 142,249	\$ 30,106	\$ 311,460	\$ 281,354	935
-	-	-	3161 Extra-Duty Compensation Certified	6,047	6,047	869	(5,178)	(86)
-	-	-	3171 Substitute Certified w/Certificate	2,116	2,238	2,175	(63)	(3)
-	-	-	3180 Specialists - Certified	426,000	-	-	-	-
-	-	-	3220 Specialist - Nurse	18,346	16,274	17,647	1,373	8
-	-	-	3230 Tutors/Aides	27,176	22,343	21,456	(887)	(4)
-	-	-	3240 Support Staff	115,491	41,797	50,621	8,824	21
-	-	-	3250 Maintenance/Custodians	113,555	12,792	22,680	9,888	77
-	-	-	3291 Substitute - Support	2,425	2,448	2,690	242	10
-	-	-	3296 Substitute Certified w/o Certificate	394	516	2,175	1,659	322
-	-	-	3500 Employee Benefits	159,342	59,451	143,615	84,164	142
-	-	-	Subtotal - Personnel Services	1,013,141	194,012	575,388	381,376	197
-	-	-	4310 Water and Sewage	13,463	13,463	13,732	269	2
-	-	-	4360 Electricity	15,882	882	895	13	1
-	-	-	4502 Discretionary Material	756	344	1,450	1,106	322
-	-	-	4901 Other Expenses	25,000	10,790	25,000	14,210	132
-	-	-	4905 Contingency	-	-	-	-	-
-	-	-	Subtotal - Other	55,101	25,479	41,077	15,598	61
\$ -	\$ -	-	Location Totals	\$ 1,068,242	\$ 219,491	\$ 616,465	\$ 396,974	181
<u>Staff in FTE</u>								
2.16	3.49	2	Teachers	10.38	1.72	7.25		
-	1.07	2	Special Ed Aides	2	-	-		
-	-	-	Aides	-	1.31	1.12		
0.63	0.63	0	Nurse	0.62	0.55	0.55		
0.49	-	2	Support	1.00	1.65	2.00		
0.35	0.51	2	Custodians	1.00	0.75	1.00		
<u>3.63</u>	<u>5.70</u>	<u>7</u>	Totals	<u>14.59</u>	<u>5.98</u>	<u>11.92</u>		
<u>\$ 73,527,510</u>	<u>\$ 73,397,173</u>	<u>76,627,829</u>	Fund Totals	<u>\$ 76,506,530</u>	<u>\$ 77,648,001</u>	<u>\$ 75,045,636</u>	<u>\$ (2,602,365)</u>	

Unallocated Funds:

3150 teachers to address extenuating needs in schools for regular and special education.

Utilities and Other Expenses to address potential utility costs overruns and extenuating equipment needs at the building level.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 351 After The Bell - 21st Century

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual		Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 335,618	\$ 456,898	\$ 546,091	0150	Intergovernmental - Federal	\$ 880,463	\$ 334,372	\$ -	\$ (334,372)	(100)
<u>Expenditure</u>									
-	-	-	3140	Director/Coordinator Certified	-	-	-	-	-
1,228	-	-	3150	Teachers	-	-	-	-	-
925	-	-	3172	Temporary Salaries - Cert. W/Certificate	-	-	-	-	-
42,054	41,567	46,876	3212	Director/Coordinator Support	73,432	17,947	-	(17,947)	-
56,467	197,073	188,476	3230	Tutors/Aides	276,791	145,239	-	(145,239)	(100)
28,157	35,591	75,263	3240	Support Staff	76,037	28,107	-	(28,107)	(100)
-	-	5,943	3250	Maintenance/Custodians	-	7,239	-	(7,239)	-
426	438	1,533	3272	Activity Bus Driver	1,500	1,284	-	(1,284)	-
120	423	-	3291	Substitute - Support	-	-	-	-	-
805	9,044	4,626	3294	Temporary Salaries - Support	4,500	4,768	-	(4,768)	-
1,000	-	566	3295	Overtime - Support	-	-	-	-	-
22,086	37,434	72,721	3500	Fringe Benefits	74,675	44,504	-	(44,504)	(100)
153,268	321,570	396,004	Subtotal - Personnel Services		506,935	249,088	-	(249,088)	(100)
2,428	5,146	938	4100	Professional Technical Services	20,000	2,686	-	(2,686)	(100)
10,671	13,771	10,374	4200	Travel	13,500	2,127	-	(2,127)	(100)
361	3,630	1,335	4250	Extra-curricular Travel	15,000	3,332	-	(3,332)	-
-	252	-	4320	Garbage	-	-	-	-	-
481	669	421	4331	Postage	2,000	304	-	(304)	-
1,412	2,582	2,895	4332	Telephone	4,865	2,583	-	(2,583)	(100)
23,127	9,237	3,966	4402	Purchased Services	8,000	2,299	-	(2,299)	(100)
757	8,316	8,864	4410	Rentals	8,976	332	-	(332)	-
-	255	-	4430	Repairs	-	-	-	-	-
-	512	-	4450	Liability Insurance	-	-	-	-	-
-	6,226	-	4471	In Kind Insurance	8,000	-	-	-	-
88,786	35,541	74,424	4501	Supplies	182,330	55,349	-	(55,349)	(100)
-	-	168	4580	Gas & Oil	1,000	-	-	-	-
-	-	-	4590	Food	-	-	-	-	-
15,377	24,727	7,626	4901	Other Expenses	63,480	4,139	-	(4,139)	(100)
-	1,144	-	4903	Professional Dues	-	-	-	-	-
9,490	15,109	19,027	4950	Indirect Costs	30,377	11,619	-	(11,619)	(100)

152,890	127,117	130,038	Subtotal - Other	357,528	84,770	-	-	-
7,769	1,843	13,448	5101 Equipment	12,000	514	-	(514)	(100)
21,691	6,368	6,601	5102 Equipment - Technology	4,000	-	-	-	-
29,460	8,211	20,049	Subtotal - Equipment	16,000	514	-	(514)	-
335,618	456,898	546,091	Fund Total	880,463	334,372	-	(334,372)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

After The Bell is a collaborative effort of KPBSD and the Boys & Girls Club of the Kenai Peninsula. The purpose of the grant is to provide academic tutoring and assistance with homework along with enrichment activities and recreational opportunities during the after school hours four to five days a week. There is also a summer program. The goal is to provide a safe, secure environment in the school setting. Outcomes should be improvement in students' grades, increased retention, and change in students' attitudes toward schoolwork.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 352 Alaska Native At Risk

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 241,058	\$ -	0150 Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	-	-	3140 Director/Coordinator Certified	-	-	-	-	-
-	-	-	3150 Teachers	-	-	-	-	-
-	1,250	-	3162 Emolument	-	-	-	-	-
-	-	-	3172 Temporary Salaries - Cert. W/Certificate	-	-	-	-	-
-	-	-	3212 Director/Coordinator Support	-	-	-	-	-
-	9,287	-	3230 Tutors/Aides	-	-	-	-	-
-	3,652	-	3240 Support Staff	-	-	-	-	-
-	-	-	3250 Maintenance/Custodians	-	-	-	-	-
-	-	-	3272 Activity Bus Driver	-	-	-	-	-
-	109	-	3291 Substitute - Support	-	-	-	-	-
-	80	-	3294 Temporary Salaries - Support	-	-	-	-	-
-	25	-	3295 Overtime - Support	-	-	-	-	-
-	8,176	-	3500 Fringe Benefits	-	-	-	-	-
-	22,579	-	Subtotal - Personnel Services	-	-	-	-	-
-	117,308	-	4100 Professional Technical Services	-	-	-	-	-
-	238	-	4200 Travel	-	-	-	-	-
-	-	-	4250 Extra-curricular Travel	-	-	-	-	-
-	-	-	4331 Postage	-	-	-	-	-
-	-	-	4332 Telephone	-	-	-	-	-
-	33	-	4402 Purchased Services	-	-	-	-	-
-	-	-	4410 Rentals	-	-	-	-	-
-	44,125	-	4501 Supplies	-	-	-	-	-
-	15,733	-	4901 Other Expenses	-	-	-	-	-
-	7,972	-	4950 Indirect Costs	-	-	-	-	-
-	185,409	-	Subtotal - Other	-	-	-	-	-

-	14,664	-	5101	Equipment	-	-	-	-	-
-	18,406	-	5102	Equipment - Technology	-	-	-	-	-
-	33,070	-	-	Subtotal - Equipment	-	-	-	-	-
-	241,058	-	-	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 Alaska Native At-Risk grant provides for curriculum enhancement and extended learning opportunities for students in grades three through eight in the Native villages of Nanwalek, Port Graham, and Tyonek.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 353 Alaska Native Preschool

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 282,165	\$ -	0150 Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	-	-	3140 Director/Coordinator Certified	-	-	-	-	-
-	-	-	3150 Teachers	-	-	-	-	-
-	1,250	-	3162 Emolument	-	-	-	-	-
-	-	-	3212 Director/Coordinator Support	-	-	-	-	-
-	9,287	-	3230 Tutors/Aides	-	-	-	-	-
-	3,587	-	3240 Support Staff	-	-	-	-	-
-	-	-	3250 Maintenance/Custodians	-	-	-	-	-
-	-	-	3272 Activity Bus Driver	-	-	-	-	-
-	109	-	3291 Substitute - Support	-	-	-	-	-
-	80	-	3294 Temporary Salaries - Support	-	-	-	-	-
-	25	-	3295 Overtime - Support	-	-	-	-	-
-	8,166	-	3500 Fringe Benefits	-	-	-	-	-
-	22,504	-	Subtotal - Personnel Services	-	-	-	-	-
-	117,308	-	4100 Professional Technical Services	-	-	-	-	-
-	933	-	4200 Travel	-	-	-	-	-
-	33	-	4250 Extra-curricular Travel	-	-	-	-	-
-	45,735	-	4331 Postage	-	-	-	-	-
-	-	-	4332 Telephone	-	-	-	-	-
-	-	-	4402 Purchased Services	-	-	-	-	-
-	-	-	4410 Rentals	-	-	-	-	-
-	-	-	4501 Supplies	-	-	-	-	-
-	65,524	-	4901 Other Expenses	-	-	-	-	-
-	9,331	-	4950 Indirect Costs	-	-	-	-	-
-	238,864	-	Subtotal - Other	-	-	-	-	-
-	2,627	-	5101 Equipment	-	-	-	-	-

-	18,170	-	5102 Equipment - Technology	-	-	-	-	-
-	20,797	-	Subtotal - Equipment	-	-	-	-	-
-	282,165	-	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>	<u>\$ -</u>

The Alaska Native Preschool grant provides curriculum and home learning opportunities for the Native villages of Nanwalek, Port Graham, and Tyonek parents and students through local Headstart preschool programs.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund 202 Alaska Science & Technology Foundation

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 240,230	\$ -	\$ -	0050 Intergovernmental - State	\$ -	\$ 69,988	\$ 69,988	\$ -	-
<u>Expenditure</u>								
-	-	-	3162 Emolument	-	-	-	-	-
600	-	-	3171 Substitute Certified w/Certificate	-	-	-	-	-
-	-	-	3291 Substitute - Support	-	-	-	-	-
-	-	-	3295 Overtime - Support	-	16,200	16,200	-	-
-	-	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
45	-	-	3500 Fringe Benefits	-	-	-	-	-
645	-	-	Subtotal - Personnel Services	-	16,200	16,200	-	-
-	-	-	4100 Professional-Technical Services	-	12,000	12,000	-	-
1,003	-	-	4200 Travel	-	-	-	-	-
-	-	-	4250 Extra-Curricular Travel	-	5,140	5,140	-	-
1,180	-	-	4402 Purchased Services	-	-	-	-	-
74,891	-	-	4501 Supplies	-	-	-	-	-
586	-	-	4901 Other Expenses	-	27,648	27,648	-	-
77,660	-	-	Subtotal - Other	-	44,788	44,788	-	-
309	-	-	5101 Equipment	-	-	-	-	-
161,616	-	-	5102 Equipment - Technology	-	9,000	9,000	-	-
161,925	-	-	Subtotal - Equipment	-	9,000	9,000	-	-
240,230	-	-	Fund Total	-	69,988	69,988	-	-
-	-	-	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 Alaska Science & Technology Foundation (ASTF) grant provides funds to the district to wire each classroom to the internet and provide any enhancements or upgrades to equipment that would assist in that effort. The district used this money to purchase ethernet cards and memory upgrades for all computers in the district, ethernet hubs for schools, and to purchase a large portion of the equipment necessary to put the schools on the fiber optic backbone.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 225 Boarding Home

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 13,111	\$ 23,912	\$ 15,867	0050 Intergovernmental - State	\$ 27,308	\$ 27,308	\$ 27,308	\$ -	-
<u>Expenditure</u>								
-	-	-	4200 Travel	-	-	-	-	-
519	672	524	4250 Extracurricular Travel	1,600	1,600	1,600	-	-
12,592	23,240	15,343	4850 Stipends	25,708	25,708	25,708	-	-
-	-	-	4901 Other Expenses	-	-	-	-	-
13,111	23,912	15,867	Subtotal - Other	27,308	27,308	27,308	-	-
13,111	23,912	15,867	Fund Total	27,308	27,308	27,308	-	-
-	-	-	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 available high school educational programs in their communities.

Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 373 Building Trades

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 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 education program to teach students the vocational skills required for constructing houses.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 265 Carl Perkins

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 239,662	\$ 248,588	\$ 234,010	0150 Intergovernmental - Federal	\$ 253,265	\$ 255,238	293,524	\$ 38,286	15
<u>Expenditure</u>								
-	4,538	-	3150 Teachers	4,729	-	-	-	-
-	-	-	3161 Extra-Duty Compensation	-	-	-	-	-
6,498	2,325	2,910	3162 Emolument	4,132	1,700	1,955	255	15
2,624	1,374	1,512	3171 Substitute Certified w/Certificate	5,165	4,000	4,600	600	15
61,931	62,468	63,005	3180 Specialists - Certificated	65,286	62,741	72,152	9,411	15
-	-	-	3212 Director/Coordinator Support	-	-	-	-	-
16,187	10,518	10,818	3230 Tutors/Aides	11,235	8,821	10,144	1,323	15
-	-	7,251	3240 Support Staff	6,334	3,066	3,526	460	15
267	-	-	3272 Activity Bus Driver	-	-	-	-	-
-	56	-	3291 Substitute - Support	-	-	-	-	-
1,487	3,302	1,205	3294 Temporary Salaries - Support	723	1,000	1,150	150	-
-	247	-	3295 Overtime - Support	-	-	-	-	-
2,073	2,031	2,420	3296 Substitute Certified w/o Certificate	-	-	-	-	-
20,702	16,071	17,809	3500 Fringe Benefits	21,214	18,585	21,373	2,788	15
111,769	102,930	106,930	Subtotal - Personnel Services	118,818	99,913	114,900	14,987	15
3,423	3,000	9,236	4100 Professional - Technical Service	7,231	-	-	-	-
8,789	9,288	14,087	4200 Travel	11,363	10,000	11,500	1,500	15
6,230	8,901	8,647	4250 Extracurricular Travel	7,231	945	1,087	142	15
222	-	89	4331 Postage	651	628	722	94	15
1,282	2,197	861	4332 Telephone	1,550	500	575	75	15
211	257	634	4402 Purchased Services	207	4,445	5,112	667	15
306	595	137	4408 Purchased Services - Xerox	517	-	-	-	-
-	1,476	945	4430 Repairs	826	1,043	1,199	156	-
24,785	27,263	39,635	4501 Supplies	29,134	44,379	51,036	6,657	15
200	200	200	4502 Discretionary Material	207	200	230	30	15
10,490	11,989	8,499	4901 Other Expenses	34,686	43,320	49,818	6,498	15
6,777	8,221	8,153	4950 Indirect Costs	8,821	8,870	10,201	1,331	15
62,715	73,387	91,123	Subtotal - Other	102,424	114,330	131,480	17,152	15

33,776	60,583	28,138	5101	Equipment	25,825	12,139	13,960	1,821	15
31,402	11,688	7,819	5102	Equipment - Technology	6,198	28,856	33,184	4,328	15
<u>65,178</u>	<u>72,271</u>	<u>35,957</u>		Subtotal - Equipment	<u>32,023</u>	<u>40,995</u>	<u>47,144</u>	<u>6,149</u>	15
<u>239,662</u>	<u>248,588</u>	<u>234,010</u>		Fund Total	<u>253,265</u>	<u>255,238</u>	<u>293,524</u>	<u>38,288</u>	15
-	-	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>		Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<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.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 271 Charter School

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0050 State Revenue	\$ -	\$ 11,973	\$ 13,170	\$ 1,197	10
98,604	71,092	72,432	0150 Intergovernmental - Federal	78,214	82,500	145,313	62,813	76
<u>98,604</u>	<u>71,092</u>	<u>72,432</u>	Total Revenue	<u>78,214</u>	<u>94,473</u>	<u>158,483</u>	<u>64,010</u>	68
<u>Expenditure</u>								
4,731	-	-	3150 Teachers	-	-	-	-	-
-	13,542	12,300	3162 Emolument	11,843	26,709	29,380	2,671	10
2,500	-	-	3171 Substitute Certified w/Certificate	-	-	-	-	-
1,376	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
16,231	4,717	-	3240 Support Staff	-	-	-	-	-
-	-	-	3291 Substitute - Support	-	-	-	-	-
-	-	1,605	3292 Extra-Duty Compensation - Support	1,605	1,605	1,766	-	-
287	-	-	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	-	3295 Overtime - Support	2,648	-	-	-	-
336	257	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
3,573	2,501	1,651	3500 Fringe Benefits	1,994	3,528	3,881	353	10
<u>29,034</u>	<u>21,017</u>	<u>15,556</u>	Subtotal - Personnel Services	<u>18,090</u>	<u>31,842</u>	<u>35,026</u>	<u>3,024</u>	10
243	-	-	4100 Professional - Technical Service	4,000	30,805	33,886	3,081	10
4,247	3,268	-	4200 Travel	-	8,300	9,130	830	10
-	-	71	4331 Postage	68	-	-	-	-
529	5,548	77	4402 Purchased Services	100	-	-	-	-
696	-	-	4408 Purchased Services - Xerox	-	-	-	-	-
2,582	-	-	4430 Repairs	-	-	-	-	-
40,009	27,465	6,182	4501 Supplies	8,048	52,426	57,669	5,243	10
97	234	149	4901 Other Expenses	45,182	100	110	10	10
2,788	2,351	795	4950 Indirect Costs	2,726	5,007	5,508	501	10
<u>51,191</u>	<u>38,866</u>	<u>7,274</u>	Subtotal - Other	<u>60,124</u>	<u>96,638</u>	<u>106,302</u>	<u>9,664</u>	10
18,379	10,169	-	5101 Equipment	-	15,595	17,155	1,560	10

-	1,040	-	5102	Equipment - Technology	-	-	-	-	-
18,379	11,209	-		Subtotal - Equipment	-	15,595	17,155	1,560	10
98,604	71,092	22,830		Fund Total	78,214	144,075	158,483	14,247	10
-	-	49,602		Excess (Deficiency) of Revenues over Expenditures	-	(49,602)	-	49,602	
-	-	-		Fund Balance, Beginning of Year	49,602	49,602	-	(49,602)	
\$ -	\$ -	\$ 49,602		Fund Balance, End of Year	\$ 49,602	\$ -	\$ -	\$ -	

The District entered into a contractual arrangement as mandated by State Law with charter school groups for independent educational programs. Currently there are three 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.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 274 Class Size Reduction

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 413,784	\$ 454,626	\$ 630,146	0150 Intergovernmental - Federal	\$ 784,516	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
297,278	328,954	446,462	3150 Teachers	575,948	-	-	-	-
-	3,200	-	3162 Emolument	-	-	-	-	-
-	500	-	3171 Substitute - Certified	-	-	-	-	-
8,901	-	-	3180 Specialists - Certified	-	-	-	-	-
426	100	-	3294 Temp Salaries - Support	-	-	-	-	-
-	336	-	3296 Substitute - Certified w/o Certificate	-	-	-	-	-
91,988	86,588	121,889	3500 Fringe Benefits	149,609	-	-	-	-
<u>398,593</u>	<u>419,678</u>	<u>568,351</u>	Subtotal - Personnel Services	<u>725,557</u>	-	-	-	-
-	12,560	-	4100 Professional Technical Services	-	-	-	-	-
-	6,189	-	4200 Travel	-	-	-	-	-
1,558	-	-	4402 Purchased Services	-	-	-	-	-
-	1,557	41,591	4501 Supplies	1,730	-	-	-	-
100	1,400	1,850	4502 Discretionary Materials	2,520	-	-	-	-
1,832	-	-	4901 Other Expenses	31,858	-	-	-	-
11,701	13,242	18,354	4950 Indirect Costs	22,850	-	-	-	-
<u>15,191</u>	<u>34,948</u>	<u>61,795</u>	Subtotal - Other	<u>58,958</u>	-	-	-	-
<u>413,784</u>	<u>454,626</u>	<u>630,146</u>	Fund Total	<u>784,516</u>	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Class Size Reduction (CSR) grant provides funds to hire primary grade teachers. We use these funds to lower the class size in our first grade classrooms to a ratio of 18:1. A small portion of these funds are used to provide staff development and training for primary grade teachers and for recruiting costs for primary grad teachers.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 215 Community Education

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 207,642	\$ 202,802	\$ 191,575	0040 User Fees	\$ 216,820	\$ 221,435	\$ 228,093	\$ 6,658	3
26,406	33,219	32,686	0050 Intergovernmental - State	32,765	32,487	32,765	278	1
<u>234,048</u>	<u>236,021</u>	<u>224,261</u>	Total Revenue	<u>249,585</u>	<u>253,922</u>	<u>260,858</u>	<u>6,936</u>	3
<u>Other Financing Sources</u>								
22,331	21,232	16,640	0250 Transfer From Other Funds	-	-	-	-	-
<u>256,379</u>	<u>257,253</u>	<u>240,901</u>	Total Revenue & Other Financing Sources	<u>249,585</u>	<u>253,922</u>	<u>260,858</u>	<u>6,936</u>	3
<u>Expenditure</u>								
97,064	96,213	93,420	3240 Support Staff	97,219	99,109	102,283	3,174	3
-	-	-	3250 Maintenance/Custodians	-	-	-	-	-
807	230	225	3291 Substitute - Support	500	500	500	-	-
66,035	56,428	53,448	3294 Temporary Salaries - Support	49,600	49,322	51,506	2,184	4
15	-	97	3295 Overtime - Support	-	-	-	-	-
<u>36,386</u>	<u>40,343</u>	<u>38,844</u>	3500 Fringe Benefits	<u>40,837</u>	<u>43,562</u>	<u>47,138</u>	<u>3,576</u>	8
<u>200,307</u>	<u>193,214</u>	<u>186,034</u>	Subtotal - Personnel Services	<u>188,156</u>	<u>192,493</u>	<u>201,427</u>	<u>8,934</u>	5
800	7,250	467	4100 Professional-Technical Service	7,000	7,000	7,000	-	-
716	1,259	434	4200 Travel	-	-	-	-	-
-	131	-	4250 Extracurricular Travel	-	-	-	-	-
1,991	2,065	818	4331 Postage	4,300	4,300	4,354	54	1
458	595	553	4332 Telephone	650	650	660	10	2
33,090	32,196	33,910	4402 Purchased Services	21,000	21,000	21,300	300	1
25,020	18,114	13,642	4501 Supplies	25,090	25,090	22,698	(2,392)	(10)
(355)	1,620	1,747	4901 Other Expenses	2,250	2,250	2,280	30	1
<u>-</u>	<u>-</u>	<u>1,139</u>	4950 Indirect Costs	<u>1,139</u>	<u>1,139</u>	<u>1,139</u>	<u>-</u>	-
<u>61,720</u>	<u>63,230</u>	<u>52,710</u>	Subtotal - Other	<u>61,429</u>	<u>61,429</u>	<u>59,431</u>	<u>(1,998)</u>	(3)

1,000	190	2,157	5101	Equipment	-	-	-	-	-	
-	1,001	-	5102	Equipment m - Technology	-	-	-	-	-	
1,000	1,191	2,157	-	Subtotal - Equipment	-	-	-	-	-	
263,027	257,635	240,901		Fund Total	249,585	253,922	260,858	-	6,936	3
(6,648)	(382)	-		Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-	
7,030	382	-		Fund Balance, Beginning of Year	-	-	-	-	-	
\$ 382	\$ -	\$ -		Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	

Community Education programs provide opportunities for community education and use of school facilities for such activities.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 372 Community Theater

Date:07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 77,629	\$ 77,479	\$ 38,183	0040 User Fees	\$ 99,907	\$ 99,907	\$ 100,203	\$ 296	-
-	-	340	0046 Rental of School Facilities	-	-	-	-	-
<u>77,629</u>	<u>77,479</u>	<u>38,523</u>	Total Revenue	<u>99,907</u>	<u>99,907</u>	<u>100,203</u>	<u>296</u>	-
<u>Other Financing Sources</u>								
57,063	83,505	12,448	0250 Transfer From Other Fund	-	-	-	-	-
<u>134,692</u>	<u>160,984</u>	<u>50,971</u>	Total Revenue & Other Financing Sources	<u>99,907</u>	<u>99,907</u>	<u>100,203</u>	<u>296</u>	-
<u>Expenditure</u>								
-	75	-	3162 Emolument	-	-	-	-	-
15,855	20,752	-	3240 Support Staff	-	-	-	-	-
19,771	19,977	9,846	3294 Temp Salaries - Support	15,000	15,000	15,000	-	-
37,703	31,022	29,283	3295 Overtime - Support	17,000	17,000	17,000	-	-
<u>12,653</u>	<u>13,823</u>	<u>4,830</u>	3500 Fringe Benefits	<u>3,407</u>	<u>3,407</u>	<u>3,703</u>	<u>296</u>	9
<u>85,982</u>	<u>85,649</u>	<u>43,959</u>	Subtotal - Personnel Services	<u>35,407</u>	<u>35,407</u>	<u>35,703</u>	<u>296</u>	1
4,036	3,670	579	4200 Travel	5,500	5,500	5,500	-	-
733	774	759	4332 Telephone	-	-	-	-	-
25,316	59,577	-	4402 Purchased Services	50,000	50,000	50,000	-	-
1,695	1,118	-	4410 Rentals	1,000	1,000	1,000	-	-
2,021	728	523	4430 Repairs And Maintenance	1,000	1,000	1,000	-	-
8,780	7,078	3,913	4501 Supplies	5,000	2,000	2,000	-	-
3,560	1,159	638	4580 Gas And Oil	1,500	1,500	1,500	-	-
<u>2,287</u>	<u>1,231</u>	<u>-</u>	4901 Other Expenses	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>
<u>48,428</u>	<u>75,335</u>	<u>6,412</u>	Subtotal - Other	<u>64,500</u>	<u>61,500</u>	<u>61,500</u>	<u>-</u>	<u>-</u>

282	-	600	5101 Equipment	-	3,000	3,000	-	-
<u>134,692</u>	<u>160,984</u>	<u>50,971</u>	Fund Total	-	<u>99,907</u>	<u>99,907</u>	<u>100,203</u>	<u>296</u>
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<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.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 354 Drug & Violence Prevention

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 56,199	\$ 117,283	0150 Intergovernmental - Federal	\$ 291,428	\$ 266,930	\$ 266,930	\$ -	-
<u>Expenditure</u>								
-	-	-	3140 Director/Coordinator Certified	-	-	-	-	-
-	37,266	74,409	3150 Teachers	155,196	150,129	150,129	-	-
-	-	-	3162 Emolument	-	3,600	3,600	-	-
-	400	-	3171 Substitute - Certified	9,200	4,500	4,500	-	-
-	-	-	3212 Director/Coordinator Support	-	-	-	-	-
-	-	-	3230 Tutors/Aides	-	-	-	-	-
-	-	-	3240 Support Staff	-	-	-	-	-
-	-	-	3250 Maintenance/Custodians	-	-	-	-	-
-	-	-	3272 Activity Bus Driver	-	-	-	-	-
-	-	-	3291 Substitute - Support	9,200	-	-	-	-
-	-	-	3294 Temporary Salaries - Support	10,500	-	-	-	-
-	252	-	3296 Substitute - Certified w/o Certificate	-	-	-	-	-
-	10,189	20,510	3500 Fringe Benefits	43,508	38,408	38,408	-	-
-	48,107	94,919	Subtotal - Personnel Services	227,604	196,637	196,637	-	-
-	-	7,082	4100 Professional Technical Services	14,000	11,000	11,000	-	-
-	1,779	9,926	4200 Travel	25,440	17,474	17,474	-	-
-	-	-	4250 Extra-curricular Travel	-	-	-	-	-
-	-	-	4331 Postage	-	200	200	-	-
-	-	32	4332 Telephone	-	1,200	1,200	-	-
-	-	232	4402 Purchased Services	-	-	-	-	-
-	-	-	4410 Rentals	-	1,000	1,000	-	-
-	645	919	4501 Supplies	14,347	29,543	29,543	-	-
-	100	-	4502 Discretionary Materials	400	600	600	-	-
-	1,858	4,086	4950 Indirect Costs	9,637	9,276	9,276	-	-
-	4,382	22,277	Subtotal - Other	63,824	70,293	70,293	-	-
-	3,710	87	5102 Equipment - Technology	-	-	-	-	-

-	56,199	-	117,283	Fund Total	291,428	266,930	266,930	-
-	-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
-	-	-	-	Fund Balance, Beginning of Year	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

This grant provides middle school drug and violence prevention coordinators for two large middle schools in the central peninsula area. These coordinators

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 255 Food Service

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 1,013,461	\$ 1,051,891	\$ 1,143,555	0020 Type A Lunch-Pupils	\$ 1,041,653	\$ 1,041,653	\$ 1,209,905	\$ 168,252	16
15,784	12,649	11,627	0040 Other Local Revenue	8,000	8,000	8,000	-	-
1,186,732	1,095,836	1,086,754	0150 Intergovernmental Federal	1,176,386	1,176,386	1,140,147	(36,239)	(3)
86,820	109,527	141,398	0162 USDA	90,675	90,675	90,815	140	0
<u>2,302,797</u>	<u>2,269,903</u>	<u>2,383,334</u>	Total Revenue	<u>2,316,714</u>	<u>2,316,714</u>	<u>2,448,867</u>	<u>132,153</u>	13
<u>Other Financing Sources</u>								
118,840	116,518	-	0250 Transfer From Other Funds	45,642	45,642	104,521	58,879	13
<u>2,421,637</u>	<u>2,386,421</u>	<u>2,383,334</u>	Total Revenue & Other Financing Sources	<u>2,362,356</u>	<u>2,362,356</u>	<u>2,553,388</u>	<u>191,032</u>	13
<u>Expenditure</u>								
50,811	51,319	51,832	3212 Director/Coordinator Support	51,832	52,869	53,926	1,057	2
139,031	124,976	110,908	3240 Support Staff	98,581	92,145	95,092	2,947	3
683,998	695,472	670,930	3260 Food Service Staff	698,870	706,276	733,715	27,439	4
35,002	29,788	25,783	3291 Substitute - Support	25,348	25,348	25,272	(76)	-
-	-	18,843	3293 Long Term Substitute - Support	-	-	-	-	-
15,997	16,954	24,806	3294 Temp Salaries - Support	11,700	11,700	11,700	-	-
1,954	1,044	3,924	3295 Overtime - Support	4,000	4,000	4,000	-	-
<u>327,643</u>	<u>360,665</u>	<u>337,117</u>	3500 Fringe Benefits	<u>349,654</u>	<u>376,250</u>	<u>405,572</u>	<u>29,322</u>	8
<u>1,254,436</u>	<u>1,280,218</u>	<u>1,244,143</u>	Subtotal - Personnel Services	<u>1,239,985</u>	<u>1,268,588</u>	<u>1,329,277</u>	<u>60,689</u>	5
2,320	2,467	2,361	4200 Travel	3,984	3,984	3,984	-	-
1,308	1,256	1,396	4331 Postage	1,268	1,268	1,458	190	15
983	1,736	2,843	4332 Telephone	1,650	1,650	2,750	1,100	67
12,919	13,726	14,782	4401 Freight Costs	12,615	12,615	14,915	2,300	18
35,875	3,035	4,384	4402 Purchased Services	3,600	3,600	3,600	-	-
610	434	1,098	4408 Purchased Service - Xerox	500	500	1,098	598	120
-	368	-	4409 Purchased Service - RISO	200	200	-	(200)	(100)
-	-	1,935	4410 Rental	-	-	-	-	-
9,304	14,271	11,036	4430 Repairs And Maintenance	10,000	10,000	11,000	1,000	10
89,323	79,603	72,921	4501 Supplies	80,750	79,385	79,300	(85)	-
36,382	(41,306)	(60,662)	4560 Inventory Adjustment	-	-	-	-	-

13,205	16,086	8,270	4580	Gas And Oil	13,300	13,300	9,050	(4,250)	(32)
758,718	807,842	830,464	4590	Food	791,225	791,225	828,725	37,500	5
158,376	169,497	184,348	4600	Milk	170,700	170,700	187,752	17,052	10
1,386	2,071	1,975	4901	Other Expenses	500	500	2,000	1,500	300
-	78	78	4903	Professional Dues	79	79	79	-	-
<u>1,120,709</u>	<u>1,071,164</u>	<u>1,077,229</u>		Subtotal - Other	<u>1,090,371</u>	<u>1,089,006</u>	<u>1,145,711</u>	<u>56,705</u>	-
43,815	31,322	33,057	5101	Equipment	30,000	30,000	76,400	46,400	155
2,885	3,767	1,667	5102	Equipment-Technology	2,000	2,000	2,000	-	-
<u>46,700</u>	<u>35,089</u>	<u>34,724</u>		Subtotal - Equipment	<u>32,000</u>	<u>32,000</u>	<u>78,400</u>	<u>46,400</u>	145
<u>2,421,845</u>	<u>2,386,471</u>	<u>2,356,096</u>		Fund Total	<u>2,362,356</u>	<u>2,389,594</u>	<u>2,553,388</u>	<u>163,794</u>	7
(208)	(50)	27,238		Excess (Deficiency) of Revenues over Expenditures	-	(27,238)	-	-	
<u>258</u>	<u>50</u>	<u>-</u>		Fund Balance, Beginning of Year	<u>27,238</u>	<u>27,238</u>	<u>-</u>	<u>-</u>	
<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 27,238</u>		Fund Balance, End of Year	<u>\$ 27,238</u>	<u>\$ -</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

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: Miscellaneous Grants

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 671,792	\$ 699,448	\$ 481,668	0010 Borough Appropriation	\$ -	\$ 93,724	\$ -	\$ -	-
5,820	6,426	3,572	0230 Surplus Property	-	-	-	-	-
46,338	61,758	24,824	0040 Corporate Grants	56,077	30,256	135,042	104,786	346
245,399	758,883	110,403	0050 State Revenue	291,451	94,433	203,711	109,278	116
296,651	387,545	332,297	0150 Intergovernmental Federal	547,559	388,860	416,080	27,220	7
<u>1,266,000</u>	<u>1,914,060</u>	<u>952,764</u>	Total Revenue	<u>895,087</u> #	<u>607,273</u>	<u>754,833</u>	<u>- 241,284 -</u>	40
<u>Expenditure</u>								
800	349	2,820	3130 Principals/Assist. Principals	-	7,373	7,889	516	-
-	6,237	1,193	3140 Director/Coordinator	58,850	-	-	-	-
47,511	365,427	120,237	3150 Teachers	46,139	38,385	41,072	2,687	7
-	-	3,090	3161 Extra Duty Comp. - Certified	3,306	22,100	23,647	1,547	7
15,252	19,437	19,818	3162 Emolument	38,599	39,484	42,248	2,764	7
5,946	5,362	14,999	3171 Substitute - Certified	35,770	5,200	5,564	364	7
32,030	38,300	-	3172 Temporary Salaries - Certified	214	-	-	-	-
-	13,740	5,452	3180 Specialists - Certified	23,250	-	-	-	-
71,868	30,514	6,888	3230 Tutors/Aides	26,105	9,519	10,185	666	7
958	9,231	18,675	3240 Support Staff	6,561	200	214	14	7
-	478	-	3250 Maintenance/Custodian	-	-	-	-	-
-	575	416	3272 Activity Bus Driver	-	-	-	-	-
512	1,821	68	3291 Substitute - Support	-	-	-	-	-
-	-	11,112	3292 Extra Duty Comp. - Support	2,260	5,871	6,282	411	7
23,203	25,506	1,639	3294 Temporary Salaries - Support	6,369	10,368	11,094	726	7
4,602	540	1,116	3295 Overtime - Support	-	-	-	-	-
4,078	7,970	11,569	3296 Substitutes - Certified w/o certificate	-	-	-	-	-
47,778	120,478	42,855	3500 Fringe Benefits	47,534	20,252	21,670	1,418	7
<u>254,538</u>	<u>645,965</u>	<u>261,947</u>	Subtotal - Personnel Services	<u>294,957</u>	<u>158,752</u>	<u>169,865</u>	<u>- 11,113 -</u>	7
65,591	111,891	72,561	4100 Professional-Technical Service	83,730	99,628	106,602	6,974	7

-	-	-	4150	Professional-Technical Medical	-	-	-	-	-
56,645	57,519	93,746	4200	Travel	59,861	49,883	53,375	3,492	7
11,681	16,494	17,882	4250	Extracurricular Travel	116,896	92,285	98,745	6,460	7
29	89	37	4331	Postage	653	287	307	20	7
187	88	744	4332	Telephone	268	1,000	1,070	70	7
3,347	9,929	26,654	4402	Purchased Services	20,205	894	957	63	7
365	560	760	4410	Rentals	-	-	-	-	-
94,420	185,856	60,723	4501	Supplies	136,379	167,074	178,769	11,695	7
-	1,232	400	4502	Discretionary Materials	-	200	214	14	-
7,561	22,186	6,569	4901	Other Expenses	126,814	89,113	95,351	6,238	7
7,131	9,757	9,808	4950	Indirect Costs	17,801	11,814	12,641	827	7
<u>246,957</u>	<u>415,601</u>	<u>289,884</u>		Subtotal - Other	<u>562,607</u>	<u>512,178</u>	<u>548,031</u>	<u>35,853</u>	7
15,804	2,519	6,309	5101	Equipment	2,960	3,100	3,317	217	7
7,639	15,377	17,245	5102	Equipment - Technology	34,563	31,420	33,619	2,199	7
<u>23,443</u>	<u>17,896</u>	<u>23,554</u>		Subtotal - Equipment	<u>37,523</u>	<u>34,520</u>	<u>36,936</u>	<u>2,416</u>	7
<u>524,938</u>	<u>1,079,462</u>	<u>575,385</u>		Fund Total	<u>895,087</u>	<u>705,450</u>	<u>754,833</u>	<u>49,383</u>	7
				Other Financing Uses:					
<u>535,762</u>	<u>542,104</u>	<u>675,973</u>		Operating transfers out - General Funds					
205,300	292,494	(298,594)		Excess (Deficiency) of Revenues over Expenditures	-	(98,177)	-	98,177	
								-	
<u>21,273</u>	<u>226,573</u>	<u>519,067</u>		Fund Balance, Beginning of Year	<u>220,473</u>	<u>220,473</u>	<u>122,296</u>	<u>(98,177)</u>	
<u>\$ 226,573</u>	<u>\$ 519,067</u>	<u>\$ 220,473</u>		Fund Balance, End of Year	<u>\$ 220,473</u>	<u>\$ 122,296</u>	<u>\$ 122,296</u>	<u>\$ -</u>	

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.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 260 NCLB (No Child Left Behind)

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 1,980,924	\$ 1,866,880	\$ 2,232,844	0150 Intergovernmental - Federal	\$ 2,786,278	\$ 4,143,315	\$ 4,474,780	\$ 331,465	8
<u>Expenditure</u>								
2,440	1,089	-	3130 Principal/Assistant Principal	10,941	-	-	-	-
75,813	69,263	70,597	3140 Director/Coordinator Certified	83,557	82,000	88,560	6,560	8
236,440	320,681	627,335	3150 Teachers	689,176	1,649,700	1,781,676	131,976	8
17,362	21,550	34,925	3162 Emolument	44,957	89,800	96,984	7,184	8
20,611	10,815	18,290	3171 Substitute Certified w/Certificate	48,153	39,298	42,442	3,144	8
1,352	4,141	15,310	3172 Temp. Certified w/Certificate	8,008	-	-	-	-
49,991	51,501	35,862	3180 Specialists - Certificated	38,876	-	-	-	-
645,210	534,338	409,711	3230 Tutors/Aides	460,594	363,767	392,868	29,101	8
102,119	67,276	71,907	3240 Support Staff	71,907	121,692	131,427	9,735	8
-	538	430	3272 Activity Bus Driver	-	-	-	-	-
10,772	5,075	6,016	3291 Substitute - Support	8,852	17,606	19,014	1,408	8
-	-	612	3292 Extra Duty Comp. - Support	-	3,000	3,240	240	-
16,624	5,119	3,068	3294 Temporary Salaries - Support	8,942	11,400	12,312	912	8
529	2,874	422	3295 Overtime - Support	-	-	-	-	-
11,724	13,260	16,044	3296 Substitute Certified w/o Certificate	-	-	-	-	-
358,197	355,557	410,428	3500 Fringe Benefits	492,195	705,017	761,418	56,401	8
1,549,184	1,463,077	1,720,957	Subtotal - Personnel Services	1,966,158	3,083,280	3,329,942	246,662	8
23,071	12,920	60,399	4100 Professional - Technical Service	44,217	108,291	116,954	8,663	8
66,799	53,783	73,960	4200 Travel	78,687	127,560	137,765	10,205	8
2,707	2,637	1,126	4250 Extracurricular Travel	13,354	17,506	18,906	1,400	8
88	-	-	4310 Water And Sewage	-	-	-	-	-
2,110	1,665	1,312	4331 Postage	2,927	5,628	6,078	450	8
1,808	2,616	3,389	4332 Telephone	6,825	7,400	7,992	592	8
3,301	5,527	4,664	4402 Purchased Services	10,666	86,177	93,071	6,894	8
1,963	1,595	858	4408 Purchased Services - Xerox	3,954	8,100	8,748	648	8
561	1,285	1,625	4410 Rentals	2,752	6,500	7,020	520	8
-	-	76	4430 Repairs And Maintenance	14,443	3,250	3,510	260	8
192,787	212,918	229,087	4501 Supplies	349,845	262,554	283,558	21,004	8
400	200	3,418	4502 Discretionary Material	4,745	9,006	9,726	720	8
14,522	15,100	7,359	4901 Other Expenses	143,785	232,908	251,541	18,633	8

56,077	61,736	77,798	4950	Indirect Costs	98,386	141,620	152,950	11,330	8
366,194	371,982	465,071	Subtotal - Other		774,586	1,016,500	1,097,820	81,321	8
5,029	3,777	5,531	5101	Equipment	3,791	10,039	10,842	803	8
60,517	28,044	41,285	5102	Equipment - Technology	41,743	33,496	36,176	2,680	8
65,546	31,821	46,816	Subtotal - Equipment		45,534	43,535	47,018	3,484	8
1,980,924	1,866,880	2,232,844	Fund Total		2,786,278	4,143,315	4,474,780	331,467	8
-	-	-	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 who abuse substances or are at risk of becoming abusers.

Title V, Part A: Recruitment and professional development of teachers to increase student achievement

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Kenai Peninsula Borough School District  
2003-2004 Budget

Date: 07/07/03

Fund: 262 Preschool Disabled

1999-00 Actual	2000-01 Actual	2001-02 Actual		Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 50,873	\$ 81,066	\$ 74,193	0150	Intergovernmental Federal	101,971	\$ 72,775	80,053	\$ 7,278	10
<u>Expenditure</u>									
40,461	40,428	56,094	3150	Teachers	61,703	50,484	55,532	5,048	10
-	1,249	-	3171	Substitute - Certified	-	-	-	-	-
-	3,783	-	3230	Tutors/Aides	-	-	-	-	-
-	119	-	3291	Substitute - Support	-	-	-	-	-
-	598	-	3296	Substitute - Certified w/o Certificate	-	-	-	-	-
8,829	9,701	12,445	3500	Fringe Benefits	14,651	10,726	11,799	1,073	10
49,290	55,878	68,539	Subtotal - Personnel Services		76,354	61,210	67,331	6,121	10
-	6,337	-	4200	Travel	-	-	-	-	-
-	-	2,924	4402	Purchased Services	21,794	-	-	-	-
-	10,570	-	4501	Supplies	-	-	-	-	-
144	144	144	4502	Discretionary Material	226	145	160	15	10
-	-	-	4901	Other Expenses	-	8,891	9,780.10	889	10
1,439	2,681	2,585	4950	Indirect Costs	3,597	2,529	2,782	253	10
1,583	19,732	5,653	Subtotal - Other		25,617	11,565	12,722	1,157	10
-	4,885	-	5101		-	-	-	-	-
-	571	-	5102		-	-	-	-	-
-	5,456		Subtotal - Equipment		-	-	-	-	-
50,873	81,066	74,192	Fund Total		101,971	72,775	80,053	7,278	10

-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-
<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>
			Fund Balance, End of Year				

The Preschool Disabled grant provides funds for overall improvement of service for children in Special Education preschool programs to better prepare them for the school environment.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 205 Pupil Transportation

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 4,391,923	\$ 4,283,854	\$ 4,590,257	0050 Intergovernmental - State	\$ 4,694,103	\$ 4,710,911	\$ 4,595,448	\$ (115,463)	(2)
<u>Other Financing Sources</u>								
-	15,532	-	0012 In-Kind Revenue	-	-	-		
74,748	19,144	91,639	0250 Transfer From Other Funds	72,109	72,109	22,000	(50,109)	(69)
<u>4,466,671</u>	<u>4,318,530</u>	<u>4,681,896</u>	<b>Total Revenue &amp; Other Financing Sources</b>	<u>4,766,212</u>	<u>4,783,020</u>	<u>4,617,448</u>	<u>(165,572)</u>	<u>(3)</u>
<u>Expenditure</u>								
7,146	7,068	-	3211 Assistant Superintendent-Support	-	-	-	-	-
56,160	58,488	59,008	3212 Director/Coordinator-Support	58,663	60,130	46,962	(13,168)	(22)
-	19,389	20,627	3230 Tutors/Aides	20,008	22,281	23,395	1,114	-
60,903	77,941	79,836	3271 Bus Drivers	79,967	88,816	2,845	(85,971)	(97)
2,925	6,440	6,539	3291 Substitute - Support	8,000	8,000	-	(8,000)	(100)
4,631	3,832	7,619	3294 Temporary Salaries - Support	5,000	5,000	3,500	(1,500)	(30)
517	6,177	1,638	3295 Overtime - Support	1,500	1,500	500	(1,000)	(67)
-	-	-	3300 Leave - Support	-	-	398	398	-
45,948	76,145	57,815	3500 Fringe Benefits	46,714	50,933	18,039	(32,894)	(65)
<u>178,230</u>	<u>255,480</u>	<u>233,082</u>	<b>Subtotal - Personnel Services</b>	<u>219,852</u>	<u>236,660</u>	<u>95,639</u>	<u>(141,021)</u>	
1,875	2,074	3,526	4200 Travel	6,500	6,200	7,500	1,300	21
12	4	-	4331 Postage	100	100	200	100	-
1,972	2,244	1,073	4332 Telephone	2,400	2,400	300	(2,100)	(88)
3,716,636	3,765,890	3,892,124	4402 Purchased Services	4,046,112	4,046,112	4,053,649	7,537	0
-	15,532	-	4404 In-Kind Maintenance	-	-	-	-	-
338,318	299,798	294,688	4407 Purchased Services-Bus Aides	315,000	315,000	430,560	115,560	37
6,000	6,000	6,000	4410 Rentals	6,000	6,000	-	(6,000)	(100)
45,661	38,102	38,334	4430 Repairs And Maintenance	42,000	41,700	12,000	(29,700)	(71)
4,222	2,002	8,484	4501 Supplies	6,150	6,750	3,600	(3,150)	(47)
-	-	-	4551 Electricity	-	-	-	-	-
-	-	-	4552 Fuel For Heating	-	-	-	-	-
13,739	14,735	14,552	4580 Gas And Oil	20,000	20,000	-	(20,000)	(100)
1,640	2,303	566	4901 Other Expenses	3,350	3,350	2,500	(850)	(25)
-	-	1,737	4904 Physical Exam Reimbursement	4,000	4,000	1,000	(3,000)	

<u>4,130,075</u>	<u>4,148,684</u>	<u>4,261,084</u>	Subtotal - Other	<u>4,451,612</u>	<u>4,451,612</u>	<u>4,511,309</u>	<u>59,697</u>	
124,592	-	74,748	5101 Equipment	94,748	94,748	-	(94,748)	(100)
-	-	-	5102 Equipment-Technology	-	-	10,500	10,500	-
<u>124,592</u>	<u>-</u>	<u>74,748</u>	Subtotal - Equipment	<u>94,748</u>	<u>94,748</u>	<u>10,500</u>	<u>(84,248)</u>	
<u>4,432,897</u>	<u>4,404,164</u>	<u>4,568,914</u>	Fund Total	<u>4,766,212</u>	<u>4,783,020</u>	<u>4,617,448</u>	<u>(165,572)</u>	(3)
33,774	(85,634)	112,982	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
<u>51,860</u>	<u>85,634</u>	<u>-</u>	Fund Balance, Beginning of Year	<u>112,982</u>	<u>112,982</u>	<u>112,982</u>	<u>-</u>	
<u>\$ 85,634</u>	<u>\$ -</u>	<u>\$ 112,982</u>	Fund Balance, End of Year	<u>\$ 112,982</u>	<u>\$ 112,982</u>	<u>\$ 112,982</u>	<u>\$ -</u>	

Pupil Transportation programs provide for transporting students to and from school.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 270 School To Work

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 20,874	\$ 73,972	\$ -	0150 Intergovernmental - Fe	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	40,803	-	3150 Teachers	-	-	-	-	-
1,995	2,400	-	3162 Emolument	-	-	-	-	-
100	1,375	-	3171 Substitute Certified w/	-	-	-	-	-
-	-	-	3172 Temp Certified w/Certif	-	-	-	-	-
-	619	-	3180 Specialist - Certified	-	-	-	-	-
-	-	-	3230 Tutors/Aides	-	-	-	-	-
-	-	-	3240 Support Staff	-	-	-	-	-
-	122	-	3272 Activity Bus Driver	-	-	-	-	-
-	-	-	3291 Substitute - Support	-	-	-	-	-
-	25	-	3294 Temporary Salaries - S	-	-	-	-	-
-	46	-	3295 Overtime - Support	-	-	-	-	-
409	1,423	-	3296 Substitute Certified w/o	-	-	-	-	-
306	11,841	-	3500 Fringe Benefits	-	-	-	-	-
2,810	58,654	-	Subtotal - Personnel Services	-	-	-	-	-
2,350	4,510	-	4100 Professional - Technic	-	-	-	-	-
6,694	4,418	-	4200 Travel	-	-	-	-	-
2,956	287	-	4250 Extracurricular Travel	-	-	-	-	-
-	-	-	4331 Postage	-	-	-	-	-
-	117	-	4332 Telephone	-	-	-	-	-
-	-	-	4402 Purchased Services	-	-	-	-	-
5,352	1,167	-	4501 Supplies	-	-	-	-	-
122	2,373	-	4901 Other Expenses	-	-	-	-	-
590	2,446	-	4950 Indirect Costs	-	-	-	-	-
18,064	15,318	-	Subtotal - Other	-	-	-	-	-

20,874	73,972	-	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>

School To Work grants establish curricular partnerships between the business and industry groups of health care providers and process industries and the KPBSD to enhance seventh grade Health courses, ninth grade Science, and vocational courses relating to the health care and process industries.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund 266 Title VI-B

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03	2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 732,806	\$ 690,103	\$ 1,009,748	0150 Intergovernmental - Federal	\$ 1,526,925	\$ 1,864,025	\$ 2,013,147	\$ 149,122	8
<u>Expenditure</u>								
-	-	2,386	3140 Director/Coordinator - Certified	-	-	-	-	-
18,310	3,176	78,205	3150 Teachers	233,198	326,727	352,865	26,138	8
-	-	2,000	3162 Emolument	18,360	17,000	18,360	1,360	8
18,451	8,302	3,950	3171 Substitute Certified w/Certificate	43,200	40,000	43,200	3,200	8
3,544	-	1,763	3172 Temporary Certified w/Certificate	-	-	-	-	-
137,333	121,532	122,637	3180 Specialists - Certificated	-	-	-	-	-
-	-	13,670	3220 Specialist- Nurse	11,059	32,312	34,897	2,585	8
173,060	180,810	267,564	3230 Tutors/Aides	381,457	287,936	310,971	23,035	8
-	13,563	-	3240 Support Staff	-	24,000	25,920	-	-
2,302	1,609	1,804	3291 Substitute - Support	43,200	10,000	10,800	800	8
1,410	1,054	4,919	3294 Temporary Salaries - Support	6,480	-	-	-	-
-	3,421	5,002	3295 Overtime - Support	-	-	-	-	-
12,840	6,395	5,720	3296 Substitute Certified w/o Certificate	-	-	-	-	-
109,487	111,892	158,439	3500 Fringe Benefits	251,483	246,963	266,720	19,757	8
476,737	451,754	668,059	Subtotal - Personnel Services	988,438	984,938	1,063,733	76,875	8
16,934	28,783	29,337	4100 Professional -Technical Service	30,240	50,000	54,000	4,000	8
19,765	39,480	27,641	4200 Travel	43,200	58,328	62,994	4,666	8
3	19	12	4331 Postage	540	500	540	40	8
246	57	-	4332 Telephone	432	400	432	32	8
173	189	175	4360 Electricity	540	500	540	40	8
1,675	547	7,355	4402 Purchased Services	4,320	10,000	10,800	800	8
6,200	5,195	4,903	4410 Rental - Buildings	8,100	8,000	8,640	640	8
84,986	75,210	128,532	4501 Supplies	91,850	110,000	118,800	8,800	8
560	438	370	4502 Discretionary Material	-	-	-	-	-
2,050	2,127	1,042	4901 Other Expenses	181,863	500,947	541,023	40,076	8
20,721	22,821	35,182	4950 Indirect Costs	53,202	64,773	69,955	5,182	8
153,313	174,866	234,549	Subtotal - Other	414,287	803,448	867,724	64,276	
18,761	8,294	3,925	5101 Equipment	21,600	25,167	27,180.36	2,013	8

<u>83,995</u>	<u>55,189</u>	<u>103,215</u>	5102 Equipment - Technology	<u>102,600</u>	<u>50,472</u>	<u>54,509.76</u>	<u>4,038</u>	8
<u>102,756</u>	<u>63,483</u>	<u>107,140</u>	Subtotal - Equipment	<u>124,200</u>	<u>75,639</u>	<u>81,690</u>	<u>6,051</u>	8
<u>732,806</u>	<u>690,103</u>	<u>1,009,748</u>	Fund Total	<u>1,526,925</u>	<u>1,864,025</u>	<u>2,013,147</u>	<u>149,122</u>	8
-	-	-	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 Title VI-B grant provides funds for the overall improvement of service for students receiving Special Education.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 350 Title VII Indian Education

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description		Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>									
\$ 192,519	\$ 210,753	\$ 306,848	0150	Intergovernmental - Federal	\$ 341,251	\$ 337,841	\$ 371,625	\$ 33,784	10
<u>Expenditure</u>									
6,133	-	8,573	3150	Teachers	-	-	-	-	-
37	-	500	3171	Substitute Certified w/Certificate	-	-	-	-	-
91,364	94,129	128,532	3230	Tutors/Aides	200,397	170,698	187,768	17,070	10
25,235	21,312	25,758	3240	Support Staff	24,200	24,613	27,074	2,461	10
650	1,437	3,598	3291	Substitute - Support	2,200	4,000	4,400	400	10
1,093	585	1,075	3294	Temporary Salaries - Support	-	3,000	3,300	300	-
20	-	-	3295	Overtime - Support	-	-	-	-	-
-	-	388	3296	Substitute Certified w/o Certificate	-	-	-	-	-
40,116	42,290	63,743	3500	Fringe Benefits	63,745	80,809	88,890	8,081	10
164,648	159,753	232,167	Subtotal - Personnel Services		290,542	283,120	311,432	28,312	10
500	115	3,000	4100	Professional - Technical Service	1,650	3,000	3,300	300	10
2,707	7,465	11,418	4200	Travel	7,700	12,000	13,200	1,200	10
7,450	6,200	9,909	4250	Extracurricular Travel	15,400	8,000	8,800	800	10
2,179	2,004	443	4331	Postage	2,200	599	659	60	10
-	130	4	4332	Telephone	-	-	-	-	-
528	865	1,019	4402	Purchased Services	1,100	1,203	1,323	120	10
-	-	6	4408	Purchased Services - Copiers	-	-	-	-	-
8,014	6,358	30,949	4501	Supplies	5,365	5,000	5,500	500	10
351	1,006	-	4901	Other Expenses	1,100	9,478	10,426	948	10
5,444	6,969	10,691	4950	Indirect Costs	11,794	11,441	12,585	1,144	10
27,173	31,112	67,439	Subtotal - Other		46,309	50,721	55,793	5,072	10
698	2,899	124	5101	Equipment	4,400	-	-	-	-
-	16,989	7,118	5102	Equipment - Technology	-	4,000	4,400	400	-
698	19,888	7,242	Subtotal - Equipment		4,400	4,000	4,400	400	10
192,519	210,753	306,848	Fund Total		341,251	337,841	371,625	33,784	10

-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The Title VII, Indian Education grant provides math, reading, writing, and study skill tutorials to eligible Alaska Native and/or Native American students.

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Kenai Peninsula Borough School District  
2003-2004 Budget

Fund: 284 Youth In Detention

Date: 07/07/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 101,427	\$ 39,598	0150 Intergovernmental - Federal	\$ 82,843	\$ 90,888	\$ 90,888	\$ -	-
<u>Expenditure</u>								
-	17,135	18,618	3150 Teachers	33,818	45,062	45,062	-	-
-	-	-	3162 Emolument	-	-	-	-	-
-	-	-	3171 Substitute - Certified	1,440	1,000	1,000	-	-
-	-	-	3180 Specialists - Certified	-	-	-	-	-
-	-	753	3230 Aides	1,421	2,000	2,000	-	-
-	-	-	3240 Support Staff	1,333	1,167	1,167	-	-
-	-	-	3294 Temp Salaries - Support	-	-	-	-	-
-	1,092	-	3296 Substitute - Certified w/o Certificate	-	-	-	-	-
-	2,393	5,191	3500 Fringe Benefits	9,199	12,501	12,501	-	-
-	20,620	24,562	Subtotal - Personnel Services	47,212	61,730	61,730	-	-
-	7,005	3,885	4100 Professional Technical Services	11,865.60	6,000	6,000	-	-
-	-	1,120	4200 Travel	1,920.00	-	-	-	-
-	-	51	4331 Postage	480.00	-	-	-	-
-	-	-	4332 Telephone	3,000.00	-	-	-	-
-	2,452	-	4402 Purchased Services	-	-	-	-	-
-	-	-	4408 Purchased Services - Copiers	1,200.00	-	-	-	-
-	34,143	8,600	4501 Supplies	13,440.00	10,000	10,000	-	-
-	-	-	4502 Discretionary Materials	-	-	-	-	-
-	9,169	-	4901 Other Expenses	-	-	-	-	-
-	3,354	1,380	4950 Indirect Costs	2,886.00	3,158	3,158	-	-
-	56,123	15,036	Subtotal - Other	34,792	19,158	19,158	-	-
-	-	-	5101 Equipment	-	8,000	8,000	-	-
-	24,684	-	5102 Equipment - Technology	840	2,000	2,000	-	-
-	24,684	-	Subtotal - Equipment	840	10,000	12,000	-	-

-	101,427	39,598	Fund Total	82,843	90,888	90,888	-
-	-	-	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 a 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 Dept. of Corrections procedures.

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Introduced by:	Mayor
Date:	08/05/03
Hearing	09/02/03
Action:	Enacted
Vote:	8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2003-19-06**

**A ORDINANCE APPROVING A REVISED SCHOOL BUDGET AND  
APPROPRIATING \$525,658 FROM THE GENERAL FUND TO PROVIDE  
SUPPLEMENTAL FUNDING FROM LOCAL SOURCES FOR SCHOOL PURPOSES  
DURING FISCAL YEAR 2003-2004**

**WHEREAS,** in Resolution 2003-049, the borough assembly approved a total education budget in accordance with Alaska Statute 14.14.060(c) and KPB 5.04.021 for the fiscal year July 1, 2003, through June 30, 2004, which included school district operations of \$89,270,459; and established that up to \$31,100,465 be provided from local sources for school purposes; and

**WHEREAS,** the state legislature enacted, and the governor signed into law Senate Bill 202 changing the base student allocation to \$4,169, resulting in a potential \$2,811,128 operating fund revenue increase for the Kenai Peninsula Borough School District per the revised education funding formula; and

**WHEREAS,** tuition funding of \$275,000 was legislatively eliminated, resulting in a net potential revenue increase of \$2,536,128; and

**WHEREAS,** Senate Bill 202 also changed the funding mechanism for pupil transportation from a route based system to a per pupil allocation, which resulted in a \$627,495 budget reduction that was absorbed by the district eliminating 10 routes district-wide, contracting transportation services in Seward, and other miscellaneous budget reductions; and

**WHEREAS,** the school board approved at its meeting on July 7, 2003, a revised Annual Budget that reinstated \$624,356 for curriculum adoption, \$400,000 unallocated staffing, \$1,236,724 for supplies, and allocated \$275,048 toward summer school 2004; and

**WHEREAS,** the changes in the funding formula resulted in an increase in the maximum local contribution allowed by Alaska Statute 14.17.410 of \$525,658; and

**WHEREAS,** the school board has requested approval of this supplemental appropriation, and the revised 2003-2004 School District budget as presented in accordance with revised foundation calculations; and

**WHEREAS,** sufficient funds are available in the general fund balance to support this appropriation;

**NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:**

**SECTION 1.** That the borough assembly approves a revised total education budget for the fiscal year July 1, 2003 through June 30, 2004, in which item A and the total budget are both increased by \$1,908,633 as follows:

A. School District Operations	\$84,773,968
B. Borough Maintenance	5,033,417
C. School District Utilities	46,410
D. Insurance	1,220,446
E. Audit	26,000
F. Custodial Services	78,851
<b>TOTAL EDUCATION BUDGET</b>	<b><u>\$91,179,092</u></b>

**SECTION 2.** That subject to the provisions of this ordinance, in addition to the amounts previously appropriated in Ordinance 2003-19, supplemental funding of \$525,658 is appropriated from the general fund balance to the school district operations fund as local effort. With this supplemental appropriation, total local funding for the school operations purposes and in-kind services for the year July 1, 2003 through June 30, 2004 are revised to read as follows:

A. Local Effort	\$25,220,999
B. Borough Maintenance	5,033,417
C. School District Utilities	46,410
D. Insurance	1,220,446
E. Audit	26,000
F. Custodial Services	78,851
<b>TOTAL LOCAL FUNDING PER AS 14.17.410</b>	<b><u>\$ 31,626,123</u></b>

**SECTION 3.** That disbursements from the direct appropriation in Section 3, 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.

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.

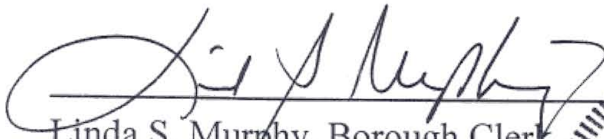
**SECTION 4.** That a copy of this ordinance will be sent to the President of the Board of Education upon its adoption.

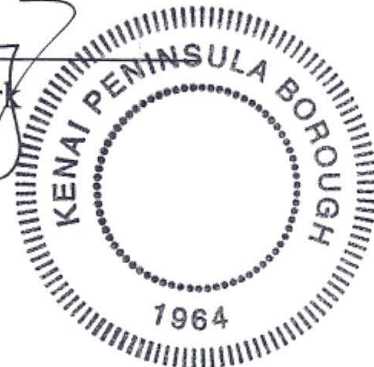
**SECTION 5.** That this ordinance takes effect immediately upon its adoption.

**ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2ND DAY OF SEPTEMBER, 2003.**

  
Sprague, Assembly President

ATTEST:

  
Linda S. Murphy, Borough Clerk



**Kenai Peninsula Borough School District  
2003 - 2004 Budget  
KPBSD History and Projections**

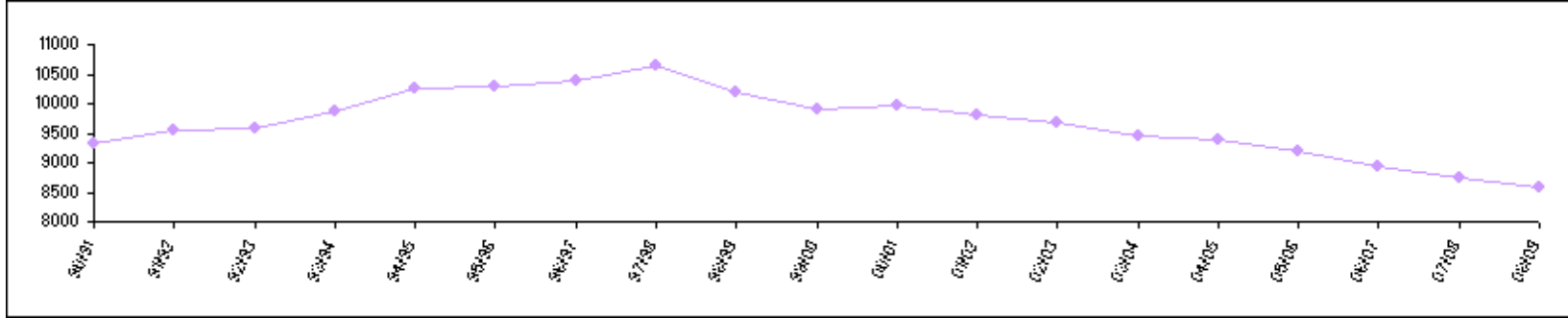
Student enrollment projections are the key factor in budget development. These projections determine or influence many of the financial estimates that go into the budget. Staff allocations are based upon predicted Pupil Teacher Ratio (PTR) calculations. Instructional supply and material budgets are based 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 (zero growth) 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
90/91	57	805	829	773	811	768	753	688	713	658	652	615	608	589	9,319	
91/92	78	791	841	821	795	829	760	782	699	714	663	616	567	602	9,558	2.56%
92/93	76	711	796	818	787	766	827	753	786	712	741	651	573	586	9,583	0.26%
93/94	72	725	751	791	837	828	794	834	769	796	728	731	624	602	9,882	3.12%
94/95	63	778	775	760	792	904	845	820	855	790	830	749	663	619	10,243	3.65%
95/96	44	750	790	776	771	786	877	840	848	852	810	791	696	645	10,276	0.32%
96/97	50	736	742	800	781	806	787	889	863	829	922	790	746	662	10,403	1.24%
97/98	48	703	735	740	783	863	893	899	912	846	858	879	742	732	10,633	2.21%
98/99	46	644	716	752	731	785	796	821	813	883	875	790	796	731	10,179	-4.27%
99/00	65	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	49	626	584	654	676	698	740	793	789	815	903	849	748	743	9,667	-1.35%
03/04	46	577	619	578	653	667	693	746	787	778	818	900	839	755	9,456	-2.18%
04/05	42	599	584	607	591	647	662	692	766	795	806	826	918	837	9,372	-0.89%
05/06	42	600	604	572	621	585	642	661	716	774	811	812	859	889	9,188	-1.96%
06/07	42	601	607	592	588	605	580	641	679	724	796	815	837	829	8,936	-2.74%
07/08	42	601	603	594	606	583	600	579	659	687	742	802	841	810	8,749	-2.09%
08/09	42	604	605	590	608	599	578	599	598	667	706	749	834	815	8,594	-1.77%





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**Kenai Peninsula Borough School District  
General Fund Expenditures by Location**

Loc	Description	Budget												
		FY92	FY93	FY94	FY95	FY96	FY97*	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**
65	Aurora Borealis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,913	\$ 431,076	\$ 381,936	\$ 488,272	\$ 715,482	\$ 1,076,561	\$ 1,204,579
69	Bayview Charter	-	-	-	-	-	-	75,725	77,819	-	-	-	-	-
54	Beluga	131	43,203	78,042	76,096	240	-	-	-	-	-	-	-	-
31	Chapman	1,102,136	1,047,286	1,111,255	1,210,146	1,152,085	1,204,734	1,154,575	1,182,832	1,059,015	1,029,467	1,050,145	957,430	985,122
32	Cooper Landing	268,855	291,669	310,666	314,532	280,245	285,164	280,853	293,769	299,476	281,133	292,235	271,082	248,346
68	Fireweed Academy	-	-	-	-	-	-	99,291	98,666	124,982	146,671	140,031	157,650	152,403
66	Homer Flex	137,175	143,446	157,887	177,595	142,910	115,500	138,985	174,709	189,396	281,019	324,326	319,161	277,967
06	Homer High	3,138,046	2,950,303	3,224,697	3,313,078	3,328,116	3,520,369	3,384,113	3,475,357	3,390,663	3,280,135	3,390,900	3,254,564	3,190,135
13	Homer Middle	1,340,043	1,407,293	1,412,445	1,582,804	1,643,650	1,625,118	1,583,880	1,419,664	1,433,208	1,381,219	1,473,008	1,424,769	1,366,298
35	Hope	248,752	243,852	260,030	256,443	297,084	307,068	240,618	247,211	223,978	191,399	199,636	166,835	130,993
56	Kachemak Selo	115,109	117,230	210,974	266,232	268,337	299,719	370,358	376,960	397,558	394,412	420,112	487,507	546,104
48	K-Beach	1,790,255	1,855,913	1,981,176	2,154,642	1,924,838	1,987,115	1,937,787	1,969,541	1,996,938	2,105,078	2,184,187	2,087,624	2,068,818
67	Kenai Alternative	139,143	108,938	158,087	165,494	104,950	111,899	164,156	212,864	274,712	404,028	473,845	439,035	468,490
07	Kenai Central	3,414,629	3,202,743	3,316,098	3,540,648	3,219,909	3,068,748	2,786,487	3,055,206	3,062,905	3,085,268	3,269,226	3,232,268	3,114,733
36	Kenai Elementary	42,892	43,551	43,038	41,386	40,242	46,843	45,300	46,659	48,391	-	-	-	-
11	Kenai Middle	1,871,987	1,923,533	2,090,655	2,232,686	2,411,175	2,542,498	2,521,978	2,570,235	2,537,276	2,294,128	2,412,214	2,228,350	2,094,392
47	McNeil Canyon	995,237	930,725	964,186	1,001,479	929,068	941,361	1,032,014	880,687	840,538	844,569	783,480	739,711	761,537
64	Montessori Charter	-	-	-	-	-	-	-	-	-	-	-	211,483	212,162
37	Moose Pass	216,917	249,855	255,535	259,657	301,138	275,878	291,474	283,684	304,135	315,306	337,292	309,705	318,317
51	Mountain View	1,874,824	1,828,009	2,006,929	2,187,115	1,964,815	1,841,318	1,959,657	1,966,544	1,815,930	1,945,186	1,910,180	1,812,391	1,831,272
34	Nanwalek	436,559	366,380	389,700	349,390	354,888	351,692	365,469	417,256	466,706	417,609	477,939	524,218	507,020
39	Nikiski Elem	1,267,567	1,270,471	1,363,652	1,386,366	1,382,370	1,389,424	1,401,815	1,417,375	1,187,546	1,236,853	1,159,093	1,151,514	1,204,204
10	Nikiski Jr/Sr	2,742,755	2,785,145	2,911,312	3,142,636	3,098,357	2,954,632	2,896,588	3,083,706	3,180,287	2,895,793	3,068,203	3,004,895	2,912,700
38	Nikolaevsk	1,004,894	985,311	1,031,727	1,080,518	1,078,140	977,219	1,028,070	1,073,376	980,010	972,002	958,384	952,609	856,908
02	Ninilchik	1,166,855	1,151,441	1,264,908	1,313,259	1,316,610	1,423,820	1,386,890	1,422,780	1,404,299	1,325,208	1,354,831	1,337,248	1,246,735
52	North Star	1,278,216	1,240,870	1,399,891	1,461,606	1,469,283	1,367,808	1,442,319	1,397,703	1,346,058	1,303,519	1,231,622	1,251,482	1,225,277
33	Paul Banks	1,763,835	1,687,029	1,623,694	1,603,511	1,560,217	1,626,166	1,507,323	1,376,519	1,400,924	1,436,335	1,444,285	1,485,077	1,521,757
40	Port Graham	295,987	280,187	281,337	271,750	275,417	287,632	317,326	355,648	341,593	312,381	351,782	349,692	322,607
49	Razdolna	254,123	246,822	204,431	285,672	241,732	251,790	232,031	285,580	229,771	234,785	303,110	285,658	268,047
46	Redoubt	1,925,628	1,818,136	1,838,142	1,874,507	1,805,797	1,814,554	1,927,122	1,926,499	1,840,922	1,937,425	1,861,693	1,928,801	1,956,745
41	Sears	1,610,836	1,746,802	1,981,071	2,022,329	1,991,124	1,825,513	1,845,071	1,813,453	1,719,370	1,764,400	1,828,839	1,634,345	1,528,897
42	Seward Elem	1,915,133	1,907,853	1,883,999	2,002,065	1,979,326	2,003,094	1,914,630	1,938,491	1,885,161	1,928,285	2,019,758	1,968,785	2,095,581
08	Seward Jr/Sr	2,459,111	2,508,949	2,660,989	2,903,892	2,888,182	3,003,294	3,002,866	2,903,127	2,910,956	2,860,614	2,092,321	1,976,416	1,918,362
14	Seward Middle	-	-	-	-	-	-	-	-	-	-	971,974	1,037,993	1,047,004
05	Skyview	2,805,234	2,912,578	3,243,131	3,473,563	3,251,296	3,396,787	3,234,890	3,440,027	3,490,808	3,342,515	3,503,206	3,570,298	3,452,476
43	Soldotna Elem	2,130,104	1,995,213	1,937,018	2,022,845	1,945,499	1,993,663	1,945,565	1,914,078	1,826,468	1,658,528	1,630,002	1,578,544	1,535,112
09	Soldotna High	3,395,537	3,182,135	3,316,153	3,631,571	3,553,341	3,622,392	3,348,794	3,479,204	3,517,669	3,495,645	3,550,972	3,608,050	3,368,099
12	Soldotna Middle	2,636,852	2,752,598	2,795,273	3,125,198	3,134,256	3,205,002	3,160,632	3,202,658	3,184,132	3,105,407	3,129,147	3,011,062	2,867,242
04	Spring Creek	-	-	-	-	-	-	-	-	-	252,568	340,580	347,544	341,502
44	Sterling	1,287,697	1,300,919	1,422,011	1,523,619	1,613,595	1,500,678	1,423,298	1,492,283	1,431,633	1,358,593	1,256,350	1,107,154	1,086,993
03	Susan B English	967,492	929,370	930,925	988,259	900,016	858,931	743,418	750,694	726,869	756,609	793,016	740,836	689,169
01	Tebughna	427,845	373,606	314,688	341,597	359,797	342,229	314,410	364,784	377,305	376,808	409,386	426,931	418,843
45	Tustumena	1,196,482	1,150,972	1,167,824	1,166,801	1,174,807	1,232,609	1,328,037	1,341,055	1,219,608	1,242,004	1,235,411	1,182,671	1,140,184
53	Voznesenka	363,803	375,595	510,161	585,847	682,061	704,785	715,594	630,503	697,307	802,913	819,271	876,744	917,887
50	West Homer	1,096,856	1,146,330	1,219,225	1,256,685	1,316,307	1,185,563	1,634,557	1,574,698	1,563,501	1,684,107	1,673,471	1,616,634	1,593,422
55	Windy Bay Elem	315	-	-	-	-	-	-	-	-	-	-	-	-
70	Board of Education	267,599	167,348	266,419	235,875	453,845	306,425	216,575	169,559	172,846	205,674	207,012	218,039	220,722
71	Superintendent	227,161	229,436	224,090	303,944	306,266	307,456	304,818	298,274	270,116	289,988	264,643	259,000	264,347
72	Asst Supt Admin Services	208,285	198,858	185,306	200,046	216,107	220,190	192,656	204,528	197,481	226,989	212,467	174,269	184,740
73	Asst Supt Instruction	323,407	276,210	300,901	308,232	309,058	258,706	238,413	251,578	365,045	259,394	347,310	605,617	376,989
74	Director Fiscal Services	535,611	515,997	540,642	522,306	654,291	574,267	375,450	415,798	451,456	413,039	479,672	526,051	538,966
75	Planning and Operations	-	-	-	-	-	-	-	-	-	190,532	203,603	223,421	176,683
76	Purchasing/Warehouse	704,525	593,197	646,866	688,445	750,254	614,685	617,599	657,224	573,757	415,429	467,084	519,007	490,390

77	Director Human Resources	369,663	369,017	355,602	355,116	329,365	369,770	378,235	414,684	420,456	374,717	441,501	574,677	630,132
78	Director Information Services	565,182	493,324	499,141	639,364	867,701	649,608	800,199	663,620	1,126,597	1,879,928	2,414,378	1,258,768	1,302,758
79	E-Rate Program	-	-	-	-	-	-	-	-	-	203,825	26,984	256,609	453,426
80	Connections Program	296,200	295,032	342,843	377,890	351,078	391,350	281,982	319,838	919,855	1,629,742	1,594,807	1,662,371	1,576,389
81	Gifted/Talented Instruction	52,269	62,268	75,866	80,976	269,720	246,782	270,983	430,445	448,865	498,454	530,493	421,727	452,079
81	Special Services	2,794,027	2,812,625	2,934,736	3,228,929	3,099,205	-	-	-	-	-	-	-	-
81	Special Education Instruction	-	-	-	-	-	898,167	936,290	485,719	480,185	590,769	543,293	495,712	690,875
81	Special Education - Student	-	-	-	-	-	2,313,646	1,400,829	2,274,107	2,248,024	2,270,389	2,249,259	2,498,580	2,696,976
82	Director Technology	-	-	-	-	136,065	152,963	160,405	153,968	158,026	-	-	-	-
83	DW - General	6,300,194	6,417,783	6,497,061	6,931,190	6,658,392	6,636,895	8,448,829	8,627,411	9,267,913	7,369,553	8,057,500	8,256,237	7,151,626
84	Secondary Curriculum	308,586	214,977	195,068	314,574	485,699	658,921	749,696	360,427	214,687	489,721	564,694	1,864,909	1,212,868
85	Elementary Curriculum	412,759	278,286	244,830	291,675	312,088	327,662	217,957	265,475	252,370	264,243	405,982	685,013	358,566
86	District Media Center	179,529	163,876	141,665	153,258	127,847	137,888	125,591	145,868	129,195	166,432	199,937	179,118	143,313
87	DW - Health Services ***	702,705	807,369	850,626	1,097,406	1,074,711	1,066,312	378,318	153,883	114,994	107,617	96,779	109,361	144,442
92	Grants Administration***	516,464	514,940	557,547	691,565	541,849	526,443	312,299	347,581	405,702	382,542	479,486	508,697	368,443
92	Support Svcs - Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Vocational Education	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Grants Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Unallocated	-	-	-	-	-	-	-	-	-	-	-	219,491	616,465

\$ 65,890,013   \$ 64,912,804   \$ 68,132,171   \$ 73,014,310   \$ 72,324,761   \$ 72,150,745   \$ 71,918,003   \$ 73,004,967   \$ 73,527,510   \$ 73,397,173   \$ 76,627,829   \$ 77,648,001   \$ 75,045,636

\* Chart of Account change adopted by State Board of Education

\*\* Chart of Account change adopted by State Board of Education

\*\*\* Bilingual Aides and Nurses accounted at school level effective FY98

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**Kenai Peninsula Borough School District  
General Fund Expenditures by Object**

Object	Description											Budget	
		FY93	FY94	FY95	FY96	FY97*	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**
3110	Superintendent	\$ 99,173	\$ 91,849	\$ 98,356	\$ 102,877	\$ 103,800	\$ 97,319	\$ 110,500	\$ 102,308	\$ 101,500	\$ 102,988	\$ 104,500	\$ 106,000
3120	Asst Superintendent - Certified	144,018	154,341	156,147	161,924	93,064	162,779	174,174	179,898	180,300	185,111	182,376	184,775
3130	Principal/Assistant Principal	2,259,818	2,314,389	2,446,589	2,504,139	2,503,369	2,468,180	2,517,117	2,545,145	2,512,460	2,632,346	2,691,285	2,756,985
3140	Director/Coordinator Certified	637,517	615,994	798,915	691,735	703,986	684,683	698,837	707,571	640,109	691,736	727,966	742,714
3150	Teachers	26,597,527	27,869,498	29,041,700	28,341,931	28,854,710	28,159,435	27,698,453	26,926,960	26,736,897	27,278,849	28,051,227	26,189,764
3161	Extra Duty Compensation**	614,342	626,155	642,429	637,980	640,456	6,381	526,403	509,985	488,566	466,727	571,839	594,292
3162	Emolument	-	-	65,954	32,485	42,950	41,009	21,171	83,716	40,376	49,937	214,632	77,074
3171	Cert Substitutes - w/certificate	649,152	777,994	763,117	692,755	652,046	624,457	425,104	354,968	355,717	361,785	404,163	393,219
3172	Temporary Salaries - Certified	-	-	-	-	-	-	9,313	113,026	25,293	11,855	6,400	2,500
3173	Long Term Substitute - Certified	-	-	-	118,739	114,883	165,217	131,256	138,388	177,728	130,816	170,105	126,980
3180	Specialists - Certified	3,658,276	3,612,776	3,774,456	3,643,744	3,635,108	3,693,164	4,140,394	4,034,078	4,150,376	4,085,003	4,103,048	4,645,751
3190	Leave Payoff - Certified	6,269	(4,018)	25,116	306,812	149,630	146,227	156,545	155,380	105,340	45,899	115,404	119,149
3211	Asst Superintendent - Classified	-	-	-	-	85,303	72,076	73,416	82,183	81,282	114,846	92,106	93,324
3212	Director/Coordinator - Classified	315,634	273,611	282,111	292,537	311,932	139,638	142,298	165,288	163,230	140,264	85,099	86,801
3220	Specialists - Nurses	555,781	579,508	729,117	720,871	718,330	632,547	648,583	666,021	588,486	574,263	618,407	662,939
3230	Tutors/Aides	1,230,893	1,512,160	1,712,244	1,691,992	1,567,003	1,577,352	1,570,224	1,645,394	1,634,314	1,591,989	1,721,879	1,749,715
3240	Support Staff	2,592,320	2,730,491	2,818,166	2,805,456	2,707,787	2,835,068	2,773,280	2,862,562	3,008,591	3,427,659	3,547,785	3,553,317
3250	Maintenance/Custodians	2,490,437	2,501,811	2,589,628	2,555,915	2,371,230	2,319,272	2,310,117	2,374,047	2,421,045	2,440,619	2,626,258	2,378,665
3271	Bus Drivers	998	1,073	593	-	-	-	2,224	-	-	-	-	-
3272	Activity Bus Drivers	-	-	2,584	60,727	70,289	2,130	69,047	71,272	39,763	46,953	24,333	-
3291	Substitutes - Classified	220,183	296,148	377,083	299,098	272,785	213,227	244,770	225,443	218,468	210,431	252,904	307,586
3292	Extra Duty Compensation - Sppt***	-	-	-	-	-	-	193,897	217,059	240,355	255,253	179,761	155,122
3293	Long Term Substitutes - Classified	-	-	-	-	2,778	5,484	27,576	17,589	67,294	63,230	87,717	67,722
3294	Temporary Salaries - Classified	61,242	86,879	136,854	120,479	132,080	176,188	156,549	143,722	179,644	196,825	209,743	123,654
3295	Overtime	42,800	41,363	42,515	45,321	51,692	52,372	48,696	32,228	59,963	50,146	32,367	39,680
3296	Cert Substitutes - w/o certificate	-	-	-	-	-	-	307,446	267,866	297,596	337,948	241,996	207,640
3300	Leave Payoff - Classified	17,952	19,087	30,885	19,940	278,002	89,971	144,021	105,735	126,741	60,408	9,663	9,858
3511	Health Insurance	3,711,071	4,177,217	5,046,919	4,961,595	5,202,941	5,108,156	5,409,271	5,840,256	5,912,876	6,501,616	6,720,139	6,459,573
3512	Life Insurance	102,488	94,726	107,027	108,085	82,923	103,207	105,882	109,694	110,734	114,629	134,211	129,479
3520	Unemployment Insurance	122,686	94,394	114,656	122,439	140,089	143,089	56,765	68,585	106,839	95,065	141,540	136,169
3541	FICA Medicare	(654)	-	-	-	(26)	(936)	338,634	360,904	361,784	374,976	535,329	513,572
3542	FICA Contribution	841,475	913,193	991,848	1,020,577	1,030,762	1,018,619	699,608	701,574	710,844	734,967	787,692	761,765
3550	TRS Retirement	4,054,843	4,203,624	4,408,858	4,304,616	4,472,239	5,157,865	5,450,690	6,114,234	4,738,871	5,018,909	4,061,532	4,249,988
3560	PERS Retirement	1,068,169	1,062,459	1,111,174	1,032,176	944,445	888,343	973,804	657,433	605,858	620,241	442,119	583,907
4100	Professional/Technical Svcs	154,558	140,247	181,646	189,337	98,828	24,605	161,705	150,709	95,055	247,970	335,633	362,535
4121	In-Kind Professional/Technical	33,000	26,300	28,300	28,800	18,000	32,000	25,450	26,000	26,000	26,000	25,000	25,000
4140	Professional/Technical Legal	31,868	117,752	85,509	252,363	121,944	69,362	26,267	42,205	81,140	84,183	82,700	82,700
4150	Professional/Technical Medical	4,817	9,021	17,695	15,937	17,755	12,515	12,400	13,910	13,584	5,866	6,438	8,438
4200	Travel	304,243	332,392	346,132	364,700	347,657	364,882	395,129	344,488	339,517	364,944	396,242	381,817
4250	Extra Curricular Travel**	255,391	241,459	241,900	196,438	178,105	(1,781)	180,288	186,134	195,657	192,749	245,342	8,000
4310	Water and Sewage	113,059	134,329	128,028	124,369	154,309	161,000	149,132	154,318	152,541	151,806	167,116	167,921
4320	Garbage	87,668	90,691	97,636	101,343	108,662	110,363	117,536	118,123	120,722	130,799	130,648	133,237
4331	Postage	73,170	71,465	77,405	73,582	72,839	72,015	72,501	88,251	77,725	79,465	86,418	69,015
4332	Telephone	265,797	285,702	300,735	349,528	342,595	355,036	379,363	578,507	492,335	516,524	438,083	458,381
4350	In-Kind Utilities	43,497	46,498	42,382	40,185	39,614	43,697	43,993	40,249	41,232	44,537	43,892	43,892

4360	Electricity	1,934,245	1,964,724	2,003,549	1,949,859	2,026,531	2,143,731	2,218,342	2,033,318	2,118,183	2,350,493	2,293,935	2,344,664
4380	Fuel for Heating	771,558	795,468	760,380	779,739	880,095	842,981	852,386	901,243	1,001,242	1,008,011	910,681	937,846
4401	Freight Costs	3,220	4,625	7,551	8,827	10,697	8,071	8,413	7,600	8,490	10,200	6,228	6,125
4402	Purchased Services	170,165	199,163	232,227	203,011	168,307	181,003	232,438	156,395	303,660	474,930	476,108	495,499
4403	In-Kind Custodial Services	-	-	61,301	69,714	70,107	69,214	65,735	67,365	71,260	79,599	70,767	70,767
4404	In-Kind Maintenance	4,459,195	4,613,954	4,805,532	4,727,841	4,693,991	5,031,823	5,164,339	5,023,344	5,102,267	5,004,063	4,900,717	4,900,717
4408	Purchased Service - Copiers	57,120	119,909	185,048	305,652	344,887	365,319	310,940	269,610	251,955	258,645	239,943	230,859
4409	Purchased Service - Riso	-	-	-	-	-	-	-	23,660	49,432	62,748	49,240	51,925
4410	Rental - Buildings	81,456	137,427	138,175	129,524	136,830	189,777	211,631	161,593	135,669	135,613	126,163	125,785
4430	Maintenance Contracts	139,150	133,985	155,469	166,908	144,458	160,803	154,980	121,355	147,350	98,155	131,387	188,701
4432	Repair of Equipment	-	-	-	-	-	-	-	1	-	-	-	-
4471	In-Kind Insurance	1,350,229	1,036,934	1,086,025	1,030,480	1,006,278	1,020,995	710,458	704,577	701,020	838,581	922,958	1,225,899
4501	Supplies	1,515,969	1,444,448	1,741,198	1,746,352	1,899,006	2,263,488	2,146,170	1,817,124	2,472,361	2,550,461	3,483,824	2,806,117
4502	Discretionary Materials	92,893	94,756	97,369	98,260	99,741	100,574	101,458	134,719	124,387	125,992	129,232	124,840
4560	Inventory Adjustment	(51,337)	(63,454)	23,690	72,709	(67,344)	(51,304)	(30,393)	(35,096)	(2,052)	51,490	-	-
4580	Gas and Oil	14,220	13,358	11,638	14,116	14,119	12,823	12,154	9,826	13,105	12,902	12,862	12,162
4850	Stipends	33,146	49,032	19,747	19,518	19,054	24,669	14,177	14,040	13,950	13,320	14,040	14,040
4901	Other Expenses	168,824	179,241	273,218	180,420	154,187	272,862	217,575	166,416	113,792	119,421	280,087	295,086
4902	Career Development	73,381	85,124	83,839	80,347	60,756	66,847	62,780	70,256	68,324	58,531	86,975	88,000
4903	Professional Dues	20,800	21,145	22,960	25,090	24,075	27,823	31,555	31,261	31,880	31,517	33,405	36,124
4904	Physical Exam Reimbursement	903	2,000	-	-	3,456	32,125	21,849	16,371	27,854	19,221	35,100	35,200
4905	Employee Housing Subsidy	6,000	6,000	6,000	6,000	6,000	-	-	-	-	-	-	-
4950	Indirect Costs	-	-	-	-	-	(98,055)	(107,539)	(122,157)	(167,841)	(188,994)	46,393	56,646
5101	Equipment	278,447	795,302	1,073,442	986,185	614,745	384,656	139,378	134,137	104,758	820,996	314,645	233,298
5102	Equipment - Technology	-	-	-	-	-	267,124	224,881	1,199,910	1,640,980	1,712,075	1,112,523	688,200
5520	Transfer to Other Funds	<u>331,742</u>	<u>356,452</u>	<u>363,543</u>	<u>590,682</u>	<u>403,875</u>	<u>574,441</u>	<u>321,431</u>	<u>297,236</u>	<u>240,399</u>	<u>120,727</u>	<u>117,751</u>	<u>126,521</u>
		<u>\$ 64,912,804</u>	<u>\$ 68,132,171</u>	<u>\$ 73,014,310</u>	<u>\$ 72,324,761</u>	<u>\$ 72,150,745</u>	<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>\$ 77,648,001</u>	<u>\$ 75,045,636</u>

\* Chart of Account change adopted by State Board of Education

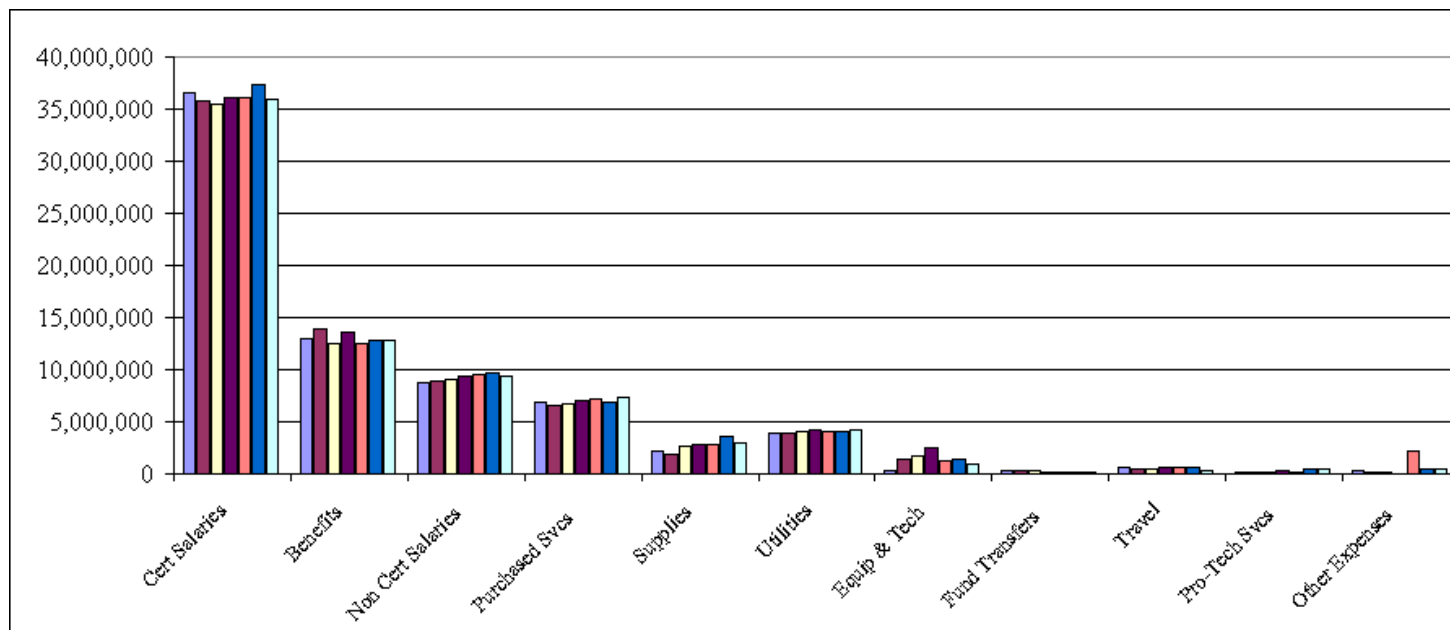
\*\* Chart of Account change adopted by State Board of Education

\*\*\* Co-curricular activities accounted for in a separate fund in FY98

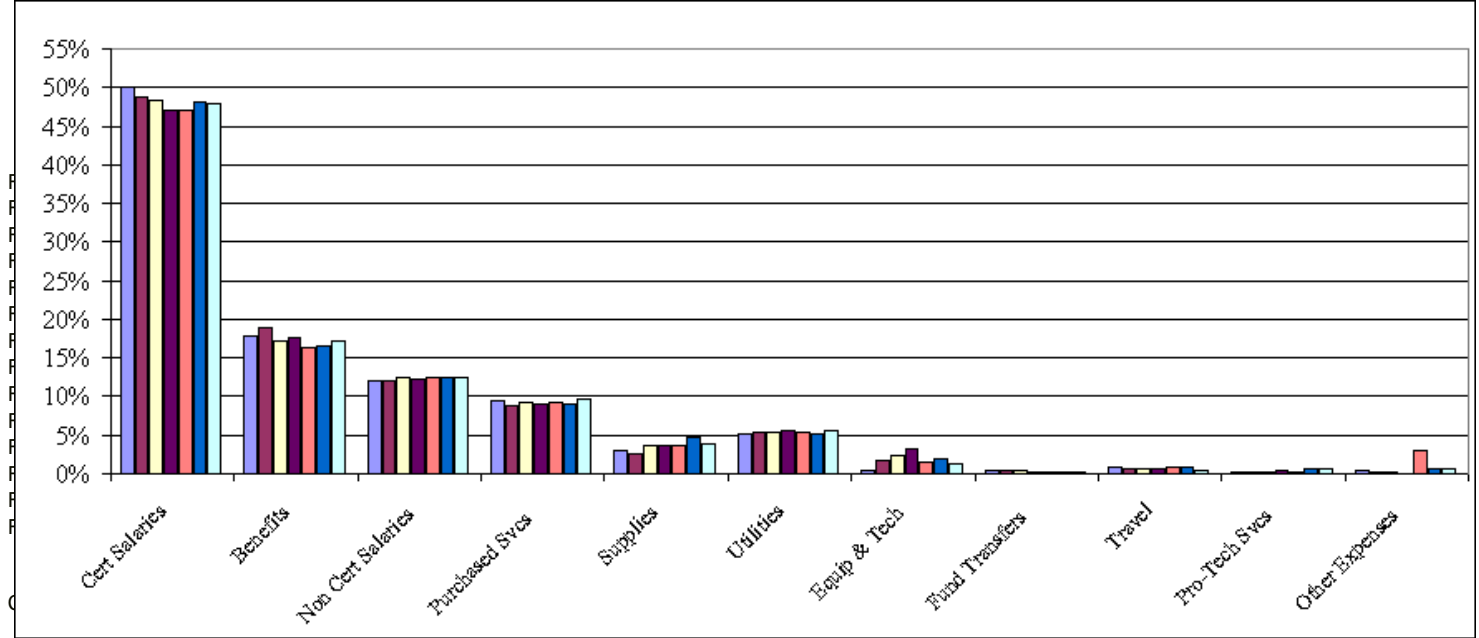
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**Expenditure History by Object Code  
(In Dollars)**

	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	
FY99	36,609,267	13,034,654	8,712,144	6,858,934	2,229,389	3,833,253	364,259	321,431	575,417	225,822	240,397	73,004,967
	50.15%	17.85%	11.93%	9.40%	3.05%	5.25%	0.50%	0.44%	0.79%	0.31%	0.33%	100.00%
FY00	35,851,423	13,852,680	8,876,409	6,535,499	1,926,573	3,914,009	1,334,047	297,236	530,622	232,824	176,188	73,527,510
	48.76%	18.84%	12.07%	8.89%	2.62%	5.32%	1.81%	0.40%	0.72%	0.32%	0.24%	100.00%
FY01	35,514,662	12,547,806	9,126,772	6,771,103	2,607,801	4,003,980	1,745,738	240,399	535,174	215,779	87,959	73,397,173
	48.39%	17.10%	12.43%	9.23%	3.55%	5.46%	2.38%	0.33%	0.73%	0.29%	0.12%	100.00%
FY02	36,043,052	13,520,811	9,450,426	6,963,534	2,740,845	4,281,635	2,533,071	120,727	557,693	364,019	53,016	76,628,829
	46.98%	17.62%	12.32%	9.08%	3.57%	5.58%	3.30%	0.16%	0.73%	0.47%	0.07%	99.88%
FY03 Orig	36,068,597	12,447,152	9,491,323	7,137,674	2,856,147	4,114,691	1,224,869	117,751	614,747	203,113	2,230,466	76,506,530
	47.14%	16.27%	12.41%	9.33%	3.73%	5.38%	1.60%	0.15%	0.80%	0.27%	2.92%	100.00%
FY03 Rvsd	37,342,945	12,832,225	9,720,355	6,923,511	3,625,918	4,070,773	1,427,168	117,751	641,584	449,771	496,000	77,648,001
	48.09%	16.53%	12.52%	8.92%	4.67%	5.24%	1.84%	0.15%	0.83%	0.58%	0.64%	100.00%
FY04 Orig	35,939,203	12,844,311	9,426,165	7,296,277	2,944,418	4,154,956	920,199	126,521	389,817	478,673	525,096	75,045,636
	47.89%	17.12%	12.56%	9.72%	3.92%	5.54%	1.23%	0.17%	0.52%	0.64%	0.70%	100.00%
Change from Rvsd	(1,403,742)	12,086	(294,190)	372,766	(681,500)	84,183	(506,969)	8,770	(251,767)	28,902	29,096	(2,602,365)
Change %	-3.76%	0.09%	-3.03%	5.38%	-18.80%	2.07%	-35.52%	7.45%	-39.24%	6.43%	5.87%	-3.35%



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Kenai Peninsula Borough School District  
General Fund Expenditures by Function

Function	Description	Budget												
		FY13	FY14	FY15	FY16	FY17*	FY18*	FY19*	FY20*	FY21*	FY22*	FY23*	FY24*	FY25*
4100	Regular Instruction	\$ 27,587,536	\$ 29,388,521	\$ 31,054,139	\$ 31,255,013	\$ 30,927,002	\$ 32,071,580	\$ 32,876,411	\$ 32,728,102	\$ 31,555,582	\$ 34,596,404	\$ 34,894,305	\$ 35,879,969	
4101	Bilingual/Cultural Instruction	461,490	522,320	585,411	541,840	521,874	534,154	499,791	464,942	460,482	464,515	562,145	601,457	
4130	Gifted/Talented Instruction	941,346	984,480	985,328	893,928	895,483	907,589	904,464	902,215	902,044	902,261	910,340	937,843	
4140	Alternative Instruction	276,570	248,365	281,998	289,589	288,349	283,843	310,838	919,855	1,629,742	1,570,406	1,862,371	1,976,389	
4160	Vocational Instruction	2,121,231	2,378,644	2,692,436	2,985,125	3,030,245	1,798,910	1,890,652	1,857,086	1,585,191	1,523,866	1,582,172	1,672,478	
4200	Special Services	6,026,345	6,572,262	9,197,508	9,341,069	-	-	-	-	-	-	-	-	
4200	Special Education Instruction	-	-	-	-	6,051,009	6,110,120	6,220,888	6,369,924	6,353,689	6,430,594	6,669,122	7,385,256	
4220	Special Education Support Services	-	-	-	-	3,074,727	3,041,039	2,821,280	2,799,527	3,026,170	2,973,143	3,028,666	3,240,800	
4300	pupil Support	3,437,174	3,430,073	3,825,364	3,635,793	-	-	-	-	-	-	-	-	
4300	Support Services - Students	-	-	-	-	2,154,267	1,971,728	2,020,048	-	-	-	-	-	
4300	Guidance Services	-	-	-	-	-	-	1,697,397	1,986,622	1,102,312	1,088,262	1,163,397		
4300	Health Services	-	-	-	-	-	-	976,516	906,628	875,429	903,418	977,226		
4300	Support Services - Instruction	-	-	-	-	2,720,685	2,641,130	2,234,727	700,081	569,923	528,696	619,572	628,548	
4302	Library Services	-	-	-	-	-	-	1,314,748	1,406,039	1,440,213	1,376,937	1,371,889		
4304	Insurance	-	-	-	-	-	-	18,044	22,815	17,680	25,795	25,802		
4400	School Administration	5,003,922	5,160,893	5,594,852	5,739,494	5,719,256	5,692,355	5,777,079	5,849,116	3,289,450	3,308,541	3,424,161	3,448,284	
4400	School Administration - Support	-	-	-	-	-	-	-	-	2,371,258	2,650,461	2,733,388	2,668,815	
4600	District Administration - Support	2,601,025	2,754,059	2,954,781	3,603,046	-	-	-	-	-	-	-	-	
4610	District Administration - Support	-	-	-	-	801,183	695,462	644,113	-	-	-	-	-	
4611	Board of Education	-	-	-	-	-	-	172,846	205,674	207,612	237,775	220,772		
4612	Office of Superintendents	-	-	-	-	-	-	270,116	289,988	298,765	247,808	264,347		
4613	Assistant Superintendents - Instruction	-	-	-	-	-	-	188,889	164,472	169,350	180,375	193,621		
4650	District Administration Support Svcs	-	-	-	-	2,280,876	2,268,793	2,198,069	-	-	-	-	-	
4651	Fiscal Services	-	-	-	-	-	-	451,456	413,039	473,773	532,573	538,966		
4652	Internal Services	-	-	-	-	-	-	448,742	472,095	514,420	602,323	596,325		
4653	Staff Services	-	-	-	-	-	-	364,959	374,256	437,288	469,105	482,697		
4655	Information Services	-	-	-	-	-	-	1,126,997	1,081,091	990,650	751,291	745,176		
4656	Assistant Superintendents-Admin Serv	-	-	-	-	-	-	156,628	190,612	179,147	156,083	179,792		
4657	Indirect Costs	-	-	-	-	-	-	-	-	-	46,303	56,646		
4600	Operation and Maintenance of Plant	12,705,972	12,897,734	13,423,871	13,186,939	13,086,976	13,338,851	13,220,860	12,918,194	12,226,426	13,548,985	13,693,854	13,772,864	
4700	Fuel Activity	1,237,792	1,438,538	1,416,328	1,325,124	1,338,178	1,366,316	1,420,796	1,410,472	1,388,677	1,414,316	1,183,816		
4900	Fund Transfers	333,742	356,452	393,543	590,686	403,876	674,441	321,431	293,862	240,099	120,272	117,251	126,511	
	Total Expenditures	\$ 64,812,864	\$ 68,132,171	\$ 73,024,310	\$ 72,304,761	\$ 72,150,746	\$ 71,918,003	\$ 73,004,987	\$ 73,527,510	\$ 73,397,173	\$ 76,617,829	\$ 77,648,001	\$ 79,546,426	

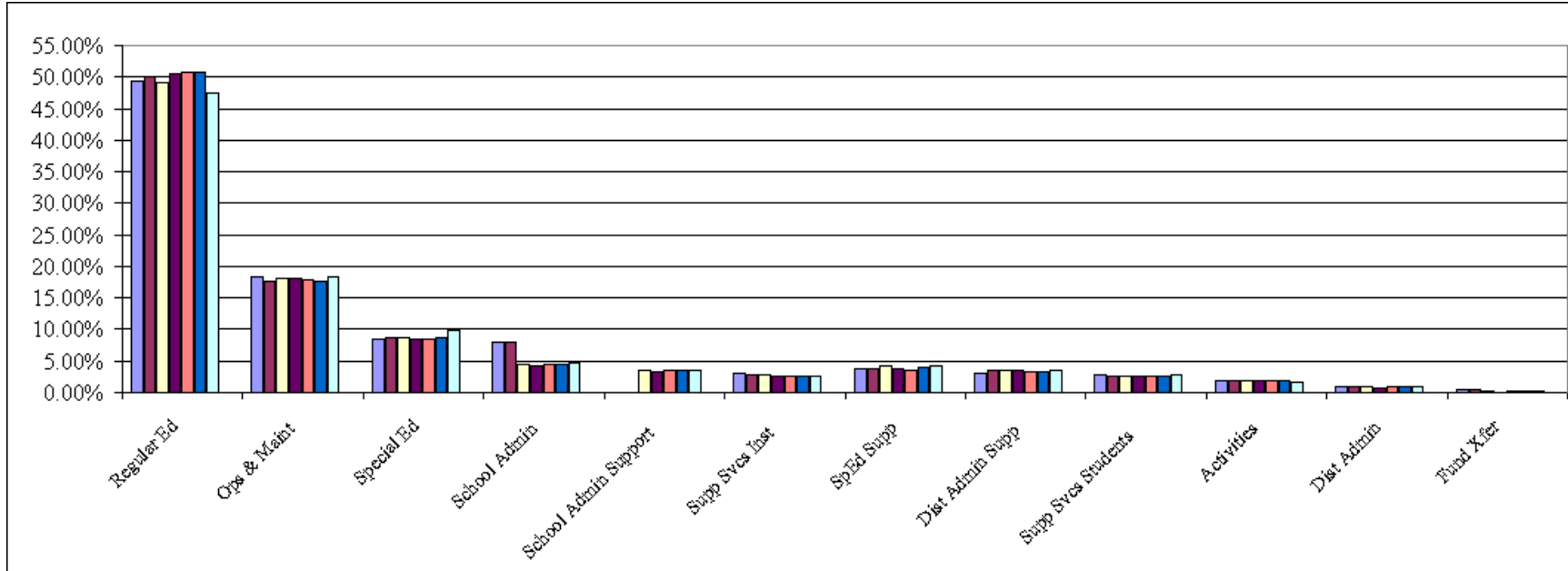
\* Chart of Account change adopted by State Board of Education

\*\* Chart of Account change adopted by State Board of Education

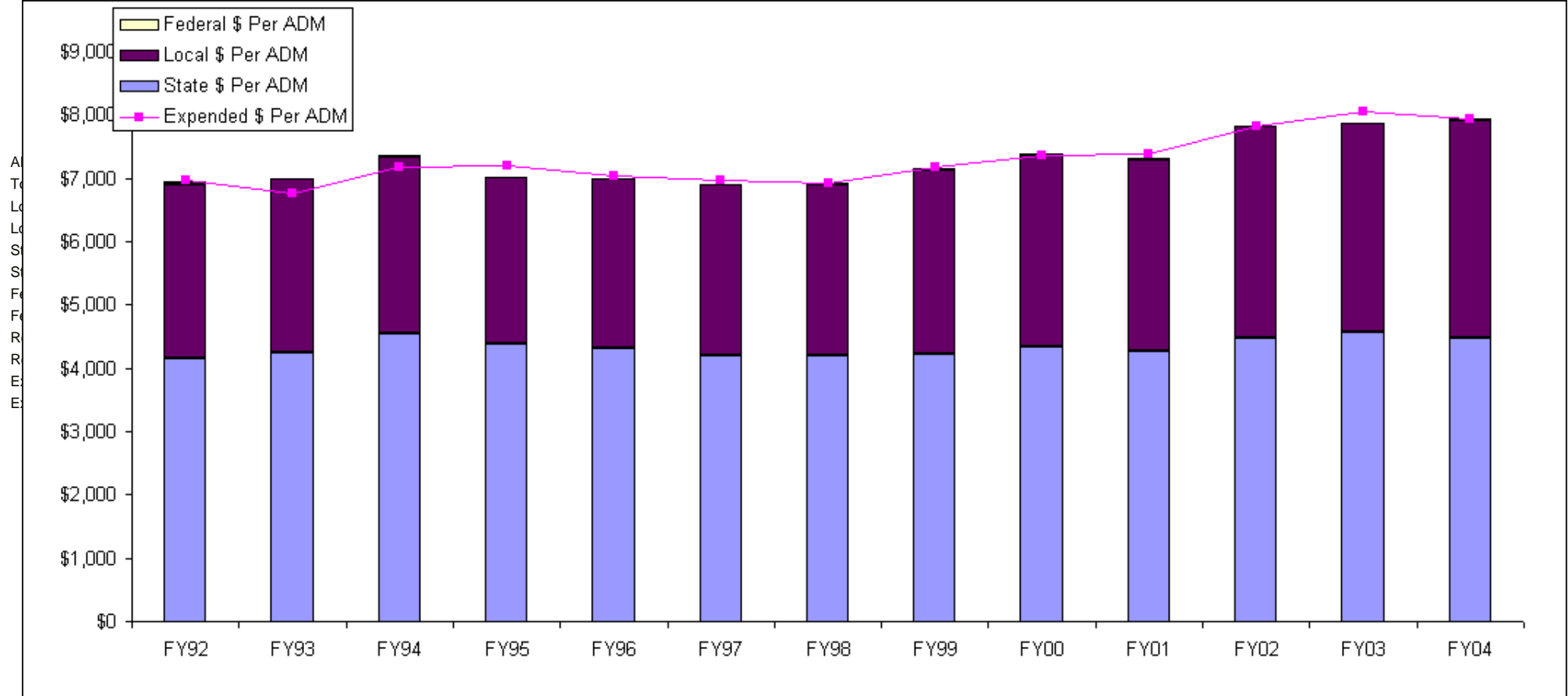
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	Regular Ed	Ops & Maint	Special Ed	School Admin	Support	Supp Svcs Inst	SpEd Supp	Supp	Students	Activities	Dist Admin	Fund Xfer	Instructional %		
FY99	49.39%	18.25%	8.52%	7.91%		3.06%	3.86%	3.01%	2.77%	1.90%	0.88%	0.44%	67.60%		
FY00	49.99%	17.64%	8.69%	7.96%			2.77%	3.81%	3.47%	2.49%	1.93%	0.86%	0.40%	67.75%	
FY01	49.23%	18.02%	8.66%	4.45%	3.50%		2.71%	4.12%	3.45%	2.70%	1.92%	0.90%	0.33%	71.87%	
FY02	50.61%	18.10%	8.45%	4.29%		3.34%	18.10%	2.61%	3.73%	3.61%	2.59%	1.82%	0.79%	0.07%	72.28%
FY03 Orig	50.79%	17.80%	8.54%	4.37%		3.46%	2.64%	3.64%	3.31%	2.61%	1.84%	0.84%	0.15%	72.59%	
FY03 Rsvd	50.68%	17.60%	8.59%	4.42%		3.52%	2.60%	3.90%	3.29%	2.56%	1.82%	0.86%	0.15%	72.75%	
FY04 Orig	47.52%	18.35%	9.84%	4.73%		3.60%	2.70%	4.32%	3.43%	2.85%	1.58%	0.90%	0.17%	71.96%	



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\* Average Daily Membership



**Kenai Peninsula Borough School District  
General Fund  
Schedule of Fund Balance**

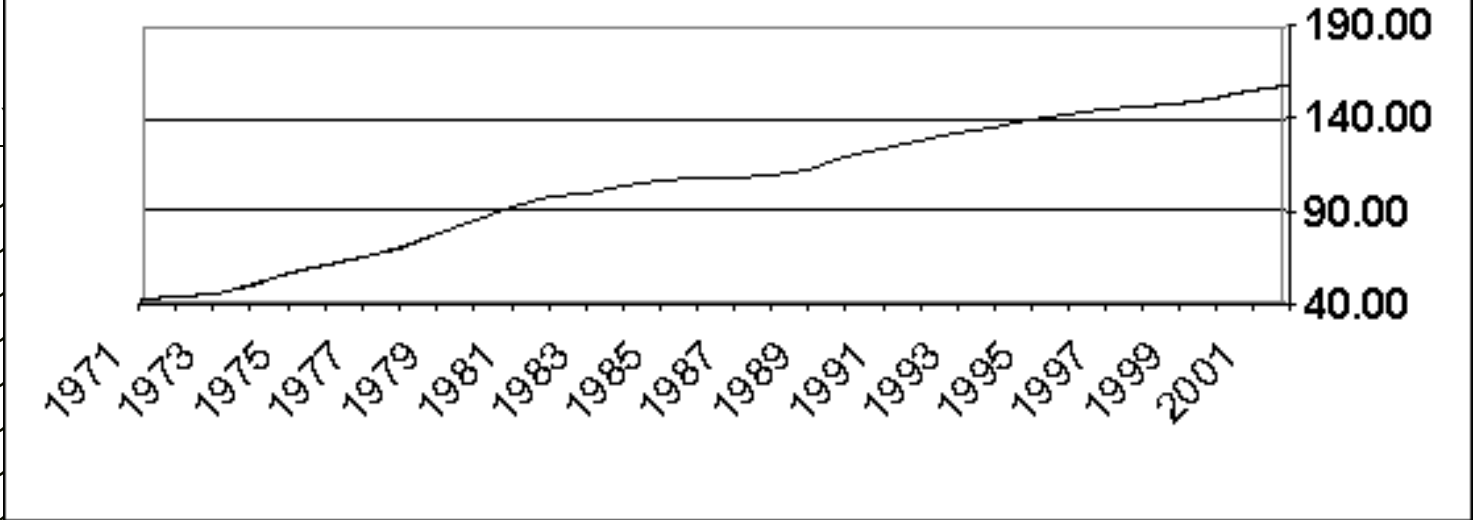
	Actual										Projected		
	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY103	FY03	FY04
<b>Fund Balance</b>													
Reserved:													
Reserve for encumbrances	\$ 656,639	\$ 1,670,736	\$ 773,232	\$ 1,005,105	\$ 1,465,766	\$ 764,885	\$ 616,068	\$ 818,752	\$ 601,041	\$ 252,622		\$ 400,000	\$ 400,000
Reserve for inventory	281,217	276,552	341,501	225,304	282,448	788,978	671,210	703,036	828,117	784,654		800,000	800,000
Reserve for health insurance	965,562	1,762,197	1,204,833	621,516	-	-	-	-	-	-		-	-
Reserved for charter schools										107,533		125,000	125,000
Unreserved:													
Designated for equipment	-	-	-	-	-	500,000	507,409	500,000	500,000	500,000		-	-
Designated for compensated absences										1,798,388		1,800,000	1,800,000
Designated potential interest shortfall										400,000		200,000	200,000
Designated for school incentive purchases										20,682		100,000	100,000
Undesignated	1,245,828	1,032,692	642,081	749,489	69,913	187,397	189,960	397,187	363,919	1,542,679		235,019	235,019
<b>Total Fund Balance</b>	<b>\$ 3,149,246</b>	<b>\$ 4,742,177</b>	<b>\$ 2,961,647</b>	<b>\$ 2,601,414</b>	<b>\$ 1,818,127</b>	<b>\$ 2,241,260</b>	<b>\$ 1,984,647</b>	<b>\$ 2,418,975</b>	<b>\$ 2,293,077</b>	<b>\$ 5,406,558</b>	<b>\$ -</b>	<b>\$ 3,660,019</b>	<b>\$ 3,660,019</b>

**Kenai Peninsula Borough School District  
All Governmental Funds  
Schedule of Fund Balance**

	Actual										Projected		
	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY103	FY03	FY04
<b>Fund Balance</b>													
Reserved:													
Reserve for encumbrances	\$ 880,891	\$ 1,800,344	\$ 779,407	\$ 1,023,517	\$ 1,466,655	\$ 774,124	\$ 675,216	\$ 877,784	\$ 672,120	\$ 365,604		\$ 400,000	\$ 400,000
Reserve for inventory	350,999	292,194	357,143	240,946	298,090	804,620	686,852	718,678	843,759	800,296		1,000,000	1,000,000
Reserve for health insurance	965,562	1,762,197	1,204,833	621,516	-	-	-	-	-	-		-	-
Reserve for charter schools										107,533		125,000	125,000
Unreserved:													
Designated for equipment	-	-	-	-	-	500,000	507,409	615,692	741,950	622,296		-	-
Designated for compensated absences										1,798,388		1,800,000	1,800,000
Designated potential interest shortfall										400,000		200,000	200,000
Designated for school incentive purchases										20,682		100,000	100,000
Undesignated	2,036,030	936,536	640,666	749,489	69,913	187,397	194,419	535,102	569,957	1,717,696		285,939	285,939
<b>Total Fund Balance</b>	<b>\$ 4,233,482</b>	<b>\$ 4,791,271</b>	<b>\$ 2,982,049</b>	<b>\$ 2,635,468</b>	<b>\$ 1,834,658</b>	<b>\$ 2,266,141</b>	<b>\$ 2,063,896</b>	<b>\$ 2,747,256</b>	<b>\$ 2,827,786</b>	<b>\$ 5,832,495</b>	<b>\$ -</b>	<b>\$ 3,910,939</b>	<b>\$ 3,910,939</b>

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# Anchorage CPI



1978	70.20	4.60	7.01%	1994	135.00	2.80	2.12%
1979	77.60	7.40	10.54%	1995	138.90	3.90	2.89%
1980	85.50	7.90	10.18%	1996	142.70	3.80	2.74%
1981	92.40	6.90	8.07%	1997	144.80	2.10	1.47%
1982	97.40	5.00	5.41%	1998	146.90	2.10	1.45%
1983	99.20	1.80	1.85%	1999	148.40	1.50	1.02%
1984	103.30	4.10	4.13%	2000	150.90	2.50	1.68%
1985	105.80	2.50	2.42%	2001	155.20	4.30	2.85%
1986	107.80	2.00	1.89%	2002	158.20	3.00	1.93%

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**Kenai Peninsula Borough School District**  
**General Fund Operating Revenues by Source**  
**Last Ten Fiscal Years**

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Fiscal Year	Local Government Grant	Federal Grants	State Grants	Other Revenue	Total
1992-93	26,160,324	143,985	40,710,911	80,199	67,095,419
1993-94	26,452,096	72,202	43,121,551	79,253	69,725,102
1994-95	26,596,637	139,321	44,428,219	69,603	71,233,780
1995-96	27,388,228	30,056	44,406,196	102,956	71,927,436
1996-97	27,594,063	123,294	43,544,162	105,939	71,367,458
1997-98	28,084,830	167,021	43,515,941	107,438	71,875,230
1998-99	29,476,785	134,029	43,289,714	80,757	72,738,948
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

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# Kenai Peninsula Borough School District

## Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year	Mill Levy	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections*	Total Collections	Total Collections as a Percent of Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as a Percent of Total Levy
1992-93	8.55	\$26,551,485	\$25,839,427	97.32	\$ 546,261	\$26,385,688	99.38	\$ 1,326,289	5.00
1993-94	8.55	25,862,272	25,295,785	97.81	422,979	25,718,764	99.45	1,433,475	5.54
1994-95	8.59	26,750,410	26,378,904	98.61	570,435	26,949,339	100.74	1,457,027	5.45
1995-96	8.59	27,288,423	26,840,504	98.36	326,798	27,167,302	99.56	1,530,846	5.61
1996-97	8.30	26,588,976	26,343,999	99.08	301,930	26,645,929	100.21	1,652,966	6.22
1997-98	8.30	27,784,263	27,318,145	98.32	629,900	27,948,045	100.59	1,649,297	5.94
1998-99	8.00	26,764,520	26,076,089	97.43	557,573 #	26,633,661 #	99.51 #	1,715,252	6.41
1999-00	8.00	26,847,573	26,374,757	98.24	618,098	27,062,855	100.80	1,652,859	6.16
2000-01	7.50	26,618,992	26,175,635	98.33	773,663	26,949,298	101.24	1,412,533	5.31
2001-02	7.00	26,101,409	25,525,117	97.79	484,723	26,009,840	99.65	1,327,753	5.09

\* Delinquent taxes written off are not included in this schedule.

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is unavailable at this time.  
The Borough maintains taxing authority; the School District has no taxation authority.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS  
(Unaudited)**

Fiscal Year	Borough	TAX RATES (MILLS)						
		City of Homer	City of Kenai	City of Seldovia	City of Seward	City of Seward (Special)	City of Kachemak*	City of Soldotna
1992-93	8.55	5.5	3.5	7.75	3.00	3.00	2.0	1.65
1993-94	8.55	5.5	3.5	7.75	3.00	3.00	2.0	1.65
1994-95	8.59	5.5	3.5	7.50	3.00	3.00	2.0	1.65
1995-96	8.59	5.5	3.5	7.25	3.00	3.00	1.0	1.65
1996-97	8.30	5.5	3.5	7.25	3.00	3.00	1.0	1.65
1997-98	8.30	5.5	3.5	7.25	3.12	3.12	1.0	1.65
1998-99	8.00	5.5	3.5	7.25	3.12	3.12	1.0	1.65
1999-00	8.00	5.5	3.5	7.25	3.12	3.12	1.0	1.65
2000-01	7.50	5.5	3.5	7.25	3.12	3.12	1.0	1.65
2001-02	7.00	5.5	3.5	7.25	3.12	3.12	1.0	1.65

TAX LEVIES								
1992-93	\$26,551,485	\$1,062,140	\$ 987,528	\$129,493	\$438,424	\$58,002	\$29,417	\$318,852
1993-94	25,862,272	1,063,159	1,022,229	130,797	436,382	58,066	29,449	312,794
1994-95	26,750,410	1,106,266	1,080,881	125,771	443,874	81,060	33,938	344,249
1995-96	27,288,423	1,158,018	1,094,935	120,537	446,961	38,319	17,244	369,640
1996-97	26,588,976	1,166,357	1,090,726	117,145	425,176	26,409	18,771	377,176
1997-98	27,784,263	1,172,916	1,141,938	113,084	447,547	16,002	18,997	394,141
1998-99	26,764,520	1,204,097	1,190,617	122,803	481,570	21,418	19,605	410,576
1999-00	26,847,573	1,298,578	1,219,751	126,140	515,876	20,116	23,324	414,655
2000-01	26,618,992	1,341,183	1,227,127	129,806	608,179	29,277	25,250	423,812
2001-02	26,101,409	1,375,463	1,247,375	138,337	626,359	28,889	26,041	435,871

The Municipal tax rate is limited by statute to three percent of the assessed value of property assessed excepting that the municipalities may, without limitation as to the rate or amount, levy taxes annually in an amount sufficient to pay the principal and interest on bonds as they shall become due. The source of the information related to the cities is the Kenai Peninsula Borough who assesses and collects these taxes on behalf of the cities.

\* Real property only.

Taxes become due in two installments (August 15th and November 15th). A penalty of 12 percent of the delinquent installment is added if not paid when due. Interest at the rate of 12 percent a year accrues upon all first half delinquent unpaid taxes after August 15 and upon all second half delinquent unpaid taxes after November 15, not including penalties, from due date until date paid in full. Real property tax lien foreclosure is initiated in January of the year following the calendar year in which the tax was levied.

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is unavailable at this time.

The Borough maintains taxing authority; the School District has no taxation authority.

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## Number of Tax Accounts Last Ten Fiscal Years

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Fiscal Year	Real Property	Oil Related	Personal Property	Sales Tax	Total
1992-93 *	56,090	173	8,929	5,206	70,398
1993-94 *	56,630	168	8,720	5,496	71,014
1994-95 *	56,741	164	8,717	5,789	71,411
1995-96 *	57,145	159	8,652	6,111	72,067
1996-97 *	57,401	171	8,431	6,290	72,293
1997-98 *	58,501	151	7,996	6,435	73,083
1998-99 *	58,211	144	7,675	6,484	72,514
1999-00 *	59,543	144	3,072	6,504	69,263
2000-01 *	60,205	144	3,280	6,599	70,228
2001-02 *	60,159	139	3,326	6,769	70,393

\* Beginning in 1989-90, the Borough contracted with the State of Alaska Division of Motor Vehicles for the collection of tax on motor vehicles.

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is unavailable at this time.

The Borough maintains taxing authority; the School District has no taxation authority.

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**Assessed Actual Value of Taxable Property  
Last Ten Fiscal Years  
(Assessed At 100% of Value)**

Fiscal Year	Assessed Real Property	Oil Related	Personal Property	Total	Value Per Capita
1992-93*	\$2,214,692,982	\$574,967,135	\$315,776,725	\$,105,436,842	\$69,925
1993-94*	2,184,164,327	522,197,427	318,465,380	3,024,827,134	64,690
1994-95*	2,280,381,078	506,482,931	327,269,850	3,114,133,859	66,116
1995-96*	2,339,408,955	506,471,979	330,885,433	3,176,766,367	67,894
1996-97*	2,397,768,876	507,535,282	298,033,984	3,203,338,142	66,600
1997-98*	2,443,116,076	590,418,943	313,966,596	3,347,501,615	68,575
1998-99*	2,530,171,325	511,738,870	303,654,855	3,345,565,050	68,344
1999-00*	2,677,652,980	447,636,160	230,657,538	3,355,946,678	67,622
2000-01*	2,825,785,623	461,506,460	261,906,836	3,549,198,919	71,425
2001-02*	2,857,106,176	601,141,730	270,524,837	3,728,772,743	75,039

\* Beginning in 1989-90, the Borough contracted with the State of Alaska Division of Motor Vehicles for the collection of tax on motor vehicles.

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is unavailable at this time.

The Borough maintains taxing authority; the School District has no taxation authority.

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**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)**

<u>Fiscal Year</u>	<u>Population*</u>	<u>Student Population</u>	<u>Assessed Value</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>	<u>Net Bonded Debt Per Student Capita</u>
1992-93	44,019	9,589	\$3,105,436,842	\$68,562,786	2.21%	1,558	7,150
1993-94	44,411	9,846	3,024,827,134	59,365,000	1.96%	1,337	6,029
1994-95	46,759	10,144	3,114,133,859	61,840,000	1.99%	1,323	6,096
1995-96	47,101	10,281	3,176,766,367	54,985,000	1.73%	1,167	5,348
1996-97	46,790	10,342	3,203,338,142	47,030,000	1.40%	1,005	4,547
1997-98	48,908	10,377	3,347,501,616	38,050,000	1.14%	791	3,667
1998-99	48,815	10,182	3,345,565,050	28,375,000	.85%	581	2,787
1999-00	48,952	9,982	3,355,946,678	17,945,000	.53%	367	1,798
2000-01	49,691	9,947	3,549,198,919	15,889,000	.45%	320	1,597
2001-02	49,691	9,799	3,728,772,743	13,409,000	.36%	270	1,368

\* Population figures from State of Alaska, Department of Community and Regional Affairs

(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 independent authority to bond.

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**Ratio of Annual Debt Service Expenditures for  
General Bonded Debt to Total General Expenditures  
Last Ten Fiscal Years**

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures*	Ratio of Debt Service to General Expenditures (Percent)
1992-93	\$21,025,000	\$6,669,523	\$27,694,523	\$118,212,542	23.43
1993-94	11,085,000	5,431,351	16,516,351	110,139,178	15.00
1994-95	9,505,000	4,784,672	14,289,672	113,708,646	12.56
1995-96	7,110,000	4,153,011	11,263,011	112,172,034	10.04
1996-97	8,220,000	4,619,380	12,839,380	113,531,185	11.31
1997-98	9,255,000	3,572,471	12,827,471	115,426,942	11.11
1998-99	9,965,000	2,868,433	12,833,433	116,926,757	10.98
1999-00	10,730,000	2,100,391	12,830,391	120,765,612	10.62
2000-01	10,855,000	1,283,882	12,138,882	123,240,640	9.85
2001-02	2,480,000	836,801	3,316,801	39,579,104	8.38

\* Includes General, Special Revenue, and Debt Service Funds

\*\* Reflects reclassification of transfers for risk management as expenditures in accordance with GASB Statement 10.

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is unavailable at this time.

The Borough maintains taxing authority; the School District has no independent authority to bond.

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# Kenai Peninsula Borough School District

## General Obligation Bonds

School Bonds: School bonds are issued for the construction and major maintenance 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 partially reimburses the Borough for expenditures for school debt on some issues. New general obligation bonds in the amount of \$7,429,000 were issued December 12, 2000 for major maintenance of various school facilities. The new debt requires annual principal payments of \$740,000 plus interest with interest rates ranging from 4.75% to 5.00%. The State of Alaska will reimburse the Borough up to 70% for the School Bonds issued April 1, 1994, issued May 1, 1995, and issued December 12, 2000.

**A summary of changes in general obligation bonds is as follows:**

	Bonds Payable July 1, 2001	Reductions	Additions	Bonds Payable June 30, 2002	Due Within One Year
Areawide School Bonds	\$14,834,000	\$ 2,145,000	-	\$12,689,000	\$2,225,000

**A summary of bonds payable (in thousands) at June 30, 2002, is as follows:**

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2002
School Bonds	4/1/1994	\$ 1,640	7.50-12.00	1995 - 2004	\$135 to 200	\$ 390
	5/1/1995	11,735	4.50 - 7.00	1996 - 2005	565 to 1,520	5,610
	12/12/2000	7,429	4.75 - 5.00	2001 - 2011	740 to 769	6,689
Total School Bonds		\$ 20,804				\$12,689

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 independent authority to bond.

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**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 Membership Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
1992-93	9,589	1.5	\$3,105,436,842	(1.6)	\$323,854
1993-94	9,846	2.7	3,024,827,134	(2.6)	307,214
1994-95	10,144	3.0	3,114,133,859	3.0	306,993
1995-96	10,281	1.4	3,176,766,367	2.0	308,997
1996-97	10,342	0.6	3,347,501,616	5.4	323,680
1997-98	10,377	0.3	3,347,501,616	4.5	322,589
1998-99	10,182	(1.9)	3,345,565,050	(.1)	328,576
1999-00	9,982	(1.9)	3,355,946,678	.3	336,200
2000-01	9,947	(0.04)	3,549,198,919	(5.4)	356,811
2001-02	9,799	(1.5)	3,728,772,743	5.1	380,526

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.

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## Average Per Pupil Operation Expenditure Last Ten Fiscal Years

Fiscal Year	Total Operating Expenditures	Operating Expenditures Percentage Increase (Decrease) Over Previous Year	Average Daily Membership Grades K-12	Operating Expenditures Per Student Capita	Operating Expenditures Per Student Capita Percentage Increase (Decrease) Over Previous Year
1992-93	\$64,912,804	(1.5)	9,589	\$6,770	(2.9)
1993-94	68,132,171	5.0	9,846	6,920	2.2
1994-95	73,014,310	7.2	10,144	7,198	4.0
1995-96	72,287,669	(1.0)	10,281	7,031	(2.3)
1996-97	72,150,745	(0.2)	10,342	6,976	(0.7)
1997-98	71,918,003	(0.3)	10,377	6,931	(0.2)
1998-99	73,004,967	1.8	10,182	7,193	.4
1999-00	73,527,510	0.4	9,982	7,366	2.4
2000-01	73,397,173	(0.2)	9,947	7,379	0.2
2001-02	76,116,629	0.04	9,799	7,768	0.05

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## 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
1992-93	671.02	9,589	14.3
1993-94	687.65	9,846	14.3
1994-95	703.25	10,144	14.4
1995-96	698.61	10,281	14.7
1996-97	693.39	10,342	14.9
1997-98	707.50	10,377	14.7
1998-99	700.15	10,182	14.5
1999-00	695.74	9,982	14.35
2000-01	691.17	9,947	14.39
2001-02	692.03	9,799	14.16

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## 2003-2004 BUDGET REVIEW COMMITTEE

District Administration:	<b>Donna Peterson Melody Douglas Todd Syverson Gary Whiteley Laurie Olson</b>
School Board:	<b>Margaret Gilman Al Poindexter</b>
KPAA:	<b>Ken Meacham Sylvia Reynolds Glen Szymoniak</b>
KPEA:	<b>Hans Bilben David Larson Teresa Zinck</b>
KPESA:	<b>Justin “Buck” George Terri Woodward</b>
Borough Assembly:	<b>Paul Fischer Betty Glick</b>
Student Representative:	<b>Amy Velsko</b>
Community Members:	<b>Sharon Brower Jim Carter Gene Dyson Leona Oberts</b>

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TOTALS	1,986,351	100.75	98.50	2.64	<b>101.14</b>	52.85	<b>52.00</b>	<b>107.36</b>	<b>13.42</b>	<b>7.00</b>	<b>4.00</b>	Density factor for custodian allocations not rounde				
District Wide					<b>1.00</b>		<b>1.00</b>									

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School	PRIN	AP	TEACHERS	TEACHERS	COUNS	LIB	EL SPEC.	EL SPEC.	A.D.	Staff With Admin.	Staff w/o Admin.
HIGH SCHOOL/ MIDDLE SCHOOL > 100	1/SCHOOL	.5 IF 300-350 1.0 IF >350	1:24.5	ROUNDED	1.0 IF<400 2.0 IF>401	1/SCHOOL	N/A	ROUNDED	HIGH SCHL ONLY .5 IF>250		
Homer High	1.00	1.00	20.65	20.50	2.00	1.00			0.50	26.00	24.00
Homer Middle	1.00	0.00	9.14	9.00	1.00	1.00				12.00	11.00
Kenai Central High	1.00	1.00	21.67	21.50	2.00	1.00			0.50	27.00	25.00
Kenai Middle	1.00	1.00	14.49	14.50	1.00	1.00				18.50	16.50
Nikiski Middle/Sr.	1.00	1.00	20.20	20.00	2.00	1.00			0.50	25.50	23.50
Seward High	1.00	0.00	11.71	11.50	1.00	1.00			0.50	15.00	14.00
Seward Middle	1.00	0.00	5.02	5.00	1.00	1.00				8.00	7.00
Skyview High	1.00	1.00	24.94	25.00	2.00	1.00			0.50	30.50	28.50
Soldotna High	1.00	1.00	20.53	20.50	2.00	1.00			0.50	26.00	24.00
Soldotna Middle	1.00	1.00	20.78	20.50	2.00	1.00				25.50	23.50
ELEMENTARY SCHOOLS K-8	1/SCHOOL	N/A	K-3 1:24 4-6 1:29 7-8 1:24.5	ROUNDED	N/A	N/A	.5 PER 75 ADM (Minimum of 1.50)	ROUNDED	N/A		
Chapman	1.00		5.91	6.00			1.50	1.50		8.50	7.50
K-Beach	1.00		15.85	16.00			2.77	2.50		19.50	18.50
McNeil Canyon El.	1.00		4.26	4.00			1.50	1.50		6.50	5.50
Mt. View Elem.	1.00		12.35	12.50			2.24	2.00		15.50	14.50
Nikiski Elem.	1.00		7.51	7.50			1.50	1.50		10.00	9.00
North Star Elem.	1.00		9.18	9.00			1.61	1.50		11.50	10.50
Paul Banks Elem.	1.00		8.58	8.50			1.37	1.50		11.00	10.00
Redoubt Elem.	1.00		15.49	15.50			2.69	2.50		19.00	18.00
Sears Elem.	1.00		10.92	11.00			1.75	1.50		13.50	12.50
Seward Elem.	1.00		13.12	13.00			2.27	2.00		16.00	15.00
Soldotna Elem.	1.00		10.10	10.00			1.77	1.50		12.50	11.50
Sterling Elem.	1.00		8.02	8.00			1.41	1.50		10.50	9.50
Tustumena	1.00		7.52	7.50			1.32	1.50		10.00	9.00
West Homer Elem.	1.00		10.10	10.00			1.86	2.00		13.00	12.00
SMALL SCHOOLS <15	N/A	N/A	1:18	ROUNDED	N/A	N/A	N/A		N/A		
Hope			0.78	0.50						0.50	0.50
SMALL SCHOOLS <100	1/SCHOOL (TEACHING) OR REGIONAL	N/A	1:19	ROUNDED	N/A	N/A	N/A		N/A		
Cooper Landing	1.00		1.21	1.00						2.00	2.00
Homer Flex	1.00		2.11	2.00						3.00	3.00
Kenai Alternative	1.00		4.74	4.50						5.50	5.50
Kachemak Selo	1.00		4.63	4.50						5.50	5.50
Moose Pass	1.00		2.47	2.50						3.50	3.50
Nanwalek	1.00		3.79	3.50						4.50	4.50
Pt. Graham	1.00		1.68	1.50						2.50	2.50
Razdolna	1.00		1.74	1.50						2.50	2.50
Spring Creek	1.00		1.26	1.00						2.00	2.00
Susan B. English	1.00		4.05	4.00						5.00	5.00
Tebughna	1.00		2.32	2.50						3.50	3.50

SMALL SCHOOLS >100 with High School	1/SCHOOL	N/A	1:21	ROUNDED	.5 IF 7-12>40	.5 IF ADM>95	N/A		N/A		
Nikolaevsk	<b>1.00</b>		4.67	<b>4.50</b>	<b>0.50</b>	<b>0.50</b>				6.50	5.50
Ninilchik	<b>1.00</b>		8.43	<b>8.50</b>	<b>0.50</b>	<b>0.50</b>				10.50	9.50
Voznesenka	<b>1.00</b>		7.05	<b>7.00</b>	<b>0.50</b>	<b>0.50</b>				9.00	8.00
<b>TOTALS</b>	<b>38.00</b>	<b>7.00</b>	359.11	<b>355.50</b>	<b>17.50</b>	<b>11.50</b>	25.55	<b>24.50</b>	<b>3.00</b>	<b>457.00</b>	<b>423.00</b>
District Wide											<b>7.00</b>

**IF .3 OR <= .00**  
**IF BETWEEN .31**  
**IF .80 OR >= 1.0**

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**Kenai Peninsula Borough School District  
General Fund - Staffing in FTE's**

Loc	School or Department	FY98	FY99	FY00	FY01	FY02	Current	Projected	Change
		Actual	Actual	Actual	Actual	Actual	FY03 Budget	FY04 Budget	FY03 Actual To FY04
65	Aurora Borealis Charter School	4.97	6.13	6.00	7.51	9.13	11.38	11.38	-
69	Bayview Charter School	1.88	1.88	-	-	-	-	-	-
31	Chapman Elementary School	19.13	19.48	17.05	15.75	15.60	14.60	13.85	(0.75)
32	Cooper Landing School	4.53	4.53	4.66	4.12	4.42	3.99	3.37	(0.62)
68	Fireweed Academy Charter School	2.44	2.44	3.51	3.68	3.69	3.19	3.19	-
66	Homer Flex School	2.25	2.75	3.05	5.00	5.30	5.49	4.49	(1.00)
06	Homer High School	52.95	52.60	50.39	49.69	49.29	49.17	44.92	(4.25)
13	Homer Middle School	24.88	22.50	22.38	20.99	21.10	20.55	18.55	(2.00)
35	Hope Elementary/High School	3.98	3.98	3.98	3.63	3.73	2.84	1.84	(1.00)
56	Kachemak Selo Elementary/High School	7.27	7.27	7.30	7.02	7.12	8.12	8.74	0.62
48	K-Beach Elementary School	33.52	34.28	36.16	35.88	36.16	33.90	32.55	(1.35)
67	Kenai Alternative School	3.25	3.75	4.90	8.00	7.62	7.68	7.68	-
07	Kenai Central High School	47.44	48.39	47.51	49.15	48.40	47.93	43.38	-
11	Kenai Middle School	42.14	43.21	42.40	37.39	36.64	33.08	28.58	(4.50)
47	McNeil Canyon Elementary School	16.59	13.64	13.69	13.19	11.86	11.14	10.64	(0.50)
64	Montessori Charter School	-	-	-	-	-	2.50	2.50	
37	Moose Pass Elementary School	5.00	5.00	5.50	5.25	5.29	5.30	5.05	(0.25)
51	Mountain View Elementary School	32.80	31.78	30.90	31.62	29.90	27.01	26.01	(1.00)
34	Nanwalek Elementary/High School	7.82	8.26	8.64	7.64	8.75	9.03	8.02	-
39	Nikiski Elementary School	23.48	22.50	18.88	19.64	17.91	18.35	17.85	(0.50)
10	Nikiski Middle/Senior High School	48.14	48.76	49.76	45.39	45.24	44.36	39.86	(4.50)
38	Nikolaevsk Elementary/High School	19.15	19.15	18.15	17.65	16.90	16.02	13.27	(2.75)
02	Ninilchik Elementary/High School	23.00	22.25	21.75	19.75	19.75	19.55	16.80	-
52	North Star Elementary School	23.62	22.89	22.02	19.94	18.91	19.55	17.80	-
33	Paul Banks Elementary School	24.12	21.76	22.14	21.64	22.47	22.09	21.59	(0.50)
40	Port Graham Elementary/High School	5.75	6.01	6.25	5.50	5.55	5.52	4.77	(0.75)
49	Razdolna Elementary/High School	3.76	4.76	3.81	4.26	4.71	4.71	4.23	(0.48)
46	Redoubt Elementary School	32.89	33.14	31.38	31.88	31.60	32.14	31.14	(1.00)
41	Sears Elementary School	32.10	29.64	28.71	27.77	28.77	25.64	22.14	(3.50)
42	Seward Elementary School	29.38	28.88	29.38	29.51	31.18	30.15	30.15	-
08	Seward High School	46.87	45.81	44.48	41.72	31.00	28.03	25.53	(2.50)
14	Seward Middle	-	-	-	-	12.35	15.57	14.07	-
05	Skyview High School	55.61	55.71	53.34	51.91	52.69	53.63	48.48	-
43	Soldotna Elementary School	34.00	33.75	32.56	27.05	26.77	25.64	23.39	(2.25)



09	Soldotna High School	57.53	56.01	55.41	55.16	54.53	54.70	47.70	-
12	Soldotna Middle School	54.40	54.78	54.40	50.78	49.35	47.52	41.52	(6.00)
04	Spring Creek High School	-	-	-	5.09	6.25	5.94	5.25	(0.69)
44	Sterling Elementary School	24.26	25.70	23.76	21.83	19.82	17.32	15.82	-
03	Susan B. English School	10.70	12.00	10.50	10.70	10.75	10.13	8.63	-
01	Tebughna School	5.32	6.16	6.13	6.13	6.05	6.30	5.80	(0.50)
45	Tustumena Elementary School	21.70	22.09	20.95	20.83	19.99	18.97	16.97	(2.00)
53	Voznesenka Elementary/High School	11.26	10.76	11.64	14.64	14.72	15.22	15.22	-
50	West Homer Elementary School	25.38	25.53	25.62	25.64	25.71	25.64	23.64	(2.00)
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	3.00	3.00	2.00	3.00	3.00	2.00	2.00	-
72	Assistant Superintendent Operations - Plant	1.92	1.92	1.92	1.92	1.50	1.50	1.50	-
73	Assistant Superintendent Instruction	2.00	2.25	2.25	2.25	2.00	2.00	2.00	-
74	Fiscal Services	6.00	6.00	6.00	6.00	7.50	7.50	7.50	-
75	Technology Plan	2.00	-	-	2.00	2.00	2.00	2.00	-
76	Internal Services	12.15	11.15	11.15	8.65	8.15	8.15	7.50	(0.65)
77	Human Resources	5.50	5.00	5.50	4.50	5.00	6.00	6.00	-
78	Data Processing	6.00	10.00	7.00	9.75	10.00	11.75	11.75	-
80	Alternative Programs/Support Services Instruct	1.50	1.00	2.00	11.50	11.40	11.40	11.40	-
80	Alternative Programs/Correspondence	11.50	4.00	5.30	-	-	-	-	-
80	Alternative Programs/Bilingual Instruction	5.25	7.62	7.65	-	-	-	-	-
81	Special Services Instruction	6.26	7.26	8.76	7.00	7.38	7.76	6.00	(1.76)
81	Special Services Support Services	30.25	35.21	36.01	10.64	10.52	40.50	40.67	-
81	Special Services - Quest	4.14	6.12	6.50	35.01	34.01	6.00	10.26	4.26
82	Director Technology	2.00	2.00	2.00	-	-	-	-	-
83	Districtwide Instruction	2.70	7.45	5.95	6.95	5.95	10.45	6.95	(3.50)
84	Director Instruction	4.00	2.00	3.00	4.00	5.90	2.00	2.00	-
85	Director Assessment	3.00	2.00	3.00	3.00	4.25	4.00	4.00	-
86	Media Center	2.50	3.00	2.50	2.50	3.00	3.00	2.00	(1.00)
87	Nursing Service	6.49	2.38	1.38	1.38	1.38	1.75	2.10	-
92	Grants - Instruction	-	0.25	0.50	7.65	7.53	7.22	7.41	0.19
96	Unallocated	10.67	1.62	3.63	5.70	7.49	5.98	11.92	5.94
TOTALS		<u>1,054.59</u>	<u>1,041.64</u>	<u>1,023.54</u>	<u>1,013.82</u>	<u>1,015.43</u>	<u>1,001.05</u>	<u>931.82</u>	(43.04)

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**Kenai Peninsula Borough School District  
Staff - All Funds**

											<b>Budget</b>	
	<b>FY94</b>	<b>FY95</b>	<b>FY96</b>	<b>FY97</b>	<b>FY98</b>	<b>FY99</b>	<b>FY100</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>
<b>Support Staff</b>												
C/O Administrators	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
Aides	94.82	104.18	114.65	114.94	107.12	124.55	125.27	126.24	128.26	128.26	127.83	126.89
Secretaries	90.72	94.35	91.51	92.00	95.44	97.78	96.94	94.63	90.69	90.69	88.94	87.94
Custodians	112.08	113.53	110.28	98.71	99.77	99.29	100.29	103.61	103.10	103.10	102.73	102.98
Food Service	39.34	39.34	47.36	46.19	46.06	41.04	42.12	41.07	42.07	42.07	41.88	41.88
Warehouse	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Data Processing	4.00	4.00	4.00	4.00	4.00	5.00	6.00	8.00	10.75	10.75	12.75	12.75
Other Support	24.97	29.46	20.31	31.21	31.09	34.69	44.15	39.16	41.16	41.16	41.58	41.58
<b>Total Support Staff</b>	<b>374.93</b>	<b>393.86</b>	<b>397.11</b>	<b>396.05</b>	<b>392.48</b>	<b>411.35</b>	<b>423.77</b>	<b>421.71</b>	<b>425.03</b>	<b>425.03</b>	<b>423.71</b>	<b>422.02</b>
<b>Certificated Staff</b>												
C/O Administrators	10.02	10.02	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00
Principals/Assistant Principals	34.00	35.50	37.00	35.50	35.00	35.00	35.00	34.00	34.00	34.00	34.00	34.00
Classroom Teachers	508.10	524.90	523.50	522.47	534.44	525.25	518.92	507.28	518.49	518.49	513.59	461.59
Special Education Teachers	133.60	131.54	129.86	129.70	131.31	131.41	130.83	134.47	133.58	133.58	139.02	143.02
Other Certified Staff	43.93	44.79	44.25	41.18	42.75	44.49	47.99	49.42	39.96	39.96	41.75	41.75
<b>Total Certificated Staff</b>	<b>729.65</b>	<b>746.75</b>	<b>744.61</b>	<b>738.85</b>	<b>753.50</b>	<b>746.15</b>	<b>741.74</b>	<b>734.17</b>	<b>735.03</b>	<b>735.03</b>	<b>737.36</b>	<b>689.36</b>
<b>Total Staff</b>	<b>1,104.58</b>	<b>1,140.61</b>	<b>1,141.72</b>	<b>1,134.90</b>	<b>1,145.98</b>	<b>1,157.50</b>	<b>1,165.51</b>	<b>1,155.88</b>	<b>1,160.06</b>	<b>1,160.06</b>	<b>1,161.07</b>	<b>1,111.38</b>

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**Kenai Peninsula Borough School District  
2003-04 Instructional and Office Supply Allocation**

School	Enrollment				Funding			
	P/K-6	7-8	9-12	**Total K-12	K-6	7-8	9-12	Total
Aurora Borealis Charter *	160	18	-	178	\$ -	\$ -	\$ -	\$ -
Chapman	112	41	-	153	8,960	3,977	-	12,937
Connections **	180	65	147	392	-	-	-	-
Cooper Landing	21	2	-	23	1,974	218	-	2,192
Fireweed Academy Charter *	22	9	-	31	-	-	-	-
Homer Flex	-	-	40	40	-	-	5,120	5,120
Homer High	-	-	506	506	-	-	58,190	58,190
Homer Middle	-	224	-	224	-	21,728	-	21,728
Hope	7	4	3	14	658	436	384	1,478
Kachemak Selo	59	17	12	88	5,074	1,751	1,452	8,277
K-Beach Elementary	416	-	-	416	33,280	-	-	33,280
Kenai Alternative	-	-	90	90	-	-	10,890	10,890
Kenai Central	-	-	531	531	-	-	61,065	61,065
Kenai Middle	115	240	-	355	9,200	23,280	-	32,480
McNeil Canyon	110	-	-	110	9,460	-	-	9,460
Montessori Charter *	42	-	-	42	-	-	-	-
Moose Pass	37	10	-	47	3,478	1,090	-	4,568
Mt. View	336	-	-	336	26,880	-	-	26,880
Nanwalek	43	12	17	72	4,171	1,392	2,329	7,892
Nikiski Elementary	196	-	-	196	15,680	-	-	15,680
Nikiski Jr/Sr. High	-	176	319	495	-	17,072	36,685	53,757
Nikolaevsk	37	18	43	98	2,960	1,746	4,945	9,651
Ninilchik	69	36	72	177	5,520	3,492	8,280	17,292
North Star	241	-	-	241	19,280	-	-	19,280
Paul Banks	216	-	-	216	17,280	-	-	17,280
Port Graham	12	12	8	32	1,164	1,392	1,096	3,652
Razdolna	20	6	7	33	1,880	654	896	3,430
Redoubt Elementary	403	-	-	403	32,240	-	-	32,240
Sears Elementary	273	-	-	273	21,840	-	-	21,840
Seward Elementary	344	-	-	344	27,520	-	-	27,520
Seward Middle	-	123	-	123	-	11,931	-	11,931
Seward Senior	-	-	287	287	-	-	33,005	33,005
Skyview High	-	-	611	611	-	-	70,265	70,265
Soldotna Elementary	286	-	-	286	22,880	-	-	22,880
Soldotna High	-	-	503	503	-	-	57,845	57,845
Soldotna Middle	-	509	-	509	-	49,373	-	49,373
Spring Creek	-	-	24	24	-	-	3,072	3,072
Sterling Elementary	211	-	-	211	16,880	-	-	16,880
Susan B. English	30	10	37	77	2,910	1,160	5,069	9,139
Tebughna	24	11	9	44	2,328	1,276	1,233	4,837
Tustumena	198	-	-	198	15,840	-	-	15,840
Voznesenka	80	22	46	148	6,400	2,134	5,290	13,824
West Homer	279	-	-	279	22,320	-	-	22,320

TOTAL	<u>4,579</u>	<u>1,565</u>	<u>3,312</u>	<u>9,456</u>	<u>\$ 338,057</u>	<u>\$ 144,102</u>	<u>\$ 367,111</u>	<u>\$ 849,270</u>
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\* Charter schools receive a composite student allocation in lieu of a categorical appropriation for instructional and office supplies.

\*\* The Connections Program receives a composite student allocation in lieu of a categorical appropriation for instructional and office supplies.

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**Kenai Peninsula Borough School District  
2003-04 Custodial Supply Allocation**

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	\$ -		-	\$ -		-	\$ -
Chapman	25,348	2	1,840	27,188		0.09	2,447
Connections **	-		-	-		-	-
Cooper Landing	8,324	1	920	9,244		0.09	832
Fireweed Academy Charter *	-		-	-		-	-
Homer Flex	5,405		-	5,405		0.09	486
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	3,168		-	3,168		0.09	285
K-Beach	46,935	3	2,760	49,695		0.09	4,473
Kenai Alternative	14,122		-	14,122		0.09	1,271
Kenai Central	188,997	1	920	189,917	Large	0.13	29,689
Kenai Elem	-		-	-		-	-
Kenai Middle	85,476	2	1,840	87,316		0.11	9,605
McNeil Canyon	32,750		-	32,750		0.09	2,948
Montessori Charter *	-		-	-		-	-
Moose Pass	8,989		-	8,989		0.09	809
Mountain View	50,000		-	50,000		0.09	4,500
Nanwalek	14,832		-	14,832		0.09	1,335
Nikiski Elem	50,068	1	920	50,988		0.09	4,589
Nikiski Jr/Sr	117,504	2	1,840	119,344	Intermediate	0.11	16,128
Nikolaevsk	24,282		-	24,282		0.11	2,671
Niniilchik	55,277		-	55,277		0.13	7,186
North Star	50,000		-	50,000		0.09	4,500
Paul Banks	33,414	2	1,840	35,254		0.09	3,173
Port Graham	12,568		-	12,568		0.09	1,131
Razdolna	2,940		-	2,940		0.09	265
Redoubt	46,639	1	920	47,559		0.09	4,280
Sears	35,440	3	2,760	38,200		0.09	3,438
Seward Elem	52,199		-	52,199		0.09	4,698
Seward Middle	47,388		-	47,388		0.11	5,213
Seward Senior	75,373		-	75,373	Small	0.13	11,798
Skyview	117,101	1	920	118,021		0.13	15,343
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	8	7,360	92,115		0.11	10,133
Spring Creek	-		-	-		-	-
Sterling	33,844	2	1,840	35,684		0.09	3,212
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	2,760	7,960		0.09	716
West Homer	52,500		-	52,500		0.09	4,725
	<u>1,958,771</u>	<u>32</u>	<u>29,440</u>	<u>1,988,211</u>			<u>\$ 238,086</u>

\* Charter Schools receive a composite student allocation in lieu of a categorical appropriation for custodial supplies.

Note: Aurora Borealis Charter School occupies 11,944 sq ft, Fireweed Academy Charter School occupies 920 sq ft and Montessori Charter occupies 1,992 sq ft.

\*\* The Connections Program receives a composite allocation in lieu of a categorical appropriation for custodial supplies.

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**Kenai Peninsula Borough School District  
2003-04 Copy Allocation**

100-xx-4100-0000-xxxx

	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 0.012 per copy Budget
65 Aurora Borealis Charter *	178	-	-	-
31 Chapman	153	22,950	275,400	\$ 3,305
80 Connections	392	58,800	705,600	8,467
32 Cooper Landing	23	3,450	41,400	497
68 Fireweed Academy Charter *	31	-	-	-
66 Homer Flex	40	6,000	72,000	864
06 Homer High	506	75,900	910,800	10,930
13 Homer Middle	224	33,600	403,200	4,838
35 Hope	14	2,100	25,200	302
56 Kachemak Selo	88	13,200	158,400	1,901
48 K-Beach	416	62,400	748,800	8,986
67 Kenai Alternative	90	13,500	162,000	1,944
07 Kenai Central	531	79,650	955,800	11,470
11 Kenai Middle	355	53,250	639,000	7,668
47 McNeil Canyon	110	16,500	198,000	2,376
64 Montessori Charter *	42	-	-	-
37 Moose Pass	47	7,050	84,600	1,015
51 Mountain View	336	50,400	604,800	7,258
34 Nanwalek	72	10,800	129,600	1,555
39 Nikiski Elem	196	29,400	352,800	4,234
10 Nikiski Jr/Sr	495	74,250	891,000	10,692
38 Nikolaevsk	98	14,700	176,400	2,117
02 Ninilchik	177	26,550	318,600	3,823
52 North Star	241	36,150	433,800	5,206
33 Paul Banks	216	32,400	388,800	4,666
40 Port Graham	32	4,800	57,600	691
49 Razdolna	33	4,950	59,400	713
46 Redoubt	403	60,450	725,400	8,705
41 Sears	273	40,950	491,400	5,897
42 Seward Elem	344	51,600	619,200	7,430
14 Seward Middle	123	18,450	221,400	2,657
08 Seward Senior	287	43,050	516,600	6,199
05 Skyview	611	91,650	1,099,800	13,198
43 Soldotna Elem	286	42,900	514,800	6,178
09 Soldotna High	503	75,450	905,400	10,865
12 Soldotna Middle	509	76,350	916,200	10,994
04 Spring Creek	24	3,600	43,200	518
44 Sterling	211	31,650	379,800	4,558
03 Susan B English	77	11,550	138,600	1,663
01 Tebughna	44	6,600	79,200	950
45 Tustumena	198	29,700	356,400	4,277
53 Voznesenka	148	22,200	266,400	3,197
50 West Homer	279	41,850	502,200	6,026
<b>Total</b>	<b>9,456</b>	<b>1,380,750</b>	<b>16,569,000</b>	<b>\$ 198,828</b>

\* Charter schools receive a composite student allocation in lieu of a categorical appropriation



**Kenai Peninsula Borough School District**  
**2002-2003 Budget**  
**Capital Spending and Major Projects**

The summer of 2002 saw the completion of the following major projects that were bonded by the voters of the Kenai Peninsula Borough and approved by the State Legislature and the Department of Education and Early Development:

Project: Re-roofing of Kenai Middle School, Moose Pass School, Nikiski Elementary School, Paul Banks Elementary School, Redoubt Elementary School, Soldotna Middle School, Soldotna Elementary School, Sterling Elementary School, Susan B. English School and Tustumena Elementary School at a cost of \$4,838,129.

Project: There was an insulation project at Kenai Central High School, boiler replacement at Soldotna High School, gym expansion at Nikolaevsk school, and bleachers were replaced at Nikiski Elementary, Seward High, Chapman Elementary and Susan B. English School for a total cost of \$2,590,871.

Project: The following projects were also completed before school started for the 2002-2003 school year: Chapman School water was hooked up to a new community system; Homer Flex basement was remodeled; K-Beach Elementary has a new bus turnaround; there is a new walk-in freezer at the School District; Susan B. English received piping replacement; Soldotna Middle School has a design for additional instructional space; Seward Middle School underwent code review; Niniichik School's well was replaced; Soldotna High's fire alarm received an upgrade; there was gym storage expansion at Redoubt Elementary; phase 1 of the Skyview well-house work was completed; the sewer line was replaced at Redoubt Elementary; Sears Elementary's office was remodeled; Seward Middle was re-roofed; McNeil Canyon's septic system was replaced and the Nanwalek School teacherage was remodeled to make instructional space. These projects totaled \$2,717,000.

Additionally, districtwide capital projects to address water quality, asbestos, portable and outbuilding, American's with Disabilities Act compliance, flooring, electrical, intercom, and fire code issues have been and continue to be accomplished. These projects come to approximately an additional \$1,000,000.

Capital projects are approved by the school board and submitted to the Borough for consideration. 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.

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## Account Structure Components

**CODE STRUCTURE:**                    **Fund**                    **Location**                    **Function**                    **Program**                    **Object**  
    **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 III-A, English Lang. Acquisit.	289	Governor's Drug Prevention
201	State Staff Dev Mini-Grants	260	Title IV, Drug & Violence Prevent	290	School Renovation
202	Alaska Science & Technology	260	Title V-A, Innovative Education	291	Title I-D, Delinquent & At-Risk
205	Pupil Transportation	262	Preschool Disabled	292	School Health
212	Recruitment & Retention	264	Advanced Placement Incentive	293	School Health - YRBS
213	Alaska Online	265	Carl Perkins - Basic	350	Title VII - Indian Education
215	Community School Fund	266	Title VI-B	354	Drug & Violence Prevention
225	Boarding Home	271	Charter School Grant	355	NIS Sec. School Partnership
255	Food Service	272	Upward Bound/UAF	371	Corporate Grants
260	Title I-A	275	Capacity, Bldg., Improvements	372	Community Theater
260	Title I-C, Migrant Education	277	Gear Up Alaska	377	National Science Foundation
260	Title I-C, Migrant Summer	279	Reading Endorsement	500	Capital Project
260	Title I-D, Neglected & Delinquent	280	High Intensity Summer Reading	710	Pupil Activity
260	Title I-D, N & D (Summer)	283	Technology Literacy Challenge		
260	Title II-A, Training & Recruiting	284	Youth in Detention		

**CODE STRUCTURE:**                    **Fund**                    **Location**                    **Function**                    **Program**                    **Object**  
    **xxx**                                    **xx**                                    **xxxx**                                    **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	73	C/O Asst. Supt.-Instruction
02	Ninilchik Elem/High	41	Sears Elementary	74	C/O Fiscal Services
03	Susan B English Elem/Hi	42	Seward Elementary	75	C/O Planning and Operations
04	Spring Creek	43	Soldotna Elementary	76	C/O Purchasing & Warehouse
05	Skyview High	44	Sterling Elementary	77	C/O Human Resources
06	Homer High	45	Tustumena Elementary	78	C/O Data Processing
07	Kenai Central High	46	Redoubt Elementary	80	D/W Connections
08	Seward High	47	McNeil Canyon Elem	81	D/W Special Services
09	Soldotna High	48	K-Beach Elementary	83	D/W Services
10	Nikiski Mid/Sr High	49	Razdolna Elementary	84	D/W Secondary Education
11	Kenai Middle	50	West Homer Elementary	85	D/W Elementary Education
12	Soldotna Middle	51	Mt. View Elementary	86	D/W District Media Center
13	Homer Middle	52	North Star Elementary	87	Nursing Services
14	Seward Middle	53	Voznesenka Elem/High	88	D/W Community Education

31	Chapman Elem	56	Kachemak Selo Elementary	89	Community Theater
32	Cooper Landing Elem	64	Montessori Charter	90	Student Nutrition Services
33	Paul Banks Elem	65	Aurora Borealis Charter	91	DW Grants Staff Development
34	Nanwalek Elem/High	66	Homer Flex	92	DW Grants Instruction
35	Hope Elem/High	67	Kenai Alternative High School	93	Boys & Girls Club: After the Bell
36	Kenai Elementary	68	Fireweed Academy Charter	95	Challenger Center
37	Moose Pass Elementary	70	C/O Board of Education	96	Unallocated
38	Nilolaevsk Elem/High	71	C/O Superintendent		
39	Nikiski Elementary	72	C/O Asst. Supt. Admin. Services		

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## Account Structure Components

<b>CODE STRUCTURE:</b>		<u>Fund</u>	<u>Location</u>	<u>Function</u>
<u>Program</u>	<u>Object</u>			
		xxx	xx	xxxx
xxx	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
		4886	Construction

### **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**

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 Asst. Superintendent – Instruction
- 4515 Public Relations
- 4551 Fiscal Services
- 4552 Internal Services
- 4553 Staff Services
- 4555 Data Processing Services

Asst. Supt.  
4556 Administrative  
Services

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.

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## **OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS**

**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)

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)

Account Structure Components

**OBJECT CODES – EXPENDITURE 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
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 Insurance	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	FICA Medicare-Certified	4501	Supplies	
3180	Specialists - TRS	3542	FICA Contribution	4502	Discretionary Material	
3190	Leave - Certified	3550	Teachers Retirement - TRS	4580	Gas & Oil	
3211	Asst. Supt - PERS	3560	Support Retirement - PERS	4590	Food	
3212	Director/Coordinator - PERS	4100	Profess/Tech Services	4600	Milk	
3220	Specialists - Nurse	4140	Profess/Tech- Legal	4850	Stipends	
3230	Tutors/Aides	4150	Profess/Tech- Medical	4901	Other Expenses	
3240	Support Staff	4200	Travel	4902	Career Development	
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.

## **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. This object code is used only in function 4556.

**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 aren't 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, and technicians.

**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.

**3271**                    **BUS DRIVERS**

Personnel who transport students to and from school, who are district employees.

**3272**                    **BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR**

Personnel who transport students for activities, field trips, and co-curricular activities.

**3291**                    **SUBSTITUTES - SUPPORT STAFF**

This category is used for individuals performing duties in the absence of regular employees for whom a certificate is not required.

**3292                    EXTRA DUTY COMPENSATION - Support**

A category used to record those expenses for extracurricular duties performed by non-certificated personnel, such as coaches, sponsors, advisors, etc.

**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 per 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>CERTIFIED</u>		<u>FY03</u>	<u>FY04</u>
<b>3520</b>	<b>3512</b>	Life Insurance including Spouse Insurance	.30 %	.30 %
		Unemployment Insurance	.30 %	.30 %
	<b>3541</b>	Medicaid		1.45 %
		1.45 %		
	<b>3550</b>	Teachers Retirement	<u>11.00 %</u>	<u>12.00</u>
	<u>%</u>		13.05 %	14.05 %
<b>3511</b> employee*	Health Care Costs	\$6,600/employee		\$7,050/
	<b><u>SUPPORT STAFF</u></b>			
<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	<u>5.07 %</u>	<u>6.81 %</u>
		13.32 %	15.06 %
<b>3511</b>	Health Care Costs	\$6,600/employee	\$7,050/
employee			
<b>3190</b>	<b>LEAVE – TRS</b>		
	Cash in leave per negotiated contracts		
<b>3300</b>	<b>LEAVE – PERS</b>		
	Cash in leave per negotiated contracts		

**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 site licenses**, umpires and referees for games, Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

**4408**                    **COPY SERVICES**

All expenditures for Xerox machines 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 **software upgrades**, 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 and principals.

**4580**

**GAS & OIL**

This expenditure is recorded 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; 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.

**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.

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# Glossary of Terms

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<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, Health & Life Insurance, etc.
<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 Borough's administrative staff to present a comprehensive financial program to the Borough Assembly. 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>Capitol 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 \$500.00 have a use-life of more than one year, and are not consumed through use are defined as Capital items.
<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 support 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 medical and life insurance plans.
<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.

<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 Borough'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 aims 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 practice 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 for 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>Keeper of the Pot</b>	Funds budgeted in a specific account to be transferred to schools on an as needed basis.
<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, 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, universally 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, Northwest Accrediting dues, subscriptions to professional magazines and journals, Alaska School Board Association dues, negotiated tuition reimbursements, student awards, graduation expenses, refreshments for open houses and parent/teacher conferences, etc.
<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 student and faculty handbooks, report cards, employment applications, school calendar, etc.
<b>Rental • Buildings</b>	School locations in Voznesenka, Razdolna, Kachemak Selo, and the Homer Flex School. Also includes ice time rental for the four central peninsula high schools.
<b>Rental – Equipment</b>	Leased equipment such as photocopiers.

<b>School 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 n 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, capitol 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 !-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.
<b>Teachers</b>	Certificated staff members (not including administrators and specialists).

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# 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 – Mount McKinley, at 20,320 feet; of the nation's 20 highest mountains, 17 are in Alaska
- ✓ Has more miles of shoreline in 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 on November 18<sup>th</sup> and won't return until January 22<sup>nd</sup>, more than two months later – and from May 10<sup>th</sup> through August 2<sup>nd</sup>, Barrow will have 84 days of continuous light
- ✓ 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 \$17,995,230 per year
- ✓ Maintains a Permanent Fund, with a current value of \$26,621,000,000, which



would rank in the top 5% if it were a Fortune 500 Company . . . and which is the only such fund that pays dividends to state residents -- \$1,962 each in 2001

√ That the North Slope Borough School District is the nation's largest school district, covering more than 88,000 square miles

√ And did you know that real Alaskan accountants don't capitalize ice roads!

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