

Kenai Peninsula Borough School District
2004 - 2005 Budget

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Homer Middle	FTE
Hope Elem/High	FTE
Kachemak Selo Elem/High	FTE
Kaleidoscope Charter School	FTE
K-Beach Elementary	FTE
Kenai Alternative High	FTE
Kenai Central High	FTE
Kenai Middle	FTE
Kenai Youth Facility	FTE
McNeil Canyon Elementary	FTE
Montessori Charter School	FTE
Moose Pass Elementary	FTE
Mt. View Elementary	FTE
Nanwalek Elem/High	FTE
Nikiski Elementary	FTE

Nikiski Middle/Senior High	FTE
Nikiski North Star Elementary	FTE
Nikolaevsk Elem/High	FTE
Ninilchik Elem/High	FTE
Paul Banks Elementary	FTE
Port Graham Elem/High	FTE
Razdolna Elem/High	FTE
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Sears Elementary	FTE
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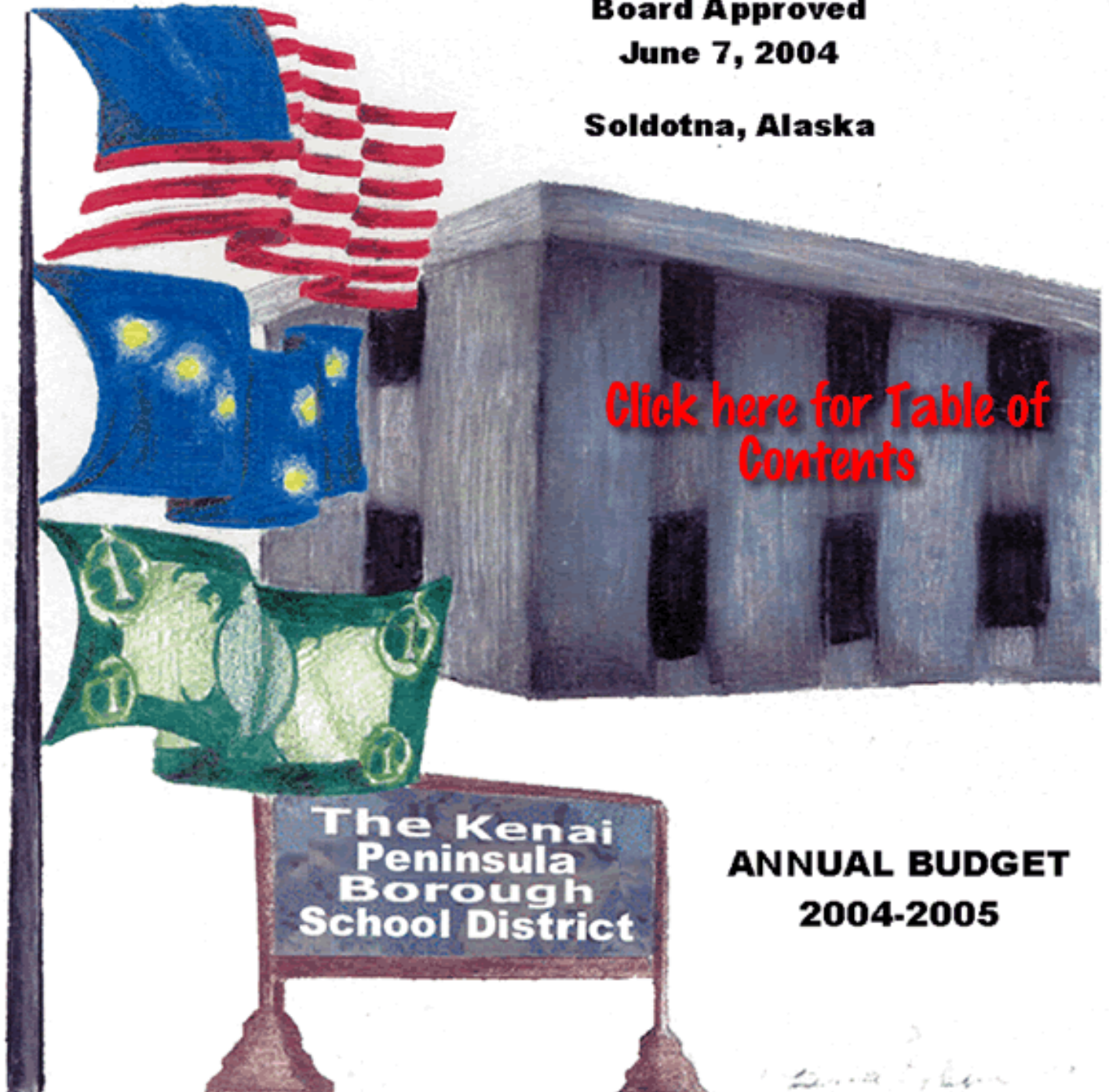
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Dr. Donna Peterson, Superintendent

Board Approved

June 7, 2004

Soldotna, Alaska



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**ANNUAL BUDGET
2004-2005**

Donna Peterson

June 14, 2004

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

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2005. The District Superintendent and Chief Financial Officer assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary media for presenting the financial plan and the report of operations to the public.

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

A concerted effort was undertaken to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts. This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2004. The Kenai Peninsula Borough School District is proud to be one of only 65 recipients nationally and the only Alaskan district to have won the award.



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2004
and Ending June 30, 2005

Dr. Donna Peterson, Superintendent of Schools

Prepared by the Finance Department

Mrs. Melody Douglas
Chief Financial Officer

Laurie Olson
Accountant

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 500. The district has urban schools, as well as the truly rural, with locations accessible only by air or by boat, and one of our schools is located in a correctional facility to provide educational resources to 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.

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

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



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Budget Process

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

The planning phase began with building administrators submitting their enrollment forecasts for the FY05 school year. In parallel with this process, district administration also prepared forecasts. A straight-line growth of students advancing in grade was considered, as well as the “cohort survival” model using statistical and historic projections of birth rates to enrollment. Based upon these estimates, an enrollment projection of 9,230 students was prepared and submitted. In November 2003, the School Board approved the student enrollment forecast upon which the budget is developed. It is important to note that for October 2003, the district reported 9,562 students in Adjusted Daily membership. This number represents a loss of 1,166 students from the district peak in FY97. Demographically, this trend in declining enrollment is expected to continue, although there are indications in some areas of the District that the decline may be leveling off. The cohorts of children in grades K-6 are projected to be 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, 2003.

The adoption process started in January, 2004. 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, and Seward. Following the public meetings, the budget was presented in a joint work-session to the full bodies of the Borough Assembly and School Board on February 3, 2004.





The initial budget was approved by the School Board on April 7, 2004. 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.

On June 7, 2004, the Board of Education approved a revised FY05 budget as a result of the

Alaska Legislature's approval of HB 233 at the end of this year's Legislative Session, changing the base student allocation from \$4169 to \$4576.

Implementation of the Budget will occur on July 1, 2004, marking the beginning of fiscal year 2004, which will run through June 30, 2005. The evaluation phase will begin in August 2005 with the arrival of our independent auditors.



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Significant Issues

The primary goal of the District in this budget process has been to protect classroom teaching staff by not increasing the pupil-teacher ratio.

Revenue Budget

The revenue budget was developed based on the enrollment projection of 9230 students and the revised State of Alaska foundation funding formula incorporating a \$407 increase to the base student allocation. Appropriation of \$1.6 million of fund balance designated by the Board to assist in funding FY05 operations is included in the FY05 revenue budget with the understanding that this is a one year adjustment.

Federal funding is expected to continue at present levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Although additional funding through increases to the base student allocation has been received, it is insufficient compared to increasing costs (labor, retirement benefits, health care costs, property, liability, utilities, and insurance). The present funding system does not have an inflation-proofing component. Therefore, in declining enrollment situations, it is necessary to reduce the expenditure budget to match available revenue. Additionally, these circumstances don't allow for the development of adequate fund balance.

Although state funding for school operations has increased at the base student allocation level, state funding is expected to decrease for the District because Borough assessed valuations are currently increasing faster than the District's student enrollment. This set of circumstances results in a shift of financial responsibility for the cost of school district operations from the state to the borough. This shift occurred consistently during the mid to late 1990's, but was temporarily reversed in FY1999 and FY2000. This historical trend was re-established in FY2001 and is likely to continue unless there is a change in the basic funding formula.

Expenditure Budget

This budget was based on enrollment and staffing projections approved by the Board of Education. Accounts not under site administrator control include salary and benefit accounts and utility accounts (water and sewer, garbage, electricity, fuel for heating and telephone). These budgets were developed by district office staff.

The FY05 approved budget (which includes no new programs) was developed as follows:

- Salary and benefit accounts have been adjusted as appropriate per the collective bargaining agreements. The PERS and TRS rate increases, of 5% and 4% respectively, have been included in this budget. Salary and benefit costs comprise approximately 78% of the budget. Unallocated staff has been assigned to address staffing needs primarily at elementary levels although some adjustments were also made at secondary levels.
- No increase in total amount of site discretionary accounts.
- Supply and copy budgets have been adjusted based on the enrollment projection. These costs comprise approximately 4% of the budget.
- All utility accounts have been budgeted with no increases. The risk in this plan is the variability of winter weather and increased fuel costs. These costs comprise approximately 5% of the budget.
- Property, liability and stop-loss insurance costs are expected to increase by approximately \$380,000.
- Equipment budgets include:
 1. Ongoing payments for the purchase of the Konica copier fleet and purchase of a replacement warehouse delivery truck,
 2. Equipment to support the Connections Program,
 3. Equipment to maintain technology infrastructure.
- Consolidation of Nikiski Elementary and North Star Elementary Schools to maximize educational opportunities for students.
- Establishment of Kaleidoscope Charter School.

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. Enrollment is projected to continue declining due primarily to fewer kindergarten students

enrolling while larger classes of students are graduating. This scenario results in fewer staff needs.

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 initiated 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 District implemented upgraded student accounting software during FY04 moving to a PC based system from a mainframe system. The District’s payroll, human resources, and finance systems are slated for replacement; project analysis and design will begin during FY05. This will be a joint project with the Kenai Peninsula Borough. These systems are reviewed annually by our independent auditors.

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.



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 goals for FY05 are:

Instruction

1. Expand learning opportunities through distance and alternative delivery system.
2. Implement revised K-12 mathematics curriculum with intensive training and attention to learner needs, assuring mastery and proficiency.
3. Use non-fiction writing across the curriculum to improve literacy scores.
4. Deliver instruction to all students, which is appropriate to their abilities. Require learning plans for all students not reaching the District achievement targets in reading, writing, and mathematics.
5. Design and communicate four-year learning plans for all students in grades 9-12.
6. Increase collaboration and professional development opportunities for staff to insure a safe, orderly and productive environment.

Communication

7. Expand use of Edline as the parent communication tool throughout the District and provide training and assure regular updates.

Efficiency

8. Review programs and facilities and determine ways to focus resources and equipment to increase opportunities for students.

Other

9. Organize Cocurricular Task Force to study issues with recommendations to be brought to the Board by December 1, 2004.

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 FTE FY04	Projected FTE FY05	Change
-----------------------	--------------------------	--------

Regular Instruction	479.91	477.75	-2.16
Special Education	142.62	142.55	-.07
Special Education- Support Services	42.86	42.86	0.00
Pupil Support	33.57	33.27	-.30
Support Services - Instruction	20.76	18.32	-2.44
School Administration *	35.35	31.65	-3.70
School Administration Support	56.25	50.88	-5.37
District Administration	4.00	4.00	0.00
District Administration - Support Services	32.75	30.75	-2.00
Operation and Maintenance	88.75	85.63	-3.12
Student Activities	3.71	3.02	-.69
	<u>940.53</u>	<u>920.68</u>	<u>-19.85</u>

* Principal teachers are accounted for as classroom teachers.

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 in FY03 to reach a 5:1 ratio of students to computers in all schools while standardizing on a single PC platform and coordinating software applications. Plans are underway to continue development of this technology base for our instructional program.



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Financial Component

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

Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the “Special Revenue” funds such as Pupil Transportation, and Food Services. 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, 2003, the Borough recorded \$22,319,000 in general obligation school debt.

Since the Borough and School District operate a centralized treasury under the control of the Borough, all cash management functions are handled by the Borough except bank reconciliation of the School District zero balance payroll and accounts payable accounts and the Food Service/ Pupil Activity Fund bank account.

Total Budget for all Governmental Funds

FY04	Category	FY05
\$ 75,667,914	General Fund	\$ 81,263,357
8,309,317	Special Revenue Grants	8,745,149
4,595,448	Pupil Transportation Fund	4,598,032
2,561,081	Food Service Fund	2,965,263
260,858	Community Schools Fund	255,958
100,203	Community Theater Fund	101,046
27,308	Boarding Home Fund	27,308
\$ 91,522,129		\$ 97,956,113



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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 development of the FY05 general fund budget.

Preliminary General Fund Revenue Budget **\$73,830,297**

Allocation of fund balance	\$ 1,600,000
HB 233 addition of \$407 to base student allocation	
State revenue	4,741,669
Local effort	<u>1,091,391</u>
Total additions to revenue budget	<u>\$ 7,433,060</u>

Total Approved General Fund Revenue Budget **\$81,263,357**

Preliminary General Fund Expenditure Budget **\$80,604,717**

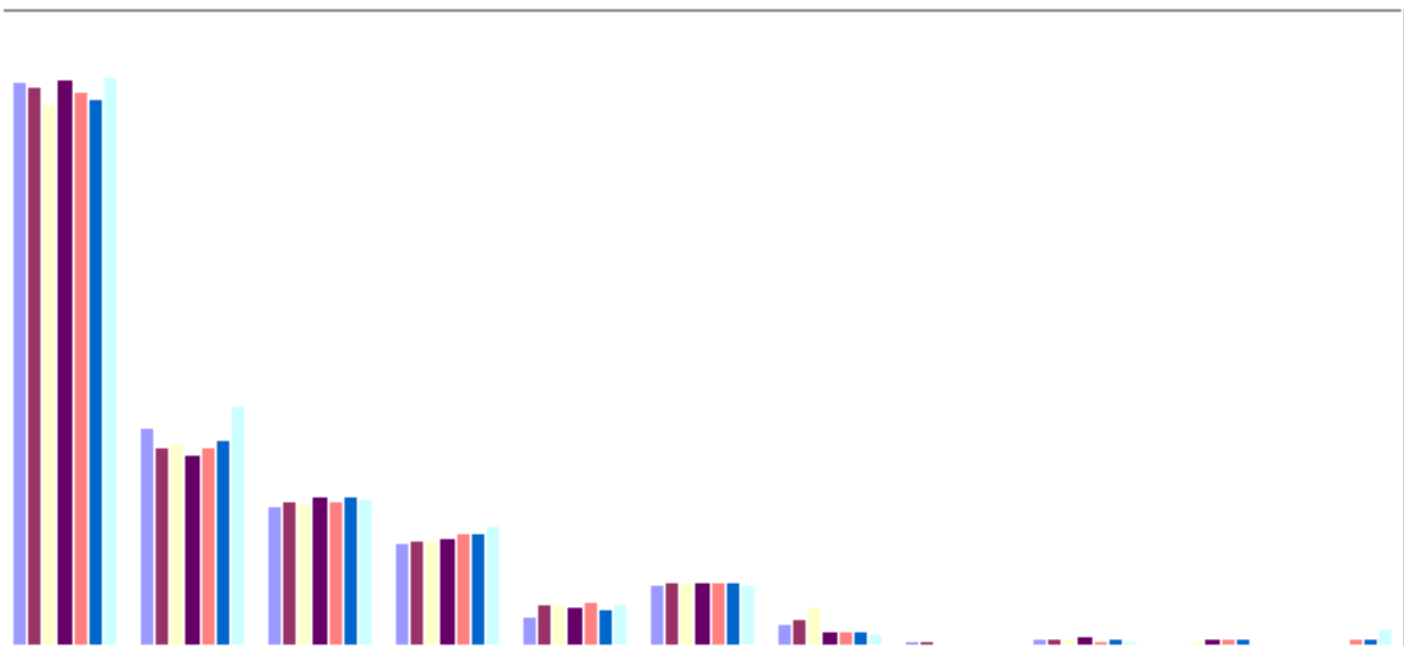
Reduce internet costs	(\$ 76,820)
Eliminate food service subsidy	(126,521)
Reduce curriculum adoption	(484,356)
Reduce Connections supplies and equipment	(219,631)
Cocurricular Program net adjustment	(64,781)
Net Change to unallocated budget	(90,758)
Staff adjustments:	
Reduce Quest Program: 5.25 FTE	(301,093)
Reduce District Office: 2.00 FTE	(99,716)
Reduce District Media Center: .50 FTE	(28,676)
Reduce district wide staff: .95 FTE	(54,483)
Increase secretary staffing formula from 140 to 160 at high schools: 2.50 FTE	(90,293)
Reduce site administrators: 5.00 FTE	(286,755)
Health care cost adjustment per Collective Bargaining Agreements	271,365
Charter school adjustments	837,000
Summer school funding	222,468
Unallocated staff assignments	1,080,212
KPB In-Kind budget adjustments	<u>171,478</u>
Net change to expenditure budget	<u>\$ 658,640</u>

Total Approved General Fund Expenditure Budget **\$81,263,357**

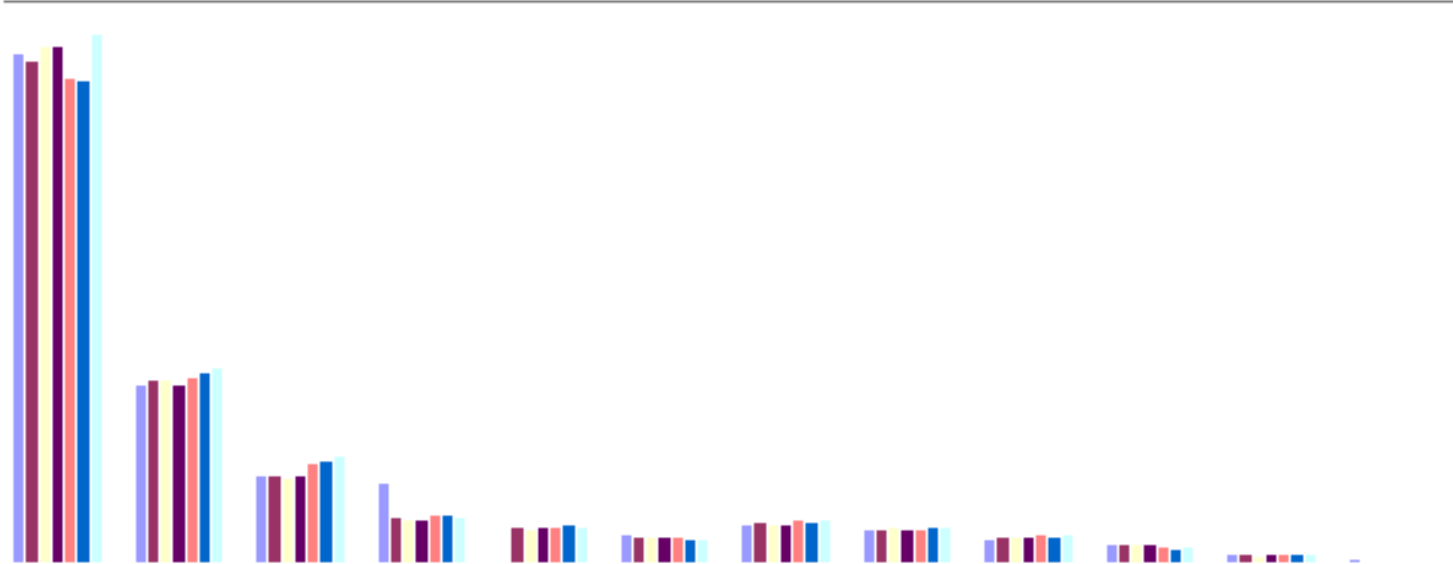
The following graph depicts the functional allocation of the FY05 general fund budget in accordance with the Alaska Chart of Accounts.



The following chart reflects audited expenditures (FY00 – FY03) by object categories and the budgets for both FY04 (Original and Revised) and FY05.



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



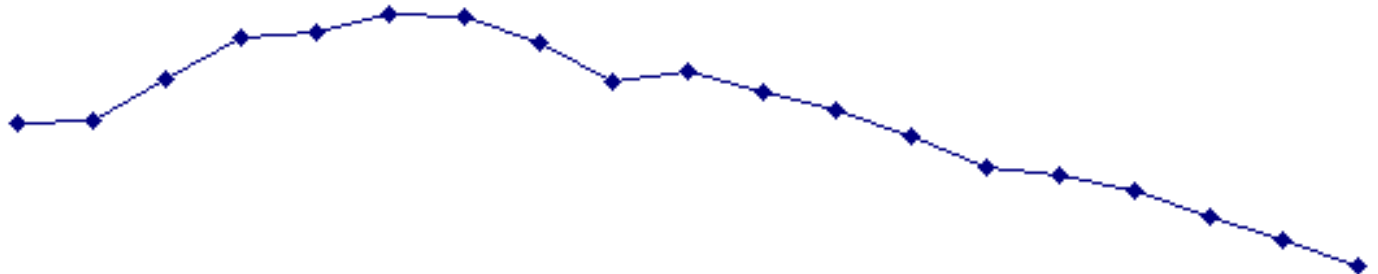
Informational Component

Enrollment History and Projections

Kenai Peninsula Borough School District - History and Projections

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
91/92	78	791	841	821	795	840	764	788	699	714	663	616	567	602	9,579	
92/93	76	711	796	818	787	772	833	756	786	712	741	651	573	586	9,598	0.20%
93/94	72	725	751	791	837	833	802	845	769	796	728	731	624	602	9,906	3.21%
94/95	63	778	775	760	792	886	843	823	855	790	830	749	663	619	10,226	3.23%
95/96	44	750	790	776	771	792	865	840	848	852	810	791	696	645	10,270	0.43%
96/97	50	736	742	800	781	788	800	887	863	829	922	790	746	662	10,396	1.23%
97/98	48	703	735	740	783	797	801	808	912	846	858	879	742	732	10,384	-0.12%
98/99	46	644	716	752	731	785	796	821	813	883	875	790	796	731	10,179	-1.97%
99/00	62	604	682	721	751	727	757	810	835	809	883	803	699	750	9,896	-2.78%
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.68%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	604	575	648	668	697	736	794	785	817	905	846	752	745	9,661	-1.41%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-2.01%
04/05	0	606	550	639	557	649	662	693	771	811	817	849	790	748	9,230	-2.50%
05/06	0	597	625	547	634	556	631	649	714	789	858	791	878	791	9,174	-0.61%
06/07	0	602	609	622	523	617	555	621	669	732	841	830	813	879	9,045	-1.41%
07/08	0	606	609	605	617	525	616	545	644	687	775	816	854	814	8,845	-2.21%
08/09	0	602	610	605	600	602	524	606	563	662	723	749	844	854	8,676	-1.91%
09/10	0	604	609	607	600	599	601	514	626	581	699	693	775	845	8,485	-2.20%

District annual enrollment change: FY92 through FY10



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. We hope to reenroll 30% of our resident students currently enrolled in external public programs.



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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 \$1.7 million in additional maintenance support for the school district for FY05.

Soffit replacement at Nikolaevsk School	\$ 275,000
Roofing replacement at Kenai Central High School	200,000
Area wide facilities	
Flooring replacement	125,000
Asbestos abatement/build back	100,000
Electrical upgrades/ballast replacement	125,000
HVAC/DDC system upgrades	75,000
Asphalt/sidewalk/curbing repair/replacement	75,000
Water quality	450,000
ADA handicap improvements	100,000
Playground equipment upgrades	<u>125,000</u>
Total	<u>\$1,650,000</u>



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Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter approved debt and decreased for the tax equivalent of vehicle and boat taxes collected by means other than the ad valorem property tax. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate, which could be levied for FY05, is 8.13 mills. The approved tax rate for FY05 is 6.5 mills. The Borough has responsibility for the levy and collection of taxes supporting the subordinate entities. Historically, the Borough has been extremely accommodating by providing the maximum operating fund revenue permissible to the District. The net effect for a taxpayer with a \$100,000 home and a 6.5 mill tax rate is a \$650 annual contribution for the combined operation of the Borough government and the School District.

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

Performance Results

Each year the Kenai Peninsula Borough School District assesses student achievement using a variety of measures: the Terra Nova (CAT/6), the Analytic Writing Assessment (AWA), the Alaska Benchmark Tests, High School Graduation Qualifying Exam (HSGQE), Dynamic Indicators of Basic Early Literacy Skills (DIBELS), Curriculum Based Measurement (CBM). Some district students also take the Scholastic Aptitude Test (SAT) and the American College Test (ACT). These tests measure skills, knowledge, and performance in different ways. The information about program and individual learner strengths is used at the building and classroom levels to develop instructional goals for improvement. The following data provides information regarding the performance of District students as well as a comparison of the performance of district students with students across the state. These results are from assessments administered during the FY04 school year.

Terra Nova (CAT/6) – This year the Alaska Department of Education and Early Development required testing of students in grades 4, 5, 7, and 9 using the achievement test, Terra Nova (CAT/6). The tests were administered in the spring of 2004. It is a state mandated assessment in the areas of Reading, Language Arts, and Mathematics.

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

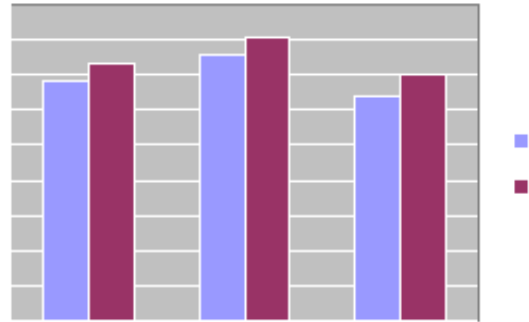
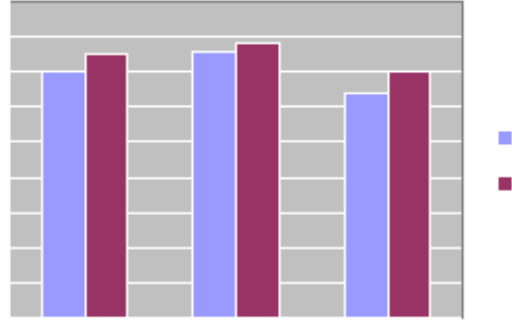
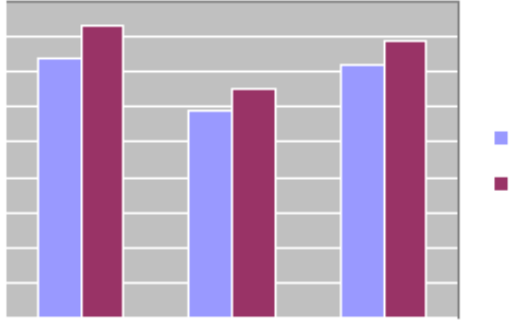
The district wide group scores and the individual student scores are reported as percentile scores. Both group and individual percentile scores are based upon the number of right answers in each section of the test. For example, a student with a score in the 69th percentile indicates that the student 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 th grade	62	59	60
5 th grade	62	58	54
7 th grade	63	60	63
9 th grade	66	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 far below proficient. The graphs indicate the percentage of students in the proficient or advanced categories.

% Advanced/Proficient for Spring 2004

	Reading	Writing	Math
Benchmark I – Grade 3	83	65	79
Benchmark II – Grade 6	78	83	70
Benchmark III – Grade 8	73	81	70



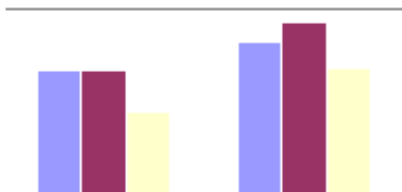
Alaska High School Graduation Qualifying Examination (HSGQE) - This is a state mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. There are three types of questions 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 2005 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 2003

	Reading	Writing	Math
HSGQE Grade 11	54	54	36
HSGQE Grade 12	66	74	55

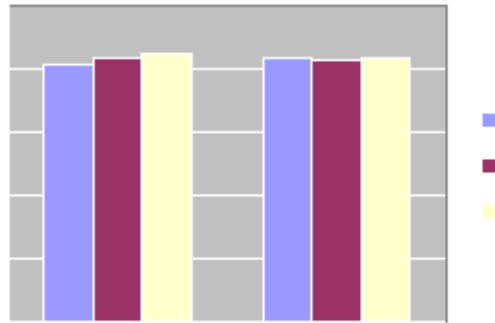
% Proficient for Spring 2004

	Reading	Writing	Math
HSGQE Grade 10	78	89	76
HSGQE Grade 11	41	60	39
HSGQE Grade 12	41	48	50

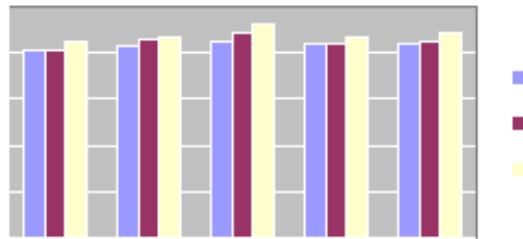


Dynamic Indicators of Basic Early Literacy Skills (DIBELS) and Curriculum Based Measurement (CBM) – These are specific procedures for assessing basic skills in reading. Students in grades K-3 are assessed three times each year. Research shows that there is a very strong connection between phonological 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 Analytic Writing Assessment report is formatted to provide information by district and school. The report indicates numbers and percentages of students that are scoring above or below a 3.0 score.



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 representing an annual 2% decline.
- 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.

\$4,696,692,655

\$33,421,775	\$32,730,552	\$32,917,441	\$32,490,956
\$33,421,775	\$32,730,803	\$32,917,441	\$32,490,956
450,000	450,000	450,000	450,000
\$44,837,905	40,833,682	39,616,781	35,692,450
222,468	238,379	230,588	226,262
341,209	341,209	341,209	341,209
275,000	200,000	200,000	200,000
115,000	115,000	115,000	115,000
1,600,000	-	-	-
\$58,940,844	\$54,332,040	\$53,579,133	\$50,420,320
2,814,553	2,594,473	2,558,520	2,407,680
892,129	822,370	810,974	763,162
2,638,811	2,432,473	2,398,765	2,257,343
14,741,801	13,589,085	13,400,774	12,610,717
1,235,219	1,138,633	1,122,854	1,056,655
-	-	-	-



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Acknowledgments

The preparation of this budget could not be accomplished without the efficient and dedicated services of the entire staff of the finance department and the cooperation of the building administrators, site based councils, staff, and the Budget Review Committee. We would like to express our appreciation to all the people who assisted in the preparation of this budget. We thank you, the Board of Education, for your interest and support in planning and conducting the financial operations of the School District in a responsible and progressive manner. We would also like to acknowledge the student efforts, particularly Dylan Vester and Brandi Denna, of the art department at Soldotna 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,

A handwritten signature in cursive script that reads "Donna Peterson".

Dr. Donna Peterson
Superintendent

Mrs. Melody Douglas, RSBO
Chief Financial Office



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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 2003-2004.

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

William F. Hill

Gene W. Miller

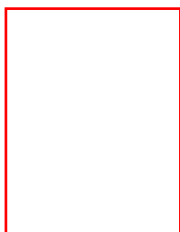
Willie K. Hill
President

James W. Miller
Executive Director

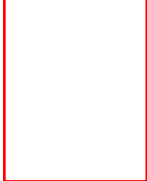
School Administration and Management

School Administrators 2004-2005

Aurora Borealis Charter	Mr. Larry Nauta	Nikolaevsk	Ms. Sharon Conley
Chapman	Mr. John Cook	Ninilchik	Mr. Terry Martin
Connections	Mr. Erling Hofseth	Nikiski North Star	Ms. Lori Manion
Cooper Landing	Mr. Mark Norgren	Paul Banks	Mr. Benny Abraham
Fireweed Academy Charter	Charter School Council	Port Graham	Mr. Darrell Johnston
Homer High	Dr. Ron Keffer	Razdolna	Mr. Ray Hillman
Homer Flex	Ms. Karen Wessell	Redoubt	Mr. Todd Syverson
Homer Middle	Mr. Glen Syzmoniak	Sears	Mr. Mick Wykis
		Seward	
Hope	Mr. Mark Norgren	Elementary	Mr. David Kingsland
Kachemak Selo	Mr. Randy Creamer	Seward High	Mr. Steve Pautz
Kaleidoscope Charter	Ms. Jacquie Steckel	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
Kenai Youth Facility	Dr. Roy Anderson	Spring Creek	Mr. Wayne Young
McNeil Canyon	Mr. Peter Swanson	Sterling	Ms. Christine Ermold
Montessori Charter	Ms. Mo Sanders	Susan B. English	Mr. Craig Johnson
Moose Pass	Mr. Mark Norgren	Tustumena	Mr. Ken Halverson
Mountain View	Mr. Jim Dawson	Tebughna	Mr. Matt Fischer
Nanwalek	Mr. Darrell Johnston	Voznesenka	Mr. Ray Hillman
		West Homer	
Nikiski Junior/Senior	Mr. John Owens	Elem.	Mr. Charlie Walsworth







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.

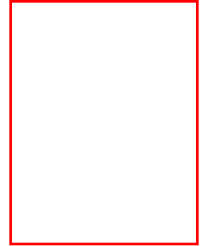
Subsequent to the formal budget adoption, the Board of Education may, by motion, transfer appropriations between major budget classifications or departments. The Superintendent may transfer amounts between line items within a major budget classification. Appropriations on annual budgets lapse at year 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) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer in excess of \$10,000 requires prior board approval.

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

The board is 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 fourteen 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.



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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Kenai Peninsula Borough School District
Combine Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2004-05
With Comparative Totals for Prior Years

	General	Special Revenue	Budget 2004-05	Budget 2003-04	Actual 2002-03	Actual 2001-02	Actual 2000-01
Revenues:							
Intergovernmental - Local	\$ 33,421,775	\$ -	\$33,421,775	\$ 31,639,309	\$ 30,618,860	\$ 30,670,786	\$ 30,343,206
Intergovernmental - State	45,060,373	4,814,555	49,874,928	47,163,277	48,960,540	48,698,033	48,159,822
Intergovernmental - Federal	275,000	9,832,628	10,107,628	9,633,273	7,917,526	7,058,878	6,116,222
Food sales	-	1,657,693	1,657,693	1,178,598	1,126,811	1,143,555	1,051,891
E-Rate	450,000	-	450,000	450,000	492,682	403,834	246,205
Earnings on Investments	341,209	-	341,209	341,209	386,694	1,846,392	-
Corporate Grants and User fees	-	377,880	377,880	378,463	245,396	254,582	342,040
Other revenues	115,000	10,000	125,000	125,000	177,601	147,887	125,374
Allocation of Fund Balance	1,600,000	-	1,600,000	476,539	-	-	-
Total Revenues	81,263,357	16,692,756	97,956,113	91,385,668	89,926,110	90,223,947	86,384,760
Other financing sources:							
Capitalized Leases	-	-	-	-	-	623,522	-
Operating transfers in	-	-	-	126,521	292,038	796,700	782,503
Total other financing sources:	-	-	-	126,521	292,038	1,420,222	782,503
Total Revenues and Other Financing Sources	81,263,357	16,692,756	97,956,113	91,512,189	90,218,148	91,644,169	87,167,263
Expenditures:							
Instruction	48,235,646	8,745,149	56,980,795	51,777,163	49,766,894	51,255,843	47,825,167
Supporting services - pupil	7,271,525	27,308	7,298,833	6,957,800	6,936,657	6,914,789	7,600,065
School administration - instruction	3,433,673	-	3,433,673	3,610,638	3,420,590	3,306,541	3,269,450
General supporting services	6,345,493	-	6,345,493	6,261,205	5,750,012	5,897,106	5,763,395
Operations and Maintenance of plant	14,741,801	-	14,741,801	14,157,039	13,601,441	13,548,988	13,226,426
Pupil activities	1,235,219	-	1,235,219	1,114,173	1,450,601	1,388,677	1,410,472
Community services	-	357,004	357,004	361,061	303,099	291,872	418,620
Pupil transportation	-	4,598,032	4,598,032	4,595,448	4,880,513	4,568,914	4,404,164

Food service	<u>-</u>	<u>2,965,263</u>	<u>2,965,263</u>	<u>2,561,081</u>	<u>2,511,955</u>	<u>2,356,096</u>	<u>2,386,471</u>
Total Expenditures	<u>81,263,357</u>	<u>16,692,756</u>	<u>97,956,113</u>	<u>91,395,608</u>	<u>88,621,762</u>	<u>89,528,826</u>	<u>86,304,230</u>
Other Financing Uses:							
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,521</u>	<u>292,038</u>	<u>796,700</u>	<u>782,503</u>
Total Expenditures and Other Financing Uses	<u>81,263,357</u>	<u>16,692,756</u>	<u>97,956,113</u>	<u>91,522,129</u>	<u>88,913,800</u>	<u>90,325,526</u>	<u>87,086,733</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,940)</u>	<u>1,304,348</u>	<u>1,318,643</u>	<u>80,530</u>
Fund Balances, Beginning of Year as previously reported	7,009,898	117,005	7,126,903	7,136,843	5,832,495	2,827,786	2,747,256
Restatement of Compensated Absences (GASBI 6)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,686,066</u>	<u>-</u>
Adjusted Fund Balance, Beginning of Ye	<u>7,009,898</u>	<u>117,005</u>	<u>7,126,903</u>	<u>7,136,843</u>	<u>5,832,495</u>	<u>4,513,852</u>	<u>2,747,256</u>
Fund Balances, End of Year	<u><u>\$ 7,009,898</u></u>	<u><u>\$ 117,005</u></u>	<u><u>\$ 7,126,903</u></u>	<u><u>\$ 7,126,903</u></u>	<u><u>\$ 7,136,843</u></u>	<u><u>\$ 5,832,495</u></u>	<u><u>\$ 2,827,786</u></u>



Kenai Peninsula Borough School District
Budget Of Revenues, Expenditures And
Changes In Fund Balance
General Fund
Fiscal Year 2004 - 2005
With Comparative Totals for Prior Years

	Budget 2004-05	Current Budget 2003-04	Actual 2002-03	Actual 2001-02	Actual 2000-01
Revenues:					
Intergovernmental - Local	\$ 33,421,775	\$ 31,639,309	\$ 30,618,860	\$ 30,189,118	\$ 29,628,226
Intergovernmental - State	45,060,373	42,370,857	43,992,698	43,948,821	42,536,731
Intergovernmental - Federal	275,000	275,000	279,021	235,236	211,710
Food sales	-	-	-	-	-
E-Rate	450,000	450,000	492,682	403,834	246,205
Earnings on Investments	341,209	341,209	386,694	1,846,392	-
Other revenues	115,000	115,000	160,461	132,348	106,299
Allocation of Fund Balance	1,600,000	476,539	-	-	-
Total Revenues	81,263,357	75,667,914	75,930,416	76,755,749	72,729,171
Other financing sources:					
Operating transfers in	-	-	102,994	1,299,495	542,104
Total Revenues and Other Financing Sources	81,263,357	75,667,914	76,033,410	78,055,244	73,271,275
Expenditures:					
Instruction	48,235,646	43,467,846	43,095,279	45,466,867	42,485,644
Supporting services - pupil	7,271,525	6,930,492	6,923,103	6,898,923	7,001,387
School Administration - Instruction	3,433,673	3,610,638	3,420,590	3,306,541	3,269,450
General supporting services	6,345,493	6,261,205	5,750,012	5,897,106	5,763,395
Operations and Maintenance of plant	14,741,801	14,157,039	13,601,441	13,548,988	13,226,426
Pupil activities	1,235,219	1,114,173	1,450,601	1,388,677	1,410,472
Total Expenditures	81,263,357	75,541,393	74,241,026	76,507,102	73,156,774
Other Financing Uses:					
Operating transfers out	-	126,521	189,044	120,727	240,399
Total Expenditures and Other Financing Uses	81,263,357	75,667,914	74,430,070	76,627,829	73,397,173
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	1,603,340	1,427,415	(125,898)
Fund Balances, Beginning of Year as previously reported	7,009,898	7,009,898	5,406,558	2,293,077	2,418,975

Restatement of Compensated Abs

Absences (GASBI 6)	-	-	-	1,686,066	-
Residual Equity Transfers	-	-	-	-	-
Fund Balances, Beginning of Year as restated	<u>7,009,898</u>	<u>7,009,898</u>	<u>5,406,558</u>	<u>3,979,143</u>	<u>2,418,975</u>
Fund Balances, End of Year	<u><u>\$ 7,009,898</u></u>	<u><u>\$ 7,009,898</u></u>	<u><u>\$ 7,009,898</u></u>	<u><u>\$ 5,406,558</u></u>	<u><u>\$ 2,293,077</u></u>



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

General Fund Revenue

<u>2000-01 Actual</u>	<u>2001-02 Actual</u>	<u>2002-03 Actual</u>	<u>Revenue Source</u>	<u>Original 2003-04 Budget</u>	<u>Current 2003-04 Budget</u>	<u>2004-05 Budget</u>	<u>Change</u>	<u>% of Chg</u>
General Fund Revenue:								
\$ 5,903,320	\$6,086,948	\$6,092,718	Borough In-Kind	\$6,405,124	\$6,405,124	\$6,956,156	\$ 551,032	9
23,724,906	24,102,170	24,526,142	Borough Appropriation	25,220,999	25,234,185	26,465,619	1,231,434	5
-	1,846,392	386,694	Interest	341,209	341,209	341,209	-	-
246,205	403,834	492,682	E-Rate	450,000	450,000	450,000	-	-
59,157	47,960	26,000	Rentals	65,000	65,000	65,000	-	-
47,142	84,388	134,461	Miscellaneous	50,000	50,000	50,000	-	-
-	-	-	Allocation of Fund Bal	-	476,539	1,600,000	1,123,461	236
<u>29,980,730</u>	<u>32,571,692</u>	<u>31,658,697</u>	Total Local Revenue	<u>32,532,332</u>	<u>33,022,057</u>	<u>35,927,984</u>	<u>2,905,927</u>	9
State Revenue:								
42,231,591	42,482,522	41,361,048	Foundation Program	42,083,316	42,140,648	44,837,905	2,697,257	6
-	1,149,974	2,346,338	Learning Opportunity	229,988	230,209	222,468	(7,741)	-
<u>305,140</u>	<u>316,325</u>	<u>285,312</u>	Tuition	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>42,536,731</u>	<u>43,948,821</u>	<u>43,992,698</u>	Total State Revenue	<u>42,313,304</u>	<u>42,370,857</u>	<u>45,060,373</u>	<u>2,689,516</u>	6
Federal Revenue:								
211,710	235,236	279,021	Medicaid	200,000	275,000	275,000	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Public Law 874	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>211,710</u>	<u>235,236</u>	<u>279,021</u>	Total Federal Revenue	<u>200,000</u>	<u>275,000</u>	<u>275,000</u>	<u>-</u>	-
<u>72,729,171</u>	<u>76,755,749</u>	<u>75,930,416</u>	Total General Fund	<u>75,045,636</u>	<u>75,667,914</u>	<u>81,263,357</u>	<u>5,595,443</u>	7



Kenai Peninsula Borough School District
Districtwide Budget Summary by Object for Expense Accounts
General Fund
06/07/04

Actual Expenditures Fiscal 01	Actual Expenditures Fiscal 02	Actual Expenditures Fiscal 03	Original Appropriation Fiscal 04	Revised Appropriation Fiscal 04	Description	Recommended Fiscal 2005	Modified Recommended Fiscal 2005	Difference Between Fiscal 2004 and Revised Appropriation +/-	PCT +/-
\$ 101,500	\$ 102,988	\$ 104,500	\$ 106,000	\$ 106,000	3110 Superintendent	\$ 106,000	\$ 107,500	1,500	1
180,300	185,111	186,312	184,775	187,198	3120 Assistant Superintendent - Certified	187,198	193,202	6,004	3
2,512,460	2,632,346	2,722,977	2,756,985	2,793,068	3130 Principal/Assistant Principal	2,759,771	2,535,287	(257,781)	(9)
640,109	691,736	742,147	742,714	727,981	3140 Director/Coordinator - Certified	751,722	716,922	(11,059)	(2)
26,736,897	27,278,849	27,411,064	26,189,764	26,785,532	3150 Teachers	28,067,749	29,118,440	2,332,908	9
488,566	466,727	469,980	594,292	594,292	3161 Extra-Duty Compensation Certified	596,841	641,841	47,549	8
40,376	49,937	39,566	77,074	36,832	3162 Emolument	18,499	18,499	(18,333)	(50)
355,717	361,785	397,950	393,219	392,681	3171 Substitute Certified w/Certificate	379,160	365,898	(26,783)	(7)
25,293	11,855	31,971	2,500	2,500	3172 Temporary Certified w/Certificate	2,500	2,500	-	-
177,728	130,816	158,646	126,980	117,582	3173 Long Term Substitute - Certified	115,090	115,090	(2,492)	(2)
4,150,376	4,085,003	4,158,104	4,645,751	4,000,459	3180 Specialists - Certified	4,275,933	3,970,177	(30,282)	(1)
105,340	45,899	112,629	119,149	124,525	3190 Leave - Certified	120,664	120,664	(3,861)	(3)
81,282	114,846	93,156	93,324	96,099	3211 Assistant Superintendent - Support	96,099	99,101	3,002	3
163,230	140,264	86,055	86,801	88,806					
588,486	574,263	608,198	662,939	639,384	3220 Specialist - Nurse	695,407	685,717	46,333	7
1,634,314	1,591,989	1,637,868	1,749,715	1,839,958	3230 Tutors/Aides	1,923,736	1,937,620	97,662	5
3,008,591	3,427,659	3,608,436	3,553,317	3,693,774	3240 Support Staff	3,829,870	3,686,132	(7,642)	(0)
2,421,045	2,440,619	2,525,675	2,378,665	2,546,796	3250 Maintenance/Custodians	2,572,983	2,554,972	8,176	0
39,763	46,953	47,169	-	-	3272 Activity Bus Driver	-	-	-	-
218,468	210,431	224,127	307,586	304,147	3291 Substitute - Support	246,335	242,844	(61,303)	(20)
240,355	255,253	265,135	155,122	155,122	3292 Extra-Duty Compensation Support	152,706	152,706	(2,416)	(2)
67,294	63,230	78,845	67,722	67,722	3293 Long Term Substitute - Support	67,722	87,722	20,000	30
179,644	196,825	124,097	123,654	124,846	3294 Temporary Salaries - Support	138,413	138,413	13,567	11
59,963	50,146	38,485	39,680	41,667	3295 Overtime - Support	45,480	45,480	3,813	9
297,596	337,948	294,534	207,640	203,044	3296 Substitute Certified w/o Certificate	200,957	120,870	(82,174)	(40)
-	-	120	-	-	3297 Officials	-	-	-	-
126,741	60,408	51,339	9,858	9,858	3300 Leave - Support	14,584	14,584	4,726	48
5,912,876	6,501,616	6,543,154	6,459,573	7,092,978	3511 Health Care Costs	7,044,690	7,324,756	231,778	3
110,734	114,629	129,318	129,479	129,672	3512 Life Insurance	136,144	136,673	7,001	5
106,839	95,065	101,077	136,169	136,722	3520 Unemployment Insurance	142,439	142,549	5,827	4
361,784	374,976	397,685	513,572	509,701	3541 Fica Medicare (TRS)	534,953	539,323	29,622	6
710,844	734,967	756,388	761,765	786,955	3542 Fica Contribution	810,351	792,880	5,925	1
4,738,871	5,018,909	3,932,028	4,249,988	4,225,772	3550 TRS Retirement	5,902,741	5,975,270	1,749,498	41
605,858	620,241	437,928	583,907	608,444	3560 PERS Retirement	1,093,430	1,074,931	466,487	77
95,055	247,970	290,260	362,535	246,956	4100 Professional-Technical Service	81,868	81,868	(165,088)	(67)
26,000	26,000	26,000	25,000	26,000	4121 In Kind Professional -Technical Audit	26,000	26,500	500	2
81,140	84,183	115,711	82,700	82,700	4140 Professional-Technical Legal	82,700	82,700	-	-
13,584	5,866	2,412	8,438	168,638	4150 Professional -Technical Medical	5,938	5,938	(162,700)	(96)
339,517	364,944	345,040	381,817	396,005	4200 Travel	371,871	371,871	(24,134)	(6)
195,657	192,749	231,225	8,000	12,500	4250 Extracurricular Travel	7,500	7,500	(5,000)	(40)
152,541	151,806	151,808	167,921	167,921	4310 Water And Sewage	167,870	154,138	(13,783)	(8)
120,722	130,799	122,605	133,237	133,237	4320 Garbage	129,275	129,275	(3,962)	(3)
77,725	79,465	90,863	69,015	73,805	4331 Postage	72,490	72,490	(1,315)	(2)
492,335	516,524	444,574	458,381	468,106	4332 Telephone	485,175	485,175	17,069	4
41,232	44,537	44,064	43,892	46,410	4350 In Kind Utilities	46,410	47,338	928	2
2,118,183	2,350,493	2,354,139	2,344,664	2,344,664	4360 Electricity	2,309,522	2,313,627	(31,037)	(1)
1,001,242	1,008,011	964,683	937,846	937,846	4380 Fuel For Heating	925,621	930,621	(7,225)	(1)
8,490	10,200	9,638	6,125	6,125	4401 Freight Costs	6,125	6,125	-	-
303,660	474,930	561,482	495,499	504,350	4402 Purchased Service	595,926	519,106	14,756	3
71,260	79,599	77,858	70,767	78,851	4403 In Kind Custodial	78,851	90,377	11,526	15
5,102,267	5,004,063	4,931,195	4,900,717	5,033,417	4404 In Kind Maintenance	5,033,417	5,259,932	226,515	5
251,955	258,645	208,834	230,859	232,300	4408 Purchased Service - Copier	227,515	227,515	(4,785)	(2)
49,432	62,748	52,439	51,925	51,925	4409 Purchased Service - Riso	51,925	51,925	-	-
135,669	135,613	135,786	125,785	130,992	4410 Rental	128,829	128,829	(2,163)	(2)
147,350	98,155	168,966	188,701	184,263	4430 Repair & Maintenance Agreement	198,009	198,009	13,746	7
701,020	838,581	879,790	1,225,899	1,220,446	4471 In Kind Insurance	1,600,000	1,532,009	311,563	26
2,472,361	2,550,461	2,553,110	2,807,416	2,210,759	4501 Supplies	3,127,308	2,677,595	466,836	21
124,387	125,992	123,511	124,840	126,278	4502 Discretionary Material	125,740	126,596	318	0
(2,052)	51,490	(83,949)	-	-	4560 Inventory Adjustment	-	-	-	-
13,105	12,902	14,187	12,162	12,642	4580 Gas And Oil	12,862	12,862	220	2
13,950	13,320	13,725	14,040	17,100	4850 Stipends	17,100	17,100	-	-
113,792	119,421	96,758	295,086	248,869	4901 Other Expenses	276,549	593,984	345,115	139
68,324	58,531	77,758	88,000	95,500	4902 Career Development	95,500	95,500	-	-

31,880	31,517	32,535	36,124	34,740	4903 Professional Dues	34,184	34,184	(556)	(2)
27,854	19,221	19,139	35,200	35,200	4904 Physical Exam Reimbursement	35,000	35,000	(200)	(1)
-	-	-	-	-	4905 Other - Contingency	-	300,000	300,000	-
(167,841)	(188,994)	(219,112)	56,646	70,100	4950 Indirect Costs	74,173	91,533	21,433	31
104,758	820,996	244,603	231,999	274,259	5101 Equipment	205,150	205,150	(69,109)	(25)
1,640,980	1,712,075	642,726	688,200	698,372	5102 Equipment-Technology	719,964	600,760	(97,612)	(14)
240,399	120,727	189,044	126,521	126,521	5520 Transfer To Other	126,521	-	(126,521)	(100)
<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$75,045,636</u>	<u>\$75,667,914</u>	Fund Total	<u>\$ 80,604,717</u>	<u>\$ 81,263,357</u>	<u>\$ 5,955,443</u>	7



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Kent Peninsula Borough School District
Summary of Object Codes By Fund/Function/Location
2004-2005 Budget

Kent Peninsula Borough School District
Summary of Object Codes By Fund/Function/Location
2004-2005 Budget

Table with columns for Fund, Function, Location, and various object codes (3150, 3162, 3171, 3173, 3230, 3240, 3291, 3294, 3295, 3296, 3500, 4100, 4200, 4250, 4331, 4401, 4402, 4408, 4409, 4430, 4501, 4502, 4901, 4902, 4904, 4905, 5101, 5102). Rows list various schools and departments like Aurora Borealis Charter, Chapman Elem., Cooper Landing Elem., etc.

Summary row for the Kent Peninsula Borough School District data, showing totals for each column.



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Kenai Peninsula Borough School District
Summary Of Object Codes By Fund/Function/Location
2004-2005 Budget

FUND - 100 - General Fund

FUNCTION - 4120 Bilingual Instruction

	3171 Subs. Certified	3180 Specialist Certified	3230 Tutors Aides	3240 Support Staff	3291 Subs. Support	3296 Sub Cert. w/o Cert	3500 Fringe Benefits	4100 Prof. Tech Service	4200 Travel	4331 Postage	4332 Telephone
92 Grants	\$ 150	\$ 63,460	\$ 123,463	\$ 13,971	\$ 3,617	\$ 150	\$ 94,970	\$ 844	\$ 4,175	\$ 25	\$ 1,200
56 Kachemak Selo Elem./High	-	-	47,439	-	1,089	-	24,042	-	-	-	-
47 McNeil Canyon Elem.	-	-	9,820	-	253	-	5,351	-	-	-	-
34 Nanwalek Elem./High	-	-	22,650	-	507	-	11,308	-	-	-	-
38 Nikolaevsk Elem./High	-	-	47,959	-	1,014	-	23,147	-	-	-	-
40 Port Graham Elem./High	-	-	13,434	-	288	-	6,537	-	-	-	-
49 Razdolna Elem./High	-	-	22,650	-	507	-	11,308	-	-	-	-
53 Voznesenka Elem./High	-	-	68,293	-	1,521	-	33,989	-	-	-	-
96 Unallocated	-	-	-	-	-	-	-	-	-	-	-
	<u>\$ 150</u>	<u>\$ 63,460</u>	<u>\$ 355,708</u>	<u>\$ 13,971</u>	<u>\$ 8,796</u>	<u>\$ 150</u>	<u>\$ 210,652</u>	<u>\$ 844</u>	<u>\$ 4,175</u>	<u>\$ 25</u>	<u>\$ 1,200</u>

	4402 Purch. Svcs.	4408 Purc. Svcs. Copies	4410 Rental	4501 Supplies	4502 Discret. Materials	4901 Other Expenses	5101 Equipment	Totals
92 Grants	\$ 750	\$ 210	\$ 150	\$ 5,638	\$ 1,700	\$ 580	\$ 325	\$ 315,378
56 Kachemak Selo Elem./High	-	-	-	-	-	-	-	72,570
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	15,424
34 Nanwalek Elem./High	-	-	-	-	-	-	-	34,465
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	72,120
40 Port Graham Elem./High	-	-	-	-	-	-	-	20,259
49 Razdolna Elem./High	-	-	-	-	-	-	-	34,465
53 Voznesenka Elem./High	-	-	-	-	-	-	-	103,803
96 Unallocated	-	-	-	-	-	-	-	-
	<u>\$ 750</u>	<u>\$ 210</u>	<u>\$ 150</u>	<u>\$ 5,638</u>	<u>\$ 1,700</u>	<u>\$ 580</u>	<u>\$ 325</u>	<u>\$ 668,484</u>



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Kenai Peninsula Borough School District
Summary Of Object Codes By Fund/Function/Location
2004-2005 Budget

FUND - 100 - General Fund

FUNCTION - 4130 Gifted/Talented Instruction

LOCATION	3171 Subs. Certified	3180 Specialist Certified	3296 Sub Cert w/o Cert	3500 Fringe Benefits	4100 Pro-Tech Serv.	4200 Travel	4501 Supplies	4502 Discret. Materials	4901 Other Expenses	Totals
31 Chapman Elem.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
06 Homer High	-	-	-	-	-	-	-	-	-	-
13 Homer Middle	-	-	-	-	-	-	-	-	-	-
48 K-Beach Elem.	-	-	-	-	-	-	-	-	51	51
11 Kenai Middle	-	-	-	-	-	-	200	-	-	200
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	-	-
51 Mountain View	-	-	-	-	-	-	1,025	-	-	1,025
10 Nikiski Mid./Sr.	-	-	-	-	-	-	600	-	-	600
52 Nikiski North Star Elem.	-	-	-	-	-	-	725	-	-	725
38 Nikolaevsk Elem./High	-	-	-	-	-	-	400	-	-	400
46 Redoubt Elem.	-	-	-	-	-	-	-	-	-	-
41 Sears Elem.	-	-	-	-	-	-	-	-	-	-
42 Seward Elem.	-	-	-	-	-	-	975	-	-	975
08 Seward High	-	-	-	-	-	-	500	-	-	500
14 Seward Middle	-	-	-	-	-	-	400	-	-	400
05 Skyview High	-	-	-	-	-	-	-	-	-	-
09 Soldotna High	-	-	-	-	-	-	200	-	-	200
12 Soldotna Middle	-	-	-	-	-	-	1,000	-	-	1,000
44 Sterling Elem.	-	-	-	-	-	-	1,225	-	-	1,225
53 Voznesenka	-	-	-	-	-	-	250	-	-	250
50 West Homer Elem.	-	-	-	-	-	-	300	-	-	300
81 Special Services	5,703	433,641	900	140,001	5,000	6,100	13,078	1,200	750	606,373
	\$ 5,703	\$ 433,641	\$ 900	# \$ 140,001	\$ 5,000	\$ 6,100	\$ 21,378	\$ 1,200	\$ 801	\$ 614,724



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Kenai Peninsula Borough School District
 Summary Of Object Codes By Fund/Function/Location
 2004-2005 Budget

FUND - 100 - General Fund

FUNCTION - 4140 Alternative Programs (Connections)

	3130	3150	3171	3240	3291	3294	3296	3500	4100	4200	4331
<u>Location</u>	Principal Asst. Prin.	Teachers	Subs. Certified	Support Staff	Subs. Support	Temp. Salaries Support	Sub Cert w/o Cert	Fringe Benefits	Pro-Tech Services	Travel	Postage
80 Connections	<u>\$ 70,170</u>	<u>\$344,694</u>	<u>\$ 1,200</u>	<u>\$134,240</u>	<u>\$ 2,880</u>	<u>\$ 1,000</u>	<u>\$ 1,200</u>	<u>\$ 203,973</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>	<u>\$ 6,500</u>
	<u>\$ 70,170</u>	<u>\$344,694</u>	<u>\$ 1,200</u>	<u>\$134,240</u>	<u>\$ 2,880</u>	<u>\$ 1,000</u>	<u>\$ 1,200</u>	<u>\$ 203,973</u>	<u>\$ 2,000</u>	<u>\$ 4,000</u>	<u>\$ 6,500</u>

	4332	4402	4408	4410	4430	4501	4502	4901	5101	5102	
<u>Location</u>	Telephone	Purchased Services	Purch. Svcs. Copies	Rental	Repair & Maint. Agr.	Supplies	Discret. Materials	Other Expenses	Equipment	Equipment Technology	Totals
80 Connections	<u>\$ 37,972</u>	<u>\$ 15,000</u>	<u>\$ 12,938</u>	<u>\$ 1,400</u>	<u>\$ 1,000</u>	<u>\$ 879,373</u>	<u>\$ 1,600</u>	<u>\$ 1,000</u>	<u>\$ 796</u>	<u>\$ 370,296</u>	<u>\$ 2,093,232</u>
	<u>\$ 37,972</u>	<u>\$ 15,000</u>	<u>\$ 12,938</u>	<u>\$ 1,400</u>	<u>\$ 1,000</u>	<u>\$ 879,373</u>	<u>\$ 1,600</u>	<u>\$ 1,000</u>	<u>\$ 796</u>	<u>\$ 370,296</u>	<u>\$ 2,093,232</u>



Kenai Peninsula Borough School District
Summary Of Object Codes By Fund/Function/Location
2004-2005 Budget

FUND - 100 - General Fund

FUNCTION - 4160 Vocational Education

	3150	3500	4200	4402	4410	4430	4501	4502	4901	
		Fringe				Repair &		Discret.	Other	
Location	Teachers	Benefits	Travel	Purch. Svcs.	Rental	Maint. Agr.	Supplies	Materials	Expenses	Totals
66 Homer Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,172	\$ -	\$ -	\$ 2,172
06 Homer High	29,479	10,446	-	-	-	608	7,180	134	-	47,847
56 Kachemak Selo	-	-	-	-	-	-	1,000	-	-	1,000
07 Kenai Central High	137,773	42,085	-	-	-	2,475	9,120	450	1,226	193,129
11 Kenai Middle	-	-	-	-	-	-	953	-	-	953
34 Nanwalek	-	-	-	-	-	-	300	-	-	300
10 Nikiski Mid./Sr.	78,351	23,706	-	-	468	-	7,500	250	-	110,275
02 Ninilchik Elem./High	75,018	23,104	-	-	558	-	4,695	250	-	103,625
08 Seward High	93,753	32,220	-	-	-	240	5,000	400	-	131,613
14 Seward Middle	-	-	-	-	-	210	-	-	-	210
05 Skyview High	277,574	85,675	500	63	-	-	12,750	930	-	377,492
09 Soldotna High	186,448	61,577	400	-	1,375	731	11,230	730	-	262,491
12 Soldotna Middle	180,284	56,562	-	-	-	-	10,510	628	-	247,984
03 Susan B English	-	-	-	-	-	-	625	-	-	625
01 Tebughna School	-	-	-	-	-	-	980	-	-	980
53 Voznesenka	-	-	-	-	-	-	1,000	-	-	1,000
	<u>\$ 1,058,680</u>	<u>\$ 335,375</u>	<u>\$ 900</u>	<u>\$ 63</u>	<u>\$ 2,401</u>	<u>\$ 4,264</u>	<u>\$ 75,015</u>	<u>\$ 3,772</u>	<u>\$ 1,226</u>	<u>\$1,481,696</u>



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Kenai Peninsula Borough School District
Summary Of Object Codes By Fund/Function/Location
2004-2005 Budget

FUND - 100 - General Fund

FUNCTION - 4200 Special Education - Instruction

	3150	3171	3180	3230	3291	3296	3500	4100	4200	4402	4501	4502	4901	Totals
	Teachers	Subs. Certified	Specialist Certified	Tutors Aides	Subs. Support	Sub Cert. w/o Cert.	Fringe Benefits	Pro-Tech Services	Travel	Purchased Services	Supplies	Discret. Materials	Other Expenses	
31 Chapman Elem.	\$ 110,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,220	\$ -	\$ -	\$ -	\$ 200	\$ 400	\$ -	\$ 146,185
32 Cooper Landing	-	-	-	5,689	144	-	3,063	-	-	-	-	-	-	8,896
66 Homer Flex	29,537	-	-	10,597	-	-	14,645	-	-	-	-	100	-	54,879
06 Homer High	212,736	-	-	89,633	2,028	-	114,033	-	-	-	1,437	800	-	420,667
13 Homer Middle	99,010	-	-	31,112	760	-	49,558	-	-	-	400	400	-	181,240
35 Hope Elem./High	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 Kachemak Selo Elem./High	-	-	-	1,451	40	-	829	-	-	-	250	-	-	2,570
48 K-Beach Elem.	159,256	-	-	86,868	2,028	-	96,174	-	-	-	1,200	600	-	346,126
67 Kenai Alternative	22,677	-	-	-	-	-	7,918	-	-	-	-	100	-	30,695
07 Kenai Central High	194,881	-	-	65,621	1,302	-	96,308	-	-	-	1,125	800	-	360,037
11 Kenai Middle	159,418	-	-	32,605	760	-	68,412	-	-	-	1,853	600	-	263,648
15 Kenai Youth Facility	50,049	-	-	-	-	-	16,684	-	1,500	-	-	200	-	68,433
47 McNeil Canyon Elem.	66,087	-	-	-	-	-	19,578	-	-	-	300	200	-	86,165
37 Moose Pass Elem.	-	-	-	13,434	288	-	6,537	-	-	-	50	-	-	20,309
51 Mountain View Elem.	118,129	-	-	24,449	507	-	48,289	-	-	-	2,060	400	-	193,834
34 Nanwalek Elem./High	9,985	-	-	32,506	760	-	20,383	-	-	-	300	50	-	63,984
10 Nikiski Mid./Sr.	254,800	-	-	40,259	1,014	-	105,847	-	-	-	4,150	1,000	-	407,070
38 Nikolaevsk Elem./High	38,278	-	-	23,571	507	-	24,139	-	-	-	1,100	150	-	87,745
02 Ninilchik Elem./High	107,428	-	-	10,012	253	-	40,080	-	-	-	500	400	-	158,673
52 Nikiski North Star Elem.	166,801	-	-	80,089	1,918	-	94,720	-	-	-	500	600	-	344,628
33 Paul Banks Elem.	174,793	-	-	63,769	1,521	-	87,585	-	-	-	300	600	-	328,568
40 Port Graham Elem./High	9,985	-	-	8,533	219	-	8,350	-	-	-	250	50	-	27,387
49 Razdolna	-	-	-	-	-	-	-	-	-	-	50	-	-	50
46 Redoubt Elem.	162,816	-	-	60,067	1,302	-	81,756	-	-	-	500	600	-	307,041
41 Sears Elem.	98,830	-	-	53,330	1,740	-	60,324	-	-	-	900	400	-	215,524
42 Seward Elem.	193,269	-	-	71,693	1,740	-	101,167	-	-	99	2,051	750	-	370,769
08 Seward High	127,940	-	-	21,658	507	-	53,328	-	-	-	2,674	500	-	206,607
14 Seward Middle	76,833	-	-	24,449	507	-	37,009	-	-	-	-	300	-	139,098
05 Skyview High	243,506	-	-	35,137	795	-	99,859	-	-	-	1,441	1,000	-	381,738
43 Soldotna Elem.	160,229	-	-	73,347	2,028	-	86,914	-	-	-	800	600	-	323,918
09 Soldotna High	302,872	-	-	148,527	3,295	-	166,673	-	-	-	3,600	1,000	-	625,967
12 Soldotna Middle	312,922	-	-	90,017	2,028	-	147,491	-	-	-	4,580	1,200	-	558,238
04 Spring Creek	-	-	-	-	-	-	-	10,000	3,088	-	-	-	-	13,088
44 Sterling Elem.	45,353	-	-	24,449	507	-	27,503	-	-	-	500	200	-	98,512
03 Susan B English	19,968	-	-	18,488	472	-	17,443	-	-	-	500	100	-	56,971
01 Tebughna School	-	-	-	19,137	432	-	9,602	-	-	-	-	-	-	29,171
45 Tustumena Elem.	108,651	-	-	22,962	564	-	47,052	-	-	-	1,100	400	-	180,729
53 Voznesenka Elem./High	43,997	-	-	33,100	726	-	31,915	-	-	-	150	200	-	110,088
50 West Homer Elem.	152,494	-	-	41,569	1,014	-	72,342	-	-	-	1,200	600	-	269,219
81 Special Services	322,885	50,500	45,373	48,841	1,233	1,200	158,020	8,875	30,355	2,734	28,457	1,600	14,750	714,823
	<u>\$4,356,780</u>	<u>\$ 50,500</u>	<u>\$ 45,373</u>	<u>\$1,406,969</u>	<u>\$ 32,939</u>	<u>\$ 1,200</u>	<u>\$2,156,750</u>	<u>\$ 18,875</u>	<u>\$ 34,943</u>	<u>\$ 2,833</u>	<u>\$ 64,478</u>	<u>\$ 16,900</u>	<u>\$ 14,750</u>	<u>\$8,203,290</u>

Kenai Peninsula Borough School District
 Summary Of Object Codes By Fund/Function/Location
 2004-2005 Budget

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

		3140	3150	3171	3180	3230	3240	3291	3296	3500	4100	4150	4200	4331	4332
	Location	Director Coordinator	Teachers	Subs. Certified	Specialists Certified	Tutors/ Aides	Support Staff	Subs. Support	Sub Cert w/o Cert	Fringe Benefits	Pro-Tech Services	Pro-Tech Medical	Travel	Postage	Telephone
31	Chapman Elem.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	K-Beach Elem.	-	-	-	63,429	-	-	-	-	19,099	-	-	-	-	-
47	McNeil Canyon	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Mountain View Elem.	-	-	-	64,786	-	-	-	-	19,343	-	-	-	-	-
33	Paul Banks Elem.	-	-	-	64,786	-	-	-	-	19,343	-	-	-	-	-
46	Redoubt Elem.	-	-	-	45,353	-	-	-	-	15,836	-	-	-	-	-
41	Sears Elem.	-	-	-	46,710	21,658	-	-	-	27,149	-	-	-	-	-
42	Seward Elem.	-	-	-	64,786	-	-	-	-	19,343	-	-	-	-	-
08	Seward High	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09	Soldotna High	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Soldotna Elem.	-	-	-	48,063	29,476	-	-	-	28,957	-	-	-	-	-
44	Sterling Elem.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Tustumena	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	West Homer	-	-	-	46,710	-	-	-	-	16,081	-	-	-	-	-
81	Special Services	236,894	67,362	6,415	1,490,006	-	88,857	1,728	4,647	617,885	3,848	3,938	58,635	1,275	6,700
		<u>\$ 236,894</u>	<u>\$ 67,362</u>	<u>\$ 6,415</u>	<u>\$ 1,934,629</u>	<u>\$ 51,134</u>	<u>\$ 88,857</u>	<u>\$ 1,728</u>	<u>\$ 4,647</u>	<u>\$783,036</u>	<u>\$ 3,848</u>	<u>\$ 3,938</u>	<u>\$ 58,635</u>	<u>\$ 1,275</u>	<u>\$ 6,700</u>

		4402	4408	4430	4501	4502	4903	5101	
	Location	Purchased Services	Purch. Svcs. Copies	Repair & Maint. Agr.	Supplies	Discret. Materials	Profess. Dues	Equipment	Totals
31	Chapman Elem.	\$ -	\$ -	\$ -	\$ 260	\$ -	\$ -	\$ -	\$ 260
48	K-Beach Elem.	-	-	-	-	200	-	-	82,728
47	McNeil Canyon	-	-	-	300	-	-	-	300
51	Mountain View Elem.	-	-	-	1,080	200	-	-	85,409
33	Paul Banks Elem.	-	-	-	-	200	-	-	84,329
46	Redoubt Elem.	-	-	-	-	200	-	-	61,389
41	Sears Elem.	-	-	-	1,080	200	-	-	96,797
42	Seward Elem.	-	-	-	1,590	200	-	-	85,919
08	Seward High	-	-	-	560	-	-	-	560
43	Soldotna Elem.	-	-	-	520	200	-	-	720
09	Soldotna High	-	-	-	522	-	-	-	107,018
44	Sterling Elem.	-	-	-	1,080	-	-	-	1,080
45	Tustumena	-	-	-	260	-	-	-	260
50	West Homer Elem.	-	-	-	400	200	-	-	63,391
81	Special Services	450	6,917	3,000	18,120	6,696	640	755	2,624,768
		<u>\$ 450</u>	<u>\$ 6,917</u>	<u>\$ 3,000</u>	<u>\$ 25,772</u>	<u>\$ 8,296</u>	<u>\$ 640</u>	<u>\$ 755</u>	<u>\$3,294,928</u>



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Kenai Peninsula Borough School District
 Summary Of Object Codes By Fund/Function/Location
 2004-2005 Budget

FUND - 100 - General Fund
 FUNCTION - 4320 Guidance Services

	3180 Specialists Certified	3500 Fringe Benefits	4200 Travel	4402 Purchased Services	4501 Supplies	4502 Discret. Materials	4901 Other Expenses	Totals
06 Homer High	\$ 93,676	\$ 32,208	\$ -	\$ 800	\$ 1,436	\$ 400	\$ 2,500	\$ 131,020
13 Homer Middle	63,429	19,099	-	-	-	200	-	82,728
07 Kenai Central High	106,541	31,472	-	1,350	450	320	-	140,133
11 Kenai Middle	33,681	9,904	-	-	234	100	-	43,919
10 Nikiski Mid./Sr.	63,233	19,064	88	1,500	403	200	-	84,488
38 Nikolaevsk Elem./High	-	-	-	500	500	-	-	1,000
02 Niniichik Elem./High	-	-	-	-	780	-	-	780
08 Seward High	76,359	23,345	-	1,400	1,500	250	-	102,854
14 Seward Middle	43,105	13,518	-	600	-	150	-	57,373
05 Skyview High	114,272	35,927	-	950	500	400	-	152,049
09 Soldotna High	123,573	37,606	-	1,252	600	400	-	163,431
12 Soldotna Middle	114,798	34,950	-	-	250	372	-	150,370
	<u>\$ 832,667</u>	<u>\$ 257,093</u>	<u>\$ 88</u>	<u>\$ 8,352</u>	<u>\$ 6,653</u>	<u>\$ 2,792</u>	<u>\$ 2,500</u>	<u>\$1,110,145</u>



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Kenai Peninsula Borough School District
 Summary Of Object Codes By Fund/Function/Location
 2004-2005 Budget

FUND - 100 - General Fund

FUNCTION - 4350 Support Services - Instruction

	3140 Director Coordinator	3162 Emolument	3171 Subs. Certified	3172 Temp. Certified	3240 Support Staff	3291 Subs. Support	3294 Temp. Salaries	3296 Sub Cert. w/o Cert.	3500 Fringe Benefits	4100 Professional Tech. Svcs.	4200 Travel	4331 Postage
84 Curriculum/Assessment	\$ 178,324	\$ 3,875	\$ 16,769	\$ 2,500	\$ 71,139	\$ 1,964	\$ 8,285	\$ 19,943	\$ 90,643	\$ 2,300	\$ 20,339	\$ 987
92 Grants	91,662	-	-	-	-	-	-	-	26,857	-	1,900	-
	<u>\$ 269,986</u>	<u>\$ 3,875</u>	<u>\$ 16,769</u>	<u>\$ 2,500</u>	<u>\$ 71,139</u>	<u>\$ 1,964</u>	<u>\$ 8,285</u>	<u>\$ 19,943</u>	<u>\$ 117,500</u>	<u>\$ 2,300</u>	<u>\$ 22,239</u>	<u>\$ 987</u>

	4332 Telephone	4402 Purchased Services	4408 Purch. Svcs. Copies	4410 Rental	4430 Repair/ Maint.	4501 Supplies	4502 Discretionary materials	4901 Other Expenses	4903 Profess. Dues	5101 Equipment	Totals
84 Curriculum/Assessment	\$ 6,205	\$ 28,065	\$ 5,151	\$ 3,713	\$ 1,594	\$ 58,709	\$ 400	\$ 1,525	\$ 1,280	\$ 638	\$ 524,348
92 Grants	1,600	-	1,015	-	-	-	-	-	-	553	123,587
	<u>\$ 7,805</u>	<u>\$ 28,065</u>	<u>\$ 6,166</u>	<u>\$ 3,713</u>	<u>\$ 1,594</u>	<u>\$ 58,709</u>	<u>\$ 400</u>	<u>\$ 1,525</u>	<u>\$ 1,280</u>	<u>\$ 1,191</u>	<u>\$ 647,935</u>



Kenai Peninsula Borough School District
 Summary Of Object Codes By Fund/Function/Location
 2004-2005 Budget

FUND - 100 - General Fund
 FUNCTION - 4352 Library Services

FUND - 100 - General Fund
 FUNCTION - 4352 Library Services

	3140	3171	3180	3230	3291	3294	3500	4200	4331	4332	4402	4408	4430	4501	4502	4901	5101		
	Director	Sub Cert.	Specialists	Tutors/ Aides	Subs. Support	Temp. Salaries	Fringe Benefits	Travel	Postage	Telephone	Purchased Services	Purch. Svcs.	Repair & Maint. Agr.	Supplies	Discret. Materials	Other Expenses	Equipment	Totals	
Location	Coordinator	W/Cert	Certified								Location	Copies							
31 Chapman Elem.	\$ -	\$ -	\$ -	\$ 7,675	\$ 219	\$ -	\$ 4,461	\$ -	\$ -	\$ -	31 Chapman Elem.	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	13,155	
32 Cooper Landing Elem.	-	-	-	-	-	-	-	-	-	-	32 Cooper Landing Elem.	-	-	200	-	-	-	200	
06 Homer High	-	-	-	-	-	-	-	-	-	-	600 Homer High	-	900	9,160	-	-	-	10,660	
13 Homer Middle	-	-	-	-	-	-	-	0	-	-	13 Homer Middle	-	-	2,000	-	-	-	2,000	
48 K-Beach Elem.	-	-	66,087	-	-	-	19,578	-	-	-	48 K-Beach Elem.	-	187	3,500	200	-	-	89,552	
07 Kenai Central High	-	-	32,738	-	-	-	9,734	-	-	-	07 Kenai Central High	-	750	9,000	100	-	-	52,322	
11 Kenai Middle	-	-	52,946	-	-	-	15,677	-	-	-	11 Kenai Middle	-	-	4,904	160	-	-	73,687	
47 McNeil Canyon Elem.	-	-	30,604	7,675	219	-	13,811	-	-	-	47 McNeil Canyon Elem.	-	150	1,200	100	-	-	53,759	
51 Mountain View Elem.	-	-	-	-	-	-	-	-	-	-	51 Mountain View Elem.	-	-	1,000	-	-	-	1,000	
10 Nikiski Mid./Sr.	-	-	59,074	-	-	-	18,313	-	-	-	10 Nikiski Mid./Sr.	-	-	7,700	200	-	-	85,287	
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	-	-	38 Nikolaevsk Elem./High	-	225	2,000	-	-	-	2,225	
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	-	-	02 Ninilchik Elem./High	-	-	1,000	-	-	-	1,000	
52 Nikiski North Star Elem.	-	-	33,681	-	-	-	9,904	-	-	-	52 Nikiski North Star Elem.	-	150	2,400	100	-	-	46,235	
33 Paul Banks Elem.	-	-	-	-	-	-	-	-	-	-	33 Paul Banks Elem.	-	-	500	-	-	-	500	
49 Raddotna Elem./High	-	-	-	-	-	-	-	-	-	-	49 Raddotna Elem./High	-	-	500	-	-	-	500	
46 Redoubt Elem.	-	-	33,860	-	-	-	9,938	-	-	-	46 Redoubt Elem.	-	165	3,573	100	195	-	47,831	
41 Sears Elem.	-	-	48,063	-	-	-	16,325	-	-	-	41 Sears Elem.	-	-	3,500	200	-	-	68,088	
42 Seward Elem.	-	-	64,786	-	-	-	19,343	-	-	-	42 Seward Elem.	-	-	3,000	200	-	-	87,329	
08 Seward High	-	-	25,384	-	-	-	8,406	-	-	-	08 Seward High	-	-	6,000	100	-	-	39,890	
14 Seward Middle	-	-	25,384	-	-	-	8,406	-	-	-	14 Seward Middle	-	300	2,500	100	-	-	36,690	
05 Skyview High	-	-	67,362	-	-	-	19,809	-	-	-	05 Skyview High	-	600	15,266	200	25	-	103,262	
43 Soldotna Elem.	-	-	-	-	-	-	-	-	-	-	43 Soldotna Elem.	-	1,000	3,000	-	-	-	4,000	
09 Soldotna High	-	-	67,362	-	-	-	19,809	-	-	-	09 Soldotna High	-	1,000	9,000	200	-	-	97,371	
12 Soldotna Middle	-	-	-	-	-	-	-	-	-	-	12 Soldotna Middle	-	-	7,000	-	-	-	7,000	
44 Sterling Elem.	-	-	16,841	7,723	219	-	9,425	-	-	-	11 Sterling Elem.	-	-	2,000	50	-	-	36,258	
03 Susan B English	-	-	-	-	-	-	-	-	-	-	03 Susan B English	-	-	500	-	-	-	500	
45 Tustumena Elem.	-	-	16,841	7,723	219	-	9,425	-	-	-	45 Tustumena Elem.	-	-	2,168	50	-	-	36,426	
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	53 Voznesenka Elem./High	-	-	500	-	-	-	500	
50 West Homer Elem.	-	-	19,394	-	-	-	7,325	-	-	-	50 West Homer Elem.	-	-	3,000	100	-	-	29,819	
86 Media Center	40,468	75	-	25,246	576	4,014	24,204	1,000	248	2,300	2,744	86 Media Center	1,845	375	14,112	100	148	\$ 113	117,568
	\$ 40,468	\$ 75	\$ 660,407	\$ 56,042	\$ 1,452	\$ 4,014	\$ 243,893	\$ 1,000	\$ 248	\$ 2,300	\$ 3,344		\$ 1,845	\$ 5,802	\$ 120,983	\$ 2,260	\$ 368	\$ 113	\$ 1,144,614



Kenai Peninsula Borough School District
 Summary Of Object Codes By Fund/Function/Location
 2004-2005 Budget

FUND - 100 - General Fund
 FUNCTION - 4354 Inservice

<u>Location</u>	3171 Sub. Certified	3291 Sub. Support	3294 Temp. Salaries	3500 Fringe Benefits	4100 Pro-Tech Services	4200 Travel	4331 Postage	4402 Purchased Services	4501 Supplies	4901 Other Expenses	<u>Totals</u>
84Curriculum/Assessment	\$ 4,925	\$ 100	\$ 400	\$ 432	\$ 5,333	\$ 6,660	\$ 500	\$ 1,000	\$ 1,025	\$ 500	\$ 20,875
	<u>\$ 4,925</u>	<u>\$ 100</u>	<u>\$ 400</u>	<u>\$ 432</u>	<u>\$ 5,333</u>	<u>\$ 6,660</u>	<u>\$ 500</u>	<u>\$ 1,000</u>	<u>\$ 1,025</u>	<u>\$ 500</u>	<u>\$ 20,875</u>



Kenai Peninsula Borough School District
Summary Of Object Codes By Fund/Function/Location
2004-2005 Budget

FUND - 100 - General Fund

FUNCTION - 4400 School Administration

Location	3130 Principal Asst. Princ.	3162 Emolument	3171 Sub. Certified	3293 Long Term Sub Sppt	3296 Sub. Cert w/o Cert	3500 Fringe Benefits	4100 Professional Technical	4140 Professional/ Tech. Legal	4200 Travel	4331 Postage	4501 Supplies	4502 Discretional Materials	4903 Profess. Dues	Totals
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ 37,722	\$ -	\$ 2,999	\$ -	\$ -	\$ 1,000	\$ 500	\$ -	\$ -	\$ -	\$ 42,221
31 Chapman Elem.	36,438	-	150	-	150	12,946	400	-	975	-	-	100	640	51,799
32 Cooper Landing Elem.	-	-	-	-	-	993	-	-	390	-	-	-	640	2,023
66 Homer Flex	-	-	-	-	-	2,455	-	-	-	-	-	-	625	3,080
06 Homer High	160,500	2,060	600	-	600	50,171	-	-	1,768	-	-	400	1,250	217,349
13 Homer Middle	83,681	-	300	-	300	25,630	-	-	1,050	-	-	200	625	111,786
35 Hope Elem./High	-	-	-	-	-	495	-	-	924	-	-	-	625	2,044
56 Kachemak Selo Elem./High	-	-	-	-	-	2,276	-	-	-	-	-	-	640	2,916
63 Kaleidoscope Charter	-	-	600	20,000	-	1,638	-	-	-	-	1,000	-	-	23,238
48 K-Beach Elem.	83,681	-	300	-	300	25,630	-	-	566	-	-	200	640	111,317
67 Kenai Alternative	-	-	-	-	-	2,455	-	-	562	-	-	-	625	3,642
07 Kenai Central High	164,098	2,060	600	-	600	50,939	-	-	1,725	-	-	400	1,250	221,672
11 Kenai Middle	157,229	-	600	-	600	49,128	-	-	500	-	-	400	1,250	209,707
47 McNeil Canyon Elem.	40,158	-	150	-	150	12,880	-	-	914	-	-	100	640	54,992
37 Moose Pass Elem.	-	-	-	-	-	993	-	-	975	-	-	-	640	2,608
51 Mountain View Elem.	81,306	-	300	-	300	25,122	-	-	200	-	-	200	640	108,068
34 Nanwalek Elem./High	-	-	-	-	-	2,455	-	-	2,997	-	-	-	625	6,077
10 Nikiski Mid./Sr.	157,296	2,060	600	-	600	49,484	-	-	2,450	-	341	400	1,250	214,481
52 Nikiski North Star Elem.	79,795	-	300	-	300	24,785	-	-	-	-	-	200	640	106,020
38 Nikolaevsk Elem./High	36,971	-	150	-	150	13,082	-	-	1,500	-	-	100	625	52,578
02 Niniichik Elem./High	78,995	592	300	-	300	24,733	-	-	680	-	-	200	640	106,440
33 Paul Banks Elem.	75,008	-	300	-	300	23,835	-	-	1,000	-	-	200	640	101,283
40 Port Graham Elem./High	-	-	-	-	-	2,264	250	-	808	-	-	-	640	3,962
49 Razdolna Elem.	40,159	-	150	-	150	11,974	-	-	752	-	-	100	-	53,285
46 Redoubt Elem.	83,681	-	300	-	300	25,630	-	-	500	-	-	200	640	111,251
41 Sears Elem.	83,681	-	300	-	300	25,630	-	-	225	-	2,200	200	640	113,176
42 Seward Elem.	80,695	-	300	-	300	24,992	-	-	1,325	-	-	200	640	108,452
08 Seward High	88,593	1,030	300	-	300	26,868	-	-	1,001	-	-	200	650	118,942
14 Seward Middle	76,618	1,030	300	-	300	24,228	-	-	450	-	-	200	600	103,726
05 Skyview High	157,291	2,060	600	-	600	49,483	-	-	1,925	-	-	400	1,250	213,609
43 Soldotna Elem.	83,681	-	300	-	300	25,630	-	-	496	-	-	200	640	111,247
09 Soldotna High	155,657	2,060	600	-	600	49,132	-	-	1,585	-	-	400	1,250	211,284
12 Soldotna Middle	153,826	-	600	-	600	48,394	-	-	375	-	-	400	1,250	205,445
04 Spring Creek	-	-	-	-	-	2,276	-	2,700	4,080	-	-	-	-	9,056
44 Sterling Elem.	41,840	-	150	-	150	14,228	-	-	322	-	-	100	640	57,430
03 Susan B English	32,309	-	150	-	150	11,917	-	-	1,136	-	-	100	625	46,387
01 Tebughna School	-	-	-	-	-	2,239	-	-	810	-	-	-	640	3,689
45 Tustumena Elem.	38,461	-	150	-	150	13,453	-	-	500	-	-	100	640	53,454
53 Voznesenka Elem./High	38,461	-	150	-	150	13,453	-	-	-	-	-	100	640	52,954
50 West Homer Elem.	75,008	-	300	-	300	23,835	-	-	700	-	-	200	640	100,983
	\$ 2,465,117	\$ 12,952	\$ 9,900	\$ 57,722	\$ 9,300	\$ 800,750	\$ 650	\$ 2,700	\$ 37,166	\$ 500	\$ 3,541	\$ 6,200	\$ 27,175	\$ 3,433,673

Kenai Peninsula Borough School District
Summary Of Object Codes By Fund/Function/Location
2004-2005 Budget

FUND - 100 - General Fund

FUNCTION - 4450 School Administration- Support

	3240	3291	3294	3295	3500	4200	4310	4331	4332	4402	4410	4430	4501	4901	Totals
	Support	Substitute	Temp.	Overtime	Fringe		Water and			Purchased		Repair &		Other	
Location	Staff	Support	Salaries	Support	Benefits	Travel	Sewage	Postage	Telephone	Services	Rental	Maintenance	Supplies	Expenses	
65 Aurora Borealis Charter	\$ 19,906	\$ 576	\$ 11,200	\$ -	\$ 12,573	\$ 1,000	\$ -	\$ 500	\$ 4,000	\$ 200	\$ -	\$ -	\$ 1,000	\$ 7,500	\$ 58,455
31 Chapman Elem.	31,559	576	-	-	14,014	-	-	600	3,160	191	-	-	1,252	465	51,817
32 Cooper Landing Elem.	11,895	288	-	-	6,230	-	-	156	11,287	-	-	-	650	169	30,675
68 Fireweed Academy	13,120	-	-	-	9,676	-	-	200	1,000	400	-	-	200	-	24,596
66 Homer Flex	13,073	-	-	-	6,442	-	-	375	1,439	-	-	413	350	763	22,855
06 Homer High	93,475	1,728	-	-	41,800	-	-	2896	13,027	1,016	-	-	-	870	154,812
13 Homer Middle	46,670	864	-	-	20,887	-	-	1200	5,186	375	173	1,950	5,000	750	83,055
35 Hope Elem./High	11,435	288	-	-	6,137	-	-	186	3,474	125	-	-	-	113	21,758
56 Kachemak Selo Elem./High	10,975	288	-	-	6,046	1,080	-	113	2,228	-	-	-	287	75	21,092
63 Kaleidoscope Charter	13,455	300	-	-	10,372	-	-	-	-	-	-	-	1,000	-	25,127
48 K-Beach Elem.	47,713	864	-	-	21,096	-	-	300	6,984	406	-	355	5,045	175	82,938
67 Kenai Alternative	14,710	288	-	-	6,792	-	-	375	7,658	-	-	-	275	150	30,248
07 Kenai Central High	107,118	2,016	-	-	48,380	-	-	2625	7,836	372	375	-	8,722	2,918	180,362
11 Kenai Middle	46,014	864	-	-	20,756	-	-	1040	5,361	1,144	-	-	784	1,000	76,963
15 Kenai Youth Facility	-	-	-	-	-	-	-	200	450	-	-	-	-	-	650
47 McNeil Canyon Elem.	33,237	576	-	-	14,351	-	-	450	8,262	300	-	-	1,150	375	58,701
64 Montessori Charter	30,671	2,000	-	-	6,299	-	-	2000	6,500	200	-	-	3,000	-	50,670
37 Moose Pass Elem.	12,925	288	-	-	6,436	-	-	158	9,919	-	-	-	70	113	29,909
51 Mountain View Elem.	35,679	576	-	-	14,838	-	-	600	5,044	375	-	-	4,000	375	61,487
34 Nanwalek Elem./High	12,449	288	-	-	6,339	-	-	450	13,736	150	-	-	787	-	34,199
10 Nikiski Mid./Sr.	74,768	1,440	-	-	34,207	-	-	2765	20,756	625	167	1,770	2,950	2,925	66,165
52 Nikiski North Star Elem.	48,138	864	-	-	21,181	-	-	600	10,842	195	-	400	900	180	83,300
38 Nikolaevsk Elem./High	30,946	576	-	-	13,891	-	-	825	6,932	-	75	-	300	1,179	54,724
02 Ninilchik Elem./High	31,920	576	-	-	14,087	-	-	1481	7,495	-	-	-	500	130	56,189
33 Paul Banks Elem.	35,679	576	-	-	14,838	-	-	1000	7,253	-	-	-	800	500	60,646
40 Port Graham Elem./High	12,246	288	-	-	6,300	-	-	394	21,046	-	-	-	462	100	40,836
49 Razdolna Elem.	9,730	288	800	1,800	6,213	-	-	250	2,200	-	-	-	125	75	21,481
46 Redoubt Elem.	47,737	864	-	-	21,101	-	-	480	5,127	169	-	-	2,517	326	78,321
41 Sears Elem.	29,549	2,016	-	-	13,726	-	448	450	2,817	375	75	1,237	3,443	375	54,511
42 Seward Elem.	33,042	576	-	-	14,311	-	-	750	15,634	375	207	-	3,635	375	68,905
08 Seward High	48,449	864	-	-	21,242	-	-	2100	30,000	175	525	700	750	1,803	106,608
14 Seward Middle	48,598	864	-	-	21,274	-	-	900	30,000	75	225	300	-	785	103,021
05 Skyview High	104,677	2,016	-	-	47,891	-	-	3000	9,575	762	255	1,295	1,394	781	171,646
43 Soldotna Elem.	28,922	576	-	-	13,487	-	-	563	5,207	375	-	-	2,065	326	51,521
09 Soldotna High	107,270	2,016	-	-	48,411	-	-	3911	9,615	979	481	923	3,911	450	177,967
12 Soldotna Middle	71,725	1,440	-	-	33,598	-	-	2400	8,179	363	207	384	5,804	1,144	125,244
04 Spring Creek	11,784	288	-	-	6,206	-	-	200	862	-	-	-	-	-	19,340
44 Sterling Elem.	35,679	576	-	-	14,838	-	-	225	9,460	-	-	-	2,850	375	64,003
03 Susan B English	17,840	288	-	-	7,421	-	-	625	7,237	-	-	-	576	651	34,638
01 Tebughna School	17,840	288	-	-	7,421	-	-	428	10,733	-	-	-	1,363	550	38,623
45 Tustumena Elem.	34,986	576	-	-	14,700	350	-	896	3,495	365	-	480	3,257	367	59,472
53 Voznesenka Elem./High	25,504	576	-	-	12,803	-	-	300	2,771	-	-	-	500	25	42,479
50 West Homer Elem.	35,679	576	-	-	14,838	-	-	1,300	4,205	238	100	100	1,000	300	58,336
	<u>\$1,548,787</u>	<u>\$ 31,676</u>	<u># \$ 12,000</u>	<u>\$ 1,800</u>	<u>\$703,449</u>	<u>\$ 2,430</u>	<u>\$ 448</u>	<u>\$40,267</u>	<u>\$347,992</u>	<u>\$ 10,325</u>	<u>\$2,865</u>	<u>\$ 10,307</u>	<u>\$72,674</u>	<u>\$ 29,533</u>	<u>\$2,814,553</u>



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Kenai Peninsula Borough School District
Summary Of Object Codes By Fund/Function/Location
2004-2005 Budget

FUND - 100 - General Fund
FUNCTION - 4500 District Administration

Location	3110 Superintendent	3120 Assist. Superintendent	3140 Director Coordinator	3171 Subs. Certified	3211 Assist. Supt. PERS	3212 Director Coord. PERS	3240 Support Staff	3291 Subs. Support	3294 Temp. Salaries	3295 Overtime Support	3500 Fringe Benefits
63 Kaleidoscope Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64 Montessori Charter	-	-	-	-	-	-	-	-	-	-	-
65 Aurora Borealis Charter	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-
70 Board Of Education	-	-	-	-	-	-	27,629	288	-	-	51,334
71 Office Of Superintendent	107,500	-	-	1,974	-	-	51,706	1,924	2,000	-	49,461
72 Asst. Superint. Admin. Serv.	-	94,101	-	-	-	-	32,279	576	-	-	42,036
73 Asst. Superint. Instruct.	-	99,101	-	-	-	-	21,567	432	1,800	-	37,032
74 Fiscal Services	-	-	-	-	99,101	-	288,407	3,744	3,500	4,500	141,819
75 Planning & Operations	-	-	77,912	-	-	-	36,516	576	-	-	38,233
76 Purchasing & Warehouse	-	-	-	-	-	-	227,486	3,168	13,500	1,680	89,945
77 Human Resources	-	-	91,662	7,450	-	-	228,402	2,880	12,100	-	115,692
78 Information Services	-	-	-	-	-	91,662	346,631	1,872	37,192	12,000	157,647
	<u>\$ 107,500</u>	<u>\$ 193,202</u>	<u>\$ 169,574</u>	<u>\$ 9,424</u>	<u>\$ 99,101</u>	<u>\$ 91,662</u>	<u>\$ 1,260,623</u>	<u>\$ 15,460</u>	<u>\$ 70,092</u>	<u>\$ 18,180</u>	<u>\$ 723,199</u>

Location	4100 Pro-Tech Services	4121 In Kind Audit	4140 Pro-Tech Legal	4200 Travel	4331 Postage	4332 Telephone	4402 Purchased Services	4408 Lease Equipment	4409 Purchased Service - Riso	4410 Rental	4430 Repair & Maint. Agr.
63 Kaleidoscope Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64 Montessori Charter	-	-	-	-	-	-	-	-	-	-	-
65 Aurora Borealis Charter	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-
70 Board Of Education	-	-	80,000	35,017	1,500	-	5,250	-	-	-	-
71 Office Of Superintendent	1,000	-	-	21,345	1,125	6,800	3,184	6,402	8,400	775	375
72 Asst. Superint. Admin. Serv.	-	-	-	9,602	600	2,600	191	-	-	-	150
73 Asst. Superint. Instruct.	-	-	-	9,000	375	3,150	2,479	-	-	-	375
74 Fiscal Services	-	26,500	-	6,750	8,250	2,900	1,600	325	325	-	1,639
75 Planning & Operations	-	-	-	4,227	460	51	200	-	-	-	150
76 Purchasing & Warehouse	-	-	-	3,090	2,554	8,549	4,146	2,617	-	1,500	15,043
77 Human Resources	-	-	-	20,277	4,125	2,800	12,112	-	-	-	750
78 Information Services	12,000	-	-	6,000	500	6,000	45,000	200	-	-	98,531
	<u>\$ 13,000</u>	<u>\$ 26,500</u>	<u># \$ 80,000</u>	<u>\$ 115,308</u>	<u>\$ 19,489</u>	<u>\$ 32,850</u>	<u>\$ 74,162</u>	<u>\$ 9,544</u>	<u>\$ 8,725</u>	<u>\$ 2,275</u>	<u>\$ 117,013</u>

Location	4501 Supplies	4580 Gas & Oil	4850 Stipend	4901 Other Expenses	4902 Career Development	4903 Prof. Dues	4950 Indirect Costs	5101 Equipment	Totals
63 Kaleidoscope Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,360	\$ -	\$ 17,360
64 Montessori Charter	-	-	-	-	-	-	18,378	-	18,378
65 Aurora Borealis Charter	-	-	-	-	-	-	49,259	-	49,259
68 Fireweed Academy	-	-	-	-	-	-	6,536	-	6,536

70 Board Of Education	2,500	-	17,100	25,185	-	-	-	-	245,803
71 Office Of Superintendent	8,901	1,800	-	2,500	-	1,000	-	2,480	280,652
72 Asst. Superint. Admin. Serv.	1,170	-	-	888	-	640	-	281	185,114
73 Asst. Superint. Instruct.	3,281	-	#	925	-	765	-	278	180,560
74 Fiscal Services	11,300	-	-	675	-	640	-	278	602,253
75 Planning & Operations	1,500	-	-	1,070	-	764	-	-	161,659
76 Purchasing & Warehouse	7,545	10,087	-	250	-	-	-	10,433	401,593
77 Human Resources	14,683	-	-	5,925	22,000	640	-	7,680	549,178
78 Information Services	16,450	-	-	250	-	640	-	20	832,595
	<u>\$ 67,330</u>	<u>\$ 11,887</u>	<u># \$ 17,100</u>	<u>\$ 37,668</u>	<u>\$ 22,000</u>	<u>\$ 5,089</u>	<u>\$ 91,533</u>	<u>\$ 21,450</u>	<u>\$ 3,530,940</u>



Kenai Peninsula Borough School District
 Summary Of Object Codes By Fund/Function/Location
 2004-2005 Budget

FUND - 100 - General Fund		FUNCTION - 4600 Operation of Plant																				
Location	3250 Maint. Custodians	3291 Subs. Support	3293 Long Term Subs. - Supp.	3295 Overtime Support	3500 Fringe Benefits	4200 Travel	4310 Water & Sewer	4320 Garbage	4350 In Kind Utilities	4360 Electricity	4380 Fuel Heating	4402 Purch. Services	4403 In Kind Custodial									
65 Aurora Borealis Charter	\$ 11,242	\$ 2,000	\$ -	\$ -	\$ 5,398	\$ -	\$ -	\$ 1,200	\$ -	\$ 12,500	\$ 12,500	\$ -	\$ -									
31 Chapman Elem.	40,907	864	-	-	19,734	-	4,173	3,021	-	30,527	18,530	-	-									
32 Cooper Landing Elem.	10,624	288	-	-	5,975	-	51	2,036	-	11,393	5,671	-	-									
68 Fireweed Academy	1,100	-	-	-	219	-	400	-	-	-	-	-	-									
66 Homer Flex	13,720	858	-	-	6,641	110	858	1,443	-	2,797	-	100	-									
06 Homer High	172,233	3,168	-	1,500	77,106	-	22,128	6,550	-	194,588	101,459	-	-									
13 Homer Middle	14,407	-	-	-	34,067	-	9,643	3,776	-	47,341	52,620	-	-									
35 Hope Elem./High	11,037	288	-	-	6,057	-	-	184	-	12,538	19,403	-	-									
54 Kachemak Selo Elem./High	12,200	288	-	-	6,291	-	97	863	-	3,953	-	-	-									
63 Kaleidoscope Charter	6,000	300	-	-	3,141	-	-	-	-	5,000	5,000	-	-									
48 K-Beach Elem.	88,348	1,728	-	-	40,775	-	7,786	3,752	-	44,270	8,250	200	-									
07 Kenai Alternative	24,984	576	-	-	12,698	-	1,229	1,149	-	5,773	8,402	-	-									
07 Kenai Central High	195,445	3,744	-	1,500	89,447	-	8,891	13,579	-	174,090	53,228	378	-									
11 Kenai Middle	98,488	2,016	-	-	46,651	150	2,140	3,431	-	84,617	18,819	-	-									
47 McNeil Canyon Elem.	44,250	864	-	-	20,403	50	3,017	1,892	-	39,654	12,203	-	-									
64 Montessori Charter	-	-	-	-	-	-	-	-	-	-	-	-	64									
57 Moose Pass Elem.	12,987	288	-	-	6,449	-	894	1,033	-	12,483	10,496	-	54									
51 Mountain View Elem.	84,512	1,728	-	-	40,007	100	12,621	3,432	-	56,944	14,729	-	37									
34 Nanwalek Elem./High	11,279	288	-	-	6,107	-	1,704	-	-	18,087	21,166	-	34									
10 Nikiski Mid./Sr.	131,664	2,592	-	1,500	61,287	-	51	10,009	-	189,520	17,985	-	10									
52 Nikiski North Star Elem.	95,663	1,728	-	-	42,239	459	51	3,486	-	45,302	13,092	-	52									
38 Nikolaevsk Elem./High	30,205	576	-	-	13,744	-	3,680	2,305	-	27,474	17,588	-	38									
02 Ninilichik Elem./High	70,137	1,440	-	-	33,279	50	357	1,666	-	50,771	38,872	-	02									
33 Paul Banks Elem.	58,123	1,152	-	-	27,026	-	5,171	4,372	-	34,690	23,397	275	33									
40 Port Graham Elem./High	11,223	288	-	-	6,096	-	791	-	-	18,362	32,185	672	40									
49 Razzdolna Elem.	5,387	144	-	-	3,002	-	235	602	-	5,235	-	-	49									
46 Redoubt Elem.	90,012	1,728	-	-	41,107	-	3,014	3,633	-	37,422	10,012	-	46									
41 Sears Elem.	70,846	1,440	-	-	33,424	-	1,894	3,497	-	23,194	11,957	-	41									
42 Seward Elem.	83,923	1,728	-	-	39,889	-	3,362	3,161	-	76,288	26,945	-	42									
08 Seward High	77,466	1,440	-	1,500	35,044	525	17,069	4,078	-	120,081	84,803	-	08									
14 Seward Middle	40,607	864	-	-	19,673	225	14,553	3,334	-	100,955	36,344	-	14									
05 Skyview High	150,927	2,880	-	1,500	68,992	200	235	8,830	-	190,719	24,926	-	05									
43 Soldotna Elem.	74,900	1,440	-	-	34,235	-	2,161	2,540	-	49,964	16,423	-	43									
09 Soldotna High	172,358	3,168	-	1,500	77,130	50	6,766	10,523	-	175,599	43,983	-	09									
12 Soldotna Middle	114,944	2,304	-	-	53,795	300	2,366	7,513	-	86,544	21,741	-	12									
44 Sterling Elem.	43,467	864	-	-	20,245	-	2,588	3,256	-	34,232	18,324	-	44									
03 Susan B English	54,601	1,152	-	-	26,323	-	12,925	1,632	-	53,019	66,613	-	03									
01 Tebughna School	27,357	576	-	-	13,173	-	786	-	-	80,524	-	-	01									
45 Tustumena Elem.	53,447	1,152	-	-	26,091	230	51	3,021	-	47,217	22,425	-	45									
53 Voznesenka Elem./High	25,429	576	-	-	12,786	-	478	969	-	14,017	1,310	500	53									
50 West Homer Elem.	73,178	1,440	-	-	33,890	-	8,218	3,707	-	46,174	21,318	-	50									
72 Asst Supt. Admin. Serv.	-	-	-	-	-	500	-	-	-	-	9,398	3,750	-									
76 Purchasing & Warehouse	-	-	-	-	-	-	2,476	-	-	50,629	8,504	-	-									
77 Human Resources	85,685	68,003	30,000	7,500	26,425	-	-	-	-	-	-	-	-									
83 Districtwide Services	-	-	-	-	-	-	-	-	47,338	-	-	-	90,377									
	\$ 2,554,972	\$119,401	\$ 30,000	\$ 16,500	\$1,176,061	\$ 2,949	\$153,550	\$129,275	\$ 47,338	\$ 2,313,627	\$ 930,621	\$ 5,875	\$ 90,377									
														\$5,259,932	\$ 96,139	\$ 29,510	\$ 1,532,009	\$ 250,690	\$ 975	\$ 1,000	\$ 1,000	\$14,741,801

Kenai Peninsula Borough School District
 Summary Of Object Codes By Fund/Function/Location
 2004-2005 Budget

FUND - 100 - General Fund		FUNCTION - 4600 Operation of Plant											
Location	4404 In Kind Maintenance	4410 Rental	4430 Repair & Maint. Agr.	4471 In Kind Insurance	4501 Supplies	4580 Gas & Oil	4901 Other Expenses	5101 Equipment	Totals				
65 Aurora Borealis Charter	\$ -	\$ 1,560	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 1,000	\$ 49,400				
31 Chapman Elem.	-	-	-	-	675	-	-	-	2,447				
32 Cooper Landing Elem.	-	-	-	-	291	-	-	-	832				
68 Fireweed Academy	-	-	-	-	251	-	-	-	1,970				
66 Homer Flex	-	-	-	-	986	-	-	-	27,513				
06 Homer High	-	-	-	-	900	23,566	-	-	603,198				
13 Homer Middle	-	-	-	-	7,211	-	-	-	7,211				
35 Hope Elem./High	-	-	-	-	385	-	-	-	1,215				
54 Kachemak Selo Elem./High	-	22,200	-	-	113	-	-	-	2,255				
63 Kaleidoscope Charter	-	-	-	-	660	-	-	-	660				
48 K-Beach Elem.	-	-	-	-	270	-	-	-	4,473				
07 Kenai Alternative	-	-	-	-	188	-	-	-	1,271				
07 Kenai Central High	-	-	-	-	24,689	-	-	-	24,689				
11 Kenai Middle	-	-	-	-	4,000	-	-	-	9,504				
47 McNeil Canyon Elem.	-	-	-	-	1,087	-	-	-	2,948				
64 Montessori Charter	-	10,000	-	-	3,750	-	-	-	13,750				
57 Moose Pass Elem.	-	-	-	-	300	-	-	-	809				
51 Mountain View Elem.	-	-	-	-	1,125	-	-	-	4,500				
34 Nanwalek Elem./High	-	-	-	-	150	-	75	-	1,335				
10 Nikiski Mid./Sr.	-	-	-	-	218	16,128	-	-	16,128				
52 Nikiski North Star Elem.	-	-	-	-	875	-	-	-	4,500				
38 Nikolaevsk Elem./High	-	-	-	-	506	-	200	-	2,671				
02 Ninilichik Elem./High	-	-	-	-	2,089	-	-	-	7,196				
33 Paul Banks Elem.	-	-	-	-	1,125	-	-	-	3,173				
40 Port Graham Elem./High	-	-	-	-	345	-	75	-	1,131				
49 Razzdolna Elem.	-	14,112	-	-	300	-	-	-	500				
46 Redoubt Elem.	-	-	-	-	1,260	-	-	-	4,280				
41 Sears Elem.	-	-	-	-	1,097	-	-	-	3,438				
42 Seward Elem.	-	-	-	-	750	-	-	-	4,698				
08 Seward High	-	-	-	-	400	-	-	-	11,798				
14 Seward Middle	-	-	-	-	172	-	-	-	5,213				
05 Skyview High	-	180	-	-	1,776	-	-	-	15,343				
43 Soldotna Elem.	-	-	-	-	125	-	-	-	4,876				
09 Soldotna High	-	-	-	-	1,362	-	-	-	25,103				
12 Soldotna Middle	-	-	-	-	4,516	-	-	-	10,311				
44 Sterling Elem.	-	-	-	-	1,125	-	-	-	3,212				
03 Susan B English	-	87	-	-	93	-	-	-	7,697				
01 Tebughna	-	-	-	-	562	-	-	-	2,338				
45 Tustumena Elem.	-	-	-	-	1,005	-	-	-	4,201				
53 Voznesenka Elem./High	-	48,000	-	-	225	-	-	-	716				
50 West Homer Elem.	-	-	-	-	100	-	-	-	4,725				
72 Asst Supt. Admin. Serv.	-	-	-	-	12,500	-	800	-	26,948				
76 Purchasing & Warehouse	-	-	-	-	2,500	-	-	-	64,109				
77 Human Resources	-	-	-	-	-	-	-	-	217,613				
83 Districtwide Services	5,259,932	-	-	1,532,009	-	-	-	-	6,929,656				



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Kenai Peninsula Borough School District
 Summary Of Object Codes By Fund/Function/Location
 2004-2005 Budget

FUND - 100 - General Fund
 FUNCTION - 4700 Pupil Activity

	3150	3161	3171	3292	3500	4100	4200	4331	4402	4410	4501
Location	Teachers	Extra Duty Comp. - Cert.	Subs. Certified	Extra Duty Comp-Suppt	Fringe Benefits	Pro-Tech Services	Travel	Postage	Purch. Services	Rental	Supplies
31 Chapman Elem.	\$ -	\$ 9,955	-	\$ 1,030	\$ 1,853	-	-	-	-	-	-
32 Cooper Landing Elem.	-	736	-	131	-	-	-	-	-	-	-
06 Homer High	31,462	65,431	-	23,875	24,318	-	-	-	1,500	-	-
13 Homer Middle	-	12,651	-	664	2,302	-	-	-	-	-	-
35 Hope Elem./High	-	-	-	736	58	-	-	-	-	-	-
48 K-Beach Elem.	-	1,840	-	-	327	-	-	-	-	-	-
07 Kenai Central High	27,231	66,071	-	24,449	21,651	-	-	-	-	5,000	-
11 Kenai Middle	-	14,767	-	2,154	2,795	-	-	-	-	-	-
47 McNeil Canyon Elem.	-	1,104	-	-	196	-	-	-	-	-	-
37 Moose Pass Elem.	-	736	-	-	131	-	-	-	-	-	-
51 Mountain View Elem.	-	1,840	-	-	327	-	-	-	-	-	-
34 Nanwalek Elem./High	-	736	-	-	131	-	-	-	-	-	-
10 Nikiski Mid./Sr.	32,672	81,759	-	15,947	27,422	-	600	-	-	3,000	600
52 Nikiski North Star Elem.	-	2,944	-	-	523	-	-	-	-	-	-
38 Nikolaevsk Elem./High	-	17,713	-	3,391	3,415	-	-	-	-	-	-
02 Ninilchik Elem./High	-	29,549	-	7,883	5,874	-	-	-	-	-	170
40 Port Graham Elem./High	-	736	-	-	131	-	-	-	-	-	-
46 Redoubt Elem.	-	1,472	-	-	261	-	-	-	-	-	-
42 Seward Elem.	-	1,840	-	-	327	-	-	-	-	-	-
08 Seward High	33,681	54,138	-	22,321	21,291	-	-	-	-	-	-
14 Seward Middle	-	7,934	-	2,836	1,635	-	-	-	-	-	-
05 Skyview High	22,807	81,083	-	12,135	23,299	-	-	-	-	5,000	629
43 Soldotna Elem.	-	1,840	-	-	327	-	-	-	-	-	-
09 Soldotna High	13,472	75,107	-	18,111	18,733	-	2,008	-	-	5,000	-
12 Soldotna Middle	-	26,998	-	1,237	4,890	-	-	-	-	-	-
44 Sterling Elem.	-	1,472	-	-	261	-	-	-	-	-	-
03 Susan B English	-	15,978	-	15,937	4,102	-	-	-	-	-	-
01 Tebughna School	-	3,134	-	-	557	-	400	-	-	-	-
45 Tustumena Elem.	-	1,472	-	-	261	-	-	-	-	-	-
53 Voznesenka	-	736	-	-	131	-	-	-	-	-	-
50 West Homer Elem.	-	1,840	-	-	327	-	-	-	-	-	-
73 Instruction	-	45,000	-	-	5,289	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	750	1,000	83	500	-	3,250
83 Districtwide	-	-	59,000	-	4,863	-	-	-	-	-	-
96 Unallocated	-	13,229	-	-	2,349	-	-	-	-	-	-
	<u>\$161,325</u>	<u>\$641,841</u>	<u>\$ 59,000</u>	<u>\$152,706</u>	<u>\$180,488</u>	<u>\$ 750</u>	<u>\$ 4,008</u>	<u>\$ 83</u>	<u>\$ 500</u>	<u>\$ 19,500</u>	<u>\$ 4,649</u>

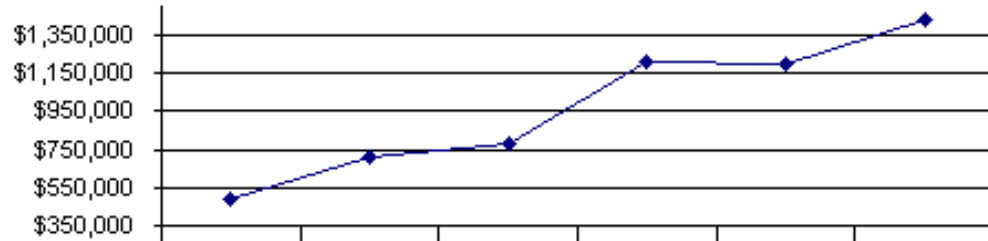
Kenai Peninsula Borough School District
 Summary Of Object Codes By Fund/Function/Location
 2004-2005 Budget

FUND - 100 - General Fund
 FUNCTION - 4700 Pupil Activity

	4502	4901	Totals
Location	Discret. Materials	Other Expenses	
31 Chapman Elem.	-	-	12,838
32 Cooper Landing Elem.	-	-	867
06 Homer High	134	-	146,720
13 Homer Middle	-	-	15,617
35 Hope Elem./High	-	-	794
48 K-Beach Elem.	-	-	2,167
07 Kenai Central High	80	2,249	146,731
11 Kenai Middle	-	-	19,716
47 McNeil Canyon Elem.	-	-	1,300
37 Moose Pass Elem.	-	-	867
51 Mountain View Elem.	-	-	2,167
34 Nanwalek Elem./High	-	-	867
10 Nikiski Mid./Sr.	150	-	162,150
52 North Star Elem.	-	-	3,467
38 Nikolaevsk Elem./High	-	-	24,519
02 Ninilchik Elem./High	-	-	43,476
40 Port Graham Elem./High	-	-	867
46 Redoubt Elem.	-	-	1,733
42 Seward Elem.	-	-	2,167
08 Seward High	100	-	131,531
14 Seward Middle	-	-	12,405
05 Skyview High	100	3,400	148,453
43 Soldotna Elem.	-	-	2,167
09 Soldotna High	40	3,200	135,671
12 Soldotna Middle	-	-	33,125
44 Sterling Elem.	-	-	1,733
03 Susan B English	-	-	36,017
01 Tebughna School	-	616	4,707
45 Tustumena Elem.	-	-	1,733
53 Voznesenka	-	-	867
50 West Homer Elem.	-	-	2,167
73 Instruction	-	-	50,289
75 Planning & Operations	-	300	5,883
83 Districtwide	-	-	63,863
96 Unallocated	-	-	15,578
	<u>\$ 604</u>	<u>\$ 9,765</u>	<u>\$ 1,235,219</u>



Aurora Borealis Charter Location Amounts



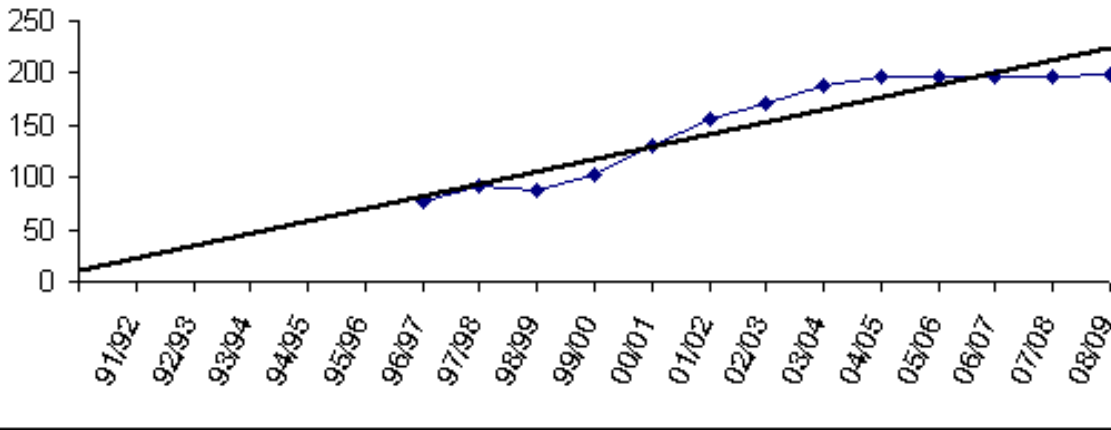
School District Budget

Date: 06/07/04

Original Budget	Current Budget	2004-05 Budget	Change	% Of Change				
436,471	\$ 436,471	\$ 593,478	\$ 157,007	36				
-	-	-	-	-				
1,999	2,406	2,799	3171 Substitute Certified w/Certificate	2,500	2,500	2,500	-	-
-	394	400	3172 Temporary Certified W/Certificate	-	-	-	-	-
-	-	3,687	3220 Specialist - Nurse	7,437	7,437	7,437	-	-
16,433	25,938	24,439	3230 Tutors/Aides	34,495	34,495	28,000	(6,495)	(19)
23,689	22,202	21,202	3240 Support Staff	19,906	19,906	19,906	-	-
7,505	8,302	7,507	3250 Maintenance/Custodians	11,242	11,242	11,242	-	-
1,011	1,203	5,061	3291 Substitute - Support	1,803	1,803	3,576	1,773	98
37,722	37,722	41,824	3293 Long Term Sub - Support	37,722	37,722	37,722	-	-
9,082	15,686	6,697	3294 Temporary Salaries - Support	11,200	11,200	11,200	-	-
1,475	2,499	3,449	3296 Substitute Certified w/o Certificate	1,800	1,800	1,800	-	-
81,745	104,476	132,071	3500 Employee Benefits	140,150	181,970	219,757	37,787	21
367,253	491,014	631,340	Subtotal - Personnel Services	704,726	746,546	936,618	190,072	25
2,435	2,203	557	4100 Professional - Technical Service	8,400	8,400	3,400	(5,000)	(60)
-	1,660	-	4140 Professional - Technical Legal	-	-	-	-	-
5,698	-	4,260	4200 Travel	12,000	12,000	5,000	(7,000)	(58)
594	3,724	7,671	4250 Extra-Curricular Travel	5,000	5,000	5,000	-	-
-	-	460	4310 Water & Sewer	-	-	-	-	-
1,114	1,454	1,507	4320 Garbage	1,200	1,200	1,200	-	-
488	586	945	4331 Postage	1,000	1,000	1,000	-	-
3,887	1,719	3,132	4332 Telephone	4,000	4,000	4,000	-	-
-	-	14,822	4360 Electricity	12,500	12,500	12,500	-	-
-	-	4,718	4380 Fuel for Heating	12,500	12,500	12,500	-	-
584	17,755	7,164	4402 Purchased Services	6,400	6,400	6,400	-	-
2,980	3,108	3,316	4408 Purchased Service - Copiers	3,500	3,500	3,500	-	-

15,861	21,270	1,710	4410 Rental	1,560	1,560	1,560	-	-
162	-	50	4430 Repair & Maintenance Agreement	-	-	-	-	-
53,301	115,635	68,631	4501 Supplies	87,300	45,480	53,300	7,820	17
1,000	1,000	1,600	4502 Discretionary Material	1,800	2,000	2,200	200	10
4,928	(2,939)	255	4901 Other Expenses	144,907	133,050	218,909	85,859	65
-	-	26,425	4950 Indirect Costs	43,485	46,647	49,259	2,612	6
93,032	167,175	147,223	Subtotal - Other	345,552	295,237	379,728	84,491	29
3,996	21,463	4,128	5101 Equipment	78,201	78,201	53,872	(24,329)	(31)
23,991	35,830	-	5102 Equipment - Technology	76,100	76,100	58,464	(17,636)	(23)
27,987	57,293	4,128	Subtotal - Equipment	154,301	154,301	112,336	(41,965)	(27)
<u>\$ 488,272</u>	<u>\$ 715,482</u>	<u>\$ 782,691</u>	Location Totals	<u>\$1,204,579</u>	<u>\$1,196,084</u>	<u>\$1,428,682</u>	<u>\$ 232,598</u>	19

Aurora Borealis Charter School Enrollment History and Projections



building. Original
1999. Kenai is located
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approximately 171
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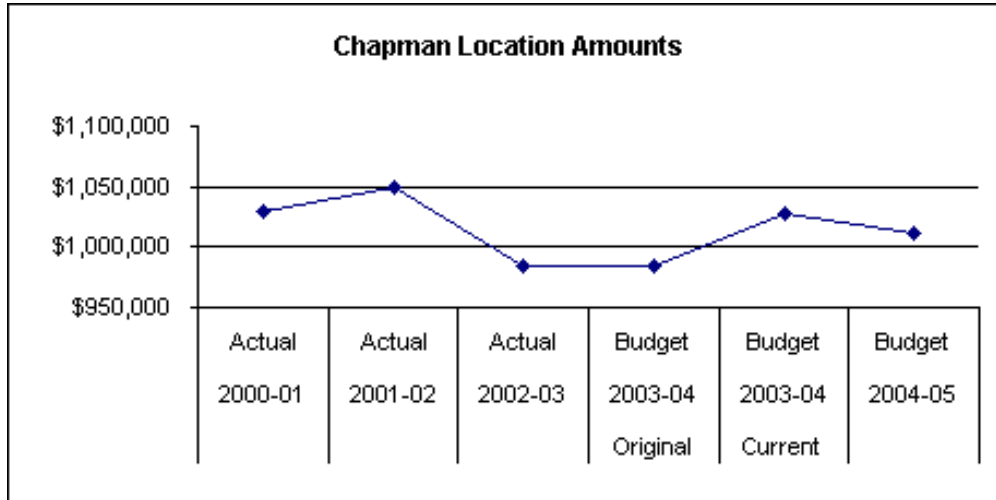
06/07/04

	2002-03	2003-04	2004-05
	Budget	Budget	Budget
	171.00	171.00	188.00
	10.50	10.50	11.00
Aides	1.50	1.38	1.38
Nurse	0.25	0.25	0.25
Support	1.00	1.00	1.00
Custodians	0.63	0.63	0.63
Totals	11.38	13.76	14.26



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Chapman Elementary School



High School District 5 Budget

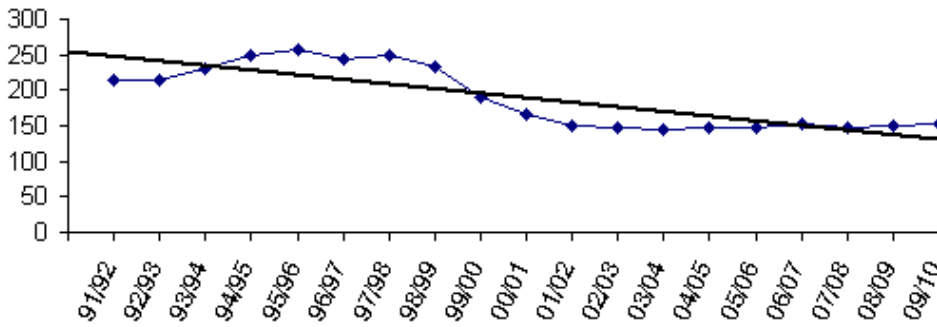
Date: 06/07/04

	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change				
525,642	\$ 70,845	\$ 70,845	\$ 36,438	\$ (34,407)	(49)				
514,343	502,177	526,800	552,739	25,939	-				
491,001	8,872	4,945	4,186	3161 Extra-Duty Compensation Certified	9,955	9,955	9,955	-	-
	700	-	-	3162 Emolument	-	-	-	-	-
	8,001	8,950	9,452	3171 Substitute Certified w/Certificate	3,300	4,470	1,500	(2,970)	(66)
	12,741	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
	25,246	26,005	27,152	3180 Specialists - Certified	27,130	28,333	-	(28,333)	(100)
	-	11,334	11,320	3220 Specialist - Nurse	12,343	12,643	13,179	536	4
	-	-	-	3230 Tutors/Aides	-	-	7,675	7,675	-
	24,704	25,560	26,816	3240 Support Staff	29,021	30,208	31,559	1,351	4
	54,404	62,151	54,059	3250 Maintenance/Custodians	40,727	39,810	40,907	1,097	3
	1,498	1,819	1,674	3291 Substitute - Support	1,642	1,642	1,861	219	13
	2,113	4,990	5,859	3292 Extra-Duty Compensation Support	1,030	1,030	1,030	-	-
	1,432	-	235	3294 Temporary Salaries - Support	-	-	-	-	-
	236	254	-	3295 Overtime - Support	-	-	-	-	-
	3,109	2,520	2,016	3296 Substitute Certified w/o Certificate	3,300	3,300	1,500	(1,800)	(55)
	191,148	205,478	189,179	3500 Employee Benefits	196,729	210,925	227,173	16,248	8
926,208	898,199	936,033	891,801	Subtotal - Personnel Services	898,199	939,961	925,516	(14,445)	(2)
-	400	200	-	4100 Professional-Tech Service	400	800	400	(400)	(50)
748	975	738	30	4200 Travel	975	975	975	-	-
778	-	660	1,647	4250 Extra Curricular Travel	-	-	-	-	-
4,125	4,173	4,091	4,501	4310 Water And Sewage	4,173	4,173	4,173	-	-
3,062	3,021	2,962	2,621	4320 Garbage	3,021	3,021	3,021	-	-

623	847	1,003	4331 Postage	600	600	600	-	-
3,660	3,260	4,072	4332 Telephone	3,160	3,160	3,160	-	-
29,822	32,595	33,507	4360 Electricity	30,527	30,527	30,527	-	-
22,002	24,523	20,870	4380 Fuel for Heating	18,530	18,530	18,530	-	-
-	245	617	4402 Purchased Services	191	191	191	-	-
5,421	3,355	3,896	4408 Purchased Service - Copier	3,305	3,305	3,154	(151)	(5)
285	146	225	4430 Repair & Maintenance Agreement	675	675	675	-	-
27,067	20,521	14,494	4501 Supplies	15,384	16,244	14,620	(1,624)	(10)
2,450	1,804	2,200	4502 Discretionary Material	2,200	2,200	1,900	(300)	(14)
484	396	127	4901 Other Expenses	465	465	465	-	-
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>101,167</u>	<u>96,983</u>	<u>90,470</u>	Subtotal - Other	<u>84,246</u>	<u>85,506</u>	<u>83,031</u>	<u>(2,475)</u>	<u>(3)</u>
284	17,129	2,677	5101 Equipment	2,677	2,677	2,677	-	-
1,808	-	185	5102 Equipment-Technology	-	-	-	-	-
<u>2,092</u>	<u>17,129</u>	<u>2,862</u>	Subtotal - Equipment	<u>2,677</u>	<u>2,677</u>	<u>2,677</u>	<u>-</u>	<u>-</u>
<u>\$1,029,467</u>	<u>\$ 1,050,145</u>	<u>\$ 985,133</u>	Location Totals	<u>\$ 985,122</u>	<u>\$1,028,144</u>	<u>\$1,011,224</u>	<u>\$ (16,920)</u>	<u>(2)</u>

Chapman Elementary School FTE

Chapman Elementary Enrollment History and Projections



in 1958 with the most students and currently the junction of the

3/07/04

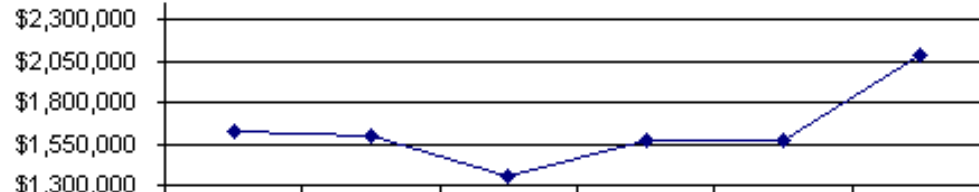
Final Budget	Current Budget	2004-05 Budget
138.00	144.00	146.00

	1.00	1.00	1.00	Administrators	1.00	1.00	0.50
	9.00	9.00	7.50	Teachers	7.50	8.00	7.00
	-	-	0.50	Specialists	0.50	-	-
	2.50	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
	-	-	-	Aides	-	-	0.38
	-	0.35	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	1.50	1.50	1.50
	<u>15.75</u>	<u>15.60</u>	<u>14.60</u>	Totals	<u>13.85</u>	<u>13.85</u>	<u>12.73</u>



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Connections Location Amounts



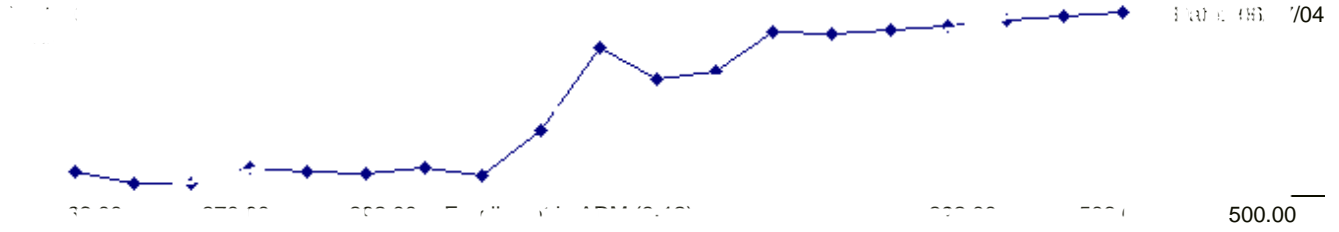
High School District Budget

Date:06/07/04

Original Budget	Current Budget	2004-05 Budget	Change	% Of Change				
61,985	\$ 68,161	\$ 70,170	\$ 2,009	3				
250,192	259,709	180,065	3150 Teachers	251,367	267,354	344,694	77,340	29
10,100	250	-	3162 Emolument	50,000	-	-	-	-
-	-	-	3171 Substitute Certified w/Certificate	1,920	1,950	1,200	(750)	(38)
1,025	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
11,792	7,653	-	3230 Tutors/Aides	-	-	-	-	-
70,612	109,661	108,460	3240 Support Staff	115,420	128,053	134,240	6,187	5
108	-	216	3291 Substitute - Support	2,880	2,880	2,880	-	-
5,103	1,731	3,061	3294 Temporary Salaries - Support	1,000	400	1,000	600	150
84	-	252	3296 Substitute Certified w/o Certificate	1,920	1,950	1,200	(750)	(38)
95,269	155,991	109,396	3500 Employee Benefits	149,482	163,815	203,973	40,158	25
444,285	593,635	461,295	Subtotal - Personnel Services	635,974	634,563	759,357	124,794	20
1,223	873	4,712	4100 Professional-Technical Service	2,000	2,235	2,000	(235)	(11)
5,295	4,693	3,712	4200 Travel	4,000	4,000	4,000	-	-
-	-	3,710	4250 Extra Curricular Travel	-	-	-	-	-
4,664	5,080	6,787	4331 Postage	6,500	6,500	6,500	-	-
42,475	40,088	26,860	4332 Telephone	37,972	37,972	37,972	-	-
651	6,237	9,505	4402 Purchased Services	8,000	20,500	15,000	(5,500)	(27)
2,810	1,635	850	4408 Purchased Service - Copier	8,467	8,467	12,938	4,471	53
520	876	685	4410 Rental	600	1,400	1,400	-	-
133	-	174	4430 Repair & Maintenance Agreement	1,000	1,000	1,000	-	-
400,998	443,078	392,232	4501 Supplies	581,700	566,735	879,373	312,638	55
900	1,280	1,085	4502 Discretionary Material	1,280	1,300	1,600	300	23
3,268	1,959	1,695	4901 Other Expenses	1,000	1,000	1,000	-	-
462,937	505,799	452,007	Subtotal - Other	652,519	651,109	962,783	311,674	48

4,122	16,289	6,493	5101 Equipment	796	2,226	796	(1,430)	(64)
<u>718,398</u>	<u>479,084</u>	<u>440,722</u>	5102 Equipment-Technology	<u>287,100</u>	<u>287,100</u>	<u>370,296</u>	<u>83,196</u>	29
<u>722,520</u>	<u>495,373</u>	<u>447,215</u>	Subtotal - Equipment	<u>287,896</u>	<u>289,326</u>	<u>371,092</u>	<u>81,766</u>	28
<u>\$1,629,742</u>	<u>\$1,594,807</u>	<u>\$1,360,517</u>	Function Totals	<u>\$1,576,389</u>	<u>\$1,574,998</u>	<u>\$2,093,232</u>	<u>\$ 518,234</u>	33

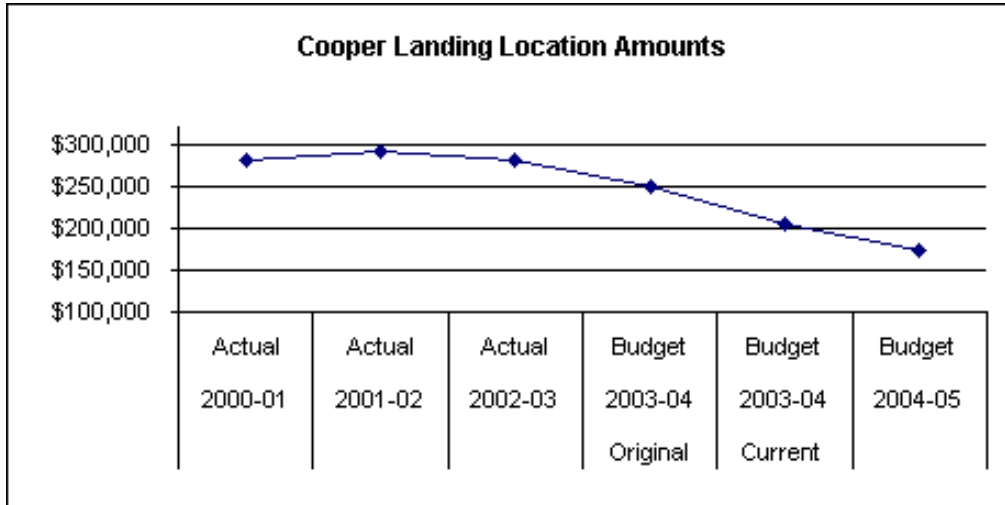




Staff

5.50	5.50	5.50	Teachers	5.50	5.50	1.00
1.00	1.00	-	Aides	-	-	-
4.00	4.00	5.00	Support	5.00	5.00	5.00
<u>11.50</u>	<u>11.40</u>	<u>11.40</u>	Totals	<u>11.40</u>	<u>11.50</u>	<u>12.00</u>

Cooper Landing School



High School District Budget

Date: 06/07/04

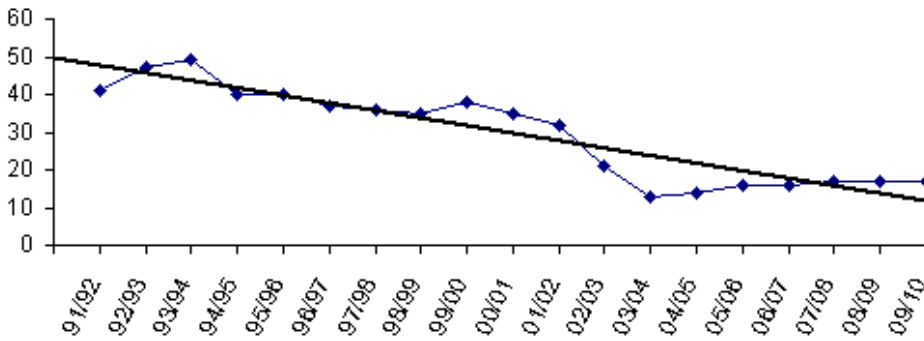
	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
							\$ 132,144	\$ 92,574	\$ 66,544	\$ (26,030)	(28)
-	-	-	-	3161 Extra-Duty Compensation Certified			736	736	736	-	-
1,138	1,694	1,650		3171 Substitute Certified w/Certificate			600	660	195	(465)	(70)
-	1,679	1,890		3220 Specialist - Nurse			1,952	1,980	2,050	70	4
-	4,088	6,491		3230 Tutors/Aides			6,754	5,388	5,689	301	6
10,026	10,714	11,444		3240 Support Staff			10,809	11,318	11,895	577	5
10,579	9,714	10,928		3250 Maintenance/Custodians			9,762	10,085	10,624	539	5
432	1,379	982		3291 Substitute - Support			789	749	749	-	-
-	554	-		3294 Temporary Salaries - Support			-	-	-	-	-
32	85	-		3295 Overtime - Support			-	-	-	-	-
2,704	2,489	1,454		3296 Substitute Certified w/o Certificate			600	570	195	(375)	(66)
57,660	55,252	56,753		3500 Employee Benefits			47,555	43,149	39,176	(3,973)	(9)
243,462	250,945	244,197		Subtotal - Personnel Services			211,701	167,209	137,853	(29,356)	(18)
341	139	120		4200 Travel			390	390	390	-	-
79	50	50		4310 Water And Sewage			51	51	51	-	-
1,819	1,996	1,831		4320 Garbage			2,036	2,036	2,036	-	-
128	94	119		4331 Postage			156	156	156	-	-
11,172	11,288	11,320		4332 Telephone			11,287	11,287	11,287	-	-
10,473	11,170	10,340		4360 Electricity			11,393	11,393	11,393	-	-
7,060	3,625	6,410		4380 Fuel for Heating			5,671	5,671	5,671	-	-
-	-	100		4402 Purchased Services			-	-	-	-	-
934	797	722		4408 Purchased Service - Copier			497	497	302	(195)	(39)
-	49	-		4430 Repair & Maintenance Agreement			317	291	291	-	-

4,390	6,260	3,110	4501 Supplies	3,024	3,300	2,178	(1,122)	(34)
600	600	500	4502 Discretionary Material	400	380	260	(120)	(32)
35	25	25	4901 Other Expenses	169	169	169	-	-
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>37,671</u>	<u>36,733</u>	<u>35,307</u>	Subtotal - Other	<u>36,031</u>	<u>36,261</u>	<u>34,824</u>	<u>(1,437)</u>	<u>(4)</u>
-	4,557	614	5101 Equipment	614	614	614	-	-
-	-	-	5102 Equipment-Technology	-	-	-	-	-
-	<u>4,557</u>	<u>614</u>	Subtotal - Equipment	<u>614</u>	<u>614</u>	<u>614</u>	<u>-</u>	<u>-</u>
<u>\$ 281,133</u>	<u>\$ 292,235</u>	<u>\$ 280,118</u>	Location Totals	<u>\$ 248,346</u>	<u>\$ 204,084</u>	<u>\$ 173,291</u>	<u>\$ (30,793)</u>	<u>(15)</u>



Cooper Landing School FTE

Cooper Landing Elementary Enrollment History and Projections



families in Cooper
 flavor as a result of its
 y constructed in 1972 to
 schoolhouse to a three-
 donated by the
 seum housing a variety /07/04
 of CLES strive to
 cal arenas to prepare
 al and dramatic
 educational environment

	0.20	-	Special Ed Teachers			
	0.25	0.32	Special Ed Aides	0.32	0.25	0.25
	0.05	0.05	Nurse	0.05	0.05	0.05
0.56	0.56	0.56	Support	0.50	0.50	0.50
0.56	0.56	0.56	Custodians	0.50	0.50	0.50
<u>4.12</u>	<u>4.42</u>	<u>3.99</u>	Totals	<u>3.37</u>	<u>3.20</u>	<u>2.60</u>

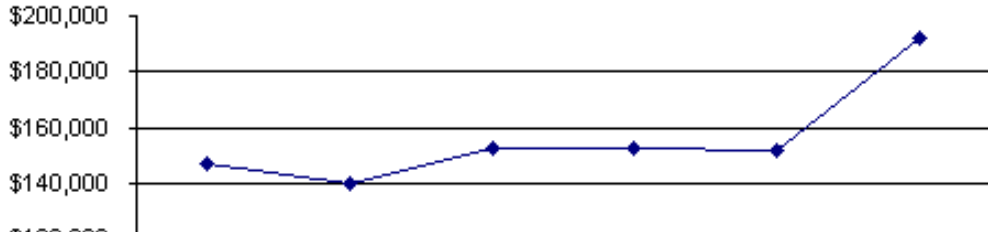
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1.00 1.00 1.30



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Fireweed Academy Location Amounts



School District Budget

Date: 06/07/04

Original Budget	Current Budget	2004-05 Budget	Change	% Of Change				
79,540	\$ 79,540	\$ 88,287	\$ 8,747	11				
-	-	-	-	-				
1,200	1,200	1,200	-	-				
-	-	-	-	-				
9,530	7,462	7,434	3230 Tutors/Aides	7,627	7,627	9,188	1,561	20
17,269	10,545	11,086	3240 Support Staff	11,023	11,023	13,120	2,097	19
-	-	2,673	3250 Maintenance/Custodians	4,594	4,594	1,100	(3,494)	(76)
344	115	637	3291 Substitute - Support	184	184	184	-	-
203	-	83	3294 Temporary Salaries - Support	356	356	350	(6)	(2)
2,756	357	2,152	3296 Substitute Certified w/o Certificate	504	504	504	-	-
31,183	29,431	32,707	3500 Employee Benefits	33,156	33,156	41,951	8,795	27
128,442	123,552	136,541	Subtotal - Personnel Services	138,184	138,184	155,884	17,700	13
516	1,830	52	4200 Travel	400	400	-	(400)	(100)
395	399	794	4310 Water And Sewage	400	400	400	-	-
237	312	188	4331 Postage	300	300	200	(100)	(33)
835	1,077	819	4332 Telephone	1,200	1,200	1,000	(200)	(17)
-	-	2,668	4360 Electricity	-	-	-	-	-
-	-	1,472	4380 Fuel For Heating	-	-	-	-	-
1,071	280	206	4402 Purchased Services	600	600	400	(200)	(33)
874	731	631	4408 Purchased Service - Copier	800	800	700	(100)	(13)
4,600	4,600	-	4410 Rental	189	189	-	(189)	(100)
-	-	113	4430 Repair & Maintenance Agreement	100	100	100	-	-
7,888	2,336	3,029	4501 Supplies	3,600	2,159	1,451	(708)	(33)
400	400	400	4502 Discretionary Material	400	400	400	-	-
412	-	(8)	4901 Other Expenses	200	200	24,266	24,066	12,033
-	-	5,093	4950 Indirect Costs	5,502	5,903	6,536	633	11

<u>17,228</u>	<u>11,965</u>	<u>15,457</u>	Subtotal - Other	<u>13,691</u>	<u>12,651</u>	<u>35,453</u>	<u>22,802</u>	180
-	4,514	528	5101 Equipment	528	528	528	-	-
<u>1,001</u>	<u>-</u>	<u>-</u>	5102 Equipment - Technology	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,001</u>	<u>4,514</u>	<u>528</u>	Subtotal - Equipment	<u>528</u>	<u>528</u>	<u>528</u>	<u>-</u>	<u>-</u>
<u>\$ 146,671</u>	<u>\$ 140,031</u>	<u>\$ 152,526</u>	Location Totals	<u>\$ 152,403</u>	<u>\$ 151,363</u>	<u>\$ 191,865</u>	<u>\$ 40,502</u>	27



...nibus ... is located on the ... shops of ...

...gs on the Paul Banks
... southwestern Kenai
...ner Charter School,

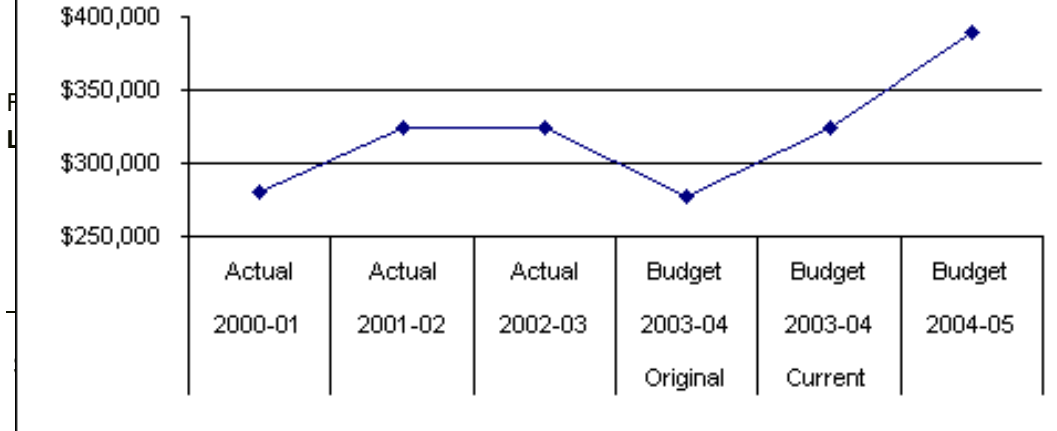
'07/04



	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	1.00	30.00	34.00							
	2.00	2.00	2.00	Teachers	2.00	2.00	2.00			
	0.68	1.19	0.44	Aides	0.44	0.44	0.44			
	1.00	0.50	0.50	Support	0.50	0.50	0.50			
	-	-	0.25	Custodian	0.25	0.25	0.25			
	<u>3.68</u>	<u>3.69</u>	<u>3.19</u>	Totals	<u>3.19</u>	<u>3.19</u>	<u>3.19</u>			



Homer Flex Location Amounts



School District Budget

Date: 06/07/04

	Original Budget	Current Budget	2004-05 Budget	Change	% Of Change			
	60,411	\$ 192,423	\$ 232,673	\$ 40,250	21			
	900	1,320	638	(682)	(52)			
- 1,618	2,005	3220 Specialist - Nurse	2,012	1,931	2,013	82	4	
- -	8,952	3230 Tutors/Aides	9,645	10,101	10,597	496	5	
10,926	10,719	10,864	3240 Support Staff	12,205	12,486	13,073	587	5
11,710	11,872	12,508	3250 Maintenance/Custodians	12,294	13,093	13,720	627	5
657	1,117	984	3291 Substitute - Support	887	887	887	-	-
250	105	28	3294 Temporary Salaries - Support	-	-	-	-	-
504	1,295	588	3296 Substitute Certified w/o Certificate	900	1,050	638	(412)	(39)
60,006	65,521	68,619	3500 Employee Benefits	61,328	73,281	96,426	23,145	32
261,584	295,205	303,112	Subtotal - Personnel Services	260,582	306,572	370,665	64,093	21
-	-	-	4100 Professional Technical Service	-	-	-	-	-
405	495	234	4200 Travel	645	645	645	-	-
618	841	1,107	4310 Water & Sewer	858	858	858	-	-
685	1,415	1,301	4320 Garbage	1,443	1,443	1,443	-	-
185	219	416	4331 Postage	375	375	375	-	-
2,687	1,515	1,490	4332 Telephone	1,439	1,439	1,439	-	-
2,473	2,962	2,850	4360 Electricity	2,797	2,797	2,797	-	-
1,703	1,239	1,503	4380 Fuel for Heating	-	-	-	-	-
100	840	-	4402 Purchased Services	850	850	850	-	-
856	900	1,095	4408 Purchased Service - Copier	864	864	1,080	216	25
-	-	-	4430 Repair & Maintenance Agreement	413	413	413	-	-
7,877	8,792	8,090	4501 Supplies	5,606	5,606	6,386	780	14
800	850	800	4502 Discretionary Material	600	700	850	150	21
421	395	238	4901 Other Expenses	263	263	763	500	190
625	625	650	4903 Professional Dues	625	625	625	-	-

<u>19,435</u>	<u>21,088</u>	<u>19,774</u>	Subtotal - Other	<u>16,778</u>	<u>16,878</u>	<u>18,524</u>	<u>1,646</u>	10
-	7,791	889	5101 Equipment	607	607	607	-	-
-	<u>242</u>	-	5102 Equipment-Technology	-	-	-	-	-
-	<u>8,033</u>	<u>889</u>	Subtotal - Equipment	<u>607</u>	<u>607</u>	<u>607</u>	-	-
<u>\$ 281,019</u>	<u>\$ 324,326</u>	<u>\$ 323,775</u>	Location Totals	<u>\$ 277,967</u>	<u>\$ 324,057</u>	<u>\$ 389,796</u>	<u>\$ 65,739</u>	20



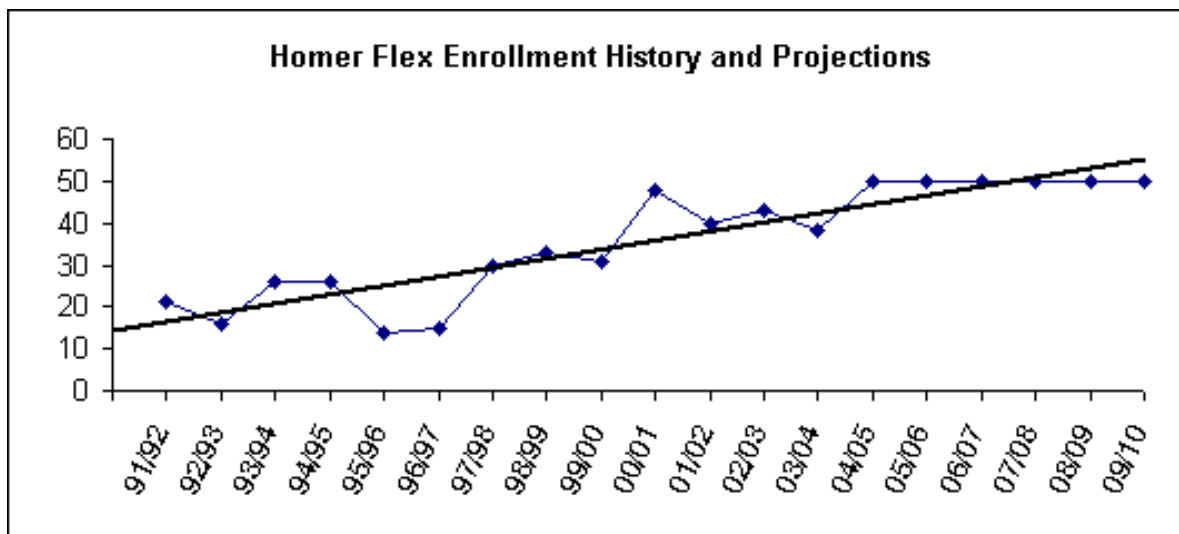
Kenai Peninsula Borough School District 2004-2005 Budget

Fund: 100 General Fund - Expenditures

Date: 06/07/04

Location: 66 Homer Flex High School

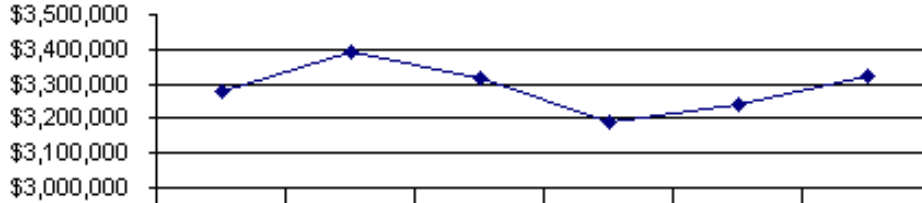
2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget
48.00	40.00	43.00	Enrollment in ADM (9-12)	40.00	38.00	50.00
<u>Staff in FTE</u>						
4.00	4.25	4.00	Teachers	3.00	3.00	3.75
-	-	-	- Special Ed Teachers	-	0.50	0.50
-	-	-	- Special Ed Aides	-	0.44	0.44
-	-	0.05	Nurse	0.05	0.05	0.05
0.50	0.55	0.94	Support	0.94	0.50	0.50
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>5.00</u>	<u>5.30</u>	<u>5.49</u>	Totals	<u>4.49</u>	<u>4.99</u>	<u>5.74</u>



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Homer High School

Homer High Location Amounts



ough School District 5 Budget

Date: 06/07/04

Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
1,363,117	1,382,269	1,346,440	3150 Teachers			\$ 157,564	\$ 155,391	\$ 160,500	\$ 5,109	3
53,958	44,241	40,112	3161 Extra-Duty Compensation Certified			1,278,468	1,290,708	1,345,866	55,158	4
2,060	3,435	-	3162 Emolument			67,543	67,543	65,431	(2,112)	(3)
13,094	13,665	20,021	3171 Substitute Certified w/Certificate			2,060	2,060	2,060	-	-
475	600	542	3172 Temp Certified w/Certificate			9,150	11,970	4,550	(7,420)	(62)
177,591	186,894	147,368	3180 Specialists - Certified			-	-	-	-	-
20,275	12,180	13,292	3220 Specialist - Nurse			155,540	125,479	93,676	(31,803)	(25)
33,500	54,491	79,359	3230 Tutors/Aides			13,974	17,366	18,115	749	4
112,997	130,386	137,811	3240 Support Staff			84,024	93,327	89,633	(3,694)	(4)
183,380	177,655	183,765	3250 Maintenance/Custodians			141,040	147,516	140,210	(7,306)	(5)
6,087	8,679	-	3272 Activity Bus Driver			155,204	165,301	172,233	6,932	4
12,214	8,101	10,607	3291 Substitute - Support			-	-	-	-	-
34,365	46,265	50,917	3292 Extra-Duty Compensation Support			8,306	8,364	8,076	(288)	(3)
5,528	4,036	3,122	3294 Temporary Salaries - Support			23,875	23,875	23,875	-	-
1,318	2,938	4,824	3295 Overtime - Support			-	-	-	-	-
31,554	24,719	16,549	3296 Substitute Certified w/o Certificate			1,500	1,500	1,500	-	-
588,215	586,427	601,661	3500 Employee Benefits			9,150	9,000	4,550	(4,450)	(49)
<u>2,783,166</u>	<u>2,833,645</u>	<u>2,811,492</u>	Subtotal - Personnel Services			<u>611,900</u>	<u>647,711</u>	<u>723,011</u>	<u>75,300</u>	<u>12</u>
-	125	-	4100 Professional - Technical Service			-	-	-	-	-
1,366	1,202	2,265	4200 Travel			-	-	-	-	-
23,147	18,752	35,380	4250 Extra Curricular Travel			1,768	1,768	1,768	-	-
16,467	21,694	22,453	4310 Water And Sewage			-	-	-	-	-
						22,128	22,128	22,128	-	-

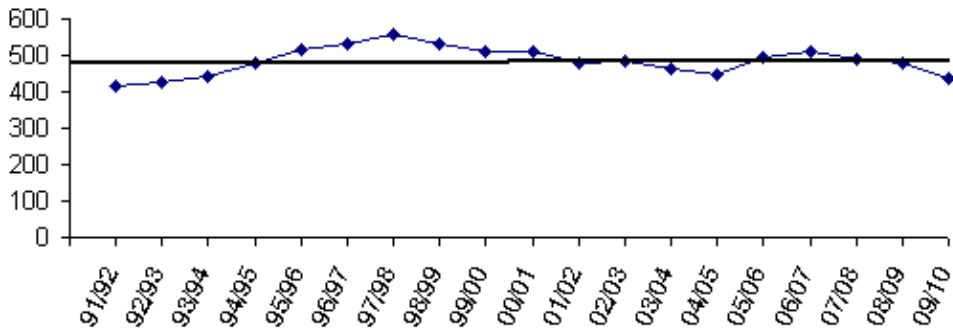
5,239	6,422	5,349	4320 Garbage	6,550	6,550	6,550	-	-
5,292	3,794	5,629	4331 Postage	2,896	4,516	2,896	(1,620)	(36)
17,657	13,341	15,364	4332 Telephone	13,027	13,027	13,027	-	-
193,268	207,492	216,757	4360 Electricity	194,588	194,588	194,588	-	-
99,748	96,086	72,853	4380 Fuel for Heating	101,459	101,459	101,459	-	-
1,010	1,021	4,491	4402 Purchased Services	2,588	2,588	3,092	504	19
16,427	12,570	12,990	4408 Purchased Service - Copier	10,930	10,930	10,325	(605)	(6)
2,445	3,994	2,400	4409 Purchased Service - RISO	4,800	4,800	4,800	-	-
-	-	2,363	4410 Rental	1,500	1,500	1,500	-	-
2,931	2,935	2,136	4430 Repair & Maintenance Agreement	5,025	5,025	6,818	1,793	36
87,468	123,965	78,738	4501 Supplies	81,756	83,006	76,239	(6,767)	(8)
6,850	6,900	6,650	4502 Discretionary Material	6,100	6,000	5,800	(200)	(3)
6,077	2,558	4,360	4901 Other Expenses	4,580	3,710	4,580	870	-
1,250	1,250	1,300	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>486,642</u>	<u>524,101</u>	<u>491,478</u>	Subtotal - Other	<u>460,945</u>	<u>462,845</u>	<u>456,820</u>	<u>(6,025)</u>	<u>(1)</u>
7,834	33,074	11,340	5101 Equipment	9,892	9,892	9,892	-	-
2,493	80	1,520	5102 Equipment-Technology	-	-	-	-	-
<u>10,327</u>	<u>33,154</u>	<u>12,860</u>	Subtotal - Equipment	<u>9,892</u>	<u>9,892</u>	<u>9,892</u>	<u>-</u>	<u>-</u>
<u>\$3,280,135</u>	<u>\$ 3,390,900</u>	<u>\$ 3,315,830</u>	Location Totals	<u>\$3,190,135</u>	<u>\$3,239,848</u>	<u>\$3,319,998</u>	<u>\$ 80,150</u>	<u>2</u>



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Homer High FTE

Homer High Enrollment History and Projections



originally built to house
north shore of
Merling Highway.

16/07/04

	91/92	92/93	93/94	94/95	95/96	96/97	97/98	98/99	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	2003-04 Budget	2004-05 Budget		
Teachers	25.75	25.00	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	23.75	21.00	22.00	21.00	
Specialists	3.00	3.00	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.50	2.00	2.00	
Special Ed Teachers	4.50	4.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Special Ed Aides	1.26	1.26	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	3.52	3.52	3.52	
Aides	1.38	1.38	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	2.00	1.50	
Nurse	0.80	0.80	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.44	0.50	
Support	4.00	4.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	3.50	3.00	
Custodians	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	5.50	5.50	5.50	
Total	49.69	49.29	49.17	49.17	49.17	49.17	49.17	49.17	49.17	49.17	49.17	49.17	49.17	49.17	49.17	49.17	49.17	49.17	49.17	44.92	44.96	43.02	



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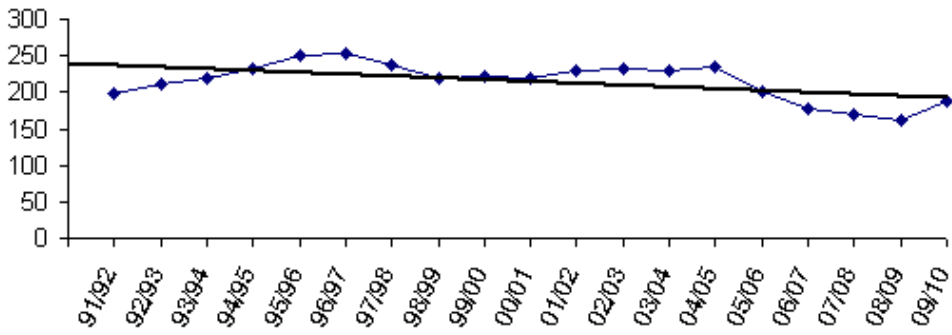
3,512	3,702	3,394	4320 Garbage	3,776	3,776	3,776	-	-
2,046	2,024	1,792	4331 Postage	1,200	1,200	1,200	-	-
7,736	6,423	6,995	4332 Telephone	5,186	5,186	5,186	-	-
48,148	50,321	50,978	4360 Electricity	47,341	47,341	47,341	-	-
36,283	34,917	21,673	4380 Fuel for Heating	52,620	52,620	52,620	-	-
-	599	515	4402 Purchased Services	550	550	550	-	-
7,577	5,328	5,917	4408 Purchased Service - Copier	4,838	4,838	5,076	238	5
2,510	2,200	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	-	-	4410 Rental	173	173	173	-	-
75	290	319	4430 Repair & Maintenance Agreement	1,950	1,950	1,950	-	-
31,168	53,246	27,273	4501 Supplies	28,939	29,012	30,006	994	3
2,400	3,100	2,000	4502 Discretionary Material	2,800	2,900	2,800	(100)	(3)
398	337	129	4901 Other Expenses	750	750	750	-	-
625	625	650	4903 Professional Dues	625	625	625	-	-
<u>156,344</u>	<u>175,438</u>	<u>141,585</u>	Subtotal - Other	<u>163,841</u>	<u>164,014</u>	<u>165,146</u>	<u>1,132</u>	-
(4,814)	16,347	5,003	5101 Equipment	4,215	4,215	4,215	-	-
-	250	2,248	5102 Equipment-Technology	-	1,447	-	(1,447)	-
<u>(4,814)</u>	<u>16,597</u>	<u>7,251</u>	Subtotal - Equipment	<u>4,215</u>	<u>5,662</u>	<u>4,215</u>	<u>(1,447)</u>	(26)
<u>\$1,381,219</u>	<u>\$ 1,473,008</u>	<u>\$ 1,392,068</u>	Location Totals	<u>\$1,366,298</u>	<u>\$1,501,758</u>	<u>\$1,555,299</u>	<u>\$ 53,541</u>	4



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Homer Middle School FTE

Homer Middle Enrollment History and Projections



the most recent
 s and currently houses
 and competent teachers
 achers who set high
 e of the highest test
 ay on the southwestern
 the "End of the Road".

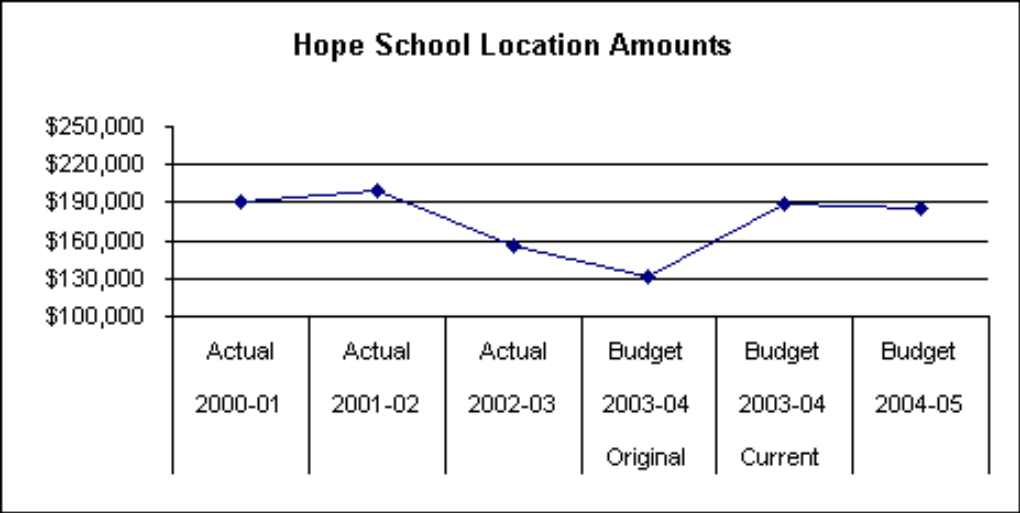
10.50	12.00	11.25	Teachers
1.50	1.75	1.50	Specialists
2.00	1.50	1.75	Special Ed Teachers
-	-	0.55	Nurse
1.49	-	-	Special Ed Aides
1.50	1.85	1.50	Support
3.00	3.00	3.00	Custodians
<u>20.99</u>	<u>21.10</u>	<u>20.55</u>	Totals

et	Budget	Budget
1.00	229.00	235.00
1.00	1.00	1.00
10.00	10.50	10.00
1.50	1.00	1.00
1.50	2.00	2.00
0.55	0.55	0.55
-	1.32	1.32
1.50	1.50	1.50
2.50	2.50	2.50
<u>18.55</u>	<u>20.37</u>	<u>19.87</u>



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Hope Elementary High School



High School District Budget

Date: 06/07/04

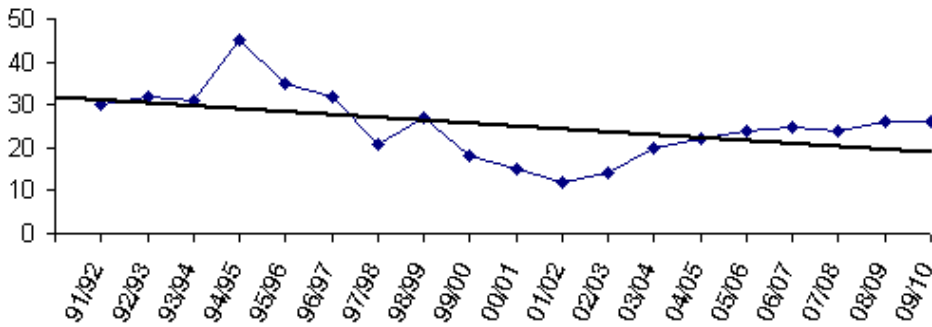
	Original Budget	Current Budget	2004-05 Budget	Change	% Of Change			
\$ 39,667	\$ 75,549	\$ 79,046	\$ 3,497	5				
600	1,413	1,650	3171 Substitute Certified w/Certificate	180	630	195	(435)	(69)
-	-	1,703	3220 Specialist - Nurse	1,643	1,714	1,786	72	4
5,780	6,720	5,837	3230 Tutors/Aides	4,007	8,806	-	(8,806)	(100)
9,698	8,984	9,579	3240 Support Staff	10,327	10,873	11,435	562	5
12,661	11,483	13,643	3250 Maintenance/Custodians	9,823	10,499	11,037	538	5
1,233	558	1,422	3291 Substitute - Support	685	829	576	(253)	(31)
-	-	-	3292 Extra-Duty Compensation Support	736	736	736	-	-
229	72	-	3294 Temporary Salaries - Support	-	-	-	-	-
1,659	2,715	-	3296 Substitute Certified w/o Certificate	180	360	195	(165)	(46)
36,891	38,048	32,549	3500 Employee Benefits	22,166	36,415	37,731	1,316	4
150,140	159,596	125,043	Subtotal - Personnel Services	89,414	146,411	142,737	(3,674)	(3)
1,153	1,762	1,353	4200 Travel	924	924	924	-	-
29	-	-	4310 Water And Sewage	-	-	-	-	-
568	180	60	4320 Garbage	184	184	184	-	-
187	122	154	4331 Postage	186	186	186	-	-
3,250	3,550	2,717	4332 Telephone	3,474	3,474	3,474	-	-
16,296	13,880	12,805	4360 Electricity	12,538	12,538	12,538	-	-
13,253	9,786	9,541	4380 Fuel for Heating	19,403	19,403	19,403	-	-
2,622	1	-	4402 Purchased Services	250	250	250	-	-
396	313	358	4408 Purchased Service - Copier	302	302	475	173	57
-	-	-	4430 Repair & Maintenance Agreement	435	435	435	-	-
2,664	4,855	2,281	4501 Supplies	2,693	2,943	3,509	566	19

400	220	220	4502 Discretionary Material	120	240	260	20	8
441	254	284	4901 Other Expenses	226	226	226	-	-
-	625	650	4903 Professional Dues	625	625	625	-	-
41,259	35,548	30,423	Subtotal - Other	41,360	41,730	42,489	759	2
-	4,359	219	5101 Equipment	219	219	219	-	-
-	133	202	5102 Equipment-Technology	-	-	-	-	-
-	4,492	421	Subtotal - Equipment	219	219	219	-	-
<u>\$ 191,399</u>	<u>\$ 199,636</u>	<u>\$ 155,887</u>	Location Totals	<u>\$ 130,993</u>	<u>\$ 188,360</u>	<u>\$ 185,445</u>	<u>\$ (2,915)</u>	(2)



Hope Elementary/High School FTE

Hope Elementary/High Enrollment History and Projections



ed by many parent and French volunteer at the levels. Hope School prides

07/04

Current	2003-04 Budget	2004-05 Budget
4.00	20.00	22.00

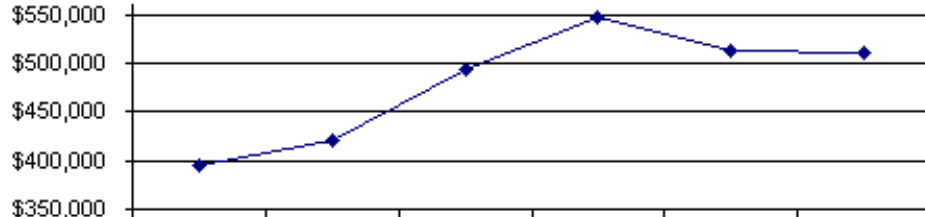
0.60	1.20	1.30
-	-	-
0.38	0.38	0.19
-	-	0.05
-	-	0.25
0.50	0.50	0.50
0.75	0.75	0.75
<u>3.63</u>	<u>3.73</u>	<u>2.84</u>
0.60	1.20	1.30
-	-	-
0.19	-	-
0.05	0.05	0.05
-	0.44	-
0.50	0.50	0.50
0.50	0.50	0.50
<u>1.84</u>	<u>2.69</u>	<u>2.35</u>

- Special Ed Teachers
 Special Ed Aides
 Nurse
 Aide
 Support
 Custodians
 Totals



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Kachemak Selo Location Amounts



School District Budget

Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
							298,661	\$ 262,730	\$ 253,517	\$ (9,213)	(4)
							1,650	1,740	750	(990)	(57)
-	3,027	3,322	3220 Specialist - Nurse				3,302	5,066	5,281	215	4
36,071	38,430	39,310	3230 Tutors/Aides				48,611	46,656	48,890	2,234	5
9,191	9,348	9,333	3240 Support Staff				11,165	10,429	10,975	546	5
6,942	7,436	7,297	3250 Maintenance/Custodians				11,179	11,654	12,200	546	5
1,677	1,679	1,871	3291 Substitute - Support				1,867	1,786	1,786	-	-
438	389	263	3294 Temporary Salaries - Support				-	-	-	-	-
546	1,071	1,176	3296 Substitute Certified w/o Certificate				1,650	1,650	750	(900)	(55)
81,912	83,990	102,326	3500 Employee Benefits				116,008	116,380	125,748	9,368	8
347,135	360,873	434,524	Subtotal - Personnel Services				494,093	458,091	459,897	1,806	-
11,458	11,393	13,651	4200 Travel				10,280	10,280	10,280	-	-
(2)	95	282	4310 Water And Sewage				97	97	97	-	-
600	650	650	4320 Garbage				663	663	663	-	-
150	150	229	4331 Postage				113	113	113	-	-
2,650	2,355	2,385	4332 Telephone				2,228	2,228	2,228	-	-
3,071	3,210	4,332	4360 Electricity				3,093	3,093	3,093	-	-
1,376	1,218	1,564	4408 Purchased Service - Copier				1,901	1,901	1,836	(65)	(3)
22,200	22,200	24,050	4410 Rental				22,200	22,200	22,200	-	-
60	-	134	4430 Repair & Maintenance Agreement				113	113	113	-	-
4,238	8,512	5,961	4501 Supplies				8,562	8,812	8,410	(402)	(5)
800	800	1,000	4502 Discretionary Material				1,100	1,100	1,000	(100)	(9)
36	56	70	4901 Other Expenses				75	75	75	-	-
640	640	1,150	4903 Professional Dues				640	640	640	-	-
47,277	51,279	55,458	Subtotal - Other				51,065	51,315	50,748	(567)	(1)
-	7,960	4,146	5101 Equipment				946	2,810	946	(1,864)	(66)

\$ 394,412

\$ 420,112

\$ 494,128

Location Totals

\$ 546,104

\$ 512,216

\$ 511,591

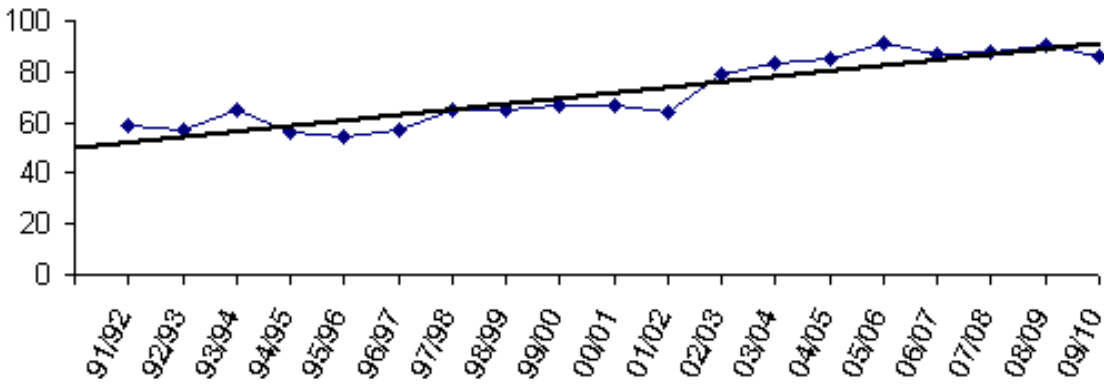
\$ (625)

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Kachemak Selo Elementary/High Enrollment History and Projections



Homer, Alaska. The community of around 250 ends to be extremely represented in the

6/07/04

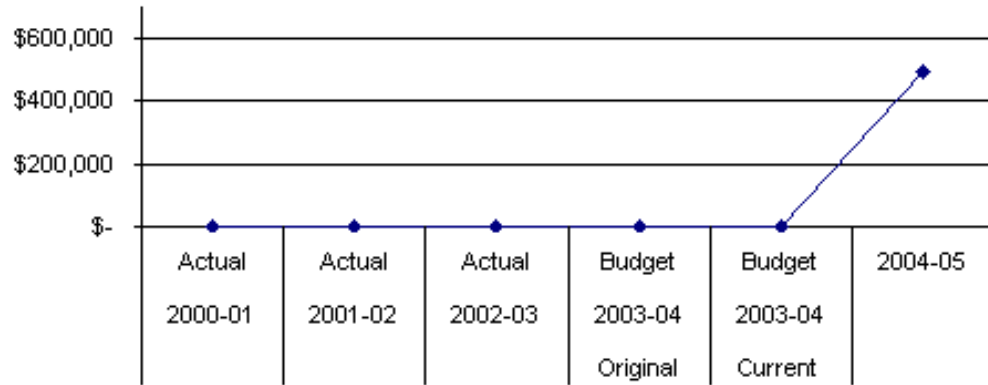
I-05

	91-92	95-96	00-01	02-03	05-06	06-07	07-08	08-09	09-10	2005 Budget	2006 Budget	2007 Budget
Teachers	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.00
- Special Ed Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed Aides	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.07	0.07
Aides	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89
Nurse	-	-	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.14	0.14
Support	0.50	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Custodians	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.50	0.50	0.50
Totals	7.02	7.12	8.12	8.12	8.12	8.12	8.12	8.12	8.12	8.74	8.60	8.10



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Kaleidoscope Charter Location Amounts



School District Budget

Date: 06/07/04

	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
-	-	\$ 268,512	268,512	-	
-	-	7,600	7,600	-	
-	-	8,871	8,871	-	
-	-	13,455	13,455	-	
-	-	6,000	6,000	-	
-	-	600	600	-	
-	-	20,000	20,000	-	
-	-	106,118	106,118	-	
-	-	431,156	431,156	-	
-	-	5,000	5,000	-	
-	-	5,000	5,000	-	
-	-	35,070	35,070	-	
-	-	1,000	1,000	-	
-	-	17,360	17,360	-	
-	-	63,430	63,430	-	
\$ -	\$ -	\$ 494,586	\$ 494,586	-	

- 3220 Specialist - Nurse

- 3240 Support Staff

- 3250 Maintenance/Custodians

- 3291 Substitute - Support

- 3293 Long Term Sustainute - Support

- 3500 Employee Benefits

- Subtotal - Personnel Services

- 4360 Electricity

- 4380 Fuel for Heating

- 4501 Supplies

- 4502 Discretionary Material

- 4950 Indirect Costs

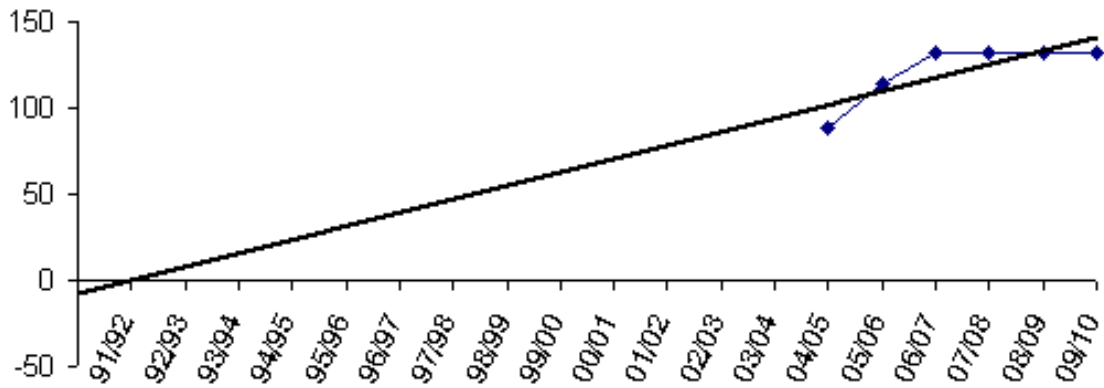
- Subtotal - Other

\$ - Location Totals



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Kaleidoscope Charter School Enrollment History and Projections



Date: 06/07/04

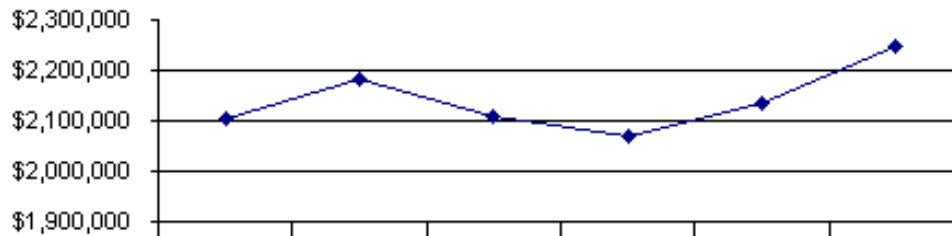
	Current 2003-04 Budget	2004-05 Budget
Total	-	88.00
Teachers	-	0.25
Special Ed Aides	-	4.50
Nurse	-	-
Support	-	0.10
Custodians	-	0.63
Totals	-	0.25
	-	5.73

Kaleidoscope School of Arts and Sciences is a new charter school within the Kenai Peninsula Borough School District. It was started in the fall of 2004, and housed at Sears Elementary. It serves 88 students in grades 1, 2 and 3. The core curriculum is taught along with the integration of the arts and sciences, using instructional strategies based upon current brain research. Along with academics, positive behavior is emphasized through teaching Lifelong Guidelines and Lifeskills every day, in the classroom as well as school-wide. Parent involvement with student learning is not only encouraged but expected, in developing lifelong learners.



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K-Beach Location Amounts



Actual	Actual	Actual	Budget	Budget	Budget
2000-01	2001-02	2002-03	2003-04	2003-04	2004-05
			Original	Current	

High School District Budget

Date: 06/07/04

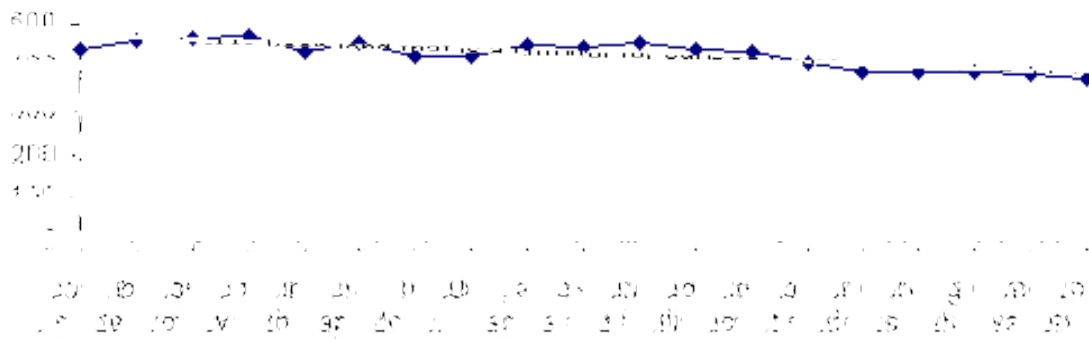
	Original	Current	2004-05	Change	% Of			
	2003-04	2003-04	2004-05		Change			
	Budget	Budget	Budget		Change			
	\$ 80,578	\$ 81,369	\$ 83,681	\$ 2,312	3			
	1,039,659	1,038,703	1,086,602	47,899	5			
1,472	1,104	1,840	3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
200	200	400	3162 Emolument	-	400	-	(400)	(100)
20,485	26,897	14,887	3171 Substitute Certified w/Certificate	7,050	8,780	3,675	(5,105)	(58)
-	9,745	35,720	3173 Long Term Substitute Certified	-	-	-	-	-
113,591	113,466	118,596	3180 Specialists - Certified	120,832	124,452	129,516	5,064	4
21,755	14,112	26,334	3220 Specialist - Nurse	22,654	34,854	36,210	1,356	4
112,007	107,702	74,921	3230 Tutors/Aides	79,513	82,728	86,868	4,140	5
40,579	40,197	43,315	3240 Support Staff	44,272	45,760	47,713	1,953	4
61,840	62,456	65,363	3250 Maintenance/Custodians	87,577	96,859	88,348	(8,511)	(9)
17,015	5,440	9,850	3291 Substitute - Support	5,213	5,519	5,231	(288)	(5)
368	736	-	3292 Extra-Duty Comp - Support	-	-	-	-	-
-	18,885	-	3293 Long Term Sub - Support	-	-	-	-	-
2,520	852	1,577	3294 Temporary Salaries - Support	-	-	-	-	-
223	288	-	3295 Overtime - Support	-	-	-	-	-
12,106	8,834	9,985	3296 Substitute Certified w/o Certificate	7,050	7,050	3,675	(3,375)	(48)
416,200	417,345	422,108	3500 Employee Benefits	438,627	471,740	539,884	68,144	14
1,945,837	2,003,783	1,970,271	Subtotal - Personnel Services	1,934,865	2,000,054	2,113,243	113,189	6
-	-	34	4100 Professional Technical Services	-	-	-	-	-
918	867	327	4200 Travel	566	566	566	-	-
6,117	7,633	1,397	4310 Water And Sewage	7,786	7,786	7,786	-	-
3,286	3,678	3,552	4320 Garbage	3,752	3,752	3,752	-	-
400	398	297	4331 Postage	300	300	300	-	-
10,605	13,290	10,947	4332 Telephone	6,984	6,984	6,984	-	-
41,090	46,964	50,428	4360 Electricity	44,270	44,270	44,270	-	-

9,583	12,584	10,657	4380 Fuel for Heating	8,250	8,250	8,250	-	-
979	352	358	4402 Purchased Services	606	764	606	(158)	(21)
7,265	7,601	4,077	4408 Purchased Service - Copier	8,986	8,986	8,878	(108)	(1)
2,445	4,857	4,364	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	-	-	4410 Rentals	-	197	-	(197)	(100)
1,139	1,938	744	4430 Repair & Maintenance Agreement	1,237	1,237	1,237	-	-
67,411	42,992	37,607	4501 Supplies	37,753	38,888	37,353	(1,535)	(4)
4,850	4,950	4,900	4502 Discretionary Material	4,700	4,700	4,700	-	-
711	407	-	4901 Other Expenses	901	704	901	197	28
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>157,439</u>	<u>149,151</u>	<u>130,349</u>	Subtotal - Other	<u>129,131</u>	<u>130,424</u>	<u>128,623</u>	<u>(1,801)</u>	<u>(1)</u>
-	30,160	8,540	5101 Equipment	4,822	4,822	4,822	-	-
1,802	1,093	-	5102 Equipment-Technology	-	-	-	-	-
<u>1,802</u>	<u>31,253</u>	<u>8,540</u>	Subtotal - Equipment	<u>4,822</u>	<u>4,822</u>	<u>4,822</u>	<u>-</u>	<u>-</u>
<u>\$2,105,078</u>	<u>\$ 2,184,187</u>	<u>\$ 2,109,160</u>	Location Totals	<u>\$2,068,818</u>	<u>\$2,135,300</u>	<u>\$2,246,688</u>	<u>\$ 111,388</u>	<u>5</u>



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Original Data: Risking us - Our teaching students and us



insula, at the junction promote academic decision making, and dents at K-Beach ation land. They were community. For opt a Stream" 6th grade students s, collect aquatic opportunity for the at students can make was made in the form special needs. They r reading. Students

06/07/04

04-05
udget

1.00

also take the opportunity to learn basic dog handling, grooming, and animal care skills through the K-Beach Caribou Animal Assisted Activity program. The Presidential Awards for Excellence in Mathematics and Science Teaching program selected Diane McBee, kindergarten teacher, as a state finalist for the 2002 school year. The K-Beach staff is proud of our school and of our students' accomplishments.

1.00

7.50

1.00

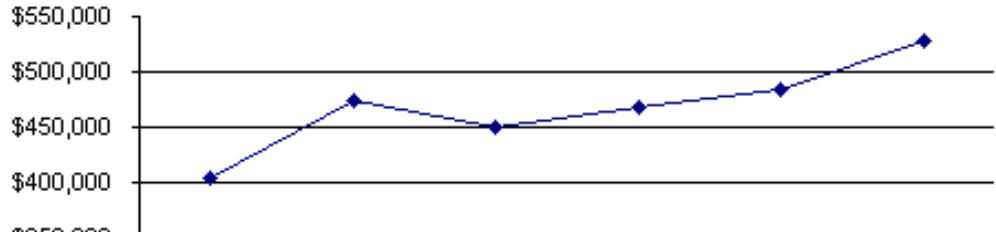
4.00

5.28	5.28	3.52	Special Ed Aides	3.52	3.52	3.52
0.60	0.88	0.88	Nurse	0.53	1.06	1.06
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodians	3.50	3.50	3.00
<u>35.88</u>	<u>36.16</u>	<u>33.90</u>	Totals	<u>32.55</u>	<u>33.08</u>	<u>32.58</u>



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Kenai Alternative Location Amounts



School District Budget

Date: 06/07/04

	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
	277,686	\$ 284,074	\$ 307,689	\$ 23,615	8
	1,800	2,160	938	(1,222)	(57)
100 -	-	-	-	-	-
3172 Temporary Certified w/Certificate	-	-	-	-	-
4,847 -	6,808	7,208	7,473	265	4
3220 Specialist - Nurse	-	-	-	-	-
21,459 -	-	-	-	-	-
3230 Tutors/Aides	-	-	-	-	-
11,680	13,301	14,081	14,710	629	4
3240 Support Staff	19,390	22,990	24,984	709	3
17,597 -	-	-	-	-	-
3250 Maintenance/Custodians	75	-	-	-	-
3272 Activity Bus Driver	144	968	962	962	-
2,013 -	-	-	-	-	-
3291 Substitute - Support	207	-	-	-	-
3294 Temporary Salaries - Support	1,454	1,800	938	(862)	(48)
378 -	-	-	-	-	-
3296 Substitute Certified w/o Certificate	81,393	101,011	128,250	20,258	19
91,135 -	-	-	-	-	-
3500 Employee Benefits	361,313	413,999	485,944	43,392	10
400,974 -	-	-	-	-	-
Subtotal - Personnel Services	426,364	442,552	485,944	43,392	10
67	562	562	562	-	-
4200 Travel	191	-	-	-	-
94 -	-	-	-	-	-
4250 Extra Curricular Travel	831	1,229	1,229	-	-
733 -	-	-	-	-	-
4310 Water and Sewage	626	1,149	1,149	-	-
1,023 -	-	-	-	-	-
4320 Garbage	424	375	375	-	-
370 -	-	-	-	-	-
4331 Postage	11,217	7,658	7,658	-	-
8,120 -	-	-	-	-	-
4332 Telephone	12,695	5,773	5,773	-	-
15,840 -	-	-	-	-	-
4360 Electricity	4,929	8,402	8,402	-	-
6,155 -	-	-	-	-	-
4380 Fuel for Heating	36	-	-	-	-
100 -	-	-	-	-	-
4402 Purchased Services	1,050	1,944	1,836	(108)	(6)
1,090 -	-	-	-	-	-
4408 Purchased Service - Copier	(113)	188	188	-	-
-	-	-	-	-	-
4430 Repair & Maintenance Agreement	8,463	12,161	11,556	(605)	(5)
14,610 -	-	-	-	-	-
4501 Supplies	1,200	1,200	1,250	50	4
7,915 -	-	-	-	-	-
4502 Discretionary Material	1,200	1,200	1,250	50	4

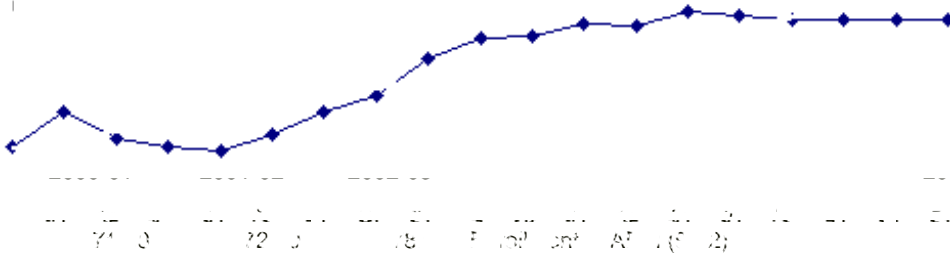
346	457	460	4901 Other Expenses	150	150	150	-	-
625	625	650	4903 Professional Dues	625	625	625	-	-
42,603	50,401	48,221	Subtotal - Other	41,416	41,416	40,753	(663)	(2)
-	9,445	710	5101 Equipment	710	710	710	-	-
112	-	-	5102 Equipment-Technology	-	-	-	-	-
112	9,445	710	Subtotal - Equipment	710	710	710	-	-
<u>\$ 404,028</u>	<u>\$ 473,845</u>	<u>\$ 449,905</u>	Location Totals	<u>\$ 468,490</u>	<u>\$ 484,678</u>	<u>\$ 527,407</u>	<u>\$ 42,729</u>	9



ry building. Original
d in 1999. Kenai is
estern boundary of the
ol has an enrollment of

7/04

1990-1991
2003-04



	2003-04	2004-05		2003-04	2004-05
	Budget	Budget		Budget	Budget
	77.00	85.00		77.00	85.00
<u>Staffing</u>					
6.00	5.50	5.50	Teachers	5.50	5.50
0.50	0.50	0.50	Special Ed Teachers	0.50	0.50
-	-	0.18	Nurse	0.18	0.17
0.50	0.62	0.50	Support	0.50	0.50
1.00	1.00	1.00	Custodians	1.00	1.00
8.00	7.62	7.68	Totals	7.68	7.92



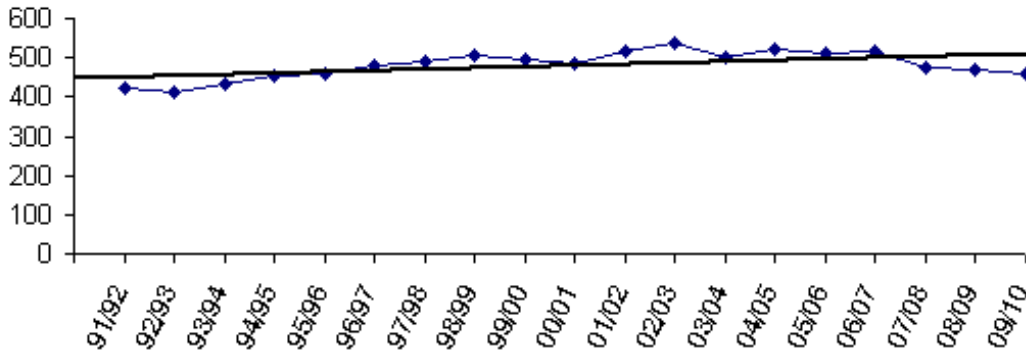
17,999	13,969	21,911	4250 Extra Curricular Travel	-	-	-	-	-
11,485	8,717	9,614	4310 Water And Sewage	8,891	8,891	8,891	-	-
10,786	13,312	13,331	4320 Garbage	13,579	13,579	13,579	-	-
5,585	6,950	6,049	4331 Postage	2,625	2,625	2,625	-	-
13,085	7,825	13,236	4332 Telephone	7,836	7,836	7,836	-	-
145,460	167,671	169,889	4360 Electricity	174,090	174,090	174,090	-	-
50,194	61,671	54,367	4380 Fuel for Heating	53,228	53,228	53,228	-	-
518	1,273	1,563	4402 Purchased Services	2,350	2,764	2,100	(664)	(24)
12,943	12,649	12,496	4408 Purchased Service - Copier	11,470	11,470	11,232	(238)	(2)
2,852	3,989	2,400	4409 Purchased Service - RISO	2,400	2,400	2,400	-	-
5,000	5,000	5,000	4410 Rental	5,375	5,375	5,375	-	-
5,954	6,602	5,493	4430 Repair & Maintenance Agreement	9,054	9,406	7,832	(1,574)	(17)
61,095	120,303	77,812	4501 Supplies	90,754	89,081	89,489	408	0
6,710	6,550	6,910	4502 Discretionary Material	6,100	6,210	6,100	(110)	(2)
4,146	3,066	3,550	4901 Other Expenses	4,894	4,894	7,143	2,249	46
1,250	1,250	1,300	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>358,731</u>	<u>443,957</u>	<u>406,646</u>	Subtotal - Other	<u>395,621</u>	<u>394,824</u>	<u>394,895</u>	<u>71</u>	<u>0</u>
10,123	50,582	16,905	5101 Equipment	9,539	10,596	9,539	(1,057)	(10)
1,780	5,660	5,303	5102 Equipment-Technology	-	250	-	(250)	(100)
<u>11,903</u>	<u>56,242</u>	<u>22,208</u>	Subtotal - Equipment	<u>9,539</u>	<u>10,846</u>	<u>9,539</u>	<u>(1,307)</u>	<u>(12)</u>
<u>\$3,085,268</u>	<u>\$ 3,269,226</u>	<u>\$ 3,264,842</u>	Location Totals	<u>\$ 3,114,733</u>	<u>\$ 3,295,211</u>	<u>\$3,390,203</u>	<u>\$ 94,992</u>	<u>3</u>



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Kenai Central High School FTE

Kenai Central High Enrollment History and Projections



the most recent
and currently houses
fronting Cook Inlet. It
way.

07/04

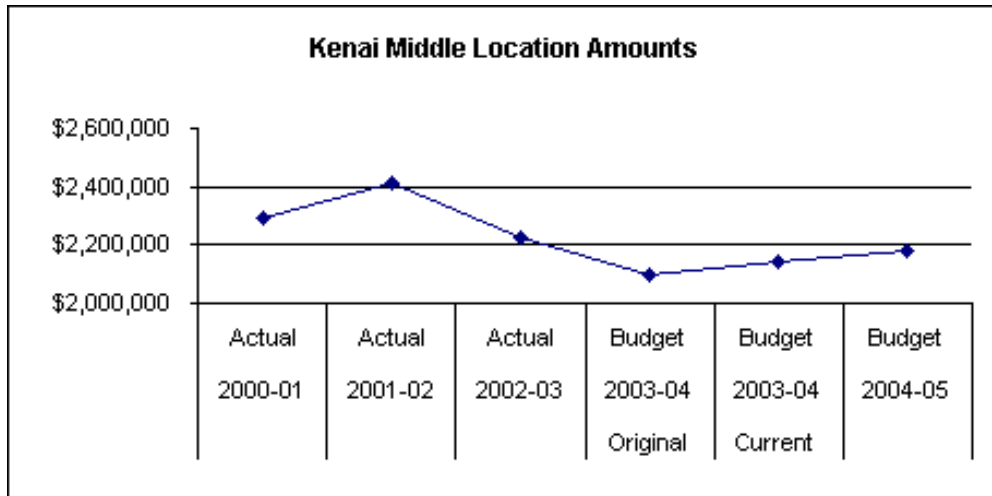
	2003-04	2004-05		Current	2003-04	2004-05
	Budget	Budget		Budget	Budget	Budget
00	502.00	520.00		500.00	502.00	520.00
			Teachers	21.70	22.95	22.40
			Specialists	2.80	2.10	2.10
			Special Ed Teachers	4.00	4.00	4.00
			- Special Ed Aides	0.88	2.26	2.26
			Aides	-	1.44	1.00
			Nurse	0.50	0.50	0.50
			Support	5.00	4.00	3.50
			Custodians	6.50	6.50	6.50
				<u>43.38</u>	<u>45.75</u>	<u>44.26</u>

24.75	25.05	26.35
3.00	3.00	2.80
3.50	3.50	3.40
3.52	2.51	-
0.88	-	0.88
0.50	0.34	0.50
4.00	5.00	5.00
7.00	7.00	7.00
<u>49.15</u>	<u>48.40</u>	<u>47.93</u>



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Kenai Middle School



Kenai Middle School District 2005 Budget

Date: 06/07/04

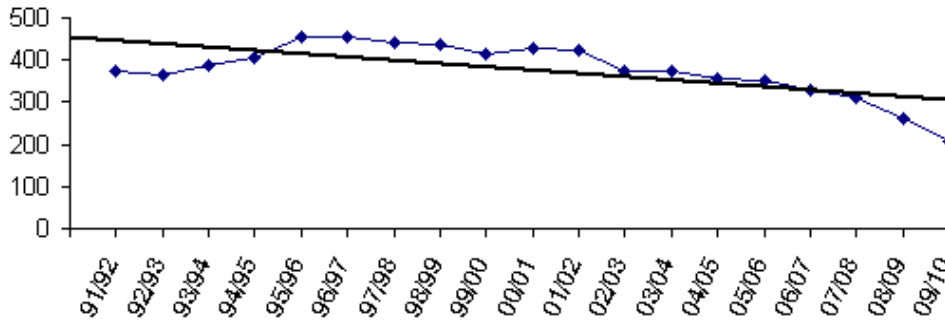
	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Change	% Of Change
3150 Teachers	1,136,077	1,182,700	1,085,740	981,652	995,325	1,028,940	\$ 4,203	3
3161 Extra-Duty Compensation Certified	16,062	15,268	13,278	14,767	14,767	14,767	-	-
3171 Substitute Certified w/Certificate	12,598	10,377	6,289	6,600	8,490	3,450	(5,040)	(59)
3172 Temporary Certified w/Certificate	-	600	85	-	-	-	-	-
3173 Long Term Substitute Certified	-	10,513	-	-	-	-	-	-
3180 Specialists - Certified	150,382	145,582	140,679	142,488	114,405	86,627	(27,778)	(24)
3220 Specialist - Nurse	32,718	28,551	27,889	27,558	25,553	26,488	935	4
3230 Tutors/Aides	32,608	19,619	21,155	21,261	31,905	32,605	700	2
3240 Support Staff	49,787	49,851	55,067	43,740	57,709	46,014	(11,695)	(20)
3250 Maintenance/Custodians	93,128	96,025	101,190	92,397	95,430	98,488	3,058	3
3272 Activity Bus Driver	1,823	1,828	1,638	-	-	-	-	-
3291 Substitute - Support	3,804	6,362	2,827	3,790	4,291	4,003	(288)	(7)
3292 Extra-Duty Compensation Support	368	960	1,696	2,154	2,154	2,154	-	-
3294 Temporary Salaries - Support	2,077	191	123	-	-	-	-	-
3295 Overtime - Support	-	104	51	-	-	-	-	-
3296 Substitute Certified w/o Certificate	14,360	17,755	16,212	6,600	6,600	3,450	(3,150)	(48)
3500 Employee Benefits	433,000	438,517	422,252	413,066	443,199	493,337	50,138	11
Subtotal - Personnel Services	2,120,455	2,168,436	2,045,092	1,909,044	1,952,854	1,997,552	44,698	2
4200 Travel	-	96	-	1,150	1,150	650	(500)	(43)
4250 Extra Curricular Travel	1,636	1,391	2,712	-	1,100	-	(1,100)	(100)
4310 Water And Sewage	2,160	2,098	1,790	2,140	2,140	2,140	-	-
4320 Garbage	3,187	3,364	3,398	3,431	3,431	3,431	-	-

2,422	2,764	2,105	4331 Postage	440	440	1,040	600	136
6,319	5,410	6,660	4332 Telephone	5,361	5,361	5,361	-	-
76,921	82,958	81,977	4360 Electricity	84,617	84,617	84,617	-	-
14,888	17,980	16,452	4380 Fuel for Heating	18,819	18,819	18,819	-	-
-	3,018	-	4402 Purchased Services	1,144	1,144	1,144	-	-
9,508	7,262	6,989	4408 Purchased Service - Copier	7,668	7,668	7,646	(22)	-
2,445	3,092	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
929	1,115	945	4430 Repair & Maintenance Agreement	4,000	4,000	4,000	-	-
47,374	81,930	39,907	4501 Supplies	42,085	42,545	41,423	(1,122)	(3)
4,400	5,100	5,100	4502 Discretionary Material	4,400	4,400	4,200	(200)	(5)
435	129	-	4901 Other Expenses	1,000	1,000	1,000	-	-
1,250	1,250	1,300	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>173,874</u>	<u>218,957</u>	<u>171,735</u>	Subtotal - Other	<u>179,905</u>	<u>181,465</u>	<u>179,121</u>	<u>(2,344)</u>	<u>(1)</u>
(5,889)	24,549	5,602	5101 Equipment	5,443	5,443	5,443	-	-
5,688	272	-	5102 Equipment-Technology	-	-	-	-	-
<u>(201)</u>	<u>24,821</u>	<u>5,602</u>	Subtotal - Equipment	<u>5,443</u>	<u>5,443</u>	<u>5,443</u>	<u>-</u>	<u>-</u>
<u>\$2,294,128</u>	<u>\$ 2,412,214</u>	<u>\$ 2,222,429</u>	Location Totals	<u>\$2,094,392</u>	<u>\$2,139,762</u>	<u>\$2,182,116</u>	<u>\$ 42,354</u>	<u>2</u>



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Kenai Middle Enrollment History and Projections



originally built to house
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 e Refuge, on the Kenai

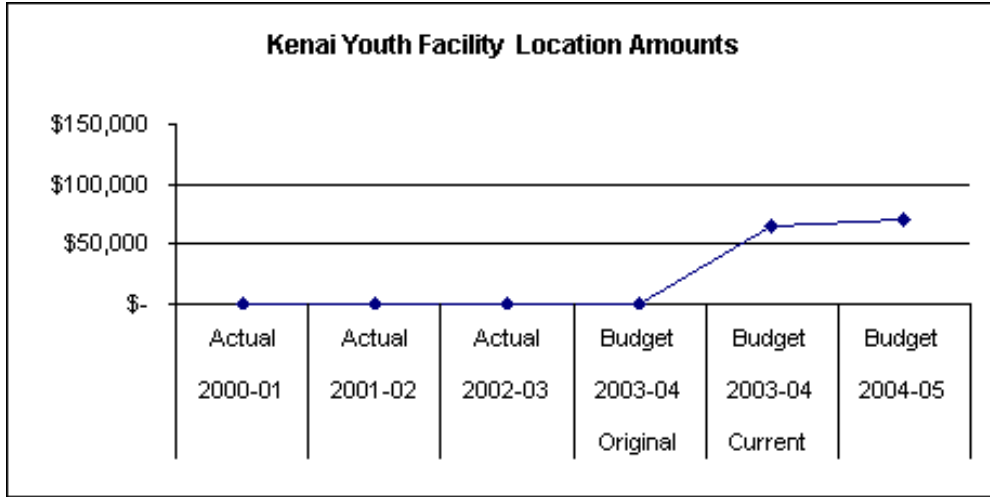
07/04

	2000-01	2001-02	2002-03	2003-04	2004-05
Administrators	2.00	2.00	2.00	2.00	2.00
Teachers	20.70	21.50	18.20	14.70	14.70
Specialists	1.80	2.50	2.30	2.30	1.30
Special Ed Teachers	4.25	3.00	3.00	3.00	3.00
Special Ed Aides	1.76	0.88	0.88	0.88	1.32
Nurse	0.88	0.76	0.70	0.70	0.63
Support	2.00	2.00	2.00	1.50	2.00
Custodians	4.00	4.00	4.00	3.50	3.50
Totals	37.39	36.64	33.08	28.58	27.95



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Kenai Youth Facility



Kenai Youth Facility 2005 Budget

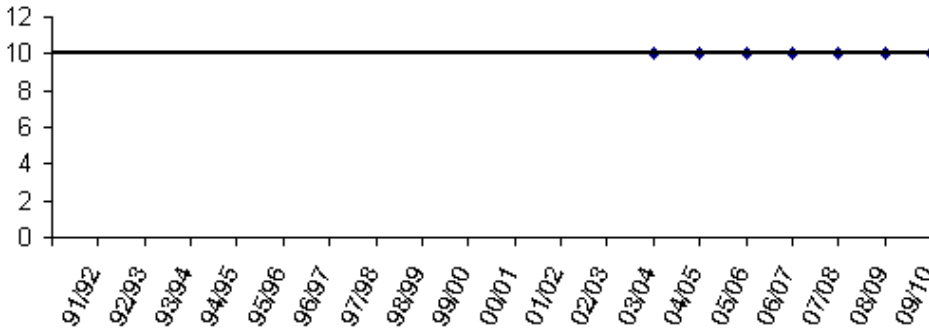
Date: 06/07/04

	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
-	-	\$ 47,121	\$ 50,049	\$ 2,928	6
-	-	300	150	(150)	(50)
-	-	300	150	(150)	(50)
-	-	14,318	16,706	2,388	17
-	-	62,039	67,055	5,016	8
-	-	1,500	1,500	-	-
-	-	200	200	-	-
-	-	450	450	-	-
-	-	216	216	-	-
-	-	1,280	1,280	-	-
-	-	200	200	-	-
-	-	3,846	3,846	-	-
<u>\$</u>	<u>-</u>	<u>\$ 65,885</u>	<u>\$ 70,901</u>	<u>\$ 5,016</u>	<u>8</u>

-	-	-	3171 Substitute Certified W/Certificate
-	-	-	3296 Substitute Certified W/O Certificate
-	-	-	3500 Employee Benefits
-	-	-	Subtotal - Personnel Services
-	-	-	4200 Travel
-	-	-	4331 Postage
-	-	-	4332 Telephone
-	-	-	4408 Purchased Service - Copier
-	-	-	4501 Supplies
-	-	-	4502 Discretionary Material
-	-	-	Subtotal - Other
<u>\$</u>	<u>-</u>	<u>\$</u>	<u>Location Totals</u>

Kenai Youth Facility FTE

Kenai Youth Facility Enrollment and Projections



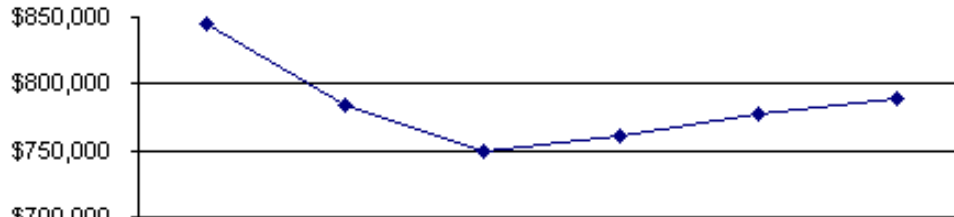
is built to house 10
 coast of the Kenai
 e Refuge, on the Kenai

6/07/04

	Current 2003-04 Budget	2004-05 Budget
-	10.00	10.00
- Teachers	-	-
- Specialists	-	-
- Special Ed Teachers	1.00	1.00
- Special Ed Aides	-	-
- Nurse	-	-
- Support	-	-
- Custodians	-	-
Totals	1.00	1.00



McNeil Canyon Location Amounts



High School District Budget

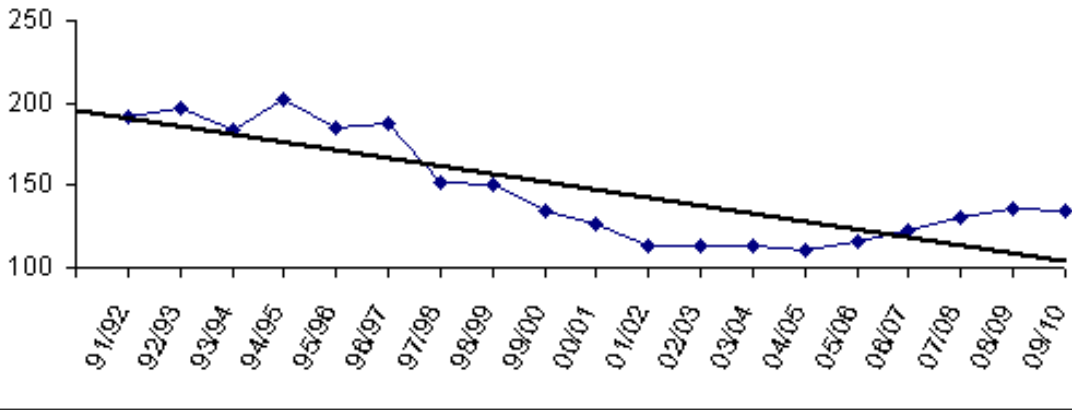
Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
Teachers	668,166	676,000	676,000	676,000	676,000	676,000	74,042	\$ 77,309	\$ 40,158	\$ (37,151)	(48)
736	552	735	3161	Extra-Duty Compensation Certified	1,104	1,104	1,104	1,104	1,104	-	-
7,857	6,913	5,125	3171	Substitute Certified w/Certificate	2,250	3,389	1,125	(2,264)	(67)		
25,585	26,472	27,652	3180	Specialists - Certified	28,873	29,023	30,604	1,581	5		
37,573	6,373	6,528	3220	Specialist - Nurse	6,927	8,235	8,585	350	4		
12,827	13,724	9,850	3230	Tutors/Aides	9,594	10,786	17,495	6,709	62		
25,404	26,390	27,553	3240	Support Staff	29,848	32,510	33,237	727	2		
43,759	43,660	48,158	3250	Maintenance/Custodians	38,925	42,317	44,250	1,933	5		
2,426	2,680	2,421	3291	Substitute - Support	1,808	1,825	2,044	219	12		
368	552	368	3292	Extra-Duty Compensation Support	-	-	-	-	-		
787	329	451	3294	Temporary Salaries - Support	-	-	-	-	-		
115	37	219	3295	Overtime - Support	-	-	-	-	-		
1,302	2,081	609	3296	Substitute Certified w/o Certificate	2,250	2,250	1,125	(1,125)	(50)		
155,390	140,921	138,881	3500	Employee Benefits	150,006	159,209	178,627	19,418	12		
746,038	674,609	657,298	Subtotal - Personnel Services			674,080	690,272	702,341	12,069	2	
473	1,527	455	4200	Travel	964	964	964	-	-		
2,612	2,958	3,412	4310	Water And Sewage	3,017	3,017	3,017	-	-		
1,224	1,855	1,218	4320	Garbage	1,892	1,892	1,892	-	-		
312	208	298	4331	Postage	450	450	450	-	-		
4,802	8,817	7,471	4332	Telephone	8,262	8,262	8,262	-	-		
37,621	38,876	34,666	4360	Electricity	39,654	39,654	39,654	-	-		
20,430	17,786	24,082	4380	Fuel for Heating	12,203	12,203	12,203	-	-		
-	-	341	4402	Purchased Services	300	300	300	-	-		
5,125	3,844	2,874	4408	Purchased Service - Copier	2,376	2,376	2,398	22	1		
378	1,055	266	4430	Repair & Maintenance Agreement	1,237	1,237	1,237	-	-		

23,009	15,051	10,886	4501 Supplies	12,408	12,868	11,828	(1,040)	(8)
1,300	1,250	1,300	4502 Discretionary Material	1,500	1,500	1,400	(100)	(7)
605	36	35	4901 Other Expenses	375	375	375	-	-
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>98,531</u>	<u>93,903</u>	<u>87,964</u>	Subtotal - Others	<u>85,278</u>	<u>85,738</u>	<u>84,620</u>	<u>(1,118)</u>	<u>(1)</u>
-	14,532	4,982	5101 Equipment	2,179	2,179	2,179	-	-
-	436	-	5102 Equipment-Technology	-	-	-	-	-
<u>-</u>	<u>14,968</u>	<u>4,982</u>	Subtotal - Equipment	<u>2,179</u>	<u>2,179</u>	<u>2,179</u>	<u>-</u>	<u>-</u>
<u>\$ 844,569</u>	<u>\$ 783,480</u>	<u>\$ 750,244</u>	Location Totals	<u>\$ 761,537</u>	<u>\$ 778,189</u>	<u>\$ 789,140</u>	<u>\$ 10,951</u>	<u>1</u>



McNeil Canyon Elementary Enrollment History and Projections



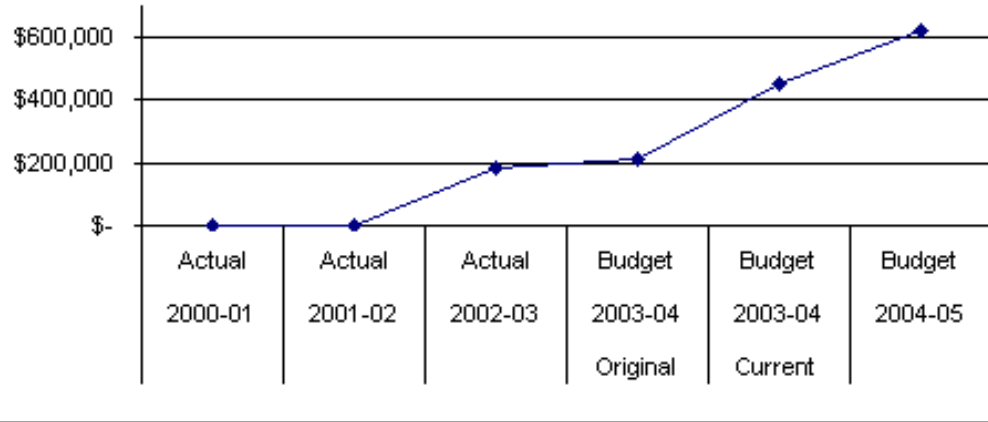
as constructed in 1983. Homer is sula, at the southern most point of d currently serves 111 students in tive approach to education with a pable and experienced staff, l levels in the state, both a population of Russian students, he school site provides lots of l year.

1.00	1.00	1.00	Administrator	1.00	1.00	0.50
6.00	5.50	5.00	Teachers	5.00	5.00	5.00
0.50	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	0.63	0.44	Aides	0.44	0.44	0.82
1.00	0.23	0.20	Nurse	0.20	0.23	0.23
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodians	1.50	1.50	1.50
<u>13.19</u>	<u>11.86</u>	<u>11.14</u>	Totals	<u>10.64</u>	<u>10.67</u>	<u>10.55</u>



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Montessori Charter Location Amounts



School District Budget

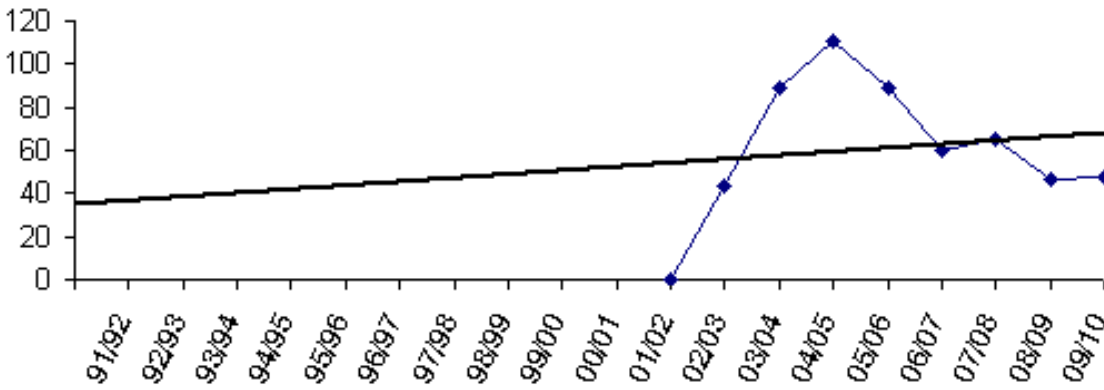
Date: 06/07/04

	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
-	-	\$ 42,750	\$ -	(42,750)	(100)
-	75,264	197,170	207,547	10,377	5
-	-	-	-	-	-
-	600	6,650	7,000	350	5
-	-	-	-	-	-
-	-	-	-	-	-
-	3,679	14,800	15,579	779	5
-	9,321	29,137	30,671	1,534	5
-	-	-	-	-	-
-	350	2,075	4,000	1,925	93
-	-	3,800	4,000	200	5
-	600	600	-	(600)	(100)
-	31,037	69,718	81,916	12,198	17
-	120,851	366,700	350,713	(15,987)	(4)
-	-	-	-	-	-
-	500	6,150	-	(6,150)	(100)
-	750	1,900	2,000	100	5
-	3,000	1,900	2,000	100	5
-	-	-	-	-	-
-	600	1,900	2,000	100	5
-	1,700	6,175	6,500	325	5
-	-	-	-	-	-
-	-	-	-	-	-
-	1,000	990	2,200	1,210	122
-	720	720	1,250	530	74
-	8,177	8,177	10,000	1,823	22
-	-	1,188	-	(1,188)	(100)

-	-	46,283	4501 Supplies	52,100	24,053	10,544	(13,509)	(56)
-	-	400	4502 Discretionary Material	-	760	800	40	5
-	-	-	4901 Other Expenses	5,105	1,843	216,374	214,531	11,640
-	-	6,457	4950 Indirect Costs	7,659	17,550	18,378	828	5
-	-	61,232	Subtotal - Other	81,311	73,306	272,046	198,740	271
-	-	1,082	5101 Equipment	5,000	5,000	1,000	(4,000)	(80)
-	-	1,398	5102 Equipment - Technology	5,000	5,000	-	(5,000)	(100)
-	-	2,480	Subtotal - Equipment	10,000	10,000	1,000	(9,000)	(90)
\$ -	\$ -	\$ 186,099	Location Totals	\$ 212,162	\$ 450,006	\$ 623,759	\$ 173,753	39



Montessori Charter School Enrollment History and Projections



Elementary School building
 approximately 90 students in
 consulting administrator.

3/07/04

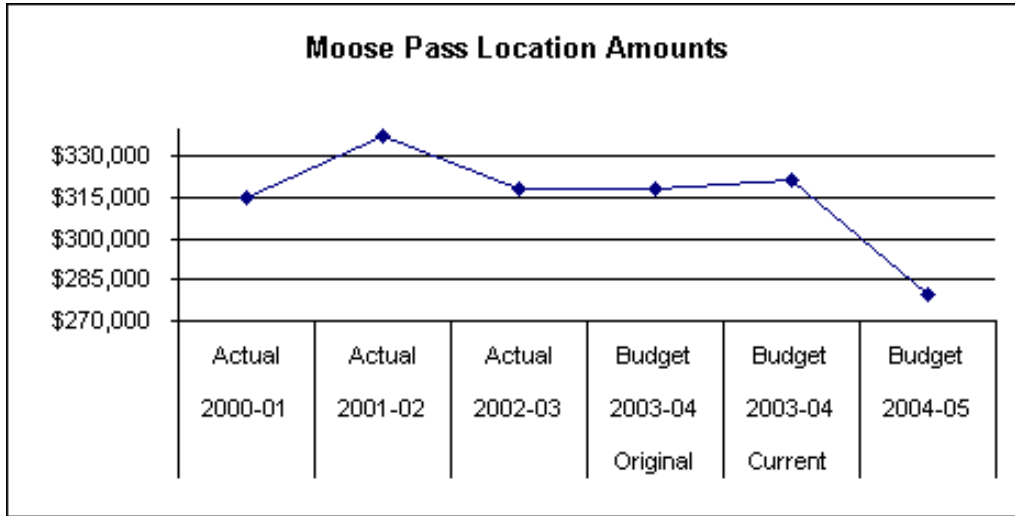
	Total	Current	2003-04	2004-05
	Budget	Budget	Budget	Budget
2.00	89.00	111.00		
-	0.35	0.35		
2.00	4.25	5.00		
-	0.31	0.31		
-	0.25	0.25		
0.50	0.75	0.75		
-	0.50	0.50		
<u>2.50</u>	<u>6.41</u>	<u>7.16</u>		

2.00 Teachers
 - Special Ed Aides
 - Nurse
 0.50 Support
 - Custodians
2.50 Totals



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Moose Pass Elementary



gh School District Budget

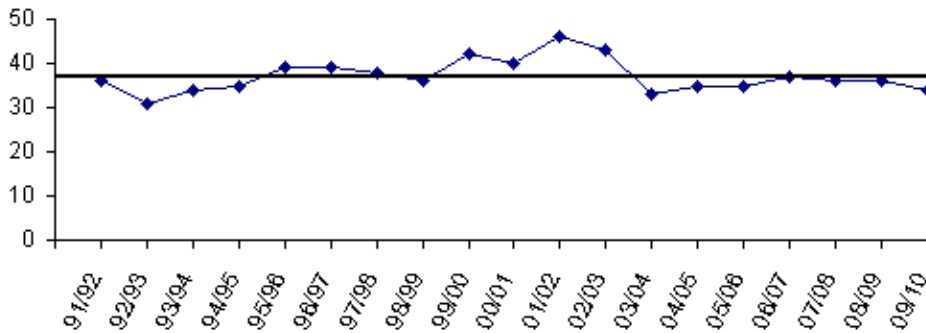
Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Change	% Of Change		
							\$ (34,482)	(21)		
	736	368	3161	736	736	736	-	-		
100	2,100	300	3171	1,050	1,290	360	(930)	(72)		
150	100	-	3172	-	-	-	-	-		
8,887	15,592	-	3173	-	-	-	-	-		
-	1,241	1,222	3220	1,643	1,714	1,786	72	4		
11,302	11,856	12,446	3230	12,383	12,860	13,434	574	4		
11,249	11,584	11,983	3240	11,840	12,347	12,925	578	5		
17,148	17,258	18,064	3250	12,338	12,394	12,987	593	5		
-	287	459	3291	893	893	893	-	-		
108	87	108	3295	-	-	-	-	-		
3,108	1,386	1,134	3296	1,050	1,020	360	(660)	(65)		
67,541	69,484	70,245	3500	65,277	68,258	63,086	(5,172)	(8)		
279,625	291,715	276,239	Subtotal - Personnel Services			272,832	275,517	236,090	(39,427)	(14)
250	511	1,148	4200	975	975	975	-	-		
210	-	-	4250	-	-	-	-	-		
730	876	836	4310	894	894	894	-	-		
930	1,013	928	4320	1,033	1,033	1,033	-	-		
153	125	198	4331	158	158	158	-	-		
2,292	9,967	10,626	4332	9,919	9,919	9,919	-	-		
9,761	12,238	10,663	4360	12,483	12,483	12,483	-	-		
12,230	8,125	9,316	4380	10,496	10,496	10,496	-	-		
-	200	405	4402	490	490	490	-	-		

1,034	1,077	1,859	4408 Purchased Service - Copier	1,015	1,015	756	(259)	(26)
102	118	60	4430 Repair & Maintenance Agreement	300	240	300	60	25
6,289	5,016	4,591	4501 Supplies	5,377	5,707	4,189	(1,518)	(27)
700	700	700	4502 Discretionary Material	700	680	480	(200)	(29)
140	25	25	4901 Other Expenses	113	93	113	20	22
640	640	-	4903 Professional Dues	640	640	640	-	-
<u>35,461</u>	<u>40,631</u>	<u>41,355</u>	Subtotal - Other	<u>44,593</u>	<u>44,823</u>	<u>42,926</u>	<u>(1,897)</u>	<u>(4)</u>
220	4,696	982	5101 Equipment	892	892	892	-	-
-	250	-	5102 Equipment-Technology	-	-	-	-	-
<u>220</u>	<u>4,946</u>	<u>982</u>	Subtotal - Equipment	<u>892</u>	<u>892</u>	<u>892</u>	<u>-</u>	<u>-</u>
<u>\$ 315,306</u>	<u>\$ 337,292</u>	<u>\$ 318,576</u>	Location Totals	<u>\$ 318,317</u>	<u>\$ 321,232</u>	<u>\$ 279,908</u>	<u>\$ (41,324)</u>	<u>(13)</u>

Moose Pass Elementary FTE

Moose Pass Elementary Enrollment History and Projections



with the most recent
 ts and currently houses
 activities such as cross
 council and the parent
 es students with a
 ai Peninsula. 6/07/04

2002-03 Budget	2003-04 Budget	2004-05 Budget
27.00	33.00	35.00
3.50	3.40	2.40
-	-	-
0.50	0.50	0.50
0.05	0.05	0.05
0.50	0.50	0.50
0.50	0.50	0.50
<u>5.05</u>	<u>4.95</u>	<u>3.95</u>

-	-	-	Special Ed Teachers
0.50	0.50	0.50	Special Ed Aides
-	-	0.05	Nurse
0.50	0.54	0.50	Support
0.75	0.75	0.75	Custodians
<u>5.25</u>	<u>5.29</u>	<u>5.30</u>	Totals



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

Fund: 100 General Fund - Expenditures

Date: 06/07/04

Location: 51 Mountain View Elementary

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ 71,349	\$ 72,792	\$ 76,279	3130 Principal/Assistant Principal	\$ 79,196	\$ 79,196	\$ 81,306	\$ 2,110	3
1,036,595	1,034,100	1,018,744	3150 Teachers	982,101	954,368	973,581	19,213	2
368	920	736	3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
21,398	18,836	21,629	3171 Substitute Certified w/Certificate	5,850	7,080	2,850	(4,230)	(60)
1,950	600	400	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	7,634	3173 Long Term Substitute Certified	-	-	-	-	-
63,698	72,844	71,225	3180 Specialists - Certified	74,943	62,265	64,786	2,521	4
21,408	24,265	18,904	3220 Specialist - Nurse	24,740	26,313	27,447	1,134	4
82,558	57,015	43,950	3230 Tutors/Aides	44,215	32,084	24,449	(7,635)	(24)
41,603	42,812	32,944	3240 Support Staff	32,614	34,278	35,679	1,401	4
55,170	57,778	61,287	3250 Maintenance/Custodians	73,928	80,741	84,512	3,771	5
5,007	3,965	4,456	3291 Substitute - Support	3,750	3,243	3,243	-	-
736	920	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
3,452	2,505	180	3294 Temporary Salaries - Support	-	-	-	-	-
128	-	46	3295 Overtime - Support	-	-	-	-	-
6,488	8,133	4,798	3296 Substitute Certified w/o Certificate	5,850	5,550	2,850	(2,700)	(49)
375,453	358,868	348,206	3500 Employee Benefits	369,611	378,260	421,107	42,847	11
1,787,361	1,756,353	1,711,418	Subtotal - Personnel Services	1,698,638	1,665,218	1,723,650	58,432	4
300	-	-	4100 Professional - Technical Service	-	-	-	-	-
168	431	287	4200 Travel	300	300	300	-	-
1,783	1,236	1,467	4310 Water And Sewage	1,261	1,261	1,261	-	-
3,804	3,365	3,046	4320 Garbage	3,432	3,432	3,432	-	-
1,257	1,288	1,092	4331 Postage	600	600	600	-	-
6,493	5,055	6,095	4332 Telephone	5,044	5,044	5,044	-	-
51,549	55,827	57,048	4360 Electricity	56,944	56,944	56,944	-	-
12,630	13,228	11,852	4380 Fuel for Heating	14,729	14,729	14,729	-	-

1,613	1,720	1,072	4402 Purchased Services	575	2,875	575	(2,300)	(80)
12,564	10,047	9,833	4408 Purchased Service - Copier	7,258	7,258	7,063	(195)	(3)
2,021	273	143	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
57,308	34,208	31,930	4501 Supplies	31,380	32,940	30,660	(2,280)	(7)
4,150	4,450	4,200	4502 Discretionary Material	3,900	3,700	3,600	(100)	(3)
1,080	282	271	4901 Other Expenses	375	375	375	-	-
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>157,360</u>	<u>132,050</u>	<u>128,996</u>	Subtotal - Other	<u>127,563</u>	<u>131,223</u>	<u>126,348</u>	<u>(4,875)</u>	<u>(4)</u>
-	21,777	5,071	5101 Equipment	5,071	5,071	5,071	-	-
465	-	-	5102 Equipment-Technology	-	-	-	-	-
<u>465</u>	<u>21,777</u>	<u>5,071</u>	Subtotal - Equipment	<u>5,071</u>	<u>5,071</u>	<u>5,071</u>	<u>-</u>	<u>-</u>
<u>\$1,945,186</u>	<u>\$ 1,910,180</u>	<u>\$ 1,845,485</u>	Location Totals	<u>\$1,831,272</u>	<u>\$1,801,512</u>	<u>\$1,855,069</u>	<u>\$ 53,557</u>	<u>3</u>

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

Fund: 100 General Fund - Expenditures

Date: 06/07/04

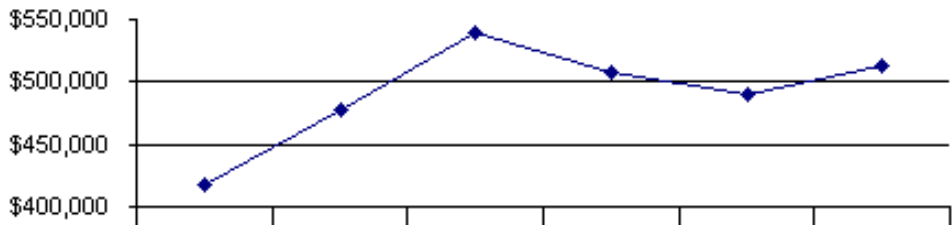
Location: 51 Mountain View Elementary

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget
391.00	355.00	346.00	Enrollment in ADM (3-5)	336.00	337.00	309.00
			<u>Staff in FTE</u>			
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.50	17.00	15.50	Teachers	14.00	14.50	14.00
-	1.50	1.50	Specialists	1.50	-	1.00
4.00	3.00	3.00	Special Ed Teachers	3.00	3.00	2.00
3.52	2.64	1.76	Special Ed Aides	1.76	0.88	0.88
-	-	-	Aide	-	0.44	-
0.60	0.76	0.75	Nurse	0.75	0.75	0.75
1.50	1.50	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	3.00	3.00	3.00
<u>31.62</u>	<u>29.90</u>	<u>27.01</u>		<u>26.01</u>	<u>24.57</u>	<u>23.63</u>



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Nanwalek Location Amounts



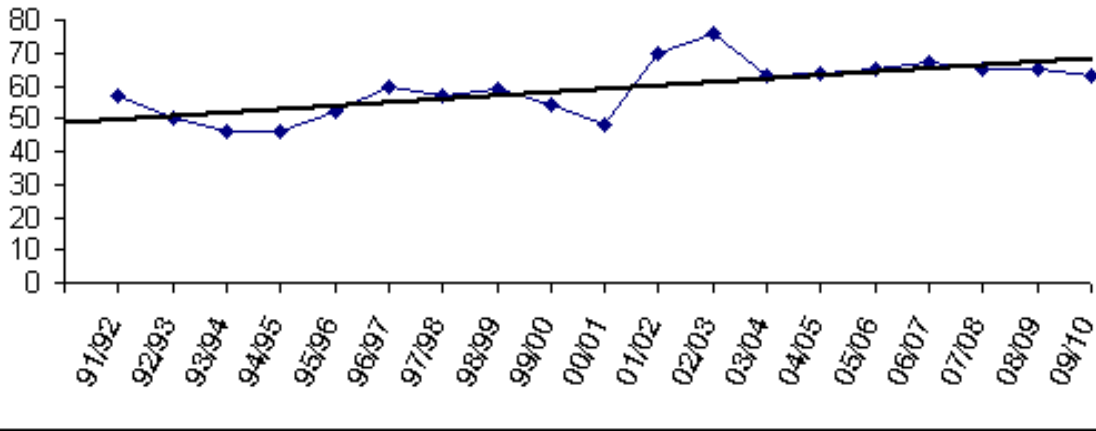
High School District Budget

Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
							\$ 246,232	\$ 225,063	\$ 232,529	\$ 7,466	3
736	738	613	3161	Extra-Duty Compensation Certified			736	736	736	-	-
-	-	800	3171	Substitute Certified w/Certificate			1,425	1,455	638	(817)	(56)
-	924	-	3172	Temporary Certified w/Certificate			-	-	-	-	-
-	3,233	4,913	3220	Specialist - Nurse			5,074	5,143	5,328	185	4
37,571	42,554	44,902	3230	Tutors/Aides			49,832	52,591	55,156	2,565	5
12,071	12,388	13,308	3240	Support Staff			11,484	11,911	12,449	538	5
10,781	11,184	11,805	3250	Maintenance/Custodians			10,052	10,702	11,279	577	5
4,242	1,737	2,681	3291	Substitute - Support			1,884	1,918	1,918	-	-
-	-	123	3292	Extra-Duty Compensation Support			-	-	-	-	-
1,024	-	394	3294	Temporary Salaries - Support			-	-	-	-	-
61	-	-	3295	Overtime - Support			-	-	-	-	-
1,916	7,214	2,249	3296	Substitute Certified w/o Certificate			1,425	1,275	638	(637)	(50)
84,481	91,922	103,532	3500	Employee Benefits			104,075	104,331	119,663	15,332	15
352,946	392,734	433,174	Subtotal - Personnel Services				432,219	415,125	440,334	25,209	6
2,526	2,941	4,770	4200	Travel			3,247	3,247	2,997	(250)	(8)
(999)	-	1,605	4250	Extra Curricular Travel			-	-	-	-	-
1,462	1,671	657	4310	Water And Sewage			1,704	1,704	1,704	-	-
-	-	96	4331	Postage			450	450	450	-	-
11,720	13,737	4,113	4332	Telephone			13,736	13,736	13,736	-	-
15,210	17,732	19,446	4360	Electricity			18,087	18,087	18,087	-	-
23,747	24,662	44,612	4380	Fuel for Heating			21,166	21,166	21,166	-	-
2,703	3,497	2,453	4401	Freight Costs			1,875	1,875	1,875	-	-
-	-	200	4402	Purchased Services			150	150	150	-	-
886	1,184	1,369	4408	Purchased Service - Copier			1,555	1,555	1,382	(173)	(11)
-	600	-	4100	Professional-Tech Service			-	-	-	-	-

-	-	11,250	4410 Rental	-	-	-	-	-
95	-	-	4430 Repair & Maintenance Agreement	300	300	300	-	-
5,290	7,522	11,893	4501 Supplies	9,227	9,227	8,392	(835)	(9)
800	1,000	800	4502 Discretionary Material	950	850	850	-	-
-	50	99	4580 Gas And Oil	75	75	75	-	-
598	638	1,500	4901 Other Expenses	900	900	900	-	-
625	625	650	4903 Professional Dues	625	625	625	-	-
<u>64,663</u>	<u>75,859</u>	<u>105,513</u>	Subtotal - Other	<u>74,047</u>	<u>73,947</u>	<u>72,689</u>	<u>(1,258)</u>	<u>(2)</u>
-	9,096	754	5101 Equipment	754	754	754	-	-
-	250	-	5102 Equipment Technology	-	-	-	-	-
-	<u>9,346</u>	<u>754</u>	Subtotal - Equipment	<u>754</u>	<u>754</u>	<u>754</u>	-	-
<u>\$ 417,609</u>	<u>\$ 477,939</u>	<u>\$ 539,441</u>	Location Totals	<u>\$ 507,020</u>	<u>\$ 489,826</u>	<u>\$ 513,777</u>	<u>\$ 23,951</u>	5

Nanwalek Elementary/High Enrollment History and Projections



the most recent
and currently houses 63
of the school
insula, 10 miles

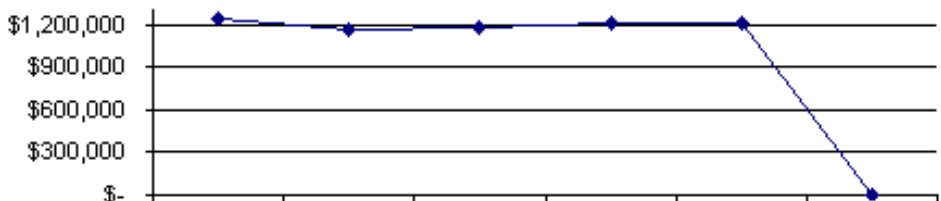
3/07/04

	Final 2004 Budget	Current 2003-04 Budget	2004-05 Budget
	2.00	63.00	64.00
	4.50	4.00	4.00
0.25 Special Ed Teachers	0.25	0.25	0.25
1.26 Special Ed Aides	1.26	1.32	1.32
- Nurse	0.13	0.13	0.13
0.88 Aides	0.88	0.88	0.88
0.63 Support	0.50	0.50	0.50
0.62 Custodians	0.50	0.50	0.50
7.64 Totals	8.02	7.58	7.58



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Nikiski Elementary Location Amounts



High School District 2005 Budget

Date: 06/07/04

	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change			
519,435	555,999	523,960	3150 Teachers	\$ 76,768	\$ 77,522	\$ -	\$ (77,522)	(100)
874	1,380	736	3161 Extra-Duty Compensation Certified	557,236	584,237	-	(584,237)	(100)
-	-	400	3162 Emolument	1,472	1,472	-	(1,472)	(100)
4,570	4,750	6,570	3171 Substitute Certified w/Certificate	-	250	-	(250)	(100)
638	-	-	3172 Temporary Certified w/Certificate	3,600	5,000	-	(5,000)	(100)
5,277	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
111,130	54,170	62,602	3180 Specialists - Certified	-	-	-	-	-
32,767	13,489	15,732	3220 Specialist - Nurse	62,403	16,198	-	(16,198)	(100)
32,817	7,919	45,919	3230 Tutors/Aides	15,318	16,125	-	(16,125)	(100)
27,176	28,065	29,565	3240 Support Staff	48,478	60,878	-	(60,878)	(100)
68,208	78,201	80,136	3250 Maintenance/Custodians	31,345	32,334	-	(32,334)	(100)
8,104	8,683	6,920	3291 Substitute - Support	59,770	58,089	-	(58,089)	(100)
598	-	736	3292 Extra-Duty Compensation Support	3,369	3,369	-	(3,369)	(100)
99	1,180	95	3294 Temporary Salaries - Support	-	-	-	-	-
703	108	-	3295 Overtime - Support	-	-	-	-	-
6,967	11,083	10,512	3296 Substitute Certified w/o Certificate	-	-	-	-	-
228,369	210,533	229,564	3500 Employee Benefits	3,600	3,450	-	(3,450)	(100)
1,118,661	1,047,289	1,088,755	Subtotal - Personnel Services	247,949	259,847	-	(259,847)	(100)
-	360	-	4100 Professional-Tech Service	1,111,308	1,118,771	-	(1,118,771)	(100)
1,067	1,995	1,847	4200 Travel	-	-	-	-	-
79	50	50	4310 Water And Sewage	-	-	-	-	-
3,256	3,884	4,360	4320 Garbage	1,811	1,811	-	(1,811)	(100)
511	395	496	4331 Postage	51	51	-	(51)	(100)
23,118	8,495	9,421	4332 Telephone	3,962	3,962	-	(3,962)	(100)
31,690	34,453	36,667	4360 Electricity	300	300	-	(300)	(100)
10,772	12,603	12,625	4380 Fuel for Heating	8,061	8,061	-	(8,061)	(100)
				35,142	35,142	-	(35,142)	(100)
				12,225	12,225	-	(12,225)	(100)

-	-	328	4402 Purchased Services	375	425	-	(425)	(100)
5,101	4,279	2,848	4408 Purchased Service - Copier	4,234	4,234	-	(4,234)	(100)
302	353	201	4430 Repair & Maintenance Agreement	337	337	-	(337)	(100)
37,295	24,168	18,737	4501 Supplies	20,269	21,129	-	(21,129)	(100)
2,350	2,600	2,100	4502 Discretionary Material	2,400	2,300	-	(2,300)	(100)
1,751	294	16	4901 Other Expenses	375	375	-	(375)	(100)
640	640	680	4903 Professional Dues	660	660	-	(660)	(100)
<u>117,932</u>	<u>94,569</u>	<u>90,376</u>	Subtotal - Other	<u>90,202</u>	<u>91,012</u>	-	<u>(91,012)</u>	(100)
260	16,187	2,694	5101 Equipment	2,694	2,694	-	(2,694)	(100)
-	1,048	740	5102 Equipment-Technology	-	-	-	-	-
<u>260</u>	<u>17,235</u>	<u>3,434</u>	Subtotal - Equipment	<u>2,694</u>	<u>2,694</u>	-	<u>(2,694)</u>	(100)
<u>\$1,236,853</u>	<u>\$ 1,159,093</u>	<u>\$ 1,182,565</u>	Location Totals	<u>\$1,204,204</u>	<u>\$1,212,477</u>	<u>\$ -</u>	<u>\$ (1,212,477)</u>	(100)

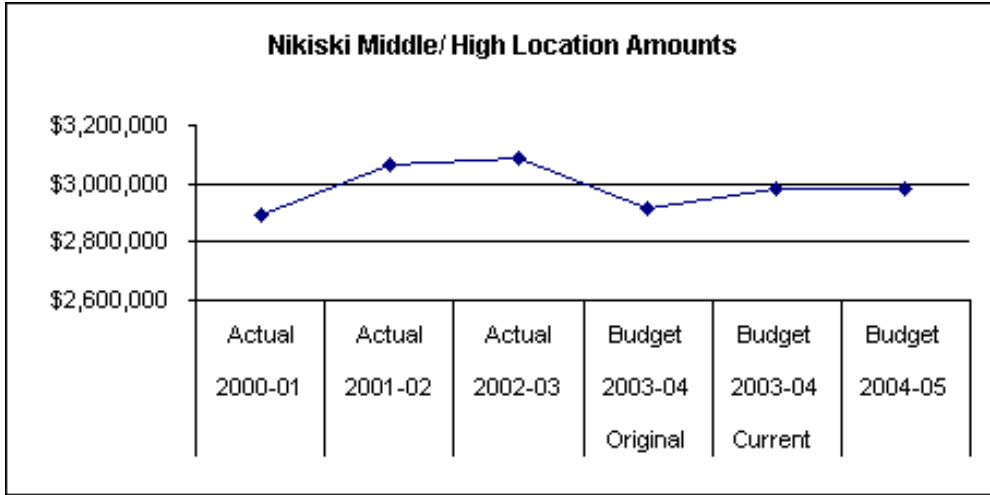


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Nikiski Middle/Senior High School



Nikiski Middle/Senior High School District 2005 Budget

Date: 06/07/04

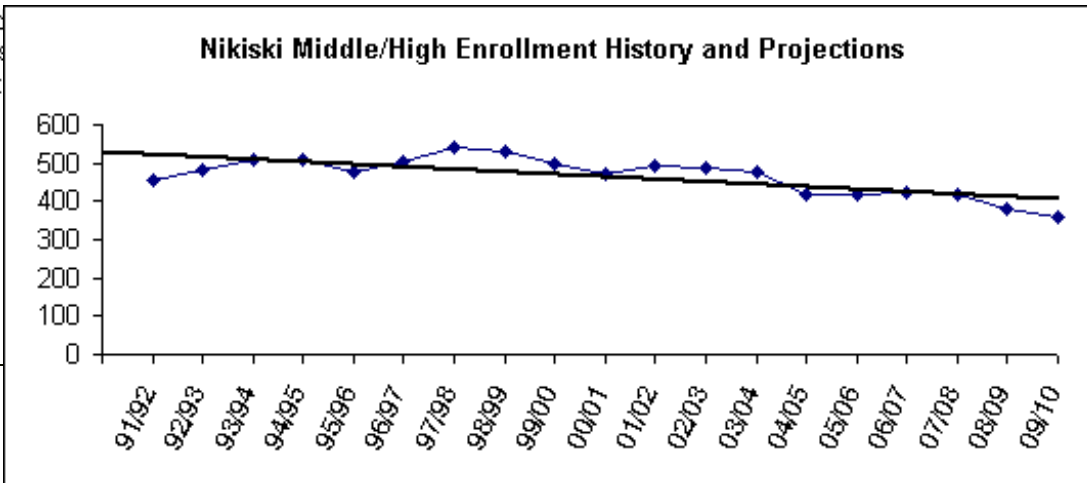
	Original	Current	2004-05	Change	% Of
	2003-04	2003-04	Budget		Change
	Budget	Budget			
1,333,091	\$ 157,564	\$ 152,603	\$ 157,296	\$ 4,693	3
62,283	1,302,432	1,344,761	1,327,400	(17,361)	(1)
2,360	81,759	81,759	81,759	-	-
9,596	2,060	2,060	2,060	-	-
900	8,925	12,325	4,463	(7,862)	(64)
5,277	-	-	-	-	-
106,527	-	-	-	-	-
-	148,892	131,932	122,307	(9,625)	(7)
54,604	10,528	6,727	13,971	7,244	108
86,051	40,563	38,301	40,259	1,958	5
136,979	92,032	96,324	74,768	(21,556)	(22)
3,995	121,027	125,849	131,664	5,815	5
9,581	-	-	-	-	-
34,836	5,824	6,452	5,276	(1,176)	(18)
5,385	15,947	15,947	15,947	-	-
1,395	-	-	-	-	-
20,156	1,500	1,500	1,500	-	-
531,022	8,925	9,225	4,463	(4,762)	(52)
2,552,630	560,923	602,523	653,265	50,742	8
	2,558,901	2,628,288	2,636,398	8,110	0
4,397	3,175	3,138	3,138	-	-
20,204	-	-	-	-	-
79	51	51	51	-	-

9,744	9,813	10,295	4320 Garbage	10,009	10,009	10,009	-	-
6,403	6,561	6,287	4331 Postage	2,765	2,765	2,765	-	-
26,735	21,572	24,001	4332 Telephone	20,756	20,756	20,756	-	-
159,293	185,804	188,349	4360 Electricity	189,520	189,520	189,520	-	-
20,398	26,853	55,523	4380 Fuel for Heating	17,985	17,985	17,985	-	-
610	1,842	64	4402 Purchased Services	2,125	2,125	2,125	-	-
11,801	9,016	8,223	4408 Purchased Service - Copier	10,692	10,692	9,655	(1,037)	(10)
2,445	2,464	2,400	4409 Purchased Service - RISO	2,400	2,400	2,400	-	-
3,864	3,863	7,608	4410 Rental	3,635	3,635	3,635	-	-
2,384	847	714	4430 Repair & Maintenance Agreement	3,628	3,628	3,628	-	-
54,302	112,059	56,292	4501 Supplies	69,885	71,045	64,939	(6,106)	(9)
6,450	6,344	6,350	4502 Discretionary Material	5,950	6,150	5,700	(450)	(7)
-	8	-	4580 Gas & Oil	-	-	-	-	-
3,977	2,699	2,649	4901 Other Expenses	2,925	2,925	2,925	-	-
1,250	1,574	1,300	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>334,336</u>	<u>421,238</u>	<u>396,924</u>	Subtotal - Other	<u>346,751</u>	<u>348,074</u>	<u>340,481</u>	<u>(7,593)</u>	<u>(2)</u>
3,761	34,492	7,348	5101 Equipment	7,048	7,048	7,048	-	-
5,066	10,670	730	5102 Equipment-Technology	-	-	-	-	-
<u>8,827</u>	<u>45,162</u>	<u>8,078</u>	Subtotal - Equipment	<u>7,048</u>	<u>7,048</u>	<u>7,048</u>	<u>-</u>	<u>-</u>
<u>\$2,895,793</u>	<u>\$ 3,068,203</u>	<u>\$ 3,090,360</u>	Location Totals	<u>\$2,912,700</u>	<u>\$2,983,410</u>	<u>\$2,983,927</u>	<u>\$ 517</u>	<u>0</u>

Nikiski Middle/Senior High School FTE

Nikiski Middle
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Peninsula,

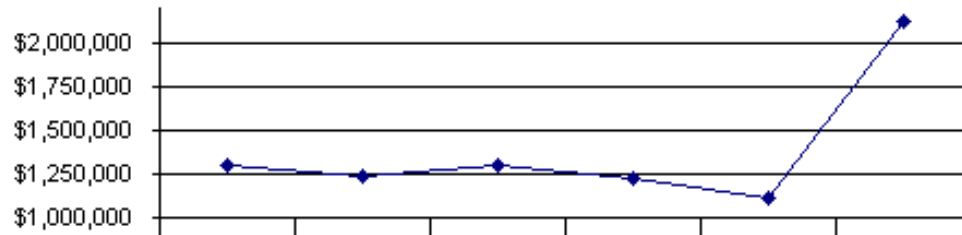


/07/04

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.12	24.62	24.13	Teachers	21.13	21.75	19.50
1.88	2.13	2.62	Specialists	2.62	2.00	2.00
4.25	4.00	4.00	Special Ed Teachers	4.00	5.00	5.00
-	-	0.35	Nurse	0.35	0.40	0.40
2.64	2.64	1.76	Special Ed Aides	1.76	1.76	1.76
3.50	3.85	3.50	Support	3.50	3.50	2.50
6.00	6.00	6.00	Custodians	4.50	4.50	4.50
<u>45.39</u>	<u>45.24</u>	<u>44.36</u>	Totals	<u>39.86</u>	<u>40.91</u>	<u>37.66</u>

2004-05
Budget
418.00

North Star Location Amounts



High School District Budget

Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
							\$ 71,911	\$ 71,911	\$ 79,795	\$ 7,884	11
							597,554	516,789	1,105,397	588,608	114
1,104	552	368	3161	Extra-Duty Compensation Certified			1,472	1,472	2,944	1,472	100
1,450	3,600	7,695	3171	Substitute Certified w/Certificate			3,750	4,930	3,225	(1,705)	(35)
337	-	(1,399)	3172	Temporary Certieried w/Certificate			-	-	-	-	-
23,271	6,771	5,271	3173	Long Term Substitute Certified			-	-	-	-	-
68,693	37,034	39,216	3180	Specialists - Certified			40,911	16,198	33,681	17,483	108
-	19,959	19,128	3220	Specialist - Nurse			19,047	19,709	37,143	17,434	88
13,830	20,639	30,622	3230	Tutors/Aides			30,765	29,954	80,089	50,135	167
24,704	24,390	25,593	3240	Support Staff			27,719	28,840	48,138	19,298	67
61,742	58,987	62,058	3250	Maintenance/Custodians			63,924	69,016	95,663	26,647	39
4,755	5,981	4,815	3291	Substitute - Support			3,052	3,049	5,017	1,968	65
368	184	1,104	3292	Extra-Duty Compansation Support			-	-	-	-	-
1,424	36	-	3294	Temporary Salaries - Support			-	-	-	-	-
13,744	13,833	9,733	3296	Substitute Certified w/o Certificate			3,750	3,300	3,225	(75)	(2)
242,477	227,080	251,244	3500	Employee Benefits			247,378	234,950	499,843	264,893	113
1,167,218	1,098,712	1,183,383	Subtotal - Personnel Services				1,111,233	1,000,118	1,994,160	994,042	99
569	1,488	1,051	4200	Travel			798	798	798	-	-
79	50	50	4310	Water And Sewage			51	51	51	-	-
2,909	3,418	1,965	4320	Garbage			3,486	3,486	3,486	-	-
387	254	400	4331	Postage			450	450	600	150	33
10,428	11,267	12,419	4332	Telephone			10,842	10,842	10,842	-	-
43,731	44,414	49,101	4360	Electricity			45,302	45,302	45,302	-	-
13,324	15,018	13,006	4380	Fuel for Heating			13,092	13,092	13,092	-	-
-	-	282	4402	Purchased Services			195	195	195	-	-
7,065	5,974	5,452	4408	Purchased Service - Copier			5,206	5,206	8,165	2,959	57
2,644	2,400	2,400	4409	PurchasedService - Riso			2,400	2,400	2,400	-	-

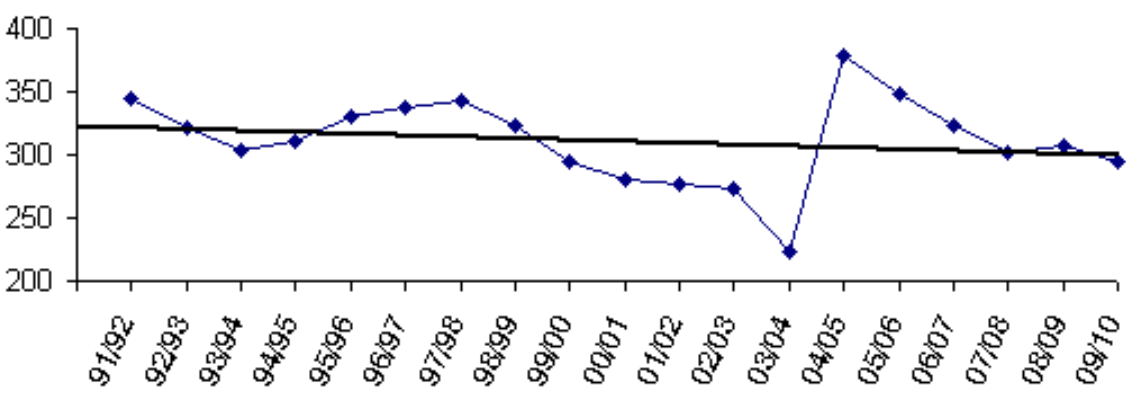
604	1,218	250	4430 Repair & Maintenance Agreement	1,425	1,425	1,425	-	-
50,343	28,324	22,029	4501 Supplies	23,780	23,919	34,740	10,821	45
2,450	2,800	2,450	4502 Discretionary Material	2,500	2,200	4,100	1,900	86
8	-	-	4580 Gas and Oil	-	-	-	-	-
681	125	-	4901 Other Expenses	375	375	375	-	-
699	786	660	4903 Professional Dues	640	640	640	-	-
<u>135,921</u>	<u>117,536</u>	<u>111,515</u>	Subtotal - Other	<u>110,542</u>	<u>110,381</u>	<u>126,211</u>	<u>15,830</u>	14
-	15,124	3,952	5101 Equipment	3,502	3,502	3,502	-	-
380	250	1,925	5102 Equipment-Technology	-	-	-	-	-
<u>380</u>	<u>15,374</u>	<u>5,877</u>	Subtotal - Equipment	<u>3,502</u>	<u>3,502</u>	<u>3,502</u>	<u>-</u>	-
<u>\$1,303,519</u>	<u>\$ 1,231,622</u>	<u>\$ 1,300,775</u>	Location Totals	<u>\$1,225,277</u>	<u>\$1,114,001</u>	<u>\$2,123,873</u>	<u>\$1,009,872</u>	91



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Nikiski North
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6 students
Kenai. It is

Nikiski North Star Elementary Enrollment and History Projections



was
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ity of
36/07/04
04
2004-05
Budget
378.00

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.25	11.25	11.50	Teachers	9.75	8.75	16.00
0.75	0.75	0.75	Specialists	0.75	0.25	0.50
2.00	1.00	1.00	Special Ed Teachers	1.00	1.00	3.00
0.44	0.88	1.32	Special Ed Aides	1.32	0.88	3.33
-	-	-	Aides	-	0.38	-
-	0.53	0.48	Nurse	0.48	0.48	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.50
2.50	2.50	2.50	Custodians	2.50	2.50	3.00
<u>19.94</u>	<u>18.91</u>	<u>19.55</u>		<u>17.80</u>	<u>16.24</u>	<u>29.21</u>



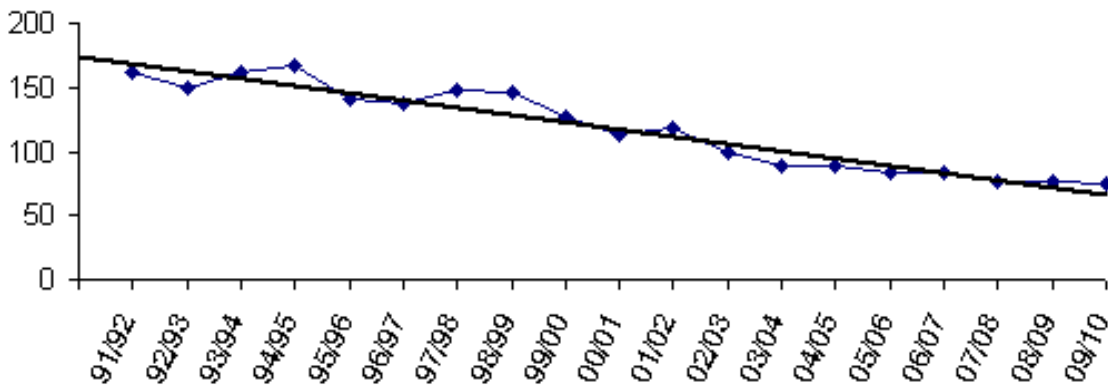
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-	-	-	4402 Purchased Services	517	517	517	-	-
2,993	2,492	1,871	4408 Purchased Service - Copier	2,117	2,117	1,901	(216)	(10)
-	-	-	4410 Rental	75	75	75	-	-
140	44	119	4430 Repair & Maintenance Agreement	731	731	731	-	-
17,009	20,399	13,026	4501 Supplies	12,322	12,672	11,736	(936)	(7)
2,100	1,700	1,900	4502 Discretionary Material	1,500	1,500	1,250	(250)	(17)
1,116	664	569	4901 Other Expenses	1,379	1,379	1,379	-	-
625	625	650	4903 Professional Dues	625	625	625	-	-
<u>90,500</u>	<u>87,709</u>	<u>80,197</u>	Subtotal - Other	<u>79,570</u>	<u>79,920</u>	<u>78,518</u>	<u>(1,402)</u>	<u>(2)</u>
1,230	13,701	4,208	5101 Equipment	1,217	1,217	1,217	-	-
173	260	-	5102 Equipment-Technology	-	-	-	-	-
<u>1,403</u>	<u>13,961</u>	<u>4,208</u>	Subtotal - Equipment	<u>1,217</u>	<u>1,217</u>	<u>1,217</u>	<u>-</u>	<u>-</u>
<u>\$ 972,002</u>	<u>\$ 958,384</u>	<u>\$ 960,342</u>	Location Totals	<u>\$ 856,908</u>	<u>\$ 835,284</u>	<u>\$ 810,421</u>	<u>\$ (24,863)</u>	<u>(3)</u>



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Nikolaevsk Elementary/High Enrollment and History Projections



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12 miles inland from the
favorable teacher-pupil
completion of the paving
ry of 2002. The village
07/04
urchased one square
non-Russian Old

	91/92	95/96	99/00	01/02	03/04	05/06	07/08	09/10	09/10
Teachers	7.50	6.50	6.50	4.50	4.50	5.75	5.00	5.00	5.00
Specialists	1.00	1.25	1.25	1.25	1.25	-	-	-	-
Special Ed Teachers	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Special Ed Aides	1.76	1.76	0.88	0.88	0.88	0.88	0.88	0.88	0.88
Aides	2.64	2.64	2.64	2.64	2.64	1.76	1.76	1.76	1.76
Nurse	-	-	0.25	0.25	0.25	0.20	0.20	0.20	0.20
Support	1.00	1.25	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodians	1.75	1.75	1.75	1.00	1.00	1.00	1.00	1.00	1.00
Total	17.65	16.90	16.02	13.27	12.34	12.34	11.09	11.09	11.09

-05

et	Budget	Budget
8.00	89.00	88.00

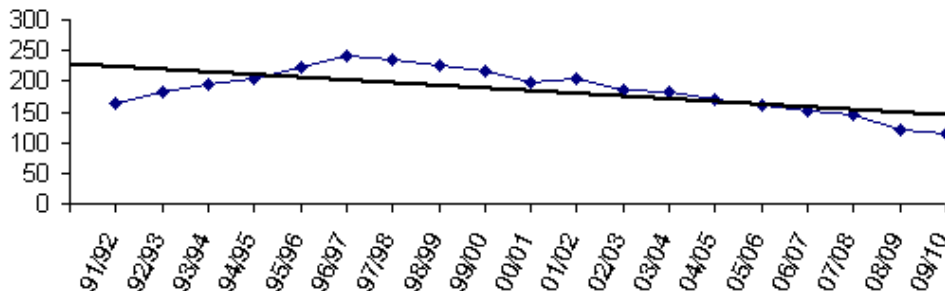
1.00	1.00	0.50
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45,645	49,775	49,836	4360 Electricity	50,771	50,771	50,771	-	-
48,548	46,059	50,351	4380 Fuel for Heating	38,872	38,872	38,872	-	-
80	880	50	4402 Purchased Services	438	438	438	-	-
5,377	4,254	3,043	4408 Purchased Service - Copier	3,823	3,823	3,650	(173)	(5)
360	360	405	4410 Rental	423	558	558	-	-
1,122	236	510	4430 Repair & Maintenance Agreement	2,089	2,089	2,089	-	-
32,229	36,957	27,682	4501 Supplies	24,478	24,613	23,961	(652)	(3)
2,850	2,700	2,350	4502 Discretionary Material	2,500	2,500	2,400	(100)	(4)
1,078	566	1,106	4901 Other Expenses	1,172	1,172	1,172	-	-
625	675	650	4903 Professional Dues	640	640	640	-	-
<u>157,733</u>	<u>160,327</u>	<u>158,893</u>	Subtotal - Other	<u>137,335</u>	<u>137,605</u>	<u>136,680</u>	<u>(925)</u>	<u>(1)</u>
3,821	30,116	7,245	5101 Equipment	2,579	2,579	2,579	-	-
374	675	530	5102 Equipment-Technology	-	100	-	(100)	(100)
<u>4,195</u>	<u>30,791</u>	<u>7,775</u>	Subtotal - Equipment	<u>2,579</u>	<u>2,679</u>	<u>2,579</u>	<u>(100)</u>	<u>(4)</u>
<u>\$1,325,208</u>	<u>\$ 1,354,831</u>	<u>\$ 1,368,493</u>	Location Totals	<u>\$1,246,735</u>	<u>\$1,244,447</u>	<u>\$1,323,089</u>	<u>\$ 78,642</u>	<u>6</u>

Ninilchik Elementary/High Enrollment History and Projections



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 ay, 38 miles southwest of
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-	-	-	-	-	-	0.44
-	-	-	-	-	1	1.00
-	-	0.30	Nurse	0.30	0.30	0.30
1.50	2.00	1.50	Support	1.50	1.00	1.00
3.00	3.00	3.00	Custodians	2.50	2.50	2.50
<u>19.75</u>	<u>19.75</u>	<u>19.55</u>		<u>16.80</u>	<u>16.80</u>	<u>17.24</u>

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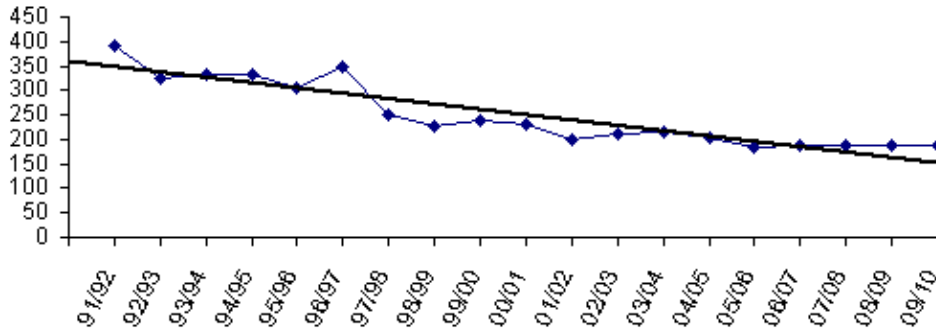
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416	94	186	4402 Purchased Services	373	459	275	(184)	(40)
5,856	4,514	3,840	4408 Purchased Service - Copier	4,666	4,666	4,363	(303)	(6)
645	1,107	677	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
43,541	15,572	23,902	4501 Supplies	20,453	21,927	19,333	(2,594)	(12)
2,700	2,300	1,950	4502 Discretionary Material	3,000	2,900	3,000	100	3
775	944	161	4901 Other Expenses	1,429	1,429	2,027	598	42
640	640	660	4903 Professional Dues	640	640	640	-	-
133,542	103,591	100,625	Subtotal - Other	109,069	110,529	107,646	(2,883)	(3)
380	18,617	2,961	5101 Equipment	2,961	2,961	2,961	-	-
267	2,397	-	5102 Equipment-Technology	-	-	-	-	-
647	21,014	2,961	Subtotal - Equipment	2,961	2,961	2,961	-	-
<u>\$1,436,335</u>	<u>\$ 1,444,285</u>	<u>\$ 1,552,702</u>	Location Totals	<u>\$1,521,757</u>	<u>\$1,483,342</u>	<u>\$1,597,826</u>	<u>\$ 114,484</u>	8



Paul Banks Elementary FTE

Paul Banks Elementary Enrollment History and Projections



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-6. Most recent
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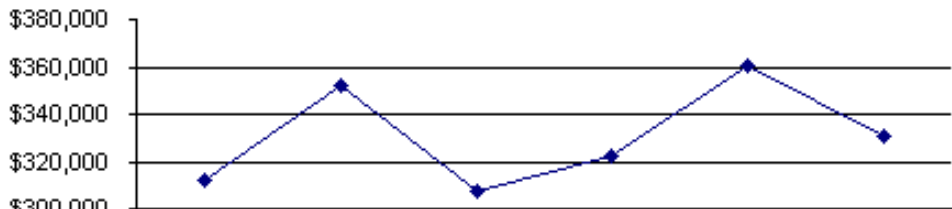
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					1.00	1.00	1.00
	10.50	10.50	10.50	Teachers	10.00	9.50	10.00
	-	1.00	1.00	Specialists	1.00	-	1.00
	4.00	3.00	3.00	Special Ed Teachers	3.00	4.00	3.00
	2.14	3.02	2.64	Special Ed Aides	2.64	2.64	2.64
	1.00	0.95	0.95	Nurse	0.95	0.88	0.88
	1.00	1.00	1.00	Support	1.00	1.00	1.00
	2.00	2.00	2.00	Custodians	2.00	2.00	2.00
	<u>21.64</u>	<u>22.47</u>	<u>22.09</u>	Totals	<u>21.59</u>	<u>21.02</u>	<u>21.52</u>



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Port Graham Location Amounts



Actual	Actual	Actual	Budget	Budget	Budget
2000-01	2001-02	2002-03	2003-04	2003-04	2004-05
			Original	Current	

High School District Budget

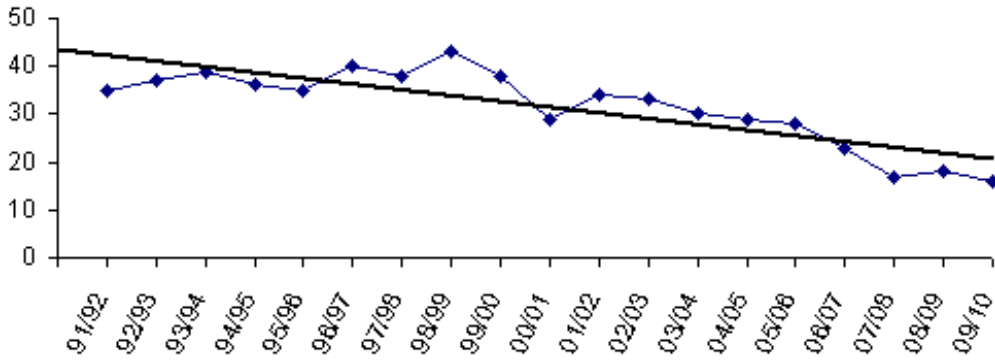
Date: 06/07/04

	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change			
	\$ 128,480	\$ 153,646	\$ 123,695	\$ (29,951)	(19)			
-	-	490	3161 Extra-Duty Compensation Certified	736	736	736	-	-
-	-	-	3171 Substitute Certified w/Certificate	825	1,107	338	(769)	(69)
-	1,617	5,291	3220 Specialist - Nurse	5,465	5,538	5,737	199	4
8,817	-	11,881	3230 Tutors/Aides	18,414	20,942	21,967	1,025	5
9,459	9,836	10,264	3240 Support Staff	11,021	11,560	12,246	686	6
13,094	5,753	8,472	3250 Maintenance/Custodians	9,507	8,172	11,223	3,051	37
1,193	423	921	3291 Substitute - Support	1,164	1,164	1,164	-	-
736	-	245	3292 Extra-Duty Compensation Support	-	-	-	-	-
374	3,888	4,931	3294 Temporary Salaries - Support	-	232	-	(232)	(100)
61	-	-	3295 Overtime - Support	-	-	-	-	-
1,402	2,630	1,229	3296 Substitute Certified w/o Certificate	825	927	338	(589)	(64)
59,754	58,721	59,297	3500 Employee Benefits	60,101	70,142	67,782	(2,360)	(3)
239,327	259,044	246,861	Subtotal - Personnel Services	236,538	274,166	245,226	(28,940)	-
-	-	47	4100 Professional-Tech Service	250	250	250	-	-
2,398	2,536	5,446	4200 Travel	2,232	2,232	2,232	-	-
217	645	-	4250 Extra Curricular Travel	-	-	-	-	-
1,231	775	644	4310 Water And Sewage	791	791	791	-	-
72	-	37	4331 Postage	394	394	394	-	-
14,516	21,047	4,217	4332 Telephone	21,046	21,046	21,046	-	-
14,367	15,734	16,445	4360 Electricity	18,362	18,362	18,362	-	-
29,347	33,078	24,241	4380 Fuel for Heating	32,185	32,185	32,185	-	-
2,176	2,401	1,068	4401 Freight Costs	1,875	1,875	1,875	-	-
-	390	672	4402 Purchased Services	672	672	672	-	-
1,331	1,368	786	4408 Purchased Service - Copier	691	691	626	(65)	(9)
11	-	566	4430 Repair & Maintenance Agreement	345	345	345	-	-

5,372	4,805	3,526	4501 Supplies	4,783	4,783	4,397	(386)	(8)
600	600	504	4502 Discretionary Material	550	618	450	(168)	(27)
84	98	36	4580 Gas And Oil	75	75	75	-	-
692	645	863	4901 Other Expenses	200	200	200	-	-
640	640	650	4903 Professional Dues	640	640	640	-	-
<u>73,054</u>	<u>84,762</u>	<u>59,748</u>	Subtotal - Other	<u>85,091</u>	<u>85,159</u>	<u>84,540</u>	<u>(619)</u>	<u>(1)</u>
<u>-</u>	<u>7,976</u>	<u>978</u>	5101 Equipment	<u>978</u>	<u>978</u>	<u>978</u>	<u>-</u>	<u>-</u>
<u>\$ 312,381</u>	<u>\$ 351,782</u>	<u>\$ 307,587</u>	Location Totals	<u>\$ 322,607</u>	<u>\$ 360,303</u>	<u>\$ 330,744</u>	<u>\$ (29,559)</u>	<u>-</u>



Port Graham Elementary/High Enrollment History and Projections



with the most recent
s and currently houses
Peninsula on the short of

16/07/04

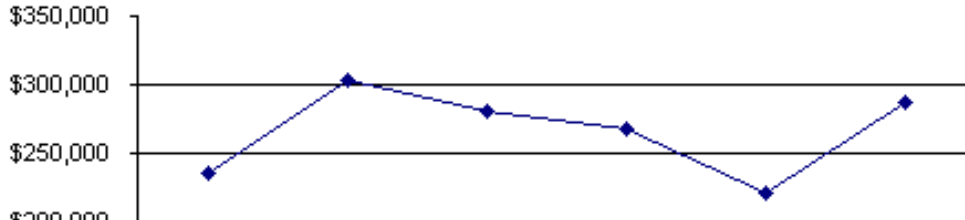
Final	Current	
2003-04 Budget	2003-04 Budget	2004-05 Budget
2.00	30.00	29.00
2.50	2.84	2.00
0.25	0.25	0.25
0.38	0.38	0.38
0.50	0.50	0.50
0.14	0.14	0.14
0.50	0.50	0.50
0.50	0.50	0.50
4.77	5.11	4.27

0.25	0.25	0.25	Special Ed Teachers
0.50	-	-	Special Ed Aides
0.50	-	0.88	Aides
-	-	0.14	Nurse
0.50	0.55	0.50	Support
0.75	0.75	0.75	Custodians
5.50	5.55	5.52	Totals



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Razdolna Location Amounts



h School District Budget

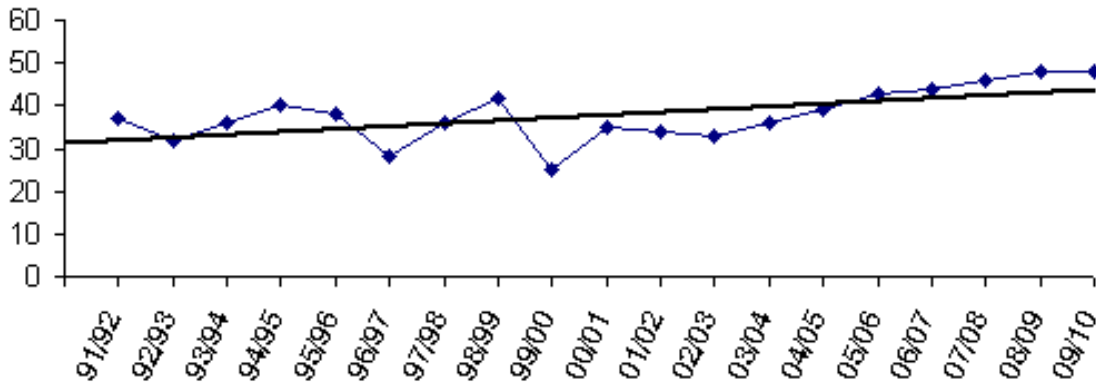
Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
							-	\$ -	\$ 40,159	40,159	-
							141,515	98,815	103,444	4,629	5
400	700	2,850	3171	Substitute Certified w/Certificate			750	690	450	(240)	(35)
-	2,820	3,322	3220	Specialist - Nurse			3,302	3,173	3,307	134	4
16,398	17,139	17,174	3230	Tutors/Aides			21,262	21,684	22,650	966	4
6,717	6,882	7,017	3240	Support Staff			7,996	6,805	9,730	2,925	43
6,462	6,001	6,341	3250	Maintenance/Custodians			4,973	5,121	5,387	266	5
576	704	641	3291	Substitute - Support			997	991	991	-	-
567	-	-	3294	Temporary Salaries - Support			-	800	800	-	-
-	35	-	3295	Overtime - Support			-	1,800	1,800	-	-
84	126	378	3296	Substitute Certified w/o Certificate			750	600	450	(150)	(25)
44,750	54,152	54,833	3500	Employee Benefits			57,047	50,517	67,871	17,354	34
208,447	266,895	248,134	Subtotal - Personnel Services			238,592	190,996	257,039	66,043	35	
180	680	760	4200	Travel			752	752	752	-	-
329	230	546	4310	Water And Sewage			235	235	235	-	-
490	590	590	4320	Garbage			602	602	602	-	-
61	150	275	4331	Postage			150	150	250	100	67
2,114	2,319	2,238	4332	Telephone			2,200	2,200	2,200	-	-
4,327	5,213	7,627	4360	Electricity			5,235	5,235	5,235	-	-
-	295	-	4402	Purchased Services			-	42	-	(42)	(100)
684	553	745	4408	Purchased Service - Copier			713	713	842	129	18
14,112	14,112	14,700	4410	Rental			14,112	14,112	14,112	-	-
-	300	50	4430	Repair & Maintenance Agreement			300	300	300	-	-
2,825	4,462	3,391	4501	Supplies			3,695	3,903	4,259	356	9
500	600	200	4502	Discretionary Material			500	400	500	100	25
76	102	21	4901	Other Expenses			75	75	75	-	-

640	640	660	4903 Professional Dues	640	640	-	(640)	(100)
26,338	30,246	31,803	Subtotal - Other	29,209	29,359	29,362	3	-
-	4,373	246	5101 Equipment	246	246	246	-	-
-	1,596	-	5102 Equipment-Technology	-	-	-	-	-
-	5,969	246	Subtotal - Equipment	246	246	246	-	-
<u>\$ 234,785</u>	<u>\$ 303,110</u>	<u>\$ 280,183</u>	Location Totals	<u>\$ 268,047</u>	<u>\$ 220,601</u>	<u>\$ 286,647</u>	<u>\$ 66,046</u>	30



Razdolna Elementary/High Enrollment History and Projections



sed in a facility leased since 1986 and currently ay on the southwestern

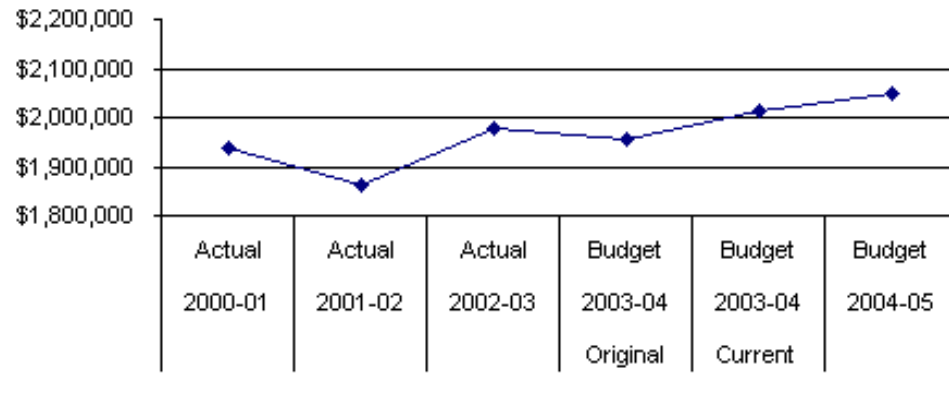
17/04

	04	Current		04	Current	
et	Budget	Budget		Budget	Budget	
3.00	36.00	39.00	-	-	0.50	
2.50	2.00	2.00	Teachers	2.50	2.00	2.00
0.88	0.88	0.88	Aides	0.88	0.88	0.88
-	-	0.10	Nurse	0.10	0.09	0.09
0.50	0.45	0.35	Support	0.50	0.50	0.50
0.38	0.38	0.38	Custodians	0.25	0.25	0.25
<u>4.26</u>	<u>4.71</u>	<u>4.71</u>	Totals	<u>4.23</u>	<u>3.72</u>	<u>4.22</u>



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Reboubt Location Amounts



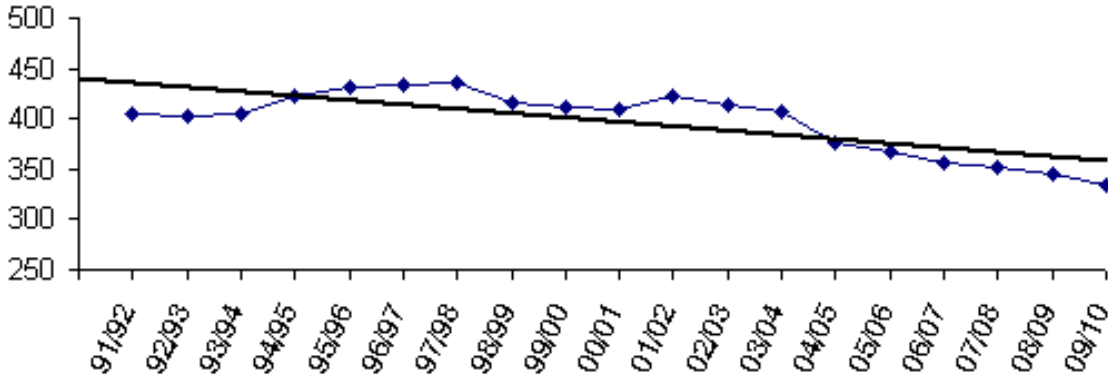
High School District Budget

Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
3150 Teachers	1,472	1,676	1,472	3161	3161	3161	\$ 80,578	\$ 81,369	\$ 83,681	\$ 2,312	3
3160 Extra-Duty Compensation Certified	-	-	-	3162	3162	3162	1,012,048	1,015,743	1,025,714	9,971	1
3162 Emolument	16,227	11,537	18,737	3171	3171	3171	1,472	1,472	1,472	-	-
3171 Substitute Certified w/Certificate	600	300	550	3172	3172	3172	-	-	-	-	-
3172 Temp Certified w/Certificate	-	-	10,504	3173	3173	3173	-	-	-	-	-
3173 Long Term Substitute Certified	108,653	121,445	96,096	3180	3180	3180	98,045	100,600	79,213	(21,387)	(21)
3180 Specialists - Certified	32,718	32,183	34,188	3220	3220	3220	34,366	35,830	37,143	1,313	4
3220 Specialist - Nurse	78,903	45,061	53,107	3230	3230	3230	52,743	57,333	60,067	2,734	5
3230 Tutors/Aides	40,198	41,636	43,564	3240	3240	3240	43,712	46,006	47,737	1,731	4
3240 Support Staff	62,572	65,519	64,545	3250	3250	3250	76,947	86,073	90,012	3,939	5
3250 Maintenance/Custodians	8,225	6,134	6,084	3291	3291	3291	4,401	4,770	4,401	(369)	(8)
3291 Substitute - Support	2,886	1,405	3,620	3294	3294	3294	-	120	-	(120)	(100)
3294 Temporary Salaries - Support	388	61	158	3295	3295	3295	-	-	-	-	-
3295 Overtime - Support	9,073	11,729	10,642	3296	3296	3296	7,050	7,050	3,450	(3,600)	(51)
3296 Substitute Certified w/o Certificate	384,269	366,040	404,733	3500	3500	3500	417,748	444,960	492,316	47,356	11
3500 Employee Benefits	1,787,084	1,726,182	1,858,138	Subtotal - Personnel Services			1,836,160	1,890,832	1,928,656	37,824	2
4200 Travel	48	56	-	4200	4200	4200	75	500	500	-	-
4310 Water And Sewage	2,370	2,955	1,542	4310	4310	4310	3,014	3,014	3,014	-	-
4320 Garbage	2,945	3,562	3,165	4320	4320	4320	3,633	3,633	3,633	-	-
4331 Postage	470	559	662	4331	4331	4331	480	480	480	-	-
4332 Telephone	5,722	4,490	5,308	4332	4332	4332	5,127	5,127	5,127	-	-
4360 Electricity	32,739	36,688	33,510	4360	4360	4360	37,422	37,422	37,422	-	-
4380 Fuel for Heating	10,992	13,669	10,466	4402	4402	4402	10,012	10,012	10,012	-	-
4402 Purchased Services	935	582	525	4408	4408	4408	169	169	169	-	-
4408 Purchased Service - Copier	9,199	7,884	7,604	4408	4408	4408	8,705	8,705	8,143	(562)	(6)

2,445	3,939	2,413	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
1,628	39	434	4430 Repair & Maintenance Agreement	1,425	1,425	1,425	-	-
74,965	35,745	40,895	4501 Supplies	36,520	36,955	34,440	(2,515)	(7)
4,650	4,770	4,600	4502 Discretionary Material	4,700	4,700	4,400	(300)	(6)
481	804	255	4901 Other Expenses	521	521	521	-	-
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>150,229</u>	<u>116,382</u>	<u>112,039</u>	Subtotal - Other	<u>114,843</u>	<u>115,703</u>	<u>112,326</u>	<u>(3,377)</u>	<u>(3)</u>
112	18,879	6,766	5101 Equipment	5,742	5,742	5,742	-	-
-	250	827	5102 Equipment-Technology	-	-	-	-	-
<u>112</u>	<u>19,129</u>	<u>7,593</u>	Subtotal - Equipment	<u>5,742</u>	<u>5,742</u>	<u>5,742</u>	<u>-</u>	<u>-</u>
<u>\$1,937,425</u>	<u>\$ 1,861,693</u>	<u>\$ 1,977,770</u>	Location Totals	<u>\$1,956,745</u>	<u>\$2,012,277</u>	<u>\$2,046,724</u>	<u>\$ 34,447</u>	<u>2</u>

Redoubt Elementary Enrollment History and Projections



... facility was originally built
 ... the Kenai Peninsula, at
 ... et, and borders the

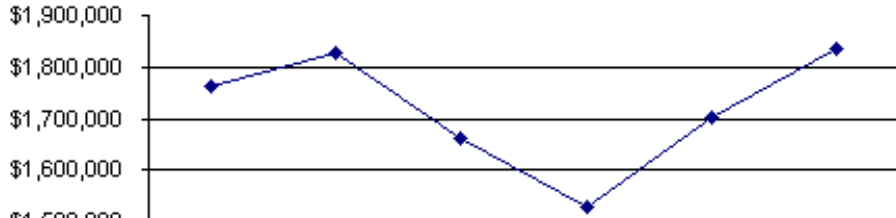
... /07/04

	Current	2003-04	2004-05
	Budget	Budget	Budget
... Total	31.88	31.60	32.14
... Total	31.14	31.14	29.64
... Total	3.00	407.00	377.00
... Total	1.00	1.00	1.00
... Total	17.50	18.00	16.50
... Total	2.00	0.50	1.50
... Total	3.00	4.00	3.00
... Total	2.26	2.26	2.26
... Total	0.88	0.88	0.88
... Total	1.50	1.50	1.50
... Total	2.50	2.50	3.00



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Sears Location Amounts



High School District Budget

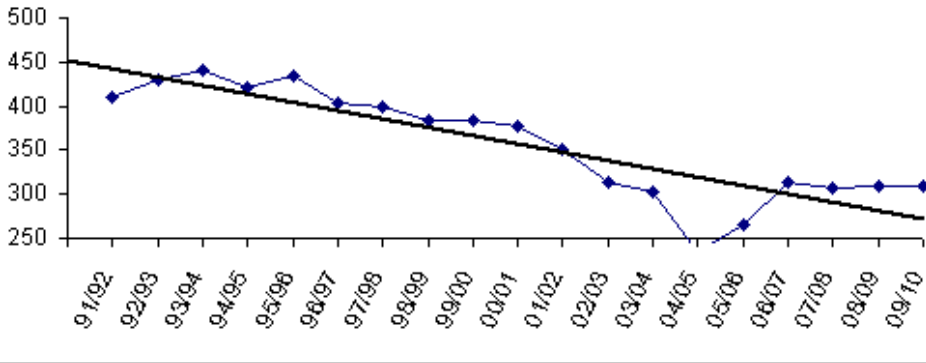
Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Change	% Of Change
	\$ 953,618	\$ 964,273	\$ 899,683				\$ 2,312	3
3150 Teachers	13,733	24,899	18,180	787,933	846,800	904,641	57,841	7
3171 Substitute Certified w/Certificate	650	-	-	4,950	7,660	2,850	(4,810)	(63)
3172 Temporary Certified w/Certificate	35,683	3,920	7,101	-	-	-	-	-
3173 Long Term Substitute Certified	41,423	80,589	81,804	89,976	92,258	94,773	2,515	3
3180 Specialists - Certified	32,718	33,223	34,602	34,366	35,832	37,143	1,311	4
3220 Specialist - Nurse	41,288	46,716	37,905	40,563	71,499	74,988	3,489	5
3230 Tutors/Aides	40,677	50,431	25,162	27,060	28,214	29,549	1,335	5
3240 Support Staff	61,665	57,985	55,055	51,080	68,134	70,846	2,712	4
3250 Maintenance/Custodians	5,556	9,845	7,984	4,689	5,703	5,703	-	-
3291 Substitute - Support	1,761	3,050	1,702	-	-	-	-	-
3294 Temporary Salaries - Support	1,239	61	(213)	-	-	-	-	-
3295 Overtime - Support	6,085	3,124	5,713	4,950	5,250	2,850	(2,400)	(46)
3296 Substitute Certified w/o Certificate	330,333	359,796	318,323	314,278	368,635	436,091	67,456	18
3500 Employee Benefits								
Subtotal - Personnel Services	1,641,092	1,713,375	1,572,118	1,440,423	1,611,354	1,743,115	131,761	8
4100 Professional Technical Service	8,500	-	-	-	-	-	-	-
4200 Travel	597	579	219	225	225	225	-	-
4310 Water And Sewage	2,859	2,296	2,105	2,342	2,342	2,342	-	-
4320 Garbage	3,171	3,428	3,100	3,497	3,497	3,497	-	-
4331 Postage	165	284	272	450	450	450	-	-
4332 Telephone	3,042	2,865	3,248	2,817	2,817	2,817	-	-
4360 Electricity	22,221	22,739	24,599	23,194	23,194	23,194	-	-
4380 Fuel for Heating	8,650	12,466	10,243	11,957	11,957	11,957	-	-
4402 Purchased Services	447	883	449	375	375	375	-	-
4408 Purchased Service - Copier	9,832	8,125	6,983	5,897	5,897	6,286	389	7
4410 Rental	-	257	-	75	75	75	-	-
4430 Repair & Maintenance Agreement	1,215	977	1,031	2,334	2,334	2,334	-	-
4501 Supplies	58,202	35,622	25,533	25,278	25,688	26,718	1,030	4

3,350	4,250	3,500	4502 Discretionary Material	3,300	3,500	3,600	100	3
417	341	359	4901 Other Expenses	375	375	375	-	-
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>123,308</u>	<u>95,752</u>	<u>82,301</u>	Subtotal - Other	<u>82,756</u>	<u>83,366</u>	<u>84,885</u>	<u>1,519</u>	<u>2</u>
-	19,462	7,718	5101 Equipment	5,718	5,718	5,718	-	-
-	250	339	5102 Equipment-Technology	-	-	-	-	-
<u>-</u>	<u>19,712</u>	<u>8,057</u>	Subtotal - Equipment	<u>5,718</u>	<u>5,718</u>	<u>5,718</u>	<u>-</u>	<u>-</u>
<u>\$1,764,400</u>	<u>\$ 1,828,839</u>	<u>\$ 1,662,476</u>	Location Totals	<u>\$1,528,897</u>	<u>\$1,700,438</u>	<u>\$1,833,718</u>	<u>\$ 133,280</u>	<u>8</u>



Sears Elementary Enrollment History and Projections



The facility was
 Kenai is located on the
 of the Kenai National

3/07/04

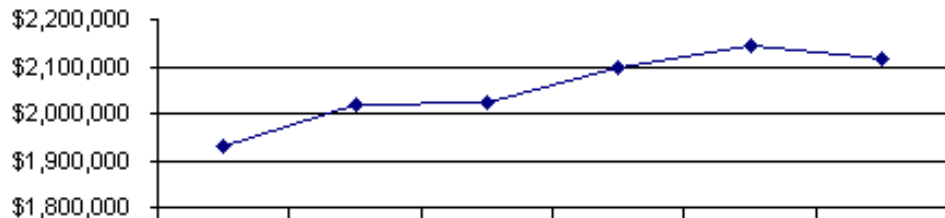
Original Budget	Current Budget	2004-05 Budget
273.00	302.00	234.00
1.00	1.00	1.00
11.50	12.50	13.00
2.00	1.00	1.00
2.00	3.00	3.00
1.76	3.02	3.02
0.88	0.88	0.88
1.00	1.00	1.00
2.00	2.50	2.50
<u>22.14</u>	<u>24.90</u>	<u>25.40</u>

1.00	1.00	1.00	Administrator
16.13	16.50	14.50	Teachers
0.87	2.00	2.00	Specialists
3.13	2.00	2.00	Special Ed Teachers
1.76	2.39	1.76	Special Ed Aides
0.88	0.88	0.88	Nurse
1.50	1.50	1.00	Support
2.50	2.50	2.50	Custodians
<u>27.77</u>	<u>28.77</u>	<u>25.64</u>	Totals



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Seward Elementary Location Amounts



Actual	Actual	Actual	Budget	Budget	Budget
2000-01	2001-02	2002-03	2003-04	2003-04	2004-05
			Original	Current	

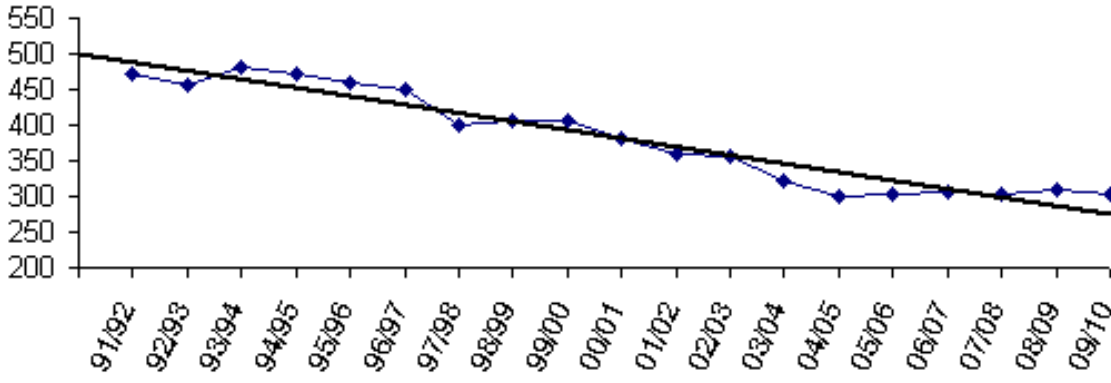
High School District Budget

Date: 06/07/04

	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
	\$ 77,740	\$ 77,740	\$ 80,695	\$ 2,955	4
3150 Teachers	1,008,719	1,038,871	1,022,147	(16,724)	(2)
3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
3171 Substitute Certified w/Certificate	6,450	8,865	3,038	(5,827)	(66)
3172 Temp Certified w/Certificate	-	-	-	-	-
3173 Long Term Substitute Certified	-	-	-	-	-
3180 Specialists - Certified	165,504	169,665	129,572	(40,093)	(24)
3220 Specialist - Nurse	32,077	27,389	28,653	1,264	5
3230 Tutors/Aides	81,364	68,308	71,693	3,385	5
3240 Support Staff	31,345	32,334	33,042	708	2
3250 Maintenance/Custodians	76,477	80,593	83,923	3,330	4
3291 Substitute - Support	4,983	4,464	4,464	-	-
3294 Temporary Salaries - Support	-	-	-	-	-
3295 Overtime - Support	-	-	-	-	-
3296 Substitute Certified w/o Certificate	6,450	6,525	3,038	(3,487)	(53)
3500 Employee Benefits	421,472	442,185	476,396	34,211	8
Subtotal - Personnel Services	1,914,421	1,958,779	1,938,501	(20,278)	(1)
4200 Travel	1,325	1,825	1,325	(500)	(27)
4310 Water And Sewage	3,362	3,362	3,362	-	-
4320 Garbage	3,161	3,161	3,161	-	-
4331 Postage	750	750	750	-	-
4332 Telephone	15,634	15,634	15,634	-	-
4360 Electricity	76,288	76,288	76,288	-	-
4380 Fuel for Heating	26,945	26,945	26,945	-	-
4402 Purchased Services	630	769	729	(40)	(5)
4408 Purchased Service - Copier	7,430	7,430	6,502	(928)	(12)
4409 Purchased Service - Riso	2,400	2,400	2,400	-	-

-	-	-	4410 Rental	207	207	207	-	-
635	-	249	4430 Repair & Maintenance Agreement	750	750	750	-	-
60,586	44,449	29,546	4501 Supplies	32,218	33,939	28,778	(5,161)	(15)
4,200	4,500	4,368	4502 Discretionary Material	4,300	4,350	3,850	(500)	(11)
396	193	40	4901 Other Expenses	375	375	375	-	-
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>192,129</u>	<u>187,930</u>	<u>169,702</u>	Subtotal - Other	<u>176,415</u>	<u>178,825</u>	<u>171,696</u>	<u>(7,129)</u>	<u>(4)</u>
100	19,657	4,745	5101 Equipment	4,745	4,745	4,745	-	-
167	2,572	-	5102 Equipment-Technology	-	-	-	-	-
<u>267</u>	<u>22,229</u>	<u>4,745</u>	Subtotal - Equipment	<u>4,745</u>	<u>4,745</u>	<u>4,745</u>	<u>-</u>	<u>-</u>
<u>\$1,928,285</u>	<u>\$ 2,019,758</u>	<u>\$ 2,021,831</u>	Location Totals	<u>\$2,095,581</u>	<u>\$2,142,349</u>	<u>\$2,114,942</u>	<u>\$ (27,407)</u>	<u>(1)</u>

Seward Elementary Enrollment History and Projections



ty was originally built to
arten-6. Seward is

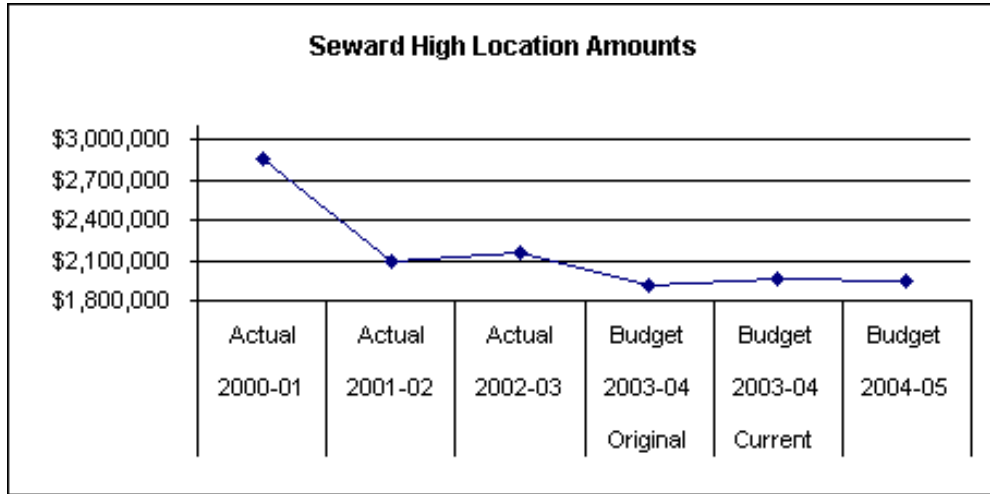
Date: 06/07/04

	Current	2003-04	2004-05
	Budget	Budget	Budget
al	323.00	301.00	
04			
et			
1.00	1.00	1.00	
17.50	17.00	14.00	Administrators
2.00	2.00	3.00	Teachers
2.00	2.50	3.50	Specialists
2.01	3.83	3.77	Special Ed Teachers
1.00	0.85	0.88	Special Ed Aides
1.50	1.50	1.50	Nurse
2.50	2.50	2.50	Support
29.51	31.18	30.15	Custodians
			Totals



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Seward High School



ough School District 5 Budget

Date: 06/07/04

	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
1,115,402	\$ 86,247	\$ 86,247	\$ 88,593	\$ 2,346	3
69,226	699,599	731,351	728,719	(2,632)	(0)
1,970	54,138	54,138	54,138	-	-
15,714	1,030	1,030	1,030	-	-
100	5,325	8,115	2,550	(5,565)	(69)
9,445	-	-	-	-	-
130,271	-	-	-	-	-
-	138,780	113,001	101,743	(11,258)	(10)
67,408	13,467	13,710	14,296	586	4
89,409	19,726	20,626	21,658	1,032	5
124,256	101,775	105,943	98,864	(7,079)	(7)
11,874	83,013	85,734	77,466	(8,268)	(10)
6,072	-	-	-	-	-
19,161	4,481	4,481	3,905	(576)	(13)
4,394	22,321	22,321	22,321	-	-
134	-	-	-	-	-
15,966	1,500	1,500	1,500	-	-
485,114	5,325	5,325	2,550	(2,775)	(52)
	352,496	373,919	402,059	28,140	8
2,317,997	1,589,223	1,627,441	1,621,392	(6,049)	(0)
-	-	-	-	-	-
3,219	1,526	1,526	1,526	-	-
16,964	-	500	500	-	-

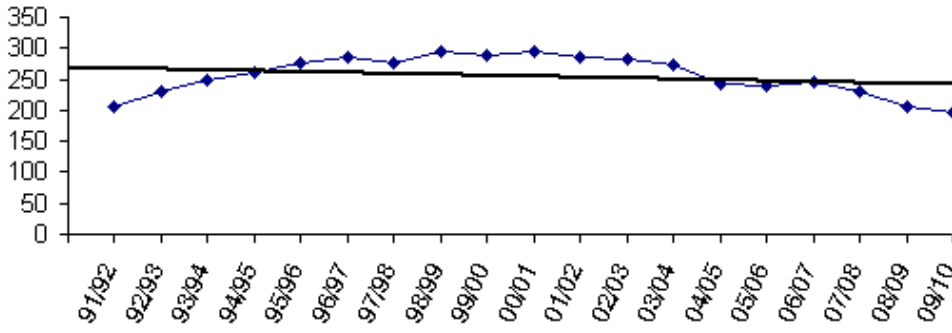
34,694	16,734	29,882	4310 Water And Sewage	17,069	17,069	17,069	-	-
11,068	3,998	7,903	4320 Garbage	4,078	4,078	4,078	-	-
4,364	2,019	2,372	4331 Postage	2,100	2,100	2,100	-	-
31,738	37,405	29,070	4332 Telephone	30,000	30,000	30,000	-	-
198,404	117,726	204,565	4360 Electricity	120,081	120,081	120,081	-	-
148,834	71,514	87,791	4380 Fuel for Heating	84,803	84,803	84,803	-	-
315	195	832	4402 Purchased Services	1,575	1,612	1,575	(37)	(2)
10,512	6,722	4,282	4408 Purchased Service - Copier	6,199	6,199	5,810	(389)	(6)
2,445	2,718	2,512	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	-	-	4410 Rental	525	525	525	-	-
199	1,618	250	4430 Repair & Maintenance Agreement	2,890	1,480	1,690	210	14
65,353	83,663	45,697	4501 Supplies	44,803	46,236	42,733	(3,503)	(8)
5,050	3,900	3,684	4502 Discretionary Material	3,550	3,550	3,300	(250)	(7)
4,289	3,093	2,677	4901 Other Expenses	1,803	1,803	1,803	-	-
1,250	625	650	4903 Professional Dues	650	650	650	-	-
<u>538,698</u>	<u>373,975</u>	<u>434,712</u>	Subtotal - Other	<u>324,052</u>	<u>324,612</u>	<u>320,643</u>	<u>(3,969)</u>	<u>(1)</u>
3,740	13,711	20,732	5101 Equipment	5,087	5,787	2,927	(2,860)	(49)
179	3,332	1,835	5102 Equipment-Technology	-	-	-	-	-
<u>3,919</u>	<u>17,043</u>	<u>22,567</u>	Subtotal - Equipment	<u>5,087</u>	<u>5,787</u>	<u>2,927</u>	<u>(2,860)</u>	<u>(49)</u>
<u>\$ 2,860,614</u>	<u>\$ 2,092,321</u>	<u>\$ 2,160,327</u>	Location Totals	<u>\$1,918,362</u>	<u>\$1,957,840</u>	<u>\$1,944,962</u>	<u>\$ (12,878)</u>	<u>(1)</u>



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Seward High School FTE

Seward High Enrollment and History Projections



ent renovations being
ing pool, gymnasiums,
nt of 274 in grades 9-

07/04

	2003-04	2004-05		2003-04	2004-05
	Budget	Budget		Budget	Budget
	274.00	244.00		274.00	244.00
	1.00	1.00		1.00	1.00
20.00	14.25	13.90	Teachers	10.75	12.50
2.75	2.42	2.35	Specialists	2.50	1.75
4.25	2.50	2.50	Special Ed Teachers	3.50	2.50
1.76	1.13	0.88	Special Ed Aides	0.88	0.88
1.32	-	-	Aides	-	1.50
0.23	0.20	0.40	Nurse	0.40	0.40
3.50	4.50	3.50	Support	3.50	2.00
6.00	5.00	3.50	Custodians	3.00	3.00
<u>41.72</u>	<u>31.00</u>	<u>28.03</u>		<u>25.53</u>	<u>23.28</u>



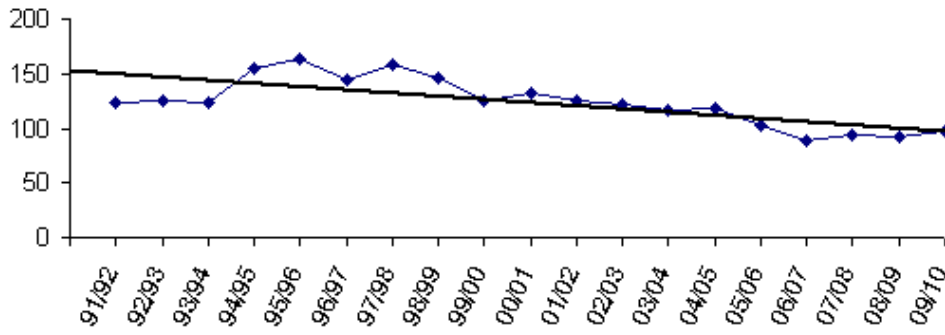
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-	-	-	4410 Rental	225	225	225	-	-
-	924	-	4430 Repair & Maintenance Agreement	1,482	1,482	1,482	-	-
-	15,930	14,262	4501 Supplies	17,144	17,388	16,659	(729)	(4)
-	1,750	1,366	4502 Discretionary Material	1,950	1,950	1,800	(150)	(8)
-	691	-	4901 Other Expenses	1,985	1,985	1,985	-	-
-	625	650	4903 Professional Dues	600	600	600	-	-
-	249,596	123,953	Subtotal - Other	213,479	213,329	212,792	(537)	-
-	17,575	636	5101 Equipment	-	500	-	(500)	(100)
-	5,411	-	5102 Equipment-Technology	-	-	-	-	-
-	22,986	636	Subtotal - Equipment	-	500	-	(500)	(100)
\$	\$ 971,974	\$ 908,494	Location Totals	\$1,047,004	\$1,074,217	\$1,087,524	\$ 13,307	-



Seward Middle School FTE

Seward Middle Enrollment and History Projections



by Kenai Peninsula
 building ready for use by
 cility, designed to
 d approximately one
 6/07/04

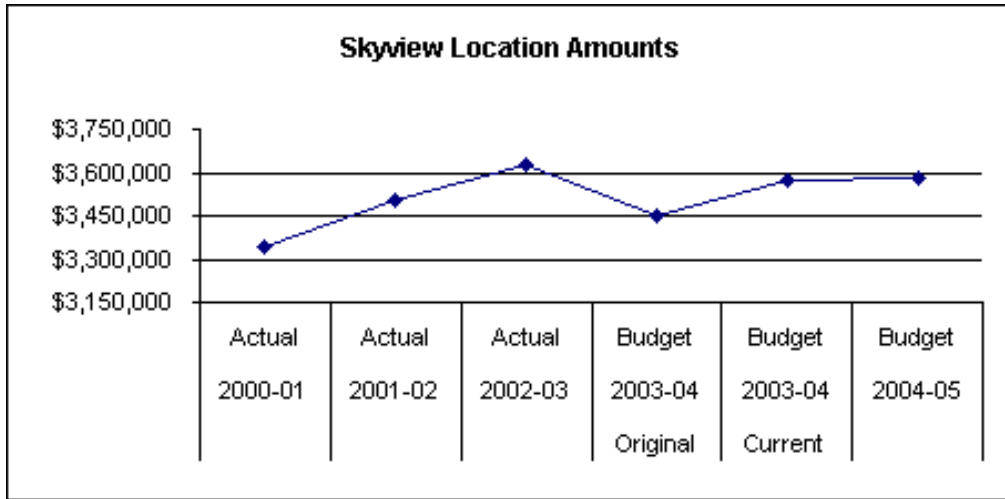
	Current	2003-04	2004-05
	Budget	Budget	Budget
Final	3.00	116.00	118.00
-04	1.00	1.00	1.00
get	6.25	6.00	5.25
	1.00	1.25	1.25
	1.50	1.50	1.50
	1.32	0.88	0.88
	-	-	-
	1.50	1.50	1.50
	1.50	1.50	1.50
	14.07	13.63	12.88

-	6.75	6.75	Teachers
-	0.83	1.00	Specialists
-	0.75	1.50	Special Ed Teachers
-	1.32	1.32	Special Ed Aides
-	0.20	-	Nurse
-	0.50	1.50	Support
-	1.00	2.50	Custodians
-	12.35	15.57	Totals



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Skyview High School



Skyview High School District Budget

Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Change	% Of Change
	\$ 153,203	\$ 152,660	\$ 157,291	\$ 1,565,415	\$ 1,623,951	\$ 1,620,023	\$ 4,631	3
1,576,460	1,568,356	1,688,439	3150 Teachers	1,565,415	1,623,951	1,620,023	(3,928)	(0)
60,307	59,076	55,385	3161 Extra-Duty Compensation Certified	81,083	81,083	81,083	-	-
2,060	2,060	-	3162 Emolument	2,060	2,060	2,060	-	-
23,805	20,174	29,381	3171 Substitute Certified w/Certificate	10,800	14,081	5,250	(8,831)	(63)
-	156	(227)	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	18,986	-	3173 Long Term Substitute Certified	-	-	-	-	-
186,949	190,152	198,428	3180 Specialists - Certified	200,678	206,606	181,634	(24,972)	(12)
38,329	15,741	24,468	3220 Specialist - Nurse	24,469	25,167	26,075	908	4
41,956	28,393	31,212	3230 Tutors/Aides	32,161	33,557	35,137	1,580	5
99,835	137,435	142,149	3240 Support Staff	148,956	153,717	136,667	(17,050)	(11)
149,658	152,128	162,180	3250 Maintenance/Custodians	146,717	148,997	150,927	1,930	1
5,569	5,782	7,705	3272 Activity Bus Driver	-	-	-	-	-
13,809	8,171	13,392	3291 Substitute - Support	7,189	7,189	6,613	(576)	(8)
34,371	34,621	40,837	3292 Extra-Duty Compensation Support	14,247	14,247	12,135	(2,112)	(15)
-	5,144	-	3293 Long Term Sub - Support	-	-	-	-	-
468	2,265	2,366	3294 Temporary Salaries - Support	-	-	-	-	-
1,161	1,257	336	3295 Overtime - Support	1,500	1,500	1,500	-	-
9,091	18,138	11,805	3296 Substitute Certified w/o Certificate	10,800	10,815	5,250	(5,565)	(51)
-	-	120	3297 Officials	-	-	-	-	-
611,202	621,412	673,538	3500 Employee Benefits	677,343	724,705	790,232	65,527	9
<u>2,995,192</u>	<u>3,032,835</u>	<u>3,232,798</u>	Subtotal - Personnel Services	<u>3,076,621</u>	<u>3,200,335</u>	<u>3,211,877</u>	<u>11,542</u>	<u>0</u>

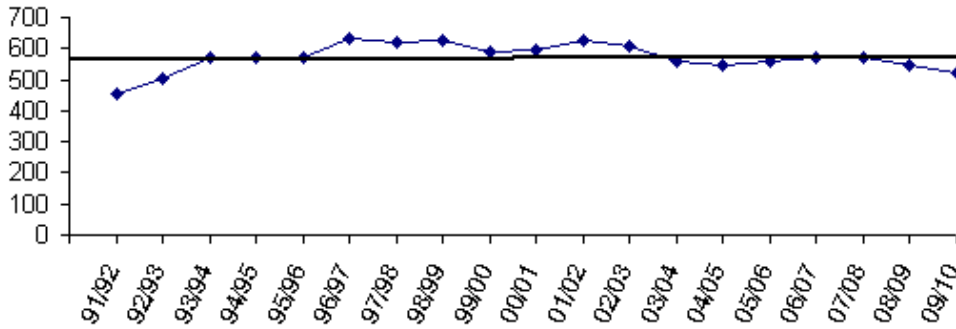
-	-	-	4100 Professional - Technical Service	750	-	-	-	-
2,972	2,557	3,122	4200 Travel	2,625	2,699	2,625	(74)	(3)
20,046	17,710	19,975	4250 Extra Curricular Travel	-	-	-	-	-
310	230	290	4310 Water And Sewage	235	235	235	-	-
6,952	8,657	7,392	4320 Garbage	8,830	8,830	8,830	-	-
3,149	3,108	4,638	4331 Postage	3,000	3,000	3,000	-	-
10,248	10,017	12,486	4332 Telephone	9,575	9,575	9,575	-	-
158,553	186,979	182,419	4360 Electricity	190,719	190,719	190,719	-	-
28,289	36,873	32,981	4380 Fuel for Heating	24,926	24,926	24,926	-	-
854	3,037	2,741	4402 Purchased Services	2,962	2,975	3,025	50	2
10,407	12,045	10,188	4408 Purchased Service - Copier	13,198	13,198	12,269	(929)	(7)
2,566	5,092	2,943	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
5,180	5,000	5,324	4410 Rental	5,435	5,435	5,435	-	-
2,577	4,174	1,792	4430 Repair & Maintenance Agreement	3,671	4,139	3,671	(468)	(11)
71,752	122,874	70,935	4501 Supplies	85,608	83,203	80,652	(2,551)	(3)
7,192	7,051	7,365	4502 Discretionary Material	7,200	7,210	6,700	(510)	(7)
5,228	3,575	5,597	4901 Other Expenses	4,706	4,706	4,706	-	-
1,250	1,299	1,300	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>337,525</u>	<u>430,278</u>	<u>371,488</u>	Subtotal - Other	<u>367,090</u>	<u>364,500</u>	<u>360,018</u>	<u>(4,482)</u>	<u>(1)</u>
1,043	34,690	10,971	5101 Equipment	8,765	11,915	8,765	(3,150)	(26)
8,755	5,403	14,716	5102 Equipment-Technology	-	-	-	-	-
<u>9,798</u>	<u>40,093</u>	<u>25,687</u>	Subtotal - Equipment	<u>8,765</u>	<u>11,915</u>	<u>8,765</u>	<u>(3,150)</u>	<u>(26)</u>
<u>\$3,342,515</u>	<u>\$ 3,503,206</u>	<u>\$ 3,629,973</u>	Location Totals	<u>\$3,452,476</u>	<u>\$3,576,750</u>	<u>\$3,580,660</u>	<u>\$ 3,910</u>	<u>0</u>



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Skyview High School FTE

Skyview High Enrollment History and Projections



is originally built to
Kenai Peninsula, at the
nd borders the Kenai
y and is the largest
y and is on the forefront
d extra-curricular
shed, community bases
ent of students' overall

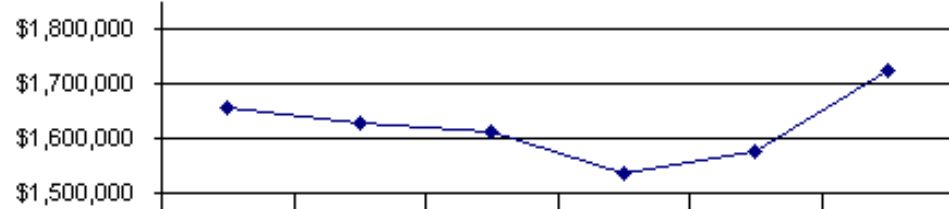
'0704
05
at
44.00

					1.00	2.00	2.00
	28.75	29.25	29.65	Teachers	25.50	25.55	23.50
	3.00	3.50	3.50	Specialists	3.50	3.50	3.00
	5.00	4.78	5.00	Special Ed Teachers	5.00	5.00	5.00
	0.88	1.26	1.38	Special Ed Aides	1.38	1.38	1.38
	1.28	-	-	Aides	-	1.00	1.00
	1.00	0.40	0.60	Nurse	0.60	0.60	0.60
	4.00	5.50	5.50	Support	5.50	4.50	3.50
	6.00	6.00	6.00	Custodians	5.00	5.00	5.00
	<u>51.91</u>	<u>52.69</u>	<u>53.63</u>		<u>48.48</u>	<u>48.53</u>	<u>44.98</u>



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Soldotna Elementary Location Amounts



Actual	Actual	Actual	Budget	Budget	Budget
2000-01	2001-02	2002-03	2003-04	2003-04	2004-05
			Original	Current	

624,470	795,263	800,383	3150 Teachers
204	1,676	1,104	3161 Extra-Duty Compensation Certified
18,376	13,129	17,909	3171 Substitute Certified w/Certificate
-	100	-	3172 Temporary Certified w/Certificate
21,064	5,056	-	3173 Long Term Substitute Certified
61,757	57,438	61,518	3180 Specialists - Certified
33,150	32,179	26,926	3220 Specialist - Nurse
62,826	63,727	66,561	3230 Tutors/Aides
25,907	26,780	28,098	3240 Support Staff
68,786	70,828	69,592	3250 Maintenance/Custodians
6,173	6,502	5,095	3291 Substitute - Support
-	-	368	3292 Extra-Duty Compensation Support
93	483	108	3294 Temporary Salaries - Support
(715)	36	43	3295 Overtime - Support
9,844	10,143	9,293	3296 Substitute Certified w/o Certificate
316,419	317,053	317,121	3500 Employee Benefits
1,523,017	1,475,856	1,483,189	Subtotal - Personnel Services

240	180	817	4200 Travel
2,056	2,119	1,846	4310 Water And Sewage
2,260	2,490	3,083	4320 Garbage
388	546	622	4331 Postage
6,349	5,233	6,983	4332 Telephone
44,254	48,984	51,059	4360 Electricity
15,827	17,951	16,128	4380 Fuel for Heating
450	507	328	4402 Purchased Services
8,442	7,674	6,367	4408 Purchased Service - Copier

High School District Budget

Date: 06/07/04

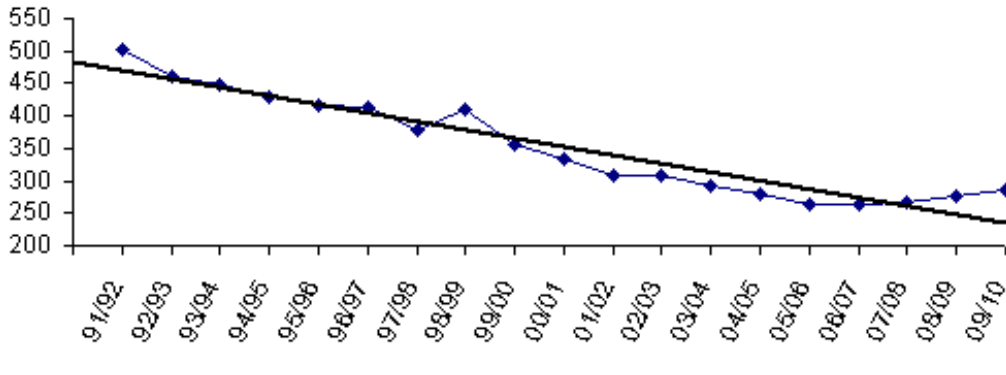
Original	Current			
2003-04	2003-04	2004-05		% Of
Budget	Budget	Budget	Change	Change
\$ 80,578	\$ 81,369	\$ 83,681	\$ 2,312	3
737,351	732,297	809,817	77,520	11
1,840	1,840	1,840	-	-
4,950	8,320	2,775	(5,545)	(67)
-	-	-	-	-
-	-	-	-	-
64,675	47,794	48,063	269	1
28,000	27,157	27,618	461	2
66,322	98,577	102,823	4,246	4
30,439	27,571	28,922	1,351	5
68,618	71,859	74,900	3,041	4
3,969	4,566	4,447	(119)	(3)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,950	4,950	2,775	(2,175)	(44)
318,509	344,530	413,735	69,205	20
1,410,201	1,450,830	1,601,396	150,566	10

496	496	496	-	-
2,161	2,161	2,161	-	-
2,540	2,540	2,540	-	-
563	563	563	-	-
5,207	5,207	5,207	-	-
49,964	49,964	49,964	-	-
16,423	16,423	16,423	-	-
375	375	375	-	-
6,178	6,178	6,026	(152)	(2)

2,445	3,023	2,668	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
155	165	402	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
48,027	30,526	30,517	4501 Supplies	27,756	28,283	27,196	(1,087)	(4)
3,396	3,946	3,500	4502 Discretionary Material	3,300	3,300	3,500	200	6
467	61	25	4901 Other Expenses	521	521	521	-	-
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>135,396</u>	<u>124,045</u>	<u>125,005</u>	Subtotal - Other	<u>119,649</u>	<u>120,176</u>	<u>119,137</u>	<u>(1,039)</u>	<u>(1)</u>
115	29,712	5,285	5101 Equipment	5,262	5,262	5,262	-	-
-	389	-	5102 Equipment-Technology	-	-	-	-	-
<u>115</u>	<u>30,101</u>	<u>5,285</u>	Subtotal - Equipment	<u>5,262</u>	<u>5,262</u>	<u>5,262</u>	<u>-</u>	<u>-</u>
<u>\$1,658,528</u>	<u>\$ 1,630,002</u>	<u>\$ 1,613,479</u>	Location Totals	<u>\$1,535,112</u>	<u>\$1,576,268</u>	<u>\$1,725,795</u>	<u>\$ 149,527</u>	<u>9</u>



Soldotna Elementary Enrollment and History Projections



constructed in 1960 and has
 originally built to house 500
 students. Soldotna
 has a special focus on
 many dedicated

6/07/04

days. It lies ten miles
 educators facilitate many

1-05

iget

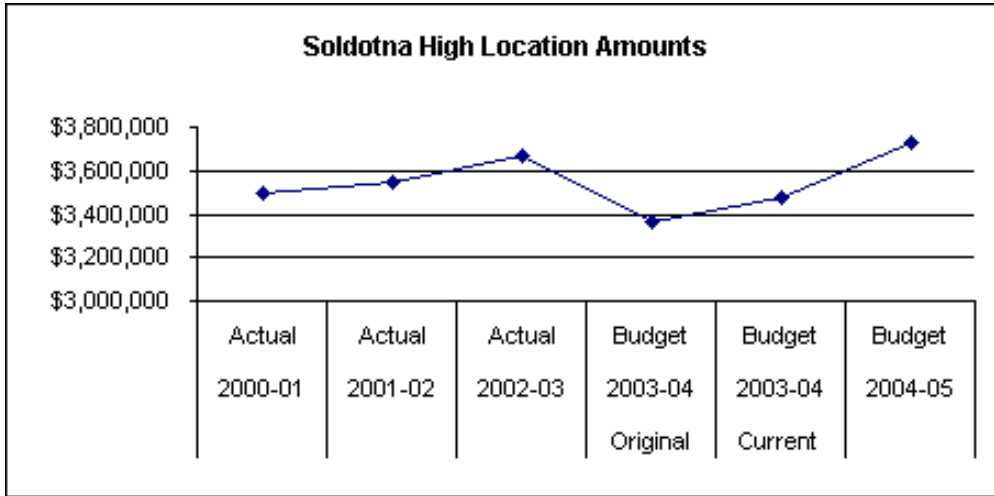
6.00	292.00	279.00
------	--------	--------

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	14.00	12.70	Teachers	11.00	11.50	12.50
1.50	1.50	1.80	Specialists	1.50	-	1.00
3.28	3.00	3.00	Special Ed Teachers	3.00	4.00	3.00
2.64	2.64	2.64	Special Ed Aides	2.64	3.52	3.52
0.88	0.88	0.75	Nurse	0.75	0.70	0.70
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.75	2.75	2.75	Custodians	2.50	2.50	2.50
<u>27.05</u>	<u>26.77</u>	<u>25.64</u>	Totals	<u>23.39</u>	<u>24.22</u>	<u>25.22</u>



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Soldotna High School



Soldotna High School District 2005 Budget

Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
3150 Teachers	1,563,291	1,509,862	1,542,782	1,382,408	1,429,903	1,556,835	\$ 151,568	\$ 151,024	\$ 155,657	\$ 4,633	3
3161 Extra-Duty Compensation Certified	64,049	60,970	64,377	75,107	75,107	75,107	1,382,408	1,429,903	1,556,835	126,932	9
3162 Emolument	2,560	2,560	500	2,060	2,560	2,060	75,107	75,107	75,107	-	-
3171 Substitute Certified w/Certificate	12,301	11,513	17,413	9,330	12,115	5,145	2,060	2,560	2,060	(500)	(20)
3172 Temporary Certified w/Certificate	50	-	800	-	-	-	12,301	11,513	17,413	(6,970)	(58)
3173 Long Term Substitute Certified	7,407	9,979	-	-	-	-	50	-	-	-	-
3180 Specialists - Certified	157,087	165,357	196,443	206,882	215,758	190,935	7,407	9,979	-	(24,823)	(12)
3220 Specialist - Nurse	32,083	33,523	17,670	17,345	17,916	18,571	157,087	165,357	196,443	655	4
3230 Tutors/Aides	111,213	86,935	134,639	141,600	142,103	148,527	32,083	33,523	17,670	6,424	5
3240 Support Staff	97,346	135,015	146,245	132,345	133,502	145,561	111,213	86,935	134,639	12,059	9
3250 Maintenance/Custodians	182,191	190,033	196,437	166,260	164,983	172,358	97,346	135,015	146,245	7,375	4
3272 Activity Bus Driver	8,107	8,510	8,149	-	-	-	182,191	190,033	196,437	-	-
3291 Substitute - Support	18,980	19,998	25,653	9,561	9,357	9,308	8,107	8,510	8,149	(49)	(1)
3292 Extra-Duty Compensation Support	30,052	34,630	31,223	20,223	20,223	18,111	18,980	19,998	25,653	(2,112)	(10)
3293 Long Term Substitute Support	3,636	-	24,450	-	-	-	30,052	34,630	31,223	-	-
3294 Temporary Salaries - Support	1,476	84	1,650	-	-	-	3,636	-	24,450	-	-
3295 Overtime - Support	1,535	633	271	1,500	1,500	1,500	1,476	84	1,650	-	-
3296 Substitute Certified w/o Certificate	21,164	21,780	28,321	9,330	9,585	5,145	1,535	633	271	(4,440)	(46)
3500 Employee Benefits	644,605	636,024	688,236	662,275	709,474	835,195	21,164	21,780	28,321	125,721	18
Subtotal - Personnel services	3,106,861	3,077,886	3,273,726	2,987,794	3,095,110	3,340,015				244,905	8
4100 Professional Technical Service	-	230	-	375	375	-	-	230	-	(375)	(100)
4200 Travel	3,665	4,190	5,946	4,393	4,393	4,393	3,665	4,190	5,946	-	-

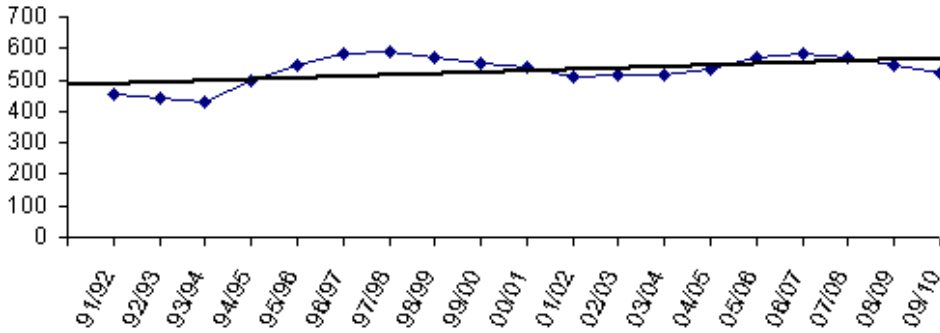
16,792	14,689	17,866	4250 Extra Curricular Travel	-	-	-	-	-
8,072	6,633	7,535	4310 Water And Sewage	6,766	6,766	6,766	-	-
9,612	10,317	10,349	4320 Garbage	10,523	10,523	10,523	-	-
4,446	4,163	5,671	4331 Postage	3,911	3,911	3,911	-	-
10,951	10,051	13,243	4332 Telephone	9,615	9,615	9,615	-	-
161,476	172,156	167,084	4360 Electricity	175,599	175,599	175,599	-	-
40,436	46,053	34,268	4380 Fuel for Heating	43,983	43,983	43,983	-	-
1,532	1,924	1,110	4402 Purchased Services	2,333	2,413	2,333	(80)	(3)
14,972	12,473	10,747	4408 Purchased Service - Copier	10,865	10,865	11,556	691	6
2,445	2,370	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
6,149	5,895	6,110	4410 Rental	6,467	6,942	6,942	-	-
1,856	874	405	4430 Repair & Maintenance Agreement	4,221	4,221	4,221	-	-
86,776	130,970	84,042	4501 Supplies	82,948	84,362	86,628	2,266	3
6,543	6,409	6,483	4502 Discretionary Material	6,220	6,390	6,500	110	2
3,876	3,153	3,515	4901 Other Expenses	4,075	4,075	4,075	-	-
1,250	1,250	1,300	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>380,849</u>	<u>433,800</u>	<u>378,074</u>	Subtotal - Other	<u>375,944</u>	<u>378,083</u>	<u>380,695</u>	<u>2,612</u>	<u>1</u>
2,552	31,591	13,638	5101 Equipment	4,361	4,361	4,361	-	-
5,383	7,695	6,351	5102 Equipment-Technology	-	-	-	-	-
<u>7,935</u>	<u>39,286</u>	<u>19,989</u>	Subtotal - Equipment	<u>4,361</u>	<u>4,361</u>	<u>4,361</u>	<u>-</u>	<u>-</u>
<u>\$3,495,645</u>	<u>\$ 3,550,972</u>	<u>\$ 3,671,789</u>	Location Totals	<u>\$3,368,099</u>	<u>\$3,477,554</u>	<u>\$3,725,071</u>	<u>\$ 247,517</u>	<u>7</u>



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Soldotna High School FTE

Soldotna High Enrollment and History Projections



In the Kenai Peninsula, students, grades 9-12. Quality and athletic. The first school in the area received top accreditation and Caring for the Community award in 2007/04. Soldotna High School District.

-05

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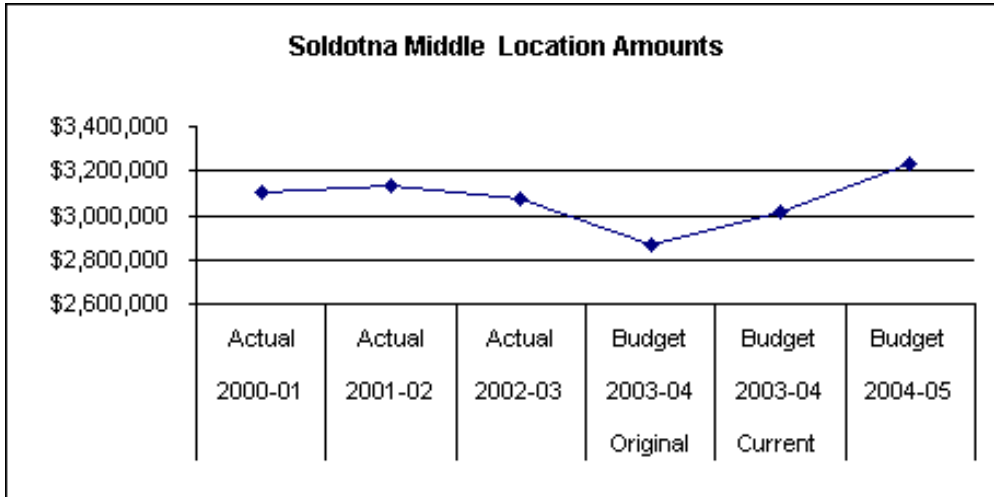
0.00

2.00	2.00	2.00	Administration	2.00	2.00	2.00
27.75	26.75	26.10	Teachers	21.00	21.95	22.50
3.00	3.50	3.40	Specialists	3.50	3.00	3.00
5.00	5.00	4.60	Special Ed Teachers	4.60	5.00	5.00
4.65	4.40	6.16	Special Ed Aides	6.16	5.72	5.72
0.88	-	-	Aides	-	1.00	1.00
0.88	0.88	0.44	Nurse	0.44	0.44	0.44
4.00	5.00	5.00	Support	4.50	3.50	3.50
7.00	7.00	7.00	Custodians	5.50	5.50	5.50
<u>55.16</u>	<u>54.53</u>	<u>54.70</u>		<u>47.70</u>	<u>48.11</u>	<u>48.66</u>



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Soldotna Middle School



ough School District 5 Budget

Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Change	% Of Change
3150 Teachers	1,503,004	1,508,152	1,510,739	1,369,613	1,485,954	1,623,352	\$ 4,861	3
3161 Extra-Duty Compensation Certified	25,393	25,909	22,444	26,129	26,129	26,998	869	3
3171 Substitute Certified w/Certificate	19,427	22,374	24,790	9,450	13,472	5,250	(8,222)	(61)
3172 Temp Certified w/Certificate	-	1,600	2,400	-	-	-	-	-
3173 Long Term Substitute Certified	12,287	4,933	32,709	-	-	-	-	-
3180 Specialists - Certified	189,368	196,590	208,043	212,871	155,884	114,798	(41,086)	(26)
3220 Specialist - Nurse	32,718	37,235	34,681	34,366	35,832	37,143	1,311	4
3230 Tutors/Aides	103,794	92,681	63,917	65,475	85,929	90,017	4,088	5
3240 Support Staff	71,225	58,443	61,713	65,988	68,989	71,725	2,736	4
3250 Maintenance/Custodians	132,937	131,668	134,321	110,791	110,477	114,944	4,467	4
3272 Activity Bus Driver	108	-	-	-	-	-	-	-
3291 Substitute - Support	12,197	16,719	13,236	5,772	6,279	6,279	-	-
3292 Extra-Duty Compensation Support	2,842	3,094	6,159	1,237	1,237	1,237	-	-
3293 Long Term Sustitute - Support	-	-	812	-	-	-	-	-
3294 Temporary Salaries - Support	978	936	1,909	-	-	-	-	-
3295 Overtime - Support	501	145	460	-	-	-	-	-
3296 Substitute Certified w/o Certificate	12,902	11,775	11,000	9,450	9,750	5,250	(4,500)	(46)
3500 Employee Benefits	607,660	587,242	604,156	582,098	639,932	751,619	111,687	17
Subtotal - Personnel Services	2,864,693	2,838,957	2,879,036	2,642,959	2,788,829	3,002,438	213,609	8
4200 Travel	1,005	745	623	675	675	675	-	-
4250 Extra Curricular Travel	4,895	2,163	3,741	-	-	-	-	-
4310 Water And Sewage	2,237	2,320	2,487	2,366	2,366	2,366	-	-

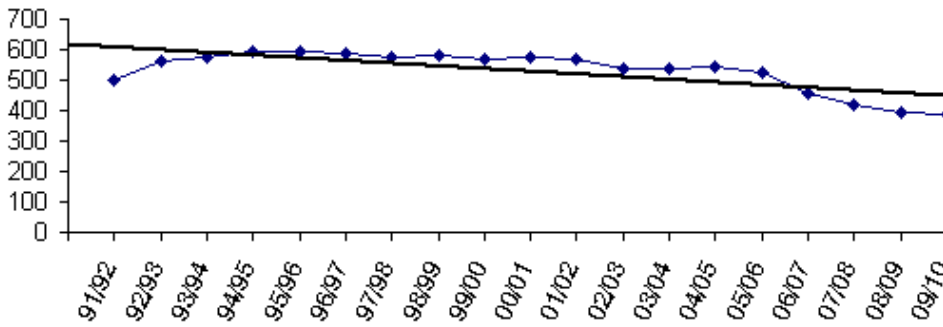
6,079	7,366	5,575	4320 Garbage	7,513	7,513	7,513	-	-
3,572	2,933	4,113	4331 Postage	2,400	2,400	2,400	-	-
8,758	8,241	10,162	4332 Telephone	8,179	8,179	8,179	-	-
76,783	84,847	83,637	4360 Electricity	86,544	86,544	86,544	-	-
19,954	23,051	17,675	4380 Fuel for Heating	21,741	21,741	21,741	-	-
1,772	90	530	4402 Purchased Services	1,772	1,854	1,772	(82)	(4)
14,105	9,327	7,620	4408 Purchased Service - Copier	10,994	10,994	11,794	800	7
2,445	3,689	2,739	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	-	186	4410 Rental	207	207	207	-	-
6,391	2,291	3,722	4430 Repair & Maintenance Agreement	4,900	4,900	4,900	-	-
70,627	105,102	38,902	4501 Supplies	59,506	60,924	62,993	2,069	3
6,900	6,476	7,045	4502 Discretionary Material	6,300	6,500	6,600	100	2
31	214	-	4901 Other Expenses	1,144	1,144	1,144	-	-
1,250	1,250	1,300	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>226,804</u>	<u>260,105</u>	<u>190,057</u>	Subtotal - Other	<u>217,891</u>	<u>219,591</u>	<u>222,478</u>	<u>2,887</u>	<u>1</u>
5,360	29,144	8,445	5101 Equipment	6,392	6,392	6,392	-	-
8,550	941	412	5102 Equipment-Technology	-	-	-	-	-
<u>13,910</u>	<u>30,085</u>	<u>8,857</u>	Subtotal - Equipment	<u>6,392</u>	<u>6,392</u>	<u>6,392</u>	<u>-</u>	<u>-</u>
<u>\$3,105,407</u>	<u>\$ 3,129,147</u>	<u>\$ 3,077,950</u>	Location Totals	<u>\$2,867,242</u>	<u>\$3,014,812</u>	<u>\$3,231,308</u>	<u>\$ 216,496</u>	<u>7</u>



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Soldotna Middle School FTE

Soldotna Middle Enrollment and History Projections



In the most recent
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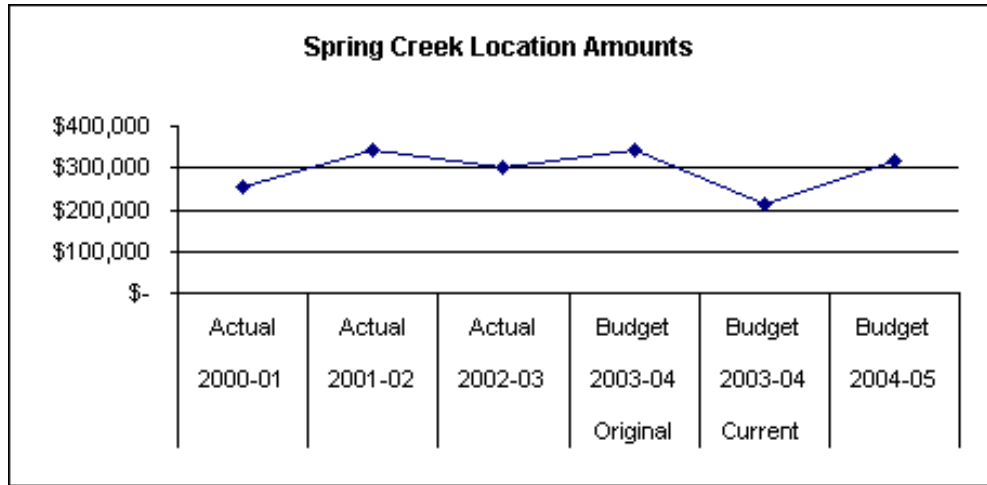
/07/04

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Administrators	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Teachers	26.14	25.14	25.14	25.14	20.64	22.64	23.14
Specialists	2.86	3.86	3.86	3.86	3.86	1.86	1.86
Special Ed Teachers	6.00	5.00	5.00	5.00	5.00	6.00	6.00
Special Ed Aides	4.40	4.40	2.64	2.64	2.64	3.52	3.52
Nurse	0.88	0.95	0.88	0.88	0.88	0.88	0.88
Support	3.00	2.50	2.50	2.50	2.50	2.50	2.50
Custodians	5.50	5.50	5.50	5.50	4.00	4.00	4.00
Totals	50.78	49.35	47.52	47.52	41.52	43.40	43.90



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Spring Creek



rough School District 05 Budget

Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
122,560	194,041	189,193	3150 Teachers				\$ 211,966	\$ 112,238	\$ 200,178	\$ 87,940	78
90	-	-	3162 Emolument				-	-	-	-	-
-	-	-	3171 Substitute Certified W/Certificate				1,200	600	600	-	-
10,736	20,787	22,047	3230 Tutors/Aides				14,481	1,857	-	(1,857)	(100)
10,355	7,640	9,377	3240 Support Staff				10,161	22,370	11,784	(10,586)	(47)
-	279	-	3291 Substitute - Support				720	576	288	(288)	(50)
557	1,680	611	3296 Substitute Certified W/O Certificate				1,200	600	600	-	-
47,960	66,749	73,602	3500 Employee Benefits				72,114	44,659	75,311	30,652	69
<u>200,078</u>	<u>295,521</u>	<u>294,830</u>	Subtotal - Personnel Services				<u>311,842</u>	<u>182,900</u>	<u>288,761</u>	<u>105,861</u>	<u>58</u>
8,605	9,960	-	4100 Professional-Tech Service				10,000	10,000	10,000	-	-
-	-	-	4140 Professional Technical Legal				2,700	2,700	2,700	-	-
1,174	993	2,267	4200 Travel				7,168	7,668	7,168	(500)	(7)
59	25	164	4331 Postage				200	200	200	-	-
200	969	930	4332 Telephone				862	862	862	-	-
-	-	27	4402 Purchased Services				-	-	-	-	-
-	683	1,048	4408 Purchased Service - Copier				1,086	1,086	1,188	102	9
25,150	19,907	98	4501 Supplies				6,400	5,900	6,655	755	-
460	850	800	4502 Discretionary Material				800	400	800	400	100
223	649	-	4901 Other Expenses				-	-	-	-	-
-	-	650	4903 Professional Dues				-	-	-	-	-
<u>35,871</u>	<u>34,036</u>	<u>5,984</u>	Subtotal - Other				<u>29,216</u>	<u>28,816</u>	<u>29,573</u>	<u>757</u>	<u>-</u>

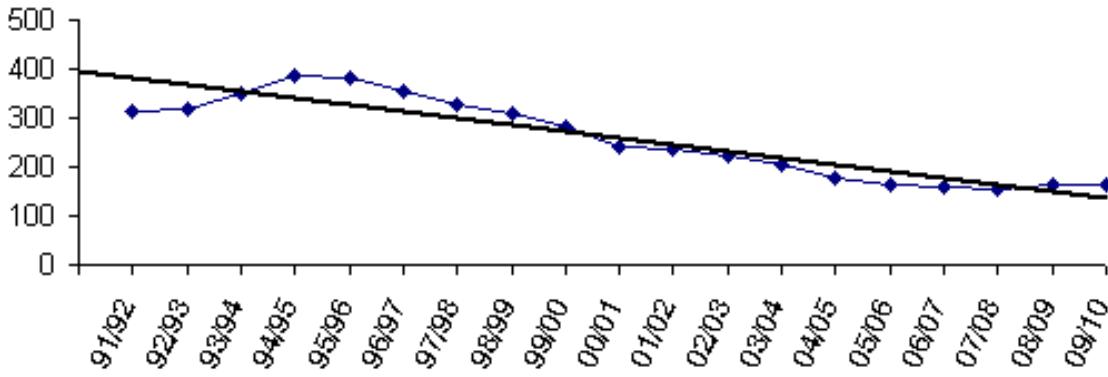
8,550	8,038	1,059	5101 Equipment	444	444	444	-	-
8,069	2,985	-	5102 Equipment-Technology	-	-	-	-	-
16,619	11,023	1,059	Subtotal - Equipment	444	444	444	-	-
<u>\$ 252,568</u>	<u>\$ 340,580</u>	<u>\$ 301,873</u>	Location Totals	<u>\$ 341,502</u>	<u>\$ 212,160</u>	<u>\$ 318,778</u>	<u>\$ 106,618</u>	50



46,881	21,012	20,665	4501 Supplies	20,092	20,652	17,292	(3,360)	(16)
2,594	2,260	2,700	4502 Discretionary Material	2,300	2,200	2,000	(200)	(9)
546	206	137	4901 Other Expenses	375	375	375	-	-
734	640	765	4903 Professional Dues	640	640	640	-	-
<u>114,902</u>	<u>95,580</u>	<u>91,782</u>	Subtotal - Other	<u>99,897</u>	<u>100,357</u>	<u>96,041</u>	<u>(4,316)</u>	(4)
-	15,699	4,653	5101 Equipment	4,653	4,653	4,653	-	-
-	250	-	5102 Equipment-Technology	-	-	-	-	-
<u>-</u>	<u>15,949</u>	<u>4,653</u>	Subtotal - Equipment	<u>4,653</u>	<u>4,653</u>	<u>4,653</u>	<u>-</u>	-
<u>\$1,358,593</u>	<u>\$ 1,256,350</u>	<u>\$ 1,130,638</u>	Location Totals	<u>\$1,086,993</u>	<u>\$1,105,402</u>	<u>\$1,100,259</u>	<u>\$ (5,143)</u>	(0)



Sterling Elementary Enrollment History and Projections



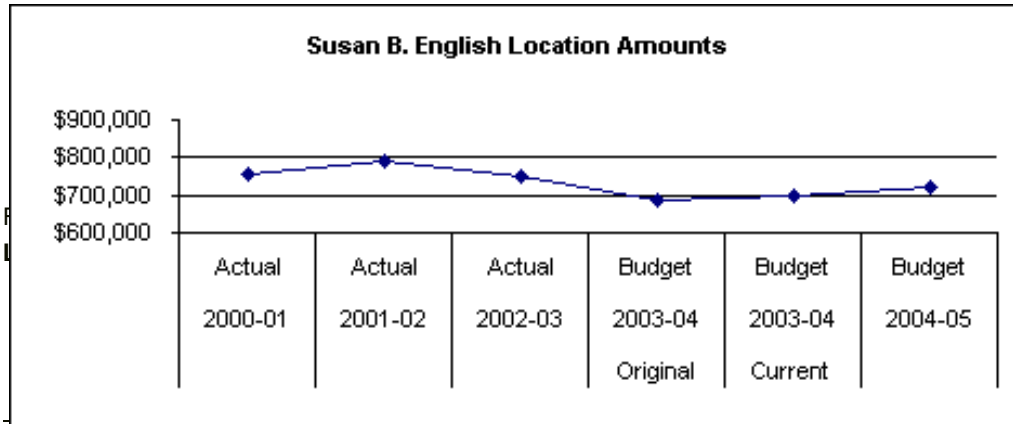
with the most recent
 s K-8, and currently
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 le for its' displays of
 achievements by /07/04
 lden Apple Award,
 Research Hospital, the
 work. Sterling is located
 the City of Soldotna.
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1.00	1.00	1.00	Administrator	1.00	1.00	0.50
11.50	10.50	10.50	Teachers	9.50	8.75	8.25
2.00	2.00	-	Specialists	-	0.25	0.25
2.00	1.50	1.00	Special Ed Teachers	1.00	1.00	1.00
0.88	0.88	0.88	Special Ed Aides	0.88	0.88	0.88
-	-	-	Aides	-	0.38	0.38
0.95	0.44	0.44	Nurse	0.44	0.40	0.40
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.00	2.00	1.50
<u>21.83</u>	<u>19.82</u>	<u>17.32</u>		<u>15.82</u>	<u>15.66</u>	<u>14.16</u>



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Susan B. English



High School District Budget

Date: 06/07/04

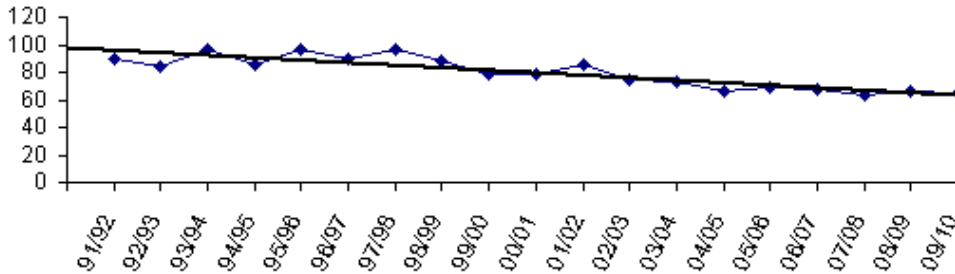
	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change			
\$ 67,929	\$ 69,251	\$ 72,582	3130 Principal/Assistant Principal	\$ 75,425	\$ 62,736	\$ 32,309	\$ (30,427)	(49)
237,932	247,481	226,135	3150 Teachers	198,954	189,298	205,869	16,571	9
-	8,819	18,071	3161 Extra-Duty Compensation Certified	18,548	18,548	15,978	(2,570)	(14)
1,651	1,250	2,963	3171 Substitute Certified w/Certificate	1,650	2,100	825	(1,275)	(61)
9,404	-	-	3172 Temp Certified w/Certificate	-	-	-	-	-
-	-	10,555	3173 Long Term Substitute Certified	-	-	-	-	-
-	9,385	4,913	3220 Specialist - Nurse	5,074	5,143	5,328	185	4
-	-	-	3230 Tutors/Aides	-	16,343	18,488	2,145	13
31,345	45,617	46,589	3240 Support Staff	32,956	34,185	53,450	19,265	56
50,101	46,833	40,971	3250 Maintenance/Custodians	50,185	52,705	54,601	1,896	4
926	2,223	3,982	3291 Substitute - Support	1,803	2,275	2,563	288	13
25,699	22,502	11,832	3292 Extra-Duty Compensation Support	14,581	14,581	15,937	1,356	9
728	680	424	3294 Temporary Salaries - Support	-	-	-	-	-
116	14	-	3295 Overtime - Support	-	-	-	-	-
5,901	7,334	1,812	3296 Substitute Certified w/o Certificate	1,650	1,650	825	(825)	(50)
120,888	129,110	131,010	3500 Employee Benefits	118,024	130,734	148,363	17,629	13
552,620	590,499	571,839	Subtotal - Personnel Services	518,850	530,298	554,536	24,238	5
5,146	8,105	4,313	4200 Travel	2,721	2,721	2,721	-	-
8,092	8,242	9,663	4250 Extra Curricular Travel	-	-	-	-	-
12,742	12,672	13,192	4310 Water And Sewage	12,925	12,925	12,925	-	-
3,225	1,600	2,400	4320 Garbage	1,632	1,632	1,632	-	-
738	625	608	4331 Postage	625	625	625	-	-
9,667	7,559	8,162	4332 Telephone	7,237	7,237	7,237	-	-

47,186	51,979	48,668	4360 Electricity	53,019	53,019	53,019	-	-
82,553	72,572	64,181	4380 Fuel for Heating	66,613	66,613	66,613	-	-
1,913	2,169	2,860	4401 Freight Costs	2,000	2,000	2,000	-	-
2,154	2,028	1,413	4408 Purchased Service - Copier	1,663	1,663	1,426	(237)	(14)
2,263	(987)	-	4410 Rental	87	87	87	-	-
872	857	291	4430 Repair & Maintenance Agreement	687	687	687	-	-
16,761	18,744	12,427	4501 Supplies	16,836	17,086	15,403	(1,683)	(10)
1,600	1,200	1,100	4502 Discretionary Material	1,100	1,100	1,000	(100)	(9)
78	86	75	4580 Gas And Oil	75	75	75	-	-
804	727	885	4901 Other Expenses	1,576	1,576	1,576	-	-
625	625	650	4903 Professional Dues	625	625	625	-	-
<u>196,419</u>	<u>188,803</u>	<u>170,888</u>	Subtotal - Other	<u>169,421</u>	<u>169,671</u>	<u>167,651</u>	<u>(2,020)</u>	<u>(1)</u>
<u>7,570</u>	<u>13,714</u>	<u>7,512</u>	5101 Equipment	<u>898</u>	<u>898</u>	<u>898</u>	<u>-</u>	<u>-</u>
<u>\$ 756,609</u>	<u>\$ 793,016</u>	<u>\$ 750,239</u>	Location Totals	<u>\$ 689,169</u>	<u>\$ 700,867</u>	<u>\$ 723,085</u>	<u>\$ 22,218</u>	<u>3</u>



Susan B. English FTE

Susan B. English Enrollment History and Projections



is accessible only by
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 erage on standardized
 support. The facility
 ol employs 13 full-time

3/07/04

Current

	2003-04 Budget	2004-05 Budget
1000	73.00	66.00

Staff in FTE

1.00	1.00	1.00	Administrator	1.00	1.00	0.50
5.70	5.50	5.00	Teachers	4.00	4.00	4.00
0.50	0.50	0.50	Special Ed Teachers	0.50	0.50	0.50
-	-	-	Special Ed Aides	-	0.82	0.82
-	-	-	Aides	-	-	1.00
-	-	0.13	Nurse	0.13	0.13	0
1.00	1.75	1.50	Support	1.00	1.00	0.50
2.50	2.00	2.00	Custodians	2.00	2.00	2.00
<u>10.70</u>	<u>10.75</u>	<u>10.13</u>	Totals	<u>8.63</u>	<u>9.45</u>	<u>9.45</u>



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Tebugna

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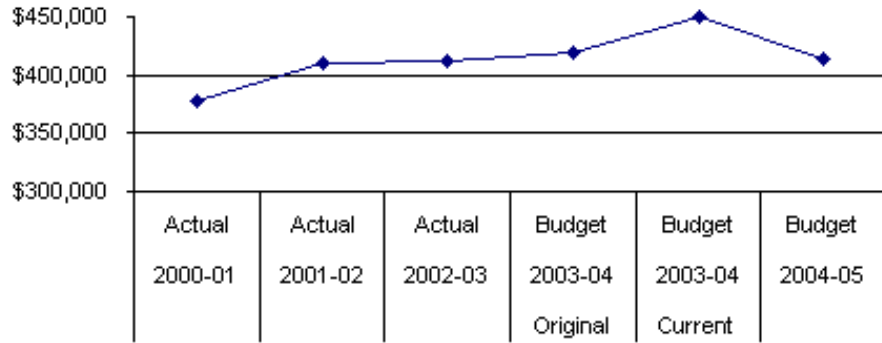
Date: 06/07/04

Fund: 100
Location:

2000-01
Actual

\$ 160,87

Tebughna Location Amounts

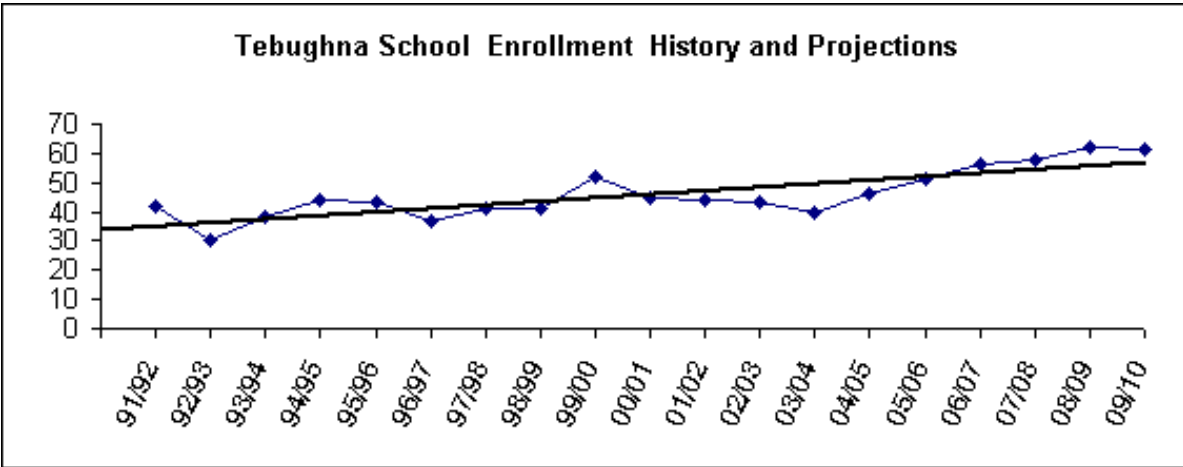


2000-01 Actual	Actual	Actual	Actual	Budget Original	Budget Current	Budget	Current Budget	2004-05 Budget	Change	% Of Change
\$ 160,87							\$ 181,206	\$ 149,905	(31,301)	(17)
2,398	2,542	2,686	3161 Extra-Duty Compensation Certified			3,134	3,134	3,134	-	-
800	-	500	3171 Substitute Certified w/Certificate			1,050	1,380	450	(930)	(67)
-	1,679	1,890	3220 Specialist - Nurse			1,952	2,000	2,049	49	2
4,944	8,056	16,431	3230 Tutors/Aides			17,535	18,648	19,137	489	3
15,672	16,031	16,682	3240 Support Staff			16,307	17,139	17,840	701	4
22,146	24,128	19,960	3250 Maintenance/Custodians			21,810	26,148	27,357	1,209	5
1,139	2,147	544	3291 Substitute - Support			1,325	1,325	1,325	-	-
736	592	-	3292 Extra-Duty Compensation Support			-	-	-	-	-
215	-	-	3294 Temporary Salaries - Support			-	-	-	-	-
108	-	403	3295 Overtime - Support			-	-	-	-	-
635	998	1,989	3296 Substitute Certified w/o Certificate			1,050	1,200	450	(750)	(63)
64,664	66,420	77,406	3500 Employee Benefits			75,440	86,176	83,866	(2,310)	(3)
274,334	292,064	321,176	Subtotal - Personnel Services			309,666	338,356	305,513	(32,843)	(10)
4,094	5,428	5,722	4200 Travel			4,310	4,310	4,310	-	-
-	1,250	-	4250 Extra Curricular Travel			-	-	-	-	-
29	771	-	4310 Water And Sewage			786	786	786	-	-
354	390	275	4331 Postage			428	428	428	-	-
10,144	10,733	10,609	4332 Telephone			10,733	10,733	10,733	-	-
65,508	78,945	62,115	4360 Electricity			80,524	80,524	80,524	-	-
1,698	1,751	2,444	4401 Freight Costs			375	375	375	-	-
-	-	-	4402 Purchased Services			-	-	-	-	-
1,072	1,012	1,019	4408 Purchased Service - Copier			950	950	994	44	5
6,050	-	-	4410 Rental			-	-	-	-	-
283	-	-	4430 Repair & Maintenance Agreement			562	562	562	-	-

7,916	6,486	5,580	4501 Supplies	7,175	9,365	7,209	(2,156)	(23)
800	800	800	4502 Discretionary Material	700	800	600	(200)	(25)
1,632	216	504	4580 Gas And Oil	750	1,230	750	(480)	(39)
1,054	931	63	4901 Other Expenses	750	550	550	-	-
640	625	1,210	4903 Professional Dues	640	640	640	-	-
<u>101,274</u>	<u>109,338</u>	<u>90,341</u>	Subtotal - Other	<u>108,683</u>	<u>111,253</u>	<u>108,461</u>	<u>(2,792)</u>	(3)
1,200	247	494	5101 Equipment	494	494	494	-	-
-	7,737	340	5102 Equipment-Technology	-	-	-	-	-
<u>1,200</u>	<u>7,984</u>	<u>834</u>	Subtotal - Equipment	<u>494</u>	<u>494</u>	<u>494</u>	<u>-</u>	-
<u>\$ 376,808</u>	<u>\$ 409,386</u>	<u>\$ 412,351</u>	Location Totals	<u>\$ 418,843</u>	<u>\$ 450,103</u>	<u>\$ 414,468</u>	<u>\$ (35,635)</u>	(8)



Tebugna FTE



most recent renovations
 recently houses 40 students in
 community in the Kenai

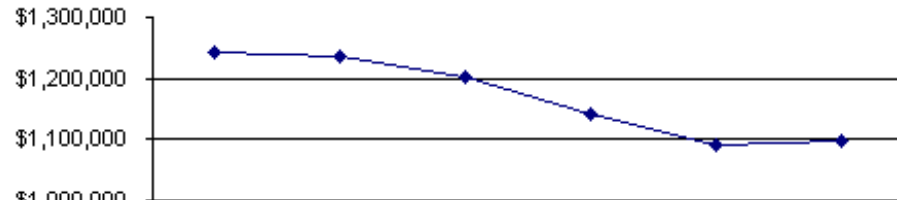
Current	2003-04 Budget	2004-05 Budget
	40.00	46.00

4.00	4.00	4.00	Teachers	3.50	4.00	3.00
0.50	0.50	0.75	Special Ed Aide	0.75	0.75	0.75
-	-	0.05	Nurse	0.05	0.05	0.05
0.13	-	-	Aides	-	-	-
0.50	0.55	0.50	Support	0.50	0.50	0.50
1.00	1.00	1.00	Custodians	1.00	1.00	1.00
<u>6.13</u>	<u>6.05</u>	<u>6.30</u>	Totals	<u>5.80</u>	<u>6.30</u>	<u>5.30</u>



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Tustumena Location Amounts



High School District Budget

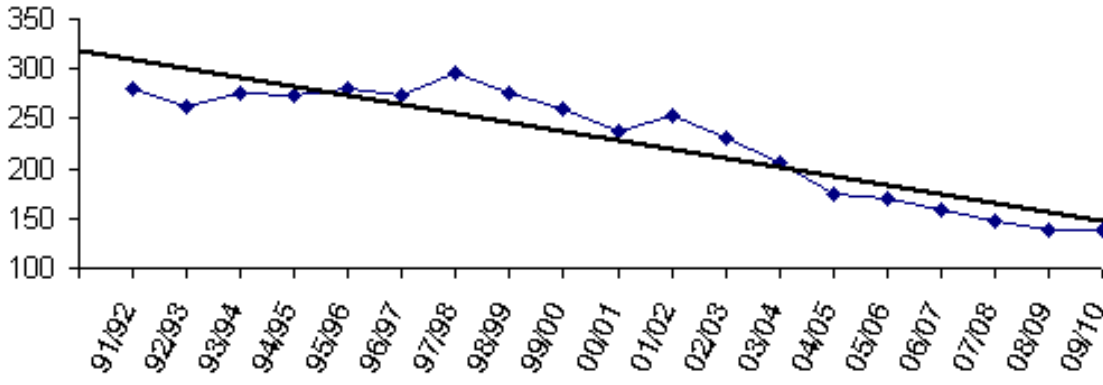
Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Change	% Of Change
368	368	649	3150 Teachers	551,163	512,395	532,824	20,429	4
10,674	10,082	8,828	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
900	650	1,900	3171 Substitute Certified w/Certificate	3,600	4,759	1,650	(3,109)	(65)
-	13,611	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
24,309	25,767	25,050	3173 Long Term Sub - Certified	-	-	-	-	-
35,507	23,263	19,590	3180 Specialists - Certified	26,321	16,198	16,841	643	4
32,611	34,895	28,127	3220 Specialist - Nurse	19,352	16,778	17,383	605	4
30,736	31,043	32,304	3230 Tutors/Aides	31,444	29,146	30,685	1,539	5
59,722	53,629	56,292	3240 Support Staff	31,981	33,613	34,986	1,373	4
5,882	2,920	4,018	3250 Maintenance/Custodians	48,946	50,948	53,447	2,499	5
-	-	390	3291 Substitute - Support	2,862	2,522	2,741	219	9
1,137	403	1,390	3292 Extra-Duty Compensation Support	-	-	-	-	-
1,363	1,081	4,289	3294 Temporary Salaries - Support	-	-	-	-	-
242,031	235,823	236,327	3296 Substitute Certified w/o Certificate	3,600	3,450	1,650	(1,800)	(52)
			3500 Employee Benefits	231,948	232,248	253,631	21,383	9
1,117,554	1,098,868	1,086,843	Subtotal - Personnel Services	1,026,731	977,571	985,771	8,200	1
1,082	1,006	1,547	4200 Travel	1,080	1,080	1,080	-	-
79	50	50	4310 Water And Sewage	51	51	51	-	-
2,678	2,962	2,574	4320 Garbage	3,021	3,021	3,021	-	-
780	896	693	4331 Postage	896	896	896	-	-
3,626	3,506	4,028	4332 Telephone	3,495	3,495	3,495	-	-
40,615	46,291	47,902	4360 Electricity	47,217	47,217	47,217	-	-
25,943	28,357	21,663	4380 Fuel for Heating	22,425	22,425	22,425	-	-
90	287	296	4402 Purchased Services	365	365	365	-	-
4,708	4,586	3,874	4408 Purchased Service - Copier	4,277	4,277	3,780	(497)	(12)
1,102	2,400	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
214	165	879	4430 Repair & Maintenance Agreement	1,485	1,485	1,485	-	-
39,468	24,588	21,352	4501 Supplies	20,041	21,276	18,201	(3,075)	(14)

2,900	2,300	2,650	4502 Discretionary Material	2,400	2,300	2,100	(200)	(9)
281	361	-	4901 Other Expenses	367	367	367	-	-
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>124,206</u>	<u>118,395</u>	<u>110,568</u>	Subtotal - Other	<u>110,160</u>	<u>111,295</u>	<u>107,523</u>	<u>(3,772)</u>	<u>(3)</u>
-	17,501	3,373	5101 Equipment	3,293	3,293	3,293	-	-
244	647	1,099	5102 Equipment-Technology	-	75	-	(75)	(100)
<u>244</u>	<u>18,148</u>	<u>4,472</u>	Subtotal - Equipment	<u>3,293</u>	<u>3,368</u>	<u>3,293</u>	<u>(75)</u>	<u>(2)</u>
<u>\$1,242,004</u>	<u>\$ 1,235,411</u>	<u>\$ 1,201,883</u>	Location Totals	<u>\$1,140,184</u>	<u>\$1,092,234</u>	<u>\$1,096,587</u>	<u>\$ 4,353</u>	-



Tustumena Elementary Enrollment History and Projections



58 with the most recent
s and currently houses
i Peninsula, twelve miles

/07/04

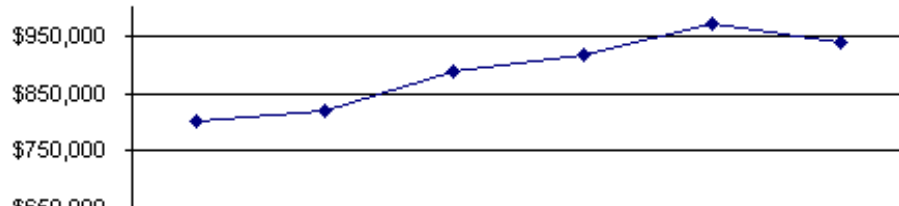
Final Budget	Current Budget	2004-05 Budget
205.00	205.00	175.00

11.00	10.50	10.00	Teachers	8.50	8.25	7.75
0.50	0.50	0.50	Specialists	0.50	0.25	0.25
2.00	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
1.83	1.89	1.48	Special Ed Aides	1.48	0.98	0.98
-	-	-	Aides	-	0.38	0.38
1.00	0.60	0.49	Nurse	0.49	0.40	0.40
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.00	2.00	2.00
<u>20.83</u>	<u>19.99</u>	<u>18.97</u>		<u>16.97</u>	<u>16.26</u>	<u>15.26</u>



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Voznesenka Location Amounts



Actual	Actual	Actual	Budget	Budget	Budget
2000-01	2001-02	2002-03	2003-04	2003-04	2004-05
			Original	Current	

h School District Budget

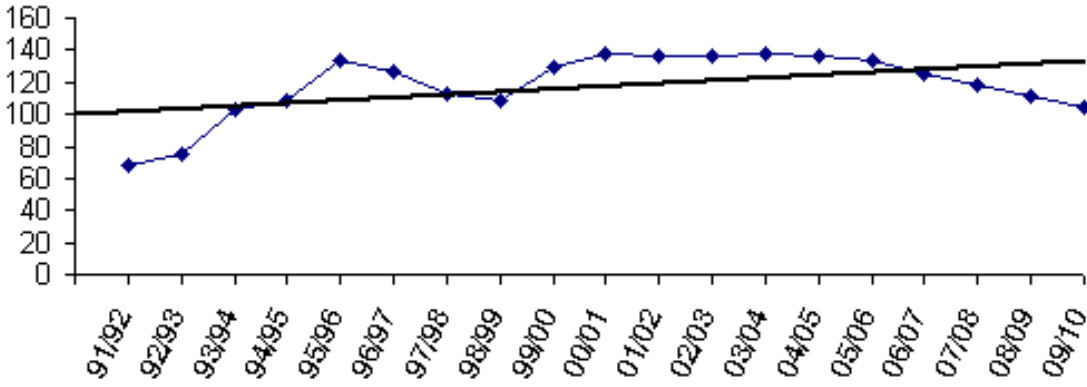
Date: 06/07/04

Original	Current							
2003-04	2003-04	2004-05	Change	% Of				
Budget	Budget	Budget		Change				
74,042	\$ 74,042	\$ 38,461	\$ (35,581)	(48)				
419,873	417,870	413,545	(4,325)	(1)				
-	1,472	736	(736)	(50)				
-	-	-	(395)	(100)				
4,875	2,750	5,499	3171 Substitute Certified w/Certificate	3,000	3,450	1,350	(2,100)	(61)
-	6,802	6,545	3220 Specialist - Nurse	6,602	8,237	8,585	348	4
53,431	58,474	62,414	3230 Tutors/Aides	73,385	97,315	101,393	4,078	4
20,217	19,547	20,350	3240 Support Staff	23,211	24,310	25,504	1,194	5
18,823	10,658	10,979	3250 Maintenance/Custodians	21,874	24,305	25,429	1,124	5
3,289	3,457	3,584	3291 Substitute - Support	3,007	3,531	3,531	-	-
558	171	(78)	3294 Temporary Salaries - Support	-	-	-	-	-
3,098	4,060	4,079	3296 Substitute Certified w/o Certificate	3,000	3,000	1,350	(1,650)	(55)
159,329	156,923	179,407	3500 Employee Benefits	196,648	219,253	229,012	9,759	4
708,701	708,428	783,008	Subtotal - Personnel Services	826,114	877,180	848,896	(28,284)	(3)
1,243	1,178	913	4200 Travel	1,000	1,000	1,000	-	-
240	(103)	45	4250 Extracurricular Travel	-	-	-	-	-
430	469	964	4310 Water And Sewage	478	478	478	-	-
950	950	950	4320 Garbage	969	969	969	-	-
154	173	341	4331 Postage	300	300	300	-	-
3,125	2,892	3,228	4332 Telephone	2,771	2,771	2,771	-	-
11,938	13,742	22,515	4360 Electricity	14,017	14,017	14,017	-	-
4,424	5,914	2,015	4380 Fuel for Heating	1,310	1,310	1,310	-	-
-	-	500	4402 Purchased Services	500	500	500	-	-
3,330	3,519	2,689	4408 Purchased Service - Copier	3,197	3,197	2,938	(259)	(8)
48,000	48,000	52,000	4410 Rental	48,000	48,000	48,000	-	-
50	320	171	4430 Repair & Maintenance Agreement	225	225	225	-	-
15,632	20,619	13,830	4501 Supplies	14,540	14,540	13,616	(924)	(6)
2,000	1,800	2,095	4502 Discretionary Material	2,000	2,000	1,700	(300)	(15)
436	472	1,758	4901 Other Expenses	25	25	25	-	-

625	625	650	4903 Professional Dues	640	640	640	-	-
92,577	100,570	104,664	Subtotal - Other	89,972	89,972	88,489	(1,483)	(2)
-	10,023	1,801	5101 Equipment	1,801	2,576	1,801	(775)	(30)
1,635	250	-	5102 Equipment-Technology	-	-	-	-	-
1,635	10,273	1,801	Subtotal - Equipment	1,801	2,576	1,801	(775)	(30)
<u>\$ 802,913</u>	<u>\$ 819,271</u>	<u>\$ 889,473</u>	Location Totals	<u>\$ 917,887</u>	<u>\$ 969,728</u>	<u>\$ 939,186</u>	<u>\$ (30,542)</u>	-



Voznesenka Elementary/High Enrollment History and Projections



housed in a facility
 enka School since
 shore of Kachemak Bay

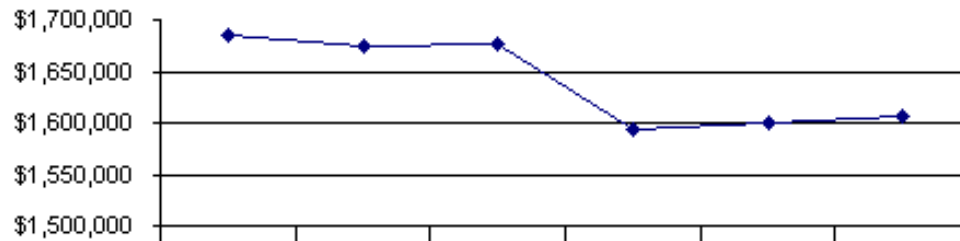
06/07/04

	Final 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget
Teachers	8.00	138.00	136.00
- Special Ed Teachers	1.00	1.00	0.50
Special Ed Aides	1.26	1.26	1.26
Aides	1.76	2.64	2.64
Nurse	0.20	0.23	0.23
Support	1.00	1.00	1.00
Custodians	1.00	1.00	1.00
Totals	15.22	16.13	14.63



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West Homer Location Amounts



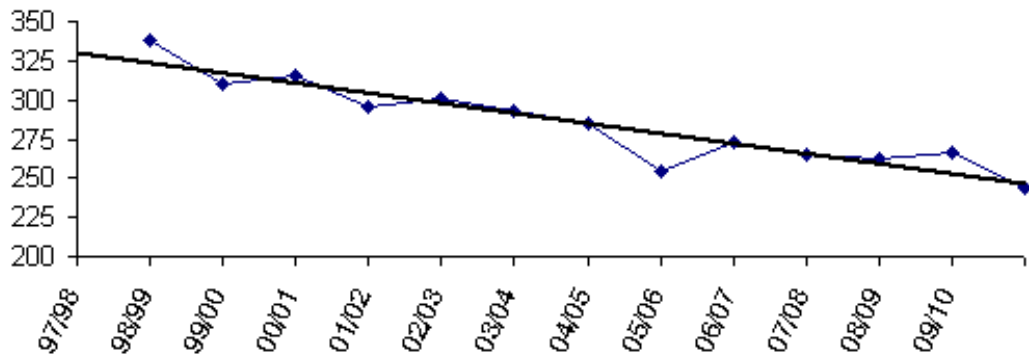
High School District Budget

Date: 06/07/04

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Budget 2003-04 Original	Budget 2003-04 Current	Budget 2004-05	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
							\$ 72,977	\$ 72,977	\$ 75,008	\$ 2,031	3
							787,570	777,998	767,350	(10,648)	(1)
2,024	1,840	1,472	3161	Extra-Duty Compensation Certified			1,840	1,840	1,840	-	-
600	-	-	3162	Emolument			-	-	-	-	-
8,249	15,490	17,442	3171	Substitute Certified w/Certificate			5,250	7,170	2,475	(4,695)	(65)
288	-	-	3172	Temp Certified w/Certificate			-	-	-	-	-
51,770	52,288	76,459	3180	Specialists - Certified			81,805	80,428	66,104	(14,324)	(18)
32,951	33,828	34,749	3220	Specialist - Nurse			35,213	36,702	38,026	1,324	4
36,224	34,352	39,465	3230	Tutors/Aides			40,987	39,584	41,569	1,985	5
30,735	31,658	32,944	3240	Support Staff			32,614	34,278	35,679	1,401	4
70,244	77,258	79,875	3250	Maintenance/Custodians			70,005	69,972	73,178	3,206	5
7,217	10,272	5,660	3291	Substitute - Support			3,537	3,537	3,537	-	-
184	-	368	3292	Extra-Duty Compensation Support			-	-	-	-	-
1,726	36	845	3294	Temporary Salaries - Support			-	-	-	-	-
10,006	4,242	3,712	3296	Substitute Certified w/o Certificate			5,250	5,100	2,475	(2,625)	(51)
303,406	302,241	316,108	3500	Employee Benefits			326,258	339,025	370,854	31,829	9
1,491,467	1,491,906	1,517,173	Subtotal - Personnel Services				1,463,306	1,468,611	1,478,095	9,484	-
-	-	-	4100	Professional - Technical Service			-	-	-	-	-
668	710	988	4200	Travel			700	700	700	-	-
132	75	271	4250	Extra Curricular Travel			-	-	-	-	-
7,695	8,057	10,166	4310	Water And Sewage			8,218	8,218	8,218	-	-
3,280	3,634	3,286	4320	Garbage			3,707	3,707	3,707	-	-
1,140	1,285	1,323	4331	Postage			1,300	1,300	1,300	-	-
4,180	4,282	3,910	4332	Telephone			4,205	4,205	4,205	-	-
47,855	49,250	53,652	4360	Electricity			46,174	46,174	46,174	-	-
69,692	55,925	39,277	4380	Fuel for Heating			21,318	21,318	21,318	-	-

659	200	575	4402 Purchased Services	756	756	756	-	-
6,407	4,879	5,375	4408 Purchased Service - Copier	6,026	6,026	5,486	(540)	(9)
2,445	2,944	2,400	4409 Purchased Service - Riso	2,400	2,400	2,400	-	-
-	-	-	4410 Rental	100	100	100	-	-
100	441	412	4430 Repair & Maintenance Agreement	700	700	500	(200)	(29)
41,706	27,046	28,903	4501 Supplies	27,045	28,705	25,608	(3,097)	(11)
3,400	2,900	3,300	4502 Discretionary Material	3,500	3,400	3,100	(300)	(9)
669	619	25	4901 Other Expenses	813	813	550	(263)	(32)
640	640	660	4903 Professional Dues	640	640	640	-	-
<u>190,668</u>	<u>162,887</u>	<u>154,523</u>	Subtotal - Other	<u>127,602</u>	<u>129,162</u>	<u>124,762</u>	<u>(4,400)</u>	<u>(3)</u>
-	14,630	5,297	5101 Equipment	2,514	2,514	2,514	-	-
1,972	4,048	90	5102 Equipment-Technology	-	-	-	-	-
<u>1,972</u>	<u>18,678</u>	<u>5,387</u>	Subtotal - Equipment	<u>2,514</u>	<u>2,514</u>	<u>2,514</u>	<u>-</u>	<u>-</u>
<u>\$1,684,107</u>	<u>\$ 1,673,471</u>	<u>\$ 1,677,083</u>	Location Totals	<u>\$1,593,422</u>	<u>\$1,600,287</u>	<u>\$1,605,371</u>	<u>\$ 5,084</u>	<u>-</u>

West Homer Elementary Enrollment History and Projections



The facility currently Bay on the southwestern elementary School is Best Wired Schools.

07/04

Original Budget	Current Budget	2004-05 Budget
279.00	285.00	254.00
1.00	1.00	1.00
11.50	11.50	10.00
2.00	1.50	1.50
3.00	3.00	3.00
1.76	1.76	1.76
-	-	-
0.88	0.88	0.88
1.00	1.00	1.00
3.00	2.50	2.50
<u>25.64</u>	<u>23.14</u>	<u>21.64</u>

14.00	13.50	13.00	Administrators
0.50	1.00	2.00	Specialists
3.50	3.00	3.00	Special Ed Teachers
1.76	2.33	1.76	Special Ed Aides
-	-	-	Aides
0.88	0.88	0.88	Nurse
1.00	1.00	1.00	Support
3.00	3.00	3.00	Custodians
<u>25.64</u>	<u>25.71</u>	<u>25.64</u>	



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The Kenai Peninsula Board of Education are elected by public voters and currently consists of 9 members elected from representative districts. This Board oversees 43 school sites in an area of 25,600 square miles.

7/04

Location: 70 Board of Education

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ 100	\$ -	\$ -	3171 Substitute Certified w/Certificate	\$ -	\$ -	\$ -	\$ -	-
24,611	24,857	25,958	3240 Support Staff	25,861	27,109	27,629	520	2
-	324	474	3291 Substitute - Support	288	288	288	-	-
596	268	-	3295 Overtime - Support	-	-	-	-	-
26,052	25,669	34,650	3500 Employee Benefits	42,098	46,410	51,334	4,924	11
<u>51,359</u>	<u>51,118</u>	<u>61,082</u>	Subtotal - Personnel Services	<u>68,247</u>	<u>73,807</u>	<u>79,251</u>	<u>5,444</u>	7
-	-	-	4100 Professional - Technical Service	-	-	-	-	-
81,140	84,183	115,711	4140 Professional - Technical Legal	80,000	80,000	80,000	-	-
21,249	19,682	19,278	4200 Travel	24,000	35,017	35,017	-	-
728	742	946	4331 Postage	1,500	1,500	1,500	-	-
8,702	12,946	6,006	4402 Purchased Services	6,750	5,250	5,250	-	-
2,853	1,726	3,187	4501 Supplies	1,000	2,500	2,500	-	-
13,950	13,320	13,725	4850 Stipends	14,040	17,100	17,100	-	-
25,421	23,295	24,186	4901 Other Expenses	25,185	25,185	25,185	-	-
<u>154,043</u>	<u>155,894</u>	<u>183,039</u>	Subtotal - Other	<u>152,475</u>	<u>166,552</u>	<u>166,552</u>	<u>-</u>	-
<u>272</u>	<u>-</u>	<u>-</u>	5102 Equipment - Technology	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 205,674</u>	<u>\$ 207,012</u>	<u>\$ 244,121</u>	Location Totals	<u>\$ 220,722</u>	<u>\$ 240,359</u>	<u>\$ 245,803</u>	<u>\$ 5,444</u>	2
			<u>Staff in FTE</u>					
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Support	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>		

0.50

0.50

0.50

Totals

0.50

0.50

0.50



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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 students of the District through a variety of departments which provide leadership and connections for schools, communities, local government, the State legislature and Department of Education, and the U.S. Department of Education.

'04

\$ 101,500	\$ 102,988	\$ 104,500	3110 Superintendent	\$ 106,000	\$ 106,000	\$ 107,500	\$ 1,500	1
500	-	-	3162 Emolument	-	-	-	-	-
200	-	284	3171 Substitute Certified w/Certificate	1,974	1,974	1,974	-	-
59,811	49,832	47,499	3240 Support Staff	47,709	50,157	51,706	1,549	3
464	1,435	201	3291 Substitute - Support	1,924	1,924	1,924	-	-
4,671	2,629	248	3294 Temporary Salaries - Support	2,000	2,000	2,000	-	-
406	586	-	3295 Overtime - Support	-	-	-	-	-
682	-	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
49,467	36,065	35,194	3500 Employee Benefits	39,834	41,787	49,461	7,674	18
<u>217,701</u>	<u>193,535</u>	<u>187,926</u>	Subtotal - Personnel Services	<u>199,441</u>	<u>203,842</u>	<u>214,565</u>	<u>10,723</u>	5
2,297	-	280	4100 Professional - Technical Service	1,000	1,000	1,000	-	-
17,863	21,770	20,638	4200 Travel	21,345	21,345	21,345	-	-
594	620	418	4331 Postage	1,125	1,125	1,125	-	-
7,639	6,867	10,687	4332 Telephone	6,800	6,800	6,800	-	-
10,507	4,607	9,294	4402 Purchased Services	4,184	3,184	3,184	-	-
5,347	6,717	3,097	4408 Purchased Service - Copier	6,402	6,402	6,402	-	-
8,289	8,400	8,400	4409 Purchased Service - Riso	8,400	8,400	8,400	-	-
770	-	-	4410 Rental	775	775	775	-	-
58	123	120	4430 Repair & Maintenance Agreement	375	375	375	-	-
10,403	9,903	9,114	4501 Supplies	9,900	9,601	8,901	(700)	(7)
1,406	2,362	2,185	4580 Gas And Oil	1,100	1,100	1,800	700	64
5,557	1,257	1,394	4901 Other Expenses	2,500	2,500	2,500	-	-
883	1,223	663	4903 Professional Dues	1,000	1,000	1,000	-	-
<u>71,613</u>	<u>63,849</u>	<u>66,290</u>	Subtotal - Other	<u>64,906</u>	<u>63,607</u>	<u>63,607</u>	<u>-</u>	-
194	6,999	2,242	5101 Equipment	-	3,720	2,480	(1,240)	(33)

480	260	545	5102 Equipment-Technology	-	-	-	-	-
674	7,259	2,787	Subtotal - Equipment	-	3,720	2,480	(1,240)	(33)
<u>\$ 289,988</u>	<u>\$ 264,643</u>	<u>\$ 257,003</u>	Location Totals	<u>\$ 264,347</u>	<u>\$ 271,169</u>	<u>\$ 280,652</u>	<u>\$ 9,483</u>	3

			<u>Staff in FTE</u>			
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
2.00	2.00	1.00	Support	1.00	1.00	1.00
<u>3.00</u>	<u>3.00</u>	<u>2.00</u>	Totals	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>



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: 06/07/04

Location: 72 Assistant Superintendent Administrative Services

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ -	\$ 70,316	\$ 93,156	3120 Asst. Superintendent Certified	\$ 93,324	\$ 91,099	\$ 94,101	\$ 3,002	3
387	200	135	3171 Substitute Certified w/Certificate	-	-	-	-	-
81,282	22,575	-	3211 Assistant Superintendent - Support	-	-	-	-	-
31,286	21,583	19,080	3240 Support Staff	18,840	31,988	32,279	291	1
4,058	3,066	5,346	3250 Maintenance/Custodians	-	-	-	-	-
95	9,721	3,575	3291 Substitute - Support	576	864	576	(288)	(33)
35	72	198	3294 Temporary Salaries - Support	-	-	-	-	-
368	725	413	3295 Overtime - Support	-	-	-	-	-
126	73	37	3296 Substitute Certified w/o Certificate	-	-	-	-	-
34,013	28,265	34,112	3500 Employee Benefits	29,211	35,850	42,036	6,186	17
151,650	156,596	156,052	Subtotal - Personnel Services	141,951	159,801	168,992	9,191	6
-	-	982	4100 Professional - Technical Service	-	-	-	-	-
9,671	7,487	9,942	4200 Travel	10,102	10,102	10,102	-	-
1,044	876	271	4310 Water And Sewage	-	-	-	-	-
621	101	117	4331 Postage	600	600	600	-	-
2,652	2,522	4,270	4332 Telephone	2,600	2,600	2,600	-	-
16,611	19,373	6,256	4360 Electricity	-	-	-	-	-
7,274	8,539	2,875	4380 Fuel for Heating	9,398	9,398	9,398	-	-
1,742	1,590	1,996	4402 Purchased Services	3,941	3,941	3,941	-	-
682	570	1,231	4408 Purchased Service - Copier	-	-	-	-	-
17	-	-	4409 Purchased Service - Riso	-	-	-	-	-
-	-	-	4430 Repair & Maintenance Agreement	150	150	150	-	-
7,881	10,475	10,142	4501 Supplies	13,670	13,670	13,670	-	-
1,124	(74)	523	4901 Other Expenses	1,688	1,688	1,688	-	-
784	550	568	4903 Professional Dues	640	640	640	-	-

50,103	52,009	39,173	Subtotal - Other	42,789	42,789	42,789	-	-
23,342	859	1,330	5101 Equipment	-	281	281	-	-
1,894	3,003	1,642	5102 Equipment-Technology	-	-	-	-	-
25,236	3,862	2,972	Subtotal - Equipment	-	281	281	-	-
<u>\$ 226,989</u>	<u>\$ 212,467</u>	<u>\$ 198,197</u>	Location Totals	<u>\$ 184,740</u>	<u>\$ 202,871</u>	<u>\$ 212,062</u>	<u>\$ 9,191</u>	5

			<u>Staff in FTE</u>				
0.92	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00	
1.00	0.50	0.50	Support	0.50	1.00	1.00	
<u>1.92</u>	<u>1.50</u>	<u>1.50</u>	Totals	<u>1.50</u>	<u>2.00</u>	<u>2.00</u>	



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 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.

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ 92,550	\$ 92,370	\$ 93,156	3120 Assistant Superintendent - Certified	\$ 91,451	\$ 96,099	\$ 99,101	\$ 3,002	3
-	2,511	-	3130 Principal/Asst. Principal	-	-	-	-	-
-	9,122	-	3140 Director/Certified	-	-	-	-	-
-	1,217	15,826	3150 Teachers	-	-	-	-	-
-	-	-	3161 Extra Duty Compensation - Support	-	-	45,000	45,000	-
1,107	21,575	24,645	3162 Emolument	1,672	1,672	1,672	-	-
1,025	2,875	2,462	3171 Substitute Certified w/Certificate	75	75	75	-	-
-	-	2,338	3172 Temporary Certified w/Certificate	-	-	-	-	-
33,846	41,112	43,197	3240 Support Staff	42,773	20,558	21,567	1,009	5
1,440	850	889	3291 Substitute - Support	2,160	1,872	1,872	-	-
667	596	2,260	3294 Temporary Salaries - Support	2,880	2,880	2,880	-	-
4,814	-	-	3295 Overtime - Support	-	-	-	-	-
1,008	1,260	1,722	3296 Substitute Certified w/o Certificate	-	-	-	-	-
9,352	37,024	44,735	3500 Employee Benefits	36,748	31,709	42,824	11,115	35
145,809	210,512	231,230	Subtotal - Personnel Services	177,759	154,865	214,991	60,126	39
2,477	9,901	22,764	4100 Professional - Technical Service	18,900	18,900	18,900	-	-
9,401	12,184	15,757	4200 Travel	15,875	15,875	15,875	-	-
464	348	682	4331 Postage	375	375	375	-	-
2,774	3,207	4,280	4332 Telephone	3,150	3,150	3,150	-	-
1,935	5,404	3,264	4402 Purchased Services	40,805	38,941	40,805	1,864	5
682	575	1,195	4408 Purchased Service - Copier	-	-	-	-	-
56	-	-	4409 Purchased Service - Riso	-	-	-	-	-
-	-	-	4430 Repair & Maintenance Agreement	375	375	375	-	-
17,113	8,497	26,500	4501 Supplies	43,560	43,345	43,345	-	-
50	-	-	4502 Discretionary Material	-	-	-	-	-
16,904	40,632	154	4901 Other Expenses	1,925	1,925	1,925	-	-

54,731	46,932	62,461	4902 Career Development	73,500	73,500	73,500	-	-
988	-	-	4903 Professional Dues	765	765	765	-	-
107,575	127,680	137,057	Subtotal - Other	199,230	197,151	199,015	1,864	1
3,649	7,081	6,411	5101 Equipment	-	278	278	-	-
2,361	2,037	2,090	5102 Equipment-Technology	-	215	-	(215)	(100)
6,010	9,118	8,501	Subtotal - Equipment	-	493	278	(215)	(44)
<u>\$ 259,394</u>	<u>\$ 347,310</u>	<u>\$ 376,788</u>	Location Totals	<u>\$ 376,989</u>	<u>\$ 352,509</u>	<u>\$ 414,284</u>	<u>\$ 61,775</u>	18

Staff in FTE

1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00		
0.25	-	-	Teacher	-	-	-		
1.00	1.00	1.00	Support	1.00	0.50	0.50		
<u>2.25</u>	<u>2.00</u>	<u>2.00</u>	Totals	<u>2.00</u>	<u>1.50</u>	<u>1.50</u>		



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 has received the Meritorious Budget Award from the Association of School Business Officials International.

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ -	\$ 50	\$ -	3171 Sub Certified w/Certificate	\$ -	\$ -	\$ -	\$ -	-
-	92,271	93,156	3211 Chief Financial Officer	93,324	96,099	99,101	3,002	3
81,015	-	-	3212 Director/Coordinator Support	-	-	-	-	-
216,505	264,437	299,271	3240 Support Staff	263,939	277,701	288,407	10,706	4
2,819	1,436	4,181	3291 Substitute - Support	3,744	3,744	3,744	-	-
-	1,479	-	3293 Long Term Sub - Support	-	-	-	-	-
4,720	7,584	2,700	3294 Temporary Salaries - Support	3,500	3,500	3,500	-	-
3,495	6,446	7,326	3295 Overtime - Support	4,500	4,500	4,500	-	-
-	126	-	3296 Sub Certified w/o Certificate	-	-	-	-	-
96,283	99,137	117,482	3500 Employee Benefits	110,555	118,670	141,819	23,149	20
404,837	472,966	524,116	Subtotal - Personnel Services	479,562	504,214	541,071	36,857	7
26,000	26,000	26,000	4121 In Kind Professional -Technical Audit	25,000	26,000	26,500	500	2
8,552	7,875	6,840	4200 Travel	6,750	6,750	6,750	-	-
8,769	10,049	10,467	4331 Postage	8,250	8,250	8,250	-	-
3,249	3,032	5,403	4332 Telephone	2,900	2,900	2,900	-	-
3,807	3,675	5,193	4402 Purchased Services	1,600	1,600	1,600	-	-
670	656	1,179	4408 Purchased Service - Copier	325	325	325	-	-
-	-	-	4409 Purchased Service - Riso	325	325	325	-	-
1,632	878	630	4430 Repair & Maintenance Agreement	1,639	1,639	1,639	-	-
10,498	10,416	9,949	4501 Supplies	11,300	11,300	11,300	-	-
2,617	336	1,806	4901 Other Expenses	675	675	675	-	-
425	365	505	4903 Professional Dues	640	640	640	-	-
(58,211)	(63,308)	(87,676)	4950 Indirect Costs	-	-	-	-	-
8,008	(26)	(19,704)	Subtotal - Other	59,404	60,404	60,904	500	1
194	6,732	394	5101 Equipment	-	278	278	-	-

-	-	547	5102 Equipment - Technology	-	-	-	-	-
194	6,732	941	Subtotal - Equipment	-	278	278	-	-
<u>\$ 413,039</u>	<u>\$ 479,672</u>	<u>\$ 505,353</u>	Location Totals	<u>\$ 538,966</u>	<u>\$ 564,896</u>	<u>\$ 602,253</u>	<u>\$ 37,357</u>	7

			<u>Staff in FTE</u>			
1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00
5.00	6.50	6.50	Support	6.50	6.50	6.50
<u>6.00</u>	<u>7.50</u>	<u>7.50</u>	Totals	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>



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 State Fire Marshall. Planning and 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 and 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 and 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 and Operations supervision are the Warehouse, Purchasing, Transportation, Student Nutrition Services and Theaters.

144	2,606	-	3294 Temp Salaries Support	-	-	-	-	-
-	74	231	3295 Overtime Support	-	-	-	-	-
756	168	378	3296 Sub Certified w/Cert	-	-	-	-	-
24,319	27,530	33,350	3500 Employee Benefits	34,623	35,597	38,233	2,636	7
120,003	142,153	163,981	Subtotal - Personnel Services	162,378	160,050	153,237	(6,813)	(4)
-	-	-	4100 Professional Tech Serv	750	750	750	-	-
4,139	7,668	6,874	4200 Travel	5,227	5,227	5,227	-	-
50,720	50,110	50,000	4250 Extracurricular Travel	-	-	-	-	-
21	12	31	4331 Postage	743	213	543	330	155
254	215	384	4332 Telephone	51	51	51	-	-
1,952	370	174	4402 Purchased Services	500	700	700	-	-
-	70	-	4430 Repair & Maintenance	150	-	150	150	-
7,416	2,175	9,553	4501 Supplies	4,750	4,177	4,750	573	14
522	199	210	4901 Other Expenses	1,370	370	1,370	1,000	270
374	110	25	4903 Professional Dues	764	-	764	764	-
65,398	60,929	67,251	Subtotal - Other	14,305	11,488	14,305	2,817	25
3,399	-	-	5101 Equipment	-	-	-	-	-
1,732	521	873	5102 Equipment-Technology	-	2,817	-	(2,817)	-
5,131	521	873	Subtotal - Equipment	-	2,817	-	(2,817)	-
<u>\$ 190,532</u>	<u>\$ 203,603</u>	<u>\$ 232,105</u>	Location Totals	<u>\$ 176,683</u>	<u>\$ 174,355</u>	<u>\$ 167,542</u>	<u>\$ (6,813)</u>	(4)

			<u>Staff in FTE</u>			
1.00	1.00	1.00	Director	1.00	1.00	1.00
1.00	1.00	1.00	Support	1.00	1.00	1.00
<u>2.00</u>	<u>2.00</u>	<u>2.00</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 every school and department, and delivers them to their sites on a weekly basis. 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.

7/04

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	2003-04 Budget	2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3171 Substitute Certified w/Certificate	\$ 455	\$ 455	\$ -	(455)	(100)
280,463	267,257	276,035	3240 Support Staff	253,538	305,019	227,486	(77,533)	(25)
15,134	14,976	17,971	3250 Maintenance/Custodians	-	-	-	-	-
1,359	5,144	958	3291 Substitute - Support	3,946	4,320	3,168	(1,152)	(27)
11,331	8,261	81	3294 Temporary Salaries - Support	13,500	13,500	13,500	-	-
2,173	2,970	1,062	3295 Overtime - Support	1,680	1,680	1,680	-	-
-	-	-	3296 Substitute Certified w/o Certificate	245	245	-	(245)	(100)
94,754	96,510	95,823	3500 Employee Benefits	87,536	105,428	89,945	(15,483)	(15)
405,214	395,118	391,930	Subtotal - Personnel Services	360,900	430,647	335,779	(94,868)	(22)
1,544	705	2,307	4200 Travel	3,090	3,090	3,090	-	-
2,485	2,427	2,427	4310 Water And Sewage	2,476	2,476	2,476	-	-
-	-	7	4320 Garbage	-	-	-	-	-
2,785	4,070	2,551	4331 Postage	2,554	2,554	2,554	-	-
8,704	7,844	7,595	4332 Telephone	8,549	8,549	8,549	-	-
38,457	49,636	53,784	4360 Electricity	50,629	50,629	50,629	-	-
6,291	7,888	7,647	4380 Fuel for Heating	8,504	8,504	8,504	-	-
7,830	1,274	1,344	4402 Purchased Services	4,146	4,146	4,146	-	-
1,073	1,902	1,055	4408 Purchased Service - Copier	2,617	2,617	2,617	-	-
60	-	-	4410 Rental	1,500	1,500	1,500	-	-
13,806	16,045	9,147	4430 Repair & Maintenance Agreement	15,043	10,043	15,043	5,000	50
13,502	23,669	15,858	4501 Supplies	10,045	10,045	10,045	-	-
(2,052)	51,490	(83,949)	4560 Inventory Adjustment	-	-	-	-	-
9,897	9,929	11,010	4580 Gas And Oil	10,087	10,087	10,087	-	-
288	235	(5,790)	4901 Other Expenses	250	250	250	-	-
(109,630)	(125,686)	(169,411)	4950 Indirect Costs	-	-	-	-	-

(4,960)	51,428	(144,418)	Subtotal - Other	119,490	114,490	119,490	5,000	4
11,250	15,639	8,516	5101 Equipment	10,000	15,433	10,433	(5,000)	(32)
3,925	4,899	1,901	5102 Equipment-Technology	-	-	-	-	-
15,175	20,538	10,417	Subtotal - Equipment	10,000	15,433	10,433	(5,000)	(32)
<u>\$ 415,429</u>	<u>\$ 467,084</u>	<u>\$ 257,929</u>	Location Totals	<u>\$ 490,390</u>	<u>\$ 560,570</u>	<u>\$ 465,702</u>	<u>\$ (94,868)</u>	(17)

			Staff in FTE			
-	-	-	- Director	-	-	-
-	-	-	- Supervisor	-	-	-
8.00	7.50	7.50	Support	7.50	7.50	5.50
0.65	0.65	0.65	Custodian	-	-	-
<u>8.65</u>	<u>8.15</u>	<u>8.15</u>	Totals	<u>7.50</u>	<u>7.50</u>	<u>5.50</u>

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, district health plan and association relations.

Fund: 100 General Fund - Expenditures

Date: 06/07/04

Location: 77 Human Resources

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ 87,750	\$ 22,425	\$ -	3120 Assistant Superintendent - Certified	\$ -	\$ -	\$ -	\$ -	-
1,479	1,492	81,055	3140 Director/Coordinator Certified	81,182	88,806	91,662	2,856	3
300	-	-	3162 Emolument	-	-	-	-	-
150	900	650	3171 Substitute Certified w/Certificate*	7,450	7,450	7,450	-	-
-	-	400	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	55,639	-	3212 Administrator/Classified	-	-	-	-	-
145,460	198,860	224,902	3240 Support Staff	205,996	205,996	228,402	22,406	11
-	(15)	-	3250 Maintenance/ Custodians *	22,705	85,000	85,685	685	1
4,387	(1,725)	1,748	3291 Substitute - Support *	77,283	72,490	70,883	(1,607)	(2)
-	-	-	3293 Long Term Substitute - Support *	30,000	30,000	30,000	-	-
9,547	5,840	8,161	3294 Temporary Salaries - Support*	12,100	12,100	12,100	-	-
579	2,328	2,113	3295 Overtime - Support*	7,500	7,500	7,500	-	-
189	691	1,286	3296 Substitute Certified w/o Certificate	-	-	-	-	-
73,419	77,723	87,434	3500 Employee Benefits	102,604	117,176	142,117	24,941	21
<u>323,260</u>	<u>364,158</u>	<u>407,749</u>	Subtotal - Personnel Services	<u>546,820</u>	<u>626,518</u>	<u>675,799</u>	<u>49,281</u>	<u>8</u>
-	-	-	4100 Professional Technical Service	-	-	-	-	-
15,951	15,607	13,477	4200 Travel	20,277	20,277	20,277	-	-
3,583	3,482	2,911	4331 Postage	4,125	4,125	4,125	-	-
3,458	2,829	4,120	4332 Telephone	2,800	2,800	2,800	-	-
6,176	5,253	4,697	4402 Purchased Services	12,112	11,112	12,112	1,000	9
1,477	945	-	4408 Purchased Service - Copier	-	-	-	-	-
42	-	-	4409 Purchased Service - Riso	-	-	-	-	-
-	163	69	4430 Repair & Maintenance Agreement	750	750	750	-	-
1,551	14,297	4,280	4501 Supplies	14,683	15,683	14,683	(1,000)	(6)
2,150	536	1,643	4901 Other Expenses	5,925	5,925	5,925	-	-
13,593	11,599	15,297	4902 Career Development	14,500	22,000	22,000	-	-

-	-	100	4903 Professional Dues	640	640	640	-	-
47,981	54,711	46,594	Subtotal - Other	75,812	83,312	83,312	-	-
2,558	10,527	-	5101 Equipment	7,500	7,680	7,680	-	-
918	12,105	-	5102 Equipment-Technology	-	-	-	-	-
3,476	22,632	-	Subtotal - Equipment	7,500	7,680	7,680	-	-
<u>\$ 374,717</u>	<u>\$ 441,501</u>	<u>\$ 454,343</u>	Location Totals	<u>\$ 630,132</u>	<u>\$ 717,510</u>	<u>\$ 766,791</u>	<u>\$ 49,281</u>	7

			Staff in FTE			
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.50	4.00	5.00	Support	5.00	5.00	5.00
<u>4.50</u>	<u>5.00</u>	<u>6.00</u>	Totals	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>



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: 06/07/04

Location: 78 Information Services

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ 4,400	\$ 8,500	\$ 3,600	3162 Emolument	\$ -	\$ -	\$ -	\$ -	-
650	292	1,100	3171 Sub Certified w/Certificate	-	-	-	-	-
-	-	525	3172 Temporary Certified w/Certificate	-	-	-	-	-
82,215	84,625	86,055	3212 Administrator/Classified	86,801	88,806	91,662	2,856	3
325,859	414,877	483,712	3240 Support Staff	456,132	473,088	489,767	16,679	4
-	126	1,155	3291 Substitute - Support	5,904	5,904	5,904	-	-
49,980	77,174	41,833	3294 Temporary Salaries - Support	52,152	52,152	74,384	22,232	43
33,684	24,170	15,420	3295 Overtime - Support	17,000	17,000	21,000	4,000	24
-	168	913	3296 Sub Certified w/o Certificate	-	-	-	-	-
170,173	147,387	169,500	3500 Employee Benefits	173,721	185,391	221,954	36,563	20
<u>666,961</u>	<u>757,319</u>	<u>803,813</u>	Subtotal - Personnel Services	<u>791,710</u>	<u>822,341</u>	<u>904,671</u>	<u>82,330</u>	10
9,934	264	20,470	4100 Professional - Technical Service	14,000	14,000	12,000	(2,000)	(14)
20,915	40,608	20,056	4200 Travel	30,000	30,000	18,000	(12,000)	(40)
273	546	1,267	4331 Postage	500	500	500	-	-
55,733	52,173	3,722	4332 Telephone	25,035	25,035	50,040	25,005	100
-	382	786	4401 Freight Costs	-	-	-	-	-
192,657	279,612	440,754	4402 Purchased Services	328,842	328,842	170,000	(158,842)	(48)
21	61	45	4408 Purchased Service - Copier	200	200	200	-	-
-	-	155	4410 Rental	-	-	-	-	-
77,405	48,462	133,278	4430 Repair & Maintenance Agreement	98,531	98,531	110,531	12,000	12
265,403	180,954	108,153	4501 Supplies	13,050	13,050	16,450	3,400	26
-	153	278	4580 Gas & Oil	-	-	-	-	-
8,812	15	-	4901 Other Expenses	250	250	250	-	-
-	-	-	4903 Professional Dues	640	640	640	-	-
<u>631,153</u>	<u>603,230</u>	<u>728,964</u>	Subtotal - Other	<u>511,048</u>	<u>511,048</u>	<u>378,611</u>	<u>(132,437)</u>	(26)

-	3,089	20	5101 Equipment	-	20	20	-	-
581,814	1,050,740	110,560	5102 Equipment-Technology	-	-	-	-	-
581,814	1,053,829	110,580	Subtotal - Other	-	20	20	-	-
<u>\$1,879,928</u>	<u>\$ 2,414,378</u>	<u>\$ 1,643,357</u>	Location Totals	<u>\$1,302,758</u>	<u>\$1,333,409</u>	<u>\$1,283,302</u>	<u>\$ (50,107)</u>	(4)

			<u>Staff in FTE</u>			
1.00	1.00	1.00	Director	1.00	1.00	1.00
8.75	9.00	10.75	Support	10.75	10.75	10.75
<u>9.75</u>	<u>10.00</u>	<u>11.75</u>	Totals	<u>11.75</u>	<u>11.75</u>	<u>11.75</u>



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

Fund: 100 General Fund - Expenditures

Date: 06/07/04

Location: 79 E - Rate/Tech Plan II

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3291 Substitute - Support	\$ 58,500	\$ 58,500	\$ -	\$ (58,500)	-
-	-	-	3500 Benefits	4,651	4,651	-	(4,651)	-
-	-	-	Subtotal - Personnel Services	63,151	63,151	-	(63,151)	-
-	-	-	4402 Purchased Services	-	-	180,000	180,000	100
13,585	-	-	4430 Repair & Maintenance Agreement	-	-	-	-	-
-	-	-	4501 Supplies	70,275	70,275	98,000	27,725	28
13,585	-	-	Subtotal - Other	70,275	70,275	278,000	207,725	75
190,240	26,984	-	5102 Equipment - Technology	320,000	320,000	172,000	(148,000)	(86)
<u>\$ 203,825</u>	<u>\$ 26,984</u>	<u>\$ -</u>	Function Totals	<u>\$ 453,426</u>	<u>\$ 453,426</u>	<u>\$ 450,000</u>	<u>\$ (3,426)</u>	(1)

4402 Purchased Services HEA Fiber Network Year 5 of 10 = \$180,000

4501 Supplies
Tech Plan II software amortized over 6 yrs.
(2699 computers X \$150 / 6 Years = \$67,475/yr.
Tech Plan - Win CAL Software 300 X \$8=\$2,400
Tech Plan - power strips \$400.

Software licensing \$12,725
Server software \$15,000

5102 Equipment - Technology (\$150,000/yr for 6 years to cover non-Connections computers)
8 port 10/100 Ethernet switches 100 X 60=\$6,000
C.O. - Servers 2 X 8,000=\$16,000



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.

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

Fund: 100 General Fund - Expenditures

Date: 06/07/04

Location: 81 Special Services

Function: 4130 Gifted /Talented Instruction

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ 61,206	\$ 59,823	\$ -	3140 Director/Coordinator Certified	\$ -	\$ -	\$ -	\$ -	-
2,274	2,399	2,896	3171 Substitute Certified w/Certificate	6,603	6,603	5,703	(900)	(14)
1,031	-	313	3172 Temporary Certified w/Certificate	-	-	-	-	-
319,018	349,381	307,920	3180 Specialists - Certified	329,223	334,191	433,641	99,450	30
-	166	635	3291 Substitute - Support	-	-	-	-	-
86	63	-	3294 Temporary Salaries - Support	-	-	-	-	-
1,627	3,622	2,005	3296 Substitute Certified w/o Certificate	1,800	1,800	900	(900)	(50)
92,695	98,162	76,995	3500 Employee Benefits	88,325	93,523	140,001	46,478	50
<u>477,937</u>	<u>513,616</u>	<u>390,764</u>	Subtotal - Personnel Services	<u>425,951</u>	<u>436,117</u>	<u>580,245</u>	<u>144,128</u>	<u>33</u>
900	711	3,660	4100 Professional-Technical Service	5,000	5,000	5,000	-	-
8,167	9,468	8,516	4200 Travel	6,100	6,100	6,100	-	-
240	297	875	4250 Extra Curricular Travel	-	-	-	-	-
206	-	-	4331 Postage	-	-	-	-	-
248	-	131	4402 Purchased Services	-	-	-	-	-
-	-	760	4410 Rental	-	-	-	-	-
5,747	4,733	2,486	4501 Supplies *	13,078	8,328	13,078	4,750	57
1,100	1,250	1,100	4502 Discretionary Material	1,200	1,200	1,200	-	-
2,908	153	1,400	4901 Other Expenses	750	750	750	-	-
<u>19,516</u>	<u>16,612</u>	<u>18,928</u>	Subtotal - Other	<u>26,128</u>	<u>21,378</u>	<u>26,128</u>	<u>4,750</u>	<u>22</u>
<u>1,001</u>	<u>265</u>	<u>-</u>	5102 Equipment-Technology	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 498,454</u>	<u>\$ 530,493</u>	<u>\$ 409,692</u>	Function Totals	<u>\$ 452,079</u>	<u>\$ 457,495</u>	<u>\$ 606,373</u>	<u>\$ 148,878</u>	<u>33</u>

			<u>Staff in FTE</u>			
1.00	1.00	-	Coordinator	-	-	-
6.00	6.38	6.00	Special Ed Teachers	6.00	6.00	8.00
<u>7.00</u>	<u>7.38</u>	<u>6.00</u>	Totals	<u>6.00</u>	<u>6.00</u>	<u>8.00</u>



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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 which is required to support the state/federal mandated IEP (individual education plan) process. Support for several district-wide programs are also involved, such as expenses of the extended school year program and the vocational programs in the high schools for special needs children.

*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.

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ 562	\$ -	\$ -	3140 Director/Coordinator	\$ -	\$ -	\$ -	\$ -	-
302,010	300,746	257,496	3150 Teachers	187,601	315,557	322,885	7,328	2
1,700	950	1,108	3171 Substitute Certified w/Certificate *	51,850	3,736	50,500	46,764	1,252
50	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
8,205	5,375	375	3180 Specialists - Certified	188,967	43,135	45,373	2,238	5
50,467	50,046	42,260	3230 Tutors/Aides	37,198	46,452	48,841	2,389	5
1,063	281	215	3291 Substitute - Support	1,014	1,233	1,233	-	-
17,187	12,773	32	3294 Temporary Salaries - Support*	14,000	14,000	-	(14,000)	(100)
-	630	132	3295 Overtime - Support	-	-	-	-	-
2,116	384	2,856	3296 Substitute Certified w/o Certificate	2,550	2,406	1,200	(1,206)	(50)
106,031	101,830	83,732	3500 Employee Benefits	134,824	136,816	158,020	21,204	15
<u>489,391</u>	<u>473,015</u>	<u>388,206</u>	Subtotal - Personnel Services	<u>618,004</u>	<u>563,335</u>	<u>628,052</u>	<u>64,717</u>	11
90	602	900	4100 Professional-Technical Service	8,875	8,875	8,875	-	-
5,139	-	-	4150 Professional - Technical Medical	-	-	-	-	-
24,589	23,800	21,588	4200 Travel	30,355	30,355	30,355	-	-
10	-	-	4250 Extra Curricular Travel	-	-	-	-	-
17,918	7,573	3,554	4402 Purchased Services	2,734	2,734	2,734	-	-
-	560	-	4410 Rental	-	-	-	-	-
48,852	15,298	16,332	4501 Supplies *	28,457	20,457	28,457	8,000	39
1,200	1,400	1,134	4502 Discretionary Material	1,700	1,604	1,600	(4)	-
2,764	8,500	14,433	4901 Other Expenses	750	750	14,750	14,000	1,867
<u>100,562</u>	<u>57,733</u>	<u>57,941</u>	Subtotal - Other	<u>72,871</u>	<u>64,775</u>	<u>86,771</u>	<u>21,996</u>	34
-	12,357	-	5101 Equipment	-	-	-	-	-
816	188	369	5102 Equipment-Technology	-	-	-	-	-

816	12,545	369	Subtotal - Equipment	-	-	-	-	-
<u>\$ 590,769</u>	<u>\$ 543,293</u>	<u>\$ 446,516</u>	Function Totals	<u>\$ 690,875</u>	<u>\$ 628,110</u>	<u>\$ 714,823</u>	<u>\$ 86,713</u>	14

			<u>Staff in FTE</u>			
8.00	7.00	4.00	Special Ed Teachers	4.00	5.02	7.00
-	-	2.00	Specialists	4.50	4.00	1.00
2.64	3.52	1.76	Aides	1.76	2.14	2.14
<u>10.64</u>	<u>10.52</u>	<u>7.76</u>	Totals	<u>10.26</u>	<u>11.16</u>	<u>10.14</u>



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.

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

Fund: 100 General Fund - Expenditures

Date: 06/07/04

Location: 81 Special Services

Function: 4220 Special Services - Student

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ 251,144	\$ 245,576	\$ 263,242	3140 Director/Coordinator Certified	\$ 266,964	\$ 230,060	\$ 236,894	\$ 6,834	3
50,325	51,550	62,714	3150 Teachers	62,073	64,791	67,362	2,571	4
-	-	100	3171 Substitute Certified w/Certificate	10,663	10,462	6,415	(4,047)	(39)
1,322,586	1,226,396	1,253,380	3180 Specialists - Certified	1,482,653	1,453,284	1,490,006	36,722	3
-	52,675	97,648	3230 Tutors/Aides	104,151	-	-	-	-
77,206	69,903	75,450	3240 Support Staff	78,114	85,067	88,857	3,790	4
411	187	127	3291 Substitute - Support	4,044	1,728	1,728	-	-
406	788	-	3294 Temporary Salaries - Support	-	-	-	-	-
2,902	-	472	3295 Overtime - Support	-	-	-	-	-
42	144	504	3296 Substitute Certified w/o Certificate	8,895	8,694	4,647	(4,047)	(47)
431,290	418,710	467,346	3500 Employee Benefits	569,366	532,554	617,885	85,331	16
<u>2,136,312</u>	<u>2,065,929</u>	<u>2,220,983</u>	Subtotal - Personnel Services	<u>2,586,923</u>	<u>2,386,640</u>	<u>2,513,794</u>	<u>127,154</u>	<u>5</u>
41,611	80,372	110,678	4100 Professional-Technical Service	3,848	3,848	3,848	-	-
5,610	2,328	1,624	4150 Professional - Technical Medical	3,938	3,938	3,938	-	-
58,616	57,044	54,637	4200 Travel	58,635	58,635	58,635	-	-
1,019	1,087	1,328	4331 Postage	1,275	1,275	1,275	-	-
8,937	13,149	11,509	4332 Telephone	6,700	6,700	6,700	-	-
1,542	1,800	3,316	4402 Purchased Services	450	450	450	-	-
1,110	538	1,023	4408 Purchased Service - Copier	6,917	6,917	6,917	-	-
334	338	1,441	4430 Repair & Maintenance Agreement	3,000	3,000	3,000	-	-
9,513	20,893	9,960	4501 Supplies*	18,120	13,180	18,120	4,940	37
5,202	4,612	4,812	4502 Discretionary Material	6,530	6,653	6,696	43	1
(192)	636	94	4901 Other Expenses	-	-	-	-	-
-	-	-	4903 Professional Dues	640	640	640	-	-
<u>133,302</u>	<u>182,797</u>	<u>200,422</u>	Subtotal -Other	<u>110,053</u>	<u>105,236</u>	<u>110,219</u>	<u>4,983</u>	<u>5</u>

775	283	1,620	5101 Equipment	-	755	755	-	-
-	250	-	5102 Equipment-Technology	-	-	-	-	-
<u>775</u>	<u>533</u>	<u>1,620</u>	Subtotal - Equipment	-	<u>755</u>	<u>755</u>	-	-
<u>\$2,270,389</u>	<u>\$ 2,249,259</u>	<u>\$ 2,423,025</u>	Function Totals	<u>\$2,696,976</u>	<u>\$2,492,631</u>	<u>\$2,624,768</u>	<u>\$ 132,137</u>	5

			Staff in FTE			
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.00	3.00	3.00	Coordinators	3.00	2.00	2.00
-	1	1.00	Teachers	1.00	1.00	1.00
28.01	26.26	28.48	Special Ed Teachers	28.65	27.98	27.98
-	-	4.02	Special Ed Aides	4.02	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>35.01</u>	<u>34.01</u>	<u>40.50</u>	Totals	<u>40.67</u>	<u>34.98</u>	<u>34.98</u>

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.

Fund: 100 General Fund - Expenditures

Date: 06/07/04

Location: 83 Districtwide Service

2000-01 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ 235,154	\$ 142,988	\$ 171,481	3150 Teachers *	\$ 252,220	\$ 450,756	\$ 597,917	\$ 147,161	33
(239)	-	-	3162 Emolument	-	-	-	-	-
1,100	2,199	1,754	3171 Substitute Certified w/Certificate *	102,353	95,155	158,879	63,724	67
-	-	-	3173 Long Term Substitute - Certified*	126,980	117,582	115,090	(2,492)	(2)
-	-	(953)	3230 Tutors/Aides	-	-	-	-	-
71,064	115,218	118,077	3240 Support Staff	124,456	128,398	133,158	4,760	4
-	1,687	(889)	3250 Maintenance/ Custodians	-	-	-	-	-
-	-	-	3291 Substitute - Support	2,304	2,304	2,304	-	-
-	409	890	3294 Temporary Salaries - Support	-	-	-	-	-
-	174	236	3295 Overtime - Support	-	-	-	-	-
2,037	2,724	2,373	3296 Substitute Certified W/O Certificate	885	735	7,725	6,990	951
897,154	1,650,018	18,693	3500 Employee Benefits	139,042	142,281	471,469	329,188	231
1,206,270	1,915,417	311,662	Subtotal - Personnel Services	748,240	937,211	1,486,542	549,331	59
-	-	115,347	4100 Professional-Technical Service	-	-	-	-	-
1,437	738	822	4200 Travel	-	-	-	-	-
41,232	44,537	44,064	4350 In Kind Utilities **	43,892	46,410	47,338	928	2
-	2,883	-	4402 Purchased Services	-	-	-	-	-
71,260	79,599	77,858	4403 In Kind Custodial **	70,767	78,851	90,377	11,526	15
5,102,267	5,004,063	4,931,195	4404 In Kind Maintenance **	4,900,717	5,033,417	5,259,932	226,515	5
(2,852)	40,751	12,241	4408 Purchased Service - Copiers	-	-	-	-	-
701,020	838,581	879,790	4471 In Kind Insurance **	1,225,899	1,220,446	1,532,009	311,563	26
(2)	(193)	32,221	4501 Supplies	-	-	-	-	-
490	440	540	4502 Discretionary Material	590	490	300	(190)	(39)
(20,075)	(9,254)	16,658	4901 Other Expenses	-	-	-	-	-
27,687	19,221	19,139	4904 Physical Exam Reimbursement	35,000	35,000	35,000	-	-
240,399	-	189,044	5500 Transfer to Other Fund	126,521	126,521	-	(126,521)	(100)

-	120,727	-	5520 Transfer To Other Fund	-	-	-	-	-
6,162,863	6,142,093	6,318,919	Subtotal - Other	6,403,386	6,541,135	6,964,956	423,821	6
420	-	38,404	5102 Equipment Technology	-	-	-	-	-
<u>\$ 7,369,553</u>	<u>\$ 8,057,510</u>	<u>\$ 6,668,985</u>	Totals	<u>\$ 7,151,626</u>	<u>\$7,478,346</u>	<u>\$8,451,498</u>	<u>\$ 973,152</u>	13

			Staff in FTE			
3.95	1.95	6.45	Teachers	2.95	2.45	1.50
3.00	4.00	4.00	Support	4.00	4.00	4.00
<u>6.95</u>	<u>5.95</u>	<u>10.45</u>	Totals	<u>6.95</u>	<u>6.45</u>	<u>5.50</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 are to cover extenuating circumstances.

** Pass through activities from the Kenai Peninsula Borough



The District Media Center provides curriculum support materials to all District schools, and also circulates 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. We also:

- Provide the secondary student texts for the small schools assuring that each has the needed texts each year to meet their rotating curriculum.
- Have been developing the professional collection to a greater extent to help meet the staff needs for professional development.
- Downlink and record satellite broadcasts for the District and Borough.
- Provide direct support to District programs such as ESL and nurses, among others.

Actual	2007-08 Actual	2008-09 Actual	Account Description	2006-07 Budget	2007-08 Budget	2007-09 Budget	Change	% Chg. Change
\$ 24,625	\$ 51,147	\$ 54,954	3140 Director/Coordinator Certified	\$ 57,647	\$ 58,891	\$ 40,468	\$ (18,423)	(31)
200	200	-	3171 Substitute Certified w/Certificate	-	-	75	75	-
21,081	18,138	19,167	3230 Tutors/Aides	20,534	24,040	25,246	1,206	5
26,835	25,823	16,498	3240 Support Staff	-	-	-	-	-
1,062	1,851	2,204	3291 Substitute - Support	-	576	576	-	-
21,225	-	6,099	3293 Long Term Sub - Support	-	-	-	-	-
3,968	4,005	3,343	3294 Temporary Salaries - Support	2,065	4,014	4,014	-	-
415	-	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
26,524	29,846	28,802	3500 Employee Benefits	25,095	27,560	24,204	(3,356)	(12)
125,935	131,010	131,067	Subtotal - Personnel Services	105,341	115,081	94,583	(20,498)	(18)
948	1,558	2,585	4200 Travel	1,000	1,000	1,000	-	-
56	-	-	4310 Water And Sewage	-	-	-	-	-
47	204	74	4331 Postage	248	248	248	-	-
2,022	1,830	2,149	4332 Telephone	2,300	2,300	2,300	-	-
1,750	2,038	625	4402 Purchased Services	2,744	2,744	2,744	-	-
273	713	297	4408 Purchased Service - Xerox	1,845	1,845	1,845	-	-
113	-	-	4430 Repair And Maintenance Agreement	375	375	375	-	-
33,688	56,495	30,605	4501 Supplies	29,112	29,112	29,112	-	-
100	200	200	4502 Discretionary Material	200	200	100	(100)	(50)
28	7	7	4901 Other Expenses	148	148	148	-	-
39,025	63,045	36,542	Subtotal - Other	37,972	37,972	37,872	(100)	(0)
982	3,431	333	5101 Equipment	-	113	113	-	-
490	2,451	-	5102 Equipment-Technology	-	-	-	-	-

1,472	5,882	333	Subtotal - Equipment	-	113	113	-	-
<u>\$ 166,432</u>	<u>\$ 199,937</u>	<u>\$ 167,942</u>	Location Totals	<u>\$ 143,313</u>	<u>\$ 153,166</u>	<u>\$ 132,568</u>	<u>\$ (20,598)</u>	(13)

			<u>Staff in FTE</u>			
0.50	1.00	1.00	Coordinator	1.00	1.00	0.50
1.00	1.00	1.00	Aides	1.00	-	1.00
1.00	1.00	1.00	Support	-	1.00	-
<u>2.50</u>	<u>3.00</u>	<u>3.00</u>	Totals	<u>2.00</u>	<u>2.00</u>	<u>1.50</u>



Health Services provides on-site school nursing and program management for our District's forty traditional schools. The amount of nurse time for each school is determined by a Board-generated formula and consideration of the building's specific medical needs. Health Services also provides consultation as needed for our non-traditional sites. School Health Services is a unique discipline with a distinct knowledge base and area of responsibility. Problems that affect student health affect student learning. The school nurses and this office strive to provide the professional expertise necessary to identify, assess and monitor, in a collaborative fashion, student health concerns. Students who are at their optimum health are best equipped to be ready to learn.

2000-01 Actual	2001-02 Actual	2002-03 Actual	Account Description	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% Of Change
\$ 32,125	\$ 31,361	\$ 33,230	3220 Specialist - Nurse	\$ 54,863	\$ 48,312	\$ 48,808	\$ 496	1
12,514	12,779	14,218	3240 Support Staff	14,537	15,980	16,692	712	4
1,673	-	-	3291 Substitute - Support	2,004	1,865	1,865	-	-
-	-	105	3294 Temporary Salaries - Support	-	-	-	-	-
76	-	124	3295 Overtime - Support	-	-	-	-	-
29,793	16,234	17,887	3500 Employee Benefits	25,102	24,060	28,095	4,035	17
<u>76,181</u>	<u>60,374</u>	<u>65,564</u>	Subtotal - Personnel Services	<u>96,506</u>	<u>90,217</u>	<u>95,460</u>	<u>5,243</u>	<u>6</u>
52	406	-	4100 Professional-Technical Service	1,920	1,920	1,920	-	-
2,835	3,538	788	4150 Professional-Technical Medical	4,500	4,500	2,000	(2,500)	(56)
16,193	16,845	16,962	4200 Travel	24,462	24,462	24,462	-	-
232	67	69	4310 Water And Sewage	140	140	140	-	-
33	48	37	4331 Postage	56	56	56	-	-
1,704	1,504	1,857	4332 Telephone	1,816	1,816	1,816	-	-
4,135	4,579	4,695	4402 Purchased Services	5,000	5,000	5,000	-	-
-	-	-	4408 Purchased Service - Xerox	1,039	1,039	1,039	-	-
300	300	400	4410 Rental	300	300	300	-	-
50	-	-	4430 Repair & Maintenance Agreement	188	188	188	-	-
1,116	6,927	3,083	4501 Supplies	3,410	3,410	5,910	2,500	73
4,786	525	5,266	4901 Other Expenses	5,105	5,105	5,105	-	-
<u>31,436</u>	<u>34,739</u>	<u>33,157</u>	Subtotal - Other	<u>47,936</u>	<u>47,936</u>	<u>47,936</u>	<u>-</u>	<u>-</u>
-	135	-	5101 Equipment	-	-	-	-	-
-	1,531	-	5102 Equipment-Technology	-	-	-	-	-

-	1,666	-	Subtotal - Equipment	-	-	-	-	-
\$ 107,617	\$ 96,779	\$ 98,721	Function Totals	\$ 144,442	\$ 138,153	\$ 143,396	\$ 5,243	4

			Staff in FTE			
0.75	0.75	1.12	Nurses	1.47	1.23	1.23
0.63	0.63	0.63	Support	0.63	0.63	0.63
1.38	1.38	1.75	Totals	2.10	1.86	1.86



	All Funds	All Funds	All Funds	All Funds	All Funds
	Actual	Budget	Actual	Budget	Actual
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	-
Intergovernmental - Federal	-	-	-	-	-
Fund sales	-	-	-	-	-
Corporate Grants and User Fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	\$ 27,008	\$ 27,008	\$ 27,008	\$ 27,008	\$ 27,008
Expenses:					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Printing	-	-	-	-	-
Telephone	-	-	-	-	-
Utilities	-	-	-	-	-
Professional fees	-	-	-	-	-
Contractual	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Food service	-	-	-	-	-
Other	-	-	-	-	-
Total Expenses	\$ 27,008	\$ 27,008	\$ 27,008	\$ 27,008	\$ 27,008
Other Financing Sources:					
Operating transfers in	-	-	-	-	-
Total Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers in - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

	Building	Capital Projects	Plant	Plant	Community
	Funds	Funds	Funds	Funds	Funds
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	-
Intergovernmental - Federal	-	-	-	-	-
Fund sales	-	-	-	-	-
Corporate Grants and User Fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	\$ 27,008	\$ 27,008	\$ 27,008	\$ 27,008	\$ 27,008
Expenses:					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Printing	-	-	-	-	-
Telephone	-	-	-	-	-
Utilities	-	-	-	-	-
Professional fees	-	-	-	-	-
Contractual	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Food service	-	-	-	-	-
Other	-	-	-	-	-
Total Expenses	\$ 27,008	\$ 27,008	\$ 27,008	\$ 27,008	\$ 27,008
Other Financing Sources:					
Operating transfers in	-	-	-	-	-
Total Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers in - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

	Community	Other	Fund	Maintenance	NCIS
	Funds	Funds	Funds	Funds	Funds
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	-
Intergovernmental - Federal	-	-	-	-	-
Fund sales	-	-	-	-	-
Corporate Grants and User Fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	\$ 101,046	\$ 2,885,263	\$ 400,779	\$ 4,880,335	\$ -
Expenses:					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Printing	-	-	-	-	-
Telephone	-	-	-	-	-
Utilities	-	-	-	-	-
Professional fees	-	-	-	-	-
Contractual	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Food service	-	-	-	-	-
Other	-	-	-	-	-
Total Expenses	\$ 101,046	\$ 2,885,263	\$ 400,779	\$ 4,880,335	\$ -
Other Financing Sources:					
Operating transfers in	-	-	-	-	-
Total Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers in - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

	Facilities	Food	Other	Other	Other
	Funds	Funds	Funds	Funds	Funds
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	-
Intergovernmental - Federal	-	-	-	-	-
Fund sales	-	-	-	-	-
Corporate Grants and User Fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	\$ 70,512	\$ 4,588,022	\$ 2,013,489	\$ 327,545	\$ -
Expenses:					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Printing	-	-	-	-	-
Telephone	-	-	-	-	-
Utilities	-	-	-	-	-
Professional fees	-	-	-	-	-
Contractual	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Food service	-	-	-	-	-
Other	-	-	-	-	-
Total Expenses	\$ 70,512	\$ 4,588,022	\$ 2,013,489	\$ 327,545	\$ -
Other Financing Sources:					
Operating transfers in	-	-	-	-	-
Total Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers in - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

	Facilities	Food	Other	Other	Other
	Funds	Funds	Funds	Funds	Funds
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	-
Intergovernmental - Federal	-	-	-	-	-
Fund sales	-	-	-	-	-
Corporate Grants and User Fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	\$ 220,228	\$ 13,927,724	\$ 13,966,685	\$ 13,927,724	\$ 13,855,386
Expenses:					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Printing	-	-	-	-	-
Telephone	-	-	-	-	-
Utilities	-	-	-	-	-
Professional fees	-	-	-	-	-
Contractual	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Food service	-	-	-	-	-
Other	-	-	-	-	-
Total Expenses	\$ 220,228	\$ 13,927,724	\$ 13,966,685	\$ 13,927,724	\$ 13,855,386
Other Financing Sources:					
Operating transfers in	-	-	-	-	-
Total Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers in - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

	Facilities	Food	Other	Other	Other
	Funds	Funds	Funds	Funds	Funds
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	-
Intergovernmental - Federal	-	-	-	-	-
Fund sales	-	-	-	-	-
Corporate Grants and User Fees	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	\$ 491,680	\$ 2,792,420	\$ 4,807,842	\$ 4,784,742	\$ 4,843,391
Expenses:					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Printing	-	-	-	-	-
Telephone	-	-	-	-	-
Utilities	-	-	-	-	-
Professional fees	-	-	-	-	-
Contractual	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Food service	-	-	-	-	-
Other	-	-	-	-	-
Total Expenses	\$ 491,680	\$ 2,792,420	\$ 4,807,842	\$ 4,784,742	\$ 4,843,391
Other Financing Sources:					
Operating transfers in	-	-	-	-	-
Total Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers in - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

	Budget	Actual	Budget	Actual	Actual
	2016-17	2015-16	2016-17	2015-16	2016-17
Total Revenues	\$ 491,680	\$ 2,792,420	\$ 4,807,842	\$ 4,784,742	\$ 4,843,391
Total Expenses	\$ 491,680	\$ 2,792,420	\$ 4,807,842	\$ 4,784,742	\$ 4,843,391
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, Beginning of Year	-	-	-	-	-
Residual Equity Transfers in - Operating Fund	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -



Introduced by:	Mayor
Date:	05/04/04
Hearings:	05/18/04 & 06/01/04
Action:	Postponed until 06/01/04
Action:	Postponed until 06/14/04
Action:	Enacted as Amended
Vote:	6 Yes, 2 No, 1 Absent

KENAI PENINSULA BOROUGH

ORDINANCE 2004-19

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2004-2005

WHEREAS, Alaska Statutes 29.35.100 and the Borough Code of Ordinances 05.04.020 require that the Mayor present a budget proposal to the Assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

WHEREAS, the Assembly is empowered with making appropriations for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds, the Enterprise Funds, and the Internal Service Funds of the Borough; and

WHEREAS, Resolution 2004-047 approved a total school budget of \$95,056,368 and established that up to \$32,635,743 (\$25,679,587 local effort and \$6,956,156 in-kind services) be provided from local sources for school purposes; and

WHEREAS, The Alaska legislature approved HB233 which increased base student funding from \$4,169 to \$4,576 allowing for additional local support of \$786,032. The School Board at their June 7, 2004, board meeting approved the increase funding, increasing local sources to \$33,421,775 (\$26,465,619 local effort and \$6,956,156 in-kind services); and

WHEREAS, the Assembly is required by KPB 5.04.021 to introduce an ordinance at or before the May 4, 2004 meeting appropriating the amount to be made available from local sources for school purposes, and by AS 14.14.060 to enact such ordinance by June 30.

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

SECTION 1. That \$57,248,980 is appropriated in the General Fund for the fiscal year beginning July 1, 2004 and ending June 30, 2005 as follows:

General Government Operations \$13,492,855

Transfer to School District for Operations and In-kind Services 33,421,775

Transfer to School Debt Service 3,802,965

Transfer to Solid Waste Debt Service 828,563

Transfer to Special Revenue Funds:

Solid Waste 3,810,326

Kenai River Center 407,496

Disaster Relief Fund 14,800

Nikiski Senior Service Area 30,200

Transfer to Capital Projects Funds:

School Revenue 1,250,000

Solid Waste 40,000

General Government 150,000

SECTION 2. The following is appropriated to the school fund from local sources for operations purposes and in-kind services:

A. Local Effort \$26,465,619

B. Maintenance 5,259,932

C. School District Utilities 47,338

D. School District Insurance 1,532,009

E. School District Audit 26,500

F. Custodial Services 90,377

Total Local Contribution per AS 14.17.410 \$33,421,775

SECTION 3. Disbursements from Section 2 item (A) shall be made monthly, and only as needed to supplement other revenues available and received by the school district to fund the operations portion of the school district budget. Any available balance remaining at the end of the fiscal year shall then be disbursed to the school district, provided that the total amount disbursed shall not exceed the amount allowed under AS 14.17.410 as determined after actual enrollment numbers are known.

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2004 and ending June 30, 2005 are as follows:

Nikiski Fire Service Area \$3,020,603

Bear Creek Fire Service Area 281,187

Anchor Point Fire and Emergency Medical Service Area 263,801

Central Emergency Service Area 3,841,032

Kachemak Emergency Service Area 341,654

Lowell Point Emergency Service Area 13,596

Central Peninsula Emergency Medical Service Area 192,536

North Peninsula Recreation Service Area 1,694,158

Kenai Peninsula Borough Road Service Area 4,544,485

Engineer's Estimate Fund 15,000

Post-Secondary Education 502,600

Land Trust 841,839

Kenai River Fund 459,295

Seward Bear Creek Flood Service Area 77,823

Disaster Relief 50,000

Nikiski Senior Service Area 204,724

Solid Waste 5,254,735

Central Peninsula Hospital 5,598,197

South Peninsula Hospital 1,578,840

SECTION 5. That \$3,802,965 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

SECTION 6. That \$828,563 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

SECTION 7. That \$4,037,729 is appropriated in the Central Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

SECTION 8. That \$724,913 is appropriated in the South Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

SECTION 9. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2004 and ending June 30, 2005 are as follows:

School Revenue \$1,650,000

General Government 150,000

Solid Waste 40,000

Service Areas:

Nikiski Fire 38,000

Road 510,985

Bear Creek Fire 150,000

Central Emergency 80,000

Anchor Point Fire and Emergency Medical 100,000

Kachemak Emergency` 145,000

North Peninsula Recreation -0-

Central Peninsula Hospital 1,053,000

South Peninsula Hospital 794,461

SECTION 10. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2004 and ending June 30, 2005 are as follows:

Insurance and Litigation \$3,636,931

Equipment Replacement 503,072

SECTION 11. That the FY05 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 4, 2004, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 12. That funds reserved for outstanding encumbrances as of June 30, 2004 are reappropriated for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

SECTION 13. That this ordinance takes effect at 12:01 a.m. on July 1, 2004.

ENACTED BY THE KENAI PENINSULA BOROUGH ASSEMBLY THIS 14TH DAY OF JUNE, 2004.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2004-2005 BUDGET**

Date: 06/07/04

ALL GOVERNMENTAL FUNDS - REVENUE

2000-01 Actual	2001-02 Actual	2002-03 Actual	Revenue Source	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% of Chg.
General Fund Revenue:								
\$ 5,903,320	\$ 6,086,948	\$ 6,092,718	Borough In-Kind	\$ 6,405,124	\$ 6,405,124	\$ 6,956,156	\$ 551,032	9
23,724,906	24,102,170	24,526,142	Borough Appropriation	25,220,999	25,234,185	26,465,619	1,231,434	5
-	1,846,392	386,694	Interest	341,209	341,209	341,209	-	-
246,205	403,834	492,682	E-Rate	450,000	450,000	450,000	-	-
59,157	47,960	26,000	Rentals	65,000	65,000	65,000	-	-
47,142	84,388	134,461	Miscellaneous	50,000	50,000	50,000	-	-
-	-	-	Allocation of Fund Balance	-	476,539	1,600,000	1,123,461	236
<u>29,980,730</u>	<u>32,571,692</u>	<u>31,658,697</u>	Total Local Revenue	<u>32,532,332</u>	<u>33,022,057</u>	<u>35,927,984</u>	<u>2,905,927</u>	9
State Revenue:								
42,231,591	42,482,522	41,361,048	Foundation Program	42,083,316	42,140,648	44,837,905	2,697,257	6
-	1,149,974	2,346,338	Learning Opportunity Grant/Quality Schools	229,988	230,209	222,468	(7,741)	-
305,140	316,325	285,312	Tuition	-	-	-	-	-
<u>42,536,731</u>	<u>43,948,821</u>	<u>43,992,698</u>	Total State Revenue	<u>42,313,304</u>	<u>42,370,857</u>	<u>45,060,373</u>	<u>2,689,516</u>	6
Federal Revenue:								
211,710	235,236	279,021	Medicaid	200,000	275,000	275,000	-	-
-	-	-	Public Law 874	-	-	-	-	-
<u>211,710</u>	<u>235,236</u>	<u>279,021</u>	Total Federal Revenue	<u>200,000</u>	<u>275,000</u>	<u>275,000</u>	<u>-</u>	-
<u>72,729,171</u>	<u>76,755,749</u>	<u>75,930,416</u>	Total General Fund Revenue	<u>75,045,636</u>	<u>75,667,914</u>	<u>81,263,357</u>	<u>5,595,443</u>	7
Special Revenue Funds Revenue and Other Financing Sources								
456,898	546,091	328,380	After the Bell	-	-	-	-	-
241,058	-	-	Alaska Native At-Risk Fund	-	-	-	-	-
282,165	-	-	Alaska Native Preschool	-	-	-	-	-
-	-	21,000	AK Science and Technology Fund	69,988	-	-	-	-
23,912	15,866	13,554	Boarding Home Fund	27,308	27,308	27,308	-	-
-	-	-	Building Trades Fund	-	-	-	-	-
248,588	234,010	249,320	Carl Perkins Fund	293,524	220,184	231,193	11,009	5
71,092	72,432	93,217	Charter Schools Fund	158,483	243,657	266,277	22,620	9
454,626	630,146	-	Class Size Reduction Fund	-	-	-	-	-
257,254	240,901	241,214	Community Schools Fund	260,858	260,858	255,958	(4,900)	(2)
160,984	50,971	61,885	Community Theater Fund	100,203	100,203	101,046	843	1
56,199	117,283	129,814	Drug and Violence Prevention Fund	266,930	-	-	-	-

2,386,421			Food Service Fund	2,553,388	2,561,081	2,965,263	404,182	16	
1,914,060	2,383,334	2,484,717	Miscellaneous Grants Fund	754,833	393,243	420,770	27,527	7	
1,866,880	2,232,844	3,526,381	NCLB Fund	4,474,780	4,457,462	4,680,335	222,873	5	
81,066	74,193	67,022	Preschool Disabled Fund	80,053	72,415	75,312	2,897	4	
4,318,530	4,681,896	4,767,567	Pupil Transportation Fund	4,617,448	4,595,448	4,598,032	2,584	0	
73,972	-	-	School to Work Fund	-	-	-	-	-	
690,103	1,009,748	1,184,250	Title VI-B Fund	2,013,147	2,393,799	2,513,489	119,690	5	
210,753	306,848	322,740	Title VII, Indian Education Fund	371,625	306,859	337,545	30,686	10	
101,427	39,598	78,461	Youth In Detention	90,888	211,758	220,228	8,470	4	
	13,895,988	13,588,925	14,184,738	Total Special Revenue Funds Revenue	16,133,456	15,844,275	16,692,756	848,481	5
				Total Revenues and Other					
\$86,625,159	\$90,344,674	\$90,115,154	Financing Sources	\$91,179,092	\$ 91,512,189	\$97,956,113	\$ 6,443,924	7	

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2004-2005 BUDGET**

ALL GOVERNMENTAL FUNDS - EXPENDITURES

Date: 06/07/04

2000-01 Actual	2001-02 Actual	2002-03 Actual	Expenditure Summary by Function	Original 2003-04 Budget	Current 2003-04 Budget	2004-05 Budget	Change	% of Chg	
General Fund Expenditures									
\$31,555,882	\$34,596,404	\$31,929,739	Regular Instruction	\$30,875,969	\$ 31,301,657	\$35,174,220	\$ 3,872,563	12	
460,482	464,916	508,088	Bilingual Instruction	601,457	595,614	668,484	72,870	12	
900,658	880,281	906,604	Gifted/Talented Instruction	937,543	953,900	614,724	(339,176)	-	
1,629,742	1,570,406	1,360,517	Alternative Education	1,576,389	1,574,998	2,093,232	518,234	33	
1,585,191	1,523,866	1,580,422	Vocational Education	1,672,478	1,388,383	1,481,696	93,313	7	
6,353,689	6,430,994	6,809,909	Special Education - Instruction	7,385,256	7,653,294	8,203,290	549,996	7	
3,026,170	2,973,143	2,958,230	Special Education - Support Services	3,240,800	3,134,465	3,294,928	160,463	5	
3,975,217	3,925,780	3,964,873	Support Services - Students	4,168,022	3,796,027	3,976,597	180,570	5	
3,269,450	3,306,541	3,420,590	School Administration	3,549,284	3,610,638	3,433,673	(176,965)	-	
2,571,258	2,652,451	2,661,214	School Administration - Support	2,698,815	2,832,930	2,814,553	(18,377)	-	
660,134	655,327	694,525	District Administration	678,690	682,533	707,015	24,482	4	
2,532,003	2,589,328	2,394,273	District Administration Support Svcs	2,577,602	2,745,742	2,823,925	78,183	3	
13,226,426	13,548,988	13,601,441	Operation of Plant	13,772,994	14,157,039	14,741,801	584,762	4	
1,410,472	1,388,677	1,450,601	Pupil Activities	1,183,816	1,114,173	1,235,219	121,046	11	
240,399	120,727	189,044	Transfer to Other Funds	126,521	126,521	-	(126,521)	-	
-	-	-					#REF!	#REF!	
	73,397,173	76,627,829	74,430,070	Total General Fund Expenditures	75,045,636	75,667,914	81,263,357	5,595,443	7

**Special Revenue Funds Expenditures and
Other Financing Uses - Transfer to General Fund**

456,898	546,091	328,380	After the Bell	-	-	-	-	-
241,058	-	-	Alaska Native At Risk Fund	-	-	-	-	-
282,165	-	-	Alasaka Native Preschool	-	-	-	-	-
-	-	21,000	AK Science and Technology Fund	69,988	-	-	-	-

23,912	15,866	13,554	Boarding Home Fund	27,308	27,308	27,308	-	-
-	-	-	Building Trades Fund	-	-	-	-	-
248,588	234,010	249,320	Carl Perkins Fund	293,524	220,184	231,193	11,009	5
71,092	22,830	132,879	Charter Schools Fund	158,483	253,597	266,277	12,680	5
454,626	630,146	-	Class Size Reduction Fund	-	-	-	-	-
257,636	240,901	241,214	Community Schools Fund	260,858	260,858	255,958	(4,900)	(2)
160,984	50,971	61,885	Community Theater Fund	100,203	100,203	101,046	843	1
56,199	117,283	129,814	Drug and Violence Prevention	266,930	-	-	-	-
2,386,471	2,356,096	2,511,955	Food Service Fund	2,553,388	2,561,081	2,965,263	404,182	16
1,079,462	575,385	631,368	Miscellaneous Grants Fund	754,833	393,243	420,770	27,527	7
1,866,880	2,232,844	3,526,381	NCLB Fund	4,474,780	4,457,462	4,680,335	222,873	5
81,066	74,193	67,022	Preschool Disabled Fund	80,053	72,415	75,312	2,897	4
4,404,164	4,568,914	4,880,513	Pupil Transportation Fund	4,617,448	4,595,448	4,598,032	2,584	0
73,972	-	-	School to Work Fund	-	-	-	-	-
690,103	1,009,748	1,184,250	Title VI-B Fund	2,013,147	2,393,799	2,513,489	119,690	5
210,753	306,848	322,740	Title VII, Indian Education Fund	371,625	306,859	337,545	30,686	10
101,427	39,598	78,461	Youth In Detention	90,888	211,758	220,228	8,470	4
	13,147,456	13,021,724	Total Special Revenue Fund Expenditures	16,133,456	15,854,215	16,692,756	838,541	5
86,544,629	89,649,553	88,810,806	Total Expenditures	91,179,092	91,522,129	97,956,113	6,433,984	7
80,530	695,121	1,304,348	Excess (Deficiency) of Revenues Over Expenditures	-	(9,940)	-	9,940	(100)
Other Financi								
-	623,522	-	Capitalized Leases	-	-	-	-	-
782,503	796,700	292,038	Transfers In	126,521	126,521	-	(126,521)	-
(782,503)	(796,700)	(292,038)	Transfers Out	(126,521)	(126,521)	-	126,521	-
-	623,522	-	Total Other Financing Sources (Uses)	-	-	-	-	-
80,530	1,318,643	1,304,348	Net Change in Fund Balances	-	(9,940)	-	9,940	100
2,747,256	2,827,786	5,832,495	Fund Balances, Beginning as Previously Reported	7,136,843	7,136,843	7,126,903	(9,940)	-
-	1,686,066	-	Cumulative Effect of Change in Accounting for Leave	-	-	-	-	-
2,747,256	4,513,852	5,832,495	Adjusted Fund Balance, Beginning of Year	7,136,843	7,136,843	7,126,903	(9,940)	-
\$ 2,827,786	\$ 5,832,495	\$ 7,136,843	Fund Balances, End of Year *	\$ 7,136,843	\$ 7,126,903	\$ 7,126,903	\$ -	-

**Kenai Peninsula Borough School District
2004 - 2005 Budget
Enrollment History and Projections**

Student enrollment projections are the key factor in budget development. These projections determine or influence many of the financial estimates that go into the budget. Staff allocations are based upon predicted Pupil Teacher Ratio (PTR) calculations. Instructional supply and material budgets are based upon predicted enrollment. Long term facility planning is also dependent upon these estimates.

The Kenai Peninsula Borough School District completes the enrollment projections annually in the central office. There are four separate inputs to the process:

- 1) building administrators prepare an initial projection;
- 2) a straight line less 2% (declining rate) 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
91/92	78	791	841	821	795	840	764	788	699	714	663	616	567	602	9,579	
92/93	76	711	796	818	787	772	833	756	786	712	741	651	573	586	9,598	0.20%
93/94	72	725	751	791	837	833	802	845	769	796	728	731	624	602	9,906	3.21%
94/95	63	778	775	760	792	886	843	823	855	790	830	749	663	619	10,226	3.23%
95/96	44	750	790	776	771	792	865	840	848	852	810	791	696	645	10,270	0.43%
96/97	50	736	742	800	781	788	800	887	863	829	922	790	746	662	10,396	1.23%
97/98	48	703	735	740	783	797	801	808	912	846	858	879	742	732	10,384	-0.12%
98/99	46	644	716	752	731	785	796	821	813	883	875	790	796	731	10,179	-1.97%
99/00	62	604	682	721	751	727	757	810	835	809	883	803	699	750	9,896	-2.78%
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.68%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	604	575	648	668	697	736	794	785	817	905	846	752	745	9,661	-1.41%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-2.01%
04/05	0	606	550	639	557	649	662	693	771	811	817	849	790	748	9,230	-2.50%
05/06	0	597	625	547	634	556	631	649	714	789	858	791	878	791	9,174	-0.61%
06/07	0	602	609	622	523	617	555	621	669	732	841	830	813	879	9,045	-1.41%
07/08	0	606	609	605	617	525	616	545	644	687	775	816	854	814	8,845	-2.21%
08/09	0	602	610	605	600	602	524	606	563	662	723	749	844	854	8,676	-1.91%
09/10	0	604	609	607	600	599	601	514	626	581	699	693	775	845	8,485	-2.20%



**Kenai Peninsula Borough School District
2004-2005 Budget
Revenue and Expenditures**

Actual						
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil	
FY93	\$3,156,304,900	\$67,583,504	9,589	\$64,912,804	\$6,770	[1]
FY94	\$3,105,436,842	\$71,464,943	9,486	\$68,132,171	\$7,182	
FY95	\$3,114,133,859	\$74,004,746	10,144	\$73,014,310	\$7,198	
FY96	\$3,176,766,367	\$73,244,105	10,281	\$72,324,761	\$7,035	
FY97	\$3,203,338,142	\$73,481,024	10,342	\$72,150,745	\$6,977	
FY98	\$3,347,501,616	\$72,560,988	10,377	\$71,918,003	\$6,931	
FY99	\$3,345,565,050	\$73,424,869	10,182	\$73,004,967	\$7,170	
FY00	\$3,355,946,678	\$73,839,583	9,982	\$73,527,510	\$7,366	
FY01	\$3,549,198,919	\$73,849,226	9,947	\$73,397,173	\$7,379	
FY02	\$4,249,142,910	\$77,294,873	9,799	\$76,627,829	\$7,820	
FY03	\$4,528,712,330	\$77,850,467	9,632	\$74,430,070	\$7,727	

Budgeted					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil
FY04	\$4,460,764,305	\$76,724,068	9,562		\$8,024
FY05	\$4,696,692,655	\$81,263,357	9,230		\$8,804

Actual										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY93	\$20,274,403	\$5,885,921	\$80,199	\$26,240,523	39.11%	\$40,710,911	60.68%	\$143,985	0.21%	\$67,095,419
FY94	\$20,728,410	\$5,723,686	\$79,253	\$26,531,349	38.05%	\$43,121,551	61.85%	\$72,202	0.10%	\$69,725,102
FY95	\$20,573,097	\$6,023,540	\$69,603	\$26,666,240	37.43%	\$44,428,219	62.37%	\$139,321	0.20%	\$71,233,780
FY96	\$21,491,208	\$5,934,112	\$102,956	\$27,528,276	38.25%	\$44,406,196	61.71%	\$30,056	0.04%	\$71,964,528
FY97	\$21,722,888	\$5,871,175	\$105,939	\$27,700,002	38.81%	\$43,544,162	61.01%	\$123,294	0.17%	\$71,367,458
FY98	\$21,887,100	\$6,197,730	\$107,438	\$28,192,268	39.22%	\$43,515,941	60.54%	\$167,021	0.23%	\$71,875,230
FY99	\$23,467,260	\$6,009,525	\$80,757	\$29,557,542	40.64%	\$43,047,377	59.18%	\$134,029	0.18%	\$72,738,948
FY00	\$23,372,336	\$5,922,125	\$874,576	\$30,169,037	40.94%	\$43,385,383	58.88%	\$136,059	0.18%	\$73,690,479
FY01	\$23,724,906	\$5,903,320	\$352,504	\$29,980,730	41.22%	\$42,536,731	58.49%	\$211,710	0.29%	\$72,729,171
FY02	\$24,102,170	\$6,086,948	\$2,382,574	\$32,571,692	42.44%	\$43,948,821	57.26%	\$235,236	0.31%	\$76,755,749

FY03	\$24,526,142	\$6,092,718	\$1,039,837	\$31,658,697	41.69%	\$43,992,698	57.94%	\$279,021	0.37%	\$75,930,416
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Budgeted										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY04	\$25,234,185	\$6,405,124	\$1,382,748	\$33,022,057	43.64%	\$42,370,857	56.00%	\$275,000	0.36%	\$75,667,914
FY05	\$26,465,619	\$6,956,156	\$2,506,209	\$35,927,984	44.21%	\$45,060,373	55.45%	\$275,000	0.34%	\$81,263,357

[\[1\]](#)

	Cert		Non Cert		Purchased			Equip &	Fund	Travel	Pro-Tech	Other	Total
	Salaries	Benefits	Salaries	Svcs	Supplies	Utilities	Tech	Transfers		Svcs	Expenses		
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	
	49.11%	18.42%	12.88%	9.49%	3.73%	5.83%	3.45%	0.16%	0.76%	0.50%	0.07%	104.40%	
FY03	36,535,846	12,348,917	9,631,900	7,025,988	2,606,859	4,172,736	887,329	189,044	576,265	434,383	20,803	74,430,070	
	47.62%	16.10%	12.55%	9.16%	3.40%	5.44%	1.16%	0.25%	0.75%	0.57%	0.03%	97.02%	
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	
	46.98%	16.79%	12.32%	9.54%	3.85%	5.43%	1.20%	0.17%	0.51%	0.63%	0.69%	98.09%	
FY04 Rvsd	35,868,650	13,500,102	9,801,365	7,442,669	2,349,679	4,171,989	972,631	126,521	408,505	524,294	501,509	75,667,914	
	46.19%	17.39%	12.62%	9.59%	3.03%	5.37%	1.25%	0.16%	0.53%	0.68%	0.65%	97.45%	
FY05 Orig	37,906,020	16,000,966	9,843,239	8,013,827	2,817,053	4,132,664	805,910	-	379,371	197,006	1,167,301	81,263,357	
	50.51%	21.32%	13.12%	10.68%	3.75%	5.51%	1.07%	0.00%	0.51%	0.26%	1.56%	108.29%	
Change from Rsvd	2,037,370	2,500,864	41,874	571,158	467,374	(39,325)	(166,721)	(126,521)	(29,134)	(327,288)	665,792	5,595,443	
Change %	5.68%	18.52%	0.43%	7.67%	19.89%	-0.94%	-17.14%	-100.00%	-7.13%	-62.42%	132.76%	7.39%	

	Cert		Non Cert		Purchased		Equip & Tech		Fund		Pro-Tech		Other		Salaries & Benefits	
	Salaries	Benefits	Salaries	Svcs	Supplies	Utilities	Tech	Transfers	Travel	Svcs	Expenses	Total	Total	Total	Total	Total
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			
FY00	48.76%	18.84%	12.07%	8.89%	2.62%	5.32%	1.81%	0.40%	0.72%	0.32%	0.24%		79.67%			
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			
FY01	48.39%	17.10%	12.43%	9.23%	3.55%	5.46%	2.38%	0.33%	0.73%	0.29%	0.12%		77.92%			
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			
FY02	47.04%	17.64%	12.33%	9.09%	3.58%	5.59%	3.31%	0.16%	0.73%	0.48%	0.07%		77.01%			
FY03	36,535,846	12,348,917	9,631,900	7,025,988	2,606,859	4,172,736	887,329	189,044	576,265	434,383	20,803		74,430,070			
FY03	49.09%	16.59%	12.94%	9.44%	3.50%	5.61%	1.19%	0.25%	0.77%	0.58%	0.03%		78.62%			
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			
FY04 Orig	47.89%	17.12%	12.56%	9.72%	3.92%	5.54%	1.23%	0.17%	0.52%	0.64%	0.70%		77.57%			
FY04 Rev	35,868,650	13,500,102	9,801,365	7,442,669	2,349,679	4,171,989	972,631	126,521	408,505	524,294	501,509		75,667,914			
FY04 Rev	47.40%	17.84%	12.95%	9.84%	3.11%	5.51%	1.29%	0.17%	0.54%	0.69%	0.66%		78.20%			
FY05 Orig	37,906,020	16,000,966	9,843,239	8,013,827	2,817,053	4,132,664	805,910	-	379,371	197,006	1,167,301		81,263,357			
FY05 Orig	49.19%	20.76%	12.77%	10.40%	3.66%	5.36%	1.05%	0.00%	0.49%	0.26%	1.51%		82.72%			
Change from Rev	2,037,370	2,500,864	41,874	571,158	467,374	(39,325)	(166,721)	(126,521)	(29,134)	(327,288)	665,792		5,595,443			
Change %	5.68%	18.52%	0.43%	7.67%	19.89%	-0.94%	-17.14%	-100.00%	-7.13%	-62.42%	132.76%		7.39%			

	Regular Ed	Ops & Maint	Special Ed	School Admin	School Admin Support	Supp Svcs Inst	SpEd Supp	Dist Admin Supp	Supp Svcs Students	Activities	Dist Admin	Fund Xfer	Total
FY00	36,753,972	12,970,368	6,389,524	5,849,118		2,039,347	2,799,527	2,548,086	1,827,705	1,420,796	631,831	297,236	73,527,510
	49.99%	17.64%	8.69%	7.96%		2.77%	3.81%	3.47%	2.49%	1.93%	0.86%	0.40%	100.00%
FY01	36,131,955	13,226,426	6,353,689	3,269,450	2,571,258	1,991,162	3,026,170	2,532,003	1,984,055	1,410,472	660,134	240,399	73,397,173
	49.23%	18.02%	8.66%	4.45%	3.50%	2.71%	4.12%	3.45%	2.70%	1.92%	0.90%	0.33%	100.00%
FY02	39,035,873	13,548,988	6,430,994	3,306,541	2,652,451	1,948,039	2,973,143	2,589,328	1,977,741	1,388,677	655,327	120,727	76,627,829
	50.94%	17.68%	8.39%	4.32%	3.46%	2.54%	3.88%	3.38%	2.58%	1.81%	0.86%	0.16%	100.00%
FY03	36,285,370	13,601,441	6,809,909	3,420,590	2,661,214	1,930,548	2,958,230	2,394,273	2,034,325	1,450,601	694,525	189,044	74,430,070
	48.75%	18.27%	9.15%	4.60%	3.58%	2.59%	3.97%	3.22%	2.73%	1.95%	0.93%	0.25%	100.00%
FY04 Orig	35,663,836	13,772,994	7,385,256	3,549,284	2,698,815	2,027,419	3,240,800	2,577,602	2,140,603	1,183,816	678,690	126,521	75,045,636
	47.52%	18.35%	9.84%	4.73%	3.60%	2.70%	4.32%	3.43%	2.85%	1.58%	0.90%	0.17%	100.00%
FY04 Rsvd	35,814,552	14,157,039	7,653,294	3,610,638	2,832,930	1,797,873	3,134,465	2,745,742	1,998,154	1,114,173	682,533	126,521	75,667,914
	47.33%	18.71%	10.11%	4.77%	3.74%	2.38%	4.14%	3.63%	2.64%	1.47%	0.90%	0.17%	100.00%
FY05 Orig	40,032,356	14,741,801	8,203,290	3,433,673	2,814,553	1,813,424	3,294,928	2,823,925	2,163,173	1,235,219	707,015	-	81,263,357
	51.95%	19.13%	10.64%	4.46%	3.65%	2.35%	4.28%	3.66%	2.81%	1.60%	0.92%	0.00%	100.00%
Change from Rev	4,217,804	584,762	549,996	(176,965)	(18,377)	15,551	160,463	78,183	165,019	121,046	24,482	(126,521)	5,595,443
Change %	11.78%	4.13%	7.19%	-4.90%	-0.65%	0.86%	5.12%	2.85%	8.26%	10.86%	3.59%	-100.00%	7.39%

	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03 ^[1]	FY04 ^[2]	FY05 ^[3]
ADM*	9,589.00	9,486.05	10,144.00	10,280.70	10,341.96	10,376.84	10,181.60	9,982.41	9,946.74	9,799.38	9,632.00	9,467.00	9,230.00
Total Units	894.94	930.94	949.34	957.5	948.18	950.77							^[4]
Local \$	\$26,240,523	\$26,531,349	\$26,666,240	\$27,528,276	\$27,700,002	\$28,192,268	\$29,557,542	\$30,169,037	\$29,980,730	\$32,718,694	\$31,658,697	\$33,022,057	\$35,927,984
Local \$ Per ADM	\$2,737	\$2,797	\$2,629	\$2,678	\$2,678	\$2,717	\$2,903	\$3,022	\$3,014	\$3,339	\$3,287	\$3,488	\$3,893
State \$	\$40,710,911	\$43,121,551	\$44,428,219	\$44,406,196	\$43,544,162	\$43,515,941	\$43,047,377	\$43,385,383	\$42,536,731	\$43,863,496	\$43,992,698	\$42,370,857	\$45,060,373
State \$ Per ADM	\$4,246	\$4,546	\$4,380	\$4,319	\$4,210	\$4,194	\$4,228	\$4,346	\$4,276	\$4,476	\$4,567	\$4,476	\$4,882
Federal \$	\$143,985	\$72,202	\$139,321	\$30,056	\$123,294	\$167,021	\$134,029	\$136,059	\$211,710	\$136,060	\$279,021	\$275,000	\$275,000
Federal \$ Per ADM	\$15	\$8	\$14	\$3	\$12	\$16	\$13	\$14	\$21	\$14	\$29	\$29	\$30
Revenue \$	\$67,095,419	\$69,725,102	\$71,233,780	\$71,964,528	\$71,367,458	\$71,875,230	\$72,738,948	\$73,690,479	\$72,729,171	\$76,718,250	\$75,930,416	\$75,667,914	\$81,263,357
Revenue \$ Per ADM	\$6,997	\$7,350	\$7,022	\$7,000	\$6,901	\$6,927	\$7,144	\$7,382	\$7,312	\$7,829	\$7,883	\$7,993	\$8,804
Expended \$	\$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	\$76,718,250	\$74,430,070	\$75,667,914	\$81,263,357
Expended \$ Per ADM	\$6,770	\$7,182	\$7,198	\$7,035	\$6,977	\$6,931	\$7,170	\$7,366	\$7,379	\$7,829	\$7,727	\$7,993	\$8,804

* Average Daily Membership

^[1]

Data from FY03 CAFR

^[2]

Data from Pg All Govt Rev/Expend

[\[3\]](#)

Data from All Govt Rev/Expend

[\[4\]](#)

Patrick Hickey:

This is a graphic representation of the data on the Revenue & Expenditure worksheet

Anchorage Consumer's Price Index (CPI)

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1972	43.40	1.10	0.03	1988	108.60	0.40	0.37%
1973	45.30	1.90	4.38%	1989	111.70	3.10	2.85%
1974	50.20	4.90	10.82%	1990	118.60	6.90	6.18%
1975	57.10	6.90	13.75%	1991	124.00	5.40	4.55%
1976	61.50	4.40	7.71%	1992	128.20	4.20	3.39%
1977	65.60	4.10	6.67%	1993	132.20	4.00	3.12%
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%
1987	108.20	0.40	0.37%	2003	162.50	4.30	2.72%



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

Fiscal Year	Local Government Grants	Federal Grants	State Grants	Other Revenue	Total
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
2002-03	30,618,860	279,021	43,992,698	1,039,837	75,930,416

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
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
2002-03	6.50	26,335,138	25,961,629	98.58	494,560	26,456,189	100.46	1,268,326	4.82

* 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 taxing authority.

Kenai Peninsula Borough School District

Property Tax Rates and Tax Levies – Direct and Overlapping Governments Last Ten Fiscal Years (Unaudited)

TAX RATES (MILLS)									
Fiscal Year	Borough	City of Homer	City of Kenai	City of Seldovia	City of Seward	City of Seward (Special)	City of Kachemak*	City of Soldotna	
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	
2002-03	6.50	5.0	3.5	7.25	3.12	3.12	1.0	1.65	
TAX LEVIES									
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	
2002-03	26,335,138	1,568,242	1,326,864	145,062	639,379	28,004	28,401	469,792	

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 are payable when billed. Payment in full is due on or before October 15 and becomes delinquent thereafter. At the option of the taxpayer, taxes may be paid in two equal installments. If the taxpayer elects this option, the first one-half of the taxes payable must be paid on or before September 15. The second one-half taxes then become due on or before November 15 and become delinquent thereafter. If the first one-half of the taxes payable are not paid by September 15, payment of taxes in full becomes due on or before October 15. Late payment penalty of 5% of the taxes due shall be added to all delinquent taxes on the day they become delinquent and an additional penalty of 5% of the taxes due shall be added to any tax more than 30 days delinquent. Interest shall be calculated at 10% per year from the date that the taxes would have ordinarily come due.

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.

Number of Tax Accounts Last Ten Fiscal Years

Fiscal Year	Real Property	Oil Related	Personal Property	Sales Tax	Total
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
2002-03	60,515	146	3,468	6,917	71,046

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.

**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
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	2,447,973,674	590,418,943	356,662,912	3,395,055,516	69,549
1998-99	2,581,288,351	512,562,050	251,714,649	3,345,565,050	68,344
1999-00	2,725,427,521	452,600,420	177,918,737	3,355,946,678	67,536
2000-01	2,882,006,362	462,171,190	205,021,367	3,549,198,919	70,722
2001-02	2,920,015,563	601,141,730	207,615,650	3,728,772,743	72,846
2002-03	3,126,181,999	619,755,320	211,236,646	3,957,173,965	75,545

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.

**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>
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	51,187	9,799	3,728,772,743	13,409,000	.36%	270	1,368
2002-03	52,382	9632	3,957,173,965	17,874,000	.45%	341	1,856

* 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.

**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)
1993-94	11,085,000	5,431,351	16,516,351	110,139,178	15.00
1994-95	9,505,000	4,778,676	14,283,675	113,708,646	12.56
1995-96	7,110,000	4,153,011	11,263,011	111,971,265	10.06
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	116,558,089	11.01
1999-00	10,730,000	2,100,391	12,830,391	120,520,131	10.65
2000-01	10,855,000	1,283,882	12,138,882	122,897,538	9.88
2001-02	2,480,000	836,801	3,316,801	120,009,199	2.76
2002-03	2,575,000	661,595	3,236,595	123,057,279	2.63

* 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.

Kenai Peninsula Borough School District

General Obligation Bonds

Issued School Bonds: School bonds were issued for the construction of public schools in the Borough. Bonds are paid from the General Fund through the levy of property taxes, plus funding from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures for school bonds approved by the voters after June 30, 1983.

The 1994 school board issue is non-reimbursable by the State of Alaska as it is to be used as matching funds for a state grant. These bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 1994 election provided for general obligation bond debt to be issued in the amount of \$11,735,000 for construction of the West Homer Elementary School. Bonds dated 5/10/95 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

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

	Beginning Balance July 1, 2002	Reductions	Additions	Ending Balance June 30, 2003	Due Within One Year
Areawide School Bonds	\$ 12,689,000	\$ 2,225,000	-	\$ 10,464,000	\$2,300,000

A summary by issuance date:

	Date of Issue	Issued	Amount Reimbursable from the State of Alaska Dept. Of Educ.	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2003
School Bonds	12/12/00	\$ 7,429,000	70%	4.75 - 5.00	2002 - 2011	\$740,000 to 769,000	\$5,949,000
	04/01/94	1,640,000	0%	4.00 - 6.50	1994 - 2004	\$135,000 to \$200,000	200,000
	05/01/95	11,735,000	70%	4.50 - 7.00	1996 - 2005	\$565,000 to \$1,520,000	4,315,000
Total School Bonds		\$ 20,804,000					\$10,464,000

A summary debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2003-04	\$ 2,300,000	\$ 519,930	\$ 2,819,930
	2004-05	2,175,000	400,252	2,575,252
	2005-06	2,260,000	273,875	2,533,875
	2006-07	740,000	185,525	925,525
	2007-08	740,000	149,450	889,450
	Out Years	<u>2,249,000</u>	<u>226,350</u>	<u>2,475,350</u>
Total School Bonds		<u>\$ 10,464,000</u>	<u>\$ 1,755,382</u>	<u>\$ 12,219,382</u>

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.

**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
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
2002-03	9,632	(1.7)	3,957,173,965	6.1	410,836

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.

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
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	(0.02)	10,342	6,976	(0.7)
1997-98	71,918,003	(0.03)	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
2002-03	74,430,070	(0.02)	9632	7,727	0.01

**Average Pupil/Teacher Ratio
Last Ten Fiscal Years**

Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
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
2002-03	694.00	9,632	13.88

Kenai Peninsula Borough School District

2004-2005 Budget Review Committee

District Administration:

Donna Peterson, Superintendent
Melody Douglas, Chief Financial Officer
Sam Stewart, Assistant Superintendent
Gary Whiteley, Assistant Superintendent
Tim Peterson, Director Human Resources
Laurie Olson, Accountant

School Board:

Sunni Hilts
Marty Anderson
Debbie Brown

KPAA:

Paul Kubena
Erling Hofseth

KPEA:

Tim Whip
Teresa Zinck

KPESA:

Justin "Buck" George
Patty Rich

Borough Assembly:

Dan Chay
Paul Fischer

Student Representative:

Randi Hall, Ninilchik School
Patrick Tilbury, Ninilchik School

Community Members:

Barbara Blakeley
Debbie Boyle
Sharon Brower
Christine Carlson
Gene Dyson
Jeff Fox
Jennie Hammond
Tony Lewis
Susan Matthews
Tracey Tillion

School	K	1	2	3	4	5	6	7	8	9	10	11	12	ADMK-1K-22-3K-33-44-64-85-6	K-67-89-127-12	PRIN	AP	TEACHERS	TEACHERS	COUNS	LIB	EL SPEC.	EL SPEC.	A.D.	CONTENT SPECIALIST	Staff With Staff W/O Admin.	Admin.													
HIGH SCHOOL/ MIDDLE SCHOOL > 100															I/SCHOOL	.5 IF 300-350 1.0 IF >350	1:24.5	ROUNDED	1.0 IF<=400 2.0 IF>400	.5 IF<=400 1.0 IF>400	N/A	ROUNDED ONLY	HIGH SCHL IF>250	.5	N/A															
Homer High															115 133 106 95	449 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 449 449	1.00	1.00	18.33	18.50	2.00	1.00						0.50	24.00	22.00										
Homer Middle															112 123	235 0 0 0 0 0 0 0 0 0 235 0 0 235 0 235	1.00	0.00	9.59	9.50	1.00	0.50									12.00	11.00								
Kenai Central High															122 146 124 128	520 0 0 0 0 0 0 0 0 0 0 0 520 520	1.00	1.00	21.22	21.00	2.00	1.00						0.50	26.50	24.50										
Kenai Middle															107 130 117	354 0 0 0 0 0 0 0 0 107 354 107 107 354 0 354	1.00	1.00	14.45	14.50	1.00	0.50									18.00	16.00								
Nikiski Middle/Sr.															55 78 74 72 66 73	418 0 0 0 0 0 0 0 0 133 0 0 133 285 418	1.00	1.00	17.06	17.00	2.00	1.00						0.50	22.50	20.50										
Seward High															64 63 51 66	244 0 0 0 0 0 0 0 0 0 0 0 244 244	1.00	0.00	9.96	10.00	1.00	0.50						0.00	12.50	11.50										
Seward Middle															56 62	118 0 0 0 0 0 0 0 0 118 0 0 118 0 118	1.00	0.00	4.82	5.00	1.00	0.50								7.50	6.50									
Skyview High															136 136 142 130	544 0 0 0 0 0 0 0 0 0 0 0 544 544	1.00	1.00	22.20	22.00	2.00	1.00						0.50	27.50	25.50										
Soldotna High															136 152 139 108	535 0 0 0 0 0 0 0 0 0 0 0 535 535	1.00	1.00	21.84	22.00	2.00	1.00						0.50	27.50	25.50										
Sold Middle															280 266	546 0 0 0 0 0 0 0 0 546 0 0 546 0 546	1.00	1.00	22.29	22.00	2.00	1.00								27.00	25.00									
ELEMENTARY SCHOOLS K-6 >200															I/SCHOOL	N/A	1:24 4-6 1:29	ROUNDED	N/A	N/A	ADM	.5 PER 75 Minimum 1.5	ROUNDED	N/A	N/A															
K-Beach															52 55 66 57 53 56 72	411 107 173 123 230 110 181 181 128 411 0 0 0	1.00		15.82	16.00											19.50	18.50								
Mt. View															85 108 116	309 0 0 85 85 193 224 224 116 309 0 0 0	1.00		11.27	11.00												14.00	13.00							
Nikiski North Star															37 37 57 38 64 71 74	378 74 131 95 169 102 209 209 145 378 0 0 0	1.00		14.25	14.00													17.50	16.50						
Paul Banks															60 58 84 0 0 0 0	202 118 202 84 202 0 0 0 0 202 0 0 0	1.00		8.42	8.50													11.00	10.00						
Redoubt															50 42 61 53 54 58 59	377 92 153 114 206 107 171 171 117 377 0 0 0	1.00		14.48	14.50														18.00	17.00					
Sears															110 57 67	234 167 234 67 234 0 0 0 0 234 0 0 0	1.00		9.75	9.50													12.00	11.00						
Seward El.															43 41 50 37 47 40 43	301 84 134 87 171 84 130 130 83 301 0 0 0	1.00		11.61	11.50														14.50	13.50					
Sold. El.															51 30 32 33 40 39 54	279 81 113 65 146 73 133 133 93 279 0 0 0	1.00		10.67	10.50															13.50	12.50				
West Homer El															60 63 66 65	254 0 0 60 60 123 194 194 131 254 0 0 0	1.00		9.19	9.00														11.50	10.50					
SMALL SCHOOLS <200															TEACHING OR REGIONAL	N/A	1:19 IF ADM <100 IF ADM 100-200 1.0 minimum	ROUNDED	N/A	N/A	0 IF ADM <=100 ADM >100	1.0 IF	ROUNDED	N/A	N/A	.5 IF 9-12 > 24 IF 9-12 > 49														
Chapman															15 22 17 13 13 15 22 13 16 0 0 0 0	146 37 54 30 67 26 50 79 37 117 29 0 29	0.50		6.08	6.00														7.50	7.00					
Cooper L															2 1 2 2 2 2 1 2 0 0 0 0 0 0	14 3 5 4 7 4 5 7 3 12 2 0 2	0.30		1.00	1.00														1.30	1.00					
Hope															2 2 1 1 2 1 3 4 2 0 3 1 0 0	22 4 5 2 6 3 6 12 4 12 6 4 10	0.30		1.16	1.00															1.30	1.00				
K. Selo															7 7 10 9 6 10 5 7 8 7 3 5 1	85 14 24 19 33 15 21 36 15 54 15 16 31	0.50		4.47	4.50															5.00	4.50				
McNeil Can															17 21 21 14 10 13 15	111 38 59 35 73 24 38 38 28 111 0 0 0	0.50		4.63	4.50																6.00	5.50			
Moose Pass															4 4 3 3 6 4 5 2 4 0 0 0 0	35 8 11 6 14 9 15 21 9 29 6 0 6	0.40		1.84	2.00															2.40	2.00				
Nanwalek															4 3 7 7 3 4 9 5 6 4 6 2 4	64 7 14 14 21 10 16 27 13 37 11 16 27	0.50		3.37	3.50																4.00	3.50			
Nikolaevsk															6 6 6 7 5 3 4 8 8 7 12 7 9	88 12 18 13 25 12 12 28 7 37 16 35 51	0.50		4.63	4.50																	5.50	5.00		
Nimlichik															7 10 2 5 9 13 12 20 15 29 15 17 15	169 17 19 7 24 14 34 69 25 58 35 76 111	1.00		7.04	7.00																	10.00	9.00		
Pt. Graham															2 2 1 2 2 2 3 0 7 6 2 0 0 0	29 4 5 3 7 4 7 14 5 14 7 8 15	0.50		1.53	1.50																2.00	1.50			
Razdolna															4 5 2 4 2 4 5 2 4 2 2 3 0	39 9 11 6 15 6 11 17 9 26 6 7 13	0.40		2.05	2.00																	2.40	2.00		
Sterling															24 22 24 14 29 27 36	176 46 70 38 84 43 92 92 63 176 0 0 0	0.50		7.33	7.50																	9.00	8.50		
S.B. Engl.															6 8 3 3 2 2 1 9 7 4 10 8 3	66 14 17 6 20 5 5 21 3 25 16 25 41	0.50		3.47	3.50																		4.50	4.00	
Tebughna															7 3 3 6 3 4 4 5 6 1 4 0 0	46 10 13 9 19 9 11 22 8 30 11 5 16	0.50		2.42	2.50																		3.00	2.50	
Tustumena															21 18 20 29 31 30 26	175 39 59 49 88 60 87 87 56 175 0 0 0	0.50		7.29	7.00																		8.50	8.00	
Voznesenka															4 5 13 10 11 14 11 8 12 13 12 14 9	136 9 22 23 32 21 36 56 25 68 20 48 68	0.60		5.67	5.50																			7.60	7.00
PROGRAMS															TEACHING OR REGIONAL	N/A	ALLOCATION	N/A	N/A	N/A	N/A	N/A	N/A																	
Homer Flex															6 11 15 18	50 0 0 0 0 0 0 0 0 0 0 0 50 50	1.00			2.75														3.75	2.75					
Kenai Alt															17 24 21 23	85 0 0 0 0 0 0 0 0 0 0 0 85 85	1.00			4.75														5.75	4.75					
Kenai Youth Facility															1 1 2 2 2 2	10 0 0 0 0 0 0 0 2 0 0 2 8 10	0.00			1.00														1.00	1.00					
Spring Creek															20 10 13 12	55 0 0 0 0 0 0 0 0 0 0 0 55 55	1.00			3.00														4.00	3.00					
Connections															33 41 38 25 34 32 23 34 51 52 31 54 52	500 74 112 63 137 59 89 174 55 226 85 189 274	1.00		5.88	6.00																			7.00	6.00
TOTALS															568 500 590 517 599 626 659 753 793 817 849 790 748	8809	31.00	7.00	337.08	347.00	16.00	8.00	24.30	24.00	2.50	2.50	438.00	400.00												

8809

IF .3 OR <= .00
IF BETWEEN .31 AND .79 = .50
IF .80 OR >= 1.00

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

Loc	School or Department	FY98	FY99	FY00	FY01	FY02	FY03	Current	Projected	Change
		Actual	Actual	Actual	Actual	Actual	Actual	FY04 Budget	FY05 Budget	FY04 Actual To FY05
65	Aurora Borealis Charter School	4.97	6.13	6.00	7.51	9.13	11.38	13.76	14.26	0.50
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	12.73	(1.12)
80	Connections/Alternative Programs	1.50	1.00	2.00	11.50	11.40	11.40	11.50	12.00	0.50
32	Cooper Landing School	4.53	4.53	4.66	4.12	4.42	3.99	3.20	2.60	(0.60)
68	Fireweed Academy Charter School	2.44	2.44	3.51	3.68	3.69	3.19	3.19	3.19	-
66	Homer Flex School	2.25	2.75	3.05	5.00	5.30	5.49	4.99	5.74	0.75
06	Homer High School	52.95	52.60	50.39	49.69	49.29	49.17	44.96	43.02	(1.94)
13	Homer Middle School	24.88	22.50	22.38	20.99	21.10	20.55	20.37	19.87	(0.50)
35	Hope Elementary/High School	3.98	3.98	3.98	3.63	3.73	2.84	2.69	2.35	(0.34)
56	Kachemak Selo Elementary/High School	7.27	7.27	7.30	7.02	7.12	8.12	8.60	8.10	(0.50)
63	Kaleidoscope Charter School	-	-	-	-	-	-	-	5.73	5.73
48	K-Beach Elementary School	33.52	34.28	36.16	35.88	36.16	33.90	33.08	32.58	(0.50)
67	Kenai Alternative School	3.25	3.75	4.90	8.00	7.62	7.68	7.67	7.92	0.25
07	Kenai Central High School	47.44	48.39	47.51	49.15	48.40	47.93	45.75	44.26	(1.49)
11	Kenai Middle School	42.14	43.21	42.40	37.39	36.64	33.08	29.45	27.95	(1.50)
15	Kenai Youth Facility	-	-	-	-	-	-	1.00	1.00	-
47	McNeil Canyon Elementary School	16.59	13.64	13.69	13.19	11.86	11.14	10.67	10.55	(0.12)
64	Montessori Charter School	-	-	-	-	-	2.50	6.41	7.16	0.75
37	Moose Pass Elementary School	5.00	5.00	5.50	5.25	5.29	5.30	4.95	3.95	(1.00)
51	Mountain View Elementary School	32.80	31.78	30.90	31.62	29.90	27.01	24.57	23.63	(0.94)
34	Nanwalek Elementary/High School	7.82	8.26	8.64	7.64	8.75	9.03	7.58	7.58	-
39	Nikiski Elementary School	23.48	22.50	18.88	19.64	17.91	18.35	17.73	-	(17.73)
10	Nikiski Middle/Senior High School	48.14	48.76	49.76	45.39	45.24	44.36	40.91	37.66	(3.25)
52	Nikiski North Star Elementary School	23.62	22.89	22.02	19.94	18.91	19.55	16.24	29.21	12.97
38	Nikolaevsk Elementary/High School	19.15	19.15	18.15	17.65	16.90	16.02	12.34	11.09	(1.25)
02	Ninilchik Elementary/High School	23.00	22.25	21.75	19.75	19.75	19.55	16.80	17.24	0.44
33	Paul Banks Elementary School	24.12	21.76	22.14	21.64	22.47	22.09	21.02	21.52	0.50
40	Port Graham Elementary/High School	5.75	6.01	6.25	5.50	5.55	5.52	5.11	4.27	(0.84)
49	Razdolna Elementary/High School	3.76	4.76	3.81	4.26	4.71	4.71	3.72	4.22	0.50
46	Redoubt Elementary School	32.89	33.14	31.38	31.88	31.60	32.14	31.14	29.64	(1.50)
41	Sears Elementary School	32.10	29.64	28.71	27.77	28.77	25.64	24.90	25.40	0.50
42	Seward Elementary School	29.38	28.88	29.38	29.51	31.18	30.15	29.50	27.00	(2.50)
08	Seward High School	46.87	45.81	44.48	41.72	31.00	28.03	25.53	23.28	(2.25)
14	Seward Middle	-	-	-	-	12.35	15.57	13.63	12.88	(0.75)
05	Skyview High School	55.61	55.71	53.34	51.91	52.69	53.63	48.53	44.98	(3.55)

Kenai Peninsula Borough School District

General Fund - Staffing in FTE's

Loc	School or Department	FY98	FY99	FY00	FY01	FY02	FY03	Current	Projected	Change
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>FY04 Actual To FY05</u>
43	Soldotna Elementary School	34.00	33.75	32.56	27.05	26.77	25.64	24.22	25.22	1.00
09	Soldotna High School	57.53	56.01	55.41	55.16	54.53	54.70	48.11	48.66	0.55
12	Soldotna Middle School	54.40	54.78	54.40	50.78	49.35	47.52	43.40	43.90	0.50
04	Spring Creek High School	-	-	-	5.09	6.25	5.94	3.00	4.50	1.50
44	Sterling Elementary School	24.26	25.70	23.76	21.83	19.82	17.32	15.66	14.16	(1.50)
03	Susan B. English School	10.75	12.00	10.50	10.70	10.75	10.13	9.45	9.45	-
01	Tebughna School	5.32	6.16	6.13	6.13	6.05	6.30	6.30	5.30	(1.00)
45	Tustumena Elementary School	21.70	22.09	20.95	20.83	19.99	18.97	16.26	15.26	(1.00)
53	Voznesenka Elementary/High School	11.26	10.76	11.64	14.64	14.72	15.22	16.13	14.63	(1.50)
50	West Homer Elementary School	25.38	25.53	25.62	25.64	25.71	25.64	23.14	21.64	(1.50)
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	3.00	3.00	2.00	3.00	3.00	2.00	2.00	2.00	-
72	Assistant Superintendent Admin Svcs	3.00	1.92	1.92	1.92	1.50	1.50	2.00	2.00	-
73	Assistant Superintendent Instruction	2.00	2.25	2.25	2.25	2.00	2.00	1.50	1.50	-
74	Fiscal Services	2.00	6.00	6.00	6.00	7.50	7.50	7.50	7.50	-
75	Planning and Operations	7.50	-	-	2.00	2.00	2.00	2.00	2.00	-
76	Purchasing and Warehouse	12.15	11.15	11.15	8.65	8.15	8.15	7.50	5.50	(2.00)
77	Human Resources	5.50	8.15	5.50	4.50	5.00	6.00	6.00	6.00	-
78	Information Services	6.00	6.00	7.00	9.75	10.00	11.75	11.75	11.75	-
80	Alternative Programs/Correspondence	-	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	10.16	10.14	(0.02)
81	Special Services Support Services	30.25	35.21	36.01	35.01	34.01	40.50	34.98	34.98	-
81	Special Services - Quest	4.14	6.12	6.50	10.64	10.52	6.00	6.00	8.00	2.00
82	Director Technology	2.00	2.00	2.00	-	-	-	-	-	-
83	Districtwide Instruction	2.70	7.45	5.95	6.95	5.95	10.45	6.45	5.50	(0.95)
84	Curriculum/Assessment*	5.95	2.00	3.00	4.00	5.90	2.00	5.50	5.50	-
85	Director Assessment	10.15	2.00	3.00	3.00	4.25	4.00	-	-	-
86	Media Center	3.00	3.00	2.50	2.50	3.00	3.00	2.00	1.50	(0.50)
87	Nursing Services	6.49	2.38	1.38	1.38	1.38	1.75	1.86	1.86	-
92	Grants - Instruction	-	0.25	0.50	7.65	7.53	7.22	7.27	8.28	1.01
96	Unallocated	10.67	1.62	3.63	5.70	7.49	5.98	14.55	18.89	4.34
TOTALS		<u>1,055.32</u>	<u>1,040.79</u>	<u>1,023.54</u>	<u>1,013.82</u>	<u>1,015.43</u>	<u>1,001.05</u>	<u>940.53</u>	<u>920.68</u>	<u>(19.85)</u>

* Curriculum and Assessment combined in FY04

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

	Budget											
	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05
Support Staff												
C/O Administrators	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
Aides	94.82	104.18	114.65	114.94	107.12	124.55	125.27	126.24	128.26	127.83	127.95	128.29
Secretaries	90.72	94.35	91.51	92.00	95.44	97.78	96.94	94.63	90.69	88.94	88.00	81.75
Custodians	112.08	113.53	110.28	98.71	99.77	99.29	100.29	103.61	103.10	102.73	88.75	85.63
Food Service	39.34	39.34	47.36	46.19	46.06	41.04	42.12	41.07	42.07	41.88	42.01	42.07
Warehouse	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00
Data Processing	4.00	4.00	4.00	4.00	4.00	5.00	6.00	8.00	10.75	12.75	12.75	12.75
Other Support	24.97	29.46	20.31	31.21	31.09	34.69	44.15	39.16	41.16	41.58	37.73	35.54
Total Support Staff	374.93	393.86	397.11	396.05	392.48	411.35	423.77	421.71	425.03	423.71	405.19	392.03
Certificated Staff												
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	7.00
Principals/Asst Principals	34.00	35.50	37.00	35.50	35.00	35.00	35.00	34.00	34.00	34.00	34.35	31.35
Classroom Teachers	508.10	524.90	523.50	522.47	534.44	525.25	518.92	507.28	518.49	513.59	462.57	469.60
Special Education Teachers	133.60	131.54	129.86	129.70	131.31	131.41	130.83	134.47	133.58	139.02	141.27	133.50
Other Certified Staff	43.93	44.79	44.25	41.18	42.75	44.49	47.99	49.42	39.96	41.75	39.75	34.00
Total Certificated Staff	729.65	746.75	744.61	738.85	753.50	746.15	741.74	734.17	735.03	737.36	686.94	675.45
Total Staff	1,104.58	1,140.61	1,141.72	1,134.90	1,145.98	1,157.50	1,165.51	1,155.88	1,160.06	1,161.07	1,092.13	1,067.48

School	Enrollment				Funding			
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total
Aurora Borealis Charter *	145	35	-	180	\$ -	\$ -	\$ -	\$ -
Chapman	117	29	-	146	9,360	2,813	-	12,173
Connections **	303	113	251	667	-	-	-	-
Cooper Landing	12	2	-	14	1,128	218	-	1,346
Fireweed Academy Charter *	32	-	-	32	-	-	-	-
Homer Flex	-	-	50	50	-	-	6,400	6,400
Homer High	-	-	478	478	-	-	54,970	54,970
Homer Middle	-	235	-	235	-	22,795	-	22,795
Hope	12	6	4	22	1,128	654	512	2,294
Kachemak Selo	54	15	16	85	4,644	1,545	1,936	8,125
K-Beach Elementary	411	-	-	411	32,880	-	-	32,880
Kenai Alternative	-	-	85	85	-	-	10,285	10,285
Kenai Central	-	-	520	520	-	-	59,800	59,800
Kenai Middle	107	247	-	354	8,560	23,959	-	32,519
Kenai Youth Facility	-	-	10	10	-	-	1,280	1,280
McNeil Canyon	111	-	-	111	8,880	-	-	8,880
Montesorri Charter *	90	-	-	90	-	-	-	-
Moose Pass	29	6	-	35	2,726	654	-	3,380
Mountain View	327	-	-	327	26,160	-	-	26,160
Nanwalek	37	11	16	64	3,589	1,276	2,192	7,057
Nikiski Jr/Sr. High	-	133	314	447	-	12,901	36,110	49,011
Nikiski North Star	378	-	-	378	30,240	-	-	30,240
Nikolaevsk	37	16	35	88	3,182	1,648	4,235	9,065
Ninilchik	58	35	76	169	4,640	3,395	8,740	16,775
Paul Banks	202	-	-	202	16,160	-	-	16,160
Port Graham	14	7	8	29	1,358	812	1,096	3,266
Razdolna	26	6	7	39	2,444	654	896	3,994
Redoubt Elementary	377	-	-	377	30,160	-	-	30,160
Sears Elementary	291	-	-	291	23,280	-	-	23,280
Seward Elementary	301	-	-	301	24,080	-	-	24,080
Seward High	-	-	269	269	-	-	30,935	30,935
Seward Middle	-	118	-	118	-	11,446	-	11,446
Skyview High	-	-	568	568	-	-	65,320	65,320
Soldotna Elementary	279	-	-	279	22,320	-	-	22,320
Soldotna High	-	-	535	535	-	-	61,525	61,525
Soldotna Middle	-	546	-	546	-	52,962	-	52,962
Spring Creek	-	-	55	55	-	-	6,655	6,655
Sterling Elementary	176	-	-	176	14,080	-	-	14,080
Susan B. English	25	16	25	66	2,425	1,856	3,425	7,706
Tebughna	30	11	5	46	2,910	1,276	685	4,871
Tustumena	175	-	-	175	14,000	-	-	14,000
Voznesenka	68	20	48	136	5,440	1,940	5,520	12,900
West Homer	254	-	-	254	20,320	-	-	20,320
TOTAL	4,478	1,607	3,375	9,460	\$ 316,094	\$ 142,804	\$ 362,517	\$ 821,415

* Charter schools budgets are not tied to the supply formula.

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

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-			-		0.09	\$ -
Chapman	25,348	2	1,840	27,188		0.09	2,447
Connections	-		-	-		-	-
Cooper Landing	8,324	1	920	9,244		0.09	832
Fireweed Academy Charter *	-	1	920	920		0.09	-
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	1	920	86,396		0.11	9,504
Kenai Youth Facility	-		-	-		-	-
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 Jr/Sr	117,504	2	1,840	119,344	Intermediate	0.11	16,128
Nikiski North Star	50,000		-	50,000		0.09	4,500
Nikolaevsk	24,282		-	24,282		0.11	2,671
Ninilchik	55,277		-	55,277		0.13	7,186
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 High	75,373		-	75,373	Small	0.13	11,798
Seward Middle	47,388		-	47,388		0.11	5,213
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	7	6,440	91,195		0.11	10,031
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>1,908,703</u>	<u>30</u>	<u>27,600</u>	<u>1,936,303</u>			<u>\$233,294</u>

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

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

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.012 per copy Budget	-5101 Object Copier Purchase	Total Per Location
65	Aurora Borealis Charter *	180	-	-	-	-	-
31	Chapman	146	21,900	262,800	3,154	2,677	5,831
81	Connections	667	100,050	1,200,600	14,407	796	15,203
32	Cooper Landing	14	2,100	25,200	302	614	916
68	Fireweed Academy Charter *	32	-	-	-	-	-
66	Homer Flex	50	7,500	90,000	1,080	607	1,687
06	Homer High	478	71,700	860,400	10,325	9,892	20,217
13	Homer Middle	235	35,250	423,000	5,076	4,215	9,291
35	Hope	22	3,300	39,600	475	219	694
56	Kachemak Selo	85	12,750	153,000	1,836	946	2,782
48	K-Beach	411	61,650	739,800	8,878	4,822	13,700
67	Kenai Alternative	85	12,750	153,000	1,836	710	2,546
07	Kenai Central	520	78,000	936,000	11,232	9,539	20,771
11	Kenai Middle	354	53,100	637,200	7,646	5,443	13,089
15	Kenai Youth Facility	10	1,500	18,000	216	-	216
47	McNeil Canyon	111	16,650	199,800	2,398	2,179	4,577
64	Montessori Charter *	90	-	-	-	-	-
38	Moose Pass	35	5,250	63,000	756	892	1,648
51	Mountain View	327	49,050	588,600	7,063	5,071	12,134
34	Nanwalek	64	9,600	115,200	1,382	754	2,136
10	Nikiski Jr/Sr	447	67,050	804,600	9,655	7,048	16,703
52	Nikiski North Star	378	56,700	680,400	8,165	3,502	11,667
38	Nikolaevsk	88	13,200	158,400	1,901	1,217	3,118
02	Ninilchik	169	25,350	304,200	3,650	2,579	6,229
33	Paul Banks	202	30,300	363,600	4,363	2,961	7,324
40	Port Graham	29	4,350	52,200	626	978	1,604
49	Razdolna	39	5,850	70,200	842	246	1,088
46	Redoubt	377	56,550	678,600	8,143	5,742	13,885
41	Sears	291	43,650	523,800	6,286	5,718	12,004
42	Seward Elem	301	45,150	541,800	6,502	4,745	11,247
08	Seward High	269	40,350	484,200	5,810	2,927	8,737
14	Seward Middle	118	17,700	212,400	2,549	2,160	4,709
05	Skyview	568	85,200	1,022,400	12,269	8,765	21,034
43	Soldotna Elem	279	41,850	502,200	6,026	5,262	11,288
09	Soldotna High	535	80,250	963,000	11,556	4,361	15,917
12	Soldotna Middle	546	81,900	982,800	11,794	6,392	18,186
04	Spring Creek	55	8,250	99,000	1,188	444	1,632
44	Sterling	176	26,400	316,800	3,802	4,653	8,455
03	Susan B English	66	9,900	118,800	1,426	898	2,324
01	Tebughna	46	6,900	82,800	994	494	1,488
45	Tustumena	175	26,250	315,000	3,780	3,293	7,073
53	Voznesenka	136	20,400	244,800	2,938	1,801	4,739
50	West Homer	254	38,100	457,200	5,486	2,514	8,000
	Total	9,460	1,373,700	16,484,400	197,813	128,076	325,889

* Charter schools budgets are not tied to the copy allocation formulas.

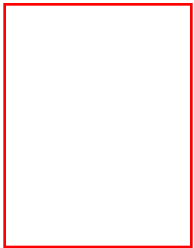
**Kenai Peninsula Borough School District
2004-05 Budget
Capital Spending and Major Projects**

The summer of 2003 saw the initiation and/or completion of the following major projects that were either bonded by the voters of the Kenai Peninsula Borough and approved by the State Legislature and the Department of Education and Early Development, or funded by the Kenai Peninsula Borough with the approval of the local Board of Education and Borough Assembly.

Projects: Nanwalek ADA lift, Nikolaevsk septic system design and construction, Nikolaevsk front-entry roof design and construction, Seward Middle School code review, Skyview water building, new hallway tiling in Kenai Central High School and Soldotna High School, new carpet at K-Beach, North Star and Sterling Elementary Schools, refurbish exterior of Homer High School, remodeled home economics room at Kenai Alternative School, gym floor restoration at Soldotna High School, ballast and lamp upgrades at K-Beach, Homer High, Nanwalek, Paul Banks, Redoubt, Soldotna Middle, Seward High main and upper gyms, Nikolaevsk and Tustumena Schools, ADA upgrades in nurse's office at Soldotna Middle, asbestos abatement at Kenai Central High, Soldotna High, Tebughna, and Kenai Middle, installed catwalk system in fan room of Skyview High, replaced expansion tank bladder at Nikiski Middle/High, Kenai Middle fire alarm design and construction, Nanwalek roof design, Ninilchik pool renovation, Seward Middle design and construction, Soldotna Middle fire alarm design, Soldotna Middle remodel, arsenic study at 8 school sites.

Additionally, districtwide capital projects to address water quality, asbestos, portables and outbuildings, American's with Disabilities Act compliance, flooring, electrical, intercom, and fire code issues have been and continue to be accomplished. Coinciding with the aforementioned, preventative and minor maintenance tasks as well as numerous projects of a smaller scope are ongoing.

Capital projects are approved by the School Board and submitted to the Borough for consideration via yearly on-site inspections and the formation of a Capital Improvements/Major Maintenance Six Year Plan list. Funding for the capital projects is appropriated and accounted for by the Borough. It is neither anticipated nor expected that all projects on the priority list will receive funding and action in the coming fiscal year. The priorities are subdivided by 1) health/safety issues, 2) maintenance issues, and, 3) other recognized supplemental needs.



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

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

For purposes of budget building, the "100 School Operating (General Fund)" is used.

FUND CODES

100	School Operating (General Fund)	260	Title 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	294	FAS – Spring Creek
215	Community School Fund	266	Title VI-B	350	Title VII - Indian Education
225	Boarding Home	271	Charter School Grant	354	Drug & Violence Prevention
255	Food Service	272	Upward Bound/UAF	355	NIS Sec. School Partnership
260	Title I-A	275	Capacity, Bldg., Improvements	371	Corporate Grants
260	Title I-C, Migrant Education	277	Gear Up Alaska	372	Community Theater
260	Title I-C, Migrant Summer	279	Reading Endorsement	377	National Science Foundation
260	Title I-D, Neglected & Delinquent	280	High Intensity Summer Reading	379	School Incentive
260	Title I-D, N & D (Summer)	283	Technology Literacy Challenge	500	Capital Project
260	Title II-A, Training & Recruiting	284	Youth in Detention	710	Pupil Activity

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

Location codes are used to identify the site for a particular budget. (Example, school or department)

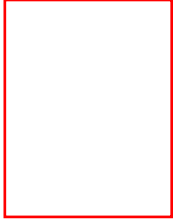
LOCATION CODES:

01	Tebughna School	40	Port Graham Elem/High	73	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	41	Sears Elementary	74	C/O Asst. Supt.-Instruction
03	Susan B English Elem/Hi	42	Seward Elementary	75	C/O Fiscal Services
04	Spring Creek	43	Soldotna Elementary	76	C/O Planning and Operations
05	Skyview High	44	Sterling Elementary	77	C/O Purchasing & Warehouse
06	Homer High	45	Tustumena Elementary	78	C/O Human Resources
07	Kenai Central High	46	Redoubt Elementary	80	C/O Information Services
08	Seward High	47	McNeil Canyon Elem	81	Connections
09	Soldotna High	48	K-Beach Elementary	83	Special Services
10	Nikiski Mid/Sr High	49	Razdolna Elementary	84	Services
11	Kenai Middle	50	West Homer Elementary	86	Curriculum/Assessment
12	Soldotna Middle	51	Mt. View Elementary	87	District Media Center
13	Homer Middle	52	Nikiski North Star Elementary	88	Nursing Services
14	Seward Middle	53	Voznesenka Elem/High	89	Community Education
15	Kenai Youth Facility	56	Kachemak Selo	90	Community Theater
31	Chapman Elem	64	Montessori Charter	91	Student Nutrition Services

32 Cooper Landing Elem
33 Paul Banks Elem
34 Nanwalek Elem/High
35 Hope Elem/High
36 Kenai Elementary
37 Moose Pass Elementary
38 Nikolaevsk Elem/High

65 Aurora Borealis Charter
66 Homer Flex
67 Kenai Alternative High School
68 Fireweed Academy Charter
70 C/O Board of Education
71 C/O Superintendent

92 Grants Staff Development
93 Grants Instruction
95 Boys & Girls Club: After the Bell
96 Challenger Center
Unallocated



<u>CODE STRUCTURE:</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>
<u>Object</u>				

xxxx	xxxx	xxx	xx	xxxx
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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**

Pertains to general instruction of teaching staff including teacher training, conferences, workshops, and staff development related expenses including membership in staff development networks. Instruction related inservice substitute salaries, employee benefits, supplies, materials, travel and conference fees are coded to this function.

4400 **SCHOOL ADMINISTRATION**

Pertains to activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching. Also included are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in function 450.

4450 **SCHOOL ADMINISTRATION SUPPORT**

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support

services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

45xx **DISTRICT ADMINISTRATION**

Activities relating to the broad overall executive and general administration of the school system and the elected body which has been created according to State law.

4511	Board of Education
4512	Office of the Superintendent
4513	Assistant Superintendent
4515	Public Relations
4551	Fiscal Services
4552	Internal Services
4553	Staff Services
4555	Information Services
4556	Assistant Superintendent

Salaries for administrators, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4600 **OPERATION AND MAINTENANCE OF PLANT**

Consists of activities involved with keeping buildings open and ready for use. Included under this function are custodial and substitute employee salaries, employee benefits, building rental expenses, utilities, equipment, equipment repair, supplies and the cost of property and vehicle insurance for school facilities and vehicles.

4700 **PUPIL ACTIVITY**

Used in the School Operating Fund and Pupil Activity Fund for activities relating to student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities and other staff salaries are expensed to this function. Extra duty compensation paid for activity contracts, employee benefits, and travel for all extracurricular activities are included in this category. Band, chorus, swimming and other athletic activities for students and staff or chaperones are compiled here.

4760 **PUPIL TRANSPORTATION**

Includes costs for transportation of students between home and school and administrative costs for managing the student transportation system. Salaries for coordinators, bus drivers, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, transportation contracts and dues are included in this function.

4780

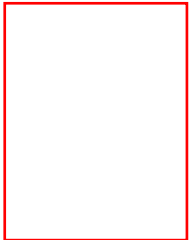
COMMUNITY SERVICES

Community Services are comprised of those activities that are not directly related to providing education for pupils in a public school. Community Services consists of those services provided by the school or school system for purposes relating to the community as a whole or some segment of the community. Salaries for coordinators, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4790

FOOD SERVICES

This function accounts for those non-instructional activities involved with the management and operation of food service programs of the school or school system; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. This function is not used in the School Operating Fund. Salaries for coordinators, food service staff, support staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.



OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

OBJECT codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

Monies distributed to the school district by direct appropriation from the local city or borough for general school purposes. (Required)

0012 SERVICES PERFORMED BY CITY/BOROUGH

In kind services provided without charge by the local government unit (city or borough) in lieu of a cash appropriation or in addition to such an appropriation. Amounts credited to this account should be supported by appropriate documentation, preferably a billing from the governmental unit (city or borough). Examples of service which may be provided or paid for include: water, electricity, audits and maintenance of plant. (Required)

0020 FOOD SERVICES

Receipts from local food sales not reimbursed by State or Federal agencies. (Required)

0021 TYPE A STUDENT MEAL SALES

Receipts from the sale of Type A lunches to students. (Optional)

0025 OTHER FOOD SALES

Receipts from food service programs which cannot be classified above. (Optional)

0040 OTHER LOCAL REVENUE

All other local revenues which are not classified in any of the required accounts above. Fees collected from students and adults for use of school district operated swimming pools. Monies collected from the rental of school facilities such as the gymnasium. Unrestricted cash donations to the school district for school purposes made by individuals or organizations. Prior year recovery, out-of-state tuition and transportation, community services, proceeds from sale of supplies, equipment rentals and parking fee receipts. In-kind contributions other than from cities and boroughs, such as tribal organizations. (Required)

0041 TUITION FROM STUDENTS

Tuition payments received from students enrolled in any instructional program for which a tuition fee is collected by the district. (Required)

0046 **RENTAL**

Receipts resulting from the rental of space, equipment, or other district assets. (optional)

0050 **REVENUE FROM STATE SOURCES**

Object codes 050-099 have been reserved for revenue from State sources. (Required)

0051 **FOUNDATION PROGRAM**

The basic appropriation of State monies allocated to each school district based on the foundation formula. (Optional)

0100 **REVENUE FROM FEDERAL SOURCES - DIRECT**

Object codes 100-139 have been reserved for revenue from direct Federal sources. Object codes 150-189 have been reserved for Federal revenue received through the Alaska Department of Education. (Required)

0150 **FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA**

Each district may develop its own revenue account listing of Federal grant revenue codes 151-189. (Required)

0162 **USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF**
COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 **PUPIL ACTIVITY REVENUE**

0211 **PUPIL ACTIVITY GATE RECEIPTS**

0212 **PUPIL ACTIVITY PICTURE RECEIPTS**

0214 **PUPIL ACTIVITY PARTICIPATION FEES**

0215 **PUPIL ACTIVITY FUND RAISING REVENUE**

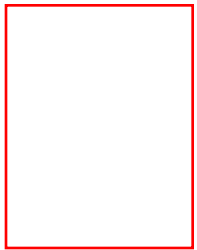
0216 **PUPIL ACTIVITY FEE**

0220 **PUPIL ACTIVITY DONATIONS**

0230 **PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT**
(Optional)

0250 **TRANSFERS FROM OTHER FUNDS**

Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund. (Required)



OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
3110	Superintendent	3293	Long Term Sub - Support	4350	In-Kind Utilities
3120	Asst. Supt - TRS	3294	Temporary Salaries-Support	4360	Electricity
3130	Principal/Asst. Principal	3295	Overtime- Support	4380	Fuel for Heating
3140	Director/Coordinator - TRS	3296	Substitute-Certified w/o certificate	4401	Freight Costs
3150	Teachers	3297	Officials	4402	Purchased Services
3161	Extra-Duty Compensation	3300	Leave - Support	4408	Purchased Services - Copier
3162	Emolument	3511	Health Care Costs	4409	Purchased Services - Riso
3171	Substitute-Certified w/certificate	3512	Life Insurance	4410	Rentals
3172	Tem-Certified w/Certificate	3520	Unemployment Insurance	4430	Equip. Repair & Maintenance
3173	Long Term Sub - Certified	3541	Medicare-Certified	4501	Supplies
3180	Specialists - Certified	3542	FICA Contribution	4502	Discretionary Material
3190	Leave - Certified	3550	Teachers Retirement - TRS	4580	Gas & Oil
3211	Asst. Supt - Classified	3560	Support Retirement - PERS	4590	Food
3212	Director/Coordinator - Classified	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	4903	Professional Dues
3250	Custodians	4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3260	Food Service Staff	4310	Water & Sewage	4950	Indirect Costs
3271	Bus Drivers	4320	Garbage	5101	Equipment-General
3272	Bus Drivers Activity, Co-Curr.	4331	Postage	5102	Equipment-Technology
3291	Substitute-Support	4332	Telephone		
3292	Extra-Duty Compensation-Support				

OBJECT CODES AND DESCRIPTIONS

SALARIES - are amounts paid under the payroll system for those who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. Salary and benefit accounts are included in the numbers form 3110-3599. Other expenditures are recorded in the numbers from 4100-5500.

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

A certificated individual who is chief administrator of a school district. Directs and coordinates activities concerned with administration of school system in accordance with Board of Education standards. This object code is used in function 4512 only.

3120 ASSISTANT SUPERINTENDENT - Certified

Assists superintendents in districtwide administrative duties. May act as chief administrator of district in superintendent's absence. This object code is used in function 4513 and 4553 only.

3130 PRINCIPAL/ASSISTANT PRINCIPAL

Directs and coordinates educational, administrative, and counseling activities of primary or secondary attendance center. Chief administrator of school. May also include that portion of time that a head teacher is delegated administrative duties for a small attendance center. Assistant principal acts as chief administrator in principal's absence.

3140 **DIRECTOR/COORDINATOR - Certified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or districtwide administrative functions. Included in this category are curriculum, special education, vocational, federal program professionals who belong to the Teachers Retirement System (TRS).

3150 **TEACHER**

A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students.

3161 **EXTRA DUTY COMPENSATION - Certified**

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

3162 **EMOLUMENT**

Emolument payments for certified employees for services outside the instructional day.

3171 **SUBSTITUTES - Certified with Certificate**

Substitute teachers who are required to have a teaching certificate as a condition of their employment.

3172 **TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

3173 **LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

3180 **SPECIALISTS - Certified**

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and pupil support who perform services of a specialized nature. Examples in the area of special education are audiologist, physical or occupational therapist, psychologist; in the area of bilingual/bicultural: recognized expert; in the area of pupil support: social workers, attendance officers, counselors, and librarians.

3190 **LEAVE – Certified**

Leave for certified employees requesting leave cash-outs per the negotiated agreement.

3211 **ADMINISTRATOR – Classified**

Assistant Superintendents in Districtwide administrative duties. May act as chief administrator of district in superintendent's absence.

3212 **DIRECTOR/COORDINATOR - Classified**

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer districtwide functions. Included in this category are fiscal, data processing, and etc service individuals that belong to the Public Employees Retirement System (PERS).

3220 **SPECIALISTS - NURSES**

Individuals who perform specialized services that are not certificated; these individuals belong PERS.

3230 **AIDES/TUTORS**

Instructional personnel, for whom no certificate is required, who assist staff members to perform professional education teaching assignments.

3240 **SUPPORT STAFF**

Individuals who perform administrative support services including such personnel as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, technicians, and pool managers.

3250 **MAINTENANCE/CUSTODIAL**

Individuals who are responsible for keeping the grounds, buildings and equipment in repair or daily upkeep.

3260 **FOOD SERVICE STAFF**

All individuals working in the food service program including cooks, assistant cooks, cashiers, dishwashers, deliverymen, and managers.

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

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

3291 **SUBSTITUTES - SUPPORT STAFF**

Individuals performing duties in the absence of regular employees for whom a certificate is not required.

3292 **EXTRA DUTY COMPENSATION - Support**

Individuals who perform extracurricular and are not certificated personnel, such as coaches, sponsors and advisors.

3293 **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

3294 **TEMPORARY SALARIES - SUPPORT**

This category is used for support staff who perform duties on a short-term basis.

3295 **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

Payments for individuals officiating at district athletic events who are not paid through an official's association.

3300 LEAVE – Support

Leave for classified employees requesting leave cash-outs according to the negotiated agreement.

35xx BENEFITS

Amounts paid by the school system for the benefit of the employee, such as health care coverage, unemployment insurance, life insurance, retirement and physical exam reimbursement.

The fringe benefits for employees are based upon their actual salary and the actual cost of the fringe benefit, as we now know it.

	<u>CERTIFIED</u>		<u>FY04</u>	<u>FY05</u>	
3520	3512	Life Insurance including Spouse Insurance		.30 %	.30 %
		Unemployment Insurance	.30 %	.30 %	.30 %
	3541	Medicaid (certified)		1.45 %	1.45
	%				
	3550	Teachers Retirement System (TRS)		<u>12.00 %</u>	<u>16.00 %</u>
			14.05 %	18.05 %	
3511	Health Care Costs				
employee*		\$7,050/employee		\$7,650/	

SUPPORT STAFF

3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3542	Social Security	7.65 %	7.65 %
3560	Public Employees Retirement (PERS)	<u>6.81 %</u>	<u>11.81 %</u>
		15.06 %	20.06 %
3511	Health Care Costs		
employee		\$7,050/employee	\$7,650/

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 **PROFESSIONAL AND TECHNICAL SERVICES**

Use this account for all professional and technical services. Included are the services of architects, engineers, consultants, accountants and the cost of non-payroll services performed by qualified persons directly engaged in providing learning experiences for students or inservice training for instructional staff such as **college class fees for staff development and students**. These are services rendered by personnel not on the payroll of the local education agency. Travel for these individuals included in this object code.

4140 **PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of lawyers.

4150 **PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of medical doctors and dentists.

4200 **TRAVEL**

Costs for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile, subsistence, **lunches for staff meetings and inservice**, and other travel expenses. Included are registration and conference fees. Note: staff accompanying students as chaperones are recorded under student travel.

4250 **STUDENT TRAVEL/CO-CURRICULAR TRAVEL**

Costs for transportation and related costs of students and staff or other expenses for classroom related and co-curricular travel activities for students and chaperones.

4310 **WATER & SEWAGE** - for building, including bottled water and water dispensing units

4320 **GARBAGE** - for building.

4331 **POSTAGE**

Charge this account with payments for postage stamps, stamped cards and envelopes, deposits for meter postage, postage meter machine rental, and post office box rental.

4332 **TELEPHONE**

Charge this account with all costs for telephone equipment, local and long distance services, including the original cost of telephone installation and any subsequent rearrangement or alteration necessary to the continued operation of such facilities. Telegrams and fax costs are also charged to this account.

4360 **ELECTRICITY** - for building.

4380 **FUEL** - for building

4401 **FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

4402 **PURCHASED SERVICES**

Expenditures for purchased services which include advertising, printing, contracted building repairs, **computer site licenses**, umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

4408 **COPY SERVICES**

Per copy costs are recorded under this object code.

4409 **RISO SERVICES**

All expenditures for Riso duplicating machines are recorded under this object code.

4410 **RENTALS**

Expenditures for the lease or rental of land, buildings and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. Oxygen, Acetylene, etc cylinder rental charges are recorded under this object code.

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

Included are repair costs and contracts for maintenance on equipment such as computers, typewriter, copy machines, security systems or Library Service agreements.

4501 **SUPPLIES**

A supply item is any article or material which meets any one or more of the following conditions: 1) It is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; 4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or 5) it loses its identity through incorporation into a different or more complex unit or substance.

Included are teaching, maintenance, janitorial and office supplies, batteries, tires, instructional media including textbooks, **graduation expenses, supplies for staff meetings and inservice, computer keyboards and monitors**, computer software and **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, principals and certain aides/tutors.

4580 **GAS & OIL**

This expenditure code is used for food service delivery, pupil transportation and warehouse delivery only.

4590 **FOOD** - For food service fund use only.

4600 **MILK** - For food service fund use only.

4850 **STIPENDS**

Payments by the school district for the feeding and lodging of pupils in a private home or other facility when such pupils are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

4901 **OTHER EXPENSES**

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; etc.

4902 **CAREER DEVELOPMENT**

Amounts negotiated for staff development for KPEA, KPESA and KPAA.

4903 **PROFESSIONAL DUES**

That amount negotiated for dues and fees for membership in professional organizations.

4904 **PHYSICAL EXAM REIMBURSEMENT**

Each employee is requested to have a physical exam every three years. Employees are reimbursed up to \$100.00 for costs incurred.

4950 **INDIRECT COSTS**

To record expenditures related to indirect cost recovery on grants and the corresponding credit to the Operating Fund (functions 455x only).

5101 **EQUIPMENT - General**

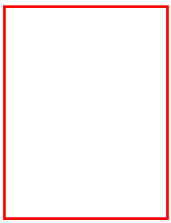
Amounts paid for the acquisition of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500, except for computer components; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved.

EXCEPTIONS: Charge sensitive (highly mobile) equipment such as TV's, VCR's, CD players in excess of \$100, GPS, and fax machines costing less than \$500 under this object code. Also, lease payments for copiers are recorded here.

5102 **EQUIPMENT – Technology**

Amounts paid for the acquisition of technology equipment. These items will be included in the fixed asset inventory. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved.

EXCEPTIONS: Charge external disk drives, digital cameras, zip drives, etc. costing less than \$500 under this object code.



Glossary of Terms

Accounting System	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.
Account Number	A system of numbering or otherwise designating accounts, in such a manner that the symbol used reveals certain information.
Accrual Basis	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.
Activity	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.
ADM	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
Adopted Budget	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.
Annual Budget	A budget development and enacted to apply to a single fiscal year.
Appropriation	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.
ASBO	Association of School Business Officials International
Assessed Value	The value placed on property for tax purposes and used as a basis for division of the tax burden.
Audit	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.
Balanced Budget	A budget in which planned funds available equal planned expenditures.
Basis Of Accounting	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.
Benefits	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
Budget	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.
Budgetary Control	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.

Budget Document	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
Budget Process	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
CAFR	Comprehensive Annual Financial Report
Capital Improvements	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.
Capital Outlay	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
Career Development	These are expenses related to negotiated agreements with employee groups.
Categorical Aid	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
Component Unit	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
Comprehensive Annual Financial Report	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
Discretionary Material	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
Emolument	Stipends for certificated employees for services outside the instructional day.
Employee Benefits	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
Encumbrances	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.
Exemption	Removal of property from the tax base.
Expenditure	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.
Extra-Duty Compensation	Contract addenda for co-curricular activity coaches or club sponsors.

Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
Foundation Level	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.
Full Time Equivalency (FTE)	The number of employees divided by the number of hours that would be considered a full-time assignment.
Function	A group of related activities aimed at accomplishing a major service for which a government is responsible.
Fund	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.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
GFOA	Government Finance Officers Association
General Fund	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.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
Governmental Fund Types	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.
Grants	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
Interfund Transfers	Transfers of money from one fund to another without a requirement for repayment.
KPAA	Kenai Peninsula Administrators Association
KPBSD	Kenai Peninsula Borough School District
KPEA	Kenai Peninsula Education Association
KPESA	Kenai Peninsula Education Support Employees
LOG	Learning Opportunity Grant – categorical funds awarded FY02 by Alaska Legislature.
Maintenance Contracts	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.

Measurement Focus	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).
Mill	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
Millage Rate	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.
Modified Accrual Basis of Accounting	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.
Operating Budget	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.
Operating Transfers	All interfund transfers other than residual equity transfers.
Ordinance	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.
Other Expenses	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.
Oversight Responsibility	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
Performance Measures	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.
Purchased Services	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
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, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements.

School Administration	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.
Revenue	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
RIP	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.
Single Audit	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
Special Revenue Fund	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.
Specialists	Librarians, counselors, psychologists, speech therapists and occupational/physical therapists.
Support Staff	Secretaries, accountants, bookkeepers, clerks, data processing personnel, theater technicians, custodians, warehouse and purchasing staff.
Teachers	Certificated staff members (not including administrators and specialists).



Alaska Facts

Did you know that Alaska

- ✓ Is the farthest north, west, and east of all the United States
- ✓ Cut in half would be the first and second largest states
- ✓ Has more land mass between low and high tides than all the New England states combined
- ✓ Is the home of the tallest mountain in North America – Mount McKinley, at 20,320 feet; of the nation's 20 highest mountains, 17 are in Alaska
- ✓ Has more miles of shoreline than the United States – twice the length of the lower 48
- ✓ Is the world's largest producer of zinc
- ✓ Has the world's largest concentration of bald eagles – along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter
- ✓ Consumes nearly six times the national average of seafood a year
- ✓ Has the highest consumption per capita of ice cream
- ✓ Has North America's longest night and day – in Barrow the sun sets on November 18th and won't return until January 22nd, more than two months later – and from May 10th through August 2nd, 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 \$27,400,000,000, 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 -- \$1,107 each in 2003

√ 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!

