



BUDGET DEVELOPMENT COMMITTEE

HANDBOOK

FY10

Kenai Peninsula Borough School District

INTRODUCTION

By participating in the Budget Development Committee process you will gain a broader understanding of how the District is using public resources to provide an educational program for students attending KPBSD schools. Committee members will have an opportunity to communicate their recommendations on how the District can do a better job in meeting the Board's educational and budget priorities. A copy of the current School Board Goals is included in the handbook as Appendix A.

The master budget, or District Financial Plan, is a compilation of individual school and departmental budgets. School budgets are made up of a combination of program budgets such as Instruction, Instructional Support Services, and Student Activities. District Office departmental budgets are prepared based on the District's Long Range Plan, as presented in Appendix B. Summaries of expenditures and budgets for individual schools and departments are included for informational purposes in the Budget. In addition, the budget appendices provide historical and reference information on school system funding and operation. Additional information that may be helpful in this forum is available in the Comprehensive Annual Financial Report (CAFR).

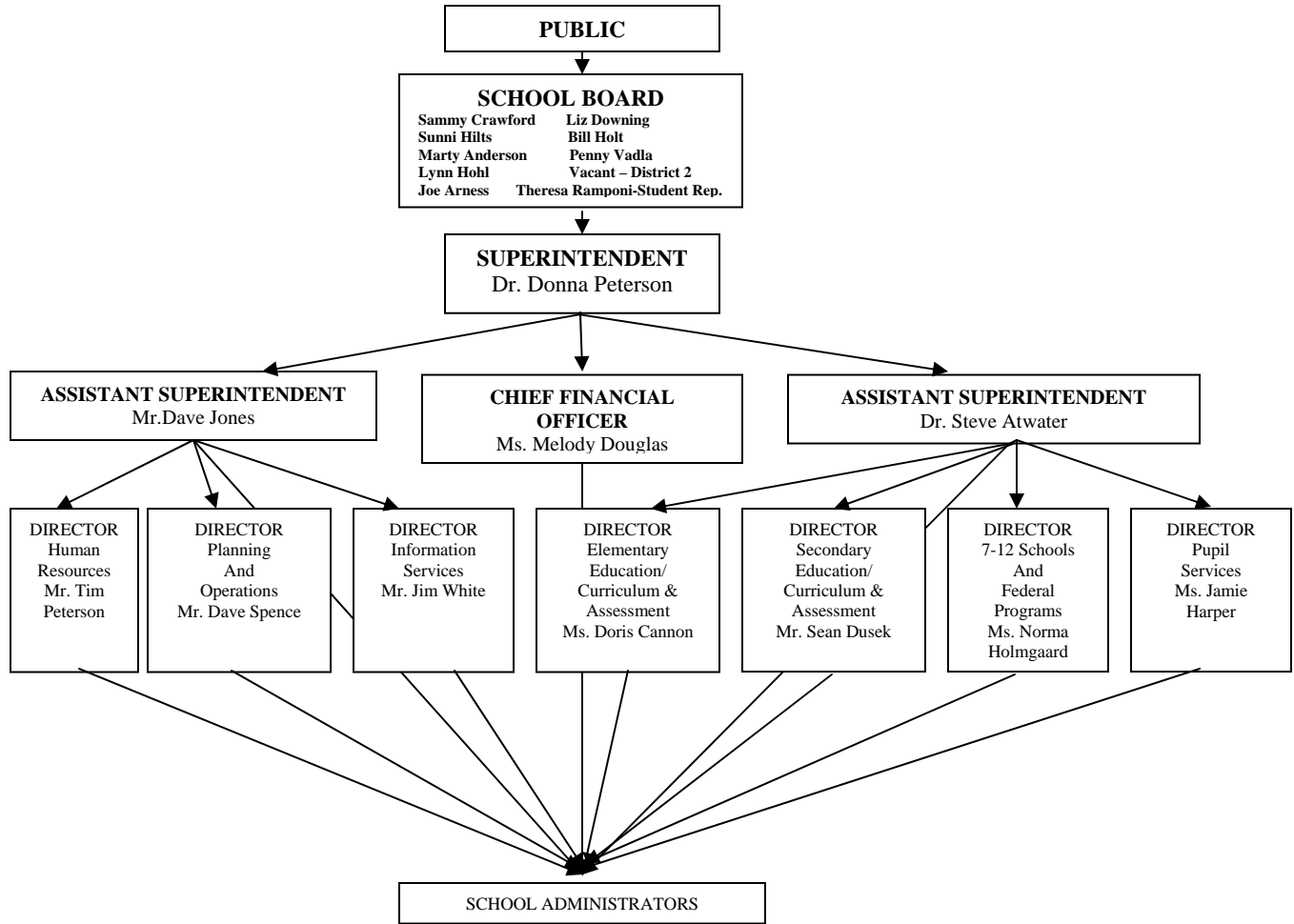
The goal of citizen involvement is to increase the public's understanding of the budgeting process and to gather feedback to the process and the individual program budgets.

District Administration and Management

**Central Administration
2008-2009**

Dr. Donna Peterson, Superintendent
 Dr. Steve Atwater, Assistant Superintendent
 Mr. Dave Jones, Assistant Superintendent
 Ms. Melody Douglas, Chief Financial Officer
 Mr. Tim Peterson, Director, Human Resources
 Ms. Norma Holmgard, Director, 7-12 Schools & Federal Programs
 Mr. Sean Dusek, Director, Secondary Education/Curriculum & Assessment
 Ms. Doris Cannon, Director, Elementary Education/Curriculum & Assessment
 Ms. Jamie Harper, Director, Pupil Services
 Mr. Jim White, Director, Information Services
 Mr. Dave Spence, Director, Planning & Operations

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Organizational Chart**



GUIDELINES FOR CITIZEN INVOLVEMENT

THE COMMITTEE IS CHARGED WITH THE FOLLOWING TASKS:

- Review the adopted financial plan of the School District to establish a foundation to understand the District's financial plan
- Gain an understanding of the methods of determining revenue and expense budgets for District programs
- Learn the component parts of the financial plan
- Review issues relative to the financial plan of the District
- Issue a written report to the School Board that identifies committee concerns, priorities and recommendations
- Present a brief summary of the committee's written report to the Board

COMMITTEE PROCESS:

The Chief Financial Officer chairs the committee. The committee is comprised of representatives of:

- Kenai Peninsula Borough School District Board of Education
- Kenai Peninsula Borough Assembly
- Employee Association members
- Concerned citizens
- KPBSD students
- District administrative staff

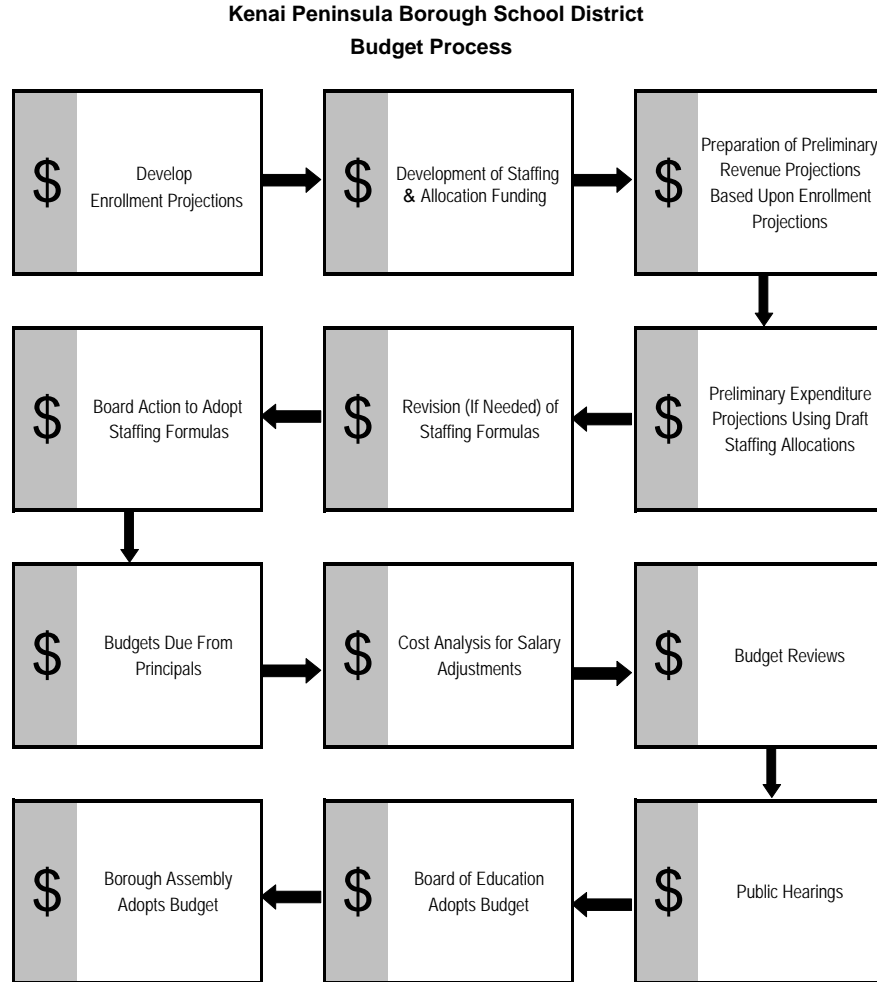
This committee will meet to conduct committee work. Mileage reimbursement will be paid to participants requesting reimbursement and lunch will be provided. A tentative agenda will include:

- Orientation to the District
- Departmental presentation to the Budget Development Committee
- Review of the District's budget and budget development process
- Explanation of current financial commitments
- Discussion of conceptual possibilities to improve the budget situation
- Sub-committee work in two areas: instruction and instructional support services
- Sub-committee recommendations to the Superintendent for review
- Review of unprioritized budget initiatives

District Office staff will be available to provide committee support. The work of the committee will culminate in a written report.

BUDGET PROCESS

The Board of Education and School District staff members begin the budget process in September of each year for the upcoming school year.



Schematic representation of the budget process

The next step is to prepare a budget calendar outlining the major steps involved in converting the budget assumptions into a proposed budget, which eventually must be approved by the School Board and the Borough Assembly. The Board of Education establishes its Budget Advisory Committee to make recommendations to guide the administration in developing the budget. The most important factor is establishing salary and benefit assumptions, which account for approximately 77% of expenditures. The administrative team establishes class size targets and program priorities.

School District expenditures can be divided into two basic categories as follows:

- District Student and Individual Building Costs: These include the actual cost of instruction, the cost of programs with direct impact on students, and all costs associated with operating and maintaining the individual school physical facilities.
- Support Service Costs: These costs include the cost of operating support services, the District administration coordination of in-school programs, the costs of support services provided by the Borough and all maintenance and operations costs for all buildings.

The budget development for these categories of expense occurs concurrently, but there are differences in the process. We will first look at the process for developing the individual school budgets. It begins with the creation of budget assumptions in the following areas:

- District enrollment must be projected not only in total for the District but also by grade at each individual school.
- Staffing allocations are made based on projected enrollments, targeted class sizes, and staffing guidelines. (See secondary staffing charts, elementary staffing charts, small schools staffing charts, and other school programs staffing charts.)
- Student supply allocations are determined for regular and special programs.
- Equipment allocations are equipment funds that are generally not budgeted.
- Student activity stipends are allocated using a formula based on type of school (elementary and secondary) and enrollment.

After the above determinations have been made, input is solicited from building principals. The principals are given two to three weeks to work on distributing their supply allocations among the programs which exist in their buildings and reallocate discretionary budgets under their control.

Other costs associated with school programs include:

- Building support programs (counseling, nurses, and library)
- Custodial costs
- Utility expenses
- Curricula programs that are administered by District Office personnel
- Members in the individual schools (e.g., special education and bilingual education)
- Curriculum implementation and new textbook adoptions

District administration calculates all salary and benefit budgets based on the enrollment projection and staffing formulas.

The Superintendent and staff review the draft budget. Changes are recommended by the staff and approved by the Superintendent. Once the Superintendent has transmitted the

draft budget document to the School Board, the document becomes the Proposed Budget. This is scheduled to happen during the Work Session of the Board at the January School Board meeting each year.

The School Board and the public review the Proposed Budget during public hearings and work sessions. The Board reviews the Proposed Budget and agrees upon an Approved Budget which contains a request for a fixed Borough appropriation.

The Approved Budget is sent to the Kenai Peninsula Borough Assembly for review and approval. During the Assembly's budget hearings the School District's budget is considered along with the operating budget for the general government departments of the Borough. The Assembly determines the local appropriation for education and sets the local mill levy accordingly.

The Legislature approves a statewide budget for education, usually during the first part of May. This is subject to veto by the governor, which can occur as late as July. If the District's request is fully funded by the Borough and the State, the budget process is complete. If the level of local or state funding has changed, the Board must determine where budget amendments are to be made.

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

15th - Budget Survey Begins

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

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

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

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

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

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

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

12th - School Board Meeting-Work Session to Review Preliminary Budget
20th - Public Budget Forum for Central Peninsula, Skyview Library, 7:00 p.m.
22nd - Public Budget Forum in Seward-Seward High Library, 7:00 p.m.
26th - Public Budget Forum in Homer, Homer High Library, 7:00 p.m.

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

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

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

2nd - School Board Meeting-Presentation of Budget-Homer

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

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

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

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

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

*2nd - Borough Assembly Ordinance Vote

*All dates referring to Borough Assembly meetings are subject to change.

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

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

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

ENROLLMENT

The Kenai Peninsula Borough School District Board of Education is responsible for providing an educational environment for the students of the Kenai Peninsula Borough School District. To fulfill this obligation, the Board regularly reviews the District's long-range plan. On an annual basis, the School Board adopts a six-year enrollment projection that addresses the anticipated levels of student enrollment and shifts in enrollment.

Building administrators and information from other sources (Child Find and Head Start) help determine the projected number of incoming kindergartners at each school. Once estimates have been made for the incoming kindergarten class, other classes are rolled forward to the next grade. Administration also takes into consideration historical trends, economic variables and other available information in the projection.

This narrative is divided into two sections:

- School facilities and educational structure
- Population growth and projections for the coming fiscal school years

Charts and data providing detailed membership projections, graphs of demographic facts related to the student population and other information are included in the District's Six-Year Enrollment Projection document. Birth data has been collected from the State of Alaska Department of Public Health, Vital Statistics Section and additional census data has been collected from the Federal Census.

The process used to project enrollment is based on a straight-line projection as of October 1 of the current year, less two percent in keeping with the historical decline in enrollment at the school level. The steps involved are:

- Grades at all school sites are reduced 2% and moved ahead one grade level (except for charter schools)
- Sites affected by feeder schools are adjusted appropriately
- Kindergarten enrollment is based on the average of actual enrollment, including pre-school students, for the three previous school years, as well as administrator recommendation
- AR 6183 (c) notes the enrollment for Homer Flex, Kenai Alternative and Spring Creek locations
- Site administrative review of draft enrollment projection

The District is required to submit the current enrollment projection to the Department of Education and Early Development each year in early November.

Kenai Peninsula Borough School District Schools - Building Capacity
2008 - 2009

Area	School Name	Configuration	Capacity	Current Enrollment	% Capacity
<u>Homer Area</u>	Chapman	K-8	150	92	61.33%
	Fireweed Academy Charter	K-7	*	72	N/A
	Homer Flex	9-12	75	35	46.67%
	Homer High	9-12	600	404	67.33%
	Homer Middle	7-8	360	180	50.00%
	Kachemak Selo	K-12	100	93	93.00%
	McNeil Canyon	K-6	260	137	52.69%
	Nikolaevsk	K-12	150	72	48.00%
	Ninilchik	K-12	300	168	56.00%
	Paul Banks	K-2	270	214	79.26%
	Razdolna	K-12	50	48	96.00%
	Voznesenka	K-12	150	117	78.00%
	West Homer Elementary	3-6	450	257	57.11%
<u>Kenai Area</u>	Aurora Borealis Charter	K-8	*	184	N/A
	Kaleidoscope Charter	K-6	*	233	N/A
	Kenai Alternative	9-12	125	100	80.00%
	Kenai Central	9-12	800	511	63.88%
	Kenai Middle	6-8	500	362	72.40%
	Mountain View	K-5	430	431	100.23%
<u>Nikiski Area</u>	Nikiski Middle/High	7-12	600	364	60.67%
	Nikiski North Star	K-6	430	386	89.77%
<u>Seward Area</u>	Moose Pass	K-8	50	29	58.00%
	Seward Elementary	K-6	450	267	59.33%
	Seward High	9-12	400	184	46.00%
	Seward Middle	7-8	140	87	62.14%
	Spring Creek	9-12	55	28	50.91%
<u>Soldotna Area</u>	Cooper Landing	K-8	25	11	44.00%
	K-Beach	K-6	400	421	105.25%
	Peninsula Optional	9-12	50	37	74.00%
	Redoubt	K-6	400	378	94.50%
	Skyview	9-12	600	448	74.67%
	Soldotna Elementary	K-6	470	277	58.94%
	Soldotna High	9-12	800	529	66.13%
	Soldotna Middle	7-8	500	440	88.00%
	Soldotna Montessori Charter	K-6	*	161	N/A
	Sterling	K-6	270	160	59.26%
	Tustumena	K-6	400	154	38.50%
<u>Other Locations</u>	Connections	K-12	**	978	N/A
	Hope	K-12	85	10	11.76%
	Kenai Youth Facility	7-12	10	17	170.00%
	Nanwalek	K-12	60	70	116.67%
	Port Graham	K-12	50	20	40.00%
	Susan B. English	K-12	200	60	30.00%
	Tebughna	K-12	125	36	28.80%

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

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

SCHOOL FACILITIES AND EDUCATIONAL STRUCTURE

The Kenai Peninsula Borough School District operates 44 facilities, housing approximately 9,200 students and 1,225 staff.

There are a variety of configurations, depending on community location and population. Schools are divided into four categories for the certified staffing formula, with further divisions for the support staffing formula. The four categories specified by the certified staffing formula are:

1. High School/Middle School with population greater than 100:

Homer High	Seward High
Homer Middle	Skyview High
Kenai Central High	Soldotna High
Kenai Middle	Soldotna Middle
Nikiski Middle/High	

2. Elementary Schools K – 6 with population greater than 200:

K-Beach Elementary	Redoubt Elementary
Mt. View Elementary	Seward Elementary
Nikiski North Star Elementary	Soldotna Elementary
Paul Banks Elementary	West Homer Elementary

3. Small Schools and those schools with population less than 200:

Chapman	Port Graham
Cooper Landing	Razdolna
Hope	Seward Middle
Kachemak Selo	Sterling
McNeil Canyon	Susan B. English
Moose Pass	Tebughna
Nanwalek	Tustumena
Nikolaevsk	Voznesenka
Ninilchik	

4. Charter Schools:

- Aurora Borealis Charter School
- Fireweed Academy Charter School
- Kaleidoscope Charter School
- Soldotna Montessori Charter School

5. Other Programs:

Connections Home School	Kenai Youth Facility
Homer Flex High School	Peninsula Optional High School
Kenai Alternative High School	Spring Creek

Special Education services are offered in all elementary and secondary schools in the District.

There are four charter schools in the District: Aurora Borealis Charter School is organized for K-8, Fireweed Academy Charter School is organized for K-7, Soldotna Montessori Charter School is organized by age but lists enrollment in grades K-6, and Kaleidoscope is organized for K-6. Charter schools are not included in the staffing formulas because they are not required to follow the formulas.

Homer Flex, Kenai Alternative and Peninsula Optional are schools that offer alternative programs within their communities for completion of high school. Kenai Youth Facility and Spring Creek are secondary school programs in secure facilities operated in conjunction with the Department of Corrections. Spring Creek is the first high school program in the United States to be located in a maximum security prison. Connections is a home school program serving those students of the Kenai Peninsula who prefer a home school setting.

Elementary Schools feed into middle schools and middle schools feed into high schools. The following listing shows the elementary schools that are located within each middle school attendance area:

Homer Middle School

Chapman
McNeil Canyon
Paul Banks
West Homer

Kenai Middle School

K-Beach
Mt. View

Nikiski Middle School

Nikiski North Star

Soldotna Middle School

Cooper Landing
K-Beach
Mt. View
Redoubt
Soldotna Elementary
Sterling
Tustumena

Seward Middle School

Seward Elementary

Schools not involved in Middle School feeder system

Aurora Borealis Charter
Connections
Fireweed Academy Charter
Hope
Kachemak Selo
Kaleidoscope Charter
Montessori Charter
Moose Pass

Nanwalek
Nikolaevsk
Ninilchik
Port Graham
Razdolna
Susan B. English
Tebughna
Voznesenka

**HIGH SCHOOL / MIDDLE SCHOOL STAFFING
2008 – 2009**

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>NUMBERS</u>	<u>NOTE</u>
Principal	<150	.50 per school	
	>=150	1 per school	
Assistant Principal	200-350	.50 per school	
	>350	1 per school	
Classroom Teachers	All	1 per 24 students	
Librarian	>=200	.50 per school	
	>=600	1 per school	
Counselor	All high schools	1 per 250 ADM	
	All middle schools	1 per 350 ADM	
Athletic Director	>250	.5 per high school	
Program Staffing	All	15% of teacher allocation	
Read 180	MS only	.50 if ADM 80-150	
		1 if ADM >150	
Intervention	MS only	.50 per school	
Custodian	All	Average of: 1 per 22,000 sq. ft. 1 per 125 students	
Secretary	All high schools	1 per 250 ADM	
	All middle schools	1 per 200 ADM	
Bookkeeper	All high schools	1 per school	
Counseling Assistant	All	.50 if ADM 200-400	
		1 if ADM >400	
Library Aides	All	.44 per school	
Nurses	All high schools	1 hr/day per 150 ADM	
	All middle schools	1 hr/day per 90 ADM	
Pool Manager	All	1 per school w/pool	
Theater Techs		Variable	Depends upon needs of student population

**ELEMENTARY SCHOOL STAFFING
2008 – 2009**

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>NUMBERS</u>	<u>NOTE</u>
Principal	All	1 per school	
Assistant Principal	N/A		
Classroom Teachers	K	1 per 20 students	
	1-3	1 per 22 students	
	4-6	1 per 24 students	
Elementary Specialists	<270	1.5 per school	
	270-345	2 per school	
	>=346	2.5 per school	
Intervention	200-350	.50 per school	
	>350	1 per school	
Custodian	All	Average of: 1 per 20,000 sq. ft. 1 per 100 students	
Secretary	<=275	1 per school	
	>275	1 per 275 ADM	
Library Aides	<=275	.38 per school	
	>=276	.44 per school	
Nurses	All	1 hr/day per 60 ADM	
Special Program Personnel		Variable	Depends upon needs of student population

**SMALL SCHOOL STAFFING
2008 – 2009**

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>NUMBERS</u>	<u>NOTE</u>
Principal	<150 ≥150	Varies 1 per school	Teaching or Regional
Assistant Principal	N/A		
Classroom Teachers	K-6	1 per 17 students	1 minimum allocation <25
Program Staffing	7-12, 8-20 7-12, 21-40 7-12, >40	1 per school 2 per school 1 per 19 ADM	
Intervention	K-6, K-8	.5 if ADM 75-200	
Custodian	All	Average of: 1 per 18,000 sq. ft. 1 per 100 students	Minimum .25
Secretary	<100 >100 w/HS	.88 per school 1 per school	
Nurses	<100 >100 w/HS	.5 day per week 1 hr/day per 80 ADM	
Pool Manager	All	1 per school w/pool	
Special Program Personnel		Variable	Depends upon needs of student population

**OTHER SCHOOL PROGRAM STAFFING
2008 – 2009**

Homer Flex
Kenai Alternative
Kenai Youth Facility
Spring Creek

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>NUMBERS</u>	<u>NOTE</u>
Principal	All	Varies up to 1 per school	Teaching or regional specified in policy
Assistant Principal	N/A		
Classroom Teachers	All	Varies	Numbers specified in policy
Custodian	Homer Flex Kenai Alternative	Average of: 1 per 18,000 sq. ft. and 1 per 100 students	.25 minimum Allocation
	Kenai Youth Fac. Spring Creek	No custodian	
Secretary	Homer Flex Kenai Alternative	.88 per school	
	Kenai Youth Fac. Spring Creek	Varies up to .88 per school	
Special Program Personnel		Variable	Depends upon needs of student population

GENERAL FUND

Revenue Budget

The revenue budget was developed based on the enrollment projection of 9,053 students and the State of Alaska foundation funding formula incorporating a base student allocation of \$5,480.

State Educational funding is relatively flat for FY09 compared to FY08. Basically, one year monies awarded outside the funding formula were incorporated within the formula effective beginning in FY09. The only significant revenue category to increase for FY09 is maximum local effort funding authorized by the education funding formula. The Kenai Peninsula Borough strongly supports education by providing funding at the maximum allowed by State Statute. The District is the only large district in Alaska to be fully supported at the local level.

Federal funding is expected to continue at present or slightly reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Although additional funding through increases to the funding formula have been received, costs of labor, retirement benefits, health care, property and liability insurance, and energy costs continue to increase as well. In periods of declining enrollment, it becomes necessary to reduce the expenditure budget to match available revenue, which reduces the opportunity to develop adequate fund balance.

Even though state funding for school operations will increase due to funding formula increases at the base student allocation level, state funding is expected to decrease for the District because Borough assessed valuations are currently increasing faster than the District's student enrollment. This set of circumstances results in a shift of financial responsibility for the cost of school district operations from the state to the borough. This shift occurred consistently during the mid to late 1990's, but was temporarily reversed in 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. The District expects to receive continued legislative assistance through "on-behalf" payments made directly to the Division of Retirement to cover part of the District's TRS and PERS unfunded liability.

The Kenai Peninsula Borough was legislatively awarded municipal assistance targeting energy relief and the incremental Public Employee Retirement System employer contribution rate increase for FY09. In addition, the Borough generally receives state funding for school debt reimbursement, fish tax and co-op distribution. This limited revenue assistance to the Kenai Peninsula Borough creates a potential challenge to the Kenai Peninsula Borough's historical practice of funding education to the maximum allowed under state law.

Expenditure Budget

The revised expenditure budget of \$120,209,256 is based on an increased enrollment projection of 9,053 students. This budget exceeds the State of Alaska mandate of 70% of total general fund expenditures dedicated to instructional activities, with 73% of the expenditures budgeted for instruction.

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

The FY09 budget was developed based on the following significant elements:

- No increase in total amount of site discretionary accounts.
- Salary and benefit accounts have been adjusted per the enrollment projection and the collective bargaining agreements. The full amount of the PERS and TRS employer rates, of 35.22% and 44.17% respectively, set by the Alaska Management Retirement Board for FY08 have been included in this budget. However, the Legislature is expected to contribute payments on behalf of the District for a portion of the unfunded liability. This budget includes employer contribution rates for PERS and TRS of 22% and 12.56% respectively. The remaining 13.22% for PERS and 31.61% for TRS are being accounted for as “on-behalf” expenditures totaling \$14,640,379. Salary and benefit costs comprise approximately 77% of this budget.
- Staffing Adjustment: According to the FY09 staffing formulas, increased enrollment of 90 students results in an increase of 4.5 full time equivalency (FTE) teachers, at an estimated cost of \$345,771.
- Programmatic Staffing Plan: Given funding limitations, the programmatic staffing plan has been re-evaluated using a phased-in approach, assuming future funding availability. The recommended implementation for FY09 is:
 - Programmatic staffing allocation of 15% to allow increased targeted elective offerings such as vocational education, credit recovery, creative/practical arts, and foreign language at middle and high schools: estimated cost of \$1,690,436 for 22 FTE.
 - Counselor staffing allocation using recommended staffing of 1:250 at high schools: estimated cost of \$384,190 for 5 FTE.
 - Intervention staffing allocation to address grades K-8 district-wide: estimated cost of \$691,542 for 9 FTE.
 - Implement Read 180 at all middle schools: estimated cost of \$307,352 for 4 FTE.

- These additional forty (40) FTE certified staff represent an increase of 7% in general fund certified staff directly impacting students. In addition, grant funding will be targeted to hire approximately 12 FTE certified staff for small schools.
- In addition to these changes, the preliminary FY09 budget included a staffing formula change to decrease class sizes for grades 4-5 by 2 students.
- The School Board continues to focus on 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 decreased PTR districtwide. FY09 staffing formulas:

Elementary Schools	K, 1:20 1-3, 1:22 4-6, 1:24
Secondary Schools	1:24
Small Schools	1:19 if ADM* < 100 1:22 if ADM 100-200
Elementary Specialists	1.5 if ADM < 270 2.0 if ADM 270-345 2.5 if ADM ≥ 346
Small Schools Elem. Specialists	0 if ADM ≤ 100 1.0 if ADM > 100
Small Schools Content Specialist	.5 if 9-12 ≥ 24 1.0 if 9-12 > 49

*Average Daily Membership

- Health care costs have been budgeted at \$11,100 per employee per the Collective Bargaining Agreements. The Health Care Cost Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise approximately 9% of the budget and 12% of the total salary and benefit amount. As a benefit to employees, the District has launched a district-wide wellness program; studies have shown that healthy employees feel better, use less leave and require less medical care.
- Supply and copy budgets have been adjusted based on the enrollment projection. These costs comprise approximately 3% of the budget. Funds have also been included to purchase adopted curriculum and materials in FY09 as determined by Board Policy.
- Utility budgets have been increased to address expected increased costs as follows: telephone: 10%, natural gas: 30%, fuel for heating: 35%, and electricity: 12.25%. Utilities comprise approximately 7% of the budget.

- Property, liability and stop-loss insurance, as well as worker's compensation costs are expected to hold at current levels for FY09. Planned utilization of fund balance by the Kenai Peninsula Borough Risk Management Committee will continue for next year to assist in offsetting the impact of unforeseen property and liability insurance increases.
- Increased travel allotments in the amount of \$100,000.
- A state competition travel reimbursement account has been re-established in the amount of \$75,000 so schools may apply for reimbursement of part or all travel costs associated with participation in statewide competitions.
- Fund transfer for student nutrition in the amount of \$621,031.
- Equipment budgets for FY09 include:
 - Continued implementation of distance education services districtwide.
 - Continued phase-in of IP phone systems to replace aging school phone systems; the completion of this project is expected in FY09.
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure per the Technology Plan.

BUDGET DEVELOPMENT COMMITTEE

The purpose of the Budget Development Committee process is to solicit recommendations from the community, Kenai Peninsula Borough School District staff, and students in order to prepare the budget, focusing on improving student achievement in safe and barrier-free schools and reflecting a balance between revenues and expenditures. We are requesting that the Budget Development Committee review general fund information to determine if improvements/efficiencies can be made.

The Superintendent will use these recommendations to prepare the budget.

The Budget Development Committee will be asked to do the following:

- Suggest economies
- Look for duplication of efforts or services
- Suggest program alternatives that can provide services to students in more effective ways
- Provide appropriate recommendations (i.e., reductions cannot violate the law or terms of existing contracts)
- Estimate the impact on services that will result from the recommendations made
- If adding programs, provide a suggestion of how to fund this increase

Timeline

Recommendations will be presented to the Superintendent, and the Superintendent will review the reports with the District leadership and will incorporate recommendations into the budget. The Budget Development Committee recommendations will also be presented to the Board of Education.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
148 N. Binkley Street
Soldotna, Alaska 99669
Budget Development Committee Recommendation

FY10

Priority Scale:

#1: Cut from budget

#2: Must add

#3: Would be nice, but

Budget Development Team: _____ Priority No.: _____

Department Name: _____

Program Description (amount): _____

Team Recommendation: _____

Brief Description:

Criteria for Recommendation:

Expected Outcomes/Advantages:

Impact of Services:

Other:

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Budget Development Committee
Evaluation

Your input is solicited for use in improving the budget process and to make it as effective and efficient as possible. Please note your comments below. Thank you for your assistance in this important endeavor!

Comments and/or suggestions about District Budget presentation:

Comments and/or suggestions about Budget Materials presented as resource documents:

Comments and/or suggestions about Budget Development Committee Handbook:

Comments and/or suggestions about Budget Development Committee process:

Other:



THE FACILITATOR.....

1. Provides assistance to the group so that the intended objectives are met
2. Ensures that all group members understand and follow the process
3. Provides opportunities for all group members to participate in the discussions and share ideas
4. Assigns other group roles such as note taker and timer
5. Is a neutral person who asks pertinent questions to drive discussion
6. Uses a consensus process within the group for making decisions
7. Gives a hand up to keep the group moving

A COMMITTEE MEMBER

1. Thoughtfully listens to all ideas and discussions
2. Thinks and formulates his/her thoughts before speaking
3. Follows instructions from the facilitator
4. Expresses disagreement respectfully
5. Does not impose his/her thinking on others
6. Considers the big picture
7. Is of "good will" leaving personal agendas outside the committee room
8. Uses the consensus process to arrive at decisions
9. Articulates his/her thoughts clearly and in a timely manner



COMMUNICATING CONSENSUS IN ADVISORY COMMITTEES

The following hand signals can be used to communicate your position when voting.



Thumbs Up!

When you use this voting signal it means that you are very supportive of the proposed idea. It is a high priority for you.



Closed Hand (as if you were grasping for something)
This signal indicates that you will support the idea but it is not your top priority. You will not block the proposal.



Thumbs Down!

This signal means you are adamantly opposed to the idea. You cannot live with it and absolutely will not support it.

When you use the thumbs down signal you will be asked to explain your position to the committee so that they can consider your rationale.

Because 100% consensus often requires weeks of deliberation and in many cases is never reached, for the Budget Development Committee 80% agreement will be accepted as consensus. This means that if 80% of the group votes thumbs up or closed hand it will be accepted as having reached consensus.

Appendix A

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2008 – 2009 Board Goals

Individual Student Success

1. Increase graduation rate / decrease dropout rate
 2. Increase parent / community engagement
 3. Develop an Individual Learning Pathway for each student
-

Critical Issues

- Reduce dropouts – increase high school graduation
- Instruction in tune with present student population
- Capture / recapture students who have sought alternatives
- Challenging / rigorous education programs
- Teacher / staff retention and continuity (smaller schools)
- More training / understanding / physical resources for special needs students
- Minority test scores – PLAN
- Class size / similar offering at all schools
- Attracting / retaining staff through recognition
- Small school collaboration (all schools, actually)
- School facilities / consolidation of schools and school programs
- Interactions with public
 - Information directed to the public (PR)
 - Hearing what the public has to say
- Self evaluation / superintendent evaluation – revisit process
- Site councils – work more effectively with Board
- Vocational education implementation and curriculum

Appendix B

Kenai Peninsula Borough School District Long Range Plan 2007 – 2012

Mission:

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

Guiding Principles:

Our guiding principles consider the ideal educational experience for all students to be one in which:

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

Goal #1 – Organizational Excellence:

KPBSD will provide services to students in order to prepare them to thrive in a 21st Century global economy and society.

The District will do this through:

- A. A rigorous and comprehensive curriculum where students:
 - Demonstrate effective communication (written, oral, listening) with a variety of audiences
 - Demonstrate effective math and science skills
 - Demonstrate ability to comprehend complex written material
 - Demonstrate critical thinking and creative abilities
 - Demonstrate necessary competencies in 21st century skills (information management, research skills, technology skills, applying learning)
 - Have appropriate work attitudes preparing them for their next endeavor (responsibility, team member, safety, etc.)

- Have learned and practiced appropriate social skills, respect for self and others, and healthy lifestyle choices/activities
- B. Collaborative use of assessments to assure continuous progress of all students
- Develop a comprehensive data warehouse system allowing personal and site level access to multiple sources of information
 - 100% of students score at proficiency level on standardized tests or have a plan in place to address improvement
 - Develop formative and substantive assessments to allow continuous progress monitoring and flexibility for learning in the classroom
 - Use Response to Intervention strategies and have supports in place for students to attain proficiency or potential
 - Implement district study team suggestions to improve graduation rate
 - Develop standards based report card through 6th grade by 2010, and 8th grade by 2012
- C. Assuring accountability for all who work with students
- Clarify and reaffirm standards for evaluation of staff (retention, tenure) to assure quality teachers and staff who inspire students and teach well
 - Provide time for staff to interpret and respond to student data
 - Develop or provide quality, job embedded professional development for all levels (see Goal #2A)
 - Build systems that lead to empowering students, employees, and communities to identify ways to achieve goals in conjunction with the district
- D. Supporting class sizes and instructional strategies that meet the needs of all students
- Continue focus on meeting needs of all students in heterogeneous classrooms (Co-teaching)
 - Maintain class size range allowing individual student attention (Kindergarten=1:20, Grades 1-3=1:22, Grades 4-6=1:24, Grades 7-12=1:24)
 - Equalize basic program opportunities in similar-sized schools
 - Assure staff knows the literacy and learning skills necessary for children's developmental stages and engages students appropriately in research-based strategies
- E. Promoting and creating opportunities for community involvement
- Support and expand involvement in student academic, artistic, vocational, and athletic organizations and events
 - Encourage public service projects in courses and schools
 - Expand existing school to career partnerships to involve more communities and more business (job shadow, mentors, career pathways, etc.)
 - Reinstate talent bank (data base to match school needs with community resources and community needs with school resources)

- Facilitate opportunities to draw on local expertise to create educational options for students
- Advance cultural awareness, responsiveness, and communication across cultures through training, active dialogue and community experiences
- Create community learning hubs inside schools with abundant, quality, and culturally engaging materials available in libraries; technology access

Goal #2 – Organizational Improvement:

KPBSD will continuously and thoughtfully enhance the value and quality of its personnel and services utilizing data and input.

The District will do this through:

- A. Ensuring the staff capacity necessary to achieve the district mission and objectives
 - Complete a review of job/work classifications and responsibilities for employees
 - Develop and adopt a long term comprehensive model for professional development emphasizing collaboration, focused on student achievement, and based on “best practices” and professional need
 - Implement innovative programs for staff that include plans for group and individual growth and measure implementation
 - Assure training is embedded, sustainable, offered through multiple delivery models, and addresses changing personnel
 - Establish a multi-level development program for certified staff focused on leadership
 - Guarantee growth and development of personnel in the 1st – 3rd years of employment through a structured support program
 - Develop a content-area-specific program to assist struggling tenured teachers
 - Share professional development opportunities with KPC and business partners
 - Create an idea list of effective teaching practices for enhancing instruction
 - Improve counselor/student ratio to increase post secondary transition success and meet increased student needs
 - Provide staffing for interventionists at schools to assist classroom teachers with Response to Intervention strategies and documentation
- B. Ensuring full involvement of families in the education of their children
 - Develop system level workshops for parents and staff regarding meaningful parent involvement
 - Create an awareness and support for parent’s responsibilities in educating their children
 - Work with community partners to identify strategies to help families make smooth transitions between schools

- Assure families receive regular communication concerning school and district goals, objectives, and programs
- Increase the role of parent and citizen input

C. Improving communication

- Implement strategies to address each employee's role as the ambassador for the district and public education
- Provide user friendly and timely information to all stakeholders
- Continue to utilize a variety of public engagement activities to promote communication
- Survey employees for specific ideas about ways to improve KPBSD
- Continue and strengthen existing site councils as the primary site level decision advisors
- Continuously evaluate and upgrade the use of mass media and technology to enhance communication
- Provide and encourage opportunities for sharing between and within schools

Goal #3 – Organizational Responsiveness:

KPBSD will be a flexible organization able to, after thoughtful evaluation, move quickly and easily as new information and changing circumstances dictate.

The District will do this through:

- A. Providing maximum, quality choices in classes, programs, and schools for students
- Provide individualized learning plans and flexible accommodations for students to reach their highest personal potential
 - Explore opportunities to expand standards-based options within all schools
 - Continue and expand options available to all students from a variety of programs (distance, dual credit, Connections, traditional, supplemental)
 - Develop flexible course schedules, delivery formats, and facilities use to maximize opportunities for students
- B. Determining future needs due to enrollment changes, population shifts, rising costs, potential or actual AYP failures and other pertinent data
- Develop a long range consolidation plan
 - Audit and provide recommendations regarding building utilization (shared community/school space options, etc.)
 - Implement a long range environmental conservation plan (energy management, recycling, “green” practices, etc.)
- C. Making optimal use of technology
- Continue and expand technology integration and implementation

- Establish an instructional technology support system at schools, overseen by the district, to coordinate and expand services
 - Explore and adopt appropriate emerging technologies to improve student performance and prepare students for their future world
 - Emphasize technology ethics
- D. Emphasize healthy life habits
- Develop and implement an employee wellness plan with goal of reducing sick leave and health care costs, thus ensuring the greatest portion of resources possible used to impact student learning directly
 - Improve student nutrition services – reduce fats/refined sugars and increase whole grains/fresh fruits and vegetables

Goal #4 – Organizational Sustainability:

KPBSD will be a viable, vibrant organization focused on students and plans regardless of changes in leadership and personnel.

The District will do this through:

- A. Securing sufficient monetary resources for meeting the needs of students now and in the future
- Work with Borough Assembly to identify sources and levels of revenue to meet the needs of the school system
 - Develop new, diverse, stable revenue streams to support educational programs and facilities
 - Establish a development office to conduct grant writing, supplemental funding, and coordination of outside resources
 - Work with the State Legislature and Governor’s Office to assure forward, appropriate levels of funding
 - Further encourage a positive and cooperative relationship with federal and state agencies
- B. Attracting and retaining quality personnel
- Use the District’s strengths (unique geographic location, technology infrastructure, and collaborative team structure) as tools
 - Aggressively recruit applicants of diverse ethnic and cultural backgrounds
 - Review honors, recognition, and validation for accomplishments by students and staff
 - Provide a salary and benefit package to employees comparable to other large districts in the State
 - Recognize and reward faculty and staff for the achievement of professional distinction and for innovation, creativity, participation on school and district committees, and community engagement

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.

Page 2 of Glossary

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.

Page 3 of Glossary

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.

Page 4 of Glossary

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.

Page 5 of Glossary

School District 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).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

Appendix D

<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 I-D, N & D (Summer)	298	Title I-D, Delinquent
201	State Staff Dev Mini-Grants	260	Title II-A, Training & Recruiting	300	McKinney – Vento Homeless
205	Pupil Transportation	260	Title II-A, Professional Devel.	350	Title VII - Indian Education
214	Statewide Alaska Mentorship	260	Title III-A, English Lang. Acquisit.	356	Gear Up
217	FY07 Legis Equipment Fund	260	Title IV, Drug & Violence Prevent	357	NSTA/NASA
218	Principal Coaching	260	Title V-A, Innovative Education	370	Chevron
219	Youth First	265	Carl Perkins - Basic	371	Corporate Grants
220	FY08 Legis Equipment Fund	266	Title VI-B	372	Community Theater
221	AK Works	271	Charter School Grant	374	Charter School
222	FY09 Legis Equipment Fund	272	Upward Bound/UAF	375	Equipment Fund
255	Food Service	281	Migrant Education - Book	376	Homer Foundation
260	Title I-A	284	Youth in Detention	379	School Incentive
260	Title I-C, Migrant Education	289	Governor's Drug Prevention	383	ASBO Prof Development
260	Title I-C, Migrant Summer	291	Title I-D, Delinquent & At-Risk	500	Capital Project
260	Title I-D, Neglected & Delinquent	295	School Improvement	710	Pupil Activity

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

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

LOCATION CODES:

01	Tebughna School	40	Port Graham Elem/High	72	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	41	Sears Elementary	73	C/O Asst. Supt.-Instruction
03	Susan B English Elem/Hi	42	Seward Elementary	74	C/O Fiscal Services
04	Spring Creek	43	Soldotna Elementary	75	C/O Planning and Operations
05	Skyview High	44	Sterling Elementary	76	C/O Purchasing & Warehouse
06	Homer High	45	Tustumena Elementary	77	C/O Human Resources
07	Kenai Central High	46	Redoubt Elementary	78	C/O Information Services
08	Seward High	47	McNeil Canyon Elem	79	E-Rate/Tech Plan
09	Soldotna High	48	K-Beach Elementary	80	Connections
10	Nikiski Mid/Sr High	49	Razdolna Elementary	81	Special Services
11	Kenai Middle	50	West Homer Elementary	82	Interest Based Bargaining
12	Soldotna Middle	51	Mt. View Elementary	83	Districtwide Services
13	Homer Middle	52	Nikiski North Star Elementary	84	Curriculum/Assessment
14	Seward Middle	53	Voznesenka Elem/High	86	District Media Center
15	Kenai Youth Facility	56	Kachemak Selo	87	Nursing Services
16	Peninsula Optional	63	Kaleidoscope Charter	88	Community Education
31	Chapman Elem	64	Montessori Charter	89	Community Theater
32	Cooper Landing Elem	65	Aurora Borealis Charter	90	Student Nutrition Services
33	Paul Banks Elem	66	Homer Flex	91	Grants Staff Development
34	Nanwalek Elem/High	67	Kenai Alternative High School	92	Grants Instruction
35	Hope Elem/High	68	Fireweed Academy Charter	93	Boys & Girls Club: After the Bell
37	Moose Pass Elementary	70	C/O Board of Education	95	Challenger Center
38	Nikolaevsk Elem/High	71	Superintendent	96	Unallocated

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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>FY06</u>	<u>FY07</u>
3511	Health Care Costs	\$8,307/employee	\$9,300/employee
	<u>CERTIFIED</u>	<u>FY06</u>	<u>FY07</u>
3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3541	Medicaid (certified)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>21.00 %</u>	<u>26.00 %</u>
		23.05 %	28.05 %

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>16.81 %</u>	<u>21.81 %</u>
		25.06 %	30.06 %

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

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

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

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

4200 TRAVEL

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

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

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

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

4320 GARBAGE - for building.

4331 POSTAGE

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

4332 TELEPHONE

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

4360 ELECTRICITY - for building.

4380 FUEL - for building

4401 FREIGHT COSTS

Expenditures for shipping freight to remote schools.

4402 PURCHASED SERVICES

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

4408 COPY SERVICES

Per copy costs are recorded under this object code.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4409 **RISO SERVICES**

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

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

4501 **SUPPLIES**

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

Included are teaching, maintenance, janitorial and office supplies, batteries, tires, instructional media including textbooks, graduation expenses, supplies for staff meetings and inservice, computer keyboards and monitors, computer software and/or software upgrades (where a CD is received), food service point of sale pin pads, and periodicals is included. Gas and oil are also recorded here if not used for food service delivery, pupil transportation, or warehouse delivery.

4502 **DISCRETIONAL MATERIAL**

That amount negotiated for the purchase and reimbursement of instructional materials to teachers, principals and certain aides/tutors.

4580 **GAS & OIL**

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

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

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

4850 **STIPENDS**

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

4901 **OTHER EXPENSES**

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; Web-based memberships, etc.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.