



BUDGET WORK GROUP

HANDBOOK

BUDGET

DEVELOPMENT

FY 2008 – 2009

Kenai Peninsula Borough School District

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

BUDGET WORK GROUP HANDBOOK

TABLE OF CONTENTS

Introduction.....1

District Administration and Management.....2

Guidelines for Citizen Involvement.....3

Budget Process.....5

Enrollment.....11

Staffing Formulas.....15

General Fund – Revenues and Expenditures21

Budget Work Group.....25

Appendix A.....33

Appendix B35

Appendix C39

Appendix D.....45

INTRODUCTION

INTRODUCTION

By participating in the Budget Work Group 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 School Board Goals and Objectives for FY 2007 – 2008 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, 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 FY09 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).

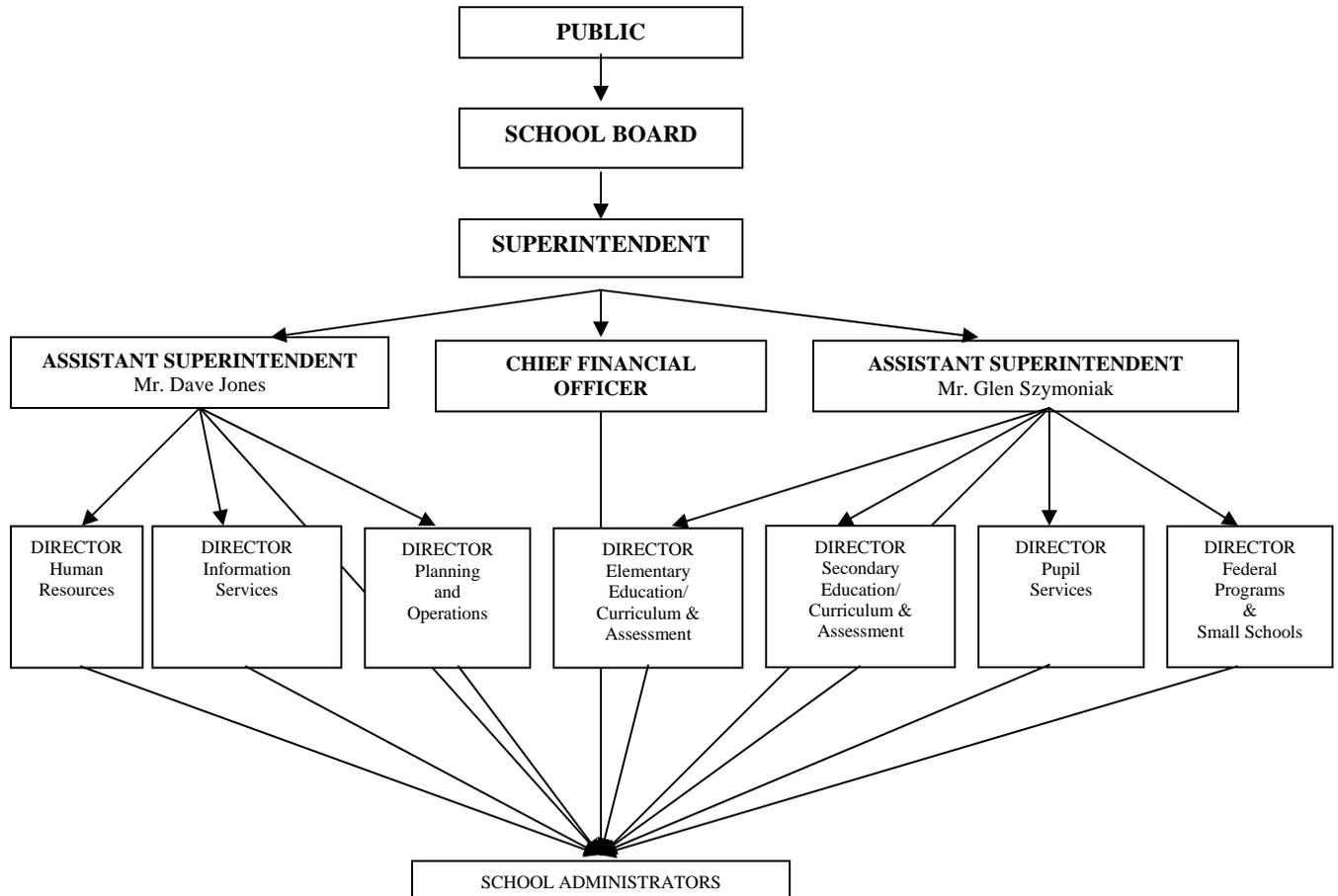
The goal of citizen involvement is to increase the public's understanding of the budgeting process and to gather feedback to the process and the individual program budgets.

District Administration and Management

Central Administration 2007 - 2008

Dr. Donna Peterson, Superintendent
Mr. Glen Szymoniak, Assistant Superintendent
Mr. Dave Jones, Assistant Superintendent
Mrs. Melody Douglas, Chief Financial Officer
Mr. Tim Peterson, Director, Human Resources
Mrs. Norma Holmgaard, Director, Federal Programs & Small Schools
Mr. Sean Dusek, Director, Secondary Education/Curriculum & Assessment
Mrs. Doris Cannon, Director, Elementary Education/Curriculum & Assessment
Mrs. 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

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 includes:

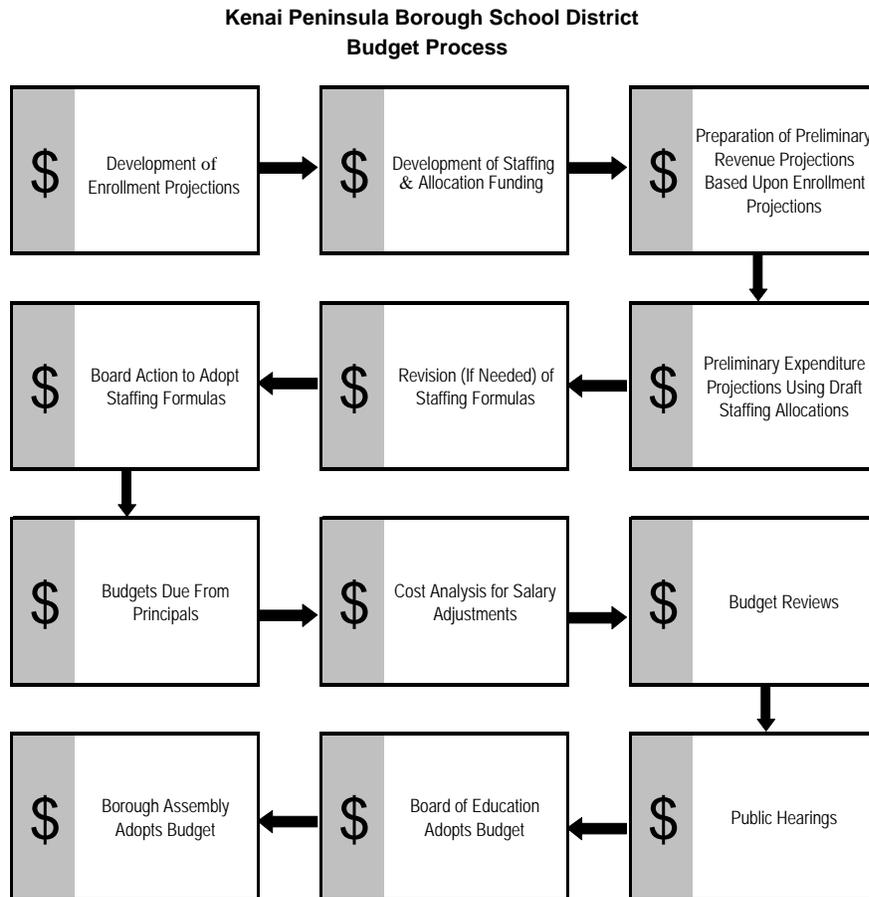
- Orientation to the District
- Departmental presentation to the Budget Work Group
- Review of the District's budget and budget development process
- Explanation of current financial commitments
- Discussion of conceptual possibilities to improve the budget situation
- Sub-committee work in two areas: instruction and 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

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 78% 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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Budget Development Calendar, 2008 - 2009

September 2007						
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						

October 2007						
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

November 2007						
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	

9th - Budget Work Group Mtg., Borough Assembly Chambers, 9:00 a.m.
 12th - Budget Work Group Mtg., Borough Assembly Chambers, 9:00 a.m.
 - Budget Survey Opened to the Public
 16th - Enrollment and Staffing Projection Report
 - FY09 General Fund Revenue Projection

December 2007						
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					

7th - Site Budget Information Due to District Office
 12th - Budget Survey Closed

January 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	

2nd - Administrative Preliminary Budget Preview
 14th - School Board Meeting-Work Session to Review Preliminary Budget
 15th - Joint Work Session with Board and Borough Assembly, 10 AM -tentative
 22nd - Public Budget Forum-KCHS Library, 7:00 p.m..
 24th - Public Budget Forum-Seward High Library, 7:00 p.m.
 30th - Public Budget Forum-Homer High Library, 7:00 p.m.

February 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	

4th - School Board Meeting - Budget Work Session

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Budget Development Calendar, 2008 - 2009

March 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					

3rd - School Board Meeting - Presentation of Budget - Homer

April 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			

7th - School Board Meeting - Board action on FY09 Budget
 *8th - KPBSD Budget Information to Borough Assembly*** - tentative
 *15th - Borough Assembly Resolution - tentative

May 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

*6th - Ordinance Introduced at Borough Assembly - tentative
 *20th - Borough Assembly Ordinance Vote - tentative

*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

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

Area	School Name	Configuration	Capacity *	Current Enrollment	% Capacity
Homer Area	Chapman	K-8	150	92	61%
	Fireweed Academy Charter	K-7	*	76	N/A
	Homer Flex	9-12	75	33	44%
	Homer High	9-12	600	428	71%
	Homer Middle	7-8	360	197	55%
	Kachemak Selo	K-12	100	94	94%
	McNeil Canyon	K-6	260	108	42%
	Nikolaevsk	K-12	175	55	31%
	Ninilchik	K-12	300	177	59%
	Paul Banks	K-2	270	219	81%
	Razdolna	K-12	50	39	78%
	Voznesenka	K-12	150	115	77%
	West Homer Elem	3-6	450	240	53%
	Kenai Area	Aurora Borealis Charter	K-8	*	180
Kaleidoscope Charter		K-4	*	196	N/A
Kenai Alternative		9-12	125	103	82%
Kenai Central High		9-12	800	495	62%
Kenai Middle		6-8	500	373	75%
Mountain View		K-5	430	426	99%
Nikiski Area		Nikiski North Star	K-6	430	406
	Nikiski Middle/Senior	7-12	600	374	62%
Seward Area	Moose Pass	K-8	50	27	54%
	Seward Elem	K-6	450	263	58%
	Seward High	9-12	400	205	51%
	Seward Middle	7-8	225	88	39%
	Spring Creek	9-12	55	34	62%
Soldotna Area	Cooper Landing	K-8	40	9	23%
	K-Beach	K-6	400	441	110%
	Peninsula Optional	9-12	40	34	85%
	Redoubt	K-6	400	367	92%
	Skyview High	9-12	600	459	77%
	Soldotna Elementary	K-6	470	264	56%
	Soldotna High	9-12	800	538	67%
	Soldotna Middle	7-8	500	455	91%
	Soldotna Montessori Charter	K-6	*	161	N/A
	Sterling	K-6	270	169	63%
	Tustumena	K-6	400	156	39%
	Other Locations	Connections	K-12	**	947
Hope		K-12	100	8	8%
Kenai Youth Facility		7-12	10	11	110%
Nanwalek		K-12	60	63	105%
Port Graham		K-12	50	25	50%
Susan B. English		K-12	200	62	31%
Tebughna		K-12	125	32	26%

* 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 1,138 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-5. 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

Schools not involved in Middle School feeder system

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

Soldotna Middle School

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

Seward Middle School

Seward Elementary

Moose Pass
Nikolaevsk
Ninilchik
Port Graham
Susan B. English
Tebughna
Voznesenka

STAFFING FORMULAS

HIGH/MIDDLE SCHOOL STAFFING
2007-08

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>NUMBERS</u>	<u>NOTE</u>
Principal	All	1 per school	
Assistant Principal	300-350 351+	.5 per school 1 per school	
Classroom Teachers	All	1 per 23 students	
Librarian	>= 200 600+	.5 per school 1 per school	
Counselor	200-400 401-600 601+	1 per school 1.5 per school 2 per school	
Athletic Director	251+	.5 per school	
Custodian	All	Average of 1 per 22,000 sq ft and 1 per 125 students	
Secretary	All	1 per 200 students	
Guidance/Career Assistant	200-400 401+	.5 per school 1 per school	
Library Aides	All	.44 per school	
Pool Manager	All	1 per school w/pool	
Special Program Personnel		variable	depends upon needs of student population

ELEMENTARY SCHOOL STAFFING
2007-08

POSITION	SCHOOL ENROLLMENT	NUMBERS	NOTE
Principal	201+	1 per school	
Assistant Principal	N/A		
Classroom Teachers	201+	1 per 20 students 1 per 22 students 1 per 26 students	Gr. K Gr. 1-3 Gr. 4-6
Elementary Specialists	<270 270-345 346+	1.50 per school 2.00 per school 2.50 per school	
Custodian	All	Average of 1 per 20,000 sq ft and 1 per 100 students	
Secretary	All	1 per 275 students	1.0 minimum allocation
Library Aide	<= 275 276+	0.38 per school 0.44 per school	
Special Program Personnel		variable	depends upon needs of student population

SMALL SCHOOL STAFFING

2007-08

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>NUMBERS</u>	<u>NOTE</u>
Principal	All	Varies (.20 - 1.0 per school)	Teaching or Regional
Assistant Principal	N/A		
Classroom Teachers	<100 100-200	1 per 19 students 1 per 22 students	1.0 minimum allocation
Elementary Specialists	<=100 101-200	0 per school 1 per school	
Content Specialist	Gr. 9-12 >24 Gr. 9-12 >49	.5 per school 1 per school	
Custodian	<100 101+ with HS	Average of 1 per 18,000 sq ft and 1 per 100 students Average of 1 per 18,000 sq ft and 1 per 100 students	.25 minimum allocation
Secretary	<100 101-224 with HS 225+ with HS	.75 per school 1 per school 1.5 per school	
Pool Manager	All	1 per school with pool	
Special Program Personnel		variable	depends upon needs of student population

OTHER SCHOOL PROGRAMS

2007-08

Homer Flex
Kenai Alternative
Kenai Youth Facility
Spring Creek

<u>POSITION</u>	<u>SCHOOL</u>	<u>NUMBERS</u>	<u>NOTE</u>
Principal	All	Varies up to 1 per school	Teaching or Regional numbers specified in policy
Assistant Principal	N/A		
Classroom Teachers	All	Varies 1-4.75 per school	numbers specified in policy
Custodian	Homer Flex Kenai Alternative	Average of 1.0 per 18,000 sq ft and 1.0 per 100 students	.25 minimum allocation
	Kenai Youth Facility Spring Creek	no custodian	
Secretary	Homer Flex Kenai Alternative	.75 per school	
	Kenai Youth Facility Spring Creek	Varies up to .75 per school	
Special Program Personnel		variable	depends upon needs of student population

**SUPPORT STAFFING FORMULA 2007-08
Mt. View/Sears Combined**

11/14/2007

School	EH	PRESCHL	K	1	2	3	4	5	6	7	8	9	10	11	12	SEC			
																ADM	ADM	K-6	
HIGH SCHOOLS																			
Homer HS													112	122	123	107	464	464	0
KCHS	10												144	144	137	117	552	542	0
NIHI										72	69		69	62	64	55	391	391	0
Seward HS													47	66	57	51	221	221	0
SKYVIEW													122	159	122	105	508	508	0
SOHI													122	173	124	118	537	537	0
MIDDLE SCHOOLS																			
Homer Middle											83	104					187	187	0
Kenai Middle									99	117	136						352	352	99
Sold Middle										244	233						477	477	0
ELEMENTARY SCHOOLS K-8																			
Chapman			15	20	10	15	14	13	17	8	10	0	0	0	0	0	122	122	104
K-Beach			59	63	64	58	68	62	69								443	443	443
McNeil Can			16	16	21	17	20	18	12								120	120	120
Mt. View (w/Sears)			77	70	61	55	61	64									388	388	388
Nikiski El/North Star			46	55	40	57	57	65	48								368	368	368
Paul Banks			67	64	59												190	190	190
Redoubt			46	53	41	66	49	55	54								364	364	364
Seward El.			33	34	32	37	35	37	39								247	247	247
Sold. El.			35	30	47	28	29	32	35								236	236	236
Sterling			18	13	26	29	24	38	23								171	171	171
Tustumena			21	25	19	20	20	18	34								157	157	157
West Homer El						63	56	57	46								222	222	222
SMALL SCHOOLS < 100																			
Cooper L			2	2	1	1	0	2	2	0	0	0	0	0	0	0	10	10	10
Homer Flex													6	6	11	13	36	36	0
Hope			1	1	0	1	1	1	1	1	1	2	3	1	3	17	17	6	6
Kenai Alt												32	10	20	21	83	83	0	0
K. Selo			7	10	8	7	6	10	6	4	8	4	6	6	4	86	86	54	54
Moose Pass			2	1	5	1	4	3	4	4	2	0	0	0	0	26	26	20	20
Nanwalek			5	5	6	4	3	7	5	3	4	9	3	7	3	64	64	35	35
Nikolaevsk			7	4	9	3	5	2	6	5	2	3	7	6	0	59	59	36	36
Pt. Graham			1	2	1	1	1	3	2	1	2	2	5	0	0	21	21	11	11
Razdolna			4	7	2	3	5	1	2	4	2	5	2			37	37	24	24
Seward Middle										49	44					93	93	0	0
Spring Creek												14	14	14	13	55	55	0	0
S.B. Engl.			3	1	7	3	10	4	5	5	1	1	8	7	5	60	60	33	33
Tebughna			3	3	4	9	4	1	7	4	1	3	3	3	1	46	46	31	31
SMALL SCHOOLS > 100 With High School																			
Ninilchik			7	4	9	16	17	4	10	16	8	14	19	10	17	151	151	67	67
Voznesenka			4	12	10	6	7	12	11	10	14	12	9	8	6	121	121	62	62
TOTALS	10	0	479	495	482	500	496	509	537	630	641	723	821	720	639	7682	7672		

**SUPPORT STAFFING FORMULA 2007-08
Mt. View/Sears Combined**

11/14/2007

School	AREA	Custodian	CUSTODIAN	Secretary	SECRETARY	COUNSELING	LIBRARY	NURSES		POOL	THEATER			
	SQ. FEET	Formula	Allocation	Formula	Allocation	Assistant	AIDES	(Hrs/Day)	FTE	MANAGERS	TECHS			
HIGH SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 200 ADM	ROUNDED	.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 150 ADM	FTE	1.00/SCHOOL WITH POOL				
Homer HS	158200	5.45	5.50	2.32	2.50	1.00	0.44	3.09	0.39	1.00	1.00			
KCHS	189007	6.46	6.50	2.76	2.50	1.00	0.44	3.61	0.45	1.00	N/A			
NIHI	117504	4.23	4.00	1.96	2.00	0.50	0.44	2.61	0.33	N/A	1.00			
Seward HS	75373	2.60	2.50	1.11	1.00	0.50	0.44	1.47	0.18	1.00	0.50			
SKYVIEW	117101	4.69	4.50	2.54	2.50	1.00	0.44	3.39	0.42	1.00	1.00			
SOHI	154637	5.66	5.50	2.69	2.50	1.00	0.44	3.58	0.45	1.00	1.00			
MIDDLE SCHOOLS		Average of 1 cust/22,000 sqft and 1 cust/125 ADM	ROUNDED	1.0 FTE PER 200 ADM	ROUNDED	.5 IF ADM 200-400 1.0 IF ADM > 400	.44 PER SCHOOL	1 HR/DAY PER 90 ADM	FTE	N/A				
Homer Middle	65556	2.24	2.00	0.94	1.00	0.00	0.44	2.08	0.26					
Kenai Middle	85476	3.35	3.50	1.76	1.50	0.50	0.44	3.91	0.49					
Sold Middle	84755	3.83	4.00	2.39	2.50	1.00	0.44	5.30	0.66					
ELEMENTARY SCHOOLS K-8		Average of 1 cust/20,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<=275=1.0 FTE ADM>275=1.0 FTE/275 ADM	ROUNDED	N/A	.38 IF K-6 <=275 .44 IF K-6 >=276	1 HR/DAY PER 60 ADM	FTE	N/A				
Chapman	25348	1.24	1.00	1.00	1.00		0.38	2.03	0.25					
K-Beach	46935	3.39	3.50	1.61	1.50		0.44	7.38	0.92					
McNeil Can	32750	1.42	1.50	1.00	1.00		0.38	2.00	0.25					
Mt. View (w/Sears)	50000	3.19	3.00	1.41	1.50		0.44	6.47	0.81					
Nikiski El/North Star	50000	3.09	3.00	1.34	1.50		0.44	6.13	0.77					
Paul Banks	33414	1.79	1.50	1.00	1.00		0.38	3.17	0.40					
Redoubt	46639	2.99	3.00	1.32	1.50		0.44	6.07	0.76					
Seward El.	52199	2.54	2.50	1.00	1.00		0.38	4.12	0.51					
Sold. El.	54177	2.53	2.50	1.00	1.00		0.38	3.93	0.49					
Sterling	33844	1.70	1.50	1.00	1.00		0.38	2.85	0.36					
Tustumena	46679	1.95	2.00	1.00	1.00		0.38	2.62	0.33					
West Homer El	52500	2.42	2.50	1.00	1.00		0.38	3.70	0.46					
SMALL SCHOOLS < 100		Average of 1 cust/18,000 sqft and 1 cust/100 ADM .25 minimum	ROUNDED .25 minimum		.75 FTE PER SCHOOL	N/A	N/A	.5 DAY PER WEEK	FTE	1.00/SCHOOL WITH POOL				
Cooper L	8324	0.28	0.25		0.75			0.80	0.10					
Homer Flex	5405	0.33	0.50		0.75			0.80	0.10					
Hope	13500	0.46	0.50		0.75			0.80	0.10					
Kenai Alt	12328	0.76	0.50		0.75			0.80	0.10					
K. Selo	5468	0.58	0.50		0.75			0.80	0.10					
Moose Pass	8989	0.38	0.50		0.75			0.80	0.10					
Nanwalek	14832	0.73	0.50		0.75			0.80	0.10					
Nikolaevsk	24282	0.97	1.00		0.75			0.80	0.10					
Pt. Graham	12568	0.45	0.50		0.75			0.80	0.10					
Razdolna	2000	0.24	0.25		0.75			0.80	0.10					
Seward Middle	37500	1.51	1.50		0.75			0.80	0.10					
Spring Creek	0	n/a	n/a		0.75			n/a	n/a					
S.B. Engl.	59208	1.94	2.00		0.75			0.80	0.10	1.00				
Tebughna	25976	0.95	1.00		0.75			0.80	0.10					
SMALL SCHOOLS > 100 With High School		Average of 1 cust/18,000 sqft and 1 cust/100 ADM	ROUNDED	ADM<225=1.0 FTE ADM>=225=1.5 FTE			N/A	1 HR/DAY PER 80ADM	FTE	1.00/SCHOOL WITH POOL				
Ninilchik	55277	2.29	2.00	1.00	1.00			1.89	0.24	1.00				
Voznesenka	8948	0.85	1.00	1.00	1.00			1.51	0.19					
TOTALS	1866699	79.51	78.00	34.13	44.50	6.50	8.76	93.31	11.66	7.00	4.50			

IF .3 OR <= .00
IF BETWEEN .31 AND .79 = .50
IF .8 OR >= 1.00

GENERAL FUND – Revenue and Expenditures

GENERAL FUND

Revenue Budget

The revenue budget was developed based on the enrollment projection of 9,167 students and the State of Alaska foundation funding formula incorporating a base student allocation of \$5,380.

FY08 supplemental state funding includes a one-year appropriation of \$5,955,888 that has been legislatively authorized to represent 50% implementation of the ISER study's district cost factor adjustment outside the education funding formula. This portion of the formula addresses the cost differences encountered by school districts throughout the State. In addition a School Improvement Grant totaling \$1,517,638 was awarded to the general fund on a one year basis.

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 base student allocation has been received, there is no inflation-proofing component and costs of labor, retirement benefits, health care, property and liability insurance, and utilities continue to increase. 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.

The Kenai Peninsula Borough (KPB) was legislatively awarded municipal assistance targeting energy relief and the incremental Public Employee Retirement System employer contribution rate increase for FY08. 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. In addition, collection of a 2% borough sales tax has allowed KPB to fund the District at the Cap. It is hoped this level of support will continue.

Expenditure Budget

The revised expenditure budget of \$117,272,948 is based on a decreased enrollment projection of 9,167 students. This budget meets the State of Alaska mandate of 70% of total general fund expenditures with 74.02% of the budget dedicated to instructional activities.

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 FY08 budget was developed based on the following significant elements:

- No increase in total amount of site discretionary accounts.
- The primary goal of the District has been to invest in classroom teaching staff by maintaining the pupil-teacher ratio at the lowest level possible. This budget is based on staffing at FY07

levels. 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 45.44% and 54.03% respectively, set by the Alaska Management Retirement Board for FY08 have been included in this budget. The Alaska Legislature authorized ‘on-behalf’ payments to assist Districts with these extraordinary rates. The FY08 budget will be revised when direction on how to account for “on-behalf” payments is determined by the State of Alaska, regulatory agencies and auditors.

It has been increasingly difficult to attract substitutes willing to work for the long-standing pay rates for these employees, therefore, increased funding for substitute employees has been included in this budget.

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. FY08 staffing formulas:

Elementary Schools	K, 1:20 1-3, 1:22 4-6, 1:26
Secondary Schools	1:23
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

- Consolidation of Sears and Mountain View elementary schools with recognition of occupancy of the vacated facility by one of the District’s charter schools; Kaleidoscope Charter School of Arts & Sciences.
- The equivalent of seven (7) certified positions have been added to the general fund budget to address salary costs associated with reduced Title VI-B funding for mandated special education programs. (Travel, supplies, and professional technical costs have been included in this budget as a result of this federal funding. The Special Services department has been using increasing amounts of Title VI-B rollover funds for the last five years; rollover funds will be exhausted at the end of FY07.)
- Peninsula Optional High School will be implemented with operational funds to include 3.5 FTEs.

- The Alaska On-Line program will no longer be available to the District after FY07 for delivery of distance education classes. Two FTE staff have been allocated in addition to acquiring the Blackboard software, server, and course development funds to continue this program.

- Budgeted health care costs increased to \$9,600 annually per employee. The Health Care Cost Committee, through the collective bargaining agreements (CBA), is tasked with overseeing cost containment of the health care program. A districtwide wellness plan will be implemented in FY08.

The collective bargaining agreements (CBA) include a provision that 10% of any increase in total operating fund support from the State of Alaska will be used to reduce total health care expenses. Funds have been set aside to address this matter once actual enrollment has been established for FY08 funding.

- Utility budgets have been increased by 10% to provide for expected increased costs in natural and bottled gas, fuel for heating and electricity. Budgeting for utilities has been challenging in recent years. Beginning in FY08, the District will be using utility management software to assist with an energy management program targeting cost containment and to assist with budgeting.

- Funds have been included to purchase adopted curriculum and materials in FY08 as determined by Board policy.

- Contingency funds of \$2.2 million, representing about 2% of the general fund budget, will be established so that funds will be available for unanticipated costs.

- Equipment budgets for FY08 include:

1. Continued implementation of distance education services districtwide.
2. Continued phase-in of IP phone systems to replace aging school phone systems.
3. Equipment to support Connections program.
4. Equipment to maintain technology infrastructure per the Technology Plan.
5. Ongoing payments for the purchase of a replacement warehouse delivery truck.

BUDGET WORK GROUP

BUDGET WORK GROUP

The purpose of the Budget Work Group 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 Work Group review general fund information to determine if improvements/efficiencies can be made.

The Superintendent will use these recommendations to prepare the budget.

The Budget Work Group 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 Work Group recommendations will also be presented to the Board of Education.

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

FY 09

Priority Scale:

#1: Cut from budget

#2: Must add

#3: Would be nice, but

Budget Review 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 Work Group
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 Framework presentation:

Comments and/or suggestions about Departmental Overview presentations:

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

Comments and/or suggestions about Budget Work Group Handbook:

Comments and/or suggestions about Budget Work Group process:

Other:

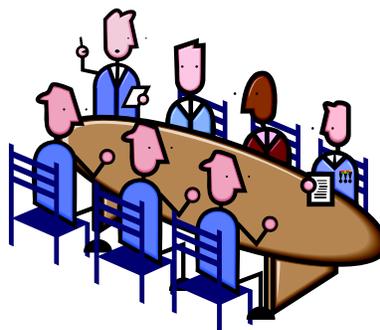


THE FACILITATOR.....

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 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 Work Group 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

APPENDICES

Kenai Peninsula Borough School District

Board of Education 2007-2008 Goals and Objectives

I. Review and evaluate Board bylaws and protocols

A. Using School Board Association models and community input, determine applicability to KPBSD Board practices and adapt as necessary to clearly communicate how the Board conducts business on a variety of topics

B. Review, clarify, and add Board bylaws and protocols to provide clear understanding as to meaning and intent

II. Facilitate completion of long range plan

A. Attend, listen to, and participate in at least two community and/or site level discussions regarding plan

B. Provide collective direction to administration regarding priorities, specific wording/intent of all sections of the plan

III. Improve two-way communication with the public on substantive issues

A. Increase training, accountability and effectiveness of site councils including clear communications of issues and authority of the site council

B. Invite external leaders for informal communication with Board of Education on topics including – Improving Educational Performance of Alaska Natives and Improving Vocational Opportunities for KPBSD Students

C. Develop Board-reviewed position papers on issues for distribution and to use as talking points for the public

IV. Evaluate the delivery of education relative to size, populations and programs of each school

A. Review staffing, schedules, and categories of schools (small, elementary, middle, high school, programs) to assure common understanding

B. Review performance of population subgroups in the District and discuss concerns and ideas for improvement

C. Determine changes in delivery models and staffing formulas to better meet the needs of students

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
- Learning becomes a lifelong process
- Each individual is recognized as unique, valuable, and is treated with respect and dignity
- Prevention of academic difficulties is preferred to intervention
- Education is the accepted responsibility of the entire community
- The educational environment is physically and psychologically safe and healthy
- Cultural diversity is recognized and respected
- High standards and expectations are essential elements
- Positive change is embraced
- Decisions are student-centered, data-driven, and made collaboratively
- High quality programs, personnel, and practices supporting the mission and vision of the district are developed and nurtured
- There is recognition that all students are gifted in some way and at risk at some time
- Learning experiences/opportunities are equivalent in range and quality to all students regardless of where they live and/or their economic status

Goal #1 – Organizational Competence:

KPBSD will adequately 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:

Step A: Assuring all students a safe, respectful, student-centered and welcoming environment in which to learn

Step B: Teaching students well with:

- non-negotiable goals for achievement and instruction
(i.e. all students performing at grade level or have a plan and supports in place to attain proficiency)
- comprehensive, integrated, creative curriculum
- high quality, energized staff
- varied and diverse instructional methodologies

- continuous progress monitoring and adjustments for learning

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:

Step A: Having outside entities audit, provide recommendations for improvement, and have the District adopt necessary changes in specific areas such as:

- communications
- building utilization (right sizing of buildings for infrastructure, yet providing for shared community and school spaces)
- energy/efficiency
- work classifications (job responsibility review)
- data warehousing and use

Step B: Developing and adopting a long term comprehensive model for professional development

- focusing on student achievement
- aligned, effective, relevant, engaging curriculum and instruction using research based “best practices” and “high yield strategies”
- building on past training while meeting future needs
- utilizing multiple delivery models
- assuring training is embedded, sustainable, and addresses changing personnel
- emphasizing collaboration
- implementing changes with fidelity, intensity, and consistency

Step C: Building a system that accepts responsibility for the continual progress of all students, making sure all students’ needs are met at every level

Goal #3 – Organizational Agility

KPBSD will be a responsive organization able to move quickly and easily as new information and changing circumstances dictate.

The District will do this through:

Step A: Providing maximum, quality choices in classes, programs and schools

Step B: Continuing and expanding work with local providers assuring “safety nets” for all students

Step C: Nurturing and expanding partnerships in the community and state to provide additional opportunities for students, particularly in areas of critical need

Step D: Continuing ubiquitous technology integration and implementation as well as exploring and adopting appropriate emerging technologies to improve student performance and prepare students for their future world

Step E: Providing individualized learning plans and flexible accommodations for students to reach their highest personal potential.

The individualized plans will:

- Be developed by a team of students, parents, school professionals
- Engage students in their own learning and provides a clear path to success
- Expect differentiation in classrooms
- Provide menus/choices in delivery systems
- Include interventions that work
- Supply individual coaching focused on marketable and life skills

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:

Step A: Securing sufficient monetary resources for meeting the needs of students now and in the future

Step B: Being efficient as an organization, ensuring the greatest portion of resources possible used to impact student learning directly

Step C: Providing extensive leadership development throughout multiple levels of the organization

Step D: Using the district's strengths (unique geographic location, technology infrastructure, and collaborative team structure) as tools for attracting and retaining quality personnel as well as developing a sense of self, sense of place, and sense of community for students.

Glossary of Terms

Page 1 of Glossary

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

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

FUNCTION CODES

FUNCTION describes a broad classification of financial activities within a fund which provides for the reporting of financial information in a manner which is useful to school boards, superintendents, the Department of Education and the Legislature and in some instances provides for the accumulation of expenditures in such a manner as to show compliance with law or regulation.

4100	Regular Instruction	4511	Board of Education
4120	Bilingual/Bicultural Instruction	4512	Office of the Superintendent
4130	Gifted/Talented Instruction	4513	Asst Supt Instruction
4140	Alternative Instruction	4515	Public Relations
4160	Vocational Instruction	4551	Fiscal Services
4200	Special Education Instruction	4552	Internal Services
4220	Special Ed Support Services-Students	4553	Asst Supt Human Resources
4320	Guidance Services	4555	Data Processing Services
4330	Health Services	4556	Asst Supt Operations & Business
4350	Support Services-Instruction	4600	Operation & Maintenance of Plant
4352	Library Services	4700	Pupil Activities
4354	Inservice	4760	Pupil Transportation
4400	School Administration	4780	Community Services
4450	School Administration Support	4790	Food Services
		4886	Construction

FUNCTION CODES AND DESCRIPTIONS

4100 REGULAR INSTRUCTION

Activities dealing with the teaching of pupils and curricular support for the classroom or in some instances in the home or hospital. Instruction costs for vocational education, special education, bilingual, or correspondence pupil functions are not classified under the regular instruction function. Such costs are classified under separate function. Classified under this function would be salaries for classroom teacher, aides who assist with regular instruction and secretaries or clerks who work for teachers and substitute employees. Employee benefits, teaching supplies, textbooks and equipment used in the classroom in the regular instruction teaching process, equipment repair, and travel between schools and/or other locations for instructional purposes are coded to this function. Inservice teacher training and conferences or workshops that are of benefit to teachers for staff development are not classified as instruction expenses (they are classified under support services for instruction). Salaries and related costs of principals and counselors are not classified under any of the instruction functions. Student instructional travel for field trips and curricular related activities are included in this function.

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

Costs of instruction designed for children of limited English-speaking ability are classified under this function. Costs include salaries for classroom teachers, teacher aides, support staff for bilingual/bicultural education, and substitute employees. Employee benefits, teaching supplies, textbooks, equipment used in the classroom in the teaching process, equipment repair, and travel between schools and/or other location for bilingual/bicultural instructional purposes. Specific bilingual/bicultural inservice teacher training, conferences or workshops for bilingual/bicultural education teacher's staff development are included in this function.

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).

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> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> 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)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

0051 FOUNDATION PROGRAM

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

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE**0211 PUPIL ACTIVITY GATE RECEIPTS****0212 PUPIL ACTIVITY PICTURE RECEIPTS****0214 PUPIL ACTIVITY PARTICIPATION FEES****0215 PUPIL ACTIVITY FUND RAISING REVENUE****0216 PUPIL ACTIVITY FEE****0220 PUPIL ACTIVITY DONATIONS****0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)****0250 TRANSFERS FROM OTHER FUNDS**

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

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		3293	Long Term Sub - Support	4350	In-Kind Utilities
3120		3294	Temporary Salaries-Support	4360	Electricity
3130		3295	Overtime- Support	4380	Fuel for Heating
3140		3296	Substitute-Certified w/o certificate	4401	Freight Costs
3150		3297	Officials	4402	Purchased Services
3161		3300	Leave - Support	4408	Purchased Services - Copier
3162		3511	Health Care Costs	4409	Purchased Services - Riso
3171		3512	Life Insurance	4410	Rentals
3172		3520	Unemployment Insurance	4430	Equip. Repair & Maintenance
3173		3541	Medicare-Certified	4501	Supplies
3180		3542	FICA Contribution	4502	Discretionary Material
3190		3550	Teachers Retirement - TRS	4580	Gas & Oil
3211		3560	Support Retirement - PERS	4590	Food
3212		4100	Profess/Tech Services	4600	Milk
3220		4140	Profess/Tech- Legal	4850	Stipends
3230		4150	Profess/Tech- Medical	4901	Other Expenses
3240		4200	Travel	4903	Professional Dues
3250		4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3260		4310	Water & Sewage	4950	Indirect Costs
3271		4320	Garbage	5101	Equipment-General
3272		4331	Postage	5102	Equipment-Technology
3291		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.

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>FY07</u>	<u>FY08</u>
3511	Health Care Costs	\$8,850/employee	\$9,600/employee
	<u>CERTIFIED</u>	<u>FY06</u>	<u>FY07</u>
3512	<i>Life Insurance including Spouse Insurance</i>	.30 %	.30 %
3520	<i>Unemployment Insurance</i>	.30 %	.30 %
3541	<i>Medicaid (certified)</i>	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>26.00 %</u>	<u>12.56 %</u>
		28.05 %	14.61 %

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>21.81 %</u>	<u>22.00 %</u>
		30.06 %	30.25 %

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

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

Account Structure Components

Per copy costs are recorded under this object code.

4409 **RISO SERVICES**

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

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

4501 **SUPPLIES**

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

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

4502 **DISCRETIONAL MATERIAL**

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

4580 **GAS & OIL**

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

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

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

4850 **STIPENDS**

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

4901 **OTHER EXPENSES**

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

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.