

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**ANNUAL BUDGET  
2006-2007**

**Dr. Donna Peterson, Superintendent**



**Board Approved  
July 17, 2006**

**Soldotna, Alaska**

# **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

## **ANNUAL BUDGET**

For the Fiscal Year Beginning July 1, 2006  
and Ending June 30, 2007

Dr. Donna Peterson, Superintendent of Schools

Prepared by the Finance Department

Mrs. Melody Douglas  
Chief Financial Officer

Laurie Olson  
Accountant

**Kenai Peninsula Borough School District  
2006 - 2007 Budget**

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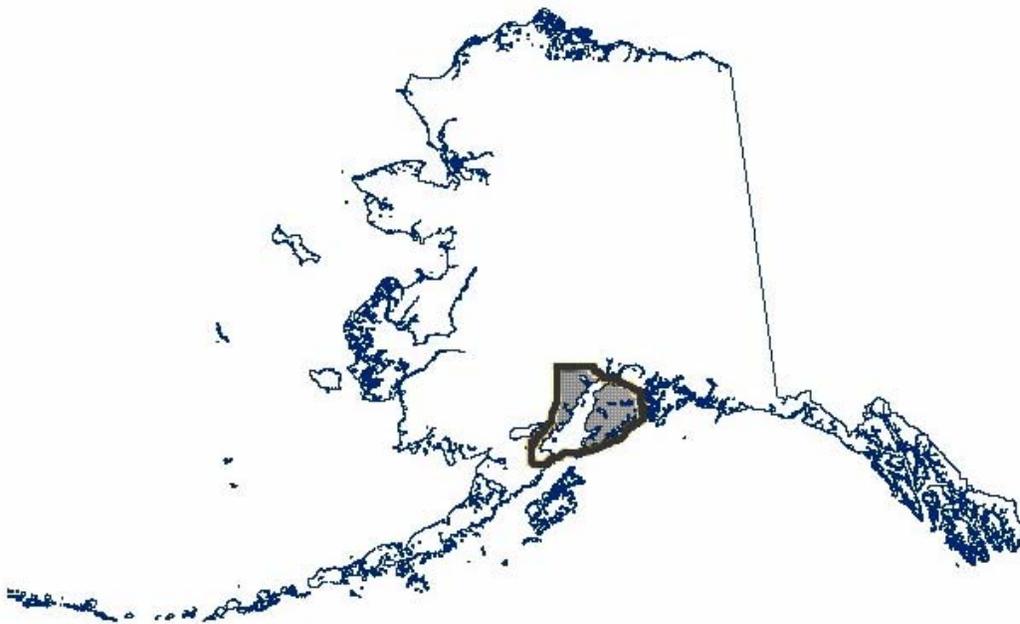
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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 BUDGET**

**INTRODUCTORY  
SECTION**



**INTRODUCTORY SECTION**



## **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

### **Finance**

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

July 17, 2006

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

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2007. The District Superintendent and Chief Financial Officer assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary media for presenting the financial plan and the report of operations to the public.

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

A concerted effort was undertaken to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts. This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2006. The Kenai Peninsula Borough School District is proud to be one of only 73 recipients nationally and the only Alaskan district to have won the award.

### **Organizational Component**

The Kenai Peninsula Borough was incorporated into a second-class borough on January 1, 1964. This form of government includes an elected mayor and a nine-member assembly. The District encompasses the same geographic territory as the Borough and is roughly 25,600 square miles in size. There are 44 schools operating in 21 different communities ranging in size from less than 20 students to some with over 500. The district has urban schools, as well as the truly rural, with locations accessible only by air or by boat, and one of our schools is located in a correctional facility to provide educational resources to students adjudicated as adults and incarcerated in the prison.

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

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

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

**Board of Education**

Mrs. Debra Mullins, President  
Mrs. Sammy Crawford, Vice President  
Ms. Sandra Wassilie, Clerk  
Mr. Marty Anderson, Treasurer  
Ms. Liz Downing, Member  
Mr. Bill Hatch, Member  
Dr. Nels Anderson, Member  
Mrs. Sunni Hilts, Member  
Mrs. Debra Brown, Member  
Miss Kelly King, Student Representative

**Administrative Cabinet**

Dr. Donna Peterson, Superintendent  
Mr. Sam Stewart, Assistant Superintendent  
Mr. Glen Szymoniak, Assistant Superintendent  
Mrs. Melody Douglas, Chief Financial Officer

**Budget Process**

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

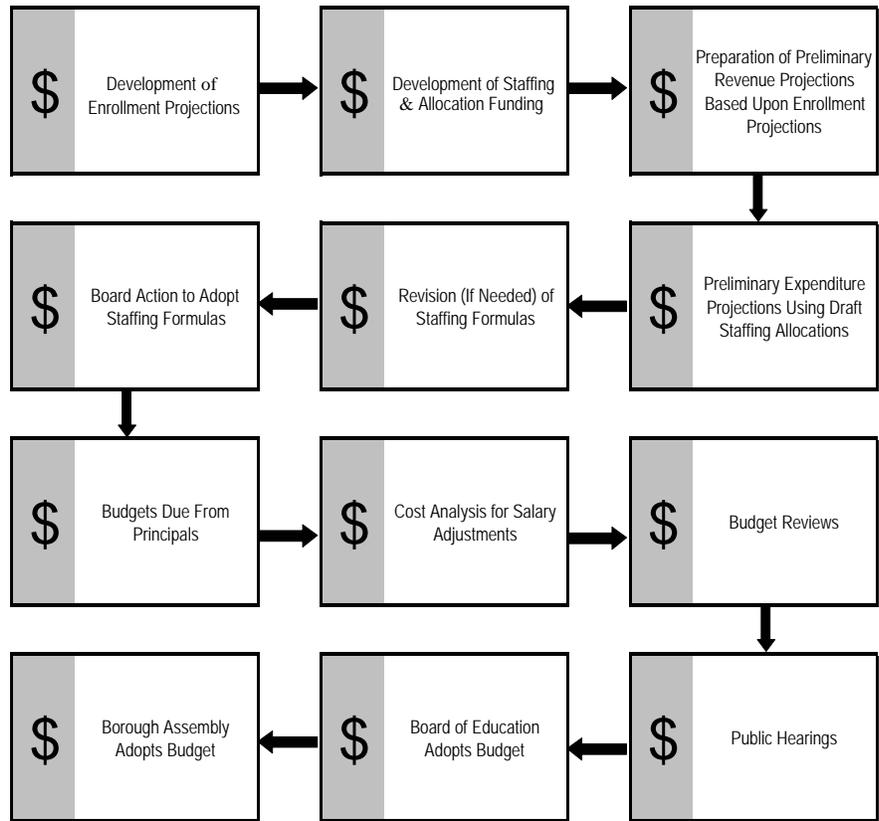
The planning phase began with building administrators submitting their enrollment forecasts for the FY07 school year. In parallel with this process, district administration also prepared forecasts. A straight-line growth of students advancing in grade was considered, as well as the "cohort survival" model using statistical and historic projections of birth rates to enrollment. Based upon these estimates, an enrollment projection of 9,244 students was prepared and submitted. In November 2005, the student enrollment forecast upon which the budget is developed was presented to the School Board. It is important to note that for October 2005, the district reported 9,392 students in Adjusted Daily membership. This number represents a loss of 10% of the district peak of 10,396 in FY97. Demographically, this trend in declining enrollment is expected to continue, although there are indications in some areas of the District that the decline may be leveling off. The cohorts of children in grades K-6 are projected to be smaller than the 7-12 grades. With each graduating class, the district is generally enrolling progressively smaller kindergarten classes. This is a significant factor in developing revenue projections for this and future budgets.

The preparation cycle began at the building level. After conferring with staff and representatives from site-based advisory councils, building administrators submitted their budget requests to the Central Office in December, 2005.

The adoption process started in January, 2006. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. Budget presentation meetings were held in the larger communities of Homer, Kenai, and Seward. Following the public meetings, the budget was presented in a joint work-session to the full bodies of the Borough Assembly and School Board on February 21, 2006.

The initial budget was approved by the School Board on April 3, 2006. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the School District budget must be authorized by the Borough Assembly.

**Kenai Peninsula Borough School District  
Budget Process**



On July 17, 2006, the Board of Education approved a revised FY07 budget as a result of the Alaska Legislature’s approval of HB 01 at the end of this year’s Legislative Session, changing the base student allocation from \$4,919 to \$5,380.

Implementation of the Budget is effective on July 1, 2006, marking the beginning of fiscal year 2006, which will run through June 30, 2007. The evaluation phase will begin in August 2007 with the arrival of our independent auditors.

**Significant Issues**

The primary goal of the District in this budget process has been to invest in classroom teaching staff by maintaining the pupil-teacher ratio implemented in FY05.

**Revenue Budget**

The revenue budget was developed based on the enrollment projection of 9,244 students and the revised State of Alaska foundation funding formula incorporating a \$461 increase to the base student allocation to \$5,380 from \$4,919.

A one-year appropriation of \$2,915,136 has been legislatively authorized to represent partial implementation of a district cost factor adjustment to the educational funding formula. This portion of the formula addresses the cost differences encountered by school districts throughout

the State. In addition, a \$751,067 school improvement grant 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, it is insufficient compared to increasing costs (labor, retirement benefits, health care costs, property, liability insurance, and utilities). The present funding system does not have an inflation-proofing component. Therefore, in declining enrollment situations, it is necessary to reduce the expenditure budget to match available revenue. Additionally, these circumstances don't allow for the development of adequate fund balance.

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

The Kenai Peninsula Borough was legislatively awarded municipal assistance targeting energy relief and the incremental Public Employee Retirement System employer contribution rate increase for FY07. 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 to fund education to the maximum allowed under state law.

## **Expenditure Budget**

The expenditure budget of \$98,255,224 is based on FY06 staffing formulas using an enrollment projection of 9,244. Administrative adjustments made to hold class size to within 2 students of the staffing formulas were removed for FY07.

This budget meets the State of Alaska mandate of 70% of total general fund expenditures with 73% 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 FY07 Budget was developed based on the following significant elements:

- No increase in total amount of site discretionary accounts (all accounts except those developed by district office staff).
- Salary and benefit accounts have been adjusted per the enrollment projection. All other salary and benefit increases are reflected on one page titled Interest Based Bargaining (IBB). This change has been made to facilitate IBB, which is a new process that is being used in place of the collective bargaining process traditionally used by the District, the Kenai Peninsula Education Association and the Kenai Peninsula Borough Education Support Association. The mandated 5% rate increase for the Teachers Retirement System and the Public Employees Retirement System has been included. Salary and benefit costs comprise approximately 77 % of this budget. The IBB process was not finalized when this budget plan was approved by the Board of Education.

A recognized and concerted effort is attempted annually to maximize the number of certificated teachers interacting with children in an educational setting. The School Board continues 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. FY07 staffing formulas are the same as FY06.

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 276-345 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

- Several positions have been added per the District's Strategic Plan and to address reduced grant funding. The District's data analyst has been funded through grants; that funding ends June 30, 2006, therefore, this position has been moved to the general fund. This position is critical to the testing and assessment functions of the District.
  - Summer School 2007: The original KPBSD summer program included grades K-11 and focused on reading and math. As funds decreased, so then did the magnitude of the summer program. The 2006 summer program was the smallest recorded with only grades K-6 participating in a reading focused program. In order to reinstate a full summer program for grades K-11, with intervention for credit recovery for high school students, funds beyond the Quality Schools Grant will be necessary.
  - Primary Frameworks: Six positions will allow a specialized alternative for K-3 students exhibiting behavioral and emotional difficulties that prevent their progression in school as well as impact to their classmates.
  - Kenai Performance High School: Two positions will allow for the development of an individualized learning plan focusing on those needing extra assistance at the high school level.
  - Work Force Development Center: Two positions will allow the expansion of this vocational education program.
  - Middle School Reading Intervention Program: Two positions will allow the continuation and expansion of this program targeting students in need of a highly successful reading intervention program.

- Expanded Distance Delivery Program: Three positions will allow the additional offering of high quality courses at rural schools and increased staff development opportunities.
- Health care costs have been budgeted at the current (FY06) amount of \$8850 per employee representing \$662.50 per the collective bargaining agreements and an additional \$75.00 per month. Funds included in the IBB section of the budget may be applied to health care costs through the IBB process. The Health Care Cost Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise approximately 9% of the budget and 12% of the total salary and benefit amount.
- Supply and copy budgets have been adjusted based on the enrollment projection. These costs comprise approximately 4% of the budget.
- Utility budgets have been increased to address increased fuel costs as follows; garbage: 5%, water and sewer: 5%, natural gas: 20%. Note: fuel and electricity budgets were increased significantly in FY06; as of this time these budgets appear to be adequate. These accounts will continue to be closely monitored. They comprise approximately 5% of the budget.
- Property, liability, stop-loss insurance and worker's compensation costs are expected to increase approximately 15% in FY07, although the amount is unknown at this time. Planned utilization of fund balance by the Kenai Peninsula Borough Risk Management Committee over the last few years mitigated the impact of significant property and liability insurance increases in that time period. These insurance costs comprise approximately 3% of the budget.
- Funds have been included to purchase adopted curriculum and materials in FY07 as determined by Board Policy.
- Fund transfers have been included for pupil transportation and student nutrition funds in the amounts of \$509,058 and \$184,884 respectively. FY06 will see the end of a 7 year contract with Laidlaw for pupil transportation services. The new contract with Laidlaw calls for a change in the fuel portion of the contract, among other changes, which will help to contain costs. The District will directly purchase fuel, which removes this element from the contractor's profit calculation process. Allocation of all remaining pupil transportation fund balance is planned for FY07. A comprehensive review of the student nutrition services program is underway. The FY07 student nutrition services will be adjusted, as determined by that process, later this Spring.
- Equipment budgets for FY07, reflecting a net decrease from FY06, include:
  - Continued implementation of distance education services district-wide
  - Continued phase-in of IP phone systems to replace aging school phone systems
  - Equipment to support Connections Program
  - Equipment to maintain technology infrastructure per the Technology Plan
  - Ongoing payments for the purchase of Konica copier fleet and the purchase of a replacement warehouse delivery truck

## **Major Goals and Objectives**

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

### **Guiding Principals**

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

- Each person can learn and be successful
- 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
- Change is embraced
- Decisions are student-centered, data-driven and made collaboratively
- High quality programs and personnel are developed through district expertise and support
- Programs and practices support the mission and vision of the district

### **Board of Education Goals**

1. Reaching for Excellence: Each Board member will visit five schools and one external organization prior to Christmas and gather data about each.
2. Long-range Planning: A Strategic Plan for 2006 through 2011 will be developed.
3. Public Relations: Board members will serve as ambassadors to other organizations with positive messages.

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

	Actual FTE FY06	Projected FTE FY07	Change
Regular Instruction	489.25	496.98	7.73
Special Education	145.49	152.61	7.12
Special Education- Support Services	39.61	40.49	.88
Pupil Support	37.54	37.09	-1.33
Support Services - Instruction	27.57	27.01	-.56
School Administration	39.14	39.14	0.00
School Administration Support	49.26	49.85	.59
District Administration	4.50	4.50	0.00
District Administration - Support Services	31.25	31.25	0.00
Operation and Maintenance of Plant	85.32	84.67	-1.33
Student Activities	3.20	3.20	0.00
	<u>952.13</u>	<u>966.69</u>	<u>13.10</u>

Another ongoing effort is the evolution of our district technology plan. In FY00, efforts were completed for implementation of the central peninsula fiber optic backbone that permitted increases in bandwidth for smaller schools. The District completed its plan in FY03 to reach a 5:1 ratio of students to computers in all schools while standardizing on a single PC platform and coordinating software applications. Plans are underway to continue development of this technology base for our instructional program.

**Financial Component**

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

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

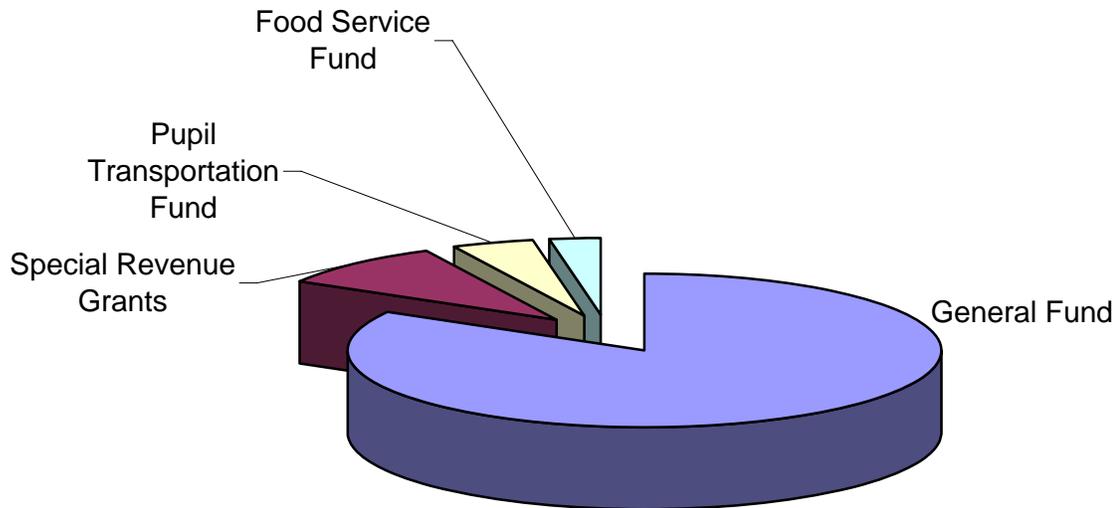
Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities.

All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2006, the Borough recorded \$16,764,000 in general obligation school debt.

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

**Total Revenue Budget for all Governmental Funds**

<u>FY06</u>	<u>Category</u>	<u>FY07</u>
\$ 89,146,364	General Fund	\$ 98,255,224
10,951,988	Special Revenue Grants	11,203,653
4,881,199	Pupil Transportation Fund	4,992,862
2,992,141	Food Service Fund	3,168,356
<b>\$ 107,971,692</b>		<b>\$117,620,095</b>



## General Fund Revenues and Expenditures

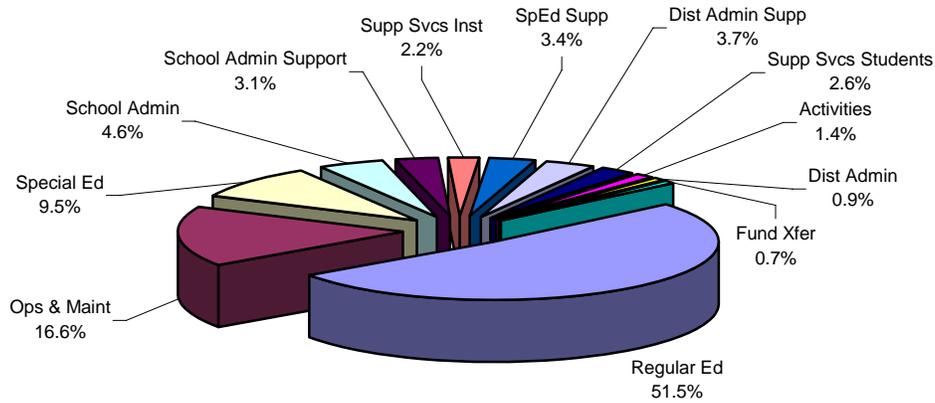
As one might expect, the reality of creating a budget based on estimated revenue against known fixed costs, known increased costs to salaries, and the implementation of programmatic change is challenging. The following table is provided to offer the reader a snapshot of some of the more significant factors impacting the development of the FY07 general fund budget.

The Alaska Legislature approved HB 1 changing the base student allocation from \$4,919 to \$5,380, representing an increase of \$461. This increase takes into account an amount of approximately \$190 (on a statewide basis) to address the incremental rate increases in effect for FY07 in the amounts of 5% for the Public Employees Retirement System and 5% for the Teachers Retirement System. The difference of \$271 (\$461-\$190) is available to address the needs of the District. The FY06 Preliminary Budget was developed and approved using \$5,347 of the \$5,380. The FY07 Budget was further impacted by additional State funding awarded on a one year basis to address implementation of the Institute of Social and Economic Research district cost factor rate at 25%, totaling \$2,915,136, and school improvement grants, totaling \$751,067.

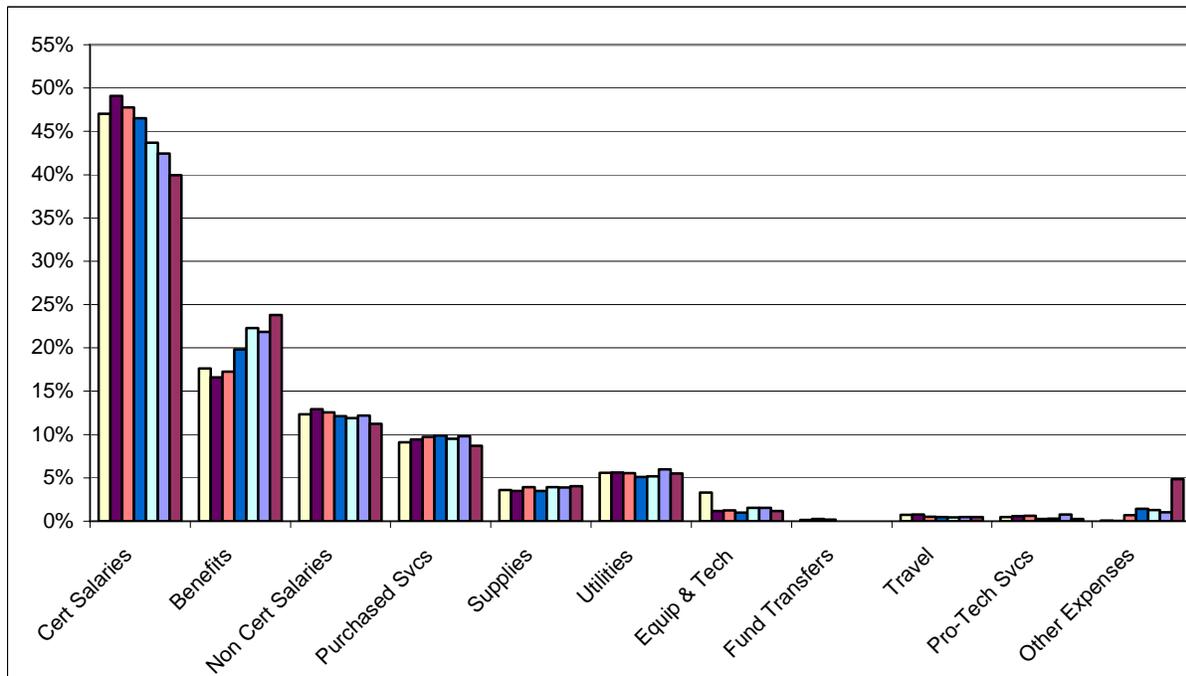
### PERTINENT INFORMATION, FY07 BUDGET:

General Fund Revenue Budget – Approved April 1, 2006	<u>\$92,951,047</u>
Additional State Revenue	\$ 5,084,177
Additional Interest Earnings	<u>220,000</u>
Total additions to revenue budget	<u>\$5,304,177</u>
Revised General Fund Revenue Budget	<u>\$98,255,224</u>
General Fund Expenditure Budget – Approved April 1, 2006	<u>\$92,951,047</u>
Reinstate 3 FTE Staffing Reduction (41.00 FTE)	\$ 2,870,000
District Office Building Rent	220,000
Summer School Allocation	641,840
Primary Frameworks	321,000
Credit Recovery Program (Kenai Performance HS)	140,000
Work Force Development Center	70,000
Middle School Reading Intervention Program	140,000
Distance Delivery Program Expansion	140,000
Staffing Adjustments due to Enrollment Changes	398,030
Charter School Adjustments	<u>363,307</u>
Total changes to expenditure budget	<u>\$5,304,177</u>
Revised General Fund Expenditure Budget	<u>\$98,255,224</u>

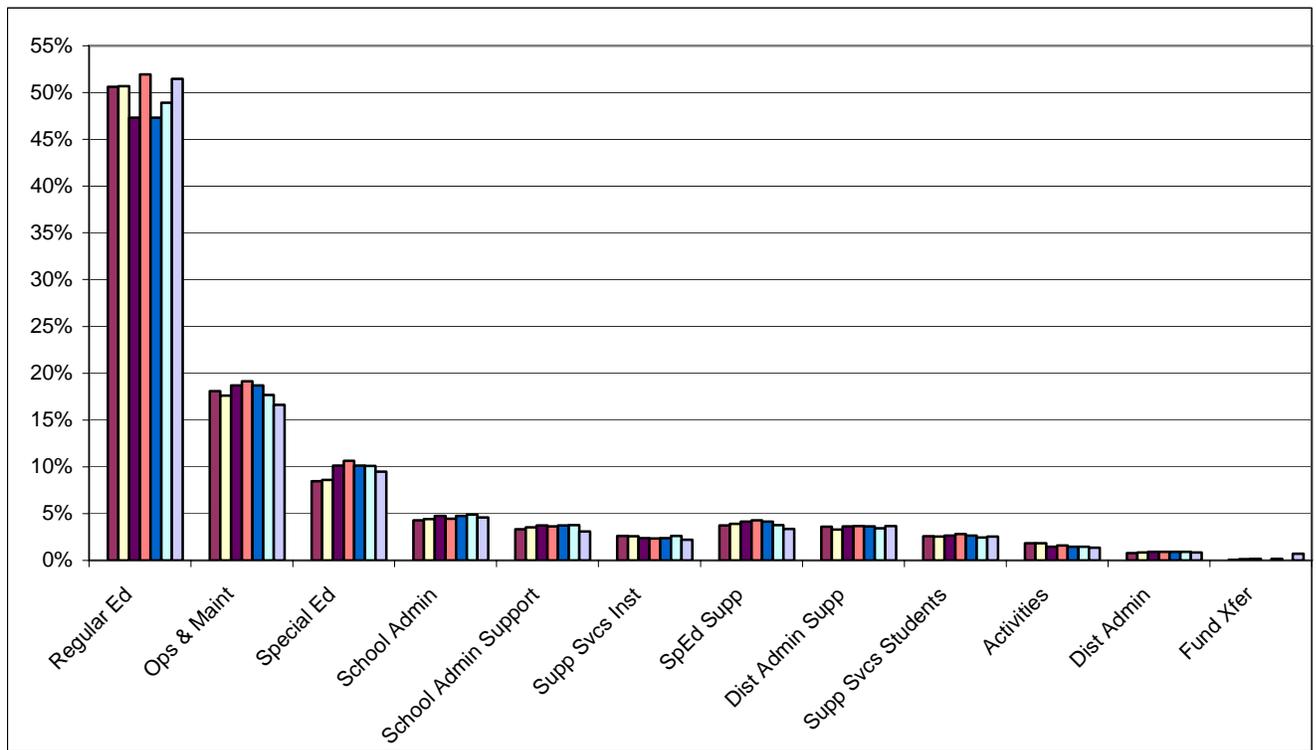
The following graph depicts the functional allocation of the FY07 general fund budget in accordance with the Alaska Chart of Accounts.



The following chart reflects audited expenditures (FY02 – FY05) by object categories and the budgets for both FY06 (Original and Revised) and FY07.



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



**FY07 Budget Pivot Table**

		Certified Salaries	Classified Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies Media	Other Expenses	Equipment	Fund Transfer	Total
Regular Instruction	Sum of Amount	26,139,026	1,580,188	13,801,274	62,848	100,705	105,957	764,212	3,238,027	3,732,738	1,043,707		50,568,682
	% of Object	66.58%	14.31%	59.03%	23.46%	22.19%	1.96%	8.93%	81.63%	78.52%	89.39%		51.47%
	% of Function	51.69%	3.12%	27.29%	0.12%	0.20%	0.21%	1.51%	6.40%	7.38%	2.06%		100.00%
Special Education	Sum of Amount	4,809,429	1,551,819	2,826,687	14,843	34,518		2,833	73,337	14,750			9,328,216
	% of Object	12.25%	14.06%	12.09%	5.54%	7.61%		0.03%	1.85%	0.31%			9.49%
	% of Function	51.56%	16.64%	30.30%	0.16%	0.37%		0.03%	0.79%	0.16%			100.00%
Special Education Support Services	Sum of Amount	2,101,322	175,512	902,199	7,786	57,135	4,975	10,367	29,150	2,140	1,183		3,291,769
	% of Object	5.35%	1.59%	3.86%	2.91%	12.59%	0.09%	0.12%	0.73%	0.05%	0.10%		3.35%
	% of Function	63.84%	5.33%	27.41%	0.24%	1.74%	0.15%	0.31%	0.89%	0.07%	0.04%		100.00%
Support Services Instruction	Sum of Amount	900,434	425,015	544,103	2,300	34,839	8,990	89,746	169,546	3,453	2,249		2,180,675
	% of Object	2.29%	3.85%	2.33%	0.86%	7.68%	0.17%	1.05%	4.27%	0.07%	0.19%		2.22%
	% of Function	41.29%	19.49%	24.95%	0.11%	1.60%	0.41%	4.12%	7.77%	0.16%	0.10%		100.00%
Support Services Students	Sum of Amount	726,220	972,676	736,848	3,920	24,462	2,045	15,575	28,089	7,605	725		2,518,165
	% of Object	1.85%	8.81%	3.15%	1.46%	5.39%	0.04%	0.18%	0.71%	0.16%	0.06%		2.56%
	% of Function	28.84%	38.63%	29.26%	0.16%	0.97%	0.08%	0.62%	1.12%	0.30%	0.03%		100.00%
School Administration	Sum of Amount	3,207,753	134,900	1,093,225	650	39,035	500	0	14,484	28,450			4,518,997
	% of Object	8.17%	1.22%	4.68%	0.24%	8.60%	0.01%		0.37%	0.60%			4.60%
	% of Function	70.98%	2.99%	24.19%	0.01%	0.86%	0.01%		0.32%	0.63%			100.00%
School Administration Support	Sum of Amount		1,543,857	879,079		2,900	384,432	33,689	66,458	29,578	90,864		3,030,857
	% of Object		13.99%	3.76%		0.64%	7.11%	0.39%	1.68%	0.62%	7.78%		3.08%
	% of Function		50.94%	29.00%		0.10%	12.68%	1.11%	2.19%	0.98%	3.00%		100.00%
District Administration	Sum of Amount	225,733	133,005	172,677	129,000	65,362	19,650	27,240	17,482	48,475	1,419		840,043
	% of Object	0.58%	1.20%	0.74%	48.16%	14.40%	0.36%	0.32%	0.44%	1.02%	0.12%		0.85%
	% of Function	26.87%	15.83%	20.56%	15.36%	7.78%	2.34%	3.24%	2.08%	5.77%	0.17%		100.00%
District Administration Support	Sum of Amount	299,255	1,538,326	721,280	45,750	71,574	73,573	598,861	61,320	181,051	23,789		3,614,779
	% of Object	0.76%	13.94%	3.09%	17.08%	15.77%	1.36%	6.99%	1.55%	3.81%	2.04%		3.68%
	% of Function	8.28%	42.56%	19.95%	1.27%	1.98%	2.04%	16.57%	1.70%	5.01%	0.66%		100.00%
Operations & Maintenance	Sum of Amount		2,790,040	1,468,932		3,150	4,808,314	6,998,554	262,456	1,000	3,588		16,336,034
	% of Object		25.28%	6.28%		0.69%	88.90%	81.74%	6.62%	0.02%	0.31%		16.63%
	% of Function		17.08%	8.99%		0.02%	29.43%	42.84%	1.61%	0.01%	0.02%		100.00%
Student Activities	Sum of Amount	848,429	193,371	232,538	750	20,096	83	20,744	6,289	10,765			1,333,065
	% of Object	2.16%	1.75%	0.99%	0.28%	4.43%	0.00%	0.24%	0.16%	0.23%			1.36%
	% of Function	63.64%	14.51%	17.44%	0.06%	1.51%	0.01%	1.56%	0.47%	0.81%			100.00%
Fund Transfers	Sum of Amount									693,942			693,942
	% of Object									14.60%			0.71%
	% of Function									52.06%			52.00%
<b>Total Sum of Amount</b>		<b>39,257,601</b>	<b>11,038,709</b>	<b>23,378,842</b>	<b>267,847</b>	<b>453,776</b>	<b>5,408,519</b>	<b>8,561,821</b>	<b>3,966,638</b>	<b>4,753,947</b>	<b>1,167,524</b>		<b>98,255,224</b>
<b>Total % of Object</b>		<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>		<b>100.00%</b>
<b>% of Total Budget</b>		<b>39.95%</b>	<b>11.23%</b>	<b>23.79%</b>	<b>0.27%</b>	<b>0.46%</b>	<b>5.50%</b>	<b>8.71%</b>	<b>4.04%</b>	<b>4.84%</b>	<b>1.19%</b>		<b>100.00%</b>

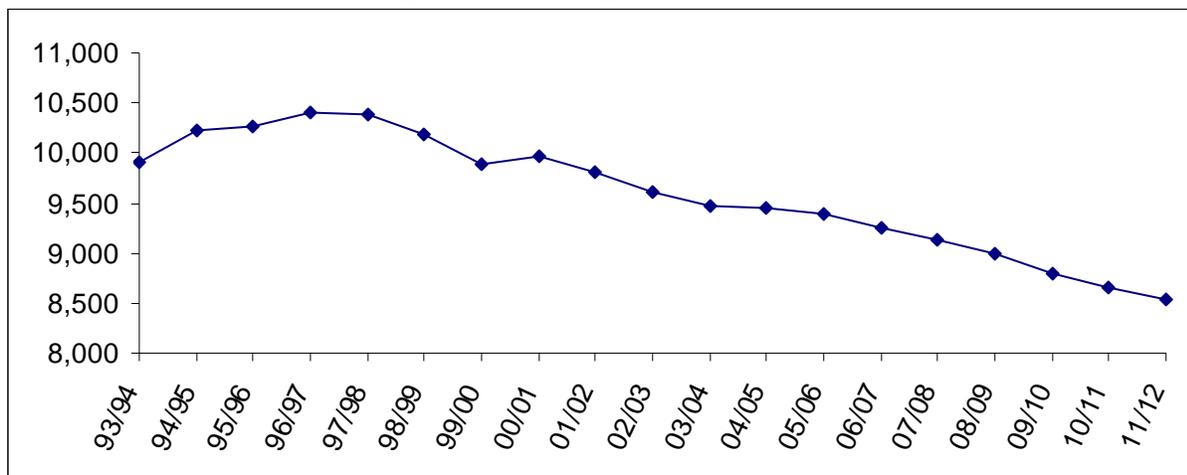
## Informational Component

### Enrollment History and Projections

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

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
93/94	72	725	751	791	837	833	802	845	769	796	728	731	624	602	9,906	
94/95	63	778	775	760	792	886	843	823	855	790	830	749	663	619	10,226	3.23%
95/96	44	750	790	776	771	792	865	840	848	852	810	791	696	645	10,270	0.43%
96/97	50	736	742	800	781	788	800	887	863	829	922	790	746	662	10,396	1.23%
97/98	48	703	735	740	783	797	801	808	912	846	858	879	742	732	10,384	-0.12%
98/99	46	644	716	752	731	785	796	821	813	883	875	790	796	731	10,179	-1.97%
99/00	62	604	682	721	751	727	757	810	835	809	883	803	699	750	9,896	-2.78%
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,963	0.68%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	-1.65%
02/03	46	604	575	648	668	697	736	794	785	817	905	846	752	745	9,618	-1.85%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,467	-1.57%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,446	-0.22%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	-0.57%
06/07	0	627	623	688	652	670	609	687	696	734	809	875	798	776	9,244	-1.58%
07/08	0	652	636	639	688	625	639	623	679	699	766	825	870	787	9,128	-1.25%
08/09	0	640	651	654	641	663	594	653	621	682	728	785	823	863	8,998	-1.42%
09/10	0	639	638	667	655	640	632	608	638	624	716	743	782	815	8,797	-2.23%
10/11	0	657	644	654	667	638	609	646	589	641	657	735	740	774	8,651	-1.66%
11/12	0	660	656	660	654	650	607	623	629	592	668	672	732	732	8,535	-1.75%

District annual enrollment change: FY94 through FY12



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

There are a number of factors which can be traced to the source of our enrollment shortfalls: declining birth rates, emigration, insolvency for companies in the oil industry, and correspondence programs conducted by other districts. These other district programs have

diverted almost 700 students and their revenue away from the Kenai Peninsula school system. In response to this exodus, the district fielded the “Connections” program. The outlook and feedback for this program is hopeful. We hope to reenroll 20% of our resident students currently enrolled in external public programs.

### Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$1.3 million in additional maintenance support for the school district for FY07.

Chapman Elementary School siding/window replacement	\$ 50,000
Nikolaevsk Elem/High School re-roof/soffit replacement	400,000
Homer Middle School kitchen upgrade	30,000
Kenai Central High School kitchen flooring upgrade	100,000
Seward High School parking lot lighting upgrade	30,000
Soldotna Elementary School window replacement	300,000
Area wide facilities	
Flooring replacement	100,000
Asbestos abatement/build back	50,000
Electrical upgrades/ballast replacement	50,000
Water quality	40,000
Playground equipment upgrades	50,000
Portable classrooms	<u>50,000</u>
Total	<u>\$1,250,000</u>

### Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter approved debt and decreased for the tax equivalent of vehicle and boat taxes collected by means other than the ad valorem property tax. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate, which could be levied for FY07, is 8.30 mills. The approved tax rate for FY07 is 6.7 mills. The Borough has responsibility for the levy and collection of taxes supporting the subordinate entities. Historically, the Borough has been extremely accommodating by providing the maximum operating fund revenue permissible to the District. The net effect for a taxpayer with a \$100,000 home and a 6.5 mill tax rate is a \$650 annual contribution for the combined operation of the Borough government and the School District.

Year Ended June 30	Total Tax Levy for Fiscal Year	Collected in the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amounts	Percentage of Levy
1999	26,721,777	26,118,599	97.743%	601,206	26,719,805	99.993%
2000	26,792,683	26,212,896	97.836%	576,860	26,789,753	99.989%
2001	26,611,167	26,132,333	98.201%	475,365	26,607,698	99.987%
2002	26,096,387	25,644,795	98.270%	445,959	26,090,754	99.978%
2003	26,370,536	25,879,204	98.137%	483,573	26,362,777	99.971%
2004	27,558,497	27,062,845	98.201%	481,867	27,544,712	99.950%
2005	27,820,350	27,446,158	98.655%	330,468	27,776,626	99.843%
2006	29,357,626	28,978,909	98.710%	-	28,978,909	98.710%

### **Performance Results**

Each year the Kenai Peninsula Borough School District assesses student achievement using a variety of measures: the Terra Nova (CAT/6), the Analytic Writing Assessment (AWA), the Standards Based Assessments (SBA), High School Graduation Qualifying Exam (HSGQE), Dynamic Indicators of Basic Early Literacy Skills (DIBELS), Curriculum Based Measurement (CBM). Some district students also take the Scholastic Aptitude Test (SAT) and the American College Test (ACT). These tests measure skills, knowledge, and performance in different ways. The information about program and individual learner strengths is used at the building and classroom levels to develop instructional goals for improvement. The following data provides information regarding the performance of District students as well as a comparison of the performance of district students with students across the state. These results are from assessments administered during the FY05 school year.

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

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

**Terra Nova (CAT/6)** – This year the Alaska Department of Education and Early Development required testing of students in grades 5 and 7 using the achievement test, Terra Nova (CAT/6). The tests were administered in the spring of 2006. It is a state mandated assessment in the areas of Reading, Language Arts, and Mathematics.

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

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

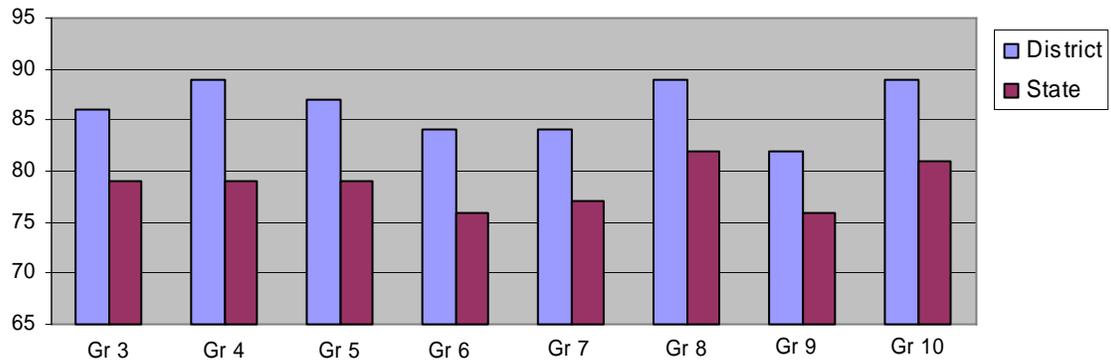
Grade	Reading	Language Arts	Math
5	63	59	57
7	64	62	62

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

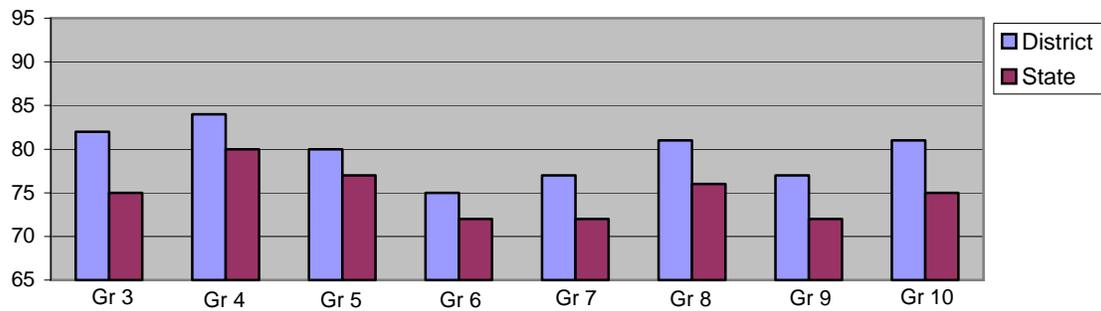
% Advanced/Proficient for Spring 2006

Grade	Reading	Writing	Math
3	86	82	81
4	89	84	75
5	87	80	69
6	84	75	71
7	84	77	68
8	89	81	71
9	82	77	62
10	89	81	68

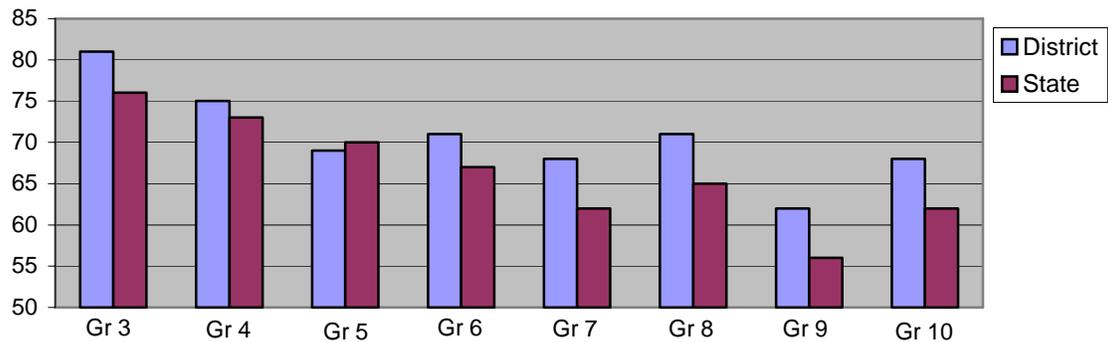
### Standards Based Assessment Reading



### Standards Based Assessment Writing



### Standards Based Assessment Math



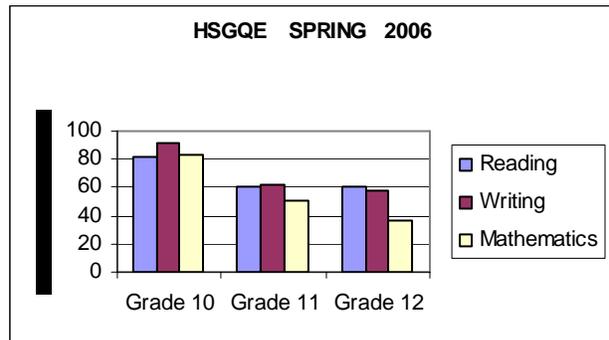
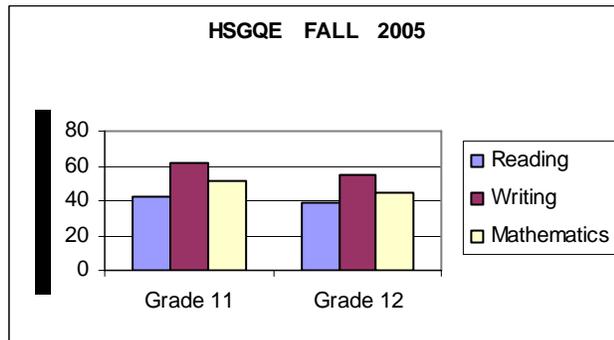
**Alaska High School Graduation Qualifying Examination (HSGQE)** - This is a state mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. There are three types of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

**% Proficient for Fall 2005**

	Reading	Writing	Math
HSGQE Grade 11	42	62	52
HSGQE Grade 12	39	55	45

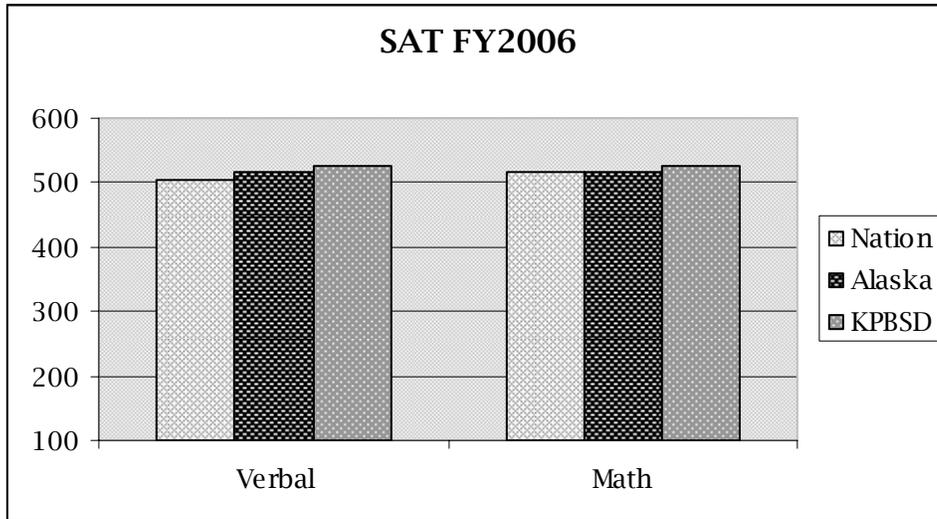
**% Proficient for Spring 2006**

	Reading	Writing	Math
HSGQE Grade 10	82	92	83
HSGQE Grade 11	60	62	51
HSGQE Grade 12	60	58	36

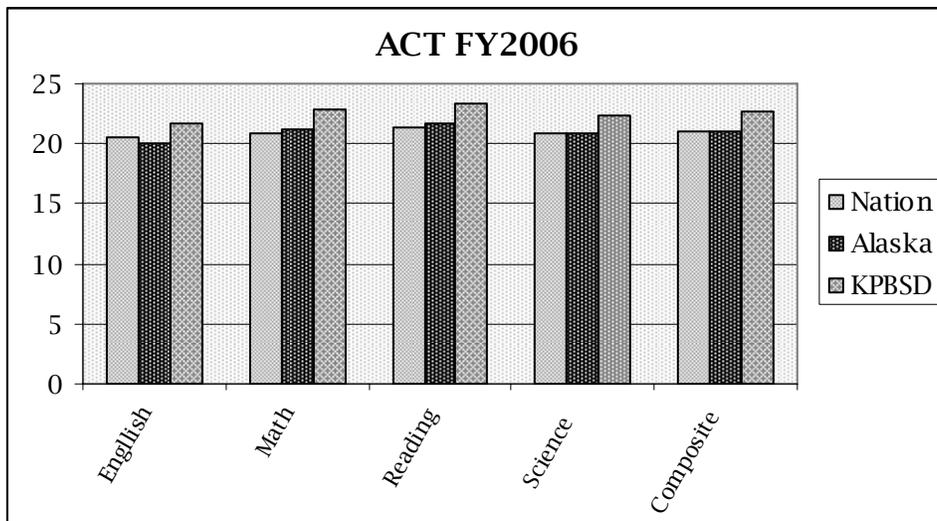


**Dynamic Indicators of Basic Early Literacy Skills (DIBELS) and Curriculum Based Measurement (CBM)** – These are specific procedures for assessing basic skills in reading. Students in grades K-3 are assessed three times each year. Research shows that there is a very strong connection between phonological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

**SAT I: Reasoning Test** – The SAT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider SAT scores as part of their admission process. In FY2006, 279 students took the SAT test.



**American College Test (ACT)** – The ACT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider ACT scores as part of their admission process. During FY06, 107 students took the ACT test.



## Future Year General Fund Projections

Forecasting the budget for future years requires the assumption of many variable factors. Some of these variables are outside the District's ability to control. The following projections were, therefore, prepared based upon current statutes with the following assumptions:

- 1) The revenues of the district are based upon the School Board approved enrollment forecasts representing an approximate annual 2% decline at most schools
- 2) The Borough assessments (upon which the local contribution is calculated) will grow 2% annually
- 3) The Borough will continue to provide the general fund the maximum revenue level permitted by statute
- 4) Expenditures by Function are calculated at the same percentages applicable to the current year in order to guarantee a 70% instructional component as required by Alaska statute

	Projected Budget FY07	Projected Budget FY08	Projected Budget FY09	Projected Budget FY10
What is the Base Student Allocation Per Pupil? (AS 14.17.470)	\$5,380	\$5,380	\$5,380	\$5,380
How many Pupils (In Enrollment) is the KPBSD budget based upon?	9,244	9,167	8,998	8,797
How many Pupils (in <b>adjusted</b> ADM) is the KPBSD budget based upon?	14,469.33	14,489.71	14,156.01	13,910.28
What is the BASIC NEED?	\$77,844,995	\$77,954,640	\$76,159,334	\$74,837,306
What is the Kenai Peninsula Borough Assessed Value?	\$4,781,402,385	\$4,877,030,433	\$4,974,571,041	\$5,074,062,462
What is the Min Req'd Local Contrib? (4 mills * Assessed Value)	\$19,634,987	\$19,316,866	\$19,703,203	\$20,097,267
What will we receive in Impact Aid?	\$0	\$0	\$0	\$0
What is the District Deduction Ratio				
What is the Impact Aid Deduction (90%)?	\$0	\$0	\$0	\$0
What is the State Share?	<b>\$58,210,107</b>	<b>\$58,637,774</b>	<b>\$56,456,131</b>	<b>\$54,740,039</b>
What is the new Maximum Allowable Contrib?	\$36,761,137	\$37,246,433	\$37,219,850	\$37,309,847
<b>General Fund</b>				
<b>Revenues</b>				
Local Contribution	\$36,761,137	\$37,246,433	\$37,219,850	\$37,309,847
E-Rate	480,563	500,000	500,000	500,000
State Contribution	\$58,210,107	58,637,774	56,456,131	54,740,039
Supplemental State Revenue	\$949,536	-	-	-
School Improvement Grant	751,067	742,527	728,838	712,557
Quality Schools	222,814	231,835	226,496	222,564
Interest	420,000	450,000	450,000	450,000
Federal Contribution	380,000	500,000	500,000	500,000
Other Revenues	80,000	80,000	80,000	80,000
	<b>\$98,255,224</b>	<b>\$98,388,570</b>	<b>\$96,161,315</b>	<b>\$94,515,007</b>
<b>General Fund</b>				
<b>Expenditures</b>				
Instruction	\$71,783,531	\$71,880,951	\$70,253,758	\$69,050,995
School Administration Support	2,976,351	2,980,390	2,912,922	2,863,052
District Administration	840,043	841,183	822,141	808,066
District Administration Support	3,169,951	3,174,253	3,102,396	3,049,283
Operation of Plant	17,458,341	17,482,034	17,086,288	16,793,766
Student Activities	1,333,065	1,334,874	1,304,656	1,282,320
Fund Transfers	693,942	694,884	679,153	667,526
	<b>\$ 98,255,224</b>	<b>\$ 98,388,570</b>	<b>\$ 96,161,315</b>	<b>\$ 94,515,007</b>
Fund Balance*	<b>\$7,769,970</b>	<b>\$7,769,970</b>	<b>\$7,769,970</b>	<b>\$7,769,970</b>

## Acknowledgments

The preparation of this budget could not be accomplished without the efficient and dedicated services of the entire staff of the finance department and the cooperation of the building administrators, site based councils, staff, and the Budget Review Committee. We would like to express our appreciation to all the people who assisted in the preparation of this budget. We thank you, the Board of Education, for your interest and support in planning and conducting the financial operations of the School District in a responsible and progressive manner. We would also like to acknowledge the student efforts, particularly Benjamin Sibley, 6<sup>th</sup> grade Connections student, for designing the cover of this document.

The Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO), conduct programs to evaluate school district budgets. Receipt of the GFOA Distinguished Budget Presentation Award or the ASBO Meritorious Budget Award signifies recognition of the highest level of accomplishment by a school business entity. This budget has been submitted to ASBO for award review and consideration.

Similarly, GFOA and ASBO have programs to assess the School District CAFR. The Kenai Peninsula Borough School District has been the proud recipient of the GFOA Certificate of Achievement for Excellence and ASBO Certificate of Excellence in Financial Reporting awards consecutively since 1989.

Respectfully submitted,



Dr. Donna Peterson  
Superintendent



Mrs. Melody Douglas, RSBO  
Chief Financial Officer

**Association of School Business Officials International**



This Meritorious Budget Award is presented to

**Kenai Peninsula Borough School District**

for excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2005-2006.

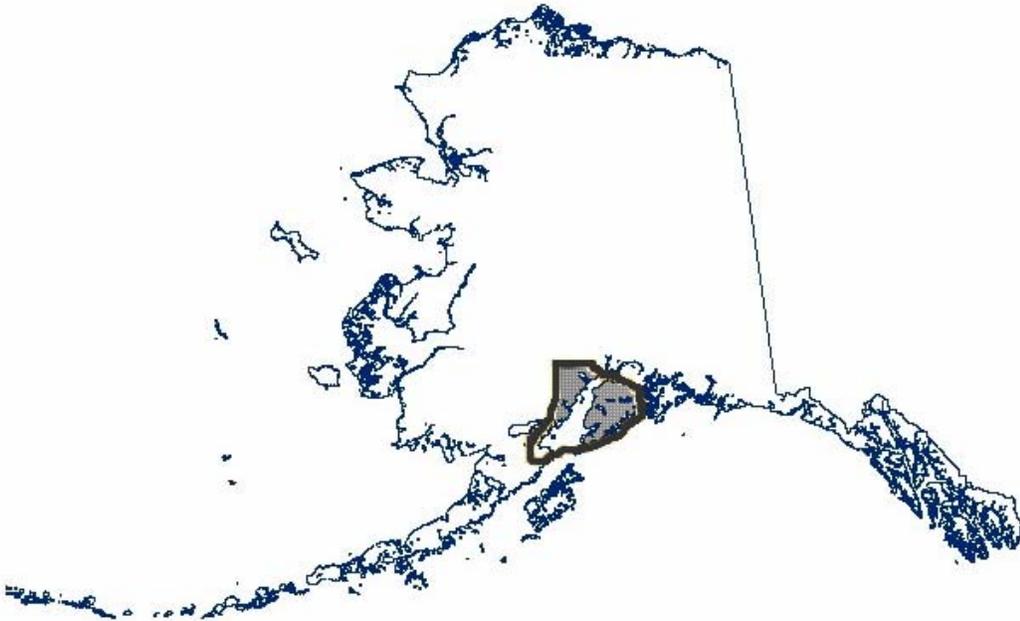
The budget is judged to conform  
to the principles and standards of the  
ASBO International Meritorious Budget Awards Program.

  
President

  
Interim Executive Director

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 – 2007 BUDGET**

**ORGANIZATIONAL  
SECTION**



**ORGANIZATIONAL SECTION**

# Organizational Section

## Borough and School District Relationship

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

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools operated in 21 different communities ranging in size from less than 20 students to some with more than 500. The District is truly a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian speaking communities. We have urban schools as well as the truly remote, with some locations accessible only by air or by boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12<sup>th</sup> grades.

The Borough and School District share a Unisys mainframe computer, however, efforts are under way by both entities to move software operations to independent PC based systems. Replacement of the District's human resource/payroll software (in place for 21 years) and finance system software (in place for 18 years) began in FY05 with project identification and analysis in cooperation with the Borough. Although our independent auditors routinely review elements of our management information system, it will undergo a thorough review as a result of the Software Replacement Project. Work continues on this projection with anticipated implementation scheduled for December 2007.

## Goals and Objectives

The Kenai Peninsula Borough School District defines objectives through the long range planning process and works toward those objectives by setting annual goals. The Board of Education defined three main goals for FY07:

**Goal #1, Reaching for Excellence:** Each Board member will visit five schools and one external organization prior to Christmas and gather data about each.

### Mission Statement

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

**Goal #2**, Long-range Planning: A Strategic Plan for 2006 through 2011 will be developed.

**Goal #3**, Public Relations: Board members will serve as ambassadors to other organizations with positive messages.

In addition, the following administrative projects are slated:

1. Accounting for Pupil Activity Funds
2. Autism Staff Development
3. Capital Projects Bond
4. Charter School Policy Implementation
5. Comprehensive Middle School Review
6. Connections Program Review
7. Conversion to Microsoft Exchange/Outlook for Email
8. Develop Effective Practices in Small Schools
9. Develop KPBSD Organizational Profile
10. Develop Technology Plan
11. Develop and Implement Professional Learning Communities
12. District Distance Education Program
13. District Student Academic Intervention
14. Electronic Business Office Manual
15. Eligibility Changes
16. Employee Safety Program
17. Establish Culturally Responsive School
18. Highly Qualified into Alignment with Regulations
19. Human Resources Department Review, Assessment, Restructure
20. Implement IP Phones (Seward, Homer and Soldotna)
21. Kenai Conversations
22. Language Arts Curriculum 7-12 Review
23. Language Arts Curriculum K-6 Implementation
24. Long Range Plan (Board Goal #2)
25. Math Curriculum Development K-12
26. Performance High School, Credit Recovery
27. Pilot Web X as a Technology Training Tool
28. Policy Review (Sections 7000 and 8000)
29. Primary Frameworks Program Implementation
30. Public Relations (Board Goal #3)
31. Reaching for Excellence (Board Goal #1)
32. Research, Select, Implement New Finance/HR/Payroll Software
33. Special Education Parent Involvement/Education
34. Teacher Housing at Remote Sites
35. Update Job Descriptions and Evaluation Tool for Support Positions
36. Work Force Development Center

The costs of implementing these goals and administrative projects will be achieved within approved budget line items if appropriate.

## School Administration and Management

### School Administrators 2006-2007

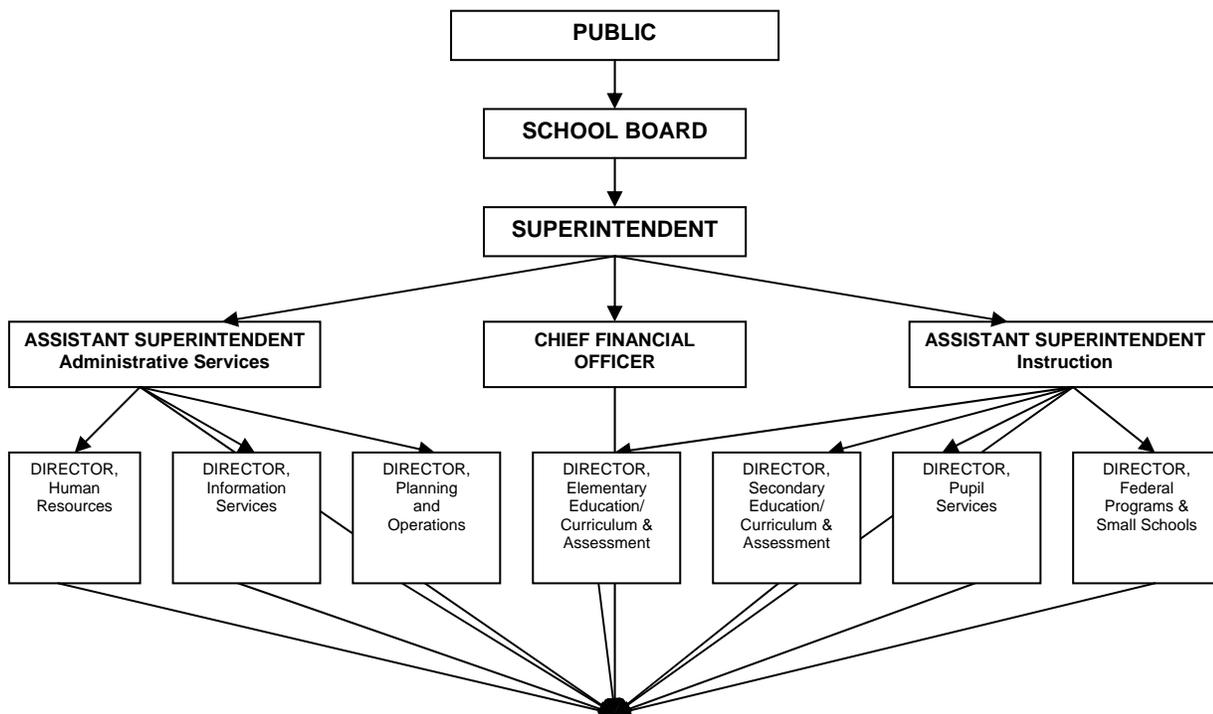
Aurora Borealis Charter	Mr. Larry Nauta	Nikolaevsk	Ms. Sharon Conley
Chapman	Ms. Sharon Conley	Ninilchik	Mr. Terry Martin
Connections	Mr. Lee Young	Paul Banks	Mr. Benny Abraham
Cooper Landing	Ms. Christine Ermold	Port Graham	Mr. Mike Sellers
Fireweed Academy Charter	Ms. Kiki Abrahamson	Razdolna	Mr. Ray Hillman
Homer Flex	Ms. Karen Wessell	Redoubt	Mr. John Pothast
Homer High	Dr. Ron Keffer	Sears	Mr. John Cook
Homer Middle	Mr. Dan Beck	Seward Elementary	Mr. David Kingsland
Hope	Mr. Ken Halverson	Seward High	Ms. Ginger Blackmon
K- Beach Elementary	Ms. Melissa Stavola	Seward Middle	Mr. Steve Pautz
Kachemak Selo	Mr. Randy Creamer	Skyview	Mr. Randy Neill
Kaleidoscope Charter	Mr. Mick Wykis	Soldotna Elementary	Ms. Carolyn Cannava
Kenai Alternative	Mr. Gregg Wilbanks	Soldotna High	Mr. Todd Syverson
Kenai Central High	Mr. Alan Fields	Soldotna Middle	Ms. Sharon Mook
Kenai Middle	Mr. Paul Sorenson	Soldotna Montessori Charter	Ms. Mo Sanders
Kenai Youth Facility	Ms. Norma Holmgaard	Spring Creek	Mr. Wayne Young
McNeil Canyon	Mr. Peter Swanson	Sterling	Ms. Christine Ermold
Moose Pass	Mr. Steve Pautz	Susan B. English	Mr. Curtis Liberty
Mountain View	Mr. Jim Dawson	Tebughna	Ms. Sheryl Kaye
Nanwalek	Mr. Mike Sellers	Tustumena	Mr. Ken Halverson
Nikiski Middle/Senior	Mr. John O'Brien	Voznesenka	Mr. Ray Hillman
Nikiski North Star	Ms. Lori Manion	West Homer Elem.	Mr. Charlie Walsworth

## District Administration and Management

### Central Administration 2006 - 2007

Dr. Donna Peterson, Superintendent  
Mr. Sam Stewart, Assistant Superintendent  
Mr. Glen Szymoniak, Assistant Superintendent  
Ms. Melody Douglas, Chief Financial Officer  
Mr. Tim Peterson, Director, Human Resources  
Ms. Norma Holmgaard, Director, Federal Programs & Small Schools  
Mr. Sean Dusek, Director, Secondary Education/Curriculum & Assessment  
Ms. Doris Cannon, Director, Elementary Education/Curriculum & Assessment  
Ms. Jamie Harper, Director, Pupil Services  
Mr. Jim White, Director, Information Services  
Mr. Dave Spence, Director, Planning & Operations

### KENAI PENINSULA BOROUGH SCHOOL DISTRICT Organizational Chart



## **Budget Administration and Management**

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

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

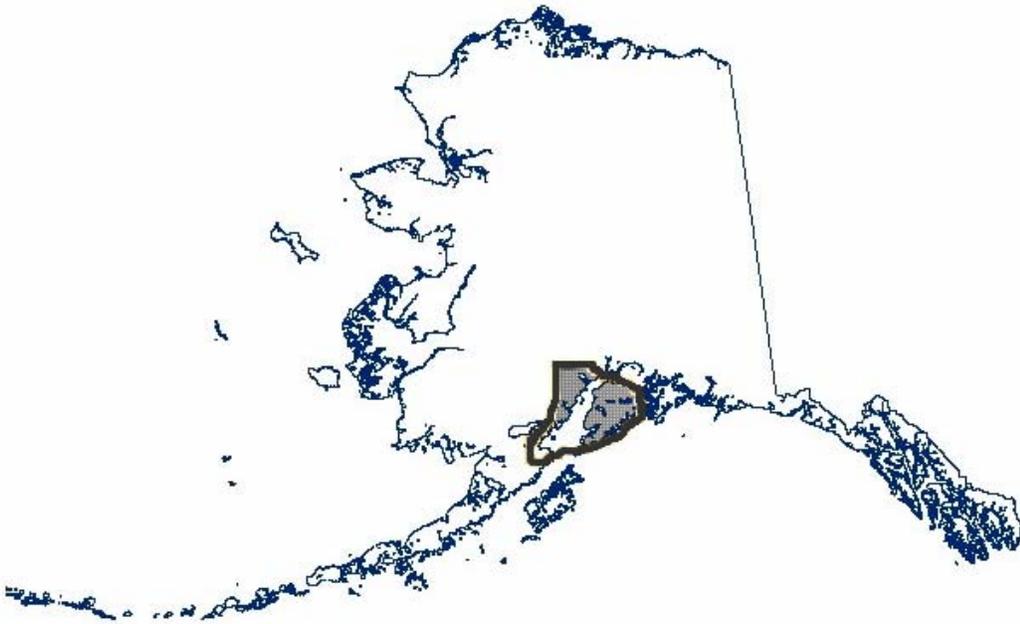
Oversight of other budgetary accounts has been assigned to district administrators. These administrators are responsible for ensuring expenditures do not exceed authorized budgeted amounts. They also ensure the revenue is expended for authorized, proper, and legal purposes.

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer in excess of \$10,000 requires prior board approval.

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 – 2007 BUDGET**



**FINANCIAL SECTION**

**FINANCIAL  
SECTION**

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

**Classification of Funds and Account Groups**

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

Fund Accounting

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

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

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

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

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

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

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

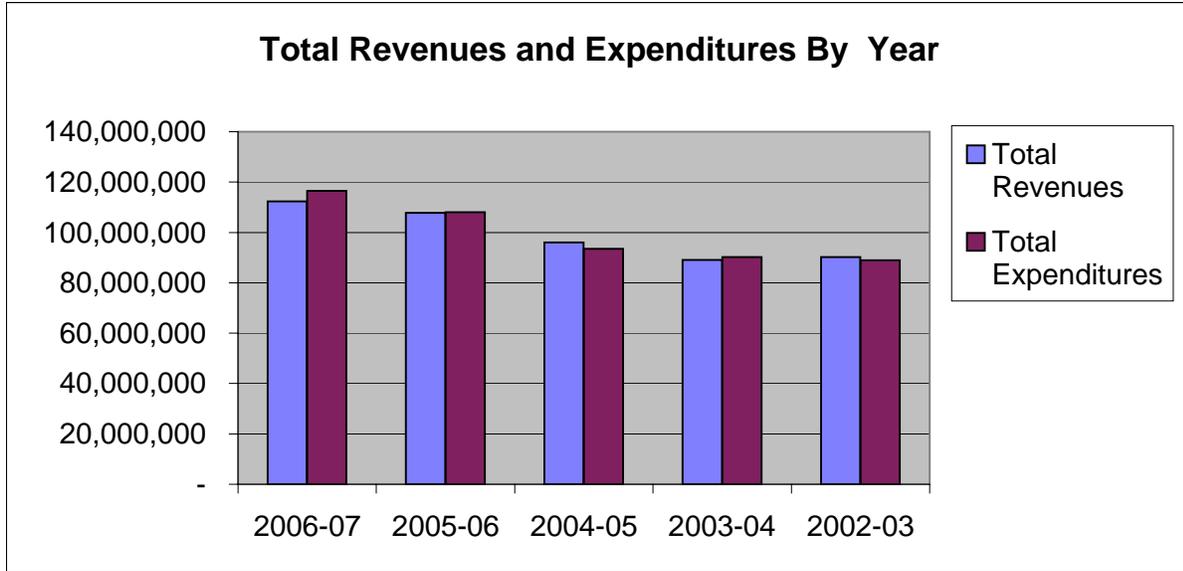
**Combined Budget Of Revenues Expenditures And  
Changes In Fund Balance  
Governmental Fund Types  
Fiscal Year 2006-07  
With Comparative Totals for Prior Years**

	General	Special Revenue	Budget 2006-07	Budget 2005-06	Actual 2004-05	Actual 2003-04	Actual 2002-03
<b>Revenues:</b>							
Intergovernmental - Local	\$ 36,761,137	\$ -	\$ 36,761,137	\$ 34,973,682	\$ 33,744,607	\$ 31,635,539	\$ 30,618,860
Intergovernmental - State	60,133,524	4,493,804	64,627,328	55,144,737	51,627,911	47,401,008	48,960,540
Intergovernmental - Federal	380,000	12,546,040	12,926,040	12,087,655	8,136,842	7,985,578	7,917,526
Food sales	-	1,205,251	1,205,251	1,309,396	995,196	1,041,579	1,126,811
E-Rate	480,563	-	480,563	648,875	435,323	491,215	492,682
Earnings on Investments	420,000	-	420,000	570,000	197,556	(252,271)	386,694
Corporate Grants and User fees	-	415,834	415,834	656,719	284,106	274,741	245,396
Other revenues	80,000	10,000	90,000	140,000	335,724	167,637	177,601
Allocation of Fund Balance	-	-	-	2,440,628	-	-	-
<b>Total Revenues</b>	<b>98,255,224</b>	<b>18,670,929</b>	<b>116,926,153</b>	<b>107,971,692</b>	<b>95,757,265</b>	<b>88,745,026</b>	<b>89,926,110</b>
<b>Other financing sources:</b>							
Capitalized Leases	-	-	-	-	-	-	-
Operating transfers in	-	693,942	693,942	-	279,225	279,212	292,038
<b>Total other financing sources:</b>	<b>-</b>	<b>693,942</b>	<b>693,942</b>	<b>-</b>	<b>279,225</b>	<b>279,212</b>	<b>292,038</b>
<b>Total Revenues and Other Financing Sources</b>	<b>98,255,224</b>	<b>19,364,871</b>	<b>117,620,095</b>	<b>107,971,692</b>	<b>96,036,490</b>	<b>89,024,238</b>	<b>90,218,148</b>
<b>Expenditures:</b>							
Instruction	50,568,682	11,136,625	61,705,307	53,551,330	44,352,605	49,008,398	49,766,894
Special Education: Instruction	9,328,216	-	9,328,216	8,843,372	8,129,066	-	-
Special Education Services: Student	3,291,769	-	3,291,769	3,240,524	3,082,683	-	-
Support Services: Pupil	2,518,165	10,000	2,528,165	2,595,448	1,958,191	6,888,840	6,936,657
Support Services: Instruction	2,180,675	-	2,180,675	2,288,707	1,575,098	-	-
School Administration	4,518,997	-	4,518,997	4,405,619	4,085,433	-	-
School Administration: Support	3,030,857	-	3,030,857	3,009,047	2,895,324	3,635,245	3,420,590
District Administration	840,043	-	840,043	828,196	774,266	-	-
District Administration: Support Operations and	3,614,779	-	3,614,779	3,160,033	2,701,133	6,256,017	5,750,012
Maintenance of plant	16,336,034	-	16,336,034	16,753,202	15,027,828	13,853,049	13,601,441
Pupil activities	1,333,065	-	1,333,065	1,314,292	1,140,463	1,083,783	1,450,601
Community services	-	57,028	57,028	318,223	249,130	285,206	303,099
Pupil transportation	-	5,466,185	5,466,185	4,881,199	4,410,850	4,330,121	4,880,513
Food service	-	3,168,356	3,168,356	2,992,141	2,804,057	2,641,246	2,511,955
<b>Total Expenditures</b>	<b>97,561,282</b>	<b>19,838,194</b>	<b>117,399,476</b>	<b>108,181,333</b>	<b>93,186,127</b>	<b>87,981,905</b>	<b>88,621,762</b>
<b>Other Financing Uses:</b>							
Operating transfers out	693,942	-	693,942	-	279,225	2,229,029	292,038
<b>Total Expenditures and Other Financing Uses</b>	<b>98,255,224</b>	<b>19,838,194</b>	<b>118,093,418</b>	<b>108,181,333</b>	<b>93,465,352</b>	<b>90,210,934</b>	<b>88,913,800</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>(473,323)</b>	<b>(473,323)</b>	<b>(209,641)</b>	<b>2,571,138</b>	<b>(1,186,696)</b>	<b>1,304,348</b>
<b>Fund Balances, Beginning of Year as previously reported</b>	<b>7,769,970</b>	<b>541,674</b>	<b>8,311,644</b>	<b>8,521,285</b>	<b>5,950,147</b>	<b>7,136,843</b>	<b>5,832,495</b>
<b>Restatement of Compensated Absences (GASBI 6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Adjusted Fund Balance, Beginning of Year</b>	<b>7,769,970</b>	<b>541,674</b>	<b>8,311,644</b>	<b>8,521,285</b>	<b>5,950,147</b>	<b>7,136,843</b>	<b>5,832,495</b>
<b>Fund Balances, End of Year</b>	<b>\$ 7,769,970</b>	<b>\$ 68,351</b>	<b>\$ 7,838,321</b>	<b>\$ 8,311,644</b>	<b>\$ 8,521,285</b>	<b>\$ 5,950,147</b>	<b>\$ 7,136,843</b>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2006-2007 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Budget Of Revenues, Expenditures And  
Changes In Fund Balance  
General Fund**

**Fiscal Year 2006 - 2007**

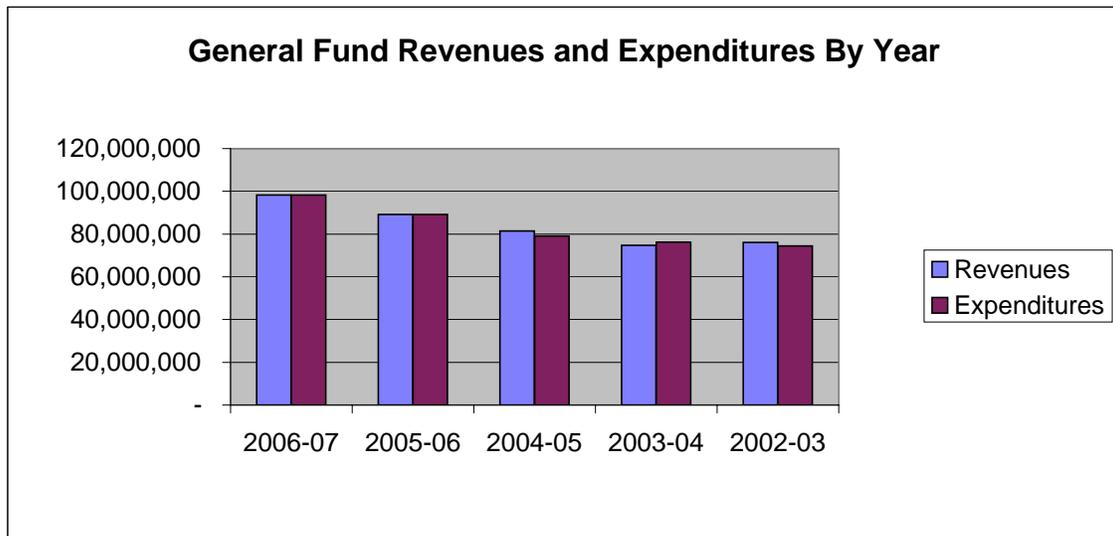
**With Comparative Totals for Prior Years**

	<u>Budget 2006-07</u>	<u>Current 2005-06</u>	<u>Actual 2004-05</u>	<u>Actual 2003-04</u>	<u>Actual 2002-03</u>
<b>Revenues:</b>					
Intergovernmental - Local	\$ 36,761,137	\$ 34,973,682	\$ 33,744,607	\$ 31,635,539	\$ 30,618,860
Intergovernmental - State	60,133,524	50,003,179	46,467,673	42,355,439	43,992,698
Intergovernmental - Federal	380,000	380,000	212,193	281,073	279,021
E-Rate	480,563	648,875	435,323	491,215	492,682
Earnings on Investments	420,000	570,000	197,556	(252,271)	386,694
Other Revenues	80,000	130,000	318,521	140,756	160,461
Allocation of Fund Balance	-	2,440,628	-	-	-
<b>Total Revenues</b>	<u>98,255,224</u>	<u>89,146,364</u>	<u>81,375,873</u>	<u>74,651,751</u>	<u>75,930,416</u>
<b>Other Financing Sources:</b>					
Operating Transfers in	-	-	-	29,440	102,994
<b>Total Revenues and Other Financing Sources</b>	<u>98,255,224</u>	<u>89,146,364</u>	<u>81,375,873</u>	<u>74,681,191</u>	<u>76,033,410</u>
<b>Expenditures:</b>					
Instruction	50,568,682	42,715,631	37,402,666	34,863,914	36,285,370
Special Education: Instruction	9,328,216	8,692,614	8,129,066	7,480,489	6,809,909
Special Education Services: Student	3,291,769	3,384,820	3,082,683	3,251,051	2,958,230
Support Services: Student	2,518,165	2,588,442	1,949,832	1,973,168	2,034,325
Support Services: Instruction	2,180,675	2,250,628	1,575,098	1,657,670	1,930,548
School Administration	4,518,997	4,418,031	4,085,433	3,635,245	3,420,590
School Administration: Support	3,030,857	2,998,341	2,895,324	2,809,623	2,661,214
District Administration	840,043	829,315	774,266	840,819	694,525
District Administration: Support Operations and Maintenance of plant	3,614,779	3,202,261	2,701,133	2,605,575	2,394,273
Pupil activities	16,336,034	16,753,667	15,027,828	13,853,049	13,601,441
	1,333,065	1,312,614	1,140,463	1,083,783	1,450,601
<b>Total Expenditures</b>	<u>97,561,282</u>	<u>89,146,364</u>	<u>78,763,792</u>	<u>74,054,386</u>	<u>74,241,026</u>
<b>Other Financing Uses:</b>					
Operating transfers out	693,942	-	279,225	2,199,589	189,044
<b>Total Expenditures and Other Financing Uses</b>	<u>98,255,224</u>	<u>89,146,364</u>	<u>79,043,017</u>	<u>76,253,975</u>	<u>74,430,070</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>2,332,856</u>	<u>(1,572,784)</u>	<u>1,603,340</u>
<b>Fund Balances, Beginning of Year as previously reported</b>	<u>7,769,970</u>	<u>7,769,970</u>	<u>5,437,114</u>	<u>7,009,898</u>	<u>5,406,558</u>
Restatement of Compensated Absences (GASBI 6)	-	-	-	-	-
Residual Equity Transfers	-	-	-	-	-
<b>Fund Balances, Beginning of Year as restated</b>	<u>7,769,970</u>	<u>7,769,970</u>	<u>5,437,114</u>	<u>7,009,898</u>	<u>5,406,558</u>
<b>Fund Balances, End of Year</b>	<u>\$ 7,769,970</u>	<u>\$ 7,769,970</u>	<u>\$ 7,769,970</u>	<u>\$ 5,437,114</u>	<u>\$ 7,009,898</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2006 2007 Budget  
General Fund Revenue**

2002-03 Actual	2003-04 Actual	2004-05 Actual	Revenue Source	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% of Chg
\$ 6,092,718	\$ 6,405,124	\$ 6,956,437	Borough In-Kind	\$ 7,397,004	\$ 7,397,004	\$ 7,879,423	\$ 482,419	7
24,526,142	25,230,415	26,788,170	Borough Appropriation	27,657,592	27,576,678	28,881,714	1,305,036	5
386,694	(252,271)	197,556	Earnings on Investments	350,000	570,000	420,000	(150,000)	(26)
492,682	491,215	435,323	E-Rate	648,875	648,875	480,563	(168,312)	(26)
26,000	53,500	23,701	Rentals	30,000	30,000	30,000	-	-
134,461	87,256	294,820	Miscellaneous	100,000	100,000	50,000	(50,000)	(50)
-	-	-	Allocation of Fund Balance	1,927,108	2,440,628	-	(2,440,628)	(100)
<b>31,658,697</b>	<b>32,015,239</b>	<b>34,696,007</b>	<b>Total Local Revenue</b>	<b>38,110,579</b>	<b>38,763,185</b>	<b>37,741,700</b>	<b>(1,021,485)</b>	<b>(3)</b>
41,361,048	42,124,335	46,240,302	Foundation Program	50,842,148	49,779,053	59,159,643	9,380,590	19
2,346,338	230,066	227,371	Learning Opportunity Grant/Quality Schools	227,584	224,126	222,814	(1,312)	-
-	-	-	School Improvement Grant	-	-	751,067	751,067	-
285,312	1,038	-	Tuition	-	-	-	-	-
<b>43,992,698</b>	<b>42,355,439</b>	<b>46,467,673</b>	<b>Total State Revenue</b>	<b>51,069,732</b>	<b>50,003,179</b>	<b>60,133,524</b>	<b>10,130,345</b>	<b>20</b>
279,021	281,073	212,193	Medicaid	380,000	380,000	380,000	-	-
-	-	-	Public Law 874	-	-	-	-	-
<b>279,021</b>	<b>281,073</b>	<b>212,193</b>	<b>Total Federal Revenue</b>	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>	<b>-</b>	<b>-</b>
<b>75,930,416</b>	<b>74,651,751</b>	<b>81,375,873</b>	<b>Total General Fund Revenue</b>	<b>89,560,311</b>	<b>89,146,364</b>	<b>98,255,224</b>	<b>9,108,860</b>	<b>10</b>



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Districtwide Budget Summary by Object for Expense Accounts  
General Fund  
07/17/06**

Actual Expenditures Fiscal 03	Actual Expenditures Fiscal 04	Actual Expenditures Fiscal 05	Original Appropriation Fiscal 2006	Recommended Revised Appropriation Fiscal 06	Description	Recommended Fiscal 2007	Modified Recommended Fiscal 2007	Difference Between Fiscal 2006 and Revised Appropriation +(-)	PCT +/-
\$ 104,500	\$ 108,765	\$ 112,500	\$ 114,000	\$ 114,000	3110 Superintendent	\$ 115,500	\$ 115,500	1,500	1
186,312	211,701	200,091	197,066	197,066	3120 Assistant Superintendent - Certified	197,066	197,066	-	-
2,722,977	2,781,071	2,918,448	3,073,826	3,093,955	3130 Principal/Assistant Principal	3,171,265	3,171,265	77,310	2
742,147	727,981	785,253	767,728	787,357	3140 Director/Coordinator - Certified	787,357	787,357	-	-
27,411,064	26,446,035	28,083,316	30,498,134	29,513,138	3150 Teachers	29,658,580	30,553,347	1,040,209	-
469,980	402,580	419,610	641,191	641,191	3161 Extra-Duty Compensation Certified	635,059	635,059	(6,132)	-
39,566	36,677	21,485	19,999	27,199	3162 Emolument	52,194	52,194	24,995	92
397,950	395,490	361,470	402,935	399,270	3171 Substitute Certified w/Certificate	408,771	414,471	15,201	4
31,971	26,076	25,167	6,100	11,100	3172 Temporary Certified w/Certificate	6,100	6,100	(5,000)	(45)
158,646	155,174	161,630	115,096	115,096	3173 Long Term Substitute - Certified	113,940	113,940	(1,156)	-
4,158,104	4,016,559	2,949,962	3,290,802	3,207,722	3180 Specialists - Certified	3,139,938	3,139,938	(67,784)	(2)
112,629	112,659	271,464	120,664	120,664	3190 Leave - Certified	120,664	120,664	-	-
-	-	63,360	-	-	3191 R Factor - Certified	-	-	-	-
93,156	100,985	104,140	101,083	101,083	3211 Assistant Superintendent - Support	101,083	101,083	-	-
86,055	93,322	96,323	93,495	93,495	3212 Director/Coordinator Support	93,495	93,495	-	-
608,198	613,743	663,400	717,270	722,586	3220 Specialist - Nurse	720,530	720,530	(2,056)	-
1,637,868	1,755,675	1,798,276	2,155,655	2,137,209	3230 Tutors/Aides	2,216,158	2,279,653	142,444	7
3,608,436	3,785,089	3,864,940	4,011,228	4,097,443	3240 Support Staff	4,129,861	4,164,275	66,832	2
2,525,675	2,396,167	2,377,831	2,615,051	2,611,302	3250 Maintenance/Custodians	2,591,104	2,625,734	14,432	1
47,169	54	-	-	-	3272 Activity Bus Driver	-	-	-	-
224,127	231,395	213,569	249,538	253,920	3291 Substitute - Support	261,956	263,684	9,764	4
265,135	316,394	300,606	152,706	152,706	3292 Extra-Duty Compensation Support	161,199	161,199	8,493	6
78,845	43,756	90,660	142,400	142,400	3293 Long Term Substitute - Support	153,500	153,500	(11,000)	8
124,217	134,005	126,646	132,513	135,726	3294 Temporary Salaries - Support	123,699	123,699	(12,027)	(9)
38,485	46,576	43,170	50,355	50,355	3295 Overtime - Support	50,355	50,355	-	-
294,534	252,958	328,895	216,296	216,864	3296 Substitute Certified w/o Certificate	231,325	237,025	20,161	9
-	-	21,300	-	-	3299 R Factor - Classified	-	-	-	-
51,339	200,930	172,146	16,436	16,436	3300 Leave - Support	16,436	16,436	-	-
6,543,154	6,626,020	7,948,786	8,354,110	8,315,002	3511 Health Care Costs	8,647,302	8,843,684	528,682	6
129,318	114,736	118,606	143,042	140,255	3512 Life Insurance	140,825	143,903	3,648	-
101,077	179,931	183,653	150,033	147,407	3520 Unemployment Insurance	147,815	150,937	3,890	3
397,685	384,142	400,927	561,759	547,186	3541 Fica Medicare (TRS)	542,753	555,730	8,544	2
756,388	763,963	783,823	862,850	863,724	3542 Fica Contribution	872,668	883,814	20,090	2
3,932,028	4,149,970	5,639,576	8,135,192	7,924,028	3550 TRS Retirement	9,646,701	9,879,337	1,955,309	25
437,928	600,750	1,060,910	1,645,412	1,659,733	3560 PERS Retirement	2,172,948	2,201,853	542,120	33
290,260	204,967	271,501	92,941	94,341	4100 Professional-Technical Service	115,409	115,409	21,068	22
26,000	26,000	26,500	26,500	26,500	4121 In Kind Professional -Technical Audit	26,500	26,500	-	-
115,711	204,548	81,561	122,700	120,000	4140 Professional-Technical Legal	120,000	120,000	-	-
2,412	201,094	2,410	5,938	5,938	4150 Professional -Technical Medical	5,938	5,938	-	-
345,040	350,777	334,620	382,133	389,179	4200 Travel	412,776	412,776	23,597	-
231,225	21,747	38,256	19,600	19,808	4250 Student Travel	41,000	41,000	21,192	107
151,808	139,585	166,445	177,673	209,116	4310 Water And Sewage	221,059	221,059	11,943	-
122,605	120,737	87,838	129,275	151,442	4320 Garbage	159,151	159,151	7,709	5
90,863	79,885	69,389	69,640	77,165	4331 Postage	73,747	73,747	(3,418)	-
444,574	437,820	439,930	642,607	629,886	4332 Telephone	525,837	525,837	(104,049)	(17)
44,064	35,985	40,574	48,200	48,200	4350 In Kind Utilities	48,200	55,430	7,230	15
2,354,139	1,992,639	2,129,941	2,438,486	2,804,259	4360 Electricity	2,810,455	2,810,455	6,196	-
-	-	471,746	456,351	547,621	4370 Natural/Bottled Gas	664,647	664,647	117,026	21
964,683	1,057,753	859,640	666,532	899,818	4380 Fuel For Heating	898,183	898,183	(1,635)	-
9,638	6,974	9,310	6,125	6,125	4401 Freight Costs	6,125	6,125	-	-
561,482	520,297	492,363	594,311	592,779	4402 Purchased Service	661,469	661,469	68,690	12
77,858	81,375	94,148	93,776	93,776	4403 In Kind Custodial	93,776	101,874	8,098	9
4,931,195	5,140,566	5,399,427	5,474,762	5,474,762	4404 In Kind Maintenance	5,474,762	5,684,563	209,801	4
208,834	208,988	198,864	233,261	233,261	4408 Purchased Service - Copier	229,006	229,006	(4,255)	(2)
52,439	50,079	36,478	51,600	51,600	4409 Purchased Service - Riso	43,000	43,000	(8,600)	(17)
135,786	118,762	126,505	118,499	344,316	4410 Rental	140,586	360,586	16,270	5
168,966	141,254	113,356	178,923	179,156	4430 Repair & Maintenance Agreement	182,277	182,277	3,121	2
879,790	1,220,446	1,532,009	1,753,766	1,753,766	4471 In Kind Insurance	2,542,960	2,011,056	257,290	15
2,553,110	2,669,416	2,127,381	3,367,302	3,302,916	4501 Supplies	3,503,060	3,822,050	519,134	16
123,511	110,028	109,366	128,226	128,246	4502 Discretionary Material	128,726	131,926	3,680	-
(83,949)	(62,394)	(33,165)	-	-	4560 Inventory Adjustment	-	-	-	-
14,187	14,650	16,311	12,862	12,862	4580 Gas And Oil	12,862	12,862	-	-
13,725	17,100	18,360	17,100	17,100	4850 Stipends	17,100	17,100	-	-
96,758	65,227	49,179	369,100	331,825	4901 Other Expenses	345,340	708,647	376,822	114
77,758	95,459	79,744	95,500	115,123	4902 Career Development	115,123	115,123	-	-
32,535	30,411	31,884	34,824	35,935	4903 Professional Dues	37,285	37,285	1,350	4
19,139	21,280	24,984	35,200	35,200	4904 Physical Exam Reimbursement	35,200	35,200	-	-
-	-	-	478,960	335,850	4905 Other - Contingency	3,478,960	2,999,667	2,663,817	793
(219,112)	(239,538)	(218,218)	106,916	107,032	4950 Indirect Costs	146,983	146,983	39,951	37
244,603	255,632	256,457	254,607	265,690	5101 Equipment	255,160	255,160	(10,530)	(4)
642,726	503,508	566,923	1,122,150	1,149,513	5102 Equipment-Technology	912,364	912,364	(237,149)	(21)
189,044	2,199,589	279,225	-	-	5520 Transfer To Other	693,942	693,942	693,942	-
<b>\$ 74,430,070</b>	<b>\$ 76,253,975</b>	<b>\$ 79,043,181</b>	<b>\$ 89,560,311</b>	<b>\$ 89,146,364</b>	<b>Fund Total</b>	<b>\$ 96,607,115</b>	<b>\$ 98,255,224</b>	<b>\$ 9,108,860</b>	<b>10</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Districtwide Budget Summary by Location for Expense Accounts  
General Fund  
07/17/06**

Actual Expenditures Fiscal 03	Actual Expenditures Fiscal 04	Actual Expenditures Fiscal 05	Original Appropriation Fiscal 2006	Recommended Revised Appropriation Fiscal 06	Description	Recommended Fiscal 2007	Modified Recommended Fiscal 2007	Difference Between Fiscal 2006 and Revised Appropriation +(-)	PCT +/-
782,691	1,024,202	1,262,456	1,554,972	1,481,046	65 Aurora Borealis	1,713,583	1,853,685	372,639	25
985,133	1,037,449	1,135,218	1,120,669	1,100,973	31 Chapman	1,002,621	1,002,621	(98,352)	(9)
1,360,517	1,864,618	2,238,911	2,748,282	2,806,889	80 Connections Program	2,910,586	2,910,586	103,697	4
280,118	174,210	210,657	219,618	251,655	32 Cooper Landing	216,505	216,505	(35,150)	(14)
152,526	166,123	179,314	205,082	286,883	68 Fireweed Academy	331,478	361,795	74,912	26
323,775	333,053	403,732	423,838	457,309	66 Homer Flex	469,186	469,186	11,877	3
3,315,830	3,233,010	3,459,522	3,899,452	3,963,431	06 Homer High	3,901,075	3,901,075	(62,356)	-
1,392,068	1,490,326	1,665,052	1,871,176	1,772,753	13 Homer Middle	1,571,291	1,571,291	(201,462)	(11)
155,887	176,490	194,142	214,264	237,337	35 Hope	240,463	240,463	3,126	1
494,128	529,501	585,750	610,054	668,589	56 Kachemak Selo	689,641	689,641	21,052	3
-	-	456,116	721,410	684,788	63 Kaleidoscope Charter	880,305	964,844	280,056	-
2,109,160	2,156,510	2,495,380	2,806,449	2,767,690	48 K-Beach	2,724,376	2,724,376	(43,314)	(2)
449,905	495,779	565,121	595,987	563,253	67 Kenai Alternative	565,754	565,754	2,501	0
3,264,842	3,279,915	3,633,367	3,915,483	3,997,072	07 Kenai Central	3,987,475	3,987,475	(9,597)	-
2,222,429	2,114,104	2,318,776	2,570,111	2,586,627	11 Kenai Middle	2,598,213	2,598,213	11,586	0
-	62,764	70,704	85,374	77,827	15 Kenai Youth	142,896	142,896	65,069	84
750,244	748,266	866,857	975,197	1,052,665	47 McNeil Canyon	1,021,394	1,021,394	(31,271)	-
186,099	416,773	519,140	757,500	757,500	64 Montessori Charter	1,391,373	1,499,722	774,553	107
318,576	329,633	295,999	309,940	314,764	37 Moose Pass	298,340	298,340	(16,424)	(5)
1,845,485	1,797,487	2,112,011	2,200,721	2,097,288	51 Mountain View	1,871,504	1,871,504	(225,784)	(11)
539,441	478,326	425,890	457,472	539,468	34 Nanwalek	477,736	477,736	(61,732)	(11)
1,182,565	1,221,160	-	-	-	39 Nikiski Elementary	-	-	-	-
3,090,360	2,965,373	2,961,362	3,018,927	2,973,017	10 Nikiski Jr/Sr	3,007,641	3,077,641	104,624	-
1,300,775	1,129,431	2,524,444	2,696,965	2,673,171	52 Nikiski North Star	2,543,184	2,543,184	(129,987)	(5)
960,342	820,634	775,514	775,732	768,864	38 Nikolaevsk	729,337	729,337	(39,527)	(5)
1,368,493	1,232,366	1,374,376	1,546,514	1,539,716	02 Ninihchik	1,484,639	1,484,639	(55,077)	(4)
1,552,702	1,482,637	1,825,462	1,986,631	2,007,878	33 Paul Banks	2,038,512	2,038,512	30,634	2
307,587	335,080	311,722	325,400	319,928	40 Port Graham	316,925	316,925	(3,003)	(1)
280,183	215,375	292,852	333,559	337,093	49 Razdolna	295,041	295,041	(42,052)	(12)
1,977,770	2,056,814	2,456,365	2,748,674	2,747,166	46 Redoubt	2,603,601	2,603,601	(143,565)	(5)
1,662,476	1,695,913	1,781,591	1,926,634	1,776,722	41 Sears	1,763,868	1,763,868	(12,854)	(1)
2,021,831	2,143,561	2,301,697	2,546,176	2,406,269	42 Seward Elem	2,338,516	2,338,516	(67,753)	(3)
3,160,327	2,019,023	1,883,611	2,255,830	2,177,248	08 Seward High	2,115,916	2,115,916	(61,332)	(3)
908,494	1,000,375	1,112,495	963,238	947,182	14 Seward Middle	929,161	929,161	(18,021)	(2)
3,629,973	3,519,584	3,602,949	3,884,252	3,854,715	05 Skyview	3,807,710	3,807,710	(47,005)	(1)
1,613,479	1,584,129	2,195,249	2,333,285	2,104,784	43 Soldotna Elem	2,065,535	2,065,535	(39,249)	-
3,671,789	3,497,846	3,966,476	4,202,339	4,272,814	09 Soldotna High	4,232,741	4,232,741	(40,073)	(1)
3,077,950	3,083,224	3,289,022	3,552,743	3,864,856	12 Soldotna Middle	3,621,583	3,691,583	(173,273)	(4)
301,873	197,626	249,138	317,468	300,001	04 Spring Creek	372,295	372,295	72,294	-
1,130,638	1,124,703	1,286,087	1,362,917	1,324,880	44 Sterling	1,347,500	1,347,500	22,620	2
750,239	661,874	683,758	742,726	786,004	03 Susan B. English	828,361	828,361	42,357	-
412,351	439,091	456,731	510,856	478,624	01 Tughghna	534,003	534,003	55,379	12
1,201,883	1,088,314	1,195,294	1,305,369	1,308,958	45 Tustumena	1,281,724	1,281,724	(27,234)	-
889,473	924,242	942,147	1,039,285	1,054,177	53 Voznesenka	1,032,383	1,032,383	(21,794)	-
1,677,083	1,624,095	1,933,151	2,109,222	2,179,900	50 West Homer	1,996,412	1,996,412	(183,488)	(8)
244,121	360,590	248,963	295,861	296,675	70 Board of Education	296,675	296,675	-	-
257,003	290,584	306,276	310,735	307,654	71 Superintendent	322,521	322,521	14,867	5
198,197	210,187	197,101	210,421	431,774	72 Asst Supt Admin Services	217,964	882,792	451,018	104
376,788	293,814	316,136	429,615	433,562	73 Asst Supt Instruction	445,899	445,899	12,337	3
505,353	535,675	603,320	645,496	667,234	74 Director Fiscal Services	666,734	666,734	(500)	(0)
232,105	179,279	197,343	198,473	198,261	75 Planning and Operations	198,261	198,261	-	-
257,929	285,522	300,280	516,172	547,048	76 Purchasing/Warehouse	548,034	548,034	986	-
454,343	528,809	609,045	845,301	855,892	77 Director Human Resources	877,205	877,205	21,313	2
1,643,357	1,491,409	1,288,710	1,551,041	1,555,800	78 Director Information Services	1,551,573	1,551,573	(4,227)	-
-	105,626	348,311	648,875	648,875	79 E-Rate Program	480,563	480,563	(168,312)	(26)
3,279,233	3,486,712	979,877	1,349,073	1,442,345	81 Special Services	1,314,052	1,635,052	192,707	13
-	-	-	-	-	82 CBA Negotiations	5,195,064	5,194,731	5,194,731	-
6,668,872	8,761,894	7,812,663	8,861,428	8,707,383	83 DW - General	10,336,157	9,982,584	1,275,201	15
1,023,495	1,285,102	827,327	1,686,431	1,208,681	84 Secondary Curriculum	1,864,903	2,716,743	1,508,062	125
609,481	-	-	-	-	85 Elementary Curriculum	-	-	-	-
167,942	-	-	-	-	86 District Media Center	-	-	-	-
98,721	103,406	127,803	162,285	155,562	87 DW - Health Services	156,320	156,320	758	-
353,640	364,357	384,418	546,233	665,754	92 Grants Administration	681,613	821,613	155,859	23
-	-	-	555,078	386,421	96 Unallocated	1,161,194	682,234	295,813	77
<b>\$ 75,430,070</b>	<b>\$ 76,253,975</b>	<b>\$ 79,043,181</b>	<b>\$ 89,560,311</b>	<b>\$ 89,146,364</b>	<b>Fund Total</b>	<b>\$ 96,607,115</b>	<b>\$ 98,255,224</b>	<b>\$ 9,108,860</b>	<b>10</b>

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

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

Fund - 100 General Fund

LOCATION	4100 Regular Instruction	4200 Special Ed Instruction	4220 Special Serv Students	4320 Support Serv Pupils	4350 Support Serv Instruction	4400 School Administration	4450 School Administration - Support	4500 District Administration	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
65 Aurora Borealis Charter	\$ 1,555,088	\$ -	\$ -	\$ 13,605	\$ -	\$ 64,651	\$ 72,124	\$ 49,259	\$ 77,274	\$ 21,684	\$ -	\$ 1,853,685
31 Chapman Elem	570,534	64,573	81,595	19,068	14,185	56,518	55,858	-	125,592	14,698	-	1,002,621
32 Cooper Landing Elem/High	97,391	-	-	1,638	200	35,302	42,712	-	37,400	1,862	-	216,505
68 Fireweed Academy	301,245	-	-	2,753	-	500	23,804	12,488	21,005	-	-	361,795
66 Homer Flex	235,378	60,455	-	3,021	-	103,908	35,335	-	30,011	1,078	-	469,186
06 Homer High	1,694,644	706,423	-	182,519	57,568	232,680	140,417	-	731,078	155,746	-	3,901,075
13 Homer Middle	748,137	249,007	57,733	33,124	17,583	111,321	67,119	-	267,631	19,636	-	1,571,291
35 Hope Elem/High	84,886	15,272	-	1,612	-	35,317	31,839	-	69,785	1,752	-	240,463
56 Kachemak Selo Elem/High	508,805	17,170	-	11,758	-	52,866	33,440	-	64,416	1,186	-	689,641
63 Kaleidoscope Charter	676,620	-	-	14,406	63,660	102,368	30,505	33,303	43,982	-	-	964,844
48 K-Beach Elem	1,685,519	369,070	90,230	51,998	66,268	119,751	89,510	-	247,435	4,595	-	2,724,376
67 Kenai Alternative	324,969	33,837	-	11,329	-	103,925	44,381	-	46,127	1,186	-	565,754
07 Kenai Central High	1,931,444	484,261	76,170	213,431	72,348	230,085	150,935	-	665,535	163,266	-	3,987,475
11 Kenai Middle	1,333,432	285,415	74,730	159,272	67,286	226,001	108,998	-	316,863	26,216	-	2,598,213
15 Kenai Youth Facility	3,292	138,954	-	-	-	-	650	-	-	-	-	142,896
47 McNeil Canyon	519,729	70,499	87,428	16,426	60,633	56,742	61,096	-	146,136	2,705	-	1,021,394
37 Moose Pass Elem	122,623	22,333	-	2,900	-	46,963	43,063	-	58,542	1,916	-	298,340
51 Mountain View Elem	1,082,153	244,056	62,834	25,436	46,547	116,299	66,320	-	223,912	3,947	-	1,871,504
34 Nanwalek Elem/High	226,273	70,859	-	6,144	-	55,340	35,459	-	81,679	1,982	-	477,736
10 Nikiski Middle/Senior	1,431,391	388,045	150	168,058	89,326	225,477	129,660	-	488,765	156,769	-	3,077,641
52 Nikiski North Star Elem	1,463,057	386,816	161,400	56,857	64,932	111,628	63,161	-	230,900	4,433	-	2,543,184
38 Nikolaevsk Elem/High	372,350	99,279	-	11,599	1,025	56,684	38,510	-	122,502	27,388	-	729,337
02 Ninilchik Elem/High	803,454	176,852	-	19,798	1,000	113,635	61,255	-	252,270	56,375	-	1,484,639
33 Paul Banks	994,518	360,265	216,038	52,612	47,375	108,900	65,078	-	191,904	1,822	-	2,038,512
40 Port Graham Elem/High	90,345	32,232	-	2,581	-	53,679	36,999	-	99,215	1,874	-	316,925
49 Razzdolna Elem/High	156,845	23,450	-	2,919	500	44,367	34,092	-	31,870	998	-	295,041
46 Redoubt Elem	1,523,765	284,245	248,136	57,057	66,865	112,383	83,752	-	222,831	4,567	-	2,603,601
41 Sears Elem	952,750	208,727	177,052	49,052	50,086	110,072	57,356	-	157,005	1,768	-	1,763,868
42 Seward Elem	1,150,427	362,673	253,445	43,858	62,350	116,457	76,959	-	268,036	4,311	-	2,338,516
08 Seward High	874,190	254,915	260	118,684	67,764	118,684	127,712	-	449,430	121,853	-	2,115,916
14 Seward Middle	334,832	108,434	-	12,198	2,800	110,397	63,489	-	278,993	18,018	-	929,161
05 Skyview High	1,952,602	391,748	76,170	225,349	79,286	228,260	132,452	-	550,644	171,199	-	3,807,710
43 Soldotna Elem	1,001,201	356,160	246,318	39,968	17,761	119,683	59,497	-	220,808	4,139	-	2,065,535
09 Soldotna High	1,952,954	657,101	145,541	213,726	76,399	237,222	138,108	-	613,841	197,849	-	4,232,741
12 Soldotna Middle	1,848,239	742,869	69,374	239,837	69,598	213,928	133,506	-	331,726	42,506	-	3,691,583
64 Soldotna Montessori Charter	1,272,349	-	-	12,795	-	70,668	46,079	51,933	45,898	-	-	1,499,722
04 Spring Creek	229,763	3,088	-	-	-	106,003	33,441	-	-	-	-	372,295
44 Sterling Elem	718,643	108,445	159,849	26,810	15,761	106,272	52,792	-	155,596	3,332	-	1,347,500
03 Susan B English Elem/High	325,687	64,932	-	7,067	500	50,298	50,357	-	291,657	37,963	-	828,361
01 Tebughna School	194,996	64,423	-	5,712	-	57,587	53,410	-	152,906	4,969	-	534,003
45 Tustumena Elem	614,888	195,809	64,533	22,202	15,893	110,923	62,177	-	191,995	3,304	-	1,281,724
53 Voznesenka Elem/High	680,297	105,735	-	16,374	500	67,625	46,186	-	113,412	2,254	-	1,032,383
50 West Homer Elem	1,035,101	296,066	161,566	52,385	45,972	108,600	63,169	-	229,420	4,133	-	1,996,412
70 Board of Education	-	-	-	-	-	-	-	296,675	-	-	-	296,675
71 Office of Superintendent	-	-	-	-	-	-	-	322,521	-	-	-	322,521
72 Asst Supt Admin Services	-	-	-	-	-	-	-	629,001	253,791	-	-	882,792
73 Asst Supt Instruction	203,060	-	-	-	-	-	-	220,847	-	21,992	-	445,899
74 Fiscal Services	-	-	-	-	-	-	-	666,734	-	-	-	666,734
75 Planning & Operations	-	-	-	-	-	-	-	192,378	-	5,883	-	198,261
76 Purchasing & Warehouse	-	-	-	-	-	-	-	466,041	81,993	-	-	548,034
77 Human Resources	-	-	-	-	-	-	-	640,826	236,379	-	-	877,205
78 Information Services	678,757	-	-	-	-	-	-	872,816	-	-	-	1,551,573
79 E-Rate & Technology	379,200	-	-	-	-	-	101,363	-	-	-	-	480,563
80 Connections	2,815,151	-	-	-	95,435	-	-	-	-	-	-	2,910,586
81 Special Services	30,112	823,723	781,217	-	-	-	-	-	-	-	-	1,635,052
82 Interest Based Bargaining	5,194,731	-	-	-	-	-	-	-	-	-	-	5,194,731
83 Districtwide Services	2,382,791	-	-	-	2,699	-	113,336	-	6,789,816	-	693,942	9,982,584
84 Curriculum/Assessment	2,018,910	-	-	-	697,833	-	-	-	-	-	-	2,716,743
87 Nursing Services	-	-	-	156,320	-	-	-	-	-	-	-	156,320
92 Grants Instruction	544,969	-	-	133,907	142,737	-	-	-	-	-	-	821,613
96 Unallocated	644,195	-	-	-	-	-	-	-	28,128	9,911	-	682,234
<b>Total</b>	<b>\$ 50,568,682</b>	<b>\$ 9,328,216</b>	<b>\$ 3,291,769</b>	<b>\$ 2,518,165</b>	<b>\$ 2,180,675</b>	<b>\$ 4,518,997</b>	<b>\$ 3,030,857</b>	<b>\$ 4,454,822</b>	<b>\$ 16,336,034</b>	<b>\$ 1,333,065</b>	<b>\$ 693,942</b>	<b>\$ 98,255,224</b>

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

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

FUND - 100 - General Fund												
FUNCTION - 4100 Regular Instruction												
	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other	Equipment	Total
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ 678,900	\$ 68,000	\$ 315,179	\$ 3,400	\$ 3,000	\$ 10,000	\$ -	\$ 13,400	\$ 55,750	\$ 207,128	\$ 200,331	1,555,088
31 Chapman Elem.	403,866	2,338	150,450	-	-	-	-	2,627	8,484	-	-	570,534
80 Connections	576,217	180,012	309,043	2,000	4,000	-	44,472	81,559	1,104,900	1,640	511,308	2,815,151
32 Cooper Landing Elem.	70,259	275	25,026	-	-	-	-	295	584	-	952	97,391
68 Fireweed Academy	143,141	10,168	61,700	-	-	-	-	1,200	5,700	77,884	1,452	301,245
66 Homer Flex	164,023	894	62,080	-	100	-	-	1,528	4,708	-	2,045	235,378
06 Homer High	1,076,665	72,091	467,623	-	-	-	-	21,490	49,604	1,210	5,961	1,694,644
13 Homer Middle	527,228	2,300	196,590	-	-	-	-	6,701	12,127	-	3,191	748,137
35 Hope Elem./High	59,230	275	22,484	-	-	-	-	413	1,419	113	952	84,886
56 Kachemak Selo Elem./High	264,886	72,390	144,247	-	14,000	-	-	2,290	9,314	-	1,678	508,805
63 Kaleidoscope Charter	372,524	18,342	165,614	-	-	-	-	3,328	4,520	109,940	2,352	676,620
48 K-Beach Elem.	1,168,714	7,288	463,569	-	-	-	-	12,745	29,781	425	2,997	1,685,519
67 Kenai Alternative	218,819	1,444	92,371	-	-	-	-	1,512	9,145	-	1,678	324,969
07 Kenai Central High	1,291,689	46,966	516,201	-	-	-	-	20,628	46,498	1,976	7,486	1,931,444
11 Kenai Middle	921,924	4,500	362,634	-	-	-	-	10,716	30,070	-	3,588	1,333,432
15 Kenai Youth Facility	600	600	96	-	-	-	-	216	1,780	-	-	3,292
47 McNeil Canyon Elem.	366,845	2,269	137,497	-	-	-	-	2,549	7,752	-	2,817	519,729
37 Moose Pass Elem.	80,309	550	36,172	-	-	-	-	1,203	3,437	-	952	122,623
51 Mountain View Elem.	778,122	3,988	276,423	-	-	-	-	5,168	14,140	-	4,312	1,082,153
34 Nanwalek Elem/High	123,417	21,410	67,165	-	1,980	-	-	3,343	6,380	900	1,678	226,273
10 Nikiski Mid./Sr.	990,470	5,100	387,383	-	-	-	-	12,424	31,145	-	4,869	1,431,391
52 Nikiski North Star Elem.	1,023,613	6,463	394,779	-	-	-	-	7,690	27,120	395	2,997	1,463,057
38 Nikolaevsk Elem./High	230,204	29,014	103,116	-	-	-	-	1,572	6,399	-	2,045	372,350
02 Ninilchik Elem./High	519,673	38,639	221,557	-	-	-	-	4,582	14,855	426	3,722	803,454
33 Paul Banks Elem.	704,065	4,675	259,302	-	-	-	-	4,514	16,720	2,245	2,997	994,518
40 Port Graham Elem./High	45,222	11,454	25,885	-	1,600	-	-	2,372	2,034	100	1,678	90,345
49 Razdolna Elem./High	86,178	20,997	45,334	-	-	-	-	670	2,714	-	952	156,845
46 Redoubt Elem.	1,060,339	7,150	416,473	-	-	-	-	11,138	28,665	-	-	1,523,765
41 Sears Elem.	674,840	4,400	257,010	-	-	-	-	4,795	8,117	-	3,588	952,750
42 Seward Elem.	806,637	5,844	309,411	-	-	-	-	8,552	16,395	-	3,588	1,150,427
08 Seward High	539,370	54,858	247,523	-	-	500	-	8,505	20,913	-	2,521	874,190
14 Seward Middle	228,281	1,100	92,364	-	-	-	-	2,624	6,742	1,200	2,521	334,832
05 Skyview High	1,314,949	40,418	527,003	-	500	-	-	15,150	49,486	-	5,096	1,952,602
43 Soldotna Elem.	697,506	4,967	271,046	-	-	-	-	7,860	15,315	195	4,312	1,001,201
09 Soldotna High	1,304,745	47,166	525,396	-	750	-	-	16,845	51,304	425	6,323	1,952,954
12 Soldotna Middle	1,293,480	6,900	494,910	-	-	-	-	12,453	35,851	-	4,645	1,848,239
64 Soldotna Montessori Charter	455,431	72,200	226,579	20,000	20,000	-	-	3,300	291,989	169,850	13,000	1,272,349
04 Spring Creek	156,850	900	62,641	-	-	-	-	1,239	6,455	-	1,678	229,763
44 Sterling Elem.	505,878	3,163	191,602	-	-	-	-	6,050	8,953	-	2,997	718,643
03 Susan B English	177,738	38,198	94,295	-	1,000	-	-	4,041	6,860	925	2,630	325,687
01 Tebughna School	125,739	1,100	55,453	-	4,500	-	-	1,585	4,941	-	1,678	194,996
45 Tustumena Elem.	425,288	3,025	168,609	-	-	-	-	5,640	8,773	-	3,553	614,888
53 Voznesenka Elem./High	384,393	80,193	197,447	-	1,000	-	-	2,830	12,756	-	1,678	680,297
50 West Homer Elem.	725,926	4,950	277,597	-	-	-	-	8,251	18,127	250	-	1,035,101
73 Asst. Superint. Instruct.	1,672	2,520	580	18,900	6,875	-	-	38,326	40,064	94,123	-	203,060
78 Information Services	-	230,605	83,797	-	8,000	-	-	356,355	-	-	-	678,757
79 E- Rate & Technology	-	-	-	-	-	-	60,000	20,000	93,200	-	206,000	379,200
81 Special Services	4,803	-	381	3,500	8,100	1,500	-	1,328	9,000	1,500	-	30,112
82 Interest Based Bargaining	-	-	2,195,064	-	-	-	-	-	-	2,999,667	-	5,194,731
83 Districtwide Service	1,025,780	149,685	1,171,105	-	-	-	-	-	1,200	35,021	-	2,382,791
84 Curriculum/Assessment	720,958	3,600	264,365	15,048	2,500	-	60	400	986,979	25,000	-	2,018,910
92 Federal Programs - Grants	168,620	181,804	174,908	-	10,800	-	1,425	210	6,862	200	140	544,969
96 Unallocated	453,000	3,000	186,195	-	-	-	-	-	2,000	-	-	644,195
	<u>\$26,139,026</u>	<u>\$1,580,188</u>	<u>\$13,801,274</u>	<u>\$ 62,848</u>	<u>\$ 88,705</u>	<u>\$ 12,000</u>	<u>\$ 105,957</u>	<u>\$ 764,212</u>	<u>\$ 3,238,027</u>	<u>\$ 3,732,738</u>	<u>\$ 1,043,707</u>	<u>\$50,568,682</u>

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

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

FUND - 100 - General Fund

FUNCTION - 4200 Special Education - Instruction

	3100	3200	3500	4100	4200	4250	4400	4500	4900	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Purchased	Supplies	Other	
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Travel</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Total</u>
31 Chapman Elem.	44,878	-	19,195	-	-	-	-	500	-	64,573
66 Homer Flex	30,766	11,373	18,216	-	-	-	-	100	-	60,455
06 Homer High	401,509	92,574	208,503	-	-	-	-	3,837	-	706,423
13 Homer Middle	106,531	61,414	79,962	-	-	-	-	1,100	-	249,007
35 Hope Elem./High	-	9,552	5,720	-	-	-	-	-	-	15,272
56 Kachemak Selo Elem./High	11,911	-	4,959	-	-	-	-	300	-	17,170
48 K-Beach Elem.	131,542	112,224	123,504	-	-	-	-	1,800	-	369,070
67 Kenai Alternative	23,822	-	9,915	-	-	-	-	100	-	33,837
07 Kenai Central High	320,458	21,437	140,041	-	-	-	-	2,325	-	484,261
11 Kenai Middle	163,960	34,470	84,532	-	-	-	-	2,453	-	285,415
15 Kenai Youth Facility	97,403	-	40,151	-	1,000	-	-	400	-	138,954
47 McNeil Canyon Elem.	51,532	-	18,517	-	-	-	-	450	-	70,499
37 Moose Pass Elem.	-	14,319	7,964	-	-	-	-	50	-	22,333
51 Mountain View Elem.	123,150	46,551	73,155	-	-	-	-	1,200	-	244,056
34 Nanwalek Elem/High	10,529	35,013	24,967	-	-	-	-	350	-	70,859
10 Nikiski Mid./Sr.	221,310	42,437	121,298	-	-	-	-	3,000	-	388,045
52 Nikiski North Star Elem.	174,765	90,206	120,245	-	-	-	-	1,600	-	386,816
38 Nikolaevsk Elem./High	53,449	15,771	29,759	-	-	-	-	300	-	99,279
02 Ninilchik Elem./High	102,566	19,885	53,501	-	-	-	-	900	-	176,852
33 Paul Banks Elem.	182,218	68,359	108,788	-	-	-	-	900	-	360,265
40 Port Graham Elem./High	10,529	10,743	10,660	-	-	-	-	300	-	32,232
49 Razdolna Elem./High	17,177	-	6,173	-	-	-	-	100	-	23,450
46 Redoubt Elem.	144,684	50,503	87,958	-	-	-	-	1,100	-	284,245
41 Sears Elem.	92,540	48,408	66,479	-	-	-	-	1,300	-	208,727
42 Seward Elem.	195,995	53,863	111,116	-	-	-	99	1,600	-	362,673
08 Seward High	140,150	33,650	78,841	-	-	-	-	2,274	-	254,915
14 Seward Middle	53,166	21,000	34,068	-	-	-	-	200	-	108,434
05 Skyview High	232,410	37,521	119,301	-	75	-	-	2,441	-	391,748
43 Soldotna Elem.	168,027	78,630	108,003	-	-	-	-	1,500	-	356,160
09 Soldotna High	302,660	150,624	201,817	-	-	-	-	2,000	-	657,101
12 Soldotna Middle	441,213	74,365	223,091	-	-	-	-	4,200	-	742,869
04 Spring Creek	-	-	-	-	3,088	-	-	-	-	3,088
44 Sterling Elem.	47,644	26,041	34,060	-	-	-	-	700	-	108,445
03 Susan B English	21,057	21,027	22,248	-	-	-	-	600	-	64,932
01 Tebughna School	45,000	-	19,223	-	-	-	-	200	-	64,423
45 Tustumena Elem.	114,862	22,284	57,463	-	-	-	-	1,200	-	195,809
53 Voznesenka Elem./High	35,733	35,024	34,678	-	-	-	-	300	-	105,735
50 West Homer Elem.	159,579	44,779	89,958	-	-	-	-	1,750	-	296,066
81 Special Services	334,704	167,772	228,658	14,843	23,355	7,000	2,734	29,907	14,750	823,723
	<u>\$ 4,809,429</u>	<u>\$1,551,819</u>	<u>\$2,826,687</u>	<u>\$ 14,843</u>	<u>\$ 27,518</u>	<u>\$ 7,000</u>	<u>\$ 2,833</u>	<u>\$ 73,337</u>	<u>\$ 14,750</u>	<u>\$ 9,328,216</u>

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

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

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

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
31 Chapman Elem.	58,955	-	22,440	-	-	-	-	200	-	-	81,595
13 Homer Middle	39,563	-	17,970	-	-	-	-	200	-	-	57,733
48 K-Beach Elem.	65,973	-	24,057	-	-	-	-	200	-	-	90,230
07 Kenai Central High	54,546	-	21,424	-	-	-	-	200	-	-	76,170
11 Kenai Middle	53,166	-	21,104	-	-	-	-	460	-	-	74,730
47 McNeil Canyon Elem.	63,485	-	23,483	-	-	-	-	460	-	-	87,428
51 Mountain View Elem.	43,498	-	18,876	-	-	-	-	460	-	-	62,834
10 Nikiski Mid./Sr.	-	-	-	-	-	-	-	150	-	-	150
52 Nikiski North Star Elem.	116,244	-	44,496	-	-	-	-	660	-	-	161,400
33 Paul Banks Elem.	157,182	-	58,356	-	-	-	-	500	-	-	216,038
46 Redoubt Elem.	179,589	-	67,947	-	-	-	-	600	-	-	248,136
41 Sears Elem.	99,427	22,835	54,130	-	-	-	-	660	-	-	177,052
42 Seward Elem.	183,693	-	68,892	-	-	-	-	860	-	-	253,445
08 Seward High	-	-	-	-	-	-	-	260	-	-	260
05 Skyview High	54,546	-	21,424	-	-	-	-	200	-	-	76,170
43 Soldotna Elem.	143,471	30,627	71,188	-	-	-	-	1,032	-	-	246,318
09 Soldotna High	103,569	-	41,572	-	-	-	-	400	-	-	145,541
12 Soldotna Middle	49,024	-	20,150	-	-	-	-	200	-	-	69,374
44 Sterling Elem.	114,984	-	44,205	-	-	-	-	660	-	-	159,849
45 Tustumena Elem.	44,878	-	19,195	-	-	-	-	460	-	-	64,533
50 West Homer Elem.	116,380	-	44,526	-	-	-	-	660	-	-	161,566
81 Special Services	359,149	122,050	196,764	7,786	57,135	4,975	10,367	19,668	2,140	1,183	781,217
	<u>\$ 2,101,322</u>	<u>\$ 175,512</u>	<u>\$ 902,199</u>	<u>\$ 7,786</u>	<u>\$ 57,135</u>	<u>\$ 4,975</u>	<u>\$ 10,367</u>	<u>\$ 29,150</u>	<u>\$ 2,140</u>	<u>\$ 1,183</u>	<u>\$ 3,291,769</u>

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

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

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

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>&amp; Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ -	\$ 8,884	\$ 4,421	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	13,605
31 Chapman Elem.	-	12,908	5,860	-	-	-	-	300	-	-	19,068
32 Cooper Landing Elem.	-	1,079	533	-	-	-	-	26	-	-	1,638
68 Fireweed Academy	-	2,550	203	-	-	-	-	-	-	-	2,753
66 Homer Flex	-	1,985	936	-	-	-	-	100	-	-	3,021
06 Homer High	74,539	46,931	55,345	-	-	-	1,085	2,119	2,500	-	182,519
13 Homer Middle	-	21,758	10,966	-	-	-	-	400	-	-	33,124
35 Hope Elem./High	-	1,079	533	-	-	-	-	-	-	-	1,612
56 Kachemak Selo Elem./High	-	7,843	3,715	-	-	-	-	200	-	-	11,758
63 Kaleidoscope Charter	-	10,553	3,353	-	-	-	-	500	-	-	14,406
48 K-Beach Elem.	-	34,650	16,823	-	-	-	125	400	-	-	51,998
67 Kenai Alternative	-	7,799	3,530	-	-	-	-	-	-	-	11,329
07 Kenai Central High	96,958	52,272	61,851	-	-	-	1,350	1,000	-	-	213,431
11 Kenai Middle	66,675	45,452	46,111	-	-	-	-	1,034	-	-	159,272
47 McNeil Canyon Elem.	-	10,937	5,189	-	-	-	-	300	-	-	16,426
37 Moose Pass Elem.	-	1,929	921	-	-	-	-	50	-	-	2,900
51 Mountain View Elem.	-	16,940	8,096	-	-	-	-	400	-	-	25,436
34 Nanwalek Elem./High	-	4,003	2,141	-	-	-	-	-	-	-	6,144
10 Nikiski Mid./Sr.	66,106	50,362	48,787	-	-	-	1,700	1,103	-	-	168,058
52 Nikiski North Star Elem.	-	38,986	17,471	-	-	-	-	400	-	-	56,857
38 Nikolaevsk Elem./High	-	7,236	3,563	-	-	-	500	300	-	-	11,599
02 Ninilchik Elem./High	-	12,908	5,860	-	-	-	-	1,030	-	-	19,798
33 Paul Banks Elem.	-	35,511	16,601	-	-	-	-	500	-	-	52,612
40 Port Graham Elem./High	-	1,633	848	-	-	-	-	100	-	-	2,581
49 Razdolna Elem./High	-	1,904	915	-	-	-	-	100	-	-	2,919
46 Redoubt Elem.	-	38,986	17,471	-	-	-	-	600	-	-	57,057
41 Sears Elem.	-	33,415	14,937	-	-	-	-	700	-	-	49,052
42 Seward Elem.	-	29,562	13,796	-	-	-	-	500	-	-	43,858
08 Seward High	57,713	23,232	34,539	-	-	-	1,400	1,800	-	-	118,684
14 Seward Middle	-	7,875	3,723	-	-	-	600	-	-	-	12,198
05 Skyview High	102,832	55,765	64,515	-	-	-	950	1,287	-	-	225,349
43 Soldotna Elem.	-	26,851	12,417	-	-	-	-	700	-	-	39,968
09 Soldotna High	94,742	54,090	62,056	-	-	-	1,338	1,500	-	-	213,726
12 Soldotna Middle	98,999	69,681	70,007	-	-	-	-	1,150	-	-	239,837
64 Soldotna Montessori Charter	-	7,500	4,295	-	-	-	-	1,000	-	-	12,795
44 Sterling Elem.	-	18,230	8,070	-	-	-	-	510	-	-	26,810
03 Susan B English	-	4,644	2,303	-	-	-	-	120	-	-	7,067
01 Tebughna School	-	3,708	1,804	-	-	-	-	200	-	-	5,712
45 Tustumena Elem.	-	15,053	6,749	-	-	-	-	400	-	-	22,202
53 Voznesenka Elem./High	-	10,935	5,189	-	-	-	-	250	-	-	16,374
50 West Homer Elem.	-	35,880	15,905	-	-	-	-	600	-	-	52,385
87 Nursing Services	-	72,829	34,797	3,920	24,462	2,045	6,527	5,910	5,105	725	156,320
92 Federal Programs - Grants	67,656	26,348	39,703	-	-	-	-	200	-	-	133,907
	<u>\$ 726,220</u>	<u>\$ 972,676</u>	<u>\$ 736,848</u>	<u>\$ 3,920</u>	<u>\$ 24,462</u>	<u>\$ 2,045</u>	<u>\$ 15,575</u>	<u>\$ 28,089</u>	<u>\$ 7,605</u>	<u>\$ 725</u>	<u>\$ 2,518,165</u>

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

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

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other		
Location	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses	Equipment	Total
31 Chapman Elem.	-	8,044	5,341	-	-	-	-	-	800	-	-	14,185
80 Connections	32,742	25,614	27,094	-	1,000	-	2,548	4,964	100	648	725	95,435
32 Cooper Landing Elem.	-	-	-	-	-	-	-	-	200	-	-	200
06 Homer High	21,750	9,732	15,726	-	-	-	-	1,500	8,860	-	-	57,568
13 Homer Middle	-	9,382	6,201	-	-	-	-	-	2,000	-	-	17,583
63 Kaleidoscope Charter	26,583	13,333	22,744	-	-	-	-	-	1,000	-	-	63,660
48 K-Beach Elem.	34,355	9,554	18,589	-	-	-	-	187	3,583	-	-	66,268
07 Kenai Central High	34,355	9,554	18,589	-	-	-	-	750	9,100	-	-	72,348
11 Kenai Middle	34,355	9,382	18,545	-	-	-	-	-	5,004	-	-	67,286
47 McNeil Canyon Elem.	31,727	9,909	17,547	-	-	-	-	150	1,300	-	-	60,633
51 Mountain View Elem.	22,460	8,044	14,943	-	-	-	-	-	1,100	-	-	46,547
10 Nikiski Mid./Sr.	46,148	11,557	24,021	-	-	-	-	-	7,600	-	-	89,326
52 Nikiski North Star Elem.	34,355	9,382	18,545	-	-	-	-	150	2,500	-	-	64,932
38 Nikolaeusk Elem./High	-	-	-	-	-	-	-	225	800	-	-	1,025
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	1,000	-	-	1,000
33 Paul Banks Elem.	22,500	9,064	15,211	-	-	-	-	-	600	-	-	47,375
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	500	-	-	500
46 Redoubt Elem.	33,884	10,572	18,736	-	-	-	-	-	3,673	-	-	66,865
41 Sears Elem.	25,336	8,044	15,606	-	-	-	-	-	1,100	-	-	50,086
42 Seward Elem.	33,678	8,044	17,528	-	-	-	-	-	3,100	-	-	62,350
08 Seward High	33,678	9,554	18,432	-	-	-	-	247	5,853	-	-	67,764
14 Seward Middle	-	-	-	-	-	-	-	300	2,500	-	-	2,800
05 Skyview High	35,178	9,382	18,735	-	-	-	-	600	15,391	-	-	79,286
43 Soldotna Elem.	-	8,344	5,417	-	-	-	-	1,000	3,000	-	-	17,761
09 Soldotna High	35,178	11,783	19,338	-	-	-	-	1,000	9,100	-	-	76,399
12 Soldotna Middle	34,355	9,554	18,589	-	-	-	-	200	6,900	-	-	69,598
44 Sterling Elem.	-	8,344	5,417	-	-	-	-	-	2,000	-	-	15,761
03 Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45 Tustumena Elem.	-	8,316	5,409	-	-	-	-	-	2,168	-	-	15,893
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	500	-	-	500
50 West Homer Elem.	20,368	8,044	14,460	-	-	-	-	-	3,100	-	-	45,972
83 Districtwide Service	2,500	-	199	-	-	-	-	-	-	-	-	2,699
84 Curriculum/Assessment	227,654	164,721	129,502	2,300	24,339	-	4,692	76,458	64,254	2,805	1,108	697,833
92 Federal Programs - Grants	77,295	17,762	33,639	-	3,500	6,000	1,750	2,015	360	-	416	142,737
	<u>\$ 900,434</u>	<u>\$ 425,015</u>	<u>\$ 544,103</u>	<u>\$ 2,300</u>	<u>\$ 28,839</u>	<u>\$ 6,000</u>	<u>\$ 8,990</u>	<u>\$ 89,746</u>	<u>\$ 169,546</u>	<u>\$ 3,453</u>	<u>\$ 2,249</u>	<u>\$ 2,180,675</u>

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

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

FUND - 100 - General Fund  
 FUNCTION - 4400 School Administration

<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4500 Supplies & Materials	4900 Other Expenses	Total
65 Aurora Borealis Charter	\$ -	\$ 58,500	\$ 4,651	\$ -	\$ 1,000	\$ 500	\$ -	\$ -	64,651
31 Chapman Elem.	40,501	150	13,742	400	975	-	100	650	56,518
32 Cooper Landing Elem.	25,572	90	8,540	-	390	-	60	650	35,302
68 Fireweed Academy	-	-	-	-	500	-	-	-	500
66 Homer Flex	75,896	300	26,317	-	545	-	200	650	103,908
06 Homer High	171,452	600	57,160	-	1,768	-	400	1,300	232,680
13 Homer Middle	81,512	300	27,609	-	1,050	-	200	650	111,321
35 Hope Elem./High	25,150	90	8,443	-	924	-	60	650	35,317
56 Kachemak Selo Elem./High	38,650	150	13,316	-	-	-	100	650	52,866
63 Kaleidoscope Charter	76,000	-	26,368	-	-	-	-	-	102,368
48 K-Beach Elem.	88,756	300	29,279	-	566	-	200	650	119,751
67 Kenai Alternative	75,896	300	26,317	-	562	-	200	650	103,925
07 Kenai Central High	169,381	600	56,679	-	1,725	-	400	1,300	230,085
11 Kenai Middle	167,051	600	56,150	-	500	-	400	1,300	226,001
47 McNeil Canyon Elem.	41,202	150	13,906	-	734	-	100	650	56,742
37 Moose Pass Elem.	33,815	120	11,323	-	975	-	80	650	46,963
51 Mountain View Elem.	86,247	300	28,702	-	200	-	200	650	116,299
34 Nanwalek Elem./High	38,614	150	13,306	-	2,520	-	100	650	55,340
10 Nikiski Mid./Sr.	164,768	600	55,618	-	2,450	-	741	1,300	225,477
52 Nikiski North Star Elem.	82,045	300	27,733	-	700	-	200	650	111,628
38 Nikolaevsk Elem./High	40,533	150	13,751	-	1,500	-	100	650	56,684
02 Ninilchik Elem./High	83,692	300	28,113	-	680	-	200	650	113,635
33 Paul Banks Elem.	79,584	300	27,166	-	1,000	-	200	650	108,900
40 Port Graham Elem./High	38,451	150	13,270	250	808	-	100	650	53,679
49 Razdolna Elem./High	32,496	120	11,019	-	652	-	80	-	44,367
46 Redoubt Elem.	82,822	300	27,911	-	500	-	200	650	112,383
41 Sears Elem.	76,583	300	26,474	-	225	-	5,840	650	110,072
42 Seward Elem.	85,460	300	28,522	-	1,325	-	200	650	116,457
08 Seward High	94,874	300	30,687	-	1,001	-	200	650	127,712
14 Seward Middle	81,248	300	27,549	-	450	-	200	650	110,397
05 Skyview High	167,001	600	56,131	-	1,925	-	1,303	1,300	228,260
43 Soldotna Elem.	88,757	300	29,280	-	496	-	200	650	119,683
09 Soldotna High	175,294	600	58,043	-	1,585	-	400	1,300	237,222
12 Soldotna Middle	157,342	600	53,911	-	375	-	400	1,300	213,928
64 Soldotna Montessori Charter	-	65,000	5,168	-	-	-	-	500	70,668
04 Spring Creek	76,432	300	26,442	-	2,629	-	200	-	106,003
44 Sterling Elem.	78,181	300	26,841	-	100	-	200	650	106,272
03 Susan B English	34,937	150	12,461	-	2,000	-	100	650	50,298
01 Tebughna School	40,455	150	13,732	-	2,500	-	100	650	57,587
45 Tustumena Elem.	81,634	300	27,639	-	500	-	200	650	110,923
53 Voznesenska Elem./High	49,885	180	16,790	-	-	-	120	650	67,625
50 West Homer Elem.	79,584	300	27,166	-	700	-	200	650	108,600
	<u>\$ 3,207,753</u>	<u>\$ 134,900</u>	<u>\$ 1,093,225</u>	<u>\$ 650</u>	<u>\$ 39,035</u>	<u>\$ 500</u>	<u>\$ 14,484</u>	<u>\$ 28,450</u>	<u>\$ 4,518,997</u>

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

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

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

	3200	3500	4200	4300	4400	4500	4900	5100	
	Non-Certified	Employee	Staff	Utility	Purchased	Supplies	Other		
Location	Salaries	Benefits	Travel	Services	Services	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 40,851	\$ 17,073	\$ 1,000	\$ 4,500	\$ 200	\$ 1,000	\$ 7,500	\$ -	72,124
31 Chapman Elem.	33,106	17,049	-	3,760	226	1,252	465	-	55,858
32 Cooper Landing Elem.	19,316	11,405	-	11,443	-	548	-	-	42,712
68 Fireweed Academy	13,697	7,857	50	1,500	500	200	-	-	23,804
66 Homer Flex	20,334	11,661	-	1,814	413	350	763	-	35,335
06 Homer High	80,545	42,063	-	15,923	1,016	-	870	-	140,417
13 Homer Middle	34,970	17,515	-	6,386	2,498	5,000	750	-	67,119
35 Hope Elem./High	17,093	10,848	-	3,660	125	-	113	-	31,839
56 Kachemak Selo Elem./High	17,760	11,015	1,800	2,503	-	287	75	-	33,440
63 Kaleidoscope Charter	16,487	12,918	-	100	-	1,000	-	-	30,505
48 K-Beach Elem.	50,578	25,802	-	7,484	1,151	4,320	175	-	89,510
67 Kenai Alternative	23,476	12,447	-	8,033	-	275	150	-	44,381
07 Kenai Central High	84,274	42,998	-	13,461	747	6,537	2,918	-	150,935
11 Kenai Middle	65,646	33,952	-	6,401	1,215	784	1,000	-	108,998
15 Kenai Youth Facility	-	-	-	650	-	-	-	-	650
47 McNeil Canyon Elem.	33,688	17,193	-	8,712	300	828	375	-	61,096
37 Moose Pass Elem.	20,708	11,753	-	10,419	-	70	113	-	43,063
51 Mountain View Elem.	37,722	18,204	-	5,644	375	4,000	375	-	66,320
34 Nanwalek Elem/High	17,409	10,927	-	6,186	150	787	-	-	35,459
10 Nikiski Mid./Sr.	64,288	33,612	-	23,721	2,164	2,950	2,925	-	129,660
52 Nikiski North Star Elem.	32,218	16,826	-	11,842	595	1,200	480	-	63,161
38 Nikolaevsk Elem./High	18,099	11,100	-	7,757	75	300	1,179	-	38,510
02 Ninilchik Elem./High	34,302	17,347	-	8,976	-	500	130	-	61,255
33 Paul Banks Elem.	37,721	18,204	-	7,753	-	900	500	-	65,078
40 Port Graham Elem./High	19,316	11,405	-	5,716	-	462	100	-	36,999
49 Razdolna Elem./High	20,007	11,435	-	2,450	-	125	75	-	34,092
46 Redoubt Elem.	50,605	25,808	-	5,607	169	1,042	521	-	83,752
41 Sears Elem.	31,492	16,644	-	3,715	1,687	3,443	375	-	57,356
42 Seward Elem.	37,722	18,204	-	16,441	582	3,635	375	-	76,959
08 Seward High	38,624	18,431	-	40,100	1,400	750	1,803	-	101,108
14 Seward Middle	19,703	11,501	-	30,900	600	-	785	-	63,489
05 Skyview High	75,129	40,705	-	13,075	1,295	1,748	500	-	132,452
43 Soldotna Elem.	33,750	17,211	-	5,770	375	2,065	326	-	59,497
09 Soldotna High	76,731	41,107	-	13,526	2,383	3,911	450	-	138,108
12 Soldotna Middle	75,280	40,745	-	10,579	954	4,804	1,144	-	133,506
64 Soldotna Montessori Charter	24,800	14,379	-	3,500	400	3,000	-	-	46,079
04 Spring Creek	20,002	11,577	-	1,062	-	800	-	-	33,441
44 Sterling Elem.	24,774	14,961	-	9,685	-	2,997	375	-	52,792
03 Susan B English	27,750	13,518	-	7,862	-	576	651	-	50,357
01 Tebughna School	17,409	10,927	-	23,161	-	1,363	550	-	53,410
45 Tustumena Elem.	37,001	18,024	50	4,391	845	1,499	367	-	62,177
53 Voznesenka Elem./High	27,338	15,602	-	3,071	-	150	25	-	46,186
50 West Homer Elem.	37,722	18,204	-	5,193	750	1,000	300	-	63,169
79 E- Rate & Technology	-	-	-	-	10,499	-	-	90,864	101,363
83 Districtwide Service	34,414	78,922	-	-	-	-	-	-	113,336
	<u>\$1,543,857</u>	<u>\$ 879,079</u>	<u>\$ 2,900</u>	<u>\$ 384,432</u>	<u>\$ 33,689</u>	<u>\$ 66,458</u>	<u>\$ 29,578</u>	<u>\$ 90,864</u>	<u>\$ 3,030,857</u>

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

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

FUND - 100 - General Fund  
 FUNCTION - 4510 District Administration

<u>Location</u>	<u>3100</u> Certified <u>Salaries</u>	<u>3200</u> Non-Certified <u>Salaries</u>	<u>3500</u> Employee <u>Benefits</u>	<u>4100</u> Pro-Tech <u>Services</u>	<u>4200</u> Staff <u>Travel</u>	<u>4300</u> Utility <u>Services</u>	<u>4400</u> Purchased <u>Services</u>	<u>4500</u> Supplies & <u>Materials</u>	<u>4800</u> Tuitions & <u>Stipends</u>	<u>4900</u> Other <u>Expenses</u>	<u>5100</u> <u>Equipment</u>	<u>Total</u>
70 Board Of Education	-	29,178	60,945	120,000	35,017	1,500	5,250	2,500	17,100	25,185	-	296,675
71 Office Of Superintendent	122,207	60,852	59,840	9,000	21,345	13,125	19,136	11,701	-	4,500	815	322,521
73 Asst. Superint. Instruct.	103,526	42,975	51,892	-	9,000	5,025	2,854	3,281	-	1,690	604	220,847
74 Fiscal Services									-			-
75 Planning & Operations									-			-
76 Purchasing & Warehouse									-			-
77 Human Resources									-			-
78 Information Services									-			-
	<u>\$ 225,733</u>	<u>\$ 133,005</u>	<u>\$ 172,677</u>	<u>\$ 129,000</u>	<u>\$ 65,362</u>	<u>\$ 19,650</u>	<u>\$ 27,240</u>	<u>\$ 17,482</u>	<u>\$ 17,100</u>	<u>\$ 31,375</u>	<u>\$ 1,419</u>	<u>\$ 840,043</u>

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

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

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

<u>Location</u>	<u>3100 Certified Salaries</u>	<u>3200 Non-Certified Salaries</u>	<u>3500 Employee Benefits</u>	<u>4100 Pro-Tech Services</u>	<u>4200 Staff Travel</u>	<u>4250 Student Travel</u>	<u>4300 Utility Services</u>	<u>4400 Purchased Services</u>	<u>4500 Supplies &amp; Materials</u>	<u>4900 Other Expenses</u>	<u>4950 Indirect Costs</u>	<u>5100 Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	33,303	\$ -	33,303
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	-	51,933	-	51,933
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	\$ 49,259	-	49,259
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	12,488	-	12,488
72 Asst. Superint. Admin. Serv.	98,299	24,873	42,109	-	9,602	-	5,700	445,169	1,170	1,528	-	551	629,001
74 Fiscal Services	-	428,576	172,524	26,500	6,750	-	14,150	3,889	11,300	1,315	-	1,730	666,734
75 Planning & Operations	95,753	38,571	49,332	-	4,227	-	811	350	1,500	1,520	-	314	192,378
76 Purchasing & Warehouse	-	278,611	127,145	-	3,090	-	6,103	23,306	16,517	250	-	11,019	466,041
77 Human Resources	105,203	275,719	142,699	7,250	37,905	-	8,649	8,862	16,183	28,565	-	9,791	640,826
78 Information Services	-	491,976	187,471	12,000	10,000	-	38,160	117,285	14,650	890	-	384	872,816
	<u>\$ 299,255</u>	<u>\$ 1,538,326</u>	<u>\$ 721,280</u>	<u>\$ 45,750</u>	<u>\$ 71,574</u>	<u>\$ -</u>	<u>\$ 73,573</u>	<u>\$ 598,861</u>	<u>\$ 61,320</u>	<u>\$ 34,068</u>	<u>\$ 146,983</u>	<u>\$ 23,789</u>	<u>\$ 3,614,779</u>

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

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

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

	3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
	Non-Certified	Employee	Staff	Utility		Purchased	Insurance	Supplies	Other		
Location	Salaries	Benefits	Travel	Services	Energy	Services	Premiums	& Materials	Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 25,237	\$ 15,077	\$ -	\$ 1,400	\$ 30,000	\$ 1,560	\$ -	\$ 4,000	\$ -	\$ -	77,274
31 Chapman Elem.	30,048	16,281	-	8,873	67,261	675	-	2,454	-	-	125,592
32 Cooper Landing Elem.	6,228	3,748	-	2,559	23,574	291	-	1,000	-	-	37,400
68 Fireweed Academy	9,785	2,420	-	1,150	6,750	-	-	900	-	-	21,005
66 Homer Flex	14,650	8,047	-	2,832	3,382	100	-	1,000	-	-	30,011
06 Homer High	176,915	92,465	325	35,446	401,461	900	-	23,566	-	-	731,078
13 Homer Middle	66,297	34,116	-	16,576	143,431	-	-	7,211	-	-	267,631
35 Hope Elem./High	11,910	7,361	-	226	48,688	385	-	1,215	-	-	69,785
56 Kachemak Selo Elem./High	12,053	7,396	-	1,714	3,740	38,513	-	1,000	-	-	64,416
63 Kaleidoscope Charter	14,928	12,554	-	-	15,000	-	-	1,500	-	-	43,982
48 K-Beach Elem.	103,811	56,644	-	14,245	67,782	470	-	4,483	-	-	247,435
67 Kenai Alternative	13,365	7,724	-	2,931	20,648	188	-	1,271	-	-	46,127
07 Kenai Central High	198,301	106,574	-	27,633	302,467	378	-	30,182	-	-	665,535
11 Kenai Middle	104,662	56,858	150	6,857	134,828	4,000	-	9,508	-	-	316,863
47 McNeil Canyon Elem.	43,925	24,135	50	6,057	67,934	1,087	-	2,948	-	-	146,136
37 Moose Pass Elem.	13,883	7,855	-	2,374	33,230	200	-	1,000	-	-	58,542
51 Mountain View Elem.	76,953	41,164	100	5,769	94,301	1,125	-	4,500	-	-	223,912
34 Nanwalek Elem./High	12,144	7,420	-	2,112	58,443	150	-	1,410	-	-	81,679
10 Nikiski Mid./Sr.	131,820	68,035	-	12,333	260,222	218	-	16,137	-	-	488,765
52 Nikiski North Star Elem.	92,747	49,496	550	4,337	77,395	1,875	-	4,500	-	-	230,900
38 Nikolaevsk Elem./High	32,752	16,960	-	7,385	62,028	506	-	2,671	200	-	122,502
02 Ninilchik Elem./High	74,784	40,619	50	2,484	125,058	2,089	-	7,186	-	-	252,270
33 Paul Banks Elem.	61,962	33,029	-	11,776	80,267	1,690	-	3,180	-	-	191,904
40 Port Graham Elem./High	11,052	7,144	-	980	77,816	1,017	-	1,206	-	-	99,215
49 Razdolna Elem./High	5,526	3,573	-	1,029	6,330	14,412	-	1,000	-	-	31,870
46 Redoubt Elem.	93,192	49,607	-	8,189	62,546	1,425	-	4,284	-	3,588	222,831
41 Sears Elem.	63,577	33,435	-	6,741	48,706	1,097	-	3,449	-	-	157,005
42 Seward Elem.	77,000	41,175	-	8,040	136,373	750	-	4,698	-	-	268,036
08 Seward High	83,633	42,832	525	26,147	284,095	400	-	11,798	-	-	449,430
14 Seward Middle	46,082	24,676	225	22,119	181,594	172	-	4,125	-	-	278,993
05 Skyview High	163,718	84,781	200	11,115	273,666	1,816	-	15,348	-	-	550,644
43 Soldotna Elem.	79,440	41,786	-	5,791	88,790	125	-	4,876	-	-	220,808
09 Soldotna High	183,371	94,082	50	21,283	288,315	1,637	-	25,103	-	-	613,841
12 Soldotna Middle	105,446	57,054	300	12,142	142,206	4,516	-	10,062	-	-	331,726
64 Soldotna Montessori Charter	13,400	11,698	-	1,300	15,000	-	-	4,500	-	-	45,898
44 Sterling Elem.	46,216	24,709	75	7,198	73,054	1,125	-	3,219	-	-	155,596
03 Susan B English	59,868	32,505	-	18,015	173,217	180	-	7,772	-	-	291,557
01 Tebughna School	29,883	16,241	-	973	97,359	5,362	-	3,088	-	-	152,906
45 Tustumena Elem.	57,148	31,824	50	3,766	93,821	1,005	-	4,381	-	-	191,995
53 Voznesenka Elem./High	27,236	15,577	-	1,780	19,094	48,725	-	1,000	-	-	113,412
50 West Homer Elem.	77,758	41,364	-	14,726	90,747	100	-	4,725	-	-	229,420
72 Asst. Superint. Admin. Serv.	-	-	500	-	16,241	223,750	-	12,500	800	-	253,791
76 Purchasing & Warehouse	-	-	-	3,068	76,425	-	-	2,500	-	-	81,993
77 Human Resources	202,704	33,675	-	-	-	-	-	-	-	-	236,379
83 Districtwide Service	34,630	65,216	-	-	55,430	5,786,437	848,103	-	-	-	6,789,816
84 Curriculum/Assessment	-	-	-	-	-	-	-	-	-	-	-
96 Unallocated	-	-	-	28,128	-	-	-	-	-	-	28,128
	<u>\$2,790,040</u>	<u>\$1,468,932</u>	<u>\$ 3,150</u>	<u>\$ 379,599</u>	<u>\$ 4,428,715</u>	<u>\$ 6,150,451</u>	<u>\$ 848,103</u>	<u>\$ 262,456</u>	<u>\$ 1,000</u>	<u>\$ 3,588</u>	<u>\$ 16,336,034</u>

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

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

FUND - 100 - General Fund  
 FUNCTION - 4700 Pupil Activity

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Purchased	Supplies	Other	
Location	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	& Materials	Expenses	Total
65 Aurora Borealis Charter	\$ 3,000	\$ -	684	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ 1,000	\$ 1,000	21,684
31 Chapman Elem.	10,904	1,243	2,551	-	-	-	-	-	-	-	14,698
32 Cooper Landing Elem.	1,497	25	340	-	-	-	-	-	-	-	1,862
66 Homer Flex	817	81	180	-	-	-	-	-	-	-	1,078
06 Homer High	93,990	29,623	27,783	-	-	-	-	4,250	100	-	155,746
13 Homer Middle	14,537	1,814	3,285	-	-	-	-	-	-	-	19,636
35 Hope Elem./High	761	761	230	-	-	-	-	-	-	-	1,752
56 Kachemak Selo Elem./High	867	131	188	-	-	-	-	-	-	-	1,186
48 K-Beach Elem.	3,239	663	693	-	-	-	-	-	-	-	4,595
67 Kenai Alternative	867	131	\$ 188	-	-	-	-	-	-	-	1,186
07 Kenai Central High	98,298	29,761	27,884	-	-	-	-	4,994	80	2,249	163,266
11 Kenai Middle	17,753	4,404	4,059	-	-	-	-	-	-	-	26,216
47 McNeil Canyon Elem.	2,046	206	453	-	-	-	-	-	-	-	2,705
37 Moose Pass Elem.	1,522	50	344	-	-	-	-	-	-	-	1,916
51 Mountain View Elem.	2,939	363	645	-	-	-	-	-	-	-	3,947
34 Nanwalek Elem/High	1,553	81	348	-	-	-	-	-	-	-	1,982
10 Nikiski Mid./Sr.	106,354	16,847	29,680	-	688	-	-	2,500	700	-	156,769
52 Nikiski North Star Elem.	3,164	588	681	-	-	-	-	-	-	-	4,433
38 Nikolaevsk Elem./High	18,949	3,891	4,548	-	-	-	-	-	-	-	27,388
02 Ninilchik Elem./High	36,831	9,401	8,957	-	400	-	-	-	170	616	56,375
33 Paul Banks Elem.	1,161	425	236	-	-	-	-	-	-	-	1,822
40 Port Graham Elem./High	1,503	31	340	-	-	-	-	-	-	-	1,874
49 Razdolna Elem./High	780	44	174	-	-	-	-	-	-	-	998
46 Redoubt Elem.	3,226	650	691	-	-	-	-	-	-	-	4,567
41 Sears Elem.	1,136	400	232	-	-	-	-	-	-	-	1,768
42 Seward Elem.	3,107	531	673	-	-	-	-	-	-	-	4,311
08 Seward High	75,325	23,185	23,243	-	-	-	-	-	100	-	121,853
14 Seward Middle	11,765	3,386	2,867	-	-	-	-	-	-	-	18,018
05 Skyview High	115,127	15,335	32,338	-	-	-	-	4,250	749	3,400	171,199
43 Soldotna Elem.	3,028	452	659	-	-	-	-	-	-	-	4,139
09 Soldotna High	124,879	26,962	36,410	-	2,008	-	-	4,250	140	3,200	197,849
12 Soldotna Middle	31,034	4,537	6,935	-	-	-	-	-	-	-	42,506
44 Sterling Elem.	2,496	288	548	-	-	-	-	-	-	-	3,332
03 Susan B English	16,827	16,050	5,086	-	-	-	-	-	-	-	37,963
01 Tebughna School	3,970	100	899	-	-	-	-	-	-	-	4,969
45 Tustumena Elem.	2,483	275	546	-	-	-	-	-	-	-	3,304
53 Voznesenka Elem./High	1,678	206	370	-	-	-	-	-	-	-	2,254
50 West Homer Elem.	3,026	450	657	-	-	-	-	-	-	-	4,133
73 Asst. Superint. Instruct.	17,916	-	4,076	-	-	-	-	-	-	-	21,992
75 Planning & Operations	-	-	-	750	1,000	-	83	500	3,250	300	5,883
96 Unallocated	8,074	-	1,837	-	-	-	-	-	-	-	9,911
	<u>\$ 848,429</u>	<u>\$ 193,371</u>	<u>\$ 232,538</u>	<u>\$ 750</u>	<u>\$ 4,096</u>	<u>\$ 16,000</u>	<u>\$ 83</u>	<u>\$ 20,744</u>	<u>\$ 6,289</u>	<u>\$ 10,765</u>	<u>\$ 1,333,065</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006-2007 Budget

Summary Of Object Codes By Fund/Function/Location

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

	<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83	Districtwide Services	<u>693,942</u>	<u>693,942</u>
		<u>\$ 693,942</u>	<u>\$ 693,942</u>

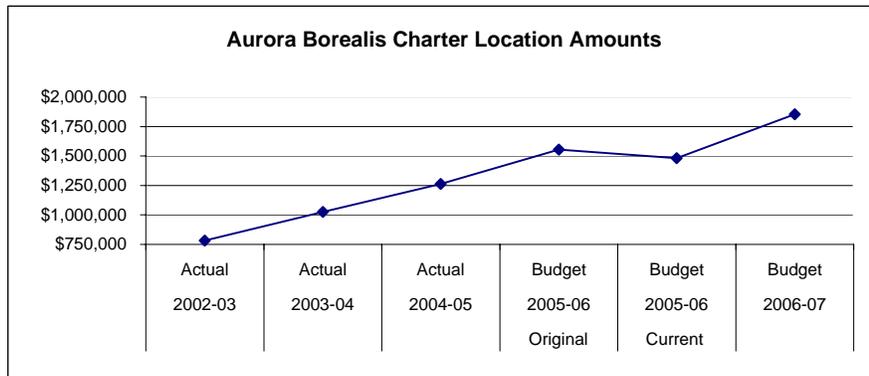
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 65 Aurora Borealis Charter School

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 385,403	\$ 522,886	\$ 616,764	3100 Certified Salaries	\$ 611,940	\$ 611,940	\$ 681,900	\$ 69,960	11
113,866	127,782	157,958	3200 Non-Certified Salaries	166,953	140,429	201,472	61,043	43
132,071	184,524	271,896	3500 Employee Benefits	305,820	305,820	357,085	51,265	17
<u>631,340</u>	<u>835,192</u>	<u>1,046,618</u>	Subtotal - Personnel Services	<u>1,084,713</u>	<u>1,058,189</u>	<u>1,240,457</u>	<u>182,268</u>	17
557	722	8,570	4100 Professional-Technical Svc	3,400	3,400	3,400	-	-
4,260	3,869	2,915	4200 Travel	5,000	5,000	5,000	-	-
7,671	11,761	31,465	4250 Student Travel	5,000	5,000	26,000	21,000	420
6,044	5,411	5,005	4300 Utility Services	6,200	31,200	6,400	(24,800)	(79)
19,540	25,581	21,424	4350 Energy	25,000	-	30,000	30,000	100
12,240	12,225	24,162	4400 Purchased Services	11,460	11,460	15,160	3,700	32
70,231	54,313	57,137	4500 Supplies and Materials	55,500	55,500	62,050	6,550	12
255	50	1,000	4900 Other Expenses	109,109	61,707	215,628	153,921	249
26,425	38,395	42,809	4950 Indirect Costs	49,259	49,259	49,259	-	-
<u>147,223</u>	<u>152,327</u>	<u>194,487</u>	Subtotal - Other	<u>269,928</u>	<u>222,526</u>	<u>412,897</u>	<u>190,371</u>	86
<u>4,128</u>	<u>36,683</u>	<u>21,351</u>	5100 Equipment	<u>200,331</u>	<u>200,331</u>	<u>200,331</u>	<u>-</u>	-
<u>\$ 782,691</u>	<u>\$ 1,024,202</u>	<u>\$ 1,262,456</u>	Location Totals	<u>\$ 1,554,972</u>	<u>\$ 1,481,046</u>	<u>\$ 1,853,685</u>	<u>\$ 372,639</u>	25



Aurora Borealis Charter School, located in Kenai, Alaska, is housed in the Kenai Elementary building. Original construction of the building was in 1949 with the most recent renovations being completed in 2001. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway.

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 65 Aurora Borealis Charter School

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
156.00	171.00	178.00	Enrollment in ADM (K-8)	191.00	178.00	200.00

**FTE's Included In Current Budget**

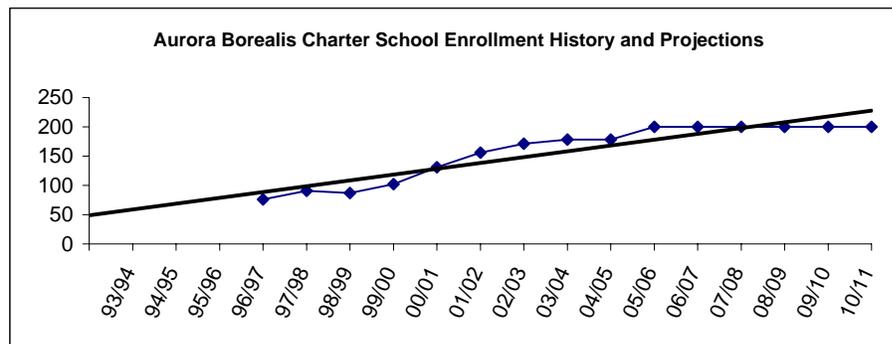
-	-	-	Administrator	-	0.49	0.49
8.00	10.50	11.00	Teacher (Includes Quest)	11.00	11.50	11.50
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>8.00</u>	<u>10.50</u>	<u>11.00</u>	Certified Subtotal	<u>11.00</u>	<u>11.99</u>	<u>11.99</u>
1.63	1.38	2.00	Aide	1.69	1.94	2.16
0.25	0.25	0.25	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.50	0.63	0.63	Custodian	1.00	1.00	1.00
<u>3.38</u>	<u>3.26</u>	<u>3.88</u>	Classified Subtotal	<u>3.69</u>	<u>3.94</u>	<u>4.16</u>
<u><u>11.38</u></u>	<u><u>13.76</u></u>	<u><u>14.88</u></u>	Total	<u><u>14.69</u></u>	<u><u>15.93</u></u>	<u><u>16.15</u></u>

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

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

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

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

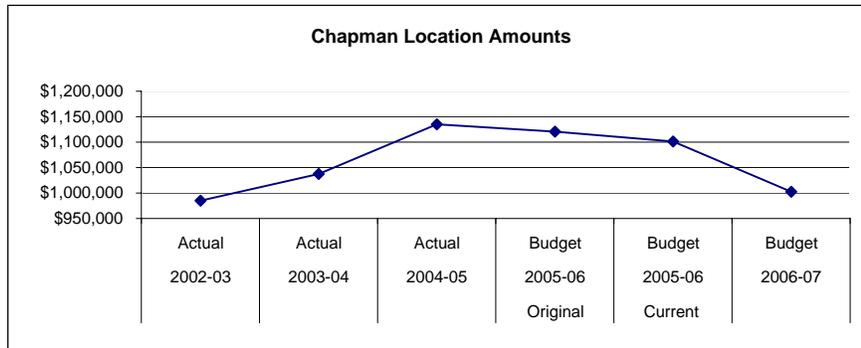


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 600,643	\$ 646,720	\$ 675,742	3100 Certified Salaries	\$ 639,248	\$ 582,547	\$ 559,104	\$ (23,443)	(4)
101,979	90,618	95,856	3200 Non-Certified Salaries	104,694	101,597	87,837	(13,760)	(14)
189,179	212,401	260,223	3500 Employee Benefits	287,431	270,330	252,909	(17,421)	(6)
<u>891,801</u>	<u>949,739</u>	<u>1,031,821</u>	Subtotal - Personnel Services	<u>1,031,373</u>	<u>954,474</u>	<u>899,850</u>	<u>(54,624)</u>	(6)
-	-	-	4100 Professional-Technical Svc	400	88	400	312	355
30	1,908	1,201	4200 Travel	975	292	975	683	-
1,647	-	-	4250 Student Travel	-	-	-	-	-
12,197	8,704	7,057	4300 Utility Services	10,954	99,409	12,633	(86,776)	(87)
54,377	52,110	72,279	4350 Energy	54,289	-	67,261	67,261	100
4,738	5,720	4,930	4400 Purchased Services	3,787	4,246	3,528	(718)	(17)
16,694	15,931	14,501	4500 Supplies and Materials	15,109	38,953	14,090	(24,863)	(64)
787	660	660	4900 Other Expenses	1,105	742	1,115	373	50
<u>90,470</u>	<u>85,033</u>	<u>100,628</u>	Subtotal - Other	<u>86,619</u>	<u>143,730</u>	<u>100,002</u>	<u>(43,728)</u>	(30)
<u>2,862</u>	<u>2,677</u>	<u>2,769</u>	5100 Equipment	<u>2,677</u>	<u>2,769</u>	<u>2,769</u>	<u>-</u>	-
<u>\$ 985,133</u>	<u>\$ 1,037,449</u>	<u>\$ 1,135,218</u>	Location Totals	<u>\$ 1,120,669</u>	<u>\$ 1,100,973</u>	<u>\$ 1,002,621</u>	<u>\$ (98,352)</u>	(9)



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
148.00	144.00	128.00	Enrollment in ADM (K-8)	129.00	114.00	117.00

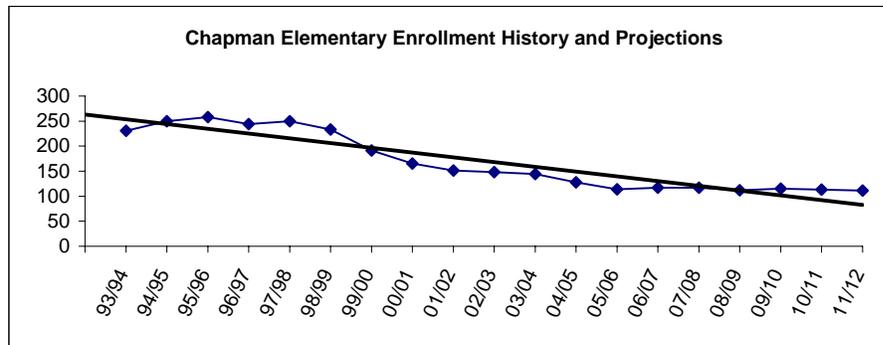
**FTE's Included In Current Budget**

1.00	1.00	0.50	Administrator	0.50	0.50	0.50
7.50	8.00	7.50	Teacher (Includes Quest)	7.00	7.00	6.50
0.50	-	1.00	Specialist*	1.00	1.00	1.00
2.00	2.00	2.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	Certified Subtotal	<u>9.50</u>	<u>9.50</u>	<u>9.00</u>
-	-	-	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.30	0.30
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.25	1.50	1.50	Custodian	1.50	1.50	1.00
<u>3.60</u>	<u>2.85</u>	<u>2.85</u>	Classified Subtotal	<u>3.23</u>	<u>3.18</u>	<u>2.68</u>
<u>14.60</u>	<u>13.85</u>	<u>13.85</u>	Total	<u>12.73</u>	<u>12.68</u>	<u>11.68</u>

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

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

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

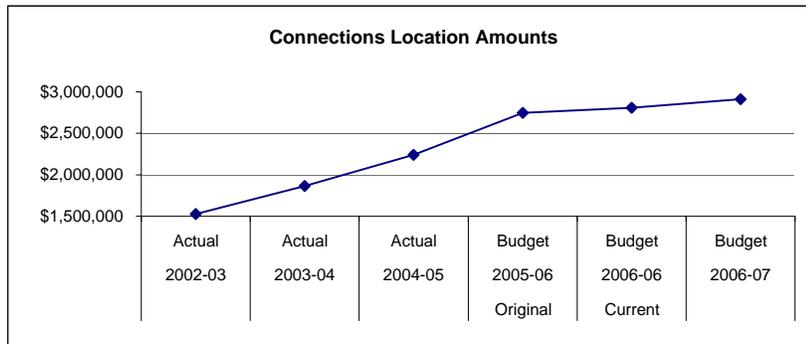


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2006-06 Budget	2006-07 Budget	Change	% Of Change
\$ 294,864	\$ 427,001	\$ 512,669	3100 Certified Salaries	\$ 574,567	\$ 606,058	\$ 608,959	\$ 2,901	-
159,300	163,092	176,418	3200 Non-Certified Salaries	194,825	209,571	205,626	(3,945)	(2)
138,198	192,121	252,724	3500 Employee Benefits	327,181	335,771	336,137	366	-
<u>592,362</u>	<u>782,214</u>	<u>941,811</u>	Subtotal - Personnel Services	<u>1,096,573</u>	<u>1,151,400</u>	<u>1,150,722</u>	<u>(678)</u>	-
4,712	19,310	21,950	4100 Professional-Technical Svc	2,000	10,500	2,000	(8,500)	(81)
6,297	5,199	5,195	4200 Travel	5,000	5,000	5,000	-	-
3,710	-	-	4250 Student Travel	-	-	-	-	-
35,870	37,469	34,188	4300 Utility Services	47,020	47,020	47,020	-	-
12,136	24,251	35,284	4400 Purchased Services	38,348	64,232	86,523	22,291	35
424,122	694,177	821,440	4500 Supplies and Materials	1,067,800	1,031,198	1,105,000	73,802	7
1,702	1,861	2,412	4900 Other Expenses	2,288	2,288	2,288	-	-
<u>488,549</u>	<u>782,267</u>	<u>920,469</u>	Subtotal - Other	<u>1,162,456</u>	<u>1,160,238</u>	<u>1,247,831</u>	<u>87,593</u>	8
<u>447,548</u>	<u>300,137</u>	<u>376,631</u>	5100 Equipment	<u>489,253</u>	<u>495,251</u>	<u>512,033</u>	<u>16,782</u>	3
<u>\$ 1,528,459</u>	<u>\$ 1,864,618</u>	<u>\$ 2,238,911</u>	Location Totals	<u>\$ 2,748,282</u>	<u>\$ 2,806,889</u>	<u>\$ 2,910,586</u>	<u>\$ 103,697</u>	4



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2005-2006 Budget**

Fund: 100 General Fund - Expenditures  
Location: 80 Connections

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
392.00	506.00	736.00	Enrollment in ADM (9-12)	740.00	777.00	768.00

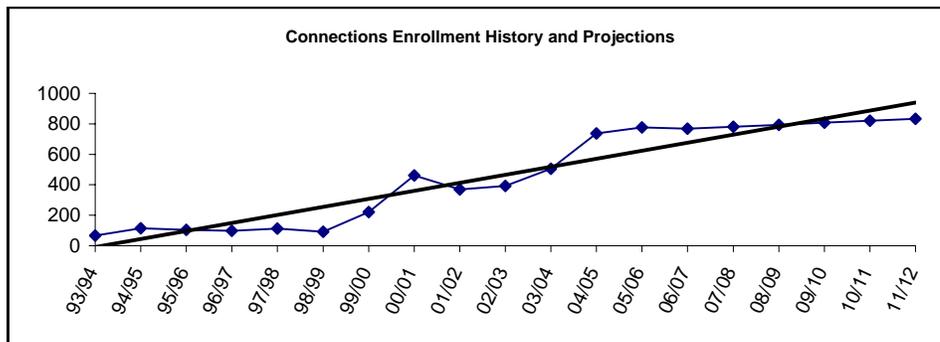
**FTE's Included In Current Budget**

0.90	1.00	1.00	Administrator	1.00	1.00	1.00
6.50	6.50	8.00	Teacher (Includes Quest)	9.00	9.00	9.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>7.40</u>	<u>7.50</u>	<u>9.00</u>	Certified Subtotal	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
			Special Ed Aide			
1.00	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
6.00	6.00	6.20	Support Custodian	6.50	6.50	6.50
<u>7.00</u>	<u>6.00</u>	<u>6.20</u>	Classified Subtotal	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>
<u>14.40</u>	<u>13.50</u>	<u>15.20</u>	Total	<u>16.50</u>	<u>16.50</u>	<u>16.50</u>

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

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

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

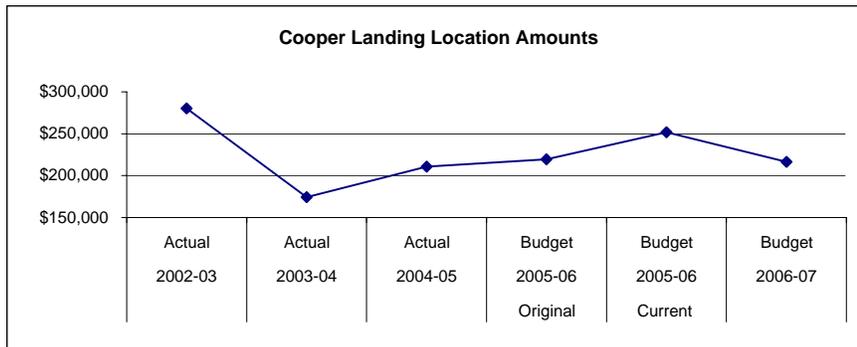


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 154,255	\$ 66,846	\$ 92,475	3100 Certified Salaries	\$ 96,481	\$ 97,414	\$ 97,328	\$ (86)	-
33,189	31,170	28,472	3200 Non-Certified Salaries	32,195	33,329	27,013	(6,316)	(19)
56,753	37,587	51,056	3500 Employee Benefits	53,834	53,369	49,592	(3,777)	(7)
<u>244,197</u>	<u>135,603</u>	<u>172,003</u>	Subtotal - Personnel Services	<u>182,510</u>	<u>184,112</u>	<u>173,933</u>	<u>(10,179)</u>	<u>(6)</u>
120	86	946	4200 Travel	390	1,216	390	(826)	(68)
13,320	13,183	13,833	4300 Utility Services	13,530	39,314	14,002	(25,312)	(64)
16,750	19,794	20,592	4350 Energy	18,768	-	23,574	23,574	-
822	481	297	4400 Purchased Services	608	508	586	78	15
3,610	3,157	2,372	4500 Supplies and Materials	2,389	25,040	2,418	(22,622)	(90)
685	-	-	4900 Other Expenses	809	650	650	-	
<u>35,307</u>	<u>36,701</u>	<u>38,040</u>	Subtotal - Other	<u>36,494</u>	<u>66,728</u>	<u>41,620</u>	<u>(25,108)</u>	<u>(38)</u>
614	1,906	614	5100 Equipment	614	815	952	137	17
<u>\$ 280,118</u>	<u>\$ 174,210</u>	<u>\$ 210,657</u>	Location Totals	<u>\$ 219,618</u>	<u>\$ 251,655</u>	<u>\$ 216,505</u>	<u>\$ (35,150)</u>	<u>(14)</u>



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
21.00	13.00	12.00	Enrollment in ADM (K-8)	13.00	11.00	12.00

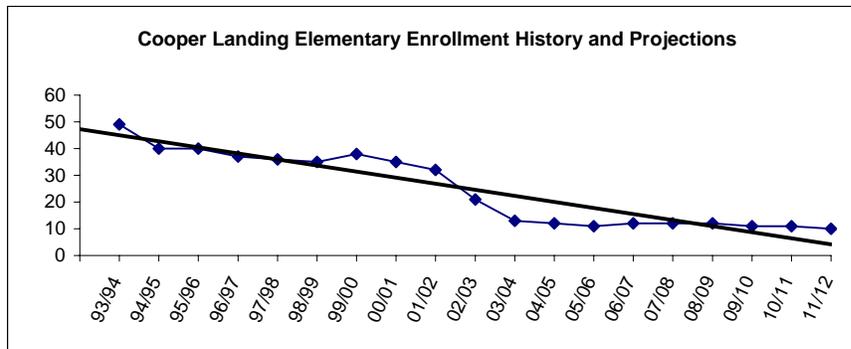
**FTE's Included In Current Budget**

-	-	0.30	Administrator	0.30	0.30	0.30
2.50	1.90	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.50</u>	<u>1.90</u>	<u>1.30</u>	Certified Subtotal	<u>1.30</u>	<u>1.30</u>	<u>1.30</u>
0.32	0.25	-	Special Ed Aide	-	-	-
0.05	0.05	0.02	Nurse***	0.02	0.03	0.03
0.56	0.50	0.63	Support	0.75	0.75	0.75
0.56	0.50	0.50	Custodian	0.50	0.50	0.25
<u>1.49</u>	<u>1.30</u>	<u>1.15</u>	Classified Subtotal	<u>1.27</u>	<u>1.28</u>	<u>1.03</u>
<u>3.99</u>	<u>3.20</u>	<u>2.45</u>	Total	<u>2.57</u>	<u>2.58</u>	<u>2.33</u>

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

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

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

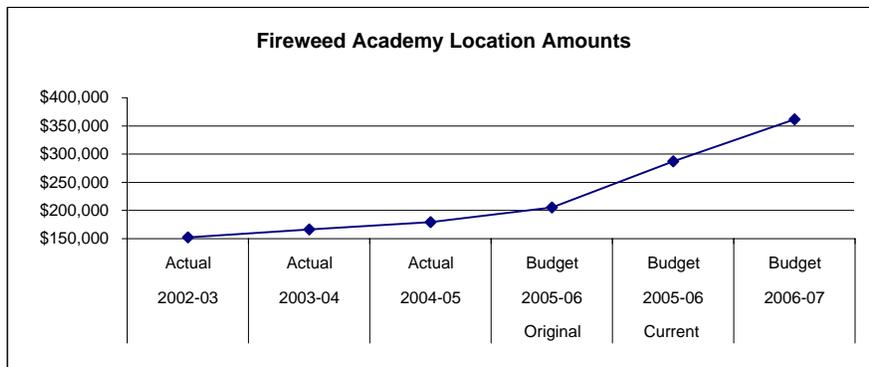


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 79,769	\$ 84,812	\$ 90,387	3100 Certified Salaries	\$ 94,578	\$ 94,578	\$ 143,141	\$ 48,563	51
24,065	27,289	27,192	3200 Non-Certified Salaries	29,286	29,286	36,200	6,914	24
32,707	38,045	43,421	3500 Employee Benefits	53,529	53,529	72,180	18,651	35
<u>136,541</u>	<u>150,146</u>	<u>161,000</u>	Subtotal - Personnel Services	<u>177,393</u>	<u>177,393</u>	<u>251,521</u>	<u>74,128</u>	42
52	-	1,245	4200 Travel	250	250	550	300	120
1,801	1,608	1,756	4300 Utility Services	2,014	6,200	2,650	(3,550)	(57)
4,140	4,186	4,186	4350 Energy	4,186	-	6,750	6,750	100
950	1,050	1,388	4400 Purchased Services	1,200	1,200	1,700	500	42
3,429	2,311	3,053	4500 Supplies and Materials	4,400	4,400	6,800	2,400	55
(8)	-	77	4900 Other Expenses	7,986	89,671	77,884	(11,787)	(13)
5,093	6,234	6,081	4950 Indirect Costs	7,125	7,241	12,488	5,247	72
<u>15,457</u>	<u>15,389</u>	<u>17,786</u>	Subtotal - Other	<u>27,161</u>	<u>108,962</u>	<u>108,822</u>	<u>(140)</u>	(0)
<u>528</u>	<u>588</u>	<u>528</u>	5100 Equipment	<u>528</u>	<u>528</u>	<u>1,452</u>	<u>924</u>	175
<u>\$ 152,526</u>	<u>\$ 166,123</u>	<u>\$ 179,314</u>	Location Totals	<u>\$ 205,082</u>	<u>\$ 286,883</u>	<u>\$ 361,795</u>	<u>\$ 74,912</u>	26



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
31.00	30.00	34.00	Enrollment in ADM (3-8)	34.00	48.00	51.00

**FTE's Included In Current Budget**

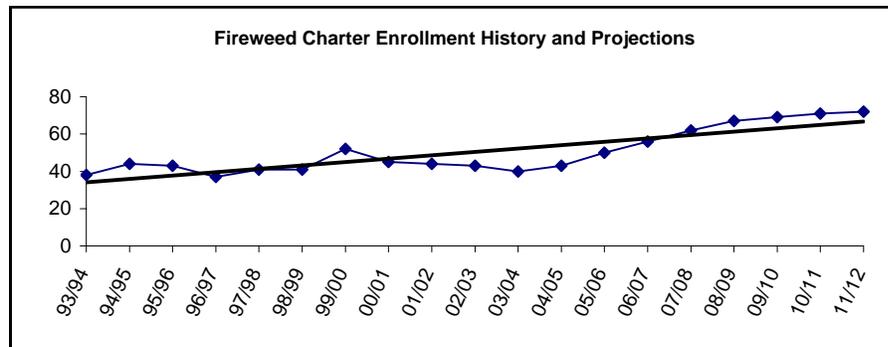
2.00	2.00	2.00	Teacher (Includes Quest)	2.00	3.00	3.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Certified Subtotal	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>
0.44	0.44	0.44	Aide	0.44	0.44	0.44
-	-	-	Nurse***	-	-	0.05
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.25	0.25	0.25	Custodian	0.25	0.44	0.44
<u>1.19</u>	<u>1.19</u>	<u>1.19</u>	Classified Subtotal	<u>1.19</u>	<u>1.38</u>	<u>1.43</u>
<u><u>3.19</u></u>	<u><u>3.19</u></u>	<u><u>3.19</u></u>	Total	<u><u>3.19</u></u>	<u><u>4.38</u></u>	<u><u>4.43</u></u>

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

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

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

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

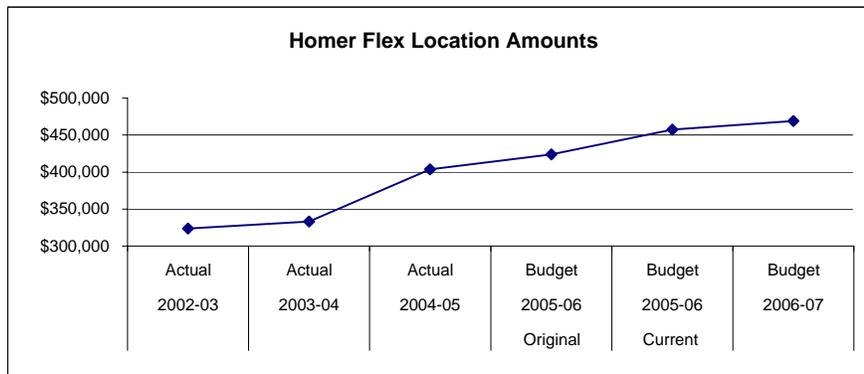


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 198,564	\$ 198,946	\$ 238,392	3100 Certified Salaries	\$ 234,379	\$ 260,353	\$ 271,502	\$ 11,149	4
35,929	40,098	41,649	3200 Non-Certified Salaries	50,309	49,542	49,617	75	-
68,619	76,292	102,641	3500 Employee Benefits	119,429	122,634	127,437	4,803	4
<u>303,112</u>	<u>315,336</u>	<u>382,682</u>	Subtotal - Personnel Services	<u>404,117</u>	<u>432,529</u>	<u>448,556</u>	<u>16,027</u>	<u>4</u>
234	393	445	4200 Travel	645	188	645	457	243
4,314	3,551	3,481	4300 Utility Services	4,115	10,585	4,646	(5,939)	(56)
4,353	3,892	4,820	4350 Energy	2,937	-	3,382	3,382	-
1,095	1,293	1,974	4400 Purchased Services	2,343	1,373	2,041	668	49
8,890	6,911	8,536	4500 Supplies and Materials	7,686	9,842	6,458	(3,384)	(34)
888	1,020	994	4900 Other Expenses	1,388	747	1,413	666	89
<u>19,774</u>	<u>17,060</u>	<u>20,250</u>	Subtotal - Other	<u>19,114</u>	<u>22,735</u>	<u>18,585</u>	<u>(4,150)</u>	<u>(18)</u>
889	657	800	5100 Equipment	607	2,045	2,045	-	-
<u>\$ 323,775</u>	<u>\$ 333,053</u>	<u>\$ 403,732</u>	Location Totals	<u>\$ 423,838</u>	<u>\$ 457,309</u>	<u>\$ 469,186</u>	<u>\$ 11,877</u>	<u>3</u>



Homer Flex Alternative High School was started in 1990 to serve the needs of young people who had not been able to find success in the traditional high school setting. Students come to us in several ways; they are recovered from being out of school or transitioned from Homer High because they are at risk of failure to graduate. The mission of the Flex School is to prepare students for success in the post-secondary world - academically, socially/emotionally, and vocationally. To this end, we partner with social service and mental health agencies and community employers. Located in Homer, Alaska, Homer Flex is housed in a building purchased in 1999. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. Homer Flex School enrolls students in grades 9-12.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
43.00	38.00	43.00	Enrollment in ADM (9-12)	40.00	36.00	36.00

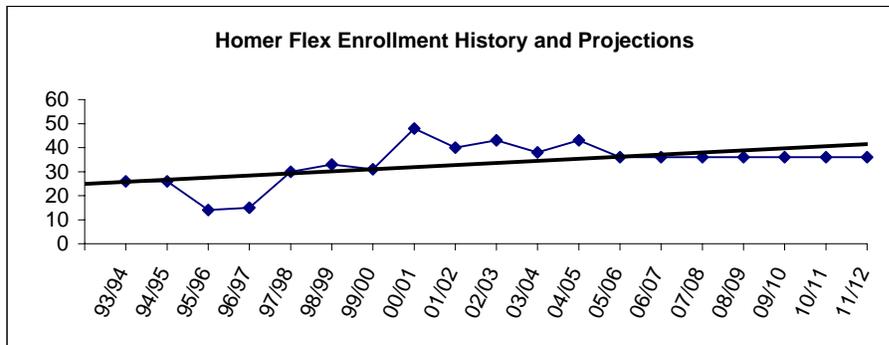
**FTE's Included In Current Budget**

-	-	1.00	Administrator	1.00	1.00	1.00
4.00	3.00	2.50	Teacher (Includes Quest)	2.50	2.50	2.75
-	-	-	Specialist*	-	-	-
-	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.00</u>	<u>3.50</u>	<u>4.00</u>	Certified Subtotal	<u>4.00</u>	<u>4.00</u>	<u>4.25</u>
-	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.94	0.50	0.50	Support	0.75	0.75	0.75
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.49</u>	<u>1.49</u>	<u>1.49</u>	Classified Subtotal	<u>1.74</u>	<u>1.74</u>	<u>1.74</u>
<u>5.49</u>	<u>4.99</u>	<u>5.49</u>	Total	<u>5.74</u>	<u>5.74</u>	<u>5.99</u>

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

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

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

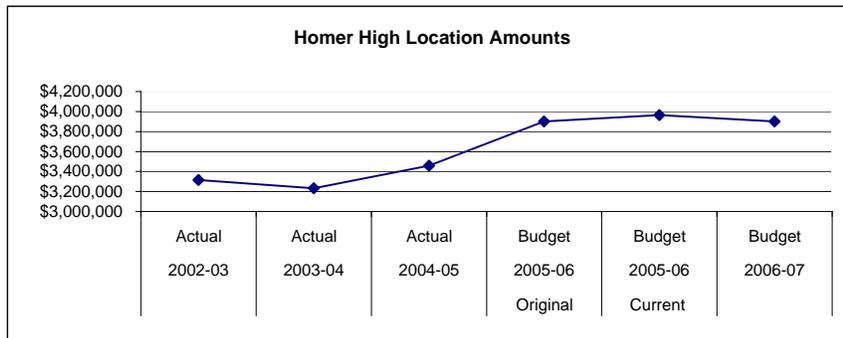


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,709,585	\$ 1,615,315	\$ 1,645,953	3100 Certified Salaries	\$ 1,949,557	\$ 1,873,142	\$ 1,839,905	\$ (33,237)	(2)
500,246	521,912	521,126	3200 Non-Certified Salaries	468,689	522,599	509,011	(13,588)	(3)
601,661	651,622	755,575	3500 Employee Benefits	974,668	979,076	966,668	(12,408)	(1)
<u>2,811,492</u>	<u>2,788,849</u>	<u>2,922,654</u>	Subtotal - Personnel Services	<u>3,392,914</u>	<u>3,374,817</u>	<u>3,315,584</u>	<u>(59,233)</u>	(2)
2,265	3,094	3,608	4200 Travel	2,093	2,182	2,093	(89)	(4)
35,380	180	111	4250 Student Travel	-	-	-	-	-
48,795	44,398	49,990	4300 Utility Services	44,601	451,701	51,369	(400,332)	(89)
289,610	272,878	354,691	4350 Energy	326,068	-	401,461	401,461	100
24,380	22,795	20,689	4400 Purchased Services	27,528	29,333	30,241	908	-
85,388	84,998	90,915	4500 Supplies and Materials	90,526	90,560	88,486	(2,074)	(2)
5,660	4,275	4,980	4900 Other Expenses	5,830	4,281	5,880	1,599	37
<u>491,478</u>	<u>432,618</u>	<u>524,984</u>	Subtotal - Other	<u>496,646</u>	<u>578,057</u>	<u>579,530</u>	<u>1,473</u>	-
<u>12,860</u>	<u>11,543</u>	<u>11,884</u>	5100 Equipment	<u>9,892</u>	<u>10,557</u>	<u>5,961</u>	<u>(4,596)</u>	(44)
<u>\$ 3,315,830</u>	<u>\$ 3,233,010</u>	<u>\$ 3,459,522</u>	Location Totals	<u>\$ 3,899,452</u>	<u>\$ 3,963,431</u>	<u>\$ 3,901,075</u>	<u>\$ (62,356)</u>	(2)



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
485.00	461.00	473.00	Enrollment in ADM (9-12)	524.00	492.00	508.00

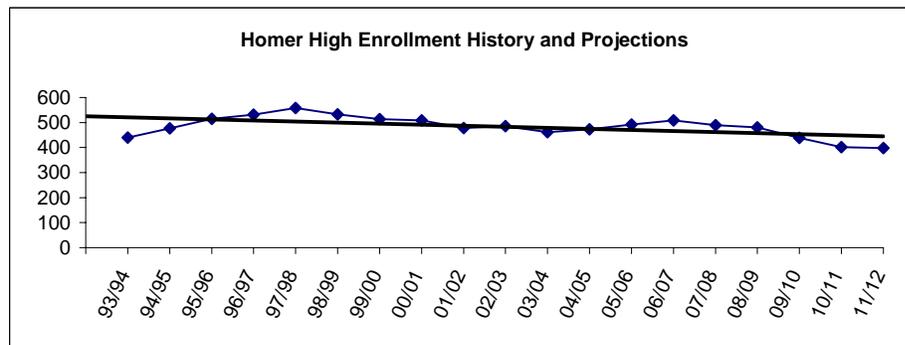
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.75	22.00	22.15	Teacher (Includes Quest)	23.50	23.00	21.50
3.50	2.00	1.00	Specialist*	2.00	2.50	2.00
4.00	4.00	4.00	Special Ed Teacher**	6.00	6.00	7.00
<u>33.25</u>	<u>30.00</u>	<u>29.15</u>	Certified Subtotal	<u>33.50</u>	<u>33.50</u>	<u>32.50</u>
3.52	3.52	3.52	Special Ed Aide	2.64	3.52	3.52
0.50	2.00	0.94	Aide	0.94	1.94	1.44
0.40	0.44	0.50	Nurse***	0.50	0.50	0.50
4.50	3.50	4.00	Support	4.50	4.50	4.50
7.00	5.50	5.50	Custodian	5.50	5.50	5.50
<u>15.92</u>	<u>14.96</u>	<u>14.46</u>	Classified Subtotal	<u>14.08</u>	<u>15.96</u>	<u>15.46</u>
<u>49.17</u>	<u>44.96</u>	<u>43.61</u>	Total	<u>47.58</u>	<u>49.46</u>	<u>47.96</u>

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

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

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

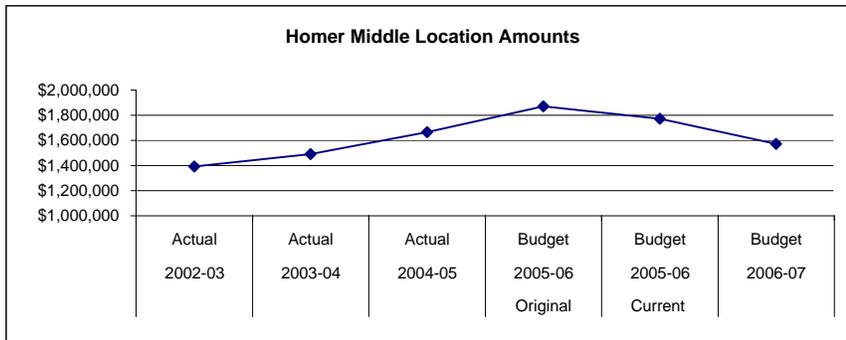


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 841,180	\$ 856,407	\$ 924,434	3100 Certified Salaries	\$ 959,224	\$ 897,692	\$ 769,371	\$ (128,321)	(14)
150,407	181,262	206,131	3200 Non-Certified Salaries	245,383	226,132	198,235	(27,897)	(12)
251,645	304,914	387,992	3500 Employee Benefits	487,319	460,997	394,214	(66,783)	(14)
<u>1,243,232</u>	<u>1,342,583</u>	<u>1,518,557</u>	Subtotal - Personnel Services	<u>1,691,926</u>	<u>1,584,821</u>	<u>1,361,820</u>	<u>(223,001)</u>	(14)
-	-	500	4100 Professional-Technical Svc	-	-	-	-	-
1,149	1,641	1,288	4200 Travel	1,050	1,185	1,050	(135)	(11)
3,023	-	-	4250 Student Travel	-	-	-	-	-
25,559	22,943	22,220	4300 Utility Services	19,805	141,518	22,962	(118,556)	(84)
72,651	78,435	82,770	4350 Energy	112,852	-	143,431	143,431	100
9,151	9,407	8,633	4400 Purchased Services	9,566	9,547	9,199	(348)	(4)
29,273	28,934	24,305	4500 Supplies and Materials	30,387	31,383	28,238	(3,145)	(10)
779	744	699	4900 Other Expenses	1,375	650	1,400	750	115
<u>141,585</u>	<u>142,104</u>	<u>140,415</u>	Subtotal - Other	<u>175,035</u>	<u>184,283</u>	<u>206,280</u>	<u>21,997</u>	12
<u>7,251</u>	<u>5,639</u>	<u>6,080</u>	5100 Equipment	<u>4,215</u>	<u>3,649</u>	<u>3,191</u>	<u>(458)</u>	(13)
<u>\$ 1,392,068</u>	<u>\$ 1,490,326</u>	<u>\$ 1,665,052</u>	Location Totals	<u>\$ 1,871,176</u>	<u>\$ 1,772,753</u>	<u>\$ 1,571,291</u>	<u>\$ (201,462)</u>	(11)



Homer Middle School, located in Homer, Alaska, was originally constructed in 1970, with additional renovations completed in 1978. The facility was built to accommodate a 7th-8th grade student population of 375. Serving the Standards Based educational process and consistent with the tenets of "No Child Left Behind" (NCLB), the staff of HMS are committed to maximizing learning opportunities for all students as demonstrated in yearly student performance assessments. With a district commitment towards maintaining low student/teacher ratios and via a process of *Continuous Improvement*, the predominately veteran teaching staff strives for excellence in all aspects of their given assignment(s). Homer is situated on the north shore of Kachemak Bay, roughly 218 road miles down the Kenai Peninsula from Anchorage. The community is noted as being at the southern terminus of the Sterling Highway, while providing connection with the Alaska Marine Highway System (AMHS).

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
233.00	229.00	242.00	Enrollment in ADM (7-8)	208.00	215.00	191.00

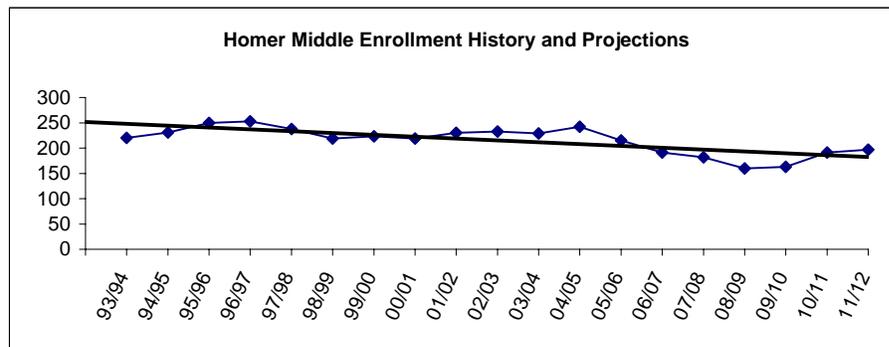
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.25	10.50	10.00	Teacher (Includes Quest)	9.50	9.50	8.50
1.50	1.00	2.00	Specialist*	2.50	2.50	1.00
1.75	2.00	3.00	Special Ed Teacher**	2.00	2.00	2.00
<u>15.50</u>	<u>14.50</u>	<u>16.00</u>	Certified Subtotal	<u>15.00</u>	<u>15.00</u>	<u>12.50</u>
0.55	0.55	0.55	Nurse***	0.55	0.63	0.63
-	1.32	1.32	Special Ed Aide	3.08	2.55	2.55
-	-	-	Aide	0.44	0.44	0.44
1.50	1.50	1.50	Support	1.50	1.50	1.00
3.00	2.50	2.50	Custodian	2.50	2.50	2.00
<u>5.05</u>	<u>5.87</u>	<u>5.87</u>	Classified Subtotal	<u>8.07</u>	<u>7.62</u>	<u>6.62</u>
<u>20.55</u>	<u>20.37</u>	<u>21.87</u>	Total	<u>23.07</u>	<u>22.62</u>	<u>19.12</u>

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

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

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

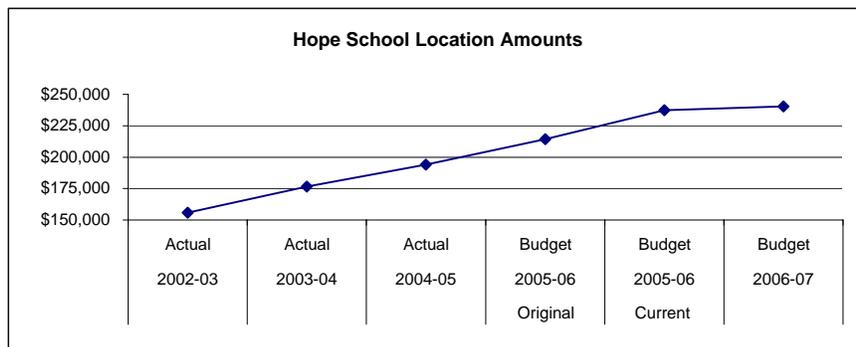


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 60,310	\$ 68,068	\$ 82,687	3100 Certified Salaries	\$ 84,326	\$ 85,227	\$ 85,141	\$ (86)	-
32,184	32,079	25,839	3200 Non-Certified Salaries	32,901	41,638	40,760	(878)	(2)
32,549	38,697	43,711	3500 Employee Benefits	50,645	55,842	55,619	(223)	-
<u>125,043</u>	<u>138,844</u>	<u>152,237</u>	Subtotal - Personnel Services	<u>167,872</u>	<u>182,707</u>	<u>181,520</u>	<u>(1,187)</u>	<u>(1)</u>
1,353	1,303	2,056	4200 Travel	924	1,991	924	(1,067)	(54)
2,931	3,117	4,950	4300 Utility Services	3,844	24,517	3,886	(20,631)	-
22,346	29,939	31,517	4350 Energy	36,449	-	48,688	48,688	100
358	314	338	4400 Purchased Services	1,009	695	923	228	33
2,501	2,604	2,825	4500 Supplies and Materials	3,096	25,398	2,694	(22,704)	(89)
934	150	-	4900 Other Expenses	851	763	876	113	15
<u>30,423</u>	<u>37,427</u>	<u>41,686</u>	Subtotal - Other	<u>46,173</u>	<u>53,364</u>	<u>57,991</u>	<u>4,627</u>	<u>9</u>
421	219	219	5100 Equipment	219	1,266	952	(314)	(25)
<u>\$ 155,887</u>	<u>\$ 176,490</u>	<u>\$ 194,142</u>	Location Totals	<u>\$ 214,264</u>	<u>\$ 237,337</u>	<u>\$ 240,463</u>	<u>\$ 3,126</u>	<u>1</u>



Hope is the home of the Hope Huskies! Our School is located approximately 18 miles from the Seward Highway. The students at Hope School benefit from the small school atmosphere which is supported by many parent and non-parent volunteers. The school of Hope itself is a tremendous multimillion dollar facility. Hope residents who are specialists in science, art and music volunteer at the school and help the teacher to provide a well rounded education to students in all grade levels. Hope School prides itself on the unique learning environment it provides to the students. Individual attention and educational programs are developed for each of our students. Our PTA currently has over 50 members and is very active in sponsoring activities for the students.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
14.00	20.00	14.00	Enrollment in ADM (K-12)	15.00	11.00	11.00

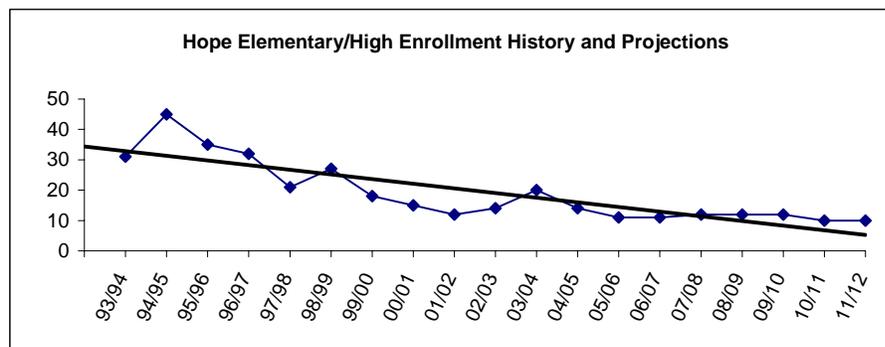
**FTE's Included In Current Budget**

-	-	0.30	Administrator	0.30	0.30	0.30
1.10	1.20	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.10</u>	<u>1.20</u>	<u>1.30</u>	Certified Subtotal	<u>1.30</u>	<u>1.30</u>	<u>1.30</u>
0.19	-	-	Special Ed Aide	-	0.38	0.38
0.05	0.05	0.03	Nurse***	0.03	0.03	0.03
0.25	0.44	-	Aide	-	-	-
0.50	0.50	0.50	Support	0.75	0.75	0.75
0.75	0.50	0.50	Custodian	0.50	0.50	0.50
<u>1.74</u>	<u>1.49</u>	<u>1.03</u>	Classified Subtotal	<u>1.28</u>	<u>1.66</u>	<u>1.66</u>
<u>2.84</u>	<u>2.69</u>	<u>2.33</u>	Total	<u>2.58</u>	<u>2.96</u>	<u>2.96</u>

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

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

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



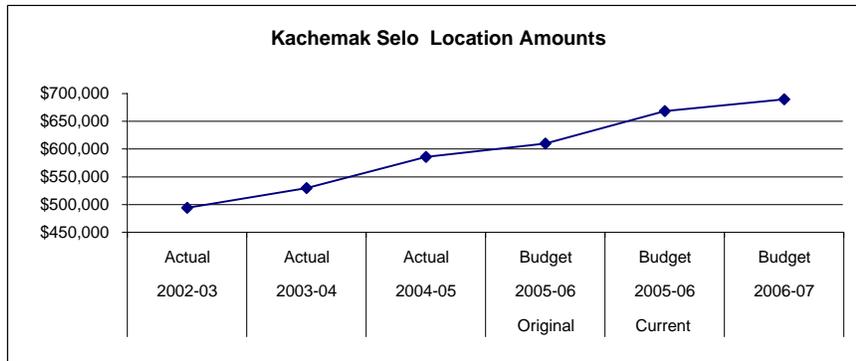
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 56 Kachemak Selo Elementary / High

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 330,759	\$ 340,593	\$ 292,427	3100 Certified Salaries	\$ 386,070	\$ 300,786	\$ 316,314	\$ 15,528	5
1,439	796	82,738	3200 Non-Certified Salaries	1,575	107,095	110,327	3,232	3
102,326	128,625	152,895	3500 Employee Benefits	168,892	175,638	184,836	9,198	5
<u>434,524</u>	<u>470,014</u>	<u>528,060</u>	Subtotal - Personnel Services	<u>556,537</u>	<u>583,519</u>	<u>611,477</u>	<u>27,958</u>	5
13,651	15,875	14,265	4200 Travel	10,280	16,960	15,800	(1,160)	(7)
3,546	3,105	4,034	4300 Utility Services	3,101	15,080	4,217	(10,863)	(72)
4,332	3,409	6,049	4350 Energy	3,248	-	3,740	3,740	100
25,748	24,303	24,609	4400 Purchased Services	24,646	39,446	40,803	1,357	3
6,961	7,719	7,127	4500 Supplies and Materials	10,581	9,894	11,201	1,307	13
1,220	656	660	4900 Other Expenses	715	725	725	-	-
<u>55,458</u>	<u>55,067</u>	<u>56,744</u>	Subtotal - Other	<u>52,571</u>	<u>82,105</u>	<u>76,486</u>	<u>(5,619)</u>	(7)
<u>4,146</u>	<u>4,420</u>	<u>946</u>	5100 Equipment	<u>946</u>	<u>2,965</u>	<u>1,678</u>	<u>(1,287)</u>	(43)
<u>\$ 494,128</u>	<u>\$ 529,501</u>	<u>\$ 585,750</u>	Location Totals	<u>\$ 610,054</u>	<u>\$ 668,589</u>	<u>\$ 689,641</u>	<u>\$ 21,052</u>	3



Kachemak Selo School is located in a remote location at the head of Kachemak Bay near Homer, Alaska. The school is housed in three small leased buildings from the Village of Kachemak Selo. This is a community of around 250 people who are primarily employed in the fishing and construction industries. The school population consists of Russian "Old Believer" students in preschool through 12th grade. The student body tends to be extremely gifted at working with their hands, and have won numerous art contests in the past. They are also well represented in the "Battle of the Books" each year.

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 56 Kachemak Selo Elementary / High

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
79.00	83.00	90.00	Enrollment in ADM (K-12)	97.00	88.00	95.00

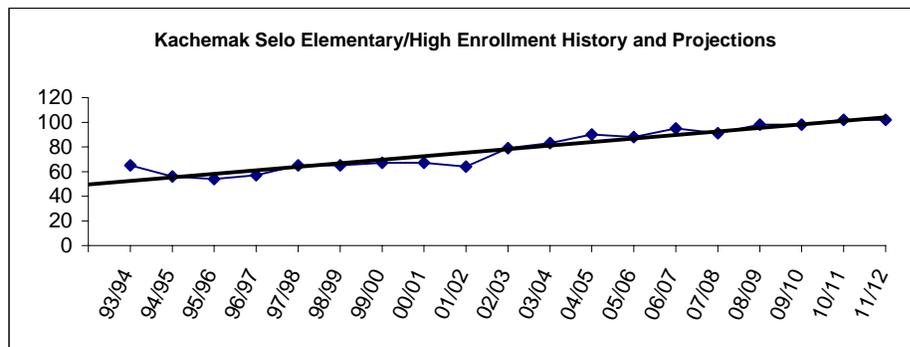
**FTE's Included In Current Budget**

-	-	0.50	Administrator	0.50	0.50	0.50
5.00	5.50	4.50	Teacher (Includes Quest)	4.50	4.50	5.00
-	-	-	Specialist*	-	-	-
-	-	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>5.00</u>	<u>5.50</u>	<u>5.25</u>	Certified Subtotal	<u>5.25</u>	<u>5.25</u>	<u>5.75</u>
0.25	0.07	0.07	Special Ed Aide	-	-	-
1.89	1.89	1.89	Aide	1.89	2.43	2.43
0.10	0.14	0.15	Nurse***	0.15	0.20	0.20
0.50	0.50	0.50	Support	0.75	0.75	0.75
0.38	0.50	0.50	Custodian	0.50	0.50	0.50
<u>3.12</u>	<u>3.10</u>	<u>3.11</u>	Classified Subtotal	<u>3.29</u>	<u>3.88</u>	<u>3.88</u>
<u><u>8.12</u></u>	<u><u>8.60</u></u>	<u><u>8.36</u></u>	Total	<u><u>8.54</u></u>	<u><u>9.13</u></u>	<u><u>9.63</u></u>

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

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

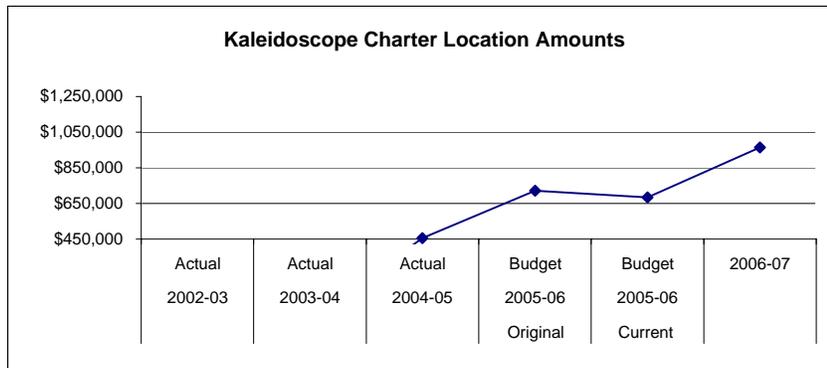


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures  
Location: 63 Kaleidoscope Charter School

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ -	\$ -	\$ 267,083	3100 Certified Salaries	\$ 329,134	\$ 329,134	\$ 475,107	\$ 145,973	44
-	-	54,907	3200 Non-Certified Salaries	58,736	58,736	73,643	14,907	25
-	-	105,508	3500 Employee Benefits	164,206	164,206	243,551	79,345	48
-	-	427,498	Subtotal - Personnel Services	552,076	552,076	792,301	240,225	44
-	-	70	4200 Travel	-	-	-	-	-
-	-	500	4300 Utility Services	-	12,500	100	(12,400)	100
-	-	9,500	4350 Energy	12,500	-	15,000	15,000	100
-	-	2,224	4400 Purchased Services	3,328	3,328	3,328	-	-
-	-	853	4500 Supplies and Materials	36,290	36,290	8,520	(27,770)	(77)
-	-	4	4900 Other Expenses	90,650	54,028	109,940	55,912	103
-	-	15,467	4950 Indirect Costs	24,214	24,214	33,303	9,089	38
-	-	28,618	Subtotal - Other	166,982	130,360	170,191	39,831	31
-	-	-	5100 Equipment	2,352	2,352	2,352	-	-
\$ -	\$ -	\$ 456,116	Location Totals	\$ 721,410	\$ 684,788	\$ 964,844	\$ 280,056	41



Kaleidoscope School of Arts and Sciences is a charter school opened in the fall of 2004. It is housed within Sears Elementary School and serves Grades 1, 2 and 3. The arts and sciences are integrated into the core curriculum by using thematic instruction; strategies are based upon current brain research. In addition to excellent academic learning, positive behavior and student responsibility are enhanced by teaching and modeling lifelong guidelines and life skills every day. Other characteristics of the school mission are the use of "real life" experiences along with hands-on learning to make the subject matter relevant to young children. Parent involvement in student success is very much encouraged.

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 63 Kaleidoscope Charter School

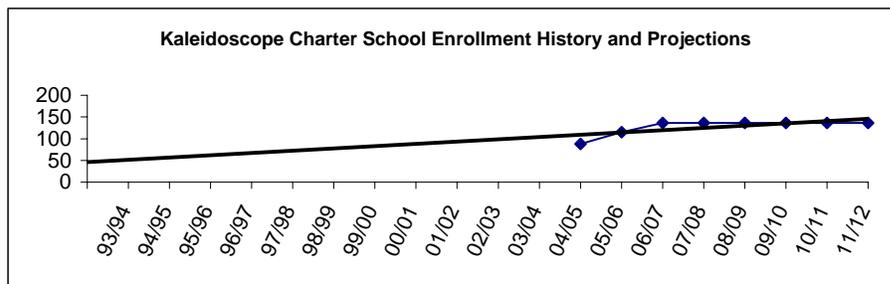
2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
-	-	88.00	Enrollment in ADM (1 - 3)	120.00	115.00	136.00
<b><u>FTE's Included In Current Budget</u></b>						
<b><u>Staff in FTE</u></b>						
-	-	0.30	Administrator	0.30	0.30	0.30
-	-	4.60	Teacher (Includes Quest)	4.60	5.68	5.71
-	-	0.50	Specialist*	0.50	0.50	0.50
-	-	-	Special Ed Teacher**	-	-	-
-	-	5.40	Certified Subtotal	5.40	6.48	6.51
-	-	0.25	Aide	-	1.14	1.14
-	-	0.25	Nurse***	0.25	0.25	0.25
-	-	0.63	Support	0.63	0.88	0.88
-	-	0.38	Custodian	0.38	0.63	0.63
-	-	1.51	Classified Subtotal	1.26	2.90	2.90
-	-	6.91	Total	6.66	9.38	9.41

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

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

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

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

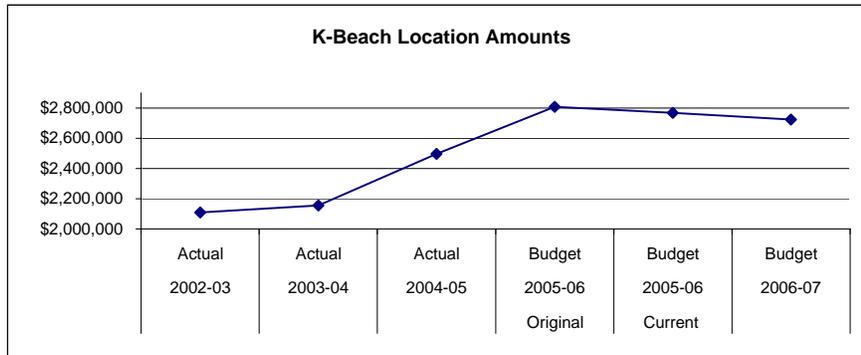


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,316,818	\$ 1,269,684	\$ 1,453,604	3100 Certified Salaries	\$ 1,565,776	\$ 1,502,176	\$ 1,492,579	\$ (9,597)	-
231,345	276,833	285,935	3200 Non-Certified Salaries	320,661	303,475	319,068	15,593	5
422,108	483,734	627,011	3500 Employee Benefits	779,184	743,609	758,960	15,351	2
<u>1,970,271</u>	<u>2,030,251</u>	<u>2,366,550</u>	Subtotal - Personnel Services	<u>2,665,621</u>	<u>2,549,260</u>	<u>2,570,607</u>	<u>21,347</u>	<u>1</u>
34	-	110	4100 Professional-Technical Svc	-	-	-	-	-
327	605	-	4200 Travel	566	566	566	-	-
-	60	244	4250 Student Travel	-	-	-	-	-
16,193	12,702	8,850	4300 Utility Services	18,865	93,078	21,729	(71,349)	(77)
61,085	51,741	62,996	4350 Energy	56,384	-	67,782	67,782	100
9,543	10,316	8,934	4400 Purchased Services	14,437	12,570	14,678	2,108	17
42,507	42,254	38,132	4500 Supplies and Materials	44,213	107,523	44,767	(62,756)	(58)
660	660	660	4900 Other Expenses	1,541	1,420	1,250	(170)	(12)
<u>130,349</u>	<u>118,338</u>	<u>119,926</u>	Subtotal - Other	<u>136,006</u>	<u>215,157</u>	<u>150,772</u>	<u>(64,385)</u>	<u>(30)</u>
<u>8,540</u>	<u>7,921</u>	<u>8,904</u>	5100 Equipment	<u>4,822</u>	<u>3,273</u>	<u>2,997</u>	<u>(276)</u>	<u>(8)</u>
<u>\$ 2,109,160</u>	<u>\$ 2,156,510</u>	<u>\$ 2,495,380</u>	Location Totals	<u>\$ 2,806,449</u>	<u>\$ 2,767,690</u>	<u>\$ 2,724,376</u>	<u>\$ (43,314)</u>	<u>(2)</u>



Kalifornsky Beach Elementary School is located in Soldotna, Alaska and is the largest elementary school in the Kenai Peninsula School District. Our teachers, students and community work to promote academic achievement, healthy choices, self-esteem, communication skills, positive relationships, responsible decision making, and an enthusiasm for learning. Real world learning takes place at K-Beach. The students have worked on a corridor for caribou migration, adopted Slikok Creek, a flourishing salmon spawning bed where students hike a mile in all seasons to perform water quality tests, collect aquatic insects and trap salmon fry to monitor populations. K-Beach also has a Title I program, an Indian Education tutor, and the 21st Century Grant. These programs facilitate the success for all students. Our 21st Century Grant addresses student needs before and after school. K-Beach also has many teachers nominated for awards; this dedication to teaching has shown in the progress of our students, with the school having met Adequate Yearly Progress each year.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
441.00	440.00	443.00	Enrollment in ADM (K-6)	428.00	446.00	433.00

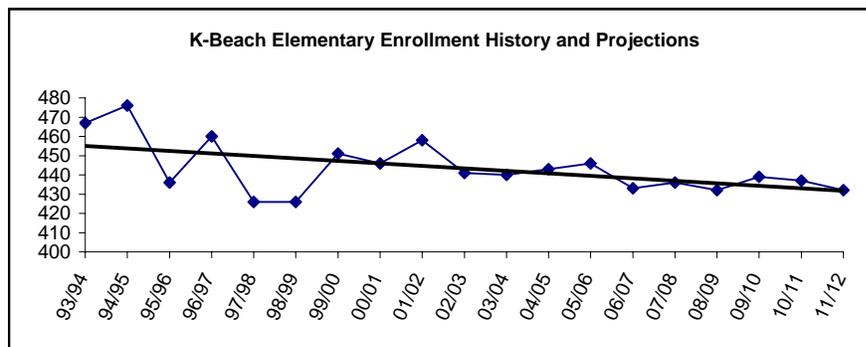
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.50	17.50	20.00	Teacher (Includes Quest)	22.00	22.00	22.00
2.00	1.00	2.00	Specialist*	1.50	1.50	1.50
3.00	4.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>25.50</u>	<u>23.50</u>	<u>26.00</u>	Certified Subtotal	<u>27.50</u>	<u>27.50</u>	<u>27.50</u>
3.52	3.52	4.40	Special Ed Aide	4.40	4.40	4.40
-	-	-	Aide	0.44	0.44	0.44
0.88	1.06	0.93	Nurse***	0.93	0.93	0.93
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	3.50	3.00	Custodian	3.50	3.50	3.50
<u>8.40</u>	<u>9.58</u>	<u>9.83</u>	Classified Subtotal	<u>10.77</u>	<u>10.77</u>	<u>10.77</u>
<u>33.90</u>	<u>33.08</u>	<u>35.83</u>	Total	<u>38.27</u>	<u>38.27</u>	<u>38.27</u>

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

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

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

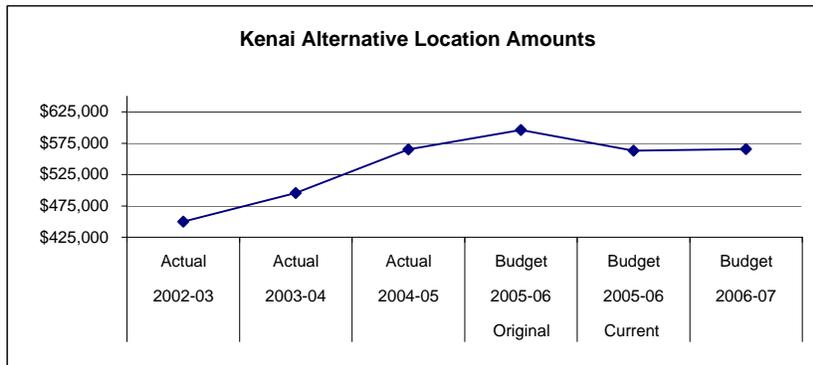


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures  
Location: 67 Kenai Alternative High School

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 266,862	\$ 297,684	\$ 330,258	3100 Certified Salaries	\$ 347,869	\$ 312,742	\$ 319,404	\$ 6,662	2
43,665	48,866	52,205	3200 Non-Certified Salaries	45,619	46,440	46,515	75	-
90,447	110,336	137,199	3500 Employee Benefits	159,117	148,031	152,492	4,461	3
<u>400,974</u>	<u>456,886</u>	<u>519,662</u>	Subtotal - Personnel Services	<u>552,605</u>	<u>507,213</u>	<u>518,411</u>	<u>11,198</u>	<u>2</u>
-	759	334	4200 Travel	562	562	562	-	-
10,817	10,650	9,789	4300 Utility Services	10,411	38,220	10,964	(27,256)	(71)
25,688	13,951	24,465	4350 Energy	16,144	-	20,648	20,648	-
1,491	1,498	1,021	4400 Purchased Services	2,024	2,024	1,700	(324)	(16)
9,115	10,235	8,067	4500 Supplies and Materials	12,756	10,903	10,991	88	1
1,110	1,010	895	4900 Other Expenses	775	800	800	-	-
<u>48,221</u>	<u>38,103</u>	<u>44,571</u>	Subtotal - Other	<u>42,672</u>	<u>52,509</u>	<u>45,665</u>	<u>(6,844)</u>	<u>(13)</u>
<u>710</u>	<u>790</u>	<u>888</u>	5100 Equipment	<u>710</u>	<u>3,531</u>	<u>1,678</u>	<u>(1,853)</u>	<u>(52)</u>
<u>\$ 449,905</u>	<u>\$ 495,779</u>	<u>\$ 565,121</u>	Location Totals	<u>\$ 595,987</u>	<u>\$ 563,253</u>	<u>\$ 565,754</u>	<u>\$ 2,501</u>	<u>0</u>



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

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

Fund: 100 General Fund - Expenditures  
Location: 67 Kenai Alternative High School

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
78.00	77.00	59.00	Enrollment in ADM (9-12)	72.00	70.00	70.00

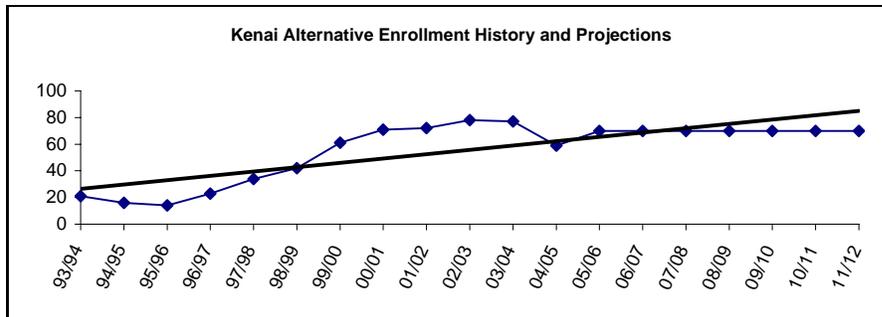
**FTE's Included In Current Budget**

-	-	1.00	Administrator	1.00	1.00	1.00
5.50	5.50	4.50	Teacher (Includes Quest)	4.50	4.50	4.75
-	-	-	Specialist*	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	Certified Subtotal	<u>6.00</u>	<u>6.00</u>	<u>6.25</u>
0.18	0.17	0.17	Nurse***	0.17	0.18	0.18
0.50	0.50	0.50	Support	0.75	0.75	0.75
1.00	1.00	1.00	Custodian	0.50	0.50	0.50
<u>1.68</u>	<u>1.67</u>	<u>1.67</u>	Classified Subtotal	<u>1.42</u>	<u>1.43</u>	<u>1.43</u>
<u><u>7.68</u></u>	<u><u>7.67</u></u>	<u><u>7.67</u></u>	Total	<u><u>7.42</u></u>	<u><u>7.43</u></u>	<u><u>7.68</u></u>

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

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

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

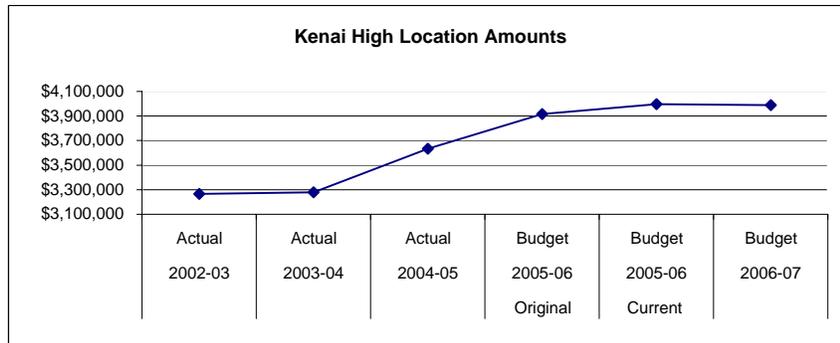


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,808,433	\$ 1,724,312	\$ 1,957,339	3100 Certified Salaries	\$ 2,056,852	\$ 2,080,822	\$ 2,065,685	\$ (15,137)	(1)
435,835	489,398	437,928	3200 Non-Certified Salaries	441,629	442,924	443,165	241	-
591,720	667,288	817,543	3500 Employee Benefits	990,368	988,403	992,241	3,838	-
<u>2,835,988</u>	<u>2,880,998</u>	<u>3,212,810</u>	Subtotal - Personnel Services	<u>3,488,849</u>	<u>3,512,149</u>	<u>3,501,091</u>	<u>(11,058)</u>	-
1,725	2,744	3,682	4200 Travel	1,725	2,859	1,725	(1,134)	(40)
21,911	1,362	-	4250 Student Travel	-	-	-	-	-
42,230	40,247	42,914	4300 Utility Services	32,931	343,872	41,094	(302,778)	(88)
224,256	212,601	245,294	4350 Energy	246,669	-	302,467	302,467	100
26,952	25,814	25,417	4400 Purchased Services	29,263	27,591	28,847	1,256	5
84,722	99,226	85,435	4500 Supplies and Materials	98,114	94,255	96,322	2,067	2
4,850	4,815	5,552	4900 Other Expenses	8,393	7,143	8,443	1,300	18
<u>406,646</u>	<u>386,809</u>	<u>408,294</u>	Subtotal - Other	<u>417,095</u>	<u>475,720</u>	<u>478,898</u>	<u>3,178</u>	1
<u>22,208</u>	<u>12,108</u>	<u>12,263</u>	5100 Equipment	<u>9,539</u>	<u>9,203</u>	<u>7,486</u>	<u>(1,717)</u>	(19)
<u>\$ 3,264,842</u>	<u>\$ 3,279,915</u>	<u>\$ 3,633,367</u>	Location Totals	<u>\$ 3,915,483</u>	<u>\$ 3,997,072</u>	<u>\$ 3,987,475</u>	<u>\$ (9,597)</u>	-



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
538.00	502.00	517.00	Enrollment in ADM (9-12)	535.00	510.00	516.00

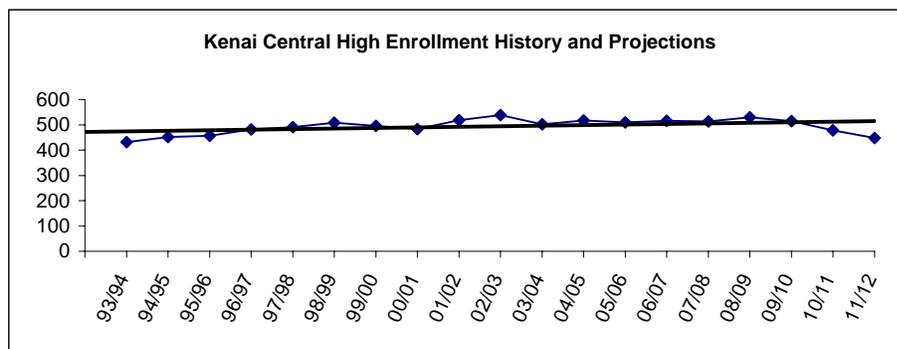
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.35	22.95	22.70	Teacher (Includes Quest)	23.50	23.50	23.00
2.80	2.10	2.80	Specialist*	3.00	3.00	3.00
3.40	4.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
<u>34.55</u>	<u>31.05</u>	<u>33.50</u>	Certified Subtotal	<u>34.50</u>	<u>34.50</u>	<u>34.00</u>
-	2.26	0.88	Special Ed Aide	0.88	0.88	0.88
0.88	1.44	-	Aide	0.44	0.44	0.44
0.50	0.50	0.50	Nurse***	0.50	0.50	0.50
5.00	4.00	4.50	Support	4.50	4.50	4.50
7.00	6.50	6.50	Custodian	6.50	6.50	6.50
<u>13.38</u>	<u>14.70</u>	<u>12.38</u>	Classified Subtotal	<u>12.82</u>	<u>12.82</u>	<u>12.82</u>
<u><u>47.93</u></u>	<u><u>45.75</u></u>	<u><u>45.88</u></u>	Total	<u><u>47.32</u></u>	<u><u>47.32</u></u>	<u><u>46.82</u></u>

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

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

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

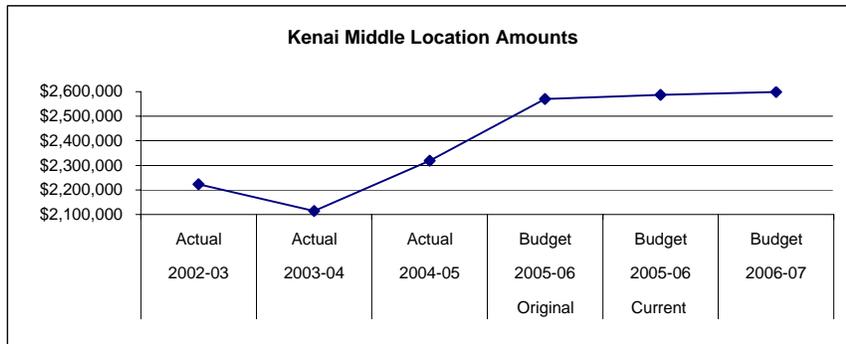


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,394,992	\$ 1,288,520	\$ 1,372,102	3100 Certified Salaries	\$ 1,426,502	\$ 1,411,867	\$ 1,424,884	\$ 13,017	1
227,848	228,165	235,888	3200 Non-Certified Salaries	265,252	268,768	269,116	348	-
422,252	432,709	539,282	3500 Employee Benefits	679,573	672,189	683,945	11,756	2
<u>2,045,092</u>	<u>1,949,394</u>	<u>2,147,272</u>	Subtotal - Personnel Services	<u>2,371,327</u>	<u>2,352,824</u>	<u>2,377,945</u>	<u>25,121</u>	<u>1</u>
-	103	183	4200 Travel	650	1,253	650	(603)	(48)
2,712	-	1,240	4250 Student Travel	1,100	1,100	-	(1,100)	(100)
13,953	13,269	10,473	4300 Utility Services	11,972	148,167	13,258	(134,909)	(91)
98,429	84,972	98,272	4350 Energy	111,431	-	134,828	134,828	100
10,334	10,810	9,718	4400 Purchased Services	15,650	10,645	15,931	5,286	50
45,007	42,767	44,339	4500 Supplies and Materials	50,288	67,405	49,713	(17,692)	(26)
1,300	1,240	1,300	4900 Other Expenses	2,250	1,440	2,300	860	60
<u>171,735</u>	<u>153,161</u>	<u>165,525</u>	Subtotal - Other	<u>193,341</u>	<u>230,010</u>	<u>216,680</u>	<u>(13,330)</u>	<u>(6)</u>
<u>5,602</u>	<u>11,549</u>	<u>5,979</u>	5100 Equipment	<u>5,443</u>	<u>3,793</u>	<u>3,588</u>	<u>(205)</u>	<u>(5)</u>
<u>\$ 2,222,429</u>	<u>\$ 2,114,104</u>	<u>\$ 2,318,776</u>	Location Totals	<u>\$ 2,570,111</u>	<u>\$ 2,586,627</u>	<u>\$ 2,598,213</u>	<u>\$ 11,586</u>	<u>0</u>



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
376.00	376.00	366.00	Enrollment in ADM (6-8)	372.00	391.00	385.00

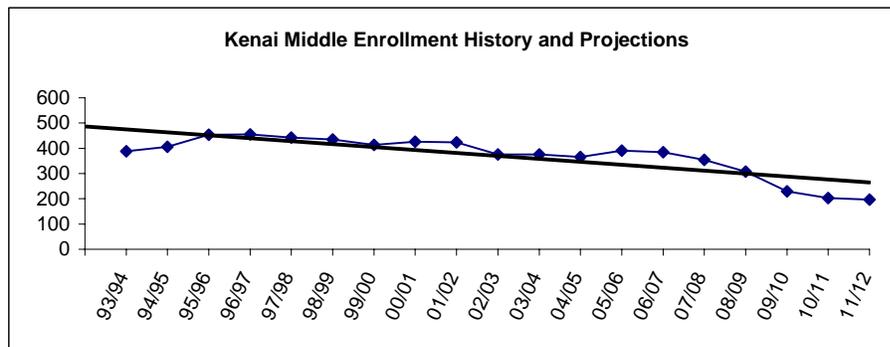
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
18.20	15.70	15.50	Teacher (Includes Quest)	16.00	17.00	17.00
2.30	1.30	2.00	Specialist*	2.50	2.50	2.50
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>25.50</u>	<u>22.00</u>	<u>22.50</u>	Certified Subtotal	<u>23.50</u>	<u>24.50</u>	<u>24.50</u>
0.88	1.32	1.32	Special Ed Aide	1.32	1.76	1.32
-	-	-	Aide (ELL tutor budgeted @ Loc. 92)	0.44	-	0.44
0.70	0.63	0.63	Nurse***	0.63	0.70	0.70
2.00	2.00	2.00	Support	2.50	2.50	2.50
4.00	3.50	3.50	Custodian	3.50	3.50	3.50
<u>7.58</u>	<u>7.45</u>	<u>7.45</u>	Classified Subtotal	<u>8.39</u>	<u>8.46</u>	<u>8.46</u>
<u><u>33.08</u></u>	<u><u>29.45</u></u>	<u><u>29.95</u></u>	Total	<u><u>31.89</u></u>	<u><u>32.96</u></u>	<u><u>32.96</u></u>

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

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

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

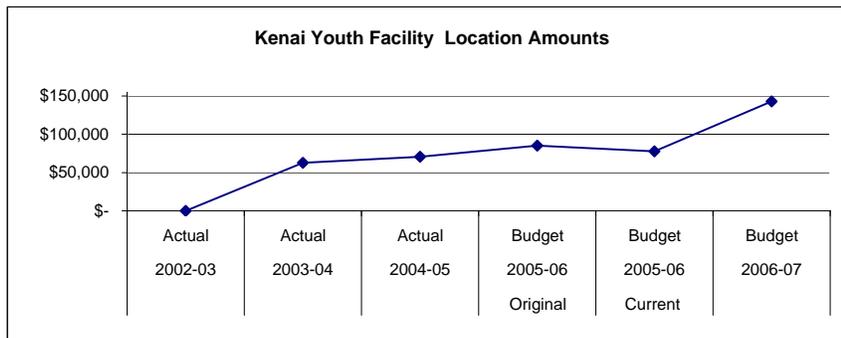


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ -	\$ 47,221	\$ 50,715	3100 Certified Salaries	\$ 58,836	\$ 52,704	\$ 98,003	\$ 45,299	100
-	-	84	3200 Non-Certified Salaries	300	300	600	300	92
-	14,062	17,667	3500 Employee Benefits	22,392	20,977	40,247	19,270	92
-	61,283	68,466	Subtotal - Personnel Services	81,528	73,981	138,850	64,869	88
-	-	-	4200 Travel	1,500	1,500	1,000	(500)	(33)
-	553	897	4300 Utility Services	650	650	650	-	-
-	405	91	4400 Purchased Services	216	216	216	-	-
-	523	1,250	4500 Supplies and Materials	1,480	1,480	2,180	700	47
-	1,481	2,238	Subtotal - Other	3,846	3,846	4,046	200	5
<u>\$ -</u>	<u>\$ 62,764</u>	<u>\$ 70,704</u>	Location Totals	<u>\$ 85,374</u>	<u>\$ 77,827</u>	<u>\$ 142,896</u>	<u>\$ 65,069</u>	84



The school, located within the Kenai Peninsula Youth Facility, provides educational services to youth housed in the facility. The program is supported through a combination of district and federal dollars. Students in the facility receive instruction using district approved curricula and can receive high school credit leading to a diploma. Although the facility has a state waiver relative to AYP, students at the facility participate in all district and state assessments including the HSGQE. The program runs year round with educational services provided during the summer. Special Education services are available for students who have that need. Kenai Peninsula Borough teaching staff works cooperatively with staff from the Department of Health and Social Services to assure that students receive educational opportunities designed to help them achieve a high school diploma. The facility has the capacity to house up to ten students at a time. The program is administered jointly by the Director of Pupil Services and the Director of Federal Programs.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
-	10.00	6.00	Enrollment in ADM (7-12)	10.00	12.00	10.00

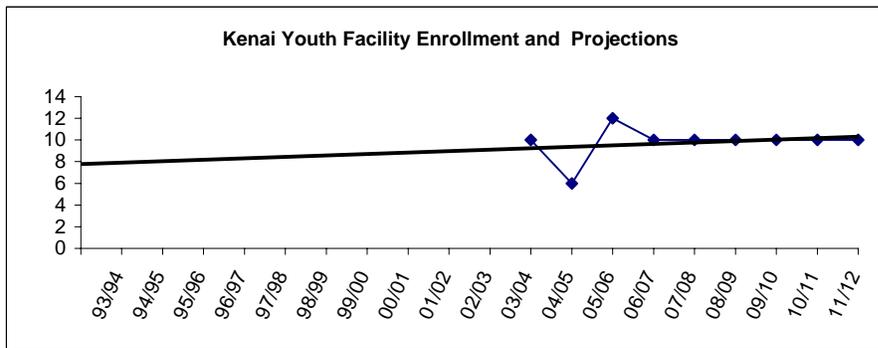
**FTE's Included In Current Budget**

-	-	-	Specialist*	-	-	-
-	1.00	1.00	Special Ed Teacher**	1.00	1.00	2.00
-	1.00	1.00	Certified Subtotal	1.00	1.00	2.00
-	-	-	Nurse***	-	-	-
-	-	-	Classified Subtotal	-	-	-
-	1.00	1.00	Totals	1.00	1.00	2.00

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

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

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

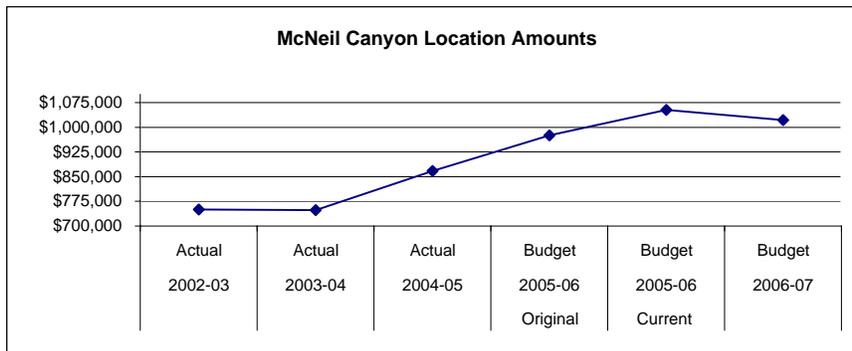


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 422,260	\$ 434,077	\$ 486,941	3100 Certified Salaries	\$ 529,448	\$ 556,297	\$ 556,837	\$ 540	-
96,157	89,617	92,313	3200 Non-Certified Salaries	100,145	104,115	101,084	(3,031)	(3)
138,881	150,723	198,486	3500 Employee Benefits	252,891	258,407	257,920	(487)	-
<u>657,298</u>	<u>674,417</u>	<u>777,740</u>	Subtotal - Personnel Services	<u>882,484</u>	<u>918,819</u>	<u>915,841</u>	<u>(2,978)</u>	-
455	596	2,469	4200 Travel	784	808	784	(24)	(3)
12,399	12,166	11,779	4300 Utility Services	13,621	87,626	14,769	(72,857)	(83)
58,748	41,122	55,687	4350 Energy	56,281	-	67,934	67,934	100
3,481	3,264	4,044	4400 Purchased Services	4,215	4,250	4,086	(164)	(4)
12,186	13,842	12,317	4500 Supplies and Materials	14,618	37,466	14,138	(23,328)	(62)
695	680	202	4900 Other Expenses	1,015	699	1,025	326	47
<u>87,964</u>	<u>71,670</u>	<u>86,498</u>	Subtotal - Others	<u>90,534</u>	<u>130,849</u>	<u>102,736</u>	<u>(28,113)</u>	(21)
<u>4,982</u>	<u>2,179</u>	<u>2,619</u>	5100 Equipment	<u>2,179</u>	<u>2,997</u>	<u>2,817</u>	<u>(180)</u>	(6)
<u>\$ 750,244</u>	<u>\$ 748,266</u>	<u>\$ 866,857</u>	Location Totals	<u>\$ 975,197</u>	<u>\$ 1,052,665</u>	<u>\$ 1,021,394</u>	<u>\$ (31,271)</u>	-



McNeil Canyon Elementary School, located 12 miles east of Homer, Alaska, was constructed in 1983. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. The facility was originally built to house 250 students in grades K-6. McNeil Canyon Elementary has a reputation for having an innovative approach to education with a particular emphasis in the Arts. With strong community support and a very capable and experienced staff, McNeil Canyon Elementary students perform at some of the highest academic levels in the state, both individually and collectively. In fact, McNeil received the US Department of Education No Child Left Behind Blue Ribbon School award in 2004 for these ongoing and outstanding performances. McNeil Canyon also has the distinction of having a population of Russian students, about 10 percent of the enrollment. The relatively high altitude, 1350 feet, of the school site provides lots of snow and ice so students are able to skate and ski for almost half of the school year.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
113.00	113.00	119.00	Enrollment in ADM (K-6)	124.00	116.00	118.00

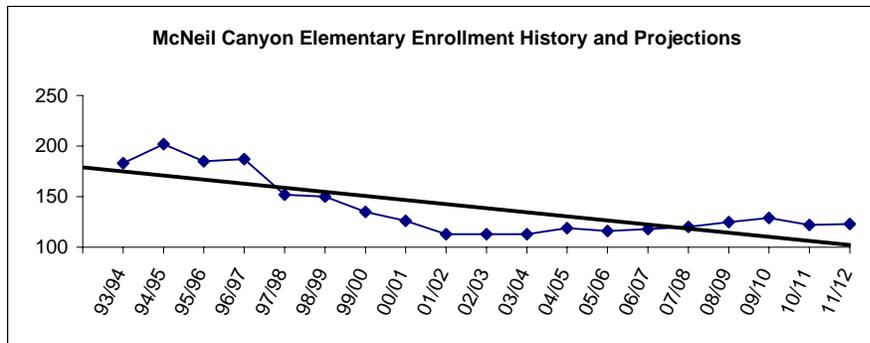
**FTE's Included In Current Budget**

1.00	1.00	0.50	Administrator	0.50	0.50	0.50
5.00	5.00	5.50	Teacher (Includes Quest)	6.00	6.00	6.00
0.50	0.50	1.50	Specialist*	1.50	1.50	1.50
1.00	1.00	0.75	Special Ed Teacher**	0.75	0.75	0.75
<u>7.50</u>	<u>7.50</u>	<u>8.25</u>	Certified Subtotal	<u>8.75</u>	<u>8.75</u>	<u>8.75</u>
0.44	0.44	-	Aide	0.38	0.38	0.38
0.20	0.23	0.24	Nurse***	0.24	0.28	0.28
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	1.50	1.50	Custodian	1.50	1.50	1.50
<u>3.64</u>	<u>3.17</u>	<u>2.74</u>	Classified Subtotal	<u>3.12</u>	<u>3.16</u>	<u>3.16</u>
<u>11.14</u>	<u>10.67</u>	<u>10.99</u>	Total	<u>11.87</u>	<u>11.91</u>	<u>11.91</u>

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

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

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

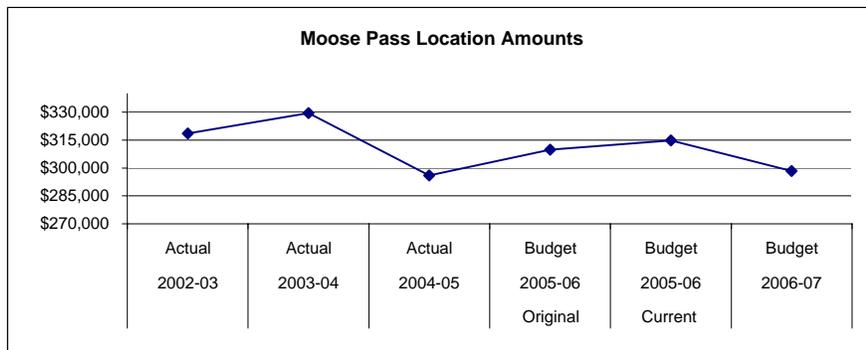


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 160,578	\$ 168,467	\$ 125,219	3100 Certified Salaries	\$ 130,942	\$ 112,329	\$ 115,646	\$ 3,317	3
45,416	41,438	49,279	3200 Non-Certified Salaries	51,515	52,141	51,559	(582)	(1)
70,245	78,153	76,352	3500 Employee Benefits	80,886	75,856	76,332	476	1
<u>276,239</u>	<u>288,058</u>	<u>250,850</u>	Subtotal - Personnel Services	<u>263,343</u>	<u>240,326</u>	<u>243,537</u>	<u>3,211</u>	<u>1</u>
1,148	902	1,388	4200 Travel	975	1,500	975	(525)	(35)
12,588	12,776	13,106	4300 Utility Services	12,346	42,887	12,793	(30,094)	(70)
19,979	21,159	22,239	4350 Energy	25,702	-	33,230	33,230	100
2,324	991	1,053	4400 Purchased Services	1,403	1,322	1,403	81	6
5,291	4,195	5,700	4500 Supplies and Materials	4,526	26,581	4,687	(21,894)	(82)
25	660	771	4900 Other Expenses	753	729	763	34	5
<u>41,355</u>	<u>40,683</u>	<u>44,257</u>	Subtotal - Other	<u>45,705</u>	<u>73,019</u>	<u>53,851</u>	<u>(19,168)</u>	<u>(26)</u>
982	892	892	5100 Equipment	892	1,419	952	(467)	(33)
<u>\$ 318,576</u>	<u>\$ 329,633</u>	<u>\$ 295,999</u>	Location Totals	<u>\$ 309,940</u>	<u>\$ 314,764</u>	<u>\$ 298,340</u>	<u>\$ (16,424)</u>	<u>(5)</u>



Moose Pass School, located in Moose Pass, Alaska, was originally constructed in 1935 with the most recent renovations being completed in 1993. The facility was originally built to house 44 students in grades K-8. Students enjoy a well-rounded education which incorporates activities such as cross country skiing, community service projects, and many multi-grade lessons. The Site-Based Decision Making Committee is a highly active organization which helps to provide Moose Pass students with a variety of learning activities. Moose Pass is located 26 miles north of Seward on the Kenai Peninsula.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
43.00	33.00	33.00	Enrollment in ADM (K-8)	33.00	31.00	33.00

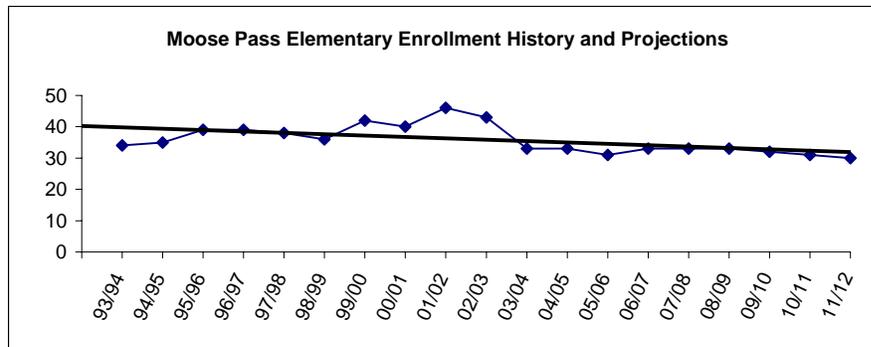
**FTE's Included In Current Budget**

-	-	0.40	Administrator	0.40	0.40	0.40
3.50	3.40	2.00	Teachers (includes Quest)	2.00	2.00	2.00
-	-	-	Specialists*	-	-	-
-	-	-	Special Ed Teachers**	-	-	-
<u>3.50</u>	<u>3.40</u>	<u>2.40</u>	Certified Subtotal	<u>2.40</u>	<u>2.40</u>	<u>2.40</u>
0.50	0.50	0.50	Special Ed Aides	0.50	0.50	0.50
0.05	0.05	0.05	Nurse***	0.05	0.05	0.05
0.50	0.50	0.50	Support	0.75	0.75	0.75
0.75	0.50	0.50	Custodians	0.50	0.50	0.50
<u>1.80</u>	<u>1.55</u>	<u>1.55</u>	Classified Subtotal	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>
<u>5.30</u>	<u>4.95</u>	<u>3.95</u>	Total	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>

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

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

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

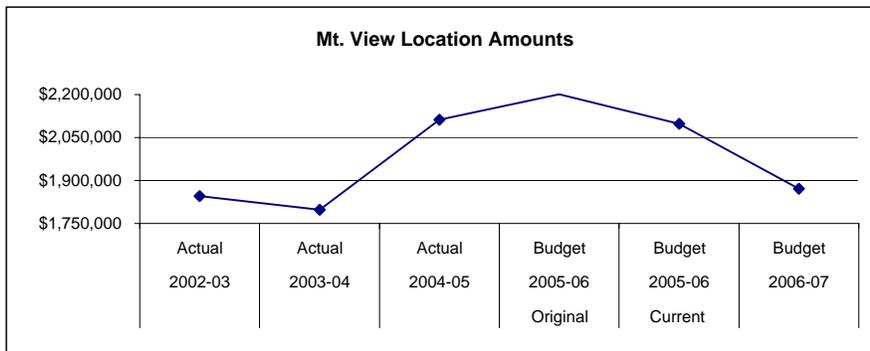


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,196,647	\$ 1,121,585	\$ 1,268,825	3100 Certified Salaries	\$ 1,277,615	\$ 1,197,404	\$ 1,056,416	\$ (140,988)	(12)
166,565	180,896	215,023	3200 Non-Certified Salaries	214,712	185,260	190,861	5,601	3
348,206	360,966	492,627	3500 Employee Benefits	578,908	533,154	480,208	(52,946)	(10)
<u>1,711,418</u>	<u>1,663,447</u>	<u>1,976,475</u>	Subtotal - Personnel Services	<u>2,071,235</u>	<u>1,915,818</u>	<u>1,727,485</u>	<u>(188,333)</u>	(10)
287	112	155	4200 Travel	300	300	300	-	-
-	-	39	4250 Student Travel	-	-	-	-	-
11,700	10,530	9,544	4300 Utility Services	10,337	105,953	11,413	(94,540)	(89)
68,900	71,382	77,228	4350 Energy	77,466	-	94,301	94,301	100
11,048	9,634	9,365	4400 Purchased Services	7,057	7,027	6,668	(359)	(5)
36,130	36,299	33,395	4500 Supplies and Materials	28,240	62,853	26,000	(36,853)	(59)
931	762	739	4900 Other Expenses	1,015	1,025	1,025	-	-
<u>128,996</u>	<u>128,719</u>	<u>130,465</u>	Subtotal - Other	<u>124,415</u>	<u>177,158</u>	<u>139,707</u>	<u>(37,451)</u>	(21)
<u>5,071</u>	<u>5,321</u>	<u>5,071</u>	5100 Equipment	<u>5,071</u>	<u>4,312</u>	<u>4,312</u>	<u>-</u>	-
<u>\$ 1,845,485</u>	<u>\$ 1,797,487</u>	<u>\$ 2,112,011</u>	Location Totals	<u>\$ 2,200,721</u>	<u>\$ 2,097,288</u>	<u>\$ 1,871,504</u>	<u>\$ (225,784)</u>	(11)



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
346.00	337.00	323.00	Enrollment in ADM (3-5)	248.00	286.00	230.00

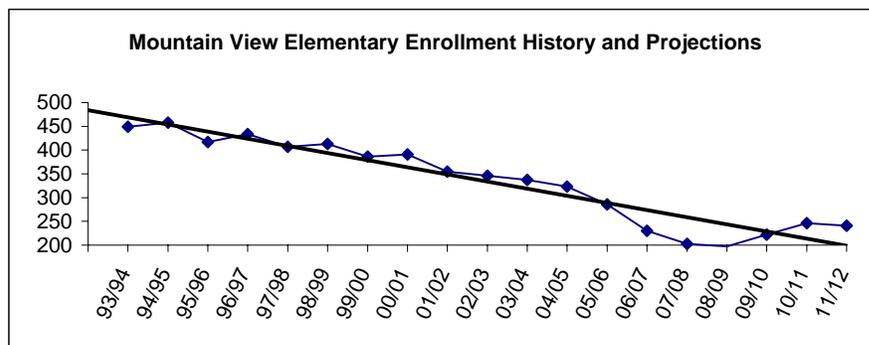
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.50	14.50	15.00	Teacher (Includes Quest)	14.50	14.00	11.00
1.50	-	2.00	Specialist *	2.00	1.50	1.50
3.00	3.00	2.00	Special Ed Teacher **	2.00	2.00	2.00
<u>21.00</u>	<u>18.50</u>	<u>20.00</u>	Certified Subtotal	<u>19.50</u>	<u>18.50</u>	<u>15.50</u>
1.76	0.88	1.76	Special Ed Aide	1.76	1.76	1.76
-	0.44	-	Aide	0.38	-	0.38
0.75	0.75	0.88	Nurse ***	0.88	0.44	0.44
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	3.00	3.00	Custodian	2.50	2.50	2.50
<u>6.01</u>	<u>6.07</u>	<u>6.64</u>	Classified Subtotal	<u>6.52</u>	<u>5.70</u>	<u>6.08</u>
<u>27.01</u>	<u>24.57</u>	<u>26.64</u>	Total	<u>26.02</u>	<u>24.20</u>	<u>21.58</u>

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

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

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

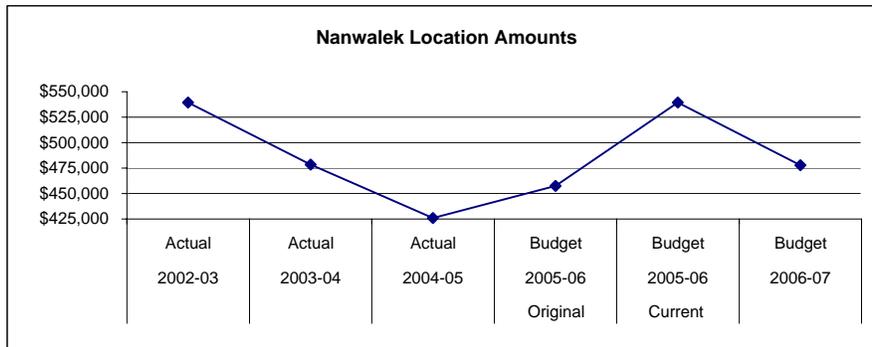


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 249,267	\$ 220,585	\$ 188,112	3100 Certified Salaries	\$ 163,905	\$ 170,941	\$ 174,113	\$ 3,172	2
80,375	81,054	79,358	3200 Non-Certified Salaries	94,912	102,712	90,210	(12,502)	(12)
103,532	106,590	116,553	3500 Employee Benefits	128,452	128,632	126,274	(2,358)	(2)
<u>433,174</u>	<u>408,229</u>	<u>384,023</u>	Subtotal - Personnel Services	<u>387,269</u>	<u>402,285</u>	<u>390,597</u>	<u>(11,688)</u>	<u>(3)</u>
4,770	4,574	3,893	4200 Travel	2,997	5,119	4,500	(619)	(12)
1,605	-	-	4250 Student Travel	-	-	-	-	-
4,866	4,943	7,445	4300 Utility Services	7,890	110,339	8,298	(102,041)	(92)
64,058	47,499	18,554	4350 Energy	44,390	-	58,443	58,443	100
15,272	6,185	4,281	4400 Purchased Services	3,643	9,243	3,643	(5,600)	(61)
12,792	4,817	6,316	4500 Supplies and Materials	9,004	9,254	9,027	(227)	(2)
2,150	1,225	400	4900 Other Expenses	1,525	1,550	1,550	-	-
<u>105,513</u>	<u>69,243</u>	<u>40,889</u>	Subtotal - Other	<u>69,449</u>	<u>135,505</u>	<u>85,461</u>	<u>(50,044)</u>	<u>(37)</u>
<u>754</u>	<u>854</u>	<u>978</u>	5100 Equipment	<u>754</u>	<u>1,678</u>	<u>1,678</u>	<u>-</u>	<u>-</u>
<u>\$ 539,441</u>	<u>\$ 478,326</u>	<u>\$ 425,890</u>	Location Totals	<u>\$ 457,472</u>	<u>\$ 539,468</u>	<u>\$ 477,736</u>	<u>\$ (61,732)</u>	<u>(11)</u>



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
76.00	63.00	63.00	Enrollment in ADM (K-12)	61.00	58.00	61.00

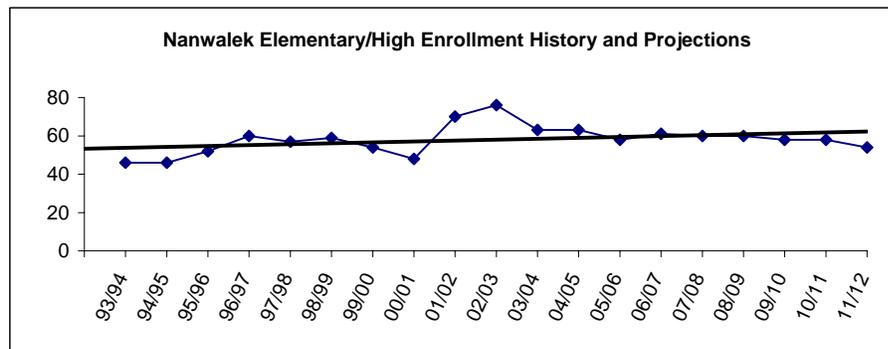
**FTE's Included In Current Budget**

-	-	0.50	Adminstrator	0.50	0.50	0.50
4.00	4.00	3.75	Teacher (Includes Quest)	3.00	3.00	3.00
-	-	-	Specialist*	-	-	-
1.50	0.25	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>5.50</u>	<u>4.25</u>	<u>4.50</u>	Certified Subtotal	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>
2.14	1.32	1.32	Special Ed Aide	1.32	1.32	1.32
0.13	0.13	0.15	Nurse***	0.15	0.13	0.13
-	0.88	0.88	Aide	0.88	0.81	0.81
0.63	0.50	0.50	Support	0.75	0.75	0.75
0.63	0.50	0.50	Custodian	0.50	0.50	0.50
<u>3.53</u>	<u>3.33</u>	<u>3.35</u>	Classified Subtotal	<u>3.60</u>	<u>3.51</u>	<u>3.51</u>
<u><u>9.03</u></u>	<u><u>7.58</u></u>	<u><u>7.85</u></u>	Total	<u><u>7.35</u></u>	<u><u>7.26</u></u>	<u><u>7.26</u></u>

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

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

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

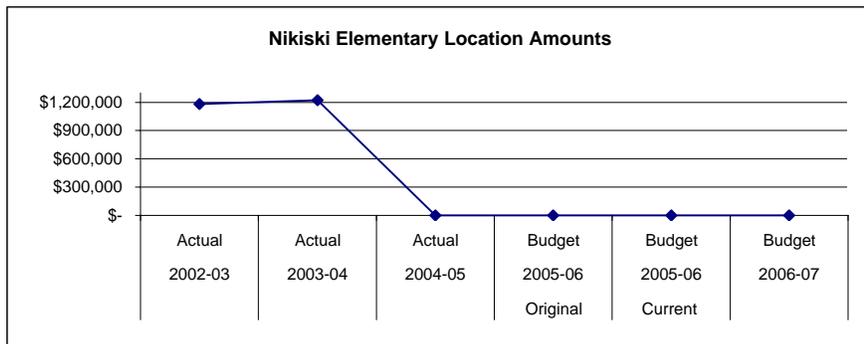


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 669,576	\$ 696,444	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
189,615	176,392	-	3200 Non-Certified Salaries	-	-	-	-	-
229,564	258,876	-	3500 Employee Benefits	-	-	-	-	-
<u>1,088,755</u>	<u>1,131,712</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,847	765	-	4200 Travel	-	-	-	-	-
14,327	13,419	-	4300 Utility Services	-	-	-	-	-
49,292	47,338	-	4350 Energy	-	-	-	-	-
3,377	4,609	-	4400 Purchased Services	-	-	-	-	-
20,837	19,943	-	4500 Supplies and Materials	-	-	-	-	-
696	680	-	4900 Other Expenses	-	-	-	-	-
<u>90,376</u>	<u>86,754</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,434</u>	<u>2,694</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,182,565</u>	<u>\$ 1,221,160</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>



Nikiski Elementary School, located in Nikiski, Alaska, was originally constructed in 1963. In FY05 it was consolidated with North Star Elementary School, to become Nikiski North Star Elementary School.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
198.00	179.00	-	Enrollment in ADM (K-6)	-	-	-

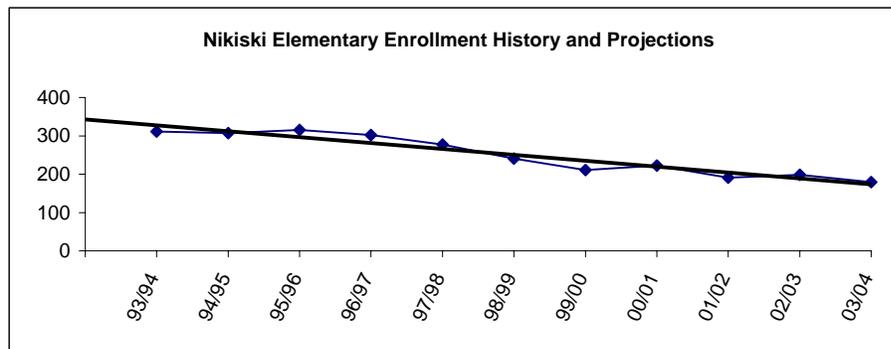
**FTE's Included In Current Budget**

1.00	1.00	-	Administrator	-	-	-
7.50	8.25	-	Teacher (Includes Quest)	-	-	-
1.00	0.25	-	Specialist*	-	-	-
2.00	2.00	-	Special Ed Teacher**	-	-	-
<u>11.50</u>	<u>11.50</u>	-	Certified Subtotal	-	-	-
2.45	2.45	-	Special Ed Aide	-	-	-
-	0.38	-	Aide	-	-	-
0.40	0.40	-	Nurse***	-	-	-
1.00	1.00	-	Support	-	-	-
3.00	2.00	-	Custodian	-	-	-
<u>6.85</u>	<u>6.23</u>	-	Classified Subtotal	-	-	-
<u>18.35</u>	<u>17.73</u>	-	Total	-	-	-

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

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

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



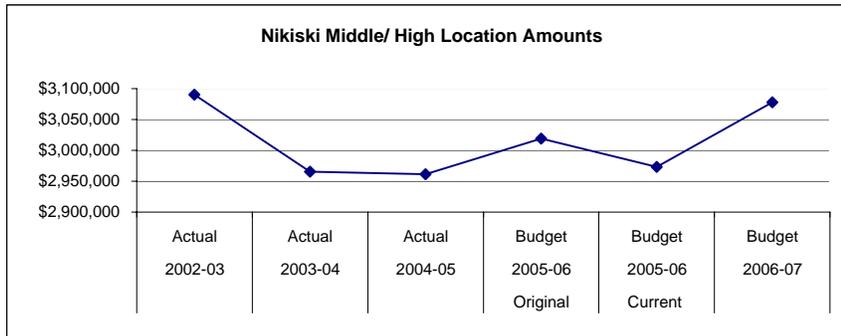
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 10 Nikiski Middle / Senior High

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,779,317	\$ 1,725,154	\$ 1,615,787	3100 Certified Salaries	\$ 1,602,263	\$ 1,560,754	\$ 1,595,156	\$ 34,402	-
350,361	337,767	352,880	3200 Non-Certified Salaries	304,747	332,898	323,011	(9,887)	-
555,680	593,205	663,426	3500 Employee Benefits	756,370	739,301	768,434	29,133	4
<u>2,685,358</u>	<u>2,656,126</u>	<u>2,632,093</u>	Subtotal - Personnel Services	<u>2,663,380</u>	<u>2,632,953</u>	<u>2,686,601</u>	<u>53,648</u>	-
3,820	5,662	4,412	4200 Travel	3,138	3,138	3,138	-	-
22,999	-	-	4250 Student Travel	-	18	-	(18)	-
40,633	37,500	35,491	4300 Utility Services	33,781	241,405	36,054	(205,351)	(85)
243,872	164,620	181,617	4350 Energy	220,578	-	260,222	260,222	100
19,009	16,548	14,130	4400 Purchased Services	20,466	19,656	19,006	(650)	(3)
62,642	68,958	66,023	4500 Supplies and Materials	66,361	60,337	63,526	3,189	5
3,949	3,530	4,165	4900 Other Expenses	4,175	3,545	4,225	680	19
<u>396,924</u>	<u>296,818</u>	<u>305,838</u>	Subtotal - Other	<u>348,499</u>	<u>328,099</u>	<u>386,171</u>	<u>58,072</u>	18
<u>8,078</u>	<u>12,429</u>	<u>23,431</u>	5100 Equipment	<u>7,048</u>	<u>11,965</u>	<u>4,869</u>	<u>(7,096)</u>	(59)
<u>\$ 3,090,360</u>	<u>\$ 2,965,373</u>	<u>\$ 2,961,362</u>	Location Totals	<u>\$ 3,018,927</u>	<u>\$ 2,973,017</u>	<u>\$ 3,077,641</u>	<u>\$ 104,624</u>	-



Nikiski Middle/High School, located in Nikiski, Alaska, was constructed in 1988. The facility was originally built to house 600 students in grades 7-12. Nikiski is located on the Kenai Peninsula, 9 miles north of the City of Kenai. It is also known as Port Nikiski and Nikishka.

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 10 Nikiski Middle / Senior High

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
487.00	476.00	417.00	Enrollment in ADM (7-12)	411.00	387.00	385.00

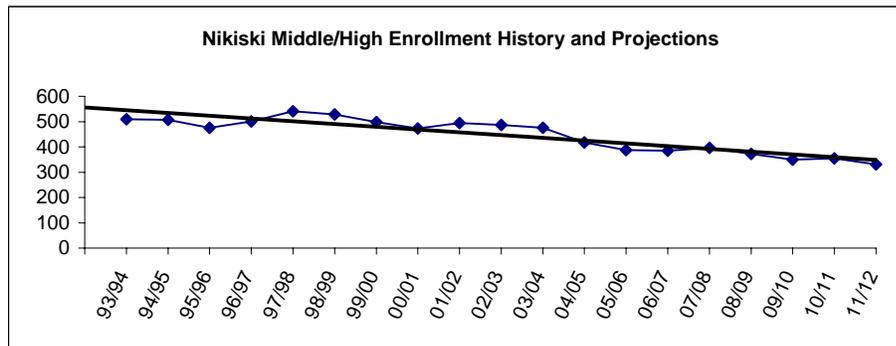
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
24.13	21.75	18.50	Teacher (Includes Quest)	17.50	17.25	18.25
2.62	2.00	2.00	Specialist*	1.50	1.75	1.75
4.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>32.75</u>	<u>30.75</u>	<u>27.50</u>	Certified Subtotal	<u>26.00</u>	<u>26.00</u>	<u>27.00</u>
0.35	0.40	0.50	Nurse***	0.50	0.88	0.88
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
-	-	-	Aide	0.44	0.44	0.44
3.50	3.50	2.50	Support	2.50	2.50	2.50
<u>6.00</u>	<u>4.50</u>	<u>4.50</u>	Custodian	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
<u>11.61</u>	<u>10.16</u>	<u>9.26</u>	Classified Subtotal	<u>9.20</u>	<u>9.58</u>	<u>9.58</u>
<u><u>44.36</u></u>	<u><u>40.91</u></u>	<u><u>36.76</u></u>	Total	<u><u>35.20</u></u>	<u><u>35.58</u></u>	<u><u>36.58</u></u>

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

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

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



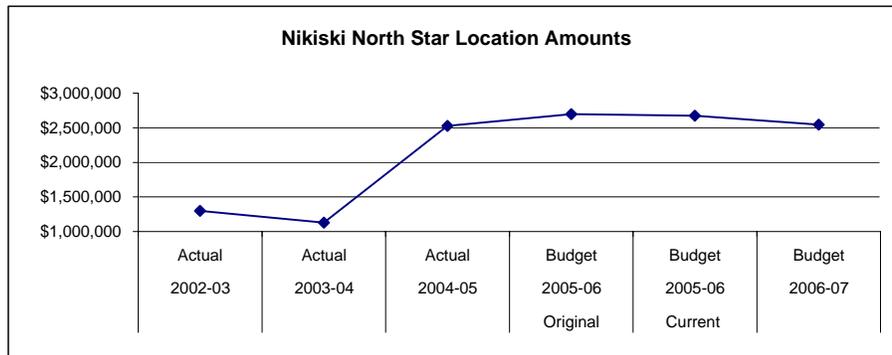
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 52 Nikiski North Star Elementary

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 779,086	\$ 622,777	\$ 1,490,408	3100 Certified Salaries	\$ 1,542,726	\$ 1,481,298	\$ 1,434,186	\$ (47,112)	(3)
153,053	157,456	272,644	3200 Non-Certified Salaries	285,207	284,929	270,890	(14,039)	(5)
251,244	240,474	614,734	3500 Employee Benefits	734,810	708,890	690,272	(18,618)	(3)
<u>1,183,383</u>	<u>1,020,707</u>	<u>2,377,786</u>	Subtotal - Personnel Services	<u>2,562,743</u>	<u>2,475,117</u>	<u>2,395,348</u>	<u>(79,769)</u>	<u>(3)</u>
1,051	891	782	4200 Travel	1,050	1,050	1,250	200	19
-	-	150	4250 Student Travel	-	-	-	-	-
14,834	14,738	14,508	4300 Utility Services	14,979	94,192	16,179	(78,013)	(83)
62,107	59,323	79,522	4350 Energy	63,277	-	77,395	77,395	100
8,384	7,514	9,593	4400 Purchased Services	11,839	9,635	10,310	675	7
24,479	21,525	29,772	4500 Supplies and Materials	38,560	89,027	38,180	(50,847)	(57)
660	680	760	4900 Other Expenses	1,015	1,025	1,525	500	49
<u>111,515</u>	<u>104,671</u>	<u>135,087</u>	Subtotal - Other	<u>130,720</u>	<u>194,929</u>	<u>144,839</u>	<u>(50,090)</u>	<u>(26)</u>
<u>5,877</u>	<u>4,053</u>	<u>11,573</u>	5100 Equipment	<u>3,502</u>	<u>3,125</u>	<u>2,997</u>	<u>(128)</u>	<u>(4)</u>
<u>\$ 1,300,775</u>	<u>\$ 1,129,431</u>	<u>\$ 2,524,446</u>	Location Totals	<u>\$ 2,696,965</u>	<u>\$ 2,673,171</u>	<u>\$ 2,543,184</u>	<u>\$ (129,987)</u>	<u>(5)</u>



Nikiski North Star Elementary School, constructed in 1987, is located in Nikiski, Alaska on the Kenai Peninsula. In 2004 the two Nikiski elementary schools consolidated into one, with the new name of Nikiski North Star Elementary. The school is characterized by strong parental and community support. NNS is proud to be considered a CHARACTER COUNTS! school. In 2005, NNS partnered with NASA Explorer Schools to provide a 3-year partnership with NASA. Astronaut visits, distance learning, space outreaches, technology improvements and professional development are just some of the perks. Academics, specifically reading comprehension and mathematics, continues to be the main focus of the school. Additional support within the school is provided by Title I and Title VII grants, the Boys and Girls Club, Central Peninsula Counseling Services and the Salamatoff Native Corporation. In addition, NNS is piloting a pre-kindergarten program for community four year olds. NNS still maintains an active parent run pre-school program that is open to the public on Friday mornings.

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 52 Nikiski North Star Elementary

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
274.00	224.00	388.00	Enrollment in ADM (K-6)	362.00	395.00	356.00

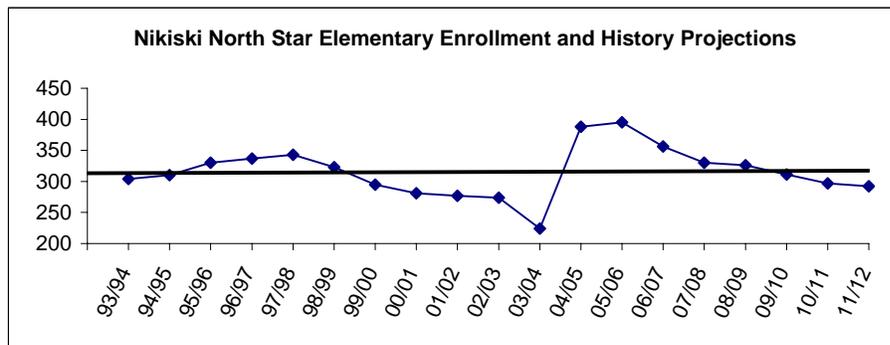
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.50	8.75	19.00	Teacher (Includes Quest)	19.00	19.00	18.00
0.75	0.25	2.50	Specialist*	2.50	2.50	2.50
1.00	1.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>14.25</u>	<u>11.00</u>	<u>25.50</u>	Certified Subtotal	<u>25.50</u>	<u>25.50</u>	<u>24.50</u>
1.32	0.88	3.33	Special Ed Aide	3.52	3.52	3.52
-	0.38	-	Aide	0.44	0.44	0.44
0.48	0.48	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.50	Support	1.50	1.50	1.00
2.50	2.50	3.00	Custodian	3.00	3.00	3.00
<u>5.30</u>	<u>5.24</u>	<u>8.71</u>	Classified Subtotal	<u>9.34</u>	<u>9.34</u>	<u>8.84</u>
<u>19.55</u>	<u>16.24</u>	<u>34.21</u>	Total	<u>34.84</u>	<u>34.84</u>	<u>33.34</u>

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

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

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



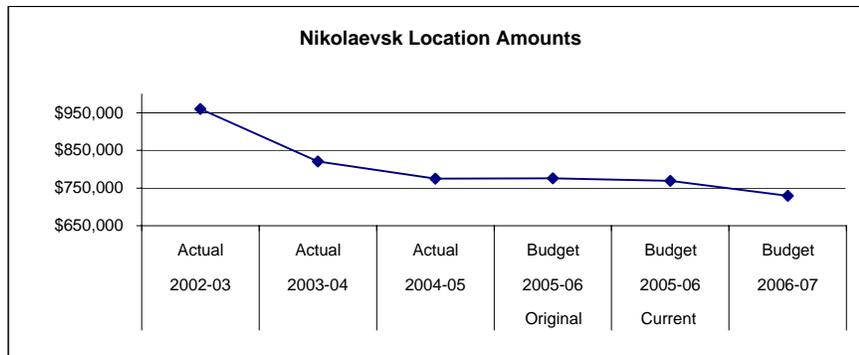
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 38 Nikolaevsk Elementary / High

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 502,679	\$ 421,839	\$ 388,526	3100 Certified Salaries	\$ 375,791	\$ 364,838	\$ 343,135	\$ (21,703)	(6)
175,490	149,821	131,562	3200 Non-Certified Salaries	115,087	104,944	106,913	1,969	2
197,768	174,863	182,463	3500 Employee Benefits	202,486	191,637	182,797	(8,840)	(5)
<u>875,937</u>	<u>746,523</u>	<u>702,551</u>	Subtotal - Personnel Services	<u>693,364</u>	<u>661,419</u>	<u>632,845</u>	<u>(28,574)</u>	-
-	-	-	4100 Professional-Technical Svc	-	90	-	(90)	(100)
795	1,666	832	4200 Travel	1,500	1,500	1,500	-	-
3,239	-	-	4250 Student Travel	-	-	-	-	-
12,880	11,179	10,116	4300 Utility Services	13,742	78,645	15,142	(63,503)	(81)
45,148	41,834	47,007	4350 Energy	49,954	-	62,028	62,028	100
1,990	2,089	2,699	4400 Purchased Services	2,878	3,493	2,878	(615)	(18)
14,926	13,431	8,958	4500 Supplies and Materials	11,073	19,643	10,870	(8,773)	(45)
1,219	1,191	1,164	4900 Other Expenses	2,004	2,029	2,029	-	-
<u>80,197</u>	<u>71,390</u>	<u>70,776</u>	Subtotal - Other	<u>81,151</u>	<u>105,400</u>	<u>94,447</u>	<u>(10,953)</u>	-
<u>4,208</u>	<u>2,721</u>	<u>2,187</u>	5100 Equipment	<u>1,217</u>	<u>2,045</u>	<u>2,045</u>	<u>-</u>	-
<u>\$ 960,342</u>	<u>\$ 820,634</u>	<u>\$ 775,514</u>	Location Totals	<u>\$ 775,732</u>	<u>\$ 768,864</u>	<u>\$ 729,337</u>	<u>\$ (39,527)</u>	(5)



Nikolaevsk School, located in Nikolaevsk, Alaska, was originally constructed in 1976 with the most recent renovations being completed in 1981. The facility was originally built to house 250 students in grades K-12. Nikolaevsk is located on the Kenai Peninsula, approximately 12 miles inland from the Sterling Highway near Anchor Point. The school population enjoys small class sizes with favorable teacher-pupil ratios, and is a very high performing school. Recent improvements to the area include the completion of the paving project to the village and also the state of the art gymnasium that was completed in February of 2002. The village of Nikolaevsk was founded as a Russian Old Believer community in 1968. Five brothers purchased one square mile of land. Currently approximately 75% of the students are Russian Old Believer. More non-Russian Old Believer families are starting to move into the village.

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 38 Nikolaevsk Elementary / High

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
100.00	89.00	73.00	Enrollment in ADM (K-12)	72.00	69.00	72.00

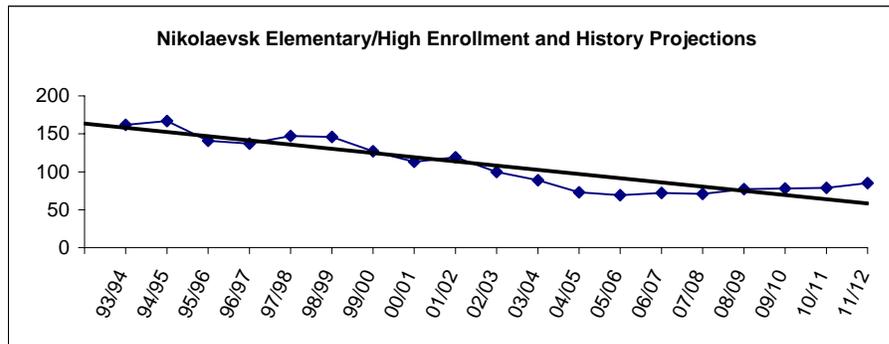
**FTE's Included In Current Budget**

1.00	1.00	0.50	Administrator	0.50	0.50	0.50
6.50	5.75	5.25	Teacher (Includes Quest)	4.50	4.50	4.00
1.25	-	-	Specialist*	-	-	-
0.75	0.75	0.75	Special Ed Teacher**	1.00	1.00	1.00
<u>9.50</u>	<u>7.50</u>	<u>6.50</u>	Certified Subtotal	<u>6.00</u>	<u>6.00</u>	<u>5.50</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.53	0.53
2.64	1.76	0.88	Aide	0.88	0.88	0.88
0.25	0.20	0.20	Nurse***	0.20	0.20	0.20
1.00	1.00	0.75	Support	0.75	0.75	0.75
1.75	1.00	1.00	Custodian	1.00	1.00	1.00
<u>6.52</u>	<u>4.84</u>	<u>3.71</u>	Classified Subtotal	<u>3.71</u>	<u>3.36</u>	<u>3.36</u>
<u><u>16.02</u></u>	<u><u>12.34</u></u>	<u><u>10.21</u></u>	Total	<u><u>9.71</u></u>	<u><u>9.36</u></u>	<u><u>8.86</u></u>

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

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

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

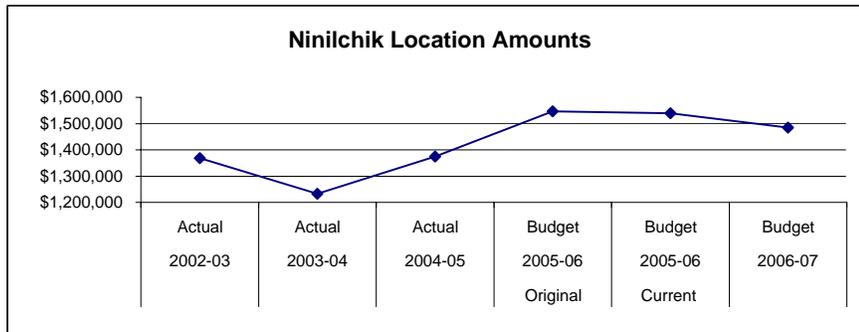


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 794,956	\$ 699,562	\$ 721,211	3100 Certified Salaries	\$ 816,363	\$ 764,066	\$ 742,762	\$ (21,304)	(3)
157,791	150,887	182,056	3200 Non-Certified Salaries	178,608	180,838	190,219	9,381	5
249,078	249,433	310,498	3500 Employee Benefits	399,007	384,182	375,954	(8,228)	(2)
<u>1,201,825</u>	<u>1,099,882</u>	<u>1,213,765</u>	Subtotal - Personnel Services	<u>1,393,978</u>	<u>1,329,086</u>	<u>1,308,935</u>	<u>(20,151)</u>	(2)
734	929	1,718	4200 Travel	1,130	1,130	1,130	-	-
10,119	-	-	4250 Student Travel	-	-	-	-	-
12,057	12,247	10,887	4300 Utility Services	10,999	158,830	11,460	(147,370)	(93)
100,187	85,034	114,339	4350 Energy	99,956	-	125,058	125,058	100
4,008	3,996	3,932	4400 Purchased Services	7,254	7,254	6,671	(583)	(8)
30,032	25,552	24,465	4500 Supplies and Materials	28,806	37,284	25,841	(11,443)	(31)
1,756	1,355	1,723	4900 Other Expenses	1,812	2,128	1,822	(306)	(14)
<u>158,893</u>	<u>129,113</u>	<u>157,064</u>	Subtotal - Other	<u>149,957</u>	<u>206,626</u>	<u>171,982</u>	<u>(34,644)</u>	(17)
<u>7,775</u>	<u>3,371</u>	<u>3,547</u>	5100 Equipment	<u>2,579</u>	<u>4,004</u>	<u>3,722</u>	<u>(282)</u>	(7)
<u>\$ 1,368,493</u>	<u>\$ 1,232,366</u>	<u>\$ 1,374,376</u>	Location Totals	<u>\$ 1,546,514</u>	<u>\$ 1,539,716</u>	<u>\$ 1,484,639</u>	<u>\$ (55,077)</u>	(4)



Ninilchik School, located in Ninilchik, Alaska, was originally constructed in 1950 with the most recent renovations completed in 1997. Students travel as much as 30 miles each way to attend school. Students at Ninilchik have received both academic and athletic recognition. Ninilchik School is now a Project GRAD school. Students in K-6 are placed in reading groups according to their achievement level, and receive 90 minutes of instruction daily in the Success for All reading program. In mathematics, all students K-6 receive 90 minutes of math instruction daily with the Move-It-Math program. Next year will mark our first graduating class of Project GRAD scholars, with qualified students receiving a \$4,000.00 scholarship for completing high school, maintaining a 2.5 GPA, and attending two summer institutes. Our students continue to score at the top of the district and state on standardized tests. Due to the dedicated staff and community support, Ninilchik School continues to be a great place for a wonderful school experience for students.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
186.00	181.00	194.00	Enrollment in ADM (K-12)	193.00	168.00	166.00

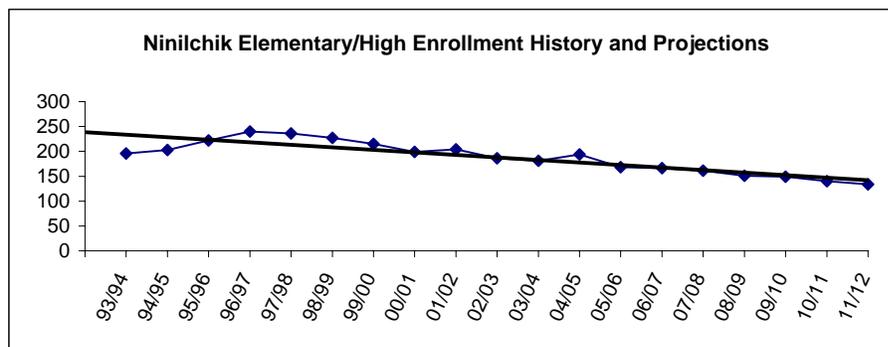
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	9.50	9.50	Teacher (Includes Quest)	10.50	10.50	9.50
0.75	-	-	Specialist*	-	-	-
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>14.75</u>	<u>12.50</u>	<u>12.50</u>	Certified Subtotal	<u>13.50</u>	<u>13.50</u>	<u>12.50</u>
-	-	0.82	Special Ed Aide	0.82	0.82	0.82
-	0.50	-	Aide	-	-	-
0.30	0.30	0.25	Nurse***	0.25	0.30	0.30
1.50	1.00	1.75	Support	1.75	1.75	2.00
3.00	2.50	2.50	Custodian	2.50	2.50	2.50
<u>4.80</u>	<u>4.30</u>	<u>5.32</u>	Classified Subtotal	<u>5.32</u>	<u>5.37</u>	<u>5.62</u>
<u><u>19.55</u></u>	<u><u>16.80</u></u>	<u><u>17.82</u></u>	Total	<u><u>18.82</u></u>	<u><u>18.87</u></u>	<u><u>18.12</u></u>

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

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

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

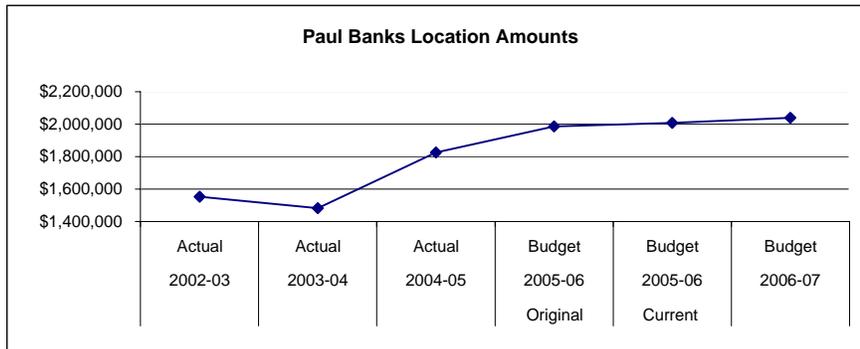


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 922,422	\$ 888,031	\$ 1,073,603	3100 Certified Salaries	\$ 1,122,407	\$ 1,099,814	\$ 1,146,710	\$ 46,896	4
200,823	187,338	205,116	3200 Non-Certified Salaries	216,118	217,719	218,017	298	-
325,871	302,818	429,785	3500 Employee Benefits	529,148	516,891	536,893	20,002	4
<u>1,449,116</u>	<u>1,378,187</u>	<u>1,708,504</u>	Subtotal - Personnel Services	<u>1,867,673</u>	<u>1,834,424</u>	<u>1,901,620</u>	<u>67,196</u>	<u>4</u>
1,023	463	292	4200 Travel	1,000	1,000	1,000	-	-
17,681	17,353	15,647	4300 Utility Services	17,296	105,782	19,519	(86,263)	(82)
50,545	51,709	64,783	4350 Energy	64,501	-	80,267	80,267	100
4,703	5,254	5,986	4400 Purchased Services	6,022	5,445	6,214	769	14
25,852	24,219	26,509	4500 Supplies and Materials	23,793	57,299	23,500	(33,799)	(59)
821	760	660	4900 Other Expenses	3,385	791	3,395	2,604	329
<u>100,625</u>	<u>99,758</u>	<u>113,877</u>	Subtotal - Other	<u>115,997</u>	<u>170,317</u>	<u>133,895</u>	<u>(36,422)</u>	<u>-</u>
<u>2,961</u>	<u>4,692</u>	<u>3,081</u>	5100 Equipment	<u>2,961</u>	<u>3,137</u>	<u>2,997</u>	<u>(140)</u>	<u>(4)</u>
<u>\$ 1,552,702</u>	<u>\$ 1,482,637</u>	<u>\$ 1,825,462</u>	Location Totals	<u>\$ 1,986,631</u>	<u>\$ 2,007,878</u>	<u>\$ 2,038,512</u>	<u>\$ 30,634</u>	<u>2</u>



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
212.00	214.00	226.00	Enrollment in ADM (PS-2)	214.00	214.00	209.00

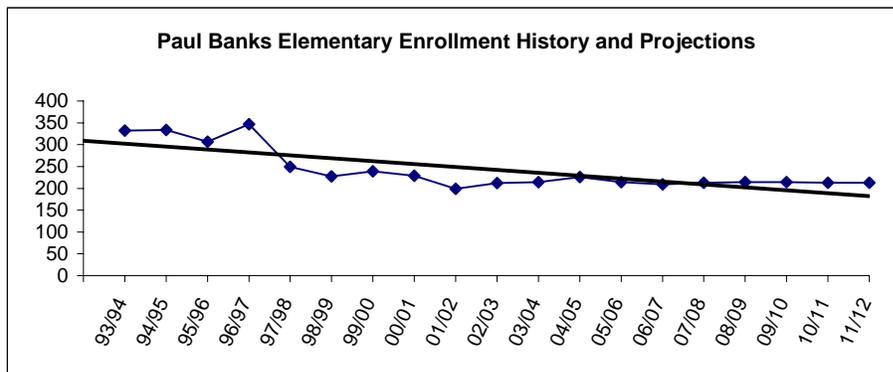
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	9.50	11.00	Teacher (Includes Quest)	10.50	11.00	11.00
1.00	-	2.50	Specialist*	3.00	2.50	3.00
3.00	4.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>15.50</u>	<u>14.50</u>	<u>17.50</u>	Certified Subtotal	<u>17.50</u>	<u>17.50</u>	<u>18.00</u>
2.64	2.64	2.64	Special Ed Aide	2.64	2.64	2.64
-	-	-	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.95	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.59</u>	<u>6.52</u>	<u>6.52</u>	Classified Subtotal	<u>6.90</u>	<u>6.90</u>	<u>6.90</u>
<u>22.09</u>	<u>21.02</u>	<u>24.02</u>	Total	<u>24.40</u>	<u>24.40</u>	<u>24.90</u>

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

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

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

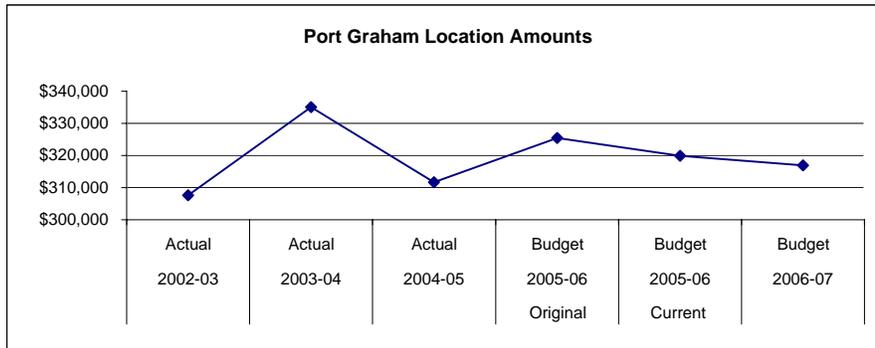


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures  
Location: 40 Port Graham Elementary / High

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 144,330	\$ 151,205	\$ 126,647	3100 Certified Salaries	\$ 109,957	\$ 95,446	\$ 95,705	\$ 259	-
43,234	44,167	43,159	3200 Non-Certified Salaries	57,488	56,497	54,379	(2,118)	(4)
59,297	68,538	71,406	3500 Employee Benefits	80,880	70,533	69,552	(981)	(1)
<u>246,861</u>	<u>263,910</u>	<u>241,212</u>	Subtotal - Personnel Services	<u>248,325</u>	<u>222,476</u>	<u>219,636</u>	<u>(2,840)</u>	<u>(1)</u>
47	-	-	4100 Professional-Technical Svc	250	250	250	-	-
5,446	3,570	4,895	4200 Travel	2,232	3,590	2,408	(1,182)	(33)
4,898	4,367	7,642	4300 Utility Services	6,507	82,568	6,696	(75,872)	(92)
40,686	53,601	47,697	4350 Energy	57,902	-	77,816	77,816	-
3,092	1,920	2,095	4400 Purchased Services	3,497	3,497	3,389	(108)	(3)
4,066	3,482	4,728	4500 Supplies and Materials	4,869	5,019	4,202	(817)	(16)
1,513	1,410	877	4900 Other Expenses	840	850	850	-	-
<u>59,748</u>	<u>68,350</u>	<u>67,934</u>	Subtotal - Other	<u>76,097</u>	<u>95,774</u>	<u>95,611</u>	<u>(163)</u>	<u>(0)</u>
<u>978</u>	<u>2,820</u>	<u>2,576</u>	5100 Equipment	<u>978</u>	<u>1,678</u>	<u>1,678</u>	<u>-</u>	<u>-</u>
<u>\$ 307,587</u>	<u>\$ 335,080</u>	<u>\$ 311,722</u>	Location Totals	<u>\$ 325,400</u>	<u>\$ 319,928</u>	<u>\$ 316,925</u>	<u>\$ (3,003)</u>	<u>(1)</u>



Port Graham School, located in Port Graham, Alaska, was originally constructed in 1928 with the most recent renovations being completed in 1984. The facility was originally built to house 50 students in grades K-10. The community is located at the southern end of the Kenai Peninsula. It is adjacent to Nanwalek, and 7.5 miles southwest of Seldovia.

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 40 Port Graham Elementary / High

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
33.00	30.00	28.00	Enrollment in ADM (K-12)	28.00	21.00	23.00

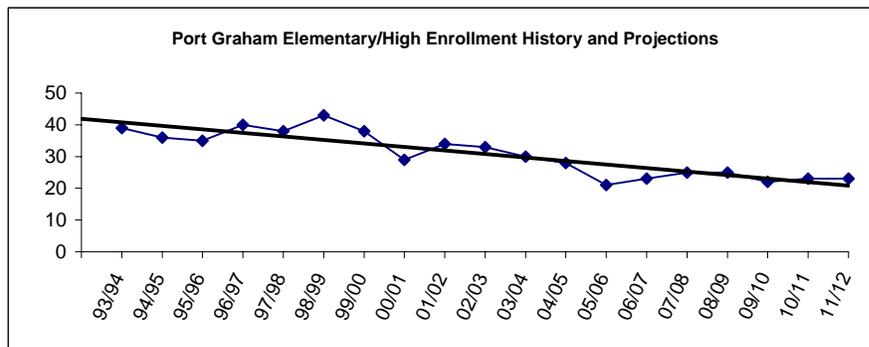
**FTE's Included In Current Budget**

-	-	0.50	Administrator	0.50	0.50	0.50
3.00	2.84	2.00	Teacher (Includes Quest)	1.50	1.00	1.00
-	-	-	Specialist*	-	-	-
0.25	0.25	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>3.25</u>	<u>3.09</u>	<u>2.75</u>	Certified Subtotal	<u>2.25</u>	<u>1.75</u>	<u>1.75</u>
-	0.38	0.38	Special Ed Aide	0.38	0.38	0.38
0.88	0.50	0.50	Aide	0.50	0.50	0.44
0.14	0.14	0.05	Nurse***	0.05	0.05	0.05
0.50	0.50	0.50	Support	0.75	0.75	0.75
0.75	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.27</u>	<u>2.02</u>	<u>1.93</u>	Classified Subtotal	<u>2.18</u>	<u>2.18</u>	<u>2.12</u>
<u>5.52</u>	<u>5.11</u>	<u>4.68</u>	Total	<u>4.43</u>	<u>3.93</u>	<u>3.87</u>

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

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

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

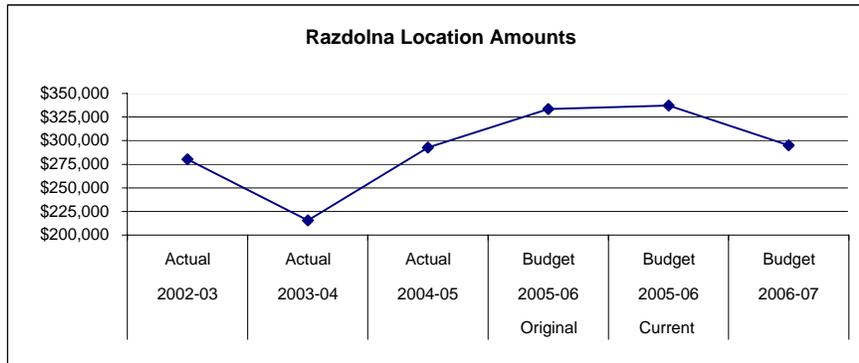


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 158,428	\$ 100,282	\$ 153,738	3100 Certified Salaries	\$ 158,840	\$ 159,467	\$ 136,631	\$ (22,836)	(14)
34,873	38,138	41,252	3200 Non-Certified Salaries	53,485	54,886	48,598	(6,288)	(11)
54,833	47,455	67,038	3500 Employee Benefits	91,139	89,036	78,623	(10,413)	(12)
<u>248,134</u>	<u>185,875</u>	<u>262,028</u>	Subtotal - Personnel Services	<u>303,464</u>	<u>303,389</u>	<u>263,852</u>	<u>(39,537)</u>	(13)
760	22	137	4200 Travel	752	202	652	450	223
3,649	3,234	3,806	4300 Utility Services	3,287	10,813	3,479	(7,334)	(68)
7,627	5,432	6,179	4350 Energy	5,497	-	6,330	6,330	100
15,495	15,028	15,042	4400 Purchased Services	15,276	15,026	15,082	56	0
3,591	5,333	4,747	4500 Supplies and Materials	4,962	6,711	4,619	(2,092)	(31)
681	105	667	4900 Other Expenses	75	-	75	75	100
<u>31,803</u>	<u>29,154</u>	<u>30,578</u>	Subtotal - Other	<u>29,849</u>	<u>32,752</u>	<u>30,237</u>	<u>(2,515)</u>	(8)
246	346	246	5100 Equipment	246	952	952	-	-
<u>\$ 280,183</u>	<u>\$ 215,375</u>	<u>\$ 292,852</u>	Location Totals	<u>\$ 333,559</u>	<u>\$ 337,093</u>	<u>\$ 295,041</u>	<u>\$ (42,052)</u>	(12)



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
33.00	36.00	37.00	Enrollment in ADM (K-12)	40.00	29.00	31.00

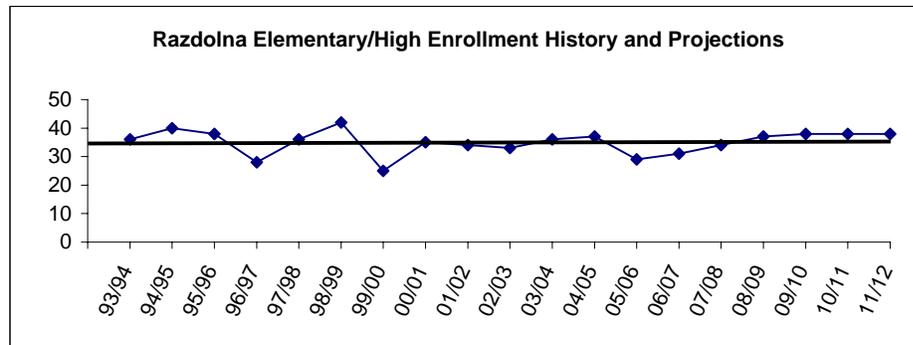
**FTE's Included In Current Budget**

-	-	0.40	Administrator	0.40	0.40	0.40
3.00	2.00	2.00	Teacher (Includes Quest)	2.00	2.00	1.50
-	-	-	Specialist*	-	-	-
-	-	0.25	Special Ed Teacher**	0.25	0.25	0.25
<u>3.00</u>	<u>2.00</u>	<u>2.65</u>	Certified Subtotal	<u>2.65</u>	<u>2.65</u>	<u>2.15</u>
0.88	0.88	0.88	Aide	0.88	0.81	0.81
-	-	0.08	Nurse***	0.08	0.05	0.05
0.35	0.50	0.44	Support	0.75	0.75	0.75
<u>0.38</u>	<u>0.25</u>	<u>0.25</u>	Custodian	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
<u>1.61</u>	<u>1.63</u>	<u>1.65</u>	Classified Subtotal	<u>1.96</u>	<u>1.86</u>	<u>1.86</u>
<u><u>4.61</u></u>	<u><u>3.63</u></u>	<u><u>4.30</u></u>	Total	<u><u>4.61</u></u>	<u><u>4.51</u></u>	<u><u>4.01</u></u>

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

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

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

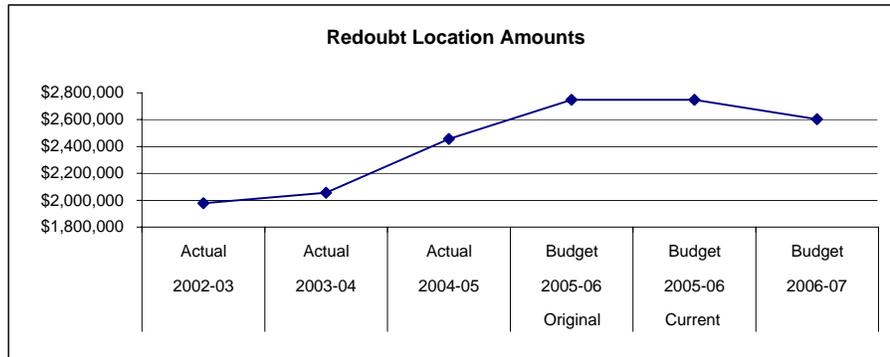


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,237,497	\$ 1,228,123	\$ 1,460,812	3100 Certified Salaries	\$ 1,614,387	\$ 1,574,988	\$ 1,504,544	\$ (70,444)	(4)
215,908	241,695	266,679	3200 Non-Certified Salaries	254,395	254,042	251,958	(2,084)	-
404,733	474,144	604,420	3500 Employee Benefits	754,619	731,632	712,602	(19,030)	(3)
<u>1,858,138</u>	<u>1,943,962</u>	<u>2,331,911</u>	Subtotal - Personnel Services	<u>2,623,401</u>	<u>2,560,662</u>	<u>2,469,104</u>	<u>(91,558)</u>	(4)
-	537	417	4200 Travel	500	-	500	500	100
-	289	-	4250 Student Travel	-	-	-	-	-
10,677	11,073	12,180	4300 Utility Services	12,254	77,800	13,796	(64,004)	(82)
43,976	43,215	50,278	4350 Energy	51,307	-	62,546	62,546	100
10,976	11,359	11,571	4400 Purchased Services	12,569	11,545	12,732	1,187	10
45,495	35,461	42,947	4500 Supplies and Materials	41,740	91,711	40,164	(51,547)	(56)
915	1,155	1,134	4900 Other Expenses	1,161	1,023	1,171	148	14
<u>112,039</u>	<u>103,089</u>	<u>118,527</u>	Subtotal - Other	<u>119,531</u>	<u>182,079</u>	<u>130,909</u>	<u>(51,170)</u>	(28)
<u>7,593</u>	<u>9,763</u>	<u>5,927</u>	5100 Equipment	<u>5,742</u>	<u>4,425</u>	<u>3,588</u>	<u>(837)</u>	(19)
<u>\$ 1,977,770</u>	<u>\$ 2,056,814</u>	<u>\$ 2,456,365</u>	Location Totals	<u>\$ 2,748,674</u>	<u>\$ 2,747,166</u>	<u>\$ 2,603,601</u>	<u>\$ (143,565)</u>	(5)



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
414.00	407.00	404.00	Enrollment in ADM (K-6)	397.00	403.00	381.00

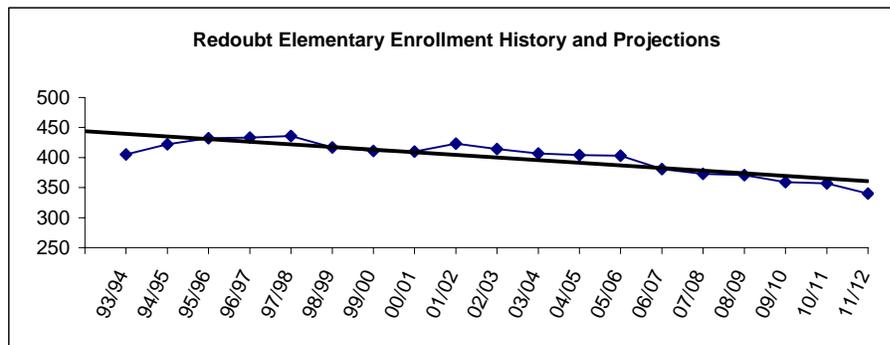
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
19.00	18.00	19.00	Teacher (Includes Quest)	21.00	21.00	19.50
2.00	0.50	3.50	Specialist*	3.50	3.50	3.50
3.00	4.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>25.00</u>	<u>23.50</u>	<u>26.50</u>	Certified Subtotal	<u>28.50</u>	<u>28.50</u>	<u>27.00</u>
2.26	2.26	2.26	Special Ed Aide	1.76	1.76	1.76
-	-	-	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	3.00	3.00	Custodian	3.00	3.00	3.00
<u>7.14</u>	<u>7.64</u>	<u>7.64</u>	Classified Subtotal	<u>7.58</u>	<u>7.58</u>	<u>7.58</u>
<u>32.14</u>	<u>31.14</u>	<u>34.14</u>	Total	<u>36.08</u>	<u>36.08</u>	<u>34.58</u>

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

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

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

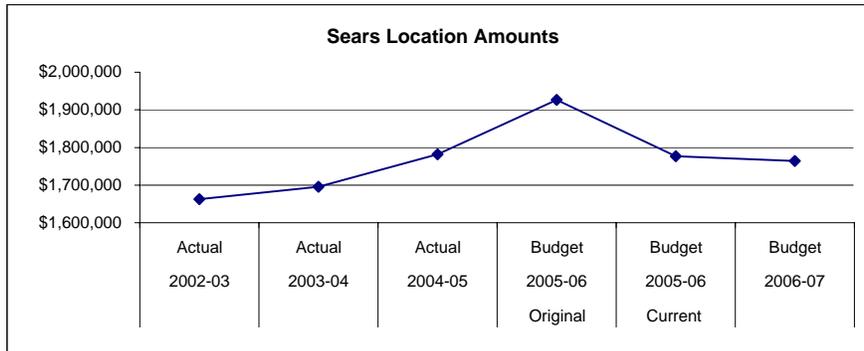


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,085,885	\$ 1,037,697	\$ 1,044,718	3100 Certified Salaries	\$ 1,085,039	\$ 948,315	\$ 969,862	\$ 21,547	2
167,910	211,179	220,986	3200 Non-Certified Salaries	218,930	216,445	212,871	(3,574)	-
318,323	354,358	430,160	3500 Employee Benefits	530,240	475,699	484,947	9,248	2
<u>1,572,118</u>	<u>1,603,234</u>	<u>1,695,864</u>	Subtotal - Personnel Services	<u>1,834,209</u>	<u>1,640,459</u>	<u>1,667,680</u>	<u>27,221</u>	<u>2</u>
219	150	-	4200 Travel	225	225	225	-	-
8,725	7,685	7,170	4300 Utility Services	9,106	59,762	10,456	(49,306)	(83)
34,842	42,367	39,382	4350 Energy	38,702	-	48,706	48,706	100
8,463	7,845	7,519	4400 Purchased Services	8,681	8,681	7,579	(1,102)	(13)
29,033	26,416	23,882	4500 Supplies and Materials	28,978	62,982	24,609	(38,373)	(61)
1,019	849	851	4900 Other Expenses	1,015	1,025	1,025	-	-
<u>82,301</u>	<u>85,312</u>	<u>78,804</u>	Subtotal - Other	<u>86,707</u>	<u>132,675</u>	<u>92,600</u>	<u>(40,075)</u>	<u>(30)</u>
<u>8,057</u>	<u>7,367</u>	<u>6,923</u>	5100 Equipment	<u>5,718</u>	<u>3,588</u>	<u>3,588</u>	<u>-</u>	<u>-</u>
<u>\$ 1,662,476</u>	<u>\$ 1,695,913</u>	<u>\$ 1,781,591</u>	Location Totals	<u>\$ 1,926,634</u>	<u>\$ 1,776,722</u>	<u>\$ 1,763,868</u>	<u>\$ (12,854)</u>	<u>(1)</u>



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
314.00	302.00	239.00	Enrollment in ADM (PS-2)	273.00	208.00	222.00

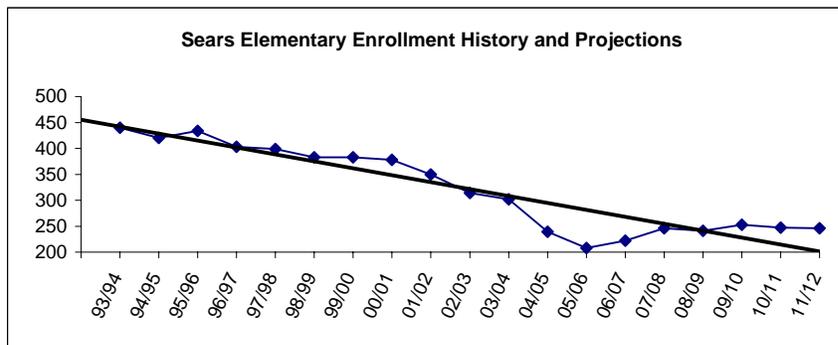
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.50	12.50	11.00	Teacher (Includes Quest)	12.00	11.00	11.50
2.00	1.00	3.50	Specialist*	3.50	2.50	2.50
2.00	3.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>19.50</u>	<u>17.50</u>	<u>17.50</u>	Certified Subtotal	<u>18.50</u>	<u>16.50</u>	<u>17.00</u>
1.76	3.02	3.02	Special Ed Aide	2.64	2.64	2.64
-	-	-	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.75	0.75
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.00	Custodian	2.00	2.00	2.00
<u>6.14</u>	<u>7.40</u>	<u>6.90</u>	Classified Subtotal	<u>6.90</u>	<u>6.77</u>	<u>6.77</u>
<u>25.64</u>	<u>24.90</u>	<u>24.40</u>	Total	<u>25.40</u>	<u>23.27</u>	<u>23.77</u>

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

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

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

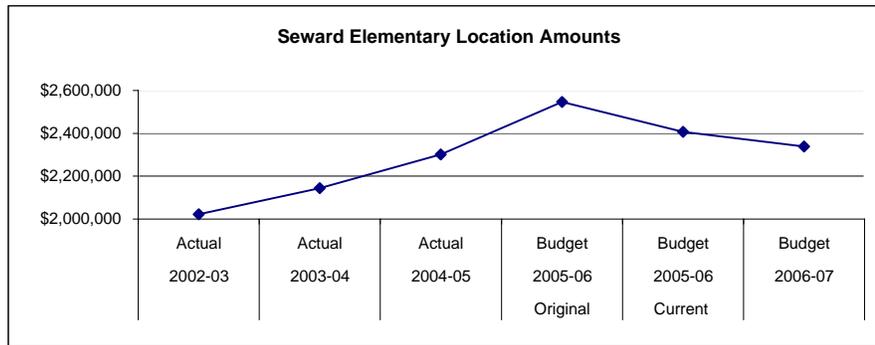


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,230,107	\$ 1,304,775	\$ 1,369,531	3100 Certified Salaries	\$ 1,479,845	\$ 1,329,026	\$ 1,308,570	\$ (20,456)	(2)
225,701	218,266	205,648	3200 Non-Certified Salaries	214,032	215,209	212,866	(2,343)	(1)
391,576	439,214	541,398	3500 Employee Benefits	665,597	619,040	609,317	(9,723)	(2)
<u>1,847,384</u>	<u>1,962,255</u>	<u>2,116,577</u>	Subtotal - Personnel Services	<u>2,359,474</u>	<u>2,163,275</u>	<u>2,130,753</u>	<u>(32,522)</u>	(2)
1,969	1,724	1,462	4200 Travel	1,325	1,325	1,325	-	-
21,458	21,081	22,356	4300 Utility Services	22,964	147,344	24,481	(122,863)	(83)
101,918	101,248	113,004	4350 Energy	112,436	-	136,373	136,373	100
9,743	10,038	9,029	4400 Purchased Services	10,609	10,609	9,983	(626)	(6)
33,914	40,720	31,274	4500 Supplies and Materials	33,608	79,103	30,988	(48,115)	(61)
700	660	660	4900 Other Expenses	1,015	1,025	1,025	-	-
<u>169,702</u>	<u>175,471</u>	<u>177,785</u>	Subtotal - Other	<u>181,957</u>	<u>239,406</u>	<u>204,175</u>	<u>(35,231)</u>	(15)
<u>4,745</u>	<u>5,835</u>	<u>7,335</u>	5100 Equipment	<u>4,745</u>	<u>3,588</u>	<u>3,588</u>	-	-
<u>\$ 2,021,831</u>	<u>\$ 2,143,561</u>	<u>\$ 2,301,697</u>	Location Totals	<u>\$ 2,546,176</u>	<u>\$ 2,406,269</u>	<u>\$ 2,338,516</u>	<u>\$ (67,753)</u>	(3)



Seward Elementary School, located in Seward, Alaska, was constructed in 1990. Our student population includes Special Needs Pre-School - 6th Grade. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
356.00	323.00	308.00	Enrollment in ADM (PS-6)	302.00	289.00	273.00

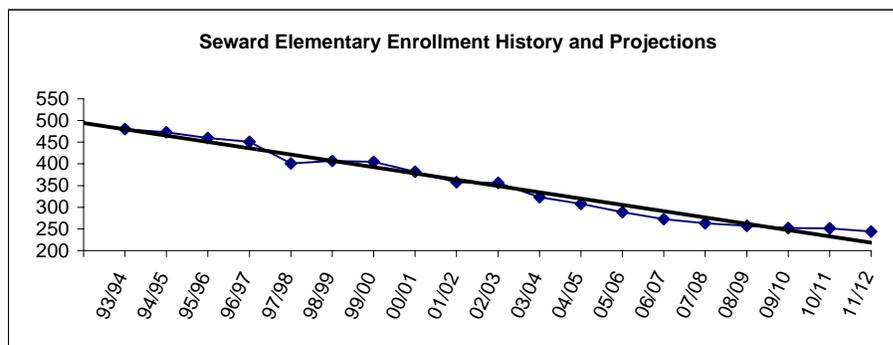
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	15.00	13.50	Teacher (Includes Quest)	15.00	15.50	14.00
3.00	1.00	4.00	Specialist*	4.00	3.50	3.50
3.50	4.75	3.75	Special Ed Teacher**	3.75	3.75	3.75
<u>21.50</u>	<u>21.75</u>	<u>22.25</u>	Certified Subtotal	<u>23.75</u>	<u>23.75</u>	<u>22.25</u>
3.77	3.02	2.20	Special Ed Aide	2.20	2.20	2.20
-	-	-	Aide	0.44	0.44	0.38
0.88	0.73	0.73	Nurse***	0.73	0.73	0.73
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.50	3.00	3.00	Custodian	2.50	2.50	2.50
<u>8.65</u>	<u>7.75</u>	<u>6.93</u>	Classified Subtotal	<u>6.87</u>	<u>6.87</u>	<u>6.81</u>
<u><u>30.15</u></u>	<u><u>29.50</u></u>	<u><u>29.18</u></u>	Total	<u><u>30.62</u></u>	<u><u>30.62</u></u>	<u><u>29.06</u></u>

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

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

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

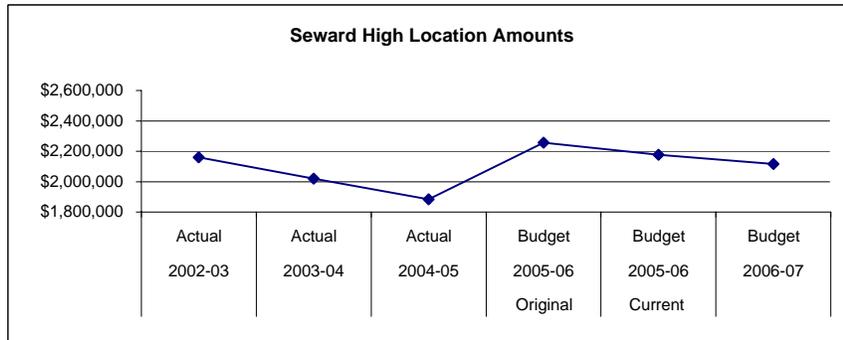


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,068,608	\$ 996,802	\$ 922,365	3100 Certified Salaries	\$ 1,062,285	\$ 987,411	\$ 941,110	\$ (46,301)	(5)
268,963	260,945	263,677	3200 Non-Certified Salaries	296,346	280,970	267,036	(13,934)	(5)
365,477	381,860	412,404	3500 Employee Benefits	543,283	516,044	494,528	(21,516)	(4)
<u>1,703,048</u>	<u>1,639,607</u>	<u>1,598,446</u>	Subtotal - Personnel Services	<u>1,901,914</u>	<u>1,784,425</u>	<u>1,702,674</u>	<u>(81,751)</u>	(5)
-	-	-	4100 Professional-Technical Svc	-	350	-	(350)	(100)
1,024	1,006	1,172	4200 Travel	1,526	1,082	1,526	444	41
11,521	-	107	4250 Student Travel	500	179	500	321	179
69,227	68,954	57,817	4300 Utility Services	61,247	329,259	66,247	(263,012)	(80)
292,356	249,843	160,075	4350 Energy	227,849	-	284,095	284,095	100
7,876	7,533	5,361	4400 Purchased Services	11,871	11,530	11,952	422	4
49,381	43,971	44,020	4500 Supplies and Materials	45,543	40,752	43,948	3,196	8
3,327	3,535	3,105	4900 Other Expenses	2,453	2,428	2,453	25	1
<u>434,712</u>	<u>374,842</u>	<u>271,657</u>	Subtotal - Other	<u>350,989</u>	<u>385,580</u>	<u>410,721</u>	<u>25,141</u>	-
<u>22,567</u>	<u>4,574</u>	<u>13,508</u>	5100 Equipment	<u>2,927</u>	<u>7,243</u>	<u>2,521</u>	<u>(4,722)</u>	(65)
<u>\$ 2,160,327</u>	<u>\$ 2,019,023</u>	<u>\$ 1,883,611</u>	Location Totals	<u>\$ 2,255,830</u>	<u>\$ 2,177,248</u>	<u>\$ 2,115,916</u>	<u>\$ (61,332)</u>	(3)



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
282.00	274.00	259.00	Enrollment in ADM (9-12)	263.00	235.00	250.00

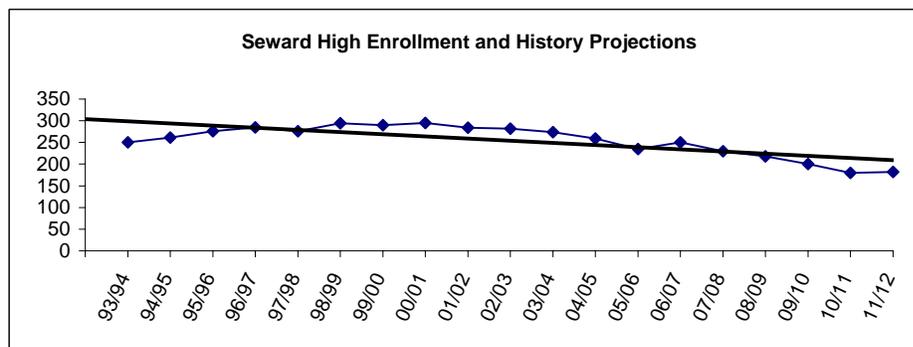
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.90	12.50	12.00	Teacher (Includes Quest)	12.00	12.00	11.50
2.35	1.75	0.50	Specialist*	1.50	1.50	1.50
2.50	2.50	2.50	Special Ed Teacher**	3.00	3.00	3.00
<u>19.75</u>	<u>17.75</u>	<u>16.00</u>	Certified Subtotal	<u>17.50</u>	<u>17.50</u>	<u>17.00</u>
0.88	0.88	0.88	Special Ed Aide	1.32	1.32	1.32
-	1.50	-	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	0.44
0.40	0.40	0.45	Nurse***	0.45	0.25	0.25
3.50	2.00	3.00	Support	3.50	3.50	3.00
3.50	3.00	2.50	Custodian	2.50	2.50	2.50
<u>8.28</u>	<u>7.78</u>	<u>6.83</u>	Classified Subtotal	<u>8.21</u>	<u>8.01</u>	<u>7.51</u>
<u>28.03</u>	<u>25.53</u>	<u>22.83</u>	Total	<u>25.71</u>	<u>25.51</u>	<u>24.51</u>

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

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

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

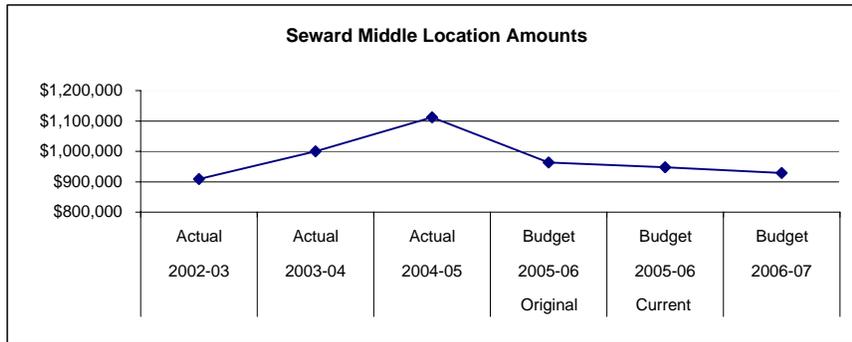


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 475,126	\$ 541,521	\$ 487,131	3100 Certified Salaries	\$ 402,965	\$ 394,229	\$ 374,460	\$ (19,769)	(5)
136,579	124,911	145,673	3200 Non-Certified Salaries	118,040	112,717	99,446	(13,271)	(12)
172,200	201,816	234,421	3500 Employee Benefits	217,618	215,788	196,748	(19,040)	(9)
<u>783,905</u>	<u>868,248</u>	<u>867,225</u>	Subtotal - Personnel Services	<u>738,623</u>	<u>722,734</u>	<u>670,654</u>	<u>(52,080)</u>	<u>(7)</u>
373	233	399	4200 Travel	675	257	675	418	163
1,736	-	-	4250 Student Travel	-	-	-	-	-
30,108	30,348	55,414	4300 Utility Services	48,787	197,705	53,019	(144,686)	(73)
70,847	81,327	160,074	4350 Energy	149,616	-	181,594	181,594	100
4,611	4,258	3,728	4400 Purchased Services	4,576	2,872	4,296	1,424	50
15,628	13,554	22,407	4500 Supplies and Materials	16,216	20,658	13,767	(6,891)	(33)
650	620	887	4900 Other Expenses	2,585	685	2,635	1,950	285
<u>123,953</u>	<u>130,340</u>	<u>242,909</u>	Subtotal - Other	<u>222,455</u>	<u>222,177</u>	<u>255,986</u>	<u>33,809</u>	<u>15</u>
<u>636</u>	<u>1,787</u>	<u>2,361</u>	5100 Equipment	<u>2,160</u>	<u>2,271</u>	<u>2,521</u>	<u>250</u>	<u>11</u>
<u>\$ 908,494</u>	<u>\$ 1,000,375</u>	<u>\$ 1,112,495</u>	Location Totals	<u>\$ 963,238</u>	<u>\$ 947,182</u>	<u>\$ 929,161</u>	<u>\$ (18,021)</u>	<u>(2)</u>



A replacement facility for the Seward Middle School was approved through a general vote by Kenai Peninsula voters in October of 2002. Seward Middle School will be a stand-alone facility, designed to accommodate 250 students. It will be located just north of the current high school facility and approximately one block west of Seward Elementary School.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
121.00	116.00	116.00	Enrollment in ADM (7-12)	99.00	108.00	86.00

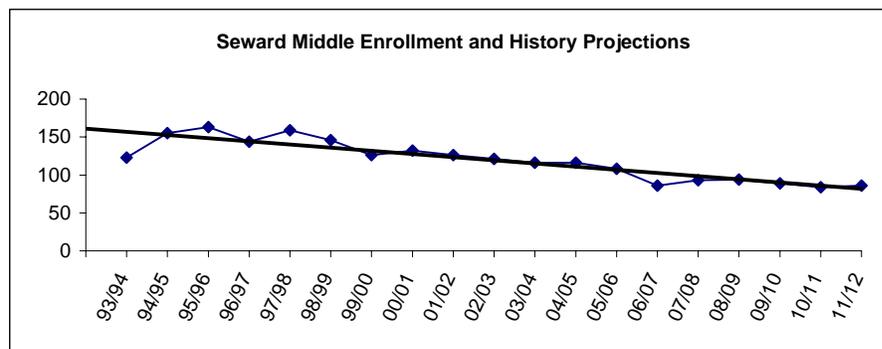
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.75	6.00	5.25	Teacher (Includes Quest)	5.00	5.25	4.50
1.00	1.25	1.25	Specialist*	-	-	-
1.50	1.50	1.50	Special Ed Teacher**	1.00	1.00	1.00
<u>10.25</u>	<u>9.75</u>	<u>9.00</u>	Certified Subtotal	<u>7.00</u>	<u>7.25</u>	<u>6.50</u>
1.32	0.88	1.76	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	0.20	0.20
1.50	1.50	1.50	Support	0.75	0.75	0.75
2.50	1.50	1.50	Custodian	2.00	2.00	1.50
<u>5.32</u>	<u>3.88</u>	<u>4.76</u>	Classified Subtotal	<u>3.63</u>	<u>3.83</u>	<u>3.33</u>
<u>15.57</u>	<u>13.63</u>	<u>13.76</u>	Totals	<u>10.63</u>	<u>11.08</u>	<u>9.83</u>

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

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

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

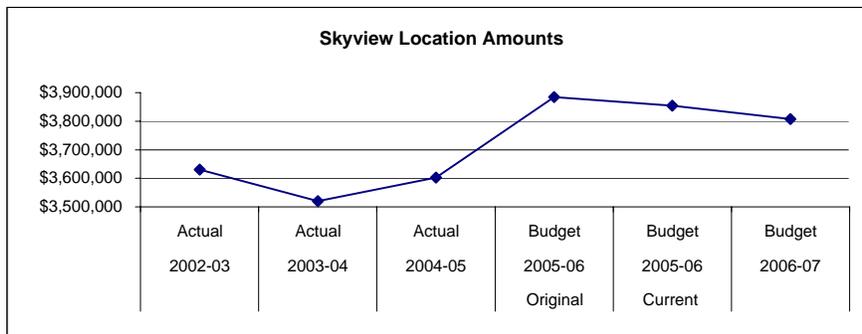


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 2,122,690	\$ 2,046,116	\$ 1,997,308	3100 Certified Salaries	\$ 2,109,499	\$ 2,067,863	\$ 2,022,043	\$ (45,820)	(2)
436,570	421,361	421,070	3200 Non-Certified Salaries	405,711	403,287	397,868	(5,419)	-
673,538	715,965	822,193	3500 Employee Benefits	987,447	968,531	964,933	(3,598)	-
<u>3,232,798</u>	<u>3,183,442</u>	<u>3,240,571</u>	Subtotal - Personnel Services	<u>3,502,657</u>	<u>3,439,681</u>	<u>3,384,844</u>	<u>(54,837)</u>	(2)
-	-	438	4100 Professional-Technical Svc	-	-	-	-	-
3,122	1,421	1,686	4200 Travel	2,700	4,639	2,700	(1,939)	(42)
19,975	-	-	4250 Student Travel	-	141	-	(141)	(100)
24,806	24,496	23,650	4300 Utility Services	21,640	291,912	24,190	(267,722)	(92)
215,400	187,096	220,987	4350 Energy	230,166	-	273,666	273,666	100
22,988	16,037	17,497	4400 Purchased Services	28,238	18,896	24,061	5,165	27
78,300	84,853	78,693	4500 Supplies and Materials	84,130	83,554	87,953	4,399	5
6,897	5,758	5,658	4900 Other Expenses	5,956	5,376	5,200	(176)	(3)
<u>371,488</u>	<u>319,661</u>	<u>348,609</u>	Subtotal - Other	<u>372,830</u>	<u>404,518</u>	<u>417,770</u>	<u>13,252</u>	3
<u>25,687</u>	<u>16,481</u>	<u>13,769</u>	5100 Equipment	<u>8,765</u>	<u>10,516</u>	<u>5,096</u>	<u>(5,420)</u>	(52)
<u>\$ 3,629,973</u>	<u>\$ 3,519,584</u>	<u>\$ 3,602,949</u>	Location Totals	<u>\$ 3,884,252</u>	<u>\$ 3,854,715</u>	<u>\$ 3,807,710</u>	<u>\$ (47,005)</u>	(1)



Skyview High School, located in Soldotna, Alaska, was constructed in 1988. The facility was originally built to house 600 students in grades 9-12. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways, lies ten miles inland from Cook Inlet and borders the Kenai River. Skyview High School is located three miles south of Soldotna on the Sterling Highway. The school is a leader in technology and is on the forefront of using Palm Handheld Computers in education. Along with the wide array of academic and extra-curricular offerings, Skyview places an emphasis on the affective growth of students. The well established, community-based Student Aspirations Mentor Program is one of the key components in the school's development of students' overall well-being.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
605.00	556.00	526.00	Enrollment in ADM (9-12)	546.00	521.00	544.00

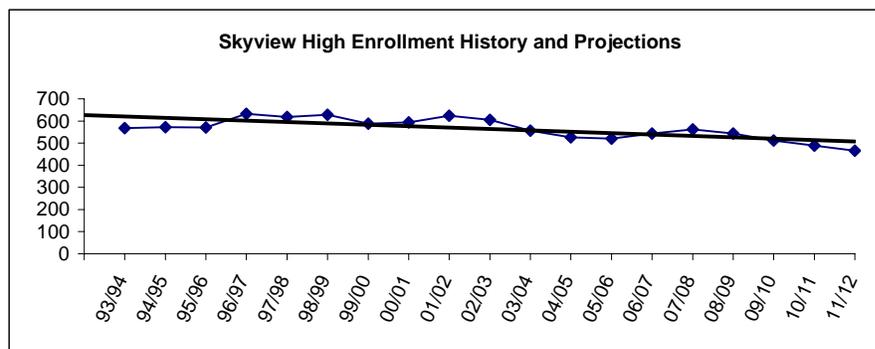
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
29.65	25.55	24.10	Teacher (Includes Quest)	24.50	24.50	24.00
3.50	3.50	2.50	Specialist*	3.00	3.00	3.00
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>40.15</u>	<u>36.05</u>	<u>33.60</u>	Certified Subtotal	<u>34.50</u>	<u>34.50</u>	<u>34.00</u>
1.38	1.38	1.38	Special Ed Aide	1.38	1.38	1.38
-	1.00	-	Aide	0.44	0	0.44
0.60	0.60	0.60	Nurse***	0.60	0.55	0.55
5.50	4.50	4.50	Support	4.50	4.50	4.50
6.00	5.00	5.00	Custodians	5.00	5.00	5.00
<u>13.48</u>	<u>12.48</u>	<u>11.48</u>	Classified Subtotal	<u>11.92</u>	<u>11.87</u>	<u>11.87</u>
<u>53.63</u>	<u>48.53</u>	<u>45.08</u>	Total	<u>46.42</u>	<u>46.37</u>	<u>45.87</u>

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

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

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

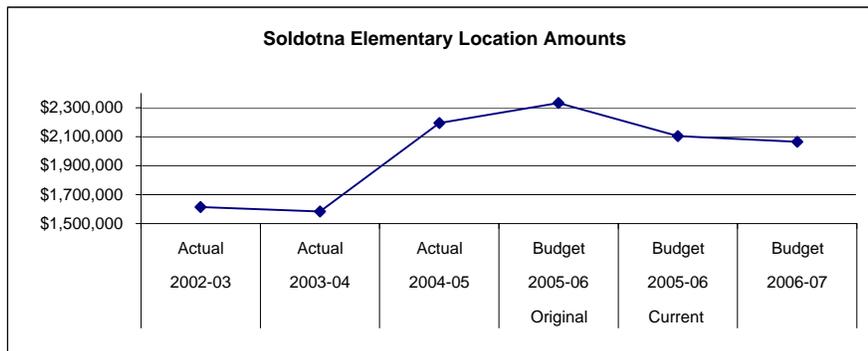


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 959,984	\$ 880,714	\$ 1,286,640	3100 Certified Salaries	\$ 1,300,573	\$ 1,111,968	\$ 1,100,789	\$ (11,179)	-
206,084	240,284	251,847	3200 Non-Certified Salaries	261,441	265,288	263,361	(1,927)	-
317,121	348,598	542,713	3500 Employee Benefits	640,109	558,446	557,007	(1,439)	-
<u>1,483,189</u>	<u>1,469,596</u>	<u>2,081,200</u>	Subtotal - Personnel Services	<u>2,202,123</u>	<u>1,935,702</u>	<u>1,921,157</u>	<u>(14,545)</u>	-
817	-	417	4200 Travel	496	496	496	-	-
12,534	12,072	10,080	4300 Utility Services	10,471	77,749	11,561	(66,188)	(85)
67,187	55,140	58,898	4350 Energy	72,170	-	88,790	88,790	100
9,765	10,564	8,754	4400 Purchased Services	9,954	10,193	9,360	(833)	(8)
34,017	30,835	26,992	4500 Supplies and Materials	31,648	74,896	28,688	(46,208)	(62)
685	660	961	4900 Other Expenses	1,161	1,008	1,171	163	16
<u>125,005</u>	<u>109,271</u>	<u>106,102</u>	Subtotal - Other	<u>125,900</u>	<u>164,342</u>	<u>140,066</u>	<u>(24,276)</u>	(15)
<u>5,285</u>	<u>5,262</u>	<u>7,947</u>	5100 Equipment	<u>5,262</u>	<u>4,740</u>	<u>4,312</u>	<u>(428)</u>	(9)
<u>\$ 1,613,479</u>	<u>\$ 1,584,129</u>	<u>\$ 2,195,249</u>	Location Totals	<u>\$ 2,333,285</u>	<u>\$ 2,104,784</u>	<u>\$ 2,065,535</u>	<u>\$ (39,249)</u>	-



Soldotna Elementary School, located in downtown Soldotna, Alaska, was originally constructed in 1960 and has had six additions, with the most recent (including a complete remodel of the original structure) being completed in 1987. The facility encompasses K-6 and special needs pre-schoolers. Soldotna Elementary School has a long history of outstanding academic achievement supported by a special focus on music. Music classes, band and choir support the other curriculums while emphasizing the arts. Special help for students includes an "After the Bell" after-school program, a remedial Title I school program, a huge cadre of parent volunteers, numerous Foster Grandparents, and many dedicated educators. Soldotna is on the Kenai Peninsula. Because of the school's proximity to Cook Inlet and the Kenai River, educators facilitate many "hands on" related environmental experiences for student learning. Being "in town" allows for a wide variety of learning trips in the Soldotna downtown community to foster experiential learning while allowing parents to also visit their students during the day or eat lunch with them.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
307.00	292.00	291.00	Enrollment in ADM (PS-6)	277.00	282.00	250.00

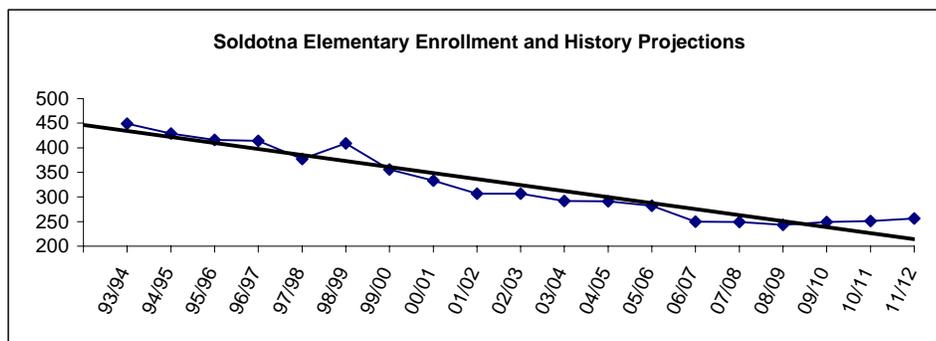
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.70	11.50	14.00	Teacher (Includes Quest)	13.50	12.50	12.50
1.80	-	2.56	Specialist*	2.56	2.56	2.56
3.00	4.00	6.00	Special Ed Teacher**	6.00	3.00	3.00
<u>18.50</u>	<u>16.50</u>	<u>23.56</u>	Certified Subtotal	<u>23.06</u>	<u>19.06</u>	<u>19.06</u>
2.64	3.52	3.52	Special Ed Aide	3.52	3.52	3.52
-	-	-	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.75	0.70	0.60	Nurse***	0.60	0.65	0.65
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.75	2.50	2.50	Custodian	2.50	2.50	2.50
<u>7.14</u>	<u>7.72</u>	<u>7.62</u>	Classified Subtotal	<u>8.00</u>	<u>8.05</u>	<u>8.05</u>
<u>25.64</u>	<u>24.22</u>	<u>31.18</u>	Total	<u>31.06</u>	<u>27.11</u>	<u>27.11</u>

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

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

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

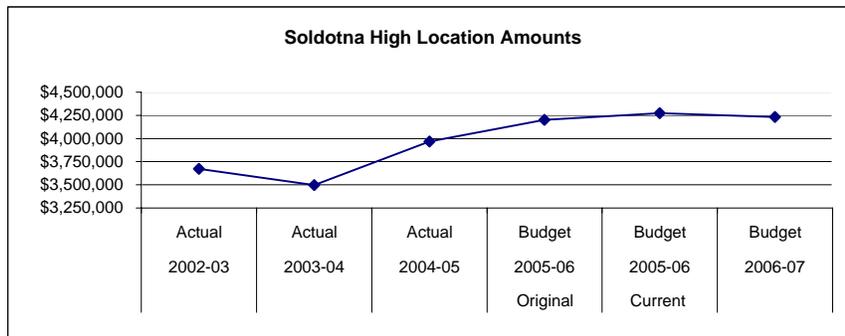


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,970,782	\$ 1,884,256	\$ 2,093,790	3100 Certified Salaries	\$ 2,182,862	\$ 2,188,841	\$ 2,141,067	\$ (47,774)	(2)
614,708	542,519	556,396	3200 Non-Certified Salaries	536,124	554,168	551,327	(2,841)	(1)
688,236	716,639	901,762	3500 Employee Benefits	1,076,932	1,080,958	1,079,821	(1,137)	(0)
<u>3,273,726</u>	<u>3,143,414</u>	<u>3,551,948</u>	Subtotal - Personnel services	<u>3,795,918</u>	<u>3,823,967</u>	<u>3,772,215</u>	<u>(51,752)</u>	(1)
-	-	-	4100 Professional-Technical Svc	-	300	-	(300)	(100)
5,946	2,025	4,481	4200 Travel	4,393	5,643	4,393	(1,250)	(22)
17,866	49	-	4250 Student Travel	-	-	-	-	-
36,798	31,983	31,312	4300 Utility Services	30,815	314,252	34,809	(279,443)	(89)
201,352	205,207	244,740	4350 Energy	237,159	-	288,315	288,315	-
20,772	22,806	20,436	4400 Purchased Services	28,080	25,149	27,453	2,304	9
90,525	75,725	94,577	4500 Supplies and Materials	96,288	89,002	93,858	4,856	5
4,815	5,359	5,610	4900 Other Expenses	5,325	3,185	5,375	2,190	69
<u>378,074</u>	<u>343,154</u>	<u>401,156</u>	Subtotal - Other	<u>402,060</u>	<u>437,531</u>	<u>454,203</u>	<u>16,672</u>	4
<u>19,989</u>	<u>11,278</u>	<u>13,372</u>	5100 Equipment	<u>4,361</u>	<u>11,316</u>	<u>6,323</u>	<u>(4,993)</u>	(44)
<u>\$ 3,671,789</u>	<u>\$ 3,497,846</u>	<u>\$ 3,966,476</u>	Location Totals	<u>\$ 4,202,339</u>	<u>\$ 4,272,814</u>	<u>\$ 4,232,741</u>	<u>\$ (40,073)</u>	(1)



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
513.00	516.00	530.00	Enrollment in ADM (9-12)	559.00	531.00	537.00

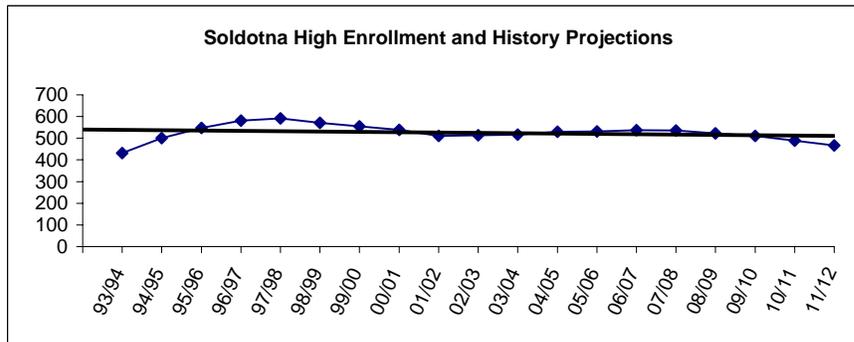
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.10	21.95	22.65	Teacher (Includes Quest)	24.50	24.50	24.00
3.40	3.00	4.00	Specialist*	3.00	4.00	4.00
4.60	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>36.10</u>	<u>31.95</u>	<u>33.65</u>	Certified Subtotal	<u>34.50</u>	<u>35.50</u>	<u>35.00</u>
6.16	5.72	5.72	Special Ed Aide	5.72	5.72	5.72
-	1.00	-	Aide	0.44	0.44	0.44
0.44	0.44	0.44	Nurse***	0.44	0.53	0.53
5.00	3.50	4.50	Support	4.50	4.50	4.50
7.00	5.50	5.50	Custodian	5.50	5.50	5.50
<u>18.60</u>	<u>16.16</u>	<u>16.16</u>	Classified Subtotal	<u>16.60</u>	<u>16.69</u>	<u>16.69</u>
<u>54.70</u>	<u>48.11</u>	<u>49.81</u>	Total	<u>51.10</u>	<u>52.19</u>	<u>51.69</u>

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

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

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

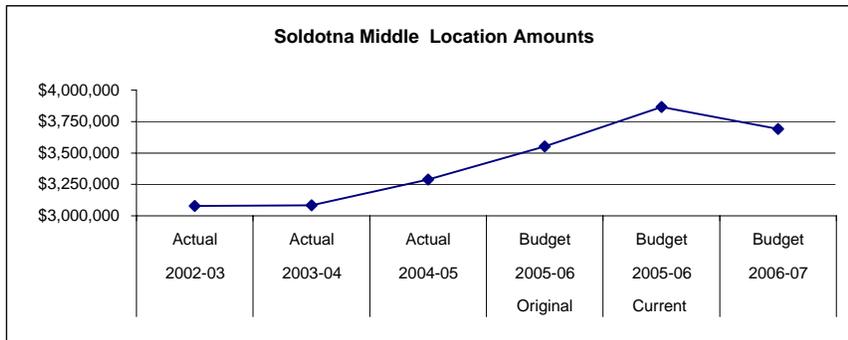


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,946,672	\$ 1,886,303	\$ 1,930,225	3100 Certified Salaries	\$ 2,014,816	\$ 2,212,157	\$ 2,105,447	\$ (106,710)	(5)
328,208	333,385	326,191	3200 Non-Certified Salaries	354,905	368,834	346,363	(22,471)	(6)
604,156	640,792	780,837	3500 Employee Benefits	945,615	1,025,558	985,192	(40,366)	(4)
<u>2,879,036</u>	<u>2,860,480</u>	<u>3,037,253</u>	Subtotal - Personnel Services	<u>3,315,336</u>	<u>3,606,549</u>	<u>3,437,002</u>	<u>(169,547)</u>	(5)
-	-	-	4100 Professional-Technical Svc	-	375	-	(375)	(100)
623	835	1,284	4200 Travel	675	675	675	-	-
3,741	-	-	4250 Student Travel	-	-	-	-	-
22,337	21,305	20,234	4300 Utility Services	20,458	161,317	22,721	(138,596)	(86)
101,312	94,570	110,978	4350 Energy	116,960	-	142,206	142,206	-
14,797	14,263	15,370	4400 Purchased Services	21,029	20,941	18,123	(2,818)	(13)
45,947	48,947	68,965	4500 Supplies and Materials	69,499	66,347	63,767	(2,580)	(4)
1,300	1,703	1,321	4900 Other Expenses	2,394	1,644	2,444	800	49
<u>190,057</u>	<u>181,623</u>	<u>218,152</u>	Subtotal - Other	<u>231,015</u>	<u>251,299</u>	<u>249,936</u>	<u>(1,363)</u>	(1)
<u>8,857</u>	<u>41,121</u>	<u>33,617</u>	5100 Equipment	<u>6,392</u>	<u>7,008</u>	<u>4,645</u>	<u>(2,363)</u>	(34)
<u>\$ 3,077,950</u>	<u>\$ 3,083,224</u>	<u>\$ 3,289,022</u>	Location Totals	<u>\$ 3,552,743</u>	<u>\$ 3,864,856</u>	<u>\$ 3,691,583</u>	<u>\$ (173,273)</u>	(4)



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
538.00	536.00	538.00	Enrollment in ADM (7-8)	544.00	540.00	465.00

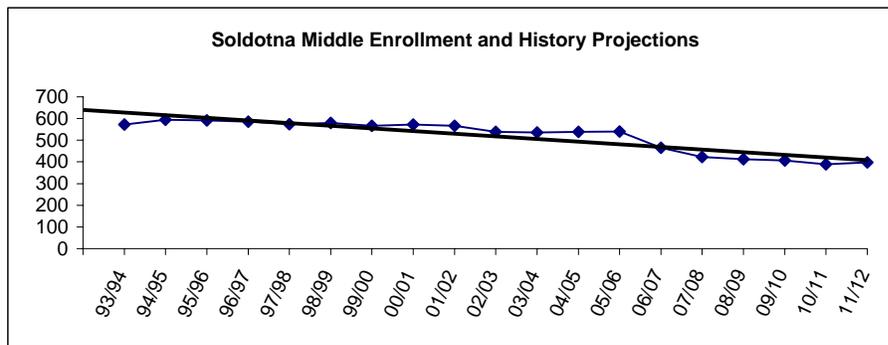
**FTE's Included In Current Budget**

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.14	22.64	23.14	Teacher (Includes Quest)	23.50	24.50	22.00
3.86	1.86	1.86	Specialist*	2.00	3.00	3.00
5.00	6.00	6.00	Special Ed Teacher**	6.00	9.00	9.00
<u>36.00</u>	<u>32.50</u>	<u>33.00</u>	Certified Subtotal	<u>33.50</u>	<u>38.50</u>	<u>36.00</u>
2.64	3.52	2.64	Special Ed Aide	2.64	2.64	2.64
-	-	-	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	2.50	2.50	Support	3.50	3.50	3.50
5.50	4.00	4.00	Custodian	4.00	4.00	3.50
<u>11.52</u>	<u>10.90</u>	<u>10.02</u>	Classified Subtotal	<u>11.46</u>	<u>11.46</u>	<u>10.96</u>
<u><u>47.52</u></u>	<u><u>43.40</u></u>	<u><u>43.02</u></u>	Total	<u><u>44.96</u></u>	<u><u>49.96</u></u>	<u><u>46.96</u></u>

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

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



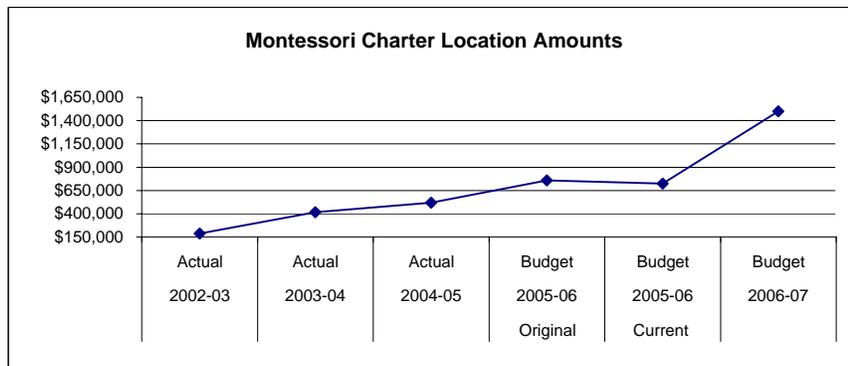
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 64 Soldotna Montessori Charter School

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 75,336	\$ 246,906	\$ 316,957	3100 Certified Salaries	\$ 305,478	\$ 305,478	\$ 455,431	\$ 149,953	49
18,446	40,876	44,989	3200 Non-Certified Salaries	115,382	115,382	182,900	67,518	59
28,605	79,262	114,448	3500 Employee Benefits	175,280	175,280	262,119	86,839	50
<u>122,387</u>	<u>367,044</u>	<u>476,394</u>	Subtotal - Personnel Services	<u>596,140</u>	<u>596,140</u>	<u>900,450</u>	<u>304,310</u>	51
-	16,395	974	4100 Professional-Technical Svc	-	5,000	20,000	15,000	300
476	1,013	551	4200 Travel	5,000	2,000	20,000	18,000	900
1,516	1,315	200	4250 Student Travel	2,000	-	-	-	-
1,361	1,237	2,622	4300 Utility Services	2,500	15,500	4,800	(10,700)	(69)
4,462	9,600	14,550	4350 Energy	13,000	-	15,000	15,000	100
277	1,652	3,082	4400 Purchased Services	3,000	3,000	3,700	700	23
46,683	1,936	2,470	4500 Supplies and Materials	57,358	57,358	300,489	243,131	424
-	940	693	4900 Other Expenses	52,184	19,853	170,350	150,497	758
6,457	15,641	17,604	4950 Indirect Costs	26,318	26,318	51,933	25,615	97
<u>61,232</u>	<u>49,729</u>	<u>42,746</u>	Subtotal - Other	<u>161,360</u>	<u>129,029</u>	<u>586,272</u>	<u>457,243</u>	354
2,480	-	-	5100 Equipment	-	-	13,000	13,000	100
<u>\$ 186,099</u>	<u>\$ 416,773</u>	<u>\$ 519,140</u>	Location Totals	<u>\$ 757,500</u>	<u>\$ 725,169</u>	<u>\$ 1,499,722</u>	<u>\$ 774,553</u>	107



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the Soldotna city limits. Soldotna Montessori Charter School has 6 teachers, 9 part-time support staff, a half-time custodian and a one-third time consulting administrator.

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 64 Soldotna Montessori Charter School

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
43.00	89.00	100.00	Enrollment in ADM (K-8)	126.00	124.00	152.00

**FTE's Included In Current Budget**

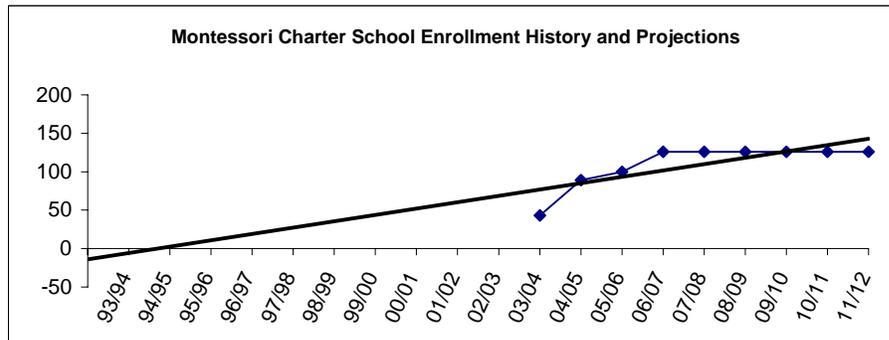
-	0.35	0.35	Administrator	0.35	0.35	0.35
2.00	4.25	5.40	Teacher (Includes Quest)	6.40	8.01	8.01
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.00</u>	<u>4.60</u>	<u>5.75</u>	Certified Subtotal	<u>6.75</u>	<u>8.36</u>	<u>8.36</u>
-	0.31	-	Special Ed Aide	-	-	-
-	-	0.31	Aide	1.20	2.89	2.92
-	0.25	0.15	Nurse***	0.15	0.23	0.23
0.50	0.75	0.75	Support	0.75	0.88	0.88
-	0.50	0.50	Custodian	0.50	0.50	0.50
<u>0.50</u>	<u>1.81</u>	<u>1.71</u>	Classified Subtotal	<u>2.60</u>	<u>4.50</u>	<u>4.53</u>
<u><u>2.50</u></u>	<u><u>6.41</u></u>	<u><u>7.46</u></u>	Total	<u><u>9.35</u></u>	<u><u>12.86</u></u>	<u><u>12.89</u></u>

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

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

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

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

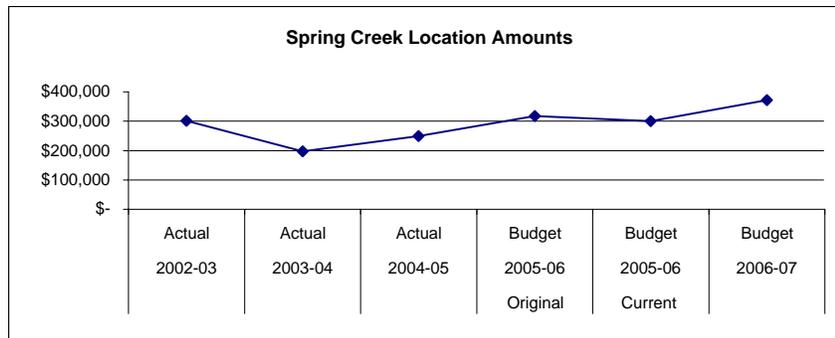


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 189,193	\$ 105,347	\$ 158,055	3100 Certified Salaries	\$ 183,827	\$ 182,955	\$ 233,282	\$ 50,327	28
32,035	21,115	11,209	3200 Non-Certified Salaries	20,992	20,902	21,202	300	1
73,602	43,047	64,550	3500 Employee Benefits	82,832	80,231	100,660	20,429	25
<u>294,830</u>	<u>169,509</u>	<u>233,814</u>	Subtotal - Personnel Services	<u>287,651</u>	<u>284,088</u>	<u>355,144</u>	<u>71,056</u>	<u>25</u>
-	-	-	4100 Professional-Technical Svc	12,700	-	-	-	-
2,267	1,857	791	4200 Travel	7,117	2,629	5,717	3,088	117
1,094	1,008	1,652	4300 Utility Services	1,062	1,062	1,062	-	-
1,075	767	719	4400 Purchased Services	1,239	1,239	1,239	-	-
898	21,953	11,068	4500 Supplies and Materials	7,255	8,255	7,455	(800)	(10)
650	620	650	4900 Other Expenses	-	650	-	(650)	-
<u>5,984</u>	<u>26,205</u>	<u>14,880</u>	Subtotal - Other	<u>29,373</u>	<u>13,835</u>	<u>15,473</u>	<u>1,638</u>	<u>12</u>
<u>1,059</u>	<u>1,912</u>	<u>444</u>	5100 Equipment	<u>444</u>	<u>2,078</u>	<u>1,678</u>	<u>(400)</u>	<u>(19)</u>
<u>\$ 301,873</u>	<u>\$ 197,626</u>	<u>\$ 249,138</u>	Location Totals	<u>\$ 317,468</u>	<u>\$ 300,001</u>	<u>\$ 372,295</u>	<u>\$ 72,294</u>	<u>24</u>



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
32.00	37.00	43.00	Enrollment in ADM (K-12)	55.00	38.00	55.00

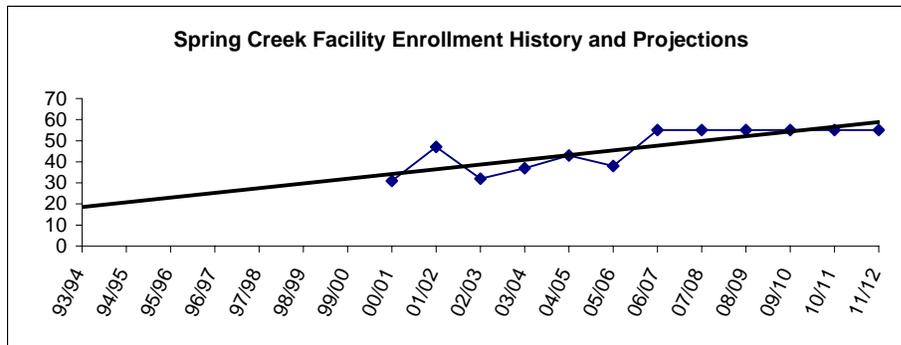
**FTE's Included In Current Budget**

-	-	1.00	Administrator	1.00	1.00	1.00
4.00	2.00	2.00	Teacher (Includes Quest)	2.00	2.00	3.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.00</u>	<u>2.00</u>	<u>3.00</u>	Certified Subtotal	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>
1.44	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
<u>0.50</u>	<u>1.00</u>	<u>0.50</u>	Support	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
<u>1.94</u>	<u>1.00</u>	<u>0.50</u>	Classified Subtotal	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
<u><u>5.94</u></u>	<u><u>3.00</u></u>	<u><u>3.50</u></u>	Total	<u><u>3.75</u></u>	<u><u>3.75</u></u>	<u><u>4.75</u></u>

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

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

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

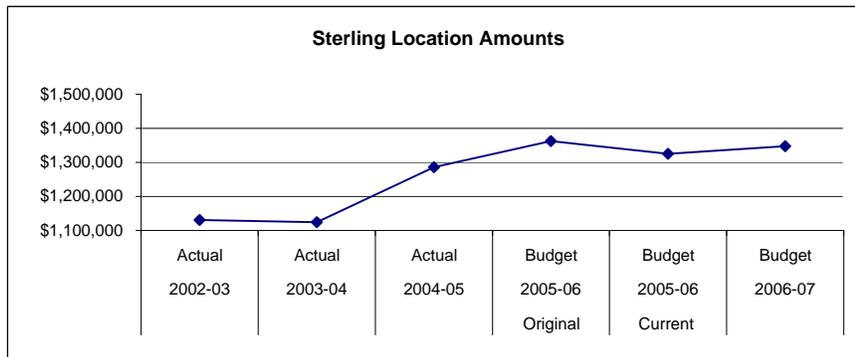


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 675,204	\$ 662,745	\$ 756,505	3100 Certified Salaries	\$ 770,151	\$ 727,714	\$ 749,183	\$ 21,469	3
137,806	136,107	136,849	3200 Non-Certified Salaries	124,434	127,505	127,356	(149)	(0)
221,193	236,014	305,979	3500 Employee Benefits	361,402	340,906	350,413	9,507	3
<u>1,034,203</u>	<u>1,034,866</u>	<u>1,199,333</u>	Subtotal - Personnel Services	<u>1,255,987</u>	<u>1,196,125</u>	<u>1,226,952</u>	<u>30,827</u>	<u>3</u>
439	716	103	4200 Travel	175	175	175	-	-
16,397	12,021	10,660	4300 Utility Services	15,529	71,537	16,883	(54,654)	(76)
43,914	40,941	45,442	4350 Energy	57,933	-	73,054	73,054	100
6,765	8,369	6,764	4400 Purchased Services	7,413	7,586	7,175	(411)	(5)
23,365	21,416	18,287	4500 Supplies and Materials	20,212	45,435	19,239	(26,196)	(58)
902	660	660	4900 Other Expenses	1,015	1,025	1,025	-	-
<u>91,782</u>	<u>84,123</u>	<u>81,916</u>	Subtotal - Other	<u>102,277</u>	<u>125,758</u>	<u>117,551</u>	<u>(8,207)</u>	<u>(7)</u>
4,653	5,714	4,838	5100 Equipment	4,653	2,997	2,997	-	-
<u>\$ 1,130,638</u>	<u>\$ 1,124,703</u>	<u>\$ 1,286,087</u>	Location Totals	<u>\$ 1,362,917</u>	<u>\$ 1,324,880</u>	<u>\$ 1,347,500</u>	<u>\$ 22,620</u>	<u>2</u>



Sterling Elementary School is located in Sterling, Alaska, 12 miles east of Soldotna. The building was constructed in 1958, renovated in 1983, and currently serves students in grades K-6. In 2005 a Title I program was implemented and all teachers and teacher's aides met the highly qualified requirements, in accordance with federal regulations under No Child Left Behind. Also in 2005, Sterling Elementary was chosen as a NASA Explorer School. This designation allows Sterling students and staff to benefit from many NASA resources which enhance the classroom delivery of science, math and technology instruction. The school continues to benefit from its participation in Rural CAP's AmeriCorps program, allowing the school to be open four nights a week for healthy adult activities including sewing, hallwalking, volleyball, basketball, and computer time. Students in the Sterling community benefit from a variety of children's activities including band, vocal music, physical education, student council, Battle of the Books, forensics, 4-H, Girl Scouts, Boy Scouts and Boys & Girls Club sports.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
221.00	203.00	197.00	Enrollment in ADM (K-6)	180.00	175.00	169.00

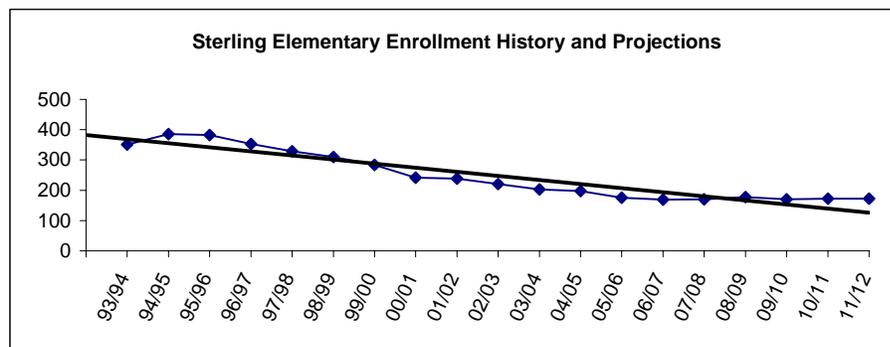
**FTE's Included In Current Budget**

1.00	1.00	0.50	Administrator	0.50	1.00	1.00
10.50	8.75	9.50	Teacher (Includes Quest)	9.50	9.00	8.50
-	0.25	2.00	Specialist*	2.00	2.00	2.00
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>12.50</u>	<u>11.00</u>	<u>13.00</u>	Certified Subtotal	<u>13.00</u>	<u>13.00</u>	<u>12.50</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	0.38	0.38	Aide	0.38	0.38	0.38
0.44	0.40	0.35	Nurse***	0.35	0.40	0.40
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.00	1.50	Custodian	1.50	1.50	1.50
<u>4.82</u>	<u>4.66</u>	<u>4.11</u>	Classified Subtotal	<u>4.11</u>	<u>4.16</u>	<u>4.16</u>
<u><u>17.32</u></u>	<u><u>15.66</u></u>	<u><u>17.11</u></u>	Total	<u><u>17.11</u></u>	<u><u>17.16</u></u>	<u><u>16.66</u></u>

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

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

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

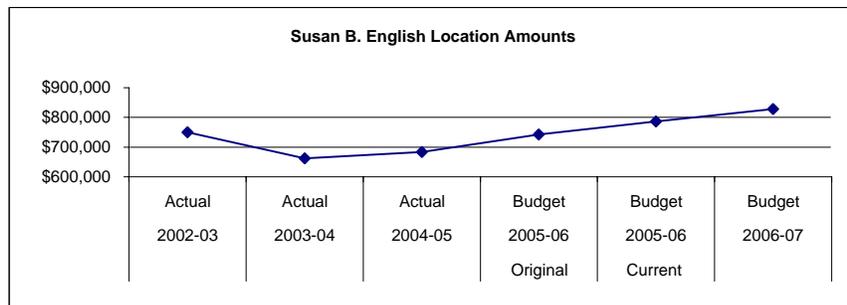


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 330,306	\$ 254,252	\$ 244,019	3100 Certified Salaries	\$ 240,124	\$ 226,622	\$ 250,559	\$ 23,937	-
110,523	132,931	117,140	3200 Non-Certified Salaries	149,244	148,764	167,687	18,923	13
131,010	124,029	136,501	3500 Employee Benefits	169,148	163,296	182,416	19,120	12
<u>571,839</u>	<u>511,212</u>	<u>497,660</u>	Subtotal - Personnel Services	<u>558,516</u>	<u>538,682</u>	<u>600,662</u>	<u>61,980</u>	12
4,313	2,924	3,840	4200 Travel	2,721	4,386	3,000	(1,386)	(32)
9,663	-	-	4250 Student Travel	-	-	-	-	-
24,362	23,811	18,156	4300 Utility Services	22,419	196,579	25,877	(170,702)	(87)
112,849	107,129	138,902	4350 Energy	135,606	-	173,217	173,217	100
4,564	3,258	4,105	4400 Purchased Services	4,156	4,765	4,221	(544)	(11)
13,602	11,388	12,201	4500 Supplies and Materials	16,209	37,661	16,528	(21,133)	(56)
1,535	1,254	1,359	4900 Other Expenses	2,201	1,301	2,226	925	71
<u>170,888</u>	<u>149,764</u>	<u>178,563</u>	Subtotal - Other	<u>183,312</u>	<u>244,692</u>	<u>225,069</u>	<u>(19,623)</u>	(8)
<u>7,512</u>	<u>898</u>	<u>7,535</u>	5100 Equipment	<u>898</u>	<u>2,630</u>	<u>2,630</u>	<u>-</u>	-
<u>\$ 750,239</u>	<u>\$ 661,874</u>	<u>\$ 683,758</u>	Location Totals	<u>\$ 742,726</u>	<u>\$ 786,004</u>	<u>\$ 828,361</u>	<u>\$ 42,357</u>	5



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

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 03 Susan B. English

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
75.00	73.00	62.00	Enrollment in ADM (K-12)	64.00	71.00	67.00

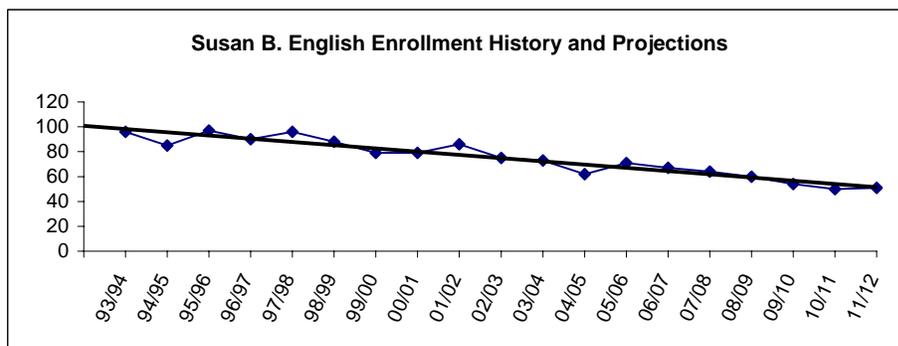
**FTE's Included In Current Budget**

1.00	1.00	0.50	Administrator	0.50	0.50	0.50
5.00	4.00	4.25	Teacher (Includes Quest)	3.50	3.50	4.00
-	-	-	Specialist*	-	-	-
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>6.50</u>	<u>5.50</u>	<u>5.25</u>	Certified Subtotal	<u>4.50</u>	<u>4.50</u>	<u>5.00</u>
-	0.82	0.82	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.13	0.13	0.15	Nurse***	0.15	0.13	0.13
1.50	1.00	1.00	Support	1.25	1.25	1.75
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>3.63</u>	<u>3.95</u>	<u>3.97</u>	Classified Subtotal	<u>4.28</u>	<u>4.26</u>	<u>4.76</u>
<u><u>10.13</u></u>	<u><u>9.45</u></u>	<u><u>9.22</u></u>	Total	<u><u>8.78</u></u>	<u><u>8.76</u></u>	<u><u>9.76</u></u>

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

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

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

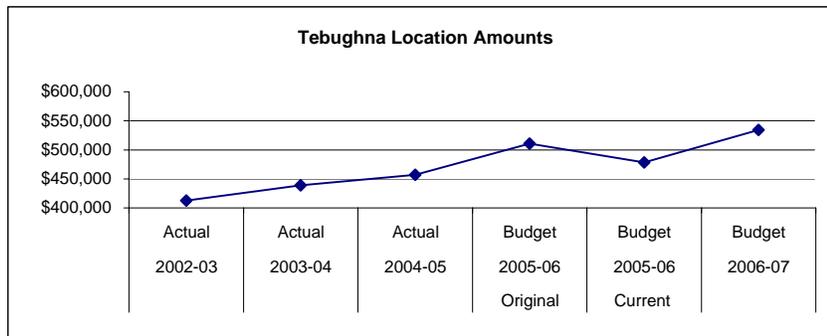


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 185,871	\$ 181,957	\$ 157,610	3100 Certified Salaries	\$ 191,278	\$ 161,751	\$ 215,164	\$ 53,413	33
57,899	64,155	78,878	3200 Non-Certified Salaries	74,919	75,018	52,350	(22,668)	(30)
77,406	87,556	94,899	3500 Employee Benefits	119,280	110,537	118,279	7,742	7
<u>321,176</u>	<u>333,668</u>	<u>331,387</u>	Subtotal - Personnel Services	<u>385,477</u>	<u>347,306</u>	<u>385,793</u>	<u>38,487</u>	11
5,722	6,947	6,663	4200 Travel	4,310	14,053	7,000	(7,053)	(50)
-	1,640	-	4250 Student Travel	-	-	-	-	-
10,884	11,986	28,154	4300 Utility Services	23,947	100,316	24,134	(76,182)	-
62,115	69,594	70,932	4350 Energy	84,550	-	97,359	97,359	100
3,463	3,972	9,538	4400 Purchased Services	1,974	7,771	6,947	(824)	(11)
6,884	9,487	7,896	4500 Supplies and Materials	8,914	7,500	9,892	2,392	32
1,273	898	650	4900 Other Expenses	1,190	-	1,200	1,200	100
<u>90,341</u>	<u>104,524</u>	<u>123,833</u>	Subtotal - Other	<u>124,885</u>	<u>129,640</u>	<u>146,532</u>	<u>16,892</u>	13
834	899	1,511	5100 Equipment	494	1,678	1,678	-	-
<u>\$ 412,351</u>	<u>\$ 439,091</u>	<u>\$ 456,731</u>	Location Totals	<u>\$ 510,856</u>	<u>\$ 478,624</u>	<u>\$ 534,003</u>	<u>\$ 55,379</u>	12



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

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

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
43.00	40.00	43.00	Enrollment in ADM (K-12)	48.00	50.00	56.00

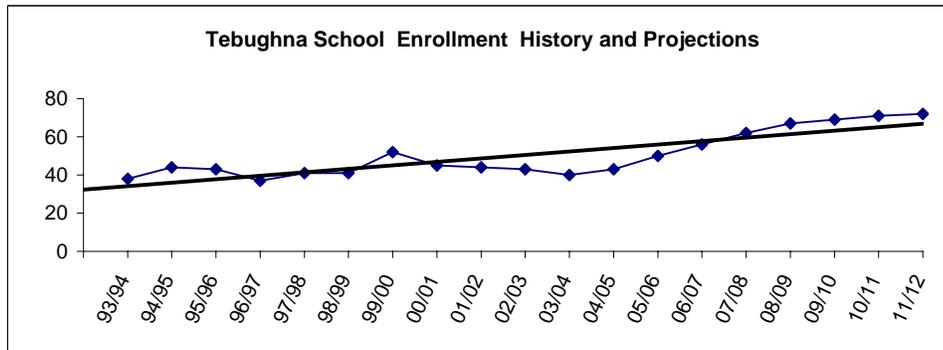
**FTE's Included In Current Budget**

-	-	0.50	Administrator	0.50	0.50	0.50
4.00	4.00	3.50	Teacher (Includes Quest)	3.00	3.00	3.00
-	-	-	Specialist *	-	-	-
-	-	-	Special Ed Teacher**	-	-	1.00
<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	Certified Subtotal	<u>3.50</u>	<u>3.50</u>	<u>4.50</u>
0.75	0.75	0.75	Special Ed Aide	0.88	0.88	-
0.05	0.05	0.05	Nurse ***	0.05	0.10	0.10
0.50	0.50	0.50	Support	0.75	0.75	0.75
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>2.30</u>	<u>2.30</u>	<u>2.30</u>	Classified Subtotal	<u>2.68</u>	<u>2.73</u>	<u>1.85</u>
<u><u>6.30</u></u>	<u><u>6.30</u></u>	<u><u>6.30</u></u>	Total	<u><u>6.18</u></u>	<u><u>6.23</u></u>	<u><u>6.35</u></u>

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

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

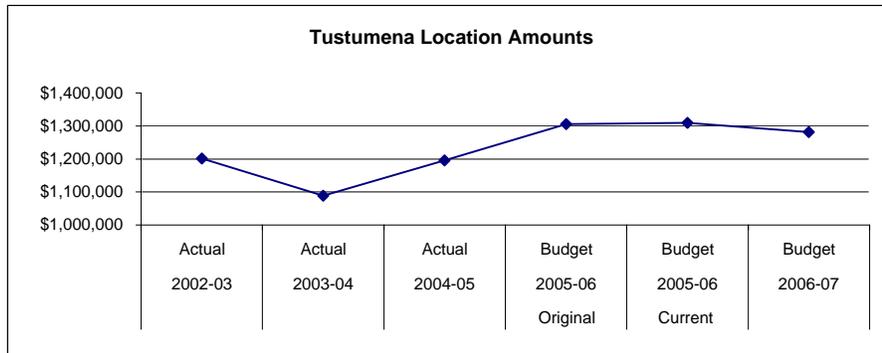


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 704,116	\$ 622,766	\$ 669,218	3100 Certified Salaries	\$ 703,546	\$ 636,080	\$ 669,145	\$ 33,065	-
146,400	136,903	127,463	3200 Non-Certified Salaries	140,878	191,679	143,402	(48,277)	(25)
236,327	225,067	281,172	3500 Employee Benefits	345,625	335,002	335,458	456	-
<u>1,086,843</u>	<u>984,736</u>	<u>1,077,853</u>	Subtotal - Personnel Services	<u>1,190,049</u>	<u>1,162,761</u>	<u>1,148,005</u>	<u>(14,756)</u>	-
1,547	1,404	845	4200 Travel	1,080	402	600	198	49
7,345	6,485	3,412	4300 Utility Services	7,463	88,487	8,157	(80,330)	(91)
69,565	63,429	80,404	4350 Energy	76,488	-	93,821	93,821	100
7,449	7,238	4,294	4400 Purchased Services	7,468	4,588	7,490	2,902	-
24,002	19,574	22,975	4500 Supplies and Materials	18,521	45,754	19,081	(26,673)	(58)
660	660	660	4900 Other Expenses	1,007	650	1,017	367	56
<u>110,568</u>	<u>98,790</u>	<u>112,590</u>	Subtotal - Other	<u>112,027</u>	<u>139,881</u>	<u>130,166</u>	<u>(9,715)</u>	-
<u>4,472</u>	<u>4,788</u>	<u>4,851</u>	5100 Equipment	<u>3,293</u>	<u>6,316</u>	<u>3,553</u>	<u>(2,763)</u>	<u>(44)</u>
<u>\$ 1,201,883</u>	<u>\$ 1,088,314</u>	<u>\$ 1,195,294</u>	Location Totals	<u>\$ 1,305,369</u>	<u>\$ 1,308,958</u>	<u>\$ 1,281,724</u>	<u>\$ (27,234)</u>	-



Tustumena Elementary School, located in Kasilof, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1995. The facility was originally built to house 400 students in grades K-6. Kasilof is located on the east shore of Cook Inlet on the Kenai Peninsula, twelve miles south of the "Twin Cities" of Kenai and Soldotna.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
231.00	205.00	161.00	Enrollment in ADM (K-6)	149.00	160.00	150.00

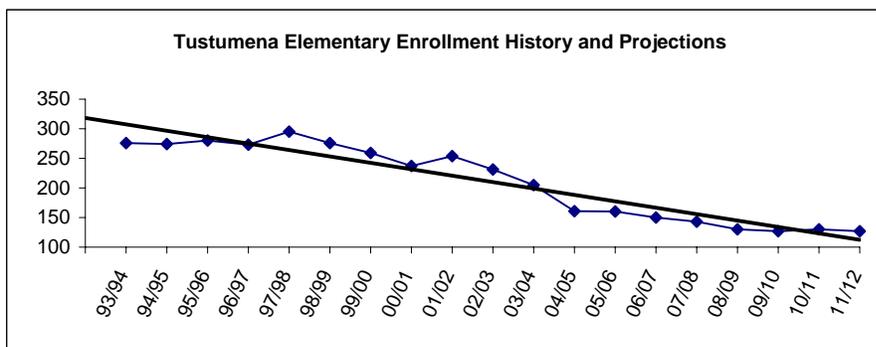
**FTE's Included In Current Budget**

1.00	1.00	0.50	Administrator	1.00	1.00	1.00
10.00	8.25	8.50	Teacher (Includes Quest)	8.00	8.00	8.00
0.50	0.25	1.00	Specialist*	1.00	1.00	1.00
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>13.50</u>	<u>11.50</u>	<u>12.00</u>	Certified Subtotal	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>
1.48	0.98	0.98	Special Ed Aide	0.88	0.88	0.88
-	0.38	0.38	Aide	0.38	0.38	0.38
0.49	0.40	0.35	Nurse***	0.35	0.34	0.34
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.00	2.00	Custodian	2.00	2.00	2.00
<u>5.47</u>	<u>4.76</u>	<u>4.71</u>	Classified Subtotal	<u>4.61</u>	<u>4.60</u>	<u>4.60</u>
<u><u>18.97</u></u>	<u><u>16.26</u></u>	<u><u>16.71</u></u>	Total	<u><u>16.61</u></u>	<u><u>16.60</u></u>	<u><u>16.60</u></u>

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

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

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



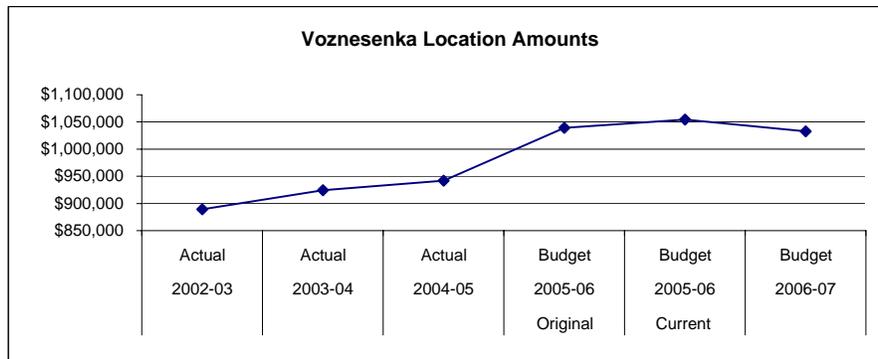
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 53 Voznesenka Elementary / High

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 495,728	\$ 465,793	\$ 434,932	3100 Certified Salaries	\$ 483,348	\$ 497,134	\$ 471,689	\$ (25,445)	(5)
107,873	159,917	173,356	3200 Non-Certified Salaries	174,173	176,211	181,112	4,901	3
179,407	207,689	236,302	3500 Employee Benefits	291,052	289,500	285,653	(3,847)	(1)
<u>783,008</u>	<u>833,399</u>	<u>844,590</u>	Subtotal - Personnel Services	<u>948,573</u>	<u>962,845</u>	<u>938,454</u>	<u>(24,391)</u>	<u>(3)</u>
913	944	827	4200 Travel	1,000	868	1,000	132	15
45	-	-	4250 Student Travel	-	-	-	-	-
5,483	5,322	5,456	4300 Utility Services	4,518	25,207	4,851	(20,356)	(81)
24,530	13,634	15,640	4350 Energy	16,290	-	19,094	19,094	100
55,360	50,615	51,093	4400 Purchased Services	51,555	47,855	51,555	3,700	8
15,925	14,267	15,293	4500 Supplies and Materials	14,883	14,699	15,076	377	3
2,408	1,180	1,110	4900 Other Expenses	665	675	675	-	-
<u>104,664</u>	<u>85,962</u>	<u>89,419</u>	Subtotal - Other	<u>88,911</u>	<u>89,304</u>	<u>92,251</u>	<u>2,947</u>	<u>-</u>
<u>1,801</u>	<u>4,881</u>	<u>8,138</u>	5100 Equipment	<u>1,801</u>	<u>2,028</u>	<u>1,678</u>	<u>(350)</u>	<u>(17)</u>
<u>\$ 889,473</u>	<u>\$ 924,242</u>	<u>\$ 942,147</u>	Location Totals	<u>\$ 1,039,285</u>	<u>\$ 1,054,177</u>	<u>\$ 1,032,383</u>	<u>\$ (21,794)</u>	<u>(2)</u>



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

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 53 Voznesenka Elementary / High

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
137.00	138.00	133.00	Enrollment in ADM (K-12)	131.00	126.00	131.00

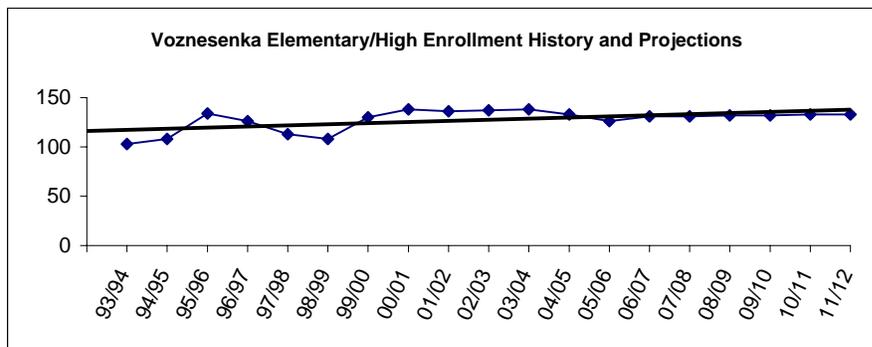
**FTE's Included In Current Budget**

1.00	1.00	0.60	Administrator	0.60	0.60	0.60
9.50	8.00	7.00	Teacher (Includes Quest)	7.00	7.50	7.50
-	-	-	Specialist*	0.50	-	0.75
-	1.00	0.75	Special Ed Teacher**	1.00	0.75	-
<u>10.50</u>	<u>10.00</u>	<u>8.35</u>	Certified Subtotal	<u>9.10</u>	<u>8.85</u>	<u>8.85</u>
1.26	1.26	1.26	Special Ed Aide	1.26	1.26	1.26
1.76	2.64	2.64	Aide	2.64	2.64	2.64
0.20	0.23	0.22	Nurse***	0.22	0.28	0.28
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.50	1.00	1.00	Custodian	1.00	1.00	1.00
<u>4.72</u>	<u>6.13</u>	<u>6.12</u>	Classified Subtotal	<u>6.12</u>	<u>6.18</u>	<u>6.18</u>
<u>15.22</u>	<u>16.13</u>	<u>14.47</u>	Total	<u>15.22</u>	<u>15.03</u>	<u>15.03</u>

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

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

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

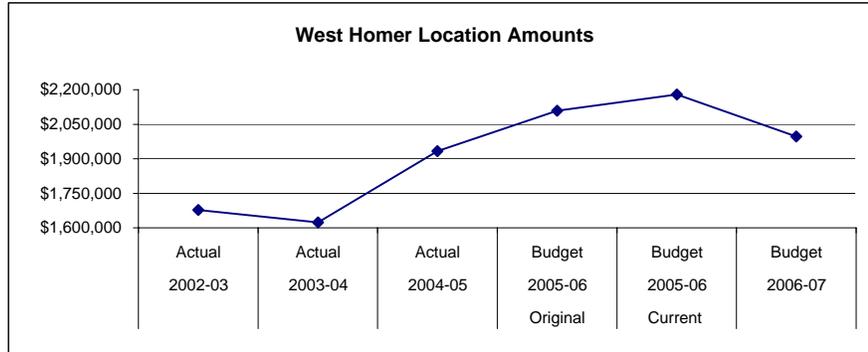


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006 - 2007 Budget**

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 1,003,447	\$ 964,253	\$ 1,106,986	3100 Certified Salaries	\$ 1,191,818	\$ 1,175,353	\$ 1,104,863	\$ (70,490)	(6)
197,618	186,764	200,255	3200 Non-Certified Salaries	214,449	210,762	209,883	(879)	-
316,108	329,688	456,818	3500 Employee Benefits	567,653	558,843	529,837	(29,006)	(5)
<u>1,517,173</u>	<u>1,480,705</u>	<u>1,764,059</u>	Subtotal - Personnel Services	<u>1,973,920</u>	<u>1,944,958</u>	<u>1,844,583</u>	<u>(100,375)</u>	(5)
-	-	100	4100 Professional-Technical Svc	-	-	-	-	-
988	427	334	4200 Travel	700	755	700	(55)	(7)
271	138	409	4250 Student Travel	-	-	-	-	-
18,685	17,549	15,100	4300 Utility Services	17,430	155,461	19,919	(135,542)	(87)
92,929	79,499	109,273	4350 Energy	74,065	-	90,747	90,747	100
8,762	9,920	8,733	4400 Purchased Services	9,458	9,122	9,101	(21)	(0)
32,203	32,687	29,018	4500 Supplies and Materials	29,945	64,926	30,162	(34,764)	(54)
685	660	1,059	4900 Other Expenses	1,190	769	1,200	431	56
<u>154,523</u>	<u>140,880</u>	<u>164,026</u>	Subtotal - Other	<u>132,788</u>	<u>231,033</u>	<u>151,829</u>	<u>(79,204)</u>	(34)
<u>5,387</u>	<u>2,510</u>	<u>5,066</u>	5100 Equipment	<u>2,514</u>	<u>3,909</u>	<u>-</u>	<u>(3,909)</u>	(100)
<u>\$ 1,677,083</u>	<u>\$ 1,624,095</u>	<u>\$ 1,933,151</u>	Location Totals	<u>\$ 2,109,222</u>	<u>\$ 2,179,900</u>	<u>\$ 1,996,412</u>	<u>\$ (183,488)</u>	(8)



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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
293.00	285.00	254.00	Enrollment in ADM (3-6)	264.00	243.00	233.00

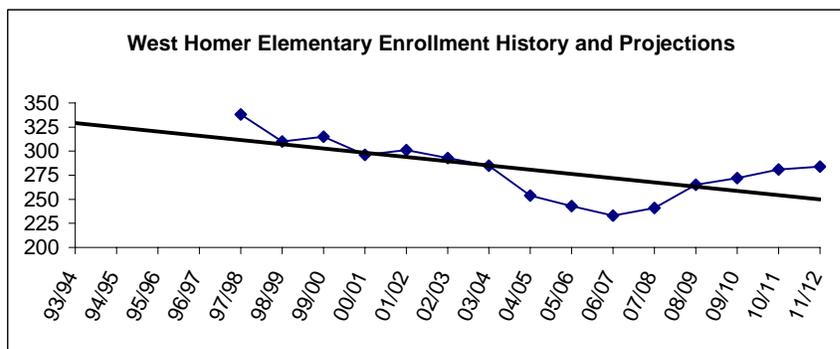
**FTE's Included In Current Budget**

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	11.50	13.00	Teacher (Includes Quest)	14.00	14.00	12.50
2.00	1.50	2.50	Specialist*	2.50	2.50	2.50
3.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>19.00</u>	<u>17.00</u>	<u>19.50</u>	Certified Subtotal	<u>20.50</u>	<u>20.50</u>	<u>19.00</u>
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
-	-	-	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.79	0.79
1.00	1.00	1.00	Support	1.00	1.00	1.00
3.00	2.50	2.50	Custodian	2.50	2.50	2.50
<u>6.64</u>	<u>6.14</u>	<u>6.14</u>	Classified Subtotal	<u>6.52</u>	<u>6.43</u>	<u>6.43</u>
<u>25.64</u>	<u>23.14</u>	<u>25.64</u>	Total	<u>27.02</u>	<u>26.93</u>	<u>25.43</u>

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

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



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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ -	\$ -	\$ 300	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
26,432	27,235	29,714	3200 Non-Certified Salaries	28,473	29,837	29,837	-	-
34,650	48,175	52,630	3500 Employee Benefits	60,836	60,286	60,286	-	-
61,082	75,410	82,644	Subtotal - Personnel Services	89,309	90,123	90,123	-	-
115,711	205,689	82,817	4100 Professional-Technical Svc	120,000	120,000	120,000	-	-
19,278	28,683	30,068	4200 Travel	35,017	35,017	35,017	-	-
946	1,125	1,321	4300 Utility Services	1,500	1,500	1,500	-	-
6,006	5,416	5,437	4400 Purchased Services	5,250	5,250	5,250	-	-
3,187	5,619	6,750	4500 Supplies and Materials	2,500	2,500	2,500	-	-
13,725	17,100	18,360	4800 Tuition and Stipends	17,100	17,100	17,100	-	-
24,186	21,548	21,235	4900 Other Expenses	25,185	25,185	25,185	-	-
183,039	285,180	165,988	Subtotal - Other	206,552	206,552	206,552	-	-
-	-	331	5100 Equipment	-	-	-	-	-
<u>\$ 244,121</u>	<u>\$ 360,590</u>	<u>\$ 248,963</u>	Location Totals	<u>\$ 295,861</u>	<u>\$ 296,675</u>	<u>\$ 296,675</u>	<u>\$ -</u>	-

The Kenai Peninsula Board of Education are elected by public voters and currently consists of 9 members elected from representative districts. This Board oversees 44 school sites in an area of 25,600 square miles. There are 9,392 students and 1,218 employees.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Classified Subtotal	0.50	0.50	0.50
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Total	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

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

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

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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 104,784	\$ 108,765	\$ 141,547	3100 Certified Salaries	\$ 117,974	\$ 120,707	\$ 122,207	\$ 1,500	1
47,948	50,968	55,798	3200 Non-Certified Salaries	56,664	59,676	60,852	1,176	2
35,194	52,313	50,306	3500 Employee Benefits	64,810	60,727	59,840	(887)	(1)
<u>187,926</u>	<u>212,046</u>	<u>247,651</u>	Subtotal - Personnel Services	<u>239,448</u>	<u>241,110</u>	<u>242,899</u>	<u>1,789</u>	<u>1</u>
280	180	-	4100 Professional-Technical Svc	1,000	-	9,000	9,000	100
20,638	27,186	23,890	4200 Travel	21,345	21,345	21,345	-	-
11,105	16,848	11,664	4300 Utility Services	13,125	13,125	13,125	-	-
20,911	16,655	5,758	4400 Purchased Services	19,136	14,258	19,136	4,878	34
11,299	12,176	12,717	4500 Supplies and Materials	10,701	11,701	11,701	-	-
2,057	1,333	1,548	4900 Other Expenses	3,500	3,800	4,500	700	18
<u>66,290</u>	<u>74,378</u>	<u>55,577</u>	Subtotal - Other	<u>68,807</u>	<u>64,229</u>	<u>78,807</u>	<u>14,578</u>	<u>23</u>
<u>2,787</u>	<u>4,160</u>	<u>3,048</u>	5100 Equipment	<u>2,480</u>	<u>2,315</u>	<u>815</u>	<u>(1,500)</u>	<u>(65)</u>
<u>\$ 257,003</u>	<u>\$ 290,584</u>	<u>\$ 306,276</u>	Location Totals	<u>\$ 310,735</u>	<u>\$ 307,654</u>	<u>\$ 322,521</u>	<u>\$ 14,867</u>	<u>5</u>

The Superintendent's office is responsible for coordinating all day-to-day operations of the school district. The mission of the Kenai Peninsula Borough School District, in partnership with its rich diverse communities, is to develop creative, productive learners who demonstrate the skills, knowledge, and attitudes to meet life's challenges, by providing stimulating, integrated learning opportunities in a safe, supportive environment. This mission is translated to practice for the students of the District through a variety of departments which provide leadership and connections for schools, communities, local government, the State legislature and Department of Education, and the U.S. Department of Education.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

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

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

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

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 72 Assistant Superintendent Administrative Services

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 93,291	\$ 99,834	\$ 103,730	3100 Certified Salaries	\$ 95,983	\$ 98,299	\$ 98,299	\$ -	-
28,649	34,875	24,084	3200 Non-Certified Salaries	22,291	24,357	24,873	516	2
34,112	34,773	33,611	3500 Employee Benefits	44,697	42,626	42,109	(517)	-
<u>156,052</u>	<u>169,482</u>	<u>161,425</u>	Subtotal - Personnel Services	<u>162,971</u>	<u>165,282</u>	<u>165,281</u>	<u>(1)</u>	-
982	-	-	4100 Professional-Technical Svc	-	730	-	(730)	-
9,942	5,923	6,982	4200 Travel	10,102	10,131	10,102	(29)	(0)
4,658	6,386	4,829	4300 Utility Services	5,700	15,450	5,700	(9,750)	(63)
9,131	9,223	9,483	4350 Energy	11,278	-	16,241	16,241	100
3,227	4,416	2,861	4400 Purchased Services	4,091	221,165	224,091	2,926	1
10,142	13,204	9,942	4500 Supplies and Materials	13,670	16,954	13,670	(3,284)	(19)
1,091	94	883	4900 Other Expenses	2,328	1,511	2,328	817	54
<u>39,173</u>	<u>39,246</u>	<u>34,980</u>	Subtotal - Other	<u>47,169</u>	<u>265,941</u>	<u>272,132</u>	<u>6,191</u>	2
<u>2,972</u>	<u>1,459</u>	<u>696</u>	5100 Equipment	<u>281</u>	<u>551</u>	<u>551</u>	<u>-</u>	-
<u>\$ 198,197</u>	<u>\$ 210,187</u>	<u>\$ 197,101</u>	Location Totals	<u>\$ 210,421</u>	<u>\$ 431,774</u>	<u>\$ 437,964</u>	<u>\$ 6,190</u>	1

The Administrative Services division encompasses the non-instructional support programs and the management of those functions. This division is comprised of Human Resources, Information Services, and Planning and Operations (which oversees Purchasing and Warehouse, Student Nutrition Services, Pupil Transportation, Community Theater, and Community Schools).

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

**Location: 72 Assistant Superintendent Administrative Services**

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>0.50</u>	<u>1.00</u>	<u>0.50</u>	Support	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>0.50</u>	<u>1.00</u>	<u>0.50</u>	Classified Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u><u>1.50</u></u>	<u><u>2.00</u></u>	<u><u>1.50</u></u>	Total	<u><u>1.50</u></u>	<u><u>1.50</u></u>	<u><u>1.50</u></u>

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

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

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

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 73 Assistant Superintendent Instruction

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 138,427	\$ 116,593	\$ 129,319	3100 Certified Salaries	\$ 120,671	\$ 123,114	\$ 123,114	\$ -	-
48,068	28,959	40,972	3200 Non-Certified Salaries	43,051	45,050	45,495	445	1
44,735	39,526	46,535	3500 Employee Benefits	65,100	56,993	56,548	(445)	(1)
231,230	185,078	216,826	Subtotal - Personnel Services	228,822	225,157	225,157	-	-
22,764	-	2,140	4100 Professional-Technical Svc	18,900	2,424	18,900	16,476	680
15,757	8,875	8,904	4200 Travel	15,875	15,875	15,875	-	-
4,962	7,938	4,250	4300 Utility Services	5,025	5,409	5,025	(384)	(7)
4,459	10,938	751	4400 Purchased Services	41,180	36,710	41,180	4,470	12
26,500	1,896	14,235	4500 Supplies and Materials	43,345	48,145	43,345	(4,800)	(10)
62,615	78,596	68,791	4900 Other Expenses	76,190	95,914	95,813	(101)	(0)
137,057	108,243	99,071	Subtotal - Other	200,515	204,477	220,138	15,661	8
8,501	493	239	5100 Equipment	278	3,928	604	(3,324)	(85)
<u>\$ 376,788</u>	<u>\$ 293,814</u>	<u>\$ 316,136</u>	Location Totals	<u>\$ 429,615</u>	<u>\$ 433,562</u>	<u>\$ 445,899</u>	<u>\$ 12,337</u>	3

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

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

**Location: 73 Assistant Superintendent Instruction**

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>0.50</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.00</u>	<u>0.50</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>2.00</u></u>	<u><u>1.50</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

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

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

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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ -	\$ -	\$ 300	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
406,634	427,290	476,576	3200 Non-Certified Salaries	407,715	424,076	428,576	4,500	-
117,482	137,863	163,908	3500 Employee Benefits	173,599	177,024	172,524	(4,500)	(3)
<u>524,116</u>	<u>565,153</u>	<u>640,784</u>	Subtotal - Personnel Services	<u>581,314</u>	<u>601,100</u>	<u>601,100</u>	-	-
26,000	26,000	26,500	4100 Professional-Technical Svc	26,500	26,500	26,500	-	-
6,840	6,676	5,812	4200 Travel	6,750	6,136	6,750	614	10
15,870	18,381	14,387	4300 Utility Services	14,150	15,680	14,150	(1,530)	(10)
7,002	4,648	3,481	4400 Purchased Services	3,889	1,507	3,889	2,382	158
9,949	8,142	8,594	4500 Supplies and Materials	11,300	10,822	11,300	478	4
2,311	1,910	2,665	4900 Other Expenses	1,315	3,145	1,315	(1,830)	(58)
(87,676)	(100,832)	(100,197)	4950 Indirect Costs	-	-	-	-	-
<u>(19,704)</u>	<u>(35,075)</u>	<u>(38,758)</u>	Subtotal - Other	<u>63,904</u>	<u>63,790</u>	<u>63,904</u>	114	-
<u>941</u>	<u>5,597</u>	<u>1,294</u>	5100 Equipment	<u>278</u>	<u>2,344</u>	<u>1,730</u>	(614)	(26)
<u>\$ 505,353</u>	<u>\$ 535,675</u>	<u>\$ 603,320</u>	Location Totals	<u>\$ 645,496</u>	<u>\$ 667,234</u>	<u>\$ 666,734</u>	<u>\$ (500)</u>	(0)

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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
6.50	6.50	6.50	Support	6.50	6.50	6.50
7.50	7.50	7.50	Classified Subtotal	7.50	7.50	7.50
<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	Total	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>

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

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

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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 86,543	\$ 88,856	\$ 104,227	3100 Certified Salaries	\$ 93,495	\$ 95,753	\$ 95,753	\$ -	-
44,088	37,060	36,480	3200 Non-Certified Salaries	38,571	38,571	38,571	-	-
33,350	37,235	41,688	3500 Employee Benefits	51,802	49,332	49,332	-	-
<u>163,981</u>	<u>163,151</u>	<u>182,395</u>	Subtotal - Personnel Services	<u>183,868</u>	<u>183,656</u>	<u>183,656</u>	<u>-</u>	<u>-</u>
-	-	-	4100 Professional-Technical Svc	750	-	750	750	-
6,874	5,420	4,063	4200 Travel	5,227	4,764	5,227	463	10
50,000	-	-	4250 Student Travel	-	-	-	-	-
415	489	578	4300 Utility Services	894	681	894	213	31
174	200	169	4400 Purchased Services	850	187	850	663	-
9,553	7,087	8,228	4500 Supplies and Materials	4,750	7,230	4,750	(2,480)	(34)
235	228	(2)	4900 Other Expenses	2,134	99	1,820	1,721	-
<u>67,251</u>	<u>13,424</u>	<u>13,036</u>	Subtotal - Other	<u>14,605</u>	<u>12,961</u>	<u>14,291</u>	<u>1,330</u>	<u>10</u>
<u>873</u>	<u>2,704</u>	<u>1,912</u>	5100 Equipment	<u>-</u>	<u>1,644</u>	<u>314</u>	<u>(1,330)</u>	<u>(81)</u>
<u>\$ 232,105</u>	<u>\$ 179,279</u>	<u>\$ 197,343</u>	Location Totals	<u>\$ 198,473</u>	<u>\$ 198,261</u>	<u>\$ 198,261</u>	<u>\$ -</u>	<u>-</u>

The Planning and Operations Department provides maintenance support to all locations of the KPBSD. This office supervises grant and debt reimbursement applications to the Department of Education and Early Development, coordinates capital projects and major maintenance with the Kenai Peninsula Borough, and follow-up on site inspections by the DEC and State Fire Marshall. This department is responsible for the School Grounds Camper Host program, represents the Kenai Peninsula School Activities Association and is coordinator for 1% for Art to the DEED; it also oversees all OSHA, ADA and AHERA issues. It oversees KPBSD swimming pool operations, water quality at school sites, and all custodial issues. This department prepares the preventative maintenance plan for the DEED, and the Integrated Pest Management plan. The Director serves as chair on Building Advisory Committees and is coordinator for school activity drivers. Planning and Operations supervises the Warehouse, Purchasing, Transportation, Student Nutrition Services and the Theater departments for the KPBSD.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>	Total	<u><u>2.00</u></u>	<u><u>2.00</u></u>	<u><u>2.00</u></u>

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

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

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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 296,107	\$ 293,453	\$ 296,520	3200 Non-Certified Salaries	\$ 265,156	\$ 278,123	\$ 278,611	\$ 488	0
95,823	115,110	115,522	3500 Employee Benefits	121,861	127,722	127,145	(577)	(0)
<u>391,930</u>	<u>408,563</u>	<u>412,042</u>	Subtotal - Personnel Services	<u>387,017</u>	<u>405,845</u>	<u>405,756</u>	<u>(89)</u>	-
2,307	918	1,170	4200 Travel	3,090	4,136	3,090	(1,046)	(25)
12,580	12,432	5,284	4300 Utility Services	8,579	80,547	9,171	(71,376)	(89)
61,431	53,788	64,578	4350 Energy	63,365	-	76,425	76,425	100
11,546	18,875	10,975	4400 Purchased Services	23,306	6,868	23,306	16,438	239
(57,081)	(38,985)	(7,268)	4500 Supplies and Materials	20,132	35,022	19,017	(16,005)	(46)
(5,790)	475	445	4900 Other Expenses	250	550	250	(300)	(55)
<u>(169,411)</u>	<u>(198,976)</u>	<u>(199,982)</u>	4950 Indirect Costs	-	-	-	-	-
<u>(144,418)</u>	<u>(151,473)</u>	<u>(124,798)</u>	Subtotal - Other	<u>118,722</u>	<u>127,123</u>	<u>131,259</u>	<u>4,136</u>	3
<u>10,417</u>	<u>28,432</u>	<u>13,036</u>	5100 Equipment	<u>10,433</u>	<u>14,080</u>	<u>11,019</u>	<u>(3,061)</u>	(22)
<u>\$ 257,929</u>	<u>\$ 285,522</u>	<u>\$ 300,280</u>	Location Totals	<u>\$ 516,172</u>	<u>\$ 547,048</u>	<u>\$ 548,034</u>	<u>\$ 986</u>	-

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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.50	7.50	6.50	Support	6.50	6.50	6.50
0.65	-	-	Custodian	-	-	-
8.15	7.50	6.50	Classified Subtotal	6.50	6.50	6.50
<u>8.15</u>	<u>7.50</u>	<u>6.50</u>	Total	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>

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

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

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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 82,105	\$ 91,481	\$ 97,458	3100 Certified Salaries	\$ 102,945	\$ 100,959	\$ 105,203	\$ 4,244	-
238,210	256,176	307,373	3200 Non-Certified Salaries	447,949	456,617	478,423	21,806	5
87,434	94,726	126,228	3500 Employee Benefits	175,313	175,461	176,374	913	1
<u>407,749</u>	<u>442,383</u>	<u>531,059</u>	Subtotal - Personnel Services	<u>726,207</u>	<u>733,037</u>	<u>760,000</u>	<u>26,963</u>	<u>4</u>
-	2,885	175	4100 Professional-Technical Svc	7,250	7,750	7,250	(500)	(6)
13,477	36,029	37,154	4200 Travel	37,905	44,380	37,905	(6,475)	(15)
7,031	11,382	8,516	4300 Utility Services	8,649	8,649	8,649	-	-
4,766	5,957	4,966	4400 Purchased Services	12,862	6,762	8,862	2,100	-
4,280	10,030	12,177	4500 Supplies and Materials	16,183	23,568	16,183	(7,385)	(31)
17,040	18,227	12,906	4900 Other Expenses	28,565	23,155	28,565	5,410	23
<u>46,594</u>	<u>84,510</u>	<u>75,894</u>	Subtotal - Other	<u>111,414</u>	<u>114,264</u>	<u>107,414</u>	<u>(6,850)</u>	<u>(6)</u>
-	1,916	2,092	5100 Equipment	7,680	8,591	9,791	1,200	14
<u>\$ 454,343</u>	<u>\$ 528,809</u>	<u>\$ 609,045</u>	Location Totals	<u>\$ 845,301</u>	<u>\$ 855,892</u>	<u>\$ 877,205</u>	<u>\$ 21,313</u>	<u>2</u>

The Human Resource Department is a multi-faceted department dealing with employment issues. The responsibilities include staffing, recruitment and retention of highly qualified educators, hiring, evaluations, and terminations for the District. Family Medical Leave, Alaska Family Leave, as well as all negotiated leaves from the District, are administered through the HR Department. Association relations, negotiated agreements, grievance process, disciplinary process, district legal matters, and investigations are housed within HR responsibilities. Additionally, HR monitors the management of ADA job description/accommodation plans and equipment, affirmative action/EEOC, and Workman's Compensation. Recognition programs, student teacher and internship placements, substitute training programs, district employee reclassification, and district health plan are aspects of a highly efficient and helpful Human Resources Department.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	Support	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	Classified Subtotal	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u><u>6.00</u></u>	<u><u>6.00</u></u>	<u><u>6.00</u></u>	Total	<u><u>6.00</u></u>	<u><u>6.00</u></u>	<u><u>6.00</u></u>

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

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

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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 5,225	\$ -	\$ 1,956	3100 Certified Salaries	\$ -	\$ -	\$ -	\$ -	-
629,088	632,300	718,789	3200 Non-Certified Salaries	697,713	706,250	722,581	16,331	2
169,500	214,216	244,409	3500 Employee Benefits	271,337	267,176	271,268	4,092	2
<u>803,813</u>	<u>846,516</u>	<u>965,154</u>	Subtotal - Personnel Services	<u>969,050</u>	<u>973,426</u>	<u>993,849</u>	<u>20,423</u>	<u>2</u>
20,470	4,530	358	4100 Professional-Technical Svc	22,000	22,000	12,000	(10,000)	(45)
20,056	15,044	13,154	4200 Travel	18,000	18,000	18,000	-	-
4,989	5,605	1,446	4300 Utility Services	67,160	67,160	38,160	(29,000)	(43)
575,018	460,929	252,363	4400 Purchased Services	457,491	457,491	473,640	16,149	4
108,431	53,625	45,204	4500 Supplies and Materials	16,450	16,450	14,650	(1,800)	(11)
-	100	570	4900 Other Expenses	890	890	890	-	-
<u>728,964</u>	<u>539,833</u>	<u>313,095</u>	Subtotal - Other	<u>581,991</u>	<u>581,991</u>	<u>557,340</u>	<u>(24,651)</u>	<u>(4)</u>
<u>110,580</u>	<u>105,060</u>	<u>10,461</u>	5100 Equipment	<u>-</u>	<u>383</u>	<u>384</u>	<u>1</u>	<u>-</u>
<u>\$ 1,643,357</u>	<u>\$ 1,491,409</u>	<u>\$ 1,288,710</u>	Location Totals	<u>\$ 1,551,041</u>	<u>\$ 1,555,800</u>	<u>\$ 1,551,573</u>	<u>\$ (4,227)</u>	<u>(0)</u>

The Information Services department is responsible for network infrastructure district-wide, computer repair and support, and programming and support of the administrative information systems, i.e. Payroll, Human Resources, Financial Accounting, and Student Information Systems, among others. Many accounts hold district-wide costs, for example 4400 (Purchased Services) holds district-wide costs including the HEA/ACS fiber optic network and the Internet costs for the District.

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
10.75	10.75	10.75	Support	10.75	10.75	10.75
11.75	11.75	11.75	Classified Subtotal	11.75	11.75	11.75
11.75	11.75	11.75	Total	11.75	11.75	11.75

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

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

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

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

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

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ -	\$ 15,954	\$ -	3100 Certified Salaries	\$ -	\$ -	\$ -	-	-
-	14,025	-	3200 Non-Certified Salaries	-	-	-	-	-
-	3,203	-	3500 Benefits	-	-	-	-	-
-	33,182	-	Subtotal - Personnel Services	-	-	-	-	-
-	414	-	4100 Professional-Technical Svc	-	-	-	-	-
-	16,650	-	4200 Travel	-	-	-	-	-
-	-	-	4300 Utility Services	148,970	136,249	60,000	(76,249)	(56)
-	12,787	201,406	4400 Purchased Services	28,055	28,055	30,499	2,444	9
-	26,292	8,020	4500 Supplies and Materials	93,200	93,200	93,200	-	-
-	-	249	4900 Other Expenses	-	-	-	-	-
-	56,143	209,675	Subtotal - Other	270,225	257,504	183,699	2,444	1
-	16,301	138,636	5100 Equipment	378,650	391,371	296,864	(94,507)	(24)
\$ -	\$ 105,626	\$ 348,311	Location Totals	\$ 648,875	\$ 648,875	\$ 480,563	\$ (168,312)	(26)

Telephone Anticipate service increase (E-Rate) \$60,000

Purchased Services Edline yearly subscription service \$20,000

Supplies Tech Plan II software:  
This year's implementation - 350\*\$150 = \$52,500  
Future implementation 900 computers/ 6 yrs = 150 computers/yr  
150 computers \* \$150 = \$22,500  
Tech Plan - Win CAL Software 350\*\$8 = \$2,800  
Tech Plan - power strips \$400.  
Server software \$15,000

Equipment - Technology ( \$150,000/yr for 6 years to cover non-Connections computers)  
School Admin Laptops Yr 7 = 0  
8 port 10/100 Ethernet switches 100\*60 = \$6,000  
Update 10 old C.O. servers to blade servers sharing disk subsystem estimated \$50,000

Repair & Maint Agrmt Cisco 3550 Switch (166.65\*29) = \$4,832.85  
Enterasys E1 Switch 17\*333.30 = \$5,666.10

Equipment - Technology IP phone project Year 2  
Cisco 2621 routers 2\*\$4,007 = \$8,014  
IP phone project Year 2 (Soldotna)  
IP Phones (not E-Rate subsidized) 181\*\$350 = \$63,350  
Cisco Switches 0\*\$2,300 = \$0  
Voice Mail 200,16-32 server sessions = \$19,500  
e-Rate equipment Place-holder

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 81 Special Services

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 2,149,544	\$ 2,300,164	\$ 326,888	3100 Certified Salaries	\$ 642,051	\$ 385,620	\$ 747,956	\$ 362,336	94
222,336	151,977	170,069	3200 Non-Certified Salaries	163,718	190,526	240,522	49,996	26
628,073	686,533	164,035	3500 Employee Benefits	329,543	244,775	425,803	181,028	74
<u>2,999,953</u>	<u>3,138,674</u>	<u>660,992</u>	Subtotal - Personnel Services	<u>1,135,312</u>	<u>820,921</u>	<u>1,414,281</u>	<u>593,360</u>	72
116,862	206,268	193,641	4100 Professional-Technical Svc	21,661	449,070	26,129	(422,941)	(94)
84,741	67,913	69,078	4200 Travel	88,090	86,351	88,590	2,239	3
875	3,992	1,578	4250 Student Travel	7,000	7,386	8,500	1,114	15
12,837	9,676	5,852	4300 Utility Services	4,975	6,227	4,975	(1,252)	(20)
10,225	3,083	2,207	4400 Purchased Services	13,101	3,589	14,429	10,840	302
35,824	40,690	30,224	4500 Supplies and Materials	62,039	40,200	58,575	18,375	46
15,927	11,648	13,571	4900 Other Expenses	16,140	20,667	18,390	(2,277)	(11)
<u>277,291</u>	<u>343,270</u>	<u>316,151</u>		<u>213,006</u>	<u>613,490</u>	<u>219,588</u>	<u>(393,902)</u>	(64)
<u>1,989</u>	<u>4,768</u>	<u>2,734</u>	Subtotal - Equipment	<u>755</u>	<u>7,934</u>	<u>1,183</u>	<u>(6,751)</u>	(85)
<u>\$ 3,279,233</u>	<u>\$ 3,486,712</u>	<u>\$ 979,877</u>	Location Total	<u>\$ 1,349,073</u>	<u>\$ 1,442,345</u>	<u>\$ 1,635,052</u>	<u>\$ 192,707</u>	13

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

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

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

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

Fund: 100 General Fund - Expenditures  
Location: 81 Special Services

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b>FTE's Included In Current Budget</b>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
3.00	2.00	2.00	Coordinator	2.00	2.00	2.00
1.00	1.00	-	Teacher (Includes Quest)	-	-	-
2.00	1.00	2.67	Specialist*	3.42	2.42	2.42
38.48	41.00	4.25	Special Ed Teacher**	4.00	5.25	7.25
<u>45.48</u>	<u>46.00</u>	<u>9.92</u>	Certified Subtotal	<u>10.42</u>	<u>10.67</u>	<u>12.67</u>
5.78	2.14	2.38	Special Ed Aide	2.68	2.05	6.18
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.25	3.00
<u>8.78</u>	<u>5.14</u>	<u>5.38</u>	Classified Subtotal	<u>5.68</u>	<u>5.30</u>	<u>9.18</u>
<u>54.26</u>	<u>51.14</u>	<u>15.30</u>	Total	<u>16.10</u>	<u>15.97</u>	<u>21.85</u>

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

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

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

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

Fund: 100 General Fund - Expenditures  
Location: **82 Interest Based Bargaining**

Date: 07/17/06

<u>Description</u>	<u>2006-07 Budget</u>
3550 TRS increase of 5% on Certified Staff salaries	\$ 1,692,376
3560 PERS increase of 5% on Support Staff salaries	<u>502,688</u>
Subtotal - state mandated increases to retirement systems	<u>2,195,064</u>
4905 Contingency - Estimated amount to address Interest Based Bargaining for salary, health care costs and other benefits, in keeping with past negotiations	<u>2,999,667</u>
Total Available	<u>\$ 5,194,731</u> *

\* 5.4% of the General Fund budget, of which 2.3% covers mandated retirement system increases

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

Fund: 100 General Fund - Expenditures

Date: 07/17/06

Location: 83 Districtwide Service

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 173,235	\$ 162,792	\$ 192,629	3100 Certified Salaries	\$ 996,553	\$ 840,012	\$ 1,028,280	188,268	22
119,734	128,127	134,119	3200 Non-Certified Salaries	148,266	163,606	219,329	55,723	34
18,693	(336,454)	85,029	3500 Employee Benefits	310,134	297,240	596,717	299,477	101
<u>311,662</u>	<u>(45,535)</u>	<u>411,777</u>	Subtotal - Personnel Services	<u>1,454,953</u>	<u>1,300,858</u>	<u>1,844,326</u>	<u>543,468</u>	42
115,347	75,082	27,584	4100 Professional-Technical Svc	-	-	-	-	-
822	1,150	4,547	4200 Travel	-	-	-	-	-
-	(7,862)	9,094	4300 Utility Services	-	-	-	-	-
44,064	35,985	40,574	4350 In Kind Utilities	48,200	48,200	55,430	7,230	15
5,021,294	5,269,154	5,507,195	4400 Purchased Services	5,568,538	7,322,304	5,786,437	(1,535,867)	(21)
879,790	1,220,446	1,532,009	4450 Insurance Premiums	1,753,766	-	2,011,056	2,011,056	100
32,761	(11,405)	2,738	4500 Supplies and Materials	950	1,000	1,200	200	20
35,688	19,962	(2,246)	4900 Other Expenses	35,021	21	35,021	35,000	100
189,044	2,199,589	279,225	5500 Transfer to Other Fund	-	35,000	693,942	658,942	-
<u>6,318,810</u>	<u>8,802,101</u>	<u>7,400,720</u>	Subtotal - Other	<u>7,406,475</u>	<u>7,406,525</u>	<u>8,583,086</u>	<u>1,176,561</u>	16
<u>38,404</u>	<u>5,328</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 6,668,876</u>	<u>\$ 8,761,894</u>	<u>\$ 7,812,497</u>	Totals	<u>\$ 8,861,428</u>	<u>\$ 8,707,383</u>	<u>\$ 10,427,412</u>	<u>\$ 1,720,029</u>	20

This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites, utilities and custodial services for the District's share of the Kenai Peninsula Borough administration building. Some funds are budgeted in this department to cover negotiated leave.

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

Fund: 100 General Fund - Expenditures  
Location: 83 Districtwide Service

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
6.45	2.45	2.00	Teacher (Includes Quest)	4.75	5.00	6.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>6.45</u>	<u>2.45</u>	<u>2.00</u>	Certified Subtotal	<u>4.75</u>	<u>5.00</u>	<u>6.00</u>
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.00	Support	4.00	4.00	5.59
-	-	-	Custodian	-	-	1.60
<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	Classified Subtotal	<u>4.00</u>	<u>4.00</u>	<u>7.19</u>
<u><u>10.45</u></u>	<u><u>6.45</u></u>	<u><u>6.00</u></u>	Total	<u><u>8.75</u></u>	<u><u>9.00</u></u>	<u><u>13.19</u></u>

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

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

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

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

Fund: 100 General Fund - Expenditures  
Location: 84 Curriculum/ Assessment

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 528,730	\$ 237,130	\$ 443,268	3100 Certified Salaries	\$ 314,313	\$ 449,202	\$ 948,612	499,410	111
124,835	93,188	88,605	3200 Non-Certified Salaries	129,059	137,724	168,321	30,597	22
151,637	83,929	136,870	3500 Employee Benefits	165,383	188,613	393,867	205,254	109
<u>805,202</u>	<u>414,247</u>	<u>668,743</u>	Subtotal - Personnel Services	<u>608,755</u>	<u>775,539</u>	<u>1,510,800</u>	<u>735,261</u>	95
7,389	64,592	15,690	4100 Professional-Technical Svc	2,348	23,668	17,348	(6,320)	(27)
31,382	31,277	24,562	4200 Travel	23,839	32,339	26,839	(5,500)	(17)
7,460	6,841	6,760	4300 Utility Services	4,752	8,052	4,752	(3,300)	(41)
44,003	33,918	39,568	4400 Purchased Services	73,923	53,268	76,858	23,590	44
722,561	721,445	66,441	4500 Supplies and Materials	814,509	189,884	1,051,233	861,349	454
1,228	49	180	4900 Other Expenses	2,805	2,805	27,805	25,000	891
<u>814,023</u>	<u>858,122</u>	<u>153,201</u>	Subtotal - Other	<u>922,176</u>	<u>310,016</u>	<u>1,204,835</u>	<u>894,819</u>	289
<u>13,747</u>	<u>12,733</u>	<u>5,383</u>	5100 Equipment	<u>155,500</u>	<u>123,126</u>	<u>1,108</u>	<u>(122,018)</u>	(99)
<u>\$ 1,632,972</u>	<u>\$ 1,285,102</u>	<u>\$ 827,327</u>	Location Totals	<u>\$ 1,686,431</u>	<u>\$ 1,208,681</u>	<u>\$ 2,716,743</u>	<u>\$1,508,062</u>	125

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

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

Areas under the umbrella of the Secondary Education Director include the School Report Card to the Public, Distance Education, Career and Technical Education Follow the Leader supplemental program, Connections program, District counseling program, Adequate Yearly Progress for the District and individual Schools and Secondary Education Parent Contact.

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

Fund: 100 General Fund - Expenditures  
Location: 84 Curriculum/ Assessment

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
2.00	2.00	2.00	Director	2.00	2.00	2.00
1.00	1.00	1.00	Teacher (Includes Quest)	2.00	1.90	12.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	Certified Subtotal	<u>4.00</u>	<u>3.90</u>	<u>14.00</u>
-	-	-	Nurse ***	-	-	-
<u>3.00</u>	<u>2.50</u>	<u>2.50</u>	Support	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
<u>3.00</u>	<u>2.50</u>	<u>2.50</u>	Classified Subtotal	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
<u><u>6.00</u></u>	<u><u>5.50</u></u>	<u><u>5.50</u></u>	Total	<u><u>7.50</u></u>	<u><u>7.40</u></u>	<u><u>17.50</u></u>

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

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

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

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

Fund: 100 General Fund - Expenditures  
Location: 87 Nursing Service

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 47,677	\$ 52,873	\$ 66,301	3200 Non-Certified Salaries	\$ 76,406	\$ 72,829	\$ 72,829	-	-
17,887	21,882	27,549	3500 Employee Benefits	37,943	34,797	34,797	-	-
<u>65,564</u>	<u>74,755</u>	<u>93,850</u>	Subtotal - Personnel Services	<u>114,349</u>	<u>107,626</u>	<u>107,626</u>	-	-
788	(522)	425	4100 Professional-Technical Svc	3,920	2,420	3,920	1,500	62
16,962	11,315	13,336	4200 Travel	24,462	24,462	24,462	-	-
1,963	1,883	1,683	4300 Utility Services	2,012	2,012	2,045	33	2
5,095	2,444	2,328	4400 Purchased Services	6,527	6,527	6,527	-	-
3,083	7,796	10,564	4500 Supplies and Materials	5,910	7,010	5,910	(1,100)	(16)
5,266	277	5,617	4900 Other Expenses	5,105	2,605	5,105	2,500	96
<u>33,157</u>	<u>23,193</u>	<u>33,953</u>	Subtotal - Other	<u>47,936</u>	<u>45,036</u>	<u>47,969</u>	<u>2,933</u>	<u>7</u>
-	5,458	-	5100 Equipment	-	2,900	725	(2,175)	(75)
<u>\$ 98,721</u>	<u>\$ 103,406</u>	<u>\$ 127,803</u>	Function Totals	<u>\$ 162,285</u>	<u>\$ 155,562</u>	<u>\$ 156,320</u>	<u>\$ 758</u>	<u>-</u>

Health Services provides for on-site school nursing and program management for all of the District's traditional schools. The amount of nurse time for each school is determined by a Board-generated formula and consideration of the building's specific medical needs. In order to provide the most comprehensive services, several nurses travel between multiple sites. In addition, this location provides program management of the District's Bloodborne Pathogen (BBP) Program. This is an OSHA mandated safety program which incorporates all staff districtwide in accordance with OSHA regulations. It includes identification of at risk staff and annual training for all, needs assessment and purchase of selected personal protective equipment, purchase and administration of the Hepatitis B Vaccine, Bloodborne exposure follow-up and referral, collaborative planning with the District Warehouse to provide on-site biohazard waste collection and contracting with a provider who transports this waste for disposal. Health Services maintains documentation in these areas in accordance with OSHA regulations.

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

Fund: 100 General Fund - Expenditures  
Location: 87 Nursing Service

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.12	1.23	1.36	Nurse***	1.36	1.21	1.21
0.63	0.63	0.70	Support	0.70	0.70	0.70
1.75	1.86	2.06	Classified Subtotal	2.06	1.91	1.91
1.75	1.86	2.06	Total	2.06	1.91	1.91

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

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

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

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

Fund: 100 General Fund - Expenditures  
Location: 92 Federal Programs - Grants

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ 143,931	\$ 150,787	\$ 153,284	3100 Certified Salaries	\$ 150,334	\$ 218,785	\$ 313,571	94,786	-
96,679	100,956	113,230	3200 Non-Certified Salaries	194,880	191,112	225,914	34,802	18
77,524	82,699	97,272	3500 Employee Benefits	169,219	186,190	248,250	62,060	33
<u>318,134</u>	<u>334,442</u>	<u>363,786</u>	Subtotal - Personnel Services	<u>514,433</u>	<u>596,087</u>	<u>787,735</u>	<u>191,648</u>	<u>32</u>
2,440	15,064	-	4100 Professional-Technical Svc	13,345	33,851	14,300	(19,551)	(58)
11,606	5,824	8,222	4200 Travel	6,000	13,113	6,000	(7,113)	(54)
-	2,601	2,713	4250 Student Travel	-	6,000	-	(6,000)	(100)
2,671	1,485	2,605	4300 Utility Services	3,175	2,975	3,175	200	7
2,644	667	1,464	4400 Purchased Services	2,225	1,969	2,225	256	13
15,294	3,242	5,145	4500 Supplies and Materials	6,377	11,014	7,422	(3,592)	(33)
-	580	164	4900 Other Expenses	-	189	200	11	6
<u>34,655</u>	<u>29,463</u>	<u>20,313</u>	Subtotal - Other	<u>31,122</u>	<u>69,111</u>	<u>33,322</u>	<u>(35,789)</u>	<u>(52)</u>
<u>851</u>	<u>452</u>	<u>319</u>	5100 Equipment	<u>678</u>	<u>556</u>	<u>556</u>	<u>-</u>	<u>-</u>
<u>\$ 353,640</u>	<u>\$ 364,357</u>	<u>\$ 384,418</u>	Location Totals	<u>\$ 546,233</u>	<u>\$ 665,754</u>	<u>\$ 821,613</u>	<u>\$ 155,859</u>	<u>23</u>

The Federal Programs and Small School Department administers KPBSD's state and federal grants and provides support and guidance for the District's 9 small schools. This department works with various committees to develop and implement supplemental programs in all 44 District schools. Additional oversight ensures that KPBSD is compliant with all state and federal regulations.

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

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

Fund: 100 General Fund - Expenditures  
Location: 92 Federal Programs - Grants

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.00	1.00	1.80	Administrator	1.80	1.80	1.80
-	-	-	Assistant Director/Coordinator	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	2.00
1.00	1.00	-	Specialist*	-	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>1.80</u>	Certified Subtotal	<u>1.80</u>	<u>2.80</u>	<u>4.80</u>
4.47	4.52	6.66	Aide	6.66	6.26	6.32
-	-	-	Nurse ***	-	-	-
<u>0.75</u>	<u>0.75</u>	<u>1.00</u>	Support	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>
<u>5.22</u>	<u>5.27</u>	<u>7.66</u>	Classified Subtotal	<u>7.66</u>	<u>7.26</u>	<u>8.32</u>
<u><u>7.22</u></u>	<u><u>7.27</u></u>	<u><u>9.46</u></u>	Total	<u><u>9.46</u></u>	<u><u>10.06</u></u>	<u><u>13.12</u></u>

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

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

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

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

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certified Salaries	\$ 13,229	\$ 13,229	\$ 461,074	\$ 447,845	3,385
-	-	-	3200 Non-Certified Salaries	24,144	34,804	3,000	(31,804)	(100)
-	-	-	3500 Employee Benefits	15,624	21,622	188,032	166,410	770
-	-	-	Subtotal - Personnel Services	52,997	69,655	652,106	582,451	836
-	-	-	4300 Utility Services	23,121	26,916	28,128	1,212	5
-	-	-	4500 Supplies and Materials	-	-	2,000	2,000	-
-	-	-	4900 Other Expenses	478,960	289,850	-	(289,850)	-
-	-	-	Subtotal - Other	502,081	316,766	30,128	(286,638)	(90)
\$ -	\$ -	\$ -	Location Totals	\$ 555,078	\$ 386,421	\$ 682,234	\$ 295,813	77
<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,017</u>	Fund Totals	<u>\$ 89,560,311</u>	<u>\$ 89,146,364</u>	<u>\$ 98,255,224</u>	<u>\$ 9,108,860</u>	10

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

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget
<b><u>FTE's Included In Current Budget</u></b>						
1.72	9.32	-	Teacher (Includes Quest)	-	-	10.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.72</u>	<u>9.32</u>	-	Certified Subtotal	<u>-</u>	<u>-</u>	<u>10.00</u>
-	0.49	-	Special Ed Aide	-	-	-
1.31	2.07	-	Aide	-	0.38	-
0.55	0.55	-	Nurse***	-	-	-
1.65	2.00	-	Support	0.75	0.75	-
<u>0.75</u>	<u>0.12</u>	-	Custodian	<u>-</u>	<u>-</u>	<u>-</u>
<u>4.26</u>	<u>5.23</u>	-	Classified Subtotal	<u>0.75</u>	<u>1.13</u>	<u>-</u>
<u><u>5.98</u></u>	<u><u>14.55</u></u>	<u>-</u>	Total	<u><u>0.75</u></u>	<u><u>1.13</u></u>	<u><u>10.00</u></u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances**

**All Special Revenue Funds**

**Fiscal Year 2006-07**

**With Comparative Totals for Prior Years**

	<u>After The Bell</u>	<u>AK Science and Technology</u>	<u>Boarding Home</u>	<u>Building Trades</u>	<u>Carl Perkins Home</u>
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	10,000	-	-
Intergovernmental - Federal	-	-	-	-	228,445
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	-	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>228,445</b>
Other financing sources:					
Operating transfers in	-	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>228,445</b>
Expenditures:					
Current:					
Instruction	-	-	-	-	228,445
Supporting services - pupil	-	-	10,000	-	-
Pupil activities	-	-	-	-	-
Community services	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>228,445</b>
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>228,445</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	15,642	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,642</b>	<b>\$ -</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances**

**All Special Revenue Funds**

**Fiscal Year 2006-07**

**With Comparative Totals for Prior Years**

	Charter Schools	Community Schools	Community Theater	Drug & Violence Prev	Food Service
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	-	-
Intergovernmental - Federal	188,776	-	-	-	1,768,221
Food sales	-	-	-	-	1,205,251
Corporate Grants and User fees	-	-	57,028	-	-
Other revenues	-	-	-	-	10,000
<b>Total Revenues</b>	<b>188,776</b>	<b>-</b>	<b>57,028</b>	<b>-</b>	<b>2,983,472</b>
Other financing sources:					
Operating transfers in	-	-	-	-	184,884
<b>Total Revenues and Other Financing Sources</b>	<b>188,776</b>	<b>-</b>	<b>57,028</b>	<b>-</b>	<b>3,168,356</b>
Expenditures:					
Current:					
Instruction	188,776	-	-	-	-
Supporting services - pupil	-	-	-	-	-
Pupil activities	-	-	-	-	-
Community services	-	-	57,028	-	-
Pupil transportation	-	-	-	-	-
Food service	-	-	-	-	3,168,356
<b>Total Expenditures</b>	<b>188,776</b>	<b>-</b>	<b>57,028</b>	<b>-</b>	<b>3,168,356</b>
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>188,776</b>	<b>-</b>	<b>57,028</b>	<b>-</b>	<b>3,168,356</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-
Fund Balances, Beginning of Year	-	485	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ 485</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances**

**All Special Revenue Funds**

**Fiscal Year 2006-07**

**With Comparative Totals for Prior Years**

	Legislative Equipment	Miscellaneous Grants	NCLB	Pupil Transportation	Statewide Mentorship
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-	4,483,804	-
Intergovernmental - Federal	-	467,627	5,670,843	-	268,156
Food sales	-	-	-	-	-
Corporate Grants and User fees	-	358,806	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>826,433</b>	<b>5,670,843</b>	<b>4,483,804</b>	<b>268,156</b>
Other financing sources:					
Operating transfers in	-	-	-	509,058	-
<b>Total Revenues and Other Financing Sources</b>	<b>-</b>	<b>826,433</b>	<b>5,670,843</b>	<b>4,992,862</b>	<b>268,156</b>
Expenditures:					
Current:					
Instruction	-	826,433	5,670,843	-	268,156
Supporting services - pupil	-	-	-	-	-
Pupil activities	-	-	-	-	-
Community services	-	-	-	-	-
Pupil transportation	-	-	-	5,466,185	-
Food service	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>826,433</b>	<b>5,670,843</b>	<b>5,466,185</b>	<b>268,156</b>
Other Financing Uses:					
Operating transfers out	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>-</b>	<b>826,433</b>	<b>5,670,843</b>	<b>5,466,185</b>	<b>268,156</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	(473,323)	-
Fund Balances, Beginning of Year	-	52,224	-	473,323	-
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ 52,224</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2006-07  
With Comparative Totals for Prior Years**

	<u>Title VI-B</u>	<u>Title VII Indian Education</u>	<u>Youth In Detention</u>
Revenues:			
Intergovernmental - Local	\$ -	\$ -	\$ -
Intergovernmental - State	-	-	-
Intergovernmental - Federal	3,439,557	305,776	208,639
Food sales	-	-	-
Corporate Grants and User fees	-	-	-
Other revenues	-	-	-
<b>Total Revenues</b>	<u>3,439,557</u>	<u>305,776</u>	<u>208,639</u>
Other financing sources:			
Operating transfers in	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<u>3,439,557</u>	<u>305,776</u>	<u>208,639</u>
Expenditures:			
Current:			
Instruction	3,439,557	305,776	208,639
Supporting services - pupil	-	-	-
Pupil activities	-	-	-
Community services	-	-	-
Pupil transportation	-	-	-
Food service	-	-	-
<b>Total Expenditures</b>	<u>3,439,557</u>	<u>305,776</u>	<u>208,639</u>
Other Financing Uses:			
Operating transfers out	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<u>3,439,557</u>	<u>305,776</u>	<u>208,639</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning of Year	-	-	-
Residual Equity Transfers In - Operating Fund	-	-	-
<b>Fund Balances, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and  
Changes in Fund Balances  
All Special Revenue Funds  
Fiscal Year 2006-07  
With Comparative Totals for Prior Years**

	Totals (Memorandum Only)				
	Budgeted 2006-07	Current Budget 2005-06	Actual 2004-05	Actual 2003-04	Actual 2002-03
Revenues:					
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - State	4,493,804	5,141,558	5,160,238	5,045,569	4,967,842
Intergovernmental - Federal	12,546,040	11,344,306	5,046,569	3,888,154	7,638,505
Food sales	1,205,251	1,672,745	995,196	1,041,579	1,126,811
Corporate Grants and User fees	415,834	656,719	284,106	274,741	245,396
Other revenues	10,000	10,000	17,203	26,881	17,140
<b>Total Revenues</b>	<b>18,670,929</b>	<b>18,825,328</b>	<b>11,503,312</b>	<b>10,276,924</b>	<b>13,995,694</b>
Other financing sources:					
Operating transfers in	693,942	-	279,225	249,772	189,044
<b>Total Revenues and Other Financing Sources</b>	<b>19,364,871</b>	<b>18,825,328</b>	<b>11,782,537</b>	<b>10,526,696</b>	<b>14,184,738</b>
Expenditures:					
Current:					
Instruction	11,136,625	10,833,406	4,071,859	2,847,644	6,671,615
Supporting services - pupil	10,000	10,000	8,359	6,951	13,554
Pupil activities	-	-	-	-	-
Community services	57,028	318,223	249,130	285,206	303,099
Pupil transportation	5,466,185	4,881,199	4,410,850	4,330,121	4,880,513
Food service	3,168,356	2,992,141	2,804,057	2,641,246	2,511,955
<b>Total Expenditures</b>	<b>19,838,194</b>	<b>19,034,969</b>	<b>11,544,255</b>	<b>10,111,168</b>	<b>14,380,736</b>
Other Financing Uses:					
Operating transfers out	-	-	-	29,440	102,994
<b>Total Expenditures and Other Financing Uses</b>	<b>19,838,194</b>	<b>19,034,969</b>	<b>11,544,255</b>	<b>10,140,608</b>	<b>14,483,730</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(473,323)	(209,641)	238,282	386,088	(298,992)
Fund Balances, Beginning of Year	541,674	751,315	513,033	126,945	425,937
Residual Equity Transfers In - Operating Fund	-	-	-	-	-
<b>Fund Balances, End of Year</b>	<b>\$ 68,351</b>	<b>\$ 541,674</b>	<b>\$ 751,315</b>	<b>\$ 513,033</b>	<b>\$ 126,945</b>

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

Fund: 351 After The Bell - 21st Century

Date: 07/17/06

2002-03 Actual	2002-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 328,380	\$ -	\$ -	0150 Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
233,289	-	-	3200 Non Certified Salaries	-	-	-	-	-
47,558	-	-	3500 Employee Benefits	-	-	-	-	-
<u>280,847</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
668	-	-	4100 Professional-Technical Services	-	-	-	-	-
162	-	-	4200 Travel	-	-	-	-	-
1,715	-	-	4250 Student Travel	-	-	-	-	-
2,920	-	-	4300 Utility Services	-	-	-	-	-
1,459	-	-	4400 Purchased Services	-	-	-	-	-
23,669	-	-	4500 Supplies	-	-	-	-	-
4,033	-	-	4900 Other Expenses	-	-	-	-	-
11,411	-	-	4950 Indirect Costs	-	-	-	-	-
<u>46,037</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,496	-	-	5100 Equipment	-	-	-	-	-
<u>328,380</u>	<u>-</u>	<u>-</u>	Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

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

Fund: 202 Alaska Science & Technology Foundation

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 21,000	\$ -	\$ -	0050 Intergovernmental - State	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
4,715	-	-	3200 Non-Certified Salaries	-	-	-	-	-
595	-	-	3500 Employee Benefits	-	-	-	-	-
<u>5,310</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6,560	-	-	4100 Professional-Technical Services	-	-	-	-	-
260	-	-	4900 Other Expenses	-	-	-	-	-
<u>6,820</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>8,870</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>21,000</u>	<u>-</u>	<u>-</u>	Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

The Alaska Science & Technology Foundation (ASTF) grant provides funds to be District to wire each classroom to the internet and provide any enhancements or upgrades to equipment that would assist in that effort. The District used this money to purchase ethernet cards and memory upgrades for all computers in the District, ethernet hubs for schools, and to purchase a large portion of the equipment necessary to put the schools on the fiber optic backbone.

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

Fund: 225 Boarding Home

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 13,554	\$ 6,951	\$ 8,359	0050 Intergovernmental - State	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	-
<u>Expenditure</u>								
90	140	234	4250 Student Travel	1,600	1,600	1,600	-	-
13,464	6,811	8,125	4800 Tuition and Stipends	8,400	8,400	8,400	-	-
13,554	6,951	8,359	Subtotal - Other	10,000	10,000	10,000	-	-
13,554	6,951	8,359	Fund Total	10,000	10,000	10,000	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Boarding Home Program is state-reimbursed and provides an option for students who reside within the Kenai Peninsula Borough, but do not have high school educational programs available in their communities.

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

Fund: 373 Building Trades

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0040 Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	-	-	0504 Construction in Progress	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
15,642	15,642	15,642	Fund Balance, Beginning of Year	15,642	15,642	15,642	-	-
<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	Fund Balance, End of Year	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ 15,642</u>	<u>\$ -</u>	-

The Building Trades Fund was established as a vocational educational program to teach students the vocational skills required for constructing houses.

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

Fund: 265 Carl Perkins

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 249,320	\$ 229,231	\$ 236,098	0150 Intergovernmental - Federal	\$ 225,193	\$ 217,567	\$ 228,445	\$ 10,878	5
<u>Expenditure</u>								
66,338	67,828	77,828	3100 Certified Salaries	86,802	85,300	89,565	4,265	5
9,954	15,934	12,831	3200 Non-Certified Salaries	12,763	12,513	13,139	626	
16,026	18,146	25,416	3500 Employee Benefits	25,526	30,404	31,924	1,520	5
92,318	101,908	116,075	Subtotal - Personnel Services	125,091	128,217	134,628	6,411	5
9,270	15,208	20,640	4100 Professional-Technical Services	18,360	22,268	23,381	1,113	5
8,762	11,143	10,076	4200 Travel	7,609	7,900	8,295	395	5
5,678	-	7,261	4250 Student Travel	734	4,200	4,410	210	5
428	440	615	4300 Utility Services	714	700	735	35	5
5,123	50	7,178	4400 Purchased Services	510	200	210	10	5
45,846	38,040	32,280	4500 Supplies and Materials	23,191	13,737	14,424	687	5
7,147	-	-	4900 Other Expenses	7,373	-	-	-	-
8,664	8,124	8,006	4950 Indirect Costs	7,637	7,682	8,066	384	5
90,918	73,005	86,056	Subtotal - Other	66,128	56,687	59,521	2,836	5
66,084	54,318	33,967	5100 Equipment	33,974	32,663	34,296	1,633	5
249,320	229,231	236,098	Fund Total	225,193	217,567	228,445	10,880	5
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

The Carl D. Perkins Grant funds improvement of Vocational Education programs for the economically disadvantaged, the physically challenged, English language learners, seasonal migrant families, at-risk students, parenting and/or pregnant youth, and students of under-represented minorities and gender.

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

Fund: 271 Charter School

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 11,973	\$ 25,326	\$ 69,324	0050 State Revenue	\$ -	\$ -	\$ -	\$ -	-
81,244	236,110	398,127	0150 Intergovernmental - Federal	431,220	188,776	188,776	-	-
<u>93,217</u>	<u>261,436</u>	<u>467,451</u>	Total Revenue	<u>431,220</u>	<u>188,776</u>	<u>188,776</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>								
25,050	850	24,494	3100 Certified Salaries	10,100	-	-	-	-
1,605	19,726	26,372	3200 Non-Certified Salaries	-	-	-	-	-
3,196	3,000	11,649	3500 Employee Benefits	1,344	-	-	-	-
<u>29,851</u>	<u>23,576</u>	<u>62,515</u>	Subtotal - Personnel Services	<u>11,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
15,217	26,463	49,910	4100 Professional-Technical Services	57,648	17,406	17,406	-	-
846	16,318	26,735	4200 Travel	41,654	33,672	33,672	-	-
160	6,596	1,940	4300 Utility Services	5,658	1,000	1,000	-	-
-	1,871	4,508	4400 Purchased Services	10,398	20,635	20,635	-	-
59,382	158,312	220,994	4500 Supplies and Materials	231,869	99,398	99,398	-	-
299	-	-	4900 Other Expenses	150	-	-	-	-
4,613	9,980	15,851	4950 Indirect Costs	14,622	6,665	6,665	-	-
<u>80,517</u>	<u>219,540</u>	<u>319,938</u>	Subtotal - Other	<u>361,999</u>	<u>178,776</u>	<u>178,776</u>	<u>-</u>	<u>-</u>
<u>22,511</u>	<u>28,260</u>	<u>84,998</u>	5100 Equipment	<u>57,777</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
<u>132,879</u>	<u>271,376</u>	<u>467,451</u>	Fund Total	<u>431,220</u>	<u>188,776</u>	<u>188,776</u>	<u>-</u>	<u>-</u>
(39,662)	(9,940)	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<u>49,602</u>	<u>9,940</u>	<u>-</u>	Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 9,940</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

The Charter School Fund accounts for grants awarded by the Federal Government on a pass through basis through the Alaska Department of Education and Early Development.

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

Fund: 215 Community Education

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 177,924	\$ 212,022	\$ 192,920	0040 User Fees	\$ 263,316	\$ 263,316	\$ -	\$ (263,316)	(100)
32,487	-	-	0050 Intergovernmental - State	-	-	-	-	-
<u>210,411</u>	<u>212,022</u>	<u>192,920</u>	Total Revenue	<u>263,316</u>	<u>263,316</u>	<u>-</u>	<u>(263,316)</u>	(100)
<u>Other Financing Sources</u>								
30,803	23,869	13,689	0250 Transfer From Other Funds	-	-	-	-	-
<u>241,214</u>	<u>235,891</u>	<u>206,609</u>	Total Revenue & Other Financing Sources	<u>263,316</u>	<u>263,316</u>	<u>-</u>	<u>(263,316)</u>	(100)
<u>Expenditure</u>								
144,614	135,315	125,744	3200 Non-Certified Salaries	147,436	147,436	-	(147,436)	-
53,771	56,450	52,812	3500 Employee Benefits	63,449	63,449	-	(63,449)	(100)
<u>198,385</u>	<u>191,765</u>	<u>178,556</u>	Subtotal - Personnel Services	<u>210,885</u>	<u>210,885</u>	<u>-</u>	<u>(210,885)</u>	(100)
16,674	18,500	-	4100 Professional-Technical Services	-	-	-	-	-
205	74	250	4200 Travel	-	-	-	-	-
130	-	-	4250 Student Travel	-	-	-	-	-
1,538	1,490	2,726	4300 Utility Services	5,014	5,014	-	(5,014)	(100)
6,016	5,230	6,757	4400 Purchased Services	21,300	21,300	-	(21,300)	(100)
15,233	14,178	15,061	4500 Supplies and Materials	22,698	22,698	-	(22,698)	(100)
3,033	4,654	2,774	4900 Other Expenses	2,280	2,280	-	(2,280)	(100)
-	-	-	4950 Indirect Costs	1,139	1,139	-	-	-
<u>42,829</u>	<u>44,126</u>	<u>27,568</u>	Subtotal - Other	<u>52,431</u>	<u>52,431</u>	<u>-</u>	<u>(51,292)</u>	(98)
<u>241,214</u>	<u>235,891</u>	<u>206,124</u>	Fund Total	<u>263,316</u>	<u>263,316</u>	<u>-</u>	<u>(262,177)</u>	(100)
-	-	485	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	485	485	485	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 485</u>	Fund Balance, End of Year	<u>\$ 485</u>	<u>\$ 485</u>	<u>\$ 485</u>	<u>\$ -</u>	-

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

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

Fund: 372 Community Theater

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 32,557	\$ 33,669	\$ 43,006	0040 User Fees	\$ 54,907	\$ 54,907	\$ 57,028	\$ 2,121	4
525	-	-	0046 Rental of School Facilities	-	-	-	-	-
<u>33,082</u>	<u>33,669</u>	<u>43,006</u>	Total Revenue	<u>54,907</u>	<u>54,907</u>	<u>57,028</u>	<u>2,121</u>	4
<u>Other Financing Sources</u>								
28,803	15,646	-	0250 Transfer From Other Funds	-	-	-	-	-
<u>61,885</u>	<u>49,315</u>	<u>43,006</u>	Total Revenue & Other Financing Sources	<u>54,907</u>	<u>101,046</u>	<u>57,028</u>	<u>2,121</u>	2
<u>Expenditure</u>								
51,948	42,293	35,093	3200 Non-Certified Salaries	42,400	42,400	42,400	-	-
6,067	5,059	5,567	3500 Employee Benefits	10,497	10,497	12,618	2,121	20
<u>58,015</u>	<u>47,352</u>	<u>40,660</u>	Subtotal - Personnel Services	<u>52,897</u>	<u>52,897</u>	<u>55,018</u>	<u>2,121</u>	4
1,188	842	269	4200 Travel	850	850	850	-	-
227	511	1,477	4300 Utility Services	550	550	550	-	-
173	75	20	4400 Purchased Services	75	75	75	-	-
2,072	535	580	4500 Supplies and Materials	535	535	535	-	-
<u>3,660</u>	<u>1,963</u>	<u>2,346</u>	Subtotal - Other	<u>2,010</u>	<u>2,010</u>	<u>2,010</u>	<u>-</u>	<u>-</u>
210	-	-	5100 Equipment	-	-	-	-	-
<u>61,885</u>	<u>49,315</u>	<u>43,006</u>	Fund Total	<u>54,907</u>	<u>54,907</u>	<u>57,028</u>	<u>2,121</u>	4
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

The Community Theater Fund was established to account for community use of three theaters in the Central Peninsula area.

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

Fund: 354 Drug & Violence Prevention

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 129,814	\$ -	\$ -	0150 Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
84,276	-	-	3100 Certified Salaries	-	-	-	-	-
588	-	-	3200 Non-Certified Salaries	-	-	-	-	-
23,923	-	-	3500 Employee Benefits	-	-	-	-	-
108,787	-	-	Subtotal - Personnel Services	-	-	-	-	-
7,414	-	-	4100 Professional-Technical Services	-	-	-	-	-
8,604	-	-	4200 Travel	-	-	-	-	-
102	-	-	4300 Utility Services	-	-	-	-	-
396	-	-	4500 Supplies and Materials	-	-	-	-	-
4,511	-	-	4950 Indirect Costs	-	-	-	-	-
21,027	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
129,814	-	-	Fund Total	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

This grant provides middle school drug and violence prevention coordinators for two large middle schools in the central peninsula area. These coordinators work with the schools and communities to set up speakers and connect at-risk youth with appropriate agencies. They also coordinate speakers for classrooms on social and emotional health topics.

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

Fund: 255 Food Service

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 1,126,811	\$ 1,041,579	\$ 995,196	0020 Type A Lunch-Pupils	\$ 1,672,745	\$ 1,672,745	\$ 1,205,251	\$ (467,494)	(28)
12,837	5,342	6,039	0040 Other Local Revenue	10,000	10,000	10,000	-	-
1,153,770	1,265,204	1,368,057	0150 Intergovernmental Federal	1,214,142	1,214,142	1,669,448	455,306	38
148,258	127,731	124,710	0162 USDA	95,254	95,254	98,773	3,519	4
<u>2,441,676</u>	<u>2,439,856</u>	<u>2,494,002</u>	Total Revenue	<u>2,992,141</u>	<u>2,992,141</u>	<u>2,983,472</u>	<u>(8,669)</u>	<u>(0)</u>
<u>Other Financing Sources</u>								
43,041	210,257	265,536	0250 Transfer From Other Funds	-	-	184,884	184,884	-
<u>2,484,717</u>	<u>2,650,113</u>	<u>2,759,538</u>	Total Revenue & Other Financing Sources	<u>2,992,141</u>	<u>2,992,141</u>	<u>3,168,356</u>	<u>176,215</u>	<u>6</u>
<u>Expenditure</u>								
916,662	970,545	1,014,563	3200 Non-Certified Salaries	1,038,130	1,038,130	1,121,539		
365,652	427,529	506,452	3500 Employee Benefits	594,346	594,346	691,002	96,656	16
<u>1,282,314</u>	<u>1,398,074</u>	<u>1,521,015</u>	Subtotal - Personnel Services	<u>1,632,476</u>	<u>1,632,476</u>	<u>1,812,541</u>	<u>96,656</u>	<u>6</u>
-	-	8,125	4100 Professional-Technical Services	-	-	-	-	-
2,892	11,118	7,624	4200 Travel	8,500	8,500	8,650	150	2
5,006	5,075	3,878	4300 Utility Services	4,750	4,750	4,750	-	-
34,808	35,896	36,690	4400 Purchased Services	45,565	45,565	43,600	(1,965)	(4)
1,135,636	1,148,826	1,144,377	4500 Supplies and Materials	1,259,250	1,244,215	1,255,215	11,000	-
11,472	765	1,626	4900 Other Expenses	1,100	1,100	1,100	-	-
<u>1,189,814</u>	<u>1,201,680</u>	<u>1,202,320</u>	Subtotal - Other	<u>1,319,165</u>	<u>1,304,130</u>	<u>1,313,315</u>	<u>9,185</u>	<u>1</u>
39,827	41,492	45,070	5100 Equipment	40,500	55,535	42,500	(13,035)	(23)
<u>2,511,955</u>	<u>2,641,246</u>	<u>2,768,405</u>	Fund Total	<u>2,992,141</u>	<u>2,992,141</u>	<u>3,168,356</u>	<u>92,806</u>	<u>3</u>
(27,238)	8,867	(8,867)	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
27,238	-	8,867	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ 8,867</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Over eighty dedicated Student Nutrition Services employees located throughout 30 schools ensure affordable, quality, nutritious lunches are served every day to students of the Kenai Peninsula schools. Student Nutrition Services participates in the federal "National School Lunch Program." The District supplies over 3,800 nutritious meals daily, providing students with one-third of the recommended daily allowance of the eight major vitamins averaged over the course of a week.

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

Fund: 217 Legislative Equipment

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0050 State Revenue	\$ -	\$ 460,000	\$ -	\$ (460,000)	-
<u>Expenditure</u>								
-	-	-	4500 Supplies and Materials	-	339,576	-	(339,576)	(100)
-	-	-	Subtotal - Other	-	339,576	-	(339,576)	(100)
-	-	-	5100 Equipment	-	120,424	-	(120,424)	(100)
-	-	-	Fund Total	-	460,000	-	(460,000)	(100)
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

The Legislative Equipment Fund is created through SB 46, a one-time appropriation of grant money to school districts for equipment needs.

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

Fund: Miscellaneous Grants

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0010 Borough Appropriation	\$ -	\$ -	\$ -	\$ -	-
3,778	21,539	11,114	0230 Surplus Property	-	-	-	-	-
34,915	29,050	48,179	0040 Corporate Grants	24,133	338,496	358,806	20,310	6
94,246	3,357	5,457	0050 State Revenue	2,541	-	-	-	-
482,277	297,633	464,211	0150 Intergovernmental Federal	392,485	441,158	467,627	26,469	6
615,216	351,579	528,961	Total Revenue	419,159	779,654	826,433	46,779	6
<u>Expenditure</u>								
173,580	70,423	133,091	3100 Certified Salaries	170,031	130,649	138,488	7,839	-
17,031	13,787	11,728	3200 Non-Certified Salaries	2,691	123,437	130,843	7,406	-
38,791	18,991	43,548	3500 Employee Benefits	43,787	51,544	54,637	3,093	6
229,402	103,201	188,367	Subtotal - Personnel Services	216,510	305,630	323,968	18,338	6
94,573	100,078	106,426	4100 Professional-Technical Services	84,051	102,854	109,025	6,171	6
61,086	25,776	17,595	4200 Travel	17,736	26,854	28,465	1,611	6
85,478	7,505	12,524	4250 Student Travel	7,706	7,874	8,346	472	6
921	20	-	4300 Utility Services	-	-	-	-	-
6,129	10,841	2,155	4400 Purchased Services	4,573	3,775	4,002	227	6
63,488	126,601	121,109	4500 Supplies and Materials	14,362	271,984	288,303	16,319	6
18,318	7,534	6,277	4900 Other Expenses	27,395	34,464	36,532	2,068	6
11,233	8,125	9,546	4950 Indirect Costs	6,982	13,254	14,049	795	6
341,226	286,480	275,632	Subtotal - Other	162,806	461,059	488,723	27,665	6
60,740	13,353	33,170	5100 Equipment	39,842	12,965	13,743	778	6
631,368	403,034	497,169	Fund Total	419,159	779,654	826,433	46,780	6
102,994	29,440	-	Other Financing Uses: Operating transfers out - General Funds					
(119,146)	(80,895)	31,792	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
220,473	101,327	20,432	Fund Balance, Beginning of Year	52,224	52,224	52,224	-	-
\$ 101,327	\$ 20,432	\$ 52,224	Fund Balance, End of Year	\$ 52,224	\$ 52,224	\$ 52,224	\$ -	-

The Miscellaneous grant fund is comprised of several smaller grants. These are usually one-year, state granted programs and grants from corporations or associations awarded to particular schools and teachers for specific classroom projects and goals.

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

Fund: 260 NCLB (No Child Left Behind)

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 3,526,381	\$ 3,816,351	\$ 2,878,080	0150 Intergovernmental - Federal	\$ 3,808,989	\$ 5,299,853	\$ 5,670,843	\$ 370,990	7
<u>Expenditure</u>								
1,704,131	2,078,352	1,020,579	3100 Certified Salaries	1,280,394	1,542,642	1,650,627	107,985	7
501,256	478,162	430,538	3200 Non-Certified Salaries	436,717	347,280	371,590	24,310	7
661,842	761,982	485,438	3500 Employee Benefits	582,728	821,933	879,468	57,535	7
<u>2,867,229</u>	<u>3,318,496</u>	<u>1,936,555</u>	Subtotal - Personnel Services	<u>2,299,840</u>	<u>2,711,855</u>	<u>2,901,685</u>	<u>189,830</u>	<u>7</u>
106,639	62,704	353,135	4100 Professional-Technical Services	537,601	780,918	835,582	54,664	7
80,613	56,337	114,820	4200 Travel	237,485	146,185	156,418	10,233	7
1,328	110	33,974	4250 Student Travel	288,900	28,700	30,709	2,009	7
5,557	8,811	8,309	4300 Utility Services	19,742	14,750	15,783	1,033	7
76,977	7,078	27,613	4400 Purchased Services	23,390	203,835	218,103	14,268	7
198,744	161,181	242,653	4500 Supplies and Materials	225,419	159,399	170,557	11,158	7
7,995	3,933	3,847	4900 Other Expenses	8,114	975,558	1,043,847	68,289	7
121,053	140,377	94,553	4950 Indirect Costs	123,023	180,153	192,764	12,611	7
<u>598,906</u>	<u>440,531</u>	<u>878,904</u>	Subtotal - Other	<u>1,463,674</u>	<u>2,489,498</u>	<u>2,663,763</u>	<u>174,266</u>	<u>7</u>
<u>60,246</u>	<u>57,324</u>	<u>62,621</u>	5100 Equipment	<u>45,475</u>	<u>98,500</u>	<u>105,395</u>	<u>6,895</u>	<u>7</u>
<u>3,526,381</u>	<u>3,816,351</u>	<u>2,878,080</u>	Fund Total	<u>3,808,989</u>	<u>5,299,853</u>	<u>5,670,843</u>	<u>370,991</u>	<u>7</u>
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

NCLB (No Child Left Behind) is a state integrated grant which encompasses several grants as follows:

Title I-A: This is an entitlement grant based on poverty. Funds provide supplemental academic programs to children who are not on target to meet the state's content performance standards.

Title I-C, Migrant: Funds provide support for the unique academic needs of migrant children. This money is to target academics, technology and safety programs for certified migrant families.

Title II, Part A: Teacher and principal training and recruitment.

Title III: English language acquisition, language enhancement and academic achievement.

Title IV, Safe & Drug-Free Schools: Provides drug and alcohol education at the elementary school level and intervention/counseling for secondary students.

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

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

Fund: 205 Pupil Transportation

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 4,681,170	\$ 4,798,177	\$ 4,625,722	0050 Intergovernmental - State	\$ 4,671,558	\$ 4,671,558	\$ 4,483,804	\$ (187,754)	(4)
<u>Other Financing Sources</u>								
-	-	-	0010 Prior Year Fund Balance	-	-	-	-	-
86,397	-	-	0250 Transfer From Other Funds	-	-	509,058	509,058	-
86,397	-	-	Total Other Financing Sources	-	-	509,058	509,058	-
4,767,567	4,798,177	4,625,722	Total Revenue & Other Financing Sources	4,671,558	4,671,558	4,992,862	321,304	7
<u>Expenditure</u>								
176,725	50,341	76,143	3200 Non-Certified Salaries	85,670	86,260	89,432	3,172	4
57,854	25,712	26,125	3500 Employee Benefits	21,038	21,094	46,327	25,233	120
234,579	76,053	102,268	Subtotal - Personnel Services	106,708	107,354	135,759	28,405	26
-	-	1,959	4100 Professional-Technical Services	-	-	-	-	-
1,542	1,952	5,429	4200 Travel	3,200	3,200	7,200	4,000	125
16	-	-	4250 Student Travel	-	-	-	-	-
1,644	1,924	857	4300 Utility Services	1,200	1,575	1,400	(175)	(11)
4,308,054	4,243,283	4,293,409	4400 Purchased Services	4,764,591	4,756,945	4,886,326	129,381	3
34,827	1,843	2,732	4500 Supplies and Materials	2,400	9,025	432,400	423,375	-
4,158	1,229	1,762	4900 Other Expenses	3,100	3,100	3,100	-	-
4,350,241	4,250,231	4,306,148	Subtotal - Other	4,774,491	4,773,845	5,330,426	556,581	12
295,693	3,837	2,433	5100 Equipment	-	-	-	-	-
4,880,513	4,330,121	4,410,849	Fund Total	4,881,199	4,881,199	5,466,185	584,986	12
(112,946)	468,056	214,873	Excess (Deficiency) of Revenues over Expenditures	(209,641)	(209,641)	(473,323)	(263,682)	-
112,982	36	468,092	Fund Balance, Beginning of Year	468,092	682,964	473,323	-	-
\$ 36	\$ 468,092	\$ 682,965	Fund Balance, End of Year	\$ 258,451	\$ 473,323	\$ -	\$ -	-

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

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

Fund: 214 Statewide Mentorship

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ 244,854	0150 Intergovernmental Federal	\$ 242,133	\$ 262,898	\$ 268,156	\$ 5,258	2
<u>Expenditure</u>								
-	-	185,304	3100 Certified Salaries	183,975	191,586	195,418	3,832	2
-	-	59,350	3500 Employee Benefits	57,996	70,712	72,126	1,414	2
-	-	244,654	Subtotal - Personnel Services	241,971	262,298	267,544	5,246	2
-	-	200	4500 Supplies and Materials	162	600	612	12	2
-	-	244,854	Fund Total	242,133	262,898	268,156	5,258	2
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	

Statewide Mentorship is a program funded by EED, providing three full-time positions for teacher mentors in our district. By mentoring new teachers, Alaska can improve the quality of instruction, increase teacher retention and improve student achievement.

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

Fund 266 Title VI-B

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 1,251,272	\$ 1,427,875	\$ 2,158,685	0150 Intergovernmental - Federal	\$ 3,430,217	\$ 3,126,870	\$ 3,439,557	\$ 312,687	10
<u>Expenditure</u>								
344,275	263,669	473,079	3100 Certified Salaries	839,963	598,286	658,115	59,829	-
459,295	598,992	878,612	3200 Non-Certified Salaries	1,053,868	1,193,201	1,312,521	119,320	-
269,211	351,995	626,281	3500 Employee Benefits	846,591	977,410	1,075,151	97,741	10
<u>1,072,781</u>	<u>1,214,656</u>	<u>1,977,972</u>	Subtotal - Personnel Services	<u>2,740,423</u>	<u>2,768,897</u>	<u>3,045,787</u>	<u>276,890</u>	10
-	17,315	-	4100 Professional-Technical Services	-	50,000	55,000	5,000	-
35,383	16,852	15,443	4200 Travel	165,000	69,927	76,920	6,993	10
-	-	79	4250 Student Travel	1,100	10,000	11,000	1,000	10
-	-	136	4300 Utility Services	550	-	-	-	-
151	-	-	4350 Energy	-	-	-	-	-
7,366	2,976	3,295	4400 Purchased Services	12,650	6,000	6,600	600	10
60,073	75,057	41,391	4500 Supplies and Materials	251,176	60,200	66,220	6,020	10
580	2,426	500	4900 Other Expenses	11,000	-	-	-	-
43,480	53,597	73,202	4950 Indirect Costs	116,318	110,167	121,184	11,017	10
<u>147,033</u>	<u>168,223</u>	<u>134,046</u>	Subtotal - Other	<u>557,794</u>	<u>306,294</u>	<u>336,923</u>	<u>30,629</u>	10
<u>31,458</u>	<u>44,996</u>	<u>46,667</u>	5100 Equipment	<u>132,000</u>	<u>51,679</u>	<u>56,847</u>	<u>5,168</u>	10
<u>1,251,272</u>	<u>1,427,875</u>	<u>2,158,685</u>	Fund Total	<u>3,430,217</u>	<u>3,126,870</u>	<u>3,439,557</u>	<u>312,687</u>	10
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

The Title VI-B grant provides funds for the overall improvement of service for students receiving Special Education.

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

Fund: 350 Title VII, Indian Education

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 322,741	\$ 304,370	\$ 296,681	0150 Intergovernmental - Federal	\$ 364,363	\$ 291,215	\$ 305,776	\$ 14,561	5
<u>Expenditure</u>								
400	-	-	3100 Certified Salaries	-	-	-	-	-
201,918	200,510	185,107	3200 Non-Certified Salaries	225,947	174,034	182,736	8,702	-
82,478	84,917	87,636	3500 Employee Benefits	112,871	91,244	95,806	4,562	5
284,796	285,427	272,743	Subtotal - Personnel Services	338,818	265,278	278,542	13,264	5
3,000	305	-	4100 Professional-Technical Services	1,090	-	-	-	-
7,841	1,808	3,139	4200 Travel	2,180	2,434	2,556	122	5
6,835	140	1,177	4250 Student Travel	-	5,680	5,964	284	-
622	715	756	4300 Utility Services	545	-	-	-	-
589	502	778	4400 Purchased Services	763	4,000	4,200	200	-
7,843	4,048	4,422	4500 Supplies and Materials	3,038	3,537	3,714	177	5
-	-	647	4900 Other Expenses	4,484	-	-	-	-
11,215	11,425	10,060	4950 Indirect Costs	12,355	10,286	10,800	514	5
37,945	18,943	20,979	Subtotal - Other	24,455	25,937	27,234	1,297	5
-	-	2,959	5100 Equipment	1,090	-	-	-	-
322,741	304,370	296,681	Fund Total	364,363	291,215	305,776	14,561	5
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

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

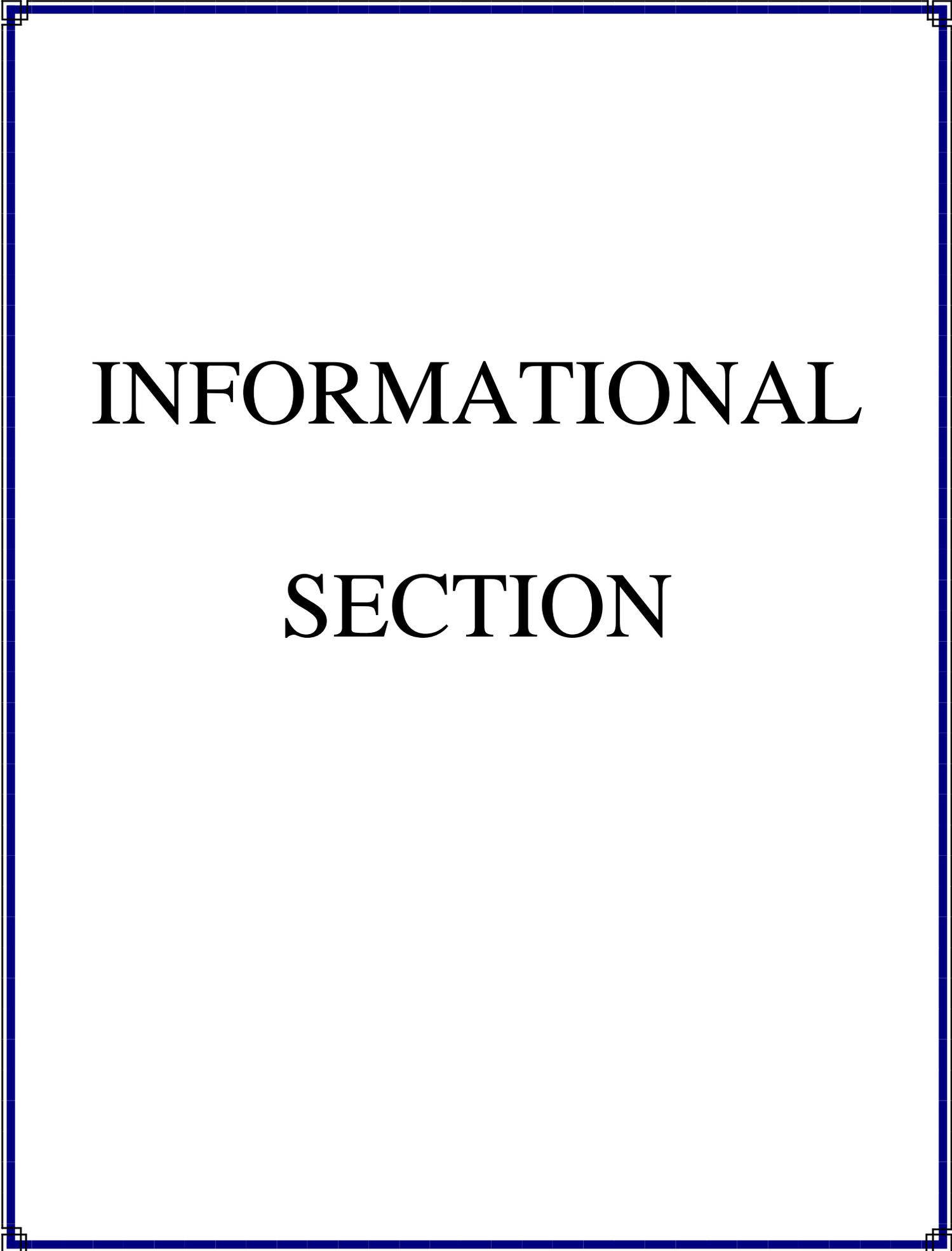
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2006-2007 Budget**

Fund: 284 Youth In Detention

Date: 07/17/06

2002-03 Actual	2003-04 Actual	2004-05 Actual	Account Description	Original 2005-06 Budget	Current 2005-06 Budget	2006-2007 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 78,461	\$ 211,758	\$ 206,573	0050 Intergovernmental - State	\$ 208,639	\$ 206,573	\$ 208,639	\$ 2,066	1
<u>Expenditure</u>								
16,971	96,173	102,325	3100 Certified Salaries	92,596	81,400	82,214	814	1
4,028	16,235	31,121	3200 Non-Certified Salaries	29,956	21,600	21,816	216	1
2,382	35,606	41,105	3500 Employee Benefits	36,590	46,270	46,733	463	1
23,381	148,014	174,551	Subtotal - Personnel Services	159,142	149,270	150,763	1,493	1
9,132	-	-	4100 Professional-Technical Services	2,020	21,000	21,210	210	1
-	1,928	25	4200 Travel	3,333	5,000	5,050	50	1
-	37	-	4300 Postage	-	-	-	-	-
463	518	-	4400 Purchased Services	-	-	-	-	-
20,728	49,285	19,475	4500 Supplies and Materials	22,929	12,008	12,128	120	1
2,726	7,914	7,005	4950 Indirect Costs	7,075	7,295	7,368	73	1
33,049	59,682	26,505	Subtotal - Other	35,357	45,303	45,756	453	1
22,031	4,062	5,517	5100 Equipment	14,140	12,000	12,120	120	1
78,461	211,758	206,573	Fund Total	208,639	206,573	208,639	2,066	1
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth in Detention grant provides the additional funding for the extended instructional, administrative and operational activities associated with year-round school program. Adolescent inmates are incarcerated at Spring Creek Correctional Facility up to eighteen months, within which period graduation requirements and credits must be provided and earned, before they are rotated to other maximum security facilities in accordance with Department of Corrections procedures.



# INFORMATIONAL SECTION

Introduced by:	Mayor
Date:	04/18/06
Hearing:	05/02/06 & 05/16/06
Action:	Postponed until 05/16/06
Action:	Postponed until 06/06/06
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH  
ORDINANCE 2006-19**

**AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2006-2007**

**WHEREAS,** Alaska Statute 29.35.100 empowers the assembly to establish budget procedures, and KPB 5.04.020 requires that the Mayor present a budget proposal to the Assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

**WHEREAS,** the Assembly is empowered by AS 29.35.100 with making appropriations for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds, the Enterprise Funds, and the Internal Service Funds of the Borough; and

**WHEREAS,** Resolution 2006-025 approved a total school budget of \$112,315,918 and established that up to \$36,761,137 (\$28,881,714 local effort and \$7,879,423 in-kind services) be provided from local sources for school purposes; and

**WHEREAS,** the Assembly is required by KPB 5.04.021 to introduce an ordinance on or before the May 2, 2006 meeting appropriating the amount to be made available from local sources for school purposes, and by AS 14.14.060, KPB 5.04.060, and AS 29.45.240, to enact such ordinance by June 15;

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

**SECTION 1.** That \$58,738,733 is appropriated in the General Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007 as follows:

General Government Operations	\$12,882,220
Transfer to School District for Operations and In-kind Services	36,761,137
Transfer to School Debt Service	2,122,238
Transfer to Special Revenue Funds:	
Solid Waste	4,874,390
Kenai River Center	468,548
Disaster Relief Fund	50,000
Nikiski Senior Service Area	30,200
Transfer to Capital Projects Funds:	
School Revenue	1,250,000

Transfer to Proprietary Fund	
Health Insurance Reserve Fund	300,000

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

A. Local Effort	\$28,881,714
B. Maintenance	5,684,563
C. School District Utilities	55,430
D. School District Insurance	2,011,056
E. School District Audit	26,500
F. Custodial Services	<u>101,874</u>

Total Local Contribution per AS 14.17.410	<u>\$36,761,137</u>
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**SECTION 3.** Disbursements from Section 2 item (A) shall be made monthly, and only as needed to supplement other revenues available and received by the school district to fund the operations portion of the school district budget. Any available balance remaining at the end of the fiscal year shall then be disbursed to the school district, provided that the total amount disbursed shall not exceed the amount allowed under AS 14.17.410 as determined after actual enrollment numbers are known.

**SECTION 4.** That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2006 and ending June 30, 2007 are as follows:

Nikiski Fire Service Area	\$3,824,608
Bear Creek Fire Service Area	255,242
Anchor Point Fire and Emergency Medical Service Area	353,713
Central Emergency Service Area	5,330,005
Kachemak Emergency Service Area	503,564
Lowell Point Emergency Service Area	19,814
Central Peninsula Emergency Medical Service Area	26,828
North Peninsula Recreation Service Area	1,273,264
Kenai Peninsula Borough Road Service Area	4,740,288
Post-Secondary Education	530,800
Land Trust	963,104
Kenai River Fund	549,821
Seward Bear Creek Flood Service Area	99,408
Disaster Relief	60,565
Underground Storage Tank Removal	51,781
Nikiski Senior Service Area	229,504
Solid Waste	5,865,223
Central Peninsula Hospital	5,884,611
South Peninsula Hospital	2,375,649

**SECTION 5.** That \$2,122,238 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

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**SECTION 6.** That \$827,463 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

**SECTION 7.** That \$195,796 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

**SECTION 8.** That \$3,758,075 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

**SECTION 9.** That \$1,256,401 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

**SECTION 10.** That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2006 and ending June 30, 2007 are as follows:

School Revenue	\$1,250,000
Service Areas:	
Nikiski Fire	300,000
Road	935,690
Bear Creek Fire	150,000
Central Emergency	763,683
Kachemak Emergency	134,000
Central Peninsula Hospital	1,527,439
South Peninsula Hospital	572,956

**SECTION 11.** That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2006 and ending June 30, 2007 are as follows:

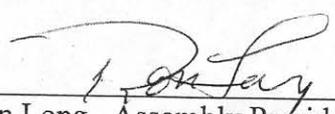
Insurance and Litigation	\$3,477,604
Health Insurance Reserve	3,228,560
Equipment Replacement	676,833

**SECTION 12.** That the FY07 budget of the Kenai Peninsula Borough, as submitted to the Assembly on April 18, 2006, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

**SECTION 13.** That funds reserved for outstanding encumbrances as of June 30, 2006 are reappropriated for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

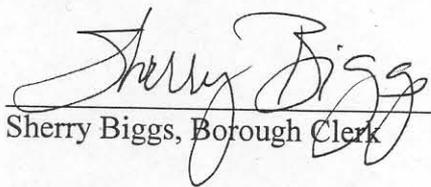
**SECTION 14.** That this ordinance takes effect at 12:01 a.m. on July 1, 2006.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF JUNE, 2006.



Ron Long, Assembly President

ATTEST:



Sherry Biggs, Borough Clerk



- Yes: Chay, Fischer, Germano, Gilman, Martin, Merkes, Sprague, Superman, Long
- No: None
- Absent: None

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2006 - 2007 Budget**  
**All Government Funds - Revenue**

2002-03 Actual	2003-04 Actual	2004-05 Actual	Revenue Source	Original 2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% of Chg
\$ 6,092,718	\$ 6,405,124	\$ 6,956,437	Borough In-Kind	\$ 7,397,004	\$ 7,397,004	\$ 7,879,423	\$ 482,419	7
24,526,142	25,230,415	26,788,170	Borough Appropriation	27,657,592	27,576,678	28,881,714	1,305,036	5
386,694	(252,271)	197,556	Interest	350,000	570,000	420,000	(150,000)	(26)
492,682	491,215	435,323	E-Rate	648,875	648,875	480,563	(168,312)	(26)
26,000	53,500	23,701	Rentals	30,000	30,000	30,000	-	-
134,461	87,256	294,820	Miscellaneous	100,000	100,000	50,000	(50,000)	(50)
-	-	-	Allocation of Fund Balance	1,927,108	2,440,628	-	(2,440,628)	(100)
<u>31,658,697</u>	<u>32,015,239</u>	<u>34,696,007</u>	<b>Total Local Revenue</b>	<u>38,110,579</u>	<u>38,763,185</u>	<u>37,741,700</u>	<u>(1,021,485)</u>	<u>(3)</u>
41,361,048	42,124,335	46,240,302	Foundation Program	50,842,148	49,779,053	59,159,643	9,380,590	19
2,346,338	230,066	227,371	Learning Opportunity Grant/Quality Scho	227,584	224,126	222,814	(1,312)	(1)
-	-	-	School Improvement Grant	-	-	751,067	751,067	100
285,312	1,038	-	Tuition	-	-	-	-	-
<u>43,992,698</u>	<u>42,355,439</u>	<u>46,467,673</u>	<b>Total State Revenue</b>	<u>51,069,732</u>	<u>50,003,179</u>	<u>60,133,524</u>	<u>10,130,345</u>	<u>20</u>
279,021	281,073	212,193	Medicaid	380,000	380,000	380,000	-	-
-	-	-	Public Law 874	-	-	-	-	-
<u>279,021</u>	<u>281,073</u>	<u>212,193</u>	<b>Total Federal Revenue</b>	<u>380,000</u>	<u>380,000</u>	<u>380,000</u>	<u>-</u>	<u>-</u>
<u>75,930,416</u>	<u>74,651,751</u>	<u>81,375,873</u>	<b>Total General Fund Revenue</b>	<u>89,560,311</u>	<u>89,146,364</u>	<u>98,255,224</u>	<u>9,108,860</u>	<u>10</u>
328,380	-	-	After the Bell	-	-	-	-	-
21,000	-	-	AK Science and Technology Fund	-	-	-	-	-
13,554	6,951	8,359	Boarding Home Fund	10,000	10,000	10,000	-	-
-	-	-	Building Trades Fund	-	-	-	-	-
249,320	229,231	236,098	Carl Perkins Fund	225,193	217,567	228,445	10,878	5
93,217	261,436	467,451	Charter Schools Fund	431,220	188,776	188,776	-	-
241,214	212,022	192,920	Community Schools Fund	263,316	263,316	-	(263,316)	(100)
61,885	33,669	43,006	Community Theater Fund	54,907	54,907	57,028	2,121	4
129,814	-	-	Drug and Violence Prevention Fund	-	-	-	-	-
2,484,717	2,439,856	2,494,002	Food Service Fund	2,992,141	2,992,141	3,168,356	176,215	6
-	-	-	Legislative Equipment Fund	-	460,000	-	(460,000)	(100)
615,216	351,579	528,961	Miscellaneous Grants Fund	419,159	779,654	826,433	46,779	6
3,526,381	3,816,351	2,878,080	NCLB Fund	3,808,989	5,299,853	5,670,843	370,990	7
67,022	79,476	65,315	Preschool Disabled Fund	-	-	-	-	-
4,767,567	4,798,177	4,625,722	Pupil Transportation Fund	4,671,558	4,671,558	4,992,862	321,304	7
-	-	244,854	Statewide Mentorship	242,133	262,898	268,156	5,258	2
1,184,250	1,348,399	2,093,370	Title VI-B Fund	3,430,217	3,126,870	3,439,557	312,687	10
322,740	304,370	296,681	Title VII, Indian Education Fund	364,363	291,215	305,776	14,561	5
78,461	211,758	206,573	Youth In Detention	208,639	206,573	208,639	2,066	1
<u>14,184,738</u>	<u>14,093,275</u>	<u>14,381,392</u>	<b>Total Special Revenue Funds Revenue</b>	<u>17,121,835</u>	<u>18,825,328</u>	<u>19,364,871</u>	<u>539,543</u>	<u>3</u>
<u>\$ 90,115,154</u>	<u>\$ 88,745,026</u>	<u>\$ 95,757,265</u>	<b>Total Revenues and Other Financing Sources</b>	<u>\$ 106,682,146</u>	<u>\$ 107,971,692</u>	<u>\$ 117,620,095</u>	<u>\$ 9,648,403</u>	<u>9</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2006 - 2007 Budget**  
**All Government Funds - Expenditures**

2002-03 Actual	2003-04 Actual	2004-05 Actual	Expenditure Summary by Function	2005-06 Budget	Current 2005-06 Budget	2006-07 Budget	Change	% of Chg
36,285,367	34,863,914	37,402,666	Instruction	43,827,773	42,715,631	50,568,682	7,853,051	18
6,809,909	7,480,489	8,129,066	Special Education: Instruction	9,036,946	8,692,614	9,328,216	635,602	7
2,958,230	3,251,051	3,082,683	Special Education Services: Student	3,384,335	3,384,820	3,291,769	(93,051)	-
2,034,325	1,973,168	1,949,831	Support Services: Student	2,195,147	2,588,442	2,518,165	(70,277)	-
1,930,548	1,657,670	1,575,098	Support Services: Instruction	2,332,857	2,250,628	2,180,675	(69,953)	-
3,420,590	3,635,245	4,085,433	School Administration	4,378,441	4,418,031	4,518,997	100,966	2
2,661,214	2,809,623	2,895,325	School Administration: Support	3,384,271	2,998,341	3,030,857	32,516	1
694,525	840,819	774,266	District Administration	824,938	829,315	840,043	10,728	1
2,394,273	2,605,575	2,701,133	District Administration: Support	3,071,428	3,202,261	3,614,779	412,518	13
13,601,441	13,853,049	15,027,828	Operation of Plant	15,826,958	16,753,667	16,336,034	(417,633)	-
1,450,604	1,083,783	1,140,463	Pupil Activities	1,297,217	1,312,614	1,333,065	20,451	2
189,044	2,199,589	279,225	Transfer to Other Funds	-	-	693,942	693,942	100
<b>74,430,070</b>	<b>76,253,975</b>	<b>79,043,017</b>	<b>Total General Fund Expenditures</b>	<b>89,560,311</b>	<b>89,146,364</b>	<b>98,255,224</b>	<b>9,108,860</b>	<b>10</b>
328,380	-	-	After the Bell	-	-	-	-	-
21,000	-	-	AK Science and Technology Fund	-	-	-	-	-
13,554	6,951	8,359	Boarding Home Fund	10,000	10,000	10,000	-	-
-	-	-	Building Trades Fund	-	-	-	-	-
249,320	229,231	236,098	Carl Perkins Fund	225,193	217,567	228,445	10,878	5
132,879	271,376	467,451	Charter Schools Fund	431,220	188,776	188,776	-	-
241,214	235,891	192,435	Community Schools Fund	263,316	263,316	-	(263,316)	(100)
61,885	49,315	43,006	Community Theater Fund	54,907	54,907	57,028	2,121	4
129,814	-	-	Drug and Violence Prevention	-	-	-	-	-
2,511,955	2,641,246	2,502,869	Food Service Fund	2,992,141	2,992,141	3,168,356	176,215	6
-	-	-	Legislative Equipment	-	460,000	-	(460,000)	-
631,368	403,034	497,169	Miscellaneous Grants Fund	419,159	779,654	826,433	46,779	6
3,526,381	3,816,351	2,878,080	NCLB Fund	3,808,989	5,299,853	5,670,843	370,990	7
67,022	79,476	65,315	Preschool Disabled Fund	65,968	-	-	-	-
4,880,513	4,330,121	4,410,850	Pupil Transportation Fund	4,881,199	4,881,199	5,466,185	584,986	12
-	-	244,854	Statewide Mentorship	242,133	262,898	268,156	5,258	2
1,184,250	1,348,399	2,093,370	Title VI-B Fund	3,364,249	3,126,870	3,439,557	312,687	10
322,740	304,370	296,681	Title VII, Indian Education Fund	364,363	291,215	305,776	14,561	5
78,461	211,758	206,573	Youth In Detention	208,639	206,573	208,639	2,066	1
<b>14,380,736</b>	<b>13,927,519</b>	<b>14,143,110</b>	<b>Total Special Revenue Fund Expenditures</b>	<b>17,331,476</b>	<b>19,034,969</b>	<b>19,838,194</b>	<b>803,225</b>	<b>4</b>
<b>88,810,806</b>	<b>90,181,494</b>	<b>93,186,127</b>	<b>Total Expenditures</b>	<b>106,891,787</b>	<b>108,181,333</b>	<b>118,093,418</b>	<b>9,912,085</b>	<b>9</b>
1,304,348	(1,436,468)	2,571,138	<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(209,641)	(209,641)	(473,323)	(263,682)	
292,038	279,212	279,225	Transfers In	-	-	-	-	-
(292,038)	(29,440)	(279,225)	Transfers Out	-	-	-	-	-
-	249,772	-	<b>Total Other Financing Sources (Uses)</b>	-	-	-	-	-
<b>1,304,348</b>	<b>(1,186,696)</b>	<b>2,571,138</b>	<b>Net Change in Fund Balances</b>	<b>(209,641)</b>	<b>(209,641)</b>	<b>(473,323)</b>	<b>(263,682)</b>	<b>100</b>
<b>5,832,495</b>	<b>7,136,843</b>	<b>5,950,147</b>	<b>Fund Balances, Beginning as Previously Reported</b>	<b>8,521,285</b>	<b>8,311,644</b>	<b>8,311,644</b>	<b>-</b>	<b>-</b>
-	-	-	<b>Cumulative Effect of Change in Accounting for Leave</b>	-	-	-	-	-
<b>5,832,495</b>	<b>7,136,843</b>	<b>5,950,147</b>	<b>Adjusted Fund Balance, Beginning of Year</b>	<b>8,521,285</b>	<b>8,521,285</b>	<b>8,311,644</b>	<b>-</b>	<b>-</b>
<b>\$ 7,136,843</b>	<b>\$ 5,950,147</b>	<b>\$ 8,521,285</b>	<b>Fund Balances, End of Year *</b>	<b>\$ 8,311,644</b>	<b>\$ 8,311,644</b>	<b>\$ 7,838,321</b>	<b>\$ (263,682)</b>	<b>(3)</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

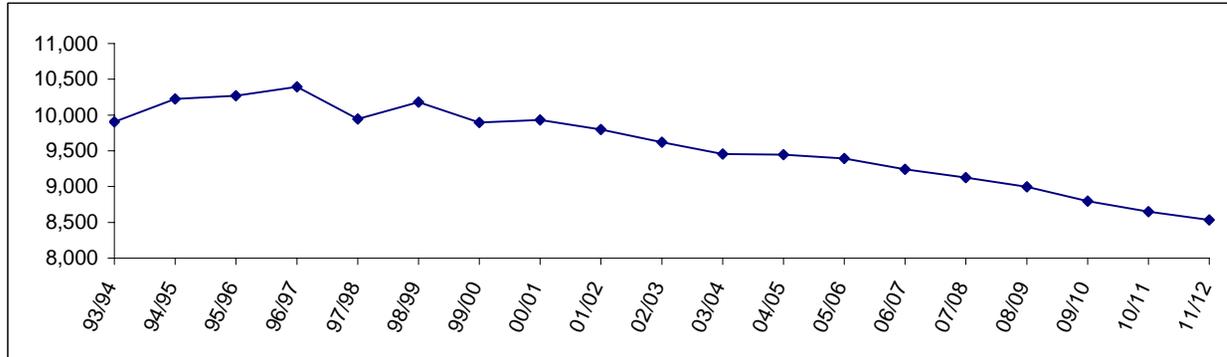
**2006 - 2007 Budget  
Enrollment History and Projections**

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

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

- 1) building administrators prepare an initial projection; 2) a straight line projection is prepared to show the numbers of students moving forward by grade;
- 3) the cohort survival method forecasts future enrollment from historic trends; and 4) a subjective analysis is performed to account for any changes to the economic base, transition of private school children into high school, and other potential anomalies.

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
93/94	72	725	751	791	837	833	802	845	769	796	728	731	624	602	9,906	
94/95	63	778	775	760	792	886	843	823	855	790	830	749	663	619	10,226	3.21%
95/96	44	750	790	776	771	792	865	840	848	852	810	791	696	645	10,270	3.23%
96/97	50	736	742	800	781	788	800	887	863	829	922	790	746	662	10,396	0.43%
97/98	48	703	735	740	783	797	801	808	912	846	858	879	742	732	9,947	1.23%
98/99	46	644	716	752	731	785	796	821	813	883	875	790	796	731	10,179	-0.12%
99/00	62	604	682	721	751	727	757	810	835	809	883	803	699	750	9,896	-1.97%
00/01	48	638	648	684	725	765	745	780	862	821	893	854	796	704	9,932	-2.78%
01/02	40	582	637	655	687	734	769	749	822	857	889	817	851	710	9,799	0.68%
02/03	46	604	575	648	668	697	736	794	785	817	905	846	752	745	9,618	-1.65%
03/04	47	604	656	575	656	670	700	777	819	783	885	827	803	665	9,457	-1.41%
04/05	64	678	624	663	600	696	689	738	799	823	864	863	755	678	9,446	-2.01%
05/06	61	608	685	642	674	616	697	705	745	795	874	814	787	689	9,392	0.71%
06/07	0	627	623	688	652	670	609	687	696	734	809	875	798	776	9,244	0.60%
07/08	0	652	636	639	688	625	639	623	679	699	766	825	870	787	9,128	-0.83%
08/09	0	640	651	654	641	663	594	653	621	682	728	785	823	863	8,998	-1.24%
09/10	0	639	638	667	655	640	632	608	638	624	716	743	782	815	8,797	-1.91%
10/11	0	657	644	654	667	638	609	646	589	641	657	735	740	774	8,651	-1.70%
11/12	0	660	656	660	654	650	607	623	629	592	668	672	732	732	8,535	-1.68%



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2006-2007 Budget  
Revenue and Expenditures**

<b>Actual</b>					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil
FY95	\$3,105,437,000	\$74,004,746	10,144	\$73,014,310	\$7,198
FY96	\$3,114,134,000	\$73,244,105	10,281	\$72,324,761	\$7,035
FY97	\$3,239,923,000	\$73,481,024	10,342	\$72,150,745	\$6,977
FY98	\$3,352,926,000	\$72,560,988	10,377	\$71,918,003	\$6,931
FY99	\$3,398,347,000	\$73,424,869	10,182	\$73,004,967	\$7,170
FY00	\$3,358,304,000	\$73,839,583	9,982	\$73,527,510	\$7,366
FY01	\$3,548,384,000	\$73,849,226	9,947	\$73,397,173	\$7,379
FY02	\$3,717,713,000	\$77,294,873	9,799	\$76,627,829	\$7,820
FY03	\$4,044,041,000	\$77,850,467	9,632	\$74,430,070	\$7,727
FY04	\$4,222,404,000	\$76,724,068	9,562	\$76,253,975	\$7,975
FY05	\$4,264,247,000	\$83,096,038	9,527	\$79,043,017	\$8,297

<b>Budgeted</b>					
	Assessed Value	Budgeted Expenditures	K-12 Foundation ADM	Actual Expenditures	Per Pupil
FY06	\$4,507,776,000	\$89,146,364	9,389		\$9,495
FY07	\$4,834,370,000	\$98,255,224	9,244		\$10,629

<b>Actual</b>										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY95	\$20,573,097	\$6,023,540	\$69,603	\$26,666,240	37.43%	\$44,428,219	62.37%	\$139,321	0.20%	\$71,233,780
FY96	\$21,491,208	\$5,934,112	\$102,956	\$27,528,276	38.25%	\$44,406,196	61.71%	\$30,056	0.04%	\$71,964,528
FY97	\$21,722,888	\$5,871,175	\$105,939	\$27,700,002	38.81%	\$43,544,162	61.01%	\$123,294	0.17%	\$71,367,458
FY98	\$21,887,100	\$6,197,730	\$107,438	\$28,192,268	39.22%	\$43,515,941	60.54%	\$167,021	0.23%	\$71,875,230
FY99	\$23,467,260	\$6,009,525	\$80,757	\$29,557,542	40.64%	\$43,047,377	59.18%	\$134,029	0.18%	\$72,738,948
FY00	\$23,372,336	\$5,922,125	\$874,576	\$30,169,037	40.94%	\$43,385,383	58.88%	\$136,059	0.18%	\$73,690,479
FY01	\$23,724,906	\$5,903,320	\$352,504	\$29,980,730	41.22%	\$42,536,731	58.49%	\$211,710	0.29%	\$72,729,171
FY02	\$24,102,170	\$6,086,948	\$2,382,574	\$32,571,692	42.44%	\$43,948,821	57.26%	\$235,236	0.31%	\$76,755,749
FY03	\$24,526,142	\$6,092,718	\$1,039,837	\$31,658,697	41.69%	\$43,992,698	57.94%	\$279,021	0.37%	\$75,930,416
FY04	\$25,230,415	\$6,405,124	\$379,700	\$32,015,239	42.89%	\$42,355,439	56.74%	\$281,073	0.38%	\$74,651,751
FY05	\$26,788,170	\$6,956,437	\$951,400	\$34,696,007	42.64%	\$46,467,673	57.10%	\$212,193	0.26%	\$81,375,873

<b>Budgeted</b>										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY06	\$27,579,678	\$7,397,004	\$3,789,503	\$38,766,185	43.48%	\$50,003,179	56.09%	\$380,000	0.43%	\$89,149,364
FY07	\$28,881,714	\$7,879,423	\$980,563	\$37,741,700	38.41%	\$60,133,524	61.20%	\$380,000	0.39%	\$98,255,224

**General Fund Expenditures by Location**

Loc	Description													Budget	
		FY95	FY96	FY97*	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	
65	Aurora Borealis	\$ -	\$ -	\$ -	\$ 326,913	\$ 431,076	\$ 381,936	\$ 488,272	\$ 715,482	\$ 782,691	\$ 1,024,202	\$ 1,262,456	\$ 1,481,046	\$ 1,853,685	
69	Bayview Charter	-	-	-	75,725	77,819	-	-	-	-	-	-	-	-	
54	Beluga	76,096	240	-	-	-	-	-	-	-	-	-	-	-	
31	Chapman	1,210,146	1,152,085	1,204,734	1,154,575	1,182,832	1,059,015	1,029,467	1,050,145	985,133	1,037,449	1,135,218	1,100,973	1,002,621	
32	Cooper Landing	314,532	280,245	285,164	280,853	293,769	299,476	281,133	292,235	280,118	174,210	210,657	251,655	216,505	
68	Fireweed Academy	-	-	-	99,291	98,666	124,982	146,671	140,031	152,526	166,123	179,314	286,883	361,795	
66	Homer Flex	177,595	142,910	115,500	138,985	174,709	189,396	281,019	324,326	323,775	333,053	403,732	457,309	469,186	
06	Homer High	3,313,078	3,328,116	3,520,369	3,384,113	3,475,357	3,390,663	3,280,135	3,390,900	3,315,830	3,233,010	3,459,522	3,963,431	3,901,075	
13	Homer Middle	1,582,804	1,643,650	1,625,118	1,583,880	1,419,664	1,433,208	1,381,219	1,473,008	1,392,068	1,490,326	1,665,052	1,772,753	1,571,291	
35	Hope	256,443	297,084	307,068	240,618	247,211	223,978	191,399	199,636	155,887	176,490	194,142	237,337	240,463	
56	Kachemak Selo	266,232	268,337	299,719	370,358	376,960	397,558	394,412	420,112	494,128	529,501	585,750	668,589	689,641	
63	Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	456,116	684,788	964,844	
48	K-Beach	2,154,642	1,924,838	1,987,115	1,937,787	1,969,541	1,996,938	2,105,078	2,184,187	2,109,160	2,156,510	2,495,380	2,767,690	2,724,376	
67	Kenai Alternative	165,494	104,950	111,899	164,156	212,864	274,712	404,028	473,845	449,905	495,779	565,121	563,253	565,754	
07	Kenai Central	3,540,648	3,219,909	3,068,748	2,786,487	3,055,206	3,062,905	3,085,268	3,269,226	3,264,842	3,279,915	3,633,367	3,997,072	3,987,475	
36	Kenai Elementary	41,386	40,242	46,843	45,300	46,659	48,391	-	-	-	-	-	-	-	
11	Kenai Middle	2,232,686	2,411,175	2,542,498	2,521,978	2,570,235	2,537,276	2,294,128	2,412,214	2,222,429	2,114,104	2,318,776	2,586,627	2,598,213	
15	Kenai Youth Facility	-	-	-	-	-	-	-	-	-	62,764	70,704	77,827	142,896	
47	McNeil Canyon	1,001,479	929,068	941,361	1,032,014	880,687	840,538	844,569	783,480	750,244	748,266	866,857	1,052,665	1,021,394	
64	Montessori Charter	-	-	-	-	-	-	-	-	186,099	416,773	519,140	725,169	1,499,722	
37	Moose Pass	259,657	301,138	275,878	291,474	283,684	304,135	315,306	337,292	318,576	329,633	295,999	314,764	298,340	
51	Mountain View	2,187,115	1,964,815	1,841,318	1,959,657	1,966,544	1,815,930	1,945,186	1,910,180	1,845,485	1,797,487	2,112,011	2,097,288	1,871,504	
34	Nanwalek	349,390	354,888	351,692	365,469	417,256	466,706	417,609	477,939	539,441	478,326	425,890	539,468	477,736	
39	Nikiski Elem	1,386,366	1,382,370	1,389,424	1,401,815	1,417,375	1,187,546	1,236,853	1,159,093	1,182,565	1,221,160	-	-	-	
10	Nikiski Jr/Sr	3,142,636	3,098,357	2,954,632	2,896,588	3,083,706	3,180,287	2,895,793	3,068,203	3,090,360	2,965,373	2,961,362	2,973,017	3,077,641	
52	Nikiski North Star	1,461,606	1,469,283	1,367,808	1,442,319	1,397,703	1,346,058	1,303,519	1,231,622	1,300,775	1,129,431	2,524,444	2,673,171	2,543,184	
38	Nikolaevsk	1,080,518	1,078,140	977,219	1,028,070	1,073,376	980,010	972,002	958,384	960,342	820,634	775,514	768,864	729,337	
02	Ninilchik	1,313,259	1,316,610	1,423,820	1,386,890	1,422,780	1,404,299	1,325,208	1,354,831	1,368,493	1,232,366	1,374,376	1,539,716	1,484,639	
33	Paul Banks	1,603,511	1,560,217	1,626,166	1,507,323	1,376,519	1,400,924	1,436,335	1,444,285	1,552,702	1,482,637	1,825,462	2,007,878	2,038,512	
40	Port Graham	271,750	275,417	287,632	317,326	355,648	341,593	312,381	351,782	307,587	335,080	311,722	319,928	316,925	
49	Razdolna	285,672	241,732	251,790	232,031	285,580	229,771	234,785	303,110	280,183	215,375	292,852	337,093	295,041	
46	Redoubt	1,874,507	1,805,797	1,814,554	1,927,122	1,926,499	1,840,922	1,937,425	1,861,693	1,977,770	2,056,814	2,456,365	2,747,166	2,603,601	
41	Sears	2,022,329	1,991,124	1,825,513	1,845,071	1,813,453	1,719,370	1,764,400	1,828,839	1,662,476	1,695,913	1,781,591	1,776,722	1,763,868	
42	Seward Elem	2,002,065	1,979,326	2,003,094	1,914,630	1,938,491	1,885,161	1,928,285	2,019,758	2,021,831	2,143,561	2,301,697	2,406,269	2,338,516	
08	Seward High	2,903,892	2,888,182	3,003,294	3,002,866	2,903,127	2,910,956	2,860,614	2,092,321	2,160,327	2,019,023	1,883,611	2,177,248	2,115,916	
14	Seward Middle	-	-	-	-	-	-	-	971,974	908,494	1,000,375	1,112,495	947,182	929,161	
05	Skyview	3,473,563	3,251,296	3,396,787	3,234,890	3,440,027	3,490,808	3,342,515	3,503,206	3,629,973	3,519,584	3,602,949	3,854,715	3,807,710	
43	Soldotna Elem	2,022,845	1,945,499	1,993,663	1,945,565	1,914,078	1,826,468	1,658,528	1,630,002	1,613,479	1,584,129	2,195,249	2,104,784	2,065,535	
09	Soldotna High	3,631,571	3,553,341	3,622,392	3,348,794	3,479,204	3,517,669	3,495,645	3,550,972	3,671,789	3,497,846	3,966,476	4,272,814	4,232,741	
12	Soldotna Middle	3,125,198	3,134,256	3,205,002	3,160,632	3,202,658	3,184,132	3,105,407	3,129,147	3,077,950	3,083,224	3,289,022	3,864,856	3,691,583	

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
General Fund Expenditures by Location**

Loc	Description												Budget	
		FY95	FY96	FY97*	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**
04	Spring Creek	-	-	-	-	-	-	252,568	340,580	301,873	197,626	249,138	300,001	372,295
44	Sterling	1,523,619	1,613,595	1,500,678	1,423,298	1,492,283	1,431,633	1,358,593	1,256,350	1,130,638	1,124,703	1,286,087	1,324,880	1,347,500
03	Susan B English	988,259	900,016	858,931	743,418	750,694	726,869	756,609	793,016	750,239	661,874	683,758	786,004	828,361
01	Tebughna	341,597	359,797	342,229	314,410	364,784	377,305	376,808	409,386	412,351	439,091	456,731	478,624	534,003
45	Tustumena	1,166,801	1,174,807	1,232,609	1,328,037	1,341,055	1,219,608	1,242,004	1,235,411	1,201,883	1,088,314	1,195,294	1,308,958	1,281,724
53	Voznesenka	585,847	682,061	704,785	715,594	630,503	697,307	802,913	819,271	889,473	924,242	942,147	1,054,177	1,032,383
50	West Homer	1,256,685	1,316,307	1,185,563	1,634,557	1,574,698	1,563,501	1,684,107	1,673,471	1,677,083	1,624,095	1,933,151	2,179,900	1,996,412
70	Board of Education	235,875	453,845	306,425	216,575	169,559	172,846	205,674	207,012	244,121	360,590	248,963	296,675	296,675
71	Superintendent	303,944	306,266	307,456	304,818	298,274	270,116	289,988	264,643	257,003	290,584	306,276	307,654	322,521
72	Asst Supt Admin Services	200,046	216,107	220,190	192,656	204,528	197,481	226,989	212,467	198,197	210,187	197,101	431,774	437,964
73	Asst Supt Instruction	308,232	309,058	258,706	238,413	251,578	365,045	259,394	347,310	376,788	293,814	316,136	433,562	445,899
74	Fiscal Services	522,306	654,291	574,267	375,450	415,798	451,456	413,039	479,672	505,353	535,675	603,320	667,234	666,734
75	Planning and Operations	-	-	-	-	-	-	190,532	203,603	232,105	179,279	197,343	198,261	198,261
76	Purchasing/Warehouse	688,445	750,254	614,685	617,599	657,224	573,757	415,429	467,084	257,929	285,522	300,280	547,048	548,034
77	Human Resources	355,116	329,365	369,770	378,235	414,684	420,456	374,717	441,501	454,343	528,809	609,045	855,892	877,205
78	Information Services	639,364	867,701	649,608	800,199	663,620	1,126,597	1,879,928	2,414,378	1,643,357	1,491,409	1,288,710	1,555,800	1,551,573
79	E-Rate Program	-	-	-	-	-	-	203,825	26,984	-	105,626	348,311	648,875	480,563
80	Connections Program	377,890	351,078	391,350	281,982	319,838	919,855	1,629,742	1,594,807	1,360,517	1,714,505	2,238,911	2,806,889	2,910,586
81	Gifted/Talented Instruction	80,976	269,720	246,782	270,983	430,445	448,865	498,454	530,493	409,692	441,123	-	-	-
81	Special Services	3,228,929	3,099,205	-	-	-	-	-	-	-	-	979,877	1,442,345	1,635,052
81	Special Education Instruction	-	-	898,167	936,290	485,719	480,185	590,769	543,293	446,516	527,586	-	-	-
81	Special Education - Student	-	-	2,313,646	1,400,829	2,274,107	2,248,024	2,270,389	2,249,259	2,423,025	2,518,003	-	-	-
82	Negotiations -IBB	-	-	-	-	-	-	-	-	-	-	-	-	5,194,731
83	DW - General	6,931,190	6,658,392	6,636,895	8,448,829	8,627,411	9,267,913	7,369,553	8,057,500	6,668,872	8,761,894	7,812,663	8,707,383	10,427,412
84	Secondary Curriculum	314,574	621,764	811,884	910,101	514,395	372,713	489,721	564,694	1,023,495	1,285,102	827,327	1,208,681	2,716,743
85	Elementary Curriculum	291,675	312,088	327,662	217,957	265,475	252,370	264,243	405,982	609,481	-	-	-	-
86	District Media Center	153,258	127,847	137,888	125,591	145,868	129,195	166,432	199,937	167,942	150,113	-	-	-
87	DW - Health Services ***	1,097,406	1,074,711	1,066,312	378,318	153,883	114,994	107,617	96,779	98,721	103,406	127,803	155,562	156,320
92	Grants Administration***	691,565	541,849	526,443	312,299	347,581	405,702	382,542	479,486	353,640	364,357	384,418	665,754	821,613
96	Unallocated	-	-	-	-	-	-	-	-	-	-	-	386,421	682,234
		<u>\$ 73,014,310</u>	<u>\$ 72,324,761</u>	<u>\$ 72,150,745</u>	<u>\$ 71,918,003</u>	<u>\$ 73,004,967</u>	<u>\$ 73,527,510</u>	<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 89,146,364</u>	<u>\$ 98,255,224</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**General Fund Expenditures by Object**

Object	Description												Budget	
		FY96	FY97*	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**	
3110	Superintendent	\$ 102,877	\$ 103,800	\$ 97,319	\$ 110,500	\$ 102,308	\$ 101,500	\$ 102,988	\$ 104,500	\$ 108,765	\$ 112,500	\$ 114,000	\$ 115,500	
3120	Asst Superintendent - Certified	161,924	93,064	162,779	174,174	179,898	180,300	185,111	186,312	211,701	200,091	197,066	197,066	
3130	Principal/Assistant Principal	2,504,139	2,503,369	2,468,180	2,517,117	2,545,145	2,512,460	2,632,346	2,722,977	2,781,071	2,918,448	3,093,955	3,171,265	
3140	Director/Coordinator Certified	691,735	703,986	684,683	698,837	707,571	640,109	691,736	742,147	727,981	785,253	787,357	787,357	
3150	Teachers	28,341,931	28,854,710	28,159,435	27,698,453	26,926,960	26,736,897	27,278,849	27,411,064	26,446,035	28,083,316	29,513,138	30,553,347	
3161	Extra Duty Compensation***	637,980	640,456	6,381	526,403	509,985	488,566	466,727	469,980	402,580	419,610	641,191	635,059	
3162	Emolument	32,485	42,950	41,009	21,171	83,716	40,376	49,937	39,566	36,677	21,485	27,199	52,194	
3171	Cert Substitutes - w/certificate	692,755	652,046	624,457	425,104	354,968	355,717	361,785	397,950	395,490	361,470	399,270	414,471	
3172	Temporary Salaries - Certified	-	-	-	9,313	113,026	25,293	11,855	31,971	26,076	25,167	11,100	6,100	
3173	Long Term Substitute - Certified	118,739	114,883	165,217	131,256	138,388	177,728	130,816	158,646	155,174	161,630	115,096	113,940	
3180	Specialists - Certified	3,643,744	3,635,108	3,693,164	4,140,394	4,034,078	4,150,376	4,085,003	4,158,104	4,016,559	2,949,962	3,207,722	3,139,938	
3190	Leave Payoff - Certified	306,812	149,630	146,227	156,545	155,380	105,340	45,899	112,629	112,659	334,824	120,664	120,664	
3211	Asst Superintendent - Classified	-	85,303	72,076	73,416	82,183	81,282	114,846	93,156	100,985	104,140	101,083	101,083	
3212	Director/Coordinator - Classified	292,537	311,932	139,638	142,298	165,288	163,230	140,264	86,055	93,322	96,323	93,495	93,495	
3220	Specialists - Nurses	720,871	718,330	632,547	648,583	666,021	588,486	574,263	608,198	613,743	663,400	722,586	720,530	
3230	Tutors/Aides	1,691,992	1,567,003	1,577,352	1,570,224	1,645,394	1,634,314	1,591,989	1,637,868	1,755,675	1,798,276	2,137,209	2,279,653	
3240	Support Staff	2,805,456	2,707,787	2,835,068	2,773,280	2,862,562	3,008,591	3,427,659	3,608,436	3,785,089	3,864,940	4,097,443	4,164,275	
3250	Maintenance/Custodians	2,555,915	2,371,230	2,319,272	2,310,117	2,374,047	2,421,045	2,440,619	2,525,675	2,396,167	2,377,831	2,611,302	2,625,734	
3271	Bus Drivers	-	-	-	2,224	-	-	-	-	54	-	-	-	
3272	Activity Bus Drivers	60,727	70,289	2,130	69,047	71,272	39,763	46,953	47,169	-	-	-	-	
3291	Substitutes - Classified	299,098	272,785	213,227	244,770	225,443	218,468	210,431	224,127	231,395	213,569	253,920	263,684	
3292	Extra Duty Compensation - Sppt***	-	-	-	193,897	217,059	240,355	255,253	265,135	316,394	300,606	152,706	161,199	
3293	Long Term Substitutes - Classified	-	2,778	5,484	27,576	17,589	67,294	63,230	78,845	43,756	90,660	142,400	153,500	
3294	Temporary Salaries - Classified	120,479	132,080	176,188	156,549	143,722	179,644	196,825	124,097	134,005	126,646	135,726	123,699	
3295	Overtime	45,321	51,692	52,372	48,696	32,228	59,963	50,146	38,485	46,576	43,170	50,355	50,355	
3296	Cert Substitutes - w/o certificate	-	-	-	307,446	267,866	297,596	337,948	294,534	252,958	328,895	216,864	237,025	
3297	Officials	-	-	-	-	-	-	-	120	-	-	-	-	
3300	Leave Payoff - Classified	19,940	278,002	89,971	144,021	105,735	126,741	60,408	51,339	200,930	193,446	16,436	16,436	
3511	Health Insurance	4,961,595	5,202,941	5,108,156	5,409,271	5,840,256	5,912,876	6,501,616	6,543,154	6,626,020	7,948,786	8,315,002	8,843,684	
3512	Life Insurance	108,085	82,923	103,207	105,882	109,694	110,734	114,629	129,318	114,736	118,606	140,255	143,903	
3520	Unemployment Insurance	122,439	140,089	143,089	56,765	68,585	106,839	95,065	101,077	179,931	183,653	147,047	150,937	
3541	FICA Medicare	-	(26)	(936)	338,634	360,904	361,784	374,976	397,685	384,142	400,927	547,186	555,730	
3542	FICA Contribution	1,020,577	1,030,762	1,018,619	699,608	701,574	710,844	734,967	756,388	763,963	783,823	863,724	883,814	
3550	TRS Retirement	4,304,616	4,472,239	5,157,865	5,450,690	6,114,234	4,738,871	5,018,909	3,932,028	4,149,970	5,639,576	7,924,028	9,879,337	
3560	PERS Retirement	1,032,176	944,445	888,343	973,804	657,433	605,858	620,241	437,928	600,750	1,060,910	1,659,733	2,201,853	
4100	Professional/Technical Svcs	189,337	98,828	24,605	161,705	150,709	95,055	247,970	290,260	204,967	271,501	94,341	115,409	

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
General Fund Expenditures by Object**

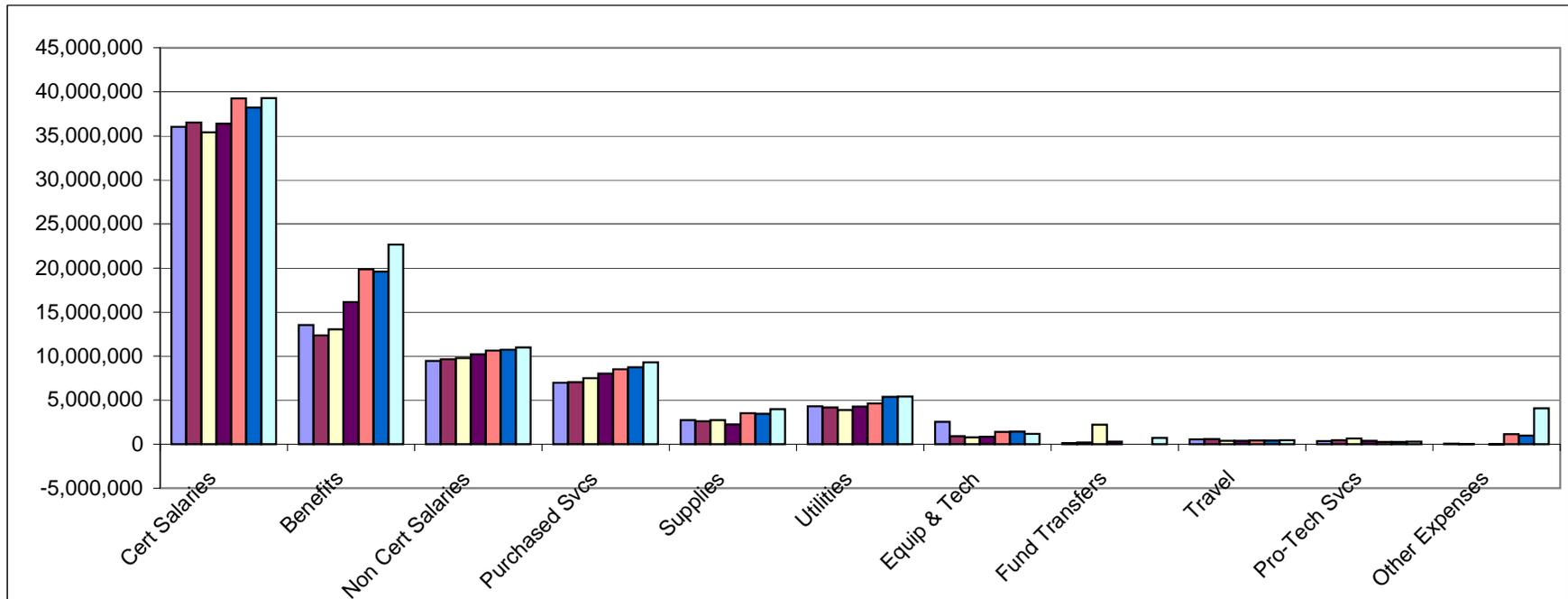
Object	Description											Budget	
		FY96	FY97*	FY98*	FY99*	FY00**	FY01**	FY02**	FY03**	FY04**	FY05**	FY06**	FY07**
4121	In-Kind Professional/Technical	28,800	18,000	32,000	25,450	26,000	26,000	26,000	26,000	26,000	26,500	26,500	
4140	Professional/Technical Legal	252,363	121,944	69,362	26,267	42,205	81,140	84,183	115,711	204,548	81,561	120,000	120,000
4150	Professional/Technical Medical	15,937	17,755	12,515	12,400	13,910	13,584	5,866	2,412	201,094	2,410	5,938	5,938
4200	Travel	364,700	347,657	364,882	395,129	344,488	339,517	364,944	345,040	350,777	334,620	389,179	412,776
4250	Extra Curricular Travel**	196,438	178,105	(1,781)	180,288	186,134	195,657	192,749	231,225	21,747	38,256	19,808	41,000
4310	Water and Sewage	124,369	154,309	161,000	149,132	154,318	152,541	151,806	151,808	139,585	166,445	209,116	221,059
4320	Garbage	101,343	108,662	110,363	117,536	118,123	120,722	130,799	122,605	120,737	87,838	151,442	159,151
4331	Postage	73,582	72,839	72,015	72,501	88,251	77,725	79,465	90,863	79,885	69,389	77,165	73,747
4332	Telephone	349,528	342,595	355,036	379,363	578,507	492,335	516,524	444,574	437,820	439,930	629,886	525,837
4350	In-Kind Utilities	40,185	39,614	43,697	43,993	40,249	41,232	44,537	44,064	35,985	40,574	48,200	55,430
4360	Electricity	1,949,859	2,026,531	2,143,731	2,218,342	2,033,318	2,118,183	2,350,493	2,354,139	1,992,639	2,129,941	2,804,259	2,810,455
4370	Natural/Bottled Gas	-	-	-	-	-	-	-	-	-	471,746	547,621	664,647
4380	Fuel for Heating	779,739	880,095	842,981	852,386	901,243	1,001,242	1,008,011	964,683	1,057,753	859,640	899,818	898,183
4401	Freight Costs	8,827	10,697	8,071	8,413	7,600	8,490	10,200	9,638	6,974	9,310	6,125	6,125
4402	Purchased Services	203,011	168,307	181,003	232,438	156,395	303,660	474,930	561,482	520,297	492,363	592,779	661,469
4403	In-Kind Custodial Services	69,714	70,107	69,214	65,735	67,365	71,260	79,599	77,858	81,375	94,148	93,776	101,874
4404	In-Kind Maintenance	4,727,841	4,693,991	5,031,823	5,164,339	5,023,344	5,102,267	5,004,063	4,931,195	5,140,566	5,399,427	5,474,762	5,684,563
4408	Purchased Service - Copiers	305,652	344,887	365,319	310,940	269,610	251,955	258,645	208,834	208,988	198,864	233,261	229,006
4409	Purchased Service - Riso	-	-	-	-	23,660	49,432	62,748	52,439	50,079	36,478	51,600	43,000
4410	Rental - Buildings	129,524	136,830	189,777	211,631	161,593	135,669	135,613	135,786	118,762	126,505	344,316	360,586
4430	Maintenance Contracts	166,908	144,458	160,803	154,980	121,355	147,350	98,155	168,966	141,254	113,356	179,156	182,277
4432	Repair of Equipment	-	-	-	-	1	-	-	-	-	-	-	-
4471	In-Kind Insurance	1,030,480	1,006,278	1,020,995	710,458	704,577	701,020	838,581	879,790	1,220,446	1,532,009	1,753,766	2,011,056
4501	Supplies	1,746,352	1,899,006	2,263,488	2,146,170	1,817,124	2,472,361	2,550,461	2,553,110	2,669,416	2,127,381	3,302,916	3,822,050
4502	Discretionary Materials	98,260	99,741	100,574	101,458	134,719	124,387	125,992	123,511	110,028	109,366	128,246	131,926
4560	Inventory Adjustment	72,709	(67,344)	(51,304)	(30,393)	(35,096)	(2,052)	51,490	(83,949)	(62,394)	(33,165)	-	-
4580	Gas and Oil	14,116	14,119	12,823	12,154	9,826	13,105	12,902	14,187	14,650	16,311	12,862	12,862
4850	Stipends	19,518	19,054	24,669	14,177	14,040	13,950	13,320	13,725	17,100	18,360	17,100	17,100
4901	Other Expenses	180,420	154,187	272,862	217,575	166,416	113,792	119,421	96,758	65,227	49,179	331,825	708,647
4902	Career Development	80,347	60,756	66,847	62,780	70,256	68,324	58,531	77,758	95,459	79,744	115,123	115,123
4903	Professional Dues	25,090	24,075	27,823	31,555	31,261	31,880	31,517	32,535	30,411	31,884	35,935	37,285
4904	Physical Exam Reimbursement	-	3,456	32,125	21,849	16,371	27,854	19,221	19,139	21,280	24,984	35,200	35,200
4905	Other - Contingency	6,000	6,000	-	-	-	-	-	-	-	-	335,850	2,999,667
4950	Indirect Costs	-	-	(98,055)	(107,539)	(122,157)	(167,841)	(188,994)	(219,112)	(239,538)	(218,218)	107,032	146,983
5101	Equipment	986,185	614,745	384,656	139,378	134,137	104,758	820,996	244,603	255,632	256,467	265,690	255,160
5102	Equipment - Technology	-	-	267,124	224,881	1,199,910	1,640,980	1,712,075	642,726	503,508	566,923	1,149,513	912,364
5520	Transfer to Other Funds	590,682	403,875	574,441	321,431	297,236	240,399	120,727	189,044	2,199,589	279,225	-	693,942
		<u>\$ 72,324,761</u>	<u>\$ 72,150,745</u>	<u>\$ 71,918,003</u>	<u>\$ 73,004,967</u>	<u>\$ 73,527,510</u>	<u>\$ 73,397,173</u>	<u>\$ 76,627,829</u>	<u>\$ 74,430,070</u>	<u>\$ 76,253,975</u>	<u>\$ 79,043,181</u>	<u>\$ 89,146,364</u>	<u>\$ 98,255,224</u>

\* Chart of Account change adopted by State Board of Education  
 \*\* Chart of Account change adopted by State Board of Education  
 \*\*\* Co-curricular activities accounted for in a separate fund in FY98

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

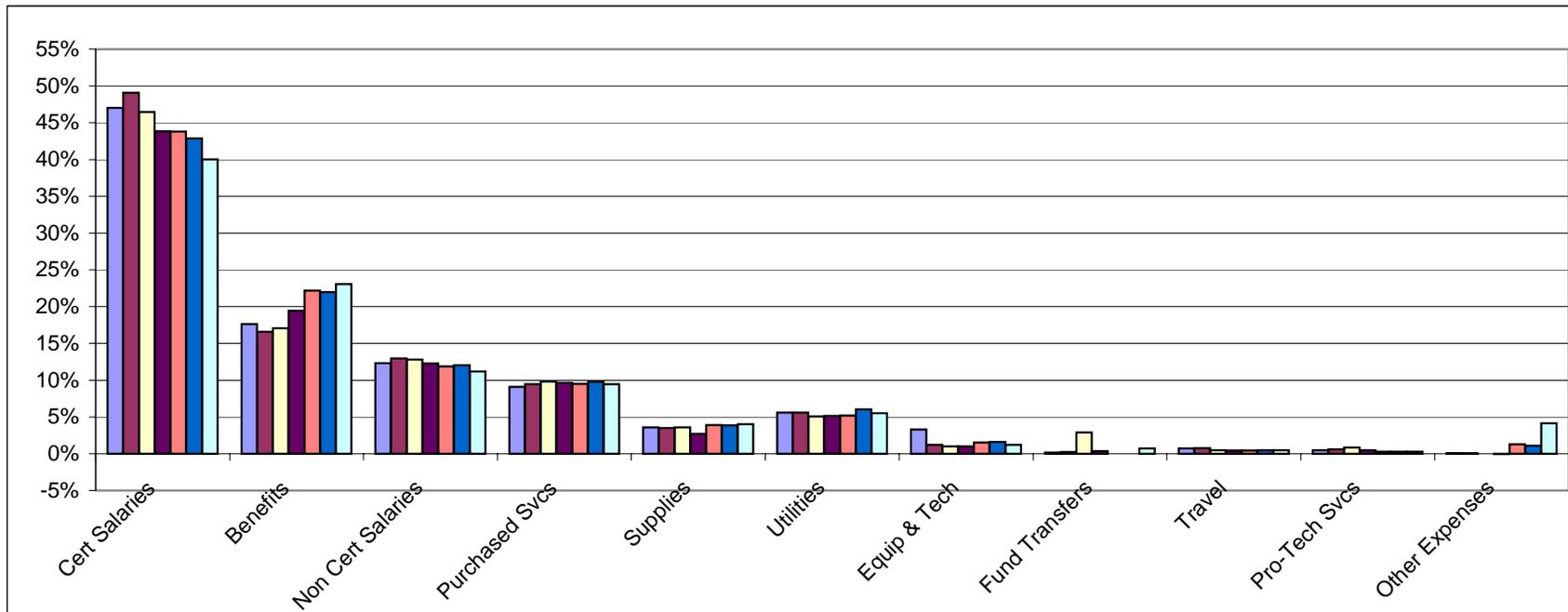
### Expenditure History by Object Code (in Dollars)

	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY02	36,043,052	13,520,811	9,450,426	6,963,534	2,740,845	4,281,635	2,533,071	120,727	557,693	364,019	53,016	76,628,829
FY03	36,535,846	12,348,917	9,631,900	7,025,988	2,606,859	4,172,736	887,329	189,044	576,265	434,383	20,803	74,430,070
FY04	35,420,768	13,020,442	9,770,119	7,488,741	2,731,700	3,864,404	759,140	2,199,589	372,524	636,609	-10,061	76,253,975
FY05	36,373,756	16,136,281	10,201,902	8,002,460	2,238,253	4,265,503	823,380	279,225	372,876	381,972	-32,427	79,043,181
FY06 Orig	39,247,541	19,868,834	10,637,590	8,505,023	3,508,390	4,628,764	1,376,757	-	401,733	248,079	1,137,600	89,560,311
FY06 Rvsd	38,227,758	19,596,975	10,731,525	8,729,541	3,444,024	5,367,507	1,415,203	-	408,987	246,779	978,065	89,146,364
FY07 Orig	39,306,901	22,659,258	10,990,668	9,279,956	3,966,838	5,408,509	1,167,524	693,942	453,776	267,847	4,060,005	98,255,224
Change from Rvsd	1,079,143	3,062,283	259,143	550,415	522,814	41,002	(247,679)	693,942	44,789	21,068	3,081,940	9,108,860
Change %	2.82%	15.63%	2.41%	6.31%	15.18%	0.76%	-17.50%	0.00%	10.95%	8.54%	315.11%	10.22%



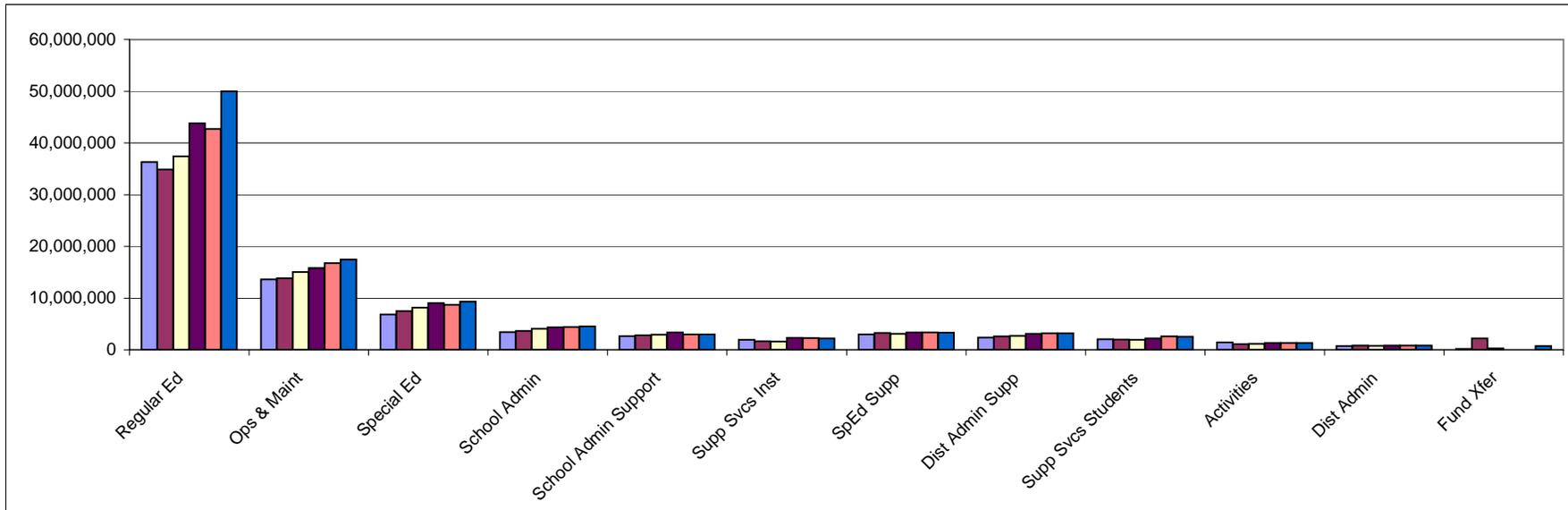
### Expenditure History by Object Code (Percentage)

	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY02	47.04%	17.64%	12.33%	9.09%	3.58%	5.59%	3.31%	0.16%	0.73%	0.48%	0.07%	77.01%
FY03	49.09%	16.59%	12.94%	9.44%	3.50%	5.61%	1.19%	0.25%	0.77%	0.58%	0.03%	78.62%
FY04	46.45%	17.08%	12.81%	9.82%	3.58%	5.07%	1.00%	2.88%	0.49%	0.83%	-0.01%	76.34%
FY05	43.83%	19.44%	12.29%	9.64%	2.70%	5.14%	0.99%	0.34%	0.45%	0.46%	-0.04%	75.56%
FY06 Orig	43.82%	22.18%	11.88%	9.50%	3.92%	5.17%	1.54%	0.00%	0.45%	0.28%	1.27%	77.88%
FY06 Rev	42.88%	21.98%	12.04%	9.79%	3.86%	6.02%	1.59%	0.00%	0.46%	0.28%	1.10%	76.90%
FY07 Orig	40.00%	23.06%	11.19%	9.44%	4.04%	5.50%	1.19%	0.71%	0.46%	0.27%	4.13%	74.25%
Change from Rev	1,079,143	3,062,283	259,143	550,415	522,814	41,002	(247,679)	693,942	44,789	21,068	3,081,940	9,108,860
Change %	2.82%	15.63%	2.41%	6.31%	15.18%	0.76%	-17.50%	0.00%	10.95%	8.54%	315.11%	10.22%



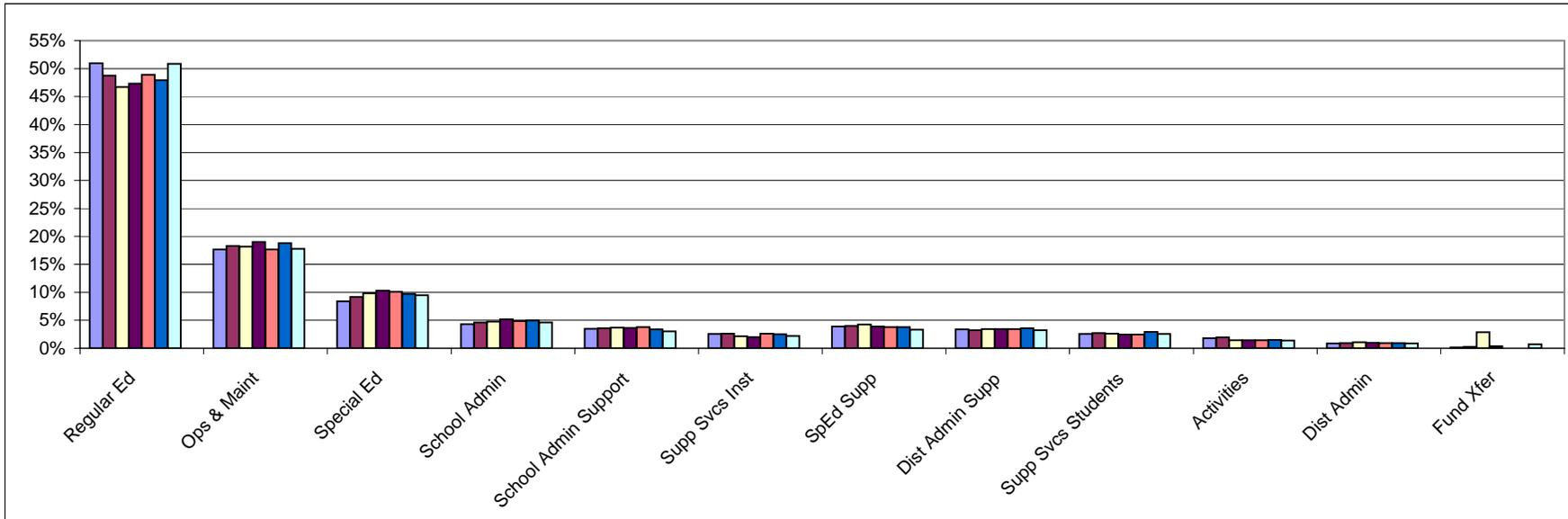
### Expenditure History by Function (in Dollars)

	Regular Ed	Ops & Maint	Special Ed	School Admin	School Admin Support	Supp Svcs Inst	SpEd Supp	Dist Admin Supp	Supp Svcs Students	Activities	Dist Admin	Fund Xfer	Total
FY02	39,035,873	13,548,988	6,430,994	3,306,541	2,652,451	1,948,039	2,973,143	2,589,328	1,977,741	1,388,677	655,327	120,727	76,627,829
FY03	36,285,370	13,601,441	6,809,909	3,420,590	2,661,214	1,930,548	2,958,230	2,394,273	2,034,325	1,450,601	694,525	189,044	74,430,070
FY04	34,863,914	13,853,049	7,480,489	3,635,245	2,809,623	1,657,670	3,251,051	2,605,575	1,973,168	1,083,783	840,819	2,199,589	76,253,975
FY05	37,402,833	15,027,825	8,129,066	4,085,433	2,895,325	1,575,098	3,082,683	2,701,133	1,949,831	1,140,463	774,266	279,225	79,043,181
FY06 Orig	43,819,218	15,826,307	9,035,946	4,378,739	3,383,235	2,331,657	3,384,075	3,084,265	2,194,714	1,297,217	824,938	-	89,560,311
FY06 Rev	42,715,631	16,753,667	8,692,614	4,418,031	2,998,341	2,250,628	3,384,820	3,202,261	2,588,442	1,312,614	829,315	-	89,146,364
FY07 Orig	49,945,709	17,458,341	9,328,216	4,518,997	2,976,351	2,180,675	3,291,769	3,169,951	2,518,165	1,333,065	840,043	693,942	98,255,224
Change from Rev	7,230,078	704,674	635,602	100,966	(21,990)	(69,953)	(93,051)	(32,310)	(70,277)	20,451	10,728	693,942	9,108,860
Change %	16.93%	4.21%	7.31%	2.29%	-0.73%	-3.11%	-2.75%	-1.01%	-2.72%	1.56%	1.29%	0.00%	10.22%



### Expenditure History by Function (Percentage)

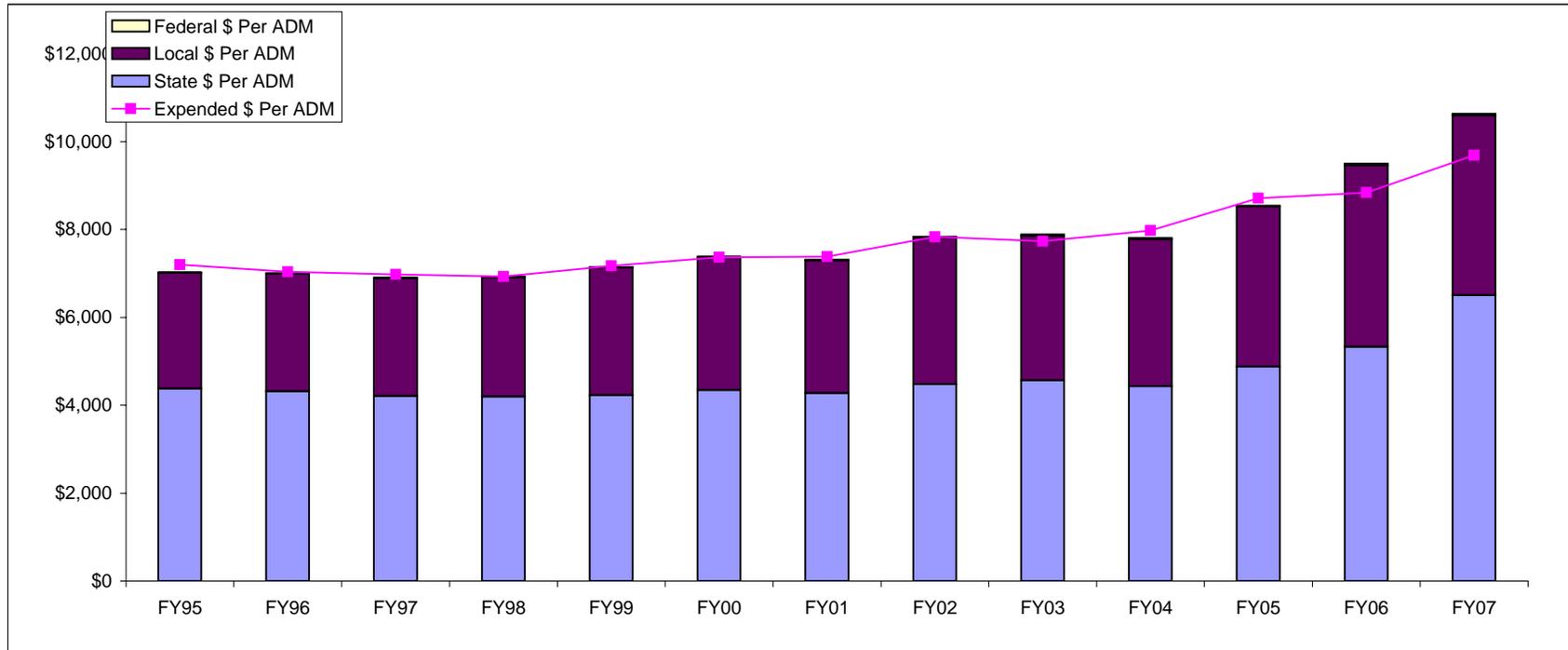
	Regular Ed	Ops & Maint	Special Ed	School Admin	School Admin Support	Supp Svcs Inst	SpEd Supp	Dist Admin Supp	Supp Svcs Students	Activities	Dist Admin	Fund Xfer	Instructional %
FY02	50.94%	17.68%	8.39%	4.32%	3.46%	2.54%	3.88%	3.38%	2.58%	1.81%	0.86%	0.16%	72.65%
FY03	48.75%	18.27%	9.15%	4.60%	3.58%	2.59%	3.97%	3.22%	2.73%	1.95%	0.93%	0.25%	71.79%
FY04	46.72%	18.17%	9.81%	4.77%	3.68%	2.17%	4.26%	3.42%	2.59%	1.42%	1.10%	2.88%	70.32%
FY05	47.32%	19.01%	10.28%	5.17%	3.66%	1.99%	3.90%	3.42%	2.47%	1.44%	0.98%	0.35%	71.13%
FY06 Orig	48.93%	17.67%	10.09%	4.89%	3.78%	2.60%	3.78%	3.44%	2.45%	1.45%	0.92%	0.00%	72.74%
FY06 Rsvd	47.92%	18.79%	9.75%	4.96%	3.36%	2.52%	3.80%	3.59%	2.90%	1.47%	0.93%	0.00%	71.85%
FY07 Orig	50.83%	17.77%	9.49%	4.60%	3.03%	2.22%	3.35%	3.23%	2.56%	1.36%	0.85%	0.71%	73.05%



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

**General Fund Budget  
Revenue vs Expenditures**

	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07
ADM*	10,144.00	10,280.70	10,341.96	10,376.84	10,181.60	9,982.41	9,946.74	9,799.38	9,632.00	9,562.00	9,527.00	9,389.00	9,244.00
Total Units	949.34	957.5	948.18	950.77									
Local \$	\$26,666,240	\$27,528,276	\$27,700,002	\$28,192,268	\$29,557,542	\$30,169,037	\$29,980,730	\$32,718,694	\$31,658,697	\$32,015,239	\$34,696,007	\$38,763,185	\$37,741,700
Local \$ Per ADM	\$2,629	\$2,678	\$2,678	\$2,717	\$2,903	\$3,022	\$3,014	\$3,339	\$3,287	\$3,348	\$3,642	\$4,129	\$4,083
State \$	\$44,428,219	\$44,406,196	\$43,544,162	\$43,515,941	\$43,047,377	\$43,385,383	\$42,536,731	\$43,863,496	\$43,992,698	\$42,355,439	\$46,467,673	\$50,003,179	\$60,133,524
State \$ Per ADM	\$4,380	\$4,319	\$4,210	\$4,194	\$4,228	\$4,346	\$4,276	\$4,476	\$4,567	\$4,430	\$4,877	\$5,326	\$6,505
Federal \$	\$139,321	\$30,056	\$123,294	\$167,021	\$134,029	\$136,059	\$211,710	\$136,060	\$279,021	\$281,073	\$212,193	\$380,000	\$380,000
Federal \$ Per ADM	\$14	\$3	\$12	\$16	\$13	\$14	\$21	\$14	\$29	\$29	\$22	\$40	\$41
Revenue \$	\$71,233,780	\$71,964,528	\$71,367,458	\$71,875,230	\$72,738,948	\$73,690,479	\$72,729,171	\$76,718,250	\$75,930,416	\$74,651,751	\$81,375,873	\$89,146,364	\$98,255,224
Revenue \$ Per ADM	\$7,022	\$7,000	\$6,901	\$6,927	\$7,144	\$7,382	\$7,312	\$7,829	\$7,883	\$7,807	\$8,542	\$9,495	\$10,629
Expended \$	\$73,014,310	\$72,324,761	\$72,150,745	\$71,918,003	\$73,004,967	\$73,527,510	\$73,397,173	\$76,718,250	\$74,430,070	\$76,253,975	\$82,993,209	\$82,993,209	\$89,560,311
Expended \$ Per ADM	\$7,198	\$7,035	\$6,977	\$6,931	\$7,170	\$7,366	\$7,379	\$7,829	\$7,727	\$7,975	\$8,711	\$8,839	\$9,688



\* Average Daily Membership

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**General Fund  
Schedule of Fund Balance  
June 30, 2006**

	Actual										Projected	
	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07
<b>Fund Balance</b>												
<b>Reserved:</b>												
Reserve for encumbrances	\$ 1,005,105	\$ 1,465,766	\$ 764,885	\$ 616,068	\$ 818,752	\$ 601,041	\$ 252,622	\$ 1,098,521	\$ 130,801	\$ 329,151	\$ 329,151	\$ 329,151
Reserve for inventory	225,304	282,448	788,978	671,210	703,036	828,117	784,654	796,771	761,573	722,943	722,943	722,943
Reserve for health insurance	621,516	-	-	-	-	-	-	-	-	-	-	-
Reserved for charter schools	-	-	-	-	-	-	107,533	465,765	657,545	979,415	979,415	979,415
<b>Unreserved:</b>												
Designated for equipment	-	-	500,000	507,409	500,000	500,000	500,000	-	-	-	-	-
Designated for compensated absences	-	-	-	-	-	-	1,798,388	1,949,817	-	-	-	-
Designated for software replacement	-	-	-	-	-	-	-	-	-	400,000	400,000	400,000
Designated for technology plan	-	-	-	-	-	-	-	-	217,500	217,500	217,500	217,500
Designated potential interest shortfall	-	-	-	-	-	-	400,000	400,000	400,000	-	-	-
Designated for school incentive purchases	-	-	-	-	-	-	20,682	322,605	414,068	484,500	484,500	484,500
Designated for subsequent year operations	-	-	-	-	-	-	-	1,600,000	1,600,000	1,927,108	1,927,108	1,927,108
Designated for facilities maintenance	-	-	-	-	-	-	-	-	-	640,080	640,080	640,080
Undesignated	749,489	69,913	187,397	189,960	397,187	363,919	1,542,679	376,419	1,255,627	2,069,273	2,069,273	2,069,273
<b>Total Fund Balance</b>	<b>\$ 2,601,414</b>	<b>\$ 1,818,127</b>	<b>\$ 2,241,260</b>	<b>\$ 1,984,647</b>	<b>\$ 2,418,975</b>	<b>\$ 2,293,077</b>	<b>\$ 5,406,558</b>	<b>\$ 7,009,898</b>	<b>\$ 5,437,114</b>	<b>\$ 7,769,970</b>	<b>\$ 7,769,970</b>	<b>\$ 7,769,970</b>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

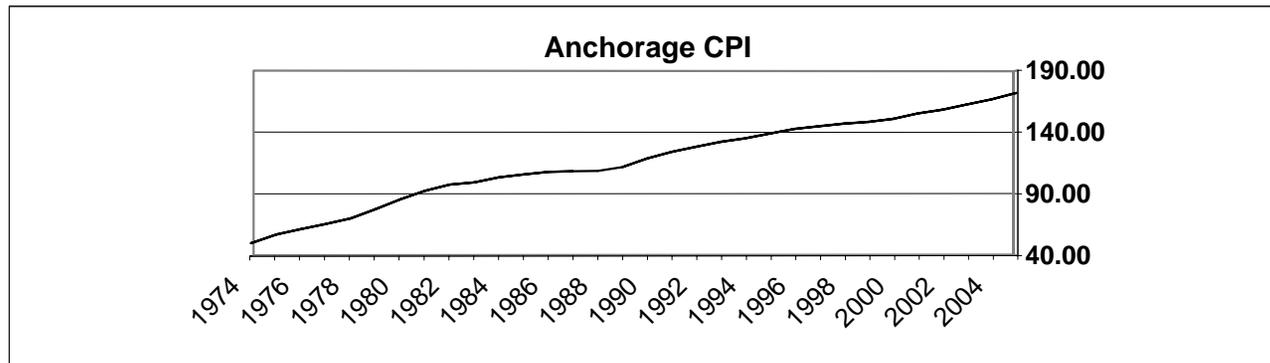
**All Governmental Funds  
Schedule of Fund Balance  
June 30, 2006**

	Actual										Projected	
	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07
<b>Fund Balance</b>												
<b>Reserved:</b>												
Reserve for encumbrances	\$ 1,023,517	\$ 1,466,655	\$ 774,124	\$ 675,216	\$ 877,784	\$ 672,120	\$ 365,604	\$ 1,098,557	\$ 144,868	\$ 334,001	\$ 334,001	\$ 334,001
Reserve for inventory	240,946	298,090	804,620	686,852	718,678	843,759	800,296	812,413	777,215	738,585	738,585	738,585
Reserve for health insurance	621,516	-	-	-	-	-	-	-	-	-	-	-
Reserve for charter schools	-	-	-	-	-	-	107,533	465,765	657,545	979,415	979,415	979,415
<b>Unreserved:</b>												
Designated for software replacement	-	-	-	-	-	-	-	-	-	400,000	400,000	400,000
Designated for equipment	-	-	500,000	507,409	615,692	741,950	622,296	23,080	-	-	-	-
Designated for technology plan	-	-	-	-	-	-	-	-	217,500	217,500	217,500	217,500
Designated for compensated absences	-	-	-	-	-	-	1,798,388	1,949,817	-	-	-	-
Designated potential interest shortfall	-	-	-	-	-	-	400,000	400,000	400,000	-	-	-
Designated for school incentive purchases	-	-	-	-	-	-	20,682	322,605	414,068	484,500	484,500	484,500
Designated for subsequent year operations	-	-	-	-	-	-	-	1,600,000	1,600,000	1,927,108	1,927,108	1,927,108
Designated for facilities maintenance	-	-	-	-	-	-	-	-	-	640,080	640,080	640,080
Designated for special revenue fund	-	-	-	-	-	-	-	-	15,179	-	-	-
<b>Undesignated</b>												
General Fund	949,489	69,913	187,397	194,419	535,102	569,957	1,717,696	464,606	1,255,627	2,069,273	2,069,273	2,069,273
Special Revenue Fund	-	-	-	-	-	-	-	-	468,145	730,823	521,182	47,859
<b>Total Fund Balance</b>	<b>\$ 2,835,468</b>	<b>\$ 1,834,658</b>	<b>\$ 2,266,141</b>	<b>\$ 2,063,896</b>	<b>\$ 2,747,256</b>	<b>\$ 2,827,786</b>	<b>\$ 5,832,495</b>	<b>\$ 7,136,843</b>	<b>\$ 5,950,147</b>	<b>\$ 8,521,285</b>	<b>\$ 8,311,644</b>	<b>\$ 7,838,321</b>

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

**Anchorage Consumer Price Index (CPI)**

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1974	50.20	4.90	10.82%	1990	118.60	6.90	6.18%
1975	57.10	6.90	13.75%	1991	124.00	5.40	4.55%
1976	61.50	4.40	7.71%	1992	128.20	4.20	3.39%
1977	65.60	4.10	6.67%	1993	132.20	4.00	3.12%
1978	70.20	4.60	7.01%	1994	135.00	2.80	2.12%
1979	77.60	7.40	10.54%	1995	138.90	3.90	2.89%
1980	85.50	7.90	10.18%	1996	142.70	3.80	2.74%
1981	92.40	6.90	8.07%	1997	144.80	2.10	1.47%
1982	97.40	5.00	5.41%	1998	146.90	2.10	1.45%
1983	99.20	1.80	1.85%	1999	148.40	1.50	1.02%
1984	103.30	4.10	4.13%	2000	150.90	2.50	1.68%
1985	105.80	2.50	2.42%	2001	155.20	4.30	2.85%
1986	107.80	2.00	1.89%	2002	158.20	3.00	1.93%
1987	108.20	0.40	0.37%	2003	162.50	4.30	2.72%
1988	108.60	0.40	0.37%	2004	166.70	4.20	2.58%
1989	111.70	3.10	2.85%	2005	171.80	5.10	3.06%



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

**General Fund Operating Revenues by Source  
Last Ten Fiscal Years**

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Fiscal Year	Local Government Grants	Federal Grants	State Grants	Other Revenue	Total
1995-96	27,388,228	30,056	44,406,196	102,956	71,927,436
1996-97	27,594,063	123,294	43,544,162	105,939	71,367,458
1997-98	28,084,830	167,021	43,515,941	107,438	71,875,230
1998-99	29,476,785	134,029	43,289,714	80,757	72,738,948
1999-00	29,294,461	136,059	43,385,383	874,576	73,690,479
2000-01	29,628,226	211,710	42,536,731	352,504	72,729,171
2001-02	30,189,118	235,236	43,948,821	2,382,574	76,755,749
2002-03	30,618,860	279,021	43,992,698	1,039,837	75,930,416
2003-04	31,635,539	281,073	42,355,439	379,700	74,651,751
2004-05	33,744,607	212,193	46,467,673	951,400	81,375,873

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
* 1994-95	-	-	-	-	-	-
* 1995-96	-	-	-	-	-	-
* 1996-97	-	-	-	-	-	-
* 1997-98	-	-	-	-	-	-
1998-99	26,721,777	26,118,599	97.743%	600,077	26,718,676	99.988%
1999-00	26,792,683	26,212,896	97.836%	574,332	26,787,228	99.980%
2000-01	26,611,167	26,132,333	98.201%	472,161	26,604,494	99.975%
2001-02	26,096,387	25,644,795	98.270%	441,900	26,086,695	99.963%
2002-03	26,370,536	25,879,204	98.137%	476,887	26,356,091	99.945%
2003-04	27,558,497	27,062,845	98.201%	472,020	27,534,865	99.914%
2004-05	27,820,350	27,446,158	98.655%	70,766	27,516,924	98.909%

This information was obtained from the Kenai Peninsula Borough.

\* Data not available at this time

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

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

Fiscal Year	Overlapping Rates													
	Borough		City of Homer		City of Kachemak*		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District	Operating	Special District
1995-96	8.59	0.03	5.50	2.00	1.00	2.00	3.50	0.50	7.25	0.00	3.00	0.00	1.65	3.35
1996-97	8.30	0.04	5.50	2.00	1.00	2.00	3.50	0.50	7.25	0.00	3.00	0.00	1.65	3.35
1997-98	8.30	0.08	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
1998-99	8.00	0.08	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
1999-00	8.00	0.10	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
2000-01	7.50	0.10	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
2001-02	7.00	0.10	5.50	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2002-03	6.50	0.03	5.00	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2003-04	6.50	0.03	5.00	1.75	1.00	1.75	5.00	0.50	7.25	0.00	3.12	0.00	1.65	3.10
2004-05	6.50	0.03	4.50	1.75	1.00	1.75	4.50	1.00	7.25	0.00	3.12	0.00	1.65	3.35

This information was obtained from the Kenai Peninsula Borough.

\* Real Property Tax

Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components; the mill rate for the operating entity and the mill rate for the special district, which includes fire and emergency response, higher education, and local support for hospitals.

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

**Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years  
(in thousands of dollars)**

Fiscal Year	Assessed Values			Tax Exempt Values		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property			
1995-96	3,047,047	500,884	329,781	705,287	5,731	3,166,694	8.59	81.66%
1996-97	3,168,525	506,796	347,952	777,409	5,941	3,239,923	8.30	80.53%
1997-98	3,242,895	559,137	362,327	806,690	4,743	3,352,926	8.30	80.51%
1998-99	3,365,038	515,033	347,934	829,403	255	3,398,347	8.00	80.38%
1999-00	3,536,988	448,685	257,051	852,658	31,762	3,358,304	8.00	79.15%
2000-01	3,766,118	465,766	279,242	930,645	32,097	3,548,384	7.50	78.66%
2001-02	3,850,227	606,604	285,653	983,356	41,415	3,717,713	7.00	78.39%
2002-03	4,143,668	680,522	290,369	1,029,520	40,998	4,044,041	6.50	79.07%
2003-04	4,384,033	673,367	276,616	1,070,801	40,811	4,222,404	6.50	79.16%
2004-05	4,569,677	611,303	253,567	1,128,277	42,023	4,264,247	6.50	78.47%

This information was obtained from the Kenai Peninsula Borough.

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

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

**Ratio of Net Area Wide General Bonded Debt To Assessed Value and  
Net Bonded Debt Per Capita and  
Student Capita  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
1996-97	46,790	10,342	3,203,338,142	47,030,000	1.40%	1,005	4,547
1997-98	48,908	10,377	3,347,501,616	38,050,000	1.14%	791	3,667
1998-99	48,815	10,182	3,345,565,050	28,375,000	0.85%	581	2,787
1999-00	48,952	9,982	3,355,946,678	17,945,000	0.53%	367	1,798
2000-01	50,005 *	9,947	3,549,198,919	15,889,000	0.45%	320	1,597
2001-02	50,621 *	9,799	3,728,772,743	13,409,000	0.36%	270	1,368
2002-03	51,398 *	9632	3,957,173,965	17,874,000	0.45%	341	1,856
2003-04	50,980 *	9562	4,236,549,880	87,009,000	2.05%	1,707	9,099
2004-05	51,224 **	9527	4,223,854,000	82,014,000	1.94%	1,609	8,609
2005-06	51,224 **	9389	4,507,776,000	79,019,000	1.75%	1,543	8,416

\* Population figures from State of Alaska, Department of Community and Economic Development.

\*\* Population figures from 2000-01 through 2003-04 have been changed from an average to the population on July 1 of the preceding year.

This information was obtained from the Kenai Peninsula Borough.

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

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

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

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures*	Ratio of Debt Service to General Expenditures (Percent)
1996-97	8,220,000	4,619,380	12,839,380	113,531,185	11.31
1997-98	9,255,000	3,572,471	12,827,471	115,426,942	11.11
1998-99	9,965,000	2,868,433	12,833,433	116,558,089	11.01
1999-00	10,730,000	2,100,391	12,830,391	120,520,131	10.65
2000-01	10,855,000	1,283,882	12,138,882	122,897,538	9.88
2001-02	2,480,000	836,801	3,316,801	120,009,199	2.76
2002-03	2,575,000	661,595	3,236,595	123,057,279	2.63
2003-04	3,840,000	1,285,814	5,125,814	125,504,858	4.08
2004-05	3,375,000	1,231,528	4,606,528	130,842,385	3.52
2005-06	3,485,000	1,065,369	4,550,369	144,518,951	3.52

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

This information was obtained from the Kenai Peninsula Borough.  
The Borough maintains taxing authority. The School District has no independent authority to bond.

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

**General Obligation Bonds**

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

The October 1994 election authorized the issuance of general obligation bonds to be issued in the amount of \$11,735,000 for construction of the West Homer Elementary School. In FY2004 the final debt payment was made on the 1994 school bonds.

The October 2000 election authorized the issuance of general obligation bonds to be issued in the amount of \$7,429,000. The bonds financed educational capital improvements in the Kenai Peninsula Borough. Bonds dated 12/12/00 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2002 election authorized the issuance of general obligation bonds in the amount of \$14,700,000 for construction of a new middle school in Seward, Alaska. Bonds dated 8/7/03 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

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

	Beginning Balance July 1, 2004	Additions	Reductions	Ending Balance June 30, 2005	Due Within One Year
Areawide School Bonds	\$ 22,319,000	-	\$ 2,730,000	\$ 19,589,000	\$ 2,825,000

**A summary of bonds payable at June 30, 2005, is as follows:**

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2005
School Bonds	05/01/95	\$ 11,735,000	4.50 - 7.00	1996 - 2005	\$565,000 to \$1,520,000	\$ 1,520,000
	12/12/00	7,429,000	4.75 - 5.00	2001 - 2011	\$740,000 to \$769,000	4,469,000
	08/07/04	14,700,000	4.25 - 6.00	2004 - 2023	\$1,070,000 to \$1,202,000	13,600,000
Total School Bonds		<u>\$ 33,864,000</u>				<u>\$ 19,589,000</u>

**A summary of school debt service requirement to maturity:**

	Fiscal Year	Principal	Interest	Total
School Bonds	2005-06	\$ 2,825,000	\$ 893,838	\$ 3,718,838
	2006-07	1,320,000	777,237	2,097,237
	2007-08	1,335,000	712,163	2,047,163
	2008-09	1,350,000	645,412	1,995,412
	2009-10	1,370,000	584,013	1,954,013
	Out Years	<u>11,389,000</u>	<u>3,781,760</u>	<u>15,170,760</u>
Total School Bonds		<u>\$ 19,589,000</u>	<u>\$ 7,394,423</u>	<u>\$ 26,983,423</u>

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is not available at this time. The Borough maintains taxing authority; the School District has no independent authority to bond.

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

**Average Daily Membership as Compared to Assessed Valuation  
Showing Assessed Valuation Support Per Student  
Last Ten Fiscal Years**

Fiscal Year	Average Daily Membership Grades K-12	Percentage Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
1996-97	10,342	0.60	3,203,338,142	5.40	309,741
1997-98	10,377	0.30	3,347,501,616	4.50	322,589
1998-99	10,182	(1.90)	3,345,565,050	(0.10)	328,576
1999-00	9,982	(1.90)	3,355,946,678	0.30	336,200
2000-01	9,947	(0.40)	3,549,198,919	(5.40)	356,811
2001-02	9,799	(1.50)	3,728,772,743	5.10	380,526
2002-03	9,632	(1.70)	3,957,173,965	6.10	410,836
2003-04	9,562	(0.70)	4,236,549,880	7.10	443,061
2004-05	9,527	(0.40)	4,223,854,000	1.00	443,356
2005-06	9,389	(1.40)	4,507,776,000	1.10	480,112

This information was obtained from the Kenai Peninsula Borough; current and proposed budget year information is not available at this time. The Borough maintains taxing authority; the School District has no taxation authority or independent authority to bond.

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

**Average Per Pupil Operation Expenditure  
Last Ten Fiscal Years**

Fiscal Year	Total Operating Expenditures	Operating Expenditures Percentage Increase (Decrease) Over Previous Year	Average Daily Membership Grades K-12	Operating Expenditures Per Student Capita	Operating Expenditures Per Student Capita Percentage Increase (Decrease) Over Previous Year
1996-97	72,150,745	(0.02)	10,342	6,976	(0.70)
1997-98	71,918,003	(0.03)	10,377	6,931	(0.20)
1998-99	73,004,967	1.80	10,182	7,193	0.40
1999-00	73,527,510	0.40	9,982	7,366	2.40
2000-01	73,397,173	(0.20)	9,947	7,379	0.20
2001-02	76,116,629	0.04	9,799	7,768	0.05
2002-03	74,430,070	(0.02)	9,632	7,727	0.01
2003-04	76,253,975	0.02	9,562	7,975	0.03
2004-05	79,043,017	0.04	9,527	8,297	0.04
2005-06	85,561,178	0.08	9,389	9,113	0.10

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

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

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Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
1995-96	698.61	10,281	14.70
1996-97	693.39	10,342	14.90
1997-98	707.50	10,377	14.70
1998-99	700.15	10,182	14.50
1999-00	695.74	9,982	14.35
2000-01	691.17	9,947	14.39
2001-02	692.03	9,799	14.16
2002-03	694.36	9,632	13.87
2003-04	643.59	9,562	14.86
2004-05	608.75	9,527	15.65
2005-06	645.69	9,389	14.54

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

**Standardized Test Scores  
Last Ten Fiscal Years**

Fiscal Year	SAT Verbal Mean	SAT Math Mean	ACT English	ACT Math	ACT Reading	ACT Science	ACT Composite
1995-96	-	-	-	-	-	-	-
1996-97	-	-	-	-	-	-	-
1997-98	-	-	-	-	-	-	-
1998-99	-	-	-	-	-	-	-
1999-00	529.0	518.0	22.0	21.8	23.9	22.4	22.6
2000-01	515.0	507.0	20.7	21.7	22.7	21.6	21.8
2001-02	526.0	528.0	21.7	22.1	23.3	22.5	22.5
2002-03	521.0	516.0	22.3	22.7	23.8	22.4	22.9
2003-04	523.0	518.0	21.3	21.8	23.0	21.8	22.1
2004-05	508.0	520.0	23.5	23.4	24.6	23.0	23.7
2005-06	526.0	527.0	21.7	22.8	23.3	22.3	22.7

All other scores related to performance results are not viable to track longitudinally due to the fact that testing criteria and formats have changed from year to year.

**SUPPORT STAFFING FORMULA 2006-07**

2/16/2007

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	5.63	5.50	2.54	2.50	1.00	0.44	3.39	0.42	1.00	1.00			
KCHS	189007	6.36	6.50	2.63	2.50	1.00	0.44	3.44	0.43	1.00	N/A			
NIHI	117504	4.21	4.00	1.93	2.00	0.50	0.44	2.57	0.32	N/A	1.00			
Seward HS	75373	2.71	2.50	1.25	1.00	0.50	0.44	1.67	0.21	1.00	0.50			
SKYVIEW	117101	4.84	5.00	2.72	2.50	1.00	0.44	3.63	0.45	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	65566	2.25	2.00	0.96	1.00	0.00	0.44	2.12	0.27					
Kenai Middle	85476	3.48	3.50	1.93	2.00	0.50	0.44	4.28	0.53					
Sold Middle	84755	3.79	3.50	2.33	2.50	1.00	0.44	5.17	0.65					
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	1.22	1.00	1.00	1.00		0.38	1.95	0.24					
K-Beach	46935	3.34	3.50	1.57	1.50		0.44	7.22	0.90					
McNeil Can	32750	1.41	1.50	1.00	1.00		0.38	1.97	0.25					
Mt. View	50000	2.40	2.50	1.00	1.00		0.38	3.83	0.48					
Nikiski El/North Star	50000	3.03	3.00	1.29	1.00		0.44	5.93	0.74					
Paul Banks	33414	1.88	2.00	1.00	1.00		0.38	3.48	0.44					
Redoubt	46639	3.07	3.00	1.39	1.50		0.44	6.35	0.79					
Sears	35440	2.00	2.00	1.00	1.00		0.38	3.70	0.46					
Seward El.	52199	2.67	2.50	1.00	1.00		0.38	4.55	0.57					
Sold. El.	54177	2.60	2.50	1.00	1.00		0.38	4.17	0.52					
Sterling	33844	1.69	1.50	1.00	1.00		0.38	2.82	0.35					
Tustumena	46679	1.92	2.00	1.00	1.00		0.38	2.50	0.31					
West Homer El	52500	2.48	2.50	1.00	1.00		0.38	3.88	0.49					
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	0.29	0.25		0.75			0.80	0.10					
Homer Flex	5405	0.33	0.50		0.75			0.80	0.10					
Hope	13500	0.43	0.50		0.75			0.80	0.10					
Kenai Alt	12328	0.69	0.50		0.75			0.80	0.10					
K. Selo	5468	0.63	0.50		0.75			0.80	0.10					
Moose Pass	8989	0.41	0.50		0.75			0.80	0.10					
Nanwalek	14832	0.72	0.50		0.75			0.80	0.10					
Nikolaevsk	24282	1.03	1.00		0.75			0.80	0.10					
Pt. Graham	12568	0.46	0.50		0.75			0.80	0.10					
Razdolna	2000	0.21	0.25		0.75			0.80	0.10					
Seward Middle	37500	1.47	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	1.98	2.00		0.75			0.80	0.10	1.00				
Tebughna	25976	1.00	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	2.37	2.50	1.00	1.00			2.08	0.26	1.00				
Voznesenka	8948	0.90	1.00	1.00	1.00			1.64	0.20					
TOTALS	1902139	81.57	80.50	35.21	45.00	6.50	9.08	96.30	12.04	7.00	4.50			

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

CERTIFIED STAFFING FORMULA 2006-07

2/16/2007

School	PRIN	AP	TEACHERS	TEACHERS	COUNS	LIB	EL SPEC.	A.D.	S
HIGH SCHOOL/ MIDDLE SCHOOL > 100	1/SCHOOL	.5 IF 300-350 1.0 IF >350	1:23	ROUNDED	1.0 IF ADM 200-400 1.5 IF ADM 401-600 2.0 IF ADM>600	.5 IF ADM >=200 1.0 IF ADM >=600	N/A	HIGH SCHL ONLY .5 IF>250	
Homer High	1.00	1.00	22.09	22.00	1.50	0.50		0.50	
Homer Middle	1.00	0.00	8.30	8.50	0.00	0.00			
Kenai Central High	1.00	1.00	22.43	22.50	1.50	0.50		0.50	
Kenai Middle	1.00	1.00	16.74	17.00	1.00	0.50			
Nikiski Middle/Sr.	1.00	1.00	16.74	17.00	1.00	0.50		0.50	
Seward High	1.00	0.00	10.87	11.00	1.00	0.50		0.00	
Skyview High	1.00	1.00	23.65	23.50	1.50	0.50		0.50	
Soldotna High	1.00	1.00	23.35	23.50	1.50	0.50		0.50	
Sold Middle	1.00	1.00	20.22	20.00	1.50	0.50			
ELEMENTARY SCHOOLS K-6 >200	1/SCHOOL	N/A	K 1:20 1-3 1:22 4-6 1:26	ROUNDED	N/A	N/A	1.5 IF ADM <270 2.0 IF ADM 270-345 2.5 IF ADM >=346	N/A	
K-Beach	1.00		18.70	19.00			2.50		
Mt. View	1.00		9.15	9.00			1.50		
Nikiski North Star	1.00		15.17	15.00			2.50		
Paul Banks	1.00		9.82	10.00			1.50		
Redoubt	1.00		16.35	16.50			2.50		
Sears	1.00		10.40	10.50			1.50		
Seward El.	1.00		11.68	11.50			2.00		
Sold. El.	1.00		10.75	11.00			1.50		
West Homer El	1.00		9.40	9.50			1.50		
SMALL SCHOOLS <200	TEACHING OR REGIONAL 1.0 IF ADM >=150	N/A	1:19 IF ADM <100 1:22 IF ADM 100-200 1.0 minimum	ROUNDED	N/A	N/A	0 IF ADM <=100 1.0 IF ADM >100	N/A	.5 1.0
Chapman	0.50		5.32	5.50			1.00		
Cooper L	0.30		1.00	1.00			0.00		
Hope	0.30		1.00	1.00			0.00		
K. Selo	0.50		5.00	5.00			0.00		
McNeil Can	0.50		5.36	5.50			1.00		
Moose Pass	0.40		1.74	2.00			0.00		
Nanwalek	0.50		3.21	3.00			0.00		
Nikolaeusk	0.50		3.79	4.00			0.00		
Nirilchik	1.00		7.55	7.50			1.00		
Pt. Graham	0.50		1.21	1.00			0.00		
Razdolna	0.40		1.63	1.50			0.00		
Seward Middle	1.00		4.53	4.50			0.00		
Sterling	1.00		7.68	7.50			1.00		
S.B. Engl.	0.50		3.53	3.50			0.00		
Tebughna	0.50		2.95	3.00			0.00		
Tustumena	1.00		6.82	7.00			1.00		
Voznesenka	0.60		5.95	6.00			1.00		
PROGRAMS	TEACHING OR REGIONAL	N/A		ALLOCATION	N/A	N/A	N/A	N/A	
Homer Flex	1.00			2.75					
Kenai Alt	1.00			4.75					
Kenai Youth Facility	0.00			1.00					
Spring Creek	1.00			3.00					
	TEACHING OR REGIONAL	N/A	1:85	ROUNDED	N/A	N/A	N/A	N/A	
Connections	1.00		9.04	9.00					
<b>TOTALS</b>	<b>32.00</b>	<b>7.00</b>	<b>353.11</b>	<b>366.00</b>	<b>10.50</b>	<b>4.00</b>	<b>23.00</b>	<b>2.50</b>	
							IF .3 OR <= .00		
							IF BETWEEN .31 AND .69 = .50		
							IF .70 OR >= 1.00		

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**General Fund - Staffing in FTE's**

<u>Loc</u>	<u>School or Department</u>	<u>FY00 Actual</u>	<u>FY01 Actual</u>	<u>FY02 Actual</u>	<u>FY03 Actual</u>	<u>FY04 Actual</u>	<u>FY05 Actual</u>	<u>Current FY06 Budget</u>	<u>Projected FY07 Budget</u>	<u>Change FY06 Actual To FY07</u>
65	Aurora Borealis Charter School	6.00	7.51	9.13	11.38	13.76	14.88	15.93	16.15	0.22
69	Bayview Charter School	-	-	-	-	-	-	-	-	-
31	Chapman Elementary School	17.05	15.75	15.60	14.60	13.85	13.85	12.68	11.68	(1.00)
80	Connections/Alternative Programs	14.95	11.50	11.40	11.40	11.50	15.20	16.50	16.50	-
32	Cooper Landing School	4.66	4.12	4.42	3.99	3.20	2.45	2.58	2.33	(0.25)
68	Fireweed Academy Charter School	3.51	3.68	3.69	3.19	3.19	3.19	4.38	4.43	0.05
66	Homer Flex School	3.05	5.00	5.30	5.49	4.99	5.49	5.74	5.99	0.25
06	Homer High School	50.39	49.69	49.29	49.17	44.96	43.61	49.46	47.96	(1.50)
13	Homer Middle School	22.38	20.99	21.10	20.55	20.37	21.87	22.62	19.12	(3.50)
35	Hope Elementary/High School	3.98	3.63	3.73	2.84	2.69	2.33	2.96	2.96	-
56	Kachemak Selo Elementary/High School	7.30	7.02	7.12	8.12	8.60	8.36	9.13	9.63	0.50
63	Kaleidoscope Charter School	-	-	-	-	-	6.91	9.38	9.41	0.03
48	K-Beach Elementary School	36.16	35.88	36.16	33.90	33.08	35.83	38.27	38.27	-
67	Kenai Alternative School	4.90	8.00	7.62	7.68	7.67	7.67	7.43	7.68	0.25
07	Kenai Central High School	47.51	49.15	48.40	47.93	45.75	45.88	47.32	46.82	(0.50)
11	Kenai Middle School	42.40	37.39	36.64	33.08	29.45	29.95	32.96	32.96	-
15	Kenai Youth Facility	-	-	-	-	1.00	1.00	1.00	2.00	1.00
47	McNeil Canyon Elementary School	13.69	13.19	11.86	11.14	10.67	10.99	11.91	11.91	-
37	Moose Pass Elementary School	5.50	5.25	5.29	5.30	4.95	3.95	4.20	4.20	-
51	Mountain View Elementary School	30.90	31.62	29.90	27.01	24.57	26.64	24.20	21.58	(2.62)
34	Nanwalek Elementary/High School	8.64	7.64	8.75	9.03	7.58	7.85	7.26	7.26	-
39	Nikiski Elementary School	18.88	19.64	17.91	18.35	17.73	-	-	-	-
10	Nikiski Middle/Senior High School	49.76	45.39	45.24	44.36	40.91	36.76	35.58	36.58	1.00
52	Nikiski North Star Elementary School	22.02	19.94	18.91	19.55	16.24	34.21	34.84	33.34	(1.50)
38	Nikolaevsk Elementary/High School	18.15	17.65	16.90	16.02	12.34	10.21	9.36	8.86	(0.50)
02	Ninilchik Elementary/High School	21.75	19.75	19.75	19.55	16.80	17.82	18.87	18.12	(0.75)
33	Paul Banks Elementary School	22.14	21.64	22.47	22.09	21.02	24.02	24.40	24.90	0.50
40	Port Graham Elementary/High School	6.25	5.50	5.55	5.52	5.11	4.68	3.93	3.87	(0.06)
49	Razdolna Elementary/High School	3.81	4.26	4.71	4.61	3.63	4.30	4.51	4.01	(0.50)
46	Redoubt Elementary School	31.38	31.88	31.60	32.14	31.14	34.14	36.08	34.58	(1.50)
41	Sears Elementary School	28.71	27.77	28.77	25.64	24.90	24.40	23.27	23.77	0.50
42	Seward Elementary School	29.38	29.51	31.18	30.15	29.50	29.18	30.62	29.06	(1.56)
08	Seward High School	44.48	41.72	31.00	28.03	25.53	22.83	25.51	24.51	(1.00)
14	Seward Middle	-	-	12.35	15.57	13.63	13.76	11.08	9.83	(1.25)
05	Skyview High School	53.34	51.91	52.69	53.63	48.53	45.08	46.37	45.87	(0.50)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**General Fund - Staffing in FTE's**

Loc	School or Department	FY00 Actual	FY01 Actual	FY02 Actual	FY03 Actual	FY04 Actual	Current FY05 Budget	Current FY05 Budget	Projected FY06 Budget	Change FY05 Actual To FY06
43	Soldotna Elementary School	32.56	27.05	26.77	25.64	24.22	31.18	27.11	27.11	-
09	Soldotna High School	55.41	55.16	54.53	54.70	48.11	49.81	52.19	51.69	(0.50)
12	Soldotna Middle School	54.40	50.78	49.35	47.52	43.40	43.02	49.96	46.96	(3.00)
64	Soldotna Montessori Charter School	-	-	-	2.50	6.41	7.46	12.86	12.89	0.03
04	Spring Creek High School	-	5.09	6.25	5.94	3.00	3.50	3.75	4.75	1.00
44	Sterling Elementary School	23.76	21.83	19.82	17.32	15.66	17.11	17.16	16.66	(0.50)
03	Susan B. English School	10.50	10.70	10.75	10.13	9.45	9.22	8.76	9.76	1.00
01	Tebughna School	6.13	6.13	6.05	6.30	6.30	6.30	6.23	6.35	0.12
45	Tustumena Elementary School	20.95	20.83	19.99	18.97	16.26	16.71	16.60	16.60	-
53	Voznesenka Elementary/High School	11.64	14.64	14.72	15.22	16.13	14.47	15.03	15.03	-
50	West Homer Elementary School	25.62	25.64	25.71	25.64	23.14	25.64	26.93	25.43	(1.50)
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	-
72	Assistant Superintendent Admin Svcs	1.92	1.92	1.50	1.50	2.00	1.50	1.50	1.50	-
73	Assistant Superintendent Instruction	2.25	2.25	2.00	2.00	1.50	2.00	2.00	2.00	-
74	Fiscal Services	6.00	6.00	7.50	7.50	7.50	7.50	7.50	7.50	-
75	Planning and Operations	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
76	Purchasing and Warehouse	11.15	8.65	8.15	8.15	7.50	6.50	6.50	6.50	-
77	Human Resources	5.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00	-
78	Information Services	7.00	9.75	10.00	11.75	11.75	11.75	11.75	11.75	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Special Services Instruction	8.76	7.00	7.38	7.76	10.16	15.30	15.97	21.85	5.88
81	Special Services Support Services	36.01	35.01	34.01	40.50	34.98	-	-	-	-
81	Special Services - Quest	6.50	10.64	10.52	6.00	6.00	-	-	-	-
82	Director Technology	2.00	-	-	-	-	-	-	-	-
83	Districtwide Instruction	5.95	6.95	5.95	10.45	6.45	6.00	9.00	13.19	4.19
84	Curriculum/Assessment*	3.00	4.00	5.90	2.00	5.50	5.50	7.40	17.50	10.10
85	Director Assessment	3.00	3.00	4.25	4.00	-	-	-	-	-
86	Media Center	2.50	2.50	3.00	3.00	2.00	-	-	-	-
87	Nursing Services	1.38	1.38	1.38	1.75	1.86	2.06	1.91	1.91	-
92	Grants - Instruction	0.50	7.65	7.53	7.22	7.27	9.46	10.06	13.12	3.06
96	Unallocated	3.63	5.70	7.49	5.98	14.55	-	1.13	10.00	8.87
<b>TOTALS</b>		<u>1,023.54</u>	<u>1,013.82</u>	<u>1,015.43</u>	<u>1,000.95</u>	<u>940.44</u>	<u>911.78</u>	<u>952.13</u>	<u>966.69</u>	14.56

\* Curriculum and Assessment combined in FY04

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

											Budget	
	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07
Support Staff												
C/O Administrators	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00
Aides	114.65	114.94	107.12	124.55	125.27	126.24	128.26	127.83	127.95	130.02	144.37	149.25
Secretaries	91.51	92.00	95.44	97.78	96.94	94.63	90.69	88.94	88.00	83.08	90.51	90.01
Custodians	110.28	98.71	99.77	99.29	100.29	103.61	103.10	102.73	88.75	85.51	85.32	83.07
Food Service	47.36	46.19	46.06	41.04	42.12	41.07	42.07	41.88	42.01	40.92	43.42	44.05
Warehouse	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00
Data Processing	4.00	4.00	4.00	5.00	6.00	8.00	10.75	12.75	12.75	12.75	12.75	12.75
Other Support	20.31	31.21	31.09	34.69	44.15	39.16	41.16	41.58	37.73	37.01	36.04	32.59
<b>Total Support Staff</b>	<b>397.11</b>	<b>396.05</b>	<b>392.48</b>	<b>411.35</b>	<b>423.77</b>	<b>421.71</b>	<b>425.03</b>	<b>423.71</b>	<b>405.19</b>	<b>396.29</b>	<b>419.41</b>	<b>418.72</b>
Certificated Staff												
C/O Administrators	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	7.80	8.80	8.80
Principals/Asst Principals	37.00	35.50	35.00	35.00	35.00	34.00	34.00	34.00	34.35	38.65	39.15	39.65
Classroom Teachers	523.50	522.47	534.44	525.25	518.92	507.28	518.49	513.59	462.57	435.55	475.84	470.47
Special Education Teachers	129.86	129.70	131.31	131.41	130.83	134.47	133.58	139.02	141.27	137.50	139.75	139.75
Other Certified Staff	44.25	41.18	42.75	44.49	47.99	49.42	39.96	41.75	39.75	35.70	30.10	29.50
<b>Total Certificated Staff</b>	<b>744.61</b>	<b>738.85</b>	<b>753.50</b>	<b>746.15</b>	<b>741.74</b>	<b>734.17</b>	<b>735.03</b>	<b>737.36</b>	<b>686.94</b>	<b>655.20</b>	<b>693.64</b>	<b>688.17</b>
<b>Total Staff</b>	<b>1,141.72</b>	<b>1,134.90</b>	<b>1,145.98</b>	<b>1,157.50</b>	<b>1,165.51</b>	<b>1,155.88</b>	<b>1,160.06</b>	<b>1,161.07</b>	<b>1,092.13</b>	<b>1,051.49</b>	<b>1,113.05</b>	<b>1,106.89</b>

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### 2006-07 Instructional and Office Supply Allocations

School	Enrollment				Funding			
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total
65 Aurora Borealis Charter *	165	35	-	200	\$ -	\$ -	\$ -	\$ -
31 Chapman	89	28	-	117	7,120	2,716	-	9,836
80 Connections **	404	120	244	768	-	-	-	-
32 Cooper Landing	10	2	-	12	940	218	-	1,158
68 Fireweed Academy Charter *	51	-	-	51	-	-	-	-
66 Homer Flex	-	-	36	36	-	-	4,608	4,608
6 Homer High	-	-	508	508	-	-	58,420	58,420
13 Homer Middle	-	191	-	191	-	18,527	-	18,527
35 Hope	5	1	5	11	470	109	640	1,219
56 Kachemak Selo	58	14	23	95	4,988	1,442	2,783	9,213
63 Kaleidoscope Charter*	136	-	-	136	-	-	-	-
48 K-Beach Elementary	433	-	-	433	34,640	-	-	34,640
67 Kenai Alternative	-	-	70	70	-	-	8,470	8,470
7 Kenai Central	-	-	516	516	-	-	59,340	59,340
11 Kenai Middle	120	265	-	385	9,600	25,705	-	35,305
15 Kenai Youth Facility ***	-	-	10	10	-	-	1,280	1,280
47 McNeil Canyon	118	-	-	118	9,440	-	-	9,440
64 Montesorri Charter *	152	-	-	152	-	-	-	-
37 Moose Pass	26	7	-	33	2,444	763	-	3,207
51 Mountain View	230	-	-	230	18,400	-	-	18,400
34 Nanwalek	32	10	19	61	3,104	1,160	2,603	6,867
10 Nikiski Middle/Sr High	-	127	258	385	-	12,319	29,670	41,989
52 Nikiski North Star	356	-	-	356	28,480	-	-	28,480
38 Nikolaevsk	43	6	23	72	3,698	618	2,783	7,099
2 Ninilchik	71	25	70	166	5,680	2,425	8,050	16,155
33 Paul Banks	209	-	-	209	16,720	-	-	16,720
40 Port Graham	10	5	8	23	970	580	1,096	2,646
49 Razdolna	19	7	5	31	1,786	763	640	3,189
46 Redoubt Elementary	381	-	-	381	30,480	-	-	30,480
41 Sears Elementary	222	-	-	222	17,760	-	-	17,760
42 Seward Elementary	273	-	-	273	21,840	-	-	21,840
8 Seward High	-	-	250	250	-	-	28,750	28,750
14 Seward Middle	-	86	-	86	-	8,342	-	8,342
5 Skyview High	-	-	544	544	-	-	62,560	62,560
43 Soldotna Elementary	250	-	-	250	20,000	-	-	20,000
9 Soldotna High	-	-	537	537	-	-	61,755	61,755
12 Soldotna Middle	-	465	-	465	-	45,105	-	45,105
4 Spring Creek ***	-	-	55	55	-	-	6,655	6,655
44 Sterling Elementary	169	-	-	169	13,520	-	-	13,520
3 Susan B. English	34	3	30	67	3,298	348	4,110	7,756
1 Tebughna	40	8	8	56	3,880	928	1,096	5,904
44 Tustumena	150	-	-	150	12,000	-	-	12,000
53 Voznesenka	67	23	41	131	5,360	2,231	4,715	12,306
50 West Homer	233	-	-	233	18,640	-	-	18,640
<b>TOTAL</b>	<b>4,556</b>	<b>1,428</b>	<b>3,260</b>	<b>9,244</b>	<b>\$ 295,258</b>	<b>\$ 124,299</b>	<b>\$ 350,024</b>	<b>\$ 769,581</b>

\* Charter school's budgets are not tied to the supply formula.

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

\*\*\* Kenai Youth Facility and Spring Creek enrollment projection based on number of beds funded by the state.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2006-07 Custodial Supply Allocation**

	Building Square Footage	Number of Portables	Portable Square Footage ***	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	2	1,920	-		0.09	\$ -
Chapman	25,348	2	1,920	27,268		0.09	2,454
Connections	-		-	-		-	-
Cooper Landing **	8,324	1	960	9,284		0.09	1,000
Fireweed Academy Charter *	-		-	-		-	-
Homer Flex **	5,405		-	5,405		0.09	1,000
Homer High	158,200		-	158,200	Intermediate	0.13	23,566
Homer Middle	65,556		-	65,556		0.11	7,211
Hope	13,500		-	13,500		0.09	1,215
Kachemak Selo **	5,768		-	5,768		0.09	1,000
Kaleidoscope Charter *	-		-	-		-	-
K-Beach	46,935	3	2,880	49,815		0.09	4,483
Kenai Alternative	14,122		-	14,122		0.09	1,271
Kenai Central	188,997	1	960	189,957	Large	0.13	29,694
Kenai Elem	-		-	-		-	-
Kenai Middle	85,476	1	960	86,436		0.11	9,508
Kenai Youth Facility	-		-	-		-	-
McNeil Canyon	32,750		-	32,750		0.09	2,948
Moose Pass **	8,989		-	8,989		0.09	1,000
Mountain View	50,000		-	50,000		0.09	4,500
Nanwalek	14,832		-	14,832		0.09	1,335
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.11	16,137
Nikiski North Star	50,000		-	50,000		0.09	4,500
Nikolaevsk	24,282		-	24,282		0.11	2,671
Ninilchik	55,277		-	55,277		0.13	7,186
Paul Banks	33,414	2	1,920	35,334		0.09	3,180
Port Graham	12,568		-	12,568		0.09	1,131
Razdolna ***	2,940		-	2,940		0.09	1,000
Redoubt	46,639	1	960	47,599		0.09	4,284
Sears	35,440	3	2,880	38,320		0.09	3,449
Seward Elem	52,199		-	52,199		0.09	4,698
Seward High	75,373		-	75,373	Small	0.13	11,798
Seward Middle ****	37,500		-	37,500		0.11	4,125
Skyview	117,101	1	960	118,061		0.13	15,348
Soldotna Elem	54,177		-	54,177		0.09	4,876
Soldotna High	154,637		-	154,637	Large	0.13	25,103
Soldotna Middle	84,755	7	6,720	91,475		0.11	10,062
Soldotna Montessori Charter *	-		-	-		-	-
Spring Creek	-		-	-		-	-
Sterling	33,844	2	1,920	35,764		0.09	3,219
Susan B English	59,208		-	59,208		0.13	7,697
Tebughna	25,976		-	25,976		0.09	2,338
Tustumena	46,679		-	46,679		0.09	4,201
Voznesenka **	5,200	3	2,880	8,080		0.09	1,000
West Homer	52,500		-	52,500		0.09	4,725
	<u>1,901,415</u>	<u>31</u>	<u>29,760</u>	<u>1,929,255</u>			<u>\$234,913</u>

\* The Connections Program and Charter Schools receive a composite allocation in lieu of a categorical appropriation for custodial supplies.

\*\* Schools with 150 or less students receive a minimum allocation of \$1,000.

\*\*\* Square footage of portables revised on November 7, 2005 by Operations Department from 920 to 960 square feet.

\*\*\*\* Seward Middle calculation based on new building.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2006-07 Copy Allocation**

**100-XX-4100-0000-XXXX**

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.012 per copy Budget	-5101 Object Copier Purchase	Total Budget by Location
65	Aurora Borealis Charter *	200	-	-	-	-	-
31	Chapman	117	17,550	210,600	2,527	2,769	5,296
80	Connections	768	115,200	1,382,400	16,589	5,033	21,622
32	Cooper Landing	12	1,800	21,600	259	952	1,211
68	Fireweed Academy Charter *	51	-	-	-	-	-
66	Homer Flex **	36	5,400	64,800	778	2,045	2,823
06	Homer High	508	76,200	914,400	10,973	5,961	16,934
13	Homer Middle	191	28,650	343,800	4,126	3,191	7,317
35	Hope	11	1,650	19,800	238	952	1,190
56	Kachemak Selo	95	14,250	171,000	2,052	1,678	3,730
63	Kaleidoscope Charter*	136	-	-	-	-	-
48	K-Beach	433	64,950	779,400	9,353	2,997	12,350
67	Kenai Alternative **	70	10,500	126,000	1,512	1,678	3,190
07	Kenai Central	516	77,400	928,800	11,146	7,486	18,632
11	Kenai Middle	385	57,750	693,000	8,316	3,588	11,904
15	Kenai Youth Facility	10	1,500	18,000	216	-	216
47	McNeil Canyon	118	17,700	212,400	2,549	2,997	5,546
37	Moose Pass	33	4,950	59,400	713	952	1,665
51	Mountain View	230	34,500	414,000	4,968	4,312	9,280
34	Nanwalek	61	9,150	109,800	1,318	1,678	2,996
10	Nikiski Middle/Sr	385	57,750	693,000	8,316	4,869	13,185
52	Nikiski North Star	356	53,400	640,800	7,690	2,997	10,687
38	Nikolaevsk	72	10,800	129,600	1,555	2,045	3,600
02	Ninilchik	166	24,900	298,800	3,586	3,722	7,308
33	Paul Banks	209	31,350	376,200	4,514	2,997	7,511
40	Port Graham	23	3,450	41,400	497	1,678	2,175
49	Razdolna	31	4,650	55,800	670	952	1,622
46	Redoubt	381	57,150	685,800	8,230	3,588	11,818
41	Sears	222	33,300	399,600	4,795	3,588	8,383
42	Seward Elem	273	40,950	491,400	5,897	3,588	9,485
08	Seward High	250	37,500	450,000	5,400	2,521	7,921
14	Seward Middle	86	12,900	154,800	1,858	2,521	4,379
05	Skyview	544	81,600	979,200	11,750	5,096	16,846
43	Soldotna Elem	250	37,500	450,000	5,400	4,312	9,712
09	Soldotna High	537	80,550	966,600	11,599	6,323	17,922
12	Soldotna Middle	465	69,750	837,000	10,044	4,645	14,689
64	Soldotna Montessori Charter *	152	-	-	-	-	-
04	Spring Creek	55	8,250	99,000	1,188	1,678	2,866
44	Sterling	169	25,350	304,200	3,650	2,997	6,647
03	Susan B English	67	10,050	120,600	1,447	2,630	4,077
01	Tebughna	56	8,400	100,800	1,210	1,678	2,888
45	Tustumena	150	22,500	270,000	3,240	3,553	6,793
53	Voznesenka	131	19,650	235,800	2,830	1,678	4,508
50	West Homer	233	34,950	419,400	5,033	2,997	8,030
	<b>Total</b>	<b>9,244</b>	<b>1,305,750</b>	<b>15,669,000</b>	<b>188,032</b>	<b>120,922</b>	<b>308,954</b>

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

\*\* Homer Flex and Kenai Alternative enrollment projected with board approved number.

## **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

### **2006-07 Budget Capital Spending and Major Projects**

The summer of 2005 saw the initiation and/or completion of the following major projects that were either bonded by the voters of the Kenai Peninsula Borough and approved by the State Legislature and the Department of Education and Early Development, or funded by the Kenai Peninsula Borough with approval of the local Board of Education and Borough Assembly.

General Government Capital Budgets/Projects: Developing the capital budgets is an ongoing process with updates annually to the capital improvement projects list. Borough departments and the School District provide input regarding the capital improvement and major maintenance project data compiled the previous year. These submittals result in the deletion of projects completed, addition of new projects, changes in project descriptions and project modifications. The major projects department assists the maintenance department in prioritizing, cost estimating, and project scoping. The projects are listed in order of priority based on input from the school district, borough administration and maintenance personnel. It includes all projects that the Borough expects to complete in the next 5 years. The proposed FY07 budget includes funding for the following projects: \$400,000 soffit replacement at the Nikolaevsk School; \$50,000 Chapman School siding/window replacement; \$100,000 KCHS kitchen flooring replacement; \$30,000 Seward High parking lot lighting upgrade; \$300,000 Soldotna Elementary window replacement; \$30,000 Homer Middle School kitchen remodel; \$50,000 for asbestos abatement; \$50,000 for electrical upgrades; \$50,000 for portable classrooms; \$40,000 for area wide water quality; \$100,000 for flooring replacement district-wide; and \$50,000 for playground equipment upgrades.

Additionally, district-wide capital projects to address water quality, asbestos, portable classrooms and outbuildings, Americans with Disabilities Act compliance, flooring, electrical, intercom and fire code issues have been and continue to be accomplished. Coinciding with the aforementioned, preventative and minor maintenance tasks as well as numerous projects of a smaller scope are ongoing.

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

**CODE STRUCTURE:**

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

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

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

**FUND CODES**

100	School Operating (General Fund)	260	Title IV, Drug & Violence Prevent	293	School Health - YRBS
201	State Staff Dev Mini-Grants	260	Title V-A, Innovative Education	294	FAS – Spring Creek
202	Alaska Science & Technology	263	Governor's Alternative Schools	295	School Improvement
205	Pupil Transportation	264	Advanced Placement Incentive	297	School Start-Up Breakfast
212	Recruitment & Retention	265	Carl Perkins - Basic	298	Title I-D, Delinquent
213	Alaska Online	266	Title VI-B	299	Community Centers Learning
214	Statewide Alaska Mentorship	271	Charter School Grant	350	Title VII - Indian Education
215	Community School Fund	272	Upward Bound/UAF	351	After The Bell
217	Legis Equipment Fund	275	Capacity, Bldg., Improvements	354	Drug & Violence Prevention
225	Boarding Home	277	Gear Up Alaska	355	NIS Sec. School Partnership
255	Food Service	280	High Intensity Summer Reading	356	Gear Up
260	Title I-A	281	Migrant Education - Summer	371	Corporate Grants
260	Title I-C, Migrant Education	284	Youth in Detention	372	Community Theater
260	Title I-C, Migrant Summer	288	Council on the Arts	377	National Science Foundation
260	Title I-D, Neglected & Delinquent	289	Governor's Drug Prevention	379	School Incentive
260	Title I-D, N & D (Summer)	290	School Renovation	500	Capital Project
260	Title II-A, Training & Recruiting	291	Title I-D, Delinquent & At-Risk	710	Pupil Activity
260	Title III-A, English Lang. Acquisit.	292	School Health		

**CODE STRUCTURE:**

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

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

**LOCATION CODES:**

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



# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4130**                    **GIFTED/TALENTED INSTRUCTION**

Activities dealing with the teaching of pupils who exhibit outstanding intellect, ability or creative talent. Classified under this function would be salaries of gifted talented teachers, teacher aides, substitute employees, employee benefits, teaching supplies, textbooks, classroom equipment, equipment repair, and travel between schools and/or other location for gifted/talented instructional purposes. Objects of expense for testing of gifted/talented and inservice teacher training are classified here.

### **4140**                    **ALTERNATIVE INSTRUCTION**

Activities dealing directly with the teaching of pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil at another physical location when the student does not attend a designated school on a regular basis. Classified under this function would be salaries for teachers, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel to visit correspondence pupils, the cost of courses and postage.

### **4160**                    **VOCATIONAL EDUCATION INSTRUCTION**

Activities dealing with costs of instruction including curricular support of State approved vocational education classes. Classified under this function would be salaries of vocational education classroom teachers, substitutes and teacher aides, employee benefits, teaching supplies, textbooks, instructional equipment, equipment repair costs, and travel between schools and/or other locations for vocational instructional purposes.

### **4200**                    **SPECIAL EDUCATION INSTRUCTION**

Activities dealing with the teaching of handicapped pupils in the classroom or other facility. Under this function would be classified those costs of instruction of the child who deviates from the average or normal child in mental, physical or social characteristics to such an extent that s/he requires a modification of school practices or special education services in order to develop to his/her maximum capacity. Classified under this function are salaries for teacher, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for special education teacher's staff development are classified under this function. General instructional inservice involving special education teachers are not classified under this function (Districtwide Inservice). (Note: costs for special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services are recorded in Function 4220.)

### **4220**                    **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

Includes all special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an IEP. The special education director/coordinator is classified under this function. Classified under this function are salaries for teachers, specialists, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment used in the classroom, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for staff development are classified under this function. General instructional inservice is not classified under this function (Districtwide Inservice).

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4320            GUIDANCE SERVICES**

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils in the formulation of realistic goals. Classified under this function are salaries for counselors, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location. Specific inservice teacher training, conferences or workshops for counseling staff development, is classified under this function. General instructional inservice involving counselors are not classified under this function.

### **4330            HEALTH SERVICES**

Activities which pertain to physical and mental health pupil services which are not direct instruction. Classified under this function are salaries for nurses, substitute employees, employee benefits, nursing supplies, equipment, equipment repair, and travel between schools and/or other location. Specific nurses training, conferences or workshops for nursing staff development are classified under this function. General inservice costs involving nurses are not classified under this function.

### **4350            SUPPORT SERVICES - INSTRUCTION**

Activities which assist instructional staff with the content and process of providing learning experience for students. This includes the cost of non-teaching directors and/or coordinators of instructional programs, librarians and library aides. Classified under this function are salaries for administrators, support staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

### **4352            LIBRARY SERVICE**

Pertains to the cost of organizing and maintaining libraries. Classified under this function would be salaries of librarians, library aides, substitute employees, employee benefits, supplies, books, equipment, equipment repair, and travel between schools and/or other location.

### **4354            INSERVICE**

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

### **4400            SCHOOL ADMINISTRATION**

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4450**            **SCHOOL ADMINISTRATION SUPPORT**

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

### **45xx**            **DISTRICT ADMINISTRATION**

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

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

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

### **4600**            **OPERATION AND MAINTENANCE OF PLANT**

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

### **4700**            **PUPIL ACTIVITY**

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

### **4760**            **PUPIL TRANSPORTATION**

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

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4780**            **COMMUNITY SERVICES**

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

#### **4790**            **FOOD SERVICES**

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

#### **0011            CITY/BOROUGH – DIRECT APPROPRIATIONS**

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

#### **0012            SERVICES PERFORMED BY CITY/BOROUGH**

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

#### **0020            FOOD SERVICES**

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

#### **0021            TYPE A STUDENT MEAL SALES**

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

#### **0025            OTHER FOOD SALES**

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

#### **0040            OTHER LOCAL REVENUE**

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

#### **0041            TUITION FROM STUDENTS**

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

#### **0046            RENTAL**

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

#### **0050            REVENUE FROM STATE SOURCES**

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

#### **0051            FOUNDATION PROGRAM**

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

#### **0100            REVENUE FROM FEDERAL SOURCES - DIRECT**

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

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

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

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

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

Value of USDA donated commodities received. (Optional)

**0210**            **PUPIL ACTIVITY REVENUE**

**0211**            **PUPIL ACTIVITY GATE RECEIPTS**

**0212**            **PUPIL ACTIVITY PICTURE RECEIPTS**

**0214**            **PUPIL ACTIVITY PARTICIPATION FEES**

**0215**            **PUPIL ACTIVITY FUND RAISING REVENUE**

**0216**            **PUPIL ACTIVITY FEE**

**0220**            **PUPIL ACTIVITY DONATIONS**

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

**0250**            **TRANSFERS FROM OTHER FUNDS**

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS**

<b><u>CODE STRUCTURE:</u></b>	<b><u>Fund</u></b> xxx	<b><u>Location</u></b> xx	<b><u>Function</u></b> xxxx	<b><u>Program</u></b> xxxx	<b><u>Object</u></b> xxxx
3110 Superintendent		3293	Long Term Sub - Support	4350	In-Kind Utilities
3120 Asst. Supt - TRS		3294	Temporary Salaries-Support	4360	Electricity
3130 Principal/Asst. Principal		3295	Overtime- Support	4380	Fuel for Heating
3140 Director/Coordinator - TRS		3296	Substitute-Certified w/o certificate	4401	Freight Costs
3150 Teachers		3297	Officials	4402	Purchased Services
3161 Extra-Duty Compensation		3300	Leave - Support	4408	Purchased Services - Copier
3162 Emolument		3511	Health Care Costs	4409	Purchased Services - Riso
3171 Substitute-Certified w/certificate		3512	Life Insurance	4410	Rentals
3172 Tem-Certified w/Certificate		3520	Unemployment Insurance	4430	Equip. Repair & Maintenance
3173 Long Term Sub - Certified		3541	Medicare-Certified	4501	Supplies
3180 Specialists - Certified		3542	FICA Contribution	4502	Discretionary Material
3190 Leave - Certified		3550	Teachers Retirement - TRS	4580	Gas & Oil
3211 Asst. Supt - Classified		3560	Support Retirement - PERS	4590	Food
3212 Director/Coordinator - Classified		4100	Profess/Tech Services	4600	Milk
3220 Specialists - Nurse		4140	Profess/Tech- Legal	4850	Stipends
3230 Tutors/Aides		4150	Profess/Tech- Medical	4901	Other Expenses
3240 Support Staff		4200	Travel	4903	Professional Dues
3250 Custodians		4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3260 Food Service Staff		4310	Water & Sewage	4950	Indirect Costs
3271 Bus Drivers		4320	Garbage	5101	Equipment-General
3272 Bus Drivers Activity, Co-Curr.		4331	Postage	5102	Equipment-Technology
3291 Substitute-Support		4332	Telephone		
3292 Extra-Duty Compensation-Support					

**OBJECT CODES AND DESCRIPTIONS**

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

**ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL**

**3110 SUPERINTENDENT**

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

**3120 ASSISTANT SUPERINTENDENT - Certified**

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

**3130 PRINCIPAL/ASSISTANT PRINCIPAL**

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **3140            DIRECTOR/COORDINATOR - Certified**

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

### **3150            TEACHER**

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

### **3161            EXTRA DUTY COMPENSATION - Certified**

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

### **3162            EMOLUMENT**

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

### **3171            SUBSTITUTES - Certified with Certificate**

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

### **3172            TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

### **3173            LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

### **3180            SPECIALISTS - Certified**

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

### **3190            LEAVE – Certified**

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

### **3211            ADMINISTRATOR – Classified**

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

### **3212            DIRECTOR/COORDINATOR - Classified**

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **3220**            **SPECIALISTS - NURSES**

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

### **3230**            **AIDES/TUTORS**

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

### **3240**            **SUPPORT STAFF**

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

### **3250**            **MAINTENANCE/CUSTODIAL**

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

### **3260**            **FOOD SERVICE STAFF**

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

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

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

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

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

### **3292**            **EXTRA DUTY COMPENSATION - Support**

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

### **3293**            **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

### **3294**            **TEMPORARY SALARIES - SUPPORT**

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

### **3295**            **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

Account Structure Components

**3296                    SUBSTITUTES - Certified w/o certificate**

Substitute teachers who do not have a teaching certificate.

**3297                    OFFICIALS**

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

**3300                    LEAVE – Support**

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

**35xx                    BENEFITS**

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

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

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

**SUPPORT STAFF**

<b>3512</b>	Life Insurance including Spouse Insurance	.30 %	.30 %
<b>3520</b>	Unemployment Insurance	.30 %	.30 %
<b>3542</b>	Social Security	7.65 %	7.65 %
<b>3560</b>	Public Employees Retirement (PERS)	<u>16.81 %</u>	<u>21.81 %</u>
		25.06 %	30.06 %

**3190                    LEAVE – TRS**

Cash in leave according to negotiated agreements.

**3300                    LEAVE – PERS**

Cash in leave according to negotiated agreements.

**OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL**

**4100                    PROFESSIONAL AND TECHNICAL SERVICES**

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4140            PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

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

### **4150            PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

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

### **4200            TRAVEL**

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

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

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

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

**4320            GARBAGE** - for building.

### **4331            POSTAGE**

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

### **4332            TELEPHONE**

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

**4360            ELECTRICITY** - for building.

**4380            FUEL** - for building

### **4401            FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

### **4402            PURCHASED SERVICES**

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

### **4408            COPY SERVICES**

Per copy costs are recorded under this object code.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4409**            **RISO SERVICES**

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

### **4410**            **RENTALS**

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

### **4430**            **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

### **4501**            **SUPPLIES**

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

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

### **4502**            **DISCRETIONAL MATERIAL**

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

### **4580**            **GAS & OIL**

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

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

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

### **4850**            **STIPENDS**

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

### **4901**            **OTHER EXPENSES**

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **4902**            **CAREER DEVELOPMENT**

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

### **4903**            **PROFESSIONAL DUES**

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

### **4904**            **PHYSICAL EXAM REIMBURSEMENT**

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

### **4950**            **INDIRECT COSTS**

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

### **5101**            **EQUIPMENT - General**

Amounts paid for the acquisition of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500, except for computer components; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge sensitive (highly mobile) equipment such as TV's, VCR's, CD players in excess of \$100, GPS, and fax machines costing less than \$500 under this object code. Also, lease payments for copiers are recorded here.

### **5102**            **EQUIPMENT – Technology**

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

# Glossary of Terms

## Page 1 of Glossary

<b>Accounting System</b>	The total methods and records established to identify, assemble, analyze, record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components.
<b>Account Number</b>	A system of numbering or otherwise designating accounts, in such a manner that the symbol used reveals certain information.
<b>Accrual Basis</b>	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
<b>Activity</b>	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
<b>ADM</b>	Average Daily Membership – the aggregate days of membership of pupils divided by the actual number of days in session for the counting period for which a determination is being made. AS14.17.250
<b>Adopted Budget</b>	Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.
<b>Annual Budget</b>	A budget development and enacted to apply to a single fiscal year.
<b>Appropriation</b>	The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.
<b>ASBO</b>	Association of School Business Officials International
<b>Assessed Value</b>	The value placed on property for tax purposes and used as a basis for division of the tax burden.
<b>Audit</b>	A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.
<b>Balanced Budget</b>	A budget in which planned funds available equal planned expenditures.
<b>Basis Of Accounting</b>	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
<b>Benefits</b>	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

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<b>Budgetary Control</b>	The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.
<b>Budget Document</b>	The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
<b>Budget Process</b>	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>Capital Improvements</b>	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
<b>Capital Outlay</b>	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
<b>Career Development</b>	These are expenses related to negotiated agreements with employee groups.
<b>Categorical Aid</b>	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
<b>Component Unit</b>	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
<b>Comprehensive Annual Financial Report</b>	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
<b>Discretionary Material</b>	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
<b>Emolument</b>	Stipends for certificated employees for services outside the instructional day.
<b>Employee Benefits</b>	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
<b>Encumbrances</b>	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
<b>Exemption</b>	Removal of property from the tax base.
<b>Expenditure</b>	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
<b>Extra-Duty Compensation</b>	Contract addenda for co-curricular activity coaches or club sponsors.

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<b>Fiscal Year</b>	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
<b>Foundation Level</b>	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
<b>Full Time Equivalency (FTE)</b>	The number of employees divided by the number of hours that would be considered a full-time assignment.
<b>Function</b>	A group of related activities aimed at accomplishing a major service for which a government is responsible.
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>Fund Balance</b>	The difference between fund assets and fund liabilities of governmental and similar trust funds.
<b>GFOA</b>	Government Finance Officers Association
<b>General Fund</b>	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
<b>Governmental Fund Types</b>	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
<b>Interfund Transfers</b>	Transfers of money from one fund to another without a requirement for repayment.
<b>KPAA</b>	Kenai Peninsula Administrators Association
<b>KPBSD</b>	Kenai Peninsula Borough School District
<b>KPEA</b>	Kenai Peninsula Education Association
<b>KPESA</b>	Kenai Peninsula Education Support Employees
<b>LOG</b>	Learning Opportunity Grant – categorical funds awarded FY02 by Alaska Legislature.
<b>Maintenance Contracts</b>	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.

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<b>Measurement Focus</b>	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
<b>Mill</b>	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
<b>Millage Rate</b>	The tax rate in property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.
<b>Modified Accrual Basis of Accounting</b>	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
<b>Operating Budget</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.
<b>Operating Transfers</b>	All interfund transfers other than residual equity transfers.
<b>Ordinance</b>	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.
<b>Other Expenses</b>	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.
<b>Oversight Responsibility</b>	The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters
<b>Performance Measures</b>	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
<b>Purchased Services</b>	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
<b>Rentals</b>	Expenditures for the lease or rental of land, buildings, and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements.

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<b>School District Administration</b>	A portion of the overall Borough budget is under the control of the KPB School District. The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations.
<b>Revenue</b>	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
<b>RIP</b>	Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.
<b>Single Audit</b>	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
<b>Special Revenue Fund</b>	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
<b>Specialists</b>	Librarians, counselors, psychologists, speech therapists and occupational/physical therapists.
<b>Support Staff</b>	Secretaries, accountants, bookkeepers, clerks, data processing personnel, theater technicians, custodians, warehouse and purchasing staff.
<b>Teachers</b>	Certificated staff members (not including administrators and specialists).

# Alaska Facts

Did you know that Alaska . . . . .

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined?
- ❖ is the home of the tallest mountain in North America – Denali, at 20,320 feet? Of the nation's 20 highest mountains, 17 are in Alaska.
- ❖ has more miles of shoreline than the United States – twice the length of the lower 48 ?
- ❖ is the world's largest producer of zinc?
- ❖ has the world's largest concentration of bald eagles? Along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter.
- ❖ consumes nearly six times the national average of seafood a year?
- ❖ has the highest consumption per capita of ice cream?
- ❖ has North America's longest night and day? In Barrow the sun sets on November 18<sup>th</sup> and won't return until January 22<sup>nd</sup>, more than two months later – and from May 10<sup>th</sup> through August 2<sup>nd</sup>, Barrow will have 84 days of continuous daylight.
- ❖ has elbow room – with more than a square mile of territory for each of its residents?
- ❖ has 166,000+ moose that individually produce approximately 400 'moose nuggets' per day? The price of a moose nugget swizzle stick is 99 cents, therefore this renewable resource has a potential economic value of \$65,736,000 per year.
- ❖ maintains a Permanent Dividend Fund, with a current value of \$29.96 billion? It would rank in the top 5% if it were a Fortune 500 Company. It is the only such fund that pays dividends to state residents -- \$845.76 each in 2005.
- ❖ contains the nation's largest school district? The North Slope Borough School District covers more than 88,000 square miles