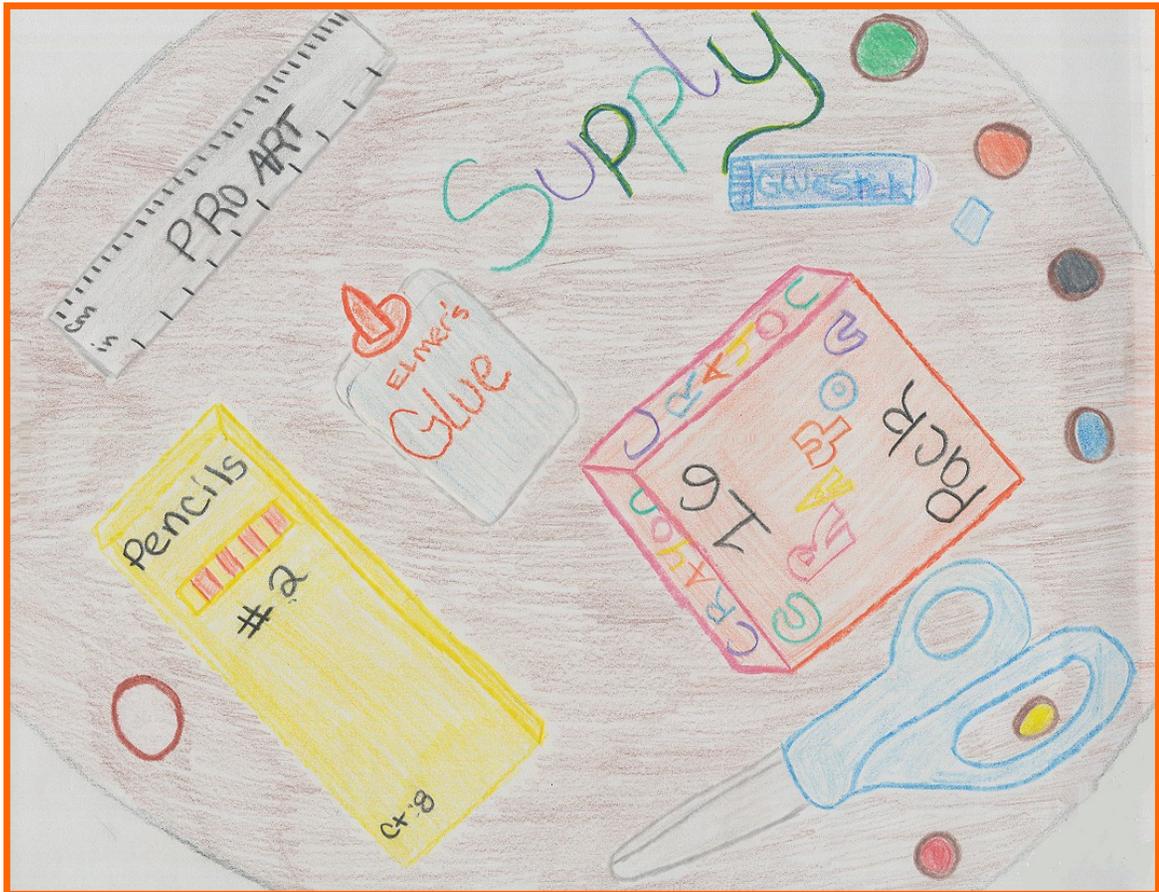


KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET 2008-2009

Dr. Donna Peterson, Superintendent



**Board Approved
June 3, 2008**

Soldotna, Alaska

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2008
and Ending June 30, 2009

Dr. Donna Peterson, Superintendent of Schools

Prepared by the Finance Department

Mrs. Melody Douglas
Chief Financial Officer

Laurie Olson
Chief Accountant

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**Kenai Peninsula Borough School District
2008 - 2009 Budget**

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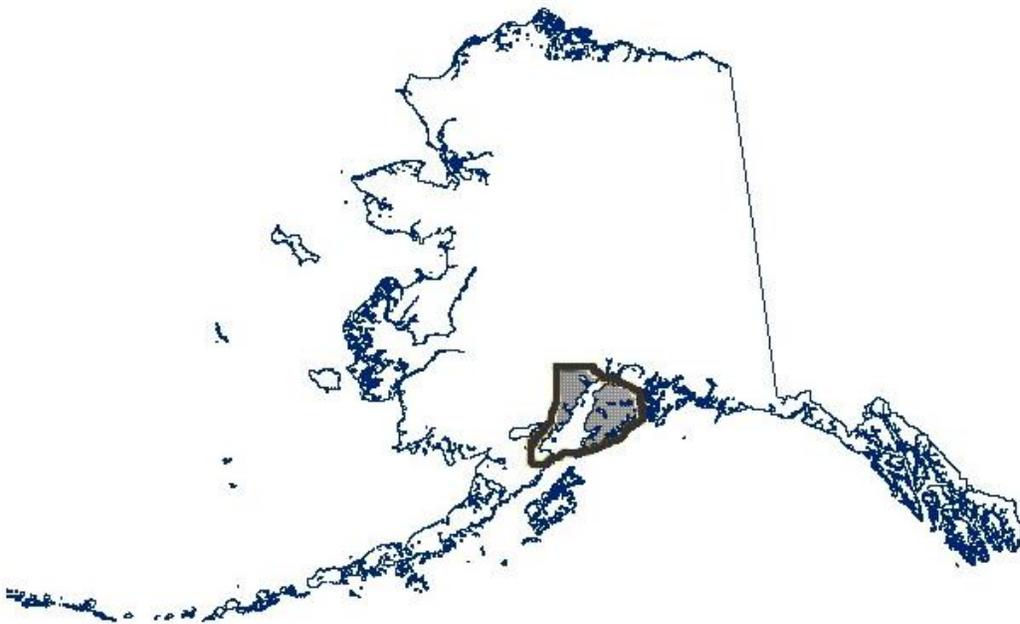
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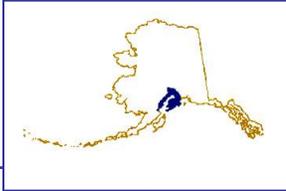
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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 BUDGET**

**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

June 3, 2008

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 2009. 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 and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2008. The Kenai Peninsula Borough School District is proud to be one of only 91 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 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.

| <u>Board of Education</u> |
|---|
| Mrs. Sammy Crawford, President |
| Ms. Liz Downing, Vice President |
| Mr. Marty Anderson, Clerk |
| Mrs. Sunni Hilts, Treasurer |
| Ms. Lynn Hohl, Member |
| Mr. Bill Hatch, Member |
| Dr. Nels Anderson, Member |
| Mrs. Debra Mullins, Member |
| Mrs. Debra Brown, Member |
| Miss Brittany Meyer, Student Representative |

| <u>Administrative Cabinet</u> |
|---|
| Dr. Donna Peterson, Superintendent |
| Dr. Steve Atwater, Assistant Superintendent of Instruction |
| Mr. Dave Jones, Assistant Superintendent of Administrative Services |
| Mrs. Melody Douglas, Chief Financial Officer |

Budget Process

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

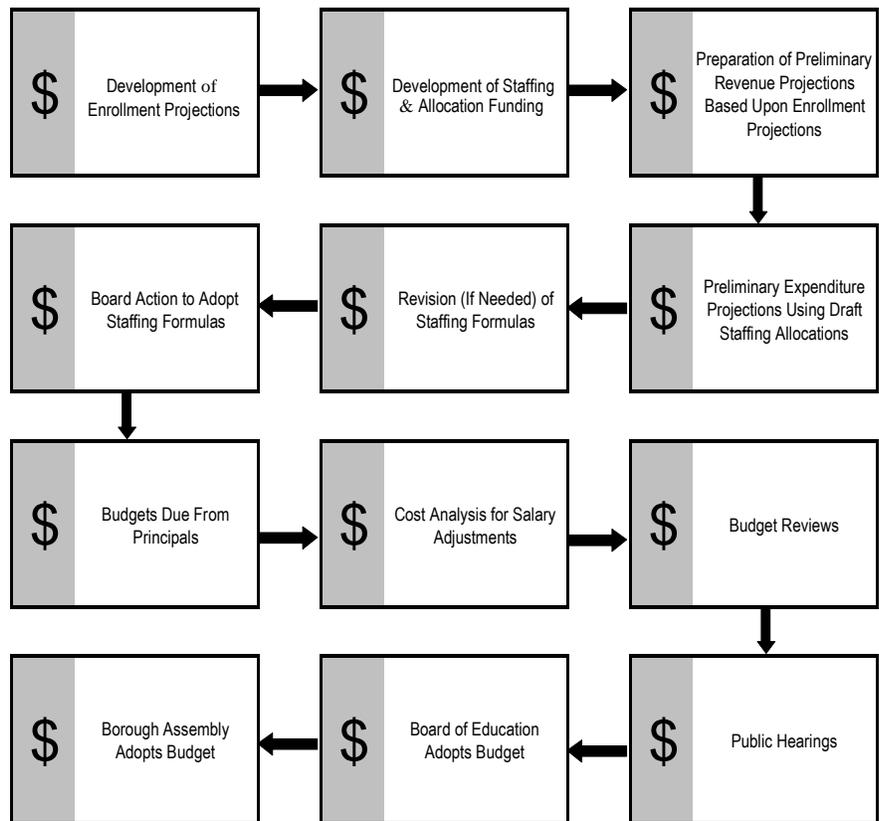
The planning phase began with building administrators submitting their enrollment forecasts for the FY09 school year. In parallel with this process, district administration also prepared forecasts. A straight-line growth of students advancing in grade was considered, as well as the "cohort survival" model using statistical and historic projections of birth rates to enrollment. Based upon these estimates, an enrollment projection of 9,053 students was prepared and submitted. In November 2007, the student enrollment forecast upon which the budget is developed was presented to the School Board. It is important to note that for October 2007, the district reported 9,250 students enrolled, which was over the projection of 9,207. However, that was still a loss in enrollment from FY07 as well as a drop of over 10% from 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. As each class graduates, the incoming kindergarten classes are progressively smaller. 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 District Office in December 2007.

The adoption process started in January 2008. 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 January 22, 2008.

The initial budget was approved by the School Board on April 14, 2008. 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 June 2, 2008, the Board of Education approved a revised FY09 budget to reflect minor changes to in-kind revenue and expenditure budgets, Charter schools, health care, and other minor allocations.

Implementation of the budget is effective on July 1, 2008, marking the beginning of fiscal year 2009, which will run through June 30, 2009. The evaluation phase will begin in August 2010 with the arrival of our independent auditors.

Significant Issues

The financial condition of the school district is, and will continue to be, a pressing concern for the future. The State Public School Funding Program sets the amount of general school funding the School District receives from the State and it also sets the limit of the amount to be raised from local sources under an equalization section of the formula. The School District anticipates being at the local effort cap under the formula again next fiscal year for the 19th year.

Future inflationary costs will most likely need to be absorbed by budget reductions. Of significant concern is the ability of the Kenai Peninsula Borough to continue funding the District to the funding cap due to recent voter approved sales tax reductions.

Changes in enrollment have a dramatic impact on the District's Public School Funding Program revenue from the State. Enrollment is expected to decline over the next few years, due in part to the aging demographic of the Kenai Peninsula.

The Alaska Legislature enacted Joint Legislative Education Funding Task Force recommendations to phase in increases to the base student allocation, district cost factor and intensive needs components of the education funding formula over the next few years. This ground breaking legislation is effective July 1, 2008. These funding formula changes include:

| | <u>FY09</u> | <u>FY10</u> | <u>FY11</u> |
|----------------------------------|-------------|-------------|-------------|
| Base Student Allocation Increase | \$100 | \$100 | \$100 |
| Base Student Allocation | \$5,480 | \$5,580 | \$5,680 |
| District Cost Factor | 1.088 | 1.109 | 1.130 |
| Intensive Needs Factor | 9 | 11 | 13 |

Enrollment Projections

The process used to project the FY09 enrollment is based on a straight-line less 2% projection for most schools as of October 26, 2007. The steps involved were:

- Grades at school sites were moved ahead one grade level (except charter schools and alternative schools).
- Each school's enrollment was reviewed for a 2% reduction; this decision was made on a case-by-case basis depending on the circumstances and history of each school. Central peninsula schools were reduced an additional 2% to adjust for the closing of the Agrium plant.
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing for Homer Flex, Kenai Alternative, Kenai Youth Facility, and Spring Creek locations.
- Kindergarten enrollment was based on the average of actual enrollment for FY07 and FY08 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

Revenue Budget

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

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

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

Even though state funding for school operations will increase due to funding formula increases at the base student allocation level, state funding is expected to decrease for the District because Borough assessed valuations are currently increasing faster than the District's student enrollment. This set of circumstances results in a shift of financial responsibility for the cost of school district operations from the state to the borough. This shift occurred consistently during the mid to late 1990's, but was temporarily reversed in FY1999 and FY2000. This historical trend was re-established in FY2001 and is likely to continue unless there is a significant change in the basic funding formula. The District expects to receive continued legislative assistance through "on-behalf" payments made directly to the Division of Retirement to cover part of the District's Teachers' Retirement System (TRS) and Public Employees' Retirement System (PERS) unfunded liability.

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

Expenditure Budget

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

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

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

- No increase in total amount of site discretionary accounts.
- Salary and benefit accounts have been adjusted per the enrollment projection and the collective bargaining agreements. The full amount of the PERS and TRS employer rates, of 35.22% and 44.17% respectively, set by the Alaska Management Retirement Board for FY08 have been included in this budget. However, the Legislature is expected to contribute payments on behalf of the District for a portion of the unfunded liability. This budget includes employer contribution rates for PERS and TRS of 22% and 12.56% respectively. The remaining 13.22% for PERS and 31.61% for TRS are being accounted for as "on-behalf"

expenditures totaling \$14,640,379. Salary and benefit costs comprise approximately 77% of this budget.

- Staffing Adjustment: According to the FY09 staffing formulas, increased enrollment of 90 student's results in an increase of 4.5 full time equivalency (FTE) teachers, at an estimated cost of \$345,771.
- Programmatic Staffing Plan: Given funding limitations, the programmatic staffing plan has been re-evaluated using a phased-in approach, assuming future funding availability. The recommended implementation for FY09 is:
 - Programmatic staffing allocation of 15% to allow increased targeted elective offerings such as vocational education, credit recovery, creative/practical arts, and foreign language at middle and high schools: estimated cost of \$1,690,436 for 22 FTE.
 - Counselor staffing allocation using recommended staffing of 1:250 at high schools: estimated cost of \$384,190 for 5 FTE.
 - Intervention staffing allocation to address grades K-8 district-wide: estimated cost of \$691,542 for 9 FTE.
 - Implement Read 180 at all middle schools: estimated cost of \$307,352 for 4 FTE.
 - These additional forty (40) FTE certified staff represents an increase of 7% in general fund certified staff directly impacting students. In addition, grant funding will be targeted to hire approximately 12 FTE certified staff for small schools.
- In addition to these changes, the preliminary FY09 budget included a staffing formula change to decrease class sized for grades 4-5 by 2 students.
- The School Board continues to focus on making a significant and visible reduction in the Pupil-Teacher Ratio (PTR) for the primary grades. Full Time Equivalency (FTE) changes are primarily a result of a decreased PTR districtwide. FY09 staffing formulas:

| | |
|----------------------------------|---|
| Elementary Schools | K, 1:20 1-3, 1:22 4-6, 1:24 |
| Secondary Schools | 1:23 |
| Small Schools | 1:19 if ADM* <100 1:22 if ADM 100-200 |
| Elementary Specialists | 1.5 if ADM <270 2.0 if ADM 270-345 2.5 if ADM >=346 |
| Small Schools Elem. Specialists | 0 if ADM <=100 1.0 if ADM >100 |
| Small Schools Content Specialist | .5 if 9 -12 >=24 1.0 if 9 -12 >49 |
| *Average Daily Membership | |

- Health care costs have been budgeted at \$11,100 per employee per the Collective bargaining Agreements. The Health Care Cost Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Health care costs comprise approximately 9% of the budget and 12% of the total salary and benefit

amount. As a benefit to employees, the District has launched a district-wide wellness program; studies have shown that healthy employees feel better, use less leave and require less medical care.

- Supply and copy budgets have been adjusted based on the enrollment projection. These costs comprise approximately 3% of the budget. Funds have also been included to purchase adopted curriculum and materials in FY09 as determined by Board Policy.
- Utility budgets have been increased to address expected increased costs as follows: telephone: 10%, natural gas: 30%, fuel for heating: 35%, and electricity: 12.25%. Utilities comprise approximately 7% of the budget.
- Property, liability and stop-loss insurance, as well as worker's compensation costs are expected to hold at current levels for FY09. Planned utilization of fund balance by the Kenai Peninsula Borough Risk Management Committee will continue for next year to assist in offsetting the impact of unforeseen property and liability insurance increases.
- Increased travel allotments in the amount of \$100,000.
- A state competition travel reimbursement account has been re-established in the amount of \$75,000 so schools may apply for reimbursement of part of the travel costs associated with participation in statewide competitions.
- Fund transfer for student nutrition in the amount of \$621,031.
- Equipment budgets for FY09 include:
 - Continued implementation of distance education services districtwide.
 - Continued phase-in of IP phone systems to replace aging school phone systems; the completion of this project is expected in FY09.
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure per the Technology Plan.

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 Principles

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
- Positive change is embraced
- Decisions are student-centered, data-driven and made collaboratively
- High quality programs, personnel and practices supporting the mission and vision of the district are developed and nurtured
- There is recognition that all students are gifted in some way and at risk at some time
- Learning experiences/opportunities are equivalent in range and quality to all students regardless of where they live and/or their economic status

Board of Education Goals

1. Review and evaluate Board bylaws and protocols
2. Facilitate completion of long range plan
3. Improve two-way communication with the public on substantive issues
4. Evaluate the delivery of education relative to size, populations and programs of each school

Kenai Peninsula Borough School District General Fund Staff by Functional Category

| | Actual FTE FY08 | Projected FTE FY09 | Difference |
|--------------------------------------|--------------------|-----------------------|-------------|
| Regular Instruction | 505.28 | 527.16 | 21.88* |
| Special Education | 164.88 | 164.88 | 0.00 |
| Special Education - Support Services | 45.28 | 41.78 | -3.50 |
| Pupil Support | 39.46 | 39.21 | -0.25 |
| Support Services - Instruction | 27.79 | 25.73 | -2.06 |
| School Administration | 36.50 | 36.40 | -0.10 |
| School Administration - Support | 50.25 | 47.00 | -3.25 |
| District Administration | 5.00 | 5.00 | 0.00 |
| District Administration - Support | 32.75 | 32.75 | 0.00 |
| Operation and Maintenance of Plant | 85.69 | 82.94 | -2.75 |
| Student Activities | 3.10 | 3.10 | 0.00 |
| | <u>995.98</u> | <u>1005.95</u> | <u>9.97</u> |

*Staff reductions resulting from a projected decline in enrollment are offset by staff increases due to implementation of programmatic staffing.

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, thirteen in all. 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, 2007, the Borough recorded \$16,764,000 in general obligation school debt.

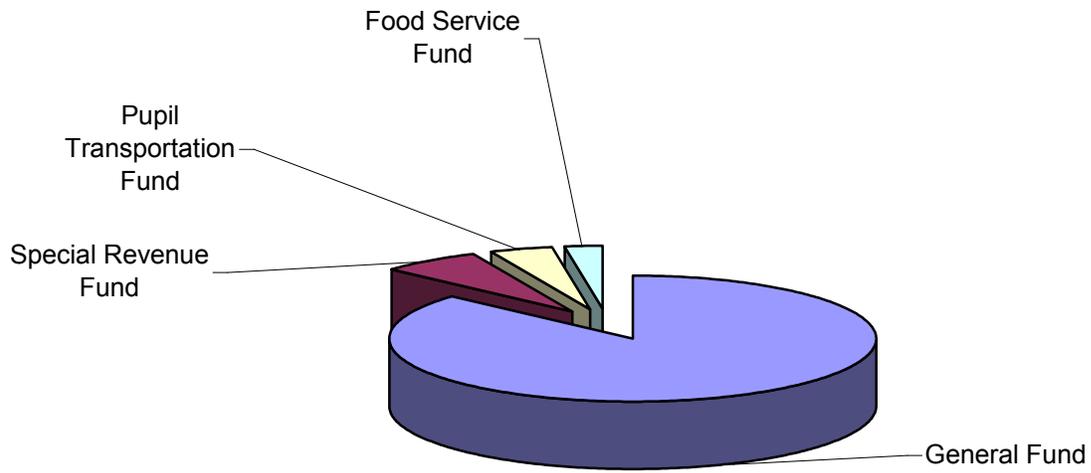
Since the Borough and School District operate a centralized treasury under the control of the Borough, all cash management functions are handled by the Borough except bank reconciliation of the School District zero balance payroll and accounts payable accounts and the Food Service/Pupil Activity Fund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

All Governmental Revenues and Expenditures Budget FY09

| | |
|---|----------------------|
| Revenue | \$134,116,218 |
| Other Financing Sources | 1,212,584 |
| Total Revenue and Other Financing Sources | <u>\$135,328,802</u> |
| Expenditures | \$136,977,200 |
| Operating Transfers out | 621,031 |
| Total Expenditures and Other Financing Uses | <u>\$137,598,231</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(2,269,429)</u> |
| Fund Balance, Beginning of Year | <u>\$16,584,620</u> |
| Fund Balance, End of Year | <u>\$14,315,191</u> |

Total Revenue Budget for all Governmental Funds

| FY08 | Category | FY09 |
|-----------------------|---------------------------|-----------------------|
| \$ 117,272,948 | General Fund | \$ 118,540,384 |
| 8,899,292 | Special Revenue Fund | 7,754,182 |
| 5,308,465 | Pupil Transportation Fund | 5,453,205 |
| 3,494,263 | Food Service Fund | 3,581,031 |
| \$ 134,974,968 | | \$ 135,328,802 |



General Fund Revenues and Expenditures

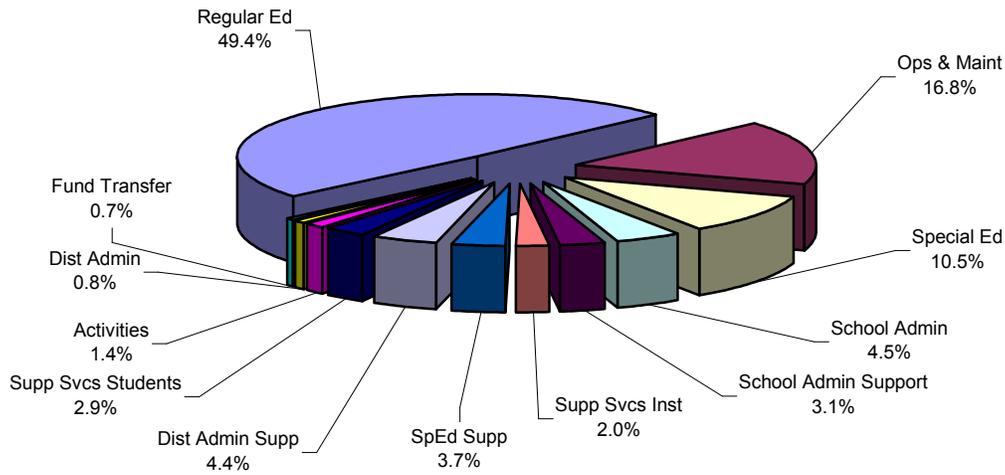
As one might expect, the reality of creating a budget based on estimated revenue against known fixed costs, known increased costs to salaries, and the implementation of programmatic change is challenging. The following table is provided to offer the reader a snapshot of some of the more significant factors impacting the development of the FY09 general fund budget.

The education funding formula includes a base student allocation of \$5,480 for FY09. The FY09 Budget was further impacted by additional State funding awarded on a one year basis to address partial implementation of the Institute of Social and Economic Research recommended district cost factor (DCF) for the District at 50% and school improvement grants (SIG).

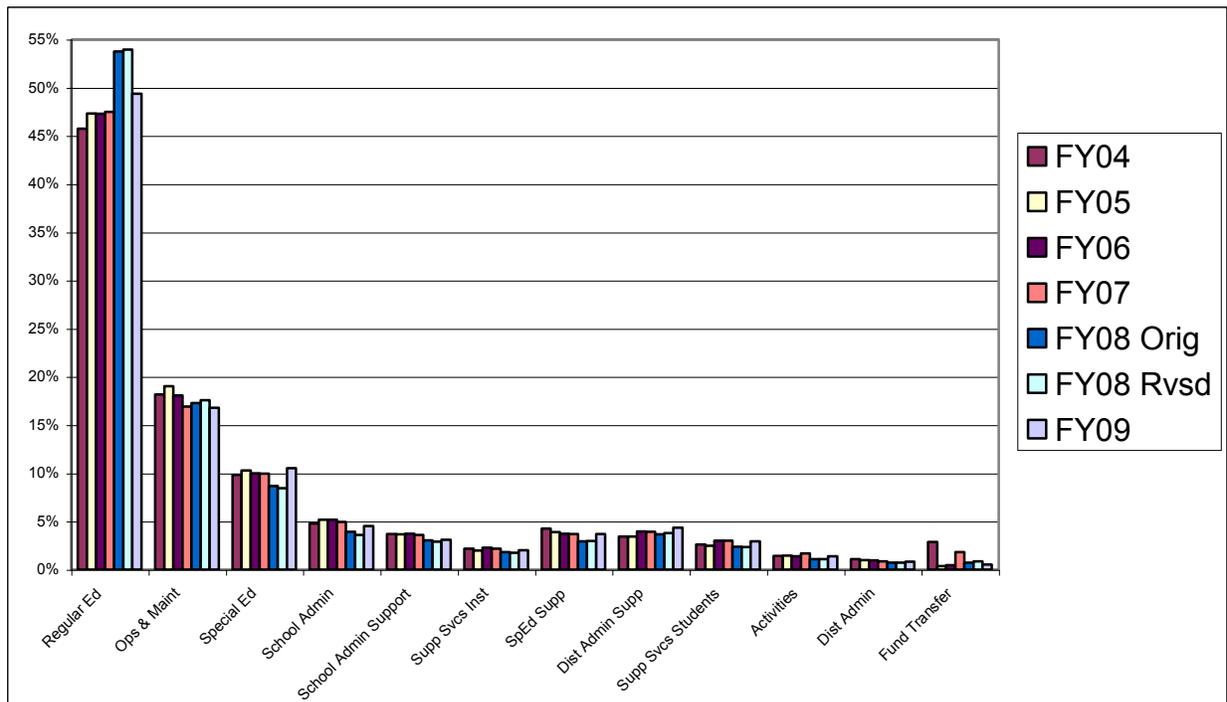
PERTINENT INFORMATION, FY09 BUDGET:

| | |
|---|----------------------|
| Preliminary General Fund Revenue Budget | <u>\$119,228,860</u> |
| Decreased Local Effort | \$ (128,739) |
| Decrease foundation funding | (559,737) |
| Allocation of Fund Balance | <u>1,668,872</u> |
| Total change in revenue budget | \$ 980,396 |
| Revised General Fund Revenue Budget | <u>\$120,209,256</u> |
| Preliminary General Fund Expenditure Budget | <u>\$117,206,518</u> |
| Certified staff for increased enrollment (Agrium) – 4.5 FTE | \$ 345,771 |
| Programmatic staffing increases: | |
| M/S and H/S elective offerings | |
| 15% formula allocation – 22 FTE | 1,690,436 |
| H/S Counselors – 5 FTE | 384,190 |
| Intervention staff grades K-8 – 9 FTE | 691,542 |
| M/S Read 180 – 4 FTE | 307,352 |
| Increased travel allotments – changed per diem and mileage | 100,000 |
| Re-establish a state-tournament reimbursement account | <u>75,000</u> |
| Total increased expenditures | <u>3,002,738</u> |
| Revised FY09 Expenditure budget | <u>\$120,209,256</u> |

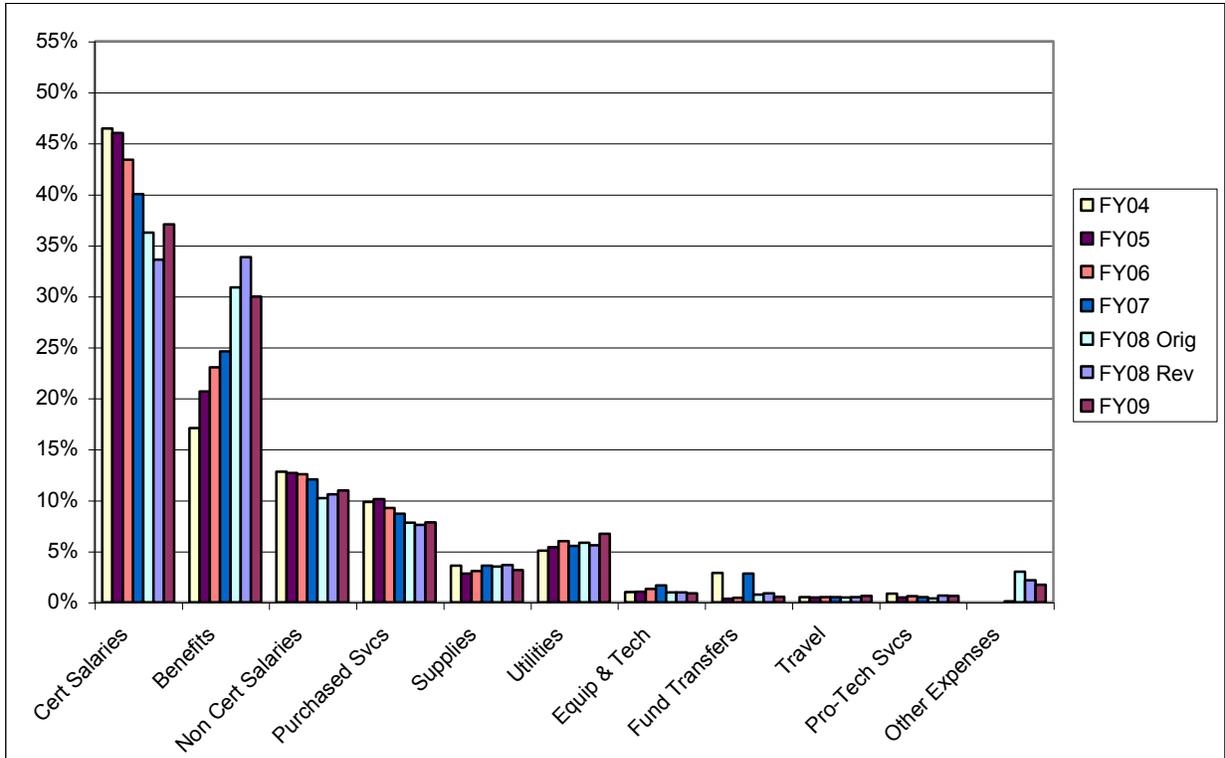
The following graph depicts the functional allocation of the FY09 general fund budget in accordance with the Alaska Chart of Accounts.



The following chart is an historical look at expenditures by functional category. FY04 – FY07 (Audited expenditures) and budgets for FY08 (Original and Revised) and FY09.



The following chart is an historical look at expenditures by object categories. FY04 – FY07 (Audited) and budgets for FY08 (Original and Revised) and FY09



FY09 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 | 30,387,622 | 2,052,138 | 20,416,539 | 109,444 | 207,830 | 116,074 | 1,016,284 | 3,004,997 | 1,191,504 | 833,000 | | 59,335,432 |
| | % of Object | 68.25% | 15.56% | 56.66% | 14.66% | 28.49% | 1.44% | 10.81% | 79.43% | 57.85% | 79.67% | | 49.36% |
| | % of Function | 51.21% | 3.46% | 34.41% | 0.18% | 0.35% | 0.20% | 1.71% | 5.06% | 2.01% | 1.40% | | 100.00% |
| Special Education | Sum of Amount | 5,298,312 | 2,177,185 | 4,842,941 | 14,843 | 78,949 | | 2,910 | 91,109 | 140,113 | 10,000 | | 12,656,362 |
| | % of Object | 11.90% | 16.50% | 13.44% | 1.99% | 10.82% | | 0.03% | 2.41% | 6.80% | 0.96% | | 10.53% |
| | % of Function | 41.86% | 17.20% | 38.26% | 0.12% | 0.62% | | 0.02% | 0.72% | 1.11% | 0.08% | | 100.00% |
| Special Education Support Services | Sum of Amount | 2,174,528 | 264,735 | 1,469,254 | 367,786 | 89,135 | 5,345 | 5,595 | 39,714 | 5,167 | 5,000 | | 4,426,259 |
| | % of Object | 4.88% | 2.01% | 4.08% | 49.28% | 12.22% | 0.07% | 0.06% | 1.05% | 0.25% | 0.48% | | 3.68% |
| | % of Function | 49.13% | 5.98% | 33.19% | 8.31% | 2.01% | 0.12% | 0.13% | 0.90% | 0.12% | 0.11% | | 100.00% |
| Support Services Instruction | Sum of Amount | 816,132 | 478,195 | 788,801 | 2,300 | 32,169 | 9,901 | 116,050 | 164,035 | 3,453 | 0 | | 2,411,036 |
| | % of Object | 1.83% | 3.62% | 2.19% | 0.31% | 4.41% | 0.12% | 1.23% | 4.34% | 0.17% | 0.00% | | 2.01% |
| | % of Function | 33.85% | 19.83% | 32.72% | 0.10% | 1.33% | 0.41% | 4.81% | 6.80% | 0.14% | 0.00% | | 100.00% |
| Support Services Students | Sum of Amount | 928,891 | 1,123,160 | 1,397,485 | 3,920 | 33,462 | 2,777 | 14,977 | 28,497 | 5,778 | | | 3,538,947 |
| | % of Object | 2.09% | 8.51% | 3.88% | 0.53% | 4.59% | 0.03% | 0.16% | 0.75% | 0.28% | | | 2.94% |
| | % of Function | 26.25% | 31.74% | 39.49% | 0.11% | 0.95% | 0.08% | 0.42% | 0.81% | 0.16% | | | 100.00% |
| School Administration | Sum of Amount | 3,553,566 | 13,104 | 1,777,779 | 650 | 39,635 | 500 | | 11,098 | 29,719 | 4,250 | | 5,430,301 |
| | % of Object | 7.98% | 0.10% | 4.93% | 0.09% | 5.43% | 0.01% | | 0.29% | 1.44% | 0.41% | | 4.52% |
| | % of Function | 65.44% | 0.24% | 32.74% | 0.01% | 0.73% | 0.01% | | 0.20% | 0.55% | 0.08% | | 100.00% |
| School Administration Support | Sum of Amount | | 1,685,649 | 1,242,137 | 1,500 | 2,050 | 565,621 | 33,007 | 66,037 | 22,556 | 97,820 | | 3,716,377 |
| | % of Object | | 12.78% | 3.45% | 0.20% | 0.28% | 7.01% | 0.35% | 1.75% | 1.10% | 9.36% | | 3.09% |
| | % of Function | | 45.36% | 33.42% | 0.04% | 0.06% | 15.22% | 0.89% | 1.78% | 0.61% | 2.63% | | 100.00% |
| District Administration | Sum of Amount | 239,328 | 158,347 | 277,750 | 128,354 | 66,362 | 21,315 | 27,240 | 17,982 | 51,895 | 0 | | 988,573 |
| | % of Object | 0.54% | 1.20% | 0.77% | 17.20% | 9.10% | 0.26% | 0.29% | 0.48% | 2.52% | 0.00% | | 0.82% |
| | % of Function | 24.21% | 16.02% | 28.10% | 12.98% | 6.71% | 2.16% | 2.76% | 1.82% | 5.25% | 0.00% | | 100.00% |
| District Administration Support | Sum of Amount | 226,174 | 1,909,291 | 1,245,862 | 116,750 | 80,574 | 48,122 | 974,719 | 72,733 | 474,004 | 93,000 | | 5,241,229 |
| | % of Object | 0.51% | 14.47% | 3.46% | 15.64% | 11.05% | 0.60% | 10.37% | 1.92% | 23.01% | 8.89% | | 4.36% |
| | % of Function | 4.32% | 36.43% | 23.77% | 2.23% | 1.54% | 0.92% | 18.60% | 1.39% | 9.04% | 1.77% | | 100.00% |
| Operations & Maintenance | Sum of Amount | | 3,138,904 | 2,159,754 | | 3,102 | 7,304,482 | 7,189,531 | 276,060 | 101,000 | 2,500 | | 20,175,333 |
| | % of Object | | 23.79% | 5.99% | | 0.43% | 90.47% | 76.48% | 7.30% | 4.90% | 0.24% | | 16.78% |
| | % of Function | | 15.56% | 10.70% | | 0.02% | 36.21% | 35.64% | 1.37% | 0.50% | 0.01% | | 100.00% |
| Student Activities | Sum of Amount | 898,701 | 191,995 | 414,522 | 750 | 96,096 | 83 | 20,744 | 10,940 | 34,545 | | | 1,668,376 |
| | % of Object | 2.02% | 1.46% | 1.15% | 0.10% | 13.18% | 0.00% | 0.22% | 0.29% | 1.68% | | | 1.39% |
| | % of Function | 53.87% | 11.51% | 24.85% | 0.04% | 5.76% | 0.00% | 1.24% | 0.66% | 2.07% | | | 100.00% |
| Fund Transfers | Sum of Amount | | | | | | | | | | | 621,031 | 621,031 |
| | % of Object | | | | | | | | | | | 100.00% | 0.52% |
| | % of Function | | | | | | | | | | | 100.00% | 100.00% |
| Total Sum of Amount | | 44,523,254 | 13,192,703 | 36,032,824 | 746,297 | 729,364 | 8,074,220 | 9,401,057 | 3,783,202 | 2,059,734 | 1,045,570 | 621,031 | 120,209,256 |
| Total % of Object | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| % of Total Budget | | 37.04% | 10.97% | 29.98% | 0.62% | 0.61% | 6.72% | 7.82% | 3.15% | 1.71% | 0.87% | 0.52% | 100.00% |

Informational Component

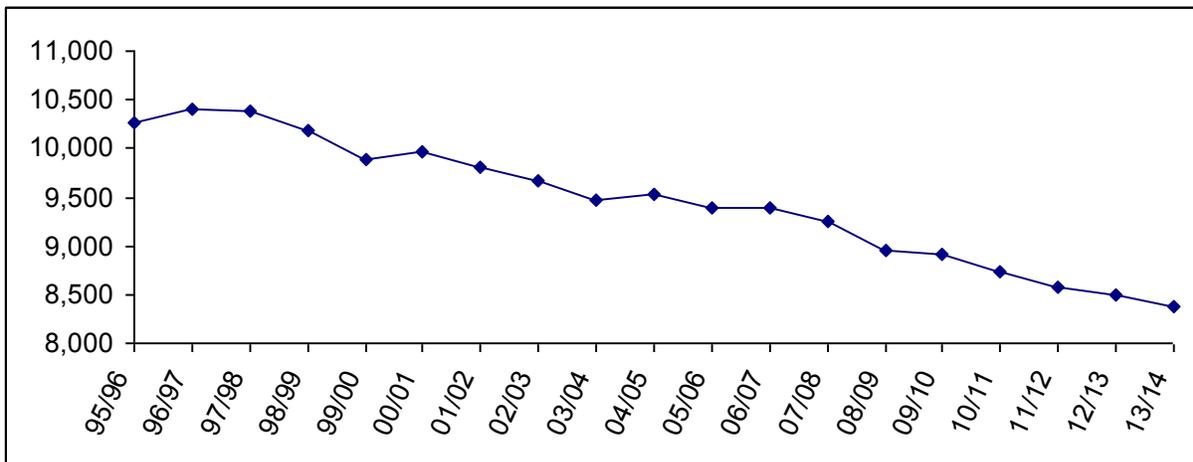
Enrollment History and Projections

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 |
|--------|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------|--------|
| 95/96 | 44 | 750 | 790 | 776 | 771 | 792 | 865 | 840 | 848 | 852 | 810 | 791 | 696 | 645 | 10,270 | |
| 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 | -1.02% |
| 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 | 9,534 | 0.71% |
| 05/06 | 61 | 608 | 685 | 642 | 674 | 616 | 697 | 705 | 745 | 795 | 874 | 814 | 787 | 689 | 9,392 | 1.49% |
| 06/07 | 74 | 633 | 623 | 673 | 660 | 677 | 637 | 718 | 730 | 746 | 914 | 828 | 744 | 731 | 9,388 | -0.04% |
| 07/08 | 80 | 637 | 642 | 626 | 690 | 653 | 698 | 644 | 727 | 707 | 855 | 868 | 763 | 655 | 9,245 | -2.35% |
| 08/09* | 0 | 605 | 637 | 639 | 627 | 682 | 645 | 688 | 633 | 715 | 749 | 848 | 850 | 735 | 9,053 | -0.01% |
| 09/10 | 0 | 647 | 613 | 628 | 643 | 631 | 662 | 635 | 669 | 625 | 769 | 730 | 838 | 826 | 8,916 | -0.52% |
| 10/11 | 0 | 644 | 647 | 614 | 649 | 654 | 616 | 656 | 618 | 646 | 680 | 766 | 729 | 828 | 8,738 | -2.00% |
| 11/12 | 0 | 644 | 644 | 648 | 651 | 651 | 639 | 610 | 640 | 595 | 695 | 674 | 765 | 718 | 8,574 | -1.88% |
| 12/13 | 0 | 646 | 644 | 645 | 660 | 662 | 636 | 633 | 593 | 617 | 646 | 686 | 674 | 754 | 8,496 | -0.91% |
| 13/14 | 0 | 647 | 646 | 645 | 656 | 671 | 647 | 630 | 636 | 570 | 670 | 641 | 685 | 663 | 8,384 | -1.32% |

* 08/09 original projection of 8,963 was increased by 90 students to reflect changes regarding closure of Agrium plant

District annual enrollment change: FY99 through FY14



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, changes to companies in local industry, and correspondence programs offered by other districts in the state. The district offers the Connections home school program to families within the district as a local correspondence program and has been encouraged by the positive response.

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 \$1.25 million in additional maintenance support for the school district for FY09. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

| | |
|---|------------------------|
| Auditorium seating for Seward High | \$ 100,000 |
| Bleacher replacement for Homer Middle and Soldotna High | 200,000 |
| Areawide facilities | |
| Flooring replacement | 100,000 |
| Electrical and lighting upgrades | 100,000 |
| ADA compliance | 80,000 |
| Playground upgrades | 70,000 |
| HVAC upgrades | 100,000 |
| Elevator upgrades | 100,000 |
| Asphalt, paving and concrete upgrades | 200,000 |
| Doors and entries upgrades | 100,000 |
| Portable classrooms/outbuildings | <u>100,000</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. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY09 is 8.30 mills. The approved tax rate for FY09 is 5.0 mills, a decrease of 0.5 mills from FY08. 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 5.0 mill tax rate is a \$500 annual contribution for the combined operation of the Borough government and the School District.

The Kenai Peninsula Borough Assembly enacted Ordinance 2007-07 which changes the borough sales tax rate from 2% to 3% effective January 1, 2008. Sales tax revenue collected by the Borough is generally allocated to the operation of schools.

| 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 |
| 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% | 334,194 | 29,313,103 | 99.710% |
| 2007 | 31,768,274 | 31,346,983 | 98.674% | 381,440 | 31,346,983 | 98.674% |
| 2008 | 30,042,125 | 29,651,635 | 98.700% | - | 29,651,635 | 98.700% |

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), and the High School Graduation Qualifying Exam (HSGQE). 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 FY08 school year.

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 2008. 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.

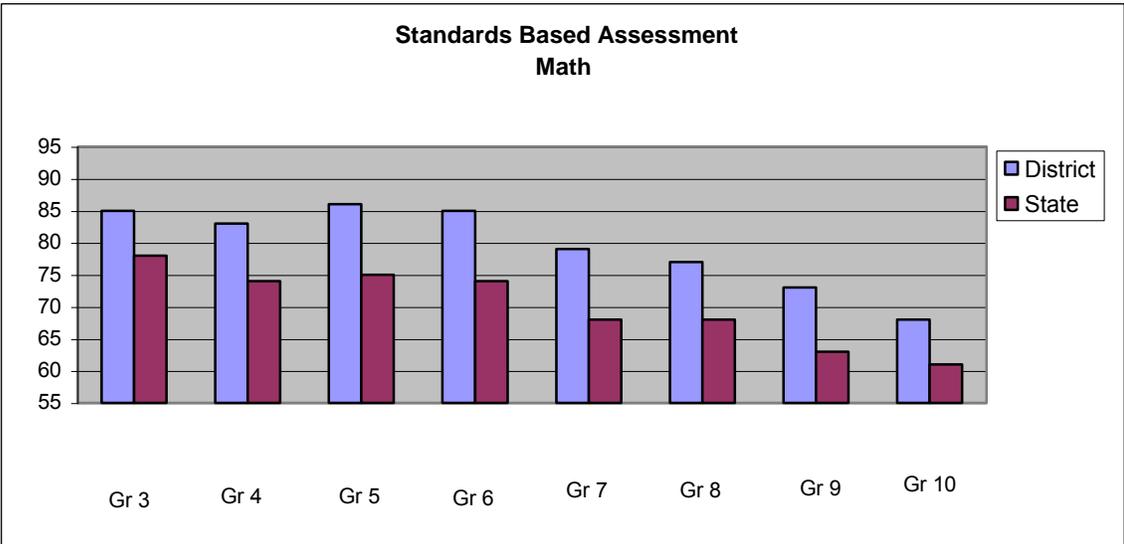
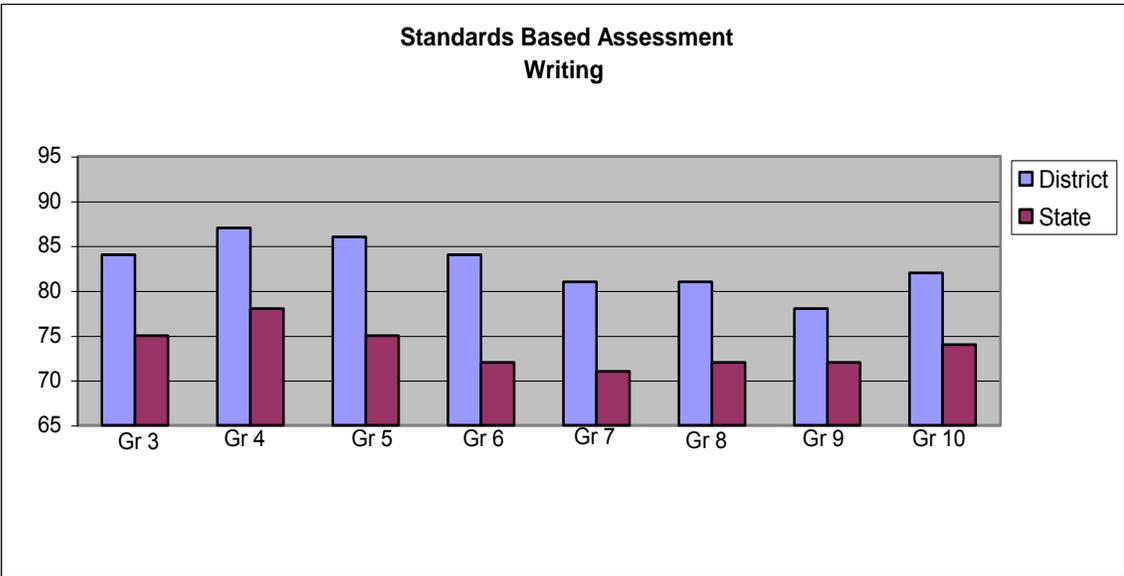
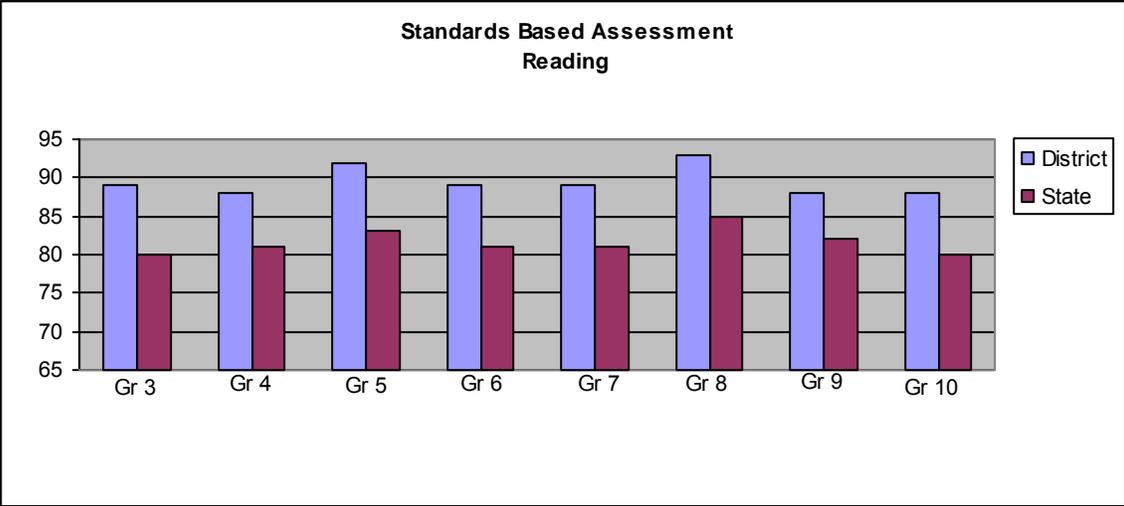
The districtwide group scores and the individual student scores are reported as percentile scores. Both group and individual percentile scores are based upon the number of right answers in each section of the test. For example, a student with a score in the 69th percentile indicates that the student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

| Grade | Reading | Language Arts | Math |
|-------|---------|---------------|------|
| 5 | 53 | 56 | 55 |
| 7 | 61 | 60 | 63 |

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 2008

| Grade | Reading | Writing | Math |
|-------|---------|---------|------|
| 3 | 89 | 84 | 85 |
| 4 | 88 | 87 | 83 |
| 5 | 92 | 86 | 86 |
| 6 | 89 | 84 | 85 |
| 7 | 89 | 81 | 79 |
| 8 | 93 | 81 | 77 |
| 9 | 88 | 78 | 73 |
| 10 | 88 | 82 | 68 |



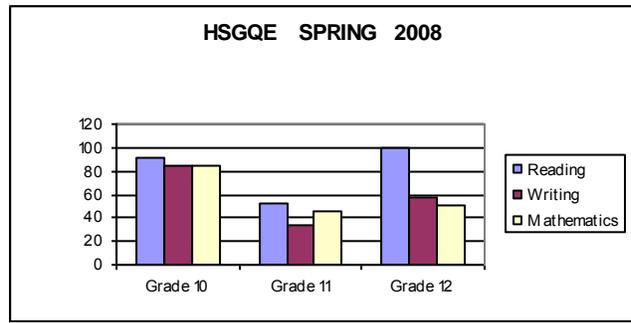
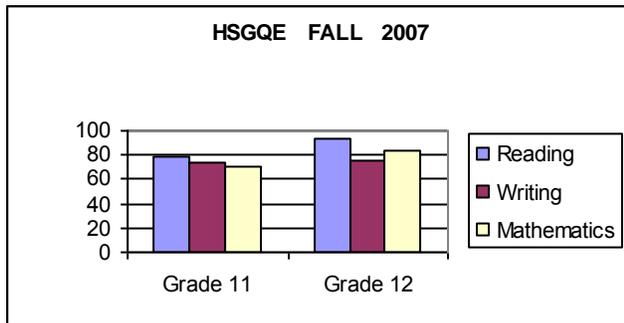
Alaska High School Graduation Qualifying Examination (HSGQE) – This is a state-mandated assessment consisting of three tests: reading, writing, and mathematics. The test questions are based on the Alaska Student Performance Standards in reading, writing, and mathematics. There are three types of questions 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 2007

| | Reading | Writing | Math |
|-----------------------|---------|---------|------|
| HSGQE Retest Grade 11 | 79 | 73 | 71 |
| HSGQE Retest Grade 12 | 93 | 76 | 83 |

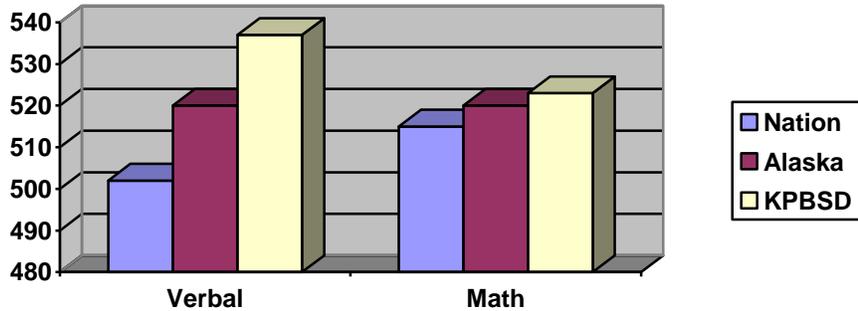
% Proficient for Spring 2008

| | Reading | Writing | Math |
|-----------------------|---------|---------|------|
| HSGQE Grade 10 | 91 | 85 | 84 |
| HSGQE Retest Grade 11 | 53 | 34 | 46 |
| HSGQE Retest Grade 12 | 100 | 58 | 50 |



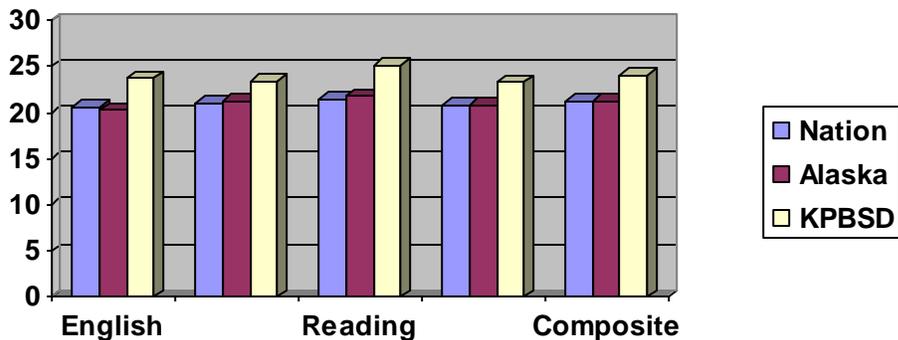
SAT I: Reasoning Test – The SAT is an assessment used by colleges and universities to predict student success in college. Although the test is voluntary, many colleges and universities consider SAT scores as part of their admission process. In FY2008, 242 students took the SAT test.

SAT SY 2008



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 FY08, 87 students took the ACT test.

ACT SY 2008



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 to 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 AS 14.17.520, Minimum Expenditures for Instruction.

More information about the funding formula may be found on the State of Alaska website in the section devoted to the Department of Education and Early Development.

| | Projected Budget FY09 | Projected Budget FY10 | Projected Budget FY11 | Projected Budget FY12 |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| What is the Base Student Allocation Per Pupil? (AS 14.17.470) | \$5,480 | \$5,580 | \$5,680 | \$5,680 |
| How many Pupils (In Enrollment) is the KPBSD budget based upon? | 9,053 | 8,916 | 8,738 | 8,574 |
| How many Pupils (in adjusted ADM) is the KPBSD budget based upon? | 15,143.63 | 15,444.73 | 15,689.72 | 15,720.97 |
| What is the BASIC NEED? | \$82,987,092 | \$86,181,593 | \$89,117,610 | \$89,295,110 |
| What is the Kenai Peninsula Borough Assessed Value? | \$5,111,922,605 | \$5,214,161,057 | \$5,318,444,278 | \$5,424,813,164 |
| What is the Min Req'd Local Contrib? (4 mills * Assessed Value) | \$21,799,855 | \$20,652,167 | \$21,065,211 | \$21,486,515 |
| What will we receive in Impact Aid? | \$0 | \$0 | \$0 | \$0 |
| What is the District Deduction Ratio - N/A as we do not receive Impact Aid. | | | | |
| What is the Impact Aid Deduction (90%)? | \$0 | \$0 | \$0 | \$0 |
| What is the State Share? | \$61,187,237 | \$65,529,426 | \$68,052,399 | \$67,808,595 |
| What is the new Maximum Allowable Contrib? | \$40,886,886 | \$40,473,934 | \$41,562,261 | \$42,024,390 |
| General Fund | | | | |
| Revenue | | | | |
| Local Contribution | \$40,886,886 | \$40,473,934 | \$41,562,261 | \$42,024,390 |
| E-Rate | 636,320 | 500,000 | 500,000 | 500,000 |
| State Contribution | \$61,187,238 | 65,529,426 | 68,052,399 | 67,808,595 |
| Quality Schools/Learning Opportunity Grant | 239,561 | 247,116 | 251,036 | 251,536 |
| PERS/TRS relief * | 14,640,379 | 14,640,379 | 14,640,379 | 14,640,379 |
| Interest | 420,000 | 420,000 | 420,000 | 420,000 |
| Federal Contribution | 450,000 | 380,000 | 380,000 | 380,000 |
| Other Revenues | 80,000 | 80,000 | 80,000 | 800,000 |
| Allocation of Fund Balance | 1,668,872 | - | - | - |
| | \$120,209,256 | \$122,270,854 | \$125,886,075 | \$126,824,900 |
| General Fund | | | | |
| Expenditures and Fund Transfers | | | | |
| Instruction | \$87,798,337 | \$90,902,264 | \$93,590,000 | \$94,287,969 |
| School Administration Support | 3,716,377 | 3,769,068 | 3,880,510 | 3,909,450 |
| District Administration | 988,573 | 1,063,779 | 1,095,232 | 1,103,400 |
| District Administration Support | 5,241,229 | 4,014,232 | 4,132,922 | 4,163,744 |
| Operation and Maintenance of Plant | 20,175,333 | 22,108,173 | 22,761,852 | 22,931,604 |
| Student Activities | 1,668,376 | 1,688,112 | 1,738,025 | 1,750,986 |
| Fund Transfers | 621,031 | 878,766 | 904,748 | 911,496 |
| | \$ 120,209,256 | \$ 124,424,394 | \$ 128,103,289 | \$ 129,058,649 |
| Fund Balance | \$13,491,648 | \$11,338,109 | \$9,120,895 | \$6,887,146 |

* Future year revenues in this category depends on Legislative action.

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 Brianne Hewitt a 12th grade student at Kenai Alternative high school for designing the cover of this document.

The Association of School Business Officials International (ASBO) conducts a program to evaluate school district budgets. Receipt of 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, ASBO has a program to assess the School District CAFR. The Kenai Peninsula Borough School District has been the proud recipient of ASBO Certificate of Excellence in Financial Reporting awards consecutively since 1989.

Respectfully submitted,

Dr. Donna Peterson
Superintendent

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 2007-2008.

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

Jerry Brendel
President

John D. Musso
Executive Director

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 – 2009 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.

Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 44 schools operated in 21 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 boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th 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 22 years) and finance system software (in place for 19 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 February 2008.

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 four main priorities for FY09:

- Review and evaluate Board bylaws and protocols
- Facilitate completion of long range plan

- Improve two-way communication with the public on substantive issues
- Evaluate the delivery of education relative to size, populations and programs of each school.

In addition, the following administrative projects are slated:

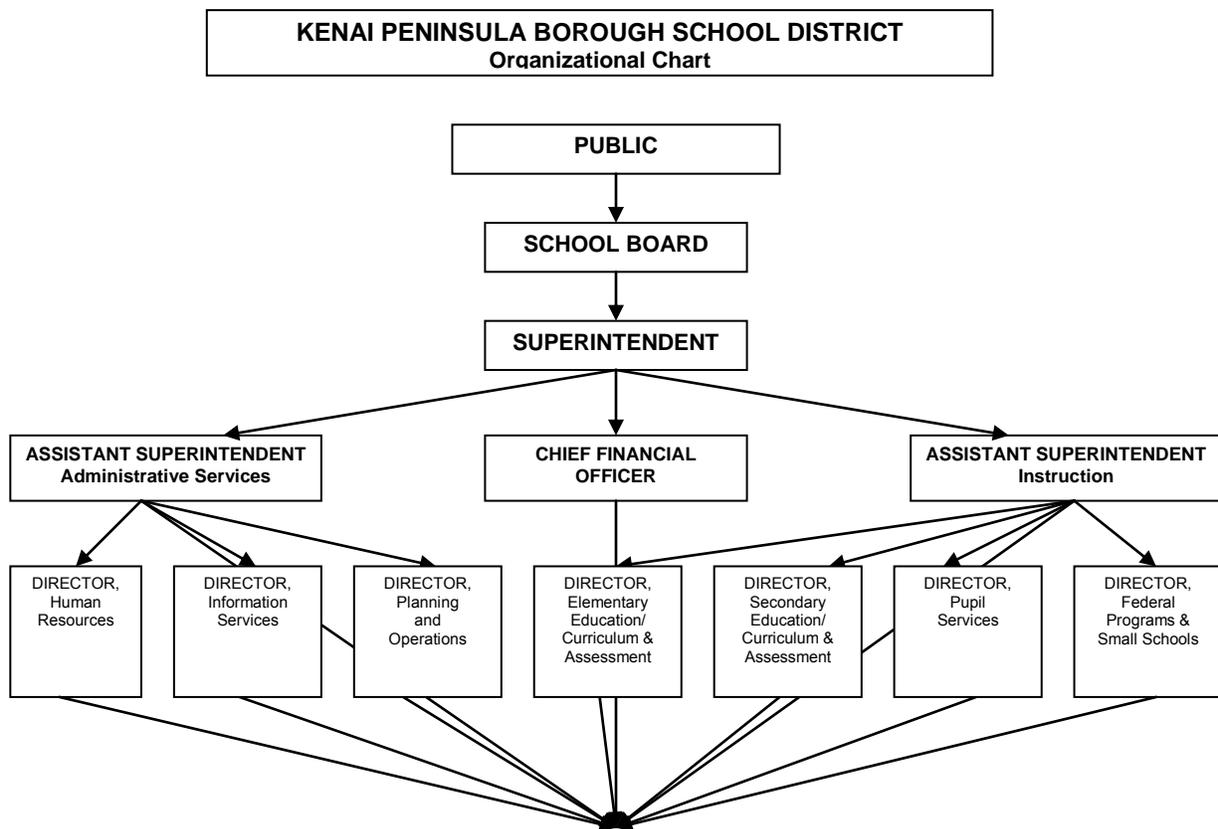
1. Distance Education
2. Energy Management Plan
3. Facilities Master Planning Guide
4. Formative Assessments
5. Graduation Rate
6. Implement Payroll/HR and Finance Systems Software
7. IP Phones
8. Job Descriptions/Work Study
9. K-12 Math Implementation
10. Long Range Plan
11. Mentoring of Principal/Teachers
12. Nanwalek Teacher Housing
13. Negotiations Preparation
14. Peninsula Optional High School
15. Professional Development Plan
16. Relocatable/Portable Study
17. Revised Budget Process
18. Science and Health Curriculum Revision
19. Special Education Compliance Monitoring
20. Special Education Recruitment/Retention of Employees
21. Standards Based Report Cards
22. Title VII Changes
23. Workforce Development Center

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

District Administration and Management

District Administration 2008 - 2009

Dr. Donna Peterson, Superintendent
 Mr. Dave Jones, Assistant Superintendent, Administrative Services
 Dr. Steve Atwater, assistant Superintendent, Instruction
 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



School Administration and Management

School Administrators 2008/2009

| | | | |
|--------------------------|-----------------------|-----------------------------|-----------------------|
| Aurora Borealis Charter | Mr. Larry Nauta | Nikolaevsk | Mr. Mike Sellers |
| Chapman | Ms. Sharon Conley | Ninilchik | Mr. Terry Martin |
| Connections | Mr. Lee Young | Paul Banks | Mr. Benny Abraham |
| Cooper Landing | Mr. Jim Dawson | Peninsula Optional | Mr. Gregg Wilbanks |
| Fireweed Academy Charter | Ms. Kiki Abrahamson | Port Graham | Mr. Steven Kenrick |
| Homer Flex | Ms. Karen Wessell | Razdolna | Mr. Douglas Waclawski |
| Homer High | Ms. Rayna Duenas | Redoubt | Mr. John Pothast |
| Homer Middle | Ms. Lisa Nissly | Seward Elementary | Mr. David Kingsland |
| Hope | Mr. Jim Dawson | Seward High | Ms. Ginger Blackmon |
| K- Beach Elementary | Ms. Melissa Stavola | Seward Middle | Mr. Trevan Walker |
| Kachemak Selo | Mr. Randy Creamer | Skyview | Mr. Randy Neill |
| Kaleidoscope Charter | Mr. Mick Wykis | Soldotna Elementary | Ms. Carolyn Cannava |
| Kenai Alternative | Mr. Bob Ermold | Soldotna High | Mr. Todd Syverson |
| Kenai Central High | Mr. Alan Fields | Soldotna Middle | Ms. Sharon Moock |
| 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. Wayne Young | Susan B. English | Ms. Sheryl Hingley |
| Mountain View | Mr. John Cook | Tebughna | Ms. Sheryl Kaye |
| Nanwalek | Ms. Cheryl Schweigert | Tustumena | Mr. Robert VanDerWege |
| Nikiski Middle/Senior | Mr. John O'Brien | Voznesenka | Mr. Alex Trout |
| Nikiski North Star | Ms. Lori Manion | West Homer Elementary | Mr. Charlie Walsworth |

Budget Administration and Management

The District uses the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund accounts for assets and liabilities and as such cannot be said to have a measurement focus. Agency funds do, however, use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

All major revenue sources including revenues from the Kenai Peninsula Borough, the State of Alaska and the United States government are considered susceptible to accrual. Entitlements and shared revenues are considered to be susceptible to accrual and so are recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the School District.

When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

The accounts of the School District are organized on the basis of funds. 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. Undesignated fund balance represents the excess of assets over liabilities and reserved fund balance.

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

Governmental Funds Governmental fund operations are focused on the measurement of the sources and flow of current financial resources. This measurement is unique in that generally only current expendable financial resources are accounted for in this group. 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, operation of plant and administration.

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 2001.

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

Proprietary Funds Proprietary funds are focused on the measurement of the economic resources required for a particular purpose and limitations on the use of net assets rather than on the source of those assets.

Internal Service Fund – The employee compensated leave fund was established effective FY04 to account for the assets required to pay for sick, personal, and annual leave accrued by employees.

Fiduciary Funds This fund category is used to account for those assets which the 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 which sponsors student activities within the school such as athletics and student clubs.

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.

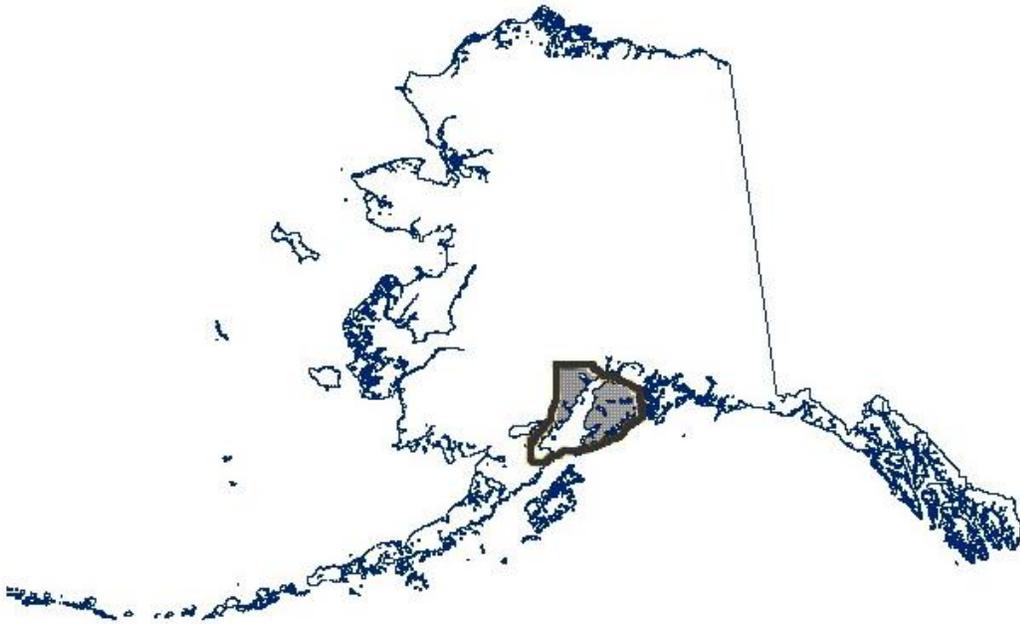
The Chief Financial Officer, with assistance from the Chief Accountant, is responsible for oversight and management of the District budgets as approved by the Board of Education. Assisting the CFO are site and department level administrators, who are responsible for their site and/or department budget management and review. 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 routinely 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 15 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
2008 – 2009 BUDGET**



FINANCIAL SECTION

**FINANCIAL
SECTION**

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 – 2009
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.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

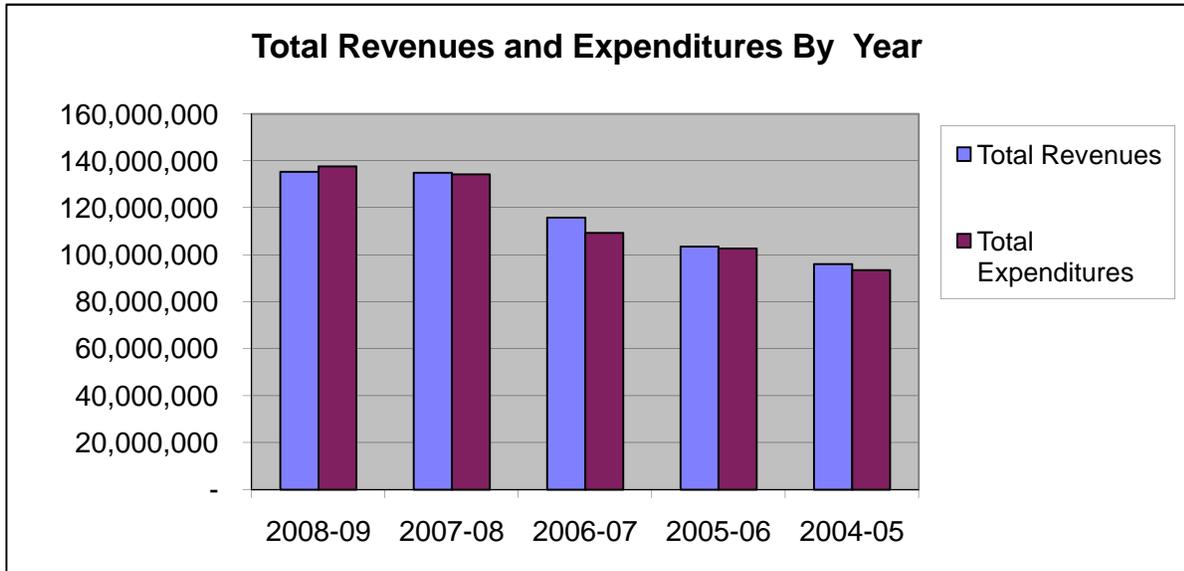
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
Governmental Fund Types
Fiscal Year 2008-09
With Comparative Totals for Prior Years**

| | General | Special Revenue | Budget 2008-09 | Budget 2007-08 | Actual 2006-07 | Actual 2005-06 | Actual 2004-05 |
|--|----------------------|---------------------|----------------------|----------------------|----------------------|---------------------|---------------------|
| Revenues: | | | | | | | |
| Intergovernmental - Local | \$ 40,886,886 | \$ - | \$ 40,886,886 | \$ 37,712,068 | \$ 37,941,676 | \$ 34,973,682 | \$ 33,744,607 |
| Intergovernmental - State | 76,067,178 | 5,396,740 | 81,463,918 | 80,816,672 | 66,679,455 | 56,012,810 | 51,627,911 |
| Intergovernmental - Federal | 450,000 | 8,238,487 | 8,688,487 | 10,203,932 | 8,349,943 | 9,685,522 | 8,136,842 |
| Food sales | - | 1,065,000 | 1,065,000 | 1,190,460 | 965,162 | 986,651 | 995,196 |
| E-Rate | 636,320 | - | 636,320 | 656,833 | 657,616 | 508,938 | 435,323 |
| Earnings on Investments | 420,000 | - | 420,000 | 420,000 | 1,067,126 | 494,410 | 197,556 |
| Corporate Grants and User fees | - | 475,000 | 475,000 | 475,000 | 103,246 | 590,718 | 284,106 |
| Other revenues | 80,000 | 400,607 | 480,607 | 235,000 | 102,220 | 212,079 | 335,724 |
| Allocation of Fund Balance | - | - | - | 2,094,604 | - | - | - |
| Total Revenues | 118,540,384 | 15,575,834 | 134,116,218 | 133,804,569 | 115,866,444 | 103,464,810 | 95,757,265 |
| Other financing sources: | | | | | | | |
| Capitalized Leases | - | - | - | - | - | - | - |
| Operating transfers in | - | 1,212,584 | 1,212,584 | 1,170,399 | - | - | 279,225 |
| Total other financing sources: | - | 1,212,584 | 1,212,584 | 1,170,399 | - | - | 279,225 |
| Total Revenues and Other Financing Sources | 118,540,384 | 16,788,418 | 135,328,802 | 134,974,968 | 115,866,444 | 103,464,810 | 96,036,490 |
| Expenditures: | | | | | | | |
| Instruction | 59,335,432 | 8,294,739 | 67,630,171 | 71,886,493 | 52,407,303 | 49,859,352 | 44,352,605 |
| Special Education: Instruction | 12,656,362 | - | 12,656,362 | 10,168,107 | 9,513,798 | 8,584,176 | 8,129,066 |
| Special Education Services: Student | 4,426,259 | - | 4,426,259 | 3,430,116 | 3,528,292 | 3,208,595 | 3,082,683 |
| Support Services: Pupil | 3,538,947 | - | 3,538,947 | 2,804,886 | 2,871,350 | 2,570,227 | 1,958,191 |
| Support Services: Instruction | 2,411,036 | - | 2,411,036 | 2,112,158 | 2,061,766 | 1,939,417 | 1,575,098 |
| School Administration | 5,430,301 | - | 5,430,301 | 4,592,808 | 4,949,959 | 4,447,682 | 4,085,433 |
| School Administration: Support | 3,716,377 | - | 3,716,377 | 3,552,346 | 3,415,962 | 3,186,117 | 2,895,324 |
| District Administration | 988,573 | - | 988,573 | 861,572 | 826,561 | 806,948 | 774,266 |
| District Administration: Support | 5,241,229 | - | 5,241,229 | 4,293,225 | 3,765,948 | 3,393,748 | 2,701,133 |
| Operations and Maintenance of plant | 20,175,333 | - | 20,175,333 | 20,268,985 | 16,187,789 | 15,517,792 | 15,027,828 |
| Pupil activities | 1,668,376 | - | 1,668,376 | 1,268,326 | 1,606,325 | 1,199,233 | 1,140,463 |
| Community services | - | 60,000 | 60,000 | 60,000 | 56,971 | 271,855 | 249,130 |
| Pupil transportation | - | 5,453,205 | 5,453,205 | 5,026,174 | 5,147,858 | 4,674,831 | 4,410,850 |
| Food service | - | 3,581,031 | 3,581,031 | 3,494,263 | 2,974,349 | 2,985,532 | 2,804,057 |
| Total Expenditures | 119,588,225 | 17,388,975 | 136,977,200 | 133,819,459 | 109,314,231 | 102,645,505 | 93,186,127 |
| Other Financing Uses: | | | | | | | |
| Operating transfers out | 621,031 | - | 621,031 | 463,692 | - | - | 279,225 |
| Total Expenditures and Other Financing Uses | 120,209,256 | 17,388,975 | 137,598,231 | 134,283,151 | 109,314,231 | 102,645,505 | 93,465,352 |
| Excess (Deficiency) of Revenues Over Expenditures | (1,668,872) | (600,557) | (2,269,429) | 691,817 | 6,552,213 | 819,305 | 2,571,138 |
| Fund Balances, Beginning of Year | 14,622,420 | 1,962,200 | 16,584,620 | 15,892,803 | 9,340,590 | 8,521,285 | 5,950,147 |
| Fund Balances, End of Year | \$ 12,953,548 | \$ 1,361,643 | \$ 14,315,191 | \$ 16,584,620 | \$ 15,892,803 | \$ 9,340,590 | \$ 8,521,285 |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2008-2009 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

General Fund

Fiscal Year 2008 - 2009

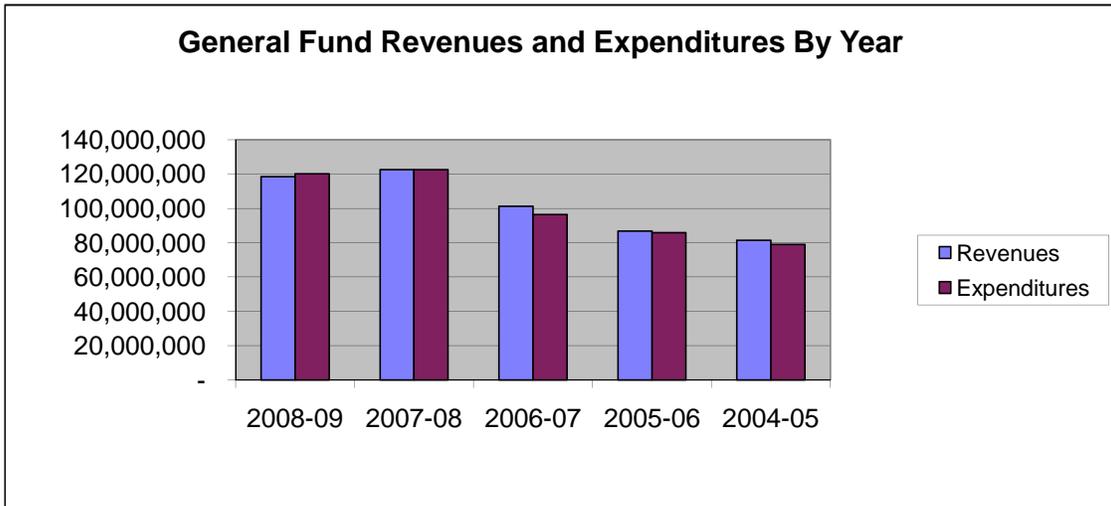
With Comparative Totals for Prior Years

| | <u>Budget 2008-09</u> | <u>Current 2007-08</u> | <u>Actual 2006-07</u> | <u>Actual 2005-06</u> | <u>Actual 2004-05</u> |
|---|---------------------------|----------------------------|---------------------------|---------------------------|---------------------------|
| Revenues: | | | | | |
| Intergovernmental - Local | \$ 40,886,886 | \$ 37,701,117 | \$ 37,941,676 | \$ 34,973,682 | \$ 33,744,607 |
| Intergovernmental - State | 76,067,178 | 82,569,927 | 61,075,422 | 50,113,534 | 46,467,673 |
| Intergovernmental - Federal | 450,000 | 380,000 | 492,697 | 544,168 | 212,193 |
| E-Rate | 636,320 | 656,833 | 657,616 | 508,938 | 435,323 |
| Earnings on Investments | 420,000 | 1,170,000 | 1,067,126 | 494,410 | 197,556 |
| Other Revenues | <u>80,000</u> | <u>80,000</u> | <u>102,220</u> | <u>85,392</u> | <u>318,521</u> |
| Total Revenues | <u>118,540,384</u> | <u>122,557,877</u> | <u>101,336,757</u> | <u>86,720,124</u> | <u>81,375,873</u> |
| Other Financing Sources: | | | | | |
| Operating Transfers in | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenues and Other Financing Sources | <u>118,540,384</u> | <u>122,557,877</u> | <u>101,336,757</u> | <u>86,720,124</u> | <u>81,375,873</u> |
| Expenditures: | | | | | |
| Instruction | 59,335,432 | 66,091,829 | 45,362,472 | 40,582,039 | 37,402,666 |
| Special Education: Instruction | 12,656,362 | 10,351,589 | 9,513,798 | 8,584,176 | 8,129,066 |
| Special Education Services: Student | 4,426,259 | 3,654,340 | 3,528,292 | 3,208,595 | 3,082,683 |
| Support Services: Student | 3,538,947 | 2,871,436 | 2,854,976 | 2,570,227 | 1,949,832 |
| Support Services: Instruction | 2,411,036 | 2,134,765 | 2,061,766 | 1,939,417 | 1,575,098 |
| School Administration | 5,430,301 | 4,384,825 | 4,712,425 | 4,447,682 | 4,085,433 |
| School Administration: Support | 3,716,377 | 3,561,935 | 3,415,962 | 3,186,117 | 2,895,324 |
| District Administration | 988,573 | 902,147 | 826,561 | 806,948 | 774,266 |
| District Administration: Support Operations and | 5,241,229 | 4,661,034 | 3,765,948 | 3,393,748 | 2,701,133 |
| Maintenance of plant | 20,175,333 | 21,547,708 | 16,142,036 | 15,517,792 | 15,027,828 |
| Pupil activities | <u>1,668,376</u> | <u>1,346,346</u> | <u>1,606,325</u> | <u>1,199,233</u> | <u>1,140,463</u> |
| Total Expenditures | <u>119,588,225</u> | <u>121,507,954</u> | <u>93,790,561</u> | <u>85,435,974</u> | <u>78,763,792</u> |
| Other Financing Uses: | | | | | |
| Operating transfers out | <u>621,031</u> | <u>1,049,923</u> | <u>2,722,720</u> | <u>385,948</u> | <u>279,225</u> |
| Total Expenditures and Other Financing Uses | <u>120,209,256</u> | <u>122,557,877</u> | <u>96,513,281</u> | <u>85,821,922</u> | <u>79,043,017</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses | <u>(1,668,872)</u> | <u>-</u> | <u>4,823,476</u> | <u>898,202</u> | <u>2,332,856</u> |
| Fund Balances, Beginning of Year | <u>14,622,420</u> | <u>13,491,648</u> | <u>8,668,172</u> | <u>7,769,970</u> | <u>5,437,114</u> |
| Fund Balances, End of Year | <u>\$ 12,953,548</u> | <u>\$ 13,491,648</u> | <u>\$ 13,491,648</u> | <u>\$ 8,668,172</u> | <u>\$ 7,769,970</u> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2008 - 2009 Budget
General Fund Revenue**

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Revenue Source | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % of Chg |
|-------------------|-------------------|--------------------|--|-------------------------------|------------------------------|--------------------|--------------------|-------------|
| \$ 6,956,437 | \$ 7,386,090 | \$ 7,553,047 | Borough In-Kind | \$ 7,879,423 | \$ 8,153,940 | \$ 8,430,622 | \$ 276,682 | 3 |
| 26,788,170 | 27,587,592 | 30,388,629 | Borough Appropriation | 29,832,645 | 29,547,177 | 32,456,264 | 2,909,087 | 10 |
| 197,556 | 494,410 | 1,067,126 | Earnings on Investments | 420,000 | 1,170,000 | 420,000 | (750,000) | (64) |
| 435,323 | 508,938 | 657,616 | E-Rate | 656,833 | 656,833 | 636,320 | (20,513) | (3) |
| 23,701 | 17,100 | 16,600 | Rentals | 30,000 | 30,000 | 30,000 | - | - |
| 294,820 | 68,292 | 85,620 | Other Revenues | 50,000 | 50,000 | 50,000 | - | - |
| - | - | - | Allocation of Fund Balance | 2,094,604 | - | 1,668,872 | 1,668,872 | 100 |
| 34,696,007 | 36,062,422 | 39,768,638 | Total Local Revenue | 40,963,505 | 39,607,950 | 43,692,078 | 4,084,128 | 10 |
| 46,240,302 | 49,779,053 | 59,959,314 | Foundation Program | 57,678,261 | 60,523,098 | 61,187,238 | 664,140 | 1 |
| | | | Energy Relief | | 1,394,329 | | (1,394,329) | |
| | | | 1/4 ISER per Governor's Budget Proposal | 2,892,450 | - | - | - | 100 |
| | | | PERS/TRS Payment | 12,902,942 | 18,911,769 | 14,640,379 | (4,271,390) | 100 |
| | | | PERS/TRS Payment - Charter Schools | 714,918 | - | - | - | 100 |
| 227,371 | 224,126 | 995,531 | Learning Opportunity Grant/Quality Schools | 223,234 | 223,093 | 239,561 | 16,468 | 7 |
| - | - | - | School Improvement Grant | 1,517,638 | 1,517,638 | - | (1,517,638) | (100) |
| - | 110,355 | 120,577 | Tuition | - | - | - | - | - |
| 46,467,673 | 50,113,534 | 61,075,422 | Total State Revenue | 75,929,443 | 82,569,927 | 76,067,178 | (6,502,749) | (8) |
| 212,193 | 526,918 | 492,697 | Medicaid | 380,000 | 380,000 | 450,000 | 70,000 | 18 |
| - | 17,250 | - | Hurricane Katrina | - | - | - | - | - |
| 212,193 | 544,168 | 492,697 | Total Federal Revenue | 380,000 | 380,000 | 450,000 | 70,000 | 18 |
| 81,375,873 | 86,720,124 | 101,336,757 | Total General Fund Revenue | 117,272,948 | 122,557,877 | 120,209,256 | (2,348,621) | (2) |



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Districtwide Budget Summary by Object for Expense Accounts
General Fund
06/02/08**

| Actual Expenditures Fiscal 05 | Actual Expenditures Fiscal 06 | Actual Expenditures Fiscal 07 | Original Appropriation Fiscal 2008 | Recommended Revised Appropriation Fiscal 08 | Description | Recommended Fiscal 2009 | Modified Recommended Fiscal 2009 | Difference Between Fiscal 2007 and Revised Appropriation +(-) | PCT +/- |
|-------------------------------|-------------------------------|-------------------------------|------------------------------------|---|--|-------------------------|----------------------------------|---|------------|
| \$ 112,500 | \$ 114,000 | \$ 115,500 | \$ 117,000 | \$ 117,000 | 3110 Superintendent | \$ 118,500 | \$ 118,500 | 1,500 | 1 |
| 200,091 | 207,087 | 220,339 | 210,500 | 108,000 | 3120 Assistant Superintendent - Certified | 110,000 | 110,000 | 2,000 | 2 |
| 2,918,448 | 3,130,100 | 3,192,686 | 3,388,743 | 3,207,675 | 3130 Principal/Assistant Principal | 3,289,566 | 3,289,566 | 81,891 | 3 |
| 785,253 | 798,067 | 830,405 | 837,175 | 848,686 | 3140 Director/Coordinator - Certified | 860,820 | 860,820 | 12,134 | 1 |
| 28,083,316 | 28,992,653 | 29,803,804 | 32,884,801 | 31,945,897 | 3150 Teachers | 32,586,593 | 35,150,683 | 3,204,786 | - |
| 419,610 | 432,851 | 418,173 | 652,267 | 668,262 | 3161 Extra-Duty Compensation Certified | 671,158 | 671,158 | 2,896 | - |
| 21,485 | 21,826 | 57,850 | 52,094 | 48,601 | 3162 Emolument | 40,172 | 40,172 | (8,429) | (17) |
| 361,470 | 308,942 | 325,693 | 510,973 | 388,872 | 3171 Substitute Certified w/Certificate | 468,701 | 468,701 | 79,829 | 21 |
| 25,167 | 36,015 | 26,515 | 6,100 | 48,315 | 3172 Temporary Certified w/Certificate | 15,000 | 15,000 | (33,315) | (69) |
| 161,630 | 116,885 | 303,700 | 303,670 | 419,671 | 3173 Long Term Substitute - Certified | 322,784 | 322,784 | (96,887) | - |
| 2,949,962 | 2,983,032 | 3,060,207 | 3,359,390 | 3,182,362 | 3180 Specialists - Certified | 3,275,476 | 3,275,476 | 93,114 | 3 |
| 271,464 | 108,529 | 255,862 | 163,830 | 200,394 | 3190 Leave - Certified | 200,394 | 200,394 | - | - |
| 63,360 | - | - | - | - | 3191 R Factor - Certified | - | - | - | - |
| 104,140 | 106,223 | 113,082 | 108,000 | 212,660 | 3211 Assistant Superintendent - Support | 216,700 | 216,700 | 4,040 | 2 |
| 96,323 | 98,249 | 106,614 | 100,000 | 102,000 | 3212 Director/Coordinator Support | 104,040 | 104,040 | 2,040 | 2 |
| 663,400 | 675,976 | 716,327 | 815,269 | 778,749 | 3220 Specialist - Nurse | 834,730 | 834,730 | 55,981 | - |
| 1,798,276 | 2,012,245 | 2,559,550 | 2,658,824 | 3,112,164 | 3230 Tutors/Aides | 3,238,825 | 3,238,825 | 126,661 | 4 |
| 3,864,940 | 4,112,058 | 4,475,967 | 4,643,239 | 4,697,188 | 3240 Support Staff | 4,857,925 | 4,857,925 | 160,737 | 3 |
| 2,377,831 | 2,449,294 | 2,550,341 | 2,801,408 | 2,878,214 | 3250 Maintenance/Custodians | 2,942,675 | 2,942,675 | 64,461 | 2 |
| - | 29 | 115 | - | - | 3272 Activity Bus Driver | - | - | - | - |
| 213,569 | 243,653 | 237,515 | 260,085 | 322,702 | 3291 Substitute - Support | 318,084 | 318,084 | (4,618) | (1) |
| 300,606 | 294,684 | 311,808 | 156,621 | 158,181 | 3292 Extra-Duty Compensation Support | 156,021 | 156,021 | (2,160) | (1) |
| 90,660 | 193,194 | 48,434 | 30,000 | 39,274 | 3293 Long Term Substitute - Support | 35,000 | 35,000 | (4,274) | (11) |
| 126,646 | 170,741 | 160,094 | 122,499 | 190,706 | 3294 Temporary Salaries - Support | 124,692 | 124,692 | (66,014) | (35) |
| 43,170 | 42,908 | 63,363 | 50,355 | 137,655 | 3295 Overtime - Support | 102,855 | 102,855 | (34,800) | (25) |
| 328,895 | 384,245 | 297,355 | 235,607 | 336,072 | 3296 Substitute Certified w/o Certificate | 260,468 | 260,468 | (75,604) | (22) |
| 21,300 | - | - | - | - | 3299 R Factor - Classified | - | - | - | - |
| 172,146 | 349,553 | 188,213 | 263,282 | 26,766 | 3300 Leave - Support | 26,766 | 26,766 | - | - |
| 7,948,786 | 8,119,479 | 9,526,747 | 10,429,584 | 10,657,578 | 3511 Health Care Costs | 10,157,100 | 11,227,950 | 570,372 | 5 |
| 118,606 | 122,736 | 128,045 | 156,561 | 153,946 | 3512 Life Insurance | 157,414 | 165,112 | 11,166 | - |
| 183,653 | 51,869 | 85,848 | 164,205 | 161,988 | 3520 Unemployment Insurance | 165,564 | 173,262 | 11,274 | 7 |
| 400,927 | 431,486 | 458,172 | 604,179 | 586,580 | 3541 Fica Medicare (TRS) | 596,760 | 633,918 | 47,338 | 8 |
| 783,823 | 835,050 | 914,106 | 1,000,831 | 1,058,237 | 3542 Fica Contribution | 1,074,537 | 1,074,537 | 16,300 | 2 |
| 5,639,576 | 7,662,030 | 9,449,054 | 18,516,910 | 22,272,790 | 3550 TRS Retirement | 18,177,096 | 17,603,589 | (4,669,201) | (21) |
| 1,060,910 | 1,608,009 | 2,273,411 | 4,179,701 | 5,684,044 | 3560 PERS Retirement | 4,347,936 | 4,239,215 | (1,444,829) | (25) |
| - | 595,273 | 718,125 | 889,163 | 889,163 | 3631 Workers' Comp | 889,163 | 889,163 | - | - |
| 271,501 | 363,427 | 343,981 | 291,005 | 656,650 | 4100 Professional-Technical Service | 522,005 | 592,005 | (64,645) | (10) |
| 26,500 | 26,000 | 17,500 | 27,500 | 27,500 | 4121 In Kind Professional - Technical Audi | 27,500 | 27,500 | - | - |
| 81,561 | 107,075 | 87,706 | 119,354 | 114,154 | 4140 Professional-Technical Legal | 120,854 | 120,854 | 6,700 | 6 |
| 2,410 | 1,540 | 2,490 | 5,938 | 4,038 | 4150 Professional -Technical Medical | 5,938 | 5,938 | 1,900 | 47 |
| 334,620 | 382,883 | 441,110 | 505,171 | 569,668 | 4200 Travel | 512,864 | 612,864 | 43,196 | - |
| 38,256 | 45,740 | 38,496 | 42,000 | 39,942 | 4250 Student Travel | 41,500 | 116,500 | 76,558 | 192 |
| 166,445 | 192,470 | 207,793 | 240,009 | 240,209 | 4310 Water And Sewage | 255,836 | 255,836 | 15,627 | - |
| 87,838 | 107,038 | 94,713 | 170,310 | 170,310 | 4320 Garbage | 175,110 | 175,110 | 4,800 | 3 |
| 69,389 | 81,528 | 73,774 | 72,572 | 82,638 | 4331 Postage | 74,547 | 74,547 | (8,091) | - |
| 439,930 | 442,656 | 504,649 | 629,969 | 614,496 | 4332 Telephone | 694,818 | 694,818 | 80,322 | 13 |
| 40,574 | 46,855 | 54,833 | 63,745 | 63,745 | 4350 In Kind Utilities | 63,745 | 63,745 | - | - |
| 2,129,941 | 2,431,352 | 2,663,619 | 3,566,093 | 3,566,093 | 4360 Electricity | 4,007,939 | 4,007,939 | 441,846 | - |
| 471,746 | 689,774 | 797,206 | 1,080,106 | 1,080,106 | 4370 Natural/Bottled Gas | 1,404,138 | 1,404,138 | 324,032 | 30 |
| 859,640 | 1,145,861 | 945,963 | 1,031,917 | 1,031,917 | 4380 Fuel For Heating | 1,398,087 | 1,398,087 | 366,170 | - |
| 9,310 | 7,996 | 6,614 | 6,125 | 11,103 | 4401 Freight Costs | 6,225 | 6,225 | (4,878) | (44) |
| 492,363 | 784,973 | 794,040 | 1,076,947 | 1,272,452 | 4402 Purchased Service | 1,303,702 | 1,340,590 | 68,138 | 5 |
| 94,148 | 95,591 | 101,874 | 106,765 | 106,765 | 4403 In Kind Custodial | 106,765 | 106,765 | - | - |
| 5,399,427 | 5,137,797 | 5,367,784 | 5,936,415 | 5,936,415 | 4404 In Kind Maintenance | 5,936,415 | 5,936,415 | - | - |
| 198,864 | 208,416 | 219,612 | 233,112 | 249,876 | 4408 Purchased Service - Copier | 222,255 | 222,255 | (27,621) | (11) |
| 36,478 | 120 | 468 | 42,800 | 11,994 | 4409 Purchased Service - Riso | 42,800 | 42,800 | 30,806 | 257 |
| 126,505 | 365,164 | 447,693 | 429,264 | 439,964 | 4410 Rental | 398,339 | 398,339 | (41,625) | (9) |
| 113,356 | 159,390 | 133,815 | 183,634 | 161,016 | 4430 Repair & Maintenance Agreement | 217,316 | 217,316 | 56,300 | 35 |
| - | 1,158,492 | 1,292,931 | 1,130,352 | 1,130,352 | 4450 Liability Insurance | 1,130,352 | 1,130,352 | - | - |
| 1,532,009 | - | - | - | - | 4471 In Kind Insurance | - | - | - | - |
| 2,127,381 | 2,473,510 | 3,372,629 | 3,947,659 | 4,328,315 | 4501 Supplies | 3,630,835 | 3,630,835 | (697,480) | (16) |
| 109,366 | 114,574 | 110,850 | 133,576 | 126,118 | 4502 Discretionary Material | 125,642 | 134,542 | 8,424 | - |
| (33,165) | 11,006 | (48,432) | - | - | 4560 Inventory Adjustment | - | - | - | - |
| 16,311 | 26,718 | 34,534 | 12,862 | 26,862 | 4580 Gas And Oil | 17,825 | 17,825 | (9,037) | (34) |
| 18,360 | 18,270 | 19,980 | 17,100 | 20,520 | 4850 Stipends | 20,520 | 20,520 | - | - |
| 49,179 | 43,834 | 165,620 | 849,475 | 1,484,947 | 4901 Other Expenses | 1,133,777 | 1,427,564 | (57,383) | (4) |
| 79,744 | 72,218 | 83,476 | 134,599 | 134,599 | 4902 Career Development | 132,482 | 132,482 | (2,117) | (2) |
| 31,884 | 32,037 | 33,233 | 38,515 | 38,889 | 4903 Professional Dues | 38,515 | 38,515 | (374) | 1 |
| 24,984 | 19,589 | 24,835 | 35,300 | 35,300 | 4904 Physical Exam Reimbursement | 35,300 | 39,750 | 4,450 | 13 |
| - | - | - | 2,231,005 | 702,282 | 4905 Other - Contingency | 100,000 | 100,000 | (602,282) | (86) |
| (218,218) | (282,561) | (220,351) | 204,633 | 204,633 | 4950 Indirect Costs | 300,903 | 300,903 | 96,270 | 47 |
| 256,457 | 303,498 | 612,103 | 33,404 | 81,998 | 5101 Equipment | 25,000 | 25,000 | (56,998) | (70) |
| 566,923 | 812,172 | 970,400 | 1,097,633 | 1,101,696 | 5102 Equipment-Technology | 1,020,570 | 1,020,570 | (81,126) | (7) |
| 279,225 | 385,948 | 2,722,720 | 873,218 | 1,049,923 | 5500 Transfer To Other | 1,212,584 | 621,031 | (428,892) | (41) |
| <u>\$79,043,181</u> | <u>\$85,821,922</u> | <u>\$96,513,281</u> | <u>\$117,272,948</u> | <u>\$122,557,877</u> | Fund Total | <u>\$117,206,518</u> | <u>\$120,209,256</u> | <u>\$ (2,348,621)</u> | <u>(2)</u> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Districtwide Budget Summary by Location for Expense Accounts
General Fund
06/02/08

| Actual Expenditures Fiscal 05 | Actual Expenditures Fiscal 06 | Actual Expenditures Fiscal 07 | Original Appropriation Fiscal 2008 | Recommended Revised Appropriation Fiscal 08 | Description | Recommended Fiscal 2009 | Modified Recommended Fiscal 2009 | Difference Between Fiscal 2008 and Revised Appropriation +(-) | PCT +/- |
|-------------------------------|-------------------------------|-------------------------------|------------------------------------|---|----------------------------------|-------------------------|----------------------------------|---|------------|
| 1,262,456 | 1,492,553 | 1,595,612 | 1,980,269 | 1,804,141 | 65 Aurora Borealis | 2,101,287 | 1,797,482 | (6,659) | (0) |
| 1,135,218 | 1,070,366 | 1,067,362 | 967,182 | 992,501 | 31 Chapman | 928,688 | 928,688 | (63,813) | (6) |
| 2,238,911 | 2,660,021 | 2,998,194 | 3,354,504 | 3,532,281 | 80 Connections Program | 3,605,691 | 3,605,691 | 73,410 | 2 |
| 210,657 | 235,158 | 210,186 | 186,303 | 212,632 | 32 Cooper Landing | 201,359 | 201,359 | (11,273) | (5) |
| 179,314 | 260,512 | 438,457 | 718,864 | 585,572 | 68 Fireweed Academy | 776,498 | 675,232 | 89,660 | 15 |
| 403,732 | 453,878 | 492,671 | 465,846 | 460,155 | 66 Homer Flex | 482,523 | 482,523 | 22,368 | 5 |
| 3,459,522 | 4,051,579 | 4,276,775 | 4,036,498 | 3,991,365 | 06 Homer High | 3,984,185 | 3,984,185 | (7,180) | - |
| 1,665,052 | 1,753,395 | 1,796,268 | 1,627,180 | 1,769,203 | 13 Homer Middle | 1,615,973 | 1,692,711 | (76,492) | (4) |
| 194,142 | 225,520 | 265,802 | 234,126 | 261,308 | 35 Hope | 254,841 | 254,841 | (6,467) | (2) |
| 585,750 | 662,436 | 717,801 | 688,932 | 735,736 | 56 Kachemak Selo | 770,362 | 770,362 | 34,626 | 5 |
| 456,116 | 620,406 | 1,203,725 | 2,045,879 | 1,931,491 | 63 Kaleidoscope Charter | 2,491,640 | 2,254,710 | 323,219 | - |
| 2,495,380 | 2,746,075 | 3,152,887 | 2,923,814 | 3,109,564 | 48 K-Beach | 3,270,106 | 3,270,106 | 160,542 | 5 |
| 565,121 | 577,949 | 621,920 | 581,542 | 593,772 | 67 Kenai Alternative | 650,150 | 650,150 | 56,378 | 9 |
| 3,633,367 | 4,005,356 | 4,330,035 | 4,266,327 | 4,388,366 | 07 Kenai Central | 4,468,581 | 4,468,581 | 80,215 | - |
| 2,318,776 | 2,597,450 | 2,767,764 | 2,637,752 | 2,851,086 | 11 Kenai Middle | 2,652,353 | 2,729,091 | (121,995) | (4) |
| 70,704 | 41,872 | 93,917 | 121,608 | 96,494 | 15 Kenai Youth | 99,349 | 99,349 | 2,855 | 3 |
| 866,857 | 1,050,192 | 1,202,154 | 1,081,835 | 1,123,113 | 47 McNeil Canyon | 1,121,278 | 1,121,278 | (1,835) | - |
| 519,140 | 803,494 | 1,394,169 | 1,704,219 | 1,650,369 | 64 Montessori Charter | 1,818,920 | 1,657,989 | 7,620 | 0 |
| 295,999 | 301,935 | 327,903 | 273,938 | 268,529 | 37 Moose Pass | 280,385 | 280,385 | 11,856 | 4 |
| 2,112,011 | 2,165,795 | 2,066,104 | 3,198,545 | 3,466,109 | 51 Mountain View | 3,474,114 | 3,474,114 | 8,005 | 0 |
| 425,890 | 481,092 | 468,230 | 616,228 | 616,572 | 34 Nanwalek | 661,198 | 661,198 | 44,626 | 7 |
| 2,961,362 | 2,987,859 | 3,151,206 | 3,175,392 | 3,349,892 | 10 Nikiski Jr/Sr | 3,126,934 | 3,203,672 | (146,220) | - |
| 2,524,444 | 2,628,307 | 2,978,215 | 2,737,942 | 2,904,586 | 52 Nikiski North Star | 2,968,599 | 2,968,599 | 64,013 | 2 |
| 775,514 | 743,538 | 706,656 | 631,448 | 653,474 | 38 Nikolaevsk | 670,693 | 670,693 | 17,219 | 3 |
| 1,374,376 | 1,544,988 | 1,608,864 | 1,394,326 | 1,467,828 | 02 Niniichik | 1,562,348 | 1,562,348 | 94,520 | 6 |
| 1,825,462 | 1,977,833 | 2,016,792 | 1,970,947 | 2,016,205 | 33 Paul Banks | 2,111,152 | 2,111,152 | 94,947 | 5 |
| | | | 277,568 | 320,905 | 16 Peninsula Optional | 328,365 | 328,365 | 7,460 | 100 |
| 311,722 | 286,479 | 305,699 | 376,568 | 428,552 | 40 Port Graham | 444,997 | 444,997 | 16,445 | 4 |
| 292,852 | 328,676 | 354,519 | 349,300 | 355,607 | 49 Razdolna | 388,135 | 388,135 | 32,528 | 9 |
| 2,456,365 | 2,685,455 | 2,820,926 | 2,483,982 | 2,627,233 | 46 Redoubt | 2,577,453 | 2,577,453 | (49,780) | (2) |
| 1,781,591 | 1,746,562 | 1,842,991 | - | - | 41 Sears | - | - | - | - |
| 2,301,697 | 2,385,831 | 2,481,853 | 2,331,412 | 2,375,067 | 42 Seward Elem | 2,448,607 | 2,448,607 | 73,540 | 3 |
| 1,883,611 | 2,177,251 | 2,163,261 | 2,163,108 | 2,193,435 | 08 Seward High | 2,043,825 | 2,043,825 | (149,610) | (7) |
| 1,112,495 | 963,571 | 938,521 | 928,515 | 1,046,756 | 14 Seward Middle | 1,033,098 | 1,109,836 | 63,080 | 6 |
| 3,602,949 | 3,860,736 | 3,932,864 | 3,757,984 | 3,829,458 | 05 Skyview | 3,668,695 | 3,668,695 | (160,763) | (4) |
| 2,195,249 | 2,074,643 | 2,195,200 | 2,092,489 | 2,368,825 | 43 Soldotna Elem | 2,380,733 | 2,380,733 | 11,908 | - |
| 3,966,476 | 4,374,638 | 4,800,400 | 4,676,406 | 4,813,324 | 09 Soldotna High | 4,894,042 | 4,894,042 | 80,718 | 2 |
| 3,289,022 | 3,878,257 | 3,997,034 | 3,945,806 | 3,953,881 | 12 Soldotna Middle | 3,798,568 | 3,798,568 | (155,313) | (4) |
| 249,138 | 274,729 | 308,499 | 294,607 | 295,557 | 04 Spring Creek | 399,855 | 399,855 | 104,298 | - |
| 1,286,087 | 1,297,769 | 1,489,358 | 1,443,513 | 1,406,083 | 44 Sterling | 1,385,505 | 1,385,505 | (20,578) | (1) |
| 683,758 | 733,497 | 870,493 | 843,664 | 813,955 | 03 Susan B. English | 902,626 | 902,626 | 88,671 | - |
| 456,731 | 448,694 | 506,054 | 496,852 | 533,775 | 01 Tebughna | 510,288 | 510,288 | (23,487) | (4) |
| 1,195,294 | 1,252,275 | 1,392,029 | 1,327,779 | 1,299,230 | 45 Tustumena | 1,356,536 | 1,356,536 | 57,306 | - |
| 942,147 | 1,030,779 | 1,138,379 | 1,053,153 | 1,131,371 | 53 Voznesenka | 1,110,977 | 1,110,977 | (20,394) | - |
| 1,933,151 | 2,164,386 | 2,126,580 | 1,999,640 | 2,048,047 | 50 West Homer | 2,131,358 | 2,131,358 | 83,311 | 4 |
| | | | | | | | | | |
| 248,963 | 271,460 | 265,177 | 305,278 | 325,427 | 70 Board of Education | 317,712 | 317,712 | (7,715) | (2) |
| 306,276 | 303,352 | 318,717 | 326,109 | 342,276 | 71 Superintendent | 349,525 | 349,525 | 7,249 | 2 |
| 197,101 | 949,514 | 932,075 | 836,347 | 903,777 | 72 Asst Supt Admin Services | 885,675 | 935,675 | 31,898 | 4 |
| 316,136 | 313,466 | 404,982 | 593,632 | 390,076 | 73 Asst Supt Instruction | 425,859 | 425,859 | 35,783 | 9 |
| 603,320 | 595,129 | 701,339 | 788,877 | 793,435 | 74 Director Fiscal Services | 821,282 | 821,282 | 27,847 | 4 |
| 197,343 | 199,961 | 221,467 | 206,639 | 218,382 | 75 Planning and Operations | 222,058 | 222,058 | 3,676 | 2 |
| 300,280 | 339,544 | 397,325 | 603,350 | 609,992 | 76 Purchasing/Warehouse | 637,417 | 637,417 | 27,425 | - |
| 609,045 | 673,598 | 710,307 | 1,285,186 | 1,232,790 | 77 Director Human Resources | 1,164,950 | 1,221,838 | (10,952) | (1) |
| 1,288,710 | 1,497,911 | 1,658,405 | 1,657,747 | 1,672,532 | 78 Director Information Services | 1,793,252 | 1,793,252 | 120,720 | - |
| 348,311 | 308,330 | 378,963 | 656,833 | 654,533 | 79 E-Rate Program | 636,320 | 636,320 | (18,213) | (3) |
| 979,877 | 1,114,383 | 1,398,529 | 1,881,593 | 2,045,380 | 81 Special Services | 2,094,275 | 2,094,275 | 48,895 | 2 |
| | | | | | 82 CBA Negotiations | - | - | - | - |
| 7,812,663 | 7,416,193 | 11,052,843 | 26,157,028 | 31,847,208 | 83 DW - General | 25,214,138 | 28,513,524 | (3,333,684) | (10) |
| 827,327 | 1,076,419 | 1,605,412 | 2,357,655 | 1,997,881 | 84 Secondary Curriculum | 2,322,991 | 2,322,991 | 325,110 | 16 |
| 127,803 | 119,162 | 129,935 | 217,897 | 195,230 | 87 DW - Health Services | 202,955 | 202,955 | 7,725 | - |
| 384,418 | 539,713 | 723,476 | 851,599 | 881,345 | 92 Grants Administration | 896,264 | 896,264 | 14,919 | 2 |
| | | | 4,083,386 | 1,774,208 | 96 Unallocated | 1,268,975 | 1,361,419 | (412,789) | (23) |
| \$ 79,043,181 | \$ 85,821,922 | \$ 96,513,281 | \$ 117,272,948 | \$ 122,557,877 | Fund Total | \$ 117,206,518 | \$ 120,209,256 | \$ (2,348,621) | (2) |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Summary of Function Codes by Fund/Location

Fund - 100 General Fund

| LOCATION | 4100 Regular Instruction | 4200 Special Ed Instruction | 4220 Special Serv Students | 4300 Support Serv Pupils | 4350 Support Serv Instruction | 4400 School Administration | 4450 School Administration - Support | 4500 District Administration | 4550 District Administration - Support | 4600 Operation of Plant | 4700 Pupil Activities | 4900 Transfers to Other Funds | Total |
|--------------------------------|--------------------------------|-----------------------------------|----------------------------------|--------------------------------|-------------------------------------|----------------------------------|--|------------------------------------|--|-------------------------------|-----------------------------|-------------------------------------|-----------------------|
| 65 Aurora Borealis Charter | \$ 1,405,159 | \$ - | \$ - | \$ 53,077 | \$ - | \$ 66,270 | \$ 70,854 | \$ - | \$ 84,678 | \$ 94,776 | \$ 22,668 | \$ - | \$ 1,797,482 |
| 31 Chapman Elem | 435,990 | 71,864 | 87,010 | 22,852 | 16,283 | 60,287 | 65,219 | - | - | 155,206 | 13,977 | - | 928,688 |
| 32 Cooper Landing Elem/High | 76,569 | - | - | 1,847 | - | 23,991 | 49,322 | - | - | 47,884 | 1,746 | - | 201,359 |
| 68 Fireweed Academy | 534,880 | - | - | 29,986 | - | 500 | 46,466 | - | 31,901 | 31,499 | - | - | 675,232 |
| 66 Homer Flex | 238,505 | 53,060 | - | 2,432 | - | 110,616 | 41,592 | - | - | 35,077 | 1,241 | - | 482,523 |
| 06 Homer High | 1,657,144 | 613,937 | 385 | 225,162 | 62,423 | 251,139 | 143,024 | - | - | 868,673 | 162,298 | - | 3,984,185 |
| 13 Homer Middle | 672,895 | 227,505 | 72,443 | 151,815 | 20,419 | 115,458 | 76,145 | - | - | 337,124 | 18,907 | - | 1,692,711 |
| 35 Hope Elem/High | 89,023 | - | - | 1,939 | - | 24,802 | 36,563 | - | - | 100,510 | 2,004 | - | 254,841 |
| 56 Kachemak Selo Elem/High | 567,615 | 19,175 | - | 14,175 | - | 57,329 | 40,887 | - | - | 69,625 | 1,556 | - | 770,362 |
| 63 Kaleidoscope Charter | 1,674,177 | 400 | - | 39,915 | 103,488 | 71,557 | 77,450 | - | 106,218 | 180,684 | 841 | - | 2,254,710 |
| 48 K-Beach Elem | 1,889,079 | 670,010 | 66,061 | 59,057 | 72,099 | 114,494 | 105,613 | - | - | 289,000 | 4,693 | - | 3,270,106 |
| 67 Kenai Alternative | 360,542 | 37,460 | - | 13,626 | - | 109,166 | 52,079 | - | - | 75,406 | 1,871 | - | 650,150 |
| 07 Kenai Central High | 2,107,933 | 515,454 | 83,486 | 249,119 | 70,122 | 246,548 | 173,025 | - | - | 852,632 | 170,262 | - | 4,468,581 |
| 11 Kenai Middle | 1,389,460 | 340,174 | 58,441 | 176,335 | 65,276 | 204,389 | 100,034 | - | - | 369,253 | 25,729 | - | 2,729,091 |
| 15 Kenai Youth Facility | 95,399 | 1,000 | - | - | - | - | 2,950 | - | - | - | - | - | 99,349 |
| 47 McNeil Canyon | 569,973 | 115,457 | 94,531 | 16,172 | 20,093 | 60,649 | 71,263 | - | - | 170,519 | 2,621 | - | 1,121,278 |
| 37 Moose Pass Elem | 96,232 | 26,619 | - | 2,809 | - | 23,903 | 50,332 | - | - | 78,712 | 1,778 | - | 280,385 |
| 51 Mountain View Elem | 1,794,413 | 645,040 | 378,351 | 78,190 | 53,356 | 119,337 | 94,808 | - | - | 305,794 | 4,825 | - | 3,474,114 |
| 34 Nanwalek Elem/High | 295,018 | 91,294 | - | 7,493 | - | 55,322 | 86,454 | - | - | 123,252 | 2,365 | - | 661,198 |
| 10 Nikiski Middle/Senior | 1,374,978 | 434,933 | 46,949 | 170,058 | 60,803 | 241,498 | 132,431 | - | - | 592,495 | 149,527 | - | 3,203,672 |
| 52 Nikiski North Star Elem | 1,657,395 | 516,970 | 173,420 | 49,969 | 70,694 | 120,500 | 97,992 | - | - | 277,062 | 4,597 | - | 2,968,599 |
| 38 Nikolaevsk Elem/High | 337,015 | 47,299 | - | 10,599 | 1,025 | 53,869 | 42,825 | - | - | 151,796 | 26,265 | - | 670,693 |
| 02 Ninilchik Elem/High | 808,758 | 160,492 | 70,108 | 23,582 | 1,000 | 121,327 | 71,853 | - | - | 250,178 | 55,050 | - | 1,562,348 |
| 33 Paul Banks | 940,022 | 376,846 | 289,241 | 60,937 | 17,898 | 117,805 | 76,221 | - | - | 230,207 | 1,975 | - | 2,111,152 |
| 16 Peninsula Optional | 164,170 | - | - | 200 | - | 109,887 | 42,231 | - | - | 11,682 | 195 | - | 328,365 |
| 40 Port Graham Elem/High | 114,893 | 38,980 | - | 2,443 | - | 52,328 | 87,414 | - | - | 146,836 | 2,103 | - | 444,997 |
| 49 Razzdolna Elem/High | 234,162 | 18,353 | - | 5,560 | 500 | 52,119 | 39,822 | - | - | 36,290 | 1,329 | - | 388,135 |
| 46 Redoubt Elem | 1,455,491 | 358,457 | 168,004 | 68,390 | 57,481 | 121,654 | 77,453 | - | - | 266,154 | 4,369 | - | 2,577,453 |
| 41 Sears Elem | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Seward Elem | 1,075,916 | 473,986 | 280,130 | 52,522 | 18,707 | 125,040 | 88,684 | - | - | 329,331 | 4,291 | - | 2,448,607 |
| 08 Seward High | 685,486 | 279,216 | 545 | 70,674 | 59,182 | 125,149 | 105,854 | - | - | 583,949 | 133,770 | - | 2,043,825 |
| 14 Seward Middle | 461,562 | 148,251 | - | 10,548 | 2,300 | 52,312 | 74,229 | - | - | 343,138 | 17,496 | - | 1,109,836 |
| 05 Skyview High | 1,678,190 | 364,091 | 104,272 | 247,497 | 67,376 | 241,155 | 140,162 | - | - | 652,713 | 173,239 | - | 3,668,695 |
| 43 Soldotna Elem | 1,020,614 | 571,408 | 253,698 | 41,426 | 20,402 | 123,833 | 68,639 | - | - | 276,634 | 4,079 | - | 2,380,733 |
| 09 Soldotna High | 2,165,481 | 1,018,459 | 45,599 | 242,600 | 74,083 | 249,282 | 161,763 | - | - | 746,898 | 189,877 | - | 4,894,042 |
| 12 Soldotna Middle | 1,771,820 | 766,588 | 115,881 | 258,516 | 75,429 | 226,817 | 129,228 | - | - | 412,115 | 42,174 | - | 3,798,568 |
| 64 Soldotna Montessori Charter | 1,260,234 | 32,324 | - | 24,109 | 42,208 | 70,668 | 61,117 | - | 78,106 | 89,223 | - | - | 1,657,989 |
| 04 Spring Creek | 240,701 | 3,088 | - | - | - | 115,570 | 40,496 | - | - | - | - | - | 399,855 |
| 44 Sterling Elem | 664,791 | 123,254 | 167,430 | 32,131 | 17,902 | 117,050 | 60,132 | - | - | 199,580 | 3,235 | - | 1,385,505 |
| 03 Susan B English Elem/High | 292,810 | 92,775 | - | 7,496 | 500 | 53,862 | 58,986 | - | - | 359,252 | 36,945 | - | 902,626 |
| 01 Tebughna School | 154,675 | 28,554 | - | 5,322 | - | 59,064 | 64,313 | - | - | 193,489 | 4,871 | - | 510,288 |
| 45 Tustumena Elem | 670,137 | 264,546 | 520 | 26,710 | 18,888 | 95,951 | 72,405 | - | - | 204,240 | 3,139 | - | 1,356,536 |
| 53 Voznesenka Elem/High | 684,803 | 104,955 | - | 19,566 | 200 | 61,219 | 108,304 | - | - | 121,707 | 10,223 | - | 1,110,977 |
| 50 West Homer Elem | 1,078,718 | 320,729 | 153,274 | 51,985 | 52,522 | 117,505 | 74,007 | - | - | 278,475 | 4,143 | - | 2,131,358 |
| 70 Board of Education | - | - | - | - | - | - | - | 317,712 | - | - | - | - | 317,712 |
| 71 Office of Superintendent | - | - | - | - | - | - | - | 349,525 | - | - | - | - | 349,525 |
| 72 Asst Supt Admin Services | - | - | - | - | - | - | - | - | 652,102 | 283,573 | - | - | 935,675 |
| 73 Asst Supt Instruction | 158,903 | - | - | - | - | - | - | 238,561 | - | - | 28,395 | - | 425,859 |
| 74 Fiscal Services | - | - | - | - | - | - | - | - | 821,282 | - | - | - | 821,282 |
| 75 Planning & Operations | - | - | - | - | - | - | - | - | 211,175 | - | 10,883 | - | 222,058 |
| 76 Purchasing & Warehouse | - | - | - | - | - | - | - | - | 535,967 | 101,450 | - | - | 637,417 |
| 77 Human Resources | - | - | - | - | - | - | - | - | 882,354 | 339,484 | - | - | 1,221,838 |
| 78 Information Services | 850,812 | - | - | - | - | - | - | - | 942,440 | - | - | - | 1,793,252 |
| 79 E-Rate & Technology | 440,000 | - | - | - | - | - | 103,320 | - | 93,000 | - | - | - | 636,320 |
| 80 Connections | 3,534,448 | - | - | - | 56,154 | - | - | - | - | 13,099 | 1,990 | - | 3,605,691 |
| 81 Special Services | 22,612 | 988,859 | 1,082,804 | - | - | - | - | - | - | - | - | - | 2,094,275 |
| 82 Interest Based Bargaining | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 Districtwide Services | 15,305,742 | 1,694,500 | 633,676 | 513,154 | 267,052 | 889,080 | 252,416 | 82,775 | 709,562 | 7,229,702 | 314,834 | 621,031 | 28,513,524 |
| 84 Curriculum/Assessment | 1,560,652 | - | - | - | 762,339 | - | - | - | - | - | - | - | 2,322,991 |
| 87 Nursing Services | - | - | - | 202,955 | - | - | - | - | - | - | - | - | 202,955 |
| 92 Grants Instruction | 519,435 | - | - | 193,997 | 182,832 | - | - | - | - | - | - | - | 896,264 |
| 96 Unallocated | - | - | - | - | - | - | - | - | 92,444 | 1,268,975 | - | - | 1,361,419 |
| Total | \$ 59,335,432 | \$ 12,656,362 | \$ 4,426,259 | \$ 3,538,947 | \$ 2,411,036 | \$ 5,430,301 | \$ 3,716,377 | \$ 988,573 | \$ 5,241,229 | \$ 20,175,333 | \$ 1,668,376 | \$ 621,031 | \$ 120,209,256 |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 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 | |
| Location | Certified Salaries | Non-Certified Salaries | Employee Benefits | Pro-Tech Services | Staff Travel | Student Travel | Utility Services | Purchased Services | Supplies & Materials | Other Expenses | Equipment | Total | |
| 65 | Aurora Borealis Charter | \$ 750,562 | \$ 63,717 | \$ 271,097 | \$ 8,000 | \$ 3,000 | \$ 10,000 | \$ - | \$ 10,000 | \$ 52,300 | \$ 236,483 | \$ - | 1,405,159 |
| 31 | Chapman Elem. | 323,918 | 2,310 | 99,855 | - | - | - | - | 3,071 | 6,836 | - | - | 435,990 |
| 80 | Connections | 751,045 | 300,868 | 418,470 | 2,000 | 4,000 | - | 48,469 | 145,716 | 1,250,200 | 1,680 | 612,000 | 3,534,448 |
| 32 | Cooper Landing Elem. | 56,363 | 330 | 18,738 | - | - | - | - | 279 | 859 | - | - | 76,569 |
| 68 | Fireweed Academy | 219,024 | 22,015 | 92,250 | - | - | - | - | 100 | 5,950 | 195,541 | - | 534,880 |
| 66 | Homer Flex | 175,231 | 1,073 | 54,488 | - | 100 | - | - | 1,625 | 5,988 | - | - | 238,505 |
| 06 | Homer High | 1,091,218 | 98,788 | 407,465 | - | - | - | - | 20,490 | 38,786 | 397 | - | 1,657,144 |
| 13 | Homer Middle | 501,285 | 2,520 | 152,021 | - | - | - | - | 6,755 | 10,314 | - | - | 672,895 |
| 35 | Hope Elem./High | 66,912 | 330 | 20,280 | - | - | - | - | 345 | 1,043 | 113 | - | 89,023 |
| 56 | Kachemak Selo Elem./High | 318,320 | 76,306 | 147,586 | - | 14,000 | - | - | 2,425 | 8,978 | - | - | 567,615 |
| 63 | Kaleidoscope Charter | 737,634 | 62,526 | 270,475 | 24,000 | 3,500 | - | - | 12,000 | 36,800 | 512,742 | 14,500 | 1,674,177 |
| 48 | K-Beach Elem. | 1,396,278 | 8,910 | 440,363 | 996 | - | - | - | 13,711 | 28,596 | 225 | - | 1,889,079 |
| 67 | Kenai Alternative | 256,773 | 1,733 | 87,412 | - | - | - | - | 2,333 | 12,291 | - | - | 360,542 |
| 07 | Kenai Central High | 1,495,786 | 54,725 | 484,648 | - | - | - | - | 23,070 | 47,728 | 1,976 | - | 2,107,933 |
| 11 | Kenai Middle | 1,041,922 | 4,656 | 309,781 | - | - | - | - | 9,982 | 23,119 | - | - | 1,389,460 |
| 15 | Kenai Youth Facility | 72,254 | 360 | 21,062 | - | - | - | - | 243 | 1,480 | - | - | 95,399 |
| 47 | McNeil Canyon Elem. | 431,253 | 2,640 | 126,041 | - | - | - | - | 2,649 | 7,390 | - | - | 569,973 |
| 37 | Moose Pass Elem. | 66,612 | 495 | 25,487 | - | - | - | - | 1,098 | 2,540 | - | - | 96,232 |
| 51 | Mountain View Elem. | 1,353,718 | 9,570 | 402,650 | - | - | - | - | 9,288 | 19,187 | - | - | 1,794,413 |
| 34 | Nanwalek Elem./High | 207,306 | 1,568 | 72,308 | - | 1,980 | - | - | 3,653 | 7,303 | 900 | - | 295,018 |
| 10 | Nikiski Mid./Sr. | 1,008,881 | 5,400 | 320,718 | - | - | - | - | 12,759 | 27,220 | - | - | 1,374,978 |
| 52 | Nikiski North Star Elem. | 1,233,916 | 8,415 | 379,884 | - | - | - | - | 8,845 | 25,940 | 395 | - | 1,657,395 |
| 38 | Nikolaevsk Elem./High | 215,646 | 33,043 | 81,861 | - | - | - | - | 1,475 | 4,990 | - | - | 337,015 |
| 02 | Ninilchik Elem./High | 542,317 | 44,748 | 201,983 | - | - | - | - | 5,054 | 14,230 | 426 | - | 808,758 |
| 33 | Paul Banks Elem. | 693,372 | 5,775 | 222,126 | - | - | - | - | 5,079 | 12,670 | 1,000 | - | 940,022 |
| 16 | Peninsula Optional | 116,450 | 720 | 38,022 | - | - | - | - | 4,708 | 4,270 | - | - | 164,170 |
| 40 | Port Graham Elem./High | 80,772 | 495 | 27,557 | - | 1,600 | - | - | 2,507 | 1,862 | 100 | - | 114,893 |
| 49 | Razdolna Elem./High | 141,799 | 24,043 | 62,368 | - | - | - | - | 1,191 | 4,761 | - | - | 234,162 |
| 46 | Redoubt Elem. | 1,077,462 | 7,260 | 336,011 | - | - | - | - | 11,121 | 23,637 | - | - | 1,455,491 |
| 42 | Seward Elem. | 784,703 | 6,848 | 261,734 | - | - | - | - | 8,876 | 13,755 | - | - | 1,075,916 |
| 08 | Seward High | 431,743 | 62,156 | 170,050 | - | - | 500 | - | 7,819 | 13,218 | - | - | 685,486 |
| 14 | Seward Middle | 342,409 | 1,320 | 107,793 | - | - | - | - | 2,904 | 6,936 | 200 | - | 461,562 |
| 05 | Skyview High | 1,175,087 | 48,168 | 394,224 | - | - | - | - | 17,181 | 42,997 | 533 | - | 1,678,190 |
| 43 | Soldotna Elem. | 761,233 | 5,775 | 232,041 | - | - | - | - | 7,830 | 13,540 | 195 | - | 1,020,614 |
| 09 | Soldotna High | 1,545,883 | 54,845 | 495,118 | - | 750 | - | - | 18,271 | 50,189 | 425 | - | 2,165,481 |
| 12 | Soldotna Middle | 1,311,196 | 7,704 | 406,917 | - | - | - | - | 13,028 | 32,975 | - | - | 1,771,820 |
| 64 | Soldotna Montessori Charter | 581,306 | 135,688 | 285,049 | 20,000 | 20,000 | - | - | 1,000 | 151,546 | 65,645 | - | 1,260,234 |
| 04 | Spring Creek | 176,044 | 1,080 | 57,234 | - | - | - | - | 1,388 | 4,955 | - | - | 240,701 |
| 44 | Sterling Elem. | 489,656 | 3,630 | 155,589 | - | - | - | - | 6,288 | 9,628 | - | - | 664,791 |
| 03 | Susan B English | 159,648 | 43,836 | 78,041 | - | 1,000 | - | - | 3,979 | 5,381 | 925 | - | 292,810 |
| 01 | Tebughna School | 108,427 | 825 | 36,851 | - | 4,500 | - | - | 1,201 | 2,871 | - | - | 154,675 |
| 45 | Tustumena Elem. | 503,382 | 3,135 | 152,336 | - | - | - | - | 3,451 | 7,833 | - | - | 670,137 |
| 53 | Voznesenka Elem./High | 397,835 | 91,811 | 180,795 | - | - | - | - | 2,819 | 11,543 | - | - | 684,803 |
| 50 | West Homer Elem. | 796,401 | 6,105 | 252,933 | - | - | - | - | 8,304 | 14,725 | 250 | - | 1,078,718 |
| 73 | Asst. Superint. Instruct. | 1,672 | 2,520 | 439 | 3,900 | 3,000 | - | 66,000 | 38,326 | 3,064 | 105,982 | - | 224,903 |
| 78 | Information Services | - | 327,589 | 139,164 | - | 12,000 | - | - | 369,059 | - | - | 3,000 | 850,812 |
| 79 | E- Rate & Technology | - | - | - | - | - | - | - | 127,800 | 42,700 | - | 203,500 | 374,000 |
| 81 | Special Services | 4,803 | - | 381 | 500 | 8,100 | 1,500 | - | 1,328 | 4,500 | 1,500 | - | 22,612 |
| 82 | Interest Based Bargaining | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 | Districtwide Service | 3,890,384 | 160,841 | 11,104,346 | - | 100,000 | - | - | - | 10,700 | 39,471 | - | 15,305,742 |
| 84 | Curriculum/Assessment | 419,660 | 2,520 | 134,803 | 50,048 | 7,500 | - | 60 | 53,650 | 868,211 | 24,200 | - | 1,560,652 |
| 92 | Federal Programs - Grants | 82,121 | 240,403 | 177,694 | - | 10,800 | - | 1,545 | 210 | 6,462 | 200 | - | 519,435 |
| 96 | Unallocated | - | - | - | - | - | - | - | - | - | - | - | - |
| | | <u>\$ 30,387,622</u> | <u>\$ 2,052,138</u> | <u>\$ 20,416,539</u> | <u>\$ 109,444</u> | <u>\$ 195,830</u> | <u>\$ 12,000</u> | <u>\$ 116,074</u> | <u>\$ 1,016,284</u> | <u>\$ 3,004,997</u> | <u>\$ 1,191,504</u> | <u>\$ 833,000</u> | <u>\$ 59,335,432</u> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 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 | 5100 | |
|--------------------------------|---------------------|---------------------|---------------------|------------------|------------------|------------------|-----------------|------------------|-------------------|------------------|----------------------|
| | Certified | Non-Certified | Employee | Pro-Tech | Staff | Student | Purchased | Supplies | Other | | |
| Location | Salaries | Salaries | Benefits | Services | Travel | Travel | Services | & Materials | Expenses | Equipment | Total |
| 31 Chapman Elem. | \$ 53,049 | \$ - | \$ 18,250 | \$ - | \$ - | \$ - | \$ - | \$ 565 | \$ - | \$ - | 71,864 |
| 66 Homer Flex | 22,786 | 13,082 | 17,092 | - | - | - | - | 100 | - | - | 53,060 |
| 06 Homer High | 327,759 | 104,321 | 178,901 | - | - | - | - | 2,956 | - | - | 613,937 |
| 13 Homer Middle | 110,660 | 45,949 | 69,296 | - | - | - | - | 1,600 | - | - | 227,505 |
| 35 Hope Elem./High | - | - | - | - | - | - | - | - | - | - | - |
| 56 Kachemak Selo Elem./High | 14,177 | - | 4,698 | - | - | - | - | 300 | - | - | 19,175 |
| 63 Kaleidoscope Charter | - | - | - | - | - | - | - | 400 | - | - | 400 |
| 48 K-Beach Elem. | 166,610 | 284,040 | 217,060 | - | - | - | - | 2,300 | - | - | 670,010 |
| 67 Kenai Alternative | 28,017 | - | 9,343 | - | - | - | - | 100 | - | - | 37,460 |
| 07 Kenai Central High | 356,806 | 24,628 | 131,695 | - | - | - | - | 2,325 | - | - | 515,454 |
| 11 Kenai Middle | 191,138 | 52,921 | 93,662 | - | - | - | - | 2,453 | - | - | 340,174 |
| 15 Kenai Youth Facility | - | - | - | - | 1,000 | - | - | - | - | - | 1,000 |
| 47 McNeil Canyon Elem. | 77,244 | 9,762 | 27,951 | - | - | - | - | 500 | - | - | 115,457 |
| 37 Moose Pass Elem. | - | 16,423 | 10,146 | - | - | - | - | 50 | - | - | 26,619 |
| 51 Mountain View Elem. | 303,024 | 143,654 | 194,662 | - | - | - | - | 3,700 | - | - | 645,040 |
| 34 Nanwalek Elem./High | 34,179 | 26,626 | 30,039 | - | - | - | - | 450 | - | - | 91,294 |
| 10 Nikiski Mid./Sr. | 258,172 | 49,318 | 123,243 | - | - | - | - | 4,200 | - | - | 434,933 |
| 52 Nikiski North Star Elem. | 229,940 | 125,193 | 159,037 | - | - | - | - | 2,800 | - | - | 516,970 |
| 38 Nikolaevsk Elem./High | 34,179 | - | 12,870 | - | - | - | - | 250 | - | - | 47,299 |
| 02 Ninilchik Elem./High | 108,073 | 10,341 | 41,228 | - | - | - | - | 850 | - | - | 160,492 |
| 33 Paul Banks Elem. | 187,299 | 78,649 | 109,998 | - | - | - | - | 900 | - | - | 376,846 |
| 40 Port Graham Elem./High | - | 22,737 | 15,993 | - | - | - | - | 250 | - | - | 38,980 |
| 49 Razdolna Elem./High | 13,635 | - | 4,618 | - | - | - | - | 100 | - | - | 18,353 |
| 46 Redoubt Elem. | 146,269 | 99,270 | 111,518 | - | - | - | - | 1,400 | - | - | 358,457 |
| 42 Seward Elem. | 219,344 | 107,834 | 143,709 | - | - | - | 99 | 3,000 | - | - | 473,986 |
| 08 Seward High | 163,709 | 33,760 | 79,303 | - | - | - | - | 2,444 | - | - | 279,216 |
| 14 Seward Middle | 62,360 | 40,237 | 45,454 | - | - | - | - | 200 | - | - | 148,251 |
| 05 Skyview High | 202,426 | 54,020 | 106,145 | - | - | - | - | 1,500 | - | - | 364,091 |
| 43 Soldotna Elem. | 246,056 | 149,637 | 173,715 | - | - | - | - | 2,000 | - | - | 571,408 |
| 09 Soldotna High | 370,819 | 309,987 | 335,253 | - | - | - | - | 2,400 | - | - | 1,018,459 |
| 12 Soldotna Middle | 481,333 | 76,307 | 204,748 | - | - | - | - | 4,200 | - | - | 766,588 |
| 64 Soldotna Montessori Charter | 23,535 | - | 8,689 | - | - | - | - | 100 | - | - | 32,324 |
| 04 Spring Creek | - | - | - | - | 3,088 | - | - | - | - | - | 3,088 |
| 44 Sterling Elem. | 56,033 | 29,881 | 36,840 | - | - | - | - | 500 | - | - | 123,254 |
| 03 Susan B English | 38,666 | 23,663 | 29,796 | - | - | - | - | 650 | - | - | 92,775 |
| 01 Tebughna School | 20,245 | - | 8,209 | - | - | - | - | 100 | - | - | 28,554 |
| 45 Tustumena Elem. | 154,488 | 39,797 | 68,661 | - | - | - | - | 1,600 | - | - | 264,546 |
| 53 Voznesenka Elem./High | 42,530 | 29,881 | 32,244 | - | - | - | - | 300 | - | - | 104,955 |
| 50 West Homer Elem. | 177,161 | 51,254 | 91,114 | - | - | - | - | 1,200 | - | - | 320,729 |
| 81 Special Services | 376,591 | 124,013 | 203,261 | 14,843 | 61,861 | 13,000 | 2,811 | 42,366 | 140,113 | 10,000 | 988,859 |
| 83 Districtwide Service | - | - | 1,694,500 | - | - | - | - | - | - | - | 1,694,500 |
| | <u>\$ 5,298,312</u> | <u>\$ 2,177,185</u> | <u>\$ 4,842,941</u> | <u>\$ 14,843</u> | <u>\$ 65,949</u> | <u>\$ 13,000</u> | <u>\$ 2,910</u> | <u>\$ 91,109</u> | <u>\$ 140,113</u> | <u>\$ 10,000</u> | <u>\$ 12,656,362</u> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 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 | | |
| Location | Salaries | Salaries | Benefits | Services | Travel | Services | Services | & Materials | Expenses | Equipment | Total |
| 31 Chapman Elem. | \$ 66,582 | \$ - | \$ 20,228 | \$ - | \$ - | \$ - | \$ - | \$ 200 | \$ - | \$ - | 87,010 |
| 06 Homer High | | | | | | | | 385 | | | 385 |
| 13 Homer Middle | 53,200 | - | 18,273 | - | - | - | - | 970 | - | - | 72,443 |
| 48 K-Beach Elem. | 48,304 | - | 17,557 | - | - | - | - | 200 | - | - | 66,061 |
| 07 Kenai Central High | 63,507 | - | 19,779 | - | - | - | - | 200 | - | - | 83,486 |
| 11 Kenai Middle | 42,362 | - | 15,639 | - | - | - | - | 440 | - | - | 58,441 |
| 47 McNeil Canyon Elem. | 72,943 | - | 21,158 | - | - | - | - | 430 | - | - | 94,531 |
| 51 Mountain View Elem. | 215,209 | 52,470 | 107,792 | - | - | - | - | 2,880 | - | - | 378,351 |
| 10 Nikiski Mid./Sr. | - | 28,590 | 17,889 | - | - | - | - | 470 | - | - | 46,949 |
| 52 Nikiski North Star Elem. | 131,785 | - | 40,255 | - | - | - | - | 1,380 | - | - | 173,420 |
| 02 Ninilchik | 51,555 | - | 18,033 | - | - | - | - | 520 | - | - | 70,108 |
| 33 Paul Banks Elem. | 224,362 | - | 64,279 | - | - | - | - | 600 | - | - | 289,241 |
| 46 Redoubt Elem. | 127,426 | - | 39,618 | - | - | - | - | 960 | - | - | 168,004 |
| 42 Seward Elem. | 215,717 | - | 63,018 | - | - | - | - | 1,395 | - | - | 280,130 |
| 08 Seward High | - | - | - | - | - | - | - | 545 | - | - | 545 |
| 05 Skyview High | 81,578 | - | 22,419 | - | - | - | - | 275 | - | - | 104,272 |
| 43 Soldotna Elem. | 110,579 | 66,494 | 75,750 | - | - | - | - | 875 | - | - | 253,698 |
| 09 Soldotna High | - | 27,915 | 17,684 | - | - | - | - | - | - | - | 45,599 |
| 12 Soldotna Middle | 85,769 | - | 29,332 | - | - | - | - | 780 | - | - | 115,881 |
| 44 Sterling Elem. | 126,778 | - | 39,522 | - | - | - | - | 1,130 | - | - | 167,430 |
| 45 Tustumena Elem. | - | - | - | - | - | - | - | 520 | - | - | 520 |
| 50 West Homer Elem. | 115,062 | - | 37,812 | - | - | - | - | 400 | - | - | 153,274 |
| 81 Special Services | 341,810 | 89,266 | 149,541 | 367,786 | 89,135 | 5,345 | 5,595 | 24,159 | 5,167 | 5,000 | 1,082,804 |
| 83 Districtwide Service | - | - | 633,676 | - | - | - | - | - | - | - | 633,676 |
| | <u>\$ 2,174,528</u> | <u>\$ 264,735</u> | <u>\$ 1,469,254</u> | <u>\$ 367,786</u> | <u>\$ 89,135</u> | <u>\$ 5,345</u> | <u>\$ 5,595</u> | <u>\$ 39,714</u> | <u>\$ 5,167</u> | <u>\$ 5,000</u> | <u>\$ 4,426,259</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 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 | | |
| Location | Salaries | Salaries | Benefits | Services | Travel | Services | Services | & Materials | Expenses | Equipment | Total |
| 65 Aurora Borealis Charter | \$ - | \$ 33,476 | \$ 19,301 | \$ - | \$ - | \$ - | \$ - | \$ 300 | \$ - | \$ - | \$ 53,077 |
| 31 Chapman Elem. | - | 14,955 | 7,597 | - | - | - | - | 300 | - | - | 22,852 |
| 32 Cooper Landing Elem. | - | 1,240 | 581 | - | - | - | - | 26 | - | - | 1,847 |
| 68 Fireweed Academy | - | 20,637 | 9,349 | - | - | - | - | - | - | - | 29,986 |
| 66 Homer Flex | - | 1,476 | 856 | - | - | - | - | 100 | - | - | 2,432 |
| 06 Homer High | 111,059 | 49,570 | 61,731 | - | - | - | 1,085 | 1,044 | 673 | - | 225,162 |
| 13 Homer Middle | 77,244 | 33,696 | 40,275 | - | - | - | - | 600 | - | - | 151,815 |
| 35 Hope Elem./High | - | 1,252 | 687 | - | - | - | - | - | - | - | 1,939 |
| 56 Kachemak Selo Elem./High | - | 9,155 | 4,820 | - | - | - | - | 200 | - | - | 14,175 |
| 63 Kaleidoscope Charter | - | 23,326 | 16,089 | - | - | - | - | 500 | - | - | 39,915 |
| 48 K-Beach Elem. | - | 37,940 | 20,492 | - | - | - | 125 | 500 | - | - | 59,057 |
| 67 Kenai Alternative | - | 9,045 | 4,581 | - | - | - | - | - | - | - | 13,626 |
| 07 Kenai Central High | 113,773 | 63,763 | 69,213 | - | - | - | 1,350 | 1,020 | - | - | 249,119 |
| 11 Kenai Middle | 71,389 | 54,115 | 49,647 | - | - | - | - | 1,184 | - | - | 176,335 |
| 47 McNeil Canyon Elem. | - | 10,219 | 5,653 | - | - | - | - | 300 | - | - | 16,172 |
| 37 Moose Pass Elem. | - | 1,725 | 1,034 | - | - | - | - | 50 | - | - | 2,809 |
| 51 Mountain View Elem. | - | 51,322 | 25,768 | - | - | - | - | 1,100 | - | - | 78,190 |
| 34 Nanwalek Elem./High | - | 4,731 | 2,762 | - | - | - | - | - | - | - | 7,493 |
| 10 Nikiski Mid./Sr. | 74,349 | 45,448 | 47,458 | - | - | - | 1,700 | 1,103 | - | - | 170,058 |
| 52 Nikiski North Star Elem. | - | 31,137 | 18,432 | - | - | - | - | 400 | - | - | 49,969 |
| 38 Nikolaevsk Elem./High | - | 6,343 | 3,456 | - | - | - | 500 | 300 | - | - | 10,599 |
| 02 Ninilchik Elem./High | - | 14,955 | 7,597 | - | - | - | - | 1,030 | - | - | 23,582 |
| 33 Paul Banks Elem. | - | 39,480 | 20,957 | - | - | - | - | 500 | - | - | 60,937 |
| 16 Peninsula Optional | - | - | - | - | - | - | - | 200 | - | - | 200 |
| 40 Port Graham Elem./High | - | 1,562 | 781 | - | - | - | - | 100 | - | - | 2,443 |
| 49 Razzdolna Elem./High | - | 3,563 | 1,897 | - | - | - | - | 100 | - | - | 5,560 |
| 46 Redoubt Elem. | - | 45,202 | 22,688 | - | - | - | - | 500 | - | - | 68,390 |
| 42 Seward Elem. | - | 34,199 | 17,823 | - | - | - | - | 500 | - | - | 52,522 |
| 08 Seward High | 42,865 | 8,623 | 16,684 | - | - | - | 802 | 1,700 | - | - | 70,674 |
| 14 Seward Middle | - | 5,910 | 3,838 | - | - | - | 600 | 200 | - | - | 10,548 |
| 05 Skyview High | 113,488 | 64,290 | 67,769 | - | - | - | 950 | 1,000 | - | - | 247,497 |
| 43 Soldotna Elem. | - | 26,863 | 13,863 | - | - | - | - | 700 | - | - | 41,426 |
| 09 Soldotna High | 109,103 | 63,706 | 66,953 | - | - | - | 1,338 | 1,500 | - | - | 242,600 |
| 12 Soldotna Middle | 114,814 | 69,601 | 72,951 | - | - | - | - | 1,150 | - | - | 258,516 |
| 64 Soldotna Montessori Charter | - | 15,248 | 7,861 | - | - | - | - | 1,000 | - | - | 24,109 |
| 44 Sterling Elem. | - | 21,132 | 10,489 | - | - | - | - | 510 | - | - | 32,131 |
| 03 Susan B English | - | 4,719 | 2,657 | - | - | - | - | 120 | - | - | 7,496 |
| 01 Tebughna School | - | 3,303 | 1,819 | - | - | - | - | 200 | - | - | 5,322 |
| 45 Tustumena Elem. | - | 17,447 | 8,863 | - | - | - | - | 400 | - | - | 26,710 |
| 53 Voznesenka Elem./High | - | 12,707 | 6,609 | - | - | - | - | 250 | - | - | 19,566 |
| 50 West Homer Elem. | - | 34,339 | 17,046 | - | - | - | - | 600 | - | - | 51,985 |
| 83 Districtwide Service | - | - | 513,154 | - | - | - | - | - | - | - | 513,154 |
| 87 Nursing Services | - | 99,755 | 55,049 | 3,920 | 24,462 | 2,227 | 6,527 | 5,910 | 5,105 | - | 202,955 |
| 92 Federal Programs - Grants | 100,807 | 31,985 | 50,355 | - | 9,000 | 550 | - | 1,300 | - | - | 193,997 |
| | <u>\$ 928,891</u> | <u>\$ 1,123,160</u> | <u>\$ 1,397,485</u> | <u>\$ 3,920</u> | <u>\$ 33,462</u> | <u>\$ 2,777</u> | <u>\$ 14,977</u> | <u>\$ 28,497</u> | <u>\$ 5,778</u> | <u>\$ -</u> | <u>\$ 3,538,947</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 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 | |
|------------------------------|-------------------|-------------------|-------------------|-----------------|------------------|---------------|-----------------|-------------------|-------------------|-----------------|-------------|---------------------|
| Location | Certified | Non-Certified | Employee | Pro-Tech | Staff | Student | Utility | Purchased | Supplies | Other | Equipment | Total |
| | Salaries | Salaries | Benefits | Services | Travel | Travel | Services | Services | & Materials | Expenses | | |
| 31 Chapman Elem. | \$ - | \$ 8,864 | \$ 6,619 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 800 | \$ - | \$ - | \$ 16,283 |
| 80 Connections | - | 29,368 | 19,241 | - | 1,000 | - | 2,778 | 3,119 | - | 648 | - | 56,154 |
| 32 Cooper Landing Elem. | - | - | - | - | - | - | - | - | - | - | - | - |
| 06 Homer High | 25,778 | 10,542 | 16,763 | - | - | - | - | 1,500 | 7,840 | - | - | 62,423 |
| 13 Homer Middle | - | 10,642 | 7,777 | - | - | - | - | - | 2,000 | - | - | 20,419 |
| 63 Kaleidoscope Charter | 54,541 | 9,432 | 29,315 | - | - | - | - | - | 10,200 | - | - | 103,488 |
| 48 K-Beach Elem. | 38,622 | 10,945 | 18,762 | - | - | - | - | 187 | 3,583 | - | - | 72,099 |
| 07 Kenai Central High | 33,291 | 9,450 | 17,531 | - | - | - | - | 750 | 9,100 | - | - | 70,122 |
| 11 Kenai Middle | 33,291 | 9,450 | 17,531 | - | - | - | - | - | 5,004 | - | - | 65,276 |
| 47 McNeil Canyon Elem. | - | 11,368 | 7,375 | - | - | - | - | 150 | 1,200 | - | - | 20,093 |
| 51 Mountain View Elem. | 26,525 | 8,480 | 16,251 | - | - | - | - | - | 2,100 | - | - | 53,356 |
| 10 Nikiski Mid./Sr. | 25,926 | 10,542 | 16,785 | - | - | - | - | - | 7,550 | - | - | 60,803 |
| 52 Nikiski North Star Elem. | 38,622 | 10,727 | 18,695 | - | - | - | - | 150 | 2,500 | - | - | 70,694 |
| 38 Nikolaevsk Elem./High | - | - | - | - | - | - | - | 225 | 800 | - | - | 1,025 |
| 02 Ninilchik Elem./High | - | - | - | - | - | - | - | - | 1,000 | - | - | 1,000 |
| 33 Paul Banks Elem. | - | 10,336 | 7,062 | - | - | - | - | - | 500 | - | - | 17,898 |
| 49 Razdolna Elem./High | - | - | - | - | - | - | - | - | 500 | - | - | 500 |
| 46 Redoubt Elem. | 25,029 | 12,057 | 17,112 | - | - | - | - | - | 3,283 | - | - | 57,481 |
| 42 Seward Elem. | - | 9,037 | 6,670 | - | - | - | - | - | 3,000 | - | - | 18,707 |
| 08 Seward High | 25,778 | 10,541 | 16,763 | - | - | - | - | 247 | 5,853 | - | - | 59,182 |
| 14 Seward Middle | - | - | - | - | - | - | - | 300 | 2,000 | - | - | 2,300 |
| 05 Skyview High | 35,422 | 10,343 | 18,111 | - | - | - | - | 400 | 3,100 | - | - | 67,376 |
| 43 Soldotna Elem. | - | 9,570 | 6,832 | - | - | - | - | 1,000 | 3,000 | - | - | 20,402 |
| 09 Soldotna High | 31,898 | 13,525 | 18,560 | - | - | - | - | 1,000 | 9,100 | - | - | 74,083 |
| 12 Soldotna Middle | 38,622 | 10,945 | 18,762 | - | - | - | - | 200 | 6,900 | - | - | 75,429 |
| 64 Soldotna Montessori | - | 23,618 | 18,590 | - | - | - | - | - | - | - | - | 42,208 |
| 44 Sterling Elem. | - | 9,570 | 6,832 | - | - | - | - | - | 1,500 | - | - | 17,902 |
| 03 Susan B English | - | - | - | - | - | - | - | - | 500 | - | - | 500 |
| 45 Tustumena Elem. | - | 9,814 | 6,906 | - | - | - | - | - | 2,168 | - | - | 18,888 |
| 53 Voznesenka Elem./High | - | - | - | - | - | - | - | - | 200 | - | - | 200 |
| 50 West Homer Elem. | 25,029 | 8,867 | 15,526 | - | - | - | - | - | 3,100 | - | - | 52,522 |
| 83 Districtwide Service | 2,500 | - | 264,552 | - | - | - | - | - | - | - | - | 267,052 |
| 84 Curriculum/Assessment | 248,697 | 179,693 | 136,551 | 2,300 | 23,669 | - | 5,063 | 99,307 | 64,254 | 2,805 | - | 762,339 |
| 92 Federal Programs - Grants | 106,561 | 20,469 | 37,327 | - | 7,000 | 500 | 2,060 | 7,515 | 1,400 | - | - | 182,832 |
| | <u>\$ 816,132</u> | <u>\$ 478,195</u> | <u>\$ 788,801</u> | <u>\$ 2,300</u> | <u>\$ 31,669</u> | <u>\$ 500</u> | <u>\$ 9,901</u> | <u>\$ 116,050</u> | <u>\$ 164,035</u> | <u>\$ 3,453</u> | <u>\$ -</u> | <u>\$ 2,411,036</u> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4400 School Administration

| Location | 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 | 5100 Equipment | Total |
|--------------------------------|-------------------------------|-----------------------------------|------------------------------|------------------------------|-------------------------|-----------------------------|---------------------------------|---------------------------|-------------------|---------------------|
| 65 Aurora Borealis Charter | \$ 60,000 | \$ - | \$ 4,770 | \$ - | \$ 1,000 | \$ 500 | \$ - | \$ - | \$ - | \$ 66,270 |
| 31 Chapman Elem. | 45,992 | 180 | 11,960 | 400 | 975 | - | 100 | 680 | - | 60,287 |
| 32 Cooper Landing Elem. | 18,545 | 72 | 4,808 | - | 390 | - | 40 | 136 | - | 23,991 |
| 68 Fireweed Academy | - | - | - | - | 500 | - | - | - | - | 500 |
| 66 Homer Flex | 85,801 | 360 | 23,030 | - | 545 | - | 200 | 680 | - | 110,616 |
| 06 Homer High | 195,394 | 720 | 49,530 | - | 1,768 | - | 2,367 | 1,360 | - | 251,139 |
| 13 Homer Middle | 89,583 | 360 | 23,585 | - | 1,050 | - | 200 | 680 | - | 115,458 |
| 35 Hope Elem./High | 18,787 | 72 | 4,843 | - | 924 | - | 40 | 136 | - | 24,802 |
| 56 Kachemak Selo Elem./High | 44,609 | 180 | 11,760 | - | - | - | 100 | 680 | - | 57,329 |
| 63 Kaleidoscope Charter | 61,350 | - | 4,877 | - | - | - | 500 | 580 | 4,250 | 71,557 |
| 48 K-Beach Elem. | 89,090 | 360 | 23,519 | - | 566 | - | 200 | 759 | - | 114,494 |
| 67 Kenai Alternative | 84,522 | 360 | 22,842 | - | 562 | - | 200 | 680 | - | 109,166 |
| 07 Kenai Central High | 193,141 | 720 | 49,202 | - | 1,725 | - | 400 | 1,360 | - | 246,548 |
| 11 Kenai Middle | 162,250 | 540 | 39,439 | - | 500 | - | 300 | 1,360 | - | 204,389 |
| 47 McNeil Canyon Elem. | 46,704 | 180 | 12,071 | - | 914 | - | 100 | 680 | - | 60,649 |
| 37 Moose Pass Elem. | 18,075 | 72 | 4,741 | - | 975 | - | 40 | - | - | 23,903 |
| 51 Mountain View Elem. | 93,520 | 360 | 24,152 | - | 425 | - | 200 | 680 | - | 119,337 |
| 34 Nanwalek Elem./High | 40,657 | 180 | 11,185 | - | 2,520 | - | 100 | 680 | - | 55,322 |
| 10 Nikiski Mid./Sr. | 187,804 | 720 | 48,423 | - | 2,450 | - | 741 | 1,360 | - | 241,498 |
| 52 Nikiski North Star Elem. | 94,292 | 360 | 24,268 | - | 700 | - | 200 | 680 | - | 120,500 |
| 38 Nikolaevsk Elem./High | 40,281 | 180 | 11,128 | - | 1,500 | - | 100 | 680 | - | 53,869 |
| 02 Ninilichik Elem./High | 95,027 | 360 | 24,380 | - | 680 | - | 200 | 680 | - | 121,327 |
| 33 Paul Banks Elem. | 91,678 | 360 | 23,887 | - | 1,000 | - | 200 | 680 | - | 117,805 |
| 16 Peninsula Optional | 85,076 | 360 | 22,926 | - | 645 | - | 200 | 680 | - | 109,887 |
| 40 Port Graham Elem./High | 39,319 | 180 | 10,991 | 250 | 808 | - | 100 | 680 | - | 52,328 |
| 49 Razdolna Elem./High | 39,492 | 180 | 11,015 | - | 652 | - | 100 | 680 | - | 52,119 |
| 46 Redoubt Elem. | 95,028 | 360 | 24,376 | - | 500 | - | 710 | 680 | - | 121,654 |
| 42 Seward Elem. | 97,707 | 360 | 24,768 | - | 1,325 | - | 200 | 680 | - | 125,040 |
| 08 Seward High | 98,085 | 360 | 24,823 | - | 1,001 | - | 200 | 680 | - | 125,149 |
| 14 Seward Middle | 39,838 | 180 | 11,064 | - | 450 | - | 100 | 680 | - | 52,312 |
| 05 Skyview High | 187,584 | 720 | 48,391 | - | 2,200 | - | 900 | 1,360 | - | 241,155 |
| 43 Soldotna Elem. | 97,374 | 360 | 24,723 | - | 496 | - | 200 | 680 | - | 123,833 |
| 09 Soldotna High | 195,648 | 720 | 49,569 | - | 1,585 | - | 400 | 1,360 | - | 249,282 |
| 12 Soldotna Middle | 177,101 | 720 | 46,861 | - | 375 | - | 400 | 1,360 | - | 226,817 |
| 64 Soldotna Montessori Charter | 65,000 | - | 5,168 | - | - | - | - | 500 | - | 70,668 |
| 04 Spring Creek | 89,612 | 360 | 23,589 | - | 1,129 | - | 200 | 680 | - | 115,570 |
| 44 Sterling Elem. | 91,920 | 360 | 23,926 | - | 100 | - | 200 | 544 | - | 117,050 |
| 03 Susan B English | 39,838 | 180 | 11,064 | - | 2,000 | - | 100 | 680 | - | 53,862 |
| 01 Tebughna School | 43,941 | 180 | 11,663 | - | 2,500 | - | 100 | 680 | - | 59,064 |
| 45 Tustumena Elem. | 75,096 | 288 | 19,363 | - | 500 | - | 160 | 544 | - | 95,951 |
| 53 Voznesenka Elem./High | 47,127 | 180 | 12,132 | - | 1,000 | - | 100 | 680 | - | 61,219 |
| 50 West Homer Elem. | 91,678 | 360 | 23,887 | - | 700 | - | 200 | 680 | - | 117,505 |
| 83 Districtwide Service | - | - | 889,080 | - | - | - | - | - | - | 889,080 |
| 96 Unallocated | - | - | - | - | - | - | - | - | - | - |
| | <u>\$ 3,553,566</u> | <u>\$ 13,104</u> | <u>\$ 1,777,779</u> | <u>\$ 650</u> | <u>\$ 39,635</u> | <u>\$ 500</u> | <u>\$ 11,098</u> | <u>\$ 29,719</u> | <u>\$ 4,250</u> | <u>\$ 5,430,301</u> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4450 School Administration - Support

| | 3200 | 3500 | 4100 | 4200 | 4300 | 4400 | 4500 | 4900 | 5100 | |
|--------------------------------|---------------------|---------------------|-----------------|-----------------|-------------------|------------------|------------------------|------------------|------------------|---------------------|
| | Non-Certified | Employee | Pro-Tech | Staff | Utility | Purchased | Supplies | Other | | |
| <u>Location</u> | <u>Salaries</u> | <u>Benefits</u> | <u>Services</u> | <u>Travel</u> | <u>Services</u> | <u>Services</u> | <u>& Materials</u> | <u>Expenses</u> | <u>Equipment</u> | <u>Total</u> |
| 65 Aurora Borealis Charter | \$ 42,543 | \$ 21,011 | \$ - | \$ - | \$ 4,300 | \$ 2,000 | \$ 1,000 | \$ - | \$ - | \$ 70,854 |
| 31 Chapman Elem. | 37,824 | 21,800 | - | - | 4,076 | 226 | 828 | 465 | - | 65,219 |
| 32 Cooper Landing Elem. | 22,020 | 14,430 | - | - | 12,572 | - | 300 | - | - | 49,322 |
| 68 Fireweed Academy | 25,885 | 18,331 | - | 50 | 1,500 | 500 | 200 | - | - | 46,466 |
| 66 Homer Flex | 23,295 | 14,813 | - | - | 1,958 | 413 | 350 | 763 | - | 41,592 |
| 06 Homer High | 78,445 | 44,443 | - | - | 17,226 | 1,016 | 1,082 | 812 | - | 143,024 |
| 13 Homer Middle | 40,027 | 22,465 | - | - | 6,905 | 2,498 | 3,500 | 750 | - | 76,145 |
| 35 Hope Elem./High | 18,849 | 13,469 | - | - | 4,007 | 125 | - | 113 | - | 36,563 |
| 56 Kachemak Selo Elem./High | 21,674 | 14,325 | - | 1,800 | 2,726 | - | 287 | 75 | - | 40,887 |
| 63 Kaleidoscope Charter | 39,981 | 21,069 | 1,500 | 150 | 3,250 | - | 7,000 | - | 4,500 | 77,450 |
| 48 K-Beach Elem. | 58,062 | 33,098 | - | - | 8,482 | 355 | 5,441 | 175 | - | 105,613 |
| 67 Kenai Alternative | 26,939 | 15,916 | - | - | 8,799 | - | 275 | 150 | - | 52,079 |
| 07 Kenai Central High | 94,192 | 54,386 | - | - | 14,245 | 747 | 6,537 | 2,918 | - | 173,025 |
| 11 Kenai Middle | 57,245 | 32,853 | - | - | 6,937 | 1,215 | 784 | 1,000 | - | 100,034 |
| 15 Kenai Youth Facility | - | - | - | - | 2,950 | - | - | - | - | 2,950 |
| 47 McNeil Canyon Elem. | 38,535 | 22,015 | - | - | 9,538 | 300 | 500 | 375 | - | 71,263 |
| 37 Moose Pass Elem. | 23,751 | 14,953 | - | - | 11,445 | - | 70 | 113 | - | 50,332 |
| 51 Mountain View Elem. | 49,403 | 30,479 | - | - | 6,598 | 825 | 6,753 | 750 | - | 94,808 |
| 34 Nanwalek Elem/High | 19,949 | 13,801 | - | - | 51,767 | 150 | 787 | - | - | 86,454 |
| 10 Nikiski Mid./Sr. | 64,536 | 35,059 | - | - | 25,797 | 2,164 | 1,950 | 2,925 | - | 132,431 |
| 52 Nikiski North Star Elem. | 51,635 | 31,156 | - | - | 12,926 | 595 | 1,200 | 480 | - | 97,992 |
| 38 Nikolaevsk Elem./High | 19,235 | 13,586 | - | - | 8,450 | 75 | 300 | 1,179 | - | 42,825 |
| 02 Ninilchik Elem./High | 39,262 | 22,235 | - | - | 9,726 | - | 500 | 130 | - | 71,853 |
| 33 Paul Banks Elem. | 43,290 | 23,453 | - | - | 8,478 | - | 500 | 500 | - | 76,221 |
| 16 Peninsula Optional | 24,519 | 15,185 | - | - | 1,764 | - | 300 | 463 | - | 42,231 |
| 40 Port Graham Elem./High | 22,020 | 14,430 | - | - | 50,402 | - | 462 | 100 | - | 87,414 |
| 49 Razdolna Elem./High | 22,549 | 14,403 | - | - | 2,670 | - | 125 | 75 | - | 39,822 |
| 46 Redoubt Elem. | 45,402 | 24,091 | - | - | 6,120 | 169 | 1,150 | 521 | - | 77,453 |
| 42 Seward Elem. | 43,290 | 23,453 | - | - | 18,004 | 582 | 2,980 | 375 | - | 88,684 |
| 08 Seward High | 35,717 | 21,161 | - | - | 45,425 | 1,400 | 750 | 1,401 | - | 105,854 |
| 14 Seward Middle | 22,784 | 14,660 | - | - | 33,900 | 600 | 500 | 1,785 | - | 74,229 |
| 05 Skyview High | 78,478 | 44,456 | - | - | 14,033 | 1,295 | 1,900 | - | - | 140,162 |
| 43 Soldotna Elem. | 38,560 | 22,022 | - | - | 6,291 | 375 | 1,065 | 326 | - | 68,639 |
| 09 Soldotna High | 87,898 | 52,483 | - | - | 14,488 | 2,383 | 3,911 | 600 | - | 161,763 |
| 12 Soldotna Middle | 70,797 | 42,132 | - | - | 11,397 | 954 | 2,804 | 1,144 | - | 129,228 |
| 64 Soldotna Montessori Charter | 34,248 | 19,969 | - | - | 3,500 | 400 | 3,000 | - | - | 61,117 |
| 04 Spring Creek | 22,480 | 14,568 | - | - | 1,148 | - | 2,300 | - | - | 40,496 |
| 44 Sterling Elem. | 28,436 | 18,958 | - | - | 10,631 | - | 1,732 | 375 | - | 60,132 |
| 03 Susan B English | 31,847 | 17,402 | - | - | 8,586 | - | 500 | 651 | - | 58,986 |
| 01 Tebughna School | 22,850 | 14,679 | - | - | 25,434 | - | 800 | 550 | - | 64,313 |
| 45 Tustumena Elem. | 42,462 | 23,201 | - | 50 | 4,741 | 845 | 739 | 367 | - | 72,405 |
| 53 Voznesenka Elem./High | 31,445 | 19,869 | - | - | 56,815 | - | 175 | - | - | 108,304 |
| 50 West Homer Elem. | 43,290 | 23,453 | - | - | 5,614 | 800 | 700 | 150 | - | 74,007 |
| 79 E- Rate & Technology | - | - | - | - | - | 10,000 | - | - | 93,320 | 103,320 |
| 83 Districtwide Service | - | 252,416 | - | - | - | - | - | - | - | 252,416 |
| | <u>\$ 1,685,649</u> | <u>\$ 1,242,137</u> | <u>\$ 1,500</u> | <u>\$ 2,050</u> | <u>\$ 565,621</u> | <u>\$ 33,007</u> | <u>\$ 66,037</u> | <u>\$ 22,556</u> | <u>\$ 97,820</u> | <u>\$ 3,716,377</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

| | | 3100 | 3200 | 3500 | 4100 | 4200 | 4300 | 4400 | 4500 | 4800 | 4900 | 5100 | |
|----|---------------------------|-------------------|----------------------|-------------------|-------------------|------------------|------------------|------------------|------------------------|-----------------------|------------------|------------------|-------------------|
| | <u>Location</u> | <u>Certified</u> | <u>Non-Certified</u> | <u>Employee</u> | <u>Pro-Tech</u> | <u>Staff</u> | <u>Utility</u> | <u>Purchased</u> | <u>Supplies</u> | <u>Tuitions &</u> | <u>Other</u> | <u>Equipment</u> | <u>Total</u> |
| | | <u>Salaries</u> | <u>Salaries</u> | <u>Benefits</u> | <u>Services</u> | <u>Travel</u> | <u>Services</u> | <u>Services</u> | <u>& Materials</u> | <u>Stipends</u> | <u>Expenses</u> | | |
| 70 | Board Of Education | \$ - | \$ 33,644 | \$ 74,742 | \$ 119,354 | \$ 35,017 | \$ 1,500 | \$ 5,250 | \$ 2,500 | \$ 20,520 | \$ 25,185 | \$ - | \$ 317,712 |
| 71 | Office Of Superintendent | 125,174 | 75,314 | 67,530 | 9,000 | 22,345 | 14,325 | 19,136 | 12,201 | - | 4,500 | - | 349,525 |
| 73 | Asst. Superint. Instruct. | 114,154 | 49,389 | 52,703 | - | 9,000 | 5,490 | 2,854 | 3,281 | - | 1,690 | - | 238,561 |
| 83 | Districtwide Service | - | - | 82,775 | - | - | - | - | - | - | - | - | 82,775 |
| | | <u>\$ 239,328</u> | <u>\$ 158,347</u> | <u>\$ 277,750</u> | <u>\$ 128,354</u> | <u>\$ 66,362</u> | <u>\$ 21,315</u> | <u>\$ 27,240</u> | <u>\$ 17,982</u> | <u>\$ 20,520</u> | <u>\$ 31,375</u> | <u>\$ -</u> | <u>\$ 988,573</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Summary Of Object Codes By Fund/Function/Location

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

| | 3100 | 3200 | 3500 | 4100 | 4200 | 4300 | 4400 | 4450 | 4500 | 4900 | 4950 | 5100 | |
|---------------------------------|---------------------------|-------------------------------|--------------------------|--------------------------|---------------------|-------------------------|---------------------------|-------------------|---------------------------------|-----------------------|-----------------------|------------------|---------------------|
| <u>Location</u> | <u>Certified Salaries</u> | <u>Non-Certified Salaries</u> | <u>Employee Benefits</u> | <u>Pro-Tech Services</u> | <u>Staff Travel</u> | <u>Utility Services</u> | <u>Purchased Services</u> | <u>Insurance</u> | <u>Supplies & Materials</u> | <u>Other Expenses</u> | <u>Indirect Costs</u> | <u>Equipment</u> | <u>Total</u> |
| 65 Aurora Borealis Charter | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 84,678 | \$ - | \$ 84,678 |
| 68 Fireweed Academy | - | - | - | - | - | - | - | - | - | - | 31,901 | - | 31,901 |
| 63 Kaleidoscope Charter | - | - | - | - | - | - | - | - | - | - | 106,218 | - | 106,218 |
| 64 Soldotna Montessori Charter | - | - | - | - | - | - | - | - | - | - | 78,106 | - | 78,106 |
| 72 Asst. Superint. Admin. Serv. | - | 132,843 | 61,495 | 50,000 | 9,602 | 6,210 | 341 | 388,913 | 1,170 | 1,528 | - | - | 652,102 |
| 74 Fiscal Services | - | 506,312 | 249,476 | 27,500 | 6,750 | 14,740 | 3,889 | - | 11,300 | 1,315 | - | - | 821,282 |
| 75 Planning & Operations | 108,362 | 44,294 | 50,076 | - | 4,227 | 846 | 350 | - | 1,500 | 1,520 | - | - | 211,175 |
| 76 Purchasing & Warehouse | - | 318,751 | 164,024 | - | 3,090 | 4,458 | 24,964 | - | 20,430 | 250 | - | - | 535,967 |
| 77 Human Resources | 117,812 | 352,393 | 203,378 | 27,250 | 46,905 | 9,101 | 70,750 | - | 21,683 | 33,082 | - | - | 882,354 |
| 78 Information Services | - | 504,698 | 227,851 | 12,000 | 10,000 | 12,767 | 157,534 | - | 16,650 | 940 | - | - | 942,440 |
| 79 E- Rate & Technology | - | - | - | - | - | - | - | - | - | - | - | 93,000 | 93,000 |
| 83 District Wide | - | 50,000 | 289,562 | - | - | - | 327,978 | - | - | 42,022 | - | - | 709,562 |
| 96 Unallocated | - | - | - | - | - | - | - | - | - | 92,444 | - | - | 92,444 |
| | <u>\$ 226,174</u> | <u>\$1,909,291</u> | <u>\$ 1,245,862</u> | <u>\$ 116,750</u> | <u>\$ 80,574</u> | <u>\$ 48,122</u> | <u>\$ 585,806</u> | <u>\$ 388,913</u> | <u>\$ 72,733</u> | <u>\$ 173,101</u> | <u>\$ 300,903</u> | <u>\$ 93,000</u> | <u>\$ 5,241,229</u> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 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 | |
|----|------------------------------|---------------------|---------------------|-----------------|-------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-----------------|----------------------|
| | Location | Non-Certified | Employee | Staff | Utility | | Purchased | Insurance | Supplies | Other | Equipment | Total |
| | | Salaries | Benefits | Travel | Services | Energy | Services | Premiums | & Materials | Expenses | | |
| 65 | Aurora Borealis Charter | \$ 26,598 | \$ 18,418 | \$ - | \$ 1,500 | \$ 42,700 | \$ 1,560 | \$ - | \$ 4,000 | \$ - | \$ - | \$ 94,776 |
| 80 | Connections | 8,069 | 5,030 | - | - | - | - | - | - | - | - | 13,099 |
| 31 | Chapman Elem. | 34,146 | 20,687 | - | 8,873 | 88,371 | 675 | - | 2,454 | - | - | 155,206 |
| 32 | Cooper Landing Elem. | 6,214 | 4,468 | - | 2,559 | 33,352 | 291 | - | 1,000 | - | - | 47,884 |
| 68 | Fireweed Academy | 12,657 | 8,406 | - | 1,150 | 8,386 | - | - | 900 | - | - | 31,499 |
| 66 | Homer Flex | 16,816 | 10,264 | - | 2,832 | 4,065 | 100 | - | 1,000 | - | - | 35,077 |
| 06 | Homer High | 178,334 | 105,729 | 325 | 35,446 | 523,743 | 1,530 | - | 23,566 | - | - | 868,673 |
| 13 | Homer Middle | 75,932 | 43,684 | - | 16,576 | 193,721 | - | - | 7,211 | - | - | 337,124 |
| 35 | Hope Elem./High | 13,712 | 9,325 | - | 226 | 75,647 | 385 | - | 1,215 | - | - | 100,510 |
| 56 | Kachemak Selo Elem./High | 13,780 | 9,346 | - | 2,494 | 4,492 | 38,513 | - | 1,000 | - | - | 69,625 |
| 63 | Kaleidoscope Charter | 60,699 | 36,070 | 150 | 6,400 | 40,795 | 14,000 | - | 20,050 | - | 2,500 | 180,664 |
| 48 | K-Beach Elem. | 111,138 | 69,871 | - | 14,245 | 88,793 | 470 | - | 4,483 | - | - | 289,000 |
| 67 | Kenai Alternative | 24,923 | 17,897 | - | 2,931 | 28,196 | 188 | - | 1,271 | - | - | 75,406 |
| 07 | Kenai Central High | 243,311 | 140,919 | - | 27,633 | 410,697 | 378 | - | 29,694 | - | - | 852,632 |
| 11 | Kenai Middle | 106,669 | 63,339 | 150 | 6,857 | 178,730 | 4,000 | - | 9,508 | - | - | 369,253 |
| 47 | McNeil Canyon Elem. | 44,690 | 29,054 | 50 | 6,057 | 86,633 | 1,087 | - | 2,948 | - | - | 170,519 |
| 37 | Moose Pass Elem. | 15,936 | 10,000 | - | 2,374 | 49,202 | 200 | - | 1,000 | - | - | 78,712 |
| 51 | Mountain View Elem. | 102,921 | 62,206 | 100 | 6,217 | 126,391 | 3,459 | - | 4,500 | - | - | 305,794 |
| 34 | Nanwalek Elem/High | 12,184 | 8,865 | - | 2,112 | 88,931 | 9,750 | - | 1,410 | - | - | 123,252 |
| 10 | Nikiski Mid./Sr. | 148,596 | 86,377 | - | 12,333 | 328,834 | 218 | - | 16,137 | - | - | 592,495 |
| 52 | Nikiski North Star Elem. | 99,892 | 61,290 | 550 | 4,337 | 104,618 | 1,875 | - | 4,500 | - | - | 277,062 |
| 38 | Nikolaevsk Elem./High | 37,602 | 21,733 | - | 7,385 | 81,699 | 506 | - | 2,671 | 200 | - | 151,796 |
| 02 | Ninilchik Elem./High | 82,487 | 50,846 | 50 | 2,484 | 105,036 | 2,089 | - | 7,186 | - | - | 250,178 |
| 33 | Paul Banks Elem. | 66,565 | 40,851 | - | 11,766 | 105,972 | 1,700 | - | 3,353 | - | - | 230,207 |
| 16 | Peninsula Optional | 6,214 | 4,468 | - | - | - | - | - | 1,000 | - | - | 11,682 |
| 40 | Port Graham Elem./High | 12,184 | 8,865 | - | 980 | 121,939 | 1,017 | - | 1,851 | - | - | 146,836 |
| 49 | Razdolna Elem./High | 6,092 | 4,432 | - | 2,738 | 7,616 | 14,412 | - | 1,000 | - | - | 36,290 |
| 46 | Redoubt Elem. | 105,289 | 62,922 | - | 8,189 | 84,045 | 1,425 | - | 4,284 | - | - | 266,154 |
| 42 | Seward Elem. | 88,341 | 52,616 | - | 8,040 | 174,886 | 750 | - | 4,698 | - | - | 329,331 |
| 08 | Seward High | 110,022 | 59,172 | 525 | 26,147 | 375,885 | 400 | - | 11,798 | - | - | 583,949 |
| 14 | Seward Middle | 52,124 | 31,302 | 225 | 22,119 | 233,071 | 172 | - | 4,125 | - | - | 343,138 |
| 05 | Skyview High | 174,069 | 99,260 | 2 | 11,115 | 351,103 | 1,816 | - | 15,348 | - | - | 652,713 |
| 43 | Soldotna Elem. | 91,125 | 53,460 | - | 5,791 | 121,257 | 125 | - | 4,876 | - | - | 276,634 |
| 09 | Soldotna High | 196,816 | 116,497 | 50 | 21,283 | 385,512 | 1,637 | - | 25,103 | - | - | 746,898 |
| 12 | Soldotna Middle | 121,804 | 73,097 | 300 | 12,142 | 190,194 | 4,516 | - | 10,062 | - | - | 412,115 |
| 64 | Soldotna Montessori Charter | 27,332 | 18,598 | - | 1,018 | 40,326 | 96 | - | 1,853 | - | - | 89,223 |
| 44 | Sterling Elem. | 51,156 | 31,011 | 75 | 8,991 | 104,003 | 1,125 | - | 3,219 | - | - | 199,580 |
| 03 | Susan B English | 59,414 | 38,686 | - | 18,015 | 235,185 | 180 | - | 7,772 | - | - | 359,252 |
| 01 | Tebughna School | 37,619 | 21,737 | - | 3,373 | 127,110 | 562 | - | 3,088 | - | - | 193,489 |
| 45 | Tustumena Elem. | 60,264 | 38,944 | 50 | 7,703 | 92,073 | 1,005 | - | 4,201 | - | - | 204,240 |
| 53 | Voznesenka Elem./High | 25,272 | 18,002 | - | 5,188 | 23,495 | 48,750 | - | 1,000 | - | - | 121,707 |
| 50 | West Homer Elem. | 88,438 | 52,646 | - | 14,726 | 117,740 | 200 | - | 4,725 | - | - | 278,475 |
| 72 | Asst. Superint. Admin. Serv. | - | - | 500 | - | 26,023 | 243,750 | - | 12,500 | 800 | - | 283,573 |
| 76 | Purchasing & Warehouse | - | - | - | 3,068 | 95,882 | - | - | 2,500 | - | - | 101,450 |
| 77 | Human Resources | 281,458 | 58,026 | - | - | - | - | - | - | - | - | 339,484 |
| 83 | Districtwide Service | - | 381,338 | - | - | 63,745 | 6,043,180 | 741,439 | - | - | - | 7,229,702 |
| 84 | Curriculum/Assessment | - | - | - | - | - | - | - | - | - | - | - |
| 96 | Unallocated | - | - | - | 65,160 | 1,103,815 | - | - | - | 100,000 | - | 1,268,975 |
| | | <u>\$ 3,138,904</u> | <u>\$ 2,159,754</u> | <u>\$ 3,102</u> | <u>\$ 430,573</u> | <u>\$ 6,873,909</u> | <u>\$ 6,448,092</u> | <u>\$ 741,439</u> | <u>\$ 276,060</u> | <u>\$ 101,000</u> | <u>\$ 2,500</u> | <u>\$ 20,175,333</u> |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Pupil Activity

| Location | 3100 Certified Salaries | 3200 Non-Certified Salaries | 3500 Employee Benefits | 4100 Pro-Tech Services | 4200 Staff Travel | 4250 Student Travel | 4300 Utility Services | 4400 Purchased Services | 4500 Supplies & Materials | 4900 Other Expenses | Total |
|------------------------------|-------------------------------|-----------------------------------|------------------------------|------------------------------|-------------------------|---------------------------|-----------------------------|-------------------------------|---------------------------------|---------------------------|---------------------|
| 65 Aurora Borealis Charter | \$ 3,736 | \$ 368 | \$ 564 | \$ - | \$ - | \$ 16,000 | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 22,668 |
| 31 Chapman Elem. | 11,065 | 1,240 | 1,672 | - | - | - | - | - | - | - | 13,977 |
| 80 Connections | - | - | - | - | - | - | - | - | - | 1,990 | 1,990 |
| 32 Cooper Landing Elem. | 1,502 | 30 | 214 | - | - | - | - | - | - | - | 1,746 |
| 66 Homer Flex | 834 | 98 | 119 | - | - | - | - | - | - | 190 | 1,241 |
| 06 Homer High | 103,071 | 29,813 | 22,249 | - | - | - | - | 4,250 | 100 | 2,815 | 162,298 |
| 13 Homer Middle | 14,443 | 2,292 | 2,172 | - | - | - | - | - | - | - | 18,907 |
| 35 Hope Elem./High | 766 | 766 | 167 | - | - | - | - | - | - | 305 | 2,004 |
| 56 Kachemak Selo Elem./High | 894 | 158 | 129 | - | - | - | - | - | - | 375 | 1,556 |
| 63 Kaleidoscope Charter | 736 | - | 105 | - | - | - | - | - | - | - | 841 |
| 48 K-Beach Elem. | 3,386 | 810 | 497 | - | - | - | - | - | - | - | 4,693 |
| 67 Kenai Alternative | 894 | 158 | 129 | - | - | - | - | - | - | 690 | 1,871 |
| 07 Kenai Central High | 107,479 | 30,461 | 21,849 | - | - | - | - | 4,994 | 80 | 5,399 | 170,262 |
| 11 Kenai Middle | 19,099 | 3,746 | 2,884 | - | - | - | - | - | - | - | 25,729 |
| 47 McNeil Canyon Elem. | 2,080 | 240 | 301 | - | - | - | - | - | - | - | 2,621 |
| 37 Moose Pass Elem. | 1,517 | 45 | 216 | - | - | - | - | - | - | - | 1,778 |
| 51 Mountain View Elem. | 3,446 | 870 | 509 | - | - | - | - | - | - | - | 4,825 |
| 34 Nanwalek Elem./High | 1,615 | 143 | 232 | - | - | - | - | - | - | 375 | 2,365 |
| 10 Nikiski Mid./Sr. | 105,100 | 17,147 | 21,542 | - | 688 | - | - | 2,500 | 700 | 1,850 | 149,527 |
| 52 Nikiski North Star Elem. | 3,341 | 765 | 491 | - | - | - | - | - | - | - | 4,597 |
| 38 Nikolaevsk Elem./High | 19,063 | 3,841 | 3,001 | - | - | - | - | - | - | 360 | 26,265 |
| 02 Ninilchik Elem./High | 37,151 | 9,721 | 5,992 | - | 400 | - | - | - | 170 | 1,616 | 55,050 |
| 33 Paul Banks Elem. | 1,261 | 525 | 189 | - | - | - | - | - | - | - | 1,975 |
| 16 Peninsula Optional | - | - | - | - | - | - | - | - | - | 195 | 195 |
| 40 Port Graham Elem./High | 1,517 | 45 | 216 | - | - | - | - | - | - | 325 | 2,103 |
| 49 Razdolna Elem./High | 819 | 83 | 117 | - | - | - | - | - | - | 310 | 1,329 |
| 46 Redoubt Elem. | 3,236 | 660 | 473 | - | - | - | - | - | - | - | 4,369 |
| 42 Seward Elem. | 3,199 | 623 | 469 | - | - | - | - | - | - | - | 4,291 |
| 08 Seward High | 89,167 | 22,965 | 19,838 | - | - | - | - | - | 100 | 1,700 | 133,770 |
| 14 Seward Middle | 12,039 | 3,496 | 1,961 | - | - | - | - | - | - | - | 17,496 |
| 05 Skyview High | 126,602 | 10,505 | 24,112 | - | 1,000 | - | - | 4,250 | 400 | 6,370 | 173,239 |
| 43 Soldotna Elem. | 3,101 | 525 | 453 | - | - | - | - | - | - | - | 4,079 |
| 09 Soldotna High | 123,307 | 26,204 | 26,953 | - | 2,008 | - | - | 4,250 | 140 | 7,015 | 189,877 |
| 12 Soldotna Middle | 32,650 | 4,721 | 4,803 | - | - | - | - | - | - | - | 42,174 |
| 44 Sterling Elem. | 2,538 | 330 | 367 | - | - | - | - | - | - | - | 3,235 |
| 03 Susan B English | 16,827 | 16,050 | 3,673 | - | - | - | - | - | - | 395 | 36,945 |
| 01 Tebughna School | 3,945 | 75 | 566 | - | - | - | - | - | - | 285 | 4,871 |
| 45 Tustumena Elem. | 2,493 | 285 | 361 | - | - | - | - | - | - | - | 3,139 |
| 53 Voznesenka Elem./High | 6,811 | 1,636 | 1,091 | - | - | - | - | - | - | 685 | 10,223 |
| 50 West Homer Elem. | 3,131 | 555 | 457 | - | - | - | - | - | - | - | 4,143 |
| 73 Asst. Superint. Instruct. | 24,840 | - | 3,555 | - | - | - | - | - | - | - | 28,395 |
| 75 Planning & Operations | - | - | - | 750 | 1,000 | - | - | 500 | 8,250 | 300 | 10,800 |
| 83 Districtwide Service | - | - | 239,834 | - | - | 75,000 | 83 | - | - | - | 314,917 |
| 96 Unallocated | - | - | - | - | - | - | - | - | - | - | - |
| | <u>\$ 898,701</u> | <u>\$ 191,995</u> | <u>\$ 414,522</u> | <u>\$ 750</u> | <u>\$ 5,096</u> | <u>\$ 91,000</u> | <u>\$ 83</u> | <u>\$ 20,744</u> | <u>\$ 10,940</u> | <u>\$ 34,545</u> | <u>\$ 1,668,376</u> |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 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 | \$ 621,031 | \$ 621,031 |
| 96 | Unallocated | - | - |
| | | <u>\$ 621,031</u> | <u>\$ 621,031</u> |

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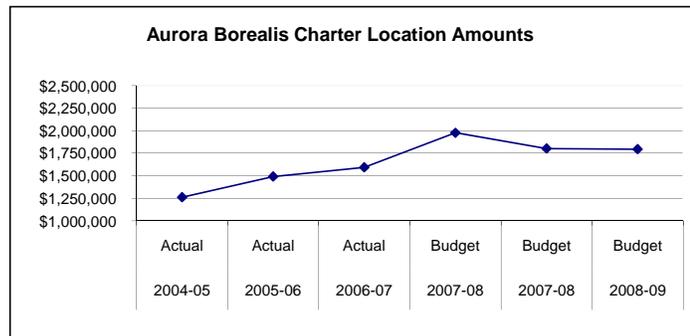
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 65 Aurora Borealis Charter School

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 616,764 | \$ 663,950 | \$ 811,292 | 3100 Certified Salaries | \$ 871,060 | \$ 871,060 | \$ 814,298 | \$ (56,762) | (7) |
| 157,958 | 175,607 | 160,325 | 3200 Non-Certified Salaries | 133,122 | 133,122 | 166,702 | 33,580 | 25 |
| 271,896 | 322,088 | 413,600 | 3500 Employee Benefits | 707,912 | 346,902 | 335,161 | (11,741) | (3) |
| <u>1,046,618</u> | <u>1,161,645</u> | <u>1,385,217</u> | Subtotal - Personnel Services | <u>1,712,094</u> | <u>1,351,084</u> | <u>1,316,161</u> | <u>(34,923)</u> | (3) |
| 8,570 | 12,227 | 1,814 | 4100 Professional-Technical Services | 8,000 | 8,000 | 8,000 | - | - |
| 2,915 | 7,468 | 1,975 | 4200 Travel | 4,000 | 4,000 | 4,000 | - | - |
| 31,465 | 32,280 | 29,386 | 4250 Student Travel | 26,000 | 26,000 | 26,000 | - | - |
| 5,005 | 4,459 | 4,626 | 4300 Utility Services | 6,300 | 6,300 | 6,300 | - | - |
| 21,424 | 31,619 | 42,314 | 4350 Energy | 35,000 | 35,000 | 42,700 | 7,700 | 22 |
| 24,162 | 30,808 | 32,001 | 4400 Purchased Services | 17,060 | 17,060 | 13,560 | (3,500) | (21) |
| 57,137 | 65,895 | 34,283 | 4500 Supplies and Materials | 59,100 | 59,100 | 58,600 | (500) | (1) |
| 1,000 | 220 | (4,456) | 4900 Other Expenses | 51,029 | 235,911 | 237,483 | 1,572 | 1 |
| 42,809 | 52,699 | 55,399 | 4950 Indirect Costs | 61,686 | 61,686 | 84,678 | 22,992 | 37 |
| <u>194,487</u> | <u>237,675</u> | <u>197,342</u> | Subtotal - Other | <u>268,175</u> | <u>453,057</u> | <u>481,321</u> | <u>28,264</u> | 6 |
| <u>21,351</u> | <u>93,233</u> | <u>13,053</u> | 5100 Equipment | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | - |
| <u>\$ 1,262,456</u> | <u>\$ 1,492,553</u> | <u>\$ 1,595,612</u> | Location Totals | <u>\$ 1,980,269</u> | <u>\$ 1,804,141</u> | <u>\$ 1,797,482</u> | <u>\$ (6,659)</u> | (0) |



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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 65 Aurora Borealis Charter School

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 178.00 | 178.00 | 178.00 | Enrollment in ADM (K-8) | 183.00 | 180.00 | 180.00 |

FTE's Included In Current Budget

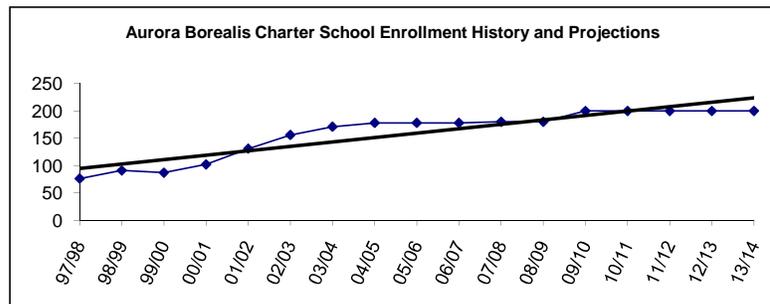
| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| - | 0.49 | 0.49 | Administrator | 0.49 | 0.49 | 0.49 |
| 11.00 | 11.50 | 11.50 | Teacher (Includes Quest) | 11.50 | 11.50 | 11.50 |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| <u>11.00</u> | <u>11.99</u> | <u>11.99</u> | Certified Subtotal | <u>11.99</u> | <u>11.99</u> | <u>11.99</u> |
| 2.00 | 1.94 | 2.72 | Aide | 2.72 | 2.01 | 2.26 |
| 0.25 | - | 0.40 | Nurse*** | 0.40 | 0.88 | 0.88 |
| 1.00 | 1.00 | 1.00 | Support | 1.00 | 1.25 | 1.00 |
| 0.63 | 1.00 | 1.00 | Custodian | 1.00 | 1.00 | 1.00 |
| <u>3.88</u> | <u>3.94</u> | <u>5.12</u> | Classified Subtotal | <u>5.12</u> | <u>5.14</u> | <u>5.14</u> |
| <u>14.88</u> | <u>15.93</u> | <u>17.11</u> | Total | <u>17.11</u> | <u>17.13</u> | <u>17.13</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

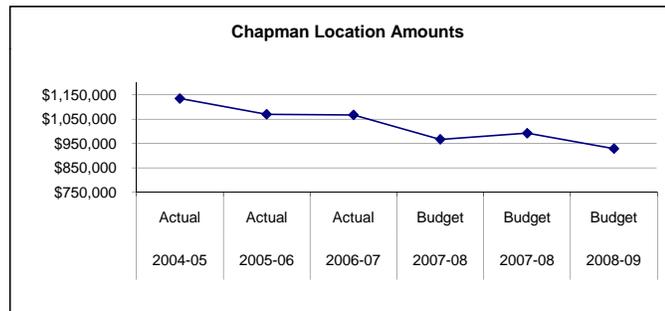


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|--------------------|----------------|
| \$ 675,742 | \$ 579,963 | \$ 544,127 | 3100 Certified Salaries | \$ 549,569 | \$ 553,861 | \$ 500,606 | \$ (53,255) | (10) |
| 95,856 | 104,497 | 96,003 | 3200 Non-Certified Salaries | 95,960 | 96,507 | 99,519 | 3,012 | 3 |
| 260,223 | 262,077 | 278,763 | 3500 Employee Benefits | 216,557 | 220,557 | 208,668 | (11,889) | (5) |
| <u>1,031,821</u> | <u>946,537</u> | <u>918,893</u> | Subtotal - Personnel Services | <u>862,086</u> | <u>870,925</u> | <u>808,793</u> | <u>(62,132)</u> | (7) |
| - | 88 | - | 4100 Professional-Technical Services | 400 | 100 | 400 | 300 | 300 |
| 1,201 | 1,538 | 849 | 4200 Travel | 975 | 766 | 975 | 209 | - |
| 7,057 | 10,775 | 14,197 | 4300 Utility Services | 12,633 | 12,914 | 12,949 | 35 | 0 |
| 72,279 | 86,771 | 86,545 | 4350 Energy | 72,125 | 72,125 | 88,371 | 16,246 | 23 |
| 4,930 | 4,168 | 3,887 | 4400 Purchased Services | 3,528 | 4,356 | 3,972 | (384) | (9) |
| 14,501 | 16,910 | 38,896 | 4500 Supplies and Materials | 14,320 | 30,635 | 12,083 | (18,552) | (61) |
| 660 | 417 | 749 | 4900 Other Expenses | 1,115 | 680 | 1,145 | 465 | 68 |
| <u>100,628</u> | <u>120,667</u> | <u>145,123</u> | Subtotal - Other | <u>105,096</u> | <u>121,576</u> | <u>119,895</u> | <u>(1,681)</u> | (1) |
| <u>2,769</u> | <u>3,162</u> | <u>3,346</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 1,135,218</u> | <u>\$ 1,070,366</u> | <u>\$ 1,067,362</u> | Location Totals | <u>\$ 967,182</u> | <u>\$ 992,501</u> | <u>\$ 928,688</u> | <u>\$ (63,813)</u> | (6) |



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

2008 - 2009 Budget

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 128.00 | 114.00 | 119.00 | Enrollment in ADM (7-12) | 122.00 | 92.00 | 98.00 |

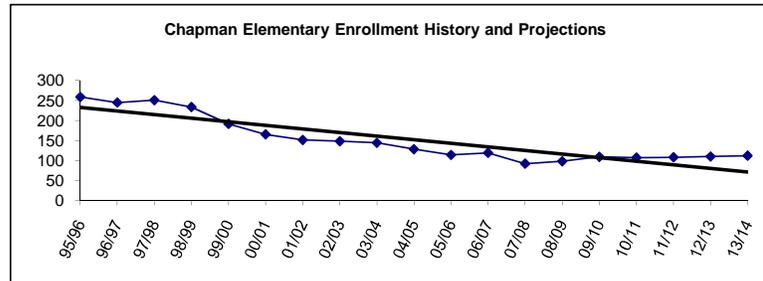
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 0.50 | 0.50 | 0.50 | Administrator | 0.50 | 0.50 | 0.50 |
| 7.50 | 7.00 | 6.50 | Teacher (Includes Quest) | 5.50 | 6.50 | 5.00 |
| 1.00 | 1.00 | 1.00 | Specialist* | 1.00 | 1.00 | 1.00 |
| 2.00 | 1.00 | 1.00 | Special Ed Teacher** | 1.00 | 1.00 | 1.00 |
| <u>11.00</u> | <u>9.50</u> | <u>9.00</u> | Certified Subtotal | <u>8.00</u> | <u>9.00</u> | <u>7.50</u> |
| - | 0.38 | 0.38 | Aide | 0.38 | 0.38 | 0.38 |
| 0.35 | 0.30 | 0.30 | Nurse*** | 0.30 | 0.30 | 0.30 |
| 1.00 | 1.00 | 1.00 | Support | 1.00 | 1.00 | 1.00 |
| 1.50 | 1.50 | 1.00 | Custodian | 1.00 | 1.00 | 1.00 |
| <u>2.85</u> | <u>3.18</u> | <u>2.68</u> | Classified Subtotal | <u>2.68</u> | <u>2.68</u> | <u>2.68</u> |
| <u>13.85</u> | <u>12.68</u> | <u>11.68</u> | Total | <u>10.68</u> | <u>11.68</u> | <u>10.18</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.

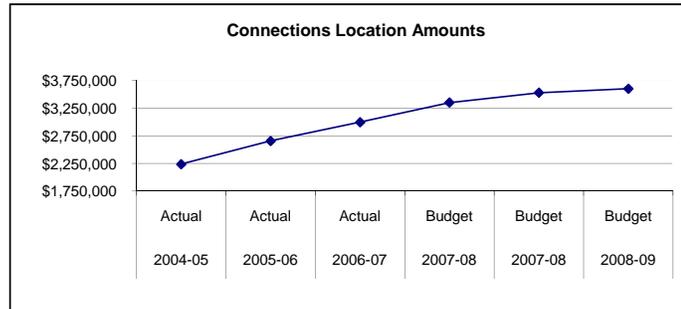


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 512,669 | \$ 577,161 | \$ 546,357 | 3100 Certified Salaries | \$ 691,628 | \$ 683,962 | \$ 751,045 | \$ 67,083 | 10 |
| 176,418 | 203,171 | 252,739 | 3200 Non-Certified Salaries | 297,640 | 323,173 | 338,305 | 15,132 | 5 |
| 252,724 | 314,525 | 380,790 | 3500 Employee Benefits | 379,335 | 401,215 | 442,741 | 41,526 | 10 |
| <u>941,811</u> | <u>1,094,857</u> | <u>1,179,886</u> | Subtotal - Personnel Services | <u>1,368,603</u> | <u>1,408,350</u> | <u>1,532,091</u> | <u>123,741</u> | 9 |
| 21,950 | 17,519 | 28,560 | 4100 Professional-Technical Services | 2,000 | 30,030 | 2,000 | (28,030) | (93) |
| 5,195 | 5,309 | 4,218 | 4200 Travel | 5,000 | 6,000 | 5,000 | (1,000) | (17) |
| 34,188 | 33,117 | 30,540 | 4300 Utility Services | 47,020 | 44,690 | 51,247 | 6,557 | 15 |
| 35,284 | 67,515 | 121,353 | 4400 Purchased Services | 104,743 | 162,943 | 148,835 | (14,108) | (9) |
| 821,440 | 998,982 | 1,075,743 | 4500 Supplies and Materials | 1,258,850 | 1,306,550 | 1,250,200 | (56,350) | (4) |
| 2,412 | 2,531 | 3,503 | 4900 Other Expenses | 2,288 | 4,318 | 4,318 | - | - |
| <u>920,469</u> | <u>1,124,973</u> | <u>1,263,917</u> | Subtotal - Other | <u>1,419,901</u> | <u>1,554,531</u> | <u>1,461,600</u> | <u>(92,931)</u> | (6) |
| <u>376,631</u> | <u>440,191</u> | <u>554,391</u> | 5100 Equipment | <u>566,000</u> | <u>569,400</u> | <u>612,000</u> | <u>42,600</u> | 7 |
| <u>\$ 2,238,911</u> | <u>\$ 2,660,021</u> | <u>\$ 2,998,194</u> | Location Totals | <u>\$ 3,354,504</u> | <u>\$ 3,532,281</u> | <u>\$ 3,605,691</u> | <u>\$ 73,410</u> | 2 |



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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 736.00 | 777.00 | 877.00 | Enrollment in ADM (9-12) | 857.00 | 857.00 | 927.00 |

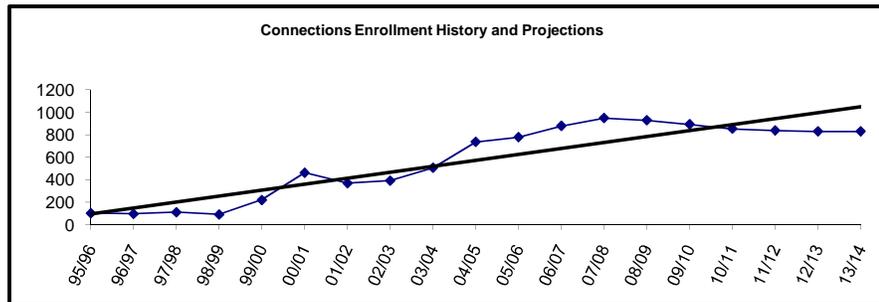
FTE's Included In Current Budget

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 8.00 | 9.00 | 9.00 | Teacher (Includes Quest) | 9.50 | 10.25 | 11.00 |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| <u>9.00</u> | <u>10.00</u> | <u>10.00</u> | Certified Subtotal | <u>10.50</u> | <u>11.25</u> | <u>12.00</u> |
| - | - | 0.25 | Special Ed Aide | 0.25 | 0.25 | - |
| - | - | - | Nurse*** | - | - | - |
| 6.20 | 6.50 | 8.00 | Support | 9.00 | 10.00 | 10.00 |
| - | - | - | Custodian | - | - | 0.25 |
| <u>6.20</u> | <u>6.50</u> | <u>8.25</u> | Classified Subtotal | <u>9.25</u> | <u>10.25</u> | <u>10.25</u> |
| <u>15.20</u> | <u>16.50</u> | <u>18.25</u> | Total | <u>19.75</u> | <u>21.50</u> | <u>22.25</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.



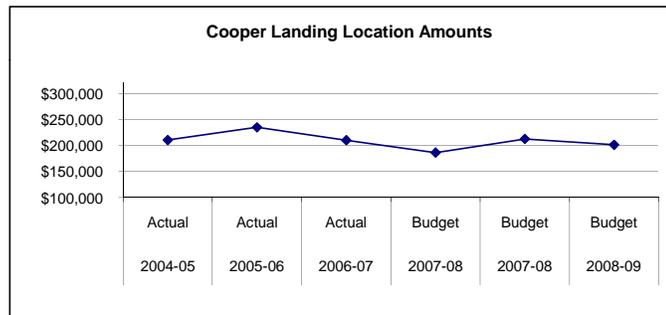
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 32 Cooper Landing Elementary

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|--------------------|----------------|
| \$ 92,475 | \$ 99,688 | \$ 68,230 | 3100 Certified Salaries | \$ 72,344 | \$ 73,379 | \$ 76,410 | \$ 3,031 | 4 |
| 28,472 | 33,386 | 28,521 | 3200 Non-Certified Salaries | 28,728 | 38,673 | 29,906 | (8,767) | (23) |
| 51,056 | 58,478 | 49,398 | 3500 Employee Benefits | 39,752 | 47,610 | 43,239 | (4,371) | (9) |
| <u>172,003</u> | <u>191,552</u> | <u>146,149</u> | Subtotal - Personnel Services | <u>140,824</u> | <u>159,662</u> | <u>149,555</u> | <u>(10,107)</u> | (6) |
| 946 | 1,216 | 380 | 4200 Travel | 390 | 492 | 390 | (102) | (21) |
| 13,833 | 13,120 | 11,142 | 4300 Utility Services | 14,002 | 14,172 | 15,131 | 959 | 7 |
| 20,592 | 24,453 | 27,253 | 4350 Energy | 27,671 | 27,671 | 33,352 | 5,681 | 21 |
| 297 | 464 | 450 | 4400 Purchased Services | 586 | 825 | 570 | (255) | (31) |
| 2,372 | 3,060 | 23,996 | 4500 Supplies and Materials | 2,180 | 9,674 | 2,225 | (7,449) | (77) |
| - | 220 | 340 | 4900 Other Expenses | 650 | 136 | 136 | - | - |
| <u>38,040</u> | <u>42,533</u> | <u>63,561</u> | Subtotal - Other | <u>45,479</u> | <u>52,970</u> | <u>51,804</u> | <u>(1,166)</u> | (2) |
| <u>614</u> | <u>1,073</u> | <u>476</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 210,657</u> | <u>\$ 235,158</u> | <u>\$ 210,186</u> | Location Totals | <u>\$ 186,303</u> | <u>\$ 212,632</u> | <u>\$ 201,359</u> | <u>\$ (11,273)</u> | (5) |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 12.00 | 11.00 | 10.00 | Enrollment in ADM (K-8) | 10.00 | 9.00 | 10.00 |

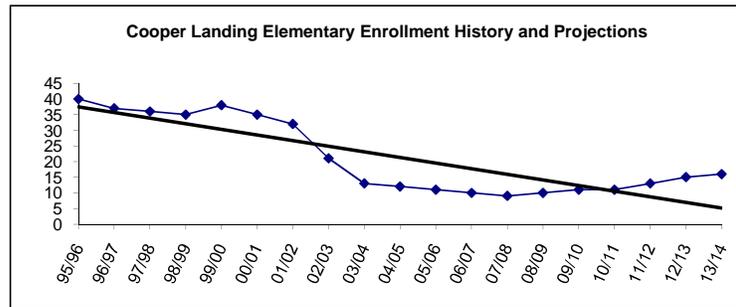
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|-------------|--------------------------|-------------|-------------|-------------|
| 0.30 | 0.30 | 0.20 | Administrator | 0.20 | 0.20 | 0.20 |
| 1.00 | 1.00 | 1.00 | Teacher (Includes Quest) | 1.00 | 1.00 | 1.00 |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| <u>1.30</u> | <u>1.30</u> | <u>1.20</u> | Certified Subtotal | <u>1.20</u> | <u>1.20</u> | <u>1.20</u> |
| - | - | - | Special Ed Aide | - | 0.44 | - |
| 0.02 | 0.03 | 0.03 | Nurse*** | 0.03 | 0.02 | 0.02 |
| 0.63 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| 0.50 | 0.50 | 0.25 | Custodian | 0.25 | 0.25 | 0.25 |
| <u>1.15</u> | <u>1.28</u> | <u>1.03</u> | Classified Subtotal | <u>1.03</u> | <u>1.46</u> | <u>1.02</u> |
| <u>2.45</u> | <u>2.58</u> | <u>2.23</u> | Total | <u>2.23</u> | <u>2.66</u> | <u>2.22</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.

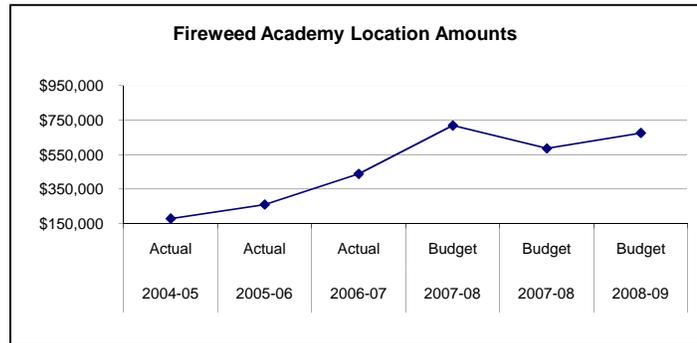


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 90,387 | \$ 141,618 | \$ 194,100 | 3100 Certified Salaries | \$ 250,548 | \$ 250,548 | \$ 219,024 | \$ (31,524) | (13) |
| 27,192 | 26,033 | 62,264 | 3200 Non-Certified Salaries | 79,052 | 79,052 | 81,194 | 2,142 | 3 |
| 43,421 | 67,763 | 125,099 | 3500 Employee Benefits | 254,916 | 134,035 | 128,336 | (5,699) | (4) |
| <u>161,000</u> | <u>235,414</u> | <u>381,463</u> | Subtotal - Personnel Services | <u>584,516</u> | <u>463,635</u> | <u>428,554</u> | <u>(35,081)</u> | (8) |
| - | 80 | - | 4100 Professional-Technical Services | - | - | - | - | - |
| 1,245 | 664 | 446 | 4200 Travel | 550 | 550 | 550 | - | - |
| 1,756 | 1,785 | 4,713 | 4300 Utility Services | 2,650 | 2,650 | 2,650 | - | - |
| 4,186 | 1 | 34,091 | 4350 Energy | 6,863 | 6,863 | 8,386 | 1,523 | 22 |
| 1,388 | 1,782 | 1,180 | 4400 Purchased Services | 1,700 | 1,700 | 600 | (1,100) | (65) |
| 3,053 | 9,073 | 12,536 | 4500 Supplies and Materials | 7,200 | 7,200 | 7,050 | (150) | (2) |
| 77 | 50 | (1,172) | 4900 Other Expenses | 92,922 | 80,511 | 195,541 | 115,030 | 143 |
| 6,081 | 9,198 | - | 4950 Indirect Costs | 22,463 | 22,463 | 31,901 | 9,438 | 42 |
| <u>17,786</u> | <u>22,633</u> | <u>51,794</u> | Subtotal - Other | <u>134,348</u> | <u>121,937</u> | <u>246,678</u> | <u>124,741</u> | 102 |
| <u>528</u> | <u>2,465</u> | <u>5,200</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 179,314</u> | <u>\$ 260,512</u> | <u>\$ 438,457</u> | Location Totals | <u>\$ 718,864</u> | <u>\$ 585,572</u> | <u>\$ 675,232</u> | <u>\$ 89,660</u> | 15 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 34.00 | 48.00 | 66.00 | Enrollment in ADM (3-8) | 90.00 | 76.00 | 90.00 |

FTE's Included In Current Budget

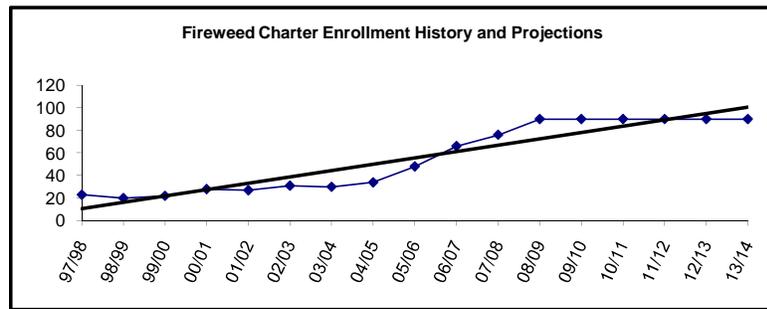
| | | | | | | |
|--------------------|--------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|
| 2.00 | 3.00 | 4.00 | Teacher (Includes Quest) | 4.00 | 4.25 | 4.25 |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| <u>2.00</u> | <u>3.00</u> | <u>4.00</u> | Certified Subtotal | <u>4.00</u> | <u>4.25</u> | <u>4.25</u> |
| 0.44 | 0.44 | 1.23 | Aide | 1.23 | 0.88 | 0.88 |
| - | - | - | Nurse*** | - | 0.35 | 0.35 |
| 0.50 | 0.50 | 1.00 | Support | 1.00 | 1.00 | 1.00 |
| 0.25 | 0.44 | 0.44 | Custodian | 0.44 | 0.44 | 0.44 |
| <u>1.19</u> | <u>1.38</u> | <u>2.67</u> | Classified Subtotal | <u>2.67</u> | <u>2.67</u> | <u>2.67</u> |
| <u><u>3.19</u></u> | <u><u>4.38</u></u> | <u><u>6.67</u></u> | Total | <u><u>6.67</u></u> | <u><u>6.92</u></u> | <u><u>6.92</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

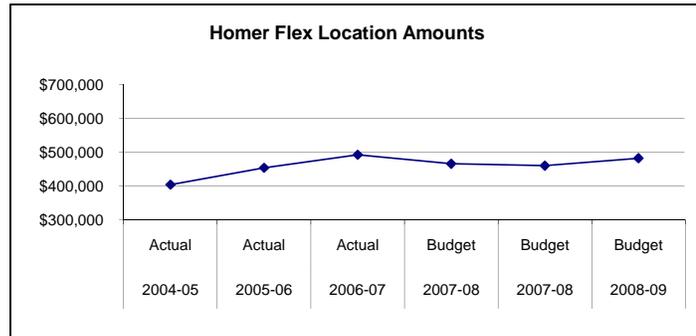


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 238,392 | \$ 261,859 | \$ 276,154 | 3100 Certified Salaries | \$ 282,505 | \$ 264,506 | \$ 284,652 | \$ 20,146 | 8 |
| 41,649 | 49,981 | 52,417 | 3200 Non-Certified Salaries | 54,123 | 54,068 | 56,200 | 2,132 | 4 |
| 102,641 | 117,988 | 142,468 | 3500 Employee Benefits | 110,444 | 109,311 | 120,662 | 11,351 | 10 |
| <u>382,682</u> | <u>429,828</u> | <u>471,039</u> | Subtotal - Personnel Services | <u>447,072</u> | <u>427,885</u> | <u>461,514</u> | <u>33,629</u> | 8 |
| 445 | 187 | 105 | 4200 Travel | 645 | 645 | 645 | - | - |
| 3,481 | 3,434 | 3,018 | 4300 Utility Services | 4,646 | 4,646 | 4,790 | 144 | 3 |
| 4,820 | 6,047 | 6,229 | 4350 Energy | 3,621 | 3,621 | 4,065 | 444 | 12 |
| 1,974 | 1,373 | 1,642 | 4400 Purchased Services | 2,041 | 1,648 | 2,138 | 490 | 30 |
| 8,536 | 10,217 | 8,756 | 4500 Supplies and Materials | 6,408 | 20,840 | 7,738 | (13,102) | (63) |
| 994 | 747 | 860 | 4900 Other Expenses | 1,413 | 870 | 1,633 | 763 | 88 |
| <u>20,250</u> | <u>22,005</u> | <u>20,610</u> | Subtotal - Other | <u>18,774</u> | <u>32,270</u> | <u>21,009</u> | <u>(11,261)</u> | (35) |
| <u>800</u> | <u>2,045</u> | <u>1,022</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 403,732</u> | <u>\$ 453,878</u> | <u>\$ 492,671</u> | Location Totals | <u>\$ 465,846</u> | <u>\$ 460,155</u> | <u>\$ 482,523</u> | <u>\$ 22,368</u> | 5 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 43.00 | 36.00 | 39.00 | Enrollment in ADM (9-12) | 36.00 | 33.00 | 36.00 |

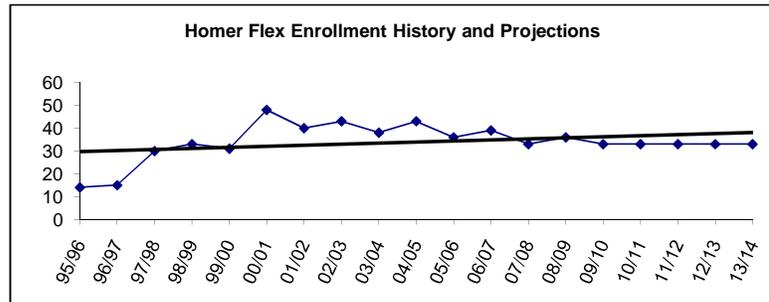
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|-------------|--------------------------|-------------|-------------|-------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 2.50 | 2.50 | 2.75 | Teacher (Includes Quest) | 2.75 | 2.50 | 2.75 |
| - | - | - | Specialist* | - | - | - |
| 0.50 | 0.50 | 0.50 | Special Ed Teacher** | 0.50 | 0.50 | 0.50 |
| <u>4.00</u> | <u>4.00</u> | <u>4.25</u> | Certified Subtotal | <u>4.25</u> | <u>4.00</u> | <u>4.25</u> |
| 0.44 | 0.44 | 0.44 | Special Ed Aide | 0.44 | 0.44 | 0.44 |
| 0.05 | 0.05 | 0.05 | Nurse*** | 0.05 | 0.04 | 0.04 |
| 0.50 | 0.75 | 0.75 | 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>1.74</u> | <u>1.74</u> | Classified Subtotal | <u>1.74</u> | <u>1.73</u> | <u>1.73</u> |
| <u>5.49</u> | <u>5.74</u> | <u>5.99</u> | Total | <u>5.99</u> | <u>5.73</u> | <u>5.98</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.

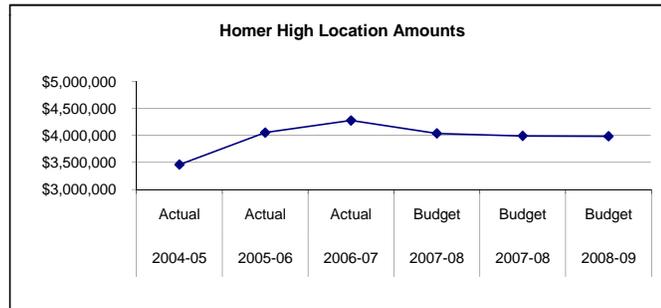


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 1,645,953 | \$ 1,871,666 | \$ 1,889,704 | 3100 Certified Salaries | \$ 1,943,334 | \$ 1,886,578 | \$ 1,854,279 | \$ (32,299) | (2) |
| 521,126 | 586,717 | 612,409 | 3200 Non-Certified Salaries | 593,853 | 583,539 | 550,533 | (33,006) | (6) |
| 755,575 | 974,156 | 1,127,785 | 3500 Employee Benefits | 898,560 | 891,343 | 886,811 | (4,532) | (1) |
| <u>2,922,654</u> | <u>3,432,539</u> | <u>3,629,898</u> | Subtotal - Personnel Services | <u>3,435,747</u> | <u>3,361,460</u> | <u>3,291,623</u> | <u>(69,837)</u> | (2) |
| - | - | 250 | 4100 Pro-Tech | - | 250 | - | - | - |
| 3,608 | 2,165 | 5,134 | 4200 Travel | 2,093 | 4,841 | 2,093 | (2,748) | (57) |
| 111 | - | 106 | 4250 Student Travel | - | - | - | - | - |
| 49,990 | 86,995 | 75,593 | 4300 Utility Services | 51,369 | 52,255 | 52,672 | 417 | 1 |
| 354,691 | 402,019 | 432,146 | 4350 Energy | 430,440 | 430,440 | 523,743 | 93,303 | 22 |
| 20,689 | 26,229 | 22,852 | 4400 Purchased Services | 30,541 | 28,939 | 29,871 | 932 | 3 |
| 90,915 | 88,828 | 91,926 | 4500 Supplies and Materials | 83,126 | 102,823 | 78,126 | (24,697) | (24) |
| 4,980 | 1,956 | 5,892 | 4900 Other Expenses | 3,182 | 5,637 | 6,057 | 420 | 7 |
| <u>524,984</u> | <u>608,192</u> | <u>633,899</u> | Subtotal - Other | <u>600,751</u> | <u>625,185</u> | <u>692,562</u> | <u>67,627</u> | - |
| <u>11,884</u> | <u>10,848</u> | <u>12,978</u> | 5100 Equipment | <u>-</u> | <u>4,720</u> | <u>-</u> | <u>(4,720)</u> | (100) |
| <u>\$ 3,459,522</u> | <u>\$ 4,051,579</u> | <u>\$ 4,276,775</u> | Location Totals | <u>\$ 4,036,498</u> | <u>\$ 3,991,365</u> | <u>\$ 3,984,185</u> | <u>\$ (6,930)</u> | (0) |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 473.00 | 492.00 | 470.00 | Enrollment in ADM (9-12) | 464.00 | 428.00 | 424.00 |

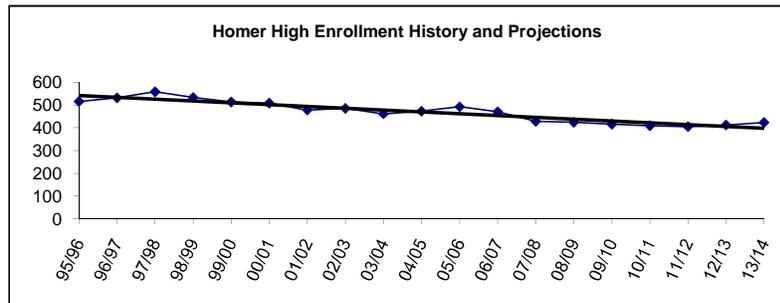
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 2.00 | 2.00 | 2.00 | Administrator | 2.00 | 2.00 | 2.00 |
| 22.15 | 23.00 | 22.50 | Teacher (Includes Quest) | 17.00 | 22.50 | 19.00 |
| 1.00 | 2.50 | 2.50 | Specialist* | 2.50 | 1.50 | 2.00 |
| 4.00 | 6.00 | 6.00 | Special Ed Teacher** | 7.00 | 6.00 | 6.00 |
| <u>29.15</u> | <u>33.50</u> | <u>33.00</u> | Certified Subtotal | <u>28.50</u> | <u>32.00</u> | <u>29.00</u> |
| 3.52 | 3.52 | 3.52 | Special Ed Aide | 4.52 | 3.52 | 3.52 |
| 0.94 | 1.94 | 1.94 | Aide | 1.94 | 1.94 | 1.94 |
| 0.50 | 0.50 | 0.50 | Nurse*** | 0.50 | 0.43 | 0.43 |
| 4.00 | 4.50 | 4.50 | Support | 4.50 | 4.50 | 4.00 |
| 5.50 | 5.50 | 5.50 | Custodian | 5.50 | 5.50 | 5.00 |
| <u>14.46</u> | <u>15.96</u> | <u>15.96</u> | Classified Subtotal | <u>16.96</u> | <u>15.89</u> | <u>14.89</u> |
| <u>43.61</u> | <u>49.46</u> | <u>48.96</u> | Total | <u>45.46</u> | <u>47.89</u> | <u>43.89</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.

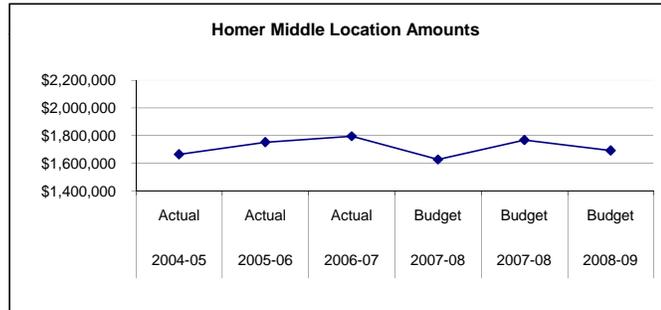


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 924,434 | \$ 895,242 | \$ 889,537 | 3100 Certified Salaries | \$ 813,931 | \$ 849,437 | \$ 846,415 | \$ (3,022) | (0) |
| 206,131 | 226,819 | 234,824 | 3200 Non-Certified Salaries | 229,171 | 237,950 | 211,418 | (26,532) | (11) |
| 387,992 | 444,283 | 503,773 | 3500 Employee Benefits | 367,784 | 393,114 | 379,548 | (13,566) | (3) |
| <u>1,518,557</u> | <u>1,566,344</u> | <u>1,628,134</u> | Subtotal - Personnel Services | <u>1,410,886</u> | <u>1,480,501</u> | <u>1,437,381</u> | <u>(43,120)</u> | (3) |
| 500 | - | - | 4100 Professional-Technical Services | - | 500 | - | (500) | (100) |
| 1,288 | 929 | 263 | 4200 Travel | 1,050 | 670 | 1,050 | 380 | 57 |
| 22,220 | 20,580 | 18,328 | 4300 Utility Services | 22,962 | 23,066 | 23,481 | 415 | 2 |
| 82,770 | 119,344 | 109,872 | 4350 Energy | 153,833 | 153,833 | 193,721 | 39,888 | 26 |
| 8,633 | 7,608 | 7,389 | 4400 Purchased Services | 9,199 | 45,367 | 9,253 | (36,114) | (80) |
| 24,305 | 29,687 | 30,036 | 4500 Supplies and Materials | 27,850 | 64,440 | 26,395 | (38,045) | (59) |
| 699 | 650 | 650 | 4900 Other Expenses | 1,400 | 826 | 1,430 | 604 | 73 |
| <u>140,415</u> | <u>178,798</u> | <u>166,538</u> | Subtotal - Other | <u>216,294</u> | <u>288,702</u> | <u>255,330</u> | <u>(32,872)</u> | (11) |
| <u>6,080</u> | <u>8,253</u> | <u>1,596</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 1,665,052</u> | <u>\$ 1,753,395</u> | <u>\$ 1,796,268</u> | Location Totals | <u>\$ 1,627,180</u> | <u>\$ 1,769,203</u> | <u>\$ 1,692,711</u> | <u>\$ (75,992)</u> | (4) |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 242.00 | 215.00 | 211.00 | Enrollment in ADM (7-8) | 187.00 | 197.00 | 172.00 |

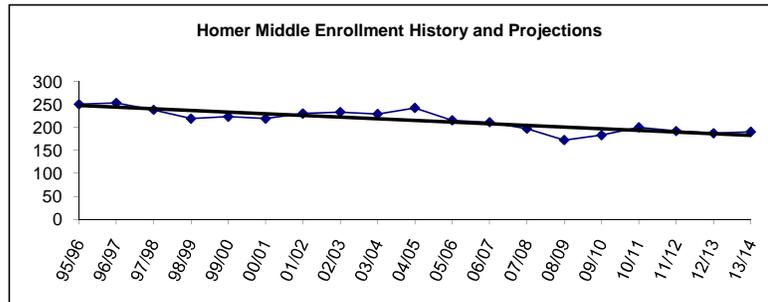
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 10.00 | 9.50 | 9.00 | Teacher (Includes Quest) | 7.00 | 8.20 | 6.50 |
| 2.00 | 2.50 | 2.00 | Specialist* | 1.00 | 2.00 | 2.00 |
| 3.00 | 2.00 | 2.00 | Special Ed Teacher** | 3.00 | 2.00 | 2.00 |
| <u>16.00</u> | <u>15.00</u> | <u>14.00</u> | Certified Subtotal | <u>12.00</u> | <u>13.20</u> | <u>11.50</u> |
| 0.55 | 0.63 | 0.50 | Nurse*** | 0.50 | 0.81 | 0.81 |
| 1.32 | 2.55 | 2.64 | Special Ed Aide | 3.11 | 1.76 | 1.76 |
| - | 0 | 0.88 | Aide | 0.44 | 0.88 | 0.44 |
| 1.50 | 1.50 | 1.00 | Support | 1.00 | 1.00 | 1.00 |
| 2.50 | 2.50 | 2.50 | Custodian | 2.00 | 2.50 | 2.00 |
| <u>5.87</u> | <u>7.62</u> | <u>7.52</u> | Classified Subtotal | <u>7.05</u> | <u>6.95</u> | <u>6.01</u> |
| <u>21.87</u> | <u>22.62</u> | <u>21.52</u> | Total | <u>19.05</u> | <u>20.15</u> | <u>17.51</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.

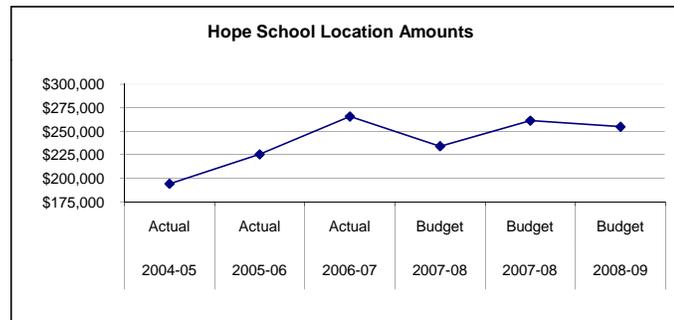


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|-------------------|----------------|
| \$ 82,687 | \$ 89,797 | \$ 80,550 | 3100 Certified Salaries | \$ 84,296 | \$ 84,646 | \$ 86,465 | \$ 1,819 | 2 |
| 25,839 | 37,261 | 42,080 | 3200 Non-Certified Salaries | 34,151 | 44,992 | 34,981 | (10,011) | (22) |
| 43,711 | 55,678 | 64,808 | 3500 Employee Benefits | 45,273 | 53,468 | 48,771 | (4,697) | (9) |
| <u>152,237</u> | <u>182,736</u> | <u>187,438</u> | Subtotal - Personnel Services | <u>163,720</u> | <u>183,106</u> | <u>170,217</u> | <u>(12,889)</u> | (7) |
| 2,056 | 1,990 | 2,091 | 4200 Travel | 924 | 924 | 924 | - | - |
| 4,950 | 2,846 | 6,318 | 4300 Utility Services | 3,886 | 3,886 | 4,233 | 347 | 9 |
| 31,517 | 33,934 | 43,321 | 4350 Energy | 60,408 | 60,408 | 75,647 | 15,239 | 25 |
| 338 | 219 | 346 | 4400 Purchased Services | 923 | 923 | 855 | (68) | (7) |
| 2,825 | 2,309 | 24,223 | 4500 Supplies and Materials | 3,389 | 11,394 | 2,298 | (9,096) | (80) |
| - | 220 | 684 | 4900 Other Expenses | 876 | 667 | 667 | - | - |
| <u>41,686</u> | <u>41,518</u> | <u>76,983</u> | Subtotal - Other | <u>70,406</u> | <u>78,202</u> | <u>84,624</u> | <u>6,422</u> | 8 |
| <u>219</u> | <u>1,266</u> | <u>1,381</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 194,142</u> | <u>\$ 225,520</u> | <u>\$ 265,802</u> | Location Totals | <u>\$ 234,126</u> | <u>\$ 261,308</u> | <u>\$ 254,841</u> | <u>\$ (6,467)</u> | (2) |



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.

FY08 OASIS count reduction causes loss of separate school status per funding formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 14.00 | 11.00 | 16.00 | Enrollment in ADM (K-12) | 17.00 | 8.00 | 7.00 |

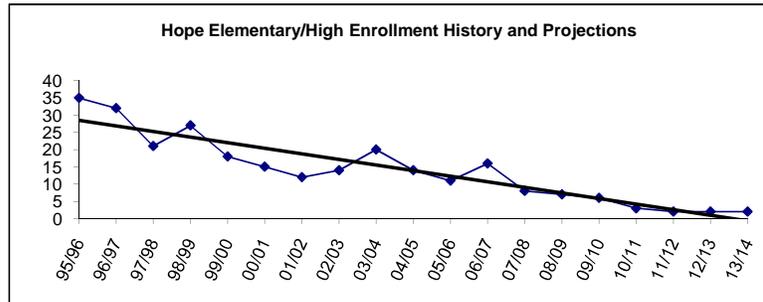
FTE's Included In Current Budget

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 0.30 | 0.30 | 0.20 | Administrator | 0.20 | 0.20 | 0.20 |
| 1.00 | 1.00 | 1.00 | Teacher (Includes Quest) | 1.00 | 1.00 | 1.00 |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| <u>1.30</u> | <u>1.30</u> | <u>1.20</u> | Certified Subtotal | <u>1.20</u> | <u>1.20</u> | <u>1.20</u> |
| - | 0.38 | - | Special Ed Aide | - | 0.44 | - |
| 0.03 | 0.03 | 0.03 | Nurse*** | 0.03 | 0.03 | 0.03 |
| - | - | 0.50 | Aide | - | - | - |
| 0.50 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| 0.50 | 0.50 | 0.50 | Custodian | 0.50 | 0.50 | 0.50 |
| <u>1.03</u> | <u>1.66</u> | <u>1.78</u> | Classified Subtotal | <u>1.28</u> | <u>1.72</u> | <u>1.28</u> |
| <u>2.33</u> | <u>2.96</u> | <u>2.98</u> | Total | <u>2.48</u> | <u>2.92</u> | <u>2.48</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.



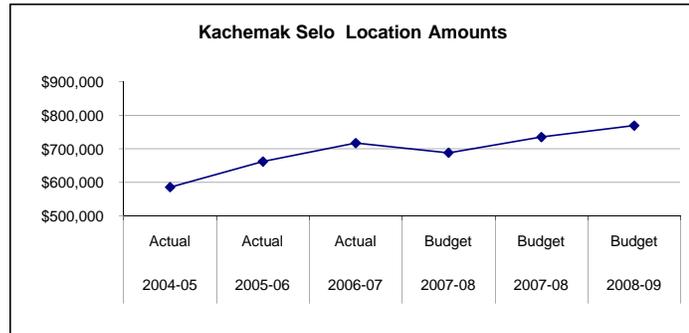
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 56 Kachemak Selo Elementary / High

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 292,427 | \$ 289,040 | \$ 317,498 | 3100 Certified Salaries | \$ 331,641 | \$ 341,067 | \$ 378,000 | \$ 36,933 | 11 |
| 82,738 | 113,170 | 103,488 | 3200 Non-Certified Salaries | 114,815 | 121,489 | 121,253 | (236) | (0) |
| 152,895 | 178,021 | 211,700 | 3500 Employee Benefits | 166,579 | 176,325 | 192,664 | 16,339 | 9 |
| <u>528,060</u> | <u>580,231</u> | <u>632,686</u> | Subtotal - Personnel Services | <u>613,035</u> | <u>638,881</u> | <u>691,917</u> | <u>53,036</u> | 8 |
| 14,265 | 16,360 | 16,060 | 4200 Travel | 15,800 | 15,800 | 15,800 | - | - |
| 4,034 | 4,382 | 3,514 | 4300 Utility Services | 4,217 | 4,997 | 5,220 | 223 | 4 |
| 6,049 | 10,941 | 12,174 | 4350 Energy | 4,002 | 4,002 | 4,492 | 490 | 12 |
| 24,609 | 36,673 | 40,725 | 4400 Purchased Services | 40,803 | 40,803 | 40,938 | 135 | 0 |
| 7,127 | 9,741 | 10,732 | 4500 Supplies and Materials | 10,350 | 30,123 | 10,865 | (19,258) | (64) |
| 660 | 660 | 680 | 4900 Other Expenses | 725 | 1,130 | 1,130 | - | - |
| <u>56,744</u> | <u>78,757</u> | <u>83,885</u> | Subtotal - Other | <u>75,897</u> | <u>96,855</u> | <u>78,445</u> | <u>(18,410)</u> | (19) |
| <u>946</u> | <u>3,448</u> | <u>1,230</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 585,750</u> | <u>\$ 662,436</u> | <u>\$ 717,801</u> | Location Totals | <u>\$ 688,932</u> | <u>\$ 735,736</u> | <u>\$ 770,362</u> | <u>\$ 34,626</u> | 5 |



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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 56 Kachemak Selo Elementary / High

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 90.00 | 88.00 | 89.00 | Enrollment in ADM (K-12) | 86.00 | 94.00 | 90.00 |

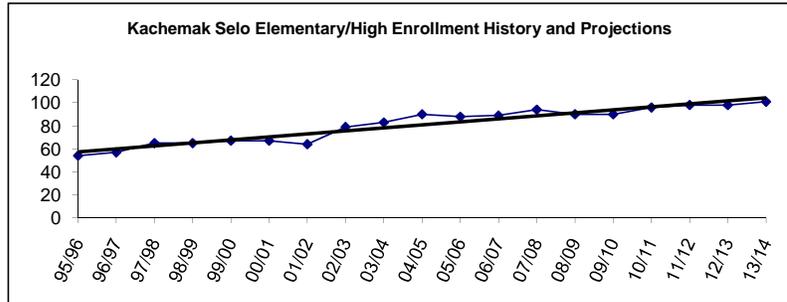
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|-------------|--------------------------|-------------|-------------|-------------|
| 0.50 | 0.50 | 0.50 | Administrator | 0.50 | 0.50 | 0.50 |
| 4.50 | 4.50 | 4.50 | Teacher (Includes Quest) | 4.00 | 4.50 | 5.00 |
| - | - | - | Specialist* | - | - | - |
| 0.25 | 0.25 | 0.25 | Special Ed Teacher** | 0.25 | 0.25 | 0.25 |
| <u>5.25</u> | <u>5.25</u> | <u>5.25</u> | Certified Subtotal | <u>4.75</u> | <u>5.25</u> | <u>5.75</u> |
| 0.07 | - | - | Special Ed Aide | - | - | - |
| 1.89 | 2.43 | 2.37 | Aide | 2.37 | 2.51 | 2.51 |
| 0.15 | 0.20 | 0.20 | Nurse*** | 0.20 | 0.20 | 0.20 |
| 0.50 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| 0.50 | 0.50 | 0.50 | Custodian | 0.50 | 0.75 | 0.50 |
| <u>3.11</u> | <u>3.88</u> | <u>3.82</u> | Classified Subtotal | <u>3.82</u> | <u>4.21</u> | <u>3.96</u> |
| <u>8.36</u> | <u>9.13</u> | <u>9.07</u> | Total | <u>8.57</u> | <u>9.46</u> | <u>9.71</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.

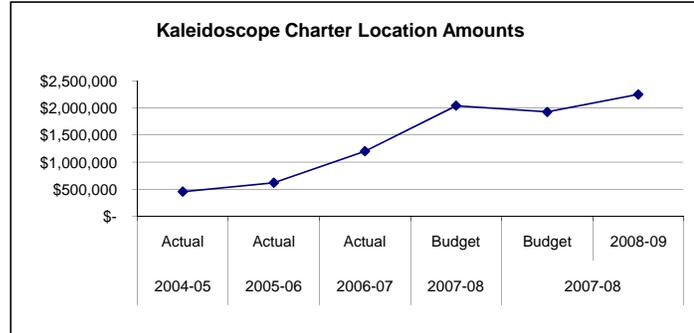


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures
Location: 63 Kaleidoscope

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 267,083 | \$ 312,691 | \$ 585,504 | 3100 Certified Salaries | \$ 717,603 | \$ 717,603 | \$ 854,261 | \$ 136,658 | 19 |
| 54,907 | 109,911 | 141,649 | 3200 Non-Certified Salaries | 170,112 | 170,112 | 195,964 | 25,852 | 15 |
| 105,508 | 152,365 | 303,357 | 3500 Employee Benefits | 631,944 | 323,257 | 378,000 | 54,743 | 17 |
| <u>427,498</u> | <u>574,967</u> | <u>1,030,510</u> | Subtotal - Personnel Services | <u>1,519,659</u> | <u>1,210,972</u> | <u>1,428,225</u> | <u>217,253</u> | 18 |
| - | 1,756 | 9,390 | 4100 Professional-Technical Services | - | - | 25,500 | 25,500 | - |
| 70 | 252 | 119 | 4200 Travel | - | - | 3,800 | 3,800 | - |
| 500 | 2,059 | 6,986 | 4300 Utility Services | 600 | 600 | 9,650 | 9,050 | 1,508 |
| 9,500 | 9,511 | 29,223 | 4350 Energy | 33,680 | 33,680 | 40,795 | 7,115 | 21 |
| 2,224 | 3,994 | 57,830 | 4400 Purchased Services | 63,461 | 63,461 | 26,000 | (37,461) | (59) |
| 853 | 5,322 | 17,049 | 4500 Supplies and Materials | 11,200 | 11,200 | 75,450 | 64,250 | 574 |
| 4 | - | (3,994) | 4900 Other Expenses | 329,976 | 524,275 | 513,322 | (10,953) | (2) |
| 15,467 | 21,905 | 41,828 | 4950 Indirect Costs | 65,099 | 65,099 | 106,218 | 41,119 | 63 |
| <u>28,618</u> | <u>44,799</u> | <u>158,431</u> | Subtotal - Other | <u>504,016</u> | <u>698,315</u> | <u>800,735</u> | <u>76,920</u> | 11 |
| - | 640 | 14,784 | 5100 Equipment | 22,204 | 22,204 | 25,750 | 3,546 | 16 |
| <u>\$ 456,116</u> | <u>\$ 620,406</u> | <u>\$ 1,203,725</u> | Location Totals | <u>\$ 2,045,879</u> | <u>\$ 1,931,491</u> | <u>\$ 2,254,710</u> | <u>\$ 323,219</u> | 17 |



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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 63 Kaleidoscope Charter School

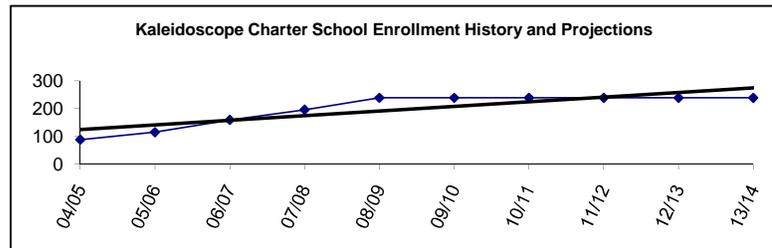
| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| 88 | 115.00 | 159.00 | Enrollment in ADM (1 - 3) | 196.00 | 196.00 | 239.00 |
| FTE's Included In Current Budget | | | | | | |
| Staff in FTE | | | | | | |
| 0.30 | 0.30 | 1.00 | Administrator | 1.00 | 0.49 | 0.49 |
| 4.60 | 5.68 | 8.00 | Teacher (Includes Quest) | 8.00 | 10.50 | 10.50 |
| 0.50 | 0.50 | 1.00 | Specialist* | 1.00 | 1.00 | 1.00 |
| - | - | - | Special Ed Teacher** | - | 0.50 | 0.50 |
| <u>5.40</u> | <u>6.48</u> | <u>10.00</u> | Certified Subtotal | <u>10.00</u> | <u>12.49</u> | <u>12.49</u> |
| 0.25 | 1.14 | 2.02 | Aide | 2.02 | 2.32 | 2.70 |
| 0.25 | 0.25 | 0.36 | Nurse*** | 0.36 | 0.88 | 0.50 |
| 0.63 | 0.88 | 1.31 | Support | 1.31 | 1.25 | 1.25 |
| 0.38 | 0.63 | 0.63 | Custodian | 0.63 | 2.00 | 2.00 |
| <u>1.51</u> | <u>2.90</u> | <u>4.32</u> | Classified Subtotal | <u>4.32</u> | <u>6.45</u> | <u>6.45</u> |
| <u>6.91</u> | <u>9.38</u> | <u>14.32</u> | Total | <u>14.32</u> | <u>18.94</u> | <u>18.94</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

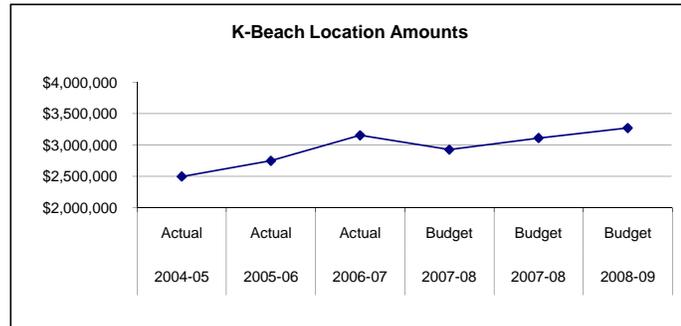


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 1,453,604 | \$ 1,523,911 | \$ 1,673,773 | 3100 Certified Salaries | \$ 1,685,775 | \$ 1,713,816 | \$ 1,742,290 | \$ 28,474 | 2 |
| 285,935 | 320,321 | 346,397 | 3200 Non-Certified Salaries | 356,458 | 415,713 | 512,205 | 96,492 | 23 |
| 627,011 | 742,623 | 918,742 | 3500 Employee Benefits | 721,601 | 774,540 | 841,219 | 66,679 | 9 |
| <u>2,366,550</u> | <u>2,586,855</u> | <u>2,938,912</u> | Subtotal - Personnel Services | <u>2,763,834</u> | <u>2,904,069</u> | <u>3,095,714</u> | <u>191,645</u> | 7 |
| 110 | - | 700 | 4100 Professional-Technical Services | 996 | 1,109 | 996 | (113) | - |
| - | 646 | - | 4200 Travel | 566 | 666 | 566 | (100) | (15) |
| 244 | - | - | 4250 Student Travel | - | - | - | - | - |
| 8,850 | 11,823 | 9,070 | 4300 Utility Services | 21,729 | 21,771 | 22,727 | 956 | 4 |
| 62,996 | 72,137 | 80,692 | 4350 Energy | 76,134 | 76,134 | 88,793 | 12,659 | 17 |
| 8,934 | 7,955 | 9,735 | 4400 Purchased Services | 13,882 | 13,897 | 14,848 | 951 | 7 |
| 38,132 | 55,751 | 110,931 | 4500 Supplies and Materials | 45,623 | 90,877 | 45,303 | (45,574) | (50) |
| 660 | 680 | 880 | 4900 Other Expenses | 1,050 | 1,041 | 1,159 | 118 | 11 |
| <u>119,926</u> | <u>148,992</u> | <u>212,008</u> | Subtotal - Other | <u>159,980</u> | <u>205,495</u> | <u>174,392</u> | <u>(31,103)</u> | (15) |
| 8,904 | 10,228 | 1,967 | 5100 Equipment | - | - | - | - | - |
| <u>\$ 2,495,380</u> | <u>\$ 2,746,075</u> | <u>\$ 3,152,887</u> | Location Totals | <u>\$ 2,923,814</u> | <u>\$ 3,109,564</u> | <u>\$ 3,270,106</u> | <u>\$ 160,542</u> | 5 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 443.00 | 446.00 | 446.00 | Enrollment in ADM (K-6) | 443.00 | 441.00 | 437.00 |

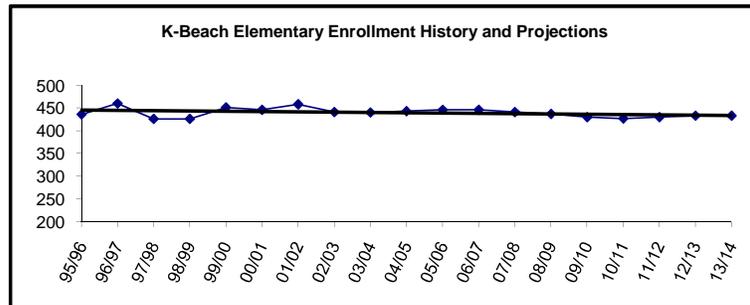
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 20.00 | 22.00 | 23.00 | Teacher (Includes Quest) | 19.00 | 22.00 | 22.50 |
| 2.00 | 1.50 | 2.50 | Specialist* | 2.50 | 2.50 | 1.50 |
| 3.00 | 3.00 | 3.00 | Special Ed Teacher** | 3.00 | 3.00 | 3.00 |
| <u>26.00</u> | <u>27.50</u> | <u>29.50</u> | Certified Subtotal | <u>25.50</u> | <u>28.50</u> | <u>28.00</u> |
| 4.40 | 4.40 | 5.07 | Special Ed Aide | 5.07 | 7.27 | 7.27 |
| - | 0.44 | 0.57 | Aide | 0.44 | 0.44 | 0.44 |
| 0.93 | 0.93 | 0.93 | Nurse*** | 0.93 | 0.88 | 0.88 |
| 1.50 | 1.50 | 1.50 | Support | 1.50 | 1.50 | 1.50 |
| 3.00 | 3.50 | 3.50 | Custodian | 3.50 | 3.50 | 3.50 |
| <u>9.83</u> | <u>10.77</u> | <u>11.57</u> | Classified Subtotal | <u>11.44</u> | <u>13.59</u> | <u>13.59</u> |
| <u>35.83</u> | <u>38.27</u> | <u>41.07</u> | Total | <u>36.94</u> | <u>42.09</u> | <u>41.59</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.



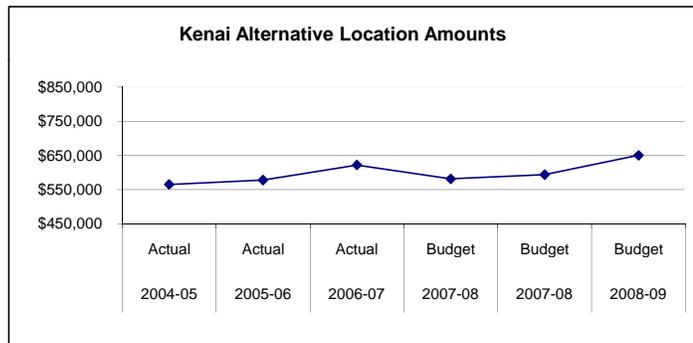
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 67 Kenai Alternative High School

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 330,258 | \$ 312,414 | \$ 332,774 | 3100 Certified Salaries | \$ 347,387 | \$ 345,797 | \$ 370,206 | \$ 24,409 | 7 |
| 52,205 | 57,339 | 49,372 | 3200 Non-Certified Salaries | 50,930 | 48,455 | 63,158 | 14,703 | 30 |
| 137,199 | 146,509 | 179,860 | 3500 Employee Benefits | 134,539 | 135,598 | 158,120 | 22,522 | 17 |
| <u>519,662</u> | <u>516,262</u> | <u>562,006</u> | Subtotal - Personnel Services | <u>532,856</u> | <u>529,850</u> | <u>591,484</u> | <u>61,634</u> | 12 |
| 334 | 415 | - | 4200 Travel | 562 | 562 | 562 | - | - |
| 9,789 | 10,795 | 9,389 | 4300 Utility Services | 10,964 | 10,964 | 11,730 | 766 | 7 |
| 24,465 | 27,073 | 36,116 | 4350 Energy | 22,146 | 22,146 | 28,196 | 6,050 | 27 |
| 1,021 | 1,039 | 1,440 | 4400 Purchased Services | 1,700 | 1,700 | 2,521 | 821 | 48 |
| 8,067 | 10,059 | 10,701 | 4500 Supplies and Materials | 12,514 | 27,030 | 14,137 | (12,893) | (48) |
| 895 | 650 | 1,165 | 4900 Other Expenses | 800 | 1,520 | 1,520 | - | - |
| <u>44,571</u> | <u>50,031</u> | <u>58,811</u> | Subtotal - Other | <u>48,686</u> | <u>63,922</u> | <u>58,666</u> | <u>(5,256)</u> | (8) |
| <u>888</u> | <u>11,656</u> | <u>1,103</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 565,121</u> | <u>\$ 577,949</u> | <u>\$ 621,920</u> | Location Totals | <u>\$ 581,542</u> | <u>\$ 593,772</u> | <u>\$ 650,150</u> | <u>\$ 56,378</u> | 9 |



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 - 2008 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 67 Kenai Alternative High School

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 59.00 | 70.00 | 87.00 | Enrollment in ADM (9-12) | 83.00 | 103.00 | 96.00 |

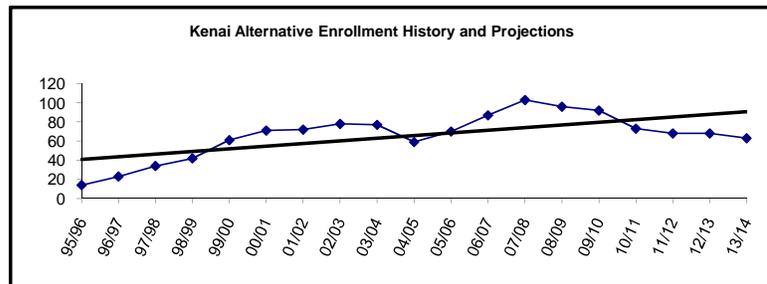
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|--------------|--------------------------|-------------|-------------|-------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 4.50 | 4.50 | 7.25 | Teacher (Includes Quest) | 4.75 | 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>8.75</u> | Certified Subtotal | <u>6.25</u> | <u>6.00</u> | <u>6.25</u> |
| 0.17 | 0.18 | 0.18 | Nurse*** | 0.18 | 0.18 | 0.18 |
| 0.50 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| 1.00 | 0.50 | 0.50 | Custodian | 0.50 | 0.50 | 1.00 |
| <u>1.67</u> | <u>1.43</u> | <u>1.43</u> | Classified Subtotal | <u>1.43</u> | <u>1.43</u> | <u>1.93</u> |
| <u>7.67</u> | <u>7.43</u> | <u>10.18</u> | Total | <u>7.68</u> | <u>7.43</u> | <u>8.18</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.

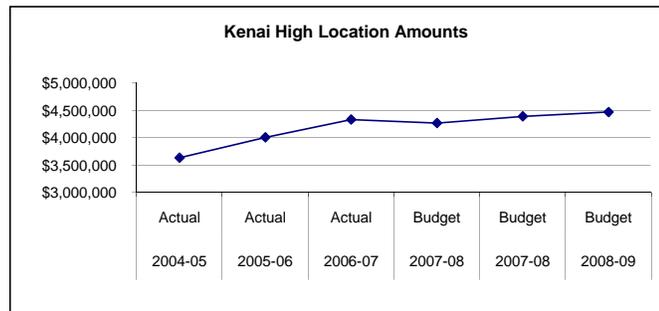


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 1,957,339 | \$ 2,093,091 | \$ 2,127,434 | 3100 Certified Salaries | \$ 2,319,322 | \$ 2,380,842 | \$ 2,363,783 | \$ (17,059) | (1) |
| 437,928 | 478,579 | 493,944 | 3200 Non-Certified Salaries | 486,997 | 497,067 | 521,250 | 24,183 | 5 |
| 817,543 | 971,231 | 1,122,095 | 3500 Employee Benefits | 933,858 | 958,484 | 989,222 | 30,738 | 3 |
| <u>3,212,810</u> | <u>3,542,901</u> | <u>3,743,473</u> | Subtotal - Personnel Services | <u>3,740,177</u> | <u>3,836,393</u> | <u>3,874,255</u> | <u>37,862</u> | - |
| 3,682 | 2,859 | 4,263 | 4200 Travel | 1,725 | 2,667 | 1,725 | (942) | (35) |
| 42,914 | 44,629 | 41,260 | 4300 Utility Services | 41,094 | 41,269 | 41,878 | 609 | 1 |
| 245,294 | 304,092 | 364,979 | 4350 Energy | 346,717 | 346,717 | 410,697 | 63,980 | 18 |
| 25,417 | 21,889 | 27,034 | 4400 Purchased Services | 28,847 | 30,568 | 31,289 | 721 | 2 |
| 85,435 | 73,434 | 95,453 | 4500 Supplies and Materials | 99,324 | 119,567 | 97,084 | (22,483) | (19) |
| 5,552 | 1,964 | 5,060 | 4900 Other Expenses | 8,443 | 9,784 | 11,653 | 1,869 | 19 |
| <u>408,294</u> | <u>448,867</u> | <u>538,049</u> | Subtotal - Other | <u>526,150</u> | <u>550,572</u> | <u>594,326</u> | <u>43,754</u> | 8 |
| <u>12,263</u> | <u>13,588</u> | <u>48,513</u> | 5100 Equipment | - | 1,401 | - | (1,401) | - |
| <u>\$ 3,633,367</u> | <u>\$ 4,005,356</u> | <u>\$ 4,330,035</u> | Location Totals | <u>\$ 4,266,327</u> | <u>\$ 4,388,366</u> | <u>\$ 4,468,581</u> | <u>\$ 80,215</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 517.00 | 510.00 | 518.00 | Enrollment in ADM (9-12) | 542.00 | 495.00 | 526.00 |

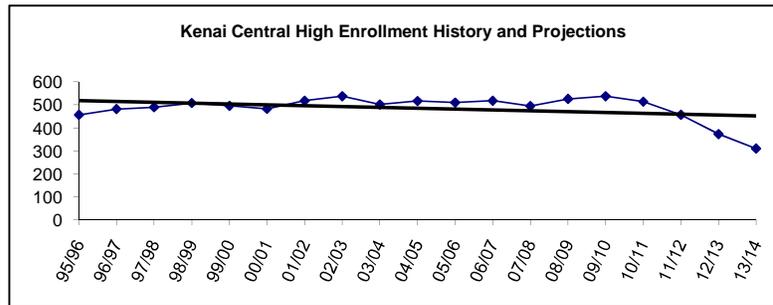
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 2.00 | 2.00 | 2.00 | Administrator | 2.00 | 2.00 | 2.00 |
| 22.70 | 23.50 | 22.60 | Teacher (Includes Quest) | 20.10 | 25.40 | 23.40 |
| 2.80 | 3.00 | 3.40 | Specialist* | 3.40 | 3.10 | 3.10 |
| 6.00 | 6.00 | 6.00 | Special Ed Teacher** | 6.00 | 6.00 | 6.00 |
| <u>33.50</u> | <u>34.50</u> | <u>34.00</u> | Certified Subtotal | <u>31.50</u> | <u>36.50</u> | <u>34.50</u> |
| 0.88 | 0.88 | 0.88 | Special Ed Aide | 0.88 | 0.88 | 0.88 |
| - | 0.44 | 0.44 | Aide | 0.44 | 0.44 | 0.44 |
| 0.50 | 0.50 | 0.50 | Nurse*** | 0.50 | 0.60 | 0.60 |
| 4.50 | 4.50 | 4.50 | Support | 4.50 | 4.50 | 4.50 |
| 6.50 | 6.50 | 6.50 | Custodian | 6.50 | 6.50 | 6.50 |
| <u>12.38</u> | <u>12.82</u> | <u>12.82</u> | Classified Subtotal | <u>12.82</u> | <u>12.92</u> | <u>12.92</u> |
| <u>45.88</u> | <u>47.32</u> | <u>46.82</u> | Total | <u>44.32</u> | <u>49.42</u> | <u>47.42</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.

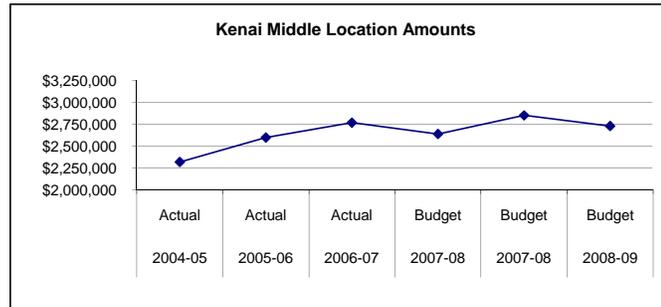


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 1,372,102 | \$ 1,426,303 | \$ 1,472,256 | 3100 Certified Salaries | \$ 1,509,859 | \$ 1,574,799 | \$ 1,561,451 | \$ (13,348) | (1) |
| 235,888 | 286,279 | 284,265 | 3200 Non-Certified Salaries | 296,728 | 309,538 | 289,342 | (20,196) | (7) |
| 539,282 | 666,673 | 781,315 | 3500 Employee Benefits | 600,005 | 641,295 | 624,775 | (16,520) | (3) |
| <u>2,147,272</u> | <u>2,379,255</u> | <u>2,537,836</u> | Subtotal - Personnel Services | <u>2,406,592</u> | <u>2,525,632</u> | <u>2,475,568</u> | <u>(50,064)</u> | (2) |
| 183 | 278 | 381 | 4200 Travel | 650 | 688 | 650 | (38) | (6) |
| 1,240 | - | - | 4250 Student Travel | - | - | - | - | - |
| 10,473 | 11,818 | 12,268 | 4300 Utility Services | 13,258 | 13,626 | 13,794 | 168 | 1 |
| 98,272 | 133,476 | 138,755 | 4350 Energy | 152,452 | 152,452 | 178,730 | 26,278 | 17 |
| 9,718 | 10,573 | 10,248 | 4400 Purchased Services | 15,931 | 52,806 | 15,197 | (37,609) | (71) |
| 44,339 | 42,858 | 64,105 | 4500 Supplies and Materials | 46,569 | 100,765 | 42,792 | (57,973) | (58) |
| 1,300 | 2,018 | 1,429 | 4900 Other Expenses | 2,300 | 2,759 | 2,360 | (399) | (14) |
| <u>165,525</u> | <u>201,021</u> | <u>227,186</u> | Subtotal - Other | <u>231,160</u> | <u>323,096</u> | <u>253,523</u> | <u>(69,573)</u> | (22) |
| <u>5,979</u> | <u>17,174</u> | <u>2,742</u> | 5100 Equipment | - | 2,358 | - | (2,358) | - |
| <u>\$ 2,318,776</u> | <u>\$ 2,597,450</u> | <u>\$ 2,767,764</u> | Location Totals | <u>\$ 2,637,752</u> | <u>\$ 2,851,086</u> | <u>\$ 2,729,091</u> | <u>\$ (121,995)</u> | (4) |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 366.00 | 391.00 | 390.00 | Enrollment in ADM (6-8) | 352.00 | 373.00 | 312.00 |

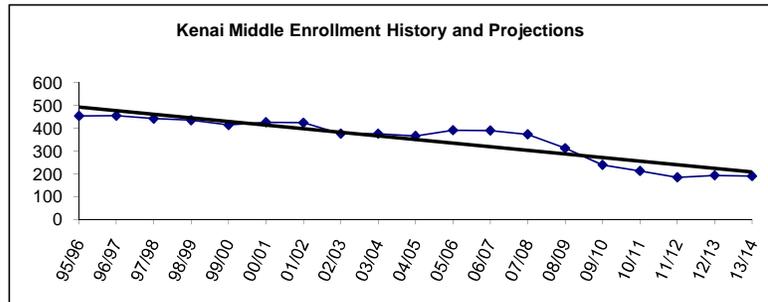
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|--------------|
| 2.00 | 2.00 | 2.00 | Administrator | 2.00 | 2.00 | 1.50 |
| 15.50 | 17.00 | 17.00 | Teacher (Includes Quest) | 13.00 | 17.00 | 14.00 |
| 2.00 | 2.50 | 1.50 | Specialist* | 2.50 | 2.40 | 2.40 |
| 3.00 | 3.00 | 3.00 | Special Ed Teacher** | 4.00 | 3.00 | 3.00 |
| <u>22.50</u> | <u>24.50</u> | <u>23.50</u> | Certified Subtotal | <u>21.50</u> | <u>24.40</u> | <u>20.90</u> |
| 1.32 | 1.76 | 0.88 | Special Ed Aide | 1.88 | 1.76 | 1.76 |
| - | - | 0.44 | Aide (ELL tutor budgeted @ Loc. 92) | 0.44 | 0.44 | 0.44 |
| 0.63 | 0.70 | 0.70 | Nurse*** | 0.70 | 0.70 | 0.70 |
| 2.00 | 2.50 | 2.50 | Support | 2.00 | 2.00 | 2.00 |
| 3.50 | 3.50 | 3.50 | Custodian | 3.50 | 3.50 | 3.00 |
| <u>7.45</u> | <u>8.46</u> | <u>8.02</u> | Classified Subtotal | <u>8.52</u> | <u>8.40</u> | <u>7.90</u> |
| <u>29.95</u> | <u>32.96</u> | <u>31.52</u> | Total | <u>30.02</u> | <u>32.80</u> | <u>28.80</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.

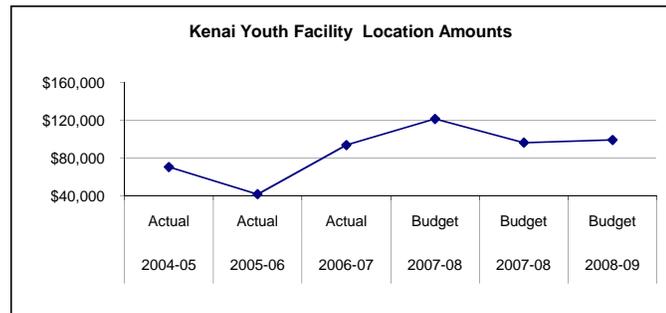


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|-----------------|----------------|
| \$ 50,715 | \$ 29,201 | \$ 63,028 | 3100 Certified Salaries | \$ 88,797 | \$ 70,845 | \$ 72,254 | \$ 1,409 | - |
| 84 | 252 | 252 | 3200 Non-Certified Salaries | 450 | 360 | 360 | - | 6 |
| 17,667 | 10,218 | 26,851 | 3500 Employee Benefits | 26,927 | 19,955 | 21,062 | 1,107 | 6 |
| <u>68,466</u> | <u>39,671</u> | <u>90,131</u> | Subtotal - Personnel Services | <u>116,174</u> | <u>91,160</u> | <u>93,676</u> | <u>2,516</u> | <u>3</u> |
| - | - | - | 4200 Travel | 1,000 | 1,000 | 1,000 | - | - |
| 897 | 865 | 1,631 | 4300 Utility Services | 2,700 | 2,700 | 2,950 | 250 | 9 |
| 91 | 59 | 218 | 4400 Purchased Services | 216 | 216 | 243 | 27 | 13 |
| 1,250 | 1,277 | 1,937 | 4500 Supplies and Materials | 1,518 | 1,218 | 1,480 | 262 | 22 |
| <u>2,238</u> | <u>2,201</u> | <u>3,786</u> | Subtotal - Other | <u>5,434</u> | <u>5,134</u> | <u>5,673</u> | <u>539</u> | <u>10</u> |
| - | - | - | 5100 Equipment | - | 200 | - | (200) | - |
| <u>\$ 70,704</u> | <u>\$ 41,872</u> | <u>\$ 93,917</u> | Location Totals | <u>\$ 121,608</u> | <u>\$ 96,494</u> | <u>\$ 99,349</u> | <u>\$ 3,055</u> | <u>3</u> |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 6.00 | 12.00 | 13.00 | Enrollment in ADM (7-12) | 10.00 | 10.00 | 10.00 |

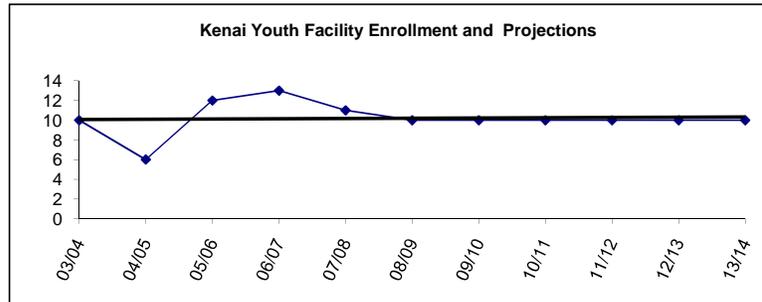
FTE's Included in Current Budget

| | 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|------|-------------------|-------------------|--------------------------|---------------------|-------------------|------------------------------|-------------------|
| - | - | 0.50 | Teacher (Includes Quest) | 1.00 | 1.00 | 1.00 | |
| 1.00 | 1.00 | 0.50 | Special Ed Teacher** | 0.50 | - | - | |
| 1.00 | 1.00 | 1.00 | Certified Subtotal | 1.50 | 1.00 | 1.00 | |
| - | - | - | Nurse*** | - | - | - | |
| - | - | - | Classified Subtotal | - | - | - | |
| 1.00 | 1.00 | 1.00 | Totals | 1.50 | 1.00 | 1.00 | |

* "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.

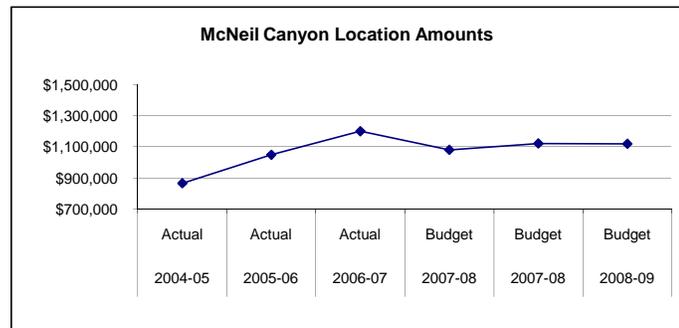


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 486,941 | \$ 562,885 | \$ 603,033 | 3100 Certified Salaries | \$ 609,286 | \$ 633,716 | \$ 630,224 | \$ (3,492) | (1) |
| 92,313 | 118,658 | 129,082 | 3200 Non-Certified Salaries | 125,033 | 119,932 | 117,634 | (2,298) | (2) |
| 198,486 | 255,667 | 323,226 | 3500 Employee Benefits | 239,543 | 246,744 | 251,619 | 4,875 | 2 |
| <u>777,740</u> | <u>937,210</u> | <u>1,055,341</u> | Subtotal - Personnel Services | <u>973,862</u> | <u>1,000,392</u> | <u>999,477</u> | <u>(915)</u> | (0) |
| 2,469 | 808 | 787 | 4200 Travel | 964 | 964 | 964 | - | - |
| 11,779 | 10,434 | 9,857 | 4300 Utility Services | 14,769 | 14,769 | 15,595 | 826 | 6 |
| 55,687 | 76,648 | 92,974 | 4350 Energy | 72,831 | 72,831 | 86,633 | 13,802 | 19 |
| 4,044 | 3,991 | 5,286 | 4400 Purchased Services | 4,086 | 4,158 | 4,186 | 28 | 1 |
| 12,317 | 17,395 | 35,325 | 4500 Supplies and Materials | 14,298 | 29,136 | 13,368 | (15,768) | (54) |
| 202 | 709 | 784 | 4900 Other Expenses | 1,025 | 863 | 1,055 | 192 | 22 |
| <u>86,498</u> | <u>109,985</u> | <u>145,013</u> | Subtotal - Others | <u>107,973</u> | <u>122,721</u> | <u>121,801</u> | <u>(920)</u> | (1) |
| <u>2,619</u> | <u>2,997</u> | <u>1,800</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 866,857</u> | <u>\$ 1,050,192</u> | <u>\$ 1,202,154</u> | Location Totals | <u>\$ 1,081,835</u> | <u>\$ 1,123,113</u> | <u>\$ 1,121,278</u> | <u>\$ (1,835)</u> | (0) |



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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 47 McNeil Canyon Elementary

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 119.00 | 116.00 | 121.00 | Enrollment in ADM (K-6) | 120.00 | 108.00 | 109.00 |

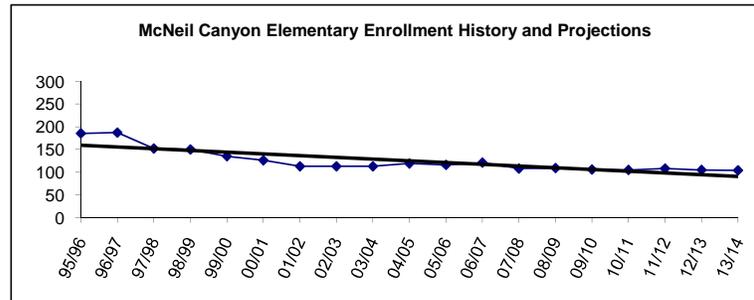
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 0.50 | 0.50 | 0.50 | Administrator | 0.50 | 0.50 | 0.50 |
| 5.50 | 6.00 | 6.50 | Teacher (Includes Quest) | 5.50 | 6.50 | 6.00 |
| 1.50 | 1.50 | 0.75 | Specialist* | 1.00 | 1.00 | 1.00 |
| 0.75 | 0.75 | 1.00 | Special Ed Teacher** | 0.75 | 1.00 | 1.00 |
| <u>8.25</u> | <u>8.75</u> | <u>8.75</u> | Certified Subtotal | <u>7.75</u> | <u>9.00</u> | <u>8.50</u> |
| - | - | - | Special Ed Aide | - | - | 0.31 |
| - | - | 0.38 | Aide | 0.38 | 0.31 | 0.38 |
| 0.24 | 0.28 | 0.62 | Nurse*** | 0.62 | 0.63 | 0.25 |
| 1.00 | 1.00 | 1.00 | Support | 1.00 | 1.00 | 1.00 |
| 1.50 | 1.50 | 1.50 | Custodian | 1.50 | 1.50 | 1.50 |
| <u>2.74</u> | <u>2.78</u> | <u>3.50</u> | Classified Subtotal | <u>3.50</u> | <u>3.44</u> | <u>3.44</u> |
| <u>10.99</u> | <u>11.53</u> | <u>12.25</u> | Total | <u>11.25</u> | <u>12.44</u> | <u>11.94</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.

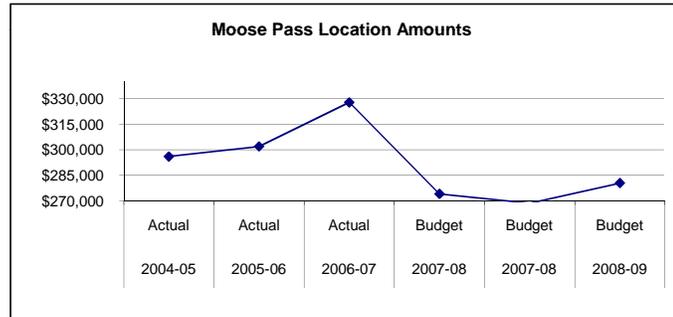


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 125,219 | \$ 119,364 | \$ 107,565 | 3100 Certified Salaries | \$ 94,723 | \$ 82,528 | \$ 86,204 | \$ 3,676 | 4 |
| 49,279 | 52,270 | 54,819 | 3200 Non-Certified Salaries | 56,316 | 56,258 | 58,447 | 2,189 | 4 |
| 76,352 | 83,449 | 92,719 | 3500 Employee Benefits | 63,036 | 62,208 | 66,577 | 4,369 | 7 |
| <u>250,850</u> | <u>255,083</u> | <u>255,103</u> | Subtotal - Personnel Services | <u>214,075</u> | <u>200,994</u> | <u>211,228</u> | <u>10,234</u> | 5 |
| 1,388 | 1,499 | 948 | 4200 Travel | 975 | 975 | 975 | - | - |
| 13,106 | 8,725 | 11,667 | 4300 Utility Services | 12,793 | 12,864 | 13,819 | 955 | 7 |
| 22,239 | 27,610 | 32,734 | 4350 Energy | 40,055 | 40,055 | 49,202 | 9,147 | 23 |
| 1,053 | 1,035 | 587 | 4400 Purchased Services | 1,403 | 1,324 | 1,298 | (26) | (2) |
| 5,700 | 6,266 | 26,458 | 4500 Supplies and Materials | 3,874 | 12,317 | 3,750 | (8,567) | (70) |
| 771 | 299 | 179 | 4900 Other Expenses | 763 | - | 113 | 113 | #DIV/0! |
| <u>44,257</u> | <u>45,434</u> | <u>72,573</u> | Subtotal - Other | <u>59,863</u> | <u>67,535</u> | <u>69,157</u> | <u>1,622</u> | 2 |
| <u>892</u> | <u>1,418</u> | <u>227</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 295,999</u> | <u>\$ 301,935</u> | <u>\$ 327,903</u> | Location Totals | <u>\$ 273,938</u> | <u>\$ 268,529</u> | <u>\$ 280,385</u> | <u>\$ 11,856</u> | 4 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 33.00 | 31.00 | 27.00 | Enrollment in ADM (K-8) | 26.00 | 27.00 | 25.00 |

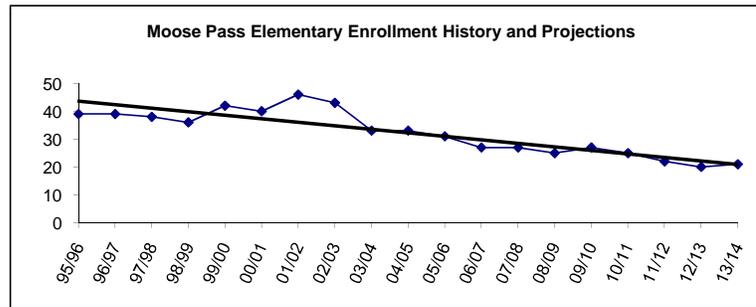
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 0.40 | 0.40 | 0.20 | Administrator | 0.20 | 0.20 | 0.20 |
| 2.00 | 2.00 | 2.00 | Teachers (includes Quest) | 1.00 | 1.50 | 1.50 |
| - | - | - | Specialists* | - | - | - |
| - | - | - | Special Ed Teachers** | - | - | - |
| <u>2.40</u> | <u>2.40</u> | <u>2.20</u> | Certified Subtotal | <u>1.20</u> | <u>1.70</u> | <u>1.70</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 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| 0.50 | 0.50 | 0.50 | Custodians | 0.50 | 0.50 | 0.50 |
| <u>1.55</u> | <u>1.80</u> | <u>1.80</u> | Classified Subtotal | <u>1.80</u> | <u>1.80</u> | <u>1.80</u> |
| <u>3.95</u> | <u>4.20</u> | <u>4.00</u> | Total | <u>3.00</u> | <u>3.50</u> | <u>3.50</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.

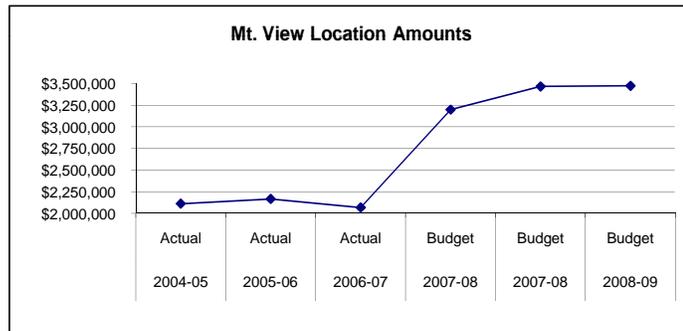


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|-----------------|----------------|
| \$ 1,268,825 | \$ 1,256,936 | \$ 1,106,665 | 3100 Certified Salaries | \$ 1,907,374 | \$ 1,981,571 | \$ 1,995,442 | \$ 13,871 | 1 |
| 215,023 | 203,403 | 219,298 | 3200 Non-Certified Salaries | 359,790 | 432,432 | 419,050 | (13,382) | (3) |
| 492,627 | 550,059 | 578,279 | 3500 Employee Benefits | 753,012 | 831,539 | 864,469 | 32,930 | 4 |
| <u>1,976,475</u> | <u>2,010,398</u> | <u>1,904,242</u> | Subtotal - Personnel Services | <u>3,020,176</u> | <u>3,245,542</u> | <u>3,278,961</u> | <u>33,419</u> | 1 |
| 155 | 129 | 141 | 4200 Travel | 525 | 855 | 525 | (330) | (39) |
| 39 | - | - | 4250 Student Travel | - | - | - | - | - |
| 9,544 | 9,230 | 8,296 | 4300 Utility Services | 12,311 | 12,311 | 12,815 | 504 | 4 |
| 77,228 | 93,921 | 84,304 | 4350 Energy | 107,297 | 107,297 | 126,391 | 19,094 | 18 |
| 9,365 | 9,161 | 7,685 | 4400 Purchased Services | 14,247 | 14,307 | 13,572 | (735) | (5) |
| 33,395 | 29,383 | 58,539 | 4500 Supplies and Materials | 41,939 | 85,057 | 40,420 | (44,637) | (52) |
| 739 | 856 | 741 | 4900 Other Expenses | 2,050 | 740 | 1,430 | 690 | 93 |
| <u>130,465</u> | <u>142,680</u> | <u>159,706</u> | Subtotal - Other | <u>178,369</u> | <u>220,567</u> | <u>195,153</u> | <u>(25,414)</u> | (12) |
| <u>5,071</u> | <u>12,717</u> | <u>2,156</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 2,112,011</u> | <u>\$ 2,165,795</u> | <u>\$ 2,066,104</u> | Location Totals | <u>\$ 3,198,545</u> | <u>\$ 3,466,109</u> | <u>\$ 3,474,114</u> | <u>\$ 8,005</u> | 0 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 323.00 | 286.00 | 236.00 | Enrollment in ADM (3-5) | 180.00. | 426.00 | 374.00 |

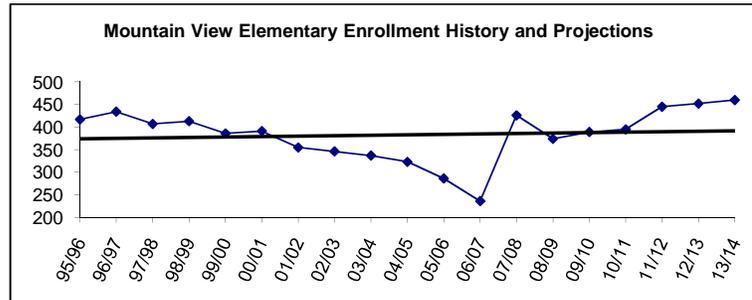
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 15.00 | 14.00 | 12.50 | Teacher (Includes Quest) | 9.00 | 20.50 | 19.50 |
| 2.00 | 1.50 | 1.00 | Specialist * | 1.00 | 4.50 | 4.50 |
| 2.00 | 2.00 | 2.00 | Special Ed Teacher ** | 2.00 | 5.00 | 5.00 |
| <u>20.00</u> | <u>18.50</u> | <u>16.50</u> | Certified Subtotal | <u>13.00</u> | <u>31.00</u> | <u>30.00</u> |
| 1.76 | 1.76 | 1.76 | Special Ed Aide | 1.76 | 7.04 | 7.04 |
| - | - | 0.76 | Aide | 0.38 | 0.44 | 0.44 |
| 0.88 | 0.44 | 0.50 | Nurse *** | 0.50 | 1.00 | 1.00 |
| 1.00 | 1.00 | 1.00 | Support | 1.00 | 1.50 | 1.50 |
| 3.00 | 2.50 | 2.50 | Custodian | 2.00 | 3.00 | 3.00 |
| <u>6.64</u> | <u>5.70</u> | <u>6.52</u> | Classified Subtotal | <u>5.64</u> | <u>12.98</u> | <u>12.98</u> |
| <u>26.64</u> | <u>24.20</u> | <u>23.02</u> | Total | <u>18.64</u> | <u>43.98</u> | <u>42.98</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.

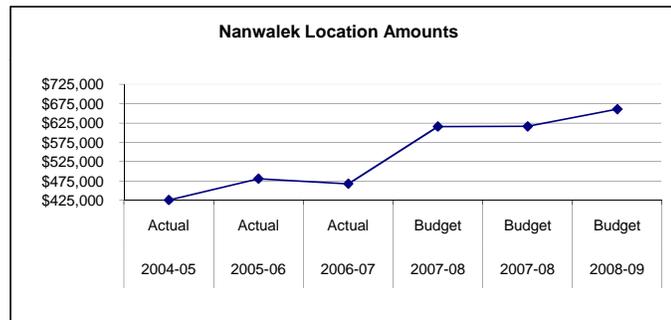


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 188,112 | \$ 170,249 | \$ 174,431 | 3100 Certified Salaries | \$ 264,501 | \$ 248,495 | \$ 283,757 | \$ 35,262 | 14 |
| 79,358 | 72,734 | 65,221 | 3200 Non-Certified Salaries | 76,596 | 64,619 | 65,381 | 762 | 1 |
| 116,553 | 118,277 | 127,048 | 3500 Employee Benefits | 134,935 | 120,626 | 139,192 | 18,566 | 15 |
| <u>384,023</u> | <u>361,260</u> | <u>366,700</u> | Subtotal - Personnel Services | <u>476,032</u> | <u>433,740</u> | <u>488,330</u> | <u>54,590</u> | 13 |
| 3,893 | 4,983 | 7,430 | 4200 Travel | 4,500 | 9,553 | 4,500 | (5,053) | (53) |
| 7,445 | 9,462 | 42,918 | 4300 Utility Services | 49,214 | 49,214 | 53,879 | 4,665 | 9 |
| 18,554 | 89,606 | 26,296 | 4350 Energy | 71,608 | 71,608 | 88,931 | 17,323 | 24 |
| 4,281 | 9,010 | 13,134 | 4400 Purchased Services | 3,643 | 15,358 | 13,553 | (1,805) | (12) |
| 6,316 | 4,418 | 9,486 | 4500 Supplies and Materials | 9,681 | 31,981 | 10,050 | (21,931) | (69) |
| 400 | 675 | 525 | 4900 Other Expenses | 1,550 | 1,555 | 1,955 | 400 | 26 |
| <u>40,889</u> | <u>118,154</u> | <u>99,789</u> | Subtotal - Other | <u>140,196</u> | <u>179,269</u> | <u>172,868</u> | <u>(6,401)</u> | (4) |
| <u>978</u> | <u>1,678</u> | <u>1,741</u> | 5100 Equipment | - | 3,563 | - | (3,563) | - |
| <u>\$ 425,890</u> | <u>\$ 481,092</u> | <u>\$ 468,230</u> | Location Totals | <u>\$ 616,228</u> | <u>\$ 616,572</u> | <u>\$ 661,198</u> | <u>\$ 44,626</u> | 7 |



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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 34 Nanwalek Elementary / High

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 63.00 | 58.00 | 64.00 | Enrollment in ADM (K-12) | 64.00 | 63.00 | 67.00 |

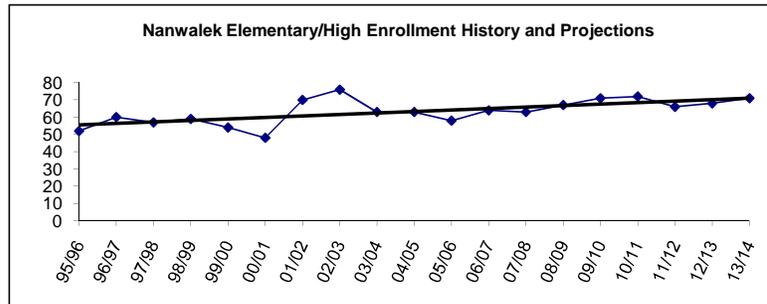
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|-------------|--------------------------|-------------|-------------|-------------|
| 0.50 | 0.50 | 0.50 | Adminstrator | 0.50 | 0.50 | 0.50 |
| 3.75 | 3.00 | 4.00 | Teacher (Includes Quest) | 3.00 | 3.50 | 4.00 |
| - | - | - | Specialist* | - | - | - |
| 0.25 | 0.25 | 0.25 | Special Ed Teacher** | 0.25 | 0.75 | 0.75 |
| <u>4.50</u> | <u>3.75</u> | <u>4.75</u> | Certified Subtotal | <u>3.75</u> | <u>4.75</u> | <u>5.25</u> |
| 1.32 | 1.32 | 1.32 | Special Ed Aide | 1.32 | 0.88 | 0.88 |
| 0.15 | 0.13 | 0.13 | Nurse*** | 0.13 | 0.13 | 0.13 |
| 0.88 | 0.81 | - | Aide | - | - | - |
| 0.50 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| 0.50 | 0.50 | 0.50 | Custodian | 0.50 | 0.50 | 0.50 |
| <u>3.35</u> | <u>3.51</u> | <u>2.70</u> | Classified Subtotal | <u>2.70</u> | <u>2.26</u> | <u>2.26</u> |
| <u>7.85</u> | <u>7.26</u> | <u>7.45</u> | Total | <u>6.45</u> | <u>7.01</u> | <u>7.51</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.

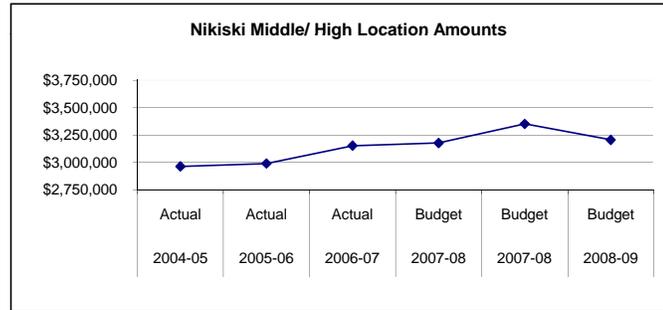


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 1,615,787 | \$ 1,564,087 | \$ 1,537,413 | 3100 Certified Salaries | \$ 1,699,596 | \$ 1,722,950 | \$ 1,660,232 | \$ (62,718) | (4) |
| 352,880 | 371,579 | 403,220 | 3200 Non-Certified Salaries | 362,331 | 424,250 | 370,297 | (53,953) | (13) |
| 663,426 | 727,864 | 861,613 | 3500 Employee Benefits | 700,503 | 744,444 | 717,494 | (26,950) | (4) |
| <u>2,632,093</u> | <u>2,663,530</u> | <u>2,802,246</u> | Subtotal - Personnel Services | <u>2,762,430</u> | <u>2,891,644</u> | <u>2,748,023</u> | <u>(143,621)</u> | (5) |
| 4,412 | 2,503 | 2,714 | 4200 Travel | 3,138 | 3,677 | 3,138 | (539) | (15) |
| - | 18 | - | 4250 Student Travel | - | - | - | - | - |
| 35,491 | 28,579 | 21,155 | 4300 Utility Services | 36,054 | 36,054 | 38,130 | 2,076 | 6 |
| 181,617 | 204,238 | 243,040 | 4350 Energy | 286,475 | 286,475 | 328,834 | 42,359 | 15 |
| 14,130 | 10,904 | 16,001 | 4400 Purchased Services | 19,006 | 18,572 | 19,341 | 769 | 4 |
| 66,023 | 56,714 | 56,775 | 4500 Supplies and Materials | 64,064 | 106,986 | 60,071 | (46,915) | (44) |
| 4,165 | 2,535 | 4,160 | 4900 Other Expenses | 4,225 | 6,084 | 6,135 | 51 | - |
| <u>305,838</u> | <u>305,491</u> | <u>343,845</u> | Subtotal - Other | <u>412,962</u> | <u>457,848</u> | <u>455,649</u> | <u>(2,199)</u> | (0) |
| <u>23,431</u> | <u>18,838</u> | <u>5,115</u> | 5100 Equipment | - | 400 | - | (400) | (100) |
| <u>\$ 2,961,362</u> | <u>\$ 2,987,859</u> | <u>\$ 3,151,206</u> | Location Totals | <u>\$ 3,175,392</u> | <u>\$ 3,349,892</u> | <u>\$ 3,203,672</u> | <u>\$ (146,220)</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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 10 Nikiski Middle / Senior High

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 417.00 | 387.00 | 376.00 | Enrollment in ADM (7-12) | 391.00 | 374.00 | 356.00 |

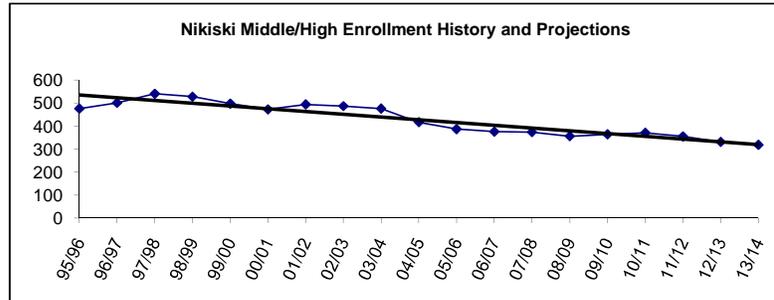
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 2.00 | 2.00 | 2.00 | Administrator | 2.00 | 2.00 | 2.00 |
| 18.50 | 17.25 | 18.00 | Teacher (Includes Quest) | 15.50 | 19.40 | 16.00 |
| 2.00 | 1.75 | 2.00 | Specialist* | 2.00 | 1.60 | 1.50 |
| 5.00 | 5.00 | 4.00 | Special Ed Teacher** | 5.00 | 5.00 | 5.00 |
| <u>27.50</u> | <u>26.00</u> | <u>26.00</u> | Certified Subtotal | <u>24.50</u> | <u>28.00</u> | <u>24.50</u> |
| 0.50 | 0.88 | 0.53 | Nurse*** | 0.53 | 0.70 | 0.70 |
| 1.76 | 1.76 | 4.02 | Special Ed Aide | 2.64 | 2.64 | 2.64 |
| - | 0.44 | 0.44 | Aide | 0.44 | 0.44 | 0.44 |
| 2.50 | 2.50 | 2.50 | Support | 2.50 | 3.00 | 2.00 |
| 4.50 | 4.00 | 4.00 | Custodian | 4.00 | 4.00 | 4.00 |
| <u>9.26</u> | <u>9.58</u> | <u>11.49</u> | Classified Subtotal | <u>10.11</u> | <u>10.78</u> | <u>9.78</u> |
| <u>36.76</u> | <u>35.58</u> | <u>37.49</u> | Total | <u>34.61</u> | <u>38.78</u> | <u>34.28</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.



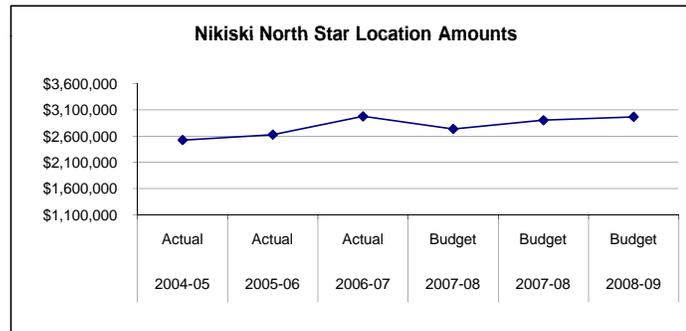
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 52 Nikiski North Star Elementary

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 1,490,408 | \$ 1,488,747 | \$ 1,613,088 | 3100 Certified Salaries | \$ 1,622,973 | \$ 1,681,713 | \$ 1,731,896 | \$ 50,183 | 3 |
| 272,642 | 294,334 | 297,418 | 3200 Non-Certified Salaries | 307,476 | 324,945 | 328,124 | 3,179 | 1 |
| 614,734 | 701,395 | 851,697 | 3500 Employee Benefits | 650,700 | 694,699 | 733,508 | 38,809 | 6 |
| <u>2,377,784</u> | <u>2,484,476</u> | <u>2,762,203</u> | Subtotal - Personnel Services | <u>2,581,149</u> | <u>2,701,357</u> | <u>2,793,528</u> | <u>92,171</u> | <u>3</u> |
| 782 | 777 | 462 | 4200 Travel | 1,250 | 1,586 | 1,250 | (336) | (21) |
| 150 | - | - | 4250 Student Travel | - | 275 | - | (275) | (100) |
| 14,508 | 15,156 | 12,381 | 4300 Utility Services | 16,179 | 16,179 | 17,263 | 1,084 | 7 |
| 79,522 | 78,434 | 96,358 | 4350 Energy | 88,489 | 88,489 | 104,618 | 16,129 | 18 |
| 9,593 | 9,312 | 9,799 | 4400 Purchased Services | 10,310 | 9,149 | 11,465 | 2,316 | 25 |
| 29,772 | 39,574 | 94,050 | 4500 Supplies and Materials | 39,040 | 85,744 | 38,920 | (46,824) | (55) |
| 760 | 809 | 970 | 4900 Other Expenses | 1,525 | 1,615 | 1,555 | (60) | (4) |
| <u>135,087</u> | <u>144,062</u> | <u>214,020</u> | Subtotal - Other | <u>156,793</u> | <u>203,037</u> | <u>175,071</u> | <u>(27,966)</u> | <u>(14)</u> |
| <u>11,573</u> | <u>(231)</u> | <u>1,992</u> | 5100 Equipment | - | 192 | - | (192) | - |
| <u>\$ 2,524,444</u> | <u>\$ 2,628,307</u> | <u>\$ 2,978,215</u> | Location Totals | <u>\$ 2,737,942</u> | <u>\$ 2,904,586</u> | <u>\$ 2,968,599</u> | <u>\$ 64,013</u> | <u>2</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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 52 Nikiski North Star Elementary

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 388.00 | 395.00 | 408.00 | Enrollment in ADM (K-6) | 368.00 | 406.00 | 364.00 |

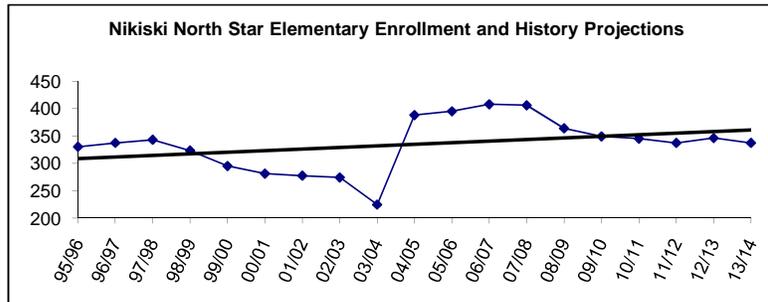
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 19.00 | 19.00 | 19.39 | Teacher (Includes Quest) | 16.50 | 20.00 | 19.00 |
| 2.50 | 2.50 | 2.50 | Specialist* | 2.50 | 2.50 | 2.50 |
| 3.00 | 3.00 | 3.00 | Special Ed Teacher** | 3.00 | 3.00 | 4.00 |
| <u>25.50</u> | <u>25.50</u> | <u>25.89</u> | Certified Subtotal | <u>23.00</u> | <u>26.50</u> | <u>26.50</u> |
| 3.33 | 3.52 | 3.52 | Special Ed Aide | 3.52 | 4.40 | 4.40 |
| - | 0.44 | 0.88 | Aide | 0.44 | 0.82 | 0.44 |
| 0.88 | 0.88 | 0.44 | Nurse*** | 0.88 | 0.88 | 0.88 |
| 1.50 | 1.50 | 1.50 | Support | 1.50 | 1.50 | 1.50 |
| 3.00 | 3.00 | 3.00 | Custodian | 3.00 | 3.00 | 3.00 |
| <u>8.71</u> | <u>9.34</u> | <u>9.34</u> | Classified Subtotal | <u>9.34</u> | <u>10.60</u> | <u>10.22</u> |
| <u>34.21</u> | <u>34.84</u> | <u>35.23</u> | Total | <u>32.34</u> | <u>37.10</u> | <u>36.72</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.



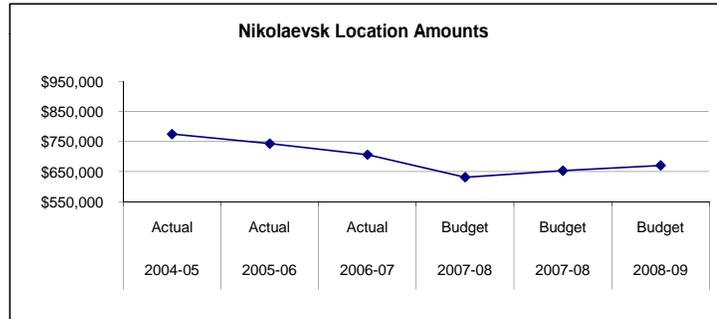
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 38 Nikolaevsk Elementary / High

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 388,526 | \$ 355,859 | \$ 325,978 | 3100 Certified Salaries | \$ 298,422 | \$ 301,882 | \$ 309,169 | \$ 7,287 | 2 |
| 131,562 | 112,934 | 94,855 | 3200 Non-Certified Salaries | 98,115 | 96,601 | 100,244 | 3,643 | 4 |
| 182,463 | 187,588 | 184,546 | 3500 Employee Benefits | 137,571 | 139,100 | 147,635 | 8,535 | 6 |
| <u>702,551</u> | <u>656,381</u> | <u>605,379</u> | Subtotal - Personnel Services | <u>534,108</u> | <u>537,583</u> | <u>557,048</u> | <u>19,465</u> | 4 |
| - | 88 | - | 4100 Professional-Technical Services | - | - | - | - | - |
| 832 | 392 | 727 | 4200 Travel | 1,500 | 1,655 | 1,500 | (155) | (9) |
| 10,116 | 8,627 | 5,944 | 4300 Utility Services | 15,142 | 15,142 | 15,835 | 693 | 5 |
| 47,007 | 61,239 | 66,924 | 4350 Energy | 66,517 | 66,517 | 81,699 | 15,182 | 23 |
| 2,699 | 2,487 | 2,206 | 4400 Purchased Services | 2,878 | 2,781 | 2,781 | - | - |
| 8,958 | 11,954 | 20,976 | 4500 Supplies and Materials | 9,274 | 27,909 | 9,411 | (18,498) | (66) |
| 1,164 | 325 | 440 | 4900 Other Expenses | 2,029 | 1,887 | 2,419 | 532 | 28 |
| <u>70,776</u> | <u>85,024</u> | <u>97,217</u> | Subtotal - Other | <u>97,340</u> | <u>115,891</u> | <u>113,645</u> | <u>(2,246)</u> | - |
| <u>2,187</u> | <u>2,045</u> | <u>4,060</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 775,514</u> | <u>\$ 743,450</u> | <u>\$ 706,656</u> | Location Totals | <u>\$ 631,448</u> | <u>\$ 653,474</u> | <u>\$ 670,693</u> | <u>\$ 17,219</u> | - |



Nikolaevsk School, located in Nikolaevsk, Alaska, was originally constructed in 1976 with the most recent renovations being completed in 1981. The facility was originally built to house 250 students 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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures
Location: 38 Nikolaevsk Elementary / High

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 73.00 | 69.00 | 60.00 | Enrollment in ADM (K-12) | 59.00 | 55.00 | 60.00 |

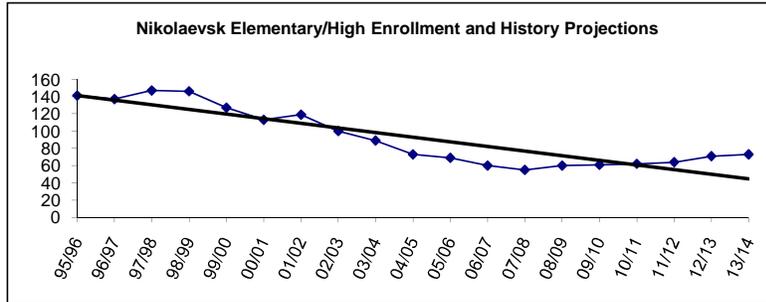
FTE's Included in Current Budget

| | | | | | | |
|--------------|-------------|-------------|--------------------------|-------------|-------------|-------------|
| 0.50 | 0.50 | 0.50 | Administrator | 0.50 | 0.50 | 0.50 |
| 5.25 | 4.50 | 4.00 | Teacher (Includes Quest) | 2.50 | 3.00 | 3.00 |
| - | - | - | Specialist* | - | - | - |
| 0.75 | 1.00 | 1.00 | Special Ed Teacher** | 1.00 | 0.75 | 0.75 |
| <u>6.50</u> | <u>6.00</u> | <u>5.50</u> | Certified Subtotal | <u>4.00</u> | <u>4.25</u> | <u>4.25</u> |
| 0.88 | 0.53 | - | Special Ed Aide | - | - | - |
| 0.88 | 0.88 | 0.88 | Aide | 0.88 | 0.88 | 0.88 |
| 0.20 | 0.20 | 0.20 | Nurse*** | 0.20 | 0.15 | 0.15 |
| 0.75 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| 1.00 | 1.00 | 1.00 | Custodian | 1.00 | 1.00 | 1.00 |
| <u>3.71</u> | <u>3.36</u> | <u>2.83</u> | Classified Subtotal | <u>2.83</u> | <u>2.78</u> | <u>2.78</u> |
| <u>10.21</u> | <u>9.36</u> | <u>8.33</u> | Total | <u>6.83</u> | <u>7.03</u> | <u>7.03</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.

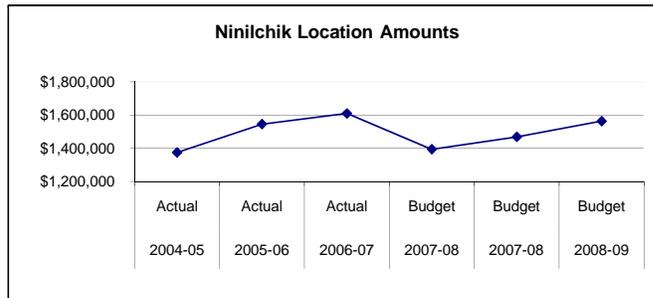


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 721,211 | \$ 777,785 | \$ 805,528 | 3100 Certified Salaries | \$ 772,023 | \$ 782,053 | \$ 834,123 | \$ 52,070 | 7 |
| 182,056 | 197,302 | 195,072 | 3200 Non-Certified Salaries | 171,178 | 185,786 | 201,874 | 16,088 | 9 |
| 310,498 | 371,635 | 448,879 | 3500 Employee Benefits | 316,090 | 335,971 | 372,294 | 36,323 | 11 |
| <u>1,213,765</u> | <u>1,346,722</u> | <u>1,449,479</u> | Subtotal - Personnel Services | <u>1,259,291</u> | <u>1,303,810</u> | <u>1,408,291</u> | <u>104,481</u> | 8 |
| 1,718 | 804 | 744 | 4200 Travel | 1,130 | 2,340 | 1,130 | (1,210) | (52) |
| 10,887 | 9,024 | 9,984 | 4300 Utility Services | 11,460 | 11,460 | 12,210 | 750 | 7 |
| 114,339 | 148,462 | 101,488 | 4350 Energy | 89,778 | 89,778 | 105,036 | 15,258 | 17 |
| 3,932 | 4,904 | 4,715 | 4400 Purchased Services | 6,671 | 5,083 | 7,143 | 2,060 | 41 |
| 24,465 | 27,287 | 34,765 | 4500 Supplies and Materials | 24,174 | 52,284 | 25,686 | (26,598) | (51) |
| 1,723 | 1,085 | 1,868 | 4900 Other Expenses | 1,822 | 2,773 | 2,852 | 79 | 3 |
| <u>157,064</u> | <u>191,566</u> | <u>153,564</u> | Subtotal - Other | <u>135,035</u> | <u>163,718</u> | <u>154,057</u> | <u>(9,661)</u> | (6) |
| <u>3,547</u> | <u>6,700</u> | <u>5,821</u> | 5100 Equipment | - | 300 | - | (300) | - |
| <u>\$ 1,374,376</u> | <u>\$ 1,544,988</u> | <u>\$ 1,608,864</u> | Location Totals | <u>\$ 1,394,326</u> | <u>\$ 1,467,828</u> | <u>\$ 1,562,348</u> | <u>\$ 94,520</u> | 6 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 194.00 | 168.00 | 159.00 | Enrollment in ADM (K-12) | 151.00 | 177.00 | 167.00 |

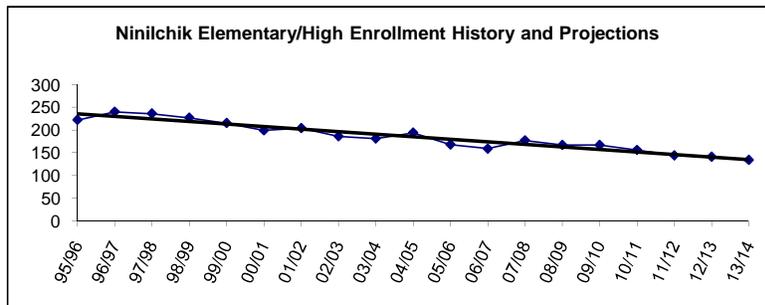
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 9.50 | 10.50 | 9.50 | Teacher (Includes Quest) | 8.00 | 9.00 | 9.50 |
| - | - | 1.00 | Specialist* | 1.00 | 1.00 | 1.00 |
| 2.00 | 2.00 | 2.00 | Special Ed Teacher** | 2.00 | 1.75 | 1.75 |
| <u>12.50</u> | <u>13.50</u> | <u>13.50</u> | Certified Subtotal | <u>12.00</u> | <u>12.75</u> | <u>13.25</u> |
| 0.82 | 0.82 | 0.38 | Special Ed Aide | 0.38 | 0.38 | 0.38 |
| 0.25 | 0.30 | 0.30 | Nurse*** | 0.30 | 0.30 | 0.30 |
| 1.75 | 1.75 | 1.75 | Support | 2.00 | 1.75 | 2.00 |
| 2.50 | 2.50 | 2.50 | Custodian | 2.00 | 2.50 | 2.50 |
| <u>5.32</u> | <u>5.37</u> | <u>4.93</u> | Classified Subtotal | <u>4.68</u> | <u>4.93</u> | <u>5.18</u> |
| <u>17.82</u> | <u>18.87</u> | <u>18.43</u> | Total | <u>16.68</u> | <u>17.68</u> | <u>18.43</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.

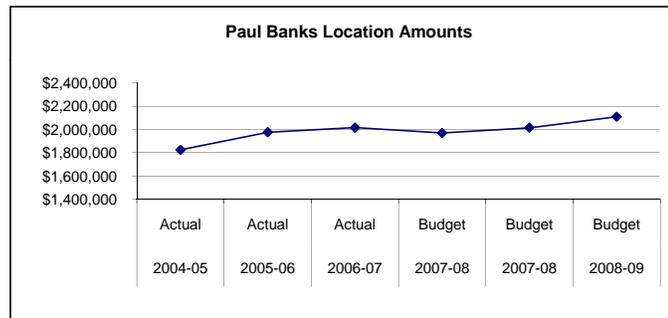


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 1,073,603 | \$ 1,116,237 | \$ 1,058,362 | 3100 Certified Salaries | \$ 1,152,683 | \$ 1,141,219 | \$ 1,197,972 | \$ 56,753 | 5 |
| 205,116 | 222,541 | 226,948 | 3200 Non-Certified Salaries | 224,078 | 239,823 | 244,980 | 5,157 | 2 |
| 429,785 | 499,270 | 564,721 | 3500 Employee Benefits | 456,107 | 474,684 | 512,802 | 38,118 | 8 |
| <u>1,708,504</u> | <u>1,838,048</u> | <u>1,850,031</u> | Subtotal - Personnel Services | <u>1,832,868</u> | <u>1,855,726</u> | <u>1,955,754</u> | <u>100,028</u> | 5 |
| 292 | 225 | - | 4200 Travel | 1,000 | 1,000 | 1,000 | - | - |
| 15,647 | 18,223 | 15,761 | 4300 Utility Services | 19,519 | 19,430 | 20,244 | 814 | 4 |
| 64,783 | 84,519 | 86,973 | 4350 Energy | 86,071 | 86,071 | 105,972 | 19,901 | 23 |
| 5,986 | 5,444 | 5,522 | 4400 Purchased Services | 6,214 | 6,400 | 6,779 | 379 | 6 |
| 26,509 | 27,578 | 55,476 | 4500 Supplies and Materials | 21,880 | 46,181 | 19,223 | (26,958) | (58) |
| 660 | 660 | 780 | 4900 Other Expenses | 3,395 | 780 | 2,180 | 1,400 | 179 |
| <u>113,877</u> | <u>136,649</u> | <u>164,512</u> | Subtotal - Other | <u>138,079</u> | <u>159,862</u> | <u>155,398</u> | <u>(4,464)</u> | - |
| <u>3,081</u> | <u>3,136</u> | <u>2,249</u> | 5100 Equipment | - | 617 | - | (617) | - |
| <u>\$ 1,825,462</u> | <u>\$ 1,977,833</u> | <u>\$ 2,016,792</u> | Location Totals | <u>\$ 1,970,947</u> | <u>\$ 2,016,205</u> | <u>\$ 2,111,152</u> | <u>\$ 94,947</u> | 5 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 226.00 | 214.00 | 201.00 | Enrollment in ADM (PS-2) | 199.00 | 219.00 | 209.00 |

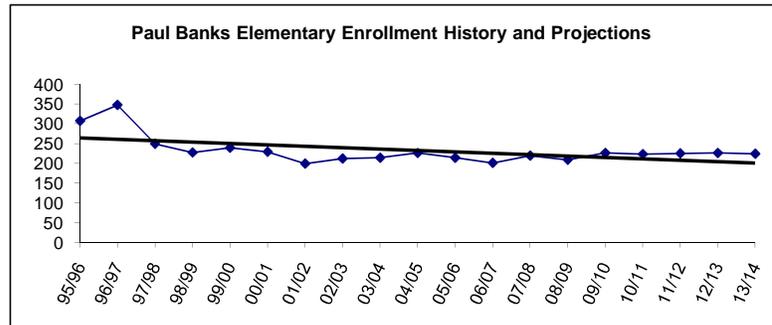
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 11.00 | 11.00 | 10.50 | Teacher (Includes Quest) | 8.50 | 11.00 | 11.50 |
| 2.50 | 2.50 | 2.50 | Specialist* | 2.50 | 3.50 | 3.00 |
| 3.00 | 3.00 | 3.00 | Special Ed Teacher** | 3.00 | 3.00 | 3.00 |
| <u>17.50</u> | <u>17.50</u> | <u>17.00</u> | Certified Subtotal | <u>15.00</u> | <u>18.50</u> | <u>18.50</u> |
| 2.64 | 2.64 | 2.64 | Special Ed Aide | 2.64 | 2.64 | 2.64 |
| - | 0.38 | 0.38 | Aide (ELL tutor budgeted @ Loc. 92) | 0.38 | 0.38 | 0.38 |
| 0.88 | 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 | 1.50 | 2.00 | 2.00 |
| <u>6.52</u> | <u>6.90</u> | <u>6.90</u> | Classified Subtotal | <u>6.40</u> | <u>6.90</u> | <u>6.90</u> |
| <u>24.02</u> | <u>24.40</u> | <u>23.90</u> | Total | <u>21.40</u> | <u>25.40</u> | <u>25.40</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.



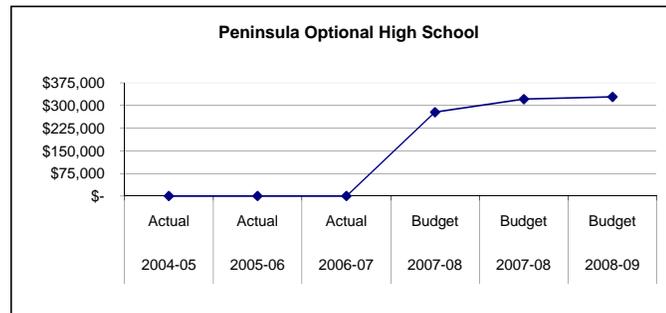
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 16 Peninsula Optional High School

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|-----------|----------------|
| \$ - | \$ - | \$ - | 3100 Certified Salaries | \$ 172,471 | \$ 194,357 | \$ 201,526 | \$ 7,169 | 31 |
| - | - | - | 3200 Non-Certified Salaries | 28,333 | 24,325 | 31,813 | 7,488 | 13 |
| - | - | - | 3500 Employee Benefits | 66,082 | 71,323 | 80,601 | 9,278 | 13 |
| - | - | - | Subtotal - Personnel Services | 266,886 | 290,005 | 313,940 | 23,935 | 8 |
| - | - | - | 4200 Travel | 645 | 742 | 645 | (97) | (13) |
| - | - | - | 4300 Utility Services | 1,638 | 1,638 | 1,764 | 126 | 8 |
| - | - | - | 4400 Purchased Services | 778 | 1,365 | 4,708 | 3,343 | 245 |
| - | - | - | 4500 Supplies and Materials | 6,208 | 21,105 | 5,970 | (15,135) | (72) |
| - | - | - | 4900 Other Expenses | 1,413 | 1,338 | 1,338 | - | - |
| - | - | - | Subtotal - Other | 10,682 | 26,188 | 14,425 | (11,763) | (45) |
| - | - | - | 5100 Equipment | - | 4,712 | - | (4,712) | (100) |
| \$ - | \$ - | \$ - | Location Totals | \$ 277,568 | \$ 320,905 | \$ 328,365 | \$ 12,172 | 4 |



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures
Location: 16 Peninsula Optional

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| - | - | - | Enrollment in ADM (7-12) | - | 34.00 | 38.00 |

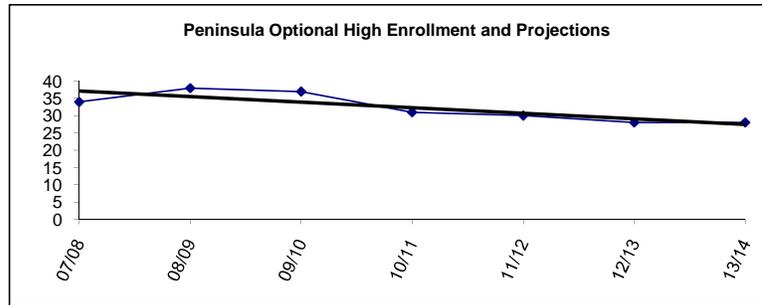
FTE's Included in Current Budget

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|---------------------|-------------------|------------------------------|-------------------|
| - | - | - | Administrator | - | 1.00 | 1.00 |
| - | - | - | Teacher | - | 2.00 | 2.00 |
| - | - | - | Certified Subtotal | - | 3.00 | 3.00 |
| - | - | - | Support | - | 0.50 | 0.75 |
| - | - | - | Custodian | - | 0.25 | 0.25 |
| - | - | - | Classified Subtotal | - | 0.75 | 1.00 |
| - | - | - | Totals | - | 3.75 | 4.00 |

* "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.



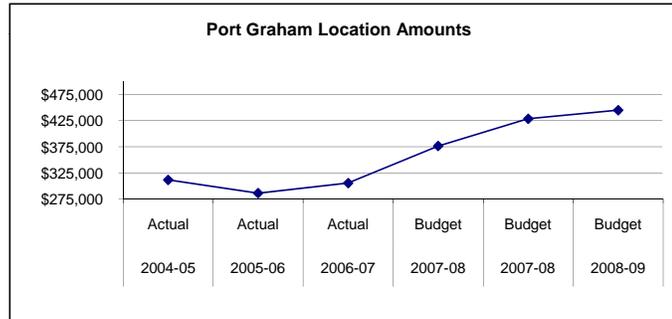
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 40 Port Graham Elementary / High

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 126,647 | \$ 92,784 | \$ 99,952 | 3100 Certified Salaries | \$ 106,199 | \$ 113,131 | \$ 121,608 | \$ 8,477 | 7 |
| 43,159 | 38,847 | 33,171 | 3200 Non-Certified Salaries | 51,393 | 63,322 | 59,223 | (4,099) | (6) |
| 71,406 | 62,002 | 70,338 | 3500 Employee Benefits | 64,315 | 73,272 | 78,833 | 5,561 | 8 |
| <u>241,212</u> | <u>193,633</u> | <u>203,461</u> | Subtotal - Personnel Services | <u>221,907</u> | <u>249,725</u> | <u>259,664</u> | <u>9,939</u> | <u>4</u> |
| - | - | - | 4100 Professional-Technical Services | 250 | - | 250 | 250 | 100 |
| 4,895 | 3,495 | 1,930 | 4200 Travel | 2,408 | 5,390 | 2,408 | (2,982) | (55) |
| 7,642 | 6,892 | 41,464 | 4300 Utility Services | 46,836 | 46,442 | 51,382 | 4,940 | 11 |
| 47,697 | 75,884 | 49,342 | 4350 Energy | 97,048 | 97,048 | 121,939 | 24,891 | 26 |
| 2,095 | 1,720 | 2,033 | 4400 Purchased Services | 3,389 | 2,895 | 3,524 | 629 | 22 |
| 4,728 | 2,902 | 4,095 | 4500 Supplies and Materials | 3,880 | 20,357 | 4,625 | (15,732) | (77) |
| 877 | 275 | 325 | 4900 Other Expenses | 850 | 779 | 1,205 | 426 | 55 |
| <u>67,934</u> | <u>91,168</u> | <u>99,189</u> | Subtotal - Other | <u>154,661</u> | <u>172,911</u> | <u>185,333</u> | <u>12,422</u> | <u>7</u> |
| <u>2,576</u> | <u>1,678</u> | <u>3,049</u> | 5100 Equipment | - | 5,916 | - | (5,916) | - |
| <u>\$ 311,722</u> | <u>\$ 286,479</u> | <u>\$ 305,699</u> | Location Totals | <u>\$ 376,568</u> | <u>\$ 428,552</u> | <u>\$ 444,997</u> | <u>\$ 16,445</u> | <u>4</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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 40 Port Graham Elementary / High

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 28.00 | 21.00 | 20.00 | Enrollment in ADM (K-12) | 21.00 | 25.00 | 26.00 |

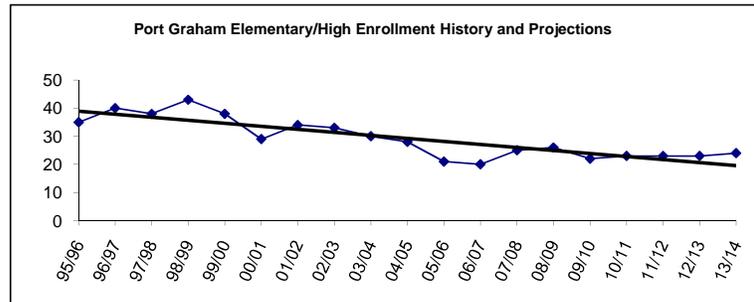
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|-------------|--------------------------|-------------|-------------|-------------|
| 0.50 | 0.50 | 0.50 | Administrator | 0.50 | 0.50 | 0.50 |
| 2.00 | 1.00 | 1.00 | Teacher (Includes Quest) | 1.00 | 1.50 | 1.50 |
| - | - | - | Specialist* | - | - | - |
| 0.25 | 0.25 | 0.25 | Special Ed Teacher** | 0.25 | - | - |
| <u>2.75</u> | <u>1.75</u> | <u>1.75</u> | Certified Subtotal | <u>1.75</u> | <u>2.00</u> | <u>2.00</u> |
| 0.38 | 0.38 | 0.38 | Special Ed Aide | 0.38 | 0.88 | 0.88 |
| 0.50 | 0.50 | 0.44 | Aide | 0.44 | - | - |
| 0.05 | 0.05 | 0.05 | Nurse*** | 0.05 | 0.03 | 0.03 |
| 0.50 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| 0.50 | 0.50 | 0.50 | Custodian | 0.50 | 0.50 | 0.50 |
| <u>1.93</u> | <u>2.18</u> | <u>2.12</u> | Classified Subtotal | <u>2.12</u> | <u>2.16</u> | <u>2.16</u> |
| <u>4.68</u> | <u>3.93</u> | <u>3.87</u> | Total | <u>3.87</u> | <u>4.16</u> | <u>4.16</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.

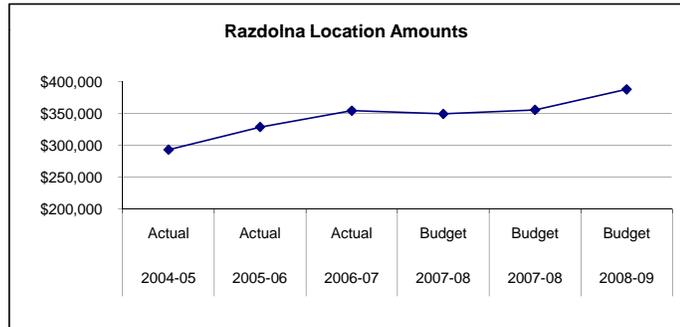


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 153,738 | \$ 159,752 | \$ 170,322 | 3100 Certified Salaries | \$ 180,376 | \$ 167,500 | \$ 195,745 | \$ 28,245 | 17 |
| 41,252 | 51,352 | 47,679 | 3200 Non-Certified Salaries | 52,932 | 54,316 | 56,510 | 2,194 | 4 |
| 67,038 | 85,505 | 103,819 | 3500 Employee Benefits | 84,563 | 84,677 | 98,850 | 14,173 | 17 |
| <u>262,028</u> | <u>296,609</u> | <u>321,820</u> | Subtotal - Personnel Services | <u>317,871</u> | <u>306,493</u> | <u>351,105</u> | <u>44,612</u> | 15 |
| 137 | - | - | 4200 Travel | 652 | 652 | 652 | - | - |
| 3,806 | 3,209 | 2,805 | 4300 Utility Services | 3,479 | 5,143 | 5,408 | 265 | 5 |
| 6,179 | 7,483 | 8,420 | 4350 Energy | 6,785 | 6,785 | 7,616 | 831 | 12 |
| 15,042 | 13,716 | 14,996 | 4400 Purchased Services | 15,082 | 15,203 | 15,603 | 400 | 3 |
| 4,747 | 6,707 | 5,677 | 4500 Supplies and Materials | 5,356 | 20,387 | 6,686 | (13,701) | (67) |
| 667 | - | 325 | 4900 Other Expenses | 75 | 944 | 1,065 | 121 | 13 |
| <u>30,578</u> | <u>31,115</u> | <u>32,223</u> | Subtotal - Other | <u>31,429</u> | <u>49,114</u> | <u>37,030</u> | <u>(12,084)</u> | (25) |
| <u>246</u> | <u>952</u> | <u>476</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 292,852</u> | <u>\$ 328,676</u> | <u>\$ 354,519</u> | Location Totals | <u>\$ 349,300</u> | <u>\$ 355,607</u> | <u>\$ 388,135</u> | <u>\$ 32,528</u> | 9 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 37.00 | 29.00 | 36.00 | Enrollment in ADM (K-12) | 37.00 | 39.00 | 49.00 |

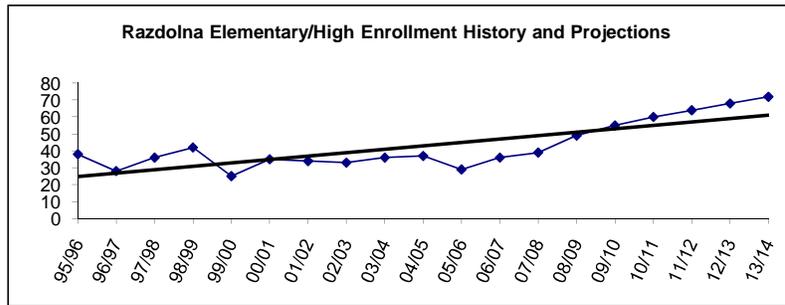
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|-------------|--------------------------|-------------|-------------|-------------|
| 0.40 | 0.40 | 0.40 | Administrator | 0.40 | 0.50 | 0.50 |
| 2.00 | 2.00 | 2.00 | Teacher (Includes Quest) | 1.50 | 2.00 | 2.50 |
| - | - | - | Specialist* | - | - | - |
| 0.25 | 0.25 | 0.25 | Special Ed Teacher** | 0.25 | 0.25 | 0.25 |
| <u>2.65</u> | <u>2.65</u> | <u>2.65</u> | Certified Subtotal | <u>2.15</u> | <u>2.75</u> | <u>3.25</u> |
| 0.88 | 0.81 | 0.81 | Aide | 0.81 | 0.81 | 0.81 |
| 0.08 | 0.05 | 0.05 | Nurse*** | 0.05 | 0.08 | 0.08 |
| 0.44 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| 0.25 | 0.25 | 0.25 | Custodian | 0.25 | 0.25 | 0.25 |
| <u>1.65</u> | <u>1.86</u> | <u>1.86</u> | Classified Subtotal | <u>1.86</u> | <u>1.89</u> | <u>1.89</u> |
| <u>4.30</u> | <u>4.51</u> | <u>4.51</u> | Total | <u>4.01</u> | <u>4.64</u> | <u>5.14</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.

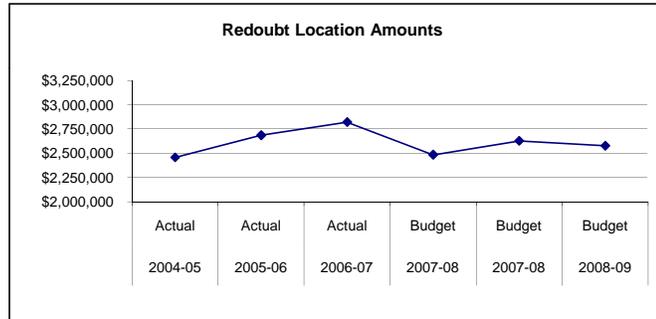


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 1,460,812 | \$ 1,583,732 | \$ 1,507,976 | 3100 Certified Salaries | \$ 1,465,742 | \$ 1,493,473 | \$ 1,474,450 | \$ (19,023) | (1) |
| 266,679 | 252,035 | 299,886 | 3200 Non-Certified Salaries | 285,004 | 323,364 | 315,500 | (7,864) | (2) |
| 604,420 | 724,943 | 818,764 | 3500 Employee Benefits | 595,563 | 632,237 | 638,809 | 6,572 | 1 |
| <u>2,331,911</u> | <u>2,560,710</u> | <u>2,626,626</u> | Subtotal - Personnel Services | <u>2,346,309</u> | <u>2,449,074</u> | <u>2,428,759</u> | <u>(20,315)</u> | (1) |
| 417 | - | 1,883 | 4200 Travel | 500 | 500 | 500 | - | - |
| 12,180 | 11,416 | 8,557 | 4300 Utility Services | 13,796 | 13,796 | 14,309 | 513 | 4 |
| 50,278 | 60,597 | 66,310 | 4350 Energy | 71,270 | 71,270 | 84,045 | 12,775 | 18 |
| 11,571 | 8,805 | 11,018 | 4400 Purchased Services | 12,732 | 9,344 | 12,715 | 3,371 | 36 |
| 42,947 | 35,819 | 102,611 | 4500 Supplies and Materials | 38,204 | 82,548 | 35,924 | (46,624) | (56) |
| 1,134 | 885 | 696 | 4900 Other Expenses | 1,171 | 701 | 1,201 | 500 | 71 |
| <u>118,527</u> | <u>117,522</u> | <u>191,075</u> | Subtotal - Other | <u>137,673</u> | <u>178,159</u> | <u>148,694</u> | <u>(29,465)</u> | (17) |
| <u>5,927</u> | <u>7,223</u> | <u>3,225</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 2,456,365</u> | <u>\$ 2,685,455</u> | <u>\$ 2,820,926</u> | Location Totals | <u>\$ 2,483,982</u> | <u>\$ 2,627,233</u> | <u>\$ 2,577,453</u> | <u>\$ (49,780)</u> | (2) |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 404.00 | 403.00 | 380.00 | Enrollment in ADM (K-6) | 364.00 | 367.00 | 338.00 |

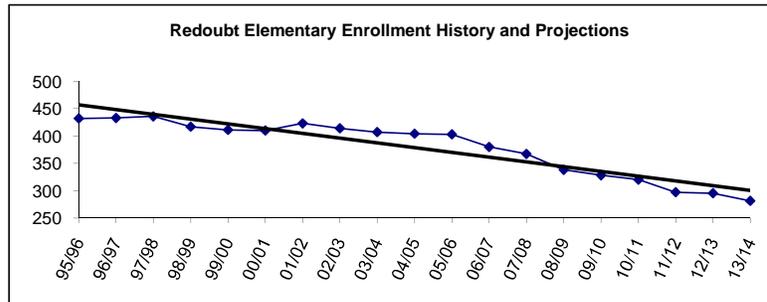
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 19.00 | 21.00 | 20.00 | Teacher (Includes Quest) | 16.00 | 18.50 | 17.00 |
| 3.50 | 3.50 | 2.50 | Specialist* | 2.50 | 2.50 | 2.50 |
| 3.00 | 3.00 | 3.00 | Special Ed Teacher** | 3.00 | 2.50 | 2.50 |
| <u>26.50</u> | <u>28.50</u> | <u>26.50</u> | Certified Subtotal | <u>22.50</u> | <u>24.50</u> | <u>23.00</u> |
| 2.26 | 1.76 | 2.26 | Special Ed Aide | 2.26 | 3.27 | 3.27 |
| - | 0.44 | 1.20 | 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 | 1.00 |
| 3.00 | 3.00 | 3.00 | Custodian | 3.00 | 3.00 | 3.00 |
| <u>7.64</u> | <u>7.58</u> | <u>8.84</u> | Classified Subtotal | <u>8.08</u> | <u>9.09</u> | <u>8.59</u> |
| <u>34.14</u> | <u>36.08</u> | <u>35.34</u> | Total | <u>30.58</u> | <u>33.59</u> | <u>31.59</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.

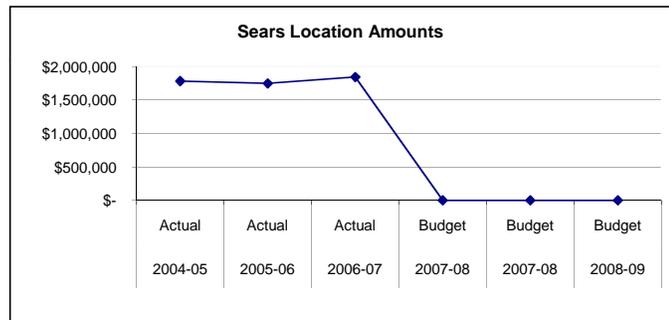


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|-------------------|-------------|----------------|
| \$ 1,044,718 | \$ 966,589 | \$ 955,410 | 3100 Certified Salaries | \$ - | \$ - | \$ - | \$ - | - |
| 220,986 | 221,153 | 239,189 | 3200 Non-Certified Salaries | - | - | - | - | - |
| 430,160 | 468,862 | 537,906 | 3500 Employee Benefits | - | - | - | - | - |
| <u>1,695,864</u> | <u>1,656,604</u> | <u>1,732,505</u> | Subtotal - Personnel Services | - | - | - | - | - |
| - | 164 | - | 4200 Travel | - | - | - | - | - |
| 7,170 | 7,867 | 5,536 | 4300 Utility Services | - | - | - | - | - |
| 39,382 | 48,880 | 38,737 | 4350 Energy | - | - | - | - | - |
| 7,519 | 6,327 | 6,363 | 4400 Purchased Services | - | - | - | - | - |
| 23,882 | 22,313 | 57,067 | 4500 Supplies and Materials | - | - | - | - | - |
| 851 | 819 | 989 | 4900 Other Expenses | - | - | - | - | - |
| <u>78,804</u> | <u>86,370</u> | <u>108,692</u> | Subtotal - Other | - | - | - | - | - |
| <u>6,923</u> | <u>3,588</u> | <u>1,794</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 1,781,591</u> | <u>\$ 1,746,562</u> | <u>\$ 1,842,991</u> | Location Totals | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 239.00 | 208.00 | 206.00 | Enrollment in ADM (PS-2) | - | - | - |

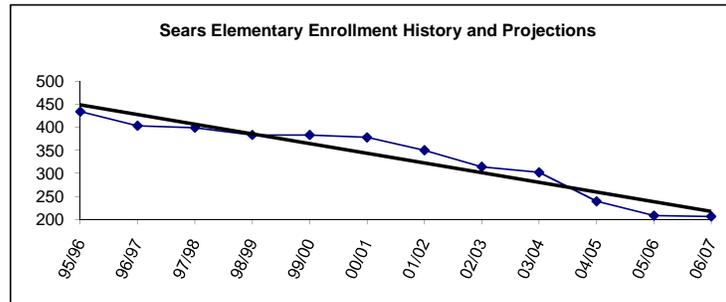
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|---|---|---|
| 1.00 | 1.00 | 1.00 | Administrator | - | - | - |
| 11.00 | 11.00 | 11.00 | Teacher (Includes Quest) | - | - | - |
| 3.50 | 2.50 | 1.50 | Specialist* | - | - | - |
| 2.00 | 2.00 | 4.00 | Special Ed Teacher** | - | - | - |
| <u>17.50</u> | <u>16.50</u> | <u>17.50</u> | Certified Subtotal | - | - | - |
| 3.02 | 2.64 | 3.52 | Special Ed Aide | - | - | - |
| - | 0.38 | 0.76 | Aide | - | - | - |
| 0.88 | 0.75 | 0.64 | Nurse*** | - | - | - |
| 1.00 | 1.00 | 1.00 | Support | - | - | - |
| 2.00 | 2.00 | 2.00 | Custodian | - | - | - |
| <u>6.90</u> | <u>6.77</u> | <u>7.92</u> | Classified Subtotal | - | - | - |
| <u>24.40</u> | <u>23.27</u> | <u>25.42</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.

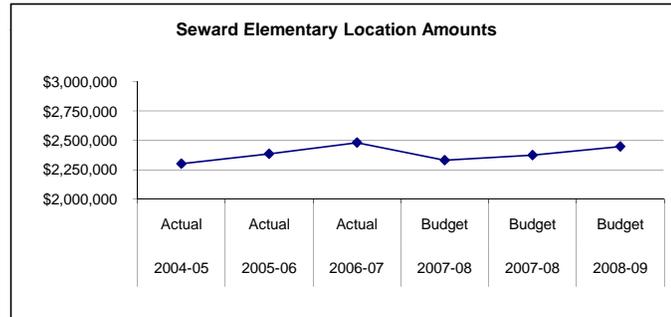


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 1,369,531 | \$ 1,336,397 | \$ 1,306,299 | 3100 Certified Salaries | \$ 1,298,077 | \$ 1,285,797 | \$ 1,320,670 | \$ 34,873 | 3 |
| 205,648 | 242,549 | 241,511 | 3200 Non-Certified Salaries | 273,662 | 288,282 | 290,532 | 2,250 | 1 |
| 541,398 | 607,291 | 692,766 | 3500 Employee Benefits | 547,900 | 557,701 | 594,260 | 36,559 | 7 |
| <u>2,116,577</u> | <u>2,186,237</u> | <u>2,240,576</u> | Subtotal - Personnel Services | <u>2,119,639</u> | <u>2,131,780</u> | <u>2,205,462</u> | <u>73,682</u> | <u>3</u> |
| 1,462 | 936 | 1,713 | 4200 Travel | 1,325 | 2,070 | 1,325 | (745) | (36) |
| 22,356 | 21,972 | 20,639 | 4300 Utility Services | 24,481 | 24,556 | 26,044 | 1,488 | 6 |
| 113,004 | 127,337 | 135,167 | 4350 Energy | 146,201 | 146,201 | 174,886 | 28,685 | 20 |
| 9,029 | 8,659 | 7,657 | 4400 Purchased Services | 9,983 | 7,583 | 10,307 | 2,724 | 36 |
| 31,274 | 36,392 | 71,849 | 4500 Supplies and Materials | 28,758 | 61,848 | 29,528 | (32,320) | (52) |
| 660 | 710 | 755 | 4900 Other Expenses | 1,025 | 1,029 | 1,055 | 26 | 3 |
| <u>177,785</u> | <u>196,006</u> | <u>237,780</u> | Subtotal - Other | <u>211,773</u> | <u>243,287</u> | <u>243,145</u> | <u>(142)</u> | <u>(0)</u> |
| <u>7,335</u> | <u>3,588</u> | <u>3,497</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 2,301,697</u> | <u>\$ 2,385,831</u> | <u>\$ 2,481,853</u> | Location Totals | <u>\$ 2,331,412</u> | <u>\$ 2,375,067</u> | <u>\$ 2,448,607</u> | <u>\$ 73,540</u> | <u>3</u> |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 308.00 | 289.00 | 268.00 | Enrollment in ADM (PS-6) | 247.00 | 263.00 | 256.00 |

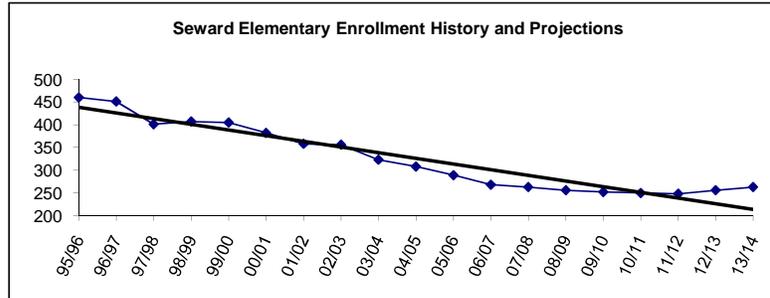
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 13.50 | 15.50 | 14.50 | Teacher (Includes Quest) | 11.00 | 14.00 | 14.00 |
| 4.00 | 3.50 | 3.50 | Specialist* | 3.50 | 3.75 | 3.00 |
| 3.75 | 3.75 | 4.75 | Special Ed Teacher** | 4.75 | 3.75 | 3.75 |
| <u>22.25</u> | <u>23.75</u> | <u>23.75</u> | Certified Subtotal | <u>20.25</u> | <u>22.50</u> | <u>21.75</u> |
| 2.20 | 2.20 | 3.83 | Special Ed Aide | 3.83 | 3.83 | 3.83 |
| - | 0.44 | 0.38 | Aide | 0.38 | 0.38 | 0.38 |
| 0.73 | 0.73 | 0.73 | Nurse*** | 0.73 | 0.73 | 0.73 |
| 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>6.93</u> | <u>6.87</u> | <u>8.44</u> | Classified Subtotal | <u>8.44</u> | <u>8.44</u> | <u>8.44</u> |
| <u>29.18</u> | <u>30.62</u> | <u>32.19</u> | Total | <u>28.69</u> | <u>30.94</u> | <u>30.19</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.

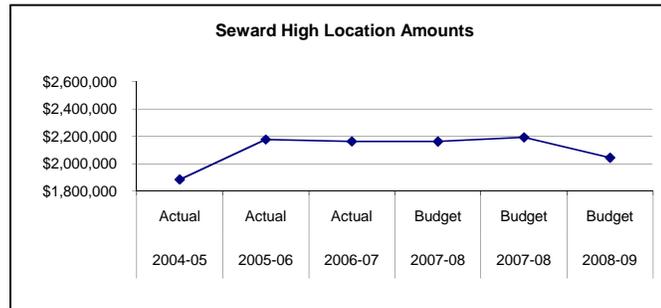


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 922,365 | \$ 984,504 | \$ 960,561 | 3100 Certified Salaries | \$ 1,010,551 | \$ 1,012,926 | \$ 851,347 | \$ (161,579) | (16) |
| 263,677 | 276,515 | 277,846 | 3200 Non-Certified Salaries | 277,286 | 276,935 | 284,144 | 7,209 | 3 |
| 412,404 | 499,295 | 531,961 | 3500 Employee Benefits | 447,429 | 453,842 | 407,794 | (46,048) | (10) |
| <u>1,598,446</u> | <u>1,760,314</u> | <u>1,770,368</u> | Subtotal - Personnel Services | <u>1,735,266</u> | <u>1,743,703</u> | <u>1,543,285</u> | <u>(200,418)</u> | (11) |
| - | - | 131 | 4100 Pro-tech | | | | | |
| 1,172 | 879 | 8,045 | 4200 Travel | 1,526 | 3,160 | 1,526 | (1,634) | (52) |
| 107 | 179 | 142 | 4250 Student Travel | 500 | 500 | 500 | - | - |
| 57,817 | 70,785 | 77,942 | 4300 Utility Services | 66,247 | 68,875 | 71,572 | 2,697 | 4 |
| 160,075 | 290,528 | 253,517 | 4350 Energy | 304,651 | 304,651 | 375,885 | 71,234 | 23 |
| 5,361 | 6,118 | 5,578 | 4400 Purchased Services | 11,952 | 5,336 | 10,668 | 5,332 | 100 |
| 44,020 | 40,056 | 39,348 | 4500 Supplies and Materials | 40,513 | 57,925 | 36,608 | (21,317) | (37) |
| 3,105 | 1,269 | 3,621 | 4900 Other Expenses | 2,453 | 3,472 | 3,781 | 309 | 9 |
| <u>271,657</u> | <u>409,814</u> | <u>388,324</u> | Subtotal - Other | <u>427,842</u> | <u>443,919</u> | <u>500,540</u> | <u>56,621</u> | - |
| 13,508 | 7,123 | 4,569 | 5100 Equipment | - | 5,813 | - | (5,813) | - |
| <u>\$ 1,883,611</u> | <u>\$ 2,177,251</u> | <u>\$ 2,163,261</u> | Location Totals | <u>\$ 2,163,108</u> | <u>\$ 2,193,435</u> | <u>\$ 2,043,825</u> | <u>\$ (149,610)</u> | (7) |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 259.00 | 235.00 | 233.00 | Enrollment in ADM (9-12) | 221.00 | 205.00 | 194.00 |

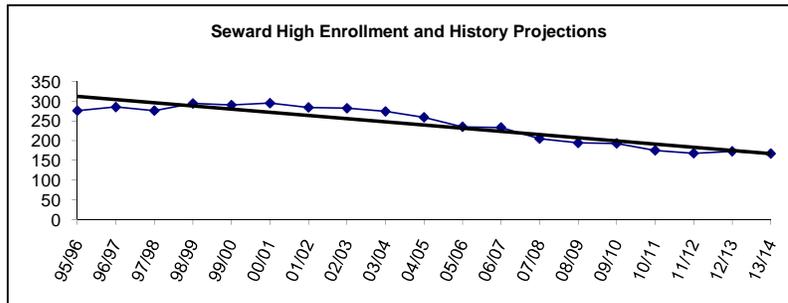
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 12.00 | 12.00 | 11.25 | Teacher (Includes Quest) | 8.00 | 11.00 | 7.50 |
| 0.50 | 1.50 | 1.90 | Specialist* | 1.50 | 1.50 | 1.00 |
| 2.50 | 3.00 | 3.00 | Special Ed Teacher** | 3.00 | 3.00 | 3.00 |
| <u>16.00</u> | <u>17.50</u> | <u>17.15</u> | Certified Subtotal | <u>13.50</u> | <u>16.50</u> | <u>12.50</u> |
| 0.88 | 1.32 | 1.32 | Special Ed Aide | 1.32 | 1.32 | 1.32 |
| - | 0.44 | 0.94 | Aide (ELL tutor budgeted @ Loc. 92) | 0.44 | 0.44 | 0.44 |
| 0.45 | 0.25 | 0.25 | Nurse*** | 0.75 | 0.25 | 0.25 |
| 3.00 | 3.50 | 2.50 | Support | 2.50 | 3.00 | 2.50 |
| 2.50 | 2.50 | 2.50 | Custodian | 2.50 | 2.50 | 2.50 |
| <u>6.83</u> | <u>8.01</u> | <u>7.51</u> | Classified Subtotal | <u>7.51</u> | <u>7.51</u> | <u>7.01</u> |
| <u>22.83</u> | <u>25.51</u> | <u>24.66</u> | Total | <u>21.01</u> | <u>24.01</u> | <u>19.51</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.

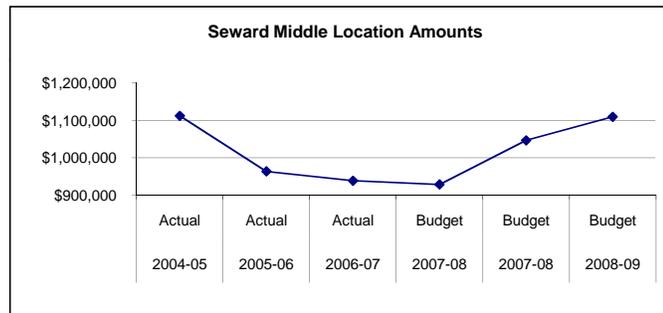


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 487,131 | \$ 400,574 | \$ 406,360 | 3100 Certified Salaries | \$ 407,771 | \$ 409,842 | \$ 456,646 | \$ 46,804 | 11 |
| 145,673 | 108,652 | 85,165 | 3200 Non-Certified Salaries | 84,243 | 123,065 | 126,051 | 2,986 | 2 |
| 234,421 | 215,684 | 215,921 | 3500 Employee Benefits | 166,742 | 193,752 | 216,072 | 22,320 | 12 |
| <u>867,225</u> | <u>724,910</u> | <u>707,446</u> | Subtotal - Personnel Services | <u>658,756</u> | <u>726,659</u> | <u>798,769</u> | <u>72,110</u> | 10 |
| 399 | 113 | 1,021 | 4200 Travel | 675 | 1,402 | 675 | (727) | (52) |
| 55,414 | 61,164 | 42,437 | 4300 Utility Services | 53,019 | 53,019 | 56,019 | 3,000 | 6 |
| 160,074 | 152,041 | 141,139 | 4350 Energy | 194,688 | 194,688 | 233,071 | 38,383 | 20 |
| 3,728 | 2,533 | 2,421 | 4400 Purchased Services | 4,296 | 40,578 | 4,576 | (36,002) | (89) |
| 22,407 | 19,843 | 30,687 | 4500 Supplies and Materials | 14,446 | 29,081 | 14,061 | (15,020) | (52) |
| 887 | 684 | 863 | 4900 Other Expenses | 2,635 | 770 | 2,665 | 1,895 | 246 |
| <u>242,909</u> | <u>236,378</u> | <u>218,568</u> | Subtotal - Other | <u>269,759</u> | <u>319,538</u> | <u>311,067</u> | <u>(8,471)</u> | (3) |
| <u>2,361</u> | <u>2,283</u> | <u>12,507</u> | 5100 Equipment | <u>-</u> | <u>559</u> | <u>-</u> | <u>(559)</u> | - |
| <u>\$ 1,112,495</u> | <u>\$ 963,571</u> | <u>\$ 938,521</u> | Location Totals | <u>\$ 928,515</u> | <u>\$ 1,046,756</u> | <u>\$ 1,109,836</u> | <u>\$ 63,080</u> | 6 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 116.00 | 108.00 | 93.00 | Enrollment in ADM (7-12) | 93.00 | 88.00 | 88.00 |

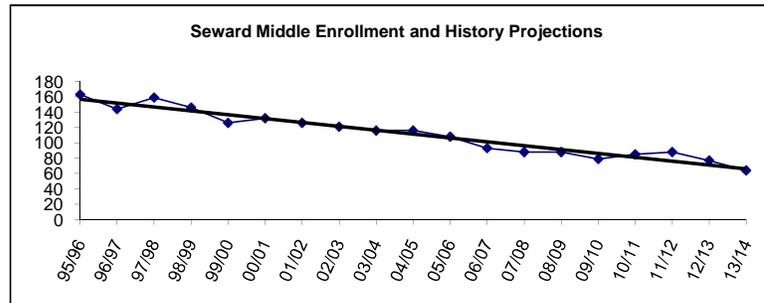
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|-------------|--------------------------|-------------|--------------|-------------|
| 1.00 | 1.00 | 0.80 | Administrator | 0.80 | 0.50 | 0.50 |
| 5.25 | 5.25 | 4.85 | Teacher (Includes Quest) | 4.00 | 5.00 | 4.50 |
| 1.25 | - | - | Specialist* | - | - | - |
| 1.50 | 1.00 | 1.00 | Special Ed Teacher** | 1.00 | 1.00 | 1.00 |
| <u>9.00</u> | <u>7.25</u> | <u>6.65</u> | Certified Subtotal | <u>5.80</u> | <u>6.50</u> | <u>6.00</u> |
| 1.76 | 0.88 | - | Special Ed Aide | - | 1.32 | 1.32 |
| - | - | - | Aide | - | - | - |
| - | 0.20 | 0.20 | Nurse*** | 0.20 | 0.20 | 0.20 |
| 1.50 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| 1.50 | 2.00 | 1.50 | Custodian | 1.50 | 1.50 | 1.50 |
| <u>4.76</u> | <u>3.83</u> | <u>2.45</u> | Classified Subtotal | <u>2.45</u> | <u>3.77</u> | <u>3.77</u> |
| <u>13.76</u> | <u>11.08</u> | <u>9.10</u> | Totals | <u>8.25</u> | <u>10.27</u> | <u>9.77</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.

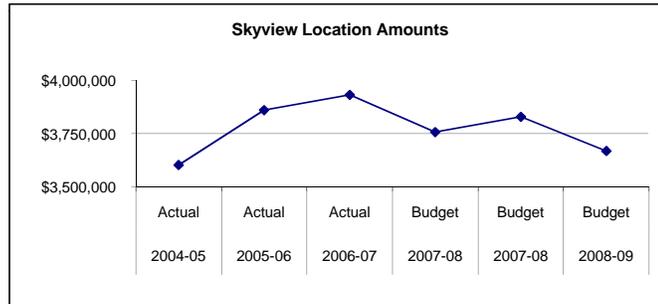


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 1,997,308 | \$ 2,049,682 | \$ 1,971,503 | 3100 Certified Salaries | \$ 2,053,900 | \$ 2,044,861 | \$ 1,922,187 | \$ (122,674) | (6) |
| 421,070 | 446,052 | 466,516 | 3200 Non-Certified Salaries | 428,579 | 462,791 | 440,593 | (22,198) | - |
| 822,193 | 950,696 | 1,074,233 | 3500 Employee Benefits | 834,989 | 856,970 | 824,887 | (32,083) | (4) |
| <u>3,240,571</u> | <u>3,446,430</u> | <u>3,512,252</u> | Subtotal - Personnel Services | <u>3,317,468</u> | <u>3,364,622</u> | <u>3,187,667</u> | <u>(176,955)</u> | (5) |
| 438 | - | - | 4100 Professional-Technical Services | - | - | - | - | - |
| 1,686 | 3,904 | 3,690 | 4200 Travel | 2,940 | 5,183 | 3,202 | (1,981) | (38) |
| - | 141 | - | 4250 Student Travel | - | - | - | - | - |
| 23,650 | 25,580 | 16,863 | 4300 Utility Services | 24,190 | 24,190 | 25,148 | 958 | 4 |
| 220,987 | 268,475 | 279,663 | 4350 Energy | 303,817 | 303,817 | 351,103 | 47,286 | - |
| 17,497 | 17,759 | 12,668 | 4400 Purchased Services | 24,101 | 23,920 | 25,892 | 1,972 | 8 |
| 78,693 | 83,457 | 79,243 | 4500 Supplies and Materials | 80,268 | 96,730 | 67,420 | (29,310) | (30) |
| 5,658 | 2,099 | 5,671 | 4900 Other Expenses | 5,200 | 8,263 | 8,263 | - | - |
| <u>348,609</u> | <u>401,415</u> | <u>397,798</u> | Subtotal - Other | <u>440,516</u> | <u>462,103</u> | <u>481,028</u> | <u>18,925</u> | - |
| 13,769 | 12,891 | 22,814 | 5100 Equipment | - | 2,733 | - | 39,831 | 1,457 |
| <u>\$ 3,602,949</u> | <u>\$ 3,860,736</u> | <u>\$ 3,932,864</u> | Location Totals | <u>\$ 3,757,984</u> | <u>\$ 3,829,458</u> | <u>\$ 3,668,695</u> | <u>\$ (118,199)</u> | (3) |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 526.00 | 521.00 | 486.00 | Enrollment in ADM (9-12) | 508.00 | 459.00 | 434.00 |

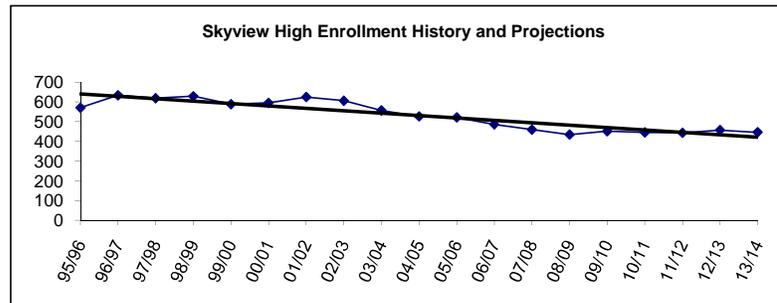
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 2.00 | 2.00 | 2.00 | Administrator | 2.00 | 2.00 | 2.00 |
| 24.10 | 24.50 | 23.25 | Teacher (Includes Quest) | 19.50 | 23.60 | 19.50 |
| 2.50 | 3.00 | 3.60 | Specialist* | 3.00 | 3.00 | 3.00 |
| 5.00 | 5.00 | 4.00 | Special Ed Teacher** | 4.00 | 4.00 | 4.00 |
| <u>33.60</u> | <u>34.50</u> | <u>32.85</u> | Certified Subtotal | <u>28.50</u> | <u>32.60</u> | <u>28.50</u> |
| 1.38 | 1.38 | 1.76 | Special Ed Aide | 1.76 | 1.76 | 1.76 |
| - | 0.44 | 0.44 | Aide | - | 0.44 | 0.44 |
| 0.60 | 0.55 | 0.55 | Nurse*** | 0.55 | 0.55 | 0.55 |
| 4.50 | 4.50 | 4.50 | Support | 4.94 | 4.50 | 4.00 |
| 5.00 | 5.00 | 5.00 | Custodians | 4.50 | 5.00 | 4.50 |
| <u>11.48</u> | <u>11.87</u> | <u>12.25</u> | Classified Subtotal | <u>11.75</u> | <u>12.25</u> | <u>11.25</u> |
| <u>45.08</u> | <u>46.37</u> | <u>45.10</u> | Total | <u>40.25</u> | <u>44.85</u> | <u>39.75</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.

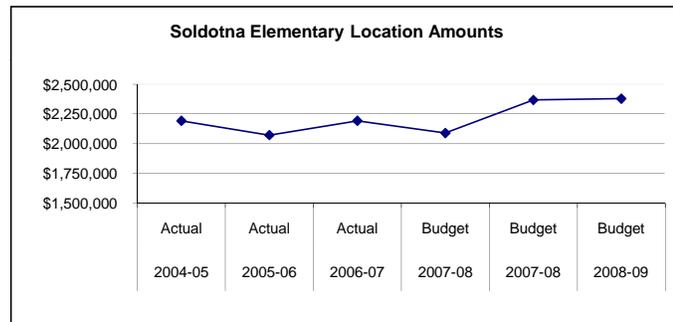


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 1,286,640 | \$ 1,108,915 | \$ 1,091,957 | 3100 Certified Salaries | \$ 1,160,626 | \$ 1,199,368 | \$ 1,218,343 | \$ 18,975 | 2 |
| 251,847 | 292,720 | 303,070 | 3200 Non-Certified Salaries | 281,544 | 396,313 | 388,909 | (7,404) | (2) |
| 542,713 | 545,884 | 644,718 | 3500 Employee Benefits | 498,161 | 588,470 | 602,859 | 14,389 | 2 |
| <u>2,081,200</u> | <u>1,947,519</u> | <u>2,039,745</u> | Subtotal - Personnel Services | <u>1,940,331</u> | <u>2,184,151</u> | <u>2,210,111</u> | <u>25,960</u> | 1 |
| 417 | 532 | 596 | 4200 Travel | 496 | 546 | 496 | (50) | (9) |
| 10,080 | 10,685 | 8,654 | 4300 Utility Services | 11,561 | 11,643 | 12,082 | 439 | 4 |
| 58,898 | 66,462 | 62,395 | 4350 Energy | 102,114 | 102,114 | 121,257 | 19,143 | 19 |
| 8,754 | 8,663 | 9,037 | 4400 Purchased Services | 9,360 | 10,543 | 9,330 | (1,213) | (12) |
| 26,992 | 31,310 | 71,364 | 4500 Supplies and Materials | 27,456 | 59,070 | 26,256 | (32,814) | (56) |
| 961 | 935 | 806 | 4900 Other Expenses | 1,171 | 758 | 1,201 | 443 | 58 |
| <u>106,102</u> | <u>118,587</u> | <u>152,852</u> | Subtotal - Other | <u>152,158</u> | <u>184,674</u> | <u>170,622</u> | <u>(14,052)</u> | - |
| <u>7,947</u> | <u>8,537</u> | <u>2,603</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 2,195,249</u> | <u>\$ 2,074,643</u> | <u>\$ 2,195,200</u> | Location Totals | <u>\$ 2,092,489</u> | <u>\$ 2,368,825</u> | <u>\$ 2,380,733</u> | <u>\$ 11,908</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 291.00 | 282.00 | 276.00 | Enrollment in ADM (PS-6) | 236.00 | 264.00 | 221.00 |

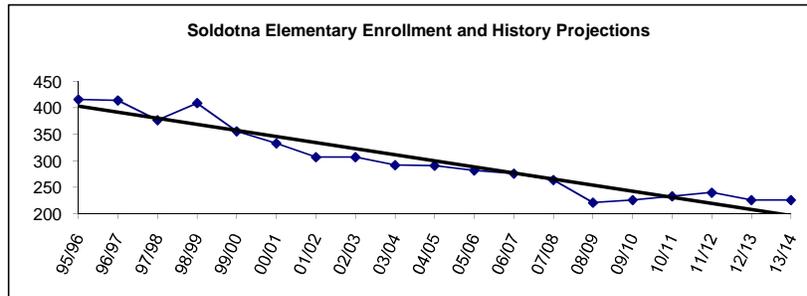
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 14.00 | 12.50 | 13.00 | Teacher (Includes Quest) | 10.50 | 12.00 | 11.50 |
| 2.56 | 2.56 | 1.56 | Specialist* | 1.56 | 2.00 | 4.00 |
| 6.00 | 3.00 | 3.00 | Special Ed Teacher** | 3.00 | 4.00 | 2.00 |
| <u>23.56</u> | <u>19.06</u> | <u>18.56</u> | Certified Subtotal | <u>16.06</u> | <u>19.00</u> | <u>18.50</u> |
| 3.52 | 3.52 | 4.40 | Special Ed Aide | 3.52 | 7.54 | 6.66 |
| - | 0.38 | 0.63 | Aide (ELL tutor budgeted @ Loc. 92) | 0.38 | 0.38 | 0.38 |
| 0.60 | 0.65 | 0.56 | Nurse*** | 0.56 | 0.56 | 0.56 |
| 1.00 | 1.00 | 1.00 | Support | 1.00 | 1.00 | 1.00 |
| 2.50 | 2.50 | 3.50 | Custodian | 2.50 | 2.50 | 2.50 |
| <u>7.62</u> | <u>8.05</u> | <u>10.09</u> | Classified Subtotal | <u>7.96</u> | <u>11.98</u> | <u>11.10</u> |
| <u>31.18</u> | <u>27.11</u> | <u>28.65</u> | Total | <u>24.02</u> | <u>30.98</u> | <u>29.60</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.

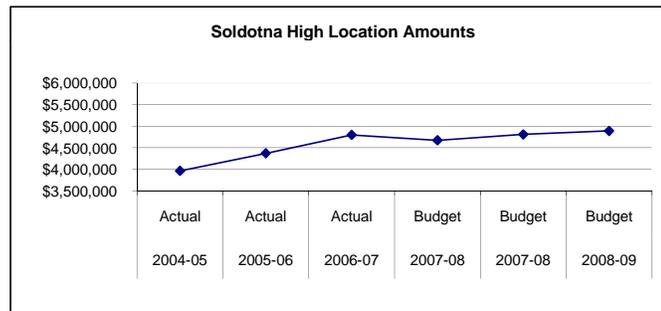


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 2,093,790 | \$ 2,216,764 | \$ 2,340,376 | 3100 Certified Salaries | \$ 2,481,708 | \$ 2,363,953 | \$ 2,376,658 | \$ 12,705 | 1 |
| 556,396 | 641,072 | 669,502 | 3200 Non-Certified Salaries | 637,668 | 777,008 | 781,616 | 4,608 | 1 |
| 901,762 | 1,082,908 | 1,339,775 | 3500 Employee Benefits | 1,062,781 | 1,127,466 | 1,179,070 | 51,604 | 5 |
| <u>3,551,948</u> | <u>3,940,744</u> | <u>4,349,653</u> | Subtotal - Personnel services | <u>4,182,157</u> | <u>4,268,427</u> | <u>4,337,344</u> | <u>68,917</u> | <u>2</u> |
| | | | 4100 Pro-Tech | - | 1,250 | | | |
| 4,481 | 1,819 | 4,399 | 4200 Travel | 4,393 | 7,815 | 4,393 | (3,422) | (44) |
| 31,312 | 31,175 | 28,337 | 4300 Utility Services | 34,809 | 35,229 | 35,771 | 542 | 2 |
| 244,740 | 279,499 | 276,699 | 4350 Energy | 327,611 | 327,611 | 385,512 | 57,901 | 18 |
| 20,436 | 20,517 | 24,518 | 4400 Purchased Services | 27,453 | 27,399 | 28,879 | 1,480 | 5 |
| 94,577 | 82,890 | 96,163 | 4500 Supplies and Materials | 94,458 | 133,067 | 92,743 | (40,324) | (30) |
| 5,610 | 2,160 | 5,814 | 4900 Other Expenses | 5,525 | 9,146 | 9,400 | 254 | 3 |
| <u>401,156</u> | <u>418,060</u> | <u>435,930</u> | Subtotal - Other | <u>494,249</u> | <u>541,517</u> | <u>556,698</u> | <u>16,431</u> | <u>3</u> |
| <u>13,372</u> | <u>15,834</u> | <u>14,817</u> | 5100 Equipment | - | 3,380 | - | (3,380) | - |
| <u>\$ 3,966,476</u> | <u>\$ 4,374,638</u> | <u>\$ 4,800,400</u> | Location Totals | <u>\$ 4,676,406</u> | <u>\$ 4,813,324</u> | <u>\$ 4,894,042</u> | <u>\$ 81,968</u> | <u>2</u> |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 | 2005-06 | 2006-07 | | 2007-08 | Current 2007-08 | 2008-09 |
|---------|---------|---------|--------------------------|---------|--------------------|---------|
| Actual | Actual | Actual | Account Description | Budget | Budget | Budget |
| 530.00 | 531.00 | 565.00 | Enrollment in ADM (9-12) | 537.00 | 538.00 | 536.00 |

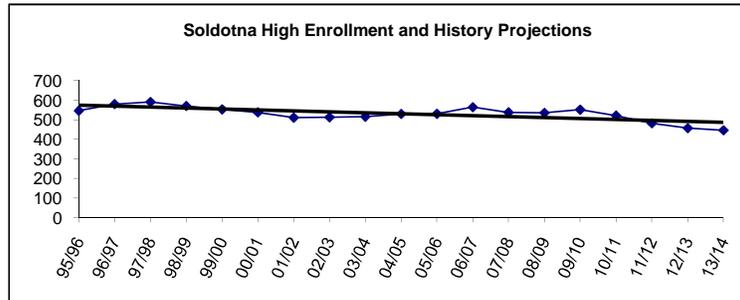
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 2.00 | 2.00 | 2.00 | Administrator | 2.00 | 2.00 | 2.00 |
| 22.65 | 24.50 | 25.45 | Teacher (Includes Quest) | 19.80 | 25.00 | 24.00 |
| 4.00 | 4.00 | 3.70 | Specialist* | 4.70 | 2.00 | 2.00 |
| 5.00 | 5.00 | 5.63 | Special Ed Teacher** | 8.13 | 7.00 | 7.00 |
| <u>33.65</u> | <u>35.50</u> | <u>36.78</u> | Certified Subtotal | <u>34.63</u> | <u>36.00</u> | <u>35.00</u> |
| 5.72 | 5.72 | 6.60 | Special Ed Aide | 6.72 | 11.88 | 11.88 |
| - | 0.44 | 0.44 | Aide | 0.44 | 0.44 | 0.44 |
| 0.44 | 0.53 | 0.55 | Nurse*** | 0.55 | 0.55 | 0.55 |
| 4.50 | 4.50 | 5.00 | Support | 4.50 | 4.50 | 4.50 |
| 5.50 | 5.50 | 5.50 | Custodian | 5.50 | 5.50 | 5.50 |
| <u>16.16</u> | <u>16.69</u> | <u>18.09</u> | Classified Subtotal | <u>17.71</u> | <u>22.87</u> | <u>22.87</u> |
| <u>49.81</u> | <u>52.19</u> | <u>54.87</u> | Total | <u>52.34</u> | <u>58.87</u> | <u>57.87</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.

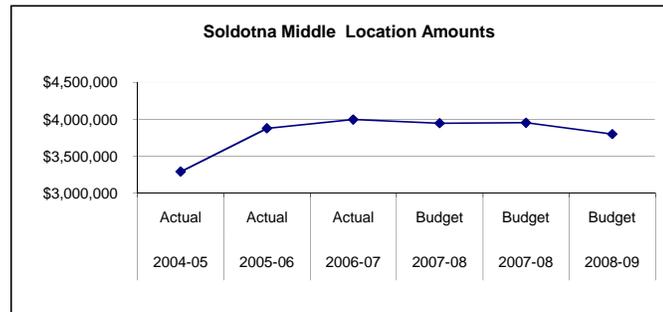


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|---------------------|----------------|
| \$ 1,930,225 | \$ 2,217,549 | \$ 2,236,346 | 3100 Certified Salaries | \$ 2,305,850 | \$ 2,305,377 | \$ 2,241,485 | \$ (63,892) | (3) |
| 326,191 | 392,110 | 362,924 | 3200 Non-Certified Salaries | 437,413 | 395,785 | 362,599 | (33,186) | (8) |
| 780,837 | 1,018,950 | 1,172,376 | 3500 Employee Benefits | 933,237 | 923,420 | 899,603 | (23,817) | (3) |
| <u>3,037,253</u> | <u>3,628,609</u> | <u>3,771,646</u> | Subtotal - Personnel Services | <u>3,676,500</u> | <u>3,624,582</u> | <u>3,503,687</u> | <u>(120,895)</u> | (3) |
| - | 375 | - | 4100 Professional-Technical Services | - | - | - | - | - |
| 1,284 | 56 | 182 | 4200 Travel | 675 | 675 | 675 | - | - |
| 20,234 | 23,871 | 12,235 | 4300 Utility Services | 22,721 | 24,838 | 23,539 | (1,299) | (5) |
| 110,978 | 137,871 | 144,027 | 4350 Energy | 161,612 | 161,612 | 190,194 | 28,582 | 18 |
| 15,370 | 15,242 | 9,955 | 4400 Purchased Services | 18,123 | 16,469 | 18,698 | 2,229 | 14 |
| 68,965 | 63,360 | 55,285 | 4500 Supplies and Materials | 63,731 | 124,100 | 59,271 | (64,829) | (52) |
| 1,321 | 1,549 | 1,381 | 4900 Other Expenses | 2,444 | 1,605 | 2,504 | 899 | 56 |
| <u>218,152</u> | <u>241,949</u> | <u>223,065</u> | Subtotal - Other | <u>269,306</u> | <u>329,299</u> | <u>294,881</u> | <u>(34,418)</u> | (10) |
| <u>33,617</u> | <u>7,324</u> | <u>2,323</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 3,289,022</u> | <u>\$ 3,877,882</u> | <u>\$ 3,997,034</u> | Location Totals | <u>\$ 3,945,806</u> | <u>\$ 3,953,881</u> | <u>\$ 3,798,568</u> | <u>\$ (155,313)</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 538.00 | 540.00 | 481.00 | Enrollment in ADM (7-8) | 477.00 | 455.00 | 437.00 |

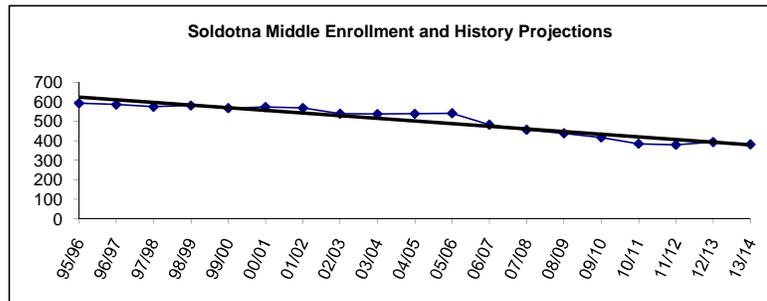
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 2.00 | 2.00 | 2.00 | Administrator | 2.00 | 2.00 | 2.00 |
| 23.14 | 24.50 | 23.00 | Teacher (Includes Quest) | 20.00 | 23.50 | 20.50 |
| 1.86 | 3.00 | 3.00 | Specialist* | 3.00 | 3.60 | 3.60 |
| 6.00 | 9.00 | 9.00 | Special Ed Teacher** | 11.00 | 8.00 | 8.00 |
| <u>33.00</u> | <u>38.50</u> | <u>37.00</u> | Certified Subtotal | <u>36.00</u> | <u>37.10</u> | <u>34.10</u> |
| 2.64 | 2.64 | 2.64 | Special Ed Aide | 4.64 | 2.64 | 2.64 |
| - | 0 | 0.44 | Aide | 0.44 | 0.44 | 0.44 |
| 0.88 | 0.88 | 0.88 | Nurse*** | 0.88 | 0.88 | 0.88 |
| 2.50 | 3.50 | 3.50 | Support | 3.50 | 3.50 | 3.00 |
| 4.00 | 4.00 | 3.50 | Custodian | 4.00 | 4.00 | 3.50 |
| <u>10.02</u> | <u>11.46</u> | <u>10.96</u> | Classified Subtotal | <u>13.46</u> | <u>11.46</u> | <u>10.46</u> |
| <u>43.02</u> | <u>49.96</u> | <u>47.96</u> | Total | <u>49.46</u> | <u>48.56</u> | <u>44.56</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.



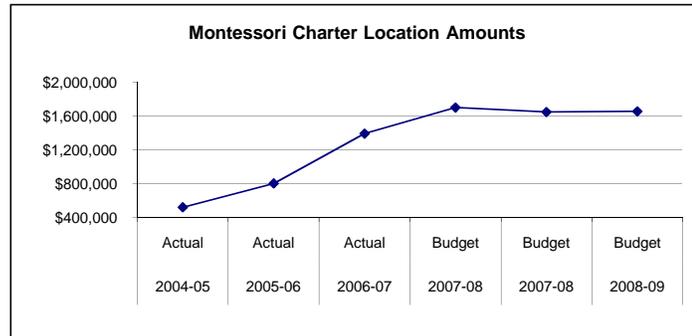
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 64 Soldotna Montessori Charter School

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 316,957 | \$ 374,531 | \$ 556,412 | 3100 Certified Salaries | \$ 532,268 | \$ 532,268 | \$ 669,841 | \$ 137,573 | 26 |
| 44,989 | 147,828 | 240,698 | 3200 Non-Certified Salaries | 117,610 | 117,610 | 236,134 | 118,524 | 101 |
| 114,448 | 197,890 | 376,367 | 3500 Employee Benefits | 455,179 | 241,482 | 363,924 | 122,442 | 51 |
| <u>476,394</u> | <u>720,249</u> | <u>1,173,477</u> | Subtotal - Personnel Services | <u>1,105,057</u> | <u>891,360</u> | <u>1,269,899</u> | <u>378,539</u> | 42 |
| 974 | 11,523 | 16,443 | 4100 Professional-Technical Services | 20,000 | 20,000 | 20,000 | - | - |
| 551 | 5,891 | 24,644 | 4200 Travel | 20,000 | 20,000 | 20,000 | - | - |
| 200 | 1,558 | 988 | 4250 Student Travel | - | - | - | - | - |
| 2,622 | 2,383 | 4,762 | 4300 Utility Services | 4,518 | 4,518 | 4,518 | - | - |
| 14,550 | 14,349 | 36,645 | 4350 Energy | 33,740 | 33,740 | 40,326 | 6,586 | 20 |
| 3,082 | 3,116 | 5,250 | 4400 Purchased Services | 3,796 | 3,796 | 1,496 | (2,300) | (61) |
| 2,470 | 13,895 | 83,512 | 4500 Supplies and Materials | 247,652 | 247,652 | 157,499 | (90,153) | (36) |
| 693 | 560 | (4,252) | 4900 Other Expenses | 201,071 | 360,918 | 66,145 | (294,773) | (82) |
| 17,604 | 28,350 | 48,446 | 4950 Indirect Costs | 55,385 | 55,385 | 78,106 | 22,721 | 41 |
| <u>42,746</u> | <u>81,625</u> | <u>216,438</u> | Subtotal - Other | <u>586,162</u> | <u>746,009</u> | <u>388,090</u> | <u>(357,919)</u> | (48) |
| - | 1,620 | 4,254 | 5100 Equipment | 13,000 | 13,000 | - | (13,000) | 100 |
| <u>\$ 519,140</u> | <u>\$ 803,494</u> | <u>\$ 1,394,169</u> | Location Totals | <u>\$ 1,704,219</u> | <u>\$ 1,650,369</u> | <u>\$ 1,657,989</u> | <u>\$ 7,620</u> | 0 |



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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 64 Soldotna Montessori Charter School

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 100.00 | 124.00 | 161.00 | Enrollment in ADM (K-8) | 159.00 | 161.00 | 162.00 |

FTE's Included In Current Budget

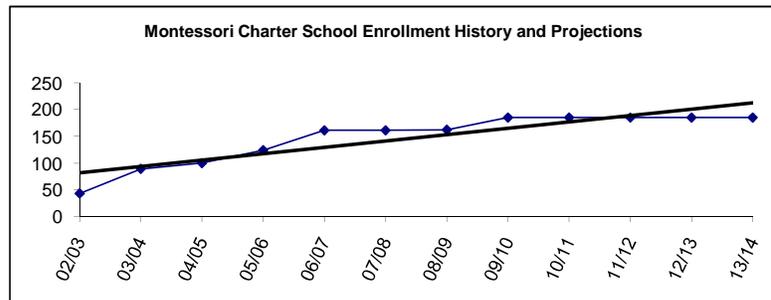
| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 0.35 | 0.35 | 0.35 | Administrator | 0.35 | 0.35 | 0.35 |
| 5.40 | 8.01 | 9.00 | Teacher (Includes Quest) | 9.00 | 10.00 | 10.00 |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | 0.50 | 0.50 |
| <u>5.75</u> | <u>8.36</u> | <u>9.35</u> | Certified Subtotal | <u>9.35</u> | <u>10.85</u> | <u>10.85</u> |
| - | - | - | Special Ed Aide | - | - | - |
| 0.31 | 2.89 | 6.16 | Aide | 6.16 | 6.41 | 6.41 |
| 0.15 | 0.23 | 0.32 | Nurse*** | 0.32 | 0.32 | 0.32 |
| 0.75 | 0.88 | 1.00 | Support | 1.00 | 1.00 | 1.00 |
| 0.50 | 0.50 | - | Custodian | - | 1.00 | 1.00 |
| <u>1.71</u> | <u>4.50</u> | <u>7.48</u> | Classified Subtotal | <u>7.48</u> | <u>8.73</u> | <u>8.73</u> |
| <u>7.46</u> | <u>12.86</u> | <u>16.83</u> | Total | <u>16.83</u> | <u>19.58</u> | <u>19.58</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.

Charter school staffing is not determined by district staffing formulae

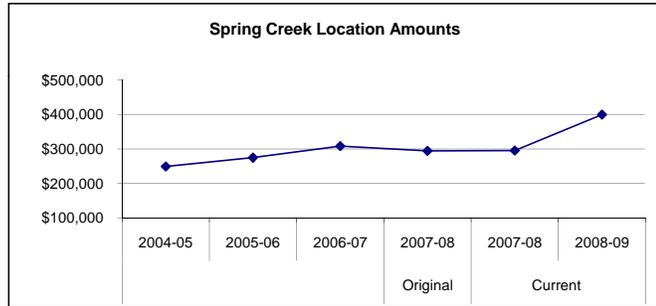


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|-------------------|----------------|
| \$ 158,055 | \$ 164,680 | \$ 183,547 | 3100 Certified Salaries | \$ 192,984 | \$ 188,384 | \$ 265,656 | \$ 77,272 | 41 |
| 11,209 | 18,482 | 18,626 | 3200 Non-Certified Salaries | 20,753 | 22,467 | 23,920 | 1,453 | 6 |
| 64,550 | 76,018 | 93,458 | 3500 Employee Benefits | 67,137 | 67,989 | 95,391 | 27,402 | 40 |
| <u>233,814</u> | <u>259,180</u> | <u>295,631</u> | Subtotal - Personnel Services | <u>280,874</u> | <u>278,840</u> | <u>384,967</u> | <u>106,127</u> | <u>38</u> |
| 791 | 446 | 132 | 4200 Travel | 4,217 | 3,517 | 4,217 | 700 | 20 |
| 1,652 | 1,146 | 271 | 4300 Utility Services | 1,062 | 1,162 | 1,148 | (14) | (1) |
| 719 | 494 | 549 | 4400 Purchased Services | 1,239 | 1,085 | 1,388 | 303 | 28 |
| 11,068 | 10,805 | 10,192 | 4500 Supplies and Materials | 7,215 | 10,273 | 7,455 | (2,818) | (27) |
| 650 | 650 | 650 | 4900 Other Expenses | - | 680 | 680 | - | - |
| <u>14,880</u> | <u>13,541</u> | <u>11,794</u> | Subtotal - Other | <u>13,733</u> | <u>16,717</u> | <u>14,888</u> | <u>(1,829)</u> | <u>(11)</u> |
| <u>444</u> | <u>2,008</u> | <u>1,074</u> | 5100 Equipment | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 249,138</u> | <u>\$ 274,729</u> | <u>\$ 308,499</u> | Location Totals | <u>\$ 294,607</u> | <u>\$ 295,557</u> | <u>\$ 399,855</u> | <u>\$ 104,298</u> | <u>35</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 43.00 | 38.00 | 34.00 | Enrollment in ADM (K-12) | 55.00 | 55.00 | 55.00 |

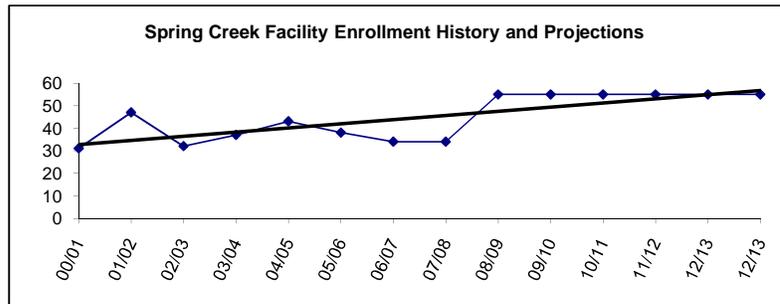
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|-------------|--------------------------|-------------|-------------|-------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 0.80 | 1.00 |
| 2.00 | 2.00 | 3.00 | Teacher (Includes Quest) | 3.00 | 2.00 | 3.00 |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| <u>3.00</u> | <u>3.00</u> | <u>4.00</u> | Certified Subtotal | <u>4.00</u> | <u>2.80</u> | <u>4.00</u> |
| - | - | - | Aide | - | - | - |
| - | - | - | Nurse*** | - | - | - |
| 0.50 | 0.75 | 0.75 | Support | 0.75 | 0.75 | 0.75 |
| <u>0.50</u> | <u>0.75</u> | <u>0.75</u> | Classified Subtotal | <u>0.75</u> | <u>0.75</u> | <u>0.75</u> |
| <u>3.50</u> | <u>3.75</u> | <u>4.75</u> | Total | <u>4.75</u> | <u>3.55</u> | <u>4.75</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.

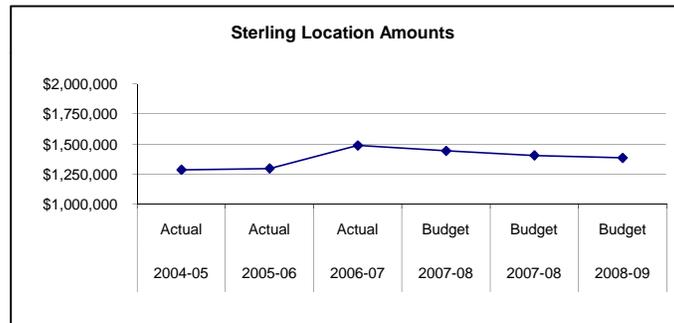


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 756,505 | \$ 736,416 | \$ 813,643 | 3100 Certified Salaries | \$ 845,089 | \$ 774,673 | \$ 766,925 | \$ (7,748) | (1) |
| 136,849 | 131,923 | 141,259 | 3200 Non-Certified Salaries | 137,199 | 150,716 | 144,495 | (6,221) | (4) |
| 305,979 | 332,708 | 412,822 | 3500 Employee Benefits | 330,250 | 322,474 | 323,534 | 1,060 | 0 |
| <u>1,199,333</u> | <u>1,201,047</u> | <u>1,367,724</u> | Subtotal - Personnel Services | <u>1,312,538</u> | <u>1,247,863</u> | <u>1,234,954</u> | <u>(12,909)</u> | (1) |
| 103 | - | 36 | 4200 Travel | 175 | 175 | 175 | - | - |
| 10,660 | 15,697 | 12,741 | 4300 Utility Services | 16,883 | 18,926 | 19,622 | 696 | 4 |
| 45,442 | 51,449 | 57,982 | 4350 Energy | 86,058 | 86,058 | 104,003 | 17,945 | 21 |
| 6,764 | 5,128 | 5,175 | 4400 Purchased Services | 7,175 | 7,215 | 7,413 | 198 | 3 |
| 18,287 | 20,494 | 43,861 | 4500 Supplies and Materials | 19,659 | 44,927 | 18,419 | (26,508) | (59) |
| 660 | 790 | 340 | 4900 Other Expenses | 1,025 | 919 | 919 | - | - |
| <u>81,916</u> | <u>93,558</u> | <u>120,135</u> | Subtotal - Other | <u>130,975</u> | <u>158,220</u> | <u>150,551</u> | <u>(7,669)</u> | (5) |
| <u>4,838</u> | <u>3,164</u> | <u>1,499</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 1,286,087</u> | <u>\$ 1,297,769</u> | <u>\$ 1,489,358</u> | Location Totals | <u>\$ 1,443,513</u> | <u>\$ 1,406,083</u> | <u>\$ 1,385,505</u> | <u>\$ (20,578)</u> | (1) |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 197.00 | 175.00 | 182.00 | Enrollment in ADM (K-6) | 171.00 | 169.00 | 160.00 |

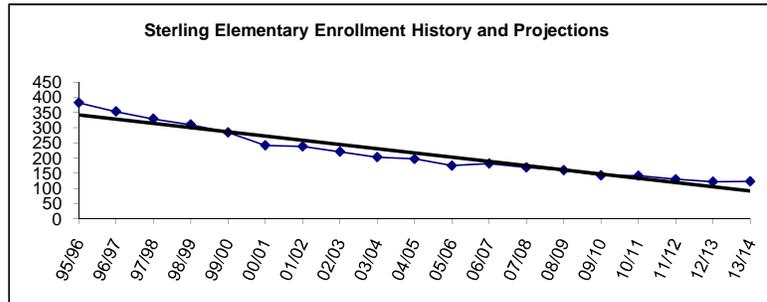
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 0.50 | 1.00 | 0.80 | Administrator | 1.00 | 0.80 | 1.00 |
| 9.50 | 9.00 | 9.00 | Teacher (Includes Quest) | 7.50 | 9.00 | 8.00 |
| 2.00 | 2.00 | 2.67 | Specialist* | 2.67 | 3.00 | 2.00 |
| 1.00 | 1.00 | 1.00 | Special Ed Teacher** | 1.00 | 1.00 | 1.00 |
| <u>13.00</u> | <u>13.00</u> | <u>13.47</u> | Certified Subtotal | <u>12.17</u> | <u>13.80</u> | <u>12.00</u> |
| 0.88 | 0.88 | 0.88 | Special Ed Aide | 0.88 | 0.88 | 0.88 |
| 0.38 | 0.38 | 0.76 | Aide | 0.38 | 0.76 | 0.38 |
| 0.35 | 0.40 | 0.40 | Nurse*** | 0.40 | 0.40 | 0.40 |
| 1.00 | 1.00 | 1.00 | Support | 1.00 | 1.00 | 1.00 |
| 1.50 | 1.50 | 1.50 | Custodian | 1.50 | 1.50 | 1.50 |
| <u>4.11</u> | <u>4.16</u> | <u>4.54</u> | Classified Subtotal | <u>4.16</u> | <u>4.54</u> | <u>4.16</u> |
| <u>17.11</u> | <u>17.16</u> | <u>18.01</u> | Total | <u>16.33</u> | <u>18.34</u> | <u>16.16</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.

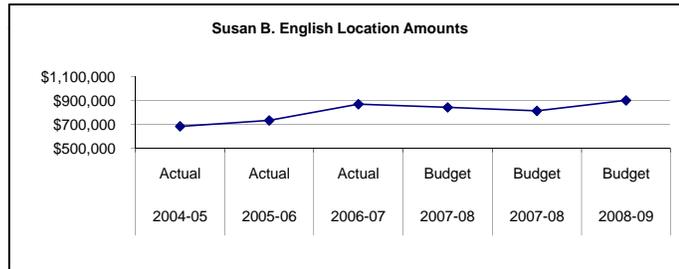


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 244,019 | \$ 213,440 | \$ 266,111 | 3100 Certified Salaries | \$ 249,614 | \$ 244,730 | \$ 254,979 | \$ 10,249 | 4 |
| 117,140 | 143,017 | 155,923 | 3200 Non-Certified Salaries | 182,606 | 152,833 | 179,709 | 26,876 | 18 |
| 136,501 | 145,177 | 202,726 | 3500 Employee Benefits | 174,937 | 158,851 | 181,319 | 22,468 | 14 |
| <u>497,660</u> | <u>501,634</u> | <u>624,760</u> | Subtotal - Personnel Services | <u>607,157</u> | <u>556,414</u> | <u>616,007</u> | <u>59,593</u> | 11 |
| - | - | 1,640 | 4100 Pro-Tech | - | - | - | - | - |
| 3,840 | 4,071 | 4,007 | 4200 Travel | 3,000 | 3,000 | 3,000 | - | - |
| 18,156 | 26,558 | 22,758 | 4300 Utility Services | 25,877 | 25,877 | 26,601 | 724 | 3 |
| 138,902 | 176,004 | 176,973 | 4350 Energy | 185,787 | 185,787 | 235,185 | 49,398 | 27 |
| 4,105 | 4,821 | 4,244 | 4400 Purchased Services | 4,221 | 5,238 | 4,159 | (1,079) | (21) |
| 12,201 | 12,725 | 33,661 | 4500 Supplies and Materials | 15,396 | 35,058 | 15,023 | (20,035) | (57) |
| 1,359 | 863 | 1,135 | 4900 Other Expenses | 2,226 | 2,581 | 2,651 | 70 | 3 |
| <u>178,563</u> | <u>225,042</u> | <u>244,418</u> | Subtotal - Other | <u>236,507</u> | <u>257,541</u> | <u>286,619</u> | <u>29,078</u> | 11 |
| <u>7,535</u> | <u>6,821</u> | <u>1,315</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 683,758</u> | <u>\$ 733,497</u> | <u>\$ 870,493</u> | Location Totals | <u>\$ 843,664</u> | <u>\$ 813,955</u> | <u>\$ 902,626</u> | <u>\$ 88,671</u> | 11 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 62.00 | 71.00 | 65.00 | Enrollment in ADM (K-12) | 60.00 | 62.00 | 57.00 |

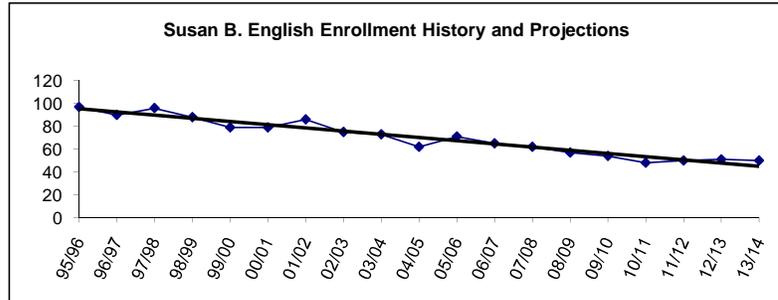
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|-------------|--------------------------|-------------|-------------|-------------|
| 0.50 | 0.50 | 0.50 | Administrator | 0.50 | 0.50 | 0.50 |
| 4.25 | 3.50 | 4.10 | Teacher (Includes Quest) | 2.50 | 3.00 | 3.00 |
| - | - | - | Specialist* | - | - | - |
| 0.50 | 0.50 | 0.50 | Special Ed Teacher** | 0.50 | 0.75 | 0.75 |
| <u>5.25</u> | <u>4.50</u> | <u>5.10</u> | Certified Subtotal | <u>3.50</u> | <u>4.25</u> | <u>4.25</u> |
| 0.82 | 0.88 | 1.32 | Special Ed Aide | 1.32 | 0.88 | 0.88 |
| - | - | - | Aide | - | - | - |
| 0.15 | 0.13 | 0.13 | Nurse*** | 0.13 | 0.12 | 0.12 |
| 1.00 | 1.25 | 1.25 | Support | 1.75 | 1.25 | 1.75 |
| 2.00 | 2.00 | 2.00 | Custodian | 2.00 | 2.00 | 2.00 |
| <u>3.97</u> | <u>4.26</u> | <u>4.70</u> | Classified Subtotal | <u>5.20</u> | <u>4.25</u> | <u>4.75</u> |
| <u>9.22</u> | <u>8.76</u> | <u>9.80</u> | Total | <u>8.70</u> | <u>8.50</u> | <u>9.00</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.

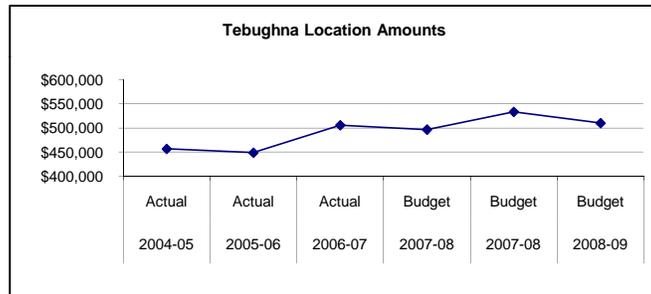


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|--------------------|----------------|
| \$ 157,610 | \$ 166,500 | \$ 196,524 | 3100 Certified Salaries | \$ 189,557 | \$ 192,681 | \$ 176,558 | \$ (16,123) | (8) |
| 78,878 | 52,252 | 53,047 | 3200 Non-Certified Salaries | 59,922 | 62,597 | 64,852 | 2,255 | 4 |
| 94,899 | 94,679 | 111,232 | 3500 Employee Benefits | 95,017 | 97,591 | 95,524 | (2,067) | (2) |
| <u>331,387</u> | <u>313,431</u> | <u>360,803</u> | Subtotal - Personnel Services | <u>344,496</u> | <u>352,869</u> | <u>336,934</u> | <u>(15,935)</u> | (5) |
| 6,663 | 12,049 | 10,729 | 4200 Travel | 7,000 | 7,000 | 7,000 | - | - |
| 28,154 | 29,761 | 26,780 | 4300 Utility Services | 24,134 | 26,534 | 28,807 | 2,273 | 9 |
| 70,932 | 76,595 | 91,167 | 4350 Energy | 104,330 | 114,330 | 127,110 | 12,780 | 11 |
| 9,538 | 7,760 | 3,334 | 4400 Purchased Services | 6,947 | 4,177 | 1,763 | (2,414) | (58) |
| 7,896 | 7,420 | 9,372 | 4500 Supplies and Materials | 8,745 | 27,350 | 7,159 | (20,191) | (74) |
| 650 | - | 1,075 | 4900 Other Expenses | 1,200 | 1,515 | 1,515 | - | - |
| <u>123,833</u> | <u>133,585</u> | <u>142,457</u> | Subtotal - Other | <u>152,356</u> | <u>180,906</u> | <u>173,354</u> | <u>(7,552)</u> | (4) |
| <u>1,511</u> | <u>1,678</u> | <u>2,794</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 456,731</u> | <u>\$ 448,694</u> | <u>\$ 506,054</u> | Location Totals | <u>\$ 496,852</u> | <u>\$ 533,775</u> | <u>\$ 510,288</u> | <u>\$ (23,487)</u> | (4) |



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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 43.00 | 50.00 | 45.00 | Enrollment in ADM (K-12) | 46.00 | 32.00 | 34.00 |

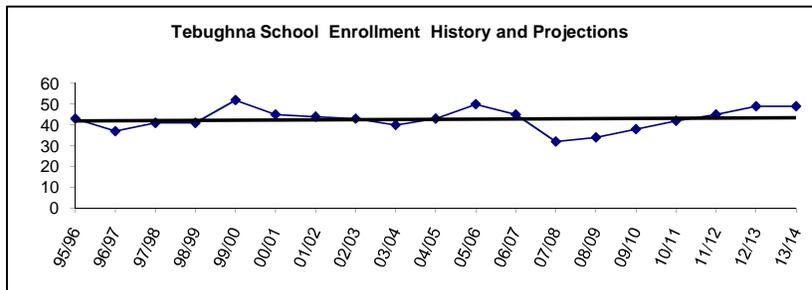
FTE's Included In Current Budget

| | | | | | | |
|-------------|-------------|-------------|--------------------------|-------------|-------------|-------------|
| 0.50 | 0.50 | 0.50 | Administrator | 0.50 | 0.50 | 0.50 |
| 3.50 | 3.00 | 3.00 | Teacher (Includes Quest) | 2.00 | 2.50 | 2.00 |
| - | - | - | Specialist * | - | - | - |
| - | - | 1.00 | Special Ed Teacher** | 1.00 | 0.50 | 0.50 |
| <u>4.00</u> | <u>3.50</u> | <u>4.50</u> | Certified Subtotal | <u>3.50</u> | <u>3.50</u> | <u>3.00</u> |
| 0.75 | 0.88 | - | Special Ed Aide | - | - | - |
| 0.05 | 0.10 | 0.10 | Nurse *** | 0.10 | 0.08 | 0.08 |
| 0.50 | 0.75 | 0.75 | 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>2.73</u> | <u>1.85</u> | Classified Subtotal | <u>1.85</u> | <u>1.83</u> | <u>1.83</u> |
| <u>6.30</u> | <u>6.23</u> | <u>6.35</u> | Total | <u>5.35</u> | <u>5.33</u> | <u>4.83</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.

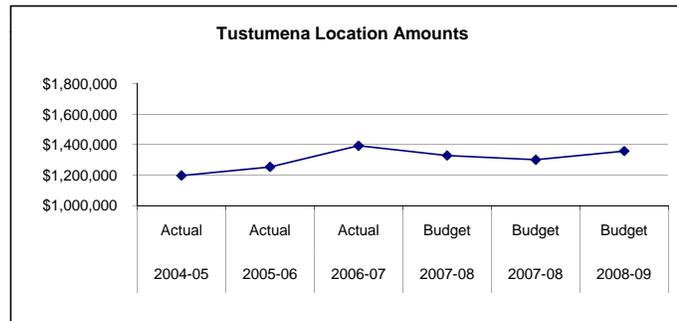


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 669,218 | \$ 623,868 | \$ 698,487 | 3100 Certified Salaries | \$ 733,404 | \$ 689,932 | \$ 735,459 | \$ 45,527 | 7 |
| 127,463 | 199,838 | 172,346 | 3200 Non-Certified Salaries | 166,753 | 166,604 | 173,492 | 6,888 | 4 |
| 281,172 | 315,396 | 380,808 | 3500 Employee Benefits | 312,058 | 301,851 | 318,635 | 16,784 | 6 |
| <u>1,077,853</u> | <u>1,139,102</u> | <u>1,251,641</u> | Subtotal - Personnel Services | <u>1,212,215</u> | <u>1,158,387</u> | <u>1,227,586</u> | <u>69,199</u> | 6 |
| 845 | 338 | 91 | 4200 Travel | 600 | 600 | 600 | - | - |
| 3,412 | 6,292 | 6,113 | 4300 Utility Services | 8,157 | 12,094 | 12,444 | 350 | 3 |
| 80,404 | 72,762 | 81,373 | 4350 Energy | 79,179 | 79,179 | 92,073 | 12,894 | 16 |
| 4,294 | 3,263 | 4,011 | 4400 Purchased Services | 7,490 | 7,842 | 5,301 | (2,541) | (32) |
| 22,975 | 23,643 | 45,177 | 4500 Supplies and Materials | 19,121 | 39,987 | 17,621 | (22,366) | (56) |
| 660 | 660 | 419 | 4900 Other Expenses | 1,017 | 911 | 911 | - | - |
| <u>112,590</u> | <u>106,958</u> | <u>137,184</u> | Subtotal - Other | <u>115,564</u> | <u>140,613</u> | <u>128,950</u> | <u>(11,663)</u> | (8) |
| <u>4,851</u> | <u>6,215</u> | <u>3,204</u> | 5100 Equipment | <u>-</u> | <u>230</u> | <u>-</u> | <u>(230)</u> | (100) |
| <u>\$ 1,195,294</u> | <u>\$ 1,252,275</u> | <u>\$ 1,392,029</u> | Location Totals | <u>\$ 1,327,779</u> | <u>\$ 1,299,230</u> | <u>\$ 1,356,536</u> | <u>\$ 57,306</u> | 4 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 161.00 | 160.00 | 168.00 | Enrollment in ADM (K-6) | 157.00 | 157.00 | 142.00 |

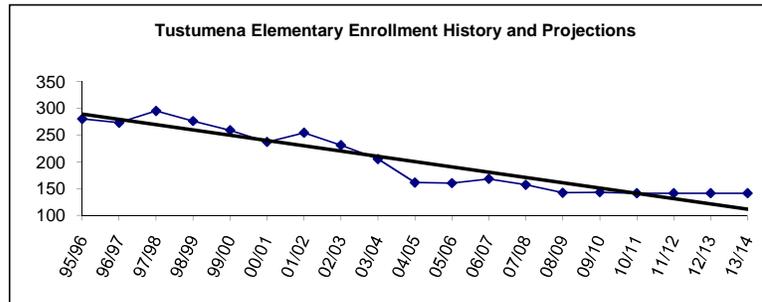
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 0.50 | 1.00 | 0.80 | Administrator | 1.00 | 0.80 | 0.80 |
| 8.50 | 8.00 | 8.00 | Teacher (Includes Quest) | 7.00 | 8.00 | 7.50 |
| 1.00 | 1.00 | 1.00 | Specialist* | - | - | - |
| 2.00 | 2.00 | 1.00 | Special Ed Teacher** | 2.00 | 2.00 | 2.00 |
| <u>12.00</u> | <u>12.00</u> | <u>10.80</u> | Certified Subtotal | <u>10.00</u> | <u>10.80</u> | <u>10.30</u> |
| 0.98 | 0.88 | 1.26 | Special Ed Aide | 1.26 | 1.26 | 1.26 |
| 0.38 | 0.38 | 0.38 | Aide | 0.38 | 0.38 | 0.38 |
| 0.35 | 0.34 | 0.35 | Nurse*** | 0.35 | 0.35 | 0.35 |
| 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>4.71</u> | <u>4.60</u> | <u>4.99</u> | Classified Subtotal | <u>4.99</u> | <u>4.99</u> | <u>4.99</u> |
| <u>16.71</u> | <u>16.60</u> | <u>15.79</u> | Total | <u>14.99</u> | <u>15.79</u> | <u>15.29</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.



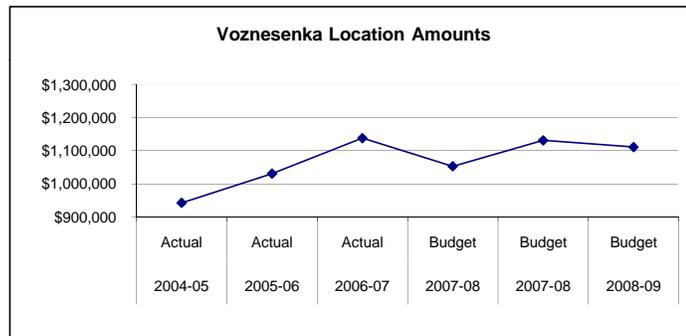
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 53 Voznesenka Elementary / High

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|---------------------|---------------------|-------------------------------|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 434,932 | \$ 470,020 | \$ 486,636 | 3100 Certified Salaries | \$ 472,643 | \$ 511,758 | \$ 494,303 | \$ (17,455) | (3) |
| 173,356 | 179,880 | 183,127 | 3200 Non-Certified Salaries | 185,399 | 186,095 | 192,932 | 6,837 | 4 |
| 236,302 | 274,501 | 319,603 | 3500 Employee Benefits | 253,997 | 263,541 | 270,742 | 7,201 | 3 |
| <u>844,590</u> | <u>924,401</u> | <u>989,366</u> | Subtotal - Personnel Services | <u>912,039</u> | <u>961,394</u> | <u>957,977</u> | <u>(3,417)</u> | (0) |
| 827 | 756 | 787 | 4200 Travel | 1,000 | 966 | 1,000 | 34 | 4 |
| 5,456 | 21,343 | 54,585 | 4300 Utility Services | 53,457 | 56,945 | 62,003 | 5,058 | 9 |
| 15,640 | 19,189 | 23,575 | 4350 Energy | 20,464 | 20,464 | 23,495 | 3,031 | 15 |
| 51,093 | 46,925 | 51,628 | 4400 Purchased Services | 51,580 | 51,943 | 51,569 | (374) | (1) |
| 15,293 | 14,135 | 15,840 | 4500 Supplies and Materials | 13,963 | 38,294 | 13,568 | (24,726) | (65) |
| 1,110 | 819 | 742 | 4900 Other Expenses | 650 | 1,365 | 1,365 | - | - |
| <u>89,419</u> | <u>103,167</u> | <u>147,157</u> | Subtotal - Other | <u>141,114</u> | <u>169,977</u> | <u>153,000</u> | <u>(16,977)</u> | (10) |
| <u>8,138</u> | <u>3,211</u> | <u>1,856</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 942,147</u> | <u>\$ 1,030,779</u> | <u>\$ 1,138,379</u> | Location Totals | <u>\$ 1,053,153</u> | <u>\$ 1,131,371</u> | <u>\$ 1,110,977</u> | <u>\$ (20,394)</u> | (2) |



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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 53 Voznesenka Elementary / High

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| 133.00 | 126.00 | 126.00 | Enrollment in ADM (K-12) | 121.00 | 115.00 | 116.00 |

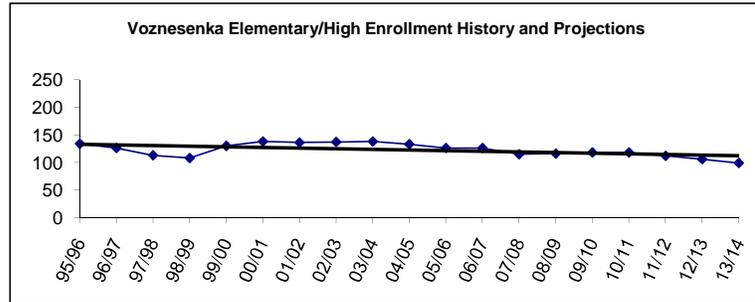
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 0.60 | 0.60 | 0.60 | Administrator | 0.60 | 0.50 | 0.50 |
| 7.00 | 7.50 | 7.50 | Teacher (Includes Quest) | 6.00 | 7.00 | 6.50 |
| - | - | - | Specialist* | - | - | - |
| 0.75 | 0.75 | 0.75 | Special Ed Teacher** | 0.75 | 0.75 | 0.75 |
| <u>8.35</u> | <u>8.85</u> | <u>8.85</u> | Certified Subtotal | <u>7.35</u> | <u>8.25</u> | <u>7.75</u> |
| 1.26 | 1.26 | 0.88 | Special Ed Aide | 0.88 | 0.88 | 0.88 |
| 2.64 | 2.64 | 2.64 | Aide | 2.64 | 2.64 | 2.64 |
| 0.22 | 0.28 | 0.28 | Nurse*** | 0.28 | 0.27 | 0.27 |
| 1.00 | 1.00 | 1.00 | Support | 1.00 | 1.00 | 1.00 |
| 1.00 | 1.00 | 1.00 | Custodian | 1.00 | 1.00 | 1.00 |
| <u>6.12</u> | <u>6.18</u> | <u>5.80</u> | Classified Subtotal | <u>5.80</u> | <u>5.79</u> | <u>5.79</u> |
| <u>14.47</u> | <u>15.03</u> | <u>14.65</u> | Total | <u>13.15</u> | <u>14.04</u> | <u>13.54</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.

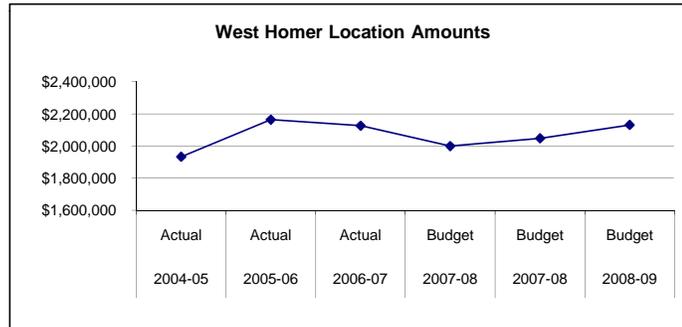


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 1,106,986 | \$ 1,192,019 | \$ 1,108,516 | 3100 Certified Salaries | \$ 1,148,428 | \$ 1,155,042 | \$ 1,208,462 | \$ 53,420 | 5 |
| 200,255 | 219,499 | 214,324 | 3200 Non-Certified Salaries | 223,797 | 232,900 | 233,208 | 308 | 0 |
| 456,818 | 548,276 | 596,836 | 3500 Employee Benefits | 472,814 | 481,738 | 514,874 | 33,136 | 7 |
| <u>1,764,059</u> | <u>1,959,794</u> | <u>1,919,676</u> | Subtotal - Personnel Services | <u>1,845,039</u> | <u>1,869,680</u> | <u>1,956,544</u> | <u>86,864</u> | 5 |
| 100 | - | 1,240 | 4100 Professional-Technical Services | - | - | - | - | - |
| 334 | 722 | 385 | 4200 Travel | 700 | 906 | 700 | (206) | (23) |
| 409 | - | - | 4250 Student Travel | - | - | - | - | - |
| 15,100 | 21,040 | 14,777 | 4300 Utility Services | 19,919 | 19,519 | 20,340 | 821 | 4 |
| 109,273 | 134,266 | 115,817 | 4350 Energy | 97,296 | 97,296 | 117,740 | 20,444 | 21 |
| 8,733 | 9,171 | 9,628 | 4400 Purchased Services | 9,251 | 9,530 | 9,304 | (226) | (2) |
| 29,018 | 31,337 | 62,077 | 4500 Supplies and Materials | 26,385 | 50,036 | 25,650 | (24,386) | (49) |
| 1,059 | 778 | 701 | 4900 Other Expenses | 1,050 | 1,080 | 1,080 | - | - |
| <u>164,026</u> | <u>197,314</u> | <u>204,625</u> | 5100 Equipment | <u>154,601</u> | <u>178,367</u> | <u>174,814</u> | <u>(3,553)</u> | (2) |
| <u>5,066</u> | <u>7,278</u> | <u>2,279</u> | Subtotal - Equipment | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | - |
| <u>\$ 1,933,151</u> | <u>\$ 2,164,386</u> | <u>\$ 2,126,580</u> | Location Totals | <u>\$ 1,999,640</u> | <u>\$ 2,048,047</u> | <u>\$ 2,131,358</u> | <u>\$ 83,311</u> | 4 |



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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|-------------------|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| 254.00 | 243.00 | 223.00 | Enrollment in ADM (3-6) | 222.00 | 240.00 | 235.00 |

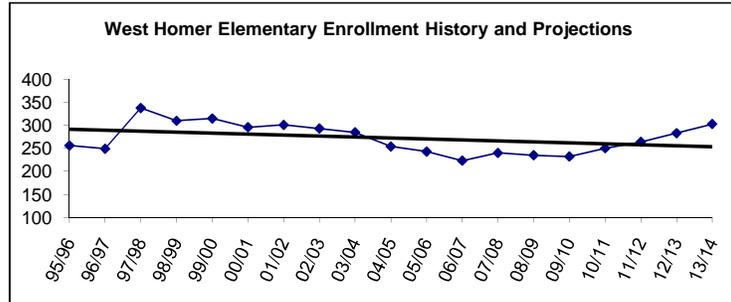
FTE's Included In Current Budget

| | | | | | | |
|--------------|--------------|--------------|--------------------------|--------------|--------------|--------------|
| 1.00 | 1.00 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| 13.00 | 14.00 | 13.00 | Teacher (Includes Quest) | 11.00 | 13.00 | 13.00 |
| 2.50 | 2.50 | 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>19.50</u> | <u>20.50</u> | <u>19.50</u> | Certified Subtotal | <u>17.50</u> | <u>19.50</u> | <u>19.50</u> |
| 1.76 | 1.76 | 1.76 | Special Ed Aide | 1.76 | 1.76 | 1.76 |
| - | 0.38 | 0.38 | Aide | 0.38 | 0.38 | 0.38 |
| 0.88 | 0.79 | 0.65 | Nurse*** | 0.65 | 0.65 | 0.65 |
| 1.00 | 1.00 | 1.00 | Support | 1.00 | 1.00 | 1.00 |
| 2.50 | 2.50 | 2.50 | Custodian | 2.50 | 2.50 | 2.50 |
| <u>6.14</u> | <u>6.43</u> | <u>6.29</u> | Classified Subtotal | <u>6.29</u> | <u>6.29</u> | <u>6.29</u> |
| <u>25.64</u> | <u>26.93</u> | <u>25.79</u> | Total | <u>23.79</u> | <u>25.79</u> | <u>25.79</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|-----------------|----------------|
| \$ 300 | \$ - | \$ - | 3100 Certified Salaries | \$ - | \$ - | \$ - | \$ - | - |
| 29,714 | 31,903 | 33,215 | 3200 Non-Certified Salaries | 33,282 | 32,959 | 34,260 | 1,301 | 4 |
| 52,630 | 45,311 | 53,369 | 3500 Employee Benefits | 66,090 | 68,783 | 74,126 | 5,343 | 8 |
| <u>82,644</u> | <u>77,214</u> | <u>86,584</u> | Subtotal - Personnel Services | <u>99,372</u> | <u>101,742</u> | <u>108,386</u> | <u>6,644</u> | |
| 82,817 | 109,088 | 87,931 | 4100 Professional-Technical Services | 119,354 | 114,154 | 119,354 | 5,200 | 5 |
| 30,068 | 32,773 | 38,401 | 4200 Travel | 35,017 | 38,017 | 35,017 | (3,000) | (8) |
| 1,321 | 1,095 | 1,028 | 4300 Utility Services | 1,500 | 1,500 | 1,500 | - | - |
| 5,437 | 5,092 | 5,909 | 4400 Purchased Services | 5,250 | 5,062 | 5,250 | 188 | 4 |
| 6,750 | 6,339 | 3,885 | 4500 Supplies and Materials | 2,500 | 9,706 | 2,500 | (7,206) | (74) |
| 18,360 | 18,270 | 19,980 | 4800 Tuition and Stipends | 17,100 | 20,520 | 20,520 | - | - |
| 21,235 | 21,589 | 21,459 | 4900 Other Expenses | 25,185 | 24,300 | 25,185 | - | - |
| <u>165,988</u> | <u>194,246</u> | <u>178,593</u> | Subtotal - Other | <u>205,906</u> | <u>213,259</u> | <u>209,326</u> | <u>(4,818)</u> | <u>(2)</u> |
| 331 | - | - | 5100 Equipment | - | 10,426 | - | - | - |
| <u>\$ 248,963</u> | <u>\$ 271,460</u> | <u>\$ 265,177</u> | Location Totals | <u>\$ 305,278</u> | <u>\$ 325,427</u> | <u>\$ 317,712</u> | <u>\$ 1,826</u> | <u>1</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|----------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| - | - | - | 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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|-----------------|----------------|
| \$ 141,547 | \$ 128,518 | \$ 125,690 | 3100 Certified Salaries | \$ 124,940 | \$ 123,674 | \$ 125,174 | \$ 1,500 | 1 |
| 55,798 | 61,940 | 62,430 | 3200 Non-Certified Salaries | 66,532 | 74,025 | 76,421 | 2,396 | 3 |
| 50,306 | 57,861 | 68,995 | 3500 Employee Benefits | 55,830 | 63,229 | 66,423 | 3,194 | 5 |
| <u>247,651</u> | <u>248,319</u> | <u>257,115</u> | Subtotal - Personnel Services | <u>247,302</u> | <u>260,928</u> | <u>268,018</u> | <u>7,090</u> | <u>3</u> |
| - | - | 1,650 | 4100 Professional-Technical Services | 9,000 | 9,000 | 9,000 | - | - |
| 23,890 | 26,350 | 31,563 | 4200 Travel | 21,345 | 26,324 | 22,345 | (3,979) | (15) |
| 11,664 | 10,633 | 13,608 | 4300 Utility Services | 13,125 | 14,636 | 14,325 | (311) | (2) |
| 5,758 | 1,767 | 682 | 4400 Purchased Services | 19,136 | 8,767 | 19,136 | 10,369 | 118 |
| 12,717 | 11,261 | 11,925 | 4500 Supplies and Materials | 11,701 | 17,796 | 12,201 | (5,595) | (31) |
| 1,548 | 2,848 | 1,767 | 4900 Other Expenses | 4,500 | 3,784 | 4,500 | 716 | 19 |
| <u>55,577</u> | <u>52,859</u> | <u>61,195</u> | Subtotal - Other | <u>78,807</u> | <u>80,307</u> | <u>81,507</u> | <u>1,200</u> | <u>1</u> |
| <u>3,048</u> | <u>2,174</u> | <u>407</u> | 5100 Equipment | - | 1,041 | - | (1,041) | (100) |
| <u>\$ 306,276</u> | <u>\$ 303,352</u> | <u>\$ 318,717</u> | Location Totals | <u>\$ 326,109</u> | <u>\$ 342,276</u> | <u>\$ 349,525</u> | <u>\$ 7,249</u> | <u>2</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|----------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| 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>1.50</u> | <u>1.50</u> |
| <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | Classified Subtotal | <u>1.00</u> | <u>1.50</u> | <u>1.50</u> |
| <u>2.00</u> | <u>2.00</u> | <u>2.00</u> | Total | <u>2.00</u> | <u>2.50</u> | <u>2.50</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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 72 Assistant Superintendent Administrative Services

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 103,730 | \$ 109,526 | \$ 111,048 | 3100 Certified Salaries | \$ 105,975 | \$ - | \$ - | \$ - | - |
| 24,084 | 26,439 | 36,319 | 3200 Non-Certified Salaries | 27,785 | 134,069 | 137,166 | 3,097 | 2 |
| 33,611 | 44,093 | 51,082 | 3500 Employee Benefits | 37,765 | 54,886 | 57,172 | 2,286 | 4 |
| <u>161,425</u> | <u>180,058</u> | <u>198,449</u> | Subtotal - Personnel Services | <u>171,525</u> | <u>188,955</u> | <u>194,338</u> | <u>5,383</u> | 3 |
| - | 730 | - | 4100 Professional-Technical Services | - | 50,000 | 50,000 | - | - |
| 6,982 | 12,576 | 17,216 | 4200 Travel | 10,102 | 10,102 | 10,102 | - | - |
| 4,829 | 4,399 | 5,259 | 4300 Utility Services | 5,700 | 5,700 | 6,210 | 510 | 9 |
| 9,483 | 9,748 | 10,276 | 4350 Energy | 20,018 | 20,018 | 26,023 | - | - |
| 2,861 | 221,801 | 240,766 | 4400 Purchased Services | 224,091 | 224,091 | 244,091 | 20,000 | 9 |
| - | 508,174 | 444,828 | 4450 Insurance Premiums | 388,913 | 388,913 | 388,913 | - | - |
| 9,942 | 10,928 | 9,657 | 4500 Supplies and Materials | 13,670 | 13,670 | 13,670 | - | - |
| 883 | 549 | 878 | 4900 Other Expenses | 2,328 | 2,328 | 2,328 | - | - |
| <u>34,980</u> | <u>768,905</u> | <u>728,880</u> | Subtotal - Other | <u>664,822</u> | <u>714,822</u> | <u>741,337</u> | <u>20,510</u> | 3 |
| 696 | 551 | 4,746 | 5100 Equipment | - | - | - | - | - |
| <u>\$ 197,101</u> | <u>\$ 949,514</u> | <u>\$ 932,075</u> | Location Totals | <u>\$ 836,347</u> | <u>\$ 903,777</u> | <u>\$ 935,675</u> | <u>\$ 31,898</u> | 4 |

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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 72 Assistant Superintendent Administrative Services

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| 1.00 | 1.00 | 1.00 | Assistant Superintendent | 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>-</u> | <u>-</u> |
| | | | Assistant Superintendent | | 1.00 | 1.00 |
| - | - | - | Nurse *** | - | - | - |
| <u>0.50</u> | <u>0.50</u> | <u>0.50</u> | Support | <u>0.50</u> | <u>0.50</u> | <u>0.50</u> |
| <u>0.50</u> | <u>0.50</u> | <u>0.50</u> | Classified Subtotal | <u>0.50</u> | <u>1.50</u> | <u>1.50</u> |
| <u>1.50</u> | <u>1.50</u> | <u>1.50</u> | Total | <u>1.50</u> | <u>1.50</u> | <u>1.50</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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 73 Assistant Superintendent Instruction

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 129,319 | \$ 124,222 | \$ 138,534 | 3100 Certified Salaries | \$ 224,141 | \$ 138,666 | \$ 140,666 | \$ 2,000 | 1 |
| 40,972 | 49,164 | 52,325 | 3200 Non-Certified Salaries | 50,976 | 50,438 | 52,426 | 1,988 | 4 |
| 46,535 | 53,602 | 70,037 | 3500 Employee Benefits | 84,001 | 53,487 | 56,180 | 2,693 | 5 |
| <u>216,826</u> | <u>226,988</u> | <u>260,896</u> | Subtotal - Personnel Services | <u>359,118</u> | <u>242,591</u> | <u>249,272</u> | <u>6,681</u> | <u>3</u> |
| 2,140 | - | 38,473 | 4100 Professional-Technical Services | 18,900 | 384 | 3,900 | 3,516 | 916 |
| 8,904 | 11,786 | 16,346 | 4200 Travel | 15,875 | 14,017 | 12,000 | (2,017) | (14) |
| 4,250 | 6,004 | 5,822 | 4300 Utility Services | 5,025 | 5,363 | 5,490 | 127 | 2 |
| 751 | 861 | 773 | 4400 Purchased Services | 41,180 | 4,125 | 41,180 | 37,055 | 898 |
| 14,235 | 6,993 | 11,037 | 4500 Supplies and Materials | 43,745 | 9,482 | 6,345 | (3,137) | (33) |
| 68,791 | 57,592 | 67,652 | 4900 Other Expenses | 109,789 | 114,114 | 107,672 | (6,442) | (6) |
| <u>99,071</u> | <u>83,236</u> | <u>140,103</u> | Subtotal - Other | <u>234,514</u> | <u>147,485</u> | <u>176,587</u> | <u>29,102</u> | <u>20</u> |
| <u>239</u> | <u>3,242</u> | <u>3,983</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 316,136</u> | <u>\$ 313,466</u> | <u>\$ 404,982</u> | Location Totals | <u>\$ 593,632</u> | <u>\$ 390,076</u> | <u>\$ 425,859</u> | <u>\$ 35,783</u> | <u>9</u> |

The Instruction Department develops, oversees, and manages daily operations of the educational programs and services for the District. These include curriculum development and supervision; site intervention team process; district student assessment program; district staff development program; 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
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures

Date: 06/02/08

Location: 73 Assistant Superintendent Instruction

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| 1.00 | 1.00 | 1.00 | Assistant Superintendent | 1.00 | 1.00 | 1.00 |
| - | - | 2.00 | Teacher (Includes Quest) | 2.00 | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| <u>1.00</u> | <u>1.00</u> | <u>3.00</u> | Certified Subtotal | <u>3.00</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>2.00</u> | <u>2.00</u> | <u>4.00</u> | Total | <u>4.00</u> | <u>2.00</u> | <u>2.00</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: 01/10/06

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 300 | \$ - | \$ - | 3100 Certified Salaries | \$ - | \$ 240 | \$ - | \$ (240) | - |
| 476,576 | 485,249 | 520,720 | 3200 Non-Certified Salaries | 496,492 | 496,018 | 513,168 | 17,150 | 3 |
| 163,908 | 186,758 | 231,195 | 3500 Employee Benefits | 227,481 | 229,780 | 242,620 | 12,840 | 6 |
| <u>640,784</u> | <u>672,007</u> | <u>751,915</u> | Subtotal - Personnel Services | <u>723,973</u> | <u>726,038</u> | <u>755,788</u> | <u>29,990</u> | <u>4</u> |
| 26,500 | 26,000 | 17,500 | 4100 Professional-Technical Services | 27,500 | 27,500 | 27,500 | - | - |
| 5,812 | 4,602 | 7,071 | 4200 Travel | 6,750 | 9,579 | 6,750 | (2,829) | (30) |
| 14,387 | 14,936 | 16,520 | 4300 Utility Services | 14,150 | 14,796 | 14,740 | (56) | (0) |
| 3,481 | 1,381 | 552 | 4400 Purchased Services | 3,889 | 2,655 | 3,889 | 1,234 | 46 |
| 8,594 | 11,930 | 9,689 | 4500 Supplies and Materials | 11,300 | 9,913 | 11,300 | 1,387 | 14 |
| 2,665 | 3,300 | 1,505 | 4900 Other Expenses | 1,315 | 2,954 | 1,315 | (1,639) | (55) |
| (100,197) | (141,863) | (121,995) | 4950 Indirect Costs | - | - | - | - | - |
| <u>(38,758)</u> | <u>(79,714)</u> | <u>(69,158)</u> | Subtotal - Other | <u>64,904</u> | <u>67,397</u> | <u>65,494</u> | <u>(1,903)</u> | <u>(3)</u> |
| 1,294 | 2,836 | 18,582 | 5100 Equipment | - | - | - | - | - |
| <u>\$ 603,320</u> | <u>\$ 595,129</u> | <u>\$ 701,339</u> | Location Totals | <u>\$ 788,877</u> | <u>\$ 793,435</u> | <u>\$ 821,282</u> | <u>\$ 28,087</u> | <u>4</u> |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|-------------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| - | - | - | 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 | 7.50 | Support | 7.50 | 7.50 | 7.50 |
| 7.50 | 7.50 | 8.50 | Classified Subtotal | 8.50 | 8.50 | 8.50 |
| 7.50 | 7.50 | 8.50 | Total | 8.50 | 8.50 | 8.50 |

* "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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|-----------------|----------------|
| \$ 104,227 | \$ 97,386 | \$ 106,396 | 3100 Certified Salaries | \$ 103,390 | \$ 106,562 | \$ 108,362 | \$ 1,800 | 2 |
| 36,480 | 37,537 | 40,588 | 3200 Non-Certified Salaries | 42,527 | 42,591 | 44,294 | 1,703 | 4 |
| 41,688 | 48,721 | 59,536 | 3500 Employee Benefits | 46,431 | 47,481 | 50,076 | 2,595 | 5 |
| <u>182,395</u> | <u>183,644</u> | <u>206,520</u> | Subtotal - Personnel Services | <u>192,348</u> | <u>196,634</u> | <u>202,732</u> | <u>6,098</u> | <u>3</u> |
| - | - | - | 4100 Professional-Technical Services | 750 | 2,250 | 750 | (1,500) | (67) |
| 4,063 | 6,472 | 7,293 | 4200 Travel | 5,227 | 9,350 | 5,227 | (4,123) | (44) |
| 578 | 745 | 384 | 4300 Utility Services | 894 | 618 | 929 | 311 | 50 |
| 169 | 187 | 253 | 4400 Purchased Services | 850 | 774 | 850 | 76 | 10 |
| 8,228 | 7,171 | 6,943 | 4500 Supplies and Materials | 4,750 | 7,957 | 9,750 | 1,793 | 23 |
| (2) | 99 | 74 | 4900 Other Expenses | 1,820 | 799 | 1,820 | 1,021 | 128 |
| <u>13,036</u> | <u>14,674</u> | <u>14,947</u> | Subtotal - Other | <u>14,291</u> | <u>21,748</u> | <u>19,326</u> | <u>(2,422)</u> | <u>(11)</u> |
| <u>1,912</u> | <u>1,643</u> | <u>-</u> | 5100 Equipment | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 197,343</u> | <u>\$ 199,961</u> | <u>\$ 221,467</u> | Location Totals | <u>\$ 206,639</u> | <u>\$ 218,382</u> | <u>\$ 222,058</u> | <u>\$ 3,676</u> | <u>2</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|--------------------|--------------------|----------------------|--------------------|------------------------------|--------------------|
| FTE's Included In Current Budget | | | | | | |
| 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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 296,520 | \$ 311,273 | \$ 326,977 | 3200 Non-Certified Salaries | \$ 306,578 | \$ 310,257 | \$ 319,398 | \$ 9,141 | 3 |
| 115,522 | 132,741 | 157,366 | 3500 Employee Benefits | 151,794 | 153,891 | 163,377 | 9,486 | 6 |
| <u>412,042</u> | <u>444,014</u> | <u>484,343</u> | Subtotal - Personnel Services | <u>458,372</u> | <u>464,148</u> | <u>482,775</u> | <u>18,627</u> | 4 |
| 1,170 | 4,135 | 3,131 | 4200 Travel | 3,090 | 2,995 | 3,090 | 95 | 3 |
| 5,284 | 5,066 | 4,667 | 4300 Utility Services | 7,171 | 5,115 | 7,526 | 2,411 | 47 |
| 64,578 | 71,473 | 82,763 | 4350 Energy | 82,786 | 82,786 | 95,882 | 13,096 | 16 |
| 10,975 | 7,668 | 12,174 | 4400 Purchased Services | 23,964 | 11,362 | 24,964 | 13,602 | 120 |
| (7,268) | 44,945 | (18,387) | 4500 Supplies and Materials | 19,017 | 34,076 | 22,930 | (11,146) | (33) |
| 445 | 401 | 863 | 4900 Other Expenses | 250 | 810 | 250 | (560) | (69) |
| (199,982) | (252,850) | (244,029) | 4950 Indirect Costs | - | - | - | - | - |
| <u>(124,798)</u> | <u>(119,162)</u> | <u>(158,818)</u> | Subtotal - Other | <u>136,278</u> | <u>137,144</u> | <u>154,642</u> | <u>17,498</u> | 13 |
| <u>13,036</u> | <u>14,692</u> | <u>71,800</u> | 5100 Equipment | <u>8,700</u> | <u>8,700</u> | <u>-</u> | <u>(8,700)</u> | (100) |
| <u>\$ 300,280</u> | <u>\$ 339,544</u> | <u>\$ 397,325</u> | Location Totals | <u>\$ 603,350</u> | <u>\$ 609,992</u> | <u>\$ 637,417</u> | <u>\$ 27,425</u> | 4 |

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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|----------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| - | - | - | Certified Subtotal | - | - | - |
| - | - | - | Nurse *** | - | - | - |
| 6.50 | 6.50 | 6.50 | Support | 6.50 | 6.50 | 6.50 |
| - | - | - | Custodian | - | - | - |
| 6.50 | 6.50 | 6.50 | Classified Subtotal | 6.50 | 6.50 | 6.50 |
| 6.50 | 6.50 | 6.50 | Total | 6.50 | 6.50 | 6.50 |

* "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: 01/10/06

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| \$ 97,458 | \$ 101,423 | \$ 109,889 | 3100 Certified Salaries | \$ 112,840 | \$ 115,772 | \$ 117,812 | \$ 2,040 | 2 |
| 307,373 | 325,761 | 322,546 | 3200 Non-Certified Salaries | 746,050 | 577,500 | 637,499 | 59,999 | 10 |
| 126,228 | 140,367 | 171,405 | 3500 Employee Benefits | 270,882 | 244,604 | 257,756 | 13,152 | 5 |
| <u>531,059</u> | <u>567,551</u> | <u>603,840</u> | Subtotal - Personnel Services | <u>1,129,772</u> | <u>937,876</u> | <u>1,013,067</u> | <u>75,191</u> | <u>8</u> |
| 175 | 7,750 | 17,491 | 4100 Professional-Technical Services | 7,250 | 121,850 | 27,250 | (94,600) | (78) |
| 37,154 | 44,047 | 32,135 | 4200 Travel | 44,905 | 49,735 | 46,905 | (2,830) | (6) |
| 8,516 | 9,145 | 9,071 | 4300 Utility Services | 8,649 | 8,649 | 9,101 | 452 | 5 |
| 4,966 | 6,802 | 9,528 | 4400 Purchased Services | 31,862 | 53,122 | 70,750 | 17,628 | 33 |
| 12,177 | 15,446 | 19,049 | 4500 Supplies and Materials | 21,183 | 23,993 | 21,683 | (2,310) | (10) |
| 12,906 | 15,811 | 18,047 | 4900 Other Expenses | 34,065 | 29,082 | 33,082 | 4,000 | 14 |
| <u>75,894</u> | <u>99,001</u> | <u>105,321</u> | Subtotal - Other | <u>147,914</u> | <u>286,431</u> | <u>208,771</u> | <u>(77,660)</u> | <u>(27)</u> |
| <u>2,092</u> | <u>7,046</u> | <u>1,146</u> | 5100 Equipment | <u>7,500</u> | <u>8,483</u> | <u>-</u> | <u>(8,483)</u> | <u>(100)</u> |
| <u>\$ 609,045</u> | <u>\$ 673,598</u> | <u>\$ 710,307</u> | Location Totals | <u>\$ 1,285,186</u> | <u>\$ 1,232,790</u> | <u>\$ 1,221,838</u> | <u>\$ (10,952)</u> | <u>(1)</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|----------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| 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>6.50</u> | <u>6.50</u> |
| <u>5.00</u> | <u>5.00</u> | <u>5.00</u> | Classified Subtotal | <u>5.00</u> | <u>6.50</u> | <u>6.50</u> |
| <u>6.00</u> | <u>6.00</u> | <u>6.00</u> | Total | <u>6.00</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 1,956 | \$ - | | 3100 Certified Salaries | \$ - | \$ - | \$ - | \$ - | - |
| 718,789 | 702,276 | 794,127 | 3200 Non-Certified Salaries | 782,101 | 789,098 | 839,958 | 50,860 | 6 |
| 244,409 | 257,559 | 335,285 | 3500 Employee Benefits | 327,896 | 333,384 | 359,344 | 25,960 | 8 |
| <u>965,154</u> | <u>959,835</u> | <u>1,129,412</u> | Subtotal - Personnel Services | <u>1,109,997</u> | <u>1,122,482</u> | <u>1,199,302</u> | <u>76,820</u> | 7 |
| 358 | 7,590 | 7,170 | 4100 Professional-Technical Services | 12,000 | - | 12,000 | 12,000 | - |
| 13,154 | 20,674 | 25,183 | 4200 Travel | 18,000 | 21,745 | 22,000 | 255 | 1 |
| 1,446 | 4,222 | 3,367 | 4300 Utility Services | 11,634 | 2,413 | 12,767 | 10,354 | 429 |
| 252,363 | 466,904 | 456,262 | 4400 Purchased Services | 490,576 | 453,642 | 526,593 | 72,951 | 16 |
| 45,204 | 43,358 | 31,135 | 4500 Supplies and Materials | 14,650 | 72,250 | 16,650 | (55,600) | (77) |
| 570 | - | 700 | 4900 Other Expenses | 890 | - | 940 | 940 | #DIV/0! |
| <u>313,095</u> | <u>542,748</u> | <u>523,817</u> | Subtotal - Other | <u>547,750</u> | <u>550,050</u> | <u>590,950</u> | <u>40,900</u> | 7 |
| <u>10,461</u> | <u>(4,672)</u> | <u>5,176</u> | 5100 Equipment | <u>-</u> | <u>-</u> | <u>3,000</u> | <u>3,000</u> | - |
| <u>\$ 1,288,710</u> | <u>\$ 1,497,911</u> | <u>\$ 1,658,405</u> | Location Totals | <u>\$ 1,657,747</u> | <u>\$ 1,672,532</u> | <u>\$ 1,793,252</u> | <u>\$ 120,720</u> | 7 |

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 4402 (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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|----------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| - | - | - | 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.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 326,888 | \$ 335,457 | \$ 461,558 | 3100 Certified Salaries | \$ 817,520 | \$ 672,831 | \$ 723,204 | \$ 50,373 | 7 |
| 170,069 | 159,432 | 231,542 | 3200 Non-Certified Salaries | 227,500 | 238,428 | 213,279 | (25,149) | (11) |
| 164,035 | 192,081 | 338,959 | 3500 Employee Benefits | 374,623 | 352,562 | 353,183 | 621 | 0 |
| <u>660,992</u> | <u>686,970</u> | <u>1,032,059</u> | Subtotal - Personnel Services | <u>1,419,643</u> | <u>1,263,821</u> | <u>1,289,666</u> | <u>25,845</u> | <u>2</u> |
| 193,641 | 287,539 | 210,311 | 4100 Professional-Technical Services | 146,129 | 362,397 | 383,129 | 20,732 | 6 |
| 69,078 | 69,934 | 86,929 | 4200 Travel | 158,590 | 142,349 | 159,096 | 16,747 | 12 |
| 1,578 | 2,654 | 2,260 | 4250 Student Travel | 9,500 | 12,175 | 14,500 | 2,325 | 19 |
| 5,852 | 7,399 | 5,677 | 4300 Utility Services | 4,975 | 7,771 | 5,345 | (2,426) | (31) |
| 2,207 | 2,309 | 1,915 | 4400 Purchased Services | 14,429 | 17,255 | 9,734 | (7,521) | (44) |
| 30,224 | 33,607 | 31,367 | 4500 Supplies and Materials | 108,687 | 78,112 | 71,025 | (7,087) | (9) |
| 13,571 | 19,827 | 17,094 | 4900 Other Expenses | 19,640 | 148,088 | 146,780 | (1,308) | (1) |
| <u>316,151</u> | <u>423,269</u> | <u>355,553</u> | | <u>461,950</u> | <u>768,147</u> | <u>789,609</u> | <u>21,462</u> | <u>3</u> |
| <u>2,734</u> | <u>4,144</u> | <u>10,917</u> | Subtotal - Equipment | <u>-</u> | <u>13,412</u> | <u>15,000</u> | <u>1,588</u> | <u>12</u> |
| <u>\$ 979,877</u> | <u>\$ 1,114,383</u> | <u>\$ 1,398,529</u> | Location Total | <u>\$ 1,881,593</u> | <u>\$ 2,045,380</u> | <u>\$ 2,094,275</u> | <u>\$ 48,895</u> | <u>2</u> |

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 children.

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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| 1.00 | 1.00 | 1.00 | Director | 1.00 | 1.00 | 1.00 |
| 2.00 | 2.00 | 2.00 | Coordinator | 2.00 | 2.00 | 2.00 |
| - | - | - | Teacher (Includes Quest) | - | - | - |
| 2.67 | 2.42 | 1.75 | Specialist* | 1.75 | 2.25 | 1.00 |
| 4.25 | 5.25 | 6.75 | Special Ed Teacher** | 6.62 | 7.56 | 6.56 |
| <u>9.92</u> | <u>10.67</u> | <u>11.50</u> | Certified Subtotal | <u>11.37</u> | <u>12.81</u> | <u>10.56</u> |
| 2.38 | 2.05 | 4.43 | Special Ed Aide | 4.43 | 4.46 | 4.46 |
| - | - | - | Nurse *** | - | - | - |
| <u>3.00</u> | <u>3.25</u> | <u>3.00</u> | Support | <u>3.00</u> | <u>3.00</u> | <u>3.00</u> |
| <u>5.38</u> | <u>5.30</u> | <u>7.43</u> | Classified Subtotal | <u>7.43</u> | <u>7.46</u> | <u>7.46</u> |
| <u>15.30</u> | <u>15.97</u> | <u>18.93</u> | Total | <u>18.80</u> | <u>20.27</u> | <u>18.02</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|---------------------|---------------------|----------------------|--------------------------------------|-------------------------------|------------------------------|----------------------|-----------------------|----------------|
| \$ 192,629 | \$ 24,414 | \$ 105,224 | 3100 Certified Salaries | \$ 1,544,132 | \$ 880,292 | \$ 3,892,884 | 3,012,592 | 342 |
| 134,119 | 143,370 | 107,378 | 3200 Non-Certified Salaries | 157,402 | 320,031 | 211,433 | (108,598) | (34) |
| 85,029 | 89,311 | 366,108 | 3500 Employee Benefits | 15,519,843 | 21,628,624 | 15,455,478 | (6,173,146) | (29) |
| - | 595,273 | 718,125 | 3631 Worker Compensation | 889,163 | 889,163 | 889,163 | - | - |
| <u>411,777</u> | <u>852,368</u> | <u>1,296,835</u> | Subtotal - Personnel Services | <u>18,110,540</u> | <u>23,718,110</u> | <u>20,448,958</u> | <u>(3,269,152)</u> | (14) |
| 27,584 | - | - | 4100 Professional-Technical Services | - | - | - | - | - |
| 4,547 | (2,397) | (14,226) | 4200 Travel | - | 19,140 | 100,000 | 80,860 | - |
| - | 4,896 | - | 4250 Student Travel | - | - | 75,000 | 75,000 | - |
| 9,094 | (32,442) | 4,923 | 4300 Utility Services | - | - | - | - | - |
| 40,574 | 46,855 | 54,833 | 4350 In Kind Utilities | 63,745 | 63,745 | 63,745 | - | - |
| 5,507,195 | 5,720,798 | 5,593,638 | 4400 Purchased Services | 6,371,158 | 6,257,413 | 6,371,158 | 113,745 | 2 |
| 1,532,009 | 650,318 | 848,103 | 4450 Insurance Premiums | 741,439 | 741,439 | 741,439 | - | - |
| 2,738 | 378 | 12,037 | 4500 Supplies and Materials | 2,230 | 2,740 | 10,700 | 7,960 | 291 |
| (2,080) | 7,276 | 126,146 | 4900 Other Expenses | 77,043 | 77,043 | 81,493 | 4,450 | 6 |
| <u>279,225</u> | <u>385,948</u> | <u>2,722,720</u> | 5500 Transfer to Other Fund | <u>760,873</u> | <u>937,578</u> | <u>621,031</u> | <u>(316,547)</u> | (34) |
| <u>7,400,886</u> | <u>6,781,630</u> | <u>9,348,174</u> | Subtotal - Other | <u>8,016,488</u> | <u>8,099,098</u> | <u>8,064,566</u> | <u>(34,532)</u> | (0) |
| - | (734) | 407,834 | 5100 Equipment | 30,000 | 30,000 | - | (30,000) | (100) |
| <u>\$ 7,812,663</u> | <u>\$ 7,633,264</u> | <u>\$ 11,052,843</u> | Totals | <u>\$ 26,157,028</u> | <u>\$ 31,847,208</u> | <u>\$ 28,513,524</u> | <u>\$ (3,333,684)</u> | (10) |

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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| 2.00 | 5.00 | 1.00 | Teacher (Includes Quest) | 1.00 | 3.59 | 13.00 |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| <u>2.00</u> | <u>5.00</u> | <u>1.00</u> | Certified Subtotal | <u>1.00</u> | <u>3.59</u> | <u>13.00</u> |
| - | - | - | Aide | - | 0.32 | - |
| - | - | - | Nurse *** | - | - | - |
| 4.00 | 4.00 | 4.00 | Support | 4.00 | 4.75 | 4.00 |
| - | - | - | Custodian | - | 0.50 | - |
| <u>4.00</u> | <u>4.00</u> | <u>4.00</u> | Classified Subtotal | <u>4.00</u> | <u>5.25</u> | <u>4.00</u> |
| <u>6.00</u> | <u>9.00</u> | <u>5.00</u> | Total | <u>5.00</u> | <u>8.84</u> | <u>17.00</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|---------------------|---------------------|--------------------------------------|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 443,268 | \$ 469,397 | \$ 587,344 | 3100 Certified Salaries | \$ 621,939 | \$ 739,337 | \$ 668,357 | (70,980) | (10) |
| 88,605 | 94,079 | 236,216 | 3200 Non-Certified Salaries | 178,692 | 171,957 | 182,314 | 10,357 | 6 |
| 136,870 | 176,549 | 313,993 | 3500 Employee Benefits | 248,559 | 266,619 | 271,253 | 4,634 | 2 |
| <u>668,743</u> | <u>740,025</u> | <u>1,137,553</u> | Subtotal - Personnel Services | <u>1,049,190</u> | <u>1,177,913</u> | <u>1,121,924</u> | <u>(55,989)</u> | (5) |
| 15,690 | 14,317 | 10,824 | 4100 Professional-Technical Services | 67,348 | 53,248 | 52,348 | (900) | (2) |
| 24,562 | 28,748 | 34,742 | 4200 Travel | 31,169 | 35,575 | 31,169 | (4,406) | (12) |
| 6,760 | 9,703 | 7,828 | 4300 Utility Services | 4,752 | 9,002 | 5,123 | (3,879) | (43) |
| 39,568 | 29,872 | 50,207 | 4400 Purchased Services | 127,358 | 252,954 | 152,957 | (99,997) | (40) |
| 66,441 | 173,974 | 362,032 | 4500 Supplies and Materials | 1,050,833 | 465,884 | 932,465 | 466,581 | 100 |
| 180 | 738 | 833 | 4900 Other Expenses | 27,005 | 2,805 | 27,005 | 24,200 | 863 |
| - | - | - | 5500 Transfer to Other Fund | - | - | - | - | - |
| <u>153,201</u> | <u>257,352</u> | <u>466,466</u> | Subtotal - Other | <u>1,308,465</u> | <u>819,468</u> | <u>1,201,067</u> | <u>381,599</u> | 47 |
| <u>5,383</u> | <u>79,042</u> | <u>1,393</u> | 5100 Equipment | - | 500 | - | (500) | (100) |
| <u>\$ 827,327</u> | <u>\$ 1,076,419</u> | <u>\$ 1,605,412</u> | Location Totals | <u>\$ 2,357,655</u> | <u>\$ 1,997,881</u> | <u>\$ 2,322,991</u> | <u>\$ 325,110</u> | 16 |

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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| 2.00 | 2.00 | 2.00 | Director | 2.00 | 2.00 | 2.00 |
| 1.00 | 1.90 | 4.00 | Teacher (Includes Quest) | 11.00 | 7.00 | 7.00 |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| <u>3.00</u> | <u>3.90</u> | <u>6.00</u> | Certified Subtotal | <u>13.00</u> | <u>9.00</u> | <u>9.00</u> |
| - | - | - | Nurse *** | - | - | - |
| <u>2.50</u> | <u>3.50</u> | <u>3.50</u> | Support | <u>3.50</u> | <u>3.50</u> | <u>3.50</u> |
| <u>2.50</u> | <u>3.50</u> | <u>3.50</u> | Classified Subtotal | <u>3.50</u> | <u>3.50</u> | <u>3.50</u> |
| <u>5.50</u> | <u>7.40</u> | <u>9.50</u> | Total | <u>16.50</u> | <u>12.50</u> | <u>12.50</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|-----------------|----------------|
| \$ 66,301 | \$ 57,325 | \$ 60,596 | 3200 Non-Certified Salaries | \$ 114,438 | \$ 95,658 | \$ 99,755 | 4,097 | 4 |
| 27,549 | 28,766 | 34,148 | 3500 Employee Benefits | 55,490 | 51,603 | 55,049 | 3,446 | 7 |
| <u>93,850</u> | <u>86,091</u> | <u>94,744</u> | Subtotal - Personnel Services | <u>169,928</u> | <u>147,261</u> | <u>154,804</u> | <u>7,543</u> | 5 |
| 425 | 80 | 80 | 4100 Professional-Technical Services | 3,920 | 220 | 3,920 | 3,700 | 1,682 |
| 13,336 | 18,493 | 14,315 | 4200 Travel | 24,462 | 24,462 | 24,462 | - | - |
| 1,683 | 1,560 | 1,634 | 4300 Utility Services | 2,045 | 2,245 | 2,227 | (18) | (1) |
| 2,328 | 2,053 | 2,538 | 4400 Purchased Services | 6,527 | 4,547 | 6,527 | 1,980 | 44 |
| 10,564 | 6,122 | 10,986 | 4500 Supplies and Materials | 5,910 | 15,210 | 5,910 | (9,300) | (61) |
| 5,617 | 116 | 5,276 | 4900 Other Expenses | 5,105 | 1,105 | 5,105 | 4,000 | 362 |
| <u>33,953</u> | <u>28,424</u> | <u>34,829</u> | Subtotal - Other | <u>47,969</u> | <u>47,789</u> | <u>48,151</u> | <u>362</u> | 1 |
| - | 4,647 | 362 | 5100 Equipment | - | 180 | - | (180) | (100) |
| <u>\$ 127,803</u> | <u>\$ 119,162</u> | <u>\$ 129,935</u> | Function Totals | <u>\$ 217,897</u> | <u>\$ 195,230</u> | <u>\$ 202,955</u> | <u>\$ 7,725</u> | 4 |

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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|----------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| - | - | - | Certified Subtotal | - | - | - |
| 1.36 | 1.21 | 1.60 | Nurse*** | 1.55 | 1.65 | 1.65 |
| 0.70 | 0.70 | 0.70 | Support | 0.75 | 0.80 | 0.80 |
| 2.06 | 1.91 | 2.30 | Classified Subtotal | 2.30 | 2.45 | 2.45 |
| 2.06 | 1.91 | 2.30 | Total | 2.30 | 2.45 | 2.45 |

* "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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|-------------------|-------------------|-------------------|--------------------------------------|-------------------------------|------------------------------|-------------------|------------------|----------------|
| \$ 153,284 | \$ 221,184 | \$ 303,732 | 3100 Certified Salaries | \$ 285,876 | \$ 287,435 | \$ 289,489 | 2,054 | 1 |
| 113,230 | 136,450 | 151,108 | 3200 Non-Certified Salaries | 275,935 | 283,518 | 292,857 | 9,339 | 3 |
| 97,272 | 150,394 | 224,344 | 3500 Employee Benefits | 241,576 | 250,559 | 265,376 | 14,817 | 6 |
| <u>363,786</u> | <u>508,028</u> | <u>679,184</u> | Subtotal - Personnel Services | <u>803,387</u> | <u>821,512</u> | <u>847,722</u> | <u>26,210</u> | <u>3</u> |
| - | 1,292 | 79 | 4100 Professional-Technical Services | - | 100 | - | (100) | (100) |
| 8,222 | 14,123 | 26,504 | 4200 Travel | 26,800 | 36,782 | 26,800 | (9,982) | (27) |
| 2,713 | 4,014 | 5,614 | 4250 Student Travel | 6,000 | 500 | 500 | - | - |
| 2,605 | 1,449 | 2,329 | 4300 Utility Services | 3,825 | 3,969 | 4,155 | 186 | 5 |
| 1,464 | 644 | 938 | 4400 Purchased Services | 2,225 | 7,970 | 7,725 | (245) | (3) |
| 5,145 | 9,421 | 8,149 | 4500 Supplies and Materials | 9,162 | 9,125 | 9,162 | 37 | 0 |
| 164 | 189 | 254 | 4900 Other Expenses | 200 | 1,387 | 200 | (1,187) | (86) |
| <u>20,313</u> | <u>31,132</u> | <u>43,867</u> | Subtotal - Other | <u>48,212</u> | <u>59,833</u> | <u>48,542</u> | <u>(11,291)</u> | <u>(19)</u> |
| <u>319</u> | <u>553</u> | <u>425</u> | 5100 Equipment | - | - | - | - | - |
| <u>\$ 384,418</u> | <u>\$ 539,713</u> | <u>\$ 723,476</u> | Location Totals | <u>\$ 851,599</u> | <u>\$ 881,345</u> | <u>\$ 896,264</u> | <u>\$ 14,919</u> | <u>2</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
2008 - 2009 Budget**

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

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|--------------------------------|-------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| 1.80 | 1.80 | 1.00 | Administrator | 1.00 | 1.00 | 1.00 |
| - | - | 1.00 | Assistant Director/Coordinator | 1.00 | 1.00 | 1.00 |
| - | - | - | Teacher (Includes Quest) | - | - | - |
| - | 1.00 | 1.50 | Specialist* | 2.00 | 1.50 | 1.50 |
| - | - | - | Special Ed Teacher** | - | - | - |
| <u>1.80</u> | <u>2.80</u> | <u>3.50</u> | Certified Subtotal | <u>4.00</u> | <u>3.50</u> | <u>3.50</u> |
| 6.66 | 6.26 | 6.38 | Aide | 7.19 | 7.49 | 7.49 |
| - | - | - | Nurse *** | - | - | - |
| <u>1.00</u> | <u>1.00</u> | <u>2.00</u> | Support | <u>2.00</u> | <u>2.00</u> | <u>2.00</u> |
| <u>7.66</u> | <u>7.26</u> | <u>8.38</u> | Classified Subtotal | <u>9.19</u> | <u>9.49</u> | <u>9.49</u> |
| <u>9.46</u> | <u>10.06</u> | <u>11.88</u> | Total | <u>13.19</u> | <u>12.99</u> | <u>12.99</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
2008 - 2009 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget | Change | % Of Change |
|----------------------|----------------------|----------------------|-------------------------------|-------------------------------|------------------------------|-----------------------|-----------------------|----------------|
| \$ - | \$ - | \$ - | 3100 Certified Salaries | \$ 557,352 | \$ - | \$ - | \$ - | - |
| - | - | - | 3200 Non-Certified Salaries | 3,600 | - | - | - | - |
| - | - | - | 3500 Employee Benefits | 193,076 | - | - | - | - |
| - | - | - | Subtotal - Personnel Services | 754,028 | - | - | - | - |
| - | - | - | 4300 Utility Services | 65,160 | 51,133 | 65,160 | 14,027 | 27 |
| - | - | - | 4350 Energy | 918,448 | 908,448 | 1,103,815 | 195,367 | 22 |
| - | - | - | 4500 Supplies and Materials | 2,400 | - | - | - | - |
| - | - | - | 4900 Other Expenses | 2,231,005 | 702,282 | 192,444 | - | - |
| - | - | - | 5500 Transfer to other fund | 112,345 | 112,345 | - | (112,345) | - |
| - | - | - | Subtotal - Other | 3,329,358 | 1,774,208 | 1,361,419 | 97,049 | 5 |
| \$ - | \$ - | \$ - | Location Totals | \$ 4,083,386 | \$ 1,774,208 | \$ 1,361,419 | \$ 97,049 | 5 |
| <u>\$ 79,043,181</u> | <u>\$ 86,038,530</u> | <u>\$ 96,513,281</u> | Fund Totals | <u>\$ 117,272,948</u> | <u>\$ 122,557,877</u> | <u>\$ 120,209,256</u> | <u>\$ (2,348,621)</u> | (2) |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-09 Budget |
|---|-------------------|-------------------|--------------------------|-------------------------------|------------------------------|-------------------|
| FTE's Included In Current Budget | | | | | | |
| - | - | - | Administrator | - | - | - |
| - | - | 3.00 | Teacher (Includes Quest) | 12.00 | - | - |
| - | - | - | Specialist* | - | - | - |
| - | - | - | Special Ed Teacher** | - | - | - |
| - | - | 3.00 | Certified Subtotal | 12.00 | - | - |
| - | - | - | Special Ed Aide | - | - | - |
| - | - | - | Aide | - | - | - |
| - | - | - | Nurse*** | - | - | - |
| - | 0.75 | 0.25 | Support | - | - | - |
| - | - | - | Custodian | - | - | - |
| - | 0.75 | 0.25 | Classified Subtotal | - | - | - |
| - | 0.75 | 3.25 | Total | 12.00 | - | - |

* "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.

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SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2008 - 09
With Comparative Totals for Prior Years**

| | ACG AK Works | Building Trades | Carl Perkins Home | Charter School ADM |
|---|-----------------|--------------------|----------------------|-----------------------|
| Revenues: | | | | |
| Intergovernmental - Local | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental - State | - | - | - | - |
| Intergovernmental - Federal | - | - | 192,032 | - |
| Food sales | - | - | - | - |
| Corporate Grants and User fees | - | - | - | - |
| Other revenues | 245,607 | - | - | - |
| Total Revenues | 245,607 | - | 192,032 | - |
| Other financing sources: | | | | |
| Operating transfers in | - | - | - | - |
| Total Revenues and Other Financing Sources | 245,607 | - | 192,032 | - |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 245,607 | - | 192,032 | - |
| School Administration | - | - | - | - |
| Data Processing services | - | - | - | - |
| Supporting services - pupil | - | - | - | - |
| Community services | - | - | - | - |
| Operation of Plant | - | - | - | - |
| Pupil transportation | - | - | - | - |
| Food service | - | - | - | - |
| Total Expenditures | 245,607 | - | 192,032 | - |
| Other Financing Uses: | | | | |
| Operating transfers out | - | - | - | - |
| Total Expenditures and Other Financing Uses | 245,607 | - | 192,032 | - |
| 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 | - | - | - | - |
| Fund Balances, End of Year | \$ - | \$ 15,642 | \$ - | \$ - |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2008 - 09
With Comparative Totals for Prior Years**

| | Community Theater | Food Service | Equipment Replacement | Legislative Grants | Miscellaneous Grants |
|--|----------------------|------------------|--------------------------|-----------------------|-------------------------|
| Revenues: | | | | | |
| Intergovernmental - Local | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental - State | - | - | - | - | - |
| Intergovernmental - Federal | - | 1,800,000 | - | - | 375,000 |
| Food sales | - | 1,065,000 | - | - | - |
| Corporate Grants and User fees | - | - | - | - | 475,000 |
| Other revenues | 60,000 | 95,000 | - | - | - |
| Total Revenues | 60,000 | 2,960,000 | - | - | 850,000 |
| Other financing sources: | | | | | |
| Operating transfers in | - | 621,031 | - | - | - |
| Total Revenues and Other Financing Sources | 60,000 | 3,581,031 | - | - | 850,000 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction | - | - | - | - | 850,000 |
| School Administration | - | - | - | - | - |
| Data Processing services | - | - | - | - | - |
| Supporting services - pupil | - | - | - | - | - |
| Community services | 60,000 | - | - | - | - |
| Operation of Plant | - | - | - | - | - |
| Pupil transportation | - | - | - | - | - |
| Food service | - | 3,581,031 | - | - | - |
| Total Expenditures | 60,000 | 3,581,031 | - | - | 850,000 |
| Other Financing Uses: | | | | | |
| Operating transfers out | - | - | - | - | - |
| Total Expenditures and Other Financing Uses | 60,000 | 3,581,031 | - | - | 850,000 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses | | | | | |
| | - | - | - | - | - |
| Fund Balances, Beginning of Year | - | - | 1,000,000 | - | - |
| Residual Equity Transfers In - Operating Fund | | | | | |
| | - | - | - | - | - |
| Fund Balances, End of Year | \$ - | \$ - | \$ 1,000,000 | \$ - | \$ - |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2008 - 09
With Comparative Totals for Prior Years**

| | NCLB | Principal Coach | Pupil Transportation | Statewide Mentorship |
|---|------------------|--------------------|-------------------------|-------------------------|
| Revenues: | | | | |
| Intergovernmental - Local | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental - State | - | 455,500 | 4,261,095 | 370,145 |
| Intergovernmental - Federal | 3,346,077 | - | - | - |
| Food sales | - | - | - | - |
| Corporate Grants and User fees | - | - | - | - |
| Other revenues | - | - | - | - |
| Total Revenues | 3,346,077 | 455,500 | 4,261,095 | 370,145 |
| Other financing sources: | | | | |
| Operating transfers in | - | - | 591,553 | - |
| Total Revenues and Other Financing Sources | 3,346,077 | 455,500 | 4,852,648 | 370,145 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 3,346,077 | 455,500 | - | 370,145 |
| School Administration | - | - | - | - |
| Data Processing services | - | - | - | - |
| Supporting services - pupil | - | - | - | - |
| Community services | - | - | - | - |
| Operation of Plant | - | - | - | - |
| Pupil transportation | - | - | 5,453,205 | - |
| Food service | - | - | - | - |
| Total Expenditures | 3,346,077 | 455,500 | 5,453,205 | 370,145 |
| Other Financing Uses: | | | | |
| Operating transfers out | - | - | - | - |
| Total Expenditures and Other Financing Uses | 3,346,077 | 455,500 | 5,453,205 | 370,145 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses | - | - | (600,557) | - |
| Fund Balances, Beginning of Year | - | - | 600,557 | - |
| Residual Equity Transfers In - Operating Fund | - | - | - | - |
| Fund Balances, End of Year | \$ - | \$ - | \$ - | \$ - |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2008 - 09
With Comparative Totals for Prior Years**

| | Title VI-B | Title VII Indian Education | Youth First | Youth In Detention |
|---|------------------|-------------------------------|----------------|-----------------------|
| Revenues: | | | | |
| Intergovernmental - Local | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental - State | - | - | 100,000 | 210,000 |
| Intergovernmental - Federal | 2,215,378 | 310,000 | - | - |
| Food sales | - | - | - | - |
| Corporate Grants and User fees | - | - | - | - |
| Other revenues | - | - | - | - |
| Total Revenues | 2,215,378 | 310,000 | 100,000 | 210,000 |
| Other financing sources: | | | | |
| Operating transfers in | - | - | - | - |
| Total Revenues and Other Financing Sources | 2,215,378 | 310,000 | 100,000 | 210,000 |
| Expenditures: | | | | |
| Current: | | | | |
| Instruction | 2,215,378 | 310,000 | 100,000 | 210,000 |
| School Administration | | | | |
| Data Processing services | | | | |
| Supporting services - pupil | - | - | - | - |
| Community services | - | - | - | - |
| Operation of Plant | | | | |
| Pupil transportation | - | - | - | - |
| Food service | - | - | - | - |
| Total Expenditures | 2,215,378 | 310,000 | 100,000 | 210,000 |
| Other Financing Uses: | | | | |
| Operating transfers out | - | - | - | - |
| Total Expenditures and Other Financing Uses | 2,215,378 | 310,000 | 100,000 | 210,000 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses | - | - | - | - |
| Fund Balances, Beginning of Year | - | - | - | - |
| Residual Equity Transfers In - Operating Fund | - | - | - | - |
| Fund Balances, End of Year | \$ - | \$ - | \$ - | \$ - |

**Combined Budget of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
Fiscal Year 2008 - 09
With Comparative Totals for Prior Years**

| | Totals (Memorandum Only) | | | | |
|---|-----------------------------|---------------------|---------------------|-------------------|-------------------|
| | Budgeted | Current Budget | Actual | Actual | Actual |
| | 2008-09 | 2007-08 | 2006-07 | 2005-06 | 2004-05 |
| Revenues: | | | | | |
| Intergovernmental - Local | \$ - | \$ - | \$ - | \$ 798,918 | \$ - |
| Intergovernmental - State | 5,396,740 | 6,587,375 | 5,604,033 | 5,243,702 | 5,160,238 |
| Intergovernmental - Federal | 8,238,487 | 9,980,604 | 4,899,523 | 5,458,526 | 5,046,569 |
| Food sales | 1,065,000 | 1,190,460 | 965,162 | 989,802 | 995,196 |
| Corporate Grants and User fees | 475,000 | 131,901 | 103,246 | 241,800 | 284,106 |
| Other revenues | 400,607 | 245,607 | - | - | 17,203 |
| Total Revenues | 15,575,834 | 18,135,947 | 11,571,964 | 12,732,748 | 11,503,312 |
| Other financing sources: | | | | | |
| Operating transfers in | 1,212,584 | 937,578 | 2,722,720 | 385,948 | 279,225 |
| Total Revenues and Other Financing Sources | 16,788,418 | 19,073,525 | 14,294,684 | 13,118,696 | 11,782,537 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Instruction | 8,294,739 | 10,473,047 | 4,087,108 | 4,828,967 | 4,071,859 |
| School Administration | - | - | 237,534 | 2,787 | - |
| Data Processing services | - | - | - | 6,199 | - |
| Supporting services - pupil | - | - | 16,374 | 22,072 | 8,359 |
| Community services | 60,000 | 60,000 | 56,971 | 278,567 | 249,130 |
| Operation of Plant | - | - | 45,753 | 201,465 | - |
| Pupil transportation | 5,453,205 | 5,485,170 | 5,147,858 | 4,674,831 | 4,410,850 |
| Food service | 3,581,031 | 3,494,263 | 2,974,349 | 3,182,705 | 2,804,057 |
| Total Expenditures | 17,388,975 | 19,512,480 | 12,565,947 | 13,197,593 | 11,544,255 |
| Other Financing Uses: | | | | | |
| Operating transfers out | - | - | - | - | - |
| Total Expenditures and Other Financing Uses | 17,388,975 | 19,512,480 | 12,565,947 | 13,197,593 | 11,544,255 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financi | (600,557) | (438,955) | 1,728,737 | (78,897) | 238,282 |
| Fund Balances, Beginning of Ye | 1,962,200 | 2,401,155 | 672,418 | 751,315 | 513,033 |
| Residual Equity Transfers In - Operating Fund | - | - | - | - | - |
| Fund Balances, End of Year | \$ 1,361,643 | \$ 1,962,200 | \$ 2,401,155 | \$ 672,418 | \$ 751,315 |

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 221 Alaska Works

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|-------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ - | \$ - | \$ - | 0040 Other Local Revenue | \$ - | \$ 245,607 | \$ 245,607 | \$ - | - |
| <u>Expenditure</u> | | | | | | | | |
| - | - | - | 3100 Certified Salaries | - | 36,000 | 36,000 | - | - |
| - | - | - | 3200 Non-Certified Salaries | - | 36,994 | 36,994 | - | - |
| - | - | - | 3500 Employee Benefits | - | 41,115 | 41,115 | - | - |
| - | - | - | Subtotal - Personnel Services | - | 114,109 | 114,109 | - | - |
| - | - | - | 4200 Travel | - | 3,000 | 3,000 | - | - |
| - | - | - | 4250 Student Travel | - | 1,500 | 1,500 | - | - |
| - | - | - | 4500 Supplies and Materials | - | 50,000 | 50,000 | - | - |
| - | - | - | 4900 Other Expenses | - | 16,107 | 16,107 | - | - |
| - | - | - | 4950 Indirect Costs | - | 10,891 | 10,891 | - | - |
| - | - | - | Subtotal - Other | - | 81,498 | 81,498 | - | - |
| - | - | - | 5100 Equipment | - | 50,000 | 50,000 | - | - |
| - | - | - | Fund Total | - | 245,607 | 245,607 | - | - |
| - | - | - | 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 Works grant supports after school opportunities for students in the areas of construction and welding through out the district. Students may earn high school credit in career and technical education courses that may not be offered at their school during regular hours.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 225 Boarding Home

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|--------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 8,359 | \$ 17,592 | \$ 16,374 | 0050 Intergovernmental - State | \$ - | \$ - | \$ - | \$ - | - |
| <u>Expenditure</u> | | | | | | | | |
| 234 | 476 | 378 | 4250 Student Travel | - | - | - | - | - |
| 8,125 | 17,116 | 15,996 | 4800 Tuition and Stipends | - | - | - | - | - |
| 8,359 | 17,592 | 16,374 | Subtotal - Other | - | - | - | - | - |
| 8,359 | 17,592 | 16,374 | Fund Total | - | - | - | - | - |
| - | - | - | 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
2008 - 2009 Budget**

Fund: 373 Building Trades

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008 - 2009 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
2008 - 2009 Budget**

Fund: 265 Carl Perkins

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|-------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 236,098 | \$ 224,804 | \$ 187,143 | 0150 Intergovernmental - Federal | \$ 235,000 | \$ 219,912 | \$ 192,032 | \$ (27,880) | (13) |
| <u>Expenditure</u> | | | | | | | | |
| 77,828 | 76,777 | 30,403 | 3100 Certified Salaries | 38,293 | 53,678 | 50,878 | (2,800) | (5) |
| 12,831 | 15,625 | 16,199 | 3200 Non-Certified Salaries | 12,265 | 15,566 | 13,766 | (1,800) | |
| 25,416 | 28,486 | 13,206 | 3500 Employee Benefits | 20,836 | 16,391 | 14,184 | (2,207) | (13) |
| 116,075 | 120,888 | 59,808 | Subtotal - Personnel Services | 71,394 | 85,635 | 78,828 | (6,807) | (8) |
| 20,640 | 21,116 | 8,594 | 4100 Professional-Technical Services | 25,000 | 18,000 | 22,000 | 4,000 | 22 |
| 10,076 | 22,786 | 13,636 | 4200 Travel | 12,000 | 18,350 | 6,850 | (11,500) | (63) |
| 7,261 | 3,392 | 2,074 | 4250 Student Travel | 6,000 | 6,500 | 4,500 | (2,000) | (31) |
| 615 | 651 | 356 | 4300 Utility Services | 1,000 | 625 | 625 | - | - |
| 7,178 | 39 | 10,925 | 4400 Purchased Services | 13,500 | 10,000 | 10,000 | - | - |
| 32,282 | 30,339 | 43,833 | 4500 Supplies and Materials | 44,759 | 40,358 | 31,700 | (8,658) | (21) |
| - | - | - | 4900 Other Expenses | - | - | - | - | - |
| 8,006 | 7,937 | 6,503 | 4950 Indirect Costs | 8,279 | 9,751 | 8,515 | (1,236) | (13) |
| 86,058 | 86,260 | 85,921 | Subtotal - Other | 110,538 | 103,584 | 84,190 | (19,394) | (19) |
| 33,967 | 17,654 | 41,414 | 5100 Equipment | 53,068 | 30,693 | 29,014 | (1,679) | (5) |
| 236,100 | 224,802 | 187,143 | Fund Total | 235,000 | 219,912 | 192,032 | (27,880) | (13) |
| - | - | - | 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
2008 - 2009 Budget**

Fund: 271 Charter School

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|---|-------------------------------|------------------------------|---------------------|-----------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 69,324 | \$ 132,940 | \$ 39,530 | 0050 State Revenue | \$ - | \$ 40,921 | \$ - | \$ (40,921) | - |
| 398,127 | 213,165 | - | 0150 Intergovernmental - Federal | - | - | - | - | - |
| <u>467,451</u> | <u>346,105</u> | <u>39,530</u> | Total Revenue | <u>-</u> | <u>40,921</u> | <u>-</u> | <u>(40,921)</u> | <u>-</u> |
| <u>Expenditure</u> | | | | | | | | |
| 24,494 | 38,365 | - | 3100 Certified Salaries | - | - | - | - | - |
| 26,372 | 37,040 | 19,571 | 3200 Non-Certified Salaries | - | 20,480 | - | (20,480) | - |
| 11,649 | 30,919 | 15,183 | 3500 Employee Benefits | - | 15,975 | - | (15,975) | - |
| <u>62,515</u> | <u>106,324</u> | <u>34,754</u> | Subtotal - Personnel Services | <u>-</u> | <u>36,455</u> | <u>-</u> | <u>(36,455)</u> | <u>-</u> |
| 49,910 | 20,515 | - | 4100 Professional-Technical Services | - | - | - | - | - |
| 26,735 | 34,116 | - | 4200 Travel | - | - | - | - | - |
| 1,940 | 4,598 | 504 | 4300 Utility Services | - | 2,651 | - | (2,651) | - |
| 4,508 | 16,359 | - | 4400 Purchased Services | - | - | - | - | - |
| 220,994 | 115,495 | - | 4500 Supplies and Materials | - | - | - | - | - |
| - | - | - | 4900 Other Expenses | - | - | - | - | - |
| 15,851 | 12,195 | 1,374 | 4950 Indirect Costs | - | 1,815 | - | (1,815) | - |
| <u>319,938</u> | <u>203,278</u> | <u>1,878</u> | Subtotal - Other | <u>-</u> | <u>4,466</u> | <u>-</u> | <u>(4,466)</u> | <u>-</u> |
| 84,998 | 36,503 | 2,898 | 5100 Equipment | - | - | - | - | - |
| <u>467,451</u> | <u>346,105</u> | <u>39,530</u> | Fund Total | <u>-</u> | <u>40,921</u> | <u>-</u> | <u>(40,921)</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 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
2008 - 2009 Budget**

Fund: 215 Community Education

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|-------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 192,920 | \$ 197,606 | \$ - | 0040 User Fees | \$ - | \$ - | \$ - | \$ - | - |
| - | - | - | 0050 Intergovernmental - State | - | - | - | - | - |
| <u>192,920</u> | <u>197,606</u> | <u>-</u> | Total Revenue | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>Other Financing Sources</u> | | | | | | | | |
| 13,689 | 39,819 | - | 0250 Transfer From Other Funds | - | - | - | - | - |
| <u>206,609</u> | <u>237,425</u> | <u>-</u> | Total Revenue & Other Financing Sources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>Expenditure</u> | | | | | | | | |
| 125,744 | 154,223 | - | 3200 Non-Certified Salaries | - | - | - | - | - |
| 52,812 | 61,718 | - | 3500 Employee Benefits | - | - | - | - | - |
| <u>178,556</u> | <u>215,941</u> | <u>-</u> | Subtotal - Personnel Services | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | 2,900 | - | 4100 Professional-Technical Services | - | - | - | - | - |
| 250 | - | - | 4200 Travel | - | - | - | - | - |
| - | - | - | 4250 Student Travel | - | - | - | - | - |
| 2,726 | 2,251 | - | 4300 Utility Services | - | - | - | - | - |
| 6,757 | 7,659 | - | 4400 Purchased Services | - | - | - | - | - |
| 15,061 | 7,882 | - | 4500 Supplies and Materials | - | - | - | - | - |
| 2,774 | 1,277 | - | 4900 Other Expenses | - | - | - | - | - |
| - | - | - | 4950 Indirect Costs | - | - | - | - | - |
| <u>27,568</u> | <u>21,969</u> | <u>-</u> | Subtotal - Other | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>206,124</u> | <u>237,910</u> | <u>-</u> | Fund Total | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 485 | (485) | - | Excess (Deficiency) of Revenues over Expenditures | - | - | - | - | - |
| - | 485 | - | Fund Balance, Beginning of Year | - | - | - | - | - |
| <u>\$ 485</u> | <u>\$ -</u> | <u>\$ -</u> | Fund Balance, End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 372 Community Theater

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|-------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 43,006 | \$ 29,106 | \$ 41,160 | 0040 User Fees | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - | - |
| - | - | - | 0046 Rental of School Facilities | - | - | - | - | - |
| <u>43,006</u> | <u>29,106</u> | <u>41,160</u> | Total Revenue | <u>60,000</u> | <u>60,000</u> | <u>60,000</u> | <u>-</u> | <u>-</u> |
| <u>Other Financing Sources</u> | | | | | | | | |
| - | 4,839 | 15,811 | 0250 Transfer From Other Funds | - | - | - | - | - |
| <u>43,006</u> | <u>33,945</u> | <u>56,971</u> | Total Revenue & Other Financing Sources | <u>60,000</u> | <u>60,000</u> | <u>60,000</u> | <u>-</u> | <u>-</u> |
| <u>Expenditure</u> | | | | | | | | |
| 35,093 | 26,156 | 42,373 | 3200 Non-Certified Salaries | 43,750 | 43,750 | 43,750 | - | - |
| 5,567 | 4,566 | 10,617 | 3500 Employee Benefits | 13,558 | 13,558 | 13,558 | - | - |
| <u>40,660</u> | <u>30,722</u> | <u>52,990</u> | Subtotal - Personnel Services | <u>57,308</u> | <u>57,308</u> | <u>57,308</u> | <u>-</u> | <u>-</u> |
| | | 433 | 4100 Professional - Technical Services | - | - | - | - | - |
| 269 | 513 | - | 4200 Travel | 900 | 900 | 900 | - | - |
| 1,477 | 1,476 | 1,546 | 4300 Utility Services | 575 | 575 | 575 | - | - |
| 20 | 235 | 867 | 4400 Purchased Services | 100 | 100 | 100 | - | - |
| 580 | 999 | 1,135 | 4500 Supplies and Materials | 1,117 | 1,117 | 1,117 | - | - |
| <u>2,346</u> | <u>3,223</u> | <u>3,981</u> | Subtotal - Other | <u>2,692</u> | <u>2,692</u> | <u>2,692</u> | <u>-</u> | <u>-</u> |
| - | - | - | 5100 Equipment | - | - | - | - | - |
| <u>43,006</u> | <u>33,945</u> | <u>56,971</u> | Fund Total | <u>60,000</u> | <u>60,000</u> | <u>60,000</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 Community Theater Fund was established to account for community use of three theaters in the Central Peninsula area.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 375 Equipment Replacement

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008 - 2009 Budget | Change | % Of Change |
|--------------------|-------------------|---------------------|--|-------------------------------|------------------------------|-----------------------|-------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ - | \$ - | \$ - | 0040 Other Local Revenue | \$ - | \$ - | \$ - | \$ - | - |
| <u>Expenditure</u> | | | | | | | | |
| - | - | 26,293 | 5100 Equipment | - | - | - | - | - |
| - | - | (26,293) | Excess (Deficiency) of Revenues over Expenditures | - | - | - | - | - |
| - | - | 26,293 | Fund Balance, Beginning of Year | 1,000,000 | 1,000,000 | 1,000,000 | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,000,000</u> | Fund Balance, End of Year | <u>\$ 1,000,000</u> | <u>\$ 1,000,000</u> | <u>\$ 1,000,000</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
2008 - 2009 Budget**

Fund: 255 Food Service

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|------------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 995,200 | \$ 986,652 | \$ 965,162 | 0020 Type A Lunch-Pupils | \$ 1,190,460 | \$ 1,190,460 | \$ 1,065,000 | \$ (125,460) | (11) |
| 6,039 | 3,152 | - | 0040 Other Local Revenue | - | - | - | - | #DIV/0! |
| - | - | - | 0054 State Revenue | 258,251 | 258,251 | - | (258,251) | - |
| 1,368,057 | 1,538,046 | 1,600,478 | 0150 Intergovernmental Federal | 1,669,640 | 1,669,640 | 1,800,000 | 130,360 | 8 |
| 124,710 | 116,394 | 68,082 | 0162 USDA | 95,000 | 95,000 | 95,000 | - | - |
| <u>2,494,006</u> | <u>2,644,244</u> | <u>2,633,722</u> | Total Revenue | <u>3,213,351</u> | <u>3,213,351</u> | <u>2,960,000</u> | <u>(253,351)</u> | <u>(8)</u> |
| <u>Other Financing Sources</u> | | | | | | | | |
| 265,536 | 341,290 | 621,539 | 0250 Transfer From Other Funds | 280,912 | 280,912 | 621,031 | 340,119 | - |
| <u>2,759,542</u> | <u>2,985,534</u> | <u>3,255,261</u> | Total Revenue & Other Financing Sources | <u>3,494,263</u> | <u>3,494,263</u> | <u>3,581,031</u> | <u>86,768</u> | <u>2</u> |
| <u>Expenditure</u> | | | | | | | | |
| 1,014,563 | 1,110,308 | 1,085,888 | 3200 Non-Certified Salaries | 1,117,258 | 1,117,258 | 1,109,580 | - | - |
| 506,452 | 595,221 | 635,584 | 3500 Employee Benefits | 963,344 | 963,344 | 836,338 | (127,006) | (13) |
| <u>1,521,015</u> | <u>1,705,529</u> | <u>1,721,472</u> | Subtotal - Personnel Services | <u>2,080,602</u> | <u>2,080,602</u> | <u>1,945,918</u> | <u>(127,006)</u> | <u>(6)</u> |
| 8,125 | - | - | 4100 Professional-Technical Services | - | - | - | - | - |
| 7,624 | 6,247 | 7,042 | 4200 Travel | 9,350 | 17,473 | 9,350 | (8,123) | (46) |
| 3,878 | 3,564 | 4,352 | 4300 Utility Services | 4,650 | 4,650 | 4,650 | - | - |
| 36,690 | 40,567 | 39,620 | 4400 Purchased Services | 46,400 | 50,655 | 45,500 | (5,155) | (10) |
| 1,144,377 | 1,174,287 | 1,109,036 | 4500 Supplies and Materials | 1,306,761 | 1,295,956 | 1,568,113 | 272,157 | - |
| 1,641 | 2,121 | 1,289 | 4900 Other Expenses | 1,500 | 2,232 | 1,500 | (732) | (33) |
| <u>1,202,335</u> | <u>1,226,786</u> | <u>1,161,339</u> | Subtotal - Other | <u>1,368,661</u> | <u>1,370,966</u> | <u>1,629,113</u> | <u>258,147</u> | <u>19</u> |
| 45,070 | 53,230 | 91,538 | 5100 Equipment | 45,000 | 42,695 | 6,000 | (36,695) | (86) |
| <u>2,768,420</u> | <u>2,985,545</u> | <u>2,974,349</u> | Fund Total | <u>3,494,263</u> | <u>3,494,263</u> | <u>3,581,031</u> | <u>94,446</u> | <u>3</u> |
| (8,878) | (11) | 280,912 | Excess (Deficiency) of Revenues over Expenditures | - | - | - | - | - |
| - | - | - | Fund Balance, Beginning of Year | - | - | - | - | - |
| <u>\$ (8,878)</u> | <u>\$ (11)</u> | <u>\$ 280,912</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
2008 - 2009 Budget**

Fund: 217 Legislative Grant

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|--------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ - | \$ 460,000 | \$ 146,707 | 0050 State Revenue | \$ 263,295 | \$ 263,295 | \$ - | \$ (263,295) | (100) |
| <u>Expenditure</u> | | | | | | | | |
| - | 532 | - | 4300 Utility Services | | | | | |
| - | - | 1181 | 4400 Other Purchased Services | - | 1,063 | - | | |
| - | 252,633 | 45,421 | 4500 Supplies and Materials | 263,295 | 182,742 | - | (182,742) | (100) |
| - | 253,165 | 46,602 | Subtotal - Other | 263,295 | 183,805 | - | (183,805) | (100) |
| - | 206,835 | 100,105 | 5100 Equipment | - | 79,490 | - | (79,490) | (100) |
| - | 460,000 | 146,707 | Fund Total | 263,295 | 263,295 | - | (263,295) | (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> | <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
2008 - 2009 Budget**

Fund: 220 Legislative Grant

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|--------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ - | \$ - | \$ - | 0050 State Revenue | \$ - | \$ 445,000 | \$ - | \$ (445,000) | (100) |
| <u>Expenditure</u> | | | | | | | | |
| - | - | - | 4400 Other Purchased Services | - | 3,004 | - | - | - |
| - | - | - | 4500 Supplies and Materials | - | 336,320 | - | (336,320) | (100) |
| - | - | - | Subtotal - Other | - | 339,324 | - | (339,324) | (100) |
| - | - | - | 5100 Equipment | - | 105,676 | - | (105,676) | (100) |
| - | - | - | Fund Total | - | 445,000 | - | (445,000) | (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> | <u>-</u> |

The Legislative Equipment Fund is created through SB 46, grant money to school districts for equipment needs.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: Miscellaneous Grants

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|-----------------------|-------------------|-------------------|---|-------------------------------|------------------------------|---------------------|----------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ - | \$ - | \$ - | 0010 Borough Appropriation | \$ - | \$ - | \$ - | \$ - | - |
| 11,114 | - | - | 0230 Surplus Property | - | - | - | - | - |
| 48,179 | 364,006 | 54,315 | 0040 Corporate Grants | 475,000 | 71,901 | 475,000 | 403,099 | 561 |
| 5,457 | 31,360 | 125,664 | 0050 State Revenue | - | 26,500 | - | (26,500) | - |
| 464,211 | 398,124 | 481,551 | 0150 Intergovernmental Federal | 375,000 | 330,713 | 375,000 | 44,287 | 13 |
| 528,961 | 793,490 | 661,530 | Total Revenue | 850,000 | 429,114 | 850,000 | 420,886 | 98 |
| <u>Expenditure</u> | | | | | | | | |
| 133,091 | 159,032 | 152,316 | 3100 Certified Salaries | 125,000 | 29,370 | 125,000 | 95,630 | - |
| 11,728 | 100,703 | 46,566 | 3200 Non-Certified Salaries | 55,000 | 10,999 | 55,000 | 44,001 | - |
| 43,548 | 53,768 | 63,711 | 3500 Employee Benefits | 95,000 | 6,767 | 95,000 | 88,233 | 1,304 |
| 188,367 | 313,503 | 262,593 | Subtotal - Personnel Services | 275,000 | 47,136 | 275,000 | 227,864 | 483 |
| 106,426 | 85,632 | 136,337 | 4100 Professional-Technical Services | 200,000 | 216,736 | 200,000 | (16,736) | (8) |
| 17,595 | 51,352 | 40,439 | 4200 Travel | 150,000 | 33,840 | 150,000 | 116,160 | 343 |
| 12,524 | 6,471 | 26,623 | 4250 Student Travel | 25,000 | 25,932 | 25,000 | (932) | (4) |
| - | 28 | 4,603 | 4300 Utility Services | 10,000 | 372 | 10,000 | 9,628 | - |
| 2,155 | 3,983 | 20,647 | 4400 Purchased Services | 25,000 | 17,761 | 25,000 | 7,239 | 41 |
| 121,109 | 258,564 | 129,455 | 4500 Supplies and Materials | 125,000 | 66,506 | 125,000 | 58,494 | 88 |
| 6,277 | 5,967 | 7,180 | 4900 Other Expenses | 25,000 | 27,991 | 25,000 | (2,991) | (11) |
| 9,546 | 12,523 | 13,811 | 4950 Indirect Costs | 15,000 | 16,759 | 15,000 | (1,759) | (10) |
| 275,632 | 424,520 | 379,095 | Subtotal - Other | 575,000 | 405,897 | 575,000 | 169,104 | 42 |
| 33,170 | 40,446 | 54,748 | 5100 Equipment | - | 5,510 | - | (5,510) | (100) |
| 497,169 | 778,469 | 696,436 | Fund Total | 850,000 | 458,543 | 850,000 | 391,458 | 85 |
| Other Financing Uses: | | | | | | | | |
| - | - | - | Operating transfers out - General Funds | - | - | - | - | - |
| 31,792 | 15,021 | (34,906) | Excess (Deficiency) of Revenues over Expenditures | - | (29,429) | - | - | - |
| 20,432 | 52,224 | 66,219 | Fund Balance, Beginning of Year | 24,522 | 31,313 | 1,884 | (29,429) | - |
| \$ 52,224 | \$ 67,245 | \$ 31,313 | Fund Balance, End of Year | \$ 24,522 | \$ 1,884 | \$ 1,884 | \$ - | - |

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
2008 - 2009 Budget**

Fund: 260 NCLB (No Child Left Behind)

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 2,878,080 | \$ 4,011,938 | \$ 2,957,723 | 0150 Intergovernmental - Federal | \$ 4,650,000 | \$ 4,715,536 | \$ 3,346,077 | \$ (1,369,459) | (29) |
| <u>Expenditure</u> | | | | | | | | |
| 1,020,579 | 1,586,618 | 1,258,924 | 3100 Certified Salaries | 1,582,000 | 1,834,457 | 1,150,000 | (684,457) | (37) |
| 430,538 | 354,484 | 158,998 | 3200 Non-Certified Salaries | 244,000 | 254,780 | 200,000 | (54,780) | (22) |
| 485,438 | 770,693 | 614,366 | 3500 Employee Benefits | 763,000 | 657,833 | 575,000 | (82,833) | (13) |
| <u>1,936,555</u> | <u>2,711,795</u> | <u>2,032,288</u> | Subtotal - Personnel Services | <u>2,589,000</u> | <u>2,747,070</u> | <u>1,925,000</u> | <u>(822,070)</u> | (30) |
| 353,135 | 515,679 | 341,697 | 4100 Professional-Technical Services | 780,000 | 619,527 | 505,000 | (114,527) | (18) |
| 114,820 | 141,412 | 121,198 | 4200 Travel | 305,000 | 208,932 | 159,000 | (49,932) | (24) |
| 33,974 | 19,419 | 6,851 | 4250 Student Travel | 25,000 | 11,580 | 8,000 | (3,580) | (31) |
| 8,309 | 7,917 | 7,501 | 4300 Utility Services | 9,000 | 10,500 | 7,500 | (3,000) | (29) |
| 27,613 | 215,499 | 105,164 | 4400 Purchased Services | 197,000 | 184,960 | 150,000 | (34,960) | (19) |
| 242,653 | 202,702 | 166,344 | 4500 Supplies and Materials | 384,000 | 391,531 | 295,555 | (95,976) | (25) |
| 3,847 | 6,408 | 8,361 | 4900 Other Expenses | 114,000 | 255,658 | 80,000 | (175,658) | (69) |
| 94,553 | 138,058 | 100,958 | 4950 Indirect Costs | 156,000 | 187,241 | 141,022 | (46,219) | (25) |
| <u>878,904</u> | <u>1,247,094</u> | <u>858,074</u> | Subtotal - Other | <u>1,970,000</u> | <u>1,869,929</u> | <u>1,346,077</u> | <u>(523,851)</u> | (28) |
| 62,621 | 53,049 | 67,261 | 5100 Equipment | 91,000 | 98,537 | 75,000 | (23,537) | (24) |
| <u>2,878,080</u> | <u>4,011,938</u> | <u>2,957,623</u> | Fund Total | <u>4,650,000</u> | <u>4,715,536</u> | <u>3,346,077</u> | <u>(1,369,458)</u> | (29) |
| - | - | - | 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> | |

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
2008 - 2009 Budget**

Fund: 218 Principal Coach

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|--------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ - | \$ - | \$ 237,534 | 0050 State Revenue | \$ - | \$ 455,500 | \$ 455,500 | \$ - | - |
| <u>Expenditure</u> | | | | | | | | |
| - | - | 39,958 | 3200 Non-Certified Salaries | - | 22,893 | 22,893 | - | - |
| - | - | 19,915 | 3500 Employee Benefits | - | 18,075 | 18,075 | - | - |
| - | - | 59,873 | Subtotal - Personnel Services | - | 40,968 | 40,968 | - | - |
| - | - | 44,543 | 4100 Professional-Technical Services | - | 83,500 | 83,500 | - | - |
| - | - | 91,071 | 4200 Travel | - | 291,427 | 291,427 | - | - |
| - | - | 3,404 | 4300 Utility Services | - | 4,750 | 4,750 | - | - |
| - | - | 3,854 | 4400 Purchased Services | - | 4,984 | 4,984 | - | - |
| - | - | 16,566 | 4500 Supplies and Materials | - | 20,550 | 20,550 | - | - |
| - | - | 10,529 | 4900 Other Expenses | - | 1,271 | 1,271 | - | - |
| - | - | - | 4950 Indirect Costs | - | - | - | - | - |
| - | - | 169,967 | Subtotal - Other | - | 406,482 | 406,482 | - | - |
| - | - | 7,694 | 5100 Equipment | - | 8,050 | 8,050 | - | - |
| - | - | 237,534 | Fund Total | - | 455,500 | 455,500 | - | - |
| - | - | - | Excess (Deficiency) of Revenues over Expenditures | - | - | - | - | - |
| - | - | - | Fund Balance, Beginning of Year | - | - | - | - | - |
| \$ - | \$ - | \$ - | Fund Balance, End of Year | \$ - | \$ - | \$ - | \$ - | - |

The Principal Coaches grant is a statewide mentorship program for new to position Principal's and Superintendents.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget

Fund: 205 Pupil Transportation

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|--------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 4,625,722 | \$ 4,592,424 | \$ 4,542,449 | 0050 Intergovernmental - State | 4,395,990 | 4,395,990 | 4,261,095 | \$ (134,895) | (3) |
| - | - | - | 0054 State - PERS/TRS | 22,988 | 22,988 | - | | |
| - | - | - | Total Revenue | 4,418,978 | 4,418,978 | 4,261,095 | - | - |
| <u>Other Financing Sources</u> | | | | | | | | |
| - | - | 1,085,370 | 0010 Prior Year Fund Balance | 409,526 | 409,526 | 600,557 | | |
| - | - | - | 0250 Transfer From Other Funds | 479,961 | 656,666 | 591,553 | (65,113) | - |
| - | - | 1,085,370 | Total Other Financing Sources | 889,487 | 1,066,192 | 1,192,110 | (65,113) | - |
| 4,625,722 | 4,592,424 | 5,627,819 | Total Revenue & Other Financing Sources | 5,308,465 | 5,485,170 | 5,453,205 | (200,008) | (4) |
| <u>Expenditure</u> | | | | | | | | |
| 76,143 | 94,319 | 109,030 | 3200 Non-Certified Salaries | 99,856 | 101,856 | 104,742 | 2,886 | 3 |
| 26,125 | 37,813 | 47,201 | 3500 Employee Benefits | 71,023 | 71,073 | 65,251 | (5,822) | (8) |
| 102,268 | 132,132 | 156,231 | Subtotal - Personnel Services | 170,879 | 172,929 | 169,993 | (2,936) | (2) |
| 1,959 | 16,090 | - | 4100 Professional-Technical Services | - | - | - | - | - |
| 5,429 | 6,559 | 2,860 | 4200 Travel | 3,700 | 6,490 | 3,700 | (2,790) | (43) |
| 857 | 975 | 706 | 4300 Utility Services | 1,200 | 1,200 | 1,200 | - | - |
| 4,293,410 | 4,504,171 | 4,532,819 | 4400 Purchased Services | 4,703,086 | 4,672,401 | 4,844,162 | 171,761 | 4 |
| 2,732 | 12,756 | 453,333 | 4500 Supplies and Materials | 428,500 | 630,545 | 433,100 | (197,445) | - |
| 1,762 | 1,854 | 1,909 | 4900 Other Expenses | 1,100 | 1,605 | 1,050 | (555) | (35) |
| 4,306,149 | 4,542,405 | 4,991,627 | Subtotal - Other | 5,137,586 | 5,312,241 | 5,283,212 | (29,029) | (1) |
| 2,433 | 294 | - | 5100 Equipment | - | - | - | - | - |
| 4,410,850 | 4,674,831 | 5,147,858 | Fund Total | 5,308,465 | 5,485,170 | 5,453,205 | (31,965) | (1) |
| 214,872 | (82,407) | 479,961 | Excess (Deficiency) of Revenues over Expenditures | - | - | - | (168,043) | |
| 468,092 | 682,964 | 600,557 | Fund Balance, Beginning of Year | - | - | - | - | |
| \$ 682,964 | \$ 600,557 | \$ 1,080,518 | Fund Balance, End of Year | \$ - | \$ - | \$ - | \$ - | |

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 214 Statewide Mentorship

Date:06/03/07

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|--|-------------------------------|------------------------------|---------------------|-------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 244,854 | \$ 262,813 | \$ 282,055 | 0050 Intergovernmental - State | \$ 300,000 | \$ 370,145 | \$ 370,145 | \$ - | - |
| <u>Expenditure</u> | | | | | | | | |
| 185,304 | 192,970 | 198,881 | 3100 Certified Salaries | 210,000 | 283,173 | 283,173 | - | - |
| 59,350 | 69,643 | 82,974 | 3500 Employee Benefits | 89,400 | 86,172 | 86,172 | - | - |
| <u>244,654</u> | <u>262,613</u> | <u>281,855</u> | Subtotal - Personnel Services | <u>299,400</u> | <u>369,345</u> | <u>369,345</u> | - | - |
| <u>200</u> | <u>200</u> | <u>200</u> | 4500 Supplies and Materials | <u>600</u> | <u>800</u> | <u>800</u> | - | - |
| <u>244,854</u> | <u>262,813</u> | <u>282,055</u> | Fund Total | <u>300,000</u> | <u>370,145</u> | <u>370,145</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> |

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
2008 - 2009 Budget**

Fund 266 Title VI-B

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|---|-------------------------------|------------------------------|---------------------|------------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 2,158,685 | \$ 2,697,273 | \$ 2,276,794 | 0150 Intergovernmental - Federal | \$ 2,284,292 | \$ 2,642,608 | \$ 2,215,378 | \$ (427,230) | (16) |
| <u>Expenditure</u> | | | | | | | | |
| 473,079 | 537,660 | 427,627 | 3100 Certified Salaries | 500,000 | 541,901 | 475,000 | (66,901) | (12) |
| 878,612 | 1,119,245 | 948,251 | 3200 Non-Certified Salaries | 875,000 | 983,113 | 815,000 | (168,113) | (17) |
| 626,281 | 857,730 | 785,964 | 3500 Employee Benefits | 775,000 | 730,638 | 725,000 | (5,638) | (1) |
| <u>1,977,972</u> | <u>2,514,635</u> | <u>2,161,842</u> | Subtotal - Personnel Services | <u>2,150,000</u> | <u>2,255,652</u> | <u>2,015,000</u> | <u>(240,652)</u> | (11) |
| - | 420 | - | 4100 Professional-Technical Services | - | 90,000 | 67,000 | (23,000) | (26) |
| 15,443 | 17,348 | 9,876 | 4200 Travel | 15,000 | 75,000 | 15,000 | (60,000) | (80) |
| 79 | - | - | 4250 Student Travel | - | 12,000 | 13,200 | 1,200 | 10 |
| 136 | - | - | 4300 Utility Services | - | - | - | - | - |
| - | - | - | 4350 Energy | - | - | - | - | - |
| 3,295 | 2,288 | 2,260 | 4400 Purchased Services | 2,000 | 5,000 | 2,000 | (3,000) | (60) |
| 41,391 | 49,792 | 18,032 | 4500 Supplies and Materials | 5,136 | 77,276 | 12,178 | (65,098) | (84) |
| 500 | - | - | 4900 Other Expenses | 10,865 | - | - | - | - |
| 73,202 | 94,999 | 79,117 | 4950 Indirect Costs | 101,291 | 117,180 | 91,000 | (26,180) | (22) |
| <u>134,046</u> | <u>164,847</u> | <u>109,285</u> | Subtotal - Other | <u>134,292</u> | <u>376,456</u> | <u>200,378</u> | <u>(176,078)</u> | (47) |
| <u>46,667</u> | <u>17,791</u> | <u>5,667</u> | 5100 Equipment | - | 10,500 | - | (10,500) | (100) |
| <u>2,158,685</u> | <u>2,697,273</u> | <u>2,276,794</u> | Fund Total | <u>2,284,292</u> | <u>2,642,608</u> | <u>2,215,378</u> | <u>(427,230)</u> | (16) |
| - | - | - | 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
2008 - 2009 Budget**

Fund: 350 Title VII, Indian Education

Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|---|-------------------------------|------------------------------|---------------------|--------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 296,681 | \$ 270,719 | \$ 290,474 | 0150 Intergovernmental - Federal | \$ 310,000 | \$ 307,195 | \$ 310,000 | \$ 2,805 | 1 |
| <u>Expenditure</u> | | | | | | | | |
| - | 22,778 | 47,008 | 3100 Certified Salaries | 57,500 | 8,906 | 8,500 | | - |
| 185,107 | 139,134 | 115,928 | 3200 Non-Certified Salaries | 115,000 | 900 | 1,000 | 100 | 11 |
| 87,636 | 93,881 | 93,553 | 3500 Employee Benefits | 115,000 | 7,073 | 7,000 | (73) | (1) |
| <u>272,743</u> | <u>255,793</u> | <u>256,489</u> | Subtotal - Personnel Services | <u>287,500</u> | <u>16,879</u> | <u>16,500</u> | <u>(379)</u> | <u>(2)</u> |
| - | - | 3,200 | 4100 Professional-Technical Services | 3,400 | 264,724 | 267,710 | 2,986 | 1 |
| 3,139 | 2,143 | - | 4200 Travel | - | 2,500 | 2,750 | 250 | - |
| 1,177 | 331 | - | 4250 Student Travel | - | 7,500 | 7,900 | 400 | - |
| 756 | 367 | 894 | 4300 Utility Services | 650 | 1,480 | 1,525 | 45 | - |
| 778 | 331 | 913 | 4400 Purchased Services | 1,826 | - | - | - | - |
| 4,422 | 2,080 | 1,529 | 4500 Supplies and Materials | 1,400 | 140 | 175 | 35 | 25 |
| 647 | 116 | 387 | 4900 Other Expenses | 1,478 | 350 | 375 | 25 | 7 |
| 10,060 | 9,558 | 10,094 | 4950 Indirect Costs | 13,746 | 13,622 | 13,065 | (557) | (4) |
| <u>20,979</u> | <u>14,926</u> | <u>17,017</u> | Subtotal - Other | <u>22,500</u> | <u>290,316</u> | <u>293,500</u> | <u>3,184</u> | <u>1</u> |
| 2,959 | - | 16,968 | 5100 Equipment | - | - | - | - | - |
| <u>296,681</u> | <u>270,719</u> | <u>290,474</u> | Fund Total | <u>310,000</u> | <u>307,195</u> | <u>310,000</u> | <u>2,805</u> | <u>1</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 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
2008 - 2009 Budget**

Fund: 219 Youth First

Date: 06/02/08

| 2004-05 | 2005-06 | 2006-07 | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|---------|------------|--|-------------------------------|------------------------------|---------------------|--------|----------------|
| - | Actual | Actual | | | | | | |
| <u>Revenue</u> | | | | | | | | |
| \$ - | \$ - | \$ 111,678 | 0050 State Revenue | \$ - | \$ 100,000 | \$ 100,000 | \$ - | - |
| <u>Expenditure</u> | | | | | | | | |
| - | - | 13,262 | 3100 Certified Salaries | - | 22,957 | 22,957 | - | - |
| - | - | - | 3200 Non-Certified Salaries | - | 5,956 | 5,956 | - | - |
| - | - | 3,039 | 3500 Employee Benefits | - | 3,614 | 3,614 | - | - |
| - | - | 16,300 | Subtotal - Personnel Services | - | 32,527 | 32,527 | - | - |
| - | - | 10,000 | 4100 Professional-Technical Services | - | - | - | - | - |
| - | - | 1,090 | 4200 Travel | - | 3,300 | 3,300 | - | - |
| - | - | - | 4250 Student Travel | - | 1,161 | 1,161 | - | - |
| - | - | 19,247 | 4400 Purchased Services | - | 8,500 | 8,500 | - | - |
| - | - | 55,011 | 4500 Supplies and Materials | - | 35,700 | 35,700 | - | - |
| - | - | - | 4900 Other Expenses | - | 3,729 | 3,729 | - | - |
| - | - | - | 4950 Indirect Costs | - | - | - | - | - |
| - | - | 85,347 | Subtotal - Other | - | 52,390 | 52,390 | - | - |
| - | - | 10,030 | 5100 Equipment | - | 15,083 | 15,083 | - | - |
| - | - | 111,678 | Fund Total | - | 100,000 | 100,000 | - | - |
| - | - | - | Excess (Deficiency) of Revenues over Expenditures | - | - | - | - | - |
| - | - | - | Fund Balance, Beginning of Year | - | - | - | - | - |
| \$ - | \$ - | \$ - | Fund Balance, End of Year | \$ - | \$ - | \$ - | \$ - | - |

The Youth First grant supports the work force development center employability skill training program and after school opportunities in all career and technical education fields. Students may earn high school credit through these opportunities and qualify for summer work experience credit.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

Fund: 284 Youth In Detention

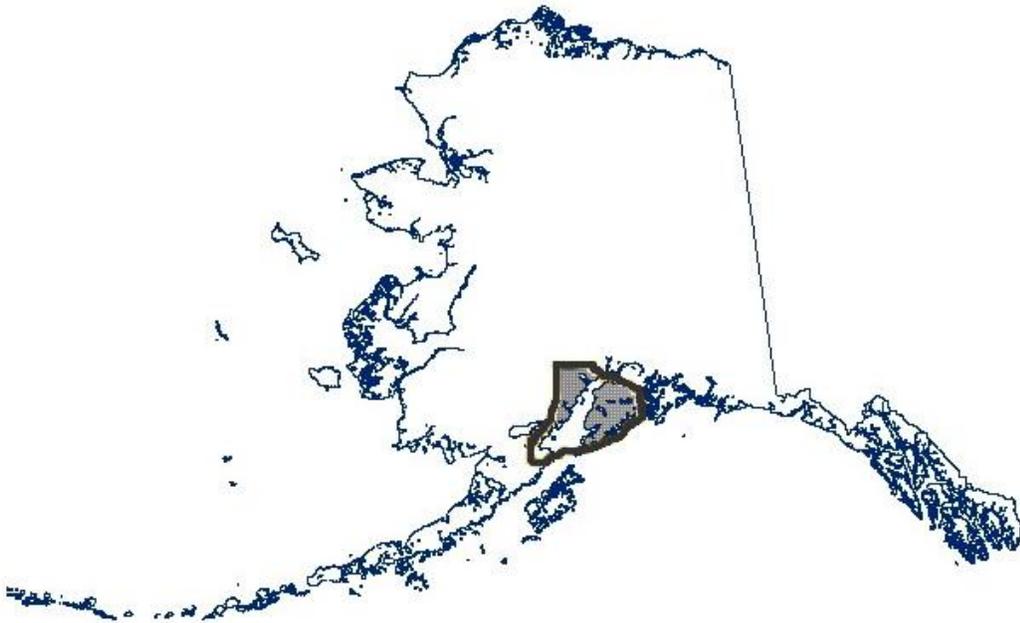
Date: 06/02/08

| 2004-05 Actual | 2005-06 Actual | 2006-07 Actual | Account Description | Original 2007-08 Budget | Current 2007-08 Budget | 2008-2009 Budget | Change | % Of Change |
|--------------------|-------------------|-------------------|---|-------------------------------|------------------------------|---------------------|---------------|----------------|
| <u>Revenue</u> | | | | | | | | |
| \$ 206,573 | \$ 206,573 | \$ 213,720 | 0050 Intergovernmental - State | \$ 210,000 | \$ 208,785 | \$ 210,000 | \$ 1,215 | 1 |
| <u>Expenditure</u> | | | | | | | | |
| 102,325 | 120,266 | 116,068 | 3100 Certified Salaries | 114,000 | 108,194 | 114,000 | 5,806 | 5 |
| 31,121 | 24,529 | 26,790 | 3200 Non-Certified Salaries | 27,000 | 33,397 | 27,000 | (6,397) | (19) |
| 41,105 | 48,489 | 56,504 | 3500 Employee Benefits | 56,000 | 43,960 | 56,000 | 12,040 | 27 |
| <u>174,551</u> | <u>193,284</u> | <u>199,362</u> | Subtotal - Personnel Services | <u>197,000</u> | <u>185,551</u> | <u>197,000</u> | <u>11,449</u> | <u>6</u> |
| - | 5,795 | - | 4100 Professional-Technical Services | - | - | - | - | - |
| 25 | - | 401 | 4200 Travel | - | - | - | - | - |
| | | | 4400 Purchased Services | - | 650 | - | - | - |
| 19,475 | 200 | 5,753 | 4500 Supplies and Materials | 5,500 | 925 | 5,500 | 4,575 | 495 |
| | | | 4900 Other Expenses | - | 147 | - | - | - |
| 7,005 | 7,294 | 7,426 | 4950 Indirect Costs | 7,500 | 9,258 | 7,500 | (1,758) | (19) |
| <u>26,505</u> | <u>13,289</u> | <u>13,580</u> | Subtotal - Other | <u>13,000</u> | <u>10,980</u> | <u>13,000</u> | <u>2,020</u> | <u>18</u> |
| 5,517 | - | 778 | 5100 Equipment | - | 12,254 | - | (12,254) | (100) |
| <u>206,573</u> | <u>206,573</u> | <u>213,720</u> | Fund Total | <u>210,000</u> | <u>208,785</u> | <u>210,000</u> | <u>1,215</u> | <u>1</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 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.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 – 2009 BUDGET**



INFORMATIONAL SECTION

**INFORMATIONAL
SECTION**

| | |
|----------------|-------------------------------|
| Introduced by: | Mayor |
| Date: | 04/15/08 |
| Hearings: | 05/06/08, 05/20/08 & 06/03/08 |
| Action: | Postponed until 05/20/08 |
| Action: | Postponed until 06/03/08 |
| Action: | Enacted as Amended |
| Vote: | 9 Yes, 0 No, 0 Absent |

**KENAI PENINSULA BOROUGH
ORDINANCE 2008-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2008-2009

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

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

WHEREAS, the Assembly is required by KPB 5.04.021 to introduce an ordinance on or before the May 6, 2008 meeting appropriating the amount to be made available from local sources for school purposes, and by AS 14.14.060 to enact such ordinance by June 30;

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

SECTION 1. That \$68,277,216 is appropriated in the General Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009 as follows:

| | |
|---|--------------|
| General Government Operations | \$14,814,103 |
| Transfer to School District for Operations and In-kind Services | 40,886,886 |
| Transfer to School Debt Service | 2,334,738 |
| Transfer to Special Revenue Funds: | |
| Solid Waste | 6,812,194 |
| Post Secondary Education | 595,302 |
| Kenai River Center | 547,451 |
| Nikiski Senior Service Area | 36,542 |
| Transfer to Capital Projects Funds: | |
| General Government | 450,000 |
| School Revenue | 1,550,000 |
| Central Emergency Services | 250,000 |

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

| | | |
|----|---|----------------------|
| A. | Local Effort | \$32,456,264 |
| B. | Maintenance | 6,182,830 |
| C. | School District Utilities | 63,745 |
| D. | School District Insurance | 2,038,234 |
| E. | School District Audit | 42,000 |
| F. | Custodial Services | <u>103,813</u> |
| | Total Local Contribution per AS 14.17.410 | \$ <u>40,886,886</u> |

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, 2008 and ending June 30, 2009 are as follows:

| | |
|--|-------------|
| Nikiski Fire Service Area | \$3,725,886 |
| Bear Creek Fire Service Area | 303,858 |
| Anchor Point Fire and Emergency Medical Service Area | 382,530 |
| Central Emergency Service Area | 6,002,722 |
| Central Peninsula Emergency Medical Service Area | 13,872 |
| Kachemak Emergency Service Area | 613,392 |
| Seward Bear Creek Flood Service Area | 126,656 |
| Lowell Point Emergency Service Area | 12,014 |
| Kenai Peninsula Borough Road Service Area | 5,788,755 |
| North Peninsula Recreation Service Area | 1,576,567 |
| Post-Secondary Education | 595,302 |
| Land Trust | 1,934,386 |
| Kenai River Fund | 678,198 |
| Disaster Relief | 50,000 |
| Nikiski Senior Service Area | 250,000 |
| Solid Waste | 7,911,090 |
| Central Kenai Peninsula Hospital | 6,774,990 |
| South Kenai Peninsula Hospital | 3,583,288 |

SECTION 5. That \$2,334,738 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

SECTION 6. That \$830,244 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

SECTION 7. That \$192,578 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

SECTION 8. That \$3,767,125 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

SECTION 9. That \$2,319,328 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2008 and ending June 30, 2009 are as follows:

| | |
|----------------------------------|-------------|
| School Revenue | \$1,250,000 |
| General Government | 450,000 |
| Solid Waste | 641,000 |
| Service Areas: | |
| Nikiski Fire | 30,000 |
| Bear Creek Fire | 160,000 |
| Anchor Point Fire and Emergency | 160,000 |
| Central Emergency | 2,018,007 |
| Kachemak Emergency | 70,000 |
| North Peninsula Recreation | 60,000 |
| Road | 1,427,071 |
| Central Kenai Peninsula Hospital | 2,559,400 |
| South Kenai Peninsula Hospital | 1,315,808 |

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2008 and ending June 30, 2009 are as follows:

| | |
|--------------------------|-------------|
| Insurance and Litigation | \$3,388,903 |
| Health Insurance Reserve | 3,663,740 |
| Equipment Replacement | 435,521 |

SECTION 12. That the FY09 budget of the Kenai Peninsula Borough, as submitted to the Assembly on April 15, 2008, 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, 2008 are reappropriated for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

SECTION 14. That this ordinance takes effect at 12:01 a.m. on July 1, 2008.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 3RD DAY OF JUNE, 2008.

Grace Merkes, Assembly President

ATTEST:

Johni Blankenship, Acting Borough Clerk

Yes: Fischer, Gilman, Knopp, Long, Martin, Smith, Sprague, Superman, Merkes

No: None

Absent: None

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2008 - 2009 Budget
Enrollment History and Projections**

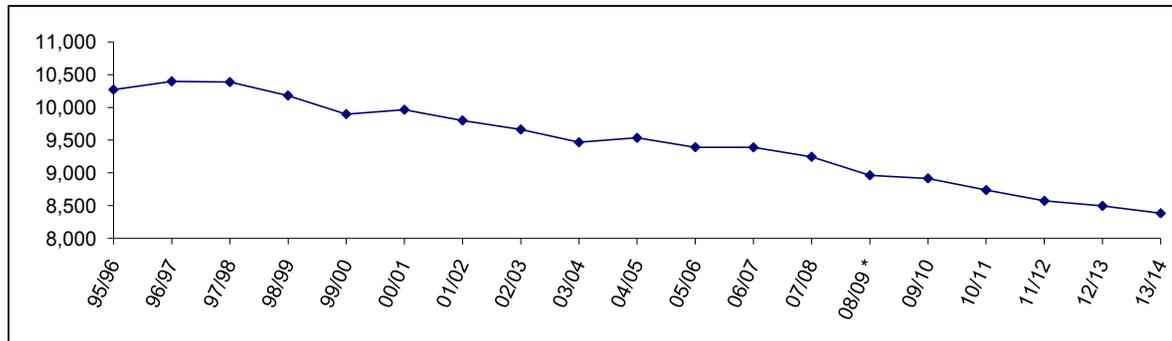
Student enrollment projections are the key factor in budget development. These projections determine or influence many of the financial estimates that go into the budget. Staff allocations are based upon predicted Pupil Teacher Ratio (PTR) calculations. Instructional supply and material budgets are based 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 |
|--------|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------|--------|
| 95/96 | 44 | 750 | 790 | 776 | 771 | 792 | 865 | 840 | 848 | 852 | 810 | 791 | 696 | 645 | 10,270 | |
| 96/97 | 50 | 736 | 742 | 800 | 781 | 788 | 800 | 887 | 863 | 829 | 922 | 790 | 746 | 662 | 10,396 | 1.23% |
| 97/98 | 48 | 703 | 735 | 740 | 783 | 797 | 801 | 808 | 912 | 846 | 858 | 879 | 742 | 732 | 10,384 | -0.12% |
| 98/99 | 46 | 644 | 716 | 752 | 731 | 785 | 796 | 821 | 813 | 883 | 875 | 790 | 796 | 731 | 10,179 | -1.97% |
| 99/00 | 62 | 604 | 682 | 721 | 751 | 727 | 757 | 810 | 835 | 809 | 883 | 803 | 699 | 750 | 9,896 | -2.78% |
| 00/01 | 48 | 638 | 648 | 684 | 725 | 765 | 745 | 780 | 862 | 821 | 893 | 854 | 796 | 704 | 9,963 | 0.68% |
| 01/02 | 40 | 582 | 637 | 655 | 687 | 734 | 769 | 749 | 822 | 857 | 889 | 817 | 851 | 710 | 9,799 | -1.65% |
| 02/03 | 46 | 604 | 575 | 648 | 668 | 697 | 736 | 794 | 785 | 817 | 905 | 846 | 752 | 745 | 9,661 | -1.41% |
| 03/04 | 47 | 604 | 656 | 575 | 656 | 670 | 700 | 777 | 819 | 783 | 885 | 827 | 803 | 665 | 9,467 | -2.01% |
| 04/05 | 64 | 678 | 624 | 663 | 600 | 696 | 689 | 738 | 799 | 823 | 864 | 863 | 755 | 678 | 9,534 | 0.71% |
| 05/06 | 61 | 608 | 685 | 642 | 674 | 616 | 697 | 705 | 745 | 795 | 874 | 814 | 787 | 689 | 9,392 | -1.49% |
| 06/07 | 74 | 633 | 623 | 673 | 660 | 677 | 637 | 718 | 730 | 746 | 914 | 828 | 744 | 731 | 9,388 | -0.04% |
| 07/08 | 80 | 637 | 642 | 626 | 690 | 653 | 698 | 644 | 727 | 707 | 855 | 868 | 763 | 655 | 9,245 | -1.52% |
| 08/09* | 0 | 602 | 629 | 632 | 621 | 678 | 641 | 683 | 625 | 708 | 737 | 838 | 841 | 728 | 8,963 | -3.05% |
| 09/10 | 0 | 647 | 613 | 628 | 643 | 631 | 662 | 635 | 669 | 625 | 769 | 730 | 838 | 826 | 8,916 | -0.52% |
| 10/11 | 0 | 644 | 647 | 614 | 649 | 654 | 616 | 656 | 618 | 646 | 680 | 766 | 729 | 828 | 8,738 | -2.00% |
| 11/12 | 0 | 644 | 644 | 648 | 651 | 651 | 639 | 610 | 640 | 595 | 695 | 674 | 765 | 718 | 8,574 | -1.88% |
| 12/13 | 0 | 646 | 644 | 645 | 660 | 662 | 636 | 633 | 593 | 617 | 646 | 686 | 674 | 754 | 8,496 | -0.91% |
| 13/14 | 0 | 647 | 646 | 645 | 656 | 671 | 647 | 630 | 636 | 570 | 670 | 641 | 685 | 663 | 8,384 | -1.32% |

* 08/09 original projection of 8,963 was increased by 90 students to reflect changes regarding closure of Agrium plant.



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2008 - 2009 Budget
Revenue and Expenditures**

| Actual | | | | | |
|---------------|-----------------|-----------------------|---------------------|---------------------|-----------|
| | Assessed Value | Budgeted Expenditures | K-12 Foundation ADM | Actual Expenditures | Per Pupil |
| 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 |
| FY06 | \$4,507,776,000 | \$89,146,364 | 9,389 | \$85,821,922 | \$9,141 |
| FY07 | \$4,888,050,000 | \$100,257,075 | 9,368 | \$96,513,281 | \$10,302 |

| Budgeted | | | | | |
|-----------------|-----------------|-----------------------|---------------------|---------------------|-----------|
| | Assessed Value | Budgeted Expenditures | K-12 Foundation ADM | Actual Expenditures | Per Pupil |
| FY08 | \$5,369,378,000 | \$117,272,948 | 9,167 | | \$12,793 |
| FY09 | * | \$122,209,256 | 8,963 | | \$13,635 |

| Actual | | | | | | | | | | |
|---------------|-----------------------|-----------------|----------------|--------------------|--------------------|---------------|--------------------|-----------------|----------------------|---------------|
| Year | Borough Appropriation | Borough In-Kind | Other Revenues | Total Local Effort | Local % of Funding | State Funding | State % of Funding | Federal Funding | Federal % of Funding | Total Revenue |
| 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 |
| FY06 | \$27,587,592 | \$7,386,090 | \$1,088,740 | \$36,062,422 | 41.58% | \$50,113,534 | 57.79% | \$544,168 | 0.63% | \$86,720,124 |
| FY07 | \$30,388,629 | \$7,553,047 | \$1,826,962 | \$39,768,638 | 39.24% | \$61,075,422 | 60.27% | \$492,697 | 0.49% | \$101,336,757 |

| Budgeted | | | | | | | | | | |
|-----------------|-----------------------|-----------------|----------------|--------------------|--------------------|---------------|--------------------|-----------------|----------------------|------------------|
| Year | Borough Appropriation | Borough In-Kind | Other Revenues | Total Local Effort | Local % of Funding | State Funding | State % of Funding | Federal Funding | Federal % of Funding | Operating Budget |
| FY08 | \$29,832,645 | \$7,879,423 | \$3,251,437 | \$40,963,505 | 34.93% | \$75,929,443 | 64.75% | \$380,000 | 0.32% | \$117,272,948 |
| FY09 | \$32,456,264 | \$8,430,622 | \$2,805,192 | \$43,692,078 | 35.75% | \$78,067,178 | 63.88% | \$450,000 | 0.37% | \$122,209,256 |

* This information was not available at time of publication.

General Fund Expenditures by Location

| Loc | Description | | | | | | | | | | | | Budget | |
|-----|----------------------|-----------|------------|------------|------------|------------|------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | FY97 | FY98* | FY99* | FY00** | FY01** | FY02** | FY03** | FY04** | FY05** | FY06** | FY07** | FY08** | FY09** |
| 65 | Aurora Borealis | \$ - | \$ 326,913 | \$ 431,076 | \$ 381,936 | \$ 488,272 | \$ 715,482 | \$ 782,691 | \$ 1,024,202 | \$ 1,262,456 | \$ 1,492,553 | \$ 1,595,612 | \$ 1,804,141 | \$ 1,797,482 |
| 69 | Bayview Charter | - | 75,725 | 77,819 | - | - | - | - | - | - | - | - | - | - |
| 31 | Chapman | 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 | 1,070,366 | 1,067,362 | 992,501 | 928,688 |
| 32 | Cooper Landing | 285,164 | 280,853 | 293,769 | 299,476 | 281,133 | 292,235 | 280,118 | 174,210 | 210,657 | 235,158 | 210,186 | 212,632 | 201,359 |
| 68 | Fireweed Academy | - | 99,291 | 98,666 | 124,982 | 146,671 | 140,031 | 152,526 | 166,123 | 179,314 | 260,512 | 438,457 | 585,572 | 675,232 |
| 66 | Homer Flex | 115,500 | 138,985 | 174,709 | 189,396 | 281,019 | 324,326 | 323,775 | 333,053 | 403,732 | 453,878 | 492,671 | 460,155 | 482,523 |
| 06 | Homer High | 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 | 4,051,579 | 4,276,775 | 3,991,365 | 3,984,185 |
| 13 | Homer Middle | 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 | 1,753,395 | 1,796,268 | 1,769,203 | 1,692,711 |
| 35 | Hope | 307,068 | 240,618 | 247,211 | 223,978 | 191,399 | 199,636 | 155,887 | 176,490 | 194,142 | 225,520 | 265,802 | 261,308 | 254,841 |
| 56 | Kachemak Selo | 299,719 | 370,358 | 376,960 | 397,558 | 394,412 | 420,112 | 494,128 | 529,501 | 585,750 | 662,436 | 717,801 | 735,736 | 770,362 |
| 63 | Kaleidoscope Charter | - | - | - | - | - | - | - | - | 456,116 | 620,406 | 1,203,725 | 1,931,491 | 2,254,710 |
| 48 | K-Beach | 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 | 2,746,075 | 3,152,887 | 3,109,564 | 3,270,106 |
| 67 | Kenai Alternative | 111,899 | 164,156 | 212,864 | 274,712 | 404,028 | 473,845 | 449,905 | 495,779 | 565,121 | 577,949 | 621,920 | 593,772 | 650,150 |
| 07 | Kenai Central | 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 | 4,005,356 | 4,330,035 | 4,388,366 | 4,468,581 |
| 36 | Kenai Elementary | 46,843 | 45,300 | 46,659 | 48,391 | - | - | - | - | - | - | - | - | - |
| 11 | Kenai Middle | 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 | 2,597,450 | 2,767,764 | 2,851,086 | 2,729,091 |
| 15 | Kenai Youth Facility | - | - | - | - | - | - | - | 62,764 | 70,704 | 41,872 | 93,917 | 96,494 | 99,349 |
| 47 | McNeil Canyon | 941,361 | 1,032,014 | 880,687 | 840,538 | 844,569 | 783,480 | 750,244 | 748,266 | 866,857 | 1,050,192 | 1,202,154 | 1,123,113 | 1,121,278 |
| 64 | Montessori Charter | - | - | - | - | - | - | 186,099 | 416,773 | 519,140 | 803,494 | 1,394,169 | 1,650,369 | 1,657,989 |
| 37 | Moose Pass | 275,878 | 291,474 | 283,684 | 304,135 | 315,306 | 337,292 | 318,576 | 329,633 | 295,999 | 301,935 | 327,903 | 268,529 | 280,385 |
| 51 | Mountain View | 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 | 2,165,795 | 2,066,104 | 3,466,109 | 3,474,114 |
| 34 | Nanwalek | 351,692 | 365,469 | 417,256 | 466,706 | 417,609 | 477,939 | 539,441 | 478,326 | 425,890 | 481,092 | 468,230 | 616,572 | 661,198 |
| 39 | Nikiski Elem | 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 | 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 | 2,987,859 | 3,151,206 | 3,349,892 | 3,203,672 |
| 52 | Nikiski North Star | 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 | 2,628,307 | 2,978,215 | 2,904,586 | 2,968,599 |
| 38 | Nikolaevsk | 977,219 | 1,028,070 | 1,073,376 | 980,010 | 972,002 | 958,384 | 960,342 | 820,634 | 775,514 | 743,538 | 706,656 | 653,474 | 670,693 |
| 02 | Ninilchik | 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 | 1,544,988 | 1,608,864 | 1,467,828 | 1,562,348 |
| 33 | Paul Banks | 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 | 1,977,833 | 2,016,792 | 2,016,205 | 2,111,152 |
| 16 | Peninsula Optional | - | - | - | - | - | - | - | - | - | - | - | 320,905 | 328,365 |
| 40 | Port Graham | 287,632 | 317,326 | 355,648 | 341,593 | 312,381 | 351,782 | 307,587 | 335,080 | 311,722 | 286,479 | 305,699 | 428,552 | 444,997 |
| 49 | Razdolna | 251,790 | 232,031 | 285,580 | 229,771 | 234,785 | 303,110 | 280,183 | 215,375 | 292,852 | 328,676 | 354,519 | 355,607 | 388,135 |
| 46 | Redoubt | 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 | 2,685,455 | 2,820,926 | 2,627,233 | 2,577,453 |
| 41 | Sears | 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 | 1,746,562 | 1,842,991 | - | - |
| 42 | Seward Elem | 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 | 2,385,831 | 2,481,853 | 2,375,067 | 2,448,607 |
| 08 | Seward High | 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 | 2,177,251 | 2,163,261 | 2,193,435 | 2,043,825 |
| 14 | Seward Middle | - | - | - | - | - | 971,974 | 908,494 | 1,000,375 | 1,112,495 | 963,571 | 938,521 | 1,046,756 | 1,109,836 |
| 05 | Skyview | 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 | 3,860,736 | 3,932,864 | 3,829,458 | 3,668,695 |
| 43 | Soldotna Elem | 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 | 2,074,643 | 2,195,200 | 2,368,825 | 2,380,733 |
| 09 | Soldotna High | 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 | 4,374,638 | 4,800,400 | 4,813,324 | 4,894,042 |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location**

| Loc | Description | | | | | | | | | | | | Budget | |
|-----|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | | FY97 | FY98* | FY99* | FY00** | FY01** | FY02** | FY03** | FY04** | FY05** | FY06** | FY07** | FY08** | FY09** |
| 12 | Soldotna Middle | 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 | 3,878,257 | 3,997,034 | 3,953,881 | 3,798,568 |
| 04 | Spring Creek | - | - | - | - | 252,568 | 340,580 | 301,873 | 197,626 | 249,138 | 274,729 | 308,499 | 295,557 | 399,855 |
| 44 | Sterling | 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 | 1,297,769 | 1,489,358 | 1,406,083 | 1,385,505 |
| 03 | Susan B English | 858,931 | 743,418 | 750,694 | 726,869 | 756,609 | 793,016 | 750,239 | 661,874 | 683,758 | 733,497 | 870,493 | 813,955 | 902,626 |
| 01 | Tebughna | 342,229 | 314,410 | 364,784 | 377,305 | 376,808 | 409,386 | 412,351 | 439,091 | 456,731 | 448,694 | 506,054 | 533,775 | 510,288 |
| 45 | Tustumena | 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 | 1,252,275 | 1,392,029 | 1,299,230 | 1,356,536 |
| 53 | Voznesenka | 704,785 | 715,594 | 630,503 | 697,307 | 802,913 | 819,271 | 889,473 | 924,242 | 942,147 | 1,030,779 | 1,138,379 | 1,131,371 | 1,110,977 |
| 50 | West Homer | 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 | 2,164,386 | 2,126,580 | 2,048,047 | 2,131,358 |
| 70 | Board of Education | 306,425 | 216,575 | 169,559 | 172,846 | 205,674 | 207,012 | 244,121 | 360,590 | 248,963 | 271,460 | 265,177 | 325,427 | 317,712 |
| 71 | Superintendent | 307,456 | 304,818 | 298,274 | 270,116 | 289,988 | 264,643 | 257,003 | 290,584 | 306,276 | 303,352 | 318,717 | 342,276 | 349,525 |
| 72 | Asst Supt Admin Services | 220,190 | 192,656 | 204,528 | 197,481 | 226,989 | 212,467 | 198,197 | 210,187 | 197,101 | 949,514 | 932,075 | 903,777 | 935,675 |
| 73 | Asst Supt Instruction | 258,706 | 238,413 | 251,578 | 365,045 | 259,394 | 347,310 | 376,788 | 293,814 | 316,136 | 313,466 | 404,982 | 390,076 | 425,859 |
| 74 | Fiscal Services | 574,267 | 375,450 | 415,798 | 451,456 | 413,039 | 479,672 | 505,353 | 535,675 | 603,320 | 595,129 | 701,339 | 793,435 | 821,282 |
| 75 | Planning and Operations | - | - | - | - | 190,532 | 203,603 | 232,105 | 179,279 | 197,343 | 199,961 | 221,467 | 218,382 | 222,058 |
| 76 | Purchasing/Warehouse | 614,685 | 617,599 | 657,224 | 573,757 | 415,429 | 467,084 | 257,929 | 285,522 | 300,280 | 339,544 | 397,325 | 609,992 | 637,417 |
| 77 | Human Resources | 369,770 | 378,235 | 414,684 | 420,456 | 374,717 | 441,501 | 454,343 | 528,809 | 609,045 | 673,598 | 710,307 | 1,232,790 | 1,221,838 |
| 78 | Information Services | 649,608 | 800,199 | 663,620 | 1,126,597 | 1,879,928 | 2,414,378 | 1,643,357 | 1,491,409 | 1,288,710 | 1,497,911 | 1,658,405 | 1,672,532 | 1,793,252 |
| 79 | E-Rate Program | - | - | - | - | 203,825 | 26,984 | - | 105,626 | 348,311 | 308,330 | 378,963 | 654,533 | 636,320 |
| 80 | Connections Program | 391,350 | 281,982 | 319,838 | 919,855 | 1,629,742 | 1,594,807 | 1,360,517 | 1,714,505 | 2,238,911 | 2,660,021 | 2,998,194 | 3,532,281 | 3,605,691 |
| 81 | Gifted/Talented Instruction | 246,782 | 270,983 | 430,445 | 448,865 | 498,454 | 530,493 | 409,692 | 441,123 | - | - | - | - | - |
| 81 | Special Services | - | - | - | - | - | - | - | - | 979,877 | 1,114,383 | 1,398,529 | 2,045,380 | 2,094,275 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 | DW - General | 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 | 7,416,193 | 10,052,843 | 31,847,208 | 28,513,524 |
| 84 | Secondary Curriculum | 811,884 | 910,101 | 514,395 | 372,713 | 489,721 | 564,694 | 1,023,495 | 1,285,102 | 827,327 | 1,076,419 | 1,605,412 | 1,997,881 | 2,322,991 |
| 85 | Elementary Curriculum | 327,662 | 217,957 | 265,475 | 252,370 | 264,243 | 405,982 | 609,481 | - | - | - | - | - | - |
| 86 | District Media Center | 137,888 | 125,591 | 145,868 | 129,195 | 166,432 | 199,937 | 167,942 | 150,113 | - | - | - | - | - |
| 87 | DW - Health Services *** | 1,066,312 | 378,318 | 153,883 | 114,994 | 107,617 | 96,779 | 98,721 | 103,406 | 127,803 | 119,162 | 129,935 | 195,230 | 202,955 |
| 92 | Grants Administration*** | 526,443 | 312,299 | 347,581 | 405,702 | 382,542 | 479,486 | 353,640 | 364,357 | 384,418 | 539,713 | 723,476 | 881,345 | 896,264 |
| 96 | Unallocated | - | - | - | - | - | - | - | - | - | - | 1,000,000 | 1,774,208 | 1,361,419 |
| | | <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>\$ 85,821,922</u> | <u>\$ 96,513,281</u> | <u>\$ 122,557,877</u> | <u>\$ 120,209,256</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 | |
|--------|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|
| | | FY98* | FY99* | FY00** | FY01** | FY02** | FY03** | FY04** | FY05** | FY06** | FY07** | FY08** | FY09** | |
| 3110 | Superintendent | \$ 97,319 | \$ 110,500 | \$ 102,308 | \$ 101,500 | \$ 102,988 | \$ 104,500 | \$ 108,765 | \$ 112,500 | \$ 114,000 | \$ 115,500 | \$ 117,000 | \$ 118,500 | |
| 3120 | Asst Superintendent - Certified | 162,779 | 174,174 | 179,898 | 180,300 | 185,111 | 186,312 | 211,701 | 200,091 | 207,087 | 220,339 | 108,000 | 110,000 | |
| 3130 | Principal/Assistant Principal | 2,468,180 | 2,517,117 | 2,545,145 | 2,512,460 | 2,632,346 | 2,722,977 | 2,781,071 | 2,918,448 | 3,130,100 | 3,192,686 | 3,207,675 | 3,289,566 | |
| 3140 | Director/Coordinator - Certified | 684,683 | 698,837 | 707,571 | 640,109 | 691,736 | 742,147 | 727,981 | 785,253 | 798,067 | 830,405 | 848,686 | 860,820 | |
| 3150 | Teachers | 28,159,435 | 27,698,453 | 26,926,960 | 26,736,897 | 27,278,849 | 27,411,064 | 26,446,035 | 28,083,316 | 28,992,653 | 29,803,804 | 31,945,897 | 35,150,683 | |
| 3161 | Extra Duty Compensation*** | 6,381 | 526,403 | 509,985 | 488,566 | 466,727 | 469,980 | 402,580 | 419,610 | 432,851 | 418,173 | 668,262 | 671,158 | |
| 3162 | Emolument | 41,009 | 21,171 | 83,716 | 40,376 | 49,937 | 39,566 | 36,677 | 21,485 | 21,826 | 57,850 | 48,601 | 40,172 | |
| 3171 | Cert Substitutes - w/certificate | 624,457 | 425,104 | 354,968 | 355,717 | 361,785 | 397,950 | 395,490 | 361,470 | 308,942 | 325,693 | 388,872 | 468,701 | |
| 3172 | Temporary Salaries - Certified | - | 9,313 | 113,026 | 25,293 | 11,855 | 31,971 | 26,076 | 25,167 | 36,015 | 26,515 | 48,315 | 15,000 | |
| 3173 | Long Term Substitute - Certified | 165,217 | 131,256 | 138,388 | 177,728 | 130,816 | 158,646 | 155,174 | 161,630 | 116,885 | 303,700 | 419,671 | 322,784 | |
| 3180 | Specialists - Certified | 3,693,164 | 4,140,394 | 4,034,078 | 4,150,376 | 4,085,003 | 4,158,104 | 4,016,559 | 2,949,962 | 2,983,032 | 3,060,207 | 3,182,362 | 3,275,476 | |
| 3190 | Leave Payoff - Certified | 146,227 | 156,545 | 155,380 | 105,340 | 45,899 | 112,629 | 112,659 | 334,824 | 108,529 | 255,862 | 200,394 | 200,394 | |
| 3211 | Asst Superintendent - Support | 72,076 | 73,416 | 82,183 | 81,282 | 114,846 | 93,156 | 100,985 | 104,140 | 106,223 | 113,082 | 212,660 | 216,700 | |
| 3212 | Director/Coordinator - Support | 139,638 | 142,298 | 165,288 | 163,230 | 140,264 | 86,055 | 93,322 | 96,323 | 98,249 | 106,614 | 102,000 | 104,040 | |
| 3220 | Specialists - Nurses | 632,547 | 648,583 | 666,021 | 588,486 | 574,263 | 608,198 | 613,743 | 663,400 | 675,976 | 716,327 | 778,749 | 834,730 | |
| 3230 | Tutors/Aides | 1,577,352 | 1,570,224 | 1,645,394 | 1,634,314 | 1,591,989 | 1,637,868 | 1,755,675 | 1,798,276 | 2,012,245 | 2,559,550 | 3,112,164 | 3,238,825 | |
| 3240 | Support Staff | 2,835,068 | 2,773,280 | 2,862,562 | 3,008,591 | 3,427,659 | 3,608,436 | 3,785,089 | 3,864,940 | 4,112,058 | 4,475,967 | 4,697,188 | 4,857,925 | |
| 3250 | Maintenance/Custodians | 2,319,272 | 2,310,117 | 2,374,047 | 2,421,045 | 2,440,619 | 2,525,675 | 2,396,167 | 2,377,831 | 2,449,294 | 2,550,341 | 2,878,214 | 2,942,675 | |
| 3271 | Bus Drivers | - | 2,224 | - | - | - | - | 54 | - | - | - | - | - | |
| 3272 | Activity Bus Drivers | 2,130 | 69,047 | 71,272 | 39,763 | 46,953 | 47,169 | - | - | 29 | 115 | - | - | |
| 3291 | Substitutes - Classified | 213,227 | 244,770 | 225,443 | 218,468 | 210,431 | 224,127 | 231,395 | 213,569 | 243,653 | 237,515 | 322,702 | 318,084 | |
| 3292 | Extra Duty Compensation - Sppt*** | - | 193,897 | 217,059 | 240,355 | 255,253 | 265,135 | 316,394 | 300,606 | 294,684 | 311,808 | 158,181 | 156,021 | |
| 3293 | Long Term Substitutes - Support | 5,484 | 27,576 | 17,589 | 67,294 | 63,230 | 78,845 | 43,756 | 90,660 | 193,194 | 48,434 | 39,274 | 35,000 | |
| 3294 | Temporary Salaries - Support | 176,188 | 156,549 | 143,722 | 179,644 | 196,825 | 124,097 | 134,005 | 126,646 | 170,741 | 160,094 | 190,706 | 124,692 | |
| 3295 | Overtime | 52,372 | 48,696 | 32,228 | 59,963 | 50,146 | 38,485 | 46,576 | 43,170 | 42,908 | 63,363 | 137,655 | 102,855 | |
| 3296 | Cert Substitutes - w/o certificate | - | 307,446 | 267,866 | 297,596 | 337,948 | 294,534 | 252,958 | 328,895 | 384,245 | 297,355 | 336,072 | 260,468 | |
| 3297 | Officials | - | - | - | - | - | 120 | - | - | - | - | - | - | |
| 3300 | Leave Payoff - Support | 89,971 | 144,021 | 105,735 | 126,741 | 60,408 | 51,339 | 200,930 | 193,446 | 349,553 | 188,213 | 26,766 | 26,766 | |
| 3511 | Health Insurance | 5,108,156 | 5,409,271 | 5,840,256 | 5,912,876 | 6,501,616 | 6,543,154 | 6,626,020 | 7,948,786 | 8,119,479 | 9,526,747 | 10,657,578 | 11,227,950 | |
| 3512 | Life Insurance | 103,207 | 105,882 | 109,694 | 110,734 | 114,629 | 129,318 | 114,736 | 118,606 | 122,736 | 128,045 | 153,946 | 165,112 | |
| 3520 | Unemployment Insurance | 143,089 | 56,765 | 68,585 | 106,839 | 95,065 | 101,077 | 179,931 | 183,653 | 51,869 | 85,848 | 161,988 | 173,262 | |
| 3541 | FICA Medicare | (936) | 338,634 | 360,904 | 361,784 | 374,976 | 397,685 | 384,142 | 400,927 | 431,486 | 458,172 | 586,580 | 633,918 | |
| 3542 | FICA Contribution | 1,018,619 | 699,608 | 701,574 | 710,844 | 734,967 | 756,388 | 763,963 | 783,823 | 835,050 | 914,106 | 1,058,237 | 1,074,537 | |
| 3550 | TRS Retirement | 5,157,865 | 5,450,690 | 6,114,234 | 4,738,871 | 5,018,909 | 3,932,028 | 4,149,970 | 5,639,576 | 7,662,030 | 9,449,054 | 22,272,790 | 17,603,589 | |
| 3560 | PERS Retirement | 888,343 | 973,804 | 657,433 | 605,858 | 620,241 | 437,928 | 600,750 | 1,060,910 | 1,608,009 | 2,273,411 | 5,684,044 | 4,239,215 | |
| 3631 | Workers' Comp | - | - | 0 | 0 | 0 | 0 | 0 | - | 595,273 | 718,125 | 889,163 | 889,163 | |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object**

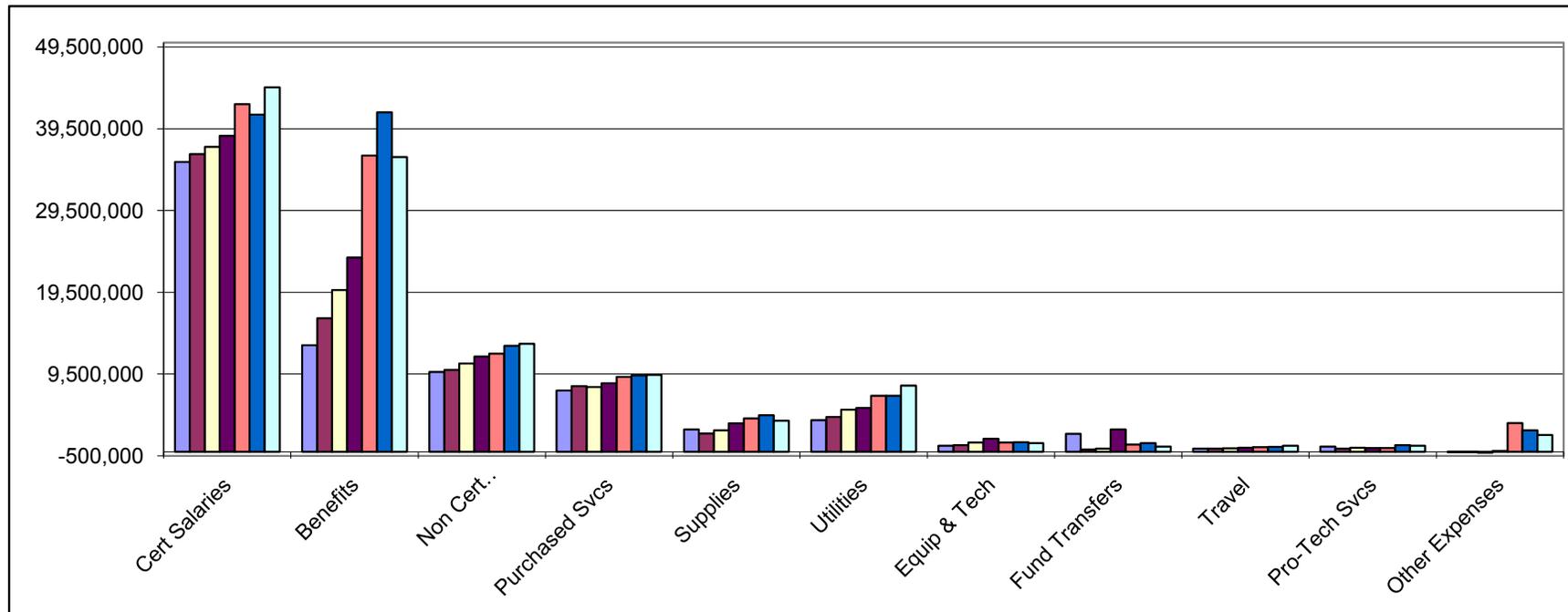
| Object | Description | | | | | | | | | | | Budget | |
|--------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | | FY98* | FY99* | FY00** | FY01** | FY02** | FY03** | FY04** | FY05** | FY06** | FY07** | FY08** | FY09** |
| 4100 | Professional/Technical Svcs | 24,605 | 161,705 | 150,709 | 95,055 | 247,970 | 290,260 | 204,967 | 271,501 | 363,427 | 343,981 | 656,650 | 592,005 |
| 4121 | In-Kind Professional/Technical | 32,000 | 25,450 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,500 | 26,000 | 17,500 | 27,500 | 27,500 |
| 4140 | Professional/Technical Legal | 69,362 | 26,267 | 42,205 | 81,140 | 84,183 | 115,711 | 204,548 | 81,561 | 107,075 | 87,706 | 114,154 | 120,854 |
| 4150 | Professional/Technical Medical | 12,515 | 12,400 | 13,910 | 13,584 | 5,866 | 2,412 | 201,094 | 2,410 | 1,540 | 2,490 | 4,038 | 5,938 |
| 4200 | Travel | 364,882 | 395,129 | 344,488 | 339,517 | 364,944 | 345,040 | 350,777 | 334,620 | 382,883 | 441,110 | 569,668 | 612,864 |
| 4250 | Extra Curricular Travel** | (1,781) | 180,288 | 186,134 | 195,657 | 192,749 | 231,225 | 21,747 | 38,256 | 45,740 | 38,496 | 39,942 | 116,500 |
| 4310 | Water and Sewage | 161,000 | 149,132 | 154,318 | 152,541 | 151,806 | 151,808 | 139,585 | 166,445 | 192,470 | 207,793 | 240,209 | 255,836 |
| 4320 | Garbage | 110,363 | 117,536 | 118,123 | 120,722 | 130,799 | 122,605 | 120,737 | 87,838 | 120,038 | 94,713 | 170,310 | 175,110 |
| 4331 | Postage | 72,015 | 72,501 | 88,251 | 77,725 | 79,465 | 90,863 | 79,885 | 69,389 | 81,528 | 73,774 | 82,638 | 74,547 |
| 4332 | Telephone | 355,036 | 379,363 | 578,507 | 492,335 | 516,524 | 444,574 | 437,820 | 439,930 | 442,656 | 504,649 | 614,496 | 694,818 |
| 4350 | In-Kind Utilities | 43,697 | 43,993 | 40,249 | 41,232 | 44,537 | 44,064 | 35,985 | 40,574 | 46,855 | 54,833 | 63,745 | 63,745 |
| 4360 | Electricity | 2,143,731 | 2,218,342 | 2,033,318 | 2,118,183 | 2,350,493 | 2,354,139 | 1,992,639 | 2,129,941 | 2,431,352 | 2,663,619 | 3,566,093 | 4,007,939 |
| 4370 | Natural/Bottled Gas | - | - | - | - | - | - | - | 471,746 | 689,774 | 797,206 | 1,080,106 | 1,404,138 |
| 4380 | Fuel for Heating | 842,981 | 852,386 | 901,243 | 1,001,242 | 1,008,011 | 964,683 | 1,057,753 | 859,640 | 1,145,861 | 945,963 | 1,031,917 | 1,398,087 |
| 4401 | Freight Costs | 8,071 | 8,413 | 7,600 | 8,490 | 10,200 | 9,638 | 6,974 | 9,310 | 7,996 | 6,614 | 11,103 | 6,225 |
| 4402 | Purchased Services | 181,003 | 232,438 | 156,395 | 303,660 | 474,930 | 561,482 | 520,297 | 492,363 | 784,973 | 794,040 | 1,272,452 | 1,340,590 |
| 4403 | In-Kind Custodial Services | 69,214 | 65,735 | 67,365 | 71,260 | 79,599 | 77,858 | 81,375 | 94,148 | 95,591 | 101,874 | 106,765 | 106,765 |
| 4404 | In-Kind Maintenance | 5,031,823 | 5,164,339 | 5,023,344 | 5,102,267 | 5,004,063 | 4,931,195 | 5,140,566 | 5,399,427 | 5,137,797 | 5,367,784 | 5,936,415 | 5,936,415 |
| 4408 | Purchased Service - Copiers | 365,319 | 310,940 | 269,610 | 251,955 | 258,645 | 208,834 | 208,988 | 198,864 | 208,416 | 219,612 | 249,876 | 222,255 |
| 4409 | Purchased Service - Riso | - | - | 23,660 | 49,432 | 62,748 | 52,439 | 50,079 | 36,478 | 120 | 468 | 11,994 | 42,800 |
| 4410 | Rental - Buildings | 189,777 | 211,631 | 161,593 | 135,669 | 135,613 | 135,786 | 118,762 | 126,505 | 365,164 | 447,693 | 439,964 | 398,339 |
| 4430 | Maintenance Contracts | 160,803 | 154,980 | 121,355 | 147,350 | 98,155 | 168,966 | 141,254 | 113,356 | 159,390 | 133,815 | 161,016 | 217,316 |
| 4432 | Repair of Equipment | - | - | 1 | - | - | - | - | - | - | - | - | - |
| 4450 | Liability Insurance | - | - | - | - | - | - | - | - | 1,158,492 | 1,292,931 | 1,130,352 | 1,130,352 |
| 4471 | In-Kind Insurance | 1,020,995 | 710,458 | 704,577 | 701,020 | 838,581 | 879,790 | 1,220,446 | 1,532,009 | - | - | - | - |
| 4501 | Supplies | 2,263,488 | 2,146,170 | 1,817,124 | 2,472,361 | 2,550,461 | 2,553,110 | 2,669,416 | 2,127,381 | 2,473,510 | 3,372,629 | 4,328,315 | 3,630,835 |
| 4502 | Discretionary Materials | 100,574 | 101,458 | 134,719 | 124,387 | 125,992 | 123,511 | 110,028 | 109,366 | 114,574 | 110,850 | 126,118 | 134,542 |
| 4560 | Inventory Adjustment | (51,304) | (30,393) | (35,096) | (2,052) | 51,490 | (83,949) | (62,394) | (33,165) | 11,006 | (48,432) | - | - |
| 4580 | Gas and Oil | 12,823 | 12,154 | 9,826 | 13,105 | 12,902 | 14,187 | 14,650 | 16,311 | 26,718 | 34,534 | 26,862 | 17,825 |
| 4850 | Stipends | 24,669 | 14,177 | 14,040 | 13,950 | 13,320 | 13,725 | 17,100 | 18,360 | 18,270 | 19,980 | 20,520 | 20,520 |
| 4901 | Other Expenses | 272,862 | 217,575 | 166,416 | 113,792 | 119,421 | 96,758 | 65,227 | 49,179 | 43,834 | 165,620 | 1,484,947 | 1,427,564 |
| 4902 | Career Development | 66,847 | 62,780 | 70,256 | 68,324 | 58,531 | 77,758 | 95,459 | 79,744 | 72,218 | 83,476 | 134,599 | 132,482 |
| 4903 | Professional Dues | 27,823 | 31,555 | 31,261 | 31,880 | 31,517 | 32,535 | 30,411 | 31,884 | 32,037 | 33,233 | 38,889 | 38,515 |
| 4904 | Physical Exam Reimbursement | 32,125 | 21,849 | 16,371 | 27,854 | 19,221 | 19,139 | 21,280 | 24,984 | 19,589 | 24,835 | 35,300 | 39,750 |
| 4905 | Other - Contingency | - | - | - | - | - | - | - | - | - | - | 702,282 | 100,000 |
| 4950 | Indirect Costs | (98,055) | (107,539) | (122,157) | (167,841) | (188,994) | (219,112) | (239,538) | (218,218) | (282,561) | (220,351) | 204,633 | 300,903 |
| 5101 | Equipment | 384,656 | 139,378 | 134,137 | 104,758 | 820,996 | 244,603 | 255,632 | 256,457 | 303,498 | 612,103 | 81,998 | 25,000 |
| 5102 | Equipment - Technology | 267,124 | 224,881 | 1,199,910 | 1,640,980 | 1,712,075 | 642,726 | 503,508 | 566,923 | 812,172 | 970,400 | 1,101,696 | 1,020,570 |
| 5520 | Transfer to Other Funds | 574,441 | 321,431 | 297,236 | 240,399 | 120,727 | 189,044 | 2,199,589 | 279,225 | 385,948 | 2,722,720 | 1,049,923 | 621,031 |
| | | <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>\$ 85,821,922</u> | <u>\$ 96,513,281</u> | <u>\$ 122,557,877</u> | <u>\$ 120,209,256</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

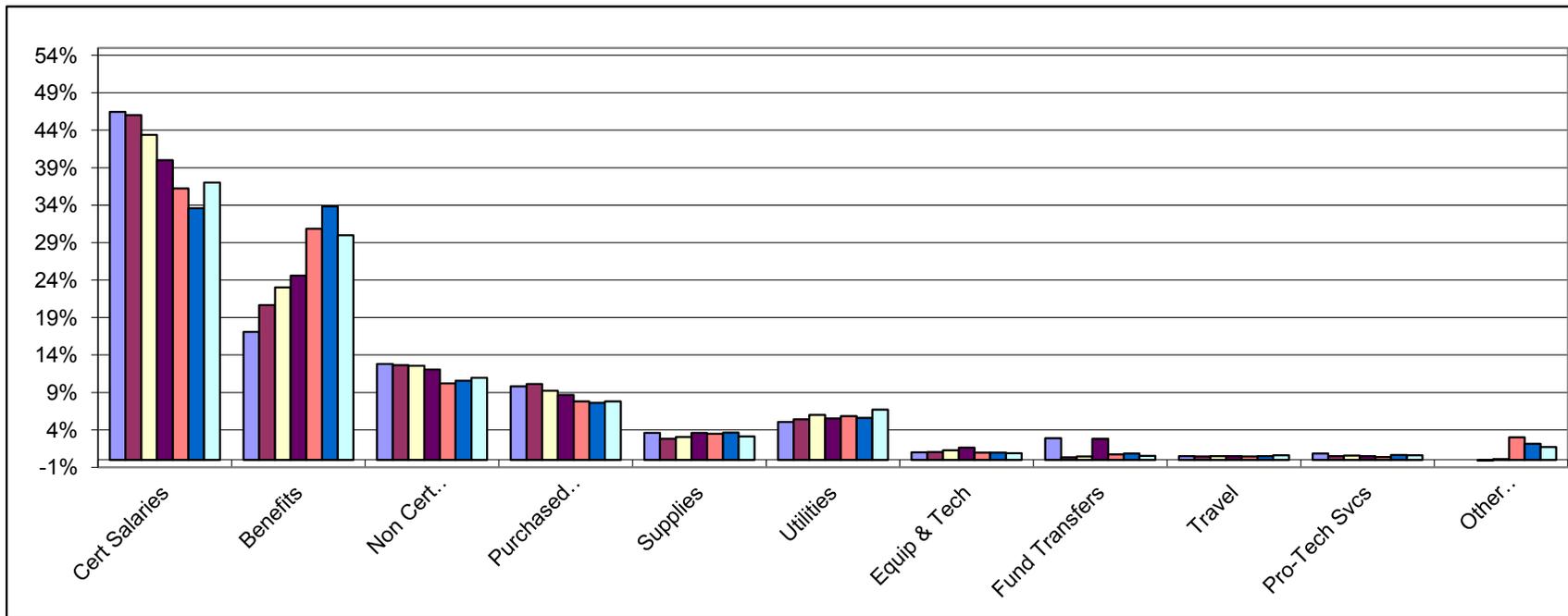
Expenditure History by Object Code (in Dollars)

| | Cert Salaries | Benefits | Non Cert Salaries | Purchased Svcs | Supplies | Utilities | Equip & Tech | Fund Transfers | Travel | Pro-Tech Svcs | Other Expenses | Total |
|------------------|---------------|-------------|-------------------|----------------|-----------|-----------|--------------|----------------|---------|---------------|----------------|-------------|
| 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 | 16,329,727 | 10,008,456 | 8,002,460 | 2,219,893 | 4,265,503 | 823,380 | 279,225 | 372,876 | 381,972 | -14,067 | 79,043,181 |
| FY06 | 37,249,987 | 19,775,485 | 10,783,499 | 7,917,939 | 2,625,808 | 5,137,534 | 1,115,670 | 385,948 | 428,623 | 498,042 | -96,613 | 85,821,922 |
| FY07 | 38,610,713 | 23,741,658 | 11,640,550 | 8,364,454 | 3,470,438 | 5,342,580 | 1,582,503 | 2,722,720 | 480,104 | 471,656 | 87,255 | 96,514,631 |
| FY08 Orig | 42,486,543 | 36,204,416 | 11,981,907 | 9,145,414 | 4,094,097 | 6,854,721 | 1,131,037 | 873,218 | 547,171 | 443,797 | 3,510,627 | 117,272,948 |
| FY08 Rvsd | 41,183,735 | 41,491,092 | 12,965,565 | 9,319,937 | 4,481,295 | 6,849,514 | 1,183,694 | 1,049,923 | 609,610 | 802,342 | 2,621,170 | 122,557,877 |
| FY09 Orig | 44,523,254 | 36,033,512 | 13,192,015 | 9,401,057 | 3,783,202 | 8,074,220 | 1,045,570 | 621,031 | 729,364 | 746,297 | 2,059,734 | 120,209,256 |
| Change from Rvsd | 3,339,519 | (5,457,580) | 226,450 | 81,120 | (698,093) | 1,224,706 | (138,124) | (428,892) | 119,754 | (56,045) | (561,436) | (2,348,621) |
| Change % | 8.11% | -13.15% | 1.75% | 0.87% | -15.58% | 17.88% | -11.67% | 0.00% | 19.64% | -6.99% | -21.42% | -1.92% |



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 |
|-----------------|---------------|-------------|-------------------|----------------|-----------|-----------|--------------|----------------|---------|---------------|----------------|---------------------------|
| 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 | 46.02% | 20.66% | 12.66% | 10.12% | 2.81% | 5.40% | 1.04% | 0.35% | 0.47% | 0.48% | -0.02% | 79.34% |
| FY06 | 43.40% | 23.04% | 12.56% | 9.23% | 3.06% | 5.99% | 1.30% | 0.45% | 0.50% | 0.58% | -0.11% | 79.01% |
| FY07 | 40.01% | 24.60% | 12.06% | 8.67% | 3.60% | 5.54% | 1.64% | 2.82% | 0.50% | 0.49% | 0.09% | 76.66% |
| FY08 Orig | 36.23% | 30.87% | 10.22% | 7.80% | 3.49% | 5.85% | 0.96% | 0.74% | 0.47% | 0.38% | 2.99% | 77.32% |
| FY08 Rvsd | 33.60% | 33.85% | 10.58% | 7.60% | 3.66% | 5.59% | 0.97% | 0.86% | 0.50% | 0.65% | 2.14% | 78.04% |
| FY09 | 37.04% | 29.98% | 10.97% | 7.82% | 3.15% | 6.72% | 0.87% | 0.52% | 0.61% | 0.62% | 1.71% | 77.99% |
| Change from Rev | 3,339,519 | (5,457,580) | 226,450 | 81,120 | (698,093) | 1,224,706 | (138,124) | (428,892) | 119,754 | (56,045) | (561,436) | (2,348,621) |
| Change % | 8.11% | -13.15% | 1.75% | 0.87% | -15.58% | 17.88% | -11.67% | 0.00% | 19.64% | -6.99% | -21.42% | -1.92% |



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditures by Function

| Function | Description | | | | | | | | | | | Budget | |
|--------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| | | FY98* | FY99* | FY00** | FY01** | FY02** | FY03** | FY04** | FY05** | FY06** | FY07** | FY08** | FY09** |
| 4100 | Regular Instruction | \$ 32,071,580 | \$ 32,675,411 | \$ 32,728,102 | \$ 31,555,582 | \$ 34,596,404 | \$ 31,929,739 | \$ 30,337,994 | \$ 32,792,744 | \$ 35,342,899 | \$ 39,585,816 | \$ 59,653,503 | 52,706,604 |
| 4120 | Bilingual/Bicultural Instruction | 534,154 | 489,791 | 464,842 | 460,482 | 464,916 | 508,088 | 557,316 | 580,693 | 629,961 | 681,175 | 877,355 | 913,724 |
| 4130 | Gifted/Talented Instruction | 907,599 | 884,464 | 880,215 | 900,958 | 880,281 | 906,604 | 920,160 | 584,198 | 629,566 | 612,686 | 618,945 | 651,357 |
| 4140 | Alternative Instruction | 283,843 | 319,838 | 919,855 | 1,629,742 | 1,570,406 | 1,360,517 | 1,714,505 | 2,152,242 | 2,570,812 | 2,950,566 | 3,466,487 | 3,534,448 |
| 4160 | Vocational Instruction | 1,796,910 | 1,690,652 | 1,657,086 | 1,585,191 | 1,523,866 | 1,580,422 | 1,333,939 | 1,292,956 | 1,408,801 | 1,532,229 | 1,475,539 | 1,527,375 |
| 4200 | Special Education Instruction | 6,110,120 | 6,220,888 | 6,389,524 | 6,353,689 | 6,430,994 | 6,809,909 | 7,480,489 | 8,129,066 | 8,584,176 | 9,513,798 | 10,351,589 | 12,654,012 |
| 4220 | Special Education Support Services | 3,041,039 | 2,821,280 | 2,799,527 | 3,026,170 | 2,973,143 | 2,958,230 | 3,251,051 | 3,082,683 | 3,208,595 | 3,528,292 | 3,654,340 | 4,424,804 |
| 4300 | Support Services - Students | 1,971,726 | 2,020,048 | - | - | - | - | - | - | - | - | - | 513,154 |
| 4320 | Guidance Services | - | - | 1,007,207 | 1,066,422 | 1,102,312 | 1,108,060 | 1,000,884 | 895,982 | 1,422,556 | 1,577,171 | 1,544,772 | 1,605,655 |
| 4330 | Health Services | - | - | 978,516 | 908,028 | 875,429 | 926,265 | 972,284 | 1,053,849 | 1,147,671 | 1,277,805 | 1,326,664 | 1,420,814 |
| 4350 | Support Services - Instruction | 2,641,130 | 2,234,727 | 706,061 | 569,923 | 528,666 | 547,298 | 552,489 | 620,300 | 724,343 | 870,614 | 985,461 | 1,262,308 |
| 4352 | Library Services | - | - | 1,314,748 | 1,408,029 | 1,401,713 | 1,365,058 | 1,094,368 | 954,798 | 1,215,074 | 1,191,152 | 1,149,304 | 1,150,154 |
| 4354 | Inservice | - | - | 18,544 | 22,815 | 17,660 | 18,192 | 10,813 | - | - | - | - | - |
| 4400 | School Administration | 5,682,355 | 5,777,079 | 5,849,118 | 3,269,450 | 3,306,541 | 3,420,590 | 3,635,245 | 4,085,433 | 4,447,682 | 4,712,425 | 4,384,825 | 5,434,287 |
| 4450 | School Administration - Support | - | - | - | 2,571,258 | 2,652,451 | 2,661,214 | 2,809,623 | 2,895,325 | 3,186,117 | 3,415,962 | 3,561,935 | 3,717,256 |
| 4510 | District Administration - Support | 695,462 | 644,113 | - | - | - | - | - | - | - | - | - | 82,775 |
| 4511 | Board of Education | - | - | 172,846 | 205,674 | 207,012 | 244,121 | 360,590 | 248,963 | 271,460 | 265,177 | 325,427 | 317,712 |
| 4512 | Office of Superintendent | - | - | 270,116 | 289,988 | 258,765 | 257,003 | 290,584 | 306,276 | 297,367 | 322,963 | 342,276 | 349,525 |
| 4513 | Assistant Superintendent - Instruction | - | - | 188,869 | 164,472 | 189,550 | 193,401 | 189,645 | 219,027 | 238,121 | 238,421 | 234,444 | 238,561 |
| 4550 | District Administration Support Svcs | 2,268,793 | 2,198,069 | - | - | - | - | - | - | - | - | 142,878 | 802,006 |
| 4551 | Fiscal Services | - | - | 451,456 | 413,039 | 473,793 | 505,353 | 535,675 | 603,320 | 595,129 | 701,339 | 793,435 | 821,282 |
| 4552 | Internal Services | - | - | 448,742 | 473,605 | 514,420 | 344,447 | 386,350 | 422,644 | 459,851 | 524,009 | 732,137 | 747,142 |
| 4553 | Staff Services | - | - | 364,959 | 374,256 | 437,288 | 453,533 | 542,050 | 589,219 | 674,163 | 700,802 | 942,120 | 882,354 |
| 4555 | Information Services | - | - | 1,126,597 | 1,081,091 | 990,680 | 884,900 | 894,240 | 828,168 | 847,956 | 889,255 | 877,525 | 1,030,440 |
| 4556 | Assistant Superintendent-Admin Serv. | - | - | 156,628 | 190,012 | 173,147 | 168,065 | 186,990 | 175,821 | 704,497 | 661,992 | 646,209 | 652,102 |
| 4557 | Indirect Costs | - | - | - | - | - | 37,975 | 60,270 | 81,961 | 112,152 | 145,673 | 204,633 | 300,903 |
| 4600 | Operation and Maintenance of Plant | 13,338,851 | 13,320,860 | 12,919,194 | 13,226,426 | 13,548,988 | 13,601,441 | 13,853,049 | 15,027,825 | 15,517,792 | 16,142,036 | 21,547,708 | 20,178,483 |
| 4700 | Pupil Activity | - | 1,386,316 | 1,420,796 | 1,410,472 | 1,388,677 | 1,450,601 | 1,083,783 | 1,140,463 | 1,199,233 | 1,606,325 | 1,346,346 | 1,668,988 |
| 4900 | Fund Transfers | 574,441 | 321,431 | 293,962 | 240,399 | 120,727 | 189,044 | 2,199,589 | 279,225 | 385,948 | 1,732,720 | 1,049,923 | 621,031 |
| Total Expenditures | | \$ 71,918,003 | \$ 73,004,967 | \$ 73,527,510 | \$ 73,397,173 | \$ 76,627,829 | \$ 74,430,070 | \$ 76,253,975 | \$ 79,043,181 | \$ 85,821,922 | \$ 95,523,281 | \$ 122,557,877 | \$ 120,209,256 |

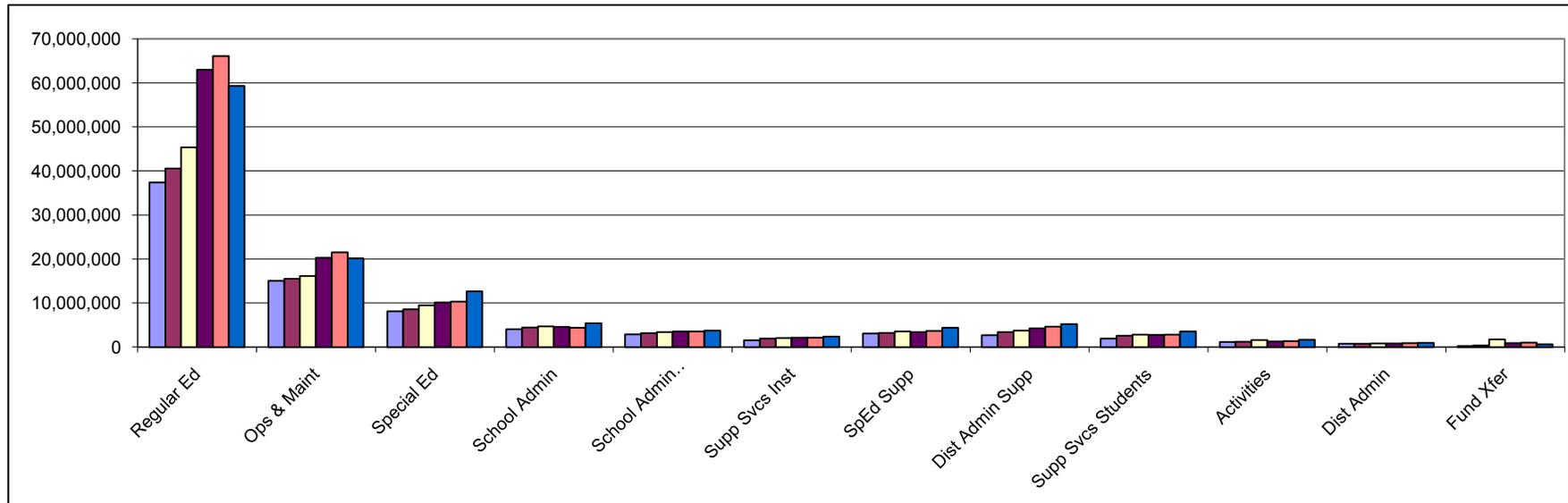
* Chart of Account change adopted by State Board of Education

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

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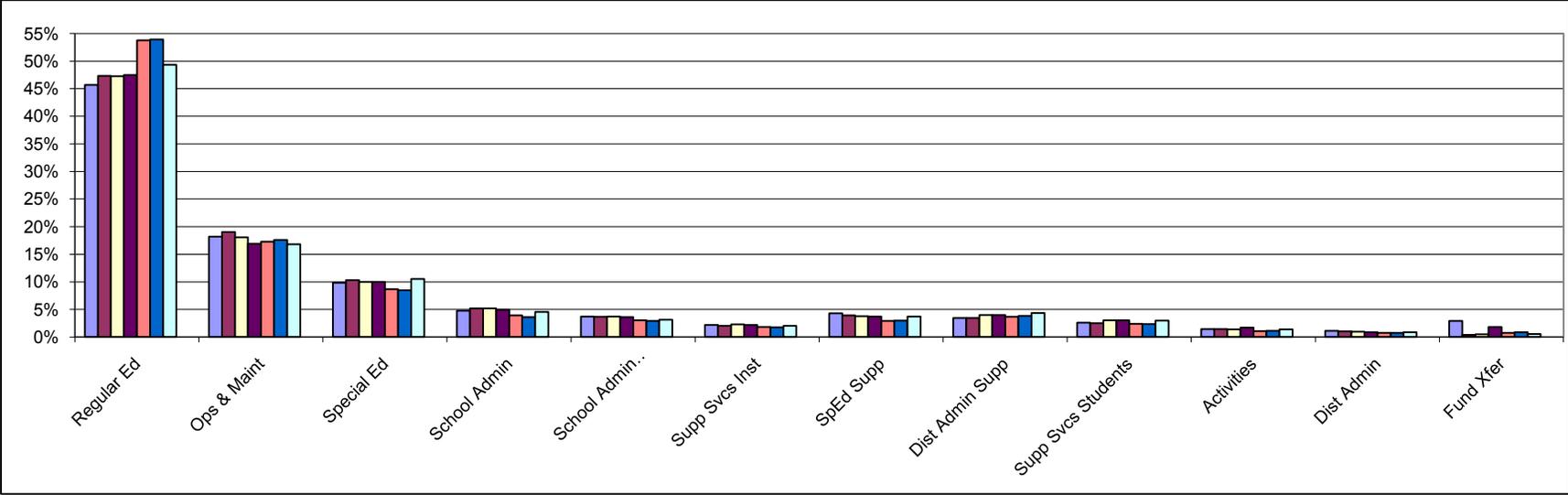
Expenditure History by Function (in Dollars)

| | 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 |
|-----------------|-------------|-------------|------------|--------------|----------------------|----------------|-----------|-----------------|--------------------|------------|------------|-----------|-------------|
| 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 | 40,582,039 | 15,517,792 | 8,584,176 | 4,447,682 | 3,186,117 | 1,939,417 | 3,208,595 | 3,393,748 | 2,570,227 | 1,199,233 | 806,948 | 385,948 | 85,821,922 |
| FY07 | 45,362,472 | 16,142,036 | 9,513,798 | 4,712,425 | 3,415,962 | 2,061,766 | 3,528,292 | 3,765,948 | 2,854,976 | 1,606,325 | 826,561 | 1,732,720 | 95,523,281 |
| FY08 Orig | 63,047,201 | 20,268,985 | 10,168,107 | 4,592,808 | 3,552,346 | 2,112,158 | 3,430,116 | 4,293,225 | 2,804,886 | 1,268,326 | 861,569 | 873,221 | 117,272,948 |
| FY08 Rev | 66,091,829 | 21,547,708 | 10,351,589 | 4,384,825 | 3,561,935 | 2,134,765 | 3,654,340 | 4,661,034 | 2,871,436 | 1,346,346 | 902,147 | 1,049,923 | 122,557,877 |
| FY09 Orig | 59,333,508 | 20,178,483 | 12,654,012 | 5,434,287 | 3,717,256 | 2,412,462 | 4,424,804 | 5,236,229 | 3,539,623 | 1,668,988 | 988,573 | 621,031 | 120,209,256 |
| Change from Rev | (6,758,321) | (1,369,225) | 2,302,423 | 1,049,462 | 155,321 | 277,697 | 770,464 | 575,195 | 668,187 | 322,642 | 86,426 | (428,892) | (2,348,621) |
| Change % | -10.23% | -6.35% | 22.24% | 23.93% | 4.36% | 13.01% | 21.08% | 12.34% | 23.27% | 23.96% | 9.58% | 0.00% | -1.92% |



**Expenditure History by Function
(Percentage)**

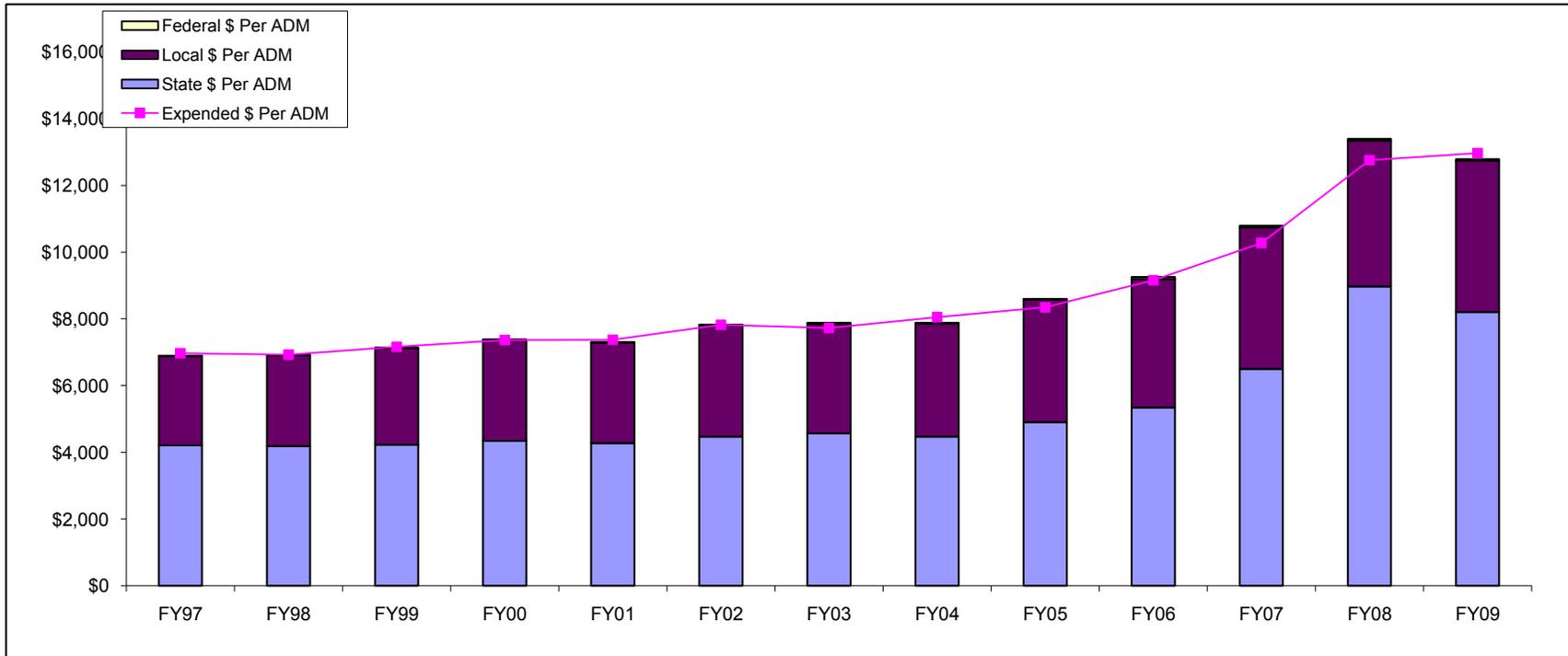
| | Regular Ed | Ops & Maint | Special Ed | School Admin | School Admin Support | Supp Svcs Inst | SpEd Supp | Dist Admin Supp | Supp Svcs Students | Activities | Dist Admin | Fund Xfer | Instructional % |
|-----------|------------|-------------|------------|--------------|----------------------|----------------|-----------|-----------------|--------------------|------------|------------|-----------|-----------------|
| FY04 | 45.72% | 18.17% | 9.81% | 4.77% | 3.68% | 2.17% | 4.26% | 3.42% | 2.59% | 1.42% | 1.10% | 2.88% | 69.32% |
| 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 | 47.29% | 18.08% | 10.00% | 5.18% | 3.71% | 2.26% | 3.74% | 3.95% | 2.99% | 1.40% | 0.94% | 0.45% | 71.46% |
| FY07 | 47.49% | 16.90% | 9.96% | 4.93% | 3.58% | 2.16% | 3.69% | 3.94% | 2.99% | 1.68% | 0.87% | 1.81% | 71.22% |
| FY08 Orig | 53.76% | 17.28% | 8.67% | 3.92% | 3.03% | 1.80% | 2.92% | 3.66% | 2.39% | 1.08% | 0.73% | 0.74% | 73.47% |
| FY08 Rsvd | 53.93% | 17.58% | 8.45% | 3.58% | 2.91% | 1.74% | 2.98% | 3.80% | 2.34% | 1.10% | 0.74% | 0.86% | 73.02% |
| FY09 Orig | 49.36% | 16.79% | 10.53% | 4.52% | 3.09% | 2.01% | 3.68% | 4.36% | 2.94% | 1.39% | 0.82% | 0.52% | 73.04% |



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008-2009 Budget**

**General Fund Budget
Revenue vs Expenditures**

| | FY97 | FY98 | FY99 | FY00 | FY01 | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 |
|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|
| ADM* | 10,341.96 | 10,376.84 | 10,181.60 | 9,982.41 | 9,946.74 | 9,799.38 | 9,632.00 | 9,467.00 | 9,462.00 | 9,365.00 | 9,388.00 | 9,245.00 | 9,266.00 |
| Total Units | 948.18 | 950.77 | | | | | | | | | | | |
| Local \$ | \$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 | \$36,062,422 | \$39,768,638 | \$40,397,903 | \$42,023,206 |
| Local \$ Per ADM | \$2,678 | \$2,717 | \$2,903 | \$3,022 | \$3,014 | \$3,339 | \$3,287 | \$3,382 | \$3,667 | \$3,851 | \$4,236 | \$4,370 | \$4,535 |
| State \$ | \$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 | \$50,113,534 | \$61,075,422 | \$82,980,305 | \$76,067,178 |
| State \$ Per ADM | \$4,210 | \$4,194 | \$4,228 | \$4,346 | \$4,276 | \$4,476 | \$4,567 | \$4,474 | \$4,911 | \$5,351 | \$6,506 | \$8,976 | \$8,209 |
| Federal \$ | \$123,294 | \$167,021 | \$134,029 | \$136,059 | \$211,710 | \$136,060 | \$279,021 | \$281,073 | \$212,193 | \$544,168 | \$492,697 | \$549,257 | \$450,000 |
| Federal \$ Per ADM | \$12 | \$16 | \$13 | \$14 | \$21 | \$14 | \$29 | \$30 | \$22 | \$58 | \$52 | \$59 | \$49 |
| Revenue \$ | \$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 | \$86,720,124 | \$101,336,757 | \$123,927,465 | \$118,540,384 |
| Revenue \$ Per ADM | \$6,901 | \$6,927 | \$7,144 | \$7,382 | \$7,312 | \$7,829 | \$7,883 | \$7,885 | \$8,600 | \$9,260 | \$10,794 | \$13,405 | \$12,793 |
| Expended \$ | \$72,150,745 | \$71,918,003 | \$73,004,967 | \$73,527,510 | \$73,397,173 | \$76,718,250 | \$74,430,070 | \$76,253,975 | \$79,043,017 | \$85,821,922 | \$96,513,281 | \$118,025,002 | \$120,209,256 |
| Expended \$ Per ADM | \$6,977 | \$6,931 | \$7,170 | \$7,366 | \$7,379 | \$7,829 | \$7,727 | \$8,055 | \$8,354 | \$9,164 | \$10,280 | \$12,766 | \$12,973 |



* Average Daily Membership

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund
Schedule of Fund Balance
June 30, 2008**

| | Actual | | | | | | | | | | Projected | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | FY98 | FY99 | FY00 | FY01 | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 |
| Fund Balance | | | | | | | | | | | | |
| Reserved: | | | | | | | | | | | | |
| Reserve for encumbrances | \$ 764,885 | \$ 616,068 | \$ 818,752 | \$ 601,041 | \$ 252,622 | \$ 1,098,521 | \$ 130,801 | \$ 329,151 | \$ 1,050,902 | \$ 1,081,225 | \$ 1,081,225 | \$ 1,081,225 |
| Reserve for inventory | 788,978 | 671,210 | 703,036 | 828,117 | 784,654 | 796,771 | 761,573 | 722,943 | 711,505 | 746,137 | 746,137 | 746,137 |
| Reserved for charter schools | - | - | - | - | 107,533 | 465,765 | 657,545 | 979,415 | 1,010,775 | - | - | - |
| Reserved for Prepaid Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Reserved for Self Insurance - Health Care | - | - | - | - | - | - | - | - | - | 2,256,149 | 2,256,149 | 2,256,149 |
| Reserved for Self Insurance - W/Comp | - | - | - | - | - | - | - | - | - | 225,000 | 225,000 | 225,000 |
| Unreserved: | | | | | | | | | | | | |
| Designated for Charter Schools | - | - | - | - | - | - | - | - | - | 1,641,086 | 1,641,086 | 1,641,086 |
| Designated for compensated absences | - | - | - | - | 1,798,388 | 1,949,817 | - | - | - | - | - | - |
| Designated for equipment | 500,000 | 507,409 | 500,000 | 500,000 | 500,000 | - | - | - | - | - | - | - |
| Designated for facilities maintenance | - | - | - | - | - | - | - | 640,080 | 857,334 | 655,983 | 655,983 | 655,983 |
| Designated potential interest shortfall | - | - | - | - | 400,000 | 400,000 | 400,000 | - | 400,000 | 400,000 | 400,000 | 400,000 |
| Designated for school incentive purchases | - | - | - | - | 20,682 | 322,605 | 414,068 | 484,500 | 557,829 | 833,129 | 833,129 | 833,129 |
| Designated for software replacement | - | - | - | - | - | - | - | 400,000 | 400,000 | - | - | - |
| Designated for subsequent year operations | - | - | - | - | - | 1,600,000 | 1,600,000 | 1,927,108 | - | 2,094,604 | 2,094,604 | 2,094,604 |
| Designated for technology plan | - | - | - | - | - | - | 217,500 | 217,500 | 652,500 | 870,000 | 870,000 | 870,000 |
| Undesignated | 187,397 | 189,960 | 397,187 | 363,919 | 1,542,679 | 376,419 | 1,255,627 | 2,069,273 | 3,027,327 | 2,688,335 | 2,688,335 | 2,688,335 |
| Total Fund Balance | \$ 2,241,260 | \$ 1,984,647 | \$ 2,418,975 | \$ 2,293,077 | \$ 5,406,558 | \$ 7,009,898 | \$ 5,437,114 | \$ 7,769,970 | \$ 8,668,172 | \$ 13,491,648 | \$ 13,491,648 | \$ 13,491,648 |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

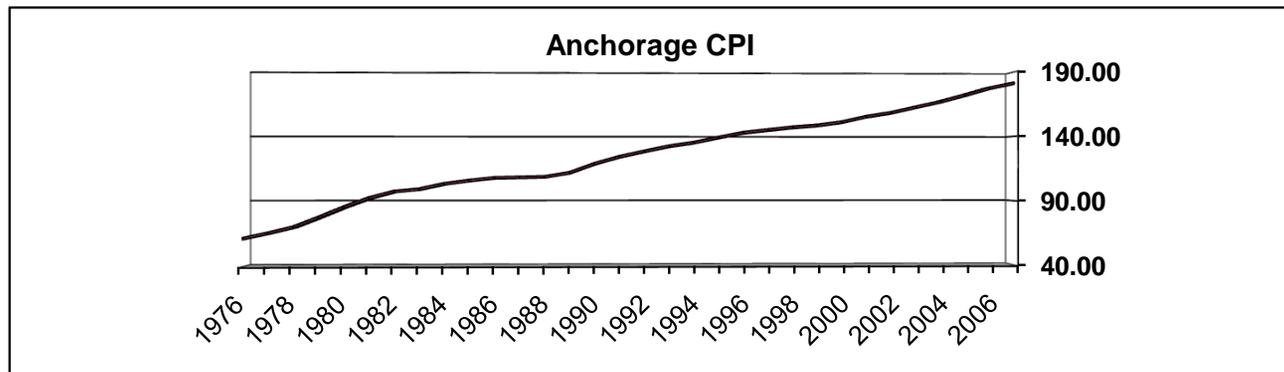
**All Governmental Funds
Schedule of Fund Balance
June 30, 2008**

| | Actual | | | | | | | | | | Projected | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | FY98 | FY99 | FY00 | FY01 | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 |
| Fund Balance | | | | | | | | | | | | |
| Reserved: | | | | | | | | | | | | |
| Reserved for encumbrances | \$ 774,124 | \$ 675,216 | \$ 877,784 | \$ 672,120 | \$ 365,604 | \$ 1,098,557 | \$ 144,868 | \$ 334,001 | \$ 1,050,902 | \$ 1,081,225 | \$ 1,081,225 | \$ 1,081,225 |
| Reserved for inventory | 804,620 | 686,852 | 718,678 | 843,759 | 800,296 | 812,413 | 777,215 | 738,585 | 727,147 | 1,034,419 | 1,034,419 | 1,034,419 |
| Reserved for charter schools | - | - | - | - | 107,533 | 465,765 | 657,545 | 979,416 | 1,010,775 | - | - | - |
| Reserved for Prepaid Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Reserved for Self Insurance - Health Care | - | - | - | - | - | - | - | - | - | 2,256,149 | 2,256,149 | 2,256,149 |
| Reserved for Self Insurance - W/Comp | - | - | - | - | - | - | - | - | - | 225,000 | 225,000 | 225,000 |
| Unreserved: | | | | | | | | | | | | |
| Designated for Charter Schools | - | - | - | - | - | - | - | - | - | 1,641,086 | 1,641,086 | 1,641,086 |
| Designated for compensated absences | - | - | - | - | 1,798,388 | 1,949,817 | - | - | - | - | - | - |
| Designated for equipment | 500,000 | 507,409 | 615,692 | 741,950 | 622,296 | 23,080 | - | - | - | - | - | - |
| Designated for facilities maintenance | - | - | - | - | - | - | - | 640,080 | 857,334 | 655,983 | 655,983 | 655,983 |
| Designated potential interest shortfall | - | - | - | - | 400,000 | 400,000 | 400,000 | - | 400,000 | 400,000 | 400,000 | 400,000 |
| Designated for school incentive purchases | - | - | - | - | 20,682 | 322,605 | 414,068 | 484,500 | 557,829 | 833,129 | 833,129 | 833,129 |
| Designated for software replacement | - | - | - | - | - | - | - | 400,000 | 400,000 | - | - | - |
| Designated for special revenue fund | - | - | - | - | - | - | 15,179 | - | - | - | - | - |
| Designated for subsequent year operations | - | - | - | - | - | 1,600,000 | 1,600,000 | 1,927,108 | - | 2,094,604 | 2,094,604 | 2,094,604 |
| Designated for technology plan | - | - | - | - | - | - | 217,500 | 217,500 | 652,500 | 870,000 | 870,000 | 870,000 |
| Undesignated | | | | | | | | | | | | |
| General Fund | 187,397 | 194,419 | 535,102 | 569,957 | 1,717,696 | 464,606 | 1,255,627 | 2,069,273 | 3,027,327 | 2,688,335 | 3,380,152 | 1,110,723 |
| Special Revenue Fund | - | - | - | - | - | - | 468,145 | 730,823 | 656,776 | 2,112,873 | 2,112,873 | 2,112,873 |
| Total Fund Balance | \$ 2,266,141 | \$ 2,063,896 | \$ 2,747,256 | \$ 2,827,786 | \$ 5,832,495 | \$ 7,136,843 | \$ 5,950,147 | \$ 8,521,286 | \$ 9,340,590 | \$ 15,892,803 | \$ 16,584,620 | \$ 14,315,191 |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008-2009 Budget**

Anchorage Consumer Price Index (CPI)

| Year | Annual | Change | Percentage Change | Year | Annual | Change | Percentage Change |
|------|--------|--------|-------------------|------|--------|--------|-------------------|
| 1976 | 61.50 | 4.40 | 13.75% | 1992 | 128.20 | 4.20 | 3.39% |
| 1977 | 65.60 | 4.10 | 7.71% | 1993 | 132.20 | 4.00 | 3.12% |
| 1978 | 70.20 | 4.60 | 6.67% | 1994 | 135.00 | 2.80 | 2.12% |
| 1979 | 77.60 | 7.40 | 7.01% | 1995 | 138.90 | 3.90 | 2.89% |
| 1980 | 85.50 | 7.90 | 10.54% | 1996 | 142.70 | 3.80 | 2.74% |
| 1981 | 92.40 | 6.90 | 10.18% | 1997 | 144.80 | 2.10 | 1.47% |
| 1982 | 97.40 | 5.00 | 8.07% | 1998 | 146.90 | 2.10 | 1.45% |
| 1983 | 99.20 | 1.80 | 5.41% | 1999 | 148.40 | 1.50 | 1.02% |
| 1984 | 103.30 | 4.10 | 1.85% | 2000 | 150.90 | 2.50 | 1.68% |
| 1985 | 105.80 | 2.50 | 4.13% | 2001 | 155.20 | 4.30 | 2.85% |
| 1986 | 107.80 | 2.00 | 2.42% | 2002 | 158.20 | 3.00 | 1.93% |
| 1987 | 108.20 | 0.40 | 1.89% | 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 | 0.37% | 2005 | 171.80 | 5.10 | 3.06% |
| 1990 | 118.60 | 6.90 | 6.18% | 2006 | 177.30 | 5.50 | 3.20% |
| 1991 | 124.00 | 5.40 | 4.55% | 2007 | 181.24 | 3.94 | 2.22% |



**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

**General Fund Operating Revenues by Source
Last Ten Fiscal Years**

| Fiscal Year | Local Government Grants | Federal Grants | State Grants | Other Revenue | Total |
|-------------|-------------------------|----------------|--------------|---------------|-------------|
| 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 |
| 2005-06 | 34,973,682 | 544,168 | 50,113,534 | 1,088,740 | 86,720,124 |
| 2006-07 | 37,941,676 | 492,697 | 61,075,422 | 1,826,962 | 101,336,757 |
| 2007-08 | 37,701,117 | 549,257 | 82,980,305 | 2,696,786 | 123,927,465 |

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 |
| * 1997-98 | - | - | - | - | - | - |
| 1998-99 | 26,721,777 | 26,118,599 | 97.743% | 601,206 | 26,719,805 | 99.993% |
| 1999-00 | 26,792,683 | 26,212,896 | 97.836% | 576,860 | 26,789,756 | 99.989% |
| 2000-01 | 26,611,167 | 26,132,333 | 98.201% | 475,365 | 26,607,698 | 99.987% |
| 2001-02 | 26,096,387 | 25,644,795 | 98.270% | 445,959 | 26,090,754 | 99.978% |
| 2002-03 | 26,370,536 | 25,879,204 | 98.137% | 483,573 | 26,362,777 | 99.971% |
| 2003-04 | 27,558,497 | 27,062,845 | 98.201% | 481,867 | 27,544,712 | 99.950% |
| 2004-05 | 27,820,350 | 27,446,158 | 98.655% | 330,468 | 27,776,626 | 99.843% |
| 2005-06 | 29,357,626 | 28,978,909 | 98.710% | 334,194 | 28,978,909 | 98.710% |
| 2006-07 | 31,768,274 | 31,346,983 | 98.674% | 381,440 | 31,728,425 | 99.875% |
| 2007-08 | 30,042,125 | 29,651,635 | 98.700% | - | 29,651,635 | 0.000% |

This information was obtained from the Kenai Peninsula Borough.

* Data not available at this time

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 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 |
| 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 | 0.10 | 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 | 0.10 | 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 | 0.10 | 4.50 | 1.75 | 1.00 | 1.75 | 4.50 | 1.00 | 7.25 | 0.00 | 3.12 | 0.50 | 1.65 | 3.35 |
| 2005-06 | 6.50 | 0.10 | 4.50 | 1.75 | 2.00 | 1.75 | 4.50 | 1.00 | 7.25 | 0.00 | 3.12 | 0.50 | 1.65 | 3.35 |
| 2006-07 | 6.50 | 0.10 | 4.50 | 1.75 | 2.00 | 1.75 | 4.50 | 1.00 | 4.60 | 0.00 | 3.12 | 0.50 | 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
2008 - 2009 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 | | | |
| 1998-99 | 2,652,617 | 515,033 | 347,934 | 116,982 | 255 | 3,398,347 | 8.00 | 96.67% |
| 1999-00 | 2,812,154 | 448,685 | 257,051 | 127,824 | 31,762 | 3,358,304 | 8.00 | 95.46% |
| 2000-01 | 2,976,229 | 465,766 | 279,242 | 140,756 | 32,097 | 3,548,384 | 7.50 | 95.35% |
| 2001-02 | 3,027,956 | 606,604 | 285,766 | 161,085 | 41,528 | 3,717,713 | 7.00 | 94.83% |
| 2002-03 | 3,290,671 | 680,522 | 290,369 | 176,523 | 40,998 | 4,044,041 | 6.50 | 94.90% |
| 2003-04 | 3,509,442 | 673,367 | 276,649 | 196,210 | 40,844 | 4,222,404 | 6.50 | 94.68% |
| 2004-05 | 3,656,476 | 611,303 | 253,595 | 215,076 | 42,051 | 4,264,247 | 6.50 | 94.31% |
| 2005-06 | 4,009,648 | 561,689 | 285,351 | 304,702 | 44,210 | 4,507,776 | 6.50 | 92.82% |
| 2006-07 | 4,402,946 | 558,190 | 295,431 | 340,356 | 28,161 | 4,888,050 | 6.50 | 92.99% |
| 2007-08 | 4,940,180 | 607,052 | 224,479 | 374,395 | 27,938 | 5,369,378 | 5.50 | 93.03% |

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
2008 - 2009 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 |
|-------------|-------------|--------------------|----------------|-----------------|--|----------------------------|------------------------------------|
| 1998-99 | 48,952 | 10,182 | 3,345,565,050 | 28,375,000 | 0.85% | 581 | 2,787 |
| 1999-00 | 49,691 | 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 | 51,765 * | 9527 | 4,223,854,000 | 82,014,000 | 1.94% | 1,609 | 8,609 |
| 2005-06 | 51,350 * | 9389 | 4,507,776,000 | 79,019,000 | 1.75% | 1,539 | 8,416 |
| 2006-07 | 52,370 * | 9368 | 4,887,427,000 | 79,069,192 | 1.62% | 1,510 | 8,440 |
| 2007-08 | 52,370 * | 9245 | 5,369,378,000 | 88,828,570 | 1.65% | 1,696 | 9,608 |

* Population figures from State of Alaska, Department of Community and Economic Development.

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
2008 - 2009 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 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.

The October 2006 election authorized the issuance of general obligation bonds in the amount of \$2,588,000 in general obligation bonds. On 1-31-07 \$2,515,000 in general obligation bonds were issued. The bonds will finance the purchase of equipment to reduce the level of arsenic in water, Nikolaevsk reroof, Soldotna Elementary window replacement, and McNeil Canyon reroof. These bonds 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, 2007 | Additions | Reductions | Ending Balance June 30, 2008 | Due Within One Year |
|-----------------------|-----------------------------------|-----------|--------------|---------------------------------|------------------------|
| Areawide School Bonds | \$ 17,959,000 | \$ - | \$ 1,540,000 | \$ 16,419,000 | \$ 1,565,000 |

A summary of bonds payable at June 30, 2008, is as follows:

| | Date of Issue | Issued | Interest Rate | Maturity Dates | Annual Installments | Outstanding June 30, 2008 |
|--------------------|------------------|----------------------|------------------|-------------------|--------------------------|------------------------------|
| School Bonds | 12/12/00 | \$ 7,429,000 | 4.75 - 5.00 | 2001 - 2011 | \$740,000 to \$769,000 | \$ 2,249,000 |
| | 08/07/03 | 14,700,000 | 4.00 - 6.00 | 2004 - 2023 | \$545,000 to \$1,020,000 | 11,860,000 |
| | 01/31/07 | 2,515,000 | 4.00 - 5.50 | 2007 - 2016 | \$205,000 to \$305,000 | 2,310,000 |
| Total School Bonds | | <u>\$ 24,644,000</u> | | | | <u>\$ 16,419,000</u> |

A summary of school debt service requirement to maturity:

| | Fiscal Year | Principal | Interest | Total |
|--------------------|-------------|----------------------|---------------------|----------------------|
| School Bonds | 2008-09 | \$ 1,565,000 | \$ 744,738 | \$ 2,309,738 |
| | 2009-10 | 1,595,000 | 674,538 | 2,269,538 |
| | 2010-11 | 1,659,000 | 603,138 | 2,262,138 |
| | 2011-12 | 920,000 | 528,888 | 1,448,888 |
| | 2012-13 | 950,000 | 491,988 | 1,441,988 |
| | Out Years | <u>9,730,000</u> | <u>2,515,234</u> | <u>12,245,234</u> |
| Total School Bonds | | <u>\$ 16,419,000</u> | <u>\$ 5,558,524</u> | <u>\$ 21,977,524</u> |

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
2008 - 2009 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 |
|-------------|--------------------------------------|---|--------------------|--|---|
| 1998-99 | 10,182 | -1.88% | 3,345,565,050 | -0.06% | 328,576 |
| 1999-00 | 9,982 | -1.96% | 3,355,946,678 | 0.31% | 336,200 |
| 2000-01 | 9,947 | -0.35% | 3,549,198,919 | 5.76% | 356,811 |
| 2001-02 | 9,799 | -1.49% | 3,728,772,743 | 5.06% | 380,526 |
| 2002-03 | 9,632 | -1.70% | 3,957,173,965 | 6.13% | 410,836 |
| 2003-04 | 9,562 | -0.73% | 4,236,549,880 | 7.06% | 443,061 |
| 2004-05 | 9,527 | -0.37% | 4,223,854,000 | -0.30% | 443,356 |
| 2005-06 | 9,389 | -1.45% | 4,507,776,000 | 6.72% | 480,112 |
| 2006-07 | 9,368 | -0.22% | 4,888,049,897 | 8.44% | 521,782 |
| 2007-08 | 9,266 | -1.09% | 5,369,378,000 | 9.85% | 579,471 |

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
2008 - 2009 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 |
|-------------|------------------------------|--|--------------------------------------|---|---|
| 1998-99 | 73,004,967 | 1.51% | 10,182 | 7,170 | 3.45% |
| 1999-00 | 73,527,510 | 0.72% | 9,982 | 7,366 | 2.73% |
| 2000-01 | 73,397,173 | -0.18% | 9,947 | 7,379 | 0.18% |
| 2001-02 | 76,718,250 | 4.52% | 9,799 | 7,829 | 6.10% |
| 2002-03 | 74,430,070 | -2.98% | 9,632 | 7,727 | -1.30% |
| 2003-04 | 76,253,975 | 2.45% | 9,467 | 8,055 | 4.24% |
| 2004-05 | 79,043,017 | 3.66% | 9,462 | 8,354 | 3.71% |
| 2005-06 | 85,821,922 | 8.58% * | 9,365 | 9,164 | 9.70% |
| 2006-07 | 96,513,281 | 12.46% * | 9,388 | 10,280 | 12.18% |
| 2007-08 | 118,025,002 | 22.29% * | 9,266 | 12,766 | 24.18% |

* Public Employee Retirement System (PERS) and Teachers Retirement System (TRS) employer-share rates increased a total of 10% each year. Since over 75% of the expenditure budget is devoted to salaries and benefits, the large increase in retirement fund rates is noteworthy.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 Budget**

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

| Fiscal Year | Professional Teaching Staff | Average Daily Membership Grades K-12 | Ratio of Pupils to Teaching Staff |
|-------------|-----------------------------|--------------------------------------|-----------------------------------|
| 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 | 9,365 | 14.50 |
| 2006-07 | 640.98 | 9,388 | 14.65 |
| 2007-08 | 604.10 | 9,245 | 15.30 |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2008 - 2009 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 |
|-------------|--------------------|------------------|----------------|-------------|----------------|----------------|------------------|
| 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 |
| 2006-07 | 532.0 | 526.0 | 23.0 | 23.1 | 24.6 | 23.2 | 23.6 |
| 2007-08 | 637.0 | 523.0 | 23.7 | 23.4 | 25.1 | 23.3 | 24.0 |

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.

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SUPPORT STAFFING FORMULA 2008-09

12/2/2008

| School | AREA | Custodian | CUSTODIAN | Secretary | SECRETARY | BOOKKEEPER | COUNSELING | LIBRARY | NURSES | | POOL | THEATER | | | |
|---|----------|---|-----------------------|--|-----------------------|----------------|---------------------------------------|--------------------------------------|-------------------------|-------|--------------------------|---------|---|--|--|
| | SQ. FEET | Formula | Allocation | Formula | Allocation | Formula | 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 250 ADM | ROUNDED | 1.0 PER SCHOOL | .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 | 5.29 | 5.00 | 1.70 | 1.50 | 1.00 | 1.00 | 0.44 | 2.83 | 0.35 | 1.00 | 1.00 | | | |
| KCHS | 189007 | 6.44 | 6.50 | 2.19 | 2.00 | 1.00 | 1.00 | 0.44 | 3.58 | 0.45 | 1.00 | N/A | | | |
| NIHI | 117504 | 4.12 | 4.00 | 1.45 | 1.50 | 1.00 | 0.50 | 0.44 | 2.42 | 0.30 | N/A | 1.00 | | | |
| Seward HS | 75373 | 2.49 | 2.50 | 0.78 | 0.50 | 1.00 | 0.00 | 0.44 | 1.29 | 0.16 | 1.00 | 0.50 | | | |
| SKYVIEW | 117101 | 4.43 | 4.50 | 1.77 | 1.50 | 1.00 | 1.00 | 0.44 | 2.95 | 0.37 | 1.00 | 1.00 | | | |
| SOHI | 154637 | 5.70 | 5.50 | 2.19 | 2.00 | 1.00 | 1.00 | 0.44 | 3.65 | 0.46 | 1.00 | 1.00 | | | |
| MIDDLE SCHOOLS | | Average of 1 cust/22,000 sqft and 1 cust/125 ADM | ROUNDED | 1.0 FTE PER 200 ADM | ROUNDED | | .5 IF ADM 200-400 1.0 IF ADM > 400 | .44 PER SCHOOL | 1 HR/DAY PER 90 ADM | FTE | N/A | | | | |
| Homer Middle | 65556 | 2.18 | 2.00 | 0.86 | 1.00 | | 0.00 | 0.44 | 1.91 | 0.24 | | | | | |
| Kenai Middle | 85476 | 3.22 | 3.00 | 1.60 | 1.50 | | 0.50 | 0.44 | 3.54 | 0.44 | | | | | |
| Sold Middle | 84755 | 3.71 | 3.50 | 2.23 | 2.00 | | 1.00 | 0.44 | 4.94 | 0.62 | | | | | |
| 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 | 1.12 | 1.00 | 1.00 | 1.00 | | | 0.38 | 1.63 | 0.20 | | | | | |
| K-Beach | 46935 | 3.36 | 3.50 | 1.59 | 1.50 | | | 0.44 | 7.28 | 0.91 | | | | | |
| McNeil Can | 32750 | 1.36 | 1.50 | 1.00 | 1.00 | | | 0.38 | 1.82 | 0.23 | | | | | |
| Mt. View | 50000 | 3.16 | 3.00 | 1.39 | 1.50 | | | 0.44 | 6.37 | 0.80 | | | | | |
| Nikiski El/North Star | 50000 | 3.11 | 3.00 | 1.35 | 1.50 | | | 0.44 | 6.20 | 0.78 | | | | | |
| Paul Banks | 33414 | 1.88 | 2.00 | 1.00 | 1.00 | | | 0.38 | 3.48 | 0.44 | | | | | |
| Redoubt | 46639 | 2.89 | 3.00 | 1.25 | 1.00 | | | 0.44 | 5.75 | 0.72 | | | | | |
| Seward El. | 52199 | 2.58 | 2.50 | 1.00 | 1.00 | | | 0.38 | 4.27 | 0.53 | | | | | |
| Sold. El. | 54177 | 2.48 | 2.50 | 1.00 | 1.00 | | | 0.38 | 3.77 | 0.47 | | | | | |
| Sterling | 33844 | 1.66 | 1.50 | 1.00 | 1.00 | | | 0.38 | 2.72 | 0.34 | | | | | |
| Tustumena | 46679 | 1.89 | 2.00 | 1.00 | 1.00 | | | 0.38 | 2.42 | 0.30 | | | | | |
| West Homer El | 52500 | 2.49 | 2.50 | 1.00 | 1.00 | | | 0.38 | 3.92 | 0.49 | | | | | |
| SMALL SCHOOLS < 100 | | Average of 1 cust/18,000 sqft and 1 cust/100 ADM .25 minimum | ROUNDED 25 minimum | | .88 FTE PER SCHOOL | | N/A | N/A | .5 DAY PER WEEK | FTE | 1.00/SCHOOL WITH POOL | | | | |
| Cooper L | 8324 | 0.28 | 0.25 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Homer Flex | 5405 | 0.33 | 0.50 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Hope | 13500 | 0.43 | 0.50 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Kenai Alt | 12328 | 0.83 | 1.00 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| K. Selo | 5468 | 0.60 | 0.50 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Moose Pass | 8989 | 0.37 | 0.50 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Nanwalek | 14832 | 0.75 | 0.50 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Nikolaevsk | 24282 | 0.97 | 1.00 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Peninsula Optional High | 2640 | 0.27 | 0.25 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Pt. Graham | 12568 | 0.48 | 0.50 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Razdolna | 2000 | 0.30 | 0.25 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Seward Middle | 37500 | 1.48 | 1.50 | | 0.88 | | | | 0.80 | 0.10 | | | | | |
| Spring Creek | 0 | n/a | n/a | | 0.88 | | | | n/a | n/a | | | | | |
| S.B. Engl. | 59208 | 1.93 | 2.00 | | 0.88 | | | | 0.80 | 0.10 | 1.00 | | | | |
| Tebughna | 25976 | 0.89 | 1.00 | | 0.88 | | | | 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 | | | | 2.09 | 0.26 | 1.00 | | | | |
| Voznesenka | 8948 | 0.83 | 1.00 | 1.00 | 1.00 | | | | 1.45 | 0.18 | | | | | |
| TOTALS | 1869339 | 78.70 | 78.25 | 30.34 | 42.20 | 6.00 | 6.00 | 8.76 | 91.47 | 11.43 | 7.00 | 4.50 | IF .3 or <= .00 IF BETWEEN .31 AND .79 = .50 IF .8 OR >= 1.00 | | |

**CERTIFIED STAFFING FORMULA 2008-09
REVISED**

12/2/2008

| School | PRIN | AP | TEACHERS | TEACHERS | COUNS | COUNS | LIB | EL SPEC. | A.D. | PROGRAM STAFFING | PROGRAM STAFFING | PGRM 15% | PGRM 15% | READ 180 | INTERVENTION | Staff With Admin. | Staff W/O Admin. | |
|--------------------------------|--|------------------------------|---|------------|--|---------|-------------------------------------|--|-----------------------|---|------------------|----------|----------|---|--|-------------------|------------------|-------|
| HIGH SCHOOL/ MIDDLE SCHOOL | .50 IF ADM <150 1.0 IF ADM >=150 | .5 IF 200-350 1.0 IF >350 | 1:24 | ROUNDED | HS 1.0 PER 250 ADM MS 1.0 PER 350 ADM | ROUNDED | .5 IF ADM >=200 1.0 IF ADM >=600 | N/A | HS ONLY .5 IF >250 | N/A | | | | MS ONLY .5 IF ADM 80-150 1.0 OF ADM>150 | .5 IF MIDDLE SCHL | | | |
| Homer High | 1.00 | 1.00 | 17.67 | 17.50 | 1.70 | 2.00 | 0.50 | | 0.50 | | | 2.63 | 2.50 | | | 25.00 | 23.00 | |
| Homer Middle | 1.00 | 0.00 | 7.17 | 7.00 | 0.49 | 0.50 | 0.00 | | | | | 1.05 | 1.00 | 1.00 | 0.50 | 11.00 | 10.00 | |
| Kenai Central High | 1.00 | 1.00 | 22.38 | 22.50 | 2.15 | 2.00 | 0.50 | | 0.50 | | | 3.38 | 3.50 | | | 31.00 | 29.00 | |
| Kenai Middle | 1.00 | 0.50 | 13.29 | 13.00 | 0.91 | 1.00 | 0.50 | | | | | 1.95 | 2.00 | 1.00 | 0.50 | 19.50 | 18.00 | |
| Nikiski Middle/Sr. | 1.00 | 1.00 | 15.13 | 15.00 | 1.31 | 1.50 | 0.50 | | 0.50 | | | 2.25 | 2.00 | 0.50 | 0.50 | 22.50 | 20.50 | |
| Seward High | 1.00 | 0.00 | 8.08 | 8.00 | 0.78 | 1.00 | 0.00 | | 0.00 | | | 1.20 | 1.00 | | | 11.00 | 10.00 | |
| Seward Middle | 0.50 | 0.00 | 3.67 | 3.50 | 0.25 | 0.00 | 0.00 | | | | | 0.53 | 0.50 | 0.50 | 0.50 | 5.50 | 5.00 | |
| Skyview High | 1.00 | 1.00 | 18.46 | 18.50 | 1.77 | 2.00 | 0.50 | | 0.50 | | | 2.78 | 3.00 | | | 26.50 | 24.50 | |
| Soldotna High | 1.00 | 1.00 | 22.79 | 23.00 | 2.19 | 2.00 | 0.50 | | 0.50 | | | 3.45 | 3.50 | | | 31.50 | 29.50 | |
| Sold Middle | 1.00 | 1.00 | 18.54 | 18.50 | 1.27 | 1.00 | 0.50 | | | | | 2.78 | 3.00 | 1.00 | 0.50 | 26.50 | 24.50 | |
| ELEMENTARY SCHOOLS K-6 >200 | 1/SCHOOL | N/A | K 1:20 1-3 1:22 4-6 1:24 | ROUNDED | | | N/A | 1.5 IF ADM <270 2.0 IF ADM 270-345 2.5 IF ADM >=346 | N/A | N/A | | | | | 5 IF ADM 200-350 1.0 IF ADM>350 | | | |
| K-Beach | 1.00 | | 19.41 | 19.50 | | | | 2.50 | | | | | | | 1.00 | 24.00 | 23.00 | |
| Mt. View | 1.00 | | 17.10 | 17.00 | | | | 2.50 | | | | | | | 1.00 | 21.50 | 20.50 | |
| Nikiski North Star | 1.00 | | 16.46 | 16.50 | | | | 2.50 | | | | | | | 1.00 | 21.00 | 20.00 | |
| Paul Banks | 1.00 | | 9.83 | 10.00 | | | | 1.50 | | | | | | | 0.50 | 13.00 | 12.00 | |
| Redoubt | 1.00 | | 15.24 | 15.00 | | | | 2.00 | | | | | | | 0.50 | 18.50 | 17.50 | |
| Seward El. | 1.00 | | 11.35 | 11.50 | | | | 1.50 | | | | | | | 0.50 | 14.50 | 13.50 | |
| Sold. El. | 1.00 | | 10.11 | 10.00 | | | | 1.50 | | | | | | | 0.50 | 13.00 | 12.00 | |
| West Homer El | 1.00 | | 10.00 | 10.00 | | | | 1.50 | | | | | | | 0.50 | 13.00 | 12.00 | |
| SMALL SCHOOLS <200 | TEACHING OR REGIONAL 1.0 IF ADM >=150 | N/A | K-6 1:17 * 1.0 minimum IF ADM <25 | ROUNDED | N/A | | N/A | 0 IF ADM <=100 1.0 IF ADM >100 | N/A | 1.0 IF 7-12 8-20 2.0 IF 7-12 21- 40 1:19 IF 7-12 >40 | ROUNDED | | | | K-6 and K-8 SCHOOLS .5 IF ADM 75-200 | | | |
| Chapman | 0.50 | | 4.76 | 5.00 | | | | 0.00 | | 1.00 | 1.00 | | | | 0.50 | 7.00 | 6.50 | |
| Cooper L. | 0.20 | | 1.00 | 1.00 | | | | 0.00 | | 0.00 | 0.00 | | | | | 1.20 | 1.00 | |
| Hope | 0.20 | | 1.00 | 1.00 | | | | 0.00 | | 0.00 | 0.00 | | | | | 1.20 | 1.00 | |
| K. Selo | 0.50 | | 3.35 | 3.50 | | | | 0.00 | | 2.00 | 2.00 | | | | | 6.00 | 5.50 | |
| McNeil Can | 0.50 | | 6.41 | 6.50 | | | | 1.00 | | 0.00 | 0.00 | | | | 0.50 | 8.50 | 8.00 | |
| Moose Pass | 0.20 | | 1.24 | 1.00 | | | | 0.00 | | 0.00 | 0.00 | | | | 0.00 | 1.20 | 1.00 | |
| Nanwalek | 0.50 | | 2.06 | 2.00 | | | | 0.00 | | 2.00 | 2.00 | | | | | 4.50 | 4.00 | |
| Nikolaevsk | 0.50 | | 2.00 | 2.00 | | | | 0.00 | | 2.00 | 2.00 | | | | | 4.50 | 4.00 | |
| Ninilchik | 1.00 | | 4.88 | 5.00 | | | | 1.00 | | 4.42 | 4.50 | | | | | 11.50 | 10.50 | |
| Pt. Graham | 0.50 | | 0.71 | 1.00 | | | | 0.00 | | 1.00 | 1.00 | | | | | 2.50 | 2.00 | |
| Razdojna | 1.00 | | 1.94 | 2.00 | | | | 0.00 | | 1.00 | 1.00 | | | | | 3.50 | 3.00 | |
| Sterling | 1.00 | | 9.59 | 9.50 | | | | 1.00 | | 0.00 | 0.00 | | | | 0.50 | 12.00 | 11.00 | |
| S.B. Engl. | 0.50 | | 1.82 | 2.00 | | | | 0.00 | | 2.00 | 2.00 | | | | | 4.50 | 4.00 | |
| Tebughna | 0.50 | | 1.53 | 1.50 | | | | 0.00 | | 1.00 | 1.00 | | | | | 3.00 | 2.50 | |
| Tustumena | 1.00 | | 8.53 | 8.50 | | | | 1.00 | | 0.00 | 0.00 | | | | 0.50 | 11.00 | 10.00 | |
| Voznesenka | 0.50 | | 3.18 | 3.00 | | | | 1.00 | | 3.26 | 3.00 | | | | | 7.50 | 7.00 | |
| | | | | 3.00 | | | | | | | | | | | | 3.00 | 3.00 | |
| PROGRAMS | TEACHING OR REGIONAL | N/A | | ALLOCATION | N/A | | N/A | N/A | N/A | N/A | | | | | | | | |
| Homer Flex | 1.00 | | | 2.75 | | | | | | | | | | | | 3.75 | 2.75 | |
| Kenai Alt | 1.00 | | | 4.75 | | | | | | | | | | | | 5.75 | 4.75 | |
| Kenai Youth Facility | 0.00 | | | 1.00 | | | | | | | | | | | | 1.00 | 1.00 | |
| Peninsula Optional HS | 1.00 | | | 2.00 | | | | | | | | | | | | 3.00 | 2.00 | |
| Spring Creek | 1.00 | | | 3.00 | | | | | | | | | | | | 4.00 | 3.00 | |
| Connections | TEACHING OR REGIONAL | N/A | 1:85 | ROUNDED | N/A | | N/A | N/A | N/A | N/A | | | | | | | 12.00 | 11.00 |
| TOTALS | 31.10 | 6.50 | 321.53 | 338.00 | 12.82 | 13.00 | 3.50 | 20.50 | 2.50 | 19.68 | 19.50 | 21.98 | 22.00 | 4.00 | 10.00 | 470.60 | 433.00 | |
| | < Agrium reduction | | | | | | | 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>FY02 Actual</u> | <u>FY03 Actual</u> | <u>FY04 Actual</u> | <u>FY05 Actual</u> | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>Current FY08 Budget</u> | <u>Projected FY09 Budget</u> | <u>Change FY08 Current To FY09</u> |
|------------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------------------|--------------------------------------|--|
| 65 | Aurora Borealis Charter School | 9.13 | 11.38 | 13.76 | 14.88 | 15.93 | 16.62 | 17.13 | 17.13 | - |
| 31 | Chapman Elementary School | 15.60 | 14.60 | 13.85 | 13.85 | 12.68 | 11.68 | 11.68 | 10.18 | (1.50) |
| 80 | Connections/Alternative Programs | 11.40 | 11.40 | 11.50 | 15.20 | 16.50 | 18.25 | 21.50 | 22.25 | 0.75 |
| 32 | Cooper Landing School | 4.42 | 3.99 | 3.20 | 2.45 | 2.58 | 2.23 | 2.66 | 2.22 | (0.44) |
| 68 | Fireweed Academy Charter School | 3.69 | 3.19 | 3.19 | 3.19 | 4.38 | 6.67 | 6.92 | 6.92 | - |
| 66 | Homer Flex School | 5.30 | 5.49 | 4.99 | 5.49 | 5.74 | 5.99 | 5.73 | 5.98 | 0.25 |
| 06 | Homer High School | 49.29 | 49.17 | 44.96 | 43.61 | 49.46 | 48.96 | 47.89 | 43.89 | (4.00) |
| 13 | Homer Middle School | 21.10 | 20.55 | 20.37 | 21.87 | 22.62 | 21.52 | 20.15 | 17.51 | (2.64) |
| 35 | Hope Elementary/High School | 3.73 | 2.84 | 2.69 | 2.33 | 2.96 | 2.98 | 2.92 | 2.48 | (0.44) |
| 56 | Kachemak Selo Elementary/High School | 7.12 | 8.12 | 8.60 | 8.36 | 9.13 | 9.07 | 9.46 | 9.71 | 0.25 |
| 63 | Kaleidoscope Charter School | - | - | - | 6.91 | 9.38 | 13.32 | 18.94 | 18.94 | - |
| 48 | K-Beach Elementary School | 36.16 | 33.90 | 33.08 | 35.83 | 38.27 | 41.07 | 42.09 | 41.59 | (0.50) |
| 67 | Kenai Alternative School | 7.62 | 7.68 | 7.67 | 7.67 | 7.43 | 10.18 | 7.43 | 8.18 | 0.75 |
| 07 | Kenai Central High School | 48.40 | 47.93 | 45.75 | 45.88 | 47.32 | 46.82 | 49.42 | 47.42 | (2.00) |
| 11 | Kenai Middle School | 36.64 | 33.08 | 29.45 | 29.95 | 32.96 | 31.52 | 32.80 | 28.80 | (4.00) |
| 15 | Kenai Youth Facility | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| 47 | McNeil Canyon Elementary School | 11.86 | 11.14 | 10.67 | 10.99 | 11.91 | 12.25 | 12.44 | 11.94 | (0.50) |
| 37 | Moose Pass Elementary School | 5.29 | 5.30 | 4.95 | 3.95 | 4.20 | 4.00 | 3.50 | 3.50 | - |
| 51 | Mountain View Elementary School | 29.90 | 27.01 | 24.57 | 26.64 | 24.20 | 23.02 | 43.98 | 42.98 | (1.00) |
| 34 | Nanwalek Elementary/High School | 8.75 | 9.03 | 7.58 | 7.85 | 7.26 | 7.45 | 7.01 | 7.51 | 0.50 |
| 39 | Nikiski Elementary School | 17.91 | 18.35 | 17.73 | - | - | - | - | - | - |
| 10 | Nikiski Middle/Senior High School | 45.24 | 44.36 | 40.91 | 36.76 | 35.58 | 37.49 | 38.78 | 34.28 | (4.50) |
| 52 | Nikiski North Star Elementary School | 18.91 | 19.55 | 16.24 | 34.21 | 34.84 | 35.23 | 37.10 | 36.72 | (0.38) |
| 38 | Nikolaevsk Elementary/High School | 16.90 | 16.02 | 12.34 | 10.21 | 9.36 | 8.33 | 7.03 | 7.03 | - |
| 02 | Ninilchik Elementary/High School | 19.75 | 19.55 | 16.80 | 17.82 | 18.87 | 18.43 | 17.68 | 18.43 | 0.75 |
| 33 | Paul Banks Elementary School | 22.47 | 22.09 | 21.02 | 24.02 | 24.40 | 23.90 | 25.40 | 25.40 | - |
| 16 | Peninsula Optional | - | - | - | - | - | - | 3.75 | 4.00 | 0.25 |
| 40 | Port Graham Elementary/High School | 5.55 | 5.52 | 5.11 | 4.68 | 3.93 | 3.87 | 4.16 | 4.16 | - |
| 49 | Razdolna Elementary/High School | 4.71 | 4.61 | 3.63 | 4.30 | 4.51 | 4.51 | 4.64 | 5.14 | 0.50 |
| 46 | Redoubt Elementary School | 31.60 | 32.14 | 31.14 | 34.14 | 36.08 | 35.34 | 33.59 | 31.59 | (2.00) |
| 41 | Sears Elementary School | 28.77 | 25.64 | 24.90 | 24.40 | 23.27 | 25.42 | - | - | - |
| 42 | Seward Elementary School | 31.18 | 30.15 | 29.50 | 29.18 | 30.62 | 32.19 | 30.94 | 30.19 | (0.75) |
| 08 | Seward High School | 31.00 | 28.03 | 25.53 | 22.83 | 25.51 | 24.66 | 24.01 | 19.51 | (4.50) |
| 14 | Seward Middle | 12.35 | 15.57 | 13.63 | 13.76 | 11.08 | 9.10 | 10.27 | 9.77 | (0.50) |
| 05 | Skyview High School | 52.69 | 53.63 | 48.53 | 45.08 | 46.37 | 45.10 | 44.85 | 39.75 | (5.10) |

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund - Staffing in FTE's

| Loc | School or Department | FY02 Actual | FY03 Actual | FY04 Actual | FY05 Actual | FY06 Actual | FY07 Actual | Current FY08 Budget | Projected FY09 Budget | Change FY08 Current To FY09 |
|---------------|--------------------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|---------------------------|-----------------------------|--------------------------------------|
| 43 | Soldotna Elementary School | 26.77 | 25.64 | 24.22 | 31.18 | 27.11 | 28.65 | 30.98 | 29.60 | (1.38) |
| 09 | Soldotna High School | 54.53 | 54.70 | 48.11 | 49.81 | 52.19 | 54.87 | 58.87 | 57.87 | (1.00) |
| 12 | Soldotna Middle School | 49.35 | 47.52 | 43.40 | 43.02 | 49.96 | 47.96 | 48.56 | 44.56 | (4.00) |
| 64 | Soldotna Montessori Charter School | - | 2.50 | 6.41 | 7.46 | 12.86 | 16.48 | 19.58 | 19.58 | - |
| 04 | Spring Creek High School | 6.25 | 5.94 | 3.00 | 3.50 | 3.75 | 4.75 | 3.55 | 4.75 | 1.20 |
| 44 | Sterling Elementary School | 19.82 | 17.32 | 15.66 | 17.11 | 17.16 | 18.01 | 18.34 | 16.16 | (2.18) |
| 03 | Susan B. English School | 10.75 | 10.13 | 9.45 | 9.22 | 8.76 | 9.80 | 8.50 | 9.00 | 0.50 |
| 01 | Tebughna School | 6.05 | 6.30 | 6.30 | 6.30 | 6.23 | 6.35 | 5.33 | 4.83 | (0.50) |
| 45 | Tustumena Elementary School | 19.99 | 18.97 | 16.26 | 16.71 | 16.60 | 15.79 | 15.79 | 15.29 | (0.50) |
| 53 | Voznesenka Elementary/High School | 14.72 | 15.22 | 16.13 | 14.47 | 15.03 | 14.65 | 14.04 | 13.54 | (0.50) |
| 50 | West Homer Elementary School | 25.71 | 25.64 | 23.14 | 25.64 | 26.93 | 25.79 | 25.79 | 25.79 | - |
| 70 | Board of Education | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | - |
| 71 | Office of the Superintendent | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.50 | 2.50 | - |
| 72 | Assistant Superintendent Admin Svcs | 1.50 | 1.50 | 2.00 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | - |
| 73 | Assistant Superintendent Instruction | 2.00 | 2.00 | 1.50 | 2.00 | 2.00 | 4.00 | 2.00 | 2.00 | - |
| 74 | Fiscal Services | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 8.50 | 8.50 | 8.50 | - |
| 75 | Planning and Operations | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - |
| 76 | Purchasing and Warehouse | 8.15 | 8.15 | 7.50 | 6.50 | 6.50 | 6.50 | 6.50 | 6.50 | - |
| 77 | Human Resources | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 7.50 | 7.50 | - |
| 78 | Information Services | 10.00 | 11.75 | 11.75 | 11.75 | 11.75 | 11.75 | 11.75 | 11.75 | - |
| 79 | E-Rate | - | - | - | - | - | - | - | - | - |
| 81 | Pupil Services Instruction | 7.38 | 7.76 | 10.16 | 15.30 | 15.97 | 18.93 | 20.27 | 18.02 | (2.25) |
| 81 | Pupil Services Support Services | 34.01 | 40.50 | 34.98 | - | - | - | - | - | - |
| 81 | Pupil Services - Quest | 10.52 | 6.00 | 6.00 | - | - | - | - | - | - |
| 82 | CBA Negotiations | - | - | - | - | - | - | - | - | - |
| 83 | Districtwide Instruction | 5.95 | 10.45 | 6.45 | 6.00 | 9.00 | 5.00 | 8.84 | 17.00 | 8.16 |
| 84 | Curriculum/Assessment* | 5.90 | 2.00 | 5.50 | 5.50 | 7.40 | 9.50 | 12.50 | 12.50 | - |
| 85 | Director Assessment | 4.25 | 4.00 | - | - | - | - | - | - | - |
| 86 | Media Center | 3.00 | 3.00 | 2.00 | - | - | - | - | - | - |
| 87 | Nursing Services | 1.38 | 1.75 | 1.86 | 2.06 | 1.91 | 2.30 | 2.45 | 2.45 | - |
| 92 | Grants - Instruction | 7.53 | 7.22 | 7.27 | 9.46 | 10.06 | 11.88 | 12.99 | 12.99 | - |
| 96 | Unallocated | 7.49 | 5.98 | 14.55 | - | 1.13 | 3.25 | - | - | - |
| TOTALS | | 1,015.43 | 1,000.95 | 940.44 | 911.78 | 952.13 | 974.88 | 995.98 | 962.78 | (33.20) |

* Curriculum and Assessment combined in FY04

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

| | | | | | | | | | | | Budget | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | FY98 | FY99 | FY00 | FY01 | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 |
| Support Staff | | | | | | | | | | | | |
| C/O Administrators | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| Aides | 107.12 | 124.55 | 125.27 | 126.24 | 128.26 | 127.83 | 127.95 | 130.02 | 144.37 | 154.03 | 153.60 | 154.05 |
| Secretaries | 95.44 | 97.78 | 96.94 | 94.63 | 90.69 | 88.94 | 88.00 | 83.08 | 90.51 | 93.81 | 93.81 | 93.19 |
| Custodians | 99.77 | 99.29 | 100.29 | 103.61 | 103.10 | 102.73 | 88.75 | 85.51 | 85.32 | 84.07 | 81.07 | 84.25 |
| Food Service | 46.06 | 41.04 | 42.12 | 41.07 | 42.07 | 41.88 | 42.01 | 40.92 | 43.42 | 40.30 | 40.30 | 37.35 |
| Warehouse | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Data Processing | 4.00 | 5.00 | 6.00 | 8.00 | 10.75 | 12.75 | 12.75 | 12.75 | 12.75 | 12.75 | 12.75 | 12.75 |
| Other Support | 31.09 | 34.69 | 44.15 | 39.16 | 41.16 | 41.58 | 37.73 | 37.01 | 36.04 | 33.49 | 33.99 | 34.61 |
| Total Support Staff | 392.48 | 411.35 | 423.77 | 421.71 | 425.03 | 423.71 | 405.19 | 396.29 | 419.41 | 425.45 | 422.52 | 424.20 |
| Certificated Staff | | | | | | | | | | | | |
| C/O Administrators | 10.00 | 10.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 7.80 | 8.80 | 9.00 | 9.00 | 8.00 |
| Principals/Asst Principals | 35.00 | 35.00 | 35.00 | 34.00 | 34.00 | 34.00 | 34.35 | 38.65 | 39.15 | 39.00 | 38.40 | 37.40 |
| Classroom Teachers | 534.44 | 525.25 | 518.92 | 507.28 | 518.49 | 513.59 | 462.57 | 435.55 | 475.84 | 473.96 | 403.57 | 453.44 |
| Special Education Teachers | 131.31 | 131.41 | 130.83 | 134.47 | 133.58 | 139.02 | 141.27 | 137.50 | 139.75 | 137.25 | 159.25 | 138.81 |
| Other Certified Staff | 42.75 | 44.49 | 47.99 | 49.42 | 39.96 | 41.75 | 39.75 | 35.70 | 30.10 | 29.77 | 30.27 | 26.50 |
| Total Certificated Staff | 753.50 | 746.15 | 741.74 | 734.17 | 735.03 | 737.36 | 686.94 | 655.20 | 693.64 | 688.98 | 640.49 | 664.15 |
| Total Staff | 1,145.98 | 1,157.50 | 1,165.51 | 1,155.88 | 1,160.06 | 1,161.07 | 1,092.13 | 1,051.49 | 1,113.05 | 1,114.43 | 1,063.01 | 1,088.35 |

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2008 - 09 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 * | 142 | 38 | - | 180 | \$ - | \$ - | \$ - | \$ - |
| 31 Chapman | 81 | 17 | - | 98 | 6,480 | 1,649 | - | 8,129 |
| 80 Connections ** | 453 | 122 | 352 | 927 | - | - | - | - |
| 32 Cooper Landing | 7 | 3 | - | 10 | 658 | 327 | - | 985 |
| 68 Fireweed Academy Charter * | 90 | - | - | 90 | - | - | - | - |
| 66 Homer Flex | - | - | 36 | 36 | - | - | 4,608 | 4,608 |
| 06 Homer High | - | - | 424 | 424 | - | - | 48,760 | 48,760 |
| 13 Homer Middle | - | 172 | - | 172 | - | 16,684 | - | 16,684 |
| 35 Hope | 1 | 1 | 5 | 7 | 94 | 109 | 640 | 843 |
| 56 Kachemak Selo | 57 | 10 | 23 | 90 | 4,902 | 1,030 | 2,783 | 8,715 |
| 63 Kaleidoscope Charter* | 239 | - | - | 239 | - | - | - | - |
| 48 K-Beach Elementary | 437 | - | - | 437 | 34,960 | - | - | 34,960 |
| 67 Kenai Alternative | - | - | 96 | 96 | - | - | 11,616 | 11,616 |
| 07 Kenai Central | - | - | 526 | 526 | - | - | 60,490 | 60,490 |
| 11 Kenai Middle | 80 | 232 | - | 312 | 6,400 | 22,504 | - | 28,904 |
| 15 Kenai Youth Facility *** | - | - | 10 | 10 | - | - | 1,280 | 1,280 |
| 47 McNeil Canyon | 109 | - | - | 109 | 8,720 | - | - | 8,720 |
| 64 Montessori Charter * | 162 | - | - | 162 | - | - | - | - |
| 37 Moose Pass | 21 | 4 | - | 25 | 1,974 | 436 | - | 2,410 |
| 51 Mountain View | 374 | - | - | 374 | 29,920 | - | - | 29,920 |
| 34 Nanwalek | 35 | 9 | 23 | 67 | 3,395 | 1,044 | 3,151 | 7,590 |
| 10 Nikiski Middle/Sr High | - | 117 | 239 | 356 | - | 11,349 | 27,485 | 38,834 |
| 52 Nikiski North Star | 364 | - | - | 364 | 29,120 | - | - | 29,120 |
| 38 Nikolaevsk | 34 | 10 | 16 | 60 | 2,924 | 1,030 | 1,936 | 5,890 |
| 02 Ninilchik | 83 | 25 | 59 | 167 | 6,640 | 2,425 | 6,785 | 15,850 |
| 33 Paul Banks | 209 | - | - | 209 | 16,720 | - | - | 16,720 |
| 16 Peninsula Optional High | - | - | 38 | 38 | - | - | 4,370 | 4,370 |
| 40 Port Graham | 12 | 3 | 11 | 26 | 1,164 | 348 | 1,507 | 3,019 |
| 49 Razdolna | 33 | 6 | 10 | 49 | 3,102 | 654 | 1,280 | 5,036 |
| 46 Redoubt Elementary | 338 | - | - | 338 | 27,040 | - | - | 27,040 |
| 42 Seward Elementary | 256 | - | - | 256 | 20,480 | - | - | 20,480 |
| 08 Seward High | - | - | 194 | 194 | - | - | 22,310 | 22,310 |
| 14 Seward Middle | - | 88 | - | 88 | - | 8,536 | - | 8,536 |
| 05 Skyview High | - | - | 434 | 434 | - | - | 49,910 | 49,910 |
| 43 Soldotna Elementary | 221 | - | - | 221 | 17,680 | - | - | 17,680 |
| 09 Soldotna High | - | - | 536 | 536 | - | - | 61,640 | 61,640 |
| 12 Soldotna Middle | - | 437 | - | 437 | - | 42,389 | - | 42,389 |
| 04 Spring Creek *** | - | - | 55 | 55 | - | - | 6,655 | 6,655 |
| 44 Sterling Elementary | 160 | - | - | 160 | 12,800 | - | - | 12,800 |
| 03 Susan B. English | 31 | 8 | 18 | 57 | 3,007 | 928 | 2,466 | 6,401 |
| 01 Tebughna | 26 | 7 | 1 | 34 | 2,522 | 812 | 137 | 3,471 |
| 44 Tustumena | 142 | - | - | 142 | 11,360 | - | - | 11,360 |
| 53 Voznesenka | 54 | 24 | 38 | 116 | 4,320 | 2,328 | 4,370 | 11,018 |
| 50 West Homer | 235 | - | - | 235 | 18,800 | - | - | 18,800 |
| TOTAL | 4,486 | 1,333 | 3,144 | 8,963 | \$ 275,182 | \$ 114,582 | \$ 324,179 | \$ 713,943 |

* 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

2008 - 09 Custodial Supply Allocation

| | Building Square Footage | Number of Portables | Portable Square Footage | Total Square Footage | Auditorium Size | Multiplier | Supply Budget |
|-------------------------------|----------------------------|------------------------|----------------------------|-------------------------|--------------------|------------|-------------------|
| Aurora Borealis Charter * | - | - | - | - | | 0.09 | \$ - |
| Chapman | 25,348 | 2 | 1,920 | 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 * | - | 3 | 2,880 | - | | - | - |
| 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 | - | 2 | 1,920 | 1,920 | | - | - |
| 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 | 4 | 3,840 | 37,254 | | 0.09 | 3,353 |
| Peninsula Optional High ** | - | 2 | 1,920 | 1,920 | | 0.13 | 1,000 |
| 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 |
| 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>1,865,975</u> | <u>35</u> | <u>33,600</u> | <u>1,896,695</u> | | | <u>\$ 232,637</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.

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2008 - 09 Copy Allocation

| Loc # | Name | Projected Enrollment | 150 Copies Per Month | Copies Per Year | -4408 Object 0.0135 per copy Budget |
|-------|-------------------------------|----------------------|----------------------|-------------------|---|
| 65 | Aurora Borealis Charter * | 180 | - | - | - |
| 31 | Chapman | 98 | 14,700 | 176,400 | 2,381 |
| 80 | Connections | 927 | 139,050 | 1,668,600 | 22,526 |
| 32 | Cooper Landing | 10 | 1,500 | 18,000 | 243 |
| 68 | Fireweed Academy Charter * | 90 | - | - | - |
| 66 | Homer Flex ** | 36 | 5,400 | 64,800 | 875 |
| 06 | Homer High | 424 | 63,600 | 763,200 | 10,303 |
| 13 | Homer Middle | 172 | 25,800 | 309,600 | 4,180 |
| 35 | Hope | 7 | 1,050 | 12,600 | 170 |
| 56 | Kachemak Selo | 90 | 13,500 | 162,000 | 2,187 |
| 63 | Kaleidoscope Charter* | 239 | - | - | - |
| 48 | K-Beach | 437 | 65,550 | 786,600 | 10,619 |
| 67 | Kenai Alternative ** | 96 | 14,400 | 172,800 | 2,333 |
| 07 | Kenai Central | 526 | 78,900 | 946,800 | 12,782 |
| 11 | Kenai Middle | 312 | 46,800 | 561,600 | 7,582 |
| 15 | Kenai Youth Facility | 10 | 1,500 | 18,000 | 243 |
| 47 | McNeil Canyon | 109 | 16,350 | 196,200 | 2,649 |
| 37 | Moose Pass | 25 | 3,750 | 45,000 | 608 |
| 51 | Mountain View | 374 | 56,100 | 673,200 | 9,088 |
| 34 | Nanwalek | 67 | 10,050 | 120,600 | 1,628 |
| 10 | Nikiski Middle/Sr | 356 | 53,400 | 640,800 | 8,651 |
| 52 | Nikiski North Star | 364 | 54,600 | 655,200 | 8,845 |
| 38 | Nikolaevsk | 60 | 9,000 | 108,000 | 1,458 |
| 02 | Ninilchik | 167 | 25,050 | 300,600 | 4,058 |
| 33 | Paul Banks | 209 | 31,350 | 376,200 | 5,079 |
| 16 | Peninsula Optional High | 38 | 5,700 | 68,400 | 923 |
| 40 | Port Graham | 26 | 3,900 | 46,800 | 632 |
| 49 | Razdolna | 49 | 7,350 | 88,200 | 1,191 |
| 46 | Redoubt | 338 | 50,700 | 608,400 | 8,213 |
| 42 | Seward Elem | 256 | 38,400 | 460,800 | 6,221 |
| 08 | Seward High | 194 | 29,100 | 349,200 | 4,714 |
| 14 | Seward Middle | 88 | 13,200 | 158,400 | 2,138 |
| 05 | Skyview | 434 | 65,100 | 781,200 | 10,546 |
| 43 | Soldotna Elem | 221 | 33,150 | 397,800 | 5,370 |
| 09 | Soldotna High | 536 | 80,400 | 964,800 | 13,025 |
| 12 | Soldotna Middle | 437 | 65,550 | 786,600 | 10,619 |
| 64 | Soldotna Montessori Charter * | 162 | - | - | - |
| 04 | Spring Creek | 55 | 8,250 | 99,000 | 1,337 |
| 44 | Sterling | 160 | 24,000 | 288,000 | 3,888 |
| 03 | Susan B English | 57 | 8,550 | 102,600 | 1,385 |
| 01 | Tebughna | 34 | 5,100 | 61,200 | 826 |
| 45 | Tustumena | 142 | 21,300 | 255,600 | 3,451 |
| 53 | Voznesenka | 116 | 17,400 | 208,800 | 2,819 |
| 50 | West Homer | 235 | 35,250 | 423,000 | 5,711 |
| Total | | <u>8,963</u> | <u>1,243,800</u> | <u>14,925,600</u> | <u>201,497</u> |

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

** Homer Flex and Kenai Alternative enrollment projected with board approved number.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2008-09 Budget Capital Spending and Major 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 FY09 budget includes funding for the following projects: \$100,000 Auditorium seating at Seward High School; \$100,000 Area-wide HVAC upgrades, \$80,000 Area-wide ADA Compliance changes, \$200,000 paving and concrete replacement/upgrade; \$70,000 Area-wide playground upgrade; \$100,000 Area-wide electrical and lighting upgrades; \$100,000 Area-wide for portable classrooms; \$200,000 for bleacher replacement at Homer Middle and Soldotna high school; \$100,000 Area-wide for doors and entries due to age and energy cost; \$100,000 Area-wide for elevator upgrades; \$100,000 Area-wide flooring 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

4130 **GIFTED/TALENTED INSTRUCTION**

Activities dealing with the teaching of pupils who exhibit outstanding intellect, ability or creative talent. Classified under this function would be salaries of gifted talented teachers, teacher aides, substitute employees, employee benefits, teaching supplies, textbooks, classroom equipment, equipment repair, and travel between schools and/or other location for gifted/talented instructional purposes. Objects of expense for testing of gifted/talented and inservice teacher training are classified here.

4140 **ALTERNATIVE INSTRUCTION**

Activities dealing directly with the teaching of pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil at another physical location when the student does not attend a designated school on a regular basis. Classified under this function would be salaries for teachers, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel to visit correspondence pupils, the cost of courses and postage.

4160 **VOCATIONAL EDUCATION INSTRUCTION**

Activities dealing with costs of instruction including curricular support of State approved vocational education classes. Classified under this function would be salaries of vocational education classroom teachers, substitutes and teacher aides, employee benefits, teaching supplies, textbooks, instructional equipment, equipment repair costs, and travel between schools and/or other locations for vocational instructional purposes.

4200 **SPECIAL EDUCATION INSTRUCTION**

Activities dealing with the teaching of handicapped pupils in the classroom or other facility. Under this function would be classified those costs of instruction of the child who deviates from the average or normal child in mental, physical or social characteristics to such an extent that s/he requires a modification of school practices or special education services in order to develop to his/her maximum capacity. Classified under this function are salaries for teacher, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for special education teacher's staff development are classified under this function. General instructional inservice involving special education teachers are not classified under this function (Districtwide Inservice). (Note: costs for special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services are recorded in Function 4220.)

4220 **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

Includes all special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an IEP. The special education director/coordinator is classified under this function. Classified under this function are salaries for teachers, specialists, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment used in the classroom, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for staff development are classified under this function. General instructional inservice is not classified under this function (Districtwide Inservice).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils in the formulation of realistic goals. Classified under this function are salaries for counselors, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location. Specific inservice teacher training, conferences or workshops for counseling staff development, is classified under this function. General instructional inservice involving counselors are not classified under this function.

4330 HEALTH SERVICES

Activities which pertain to physical and mental health pupil services which are not direct instruction. Classified under this function are salaries for nurses, substitute employees, employee benefits, nursing supplies, equipment, equipment repair, and travel between schools and/or other location. Specific nurses training, conferences or workshops for nursing staff development are classified under this function. General inservice costs involving nurses are not classified under this function.

4350 SUPPORT SERVICES - INSTRUCTION

Activities which assist instructional staff with the content and process of providing learning experience for students. This includes the cost of non-teaching directors and/or coordinators of instructional programs, librarians and library aides. Classified under this function are salaries for administrators, support staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

4352 LIBRARY SERVICE

Pertains to the cost of organizing and maintaining libraries. Classified under this function would be salaries of librarians, library aides, substitute employees, employee benefits, supplies, books, equipment, equipment repair, and travel between schools and/or other location.

4354 INSERVICE

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

4400 SCHOOL ADMINISTRATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4450 SCHOOL ADMINISTRATION SUPPORT

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

45xx DISTRICT ADMINISTRATION

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

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

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

4600 OPERATION AND MAINTENANCE OF PLANT

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

4700 PUPIL ACTIVITY

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

4760 PUPIL TRANSPORTATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4780 **COMMUNITY SERVICES**

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

4790 **FOOD SERVICES**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

| <u>CODE STRUCTURE:</u> | <u>Fund</u> xxx | <u>Location</u> xx | <u>Function</u> xxxx | <u>Program</u> xxxx | <u>Object</u> xxxx |
|-------------------------------|------------------------------------|------------------------------|--------------------------------------|-------------------------------|------------------------------|
| 3110 | Superintendent | 3293 | Long Term Sub - Support | 4350 | In-Kind Utilities |
| 3120 | Asst. Supt - TRS | 3294 | Temporary Salaries-Support | 4360 | Electricity |
| 3130 | Principal/Asst. Principal | 3295 | Overtime- Support | 4380 | Fuel for Heating |
| 3140 | Director/Coordinator - TRS | 3296 | Substitute-Certified w/o certificate | 4401 | Freight Costs |
| 3150 | Teachers | 3297 | Officials | 4402 | Purchased Services |
| 3161 | Extra-Duty Compensation | 3300 | Leave - Support | 4408 | Purchased Services - Copier |
| 3162 | Emolument | 3511 | Health Care Costs | 4409 | Purchased Services - Riso |
| 3171 | Substitute-Certified w/certificate | 3512 | Life Insurance | 4410 | Rentals |
| 3172 | Tem-Certified w/Certificate | 3520 | Unemployment Insurance | 4430 | Equip. Repair & Maintenance |
| 3173 | Long Term Sub - Certified | 3541 | Medicare-Certified | 4501 | Supplies |
| 3180 | Specialists - Certified | 3542 | FICA Contribution | 4502 | Discretionary Material |
| 3190 | Leave - Certified | 3550 | Teachers Retirement - TRS | 4580 | Gas & Oil |
| 3211 | Asst. Supt - Classified | 3560 | Support Retirement - PERS | 4590 | Food |
| 3212 | Director/Coordinator - Classified | 4100 | Profess/Tech Services | 4600 | Milk |
| 3220 | Specialists - Nurse | 4140 | Profess/Tech- Legal | 4850 | Stipends |
| 3230 | Tutors/Aides | 4150 | Profess/Tech- Medical | 4901 | Other Expenses |
| 3240 | Support Staff | 4200 | Travel | 4903 | Professional Dues |
| 3250 | Custodians | 4250 | Student/Co-Curricular Travel | 4904 | Physical Exam Reimbursement |
| 3260 | Food Service Staff | 4310 | Water & Sewage | 4950 | Indirect Costs |
| 3271 | Bus Drivers | 4320 | Garbage | 5101 | Equipment-General |
| 3272 | Bus Drivers Activity, Co-Curr. | 4331 | Postage | 5102 | Equipment-Technology |
| 3291 | Substitute-Support | 4332 | Telephone | | |
| 3292 | Extra-Duty Compensation-Support | | | | |

OBJECT CODES AND DESCRIPTIONS

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

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

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

3120 ASSISTANT SUPERINTENDENT - Certified

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

3130 PRINCIPAL/ASSISTANT PRINCIPAL

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3140 DIRECTOR/COORDINATOR - Certified

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

3150 TEACHER

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

3161 EXTRA DUTY COMPENSATION - Certified

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

3162 EMOLUMENT

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

3171 SUBSTITUTES - Certified with Certificate

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

3172 TEMPORARY - Certified w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certified

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certified

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

3190 LEAVE – Certified

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

3211 ADMINISTRATOR – Classified

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

3212 DIRECTOR/COORDINATOR - Classified

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3220 SPECIALISTS - NURSES

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

3230 AIDES/TUTORS

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

3240 SUPPORT STAFF

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

3250 MAINTENANCE/CUSTODIAL

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

3260 FOOD SERVICE STAFF

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

3272 BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR

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

3291 SUBSTITUTES - SUPPORT STAFF

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

3292 EXTRA DUTY COMPENSATION - Support

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

3293 LONG TERM SUB – Support

Substitutes for classified employees on long-term leave.

3294 TEMPORARY SALARIES - SUPPORT

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

3295 OVERTIME - SUPPORT

Overtime for support staff is recorded in this account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

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

3300 LEAVE – Support

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

35xx BENEFITS

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

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

| | | <u>FY08</u> | <u>FY08</u> |
|-------------|---|--------------------|--------------------|
| 3511 | Health Care Costs | \$9,780/employee | \$11,100/employee |
| | <u>CERTIFIED</u> | <u>FY08</u> | <u>FY09</u> |
| 3512 | Life Insurance including Spouse Insurance | .30 % | .30 % |
| 3520 | Unemployment Insurance | .30 % | .30 % |
| 3541 | Medicaid (certified) | 1.45 % | 1.45 % |
| 3550 | Teachers Retirement System (TRS) | <u>12.56 %</u> | <u>12.56 %</u> |
| | | 14.61 % | 14.61 % |

SUPPORT STAFF

| | | | |
|-------------|---|----------------|----------------|
| 3512 | Life Insurance including Spouse Insurance | .30 % | .30 % |
| 3520 | Unemployment Insurance | .30 % | .30 % |
| 3542 | Social Security | 7.65 % | 7.65 % |
| 3560 | Public Employees Retirement (PERS) | <u>22.00 %</u> | <u>22.00 %</u> |
| | | 30.25 % | 30.25 % |

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

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|----------------------------|---|
| Accounting System | The total methods and records established to identify, assemble, analyze, record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components. |
| Account Number | A system of numbering or otherwise designating accounts, in such a manner that the symbol used reveals certain information. |
| Accrual Basis | The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity. |
| Activity | A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible. |
| ADM | Average Daily Membership – the aggregate days of membership of pupils divided by the actual number of days in session for the counting period for which a determination is being made. AS14.17.250 |
| Adopted Budget | Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations. |
| Annual Budget | A budget development and enacted to apply to a single fiscal year. |
| Appropriation | The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended. |
| ASBO | Association of School Business Officials International |
| Assessed Value | The value placed on property for tax purposes and used as a basis for division of the tax burden. |
| Audit | A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties. |
| Balanced Budget | A budget in which planned funds available equal planned expenditures. |
| Basis Of Accounting | A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method. |
| Benefits | Contributions to Employee Retirement Systems, Healthcare, and Life Insurance. |
| Budget | A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body. |

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| Budgetary Control | The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues. |
| Budget Document | The official written statement prepared by the School District's administrative staff to present a comprehensive financial program to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary. |
| Budget Process | The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget. |
| CAFR | Comprehensive Annual Financial Report |
| Capital Improvements | A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project. |
| Capital Outlay | Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays. |
| Career Development | These are expenses related to negotiated agreements with employee groups. |
| Categorical Aid | Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding) |
| Component Unit | A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP. |
| Comprehensive Annual Financial Report | The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections. |
| Discretionary Material | Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement. |
| Emolument | Stipends for certificated employees for services outside the instructional day. |
| Employee Benefits | Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance. |
| Encumbrances | Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed. |
| Exemption | Removal of property from the tax base. |
| Expenditure | Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues. |
| Extra-Duty Compensation | Contract addenda for co-curricular activity coaches or club sponsors. |

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| Fiscal Year | The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30. |
| Foundation Level | A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula. |
| Full Time Equivalency (FTE) | The number of employees divided by the number of hours that would be considered a full-time assignment. |
| Function | A group of related activities aimed at accomplishing a major service for which a government is responsible. |
| Fund | A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations. |
| Fund Balance | The difference between fund assets and fund liabilities of governmental and similar trust funds. |
| GFOA | Government Finance Officers Association |
| General Fund | A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues. |
| Generally Accepted Accounting Principles (GAAP) | Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. |
| Governmental Fund Types | Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects. |
| Grants | Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments. |
| Interfund Transfers | Transfers of money from one fund to another without a requirement for repayment. |
| KPAA | Kenai Peninsula Administrators Association |
| KPBSD | Kenai Peninsula Borough School District |
| KPEA | Kenai Peninsula Education Association |
| KPESA | Kenai Peninsula Education Support Employees |
| LOG | Learning Opportunity Grant – categorical funds awarded FY02 by Alaska Legislature. |
| Maintenance Contracts | Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc. |

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| Measurement Focus | The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses). |
| Mill | A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value. |
| Millage Rate | The tax rate in property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax. |
| Modified Accrual Basis of Accounting | A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. |
| Operating Budget | Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government. |
| Operating Transfers | All interfund transfers other than residual equity transfers. |
| Ordinance | A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances. |
| Other Expenses | A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues. |
| Oversight Responsibility | The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters |
| Performance Measures | Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity. |
| Purchased Services | Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges |
| Rentals | Expenditures for the lease or rental of land, buildings, and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, oxygen, acetylene, etc. cylinder rental, lease-purchase arrangements and similar rental agreements. |

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| School District Administration | A portion of the overall Borough budget is under the control of the KPB School District. The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations. |
| Revenue | Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue. |
| RIP | Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System. |
| Single Audit | An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies. |
| Special Revenue Fund | A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes. |
| Specialists | Librarians, counselors, psychologists, speech therapists and occupational/physical therapists. |
| Support Staff | Secretaries, accountants, bookkeepers, clerks, data processing personnel, theater technicians, custodians, warehouse and purchasing staff. |
| Teachers | Certificated staff members (not including administrators and specialists). |

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 mid November and won't return until mid January , more than two months later – and from early May through early August , 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? It is the only such fund that pays dividends to state residents – over 600,000 residents apply for and receive the dividend annually.
- ❖ contains the nation's largest school district? The North Slope Borough School District covers more than 88,000 square miles

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