

Kenai Peninsula Borough

2003-2004 Proposed Budget

Dale Bagley

Mayor

May 6, 2003

Budget Calendar

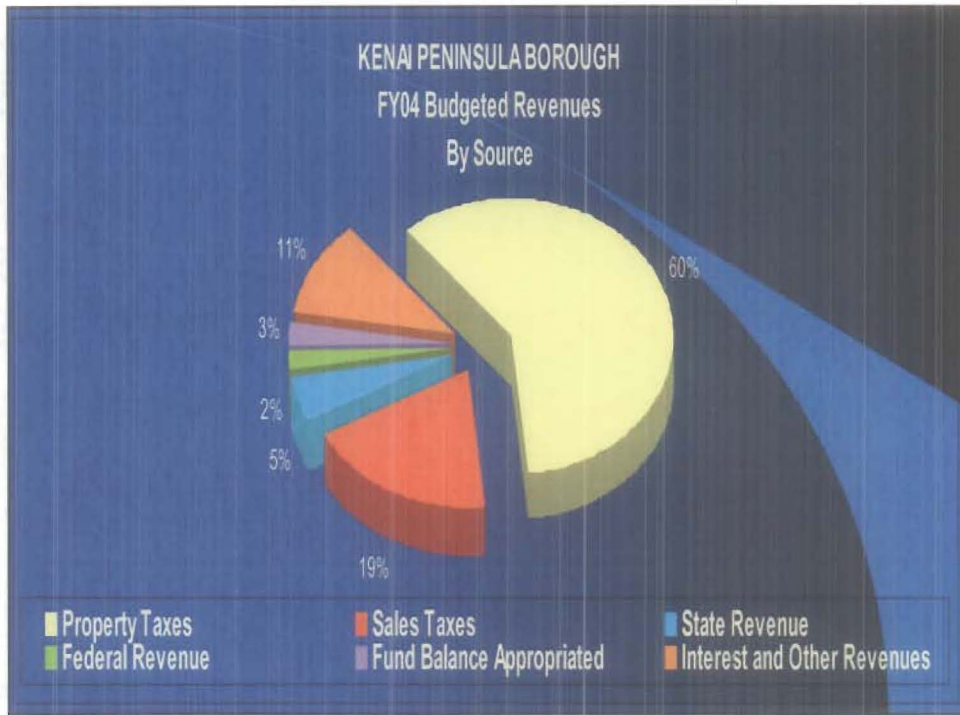
- **School District Budget Presented to Assembly**
 - May 6, 2003
- **Resolution 2003-049 Approving School Budget**
 - Approved by Assembly on May 6 or 20, 2003
- **Borough Budget Presented to Assembly**
 - May 6, 2003
- **Ordinance 2003-19 Appropriating Funds for FY04**
 - Introduction May 6, 2003
 - Public Hearing May 20 and June 3, 2003
 - Assembly Action June 3, 2003
- **Assembly Budget Work Sessions**
 - May 20 and June 2 and 3, 2003
- **Resolution Setting Tax Rates**
 - Introduction and Action June 3, 2003

Budget Goals

- Highest Affordable Level of Local Educational Funding
- High Quality Maintenance Program
- Support for Service Area Needs
- Sufficient Resources for Borough Departments
- Continued Reduction in Budget vs. Actual Variance
- Stable Tax Policy
- Maintain Borough's Strong Financial Condition

FY04 Budget Challenges / Highlights

- Increased Employee Health Benefit and PERS Costs
- RM R/E Applied to Mitigate Cost Increase
- Local Educational Funding
 - Operational Funding at Cap
 - Borough Contribution to Facility Maintenance Costs
 - Borough Funding of Joint ERP Project (FY04 & FY05)
 - Seward Middle School Bonds
- Phase I Development of Central Peninsula Landfill
- CPHSA Operational Support Increased (0.1 mills)
- Implement CAMA/Tax Billing and Collection System



Changes in Revenues

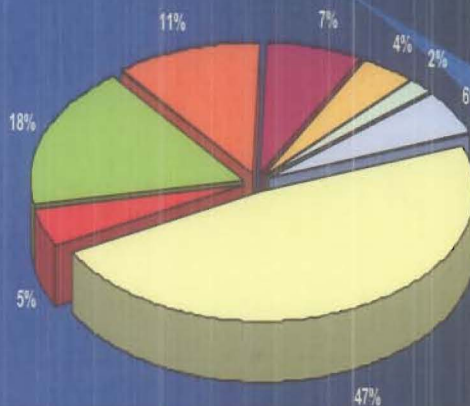
<u>SOURCE:</u>	<u>Budgeted FY03</u>	<u>Proposed FY04</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Property Taxes	\$ 43,092,500	\$ 46,870,372	\$3,777,872	8.8%
Sales Tax	14,050,617	14,989,315	938,698	6.7%
Federal	1,568,500	1,568,500	0	0%
State	3,992,448	4,181,943	189,495	4.8%
Other	12,172,064	9,028,048	(3,144,016)	(25.8)%
Fund Balance Appropriated	<u>2,449,143</u>	<u>2,256,224</u>	<u>(192,919)</u>	<u>(7.9)%</u>
TOTAL	<u>\$ 77,325,272</u>	<u>\$ 78,894,402</u>	<u>\$ 1,569,130</u>	<u>2.0%</u>

Significant Increases/Decreases

- **Property Taxes**
 - Increased Real Property Taxable Value +7.7%
 - Increased Real Property Tax Collections (98% to 100%)
 - Level Tax Rate (6.5 mills)
- **Sales Tax**
 - Continuation of Historical Trend Plus Catch Up +6.7%
 - Level Tax Rate (2%)
- **Federal (No Change)**
- **State**
 - Decrease in Operational Funding (30% and 25%)
 - Decreased Debt Reimbursement Rate (10%)
 - New Reimbursable Debt Issue (Seward Middle)
- **Other**
 - Decreased Transfer from Hospital Operations for CIP

• CPGH	\$ (2,338,413)
• SPH	\$ (879,558)
• Interest Income	\$ (266,303)
• RM Charges	\$ 442,358

KENAI PENINSULA BOROUGH
FY04 Budgeted Expenditures
By Function



- | | | | |
|---------------|-----------------|--------------|-----------------|
| ■ Education | ■ Internal Serv | ■ Gen Govt | ■ Public Safety |
| ■ Solid Waste | ■ Hospitals | ■ Recreation | ■ Roads |

Changes in Expenditures

<u>FUNCTION</u>	<u>Original FY03</u>	<u>Proposed FY04</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Education	\$ 35,984,899	\$ 37,701,684	\$ 1,716,785	4.8%
General Government	12,836,811	13,791,330	954,519	7.4%
Public Safety	8,952,910	8,688,837	(264,073)	(3.0)%
Solid Waste	4,663,026	5,697,097	1,034,071	22.2%
Recreation	1,398,119	1,471,176	73,057	5.2%
Roads	4,154,028	4,375,546	221,518	5.3%
Internal Services	2,226,897	3,776,416	1,549,519	69.6%
Hospitals	<u>7,108,582</u>	<u>3,392,316</u>	<u>(3,716,266)</u>	<u>(52.3)%</u>
TOTAL	<u>\$ 77,325,272</u>	<u>\$ 78,894,402</u>	<u>\$ 1,569,130</u>	<u>2.0%</u>

Significant Increases/Decreases

- **Education**
 - Debt Service = \$ 1,174,768
 - RM Costs = \$ 340,656
 - Kenai Peninsula College = \$ 164,175
- **General Government**
 - Maintenance Costs = \$ 350,000
 - Arctic Winter Games = \$ 200,000
 - Health Insurance and PERS = \$ 400,000
- **Public Safety**
 - CES Capital Transfers = \$ (420,000)
- **Solid Waste**
 - Debt Service = \$ 855,000
- **Internal Services**
 - RM Costs = \$ 1,561,667
- **Hospitals**
 - CPGH Capital Improvements = \$(2,330,413)
 - CPGH Operational Support = \$ 287,000
 - SPH Capital Improvements = \$(1,521,481)

Proposed Tax Rate Changes

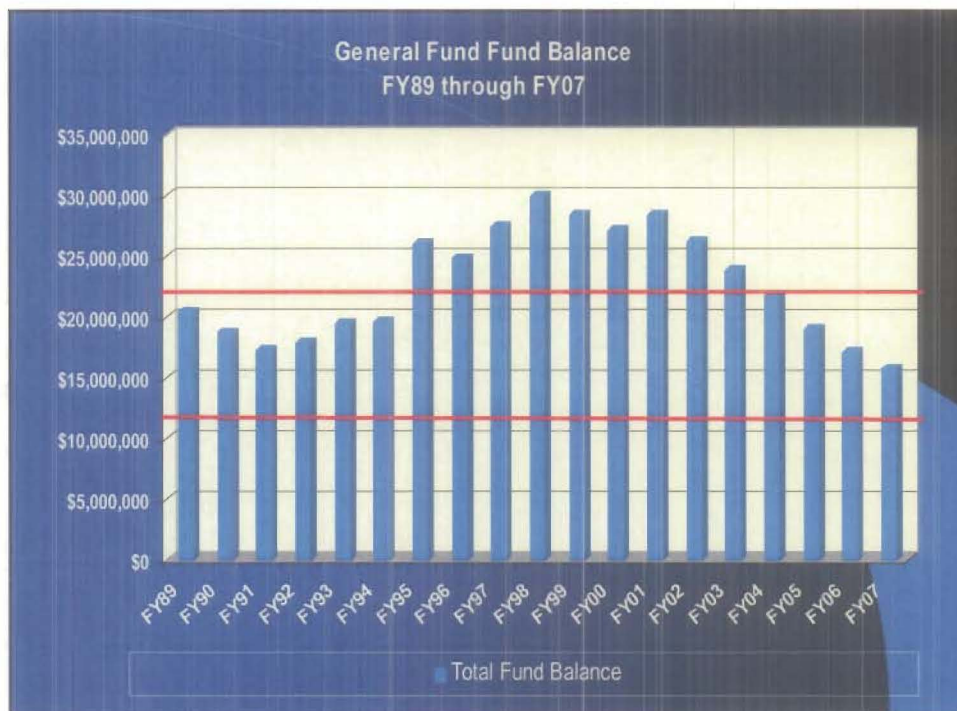
- **Service Areas**
 - Central Peninsula Hospital + 0.1 0.5

Fund Balance Policy

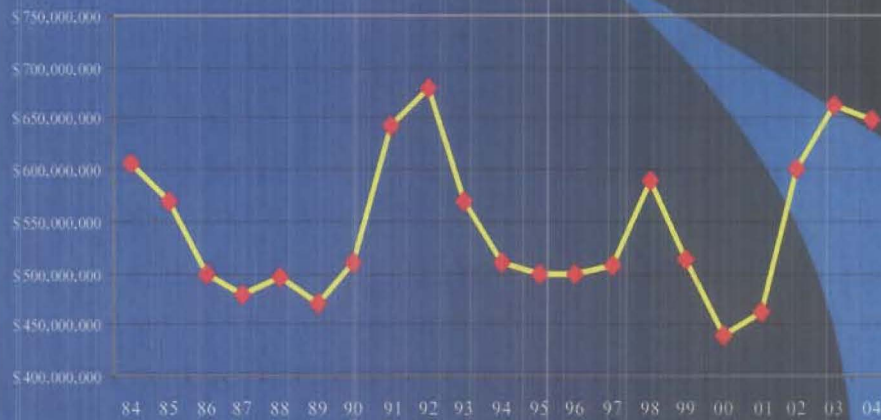
- **Assembly Adopted resolution 2001-45 on 4/17/2001**
- **Reserved**
 - Legally Restricted and/or Not Available for Appropriation (encumbrances, inventories, prepaids)
- **Designations**
 - Management Plans for Future Use
 - Working Capital
 - Operating Contingencies
 - Revenue Volatility
 - Future Capital Expansion
- **Range Approved Through Budget**
- **Five-Year Plan to Comply**

Proposed Operating Fund Balances

• General Fund	\$ 11,676,291	\$ 21,534,941
• Nikiski Fire SA	3,366,049	4,744,959
• Bear Creek Fire SA	79,854	114,370
• Anchor Point Fire SA	72,936	96,886
• CES	733,885	1,132,281
• KESA	158,996	211,194
• North Pen Recreation	1,475,291	2,200,354
• Road Maint SA	1,741,432	3,095,998
• Postsecondary Education	83,875	141,885
• Nikiski Seniors	255,703	350,862
• Insurance and Litigation	3,242,974	3,242,974

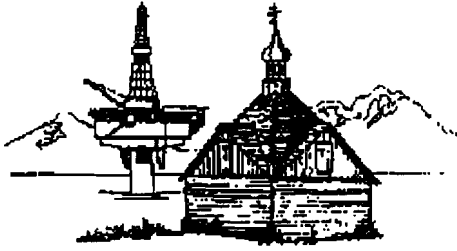


Kenai Peninsula Borough AS 43.56 Oil and Gas Property Values FY84 - FY04



Future Budget Issues

- Funding For Education
- Borough Tax Policy
- SOA Fiscal Policy
- Hospital Capital Renovations/Expansion
- Technology
- Management of Borough Assets



CITY OF KENAI

"Oil Capital of Alaska"

210 FIDALGO AVE., SUITE 200 KENAI, ALASKA 99611-7794

TELEPHONE: 907-283-7535

FAX: 907-283-3014

April 24, 2003

Senator Tom Wagoner
State Capitol, Room 427
Juneau, AK 99801

Subject: SB 136

Dear Senator Wagoner:

The critical issue in SB 136 is who is going to pay to support local government. Clearly and unequivocally, this bill allows a municipality to shift the burden from the homeowners to the business owners. The only justification for this type of shift occurs when there is a large amount of oil production property (AS 43.56) and the local mill rate is less than 20 mills. Since oil property is taxed at 20 mills regardless of the local tax rate, the oil companies are unconcerned about the local mill rate. In the Kenai Peninsula Borough, residents would see a benefit from the exemption and the owners of oil production property would still pay the same 20 mills. Agrium (the Borough's second largest taxpayer) on the other hand would see an increase in their tax if the Borough raised the mill rate to cover the loss in revenue from the exemption. If this increase doesn't come until next year or later the effect is still the same, business will eventually pay more. Even if no mill rate increase occurs, business still shoulders a larger share of the burden even though taxes in total are reduced.

The Kenai Peninsula Borough is in the enviable position of having more fund balance than their policy allows. They can reduce fund balance only by spending more than they take in, so either they have to spend more or reduce revenue. Mayor Bagley wants to reduce revenue, which can be done by lowering the mill rate or increasing residency exemptions. Politically, the choice is clear – give the majority of voters a tax reduction by increasing the residency exemption.

However, this is not good public policy for several reasons:

1. It furthers the notion that in this State we get government services for nothing. Someone else pays for it. In this case it will be the business owners.
2. It puts cities, particularly those that are having financial difficulties (and who isn't?), in a bind. If a borough adopts the exemption cities will come under intense political pressure to follow suit. This will come from homeowners and

developers who own residential property in the city. Again local businesses, which have no exemptions, will bear the bulk of the cost of the mill rate increase needed to cover the cost of the exemption.

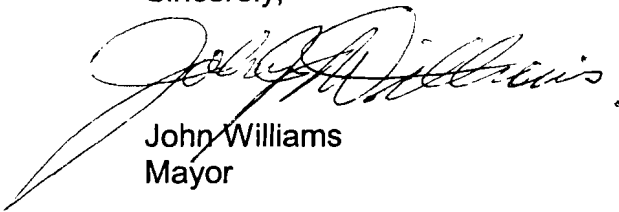
3. The State of Alaska's rural loan program is causing residential development to occur outside of cities due to the interest rate and other program advantages. On a \$130,000 house, the benefit is about \$1,200 per year. If a city does not adopt the increased residency exemption, it provides additional incentive to locate outside of the city. The Borough doesn't care; they get the same tax from a residence outside a city as in.

The City of Kenai is not the only municipality that is concerned about this exemption. The Alaska Government Finance Officers Association recently met in Homer and passed resolutions against several bills the legislature is considering, including SB 136. There was representation from all over the State, including four of the five Kenai Peninsula cities, Valdez, Fairbanks, Dillingham, Bethel, North Slope Borough and others. The vote was 24 – 2 with those two coming from employees of the Kenai Peninsula Borough.

As you know, currently none of the cities in this borough allow a residency exemption. City residents don't care about the exemption much because in Kenai the value of a \$10,000 exemption is \$35. However, when the value of the exemption rises to \$250 or more depending on the city mill rate, homeowners will be very interested in getting this exemption.

Tom, I have to wonder if you would have sponsored this bill if you knew then what you know now. I doubt it. It is too bad that all of this did not come out prior to introduction, but we are where we are and the City of Kenai has to oppose the bill – we simply cannot afford the lost revenue and you know that businesses in Kenai cannot bear the burden of paying for this.

Sincerely,



John Williams
Mayor

Sponsored by: Erchinger

**CITY OF SEWARD, ALASKA
RESOLUTION 2003-38**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD,
ALASKA, SEEKING ALTERNATIVE STATE FUNDING FOR THE
SHELLFISH HATCHERY TO REPLACE FUNDING FORMERLY PROVIDED
THROUGH THE ALASKA SCIENCE AND TECHNOLOGY FOUNDATION**

WHEREAS, the City of Seward has been a long-term supporter of mariculture research and the shellfish hatchery in Seward; and

WHEREAS, the City of Seward is in the process of finalizing an agreement to transfer ownership of the shellfish hatchery facility from the State of Alaska Department of Fish and Game to the City of Seward in order to continue promoting and supporting the shellfish hatchery; and

WHEREAS, the shellfish hatchery has relied heavily on support from the former Alaska Science and Technology Foundation, which is critical not only to fund operating costs, but also to leverage federal grants; and

WHEREAS, the City of Seward has worked hard to support Qutəkcaċ Native Tribe in operating the shellfish hatchery in order to develop commercially viable quantities of high-value shellfish seed for the mariculture industry which promotes development of Alaska's natural resources; and

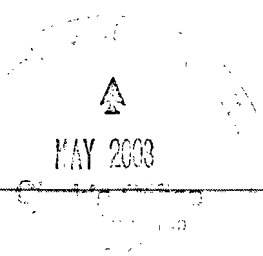
WHEREAS, the loss of State funding at a time when the shellfish hatchery is beginning to demonstrate its commercial viability will jeopardize the hatchery, result in the loss of local jobs, and threaten the livelihood of mariculture farmers dependent on spat from the hatchery for their shellfish farms.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The City of Seward hereby urges the State of Alaska to find alternative means of funding the continued operations and programs of the shellfish hatchery, as described in the original Alaska Science and Technology Foundation grant.

Section 2. This resolution shall take effect immediately.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 14th day of April, 2003.



Biggs, Sherry

From: Oberts, Ed
Sent: Monday, May 05, 2003 1:29 PM
To: Biggs, Sherry; Blankenship, Johni; Murphy, Linda
Subject: FW: tern lake

Routing from Borough Clerk's office to:	
Assembly members	<input checked="" type="checkbox"/>
Mayer	<input checked="" type="checkbox"/>
Finance	<input type="checkbox"/>
Assessing	<input type="checkbox"/>
Planning	<input checked="" type="checkbox"/>
Legal	<input type="checkbox"/>
Other	<input type="checkbox"/>

-----Original Message-----

From: jeanne follett [mailto:jfollett@ptialaska.net]
Sent: Monday, May 05, 2003 12:38 PM
To: eoberts@borough.kenai.ak.us
Subject: tern lake

April 21, 2003

Mike Kania, District Ranger

Seward Ranger District

Chugach National Forest

PO Box 390

Seward, AK 99664

Attn: Tern Lake Fish and Wildlife Viewing Area EA

Sir:

With regards to the above-mentioned project, please consider my comments that follow. Please understand that my opinions are based entirely on maintaining the scenic integrity and in allowing nothing to damage or stress the wildlife habitat of this incredibly beautiful area. They are further anchored in the belief that tourists do not come to appreciate Alaska for its concrete and asphalt and boardwalks, but for its untamed and natural beauty. Retaining this requires that man's intrusion be minimal.

WEST END PROPOSALS

Because it is already developed to some degree, and generally is hidden from view of the highway, I basically support most of your proposals for this end. I would like to offer the following comments:

1. Goldeneye Knob tower. Isn't this knob high enough already to provide an overlook? Is it really necessary to build a tower that will intrude visually onto the area?
2. A yurt? While I understand how video displays can enhance an area, I question whether a yurt design can be a compliment to the area. Perhaps a cabin more Alaskan in design would be better.
3. Bike trail. Absolutely, but only IF it is multiple use in nature. This is one of the few areas where ATV users can enjoy a cleared trail. In the past, it has been the snowmobile users who have "broken" trail and cleared back brush in the winter. Because it is an old roadbed, I feel strongly that it should be retained for multiple use. Its roadbed design makes it perfect for dog mushers and families to use, rather than appealing to expert riders.
4. Boardwalk. By nature and required design boardwalks are ugly. They create visual barricades. Not everyone who enjoys the scenery at Tern Lake is going to stop his car and walk the boardwalk. The majority will pass by in their vehicles. Boardwalks have the same result as fencing an area and charging admission, so that only those who stop, park and "buy a ticket", so to speak, are allowed to enjoy the view. Point in case: Seward

5/5/2003

trail at the East End comes far too close to that residential area, in my opinion. This proximity has the potential for diminishing a hiker's experience and violating the privacy of residents.

PROPOSAL

Realizing some careful West End development probably would not cause too much harm, I would like to propose that East End development be delayed until after the western and southern projects have been accomplished. Then, after a suitable period of time passes, during which the effects on wildlife have been studied and determined, the proposed East End development can be addressed again.

If west and south development does indeed impact the wildlife, perhaps the lake can still be saved by leaving the East End wild. If not, and encircling the lake causes the wildlife to flee, it may as well go back to being Mud Lake.

Respectfully submitted,

Jeanne Follett

Box 69

Moose Pass, Ak 99631

Blankenship, Johni

From: Oberts, Ed
Sent: Tuesday, May 06, 2003 8:36 AM
To: Essert, Sue Ellen; Blankenship, Johni
Subject: FW: Tern Lake

-----Original Message-----

From: Erin&Kevin Knotek [mailto:ejknotek@ptialaska.net]
Sent: Monday, May 05, 2003 4:28 PM
To: eoberts@borough.kenai.ak.us
Cc: Pete Sprague
Subject: Tern Lake

Dear Mr. Oberts:
Attached please find our letters we had written in regards to the Tern Lake Wildlife Viewing Proposal. After reading our comments, you will understand that we, as 20 year residents of Tern Lake, see both pro's and con's to this project. Yet, the bottom line is that encircling the lake with development will surely destroy what makes it the attraction it is.

Please download our comments and submit to the Assembly.

Sincerely,
Erin J. Knotek
Kevin J. Knotek
P.O. Box 83
Moose Pass, AK 99631

Blankenship, Johni

From: Oberts, Ed
Sent: Monday, May 05, 2003 1:29 PM
To: Biggs, Sherry; Blankenship, Johni; Murphy, Linda
Subject: FW: tern lake

-----Original Message-----

From: jeanne follett [mailto:jfollett@ptialaska.net]
Sent: Monday, May 05, 2003 12:38 PM
To: eoberts@borough.kenai.ak.us
Subject: tern lake

April 21, 2003

Mike Kania, District Ranger

Seward Ranger District

Chugach National Forest

PO Box 390

Seward, AK 99664

Attn: Tern Lake Fish and Wildlife Viewing Area EA

Sir:

With regards to the above-mentioned project, please consider my comments that follow. Please understand that my opinions are based entirely on maintaining the scenic integrity and in allowing nothing to damage or stress the wildlife habitat of this incredibly beautiful area. They are further anchored in the belief that tourists do not come to appreciate Alaska for its concrete and asphalt and boardwalks, but for its untamed and natural beauty. Retaining this requires that man's intrusion be minimal.

WEST END PROPOSALS

Because it is already developed to some degree, and generally is hidden from view of the highway, I basically support most of your proposals for this end. I would like to offer the following comments:

1. Goldeneye Knob tower. Isn't this knob high enough already to provide an overlook? Is it really necessary to build a tower that will intrude visually onto the area?
2. A yurt? While I understand how video displays can enhance an area, I question whether a yurt design can be a compliment to the area. Perhaps a cabin more Alaskan in design would be better.
3. Bike trail. Absolutely, but only IF it is multiple use in nature. This is one of the few areas where ATV users can enjoy a cleared trail. In the past, it has been the snowmobile users who have "broken" trail and cleared back brush in the winter. Because it is an old roadbed, I feel strongly that it should be retained for multiple use. Its roadbed design makes it perfect for dog mushers and families to use, rather than appealing to expert riders.
4. Boardwalk. By nature and required design boardwalks are ugly. They create visual barricades. Not everyone who enjoys the scenery at Tern Lake is going to stop his car and walk the boardwalk. The majority will pass by in their vehicles. Boardwalks have the same result as fencing an area and charging admission, so that only those who stop, park and "buy a ticket", so to speak, are allowed to enjoy the view.

5/6/2003

Point in case: Seward Lagoon, which used to be a scenic area filled with waterfowl and enjoyed by all passers-by, is now all but invisible from the highway and as a result few people stop anymore.

Boardwalks have proven in the past to drive waterfowl away from an area by bringing people too close. Point in case: Potter Marsh, where the waterfowl for the most part have fled to the central and eastern part of the marsh, away from the boardwalk.

Boardwalks are far too expensive for their return. Point in case: The boardwalk at the lily pond at Mile 14 plus. This is the ultimate Boardwalk Boondoggle. Tens of thousands of dollars later, no one ever uses it, and its construction has marred a once scenic pond.

If boardwalks can legally be built without guard rails (handrails), that would be another matter. It is the 42-inch high rails that are anathema to maintaining the scenic integrity of an area.

Page 2.

J. Follett

EAST END PROPOSALS

At this time I am adamantly opposed to any development of the East End of Tern Lake, for the following reasons:

1. Scenic Beauty. Descending the Seward-Sterling junction from the north, one's first glimpse of Tern Lake in all its wild and scenic splendor can be breathtaking. Any East End development will mar the landscape and be highly visible.
2. Boardwalks. My previous comments regarding boardwalks are reiterated. Any boardwalk in this area would be doubly ugly, as it would be visible from a larger portion of the lakeside.
3. Wildlife Habitat. The East End of Tern Lake is well known locally as bear and moose habitat—bears feeding on spawning salmon in the headwaters of the lake, and moose calving and rearing their young. I really have to question the wisdom of building a trail to funnel unsuspecting humans into such a potentially dangerous environment.

Adding East End development to the already developed West End and proposed southern development would have the effect of encircling the lake with human encroachment. I strongly fear that this will mean "loving it to death" and will cause the wildlife to flee. We who live in this area have seen the slow but steady decline in the number of terns at the lake. Building boardwalks and trails that bring people even closer to nesting terns will result in two things happening: a.) terns will attack humans that are too close, as happened to your own biologists who were doing preliminary studies for this project, and, b.) terns will find another place to nest. In the years since the present viewing platform was built, I have seen an increase in the number of terns nesting farther up the valley and away from the lake.

4. Residential area. Please keep in mind that a growing residential area borders your boundary. The proposed

trail at the East End comes far too close to that residential area, in my opinion. This proximity has the potential for diminishing a hiker's experience and violating the privacy of residents.

PROPOSAL

Realizing some careful West End development probably would not cause too much harm, I would like to propose that East End development be delayed until after the western and southern projects have been accomplished. Then, after a suitable period of time passes, during which the effects on wildlife have been studied and determined, the proposed East End development can be addressed again.

If west and south development does indeed impact the wildlife, perhaps the lake can still be saved by leaving the East End wild. If not, and encircling the lake causes the wildlife to flee, it may as well go back to being Mud Lake.

Respectfully submitted,

Jeanne Follett

Box 69

Moose Pass, Ak 99631

Blankenship, Johni

From: Oberts, Ed
Sent: Monday, May 05, 2003 1:29 PM
To: Biggs, Sherry; Blankenship, Johni; Murphy, Linda
Subject: FW: resolution 2003-056

For assembly packet.

Ed Oberts

-----Original Message-----

From: jeanne follett [mailto:jfollett@ptialaska.net]
Sent: Monday, May 05, 2003 12:35 PM
To: eoberts@borough.kenai.ak.us
Subject: resolution 2003-056

May 5, 2003

TO: Pete Sprague, Assembly President

Members, Kenai Peninsula Borough Assembly

Dale Bagley, Borough Mayor

SUBJECT: Resolution 2003-056, Supporting the Chugach National Forest Seward Ranger District Recreational Development Plan

Sirs:

I am in receipt of the proposed resolution 2003-056 and understand that its primary purpose is to assist the Forest Service obtain funding for a number of worthwhile proposed projects.

I am, however, concerned that this Recreational Development Plan includes the proposed Tern Lake Wildlife Viewing project in all its concrete, asphalt and boardwalk glory. I feel that this is an ill-conceived project that needs to be scaled back severely so as not to ruin the incredible wildlife viewing opportunities available there.

I am enclosing a copy of my comments to the Forest Service regarding this proposal so that you can better appreciate our concerns.

I would like to ask the assembly to please reconsider the proposed Resolution. Is it possible to add a paragraph requesting that the Forest Service use the utmost caution in any undertakings at Tern Lake? Should there be a separate resolution addressing this?

Thank you for your consideration of this matter.

Very truly yours,

Jeanne Follett

5/6/2003

Mile 36 Seward Hwy.

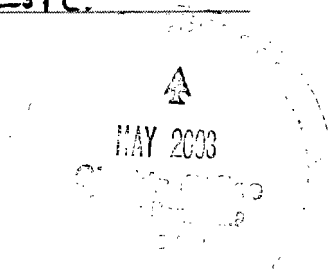
Moose Pass, AK 99631

(907)288-3184

Biggs, Sherry

AGENDA ITEM 0.2.h

From: Oberts, Ed
Sent: Monday, May 05, 2003 1:29 PM
To: Biggs, Sherry; Blankenship, Johni; Murphy, Linda
Subject: FW: resolution 2003-056



For assembly packet.

Ed Oberts

-----Original Message-----

From: jeanne follett [mailto:jfollett@ptialaska.net]
Sent: Monday, May 05, 2003 12:35 PM
To: eoberts@borough.kenai.ak.us
Subject: resolution 2003-056

2003-05-05 12:35 PM

Routed from Borough Clerk's office to:	
Assembly members	<input checked="" type="checkbox"/>
Mayor	<input checked="" type="checkbox"/>
Finance	<input type="checkbox"/>
Assessing	<input type="checkbox"/>
Planning	<input checked="" type="checkbox"/>
Equal	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>

May 5, 2003

TO: Pete Sprague, Assembly President

Members, Kenai Peninsula Borough Assembly

Dale Bagley, Borough Mayor

SUBJECT: Resolution 2003-056, Supporting the Chugach National Forest Seward Ranger District Recreational Development Plan

Sirs:

I am in receipt of the proposed resolution 2003-056 and understand that its primary purpose is to assist the Forest Service obtain funding for a number of worthwhile proposed projects.

I am, however, concerned that this Recreational Development Plan includes the proposed Tern Lake Wildlife Viewing project in all its concrete, asphalt and boardwalk glory. I feel that this is an ill-conceived project that needs to be scaled back severely so as not to ruin the incredible wildlife viewing opportunities available there.

I am enclosing a copy of my comments to the Forest Service regarding this proposal so that you can better appreciate our concerns.

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Thank you for your consideration of this matter.

Very truly yours,

Jeanne Follett
Mile 36 Seward Hwy.

Moose Pass, AK 99631

(907)288-3184

Kenai Peninsula Borough

Alaska

Proclamation

Recreational boating is fun and enjoyable, and we are fortunate that we have sufficient resources to accommodate the wide variety of pleasure boating demands. However, our waterways can become crowded at times and be a place of chaos and confusion. While being a marvelous source of recreation, boating, to the unprepared, can be a risky sport. Not knowing or obeying the Navigation Rules or the nautical "Rules of the Road," drinking alcohol or taking drugs while operating a boat, or choosing not to wear your life jacket when doing so is clearly the smart thing to do, are all examples of human error or a lack of proper judgment. One particular behavior that can reduce the number of boaters who lose their lives by drowning each year by approximately 80% is the wearing of a life jacket. It is a simple task that has the potential to reduce terrible loss in lives. Knowledge and skills are important in reducing human error and improving judgment. If people are aware of the risk, they are likely to take the precautionary measures to protect themselves and their friends and family. That is why we must continue to spread the messages of boating safety not only during National Safe Boating Week but also throughout the entire year.

WHEREAS, on average, 700 people die each year in boating-related accidents in the U.S.; nearly 70% of these are fatalities caused by drowning; and

WHEREAS, the vast majority of these accidents are caused by human error or poor judgment and not by the boat, equipment, or environmental factors; and

WHEREAS, a significant number of boaters who lose their lives by drowning each year would be alive today had they worn their life jackets; and

WHEREAS, modern life jackets are more comfortable, more attractive, and more wearable than styles of years past and deserve a fresh look by today's boating public.

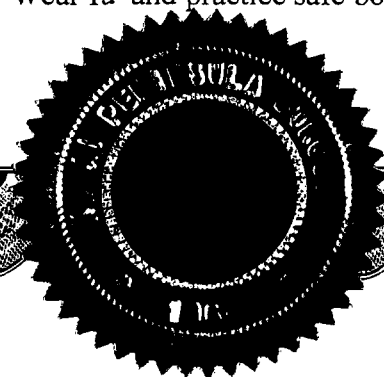
NOW THEREFORE, I, Dale L. Bagley, Mayor of the Kenai Peninsula Borough, do hereby proclaim May 17 – 23, 2003, as:

National Safe Boating Week

on the Kenai Peninsula and urge all those who boat to "Boat Smart. Boat Safe. Wear It" and practice safe boating habits.

Dale L. Bagley

Dale L. Bagley
Kenai Peninsula Borough Mayor



*Kenai Peninsula Borough
Alaska*

Proclamation

WHEREAS, Motorcycles are energy efficient vehicles that conserve fuel; and motorcycles are increasingly used as a mode of transportation for commuting, touring, and recreation in the United States; and

WHEREAS, It is necessary to promote the proper and safe operation of motorcycles, due to the increased number of motorcycles on the roadways. Motorcyclists everywhere face a constant threat to personal safety caused, in part, by lack of alertness on the part of the driving public; and

WHEREAS, local chapters of Alaska Bikers Advocating Training & Education (A.B.A.T.E.), Gold Wing Road Rider Association (GWRRA), Harley Owners Group (HOG), and Women on Wheels® (WOW) are nonprofit organizations of motorcycle riders and nonriders dedicated to preserving freedom of the road and their lifestyle; and

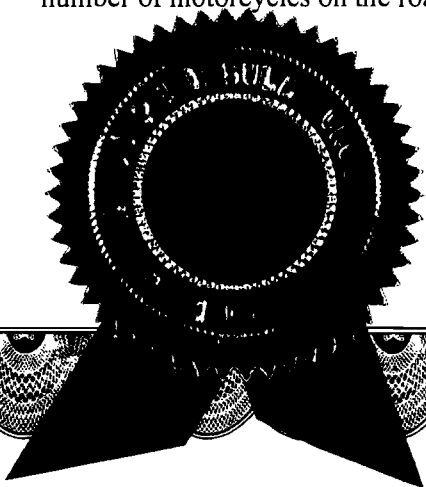
WHEREAS, the aforementioned groups' goals are aimed at educating experienced and novice riders on the rules of the road; how to adopt safe, defensive and practical riding habits, and to promote and provide "Motorcycle Safety Foundation" rider courses; and

WHEREAS, A.B.A.T.E., GWRRA, HOG, and WOW® promotes the safety, welfare and good public image of motorcyclists and attempts to generate the publicity required to ensure automobile drivers are aware of motorcycles at all times.

NOW THEREFORE, I, Dale Bagley, Mayor of the Kenai Peninsula Borough, do hereby proclaim the month of May 2003, as:

MOTORCYCLE AWARENESS MONTH

on the Kenai Peninsula, and urge all residents to drive safely, exercise extreme caution to reduce accidents and casualties this summer, and to remain sensitive to the increasing number of motorcycles on the roads.



Dale L. Bagley
Dale L. Bagley
Kenai Peninsula Borough Mayor

Agenda Item N. 1. a.

To: Members of the Kenai Peninsula Borough Assembly
From: Helen Hill, Homer, AK and Patricia Linville, Seward, AK
Re: Support of Resolution 2003-043
Date: May 6, 2003

We are writing in support of Resolution 2003-043, "A Resolution to Establish Kenai Peninsula Borough Policy with Respect to Federal Anti-Terrorism Acts, Legislation, and Orders." Although we are the library directors of the Homer Public Library and the Seward Public Library, we are writing to you as professional librarians, not as employees of the City of Homer or the City of Seward.

Alaska State Law protects the confidentiality of library records (AS 40.25.140) in order to insure the privacy rights of library users. The majority of states have similar laws pertaining to patron confidentiality at the library. Library records have always been obtainable through a court order; however, the USA Patriot Act, passed on 10/21/2001, lowers the standard of proof necessary to obtain a court order in an investigation and can be used to obtain records of any individual. This Act covers all records from any entity, including libraries.

Libraries and bookstores are specifically mentioned in Sec. 215 of the Act, and are subject to its provisions. The Act amends at least 15 federal statutes, including the laws governing criminal procedure, computer fraud and abuse, foreign intelligence, wiretapping, immigration, and the privacy of student records. Laws governing wiretaps and phone devices to Internet and electronic communications were expanded under the Act. This also poses a challenge to privacy and confidentiality in the library.

The Patriot Act prohibits librarians from disclosing, under penalty of law, the existence of a search warrant or the fact that records were produced as a result of the warrant. Librarians may not inform library patrons that they are the subject of an FBI investigation.

According to a survey conducted by the Library Research Center at the University of Illinois, federal and local law enforcement officials visited at least 545 libraries to ask for patrons' circulation records and Internet searches during the year following September 11. The number of libraries questioned during this time may have been larger, due to the prohibition of disclosing such information under the USA Patriot Act. As you can see, it is difficult to get an accurate count of just how many libraries and library patrons have been affected by this Act, and if these types of searches have been conducted in the State of Alaska.

As library professionals, we remain committed to the principles of the freedom to read and the freedom to free access of information. We are concerned that the library will no longer be viewed as a place of neutrality where people may examine many points of view and arrive at their own conclusions. The opening sentence of the Freedom to Read statement, adopted by the American Library Association in 1953, states: "The freedom to read is essential to our democracy." Rep. Bernard Sanders (I-VT) has introduced a bill,

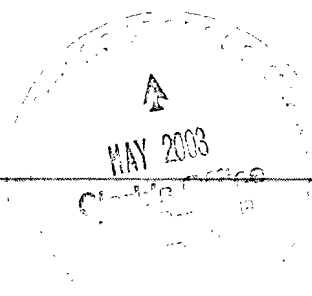
the "Freedom to Read Protection Act" (H.R. 1157), that would modify Sec. 215 of the Act and restore the privacy protections for library book borrowers and bookstore patrons. The bill has 73 co-sponsors.

At this time, 89 cities have passed resolutions such as the one before you this evening. We support Resolution 2003-043 and urge you to do the same. Our laws, including the USA Patriot Act, were made to protect the citizens of our nation. However, we believe the Act has the potential to be misused and could reach into the lives of all people, not just those for whom the law was intended. As much as we need to protect our country from terrorists, we also need to protect our essential freedoms upon which this country was founded. Thank you.

Alan K. Stein

Patricia Fenwick

Biggs, Sherry



AGENDA ITEM 0.2.h.

April 29, 2003
41658 Seward Hwy
Moose Pass, Alaska 99631

Michael Kania, District Ranger
Seward Ranger District
Chugach National Forest

Routed from Borough Clerk's office to:	
Assembly members	<input checked="" type="checkbox"/>
Mayor	<input checked="" type="checkbox"/>
Finance	<input type="checkbox"/>
Assessing	<input type="checkbox"/>
Planning	<input checked="" type="checkbox"/>
Legal	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>

Re: Tern Lake Fish and Wildlife Viewing Area

My name is Melissa Garver Guernsey and I have resided at Mile 36 of the Seward Highway since 1995. I have been a resident of Alaska since 1989. I began visiting the Chugach National Forest in 1981. I live in one of the ten closest residences to Tern Lake.

I object to the entire proposal for the Tern Lake Fish and Wildlife Viewing Area dated March 2003 and signed by Michael Kania, District Ranger. I vehemently disagree with the premise set forth in the purpose statement. Tern Lake is already a "world class fish and wildlife viewing area" without any intervention of the U.S. Forest Service. Watching the swans begin flight is breathtaking and watching the salmon swim their last swim irreversibly humbling. These and other of nature's spectacles can be viewed at Tern Lake without the cluttering of boardwalks, towers and additional parking.

Tern Lake is a pristine area which can already be enjoyed by all. There are two parking lots and two viewing platforms. There are gravel trails which were formerly the road access for Tern Lake campground. The birds, bears and fish travel to the Lake in peace with many natural areas undisturbed by the so-called construction enhancements of man.

A point which is not mentioned in the proposal is that a viewing area superior to any of those proposed already exists at approximately Mile 37 of the Seward Highway. There is a large easy access parking area above Tern Lake which gives an entire overview. From this vantage point, the view of the lake is spectacular

Zoos are wonderful educational vehicles and safe havens for caged animals. Zoos have their place in the world. Please do not take the pristine "world class fish and wildlife viewing area" of Tern Lake and turn it into a zoo. I strongly urge that the action taken on this proposal be "not at all".

The following are my objections and reasons for my objections. In the interest of clarity, I have listed a portion of each of the project elements followed by my objections.

Removal of the existing fish viewing platform at the Day Use area, and construction of a new fish viewing bridge (approximately 15 feet). The bridge connects to the parking area, at the...

The current fish viewing platform is more than adequate for viewing the salmon run. Building a bridge across to "Goldeneye Knob" would greatly detract from the view seen standing on the current platform looking from the spawning salmon up the bank of "Goldeneye Knob" with its native plants, rocks and moss and beyond to the snow-capped peaks. You can stand on either end of the

existing platform and gain the same view as an added bridge standing perpendicular to the travel direction of the fish.

If a person chose to stand across from the existing viewing platform on “Goldeneye Knob”, they could gain access by crossing the existing road bridge. Building another bridge to that small area would lead to trampled native moss and plants due to the increased foot traffic.

Approximately 1420 feet of boardwalk on the east and west portions of the lake. On the east side...

Taking a pristine area such as Tern Lake and transforming it into a zoo enclosed by boardwalks on two sides is not a good idea. Tern Lake is already bordered on two sides by highways. For the most part, these highways go around the lake and not through it as the boardwalks are proposed.

If the new boardwalks are going to be built to the same poor quality standards as the current viewing platform on the lake, they definitely should not be built. The railing does not meet Federal regulations followed by prudent builders for deck railing. The vertical rails do not meet the horizontal hand rail. The vertical rails are spaced too far apart creating a hazard for a small child’s head to become trapped. The screws in the project are rusting because anodized not galvanized screws were used which means they will probably need to be replaced in ten years. The screws were not predrilled and properly set meaning that you can trip on the screws protruding from the boards.

From the platform, many coins have been thrown into the water. With the addition of 1420 feet of boardwalk, a greater portion of the lake could be covered in coins just like a fountain in a shopping mall.

Approximately 6500 ft of new wildlife interpretive hiking trails, ...

On the east end of the lake constructing a trail leading directly into a known bear feeding area would put an unsuspecting person at great risk. The U.S. Forest Service’s own literature usually advises against getting between a bear and its food source for personal safety. Driving the bears from their natural food source could send them looking for food in nearby neighborhoods endangering the bear, people, domestic animals, and private property.

Approximately 2257 ft of trail reconstruction...

It is my understanding that Tern Lake campground was not reconstructed and reopened to the public due to flooding because the same flooding problems would occur year after year. If the U. S. Forest Service is unwilling to reconstruct the campground year after year, I do not see the reasoning in building a hiking trail which would require the same yearly maintenance demands.

Construct one small wooden lookout tower (10’ high) on Goldeneye Knob.

Again, I believe any construction on “Goldeneye Knob” would overtax that area.

Construct a small interpretive cabin...

Web cameras are a popular technology at this time. I believe, however, they are best suited to large areas of wilderness where people could not easily spy the bears on web camera and set out in harm’s way to capture the bear on their personal camera. I also, worry that this intrusiveness into the bear habitat will discourage the bear from his normal activity (camera installation & maintenance,

etc.). It could possibly drive the bears from their natural food sources to surrounding neighborhoods.

A yurt would not visually blend into the landscape. If any building were to be constructed at Tern Lake, it should be a wood structure utilizing the natural materials.

Reconstruct seven miles of bike trail...

I was informed by the Seward Forest office on April 29, 2003 that beginning July 1, 2003 any of the hiking trails can be biked which creates miles and miles of trails for bicyclists. In addition, there are many miles of bike trails along the Alaska State Highway system. There are almost no places left where off road summer motorized transportation is allowed.

I strongly object to turning the old Sterling Highway into a bike trail. The old Sterling Highway is one of the few remaining places open to summer motorized transportation. If this trail is turned into a bike trail, there will be no place left in this area to ride off road motorized transportation in the summer.

Install 13 or more interpretive signs...

Construction of 8 viewing areas...

I object to the construction of these areas. There are already interpretive signs at the existing day use area and viewing platform.

Construction of a new parking area and toilet along the Seward Highway...

There is more than adequate parking at the day use area. I object to the cutting down of trees, tearing up the terrain and disturbing the animal habitat to build this parking lot. It is completely unnecessary to build another one.

Expansion of the Day Use parking area...

There is adequate parking at Tern Lake.

In addition to these objections, I believe that other user groups to the lake will be negatively impacted by these massive proposed construction projects. People use the lake to canoe, kayak, fish and ice skate. These user groups are not taken into consideration by the proposal.

Thank you in advance for your careful consideration of my objections. I look forward to a well publicized public forum to discuss these issues.

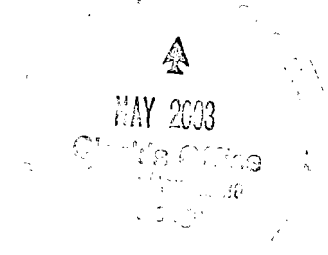
Sincerely,

Melissa Garver Guernsey

Biggs, Sherry

AGENDA ITEM 0.2.h.

From: Oberts, Ed
Sent: Monday, May 05, 2003 1:29 PM
To: Biggs, Sherry; Blankenship, Johni; Murphy, Linda
Subject: FW: resolution 2003-056



For assembly packet.

Ed Oberts

-----Original Message-----

From: jeanne follett [mailto:jfollett@ptialaska.net]
Sent: Monday, May 05, 2003 12:35 PM
To: eoberts@borough.kenai.ak.us
Subject: resolution 2003-056

Routed from Borough Clerk's office to:	
Assembly members	<input checked="" type="checkbox"/>
Mayor	<input checked="" type="checkbox"/>
Finance	<input type="checkbox"/>
Aggencing	<input type="checkbox"/>
Planning	<input checked="" type="checkbox"/>
Legal	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>

May 5, 2003

TO: Pete Sprague, Assembly President

Members, Kenai Peninsula Borough Assembly

Dale Bagley, Borough Mayor

SUBJECT: Resolution 2003-056, Supporting the Chugach National Forest Seward Ranger District Recreational Development Plan

Sirs:

I am in receipt of the proposed resolution 2003-056 and understand that its primary purpose is to assist the Forest Service obtain funding for a number of worthwhile proposed projects.

I am, however, concerned that this Recreational Development Plan includes the proposed Tern Lake Wildlife Viewing project in all its concrete, asphalt and boardwalk glory. I feel that this is an ill-conceived project that needs to be scaled back severely so as not to ruin the incredible wildlife viewing opportunities available there.

I am enclosing a copy of my comments to the Forest Service regarding this proposal so that you can better appreciate our concerns.

I would like to ask the assembly to please reconsider the proposed Resolution. Is it possible to add a paragraph requesting that the Forest Service use the utmost caution in any undertakings at Tern Lake? Should there be a separate resolution addressing this?

Thank you for your consideration of this matter.

Very truly yours,

Jeanne Follett
Mile 36 Seward Hwy.

Moose Pass, AK 99631

(907)288-3184

Routed from Borough Clerk's office to:
 Assembly members _____
 Mayor _____
 Finance _____
 Assessing _____
 Planning _____
 Legal _____
 Other Clerk

Betty Glick

From: "Kevin Ritchie" <kevin@akml.org>
To: "Debbi & Albert" <adbrown@wtp.net>
Cc: "Annie (E-mail)" <annie@akml.org>; "Betty (E-mail)" <betty@akml.org>; "Betty Glick (E-mail)" <bjg@alaska.net>; "Carolyn Floyd (E-mail)" <mayor@city.kodiak.ak.us>; "Cathey Wallace (E-mail)" <cwallace@borough.kenai.ak.us>; "Clement Richards (E-mail)" <crichards@maniilaq.org>; "Dennis Egan (E-mail)" <egan@ptialaska.net>; "Dick Tremaine (E-mail)" <tremained@ci.anchorage.ak.us>; "Eileen Cummings (E-mail)" <cummings@awcable.com>; "Eileen Cummings (E-mail)" <ecummings@fairbanksnative.org>; "Fay Von Gemmingen (E-mail)" <fayvong@alaska.com>; "Gary Graham (E-mail)" <graham1@gci.net>; "George Ahmaogak (E-mail)" <george.ahmaogak@north-slope.org>; "George Wuerch (E-mail)" <wuerchgp@ci.anchorage.ak.us>; "Greg. Razo (E-mail)" <gprazo@gci.net>; "Hank Bartos (E-mail)" <hbartos@gci.net>; "Jack Shay (E-mail)" <boro_clerk@borough.ketchikan.ak.us>; "Jerry Drake (E-mail)" <ducks@gci.net>; "Jim Cooper (E-mail)" <justsew@mtaonline.net>; "Jim Cooper city (E-mail)" <jcooper@palmerak.org>; "Kathie Wasserman (E-mail)" <katwas@aol.com>; "Kevin (E-mail)" <kevin@akml.org>; "Kristie Smithers (E-mail)" <ksmithers@ci.wasilla.ak.us>; "Leo Rasmussen (E-mail)" <leaknome@nook.net>; "Marvin Yoder (E-mail)" <marviny@arctic.net>; "Pete Sprague (E-mail)" <psprague@acsalaska.net>; "Sally Smith (E-mail)" <sally_smith@ci.juneau.ak.us>; "Sally Smith (E-mail)" <sally@ci.juneau.ak.us>; "Sarah (E-mail)" <sarah@akml.org>; "Scott Brandt-Erichsen (E-mail)" <boroatty@borough.ketchikan.ak.us>; "Teresa Hall (E-mail)" <imducky@mtaonline.net>; "Tim Bourcy (E-mail)" <packer@aptalaska.net>; "Tom Boedeker (E-mail)" <boedeker@ci.soldotna.ak.us>; "Venus (E-mail)" <venus@akml.org>; "Willie Thomas (E-mail)" <wthomas57@hotmail.com>
Sent: Thursday, April 17, 2003 8:30 AM
Subject: RE: re AML letter on ANWR

Dear Albert

You are absolutely welcome to use the letter. If you need more information, let me know.

Kevin

cc. AMI. Board FYI

-----Original Message-----

From: Debbi & Albert [mailto:adbrown@wtp.net]
Sent: Wednesday, April 16, 2003 5:49 PM
To: kevin@akml.org
Subject: re letter on ANWR

Kevin,

I received your letter re: Alaskan Communities Support Environmentally Safe Oil Development in ANWR. It is very informative and worth passing on. I am writing to ask for permission to copy it and send it to our US Senators, along with my letter of support for drilling in ANWR.

I have family that work on the North Slope and know from their experiences that the benefits of drilling in ANWR far outweigh the impacts. I have never found the facts presented as well as in your letter. Keep up the good work.

I currently serve on the Board of Directors for the Montana Association of Oil, Gas and Coal Counties, and am fully aware of the need to utilize our natural resources and reduce our dependency on foreign interests.

Thank you,

4/17/2003

Routed from Borough Clerk's office to:

Assembly members	<u>X</u>
Mayor	_____
Finance	_____
Assessing	_____
Planning	_____
Legal	_____
Other	<u>_____</u>

Betty Glick

From: "Karen McRunnel" <KMCRUNNE@naco.org>
Sent: Monday, April 21, 2003 11:55 AM
Attach: pres appt ltr .03.doc
Subject: Presidential Committee Appointments

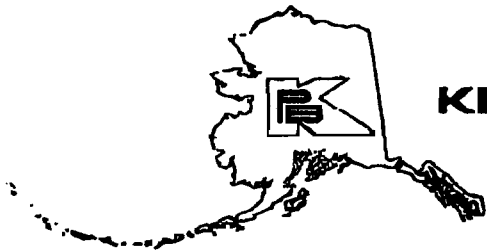
President-elect Karen Miller is opening up the NACo committee appointment process and providing as many opportunities as possible for NACo members to apply for those appointments. Please read the attached letter carefully.

If you are interested in applying or reapplying for any of these positions, just open the online application form by clicking at the bottom of the letter where it says "(click here)," complete the application, click on "submit" and the application will automatically be forwarded to our database.

Some of you serve on NACo committees and have probably already received this information from your committee staff liaison. If so, you don't need to complete another application. For those of you on the NACo Board who do not serve on any other committees, this is an opportunity for you to consider becoming more involved.

If you have any questions please give me a call or send me an email.

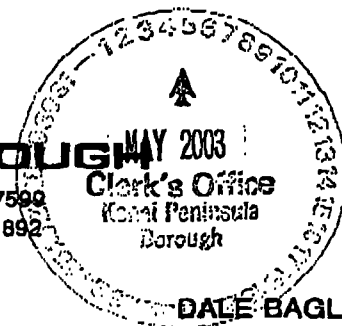
Karen McRunnel
Executive Assistant/Board Liaison
202/942-4238
kmcrunne@naco.org



AGENDA ITEM 0.2.h

KENAI PENINSULA BOROUGH

144 N. BINKLEY • SOLDOTNA, ALASKA • 99669-7599
BUSINESS (907) 262-4441 FAX (907)262-1892




**DALE BAGLEY
MAYOR**

MEMORANDUM

TO: Pete Sprague, Assembly President
Kenai Peninsula Borough Assembly Members

THRU: Dale Bagley, Borough Mayor

FROM:  Max J. Best, Borough Surveyor

DATE: May 6, 2003

SUBJECT: Resolution 2003-056: Supporting the Chugach National Forest Seward Ranger District Recreational Development Plan

The Planning Commission reviewed the subject resolution during their regularly scheduled April 28, 2003 meeting.

The motion to recommend adoption of the resolution passed by a majority vote.

Draft, unapproved minutes of the subject portion of the meeting are attached.

AGENDA ITEM H. SPECIAL CONSIDERATIONS

2. Kenai Peninsula Borough Planning Commission Resolution 2003-13: A Resolution Supporting The Chugach National Forest Seward Ranger District Recreational Development Plan

STAFF REPORT

PC Meeting: 4-28-03

Approximately 1.2 million acres of the Chugach National Forest are within the Kenai Peninsula Borough. About 40 percent of the traveling public visits the Kenai Peninsula many of whom pursue recreation using trails, public cabins, and public campgrounds. The majority of existing campgrounds, trails, cabins, and trail heads were designed and constructed in the 1960's and are in need of repair and upgrading.

The Seward Ranger District within the Chugach National Forest has developed a plan to modernize and expand the recreational infrastructure of campgrounds, trails, cabins, and trail heads. The proposed Recreational Development Plan includes adding:

- 251 new campground units along with the modernization of 260 existing units.
- 14 new cabins to bring the total to 32 public use cabins,
- 11 trail projects that will add 130 miles of new trails within the Chugach National Forest,
- 12 new trailheads to provide additional capacity and support the trails program; and

Improved campground facilities will enhance recreational opportunities for guests and residents of the Kenai Peninsula and meets the intent of Goal 3.9 Parks and Recreation (To provide quality outdoor recreational areas and facilities for Borough residents and visitors.) of the Kenai Peninsula Borough Comprehensive Plan.

STAFF RECOMMENDATION: Adopt Kenai Peninsula Borough Planning Commission Resolution 2003- 13, thereby Supporting The Chugach National Forest Seward Ranger District Recreational Development Plan.

END OF STAFF REPORT

Mr. Best commented that originally staff prepared a Planning Commission resolution. Staff now believes that it would be preferable for the Commission to make recommendations regarding the Assembly's Resolution 2003-056, Supporting the Chugach National Forest Seward Ranger District Recreational Development Plan. Resolution 2003-056 is scheduled for the May 6, 2003 Assembly meeting to be held in Seward.

Commissioner Hohl asked if it would be appropriate for the advisory planning commissions (Moose Pass, Cooper Landing, and Hope/Sunrise) affected by the Plan to be included. She asked if the advisory planning commissions had reviewed the Plan. Mr. Best replied no. He talked with administration and Mr. Kania. It was determined the best course of action was to schedule the resolution for the May 6 Seward meeting.

Commissioner Hohl remarked that although the document was called a plan, it appeared to be very preliminary. She asked if a document other than the four pages given to the Commission was available. Mr. Best replied no. Public scoping, EIS (Environmental Impact Statement), and other public processes will be undertaken before anything in the Plan would take place. An extensive public process will have to take place before any project in the plan is begun. The resolution supported improving some of the recreational facilities.

Commissioner Hohl asked if the word "preliminary" could be included in the resolution so there was no confusion if a plan is developed in the future. Mr. Best replied this change would be at the discretion of the Assembly. He added that the Commission could make a recommendation to modify the resolution to note the document was a preliminary plan subject to change during the public processes.

Commissioner Hutchinson noted the Commission's resolution said 1.2 million acres of the Chugach National Forest were within the Borough, and Resolution 2003-056 said 1.4 million acres were within the Borough. Mr. Best replied staff researched this information; approximately 1.2 million acres of the National Forest are within the Kenai Peninsula Borough.

Commissioner Troeger planned to support the Commission's Resolution 2003-13. He planned to amend the resolution to add another section providing that the resolution would be sent to the Assembly for their consideration. He supported the Assembly's resolution.

MOTION: Commissioner Troeger moved, seconded by Commissioner Johnson, that the Borough Planning Commission recommend adoption of Assembly Resolution 2003-056.

Commissioner Troeger suggested a new section be added to the Assembly's resolution stating that a copy of the resolution would be sent to the Chugach National Forest Ranger District.

Commissioner Martin referred to the Manitoba Mountain cabin. He questioned the Chugach National Forest Service's actions regarding the cabin. The cabin was condemned and taken away from those who were using it. The Chugach National Forest Service decided to use the cabin, but now the cabin is being condemned again. He asked for anyone with local knowledge to comment. Commissioner Hohl pointed out the letter contained the local knowledge.

Commissioner Hohl voiced reluctance to support the resolution without hearing from the affected advisory planning commissions first. She supported the concept of the proposal. She understood additional processes would be done, but the resolution could be interpreted as support of demolition of the cabin or a winter Iditarod Trail. She added that the Seward area had not heard of a winter Iditarod Trail. She was not against upgrading the Chugach National Forest facilities.

Chairman Bryson thought it would be appropriate for any comments received by the advisory planning commissions to be provided to the Assembly.

Commissioner Hohl asked if Planning staff was going to notify the advisory planning commissions that Resolution 2003-056 was on the Assembly's agenda for the Seward meeting. Mr. Best replied yes.

Commissioner Johnson echoed Commissioner Hohl's concerns. He supported the motion.

Ms. Sweppy re-stated the motion.

VOTE: The motion passed by a majority vote.

BRYSON YES	BOSCACCI YES	CLARK NO	GROSS YES	HOHL NO	HUTCHINSON YES	ISHAM YES
JOHNSON YES	MARTIN NO	PETERSEN NO	TAURIAINEN YES	TROEGER YES	VACANT SEAT HOMER CITY	8 YES 4 NO 1 VACANT SEAT

Sweppy, Maria

From: rainyday [c_griz@yahoo.com]
Sent: Monday, April 28, 2003 2:03 PM
To: planning@borough.kenai.ak.us
Subject: USFS proposal

Hello Maria,

Please forward to all KPB Planning Commissioners:

Dear Commissioners,

Re: USFS Chugach National Forest Recreational
Development Plan, Resolution 2003-13:

I am concerned about several aspects of this plan, the least of which is the lack of public notification. Dramatically expanding and increasing campgrounds will have huge impacts on residents and wildlife on the eastern Kenai Peninsula.

For instance, the brown bear population in this area has not yet been studied: population numbers, distribution, travel corridors, denning sites, feeding sites, and seasonal use of the land is not yet known. These studies are scheduled within the next few years. Until the data is collected, huge changes such as those proposed by the USFS, should not be approved by the Commission.

The Tern Lake Project is still under public review with comments accepted by the USFS until May 2. This proposal has stirred up a great deal of controversy, especially the negative impacts of the east shore improvements: smelly restrooms, dangerous parking lot, intrusive boardwalk impacting wildlife including bears, swans, arctic terns, and salmon. Other proposed improvements on the other side of the lake such as the tower and extended boardwalk have not been well received. It would be premature to approve this plan without waiting for public comments and review.

I urge you to postpone approval of this resolution until the public has more time to understand and review the Recreational Development Plan, until the brown bear study has been completed with recommendations, and the true impacts of the plan are analysed. Wise planning depends on complete data. Please wait for more information.

Thank you very much for your consideration.
Sincerely,
Carol Griswold
Seward

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<http://search.yahoo.com>

April 28, 2003

Page 1 of 2

Sweppy, Maria

From: Beverly Dunham [wilnbev@ak.net]
Sent: Monday, April 28, 2003 2:43 PM
To: msweppy@borough.kenai.ak.us; planning@borough.kenai.ak.us
Cc: meggin clancy; lhohl@connect.kpbc.ak.us
Subject: Manitoba.doc
Importance: High
April 28, 2003

Kenai Peninsula Planning Commission**To Whom It May Concern:**

This letter is to address my concerns about destroying the Manitoba Cabin at Summit Lake. The Forest Service justifies the destruction of this historic cabin by saying it is structurally unsound. The report this information is based on states the inspection was done by an engineer. However, an engineer should have stamped the report with their credentials, the report is signed by a Forest Service employee but does not indicate the engineer designation.

The Manitoba Cabin was built in the late 1930's and used as a resting spot for the mail carriers between Hope, Sunrise, and Seward. In 1943 my grandparents purchased the cabin from the Shields family who used it as a home base for mining operations. My grandparents Mr. & Mrs. Delbert Robbins used the cabin as a home base for hunting fishing and recreation until 1961 when it was sold to my parents Willard & Beverly Dunham who continued to use the cabin until the early 70's. My parents sold the cabin to Whitey and Mickey VanDuesen who lived there year round for several years. VanDeusen sold the cabin and the gold mining rights to Ted and Ruth McHenry who continued to use the cabin and work the claim until the Forest Service evicted them, telling them the cabin was going to be destroyed.

Several years later our family found out that the cabin had never been torn down but instead was used by the Forest Service for their visiting VIP's. When questioned about this practice the Forest Service leased the cabin to the Anchorage Nordic Ski Club who had continued to lease the Manitoba cabin until Dec. 31, 2001 when the Forest Service took it back claiming the structure was unsafe.

The Manitoba Cabin has been in the same location and actively used for some 75 years. It has a new roof, which was put on by my brother, his father-in-law, and other family members. During that same summer my brother dug a new pit for the outhouse (which was formerly the meat house). There have been no structural problems that we know of. My brother was a member of the Nordic Ski club at the time and our family continued to rent the cabin at least one week a year during the time the Nordic Ski Club leased the

April 28, 2003

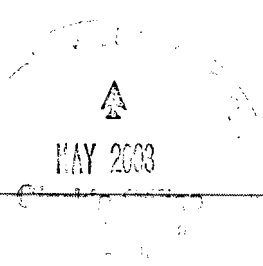
Page 2 of 2

Manitoba Cabin from the Forest Service. The Manitoba area is a very popular region for recreational use by skier's and snowmachiners. It seems a waste of money to tear down Manitoba Cabin and spend some 70,000 to build a new facility, nor do I see how the cabin could be moved as it sits on the far side of a cliff overlooking Mills Creek which is connected by only a foot bridge to the highway side.

The Manitoba Cabin has historical ties to the Seward, Moose Pass, Hope, and Sunrise areas. It is a functional facility, which has served many generations and still has many years of service left in it. Might I suggest the Manitoba Cabin be preserved on its original site as an historical site?

Sincerely,

Meggin Dunham Clancy
P.O. Box 1595
208 Marathon Dr.
Seward, Alaska 99664
(907) 224-3815



Biggs, Sherry

From: Oberts, Ed
Sent: Monday, May 05, 2003 1:29 PM
To: Biggs, Sherry; Blankenship, Johni; Murphy, Linda
Subject: FW: tern lake

Forwarded from Borough Clerk's office to:	
Assembly members	<input checked="" type="checkbox"/>
Mayer	<input checked="" type="checkbox"/>
Finance	<input type="checkbox"/>
Assessing	<input type="checkbox"/>
Planning	<input checked="" type="checkbox"/>
Legal	<input type="checkbox"/>
Other	<input type="checkbox"/>

-----Original Message-----

From: jeanne follett [mailto:jfollett@ptialaska.net]
Sent: Monday, May 05, 2003 12:38 PM
To: eoberts@borough.kenai.ak.us
Subject: tern lake

April 21, 2003

Mike Kania, District Ranger

Seward Ranger District

Chugach National Forest

PO Box 390

Seward, AK 99664

Attn: Tern Lake Fish and Wildlife Viewing Area EA

Sir:

With regards to the above-mentioned project, please consider my comments that follow. Please understand that my opinions are based entirely on maintaining the scenic integrity and in allowing nothing to damage or stress the wildlife habitat of this incredibly beautiful area. They are further anchored in the belief that tourists do not come to appreciate Alaska for its concrete and asphalt and boardwalks, but for its untamed and natural beauty. Retaining this requires that man's intrusion be minimal.

WEST END PROPOSALS

Because it is already developed to some degree, and generally is hidden from view of the highway, I basically support most of your proposals for this end. I would like to offer the following comments:

1. Goldeneye Knob tower. Isn't this knob high enough already to provide an overlook? Is it really necessary to build a tower that will intrude visually onto the area?
2. A yurt? While I understand how video displays can enhance an area, I question whether a yurt design can be a compliment to the area. Perhaps a cabin more Alaskan in design would be better.
3. Bike trail. Absolutely, but only IF it is multiple use in nature. This is one of the few areas where ATV users can enjoy a cleared trail. In the past, it has been the snowmobile users who have "broken" trail and cleared back brush in the winter. Because it is an old roadbed, I feel strongly that it should be retained for multiple use. Its roadbed design makes it perfect for dog mushers and families to use, rather than appealing to expert riders.
4. Boardwalk. By nature and required design boardwalks are ugly. They create visual barricades. Not everyone who enjoys the scenery at Tern Lake is going to stop his car and walk the boardwalk. The majority will pass by in their vehicles. Boardwalks have the same result as fencing an area and charging admission, so that only those who stop, park and "buy a ticket", so to speak, are allowed to enjoy the view. Point in case: Seward

5/5/2003

trail at the East End comes far too close to that residential area, in my opinion. This proximity has the potential for diminishing a hiker's experience and violating the privacy of residents.

PROPOSAL

Realizing some careful West End development probably would not cause too much harm, I would like to propose that East End development be delayed until after the western and southern projects have been accomplished. Then, after a suitable period of time passes, during which the effects on wildlife have been studied and determined, the proposed East End development can be addressed again.

If west and south development does indeed impact the wildlife, perhaps the lake can still be saved by leaving the East End wild. If not, and encircling the lake causes the wildlife to flee, it may as well go back to being Mud Lake.

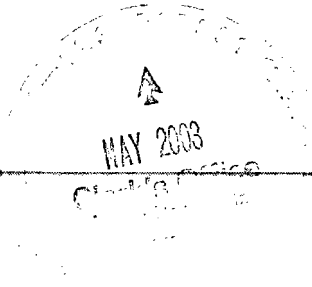
Respectfully submitted,

Jeanne Follett

Box 69

Moose Pass, Ak 99631

Biggs, Sherry



AGENDA ITEM 0.2.h.

April 29, 2003
41658 Seward Hwy
Moose Pass, Alaska 99631

Michael Kania, District Ranger
Seward Ranger District
Chugach National Forest

Routed from Borough Clerk's office to:	
Assembly members	<input checked="" type="checkbox"/>
Mayor	<input checked="" type="checkbox"/>
Finance	<input type="checkbox"/>
Assessing	<input type="checkbox"/>
Planning	<input checked="" type="checkbox"/>
Legal	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>

Re: Tern Lake Fish and Wildlife Viewing Area

My name is Melissa Garver Guernsey and I have resided at Mile 36 of the Seward Highway since 1995. I have been a resident of Alaska since 1989. I began visiting the Chugach National Forest in 1981. I live in one of the ten closest residences to Tern Lake.

I object to the entire proposal for the Tern Lake Fish and Wildlife Viewing Area dated March 2003 and signed by Michael Kania, District Ranger. I vehemently disagree with the premise set forth in the purpose statement. Tern Lake is already a "world class fish and wildlife viewing area" without any intervention of the U.S. Forest Service. Watching the swans begin flight is breathtaking and watching the salmon swim their last swim irreversibly humbling. These and other of nature's spectacles can be viewed at Tern Lake without the cluttering of boardwalks, towers and additional parking.

Tern Lake is a pristine area which can already be enjoyed by all. There are two parking lots and two viewing platforms. There are gravel trails which were formerly the road access for Tern Lake campground. The birds, bears and fish travel to the Lake in peace with many natural areas undisturbed by the so-called construction enhancements of man.

A point which is not mentioned in the proposal is that a viewing area superior to any of those proposed already exists at approximately Mile 37 of the Seward Highway. There is a large easy access parking area above Tern Lake which gives an entire overview. From this vantage point, the view of the lake is spectacular

Zoos are wonderful educational vehicles and safe havens for caged animals. Zoos have their place in the world. Please do not take the pristine "world class fish and wildlife viewing area" of Tern Lake and turn it into a zoo. I strongly urge that the action taken on this proposal be "not at all".

The following are my objections and reasons for my objections. In the interest of clarity, I have listed a portion of each of the project elements followed by my objections.

Removal of the existing fish viewing platform at the Day Use area, and construction of a new fish viewing bridge (approximately 15 feet). The bridge connects to the parking area, at the...

The current fish viewing platform is more than adequate for viewing the salmon run. Building a bridge across to "Goldeneye Knob" would greatly detract from the view seen standing on the current platform looking from the spawning salmon up the bank of "Goldeneye Knob" with its native plants, rocks and moss and beyond to the snow-capped peaks. You can stand on either end of the

etc.). It could possibly drive the bears from their natural food sources to surrounding neighborhoods.

A yurt would not visually blend into the landscape. If any building were to be constructed at Tern Lake, it should be a wood structure utilizing the natural materials.

Reconstruct seven miles of bike trail...

I was informed by the Seward Forest office on April 29, 2003 that beginning July 1, 2003 any of the hiking trails can be biked which creates miles and miles of trails for bicyclists. In addition, there are many miles of bike trails along the Alaska State Highway system. There are almost no places left where off road summer motorized transportation is allowed.

I strongly object to turning the old Sterling Highway into a bike trail. The old Sterling Highway is one of the few remaining places open to summer motorized transportation. If this trail is turned into a bike trail, there will be no place left in this area to ride off road motorized transportation in the summer.

Install 13 or more interpretive signs...

Construction of 8 viewing areas...

I object to the construction of these areas. There are already interpretive signs at the existing day use area and viewing platform.

Construction of a new parking area and toilet along the Seward Highway...

There is more than adequate parking at the day use area. I object to the cutting down of trees, tearing up the terrain and disturbing the animal habitat to build this parking lot. It is completely unnecessary to build another one.

Expansion of the Day Use parking area...

There is adequate parking at Tern Lake.

In addition to these objections, I believe that other user groups to the lake will be negatively impacted by these massive proposed construction projects. People use the lake to canoe, kayak, fish and ice skate. These user groups are not taken into consideration by the proposal.

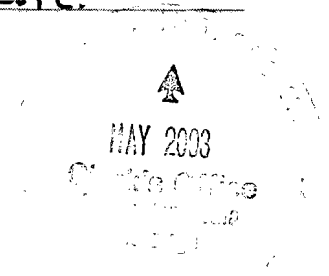
Thank you in advance for your careful consideration of my objections. I look forward to a well publicized public forum to discuss these issues.

Sincerely,

Melissa Garver Guernsey

Biggs, Sherry

AGENDA ITEM 0.2.h



From: Oberts, Ed
Sent: Monday, May 05, 2003 1:29 PM
To: Biggs, Sherry; Blankenship, Johni; Murphy, Linda
Subject: FW: resolution 2003-056

For assembly packet.

Ed Oberts

-----Original Message-----

From: jeanne follett [mailto:jfollett@ptialaska.net]
Sent: Monday, May 05, 2003 12:35 PM
To: eoberts@borough.kenai.ak.us
Subject: resolution 2003-056

Routed from Borough Clerk's office to:	
Assembly members	<input checked="" type="checkbox"/>
Mayor	<input checked="" type="checkbox"/>
Finance	<input type="checkbox"/>
Assessing	<input type="checkbox"/>
Planning	<input checked="" type="checkbox"/>
Legal	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>

May 5, 2003

TO: Pete Sprague, Assembly President

Members, Kenai Peninsula Borough Assembly

Dale Bagley, Borough Mayor

SUBJECT: Resolution 2003-056, Supporting the Chugach National Forest Seward Ranger District Recreational Development Plan

Sirs:

I am in receipt of the proposed resolution 2003-056 and understand that its primary purpose is to assist the Forest Service obtain funding for a number of worthwhile proposed projects.

I am, however, concerned that this Recreational Development Plan includes the proposed Tern Lake Wildlife Viewing project in all its concrete, asphalt and boardwalk glory. I feel that this is an ill-conceived project that needs to be scaled back severely so as not to ruin the incredible wildlife viewing opportunities available there.

I am enclosing a copy of my comments to the Forest Service regarding this proposal so that you can better appreciate our concerns.

I would like to ask the assembly to please reconsider the proposed Resolution. Is it possible to add a paragraph requesting that the Forest Service use the utmost caution in any undertakings at Tern Lake? Should there be a separate resolution addressing this?

Thank you for your consideration of this matter.

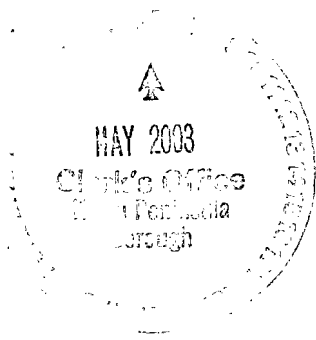
Very truly yours,

Jeanne Follett
Mile 36 Seward Hwy.

Moose Pass, AK 99631

(907)288-3184

AGENDA ITEM O.2.h



P.O. Box 83
Moose Pass, Alaska 99631
April 8, 2003

Seward Ranger District
Chugach National Forest
P.O. Box 390
Seward, Alaska 99664
Attn: Tern Lake Fish and Wildlife Viewing Area EA

Dear Seward Ranger District:

These comments are in regard to the Tern lake Fish and Wildlife Viewing Area proposed action.

Since 1983 I have lived less than one mile from the project area. In this time, I have constantly utilized this area for hiking, biking, canoeing, camping, skiing, snow machining, ice skating, wildlife viewing, hunting and fishing. I feel that twenty years of multiple use on a regular basis has given me an intimate knowledge of the wildlife, habitat, and terrain. It is from this perspective that I make the following comments.

First of all, I agree with the USFS position that the Tern lake Area is unique and provides great opportunity for wildlife viewing. I support responsible development in some areas to enhance this opportunity.

Specific project designs I support include:

- Removal of fish viewing platform and construction of a fish viewing bridge
- Construction of Plant Loop 2 Trail
- Reconstruction of Gold Eye Knob Trail
- Construction of Interpretive Cabin or Yurt with a Preference for a cabin
- Reconstruct 7 miles of old Sterling Highway
- Installation of Signage
- Adding benches, picnic tables, and spotting scopes
- Expansion of existing parking area, toilets, and garbage facilities

- Thinning and clearing of dead and down trees
- Addition of a live-in host during summer months

I also support a swan viewing boardwalk and platform that winds around Golden Eye Knob and up to the Sterling Highway but no farther. To continue parallel to the highway would encroach on the wildlife and degrade the view shed.

Specific project designs I oppose are:

- Construction of a lookout tower on Golden Eye Knob
- Replacing culvert with a bridge
- Construction of a new parking area, toilet, and trail on the east side

My reasons for opposing these designs are as follows:

1). Construction of a look out Tower on Golden Eye Knob is unnecessary as it already provides one of the best views of Tern Lake. A tower would negatively impact the view shed. Construction of an at-grade platform with benches and scopes would be sufficient to enhance viewing opportunity.

2). Construction of a bridge is unnecessary and costly. I do feel there is a need for the installation of over flow culverts to handle the many high water events.

3). I am strongly opposed to the proposed East Side developments. The existing parking area is under utilized and should be the focus of any further enhancement.

The East Side Trail would cut right through a heavily used and fairly little known bear feeding area. Bears fishing salmon at the inlet use the black spruce stands as cover to feed. I have observed both black and brown bear using this area. The potential for bear and human conflict is high.

Providing access and bringing attention to this critical area will have a negative impact. If it becomes widely known that bears frequent the stream banks there, it will be seen as an “easy hunt” by some types of hunters. I do not support any restriction of hunting rights in this area.

The stated purpose of this proposal is to create a “world class fish and wildlife viewing area.” Use of this term and its implications concerns me greatly. The Chugach national Forest is **NOT** Yellowstone National Park.

The wildlife of Tern Lake is just that ~ **WILD**. By effectively encircling Tern Lake with the south and East Side developments you are encroaching on these animals. This will provoke the most basic of wild instincts “Fight or Flight.” Either response adds stress to their environment and reduces the overall viability of the Tern Lake Ecosystem. This is an unacceptable outcome for any Forest Service proposal.

Thank you for the opportunity to provide early and meaningful input on this issue.

Sincerely,

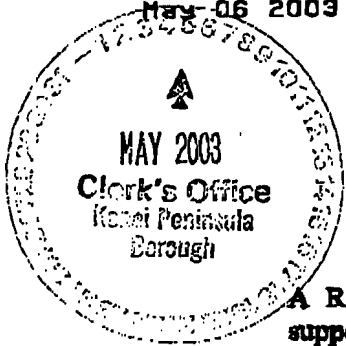
Kevin J. Knotek

MAY 06 2003 16:45

HP LASERJET 3330

p. 1

AGENDA ITEM 0.2.f



**ALASKA VOTERS ORGANIZATION
RESOLUTION 2003-09**

A Resolution in support of Kenai Peninsula Borough Resolution 2003-054, which supports SSHJR 3, which would authorize an election to decide if the voters of Alaska wish to approve a Constitutional Amendment, that will protect the Permanent Fund Dividend program.

WHEREAS, during the special statewide advisory election held in 1999, the voters of Alaska expressed overwhelming opposition to the Legislature's proposed "Balanced Budget Plan "by a margin of over 4 to 1; and

WHEREAS, the Legislature put this clear question on the 1999 ballot: "After paying annual dividends to residents and inflation-proofing the permanent fund; should a portion of Permanent Fund earnings be used to help balance the state budget?" 83% of Alaska's voters answered with a resounding NO; and

WHEREAS, most candidates elected in November 2002 promised they would not touch the Permanent Fund, without a vote of the people; and

WHEREAS, the Legislature and Governor are proposing appropriations from the Permanent Fund earnings, which is in opposition to the intent of the 1999 advisory vote and election promises made during the 2002 election campaign; and

WHEREAS, government spending in Alaska currently exceeds the average 1980's budget level when the North Slope was at 100% oil production; and

WHEREAS, North Slope oil production is currently only 50% of the 1980's peak, with oil royalty payments to the state reduced by the same amount; and

WHEREAS, the legislature has failed to recognize the direct correlation between increased state spending and reduced oil royalty payments being the underlying reason for the growing budget deficit; and

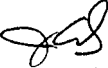

WHEREAS, the legislature has continued to fund our state government at an unsustainable level, by making annual withdrawals from the Constitutional Budget Reserve; and

WHEREAS, the legislature continues to deplete our Constitutional Budget Reserve and has failed to submit any plan to repay this "rainy day account", as required by the Alaska Constitution; and

WHEREAS, by failing to address the growing budget deficit, the legislature has less options available with each passing year, other than tapping the Permanent Fund earnings; and

Post-It® Fax Note	7871	Date	5/5/03	# of pages	1 of 2
To	KPB Assembly	From	Wanda McBride		
Co./Dept.		Co.	AK Voters		
Phone #		Phone #	776 8008		
Fax #		Fax #			

Memorandum

To: Linda Murphy, Borough Clerk
Thru:  Jeff Sinz, Finance Director
From:  Joanne Rodgers, Delinquent Accounts Specialist
Date: May 6, 2003
Subject: New Liquor License

Restaurant or Eating Place (Seasonal) – Within the Kenai Peninsula Borough

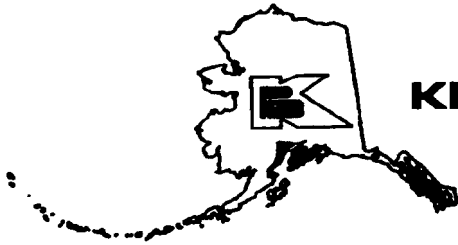
Kenai Riverside Lodge

Owners: Alaska Wildland Adventures, Inc.
Location: 16520 Sterling Hwy
Mail: PO Box 389
Girdwood, AK 99587

Please be advised that the Kenai Peninsula Borough Finance Department has no objection to the new liquor license application for the above noted liquor license based on unpaid taxes.

All tax accounts registered to the business and/or applicants are current at this time.

Please forward us a copy of the Assembly approval/objection letter for our records. Thank you for your consideration in this matter.



KENAI PENINSULA BOROUGH


144 N. BINKLEY • SOLDOTNA, ALASKA • 99669-7599
BUSINESS (907) 262-4441 FAX (907) 262-1892

**DALE BAGLEY
MAYOR**

MEMORANDUM

TO: Pete Sprague, Assembly President
Kenai Peninsula Borough Assembly Members

THRU: Dale Bagley, Borough Mayor

FROM:  Max J. Best, Borough Surveyor

DATE: May 6, 2003

SUBJECT: Resolution 2003-056: Supporting the Chugach National Forest Seward Ranger District Recreational Development Plan

The Planning Commission reviewed the subject resolution during their regularly scheduled April 28, 2003 meeting.

The motion to recommend adoption of the resolution passed by a majority vote.

Draft, unapproved minutes of the subject portion of the meeting are attached.

AGENDA ITEM H. SPECIAL CONSIDERATIONS

2. Kenai Peninsula Borough Planning Commission Resolution 2003-13: A Resolution Supporting The Chugach National Forest Seward Ranger District Recreational Development Plan

STAFF REPORT

PC Meeting: 4-28-03

Approximately 1.2 million acres of the Chugach National Forest are within the Kenai Peninsula Borough. About 40 percent of the traveling public visits the Kenai Peninsula many of whom pursue recreation using trails, public cabins, and public campgrounds. The majority of existing campgrounds, trails, cabins, and trail heads were designed and constructed in the 1960's and are in need of repair and upgrading.

The Seward Ranger District within the Chugach National Forest has developed a plan to modernize and expand the recreational infrastructure of campgrounds, trails, cabins, and trail heads. The proposed Recreational Development Plan includes adding:

- 251 new campground units along with the modernization of 260 existing units.
- 14 new cabins to bring the total to 32 public use cabins,
- 11 trail projects that will add 130 miles of new trails within the Chugach National Forest,
- 12 new trailheads to provide additional capacity and support the trails program; and

Improved campground facilities will enhance recreational opportunities for guests and residents of the Kenai Peninsula and meets the intent of Goal 3.9 Parks and Recreation (To provide quality outdoor recreational areas and facilities for Borough residents and visitors.) of the Kenai Peninsula Borough Comprehensive Plan.

STAFF RECOMMENDATION: Adopt Kenai Peninsula Borough Planning Commission Resolution 2003- 13, thereby Supporting The Chugach National Forest Seward Ranger District Recreational Development Plan.

END OF STAFF REPORT

Mr. Best commented that originally staff prepared a Planning Commission resolution. Staff now believes that it would be preferable for the Commission to make recommendations regarding the Assembly's Resolution 2003-056, Supporting the Chugach National Forest Seward Ranger District Recreational Development Plan. Resolution 2003-056 is scheduled for the May 6, 2003 Assembly meeting to be held in Seward.

Commissioner Hohl asked if it would be appropriate for the advisory planning commissions (Moose Pass, Cooper Landing, and Hope/Sunrise) affected by the Plan to be included. She asked if the advisory planning commissions had reviewed the Plan. Mr. Best replied no. He talked with administration and Mr. Kania. It was determined the best course of action was to schedule the resolution for the May 6 Seward meeting.

Commissioner Hohl remarked that although the document was called a plan, it appeared to be very preliminary. She asked if a document other than the four pages given to the Commission was available. Mr. Best replied no. Public scoping, EIS (Environmental Impact Statement), and other public processes will be undertaken before anything in the Plan would take place. An extensive public process will have to take place before any project in the plan is begun. The resolution supported improving some of the recreational facilities.

Commissioner Hohl asked if the word "preliminary" could be included in the resolution so there was no confusion if a plan is developed in the future. Mr. Best replied this change would be at the discretion of the Assembly. He added that the Commission could make a recommendation to modify the resolution to note the document was a preliminary plan subject to change during the public processes.

Commissioner Hutchinson noted the Commission's resolution said 1.2 million acres of the Chugach National Forest were within the Borough, and Resolution 2003-056 said 1.4 million acres were within the Borough. Mr. Best replied staff researched this information; approximately 1.2 million acres of the National Forest are within the Kenai Peninsula Borough.

Commissioner Troeger planned to support the Commission's Resolution 2003-13. He planned to amend the resolution to add another section providing that the resolution would be sent to the Assembly for their consideration. He supported the Assembly's resolution.

MOTION: Commissioner Troeger moved, seconded by Commissioner Johnson, that the Borough Planning Commission recommend adoption of Assembly Resolution 2003-056.

Commissioner Troeger suggested a new section be added to the Assembly's resolution stating that a copy of the resolution would be sent to the Chugach National Forest Ranger District.

Commissioner Martin referred to the Manitoba Mountain cabin. He questioned the Chugach National Forest Service's actions regarding the cabin. The cabin was condemned and taken away from those who were using it. The Chugach National Forest Service decided to use the cabin, but now the cabin is being condemned again. He asked for anyone with local knowledge to comment. Commissioner Hohl pointed out the letter contained the local knowledge.

Commissioner Hohl voiced reluctance to support the resolution without hearing from the affected advisory planning commissions first. She supported the concept of the proposal. She understood additional processes would be done, but the resolution could be interpreted as support of demolition of the cabin or a winter Iditarod Trail. She added that the Seward area had not heard of a winter Iditarod Trail. She was not against upgrading the Chugach National Forest facilities.

Chairman Bryson thought it would be appropriate for any comments received by the advisory planning commissions to be provided to the Assembly.

Commissioner Hohl asked if Planning staff was going to notify the advisory planning commissions that Resolution 2003-056 was on the Assembly's agenda for the Seward meeting. Mr. Best replied yes.

Commissioner Johnson echoed Commissioner Hohl's concerns. He supported the motion.

Ms. Sweppy re-stated the motion.

VOTE: The motion passed by a majority vote.

BRYSON YES	BOSCACCI YES	CLARK NO	GROSS YES	HOHL NO	HUTCHINSON YES	ISHAM YES
JOHNSON YES	MARTIN NO	PETERSEN NO	TAURIAINEN YES	TROEGER YES	VACANT SEAT HOMER CITY	8 YES 4 NO 1 VACANT SEAT

Sweppy, Maria

From: rainyday [c_griz@yahoo.com]
Sent: Monday, April 28, 2003 2:03 PM
To: planning@borough.kenai.ak.us
Subject: USFS proposal

Hello Maria,

Please forward to all KPB Planning Commissioners:

Dear Commissioners,

Re: USFS Chugach National Forest Recreational
Development Plan, Resolution 2003-13:

I am concerned about several aspects of this plan, the least of which is the lack of public notification. Dramatically expanding and increasing campgrounds will have huge impacts on residents and wildlife on the eastern Kenai Peninsula.

For instance, the brown bear population in this area has not yet been studied: population numbers, distribution, travel corridors, denning sites, feeding sites, and seasonal use of the land is not yet known. These studies are scheduled within the next few years. Until the data is collected, huge changes such as those proposed by the USFS, should not be approved by the Commission.

The Tern Lake Project is still under public review with comments accepted by the USFS until May 2. This proposal has stirred up a great deal of controversy, especially the negative impacts of the east shore improvements: smelly restrooms, dangerous parking lot, intrusive boardwalk impacting wildlife including bears, swans, arctic terns, and salmon. Other proposed improvements on the other side of the lake such as the tower and extended boardwalk have not been well received. It would be premature to approve this plan without waiting for public comments and review.

I urge you to postpone approval of this resolution until the public has more time to understand and review the Recreational Development Plan, until the brown bear study has been completed with recommendations, and the true impacts of the plan are analysed. Wise planning depends on complete data. Please wait for more information.

Thank you very much for your consideration.
Sincerely,
Carol Griswold
Seward

Do you Yahoo!?
The New Yahoo! Search - Faster. Easier. Bingo.
<http://search.yahoo.com>

Sweppy, Maria

From: Beverly Dunham [wilnbev@ak.net]
Sent: Monday, April 28, 2003 2:43 PM
To: msweppy@borough.kenai.ak.us; planning@borough.kenai.ak.us
Cc: meggin clancy; lhohl@connect.kpbc.ak.us
Subject: Manitoba.doc

Importance: High

April 28, 2003

Kenai Peninsula Planning Commission

To Whom It May Concern:

This letter is to address my concerns about destroying the Manitoba Cabin at Summit Lake. The Forest Service justifies the destruction of this historic cabin by saying it is structurally unsound. The report this information is based on states the inspection was done by an engineer. However, an engineer should have stamped the report with their credentials, the report is signed by a Forest Service employee but does not indicate the engineer designation.

The Manitoba Cabin was built in the late 1930's and used as a resting spot for the mail carriers between Hope, Sunrise, and Seward. In 1943 my grandparents purchased the cabin from the Shields family who used it as a home base for mining operations. My grandparents Mr. & Mrs. Delbert Robbins used the cabin as a home base for hunting fishing and recreation until 1961 when it was sold to my parents Willard & Beverly Dunham who continued to use the cabin until the early 70's. My parents sold the cabin to Whitey and Mickey VanDuesen who lived there year round for several years. VanDeusen sold the cabin and the gold mining rights to Ted and Ruth McHenry who continued to use the cabin and work the claim until the Forest Service evicted them, telling them the cabin was going to be destroyed.

Several years later our family found out that the cabin had never been torn down but instead was used by the Forest Service for their visiting VIP's. When questioned about this practice the Forest Service leased the cabin to the Anchorage Nordic Ski Club who had continued to lease the Manitoba cabin until Dec. 31, 2001 when the Forest Service took it back claiming the structure was unsafe.

The Manitoba Cabin has been in the same location and actively used for some 75 years. It has a new roof, which was put on by my brother, his father-in-law, and other family members. During that same summer my brother dug a new pit for the outhouse (which was formerly the meat house). There have been no structural problems that we know of. My brother was a member of the Nordic Ski club at the time and our family continued to rent the cabin at least one week a year during the time the Nordic Ski Club leased the

4/28/2003

Manitoba Cabin from the Forest Service. The Manitoba area is a very popular region for recreational use by skier's and snowmachiners. It seems a waste of money to tear down Manitoba Cabin and spend some 70,000 to build a new facility, nor do I see how the cabin could be moved as it sits on the far side of a cliff overlooking Mills Creek which is connected by only a foot bridge to the highway side.

The Manitoba Cabin has historical ties to the Seward, Moose Pass, Hope, and Sunrise areas. It is a functional facility, which has served many generations and still has many years of service left in it. Might I suggest the Manitoba Cabin be preserved on its original site as an historical site?

Sincerely,

Meggin Dunham Clancy
P.O. Box 1595
208 Marathon Dr.
Seward, Alaska 99664
(907) 224-3815

Main Identity*Agenda Item 0.2.f*

From: "Mary Griswold" <mgrt@xyz.net>
To: "Chris Moss" <cmoss@xyz.net>; "Milli Martin" <millimom@xyz.net>; "Dale Bagley" <DBagley@borough.kenai.ak.us>; "Paul Fischer" <akjfischer@hotmail.com>; "Gary Superman" <gsuperman@gci.net>; "Pete Sprague" <psprague@acsalaska.net>; "Grace Merkes" <merkes@ptialaska.net>; "Ron Long" <rlms@ptialaska.net>; "John Davis" <jcdavis@gci.net>; "Betty Glick" <bjg@alaska.net>
Sent: Monday, May 05, 2003 10:19 PM
Subject: KPB 2003-054

Dear Assembly Members and Mayor Bagley,

Regarding KPB Resolution 2003-054

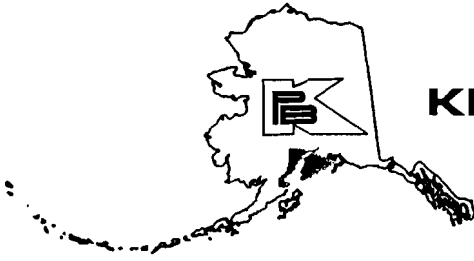
I have been closely following the legislative action relating to the Alaska Permanent Fund, particularly HJR 3, SSHJR 3, HJR 1, HJR 26, CSHJR 26 and SJR 18. I encourage you to amend Resolution 2003-054 to include HJR 26 or replace HJR 3 with HJR 26. Both address constitutional amendments relating to the permanent fund. The new version of HJR 3 is very different from the original. HJR 3 originally included provision for a 5% of market value (POMV) payout limit and provision for allocating at least 50% of the annual appropriation to a dividend program. The current sponsor substitute amended HJR 3 to delete reference to 5 POMV and changed its original dividend program language to language establishing the current dividend distribution formula in the constitution.

SSHJR 3 is not moving in the legislature. However, HJR 26 and companion SJR 18 are moving through the committee process. HJR 26 is similar, but not identical, to the original HJR 3. HJR 26 provides for a 5% of market value payout limit, but does not address the distribution of the annual payout in the constitution.

I enthusiastically support HJR 26 because it constitutionally inflation-proofs the entire permanent fund and creates a framework to manage the permanent fund for long-term growth instead of short-term gain. 5 POMV payout protects the value of the permanent fund and provides a limited, predictable, and sustainable revenue stream.

The use of the annual payout should not be set in the constitution because this is an appropriation issue better left to the legislative process. The House Ways & Means Committee is working on HB 298 relating to the distribution of permanent fund proceeds in the statutes if a POMV constitutional amendment is approved by the voters in the 2004 general election. I strongly encourage the legislature to secure, by statute, 80% of the annual payout for the dividend program to establish a dividend formula comparable to what we now have.

5 POMV is too valuable an asset for the permanent fund to risk voter rejection by threatening the dividend program. 5 POMV in the



AGENDA ITEM O.2.c

KENAI PENINSULA BOROUGH

144 N. BINKLEY • SOLDOTNA, ALASKA • 99669-7599
BUSINESS (907) 262-4441 FAX (907) 262-1892



DALE BAGLEY
MAYOR

MEMORANDUM

TO: Pete Sprague, Assembly President
Members, Kenai Peninsula Borough Assembly

THRU: *DLB* Dale Bagley, Mayor

FROM: *CT* Colette Thompson, Borough Attorney
JS Jeff Sinz, Finance Director
Todd Syverson, Assistant Superintendent
GL Gary Lamb, Risk Manager

DATE: May 5, 2003

SUBJECT: Resolution 2003-051, approving a contract for general broker services.

Attached please find the completed Resolution 2003-051 in which the administration requests that the assembly award the contract for general broker services to Willis of Alaska, Inc. Also please find the draft contract for assembly approval. As explained in the memorandum accompanying the resolution in the assembly packet, the proposals were not due until May 1, 2003, which was after the packet deadline for the May 6, 2003 assembly meeting. Expeditious review and approval of this resolution is requested because the existing insurance coverage expires July 1, 2003, and as much time as possible will be needed to adequately seek competitive proposals for insurance services by that deadline. Three proposals were received, and the proposal receiving the most points was submitted by Willis of Alaska, Inc. Accordingly, the risk management committee and risk manager request that the assembly authorize the administration to enter into substantially the attached contract with Willis of Alaska, Inc.

Introduced by: Mayor
Date: 05/06/03
Action:
Vote:

**KENAI PENINSULA BOROUGH
RESOLUTION 2003-051**

A RESOLUTION APPROVING A CONTRACT FOR GENERAL BROKER SERVICES

WHEREAS, in Resolution 2003-019, the assembly approved the acquisition of insurance through a broker of record beginning July 1, 2003, and the issuance of a competitive request for proposals to select a broker of record; and

WHEREAS, the risk management committee and risk manager issued a competitive request for proposals to select a broker of record with proposals due on May 1, 2003; and

WHEREAS, the proposals have been evaluated and Willis of Alaska, Inc. received the most points in the review; and

WHEREAS, KP.B 2.34.110(D) requires that the assembly approve the contract for general broker services of a year or longer;

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

SECTION 1. That the contract for general broker services with Willis of Alaska, Inc., a copy of which accompanies this resolution, is hereby approved by the assembly.

SECTION 2. That the mayor is authorized to enter into a contract in substantially the form as the accompanying contract.

SECTION 3. That this resolution takes effect immediately upon its enactment.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF MAY 2002.

Pete Sprague, Assembly President

ATTEST:

Linda S. Murphy, Borough Clerk

**KENAI PENINSULA BOROUGH
PROPOSAL EVALUATION TAB SHEET**

PROPOSAL TITLE: INSURANCE BROKER OF RECORD

EVALUATION CRITERIA	WILLIS OF ALASKA, INC.	BROWN AGENCY/AON	BRADY & COMPANY
Experience and qualifications (0-20 points)	78	59	49
Firms' capabilities and qualifications (0-20 points)	79	60	66
Technical and analytical service capabilities (0-20 points)	77	73	70
Clarity and completeness of proposal (0-20 points)	78	67	63
Cost (0-20 points)	54.4	45.6	80
	366.4	304.6	328

DATE: May 2, 2003

PROFESSIONAL SERVICES AGREEMENT

FOR

HEALTH BENEFITS BROKER OF RECORD SERVICES

THIS AGREEMENT made and entered by and between the KENAI PENINSULA BOROUGH and the KENAI PENINSULA BOROUGH SCHOOL DISTRICT and WILLIS OF ALASKA, INC. (also known as Willis).

Section 1. Definition. In this Agreement:

1. The term "Borough" means the Kenai Peninsula Borough and Kenai Peninsula Borough School District.
2. The term "Consultant" or "Broker of Record" means Willis of Alaska, Inc. (also known as Willis).
3. The term "Mayor" means the mayor of the Kenai Peninsula Borough or his authorized representative.

Section 2. Scope of Services. The Broker of Record shall perform all the services provided for by this Agreement as described in and subject to the conditions contained in Attachments A and B. Except to the extent the language is clearly inapplicable, these conditions are incorporated by reference as if fully set forth herein.

- A. Attachment A is the Request For Proposals titled: *Insurance Broker of Record*, dated April 1, 2003.
- B. Attachment B is the entire Proposal, submitted by Willis in response to Attachment A, on May 1, 2003.

Section 3. Personnel. Personnel shall be limited to those listed in Attachment B, the proposal to the Kenai Peninsula Borough and School District, dated May 1, 2003.

Section 4. Time of Performance. The services of the Broker of Record shall commence May 7, 2003, and shall terminate on June 30, 2006. The period of performance may be extended for an additional 3-year period only by the mutual written agreement of the parties.

Section 5. Compensation.

- A. Subject to the provisions of this Agreement, the Borough shall pay the Broker of Record a total sum for all services and expenses listed in the Scope of Work of Attachment B, for the term of this Agreement not exceeding the prepaid sum of \$75,000 per year, not to exceed \$225,000 over the life of the contract.
- B. Actuarial studies needed over the life of the contract shall be negotiated but are not expected to exceed an average of \$8,000 per study.
- C. Services needed beyond the Scope of Work shown in Attachment B shall be negotiated at a rate of \$125.00 per hour.
- D. Except as otherwise provided in this Agreement, the Borough shall not provide any additional compensation, payment, service or other thing of value to the

Broker of Record in connection with performance of Agreement duties. The parties understand and agree that, except as otherwise provided in this agreement, administrative overhead and other indirect or direct costs the Broker of Record may incur in the performance of its obligations under this Agreement have already been included in computation of the Broker of Record's fee and may not be charged to the Borough.

Section 6. Method and Time of Payment.

- A. Normal billing cycle is 30 calendar days from receipt of an approved invoice.
- B. All invoices must be submitted in duplicate and addressed as follows:

Kenai Peninsula Borough
Attn: Risk Management
144 N. Binkley Street
Soldotna, AK 99669

- C. It is expressly understood and agreed that in no event shall the total compensation due the Broker of Record exceed the prepaid total of \$75,000 per year except as listed under **Section 5. Compensation**, listed above.

Section 7. Ownership. All finished or unfinished documents, data, studies, surveys, and reports or other material prepared by the Broker of Record under this agreement are the property of the Borough.

Section 8. Termination of Agreement for Cause. If, through any cause, the Broker of Record shall fail to fulfill in a timely and proper manner the obligations under this Agreement or if the Broker of Record shall violate any of the covenants, agreements, or stipulations of this Agreement, the Borough shall have the right to terminate this Agreement by giving written notice to the Broker of Record of termination and specifying the effective date thereof, at least five (5) days before the effective date of such termination. All finished or unfinished documents, data, studies, surveys and reports or other material prepared by the Broker of Record under this Agreement are the property of the Borough and shall be delivered to the Borough by or upon the effective date of termination. The Broker of Record shall be entitled to receive compensation only for work completed to the Borough's satisfaction in accordance with the terms of this Agreement.

Section 9. Termination for Convenience of Borough. The Borough may terminate this Agreement at any time by giving written notice to the Broker of Record of such termination and specifying the effective date of such termination. All finished or unfinished documents and other materials as described in Section 8, above, are the property of the Borough and shall be delivered to the Borough by or upon the effective date of termination. The Broker of Record shall be entitled to receive compensation in accordance with the payment provisions of this Agreement only for work completed to the Borough's satisfaction in accordance with the terms of this Agreement. If this Agreement is terminated due to the fault of the Broker of Record, Section 8 of this Agreement shall govern the rights and liabilities of the parties.

Section 10. Causes Beyond Control. In the event the Broker of Record is prevented by a cause or causes beyond control of the Broker of Record from performing any obligation of this Agreement, nonperformance resulting from such cause or causes shall not be deemed to be a breach of this Agreement which will render the Broker of Record liable for damages or give rights to the cancellation of this Agreement for cause. However, if and when such cause or causes cease to prevent performance, the Broker of Record shall exercise all reasonable diligence to resume and complete performance of the obligation with the least possible delay. The phrase “cause or causes beyond control,” as used in this section, means any one or more of the following causes which are not attributable to the fault or negligence of the Broker of Record and which prevent the performance of the Broker of Record: fire, explosions, acts of God, war, orders or law of duly constituted public authorities, and other major uncontrollable and unavoidable events, all of the foregoing which must actually prevent the Broker of Record from performing the terms of this Agreement. Events that are peculiar to the Broker of Record and would not prevent another Broker of Record from performing, including, but not limited to financial difficulties, are not causes beyond the control of the Broker of Record. The Borough will determine whether the event preventing the Broker of Record from performing is a cause beyond the Broker of Record’s control.

Section 11. Modifications.

- A. The parties may mutually agree to modify the terms of this Agreement. Modifications to this Agreement shall be incorporated into this Agreement by written amendments.
- B. It is expressly understood that the Borough may require changes in the scope of services and an unreasonable refusal by the Broker of Record to agree to modification in the scope of services will be the basis for termination of this Agreement for cause. It is expressly understood that the total amount of compensation for successful performance of this Agreement will not be modified, under any circumstances, without prior written approval of the Borough.

Section 12. Interest of Members of Borough and Others. No officer, member or employee of the Borough and no member of its governing body, and no other public official of the governing body shall participate in any decision relating to this Agreement which affects their personal interest or the interest of any corporation, partnership or association in which they are, directly or indirectly, interested or having any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

Section 13. Assignability.

The Broker of Record shall not assign any interest in this Agreement and shall not transfer any interest in the same (whether by assignment or notation) without the prior written consent of the Borough thereto; provided, however, that claims for money due or to become due to the Broker of Record from the Borough under this Agreement may be assigned by court order or to a bank, trust company, or other financial institution without such approval. Notice of any such assignment or transfer shall be furnished promptly to the Borough, or the Broker of Record

shall be responsible to the Borough for any moneys due the assignee of this Agreement that are paid directly to the Broker of Record.

Section 14. Interest of Broker of Record. The Broker of Record covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Agreement. The Broker of Record further covenants that in the performance of this Agreement no person having any such interest shall be employed.

Section 15. Findings Confidential. To the extent permitted or required by law any reports, information, data, etc., given to or prepared or assembled by the Broker of Record under this Agreement which the Borough requests to be kept confidential shall not be made available to any individual or organization by the Broker of Record without the prior written approval of the Borough.

Section 16. Publication, Reproduction and Use of Materials. No material produced, in whole or in part, under this Agreement shall be subject to copyright in the United States or in any other country. The Borough shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, any reports, data or other materials prepared under this Agreement.

Section 17. Jurisdiction; Choice of Law. Any civil action arising from this Agreement shall be brought in the superior court for the third judicial district of the state of Alaska at Kenai. The law of the state of Alaska shall govern the rights and obligations of the parties.

Section 18. Non-Waiver. The failure of the Borough at any time to enforce a provision of this Agreement shall in no way constitute a waiver of the provisions, nor in any way affect the validity of this Agreement or any part thereof, or the right of the Borough thereafter to enforce each and every protection hereof.

Section 19. Permits, Laws and Taxes. The Broker of Record shall acquire and maintain in good standing all permits, licenses and other entitlements necessary to the performance under this Agreement. All actions taken by the Broker of Record under this Agreement shall comply with all applicable federal, state, and local regulations including, but not limited to, those laws related to wages, taxes, social security, workers compensation, nondiscrimination, licenses, and registration requirements. The Broker of Record shall pay all taxes pertaining to its performance under this Agreement.

Section 20. Agreement Administration.

- A. The Risk Manager, or his designee, will be the representative of the Borough administering this Agreement.
- B. The services to be furnished by the Broker of Record shall be administered, supervised, and directed by Jana Smith and/or Randy Pugh. In the event that the individual named above or any of the individuals identified in the proposal to perform work under this Agreement is unable to serve for any reason, the Broker

of Record shall appoint a successor in interest subject to written approval of the Borough.

Section 21. Integration. This instrument and all appendices and amendments hereto embody the entire agreement of the parties. There are no promises, terms, conditions or obligations other than those contained herein; and this Agreement shall supersede all previous communications, representations or agreements, either oral or written, between the parties.

Section 22. Defense and Indemnification. The Broker of Record shall indemnify, defend, save and hold the Borough, its elected and appointed officers, agents and employees, harmless from any and all claims, demands, suits, or liability of any nature, kind or character including costs, expenses, and attorneys fees. The Broker of Record shall be responsible under this clause for any and all actions or claims of any character resulting from Broker of Record or Broker of Record's officers, agents, employees, partners, attorneys, suppliers, and subcontractors' performance or failure to perform this Agreement in any way whatsoever including but not limited to claims for (1) personal injuries, (2) death, (3) economic loss, (4) property damages, (5) contract violations, (6) violation of statutes, ordinances, constitutions, rules or regulations, or other laws, (7) or any other kind of loss sustained by any person, or property arising from performance or failure to perform under this Agreement.

This defense and indemnification responsibility includes claims alleging acts or omissions by the Borough or its agents that are said to have contributed to the losses, failure, violations, or damage. However, Broker of Record shall not be responsible for any damages or claim arising from the sole negligence or willful misconduct of the Borough, its agents, or employees.

Section 23. Interpretation and Enforcement. This Agreement is being executed by the parties following negotiations between them. It shall be construed according to the fair intent of the language as a whole, not for or against any party. The titles of sections in this Agreement are not to be construed as limitations or definitions but are for identification purposes only.

Section 24. Relationship of the Parties. The services to be rendered under this Agreement are those of an independent contractor. The Broker of Record will not at any time directly or indirectly act as an agent, servant or employee of the Borough or make any commitments or incur any liabilities on behalf of the Borough without the Borough's express consent. The Borough shall not supervise or direct the Broker of Record except as set forth in this agreement.

Section 25. Insurance. Broker of Record and all subcontractors, if any, shall be responsible for the purchase and maintenance of minimum insurance coverage as specified in paragraphs A and B of this section.

This insurance coverage shall be in acceptable form, and for the amounts specified by the Borough, or as required by law, whichever is greater.

This insurance coverage shall remain in effect for the life of this Agreement and shall be a part of the contract price. This insurance shall be primary and exclusive of any other insurance carried by the Borough.

- A. Commercial General Liability insurance shall not be less than \$2,000,000 per occurrence.
- B. Commercial Auto Liability insurance shall not be less than \$1,000,000 combined single limit bodily injury and property damage per occurrence.
- C. Worker's compensation and employers liability insurance shall be provided for all employees per Alaska State Statutes who are performing work under this Agreement.
- D. Professional Liability – Insurance Broker's Errors and Omissions insurance shall be not less than \$3,000,000.
- E. Certificate(s) of insurance as described in paragraphs A, B, C and D of this section shall be provided by Broker of Record, and certificates as described in paragraphs A and B by all subcontractors, or their insurance companies or their agents. The Borough shall be named as an additional insured on the policies specified in paragraph A and B for the work specified in this Agreement. Certificates of insurance, acceptable in form and content, will be delivered to:

Kenai Peninsula Borough
Risk Management
144 N. Binkley Street
Soldotna, AK 99669

- F. There shall be no cancellation or material change of the insurance coverages, or intent not to renew the insurance coverages as specified in this Agreement, without thirty (30) days prior written notice to the Borough. Notice of cancellation, material change in coverage, or intent not to renew will be delivered to the address designated in paragraph E of this section. Cancellation or material change in insurance coverage without written authorization by the Borough is a material breach of this Agreement, and subjects this Agreement to termination for cause under Section 8.
- G. Upon renewal or change in policies during this Agreement, certificates of insurance shall be delivered to the address designated in paragraph E of this section.
- H. All policies will include a waiver of subrogation against the Borough. The Borough will not accept a tender of defense alleging bad faith.

Section 26. Severability. If any section or clause of this Agreement is held invalid by a court of competent jurisdiction, or is otherwise invalid under the law, the remainder of this Agreement shall remain in full force and effect.

Section 27. Understanding. The Broker of Record acknowledges that the Broker of Record has read and understands the terms of this Agreement, has had the opportunity to review the same with counsel of their choice, and is executing this Agreement of their own free will.

Section 28. Notices. Any notice required pertaining to the subject matter of this Agreement shall be personally delivered or mailed by prepaid first-class, registered or certified mail to the following addresses:

Kenai Peninsula Borough: Risk Management
144 N. Binkley Street
Soldotna, AK 99669

Broker of Record: Willis of Alaska, Inc.
4220 B Street
Anchorage, AK 99503

Section 29. Consultant’s Violations of Tax Obligations.

- A. This Agreement can be terminated for cause, pursuant to Section 8, if it is determined that a consultant is in arrears of any taxation, lease or rental agreement that is due to the Borough that is not remedied within ten (10) calendar days of notification by regular mail.
- B. The Borough reserves any right it may have to offset amounts owed by an individual, firm, corporation or business for delinquent Borough taxes, moneys owed on sales, assessments, leases and rental agreements, against any amount owing to the same under an agreement between the Borough and the same.

Section 30. Fund Verification. Fund source and verification of funds for this project:

Prorated Funding Sources: 700-11236-00000-43508 for Workers’ Compensation
700-11237-00000-43511 for Property
700-11238-00000-43515 for Liability

KENAI PENINSULA BOROUGH

BROKER OF RECORD

By: _____
Its: _____
Dated: _____

By: _____
Its: _____
Dated: _____

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

By: _____
Its: _____
Dated: _____

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY BY:

Borough Clerk

Colette Thompson
Borough Attorney

ACKNOWLEDGMENTS

STATE OF ALASKA)
) ss.
THIRD JUDICIAL DISTRICT)

The foregoing instrument was acknowledged before me this ____ day of _____, 200__,
by _____, Mayor of the Kenai Peninsula Borough, an Alaska
municipal corporation, for the corporation on behalf of the corporation.

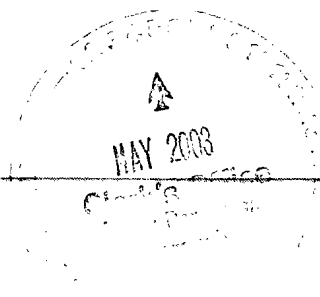
Notary Public for State of Alaska
My Commission Expires: _____

STATE OF ALASKA)
) ss.
THIRD JUDICIAL DISTRICT)

The foregoing instrument was acknowledged before me this ____ day of _____,
200__, by _____, the _____ of
_____ for and on behalf of _____.

Notary Public for State of Alaska
My Commission Expires: _____

Biggs, Sherry



AGENDA ITEM 0.2.h.

April 29, 2003
41658 Seward Hwy
Moose Pass, Alaska 99631

Michael Kania, District Ranger
Seward Ranger District
Chugach National Forest

Routed from Borough Clerk's office to:	
Assembly members	<input checked="" type="checkbox"/>
Mayor	<input checked="" type="checkbox"/>
Finance	<input type="checkbox"/>
Assessing	<input type="checkbox"/>
Planning	<input checked="" type="checkbox"/>
Legal	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>

Re: Tern Lake Fish and Wildlife Viewing Area

My name is Melissa Garver Guernsey and I have resided at Mile 36 of the Seward Highway since 1995. I have been a resident of Alaska since 1989. I began visiting the Chugach National Forest in 1981. I live in one of the ten closest residences to Tern Lake.

I object to the entire proposal for the Tern Lake Fish and Wildlife Viewing Area dated March 2003 and signed by Michael Kania, District Ranger. I vehemently disagree with the premise set forth in the purpose statement. Tern Lake is already a "world class fish and wildlife viewing area" without any intervention of the U.S. Forest Service. Watching the swans begin flight is breathtaking and watching the salmon swim their last swim irreversibly humbling. These and other of nature's spectacles can be viewed at Tern Lake without the cluttering of boardwalks, towers and additional parking.

Tern Lake is a pristine area which can already be enjoyed by all. There are two parking lots and two viewing platforms. There are gravel trails which were formerly the road access for Tern Lake campground. The birds, bears and fish travel to the Lake in peace with many natural areas undisturbed by the so-called construction enhancements of man.

A point which is not mentioned in the proposal is that a viewing area superior to any of those proposed already exists at approximately Mile 37 of the Seward Highway. There is a large easy access parking area above Tern Lake which gives an entire overview. From this vantage point, the view of the lake is spectacular

Zoos are wonderful educational vehicles and safe havens for caged animals. Zoos have their place in the world. Please do not take the pristine "world class fish and wildlife viewing area" of Tern Lake and turn it into a zoo. I strongly urge that the action taken on this proposal be "not at all".

The following are my objections and reasons for my objections. In the interest of clarity, I have listed a portion of each of the project elements followed by my objections.

Removal of the existing fish viewing platform at the Day Use area, and construction of a new fish viewing bridge (approximately 15 feet). The bridge connects to the parking area, at the...

The current fish viewing platform is more than adequate for viewing the salmon run. Building a bridge across to "Goldeneye Knob" would greatly detract from the view seen standing on the current platform looking from the spawning salmon up the bank of "Goldeneye Knob" with its native plants, rocks and moss and beyond to the snow-capped peaks. You can stand on either end of the

KENAI PENINSULA BOROUGH ASSEMBLY

Pete Sprague, President

Gary Superman, Vice President


144 North Binkley Street
Soldotna, Alaska 99669

☎ 907-262-8608

Fax 907-262-8615

MEMORANDUM

TO: Assembly President Sprague
Members of the Assembly

FROM: Grace Merkes, Assembly Member 

DATE: April 15, 2003

SUBJECT: Ordinance 2003-043 Substitute

Speaking in support of the **SUBSTITUTE RESOLUTION**

Reasons for why I am submitting a substitute resolution to request US President, Attorney General, Homeland security, Congress, etc. to formally review, and as necessary amend various Terrorism Acts to ensure they are consistent with constitutionally protected rights and liberties.

1st I want to make it clear that I support all citizens' rights as guaranteed by our Constitutions and Amendments to the Constitution. I do not want to see those rights eroded or violated because of Terrorism but I do think that with the current threat of terrorism in the United States, government should be given the authority to monitor and intercept communications and acts of suspected terrorism.

2nd I think the original Resolution is something that was written by someone, I'm not sure who, other than the sponsor, our legal advisor, or the citizen that originally submitted the idea to the assembly. The USA Patriot Act which means "**Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism**" is so long, (on my computer 380 pages) that an ordinary person cannot understand or interpret it. I don't think this assembly should accept a Resolution we have little knowledge of. We, as a local elected body, have no resources to research all the Acts and the reasons they were implanted or changed as presented in the original Resolution.

3rd I think we can **agree** with the first five and the eight Whereas in reference to the Amendments in the US Constitution. We have access to the Constitution and have agreed to uphold it when we took the oath of office.

4th Reference to the 5th and 6th Amendment is **only part of those Amendments and should state that**

Kenai Peninsula Borough School District

2003 – 2004

ANNUAL BUDGET

March 3, 2003



**BOROUGH DEPUTY CLERK
SHERRY BIGGS**

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2003
and Ending June 30, 2004

Dr. Donna Peterson, Superintendent of Schools

Prepared by Business and Finance

Melody Douglas
Chief Financial Officer

Laurie Olson
Accountant

NOTICE

Certain pages of this document have been left blank intentionally.

These pages are identified by asterisks as shown on this page.

* * * * *

Kenai Peninsula Borough School District
2003-2004 Annual Budget
Board Approved
March 3, 2003

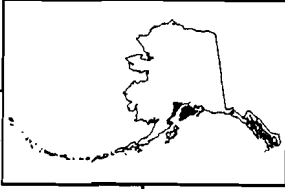
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Kenai Peninsula Borough School District
 2003-2004 Annual Budget
 Board Approved
 March 3, 2003

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Finance

Melody Douglas, Chief Financial Officer
148 North Binkley Street Soldotna, Alaska 99669-7553
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October 22, 2002 *

MEMORANDUM

To: Board of Education
Through: Dr. Donna Peterson, Superintendent *Donna Peterson*
From: Melody Douglas, Chief Financial Officer *M Douglas*
Subject: Enrollment Projection for FY04

The FY03 budget was developed based on an enrollment projection of 9,725 students (Pre-school-12) adjusted to include Montessorri Charter School's enrollment of 42 students for a total of 9,767. We are again under projected enrollment; on October 17, 2002 there were 9,667 students enrolled. We will be coming to you at the end of the 20-day count period with final FY03 budget change. Please note the average daily membership (ADM) figure from the foundation count will be different than the 9,667 number noted above.

Actual enrollments fell short of projected enrollments by a 2% annual average over the last five years. The District does not have the resources to cover the decline in revenue resulting from unrealized enrollment projections. Therefore, a modified straight-line enrollment projection is being recommended for FY04. Generally, schools will have a straight-line projection or they will have a straight-line projection less 2% based on a review of enrollments by region. Schools were grouped into the same regions used in the KPBSD Annual Class Size Enrollment Report; Homer, Kenai, Nikiski, Seward and Soldotna area schools. All other schools were reviewed as single sites.

The administration is projecting an enrollment of 9,419 students district-wide. This conservative approach is 248 students under the actual enrollment on October 17, 2002 representing a 2.5% decline in enrollment. It is under the FY03 enrollment projection of 9,725 by 306 students due in part to the fact that the 12th grade has 741 students who will be leaving the system with 674 preschool and kindergarten students projected to enroll in FY04.

Enrollment projections for FY05 through FY09 indicate a continued decline in enrollment following the pattern of each entering class generally being smaller than the current class. Detailed historical and projected enrollment for each school will be included in the Six-Year Plan scheduled for your approval November 18, 2002.

The administration recommends the Board of Education approve an enrollment projection of 9,419 for FY04.

*** On November 4, 2002 the Board of Education approved an enrollment projection of 9,456 for FY04. The detailed enrollment projection is attached.**

Kenai Peninsula Borough School District
 FY04 Enrollment Projection

School	Loc	P/S	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Proj ADM	10/17/2002 ADM	current FY03	s/
																		Proj FY04 Inc (dec)	or modified s/l
Aurora Borealis	65	-	22	23	23	23	23	23	23	9	9	-	-	-	-	178	156	22	modified
Chapman Elem	31	1	15	15	11	16	16	19	19	22	19	-	-	-	-	153	151	2	s/l
Connections	80	-	29	32	19	27	29	23	21	29	36	36	39	37	35	392	407	(15)	modified
Cooper Landing	32	-	4	3	3	3	4	2	2	2	-	-	-	-	-	23	21	2	modified
Fireweed Academy	68	-	-	-	-	2	4	9	7	9	-	-	-	-	-	31	31	-	modified
Homer Flex	66	-	-	-	-	-	-	-	-	-	-	4	8	11	17	40	40	-	Board
Homer High	06	-	-	-	-	-	-	-	-	-	-	134	146	119	107	506	478	28	s/l
Homer Middle	13	-	-	-	-	-	-	-	-	113	111	-	-	-	-	224	232	(8)	s/l
Hope	35	-	1	1	-	-	1	2	2	3	1	2	1	-	-	14	14	-	s/l
Kachemak Selo	56	-	9	10	10	7	10	6	7	9	8	3	6	1	2	88	79	9	s/l
K-Beach Elem	48	-	49	50	53	58	55	72	79	-	-	-	-	-	-	416	434	(18)	modified
Kenai Alternative	67	-	-	-	-	-	-	-	-	-	-	22	22	19	27	90	86	4	Board
Kenai Central High	07	-	-	-	-	-	-	-	-	-	-	131	147	144	109	531	534	(3)	modified
Kenai Middle	11	-	-	-	-	-	-	-	115	121	119	-	-	-	-	355	378	(23)	modified
McNeil Canyon	47	-	15	23	11	16	14	8	23	-	-	-	-	-	-	110	117	(7)	s/l
Montessorri Charter	64	-	4	19	10	9	-	-	-	-	-	-	-	-	-	42	42	-	modified
Moose Pass	37	-	4	3	5	8	5	7	5	6	4	-	-	-	-	47	44	3	modified
Mt. View Elem	51	-	-	-	-	107	123	106	-	-	-	-	-	-	-	336	351	(15)	modified
Nanwalek	34	-	7	7	7	3	4	11	4	7	5	7	1	6	3	72	76	(4)	s/l
Nikiski Elem	39	-	30	29	17	29	36	29	26	-	-	-	-	-	-	196	200	(4)	s/l
Nikiski Mid/High	10	-	-	-	-	-	-	-	-	91	85	79	76	90	74	495	481	14	s/l
Nikolaevsk	38	-	4	4	8	6	2	5	8	11	7	14	10	8	11	98	100	(2)	modified
Ninilchik Elem/High	02	-	7	3	6	10	13	13	17	9	27	21	16	14	21	177	186	(9)	modified
North Star Elem	52	-	26	26	32	37	39	46	35	-	-	-	-	-	-	241	272	(31)	s/l
Paul Banks	33	10	67	75	64	-	-	-	-	-	-	-	-	-	-	216	212	4	s/l
Port Graham	40	-	1	1	2	2	2	3	1	6	6	4	4	-	-	32	32	-	s/l
Razdolna Elem	49	-	2	2	4	2	3	5	2	4	2	3	4	-	-	33	31	2	s/l
Redoubt Elem	46	-	54	55	56	57	54	60	67	-	-	-	-	-	-	403	411	(8)	modified
Sears Elem	41	11	74	84	104	-	-	-	-	-	-	-	-	-	-	273	314	(41)	modified
Seward Elem	42	3	51	51	40	48	46	49	56	-	-	-	-	-	-	344	358	(14)	s/l
Seward High	08	-	-	-	-	-	-	-	-	-	-	67	71	79	70	287	280	7	s/l
Seward Jr	14	-	-	-	-	-	-	-	-	65	58	-	-	-	-	123	125	(2)	s/l
Skyview High	05	-	-	-	-	-	-	-	-	-	-	140	166	165	140	611	602	9	modified
Soldotna Elem	43	21	35	35	30	34	36	49	46	-	-	-	-	-	-	286	307	(21)	modified
Soldotna High	09	-	-	-	-	-	-	-	-	-	-	124	146	118	115	503	509	(6)	modified
Soldotna Middle	12	-	-	-	-	-	-	-	-	247	262	-	-	-	-	509	538	(29)	modified
Spring Creek	04	-	-	-	-	-	-	-	-	-	-	-	14	7	3	24	36	(12)	modified
Sterling Elem	44	-	26	26	17	35	32	31	44	-	-	-	-	-	-	211	222	(11)	modified
Susan B. English	03	-	8	4	3	2	3	2	8	7	3	11	5	9	12	77	76	1	s/l
Tebughna	01	-	3	4	5	2	4	2	4	7	4	3	3	2	1	44	42	2	modified
Tustumena Elem	45	-	17	21	28	31	33	26	42	-	-	-	-	-	-	198	231	(33)	modified
Voznesenka	53	-	13	13	10	12	14	11	7	10	12	13	15	10	8	148	137	11	s/l
West Homer Elem	50	-	-	-	-	67	62	74	76	-	-	-	-	-	-	279	294	(15)	s/l
Totals		46	577	619	578	653	667	693	746	787	778	818	900	839	755	9,456	9,667	(211)	

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2003-2004 BUDGET**

ALL GOVERNMENTAL FUNDS - REVENUE

Date: 03/03/03

1999-00 <u>Actual</u>	2000-01 <u>Actual</u>	2001-02 <u>Actual</u>	<u>Revenue Source</u>	Original 2002-03 <u>Budget</u>	Current 2002-03 <u>Budget</u>	2003-04 <u>Budget</u>	<u>Change</u>	<u>% of Chg</u>
General Fund Revenue								
\$ 5,922,125	\$ 5,903,320	\$ 6,086,948	Borough In Kind	\$ 6,128,157	\$ 6,128,157	\$ 6,431,098	\$ 302,941	5
23,372,336	23,724,906	24,102,170	Borough Appropriation	24,592,445	24,526,142	24,569,367	143,225	1
-	-	1,846,392	Interest	341,209	341,209	341,209	-	-
716,258	246,205	403,834	E-Rate	500,000	500,000	450,000	(50,000)	(10)
29,927	59,157	47,950	Rentals	65,000	65,000	65,000	-	-
128,391	47,142	84,388	Miscellaneous	50,000	50,000	50,000	-	-
<u>30,169,037</u>	<u>29,980,730</u>	<u>32,571,692</u>	Total Local Revenue	<u>31,676,811</u>	<u>31,610,508</u>	<u>32,006,674</u>	<u>396,166</u>	<u>1</u>
State Revenue:								
43,104,729	42,231,591	42,482,522	Foundation Program	42,218,587	41,514,869	39,797,846	(1,717,023)	(4)
-	-	-	SB 2005 - Section 93	-	415,439	-	(415,439)	-
-	-	1,149,974	Learning Opportunity Grant	1,936,132	1,935,646	229,988	(1,705,658)	-
280,654	305,140	316,325	Tuition	250,000	250,000	275,000	25,000	10
<u>43,385,383</u>	<u>42,536,731</u>	<u>43,948,821</u>	Total State Revenue	<u>44,404,719</u>	<u>44,115,954</u>	<u>40,302,834</u>	<u>(3,813,120)</u>	<u>(9)</u>
Federal Revenue:								
136,059	211,710	235,236	Medicaid	175,000	175,000	200,000	25,000	14
-	-	-	Public Law 874	-	-	-	-	-
<u>136,059</u>	<u>211,710</u>	<u>235,236</u>	Total Federal Revenue	<u>175,000</u>	<u>175,000</u>	<u>200,000</u>	<u>25,000</u>	<u>14</u>
<u>73,690,479</u>	<u>72,729,171</u>	<u>76,755,749</u>	Total General Fund Revenue	<u>76,256,530</u>	<u>75,901,462</u>	<u>72,509,508</u>	<u>(3,391,954)</u>	<u>(4)</u>
Special Revenue Funds Revenue and Other Financing Sources								
335,618	456,898	546,091	After the Bell	880,463	334,372	-	(334,372)	(100)
-	241,058	-	Alaska Native at Risk Fund	-	-	-	-	-
-	282,165	-	Alaska Native Preschool	-	-	-	-	-
240,230	-	-	AK Science and Technology Fund	-	69,988	69,988	-	-
13,111	23,912	15,866	Boarding Home Fund	27,308	27,308	27,308	-	-
-	-	-	Building Trades Fund	-	-	-	-	-
239,662	248,588	234,010	Carl Perkins Fund	253,265	255,238	293,524	38,286	15
98,604	71,092	72,432	Charter Schools Fund	78,214	94,473	158,483	64,010	68
413,784	454,626	630,146	Class Size Reduction Fund	784,516	-	-	-	-
256,379	257,254	240,901	Community Schools Fund	249,585	253,922	260,858	6,936	3
134,692	160,984	50,971	Community Theater Fund	99,907	99,907	100,203	296	0
-	56,199	117,283	Drug and Violence Prevention Fund	291,428	266,930	266,930	-	-
2,421,637	2,386,421	2,383,334	Food Service Fund	2,362,356	2,362,356	2,553,388	191,032	8
-	-	-	Learning Opportunity Grant Fund	-	-	-	-	-
1,266,000	1,914,060	952,764	Miscellaneous Grants Fund	895,087	607,273	754,833	147,560	24
1,980,924	1,866,880	2,232,844	NCLB Fund	2,786,278	4,143,315	4,474,780	331,465	8
50,873	81,066	74,193	Preschool Disabled Fund	101,971	72,775	80,053	7,278	10
4,466,671	4,318,530	4,681,896	Pupil Transportation Fund	4,766,212	4,783,020	5,244,943	461,923	10
20,874	73,972	-	School to Work Fund	-	-	-	-	-
732,806	690,103	1,009,748	Title VI-B Fund	1,526,925	1,864,025	2,013,147	149,122	8
192,519	210,753	306,848	Title VII, Indian Education Fund	341,251	337,841	371,625	33,784	10
-	101,427	39,598	Youth In Detention	82,843	90,888	90,888	-	-
<u>12,864,384</u>	<u>13,895,988</u>	<u>13,588,925</u>	Total Special Revenue Funds Revenue	<u>15,527,609</u>	<u>15,663,631</u>	<u>16,760,951</u>	<u>1,097,320</u>	<u>7</u>
<u>\$ 86,554,863</u>	<u>\$ 86,625,159</u>	<u>\$ 90,344,674</u>	Total Revenues and Other Financing Sources	<u>\$ 91,784,139</u>	<u>\$ 91,565,093</u>	<u>\$ 89,270,459</u>	<u>\$ (2,294,634)</u>	<u>(3)</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2003-2004 BUDGET**

ALL GOVERNMENTAL FUNDS - EXPENDITURES

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Expenditure Summary by Function	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% of Chg
General Fund Expenditures								
\$ 32,831,974	\$ 31,555,882	\$ 34,596,404	Regular Instruction	\$ 34,116,250	\$ 34,684,305	\$ 29,346,427	\$ (5,337,878)	-
464,842	460,482	464,916	Bilingual Instruction	516,940	562,145	563,722	1,577	0
880,215	900,658	880,281	Gifted/Talented Instruction	829,781	859,540	924,465	64,925	8
919,855	1,629,742	1,570,406	Alternative Education	1,853,840	1,662,371	1,223,879	(438,492)	-
1,657,086	1,585,191	1,523,866	Vocational Education	1,539,354	1,582,172	1,656,718	74,546	5
6,389,524	6,353,689	6,430,994	Special Education - Instruction	6,536,279	6,669,122	7,359,267	690,145	10
2,799,527	3,026,170	2,973,143	Special Education - Support Services	2,783,151	3,028,666	3,228,530	199,864	7
3,867,052	3,975,217	3,925,780	Support Services - Students	4,021,347	4,013,974	4,023,908	9,934	0
5,849,118	3,269,450	3,306,541	School Administration	3,346,170	3,434,161	3,547,084	112,923	3
-	2,571,258	2,652,451	School Administration - Support	2,646,181	2,733,398	2,620,986	(112,412)	-
631,831	660,134	655,327	District Administration	640,175	665,959	672,085	6,126	1
2,548,086	2,532,003	2,589,328	District Administration Support Svcs	2,535,320	2,551,267	2,547,411	(3,856)	-
12,970,368	13,226,426	13,548,988	Operation of Plant	13,617,162	13,668,854	13,487,567	(181,287)	-
1,420,796	1,410,472	1,388,677	Pupil Activities	1,406,829	1,414,316	1,180,938	(233,378)	-
297,236	240,399	120,727	Transfer to Other Funds	117,751	117,751	126,521	8,770	7
<u>73,527,510</u>	<u>73,397,173</u>	<u>76,627,829</u>	Total General Fund Expenditures	<u>76,506,530</u>	<u>77,648,001</u>	<u>72,509,508</u>	<u>(5,138,493)</u>	-
Special Revenue Funds Expenditures and Other Financing Uses - Transfer to General Fund								
335,618	456,898	546,091	After the Bell	880,463	334,372	-	(334,372)	(100)
-	241,058	-	Alaska Native At Risk Fund	-	-	-	-	-
-	282,165	-	Alaska Native Preschool	-	-	-	-	-
240,230	-	-	AK Science and Technology Fund	-	69,988	69,988	-	-
13,111	23,912	15,866	Boarding Home Fund	27,308	27,308	27,308	-	-
-	-	-	Building Trades Fund	-	-	-	-	-
239,662	248,588	234,010	Carl Perkins Fund	253,265	255,238	293,524	38,286	15
98,604	71,092	22,830	Charter Schools Fund	78,214	144,075	158,483	14,408	10
413,784	454,626	630,146	Class Size Reduction Fund	784,516	-	-	-	-
263,027	257,636	240,901	Community Schools Fund	249,585	253,922	260,858	6,936	3
134,692	160,984	50,971	Community Theater Fund	99,907	99,907	100,203	296	-
-	56,199	117,283	Drug and Violence Prevention	291,428	266,930	266,930	-	-
2,421,845	2,386,471	2,356,096	Food Service Fund	2,362,356	2,389,594	2,553,388	163,794	7
-	-	-	Learning Opportunity Grant Fund	-	-	-	-	-
524,938	1,079,462	575,385	Miscellaneous Grants Fund	895,087	705,450	754,833	49,383	7
1,980,924	1,866,880	2,232,844	NCLB Fund	2,786,278	4,143,315	4,474,780	331,465	8
50,873	81,066	74,193	Preschool Disabled Fund	101,971	72,775	80,053	7,278	10
4,432,897	4,404,164	4,568,914	Pupil Transportation Fund	4,766,212	4,783,020	5,244,943	461,923	10
20,874	73,972	-	School to Work Fund	-	-	-	-	-
732,806	690,103	1,009,748	Title VI-B Fund	1,526,925	1,864,025	2,013,147	149,122	8
192,519	210,753	306,848	Title VII, Indian Education Fund	341,251	337,841	371,625	33,784	10
-	101,427	39,598	Youth In Detention	82,843	90,888	90,888	-	-
<u>12,096,404</u>	<u>13,147,456</u>	<u>13,021,724</u>	Total Special Revenue Fund Expenditures	<u>15,527,609</u>	<u>15,838,648</u>	<u>16,760,951</u>	<u>922,303</u>	6
<u>85,623,914</u>	<u>86,544,629</u>	<u>89,649,553</u>	Total Expenditures	<u>92,034,139</u>	<u>93,486,649</u>	<u>89,270,459</u>	<u>(4,216,190)</u>	(5)
930,949	80,530	695,121	Excess (Deficiency) of Revenues Over Expenditures	(250,000)	(1,921,556)	-	1,921,556	(100)
Other Financing Sources (Uses):								
-	-	623,522	Capitalized Leases	-	-	-	-	-
829,724	782,503	796,700	Transfers In	117,751	117,751	126,521	8,770	-
(829,724)	(782,503)	(796,700)	Transfers Out	(117,751)	(117,751)	(126,521)	(8,770)	-
-	-	623,522	Total Other Financing Sources (Uses)	-	-	-	-	-
<u>930,949</u>	<u>80,530</u>	<u>1,318,643</u>	Net Change In Fund Balances	<u>(250,000)</u>	<u>(1,921,556)</u>	<u>-</u>	<u>1,921,556</u>	(100)
<u>2,063,896</u>	<u>2,747,256</u>	<u>2,827,786</u>	Fund Balances, Beginning as Previously Reported	<u>5,832,495</u>	<u>5,582,495</u>	<u>3,660,939</u>	<u>(1,921,556)</u>	(34)
(247,589)	-	1,686,066	Cumulative Effect of Change in Accounting for Leave	-	-	-	-	-
<u>1,816,307</u>	<u>2,747,256</u>	<u>4,513,852</u>	Adjusted Fund Balance, Beginning of Year	<u>5,832,495</u>	<u>5,582,495</u>	<u>3,660,939</u>	<u>(1,921,556)</u>	(34)
<u>\$ 2,747,256</u>	<u>\$ 2,827,786</u>	<u>\$ 5,832,495</u>	Fund Balances, End of Year	<u>\$ 5,582,495</u>	<u>\$ 3,660,939</u>	<u>\$ 3,660,939</u>	<u>\$ -</u>	-

Kenai Peninsula Borough School District
Districtwide Budget Summary by Fund/Object for Expense Accounts
General Fund
03/03/03

Actual Expenditures Fiscal 00	Actual Expenditures Fiscal 01	Actual Expenditures Fiscal 02	Original Appropriation Fiscal 03	Revised Appropriation Fiscal 03	Location Description	Recommended Fiscal 2004	Modified Recommended Fiscal 2004	Difference Between Fiscal 2003 and Revised Appropriation +(-)	PCT +/-
\$ 102,308	\$ 101,500	\$ 102,988	\$ 103,000	\$ 104,500	3110 Superintendent	\$ 106,000	\$ 106,000	\$ 1,500	1
179,898	180,300	185,111	177,600	182,376	3120 Assistant Superintendent - Certified	184,775	184,775	2,399	1
2,545,145	2,512,460	2,632,346	2,605,517	2,691,285	3130 Principal/Assistant Principal	2,756,985	2,756,985	65,700	2
707,571	640,109	691,736	597,692	727,966	3140 Director/Coordinator - Certified	742,714	742,714	14,748	2
26,926,960	26,736,897	27,278,849	26,745,801	28,103,973	3150 Teachers	26,320,417	26,041,927	(2,062,046)	(7)
509,985	488,566	466,727	576,936	576,936	3161 Extra-Duty Compensation Certified	594,292	594,292	17,356	3
83,716	40,376	49,937	77,074	180,537	3162 Emolument	77,074	77,074	(103,463)	(57)
354,968	355,717	361,785	415,774	444,890	3171 Substitute Certified w/Certificate	393,219	392,169	(52,721)	(12)
113,026	25,293	11,855	2,500	2,500	3172 Temporary Certified w/Certificate	2,500	2,500	-	-
138,388	177,728	130,816	136,290	136,290	3173 Long Term Substitute - Certified	126,980	126,980	(9,310)	(7)
4,034,078	4,150,376	4,085,003	4,538,896	4,256,462	3180 Specialists - Certified	4,645,751	4,645,751	389,289	9
155,380	105,340	45,899	91,517	115,404	3190 Leave - Certified	119,149	119,149	3,745	3
82,183	81,282	114,846	87,807	92,106	3211 Assistant Superintendent - Support	93,324	93,324	1,218	1
165,288	163,230	140,264	161,460	85,099	3212 Director/Coordinator Support	86,801	86,801	1,702	2
666,021	588,486	574,263	631,767	618,407	3220 Specialist - Nurse	662,939	645,292	26,885	4
1,645,394	1,634,314	1,591,989	1,657,117	1,686,761	3230 Tutors/Aides	1,749,715	1,728,259	41,498	2
2,862,562	3,008,591	3,427,659	3,410,796	3,547,573	3240 Support Staff	3,618,071	3,502,696	(44,877)	(1)
2,374,047	2,421,045	2,440,619	2,619,510	2,618,158	3250 Maintenance/Custodians	2,674,971	2,355,985	(262,173)	(10)
71,272	39,763	46,953	10,900	13,352	3272 Activity Bus Driver	-	-	(13,352)	(100)
225,443	218,468	210,431	275,463	278,085	3291 Substitute - Support	317,776	304,896	26,811	10
217,059	240,355	255,253	174,664	174,664	3292 Extra-Duty Compensation Support	155,122	155,122	(19,542)	(11)
17,589	67,294	63,230	67,722	67,722	3293 Long Term Substitute - Support	67,722	67,722	-	-
143,722	179,644	196,825	137,319	223,989	3294 Temporary Salaries - Support	125,603	123,654	(100,335)	(45)
32,228	59,963	50,146	28,680	28,680	3295 Overtime - Support	39,680	39,680	11,000	38
267,866	297,596	337,948	219,266	222,136	3296 Substitute Certified w/o Certificate	207,640	206,590	(15,546)	(7)
105,735	126,741	60,408	8,852	9,663	3300 Leave - Support	9,858	9,858	195	2
5,840,256	5,912,876	6,501,616	6,530,552	6,690,239	3511 Health Care Costs	6,556,730	6,403,200	(287,039)	(4)
109,694	110,734	114,629	129,981	134,068	3512 Life Insurance	130,956	128,691	(5,377)	(4)
68,585	106,839	95,065	136,467	141,417	3520 Unemployment Insurance	137,685	135,532	(5,885)	(4)
360,904	361,784	374,976	514,976	534,811	3541 Fica Medicare (TRS)	515,466	511,392	(23,419)	(4)
701,574	710,844	734,967	774,300	784,078	3542 Fica Contribution	790,818	752,800	(31,278)	(4)
6,114,234	4,738,871	5,018,909	3,921,767	4,057,035	3550 TRS Retirement	4,265,666	4,231,945	174,910	4
657,433	605,858	620,241	439,109	440,360	3560 PERS Retirement	608,154	576,251	135,891	31
150,709	95,055	247,970	86,975	240,837	4100 Professional-Technical Service	87,487	87,487	(153,350)	(64)
26,000	26,000	26,000	25,000	25,000	4121 In Kind Professional - Technical Audit	25,000	25,000	-	-
42,205	81,140	84,183	82,700	82,700	4140 Professional-Technical Legal	82,700	82,700	-	-
13,910	13,584	5,666	8,438	8,438	4150 Professional -Technical Medical	8,438	8,438	-	-
344,488	339,517	364,944	365,670	386,391	4200 Travel	381,817	381,817	(4,574)	(1)
186,134	195,657	192,749	249,077	248,562	4250 Extracurricular Travel	252,873	8,000	(240,562)	(97)
154,318	152,541	151,806	164,566	167,066	4310 Water And Sewage	167,921	154,189	(12,877)	(8)
118,123	120,722	130,799	130,648	130,648	4320 Garbage	133,237	133,237	2,589	2
88,251	77,725	79,465	67,085	67,535	4331 Postage	69,015	69,015	1,480	2
578,507	492,335	516,524	484,863	440,913	4332 Telephone	458,381	458,381	17,468	4
40,249	41,232	44,537	43,892	43,892	4350 In Kind Utilities	43,892	43,892	-	-
2,033,318	2,118,183	2,350,493	2,308,935	2,293,935	4360 Electricity	2,344,664	2,343,769	49,834	2
901,243	1,001,242	1,008,011	914,702	914,702	4380 Fuel For Heating	937,846	937,846	23,144	3
7,600	8,490	10,200	6,125	6,125	4401 Freight Costs	6,125	6,125	-	-
156,395	303,660	474,930	498,025	531,334	4402 Purchased Service	495,499	495,499	(35,835)	(7)
67,365	71,260	79,599	70,767	70,767	4403 In Kind Custodial	70,767	70,767	-	-
5,023,344	5,102,267	5,004,063	4,900,717	4,900,717	4404 In Kind Maintenance	4,900,717	4,900,717	-	-
269,610	251,955	258,645	404,774	237,404	4408 Purchased Service - Copier	230,859	230,859	(6,545)	(3)
23,660	49,432	62,748	325	51,925	4409 Purchased Service - Riso	51,925	51,925	-	-
161,593	135,669	135,613	118,954	127,341	4410 Rental	125,785	125,785	(1,556)	(1)
121,355	147,350	98,155	215,029	164,175	4430 Repair & Maintenance Agreement	188,701	188,701	24,526	15
704,577	701,020	838,581	922,958	922,958	4471 In Kind Insurance	922,958	1,225,899	302,941	33
1,817,124	2,472,361	2,550,461	2,710,565	3,532,628	4501 Supplies	2,807,416	946,336	(2,586,292)	(73)
134,719	124,387	125,992	133,420	134,240	4502 Discretionary Material	124,840	124,140	(10,100)	(8)
(35,096)	(2,052)	51,490	-	-	4560 Inventory Adjustment	-	-	-	-
9,826	13,105	12,902	12,162	12,162	4580 Gas And Oil	12,162	12,162	-	-
14,040	13,950	13,320	14,040	14,040	4850 Stipends	14,040	14,040	-	-
166,417	113,792	119,421	2,057,272	334,373	4901 Other Expenses	295,086	270,086	(64,287)	(19)
70,256	68,324	58,531	88,000	88,000	4902 Career Development	88,000	88,000	-	-
31,261	31,880	31,517	36,054	36,124	4903 Professional Dues	36,124	36,124	-	-
16,371	27,854	19,221	35,100	35,100	4904 Physical Exam Reimbursement	35,200	35,200	100	0
(122,157)	(167,841)	(188,994)	-	7,635	4950 Indirect Costs	56,646	56,646	49,011	642
134,137	104,758	820,996	102,064	261,060	5101 Equipment	231,999	231,999	(29,061)	(11)
1,199,910	1,640,980	1,712,075	1,122,805	1,040,001	5102 Equipment-Technology	688,200	688,200	(351,801)	(34)
297,236	240,399	120,727	117,751	117,751	5520 Transfer To Other	167,828	126,521	8,770	7
\$ 73,527,510	\$ 73,397,173	\$ 76,627,829	\$ 76,506,530	\$ 77,648,001	Fund Total	\$ 75,428,701	\$ 72,509,508	\$ (5,138,493)	(6.62)

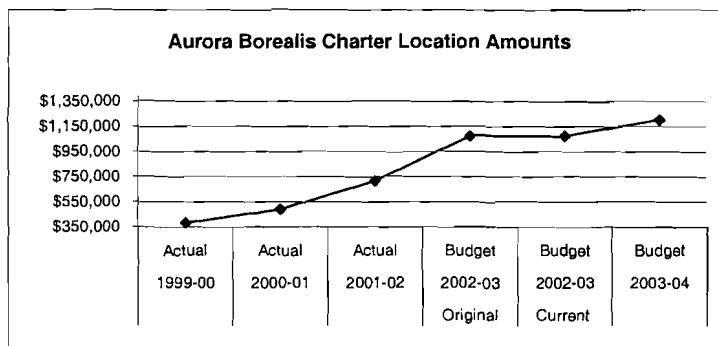
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**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures
Location: 65 Aurora Borealis Charter School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 168,702	\$ 186,592	\$ 270,186	3150 Teachers	\$ 284,566	\$ 284,566	\$ 436,471	\$ 151,905	53
1,462	1,999	2,406	3171 Substitute Certified w/Certificate	2,500	2,500	2,500	-	-
37,425	-	394	3172 Temporary Certified W/Certificate	-	-	-	-	-
-	-	-	3220 Specialist - Nurse	-	-	7,437	7,437	-
486	16,433	25,938	3230 Tutors/Aides	28,178	28,178	34,495	6,317	-
18,658	23,689	22,202	3240 Support Staff	19,906	19,906	19,906	-	-
2,042	7,505	8,302	3250 Maintenance/Custodians	11,242	11,242	11,242	-	-
126	1,011	1,203	3291 Substitute - Support	16,803	16,803	1,803	(15,000)	(89)
-	37,722	37,722	3293 Long Term Sub - Support	37,722	37,722	37,722	-	-
7,580	9,082	15,686	3294 Temporary Salaries - Support	11,200	11,200	11,200	-	-
73	-	-	3295 Overtime - Support	-	-	-	-	-
100	1,475	2,499	3296 Substitute Certified w/o Certificate	1,800	1,800	1,800	-	-
59,462	81,745	104,476	3500 Employee Benefits	134,540	110,727	140,150	29,423	27
<u>296,116</u>	<u>367,253</u>	<u>491,014</u>	Subtotal - Personnel Services	<u>548,457</u>	<u>524,644</u>	<u>704,726</u>	<u>180,082</u>	<u>34</u>
4,995	2,435	2,203	4100 Professional - Technical Service	8,400	8,400	8,400	-	-
161	-	1,660	4140 Professional - Technical Legal	-	-	-	-	-
1,812	5,698	-	4200 Travel	20,000	20,000	12,000	(8,000)	(40)
-	594	3,724	4250 Extra-Curricular Travel	5,000	5,000	5,000	-	-
710	1,114	1,454	4320 Garbage	1,200	1,200	1,200	-	-
335	488	586	4331 Postage	1,000	1,000	1,000	-	-
2,550	3,887	1,719	4332 Telephone	5,849	5,849	4,000	(1,849)	(32)
-	-	-	4360 Electricity	7,500	7,500	12,500	5,000	67
-	-	-	4380 Fuel for Heating	7,500	7,500	12,500	5,000	67
3,219	584	17,755	4402 Purchased Services	6,400	6,400	6,400	-	-
2,965	2,980	3,108	4408 Purchased Service - Copiers	3,500	3,500	3,500	-	-
37,800	15,861	21,270	4410 Rental	1,560	1,560	1,560	-	-
-	162	-	4430 Repair & Maintenance Agreement	-	-	-	-	-
24,034	53,301	115,635	4501 Supplies	87,400	114,159	87,300	(26,859)	(24)
1,000	1,000	1,000	4502 Discretionary Material	1,800	1,800	1,800	-	-
1,807	4,928	(2,939)	4901 Other Expenses	209,885	171,127	144,907	(26,220)	(15)
-	-	-	4950 Indirect Costs	-	38,758	43,485	4,727	12
<u>81,388</u>	<u>93,032</u>	<u>167,175</u>	Subtotal - Other	<u>366,994</u>	<u>393,753</u>	<u>345,552</u>	<u>(48,201)</u>	<u>(12)</u>
3,403	3,996	21,463	5101 Equipment	82,064	82,064	78,201	(3,863)	(5)
1,029	23,991	35,830	5102 Equipment - Technology	76,100	76,100	76,100	-	-
<u>4,432</u>	<u>27,987</u>	<u>57,293</u>	Subtotal - Equipment	<u>158,164</u>	<u>158,164</u>	<u>154,301</u>	<u>(3,863)</u>	<u>(2)</u>
<u>\$ 381,936</u>	<u>\$ 488,272</u>	<u>\$ 715,482</u>	Location Totals	<u>\$ 1,073,615</u>	<u>\$ 1,076,561</u>	<u>\$ 1,204,579</u>	<u>\$ 128,018</u>	<u>12</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

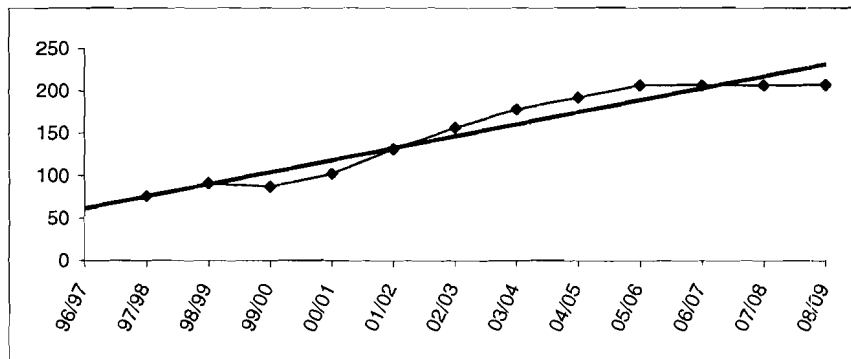
Date: 03/03/03

Location: 65 Aurora Borealis Charter School

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
87.00	102.00	131.00	Enrollment in ADM (K-8)	153.00	156.00	178.00
<u>Staff in FTE</u>						
5.00	5.00	6.00	Teachers	6.00	8.00	8.00
-	0.88	1.63	Aides	1.63	1.63	1.50
-	-	-	Nurse	-	0.25	0.25
1.00	1.19	1.00	Support	1.00	1.00	1.00
-	0.44	0.50	Custodians	0.50	0.50	0.63
<u>6.00</u>	<u>7.51</u>	<u>9.13</u>	Totals	<u>9.13</u>	<u>11.38</u>	<u>11.38</u>

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 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. Aurora Borealis has an enrollment of 156 students in grades K-8, utilizing 8 teachers, 2 support staff, a half time custodian and a half time consulting administrator.

Aurora Borealis Charter Enrollment History and Projections

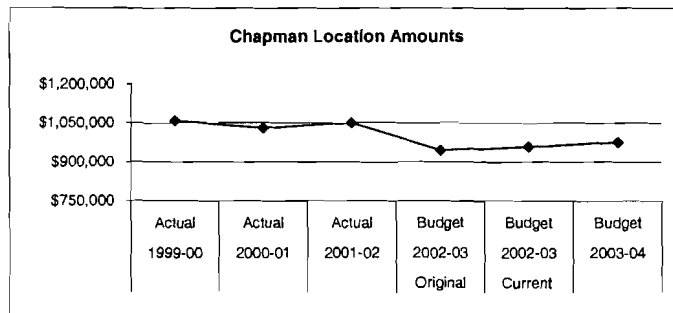


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 74,507	\$ 66,362	\$ 67,684	3130 Principal/Assistant Principal	\$ 67,684	\$ 68,852	\$ 70,845	\$ 1,993	3
533,015	525,642	514,343	3150 Teachers	476,699	474,040	502,177	28,137	6
4,390	8,872	4,945	3161 Extra-Duty Compensation Certified	9,955	9,955	9,955	-	-
-	700	-	3162 Emolument	-	-	-	-	-
13,043	8,001	8,950	3171 Substitute Certified w/Certificate	3,300	4,560	3,300	(1,260)	(28)
-	12,741	-	3173 Long Term Substitute Certified	-	-	-	-	-
25,467	25,246	26,005	3180 Specialists - Certified	26,006	25,996	27,130	1,134	4
25,892	-	11,334	3220 Specialist - Nurse	10,713	11,711	12,343	632	-
23,912	24,704	25,560	3240 Support Staff	25,560	27,538	29,021	1,483	5
53,056	54,404	62,151	3250 Maintenance/Custodians	55,473	54,000	40,727	(13,273)	(25)
3,129	1,498	1,819	3291 Substitute - Support	2,074	2,074	1,642	(432)	(21)
4,622	2,113	4,990	3292 Extra-Duty Compensation Support	1,030	1,030	1,030	-	-
986	1,432	-	3294 Temporary Salaries - Support	-	-	-	-	-
656	236	254	3295 Overtime - Support	-	-	-	-	-
2,730	3,109	2,520	3296 Substitute Certified w/o Certificate	3,300	3,300	3,300	-	-
190,956	191,148	205,478	3500 Employee Benefits	177,813	187,404	196,729	9,325	5
956,361	926,208	936,033	Subtotal - Personnel Services	859,607	870,460	898,199	27,739	3
-	-	200	4100 Professional-Tech Service	-	400	400	-	-
957	748	738	4200 Travel	975	975	975	-	-
1,302	778	660	4250 Extra Curricular Travel	1,932	1,829	-	(1,829)	(100)
4,186	4,125	4,091	4310 Water And Sewage	4,091	4,091	4,173	82	2
3,162	3,062	2,962	4320 Garbage	2,962	2,962	3,021	59	2
727	623	847	4331 Postage	600	600	600	-	-
4,547	3,660	3,260	4332 Telephone	3,160	3,160	3,160	-	-
32,638	29,822	32,595	4360 Electricity	29,928	29,928	30,527	599	2
20,307	22,002	24,523	4380 Fuel for Heating	18,167	18,167	18,530	363	2
105	-	245	4402 Purchased Services	75	191	191	-	-
5,439	5,421	3,355	4408 Purchased Service - Copier	4,284	3,024	3,305	281	9
581	285	146	4430 Repair & Maintenance Agreement	675	675	675	-	-
20,432	27,067	20,521	4501 Supplies	14,242	14,801	6,061	(8,740)	(59)
2,750	2,450	1,804	4502 Discretionary Material	2,200	2,200	2,200	-	-
775	484	396	4901 Other Expenses	465	465	465	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
98,548	101,167	96,983	Subtotal - Other	84,396	84,108	74,923	(9,185)	(11)
562	284	17,129	5101 Equipment	-	2,677	2,677	-	-
3,544	1,808	-	5102 Equipment-Technology	-	185	-	(185)	-
4,106	2,092	17,129	Subtotal - Equipment	-	2,862	2,677	(185)	(6)
\$ 1,059,015	\$ 1,029,467	\$ 1,050,145	Location Totals	\$ 944,003	\$ 957,430	\$ 975,799	\$ 18,369	2



**Kenai Peninsula Borough School District
2003-2004 Budget**

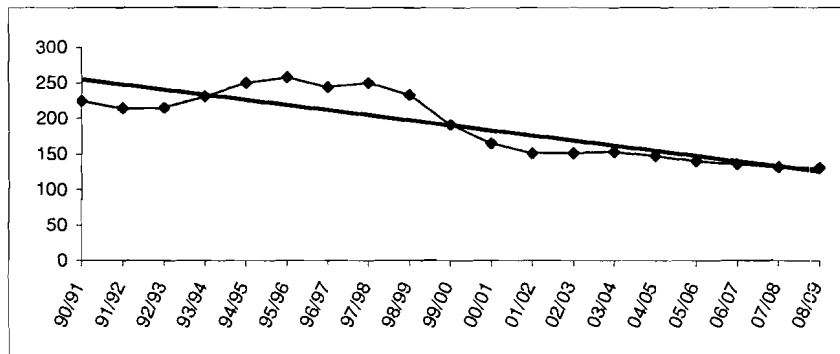
Fund: 100 General Fund - Expenditures
Location: 31 Chapman Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
191.00	165.00	151.00	Enrollment in ADM (K-8)	140.00	151.00	153.00
Staff in FTE						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.50	9.00	9.00	Teachers	7.50	7.50	7.50
-	-	-	Specialists	0.50	0.50	0.50
2.50	2.50	2.00	Special Ed Teachers	2.00	2.00	2.00
0.80	-	0.35	Nurse	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.25	2.25	2.25	Custodians	2.25	2.25	1.50
<u>17.05</u>	<u>15.75</u>	<u>15.60</u>	Totals	<u>14.60</u>	<u>14.60</u>	<u>13.85</u>

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 and currently houses 151 students in grades K-8. The community is located on the Kenai Peninsula at the junction of the Anchor River and its north fork, 14 miles northwest of Homer.

Chapman Elementary Enrollment History and Projections

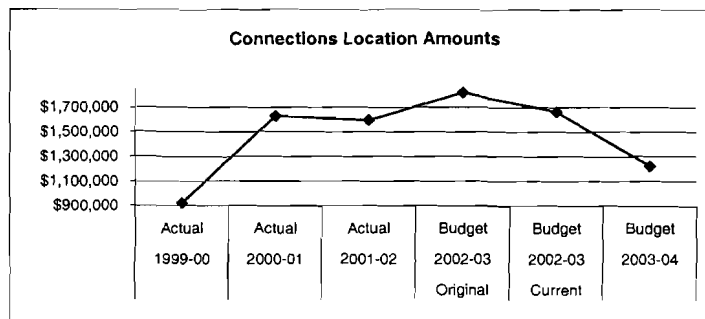


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Location: 80 Connections

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	\$ 58,640	3130 Principal/Assistant Principal	\$ 58,103	\$ 60,208	\$ 61,985	\$ 1,777	\$ -
178,510	250,192	259,709	3150 Teachers	252,952	233,069	251,367	18,298	8
46,140	10,100	250	3162 Emolument	50,000	50,000	50,000	-	-
-	-	-	3171 Substitute Certified w/Certificate	1,950	1,920	1,920	-	-
-	1,025	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
1,823	11,792	7,653	3230 Tutors/Aides	16,534	-	-	-	-
37,691	70,612	109,661	3240 Support Staff	94,976	112,315	115,420	3,105	3
-	108	-	3291 Substitute - Support	2,880	2,880	2,880	-	-
5,042	5,103	1,731	3294 Temporary Salaries - Support	1,000	2,500	1,000	(1,500)	-
126	84	-	3296 Substitute Certified w/o Certificate	1,950	1,920	1,920	-	-
62,403	95,269	155,991	3500 Employee Benefits	131,164	137,178	149,482	12,304	9
331,735	444,285	593,635	Subtotal - Personnel Services	611,509	601,990	635,974	33,984	6
59,763	1,223	873	4100 Professional-Technical Service	2,000	2,000	2,000	-	-
4,759	5,295	4,693	4200 Travel	4,000	4,000	4,000	-	-
72	-	-	4310 Water And Sewage	-	-	-	-	-
3,635	4,664	5,080	4331 Postage	6,500	6,500	6,500	-	-
12,941	42,475	40,088	4332 Telephone	37,972	32,722	37,972	5,250	16
3,725	651	6,237	4402 Purchased Services	2,000	8,000	8,000	-	-
2,859	2,810	1,635	4408 Purchased Service - Copier	4,881	9,547	8,467	(1,080)	(11)
645	520	876	4410 Rental	600	600	600	-	-
132	133	-	4430 Repair & Maintenance Agreement	1,000	1,000	1,000	-	-
187,402	400,998	443,078	4501 Supplies	654,200	541,863	229,190	(312,673)	(58)
497	900	1,280	4502 Discretionary Material	1,300	1,280	1,280	-	-
11,505	3,268	1,959	4901 Other Expenses	1,000	1,000	1,000	-	-
287,935	462,937	505,799	Subtotal - Other	715,453	608,512	300,009	(308,503)	(51)
3,757	4,122	16,289	5101 Equipment	2,500	3,296	796	(2,500)	(76)
296,428	718,398	479,084	5102 Equipment-Technology	488,410	448,573	287,100	(161,473)	(36)
300,185	722,520	495,373	Subtotal - Equipment	490,910	451,869	287,896	(163,973)	(36)
\$ 919,855	\$ 1,629,742	\$ 1,594,807	Function Totals	\$ 1,817,872	\$ 1,662,371	\$ 1,223,879	\$ (438,492)	(26)



**Kenai Peninsula Borough School District
2003 - 2004 Budget**

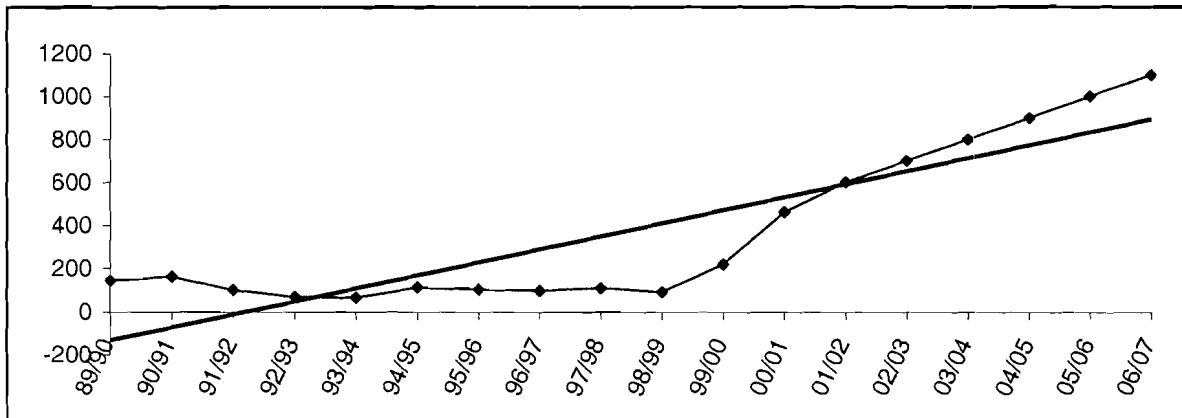
Date: 03/03/03
Date: 01/06/03

Location: 80 Connections

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
221.00	462.00	370.00	Enrollment in ADM (K-12)	442.00	407.00	392.00
<u>Staff in FTE</u>						
1.00	1.00	0.90	Administrator	1.00	0.90	0.90
3.30	5.50	5.50	Teachers	5.50	5.50	5.50
1.00	1.00	1.00	Aides	1.00	-	-
2.00	4.00	4.00	Support	4.00	5.00	5.00
<u>7.30</u>	<u>11.50</u>	<u>11.40</u>	Totals	<u>11.50</u>	<u>11.40</u>	<u>11.40</u>

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. Currently there are 407 students enrolled, with an additional 120 taking correspondence enrichment courses. Our mission is to provide a variety of educational options to best support the child's total educational plan.

Connections Enrollment History and Projections

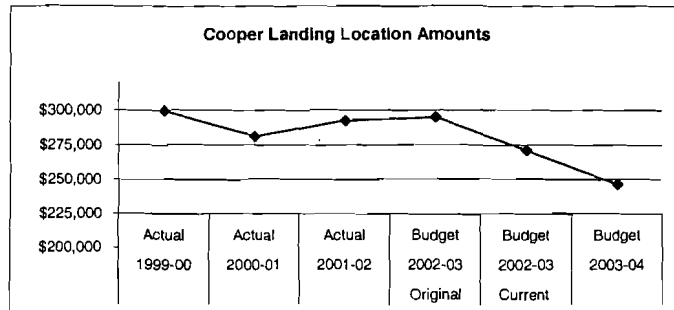


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 175,550	\$ 160,891	\$ 163,297	3150 Teachers	\$ 170,237	\$ 147,760	\$ 132,144	\$ (15,616)	(11)
-	-	-	3161 Extra-Duty Compensation Certified	736	736	736	-	-
150	-	-	3162 Emolument	-	-	-	-	-
4,650	1,138	1,694	3171 Substitute Certified w/Certificate	960	840	600	(240)	(29)
-	-	1,679	3220 Specialist - Nurse	1,877	1,857	1,952	95	5
-	-	4,088	3230 Tutors/Aides	4,723	6,222	6,754	532	9
11,174	10,026	10,714	3240 Support Staff	9,524	11,539	10,809	(730)	(6)
11,018	10,579	9,714	3250 Maintenance/Custodians	12,266	11,881	9,762	(2,119)	(18)
1,980	432	1,379	3291 Substitute - Support	824	859	789	(70)	(8)
-	-	554	3294 Temporary Salaries - Support	-	-	-	-	-
-	32	85	3295 Overtime - Support	-	-	-	-	-
378	2,704	2,489	3296 Substitute Certified w/o Certificate	960	750	600	(150)	(20)
55,558	57,660	55,252	3500 Employee Benefits	55,644	51,099	47,555	(3,544)	(7)
<u>260,458</u>	<u>243,462</u>	<u>250,945</u>	Subtotal - Personnel Services	<u>257,751</u>	<u>233,543</u>	<u>211,701</u>	<u>(21,842)</u>	<u>(9)</u>
382	341	139	4200 Travel	339	339	390	51	15
166	79	50	4310 Water And Sewage	50	50	51	1	2
1,277	1,819	1,996	4320 Garbage	1,996	1,996	2,036	40	2
140	128	94	4331 Postage	156	156	156	-	-
12,238	11,172	11,288	4332 Telephone	11,287	11,287	11,287	-	-
9,459	10,473	11,170	4360 Electricity	11,170	11,170	11,393	223	2
5,410	7,060	3,625	4380 Fuel for Heating	5,560	5,560	5,671	111	2
-	-	-	4402 Purchased Services	-	51	-	(51)	(100)
1,126	934	797	4408 Purchased Service - Copier	949	670	497	(173)	(26)
-	-	49	4430 Repair & Maintenance Agreement	317	317	317	-	-
7,313	4,390	6,260	4501 Supplies	3,821	4,020	1,191	(2,829)	(70)
680	600	600	4502 Discretionary Material	640	500	400	(100)	(20)
187	35	25	4901 Other Expenses	169	169	169	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>39,018</u>	<u>37,671</u>	<u>36,733</u>	Subtotal - Other	<u>37,094</u>	<u>36,925</u>	<u>34,198</u>	<u>(2,727)</u>	<u>(7)</u>
-	-	4,557	5101 Equipment	-	614	614	-	-
-	-	-	5102 Equipment-Technology	-	-	-	-	-
-	-	4,557	Subtotal - Equipment	<u>-</u>	<u>614</u>	<u>614</u>	<u>-</u>	<u>-</u>
<u>\$ 299,476</u>	<u>\$ 281,133</u>	<u>\$ 292,235</u>	Location Totals	<u>\$ 294,845</u>	<u>\$ 271,082</u>	<u>\$ 246,513</u>	<u>\$ (24,569)</u>	<u>(9)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

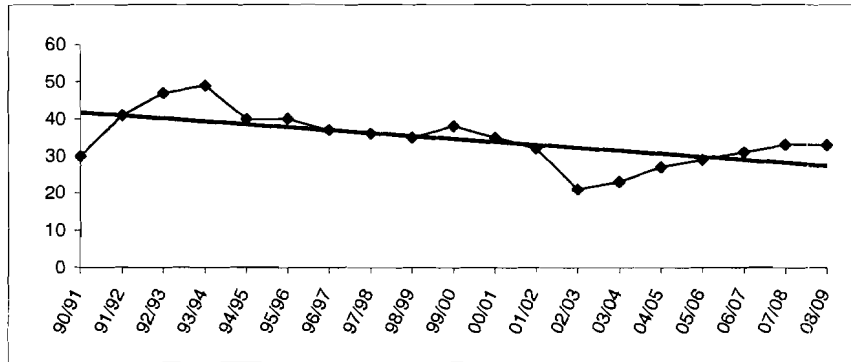
Fund: 100 General Fund - Expenditures
Location: 32 Cooper Landing Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
38.00	35.00	32.00	Enrollment in ADM (K-8)	31.00	21.00	23.00
Staff in FTE						
3.00	3.00	2.80	Teachers	3.00	2.50	2.00
0.40	-	0.20	Special Ed Teachers	0.20	-	-
-	-	0.25	Special Ed Aides	0.25	0.32	0.32
-	-	0.05	Nurse	0.05	0.05	0.05
0.63	0.56	0.56	Support	0.50	0.56	0.50
0.63	0.56	0.56	Custodians	0.63	0.56	0.50
<u>4.66</u>	<u>4.12</u>	<u>4.42</u>	Totals	<u>4.63</u>	<u>3.99</u>	<u>3.37</u>

Cooper Landing Elementary School (CLES) is a K-8 school serving 21 students from 18 families 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 is transforming it into a museum. The CLES students are currently working on the articulation of a brown bear skeleton, which will be displayed at the museum upon its completion. The staff and parents of CLES strive to provide the children with well-rounded experiences in academic, artistic, and physical arenas to prepare them for life beyond the school doors. These experiences from ongoing scientific studies, to musical and dramatic performances, to cross country skiing on the school trails provide CLES students an educational environment that is both academically challenging and socially nurturing.

Cooper Landing Elementary Enrollment History and Projections

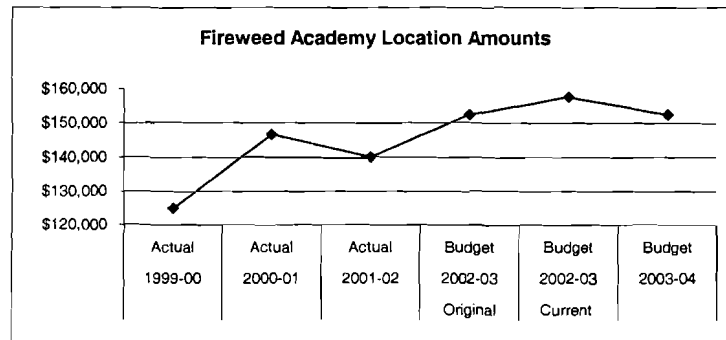


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 64,049	\$ 66,987	\$ 64,349	3150 Teachers	\$ 70,925	\$ 70,925	\$ 79,540	\$ 8,615	12
-	(30)	400	3162 Emolument	-	-	-	-	-
300	200	3,587	3171 Substitute Certified w/Certificate	600	600	1,200	600	100
-	-	7,306	3173 Long Term Sub - Certified	-	-	-	-	-
7,525	9,530	7,462	3230 Tutors/Aides	20,255	20,255	7,627	(12,628)	(62)
5,558	17,269	10,545	3240 Support Staff	10,545	10,545	11,023	478	5
-	-	-	3250 Maintenance/Custodians	-	-	4,594	4,594	-
89	344	115	3291 Substitute - Support	973	973	184	(789)	(81)
324	203	-	3294 Temporary Salaries - Support	-	-	356	356	-
336	2,756	357	3296 Substitute Certified w/o Certificate	600	600	504	(96)	(16)
21,177	31,183	29,431	3500 Employee Benefits	35,585	35,585	33,156	(2,429)	(7)
<u>99,358</u>	<u>128,442</u>	<u>123,552</u>	Subtotal - Personnel Services	<u>139,483</u>	<u>139,483</u>	<u>138,184</u>	<u>(1,299)</u>	<u>(1)</u>
4,157	-	-	4100 Professional - Technical Service	-	-	-	-	-
540	516	1,830	4200 Travel	700	700	400	(300)	(43)
361	395	399	4310 Water And Sewage	400	400	400	-	-
271	237	312	4331 Postage	300	300	300	-	-
772	835	1,077	4332 Telephone	800	800	1,200	400	50
286	1,071	280	4402 Purchased Services	600	600	600	-	-
-	874	731	4408 Purchased Service - Copier	800	800	800	-	-
4,657	4,600	4,600	4410 Rental	4,600	4,600	189	(4,411)	(96)
56	-	-	4430 Repair & Maintenance Agreement	100	100	100	-	-
9,355	7,888	2,336	4501 Supplies	3,600	3,600	3,600	-	-
400	400	400	4502 Discretionary Material	400	400	400	-	-
429	412	-	4901 Other Expenses	520	520	200	(320)	-
-	-	-	4904 Physical Exam Reimbursement	100	100	-	(100)	-
-	-	-	4950 Indirect Costs	-	-	5,502	5,502	-
<u>21,284</u>	<u>17,228</u>	<u>11,965</u>	Subtotal - Other	<u>12,920</u>	<u>12,920</u>	<u>13,691</u>	<u>771</u>	<u>6</u>
1,394	-	4,514	5101 Equipment	-	5,247	528	-	-
2,946	1,001	-	5102 Equipment - Technology	-	-	-	-	-
<u>4,340</u>	<u>1,001</u>	<u>4,514</u>	Subtotal - Equipment	<u>-</u>	<u>5,247</u>	<u>528</u>	<u>-</u>	<u>-</u>
<u>\$ 124,982</u>	<u>\$ 146,671</u>	<u>\$ 140,031</u>	Location Totals	<u>\$ 152,403</u>	<u>\$ 157,650</u>	<u>\$ 152,403</u>	<u>\$ (528)</u>	<u>(0)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

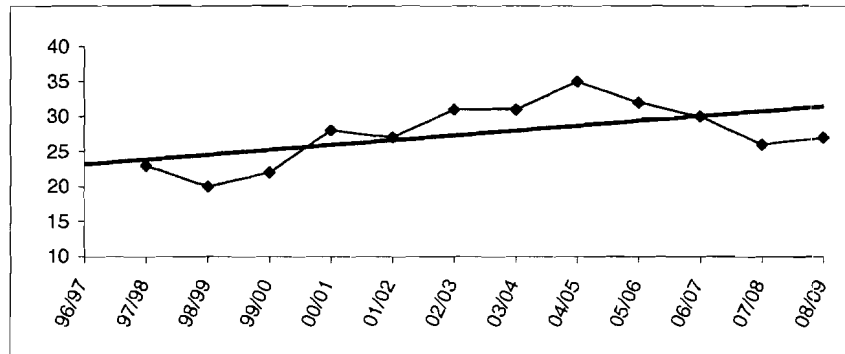
Fund: 100 General Fund - Expenditures
Location: 68 Fireweed Academy

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
22.00	28.00	27.00	Enrollment in ADM (3-8)	30.00	31.00	31.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Teachers	2.00	2.00	2.00
1.51	0.68	1.19	Aides	1.19	0.44	0.44
-	1.00	0.50	Support	0.50	0.50	0.50
-	-	-	Custodian	-	0.25	0.25
<u>3.51</u>	<u>3.68</u>	<u>3.69</u>	Totals	<u>3.69</u>	<u>3.19</u>	<u>3.19</u>

Fireweed Academy, located in Homer, Alaska, is housed in the Paul Banks Elementary building. 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 former Homer Charter School has an enrollment of 31 students in grades 3-6.

Fireweed Academy Enrollment History and Projections

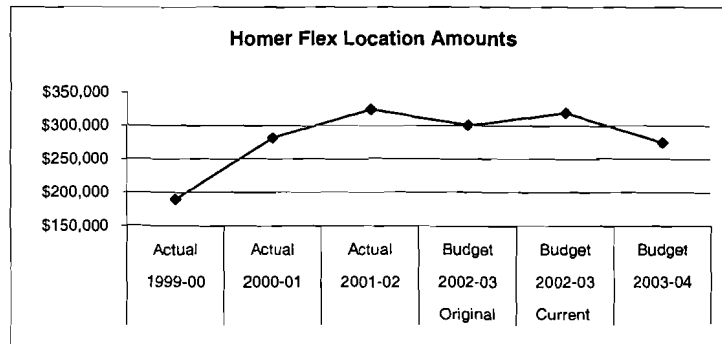


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 101,835	\$ 176,906	\$ 202,513	3150 Teachers	\$ 192,981	\$ 193,593	\$ 160,411	\$ (33,182)	(17)
2,163	625	445	3171 Substitute Certified w/Certificate	1,200	1,470	900	(570)	(39)
-	-	1,618	3220 Specialist - Nurse	1,953	1,972	2,012	40	2
-	-	-	3230 Tutors/Aides	-	9,149	9,645	496	5
10,325	10,926	10,719	3240 Support Staff	11,280	11,642	12,205	563	5
5,227	11,710	11,872	3250 Maintenance/Custodians	11,940	12,146	12,294	148	1
607	657	1,117	3291 Substitute - Support	634	887	887	-	-
1,186	250	105	3294 Temporary Salaries - Support	-	-	-	-	-
316	-	-	3295 Overtime - Support	-	-	-	-	-
473	504	1,295	3296 Substitute Certified w/o Certificate	1,200	1,200	900	(300)	(25)
34,831	60,006	65,521	3500 Employee Benefits	60,643	68,420	61,328	(7,092)	(10)
<u>156,963</u>	<u>261,584</u>	<u>295,205</u>	Subtotal - Personnel Services	<u>281,831</u>	<u>300,479</u>	<u>260,582</u>	<u>(39,897)</u>	<u>(13)</u>
1,700	-	-	4100 Professional Technical Service	-	-	-	-	-
367	405	495	4200 Travel	645	645	645	-	-
120	-	-	4250 Extra Curricular Travel	-	-	-	-	-
432	618	841	4310 Water & Sewer	841	841	858	17	-
-	685	1,415	4320 Garbage	1,415	1,415	1,443	28	2
155	185	219	4331 Postage	375	375	375	-	-
2,100	2,687	1,515	4332 Telephone	1,439	1,439	1,439	-	-
732	2,473	2,962	4360 Electricity	2,742	2,742	2,797	55	-
2,297	1,703	1,239	4380 Fuel for Heating	-	-	-	-	-
335	100	840	4402 Purchased Services	850	850	850	-	-
427	856	900	4408 Purchased Service - Copier	1,469	1,037	864	(173)	(17)
4,900	-	-	4410 Rental	-	-	-	-	-
-	-	-	4430 Repair & Maintenance Agreement	413	413	413	-	-
6,306	7,877	8,792	4501 Supplies	6,630	6,630	2,209	(4,421)	(67)
397	800	850	4502 Discretionary Material	800	800	600	(200)	(25)
378	421	395	4901 Other Expenses	263	263	263	-	-
625	625	625	4903 Professional Dues	625	625	625	-	-
<u>21,271</u>	<u>19,435</u>	<u>21,088</u>	Subtotal - Other	<u>18,507</u>	<u>18,075</u>	<u>13,381</u>	<u>(4,694)</u>	<u>(26)</u>
-	-	7,791	5101 Equipment	-	607	607	(607)	-
11,162	-	242	5102 Equipment-Technology	-	-	-	-	-
<u>11,162</u>	<u>-</u>	<u>8,033</u>	Subtotal - Equipment	<u>-</u>	<u>607</u>	<u>607</u>	<u>(607)</u>	<u>-</u>
<u>\$ 189,396</u>	<u>\$ 281,019</u>	<u>\$ 324,326</u>	Location Totals	<u>\$ 300,338</u>	<u>\$ 319,161</u>	<u>\$ 274,570</u>	<u>\$ (45,198)</u>	<u>(14)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

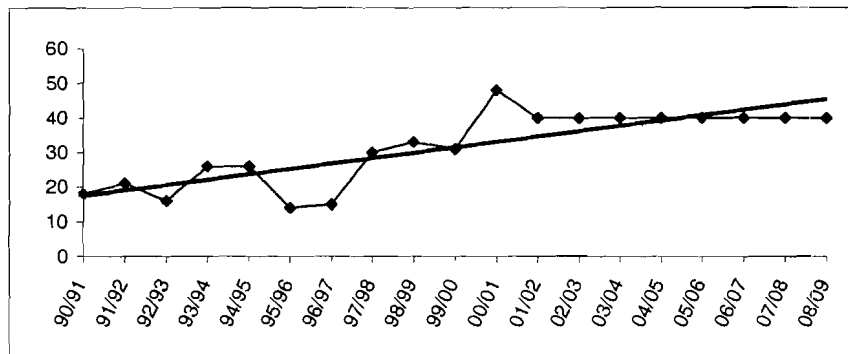
Fund: 100 General Fund - Expenditures
Location: 66 Homer Flex High School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
31.00	48.00	40.00	Enrollment in ADM (9-12)	48.00	40.00	40.00
Staff in FTE						
2.30	4.00	4.25	Teachers	4.00	4.00	3.00
-	-	-	Nurse	-	0.05	0.05
0.50	0.50	0.55	Support	0.55	0.94	0.94
0.25	0.50	0.50	Custodians	0.50	0.50	0.50
<u>3.05</u>	<u>5.00</u>	<u>5.30</u>	Totals	<u>5.05</u>	<u>5.49</u>	<u>4.49</u>

Homer Flex Alternative High School, located in Homer, Alaska, serves at-risk high school students in the southern Kenai Peninsula. The Flex mission is to provide educational opportunities for at-risk students within a structured and stable environment. The educational opportunities are designed to allow students to develop responsibility and to prepare for the living, learning, and working requirements of the 21st Century. Homer Flex School currently has an enrollment of 40 students in grades 9-12. Approximately 60% of our students' families are below the federal poverty limit. Fifty percent of our students receive special services. Nearly 50% of our students are clients in the Community Mental Health Center's S.T.E.P.S. Program. We have three parenting teens and six students who are "homeless". The Flex School provides a safe and respectful learning environment to diverse students with a variety of needs. We interface with many community agencies and businesses to provide social, emotional and vocational skill building.

Homer Flex Enrollment History and Projections

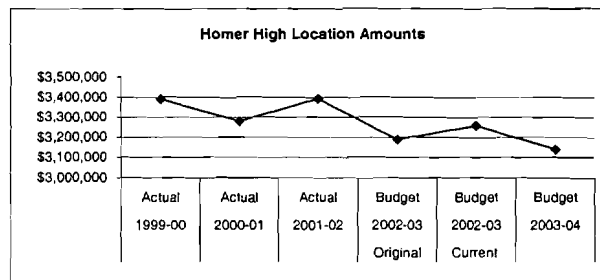


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 150,009	\$ 143,438	\$ 146,664	3130 Principal/Assistant Principal	\$ 146,664	\$ 154,938	\$ 157,564	\$ 2,626	2
1,352,971	1,363,117	1,382,269	3150 Teachers	1,322,248	1,321,070	1,278,468	(42,602)	(3)
53,423	53,958	44,241	3161 Extra-Duty Compensation Certified	62,234	62,234	67,543	5,309	9
2,060	2,060	3,435	3162 Emolument	2,060	2,060	2,060	-	-
12,904	13,094	13,665	3171 Substitute Certified w/Certificate	9,900	12,765	9,150	(3,615)	(28)
11	475	600	3172 Temp Certified w/Certificate	-	-	-	-	-
15,055	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
173,219	177,591	186,894	3180 Specialists - Certified	173,381	142,345	155,540	13,195	9
14,773	20,275	12,180	3220 Specialist - Nurse	12,110	13,245	13,974	729	6
35,100	33,500	54,491	3230 Tutors/Aides	54,666	79,750	84,024	4,274	5
110,625	112,997	130,386	3240 Support Staff	132,041	136,536	141,040	4,504	3
181,458	183,380	177,655	3250 Maintenance/Custodians	177,320	180,972	155,204	(25,768)	(14)
14,915	6,087	8,679	3272 Activity Bus Driver	-	-	-	-	-
8,508	12,214	8,101	3291 Substitute - Support	8,663	9,170	8,306	(864)	(9)
33,378	34,365	46,265	3292 Extra-Duty Compensation Support	27,072	27,072	23,875	(3,197)	(12)
2,829	-	-	3293 Long Term Substitute Support	-	-	-	-	-
3,622	5,528	4,036	3294 Temporary Salaries - Support	-	-	-	-	-
2,248	1,318	2,938	3295 Overtime - Support	1,500	1,500	1,500	-	-
24,910	31,554	24,719	3296 Substitute Certified w/o Certificate	9,900	9,975	9,150	(825)	(8)
555,584	588,215	586,427	3500 Employee Benefits	568,323	608,117	611,900	3,783	1
<u>2,747,602</u>	<u>2,783,166</u>	<u>2,833,645</u>	Subtotal - Personnel Services	<u>2,708,082</u>	<u>2,761,749</u>	<u>2,719,298</u>	<u>(42,451)</u>	<u>(2)</u>
-	-	125	4100 Professional - Technical Service	638	850	-	(850)	(100)
2,394	1,366	1,202	4200 Travel	1,768	1,768	1,768	-	-
22,763	23,147	18,752	4250 Extra Curricular Travel	28,511	28,423	-	(28,423)	(100)
25,928	16,467	21,694	4310 Water And Sewage	21,694	21,694	22,128	434	2
4,994	5,239	6,422	4320 Garbage	6,422	6,422	6,550	128	2
4,970	5,292	3,794	4331 Postage	2,896	2,896	2,896	-	-
42,167	17,657	13,341	4332 Telephone	13,027	13,027	13,027	-	-
190,252	193,268	207,492	4360 Electricity	190,773	190,773	194,588	3,815	2
87,714	99,748	96,086	4380 Fuel for Heating	99,470	99,470	101,459	1,989	2
3,155	1,010	1,021	4402 Purchased Services	2,417	2,588	2,588	-	-
18,513	16,427	12,570	4408 Purchased Service - Copier	15,055	10,627	10,930	303	3
1,195	2,445	3,994	4409 Purchased Service - RISO	-	4,800	4,800	-	-
-	-	-	4410 Rental	-	1,500	1,500	-	-
3,223	2,931	2,935	4430 Repair & Maintenance Agreement	5,395	4,175	5,025	850	20
103,481	87,468	123,965	4501 Supplies	80,943	82,309	32,212	(50,097)	(61)
7,000	6,850	6,900	4502 Discretionary Material	6,600	6,650	6,100	(550)	(8)
11,398	6,077	2,558	4901 Other Expenses	4,580	4,580	4,580	-	-
1,250	1,250	1,250	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>530,397</u>	<u>486,642</u>	<u>524,101</u>	Subtotal - Other	<u>481,439</u>	<u>483,802</u>	<u>411,401</u>	<u>(72,401)</u>	<u>(15)</u>
1,475	7,834	33,074	5101 Equipment	-	9,892	9,892	-	-
111,189	2,493	80	5102 Equipment-Technology	-	1,521	-	(1,521)	(100)
<u>112,664</u>	<u>10,327</u>	<u>33,154</u>	Subtotal - Equipment	<u>-</u>	<u>11,413</u>	<u>9,892</u>	<u>(1,521)</u>	<u>(13)</u>
<u>\$ 3,390,663</u>	<u>\$ 3,280,135</u>	<u>\$ 3,390,900</u>	Location Totals	<u>\$ 3,189,521</u>	<u>\$ 3,256,964</u>	<u>\$ 3,140,591</u>	<u>\$ (116,373)</u>	<u>(4)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

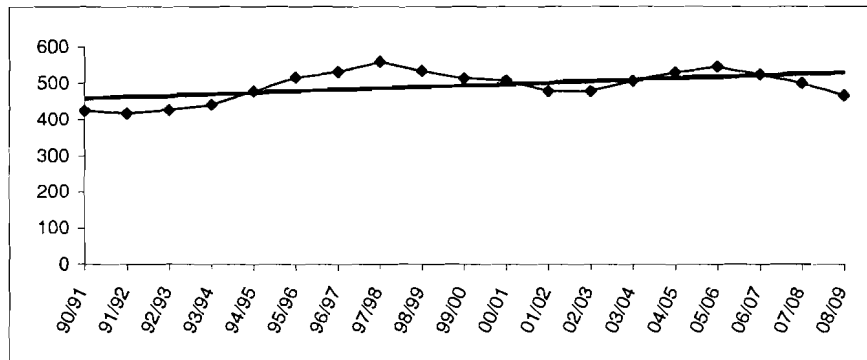
Fund: 100 General Fund - Expenditures
Location: 06 Homer High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
513.00	508.00	478.00	Enrollment in ADM (9-12)	492.00	478.00	506.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
26.75	25.75	25.00	Teachers	23.75	23.75	21.00
3.00	3.00	3.25	Specialists	3.25	3.50	3.50
4.50	4.50	4.00	Special Ed Teachers	4.00	4.00	4.00
0.88	1.26	2.64	Special Ed Aides	2.64	3.52	3.52
1.38	1.38	0.50	Aides	0.50	0.50	0.50
0.88	0.80	0.40	Nurse	0.40	0.40	0.40
4.00	4.00	4.50	Support	4.50	4.50	4.50
7.00	7.00	7.00	Custodians	7.00	7.00	5.50
<u>50.39</u>	<u>49.69</u>	<u>49.29</u>	Totals	<u>48.04</u>	<u>49.17</u>	<u>44.92</u>

Homer High School, located in Homer, Alaska, was constructed in 1985. The facility was originally built to house 600 students and currently houses 478 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.

Homer High Enrollment History and Projections

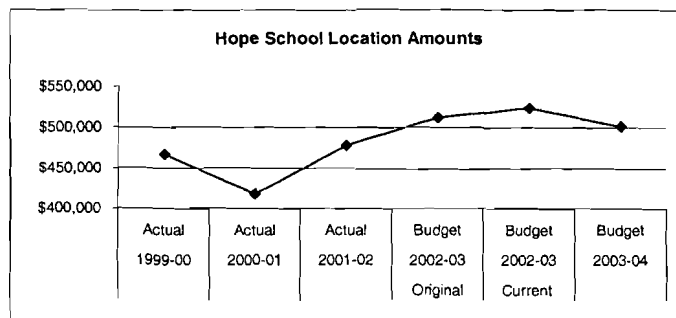


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 96,778	\$ 81,389	\$ 89,603	3150 Teachers	\$ 55,202	\$ 58,680	\$ 39,667	\$ (19,013)	(32)
368	-	-	3161 Extra-Duty Compensation Certified	-	-	-	-	-
1,169	600	1,413	3171 Substitute Certified w/Certificate	300	600	180	(420)	(70)
10,000	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	-	3220 Specialist - Nurse	-	1,542	1,643	101	-
6,772	5,780	6,720	3230 Tutors/Aides	7,084	8,235	4,007	(4,228)	(51)
9,211	9,698	8,984	3240 Support Staff	9,373	9,812	10,327	515	5
13,306	12,661	11,483	3250 Maintenance/Custodians	13,198	14,204	9,823	(4,381)	(31)
1,574	1,233	558	3291 Substitute - Support	939	973	685	(288)	(30)
368	-	-	3292 Extra-Duty Compensation Support	736	736	736	-	-
4,442	-	-	3293 Long Term substitute - Support	-	-	-	-	-
144	229	72	3294 Temporary Salaries - Support	-	-	-	-	-
893	1,659	2,715	3296 Substitute Certified w/o Certificate	300	330	180	(150)	(45)
44,065	36,891	38,048	3500 Employee Benefits	27,052	30,957	22,166	(8,791)	(28)
189,090	150,140	159,596	Subtotal - Personnel Services	114,184	126,069	89,414	(36,655)	(29)
2,578	1,153	1,762	4200 Travel	924	924	924	-	-
145	29	-	4310 Water And Sewage	-	-	-	-	-
570	568	180	4320 Garbage	180	180	184	4	2
205	187	122	4331 Postage	186	186	186	-	-
3,592	3,250	3,550	4332 Telephone	3,474	3,474	3,474	-	-
13,217	16,296	13,880	4360 Electricity	12,292	12,292	12,538	246	2
7,616	13,253	9,786	4380 Fuel for Heating	19,023	19,023	19,403	380	2
100	2,622	1	4402 Purchased Services	250	250	250	-	-
274	396	313	4408 Purchased Service - Copier	367	259	302	43	17
-	-	-	4430 Repair & Maintenance Agreement	435	435	435	-	-
5,607	2,664	4,855	4501 Supplies	2,203	2,453	1,061	(1,392)	(57)
470	400	220	4502 Discretionary Material	200	220	120	(100)	(45)
295	441	254	4901 Other Expenses	226	226	226	-	-
-	-	625	4903 Professional Dues	625	625	625	-	-
34,669	41,259	35,548	Subtotal - Other	40,385	40,547	39,728	(819)	(2)
219	-	4,359	5101 Equipment	-	219	219	-	-
-	-	133	5102 Equipment-Technology	-	-	-	-	-
219	-	4,492	Subtotal - Equipment	-	219	219	-	-
\$ 223,978	\$ 191,399	\$ 199,636	Location Totals	\$ 154,569	\$ 166,835	\$ 129,361	\$ (37,474)	(22)



**Kenai Peninsula Borough School District
2003-2004 Budget**

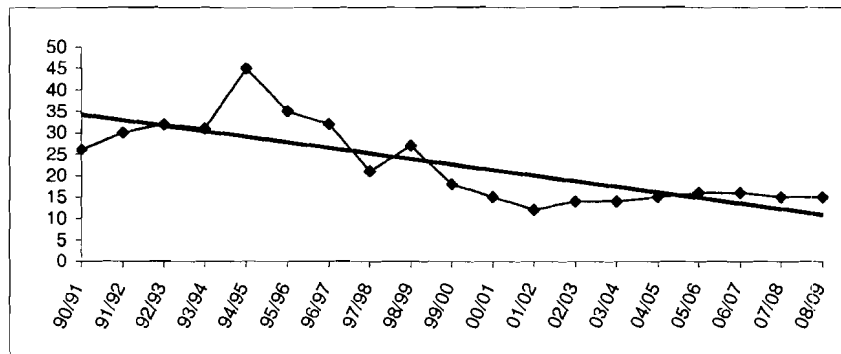
Fund: 100 General Fund - Expenditures
Location: 35 Hope Elementary / High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
18.00	15.00	12.00	Enrollment in ADM (K-9)	12.00	14.00	14.00
Staff in FTE						
2.00	2.00	2.10	Teachers	1.00	1.10	0.60
0.35	-	-	Special Ed Teachers	-	-	-
0.38	0.38	0.38	Special Ed Aides	0.38	0.19	0.19
-	-	-	Nurse	-	0.05	0
-	-	-	Aide	-	0.25	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.75	0.75	0.75	Custodians	0.75	0.75	0.50
<u>3.98</u>	<u>3.63</u>	<u>3.73</u>	Totals	<u>2.63</u>	<u>2.84</u>	<u>1.84</u>

Hope School, located in Hope, Alaska, was constructed in 1987. The facility was originally built to house 35 students and currently houses 14 students in grades K-12. Hope lies on the northern end of the Kenai Peninsula, on the south shore of the Turnagain Arm of Cook Inlet.

Hope Elementary/High Enrollment History and Projections

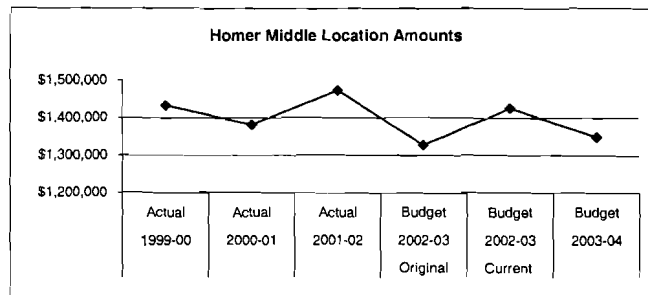


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 69,569	\$ 74,663	\$ 75,463	3130 Principal/Assistant Principal	\$ 75,463	\$ 78,348	\$ 80,578	\$ 2,230	3
653,001	594,993	697,069	3150 Teachers	623,957	663,006	595,893	(67,113)	(10)
11,325	10,255	10,195	3161 Extra-Duty Compensation Certified	12,651	12,651	12,651	-	-
13,195	15,563	17,240	3171 Substitute Certified w/Certificate	4,275	7,190	4,200	(2,990)	(42)
1,900	-	250	3172 Temporary Certified w/ Certificate	-	-	-	-	-
3,976	19,572	8,545	3173 Long Term Substitute Certified	-	-	-	-	-
113,886	105,889	79,573	3180 Specialists - Certified	79,616	85,812	103,908	18,096	21
8,807	24	12,223	3220 Specialist - Nurse	10,466	18,777	19,357	580	-
16,264	30,584	-	3230 Tutors/Aides	-	-	-	-	-
39,226	35,001	41,552	3240 Support Staff	41,147	42,856	44,137	1,281	3
70,730	70,529	73,791	3250 Maintenance/Custodians	73,541	75,802	67,385	(8,417)	(11)
2,192	2,125	1,718	3272 Activity Bus Driver	-	-	-	-	-
6,254	1,767	799	3291 Substitute - Support	2,794	2,909	2,621	(288)	(10)
2,154	3,411	3,364	3292 Extra-Duty Compensation Support	664	664	664	-	-
1,492	2,892	-	3294 Temporary Salaries - Support	-	-	-	-	-
-	802	91	3295 Overtime-Support	-	-	-	-	-
4,557	3,223	2,311	3296 Substitute Certified w/o Certificate	4,275	4,650	4,200	(450)	(10)
258,102	258,396	256,789	3500 Employee Benefits	237,122	267,125	262,648	(4,477)	(2)
<u>1,276,630</u>	<u>1,229,689</u>	<u>1,280,973</u>	Subtotal - Personnel Services	<u>1,165,971</u>	<u>1,259,790</u>	<u>1,198,242</u>	<u>(61,548)</u>	<u>(5)</u>
-	(799)	-	4100 Professional-Tech Service	-	-	-	-	-
1,057	769	1,231	4200 Travel	1,050	1,050	1,050	-	-
2,852	1,902	1,641	4250 Extra Curricular Travel	3,669	2,926	-	(2,926)	(100)
8,248	11,994	9,454	4310 Water And Sewage	9,454	9,454	9,643	189	2
3,498	3,512	3,702	4320 Garbage	3,702	3,702	3,776	74	2
2,456	2,046	2,024	4331 Postage	1,200	1,200	1,200	-	-
8,011	7,736	6,423	4332 Telephone	5,186	5,186	5,186	-	-
50,266	48,148	50,321	4360 Electricity	46,413	46,413	47,341	928	2
30,024	36,283	34,917	4380 Fuel for Heating	51,588	51,588	52,620	1,032	2
119	-	599	4402 Purchased Services	375	550	550	-	-
7,073	7,577	5,328	4408 Purchased Service - Copier	6,028	4,255	4,838	583	14
1,065	2,510	2,200	4409 Purchased Service - Riso	-	2,400	2,400	-	-
-	-	-	4410 Rental	173	173	173	-	-
550	75	290	4430 Repair & Maintenance Agreement	1,950	1,950	1,950	-	-
26,907	31,168	53,246	4501 Supplies	26,320	26,705	11,402	(15,303)	(57)
2,380	2,400	3,100	4502 Discretionary Material	2,850	3,100	2,800	(300)	(10)
1,017	398	337	4901 Other Expenses	750	750	750	-	-
625	625	625	4903 Professional Dues	625	625	625	-	-
<u>146,148</u>	<u>156,344</u>	<u>175,438</u>	Subtotal - Other	<u>161,333</u>	<u>162,027</u>	<u>146,304</u>	<u>(15,723)</u>	<u>(10)</u>
7,904	(4,814)	16,347	5101 Equipment	-	4,215	4,215	-	-
2,526	-	250	5102 Equipment-Technology	-	-	-	-	-
<u>10,430</u>	<u>(4,814)</u>	<u>16,597</u>	Subtotal - Equipment	<u>-</u>	<u>4,215</u>	<u>4,215</u>	<u>-</u>	<u>-</u>
<u>\$ 1,433,208</u>	<u>\$ 1,381,219</u>	<u>\$ 1,473,008</u>	Location Totals	<u>\$ 1,327,304</u>	<u>\$ 1,426,032</u>	<u>\$ 1,348,761</u>	<u>\$ (77,271)</u>	<u>(5)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

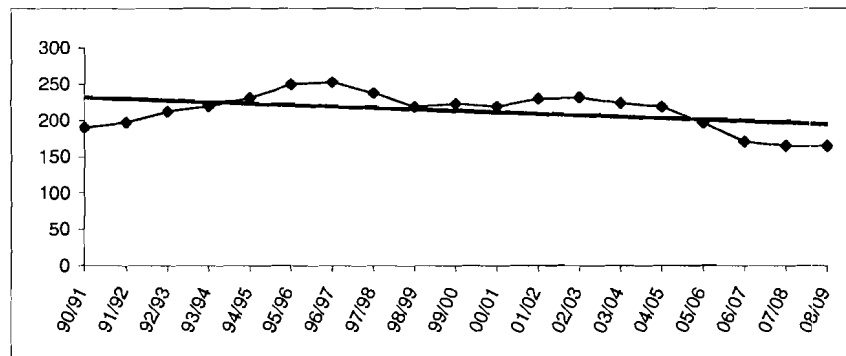
Fund: 100 General Fund - Expenditures
Location: 13 Homer Middle School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
223.00	219.00	230.00	Enrollment in ADM (7-8)	197.00	232.00	224.00
Staff in FTE						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.67	10.50	12.00	Teachers	10.00	11.25	10.00
1.83	1.50	1.75	Specialists	1.75	1.50	1.50
1.50	2.00	1.50	Special Ed Teachers	1.50	1.75	1.50
-	-	-	Nurse	-	0.55	0.55
0.88	1.49	-	Special Ed Aides	-	-	-
1.50	1.50	1.85	Support	1.85	1.50	1.50
3.00	3.00	3.00	Custodians	3.00	3.00	2.50
<u>22.38</u>	<u>20.99</u>	<u>21.10</u>	Totals	<u>19.10</u>	<u>20.55</u>	<u>18.55</u>

Homer Middle School, located in Homer, Alaska, was originally constructed in 1970 with the most recent renovations being completed in 1978. The facility was originally built to house 375 students and currently houses 232 students in grades 7-8. Maintaining low class sizes, maximum learning opportunities and competent teachers are important to the community. The staff at HMS is comprised of highly skilled veteran teachers that set high expectations for themselves and for each other. The students at HMS regularly have some of the highest test scores in the district and in the state. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. For many, it really is the "End of the Road".

Homer Middle Enrollment History and Projections

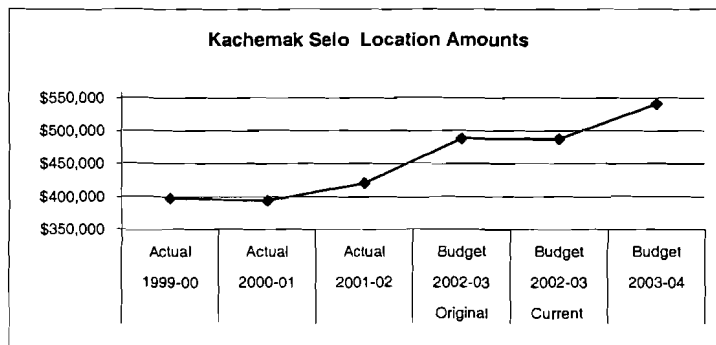


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures
Location: 56 Kachemak Selo Elementary / High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 202,273	\$ 208,058	\$ 212,903	3150 Teachers	\$ 269,364	\$ 264,622	\$ 298,661	\$ 34,039	13
2,200	2,300	2,600	3171 Substitute Certified w/Certificate	1,650	1,590	1,650	60	4
1,300	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	3,027	3220 Specialist - Nurse	3,102	2,970	3,302	332	11
41,410	36,071	38,430	3230 Tutors/Aides	44,363	46,553	48,611	2,058	4
8,967	9,191	9,348	3240 Support Staff	9,998	10,728	11,165	437	4
6,861	6,942	7,436	3250 Maintenance/Custodians	7,862	8,037	11,179	3,142	39
1,374	1,677	1,679	3291 Substitute - Support	1,798	1,798	1,867	69	4
162	438	389	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	-	3295 Overtime - Support	-	-	-	-	-
974	546	1,071	3296 Substitute Certified w/o Certificate	1,650	1,500	1,650	150	10
77,774	81,912	83,990	3500 Employee Benefits	97,434	99,444	116,008	16,564	17
343,295	347,135	360,873	Subtotal - Personnel Services	437,221	437,242	494,093	56,851	13
12,904	11,458	11,393	4200 Travel	10,280	10,280	10,280	-	-
2	(2)	95	4310 Water And Sewage	95	95	97	2	2
600	600	650	4320 Garbage	650	650	663	13	2
141	150	150	4331 Postage	113	113	113	-	-
2,616	2,650	2,355	4332 Telephone	2,228	2,228	2,228	-	-
3,150	3,071	3,210	4360 Electricity	3,032	3,032	3,093	61	2
1,153	1,376	1,218	4408 Purchased Service - Copier	2,234	1,577	1,901	324	21
22,200	22,200	22,200	4410 Rental	22,200	22,200	22,200	-	-
-	60	-	4430 Repair & Maintenance Agreement	113	113	113	-	-
8,652	4,238	8,512	4501 Supplies	7,066	7,316	3,373	(3,943)	(54)
850	800	800	4502 Discretionary Material	1,100	1,000	1,100	100	10
80	36	56	4901 Other Expenses	75	75	75	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
52,988	47,277	51,279	Subtotal - Other	49,826	49,319	45,876	(3,443)	(7)
1,069	-	7,960	5101 Equipment	-	946	946	-	-
206	-	-	5102 Equipment-Technology	-	-	-	-	-
1,275	-	7,960	Subtotal - Equipment	-	946	946	-	-
\$ 397,558	\$ 394,412	\$ 420,112	Location Totals	\$ 487,047	\$ 487,507	\$ 540,915	\$ 53,408	11



**Kenai Peninsula Borough School District
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

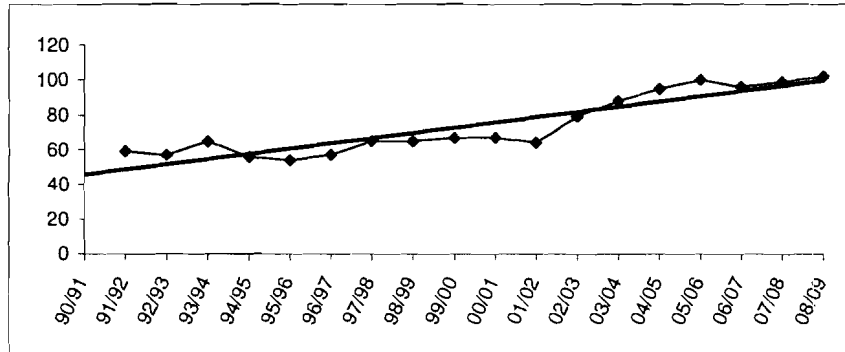
Date: 03/03/03

Location: 56 Kachemak Selo Elementary / High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
67.00	67.00	64.00	Enrollment in ADM (K-9)	73.00	79.00	88.00
<u>Staff in FTE</u>						
4.00	4.00	4.00	Teachers	5.50	5.00	5.50
0.25	-	-	Special Ed Teachers	-	-	-
0.25	0.25	0.25	Special Ed Aides	0.25	0.25	0.25
1.89	1.89	1.89	Aides	1.89	1.89	1.89
-	-	-	Nurse	-	0.10	0.10
0.53	0.50	0.60	Support	0.60	0.50	0.50
0.38	0.38	0.38	Custodians	0.38	0.38	0.50
<u>7.30</u>	<u>7.02</u>	<u>7.12</u>	Totals	<u>8.62</u>	<u>8.12</u>	<u>8.74</u>

Kachemak Selo School is located in a remote location at the head of Kachemak Bay near Homer, Alaska. The school is housed in small leased facilities from the Village of Kachemak Selo. This is a community of around 250 people primarily employed in the fishing and construction industries. The school has a student population of 79 Russian "Old Believers" in preschool through 12th grade who tend to be extremely gifted at working with their hands. The student body has won numerous art contests, and is well represented in the "Battle of the Books" each year.

Kachemak Selo Elementary/High Enrollment History and Projections

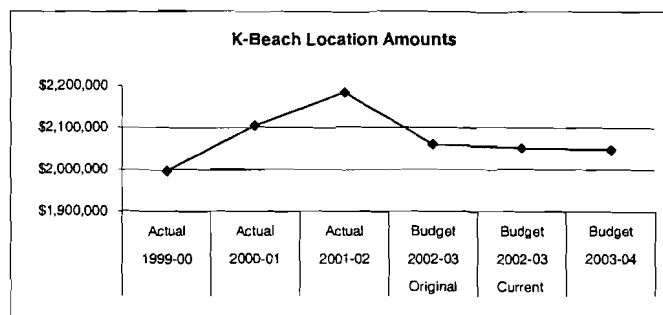


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 70,507	\$ 70,707	\$ 78,906	3130 Principal/Assistant Principal	\$ 72,149	\$ 78,348	\$ 80,578	\$ 2,230	3
1,018,160	1,054,769	1,096,618	3150 Teachers	1,058,871	1,063,258	1,039,659	(23,599)	(2)
1,473	1,472	1,104	3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
1,025	200	200	3162 Emolument	-	400	-	(400)	(100)
14,113	20,485	26,897	3171 Substitute Certified w/Certificate	7,650	9,430	7,050	(2,380)	(25)
16,578	-	9,745	3173 Long Term Substitute Certified	-	-	-	-	-
103,411	113,591	113,466	3180 Specialists - Certified	113,466	115,770	120,832	5,062	4
29,475	21,755	14,112	3220 Specialist - Nurse	32,890	29,575	22,654	(6,921)	(23)
110,943	112,007	107,702	3230 Tutors/Aides	113,076	75,623	79,513	3,890	5
39,910	40,579	40,197	3240 Support Staff	40,010	42,352	44,272	1,920	5
60,733	61,840	62,456	3250 Maintenance/Custodians	62,853	65,304	87,577	22,273	34
5,469	17,015	5,440	3291 Substitute - Support	5,852	4,839	5,213	374	8
-	368	736	3292 Extra-Duty Comp - Support	-	-	-	-	-
-	-	18,885	3293 Long Term Sub - Support	-	-	-	-	-
477	2,520	852	3294 Temporary Salaries - Support	-	-	-	-	-
120	223	288	3295 Overtime - Support	-	-	-	-	-
8,794	12,106	8,834	3296 Substitute Certified w/o Certificate	7,650	7,650	7,050	(600)	(8)
398,192	416,200	417,345	3500 Employee Benefits	412,553	420,600	438,627	18,027	4
1,879,380	1,945,837	2,003,783	Subtotal - Personnel Services	1,928,860	1,914,989	1,934,865	19,876	1
14	918	867	4200 Travel	566	566	566	-	-
190	-	-	4250 Extra Curricular Travel	-	-	-	-	-
580	6,117	7,633	4310 Water And Sewage	7,633	7,633	7,786	153	2
2,262	3,286	3,678	4320 Garbage	3,678	3,678	3,752	74	2
266	400	398	4331 Postage	300	300	300	-	-
6,650	10,605	13,290	4332 Telephone	6,984	6,984	6,984	-	-
38,749	41,090	46,964	4360 Electricity	43,402	43,402	44,270	868	2
8,665	9,583	12,584	4380 Fuel for Heating	8,088	8,088	8,250	162	2
773	979	352	4402 Purchased Services	606	606	606	-	-
8,631	7,265	7,601	4408 Purchased Service - Copier	13,280	9,374	8,966	(388)	(4)
1,065	2,445	4,857	4409 Purchased Service - Riso	-	2,400	2,400	-	-
1,127	1,139	1,938	4430 Repair & Maintenance Agreement	1,237	1,237	1,237	-	-
39,078	67,411	42,992	4501 Supplies	39,110	40,502	14,875	(25,627)	(63)
5,350	4,850	4,950	4502 Discretionary Material	5,100	5,100	4,700	(400)	(8)
1,022	711	407	4901 Other Expenses	901	901	901	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
115,062	157,439	149,151	Subtotal - Other	131,525	131,411	106,253	(25,158)	(19)
1,528	-	30,160	5101 Equipment	-	4,822	4,822	-	-
968	1,802	1,093	5102 Equipment-Technology	-	-	-	-	-
2,496	1,802	31,253	Subtotal - Equipment	-	4,822	4,822	-	-
\$ 1,996,938	\$ 2,105,078	\$ 2,184,187	Location Totals	\$ 2,060,385	\$ 2,051,222	\$ 2,045,940	\$ (5,282)	(0)



**Kenai Peninsula Borough School District
2003-2004 Budget**

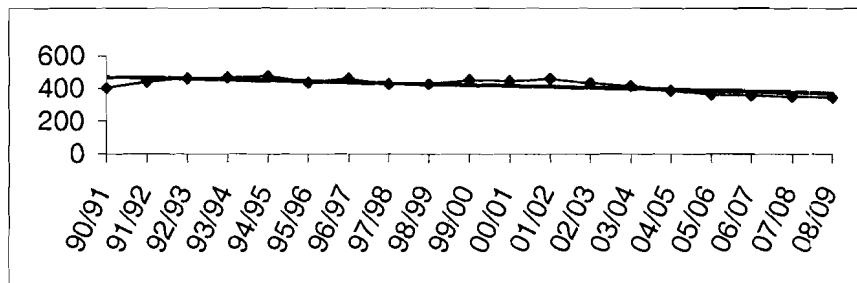
Fund: 100 General Fund - Expenditures
Location: 48 Kalifornsky Beach Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
451.00	446.00	458.00	Enrollment in ADM (K-6)	434.00	434.00	416.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
20.00	20.00	20.00	Teachers	19.50	19.50	17.50
1.00	1.00	2.00	Specialists	2.00	2.00	2.00
4.00	4.00	3.00	Special Ed Teachers	3.00	3.00	3.00
5.28	5.28	5.28	Special Ed Aides	5.28	3.52	3.52
0.88	0.60	0.88	Nurse	0.88	0.88	0.53
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodians	2.50	2.50	3.50
<u>36.16</u>	<u>35.88</u>	<u>36.16</u>	Totals	<u>35.66</u>	<u>33.90</u>	<u>32.55</u>

Kalifornsky Beach Elementary School is located in Soldotna, Alaska. Soldotna is on the Kenai Peninsula, at the junction of the Sterling and Kenai Spur Highways. Real world learning takes place at K-Beach. In 2001, the students at K-Beach worked on a project to keep land that is a corridor for caribou migration zoned as preservation land. They were successful. Commercial salmon and sport fishing are a vital component of the Soldotna community. For twelve years our students have had an active role in the fishing industry through our "Adopt a Stream" program. The school has adopted Slikok Creek, a flourishing salmon spawning bed. The 6th grade students hike one mile to Slikok in all seasons where they perform a series of ten water quality tests, collect aquatic insects and trap salmon fry to monitor populations. This stewardship is not only a perfect opportunity for the implementation of real science but it serves to instill a sense of ownership and the idea that students can make a real contribution to their world. In 2002, an exciting addition to our learning community was made in the form of two golden retriever therapy dogs. Maggie and Nellie assist students with a variety of special needs. They listen to struggling readers by providing a motivational setting for students to practice their reading. The K-Beach staff is proud of our school and of our students' accomplishments.

Kalifornsky Beach Elementary Enrollment History and Projections

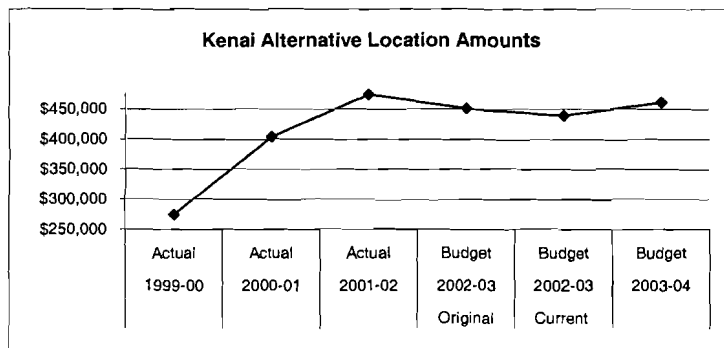


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 164,964	\$ 243,777	\$ 259,002	3150 Teachers	\$ 275,476	\$ 259,820	\$ 277,686	\$ 17,866	7
2,956	3,300	2,575	3171 Substitute Certified w/Certificate	1,950	2,070	1,800	(270)	(13)
-	100	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	4,847	3220 Specialist - Nurse	4,676	6,676	6,808	132	2
-	-	21,459	3230 Tutors/Aides	-	-	-	-	-
11,502	11,680	14,786	3240 Support Staff	15,166	13,110	13,301	191	1
8,385	19,390	17,597	3250 Maintenance/Custodians	18,138	21,820	22,990	1,170	5
-	75	-	3272 Activity Bus Driver	-	-	-	-	-
683	144	2,013	3291 Substitute - Support	933	968	968	-	-
378	-	207	3294 Temporary Salaries - Support	-	-	-	-	-
714	1,454	378	3296 Substitute Certified w/o Certificate	1,950	1,800	1,800	-	-
50,425	81,393	91,135	3500 Employee Benefits	91,883	92,538	101,011	8,473	9
<u>240,007</u>	<u>361,313</u>	<u>413,999</u>	Subtotal - Personnel Services	<u>410,172</u>	<u>398,802</u>	<u>426,364</u>	<u>27,562</u>	<u>7</u>
68	67	191	4200 Travel	562	562	562	-	-
-	94	-	4250 Extra Curricular Travel	-	-	-	-	-
-	831	733	4310 Water and Sewage	1,205	1,205	1,229	24	-
989	626	1,023	4320 Garbage	1,126	1,126	1,149	23	-
198	424	370	4331 Postage	375	375	375	-	-
3,863	11,217	8,120	4332 Telephone	7,658	7,658	7,658	-	-
-	12,695	15,840	4360 Electricity	5,660	5,660	5,773	113	2
-	4,929	6,155	4380 Fuel for Heating	8,237	8,237	8,402	165	2
15	36	100	4402 Purchased Services	-	-	-	-	-
910	1,050	1,090	4408 Purchased Service - Copier	2,417	1,707	1,944	237	14
152	-	(113)	4430 Repair & Maintenance Agreement	188	188	188	-	-
10,399	8,463	14,610	4501 Supplies	10,830	10,830	4,791	(6,039)	(56)
800	1,200	1,200	4502 Discretionary Material	1,300	1,200	1,200	-	-
451	346	457	4901 Other Expenses	150	150	150	-	-
625	625	625	4903 Professional Dues	625	625	625	-	-
<u>18,470</u>	<u>42,603</u>	<u>50,401</u>	Subtotal - Other	<u>40,333</u>	<u>39,523</u>	<u>34,046</u>	<u>(5,477)</u>	<u>(14)</u>
-	-	9,445	5101 Equipment	-	710	710	-	-
16,235	112	-	5102 Equipment-Technology	-	-	-	-	-
<u>16,235</u>	<u>112</u>	<u>9,445</u>	Subtotal - Equipment	<u>-</u>	<u>710</u>	<u>710</u>	<u>-</u>	<u>-</u>
<u>\$ 274,712</u>	<u>\$ 404,028</u>	<u>\$ 473,845</u>	Location Totals	<u>\$ 450,505</u>	<u>\$ 439,035</u>	<u>\$ 461,120</u>	<u>\$ 22,085</u>	<u>5</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

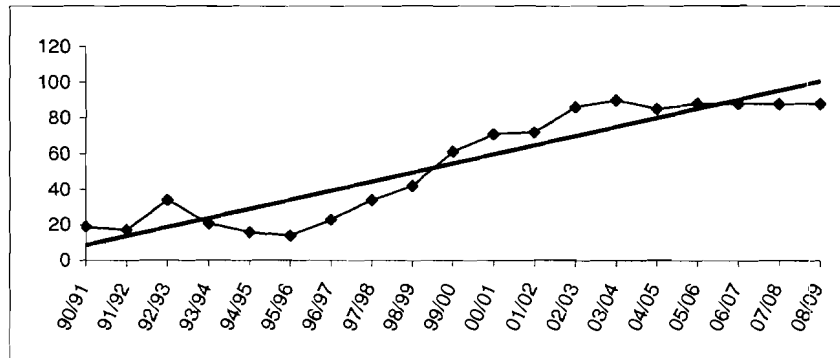
Fund: 100 General Fund - Expenditures
Location: 67 Kenai Alternative High School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
61.00	71.00	72.00	Enrollment in ADM (9-12)	79.00	86.00	90.00
<u>Staff in FTE</u>						
3.50	6.00	5.50	Teachers	6.00	5.50	5.50
0.50	0.50	0.50	Special Ed Teachers	0.50	0.50	0.50
-	-	-	Nurse	-	0.18	0.18
0.50	0.50	0.62	Support	0.62	0.50	0.50
0.40	1.00	1.00	Custodians	1.00	1.00	1.00
<u>4.90</u>	<u>8.00</u>	<u>7.62</u>	Totals	<u>8.12</u>	<u>7.68</u>	<u>7.68</u>

Kenai Alternative High 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 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 Alternative High School has an enrollment of 91 students in grades 9-12.

Kenai Alternative High Enrollment History and Projections

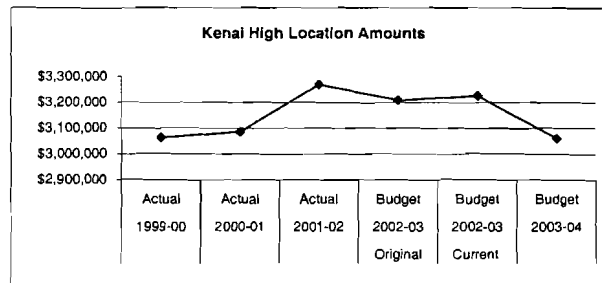


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 149,444	\$ 146,635	\$ 156,282	3130 Principal/Assistant Principal	\$ 149,618	\$ 156,057	\$ 159,732	\$ 3,675	2
1,240,124	1,275,344	1,312,399	3150 Teachers	1,357,522	1,368,327	1,285,812	(82,515)	(6)
54,870	65,782	54,116	3161 Extra-Duty Compensation Certified	66,723	66,723	68,183	1,460	2
3,565	3,048	3,060	3162 Emolument	2,060	3,060	2,060	(1,000)	(33)
23,961	20,111	17,878	3171 Substitute Certified w/Certificate	10,350	12,525	9,150	(3,375)	(27)
50	400	750	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	11,939	3173 Long Term Substitute Certified	-	-	-	-	-
174,333	174,298	175,077	3180 Specialists - Certified	175,132	165,439	172,480	7,041	4
18,893	19,596	13,514	3220 Specialist - Nurse	13,404	20,230	20,630	400	2
31,350	89,985	62,915	3230 Tutors/Aides	62,260	18,297	19,289	992	5
100,674	99,972	137,081	3240 Support Staff	138,582	141,592	145,543	3,951	3
170,627	173,054	177,375	3250 Maintenance/Custodians	179,035	185,298	182,935	(2,363)	(1)
7,905	-	8,936	3272 Activity Bus Driver	10,900	10,900	-	(10,900)	-
8,962	20,378	11,853	3291 Substitute - Support	8,554	7,707	7,419	(288)	(4)
39,868	34,800	40,521	3292 Extra-Duty Compensation Support	24,449	24,449	24,449	-	-
-	4,711	-	3293 Long Term Sub - Support	-	-	-	-	-
2,193	873	1,769	3294 Temporary Salaries - Support	-	-	-	-	-
700	428	2,598	3295 Overtime - Support	1,500	1,500	1,500	-	-
5,614	10,150	13,878	3296 Substitute Certified w/o Certificate	10,350	10,365	9,150	(1,215)	(12)
526,817	575,069	567,086	3500 Employee Benefits	585,058	604,747	601,241	(3,506)	(1)
<u>2,559,950</u>	<u>2,714,634</u>	<u>2,769,027</u>	Subtotal - Personnel Services	<u>2,795,497</u>	<u>2,797,216</u>	<u>2,709,573</u>	<u>(87,643)</u>	<u>(3)</u>
-	-	240	4100 Professional Technical Services	-	-	-	-	-
1,886	3,669	2,920	4200 Travel	1,725	1,725	1,725	-	-
19,023	17,999	13,969	4250 Extra Curricular Travel	26,206	26,788	-	(26,788)	(100)
11,079	11,485	8,717	4310 Water And Sewage	8,717	8,717	8,891	174	2
11,068	10,786	13,312	4320 Garbage	13,312	13,312	13,579	267	2
6,784	5,585	6,950	4331 Postage	2,625	2,625	2,625	-	-
14,249	13,085	7,825	4332 Telephone	7,836	7,836	7,836	-	-
136,457	145,460	167,671	4360 Electricity	170,676	170,676	174,090	3,414	2
45,063	50,194	61,671	4380 Fuel for Heating	52,184	52,184	53,228	1,044	2
190	518	1,273	4402 Purchased Services	2,100	2,350	2,350	-	-
16,053	12,943	12,649	4408 Purchased Service - Copier	16,677	11,772	11,470	(302)	(3)
1,521	2,852	3,989	4409 Purchased Service - RISO	-	2,400	2,400	-	-
5,235	5,000	5,000	4410 Rental	5,375	5,375	5,375	-	-
5,463	5,954	6,502	4430 Repair & Maintenance Agreement	8,028	9,054	9,054	-	-
120,400	61,095	120,303	4501 Supplies	84,045	88,317	35,757	(52,560)	(60)
6,800	6,710	6,550	4502 Discretionary Material	6,900	6,910	6,100	(810)	(12)
5,932	4,146	3,066	4901 Other Expenses	4,894	4,894	4,894	-	-
1,250	1,250	1,250	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>408,453</u>	<u>358,731</u>	<u>443,957</u>	Subtotal - Other	<u>412,550</u>	<u>416,185</u>	<u>340,624</u>	<u>(75,561)</u>	<u>(18)</u>
6,866	10,123	50,582	5101 Equipment	-	12,291	9,539	(2,752)	(22)
87,636	1,780	5,660	5102 Equipment-Technology	-	349	-	(349)	(100)
<u>94,502</u>	<u>11,903</u>	<u>56,242</u>	Subtotal - Equipment	<u>-</u>	<u>12,640</u>	<u>9,539</u>	<u>(3,101)</u>	<u>(25)</u>
<u>\$ 3,062,905</u>	<u>\$ 3,085,268</u>	<u>\$ 3,269,226</u>	Location Totals	<u>\$ 3,208,047</u>	<u>\$ 3,226,041</u>	<u>\$ 3,059,736</u>	<u>\$ (166,305)</u>	<u>(5)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

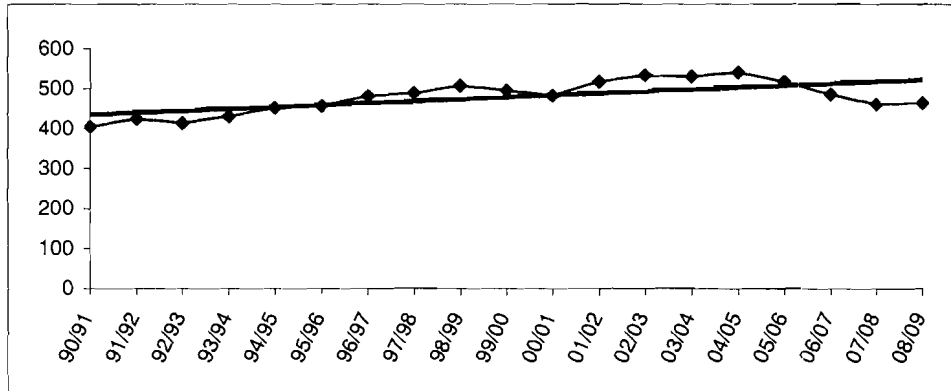
Fund: 100 General Fund - Expenditures
Location: 07 Kenai Central High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
496.00	483.00	518.00	Enrollment in ADM (9-12)	545.00	534.00	531.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
25.75	24.75	25.05	Teachers	26.00	26.35	21.70
3.00	3.00	3.00	Specialists	3.00	2.80	2.80
3.50	3.50	3.50	Special Ed Teachers	3.50	3.40	4.00
0.88	3.52	2.51	Special Ed Aides	2.51	-	0.88
0.88	0.88	-	Aides	-	0.88	-
0.50	0.50	0.34	Nurse	0.34	0.50	0.50
4.00	4.00	5.00	Support	5.00	5.00	5.00
7.00	7.00	7.00	Custodians	7.00	7.00	6.50
<u>47.51</u>	<u>49.15</u>	<u>48.40</u>	Totals	<u>49.35</u>	<u>47.93</u>	<u>43.38</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 and currently houses 534 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.

Kenai Central High Enrollment History and Projections



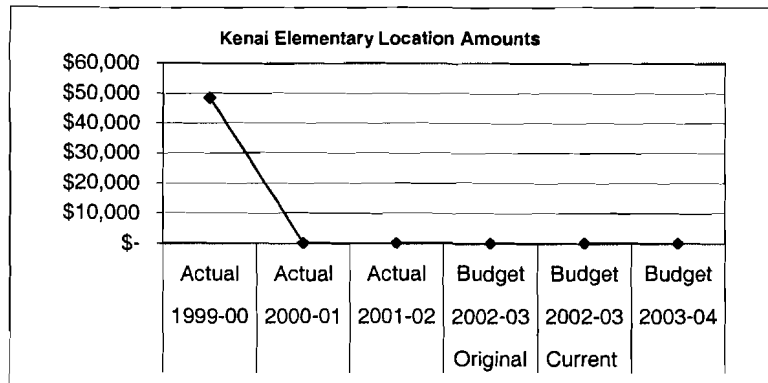
**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures
Location: 36 Kenai Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 3,176	\$ -	\$ -	4310 Water And Sewage	\$ -	\$ -	\$ -	\$ -	-
33,192	-	-	4551 Electricity	-	-	-	-	-
12,023	-	-	4552 Fuel For Heating	-	-	-	-	-
<u>48,391</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 48,391</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Kenai Elementary, located in Kenai, Alaska, is the facility where the Kenai Alternative Program and Aurora Borealis Charter School are currently housed.



Note: This page will be deleted from the budget document next year. Utilities are now accounted for in a different manner for the programs housed at Kenai Elementary.

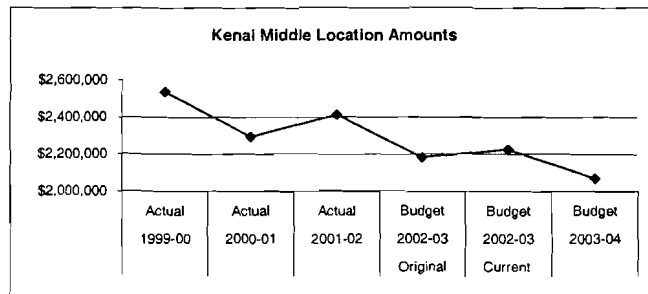
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**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 141,341	\$ 141,663	\$ 143,633	3130 Principal/Assistant Principal	\$ 143,633	\$ 148,891	\$ 152,971	\$ 4,080	3
1,251,303	1,136,077	1,182,700	3150 Teachers	1,064,523	1,075,728	981,652	(94,076)	(9)
15,873	16,062	15,268	3161 Extra-Duty Compensation Certified	14,767	14,767	14,767	-	-
10,439	12,598	10,377	3171 Substitute Certified w/Certificate	7,650	9,540	6,600	(2,940)	(31)
-	-	600	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	10,513	3173 Long Term Substitute Certified	-	-	-	-	-
157,923	150,382	145,582	3180 Specialists - Certified	145,582	136,808	142,488	5,680	4
32,400	32,718	28,551	3220 Specialist - Nurse	28,723	27,028	27,558	530	2
88,738	32,608	19,619	3230 Tutors/Aides	20,043	20,639	21,261	622	3
48,150	49,787	49,851	3240 Support Staff	51,745	55,126	43,740	(11,386)	(21)
90,724	93,128	96,025	3250 Maintenance/Custodians	96,075	99,592	92,397	(7,195)	(7)
2,098	1,823	1,828	3272 Activity Bus Driver	-	-	-	-	-
6,123	3,804	6,362	3291 Substitute - Support	4,401	4,366	3,790	(576)	(13)
736	368	960	3292 Extra-Duty Compensation Support	2,154	2,154	2,154	-	-
1,207	2,077	191	3294 Temporary Salaries - Support	-	-	-	-	-
9	-	104	3295 Overtime - Support	-	-	-	-	-
14,089	14,360	17,755	3296 Substitute Certified w/o Certificate	7,650	7,650	6,600	(1,050)	(14)
481,788	433,000	438,517	3500 Employee Benefits	408,473	431,345	413,066	(18,279)	(4)
<u>2,342,941</u>	<u>2,120,455</u>	<u>2,168,436</u>	Subtotal - Personnel Services	<u>1,995,419</u>	<u>2,033,634</u>	<u>1,909,044</u>	<u>(124,590)</u>	<u>(6)</u>
1,882	-	96	4200 Travel	1,150	1,150	1,150	-	-
1,344	1,636	1,391	4250 Extra Curricular Travel	3,066	4,023	-	(4,023)	(100)
2,025	2,160	2,098	4310 Water And Sewage	2,098	2,098	2,140	42	2
3,095	3,187	3,364	4320 Garbage	3,364	3,364	3,431	67	2
2,991	2,422	2,764	4331 Postage	440	440	440	-	-
7,066	6,319	5,410	4332 Telephone	5,361	5,361	5,361	-	-
73,358	76,921	82,958	4360 Electricity	82,958	82,958	84,617	1,659	2
14,539	14,888	17,980	4380 Fuel for Heating	18,450	18,450	18,819	369	2
-	-	3,018	4402 Purchased Services	1,144	1,144	1,144	-	-
11,568	9,508	7,262	4408 Purchased Service - Copier	11,781	8,316	7,668	(648)	(8)
1,065	2,445	3,092	4409 Purchased Service - Riso	-	2,400	2,400	-	-
1,780	929	1,115	4430 Repair & Maintenance Agreement	4,000	4,000	4,000	-	-
53,709	47,374	81,930	4501 Supplies	44,800	46,410	16,581	(29,829)	(64)
5,694	4,400	5,100	4502 Discretionary Material	5,100	5,100	4,400	(700)	(14)
1,666	435	129	4901 Other Expenses	1,000	1,000	1,000	-	-
1,250	1,250	1,250	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>183,032</u>	<u>173,874</u>	<u>218,957</u>	Subtotal - Other	<u>185,962</u>	<u>187,464</u>	<u>154,401</u>	<u>(33,063)</u>	<u>(18)</u>
10,115	(5,889)	24,549	5101 Equipment	-	5,443	5,443	-	-
1,188	5,688	272	5102 Equipment-Technology	-	-	-	-	-
<u>11,303</u>	<u>(201)</u>	<u>24,821</u>	Subtotal - Equipment	<u>-</u>	<u>5,443</u>	<u>5,443</u>	<u>-</u>	<u>-</u>
<u>\$ 2,537,276</u>	<u>\$ 2,294,128</u>	<u>\$ 2,412,214</u>	Location Totals	<u>\$ 2,181,381</u>	<u>\$ 2,226,541</u>	<u>\$ 2,068,888</u>	<u>\$ (157,653)</u>	<u>(7)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

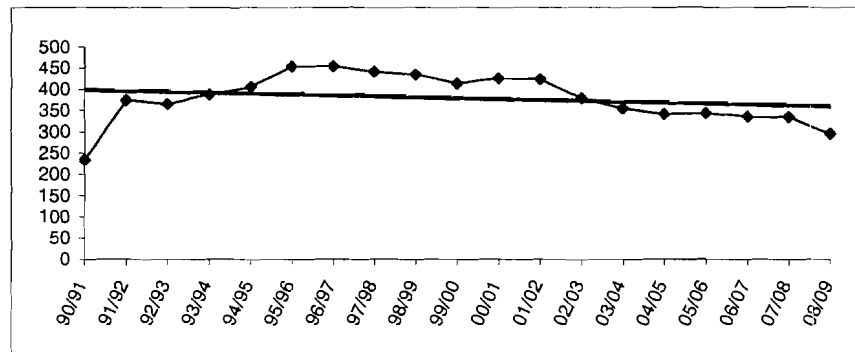
Fund: 100 General Fund - Expenditures
Location: 11 Kenai Middle School

Date: 03/03/03

1999-00	2000-01	2001-02	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
Actual	Actual	Actual				
414.00	426.00	424.00	Enrollment in ADM (6-8)	385.00	378.00	355.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.25	20.70	21.50	Teachers	18.00	18.20	14.70
2.00	1.80	2.50	Specialists	2.50	2.30	2.30
4.75	4.25	3.00	Special Ed Teachers	3.00	3.00	3.00
3.52	1.76	0.88	Special Ed Aides	0.88	0.88	0.88
0.88	0.88	0.76	Nurse	0.76	0.70	0.70
2.00	2.00	2.00	Support	2.00	2.00	1.50
4.00	4.00	4.00	Custodians	4.00	4.00	3.50
<u>42.40</u>	<u>37.39</u>	<u>36.64</u>	Totals	<u>33.14</u>	<u>33.08</u>	<u>28.58</u>

Kenai Middle School, located in Kenai, Alaska, was constructed in 1972. The facility was originally built to house 550 students and currently houses 378 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 Middle Enrollment History and Projections

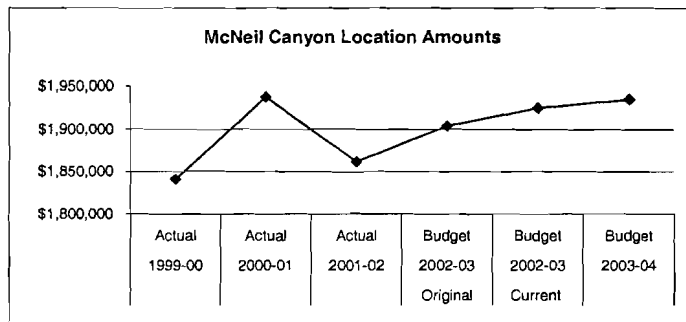


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 71,858	\$ 67,407	\$ 68,729	3130 Principal/Assistant Principal	\$ 68,729	\$ 72,049	\$ 74,042	\$ 1,993	3
400,633	364,502	335,196	3150 Teachers	316,461	312,289	328,453	16,164	5
736	736	552	3161 Extra-Duty Compensation Certified	1,104	1,104	1,104	-	-
2,937	7,857	6,913	3171 Substitute Certified w/Certificate	2,250	3,150	2,250	(900)	(29)
1,400	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	25,585	26,472	3180 Specialists - Certified	26,472	27,610	28,873	1,263	-
37,195	37,573	6,373	3220 Specialist - Nurse	6,915	4,698	6,927	2,229	47
10,162	12,827	13,724	3230 Tutors/Aides	12,994	8,132	9,594	1,462	18
24,579	25,404	26,390	3240 Support Staff	26,260	28,345	29,848	1,503	5
49,241	43,759	43,660	3250 Maintenance/Custodians	45,685	47,743	38,925	(8,818)	(18)
7,016	2,426	2,680	3291 Substitute - Support	2,223	2,096	1,808	(288)	(14)
368	368	552	3292 Extra-Duty Compensation Support	-	-	-	-	-
254	787	329	3294 Temporary Salaries - Support	-	-	-	-	-
366	115	37	3295 Overtime - Support	-	-	-	-	-
3,654	1,302	2,081	3296 Substitute Certified w/o Certificate	2,250	2,250	2,250	-	-
150,784	155,390	140,921	3500 Employee Benefits	136,455	142,129	150,006	7,877	6
761,183	746,038	674,609	Subtotal - Personnel Services	647,798	651,595	674,080	22,485	3
795	473	1,527	4200 Travel	964	964	964	-	-
2,199	2,612	2,958	4310 Water And Sewage	2,958	2,958	3,017	59	2
1,216	1,224	1,855	4320 Garbage	1,855	1,855	1,892	37	2
347	312	208	4331 Postage	450	450	450	-	-
5,361	4,802	8,817	4332 Telephone	8,262	8,262	8,262	-	-
33,140	37,621	38,876	4360 Electricity	38,876	38,876	39,654	778	2
11,995	20,430	17,786	4380 Fuel for Heating	11,964	11,964	12,203	239	2
251	-	-	4402 Purchased Services	300	300	300	-	-
4,626	5,125	3,844	4408 Purchased Service - Copier	2,938	2,074	2,376	302	15
474	378	1,055	4430 Repair & Maintenance Agreement	1,237	1,237	1,237	-	-
14,969	23,009	15,051	4501 Supplies	11,204	10,860	4,889	(5,971)	(55)
1,720	1,300	1,250	4502 Discretionary Material	1,500	1,500	1,500	-	-
59	605	36	4901 Other Expenses	375	375	375	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
77,792	98,531	93,903	Subtotal - Others	83,523	82,315	77,759	(4,556)	(6)
619	-	14,532	5101 Equipment	-	2,983	2,179	(804)	-
944	-	436	5102 Equipment-Technology	-	-	-	-	-
1,563	-	14,968	Subtotal - Equipment	-	2,983	2,179	(804)	(27)
\$ 840,538	\$ 844,569	\$ 783,480	Location Totals	\$ 731,321	\$ 736,893	\$ 754,018	\$ 17,125	2



**Kenai Peninsula Borough School District
2003-2004 Budget**

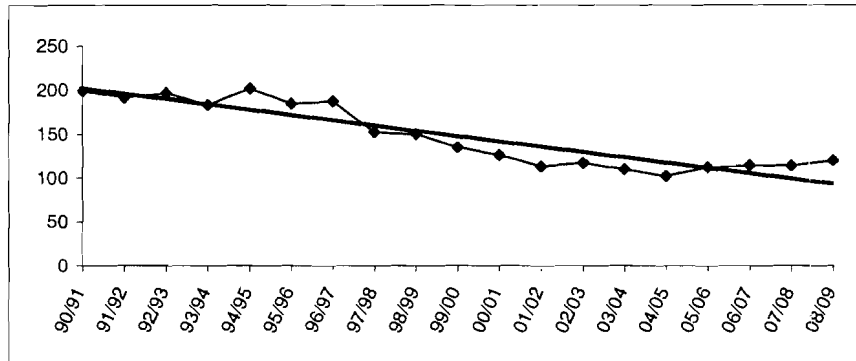
Fund: 100 General Fund - Expenditures
Location: 47 McNeil Canyon Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
135.00	126.00	113.00	Enrollment in ADM (K-6)	96.00	117.00	110.00
Staff in FTE						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
7.00	6.00	5.50	Teachers	5.00	5.00	5.00
-	0.50	0.50	Specialists	0.50	0.50	0.50
1.00	1.00	1.00	Special Ed Teachers	1.00	1.00	1.00
0.69	0.69	0.63	Aides	0.63	0.44	0.44
1.00	1.00	0.23	Nurse	0.23	0.20	0.20
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodians	2.00	2.00	1.50
<u>13.69</u>	<u>13.19</u>	<u>11.86</u>	Totals	<u>11.36</u>	<u>11.14</u>	<u>10.64</u>

McNeil Canyon Elementary School, located 12 miles east of Homer, Alaska, was constructed in 1983. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway. The facility was originally built to house 250 students and currently serves 117 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. 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.

McNeil Canyon Elementary Enrollment History and Projections

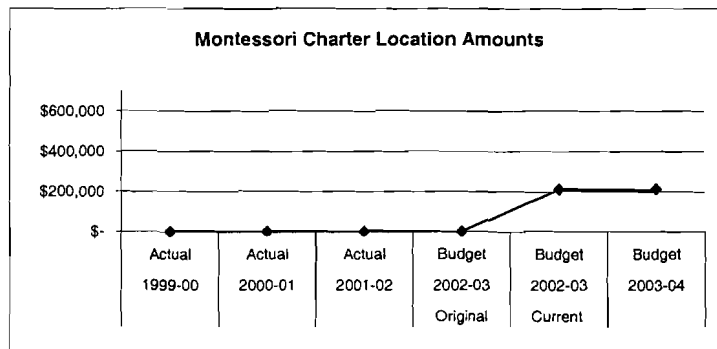


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures
Location: 64 Montessori Charter School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3150 Teachers	\$ -	\$ 75,264	\$ 75,264	\$ -	-
-	-	-	3171 Substitute Certified w/Certificate	-	600	600	-	-
-	-	-	3230 Tutors/Aides	-	3,679	3,679	-	-
-	-	-	3240 Support Staff	-	9,321	9,321	-	-
-	-	-	3291 Substitute - Support	-	350	350	-	-
-	-	-	3296 Substitute Certified w/o Certificate	-	600	600	-	-
-	-	-	3500 Employee Benefits	-	30,057	31,037	980	3
-	-	-	Subtotal - Personnel Services	-	119,871	120,851	980	1
-	-	-	4100 Professional - Technical Service	-	500	500	-	-
-	-	-	4200 Travel	-	500	750	250	50
-	-	-	4250 Extra-Curricular Travel	-	2,000	3,000	1,000	50
-	-	-	4310 Water & Sewer	-	2,500	-	(2,500)	-
-	-	-	4331 Postage	-	500	600	100	20
-	-	-	4332 Telephone	-	1,300	1,700	400	31
-	-	-	4402 Purchased Services	-	1,000	1,000	-	-
-	-	-	4408 Purchased Service - Copiers	-	-	720	720	-
-	-	-	4410 Rental	-	8,177	8,177	-	-
-	-	-	4501 Supplies	-	57,500	52,100	(5,400)	(9)
-	-	-	4901 Other Expenses	-	-	5,105	5,105	-
-	-	-	4950 Indirect Costs	-	7,635	7,659	24	-
-	-	-	Subtotal - Other	-	81,612	81,311	(301)	(0)
-	-	-	5101 Equipment	-	5,000	5,000	-	-
-	-	-	5102 Equipment - Technology	-	5,000	5,000	-	-
-	-	-	Subtotal - Equipment	-	10,000	10,000	-	-
\$ -	\$ -	\$ -	Location Totals	\$ -	\$ 211,483	\$ 212,162	\$ 679	-



**Kenai Peninsula Borough School District
2003-2004 Budget**

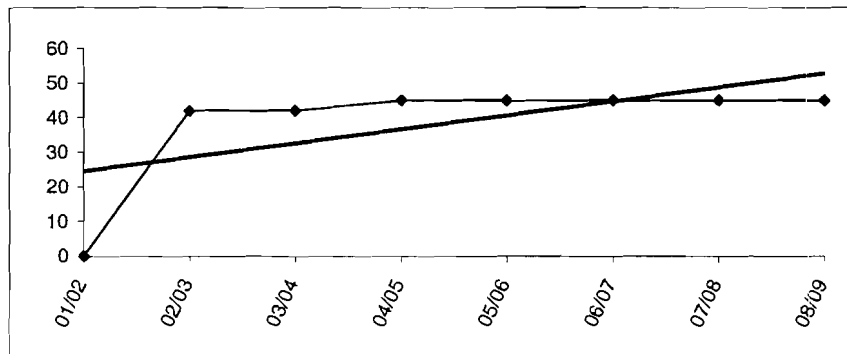
Fund: 100 General Fund - Expenditures
Location: 64 Montessori Charter School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
-	-	-	Enrollment in ADM (K-8)	-	42.00	42.00
			<u>Staff in FTE</u>			
-	-	-	Teachers	-	2.00	2.00
-	-	-	Aides	-	-	-
-	-	-	Support	-	0.50	0.50
-	-	-	Custodians	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Totals	<u>-</u>	<u>2.50</u>	<u>2.50</u>

The Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School. Original construction of the building was in 1959 with the wing where the Charter is located being remodeled in 1976. Soldotna is located near the Kenai River in the central Kenai Peninsula. The Montessori Charter has an enrollment of 42 in grades K-3, utilizing two teachers, two support staff and shares a custodian with Soldotna Elementary.

Montessori Charter Enrollment History and Projections

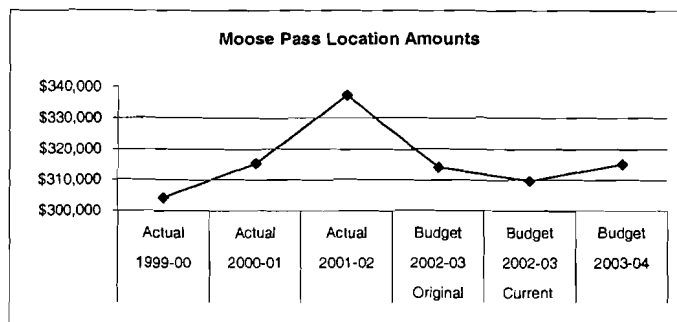


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 166,488	\$ 160,032	\$ 160,004	3150 Teachers	\$ 164,144	\$ 156,645	\$ 165,622	\$ 8,977	6
736	-	736	3161 Extra-Duty Compensation Certified	736	736	736	-	-
619	100	2,100	3171 Substitute Certified w/Certificate	1,050	1,230	1,050	(180)	(15)
-	150	100	3172 Temp Certified w/Certificate	-	-	-	-	-
-	8,887	15,592	3173 Long Term Sub - Certified	-	-	-	-	-
-	-	1,241	3220 Specialist - Nurse	1,670	1,540	1,643	103	7
11,286	11,302	11,856	3230 Tutors/Aides	11,794	12,020	12,383	363	3
10,788	11,249	11,584	3240 Support Staff	11,352	11,497	11,840	343	3
16,577	17,148	17,258	3250 Maintenance/Custodians	16,953	17,246	12,338	(4,908)	(28)
-	-	287	3291 Substitute - Support	1,031	1,037	893	(144)	(14)
-	108	87	3295 Overtime - Support	-	-	-	-	-
2,604	3,108	1,386	3296 Substitute Certified w/o Certificate	1,050	1,050	1,050	-	-
64,225	67,541	69,484	3500 Employee Benefits	60,716	62,425	65,277	2,852	5
273,323	279,625	291,715	Subtotal - Personnel Services	270,496	265,426	272,832	7,406	3
638	250	511	4200 Travel	975	975	975	-	-
-	210	-	4250 Extracurricular Travel	-	-	-	-	-
733	730	876	4310 Water And Sewage	876	876	894	18	2
844	930	1,013	4320 Garbage	1,013	1,013	1,033	20	2
133	153	125	4331 Postage	158	158	158	-	-
1,397	2,292	9,967	4332 Telephone	9,919	9,919	9,919	-	-
9,655	9,761	12,238	4360 Electricity	12,238	12,238	12,483	245	2
8,521	12,230	8,125	4380 Fuel for Heating	10,290	10,290	10,496	206	2
75	-	200	4402 Purchased Services	-	490	490	-	-
805	1,034	1,077	4408 Purchased Service - Copier	1,316	929	1,015	86	9
62	102	118	4430 Repair & Maintenance Agreement	300	300	300	-	-
6,179	6,289	5,016	4501 Supplies	4,986	4,746	2,119	(2,627)	(55)
750	700	700	4502 Discretionary Material	700	700	700	-	-
380	140	25	4901 Other Expenses	113	113	113	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
30,812	35,461	40,631	Subtotal - Other	43,524	43,387	41,335	(2,052)	(5)
-	220	4,696	5101 Equipment	-	892	892	-	-
-	-	250	5102 Equipment-Technology	-	-	-	-	-
-	220	4,946	Subtotal - Equipment	-	892	892	-	-
\$ 304,135	\$ 315,306	\$ 337,292	Location Totals	\$ 314,020	\$ 309,705	\$ 315,059	\$ 5,354	2



**Kenai Peninsula Borough School District
2003-2004 Budget**

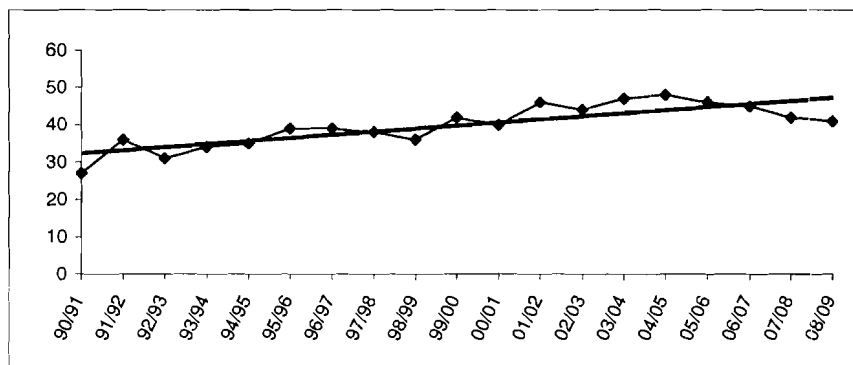
Fund: 100 General Fund - Expenditures
Location: 37 Moose Pass Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
42.00	40.00	46.00	Enrollment in ADM (K-8)	43.00	44.00	47.00
<u>Staff in FTE</u>						
3.50	3.50	3.50	Teachers	3.50	3.50	3.50
0.25	-	-	Special Ed Teachers	-	-	-
0.50	0.50	0.50	Special Ed Aides	0.50	0.50	0.50
-	-	-	Nurse	-	0.05	0.05
0.50	0.50	0.54	Support	0.54	0.50	0.50
0.75	0.75	0.75	Custodians	0.75	0.75	0.50
<u>5.50</u>	<u>5.25</u>	<u>5.29</u>	Totals	<u>5.29</u>	<u>5.30</u>	<u>5.05</u>

Moose Pass School is located in Moose Pass, Alaska, just off the Seward Highway at mile 29.5. The school was originally constructed in 1935 and has undergone several renovations, with the most recent being 1993. The facility now has three classrooms, a gym with locker rooms, a small library and a small office space. The school currently serves 41 students in grades K-8, with three certified teachers. Students at Moose Pass School enjoy a variety of academic and extra-curricular programs. These programs include sports such as soccer, basketball and cross country skiing, and academic programs such as forensics, future problem solving, and drama.

Moose Pass Elementary Enrollment History and Projections

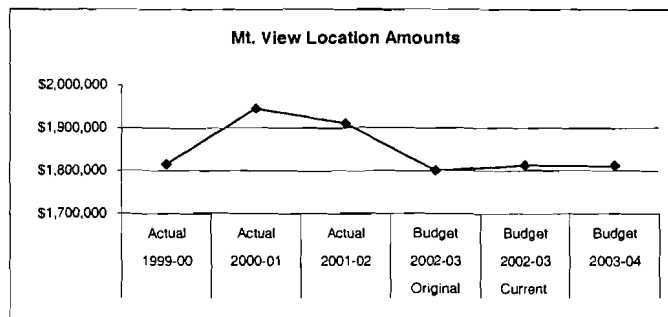


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 72,880	\$ 71,349	\$ 72,792	3130 Principal/Assistant Principal	\$ 72,792	\$ 76,279	\$ 79,196	\$ 2,917	4
962,212	1,036,595	1,034,100	3150 Teachers	978,775	998,000	982,101	(15,899)	(2)
1,104	368	920	3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
749	-	-	3162 Emolument	-	-	-	-	-
20,037	21,398	18,836	3171 Substitute Certified w/Certificate	6,300	8,010	5,850	(2,160)	(27)
800	1,950	600	3172 Temporary Certified w/Certificate	-	-	-	-	-
10,805	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
47,014	63,698	72,844	3180 Specialists - Certified	72,844	71,260	74,943	3,683	-
30,217	21,408	24,265	3220 Specialist - Nurse	35,898	23,295	24,740	1,445	6
76,899	82,558	57,015	3230 Tutors/Aides	59,917	43,580	44,215	635	1
38,910	41,603	42,812	3240 Support Staff	31,658	32,070	32,614	544	2
52,771	55,170	57,778	3250 Maintenance/Custodians	57,662	61,203	73,928	12,725	21
66	-	-	3272 Activity Bus Driver	-	-	-	-	-
7,083	5,007	3,965	3291 Substitute - Support	3,975	3,462	3,750	288	8
736	736	920	3292 Extra-Duty Compensation Support	-	-	-	-	-
1,685	3,452	2,505	3294 Temporary Salaries - Support	-	-	-	-	-
-	128	-	3295 Overtime - Support	-	-	-	-	-
6,457	6,488	8,133	3296 Substitute Certified w/o Certificate	6,300	6,300	5,850	(450)	(7)
339,428	375,453	358,868	3500 Employee Benefits	341,676	353,030	369,611	16,581	5
<u>1,669,853</u>	<u>1,787,361</u>	<u>1,756,353</u>	Subtotal - Personnel Services	<u>1,669,637</u>	<u>1,678,329</u>	<u>1,698,638</u>	<u>20,309</u>	<u>1</u>
-	300	-	4100 Professional - Technical Service	-	-	-	-	-
217	168	431	4200 Travel	300	300	300	-	-
30	-	-	4250 Extra Curricular Travel	-	-	-	-	-
2,206	1,783	1,236	4310 Water And Sewage	1,236	1,236	1,261	25	-
3,299	3,804	3,365	4320 Garbage	3,365	3,365	3,432	67	-
1,143	1,257	1,288	4331 Postage	600	600	600	-	-
16,151	6,493	5,055	4332 Telephone	5,044	5,044	5,044	-	-
52,483	51,549	55,827	4360 Electricity	55,827	55,827	56,944	1,117	-
13,356	12,630	13,228	4380 Fuel for Heating	14,440	14,440	14,729	289	-
1,259	1,613	1,720	4402 Purchased Services	375	575	575	-	-
12,489	12,564	10,047	4408 Purchased Service - Copier	10,588	7,474	7,258	(216)	(3)
255	2,021	273	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
33,647	57,308	34,208	4501 Supplies	32,180	33,790	12,364	(21,426)	(63)
4,550	4,150	4,450	4502 Discretionary Material	4,200	4,200	3,900	(300)	(7)
4,172	1,080	282	4901 Other Expenses	375	375	375	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>145,897</u>	<u>157,360</u>	<u>132,050</u>	Subtotal - Other	<u>130,295</u>	<u>128,991</u>	<u>108,547</u>	<u>(20,444)</u>	<u>(16)</u>
180	-	21,777	5101 Equipment	-	5,071	5,071	-	-
-	465	-	5102 Equipment-Technology	-	-	-	-	-
<u>180</u>	<u>465</u>	<u>21,777</u>	Subtotal - Equipment	<u>-</u>	<u>5,071</u>	<u>5,071</u>	<u>-</u>	<u>-</u>
<u>\$ 1,815,930</u>	<u>\$ 1,945,186</u>	<u>\$ 1,910,180</u>	Location Totals	<u>\$ 1,799,932</u>	<u>\$ 1,812,391</u>	<u>\$ 1,812,256</u>	<u>\$ (135)</u>	<u>(0)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

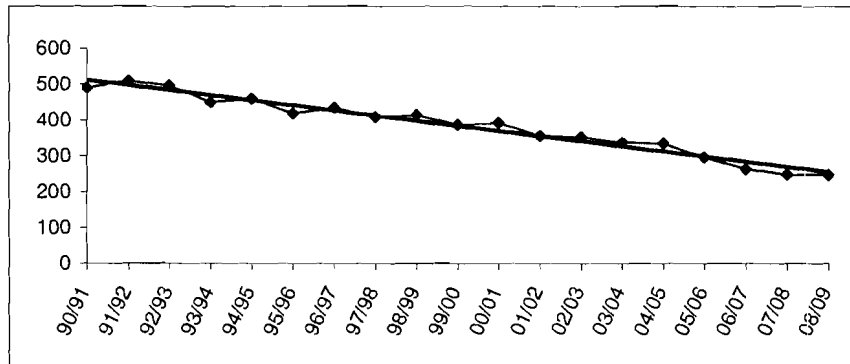
Fund: 100 General Fund - Expenditures
Location: 51 Mountain View Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
386.00	391.00	355.00	Enrollment in ADM (3-5)	346.00	351.00	336.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.00	18.50	17.00	Teachers	15.50	15.50	14.00
-	-	1.50	Specialists	1.50	1.50	1.50
3.50	4.00	3.00	Special Ed Teachers	3.00	3.00	3.00
3.52	3.52	2.64	Special Ed Aides	2.64	1.76	1.76
0.88	0.60	0.76	Nurse	0.76	0.75	0.75
1.50	1.50	1.50	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	3.00
<u>30.90</u>	<u>31.62</u>	<u>29.90</u>	Totals	<u>27.90</u>	<u>27.01</u>	<u>26.01</u>

Mountain View Elementary School, located in Kenai, Alaska, was constructed in 1987. The facility was originally built to house 500 students and currently houses 351 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.

Mountain View Elementary Enrollment History and Projections

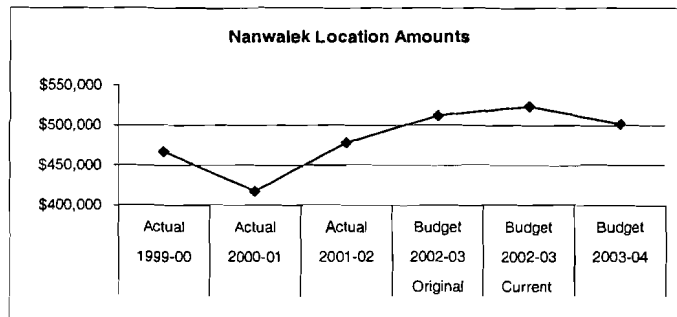


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 230,362	\$ 200,063	\$ 220,840	3150 Teachers	\$ 258,324	\$ 255,853	\$ 246,232	\$ (9,621)	(4)
736	736	738	3161 Extra-Duty Compensation Certified	736	736	736	-	-
-	-	-	3171 Substitute Certified w/Certificate	1,725	1,920	1,425	(495)	(26)
-	-	924	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	3,233	3220 Specialist - Nurse	3,754	4,829	5,074	245	5
41,782	37,571	42,554	3230 Tutors/Aides	43,611	46,987	49,832	2,845	6
11,934	12,071	12,388	3240 Support Staff	10,171	13,679	11,484	(2,195)	(16)
8,114	10,781	11,184	3250 Maintenance/Custodians	13,490	12,090	10,052	(2,038)	(17)
2,094	4,242	1,737	3291 Substitute - Support	2,011	2,034	1,884	(150)	(7)
1,377	1,024	-	3294 Temporary Salaries - Support	-	-	-	-	-
27	61	-	3295 Overtime - Support	-	-	-	-	-
3,423	1,916	7,214	3296 Substitute Certified w/o Certificate	1,725	1,650	1,425	(225)	(14)
86,119	84,481	91,922	3500 Employee Benefits	100,583	105,844	104,075	(1,769)	(2)
385,968	352,946	392,734	Subtotal - Personnel Services	436,130	445,622	432,219	(13,403)	(3)
3,332	2,526	2,941	4200 Travel	3,247	3,247	3,247	-	-
-	(999)	-	4250 Extra Curricular Travel	1,617	1,617	-	(1,617)	(100)
460	1,462	1,671	4310 Water And Sewage	1,671	1,671	1,704	33	2
300	-	-	4320 Garbage	-	-	-	-	-
81	-	-	4331 Postage	450	450	450	-	-
11,933	11,720	13,737	4332 Telephone	13,736	13,736	13,736	-	-
14,515	15,210	17,732	4360 Electricity	17,732	17,732	18,087	355	2
24,454	23,747	24,662	4380 Fuel for Heating	20,751	20,751	21,166	415	2
2,297	2,703	3,497	4401 Freight Costs	1,875	1,875	1,875	-	-
-	-	-	4402 Purchased Services	150	150	150	-	-
927	886	1,184	4408 Purchased Service - Copier	2,264	1,598	1,555	(43)	(3)
-	-	600	4100 Professional-Tech Service	-	-	-	-	-
-	95	-	4430 Repair & Maintenance Agreement	300	300	300	-	-
8,990	5,290	7,522	4501 Supplies	9,581	11,765	3,635	(8,130)	(69)
1,050	800	1,000	4502 Discretionary Material	1,150	1,100	950	(150)	(14)
-	-	50	4580 Gas And Oil	75	75	75	-	-
808	598	638	4901 Other Expenses	900	900	900	-	-
625	625	625	4903 Professional Dues	625	625	625	-	-
69,772	64,663	75,859	Subtotal - Other	76,124	77,592	68,455	(9,137)	(12)
4,999	-	9,096	5101 Equipment	-	754	754	-	-
5,967	-	250	5102 Equipment Technology	-	-	-	-	-
10,966	-	9,346	Subtotal - Equipment	-	754	754	-	-
\$ 466,706	\$ 417,609	\$ 477,939	Location Totals	\$ 512,254	\$ 523,968	\$ 501,428	\$ (22,540)	(4)



**Kenai Peninsula Borough School District
2003-2004 Budget**

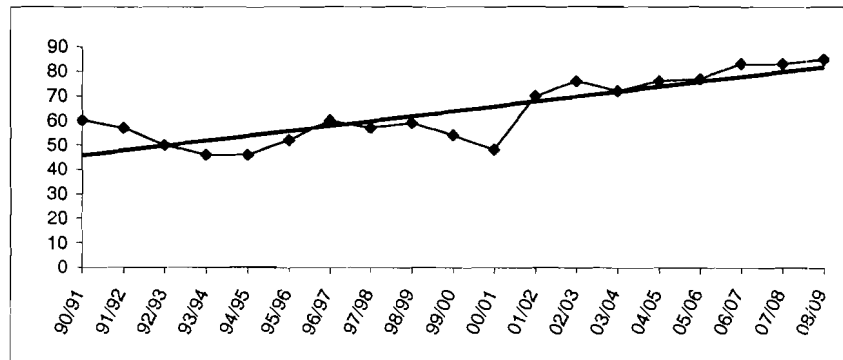
Fund: 100 General Fund - Expenditures
Location: 34 Nanwalek Elementary / High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
54.00	48.00	70.00	Enrollment in ADM (K-12)	74.00	76.00	72.00
<u>Staff in FTE</u>						
5.00	4.00	5.00	Teachers	5.50	4.00	4.50
0.25	0.25	0.25	Special Ed Teachers	0.25	1.50	0.25
1.26	1.26	1.26	Special Ed Aides	1.26	2.14	1.26
-	-	-	Nurse	-	0.13	0.13
0.88	0.88	0.88	Aides	0.88	-	0.88
0.63	0.63	0.73	Support	0.60	0.63	0.50
0.62	0.62	0.63	Custodians	0.75	0.63	0.50
<u>8.64</u>	<u>7.64</u>	<u>8.75</u>	Totals	<u>9.24</u>	<u>9.03</u>	<u>8.02</u>

Nanwalek School, located in Nanwalek, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1984. The facility was originally built to house 50 students and currently houses 76 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.

Nanwalek Elementary / High Enrollment History and Projections

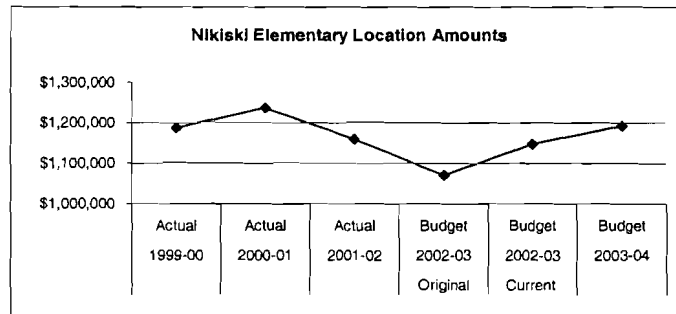


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 67,998	\$ 70,929	\$ 71,729	3130 Principal/Assistant Principal	\$ 71,729	\$ 74,576	\$ 76,768	\$ 2,192	3
536,933	519,435	555,999	3150 Teachers	507,089	509,401	557,236	47,835	9
777	874	1,380	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
-	-	-	3162 Emolument	-	360	-	(360)	-
8,881	4,570	4,750	3171 Substitute Certified w/Certificate	3,450	4,890	3,600	(1,290)	(26)
784	638	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	5,277	-	3173 Long Term Substitute Certified	-	-	-	-	-
110,107	111,130	54,170	3180 Specialists - Certified	60,141	59,967	62,403	2,436	4
37,029	32,767	13,489	3220 Specialist - Nurse	13,359	15,021	15,318	297	2
14,304	32,817	7,919	3230 Tutors/Aides	12,184	45,988	48,478	2,490	5
26,253	27,176	28,065	3240 Support Staff	28,065	30,439	31,345	906	3
62,703	68,208	78,201	3250 Maintenance/Custodians	77,018	77,450	59,770	(17,680)	(23)
3,459	8,104	8,683	3291 Substitute - Support	2,829	3,945	3,369	(576)	(15)
695	598	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
776	99	1,180	3294 Temporary Salaries - Support	-	-	-	-	-
91	703	108	3295 Overtime - Support	-	-	-	-	-
7,534	6,967	11,083	3296 Substitute Certified w/o Certificate	3,450	3,450	3,600	150	4
215,875	228,369	210,533	3500 Employee Benefits	201,831	231,193	247,949	16,756	7
<u>1,094,199</u>	<u>1,118,661</u>	<u>1,047,289</u>	Subtotal - Personnel Services	<u>982,617</u>	<u>1,058,152</u>	<u>1,111,308</u>	<u>53,156</u>	<u>5</u>
-	-	360	4100 Professional-Tech Service	-	-	-	-	-
1,002	1,067	1,995	4200 Travel	1,211	1,811	1,811	-	-
166	79	50	4310 Water And Sewage	50	50	51	1	2
3,056	3,256	3,884	4320 Garbage	3,884	3,884	3,962	78	2
360	511	395	4331 Postage	300	300	300	-	-
6,110	23,118	8,495	4332 Telephone	8,061	8,061	8,061	-	-
33,874	31,690	34,453	4360 Electricity	34,453	34,453	35,142	689	2
10,104	10,772	12,603	4380 Fuel for Heating	11,985	11,985	12,225	240	2
-	-	-	4402 Purchased Services	375	375	375	-	-
4,218	5,101	4,279	4408 Purchased Service - Copier	5,355	3,780	4,234	454	12
299	302	353	4430 Repair & Maintenance Agreement	337	337	337	-	-
25,091	37,295	24,168	4501 Supplies	18,589	18,829	7,986	(10,843)	(58)
2,700	2,350	2,600	4502 Discretionary Material	2,300	2,300	2,400	100	4
2,382	1,751	294	4901 Other Expenses	375	375	375	-	-
640	640	640	4903 Professional Dues	640	660	660	-	-
<u>90,002</u>	<u>117,932</u>	<u>94,569</u>	Subtotal - Other	<u>87,915</u>	<u>87,200</u>	<u>77,919</u>	<u>(9,281)</u>	<u>(11)</u>
3,345	260	16,187	5101 Equipment	-	2,694	2,694	-	-
-	-	1,048	5102 Equipment-Technology	-	-	-	-	-
<u>3,345</u>	<u>260</u>	<u>17,235</u>	Subtotal - Equipment	<u>-</u>	<u>2,694</u>	<u>2,694</u>	<u>-</u>	<u>-</u>
<u>\$ 1,187,546</u>	<u>\$ 1,236,853</u>	<u>\$ 1,159,093</u>	Location Totals	<u>\$ 1,070,532</u>	<u>\$ 1,148,046</u>	<u>\$ 1,191,921</u>	<u>\$ 43,875</u>	<u>4</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

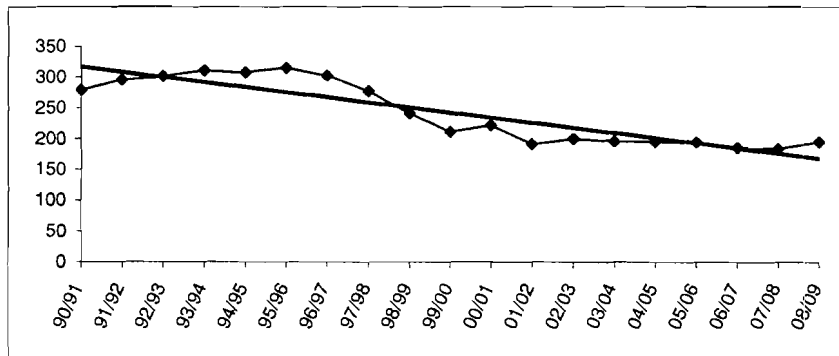
Fund: 100 General Fund - Expenditures
Location: 39 Nikiski Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
211.00	222.00	191.00	Enrollment in ADM (K-6)	175.00	200.00	196.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.50	9.00	9.00	Teachers	7.50	7.50	8.00
1.00	1.00	1.00	Specialists	1.00	1.00	1.00
2.00	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
0.88	1.76	0.56	Special Ed Aides	0.56	2.45	2.45
1.00	0.88	0.35	Nurse	0.35	0.40	0.40
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	3.00	3.00	Custodians	3.00	3.00	2.00
<u>18.88</u>	<u>19.64</u>	<u>17.91</u>	Totals	<u>16.41</u>	<u>18.35</u>	<u>17.85</u>

Nikiski Elementary School, located in Nikiski, Alaska, was originally constructed in 1963 with the most recent renovations being completed in 1982. The facility was originally built to house 500 students and currently houses 200 students in grades K-6. Nikiski is located on the Kenai Peninsula, 9 miles north of the City of Kenai.

Nikiski Elementary Enrollment History and Projections

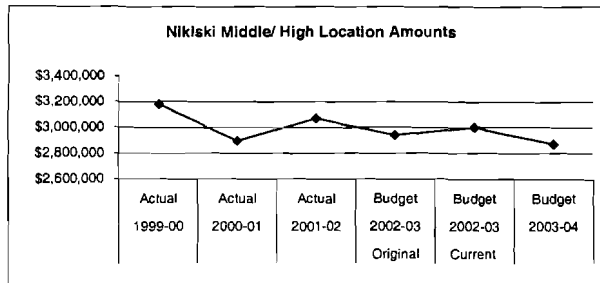


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 146,797	\$ 148,592	\$ 157,350	3130 Principal/Assistant Principal	\$ 151,310	\$ 153,008	\$ 157,564	\$ 4,556	3
1,477,082	1,333,091	1,375,275	3150 Teachers	1,356,931	1,351,133	1,302,432	(48,701)	(4)
77,012	62,283	71,959	3161 Extra-Duty Compensation Certified	80,046	80,046	81,759	1,713	2
2,809	2,360	2,060	3162 Emolument	2,060	2,360	2,060	(300)	(13)
(3,509)	9,596	3,190	3171 Substitute Certified w/Certificate	9,675	12,770	8,925	(3,845)	(30)
218	900	200	3172 Temporary Certified w/Certificate	-	-	-	-	-
23,499	5,277	-	3173 Long Term Substitute Certified	-	-	-	-	-
103,538	106,527	109,316	3180 Specialists - Certified	109,316	142,242	148,892	6,650	5
-	-	6,022	3220 Specialist - Nurse	-	9,993	10,528	535	5
39,824	54,604	52,764	3230 Tutors/Aides	59,262	38,950	40,563	1,613	4
96,604	86,051	82,554	3240 Support Staff	88,379	88,963	92,032	3,069	3
147,828	136,979	134,664	3250 Maintenance/Custodians	140,842	146,568	121,027	(25,541)	(17)
10,938	3,995	1,959	3272 Activity Bus Driver	-	-	-	-	-
16,432	9,581	11,638	3291 Substitute - Support	7,195	6,978	5,824	(1,154)	(17)
21,871	34,836	20,646	3292 Extra-Duty Compensation Support	18,275	18,275	15,947	(2,328)	(13)
3,172	5,385	9,215	3294 Temporary Salaries - Support	-	50	-	(50)	(100)
853	1,395	1,446	3295 Overtime - Support	1,500	1,500	1,500	-	-
20,057	20,156	32,170	3296 Substitute Certified w/o Certificate	9,675	9,825	8,925	(900)	(9)
557,670	531,022	529,375	3500 Employee Benefits	535,242	564,690	560,923	(3,767)	(1)
2,742,695	2,552,630	2,601,803	Subtotal - Personnel Services	2,569,708	2,627,351	2,558,901	(68,450)	(3)
3,758	4,397	4,067	4200 Travel	3,175	3,175	3,175	-	-
18,667	20,204	25,802	4250 Extra Curricular Travel	24,316	21,800	-	(21,800)	(100)
195	79	50	4310 Water And Sewage	50	50	51	1	2
11,048	9,744	9,813	4320 Garbage	9,813	9,813	10,009	196	2
5,846	6,403	6,561	4331 Postage	2,765	2,765	2,765	-	-
22,202	26,735	21,572	4332 Telephone	20,756	20,756	20,756	-	-
137,661	159,293	185,804	4360 Electricity	185,804	185,804	189,520	3,716	2
21,189	20,398	26,853	4380 Fuel for Heating	17,632	17,632	17,985	353	2
3,221	610	1,842	4402 Purchased Services	2,125	2,125	2,125	-	-
13,728	11,801	9,016	4408 Purchased Service - Copier	14,719	10,390	10,692	302	3
1,234	2,445	2,464	4409 Purchased Service - RISO	-	2,400	2,400	-	-
4,279	3,864	3,863	4410 Rental	5,135	3,635	3,635	-	-
4,741	2,384	847	4430 Repair & Maintenance Agreement	3,628	3,628	3,628	-	-
82,686	54,302	112,059	4501 Supplies	68,581	69,768	27,535	(42,233)	(61)
7,750	6,450	6,344	4502 Discretionary Material	6,450	6,550	5,950	(600)	(9)
-	-	8	4580 Gas & Oil	-	-	-	-	-
6,555	3,977	2,699	4901 Other Expenses	2,925	2,925	2,925	-	-
1,250	1,250	1,574	4903 Professional Dues	1,250	1,250	1,250	-	-
346,010	334,336	421,238	Subtotal - Other	369,124	364,466	304,401	(60,065)	(16)
540	3,761	34,492	5101 Equipment	-	7,048	7,048	-	-
91,042	5,066	10,670	5102 Equipment-Technology	-	-	-	-	-
91,582	8,827	45,162	Subtotal - Equipment	-	7,048	7,048	-	-
\$ 3,180,287	\$ 2,895,793	\$ 3,068,203	Location Totals	\$ 2,938,832	\$ 2,998,865	\$ 2,870,350	\$ (128,515)	(4)



**Kenai Peninsula Borough School District
2003-2004 Budget**

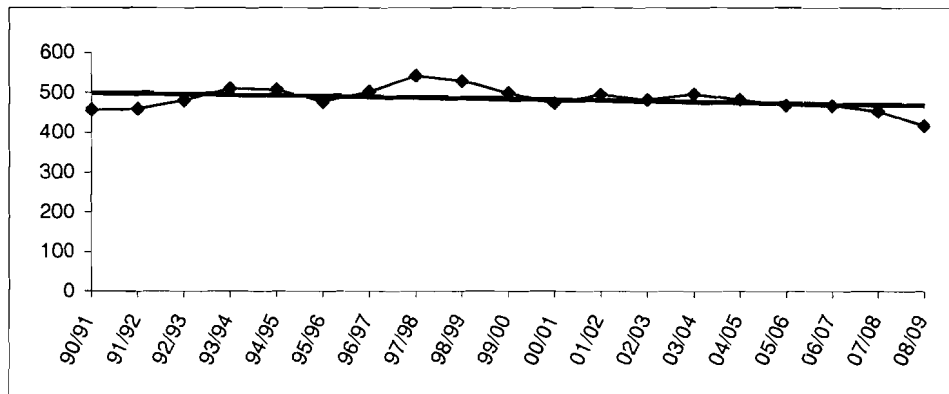
Fund: 100 General Fund - Expenditures
Location: 10 Nikiski Middle / Senior High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
498.00	473.00	494.00	Enrollment in ADM (7-12)	481.00	481.00	495.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
28.62	25.12	24.62	Teachers	24.12	24.13	21.13
2.00	1.88	2.13	Specialists	2.13	2.62	2.62
5.13	4.25	4.00	Special Ed Teachers	4.00	4.00	4.00
-	-	-	Nurse	-	0.35	0.35
2.01	2.64	2.64	Special Ed Aides	2.64	1.76	1.76
4.00	3.50	3.85	Support	3.85	3.50	3.50
6.00	6.00	6.00	Custodians	6.00	6.00	4.50
<u>49.76</u>	<u>45.39</u>	<u>45.24</u>	Totals	<u>44.74</u>	<u>44.36</u>	<u>39.86</u>

Nikiski Middle/High School, grades 7-12, opened in 1988; it was originally built to house 600 students and currently houses 481. Originally, students from Nikiski were bussed to Kenai, sometimes up to two hours one way. The community and students were excited to have a school of their own. The school still is the focal point for the Nikiski Community. Nikiski is located on the Kenai Peninsula, nine miles north of the City of Kenai. It is also known as Port Nikiski and Nikishka.

Nikiski Middle/Sr High Enrollment History and Projections

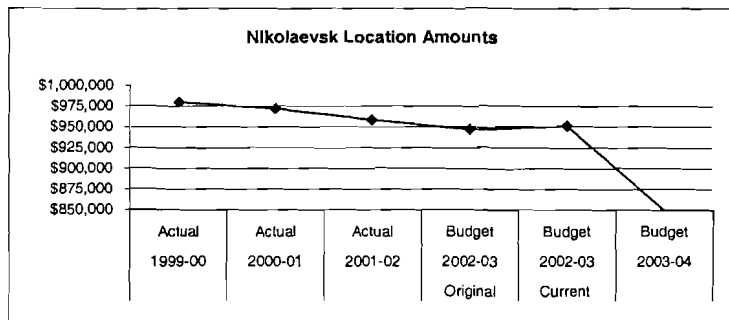


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 72,549	\$ 70,929	\$ 66,640	3130 Principal/Assistant Principal	\$ 66,640	\$ 69,918	\$ 71,911	\$ 1,993	3
402,191	373,486	339,341	3150 Teachers	339,893	349,367	283,794	(65,573)	(19)
14,143	13,243	13,828	3161 Extra-Duty Compensation Certified	17,713	17,713	17,713	-	-
400	-	-	3162 Emolument	-	-	-	-	-
5,754	3,188	600	3171 Substitute Certified w/Certificate	2,850	3,300	2,250	(1,050)	(32)
28,998	44,532	56,407	3180 Specialists - Certified	56,959	59,124	62,820	3,696	6
-	-	7,535	3220 Specialist - Nurse	7,757	8,245	8,703	458	6
92,796	97,694	99,734	3230 Tutors/Aides	101,124	81,984	84,523	2,539	3
24,579	25,404	26,260	3240 Support Staff	26,260	28,345	27,811	(534)	(2)
42,334	36,342	40,315	3250 Maintenance/Custodians	40,936	42,012	28,810	(13,202)	(31)
8,959	6,662	5,314	3291 Substitute - Support	4,407	3,900	3,468	(432)	(11)
4,809	5,013	920	3292 Extra-Duty Compensation Support	3,391	3,391	3,391	-	-
-	707	104	3294 Temporary Salaries - Support	-	-	-	-	-
177	-	77	3295 Overtime - Support	-	-	-	-	-
5,008	5,612	8,101	3296 Substitute Certified w/o Certificate	2,850	2,850	2,250	(600)	(21)
191,305	197,287	191,538	3500 Employee Benefits	190,284	195,097	178,677	(16,420)	(8)
894,002	880,099	856,714	Subtotal - Personnel Services	861,064	865,246	776,121	(89,125)	(10)
1,704	1,420	528	4200 Travel	1,500	1,500	1,500	-	-
3,415	4,789	5,441	4250 Extra Curricular Travel	3,055	3,029	-	(3,029)	(100)
2,199	3,434	3,908	4310 Water And Sewage	3,608	3,608	3,680	72	2
1,672	1,961	2,260	4320 Garbage	2,260	2,260	2,305	45	2
1,272	1,177	586	4331 Postage	825	825	825	-	-
3,277	8,750	7,404	4332 Telephone	6,932	6,932	6,932	-	-
24,382	24,187	27,167	4360 Electricity	26,935	26,935	27,474	539	2
16,220	20,799	14,491	4380 Fuel for Heating	17,243	17,243	17,588	345	2
190	-	-	4402 Purchased Services	517	517	517	-	-
3,393	2,993	2,492	4408 Purchased Service - Copier	3,703	2,614	2,117	(497)	(19)
-	-	-	4410 Rental	75	75	75	-	-
590	140	44	4430 Repair & Maintenance Agreement	731	731	731	-	-
20,375	17,009	20,399	4501 Supplies	14,280	14,630	4,855	(9,775)	(67)
2,200	2,100	1,700	4502 Discretionary Material	1,900	1,900	1,500	(400)	(21)
1,782	1,116	664	4901 Other Expenses	1,379	1,379	1,379	-	-
625	625	625	4903 Professional Dues	625	625	625	-	-
83,296	90,500	87,709	Subtotal - Other	85,568	84,803	72,103	(12,700)	(15)
1,763	1,230	13,701	5101 Equipment	-	1,217	1,217	(1,217)	-
949	173	260	5102 Equipment-Technology	-	-	-	-	-
2,712	1,403	13,961	Subtotal - Equipment	-	1,217	1,217	(1,217)	-
\$ 980,010	\$ 972,002	\$ 958,384	Location Totals	\$ 946,632	\$ 951,266	\$ 849,441	\$ (103,042)	(11)



**Kenai Peninsula Borough School District
2003-2004 Budget**

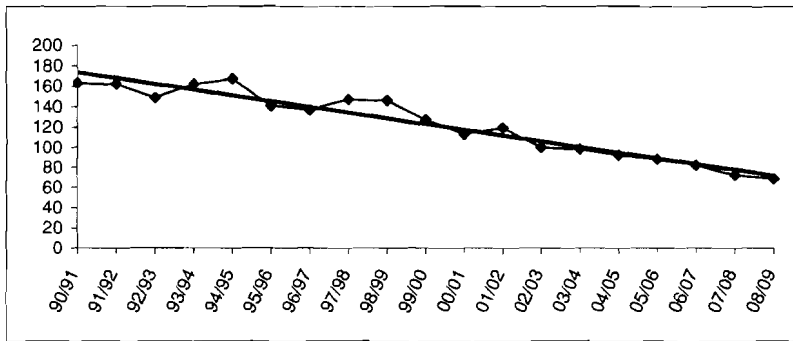
Fund: 100 General Fund - Expenditures
Location: 38 Nikolaevsk Elementary / High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
127.00	113.00	119.00	Enrollment in ADM (K-12)	121.00	100.00	98.00
Staff in FTE						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
8.50	7.50	6.50	Teachers	6.50	6.50	4.50
0.50	1.00	1.25	Specialists	1.25	1.25	1.25
1.00	1.00	0.75	Special Ed Teachers	0.75	0.75	0.75
2.64	1.76	1.76	Special Ed Aides	1.76	0.88	0.88
-	-	-	Nurse	-	0.25	0.25
1.76	2.64	2.64	Aides	2.64	2.64	2.64
1.00	1.00	1.25	Support	1.25	1.00	1.00
1.75	1.75	1.75	Custodians	1.75	1.75	1.00
<u>18.15</u>	<u>17.65</u>	<u>16.90</u>	Totals	<u>16.90</u>	<u>16.02</u>	<u>13.27</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 and currently houses 100 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 student population speak Russian as a first language.

Nikolaevsk Elementary/High Enrollment and History Projections

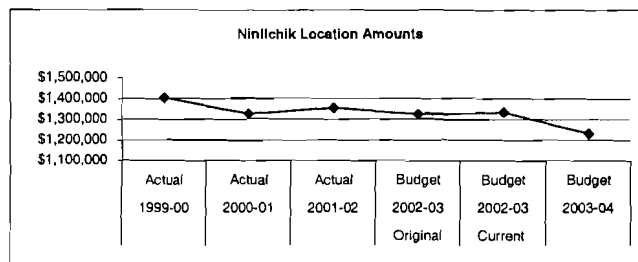


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 68,585	\$ 69,650	\$ 71,315	3130 Principal/Assistant Principal	\$ 71,315	\$ 74,289	\$ 76,623	\$ 2,334	3
675,624	624,937	626,735	3150 Teachers	616,081	627,259	568,133	(59,126)	(9)
26,182	24,600	18,060	3161 Extra-Duty Compensation Certified	31,739	31,739	32,699	960	3
592	592	592	3162 Emolument	592	592	592	-	-
15,921	10,365	10,471	3171 Substitute Certified w/Certificate	4,350	5,235	3,750	(1,485)	(28)
767	100	831	3172 Temporary Certified w/Certificate	-	-	-	-	-
66,223	40,631	42,360	3180 Specialists - Certified	42,359	42,444	44,520	2,076	5
-	-	19,766	3220 Specialist - Nurse	18,770	11,469	12,035	566	5
41,069	41,831	44,132	3240 Support Staff	58,884	46,740	48,061	1,321	3
74,174	75,445	70,965	3250 Maintenance/Custodians	70,983	74,484	66,462	(8,022)	(11)
1,504	1,553	864	3291 Substitute - Support	3,168	2,765	2,477	(288)	(10)
10,812	9,230	15,125	3292 Extra-Duty Compensation Support	8,391	8,391	7,431	(960)	(11)
302	18	741	3294 Temporary Salaries - Support	-	-	-	-	-
471	7,161	5,828	3296 Substitute Certified w/o Certificate	4,350	4,425	3,750	(675)	(15)
250,917	257,167	235,928	3500 Employee Benefits	242,233	251,810	240,288	(11,522)	(5)
<u>1,233,143</u>	<u>1,163,280</u>	<u>1,163,713</u>	Subtotal - Personnel Services	<u>1,173,215</u>	<u>1,181,642</u>	<u>1,106,821</u>	<u>(74,821)</u>	<u>(6)</u>
293	671	889	4200 Travel	1,130	1,130	1,130	-	-
6,029	6,955	5,931	4250 Extra Curricular Travel	10,699	11,234	-	(11,234)	(100)
337	310	350	4310 Water And Sewage	350	350	357	7	2
1,763	1,772	1,633	4320 Garbage	1,633	1,633	1,666	33	2
3,715	1,438	1,475	4331 Postage	1,481	1,481	1,481	-	-
8,960	8,673	7,587	4332 Telephone	7,495	7,495	7,495	-	-
47,273	45,645	49,775	4360 Electricity	49,775	49,775	50,771	996	2
41,989	48,548	46,059	4380 Fuel for Heating	38,110	38,110	38,872	762	2
-	80	880	4402 Purchased Services	438	438	438	-	-
4,833	5,377	4,254	4408 Purchased Service - Copier	5,875	4,147	3,823	(324)	(8)
452	360	360	4410 Rental	423	423	423	-	-
1,241	1,122	236	4430 Repair & Maintenance Agreement	2,289	2,089	2,089	-	-
35,579	32,229	36,957	4501 Supplies	25,937	26,337	9,644	(16,693)	(63)
3,032	2,850	2,700	4502 Discretionary Material	2,900	2,950	2,500	(450)	(15)
1,622	1,078	566	4901 Other Expenses	1,172	1,172	1,172	-	-
625	625	675	4903 Professional Dues	640	640	640	-	-
<u>157,723</u>	<u>157,733</u>	<u>160,327</u>	Subtotal - Other	<u>150,347</u>	<u>149,404</u>	<u>122,501</u>	<u>(26,903)</u>	<u>(18)</u>
13,433	3,821	30,116	5101 Equipment	-	2,579	2,579	-	-
-	374	675	5102 Equipment-Technology	-	600	-	(600)	(100)
<u>13,433</u>	<u>4,195</u>	<u>30,791</u>	Subtotal - Equipment	<u>-</u>	<u>3,179</u>	<u>2,579</u>	<u>(600)</u>	<u>(19)</u>
<u>\$ 1,404,299</u>	<u>\$ 1,325,208</u>	<u>\$ 1,354,831</u>	Location Totals	<u>\$ 1,323,562</u>	<u>\$ 1,334,225</u>	<u>\$ 1,231,901</u>	<u>\$ (102,324)</u>	<u>(8)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

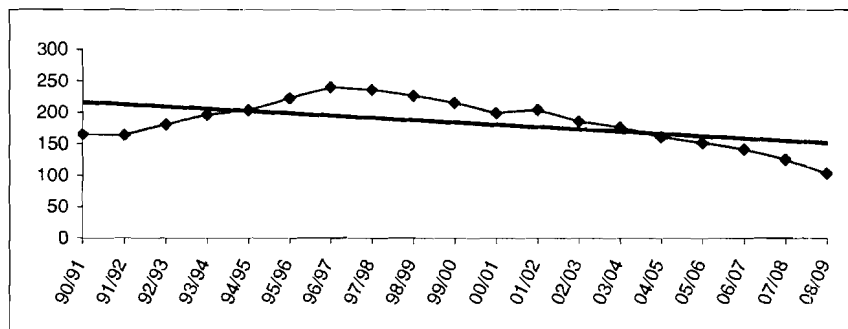
Fund: 100 General Fund - Expenditures
Location: 02 Ninilchik Elementary / High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
215.00	199.00	204.00	Enrollment in ADM (K-12)	192.00	186.00	177.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	11.50	11.00	Teachers	10.75	11.00	8.75
1.25	0.75	0.75	Specialists	0.75	0.75	0.75
2.00	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
-	-	-	Nurse	-	0.30	0.30
1.50	1.50	2.00	Support	2.50	1.50	1.50
3.00	3.00	3.00	Custodians	3.00	3.00	2.50
<u>21.75</u>	<u>19.75</u>	<u>19.75</u>	Totals	<u>20.00</u>	<u>19.55</u>	<u>16.80</u>

Ninilchik School, located in Ninilchik, Alaska, was originally constructed in 1950 with the most recent renovations being completed in 1997. The facility was originally built to house 250 students and currently houses 186 students in grades K-12. Ninilchik lies on the west coast of the Kenai Peninsula on the Sterling Highway, 38 miles southwest of the City of Kenai. Ninilchik School's student population comes from a vast area located between Kasilof and Anchor Point. Students travel as many as 30 miles, one way, to come to school each day. Students at Ninilchik have received much recognition, both academically and athletically. The wrestling team was state runner-up in the 2A class. The State Ocean Bowl "Team Abyss" won the presentation portion of the contest, and "Team Slime" was the highest scoring quiz bowl team in the competition. The girls' basketball team was undefeated in their league and won the region title for the tenth consecutive year. The boys' team won their first region title in 15 years. One of the elementary students won the ferry naming contest sponsored by the State of Alaska, allowing her essay to hang in the ferry for its life. A high school student won first place in the painting portion of the Kenai Peninsula Borough Student Art Show, and another student was state champion in the 400 meter run. Additionally, Ninilchik School students have always scored well on standardized tests, when averaged with the rest of the district and nation.

Ninilchik Elementary/High Enrollment History and Projections

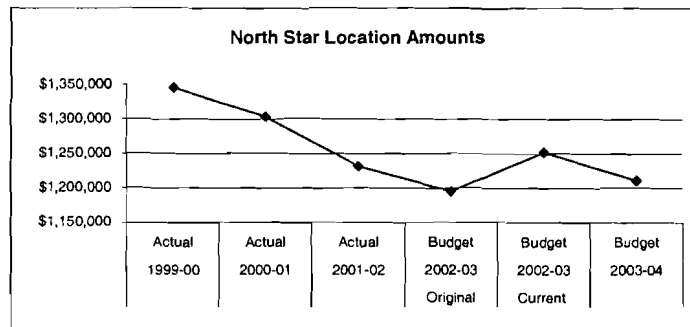


**Kenal Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures
Location: 52 North Star Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 69,213	\$ 69,422	\$ 70,864	3130 Principal/Assistant Principal	\$ 70,864	\$ 69,918	\$ 71,911	\$ 1,993	3
684,961	639,897	608,802	3150 Teachers	608,938	639,134	597,554	(41,580)	(7)
1,472	1,104	552	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
6,912	1,450	3,600	3171 Substitute Certified w/Certificate	4,200	5,745	3,750	(1,995)	(35)
800	337	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
2,939	23,271	6,771	3173 Long Term Substitute Certified	-	-	-	-	-
50,424	68,693	37,034	3180 Specialists - Certified	37,034	39,201	40,911	1,710	4
23,686	-	19,959	3220 Specialist - Nurse	20,039	18,684	19,047	363	-
19,676	13,830	20,639	3230 Tutors/Aides	20,639	29,781	30,765	984	3
23,912	24,704	24,390	3240 Support Staff	24,390	26,269	27,719	1,450	6
57,999	61,742	58,987	3250 Maintenance/Custodians	61,807	61,857	63,924	2,067	3
7,736	4,755	5,981	3291 Substitute - Support	2,828	3,652	3,052	(600)	(16)
368	368	184	3292 Extra-Duty Compensation Support	-	-	-	-	-
2,464	1,424	36	3294 Temporary Salaries - Support	-	-	-	-	-
620	-	-	3295 Overtime - Support	-	-	-	-	-
9,113	13,744	13,833	3296 Substitute Certified w/o Certificate	4,200	4,275	3,750	(525)	(12)
249,824	242,477	227,080	3500 Employee Benefits	226,482	235,943	247,378	11,435	5
<u>1,212,119</u>	<u>1,167,218</u>	<u>1,098,712</u>	Subtotal - Personnel Services	<u>1,082,893</u>	<u>1,135,931</u>	<u>1,111,233</u>	<u>(24,698)</u>	<u>(2)</u>
1,315	569	1,488	4200 Travel	798	798	798	-	-
166	79	50	4310 Water And Sewage	50	50	51	1	2
3,155	2,909	3,418	4320 Garbage	3,418	3,418	3,486	68	2
241	387	254	4331 Postage	450	450	450	-	-
28,382	10,428	11,267	4332 Telephone	10,842	10,842	10,842	-	-
47,028	43,731	44,414	4360 Electricity	44,414	44,414	45,302	888	2
11,963	13,324	15,018	4380 Fuel for Heating	12,835	12,835	13,092	257	2
101	-	-	4402 Purchased Services	195	195	195	-	-
6,543	7,065	5,974	4408 Purchased Service - Copier	8,140	5,746	5,206	(540)	(9)
1,065	2,644	2,400	4409 Purchased Service - Riso	-	2,400	2,400	-	-
820	604	1,218	4430 Repair & Maintenance Agreement	1,425	1,425	1,425	-	-
29,608	50,343	28,324	4501 Supplies	25,780	25,811	9,369	(16,442)	(64)
3,600	2,450	2,800	4502 Discretionary Material	2,800	2,650	2,500	(150)	(6)
-	8	-	4580 Gas and Oil	-	-	-	-	-
279	681	125	4901 Other Expenses	375	375	375	-	-
640	699	786	4903 Professional Dues	640	640	640	-	-
<u>134,906</u>	<u>135,921</u>	<u>117,536</u>	Subtotal - Other	<u>112,162</u>	<u>112,049</u>	<u>96,131</u>	<u>(15,918)</u>	<u>(14)</u>
675	-	15,124	5101 Equipment	-	3,502	3,502	-	-
(1,642)	380	250	5102 Equipment-Technology	-	-	-	-	-
<u>(967)</u>	<u>380</u>	<u>15,374</u>	Subtotal - Equipment	<u>-</u>	<u>3,502</u>	<u>3,502</u>	<u>-</u>	<u>-</u>
<u>\$ 1,346,058</u>	<u>\$ 1,303,519</u>	<u>\$ 1,231,622</u>	Location Totals	<u>\$ 1,195,055</u>	<u>\$ 1,251,482</u>	<u>\$ 1,210,866</u>	<u>\$ (40,616)</u>	<u>(3)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

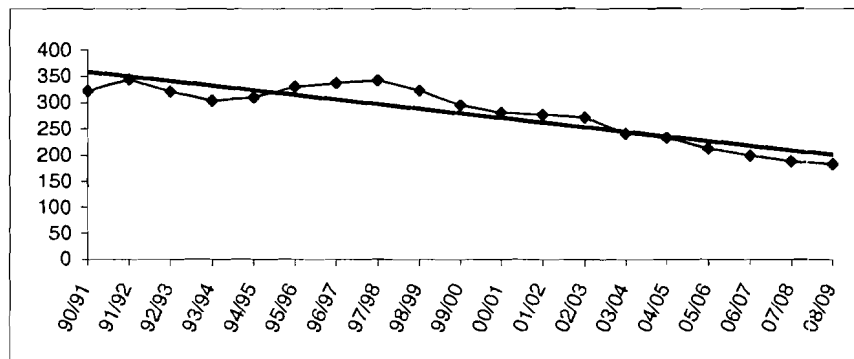
Fund: 100 General Fund - Expenditures
Location: 52 North Star Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
295.00	281.00	277.00	Enrollment in ADM (K-6)	266.00	272.00	241.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.75	12.25	11.25	Teachers	11.25	11.50	9.75
0.75	0.75	0.75	Specialists	0.75	0.75	0.75
1.50	2.00	1.00	Special Ed Teachers	1.00	1.00	1.00
0.82	0.44	0.88	Special Ed Aides	0.88	1.32	1.32
0.70	-	0.53	Nurse	0.53	0.48	0.48
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	2.50
<u>22.02</u>	<u>19.94</u>	<u>18.91</u>	Totals	<u>18.91</u>	<u>19.55</u>	<u>17.80</u>

North Star Elementary School, located in Nikiski, Alaska, was constructed in 1987. The facility was originally built to house 500 students and currently houses 272 students in grades K-6. Nikiski is located on the Kenai Peninsula, 9 miles north of the City of Kenai. It is also known as Port Nikiski and Nikishka.

North Star Elementary Enrollment and History Projections

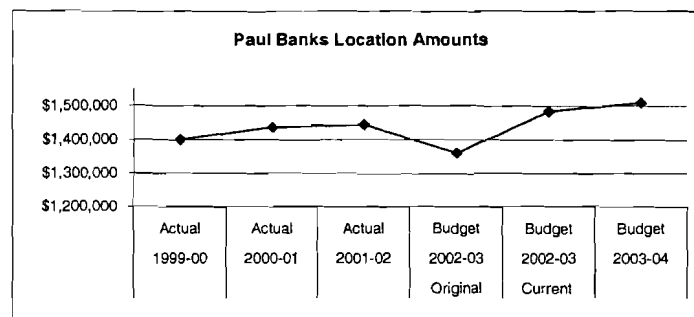


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 70,065	\$ 68,451	\$ 69,761	3130 Principal/Assistant Principal	\$ 69,774	\$ 70,983	\$ 72,977	\$ 1,994	3
709,177	718,491	718,729	3150 Teachers	664,053	754,527	765,879	11,352	2
9,466	8,549	11,886	3171 Substitute Certified w/Certificate	4,200	5,550	4,500	(1,050)	(19)
50	-	300	3172 Temp Certified w/Certificate	-	-	-	-	-
-	7,548	-	3173 Long Term Substitute Certified	-	-	-	-	-
51,674	57,441	57,372	3180 Specialists - Certified	57,372	58,372	60,897	2,525	4
37,951	38,329	37,538	3220 Specialist - Nurse	37,112	37,800	38,554	754	2
62,289	48,962	71,314	3230 Tutors/Aides	70,849	64,616	65,885	1,269	2
29,979	31,345	31,658	3240 Support Staff	31,658	32,070	32,614	544	2
51,967	53,048	43,967	3250 Maintenance/Custodians	51,859	51,182	52,704	1,522	3
6,390	3,262	4,076	3291 Substitute - Support	4,015	3,796	3,796	-	-
304	266	4,451	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	43	3295 Overtime - Support	-	-	-	-	-
1,728	3,230	3,434	3296 Substitute Certified w/o Certificate	4,200	4,650	4,500	(150)	(3)
261,635	263,224	265,151	3500 Employee Benefits	257,022	289,226	307,421	18,195	6
<u>1,292,675</u>	<u>1,302,146</u>	<u>1,319,680</u>	Subtotal - Personnel Services	<u>1,252,114</u>	<u>1,372,772</u>	<u>1,409,727</u>	<u>36,955</u>	<u>3</u>
3,234	1,134	1,053	4200 Travel	1,300	1,300	1,300	-	-
4,756	4,705	5,070	4310 Water And Sewage	5,070	5,070	5,171	101	2
3,414	3,322	4,286	4320 Garbage	4,286	4,286	4,372	86	2
792	848	1,025	4331 Postage	1,200	1,200	1,200	-	-
5,410	10,424	7,661	4332 Telephone	7,253	7,253	7,253	-	-
33,484	34,984	36,587	4360 Electricity	34,010	34,010	34,690	680	2
24,239	23,552	22,738	4380 Fuel for Heating	22,938	22,938	23,397	459	2
365	416	94	4402 Purchased Services	373	373	373	-	-
5,273	5,856	4,514	4408 Purchased Service - Copier	5,967	4,912	4,666	(246)	(5)
1,011	645	1,107	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
21,096	43,541	15,572	4501 Supplies	19,185	20,445	8,058	(12,387)	(61)
2,500	2,700	2,300	4502 Discretionary Material	2,800	3,100	3,000	(100)	(3)
1,435	775	944	4901 Other Expenses	1,429	1,429	1,429	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>107,649</u>	<u>133,542</u>	<u>103,591</u>	Subtotal - Other	<u>107,576</u>	<u>108,081</u>	<u>96,674</u>	<u>(11,407)</u>	<u>(11)</u>
600	380	18,617	5101 Equipment	-	2,961	2,961	-	-
-	267	2,397	5102 Equipment-Technology	-	-	-	-	-
<u>600</u>	<u>647</u>	<u>21,014</u>	Subtotal - Equipment	<u>-</u>	<u>2,961</u>	<u>2,961</u>	<u>-</u>	<u>-</u>
<u>\$ 1,400,924</u>	<u>\$ 1,436,335</u>	<u>\$ 1,444,285</u>	Location Totals	<u>\$ 1,359,690</u>	<u>\$ 1,483,814</u>	<u>\$ 1,509,362</u>	<u>\$ 25,548</u>	<u>2</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

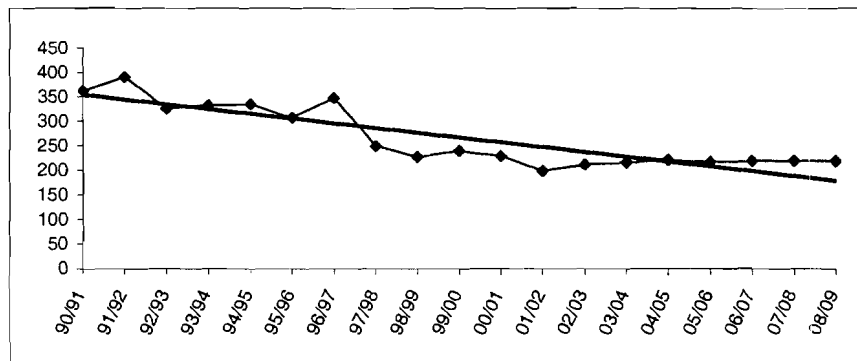
Fund: 100 General Fund - Expenditures
Location: 33 Paul Banks Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
239.00	229.00	199.00	Enrollment in ADM (PS-2)	195.00	212.00	216.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.50	10.50	Teachers	9.00	10.50	10.00
-	-	1.00	Specialists	1.00	1.00	1.00
4.00	4.00	3.00	Special Ed Teachers	3.00	3.00	3.00
2.64	2.14	3.02	Special Ed Aides	3.02	2.64	2.64
1.00	1.00	0.95	Nurse	0.95	0.95	0.95
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodians	2.00	2.00	2.00
<u>22.14</u>	<u>21.64</u>	<u>22.47</u>	Totals	<u>20.97</u>	<u>22.09</u>	<u>21.59</u>

Paul Banks Elementary School is located in Homer, Alaska. Homer is located on the north shore of Kachemak Bay in the southwestern section of the Kenai Peninsula. It is the southern most point on the Sterling Highway. The school building was originally constructed in 1964 to house 350 students in grades K-6. Most recent structural renovations were completed in 1984. Currently, the building houses 212 students in grades Pre-Kindergarten through Second Grade. 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 collaborate to provide instruction, intervention and enrichment for all students. Parent involvement is strong and consistent.

Paul Banks Elementary Enrollment History and Projections

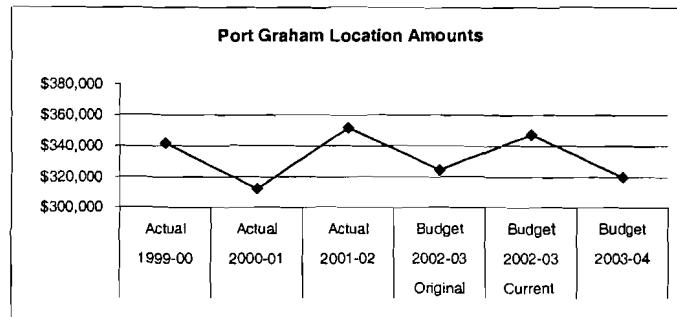


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 165,974	\$ 144,437	\$ 176,176	3150 Teachers	\$ 158,993	\$ 146,196	\$ 128,480	\$ (17,716)	(12)
368	-	-	3161 Extra-Duty Compensation Certified	736	736	736	-	-
270	-	-	3171 Substitute Certified w/Certificate	975	1,155	825	(330)	(29)
-	-	1,617	3220 Specialist - Nurse	1,877	5,201	5,465	264	5
6,297	8,817	-	3230 Tutors/Aides	-	17,590	18,414	824	-
9,212	9,459	9,836	3240 Support Staff	9,742	10,483	11,021	538	5
13,278	13,094	5,753	3250 Maintenance/Custodians	13,198	13,888	9,507	(4,381)	(32)
3,126	1,193	423	3291 Substitute - Support	749	1,308	1,164	(144)	(11)
368	736	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
-	374	3,888	3294 Temporary Salaries - Support	-	-	-	-	-
-	61	-	3295 Overtime - Support	-	-	-	-	-
4,147	1,402	2,630	3296 Substitute Certified w/o Certificate	975	975	825	(150)	(15)
61,873	59,754	58,721	3500 Employee Benefits	53,219	64,115	60,101	(4,014)	(6)
<u>264,913</u>	<u>239,327</u>	<u>259,044</u>	Subtotal - Personnel Services	<u>240,464</u>	<u>261,647</u>	<u>236,538</u>	<u>(25,109)</u>	<u>(10)</u>
-	-	-	4100 Professional-Tech Service	-	250	250	-	-
3,030	2,398	2,536	4200 Travel	2,232	2,232	2,232	-	-
489	217	645	4250 Extra Curricular Travel	554	554	-	(554)	(100)
644	1,231	775	4310 Water And Sewage	775	775	791	16	2
99	72	-	4331 Postage	394	394	394	-	-
12,217	14,516	21,047	4332 Telephone	21,046	21,046	21,046	-	-
13,216	14,367	15,734	4360 Electricity	18,002	18,002	18,362	360	2
33,196	29,347	33,078	4380 Fuel for Heating	31,554	31,554	32,185	631	2
1,895	2,176	2,401	4401 Freight Costs	1,875	1,875	1,875	-	-
-	-	390	4402 Purchased Services	-	672	672	-	-
1,530	1,331	1,368	4408 Purchased Service - Copier	979	691	691	-	-
249	11	-	4430 Repair & Maintenance Agreement	345	345	345	-	-
7,376	5,372	4,805	4501 Supplies	4,745	4,745	1,885	(2,860)	(60)
600	600	600	4502 Discretionary Material	650	650	550	(100)	(15)
101	84	98	4580 Gas And Oil	75	75	75	-	-
1,038	692	645	4901 Other Expenses	200	200	200	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>76,320</u>	<u>73,054</u>	<u>84,762</u>	Subtotal - Other	<u>84,066</u>	<u>84,700</u>	<u>82,193</u>	<u>(2,507)</u>	<u>(3)</u>
<u>360</u>	<u>-</u>	<u>7,976</u>	5101 Equipment	<u>-</u>	<u>978</u>	<u>978</u>	<u>-</u>	<u>-</u>
<u>\$ 341,593</u>	<u>\$ 312,381</u>	<u>\$ 351,782</u>	Location Totals	<u>\$ 324,530</u>	<u>\$ 347,325</u>	<u>\$ 319,709</u>	<u>\$ (27,616)</u>	<u>(13)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

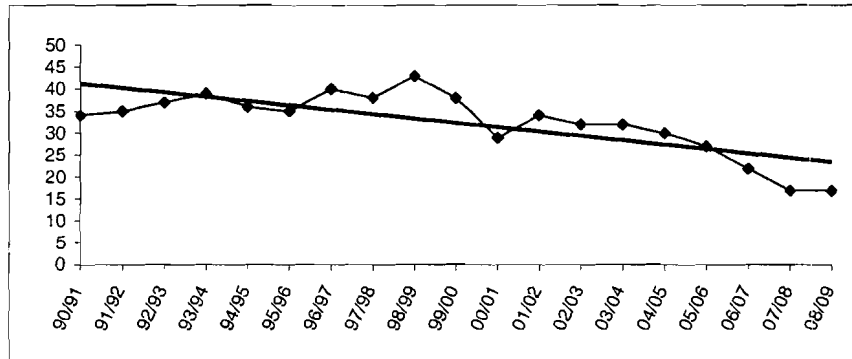
Date: 03/03/03

Location: 40 Port Graham Elementary / High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
38.00	29.00	34.00	Enrollment in ADM (K-10)	32.00	32.00	32.00
			<u>Staff in FTE</u>			
4.00	3.00	4.00	Teachers	3.00	3.00	2.50
-	0.25	0.25	Special Ed Teachers	0.25	0.25	0.25
0.50	0.50	-	Special Ed Aides	-	-	0.38
-	-	-	Nurse	-	0.14	0.14
0.50	0.50	-	Aides	-	0.88	0.50
0.50	0.50	0.55	Support	0.55	0.50	0.50
0.75	0.75	0.75	Custodians	0.75	0.75	0.50
<u>6.25</u>	<u>5.50</u>	<u>5.55</u>	Totals	<u>4.55</u>	<u>5.52</u>	<u>4.77</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 and currently houses 32 students in grades K-10. The community is located at the southern end of the Kenai Peninsula on the shore of Port Graham. It is adjacent to Nanwalek, and 7.5 miles southwest of Seldovia.

Port Graham Elementary/High Enrollment History and Projections

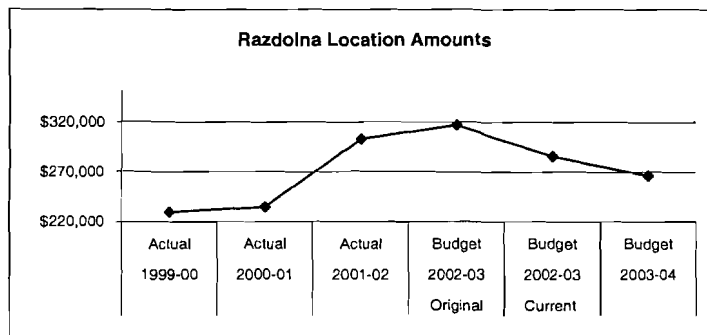


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 121,078	\$ 132,493	\$ 178,336	3150 Teachers	\$ 183,639	\$ 156,113	\$ 141,515	\$ (14,598)	(9)
500	400	700	3171 Substitute Certified w/Certificate	1,050	990	750	(240)	(24)
-	-	2,820	3220 Specialist - Nurse	3,102	2,915	3,302	387	-
13,992	16,398	17,139	3230 Tutors/Aides	18,601	20,043	21,262	1,219	6
6,247	6,717	6,882	3240 Support Staff	9,953	7,464	7,996	532	7
6,760	6,462	6,001	3250 Maintenance/Custodians	6,745	7,254	4,973	(2,281)	(31)
229	576	704	3291 Substitute - Support	1,072	986	997	11	1
4,222	-	-	3293 Long Term Substitute - Support	-	-	-	-	-
9	567	-	3294 Temporary Salaries - Support	-	-	-	-	-
17	-	35	3295 Overtime - Support	-	-	-	-	-
-	84	126	3296 Substitute Certified w/o Certificate	1,050	900	750	(150)	(17)
40,605	44,750	54,152	3500 Employee Benefits	61,363	58,470	57,047	(1,423)	(2)
<u>193,659</u>	<u>208,447</u>	<u>266,895</u>	Subtotal - Personnel Services	<u>286,575</u>	<u>255,135</u>	<u>238,592</u>	<u>(16,543)</u>	<u>(6)</u>
85	-	-	4100 Professional-Technical Service	-	-	-	-	-
3,958	180	680	4200 Travel	752	752	752	-	-
615	329	230	4310 Water And Sewage	230	230	235	5	2
600	490	590	4320 Garbage	590	590	602	12	2
114	61	150	4331 Postage	150	150	150	-	-
2,292	2,114	2,319	4332 Telephone	2,200	2,200	2,200	-	-
6,177	4,327	5,213	4360 Electricity	5,132	5,132	5,235	103	2
-	-	295	4402 Purchased Services	-	-	-	-	-
602	684	553	4408 Purchased Service - Copier	1,193	842	713	(129)	(15)
14,112	14,112	14,112	4410 Rental	14,112	14,112	14,112	-	-
24	-	300	4430 Repair & Maintenance Agreement	300	300	300	-	-
5,491	2,825	4,462	4501 Supplies	4,297	4,654	1,456	(3,198)	(69)
400	500	600	4502 Discretionary Material	700	600	500	(100)	(17)
71	76	102	4901 Other Expenses	75	75	75	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>35,181</u>	<u>26,338</u>	<u>30,246</u>	Subtotal - Other	<u>30,371</u>	<u>30,277</u>	<u>26,970</u>	<u>(3,307)</u>	<u>(11)</u>
931	-	4,373	5101 Equipment	-	246	246	-	-
-	-	1,596	5102 Equipment-Technology	-	-	-	-	-
<u>931</u>	<u>-</u>	<u>5,969</u>	Subtotal - Equipment	<u>-</u>	<u>246</u>	<u>246</u>	<u>-</u>	<u>-</u>
<u>\$ 229,771</u>	<u>\$ 234,785</u>	<u>\$ 303,110</u>	Location Totals	<u>\$ 316,946</u>	<u>\$ 285,658</u>	<u>\$ 265,808</u>	<u>\$ (19,850)</u>	<u>(7)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

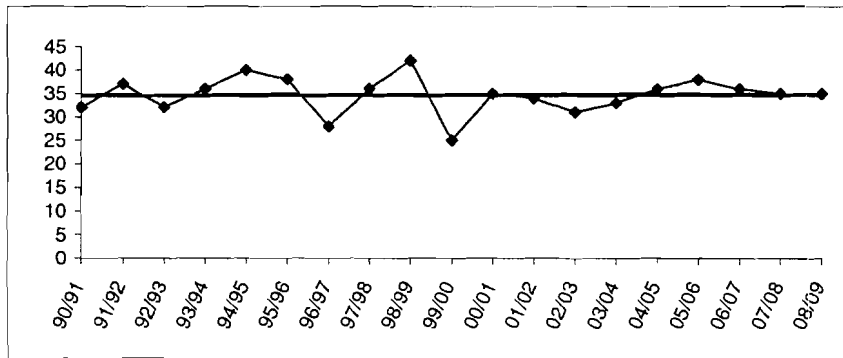
Fund: 100 General Fund - Expenditures
Location: 49 Razdolna Elementary / High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
25.00	35.00	34.00	Enrollment in ADM (K-11)	39.00	31.00	33.00
<u>Staff in FTE</u>						
2.20	2.50	3.00	Teachers	3.50	3.00	2.50
0.88	0.88	0.88	Aides	0.88	0.88	0.88
-	-	-	Nurse	-	0.10	0.10
0.35	0.50	0.45	Support	0.60	0.35	0.50
0.38	0.38	0.38	Custodians	0.38	0.38	0.25
<u>3.81</u>	<u>4.26</u>	<u>4.71</u>	Totals	<u>5.36</u>	<u>4.71</u>	<u>4.23</u>

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 31 students in grades K-10. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

Razdolna Elementary/High Enrollment History and Projections

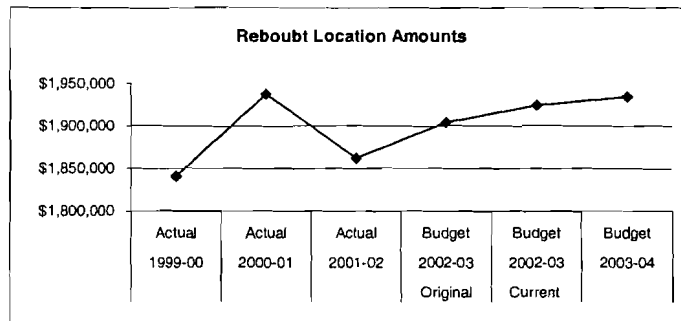


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 75,995	\$ 74,663	\$ 75,463	3130 Principa/Assistant Principal	\$ 75,463	\$ 78,348	\$ 80,578	\$ 2,230	3
950,788	966,237	945,993	3150 Teachers	1,012,356	1,017,372	1,012,048	(5,324)	(1)
1,104	1,472	1,676	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
425	-	-	3162 Emolument	-	88	-	(88)	(100)
15,675	16,227	11,537	3171 Substitute Certified w/Certificate	7,500	9,958	7,050	(2,908)	(29)
-	600	300	3172 Temp Certified w/Certificate	-	-	-	-	-
5,878	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
103,194	108,653	121,445	3180 Specialists - Certified	110,465	92,547	98,045	5,498	6
32,400	32,718	32,183	3220 Specialist - Nurse	33,398	33,704	34,366	662	2
77,374	78,903	45,061	3230 Tutors/Aides	50,603	51,517	52,743	1,226	2
39,971	40,198	41,636	3240 Support Staff	41,458	42,607	43,712	1,105	3
62,794	62,572	65,519	3250 Maintenance/Custodians	65,136	65,136	76,947	11,811	18
4,363	8,225	6,134	3291 Substitute - Support	4,090	4,482	4,401	(81)	(2)
3,096	2,886	1,405	3294 Temporary Salaries - Support	-	120	-	(120)	(100)
-	388	61	3295 Overtime - Support	-	-	-	-	-
6,611	9,073	11,729	3296 Substitute Certified w/o Certificate	7,500	7,500	7,050	(450)	(6)
356,411	384,269	366,040	3500 Employee Benefits	377,371	397,250	417,748	20,498	5
<u>1,736,079</u>	<u>1,787,084</u>	<u>1,726,182</u>	Subtotal - Personnel Services	<u>1,786,812</u>	<u>1,802,101</u>	<u>1,836,160</u>	<u>34,059</u>	<u>2</u>
82	48	56	4200 Travel	75	75	75	-	-
164	-	-	4250 Extra Curricular Travel	-	-	-	-	-
2,282	2,370	2,955	4310 Water And Sewage	2,955	2,955	3,014	59	2
3,231	2,945	3,562	4320 Garbage	3,562	3,562	3,633	71	2
551	470	559	4331 Postage	375	375	480	105	28
5,858	5,722	4,490	4332 Telephone	5,127	5,127	5,127	-	-
30,611	32,739	36,688	4360 Electricity	36,688	36,688	37,422	734	2
11,226	10,992	13,669	4380 Fuel for Heating	9,816	9,816	10,012	196	2
1,107	935	582	4402 Purchased Services	169	169	169	-	-
10,242	9,199	7,884	4408 Purchased Service - Copier	12,821	9,050	8,705	(345)	(4)
1,133	2,445	3,939	4409 Purchased Service - Riso	-	2,400	2,400	-	-
1,030	1,628	39	4430 Repair & Maintenance Agreement	1,530	1,530	1,425	(105)	(7)
27,416	74,965	35,745	4501 Supplies	37,800	38,660	14,389	(24,271)	(63)
4,600	4,650	4,770	4502 Discretionary Material	5,000	5,000	4,700	(300)	(6)
871	481	804	4901 Other Expenses	521	521	521	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>101,044</u>	<u>150,229</u>	<u>116,382</u>	Subtotal - Other	<u>117,079</u>	<u>116,568</u>	<u>92,712</u>	<u>(23,856)</u>	<u>(20)</u>
1,966	112	18,879	5101 Equipment	-	5,742	5,742	-	-
1,833	-	250	5102 Equipment-Technology	-	-	-	-	-
<u>3,799</u>	<u>112</u>	<u>19,129</u>	Subtotal - Equipment	<u>-</u>	<u>5,742</u>	<u>5,742</u>	<u>-</u>	<u>-</u>
<u>\$ 1,840,922</u>	<u>\$ 1,937,425</u>	<u>\$ 1,861,693</u>	Location Totals	<u>\$ 1,903,891</u>	<u>\$ 1,924,411</u>	<u>\$ 1,934,614</u>	<u>\$ 10,203</u>	<u>1</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

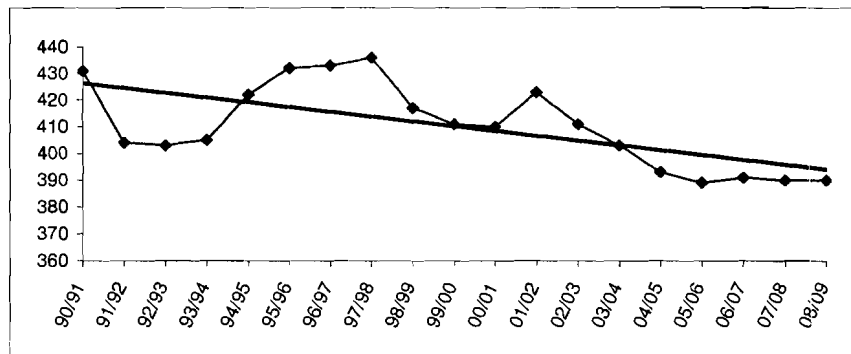
Fund: 100 General Fund - Expenditures
Location: 46 Redoubt Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
411.00	410.00	423.00	Enrollment in ADM (K-6)	419.00	411.00	403.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.00	18.50	18.50	Teachers	19.00	19.00	17.50
0.50	0.50	2.00	Specialists	2.00	2.00	2.00
3.50	3.50	3.00	Special Ed Teachers	3.00	3.00	3.00
3.50	3.50	2.26	Special Ed Aides	2.26	2.26	2.26
0.88	0.88	0.84	Nurse	0.84	0.88	0.88
1.50	1.50	1.50	Support	1.50	1.50	1.50
2.50	2.50	2.50	Custodians	2.50	2.50	3.00
<u>31.38</u>	<u>31.88</u>	<u>31.60</u>	Totals	<u>32.10</u>	<u>32.14</u>	<u>31.14</u>

Redoubt Elementary School, located in Soldotna, Alaska, was constructed in 1978. The facility was originally built to house 500 students and currently houses 411 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.

Redoubt Elementary Enrollment History and Projections

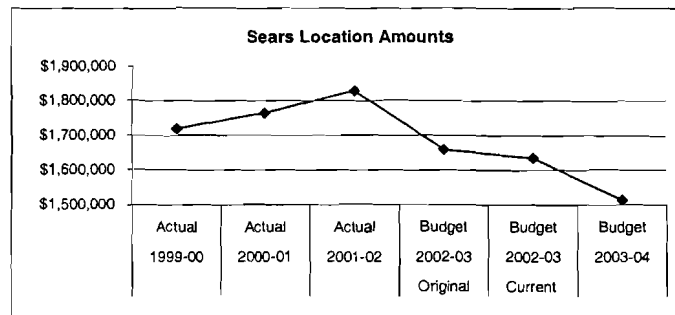


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 74,929	\$ 74,663	\$ 75,463	3130 Principal/Assistant Principal	\$ 75,463	\$ 78,348	\$ 80,578	\$ 2,230	3
977,603	953,618	964,273	3150 Teachers	894,437	868,140	787,933	(80,207)	(9)
869	-	-	3162 Emolument	-	-	-	-	-
11,048	13,733	24,899	3171 Substitute Certified w/Certificate	5,850	8,080	4,950	(3,130)	(39)
397	650	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	35,683	3,920	3173 Long Term Substitute Certified	-	-	-	-	-
32,411	41,423	80,589	3180 Specialists - Certified	80,589	84,422	89,976	5,554	7
32,425	32,718	33,223	3220 Specialist - Nurse	33,398	33,704	34,366	662	2
45,037	41,288	46,716	3230 Tutors/Aides	50,481	39,280	40,563	1,283	3
39,291	40,677	50,431	3240 Support Staff	31,658	25,676	27,060	1,384	5
60,443	61,665	57,985	3250 Maintenance/Custodians	62,227	61,349	51,080	(10,269)	(17)
4,533	5,556	9,845	3291 Substitute - Support	5,340	4,977	4,689	(288)	(6)
339	1,761	3,050	3294 Temporary Salaries - Support	-	-	-	-	-
201	1,239	61	3295 Overtime - Support	61	-	-	-	-
5,560	6,085	3,124	3296 Substitute Certified w/o Certificate	5,850	5,850	4,950	(900)	(15)
331,589	330,333	359,796	3500 Employee Benefits	321,189	328,980	314,278	(14,702)	(4)
1,616,675	1,641,092	1,713,375	Subtotal - Personnel Services	1,566,482	1,538,806	1,440,423	(98,383)	(6)
304	8,500	-	4100 Professional Technical Service	-	-	-	-	-
256	597	579	4200 Travel	225	225	225	-	-
2,020	2,859	2,296	4310 Water And Sewage	2,296	2,296	2,342	46	2
3,195	3,171	3,428	4320 Garbage	3,428	3,428	3,497	69	2
469	165	284	4331 Postage	450	450	450	-	-
4,367	3,042	2,865	4332 Telephone	2,817	2,817	2,817	-	-
28,046	22,221	22,739	4360 Electricity	22,739	22,739	23,194	455	2
9,883	8,650	12,466	4380 Fuel for Heating	11,723	11,723	11,957	234	2
667	447	883	4402 Purchased Services	375	375	375	-	-
9,577	9,832	8,125	4408 Purchased Service - Copier	10,435	7,366	5,897	(1,469)	(20)
-	-	257	4410 Rental	75	75	75	-	-
890	1,215	977	4430 Repair & Maintenance Agreement	2,334	2,334	2,334	-	-
1	-	-	4432 Repair Of Equipment	-	-	-	-	-
35,060	58,202	35,622	4501 Supplies	30,718	31,078	9,960	(21,118)	(68)
4,426	3,350	4,250	4502 Discretionary Material	3,900	3,900	3,300	(600)	(15)
1,155	417	341	4901 Other Expenses	375	375	375	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
100,956	123,308	95,752	Subtotal - Other	92,530	89,821	67,438	(22,383)	(25)
460	-	19,462	5101 Equipment	-	5,718	5,718	-	-
1,279	-	250	5102 Equipment-Technology	-	-	-	-	-
1,739	-	19,712	Subtotal - Equipment	-	5,718	5,718	-	-
\$ 1,719,370	\$ 1,764,400	\$ 1,828,839	Location Totals	\$ 1,659,012	\$ 1,634,345	\$ 1,513,579	\$ (120,766)	(7)



**Kenai Peninsula Borough School District
2003-2004 Budget**

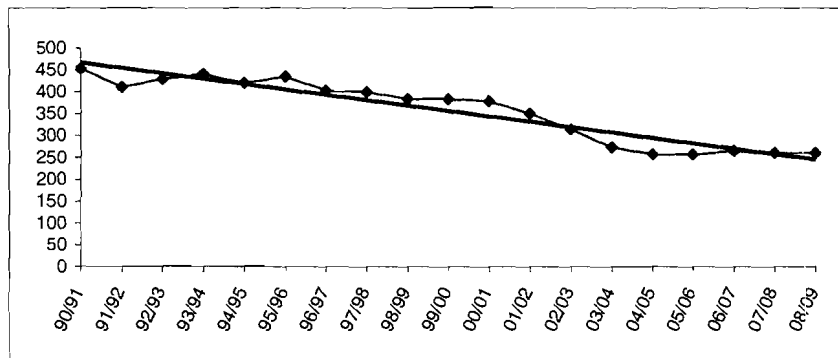
Fund: 100 General Fund - Expenditures
Location: 41 Sears Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
383.00	378.00	350.00	Enrollment in ADM (PS-2)	341.00	314.00	273.00
Staff in FTE						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
17.50	16.13	16.50	Teachers	14.50	14.50	11.50
-	0.87	2.00	Specialists	2.00	2.00	2.00
3.13	3.13	2.00	Special Ed Teachers	2.00	2.00	2.00
2.20	1.76	2.39	Special Ed Aides	2.39	1.76	1.76
0.88	0.88	0.88	Nurse	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	2.00
<u>28.71</u>	<u>27.77</u>	<u>28.77</u>	Totals	<u>26.27</u>	<u>25.64</u>	<u>22.14</u>

Sears Elementary School, located in Kenai, Alaska, was originally constructed in 1968. The facility was originally built to house 500 students and currently houses 314 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. Sears Elementary provides all students with strong instruction in reading, mathematics, social studies and science.

Sears Elementary Enrollment History and Projections

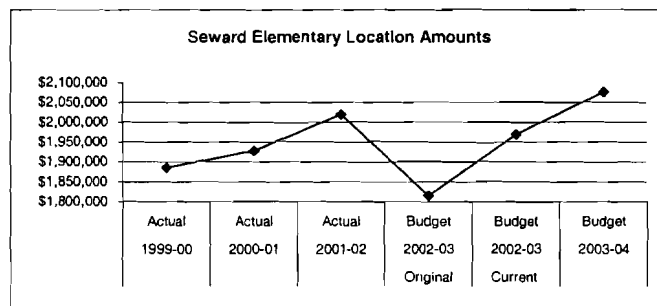


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 76,267	\$ 70,707	\$ 72,149	3130 Principal/Assistant Principal	\$ 72,149	\$ 75,624	\$ 77,740	\$ 2,116	3
1,027,392	989,603	1,027,719	3150 Teachers	904,778	949,967	1,008,719	58,752	6
1,840	1,472	1,840	3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
220	-	-	3162 Emolument	-	-	-	-	-
10,262	10,718	5,043	3171 Substitute Certified w/Certificate	5,850	8,797	6,450	(2,347)	(27)
-	2,980	-	3172 Temp Certified w/Certificate	-	-	-	-	-
273	9,269	-	3173 Long Term Substitute Certified	-	-	-	-	-
104,637	114,313	114,744	3180 Specialists - Certified	114,744	157,429	165,504	8,075	5
21,104	30,019	16,510	3220 Specialist - Nurse	28,960	30,397	32,077	1,680	6
21,036	37,240	72,026	3230 Tutors/Aides	73,144	64,412	81,364	16,952	26
39,313	38,546	39,205	3240 Support Staff	29,549	40,100	31,345	(8,755)	(22)
59,396	59,513	63,072	3250 Maintenance/Custodians	62,721	64,530	76,477	11,947	19
3,270	1,450	2,181	3291 Substitute - Support	4,712	4,983	4,983	-	-
6,096	-	-	3293 Long Term Substitute - Support	-	-	-	-	-
2,612	7,732	10,493	3294 Temporary Salaries - Support	-	-	-	-	-
295	283	53	3295 Overtime - Support	-	-	-	-	-
8,573	6,201	11,029	3296 Substitute Certified w/o Certificate	5,850	6,450	6,450	-	-
343,516	355,843	373,535	3500 Employee Benefits	337,295	384,089	421,472	37,383	10
<u>1,726,102</u>	<u>1,735,889</u>	<u>1,809,599</u>	Subtotal - Personnel Services	<u>1,641,592</u>	<u>1,788,618</u>	<u>1,914,421</u>	<u>125,803</u>	<u>7</u>
1,974	1,613	2,401	4200 Travel	825	1,325	1,325	-	-
3,050	3,086	3,296	4310 Water And Sewage	3,296	3,296	3,362	66	2
1,998	1,453	3,099	4320 Garbage	3,099	3,099	3,161	62	2
1,464	2,102	1,887	4331 Postage	750	750	750	-	-
3,311	4,961	15,312	4332 Telephone	15,634	15,634	15,634	-	-
66,170	71,823	77,060	4360 Electricity	74,792	74,792	76,288	1,496	2
25,370	29,809	24,778	4380 Fuel for Heating	26,417	26,417	26,945	528	2
180	75	990	4402 Purchased Services	630	630	630	-	-
7,361	8,305	6,548	4408 Purchased Service - Copier	10,312	7,279	7,430	151	2
1,130	2,445	2,777	4409 Purchased Service - Riso	-	2,400	2,400	-	-
-	-	-	4410 Rental	207	207	207	-	-
400	635	-	4430 Repair & Maintenance Agreement	750	750	750	-	-
38,812	60,586	44,449	4501 Supplies	31,658	33,528	12,694	(20,834)	(62)
3,600	4,200	4,500	4502 Discretionary Material	3,900	4,300	4,300	-	-
110	396	193	4901 Other Expenses	375	375	375	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
<u>155,570</u>	<u>192,129</u>	<u>187,930</u>	Subtotal - Other	<u>173,285</u>	<u>175,422</u>	<u>156,891</u>	<u>(18,531)</u>	<u>(11)</u>
995	100	19,657	5101 Equipment	-	4,745	4,745	-	-
2,494	167	2,572	5102 Equipment-Technology	-	-	-	-	-
<u>3,489</u>	<u>267</u>	<u>22,229</u>	Subtotal - Equipment	<u>-</u>	<u>4,745</u>	<u>4,745</u>	<u>-</u>	<u>-</u>
<u>\$ 1,885,161</u>	<u>\$ 1,928,285</u>	<u>\$ 2,019,758</u>	Location Totals	<u>\$ 1,814,877</u>	<u>\$ 1,968,785</u>	<u>\$ 2,076,057</u>	<u>\$ 107,272</u>	<u>5</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

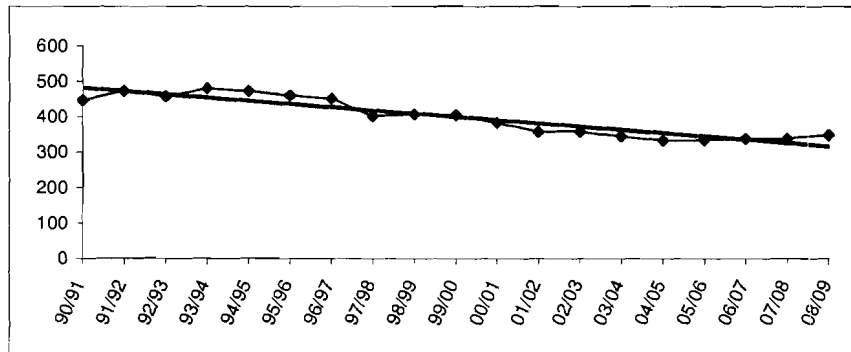
Fund: 100 General Fund - Expenditures
Location: 42 Seward Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
405.00	382.00	358.00	Enrollment in ADM (K-6)	337.00	358.00	344.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.00	17.50	17.00	Teachers	14.00	14.00	14.00
1.00	2.00	2.00	Specialists	2.00	3.00	3.00
3.50	2.00	2.50	Special Ed Teachers	2.50	3.50	3.50
0.88	2.01	3.83	Special Ed Aides	3.83	3.77	3.77
1.00	1.00	0.85	Nurse	0.85	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.50	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	3.00
<u>29.38</u>	<u>29.51</u>	<u>31.18</u>	Totals	<u>27.68</u>	<u>30.15</u>	<u>30.15</u>

Seward Elementary School, located in Seward, Alaska, was constructed in 1990. The facility was originally built to house 500 students and currently has an enrollment of 358 students in grades Pre-Kindergarten-6. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

Seward Elementary Enrollment History and Projections

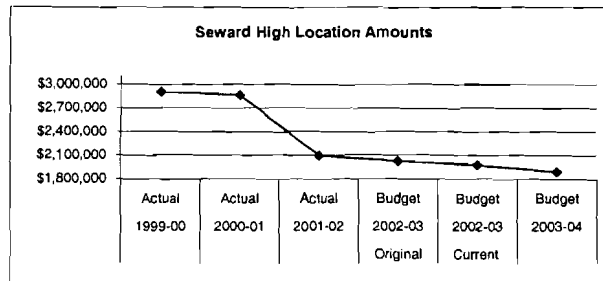


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 153,131	\$ 152,081	\$ 81,949	3130 Principal/Assistant Principal	\$ 81,949	\$ 85,970	\$ 86,247	\$ 277	-
1,186,969	1,115,402	775,819	3150 Teachers	803,649	736,561	699,599	(36,962)	(5)
67,420	69,226	54,900	3161 Extra-Duty Compensation Certified	58,960	58,960	54,138	(4,822)	(8)
2,060	1,970	1,030	3162 Emolument	1,030	1,030	1,030	-	-
9,495	15,714	6,151	3171 Substitute Certified w/Certificate	6,225	8,355	5,325	(3,030)	(36)
75	100	50	3172 Temporary Certified w/Certificate	-	-	-	-	-
6,742	9,445	-	3173 Long Term Substitute Certified	-	-	-	-	-
119,930	130,271	123,083	3180 Specialists - Certified	121,614	123,210	138,780	15,570	13
-	-	5,405	3220 Specialist - Nurse	6,428	12,784	13,467	683	5
61,012	67,408	16,832	3230 Tutors/Aides	17,384	18,734	19,726	992	5
86,532	89,409	120,762	3240 Support Staff	102,271	98,525	101,775	3,250	3
122,996	124,256	115,069	3250 Maintenance/Custodians	87,184	87,330	83,013	(4,317)	(5)
12,197	11,874	9,541	3272 Activity Bus Driver	-	-	-	-	-
10,173	6,072	3,707	3291 Substitute - Support	4,654	4,769	4,481	(288)	(6)
23,925	19,161	19,434	3292 Extra-Duty Compensation Support	33,665	33,665	22,321	(11,344)	(34)
5,290	4,394	-	3294 Temporary Salaries - Support	-	-	-	-	-
63	134	-	3295 Overtime - Support	1,500	1,500	1,500	-	-
16,759	15,966	7,682	3296 Substitute Certified w/o Certificate	6,225	5,925	5,325	(600)	(10)
480,190	485,114	359,889	3500 Employee Benefits	348,461	352,244	352,496	252	0
2,364,959	2,317,997	1,701,303	Subtotal - Personnel Services	1,681,199	1,629,562	1,589,223	(40,339)	(2)
800	-	500	4100 Professional - Technical Service	-	-	-	-	-
2,167	3,219	1,244	4200 Travel	1,576	1,526	1,526	-	-
11,025	16,964	20,301	4250 Extra Curricular Travel	23,394	18,414	-	(18,414)	(100)
34,691	34,694	16,734	4310 Water And Sewage	16,734	16,734	17,069	335	2
9,093	11,068	3,998	4320 Garbage	3,998	3,998	4,078	80	2
4,610	4,364	2,019	4331 Postage	2,100	2,100	2,100	-	-
25,662	31,738	37,405	4332 Telephone	30,000	30,000	30,000	-	-
187,949	198,404	117,726	4360 Electricity	117,726	117,726	120,081	2,355	2
145,726	148,834	71,514	4380 Fuel for Heating	83,140	83,140	84,803	1,663	2
31	315	195	4402 Purchased Services	1,575	1,575	1,575	-	-
12,485	10,512	6,722	4408 Purchased Service - Copier	8,874	6,264	6,199	(65)	(1)
1,130	2,445	2,718	4409 Purchased Service - Riso	-	2,400	2,400	-	-
90	-	-	4410 Rental	525	525	525	-	-
2,509	199	1,618	4430 Repair & Maintenance Agreement	3,140	2,890	2,890	-	-
83,532	65,353	83,663	4501 Supplies	46,848	48,072	17,652	(30,420)	(63)
5,900	5,050	3,900	4502 Discretionary Material	4,150	3,950	3,550	(400)	(10)
3,147	4,289	3,093	4901 Other Expenses	1,803	1,803	1,803	-	-
1,250	1,250	625	4903 Professional Dues	600	650	650	-	-
531,797	538,698	373,975	Subtotal - Other	346,183	341,767	296,901	(44,866)	(13)
8,645	3,740	13,711	5101 Equipment	-	3,689	5,087	1,398	38
5,355	179	3,332	5102 Equipment-Technology	-	1,398	-	(1,398)	(100)
14,200	3,919	17,043	Subtotal - Equipment	-	5,087	5,087	-	-
\$ 2,910,956	\$ 2,860,614	\$ 2,092,321	Location Totals	\$ 2,027,382	\$ 1,976,416	\$ 1,891,211	\$ (85,205)	(4)



**Kenai Peninsula Borough School District
2003-2004 Budget**

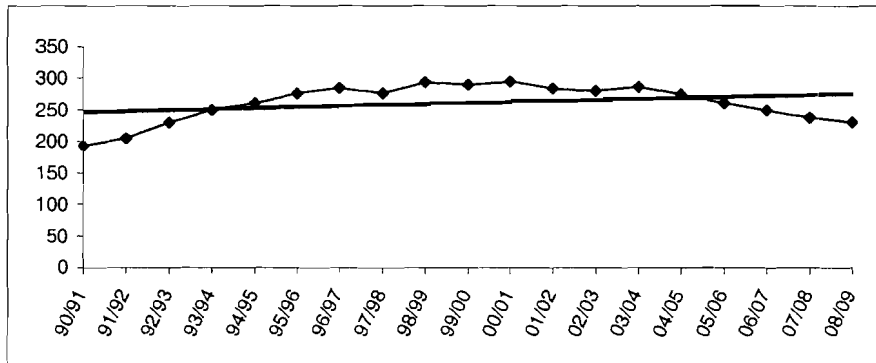
Fund: 100 General Fund - Expenditures
Location: 08 Seward High School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
413.00	427.00	284.00	Enrollment in ADM (7-12)	290.00	280.00	287.00
<u>Staff in FTE</u>						
2.00	1.91	1.00	Administrator	1.00	1.00	1.00
23.00	20.00	14.25	Teachers	14.83	13.90	10.75
2.00	2.75	2.42	Specialists	2.42	2.35	2.50
4.50	4.25	2.50	Special Ed Teachers	2.50	2.50	3.50
1.76	1.76	1.13	Special Ed Aides	0.88	0.88	0.88
1.32	1.32	-	Aides	-	-	-
0.40	0.23	0.20	Nurse	0.20	0.40	0.40
3.50	3.50	4.50	Support	3.50	3.50	3.50
6.00	6.00	5.00	Custodians	3.50	3.50	3.00
<u>44.48</u>	<u>41.72</u>	<u>31.00</u>	Totals	<u>28.83</u>	<u>28.03</u>	<u>25.53</u>

Seward High School, located in Seward, Alaska, was constructed in 1977 with the most recent renovations being completed in 1982. The facility was originally built for approximately 350 students, and has a current enrollment of 280 students in grades 9-12. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

Seward High Enrollment and History Projections

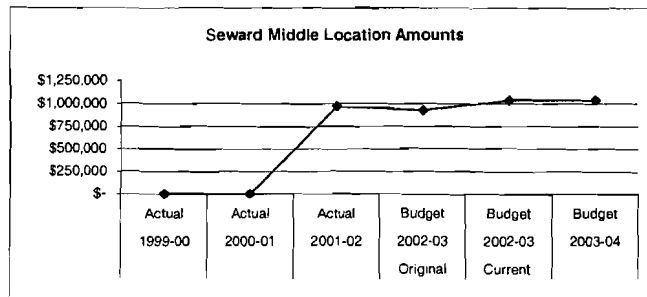


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	\$ 67,399	3130 Principal/Assistant Principal	\$ 67,399	\$ 72,348	\$ 74,465	\$ 2,117	3
-	-	364,716	3150 Teachers	330,827	376,311	381,262	4,951	1
-	-	7,045	3161 Extra-Duty Comp Certified	-	-	7,934	7,934	-
-	-	1,030	3162 Emolument	1,030	1,030	1,030	-	-
-	-	2,250	3171 Substitute Certified w/Certificate	2,550	3,075	2,925	(150)	(5)
-	-	3,920	3173 Long Term Substitute Certified	-	-	-	-	-
-	-	32,688	3180 Specialists - Certified	38,444	48,676	53,112	4,436	9
-	-	5,405	3220 Specialist - Nurse	6,428	-	-	-	-
-	-	28,555	3230 Tutors/Aides	29,548	30,165	31,043	878	3
-	-	8,809	3240 Support Staff	29,240	42,068	43,718	1,650	4
-	-	18,980	3250 Maintenance/Custodians	46,673	56,917	39,455	(17,462)	(31)
-	-	1,531	3291 Substitute - Support	3,179	3,064	2,488	(576)	(19)
-	-	5,197	3292 Extra-Duty Comp - Support	-	-	2,836	2,836	-
-	-	8,709	3296 Substitute Certified w/o Certificate	2,550	3,075	2,925	(150)	(5)
-	-	143,158	3500 Employee Benefits	156,462	187,722	190,332	2,610	1
-	-	699,392	Subtotal - Personnel Services	714,330	824,451	833,525	9,074	1
-	-	730	4200 Travel	675	675	675	-	-
-	-	-	4250 Extra Curricular Travel	-	2,438	-	(2,438)	(100)
-	-	14,268	4310 Water And Sewage	14,268	14,268	14,553	285	2
-	-	3,269	4320 Garbage	3,269	3,269	3,334	65	2
-	-	2,019	4331 Postage	900	900	900	-	-
-	-	37,382	4332 Telephone	30,000	30,000	30,000	-	-
-	-	98,975	4360 Electricity	98,975	98,975	100,955	1,980	2
-	-	71,514	4380 Fuel for Heating	35,631	35,631	36,344	713	2
-	-	106	4402 Purchased Services	675	675	675	-	-
-	-	1,413	4408 Purchased Service - Copier	3,794	2,678	2,657	(21)	(1)
-	-	-	4410 Rental	225	225	225	-	-
-	-	924	4430 Repair & Maintenance Agreement	1,482	1,482	1,482	-	-
-	-	15,930	4501 Supplies	16,891	17,691	6,755	(10,936)	(62)
-	-	1,750	4502 Discretionary Material	1,700	2,050	1,950	(100)	(5)
-	-	691	4901 Other Expenses	1,985	1,985	1,985	-	-
-	-	625	4903 Professional Dues	600	600	600	-	-
-	-	249,596	Subtotal - Other	211,070	213,542	203,090	(10,452)	(5)
-	-	17,575	5101 Equipment	-	-	-	-	-
-	-	5,411	5102 Equipment-Technology	-	-	-	-	-
-	-	22,986	Subtotal - Equipment	-	-	-	-	-
\$ -	\$ -	\$ 971,974	Location Totals	\$ 925,400	\$ 1,037,993	\$ 1,036,615	\$ (1,378)	(0)



**Kenai Peninsula Borough School District
2003-2004 Budget**

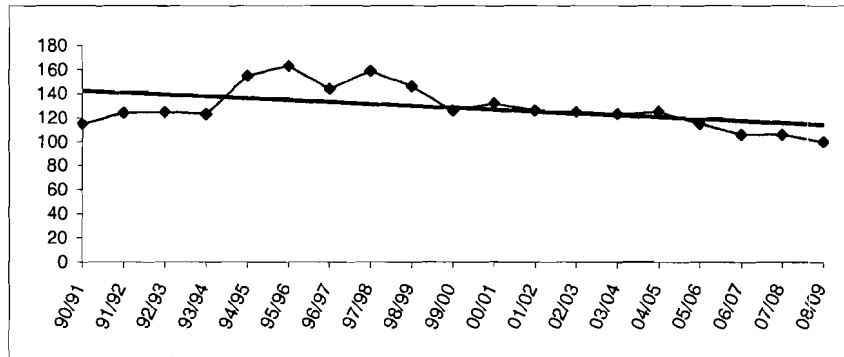
Fund: 100 General Fund - Expenditures
Location: 14 Seward Middle School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
-	-	126.00	Enrollment in ADM (7-12)	124.00	125.00	123.00
<u>Staff in FTE</u>						
-	-	1.00	Administrator	1.00	1.00	1.00
-	-	6.75	Teachers	5.92	6.75	6.25
-	-	0.83	Specialists	0.83	1.00	1.00
-	-	0.75	Special Ed Teachers	0.75	1.50	1.50
-	-	1.32	Special Ed Aides	1.32	1.32	1.32
-	-	0.20	Nurse	0.20	-	-
-	-	0.50	Support	1.50	1.50	1.50
-	-	1.00	Custodians	2.50	2.50	1.50
-	-	12.35	Totals	14.02	15.57	14.07

Seward Middle School is a wood frame building originally constructed in 1968 as Seward Elementary School. In October of 2002, the voters of the Kenai Peninsula approved a bond issue for its replacement. In November of 2002, voters state-wide approved General Obligation Bonds to complete the task. Planning and design of a new building will commence in 2003, and construction will begin as soon as possible thereafter.

Seward Middle Enrollment and History Projections

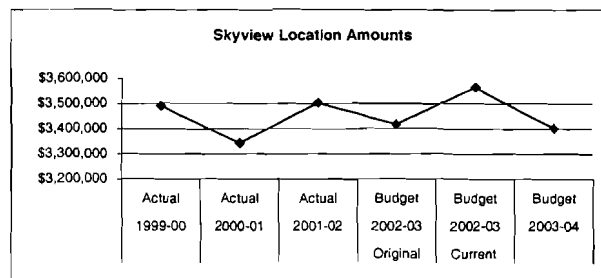


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 142,287	\$ 140,162	\$ 143,388	3130 Principal/Assistant Principal	\$ 143,388	\$ 151,041	\$ 153,203	\$ 2,162	1
1,563,994	1,576,460	1,568,356	3150 Teachers	1,588,617	1,646,486	1,565,415	(81,071)	(5)
71,198	60,307	59,076	3161 Extra-Duty Compensation Certified	78,228	78,228	81,083	2,855	4
2,235	2,060	2,060	3162 Emolument	2,060	2,060	2,060	-	-
15,000	23,805	20,174	3171 Substitute Certified w/Certificate	11,934	14,745	10,800	(3,945)	(27)
-	-	156	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	18,986	3173 Long Term Substitute Certified	-	-	-	-	-
174,199	186,949	190,152	3180 Specialists - Certified	190,151	191,512	200,678	9,166	5
37,951	38,329	15,741	3220 Specialist - Nurse	15,626	23,993	24,469	476	2
39,327	41,956	28,393	3230 Tutors/Aides	27,761	30,713	32,161	1,448	5
110,211	99,835	137,435	3240 Support Staff	138,191	142,792	148,956	6,164	4
151,468	149,658	152,128	3250 Maintenance/Custodians	157,659	162,793	146,717	(16,076)	(10)
7,872	5,569	5,782	3272 Activity Bus Driver	-	-	-	-	-
14,260	13,809	8,171	3291 Substitute - Support	7,577	7,765	7,189	(576)	(7)
21,067	34,371	34,621	3292 Extra-Duty Compensation Support	16,474	16,474	14,247	(2,227)	(14)
-	-	5,144	3293 Long Term Sub - Support	-	-	-	-	-
3,146	468	2,265	3294 Temporary Salaries - Support	-	-	-	-	-
224	1,161	1,257	3295 Overtime - Support	1,500	1,500	1,500	-	-
16,039	9,091	18,138	3296 Substitute Certified w/o Certificate	11,934	12,045	10,800	(1,245)	(10)
614,734	611,202	621,412	3500 Employee Benefits	630,519	680,526	677,343	(3,183)	(0)
<u>2,985,212</u>	<u>2,995,192</u>	<u>3,032,835</u>	Subtotal - Personnel Services	<u>3,021,619</u>	<u>3,162,673</u>	<u>3,076,621</u>	<u>(86,052)</u>	<u>(3)</u>
1,000	-	-	4100 Professional - Technical Service	750	750	750	-	-
3,339	2,972	2,557	4200 Travel	2,625	2,625	2,625	-	-
18,711	20,046	17,710	4250 Extra Curricular Travel	26,206	27,522	-	(27,522)	(100)
1,391	310	230	4310 Water And Sewage	230	230	235	5	2
6,357	6,952	8,657	4320 Garbage	8,657	8,657	8,830	173	2
8,185	3,149	3,108	4331 Postage	3,000	3,000	3,000	-	-
25,606	10,248	10,017	4332 Telephone	9,575	9,575	9,575	-	-
157,444	158,553	186,979	4360 Electricity	186,979	186,979	190,719	3,740	2
28,941	28,289	36,873	4380 Fuel for Heating	24,437	24,437	24,926	489	2
1,757	854	3,037	4402 Purchased Services	2,962	2,962	2,962	-	-
13,785	10,407	12,045	4408 Purchased Service - Copier	19,278	13,608	13,198	(410)	(3)
1,610	2,566	5,092	4409 Purchased Service - Riso	-	2,400	2,400	-	-
5,180	5,180	5,000	4410 Rental	5,435	5,435	5,435	-	-
11,018	2,577	4,174	4430 Repair & Maintenance Agreement	3,671	3,671	3,671	-	-
104,711	71,752	122,874	4501 Supplies	87,793	72,291	33,730	(38,561)	(53)
7,960	7,192	7,051	4502 Discretionary Material	7,956	8,030	7,200	(830)	(10)
9,875	5,228	3,575	4901 Other Expenses	4,706	4,706	4,706	-	-
1,289	1,250	1,299	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>408,159</u>	<u>337,525</u>	<u>430,278</u>	Subtotal - Other	<u>395,510</u>	<u>378,128</u>	<u>315,212</u>	<u>(62,916)</u>	<u>(17)</u>
6,648	1,043	34,690	5101 Equipment	-	9,999	8,765	(9,999)	(100)
90,789	8,755	5,403	5102 Equipment-Technology	-	14,568	-	(14,568)	59
<u>97,437</u>	<u>9,798</u>	<u>40,093</u>	Subtotal - Equipment	<u>-</u>	<u>24,567</u>	<u>8,765</u>	<u>(24,567)</u>	<u>(100)</u>
<u>\$ 3,490,808</u>	<u>\$ 3,342,515</u>	<u>\$ 3,503,206</u>	Location Totals	<u>\$ 3,417,129</u>	<u>\$ 3,565,368</u>	<u>\$ 3,400,598</u>	<u>\$ (173,535)</u>	<u>(5)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

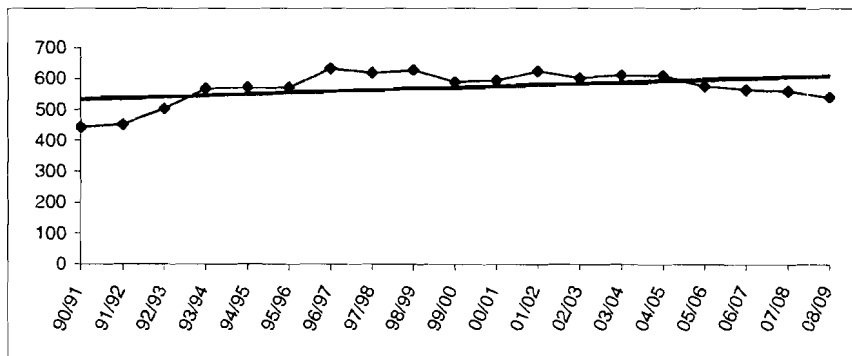
Fund: 100 General Fund - Expenditures
Location: 05 Skyview High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
588.00	594.00	624.00	Enrollment in ADM (9-12)	630.00	602.00	611.00
Staff in FTE						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
29.58	28.75	29.25	Teachers	29.50	29.65	25.50
3.00	3.00	3.50	Specialists	3.50	3.50	3.50
5.50	5.00	4.78	Special Ed Teachers	4.78	5.00	5.00
0.88	0.88	1.26	Special Ed Aides	1.26	1.38	1.38
0.88	1.28	-	Aides	-	-	-
1.00	1.00	0.40	Nurse	0.40	0.60	0.60
4.50	4.00	5.50	Support	5.50	5.50	5.50
6.00	6.00	6.00	Custodians	6.00	6.00	5.00
<u>53.34</u>	<u>51.91</u>	<u>52.69</u>	Totals	<u>52.94</u>	<u>53.63</u>	<u>48.48</u>

Skyview High School, located in Soldotna, Alaska, was constructed in 1988. The facility was originally built to house 600 students and currently houses 602 students in grades 9-12. 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. Skyview High School is located three miles south of Soldotna on the Sterling Highway and is the largest school in the Kenai Peninsula Borough School District. 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.

Skyview High Enrollment History and Projections

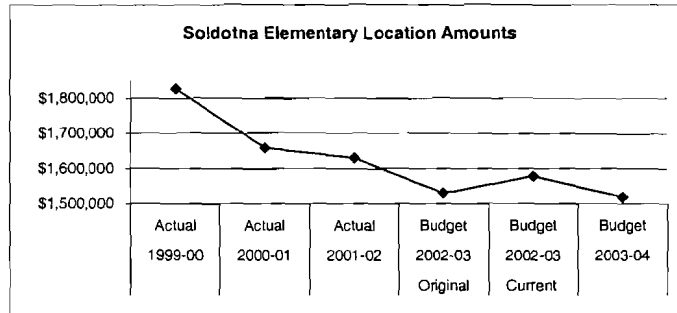


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 74,524	\$ 74,663	\$ 75,463	3130 Principal/Assistant Principal	\$ 75,463	\$ 78,348	\$ 80,578	\$ 2,230	3
912,061	824,470	795,263	3150 Teachers	765,017	771,317	737,351	(33,966)	(4)
1,472	204	1,676	3161 Extra-Duty Compensation Certified	1,840	1,840	1,840	-	-
450	-	-	3162 Emolument	-	-	-	-	-
19,747	18,376	13,129	3171 Substitute Certified w/Certificate	5,550	7,930	4,950	(2,980)	(38)
(499)	-	100	3172 Temporary Certified w/Certificate	-	-	-	-	-
11,755	21,064	5,056	3173 Long Term Substitute Certified	-	-	-	-	-
87,220	61,757	57,438	3180 Specialists - Certified	56,740	70,437	64,675	(5,762)	(8)
31,935	33,150	32,179	3220 Specialist - Nurse	33,032	26,527	28,000	1,473	6
102,224	62,826	63,727	3230 Tutors/Aides	63,954	65,370	66,322	952	1
35,758	25,907	26,780	3240 Support Staff	26,780	28,906	30,439	1,533	5
67,374	68,786	70,828	3250 Maintenance/Custodians	70,047	72,078	68,618	(3,460)	(5)
8,971	6,173	6,502	3291 Substitute - Support	4,188	4,232	3,969	(263)	(6)
368	-	-	3292 Extra-Duty Compensation Support	-	-	-	-	-
1,252	93	483	3294 Temporary Salaries - Support	-	-	-	-	-
724	(715)	36	3295 Overtime - Support	-	-	-	-	-
5,397	9,844	10,143	3296 Substitute Certified w/o Certificate	5,550	5,550	4,950	(600)	(11)
357,456	316,419	317,053	3500 Employee Benefits	300,434	319,040	318,509	(531)	(0)
1,718,189	1,523,017	1,475,856	Subtotal - Personnel Services	1,408,595	1,451,575	1,410,201	(41,374)	(3)
-	240	180	4200 Travel	75	496	496	-	-
2,258	2,056	2,119	4310 Water And Sewage	2,119	2,119	2,161	42	2
2,700	2,260	2,490	4320 Garbage	2,490	2,490	2,540	50	2
699	388	546	4331 Postage	563	563	563	-	-
5,682	6,349	5,233	4332 Telephone	5,207	5,207	5,207	-	-
26,448	44,254	48,984	4360 Electricity	48,984	48,984	49,964	980	2
15,608	15,827	17,951	4380 Fuel for Heating	16,101	16,101	16,423	322	2
94	450	507	4402 Purchased Services	375	375	375	-	-
10,175	8,442	7,674	4408 Purchased Service - Copier	9,639	6,804	6,178	(626)	(9)
1,104	2,445	3,023	4409 Purchased Service - Riso	-	2,400	2,400	-	-
226	155	165	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
35,003	48,027	30,526	4501 Supplies	30,076	30,182	10,936	(19,246)	(64)
4,856	3,396	3,946	4502 Discretionary Material	3,700	3,700	3,300	(400)	(11)
765	467	61	4901 Other Expenses	521	521	521	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
106,258	135,396	124,045	Subtotal - Other	121,615	121,707	102,829	(18,878)	(16)
1,562	115	29,712	5101 Equipment	-	5,262	5,262	-	-
459	-	389	5102 Equipment-Technology	-	-	-	-	-
2,021	115	30,101	Subtotal - Equipment	-	5,262	5,262	-	-
\$ 1,826,468	\$ 1,658,528	\$ 1,630,002	Location Totals	\$ 1,530,210	\$ 1,578,544	\$ 1,518,292	\$ (60,252)	(4)



**Kenai Peninsula Borough School District
2003-2004 Budget**

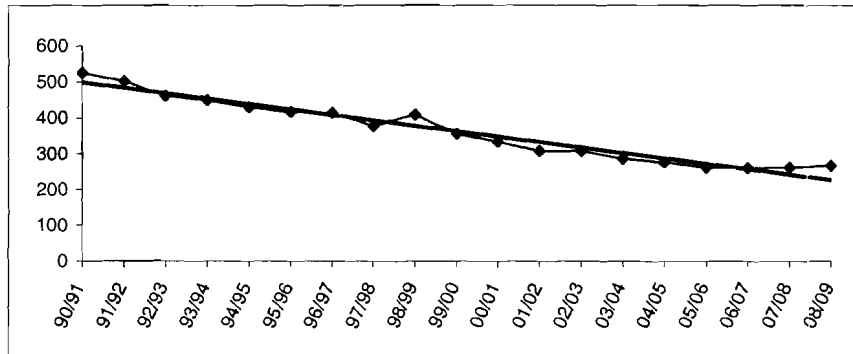
Fund: 100 General Fund - Expenditures
Location: 43 Soldotna Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
356.00	333.00	307.00	Enrollment in ADM (PS-6)	315.00	307.00	286.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.50	14.00	14.00	Teachers	13.00	12.70	11.00
0.50	1.50	1.50	Specialists	1.50	1.80	1.50
4.78	3.28	3.00	Special Ed Teachers	3.00	3.00	3.00
4.65	2.64	2.64	Special Ed Aides	2.64	2.64	2.64
0.88	0.88	0.88	Nurse	0.88	0.75	0.75
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.75	2.75	2.75	Custodians	2.75	2.75	2.50
<u>32.56</u>	<u>27.05</u>	<u>26.77</u>	Totals	<u>25.77</u>	<u>25.64</u>	<u>23.39</u>

Soldotna Elementary School, located in downtown Soldotna, Alaska, was originally constructed in 1960 and has had six additions, with the most recent being completed in 1987. The facility was originally built to house 500 students and currently houses 307 students, including K-6 and special needs preschoolers. Soldotna Elementary School has a long history of outstanding academic achievement supported by a special focus on music. Special help for students includes an "After the Bell" remedial after school program, parent volunteers, Foster Grandparents, and many dedicated educators. 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. Because of this proximity to water, educators facilitate many "hands on" related environmental experiences for student learning.

Soldotna Elementary Enrollment and History Projections

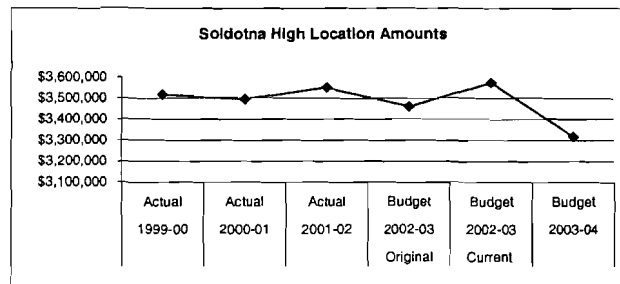


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 155,938	\$ 147,728	\$ 150,480	3130 Principal/Assistant Principal	\$ 150,480	\$ 153,038	\$ 151,568	\$ (1,470)	(1)
1,487,653	1,563,291	1,509,862	3150 Teachers	1,490,333	1,513,679	1,382,408	(131,271)	(9)
67,038	64,049	60,970	3161 Extra-Duty Compensation Certified	71,282	71,282	75,107	3,825	5
2,560	2,560	2,560	3162 Emolument	2,060	2,560	2,060	(500)	(20)
19,128	12,301	11,513	3171 Substitute Certified w/Certificate	10,800	13,540	9,330	(4,210)	(31)
488	50	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
16,181	7,407	9,979	3173 Long Term Substitute Certified	-	-	-	-	-
144,238	157,087	165,357	3180 Specialists - Certified	194,095	193,440	206,882	13,442	7
31,678	32,083	33,523	3220 Specialist - Nurse	33,398	17,015	17,345	330	2
113,121	111,213	86,935	3230 Tutors/Aides	93,921	135,264	141,600	6,336	5
94,943	97,346	135,015	3240 Support Staff	136,878	140,175	132,345	(7,830)	(6)
180,435	182,191	190,033	3250 Maintenance/Custodians	190,079	192,159	166,260	(25,899)	(13)
11,949	8,107	8,510	3272 Activity Bus Driver	-	2,452	-	(2,452)	-
14,808	18,980	19,998	3291 Substitute - Support	9,953	10,811	9,561	(1,250)	(12)
25,571	30,052	34,630	3292 Extra-Duty Compensation Support	21,308	21,308	20,223	(1,085)	(5)
-	3,636	-	3293 Long Term Substitute Support	-	-	-	-	-
2,650	1,476	84	3294 Temporary Salaries - Support	-	-	-	-	-
121	1,535	633	3295 Overtime - Support	1,500	1,500	1,500	-	-
14,869	21,164	21,780	3296 Substitute Certified w/o Certificate	10,800	10,830	9,330	(1,500)	(14)
602,793	644,605	636,024	3500 Employee Benefits	636,230	686,393	662,275	(24,118)	(4)
<u>2,986,222</u>	<u>3,106,861</u>	<u>3,077,886</u>	Subtotal - Personnel services	<u>3,053,117</u>	<u>3,165,446</u>	<u>2,987,794</u>	<u>(177,652)</u>	<u>(6)</u>
-	-	230	4100 Professional Technical Service	375	375	375	-	-
4,075	3,665	4,190	4200 Travel	4,393	4,393	4,393	-	-
14,598	16,792	14,689	4250 Extra Curricular Travel	26,206	24,881	-	(24,881)	(100)
11,227	8,072	6,633	4310 Water And Sewage	6,633	6,633	6,766	133	2
8,914	9,612	10,317	4320 Garbage	10,317	10,317	10,523	206	2
5,775	4,446	4,163	4331 Postage	3,911	3,911	-	-	-
15,510	10,951	10,051	4332 Telephone	9,615	9,615	9,615	-	-
160,914	161,476	172,156	4360 Electricity	172,156	172,156	175,599	3,443	2
39,645	40,436	46,053	4380 Fuel for Heating	43,121	43,121	43,983	862	2
2,503	1,532	1,924	4402 Purchased Services	2,306	2,333	2,333	-	-
16,151	14,972	12,473	4408 Purchased Service - Copier	16,646	11,750	10,865	(885)	(8)
1,128	2,445	2,370	4409 Purchased Service - Riso	-	2,400	2,400	-	-
5,194	6,149	5,895	4410 Rental	6,257	6,467	6,467	-	-
4,121	1,856	874	4430 Repair & Maintenance Agreement	4,221	4,221	4,221	-	-
106,127	86,776	130,970	4501 Supplies	88,089	79,717	32,682	(47,035)	(59)
6,870	6,543	6,409	4502 Discretionary Material	7,200	7,220	6,220	(1,000)	(14)
4,303	3,876	3,153	4901 Other Expenses	4,050	4,075	4,075	-	-
1,250	1,250	1,250	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>408,305</u>	<u>380,849</u>	<u>433,800</u>	Subtotal - Other	<u>406,746</u>	<u>394,835</u>	<u>325,678</u>	<u>(69,157)</u>	<u>(18)</u>
7,682	2,552	31,591	5101 Equipment	-	7,915	4,361	(3,554)	(45)
115,460	5,383	7,695	5102 Equipment-Technology	-	6,493	-	(6,493)	(100)
<u>123,142</u>	<u>7,935</u>	<u>39,286</u>	Subtotal - Equipment	<u>-</u>	<u>14,408</u>	<u>4,361</u>	<u>(10,047)</u>	<u>(70)</u>
<u>\$ 3,517,669</u>	<u>\$ 3,495,645</u>	<u>\$ 3,550,972</u>	Location Totals	<u>\$ 3,459,863</u>	<u>\$ 3,574,689</u>	<u>\$ 3,317,833</u>	<u>\$ (256,856)</u>	<u>(7)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

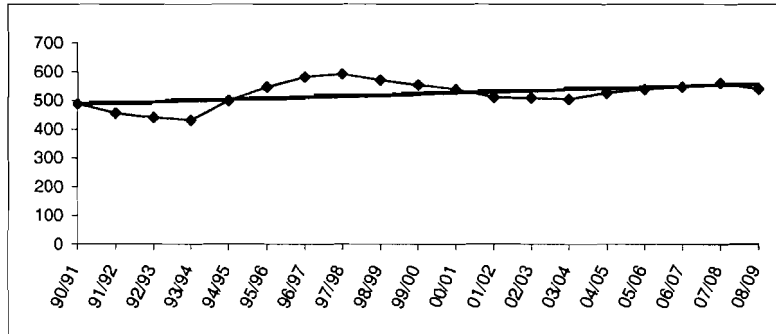
Fund: 100 General Fund - Expenditures
Location: 09 Soldotna High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
554.00	538.00	511.00	Enrollment in ADM (9-12)	544.00	509.00	503.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
27.25	27.75	26.75	Teachers	25.50	26.10	21.00
3.00	3.00	3.50	Specialists	3.50	3.40	3.50
5.00	5.00	5.00	Special Ed Teachers	5.00	4.60	4.60
4.40	4.65	4.40	Special Ed Aides	4.40	6.16	6.16
1.88	0.88	-	Aides	-	-	-
0.88	0.88	0.88	Nurse	0.88	0.44	0.44
4.00	4.00	5.00	Support	5.00	5.00	4.50
7.00	7.00	7.00	Custodians	7.00	7.00	5.50
<u>55.41</u>	<u>55.16</u>	<u>54.53</u>	Totals	<u>53.28</u>	<u>54.70</u>	<u>47.70</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 509 students, 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, in part for innovative use of the Homework Hotline and Micrograde on its home web pages. 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, including a double state win by our swimming team. Soldotna High School is a proud member of the Kenai Peninsula Borough School District.

Soldotna High Enrollment and History Projections

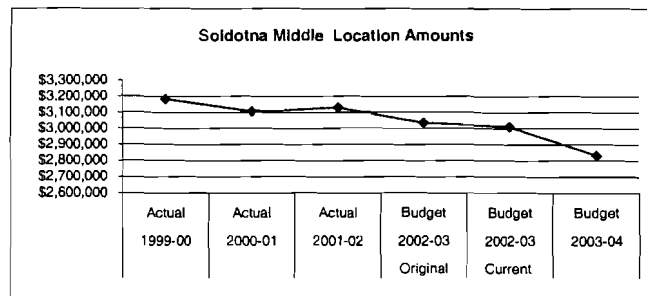


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 141,564	\$ 137,352	\$ 139,461	3130 Principal/Assistant Principal	\$ 139,461	\$ 145,547	\$ 149,719	\$ 4,172	3
1,611,524	1,503,004	1,508,152	3150 Teachers	1,495,501	1,471,260	1,369,613	(101,647)	(7)
25,212	25,393	25,909	3161 Extra-Duty Compensation Certified	23,933	23,933	26,129	2,196	9
615	-	-	3162 Emolument	-	-	-	-	-
18,736	19,427	22,374	3171 Substitute Certified w/Certificate	10,800	14,568	9,450	(5,118)	(35)
-	-	1,600	3172 Temp Certified w/Certificate	-	-	-	-	-
10,545	12,287	4,933	3173 Long Term Substitute Certified	-	-	-	-	-
184,765	189,368	196,590	3180 Specialists - Certified	196,590	202,725	212,871	10,146	5
32,425	32,718	37,235	3220 Specialist - Nurse	36,261	33,704	34,366	662	2
72,589	103,794	92,681	3230 Tutors/Aides	101,183	64,218	65,475	1,257	2
72,770	71,225	58,443	3240 Support Staff	58,379	62,626	65,988	3,362	5
132,056	132,937	131,668	3250 Maintenance/Custodians	136,890	138,242	110,791	(27,451)	(20)
-	108	-	3272 Activity Bus Driver	-	-	-	-	-
12,542	12,197	16,719	3291 Substitute - Support	7,689	6,636	5,772	(864)	(13)
3,023	2,842	3,094	3292 Extra-Duty Compensation Support	2,106	2,106	1,237	(869)	(41)
1,917	978	936	3294 Temporary Salaries - Support	-	-	-	-	-
122	501	145	3295 Overtime - Support	-	-	-	-	-
16,589	12,902	11,775	3296 Substitute Certified w/o Certificate	10,800	10,800	9,450	(1,350)	(13)
596,017	607,660	587,242	3500 Employee Benefits	587,656	601,521	582,098	(19,423)	(3)
<u>2,933,011</u>	<u>2,864,693</u>	<u>2,838,957</u>	Subtotal - Personnel Services	<u>2,807,249</u>	<u>2,777,886</u>	<u>2,642,959</u>	<u>(134,927)</u>	<u>(5)</u>
1,232	1,005	745	4200 Travel	675	675	675	-	-
3,084	4,895	2,163	4250 Extra Curricular Travel	6,130	5,867	-	(5,867)	(100)
2,393	2,237	2,320	4310 Water And Sewage	2,320	2,320	2,366	46	2
5,876	6,079	7,366	4320 Garbage	7,366	7,366	7,513	147	2
2,961	3,572	2,939	4331 Postage	2,400	2,400	2,400	-	-
9,697	8,758	8,241	4332 Telephone	8,179	8,179	8,179	-	-
69,012	76,783	84,847	4360 Electricity	84,847	84,847	86,544	1,697	2
18,332	19,954	23,051	4380 Fuel for Heating	21,315	21,315	21,741	426	2
1,259	1,772	90	4402 Purchased Services	1,772	1,772	1,772	-	-
14,417	14,105	9,327	4408 Purchased Service - Copier	16,371	11,556	10,994	(562)	(5)
1,260	2,445	3,689	4409 Purchased Service - Riso	-	2,400	2,400	-	-
-	-	-	4410 Rental	207	207	207	-	-
5,134	6,391	2,291	4430 Repair & Maintenance Agreement	4,900	4,900	4,900	-	-
66,157	70,627	105,102	4501 Supplies	62,028	62,786	23,445	(39,341)	(63)
7,865	6,900	6,476	4502 Discretionary Material	7,200	7,200	6,300	(900)	(13)
1,003	31	214	4901 Other Expenses	1,144	1,144	1,144	-	-
1,250	1,250	1,250	4903 Professional Dues	1,250	1,250	1,250	-	-
<u>210,932</u>	<u>226,804</u>	<u>260,105</u>	Subtotal - Other	<u>228,104</u>	<u>226,184</u>	<u>181,830</u>	<u>(44,354)</u>	<u>(20)</u>
5,013	5,360	29,144	5101 Equipment	-	6,392	6,392	-	-
35,176	8,550	941	5102 Equipment-Technology	-	242	-	(242)	-
<u>40,189</u>	<u>13,910</u>	<u>30,085</u>	Subtotal - Equipment	<u>-</u>	<u>6,634</u>	<u>6,392</u>	<u>(242)</u>	<u>(4)</u>
<u>\$ 3,184,132</u>	<u>\$ 3,105,407</u>	<u>\$ 3,129,147</u>	Location Totals	<u>\$ 3,035,353</u>	<u>\$ 3,010,704</u>	<u>\$ 2,831,181</u>	<u>\$ (179,523)</u>	<u>(6)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

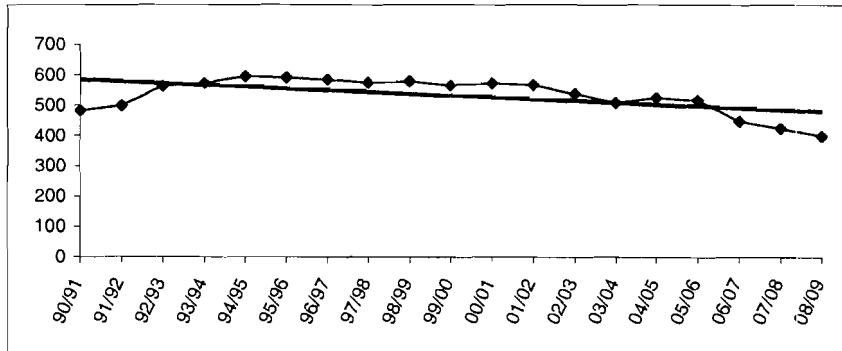
Fund: 100 General Fund - Expenditures
Location: 12 Soldotna Middle School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
566.00	572.00	567.00	Enrollment in ADM (7-8)	535.00	538.00	509.00
<u>Staff in FTE</u>						
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
30.14	26.14	25.14	Teachers	25.14	25.14	20.64
2.86	2.86	3.86	Specialists	3.86	3.86	3.86
6.50	6.00	5.00	Special Ed Teachers	5.00	5.00	5.00
3.52	4.40	4.40	Special Ed Aides	4.40	2.64	2.64
0.88	0.88	0.95	Nurse	0.95	0.88	0.88
3.00	3.00	2.50	Support	2.50	2.50	2.50
5.50	5.50	5.50	Custodians	5.50	5.50	4.00
<u>54.40</u>	<u>50.78</u>	<u>49.35</u>	Totals	<u>49.35</u>	<u>47.52</u>	<u>41.52</u>

Soldotna Middle School, located in Soldotna, Alaska, was originally constructed in 1970 with the most recent renovations being completed in 1984. The facility was originally built to house 550 students and currently houses 538 students in grades 7-8. 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.

Soldotna Middle Enrollment and History Projections

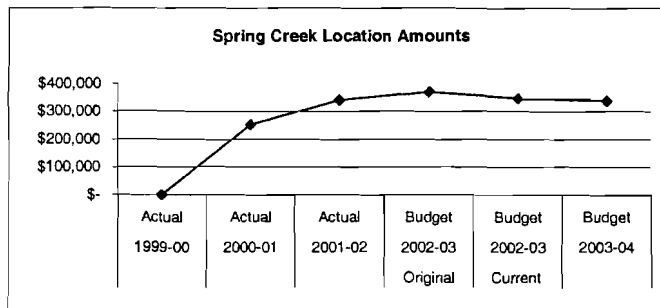


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ 7,820	\$ 4,345	3130 Principal/Assistant Principal	\$ -	\$ -	\$ -	\$ -	-
-	122,560	194,041	3150 Teachers	223,339	203,295	211,966	8,671	4
-	90	-	3162 Emolument	-	-	-	-	-
-	-	-	3171 Substitute Certified W/Certificate	1,275	1,200	1,200	-	-
-	10,736	20,787	3230 Tutors/Aides	29,779	28,759	14,481	(14,278)	(50)
-	10,355	7,640	3240 Support Staff	10,516	9,643	10,161	518	5
-	-	279	3291 Substitute - Support	1,152	1,117	720	(397)	(36)
-	557	1,680	3296 Substitute Certified W/O Certificate	1,275	1,200	1,200	-	-
-	47,960	66,749	3500 Employee Benefits	73,053	72,670	72,114	(556)	(1)
-	200,078	295,521	Subtotal - Personnel Services	340,389	317,884	311,842	(6,042)	(2)
-	8,605	9,960	4100 Professional-Tech Service	10,000	10,000	10,000	-	-
-	-	-	4140 Professional Technical Legal	2,700	2,700	2,700	-	-
-	1,174	993	4200 Travel	7,168	7,168	7,168	-	-
-	59	25	4331 Postage	200	200	200	-	-
-	200	969	4332 Telephone	862	862	862	-	-
-	-	683	4408 Purchased Service - Copier	1,530	1,086	1,086	-	-
-	25,150	19,907	4501 Supplies	6,400	6,400	2,522	(3,878)	(61)
-	460	850	4502 Discretionary Material	850	800	800	-	-
-	223	649	4901 Other Expenses	-	-	-	-	-
-	35,871	34,036	Subtotal - Other	29,710	29,216	25,338	(3,878)	(13)
-	8,550	8,038	5101 Equipment	-	444	444	-	-
-	8,069	2,985	5102 Equipment-Technology	-	-	-	-	-
-	16,619	11,023	Subtotal - Equipment	-	444	444	-	-
\$ -	\$ 252,568	\$ 340,580	Location Totals	\$ 370,099	\$ 347,544	\$ 337,624	\$ (9,920)	(3)



**Kenai Peninsula Borough School District
2003-2004 Budget**

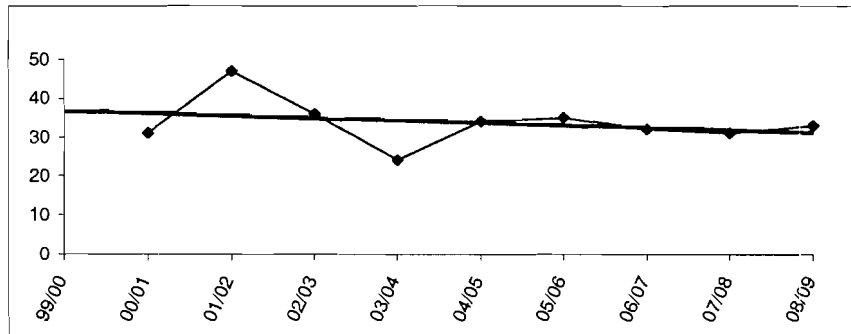
Fund: 100 General Fund - Expenditures
Location: 04 Spring Creek

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
-	31.00	47.00	Enrollment in ADM (K-12)	50.00	36.00	24.00
<u>Staff in FTE</u>						
-	0.09	-	Administrator	-	-	-
-	3.00	4.00	Teachers	4.00	4.00	2.00
-	-	0.25	Special Ed Teachers	0.25	-	2.00
-	1.50	1.50	Aides	1.50	1.44	0.75
-	0.50	0.50	Support	0.50	0.50	0.50
-	5.09	6.25	Totals	6.25	5.94	5.25

Spring Creek School provides educational services for students in grades 9-12 who have been incarcerated within Spring Creek Correctional Center. The school is part of the Youthful Offender Program (YOP), which is a rehabilitation program designed specifically for youthful offenders from across the State of Alaska. The school's curriculum is to provide in depth, individualized instruction to students to assist them in completing their high school graduation requirements. The educational program provides opportunities for vocational and skilled job certification. Students receive mental health and substance abuse services. Academically successful students have the opportunity to work towards post secondary educational goals through a partnership between the Spring Creek Correctional Center Education Department and UAA. The high school educational program, evolving as a part of the YOP program, has become a model education/rehabilitation program for youthful offender programs nationwide because of its partnership with the Kenai Peninsula Borough School District. The program's success is proven by a significantly reduced recidivism rate when compared to similar youthful offender programs nationwide. Evaluated in August, 2002 by N.I.C. personnel, the Spring Creek Youthful Offender Program has attracted nationwide attention for its innovative program operating with significantly limited resources. This program is proving itself to be a significant tool to address the new challenges of "Leave No Child Behind" as a national education priority.

Spring Creek High Enrollment History and Projections

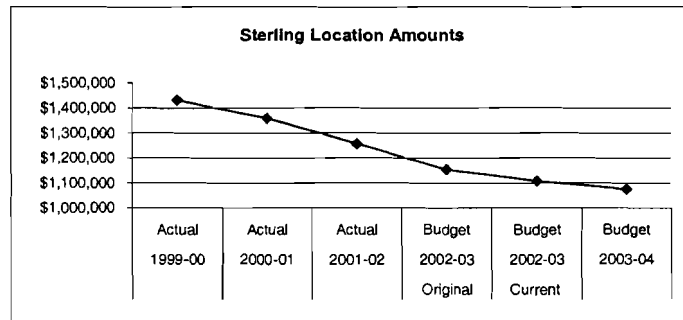


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 75,640	\$ 75,018	\$ 75,463	3130 Principal/Assistant Principal	\$ 75,463	\$ 78,348	\$ 80,578	\$ 2,230	3
647,298	620,671	581,592	3150 Teachers	507,487	566,928	553,352	(13,576)	(2)
52	1,308	736	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
14,721	10,262	11,401	3171 Substitute Certified w/Certificate	3,900	4,650	3,450	(1,200)	(26)
11,237	-	-	3173 Long Term Substitute - Certified	-	-	-	-	-
137,926	118,942	108,852	3180 Specialists - Certified	119,964	-	-	-	-
32,376	31,723	9,598	3220 Specialist - Nurse	11,141	12,113	12,774	661	5
31,234	21,234	21,573	3230 Tutors/Aides	21,459	21,790	22,107	317	1
30,422	30,735	31,658	3240 Support Staff	31,658	32,070	32,614	544	2
61,617	55,939	55,925	3250 Maintenance/Custodians	57,036	58,752	50,573	(8,179)	(14)
3,862	1,857	4,161	3291 Substitute - Support	2,776	2,776	2,488	(288)	(10)
203	51	-	3294 Temporary Salaries - Support	-	-	-	-	-
85	259	241	3295 Overtime - Support	-	-	-	-	-
6,090	8,107	5,523	3296 Substitute Certified w/o Certificate	3,900	3,750	3,450	(300)	(8)
284,487	267,585	238,098	3500 Employee Benefits	217,481	218,613	219,585	972	0
1,337,250	1,243,691	1,144,821	Subtotal - Personnel Services	1,053,737	1,001,262	982,443	(18,819)	(2)
613	666	934	4200 Travel	322	322	322	-	-
408	934	2,537	4310 Water And Sewage	2,537	2,537	2,588	51	-
3,197	3,153	3,192	4320 Garbage	3,192	3,192	3,256	64	-
303	306	275	4331 Postage	225	225	225	-	-
9,247	9,858	10,165	4332 Telephone	9,460	9,460	9,460	-	-
30,778	31,678	36,240	4360 Electricity	33,561	33,561	34,232	671	-
7,010	6,854	7,740	4380 Fuel for Heating	17,965	17,965	18,324	359	-
8,282	6,974	7,261	4408 Purchased Service - Copier	6,977	4,925	4,558	(367)	(7)
1,065	2,445	2,400	4409 Purchased Service - Riso	-	2,400	2,400	-	-
1,002	1,279	718	4430 Repair & Maintenance Agreement	1,125	1,125	1,125	-	-
27,102	46,881	21,012	4501 Supplies	21,452	22,012	7,916	(14,096)	(64)
3,585	2,594	2,260	4502 Discretionary Material	2,600	2,500	2,300	(200)	(8)
810	546	206	4901 Other Expenses	375	375	375	-	-
709	734	640	4903 Professional Dues	640	640	640	-	-
94,111	114,902	95,580	Subtotal - Other	100,431	101,239	87,721	(13,518)	(13)
272	-	15,699	5101 Equipment	-	4,653	4,653	-	-
-	-	250	5102 Equipment-Technology	-	-	-	-	-
272	-	15,949	Subtotal - Equipment	-	4,653	4,653	-	-
\$ 1,431,633	\$ 1,358,593	\$ 1,256,350	Location Totals	\$ 1,154,168	\$ 1,107,154	\$ 1,074,817	\$ (32,337)	(3)



**Kenai Peninsula Borough School District
2003-2004 Budget**

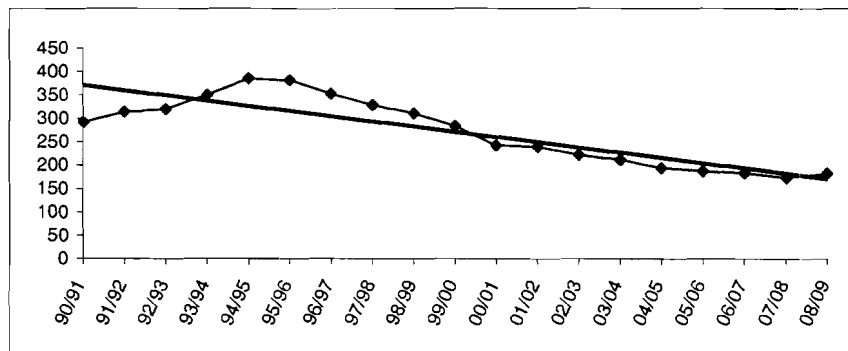
Fund: 100 General Fund - Expenditures
Location: 44 Sterling Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
284.00	242.00	238.00	Enrollment in ADM (K-6)	228.00	222.00	211.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.50	11.50	10.50	Teachers	8.50	10.50	9.50
1.00	2.00	2.00	Specialists	2.00	-	-
3.50	2.00	1.50	Special Ed Teachers	1.50	1.00	1.00
1.32	0.88	0.88	Special Ed Aides	0.88	0.88	0.88
0.94	0.95	0.44	Nurse	0.44	0.44	0.44
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	2.00
<u>23.76</u>	<u>21.83</u>	<u>19.82</u>	Totals	<u>17.82</u>	<u>17.32</u>	<u>15.82</u>

Sterling Elementary School, located in Sterling, Alaska, was originally constructed in 1958, with the most recent renovations being completed in 1983. The facility was originally built to house 325 students K-8, and currently houses 222 students K-6. Sterling Elementary School has a partnership with the new Sterling Head Start Program and focuses its academic program on development of Early Childhood Reading skills. The school climate is characterized by its friendly and welcoming atmosphere, as well as its strong commitment toward advocacy for the less advantaged children of the community. Along with a cohort of community church organizations, Sterling Elementary has been able to provide a free breakfast in the mornings for students in need. Working in conjunction with a very involved PTA, Sterling Elementary has embraced the study of fine arts and is notable for its displays of student work throughout the facility. The students and staff have been recognized for their achievements by various organizations: the Safari Club of Alaska, BP and Peak Oilfield Industry, KPBSD Golden Apple Award, Alaska Dept. of Fish and Game, Alaska PTA, Kenaitze Indian Tribe, St. Jude's Children's Research Hospital, the Fullbright Scholarship Foundation, and the Kennedy Center Alliance for Arts Education Network. Sterling is located on the Sterling Highway at the junction of the Moose and Kenai Rivers, twelve miles east of the City of Soldotna.

Sterling Elementary Enrollment History and Projections

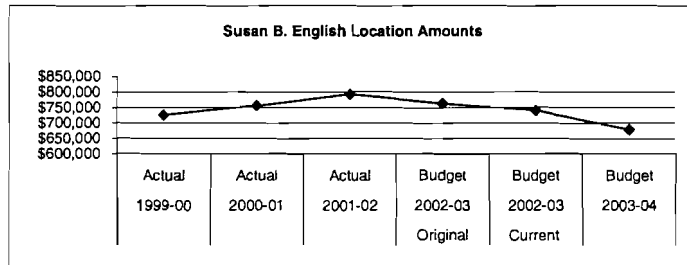


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 68,696	\$ 67,929	\$ 69,251	3130 Principal/Assistant Principal	\$ 69,251	\$ 72,582	\$ 75,425	\$ 2,843	4
224,733	237,932	247,481	3150 Teachers	231,101	224,830	198,954	(25,876)	(12)
4,411	-	8,819	3161 Extra-Duty Compensation Certified	18,548	18,548	18,548	-	-
578	1,651	1,250	3171 Substitute Certified w/Certificate	1,950	2,220	1,650	(570)	(26)
-	9,404	-	3172 Temp Certified w/Certificate	-	-	-	-	-
-	-	9,385	3220 Specialist - Nurse	9,385	4,829	5,074	245	-
7,750	-	-	3230 Tutors/Aides	-	-	-	-	-
31,032	31,345	45,617	3240 Support Staff	60,790	47,765	32,956	(14,809)	(31)
49,189	50,101	46,833	3250 Maintenance/Custodians	50,980	47,643	50,185	2,542	5
1,156	926	2,223	3291 Substitute - Support	2,448	2,091	1,803	(288)	(14)
21,288	25,699	22,502	3292 Extra-Duty Compensation Support	14,581	14,581	14,581	-	-
789	728	680	3294 Temporary Salaries - Support	-	-	-	-	-
-	116	14	3295 Overtime - Support	-	-	-	-	-
9,658	5,901	7,334	3296 Substitute Certified w/o Certificate	1,950	1,950	1,650	(300)	(15)
115,715	120,888	129,110	3500 Employee Benefits	125,560	125,330	118,024	(7,306)	(6)
534,995	552,620	590,499	Subtotal - Personnel Services	586,544	562,369	518,850	(43,519)	(8)
5,441	5,146	8,105	4200 Travel	2,721	2,721	2,721	-	-
9,578	8,092	8,242	4250 Extra Curricular Travel	7,962	9,663	-	(9,663)	(100)
12,612	12,742	12,672	4310 Water And Sewage	12,672	12,672	12,925	253	2
3,400	3,225	1,600	4320 Garbage	1,600	1,600	1,632	32	2
585	738	625	4331 Postage	625	625	625	-	-
4,704	9,667	7,559	4332 Telephone	7,237	7,237	7,237	-	-
46,893	47,186	51,979	4360 Electricity	51,979	51,979	53,019	1,040	2
67,538	82,553	72,572	4380 Fuel for Heating	65,307	65,307	66,613	1,306	2
2,192	1,913	2,169	4401 Freight Costs	2,000	2,000	2,000	-	-
308	-	-	4402 Purchased Services	-	-	-	-	-
1,985	2,154	2,028	4408 Purchased Service - Copier	2,570	1,814	1,663	(151)	(8)
92	2,263	(987)	4410 Rental	87	87	87	-	-
958	872	857	4430 Repair & Maintenance Agreement	687	687	687	-	-
17,281	16,761	18,744	4501 Supplies	17,351	17,351	6,633	(10,718)	(62)
1,400	1,600	1,200	4502 Discretionary Material	1,300	1,300	1,100	(200)	(15)
157	78	86	4580 Gas And Oil	75	75	75	-	-
941	804	727	4901 Other Expenses	1,576	1,576	1,576	-	-
625	625	625	4903 Professional Dues	625	625	625	-	-
176,690	196,419	188,803	Subtotal - Other	176,374	177,319	159,218	(18,101)	(10)
15,184	7,570	13,714	5101 Equipment	-	898	898	-	-
\$ 726,869	\$ 756,609	\$ 793,016	Location Totals	\$ 762,918	\$ 740,586	\$ 678,966	\$ (61,620)	(18)



**Kenai Peninsula Borough School District
2003-2004 Budget**

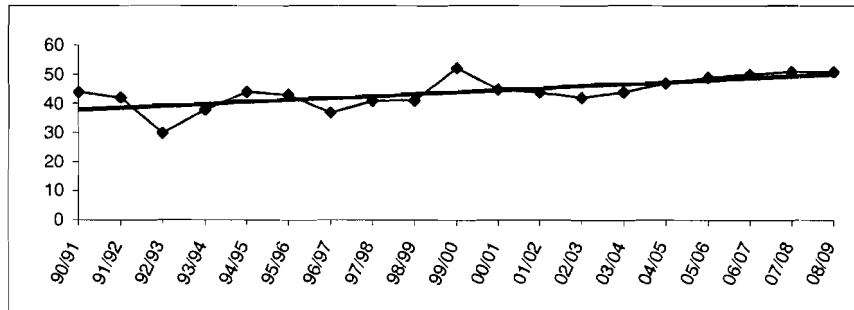
Fund: 100 General Fund - Expenditures
Location: 03 Susan B. English

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
79.00	79.00	86.00	Enrollment in ADM (K-12)	84.00	76.00	77.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.00	5.70	5.50	Teachers	5.00	5.00	4.00
0.50	0.50	0.50	Special Ed Teachers	0.50	1	0.50
-	-	-	Nurse	-	0.13	0
1.00	1.00	1.75	Support	2.25	1.50	1.00
2.00	2.50	2.00	Custodians	2.00	2.00	2.00
<u>10.50</u>	<u>10.70</u>	<u>10.75</u>	Totals	<u>10.75</u>	<u>10.13</u>	<u>8.63</u>

Susan B. English is a K-12 school located in Seldovia, housing 76 students. The community is accessible only by air or water. Susan B's students participate in a comprehensive program which includes academic and vocational offerings, as well as music and athletics. Students consistently perform well 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. The school employs 10 full-time and part-time staff members, as well as many volunteers.

Susan B. English Enrollment History and Projections

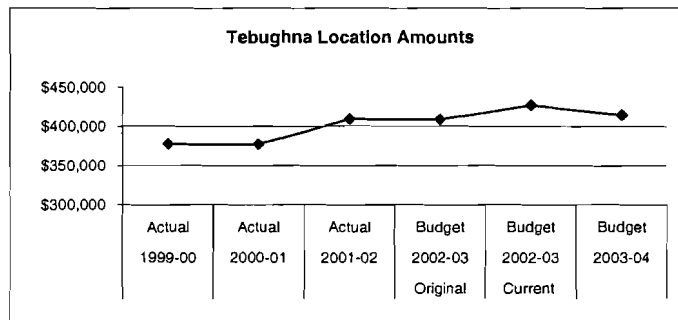


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 159,278	\$ 160,877	\$ 169,471	3150 Teachers	\$ 172,442	\$ 180,629	\$ 170,063	(10,566)	(6)
2,838	2,398	2,542	3161 Extra-Duty Compensation Certified	3,134	3,134	3,134	-	-
100	800	-	3171 Substitute Certified w/Certificate	1,200	1,470	1,050	(420)	(29)
-	-	1,679	3220 Specialist - Nurse	1,877	1,877	1,952	75	4
8,014	4,944	8,056	3230 Tutors/Aides	10,395	16,636	17,535	899	5
11,259	15,672	16,031	3240 Support Staff	15,829	16,035	16,307	272	2
23,386	22,146	24,128	3250 Maintenance/Custodians	25,177	20,722	21,810	1,088	5
1,148	1,139	2,147	3291 Substitute - Support	1,181	1,325	1,325	-	-
296	736	592	3292 Extra-Duty Compensation Support	-	-	-	-	-
241	215	-	3294 Temporary Salaries - Support	-	-	-	-	-
63	108	-	3295 Overtime - Support	-	-	-	-	-
2,092	635	998	3296 Substitute Certified w/o Certificate	1,200	1,200	1,050	(150)	(13)
63,619	64,664	66,420	3500 Employee Benefits	68,117	75,211	75,440	229	-
<u>272,334</u>	<u>274,334</u>	<u>292,064</u>	Subtotal - Personnel Services	<u>300,552</u>	<u>318,239</u>	<u>309,666</u>	<u>(8,573)</u>	<u>(3)</u>
4,728	4,094	5,428	4200 Travel	4,310	4,310	4,310	-	-
66	-	1,250	4250 Extra Curricular Travel	554	554	-	(554)	(100)
20	29	771	4310 Water And Sewage	771	771	786	15	2
369	354	390	4331 Postage	428	428	428	-	-
17,086	10,144	10,733	4332 Telephone	10,733	10,733	10,733	-	-
62,189	65,508	78,945	4360 Electricity	78,945	78,945	80,524	1,579	2
1,216	1,698	1,751	4401 Freight Costs	375	375	375	-	-
95	-	-	4402 Purchased Services	-	-	-	-	-
1,266	1,072	1,012	4408 Purchased Service - Copier	1,377	972	950	(22)	(2)
6,050	6,050	-	4410 Rental	-	-	-	-	-
-	283	-	4430 Repair & Maintenance Agreement	562	562	562	-	-
9,177	7,916	6,486	4501 Supplies	7,358	7,608	2,827	(4,781)	(63)
800	800	800	4502 Discretionary Material	800	800	700	(100)	(13)
1,211	1,632	216	4580 Gas And Oil	750	750	750	-	-
58	1,054	931	4901 Other Expenses	750	750	750	-	-
640	640	625	4903 Professional Dues	640	640	640	-	-
<u>104,971</u>	<u>101,274</u>	<u>109,338</u>	Subtotal - Other	<u>108,353</u>	<u>108,198</u>	<u>104,335</u>	<u>(3,863)</u>	<u>(4)</u>
-	1,200	247	5101 Equipment	-	494	494	(494)	-
-	-	7,737	5102 Equipment-Technology	-	-	-	-	-
-	1,200	7,984	Subtotal - Equipment	-	494	494	(494)	-
<u>\$ 377,305</u>	<u>\$ 376,808</u>	<u>\$ 409,386</u>	Location Totals	<u>\$ 408,905</u>	<u>\$ 426,931</u>	<u>\$ 414,495</u>	<u>\$ (12,930)</u>	<u>(3)</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

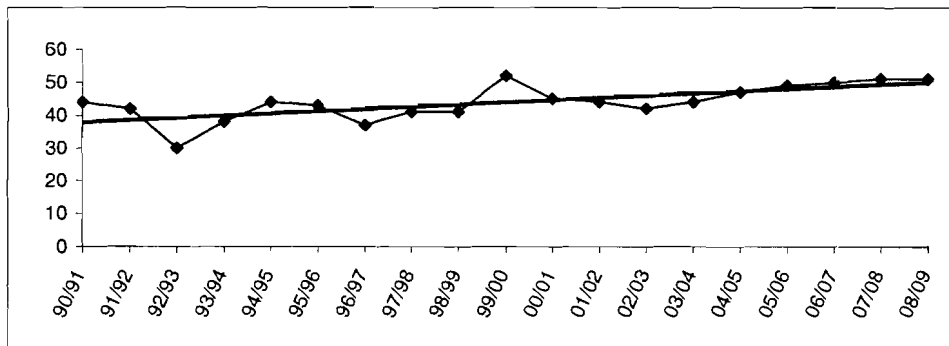
Fund: 100 General Fund - Expenditures
Location: 01 Tebughna School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
52.00	45.00	44.00	Enrollment in ADM (K-12)	42.00	42.00	44.00
<u>Staff in FTE</u>						
4.00	4.00	4.00	Teachers	4.00	4.00	3.50
0.50	0.50	0.50	Special Ed Aide	0.50	0.75	0.75
-	-	-	Nurse	-	0.05	0.05
0.13	0.13	-	Aides	-	-	-
0.50	0.50	0.55	Support	0.55	0.50	0.50
1.00	1.00	1.00	Custodians	1.00	1.00	1.00
<u>6.13</u>	<u>6.13</u>	<u>6.05</u>	Totals	<u>6.05</u>	<u>6.30</u>	<u>5.80</u>

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 and currently houses 42 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.

Tebughna School Enrollment History and Projections

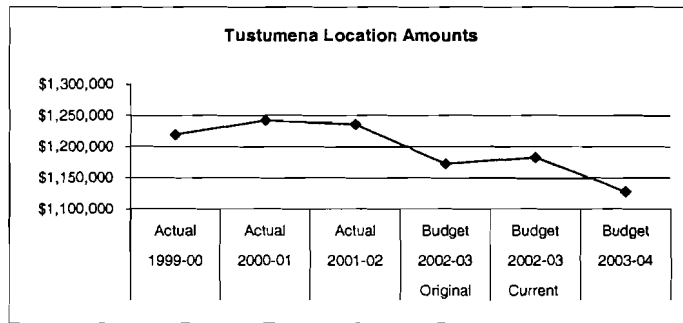


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 69,193	\$ 67,407	\$ 68,717	3130 Principal/Assistant Principal	\$ 68,729	\$ 72,049	\$ 74,042	\$ 1,993	3
600,770	604,907	596,616	3150 Teachers	580,766	582,116	551,163	(30,953)	(5)
368	368	368	3161 Extra-Duty Compensation Certified	1,472	1,472	1,472	-	-
16,234	10,674	10,082	3171 Substitute Certified w/Certificate	4,050	5,269	3,600	(1,669)	(32)
125	900	650	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	13,611	3173 Long Term Sub - Certified	-	-	-	-	-
23,420	24,309	25,767	3180 Specialists - Certified	25,767	25,059	26,321	1,262	5
34,534	35,507	23,263	3220 Specialist - Nurse	23,440	18,861	19,352	491	3
29,869	32,611	34,895	3230 Tutors/Aides	36,354	29,827	31,444	1,617	5
30,429	30,736	31,043	3240 Support Staff	31,043	31,447	31,981	534	2
57,422	59,722	53,629	3250 Maintenance/Custodians	54,172	56,727	48,946	(7,781)	(14)
4,406	5,882	2,920	3291 Substitute - Support	3,451	3,150	2,862	(288)	(9)
1,499	1,137	403	3294 Temporary Salaries - Support	-	-	-	-	-
1,883	1,363	1,081	3296 Substitute Certified w/o Certificate	4,050	4,050	3,600	(450)	(11)
230,898	242,031	235,823	3500 Employee Benefits	226,947	235,518	231,948	(3,570)	(2)
1,101,050	1,117,554	1,098,868	Subtotal - Personnel Services	1,060,241	1,065,545	1,026,731	(38,814)	(4)
1,737	1,082	1,006	4200 Travel	1,080	1,080	1,080	-	-
166	79	50	4310 Water And Sewage	50	50	51	1	2
3,014	2,678	2,962	4320 Garbage	2,962	2,962	3,021	59	2
1,073	780	896	4331 Postage	896	896	896	-	-
4,197	3,626	3,506	4332 Telephone	3,495	3,495	3,495	-	-
44,086	40,615	46,291	4360 Electricity	46,291	46,291	47,217	926	2
21,307	25,943	28,357	4380 Fuel for Heating	21,985	21,985	22,425	440	2
-	90	287	4402 Purchased Services	300	365	365	-	-
5,864	4,708	4,586	4408 Purchased Service - Copier	7,099	5,011	4,277	(734)	(15)
1,065	1,102	2,400	4409 Purchased Service - Riso	-	2,400	2,400	-	-
341	214	165	4430 Repair & Maintenance Agreement	1,485	1,485	1,485	-	-
26,992	39,468	24,588	4501 Supplies	22,761	23,298	7,896	(15,402)	(66)
3,100	2,900	2,300	4502 Discretionary Material	2,700	2,700	2,400	(300)	(11)
913	281	361	4901 Other Expenses	367	367	367	-	-
640	640	640	4903 Professional Dues	640	640	640	-	-
114,495	124,206	118,395	Subtotal - Other	112,111	113,025	98,015	(15,010)	(13)
1,095	-	17,501	5101 Equipment	-	3,293	3,293	-	-
2,968	244	647	5102 Equipment-Technology	-	808	-	(808)	(100)
4,063	244	18,148	Subtotal - Equipment	-	4,101	3,293	(808)	(20)
\$ 1,219,608	\$ 1,242,004	\$ 1,235,411	Location Totals	\$ 1,172,352	\$ 1,182,671	\$ 1,128,039	\$ (54,632)	(5)



**Kenai Peninsula Borough School District
2003-2004 Budget**

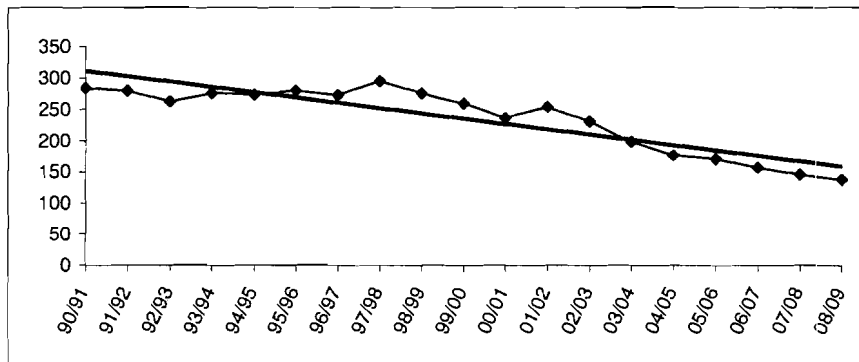
Fund: 100 General Fund - Expenditures
Location: 45 Tustumena Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
259.00	237.00	254.00	Enrollment in ADM (K-6)	232.00	231.00	198.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.50	11.00	10.50	Teachers	10.00	10.00	8.50
0.50	0.50	0.50	Specialists	0.50	0.50	0.50
2.00	2.00	2.00	Special Ed Teachers	2.00	2.00	2.00
1.45	1.83	1.89	Special Ed Aides	1.89	1.48	1.48
1.00	1.00	0.60	Nurse	0.60	0.49	0.49
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodians	2.50	2.50	2.00
<u>20.95</u>	<u>20.83</u>	<u>19.99</u>	Totals	<u>19.49</u>	<u>18.97</u>	<u>16.97</u>

Tustumena Elementary School, located in Kasilof, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1995. The facility was originally built to house 400 students and currently houses 231 students in grades K-6. Kasilof is located on the east shore of Cook Inlet on the Kenai Peninsula, twelve miles south of the City of Soldotna.

Tustumena Elementary Enrollment History and Projections

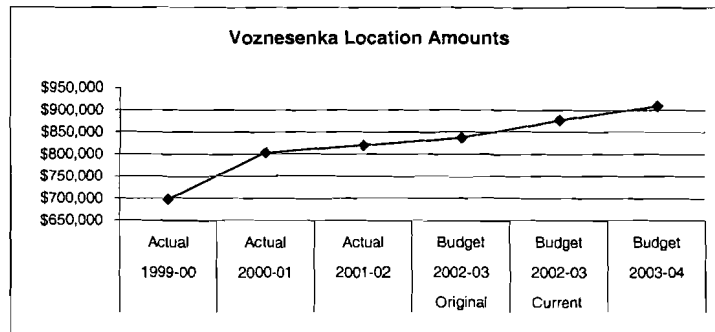


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures
Location: 53 Voznesenka Elementary / High

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 65,308	\$ 67,407	\$ 68,729	3130 Principal/Assistant Principal	\$ 68,729	\$ 72,049	\$ 74,042	\$ 1,993	3
305,765	377,674	376,121	3150 Teachers	398,517	413,282	419,873	6,591	2
-	-	736	3161 Extra Duty Compensation Certified	736	736	1,472	736	100
2,619	4,875	2,750	3171 Substitute Certified w/Certificate	3,150	3,510	3,000	(510)	(15)
3,198	-	-	3173 Long Term Substitute Certified	-	-	-	-	-
-	-	6,802	3220 Specialist - Nurse	6,203	5,940	6,602	662	-
51,701	53,431	58,474	3230 Tutors/Aides	67,808	70,489	73,385	2,896	4
23,641	20,217	19,547	3240 Support Staff	17,387	22,017	23,211	1,194	5
7,657	18,823	10,658	3250 Maintenance/Custodians	11,084	11,084	21,874	10,790	97
1,040	-	-	3272 Activity Bus Driver	-	-	-	-	-
1,090	3,289	3,457	3291 Substitute - Support	2,719	2,719	3,007	288	11
1,179	558	171	3294 Temporary Salaries - Support	-	-	-	-	-
2,388	3,098	4,060	3296 Substitute Certified w/o Certificate	3,150	3,150	3,000	(150)	(5)
128,169	159,329	156,923	3500 Employee Benefits	168,333	181,487	196,648	15,161	8
<u>593,755</u>	<u>708,701</u>	<u>708,428</u>	Subtotal - Personnel Services	<u>747,816</u>	<u>786,463</u>	<u>826,114</u>	<u>39,651</u>	<u>5</u>
10,822	1,243	1,178	4200 Travel	750	1,000	1,000	-	-
430	240	(103)	4250 Extracurricular Travel	-	-	-	-	-
443	430	469	4310 Water And Sewage	469	469	478	9	2
605	950	950	4320 Garbage	950	950	969	19	2
177	154	173	4331 Postage	150	250	300	50	20
2,884	3,125	2,892	4332 Telephone	2,771	2,771	2,771	-	-
9,454	11,938	13,742	4360 Electricity	13,742	13,742	14,017	275	2
2,714	4,424	5,914	4380 Fuel for Heating	1,284	1,284	1,310	26	2
-	-	-	4402 Purchased Services	-	500	500	-	-
3,239	3,330	3,519	4408 Purchased Service - Copier	4,162	2,938	3,197	259	9
48,000	48,000	48,000	4410 Rental	48,000	48,000	48,000	-	-
100	50	320	4430 Repair & Maintenance Agreement	225	225	225	-	-
20,118	15,632	20,619	4501 Supplies	13,386	13,536	5,729	(7,807)	(58)
1,500	2,000	1,800	4502 Discretionary Material	2,100	2,100	2,000	(100)	(5)
416	436	472	4901 Other Expenses	75	75	25	(50)	(67)
-	625	625	4903 Professional Dues	640	640	640	-	-
<u>100,902</u>	<u>92,577</u>	<u>100,570</u>	Subtotal - Other	<u>88,704</u>	<u>88,480</u>	<u>81,161</u>	<u>(7,319)</u>	<u>(8)</u>
2,650	-	10,023	5101 Equipment	-	1,801	1,801	-	-
-	1,635	250	5102 Equipment-Technology	-	-	-	-	-
<u>2,650</u>	<u>1,635</u>	<u>10,273</u>	Subtotal - Equipment	<u>-</u>	<u>1,801</u>	<u>1,801</u>	<u>-</u>	<u>-</u>
<u>\$ 697,307</u>	<u>\$ 802,913</u>	<u>\$ 819,271</u>	Location Totals	<u>\$ 836,520</u>	<u>\$ 876,744</u>	<u>\$ 909,076</u>	<u>\$ 32,332</u>	<u>4</u>



**Kenai Peninsula Borough School District
2003-2004 Budget**

Fund: 100 General Fund - Expenditures

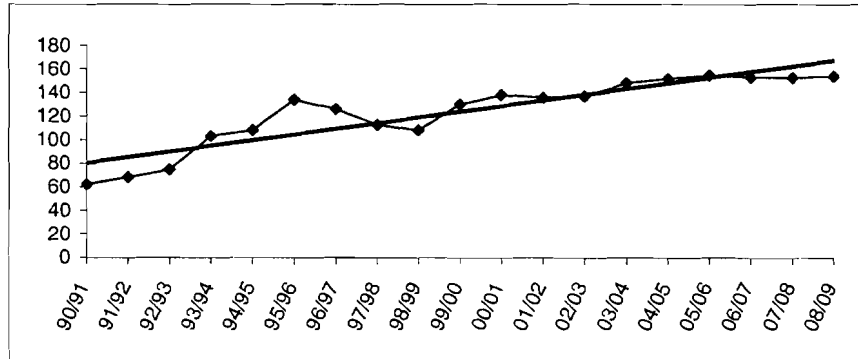
Date: 03/03/03

Location: 53 Voznesenka Elementary / High

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
130.00	138.00	136.00	Enrollment in ADM (K-12)	136.00	137.00	148.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.00	9.00	9.00	Teachers	9.50	9.50	8.00
0.50	-	-	Special Ed Teachers	-	-	1
0.88	0.88	1.26	Special Ed Aides	1.26	1.26	1.26
1.76	1.76	1.76	Aides	1.76	1.76	1.76
-	-	-	Nurse	-	0.20	0.20
1.00	1.00	1.20	Support	1.20	1.00	1.00
0.50	1.00	0.50	Custodians	0.50	0.50	1.00
<u>11.64</u>	<u>14.64</u>	<u>14.72</u>	Totals	<u>15.22</u>	<u>15.22</u>	<u>15.22</u>

Voznesenka School, located in the village of Voznesenka just outside Homer, Alaska, is housed in a facility leased from the Village of Voznesenka. The leased facility has been the home of Voznesenka School since 1988 and currently houses 137 students in grades K-12. Although limited in size, Voznesenka continues to meet state and local graduation requirements, giving students the necessary education for entrance in post-secondary education. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

Voznesenka Elementary/High Enrollment History and Projections

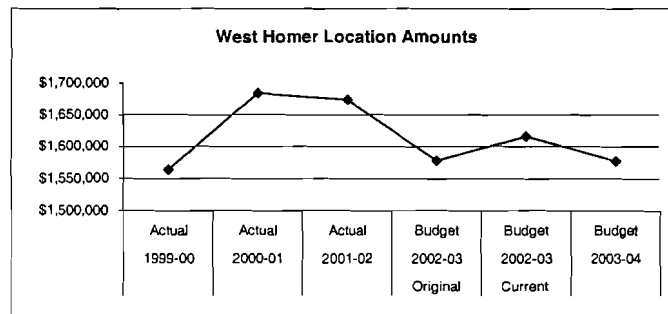


**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 76,351	\$ 74,663	\$ 85,663	3130 Principal/Assistant Principal	\$ 85,663	\$ 70,983	\$ 72,977	\$ 1,994	3
808,465	861,180	842,738	3150 Teachers	816,099	810,621	787,570	(23,051)	(3)
2,044	2,024	1,840	3161 Extra-Duty Compensation Certified	1,472	1,472	1,840	368	25
-	600	-	3162 Emolument	-	-	-	-	-
7,687	8,249	15,490	3171 Substitute Certified w/Certificate	5,400	8,329	5,250	(3,079)	(37)
-	288	-	3172 Temp Certified w/Certificate	-	-	-	-	-
51,262	51,770	52,288	3180 Specialists - Certified	52,287	75,960	81,805	5,845	8
31,481	32,951	33,828	3220 Specialist - Nurse	33,559	34,525	35,213	688	2
53,705	36,224	34,352	3230 Tutors/Aides	37,428	39,372	40,987	1,615	4
30,422	30,735	31,658	3240 Support Staff	31,658	32,070	32,614	544	2
61,607	70,244	77,258	3250 Maintenance/Custodians	77,018	77,895	70,005	(7,890)	(10)
5,020	7,217	10,272	3291 Substitute - Support	3,825	3,825	3,537	(288)	(8)
368	184	-	3292 Extra-Duty Compensation Support	368	368	-	(368)	-
1,809	1,726	36	3294 Temporary Salaries - Support	-	-	-	-	-
188	-	-	3295 Overtime - Support	-	-	-	-	-
10,809	10,006	4,242	3296 Substitute Certified w/o Certificate	5,400	5,700	5,250	(450)	(8)
283,482	303,406	302,241	3500 Employee Benefits	299,139	322,568	326,258	3,690	1
1,424,700	1,491,467	1,491,906	Subtotal - Personnel Services	1,449,316	1,483,688	1,463,306	(20,382)	(1)
700	-	-	4100 Professional - Technical Service	-	-	-	-	-
1,132	668	710	4200 Travel	1,050	1,050	700	(350)	(33)
-	132	75	4250 Extra Curricular Travel	-	-	-	-	-
7,175	7,695	8,057	4310 Water And Sewage	8,057	8,057	8,218	161	2
3,951	3,280	3,634	4320 Garbage	3,634	3,634	3,707	73	2
1,342	1,140	1,285	4331 Postage	450	450	1,300	850	189
4,669	4,180	4,282	4332 Telephone	4,205	4,205	4,205	-	-
43,334	47,855	49,250	4360 Electricity	45,269	45,269	46,174	905	2
28,266	69,692	55,925	4380 Fuel for Heating	20,900	20,900	21,318	418	2
997	659	200	4402 Purchased Services	784	784	756	(28)	(4)
7,423	6,407	4,879	4408 Purchased Service - Copier	8,996	6,350	6,026	(324)	(5)
1,065	2,445	2,944	4409 Purchased Service - Riso	-	2,400	2,400	-	-
-	-	-	4410 Rental	245	245	100	(145)	-
281	100	441	4430 Repair & Maintenance Agreement	750	750	700	(50)	(7)
30,485	41,706	27,046	4501 Supplies	28,245	29,105	10,656	(18,449)	(63)
3,380	3,400	2,900	4502 Discretionary Material	3,600	3,800	3,500	(300)	(8)
895	669	619	4901 Other Expenses	1,760	1,760	813	(947)	(54)
640	640	640	4903 Professional Dues	640	640	640	-	-
135,735	190,668	162,887	Subtotal - Other	128,585	129,399	111,213	(18,186)	(14)
560	-	14,630	5101 Equipment	-	2,514	2,514	-	-
2,506	1,972	4,048	5102 Equipment-Technology	-	-	-	-	-
3,066	1,972	18,678	Subtotal - Equipment	-	2,514	2,514	-	-
\$ 1,563,501	\$ 1,684,107	\$ 1,673,471	Location Totals	\$ 1,577,901	\$ 1,615,601	\$ 1,577,033	\$ (38,568)	(2)



**Kenai Peninsula Borough School District
2003-2004 Budget**

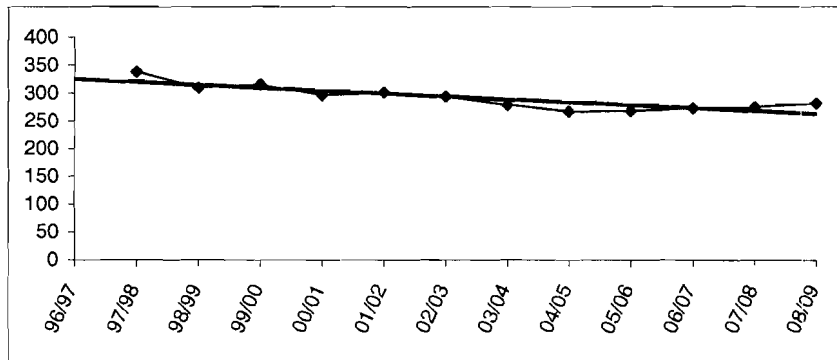
Fund: 100 General Fund - Expenditures
Location: 50 West Homer Elementary

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget
315.00	296.00	301.00	Enrollment in ADM (3-6)	294.00	294.00	279.00
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.50	14.00	13.50	Teachers	13.00	13.00	11.50
0.50	0.50	1.00	Specialists	1.00	2.00	2.00
3.50	3.50	3.00	Special Ed Teachers	3.00	3.00	3.00
1.76	1.76	2.33	Special Ed Aides	1.76	1.76	1.76
1.00	-	-	Aides	-	-	-
0.86	0.88	0.88	Nurse	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	3.00	3.00	Custodians	3.00	3.00	2.50
<u>25.62</u>	<u>25.64</u>	<u>25.71</u>	Totals	<u>24.64</u>	<u>25.64</u>	<u>23.64</u>

West Homer Elementary School, located in Homer, Alaska, was constructed in 1997. The facility currently houses 294 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. West Homer Elementary School is recognized by *FamilyPC* magazine and the *Princeton Review* as one of the nation's 100 Best Wired Schools. The school also became the first in Alaska to establish an Elementary School Youth Court.

West Homer Elementary Enrollment History and Projections



**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 319	\$ 100	\$ -	3171 Substitute Certified w/Certificate	\$ -	\$ -	\$ -	\$ -	-
24,367	24,611	24,857	3240 Support Staff	24,861	25,354	25,861	507	2
242	-	324	3291 Substitute - Support	288	288	288	-	-
-	596	268	3295 Overtime - Support	-	-	-	-	-
252	-	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
30,274	26,052	25,669	3500 Employee Benefits	36,421	39,922	42,098	2,176	5
<u>55,454</u>	<u>51,359</u>	<u>51,118</u>	Subtotal - Personnel Services	<u>61,570</u>	<u>65,564</u>	<u>68,247</u>	<u>2,683</u>	
954	-	-	4100 Professional - Technical Service	-	-	-	-	-
42,044	81,140	84,183	4140 Professional - Technical Legal	80,000	80,000	80,000	-	-
18,009	21,249	19,682	4200 Travel	18,000	24,000	24,000	-	-
591	728	742	4331 Postage	1,500	1,500	1,500	-	-
7	-	-	4332 Telephone	-	-	-	-	-
8,277	8,702	12,946	4402 Purchased Services	6,750	6,750	6,750	-	-
4,546	2,853	1,726	4501 Supplies	1,000	1,000	394	(606)	(61)
14,040	13,950	13,320	4850 Stipends	14,040	14,040	14,040	-	-
28,924	25,421	23,295	4901 Other Expenses	25,185	25,185	25,185	-	-
<u>117,392</u>	<u>154,043</u>	<u>155,894</u>	Subtotal - Other	<u>146,475</u>	<u>152,475</u>	<u>151,869</u>	<u>(606)</u>	<u>(0)</u>
-	272	-	5102 Equipment - Technology	-	-	-	-	-
<u>\$ 172,846</u>	<u>\$ 205,674</u>	<u>\$ 207,012</u>	Location Totals	<u>\$ 208,045</u>	<u>\$ 218,039</u>	<u>\$ 220,116</u>	<u>\$ 2,077</u>	<u>1</u>
			<u>Staff in FTE</u>					
0.50	0.50	0.50	Support	0.50	0.50	0.50		
0.50	0.50	0.50	Totals	0.50	0.50	0.50		

The Kenai Peninsula Board of Education is elected by public voters and currently consists of seven members. This Board oversees 43 school sites in an area of 25,600 square miles. There are 9,673 students and 1,203 employees.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 102,308	\$ 101,500	\$ 102,988	3110 Superintendent	\$ 103,000	\$ 104,500	\$ 106,000	\$ 1,500	1
100	500	-	3162 Emolument	-	-	-	-	-
-	200	-	3171 Substitute Certified w/Certificate	1,974	1,974	1,974	-	-
61,276	59,811	49,832	3240 Support Staff	45,857	46,834	47,709	875	2
272	464	1,435	3291 Substitute - Support	1,924	1,924	1,924	-	-
1,002	4,671	2,629	3294 Temporary Salaries - Support	2,000	2,000	2,000	-	-
-	406	586	3295 Overtime - Support	-	-	-	-	-
-	682	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
42,625	49,467	36,065	3500 Employee Benefits	34,595	36,862	39,834	2,972	8
<u>207,583</u>	<u>217,701</u>	<u>193,535</u>	Subtotal - Personnel Services	<u>189,350</u>	<u>194,094</u>	<u>199,441</u>	<u>5,347</u>	
5,000	2,297	-	4100 Professional - Technical Service	1,000	1,000	1,000	-	-
11,108	17,863	21,770	4200 Travel	21,000	21,345	21,345	-	-
574	594	620	4331 Postage	1,125	1,125	1,125	-	-
6,561	7,639	6,867	4332 Telephone	6,800	6,800	6,800	-	-
3,750	10,507	4,607	4402 Purchased Services	4,184	4,184	4,184	-	-
7,500	5,347	6,717	4408 Purchased Service - Copier	9,868	6,402	6,402	-	-
2,640	8,289	8,400	4809 Purchased Service - Riso	-	8,400	8,400	-	-
1,390	770	-	4410 Rental	775	775	775	-	-
243	58	123	4430 Repair & Maintenance Agreement	375	375	375	-	-
10,012	10,403	9,903	4501 Supplies	9,900	9,900	3,901	(5,999)	(61)
103	1,406	2,362	4580 Gas And Oil	1,100	1,100	1,100	-	-
9,925	5,557	1,257	4901 Other Expenses	2,500	2,500	2,500	-	-
978	883	1,223	4903 Professional Dues	1,000	1,000	1,000	-	-
<u>59,784</u>	<u>71,613</u>	<u>63,849</u>	Subtotal - Other	<u>59,627</u>	<u>64,906</u>	<u>58,907</u>	<u>(5,999)</u>	
-	194	6,999	5101 Equipment	-	-	-	-	-
2,749	480	260	5102 Equipment-Technology	-	-	-	-	-
<u>2,749</u>	<u>674</u>	<u>7,259</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 270,116</u>	<u>\$ 289,988</u>	<u>\$ 264,643</u>	Location Totals	<u>\$ 248,977</u>	<u>\$ 259,000</u>	<u>\$ 258,348</u>	<u>\$ (652)</u>	(0)

Staff in FTE

1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
1.00	2.00	2.00	Support	1.00	1.00	1.00
<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	Totals	<u>2.00</u>	<u>2.00</u>	<u>2.00</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 nearly 10,000 students of the District through a variety of departments providing leadership to schools, communities and the State. Working with three assistants, the senior management team focuses on support for schools, liaison with the State and Federal Departments of Education as well as the State Legislature, liaison with the Borough Assembly and the Board of Education.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/03/03

Location: 72 Assistant Superintendent Administrative Services

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	\$ 70,316	3120 Asst. Superintendent Certified	\$ 89,700	\$ 92,106	\$ 93,324	\$ 1,218	1
421	387	200	3171 Substitute Certified w/Certificate	-	-	-	-	-
82,183	81,282	22,575	3211 Assistant Superintendent - Support	-	-	-	-	-
31,162	31,286	21,583	3240 Support Staff	21,583	18,969	18,840	(129)	(1)
3,496	4,058	3,066	3250 Maintenance/Custodians	-	-	-	-	-
1,031	95	9,721	3291 Substitute - Support	576	576	576	-	-
-	35	72	3294 Temporary Salaries - Support	-	-	-	-	-
556	368	725	3295 Overtime - Support	-	-	-	-	-
488	126	73	3296 Substitute Certified w/o Certificate	-	-	-	-	-
29,222	34,013	28,265	3500 Employee Benefits	25,831	27,224	29,211	1,987	7
<u>148,559</u>	<u>151,650</u>	<u>156,596</u>	Subtotal - Personnel Services	<u>137,690</u>	<u>138,875</u>	<u>141,951</u>	<u>3,076</u>	
7,628	9,671	7,487	4200 Travel	10,102	10,102	10,102	-	-
237	1,044	876	4310 Water And Sewage	-	-	-	-	-
427	621	101	4331 Postage	600	600	600	-	-
2,142	2,652	2,522	4332 Telephone	2,600	2,600	2,600	-	-
-	16,611	19,373	4360 Electricity	-	-	-	-	-
22,745	7,274	8,539	4380 Fuel for Heating	9,214	9,214	9,398	-	-
2,870	1,742	1,590	4402 Purchased Services	4,338	3,941	3,941	-	-
680	682	570	4408 Purchased Service - Copier	-	-	-	-	-
280	17	-	4409 Purchased Service - Riso	-	-	-	-	-
1,368	-	-	4430 Repair & Maintenance Agreement	150	150	150	-	-
9,252	7,881	10,475	4501 Supplies	13,773	13,670	5,386	(8,284)	(61)
996	1,124	(74)	4901 Other Expenses	1,688	1,688	1,688	-	-
513	784	550	4903 Professional Dues	640	640	640	-	-
<u>49,138</u>	<u>50,103</u>	<u>52,009</u>	Subtotal - Other	<u>43,105</u>	<u>42,605</u>	<u>34,505</u>	<u>(8,284)</u>	
(584)	23,342	859	5101 Equipment	-	-	-	-	-
368	1,894	3,003	5102 Equipment-Technology	-	-	-	-	-
<u>(216)</u>	<u>25,236</u>	<u>3,862</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 197,481</u>	<u>\$ 226,989</u>	<u>\$ 212,467</u>	Location Totals	<u>\$ 180,795</u>	<u>\$ 181,480</u>	<u>\$ 176,456</u>	<u>\$ (5,208)</u>	<u>(3)</u>
<u>Staff in FTE</u>								
0.92	0.92	1.00	Assistant Superintendent	1.00	1.00	1.00		
1.00	1.00	0.50	Support	0.50	0.50	0.50		
<u>1.92</u>	<u>1.92</u>	<u>1.50</u>	Totals	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>		

The Administrative Services division encompasses the non-instructional support programs and the management of those functions. This division is comprised of Human Resources, Planning and Operations, and Purchasing and Warehouse. Additionally, auxiliary support is provided in the form of Nutrition Services, Pupil Transportation, Community Theater and Community Schools.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures

Date: 03/03/03

Location: 73 Assistant Superintendent Instruction

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 91,190	\$ 92,550	\$ 92,370	3120 Assistant Superintendent - Certified	\$ 87,900	\$ 90,270	\$ 91,451	\$ 1,181	1
-	-	2,511	3130 Principal/Asst. Principal	-	-	-	-	-
-	-	9,122	3140 Director/Certified	-	-	-	-	-
879	-	1,217	3150 Teachers	-	-	-	-	-
8,541	1,107	21,575	3162 Emolument	1,672	1,672	1,672	-	-
-	1,025	2,875	3171 Substitute Certified w/Certificate	75	75	75	-	-
45,000	-	-	3230 Tutors/Aides	-	-	-	-	-
40,302	33,846	41,112	3240 Support Staff	41,112	41,934	42,773	839	2
640	1,440	850	3291 Substitute - Support	2,160	2,160	2,160	-	-
702	667	596	3294 Temporary Salaries - Support	2,880	2,880	2,880	-	-
372	4,814	-	3295 Overtime - Support	-	-	-	-	-
84	1,008	1,260	3296 Substitute Certified w/o Certificate	-	-	-	-	-
43,373	9,352	37,024	3500 Employee Benefits	31,825	27,451	33,748	9,297	34
<u>231,083</u>	<u>145,809</u>	<u>210,512</u>	Subtotal - Personnel Services	<u>167,624</u>	<u>166,442</u>	<u>177,759</u>	<u>11,317</u>	
32,398	2,477	9,901	4100 Professional - Technical Service	18,900	118,900	18,900	(100,000) *	(84)
8,345	9,401	12,184	4200 Travel	15,875	15,875	15,875	-	-
453	464	348	4331 Postage	375	375	375	-	-
2,291	2,774	3,207	4332 Telephone	3,150	3,150	3,150	-	-
1,217	1,935	5,404	4402 Purchased Services	40,805	40,805	40,805	-	-
680	682	575	4408 Purchased Service - Copier	-	-	-	-	-
280	56	-	4409 Purchased Service - Riso	-	-	-	-	-
-	-	-	4430 Repair & Maintenance Agreement	375	375	375	-	-
4,864	17,113	8,497	4501 Supplies	43,560	78,074	17,163	(60,911) *	(78)
-	50	-	4502 Discretionary Material	-	-	-	-	-
1,140	16,904	40,632	4901 Other Expenses	1,702,746	1,925	1,925	-	-
55,623	54,731	46,932	4902 Career Development	73,500	73,500	73,500	-	-
774	988	-	4903 Professional Dues	765	765	765	-	-
<u>108,065</u>	<u>107,575</u>	<u>127,680</u>	Subtotal - Other	<u>1,900,051</u>	<u>333,744</u>	<u>172,833</u>	<u>(160,911)</u>	
-	3,649	7,081	5101 Equipment	-	-	-	-	-
993	2,361	2,037	5102 Equipment-Technology	-	-	-	-	-
<u>993</u>	<u>6,010</u>	<u>9,118</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 340,141</u>	<u>\$ 259,394</u>	<u>\$ 347,310</u>	Location Totals	<u>\$ 2,067,675</u>	<u>\$ 500,186</u>	<u>\$ 350,592</u>	<u>\$ (149,594)</u>	<u>(30)</u>
			<u>Staff in FTE</u>					
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00		
0.25	0.25	-	Teacher	-	-	-		
1.00	1.00	1.00	Support	1.00	1.00	1.00		
<u>2.25</u>	<u>2.25</u>	<u>2.00</u>	Totals	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>		

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

* Reduction of Learning Opportunity Grant funds.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	\$ 50	3171 Sub Certified w/Certificate	\$ -	\$ -	\$ -	\$ -	0
-	-	92,271	3211 Chief Financial Officer	87,807	92,106	93,324	1,218	1
81,885	81,015	-	3212 Director/Coordinator Support	-	-	-	-	-
210,419	216,505	264,437	3240 Support Staff	229,865	257,263	263,939	6,676	3
1,026	2,819	1,436	3291 Substitute - Support	3,744	3,744	3,744	-	-
-	-	1,479	3293 Long Term Sub - Support	-	-	-	-	-
5,811	4,720	7,584	3294 Temporary Salaries - Support	3,500	3,500	3,500	-	-
4,210	3,495	6,446	3295 Overtime - Support	4,500	4,500	4,500	-	-
-	-	126	3296 Sub Certified w/o Certificate	-	-	-	-	-
124,003	96,283	99,137	3500 Employee Benefits	90,487	100,660	110,555	9,895	10
<u>427,354</u>	<u>404,837</u>	<u>472,966</u>	Subtotal - Personnel Services	<u>419,903</u>	<u>461,773</u>	<u>479,562</u>	<u>16,571</u>	-
26,000	26,000	26,000	4121 In Kind Professional -Technical Audit	25,000	25,000	25,000	-	-
9,088	8,552	7,875	4200 Travel	6,750	6,750	6,750	-	-
9,908	8,769	10,049	4331 Postage	8,250	8,250	8,250	-	-
2,635	3,249	3,032	4332 Telephone	2,900	2,900	2,900	-	-
914	3,807	3,675	4402 Purchased Services	1,600	1,600	1,600	-	-
326	670	656	4408 Purchased Service - Copier	325	325	325	-	-
280	-	-	4409 Purchased Service - Riso	325	325	325	-	-
1,351	1,632	878	4430 Repair & Maintenance Agreement	1,639	1,639	1,639	-	-
11,754	10,498	10,416	4501 Supplies	11,300	11,300	4,002	(7,298)	(65)
1,809	2,617	336	4901 Other Expenses	675	675	675	-	-
405	425	365	4903 Professional Dues	640	640	640	-	-
(41,667)	(58,211)	(63,308)	4950 Indirect Costs	-	-	-	-	-
<u>22,803</u>	<u>8,008</u>	<u>(26)</u>	Subtotal - Other	<u>59,404</u>	<u>59,404</u>	<u>52,106</u>	<u>(7,298)</u>	-
935	194	6,732	5101 Equipment	-	-	-	-	-
364	-	-	5102 Equipment - Technology	-	-	-	-	-
<u>1,299</u>	<u>194</u>	<u>6,732</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 451,456</u>	<u>\$ 413,039</u>	<u>\$ 479,672</u>	Location Totals	<u>\$ 479,307</u>	<u>\$ 521,177</u>	<u>\$ 531,668</u>	<u>\$ 9,273</u>	<u>2</u>
<u>Staff in FTE</u>								
1.00	1.00	1.00	Chief Financial Officer	1.00	1.00	1.00		
5.00	5.00	6.50	Support	6.50	6.50	6.50		
<u>6.00</u>	<u>6.00</u>	<u>7.50</u>	Totals	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>		

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

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-2003 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 76,180	\$ 75,522	\$ 77,215	3140 Director/Coordinator Cert	\$ 77,215	\$ 85,099	\$ 86,174	\$ -	-
350	300	-	3171 Sub Certified w/Cert	455	-	-	-	-
18,823	18,962	34,056	3240 Support Staff	39,016	39,016	41,005	1,989	5
1,633	-	504	3291 Substitute Support	576	576	576	-	-
-	144	2,606	3294 Temp Salaries Support	-	-	-	-	-
54	-	74	3295 Overtime Support	-	-	-	-	-
462	756	168	3296 Sub Certified w/Cert	245	-	-	-	-
20,884	24,319	27,530	3500 Employee Benefits	29,355	31,925	34,623	2,698	8
<u>118,386</u>	<u>120,003</u>	<u>142,153</u>	Subtotal - Personnel Services	<u>146,862</u>	<u>156,616</u>	<u>162,378</u>	<u>4,687</u>	-
120	-	-	4100 Professional Tech Serv	750	750	750	-	-
5,555	4,139	7,668	4200 Travel	5,227	5,227	5,227	-	-
52,199	50,720	50,110	4250 Extracurricular Travel	50,000	50,000	-	-	-
17	21	12	4331 Postage	743	568	743	175	31
116	254	215	4332 Telephone	51	51	51	-	-
9	1,952	370	4402 Purchased Services	500	675	500	(175)	(26)
-	-	70	4430 Repair & Maintenance	150	150	150	-	-
4,906	7,416	2,175	4501 Supplies	4,750	4,750	1,872	(2,878)	(61)
776	522	199	4901 Other Expenses	1,370	1,370	1,370	-	-
479	374	110	4903 Professional Dues	764	764	764	-	-
<u>64,177</u>	<u>65,398</u>	<u>60,929</u>	Subtotal - Other	<u>64,305</u>	<u>64,305</u>	<u>11,427</u>	<u>(2,878)</u>	<u>(4)</u>
-	3,399	-	5101 Equipment	-	-	-	-	-
579	1,732	521	5102 Equipment-Technology	-	-	-	-	-
<u>579</u>	<u>5,131</u>	<u>521</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 183,142</u>	<u>\$ 190,532</u>	<u>\$ 203,603</u>	Location Totals	<u>\$ 211,167</u>	<u>\$ 220,921</u>	<u>\$ 173,805</u>	<u>\$ 1,809</u>	<u>1</u>
			<u>Staff in FTE</u>					
1.00	1.00	1.00	Director	1.00	1.00	1.00		
1.00	1.00	1.00	Support	1.00	1.00	1.00		
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Totals	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>		

Planning and Operations provides maintenance support to all schools and departments of the District. This office is in charge of all Capital Improvement applications to DEED, coordination of capital projects and major maintenance, and follow-up on site inspections conducted by the DEC and the State Fire Marshall. Planning & Operations also puts out the Six Year Projected Enrollment Plan, is responsible for the School Ground Camper Host program, represents the Kenai Peninsula School Activities Association and is coordinator for 1% for Art to DEED. In addition, this department oversees all OSHA, ADA, and AHERA issues. Planning & Operations also oversees KPBSD swimming pool operations and water quality at school and department sites as well as custodial issues and school district maintenance work order approval. Planning & Operations prepares a preventative maintenance plan for DEED and is in charge of the development and oversight of an Integrated Pest Management plan. The director serves as chair on Building Advisory Committees and is the coordinator for school activity drivers. The departments under Planning & Operations supervision are the Warehouse, Purchasing, Transportation, Student Nutrition Services and Theaters.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3171 Substitute Certified w/Certificate	\$ -	\$ 455	\$ 455	-	-
277,841	280,463	267,257	3240 Support Staff	253,773	261,729	253,538	(8,191)	(3)
14,738	15,134	14,976	3250 Maintenance/Custodians	13,095	15,591	-	(15,591)	(100)
8,111	1,359	5,144	3291 Substitute - Support	4,694	4,694	3,946	(748)	(16)
3,679	11,331	8,261	3294 Temporary Salaries - Support	13,500	13,500	13,500	-	-
3,055	2,173	2,970	3295 Overtime - Support	1,680	1,680	1,680	-	-
-	-	-	3296 Substitute Certified w/o Certificate	-	245	245	-	-
93,150	94,754	96,510	3500 Employee Benefits	86,290	92,832	87,536	(5,296)	(6)
<u>400,574</u>	<u>405,214</u>	<u>395,118</u>	Subtotal - Personnel Services	<u>373,032</u>	<u>390,726</u>	<u>360,900</u>	<u>(29,826)</u>	<u>(8)</u>
1,686	1,544	705	4200 Travel	3,090	3,090	3,090	-	-
2,427	2,485	2,427	4310 Water And Sewage	2,427	2,427	2,476	49	2
3,768	2,785	4,070	4331 Postage	2,554	2,554	2,554	-	-
8,056	8,704	7,844	4332 Telephone	8,549	8,549	8,549	-	-
35,632	38,457	49,636	4360 Electricity	49,636	49,636	50,629	993	2
6,068	6,291	7,888	4380 Fuel for Heating	8,337	8,337	8,504	167	2
2,110	7,830	1,274	4402 Purchased Services	4,146	4,146	4,146	-	-
1,138	1,073	1,902	4408 Purchased Service - Copier	2,617	2,617	2,617	-	-
60	60	-	4410 Rental	1,500	1,500	1,500	-	-
9,504	13,806	16,045	4430 Repair & Maintenance Agreement	15,043	15,043	15,043	-	-
13,355	13,502	23,669	4501 Supplies	10,045	9,985	3,958	(6,027)	(60)
(35,096)	(2,052)	51,490	4560 Inventory Adjustment	-	-	-	-	-
8,254	9,897	9,929	4580 Gas And Oil	10,087	10,087	10,087	-	-
180	288	235	4901 Other Expenses	250	310	250	(60)	(19)
(80,490)	(109,630)	(125,686)	4950 Indirect Costs	-	-	-	-	-
<u>(23,348)</u>	<u>(4,960)</u>	<u>51,428</u>	Subtotal - Other	<u>118,281</u>	<u>118,281</u>	<u>113,403</u>	<u>(4,878)</u>	<u>-</u>
12,842	11,250	15,639	5101 Equipment	10,000	10,000	10,000	-	-
547	3,925	4,899	5102 Equipment-Technology	-	-	-	-	-
<u>13,389</u>	<u>15,175</u>	<u>20,538</u>	Subtotal - Equipment	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
<u>\$ 390,615</u>	<u>\$ 415,429</u>	<u>\$ 467,084</u>	Location Totals	<u>\$ 501,313</u>	<u>\$ 519,007</u>	<u>\$ 484,303</u>	<u>\$ (34,704)</u>	<u>(7)</u>
			<u>Staff in FTE</u>					
-	-	-	Director	-	-	-		
1.00	-	-	Supervisor	-	-	-		
7.50	8.00	7.50	Support	7.50	7.50	7.50		
0.65	0.65	0.65	Custodian	0.65	0.65	-		
<u>9.15</u>	<u>8.65</u>	<u>8.15</u>	Totals	<u>8.15</u>	<u>8.15</u>	<u>7.50</u>		

The Central Office Warehouse stocks hundreds of items, which are available to the employees of the school district, and delivers them to their sites with minimal cost. The warehouse is responsible for the delivery of mail, media, supplies and interschool transfers of every kind and processes property that is in need of repair, return or surplus.

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

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 88,708	\$ 87,750	\$ 22,425	3120 Assistant Superintendent - Certified	\$ -	\$ -	\$ -	\$ -	-
-	1,479	1,492	3140 Director/Coordinator Certified	1,492	81,083	81,182	99	-
400	300	-	3162 Emolument	-	-	-	-	-
100	150	900	3171 Substitute Certified w/Certificate*	7,450	7,450	7,450	*	-
-	-	55,639	3212 Administrator/Classified	78,030	-	-	-	-
135,417	145,460	198,860	3240 Support Staff	182,651	201,302	205,996	4,694	2
-	-	(15)	3250 Maintenance/ Custodians *	22,656	22,656	22,705	49	-
4,740	4,387	(1,725)	3291 Substitute - Support *	77,283	77,283	77,283	*	-
-	-	-	3293 Long Term Substitute - Support *	30,000	30,000	30,000	*	-
7,976	9,547	5,840	3294 Temporary Salaries - Support*	12,100	12,100	12,100	*	-
147	579	2,328	3295 Overtime - Support*	7,500	7,500	7,500	*	-
-	189	691	3296 Substitute Certified w/o Certificate	-	-	-	-	-
121,408	73,419	77,723	3500 Employee Benefits	88,085	95,015	102,604	7,589	8
<u>358,896</u>	<u>323,260</u>	<u>364,158</u>	Subtotal - Personnel Services	<u>507,247</u>	<u>534,389</u>	<u>546,820</u>	<u>12,431</u>	<u>2</u>
729	-	-	4100 Professional Technical Service	-	-	-	-	-
13,686	15,951	15,607	4200 Travel	20,622	20,277	20,277	-	-
3,208	3,583	3,482	4331 Postage	4,125	4,125	4,125	-	-
2,621	3,458	2,829	4332 Telephone	2,800	2,800	2,800	-	-
8,813	6,176	5,253	4402 Purchased Services	12,112	12,112	12,112	-	-
796	1,477	945	4408 Purchased Service - Copier	-	-	-	-	-
280	42	-	4409 Purchased Service - Riso	-	-	-	-	-
150	-	-	4410 Rental	-	-	-	-	-
-	-	163	4430 Repair & Maintenance Agreement	750	750	750	-	-
6,332	1,551	14,297	4501 Supplies	10,683	14,683	5,785	(8,898)	-
1,092	2,150	536	4901 Other Expenses	5,925	5,925	5,925	-	-
14,633	13,593	11,599	4902 Career Development	14,500	14,500	14,500	-	-
-	-	-	4903 Professional Dues	640	640	640	-	-
<u>52,340</u>	<u>47,981</u>	<u>54,711</u>	Subtotal - Other	<u>72,157</u>	<u>75,812</u>	<u>66,914</u>	<u>(8,898)</u>	<u>(12)</u>
2,185	2,558	10,527	5101 Equipment	7,500	3,500	7,500	4,000	-
7,035	918	12,105	5102 Equipment-Technology	-	-	-	-	-
<u>9,220</u>	<u>3,476</u>	<u>22,632</u>	Subtotal - Equipment	<u>7,500</u>	<u>3,500</u>	<u>7,500</u>	<u>4,000</u>	<u>114</u>
<u>\$ 420,456</u>	<u>\$ 374,717</u>	<u>\$ 441,501</u>	Location Totals	<u>\$ 586,904</u>	<u>\$ 613,701</u>	<u>\$ 621,234</u>	<u>\$ 7,533</u>	<u>1</u>
			<u>Staff in FTE</u>					
1.00	1.00	1.00	Director	1.00	1.00	1.00		
4.50	3.50	4.00	Support	5.00	5.00	5.00		
<u>5.50</u>	<u>4.50</u>	<u>5.00</u>	Totals	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>		

The Human Resources Department is responsible for recruitment of all District employees, hiring, terminations, evaluations, family medical and other leaves from the District, staffing, grievance process, disciplinary process, negotiated agreements, recognition programs, student teacher and internship placements, mentor programs, substitute programs, ADA job description/accommodation plans and equipment, district legal matters, district investigations, district reclassifications, affirmative action/EEOC, Workmans Compensation, district health plan and association relations.

* Funds transferred to schools and departments to cover extenuating circumstances as needed.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

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

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ 4,400	\$ 8,500	3162 Emolument	\$ -	\$ -	\$ -	\$ -	-
-	650	292	3171 Sub Certified w/Certificate	-	-	-	-	-
83,403	82,215	84,625	3212 Administrator/Classified	83,430	85,099	86,801	1,702	2
242,082	325,859	414,877	3240 Support Staff	358,934	413,168	456,132	42,964	10
-	-	126	3291 Substitute - Support	5,328	6,480	5,904	(576)	(9)
26,347	49,980	77,174	3294 Temporary Salaries - Support	64,224	64,224	52,152	(12,072)	(19)
10,513	33,684	24,170	3295 Overtime - Support	6,000	6,000	17,000	11,000	-
-	-	168	3296 Sub Certified w/o Certificate	-	-	-	-	-
154,698	170,173	147,387	3500 Employee Benefits	126,454	153,870	173,721	19,851	13
<u>517,043</u>	<u>666,961</u>	<u>757,319</u>	Subtotal - Personnel Services	<u>644,370</u>	<u>728,841</u>	<u>791,710</u>	<u>62,869</u>	<u>9</u>
1,100	9,934	264	4100 Professional - Technical Service	14,000	14,000	14,000	-	-
11,319	20,915	40,608	4200 Travel	18,000	18,000	30,000	12,000	67
530	273	546	4331 Postage	300	300	500	200	67
152,567	55,733	52,173	4332 Telephone	51,759	11,759	25,035	13,276	113
-	-	382	4401 Freight Costs	-	-	-	-	-
54,620	192,657	279,612	4402 Purchased Services	341,163	316,163	328,842	12,679	4
20	21	61	4408 Purchased Service - Copier	50	50	200	150	300
53,524	77,405	48,462	4430 Repair & Maintenance Agreement	124,910	74,910	98,531	23,621	32
69,074	265,403	180,954	4501 Supplies	66,090	26,090	5,142	(20,948)	(80)
-	-	153	4580 Gas & Oil	-	-	-	-	-
4,642	8,812	15	4901 Other Expenses	250	250	250	-	-
-	-	-	4903 Professional Dues	640	640	640	-	-
<u>347,396</u>	<u>631,153</u>	<u>603,230</u>	Subtotal - Other	<u>617,162</u>	<u>462,162</u>	<u>503,140</u>	<u>40,978</u>	<u>9</u>
-	-	3,089	5101 Equipment	-	-	-	-	-
262,158	581,814	1,050,740	5102 Equipment-Technology	146,500	51,500	-	(51,500)	(100)
<u>262,158</u>	<u>581,814</u>	<u>1,053,829</u>	Subtotal - Other	<u>146,500</u>	<u>51,500</u>	<u>-</u>	<u>(51,500)</u>	<u>(100)</u>
<u>\$ 1,126,597</u>	<u>\$ 1,879,928</u>	<u>\$ 2,414,378</u>	Location Totals	<u>\$ 1,408,032</u>	<u>\$ 1,242,503</u>	<u>\$ 1,294,850</u>	<u>\$ 52,347</u>	<u>4</u>
<u>Staff in FTE</u>								
1.00	1.00	1.00	Director	1.00	1.00	1.00		
6.00	8.75	9.00	Support	8.75	10.75	10.75		
<u>7.00</u>	<u>9.75</u>	<u>10.00</u>	Totals	<u>9.75</u>	<u>11.75</u>	<u>11.75</u>		

The Information Services Department is responsible for network infrastructure district-wide, computer repair and support, and programming and support of the District's administrative information systems, i.e. Payroll, Human Resources, Financial Accounting, and Student Information Systems.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Date: 01/06/03
Date: 03/03/03

Location: 79 E - Rate/Tech Plan II

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3291 Substitute - Support	\$ -	\$ -	\$ 58,500	\$ 58,500	100
-	-	-	3500 Benefits	-	-	4,651	4,651	100
-	-	-	Subtotal - Personnel Services	-	-	63,151	63,151	100
-	13,585	-	4430 Repair & Maintenance Agreement	-	-	-	-	
-	-	-	4501 Supplies	94,814	94,814	27,688	(67,126)	(242)
-	13,585	-	Subtotal - Other	94,814	94,814	27,688	(67,126)	(242)
-	190,240	26,984	5102 Equipment - Technology	161,795	161,795	320,000	158,205	49
\$ -	\$ 203,825	\$ 26,984	Function Totals	\$ 256,609	\$ 256,609	\$ 410,839	\$ 154,230	38

These funds will be used to implement the Technology Plan II which is funded through E-Rate revenue and supported by integration of used connections computers.

3291	Substitute -	Supp Subs for new SIS training of staff 117*\$500=\$58,500	58,500
4501	Supplies	Tech Plan II software amortized over 6 yrs. (2699 computers * \$150 / 6 Years = \$67,475/yr. Tech Plan - Win CAL Software 300*\$8=\$2,400 Tech Plan - power strips \$400.	70,275
5102	Equipment -	(\$150,000/yr for 6 years to cover non-Connections computers) 8 port 10/100 Ethernet switches 100*60=\$6,000 C.O. - Voice/IP Ethernet Phones\$400*100 =\$40,000 C.O. EN Switch for IP Phones (8*\$4,000=\$32,000) Tape backup System \$50,000 C.O. - Servers 2@21,000=\$42,000	320,000
			\$ 448,775

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

**Location: 81 Special Services
Function: 4130 Gifted /Talented Instruction**

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 60,498	\$ 61,206	\$ 59,823	3140 Director/Coordinator Certified	\$ -	\$ -	\$ -	\$ -	-
860	-	-	3162 Emolument	-	-	-	-	-
3,758	2,274	2,399	3171 Substitute Certified w/Certificate	6,717	6,603	6,603	-	-
75	1,031	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
273,176	319,018	349,381	3180 Specialists - Certified	333,624	313,574	329,223	15,649	5
100	-	-	3272 Activity Bus Driver	-	-	-	-	-
31	-	166	3291 Substitute - Support	-	-	-	-	-
90	86	63	3294 Temporary Salaries - Support	-	-	-	-	-
50	-	-	3295 Overtime - Support	-	-	-	-	-
2,887	1,627	3,622	3296 Substitute Certified w/o Certificate	1,914	1,800	1,800	-	-
84,462	92,695	98,162	3500 Employee Benefits	82,352	81,190	88,325	7,135	9
<u>425,987</u>	<u>477,937</u>	<u>513,616</u>	Subtotal - Personnel Services	<u>424,607</u>	<u>403,167</u>	<u>425,951</u>	<u>22,784</u>	<u>6</u>
2,730	900	711	4100 Professional-Technical Service	5,000	5,000	5,000	-	-
6,788	8,167	9,468	4200 Travel	6,100	6,100	6,100	-	-
55	240	297	4250 Extra Curricular Travel	-	-	-	-	-
313	206	-	4331 Postage	-	-	-	-	-
-	248	-	4402 Purchased Services	-	-	-	-	-
150	-	-	4410 Rental	-	-	-	-	-
9,202	5,747	4,733	4501 Supplies *	13,078	8,328	-	(8,328)	(100)
1,000	1,100	1,250	4502 Discretionary Material	1,276	1,200	1,200	-	-
2,435	2,908	153	4901 Other Expenses	750	750	750	-	-
<u>22,673</u>	<u>19,516</u>	<u>16,612</u>	Subtotal - Other	<u>26,204</u>	<u>21,378</u>	<u>13,050</u>	<u>(8,328)</u>	<u>(39)</u>
205	1,001	265	5102 Equipment-Technology	-	-	-	-	-
<u>\$ 448,865</u>	<u>\$ 498,454</u>	<u>\$ 530,493</u>	Function Totals	<u>\$ 450,811</u>	<u>\$ 424,545</u>	<u>\$ 439,001</u>	<u>\$ 14,456</u>	<u>(33)</u>
			<u>Staff in FTE</u>					
1.00	1.00	1.00	Coordinator	1.00	-	-		
5.50	6.00	6.38	Special Ed Teachers	6.38	6.00	6.00		
<u>6.50</u>	<u>7.00</u>	<u>7.38</u>	Totals	<u>7.38</u>	<u>6.00</u>	<u>6.00</u>		

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

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

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

**Location: 81 Special Services
Function: 4200 Special Education Instruction**

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ 562	\$ -	3140 Director/Coordinator	\$ -	\$ -	\$ -	\$ -	-
218,038	302,010	300,746	3150 Teachers	261,209	176,498	187,601	11,103	6
250	1,700	950	3171 Substitute Certified w/Certificate *	51,400	5,920	51,850 *	45,930	776
53,920	50	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
11,088	8,205	5,375	3180 Specialists - Certified	-	72,700	188,967	116,267	-
26,466	50,467	50,046	3230 Tutors/Aides	55,145	34,663	37,198	2,535	7
429	1,063	281	3291 Substitute - Support	1,452	1,014	1,014	-	-
21,277	17,187	12,773	3294 Temporary Salaries - Support*	14,000	14,000	14,000 *	-	-
288	-	630	3295 Overtime - Support	-	-	-	-	-
405	2,116	384	3296 Substitute Certified w/o Certificate	2,100	1,800	2,550	750	42
72,948	106,031	101,830	3500 Employee Benefits	103,808	90,161	134,824	44,663	50
<u>405,109</u>	<u>489,391</u>	<u>473,015</u>	Subtotal - Personnel Services	<u>489,114</u>	<u>396,756</u>	<u>618,004</u>	<u>221,248</u>	<u>56</u>
4,180	90	602	4100 Professional-Technical Service	8,875	8,875	8,875	-	-
7,743	5,139	-	4150 Professional - Technical Medical	-	-	-	-	-
23,825	24,589	23,800	4200 Travel	30,355	30,355	30,355	-	-
-	10	-	4250 Extra Curricular Travel	-	-	-	-	-
17,685	17,918	7,573	4402 Purchased Services	2,734	2,734	2,734	-	-
-	-	560	4410 Rental	-	-	-	-	-
14,817	48,852	15,298	4501 Supplies *	28,457	21,107	17,654 *	(3,453)	73
1,104	1,200	1,400	4502 Discretionary Material	1,400	1,200	1,700	500	42
3,301	2,764	8,500	4901 Other Expenses	750	750	750	-	-
<u>72,655</u>	<u>100,562</u>	<u>57,733</u>	Subtotal - Other	<u>72,571</u>	<u>65,021</u>	<u>62,068</u>	<u>(2,953)</u>	<u>(5)</u>
-	-	12,357	5101 Equipment	-	-	-	-	-
2,421	816	188	5102 Equipment-Technology	-	-	-	-	-
<u>2,421</u>	<u>816</u>	<u>12,545</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 480,185</u>	<u>\$ 590,769</u>	<u>\$ 543,293</u>	Function Totals	<u>\$ 561,685</u>	<u>\$ 461,777</u>	<u>\$ 680,072</u>	<u>\$ 218,295</u>	<u>47</u>
			<u>Staff in FTE</u>					
5.50	8.00	7.00	Special Ed Teachers	7.00	4.00	4.00		
-	-	-	Specialists	-	2.00	4.50		
3.26	2.64	3.52	Aides	3.52	1.76	1.76		
<u>8.76</u>	<u>10.64</u>	<u>10.52</u>	Totals	<u>10.52</u>	<u>7.76</u>	<u>10.26</u>		

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

* Funds transferred to schools for:
Substitutes to allow staff to prepare IEP's, attend staffing and parent meetings.
Supplies for special service programs based on actual student enrollment.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Location: 81 Special Services
Function: 4220 Special Services - Student

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 245,309	\$ 251,144	\$ 245,576	3140 Director/Coordinator Certified	\$ 246,521	\$ 258,885	\$ 266,964	\$ 8,079	3
14,554	50,325	51,550	3150 Teachers	51,550	59,650	62,073	2,423	4
677	-	-	3162 Emolument	-	-	-	-	-
850	-	-	3171 Substitute Certified w/Certificate	9,871	10,612	10,663	51	0
1,332,278	1,322,586	1,226,396	3180 Specialists - Certified	1,247,922	1,375,885	1,482,653	106,768	8
4,271	-	52,675	3230 Tutors/Aides	-	98,670	104,151	5,481	6
77,747	77,206	69,903	3240 Support Staff	68,282	75,354	78,114	2,760	4
612	411	187	3291 Substitute - Support	1,728	4,044	4,044	-	-
8,421	406	788	3294 Temporary Salaries - Support	-	-	-	-	-
2,259	2,902	-	3295 Overtime - Support	-	-	-	-	-
378	42	144	3296 Substitute Certified w/o Certificate	8,103	8,844	8,895	51	1
410,782	431,290	418,710	3500 Employee Benefits	419,680	517,449	569,366	51,917	10
<u>2,098,138</u>	<u>2,136,312</u>	<u>2,065,929</u>	Subtotal - Personnel Services	<u>2,053,657</u>	<u>2,409,393</u>	<u>2,586,923</u>	<u>177,530</u>	<u>7</u>
25,760	41,611	80,372	4100 Professional-Technical Service	3,848	3,848	3,848	-	-
2,066	5,610	2,328	4150 Professional - Technical Medical	3,938	3,938	3,938	-	-
65,834	58,616	57,044	4200 Travel	58,635	58,635	58,635	-	-
121	-	-	4310 Water & Sewer	-	-	-	-	-
1,217	1,019	1,087	4331 Postage	1,275	1,275	1,275	-	-
7,320	8,937	13,149	4332 Telephone	6,700	6,700	6,700	-	-
3,745	1,542	1,800	4402 Purchased Services	450	660	450	(210)	(32)
1,760	1,110	538	4408 Purchased Service - Copier	6,917	6,917	6,917	-	-
60	-	-	4410 Rental	-	-	-	-	-
533	334	338	4430 Repair & Maintenance Agreement	3,000	2,790	3,000	210	8
23,903	9,513	20,893	4501 Supplies*	18,120	13,440	5,850	(7,590)	(56)
6,041	5,202	4,612	4502 Discretionary Material	6,002	6,496	6,530	34	1
1,181	(192)	636	4901 Other Expenses	-	-	-	-	-
-	-	-	4903 Professional Dues	640	640	640	-	-
<u>139,541</u>	<u>133,302</u>	<u>182,797</u>	Subtotal -Other	<u>109,525</u>	<u>105,339</u>	<u>97,783</u>	<u>(7,556)</u>	<u>(7)</u>
-	775	283	5101 Equipment	-	-	-	-	-
10,345	-	250	5102 Equipment-Technology	-	-	-	-	-
<u>10,345</u>	<u>775</u>	<u>533</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,248,024</u>	<u>\$ 2,270,389</u>	<u>\$ 2,249,259</u>	Function Totals	<u>\$ 2,163,182</u>	<u>\$ 2,514,732</u>	<u>\$ 2,684,706</u>	<u>\$ 169,974</u>	<u>7</u>

<u>Staff in FTE</u>					
1.00	1.00	1.00	Director	1.00	1.00
3.00	3.00	3.00	Coordinators	3.00	3.00
-	-	1	Teachers	0.75	1.00
28.51	28.01	26.26	Special Ed Teachers	26.26	28.48
-	-	-	Special Ed Aides	-	4.02
3.50	3.00	3.00	Support	2.00	3.00
<u>36.01</u>	<u>35.01</u>	<u>34.01</u>	Totals	<u>33.01</u>	<u>40.67</u>

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

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

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Location: 83 Districtwide Service

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 455,948	\$ 235,154	\$ 142,988	3150 Teachers *	\$ 402,667	\$ 1,289,464	\$ 252,220	* \$ (1,037,244)	(80)
-	(239)	-	3162 Emolument	-	-	-	-	-
1,700	1,100	2,199	3171 Substitute Certified w/Certificate *	109,046	109,346	102,353	* (6,993)	(6)
31	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
-	-	-	3173 Long Term Substitute - Certified*	136,290	136,290	126,980	(9,310)	-
68,450	71,064	115,218	3240 Support Staff	112,303	159,400	124,456	(34,944)	(22)
-	-	1,687	3250 Maintenance/ Custodians	-	40,487	-	(40,487)	(100)
280	-	-	3291 Substitute - Support	2,304	2,304	2,304	-	-
-	-	409	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	174	3295 Overtime - Support	-	-	-	-	-
1,664	2,037	2,724	3296 Substitute Certified W/O Certificate	585	885	885	-	-
2,578,759	897,154	1,650,018	3500 Employee Benefits	721,059	365,767	139,042	(226,725)	(62)
<u>3,106,832</u>	<u>1,206,270</u>	<u>1,915,417</u>	Subtotal - Personnel Services	<u>1,484,254</u>	<u>2,103,943</u>	<u>748,240</u>	<u>(1,355,703)</u>	<u>(64)</u>
708	1,437	738	4200 Travel	-	-	-	-	-
75	-	-	4332 Telephone	-	-	-	-	-
40,249	41,232	44,537	4350 In Kind Utilities **	43,892	43,892	43,992	**	-
-	-	2,883	4402 Purchased Services	-	-	-	-	-
67,365	71,260	79,599	4403 In Kind Custodial **	70,767	70,767	70,767	**	-
5,023,344	5,102,267	5,004,063	4404 In Kind Maintenance **	4,900,717	4,900,717	4,900,717	**	-
(5,818)	(2,852)	40,751	4408 Purchased Service - Copiers	87,377	-	-	-	-
704,577	701,020	838,581	4471 In Kind Insurance **	922,958	922,958	1,225,899	** 302,941	33
770	(2)	(193)	4501 Supplies	-	-	-	-	-
640	490	440	4502 Discretionary Material	390	590	590	-	-
15,566	(20,075)	(9,254)	4901 Other Expenses	-	-	-	-	-
16,371	27,687	19,221	4904 Physical Exam Reimbursement	35,000	35,000	35,000	-	-
-	240,399	-	5500 Transfer to Other Fund	117,751	117,751	126,521	8,770	7
297,236	-	120,727	5520 Transfer To Other Fund ***	-	-	-	-	-
<u>6,161,083</u>	<u>6,162,863</u>	<u>6,142,093</u>	Subtotal - Other	<u>6,178,852</u>	<u>6,091,675</u>	<u>6,403,386</u>	<u>311,711</u>	<u>5</u>
-	420	-	5102 Equipment Technology	250,000	250,000	-	(250,000)	-
<u>\$ 9,267,915</u>	<u>\$ 7,369,553</u>	<u>\$ 8,057,510</u>	Totals	<u>\$ 7,913,106</u>	<u>\$ 8,445,618</u>	<u>\$ 7,151,626</u>	<u>\$ (1,293,992)</u>	<u>(59)</u>

Staff in FTE

2.95	3.95	1.95	Teachers	1.95	6.45	2.95
3.00	3.00	4.00	Support	4.00	4.00	4.00
<u>5.95</u>	<u>6.95</u>	<u>5.95</u>	Totals	<u>5.95</u>	<u>10.45</u>	<u>6.95</u>

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

* 3150 teachers includes funds allocated to cover salary schedule lane movements resulting from employees receiving additional credits and funds to cover negotiated personal leave cash outs.

** Substitute budgets to cover extenuating circumstances.

*** Pass through activities from the Kenai Peninsula Borough

*** Transfers to other funds:
Pupil Transportation \$22,000
Food Services \$145,828

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Location: 84 Secondary Curriculum

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
148,907	76,229	74,589	3140 Director/Coordinator Certified	\$ 73,426	\$ 82,039	\$ 83,054	\$ 1,015	1
-	55,790	183,868	3150 Teachers*	-	298,000	-	(298,000) ***	(100)
5,464	5,298	825	3162 Emolument	8,575	8,575	8,575	-	-
4,336	5,736	7,661	3171 Substitute Certified w/Certificate	17,172	37,172	17,172	(20,000) ***	(54)
52,876	48,618	49,032	3240 Support Staff	49,978	28,500	29,360	860	3
-	-	2,602	3250 Maintenance/ Custodians	-	-	-	-	-
511	691	583	3291 Substitute - Support	1,276	700	700	-	-
476	2,477	864	3294 Temporary Salaries - Support	1,216	1,216	1,216	-	-
633	251	1,083	3295 Overtime - Support	-	-	-	-	-
1,916	3,150	10,119	3296 Substitute Certified w/o Certificate	9,788	9,788	9,788	-	-
49,273	50,814	77,132	3500 Employee Benefits*	39,552	73,862	35,766	(38,096)	(52)
<u>264,392</u>	<u>249,054</u>	<u>408,358</u>	Subtotal - Personnel Services	<u>200,983</u>	<u>539,852</u>	<u>185,631</u>	<u>(354,221)</u>	<u>(66)</u>
3,313	12,990	4,382	4100 Professional - Technical Service	8,375	25,875	8,375	(17,500) ***	(68)
27,715	20,529	15,709	4200 Travel	15,160	22,660	15,160	(7,500)	(33)
199	-	-	4310 Water And Sewage	-	-	-	-	-
663	155	119	4331 Postage	1,189	1,189	1,189	-	-
3,202	3,499	2,098	4332 Telephone	3,105	3,105	3,105	-	-
4,285	10,203	76,098	4402 Purchased Services	13,950	63,950	13,950	(50,000) ***	(78)
2,148	1,709	698	4408 Purchased Service - Xerox	5,363	5,363	5,363	-	-
-	14	-	4409 Purchased Service - Riso	-	-	-	-	-
32	-	-	4430 Repair & Maintenance Agreement	1,875	1,875	1,875	-	-
47,333	129,528	42,621	4501 Supplies *	465,563	1,211,263	19,749	(1,191,514) ***	(98)
-	200	580	4502 Discretionary Material	-	-	-	-	-
6,019	5,256	(4,369)	4901 Other Expenses **	28,052	4,852	28,052	23,200	478
55	184	69	4903 Professional Dues	640	640	640	-	-
<u>94,964</u>	<u>184,267</u>	<u>138,005</u>	Subtotal - Other	<u>543,272</u>	<u>1,340,772</u>	<u>97,458</u>	<u>(1,243,314)</u>	<u>(93)</u>
90	2,791	241	5101 Equipment	-	-	-	-	-
13,265	53,609	18,090	5102 Equipment-Technology	-	2,300	-	(2,300)	(100)
<u>13,355</u>	<u>56,400</u>	<u>18,331</u>	Subtotal - Equipment	<u>-</u>	<u>2,300</u>	<u>-</u>	<u>(2,300)</u>	<u>(100)</u>
<u>\$ 372,711</u>	<u>\$ 489,721</u>	<u>\$ 564,694</u>	Location Totals	<u>\$ 744,255</u>	<u>\$ 1,882,924</u>	<u>\$ 283,089</u>	<u>\$ (1,599,835)</u>	<u>(85)</u>
			<u>Staff in FTE</u>					
2.00	1.00	1.00	Director	1.00	1.00	1.00		
1.00	1.00	2.90	Teachers	1.00	-	-		
2.00	2.00	2.00	Support	2.00	1.00	1.00		
<u>5.00</u>	<u>4.00</u>	<u>5.90</u>	Totals	<u>4.00</u>	<u>2.00</u>	<u>2.00</u>		

The Secondary Curriculum's main budget is to support the review and rewrite of the 9 subject areas in curriculum, rotating every seven years, and for the administration of the district-wide Assessment Program, for grades 7-12. The revision of each curriculum requires comprehensive training and teacher support for implementation district-wide, and is an ongoing task year round. Trainer's fees, sub time, travel for teachers, cost of committee meetings, cost of printing the guides and binders, student and teachers' 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 also includes logistical support, training and assistance to site administrators and teachers, participation on state and district committees, research and development, implementation of new testing protocols, and analysis of District and school results. This department also provides support to the Student Records Department and the School Development Planning Process.

* Funds to be transferred to schools for curriculum adoption.

** Funds transferred to intervention program mini-grants.

*** Reduction of Learning Opportunity Funds

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures
Location: 85 Elementary Curriculum

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 73,373	\$ 72,701	\$ 96,450	3140 Director/Coordinator Certified	\$ 71,633	\$ 80,815	\$ 81,805	\$ 990	1
11,073	11,516	55,976	3150 Teachers	44,016	34,000	36,818	\$ 2,818	8
300	2,400	1,650	3162 Emolument	3,875	104,690	3,875	(100,815) *	(96)
10,899	7,596	12,943	3171 Substitute Certified w/Certificate	24,904	24,904	21,994	(2,910) *	(12)
2,636	3,165	3,450	3172 Temporary Certified w/Certificate	2,500	2,500	2,500	-	-
10,797	-	-	3230 Tutors / Aides	-	-	-	-	-
43,278	44,827	44,545	3240 Support Staff	48,898	51,216	50,690	(526)	(1)
61	-	74	3291 Substitute - Support	1,652	1,652	1,652	-	-
2,003	3,366	4,008	3294 Temporary Salaries - Support	7,685	92,685	7,685	(85,000) *	(92)
6,499	8,601	11,594	3296 Substitute Certified w/o Certificate	12,243	12,243	12,243	-	-
50,006	41,111	53,988	3500 Employee Benefits	51,850	74,466	56,462	(16,004)	(21)
<u>210,925</u>	<u>195,283</u>	<u>284,678</u>	Subtotal - Personnel Services	<u>269,256</u>	<u>479,171</u>	<u>277,724</u>	<u>(201,447)</u>	<u>(42)</u>
861	4,440	1,217	4100 Professional - Technical Service	1,300	1,300	1,300	-	-
15,310	13,904	17,101	4200 Travel	17,879	17,879	17,879	-	-
67	-	-	4310 Water And Sewer	-	-	-	-	-
14	733	940	4331 Postage	733	733	733	-	-
1,880	1,820	1,422	4332 Telephone	3,100	3,100	3,100	-	-
16,944	14,565	19,118	4402 Purchased Services	23,765	23,765	23,765	-	-
1,727	1,110	538	4408 Purchased Service - Xerox	1,733	1,733	1,733	-	-
380	380	3,707	4410 Rental	713	713	3,713	3,000	421
3,797	3,441	-	4430 Repair & Maintenance Agreement	1,219	1,219	1,219	-	-
16,197	26,645	37,714	4501 Supplies	25,510	125,510	10,051	(115,459) *	(92)
-	-	250	4502 Discretionary Material	200	200	200	-	-
3,669	810	26,576	4901 Other Expenses	1,050	1,050	1,050	-	-
774	289	221	4903 Professional Dues	640	640	640	-	-
<u>61,620</u>	<u>68,137</u>	<u>108,804</u>	Subtotal - Other	<u>77,842</u>	<u>177,842</u>	<u>65,383</u>	<u>(112,459)</u>	<u>(63)</u>
-	(46)	3,623	5101 Equipment	-	-	-	-	-
4,729	869	8,877	5102 Equipment-Technology	-	-	-	-	-
<u>4,729</u>	<u>823</u>	<u>12,500</u>	Subtotal - Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 277,274</u>	<u>\$ 264,243</u>	<u>\$ 405,982</u>	Location Totals	<u>\$ 347,098</u>	<u>\$ 657,013</u>	<u>\$ 343,107</u>	<u>\$ (313,906)</u>	<u>(48)</u>
Staff in FTE								
1.00	1.00	1.00	Director	1.00	1.00	1.00		
-	-	1.25	Teachers	1.25	1.00	1.00		
2.00	2.00	2.00	Support	2.00	2.00	2.00		
<u>3.00</u>	<u>3.00</u>	<u>4.25</u>	Totals	<u>4.25</u>	<u>4.00</u>	<u>4.00</u>		

The Assessment Department's main budget supports the administration of state mandated assessments: Terra Nova Complete Battery Plus (grades 4, 5, 7 & 9), Benchmarks (grades 3, 6 & 8), 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), and Bangor Reading Assessment (grades 1 & 2). 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. School Board mandated development of Social Studies and Science assessments for the district are also financed through the assessment department. Areas under the umbrella of the Elementary Education Director include: Pupil and Personnel Records, District Art Specialist and Elementary Education Parent Contact.

* Reduction of Learning Opportunity funds.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Fund: 100 General Fund - Expenditures
Location: 86 Media Center

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 23,677	\$ 24,625	\$ 51,147	3140 Director/Coordinator Certified	\$ 51,147	\$ 54,946	\$ 57,647	\$ 2,701	5
450	200	200	3171 Substitute Certified w/Certificate	-	-	-	-	-
20,389	21,081	18,138	3230 Tutors/Aides	18,138	19,521	20,534	1,013	5
26,819	26,835	25,823	3240 Support Staff	27,175	27,577	-	(27,577)	(100)
2,931	1,062	1,851	3291 Substitute - Support	1,152	1,152	-	(1,152)	(100)
-	21,225	-	3293 Long Term Sub - Support	-	-	-	-	-
3,996	3,968	4,005	3294 Temporary Salaries - Support	4,014	4,014	2,065	(1,949)	(49)
84	415	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
22,905	26,524	29,846	3500 Employee Benefits	31,049	33,656	25,095	(8,561)	(25)
101,251	125,935	131,010	Subtotal - Personnel Services	132,675	140,866	105,341	(35,525)	-
1,116	948	1,558	4200 Travel	1,000	1,000	1,000	-	-
-	56	-	4310 Water And Sewage	-	-	-	-	-
111	47	204	4331 Postage	248	248	248	-	-
1,992	2,022	1,830	4332 Telephone	2,300	2,300	2,300	-	-
728	1,750	2,038	4402 Purchased Services	2,690	744	2,744	2,000	269
443	273	713	4408 Purchased Service - Xerox	1,845	1,845	1,845	-	-
112	113	-	4430 Repair And Maintenance Agreement	375	375	375	-	-
19,617	33,688	56,495	4501 Supplies	29,446	31,112	11,470	(19,642)	(63)
100	100	200	4502 Discretionary Material	200	200	200	-	-
210	28	7	4901 Other Expenses	148	148	148	-	-
24,429	39,025	63,045	Subtotal - Other	38,252	37,972	20,330	(17,642)	(46)
-	982	3,431	5101 Equipment	-	280	-	(280)	(100)
3,515	490	2,451	5102 Equipment-Technology	-	-	-	-	-
3,515	1,472	5,882	Subtotal - Equipment	-	280	-	(280)	(100)
<u>\$ 129,195</u>	<u>\$ 166,432</u>	<u>\$ 199,937</u>	Location Totals	<u>\$ 170,927</u>	<u>\$ 179,118</u>	<u>\$ 125,671</u>	<u>\$ (53,447)</u>	(30)
<u>Staff in FTE</u>								
0.50	0.50	1.00	Coordinator	1.00	1.00	1.00		
1.00	1.00	1.00	Aides	1.00	1.00	1.00		
1.00	1.00	1.00	Support	1.00	1.00	-		
<u>2.50</u>	<u>2.50</u>	<u>3.00</u>	Totals	<u>3.00</u>	<u>3.00</u>	<u>2.00</u>		

The District Media Center provides curriculum support materials to all 42 District schools, and since 1999 has also circulated materials to families in the Connections Program. These materials include video and audio items, manipulatives, big books and book sets, resource kits and many other types of items with the collection totaling over 14,000 items.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Location: 87 Nursing Service

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 162	\$ -	\$ -	3171 Substitute Certified w/Certificate	\$ -	\$ -	\$ -	\$ -	-
51,394	32,125	31,361	3220 Specialist - Nurse	30,720	32,887	54,863	21,976	67
12,118	12,514	12,779	3240 Support Staff	12,714	13,679	14,537	858	6
2,075	1,673	-	3291 Substitute - Support	1,589	1,802	2,004	202	11
784	-	-	3294 Temporary Salaries - Support	-	-	-	-	-
1,732	76	-	3295 Overtime - Support	-	-	-	-	-
126	-	-	3296 Substitute Certified w/o Certification	-	-	-	-	-
17,939	29,793	16,234	3500 Employee Benefits	14,160	17,896	25,102	7,206	40
<u>86,330</u>	<u>76,181</u>	<u>60,374</u>	Subtotal - Personnel Services	<u>59,183</u>	<u>66,264</u>	<u>96,506</u>	<u>30,242</u>	-
60	52	406	4100 Professional-Technical Service	1,920	1,920	1,920	-	-
4,101	2,835	3,538	4150 Professional-Technical Medical	4,500	4,500	4,500	-	-
13,644	16,193	16,845	4200 Travel	20,187	20,187	24,462	4,275	21
55	232	67	4310 Water And Sewage	67	67	140	73	109
39	33	48	4331 Postage	56	56	56	-	-
1,508	1,704	1,504	4332 Telephone	1,825	1,825	1,816	(9)	(0)
3,929	4,135	4,579	4402 Purchased Services	4,500	5,050	5,000	(50)	(1)
-	-	-	4408 Purchased Service - Xerox	1,039	1,039	1,039	-	-
517	300	300	4410 Rental	300	300	300	-	-
50	50	-	4430 Repair & Maintenance Agreement	188	188	188	-	-
3,887	1,116	6,927	4501 Supplies	3,410	2,860	1,344	(1,516)	(53)
874	4,786	525	4901 Other Expenses	5,105	5,105	5,105	-	-
<u>28,664</u>	<u>31,436</u>	<u>34,739</u>	Subtotal - Other	<u>43,097</u>	<u>43,097</u>	<u>45,870</u>	<u>2,773</u>	6
-	-	135	5101 Equipment	-	-	-	-	-
-	-	1,531	5102 Equipment-Technology	-	-	-	-	-
-	-	1,666	Subtotal - Equipment	-	-	-	-	-
<u>\$ 114,994</u>	<u>\$ 107,617</u>	<u>\$ 96,779</u>	Function Totals	<u>\$ 102,280</u>	<u>\$ 109,361</u>	<u>\$ 142,376</u>	<u>\$ 33,015</u>	30
			<u>Staff in FTE</u>					
0.75	0.75	0.75	Nurses	0.75	1.12	1.47		
0.63	0.63	0.63	Support	0.63	0.63	0.63		
<u>1.38</u>	<u>1.38</u>	<u>1.38</u>	Totals	<u>1.38</u>	<u>1.75</u>	<u>2.10</u>		

Health Services provides program management in a variety of aspects for both student and staff health. School Nurses strengthen and facilitate the educational process. They work to remove and/or modify health related barriers to learning. One focus of school health services is the early detection and correction of student health problems. Children who have undiagnosed medical barriers often do not ask for help because they do not recognize these as barriers. The school nurse is uniquely qualified in pediatric health assessment, referral procedures, community health and health promotion.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Location: 92 Federal Programs - Grants

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ 79,627	\$ 76,641	\$ 76,322	3140 Director/Coordinator Certified	\$ 76,258	\$ 85,099	\$ 85,888	\$ 789	1
28,225	32,023	37,798	3150 Teachers	-	55,000	-	(55,000) *	(100)
450	300	710	3162 Emolument	-	-	-	-	-
-	-	300	3171 Substitute Certified w/Certificate	300	300	300	-	-
48,117	50,491	52,286	3180 Specialists - Certified	54,220	56,496	59,622	3,126	6
94,760	63,288	60,932	3230 Tutors/Aides	63,299	78,767	90,621	11,854	15
43,942	48,641	23,241	3240 Support Staff	18,393	18,677	18,949	272	1
2,310	589	437	3291 Substitute - Support	2,753	3,007	3,116	109	4
-	2,126	1,106	3294 Temporary Salaries - Support	-	-	-	-	-
420	-	1,008	3296 Substitute Certified w/o Certificate	300	300	300	-	-
90,615	90,333	56,808	3500 Employee Benefits	70,686	88,939	90,857	1,918	2
<u>388,466</u>	<u>364,432</u>	<u>310,948</u>	Subtotal - Personnel Services	<u>286,209</u>	<u>386,585</u>	<u>349,653</u>	<u>(36,932)</u>	(10)
-	-	135,424	4100 Professional Tech Service	844	35,844	844	(35,000) *	(98)
10,650	10,761	10,196	4200 Travel	6,875	11,875	6,875	(5,000) *	(42)
-	-	59	4250 Extra Curricular Travel	-	-	-	-	-
438	57	133	4331 Postage	300	325	325	-	-
-	21	2,541	4332 Telephone	500	500	500	-	-
17	572	167	4402 Purchased Services	750	750	750	-	-
-	-	643	4408 Purchased Services - Copiers	-	-	-	-	-
-	-	-	4410 Rental	150	150	150	-	-
5,168	4,638	5,000	4501 Supplies	7,657	27,632	3,007	(24,625) *	(89)
72	300	300	4502 Discretionary Material	200	200	200	-	-
891	374	5	4901 Other Expenses*	874	10,874	874	(10,000) *	(92)
-	-	-	4903 Professional Dues	640	640	640	-	-
<u>17,236</u>	<u>16,723</u>	<u>154,468</u>	Subtotal - Other	<u>18,790</u>	<u>88,790</u>	<u>14,165</u>	<u>(74,625)</u>	(84)
-	-	9,345	5101 Equipment	-	20,000	-	(20,000) *	(100)
-	1,387	4,725	5102 Equipment - Technology	-	13,322	-	(13,322) *	(100)
-	1,387	14,070	Subtotal - Equipment	-	33,322	-	(33,322)	(100)
<u>\$ 405,702</u>	<u>\$ 382,542</u>	<u>\$ 479,486</u>	Location Totals	<u>\$ 304,999</u>	<u>\$ 508,697</u>	<u>\$ 363,818</u>	<u>\$ (144,879)</u>	(28)
			<u>Staff in FTE</u>					
-	-	1.00	Administrator	1.00	1.00	1.00		
2.00	1.50	1.50	Teachers	1.50	-	-		
-	-	-	Specialist	-	1.00	1.00		
5.40	5.40	4.03	Aides	4.03	4.47	4.66		
0.75	0.75	1.00	Support	0.75	0.75	0.75		
<u>8.15</u>	<u>7.65</u>	<u>7.53</u>	Totals	<u>7.28</u>	<u>7.22</u>	<u>7.41</u>		

Federal Programs provides bilingual instructors and English as a Second Language 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.

* Reduction of Learning Opportunity funds.

**Kenai Peninsula Borough School District
2003 - 2004 Budget**

Location: 96 Unallocated

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3150 Teachers	\$ 142,249	\$ 48,922	\$ 160,111	\$ 111,189	227
-	-	-	3161 Extra-Duty Compensation Certified	6,047	6,047	869	(5,178)	(86)
-	-	-	3171 Substitute Certified w/Certificate	2,116	2,238	1,125	(1,113)	(50)
-	-	-	3180 Specialists - Certified	426,000	-	-	-	-
-	-	-	3220 Specialist - Nurse	18,346	16,274	-	(16,274)	(100)
-	-	-	3230 Tutors/Aides	27,176	22,343	-	(22,343)	(100)
-	-	-	3240 Support Staff	115,491	41,797	-	(41,797)	(100)
-	-	-	3250 Maintenance/Custodians	113,555	12,792	-	(12,792)	(100)
-	-	-	3291 Substitute - Support	2,425	2,448	-	(2,448)	(100)
-	-	-	3296 Substitute Certified w/o Certificate	394	516	1,125	609	118
-	-	-	3500 Employee Benefits	159,342	59,451	48,973	(10,478)	(18)
-	-	-	Subtotal - Personnel Services	1,013,141	212,828	212,203	(625)	(0)
-	-	-	4310 Water and Sewage	13,463	13,463	-	(13,463)	-
-	-	-	4360 Electricity	15,882	882	-	(882)	-
-	-	-	4502 Discretionary Material	756	344	750	406	118
-	-	-	4901 Other Expenses	25,000	16,037	3,512	(12,525)	(78)
-	-	-	4905 Contingency	-	-	-	-	-
-	-	-	Subtotal - Other	55,101	30,726	4,262	(26,464)	(86)
\$ -	\$ -	\$ -	Location Totals	\$ 1,068,242	\$ 243,554	\$ 216,465	\$ (27,089)	(11)

Staff in FTE						
2.16	3.49	1.82	Teachers	10.38	1.72	3.75
-	1.07	2.25	Special Ed Aides	2	-	-
-	-	-	Aides	-	1.31	-
0.63	0.63	0.27	Nurse	0.62	0.55	-
0.49	-	2	Support	1.00	1.65	-
0.35	0.51	1.50	Custodians	1.00	0.75	-
<u>3.63</u>	<u>5.70</u>	<u>7.49</u>	Totals	<u>14.59</u>	<u>5.98</u>	<u>3.75</u>

\$ 73,527,510	\$ 73,397,173	\$ 76,627,829	Fund Totals	\$ 76,506,530	\$ 77,648,001	\$ 72,509,508	\$ (5,138,493)
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Unallocated Funds:

- 3150 teachers to address extenuating needs in schools for regular and special education.
- Utilities and Other Expenses to address potential utility costs overruns and extenuating equipment needs at the building level.

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**SPECIAL
REVENUE
FUNDS**

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 351 After The Bell - 21st Century

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 335,618	\$ 456,898	\$ 546,091	0150 Intergovernmental - Federal	\$ 880,463	\$ 334,372	\$ -	\$ (334,372)	(100)
<u>Expenditure</u>								
-	-	-	3140 Director/Coordinator Certified	-	-	-	-	-
1,228	-	-	3150 Teachers	-	-	-	-	-
925	-	-	3172 Temporary Salaries - Cert. W/Certificate	-	-	-	-	-
42,054	41,567	46,876	3212 Director/Coordinator Support	73,432	17,947	-	(17,947)	-
56,467	197,073	188,476	3230 Tutors/Aides	276,791	145,239	-	(145,239)	(100)
28,157	35,591	75,263	3240 Support Staff	76,037	28,107	-	(28,107)	(100)
-	-	5,943	3250 Maintenance/Custodians	-	7,239	-	(7,239)	-
426	438	1,533	3272 Activity Bus Driver	1,500	1,284	-	(1,284)	-
120	423	-	3291 Substitute - Support	-	-	-	-	-
805	9,044	4,626	3294 Temporary Salaries - Support	4,500	4,768	-	(4,768)	-
1,000	-	566	3295 Overtime - Support	-	-	-	-	-
22,086	37,434	72,721	3500 Fringe Benefits	74,675	44,504	-	(44,504)	(100)
<u>153,268</u>	<u>321,570</u>	<u>396,004</u>	Subtotal - Personnel Services	<u>506,935</u>	<u>249,088</u>	<u>-</u>	<u>(249,088)</u>	<u>(100)</u>
2,428	5,146	938	4100 Professional Technical Services	20,000	2,686	-	(2,686)	(100)
10,671	13,771	10,374	4200 Travel	13,500	2,127	-	(2,127)	(100)
361	3,630	1,335	4250 Extra-curricular Travel	15,000	3,332	-	(3,332)	-
-	252	-	4320 Garbage	-	-	-	-	-
481	669	421	4331 Postage	2,000	304	-	(304)	-
1,412	2,582	2,895	4332 Telephone	4,865	2,583	-	(2,583)	(100)
23,127	9,237	3,966	4402 Purchased Services	8,000	2,299	-	(2,299)	(100)
757	8,316	8,864	4410 Rentals	8,976	332	-	(332)	-
-	255	-	4430 Repairs	-	-	-	-	-
-	512	-	4450 Liability Insurance	-	-	-	-	-
-	6,226	-	4471 In Kind Insurance	8,000	-	-	-	-
88,786	35,541	74,424	4501 Supplies	182,330	55,349	-	(55,349)	(100)
-	-	168	4580 Gas & Oil	1,000	-	-	-	-
-	-	-	4590 Food	-	-	-	-	-
15,377	24,727	7,626	4901 Other Expenses	63,480	4,139	-	(4,139)	(100)
-	1,144	-	4903 Professional Dues	-	-	-	-	-
9,490	15,109	19,027	4950 Indirect Costs	30,377	11,619	-	(11,619)	(100)
<u>152,890</u>	<u>127,117</u>	<u>130,038</u>	Subtotal - Other	<u>357,528</u>	<u>84,770</u>	<u>-</u>	<u>-</u>	<u>-</u>
7,769	1,843	13,448	5101 Equipment	12,000	514	-	(514)	(100)
21,691	6,368	6,601	5102 Equipment - Technology	4,000	-	-	-	-
<u>29,460</u>	<u>8,211</u>	<u>20,049</u>	Subtotal - Equipment	<u>16,000</u>	<u>514</u>	<u>-</u>	<u>(514)</u>	<u>-</u>
<u>335,618</u>	<u>456,898</u>	<u>546,091</u>	Fund Total	<u>880,463</u>	<u>334,372</u>	<u>-</u>	<u>(334,372)</u>	<u>(100)</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>

After The Bell is a collaborative effort of KPBSD and the Boys & Girls Club of the Kenai Peninsula. The purpose of the grant is to provide academic tutoring and assistance with homework along with enrichment activities and recreational opportunities during the after school hours four to five days a week. There is also a summer program. The goal is to provide a safe, secure environment in the school setting. Outcomes should be improvement in students' grades, increased retention, and change in students' attitudes toward schoolwork.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 352 Alaska Native At Risk

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 241,058	\$ -	0150 Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	-	-	3140 Director/Coordinator Certified	-	-	-	-	-
-	-	-	3150 Teachers	-	-	-	-	-
-	1,250	-	3162 Emolument	-	-	-	-	-
-	-	-	3172 Temporary Salaries - Cert. W/Certificate	-	-	-	-	-
-	-	-	3212 Director/Coordinator Support	-	-	-	-	-
-	9,287	-	3230 Tutors/Aides	-	-	-	-	-
-	3,652	-	3240 Support Staff	-	-	-	-	-
-	-	-	3250 Maintenance/Custodians	-	-	-	-	-
-	-	-	3272 Activity Bus Driver	-	-	-	-	-
-	109	-	3291 Substitute - Support	-	-	-	-	-
-	80	-	3294 Temporary Salaries - Support	-	-	-	-	-
-	25	-	3295 Overtime - Support	-	-	-	-	-
-	8,178	-	3500 Fringe Benefits	-	-	-	-	-
-	22,579	-	Subtotal - Personnel Services	-	-	-	-	-
-	117,308	-	4100 Professional Technical Services	-	-	-	-	-
-	238	-	4200 Travel	-	-	-	-	-
-	-	-	4250 Extra-curricular Travel	-	-	-	-	-
-	-	-	4331 Postage	-	-	-	-	-
-	-	-	4332 Telephone	-	-	-	-	-
-	33	-	4402 Purchased Services	-	-	-	-	-
-	-	-	4410 Rentals	-	-	-	-	-
-	44,125	-	4501 Supplies	-	-	-	-	-
-	15,733	-	4901 Other Expenses	-	-	-	-	-
-	7,972	-	4950 Indirect Costs	-	-	-	-	-
-	185,409	-	Subtotal - Other	-	-	-	-	-
-	14,664	-	5101 Equipment	-	-	-	-	-
-	18,406	-	5102 Equipment - Technology	-	-	-	-	-
-	33,070	-	Subtotal - Equipment	-	-	-	-	-
-	241,058	-	Fund Total	-	-	-	-	-
-	-	-	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 Native At-Risk grant provides for curriculum enhancement and extended learning opportunities for students in grades three through eight in the Native villages of Nanwalek, Port Graham, and Tyonek.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 353 Alaska Native Preschool

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 282,165	\$ -	0150 Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	-	-	3140 Director/Coordinator Certified	-	-	-	-	-
-	-	-	3150 Teachers	-	-	-	-	-
-	1,250	-	3162 Emolument	-	-	-	-	-
-	-	-	3212 Director/Coordinator Support	-	-	-	-	-
-	9,287	-	3230 Tutors/Aides	-	-	-	-	-
-	3,587	-	3240 Support Staff	-	-	-	-	-
-	-	-	3250 Maintenance/Custodians	-	-	-	-	-
-	-	-	3272 Activity Bus Driver	-	-	-	-	-
-	109	-	3291 Substitute - Support	-	-	-	-	-
-	80	-	3294 Temporary Salaries - Support	-	-	-	-	-
-	25	-	3295 Overtime - Support	-	-	-	-	-
-	8,166	-	3500 Fringe Benefits	-	-	-	-	-
-	22,504	-	Subtotal - Personnel Services	-	-	-	-	-
-	117,308	-	4100 Professional Technical Services	-	-	-	-	-
-	933	-	4200 Travel	-	-	-	-	-
-	33	-	4250 Extra-curricular Travel	-	-	-	-	-
-	45,735	-	4331 Postage	-	-	-	-	-
-	-	-	4332 Telephone	-	-	-	-	-
-	-	-	4402 Purchased Services	-	-	-	-	-
-	-	-	4410 Rentals	-	-	-	-	-
-	-	-	4501 Supplies	-	-	-	-	-
-	65,524	-	4901 Other Expenses	-	-	-	-	-
-	9,331	-	4950 Indirect Costs	-	-	-	-	-
-	238,864	-	Subtotal - Other	-	-	-	-	-
-	2,627	-	5101 Equipment	-	-	-	-	-
-	18,170	-	5102 Equipment - Technology	-	-	-	-	-
-	20,797	-	Subtotal - Equipment	-	-	-	-	-
-	282,165	-	Fund Total	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Alaska Native Preschool grant provides curriculum and home learning opportunities for the Native villages of Nanwalek, Port Graham, and Tyonek parents and students through local Headstart preschool programs.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund 202 Alaska Science & Technology Foundation

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 240,230	\$ -	\$ -	0050 Intergovernmental - State	\$ -	\$ 69,988	\$ 69,988	\$ -	-
<u>Expenditure</u>								
-	-	-	- 3162 Emolument	-	-	-	-	-
600	-	-	- 3171 Substitute Certified w/Certificate	-	-	-	-	-
-	-	-	- 3291 Substitute - Support	-	-	-	-	-
-	-	-	- 3295 Overtime - Support	-	16,200	16,200	-	-
-	-	-	- 3296 Substitute Certified w/o Certificate	-	-	-	-	-
45	-	-	- 3500 Fringe Benefits	-	-	-	-	-
-	-	-	- 4100 Professional -Technical Service	-	-	-	-	-
<u>645</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>16,200</u>	<u>16,200</u>	<u>-</u>	<u>-</u>
0	-	-	0 4100 Professional-Technical Services	-	12,000	12,000	-	-
1,003	-	-	- 4200 Travel	-	-	-	-	-
-	-	-	- 4250 Extra-Curricular Travel	-	5,140	5,140	-	-
1,180	-	-	- 4402 Purchased Services	-	-	-	-	-
74,891	-	-	- 4501 Supplies	-	-	-	-	-
586	-	-	- 4901 Other Expenses	-	27,648	27,648	-	-
<u>77,660</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>44,788</u>	<u>44,788</u>	<u>-</u>	<u>-</u>
309	-	-	- 5101 Equipment	-	-	-	-	-
161,616	-	-	- 5102 Equipment - Technology	-	9,000	9,000	-	-
<u>161,925</u>	<u>-</u>	<u>-</u>	Subtotal - Equipment	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>-</u>
<u>240,230</u>	<u>-</u>	<u>-</u>	Fund Total	<u>-</u>	<u>69,988</u>	<u>69,988</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>

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 225 Boarding Home

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 13,111	\$ 23,912	\$ 15,867	0050 Intergovernmental - State	\$ 27,308	\$ 27,308	\$ 27,308	\$ -	-
<u>Expenditure</u>								
-	-	-	4200 Travel	-	-	-	-	-
519	672	524	4250 Extracurricular Travel	1,600	1,600	1,600	-	-
12,592	23,240	15,343	4850 Stipends	25,708	25,708	25,708	-	-
-	-	-	4901 Other Expenses	-	-	-	-	-
<u>13,111</u>	<u>23,912</u>	<u>15,867</u>	Subtotal - Other	<u>27,308</u>	<u>27,308</u>	<u>27,308</u>	-	-
<u>13,111</u>	<u>23,912</u>	<u>15,867</u>	Fund Total	<u>27,308</u>	<u>27,308</u>	<u>27,308</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>	-

The Boarding Home program is state-reimbursed and provides an option for students who reside within the Kenai Peninsula Borough, but do not have available high school educational programs in their communities.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 373 Building Trades

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0040 Other Local Revenue	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	-	-	0504 Construction in Progress	-	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
<u>15,642</u>	<u>15,642</u>	<u>15,642</u>	Fund Balance, Beginning of Year	<u>15,642</u>	<u>15,642</u>	<u>15,642</u>	-	-
<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>	\$ -	-

The Building Trades Fund was established as a vocational education program to teach students the vocational skills required for constructing houses.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 265 Carl Perkins

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 239,662	\$ 248,588	\$ 234,010	0150 Intergovernmental - Federal	\$ 253,265	\$ 255,238	293,524	\$ 38,288	15
<u>Expenditure</u>								
-	4,538	-	3150 Teachers	4,729	-	-	-	-
-	-	-	3161 Extra-Duty Compensation	-	-	-	-	-
6,498	2,325	2,910	3162 Emolument	4,132	1,700	1,955	255	15
2,624	1,374	1,512	3171 Substitute Certified w/Certificate	5,165	4,000	4,600	600	15
61,931	62,468	63,005	3180 Specialists - Certificated	65,286	62,741	72,152	9,411	15
-	-	-	3212 Director/Coordinator Support	-	-	-	-	-
16,187	10,518	10,818	3230 Tutors/Aides	11,235	8,821	10,144	1,323	15
-	-	7,251	3240 Support Staff	6,334	3,066	3,526	460	15
267	-	-	3272 Activity Bus Driver	-	-	-	-	-
-	56	-	3291 Substitute - Support	-	-	-	-	-
1,487	3,302	1,205	3294 Temporary Salaries - Support	723	1,000	1,150	150	-
-	247	-	3295 Overtime - Support	-	-	-	-	-
2,073	2,031	2,420	3296 Substitute Certified w/o Certificate	-	-	-	-	-
20,702	16,071	17,809	3500 Fringe Benefits	21,214	18,585	21,373	2,788	15
111,769	102,930	106,930	Subtotal - Personnel Services	118,818	99,913	114,900	14,987	15
3,423	3,000	9,236	4100 Professional - Technical Service	7,231	-	-	-	-
8,789	9,288	14,087	4200 Travel	11,363	10,000	11,500	1,500	15
6,230	8,901	8,647	4250 Extracurricular Travel	7,231	945	1,087	142	15
222	-	89	4331 Postage	651	628	722	94	15
1,282	2,197	861	4332 Telephone	1,550	500	575	75	15
211	257	634	4402 Purchased Services	207	4,445	5,112	667	15
306	595	137	4408 Purchased Services - Xerox	517	-	-	-	-
-	1,476	945	4430 Repairs	826	1,043	1,199	156	-
24,785	27,263	39,635	4501 Supplies	29,134	44,379	51,036	6,657	15
200	200	200	4502 Discretionary Material	207	200	230	30	15
10,490	11,989	8,499	4901 Other Expenses	34,686	43,320	49,818	6,498	15
6,777	8,221	8,153	4950 Indirect Costs	8,821	8,870	10,201	1,331	15
62,715	73,387	91,123	Subtotal - Other	102,424	114,330	131,480	17,152	15
33,776	60,583	28,138	5101 Equipment	25,825	12,139	13,960	1,821	15
31,402	11,688	7,819	5102 Equipment - Technology	6,198	28,856	33,184	4,328	15
65,178	72,271	35,957	Subtotal - Equipment	32,023	40,995	47,144	6,149	15
239,662	248,588	234,010	Fund Total	253,265	255,238	293,524	38,288	15
-	-	-	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
2003-2004 Budget

Fund: 271 Charter School

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0050 State Revenue	\$ -	\$ 11,973	\$ 13,170	\$ 1,197	10
98,604	71,092	72,432	0150 Intergovernmental - Federal	78,214	82,500	145,313	62,813	76
<u>98,604</u>	<u>71,092</u>	<u>72,432</u>	Total Revenue	<u>78,214</u>	<u>94,473</u>	<u>158,483</u>	<u>64,010</u>	<u>68</u>
<u>Expenditure</u>								
4,731	-	-	3150 Teachers	-	-	-	-	-
-	13,542	12,300	3162 Emolument	11,843	26,709	29,380	2,671	10
2,500	-	-	3171 Substitute Certified w/Certificate	-	-	-	-	-
1,376	-	-	3172 Temporary Certified w/Certificate	-	-	-	-	-
16,231	4,717	-	3240 Support Staff	-	-	-	-	-
-	-	-	3291 Substitute - Support	-	-	-	-	-
-	-	1,605	3292 Extra-Duty Compensation - Support	1,605	1,605	1,766	-	-
287	-	-	3294 Temporary Salaries - Support	-	-	-	-	-
-	-	-	3295 Overtime - Support	2,648	-	-	-	-
336	257	-	3296 Substitute Certified w/o Certificate	-	-	-	-	-
3,573	2,501	1,651	3500 Fringe Benefits	1,994	3,528	3,881	353	10
<u>29,034</u>	<u>21,017</u>	<u>15,556</u>	Subtotal - Personnel Services	<u>18,090</u>	<u>31,842</u>	<u>35,026</u>	<u>3,024</u>	<u>10</u>
243	-	-	4100 Professional - Technical Service	4,000	30,805	33,886	3,081	10
4,247	3,268	-	4200 Travel	-	8,300	9,130	830	10
-	-	71	4331 Postage	68	-	-	-	-
529	5,548	77	4402 Purchased Services	100	-	-	-	-
696	-	-	4408 Purchased Services - Xerox	-	-	-	-	-
2,582	-	-	4430 Repairs	-	-	-	-	-
40,009	27,465	6,182	4501 Supplies	8,048	52,426	57,669	5,243	10
97	234	149	4901 Other Expenses	45,182	100	110	10	10
2,788	2,351	795	4950 Indirect Costs	2,726	5,007	5,508	501	10
<u>51,191</u>	<u>38,866</u>	<u>7,274</u>	Subtotal - Other	<u>60,124</u>	<u>96,638</u>	<u>106,302</u>	<u>9,664</u>	<u>10</u>
18,379	10,169	-	5101 Equipment	-	15,595	17,155	1,560	10
-	1,040	-	5102 Equipment - Technology	-	-	-	-	-
<u>18,379</u>	<u>11,209</u>	<u>-</u>	Subtotal - Equipment	<u>-</u>	<u>15,595</u>	<u>17,155</u>	<u>1,560</u>	<u>10</u>
<u>98,604</u>	<u>71,092</u>	<u>22,830</u>	Fund Total	<u>78,214</u>	<u>144,075</u>	<u>158,483</u>	<u>14,247</u>	<u>10</u>
-	-	49,602	Excess (Deficiency) of Revenues over Expenditures	-	(49,602)	-	49,602	
-	-	-	Fund Balance, Beginning of Year	49,602	49,602	-	(49,602)	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,602</u>	Fund Balance, End of Year	<u>\$ 49,602</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 three 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
2003-2004 Budget

Fund: 274 Class Size Reduction

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 413,784	\$ 454,626	\$ 630,146	0150 Intergovernmental - Federal	\$ 784,516	-	-	-	-
<u>Expenditure</u>								
297,278	328,954	446,462	3150 Teachers	575,948	-	-	-	-
-	3,200	-	3162 Emolument	-	-	-	-	-
-	500	-	3171 Substitute - Certified	-	-	-	-	-
8,901	-	-	3180 Specialists - Certified	-	-	-	-	-
426	100	-	3294 Temp Salaries - Support	-	-	-	-	-
-	336	-	3296 Substitute - Certified w/o Certificate	-	-	-	-	-
91,988	86,588	121,889	3500 Fringe Benefits	149,609	-	-	-	-
398,593	419,678	568,351	Subtotal - Personnel Services	725,557	-	-	-	-
-	12,560	-	4100 Professional Technical Services	-	-	-	-	-
-	6,189	-	4200 Travel	-	-	-	-	-
1,558	-	-	4402 Purchased Services	-	-	-	-	-
-	1,557	41,591	4501 Supplies	1,730	-	-	-	-
100	1,400	1,850	4502 Discretionary Materials	2,520	-	-	-	-
1,832	-	-	4901 Other Expenses	31,858	-	-	-	-
11,701	13,242	18,354	4950 Indirect Costs	22,850	-	-	-	-
15,191	34,948	61,795	Subtotal - Other	58,958	-	-	-	-
413,784	454,626	630,146	Fund Total	784,516	-	-	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Class Size Reduction (CSR) grant provides funds to hire primary grade teachers. We use these funds to lower the class size in our first grade classrooms to a ratio of 18:1. A small portion of these funds are used to provide staff development and training for primary grade teachers and for recruiting costs for primary grad teachers.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 215 Community Education

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 207,642	\$ 202,802	\$ 191,575	0040 User Fees	\$ 216,820	\$ 221,435	\$ 228,093	\$ 6,658	3
26,406	33,219	32,686	0050 Intergovernmental - State	32,765	32,487	32,765	278	1
<u>234,048</u>	<u>236,021</u>	<u>224,261</u>	Total Revenue	<u>249,585</u>	<u>253,922</u>	<u>260,858</u>	<u>6,936</u>	<u>3</u>
<u>Other Financing Sources</u>								
22,331	21,232	16,640	0250 Transfer From Other Funds	-	-	-	-	-
<u>256,379</u>	<u>257,253</u>	<u>240,901</u>	Total Revenue & Other Financing Sources	<u>249,585</u>	<u>253,922</u>	<u>260,858</u>	<u>6,936</u>	<u>3</u>
<u>Expenditure</u>								
97,064	96,213	93,420	3240 Support Staff	97,219	99,109	102,283	3,174	3
-	-	-	3250 Maintenance/Custodians	-	-	-	-	-
807	230	225	3291 Substitute - Support	500	500	500	-	-
66,035	56,428	53,448	3294 Temporary Salaries - Support	49,600	49,322	51,506	2,184	4
15	-	97	3295 Overtime - Support	-	-	-	-	-
<u>36,386</u>	<u>40,343</u>	<u>38,844</u>	3500 Fringe Benefits	<u>40,837</u>	<u>43,562</u>	<u>47,138</u>	<u>3,576</u>	<u>8</u>
<u>200,307</u>	<u>193,214</u>	<u>186,034</u>	Subtotal - Personnel Services	<u>188,156</u>	<u>192,493</u>	<u>201,427</u>	<u>8,934</u>	<u>5</u>
800	7,250	467	4100 Professional-Technical Service	7,000	7,000	7,000	-	-
716	1,259	434	4200 Travel	-	-	-	-	-
-	131	-	4250 Extracurricular Travel	-	-	-	-	-
1,991	2,065	818	4331 Postage	4,300	4,300	4,354	54	1
458	595	553	4332 Telephone	650	650	660	10	2
33,090	32,196	33,910	4402 Purchased Services	21,000	21,000	21,300	300	1
25,020	18,114	13,642	4501 Supplies	25,090	25,090	22,698	(2,392)	(10)
(355)	1,620	1,747	4901 Other Expenses	2,250	2,250	2,280	30	1
-	-	1,139	4950 Indirect Costs	1,139	1,139	1,139	-	-
<u>61,720</u>	<u>63,230</u>	<u>52,710</u>	Subtotal - Other	<u>61,429</u>	<u>61,429</u>	<u>59,431</u>	<u>(1,998)</u>	<u>(3)</u>
1,000	190	2,157	5101 Equipment	-	-	-	-	-
-	1,001	-	5102 Equipment m - Technology	-	-	-	-	-
1,000	1,191	2,157	Subtotal - Equipment	-	-	-	-	-
<u>263,027</u>	<u>257,635</u>	<u>240,901</u>	Fund Total	<u>249,585</u>	<u>253,922</u>	<u>260,858</u>	<u>6,936</u>	<u>3</u>
(6,648)	(382)	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
7,030	362	-	Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ 382</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
2003-2004 Budget

Fund: 372 Community Theater

Date:03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 77,629	\$ 77,479	\$ 38,183	0040 User Fees	\$ 99,907	\$ 99,907	\$ 100,203	\$ 296	-
-	-	340	0046 Rental of School Facilities	-	-	-	-	-
<u>77,629</u>	<u>77,479</u>	<u>38,523</u>	Total Revenue	<u>99,907</u>	<u>99,907</u>	<u>100,203</u>	<u>296</u>	-
<u>Other Financing Sources</u>								
57,063	83,505	12,448	0250 Transfer From Other Funds	-	-	-	-	-
<u>134,692</u>	<u>160,984</u>	<u>50,971</u>	Total Revenue & Other Financing Sources	<u>99,907</u>	<u>99,907</u>	<u>100,203</u>	<u>296</u>	-
<u>Expenditure</u>								
-	75	-	3162 Emolument	-	-	-	-	-
15,855	20,752	-	3240 Support Staff	-	-	-	-	-
19,771	19,977	9,846	3294 Temp Salaries - Support	15,000	15,000	15,000	-	-
37,703	31,022	29,283	3295 Overtime - Support	17,000	17,000	17,000	-	-
12,653	13,823	4,830	3500 Fringe Benefits	3,407	3,407	3,703	296	9
<u>85,982</u>	<u>85,649</u>	<u>43,959</u>	Subtotal - Personnel Services	<u>35,407</u>	<u>35,407</u>	<u>35,703</u>	<u>296</u>	1
4,036	3,670	579	4200 Travel	5,500	5,500	5,500	-	-
733	774	759	4332 Telephone	-	-	-	-	-
25,316	59,577	-	4402 Purchased Services	50,000	50,000	50,000	-	-
1,695	1,118	-	4410 Rentals	1,000	1,000	1,000	-	-
2,021	728	523	4430 Repairs And Maintenance	1,000	1,000	1,000	-	-
8,780	7,078	3,913	4501 Supplies	5,000	2,000	2,000	-	-
3,560	1,159	638	4580 Gas And Oil	1,500	1,500	1,500	-	-
2,287	1,231	-	4901 Other Expenses	500	500	500	-	-
<u>48,428</u>	<u>75,335</u>	<u>6,412</u>	Subtotal - Other	<u>64,500</u>	<u>61,500</u>	<u>61,500</u>	-	-
282	-	600	5101 Equipment	-	3,000	3,000	-	-
<u>134,692</u>	<u>160,984</u>	<u>50,971</u>	Fund Total	<u>99,907</u>	<u>99,907</u>	<u>100,203</u>	<u>296</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>	-

The Community Theater Fund was established to account for community use of three theaters in the Central Peninsula area.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 354 Drug & Violence Prevention

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 56,199	\$ 117,283	0150 Intergovernmental - Federal	\$ 291,428	\$ 266,930	\$ 266,930	\$ -	-
<u>Expenditure</u>								
-	-	-	3140 Director/Coordinator Certified	-	-	-	-	-
-	37,266	74,409	3150 Teachers	155,196	150,129	150,129	-	-
-	-	-	3162 Emolument	-	3,600	3,600	-	-
-	400	-	3171 Substitute - Certified	9,200	4,500	4,500	-	-
-	-	-	3212 Director/Coordinator Support	-	-	-	-	-
-	-	-	3230 Tutors/Aides	-	-	-	-	-
-	-	-	3240 Support Staff	-	-	-	-	-
-	-	-	3250 Maintenance/Custodians	-	-	-	-	-
-	-	-	3272 Activity Bus Driver	-	-	-	-	-
-	-	-	3291 Substitute - Support	9,200	-	-	-	-
-	-	-	3294 Temporary Salaries - Support	10,500	-	-	-	-
-	252	-	3296 Substitute - Certified w/o Certificate	-	-	-	-	-
-	10,189	20,510	3500 Fringe Benefits	43,508	38,408	38,408	-	-
-	48,107	94,919	Subtotal - Personnel Services	227,604	196,637	196,637	-	-
-	-	7,082	4100 Professional Technical Services	14,000	11,000	11,000	-	-
-	1,779	9,926	4200 Travel	25,440	17,474	17,474	-	-
-	-	-	4250 Extra-curricular Travel	-	-	-	-	-
-	-	-	4331 Postage	-	200	200	-	-
-	-	32	4332 Telephone	-	1,200	1,200	-	-
-	-	232	4402 Purchased Services	-	-	-	-	-
-	-	-	4410 Rentals	-	1,000	1,000	-	-
-	645	919	4501 Supplies	14,347	29,543	29,543	-	-
-	100	-	4502 Discretionary Materials	400	600	600	-	-
-	1,858	4,086	4950 Indirect Costs	9,637	9,276	9,276	-	-
-	4,382	22,277	Subtotal - Other	63,824	70,293	70,293	-	-
-	3,710	87	5102 Equipment - Technology	-	-	-	-	-
-	56,199	117,283	Fund Total	291,428	266,930	266,930	-	-
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

This grant provides middle school drug and violence prevention coordinators for two large middle schools in the central peninsula area. These coordinators work with the schools and communities to set up speakers and connect needy youth with appropriate agencies. They also coordinate speakers for classrooms on social and emotional health topics.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 255 Food Service

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
Revenue								
\$ 1,013,461	\$ 1,051,891	\$ 1,143,555	0020 Type A Lunch-Pupils	\$ 1,041,653	\$ 1,041,653	\$ 1,168,598	\$ 126,945	12
15,784	12,649	11,627	0040 Other Local Revenue	8,000	8,000	8,000	-	-
1,186,732	1,095,836	1,086,754	0150 Intergovernmental Federal	1,176,386	1,176,386	1,140,147	(36,239)	(3)
86,820	109,527	141,398	0162 USDA	90,675	90,675	90,815	140	0
<u>2,302,797</u>	<u>2,269,903</u>	<u>2,383,334</u>	Total Revenue	<u>2,316,714</u>	<u>2,316,714</u>	<u>2,407,560</u>	<u>90,846</u>	<u>9</u>
Other Financing Sources								
118,840	116,518	-	0250 Transfer From Other Funds	45,642	45,642	145,828	100,186	9
<u>2,421,637</u>	<u>2,386,421</u>	<u>2,383,334</u>	Total Revenue & Other Financing Sources	<u>2,362,356</u>	<u>2,362,356</u>	<u>2,553,388</u>	<u>191,032</u>	<u>9</u>
Expenditure								
50,811	51,319	51,832	3212 Director/Coordinator Support	51,832	52,869	53,926	1,057	2
139,031	124,976	110,908	3240 Support Staff	98,581	92,145	95,092	2,947	3
683,998	695,472	670,930	3260 Food Service Staff	698,870	706,276	733,715	27,439	4
35,002	29,788	25,783	3291 Substitute - Support	25,348	25,348	25,272	(76)	-
-	-	18,843	3293 Long Term Substitute - Support	-	-	-	-	-
15,997	16,954	24,806	3294 Temp Salaries - Support	11,700	11,700	11,700	-	-
1,954	1,044	3,924	3295 Overtime - Support	4,000	4,000	4,000	-	-
<u>327,643</u>	<u>360,665</u>	<u>337,117</u>	3500 Fringe Benefits	<u>349,654</u>	<u>376,250</u>	<u>405,572</u>	<u>29,322</u>	<u>8</u>
<u>1,254,436</u>	<u>1,280,218</u>	<u>1,244,143</u>	Subtotal - Personnel Services	<u>1,239,985</u>	<u>1,268,588</u>	<u>1,329,277</u>	<u>60,689</u>	<u>5</u>
2,320	2,467	2,361	4200 Travel	3,984	3,984	3,984	-	-
1,308	1,256	1,396	4331 Postage	1,268	1,268	1,458	190	15
983	1,736	2,843	4332 Telephone	1,650	1,650	2,750	1,100	67
12,919	13,726	14,782	4401 Freight Costs	12,615	12,615	14,915	2,300	18
35,875	3,035	4,384	4402 Purchased Services	3,600	3,600	3,600	-	-
610	434	1,098	4408 Purchased Service - Xerox	500	500	1,098	598	120
-	368	-	4409 Purchased Service - RISO	200	200	-	(200)	(100)
-	-	1,935	4410 Rental	-	-	-	-	-
9,304	14,271	11,036	4430 Repairs And Maintenance	10,000	10,000	11,000	1,000	10
89,323	79,603	72,921	4501 Supplies	80,750	79,385	79,300	(85)	-
36,382	(41,306)	(60,662)	4560 Inventory Adjustment	-	-	-	-	-
13,205	16,086	8,270	4580 Gas And Oil	13,300	13,300	9,050	(4,250)	(32)
758,718	807,842	830,464	4590 Food	791,225	791,225	828,725	37,500	5
158,376	169,497	184,348	4600 Milk	170,700	170,700	187,752	17,052	10
1,386	2,071	1,975	4901 Other Expenses	500	500	2,000	1,500	300
-	78	78	4903 Professional Dues	79	79	79	-	-
<u>1,120,709</u>	<u>1,071,164</u>	<u>1,077,229</u>	Subtotal - Other	<u>1,090,371</u>	<u>1,089,006</u>	<u>1,145,711</u>	<u>56,705</u>	<u>-</u>
43,815	31,322	33,057	5101 Equipment	30,000	30,000	76,400	46,400	155
2,885	3,767	1,667	5102 Equipment-Technology	2,000	2,000	2,000	-	-
<u>46,700</u>	<u>35,089</u>	<u>34,724</u>	Subtotal - Equipment	<u>32,000</u>	<u>32,000</u>	<u>78,400</u>	<u>46,400</u>	<u>145</u>
<u>2,421,845</u>	<u>2,386,471</u>	<u>2,356,096</u>	Fund Total	<u>2,362,356</u>	<u>2,389,594</u>	<u>2,553,388</u>	<u>163,794</u>	<u>7</u>
(208)	(50)	27,238	Excess (Deficiency) of Revenues over Expenditures	-	(27,238)	-	-	-
258	50	-	Fund Balance, Beginning of Year	27,238	27,238	-	-	-
<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 27,238</u>	Fund Balance, End of Year	<u>\$ 27,238</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 everyday 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
2003-2004 Budget

Fund: 240 Learning Opportunity Grant

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ -	\$ -	0150 Intergovernmental Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	-	-	4501 Supplies	-	-	-	-	-
-	-	-	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>	-

Learning Opportunity Grants were established by the 2001 Alaska Legislature to assist districts with additional remediation support for students and schools in reaching the Alaska Content Standards and Benchmark Levels of Performance.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: Miscellaneous Grants

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
Revenue								
\$ 671,792	\$ 699,448	\$ 481,668	0010 Borough Appropriation	\$ -	\$ 93,724	\$ -	\$ -	-
5,820	6,426	3,572	0230 Surplus Property	-	-	-	-	-
46,338	61,758	24,824	0040 Corporate Grants	56,077	30,256	135,042	104,786	346
245,399	758,883	110,403	0050 State Revenue	291,451	94,433	203,711	109,278	116
296,651	387,545	332,297	0150 Intergovernmental Federal	547,559	388,860	416,080	27,220	7
<u>1,266,000</u>	<u>1,914,060</u>	<u>952,764</u>	Total Revenue	<u>895,087</u>	<u>607,273</u>	<u>754,833</u>	<u>241,284</u>	<u>40</u>
Expenditure								
800	349	2,820	3130 Principals/Assist. Principals	-	7,373	7,889	516	-
-	6,237	1,193	3140 Director/Coordinator	58,850	-	-	-	-
47,511	365,427	120,237	3150 Teachers	46,139	38,385	41,072	2,687	7
-	-	3,090	3161 Extra Duty Comp. - Certified	3,306	22,100	23,647	1,547	7
15,252	19,437	19,818	3162 Emolument	38,599	39,484	42,248	2,764	7
5,946	5,362	14,999	3171 Substitute - Certified	35,770	5,200	5,564	364	7
32,030	38,300	-	3172 Temporary Salaries - Certified	214	-	-	-	-
-	13,740	5,452	3180 Specialists - Certified	23,250	-	-	-	-
71,868	30,514	6,888	3230 Tutors/Aides	26,105	9,519	10,185	666	7
958	9,231	18,675	3240 Support Staff	6,561	200	214	14	7
-	478	-	3250 Maintenance/Custodian	-	-	-	-	-
-	575	416	3272 Activity Bus Driver	-	-	-	-	-
512	1,821	68	3291 Substitute - Support	-	-	-	-	-
-	-	11,112	3292 Extra Duty Comp. - Support	2,260	5,871	6,282	411	7
23,203	25,506	1,639	3294 Temporary Salaries - Support	6,369	10,368	11,094	726	7
4,602	540	1,116	3295 Overtime - Support	-	-	-	-	-
4,078	7,970	11,569	3296 Substitutes - Certified w/o certificate	-	-	-	-	-
47,778	120,478	42,855	3500 Fringe Benefits	47,534	20,252	21,670	1,418	7
<u>254,538</u>	<u>645,965</u>	<u>261,947</u>	Subtotal - Personnel Services	<u>294,957</u>	<u>158,752</u>	<u>169,865</u>	<u>11,113</u>	<u>7</u>
65,591	111,891	72,561	4100 Professional-Technical Service	83,730	99,628	106,602	6,974	7
-	-	-	4150 Professional-Technical Medical	-	-	-	-	-
56,645	57,519	93,746	4200 Travel	59,861	49,883	53,375	3,492	7
11,681	16,494	17,882	4250 Extracurricular Travel	116,896	92,285	98,745	6,460	7
29	89	37	4331 Postage	653	287	307	20	7
187	88	744	4332 Telephone	268	1,000	1,070	70	7
3,347	9,929	26,654	4402 Purchased Services	20,205	894	957	63	7
365	560	760	4410 Rentals	-	-	-	-	-
94,420	185,856	60,723	4501 Supplies	136,379	167,074	178,769	11,695	7
-	1,232	400	4502 Discretionary Materials	-	200	214	14	-
7,561	22,186	6,569	4901 Other Expenses	126,814	89,113	95,351	6,238	7
7,131	9,757	9,808	4950 Indirect Costs	17,801	11,814	12,641	827	7
<u>246,957</u>	<u>415,601</u>	<u>289,884</u>	Subtotal - Other	<u>562,607</u>	<u>512,178</u>	<u>548,031</u>	<u>35,853</u>	<u>7</u>
15,804	2,519	6,309	5101 Equipment	2,960	3,100	3,317	217	7
7,639	15,377	17,245	5102 Equipment - Technology	34,563	31,420	33,619	2,199	7
<u>23,443</u>	<u>17,896</u>	<u>23,554</u>	Subtotal - Equipment	<u>37,523</u>	<u>34,520</u>	<u>36,936</u>	<u>2,416</u>	<u>7</u>
<u>524,938</u>	<u>1,079,462</u>	<u>575,385</u>	Fund Total	<u>895,087</u>	<u>705,450</u>	<u>754,833</u>	<u>49,383</u>	<u>7</u>
Other Financing Uses:								
535,762	542,104	675,973	Operating transfers out - General Funds	-	-	-	-	-
205,300	292,494	(298,594)	Excess (Deficiency) of Revenues over Expenditures	-	(98,177)	-	98,177	-
21,273	226,573	519,067	Fund Balance, Beginning of Year	220,473	220,473	-	(220,473)	-
<u>\$ 226,573</u>	<u>\$ 519,067</u>	<u>\$ 220,473</u>	Fund Balance, End of Year	<u>\$ 220,473</u>	<u>\$ 122,296</u>	<u>\$ -</u>	<u>\$ (122,296)</u>	

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
2003-2004 Budget

Fund: 260 NCLB (No Child Left Behind)

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 1,980,924	\$ 1,866,880	\$ 2,232,844	0150 Intergovernmental - Federal	\$ 2,786,278	\$ 4,143,315	\$ 4,474,780	\$ 331,465	8
<u>Expenditure</u>								
2,440	1,089	-	3130 Principal/Assistant Principal	10,941	-	-	-	-
75,813	69,263	70,597	3140 Director/Coordinator Certified	83,557	82,000	88,560	6,560	8
236,440	320,681	627,335	3150 Teachers	689,176	1,649,700	1,781,676	131,976	8
17,362	21,550	34,925	3162 Emolument	44,957	89,800	96,984	7,184	8
20,611	10,815	18,290	3171 Substitute Certified w/Certificate	48,153	39,298	42,442	3,144	8
1,352	4,141	15,310	3172 Temp. Certified w/Certificate	8,008	-	-	-	-
49,991	51,501	35,862	3180 Specialists - Certificated	38,876	-	-	-	-
645,210	534,338	409,711	3230 Tutors/Aides	460,594	363,767	392,868	29,101	8
102,119	67,276	71,907	3240 Support Staff	71,907	121,692	131,427	9,735	8
-	538	430	3272 Activity Bus Driver	-	-	-	-	-
10,772	5,075	6,016	3291 Substitute - Support	8,852	17,606	19,014	1,408	8
-	-	612	3292 Extra Duty Comp. - Support	-	3,000	3,240	240	-
16,624	5,119	3,068	3294 Temporary Salaries - Support	8,942	11,400	12,312	912	8
529	2,874	422	3295 Overtime - Support	-	-	-	-	-
11,724	13,260	16,044	3296 Substitute Certified w/o Certificate	-	-	-	-	-
358,197	355,557	410,428	3500 Fringe Benefits	492,195	705,017	761,418	56,401	8
1,549,184	1,463,077	1,720,957	Subtotal - Personnel Services	1,966,158	3,083,280	3,329,942	246,662	8
23,071	12,920	60,399	4100 Professional - Technical Service	44,217	108,291	116,954	8,663	8
66,799	53,783	73,960	4200 Travel	78,687	127,560	137,765	10,205	8
2,707	2,637	1,126	4250 Extracurricular Travel	13,354	17,506	18,906	1,400	8
88	-	-	4310 Water And Sewage	-	-	-	-	-
2,110	1,665	1,312	4331 Postage	2,927	5,628	6,078	450	8
1,808	2,616	3,389	4332 Telephone	6,825	7,400	7,992	592	8
3,301	5,527	4,664	4402 Purchased Services	10,666	86,177	93,071	6,894	8
1,963	1,595	858	4408 Purchased Services - Xerox	3,954	8,100	8,748	648	8
561	1,285	1,625	4410 Rentals	2,752	6,500	7,020	520	8
-	-	76	4430 Repairs And Maintenance	14,443	3,250	3,510	260	8
192,787	212,918	229,087	4501 Supplies	349,845	262,554	283,558	21,004	8
400	200	3,418	4502 Discretionary Material	4,745	9,006	9,726	720	8
14,522	15,100	7,359	4901 Other Expenses	143,785	232,908	251,541	18,633	8
56,077	61,736	77,798	4950 Indirect Costs	98,386	141,620	152,950	11,330	8
366,194	371,982	465,071	Subtotal - Other	774,586	1,016,500	1,097,820	81,321	8
5,029	3,777	5,531	5101 Equipment	3,791	10,039	10,842	803	8
60,517	28,044	41,285	5102 Equipment - Technology	41,743	33,496	36,176	2,680	8
65,546	31,821	46,816	Subtotal - Equipment	45,534	43,535	47,018	3,484	8
1,980,924	1,866,880	2,232,844	Fund Total	2,786,278	4,143,315	4,474,780	331,467	8
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

IASA (Improving America's Schools Act) 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, Eisenhower Math & Science: insures that school personnel have access to sustained, intensive and high quality professional development, focusing upon achieving high performance standards in math and science.

Title II, Eisenhower Reading: Supports professional development in reading, especially for teachers in grades K-3.

Title IV, Innovative Education: Supports reform efforts under Goals 2000 - Educate America Act, National Education Goals, instructional & media materials including library services, and at-risk, high-cost students.

Title IV, Safe & Drug-Free Schools: Provides drug and alcohol education at the elementary school level and intervention/counseling for secondary students who abuse substances or are at risk of becoming abusers.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 262 Preschool Disabled

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 50,873	\$ 81,066	\$ 74,193	0150 Intergovernmental Federal	101,971	\$ 72,775	80,053	\$ 7,278	10
<u>Expenditure</u>								
40,461	40,428	56,094	3150 Teachers	61,703	50,484	55,532	5,048	10
-	1,249	-	3171 Substitute - Certified	-	-	-	-	-
-	3,783	-	3230 Tutors/Aides	-	-	-	-	-
-	119	-	3291 Substitute - Support	-	-	-	-	-
-	598	-	3296 Substitute - Certified w/o Certificate	-	-	-	-	-
8,829	9,701	12,445	3500 Fringe Benefits	14,651	10,726	11,799	1,073	10
49,290	55,878	68,539	Subtotal - Personnel Services	76,354	61,210	67,331	6,121	10
-	6,337	-	4200 Travel	-	-	-	-	-
-	-	2,924	4402 Purchased Services	21,794	-	-	-	-
-	10,570	-	4501 Supplies	-	-	-	-	-
144	144	144	4502 Discretionary Material	226	145	160	15	10
-	-	-	4901 Other Expenses	-	8,891	9,780.10	889	10
1,439	2,681	2,585	4950 Indirect Costs	3,597	2,529	2,782	253	10
1,583	19,732	5,653	Subtotal - Other	25,617	11,565	12,722	1,157	10
-	4,885	-	5101	-	-	-	-	-
-	571	-	5102	-	-	-	-	-
-	5,456	-	Subtotal - Equipment	-	-	-	-	-
50,873	81,066	74,192	Fund Total	101,971	72,775	80,053	7,278	10
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Preschool Disabled grant provides funds for overall improvement of service for children in Special Education preschool programs to better prepare them for the school environment.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 205 Pupil Transportation

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 4,391,923	\$ 4,283,854	\$ 4,590,257	0050 Intergovernmental - State	\$ 4,694,103	\$ 4,710,911	\$ 5,222,943	\$ 512,032	11
<u>Other Financing Sources</u>								
-	15,532	-	0012 In-Kind Revenue	-	-	-		
74,748	19,144	91,639	0250 Transfer From Other Funds	72,109	72,109	22,000	(50,109)	(69)
<u>4,466,671</u>	<u>4,318,530</u>	<u>4,681,896</u>	Total Revenue & Other Financing Sources	<u>4,766,212</u>	<u>4,783,020</u>	<u>5,244,943</u>	<u>461,923</u>	10
<u>Expenditure</u>								
7,146	7,068	-	3211 Assistant Superintendent-Support	-	-	-		
56,160	58,488	59,008	3212 Director/Coordinator-Support	58,663	60,130	61,290	1,160	2
-	19,389	20,627	3230 Tutors/Aides	20,008	22,281	23,395	1,114	-
60,903	77,941	79,836	3271 Bus Drivers	79,967	88,816	92,653	3,837	4
2,925	6,440	6,539	3291 Substitute - Support	8,000	8,000	8,000		-
4,631	3,832	7,619	3294 Temporary Salaries - Support	5,000	5,000	12,500	7,500	150
517	6,177	1,638	3295 Overtime - Support	1,500	1,500	2,500	1,000	67
<u>45,948</u>	<u>76,145</u>	<u>57,815</u>	3500 Fringe Benefits	<u>46,714</u>	<u>50,933</u>	<u>48,966</u>	<u>(1,967)</u>	(4)
<u>178,230</u>	<u>255,480</u>	<u>233,082</u>	Subtotal - Personnel Services	<u>219,852</u>	<u>236,660</u>	<u>249,304</u>	<u>12,644</u>	
1,875	2,074	3,526	4200 Travel	6,500	6,200	10,000	3,800	61
12	4	-	4331 Postage	100	100	300	200	-
1,972	2,244	1,073	4332 Telephone	2,400	2,400	1,800	(600)	(25)
3,716,636	3,765,890	3,892,124	4402 Purchased Services	4,046,112	4,046,112	4,364,931	318,819	8
-	15,532	-	4404 In-Kind Maintenance	-	-	-		-
338,318	299,798	294,688	4407 Purchased Services-Bus Aides	315,000	315,000	430,560	115,560	37
6,000	6,000	6,000	4410 Rentals	6,000	6,000	12,000	6,000	100
45,661	38,102	38,334	4430 Repairs And Maintenance	42,000	41,700	54,000	12,300	29
4,222	2,002	8,484	4501 Supplies	6,150	6,750	12,600	5,850	87
-	-	-	4551 Electricity	-	-	-		-
-	-	-	4552 Fuel For Heating	-	-	-		-
13,739	14,735	14,552	4580 Gas And Oil	20,000	20,000	17,000	(3,000)	(15)
1,640	2,303	566	4901 Other Expenses	3,350	3,350	4,200	850	25
-	-	1,737	4904 Physical Exam Reimbursement	4,000	4,000	3,000	(1,000)	
<u>4,130,075</u>	<u>4,148,684</u>	<u>4,261,084</u>	Subtotal - Other	<u>4,451,612</u>	<u>4,451,612</u>	<u>4,910,391</u>	<u>458,779</u>	
124,592	-	74,748	5101 Equipment	94,748	94,748	74,748	(20,000)	(21)
-	-	-	5102 Equipment-Technology	-	-	10,500	10,500	-
<u>124,592</u>	<u>-</u>	<u>74,748</u>	Subtotal - Equipment	<u>94,748</u>	<u>94,748</u>	<u>85,248</u>	<u>(9,500)</u>	
<u>4,432,897</u>	<u>4,404,164</u>	<u>4,568,914</u>	Fund Total	<u>4,766,212</u>	<u>4,783,020</u>	<u>5,244,943</u>	<u>461,923</u>	10
33,774	(85,634)	112,982	Excess (Deficiency) of Revenues over Expenditures	-	-	-		
<u>51,860</u>	<u>85,634</u>	<u>-</u>	Fund Balance, Beginning of Year	<u>112,982</u>	<u>112,982</u>	<u>112,982</u>	<u>-</u>	
<u>\$ 85,634</u>	<u>\$ -</u>	<u>\$ 112,982</u>	Fund Balance, End of Year	<u>\$ 112,982</u>	<u>\$ 112,982</u>	<u>\$ 112,982</u>	<u>\$ -</u>	

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

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 270 School To Work

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 20,874	\$ 73,972	\$ -	0150 Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -	-
<u>Expenditure</u>								
-	40,803	-	- 3150 Teachers	-	-	-	-	-
1,995	2,400	-	- 3162 Emolument	-	-	-	-	-
100	1,375	-	- 3171 Substitute Certified w/Certificate	-	-	-	-	-
-	-	-	- 3172 Temp Certified w/Certificate	-	-	-	-	-
-	619	-	- 3180 Specialist - Certified	-	-	-	-	-
-	-	-	- 3230 Tutors/Aides	-	-	-	-	-
-	-	-	- 3240 Support Staff	-	-	-	-	-
-	122	-	- 3272 Activity Bus Driver	-	-	-	-	-
-	-	-	- 3291 Substitute - Support	-	-	-	-	-
-	25	-	- 3294 Temporary Salaries - Support	-	-	-	-	-
-	46	-	- 3295 Overtime - Support	-	-	-	-	-
409	1,423	-	- 3296 Substitute Certified w/o Certificate	-	-	-	-	-
306	11,841	-	- 3500 Fringe Benefits	-	-	-	-	-
<u>2,810</u>	<u>58,654</u>	<u>-</u>	- Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,350	4,510	-	- 4100 Professional - Technical Service	-	-	-	-	-
6,694	4,418	-	- 4200 Travel	-	-	-	-	-
2,956	287	-	- 4250 Extracurricular Travel	-	-	-	-	-
-	-	-	- 4331 Postage	-	-	-	-	-
-	117	-	- 4332 Telephone	-	-	-	-	-
-	-	-	- 4402 Purchased Services	-	-	-	-	-
5,352	1,167	-	- 4501 Supplies	-	-	-	-	-
122	2,373	-	- 4901 Other Expenses	-	-	-	-	-
590	2,446	-	- 4950 Indirect Costs	-	-	-	-	-
<u>18,064</u>	<u>15,318</u>	<u>-</u>	- Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>20,874</u>	<u>73,972</u>	<u>-</u>	- Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	- Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	- Fund Balance, Beginning of Year	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	- Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

School To Work grants establish curricular partnerships between the business and industry groups of health care providers and process industries and the KPBSD to enhance seventh grade Health courses, ninth grade Science, and vocational courses relating to the health care and process industries.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund 266 Title VI-B

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03	2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 732,806	\$ 690,103	\$ 1,009,748	0150 Intergovernmental - Federal	\$ 1,526,925	\$ 1,864,025	\$ 2,013,147	\$ 149,122	8
<u>Expenditure</u>								
-	-	2,386	3140 Director/Coordinator - Certified	-	-	-	-	-
18,310	3,176	78,205	3150 Teachers	233,198	326,727	352,865	26,138	8
-	-	2,000	3162 Emolument	18,360	17,000	18,360	1,360	8
18,451	8,302	3,950	3171 Substitute Certified w/Certificate	43,200	40,000	43,200	3,200	8
3,544	-	1,763	3172 Temporary Certified w/Certificate	-	-	-	-	-
137,333	121,532	122,637	3180 Specialists - Certificated	-	-	-	-	-
-	-	13,670	3220 Specialist- Nurse	11,059	32,312	34,897	2,585	8
173,060	180,810	267,564	3230 Tutors/Aides	381,457	287,936	310,971	23,035	8
-	13,563	-	3240 Support Staff	-	24,000	25,920	-	-
2,302	1,609	1,804	3291 Substitute - Support	43,200	10,000	10,800	800	8
1,410	1,054	4,919	3294 Temporary Salaries - Support	6,480	-	-	-	-
-	3,421	5,002	3295 Overtime - Support	-	-	-	-	-
12,840	6,395	5,720	3296 Substitute Certified w/o Certificate	-	-	-	-	-
109,487	111,892	158,439	3500 Fringe Benefits	251,483	246,963	266,720	19,757	8
476,737	451,754	668,059	Subtotal - Personnel Services	988,438	984,938	1,063,733	76,875	8
16,934	28,783	29,337	4100 Professional -Technical Service	30,240	50,000	54,000	4,000	8
19,765	39,480	27,641	4200 Travel	43,200	58,328	62,994	4,666	8
3	19	12	4331 Postage	540	500	540	40	8
246	57	-	4332 Telephone	432	400	432	32	8
173	189	175	4360 Electricity	540	500	540	40	8
1,675	547	7,355	4402 Purchased Services	4,320	10,000	10,800	800	8
6,200	5,195	4,903	4410 Rental - Buildings	8,100	8,000	8,640	640	8
84,986	75,210	128,532	4501 Supplies	91,850	110,000	118,800	8,800	8
560	438	370	4502 Discretionary Material	-	-	-	-	-
2,050	2,127	1,042	4901 Other Expenses	181,863	500,947	541,023	40,076	8
20,721	22,821	35,182	4950 Indirect Costs	53,202	64,773	69,955	5,182	8
153,313	174,866	234,549	Subtotal - Other	414,287	803,448	867,724	64,276	8
18,761	8,294	3,925	5101 Equipment	21,600	25,167	27,180.36	2,013	8
83,995	55,189	103,215	5102 Equipment - Technology	102,600	50,472	54,509.76	4,038	8
102,756	63,483	107,140	Subtotal - Equipment	124,200	75,639	81,690	6,051	8
732,806	690,103	1,009,748	Fund Total	1,526,925	1,864,025	2,013,147	149,122	8
-	-	-	Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
-	-	-	Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Title VI-B grant provides funds for the overall improvement of service for students receiving Special Education.

Kenai Peninsula Borough School District
2003-2004 Budget

Fund: 350 Title VII Indian Education

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ 192,519	\$ 210,753	\$ 306,848	0150 Intergovernmental - Federal	\$ 341,251	\$ 337,841	\$ 371,625	\$ 33,784	10
<u>Expenditure</u>								
6,133	-	8,573	3150 Teachers	-	-	-	-	-
37	-	500	3171 Substitute Certified w/Certificate	-	-	-	-	-
91,364	94,129	128,532	3230 Tutors/Aides	200,397	170,698	187,768	17,070	10
25,235	21,312	25,758	3240 Support Staff	24,200	24,613	27,074	2,461	10
650	1,437	3,598	3291 Substitute - Support	2,200	4,000	4,400	400	10
1,093	585	1,075	3294 Temporary Salaries - Support	-	3,000	3,300	300	-
20	-	-	3295 Overtime - Support	-	-	-	-	-
-	-	388	3296 Substitute Certified w/o Certificate	-	-	-	-	-
40,116	42,290	63,743	3500 Fringe Benefits	63,745	80,809	88,890	8,081	10
<u>164,648</u>	<u>159,753</u>	<u>232,167</u>	Subtotal - Personnel Services	<u>290,542</u>	<u>283,120</u>	<u>311,432</u>	<u>28,312</u>	<u>10</u>
500	115	3,000	4100 Professional - Technical Service	1,650	3,000	3,300	300	10
2,707	7,465	11,418	4200 Travel	7,700	12,000	13,200	1,200	10
7,450	6,200	9,909	4250 Extracurricular Travel	15,400	8,000	8,800	800	10
2,179	2,004	443	4331 Postage	2,200	599	659	60	10
-	130	4	4332 Telephone	-	-	-	-	-
528	865	1,019	4402 Purchased Services	1,100	1,203	1,323	120	10
-	-	6	4408 Purchased Services - Copiers	-	-	-	-	-
8,014	6,358	30,949	4501 Supplies	5,365	5,000	5,500	500	10
351	1,006	-	4901 Other Expenses	1,100	9,478	10,426	948	10
5,444	6,969	10,691	4950 Indirect Costs	11,794	11,441	12,585	1,144	10
<u>27,173</u>	<u>31,112</u>	<u>67,439</u>	Subtotal - Other	<u>46,309</u>	<u>50,721</u>	<u>55,793</u>	<u>5,072</u>	<u>10</u>
698	2,899	124	5101 Equipment	4,400	-	-	-	-
-	16,989	7,118	5102 Equipment - Technology	-	4,000	4,400	400	-
<u>698</u>	<u>19,888</u>	<u>7,242</u>	Subtotal - Equipment	<u>4,400</u>	<u>4,000</u>	<u>4,400</u>	<u>400</u>	<u>10</u>
<u>192,519</u>	<u>210,753</u>	<u>306,848</u>	Fund Total	<u>341,251</u>	<u>337,841</u>	<u>371,625</u>	<u>33,784</u>	<u>10</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>	-

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
2003-2004 Budget

Fund: 284 Youth In Detention

Date: 03/03/03

1999-00 Actual	2000-01 Actual	2001-02 Actual	Account Description	Original 2002-03 Budget	Current 2002-03 Budget	2003-04 Budget	Change	% Of Change
<u>Revenue</u>								
\$ -	\$ 101,427	\$ 39,598	0150 Intergovernmental - Federal	\$ 82,843	\$ 90,888	\$ 90,888	\$ -	-
<u>Expenditure</u>								
	17,135	18,618	3150 Teachers	33,818	45,062	45,062	-	-
			3162 Emolument	-	-	-	-	-
			3171 Substitute - Certified	1,440	1,000	1,000	-	-
			3180 Specialists - Certified	-	-	-	-	-
		753	3230 Aides	1,421	2,000	2,000	-	-
			3240 Support Staff	1,333	1,167	1,167	-	-
			3294 Temp Salaries - Support	-	-	-	-	-
	1,092		3296 Substitute - Certified w/o Certificate	-	-	-	-	-
	2,393	5,191	3500 Fringe Benefits	9,199	12,501	12,501	-	-
	20,620	24,562	Subtotal - Personnel Services	47,212	61,730	61,730	-	-
	7,005	3,885	4100 Professional Technical Services	11,865.60	6,000	6,000	-	-
		1,120	4200 Travel	1,920.00	-	-	-	-
		51	4331 Postage	480.00	-	-	-	-
			4332 Telephone	3,000.00	-	-	-	-
	2,452		4402 Purchased Services	-	-	-	-	-
			4408 Purchased Services - Copiers	1,200.00	-	-	-	-
	34,143	8,600	4501 Supplies	13,440.00	10,000	10,000	-	-
			4502 Discretionary Materials	-	-	-	-	-
	9,169		4901 Other Expenses	-	-	-	-	-
	3,354	1,380	4950 Indirect Costs	2,886.00	3,158	3,158	-	-
	56,123	15,036	Subtotal - Other	34,792	19,158	19,158	-	-
			5101 Equipment	-	8,000	8,000	-	-
	24,684		5102 Equipment - Technology	840	2,000	2,000	-	-
	24,684		Subtotal - Equipment	840	10,000	12,000	-	-
	101,427	39,598	Fund Total	82,843	90,888	90,888	-	-
			Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
			Fund Balance, Beginning of Year	-	-	-	-	-
\$ -	\$ -	\$ -	Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	-

The Youth In Detention grant provides the additional funding for the extended instructional, administrative, and operational activities associated with a year-round school program. Adolescent inmates are incarcerated at Spring Creek Correctional Facility up to an eighteen month period, within which graduation requirements and credits must be provided and earned, before they are rotated to other maximum security facilities in accordance with Dept. of Corrections procedures.

INFORMATIONAL SECTION

KENAI PENINSULA BOROUGH

SCHOOL DISTRICT

Chart of Accounts

March 3, 2003

New and Revised

**Uniform Chart of Accounts and Account Code Descriptions
For Public School Districts, State of Alaska**

Kenai Peninsula Borough School District
2003 - 2004 Budget

Account Structure Components

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
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A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

FUND CODES

100	School Operating (General Fund)	260	Title II Eisenhower	284	Youth in Detention
200	State Grants	260	Title VI Innovative	285	QELF
201	State Staff Dev Mini-Grants	261	Title II	350	Title IX-Indian Ed
202	Alaska Science & Technology	262	Preschool Disabled	351	21 st Century: After the Bell
205	Pupil Transportation	265	Carl Perkins - Basic	354	Drug/Violence Prevention
208	Quality Schools Consultant	266	Title VI-B	355	NIS Sec School Partnership
209	EED HSGQE Contract	271	Charter School Grant	371	Corporate Grants
215	Community School Fund	272	Upward Bound/UAF	372	Community Theater
225	Boarding Home	274	Class Size Reduction	377	National Science Foundation
255	Food Service	275	Capacity, Bldg., Improvements	500	Capital Project
260	Title I-A	277	Gear Up Alaska	710	Pupil Activity
260	Title I-C Migrant Ed	282	STW Sustainability		
260	Title IV, Drug & Violence Prevent	283	Tech Literacy Challenge		

<u>CODE STRUCTURE:</u>	<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
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Location codes are used to identify the site for a particular budget. (Example, school or department)

LOCATION CODES

01	Tebughna School	39	Nikiski Elementary	72	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	40	Port Graham Elem/High	73	C/O Asst. Supt.-Instruction
03	Susan B English Elem/Hi	41	Sears Elementary	74	C/O Fiscal Services
04	Spring Creek	42	Seward Elementary	75	C/O Planning and Operations
05	Skyview High	43	Soldotna Elementary	76	C/O Purchasing & Warehouse
06	Homer High	44	Sterling Elementary	77	C/O Human Resources
07	Kenai Central High	45	Tustumena Elementary	78	C/O Data Processing
08	Seward Mid/Sr High	46	Redoubt Elementary	80	D/W Connections
09	Soldotna High	47	McNeil Canyon Elem	81	D/W Special Services
10	Nikiski Mid/Sr High	48	K-Beach Elementary	83	D/W Services
11	Kenai Middle	49	Razdolna Elementary	84	D/W Secondary Education
12	Soldotna Middle	50	West Homer Elementary	85	D/W Elementary Education
13	Homer Middle	51	Mt. View Elementary	86	D/W District Media Center
14	Seward Middle	52	North Star Elementary	87	Nursing Services
31	Chapman Elem	53	Voznesenka Elem/High	88	D/W Community Education
32	Cooper Landing Elem	56	Kachemak Selo Elementary	89	Community Theater
33	Paul Banks Elem	65	Aurora Borealis Charter	90	Student Nutrition Services
34	Nanwalek Elem/High	66	Homer Flex	91	DW Grants Staff Development
35	Hope Elem/High	67	Kenai Alternative High School	92	DW Grants Instruction
36	Kenai Elementary	68	Fireweed Academy Charter	93	Boys & Girls Club: After the Bell
37	Moose Pass Elementary	70	C/O Board of Education	95	Challenger Center
38	Nilolaevsk Elem/High	71	C/O Superintendent	96	Unallocated

Kenai Peninsula Borough School District
2003 - 2004 Budget

Account Structure Components

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

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

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

FUNCTION CODES AND DESCRIPTIONS

4100 REGULAR INSTRUCTION

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

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

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

Kenai Peninsula Borough School District
2003 - 2004 Budget

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
2003 - 2004 Budget

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

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.

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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	Asst. Superintendent – Instruction
4515	Public Relations
4551	Fiscal Services
4552	Internal Services
4553	Staff Services
4555	Data Processing Services
4556	Asst. Supt. Administrative Services

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.

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4780 COMMUNITY SERVICES

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

4790 FOOD SERVICES

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

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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.

011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

012 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)

020 FOOD SERVICES

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

021 TYPE A STUDENT MEAL SALES

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

025 OTHER FOOD SALES

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

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040 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)

041 TUITION FROM STUDENTS

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

046 RENTAL

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

050 REVENUE FROM STATE SOURCES

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

051 FOUNDATION PROGRAM

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

100 REVENUE FROM FEDERAL SOURCES - DIRECT

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

150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

250 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)

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OBJECT CODES – EXPENDITURE 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
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 Insurance	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	FICA Medicare-Certified	4501	Supplies
3180	Specialists - TRS		3542	FICA Contribution	4502	Discretionary Material
3190	Leave - Certified		3550	Teachers Retirement - TRS	4580	Gas & Oil
3211	Asst. Supt - PERS		3560	Support Retirement - PERS	4590	Food
3212	Director/Coordinator - PERS		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	4902	Career Development
3250	Custodians		4250	Student/Co-Curricular Travel	4903	Professional Dues
3260	Food Service Staff		4310	Water & Sewage	4904	Physical Exam Reimbursement
3271	Bus Drivers		4320	Garbage	4950	Indirect Costs
3272	Bus Drivers Activity, Co-Curr.		4331	Postage	5101	Equipment-General
3291	Substitute-Support		4332	Telephone	5102	Equipment-Technology
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.

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.

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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. This object code is used only in function 4556.

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).

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3220 **SPECIALISTS - NURSES**

Individuals who perform specialized services that aren't 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, and technicians.

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.

3271 **BUS DRIVERS**

Personnel who transport students to and from school, who are district employees.

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

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

3291 **SUBSTITUTES - SUPPORT STAFF**

This category is used for individuals performing duties in the absence of regular employees for whom a certificate is not required.

3292 **EXTRA DUTY COMPENSATION - Support**

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

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.

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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.

3300 LEAVE – Support

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

35xx BENEFITS

Amounts paid by the school system for the benefit of the employee, such as health insurance, worker's compensation, unemployment, life insurance, retirement and physical exam reimbursement.

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

	<u>CERTIFIED</u>	<u>FY03</u>	<u>FY04</u>
3512	Life Insurance including Spouse Insurance	.30 %	.30 %
3520	Unemployment Insurance	.30 %	.30 %
3541	Medicaid	1.45 %	1.45 %
3550	Teachers Retirement	<u>11.00 %</u>	<u>12.00 %</u>
		13.05 %	14.05 %
3511	Health Care Costs	\$6,600/employee	\$6,900/employee*

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	<u>5.07 %</u>	<u>6.81 %</u>
		13.32 %	15.06 %
3511	Health Care Costs	\$6,600/employee	\$6,900/employee

3190 LEAVE – TERS
Cash in leave per negotiated contracts

3300 LEAVE – PERS
Cash in leave per negotiated contracts

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.

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4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

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

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

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

4200 TRAVEL

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

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

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

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

4320 GARBAGE - for building.

4331 POSTAGE

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

4332 TELEPHONE

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

4360 ELECTRICITY - for building.

4380 FUEL - for building

4401 FREIGHT COSTS

Expenditures for shipping freight to remote schools.

4402 PURCHASED SERVICES

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

4408 COPY SERVICES

All expenditures for Xerox machines are recorded under this object code.

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4409 **RISO SERVICES**

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

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

4501 **SUPPLIES**

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

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

4502 **DISCRETIONAL MATERIAL**

That amount negotiated for the purchase and reimbursement of instructional materials to teachers and principals.

4580 **GAS & OIL**

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

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

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

4850 **STIPENDS**

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

4901 **OTHER EXPENSES**

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

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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.

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

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, Health & Life Insurance, etc.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption and sometimes, the plan finally approved by that body.

Budgetary Control	The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.
Budget Document	The official written statement prepared by the Borough's administrative staff to present a comprehensive financial program to the Borough Assembly. 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
Capitol 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 \$500.00 have a use-life of more than one year, and are not consumed through use are defined as Capital items.
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 support 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 medical and life insurance plans.
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 Borough'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 aims 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 practice 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 for 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.
Keeper of the Pot	Funds budgeted in a specific account to be transferred to schools on an as needed basis.
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, telephones, etc.

* * * * *



Kenai Peninsula Borough

*Economic Development Powers
Criteria & Guidelines Committee*



Final Report and Recommendations
February 4, 1999

Committee Members:

Bill Popp - Chair, Grace Merkes, Lisa Parker, Colette Thompson, Jeff Sinz

Advisors and Staff:

Jim Lawyer, John Czarnezki and Bonnie Golden

Kenai Peninsula Borough

***Economic Development Powers
Criteria & Guidelines Committee***

Committee Members:

Bill Popp-Chair, Grace Merkes, Lisa Parker, Colette Thompson, and Jeff Sinz

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FINAL REPORT AND RECOMMENDATIONS

February 4, 1999

In February 1998, a committee was created to develop criteria and guidelines for economic development expenditures. The need for such a committee became apparent when requests were made for borough support of "economic development projects", but there was no basis for evaluating such requests. To address these concerns, the assembly adopted Resolution 98-011 establishing the Economic Development Powers Criteria and Guidelines Committee. [See Appendix A.]

The following committee members were appointed in May 1998: Grace Merkes (Assembly Member), Lisa Parker (Planning Director), Bill Popp (Assembly Member), Colette Thompson (Borough Attorney) and Jeff Sinz (Finance Director). Mayor Navarre offered staff assistance through his office. The committee members elected Bill Popp as chair of the committee. In early November, Jim Lawyer (Borough Assessor) and John Czarnezki (Borough Planner) were asked by the Chair to join the committee as advisors. The committee met a minimum of once a month, sometimes twice a month, in an effort to complete their appointed task prior to the February 1999 sunset date. All committee meetings were well attended. In fact, only once was there an absent member. At the invitation of the committee, Kurt Eriksson, Vice President, Soldotna Branch, National Bank of Alaska, attended the December meeting to provide insight on NBA's evaluation process for determining viability of funding proposals.

The organizational meeting of the committee was held on July 29, 1998, to establish committee goals and to identify projects or issues to be addressed. The initial list of topics to be reviewed, and how they related to the expenditure of borough funds for economic development, included: EDD contract; amending the borough code regarding tax exemptions for economic development; use of land bank assets; and discretionary funding expenditures. At a subsequent

meeting, it was decided not to address the EDD contract unless the administration specifically requested the committee's involvement. Before considering any of the other topics, the committee focused on defining "economic development" and how that definition would apply to expenditure of general funds, use of land bank assets, and the tax code.

DEFINITION OF ECONOMIC DEVELOPMENT. The committee studied extensive research materials in an effort to define "economic development". Statutes and case law do not provide any clear definition of economic development; however, the exercise of economic powers does come under legal constraints. Expenditures must be for a public purpose and must be for economic development. [See Appendix B- *Legal constraints on exercise of economic development powers.*] After reviewing municipal codes, state and federal agency guidelines, and having several intensive discussions, the following definitions were developed:

Economic development is private sector expansion that creates permanent jobs, adds to the borough's long-term tax base, and results in enhanced economic activity and quality of life for borough residents.

Permanent jobs: Jobs means full-time equivalent jobs for five continuous years, excluding construction jobs, which are tied directly to the economic development project.

Adds to long-term tax base: The estimated property tax revenues to be received by the borough from the project will be equal to or exceed the value of tax credits or investment made by the borough.

Enhanced economic activity: Increases job opportunities and otherwise encourages the economic growth of the borough, including the development of its natural resources, through the establishment and expansion of manufacturing, industrial, export, small business, and business enterprises and other facilities.

Quality of life: Improvement of community characteristics affecting lifestyles within the borough, based upon community standards as determined by the borough assembly with input from the community at large.

PROJECT EVALUATION. To be eligible for borough assistance, a project must first meet the definition of economic development. All projects meeting that definition would be eligible to receive *indirect* borough support. Projects that would have a significant impact on the borough economy and a high probability of long-term success would be eligible for *direct* borough support. "Significant economic impact" means an increase of at least \$10 million to the borough property tax base and/or the creation of at least 25 full-time permanent jobs. The project must also reduce imports or increase exports, and not take market share away from any

business operating in the borough. The criteria established for project evaluation applies only to projects whose main purpose is economic development, whether non-profit or for-profit corporations propose them. Projects with other primary purposes would not be subject to the economic development criteria.

All projects would be referred to a screening agency for evaluation and, if necessary, assistance in project development. The screening agency would review proposals for compliance with the basic definition, determine if the project qualifies for direct support, act as a provider for borough indirect services, and refer projects to other appropriate agencies. If a project is determined to be eligible for direct borough support, the screening agency would forward a written project assessment and a copy of the project's bank-ready business plan to the borough mayor. At his request, an external review committee would further assess the project's viability. The review committee would be composed of three members from the private sector. Within a reasonable amount of time, they would submit to the mayor their findings and recommendations. The mayor then determines whether or not the proposal should be submitted to the assembly for their consideration and issues a written report stating his reasons for his decision. Upon receipt of a project proposal from the mayor, the assembly would conduct a public hearing before making a final determination as to the level and form of direct support from the borough. [*See Appendix C - Project Evaluation Flow Chart.*]

Borough assistance or project support for the proposal can be in various forms, such as a lease or sale of land, property tax exemption, etc. A detailed listing of these options can be found in *Appendix D*. Use of any public asset must satisfy the public purpose doctrine - the project must primarily benefit the public at large. [*See Appendix B and Appendix F regarding public purpose doctrine.*]

USE OF LAND BANK ASSETS. The primary purpose of the borough land bank is to make land available for public purpose and/or sale. Kenai Peninsula Borough land is a public resource and should be regarded as a long-term asset. It is managed for the purposes of development, sale or exchange to other municipalities, putting it into private ownership, or public purpose. In addition to meeting the criteria for an economic development project, and satisfying the public purpose doctrine, other considerations should be taken into account when deciding to dispose of borough land for an economic development project. These questions include: (1) Is the proposed use compatible with the borough's comprehensive plan and overall community needs? (2) Is other borough land available to meet public needs? (3) Does the proposal compete with private land owners? (4) Is the proposed use determined to be of the highest and best use? (5) Are other parties interested in the property? (6) What are the adverse impacts, if any, on other borough resources or natural environment? (7) What are the terms of the sale or lease? (8) What are the costs that may be incurred by the borough to complete the transaction? Pursuant to KPB 17.10.070, the final determination of any land bank disposal rests with the assembly. [*See Appendix E - Suggested criteria for use of borough land for major economic development projects.*]

Many Alaskan municipalities have land trust funds and use those funds for schools, roads, and other capital projects. The borough's land trust fund was established to receive, disburse, and account for all moneys accruing to the borough in lieu of lands or from the use or sale of borough lands. Disbursement from said fund shall be for the acquisition of property and expenses related to the borough land management operations or such other purposes as the assembly may authorize. [KPB 5.20.080]. If the borough's land trust fund is to be used for economic development, a percentage of the trust should be set aside for this purpose and assurances made that the fund will receive a return on its investment. Consideration should be given to (1) authorizing a project to receive only a percentage of the funds available for appropriation; (2) ensuring the fund does not drop below an established amount; and (3) identification of the type of organizations eligible to receive funds from the account. [See *Appendix F - Proposed uses for land bank assets and land trust fund.*]

RECOMMENDATIONS: Based upon the review of comprehensive research materials, information and opinions provided the borough's finance, legal and planning departments, and many in-depth discussions, the committee formed the following recommendations:

1. Establish a policy of the borough to support, either indirectly or directly, responsible economic development.
2. Accept the committee's definition of "economic development" and evaluation process as a basis for determining borough support for an economic development project.
3. Adopt a project evaluation process as follows [*Appendix C*]:
 - a. Project must meet the definition of "economic development".
 - b. Evaluation of project conducted by screening agency.
 - c. Projects ineligible for direct borough support are referred to other agencies for guidance and/or assistance.
 - d. Projects seeking direct borough support must satisfy the general criteria for borough-assisted economic development projects as identified in the flow chart.
 - e. Upon satisfactory completion of evaluation process by the screening agency, project is submitted to the mayor along with a written project assessment and the project's business plan.
 - f. Proposal is submitted to a public review committee for further assessment of the project's viability. The review committee submits their findings to the mayor.
 - g. Based upon all the information available to him, the mayor determines whether or not to forward the proposal to the assembly for final review and determination.
 - h. In addition to the above, projects involving a borough land transaction must:
 - i. Satisfy the public purpose doctrine as established in the Alaska Constitution, Article IX, Section 6.
 - ii. Meet the criteria set out in paragraph 3 of the memorandum from the Legal and Planning Departments to the committee dated January 6, 1999. [*Appendix E*]
4. Enact a borough ordinance codifying the committee's recommendations.

MEETING NOTES AND RESEARCH MATERIALS. Meeting notes and research materials not included with this final report are available in the committee files located in the Borough Clerk's office. These materials include the meeting notes for meetings held from July 12, 1998, through January 28, 1999, and research materials as listed below.

RESEARCH MATERIALS

Alaska Industrial Development and Export Authority -
Creation and Organization (AS 44.88.010), Purpose of the Authority
(AS 88.070).

Alaska Statute 29.35.210(a)(8), Second Class Borough Powers

Anchorage Municipal Code, Chapter 6.120 - Economic Expansion Fund

Anchorage Municipal Code, Chapter 12.35 - Economic Development Property Tax
Exemption

City of Anchorage and Anchorage Economic Development Corporation - Contract
for Professional Services (1998)

Heritage Land Bank Advisory Commission - Staff report dated September 9, 1998

Homer City Code, Chapter 1.78, Economic Development Advisory Commission

Kenai Peninsula Borough Code, Chapter 19.30 - Exercise of Economic Development
Power

KPB Planning Department: Land Bank Assets - Questions, Proposals, Opportunities
dated November 23, 1998

KPB Assessing Department: Memorandum on proposed amendments to KPB
5.12.116, economic development tax exemption.

City of Kenai, Economic Development Committee Purpose

Ketchikan Gateway Code, Chapter 10.10.005 - Economic Development Authorized;
Scope

Kodiak Borough Code, Chapter 2.42 - Kodiak Economic Development Commission

Matanuska-Susitna Borough Code, Chapter 1.10.240, Economic Development Power

Matthews Municipal Ordinances

- Economic development commission, §30.42.10
- Economic development commission, §30.128
- Business and economic development, §39.03
- Economic development incentive plan, §39.04

City of Pekin, Illinois, Ordinance No. 1568-OA12, Creating a New Zoning
Classification District Entitled ED-1 (Economic Development)

Presentation by Ronald G. Seeber at the 1996 IMLA Mid-Year Seminar in
Washington, D.C., entitled "Use of Public Funding to Attract Industry: How
Far May a Local Government Go?"

Rural Development Initiative Fund (RDIF) - Loan Requirements; Eligibility

APPENDIX A

Introduced Merkes, Home
Date: February 17, 1998
Action: Amended, Adopted
Vote: 7 Yes, 2 No

**KENAI PENINSULA BOROUGH
RESOLUTION 98-011**

**A RESOLUTION ESTABLISHING A COMMITTEE TO DEVELOP CRITERIA AND
GUIDELINES FOR EXERCISING ECONOMIC DEVELOPMENT POWERS**

WHEREAS, in Ordinance 97-01, the Kenai Peninsula Borough adopted economic development powers in the area of the borough outside the cities; and

WHEREAS, there are no criteria or guidelines established for exercising these powers; and

WHEREAS, the borough has received a request for support by the North Pacific Volcano Learning Center with the stated justification that it will provide economic development and the assembly anticipates that many other such requests may be received;


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

SECTION 1. That the Assembly President and Mayor shall appoint a committee comprised of two Assembly Members, the Finance Director, the Planning Director and the Borough Attorney, or appropriate representatives, to develop proposed criteria and guidelines for economic development expenditures.

SECTION 2. That the committee shall conduct numerous public hearings, as it deems appropriate, to assist it in developing these guidelines and criteria.

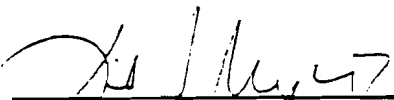
SECTION 3. That within six months of the effective date of this resolution, the committee shall present the proposed criteria and guidelines to the assembly for approval.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 17TH DAY OF FEBRUARY, 1998.



Jack Brown, Assembly President

ATTEST:



Linda S. Murphy, Borough Clerk


APPENDIX B

**MEMORANDUM
KENAI PENINSULA BOROUGH
LEGAL DEPARTMENT**

144 N. Binkley Street
Soldotna, Alaska 99669

Tel. (907) 262-8609
Fax (907) 262-8686

TO: Members, Economic Development Task Force

FROM:  Colette G. Thompson
Borough Attorney

DATE: August 27, 1998

SUBJECT: Legal constraints regarding the exercise of economic development powers

This memorandum summarizes some legal constraints imposed on the exercise of economic powers by the Kenai Peninsula Borough. Briefly, there are two primary legal constraints on the exercise of this power: (1) Any expenditure must satisfy the constitutional requirement that any expenditure of public funds or property be for a public purpose; and (2) there must be a reasonable basis in fact to conclude that the project is for economic development. Other issues may arise depending upon the type of project and the scope of borough involvement. For example, if it is to be financed with general obligation bonds then voter approval of the bond issue is also required. Following is a more detailed discussion of the two primary constraints.

1. Public Purpose or Loan of Credit.

One primary constraint on exercising economic development power is that the expenditure of any funds or property by the borough must satisfy the constitutional "public purpose" requirement:

"**Public purpose.** No tax shall be levied, or appropriation of public money made, or public property transferred, nor shall the public credit be used, except for a public purpose." Alaska Const. Art. IX, §6.

The term "public purpose" has not been clearly defined in Alaska. In *DeArmond v. Alaska State Development Corporation*, 376 P.2d 717 (Alaska 1962) the Alaska supreme court stated:

"We believe that it would be a disservice to future generations for this court to attempt to define it. It is a concept which will change as changing conditions create changing public needs. Whether a public purpose is being served must be decided as each case arises and in light of the particular facts and circumstances of each case." *Id.* at 721.

To determine whether a particular project satisfies the public purpose requirement, courts

examine the entire factual and governmental context. Generally, funds are considered to be used for a public purpose where the general public will primarily benefit from the expenditure, and the private advantage is only incidental to carrying out the public purpose. See *DeArmond v. Alaska State Dev. Corp.*, 376 P.2d 717 (Alaska 1962).¹

In discussing whether a project had a legitimate public purpose, the Alaska supreme court in *Wright v. City of Palmer*, 468 P.2d 326 (Alaska 1970), concluded that a general obligation bond issued for the purpose of acquiring property which would be leased to a private corporation was valid. *Wright* noted there was significant evidence demonstrating a serious pattern of economic problems which the City of Palmer was seeking to overcome.² The proposed project was to acquire and construct a manufacturing and processing facility to be used by Huskey Manufacturing Corporation which manufactures and assembles industrial housing, low cost residential housing and mobile homes. As a part of the agreement, the corporation would lease and occupy the building to be constructed for a period of not less than 20 years, to keep its raw materials within the city limits in order to render it subject to personal property taxes, to employ not less than 80 percent of its personnel from the Palmer area, to maintain training facilities for its employees, and to maintain on-the-job training programs under federal and state auspices. It also agreed to use the city's public utilities and that the paved parking lot adjacent to the building would be available at all reasonable times for public recreational uses. The court felt that the proposal satisfied the public purpose doctrine because, although the benefits of the proposal may be enjoyed more by some individuals than others, the collective advantage to the community at large was readily foreseeable. Although there was some risk involved in the venture, the plan did not violate the requirement that public funds and assets be used for a public purpose.

In discussing whether or not the project fits within the public purpose doctrine, the court in

¹This does not mean that public funds may not be spent on a facilities with private uses. See *Western Alaska Building & Construction Trades Council v. Inn-vestment Associates of Alaska*, 909 P.2d 330 n. 8, (Alaska 1996) (" Zickuhr, 53 Ill.Dec. at 69, 423 N.E.2d at 261 "While it seems clear that the city ... will publicly benefit from the employment opportunities afforded by the presence of the new warehouse, and while it is also clear that the provisions of the Bond Act are for a public purpose and benefit, it is just as clear that the actual use of the project is private in nature."); Erie, 465 N.Y.S.2d at 306 ("The public purpose of the financing scheme must not be confused with the purely private purpose of the venture itself, its structure and its operation.").

²This included evidence that, over the course of the last several years, the economic growth in Palmer had been nil and that there was virtually no manufacturing in the City of Palmer. There was also evidence presented describing the elimination of previously existing industry and the economic result of those changes. Also, Palmer had been declared a depressed area by the federal government. There was information provided that estimated the proposed project, when fully operational, would employ approximately 65 to 110 persons on a full-time basis.

Wright stated:

The test which we must apply is whether than plan is so unreasonable as to transgress the limitations of our constitution. If the plan of action were plainly foolhardy, or if it amounted to the pledging of credit or the giving away of assets without any corresponding discernible benefit, we might be persuaded to strike down the plan.

Thus, in determining whether a public purpose is served, the courts will find a public purpose if there is a reasonable basis for concluding that the community at large would receive a discernible benefit from the transaction and the plan is not simply foolhardy. Evidence showing a need for economic development also appeared to influence the court in *Wright*.

An additional constraint within the public purpose constitutional provision is that the borough may not lend its credit except for a public purpose. In furtherance of this, Alaska Statute 37.10.085 provides in part:

Financial aid to corporations by state or political subdivision. (a) Except as provided in (c) or (d) of this section, neither the state nor political subdivision of the state may

- (1) make a subscription to the capital stock of a corporation;
- (2) lend its credit for the use of a corporation; or
- (3) borrow money for the use of a corporation.

(b) This section does not apply to debt issued by a municipality or a municipal joint insurance arrangement under AS 21.76.120.

(c) To the extent that the political subdivision is authorized to acquire, own, or operate a public utility, it may exercise that power by acquiring and owning, in a manner consistent with law, all of the capital stock of a corporation that owns or operates a public utility. The political subdivision's authority with respect to lending its credit and borrowing money for the use of the corporation is the same as if the political subdivision had acquired the assets of the corporation.

(d) This section does not apply to

- (1) the financial assistance program established under > AS 37.17.200 - > 37.17.390; or
- (2) investments of the assets of the public employees' retirement system established under AS 39.35 or the teachers' retirement system established under AS 14.25, to the extent the investments are made in the stocks, bonds, and other securities of

- (A) a corporation licensed under AS 10.13; or
 - (B) a corporation attempting to become licensed under AS 10.13 if the corporation intends to use the
-

proceeds to fulfill the tasks necessary to become licensed under AS 10.13.

AS 37.10.085 prohibits the municipal corporation from lending its credit to a private corporation. To date, the supreme court has not specifically ruled on what constitutes lending of credit by a municipality. The court in *Wright* only lightly touched on the issue of public credit and concluded that because the city was neither handing the borrowed money directly to a corporation nor pledging its taxing powers to guarantee the private corporation's indebtedness, the project was legitimate. The borough should evaluate any proposal to ensure it does not run afoul of this limitation.

It is important to note that the prohibitions in AS 37.10.085 do not apply to the issuance of revenue bonds. AS 29.47.260. The borough is authorized to issue revenue bonds for a public enterprise or a public corporation of the borough, or to finance the purchase of residential mortgage loans. However, revenue bonds are only secured by the revenue of the public enterprise or corporation, or the principal and interest of the mortgage loans and other pledged amounts. They are not a general obligation of the borough. AS 29.47.240.

2. The exercise of economic development powers.

The Kenai Peninsula Borough is a second class general law borough. As such, it may by ordinance provide for economic development on a non-areawide basis. AS 29.35.210(a). The borough adopted economic development powers on a nonareawide basis in KPB 19.30. Economic development powers are liberally construed, AS 29.35.400, and unless otherwise limited, the borough "...may exercise all powers and functions *necessarily or fairly implied in or incident to* the purpose of [economic development]". AS 29.35.410.

Statutes and case law do not provide any clear definition of economic development. It is generally understood that economic development means a project that the borough could show would improve the economic health of the municipality. In order to show that the borough is exercising its economic development power, as opposed to another power, there needs to be some rational basis for concluding that the proposed project is reasonably likely to improve the local economy. Specific facts showing the potential economic benefit of any proposal to the municipality would significantly strengthen the reasonableness of any conclusion that a project comports with the economic development power of the borough. Factors that the court examined in the *Wright* case, above, may serve as examples of the type of information needed to show that a project is an economic development project.

It should also be noted that the borough also has the power, "subject to other provisions of law," to "acquire, manage, control, use, and dispose of real and personal property, whether this property is situated inside or outside the municipal boundaries." AS 29.35.010(8). In my opinion, projects involving the purchase and sale of land must still qualify as an exercise of the borough's economic development powers. I do not believe that the borough could, under the

Memo re economic development

August 27, 1998

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guise of acquiring and disposing of real property, exercise a power that it otherwise lacks. Thus, the borough project must still qualify as an exercise of the borough's economic development powers.

In conclusion, at a minimum, any proposed project must satisfy both the public purpose doctrine by demonstrating that it primarily benefits the public and be a legitimate exercise of the borough's economic development powers. Restrictions on the expenditure of borough funds or use of borough assets ensuring continued public benefit may satisfy the public purpose requirement, and the borough should be cautious to avoid lending funds in violation of the law. Facts and evidence showing economic feasibility of the project and how it would economically benefit the borough are needed to show that the project is a legitimate exercise of the borough's power to provide for economic development. Each project should be separately evaluated in light of these restrictions, and to ascertain whether other limitations may apply.

APPENDIX C

PROPOSED ECONOMIC DEVELOPMENT PROJECT OR IDEA

KPB

DIRECT SUPPORT

**Screening Organization
(EDD)**

**PROJECT
REJECTED**

No

Meet
Definition?

Yes

No

Bank Ready
Business Plan?

Yes

No

Direct Borough
Support Or
Participation?

Yes

No

25 Full-Time
Permanent
Jobs?

No

\$10 Million increase
in tax base?

Yes

Yes

No

Reduces Imports or Increases
Exports and Does Not Take Market
Share From Existing

Yes

INDIRECT SUPPORT

Refer To
Appropriate
External
Agency

Office of the Mayor

External Review
Committee Approval?

Yes

Assembly

Public Hearing
and Approval

EDD

RCD

Other

Borough Land Taxes, Other

APPENDIX D


**MEMORANDUM
KENAI PENINSULA BOROUGH
LEGAL DEPARTMENT**

144 N. Binkley
Soldotna, AK 99669

Phone: (907) 262-8609

FAX: (907) 262-8686

To: Bill Popp, Chairperson
Members, Economic Development Task Force

From:  Colette Thompson, Borough Attorney
Jeff Sinz, Finance Director

Date: October 20, 1998

Subject: Economic Development Options

This memorandum responds to the request that we generate a list of economic development options available under the existing powers of this borough. Following the flow chart developed by Jeff, a copy of which is attached, we focused on options available for supporting large projects, which appears to be the focus of this group. Following are the primary options we developed as a starting point for discussion:

1. Land:
 - a. Lease borough land.
 - b. Sell borough land.
 - c. Trade borough land for other land.
 - d. Transfer borough land to municipalities within the borough.
 - e. Transfer borough land to nonprofit corporations within the borough.
 - f. Develop land transfer programs designed to give incentives to certain industries to locate in the borough, including offering favorable purchase terms or tax terms as discussed below.

2. Taxes:
 - a. Economic development tax exemption.
 - b. Tax exemption for increased value of improvements primarily designed to improve aesthetic quality of land or structure, for up to 4 years. (Would need code change, and subject to limitations in AS 29.45.050(f)).
 - c. Tax exemption for increase in value of improvements to single family dwelling where purpose is to increase space for occupancy for up to 2 years. (Would need code change, and subject to limitations in AS 29.45.050(g)).
 - d. Exempt pollution control facilities for up to 5 years. (Would need voter

- e. approval, code change, and subject to limitations in AS 29.45.050(k). Exempt property used in processing timber after it has been delivered to the processing site from up to 75% of taxes levied on other property in the same taxing unit. (Would need voter approval, code change, is up to 5 years, and subject to AS 29.45.050(j).
 - f. Classify as to type and increase exemption on personal property. (AS 29.45.(b)(2).
 - g. Exempt land of a non-profit organization used for agricultural purposes if rights to subdivide the land are conveyed to the state, and subject to other restrictions in AS 29.45.050(b)(1)(c).
3. Other:
- a. Bond or in-house financing of structures designed to support economic development projects.
 - b. Urban renewal projects.
 - c. Loans (May require adoption of power).
 - d. Grants (subject to legal limitations of public purpose doctrine).

APPENDIX E

**MEMORANDUM
KENAI PENINSULA BOROUGH
LEGAL DEPARTMENT**

144 N. Binkley Street
Soldotna, Alaska 99669

Tel. (907) 262-8609
Fax (907) 262-8686

TO: Economic Development Task Force

FROM: ~~MT~~ Colette G. Thompson, Borough Attorney
~~CP~~ Lisa Parker, Planning Director

DATE: January 6, 1999

SUBJECT: Suggested criteria for use of borough land for major economic development projects

This memorandum responds to the task force request that we suggest criteria for the use of borough land in economic development projects. The task force has discussed the use of borough land both at fair market value and at less than fair market value for economic development purposes. Following are some initial considerations and criteria for your review.

1. If land is to be provided, the proposed use must first satisfy the public purpose doctrine.¹ Briefly, the constitutional public purpose requirement is as follows:

Public purpose. No tax shall be levied, or appropriation of money made, or public property transferred, nor shall the public credit be used, except for a public purpose. Alaska Const. Art. IX, Sec. 6.

Generally, the courts will find that the public purpose doctrine is satisfied if there is a reasonable basis for concluding that the community at large would receive a discernable benefit from the transaction and the plan is not simply foolhardy.² The general public must primarily benefit from the expenditure and any private advantage must be only incidental to carrying out the public purpose.³ Generally, the decision to transfer the land will probably meet this requirement if the project satisfies the task force's definition of economic development. However, if we consider providing land at less than fair market value, the act of providing public assets for no direct return must also satisfy the public purpose doctrine.

¹Please see my memo of August 27, 1998 which discusses the public purpose doctrine in more detail.

²See, e.g., *Wright v. City of Palmer*, 468 P.2d 326 (Alaska 1970).

³*DeArmond v. Alaska State Development Corporation*, 376 P.2d 717 (Alaska 1962).

Economic Development Task Force

January 6, 1999

Page 2

2. The project must also satisfy the general criteria for borough-assisted economic development projects as established in the flow chart.
3. Following are some proposed criteria for considering borough property:
 - A. Compatibility of the proposed use with the comprehensive plan and overall community needs.
 - B. Compatibility of the proposed use with adjacent and surrounding land uses.
 - C. Is other borough land available in the nearby community? If not, is there adequate public land available to provide foreseeable public needs such as utilities, schools, emergency centers, solid waste disposal sites, etc.
 - D. Is other private land available or that would be appropriate for the proposed use? If so, would this use inappropriately compete with private land owners?
 - E. Examine the highest and best use of this parcel compared with the proposed use of the parcel.
 - F. Determine whether other parties are likely to be interested in the same parcel of land. If so, consider the best option available for the borough and the community.
 - G. Consider whether the project would have an adverse impact on other borough resources or the natural environment.
 - H. Consider the effect of the proposed transfer on both the land bank and the land trust fund.
 - I. The proposed terms of the transfer should be evaluated with all available options considered, including sale or lease at fair market value, sale or lease at less than fair market value, favorable initial terms to help with startup financing to be repaid later.
 - J. Consider borough land costs associated with the proposal such as payment of surveying, platting, appraisal, and closing costs.

APPENDIX F

To: Economic Development Powers Committee Members

From:  Lisa Parker, Planning Director

Date: September 28, 1998

Subj.: Kenai Peninsula Borough Land Bank

The Economic Development Powers Committee has requested information to assist in establishing guidelines for the management and dispersion of the Kenai Peninsula Borough's Land Bank and Land Trust Fund. In addition to the information outlined below I have attached relevant portions of borough codes from Fairbanks North Star and Matanuska Susitna Boroughs.

The thoughts expressed below are given to stimulate discussion with respect to the use of the land bank and land trust fund.

KPB17.10.050. Land Bank-Establishment-Purpose.

There is hereby established a land bank for the purpose of holding appropriately classified lands or interests in lands or resources which have been requested for sale or lease. Said lands shall be held in the land bank until authorized for disposition pursuant to Section 17.10.070.

In many cases, local governments acquire, manage, control, use and dispose of real property. Acquisition can be by purchase, lease, donation, partial donation, dedication, exchange, eminent domain or other means permitted by law.

Land can be managed to:

1. Exemplify good land and water stewardship practices.
2. Minimize adverse environmental impact.
3. Maximize revenue consistent with the borough's financial goals.
4. Implement a land and/or resource management plan.
5. Made available for development.
6. Be utilized for siting of public facilities.

The Kenai Peninsula Borough land is a public asset and should be managed as a long-term asset. Prior to utilizing borough land for economic development the following questions and/or criteria should be answered.

1. What is the purpose of the project?
2. Will the project generate jobs?
3. What other requests will be made of the borough? I.e. road construction, utility expansion, new schools, other land acquisitions?

4. Is the borough competing with other private landowners by providing the land?
5. Is the land being offered competitively or at other than fair market value?
6. Does the overall purpose fit with the borough's long term goals and objectives?
7. What are the overall benefits to the borough?
8. Will the project have an adverse impact on other borough resources or the natural environment?

KPB 5.20.080. Land Trust Fund.

The land trust fund is established to receive, disburse, and account for all moneys accruing to the borough in lieu of lands or from the use or sale of lands. Disbursement from said fund shall be for the acquisition of property and expenses related to the borough land management operations or such other purposes as the assembly may authorize.

Other borough's with land trust funds use the fund for capital improvements (schools, trails, roads, streets, buildings, property acquisition) and administration of the program.

If the borough is to use the land trust fund for economic development projects then the fund should receive a return on its investment. Similar questions, which were identified above with respect to utilization of land, should also be considered for disbursement from the land trust fund.

Further, if the land trust fund is to be used for economic development projects then consideration should be given to: (1) only authorizing a project to receive a percentage of the funds available for appropriation; (2) ensuring the fund does not drop below an established amount; and (3) identification of the type of organization(s) available to receive funds from the account:

Other consideration should be given to having land management personnel funded through general fund appropriations.

The fund has been used to acquire property for expansion of government facilities (Poppy Lane, school sites) but not for construction of public facilities. It is recommended if the fund is used for public facility construction that it be on a percentage match basis not full funding.

