

Kenai Peninsula Borough

Education Special Revenue Funds

The Borough has three (3) Special Revenue Funds that have been established for school purposes: the School Fund, the Postsecondary Education Fund, and the Underground Storage Tank Removal and Upgrade Fund.

School Fund

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY09 budget year is estimated at \$40,886,886.

Operational funding for the school district is appropriated as follows: \$32,456,264 for local effort and in-kind of \$8,430,622 consisting of \$6,182,830 for maintenance, \$63,745 for utilities, \$2,038,234 for property and liability insurance and worker's compensation, \$42,000 for audit cost, and \$103,813 for custodial services. The Borough controls the budget for in-kind expenditures; local effort is controlled by the School District.

Revenue for the School Fund is from a transfer from the Borough's General Fund and is from sales tax and property taxes. The Borough has a 3% sales tax that is dedicated for schools; the rate was 2% prior to January 2008.

In addition to operational funding, the Borough also provides funding of \$2,334,738 for school related debt of which \$1,616,856 is expected to be reimbursed from the State of Alaska, and \$1,250,000 for school district capital projects. Total funding provided for school purposes is \$44,471,624; net of State reimbursement, the amount is \$42,854,768. Sales tax revenues provide approximately 66% of the funding provided for schools, the balance comes from property taxes.

KEY MEASURES					
	FY05 <u>Actual</u>	FY06 <u>Actual</u>	FY07 <u>Actual</u>	FY08 <u>Estimated</u>	FY09 <u>Projected</u>
# of students	9,527	9,389	9,368	9,250	9,053
Operational Funding					
Funding from sales tax	\$15,670,832	\$16,755,426	\$18,321,611	\$22,667,968	\$29,214,000
Funding from property tax	\$18,073,775	\$18,218,256	\$19,620,065	\$15,044,100	\$11,672,886
Total funding at the cap	\$33,744,607	\$34,973,682	\$37,941,676	\$37,712,068	\$40,886,886
Mill rate equivalent in funding	7.91	7.81	7.85	7.04	7.30
Borough funding per student	\$3,542	\$3,725	\$4,050	\$4,076	\$4,516
Non Operational Funding:					
School capital projects	\$1,250,000	\$1,250,000	\$1,250,000	\$1,450,000	\$1,250,000
School Debt Service (net)	\$1,133,389	\$1,116,521	\$642,172	\$732,966	\$717,882
Total Funding	\$36,127,996	\$37,340,203	\$39,833,848	\$39,895,034	\$42,854,768
Total mill rate equivalent in funding (net)	8.47	8.34	8.25	7.44	7.65
Equivalent mill rate, net of sales tax	4.80	4.60	4.40	3.21	2.29

Education

Postsecondary Education Fund

The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills. Funding is restricted to operations and may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the Borough. Funds may not be used for capital improvements or construction of facilities.

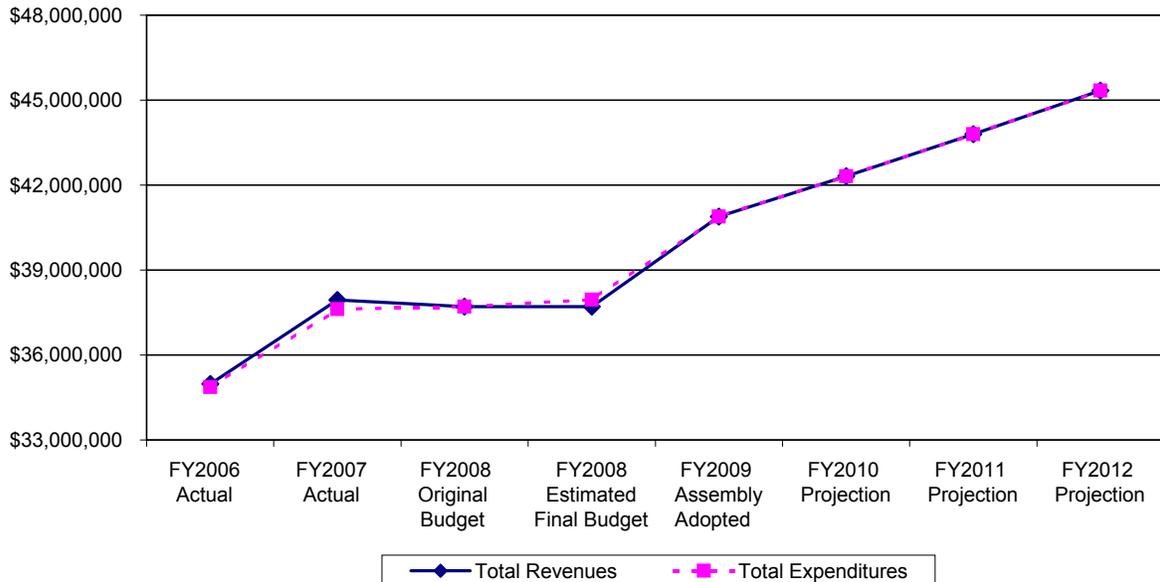
Underground Storage Tank Removal and Upgrade Fund

The Underground Storage Tank Removal and Upgrade program was started in 1989 to account for activity associated with removal and closure of forty-three (43) tanks from twenty-six (26) sites. Twenty-five (25) of the sites have received closure approval from the Alaska Department of Environmental Conservation. The remaining site (Homer maintenance shop) still requires additional assessment. Closure of this site is expected to be completed in four to five years. Revenue is provided by a transfer from the Borough's General Fund. There are no transfers provided for the current year. This is a project length fund.

Fund: 241 School Fund

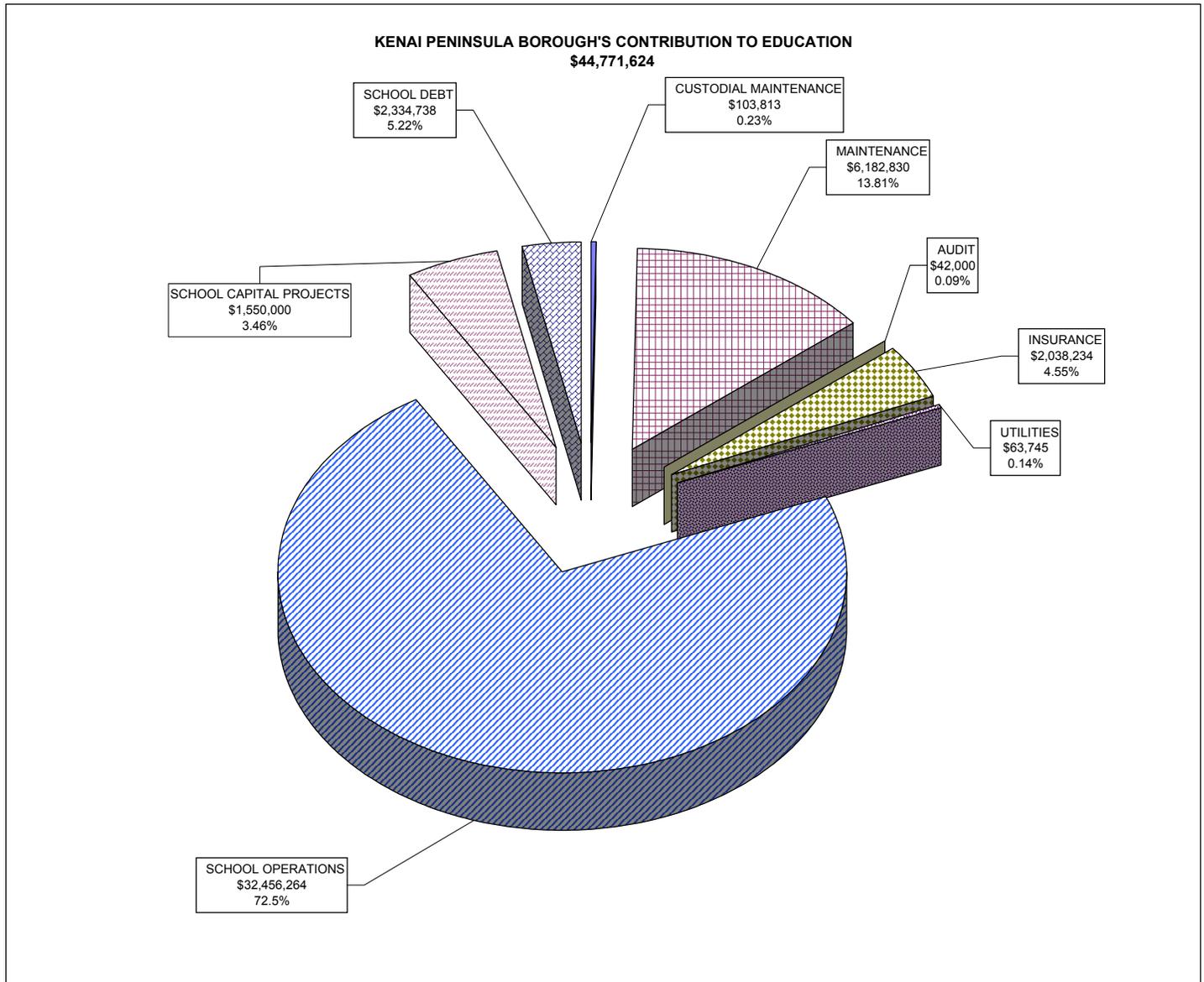
Fund Budget:	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Estimated Final Budget	FY2009 Assembly Adopted	FY2010 Projection	FY2011 Projection	FY2012 Projection
Revenues:								
State Revenue	\$ 108,422	\$ 120,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	108,422	120,577	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	34,973,682	37,941,676	37,712,068	37,712,068	40,886,886	42,317,927	43,799,054	45,332,021
Total Operating Transfers	34,973,682	37,941,676	37,712,068	37,712,068	40,886,886	42,317,927	43,799,054	45,332,021
Total Revenues and Other Financing Sources	35,082,104	38,062,253	37,712,068	37,712,068	40,886,886	42,317,927	43,799,054	45,332,021
Expenditures:								
Custodial Maintenance	95,591	101,874	99,213	99,213	103,813	106,408	109,068	111,795
Maintenance	5,354,770	5,367,624	5,943,967	6,177,725	6,182,830	6,306,487	6,432,617	6,432,617
Non-Departmental:								
Audit	26,000	17,500	27,500	40,000	42,000	44,000	46,000	48,000
Insurance Premium	1,753,765	2,011,056	2,019,515	2,019,515	2,038,234	2,417,552	2,483,660	2,520,456
Utilities	46,853	54,833	63,745	63,745	63,745	65,020	66,320	67,646
School Operations	27,587,592	30,062,253	29,558,128	29,558,128	32,456,264	33,378,460	34,661,389	36,151,507
Total Expenditures	34,864,571	37,615,140	37,712,068	37,958,326	40,886,886	42,317,927	43,799,054	45,332,021
Total Expenditures and Operating Transfers	34,864,571	37,615,140	37,712,068	37,958,326	40,886,886	42,317,927	43,799,054	45,332,021
Change in Fund Balance	217,533	447,113	-	(246,258)	-	-	-	-
Beginning Fund Balance	639,801	857,334	1,304,447	1,304,447	1,058,189	1,058,189	1,058,189	1,058,189
Ending Fund Balance	857,334	1,304,447	1,304,447	1,058,189	1,058,189	1,058,189	1,058,189	1,058,189
Reserved Fund Balance	460,891	460,891	460,891	460,891	460,891	460,891	460,891	460,891
Unreserved Fund Balance	396,443	843,556	843,556	597,298	597,298	597,298	597,298	597,298
Total Fund Balance	\$ 857,334	\$ 1,304,447	\$ 1,304,447	\$ 1,058,189	\$ 1,058,189	\$ 1,058,189	\$ 1,058,189	\$ 1,058,189

**SCHOOL FUND
REVENUES AND EXPENDITURES**



MILL RATE EQUIVALENTS FOR THE BOROUGH'S CONTRIBUTION TO EDUCATION

EXPENDITURES	FY2006 ACTUAL		FY2007 ACTUAL		FY2008 BUDGET		FY2009 BUDGET	
	TAXABLE VALUE	MILL RATE EQUIVALENT						
	4,485,202,000		4,928,362,000		5,369,378,000		5,953,026,000	
LOCAL EFFORT TO SCHOOL DISTRICT								
CUSTODIAL MAINTENANCE	\$ 95,591	0.02	\$ 101,874	0.02	\$ 99,213	0.02	\$ 103,813	0.02
MAINTENANCE	5,354,770	1.19	5,367,624	1.09	5,943,967	1.11	6,182,830	1.04
AUDIT	26,000	0.01	17,500	-	27,500	0.01	42,000	0.01
INSURANCE	1,753,765	0.39	2,011,056	0.41	2,019,515	0.38	2,038,234	0.34
UTILITIES	46,853	0.01	54,833	0.01	63,745	0.01	63,745	0.01
SCHOOL OPERATIONS	27,587,592	6.15	30,062,253	6.10	29,558,128	5.50	32,456,264	5.45
TOTAL LOCAL EFFORT TO SCHOOL DISTRICT	34,864,571	7.77	37,615,140	7.63	37,712,068	7.02	40,886,886	6.87
OTHER EDUCATION FUNDING								
SCHOOL DEBT	3,719,707	0.83	2,134,823	0.43	2,384,887	0.44	2,334,738	0.39
SCHOOL REVENUE CAPITAL PROJECTS	1,250,000	0.28	1,250,000	0.25	1,320,000	0.25	1,550,000	0.26
TOTAL OTHER EDUCATION FUNDING	4,969,707	1.11	3,384,823	0.69	3,704,887	0.69	3,884,738	0.65
TOTAL EDUCATION FROM BOROUGH	\$ 39,834,278	8.88	\$ 40,999,963	8.32	\$ 41,416,955	7.71	\$ 44,771,624	7.52



This page intentionally left blank

Fund: 241 School Fund
Dept: 11235 General Services – Custodial Maintenance

DEPARTMENT FUNCTION

Mission: Clean in and around the main Borough building, including human resources/Risk Management annex, school district portables, records center, and Homer Annex. Administer contracts with janitorial services for the cleaning of Poppy Lane Facility, Kenai River Center, and Emergency Operations Center.

NOTE: An equal number of staff are budgeted in the General Fund (see fund 100.11235, General Fund – General Services - Custodial Maintenance Division)

Major long-term issues and concerns:

- None

Objectives FY2009/ Budget highlights:

- Continue to provide a satisfactory level of service to those we serve.

Previous year accomplishments:

- Maintained all assigned buildings and grounds at a satisfactory level.

Significant budgetary changes:

- None

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing History	1.30	1.30	1.30	1.30

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241
Department 11235 - School Fund Custodial Maintenance**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel							
40110 Regular Wages	\$ 41,113	\$ 43,872	\$ 46,136	\$ 46,136	\$ 48,360	\$ 2,224	4.82%
40120 Temporary Wages	5,454	4,393	2,200	2,200	2,200	-	0.00%
40130 Overtime Wages	820	980	1,078	1,078	1,078	-	0.00%
40210 FICA	4,364	4,382	4,435	4,435	4,654	219	4.94%
40221 PERS	8,080	13,556	10,795	10,795	11,302	507	4.70%
40321 Health Insurance	12,919	14,275	14,950	14,950	15,633	683	4.57%
40322 Life Insurance	105	110	118	118	127	9	7.63%
40410 Leave	5,346	5,723	5,361	5,361	5,807	446	8.32%
40411 Sick Leave	1,238	1,313	1,340	1,340	1,452	112	8.36%
Total: Personnel	79,439	88,604	86,413	86,413	90,613	4,200	4.86%
Supplies							
42210 Operating Supplies	1,659	747	1,800	1,800	1,800	-	0.00%
42240 Janitorial Supplies	-	190	-	-	-	-	-
42410 Small Tools	191	21	500	500	500	-	0.00%
Total: Supplies	1,850	958	2,300	2,300	2,300	-	0.00%
Services							
43011 Contractual Services	14,040	12,112	9,600	9,600	10,000	400	4.17%
43210 Transportation/Subsistence	262	200	300	300	300	-	0.00%
43720 Equipment Maintenance	-	-	100	190	100	(90)	-47.37%
Total: Services	14,302	12,312	10,000	10,090	10,400	310	3.07%
Capital Outlay							
48740 Minor Machines & Equipment	-	-	500	410	500	90	21.95%
Total: Capital Outlay	-	-	500	410	500	90	21.95%
Department Total	\$ 95,591	\$ 101,874	\$ 99,213	\$ 99,213	\$ 103,813	\$ 4,600	4.64%

LINE-ITEM EXPLANATIONS

40110 Regular wages. Staff includes: .80 Custodians and .5 Lead Custodian.

Note: An equal number of staff is charged to the School District. Total custodial staff is 2.6 full time equivalent.

42210 Operating Supplies. Supplies for Homer maintenance and annex facilities.

42410 Small Tools. For replacement of small tools or minor equipment as necessary.

43011 Contractual Services. Poppy Lane, Maintenance side cleaning (\$8,400) and window cleaning of Borough Administration Building (\$1,600).

48740 Minor Machinery and Equipment. Vacuum cleaner replacement.

Fund:	241	School Fund
Dept:	41010	Maintenance

DEPARTMENT FUNCTION

Mission: The maintenance department provides maintenance on all school facilities and provides project administration on most school capital projects, those less than \$100,000. The department also maintains some Borough facilities, for which time and materials are billed to those departments.

Major long-term issues and concerns:

- Aging of Borough facilities.
- Retirement of maintenance staff and the inability to fill positions due to the Borough's pay scale, which is 20-30% lower than industry norm.
- Asbestos removal at Kenai Middle School.
- New building codes that went into effect in fall 2007 will increase the cost of all capital projects.

Objectives FY2009/Budget highlights:

- Continued overall maintenance, electrical and mechanical/HVAC upgrades to reduce energy cost.
- Address water quality issues.

Previous year accomplishments:

- Completion of approximately 10,500 work orders.
- Completed major playground upgrades at numerous schools.
- Completed sidewalk/asphalt replacement projects and corrected drainage problems at several facilities.

Significant budgetary changes:

- Added new water treatment operator in Spring 2008 to comply with ADEC and EPA requirements.

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing History	43	44	45	45
Number of facilities maintained	95	95	95	95
Square footage maintained	2.5 million	2.5 million	2.5 million	2.5 million
Number of Work orders	9,850	10,825	11,400	11,800

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241
Department 41010 - School Fund Maintenance Department**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel							
40110 Regular Wages	\$ 2,078,935	\$ 2,092,473	\$ 2,430,382	\$ 2,358,382	\$ 2,551,645	\$ 193,263	8.19%
40120 Temporary Wages	276,090	299,088	280,000	352,000	280,000	(72,000)	-20.45%
40130 Overtime Wages	13,953	30,843	42,482	42,482	43,708	1,226	2.89%
40210 FICA	213,447	210,903	229,981	229,981	252,050	22,069	9.60%
40221 PERS	400,483	647,035	572,272	572,272	590,111	17,839	3.12%
40321 Health Insurance	502,725	481,865	526,240	526,240	541,125	14,885	2.83%
40322 Life Insurance	5,584	5,972	6,168	6,168	6,458	290	4.70%
40410 Leave	297,159	296,579	259,231	259,231	270,768	11,537	4.45%
40411 Sick Leave	48,962	51,938	59,141	59,141	61,709	2,568	4.34%
40511 Other Benefits	23,605	11,350	20,000	20,000	30,000	10,000	50.00%
Total: Personnel	3,860,943	4,128,046	4,425,897	4,425,897	4,627,574	201,677	4.56%
Supplies							
42110 Office Supplies	8,215	8,431	10,000	10,000	10,000	-	0.00%
42120 Computer Software	12,993	16,963	10,750	2,395	10,750	8,355	348.85%
42230 Fuel, Oils and Lubricants	88,901	97,517	115,500	140,500	135,000	(5,500)	-3.91%
42250 Uniforms	8,051	8,174	7,000	7,000	7,000	-	0.00%
42263 Training Supplies	-	-	-	1,000	-	(1,000)	-100.00%
42310 Repair/Maint Supplies	529,654	531,399	720,352	705,266	721,780	16,514	2.34%
42360 Motor Vehicle Supplies	26,171	28,337	50,000	51,054	50,000	(1,054)	-2.06%
42410 Small Tools	24,107	26,259	18,000	26,708	18,000	(8,708)	-32.60%
Total: Supplies	698,092	717,080	931,602	943,923	952,530	8,607	0.91%
Services							
43011 Contractual Services	8,864	11,595	20,000	38,797	20,000	(18,797)	-48.45%
43014 Physical Examinations	723	1,746	1,000	1,500	1,000	(500)	-33.33%
43015 Water/Air Sample Test	7,233	5,886	10,000	20,328	10,000	(10,328)	-50.81%
43019 Software Licensing	-	-	-	11,660	-	(11,660)	-100.00%
43050 Solid Waste Fees	846	623	750	750	750	-	0.00%
43110 Communications	23,769	24,861	29,000	29,000	29,000	-	0.00%
43140 Postage	106	231	600	600	600	-	0.00%
43210 Transportation/Subsistence	48,344	57,685	70,000	70,624	70,000	(624)	-0.88%
43211 Per Diem	35,170	39,290	50,000	50,000	50,000	-	0.00%
43250 Freight and Express	2,697	5,691	3,000	7,500	3,000	(4,500)	-60.00%
43260 Training	7,906	10,645	10,000	18,378	20,000	1,622	8.83%
43310 Advertising	1,323	1,837	2,000	9,800	2,000	(7,800)	-79.59%
43410 Printing	-	-	300	300	300	-	0.00%
43610 Utilities	72,870	80,152	89,700	89,700	89,700	-	0.00%
43720 Equipment Maintenance	1,675	1,699	3,000	4,464	3,000	(1,464)	-32.80%
43750 Vehicle Maintenance	-	293	1,000	2,600	1,000	(1,600)	-61.54%
43764 Snow Removal	236,355	246,140	319,000	394,800	319,000	(75,800)	-19.20%
43780 Buildings/Grounds Maintenance	174,427	167,089	180,000	172,612	180,000	7,388	4.28%
43810 Rents & Operating Leases	4,253	2,256	4,500	11,725	4,500	(7,225)	-61.62%
43812 Equipment Replacement Pymt.	191,784	184,584	165,974	165,974	155,782	(10,192)	-6.14%
43920 Dues and Subscriptions	3,428	4,374	5,000	5,000	5,000	-	0.00%
Total: Services	821,773	846,677	964,824	1,106,112	964,632	(141,480)	-12.79%
Capital Outlay							
48120 Office Machines	2,300	-	2,000	10,949	2,000	(8,949)	-81.73%
48311 Machinery & Equipment	89,000	24,090	15,000	80,400	15,000	(65,400)	-81.34%
48710 Minor Office Equipment	8,383	13,387	3,500	9,300	3,500	(5,800)	-62.37%
48720 Minor Office Furniture	1,141	734	800	800	800	-	0.00%
48740 Minor Machines & Equipment	12,829	9,436	15,000	15,000	15,000	-	0.00%
Total: Capital Outlay	113,653	47,647	36,300	116,449	36,300	(80,149)	-68.83%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(139,691)	(371,826)	(414,656)	(414,656)	(398,206)	16,450	-3.97%
Total: Interdepartmental Charges	(139,691)	(371,826)	(414,656)	(414,656)	(398,206)	16,450	-3.97%
Department Total	\$ 5,354,770	\$ 5,367,624	\$ 5,943,967	\$ 6,177,725	\$ 6,182,830	\$ 5,105	0.08%

Fund 241

Department 41010 - School Fund Maintenance Department - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Director of Maintenance, 3 Maintenance Foremen, 1 Project Manager, 1 Lead Electrician, 4 Electricians I/II, 1 Lead Automotive and Diesel Mechanic, 2 Automotive and Diesel Mechanics I/II, 1 Lead Energy Systems Mechanic, 4 Energy Systems Mechanics I/II, 1 Lead Painter, 3 Painters I/II, 1 Electronics Technician I/II, 2 Locksmith-General Maintenance Mechanics I/II, 1 Lead Energy Systems Mechanic/ Plumber (Homer) 1 Plumber, 1 Roofer-General Maintenance Mechanic I/II, 3 Lead General Maintenance Mechanics, 4 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 1 Plumber-General Maintenance Mechanic I/II, 2 Carpenters-General Maintenance, 1 Safety Coordinator, 1 Administrative Assistant, 1 Secretary-Dispatcher (Homer), 1 Clerk-Dispatcher.

Added: Water Treatment Operator

42230 Fuel, Oils, and Lubricants. Increased to cover higher fuel cost.

42310 Repair Maintenance Supplies. Cost of supplies purchased to maintain facilities.

43764 Snow Removal/Sanding. Snow removal and sanding contracts.

43780 Building/Grounds Maintenance. Building and grounds maintenance contracted to third parties.

43812 Equipment Replacement Payments. Annual payments to the Equipment Replacement Fund for the vehicles and equipment purchased.

48311 Heavy Equipment. FY08 amended includes \$60,000 to purchase Upright Lift.

48710 Minor Office Machines. Cost to replace 2 computers .

60000 Charges (To) From Other Depts. Estimated cost to be charged to other funds including the General Fund and the School Capital Project Fund. See page 41 for summary of interdepartmental charges.

For capital projects information on this department - See the Capital Project section - Pages 292-294 & 298-300

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241
Department 94910 - School Fund Non-Departmental**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Services							
43012 Audit Services	\$ 26,000	\$ 17,500	\$ 27,500	\$ 40,000	\$ 42,000	\$ 2,000	5.00%
43510 Insurance Premium	1,753,765	2,011,056	2,019,515	2,019,515	2,038,234	18,719	0.93%
43610 Utilities	46,853	54,833	63,745	63,745	63,745	-	0.00%
Total: Services	1,826,618	2,083,389	2,110,760	2,123,260	2,143,979	20,719	0.98%
Transfers							
50241 School District Operations	27,587,592	30,062,253	29,558,128	29,558,128	32,456,264	2,898,136	9.80%
Total: Transfers	27,587,592	30,062,253	29,558,128	29,558,128	32,456,264	2,898,136	9.80%
Department Total	\$ 29,414,210	\$ 32,145,642	\$ 31,668,888	\$ 31,681,388	\$ 34,600,243	\$ 2,918,855	9.21%

LINE-ITEM EXPLANATIONS

43012 Audit Services. School district funding of annual audit, which includes State and Federal Single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units.

43510 Insurance Premium. School district portion from allocation of insurance costs, including claims fees, risk management expense, general liability, fire and extended coverage, auto liability, auto physical damage, worker's compensation, educational errors and omissions, bonds, business travel, non-owned aircraft travel.

43610 Utilities. School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.

50241 School District Operations. Funding provided to school district from local sources.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241 School Fund
Expenditure Summary By Line Item**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel							
40110 Regular Wages	\$ 2,120,048	\$ 2,136,345	\$ 2,476,518	\$ 2,404,518	\$ 2,600,005	\$ 195,487	8.13%
40120 Temporary Wages	281,544	303,481	282,200	354,200	282,200	(72,000)	-20.33%
40130 Overtime Wages	14,773	31,823	43,560	43,560	44,786	1,226	2.81%
40210 FICA	217,811	215,285	234,416	234,416	256,704	22,288	9.51%
40221 PERS	408,563	660,591	583,067	583,067	601,413	18,346	3.15%
40321 Health Insurance	515,644	496,140	541,190	541,190	556,758	15,568	2.88%
40322 Life Insurance	5,689	6,082	6,286	6,286	6,585	299	4.76%
40410 Leave	302,505	302,302	264,592	264,592	276,575	11,983	4.53%
40411 Sick Leave	50,200	53,251	60,481	60,481	63,161	2,680	4.43%
40511 Other Benefits	23,605	11,350	20,000	20,000	30,000	10,000	50.00%
Total: Personnel	3,940,382	4,216,650	4,512,310	4,512,310	4,718,187	205,877	4.56%
Supplies							
42110 Office Supplies	8,215	8,431	10,000	10,000	10,000	-	0.00%
42120 Computer Software	12,993	16,963	10,750	2,395	10,750	8,355	348.85%
42210 Operating Supplies	1,659	747	1,800	1,800	1,800	-	0.00%
42230 Fuel, Oils and Lubricants	88,901	97,517	115,500	140,500	135,000	(5,500)	-3.91%
42240 Janitorial Supplies	-	190	-	-	-	-	-
42250 Uniforms	8,051	8,174	7,000	7,000	7,000	-	0.00%
42263 Training Supplies	-	-	-	1,000	-	(1,000)	-100.00%
42310 Repair/Maint Supplies	529,654	531,399	720,352	705,266	721,780	16,514	2.34%
42360 Motor Vehicle Supplies	26,171	28,337	50,000	51,054	50,000	(1,054)	-2.06%
42410 Small Tools and Minor	24,298	26,280	18,500	27,208	18,500	(8,708)	-32.01%
Total: Supplies	699,942	718,038	933,902	946,223	954,830	8,607	0.91%
Services							
43011 Contractual Services	22,904	23,707	29,600	48,397	30,000	(18,397)	-38.01%
43012 Audit Services	26,000	17,500	27,500	40,000	42,000	2,000	5.00%
43014 Physical Examinations	723	1,746	1,000	1,500	1,000	(500)	-33.33%
43015 Water/Air Sample Test	7,233	5,886	10,000	20,328	10,000	(10,328)	-50.81%
43019 Software Licensing	-	-	-	11,660	-	(11,660)	-100.00%
43050 Solid Waste Fees	846	623	750	750	750	-	0.00%
43110 Communications	23,769	24,861	29,000	29,000	29,000	-	0.00%
43140 Postage	106	231	600	600	600	-	0.00%
43210 Transportation/Subsistence	48,606	57,885	70,300	70,924	70,300	(624)	-0.88%
43211 Per Diem	35,170	39,290	50,000	50,000	50,000	-	0.00%
43250 Freight and Express	2,697	5,691	3,000	7,500	3,000	(4,500)	-60.00%
43260 Training	7,906	10,645	10,000	18,378	20,000	1,622	8.83%
43310 Advertising	1,323	1,837	2,000	9,800	2,000	(7,800)	-79.59%
43410 Printing	-	-	300	300	300	-	0.00%
43510 Insurance Premium	1,753,765	2,011,056	2,019,515	2,019,515	2,038,234	18,719	0.93%
43610 Utilities	119,723	134,985	153,445	153,445	153,445	-	0.00%
43720 Equipment Maintenance	1,675	1,699	3,100	4,654	3,100	(1,554)	-33.39%
43750 Vehicle Maintenance	-	293	1,000	2,600	1,000	(1,600)	-61.54%
43764 Snow Removal	236,355	246,140	319,000	394,800	319,000	(75,800)	-19.20%
43780 Building/Grounds Maintenance	174,427	167,089	180,000	172,612	180,000	7,388	4.28%
43810 Rents	4,253	2,256	4,500	11,725	4,500	(7,225)	-61.62%
43812 Equipment Replacement Pymt.	191,784	184,584	165,974	165,974	155,782	(10,192)	-6.14%
43920 Dues and Subscriptions	3,428	4,374	5,000	5,000	5,000	-	0.00%
Total: Services	2,662,693	2,942,378	3,085,584	3,239,462	3,119,011	(120,451)	-3.72%
Capital Outlay							
48120 Office Machines	2,300	-	2,000	10,949	2,000	(8,949)	-81.73%
48311 Heavy Equipment	89,000	24,090	15,000	80,400	15,000	(65,400)	-81.34%
48710 Minor Office Equipment	8,383	13,387	3,500	9,300	3,500	(5,800)	-62.37%
48720 Minor Office Furniture	1,141	734	800	800	800	-	0.00%
48740 Minor Machines & Equipment	12,829	9,436	15,500	15,410	15,500	90	0.58%
Total: Capital Outlay	113,653	47,647	36,800	116,859	36,800	(80,059)	-68.51%
Transfers							
50241 TFR to School District Operations	27,587,592	30,062,253	29,558,128	29,558,128	32,456,264	2,898,136	9.80%
Total: Transfers	27,587,592	30,062,253	29,558,128	29,558,128	32,456,264	2,898,136	9.80%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

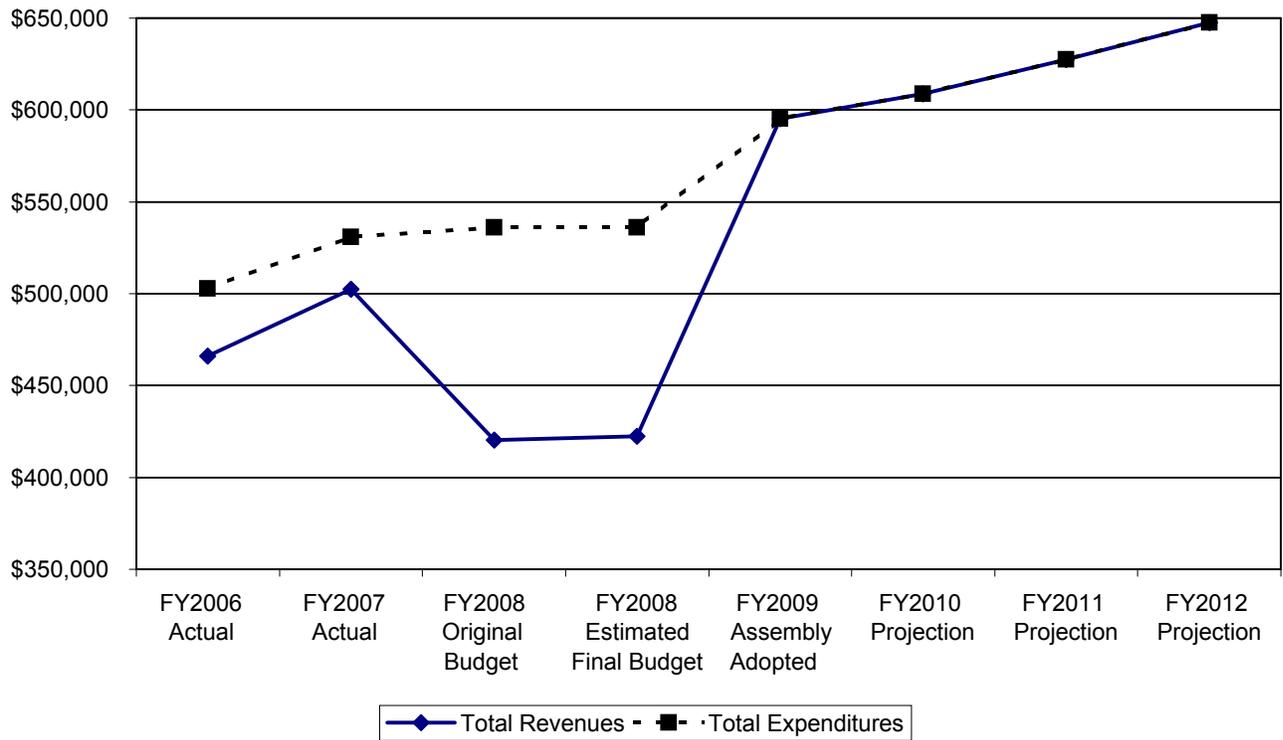
**Fund 241 School Fund
Expenditure Summary By Line Item**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(139,691)	(371,826)	(414,656)	(414,656)	(398,206)	16,450	-3.97%
Total: Interdepartmental Charges	(139,691)	(371,826)	(414,656)	(414,656)	(398,206)	16,450	-3.97%
Department Total	\$ 34,864,571	\$ 37,615,140	\$ 37,712,068	\$ 37,958,326	\$ 40,886,886	\$ 2,928,560	7.72%

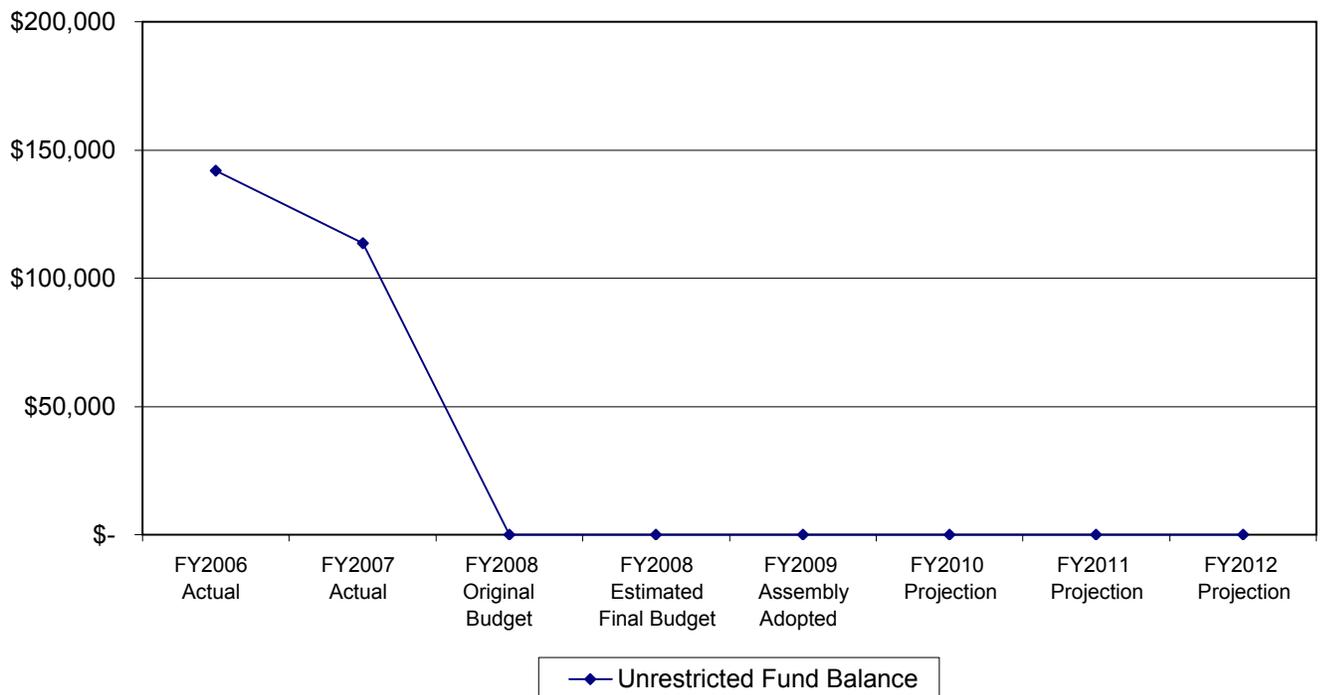
Fund: 242 Postsecondary Education

Fund Budget:	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Estimated Final Budget	FY2009 Assembly Adopted	FY2010 Projection	FY2011 Projection	FY2012 Projection
Taxable Value (000's)								
Real	3,724,600	4,061,928						
Personal	218,447	267,309						
Oil & Gas (AS 43.56)	566,383	558,190						
	4,509,430	4,887,427	-	-	-	-	-	-
Revenues:								
Property Taxes								
Real	\$ 369,987	\$ 405,265	\$ -	\$ 1,797	\$ -	\$ -	\$ -	\$ -
Personal	25,935	26,768	-	113	-	-	-	-
Oil & Gas (AS 43.56)	56,213	56,225	-	-	-	-	-	-
Interest	1,204	1,303	-	57	-	-	-	-
Motor Vehicle Tax	12,794	12,992	-	-	-	-	-	-
Total Property Taxes	466,133	502,553	-	1,967	-	-	-	-
Operating Transfer From:								
General Fund	-	-	420,289	420,289	595,302	608,612	627,540	647,469
Total Revenues	466,133	502,553	420,289	422,256	595,302	608,612	627,540	647,469
Expenditures:								
Services	502,600	530,800	535,983	535,983	595,302	608,612	627,540	647,469
Total Expenditures	502,600	530,800	535,983	535,983	595,302	608,612	627,540	647,469
Results From Operations	(36,467)	(28,247)	(115,694)	(113,727)	-	-	-	-
Beginning Fund Balance	178,441	141,974	115,694	113,727	-	-	-	-
Ending Fund Balance	\$ 141,974	\$ 113,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**POST SECONDARY EDUCATION
REVENUES AND EXPENDITURES**



Unrestricted Fund Balance



Fund:	242	Post-Secondary Education
Dept:	78090	Kenai Peninsula College

DEPARTMENT FUNCTION

Mission: The mission of the Postsecondary Education fund is provide funding on an areawide basis to postsecondary education institutions that are a part of the University of Alaska system, to use in providing postsecondary programs and operations within the borough, in accordance with chapter 5.24 of the Borough Code of Ordinances.

Funding is provided by a transfer from the Borough's General Fund and the total of all funding may not exceed the amount that would be generated by an areawide tax levy of 0.1 mills.

The funding provided has the following limitations:

- No funds provided by the borough may be used for capital improvements, or construction of facilities.
- Funds may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the borough.
- No money may be utilized for the provision of programs outside the borough; this restriction includes general administrative expenses or overhead costs involved in providing programs within the borough, unless the assembly has consented by resolution to such expenses or costs being utilized in connection with a particular program.
- Institutions receiving funds must sign an agreement that its use of the funds will be in accordance with the provisions of the ordinance and that it will be responsible to refund any moneys used for purposes not authorized by the ordinance.
- Institutions receiving funding must also agree to provide an accounting for the funds received and provide verification by its auditors that the funds were used in compliance with the ordinance.

Objectives FY2009/Budget highlights

Provide funding to the Kenai Peninsula College branch of the University of Alaska – Anchorage. Funding is to be used for the following: Tuition waivers; service learning/community engagement; adult basic education/general education development; tutors in learning centers; courses at Resurrection Bay Extension; career center; Library Clerk position; operating costs at Kachemak Bay Campus; Computer Technician at Kachemak Bay Campus; Coordinator/Night staffing; Information/Registration Clerk; Financial Aid Support Clerk.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 242 Postsecondary Education
Department 78090 - Kenai Peninsula College**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget	%
Services							
43023 Kenai Peninsula College	\$ 502,600	\$ 530,800	\$ 535,983	\$ 535,983	\$ 595,302	\$ 59,319	11.07%
Total: Services	502,600	530,800	535,983	535,983	595,302	59,319	11.07%
Department Total	\$ 502,600	\$ 530,800	\$ 535,983	\$ 535,983	\$ 595,302	\$ 59,319	11.07%

LINE-ITEM EXPLANATIONS

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

Tuition Waiver. Funding provides a partial waiver for up to six credit/semester for high school seniors wanting to enroll in college classes. In Fall 2008, students will pay \$43/credit while this funding will cover the remaining \$91/credit. This is an \$8/credit increase to students due to increasing University of Alaska tuition rates. Since the last JumpStart increase three years ago, tuition has increased 23%; this FY09 increase to JumpStart students is also 23%. We propose to annually increase the cost to JumpStart students the same percentage as UA tuition increases; therefore, in FY10, due to the UA Board of Regents approved 5% tuition increase, the JumpStart cost to students will increase to \$45/credit in FY10 (\$118,000).

Service Learning/Community Engagement. Service-learning is a teaching and learning strategy that integrates meaningful community engagement with instruction and reflection to enrich the learning experience, teach civic responsibility and strengthen communities. KPC began its service-learning program in Spring 2004 through a national grant that ended in June 2007. Funding provides for a part-time assistant coordinator and faculty mini-grants to support this growing program that benefits Kenai Peninsula agencies and students (\$38,400).

Adult Basic Education/General Education Development. Funding provides personnel, travel, and materials to make the ABE/GED program available at Nikiski, Homer, Ninilchik, Tyonek, Seldovia, Port Graham and Nanwalek (\$96,702).

Central Peninsula - Nikiski, Ninilchik, and Tyonek	\$57,602
South Peninsula - Seldovia, Nanwalek, Port Graham, Homer	\$39,100

Courses at Resurrection Bay Extension Site - Seward. Funding provides courses in basic general requirements such as English, Psychology, Art, Speech, professional development courses and community interest courses. (\$19,000).

Computer Technician Position, Kachemak Bay Campus. Funding provides a full-time computer technician at the Homer campus to provide services to students and reduce downtime for the computer labs (\$44,600).

Student Advisor Staff Support, Kachemak Bay Campus. Funding provides for advisory staffing (\$9,039).

Campus Career Center, Kenai River Campus. The Career Center is an integral part of the services KPC provides to students, potential students and other Kenai Peninsula residents. The center provides workshops and individual sessions on career decision making, interest inventories, resume writing, cover letters, application forms and interviewing techniques. Borough funding provides staffing at the Kenai River Campus for 40-hours per week for ten months, an employee to assist and materials and resources to support these activities (\$73,200).

Coordinator/Night Staffing, Kenai River Campus. Of the 200 plus courses offered at the Kenai River Campus each semester, about 80 of those are evening classes. There are limited services provided for these students and no direct oversight of the evening program. This funding provides salary, benefits, and support for a 32-hr/per week position (\$44,500). This position:

- Provides general advising information for evening students.
- Coordinates the evening program.
- Provides administrative staffing for evening hours, thereby improving security during that time.
- Provides staff support for special projects.
- The night coordinator is trained in CPR, First Aid, and Operation of the Automatic External Defibrillator machines.

Library Clerk Position, Kachemak Bay Campus. Funding provides a part-time (30 hr/wk) Library Assistant to help students make the best use of the limited resources available and to maintain a level of security and accountability for the holdings. Funding also provides additional resources such as reference materials, books and databases (\$34,300).

Operating Costs for West Campus, Kachemak Bay Campus. Funding provides additional operational support for the West Campus for custodial and clerical staffing. The college leases the top floor of the old Homer Intermediate School from the City of Homer which houses KBC classes, faculty and staff offices, nursing lab and student study area. We have shifted \$5,383 included in last year's borough budget request to KPC's operating budget for FY2009 (\$52,061).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of the cost for staffing a 10-month full-time Information/Registration clerk. This position serves students at both the West and East campuses (\$21,900).

Tutors - Learning Centers. Funding provides tutors at both campuses. These tutors are students who are trained to assist other students who are having difficulty in a college course (\$10,900).

Kenai River Campus	\$8,700
Kachemak Bay Campus	\$2,200

On-Line Tutoring Software. Purchase one-time on-line Tutoring/Advising Software for Distance Education Students. (\$10,000).

Financial Aid Support Clerk, Kenai River campus. Funding provides for a part-time clerk position to increase access to students and the general public for financial aid advising via e-mail, web, phone and in-person. This position assists with financial aid instructional sessions for Kenai Peninsula communities (\$22,700).

Fund: 265	Underground Storage Tank Removal and Upgrade
Dept: 32560	

DEPARTMENT FUNCTION

Mission: The Borough's Underground Storage Tank Program began in 1989 and is mainly complete with the removal of 43 tanks from 26 sites, 25 of the sites have received closure approval from the Alaska Department of Environmental conservation (ADEC). The remaining site (Homer Maintenance Shop) has residual soil and groundwater contamination that exceeds ADEC cleanup levels. An additional assessment was conducted in FY 2008.

Major long-term issues and concerns:

Soil contaminated with diesel fuel was found at a new location at the property and at a concentration exceeding the ADEC "migration to groundwater" pathway cleanup level for diesel range organics. The residual soil contamination is likely contributing to groundwater contamination. The groundwater contamination plume extends to the approximate boundary of the property. As the soil contamination does not exceed worker "inhalation" and "ingestion", pathway cleanup levels and the groundwater plume appears to be limited to Borough property, the KPB will seek "conditional closure" and long-term groundwater monitoring.

Objectives FY2009/Budget highlights:

- Continue long-term monitoring (Sampling) of the groundwater plume.
- Dispose of waste generated during FY2008 site assessment.
- Hold reserve for contaminated soil removal (only if directed by ADEC).

Previous year accomplishments:

- Decommissioned 2 broken groundwater monitoring wells. Installed 3 new groundwater monitoring wells.
- Sampled 4 groundwater monitoring wells. Conducted site survey for establishing groundwater flow direction/gradient.
- Conducted test pits for tank locations in new source areas. Submitted reports of findings to ADEC.

Significant budgetary changes:

None