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 | | | |
|--|--|--|--|--|--|
| # of students | FY05 <u>Actual</u> 9,527 | FY06 <u>Actual</u> 9,389 | FY07 <u>Actual</u> 9,368 | FY08 <u>Estimated</u> 9,250 | FY09 <u>Projected</u> 9,053 |
| Operational Funding Funding from sales tax Funding from property tax Total funding at the cap | \$15,670,832 \$18,073,775 \$33,744,607 | \$16,755,426 \$18,218,256 \$34,973,682 | \$18,321,611 \$19,620,065 \$37,941,676 | \$22,667,968 \$15,044,100 \$37,712,068 | \$29,214,000 \$11,672,886 \$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 School Debt Service (net) | \$1,250,000 \$1,133,389 | \$1,250,000 \$1,116,521 | \$1,250,000 \$642,172 | \$1,450,000 \$732,966 | \$1,250,000 \$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 (n Equivalent mill rate, net of sales tax | et) 8.47 4.80 | 8.34 4.60 | 8.25 4.40 | 7.44 3.21 | 7.65 2.29 |

Postsecondary Education Fund

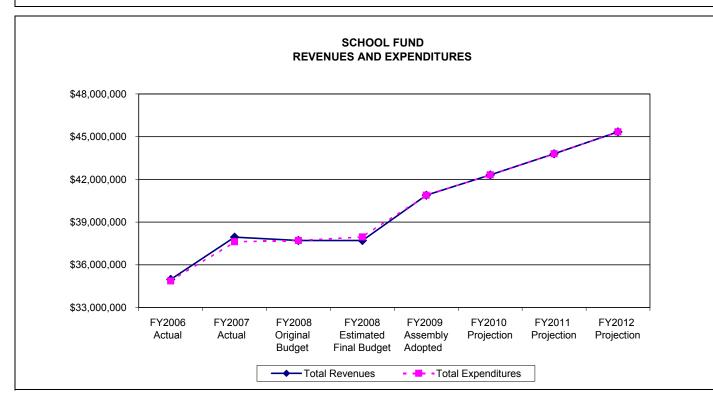
The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills. 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.

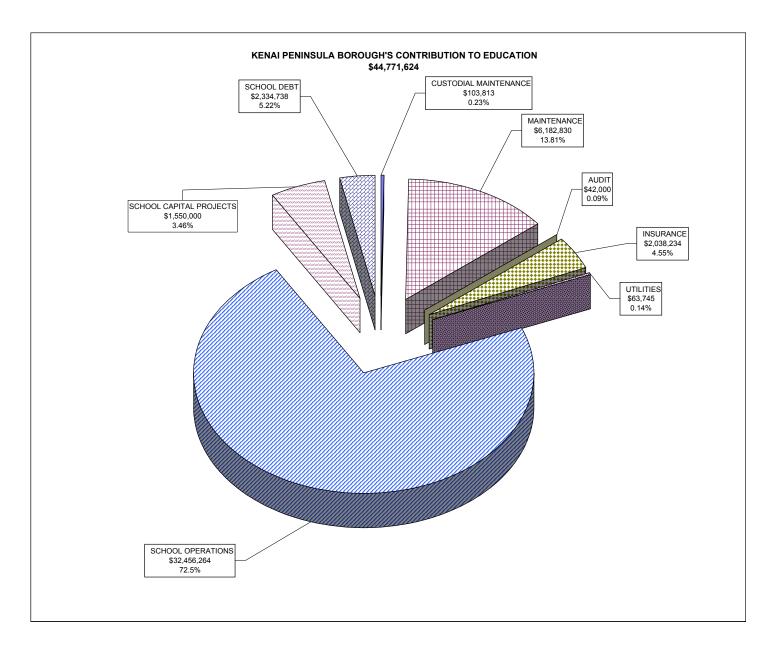
Fund: 241 School Fund

| Fund Budget: | | | | | | | | |
|--|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fullu Duuyet. | | | FY2008 | FY2008 | FY2009 | | | |
| | FY2006 | FY2007 | Original | Estimated | Assembly | FY2010 | FY2011 | FY2012 |
| | Actual | Actual | Budget | Final Budget | Adopted | Projection | Projection | Projection |
| Revenues: | | | | | | | | |
| State Revenue | \$ 108,422 | . , | \$ - | \$- | \$ - | \$- | \$ - | \$ <u>-</u> |
| 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 |
| Evenedituree | | | | | | | | |
| 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: | 5,554,770 | 5,507,024 | 5,945,907 | 0,177,725 | 0,102,030 | 0,300,407 | 0,432,017 | 0,432,017 |
| 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 |
| Operating transfers | 34,004,571 | 57,015,140 | 37,712,000 | 37,930,320 | 40,000,000 | 42,317,927 | 43,799,004 | 45,552,021 |
| 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 |



MILL RATE EQUIVALENTS FOR THE BOROUGH'S CONTRIBUTION TO EDUCATION

| | FY2006 AC | | FY2007 AC | | FY2008 B | | FY2009 BU | |
|--|------------------------|------------|---------------|------------|---------------|------------|---------------|--------------|
| | TAXABLE VALUE | MILL RATE | TAXABLE VALUE | MILL RATE | TAXABLE VALUE | MILL RATE | TAXABLE VALUE | MILL RATE |
| EXPENDITURES | 4,485,202,000 | EQUIVALENT | 4,928,362,000 | EQUIVALENT | 5,369,378,000 | EQUIVALENT | 5,953,026,000 | EQUIVALENT |
| 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 |
| SCHOOL DISTRICT | 34,004,371 | 1.11 | 57,015,140 | 7.03 | 37,712,000 | 1.02 | 40,000,000 | 0.07 |
| | | | | | | | | |
| | | | | | | | | |
| OTHER EDUCATION FUNDING SCHOOL DEBT | 2 740 707 | 0.83 | 0 404 000 | 0.43 | 0 004 007 | 0.44 | 0 004 700 | 0.20 |
| SCHOOL DEBT | 3,719,707 1,250,000 | 0.83 | 2,134,823 | 0.43 | 2,384,887 | | 2,334,738 | 0.39 0.26 |
| SCHOOL REVENUE CAPITAL PROJECTS | 1,250,000 | 0.28 | 1,250,000 | 0.25 | 1,320,000 | 0.25 | 1,550,000 | 0.20 |
| TOTAL OTHER EDUCATION FUNDING | 4,969,707 | 1.11 | 3,384,823 | 0.69 | 3,704,887 | 0.69 | 3,884,738 | 0.65 |
| | ., | | | | | | | |
| | ¢ 00.004.070 | 0.00 | ¢ 40.000.002 | 0.00 | ¢ 44.440.055 | 7.74 | ¢ 44 774 004 | 7 50 |
| TOTAL EDUCATION FROM BOROUGH | \$ 39,834,278 | 8.88 | \$ 40,999,963 | 8.32 | \$ 41,416,955 | 7.71 | \$ 44,771,624 | 7.52 |



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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 MEASU | RES | | |
|------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Estimated</u> | FY09 <u>Projected</u> |
| Staffing History | 1.30 | 1.30 | 1.30 | 1.30 |

Fund 241

Department 11235 - School Fund Custodial Maintenance

| | | FY2006 Actual | FY2007 Actual | FY2008 Original Budget | FY2008 Amended Budget | A | FY2009 Assembly Adopted | Difference Be Assembly Ado Amended Bud | pted & |
|---------|----------------------------|------------------|------------------|------------------------------|-----------------------------|----|-------------------------------|--|---------|
| Person | inel | | | | | | | | |
| 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% |
| Suppli | es | | | | | | | | |
| 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% |
| Service | es | | | | | | | | |
| 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% |
| Denart | ment 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.

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 MEASURE | S | | |
|---------------------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Estimated</u> | FY09 <u>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 |

Fund 241

Department 41010 - School Fund Maintenance Department

| 41/20 Temporary Wages 276.000 298.008 280.000 280.000 280.000 (72.000) (72.000) 29.445 4010 Overtine Wages 13.983 30.484 42.442 42.42 43.768 11.262 2.89 40210 FICA 213.447 210.903 529.981 220.981 222.081 222.081 222.081 228.231 214.97 14.393 312 40211 Intentiname 5.84 5.972 6.828.240 554.327 14.385 2.000 30.000 10.000 | | | FY2006 Actual | FY2007 Actual | FY2008 Original Budget | FY2008 Amended Budget | FY2009 Assembly Adopted | Difference Be Assembly Ad Amended Bu | opted & | |
|---|---|--------------------|------------------|------------------|------------------------------|-----------------------------|-------------------------------|--|---------|--|
| 41/20 Temporary Wages 276.000 298.008 280.000 280.000 280.000 (72.000) (72.000) 29.445 4010 Overtine Wages 13.983 30.484 42.442 42.42 43.768 11.262 2.89 40210 FICA 213.447 210.903 529.981 220.981 222.081 222.081 222.081 228.231 214.97 14.393 312 40211 Intentiname 5.84 5.972 6.828.240 554.327 14.385 2.000 30.000 10.000 | Person | nel | | | | | | | | |
| 4130 Overline Wages 13,853 30,843 42,482 44,708 1.226 2.82 40210 FICA 21,3447 21,009 22,2989 223,891 223,891 223,891 223,891 223,891 223,891 223,893 323,293 33,823 33,823 34,845 572,272 58,640 541,125 14,885 223,894 543,240 541,125 14,885 223,897 44,225,897 44,225,897 44,225,897 44,225,897 44,225,897 44,225,897 44,225,897 44,225,897 44,225,897 44,225,897 44,225,897 44,225,874 201,807 44,255 4111 Offree filterefilts 23,860,943 4,122,846 4,425,897 4,425,897 4,425,874 201,877 45,662 2120 Comprison 8,801 9,7517 115,000 10,000 10,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 | 40110 | Regular Wages | \$ 2,078,935 | \$ 2,092,473 | \$ 2,430,382 | \$ 2,358,382 | \$ 2,551,645 | \$ 193,263 | 8.19% | |
| 4202 FICA 213,447 210,003 220,081 230,001 10,000 10,000 10,000 10,000 10,000 10,000 10,000 -0,000 | 40120 | Temporary Wages | 276,090 | 299,088 | 280,000 | 352,000 | 280,000 | (72,000) | -20.45% | |
| 40221 PERS 400.443 647.035 572.272 572.272 597.277 4587 4011 Other Benefits 2.3065 11.30 20.000 30.000 10.000 0.000 50.000 40.007 4210 Other Subprise 8.215 8.431 10.000 10.000 10.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 -0.000 | 40130 | Overtime Wages | 13,953 | 30,843 | 42,482 | 42,482 | 43,708 | 1,226 | 2.89% | |
| 49321 Health Insurance 502,725 481,865 528,240 541,125 14,865 2.83 40101 Lice Laave 267,759 269,231 259,231 227,078 11,537 4.44 40111 Sice Laave 26,662 57,938 59,414 59,144 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,414 61,610 71,600 10,000 10,000 10,000 - 000 Supplies 8,215 8,431 10,000 10,000 1,000 - 0,000 4210 Computer Software 12,993 16,963 10,750 2,385 348,85 22,327 10,564 50,000 1,000 - 0,000 42200 Uniforma 8,051 8,171 2,337 80,000 25,070 2,667 71,700 1,600 1,61,44 2,44 </td <td>40210</td> <td>FICA</td> <td>213,447</td> <td>210,903</td> <td>229,981</td> <td></td> <td>252,050</td> <td>22,069</td> <td>9.60%</td> | 40210 | FICA | 213,447 | 210,903 | 229,981 | | 252,050 | 22,069 | 9.60% | |
| 4022 Life insurance 5584 5972 6,668 6,168 6,458 220 4,70 4010 Leve 43,962 51,933 259,231 2270,789 225,884 4,445 4011 Dist- Benefits 23,865 11,330 20,000 30,000 10,000 10,000 10,000 10,000 - 0,000 2110 Office Supplies 8,215 8,431 10,000 10,000 - 0,000 4210 Computer Software 12,933 16,983 10,750 2,355 348,85 4220 Fuel, Oils and Lubricants 8,8901 97,517 115,500 141,050 135,000 (1,000 - 0,000 4226 Fuel, Oils and Lubricants 8,8901 97,517 15,501 140,000 (1,050 135,500 44,07 2,000 - 0,000 - 0,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 | 40221 | PERS | 400,483 | 647,035 | 572,272 | 572,272 | 590,111 | 17,839 | 3.12% | |
| 40410 Leave 297,159 296,579 259,231 259,231 250,231 250,734 4,45 40111 Sick Leave 43,862 51,938 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,141 69,140 69,000 10,000 10,000 10,000 - 0,000 Supplies 8,215 8,431 10,000 10,000 - 0,000 - 0,000 2220 Undermes 8,801 9,757 115,500 (44,050) 15,054 62,171 23,339 70,000 - 0,000 2230 Beneries 26,171 23,339 73,0232 708,266 721,760 10,54 -2,244 22310 Foajari,Minis Supplies 26,171 23,339 73,020 7,000 7,000 7,000 7,000 7,00 7,00 7,00 | 40321 | Health Insurance | 502,725 | 481,865 | | 526,240 | 541,125 | 14,885 | 2.83% | |
| 40411 Sick Leave 43,862 51,938 50,141 50,141 50,1700 2,568 4,347 40511 Other Benefits 3,860,943 4,128,046 4,425,897 4,425,897 4,827,574 201,877 4,569 Supplies 2110 Other Supplies 3,860,943 4,128,046 4,425,897 4,425,897 4,827,574 201,877 4,569 42100 Computer Software 12,933 16,963 10,750 13,050 10,000 10,000 -0,000 42205 Fuel, (10,800 15,000 14,0500 15,000 (15,000 5,000 5,000 -1,000 - 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 12,000 3,3130 42205 Uniforms 8,051 6,117 26,201 7,000 - 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 | 40322 | Life Insurance | 5,584 | 5,972 | 6,168 | 6,168 | 6,458 | 290 | 4.70% | |
| 40:11 Other Benefits 23.000 13.80 20.000 20.000 10.000 10.000 10.000 Supplies 3.860.943 4,128.046 4,425.897 4,425.897 4,425.897 4,627.574 201.077 4.567 Supplies 8,215 6,431 10.000 10.000 - 0.000 - 0.000 2210 Computer Software 8,290 10.693 10.750 2.395 10.700 8.356 3.84.85 2220 Unforms 8,901 9,7517 115.500 (40.00) - 0.000 - 0.000 2230.8 Comparison 8,901 9,717 115.800 10.000 - 0.000 2230.9 Torins and supplies - - - 1.000 - 0.000 22410 Smail Examinations 23.177 20.000 38.797 20.000 118.797 48.45 23011 Contactual Services 8.864 11.595 20.000 23.200 - 0.000 <td>40410</td> <td>Leave</td> <td>297,159</td> <td>296,579</td> <td>259,231</td> <td>259,231</td> <td>270,768</td> <td>11,537</td> <td>4.45%</td> | 40410 | Leave | 297,159 | 296,579 | 259,231 | 259,231 | 270,768 | 11,537 | 4.45% | |
| Total: Personnel 3,860,943 4,128,046 4,425,897 4,425,897 4,627,574 201,677 4,567 Supplies 1210 Office Supplies 12,993 10,993 10,000 10,000 - 0,000 4210 Office Supplies 12,993 16,993 10,750 2,385 10,750 8,355 348,89 42205 Fuel, Oliza and Lubricantis 88,901 97,517 115,500 140,500 15,000 - 0,000 42205 Fuel, Oliza Supplies 2,8171 28,337 50,000 51,044 50,000 61,044 50,000 (1,04) -206 42301 Contractual Samples 28,171 28,237 10,000 10,000 (10,02) 38,077 32,600 43014 Dotatics Supplies 28,171 28,337 50,000 31,020 (10,28) -32,600 43014 Dotatics Supplies 28,170 22,366 10,000 13,000 (10,328) -59,81 43014 Sontact Examinations 7,233 <td>40411</td> <td>Sick Leave</td> <td>48,962</td> <td>51,938</td> <td>59,141</td> <td>59,141</td> <td>61,709</td> <td>2,568</td> <td>4.34%</td> | 40411 | Sick Leave | 48,962 | 51,938 | 59,141 | 59,141 | 61,709 | 2,568 | 4.34% | |
| Supplies 82110 Ommute Software 8215 8.431 10.000 10.000 - 0.00 42120 Computer Software 12.993 16.963 10.750 2.385 10.750 8.355 348.65 42230 Unitoms 3.051 6.174 7.000 7.000 - 0.00 42235 Unitoms 3.051 6.174 7.000 7.000 - 0.000 42236 Mort Vehicle Supplies 2.6.171 25.295 16.000 (10.00) 10.000 (10.00) 10.000 (10.00) 10.000 (10.00) 10.000 (10.00) 10.000 (10.00) 10.000 (10.00) 10.000 (10.00) 10.000 (10.00) 10.000 (10.32) 2.2.000 16.914 2.3.20 0.02.530 8.607 0.31 0.000 10.000 (10.32) 5.2.00 10.000 (10.32) 5.2.00 10.000 (10.32) 5.2.00 10.000 (10.32) 5.0.01 3.0.00 7.0.0 0.0.00 3.0.00 | 40511 | Other Benefits | , | - | , | 20,000 | , | , | 50.00% | |
| 42110 OP/IDE Supplies 8,215 8,431 10,000 10,000 10,000 - 0.00 42200 Computer Software 12,933 16,963 10,750 8,355 348,85 42200 Uniforms 8,061 9,757 115,500 140,500 135,000 (5,560) - 0.000 42200 Uniforms 8,061 8,174 7,000 7,000 - 0,000 42208 Uniforms 8,061 8,174 7,000 - 1,000 - 0,000 42208 Uniforms 520,654 531,390 720,352 705,266 721,780 16,6514 2,244 42410 Snaite 24,107 28,259 18,000 28,000 28,797 20,000 (16,797) -48,457 42110 Snaite 7,23 5,866 10,000 20,000 - 0,000 43011 Pysical Examinations 7,23 5,866 10,000 20,000 - 0,000 - | | Total: Personnel | 3,860,943 | 4,128,046 | 4,425,897 | 4,425,897 | 4,627,574 | 201,677 | 4.56% | |
| 42120 Computer Software 12.993 16.983 10.750 2.335 10.750 8.355 348.851 42280 Fuel, Olis and Lubrants 88.901 97.517 115.500 70.00 - 0.00 42281 Training Supplies 8.051 8.174 7.000 7.000 - 0.00 42310 Repair/Maint Supplies 529.654 531.399 720.352 705.266 721.780 16.514 2.34 42305 Motor Vehicle Supplies 26.171 28.337 60.000 1.1054 62.000 (1.076) -2.267 5ervices 24.107 28.376 11.000 1.000 (1.078) -3.267 3011 Contractual Services 8.864 11.595 20.000 38.797 20.000 (18.797) -48.45 3011 Contractual Services 8.864 11.595 20.000 29.000 -0.000 3013 Moter Vehice Supplies 23.769 24.861 29.000 -0.000 -0.000 3010 | Supplie | s | | | | | | | | |
| 42205 Unit Olis and Lubricants 88,901 97,517 115,500 140,500 135,000 (5,500) -30,00 42250 Uniforms 8,061 8,174 7,000 7,000 -0,000 42261 Repair/Maint Supplies 529,654 531,399 720,352 705,286 721,780 16,514 2,300 42410 Small Tools 24,107 26,259 18,000 28,792 982,530 8,607 0,217 Small Tools 648,082 717,080 931,602 943,923 982,530 8,607 0,001 Services 8,864 11,595 20,000 38,797 20,000 (18,797) 48,45 43011 Contractual Services 8,864 10,595 20,000 28,000 -0,000 100,000 (10,038, -6,041) 100,000 (10,328, -6,041) -0,000 110,600 -0,000 -0,000 110,600 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 -0,000 | 42110 | Office Supplies | 8,215 | 8,431 | 10,000 | 10,000 | 10,000 | - | 0.00% | |
| 42260 Uniforms 8,051 8,174 7,000 | | • | | | | | | | 348.85% | |
| 42283 realing Supplies - - - 1000 - (1000) 10000 42300 RepairMaint Supplies 529.654 531.369 720.328 705.266 721.780 16.514 2.240 Small Tools 24.107 26.259 18.000 26.708 18.000 (8.703) -2.260 Start Supplies 688.022 717.026 931.602 943.623 962.530 6.607 0.51 Services 43011 Contractual Services 8.664 11.595 20.000 38.797 20.000 (18.797) -48.454 3011 Contractual Services 7.233 5.866 10.000 10.000 (10.328) -50.81 3010 Waster Licensing - - - 11.660 - 0.000 3010 Waster Fees 846 623 750 750 - 0.000 3101 Postage 106 2.01 2.000 2.000 2.000 2.000 2.000 | | | | | | | | (5,500) | -3.91% | |
| 42310 Repair/Main/Supplies 529,854 531,399 720,352 702,526 721,780 16,514 2.24 42300 Motor Vehicle Supplies 26,171 26,323 50,000 51,054 50,000 (10,54) -2,260 24210 Smail Tools 24,107 26,259 16,000 26,703 8,000 (10,54) -2,260 Services 3011 Contractual Services 8,864 11,595 20,000 38,797 20,000 (18,797) -48,45 3015 Veter/in Sample Test 7,233 5,866 10,000 (10,328) -50,81 30105 Solidwate Lecening - - - 11,860 - 0,000 30310 Communications 23,769 24,861 29,000 29,000 - 0,000 3101 Communication/Subsistence 48,64 57,857 7,000 7,082 7,000 0,624 - 0,000 3210 Advertising 7,906 10,645 10,000 15,378 <td></td> <td></td> <td>8,051</td> <td>8,174</td> <td>7,000</td> <td></td> <td>7,000</td> <td>-</td> <td>0.00%</td> | | | 8,051 | 8,174 | 7,000 | | 7,000 | - | 0.00% | |
| 42360 Moinr Vehicle Supplies 26,171 28,337 50,000 26,708 18,000 (8,708) -32.607 42410 Small Tools 24,107 26,259 18,000 26,708 18,000 (8,708) -32.607 0.911 Services 43011 Contractual Services 8,864 11,595 20,000 18,707 20,000 18,707 -3.60 - 148,457 43014 Physical Examinations 723 1,746 10,000 1,000 10,000 -50,01 - 11,660 -100,000 43019 Software Licensing - - - 11,660 -0.000 - 0,000 43110 Contrasteg 106 231 600 600 600 - 0,00 43210 Prober 35,170 39,290 50,000 50,000 - 0,000 43210 Prober 35,170 39,290 50,000 50,000 - 0,000 43220 Training 7,90 | | | | | | | | | | |
| 42410 Small Tools 24,107 26,259 18,000 (6,708) -32,607 Total: Supples 698,092 717,080 931,602 943,923 952,530 8,607 0.911 Services | | 1 11 | | | | | , | | 2.34% | |
| 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 18,797 20,000 (18,797) 48,451 3014 Physical Examinations 723 1,746 1,000 1,000 (500) -33,334 3015 Vater/Air Sample Test 7,233 5,866 10,000 29,0232 10,000 (10,328) -56,814 3019 Software Licensing - - - 11,860 - (11,860) - 0,000 4310 Communications 23,769 24,861 29,000 29,000 - 0,000 43210 Patigage 106 231 600 600 600 - 0,000 43211 Patigan 7,965 10,645 10,000 18,378 20,000 16,022 8,833 43310 Advertising - - 300 300 - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> ,</td> <td></td> | | | | | | | | , | | |
| Services Sorvices 8,864 11,595 20,000 38,797 20,000 (18,797) 48,454 43011 Contractual Services 8,864 11,595 20,000 38,797 20,000 (18,797) 48,457 43015 Water/Ar Sample Test 7,233 5,866 1,000 20,328 10,000 (10,328) -5,0841 43019 Software Licensing - - - 11,660 - (11,660) - 0,000 43010 Communications 23,769 24,861 29,000 29,000 29,000 - 0,000 4310 Postage 106 231 600 600 600 - 0,000 43210 Pringint and Express 2,687 5,691 3,000 7,500 3,000 (4,500) - 0,000 43260 Training 7,966 10,645 10,000 18,378 20,000 1,622 8,83 43310 Advertising 1,323 1,337 <td< td=""><td>42410</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<> | 42410 | | | | | | | | | |
| 43011 Contractual Services 8.864 11,595 20,000 33,797 20,000 (18,797) -48.47 43014 Physical Examinations 723 1,746 1,000 1,500 1,000 (500) -33.33 43015 Vater/Ar Sample Test 7,233 5,886 10,000 20,328 10,000 (10,328) -50.81 43019 Software Licensing - - - 11.660 - 0.000 43101 Communications 23,769 24,861 29,000 29,000 - 0.000 43210 Cansportation/Subsistence 48,344 57,665 70,000 70,624 70,000 - 0.000 43210 Transportation/Subsistence 48,344 57,665 70,000 70,624 70,000 - 0.000 43210 Transportation/Subsistence 48,344 57,661 3,000 7,620 3,000 4,450 4,500 4,500 4,500 4,500 4,500 4,500 4,500 4,500 <td></td> <td>Total: Supplies</td> <td>698,092</td> <td>717,080</td> <td>931,602</td> <td>943,923</td> <td>952,530</td> <td>8,607</td> <td>0.91%</td> | | Total: Supplies | 698,092 | 717,080 | 931,602 | 943,923 | 952,530 | 8,607 | 0.91% | |
| 43014 Physical Examinations 723 1,746 1,000 1,500 1,000 (600) -33.33 33015 Water/Air Sample Test 7,233 5,886 10,000 20,328 10,000 (10,328) -50.811 34015 Solid Waste Fees 846 623 750 750 750 - 0.000 3410 Portage 106 231 600 600 600 - 0.000 43110 Portage 106 231 600 600 600 - 0.000 43211 Per Dien 35,170 39,290 50,000 50,000 50,000 - 0.000 43260 Training 7,906 10,645 10,000 18,378 20,000 - 0.000 4310 Printing - - 300 300 - 0.000 43200 Printing - - 300 300 - 0.000 4310 Wittins < | | | | | | | | | | |
| 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' 43010 Communications 23,769 24,861 29,000 29,000 29,000 - 0.00' 43110 Communications 23,769 24,861 29,000 50,000 600 - 0.00' 43210 Transportation/Subsistence 48,344 57,685 70,000 70,624 70,000 - 0.00' 43250 Freight and Express 2,697 5,691 3,000 7,500 3,000 1,622 8.83' 43310 Advertising 1,223 1,837 2,000 9,800 2,000' (7,800) -79.59' 43410 Printing - - 300 300 300' - 0.00' 43704 Meintenance 1,228' 1,619' 3,000' 4,464' | | | | | | | | , | | |
| 43019 Software Licensing - - - 11.660 - (11.660) -100.00' 43050 Solid Waste Fees 846 623 750 750 750 - 0.00 43100 Postage 106 23,769 24,861 29,000 29,000 29,000 - 0.00 43101 Communications 23,769 24,861 29,000 70,624 70,800 60.00 60.0 60.0 4.088 43210 Tensportation/Subsistence 48,344 57,685 70,000 70,624 70,800 (14,650) - 0.000 43260 Training 7,906 10,045 10,000 18,378 20,000 (7,800) -79,593 43410 Printing - - 300 300 300 - 0.000 43720 Vehicle Maintenance 1,675 1,699 3,000 4,464 3,000 (1,464) -32,80' 43750 Vehicle Maintenance 1,675 | | - | | | | | | | | |
| 43050 Solid Waste Fees 846 623 750 750 750 750 0.00 43110 Communications 23,769 24,861 29,000 29,000 0.00 43100 Postage 106 231 600 600 0.00 43210 TransportationSubsistence 48,344 57,685 70,000 70,624 70,000 (624) | | | 7,233 | 5,886 | 10,000 | | 10,000 | | | |
| 43110 Communications 23,769 24,861 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 43210 Transportation/Subsistence 2697 5,691 3,000 7,500 3,000 (4,500) - 0.00 43260 Training 7,996 10,645 10,000 18,378 20,000 (7,800) -79,599 4310 Printing - - - 300 300 300 - 0.000 4310 Utilities 72,870 80,152 89,700 89,700 89,700 - 0.000 4310 Vehicle Maintenance 1,675 1,699 3,000 4,464 3,000 (1,464) -32,80 43764 Snow Removal 236,355 246,140 319,000 < | | 5 | - | - | - | | - | (11,660) | | |
| 43140 Postage 106 231 600 600 - 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 43200 Training 7.906 10,645 10.000 18,373 2.000 1,622 8.83 4310 Averthising 1.323 1,837 2.000 9,800 2.000 7,6800 -2.000 4340 Printing - - 300 300 300 - 0.000 43760 Utilities 72,870 80,152 89,700 89,700 10.000 (1,644) -32.80' 43764 Snow Removal 236,355 246,140 319,000 372,812 180,000 77,3284 4.284 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> | | | | | | | | - | | |
| 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 - 0.00 43260 Training 7,906 10,645 10,000 18,378 20,000 (4,500) -68.00 43210 Advertising 1,323 1,837 2,000 9,800 2,000 (7,800) -79.59 4310 Prining - - 300 300 - 0.00 43610 Utilities 72,870 80,152 89,700 89,700 - 0.00 43750 Vehicle Maintenance 1,675 1,699 3,000 4,464 3,000 (1,600) -61.64 43764 Snow Removal 236,355 246,140 319,000 394,800 319,000 (7,225) -61.62 43810 Rents & Operating Leases 4,253 2,256 4,500 1,72,25 -61.62 43812 | | | , | | | | | - | | |
| 43211 Per Diem 35,170 39,290 50,000 50,000 50,000 4.500 - 0.00 43260 Training 7,906 10,645 10,000 18,378 20,000 1,622 8.83 3310 Advertising 1,323 1,837 2,000 9,800 2,000 (7,800) - 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 (1,660) -61.64 43760 Buildings/Grounds Maintenance 1,74,427 167,089 180,000 172,612 180,000 7,280 -3.84 4.84 43810 Rents & Operating Leases 4,253 2,256 4,500 11,725 4,500 (7,225) -61.62 43820 Digment Mepiacement Pymt. 191,744 184,584 165,974 165,974 165,974 165,780 -4.830 -4.831 43810 Rents & Operating Leases 2,300 - 2,000 50,000 | | 0 | | | | | | - | | |
| 43250 Freight and Express 2,697 5,691 3,000 7,500 3,000 (4,600) -60.000 43260 Training 7,906 10,645 10,000 18,378 20,000 1,622 8.83 4310 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 (1,600) -61.54 43750 Vehicle Maintenance 1,74,277 167,089 180,000 394,800 319,000 (75,800) -1.920' 43780 Rents & Operating Leases 4,253 2,256 4,500 11,725 4,500 (7,225) -61.62' 43810 Rents & Operating Lease 4,253 2,256 4,500 | | • | | | | | | (624) | | |
| 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) -75.97 43410 Printing - - 300 300 300 - 0.00 43704 Printing - - 300 300 300 - 0.00 43720 Equipment Maintenance 1,675 1,699 3,000 4,464 3,000 (1,464) -32.80 43764 Snow Removal 2263,555 246,140 319,000 394,800 319,000 (7,800) - 19.20 43780 Buildings/Grounds Maintenance 174,427 167,089 180,000 172,612 180,000 7,388 4.28 43812 Equipment Replacement Pymt. 191,784 184,584 165,974 165,974 155,782 (10,192) -6.162' 43920 Dues and Subscriptions 3,228 4,374 5,000 5,000 - 0.00' 70al: Services 821,773 | | | | | | | | - | | |
| 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' 43760 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 -0.00' Total: Services 89,000 | | | | | | | | , | | |
| 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 236,355 246,140 319,000 374,800 319,000 (75,800) -19.20' 43780 Vehicle 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 4,3 | | 0 | | | | | | | | |
| 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) -32.800 43764 Snow Removal 236,355 246,140 319,000 394,800 319,000 (75,800) -19.200 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) -<.14' | <td></td> <td>0</td> <td>1,323</td> <td>1,037</td> <td></td> <td></td> <td></td> <td>(7,000)</td> <td></td> | | 0 | 1,323 | 1,037 | | | | (7,000) | |
| 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' 43760 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' 43810 Runts & Operating Leases 3,428 4,374 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' 48110 Minor Office Fuqipment 8,383 13,387 3,500 9,300 3,500 (5,800) -2.03' 48710 Minor Office Fuqipment 8,383 13,387 3,500 9,300 3,500 (5 | | 0 | 72 870 | 80 152 | | | | - | | |
| 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' 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' 48110 Minor Office Equipment 8,383 13,387 3,500 9,300 3,500 (5,800) -62.37' 48710 Minor Office Equipment 8,383 13,387 3,500 9,300 3 | | | | | | | | (1.464) | | |
| 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. 191,784 184,584 165,974 155,782 (10,192) -6.14' 43920 Dues and Subscriptions 3,428 4,374 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' 48710 Minor Office Fumiture 8,300 24,090 15,000 80,00 - 0.00' 48720 Minor Office Fumiture 1,141 734 800 800 - 0.00' 48740 Minor Machi | | | 1,075 | | | | | | | |
| 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 - 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' 48710 Minor Office Equipment 8,383 13,387 3,500 9,300 3,500 (65,400) -81.34' 48720 Minor Office Equipment 1,141 734 800 800 800 - 0.00' 48720 Minor Office Equipment 1,2829 9,436 15,000 15,000 - 0.00' | | | 236 355 | | | | | | | |
| 43810 Rents & Operating Leases 4,253 2,256 4,500 11,725 4,500 (7,225) -61.624 43812 Equipment Replacement Pymt. 191,784 184,584 165,974 165,974 155,782 (10,192) -6.144 43920 Dues and Subscriptions 3,428 4,374 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 4310 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 Machines & Equipment 1,141 734 800 800 800 - 0.00' 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.00' 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.00' | | | , | | | | | | 4.28% | |
| 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' 48310 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 - 0.00' 48740 Minor Machines & Equipment 113,653 47,647 36,300 116,449 36,300 (80,149) -68 | | | | | | | | | -61.62% | |
| 43920 Dues and Subscriptions Total: Services 3,428 4,374 5,000 5,000 - 0.00 Capital Outlay 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 - 0.00' 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.00' Total: Capital Outlay 113,653 47,647 36,300 116,44 | | | | | | | | | -6.14% | |
| Total: Services 821,773 846,677 964,824 1,106,112 964,632 (141,480) -12.794 Capital Outlay 48120 Office Machines 2,300 - 2,000 10,949 2,000 (8,949) -81.734 48311 Machinery & Equipment 89,000 24,090 15,000 80,400 15,000 (65,400) -81.344 48710 Minor Office Equipment 8,383 13,387 3,500 9,300 3,500 (5,800) -62.374 48720 Minor Office Furniture 1,141 734 800 800 800 -0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 -0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 -0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 -0.000 48740 Minor Machines & Equipment 13,653 47,647 36,300 116,449 36,300 (80,149 | | | | | | | , | - | 0.00% | |
| 48120 Office Machines 2,300 - 2,000 10,949 2,000 (8,949) -81.733 48311 Machinery & Equipment 89,000 24,090 15,000 80,400 15,000 (65,400) -81.343 48710 Minor Office Equipment 8,383 13,387 3,500 9,300 3,500 (5,800) -62.374 48720 Minor Office Furniture 1,141 734 800 800 800 - 0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.000 1012: Capital Outlay 113,653 47,647 36,300 116,449 36,300 (80 | 10020 | | | | | | | (141,480) | -12.79% | |
| 48120 Office Machines 2,300 - 2,000 10,949 2,000 (8,949) -81.733 48311 Machinery & Equipment 89,000 24,090 15,000 80,400 15,000 (65,400) -81.343 48710 Minor Office Equipment 8,383 13,387 3,500 9,300 3,500 (5,800) -62.374 48720 Minor Office Furniture 1,141 734 800 800 800 - 0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.000 1012: Capital Outlay 113,653 47,647 36,300 116,449 36,300 (80 | Capital | Outlav | | | | | | | | |
| 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 - 0.00' 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.00' 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.00' 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.00' 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.00' 1012: Capital Outlay 113,653 47,647 36,300 116,449 36,300 (80,149) -68.83' 60000 Charges (To) From Other Depts. (139,691) < | - | - | 2.300 | - | 2.000 | 10.949 | 2.000 | (8,949) | -81.73% | |
| 48710 Minor Office Equipment 8,383 13,387 3,500 9,300 3,500 (5,800) -62.374 48720 Minor Office Furniture 1,141 734 800 800 800 - 0.000 48740 Minor Machines & Equipment 12,829 9,436 15,000 15,000 - 0.000 48740 Total: Capital Outlay 113,653 47,647 36,300 116,449 36,300 (80,149) -68.834 Interdepartmental Charges 60000 Charges (To) From Other Depts. (139,691) (371,826) (414,656) (398,206) 16,450 -3.974 Total: Interdepartmental Charges (139,691) (371,826) (414,656) (398,206) 16,450 -3.974 | | | | 24.090 | | | | , | -81.34% | |
| 48720 Minor Office Furniture 1,141 734 800 800 800 - 0.00' 48740 Minor Machines & Equipment Total: Capital Outlay 12,829 9,436 15,000 15,000 - 0.00' Interdepartmental Charges 113,653 47,647 36,300 116,449 36,300 (80,149) -68.83' Interdepartmental Charges (139,691) (371,826) (414,656) (398,206) 16,450 -3.97' Total: Interdepartmental Charges (139,691) (371,826) (414,656) (398,206) 16,450 -3.97' | | | | | | | | | -62.37% | |
| 48740 Minor Machines & Equipment Total: Capital Outlay 12,829 9,436 15,000 15,000 - 0.00 Interdepartmental Charges 113,653 47,647 36,300 116,449 36,300 (80,149) -68.833 Interdepartmental Charges 60000 Charges (To) From Other Depts. Total: Interdepartmental Charges (139,691) (371,826) (414,656) (398,206) 16,450 -3.974 | | | | | | | | - | 0.00% | |
| Total: Capital Outlay 113,653 47,647 36,300 116,449 36,300 (80,149) -68.834 Interdepartmental Charges 60000 Charges (To) From Other Depts. (139,691) (371,826) (414,656) (398,206) 16,450 -3.974 Total: Interdepartmental Charges (139,691) (371,826) (414,656) (398,206) 16,450 -3.974 | | | | | | | | - | 0.00% | |
| 60000 Charges (To) From Other Depts. (139,691) (371,826) (414,656) (398,206) 16,450 -3.974 Total: Interdepartmental Charges (139,691) (371,826) (414,656) (398,206) 16,450 -3.974 | | | | | | , | , | (80,149) | -68.83% | |
| 60000 Charges (To) From Other Depts. (139,691) (371,826) (414,656) (398,206) 16,450 -3.974 Total: Interdepartmental Charges (139,691) (371,826) (414,656) (398,206) 16,450 -3.974 | Interder | partmental Charges | | | | | | | | |
| Total: Interdepartmental Charges (139,691) (371,826) (414,656) (398,206) 16,450 -3.97 | - | - | (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 | | | · · · | · · · | | | | | -3.97% | |
| | Departe | nent Total | \$ 5,354,770 | \$ 5.367 624 | \$ 5,943,967 | \$ 6,177,725 | \$ 6,182 830 | \$ 5,105 | 0.08% | |

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

Fund 241 Department 94910 - School Fund Non-Departmental

| | | FY2006 Actual | FY2007 Actual | FY2008 Original Budget | FY2008 Amended Budget | FY2009 Assembly Adopted | Difference Bet Assembly Adop Amended Budg | oted & |
|---------|----------------------------|----------------------|------------------|------------------------------|-----------------------------|-------------------------------|---|--------|
| Service | es | | | | | | | |
| 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% |
| Transfe | ers | | | | | | | |
| 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% |
| Depart | ment 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.

Fund 241 School Fund Expenditure Summary By Line Item

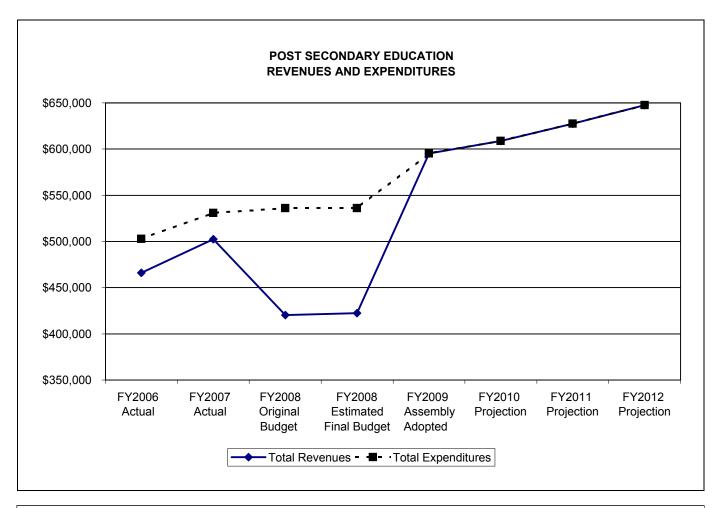
| Person | | FY200 | 5 | | FY2007 | | Original | | Amended | | Assembly | | Assembly Ad | opted & |
|------------------|---|-----------------|--------------|----|----------------------|----|----------------------|----|----------------------|----|----------------------|----|-------------------|------------------|
| Person | | Actual | | | Actual | | Budget | | Budget | | Adopted | | Amended Bu | dget % |
| 40110 | | ¢ 0.400 | 040 | ¢ | 0 406 0 45 | ¢ | 0 470 540 | ¢ | 2 404 549 | ¢ | 2 600 005 | ¢ | 105 407 | 0 100/ |
| 40110 40120 | Regular Wages | \$ 2,120 281 | | \$ | 2,136,345 303,481 | \$ | 2,476,518 282,200 | \$ | 2,404,518 354,200 | \$ | 2,600,005 282,200 | \$ | 195,487 | 8.13% -20.33% |
| 40120 | Temporary Wages Overtime Wages | | ,544 ,773 | | 31,823 | | 43,560 | | 43,560 | | 44,786 | | (72,000) 1,226 | -20.33% |
| 40210 | FICA | 217 | | | 215,285 | | 234,416 | | 234,416 | | 256,704 | | 22,288 | 9.51% |
| 40221 | PERS | | ,563 | | 660,591 | | 583,067 | | 583,067 | | 601,413 | | 18,346 | 3.15% |
| 40321 | Health Insurance | 515 | | | 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 | | ,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% |
| Supplie | s | | | | | | | | | | | | | |
| 42110 | Office Supplies | | ,215 | | 8,431 | | 10,000 | | 10,000 | | 10,000 | | - | 0.00% |
| 42120 | Computer Software | | ,993 | | 16,963 | | 10,750 | | 2,395 | | 10,750 | | 8,355 | 348.85% |
| 42210 | Operating Supplies | | ,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 42250 | Janitorial Supplies Uniforms | o | - ,051 | | 190 8,174 | | - 7,000 | | - 7,000 | | - 7,000 | | - | - 0.00% |
| 42263 | Training Supplies | 0 | ,051 | | 0,174 | | 7,000 | | 1,000 | | 7,000 | | - (1,000) | -100.00% |
| 42203 | Repair/Maint Supplies | 520 | - 654 | | - 531,399 | | - 720,352 | | 705,266 | | - 721,780 | | (1,000) 16,514 | -100.00% |
| 42360 | Motor Vehicle Supplies | | ,171 | | 28,337 | | 50,000 | | 51,054 | | 50,000 | | (1,054) | -2.06% |
| 42410 | Small Tools and Minor | | 298 | | 26,280 | | 18,500 | | 27,208 | | 18,500 | | (8,708) | -32.01% |
| | Total: Supplies | | ,942 | | 718,038 | | 933,902 | | 946,223 | | 954,830 | | 8,607 | 0.91% |
| Service | s | | | | | | | | | | | | | |
| 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 43210 | Postage Transportation/Subsistence | 10 | 106 ,606 | | 231 57,885 | | 600 70,300 | | 600 70,924 | | 600 70,300 | | - (624) | 0.00% -0.88% |
| 43210 | Per Diem | | ,000 | | 39,290 | | 70,300 50,000 | | 70,924 50,000 | | 50,000 | | (024) | -0.88% |
| 43250 | Freight and Express | | ,697 | | 5,691 | | 3,000 | | 7,500 | | 3,000 | | (4,500) | -60.00% |
| 43260 | Training | | ,906 | | 10,645 | | 10,000 | | 18,378 | | 20,000 | | 1,622 | 8.83% |
| 43310 | Advertising | | ,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 | | ,355 | | 246,140 | | 319,000 | | 394,800 | | 319,000 | | (75,800) | -19.20% |
| 43780 | Building/Grounds Maintenance | 174 | | | 167,089 | | 180,000 | | 172,612 | | 180,000 | | 7,388 | 4.28% |
| 43810 | Rents | | ,253 794 | | 2,256 | | 4,500 | | 11,725 | | 4,500 | | (7,225) | -61.62% |
| 43812 43920 | Equipment Replacement Pymt. Dues and Subscriptions | | ,784 ,428 | | 184,584 4,374 | | 165,974 5,000 | | 165,974 5,000 | | 155,782 5,000 | | (10,192) | -6.14% 0.00% |
| 43920 | Total: Services | 2,662 | | | 2,942,378 | | 3,085,584 | | 3,239,462 | | 3,119,011 | | (120,451) | -3.72% |
| Canital | Outlay | | | | | | | | | | | | | |
| Capital 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 | | ,141 | | 734 | | 800 | | 800 | | 800 | | - | 0.00% |
| 48740 | Minor Machines & Equipment Total: Capital Outlay | | ,829 ,653 | | 9,436 47,647 | | 15,500 36,800 | | 15,410 116,859 | | 15,500 36,800 | | 90 (80,059) | 0.58% |
| | | 110 | , | | ,047 | | 00,000 | | . 10,000 | | 00,000 | | (00,000) | 00.0170 |
| Transfe 50241 | rs 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% |
| 502-11 | Total: Transfers | 27,587 | | | 30,062,253 | | 29,558,128 | | 29,558,128 | | 32,456,264 | | 2,898,136 | 9.80% |

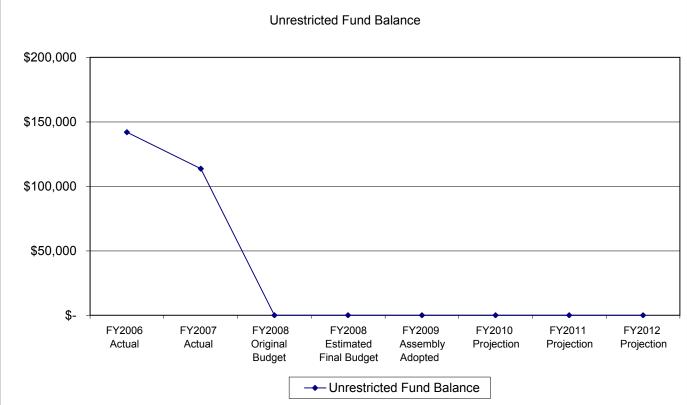
Fund 241 School Fund Expenditure Summary By Line Item

| | FY2006 Actual | FY2007 Actual | FY2008 Original Budget | FY2008 Amended Budget | FY2009 Assembly Adopted | Difference Be Assembly Ado Amended Bud | pted & |
|--------------------------------------|------------------|------------------|------------------------------|-----------------------------|-------------------------------|--|--------|
| 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: | | | FY2008 | FY2008 | FY2009 | | | |
|--------------------------|------------|------------|-----------|--------------|----------|------------|------------|------------|
| | FY2006 | FY2007 | Original | Estimated | Assembly | FY2010 | FY2011 | FY2012 |
| | Actual | Actual | Budget | Final Budget | Adopted | Projection | Projection | 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 | \$ - | \$ - | \$- | \$- | \$ - | \$ |





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.

Fund 242 Postsecondary Education Department 78090 - Kenai Peninsula College

| 2 minut | FY2006 Actual | FY2007 Actual | FY2008 Original Budget | FY2008 Amended Budget | FY2009 Assembly Adopted | Difference Be Assembly Ado Amended Bud | pted & |
|--|--------------------------|--------------------------|------------------------------|-----------------------------|-------------------------------|--|------------------|
| Services 43023 Kenai Peninsula College Total: Services | \$ 502,600 502,600 | \$ 530,800 530,800 | \$ 535,983 535,983 | \$ 535,983 535,983 | \$ 595,302 595,302 | \$ 59,319 59,319 | 11.07% 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).

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