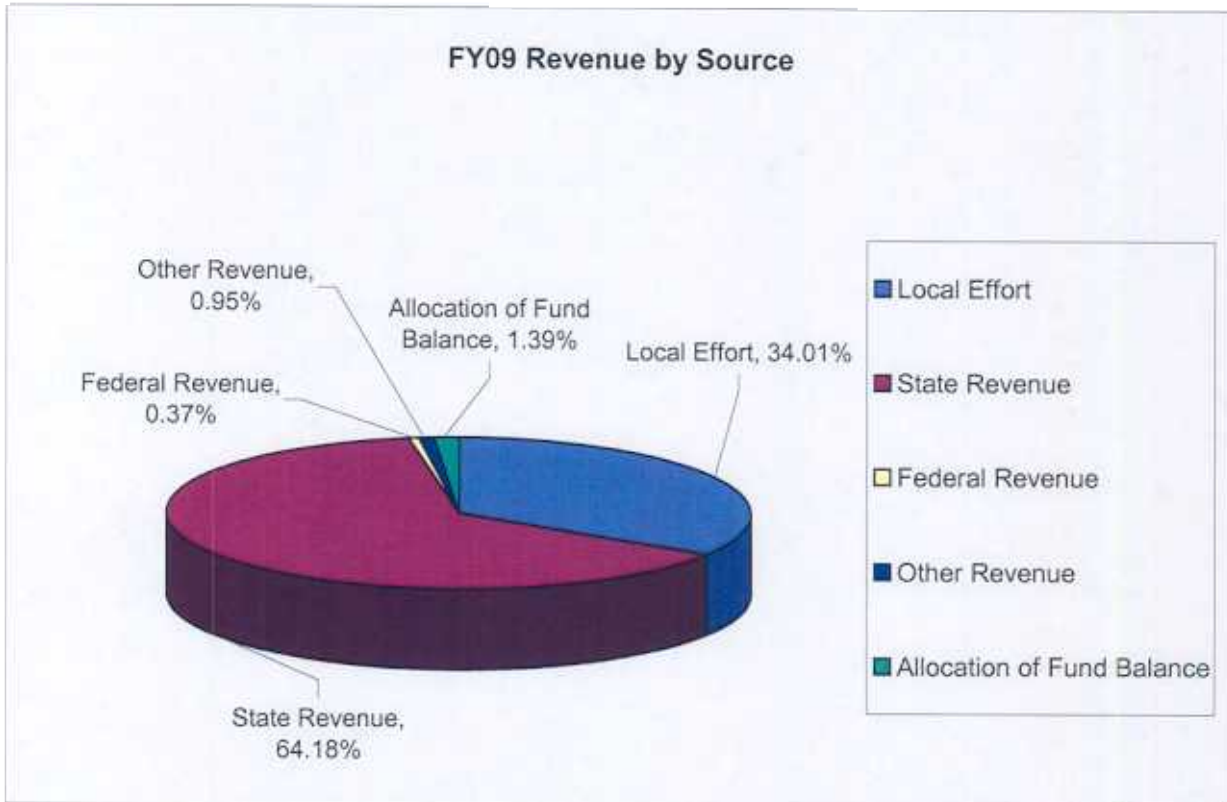


**Kenai Peninsula Borough School District
General Fund FY09 Budget
November 17, 2008**

Revenue By Source

Local Effort	\$ 40,886,886	34.01%
State Revenue	76,067,178	63.28%
Federal Revenue	450,000	0.37%
Other Revenue	1,136,320	0.95%
Allocation of Fund Balance	<u>1,668,872</u>	<u>1.39%</u>
 Total Revenue Budget	 \$ 120,209,256	 100.00%



**Kenai Peninsula Borough School District
FY09 General Fund Budget Expenditures
November 17, 2008**

Summary by Function Code

Account Code Structure

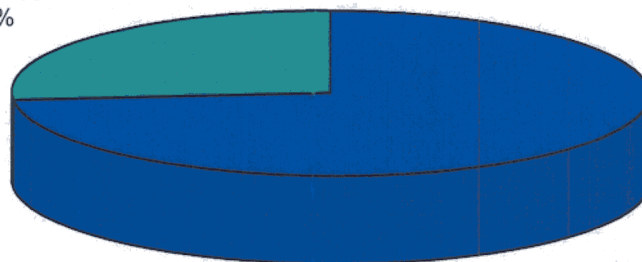
Fund - Location - **Function** - Program - Object

100 - XX - **XXXX** - XXXX - XXXX

4100 Regular Instruction	\$ 59,335,432		
4200 Special Education - Instruction	12,656,362		
4220 Special Education - Student Svc	4,426,259		
4320 Support Services - Student	3,538,947		
4350 Support Services - Instruction	2,411,036		
4400 School Administration	5,430,301		
Instruction Subtotal	87,798,337	\$ 87,798,337	73.42%
4450 School Administration - Support	3,716,377		
4500 District Administration	988,573		
4550 District Administration - Support	5,241,229		
4600 Operation of Plant	20,175,333		
4700 Pupil Activities	1,668,376		
Instruction Support Subtotal	31,789,888	31,789,888	26.58%
 Total Expenditures	\$ 119,588,225	\$ 119,588,225	100.00%
 4900 Transfers To Other Funds	621,031	621,031	
 Total Expenditures and Transfers	120,209,256	\$ 120,209,256	

**FY09 General Fund Budget
Instruction and Instruction Support
Expenditures by Percent**

Instruction Support
26.58%



Instruction
73.42%

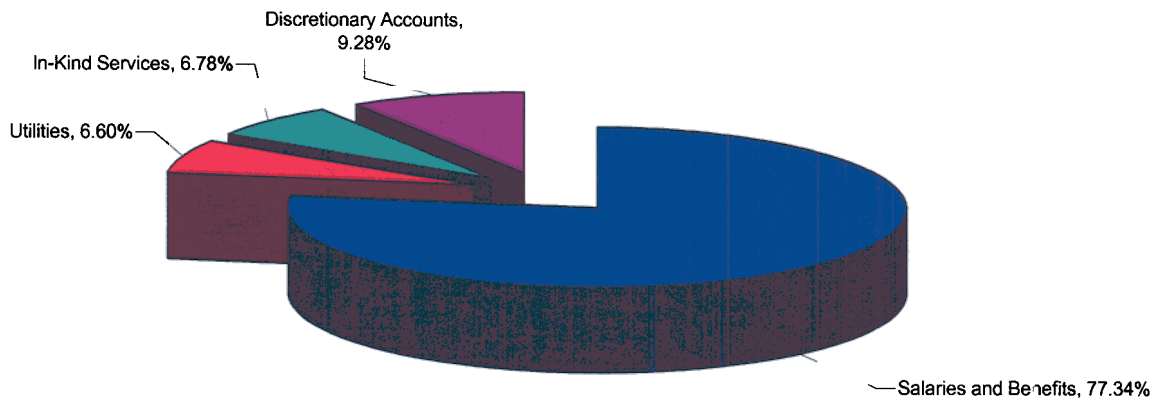
Kenai Peninsula Borough School District FY09 Budget

The FY09 general fund budget reflects:

Revenue	\$ 120,209,256
Expenditures	120,209,256
Difference	\$

Expenditure Category	FY09 Budget	% Of Total	FY08 Budget	% Of Total	FY07 Actual	% Of Total
Salaries and Benefits	\$ 92,959,618	77.34%	\$ 92,014,708	78.46%	\$ 73,274,895	75.92%
Utilities	7,935,928	6.60%	6,718,404	5.73%	5,213,943	5.40%
In-Kind Services	8,153,940	6.78%	8,153,940	6.95%	7,553,047	7.83%
Discretionary Accounts	11,159,770	9.28%	10,385,896	8.86%	10,471,396	10.85%
	\$ 120,209,256	100.00%	\$ 117,272,948	100.00%	\$ 96,513,281	100.00%

FY09 Budget By Expenditure Categories



**Kenai Peninsula Borough School District
General Fund Districtwide Summary of Expense Accounts
November 17, 2008**

Summary by Object Code

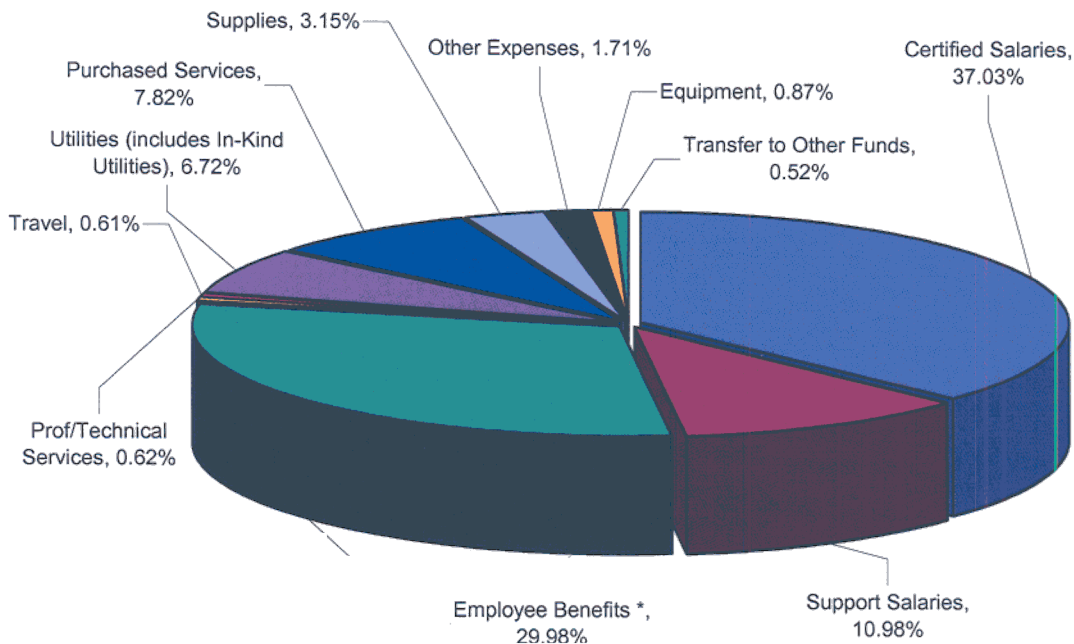
Account Code Structure

Fund - Location - Function - Program - Object
100 - XX - XXXX - XXXX - XXXX

3100 Certified Salaries	\$ 44,523,254	37.03%	
3200 Support Salaries	13,192,015	10.97%	
3500 Employee Benefits *	36,033,512	29.98%	77.98%
4100 Professional/Technical Services	746,297	0.62%	
4200 Travel	729,364	0.61%	
4300 Utilities (includes In-Kind Utilities)	8,074,220	6.72%	
4400 Purchased Services	9,401,057	7.82%	15.77%
4500 Supplies	3,783,202	3.15%	
4800-4900 Other Expenses	2,059,734	1.71%	
5100 Equipment	1,045,570	0.87%	5.73%
5500 Transfer to Other Funds	621,031	0.52%	0.52%
	\$ 120,209,256	100.00%	100.00%

* Includes Worker's Compensation

FY09 Budget by Object Code



Kenai Peninsula Borough School District
 Districtwide Budget Summary by Object for Expense Accounts
 General Fund
 11/17/08

Description	Recommended Fiscal 2009	FY09 Subtotal By Category	Percentage of Total
3110 Superintendent	\$ 118,500		
3120 Assistant Superintendent - Certified	110,000		
3130 Principal/Assistant Principal	3,289,566		
3140 Director/Coordinator - Certified	860,820		
3150 Teachers	35,150,683		
3161 Extra-Duty Compensation Certified	671,158		
3162 Emolument	40,172		
3171 Substitute Certified w/Certificate	468,701		
3172 Temporary Certified w/Certificate	15,000		
3173 Long Term Substitute - Certified	322,784		
3180 Specialists - Certified	3,275,476		
3190 Leave - Certified	200,394		
3211 Assistant Superintendent - Support	216,700		
3212 Director/Coordinator Support	104,040		
3220 Specialist - Nurse	834,730		
3230 Tutors/Aides	3,238,825		
3240 Support Staff	4,857,925		
3250 Maintenance/Custodians	2,942,675		
3272 Activity Bus Driver	-		
3291 Substitute - Support	318,084		
3292 Extra-Duty Compensation Support	156,021		
3293 Long Term Substitute - Support	35,000		
3294 Temporary Salaries - Support	124,692		
3295 Overtime - Support	102,855		
3296 Substitute Certified w/o Certificate	260,468		
3300 Leave - Support	26,766		
3511 Health Care Costs	11,227,950		
3512 Life Insurance	165,112		
3520 Unemployment Insurance	173,262		
3541 Fica Medicare (TRS)	633,918		
3542 Fica Contribution	1,074,537		
3550 TRS Retirement	17,603,589		
3560 PERS Retirement	4,239,215	\$ 92,959,618	Salary and Benefits
3631 Worker's Compensation *	889,163		
4100 Professional-Technical Service	592,005		
4121 In Kind Professional -Technical Audit	27,500		
4140 Professional-Technical Legal	120,854		
4150 Professional -Technical Medical	5,938		
4200 Travel	612,864		
4250 Extracurricular Travel	116,500		
4310 Water And Sewage	255,836		
4320 Garbage	175,110		
4331 Postage	74,547		
4332 Telephone	694,818		
4350 In Kind Utilities	63,745		
4360 Electricity	4,007,939		
4370 Natural/Bottled Gas	1,404,138		
4380 Fuel For Heating	1,398,087	7,935,928	Utilities
4401 Freight Costs	6,225		
4402 Purchased Service	1,340,590		
4403 In Kind Custodial	106,765		
4404 In Kind Maintenance	5,936,415		
4408 Purchased Service - Copier	222,255		
4409 Purchased Service - Riso	42,800		
4410 Rental	398,339		
4430 Repair & Maintenance Agreement	217,316		
4450 Liability Insurance	1,130,352	8,153,940	In Kind
4501 Supplies	3,630,835		
4502 Discretionary Material	134,542		
4560 Inventory Adjustment	-		
4580 Gas And Oil	17,825		
4850 Stipends	20,520		
4901 Other Expenses	1,427,564		
4902 Career Development	132,482		
4903 Professional Dues	38,515		
4904 Physical Exam Reimbursement	39,750		
4905 Other - Contingency	100,000		
4950 Indirect Costs	300,903		
5101 Equipment	25,000		
5102 Equipment-Technology	1,020,570		
5500 Transfer To Other	621,031	\$ 11,159,770	Discretionary Accounts 9.28%
Fund Total	\$ 120,209,256	120,209,256	100.00%

* The borough handles Worker's Compensation, so it is included in In-Kind totals, rather than as a part of Employee Benefits.