



# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Finance

Melody Douglas, Chief Financial Officer  
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January 4, 2008

### MEMORANDUM

TO: Board of Education  
FROM: Melody Douglas, Chief Financial Officer  
SUBJECT: FY09 Budget Work Session

A handwritten signature in black ink that reads "Melody Douglas".

The following materials are included in preparation for the Board of Education work session on budget scheduled January 14, 2008.

- The FY09 Preliminary Budget
- FY09 Budget Survey Responses
- FY09 General Fund Budget at a Glance

The draft Budget Work Group Report was distributed to work group members for feedback over the holiday break. This report will be presented to the Board at the work session.

# FY09 Budget Survey


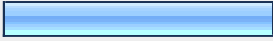
1. To bring about the greatest improvement in schools, how would you spend funds? Please rank the following 1 through 6, with your top preference being 1. (Note: you need to select a number for each field.)								
	1	2	3	4	5	6	Rating Average	Response Count
Improve the curriculum/new textbooks	9.2% (11)	12.6% (15)	16.8% (20)	<b>28.6%</b> <b>(34)</b>	18.5% (22)	14.3% (17)	3.77	119
Buy technology/upgrade equipment	11.8% (14)	15.1% (18)	<b>26.9%</b> <b>(32)</b>	18.5% (22)	15.1% (18)	12.6% (15)	3.48	119
Expand distance delivery options	1.7% (2)	6.0% (7)	18.1% (21)	8.6% (10)	19.0% (22)	<b>46.6%</b> <b>(54)</b>	4.77	116
Hire more support staff	10.1% (12)	<b>32.8%</b> <b>(39)</b>	13.4% (16)	16.0% (19)	15.1% (18)	12.6% (15)	3.31	119
Buy more teaching supplies	5.1% (6)	9.3% (11)	<b>26.3%</b> <b>(31)</b>	18.6% (22)	22.9% (27)	17.8% (21)	3.98	118
Reduce class size by hiring more teachers	<b>67.5%</b> <b>(81)</b>	10.0% (12)	3.3% (4)	5.0% (6)	2.5% (3)	11.7% (14)	2.00	120
	<b>answered question</b>							<b>121</b>
	<b>skipped question</b>							<b>2</b>


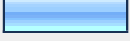
2. There are limited opportunities for certain programs. Please rank the following 1 through 5, with your top preference being 1. (Note: you need to select a number for each field.)

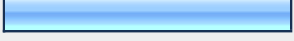
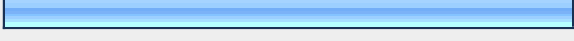

	1	2	3	4	5	Rating Average	Response Count
Art	15.7% (19)	17.4% (21)	<b>28.9% (35)</b>	22.3% (27)	15.7% (19)	3.05	121
Music	17.6% (21)	<b>27.7% (33)</b>	26.9% (32)	16.8% (20)	10.9% (13)	2.76	119
Foreign Language	16.7% (20)	20.0% (24)	20.0% (24)	<b>21.7% (26)</b>	<b>21.7% (26)</b>	3.12	120
Voc-Ed	<b>31.7% (38)</b>	18.3% (22)	14.2% (17)	13.3% (16)	22.5% (27)	2.77	120
PE	<b>31.4% (38)</b>	17.4% (21)	9.1% (11)	14.9% (18)	27.3% (33)	2.89	121
	<i>answered question</i>						<b>121</b>
	<i>skipped question</i>						<b>2</b>


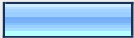
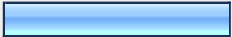
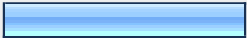


3. Currently the general fund budget supports the co-curricular program by paying for most coaching stipends and related benefits. Please rank the following 1 through 4, with your top preference being 1. (Note: you need to select a number for each field.)


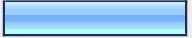


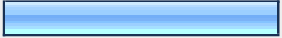
	1	2	3	4	Rating Average	Response Count
Increase co-curricular activities	<b>54.7% (64)</b>	12.8% (15)	8.5% (10)	23.9% (28)	2.02	117
Decrease co-curricular activities	15.9% (18)	33.6% (38)	<b>38.9% (44)</b>	11.5% (13)	2.46	113
Eliminate co-curricular activities	3.5% (4)	9.6% (11)	21.9% (25)	<b>64.9% (74)</b>	3.48	114
Outsource co-curricular activities	24.8% (28)	<b>33.6% (38)</b>	22.1% (25)	19.5% (22)	2.36	113
	<i>answered question</i>					<b>118</b>
	<i>skipped question</i>					<b>5</b>

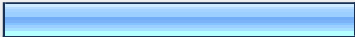
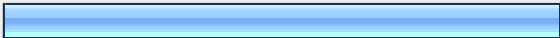
4. School enrollments have declined to the point where one school could be closed in the Homer and Soldotna areas. Would you support such a school closure to provide more opportunities for students?			
		Response Percent	Response Count
Yes		70.6%	84
No		29.4%	35
<b>answered question</b>			<b>119</b>
<b>skipped question</b>			<b>4</b>

5. Would you support school boundary changes to provide more instructional opportunities for students?			
		Response Percent	Response Count
Yes		86.7%	104
No		13.3%	16
<b>answered question</b>			<b>120</b>
<b>skipped question</b>			<b>3</b>

6. In which general area do you reside?			
		Response Percent	Response Count
Homer Region		31.4%	38
<b>Central Peninsula Region</b>		62.8%	76
Seward Region		5.8%	7
<b>answered question</b>			<b>121</b>
<b>skipped question</b>			<b>2</b>

7. What is your age group?			Response Percent	Response Count
13-19			8.3%	10
20-29			14.0%	17
30-39			24.8%	30
<b>40-49</b>			<b>26.4%</b>	32
50-59			24.8%	30
60-69			1.7%	2
70 and over			0.0%	0
			<b>answered question</b>	<b>121</b>
			<b>skipped question</b>	<b>2</b>

8. If you have children in school, through which system do your children attend school?			Response Percent	Response Count
<b>Public School</b>			<b>47.5%</b>	57
Public Charter School			20.0%	24
Private School			0.8%	1
Home School			1.7%	2
No school age children at this time			30.0%	36
			<b>answered question</b>	<b>120</b>
			<b>skipped question</b>	<b>3</b>

9. Are you an employee of the District?			Response Percent	Response Count
Yes			38.7%	46
No			61.3%	73
			<i>answered question</i>	<b>119</b>
			<i>skipped question</i>	<b>4</b>

10. Please comment on alternative options you might have that aren't listed on this survey. Thank you.		Response Count
		49
		<i>answered question</i>
		<b>49</b>
		<i>skipped question</i>
		<b>74</b>

















Displaying 1 - 49 of 49 responses












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Next &gt;&gt;


















Jump To: 




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	Comment Text	Response Date
 Find	1. Maintain level of co-curricular activities wasn't listed as an option. We would need more info on why district lines might be redrawn. If you close a school which results in over-crowding and larger student/teacher ratio in the remaining schools, that would be a poor decision.	Fri, 12/7/07 1:45 PM
 Find	2. You need to make the schools equal, you have some schools that have a lower S/T ratio then others in the same town or even building. You need to raise the moral of the staff of the schools and knock off this hire, lay off, re-hire cycle because people won't want to stay and I've seen a lot of good teachers leave and it hurts. I want to see my kids receive a good education and it is no longer happening Lastly you need to find better leaders for our schools and not just a bunch of YES men who do the bidding of the Central Office instead of standing up for their schools..	Thu, 12/6/07 11:37 AM
 Find	3. Give kids more choices by allowing Connections students to take more than two classes at other KPBSD schools.	Sat, 12/1/07 4:11 PM
 Find	4. 1.Decrease sports funding slightly in order to increase funding for programs in the arts and intellectual promotion. 2.Have "brainy" kids featured in the newspaper, similar to the student athletes currently featured.	Sat, 12/1/07 12:58 AM
 Find	5. Better means of enlisting parent volunteers, not only in education but maintenance, after school, etc. This nonsense about things line not allowing volunteers to paint and fix things is stupid - there's plenty enough for everyone - and more importantly it gets done. How about some accountability for poor performing schools (Kenai Middle School for example) - how many years are they (like KMS) allowed to get their act together before somebody steps up to the plate and says enough ?	Fri, 11/30/07 8:51 PM
 Find	6. Keeping co-curricular activities at the levels they are at now.	Wed, 11/28/07 8:11 PM
 Find	7. Charter schools need to locate themselves into their own buildings other then school buildings that are in use by the district for the traditional public schools.	Wed, 11/28/07 11:19 AM
 Find	8. Look at feasibility of reducing size/pay of central/district administrative force.	Sun, 11/25/07 10:37 PM
 Find	9. We owe our future more opportunities than what we are giving them now. Whenever or however we can offer more options would be best.	Thu, 11/22/07 3:25 PM
 Find	10. Reduce administration and treat teachers better.	Wed, 11/21/07 11:54 PM
 Find	11. If the issue of boundaries is addressed so should the issue of boundaries being enforced. If boundaries are not enforced it makes no sense to spend the money to change boundaries.	Wed, 11/21/07 6:15 PM
 Find	12. establish more discipline in the classroom so teachers can deliver instruction more effectively. class size wouldnt be such an issue if the teachers were allowed more discipline authority. I feel very strongly on this.	Wed, 11/21/07 8:40 AM
 Find	13. Decreasing PTR is of utmost importance to me. I also support consolidation of schools rather than reduction in programs or increasing PTR. Thank you.	Tue, 11/20/07 3:56 PM
 Find	14. Decrease in the PTR needs to be a priority. Thank you for the opportunity to have an opinion.	Tue, 11/20/07 2:08 PM
 Find	15. Please come into our schools and see what we are working with--way to high PTRs, not enough desks or textbooks for each students. Too many teacher preps, not enough time for students to let material sink in, too much time teaching to the tests and way too many expectations placed on teachers. PLEASE COME TO MY SCHOOL AND SEE FOR YOUR SELF.	Tue, 11/20/07 11:10 AM
 Find	16. Consolidate or reduce bus routes. Many times I see only 4 to 5 children in a large passenger school bus. which holds probably 72 children. Reduce administration jobs.	Tue, 11/20/07 9:11 AM

	17. Teachers only work 9 months a year. So only pay them for 9 months of work.	Tue, 11/20/07 9:08 AM
 Find	18. Distance delivery classes have added a valuable aspect of high school student opportunity. But, students must still be supervised and monitored to be sure they are utilizing this time as is done in a regular class setting. In building tutors hired to attend students of these online classes may be a way to address this growing area of need.	Sun, 11/18/07 1:14 PM
 Find	19. Overall, I believe public schools are on the right track. I am concerned about class sizes in the elementary schools, however, particularly if school consolidations occur. If schools are closed, it is imperative that boundaries are enforced to allow students who are attending schools within the boundaries to be given the best possible education.	Sat, 11/17/07 8:17 PM
 Find	20. When funds are approved and allocated for capitol projects make sure these projects are completed in an expeditious and professional manner. Some have been wallowing in a bureaucratic bog for years. Re: Co-curricular .. leave it as is.Re: closing schools and revising boundries: Only if 100% of the dollars saved by closing those schools stay with those children. Lets address the lunch program and nutrition.	Sat, 11/17/07 2:39 AM
 Find	21. ONE PROGRAM NOT FOUND ANYWHERE ON THE PENINSULA IS JUNIOR ROTC. EDUCATORS SHOULD ASSESS THE VIABILITY OF AN AEROPSACE SCIENCE CURRICULUM, IT MAY MITIGATE STUDENT DROP OUT AND DELINQUENCY. PERHAPS WORTH SCRUTINIZING STATISTICAL DATA. ADDITIONALLY, STAKEHOLDERS MAY BE BETTER SERVED BY CENTRALIZING SERVICES SUCH AS ADVANCED PLACEMENT OR VOCATIONAL COURSES. IDENTIFYING KEY STUDENTS THROUGHOUT THE PENINSULA AND PROMOTING THE GREATEST OPPORTUNITIES FOR SCHOLAR SHOULD NOT BE LIMITED BY GEOGRAPHIC CRITERIA ALONE. dRAWING STUDENTS FROM NEIGHBORING CAMPUSES TO A PARTICULAR CAMPUS OFFERING A PARTICULAR COURSE WILL ALLOW BROADER ACCESS. LASTLY, WE EXPRESS OUR APPRECIATION TO DISTRICT LEADERSHIP IN PROVIDING A FORUM SUCH AS THIS TO VOCALIZE OPINION.	Thu, 11/15/07 8:18 PM
 Find	22. I think there are tooooo many alternative options...what we need is a decent pupil/teacher ratio and a concentration on teaching. Stop wasting \$ on nonessentials such as computers/aides and assistants. If the money was spent on hiring qualified teachers (lowering teacher/pupil ratio) maybe we wouldn't need all of these aides / shadows/ assistants/computers to babysit. Basics please, what we need are basics. Let the kids learn their typing and foreign language and computer skills at either a higher grade level or like most of us did....on our own. A student doesn't reach a higher acheivement level because it's handed to them at the expense of all...at some point they will have to earn it.	Thu, 11/15/07 5:22 PM
 Find	23. more funding for charter schools	Thu, 11/15/07 2:10 PM
 Find	24. There seems to be much misguided spending and not enough support staff or teachers. I would like you to take a serious look as well as to what you are paying your administrators to do. That seems like a great place to start in your budget cuts. I don't see administrators in the classrooms, on the playground, and doing more of their fair share. This certainly does not pertain to ALL administrators, but...teachers work hard, students should be given choices, and class sizes should remain small. Funding should be considered on a community basis and what needs are most important in the community. Thanks.	Thu, 11/15/07 1:24 PM
 Find	25. I would hope you will try to keep the PTR as low as you can kids lern best with low PTR Thanks you	Thu, 11/15/07 12:40 PM
 Find	26. Creating more options for Middle school for families.	Wed, 11/14/07 8:29 PM
 Find	27. I think charter school students should share equally in the local share funds, since these funds make up about 30% of the district budget.	Wed, 11/14/07 5:37 PM
 Find	28. I would be interested in more sped. ed. training together as a group instead of by e-mail and web trainings. I think the sped. ed. department would have better written IEP's if everyone was on the same page and writing them the same way.	Wed, 11/14/07 4:19 PM



 Find	29. Funding needs to equalized for Charter Schools, which receive no local funding. Also, closing neighborhood may not be popular, but better programs could be provided for the neighborhood students and also open space for Charter schools to expand their programs, which are very successful.	Wed, 11/14/07 3:55 PM
 Find	30. Eliminate the Junior High in Soldotna and making Skyview and SOHI 7 - 12 with alternate bell system so that children in 7th and 8th are on a different schedule.	Wed, 11/14/07 12:03 PM
 Find	31. Please lower the class sizes for grades 4-6 to 22 students in a class.	Wed, 11/14/07 9:33 AM
 Find	32. I do not live in the area, but I do have a 9 year old daughter that attends Fireweed Academy. I am always interested in things that will challenge my daughter's abilities, thus assisting her to learn at a pace that fits children her age.	Tue, 11/13/07 9:15 PM
 Find	33. It's time the state reintroduces the school funding tax! Education is the single most important service we offer citizens and there is no reason we can't pay a tax for it. If we don't put money into public education from preschool on, then we end up putting it in to corrections and mental health.	Tue, 11/13/07 9:12 PM
 Find	34. Kindergarten teachers could really use help in the classroom. I would be in favor of part time teacher aides in the classrooms.	Tue, 11/13/07 6:53 PM
 Find	35. I don't think that it is right for teachers or aides without tenure to be layed off every spring. This process needs to be reevaluated, or we will lose the good, young teachers in our area to the Anchorage area.	Tue, 11/13/07 3:40 PM
 Find	36. The best way to improve education is by lowering class size and not eliminating opportunities for students.	Tue, 11/13/07 2:38 PM
 Find	37. So that whole programs can avoid being cut (art, music, voc. ed, etc.), adjusting the PTR formulas to avoid having to layoff teachers should be a top priority of the district.	Tue, 11/13/07 2:14 PM
 Find	38. I would be in favor of reducing the number of High Schools in the Kenai/Soldotna area to two.	Tue, 11/13/07 1:51 PM
 Find	39. Please open up, and fund equally, alternative education opportunities like charter schools. Closing schools because of less enrollment only crams more student into a room making the educational experience less quality and thus, people pull more students out....Take money out of wars and put it into schools! Thank you.	Tue, 11/13/07 12:59 PM
 Find	40. I have students in private, public charter and public schools in the Homer area.	Tue, 11/13/07 12:03 PM
 Find	41. in our rural area class size is not an issue but opportunity like music is, they are so focused on basics i feel that if they are able to meet ayp then should try to incorporate music and arts to encourage our children to expand their minds. include in our budget possibly one field trip per year i know it is a stretch due to cost but our children should not have to suffer. we very much need an on site counselor more than once a month. atleast weekly or even two days a week. things have greatly improved with the team of staff we have this and this past year and i am very thankful for that but i did come from Anchorage so i see things that are very much different in the school. musical instruments. musical instruments. arts and craft supplies.	Tue, 11/13/07 11:39 AM
 Find	42. Addition of counselors at large elementary schools	Tue, 11/13/07 11:33 AM
 Find	43. I feel that it is important to decrease class sizes and offer co-curricular activities. If that means reducing the number of schools or changing boundary lines, then so be it. Our children need to enjoy learning and be motivated to continue their education.	Tue, 11/13/07 10:57 AM
 Find	44. Thank you for the survey.	Tue, 11/13/07 10:56 AM
 Find	45. Question 2 does not have enough options. These programs should not BE limited in the first place. Question 4: Overcrowded classroom negate more opportunities. Question 8: No other choices are available.	Tue, 11/13/07 10:41 AM

	<b>46.</b> Look for ways to get the most bang for your buck! Thanks for all of your hard work.	Tue, 11/13/07 10:07 AM
 Find	<b>47.</b> We need shop teachers as well. To work with building items or to take a small engine class.	Tue, 11/13/07 10:06 AM
 Find	<b>48.</b> This survey was extremely narrow and limited in the sense of offering the person taking the survey to really offer an opinion of the bulk of budget questions.	Tue, 11/13/07 9:50 AM
 Find	<b>49.</b> Create one high school in Soldotna to provide for a richer comprehensive academic program. Shift boundaries. Create a system that focuses on bigger schools which in turn provide for the comprehensive programs; i.e. foreign languages, voc. ed., music, singleton classes can be offered,	Tue, 11/13/07 9:20 AM

50 responses per page 

# **Kenai Peninsula Borough School District**

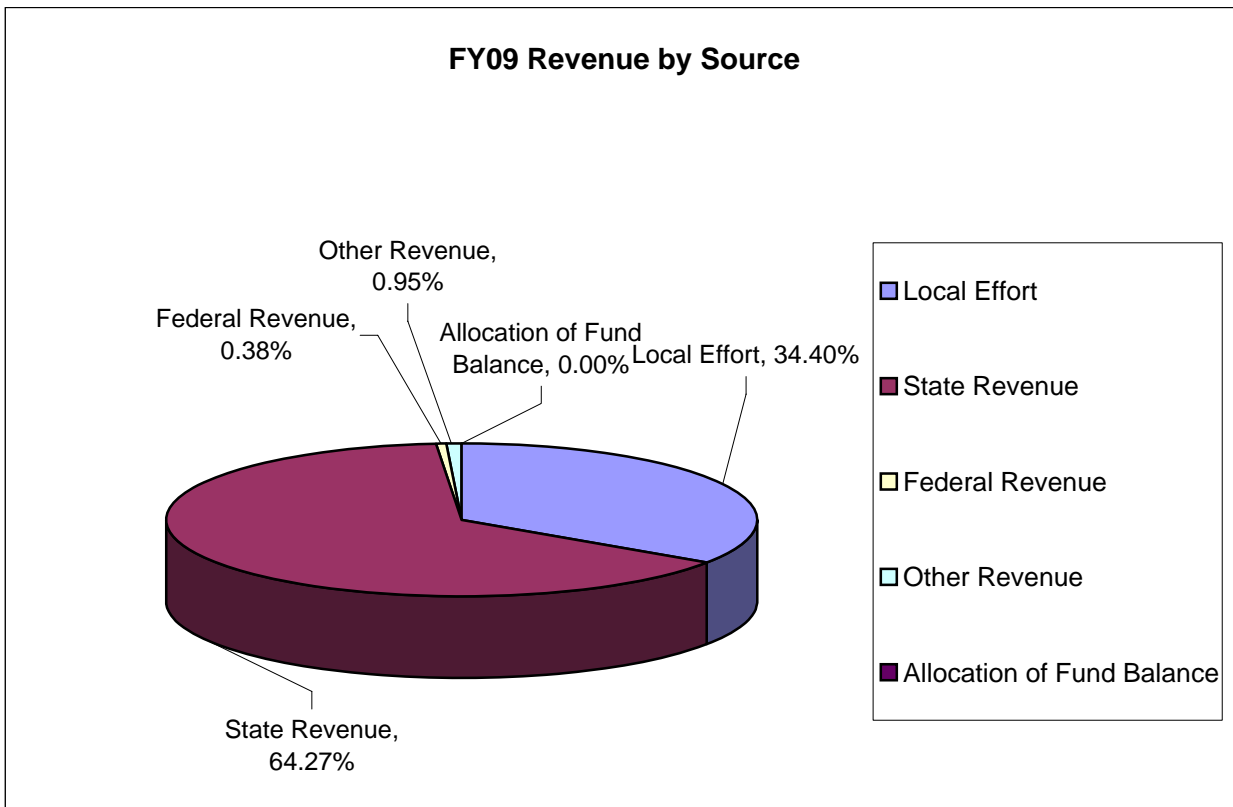
**Preliminary General Fund FY09 Budget at a Glance  
As of January 4, 2008**

**For School Board Work Sessions,  
Community Budget Presentations and  
School Board/Borough Assembly Joint Work Session**

**Kenai Peninsula Borough School District  
Preliminary General Fund FY09 Budget  
January 14, 2008**

**Revenue By Source**

Local Effort	\$ 41,015,625	34.40%
State Revenue	76,626,915	64.27%
Federal Revenue	450,000	0.38%
Other Revenue	1,136,320	0.95%
Allocation of Fund Balance	<u>-</u>	<u>0.00%</u>
 Total Revenue Budget	 <u><u>\$ 119,228,860</u></u>	 <u><u>100.00%</u></u>



**Kenai Peninsula Borough School District  
Preliminary General Fund FY09 Budget  
January 14, 2008**

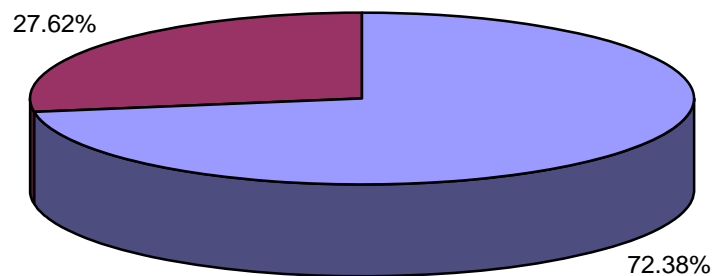
**Summary by Function Code**

Account Code Structure

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

4100 Regular Instruction	\$ 59,491,358		
4200 Special Education - Instruction	10,961,862		
4220 Special Education - Student	3,792,583		
4320 Support Services - Student	1,605,244		
4350 Support Services - Instruction	3,567,232		
4400 School Administration	<u>4,541,221</u>		
<b>Instruction Subtotal</b>		<b>\$ 83,959,500</b>	<b>72.38%</b>
4450 School Administration - Support	3,531,449		
4500 District Administration	905,798		
4550 District Administration - Support	4,767,310		
4600 Operation of Plant	21,476,335		
4700 Pupil Activities	<u>1,353,542</u>		
<b>Instruction Support Subtotal</b>		<b><u>32,034,434</u></b>	<b><u>27.62%</u></b>
<b>Total Expenditures</b>	<b><u>\$ 115,993,934</u></b>	<b><u>\$ 115,993,934</u></b>	<b><u>100.00%</u></b>
4900 Transfers To Other Funds	<u>1,212,584</u>	<u>1,212,584</u>	
<b>Total Expenditures and Transfers</b>	<b><u><u>117,206,518</u></u></b>	<b><u><u>\$ 117,206,518</u></u></b>	

**Instruction and Instruction Support Expenditures by Percent**



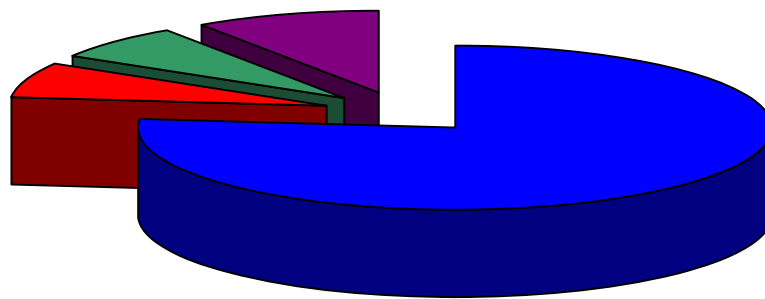
## Kenai Peninsula Borough School District Preliminary FY09 Budget

The FY09 general fund budget reflects:

Revenue	\$ 119,228,860
Expenditures	117,206,518
To be allocated	\$ 2,022,342

Expenditure Category	FY09 Budget	% Of Total	FY08 Budget	% Of Total	FY07 Actual	% Of Total
Salaries and Benefits	\$ 89,954,352	76.75%	\$ 91,064,611	77.65%	\$ 73,274,895	75.92%
Utilities	7,935,928	6.77%	6,718,604	5.73%	5,213,943	5.40%
In-Kind Services	8,153,940	6.96%	8,153,940	6.95%	7,553,047	7.83%
Discretionary Accounts	11,162,298	9.52%	11,335,793	9.67%	10,471,553	10.85%
	\$ 117,206,518	100.00%	\$ 117,272,948	100.00%	\$ 96,513,438	100.00%

### FY09 Budget By Expenditure Categories



■ Salaries and Benefits	■ Utilities	■ In-Kind Services	■ Discretionary Accounts
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**Kenai Peninsula Borough School District**  
**Districtwide Budget Summary by Object for Expense Accounts**  
**General Fund**  
**January 14, 2008**

Description	Preliminary 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	32,586,593		
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	10,157,100		
3512 Life Insurance	157,414		
3520 Unemployment Insurance	165,564		
3541 Fica Medicare (TRS)	596,760		
3542 Fica Contribution	1,074,537		
3550 TRS Retirement	18,177,096		
3560 PERS Retirement	4,347,936	\$ 89,954,352	Salary and Benefits 76.75%
3631 Worker's Compensation *	889,163		
4100 Professional-Technical Service	522,005		
4121 In Kind Professional -Technical Audit	27,500		
4140 Professional-Technical Legal	120,854		
4150 Professional -Technical Medical	5,938		
4200 Travel	512,864		
4250 Extracurricular Travel	41,500		
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 6.77%
4401 Freight Costs	6,225		
4402 Purchased Service	1,303,702		
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 6.96%
4501 Supplies	3,630,835		
4502 Discretionary Material	125,642		
4560 Inventory Adjustment	-		
4580 Gas And Oil	17,825		
4850 Stipends	20,520		
4901 Other Expenses	1,133,777		
4902 Career Development	132,482		
4903 Professional Dues	38,515		
4904 Physical Exam Reimbursement	35,300		
4905 Other - Contingency	100,000		
4950 Indirect Costs	300,903		
5101 Equipment	25,000		
5102 Equipment-Technology	1,020,570		
5520 Transfer To Other	1,212,584	\$ 11,162,298	Discretionary Accounts 9.52%
<b>Fund Total</b>	<b>\$ 117,206,518</b>	<b>117,206,518</b>	<b>100.00%</b>

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

**Kenai Peninsula Borough School District  
Preliminary General Fund FY09 Budget  
January 14, 2008**

**Summary by Object Code**

Account Code Structure  
Fund - Location - Function - Program - **Object**  
100 - XX - XXXX - XXXX - **XXXX**

3100 Certified Salaries	\$ 41,959,164	35.80%	
3200 Non-Certified Salaries	13,192,015	11.26%	
3500-3600 Employee Benefits *	35,592,336	30.37%	77.43%
4100 Professional/Technical Services	676,297	0.58%	
4200 Travel	554,364	0.47%	
4300 Utilities (includes In-Kind Utilities)	8,074,220	6.89%	
4400 Purchased Services	9,364,169	7.99%	15.93%
4500 Supplies	3,774,302	3.22%	
4800-4900 Other Expenses	1,761,497	1.50%	
5100 Equipment	1,045,570	0.89%	5.61%
5500 Transfer to Other Funds	1,212,584	1.03%	1.03%
	<u>\$ 117,206,518</u>	<u>100.00%</u>	<u>100.00%</u>

\* Includes Worker's Compensation

