

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2019-2020 Budget**

**Districtwide Budget Summary by Object for Expense Accounts  
General Fund**

Actual Expenditures 2015-16	Actual Expenditures 2016-17	Actual Expenditures 2017-18	Current Appropriation 2018-19	Object	Description	Recommended 2019-20	Difference Between 2019-20 and Revised 2018-19 +(-)	PCT +(-)
\$ 140,750	\$ 145,725	\$ 155,000	\$ 158,500	3110	Superintendent	\$ 179,696	21,196	13
132,500	138,040	142,354	144,489	3120	Assistant Superintendent - Certified	-	(144,489)	(100)
4,069,804	3,956,837	4,150,922	4,051,171	3130	Principal/Assistant Principal	4,057,156	5,985	0
914,021	812,462	830,225	832,252	3140	Director/Coordinator - Certified	913,610	81,358	10
39,903,220	39,485,403	39,817,146	40,030,592	3150	Teachers	38,574,780	(1,455,812)	(4)
544,698	607,073	630,511	761,792	3161	Extra-Duty Compensation Certified	763,102	1,310	0
115,191	93,569	126,617	58,566	3162	Emolument	55,443	(3,123)	(5)
1,850	4,750	1,575	-	3163	Prep Time	-	-	-
467,231	447,454	462,500	552,299	3171	Substitute Certified w/Certificate	550,538	(1,761)	(0)
71,953	149,127	65,747	2,635	3172	Temporary Certified w/Certificate	2,500	(135)	(5)
401,716	386,917	349,936	228,076	3173	Long Term Substitute - Certified	175,140	(52,936)	(23)
3,579,871	3,394,229	3,632,070	3,789,705	3180	Specialists - Certified	3,919,431	129,726	3
227,795	214,204	209,002	231,950	3190	Leave - Certified	236,950	5,000	2
136,750	146,354	148,489	150,656	3211	Assistant Superintendent - Support	150,656	-	-
535,489	441,582	411,926	435,538	3212	Director/Coordinator Support	464,363	28,825	7
1,224,503	1,309,387	1,176,246	1,215,561	3220	Specialist - Nurse	1,197,843	(17,718)	(1)
5,772,405	5,739,489	5,799,911	5,856,252	3230	Tutors/Aides	5,611,198	(245,054)	(4)
6,215,334	6,014,521	6,023,707	5,886,317	3240	Support Staff	6,037,059	150,742	3
3,184,853	3,232,619	2,938,482	3,044,195	3250	Maintenance/Custodians	3,054,088	9,893	0
3,649	2,374	4,817	-	3272	Activity Bus Driver	-	-	-
357,000	312,643	301,582	384,459	3291	Substitute - Support	379,793	(4,666)	(1)
436,111	482,136	418,132	317,433	3292	Extra-Duty Compensation Support	330,077	(12,644)	4
29,609	81,983	23,116	10,940	3293	Long Term Substitute - Support	5,000	(5,940)	(54)
166,284	187,763	311,701	138,528	3294	Temporary Salaries - Support	139,168	640	0
62,785	101,508	126,737	40,230	3295	Overtime - Support	40,180	(50)	(0)
504,021	522,094	493,392	292,163	3296	Substitute Certified w/o Certificate	289,085	(3,078)	(1)
211,455	201,338	217,976	50,000	3300	Leave - Support	50,000	-	-
22,434,335	22,930,067	21,952,489	22,753,114	3511	Health Care Costs	23,154,844	401,730	2
113,312	112,036	114,061	99,063	3512	Life Insurance	98,408	(655)	(1)
49,408	56,298	57,698	98,602	3520	Unemployment Insurance	98,412	(190)	(0)
669,382	666,792	673,791	720,129	3541	FICA Medicare (TRS)	699,777	(20,352)	(3)
1,436,073	1,397,794	1,353,236	1,416,683	3542	FICA Contribution	1,422,736	6,053	0
6,187,965	6,111,975	6,177,928	6,238,896	3550	TRS Retirement	6,069,037	(169,859)	(3)
8,560,061	7,603,279	7,664,800	8,244,717	3559	TRS On-Behalf	8,862,055	617,338	7
3,804,969	3,751,884	3,692,684	3,681,966	3560	PERS Retirement	3,664,114	(17,852)	(0)
1,307,281	1,035,089	737,438	1,030,173	3569	PERS On-Behalf	1,186,234	156,061	15
973,522	1,201,479	1,194,195	1,201,858	3631	Worker's Compensation	1,251,637	49,779	4
1,041,480	2,038,130	2,236,080	2,648,131	4100	Professional-Technical Service	1,259,918	(1,388,213)	(52)
62,561	58,384	63,743	93,000	4121	In Kind Professional -Technical Audit	95,790	2,790	3
179,450	95,547	69,203	100,000	4140	Professional-Technical Legal	100,000	-	-
3,005	2,125	2,735	3,900	4150	Professional -Technical Medical	3,900	-	-
95,091	66,415	58,738	76,977	4201	Travel - Meals	74,205	(2,772)	(4)
221,748	183,621	193,963	211,692	4202	Travel - Mileage	209,364	(2,328)	(1)
407,327	351,822	301,467	342,256	4203	Travel - Other	316,126	(26,130)	(8)
300,956	277,931	318,567	237,456	4250	Student Travel	161,050	(76,406)	(32)
267,000	281,834	271,083	265,585	4310	Water And Sewage	262,710	(2,875)	(1)
145,416	141,385	147,766	143,164	4320	Garbage	137,788	(5,376)	(4)
47,793	37,186	39,139	45,148	4331	Postage	44,900	(248)	(1)
1,088,629	1,043,075	895,170	1,022,762	4332	Telephone	1,001,123	(21,639)	(2)
85,200	84,002	78,877	89,900	4350	In Kind Utilities	90,000	100	0
3,846,152	3,869,789	3,827,931	3,854,321	4360	Electricity	3,720,520	(133,801)	(3)
1,115,105	1,370,516	1,432,540	1,258,579	4370	Natural/Bottled Gas	1,228,309	(30,270)	(2)
325,127	361,010	426,895	392,636	4380	Fuel For Heating	392,636	-	-
17,884	12,444	22,246	11,476	4401	Freight Costs	10,850	(626)	(5)
431,976	365,856	548,676	452,381	4402	Purchased Service	(404,205)	(856,586)	(189)
112,608	114,352	116,630	120,393	4403	In Kind Custodial	119,209	(1,184)	(1)
7,509,321	7,822,761	7,511,402	7,929,758	4404	In Kind Maintenance	7,773,247	(156,511)	(2)
132,429	101,253	102,215	88,179	4408	Purchased Service - Copier	78,854	(9,325)	(11)
533,733	550,403	537,821	547,151	4410	Rental	(268,209)	(815,360)	(149)
491,547	282,827	434,705	718,760	4430	Repair & Maintenance Agreement	385,589	(333,171)	(46)
1,341,090	1,341,090	1,419,726	1,419,726	4450	Liability Insurance	1,718,541	298,815	21
12,068	20,658	-	15,000	4490	Student Accident Insurance	15,000	-	-
3,053,094	2,724,578	2,604,697	3,125,073	4501	Supplies	2,962,564	(162,509)	(5)
131,496	127,890	127,030	149,503	4502	Discretionary Material	144,664	(4,839)	(3)
733,142	527,844	736,781	887,467	4503	Software	687,085	(200,382)	(23)
17,060	16,558	27,123	-	4560	Inventory Adjustment	-	-	-
27,965	25,507	28,495	30,273	4580	Gas And Oil	29,625	(648)	(2)
33,300	33,600	33,600	-	4850	Stipends	-	-	-
98,304	90,001	121,589	1,107,192	4901	Other Expenses	7,510,744	6,403,552	578
138,485	102,275	146,162	210,798	4902	Career Development	207,798	(3,000)	(1)
31,944	24,867	27,994	33,713	4903	Professional Dues	31,545	(2,168)	(6)
590	375	850	-	4904	Physical Exam Reimbursement	-	-	-
8,999	1,930	6,000	6,000	4906	Moving Expenses	6,000	-	-
(222,976)	(230,899)	(265,492)	(372,674)	4950	Indirect Costs	(368,503)	4,171	-
584,780	106,193	83,209	183,483	5101	Equipment	25,000	(158,483)	(86)
1,599,830	1,406,822	1,329,135	957,894	5102	Equipment-Technology	1,050,202	(92,308)	10
1,200,000	1,755,072	850,000	850,000	5500	Transfer To Other	864,420	(86,580)	(9)
<b>\$ 142,197,865</b>	<b>\$ 141,065,303</b>	<b>\$ 139,502,630</b>	<b>\$ 143,506,553</b>		<b>Fund Total</b>	<b>\$ 145,362,469</b>	<b>\$ 1,855,916</b>	<b>1</b>