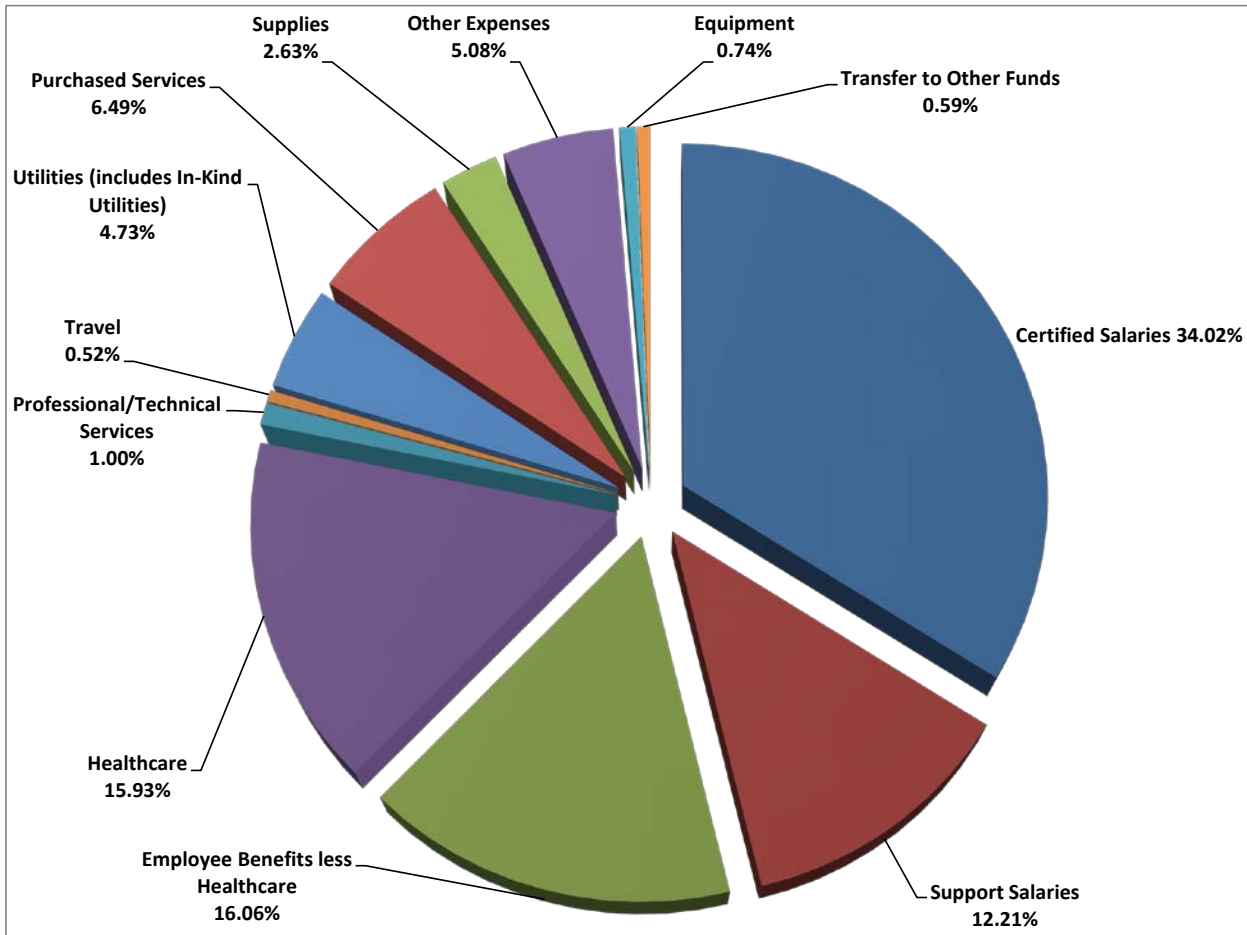


**Kenai Peninsula Borough School District
FY20 Preliminary General Fund Budget**

General Fund Expenditures by Object

<u>Code</u>	<u>Object Code Description</u>	<u>Preliminary FY20 Budget</u>	<u>% of Total</u>
-31XX	Certified Salaries	\$ 49,428,346	34.02%
-32XX	Support Salaries	17,748,510	12.21%
-35XX	Employee Benefits less Healthcare	23,352,410	16.06%
-35XX	Healthcare	23,154,844	15.93%
-41XX	Professional/Technical Services	1,459,608	1.00%
-42XX	Travel	760,745	0.52%
-43XX	Utilities (includes In-Kind Utilities)	6,877,986	4.73%
-44XX	Purchased Services	9,428,876	6.49%
-45XX	Supplies	3,823,938	2.63%
-4901	Other Expenses	7,387,584	5.08%
-51XX	Equipment	1,075,202	0.74%
-5500	Transfer to Other Funds	864,420	0.59%
		<u>\$ 145,362,469</u>	<u>100.00%</u>



Types of Employees by Object

Certificated Salaries – Expenditures to employees who are in positions of a permanent nature or hired temporarily that are required to hold a teaching certificate as a condition of employment.

Teachers, Certificated Substitutes and Temporaries, School Psychologists, Speech Therapists, Occupational Therapists, School Counselors, Librarians, Superintendents, Principals, and Assistant Principals.

Support Salaries – Expenditures to employees who are in positions of a permanent nature or hired temporarily that are not required to hold a teaching certificate as a condition of their employment.

Secretaries, Custodians, Tutors, Aides, Nurses, Food Service, and Non-Certificated Substitutes and Temporaries.

Employee Benefits less Healthcare – Expenditures for all employee benefits.

Life Insurance, Unemployment, Workers Compensation, FICA, TRS, and PERS.

Healthcare – Expenditures for all employee healthcare benefits.

Health Insurance

Professional/Technical Services – Expenditures for services which can only be performed by persons or firms with specialized skills and knowledge.

Travel – Expenditures for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile.

Employees, Itinerants, and Student travel.

Utilities – Expenditures for utility services provided by public or private organization.

Electricity, Natural/Bottled Gas, Water/Sewage, Garbage, and Telephone.

Purchased Services – Expenditures for purchased services which include building, equipment, or land rentals, repair and maintenance services, advertising, and printing.

KPB In-Kind Maintenance

Supplies – Expenditures for supplies, materials, and media items.

Other Expenses – Expenditures for goods and services that cannot be accounted for elsewhere.

Equipment – Expenditures for furnishings, classroom or office equipment, vehicles, generators and other equipment, including technology equipment.

Transfer to Other Funds – Payments of cash or other assets from one fund to another