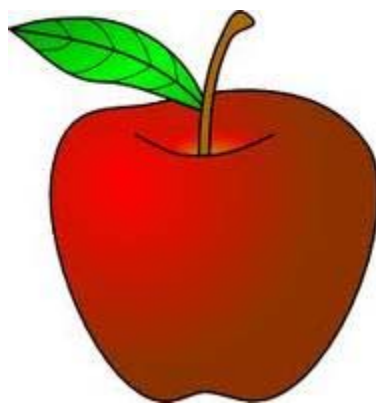


**BASD
GENERAL
FUND
BUDGET
2011-2012**



June 13, 2011

Education Center

1516 Sycamore Street, Bethlehem, PA 18017-6099
610-861-0500 • Fax 610-861-8107

TO: Board of School Directors
FROM : Joseph Roy, Superintendent
SUBJECT: 2011-2012 Budget Letter of Transmittal
DATE: June 8, 2011

Introduction and Background

The 2011-2012 Bethlehem Area School District (BASD) budget was developed against the backdrop of the worst economic and budget challenges in memory. The anticipated loss of federal stimulus monies coupled with a larger than expected loss in state revenues resulted in a nearly \$7.0 million reduction in revenues when compared to the 2010-2011 budget. This loss of revenue placed tremendous pressure on the district to identify significant expenditure reductions in order to produce a budget that both respects the current economic environment for local taxpayers and maintains the district's ability to provide a quality education for students.

This proposed final budget represents an overall reduction from \$207.2 million in 2010-2011 to \$203.8 million in 2011-2012. In prior years, the Athletic Fund was not incorporated into the General Operating Budget (GOB). New accounting rules now require the inclusion of the Athletic Fund in the GOB. Even with the addition of the Athletic Fund, there is a decrease from the prior year. This overall reduction in the District's budget from one year to the next is unprecedented in recent history. When compared with the preliminary budget approved in February 2011, this proposed final budget contains roughly \$10 million in expenditure reductions.

This proposed final budget includes a proposed 0.7508 increase in mills, which represents a 1.7% increase.

To guide us through this challenging budget development period, we established several budget goals:

- Sustainable budgeting – aligning on-going programs to reliable revenue sources
- Assure adequate financial resources
- Sustain mandated programs
- Pursue the multi-year financial goal of growing the fund balance
- Target a budget not to exceed the Act 1 Index of 1.7%

Additionally, the district's *Roadmap to Educational Excellence* identifies four components necessary for school improvement planning: core academic learning; stretch learning; student engagement; and personal skill development. This "comprehensive" school experience is critical to our mission as a public school and guided our efforts throughout the budget process.

Revenue

Loss of revenue, as mentioned above, was the driving challenge in developing this budget. Specifically, the reduction in revenue is due to the loss of the American Recovery and Reinvestment

Act (ARRA) funds coupled with the elimination or reduction of programs in the proposed state budget including the Accountability Block Grants, the Educational Assistance Program, Charter School Reimbursement, and Social Security reimbursement. The recently passed PA House of Representatives budget bill restored \$665,439 in Accountability Block Grant funds for our district.

The ultimate impact of this overall reduction in revenue was to further shift the burden of financing our public schools to the local taxpayer. Specifically, the local share of the BASD revenue increases in this budget from 67.8% in 2010-2011 to 71.3% in 2011-2012. At the same time the state share of BASD revenue decreases from 27.6% to 25.9%.

This proposed final budget does not make use of Act 1 exceptions. However, the District did apply for exceptions to hedge against potential additional loss of revenue. The District was approved by the PA Department of Education for four exceptions: School Construction: Debt; Special Education; Retirement Contributions; and School Improvement Plan for a total of \$2.8 million in exceptions. With these exceptions, the maximum allowable tax increase is 4.02%. Again, this proposed budget does not use the approved exceptions.

Expenditures

As mentioned above, this proposed final budget represents approximately \$10 million in expenditure reductions when compared to the approved preliminary budget. This budget reflects program changes and reductions in support operations across all areas and departments. With the exception of \$645,541 budgeted to purchase Stop/Loss insurance to protect the District against catastrophic medical claims and \$385,000 to properly budget for maintenance repairs (primarily sinkhole, electrical and HVAC repairs), this budget contains no new expenditures. The budget contains the proposed removal of two high school athletic director positions from the collective bargaining unit and the creation of one administrative athletic director position for a net savings of \$75,000. Based on anticipated Accountability Block Grant funding of \$665,439 this final proposed budget contains recommendations to restore previously proposed reductions in all day kindergarten, school resource officers and technology purchases to support literacy interventions.

This proposed final budget contains expenditure reductions in three major expenditure functions that comprise the budget: Instruction (-2.12%); Support Services (-1.89%); and Non-Instructional Programs (-2.84%).

Expenditure reductions (as detailed in subsequent pages), include a nearly 8% reduction in overall personnel in the district. These reductions must be viewed in the context of previous reductions BASD has made in recent years. In April, the district approved and submitted to the Department of Education for review a number of educational program changes including:

- Modification of the Pre-K program
- Institution of Uniform Half-Day Kindergarten
- Reduction in a Number of Elementary Classes
- Middle Level Program Reorganization
- Institution of a 20-student Minimum Enrollment for High School Electives
- Elimination of the Teacher-Coaching Program

These program changes contribute to the overall personnel reductions mentioned above.

Conclusion

The 2011-2012 budget balances educational needs with financial/economic realities. Most importantly, this budget contains difficult decisions to reduce the scope of district operations and to create an organizational size that provides a more sustainable foundation on which to build future budgets.

**Bethlehem Area School District
2011-12 General Fund Budget
At A Glance**

June 8, 2011

	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2011-12 Budget</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
<u>Revenues:</u>					
Local	\$135,497,548	\$140,776,240	\$143,921,510	\$3,145,270	2.23%
State	\$50,980,664	\$57,286,576	\$52,399,915	(\$4,886,661)	-8.53%
Federal	\$11,061,619	\$9,263,695	\$5,328,988	(\$3,934,707)	-42.47%
Other	\$208,780	\$117,000	\$40,000	(\$77,000)	
Total Revenue	\$197,748,610	\$207,443,511	\$201,690,413	(\$5,753,098)	-2.77%
<u>Expenditures:</u>					
Instruction	\$114,851,512	\$125,854,194	\$123,183,750	(\$2,670,444)	-2.12%
Support Services	\$50,747,536	\$54,290,527	\$53,261,772	(\$1,028,755)	-1.89%
**Non-Instr Svcs	\$1,749,610	\$1,852,200	\$1,809,353	(\$42,847)	-2.31%
**Debt Svc/Transfers	\$20,298,012	\$25,436,590	\$25,554,389	\$117,799	0.46%
Total Expenditures	\$187,646,670	\$207,433,511	\$203,809,264	(\$3,624,247)	-1.75%

** In accordance with GASB 54, the Athletic Fund, previously standalone, has been incorporated into the General Fund for reporting purposes. The prior two years have been restated to align with GASB 54 for comparability.

Act 1 Index	0.7508	1.70%	\$ 2,118,851
PDE Approved Exceptions	1.0243	2.32%	\$ 2,890,977
Maximum Allowable Tax Increase	1.7751	4.02%	\$ 5,009,828

Millage Needed 0.7508 0.0000 mills above index

Value of One Mill \$ 2,822,125

2011-12 Est. Millage Rate 44.9208 Amt needed to fully fund current proposal
2010-11 Millage Rate 44.1700

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Effect of Proposed Budget on Average Bill

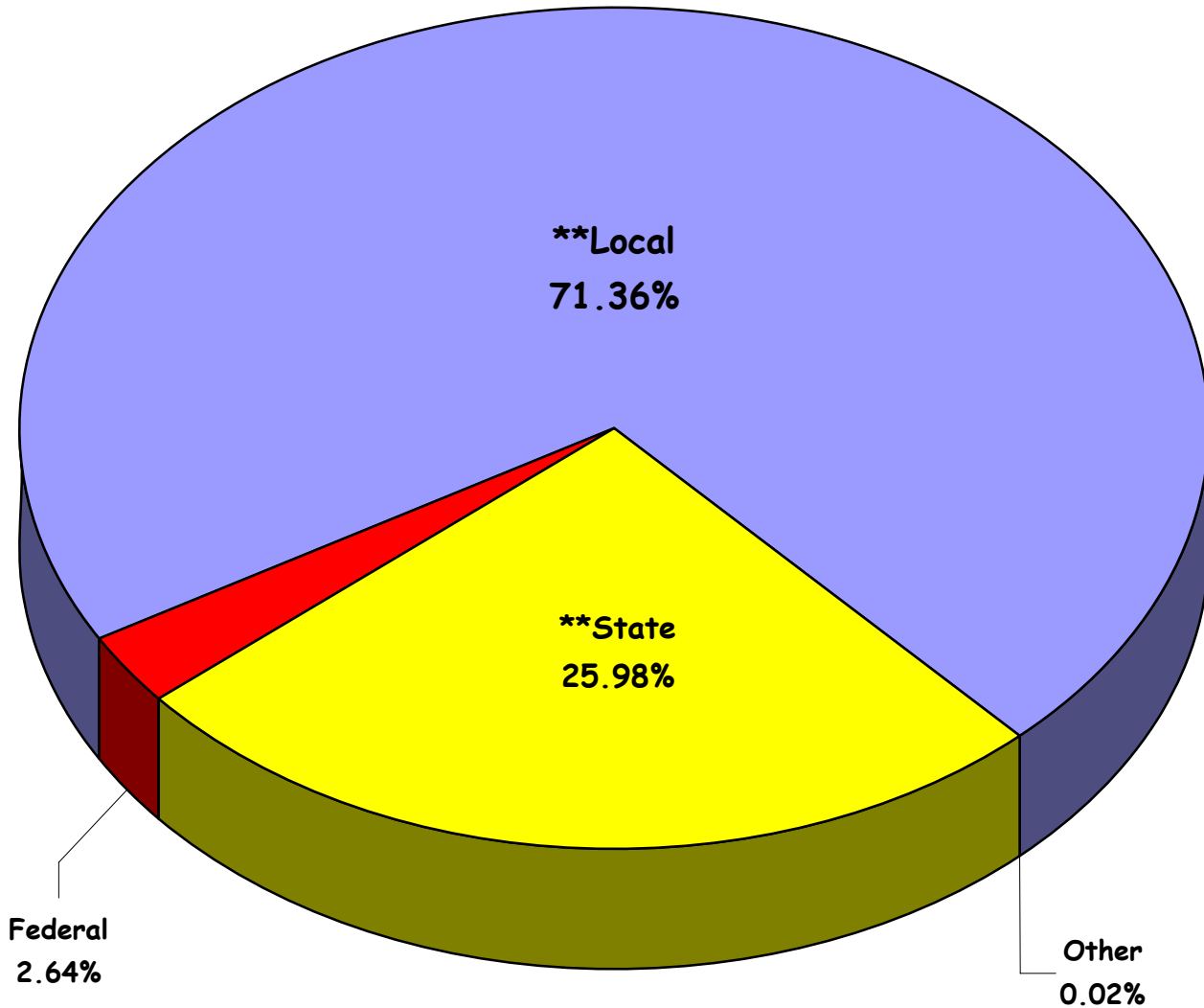
|                                  | <u>0.7508 mills</u> |
|----------------------------------|---------------------|
| 2011 Average Assessment          | \$ 75,184.72        |
| 2010-11 Millage                  | 44.1700             |
| Tax Bill                         | \$ 3,314.16         |
| Proposed Millage                 | 44.9208             |
| Tax Bill with Proposed Millage   | \$ 3,370.50         |
| Percentage Increase              | 1.70%               |
| Yearly Increase in Average Bill  | \$ 56.33            |
| Monthly Increase in Average Bill | \$ 4.69             |
| Weekly Increase in Average Bill  | \$ 1.08             |
| Daily Increase in Average Bill   | \$ 0.15             |

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BETHLEHEM AREA SCHOOL DISTRICT
2011-2012 Budget Development Timeline

MILESTONES & WORKSHOPS/HEARINGS	DATES	R/E-GAP (\$) & Mill Increase (%)
Proposed Preliminary Budget	Jan. 10, 2011	\$17,194,557 13.79%
Budget Workshop	Jan. 26, 2011	\$11,550,858 9.27%
PRELIMINARY BUDGET	Feb. 7, 2011 Sp. Bd. Mtg	\$7,677,491 6.16%
Budget Workshop	Feb. 23, 2011	\$6,027,491 4.83%
Governor's Budget	March 8, 2011	\$11,131,717
Budget Workshop	March 24, 2011	\$4,543,730 3.64%
Budget Workshop	April 7, 2011	\$3,017,530 2.42%
Budget Hearing #1	April 26, 2011	\$2,118,851 1.7%
PROPOSED FINAL BUDGET	May 9, 2011 Sp. Bd. Mtg	\$2,118,851 1.7%
Budget Workshop	June 8, 2011	\$2,118,851 1.7%
FINAL BUDGET	June 13, 2011 Sp. Bd. Mtg	\$2,118,851 1.7%

**2011-12
General Fund Budget
Revenues by Major Category**

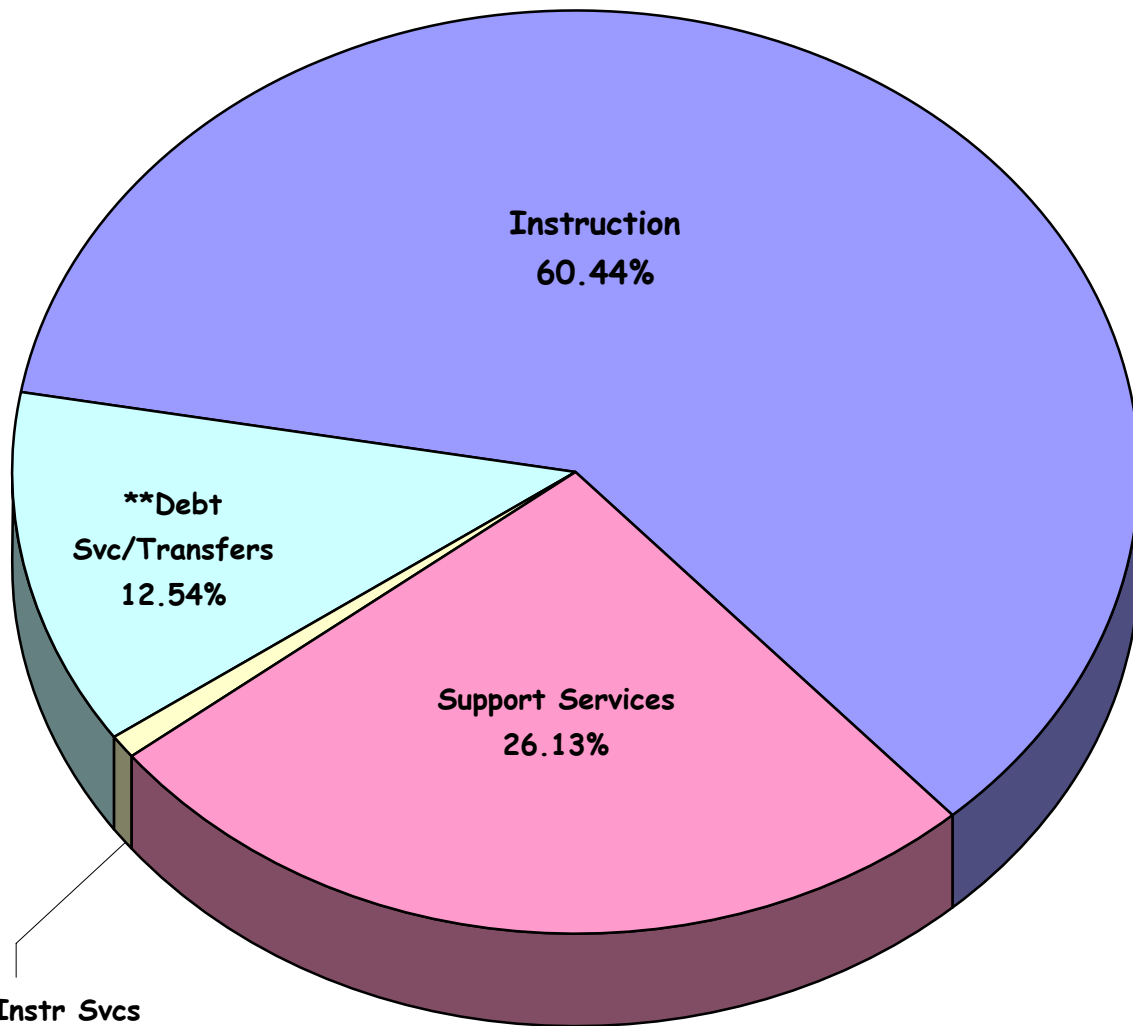


	<u>2009-10 Actual**</u>	<u>2010-11 Budget**</u>	<u>2011-12 Budget</u>	<u>Dollar Change</u>
<u>Revenues:</u>				
**Local	\$135,497,548	\$140,776,240	\$143,921,510	\$3,145,270 *
Other	\$208,780	\$117,000	\$40,000	(\$77,000)
**State	\$50,980,664	\$57,286,576	\$52,399,915	(\$4,886,661) *
Federal	\$11,061,619	\$9,263,695	\$5,328,988	(\$3,934,707)
Total Revenue	\$197,748,610	\$207,443,511	\$201,690,413	(\$5,753,098)

* The variance in the local/state revenue is due to confirmation of the Property Tax Rebate allocation which shifts the Homestead Rebate amount to the State sources as the pass-thru mechanism.

** In accordance with GASB 54, the Athletic Fund, previously standalone, has been incorporated into the General Fund for reporting purposes. The prior two years have been restated to align with GASB 54 for comparability.

**2011-12
General Fund Budget
Expenditures by Functional Area**



****Non-Instr Svcs
0.89%**

	<u>2009-10 Actual**</u>	<u>2010-11 Budget**</u>	<u>2011-12 Budget</u>	<u>Dollar Change</u>
<u>Expenditures:</u>				
Instruction	\$114,851,512	\$125,854,194	\$123,183,750	(\$2,670,444)
Support Services	\$50,747,536	\$54,290,527	\$53,261,772	(\$1,028,755)
**Non-Instr Svcs	\$1,749,610	\$1,862,200	\$1,809,353	(\$52,847)
**Debt Svc/Transfers	\$20,298,012	\$25,436,590	\$25,554,389	\$117,799
Total Expenditures	\$187,646,669	\$207,443,511	\$203,809,264	(\$3,634,247)

** In accordance with GASB 54, the Athletic Fund, previously standalone, has been incorporated into the General Fund for reporting purposes. The prior two years have been restated to align with GASB 54 for comparability.



**Expenditure Reductions of Non-Mandated Programs and Personnel
2011-2012 Budget**

Dept./Bud. Mtg	Suggested Reductions	Cost
After School		
Feb. 23 Wkshp	Eliminate 5 Cohort IV Positions - Site Coordinators	\$ 150,904.00
Family Centers		
April 7 Wkshp	Reduction of 16.0 Family Dev. Specialist	\$ 705,000.00
SPARK		
Feb. 23 Wkshp	Reduce/Align to Pre-K Counts Grant (\$595,650)-Option 2	\$1,500,000.00
Feb. 23 Wkshp	Operating Cost Reduction - Close SPARK Building	included above
Feb. 23 Wkshp	Reduce 10 SPARK teachers	included above
Feb. 23 Wkshp	Reduce 10-11 teacher aides	included above
Feb. 23 Wkshp	Reduce health asst.	included above
Feb. 23 Wkshp	Reduce .5 secretary	included above
Feb. 23 Wkshp	Reduce 1.5 custodian	included above
Athletics		
March 24 Wkshp	Reduced Transportation - Broughal and Northeast Fields Open	\$ 52,000.00
March 24 Wkshp	Reduce HS non-varsity sports, except football, by 2 competitions	\$ 6,000.00
March 24 Wkshp	Eliminate One Athletic Director Position	\$ 85,010.00
March 24 Wkshp	Uniforms/Supplies Cuts	\$ 20,000.00
March 24 Wkshp	Eliminate Intramurals at Middle School and Elementary	\$ 18,000.00
March 24 Wkshp	HS Athletics - Cut .5 with more than 2 coaches (12 coaches)	\$ 54,000.00
March 24 Wkshp	Middle School Co-Ed Soccer	\$ 24,000.00
April 7 Wkshp	HS Cheerleading - Cut away Basketball Games/Home for Girls' B.	\$ 3,000.00
April 7 Wkshp	Eliminate busing Becahi Games (Freedom/Liberty)	\$ 3,000.00
April 7 Wkshp	Increase Gate Receipts - Adult & Family Pricing	\$ 20,000.00
April 7 Wkshp	Eliminate Sports Teams that do not meet min. participation levels	\$ 7,500.00
April 7 Wkshp	Charge \$25 fee for Co-curricular and Extra-Curr. activities 6-12	\$ 50,000.00
Business		
Feb. 23 Wkshp	Healthcare Costs	\$ 12,553.00
Feb. 23 Wkshp	IU #20 Costs	\$ 651.13
April 7 Wkshp	Reduction of Xerox costs and supplies	\$ 75,000.00
April 7 Wkshp	Improved Delinquent Real Estate Taxes	+ \$500,000.00
April 7 Wkshp	BAVTS Refund/Annual Reconciliation	+ \$400,000.00
April 26 Wkshp	Fund Balance/Budgetary Reserve	\$1,000,000.00
May 9 Wkshp	BAVTS Budget Revision	+ \$456,000.00

Dept./Bud. Mtg	Suggested Reductions	Cost
ESOL		
March 24 Wkshp	Reduce 3 FTEs	\$ 187,200.00
Facilities		
Feb. 23 Wkshp	Reduce Asst. Supervisor Position due to retirement	\$ 77,050.00
Feb. 23 Wkshp	HVAC Repair Costs	\$ 50,000.00
April 7 Wkshp	Maintenance Service Reductions	\$ 150,000.00
Reg. Ed. K-12		
Feb. 23 Wkshp	Reduce Supervisor of Literacy and Full-Day Kdg Position	\$ 95,472.22
Feb. 23 Wkshp	Reduce 15 teaching positions through anticipated retirements/budget refinements	\$ 936,000.00
March 24 Wkshp	Eliminate 4 secretaries	\$ 111,735.00
March 24 Wkshp	Reduce 9 hall monitor positions at the high schools	\$ 264,116.00
March 24 Wkshp	HS staffing (15 FTE)	\$ 936,000.00
March 24 Wkshp	MS staffing (18 FTE)	\$1,123,200.00
Feb. 23 Wkshp	Reduce Supervisor of MS Math Position	\$ 117,117.46
March 24 Wkshp	Eliminate Full day Kindergarten (6 FTEs) (ABG)	\$ 374,400.00
March 24 Wkshp	Eliminate School Resource Officers	\$ 180,000.00
March 24 Wkshp	Thematic Expenses	\$ 18,000.00
Feb. 23 Wkshp	Reduce 10 elem. teachers due to enrollment patterns	\$ 624,000.00
March 24 Wkshp	SPARK Principal	\$ 51,406.59
March 24 Wkshp	Academic Coaches Elementary (5 FTEs)	\$ 312,000.00
March 24 Wkshp	Technology for Elem/MS/HS	\$ 114,000.00
March 24 Wkshp	Tutoring K-2 (BEF)	\$ 113,260.00
March 24 Wkshp	Tutoring (Grades 3-12) (EAP)	\$ 386,115.00
March 24 Wkshp	Instructional Program Supplies (EAP)	\$ 11,400.00
March 24 Wkshp	Instructional Supplies Title I (ARRA)	\$ 285,949.00
March 24 Wkshp	Summer School (K-8) (EAP)	\$ 234,722.00
March 24 Wkshp	Staff Development Title I (ARRA)	\$ 17,885.00
March 24 Wkshp	Read 180 Computers (ARRA)	\$ 25,000.00
May 9 Hearing	2.0 Middle School Librarians	\$ 124,800.00
May 9 Hearing	1.0 Elementary Specialist	\$ 62,400.00
Special Ed.		
March 24 Wkshp	Student Tuition Savings & Transportation	\$ 110,000.00
March 24 Wkshp	5 Teacher Assistants at LHS	\$ 144,105.00
March 24 Wkshp	3 Teacher Assistants at FHS	\$ 86,463.00
March 24 Wkshp	3 Teacher Assistants at East Hills/Nitschmann	\$ 86,463.00
March 24 Wkshp	Reduction of .5 teacher at elementary level	\$ 31,200.00
March 24 Wkshp	Student Transportation Savings to Vanguard	\$ 37,500.00

Dept./Bud. Mtg	Suggested Reductions	Cost
Technology		
March 24 Wkshp	Discontinue Host Teacher Websites and use District's website	\$ 8,000.00
March 24 Wkshp	Reduce Technical Assistants (7 to 6)	\$ 25,176.05
March 24 Wkshp	Classrooms for the Future Coach	\$ 62,400.00
March 24 Wkshp	Support Technologists - do not fill 2 open positions	\$ 89,135.50
March 24 Wkshp	Reduce Technology Integration Specialist	\$ 62,400.00
March 24 Wkshp	Reduce Technology Replacements/Enhancements	\$ 235,531.00
	- Hardware Replacement for Secondary Schools	
	- Microsoft Office Upgrade - 2,000 licenses	
	- HS Business Labs	
	- Replacement of Nurses' Computers	
	- HS Music Lab and Hardware	
April 7 Wkshp	Reduce Cell Phone Contract	\$ 2,000.00
Transportation		
March 24 Wkshp	Reduce new bus purchases	\$ 400,000.00
March 24 Wkshp	Reduce an Asst. Supervisor of Transportation position	\$ 75,000.00
March 24 Wkshp	Eliminate Summerbridge transportation for summer	\$ 10,000.00
March 24 Wkshp	Eliminate SPARK transportation	\$ 80,000.00
March 24 Wkshp	Eliminate/Reduce summer bus washers	\$ 9,635.00
April 7 Wkshp	Reduce MS/HS after school runs to 2 days/wk	\$ 27,000.00
Other Adjustments		
March 24 Wkshp	REMS	\$ 103,808.80
April 7 Wkshp	Pay Freeze for Superintendent, Asst. Supt. for Education & Asst. to Supt. Finance & Admin	\$ 8,700.00
Recommended Restoration of Cuts Based on ABG Grant		
June 8 Workshop	High School School Resource Officers	\$ 180,000.00
June 8 Workshop	Full-Day Kindergarten	\$ 311,000.00
June 8 Workshop	Support Literacy Interventions - Read 180 Computers	\$ 174,000.00

2011-12 GENERAL FUND BUDGET

Expenditure Summary by Functional Area

07-Jun-11

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction and Improvement Services, and 5) Other Financing Uses. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive.

DESCRIPTION	09-10 ACTUAL	10-11 BUDGET	11-12 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction	\$80,593,946.19	\$88,526,789.00	\$87,819,672.00	(\$707,117.00)	-0.80%	43.09%
1200 Special Education	\$20,362,166.09	\$21,451,424.00	\$22,218,622.00	\$767,198.00	3.58%	10.90%
1300 Vocational Education	\$7,788,943.88	\$8,153,901.00	\$7,924,777.00	(\$229,124.00)	-2.81%	3.89%
1400 Other Instructional Programs	\$2,220,027.15	\$3,427,113.00	\$2,438,912.00	(\$988,201.00)	-28.83%	1.20%
1500 Non Public Programs	\$16,704.00	\$0.00	\$17,500.00	\$17,500.00		0.01%
1600 Adult Education	\$27,798.38	\$32,992.00	\$7,241.00	(\$25,751.00)	-78.05%	0.00%
1700 Community College	\$2,087,957.46	\$2,124,735.00	\$2,130,820.00	\$6,085.00	0.29%	1.05%
1800 Pre-Kindergarten Programs	\$1,753,969.00	\$2,137,240.00	\$626,206.00	(\$1,511,034.00)	-70.70%	0.31%
Total Instruction	\$114,851,512.15	\$125,854,194.00	\$123,183,750.00	(\$2,670,444.00)	-2.12%	60.44%
2100 Student Services	\$7,775,701.77	\$8,420,626.00	\$7,313,414.00	(\$1,107,212.00)	-13.15%	3.59%
2200 Support Services	\$6,331,295.71	\$5,910,946.00	\$6,153,534.00	\$242,588.00	4.10%	3.02%
2300 Administrative Services	\$9,940,812.35	\$9,752,473.00	\$9,719,155.00	(\$33,318.00)	-0.34%	4.77%
2400 Medical Services	\$1,633,486.90	\$1,701,504.00	\$1,719,256.00	\$17,752.00	1.04%	0.84%
2500 Fiscal Services	\$1,833,421.19	\$1,811,675.00	\$1,854,347.00	\$42,672.00	2.36%	0.91%
2600 Operation & Maintenance	\$15,245,025.25	\$16,970,669.00	\$17,161,902.00	\$191,233.00	1.13%	8.42%
2700 Pupil Transportation	\$5,509,397.35	\$6,918,338.00	\$6,216,420.00	(\$701,918.00)	-10.15%	3.05%
2800 Support Services Central	\$2,373,918.91	\$2,701,196.00	\$3,021,295.00	\$320,099.00	11.85%	1.48%
2900 IU Services	\$104,476.11	\$103,100.00	\$102,449.00	(\$651.00)	-0.63%	0.05%
Total Support Services	\$50,747,535.54	\$54,290,527.00	\$53,261,772.00	(\$1,028,755.00)	-1.89%	26.13%
<i>*Reclassifies Salary & Benefits costs and aligns to 2009-10 actual expenditure coding.</i>						
3200 Student Activities	\$1,737,547.97	\$1,830,974.00	\$1,776,043.00	(\$54,931.00)	-3.00%	0.87%
3300 Community Services	\$12,061.83	\$31,226.00	\$33,310.00	\$2,084.00	6.67%	0.02%
Total Non Instructional	\$1,749,609.80	\$1,862,200.00	\$1,809,353.00	(\$52,847.00)	-2.84%	0.89%
<i>*Includes the reclassification of the Athletic Director position from 1100-Instruction as well as incorporating the Athletic Budget from a separate fund into the General Fund for reporting purposes in accordance with GASB 54. The prior two year years are also restated to align with GASB 54 for comparability.</i>						
5100 Debt Service	\$20,298,011.71	\$22,921,926.00	\$23,954,389.00	\$1,032,463.00	4.50%	11.75%
5800 Temporary Reserves	\$0.00	(\$73,336.00)	\$0.00	\$73,336.00	-100.00%	0.00%
5900 Budgetary Reserve	\$0.00	\$2,588,000.00	\$1,600,000.00	(\$988,000.00)	-38.18%	0.79%
Total Debt & Transfers	\$20,298,011.71	\$25,436,590.00	\$25,554,389.00	\$117,799.00	0.46%	12.54%
Grand Total:	\$187,646,669.20	\$207,443,511.00	\$203,809,264.00	(\$3,634,247.00)	-1.75%	

2011-12 GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

07-Jun-11

This summarizes the activities for detail area where services are delivered. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive. The expenditure and expense accounting system has been so structured that all the costs within the particular subdivisions of that function can be combined to form a summary total of related costs. Costs are recorded only once so that they are mutually exclusive.

1000 *Instruction: Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.*

DESCRIPTION	09-10 ACTUAL	10-11 BUDGET	11-12 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction	\$74,941,785.88	\$83,623,445.00	\$83,629,365.00	\$5,920.00	0.01%	41.03%
1190 Title I	\$5,652,160.31	\$4,903,344.00	\$4,190,307.00	(\$713,037.00)	-14.54%	2.06%
1100 Regular Instruction	\$80,593,946.19	\$88,526,789.00	\$87,819,672.00	(\$707,117.00)	-0.80%	43.09%
1200 Special Education	\$2,399.23	\$37,951.00	\$0.00	(\$37,951.00)	-100.00%	0.00%
1211 Life Skills Support	\$736,340.12	\$523,046.00	\$783,682.00	\$260,636.00	49.83%	0.38%
1221 Hearing Impaired	\$6,264.42	\$10,000.00	\$0.00	(\$10,000.00)	-100.00%	0.00%
1224 Visually Impaired	\$27,643.45	\$1,520.00	\$14,756.00	\$13,236.00	870.79%	0.01%
1225 Speech & Language	\$730,227.67	\$786,816.00	\$1,111,017.00	\$324,201.00	41.20%	0.55%
1230 Emotional Support	\$0.00	\$16,409.00	\$0.00	(\$16,409.00)	-100.00%	0.00%
1231 Emotional Support	\$6,344,422.32	\$6,796,984.00	\$3,665,590.00	(\$3,131,394.00)	-46.07%	1.80%
1233 Autistic Support	\$169,951.00	\$40,000.00	\$63,364.00	\$23,364.00	58.41%	0.03%
1241 Learning Support	\$9,914,754.09	\$9,709,174.00	\$10,609,413.00	\$900,239.00	9.27%	5.21%
1243 Gifted Services	\$114,677.51	\$140,960.00	\$163,016.00	\$22,056.00	15.65%	0.08%
1250 Special Education	\$14,350.05	\$0.00	\$0.00	\$0.00	0.00%	0.00%
1260 Physical Support	\$174,459.55	\$148,597.00	\$167,037.00	\$18,440.00	12.41%	0.08%
1270 Early Intervention	\$256,444.01	\$200,484.00	\$143,604.00	(\$56,880.00)	-28.37%	0.07%
1280 Early Intervention	\$14,958.11	\$16,200.00	\$24,621.00	\$8,421.00	51.98%	0.01%
1290 Other Special Education	\$1,855,274.56	\$3,023,283.00	\$5,472,522.00	\$2,449,239.00	81.01%	2.69%
1200 Special Education	\$20,362,166.09	\$21,451,424.00	\$22,218,622.00	\$767,198.00	3.58%	10.90%
1340 Family & Consumer Science	\$397,486.66	\$418,143.00	\$554,388.00	\$136,245.00	32.58%	0.27%
1350 Industrial Arts	\$747,798.74	\$745,895.00	\$764,372.00	\$18,477.00	2.48%	0.38%
1360 Business Education	\$1,316,239.64	\$1,425,499.00	\$1,422,541.00	(\$2,958.00)	-0.21%	0.70%
1390 Vocational Education	\$5,327,418.84	\$5,564,364.00	\$5,183,476.00	(\$380,888.00)	-6.85%	2.54%
1300 Vocational Education	\$7,788,943.88	\$8,153,901.00	\$7,924,777.00	(\$229,124.00)	-2.81%	3.89%
1410 Driver Education	\$66,238.38	\$68,582.00	\$122.00	(\$68,460.00)	-99.82%	0.00%
1420 Summer School	\$711,116.49	\$454,608.00	\$334,015.00	(\$120,593.00)	-26.53%	0.16%
1430 Homebound Education	\$205,745.46	\$180,092.00	\$317,092.00	\$137,000.00	76.07%	0.16%
1441 Court Placed Tuition	\$276,558.35	\$25,000.00	\$271,525.00	\$246,525.00	986.10%	0.13%
1442 Alternative Education	\$367,437.95	\$1,748,829.00	\$1,371,663.00	(\$377,166.00)	-21.57%	0.67%
1450 After School Instr	\$590,582.49	\$950,002.00	\$144,495.00	(\$805,507.00)	-84.79%	0.07%
1490 Other Instructional Programs	\$2,348.03	\$0.00	\$0.00	\$0.00	0.00%	0.00%
1400 Other Instructional Programs	\$2,220,027.15	\$3,427,113.00	\$2,438,912.00	(\$988,201.00)	-28.83%	1.20%

	<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1500	Non Public Programs	\$16,704.00	\$0.00	\$17,500.00	\$17,500.00		0.01%
1500	Non Public Programs	\$16,704.00	\$0.00	\$17,500.00	\$17,500.00		0.01%
1691	Adult - Instrucitonal Services	\$27,798.38	\$32,992.00	\$7,241.00	(\$25,751.00)	-78.05%	0.00%
1600	Adult Education	\$27,798.38	\$32,992.00	\$7,241.00	(\$25,751.00)	-78.05%	0.00%
1700	Community College	\$2,087,957.46	\$2,124,735.00	\$2,130,820.00	\$6,085.00	0.29%	1.05%
1700	Community College	\$2,087,957.46	\$2,124,735.00	\$2,130,820.00	\$6,085.00	0.29%	1.05%
1800	Pre-Kindergarten Programs	\$1,753,969.00	\$2,137,240.00	\$626,206.00	(\$1,511,034.00)	-70.70%	0.31%
1800	Pre-Kindergarten Programs	\$1,753,969.00	\$2,137,240.00	\$626,206.00	(\$1,511,034.00)	-70.70%	0.31%
Total Instruction		\$114,851,512.15	\$125,854,194.00	\$123,183,750.00	(\$2,670,444.00)	-2.12%	60.44%
2000	<i>Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts to support the fulfillment of the objectives of instruction, community services, and enterprise programs.</i>						
2110	Pupil Services	\$185,976.10	\$163,611.00	\$67,815.00	(\$95,796.00)	-58.55%	0.03%
2120	Guidance	\$4,441,101.46	\$4,584,736.00	\$4,979,707.00	\$394,971.00	8.61%	2.44%
2130	Attendance	\$151,958.48	\$274,561.00	\$212,190.00	(\$62,371.00)	-22.72%	0.10%
2140	Psychological Services	\$876,103.88	\$807,836.00	\$1,048,553.00	\$240,717.00	29.80%	0.51%
2150	Speech & Audiology	\$4,021.33	\$0.00	\$0.00	\$0.00		0.00%
2160	Social Work Services	\$1,191,608.98	\$1,530,159.00	\$322,432.00	(\$1,207,727.00)	-78.93%	0.16%
2170	Attendance	\$348,368.77	\$355,884.00	\$342,470.00	(\$13,414.00)	-3.77%	0.17%
2190	Other Student Services	\$576,562.77	\$703,839.00	\$340,247.00	(\$363,592.00)	-51.66%	0.17%
2100	Student Services	\$7,775,701.77	\$8,420,626.00	\$7,313,414.00	(\$1,107,212.00)	-13.15%	3.59%
2200	Support Services	\$567,275.20	\$407,129.00	\$169,487.00	(\$237,642.00)	-58.37%	0.08%
2220	Audio Visual Services	\$130,929.29	\$324,473.00	\$373,313.00	\$48,840.00	15.05%	0.18%
2240	Computer Asst. Instruction	\$2,561,283.55	\$2,257,218.00	\$2,356,144.00	\$98,926.00	4.38%	1.16%
2250	Library	\$1,542,843.94	\$1,534,597.00	\$1,593,248.00	\$58,651.00	3.82%	0.78%
2260	Curriculum & Instr Services	\$224,852.49	\$290,087.00	\$374,043.00	\$83,956.00	28.94%	0.18%
2269	Pupil Services	\$1,019,543.35	\$746,122.00	\$1,012,006.00	\$265,884.00	35.64%	0.50%
2271	Staff Development-Certified	\$153,626.88	\$104,582.00	\$128,316.00	\$23,734.00	22.69%	0.06%
2272	Staff Dev - Instr Non Cert	\$888.31	\$0.00	\$6,129.00	\$6,129.00		0.00%
2280	Non Public Support Services	\$130,052.70	\$246,738.00	\$140,848.00	(\$105,890.00)	-42.92%	0.07%
2200	Support Services	\$6,331,295.71	\$5,910,946.00	\$6,153,534.00	\$242,588.00	4.10%	3.02%
2310	Board Services	\$242,825.75	\$174,750.00	\$167,338.00	(\$7,412.00)	-4.24%	0.08%
2320	Board Treasurer	\$750.00	\$1,500.00	\$0.00	(\$1,500.00)	-100.00%	0.00%
2330	Tax Collection	\$863,847.61	\$1,054,872.00	\$931,304.00	(\$123,568.00)	-11.71%	0.46%
2350	Legal Services	\$344,803.46	\$405,000.00	\$230,000.00	(\$175,000.00)	-43.21%	0.11%
2360	Superintendent's Office	\$431,047.74	\$444,142.00	\$486,191.00	\$42,049.00	9.47%	0.24%
2362	Asst Superintendent C & I	\$428,781.96	\$540,269.00	\$260,997.00	(\$279,272.00)	-51.69%	0.13%
2380	Principal's Office	\$7,593,561.87	\$7,101,940.00	\$7,598,325.00	\$496,385.00	6.99%	3.73%
2390	Graduation Expenses	\$35,193.96	\$30,000.00	\$45,000.00	\$15,000.00	50.00%	0.02%
2300	Administrative Services	\$9,940,812.35	\$9,752,473.00	\$9,719,155.00	(\$33,318.00)	-0.34%	4.77%

<u>DESCRIPTION</u>		<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2420	Medical Services	\$8,995.00	\$15,000.00	\$15,000.00	\$0.00	0.00%	0.01%
2430	Dental Services	\$11,205.99	\$10,450.00	\$10,450.00	\$0.00	0.00%	0.01%
2440	Nursing Services	\$1,440,093.32	\$1,641,448.00	\$1,506,358.00	(\$135,090.00)	-8.23%	0.74%
2450	Non Public Nursing Services	\$173,192.59	\$34,606.00	\$187,448.00	\$152,842.00	441.66%	0.09%
2400	Medical Services	\$1,633,486.90	\$1,701,504.00	\$1,719,256.00	\$17,752.00	1.04%	0.84%
2500	Fiscal Services	\$1,833,421.19	\$1,811,675.00	\$1,854,347.00	\$42,672.00	2.36%	0.91%
2500	Fiscal Services	\$1,833,421.19	\$1,811,675.00	\$1,854,347.00	\$42,672.00	2.36%	0.91%
2600	Operation & Maintenance	\$14,066,863.48	\$15,842,144.00	\$16,254,295.00	\$412,151.00	2.60%	7.98%
2610	Maintenance Supervisor	\$249,066.72	\$253,142.00	\$291,092.00	\$37,950.00	14.99%	0.14%
2650	Vehicle Services	\$270.00	\$0.00	\$1,600.00	\$1,600.00		0.00%
2660	Security Services	\$928,825.05	\$875,383.00	\$614,915.00	(\$260,468.00)	-29.75%	0.30%
2600	Operation & Maintenance	\$15,245,025.25	\$16,970,669.00	\$17,161,902.00	\$191,233.00	1.13%	8.42%
2710	Supervisor Pupil	\$474,157.12	\$489,465.00	\$421,422.00	(\$68,043.00)	-13.90%	0.21%
2720	Pupil Transportation	\$4,028,312.69	\$4,387,505.00	\$4,577,062.00	\$189,557.00	4.32%	2.25%
2730	Crossing Guards	\$93,924.27	\$210,800.00	\$210,800.00	\$0.00	0.00%	0.10%
2740	Vehicle Maintenance Svcs	\$913,003.27	\$1,830,568.00	\$1,007,136.00	(\$823,432.00)	-44.98%	0.49%
2700	Pupil Transportation	\$5,509,397.35	\$6,918,338.00	\$6,216,420.00	(\$701,918.00)	-10.15%	3.05%
2818	Technology Services	\$0.00	\$109,944.00	\$109,944.00	\$0.00	0.00%	0.05%
2820	Information Services	\$26,514.34	\$56,400.00	\$56,297.00	(\$103.00)	-0.18%	0.03%
2830	Personnel Services	\$575,372.30	\$654,116.00	\$600,220.00	(\$53,896.00)	-8.24%	0.29%
2834	Staff Development-Non	\$16,164.86	\$5,900.00	\$33,629.00	\$27,729.00	469.98%	0.02%
2836	Staff Development-Non	\$14,783.28	\$4,250.00	\$24,452.00	\$20,202.00	475.34%	0.01%
2840	Data Processing	\$1,461,490.52	\$1,591,650.00	\$1,943,999.00	\$352,349.00	22.14%	0.95%
2850	State & Federal Liaison	\$279,593.61	\$278,936.00	\$252,754.00	(\$26,182.00)	-9.39%	0.12%
2800	Support Services Central	\$2,373,918.91	\$2,701,196.00	\$3,021,295.00	\$320,099.00	11.85%	1.48%
2900	IU Services	\$104,476.11	\$103,100.00	\$102,449.00	(\$651.00)	-0.63%	0.05%
2900	IU Services	\$104,476.11	\$103,100.00	\$102,449.00	(\$651.00)	-0.63%	0.05%
Total Support Services		\$50,747,535.54	\$54,290,527.00	\$53,261,772.00	(\$1,028,755.00)	-1.89%	26.13%
3000	<i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210	Student Activities	\$248,153.71	\$220,247.00	\$245,673.00	\$25,426.00	11.54%	0.12%
3250	Athletics *	\$1,489,394.26	\$1,610,727.00	\$1,530,370.00	(\$80,357.00)	-4.99%	0.75%
*Includes the reclassification of the Athletic Director position from 1100-Instruction as well as incorporating the Athletic Budget from a separate fund into the General Fund for reporting purposes in accordance with GASB 54. The prior two year years are also restated to align with GASB 54 for comparability.							
3200	Student Activities	\$1,737,547.97	\$1,830,974.00	\$1,776,043.00	(\$54,931.00)	-3.00%	0.87%
3300	Community Services	\$12,061.83	\$31,226.00	\$33,310.00	\$2,084.00	6.67%	0.02%
3300	Community Services	\$12,061.83	\$31,226.00	\$33,310.00	\$2,084.00	6.67%	0.02%
Total Non Instructional		\$1,749,609.80	\$1,862,200.00	\$1,809,353.00	(\$52,847.00)	-2.84%	0.89%

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5000	<i>Debt & Transfers: This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.</i>					
5110	Debt Service	\$19,923,551.41	\$22,631,926.00	\$23,834,389.00	\$1,202,463.00	5.31% 11.69%
5130	Refund Prior Yr Receipts	\$173,668.63	\$50,000.00	\$70,000.00	\$20,000.00	40.00% 0.03%
5140	Short Term Debt-TRAN	\$200,791.67	\$240,000.00	\$50,000.00	(\$190,000.00)	-79.17% 0.02%
5100	Debt Service	\$20,298,011.71	\$22,921,926.00	\$23,954,389.00	\$1,032,463.00	4.50% 11.75%
5800	Temporary Reserves	\$0.00	(\$73,336.00)	\$0.00	\$73,336.00	-100.00% 0.00%
5800	Temporary Reserves	\$0.00	(\$73,336.00)	\$0.00	\$73,336.00	-100.00% 0.00%
5900	Budgetary Reserve	\$0.00	\$2,588,000.00	\$1,600,000.00	(\$988,000.00)	-38.18% 0.79%
5900	Budgetary Reserve	\$0.00	\$2,588,000.00	\$1,600,000.00	(\$988,000.00)	-38.18% 0.79%
Total Debt & Transfers		\$20,298,011.71	\$25,436,590.00	\$25,554,389.00	\$117,799.00	0.46% 12.54%
Grand Total:		\$187,646,669.20	\$207,443,511.00	\$203,809,264.00	(\$3,634,247.00)	-1.75%

2011-12 GENERAL FUND BUDGET Revenue

This is a summary of the anticipated revenues for the district by revenue source and further grouped by local, state and federal sources.

07-Jun-11

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>	
<u>Local Revenue</u>							
6111	CURRENT REAL ESTATE	\$105,221,192.85	\$113,780,197.00	\$119,939,949.00	\$6,159,752.00	5.41%	59.47%
6112	INTERIM REAL ESTATE	\$2,764,081.70	\$1,200,000.00	\$1,215,000.00	\$15,000.00	1.25%	0.60%
6113	PUBLIC UTILITY REALTY	\$166,714.71	\$153,000.00	\$179,000.00	\$26,000.00	16.99%	0.09%
6114	PAYMENTS IN LIEU OF	\$130,379.43	\$145,000.00	\$265,319.00	\$120,319.00	82.98%	0.13%
6120	PER CAPITA TAX SEC 679	\$234,557.80	\$240,000.00	\$230,000.00	(\$10,000.00)	-4.17%	0.11%
6141	PER CAPITA TAX ACT 511	\$234,558.41	\$240,000.00	\$230,000.00	(\$10,000.00)	-4.17%	0.11%
6143	EMERGENCY TAX	\$290,066.59	\$330,000.00	\$295,000.00	(\$35,000.00)	-10.61%	0.15%
6151	EARNED INCOME TAX	\$11,320,448.94	\$11,600,000.00	\$11,500,000.00	(\$100,000.00)	-0.86%	5.70%
6153	REAL ESTATE TRANSFER	\$1,493,020.18	\$2,000,000.00	\$1,500,000.00	(\$500,000.00)	-25.00%	0.74%
6157	MERCANTILE TAX	\$2,607,405.75	\$2,300,000.00	\$2,750,000.00	\$450,000.00	19.57%	1.36%
6211	PROPERTY TAX REBATES	\$0.00	\$0.00	(\$2,518,725.00)	(\$2,518,725.00)		-1.25%
6411	DELINQUENT REAL ESTATE	\$3,632,645.73	\$3,100,000.00	\$3,400,000.00	\$300,000.00	9.68%	1.69%
6420	DELINQUENT PER CAPITA	\$87,569.05	\$60,000.00	\$60,000.00	\$0.00	0.00%	0.03%
6457	DELINQUENT MERCANTILE	\$366,517.26	\$350,000.00	\$430,000.00	\$80,000.00	22.86%	0.21%
6510	EARNINGS ON INVESTMENTS	\$192,651.23	\$750,000.00	\$250,000.00	(\$500,000.00)	-66.67%	0.12%
6710	ADMISSIONS	\$115,136.00	\$114,000.00	\$139,500.00	\$25,500.00	22.37%	0.07%
6740	STUDENT FEES	\$246.00	\$1,000.00	\$55,000.00	\$54,000.00	5400.00%	0.03%
6750	STUDENT ACTIVITY	\$4,000.00	\$0.00	\$0.00	\$0.00		0.00%
6790	OTHER STD ACT INCOME	\$239,315.82	\$0.00	\$245,000.00	\$245,000.00		0.12%
6821	SAFE SCHOOLS GRANT	\$12,211.00	\$0.00	\$0.00	\$0.00		0.00%
6829	STATE REV RECD FRM LEAs	\$140,006.03	\$182,051.00	\$155,000.00	(\$27,051.00)	-14.86%	0.08%
6831	FED REV FRM OTHR LEAs	\$500.00	\$0.00	\$75,000.00	\$75,000.00		0.04%
6832	FEDERAL IDEA REVENUE	\$4,902,874.35	\$3,386,073.00	\$1,906,151.00	(\$1,479,922.00)	-43.71%	0.95%
6839	FED REV FROM OTHER	\$320,267.55	\$259,919.00	\$238,200.00	(\$21,719.00)	-8.36%	0.12%
6910	RENT FROM SCH FACILITIES	\$80,727.50	\$50,000.00	\$85,000.00	\$35,000.00	70.00%	0.04%
6920	CONTRIBUTIONS/DONATIONS	\$201,467.59	\$0.00	\$192,116.00	\$192,116.00		0.10%
6940	STUDENT TUITION	\$0.00	\$500,000.00	\$0.00	(\$500,000.00)	-100.00%	0.00%
6941	REGULAR TUITION	\$127,976.12	\$0.00	\$130,000.00	\$130,000.00		0.06%
6942	SUMMER SCHOOL TUITION	\$127,866.00	\$0.00	\$80,000.00	\$80,000.00		0.04%
6943	COMMUNITY ED TUITION	\$44,986.00	\$0.00	\$45,000.00	\$45,000.00		0.02%
6944	TUITION-OTHR PA LEAs	\$78,839.91	\$0.00	\$200,000.00	\$200,000.00		0.10%
6980	COMMUNITY SVC	\$31,340.44	\$0.00	\$0.00	\$0.00		0.00%
6990	REIMBURSABLE EXPENSES	\$116,045.79	\$35,000.00	\$115,000.00	\$80,000.00	228.57%	0.06%
6991	REFUND PRIOR YEAR	\$211,932.58	\$0.00	\$535,000.00	\$535,000.00		0.27%
Total Local Revenue		\$135,497,548.31	\$140,776,240.00	\$143,921,510.00	\$3,145,270.00	2.23%	71.36%

State Revenue

7110	BASIC INSTRUCTIONAL	\$22,953,438.66	\$27,716,600.00	\$27,031,830.00	(\$684,770.00)	-2.47%	13.40%
7142	CHARTER SCHOOLS	\$1,710,538.06	\$1,873,209.00	\$0.00	(\$1,873,209.00)	-100.00%	0.00%
7160	TUITION-SEC 1305 & 1306	\$381,604.71	\$400,000.00	\$380,000.00	(\$20,000.00)	-5.00%	0.19%
7170	SCHOOL IMPROVEMENT	\$9,891.70	\$0.00	\$0.00	\$0.00		0.00%

07-Jun-11

	<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
7220	VOCATIONAL EDUCATION	\$70,055.17	\$115,000.00	\$70,000.00	(\$45,000.00)	-39.13%	0.03%
7240	DRIVER EDUCATION	\$11,025.00	\$10,605.00	\$0.00	(\$10,605.00)	-100.00%	0.00%
7250	MIGRATORY CHILDREN	\$1,484.00	\$2,500.00	\$2,000.00	(\$500.00)	-20.00%	0.00%
7271	SPECIAL EDUCATION	\$6,632,723.74	\$6,538,057.00	\$6,584,843.00	\$46,786.00	0.72%	3.26%
7291	PRE-K & ED ASST PGMS	\$1,499,809.00	\$1,499,809.00	\$595,650.00	(\$904,159.00)	-60.28%	0.30%
7310	TRANSPORTATION SUBSIDY	\$2,355,898.14	\$2,370,421.00	\$2,370,421.00	\$0.00	0.00%	1.18%
7320	RENTAL/SINKING FUND	\$2,665,952.24	\$2,148,732.00	\$2,172,243.00	\$23,511.00	1.09%	1.08%
7330	MEDICAL & DENTAL	\$364,439.10	\$375,000.00	\$365,000.00	(\$10,000.00)	-2.67%	0.18%
7340	HOMESTEAD PROPERTY	\$4,733,332.89	\$4,740,869.00	\$4,715,051.00	(\$25,818.00)	-0.54%	2.34%
7501	PA ACCOUNTABILITY	\$1,806,167.00	\$1,806,167.00	\$665,439.00	(\$1,140,728.00)	-63.16%	0.33%
7502	DUAL ENROLLMENT GRANT	\$49,289.54	\$23,922.00	\$0.00	(\$23,922.00)	-100.00%	0.00%
7503	PROJECT 720/HS REFORM	\$31,016.00	\$0.00	\$0.00	\$0.00		0.00%
7599	DCED GRANTS	\$163,598.27	\$154,234.00	\$150,000.00	(\$4,234.00)	-2.75%	0.07%
7810	STATE SHARE SOCIAL SECURITY	\$3,330,329.60	\$3,673,233.00	\$3,598,458.00	(\$74,775.00)	-2.04%	1.78%
7820	STATE SHARE RETIREMENT	\$2,210,070.87	\$3,838,218.00	\$3,698,980.00	(\$139,238.00)	-3.63%	1.83%

Total State Revenue	\$50,980,663.69	\$57,286,576.00	\$52,399,915.00	(\$4,886,661.00)	-8.53%	25.98%
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Federal Revenue

8110	PMTS FOR FED IMPACT	\$45,164.85	\$50,000.00	\$50,000.00	\$0.00	0.00%	0.02%
8390	OTHER FED PROG/GRANTS	\$154,450.43	\$100,000.00	\$0.00	(\$100,000.00)	-100.00%	0.00%
8514	TITLE 1 READING FIRST	\$3,267,675.40	\$3,302,605.00	\$3,198,698.00	(\$103,907.00)	-3.15%	1.59%
8515	NCLB TITLE II	\$776,188.95	\$904,394.00	\$850,000.00	(\$54,394.00)	-6.01%	0.42%
8516	NCLB TITLE III	\$295,357.11	\$296,807.00	\$295,000.00	(\$1,807.00)	-0.61%	0.15%
8517	NCLB TITLE IV	\$680,769.51	\$749,023.00	\$585,000.00	(\$164,023.00)	-21.90%	0.29%
8580	FAMILY CENTER GRANT	\$172,965.00	\$170,290.00	\$170,290.00	\$0.00	0.00%	0.08%
8690	OTHER FEDERAL GRANTS	\$33,526.11	\$19,000.00	\$30,000.00	\$11,000.00	57.89%	0.01%
8703	ARRA TITLE I	\$0.00	\$540,000.00	\$0.00	(\$540,000.00)	-100.00%	0.00%
8708	ARRA STATE FISCAL STABIL	\$3,025,454.83	\$3,089,051.00	\$0.00	(\$3,089,051.00)	-100.00%	0.00%
8810	ACCESS REIMBURSEMENT	\$94,456.79	\$42,525.00	\$95,000.00	\$52,475.00	123.40%	0.05%
8820	ACCESS ADMIN	\$0.00	\$0.00	\$55,000.00	\$55,000.00		0.03%
8888	REFUNDING PROCEEDS	\$2,515,609.74	\$0.00	\$0.00	\$0.00		0.00%

Total Federal Revenue	\$11,061,618.72	\$9,263,695.00	\$5,328,988.00	(\$3,934,707.00)	-42.47%	2.64%
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Other Revenue

9320	TRANSFER FROM ATHLETICS	\$91,344.15	\$0.00	\$0.00	\$0.00		0.00%
9350	TRANSFER FROM CHLD CARE	\$0.00	\$25,000.00	\$0.00	(\$25,000.00)	-100.00%	0.00%
9400	SALE OF EQUIPMENT	\$107,947.09	\$92,000.00	\$30,000.00	(\$62,000.00)	-67.39%	0.01%
9990	INSURANCE RECOVERIES	\$9,488.50	\$0.00	\$10,000.00	\$10,000.00		0.00%

Total Other Revenue	\$208,779.74	\$117,000.00	\$40,000.00	(\$77,000.00)	-65.81%	0.02%
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Grand Total: **\$197,748,610.46** **\$207,443,511.00** **\$201,690,413.00** **(\$5,753,098.00)** **-2.77%**

2011-12 GENERAL FUND BUDGET

Expenditures by Major Category

07-Jun-11

The Object view categorizes the service or commodity bought. This dimension identifies nine (9) major object categories: Personnel Services – Salaries, (2) Personnel Services – Employee Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, (8) Other Objects, (9) Other Financing Uses.

100: Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
100 Total Salaries	\$288.39	\$0.00	\$0.00	\$0.00		0.00%
110 Salaries-Admin	\$6,401,359.38	\$5,764,073.00	\$6,034,006.00	\$269,933.00	4.68%	2.96%
120 Salaries-Prof	\$67,673,643.40	\$71,149,513.00	\$67,930,081.00	(\$3,219,432.00)	-4.52%	33.33%
130 Salaries-Supplemental	\$2,723,416.30	\$2,514,986.00	\$1,844,512.00	(\$670,474.00)	-26.66%	0.91%
140 Salaries-Tech	\$2,551,080.97	\$2,575,519.00	\$2,688,106.00	\$112,587.00	4.37%	1.32%
150 Salaries-Clerical	\$3,668,723.92	\$3,646,837.00	\$3,495,216.00	(\$151,621.00)	-4.16%	1.71%
160 Salaries-Technical	\$416,843.98	\$416,271.00	\$402,223.00	(\$14,048.00)	-3.37%	0.20%
170 Salaries-Bus Drivers	\$2,255,983.34	\$2,356,716.00	\$2,246,824.00	(\$109,892.00)	-4.66%	1.10%
180 Salaries-Custodian	\$4,755,610.66	\$5,213,618.00	\$4,941,699.00	(\$271,919.00)	-5.22%	2.42%
190 Salaries-Inst Asst	\$3,194,713.44	\$3,274,001.00	\$2,691,343.00	(\$582,658.00)	-17.80%	1.32%
SALARIES	\$93,641,663.78	\$96,911,534.00	\$92,274,010.00	(\$4,637,524.00)	-4.79%	45.27%

200: Amounts paid by the district on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees are part of the personnel cost.

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
210 Group Insurance	\$261,018.38	\$14,000.00	\$150,911.00	\$136,911.00	977.94%	0.07%
220 Social Security	\$7,140,051.69	\$7,346,468.00	\$7,196,917.00	(\$149,551.00)	-2.04%	3.53%
230 Retirement	\$4,493,159.68	\$7,676,437.00	\$8,165,353.00	\$488,916.00	6.37%	4.01%
240 Tuition Reimb	\$865,980.27	\$875,000.00	\$700,000.00	(\$175,000.00)	-20.00%	0.34%
250 Unemployment	\$0.00	\$0.00	\$882,000.00	\$882,000.00		0.43%
260 Workers Comp	\$582,485.90	\$595,668.00	\$615,728.00	\$20,060.00	3.37%	0.30%
270 Health Insurance	\$21,123,980.84	\$23,473,354.00	\$23,970,342.00	\$496,988.00	2.12%	11.76%
290 Severance	\$120,935.81	\$100,000.00	\$206,580.00	\$106,580.00	106.58%	0.10%
BENEFITS	\$34,587,612.57	\$40,080,927.00	\$41,887,831.00	\$1,806,904.00	4.51%	20.55%

300: Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
310 Tax Coll Commissions	\$599,187.36	\$721,235.00	\$681,950.00	(\$39,285.00)	-5.45%	0.33%
320 Prof Education Svcs	\$6,171,659.18	\$8,095,225.00	\$7,545,769.00	(\$549,456.00)	-6.79%	3.70%
330 Prof Services	\$1,171,263.63	\$1,166,950.00	\$901,578.00	(\$265,372.00)	-22.74%	0.44%
340 Technical Services	\$302,081.13	\$355,943.00	\$267,724.00	(\$88,219.00)	-24.78%	0.13%

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
350 Security Services	\$327,716.11	\$180,000.00	\$198,000.00	\$18,000.00	10.00%	0.10%
390 Misc Professional	\$157,125.34	\$216,995.00	\$190,368.00	(\$26,627.00)	-12.27%	0.09%
PURCHASED PROF SVCS	\$8,729,032.75	\$10,736,348.00	\$9,785,389.00	(\$950,959.00)	-8.86%	4.80%

400: Services purchased to operate, repair, maintain and rent property owned and/or used by the district. These services are performed by persons other than district employees.

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$216,790.78	\$289,100.00	\$287,700.00	(\$1,400.00)	-0.48%	0.14%
420 Utilities	\$2,272,670.66	\$3,292,620.00	\$3,282,620.00	(\$10,000.00)	-0.30%	1.61%
430 Repairs & Maint	\$944,435.99	\$989,719.00	\$1,043,844.00	\$54,125.00	5.47%	0.51%
440 Lease Rentals	\$1,977,353.54	\$1,556,209.00	\$1,744,749.00	\$188,540.00	12.12%	0.86%
450 Construction Svcs	\$0.00	\$0.00	\$385,000.00	\$385,000.00		0.19%
460 Extermination Svcs	\$12,380.00	\$17,500.00	\$17,500.00	\$0.00	0.00%	0.01%
490 Misc Purchased Prop Svcs	\$3,300.00	\$0.00	\$0.00	\$0.00		0.00%
PURCH PROPERTY SVCS	\$5,426,930.97	\$6,145,148.00	\$6,761,413.00	\$616,265.00	10.03%	3.32%

500: Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Student Transportation	\$573,163.65	\$671,800.00	\$853,404.00	\$181,604.00	27.03%	0.42%
520 Insurance	\$667,688.00	\$576,500.00	\$682,656.00	\$106,156.00	18.41%	0.33%
530 Communications	\$693,833.78	\$719,913.00	\$740,185.00	\$20,272.00	2.82%	0.36%
540 Advertising	\$31,092.57	\$51,000.00	\$47,000.00	(\$4,000.00)	-7.84%	0.02%
550 Printing Svcs	\$23,617.32	\$56,853.00	\$57,353.00	\$500.00	0.88%	0.03%
560 Student Tuition	\$16,254,610.48	\$18,292,981.00	\$18,560,886.00	\$267,905.00	1.46%	9.11%
580 Travel	\$193,978.81	\$165,293.00	\$182,471.00	\$17,178.00	10.39%	0.09%
590 Other Purch Svcs	\$209,506.99	\$334,400.00	\$328,449.00	(\$5,951.00)	-1.78%	0.16%
OTHER PURCHASED	\$18,647,491.60	\$20,868,740.00	\$21,452,404.00	\$583,664.00	2.80%	10.53%

600: Expenditures for all operational supplies, including freight and handling. Consumable teaching and office items and other supplies necessary for instruction and/or administration are included in this category.

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$1,787,021.45	\$2,742,550.00	\$2,345,148.00	(\$397,402.00)	-14.49%	1.15%
620 Energy	\$1,593,226.46	\$2,055,404.00	\$2,176,739.00	\$121,335.00	5.90%	1.07%
630 Food	\$13,931.58	\$8,520.00	\$7,620.00	(\$900.00)	-10.56%	0.00%
640 Books & Textbooks	\$1,316,458.38	\$991,238.00	\$846,823.00	(\$144,415.00)	-14.57%	0.42%
BOOKS & MATERIALS	\$4,710,637.87	\$5,797,712.00	\$5,376,330.00	(\$421,382.00)	-7.27%	2.64%

700: Expenditures for the acquisition of fixed/capital assets including land, buildings, and equipment.

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
750 Equip Orig & Additional	\$504,522.85	\$169,877.00	\$412,247.00	\$242,370.00	142.67%	0.20%
760 Equipment Replacement	\$907,883.53	\$1,156,617.00	\$223,867.00	(\$932,750.00)	-80.64%	0.11%
780 Technology Network	\$27,956.69	\$0.00	\$0.00	\$0.00		0.00%
EQUIPMENT	\$1,440,363.07	\$1,326,494.00	\$636,114.00	(\$690,380.00)	-52.05%	0.31%

800: Expenditures for membership dues, bond interest payments and judgments.

<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
810 Dues & Fees	\$87,324.37	\$65,232.00	\$78,934.00	\$13,702.00	21.01%	0.04%
820 Claims & Judgements	\$36,382.77	\$0.00	\$0.00	\$0.00		0.00%
830 Debt Interest	\$11,917,343.66	\$13,797,417.00	\$14,159,422.00	\$362,005.00	2.62%	6.95%
840 Contingency	\$0.00	\$2,588,000.00	\$1,600,000.00	(\$988,000.00)	-38.18%	0.79%
880 Refund Prior Yr Receipts	\$173,668.63	\$50,000.00	\$70,000.00	\$20,000.00	40.00%	0.03%
890 Std Registration Fees	\$38,217.74	\$1,450.00	\$2,450.00	\$1,000.00	68.97%	0.00%
OTHER EXPENDITURES	\$12,252,937.17	\$16,502,099.00	\$15,910,806.00	(\$591,293.00)	-3.58%	7.81%

900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.

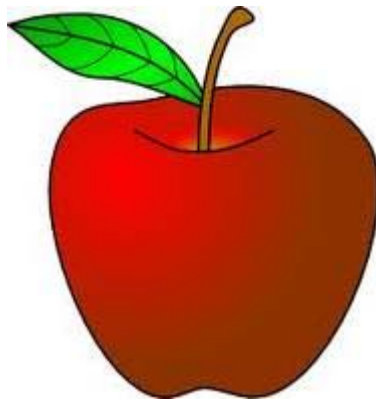
<u>DESCRIPTION</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
910 Debt Principal	\$8,209,999.42	\$8,974,209.00	\$9,624,667.00	\$650,458.00	7.25%	4.72%
920 Authority Payments	\$0.00	\$100,300.00	\$100,300.00	\$0.00	0.00%	0.05%
DEBT PAYMENTS	\$8,209,999.42	\$9,074,509.00	\$9,724,967.00	\$650,458.00	7.17%	4.77%

Grand Total:	\$187,646,669.20	\$207,443,511.00	\$203,809,264.00	(\$3,634,247.00)	-1.75%
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BETHLEHEM AREA SCHOOL DISTRICT

2011-12
GENERAL FUND
BUDGET

SUPPORTING
EXPENDITURE DETAIL



JUNE 8, 2011

2011-12 GENERAL FUND BUDGET

Expenditure Detail Dues and Fees

07-Jun-11

DESCRIPTION	08-09 ACTUAL	09-10 ACTUAL	10-11 BUDGET	10-11 EST	11-12 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100-110 Salaries-Admin	\$72,646.69	\$59,443.78	\$6,798.00	\$0.00	\$0.00	(\$6,798.00)	-100.00%	0.00%
1100-120 Salaries-Prof	\$49,373,404.52	\$50,215,146.93	\$53,045,764.00	\$50,174,099.02	\$50,761,965.00	(\$2,283,799.00)	-4.31%	24.91%
1100-150 Salaries Clerical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-170 Salaries-Bus Drivers	\$35,941.16	\$46,729.63	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	0.00%	0.01%
1100-190 Salaries-Tchr Asst	\$1,231,972.36	\$1,141,325.57	\$2,639,824.00	\$1,121,733.17	\$1,134,026.00	(\$1,505,798.00)	-57.04%	0.56%
1100-210 Group Insurance	\$0.00	\$120,300.06	\$0.00	\$0.00	\$20,300.00	\$20,300.00	#Div/0!	0.01%
1100-220 Social Security	\$3,892,882.09	\$3,933,276.97	\$3,897,650.00	\$3,936,682.14	\$4,030,327.00	\$132,677.00	3.40%	1.98%
1100-230 Retirement	\$2,461,577.66	\$2,498,456.74	\$4,084,004.00	\$2,818,708.06	\$4,814,734.00	\$730,730.00	17.89%	2.36%
1100-240 Tuition Reimb	\$846,818.30	\$861,059.27	\$875,000.00	\$869,422.18	\$700,000.00	(\$175,000.00)	-20.00%	0.34%
1100-250 Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$882,000.00	\$882,000.00	#Div/0!	0.43%
1100-260 Workers Comp	\$356,434.19	\$328,911.84	\$291,078.00	\$337,740.94	\$366,853.00	\$75,775.00	26.03%	0.18%
1100-270 Health Insurance	\$9,390,566.26	\$10,854,716.39	\$11,871,956.00	\$13,206,517.52	\$13,459,964.00	\$1,588,008.00	13.38%	6.60%
1100-290 Other Group Insurance	\$36,398.12	\$36,436.42	\$100,000.00	\$61,247.50	\$142,880.00	\$42,880.00	42.88%	0.07%
1100-300 Total Prof Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-320 Prof Education Svcs	\$261,626.29	\$156,329.59	\$234,150.00	\$447,167.60	\$420,092.00	\$185,942.00	79.41%	0.21%
1100-330 Professional Services	\$1,309.00	\$48.99	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	0.00%
1100-340 Technical Services	\$6,995.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-390 Misc Prof Svcs	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-430 Repairs & Maintenance	\$37,931.70	\$79,697.98	\$48,453.00	\$44,000.00	\$48,453.00	\$0.00	0.00%	0.02%
1100-440 Rentals	\$489,841.29	\$523,510.30	\$531,498.00	\$509,645.09	\$555,693.00	\$24,195.00	4.55%	0.27%
1100-530 Communications	\$2,719.10	\$2,030.95	\$3,060.00	\$377.44	\$3,060.00	\$0.00	0.00%	0.00%
1100-550 Printing Svcs	\$4,011.65	\$8,187.17	\$1,353.00	\$1,236.00	\$1,353.00	\$0.00	0.00%	0.00%
1100-560 Tuition Other LEAs	\$5,568,059.03	\$6,698,675.77	\$8,864,530.00	\$8,483,226.61	\$8,832,234.00	(\$32,296.00)	-0.36%	4.33%
1100-580 Travel Expense	\$21,227.39	\$27,357.73	\$15,222.00	\$9,336.60	\$18,422.00	\$3,200.00	21.02%	0.01%
1100-590 Other Purch Svcs	\$15,868.00	\$790.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-610 General Supplies	\$1,081,447.58	\$817,698.77	\$1,063,123.00	\$669,819.34	\$711,001.00	(\$352,122.00)	-33.12%	0.35%
1100-630 Food	\$5,308.75	\$8,805.28	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-640 Books & Periodicals	\$1,427,750.14	\$1,142,719.42	\$738,307.00	\$765,592.56	\$593,892.00	(\$144,415.00)	-19.56%	0.29%
1100-750 Equipment	\$96,846.09	\$365,517.31	\$29,623.00	\$6,832.00	\$272,193.00	\$242,570.00	818.86%	0.13%
1100-760 Equipment	\$52,463.11	\$648,729.04	\$172,051.00	\$143,780.00	\$36,301.00	(\$135,750.00)	-78.90%	0.02%

07-Jun-11

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1100-810	Dues & Fees	\$1,082.00	\$725.00	\$345.00	\$200.00	\$929.00	\$584.00	169.28%	0.00%
1100-840	Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-890		\$40.00	\$17,319.29	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100	Regular Instruction	\$76,773,767.47	\$80,593,946.19	\$88,526,789.00	\$83,620,363.77	\$87,819,672.00	(\$707,117.00)	-0.80%	43.09%
1200-110	Salaries-Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-120	Salaries-Prof	\$7,564,397.64	\$7,758,080.08	\$8,584,403.00	\$8,368,117.50	\$8,491,115.00	(\$93,288.00)	-1.09%	4.17%
1200-190	Salaries-Tchr Asst	\$1,402,714.79	\$1,512,076.98	\$132,374.00	\$1,431,468.83	\$1,233,587.00	\$1,101,213.00	831.90%	0.61%
1200-210	Group Insurance	\$0.00	\$24,111.33	\$0.00	\$0.00	\$24,126.00	\$24,126.00	#Div/0!	0.01%
1200-220	Social Security	\$725,871.59	\$711,912.05	\$858,314.00	\$804,298.21	\$764,537.00	(\$93,777.00)	-10.93%	0.38%
1200-230	Retirement	\$460,951.61	\$445,572.41	\$843,543.00	\$593,868.69	\$821,404.00	(\$22,139.00)	-2.62%	0.40%
1200-260	Workers Comp	\$59,368.58	\$64,556.51	\$65,306.00	\$64,127.30	\$69,467.00	\$4,161.00	6.37%	0.03%
1200-270	Health Insurance	\$2,264,362.32	\$2,541,651.21	\$2,894,832.00	\$2,525,350.41	\$2,761,747.00	(\$133,085.00)	-4.60%	1.36%
1200-290	Other Group Insurance	\$99.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-320	Prof Education Svcs	\$5,791,931.48	\$5,138,279.07	\$6,051,300.00	\$5,289,319.70	\$5,373,042.00	(\$678,258.00)	-11.21%	2.64%
1200-330	Professional Services	\$18,980.90	\$53,463.01	\$15,000.00	\$412.50	\$432.00	(\$14,568.00)	-97.12%	0.00%
1200-340	Technical Services	\$0.00	\$2,594.94	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-430	Repairs & Maintenance	\$1,717.66	\$196.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-440	Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-530	Communications	\$578.64	\$54.04	\$1,700.00	\$0.00	\$0.00	(\$1,700.00)	-100.00%	0.00%
1200-540	Advertising	\$289.00	\$402.50	\$0.00	\$402.64	\$0.00	\$0.00	#Num!	0.00%
1200-560	Tuition Other LEAs	\$1,248,347.14	\$1,994,834.46	\$1,679,614.00	\$2,371,081.66	\$2,352,327.00	\$672,713.00	40.05%	1.15%
1200-580	Travel Expense	\$9,839.45	\$13,279.01	\$0.00	\$7,563.80	\$15,000.00	\$15,000.00	#Div/0!	0.01%
1200-590	Other Purch Svcs	\$5,683.64	\$0.00	\$10,000.00	\$0.00	\$0.00	(\$10,000.00)	-100.00%	0.00%
1200-610	General Supplies	\$16,721.16	\$22,814.21	\$101,738.00	\$49,926.48	\$98,738.00	(\$3,000.00)	-2.95%	0.05%
1200-640	Books & Periodicals	\$3,530.65	\$28,060.24	\$102,000.00	\$10,416.69	\$102,000.00	\$0.00	0.00%	0.05%
1200-750	Equipment	\$6,338.72	\$13,512.89	\$111,250.00	\$0.00	\$111,050.00	(\$200.00)	-0.18%	0.05%
1200-760	Equipment	\$0.00	\$5,562.99	\$50.00	\$0.00	\$50.00	\$0.00	0.00%	0.00%
1200-810	Dues & Fees	\$2,649.00	\$1,125.00	\$0.00	\$500.00	\$0.00	\$0.00	#Num!	0.00%
1200-820	Court Fees	\$26,200.00	\$29,373.16	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-890	Student Fees for Instruction Related Events	\$60.00	\$654.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200	Special Education	\$19,610,633.06	\$20,362,166.09	\$21,451,424.00	\$21,516,854.42	\$22,218,622.00	\$767,198.00	3.58%	10.90%
1300-120	Salaries-Prof	\$1,806,820.69	\$1,786,341.29	\$1,810,978.00	\$1,728,941.79	\$1,827,530.00	\$16,552.00	0.91%	0.90%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1300-210	Group Insurance	\$0.00	\$4,619.78	\$0.00	\$0.00	\$4,622.00	\$4,622.00	#Div/0!	0.00%
1300-220	Social Security	\$138,241.45	\$137,085.73	\$131,696.00	\$134,171.33	\$139,810.00	\$8,114.00	6.16%	0.07%
1300-230	Retirement	\$89,402.58	\$86,330.64	\$144,364.00	\$94,972.68	\$150,229.00	\$5,865.00	4.06%	0.07%
1300-260	Workers Comp	\$13,114.03	\$12,396.23	\$14,431.00	\$11,379.74	\$12,731.00	(\$1,700.00)	-11.78%	0.01%
1300-270	Health Insurance	\$325,985.81	\$336,103.05	\$388,461.00	\$448,137.19	\$507,272.00	\$118,811.00	30.59%	0.25%
1300-290	Other Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1300-430	Repairs & Maintenance	\$10,543.75	\$11,861.04	\$13,500.00	\$13,000.00	\$13,000.00	(\$500.00)	-3.70%	0.01%
1300-560	Tuition Other LEAs	\$5,663,774.20	\$5,327,418.84	\$5,564,364.00	\$5,564,364.00	\$5,183,476.00	(\$380,888.00)	-6.85%	2.54%
1300-580	Travel Expense	\$0.00	\$530.86	\$0.00	\$88.00	\$0.00	\$0.00	#Num!	0.00%
1300-610	General Supplies	\$57,925.69	\$64,335.78	\$69,116.00	\$65,983.82	\$69,116.00	\$0.00	0.00%	0.03%
1300-640	Books & Periodicals	\$5,513.65	\$20,802.64	\$13,871.00	\$11,315.27	\$13,871.00	\$0.00	0.00%	0.01%
1300-750	Equipment	\$4,604.65	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00	0.00%	0.00%
1300-760	Equipment	\$0.00	\$1,118.00	\$2,870.00	\$0.00	\$2,870.00	\$0.00	0.00%	0.00%
1300	Vocational Education	\$8,115,926.50	\$7,788,943.88	\$8,153,901.00	\$8,072,353.82	\$7,924,777.00	(\$229,124.00)	-2.81%	3.89%
1400-110	Salaries-Admin	\$89,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-120	Salaries-Prof	\$1,376,982.55	\$1,242,926.41	\$1,280,310.00	\$1,126,116.71	\$548,324.00	(\$731,986.00)	-57.17%	0.27%
1400-150	Salaries Clerical	\$26,987.64	\$160.10	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-170	Salaries-Bus Drivers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-180	Salaries Hall Monitors	\$0.00	\$859.44	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-190	Salaries-Tchr Asst	\$73,355.24	\$58,053.24	\$19,575.00	\$0.00	\$0.00	(\$19,575.00)	-100.00%	0.00%
1400-210	Group Insurance	\$0.00	\$572.16	\$0.00	\$0.00	\$571.00	\$571.00	#Div/0!	0.00%
1400-220	Social Security	\$115,337.47	\$99,400.81	\$151,493.00	\$151,493.00	\$106,885.00	(\$44,608.00)	-29.45%	0.05%
1400-230	Retirement	\$65,018.87	\$58,467.09	\$137,882.00	\$130,543.00	\$115,234.00	(\$22,648.00)	-16.43%	0.06%
1400-260	Workers Comp	\$2,944.73	\$1,541.80	\$2,910.00	\$0.00	\$0.00	(\$2,910.00)	-100.00%	0.00%
1400-270	Health Insurance	\$30,676.37	\$12,494.54	\$36,557.00	\$0.00	\$0.00	(\$36,557.00)	-100.00%	0.00%
1400-320	Prof Education Svcs	\$169,566.71	\$557,364.85	\$1,690,100.00	\$704,334.82	\$1,576,374.00	(\$113,726.00)	-6.73%	0.77%
1400-340	Technical Services	\$4,098.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-430	Repairs & Maintenance	\$0.00	\$238.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-440	Rentals	\$0.00	\$0.00	\$0.00	\$165.00	\$330.00	\$330.00	#Div/0!	0.00%
1400-530	Communications	\$426.36	\$91.52	\$0.00	\$225.80	\$0.00	\$0.00	#Num!	0.00%
1400-550	Printing Svcs	\$96.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-560	Tuition Other LEAs	\$70,145.16	\$154,230.79	\$65,000.00	\$1,988.20	\$66,814.00	\$1,814.00	2.79%	0.03%
1400-580	Travel Expense	\$36,066.06	\$12,315.41	\$7,600.00	\$14,949.84	\$5,800.00	(\$1,800.00)	-23.68%	0.00%

07-Jun-11

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1400-610	General Supplies	\$63,235.25	\$9,726.11	\$30,686.00	\$18,766.08	\$13,580.00	(\$17,106.00)	-55.75%	0.01%
1400-630	Food	\$1,990.91	\$708.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-640	Books & Periodicals	\$44,834.69	\$1,185.13	\$5,000.00	\$15,343.59	\$5,000.00	\$0.00	0.00%	0.00%
1400-750	Equipment	\$2,746.86	\$999.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-890	Student Fees for Instruction Related Events	\$0.00	\$8,692.75	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400	Other Instructional Programs	\$2,174,112.44	\$2,220,027.15	\$3,427,113.00	\$2,163,926.03	\$2,438,912.00	(\$988,201.00)	-28.83%	1.20%
1500-320	Prof Education Svcs	\$10,300.00	\$16,704.00	\$0.00	\$0.00	\$17,500.00	\$17,500.00	#Div/0!	0.01%
1500	Non Public Programs	\$10,300.00	\$16,704.00	\$0.00	\$0.00	\$17,500.00	\$17,500.00	#Div/0!	0.01%
1600-110	Salaries-Admin	\$4,339.56	\$3,300.00	\$2,805.00	\$0.00	\$0.00	(\$2,805.00)	-100.00%	0.00%
1600-120	Salaries-Prof	\$28,735.02	\$18,326.88	\$21,776.00	\$4,635.00	\$4,635.00	(\$17,141.00)	-78.72%	0.00%
1600-150	Salaries Clerical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1600-210	Group Insurance	\$0.00	\$4.31	\$0.00	\$0.00	\$5.00	\$5.00	#Div/0!	0.00%
1600-220	Social Security	\$2,526.80	\$1,654.47	\$3,528.00	\$3,528.00	\$355.00	(\$3,173.00)	-89.94%	0.00%
1600-230	Retirement	\$1,411.52	\$1,035.14	\$2,981.00	\$2,981.00	\$381.00	(\$2,600.00)	-87.22%	0.00%
1600-260	Workers Comp	\$33.31	\$11.56	\$37.00	\$0.00	\$0.00	(\$37.00)	-100.00%	0.00%
1600-330	Professional Services	\$7,072.35	\$3,256.45	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	0.00%
1600-530	Communications	\$9.85	\$14.22	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	0.00%
1600-540	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1600-550	Printing Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1600-580	Travel Expense	\$87.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1600-610	General Supplies	\$323.58	\$195.35	\$1,265.00	\$0.00	\$1,265.00	\$0.00	0.00%	0.00%
1600-640	Books & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1600	Adult Education	\$44,539.29	\$27,798.38	\$32,992.00	\$11,644.00	\$7,241.00	(\$25,751.00)	-78.05%	0.00%
1700-560	Tuition Other LEAs	\$2,019,110.25	\$2,079,450.62	\$2,119,473.00	\$2,100,813.00	\$2,126,035.00	\$6,562.00	0.31%	1.04%
1700-640	Books & Periodicals	\$10,331.77	\$7,965.22	\$4,785.00	\$0.00	\$4,785.00	\$0.00	0.00%	0.00%
1700-810	Dues & Fees	\$364.62	\$541.62	\$477.00	\$0.00	\$0.00	(\$477.00)	-100.00%	0.00%
1700	Community College	\$2,029,806.64	\$2,087,957.46	\$2,124,735.00	\$2,100,813.00	\$2,130,820.00	\$6,085.00	0.29%	1.05%
1800-110	Salaries-Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$25,453.00	\$25,453.00	#Div/0!	0.01%
1800-120	Salaries-Prof	\$752,960.78	\$757,933.30	\$724,920.00	\$1,023,659.79	\$233,011.00	(\$491,909.00)	-67.86%	0.11%
1800-130	Salaries-Other Prof	\$669.06	\$41,002.38	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

07-Jun-11

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1800-150	Salaries Clerical	\$3,471.65	\$13,217.01	\$14,080.00	\$14,634.75	\$0.00	(\$14,080.00)	-100.00%	0.00%
1800-170	Salaries-Bus Drivers	\$20,130.13	\$0.00	\$20,055.00	\$0.00	\$0.00	(\$20,055.00)	-100.00%	0.00%
1800-180	Salaries Health Asst	\$0.00	\$0.00	\$0.00	\$17,814.09	\$0.00	\$0.00	#Num!	0.00%
1800-190	Salaries-Tchr Asst	\$352,202.41	\$333,112.98	\$435,459.00	\$474,465.40	\$195,318.00	(\$240,141.00)	-55.15%	0.10%
1800-210	Group Insurance	\$0.00	\$5.83	\$0.00	\$0.00	\$6.00	\$6.00	#Div/0!	0.00%
1800-220	Social Security	\$93,102.73	\$87,067.49	\$125,169.00	\$87,544.61	\$27,245.00	(\$97,924.00)	-78.23%	0.01%
1800-230	Retirement	\$59,098.79	\$54,400.11	\$133,391.00	\$73,508.70	\$27,499.00	(\$105,892.00)	-79.38%	0.01%
1800-260	Workers Comp	\$3,763.63	\$15.66	\$4,140.00	\$7,733.58	\$1,857.00	(\$2,283.00)	-55.14%	0.00%
1800-270	Health Insurance	\$323,190.52	\$378,584.47	\$632,846.00	\$304,550.55	\$71,421.00	(\$561,425.00)	-88.71%	0.04%
1800-320	Prof Education Svcs	\$2,207.50	\$1,895.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1800-330	Professional Services	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	0.00%	0.00%
1800-390	Misc Prof Svcs	\$4,920.00	\$4,800.00	\$4,800.00	\$0.00	\$0.00	(\$4,800.00)	-100.00%	0.00%
1800-430	Repairs & Maintenance	\$3,888.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1800-440	Rentals	\$20,500.00	\$25,200.00	\$25,200.00	\$0.00	\$25,200.00	\$0.00	0.00%	0.01%
1800-530	Communications	\$1,850.21	\$2,479.30	\$500.00	\$1,793.62	\$500.00	\$0.00	0.00%	0.00%
1800-550	Printing Svcs	\$22.88	\$219.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1800-580	Travel Expense	\$9,871.52	\$2,148.81	\$2,500.00	\$91.36	\$2,500.00	\$0.00	0.00%	0.00%
1800-610	General Supplies	\$50,252.24	\$32,814.44	\$4,780.00	\$1,737.22	\$5,696.00	\$916.00	19.16%	0.00%
1800-630	Food	\$2,159.00	\$2,109.05	\$5,400.00	\$0.00	\$4,500.00	(\$900.00)	-16.67%	0.00%
1800-640	Books & Periodicals	\$1,344.91	\$9,073.55	\$2,000.00	\$1,092.00	\$2,000.00	\$0.00	0.00%	0.00%
1800-750	Equipment	\$0.00	\$3,390.87	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1800-760	Equipment	\$6,049.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1800-810	Dues & Fees	\$910.00	\$1,327.75	\$0.00	\$0.00	\$1,000.00	\$1,000.00	#Div/0!	0.00%
1800-890	Student Fees for Instruction Related Events	\$0.00	\$3,172.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	#Div/0!	0.00%
1800	Pre-Kindergarten Programs	\$1,712,564.96	\$1,753,969.00	\$2,137,240.00	\$2,008,625.67	\$626,206.00	(\$1,511,034.00)	-70.70%	0.31%

Total 1000's Instruction	\$110,471,650.36	\$114,851,512.15	\$125,854,194.00	\$119,494,580.71	\$123,183,750.00	(\$2,670,444.00)	-2.12%	60.44%
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2100-110	Salaries-Admin	\$320,756.13	\$352,112.53	\$286,022.00	\$395,340.50	\$267,710.00	(\$18,312.00)	-6.40%	0.13%
2100-120	Salaries-Prof	\$3,797,587.54	\$3,558,277.59	\$3,558,043.00	\$3,422,430.04	\$3,804,065.00	\$246,022.00	6.91%	1.87%
2100-130	Salaries-Other Prof	\$968,515.12	\$936,288.98	\$868,894.00	\$821,194.90	\$345,210.00	(\$523,684.00)	-60.27%	0.17%
2100-150	Salaries Clerical	\$584,151.21	\$648,489.50	\$734,326.00	\$629,322.50	\$592,136.00	(\$142,190.00)	-19.36%	0.29%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2100-160	Salaries Technical	\$0.00	\$105.58	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-210	Group Insurance	\$0.00	\$9,792.61	\$0.00	\$0.00	\$9,797.00	\$9,797.00	#Div/0!	0.00%
2100-220	Social Security	\$418,965.12	\$406,459.98	\$485,517.00	\$393,972.28	\$384,903.00	(\$100,614.00)	-20.72%	0.19%
2100-230	Retirement	\$269,494.91	\$255,716.33	\$508,614.00	\$290,457.99	\$407,147.00	(\$101,467.00)	-19.95%	0.20%
2100-240	Tuition Reimb	\$0.00	\$1,071.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-260	Workers Comp	\$30,280.82	\$26,335.94	\$33,315.00	\$34,803.02	\$34,609.00	\$1,294.00	3.88%	0.02%
2100-270	Health Insurance	\$1,155,840.13	\$1,293,200.91	\$1,756,883.00	\$1,370,552.32	\$1,378,753.00	(\$378,130.00)	-21.52%	0.68%
2100-290	Other Group Insurance	\$475.57	\$0.00	\$0.00	\$517.50	\$700.00	\$700.00	#Div/0!	0.00%
2100-320	Prof Education Svcs	\$115,560.32	\$102,087.50	\$49,025.00	\$0.00	\$0.00	(\$49,025.00)	-100.00%	0.00%
2100-330	Professional Services	\$22,091.35	\$20,684.00	\$31,000.00	\$31,000.00	\$11,000.00	(\$20,000.00)	-64.52%	0.01%
2100-340	Technical Services	\$98.50	\$23,858.44	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	0.00%	0.01%
2100-430	Repairs & Maintenance	\$1,729.30	\$3,093.69	\$2,100.00	\$2,100.00	\$2,100.00	\$0.00	0.00%	0.00%
2100-440	Rentals	\$20,693.33	\$14,275.94	\$14,592.00	\$17,260.54	\$14,292.00	(\$300.00)	-2.06%	0.01%
2100-510	Contracted Transportation & Academic Trips	\$0.00	\$0.00	\$11,800.00	\$0.00	\$0.00	(\$11,800.00)	-100.00%	0.00%
2100-530	Communications	\$2,375.72	\$16,824.69	\$4,350.00	\$9,228.86	\$2,650.00	(\$1,700.00)	-39.08%	0.00%
2100-540	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-550	Printing Svcs	\$294.90	\$120.88	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-580	Travel Expense	\$32,180.01	\$24,797.47	\$22,872.00	\$13,052.76	\$21,950.00	(\$922.00)	-4.03%	0.01%
2100-590	Other Purch Svcs	\$583.30	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	0.00%
2100-610	General Supplies	\$48,367.41	\$56,143.35	\$31,303.00	\$34,383.90	\$14,282.00	(\$17,021.00)	-54.37%	0.01%
2100-640	Books & Periodicals	\$2,231.79	\$7,087.07	\$3,410.00	\$3,398.57	\$3,410.00	\$0.00	0.00%	0.00%
2100-750	Equipment	\$5,257.18	\$15,219.93	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-760	Equipment	\$0.00	\$840.27	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-810	Dues & Fees	\$279.00	\$1,507.59	\$60.00	\$60.00	\$200.00	\$140.00	233.33%	0.00%
2100-820	Court Fees	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-890	Student Fees for Instruction Related Events	\$1,000.00	\$1,310.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100	Student Services	\$7,818,808.66	\$7,775,701.77	\$8,420,626.00	\$7,487,575.68	\$7,313,414.00	(\$1,107,212.00)	-13.15%	3.59%
2200-110	Salaries-Admin	\$667,018.00	\$586,845.80	\$609,283.00	\$826,406.00	\$628,012.00	\$18,729.00	3.07%	0.31%
2200-120	Salaries Prof	\$1,748,480.08	\$1,571,582.61	\$1,357,571.00	\$1,596,614.56	\$1,540,875.00	\$183,304.00	13.50%	0.76%
2200-130	Salaries-Other Prof	\$74,948.55	\$80,745.78	\$98,005.00	\$39,303.00	\$39,697.00	(\$58,308.00)	-59.49%	0.02%
2200-140	Salaries-Maintenance	\$571,033.74	\$537,964.57	\$391,248.00	\$452,376.66	\$399,644.00	\$8,396.00	2.15%	0.20%
2200-150	Salaries Clerical	\$319,042.90	\$343,755.07	\$325,532.00	\$396,812.50	\$369,178.00	\$43,646.00	13.41%	0.18%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2200-160	Salaries Technical	\$359,541.88	\$297,068.60	\$299,173.00	\$236,550.08	\$240,416.00	(\$58,757.00)	-19.64%	0.12%
2200-190	Salaries-Tchr Asst	\$102,540.42	\$145,034.38	\$39,769.00	\$134,758.68	\$121,412.00	\$81,643.00	205.29%	0.06%
2200-210	Group Insurance	\$0.00	\$8,517.53	\$0.00	\$0.00	\$8,464.00	\$8,464.00	#Div/0!	0.00%
2200-220	Social Security	\$270,351.04	\$279,966.33	\$266,897.00	\$285,723.13	\$265,295.00	(\$1,602.00)	-0.60%	0.13%
2200-230	Retirement	\$172,980.91	\$177,412.03	\$283,816.00	\$271,594.10	\$267,522.00	(\$16,294.00)	-5.74%	0.13%
2200-260	Workers Comp	\$23,189.04	\$24,156.34	\$25,513.00	\$21,739.65	\$23,280.00	(\$2,233.00)	-8.75%	0.01%
2200-270	Health Insurance	\$682,993.27	\$923,635.25	\$847,240.00	\$856,113.23	\$849,840.00	\$2,600.00	0.31%	0.42%
2200-290	Other Group Insurance	\$2,312.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200-300	Total Prof Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200-320	Prof Education Svcs	\$50,752.53	\$157,468.07	\$52,150.00	\$84,405.17	\$93,595.00	\$41,445.00	79.47%	0.05%
2200-330	Professional Services	\$19,500.00	\$2,518.75	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%	0.00%
2200-340	Technical Services	\$53,477.47	\$29,339.95	\$28,000.00	\$18,000.00	\$17,415.00	(\$10,585.00)	-37.80%	0.01%
2200-390	Misc Prof Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200-410	Cleaning Services	\$0.00	\$1,250.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	0.00%	0.00%
2200-430	Repairs & Maintenance	\$18,679.95	\$2,006.11	\$16,000.00	\$16,000.00	\$15,200.00	(\$800.00)	-5.00%	0.01%
2200-440	Rentals	\$1,036,376.40	\$755,980.92	\$749,272.00	\$774,830.54	\$749,272.00	\$0.00	0.00%	0.37%
2200-530	Communications	\$1,109.63	\$2,781.25	\$3,750.00	\$352.94	\$3,750.00	\$0.00	0.00%	0.00%
2200-550	Printing Svcs	\$1,092.41	\$43.20	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200-580	Travel Expense	\$106,254.72	\$30,055.97	\$51,699.00	\$20,290.56	\$53,099.00	\$1,400.00	2.71%	0.03%
2200-590	Other Purch Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200-610	General Supplies	\$163,609.21	\$199,280.56	\$299,866.00	\$301,268.78	\$299,866.00	\$0.00	0.00%	0.15%
2200-630	Food	\$98.75	\$574.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200-640	Books & Periodicals	\$80,422.25	\$95,753.35	\$115,515.00	\$73,645.45	\$115,515.00	\$0.00	0.00%	0.06%
2200-750	Equipment	\$1,807,075.60	\$41,088.10	\$9,000.00	\$8,000.00	\$9,000.00	\$0.00	0.00%	0.00%
2200-760	Equipment	\$8,680.68	\$786.50	\$26,647.00	\$14,697.00	\$26,647.00	\$0.00	0.00%	0.01%
2200-780	Equipment	\$69,117.75	\$27,956.69	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200-810	Dues & Fees	\$5,234.00	\$7,728.00	\$5,500.00	\$5,500.00	\$7,040.00	\$1,540.00	28.00%	0.00%
2200	Support Services Instructional Staff	\$8,415,913.26	\$6,331,295.71	\$5,910,946.00	\$6,442,982.03	\$6,153,534.00	\$242,588.00	4.10%	3.02%
2300-110	Salaries-Admin	\$4,236,604.33	\$4,509,650.80	\$4,080,726.00	\$3,954,163.02	\$3,933,961.00	(\$146,765.00)	-3.60%	1.93%
2300-120	Salaries-Prof	\$56,988.36	\$57,896.48	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2300-130	Salaries-Other Prof	\$50,493.00	\$18,339.33	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2300-150	Salaries Clerical	\$1,722,272.94	\$1,684,270.74	\$1,601,469.00	\$1,732,994.01	\$1,650,017.00	\$48,548.00	3.03%	0.81%
2300-160	Salaries Technical	\$89,615.84	\$93,729.46	\$92,498.00	\$93,065.44	\$93,998.00	\$1,500.00	1.62%	0.05%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2300-210	Group Insurance	\$6,003.38	\$15,932.67	\$0.00	\$0.00	\$20,271.00	\$20,271.00	#Div/0!	0.01%
2300-220	Social Security	\$474,236.75	\$475,513.95	\$455,817.00	\$428,666.41	\$434,525.00	(\$21,292.00)	-4.67%	0.21%
2300-230	Retirement	\$305,520.78	\$295,602.24	\$497,673.00	\$315,926.43	\$462,366.00	(\$35,307.00)	-7.09%	0.23%
2300-240	Tuition Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2300-260	Workers Comp	\$49,314.15	\$42,907.17	\$54,248.00	\$37,854.68	\$40,559.00	(\$13,689.00)	-25.23%	0.02%
2300-270	Health Insurance	\$1,026,907.20	\$1,166,212.90	\$1,223,702.00	\$1,490,727.46	\$1,569,296.00	\$345,594.00	28.24%	0.77%
2300-290	Other Group Insurance	\$13,369.62	\$52,380.95	\$0.00	\$36,700.00	\$35,000.00	\$35,000.00	#Div/0!	0.02%
2300-310	Tax Coll Commissions	\$685,713.80	\$599,187.36	\$721,235.00	\$746,185.48	\$681,950.00	(\$39,285.00)	-5.45%	0.33%
2300-320	Employee Training Fees	\$0.00	\$276.88	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2300-330	Professional Services	\$511,791.95	\$483,005.43	\$468,500.00	\$488,500.00	\$303,500.00	(\$165,000.00)	-35.22%	0.15%
2300-340	Technical Services	\$150,736.32	\$88,888.38	\$150,000.00	\$150,000.00	\$86,639.00	(\$63,361.00)	-42.24%	0.04%
2300-430	Repairs & Maintenance	\$1,209.85	\$306.17	\$1,250.00	\$500.00	\$500.00	(\$750.00)	-60.00%	0.00%
2300-440	Rentals	\$24,899.00	\$38,253.11	\$24,899.00	\$18,660.98	\$20,193.00	(\$4,706.00)	-18.90%	0.01%
2300-520	Insurance	\$41,514.00	\$88,983.00	\$116,500.00	\$88,405.00	\$92,305.00	(\$24,195.00)	-20.77%	0.05%
2300-530	Communications	\$85,967.73	\$66,367.14	\$72,403.00	\$61,515.14	\$72,403.00	\$0.00	0.00%	0.04%
2300-540	Advertising	\$14,791.48	\$18,006.07	\$17,000.00	\$18,068.96	\$19,000.00	\$2,000.00	11.76%	0.01%
2300-550	Printing Svcs	\$5,057.50	\$880.71	\$13,500.00	\$0.00	\$13,500.00	\$0.00	0.00%	0.01%
2300-580	Travel Expense	\$11,717.23	\$11,688.13	\$17,900.00	\$17,636.92	\$17,900.00	\$0.00	0.00%	0.01%
2300-610	General Supplies	\$70,135.48	\$31,768.44	\$73,894.00	\$50,181.24	\$88,894.00	\$15,000.00	20.30%	0.04%
2300-630	Food	\$0.00	\$282.75	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2300-640	Books & Periodicals	\$3,595.47	\$2,790.81	\$3,900.00	\$0.00	\$3,900.00	\$0.00	0.00%	0.00%
2300-750	Equipment	\$2,561.59	\$13,170.15	\$12,254.00	\$200.00	\$12,254.00	\$0.00	0.00%	0.01%
2300-760	Equipment	\$7,568.05	\$38,206.47	\$7,355.00	\$3,050.00	\$7,355.00	\$0.00	0.00%	0.00%
2300-810	Dues & Fees	\$41,383.37	\$37,800.43	\$44,750.00	\$66,425.00	\$57,869.00	\$13,119.00	29.32%	0.03%
2300-820	Court Fees	\$47,461.50	\$7,009.61	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2300-890	Student Fees for Instruction Related Events	\$12.00	\$1,504.62	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	0.00%
2300	Administrative Services	\$9,737,442.67	\$9,940,812.35	\$9,752,473.00	\$9,800,426.17	\$9,719,155.00	(\$33,318.00)	-0.34%	4.77%
2400-120	Salaries-Prof	\$675,187.38	\$643,189.39	\$735,958.00	\$652,368.00	\$687,469.00	(\$48,489.00)	-6.59%	0.34%
2400-130	Salaries-Other Prof	\$90,693.06	\$126,254.35	\$0.00	\$124,199.60	\$129,653.00	\$129,653.00	#Div/0!	0.06%
2400-180	Salaries-Custodian	\$313,331.64	\$301,561.06	\$343,022.00	\$323,691.49	\$325,676.00	(\$17,346.00)	-5.06%	0.16%
2400-190	Salaries-Tchr Asst	\$11,838.46	\$5,110.29	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.00%	0.00%
2400-210	Group Insurance	\$0.00	\$2,756.11	\$0.00	\$0.00	\$2,757.00	\$2,757.00	#Div/0!	0.00%
2400-220	Social Security	\$83,526.65	\$82,404.31	\$79,573.00	\$84,146.87	\$87,971.00	\$8,398.00	10.55%	0.04%

07-Jun-11

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2400-230	Retirement	\$53,184.08	\$51,658.75	\$85,878.00	\$62,037.69	\$93,424.00	\$7,546.00	8.79%	0.05%
2400-260	Workers Comp	\$8,235.03	\$7,456.09	\$9,061.00	\$7,433.43	\$7,923.00	(\$1,138.00)	-12.56%	0.00%
2400-270	Health Insurance	\$318,098.94	\$369,213.58	\$379,062.00	\$292,730.47	\$315,433.00	(\$63,629.00)	-16.79%	0.15%
2400-290	Other Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2400-330	Professional Services	\$21,708.00	\$19,079.00	\$24,600.00	\$24,600.00	\$24,600.00	\$0.00	0.00%	0.01%
2400-410	Cleaning Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2400-430	Repairs & Maintenance	\$2,436.79	\$1,750.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	0.00%
2400-530	Communications	\$6,743.13	\$2,499.87	\$7,000.00	\$3,763.88	\$7,000.00	\$0.00	0.00%	0.00%
2400-550	Printing Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2400-580	Travel Expense	\$180.91	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00%	0.00%
2400-610	General Supplies	\$16,287.92	\$14,286.26	\$17,850.00	\$28,860.94	\$17,850.00	\$0.00	0.00%	0.01%
2400-630	Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2400-640	Books & Periodicals	\$344.54	\$0.00	\$300.00	\$286.72	\$300.00	\$0.00	0.00%	0.00%
2400-750	Equipment	\$2,921.23	\$3,459.04	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	0.00%
2400-760	Equipment	\$1,595.53	\$2,808.80	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	0.00%
2400	Medical Services	\$1,606,313.29	\$1,633,486.90	\$1,701,504.00	\$1,623,319.09	\$1,719,256.00	\$17,752.00	1.04%	0.84%
2500-110	Salaries-Admin	\$130,222.82	\$228,495.47	\$139,050.00	\$337,237.00	\$218,152.00	\$79,102.00	56.89%	0.11%
2500-130	Salaries-Other Prof	\$297,996.32	\$213,925.39	\$268,357.00	\$205,170.00	\$207,222.00	(\$61,135.00)	-22.78%	0.10%
2500-150	Salaries Clerical	\$419,909.08	\$386,227.34	\$422,343.00	\$372,924.50	\$342,727.00	(\$79,616.00)	-18.85%	0.17%
2500-210	Group Insurance	\$34,085.07	\$35,966.20	\$0.00	\$0.00	\$35,968.00	\$35,968.00	#Div/0!	0.02%
2500-220	Social Security	\$63,526.34	\$63,114.04	\$61,039.00	\$56,433.86	\$58,760.00	(\$2,279.00)	-3.73%	0.03%
2500-230	Retirement	\$41,660.86	\$38,184.40	\$67,832.00	\$41,606.14	\$66,441.00	(\$1,391.00)	-2.05%	0.03%
2500-240	Tuition Reimb	\$618.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2500-260	Workers Comp	\$6,714.79	\$5,750.48	\$7,387.00	\$4,985.30	\$4,665.00	(\$2,722.00)	-36.85%	0.00%
2500-270	Health Insurance	\$202,383.06	\$202,031.77	\$241,167.00	\$214,153.68	\$231,268.00	(\$9,899.00)	-4.10%	0.11%
2500-290	Other Group Insurance	\$0.00	\$16,100.00	\$0.00	\$15,000.00	\$0.00	\$0.00	#Num!	0.00%
2500-330	Professional Services	\$528,816.40	\$320,106.41	\$231,500.00	\$290,409.92	\$319,300.00	\$87,800.00	37.93%	0.16%
2500-340	Technical Services	\$28,320.00	\$20,225.95	\$26,500.00	\$0.00	\$20,226.00	(\$6,274.00)	-23.68%	0.01%
2500-390	Misc Prof Svcs	\$35,496.11	\$14,172.84	\$36,000.00	\$0.00	\$14,173.00	(\$21,827.00)	-60.63%	0.01%
2500-430	Repairs & Maintenance	\$15,019.23	\$23,547.83	\$18,500.00	\$0.00	\$23,550.00	\$5,050.00	27.30%	0.01%
2500-440	Rentals	\$141,800.19	\$134,010.57	\$143,000.00	\$123,536.03	\$162,145.00	\$19,145.00	13.39%	0.08%
2500-490	Misc Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2500-520	Insurance	\$40.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

07-Jun-11

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2500-530	Communications	\$45,908.47	\$45,094.51	\$50,000.00	\$76,534.34	\$50,000.00	\$0.00	0.00%	0.02%
2500-540	Advertising	\$16,046.23	\$10,496.69	\$18,000.00	\$15,898.96	\$17,000.00	(\$1,000.00)	-5.56%	0.01%
2500-550	Printing Svcs	\$27,758.38	\$2,186.41	\$28,000.00	\$35,871.96	\$28,000.00	\$0.00	0.00%	0.01%
2500-580	Travel Expense	\$476.55	\$675.01	\$0.00	\$581.20	\$1,000.00	\$1,000.00	#Div/0!	0.00%
2500-610	General Supplies	\$46,351.67	\$44,587.37	\$48,000.00	\$45,095.18	\$48,000.00	\$0.00	0.00%	0.02%
2500-640	Books & Periodicals	\$43.96	\$108.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	0.00%
2500-750	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2500-760	Equipment	\$0.00	\$2,731.43	\$4,500.00	\$0.00	\$4,500.00	\$0.00	0.00%	0.00%
2500-810	Dues & Fees	\$437.25	\$22,683.08	\$0.00	\$0.00	\$750.00	\$750.00	#Div/0!	0.00%
2500-820	Court Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2500-830	Debt Interest	\$58,212.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2500-890	Student Fees for Instruction Related Events	(\$4,974.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2500	Fiscal Services	\$2,136,869.28	\$1,833,421.19	\$1,811,675.00	\$1,835,438.06	\$1,854,347.00	\$42,672.00	2.36%	0.91%
2600-100	Total Salaries	\$0.00	\$288.39	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-110	Salaries-Admin	\$110,694.00	\$112,694.00	\$112,694.00	\$225,388.00	\$226,515.00	\$113,821.00	101.00%	0.11%
2600-120	Salaries Prof	\$10,877.58	\$31,687.56	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-130	Salaries-Other Prof	\$264,326.76	\$299,224.80	\$291,765.00	\$303,434.00	\$194,094.00	(\$97,671.00)	-33.48%	0.10%
2600-140	Salaries-Maintenance	\$1,410,275.93	\$1,430,017.60	\$1,449,901.00	\$1,557,348.70	\$1,568,488.00	\$118,587.00	8.18%	0.77%
2600-150	Salaries Clerical	\$103,037.39	\$132,604.87	\$135,931.00	\$141,224.50	\$113,905.00	(\$22,026.00)	-16.20%	0.06%
2600-180	Salaries-Custodian	\$4,318,210.41	\$4,453,190.16	\$4,870,596.00	\$4,768,094.46	\$4,616,023.00	(\$254,573.00)	-5.23%	2.26%
2600-210	Group Insurance	\$0.00	\$15,421.62	\$0.00	\$0.00	\$15,423.00	\$15,423.00	#Div/0!	0.01%
2600-220	Social Security	\$479,398.10	\$490,483.68	\$459,809.00	\$506,983.24	\$503,278.00	\$43,469.00	9.45%	0.25%
2600-230	Retirement	\$301,302.76	\$313,643.85	\$495,066.00	\$382,333.88	\$537,560.00	\$42,494.00	8.58%	0.26%
2600-260	Workers Comp	\$48,409.22	\$43,114.51	\$53,251.00	\$44,786.27	\$41,455.00	(\$11,796.00)	-22.15%	0.02%
2600-270	Health Insurance	\$1,804,846.46	\$2,089,089.14	\$2,162,882.00	\$1,763,695.32	\$1,694,020.00	(\$468,862.00)	-21.68%	0.83%
2600-290	Other Group Insurance	\$19,535.21	\$4,801.28	\$0.00	\$11,894.52	\$13,000.00	\$13,000.00	#Div/0!	0.01%
2600-320	Employee Training Fees	\$189.00	\$11,298.25	\$3,000.00	\$3,290.63	\$0.00	(\$3,000.00)	-100.00%	0.00%
2600-330	Professional Services	\$49,567.77	\$53,528.61	\$50,000.00	\$50,000.00	\$40,000.00	(\$10,000.00)	-20.00%	0.02%
2600-340	Technical Services	\$0.00	\$1,019.39	\$0.00	\$144,374.50	\$0.00	\$0.00	#Num!	0.00%
2600-350	Security Services	\$218,624.41	\$305,953.11	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00	0.00%	0.09%
2600-390	Misc Prof Svcs	\$95,337.61	\$138,152.50	\$176,195.00	\$176,195.00	\$176,195.00	\$0.00	0.00%	0.09%
2600-410	Cleaning Services	\$195,325.26	\$212,526.28	\$285,000.00	\$222,502.72	\$282,500.00	(\$2,500.00)	-0.88%	0.14%
2600-420	Utilities	\$2,340,164.11	\$2,272,670.66	\$3,292,620.00	\$2,851,610.07	\$3,282,620.00	(\$10,000.00)	-0.30%	1.61%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2600-430	Repairs & Maintenance	\$525,198.12	\$500,172.04	\$543,375.00	\$543,375.00	\$558,375.00	\$15,000.00	2.76%	0.27%
2600-440	Rentals	\$19,402.10	\$444,400.70	\$20,392.00	\$148,108.77	\$170,168.00	\$149,776.00	734.48%	0.08%
2600-450	Construction Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$385,000.00	\$385,000.00	#Div/0!	0.19%
2600-460	Extermination Svcs	\$13,232.00	\$12,380.00	\$17,500.00	\$17,500.00	\$17,500.00	\$0.00	0.00%	0.01%
2600-490	Misc Purchased Services	\$0.00	\$3,300.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-520	Insurance	\$287,941.93	\$392,608.00	\$283,000.00	\$378,103.33	\$405,091.00	\$122,091.00	43.14%	0.20%
2600-530	Communications	\$12,722.28	\$1,587.13	\$250.00	\$1,896.92	\$250.00	\$0.00	0.00%	0.00%
2600-540	Advertising	\$0.00	\$1,061.69	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-580	Travel Expense	\$2,200.50	\$4,056.49	\$4,220.00	\$3,139.32	\$7,220.00	\$3,000.00	71.09%	0.00%
2600-590	Other Purch Svcs	\$550.00	\$8.01	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-610	General Supplies	\$460,168.53	\$104,654.91	\$531,218.00	\$601,328.12	\$556,218.00	\$25,000.00	4.71%	0.27%
2600-620	Energy/Fuel	\$1,331,118.99	\$1,119,664.37	\$1,530,404.00	\$1,530,404.00	\$1,555,404.00	\$25,000.00	1.63%	0.76%
2600-640	Books & Periodicals	\$202.00	\$577.95	\$0.00	\$178.08	\$0.00	\$0.00	#Num!	0.00%
2600-750	Equipment	\$26,652.00	\$43,566.22	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	0.00%
2600-760	Equipment	\$41,031.51	\$204,503.48	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	0.01%
2600-810	Dues & Fees	\$1,018.00	\$1,074.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0.00%	0.00%
2600	Operation & Maintenance Svcs	\$14,491,559.94	\$15,245,025.25	\$16,970,669.00	\$16,578,789.34	\$17,161,902.00	\$191,233.00	1.13%	8.42%
2700-110	Salaries-Admin	\$248,391.00	\$233,522.12	\$254,457.00	\$231,095.29	\$197,294.00	(\$57,163.00)	-22.46%	0.10%
2700-140	Salaries Maintenance	\$345,517.68	\$328,926.80	\$358,573.00	\$360,771.82	\$366,460.00	\$7,887.00	2.20%	0.18%
2700-150	Salaries Clerical	\$61,711.05	\$73,657.98	\$75,560.00	\$75,270.00	\$75,270.00	(\$290.00)	-0.38%	0.04%
2700-160		\$23,619.67	\$25,940.34	\$24,600.00	\$2,000.00	\$6,000.00	(\$18,600.00)	-75.61%	0.00%
2700-170	Salaries-Bus Drivers	\$2,244,184.37	\$2,103,287.74	\$2,226,643.00	\$2,162,558.88	\$2,143,324.00	(\$83,319.00)	-3.74%	1.05%
2700-210	Group Insurance	\$0.00	\$6,986.73	\$0.00	\$0.00	\$6,989.00	\$6,989.00	#Div/0!	0.00%
2700-220	Social Security	\$224,578.60	\$211,702.21	\$218,319.00	\$211,373.99	\$225,181.00	\$6,862.00	3.14%	0.11%
2700-230	Retirement	\$144,857.87	\$132,045.37	\$237,633.00	\$221,039.00	\$217,334.00	(\$20,299.00)	-8.54%	0.11%
2700-260	Workers Comp	\$23,406.56	\$18,738.24	\$25,748.00	\$4,508.46	\$4,321.00	(\$21,427.00)	-83.22%	0.00%
2700-270	Health Insurance	\$626,326.06	\$699,103.01	\$746,353.00	\$770,079.26	\$757,854.00	\$11,501.00	1.54%	0.37%
2700-290	Other Group Insurance	\$0.00	\$11,217.16	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2700-320	Employee Training Fees	\$0.00	\$0.00	\$0.00	\$83.25	\$92.00	\$92.00	#Div/0!	0.00%
2700-330	Professional Services	\$15,996.30	\$14,524.50	\$18,300.00	\$18,300.00	\$18,300.00	\$0.00	0.00%	0.01%
2700-410	Cleaning Services	\$1,616.25	\$2,962.50	\$2,000.00	\$2,254.97	\$3,700.00	\$1,700.00	85.00%	0.00%
2700-420	Utilities	\$0.00	\$0.00	\$0.00	\$177.27	\$0.00	\$0.00	#Num!	0.00%
2700-430	Repairs & Maintenance	\$82,941.26	\$67,545.12	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	0.00%	0.03%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2700-440	Rentals	\$2,292.00	\$2,292.00	\$2,292.00	\$1,833.60	\$2,292.00	\$0.00	0.00%	0.00%
2700-510	Contracted Transportation & Academic Trips	\$626,488.42	\$573,163.65	\$660,000.00	\$660,000.00	\$853,404.00	\$193,404.00	29.30%	0.42%
2700-520	Insurance	\$136,003.00	\$118,897.00	\$150,000.00	\$96,398.67	\$125,560.00	(\$24,440.00)	-16.29%	0.06%
2700-530	Communications	\$4,394.16	\$4,213.56	\$5,000.00	\$1,095.66	\$5,000.00	\$0.00	0.00%	0.00%
2700-580	Travel Expense	\$16.30	\$48,763.90	\$0.00	\$38,836.56	\$0.00	\$0.00	#Num!	0.00%
2700-590	Other Purch Svcs	\$155,446.18	\$93,924.27	\$210,800.00	\$122,339.66	\$210,800.00	\$0.00	0.00%	0.10%
2700-610	General Supplies	\$260,904.75	\$262,986.06	\$303,110.00	\$180,566.46	\$303,110.00	\$0.00	0.00%	0.15%
2700-620	Energy/Fuel	\$450,916.21	\$473,562.09	\$525,000.00	\$525,000.00	\$621,335.00	\$96,335.00	18.35%	0.30%
2700-640	Books & Periodicals	\$226.95	\$197.00	\$750.00	\$0.00	\$750.00	\$0.00	0.00%	0.00%
2700-750	Equipment	\$0.00	\$0.00	\$2,000.00	\$54,000.00	\$2,000.00	\$0.00	0.00%	0.00%
2700-760	Equipment	\$6,980.68	\$0.00	\$800,000.00	\$1,031,000.00	\$0.00	(\$800,000.00)	-100.00%	0.00%
2700-810	Dues & Fees	\$1,090.00	\$1,238.00	\$1,200.00	\$1,200.00	\$50.00	(\$1,150.00)	-95.83%	0.00%
2700	Pupil Transportation	\$5,687,905.32	\$5,509,397.35	\$6,918,338.00	\$6,841,782.79	\$6,216,420.00	(\$701,918.00)	-10.15%	3.05%
2800-110	Salaries-Admin	\$444,209.80	\$293,826.88	\$215,743.00	\$519,049.82	\$411,885.00	\$196,142.00	90.91%	0.20%
2800-120	Salaries Prof	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	(\$500.00)	-100.00%	0.00%
2800-130	Salaries-Other Prof	\$93,686.90	\$97,414.88	\$95,771.00	\$81,586.10	\$84,048.00	(\$11,723.00)	-12.24%	0.04%
2800-140	Salaries-Maintenance	\$206,561.00	\$254,172.00	\$375,797.00	\$350,011.55	\$353,514.00	(\$22,283.00)	-5.93%	0.17%
2800-150	Salaries Clerical	\$334,081.33	\$322,323.31	\$273,404.00	\$371,157.33	\$276,713.00	\$3,309.00	1.21%	0.14%
2800-160	Salaries Technical	\$0.00	\$0.00	\$0.00	\$61,217.52	\$61,809.00	\$61,809.00	#Div/0!	0.03%
2800-210	Group Insurance	\$8,000.00	\$16,031.44	\$14,000.00	\$0.00	\$1,612.00	(\$12,388.00)	-88.49%	0.00%
2800-220	Social Security	\$78,660.73	\$73,264.20	\$89,679.00	\$91,769.31	\$78,570.00	(\$11,109.00)	-12.39%	0.04%
2800-230	Retirement	\$49,900.72	\$45,807.42	\$92,549.00	\$80,274.89	\$83,134.00	(\$9,415.00)	-10.17%	0.04%
2800-240	Tuition Reimb	\$0.00	\$3,850.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2800-260	Workers Comp	\$6,611.77	\$5,466.22	\$7,275.00	\$8,106.79	\$8,008.00	\$733.00	10.08%	0.00%
2800-270	Health Insurance	\$197,804.45	\$226,417.18	\$276,413.00	\$218,229.98	\$319,058.00	\$42,645.00	15.43%	0.16%
2800-290	Other Group Insurance	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	#Div/0!	0.01%
2800-320	Employee Training Fees	\$3,115.00	\$22,405.38	\$500.00	\$31,168.53	\$47,431.00	\$46,931.00	9386.20%	0.02%
2800-330	Professional Services	\$38,141.10	\$14,091.48	\$35,786.00	\$35,786.00	\$35,786.00	\$0.00	0.00%	0.02%
2800-340	Technical Services	\$11,011.00	\$135,479.08	\$133,443.00	\$133,443.00	\$125,444.00	(\$7,999.00)	-5.99%	0.06%
2800-430	Repairs & Maintenance	\$314,863.16	\$234,347.01	\$270,541.00	\$270,541.00	\$290,666.00	\$20,125.00	7.44%	0.14%
2800-440	Rentals	\$50,325.64	\$35,007.25	\$41,448.00	\$33,897.00	\$41,448.00	\$0.00	0.00%	0.02%
2800-530	Communications	\$511,295.49	\$547,090.38	\$570,000.00	\$552,723.83	\$593,472.00	\$23,472.00	4.12%	0.29%
2800-540	Advertising	\$2,324.77	\$1,125.62	\$16,000.00	\$7,601.12	\$11,000.00	(\$5,000.00)	-31.25%	0.01%

07-Jun-11

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2800-550	Printing Svcs	\$3,701.50	\$9,352.95	\$9,500.00	\$16,842.88	\$9,500.00	\$0.00	0.00%	0.00%
2800-580	Travel Expense	\$31,038.75	\$10,202.17	\$17,250.00	\$18,520.60	\$18,550.00	\$1,300.00	7.54%	0.01%
2800-610	General Supplies	\$101,643.80	\$21,159.43	\$41,433.00	\$317,061.32	\$27,333.00	(\$14,100.00)	-34.03%	0.01%
2800-630	Food	\$406.30	\$190.00	\$3,120.00	\$3,120.00	\$3,120.00	\$0.00	0.00%	0.00%
2800-640	Books & Periodicals	\$990.31	\$0.00	\$900.00	\$0.00	\$900.00	\$0.00	0.00%	0.00%
2800-750	Equipment	\$1,149.00	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2800-760	Equipment	\$0.00	\$1,546.55	\$119,944.00	\$119,944.00	\$122,944.00	\$3,000.00	2.50%	0.06%
2800-780	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2800-810	Dues & Fees	\$215.00	\$300.00	\$0.00	\$0.00	\$150.00	\$150.00	#Div/0!	0.00%
2800-890	Student Fees for Instruction Related Events	\$40.88	\$1,058.08	\$200.00	\$200.00	\$200.00	\$0.00	0.00%	0.00%
2800	Support Services Central	\$2,489,778.40	\$2,373,918.91	\$2,701,196.00	\$3,337,252.56	\$3,021,295.00	\$320,099.00	11.85%	1.48%
2900-590	Other Purch Svcs	\$98,393.33	\$104,476.11	\$103,100.00	\$102,448.87	\$102,449.00	(\$651.00)	-0.63%	0.05%
2900-890	Student Fees for Instruction Related Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2900	IU Services	\$98,393.33	\$104,476.11	\$103,100.00	\$102,448.87	\$102,449.00	(\$651.00)	-0.63%	0.05%
Total 2000's Support Services		\$52,482,984.15	\$50,747,535.54	\$54,290,527.00	\$54,050,014.60	\$53,261,772.00	(\$1,028,755.00)	-1.89%	26.13%
3100-760	Equipment	\$1,377.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3100	Cafeteria Services	\$1,377.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-110	Salaries Admin	\$29,244.00	\$21,468.00	\$56,495.00	\$0.00	\$125,024.00	\$68,529.00	121.30%	0.06%
3200-120	Salaries Prof	\$55,509.21	\$32,254.88	\$29,290.00	\$1,801.73	\$31,092.00	\$1,802.00	6.15%	0.02%
3200-130	Salaries-Other Prof	\$919,878.33	\$910,220.41	\$892,194.00	\$124,630.00	\$844,588.00	(\$47,606.00)	-5.34%	0.41%
3200-150	Salaries Clerical	\$59,363.00	\$64,018.00	\$64,192.00		\$75,270.00	\$11,078.00	17.26%	0.04%
3200-170	Salaries-Bus Drivers	\$106,442.20	\$105,965.97	\$97,518.00	\$30,222.32	\$91,000.00	(\$6,518.00)	-6.68%	0.04%
3200-220	Social Security	\$89,431.75	\$86,745.47	\$97,126.00	\$15,817.00	\$89,275.00	(\$7,851.00)	-8.08%	0.04%
3200-230	Retirement	\$42,151.35	\$38,827.16	\$98,993.00	\$98,993.00	\$100,944.00	\$1,951.00	1.97%	0.05%
3200-260	Workers Comp	\$1,788.46	\$1,127.31	\$1,968.00	\$0.00	\$0.00	(\$1,968.00)	-100.00%	0.00%
3200-270	Health Insurance	\$29,802.63	\$31,527.44	\$15,000.00	\$0.00	\$54,416.00	\$39,416.00	262.77%	0.03%
3200-320	Employee Training Fees	\$0.00	\$0.00	\$0.00	\$148.00	\$163.00	\$163.00	#Div/0!	0.00%
3200-330	Professional Services	\$219,038.00	\$186,957.00	\$281,264.00	\$0.00	\$137,660.00	(\$143,604.00)	-51.06%	0.07%

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	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
3200-340	Technical Services	\$0.00	\$675.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-350	Security Services	\$19,419.00	\$21,763.00	\$0.00		\$18,000.00	\$18,000.00	#Div/0!	0.01%
3200-390	Other Prof Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-410	Cleaning Services	\$0.00	\$52.00	\$600.00		\$0.00	(\$600.00)	-100.00%	0.00%
3200-430	Repairs & Maintenance	\$32,562.00	\$19,675.00	\$2,000.00	\$0.00	\$18,000.00	\$16,000.00	800.00%	0.01%
3200-440	Rentals	\$9,161.10	\$4,422.75	\$3,616.00	\$4,719.12	\$3,716.00	\$100.00	2.77%	0.00%
3200-520	Insurance	\$65,776.00	\$67,200.00	\$27,000.00		\$59,700.00	\$32,700.00	121.11%	0.03%
3200-530	Communications	\$3,637.00	\$2,705.22	\$1,800.00	\$0.00	\$2,000.00	\$200.00	11.11%	0.00%
3200-540	Advertising	\$0.00	\$0.00	\$0.00	\$1,400.80	\$0.00	\$0.00	#Num!	0.00%
3200-550	Printing Svcs	\$2,847.00	\$2,627.00	\$4,500.00	\$0.00	\$5,000.00	\$500.00	11.11%	0.00%
3200-580	Travel Expense	\$25,900.20	\$8,075.21	\$15,000.00	\$300.68	\$10,000.00	(\$5,000.00)	-33.33%	0.00%
3200-590	Other Purch Svcs	\$11,283.00	\$10,308.60	\$10,000.00	\$10,925.00	\$14,700.00	\$4,700.00	47.00%	0.01%
3200-610	General Supplies	\$255,202.24	\$101,612.31	\$120,168.00	\$7,359.42	\$85,199.00	(\$34,969.00)	-29.10%	0.04%
3200-640	Books & Periodicals	\$35.99	\$0.00	\$0.00	\$67.42	\$0.00	\$0.00	#Num!	0.00%
3200-710	Land Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-750	Equipment	\$0.00	\$2,609.34	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-760	Equipment	\$1,739.15	\$1,050.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00%	0.00%
3200-810	Dues & Fees	\$13,641.20	\$11,273.90	\$11,800.00	\$499.00	\$9,846.00	(\$1,954.00)	-16.56%	0.00%
3200-890	Student Fees for Instruction Related Events	\$1,692.00	\$4,387.00	\$250.00	\$0.00	\$250.00	\$0.00	0.00%	0.00%
3200	Student Activities	\$1,995,544.81	\$1,737,547.97	\$1,830,974.00	\$296,883.49	\$1,776,043.00	(\$54,931.00)	-3.00%	0.87%
3300-120	Salaries-Prof	\$2,633.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-130	Salaries-Other Prof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-180	Salaries-Custodian	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-220	Social Security	\$201.44	\$0.00	\$193.00	\$0.00	\$0.00	(\$193.00)	-100.00%	0.00%
3300-230	Retirement	\$125.33	\$0.00	\$203.00	\$203.00	\$0.00	(\$203.00)	-100.00%	0.00%
3300-320	Employee Training Fees	\$800.00	\$7,550.59	\$15,000.00	\$0.00	\$17,480.00	\$2,480.00	16.53%	0.01%
3300-330	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-440	Rentals	\$0.00	\$0.00	\$0.00	\$1,683.17	\$0.00	\$0.00	#Num!	0.00%
3300-550	Printing Svcs	\$120.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-580	Travel Expense	\$6,161.57	\$32.64	\$10,830.00	\$10,000.00	\$10,830.00	\$0.00	0.00%	0.01%
3300-610	General Supplies	\$3,273.09	\$2,958.10	\$5,000.00	\$10,667.10	\$5,000.00	\$0.00	0.00%	0.00%
3300-630	Food	\$2,236.37	\$1,262.50	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-640	Books & Periodicals	\$1,119.70	\$138.00	\$0.00	\$1,475.54	\$0.00	\$0.00	#Num!	0.00%

07-Jun-11

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
3300-750	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-890	Student Fees for Instruction Related Events	\$0.00	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300	Community Services	\$16,670.97	\$12,061.83	\$31,226.00	\$24,028.81	\$33,310.00	\$2,084.00	6.67%	0.02%
3400-610	General Supplies	\$3,187.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3400-640	Books & Periodicals	\$0.00	\$0.00	\$0.00	\$168.00	\$0.00	\$0.00	#Num!	0.00%
3400-890		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3400	SCHOLARSHIPS & AWARDS	\$3,187.80	\$0.00	\$0.00	\$168.00	\$0.00	\$0.00	#Num!	0.00%
Total 3000's Non Instructional		\$2,016,780.64	\$1,749,609.80	\$1,862,200.00	\$321,080.30	\$1,809,353.00	(\$52,847.00)	-2.84%	0.89%
4400-330	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
4400	Arch & Eng-Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
Facilities Construction & Improvement		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num	0.00%
5100-830	Debt Interest	\$13,570,257.68	\$11,914,343.66	\$13,797,417.00	\$13,797,417.00	\$14,159,422.00	\$362,005.00	2.62%	6.95%
5100-880	Refund Prior Yr Exp	\$292,773.81	\$173,668.63	\$50,000.00	\$71,785.45	\$70,000.00	\$20,000.00	40.00%	0.03%
5100-910	Debt Principal	\$6,965,000.00	\$8,209,999.42	\$8,974,209.00	\$8,974,209.00	\$9,624,667.00	\$650,458.00	7.25%	4.72%
5100-920	Authority Payments	\$0.00	\$0.00	\$100,300.00	\$100,300.00	\$100,300.00	\$0.00	0.00%	0.05%
5100	Debt Service	\$20,828,031.49	\$20,298,011.71	\$22,921,926.00	\$22,943,711.45	\$23,954,389.00	\$1,032,463.00	4.50%	11.75%
5200-930	Transfer to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5200	Fund Transfers-Athletic & Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5400-930		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5400	GENERAL FUND INTRAFUND TR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5800-220	Social Security	\$0.00	\$0.00	(\$35,351.00)	\$0.00	\$0.00	\$35,351.00	-100.00%	0.00%
5800-230	Retirement	\$0.00	\$0.00	(\$37,985.00)	\$0.00	\$0.00	\$37,985.00	-100.00%	0.00%
5800-250	Unemployment	(\$0.03)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

07-Jun-11

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 BUDGET</u>	<u>10-11 EST</u>	<u>11-12 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5800-260	Workers Comp	\$0.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5800-270	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5800	Temporary Reserves	\$0.00	\$0.00	(\$73,336.00)	\$0.00	\$0.00	\$73,336.00	-100.00%	0.00%
5900-840	Contingency	\$0.00	\$0.00	\$2,588,000.00	\$588,000.00	\$1,600,000.00	(\$988,000.00)	-38.18%	0.79%
5900	Budgetary Reserve	\$0.00	\$0.00	\$2,588,000.00	\$588,000.00	\$1,600,000.00	(\$988,000.00)	-38.18%	0.79%
Total 5000's Debt & Transfers		\$20,828,031.49	\$20,298,011.71	\$25,436,590.00	\$23,531,711.45	\$25,554,389.00	\$117,799.00	0.46%	12.54%
<u>Grand Total:</u>		\$185,799,446.64	\$187,646,669.20	\$207,443,511.00	\$197,397,387.07	\$203,809,264.00	(\$3,634,247.00)	-1.75%	

Bethlehem Area School District 2011-12 Budget Calendar

November 2010	Budget documents distributed to administrators.
November 30, 2010	Preliminary Personnel Requirements (+/-) due to Superintendent (Submit on the new hire justification form – include replacement of any known retirees)
December 10, 2010	All budget requisitions and data due in Business Office.
December 10, 2010	Final Personnel Requirements (+/-) due to Superintendent
December 2010 December/January	Business Office & Superintendent review of requisition data Administration review draft budget proposal
January 2011	School Board & Administration review draft budget proposal

January 10, 2011	Budget Workshop
January 18, 2011	Printing and public inspection of proposed preliminary budget (20 days prior to adoption)
January 21, 2011	Public notice proposed preliminary budget (10 days prior to adoption)
February 7, 2011	Preliminary budget adoption (<i>SPECIAL BOARD MTG</i>) (90 days prior to primary election)
February 21, 2011	Deadline to submit tax rate increase for preliminary budget on uniform form to PDE (85 days prior to primary election)
March 3, 2011	Deadline to submit exceptions to PDE or Court of Common Pleas (75 days prior to primary election)
March 3, 2011	Deadline for PDE to notify school district tax increase is within the index (10 days of receipt and no later than 75 days prior to primary election)
March 23, 2011	Deadline for PDE or Court of Common Pleas to rule on request for exception (55 days prior to primary election)
March 28, 2011	Deadline to submit referendum to County Board of Election; unless requesting exception from Court of Common Pleas or PDE (50 days prior to primary election)
April 4, 2011	Budget Workshop
May 9, 2011	Proposed Final Budget Adoption by Board (30 days prior to adoption)
May 9, 2011	Budget Hearing
May 17, 2011	Primary Election
May 13, 2011	Printing and public inspection of proposed final budget (20 days prior to adoption)
May 28, 2011	Public notice proposed final budget (10 days prior to adoption)
June 13, 2011	Final Adoption of Budget (<i>SPECIAL BOARD MTG</i>)