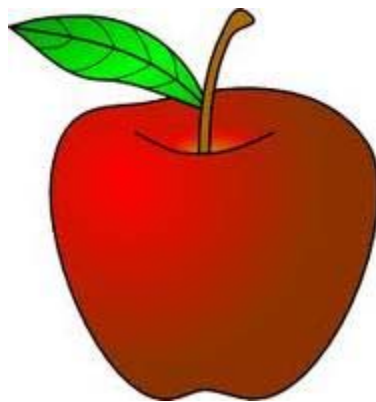


**BASD  
PROPOSED  
FINAL  
2011-2012  
BUDGET**

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May 9, 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

### **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 a 2.3% overall reduction from \$207.2 million in 2010-2011 to \$202.5 million in 2011-2012. 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 ultimate impact of this 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 70% in 2010-2011 to 74% in 2011-2012. At the same time the state share of BASD revenue decreases from 25% to 23%.

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.

This proposed final budget contains expenditure reductions in three major expenditure functions that comprise the budget: Instruction (-2.91%); Support Services (-2.18%); and Debt Service/Transfers (-0.36%).

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 Proposed Final Budget  
At A Glance**

**May 9, 2011**

	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2011-12 Budget</b>	<b>Dollar Change</b>	<b>Percentage Change</b>
<b>Total Revenue</b>	\$197,582,538	\$207,246,829	<b>\$200,339,092</b>	<b>(\$6,907,737)</b>	-3.33%
<b>Total Expenditures</b>	\$187,550,583	\$207,246,829	<b>\$202,457,943</b>	<b>(\$4,788,886)</b>	-2.31%
<b>Revenue/Expenditure GAP (R/E-GAP)</b>			<b>\$2,118,851</b>		

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

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

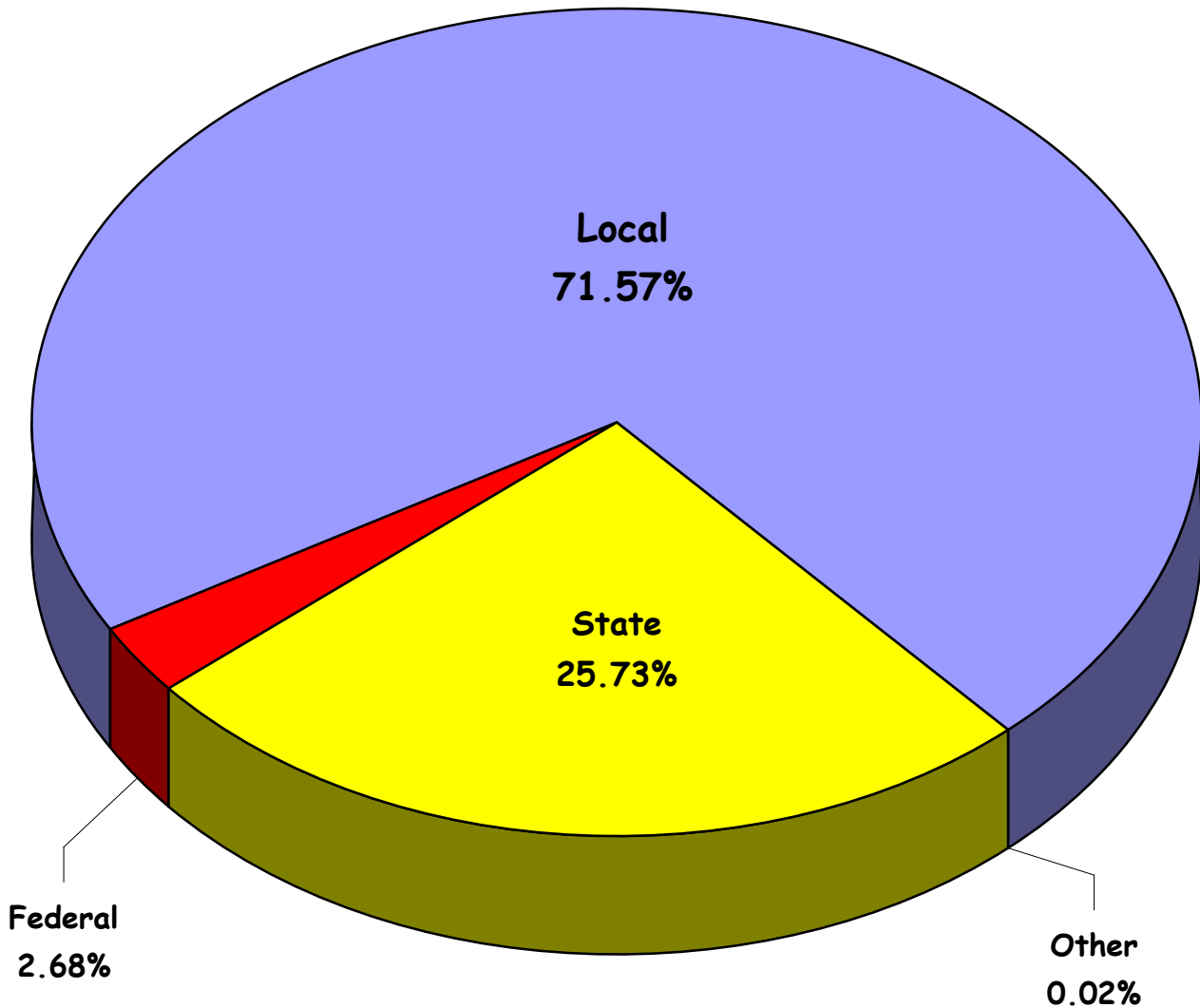
|                                  | <u><b>0.7508 mills</b></u> |
|----------------------------------|----------------------------|
| 2011 Average Assessment          | \$ 75,032.00               |
| 2010-11 Millage                  | 44.1700                    |
| Tax Bill                         | \$ 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

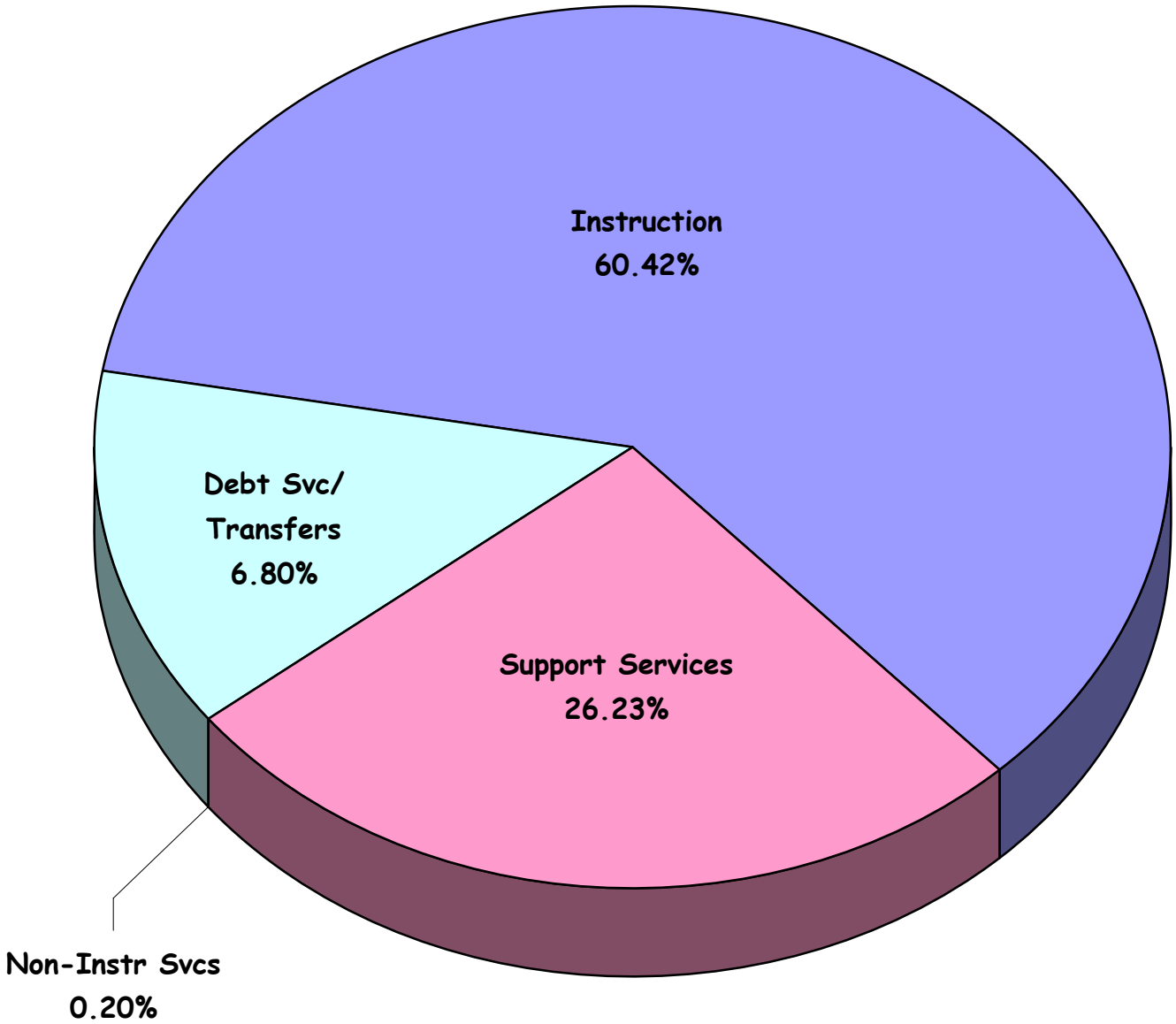
<b>MILESTONES &amp; WORKSHOPS/HEARINGS</b>	<b>DATES</b>	<b>R/E-GAP (\$) &amp; Mill Increase (%)</b>
<b>Proposed Preliminary Budget</b>	<b>Jan. 10, 2011</b>	\$17,194,557 13.79%
Budget Workshop	Jan. 27, 2011	\$11,550,858 9.27%
<b>PRELIMINARY BUDGET</b>	<b>Feb. 7, 2011 Sp. Bd. Mtg</b>	\$7,677,491 6.16%
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%
<b>PROPOSED FINAL BUDGET</b>	<b>May 9, 2011 Sp. Bd. Mtg</b>	\$2,118,851 1.7%
Budget Hearing #2	May 25, 2011	
Budget Workshop	Early June	
<b>FINAL BUDGET</b>	<b>June 13, 2011 Sp. Bd. Mtg</b>	

**2011-12 Proposed Final  
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>
<b><u>Revenues:</u></b>				
Local	\$135,382,216	\$140,661,240	\$143,389,010	\$2,727,770
Other	\$208,780	\$117,000	\$40,000	(\$77,000)
State	\$50,929,924	\$57,204,894	\$51,544,252	(\$5,660,642)
Federal	\$11,061,619	\$9,263,695	\$5,365,830	(\$3,897,865)
<b>Total Revenue</b>	<b>\$197,582,538</b>	<b>\$207,246,829</b>	<b>\$200,339,092</b>	<b>(\$6,907,737)</b>

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



	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2011-12 Budget</u>	<u>Dollar Change</u>
<b><u>Expenditures:</u></b>				
Instruction	\$114,851,512	\$125,854,194	\$122,196,097	(\$3,658,097)
Support Services	\$50,747,536	\$54,290,527	\$53,105,453	(\$1,185,074)
Non-Instr Svcs	\$277,236	\$254,989	\$404,675	\$149,686
Debt Svc/Transfers	\$21,674,300	\$26,847,119	\$26,751,718	(\$95,401)
<b>Total Expenditures</b>	<b>\$187,550,583</b>	<b>\$207,246,829</b>	<b>\$202,457,943</b>	<b>(\$4,788,886)</b>



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

Dept./Bud. Mtg	Suggested Reductions	Cost
<b>After School</b>		
Feb. 23 Wkshp	Eliminate 5 Cohort IV Positions - Site Coordinators	\$150,904.00
<b>Family Centers</b>		
April 7 Wkshp	Reduction of 16.0 Family Dev. Specialist	\$705,000.00
<b>SPARK</b>		
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	Reduct 1.5 custodian	included above
<b>Athletics</b>		
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 \$7 (+\$2) & Family \$45 (+\$10)	\$20,000.00
April 7 Wkshp	Elim. 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
<b>Business</b>		
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



<b>Dept./Bud. Mtg</b>	<b>Suggested Reductions</b>	<b>Cost</b>
May 9 Wkshp	BAVTS Budget Revision	+\$456,000.00
<b>ESOL</b>		
March 24 Wkshp	Reduce 3 FTEs	\$187,200.00
<b>Facilities</b>		
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
<b>Reg. Ed. K-12</b>		
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
<b>Special Ed.</b>		
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 Easts 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

<b>Dept./Bud. Mtg</b>	<b>Suggested Reductions</b>	<b>Cost</b>
<b>Technology</b>		
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
<b>Transportation</b>		
March 24 Wkshp	Reduce new bus purchases	\$400,000.00
March 24 Wkshp	Eliminate mid-day kindergarten bus runs	\$114,500.00
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
<b>Other Adjustments</b>		
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

# 2011-12 PROPOSED FINAL GENERAL FUND BUDGET

## Expenditure Summary by Functional Area

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.

05-May-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>
<b>1100</b>	Regular Instruction	\$80,593,946.19	\$88,526,789.00	\$86,929,770.00	(\$1,597,019.00)	-1.80%	42.94%
<b>1200</b>	Special Education	\$20,362,166.09	\$21,451,424.00	\$22,021,307.00	\$569,883.00	2.66%	10.88%
<b>1300</b>	Vocational Education	\$7,788,943.88	\$8,153,901.00	\$7,925,265.00	(\$228,636.00)	-2.80%	3.91%
<b>1400</b>	Other Instructional Programs	\$2,220,027.15	\$3,427,113.00	\$2,438,912.00	(\$988,201.00)	-28.83%	1.20%
<b>1500</b>	Non Public Programs	\$16,704.00	\$0.00	\$17,500.00	\$17,500.00		0.01%
<b>1600</b>	Adult Education	\$27,798.38	\$32,992.00	\$7,241.00	(\$25,751.00)	-78.05%	0.00%
<b>1700</b>	Community College	\$2,087,957.46	\$2,124,735.00	\$2,130,820.00	\$6,085.00	0.29%	1.05%
<b>1800</b>	Pre-Kindergarten Programs	\$1,753,969.00	\$2,137,240.00	\$725,282.00	(\$1,411,958.00)	-66.06%	0.36%
	<b>Total Instruction</b>	<b>\$114,851,512.15</b>	<b>\$125,854,194.00</b>	<b>\$122,196,097.00</b>	<b>(\$3,658,097.00)</b>	<b>-2.91%</b>	<b>0.00%</b>
<b>2100</b>	Student Services	\$7,775,701.77	\$8,420,626.00	\$7,314,754.00	(\$1,105,872.00)	-13.13%	3.61%
<b>2200</b>	Support Services	\$6,331,295.71	\$5,910,946.00	\$6,159,071.00	\$248,125.00	4.20%*	3.04%
<b>2300</b>	Administrative Services	\$9,987,536.75	\$9,798,550.00	\$9,772,119.00	(\$26,431.00)	-0.27%	4.83%
<b>2400</b>	Medical Services	\$1,633,486.90	\$1,701,504.00	\$1,719,562.00	\$18,058.00	1.06%	0.85%
<b>2500</b>	Fiscal Services	\$1,880,285.19	\$1,863,675.00	\$1,901,391.00	\$37,716.00	2.02%*	0.94%
<b>2600</b>	Operation & Maintenance	\$15,198,161.25	\$16,918,669.00	\$16,924,739.00	\$6,070.00	0.04%	8.36%
<b>2700</b>	Pupil Transportation	\$5,509,397.35	\$6,918,338.00	\$6,215,003.00	(\$703,335.00)	-10.17%	3.07%
<b>2800</b>	Data Processing & HR	\$2,327,194.51	\$2,655,119.00	\$2,996,365.00	\$341,246.00	12.85%*	1.48%
<b>2900</b>	IU Services	\$104,476.11	\$103,100.00	\$102,449.00	(\$651.00)	-0.63%	0.05%
	<b>Total Support Services</b>	<b>\$50,747,535.54</b>	<b>\$54,290,527.00</b>	<b>\$53,105,453.00</b>	<b>(\$1,185,074.00)</b>	<b>-2.18%</b>	<b>0.00%</b>
	* Reclassifies Salary & Benefits costs and aligns to 2009-10 actual expenditure account coding.						
<b>3200</b>	Student Activities	\$265,173.97	\$223,763.00	\$371,365.00	\$147,602.00	65.96%*	0.18%
<b>3300</b>	Community Services	\$12,061.83	\$31,226.00	\$33,310.00	\$2,084.00	6.67%	0.02%
	<b>Total Non Instructional</b>	<b>\$277,235.80</b>	<b>\$254,989.00</b>	<b>\$404,675.00</b>	<b>\$149,686.00</b>	<b>58.70%</b>	<b>0.00%</b>
	* Includes the reclassification of the Athletic Director Position from 1100-Instruction						
<b>5100</b>	Debt Service	\$20,298,011.71	\$22,921,926.00	\$23,954,389.00	\$1,032,463.00	4.50%	11.83%
<b>5200</b>	Fund Transfers-Athletic	\$1,376,288.24	\$1,410,529.00	\$1,197,329.00	(\$213,200.00)	-15.11%	0.59%
<b>5800</b>	Temporary Reserves	\$0.00	(\$73,336.00)	\$0.00	\$73,336.00	-100.00%	0.00%
<b>5900</b>	Budgetary Reserve	\$0.00	\$2,588,000.00	\$1,600,000.00	(\$988,000.00)	-38.18%	0.79%
	<b>Total Debt &amp; Transfers</b>	<b>\$21,674,299.95</b>	<b>\$26,847,119.00</b>	<b>\$26,751,718.00</b>	<b>(\$95,401.00)</b>	<b>-0.36%</b>	<b>0.00%</b>
	<b>Grand Total:</b>	<b>\$187,550,583.44</b>	<b>\$207,246,829.00</b>	<b>\$202,457,943.00</b>	<b>(\$4,788,886.00)</b>	<b>-2.31%</b>	

# 2011-12 PROPOSED PRELIMINARY GENERAL FUND BUDGET

## Expenditures by Functional Area - Expanded View

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.

05-May-11

DESCRIPTION	09-10 ACTUAL	10-11 BUDGET	11-12 BUDGET	VARIANCE	% CHANGE	% of BUDGET
<b>1000</b> <i>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.</i>						
1100 Regular Instruction	\$74,941,785.88	\$83,623,445.00	\$82,873,637.00	(\$749,808.00)	-0.90%	40.93%
1190 Title I	\$5,652,160.31	\$4,903,344.00	\$4,056,133.00	(\$847,211.00)	-17.28%	2.00%
<b>1100 Regular Instruction</b>	<b>\$80,593,946.19</b>	<b>\$88,526,789.00</b>	<b>\$86,929,770.00</b>	<b>(\$847,211.00)</b>	<b>-17.28%</b>	<b>2.00%</b>
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	\$783,816.00	\$260,770.00	49.86%	0.39%
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	\$14,758.00	\$13,238.00	870.92%	0.01%
1225 Speech & Language	\$1,385,784.10	\$786,816.00	\$1,111,220.00	\$324,404.00	41.23%	0.55%
1230 Emotional Support	\$0.00	\$16,409.00	\$0.00	(\$16,409.00)	-100.00%	0.00%
1231 Emotional Support	\$5,688,865.89	\$6,796,984.00	\$3,665,835.00	(\$3,131,149.00)	-46.07%	1.81%
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	\$10,611,404.00	\$902,230.00	9.29%	5.24%
1243 Gifted Services	\$114,677.51	\$140,960.00	\$163,047.00	\$22,087.00	15.67%	0.08%
1250 Special Education	\$14,350.05	\$0.00	\$0.00	\$0.00		0.00%
1260 Physical Support	\$174,459.55	\$148,597.00	\$167,069.00	\$18,472.00	12.43%	0.08%
1270 Multi-Handicapped Support	\$256,444.01	\$200,484.00	\$143,640.00	(\$56,844.00)	-28.35%	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	\$5,272,533.00	\$2,249,250.00	74.40%	2.60%
<b>1200 Special Education</b>	<b>\$20,362,166.09</b>	<b>\$21,451,424.00</b>	<b>\$22,021,307.00</b>	<b>\$2,249,250.00</b>	<b>74.40%</b>	<b>2.60%</b>
1340 Family & Consumer Science	\$397,486.66	\$418,143.00	\$554,482.00	\$136,339.00	32.61%	0.27%
1350 Industrial Arts	\$747,798.74	\$745,895.00	\$764,506.00	\$18,611.00	2.50%	0.38%
1360 Business Education	\$1,316,239.64	\$1,425,499.00	\$1,422,801.00	(\$2,698.00)	-0.19%	0.70%
1390 Vocational Education	\$5,327,418.84	\$5,564,364.00	\$5,183,476.00	(\$380,888.00)	-6.85%	2.56%
<b>1300 Vocational Education</b>	<b>\$7,788,943.88</b>	<b>\$8,153,901.00</b>	<b>\$7,925,265.00</b>	<b>(\$380,888.00)</b>	<b>-6.85%</b>	<b>2.56%</b>
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 Education	\$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%	0.68%
1450 After School Instruction	\$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%
<b>1400 Other Instructional</b>	<b>\$2,220,027.15</b>	<b>\$3,427,113.00</b>	<b>\$2,438,912.00</b>	<b>\$0.00</b>		<b>0.00%</b>

05-May-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>
1500	Non Public Programs	\$16,704.00	\$0.00	\$17,500.00	\$17,500.00		0.01%
<b>1500</b>	<b>Non Public Programs</b>	<b>\$16,704.00</b>	<b>\$0.00</b>	<b>\$17,500.00</b>	<b>\$17,500.00</b>		<b>0.01%</b>
1691	Adult - Instructonal Services	\$27,798.38	\$32,992.00	\$7,241.00	(\$25,751.00)	-78.05%	0.00%
<b>1600</b>	<b>Adult Education</b>	<b>\$27,798.38</b>	<b>\$32,992.00</b>	<b>\$7,241.00</b>	<b>(\$25,751.00)</b>	<b>-78.05%</b>	<b>0.00%</b>
1700	Community College	\$2,087,957.46	\$2,124,735.00	\$2,130,820.00	\$6,085.00	0.29%	1.05%
<b>1700</b>	<b>Community College</b>	<b>\$2,087,957.46</b>	<b>\$2,124,735.00</b>	<b>\$2,130,820.00</b>	<b>\$6,085.00</b>	<b>0.29%</b>	<b>1.05%</b>
1800	Pre-Kindergarten Programs	\$1,753,969.00	\$2,137,240.00	\$725,282.00	(\$1,411,958.00)	-66.06%	0.36%
<b>1800</b>	<b>Pre-Kindergarten Programs</b>	<b>\$1,753,969.00</b>	<b>\$2,137,240.00</b>	<b>\$725,282.00</b>	<b>(\$1,411,958.00)</b>	<b>-66.06%</b>	<b>0.36%</b>
<b>Total Instruction</b>		<b>\$114,851,512.15</b>	<b>\$125,854,194.00</b>	<b>\$122,196,097.00</b>	<b>(\$3,658,097.00)</b>	<b>-2.91%</b>	<b>0.00%</b>
<b>2000</b>	<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	\$67,827.00	(\$95,784.00)	-58.54%	0.03%
2120	Guidance	\$4,441,101.46	\$4,584,736.00	\$4,980,626.00	\$395,890.00	8.63%	2.46%
2130	Attendance	\$151,958.48	\$274,561.00	\$212,229.00	(\$62,332.00)	-22.70%	0.10%
2140	Psychological Services	\$876,103.88	\$807,836.00	\$1,048,729.00	\$240,893.00	29.82%	0.52%
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	\$322,491.00	(\$1,207,668.00)	-78.92%	0.16%
2170	Attendance	\$348,368.77	\$355,884.00	\$342,528.00	(\$13,356.00)	-3.75%	0.17%
2190	Other Student Services	\$576,562.77	\$703,839.00	\$340,324.00	(\$363,515.00)	-51.65%	0.17%
<b>2100</b>	<b>Student Services</b>	<b>\$7,775,701.77</b>	<b>\$8,420,626.00</b>	<b>\$7,314,754.00</b>	<b>(\$363,515.00)</b>	<b>-51.65%</b>	<b>0.17%</b>
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	\$373,377.00	\$48,904.00	15.07%	0.18%
2240	Computer Asst. Instruction	\$2,561,283.55	\$2,257,218.00	\$2,357,802.00	\$100,584.00	4.46%	1.16%
2250	Library Services	\$1,542,843.94	\$1,534,597.00	\$1,596,803.00	\$62,206.00	4.05%	0.79%
2260	Curriculum & Instr Services	\$224,852.49	\$290,087.00	\$374,119.00	\$84,032.00	28.97%	0.18%
2269	Director of Special Education	\$1,019,543.35	\$746,122.00	\$1,012,162.00	\$266,040.00	35.66%	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	\$6,130.00	\$6,130.00		0.00%
2280	Non Public Support Services	\$130,052.70	\$246,738.00	\$140,875.00	(\$105,863.00)	-42.91%	0.07%
<b>2200</b>	<b>Support Services</b>	<b>\$6,331,295.71</b>	<b>\$5,910,946.00</b>	<b>\$6,159,071.00</b>	<b>\$0.00</b>		<b>0.00%</b>
2310	Board Services	\$242,825.75	\$174,750.00	\$166,459.00	(\$8,291.00)	-4.74%	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	\$931,327.00	(\$123,545.00)	-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	\$486,264.00	\$42,122.00	9.48%	0.24%
2361	Superintendent Curr & Instr	\$46,724.40	\$46,077.00	\$52,596.00	\$6,519.00	14.15%	0.03%
2362	Superintendent HR	\$428,781.96	\$540,269.00	\$261,074.00	(\$279,195.00)	-51.68%	0.13%
2380	Principal's Office	\$7,593,561.87	\$7,101,940.00	\$7,599,399.00	\$497,459.00	7.00%	3.75%
2390	Other Administrative	\$35,193.96	\$30,000.00	\$45,000.00	\$15,000.00	50.00%	0.02%
<b>2300</b>	<b>Administrative Services</b>	<b>\$9,987,536.75</b>	<b>\$9,798,550.00</b>	<b>\$9,772,119.00</b>	<b>\$15,000.00</b>	<b>50.00%</b>	<b>0.02%</b>

05-May-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>
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	\$1,506,629.00	(\$134,819.00)	-8.21%	0.74%
2450	Non Public Nursing Services	\$173,192.59	\$34,606.00	\$187,483.00	\$152,877.00	441.76%	0.09%
<b>2400</b>	<b>Medical Services</b>	<b>\$1,633,486.90</b>	<b>\$1,701,504.00</b>	<b>\$1,719,562.00</b>	<b>\$0.00</b>		<b>0.00%</b>
2500	Fiscal Services	\$1,880,285.19	\$1,863,675.00	\$1,901,391.00	\$37,716.00	2.02%	0.94%
<b>2500</b>	<b>Fiscal Services</b>	<b>\$1,880,285.19</b>	<b>\$1,863,675.00</b>	<b>\$1,901,391.00</b>	<b>\$37,716.00</b>	<b>2.02%</b>	<b>0.94%</b>
2600	Operation & Maintenance	\$14,019,999.48	\$15,790,144.00	\$16,196,030.00	\$405,886.00	2.57%	8.00%
2610	Maintenance Supervisor	\$249,066.72	\$253,142.00	\$291,122.00	\$37,980.00	15.00%	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	\$435,987.00	(\$439,396.00)	-50.19%	0.22%
<b>2600</b>	<b>Operation &amp; Maintenance</b>	<b>\$15,198,161.25</b>	<b>\$16,918,669.00</b>	<b>\$16,924,739.00</b>	<b>(\$439,396.00)</b>	<b>-50.19%</b>	<b>0.22%</b>
2710	Supv Pupil Transportation	\$474,157.12	\$489,465.00	\$421,504.00	(\$67,961.00)	-13.88%	0.21%
2720	Pupil Transportation	\$4,028,312.69	\$4,387,505.00	\$4,577,062.00	\$189,557.00	4.32%	2.26%
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	\$1,005,637.00	(\$824,931.00)	-45.06%	0.50%
<b>2700</b>	<b>Pupil Transportation</b>	<b>\$5,509,397.35</b>	<b>\$6,918,338.00</b>	<b>\$6,215,003.00</b>	<b>\$0.00</b>		<b>0.00%</b>
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	\$528,647.90	\$608,039.00	\$575,083.00	(\$32,956.00)	-5.42%	0.28%
2834	Staff Development-Cert Non Instr	\$16,164.86	\$5,900.00	\$33,629.00	\$27,729.00	469.98%	0.02%
2836	Staff Development-Non Cert Non Inst	\$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	\$1,944,170.00	\$352,520.00	22.15%	0.96%
2850	State & Federal Liaison	\$279,593.61	\$278,936.00	\$252,790.00	(\$26,146.00)	-9.37%	0.12%
<b>2800</b>	<b>Support Services Central</b>	<b>\$2,327,194.51</b>	<b>\$2,655,119.00</b>	<b>\$2,996,365.00</b>	<b>(\$26,146.00)</b>	<b>-9.37%</b>	<b>0.12%</b>
2900	IU Services	\$104,476.11	\$103,100.00	\$102,449.00	(\$651.00)	-0.63%	0.05%
<b>2900</b>	<b>IU Services</b>	<b>\$104,476.11</b>	<b>\$103,100.00</b>	<b>\$102,449.00</b>	<b>\$0.00</b>		<b>0.00%</b>
	<b>Total Support Services</b>	<b>\$50,747,535.54</b>	<b>\$54,290,527.00</b>	<b>\$53,105,453.00</b>	<b>(\$1,185,074.00)</b>	<b>-2.18%</b>	<b>0.00%</b>
<b>3000</b>	<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	\$17,020.26	\$3,516.00	\$125,692.00	\$122,176.00	3474.86%	0.06%
<b>3200</b>	<b>Student Activities</b>	<b>\$265,173.97</b>	<b>\$223,763.00</b>	<b>\$371,365.00</b>	<b>\$122,176.00</b>	<b>3474.86%</b>	<b>0.06%</b>
3300	Community Services	\$12,061.83	\$31,226.00	\$33,310.00	\$2,084.00	6.67%	0.02%
<b>3300</b>	<b>Community Services</b>	<b>\$12,061.83</b>	<b>\$31,226.00</b>	<b>\$33,310.00</b>	<b>\$0.00</b>		<b>0.00%</b>
	<b>Total Non Instructional</b>	<b>\$277,235.80</b>	<b>\$254,989.00</b>	<b>\$404,675.00</b>	<b>\$149,686.00</b>	<b>58.70%</b>	<b>0.00%</b>

05-May-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>
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**5000** *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.*

5110	Debt Service	\$19,923,551.41	\$22,631,926.00	\$23,834,389.00	\$1,202,463.00	5.31%	11.77%
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%

<b>5100</b>	<b>Debt Service</b>	<b>\$20,298,011.71</b>	<b>\$22,921,926.00</b>	<b>\$23,954,389.00</b>	<b>(\$190,000.00)</b>	<b>-79.17%</b>	<b>0.02%</b>
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5220	Fund Transfers-Athletic &	\$1,376,288.24	\$1,410,529.00	\$1,197,329.00	(\$213,200.00)	-15.11%	0.59%
<b>5200</b>	<b>Fund Transfers-Athletic &amp;</b>	<b>\$1,376,288.24</b>	<b>\$1,410,529.00</b>	<b>\$1,197,329.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>

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%

<b>5900</b>	<b>Reserves</b>	<b>\$0.00</b>	<b>\$2,514,664.00</b>	<b>\$1,600,000.00</b>	<b>(\$914,664.00)</b>	<b>-138.18%</b>	<b>0.79%</b>
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<b>Total Debt &amp; Transfers</b>		<b>\$21,674,299.95</b>	<b>\$26,847,119.00</b>	<b>\$26,751,718.00</b>	<b>(\$95,401.00)</b>	<b>-0.36%</b>	<b>0.00%</b>
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<b><u>Grand Total:</u></b>		<b>\$187,550,583.44</b>	<b>\$207,246,829.00</b>	<b>\$202,457,943.00</b>	<b>(\$4,788,886.00)</b>	<b>-2.31%</b>	
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## 2011-12 PROPOSED FINAL 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.

05-May-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>
<b><u>Local Revenue</u></b>							
6111	CURRENT REAL ESTATE	\$105,221,192.85	\$113,780,197.00	\$119,939,949.00	\$6,159,752.00	5.41%	59.87%
6112	INTERIM REAL ESTATE	\$2,764,081.70	\$1,200,000.00	\$825,000.00	(\$375,000.00)	-31.25%	0.41%
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%	5.74%
6153	REAL ESTATE TRANSFER	\$1,493,020.18	\$2,000,000.00	\$1,500,000.00	(\$500,000.00)	-25.00%	0.75%
6157	MERCANTILE TAX	\$2,607,405.75	\$2,300,000.00	\$2,750,000.00	\$450,000.00	19.57%	1.37%
6211	PROPERTY TAX REBATES	\$0.00	\$0.00	(\$2,518,725.00)	(\$2,518,725.00)		-1.26%
6411	DELINQUENT REAL	\$3,632,645.73	\$3,100,000.00	\$3,400,000.00	\$300,000.00	9.68%	1.70%
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%
6740	STUDENT FEES	\$50.00	\$0.00	\$52,000.00	\$52,000.00		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	\$140,006.03	\$182,051.00	\$155,000.00	(\$27,051.00)	-14.86%	0.08%
6831	FED REV FRM OTHR GOVTS	\$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	\$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%
	<b>Total Local Revenue</b>	<b>\$135,382,216.31</b>	<b>\$140,661,240.00</b>	<b>\$143,389,010.00</b>	<b>\$2,727,770.00</b>	<b>1.94%</b>	<b>0.00%</b>

### **State Revenue**

7110	BASIC INSTR SUBSIDY	\$22,953,438.66	\$27,716,600.00	\$27,031,830.00	(\$684,770.00)	-2.47%	13.49%
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%



05-May-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%	3.29%
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%	2.35%
7501	PA ACCOUNTABILITY BLOCK	\$1,806,167.00	\$1,806,167.00	\$0.00	(\$1,806,167.00)	-100.00%	0.00%
7502	DUAL ENROLLMENT GRANT	\$49,289.54	\$23,922.00	\$0.00	(\$23,922.00)	-100.00%	0.00%
7503	PROJECT 720	\$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 SECUR	\$3,294,385.60	\$3,632,579.00	\$3,513,193.00	(\$119,386.00)	-3.29%	1.75%
7820	STATE SHARE RETIREMENT	\$2,195,274.87	\$3,797,190.00	\$3,594,021.00	(\$203,169.00)	-5.35%	1.79%
	<b>Total State Revenue</b>	<b>\$50,929,923.69</b>	<b>\$57,204,894.00</b>	<b>\$51,544,252.00</b>	<b>(\$5,660,642.00)</b>	<b>-9.90%</b>	<b>0.00%</b>
	<b><u>Federal Revenue</u></b>						
8110	PMTS FOR FEDERALLY	\$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	\$3,235,540.00	(\$67,065.00)	-2.03%	1.62%
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	CHILD CARE AND	\$172,965.00	\$170,290.00	\$170,290.00	\$0.00	0.00%	0.09%
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 Stabilization	\$3,025,454.83	\$3,089,051.00	\$0.00	(\$3,089,051.00)	-100.00%	0.00%
8810	ACCESS	\$94,456.79	\$42,525.00	\$95,000.00	\$52,475.00	123.40%	0.05%
8820	ACCESS	\$0.00	\$0.00	\$55,000.00	\$55,000.00		0.03%
8888	PROCEEDS REFUNDING	\$2,515,609.74	\$0.00	\$0.00	\$0.00		0.00%
	<b>Total Federal Revenue</b>	<b>\$11,061,618.72</b>	<b>\$9,263,695.00</b>	<b>\$5,365,830.00</b>	<b>(\$3,897,865.00)</b>	<b>-42.08%</b>	<b>0.00%</b>
	<b><u>Other Revenue</u></b>						
9320	TRANSFER FROM CAPITAL RSV	\$91,344.15	\$0.00	\$0.00	\$0.00		0.00%
9350	TRANSFER FROM CHILDCARE	\$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%
	<b>Total Other Revenue</b>	<b>\$208,779.74</b>	<b>\$117,000.00</b>	<b>\$40,000.00</b>	<b>(\$77,000.00)</b>	<b>-65.81%</b>	<b>0.00%</b>
	 <b><u>Grand Total:</u></b>	 <b>\$197,582,538.46</b>	 <b>\$207,246,829.00</b>	 <b>\$200,339,092.00</b>	 <b>(\$6,907,737.00)</b>	 <b>-3.33%</b>	

## 2011-12 PROPOSED FINAL GENERAL FUND BUDGET

### Expenditures by Major Category

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.

05-May-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>
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**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.**

100 Salaries	\$288.39	\$0.00	\$0.00	\$0.00		0.00%
110 Salaries-Admin	\$6,379,891.38	\$5,707,578.00	\$5,993,838.00	\$286,260.00	5.02%	2.96%
120 Salaries-Prof	\$67,018,086.97	\$71,149,513.00	\$66,550,526.00	(\$4,598,987.00)	-6.46%	32.87%
130 Salaries-Supplemental	\$1,950,461.30	\$1,747,422.00	\$1,204,141.00	(\$543,281.00)	-31.09%	0.59%
140 Salaries-Maintenance	\$2,551,080.97	\$2,575,519.00	\$2,638,106.00	\$62,587.00	2.43%	1.30%
150 Salaries-Clerical	\$3,604,705.92	\$3,582,645.00	\$3,419,946.00	(\$162,699.00)	-4.54%	1.69%
160 Salaries-Technical	\$416,843.98	\$416,271.00	\$402,223.00	(\$14,048.00)	-3.37%	0.20%
170 Salaries-Bus Drivers	\$2,175,201.34	\$2,261,698.00	\$2,186,824.00	(\$74,874.00)	-3.31%	1.08%
180 Salaries-Custodian	\$4,755,610.66	\$5,213,618.00	\$4,942,771.00	(\$270,847.00)	-5.19%	2.44%
190 Salaries-Instr Asst	\$3,194,713.44	\$3,274,001.00	\$2,691,343.00	(\$582,658.00)	-17.80%	1.33%
<b>SALARIES</b>	<b>\$92,046,884.35</b>	<b>\$95,928,265.00</b>	<b>\$90,029,718.00</b>	<b>(\$5,898,547.00)</b>	<b>-6.15%</b>	<b>44.47%</b>

**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.**

210 Group Insurance	\$261,018.38	\$14,000.00	\$150,911.00	\$136,911.00	977.94%	0.07%
220 Social Security	\$7,068,201.13	\$7,265,159.00	\$7,038,990.00	(\$226,169.00)	-3.11%	3.48%
230 Retirement	\$4,463,567.68	\$7,594,381.00	\$7,986,788.00	\$392,407.00	5.17%	3.94%
240 Tuition Reimb	\$865,980.27	\$875,000.00	\$800,000.00	(\$75,000.00)	-8.57%	0.40%
250 Unemployment	\$0.00	\$0.00	\$1,082,000.00	\$1,082,000.00		0.53%
260 Workers Comp	\$582,485.90	\$595,668.00	\$639,253.00	\$43,585.00	7.32%	0.32%
270 Health Insurance	\$21,092,453.40	\$23,458,354.00	\$24,175,114.00	\$716,760.00	3.06%	11.94%
290 Severance	\$120,935.81	\$100,000.00	\$206,580.00	\$106,580.00	106.58%	0.10%
<b>BENEFITS</b>	<b>\$34,454,642.57</b>	<b>\$39,902,562.00</b>	<b>\$42,079,636.00</b>	<b>\$2,177,074.00</b>	<b>5.46%</b>	<b>20.78%</b>

**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**

310 Tax Coll Commissions	\$599,187.36	\$721,235.00	\$681,950.00	(\$39,285.00)	-5.45%	0.34%
320 Prof Education Svcs	\$6,171,659.18	\$8,095,225.00	\$7,545,769.00	(\$549,456.00)	-6.79%	3.73%
330 Prof Services	\$984,306.63	\$885,886.00	\$761,918.00	(\$123,968.00)	-13.99%	0.38%

05-May-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>
340	Technical Services	\$302,081.13	\$355,943.00	\$268,309.00	(\$87,634.00)	-24.62%	0.13%
350	Security Services	\$305,953.11	\$180,000.00	\$0.00	(\$180,000.00)	-100.00%	0.00%
390	Misc Professional	\$157,125.34	\$216,995.00	\$190,368.00	(\$26,627.00)	-12.27%	0.09%
	<b>PURCHASED PROF SVCS</b>	<b>\$8,520,312.75</b>	<b>\$10,455,284.00</b>	<b>\$9,448,314.00</b>	<b>(\$1,006,970.00)</b>	<b>-9.63%</b>	<b>4.67%</b>

**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.**

410	Cleaning Services	\$216,738.78	\$288,500.00	\$287,700.00	(\$800.00)	-0.28%	0.14%
420	Utilities	\$2,272,670.66	\$3,292,620.00	\$3,282,620.00	(\$10,000.00)	-0.30%	1.62%
430	Repairs & Maint	\$924,760.99	\$987,719.00	\$1,001,644.00	\$13,925.00	1.41%	0.49%
440	Lease Rentals	\$1,977,178.54	\$1,556,209.00	\$1,844,550.00	\$288,341.00	18.53%	0.91%
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	\$3,300.00	\$0.00	\$0.00	\$0.00		0.00%
	<b>PURCH PROPERTY SVCS</b>	<b>\$5,407,028.97</b>	<b>\$6,142,548.00</b>	<b>\$6,819,014.00</b>	<b>\$676,466.00</b>	<b>11.01%</b>	<b>3.37%</b>

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

510	Contracted	\$573,163.65	\$671,800.00	\$853,404.00	\$181,604.00	27.03%	0.42%
520	Insurance	\$600,488.00	\$549,500.00	\$609,926.00	\$60,426.00	11.00%	0.30%
530	Communications	\$691,336.78	\$718,113.00	\$738,185.00	\$20,072.00	2.80%	0.36%
540	Advertising	\$31,092.57	\$51,000.00	\$47,000.00	(\$4,000.00)	-7.84%	0.02%
550	Printing Svcs	\$20,990.32	\$52,353.00	\$52,353.00	\$0.00	0.00%	0.03%
560	Student Tuition	\$16,254,610.48	\$18,292,981.00	\$18,560,886.00	\$267,905.00	1.46%	9.17%
580	Travel	\$186,968.81	\$155,293.00	\$177,471.00	\$22,178.00	14.28%	0.09%
590	Other Purch Svcs	\$209,282.99	\$334,100.00	\$323,449.00	(\$10,651.00)	-3.19%	0.16%
	<b>OTHER PURCHASED</b>	<b>\$18,567,933.60</b>	<b>\$20,825,140.00</b>	<b>\$21,362,674.00</b>	<b>\$537,534.00</b>	<b>2.58%</b>	<b>10.55%</b>

**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.**

610	General Supplies	\$1,706,155.45	\$2,632,487.00	\$2,249,054.00	(\$383,433.00)	-14.57%	1.11%
620	Energy	\$1,593,226.46	\$2,055,404.00	\$2,176,739.00	\$121,335.00	5.90%	1.08%
630	Food	\$13,931.58	\$8,520.00	\$5,620.00	(\$2,900.00)	-34.04%	0.00%
640	Books & Textbooks	\$1,316,458.38	\$991,238.00	\$996,238.00	\$5,000.00	0.50%	0.49%
	<b>BOOKS &amp; MATERIALS</b>	<b>\$4,629,771.87</b>	<b>\$5,687,649.00</b>	<b>\$5,427,651.00</b>	<b>(\$259,998.00)</b>	<b>-4.57%</b>	<b>2.68%</b>

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

750	Equip Orig & Additional	\$503,022.85	\$169,877.00	\$240,717.00	\$70,840.00	41.70%	0.12%
760	Equipment Replacement	\$907,883.53	\$1,156,617.00	\$220,617.00	(\$936,000.00)	-80.93%	0.11%
780	Technology Network	\$27,956.69	\$0.00	\$0.00	\$0.00		0.00%
	<b>EQUIPMENT</b>	<b>\$1,438,863.07</b>	<b>\$1,326,494.00</b>	<b>\$461,334.00</b>	<b>(\$865,160.00)</b>	<b>-65.22%</b>	<b>0.23%</b>

05-May-11

**DESCRIPTION      09-10 ACTUAL      10-11 BUDGET      11-12 BUDGET      VARIANCE      % CHANGE      % of BUDGET**

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

820 CLAIMS AND	\$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%	6.99%
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 Student Fees for	\$37,779.74	\$1,200.00	\$2,200.00	\$1,000.00	83.33%	0.00%
<b>OTHER EXPENDITURES</b>	<b>\$12,898,858.60</b>	<b>\$16,493,849.00</b>	<b>\$15,907,306.00</b>	<b>(\$586,543.00)</b>	<b>-3.56%</b>	<b>7.86%</b>

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

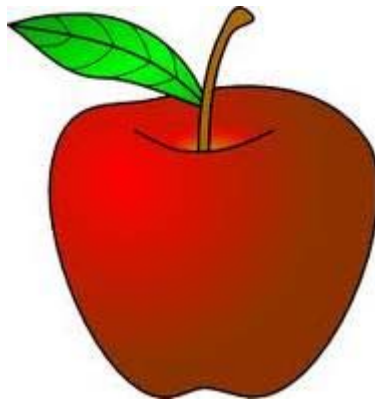
910 Debt Principal	\$8,209,999.42	\$8,974,209.00	\$9,624,667.00	\$650,458.00	7.25%	4.75%
920 Authority Payments	\$0.00	\$100,300.00	\$100,300.00	\$0.00	0.00%	0.05%
930 Fund Transfers	\$1,376,288.24	\$1,410,529.00	\$1,197,329.00	(\$213,200.00)	-15.11%	0.59%
<b>DEBT PMTS &amp; TRANSFERS</b>	<b>\$9,586,287.66</b>	<b>\$10,485,038.00</b>	<b>\$10,922,296.00</b>	<b>\$437,258.00</b>	<b>4.17%</b>	<b>5.39%</b>

**Grand Total:      \$187,550,583.44      \$207,246,829.00      \$202,457,943.00      (\$4,788,886.00)      -2.31%**

# BETHLEHEM AREA SCHOOL DISTRICT

2011-12  
PROPOSED FINAL  
BUDGET

SUPPORTING  
EXPENDITURE DETAIL



MAY 9, 2011

# 2011-12 PROPOSED FINAL GENERAL FUND BUDGET

## Expenditure Detail

05-May-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 BUDGE</u>
<b>1100-110</b>	Salaries-Admin	\$72,646.69	\$59,443.78	\$6,798.00	\$0.00	\$0.00	(\$6,798.00)	-100.00%	0.00%
<b>1100-120</b>	Salaries-Prof	\$49,373,404.52	\$50,215,146.93	\$53,045,764.00	\$50,174,099.02	\$49,382,410.00	(\$3,663,354.00)	-6.91%	24.39%
<b>1100-150</b>	Salaries Clerical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1100-170</b>	Salaries-Bus Drivers	\$35,941.16	\$46,729.63	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	0.00%	0.01%
<b>1100-190</b>	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%
<b>1100-210</b>	Group Insurance	\$0.00	\$120,300.06	\$0.00	\$0.00	\$20,300.00	\$20,300.00	#Div/0!	0.01%
<b>1100-220</b>	Social Security	\$3,892,882.09	\$3,933,276.97	\$3,897,650.00	\$3,936,682.14	\$3,921,970.00	\$24,320.00	0.62%	1.94%
<b>1100-230</b>	Retirement	\$2,461,577.66	\$2,498,456.74	\$4,084,004.00	\$2,818,708.06	\$4,692,217.00	\$608,213.00	14.89%	2.32%
<b>1100-240</b>	Tuition Reimb	\$846,818.30	\$861,059.27	\$875,000.00	\$869,422.18	\$800,000.00	(\$75,000.00)	-8.57%	0.40%
<b>1100-250</b>	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$1,082,000.00	\$1,082,000.00	#Div/0!	0.53%
<b>1100-260</b>	Workers Comp	\$356,434.19	\$328,911.84	\$291,078.00	\$337,740.94	\$380,765.00	\$89,687.00	30.81%	0.19%
<b>1100-270</b>	Health Insurance	\$9,390,566.26	\$10,854,716.39	\$11,871,956.00	\$13,206,517.52	\$13,691,944.00	\$1,819,988.00	15.33%	6.76%
<b>1100-290</b>	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%
<b>1100-300</b>	Total Prof Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1100-320</b>	Prof Education Svcs	\$261,626.29	\$156,329.59	\$234,150.00	\$447,167.60	\$620,092.00	\$385,942.00	164.83%	0.31%
<b>1100-330</b>	Professional Services	\$1,309.00	\$48.99	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	0.00%
<b>1100-340</b>	Technical Services	\$6,995.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1100-390</b>	Misc Prof Svcs	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1100-430</b>	Repairs & Maintenance	\$37,931.70	\$79,697.98	\$48,453.00	\$44,000.00	\$48,453.00	\$0.00	0.00%	0.02%
<b>1100-440</b>	Rentals	\$489,841.29	\$523,510.30	\$531,498.00	\$509,645.09	\$555,693.00	\$24,195.00	4.55%	0.27%
<b>1100-530</b>	Communications	\$2,719.10	\$2,030.95	\$3,060.00	\$377.44	\$3,060.00	\$0.00	0.00%	0.00%
<b>1100-550</b>	Printing Svcs	\$4,011.65	\$8,187.17	\$1,353.00	\$1,236.00	\$1,353.00	\$0.00	0.00%	0.00%
<b>1100-560</b>	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%	4.36%
<b>1100-580</b>	Travel Expense	\$21,227.39	\$27,357.73	\$15,222.00	\$9,336.60	\$18,422.00	\$3,200.00	21.02%	0.01%
<b>1100-590</b>	Other Purch Svcs	\$15,868.00	\$790.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1100-610</b>	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%
<b>1100-630</b>	Food	\$5,308.75	\$8,805.28	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1100-640</b>	Books & Periodicals	\$1,427,750.14	\$1,142,719.42	\$738,307.00	\$765,592.56	\$743,307.00	\$5,000.00	0.68%	0.37%
<b>1100-750</b>	Equipment	\$96,846.09	\$365,517.31	\$29,623.00	\$6,832.00	\$100,663.00	\$71,040.00	239.81%	0.05%
<b>1100-760</b>	Equipment	\$52,463.11	\$648,729.04	\$172,051.00	\$143,780.00	\$33,051.00	(\$139,000.00)	-80.79%	0.02%

	<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 BUDGE</u>
<b>1100-810</b>	Dues & Fees	\$1,082.00	\$725.00	\$345.00	\$200.00	\$929.00	\$584.00	169.28%	0.00%
<b>1100-840</b>	Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1100-890</b>		\$40.00	\$17,319.29	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1100</b>	Regular Instruction	\$76,773,767.47	\$80,593,946.19	\$88,526,789.00	\$83,620,363.77	\$86,929,770.00	(\$1,597,019.00)	-1.80%	42.94%
<b>1200-110</b>	Salaries-Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1200-120</b>	Salaries-Prof	\$7,564,397.64	\$7,102,523.65	\$8,584,403.00	\$8,221,604.51	\$8,491,115.00	(\$93,288.00)	-1.09%	4.19%
<b>1200-190</b>	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%
<b>1200-210</b>	Group Insurance	\$0.00	\$24,111.33	\$0.00	\$0.00	\$24,126.00	\$24,126.00	#Div/0!	0.01%
<b>1200-220</b>	Social Security	\$725,871.59	\$711,912.05	\$858,314.00	\$804,298.21	\$764,537.00	(\$93,777.00)	-10.93%	0.38%
<b>1200-230</b>	Retirement	\$460,951.61	\$445,572.41	\$843,543.00	\$593,868.69	\$821,404.00	(\$22,139.00)	-2.62%	0.41%
<b>1200-260</b>	Workers Comp	\$59,368.58	\$64,556.51	\$65,306.00	\$64,127.30	\$72,152.00	\$6,846.00	10.48%	0.04%
<b>1200-270</b>	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%
<b>1200-290</b>	Other Group Insurance	\$99.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1200-320</b>	Prof Education Svcs	\$5,791,931.48	\$5,138,279.07	\$6,051,300.00	\$5,289,319.70	\$5,173,042.00	(\$878,258.00)	-14.51%	2.56%
<b>1200-330</b>	Professional Services	\$18,980.90	\$53,463.01	\$15,000.00	\$412.50	\$432.00	(\$14,568.00)	-97.12%	0.00%
<b>1200-340</b>	Technical Services	\$0.00	\$2,594.94	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1200-430</b>	Repairs & Maintenance	\$1,717.66	\$196.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1200-440</b>	Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1200-530</b>	Communications	\$578.64	\$54.04	\$1,700.00	\$0.00	\$0.00	(\$1,700.00)	-100.00%	0.00%
<b>1200-540</b>	Advertising	\$289.00	\$402.50	\$0.00	\$402.64	\$0.00	\$0.00	#Num!	0.00%
<b>1200-560</b>	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%	1.16%
<b>1200-580</b>	Travel Expense	\$9,839.45	\$13,279.01	\$0.00	\$7,563.80	\$15,000.00	\$15,000.00	#Div/0!	0.01%
<b>1200-590</b>	Other Purch Svcs	\$5,683.64	\$0.00	\$10,000.00	\$0.00	\$0.00	(\$10,000.00)	-100.00%	0.00%
<b>1200-610</b>	General Supplies	\$16,721.16	\$22,814.21	\$101,738.00	\$49,926.48	\$98,738.00	(\$3,000.00)	-2.95%	0.05%
<b>1200-640</b>	Books & Periodicals	\$3,530.65	\$28,060.24	\$102,000.00	\$10,416.69	\$102,000.00	\$0.00	0.00%	0.05%
<b>1200-750</b>	Equipment	\$6,338.72	\$13,512.89	\$111,250.00	\$0.00	\$111,050.00	(\$200.00)	-0.18%	0.05%
<b>1200-760</b>	Equipment	\$0.00	\$5,562.99	\$50.00	\$0.00	\$50.00	\$0.00	0.00%	0.00%
<b>1200-810</b>	Dues & Fees	\$2,649.00	\$656,681.43	\$0.00	\$147,012.99	\$0.00	\$0.00	#Num!	0.00%
<b>1200-820</b>	Court Fees	\$26,200.00	\$29,373.16	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1200-890</b>	Student Fees for Instru	\$60.00	\$654.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1200</b>	Special Education	\$19,610,633.06	\$20,362,166.09	\$21,451,424.00	\$21,516,854.42	\$22,021,307.00	\$569,883.00	2.66%	10.88%
<b>1300-120</b>	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 BUDGE</u>
<b>1300-210</b>	Group Insurance	\$0.00	\$4,619.78	\$0.00	\$0.00	\$4,622.00	\$4,622.00	#Div/0!	0.00%
<b>1300-220</b>	Social Security	\$138,241.45	\$137,085.73	\$131,696.00	\$134,171.33	\$139,810.00	\$8,114.00	6.16%	0.07%
<b>1300-230</b>	Retirement	\$89,402.58	\$86,330.64	\$144,364.00	\$94,972.68	\$150,229.00	\$5,865.00	4.06%	0.07%
<b>1300-260</b>	Workers Comp	\$13,114.03	\$12,396.23	\$14,431.00	\$11,379.74	\$13,219.00	(\$1,212.00)	-8.40%	0.01%
<b>1300-270</b>	Health Insurance	\$325,985.81	\$336,103.05	\$388,461.00	\$448,137.19	\$507,272.00	\$118,811.00	30.59%	0.25%
<b>1300-290</b>	Other Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1300-430</b>	Repairs & Maintenance	\$10,543.75	\$11,861.04	\$13,500.00	\$13,000.00	\$13,000.00	(\$500.00)	-3.70%	0.01%
<b>1300-560</b>	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%	2.56%
<b>1300-580</b>	Travel Expense	\$0.00	\$530.86	\$0.00	\$88.00	\$0.00	\$0.00	#Num!	0.00%
<b>1300-610</b>	General Supplies	\$57,925.69	\$64,335.78	\$69,116.00	\$65,983.82	\$69,116.00	\$0.00	0.00%	0.03%
<b>1300-640</b>	Books & Periodicals	\$5,513.65	\$20,802.64	\$13,871.00	\$11,315.27	\$13,871.00	\$0.00	0.00%	0.01%
<b>1300-750</b>	Equipment	\$4,604.65	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00	0.00%	0.00%
<b>1300-760</b>	Equipment	\$0.00	\$1,118.00	\$2,870.00	\$0.00	\$2,870.00	\$0.00	0.00%	0.00%
<b>1300</b>	Vocational Education	\$8,115,926.50	\$7,788,943.88	\$8,153,901.00	\$8,072,353.82	\$7,925,265.00	(\$228,636.00)	-2.80%	3.91%
<b>1400-110</b>	Salaries-Admin	\$89,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1400-120</b>	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%
<b>1400-150</b>	Salaries Clerical	\$26,987.64	\$160.10	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1400-170</b>	Salaries-Bus Drivers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1400-180</b>	Salaries Hall Monitors	\$0.00	\$859.44	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1400-190</b>	Salaries-Tchr Asst	\$73,355.24	\$58,053.24	\$19,575.00	\$0.00	\$0.00	(\$19,575.00)	-100.00%	0.00%
<b>1400-210</b>	Group Insurance	\$0.00	\$572.16	\$0.00	\$0.00	\$571.00	\$571.00	#Div/0!	0.00%
<b>1400-220</b>	Social Security	\$115,337.47	\$99,400.81	\$151,493.00	\$151,493.00	\$106,885.00	(\$44,608.00)	-29.45%	0.05%
<b>1400-230</b>	Retirement	\$65,018.87	\$58,467.09	\$137,882.00	\$130,543.00	\$115,234.00	(\$22,648.00)	-16.43%	0.06%
<b>1400-260</b>	Workers Comp	\$2,944.73	\$1,541.80	\$2,910.00	\$0.00	\$0.00	(\$2,910.00)	-100.00%	0.00%
<b>1400-270</b>	Health Insurance	\$30,676.37	\$12,494.54	\$36,557.00	\$0.00	\$0.00	(\$36,557.00)	-100.00%	0.00%
<b>1400-320</b>	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%	0.78%
<b>1400-340</b>	Technical Services	\$4,098.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1400-430</b>	Repairs & Maintenance	\$0.00	\$238.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1400-440</b>	Rentals	\$0.00	\$0.00	\$0.00	\$165.00	\$330.00	\$330.00	#Div/0!	0.00%
<b>1400-530</b>	Communications	\$426.36	\$91.52	\$0.00	\$225.80	\$0.00	\$0.00	#Num!	0.00%
<b>1400-550</b>	Printing Svcs	\$96.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1400-560</b>	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%
<b>1400-580</b>	Travel Expense	\$36,066.06	\$12,315.41	\$7,600.00	\$14,949.84	\$5,800.00	(\$1,800.00)	-23.68%	0.00%



05-May-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 BUDGE</u>
	<b>1400-610</b> General Supplies	\$63,235.25	\$9,726.11	\$30,686.00	\$18,766.08	\$13,580.00	(\$17,106.00)	-55.75%	0.01%
	<b>1400-630</b> Food	\$1,990.91	\$708.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>1400-640</b> Books & Periodicals	\$44,834.69	\$1,185.13	\$5,000.00	\$15,343.59	\$5,000.00	\$0.00	0.00%	0.00%
	<b>1400-750</b> Equipment	\$2,746.86	\$999.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>1400-890</b> Student Fees for Instru	\$0.00	\$8,692.75	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1400</b>	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%
	<b>1500-320</b> Prof Education Svcs	\$10,300.00	\$16,704.00	\$0.00	\$0.00	\$17,500.00	\$17,500.00	#Div/0!	0.01%
<b>1500</b>	Non Public Programs	\$10,300.00	\$16,704.00	\$0.00	\$0.00	\$17,500.00	\$17,500.00	#Div/0!	0.01%
	<b>1600-110</b> Salaries-Admin	\$4,339.56	\$3,300.00	\$2,805.00	\$0.00	\$0.00	(\$2,805.00)	-100.00%	0.00%
	<b>1600-120</b> Salaries-Prof	\$28,735.02	\$18,326.88	\$21,776.00	\$4,635.00	\$4,635.00	(\$17,141.00)	-78.72%	0.00%
	<b>1600-150</b> Salaries Clerical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>1600-210</b> Group Insurance	\$0.00	\$4.31	\$0.00	\$0.00	\$5.00	\$5.00	#Div/0!	0.00%
	<b>1600-220</b> Social Security	\$2,526.80	\$1,654.47	\$3,528.00	\$3,528.00	\$355.00	(\$3,173.00)	-89.94%	0.00%
	<b>1600-230</b> Retirement	\$1,411.52	\$1,035.14	\$2,981.00	\$2,981.00	\$381.00	(\$2,600.00)	-87.22%	0.00%
	<b>1600-260</b> Workers Comp	\$33.31	\$11.56	\$37.00	\$0.00	\$0.00	(\$37.00)	-100.00%	0.00%
	<b>1600-330</b> Professional Services	\$7,072.35	\$3,256.45	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	0.00%
	<b>1600-530</b> Communications	\$9.85	\$14.22	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	0.00%
	<b>1600-540</b> Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>1600-550</b> Printing Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>1600-580</b> Travel Expense	\$87.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>1600-610</b> General Supplies	\$323.58	\$195.35	\$1,265.00	\$0.00	\$1,265.00	\$0.00	0.00%	0.00%
	<b>1600-640</b> Books & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>1600</b>	Adult Education	\$44,539.29	\$27,798.38	\$32,992.00	\$11,644.00	\$7,241.00	(\$25,751.00)	-78.05%	0.00%
	<b>1700-560</b> 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%	1.05%
	<b>1700-640</b> Books & Periodicals	\$10,331.77	\$7,965.22	\$4,785.00	\$0.00	\$4,785.00	\$0.00	0.00%	0.00%
	<b>1700-810</b> Dues & Fees	\$364.62	\$541.62	\$477.00	\$0.00	\$0.00	(\$477.00)	-100.00%	0.00%
<b>1700</b>	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%
	<b>1800-110</b> Salaries-Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$101,809.00	\$101,809.00	#Div/0!	0.05%
	<b>1800-120</b> Salaries-Prof	\$752,960.78	\$757,933.30	\$724,920.00	\$1,023,659.79	\$233,011.00	(\$491,909.00)	-67.86%	0.12%
	<b>1800-130</b> Salaries-Other Prof	\$669.06	\$41,002.38	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>1800-150</b> Salaries Clerical	\$3,471.65	\$13,217.01	\$14,080.00	\$14,634.75	\$0.00	(\$14,080.00)	-100.00%	0.00%

	<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 BUDGE</u>
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	\$33,086.00	(\$92,083.00)	-73.57%	0.02%
1800-230	Retirement	\$59,098.79	\$54,400.11	\$133,391.00	\$73,508.70	\$34,104.00	(\$99,287.00)	-74.43%	0.02%
1800-260	Workers Comp	\$3,763.63	\$15.66	\$4,140.00	\$7,733.58	\$1,928.00	(\$2,212.00)	-53.43%	0.00%
1800-270	Health Insurance	\$323,190.52	\$378,584.47	\$632,846.00	\$304,550.55	\$81,624.00	(\$551,222.00)	-87.10%	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	\$0.00	(\$2,000.00)	-100.00%	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	\$9,696.00	\$4,916.00	102.85%	0.00%
1800-630	Food	\$2,159.00	\$2,109.05	\$5,400.00	\$0.00	\$2,500.00	(\$2,900.00)	-53.70%	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 Instru	\$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	\$725,282.00	(\$1,411,958.00)	-66.06%	0.36%
	<b>Total 1000's Instruction</b>	<b>\$110,471,650.36</b>	<b>\$114,851,512.15</b>	<b>\$125,854,194.00</b>	<b>\$119,494,580.71</b>	<b>\$122,196,097.00</b>	<b>(\$3,658,097.00)</b>	<b>-2.91%</b>	<b>60.36%</b>
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%	1.88%
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%
2100-160	Salaries Technical	\$0.00	\$105.58	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

	<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 BUDGE</u>
<b>2100-210</b>	Group Insurance	\$0.00	\$9,792.61	\$0.00	\$0.00	\$9,797.00	\$9,797.00	#Div/0!	0.00%
<b>2100-220</b>	Social Security	\$418,965.12	\$406,459.98	\$485,517.00	\$393,972.28	\$384,903.00	(\$100,614.00)	-20.72%	0.19%
<b>2100-230</b>	Retirement	\$269,494.91	\$255,716.33	\$508,614.00	\$290,457.99	\$407,147.00	(\$101,467.00)	-19.95%	0.20%
<b>2100-240</b>	Tuition Reimb	\$0.00	\$1,071.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2100-260</b>	Workers Comp	\$30,280.82	\$26,335.94	\$33,315.00	\$34,803.02	\$35,949.00	\$2,634.00	7.91%	0.02%
<b>2100-270</b>	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%
<b>2100-290</b>	Other Group Insurance	\$475.57	\$0.00	\$0.00	\$517.50	\$700.00	\$700.00	#Div/0!	0.00%
<b>2100-320</b>	Prof Education Svcs	\$115,560.32	\$102,087.50	\$49,025.00	\$0.00	\$0.00	(\$49,025.00)	-100.00%	0.00%
<b>2100-330</b>	Professional Services	\$22,091.35	\$20,684.00	\$31,000.00	\$31,000.00	\$11,000.00	(\$20,000.00)	-64.52%	0.01%
<b>2100-340</b>	Technical Services	\$98.50	\$23,858.44	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	0.00%	0.01%
<b>2100-430</b>	Repairs & Maintenance	\$1,729.30	\$3,093.69	\$2,100.00	\$2,100.00	\$2,100.00	\$0.00	0.00%	0.00%
<b>2100-440</b>	Rentals	\$20,693.33	\$14,275.94	\$14,592.00	\$17,260.54	\$14,292.00	(\$300.00)	-2.06%	0.01%
<b>2100-510</b>	Contracted Transportati	\$0.00	\$0.00	\$11,800.00	\$0.00	\$0.00	(\$11,800.00)	-100.00%	0.00%
<b>2100-530</b>	Communications	\$2,375.72	\$16,824.69	\$4,350.00	\$9,228.86	\$2,650.00	(\$1,700.00)	-39.08%	0.00%
<b>2100-540</b>	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2100-550</b>	Printing Svcs	\$294.90	\$120.88	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2100-580</b>	Travel Expense	\$32,180.01	\$24,797.47	\$22,872.00	\$13,052.76	\$21,950.00	(\$922.00)	-4.03%	0.01%
<b>2100-590</b>	Other Purch Svcs	\$583.30	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	0.00%
<b>2100-610</b>	General Supplies	\$48,367.41	\$56,143.35	\$31,303.00	\$34,383.90	\$14,282.00	(\$17,021.00)	-54.37%	0.01%
<b>2100-640</b>	Books & Periodicals	\$2,231.79	\$7,087.07	\$3,410.00	\$3,398.57	\$3,410.00	\$0.00	0.00%	0.00%
<b>2100-750</b>	Equipment	\$5,257.18	\$15,219.93	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2100-760</b>	Equipment	\$0.00	\$840.27	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2100-810</b>	Dues & Fees	\$279.00	\$1,507.59	\$60.00	\$60.00	\$200.00	\$140.00	233.33%	0.00%
<b>2100-820</b>	Court Fees	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2100-890</b>	Student Fees for Instru	\$1,000.00	\$1,310.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2100</b>	Student Services	\$7,818,808.66	\$7,775,701.77	\$8,420,626.00	\$7,487,575.68	\$7,314,754.00	(\$1,105,872.00)	-13.13%	3.61%
<b>2200-110</b>	Salaries-Admin	\$667,018.00	\$586,845.80	\$609,283.00	\$826,406.00	\$628,012.00	\$18,729.00	3.07%	0.31%
<b>2200-120</b>	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%
<b>2200-130</b>	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%
<b>2200-140</b>	Salaries-Maintenance	\$571,033.74	\$537,964.57	\$391,248.00	\$452,376.66	\$399,644.00	\$8,396.00	2.15%	0.20%
<b>2200-150</b>	Salaries Clerical	\$319,042.90	\$343,755.07	\$325,532.00	\$396,812.50	\$369,178.00	\$43,646.00	13.41%	0.18%
<b>2200-160</b>	Salaries Technical	\$359,541.88	\$297,068.60	\$299,173.00	\$236,550.08	\$240,416.00	(\$58,757.00)	-19.64%	0.12%
<b>2200-190</b>	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%

	<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 BUDGE</u>
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	\$24,182.00	(\$1,331.00)	-5.22%	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	\$18,000.00	(\$10,000.00)	-35.71%	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	\$16,000.00	\$0.00	0.00%	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	\$10,290.00	\$4,790.00	87.09%	0.01%
<b>2200</b>	<b>Support Services Instructional Staff</b>	<b>\$8,415,913.26</b>	<b>\$6,331,295.71</b>	<b>\$5,910,946.00</b>	<b>\$6,442,982.03</b>	<b>\$6,159,071.00</b>	<b>\$248,125.00</b>	<b>4.20%</b>	<b>3.04%</b>
2300-110	Salaries-Admin	\$4,236,604.33	\$4,509,650.80	\$4,080,726.00	\$3,954,163.02	\$3,942,461.00	(\$138,265.00)	-3.39%	1.95%
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%
2300-210	Group Insurance	\$14,003.38	\$30,353.65	\$14,000.00	\$0.00	\$20,271.00	\$6,271.00	44.79%	0.01%
2300-220	Social Security	\$474,236.75	\$475,513.95	\$455,817.00	\$428,666.41	\$435,176.00	(\$20,641.00)	-4.53%	0.21%

	<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 BUDGE</u>
<b>2300-230</b>	Retirement	\$305,520.78	\$295,602.24	\$497,673.00	\$315,926.43	\$463,103.00	(\$34,570.00)	-6.95%	0.23%
<b>2300-240</b>	Tuition Reimb	\$0.00	\$2,802.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2300-260</b>	Workers Comp	\$50,728.49	\$44,036.23	\$55,804.00	\$38,942.04	\$43,335.00	(\$12,469.00)	-22.34%	0.02%
<b>2300-270</b>	Health Insurance	\$1,048,491.17	\$1,191,341.97	\$1,249,423.00	\$1,533,547.95	\$1,605,675.00	\$356,252.00	28.51%	0.79%
<b>2300-290</b>	Other Group Insurance	\$13,369.62	\$52,380.95	\$0.00	\$36,700.00	\$35,000.00	\$35,000.00	#Div/0!	0.02%
<b>2300-310</b>	Tax Coll Commissions	\$685,713.80	\$599,187.36	\$721,235.00	\$746,185.48	\$681,950.00	(\$39,285.00)	-5.45%	0.34%
<b>2300-320</b>	Employee Training Fee	\$0.00	\$276.88	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2300-330</b>	Professional Services	\$511,791.95	\$483,005.43	\$468,500.00	\$488,500.00	\$303,500.00	(\$165,000.00)	-35.22%	0.15%
<b>2300-340</b>	Technical Services	\$150,736.32	\$88,888.38	\$150,000.00	\$150,000.00	\$86,639.00	(\$63,361.00)	-42.24%	0.04%
<b>2300-430</b>	Repairs & Maintenance	\$1,209.85	\$306.17	\$1,250.00	\$500.00	\$500.00	(\$750.00)	-60.00%	0.00%
<b>2300-440</b>	Rentals	\$26,699.00	\$40,053.11	\$26,699.00	\$20,460.98	\$21,993.00	(\$4,706.00)	-17.63%	0.01%
<b>2300-520</b>	Insurance	\$41,514.00	\$88,983.00	\$116,500.00	\$88,405.00	\$91,426.00	(\$25,074.00)	-21.52%	0.05%
<b>2300-530</b>	Communications	\$85,967.73	\$66,367.14	\$72,403.00	\$61,515.14	\$72,403.00	\$0.00	0.00%	0.04%
<b>2300-540</b>	Advertising	\$14,791.48	\$18,006.07	\$17,000.00	\$18,068.96	\$19,000.00	\$2,000.00	11.76%	0.01%
<b>2300-550</b>	Printing Svcs	\$5,057.50	\$880.71	\$13,500.00	\$0.00	\$13,500.00	\$0.00	0.00%	0.01%
<b>2300-580</b>	Travel Expense	\$11,856.87	\$11,998.08	\$17,900.00	\$17,636.92	\$17,900.00	\$0.00	0.00%	0.01%
<b>2300-610</b>	General Supplies	\$70,983.89	\$32,901.78	\$76,894.00	\$50,887.10	\$91,894.00	\$15,000.00	19.51%	0.05%
<b>2300-630</b>	Food	\$0.00	\$282.75	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2300-640</b>	Books & Periodicals	\$3,595.47	\$2,790.81	\$3,900.00	\$0.00	\$3,900.00	\$0.00	0.00%	0.00%
<b>2300-750</b>	Equipment	\$2,561.59	\$13,170.15	\$12,254.00	\$200.00	\$12,254.00	\$0.00	0.00%	0.01%
<b>2300-760</b>	Equipment	\$7,568.05	\$38,206.47	\$7,355.00	\$3,050.00	\$7,355.00	\$0.00	0.00%	0.00%
<b>2300-810</b>	Dues & Fees	\$41,383.37	\$37,800.43	\$44,750.00	\$43,850.00	\$57,869.00	\$13,119.00	29.32%	0.03%
<b>2300-820</b>	Court Fees	\$47,461.50	\$7,009.61	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2300-890</b>	Student Fees for Instru	\$12.00	\$1,504.62	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	0.00%
<b>2300</b>	Administrative Services	\$9,771,229.03	\$9,987,536.75	\$9,798,550.00	\$9,824,264.89	\$9,772,119.00	(\$26,431.00)	-0.27%	4.83%
<b>2400-120</b>	Salaries-Prof	\$675,187.38	\$643,189.39	\$735,958.00	\$652,368.00	\$687,469.00	(\$48,489.00)	-6.59%	0.34%
<b>2400-130</b>	Salaries-Other Prof	\$90,693.06	\$126,254.35	\$0.00	\$124,199.60	\$129,653.00	\$129,653.00	#Div/0!	0.06%
<b>2400-180</b>	Salaries-Custodian	\$313,331.64	\$301,561.06	\$343,022.00	\$323,691.49	\$325,676.00	(\$17,346.00)	-5.06%	0.16%
<b>2400-190</b>	Salaries-Tchr Asst	\$11,838.46	\$5,110.29	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.00%	0.00%
<b>2400-210</b>	Group Insurance	\$0.00	\$2,756.11	\$0.00	\$0.00	\$2,757.00	\$2,757.00	#Div/0!	0.00%
<b>2400-220</b>	Social Security	\$83,526.65	\$82,404.31	\$79,573.00	\$84,146.87	\$87,971.00	\$8,398.00	10.55%	0.04%
<b>2400-230</b>	Retirement	\$53,184.08	\$51,658.75	\$85,878.00	\$62,037.69	\$93,424.00	\$7,546.00	8.79%	0.05%
<b>2400-260</b>	Workers Comp	\$8,235.03	\$7,456.09	\$9,061.00	\$7,433.43	\$8,229.00	(\$832.00)	-9.18%	0.00%

	<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 BUDGE</u>
	<b>2400-270</b> Health Insurance	\$318,098.94	\$369,213.58	\$379,062.00	\$292,730.47	\$315,433.00	(\$63,629.00)	-16.79%	0.16%
	<b>2400-290</b> Other Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>2400-330</b> Professional Services	\$21,708.00	\$19,079.00	\$24,600.00	\$24,600.00	\$24,600.00	\$0.00	0.00%	0.01%
	<b>2400-410</b> Cleaning Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>2400-430</b> Repairs & Maintenance	\$2,436.79	\$1,750.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	0.00%
	<b>2400-530</b> Communications	\$6,743.13	\$2,499.87	\$7,000.00	\$3,763.88	\$7,000.00	\$0.00	0.00%	0.00%
	<b>2400-550</b> Printing Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>2400-580</b> Travel Expense	\$180.91	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00%	0.00%
	<b>2400-610</b> General Supplies	\$16,287.92	\$14,286.26	\$17,850.00	\$28,860.94	\$17,850.00	\$0.00	0.00%	0.01%
	<b>2400-630</b> Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>2400-640</b> Books & Periodicals	\$344.54	\$0.00	\$300.00	\$286.72	\$300.00	\$0.00	0.00%	0.00%
	<b>2400-750</b> Equipment	\$2,921.23	\$3,459.04	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	0.00%
	<b>2400-760</b> Equipment	\$1,595.53	\$2,808.80	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	0.00%
<b>2400</b>	Medical Services	\$1,606,313.29	\$1,633,486.90	\$1,701,504.00	\$1,623,319.09	\$1,719,562.00	\$18,058.00	1.06%	0.85%
	<b>2500-110</b> Salaries-Admin	\$130,222.82	\$228,495.47	\$139,050.00	\$337,237.00	\$218,152.00	\$79,102.00	56.89%	0.11%
	<b>2500-130</b> 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%
	<b>2500-150</b> Salaries Clerical	\$419,909.08	\$386,227.34	\$422,343.00	\$372,924.50	\$342,727.00	(\$79,616.00)	-18.85%	0.17%
	<b>2500-210</b> Group Insurance	\$34,085.07	\$35,966.20	\$0.00	\$0.00	\$35,968.00	\$35,968.00	#Div/0!	0.02%
	<b>2500-220</b> Social Security	\$63,526.34	\$63,114.04	\$61,039.00	\$56,433.86	\$58,760.00	(\$2,279.00)	-3.73%	0.03%
	<b>2500-230</b> Retirement	\$41,660.86	\$38,184.40	\$67,832.00	\$41,606.14	\$66,441.00	(\$1,391.00)	-2.05%	0.03%
	<b>2500-240</b> Tuition Reimb	\$618.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>2500-260</b> Workers Comp	\$6,714.79	\$5,750.48	\$7,387.00	\$4,985.30	\$4,845.00	(\$2,542.00)	-34.41%	0.00%
	<b>2500-270</b> Health Insurance	\$202,383.06	\$202,031.77	\$241,167.00	\$214,153.68	\$231,268.00	(\$9,899.00)	-4.10%	0.11%
	<b>2500-290</b> Other Group Insurance	\$0.00	\$16,100.00	\$0.00	\$15,000.00	\$0.00	\$0.00	#Num!	0.00%
	<b>2500-330</b> Professional Services	\$528,816.40	\$320,106.41	\$231,500.00	\$290,409.92	\$319,300.00	\$87,800.00	37.93%	0.16%
	<b>2500-340</b> Technical Services	\$28,320.00	\$20,225.95	\$26,500.00	\$0.00	\$20,226.00	(\$6,274.00)	-23.68%	0.01%
	<b>2500-390</b> Misc Prof Svcs	\$35,496.11	\$14,172.84	\$36,000.00	\$0.00	\$14,173.00	(\$21,827.00)	-60.63%	0.01%
	<b>2500-430</b> Repairs & Maintenance	\$15,019.23	\$23,547.83	\$18,500.00	\$0.00	\$23,550.00	\$5,050.00	27.30%	0.01%
	<b>2500-440</b> Rentals	\$141,800.19	\$134,010.57	\$143,000.00	\$123,536.03	\$162,145.00	\$19,145.00	13.39%	0.08%
	<b>2500-490</b> Misc Purchased Servic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
	<b>2500-520</b> Insurance	\$40.50	\$46,864.00	\$52,000.00	\$47,000.00	\$46,864.00	(\$5,136.00)	-9.88%	0.02%
	<b>2500-530</b> Communications	\$45,908.47	\$45,094.51	\$50,000.00	\$76,534.34	\$50,000.00	\$0.00	0.00%	0.02%
	<b>2500-540</b> Advertising	\$16,046.23	\$10,496.69	\$18,000.00	\$15,898.96	\$17,000.00	(\$1,000.00)	-5.56%	0.01%

	<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 BUDGE</u>
<b>2500-550</b>	Printing Svcs	\$27,758.38	\$2,186.41	\$28,000.00	\$35,871.96	\$28,000.00	\$0.00	0.00%	0.01%
<b>2500-580</b>	Travel Expense	\$476.55	\$675.01	\$0.00	\$581.20	\$1,000.00	\$1,000.00	#Div/0!	0.00%
<b>2500-610</b>	General Supplies	\$46,351.67	\$44,587.37	\$48,000.00	\$45,095.18	\$48,000.00	\$0.00	0.00%	0.02%
<b>2500-640</b>	Books & Periodicals	\$43.96	\$108.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	0.00%
<b>2500-750</b>	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2500-760</b>	Equipment	\$0.00	\$2,731.43	\$4,500.00	\$0.00	\$4,500.00	\$0.00	0.00%	0.00%
<b>2500-810</b>	Dues & Fees	\$437.25	\$22,683.08	\$0.00	\$0.00	\$750.00	\$750.00	#Div/0!	0.00%
<b>2500-820</b>	Court Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2500-830</b>	Debt Interest	\$58,212.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2500-890</b>	Student Fees for Instru	(\$4,974.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2500</b>	Fiscal Services	\$2,136,869.28	\$1,880,285.19	\$1,863,675.00	\$1,882,438.06	\$1,901,391.00	\$37,716.00	2.02%	0.94%
<b>2600-100</b>	Total Salaries	\$0.00	\$288.39	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2600-110</b>	Salaries-Admin	\$110,694.00	\$112,694.00	\$112,694.00	\$225,388.00	\$226,515.00	\$113,821.00	101.00%	0.11%
<b>2600-120</b>	Salaries Prof	\$10,877.58	\$31,687.56	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2600-130</b>	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%
<b>2600-140</b>	Salaries-Maintenance	\$1,410,275.93	\$1,430,017.60	\$1,449,901.00	\$1,557,348.70	\$1,518,488.00	\$68,587.00	4.73%	0.75%
<b>2600-150</b>	Salaries Clerical	\$103,037.39	\$132,604.87	\$135,931.00	\$141,224.50	\$113,905.00	(\$22,026.00)	-16.20%	0.06%
<b>2600-180</b>	Salaries-Custodian	\$4,318,210.41	\$4,453,190.16	\$4,870,596.00	\$4,768,094.46	\$4,617,095.00	(\$253,501.00)	-5.20%	2.28%
<b>2600-210</b>	Group Insurance	\$0.00	\$15,421.62	\$0.00	\$0.00	\$15,423.00	\$15,423.00	#Div/0!	0.01%
<b>2600-220</b>	Social Security	\$479,398.10	\$490,483.68	\$459,809.00	\$506,983.24	\$503,278.00	\$43,469.00	9.45%	0.25%
<b>2600-230</b>	Retirement	\$301,302.76	\$313,643.85	\$495,066.00	\$382,333.88	\$537,560.00	\$42,494.00	8.58%	0.27%
<b>2600-260</b>	Workers Comp	\$48,409.22	\$43,114.51	\$53,251.00	\$44,786.27	\$43,058.00	(\$10,193.00)	-19.14%	0.02%
<b>2600-270</b>	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%	0.84%
<b>2600-290</b>	Other Group Insurance	\$19,535.21	\$4,801.28	\$0.00	\$11,894.52	\$13,000.00	\$13,000.00	#Div/0!	0.01%
<b>2600-320</b>	Employee Training Fee	\$189.00	\$11,298.25	\$3,000.00	\$3,290.63	\$0.00	(\$3,000.00)	-100.00%	0.00%
<b>2600-330</b>	Professional Services	\$49,567.77	\$53,528.61	\$50,000.00	\$50,000.00	\$40,000.00	(\$10,000.00)	-20.00%	0.02%
<b>2600-340</b>	Technical Services	\$0.00	\$1,019.39	\$0.00	\$144,374.50	\$0.00	\$0.00	#Num!	0.00%
<b>2600-350</b>	Security Services	\$218,624.41	\$305,953.11	\$180,000.00	\$180,000.00	\$0.00	(\$180,000.00)	-100.00%	0.00%
<b>2600-390</b>	Misc Prof Svcs	\$95,337.61	\$138,152.50	\$176,195.00	\$176,195.00	\$176,195.00	\$0.00	0.00%	0.09%
<b>2600-410</b>	Cleaning Services	\$195,325.26	\$212,526.28	\$285,000.00	\$222,502.72	\$282,500.00	(\$2,500.00)	-0.88%	0.14%
<b>2600-420</b>	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%	1.62%
<b>2600-430</b>	Repairs & Maintenance	\$525,198.12	\$500,172.04	\$543,375.00	\$543,375.00	\$533,375.00	(\$10,000.00)	-1.84%	0.26%
<b>2600-440</b>	Rentals	\$19,402.10	\$444,400.70	\$20,392.00	\$148,108.77	\$267,762.00	\$247,370.00	1213.07%	0.13%

	<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 BUDGE</u>
<b>2600-450</b>	Construction Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$385,000.00	\$385,000.00	#Div/0!	0.19%
<b>2600-460</b>	Extermination Svcs	\$13,232.00	\$12,380.00	\$17,500.00	\$17,500.00	\$17,500.00	\$0.00	0.00%	0.01%
<b>2600-490</b>	Misc Purchased Servic	\$0.00	\$3,300.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2600-520</b>	Insurance	\$287,941.93	\$345,744.00	\$231,000.00	\$331,103.33	\$347,659.00	\$116,659.00	50.50%	0.17%
<b>2600-530</b>	Communications	\$12,722.28	\$1,587.13	\$250.00	\$1,896.92	\$250.00	\$0.00	0.00%	0.00%
<b>2600-540</b>	Advertising	\$0.00	\$1,061.69	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2600-580</b>	Travel Expense	\$2,200.50	\$4,056.49	\$4,220.00	\$3,139.32	\$7,220.00	\$3,000.00	71.09%	0.00%
<b>2600-590</b>	Other Purch Svcs	\$550.00	\$8.01	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2600-610</b>	General Supplies	\$460,168.53	\$104,654.91	\$531,218.00	\$601,328.12	\$531,218.00	\$0.00	0.00%	0.26%
<b>2600-620</b>	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%	0.77%
<b>2600-640</b>	Books & Periodicals	\$202.00	\$577.95	\$0.00	\$178.08	\$0.00	\$0.00	#Num!	0.00%
<b>2600-750</b>	Equipment	\$26,652.00	\$43,566.22	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	0.00%
<b>2600-760</b>	Equipment	\$41,031.51	\$204,503.48	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	0.01%
<b>2600-810</b>	Dues & Fees	\$1,018.00	\$1,074.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0.00%	0.00%
<b>2600</b>	Operation & Maintenance Svcs	\$14,491,559.94	\$15,198,161.25	\$16,918,669.00	\$16,531,789.34	\$16,924,739.00	\$6,070.00	0.04%	8.36%
<b>2700-110</b>	Salaries-Admin	\$248,391.00	\$233,522.12	\$254,457.00	\$231,095.29	\$197,294.00	(\$57,163.00)	-22.46%	0.10%
<b>2700-140</b>	Salaries Maintenance	\$345,517.68	\$328,926.80	\$358,573.00	\$360,771.82	\$366,460.00	\$7,887.00	2.20%	0.18%
<b>2700-150</b>	Salaries Clerical	\$61,711.05	\$73,657.98	\$75,560.00	\$75,270.00	\$75,270.00	(\$290.00)	-0.38%	0.04%
<b>2700-160</b>		\$23,619.67	\$25,940.34	\$24,600.00	\$2,000.00	\$6,000.00	(\$18,600.00)	-75.61%	0.00%
<b>2700-170</b>	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%	1.06%
<b>2700-210</b>	Group Insurance	\$0.00	\$6,986.73	\$0.00	\$0.00	\$6,989.00	\$6,989.00	#Div/0!	0.00%
<b>2700-220</b>	Social Security	\$224,578.60	\$211,702.21	\$218,319.00	\$211,373.99	\$225,181.00	\$6,862.00	3.14%	0.11%
<b>2700-230</b>	Retirement	\$144,857.87	\$132,045.37	\$237,633.00	\$221,039.00	\$217,334.00	(\$20,299.00)	-8.54%	0.11%
<b>2700-260</b>	Workers Comp	\$23,406.56	\$18,738.24	\$25,748.00	\$4,508.46	\$4,487.00	(\$21,261.00)	-82.57%	0.00%
<b>2700-270</b>	Health Insurance	\$626,326.06	\$699,103.01	\$746,353.00	\$770,079.26	\$757,854.00	\$11,501.00	1.54%	0.37%
<b>2700-290</b>	Other Group Insurance	\$0.00	\$11,217.16	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2700-320</b>	Employee Training Fee	\$0.00	\$0.00	\$0.00	\$83.25	\$92.00	\$92.00	#Div/0!	0.00%
<b>2700-330</b>	Professional Services	\$15,996.30	\$14,524.50	\$18,300.00	\$18,300.00	\$18,300.00	\$0.00	0.00%	0.01%
<b>2700-410</b>	Cleaning Services	\$1,616.25	\$2,962.50	\$2,000.00	\$2,254.97	\$3,700.00	\$1,700.00	85.00%	0.00%
<b>2700-420</b>	Utilities	\$0.00	\$0.00	\$0.00	\$177.27	\$0.00	\$0.00	#Num!	0.00%
<b>2700-430</b>	Repairs & Maintenance	\$82,941.26	\$67,545.12	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	0.00%	0.03%
<b>2700-440</b>	Rentals	\$2,292.00	\$2,292.00	\$2,292.00	\$1,833.60	\$2,292.00	\$0.00	0.00%	0.00%
<b>2700-510</b>	Contracted Transportati	\$626,488.42	\$573,163.65	\$660,000.00	\$660,000.00	\$853,404.00	\$193,404.00	29.30%	0.42%



	<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 BUDGE</u>
<b>2700-520</b>	Insurance	\$136,003.00	\$118,897.00	\$150,000.00	\$96,398.67	\$123,977.00	(\$26,023.00)	-17.35%	0.06%
<b>2700-530</b>	Communications	\$4,394.16	\$4,213.56	\$5,000.00	\$1,095.66	\$5,000.00	\$0.00	0.00%	0.00%
<b>2700-580</b>	Travel Expense	\$16.30	\$48,763.90	\$0.00	\$38,836.56	\$0.00	\$0.00	#Num!	0.00%
<b>2700-590</b>	Other Purch Svcs	\$155,446.18	\$93,924.27	\$210,800.00	\$122,339.66	\$210,800.00	\$0.00	0.00%	0.10%
<b>2700-610</b>	General Supplies	\$260,904.75	\$262,986.06	\$303,110.00	\$180,566.46	\$303,110.00	\$0.00	0.00%	0.15%
<b>2700-620</b>	Energy/Fuel	\$450,916.21	\$473,562.09	\$525,000.00	\$525,000.00	\$621,335.00	\$96,335.00	18.35%	0.31%
<b>2700-640</b>	Books & Periodicals	\$226.95	\$197.00	\$750.00	\$0.00	\$750.00	\$0.00	0.00%	0.00%
<b>2700-750</b>	Equipment	\$0.00	\$0.00	\$2,000.00	\$54,000.00	\$2,000.00	\$0.00	0.00%	0.00%
<b>2700-760</b>	Equipment	\$6,980.68	\$0.00	\$800,000.00	\$800,000.00	\$0.00	(\$800,000.00)	-100.00%	0.00%
<b>2700-810</b>	Dues & Fees	\$1,090.00	\$1,238.00	\$1,200.00	\$232,200.00	\$50.00	(\$1,150.00)	-95.83%	0.00%
<b>2700</b>	Pupil Transportation	\$5,687,905.32	\$5,509,397.35	\$6,918,338.00	\$6,841,782.79	\$6,215,003.00	(\$703,335.00)	-10.17%	3.07%
<b>2800-110</b>	Salaries-Admin	\$444,209.80	\$293,826.88	\$215,743.00	\$519,049.82	\$411,885.00	\$196,142.00	90.91%	0.20%
<b>2800-120</b>	Salaries Prof	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	(\$500.00)	-100.00%	0.00%
<b>2800-130</b>	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%
<b>2800-140</b>	Salaries-Maintenance	\$206,561.00	\$254,172.00	\$375,797.00	\$350,011.55	\$353,514.00	(\$22,283.00)	-5.93%	0.17%
<b>2800-150</b>	Salaries Clerical	\$334,081.33	\$322,323.31	\$273,404.00	\$371,157.33	\$276,713.00	\$3,309.00	1.21%	0.14%
<b>2800-160</b>	Salaries Technical	\$0.00	\$0.00	\$0.00	\$61,217.52	\$61,809.00	\$61,809.00	#Div/0!	0.03%
<b>2800-210</b>	Group Insurance	\$0.00	\$1,610.46	\$0.00	\$0.00	\$1,612.00	\$1,612.00	#Div/0!	0.00%
<b>2800-220</b>	Social Security	\$78,660.73	\$73,264.20	\$89,679.00	\$91,769.31	\$91,409.00	\$1,730.00	1.93%	0.05%
<b>2800-230</b>	Retirement	\$49,900.72	\$45,807.42	\$92,549.00	\$80,274.89	\$97,651.00	\$5,102.00	5.51%	0.05%
<b>2800-240</b>	Tuition Reimb	\$0.00	\$1,048.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2800-260</b>	Workers Comp	\$5,197.43	\$4,337.16	\$5,719.00	\$7,019.43	\$7,104.00	\$1,385.00	24.22%	0.00%
<b>2800-270</b>	Health Insurance	\$176,220.48	\$201,288.11	\$250,692.00	\$175,409.48	\$272,476.00	\$21,784.00	8.69%	0.13%
<b>2800-290</b>	Other Group Insurance	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	#Div/0!	0.01%
<b>2800-320</b>	Employee Training Fee	\$3,115.00	\$22,405.38	\$500.00	\$31,168.53	\$47,431.00	\$46,931.00	9386.20%	0.02%
<b>2800-330</b>	Professional Services	\$38,141.10	\$14,091.48	\$35,786.00	\$35,786.00	\$35,786.00	\$0.00	0.00%	0.02%
<b>2800-340</b>	Technical Services	\$11,011.00	\$135,479.08	\$133,443.00	\$133,443.00	\$125,444.00	(\$7,999.00)	-5.99%	0.06%
<b>2800-430</b>	Repairs & Maintenance	\$314,863.16	\$234,347.01	\$270,541.00	\$270,541.00	\$290,666.00	\$20,125.00	7.44%	0.14%
<b>2800-440</b>	Rentals	\$48,525.64	\$33,207.25	\$39,648.00	\$32,097.00	\$39,648.00	\$0.00	0.00%	0.02%
<b>2800-530</b>	Communications	\$511,295.49	\$547,090.38	\$570,000.00	\$552,723.83	\$593,472.00	\$23,472.00	4.12%	0.29%
<b>2800-540</b>	Advertising	\$2,324.77	\$1,125.62	\$16,000.00	\$7,601.12	\$11,000.00	(\$5,000.00)	-31.25%	0.01%
<b>2800-550</b>	Printing Svcs	\$3,701.50	\$9,352.95	\$9,500.00	\$16,842.88	\$9,500.00	\$0.00	0.00%	0.00%
<b>2800-580</b>	Travel Expense	\$30,899.11	\$9,892.22	\$17,250.00	\$18,520.60	\$18,550.00	\$1,300.00	7.54%	0.01%

		<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 BUDGE</u>
<u>DESCRIPTION</u>									
<b>2800-610</b>	General Supplies	\$100,795.39	\$20,026.09	\$38,433.00	\$316,355.46	\$24,333.00	(\$14,100.00)	-36.69%	0.01%
<b>2800-630</b>	Food	\$406.30	\$190.00	\$3,120.00	\$3,120.00	\$3,120.00	\$0.00	0.00%	0.00%
<b>2800-640</b>	Books & Periodicals	\$990.31	\$0.00	\$900.00	\$0.00	\$900.00	\$0.00	0.00%	0.00%
<b>2800-750</b>	Equipment	\$1,149.00	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2800-760</b>	Equipment	\$0.00	\$1,546.55	\$119,944.00	\$119,944.00	\$122,944.00	\$3,000.00	2.50%	0.06%
<b>2800-780</b>	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2800-810</b>	Dues & Fees	\$215.00	\$300.00	\$0.00	\$0.00	\$150.00	\$150.00	#Div/0!	0.00%
<b>2800-890</b>	Student Fees for Instru	\$40.88	\$1,058.08	\$200.00	\$200.00	\$200.00	\$0.00	0.00%	0.00%
<b>2800</b>	Support Services Central	\$2,455,992.04	\$2,327,194.51	\$2,655,119.00	\$3,290,838.85	\$2,996,365.00	\$341,246.00	12.85%	1.48%
<b>2900-590</b>	Other Purch Svcs	\$98,393.33	\$104,476.11	\$103,100.00	\$102,448.87	\$102,449.00	(\$651.00)	-0.63%	0.05%
<b>2900-890</b>	Student Fees for Instru	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>2900</b>	IU Services	\$98,393.33	\$104,476.11	\$103,100.00	\$102,448.87	\$102,449.00	(\$651.00)	-0.63%	0.05%
<b>Total 2000's Support Services</b>		<b>\$52,482,984.15</b>	<b>\$50,747,535.54</b>	<b>\$54,290,527.00</b>	<b>\$54,027,439.60</b>	<b>\$53,105,453.00</b>	<b>(\$1,185,074.00)</b>	<b>-2.18%</b>	<b>26.23%</b>
<b>3100-760</b>	Equipment	\$1,377.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3100</b>	Cafeteria Services	\$1,377.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3200-120</b>	Salaries Prof	\$55,509.21	\$32,254.88	\$29,290.00	\$1,801.73	\$31,092.00	\$1,802.00	6.15%	0.02%
<b>3200-130</b>	Salaries-Other Prof	\$143,683.33	\$137,265.41	\$124,630.00	\$124,630.00	\$204,217.00	\$79,587.00	63.86%	0.10%
<b>3200-170</b>	Salaries-Bus Drivers	\$19,213.20	\$25,183.97	\$2,500.00	\$30,222.32	\$31,000.00	\$28,500.00	1140.00%	0.02%
<b>3200-220</b>	Social Security	\$16,601.38	\$14,894.91	\$15,817.00	\$15,817.00	\$20,374.00	\$4,557.00	28.81%	0.01%
<b>3200-230</b>	Retirement	\$10,487.35	\$9,235.16	\$16,937.00	\$16,937.00	\$23,037.00	\$6,100.00	36.02%	0.01%
<b>3200-260</b>	Workers Comp	\$1,788.46	\$1,127.31	\$1,968.00	\$0.00	\$0.00	(\$1,968.00)	-100.00%	0.00%
<b>3200-270</b>	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$27,208.00	\$27,208.00	#Div/0!	0.01%
<b>3200-320</b>	Employee Training Fee	\$0.00	\$0.00	\$0.00	\$148.00	\$163.00	\$163.00	#Div/0!	0.00%
<b>3200-330</b>	Professional Services	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	(\$200.00)	-100.00%	0.00%
<b>3200-340</b>	Technical Services	\$0.00	\$675.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3200-390</b>	Other Prof Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3200-430</b>	Repairs & Maintenance	\$4,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3200-440</b>	Rentals	\$9,161.10	\$4,247.75	\$3,616.00	\$4,719.12	\$5,923.00	\$2,307.00	63.80%	0.00%
<b>3200-530</b>	Communications	\$0.00	\$208.22	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

	<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 BUDGE</u>
<b>3200-540</b>	Advertising	\$0.00	\$0.00	\$0.00	\$1,400.80	\$0.00	\$0.00	#Num!	0.00%
<b>3200-550</b>	Printing Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3200-580</b>	Travel Expense	\$13,219.20	\$1,065.21	\$5,000.00	\$300.68	\$5,000.00	\$0.00	0.00%	0.00%
<b>3200-590</b>	Other Purch Svcs	\$10,820.00	\$10,084.60	\$9,700.00	\$10,925.00	\$9,700.00	\$0.00	0.00%	0.00%
<b>3200-610</b>	General Supplies	\$121,039.24	\$20,746.31	\$10,105.00	\$7,359.42	\$10,105.00	\$0.00	0.00%	0.00%
<b>3200-640</b>	Books & Periodicals	\$35.99	\$0.00	\$0.00	\$67.42	\$0.00	\$0.00	#Num!	0.00%
<b>3200-710</b>	Land Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3200-750</b>	Equipment	\$0.00	\$1,109.34	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3200-760</b>	Equipment	\$1,739.15	\$1,050.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00%	0.00%
<b>3200-810</b>	Dues & Fees	\$3,696.20	\$2,076.90	\$3,800.00	\$499.00	\$3,346.00	(\$454.00)	-11.95%	0.00%
<b>3200-890</b>	Student Fees for Instru	\$1,671.00	\$3,949.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3200</b>	Student Activities	\$412,964.81	\$265,173.97	\$223,763.00	\$214,827.49	\$371,365.00	\$147,602.00	65.96%	0.18%
<b>3300-120</b>	Salaries-Prof	\$2,633.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3300-130</b>	Salaries-Other Prof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3300-180</b>	Salaries-Custodian	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3300-220</b>	Social Security	\$201.44	\$0.00	\$193.00	\$0.00	\$0.00	(\$193.00)	-100.00%	0.00%
<b>3300-230</b>	Retirement	\$125.33	\$0.00	\$203.00	\$203.00	\$0.00	(\$203.00)	-100.00%	0.00%
<b>3300-320</b>	Employee Training Fee	\$800.00	\$7,550.59	\$15,000.00	\$0.00	\$17,480.00	\$2,480.00	16.53%	0.01%
<b>3300-330</b>	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3300-440</b>	Rentals	\$0.00	\$0.00	\$0.00	\$1,683.17	\$0.00	\$0.00	#Num!	0.00%
<b>3300-550</b>	Printing Svcs	\$120.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3300-580</b>	Travel Expense	\$6,161.57	\$32.64	\$10,830.00	\$10,000.00	\$10,830.00	\$0.00	0.00%	0.01%
<b>3300-610</b>	General Supplies	\$3,273.09	\$2,958.10	\$5,000.00	\$10,667.10	\$5,000.00	\$0.00	0.00%	0.00%
<b>3300-630</b>	Food	\$2,236.37	\$1,262.50	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3300-640</b>	Books & Periodicals	\$1,119.70	\$138.00	\$0.00	\$1,475.54	\$0.00	\$0.00	#Num!	0.00%
<b>3300-750</b>	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3300-890</b>	Student Fees for Instru	\$0.00	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3300</b>	Community Services	\$16,670.97	\$12,061.83	\$31,226.00	\$24,028.81	\$33,310.00	\$2,084.00	6.67%	0.02%
<b>3400-610</b>	General Supplies	\$3,187.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>3400-640</b>	Books & Periodicals	\$0.00	\$0.00	\$0.00	\$168.00	\$0.00	\$0.00	#Num!	0.00%
<b>3400-890</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

	<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 BUDGE</u>
<b>3400</b>	SCHOLARSHIPS & AWARDS	\$3,187.80	\$0.00	\$0.00	\$168.00	\$0.00	\$0.00	#Num!	0.00%
<b>Total 3000's Non Instructional</b>		<b>\$434,200.64</b>	<b>\$277,235.80</b>	<b>\$254,989.00</b>	<b>\$239,024.30</b>	<b>\$404,675.00</b>	<b>\$149,686.00</b>	<b>58.70%</b>	<b>0.20%</b>
<b>4400-330</b>	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>4400</b>	Arch & Eng-Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>Facilities Construction &amp; Improvement</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#Num</b>	<b>0.00%</b>
<b>5100-830</b>	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%	6.99%
<b>5100-880</b>	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%
<b>5100-910</b>	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%	4.75%
<b>5100-920</b>	Authority Payments	\$0.00	\$0.00	\$100,300.00	\$100,300.00	\$100,300.00	\$0.00	0.00%	0.05%
<b>5100</b>	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%	11.83%
<b>5200-930</b>	Transfer to Other Fund	\$1,371,582.76	\$1,376,288.24	\$1,410,529.00	\$1,410,529.00	\$1,197,329.00	(\$213,200.00)	-15.11%	0.59%
<b>5200</b>	Fund Transfers-Athletic & Capital	\$1,371,582.76	\$1,376,288.24	\$1,410,529.00	\$1,410,529.00	\$1,197,329.00	(\$213,200.00)	-15.11%	0.59%
<b>5400-930</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>5400</b>	GENERAL FUND INTRAFUND TR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>5800-220</b>	Social Security	\$0.00	\$0.00	(\$35,351.00)	\$0.00	\$0.00	\$35,351.00	-100.00%	0.00%
<b>5800-230</b>	Retirement	\$0.00	\$0.00	(\$37,985.00)	\$0.00	\$0.00	\$37,985.00	-100.00%	0.00%
<b>5800-250</b>	Unemployment	(\$0.03)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>5800-260</b>	Workers Comp	\$0.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>5800-270</b>	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
<b>5800</b>	Temporary Reserves	\$0.00	\$0.00	(\$73,336.00)	\$0.00	\$0.00	\$73,336.00	-100.00%	0.00%
<b>5900-840</b>	Contingency	\$0.00	\$0.00	\$2,588,000.00	\$588,000.00	\$1,600,000.00	(\$988,000.00)	-38.18%	0.79%
<b>5900</b>	Budgetary Reserve	\$0.00	\$0.00	\$2,588,000.00	\$588,000.00	\$1,600,000.00	(\$988,000.00)	-38.18%	0.79%

05-May-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 BUDGE</u>
<b>Total 5000's Debt &amp; Transfers</b>	\$22,199,614.25	\$21,674,299.95	\$26,847,119.00	\$24,942,240.45	\$26,751,718.00	(\$95,401.00)	-0.36%	13.21%
<b><u>Grand Total:</u></b>	\$185,588,449.40	\$187,550,583.44	\$207,246,829.00	\$198,703,285.07	\$202,457,943.00	(\$4,788,886.00)	-2.31%	

## Bethlehem Area School District 2011-12 Budget Calendar

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

<b>January 10, 2011</b>	Budget Workshop
<b>January 18, 2011</b>	Printing and public inspection of proposed preliminary budget (20 days prior to adoption)
<b>January 21, 2011</b>	Public notice proposed preliminary budget (10 days prior to adoption)
<b>February 7, 2011</b>	Preliminary budget adoption ( <i>SPECIAL BOARD MTG</i> ) (90 days prior to primary election)
<b>February 21, 2011</b>	Deadline to submit tax rate increase for preliminary budget on uniform form to PDE (85 days prior to primary election)
<b>March 3, 2011</b>	Deadline to submit exceptions to PDE or Court of Common Pleas (75 days prior to primary election)
<b>March 3, 2011</b>	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)
<b>March 23, 2011</b>	Deadline for PDE or Court of Common Pleas to rule on request for exception (55 days prior to primary election)
<b>March 28, 2011</b>	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)
<b>April 4, 2011</b>	Budget Workshop
<b>May 9, 2011</b>	Proposed Final Budget Adoption by Board (30 days prior to adoption)
<b>May 9, 2011</b>	Budget Hearing
<b>May 17, 2011</b>	<b>Primary Election</b>
<b>May 13, 2011</b>	Printing and public inspection of proposed final budget (20 days prior to adoption)
<b>May 28, 2011</b>	Public notice proposed final budget (10 days prior to adoption)
<b>June 13, 2011</b>	Final Adoption of Budget ( <i>SPECIAL BOARD MTG</i> )