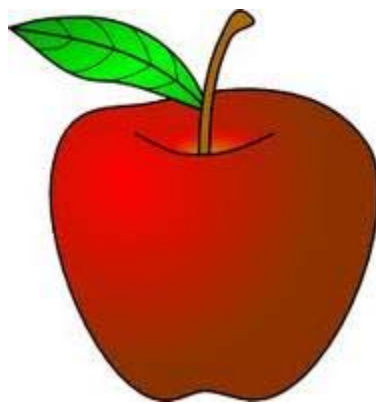


**BASD
PROPOSED
PRELIMINARY
GENERAL FUND
BUDGET
2012-2013**



January 11, 2012

**Bethlehem Area School District
2012-13 Proposed Preliminary Budget
At A Glance**

January 3, 2012

	2010-11 Actual	2011-12 Budget	2012-13 Budget	Dollar Change	Percentage Change
<u>Revenues:</u>					
Local	\$141,437,640	\$146,040,361	\$146,158,482	\$118,121	0.08%
State	\$51,645,940	\$52,399,915	\$54,591,940	\$2,192,025	4.18%
Federal	\$11,347,749	\$5,328,988	\$4,987,595	(\$341,393)	-6.41%
Other	\$22,500	\$40,000	\$32,500	(\$7,500)	-18.75%
Total Revenue	\$204,453,829	\$203,809,264	\$205,770,517	\$1,961,253	0.96%

Total Revenue With Full 2.1% Index \$ 208,431,413

<u>Expenditures:</u>					
Instruction	\$122,698,873	\$123,809,833	\$130,145,902	\$6,336,069	5.12%
Support Services	\$49,192,593	\$52,524,584	\$52,559,246	\$34,662	0.07%
**Non-Instr Svcs	\$2,053,596	\$1,809,353	\$1,946,917	\$137,564	7.60%
Facilities	\$677,552	\$0	\$3,443	\$3,443	
**Debt Svc/Transfers	\$23,062,651	\$25,665,494	\$26,182,034	\$516,540	2.01%
Total Expenditures	\$197,685,264	\$203,809,264	\$210,837,542	\$7,028,278	3.45%

Revenue/Expenditure GAP (R/E-GAP) \$5,067,025

Act 1 Index	0.9400	2.10%	\$ 2,660,896
Preliminary Estimated Exceptions	1.4056	3.13%	\$ 3,978,814
Est Max Allowable Tax Increase	2.3456	5.22%	\$ 6,639,710

Millage Needed 1.7900 **0.8500 mills above index**
4.0% tax increase

Value of One Mill \$ 2,830,740

2012-13 Est. Millage Rate 46.7100 Amt needed to fully fund current proposal
2011-12 Millage Rate 44.9200

The revenue/expenditure gap (R/E-GAP) of \$5,067,025 must be resolved by June 2012 as a result of increased revenue, decreased expenditures or some combination thereof.

BOD BOD BOD

Closing the R/E-GAP must occur within certain parameters:

- * A 0% tax rate increase (-0- mill) would require the R/E-GAP of \$5,067,025 to be closed by reduced expenditures and/or increased state/federal revenue.
- * A 2.1% tax rate increase (Act 1 Index = 0.9400 mills) would reduce the R/E-GAP by \$2,660,896 leaving \$2,406,129 in reduced expenditures and/or increased state/federal revenue.
- * A 4.0% tax rate increase (Act 1 Index plus preliminary estimated exceptions = 1.7900 mills) would reduce the R/E-GAP by \$5,067,025 leaving (\$0) in reduced expenditures and/or increased state/federal revenue.
- * The proposed preliminary budget qualifies for an Act 1 Exception request because the proposed tax rate increase (4.0%) is greater than the Act 1 index of 2.1%.

BOD BOD BOD

However, BASD cannot raise tax millage above the Act 1 Index plus estimated exceptions.

BOD BOD BOD

Bethlehem Area School District 2012-13 Budget Calendar

October 2011	Budget documents distributed to administrators.
November 2011	All budget requisitions and data due in Business Office. Final Personnel Requirements (+/-) due to Superintendent Business Office & Superintendent review of requisition data
December 2011	Administration review draft budget proposal

December 5, 2011	School Board & Administration review draft budget parameters
January 3, 2012	Printing and public inspection of proposed preliminary budget (20 days prior to adoption)
January 11, 2012	Budget Workshop (East Hills MS, Auditorium)
January 13, 2012	Public notice proposed preliminary budget (10 days prior to adoption)
January 17, 2012	Finance Committee Meeting
January 23, 2012	Preliminary budget adoption (90 days prior to primary election) (Regular Bd.Mtg, East Hills MS, Aud.)
January 30, 2012	Deadline to submit tax rate increase for preliminary budget on uniform form to PDE (85 days prior to primary election)
February 9, 2012	Deadline to submit exceptions to PDE or Court of Common Pleas (75 days prior to primary election)
February 9, 2012	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)
February 23, 2012	Budget Workshop (Freedom HS, Aud.)
February 29, 2012	Deadline for PDE or Court of Common Pleas to rule on request for exception (55 days prior to primary election)
March 5, 2012	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)
March 28, 2012	Budget Workshop (East Hills MS, Aud.)
April 24, 2012	Primary Election
April 26, 2012	Budget Workshop – Review Proposed Final Budget (East Hills MS, Aud.)
May 14, 2012	Proposed Final Budget Adoption by Board (30 days prior to adoption) (SPECIAL BOARD MTG w/ <i>Finance Comm.</i> , East Hills MS, Aud.)
May 18, 2012	Printing and public inspection of proposed final budget (20 days prior to adoption)
May 28, 2012	Public notice proposed final budget (10 days prior to adoption)
June 18, 2012	Final Adoption of Budget (SPECIAL BOARD MTG w/ <i>Finance Comm.</i> , East Hills MS, Aud.)

2012-13 PROPOSED PRELIMINARY GENERAL FUND BUDGET

Expenditure Summary by Functional Area

09-Jan-12

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction and Improvement Services, and 5)

Other Financing Uses. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive.

DESCRIPTION	10-11 ACTUAL	11-12 BUDGET	12-13 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction	\$85,229,601.42	\$87,819,672.00	\$92,799,956.00	\$4,980,284.00	5.67%	44.01%
1200 Special Education	\$22,532,522.23	\$22,218,622.00	\$24,163,337.00	\$1,944,715.00	8.75%	11.46%
1300 Vocational Education	\$8,807,022.42	\$8,550,860.00	\$8,451,590.00	(\$99,270.00)	-1.16%	4.01%
1400 Other Instructional Programs	\$2,008,520.60	\$2,438,912.00	\$1,891,817.00	(\$547,095.00)	-22.43%	0.90%
1500 Non Public Programs	\$3,807.93	\$17,500.00	\$20,000.00	\$2,500.00	14.29%	0.01%
1600 Adult Education	\$5,627.94	\$7,241.00	\$6,815.00	(\$426.00)	-5.88%	0.00%
1700 Community College	\$2,142,961.23	\$2,130,820.00	\$2,174,556.00	\$43,736.00	2.05%	1.03%
1800 Pre-Kindergarten Programs	\$1,968,809.55	\$626,206.00	\$637,831.00	\$11,625.00	1.86%	0.30%
Total Instruction	\$122,698,873.32	\$123,809,833.00	\$130,145,902.00	\$6,336,069.00	5.12%	61.73%
2100 Student Services	\$8,334,163.37	\$7,319,954.00	\$7,868,455.00	\$548,501.00	7.49%	3.73%
2200 Support Services	\$5,192,112.99	\$5,409,806.00	\$5,448,704.00	\$38,898.00	0.72%	2.58%
2300 Administrative Services	\$10,562,570.23	\$9,458,158.00	\$9,598,246.00	\$140,088.00	1.48%	4.55%
2400 Medical Services	\$1,613,594.04	\$1,719,256.00	\$1,870,439.00	\$151,183.00	8.79%	0.89%
2500 Fiscal Services	\$1,417,185.75	\$1,854,347.00	\$1,623,489.00	(\$230,858.00)	-12.45%	0.77%
2600 Operation & Maintenance	\$14,044,216.14	\$17,161,902.00	\$16,778,333.00	(\$383,569.00)	-2.24%	7.96%
2700 Pupil Transportation	\$5,606,155.73	\$6,216,420.00	\$6,590,062.00	\$373,642.00	6.01%	3.13%
2800 Support Services Central	\$2,318,343.59	\$3,282,292.00	\$2,681,215.00	(\$601,077.00)	-18.31%	1.27%
2900 IU Services	\$104,250.79	\$102,449.00	\$100,303.00	(\$2,146.00)	-2.09%	0.05%
Total Support Services	\$49,192,592.63	\$52,524,584.00	\$52,559,246.00	\$34,662.00	0.07%	24.93%
3200 Student Activities	\$1,895,840.93	\$1,776,043.00	\$1,946,215.00	\$170,172.00	9.58%	0.92%
3300 Community Services	\$157,254.58	\$33,310.00	\$702.00	(\$32,608.00)	-97.89%	0.00%
3400 Scholarships & Awards	\$500.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Non Instructional	\$2,053,595.51	\$1,809,353.00	\$1,946,917.00	\$137,564.00	7.60%	0.92%
4200 Existing Site Improvement	\$65,679.70	\$0.00	\$0.00	\$0.00	0.00%	0.00%
4300 Arch & Eng-Additional	\$5,370.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
4400 Arch & Eng-Improvements	\$3,442.64	\$0.00	\$3,443.00	\$3,443.00	0.00%	0.00%
4600 Bldg Improvement	\$603,059.58	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Facilities	\$677,551.92	\$0.00	\$3,443.00	\$3,443.00	0.00%	0.00%
5100 Debt Service	\$23,062,650.50	\$24,065,494.00	\$23,182,034.00	(\$883,460.00)	-3.67%	11.00%
5900 Budgetary Reserve	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.42%
Total Debt & Transfers	\$23,062,650.50	\$25,665,494.00	\$26,182,034.00	\$516,540.00	2.01%	12.42%
Grand Total:	\$197,685,263.88	\$203,809,264.00	\$210,837,542.00	\$7,028,278.00	3.45%	

2012-13 PROPOSED PRELIMINARY GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

09-Jan-12

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

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

DESCRIPTION	10-11 ACTUAL	11-12 BUDGET	12-13 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
1100 Regular Instruction	\$77,569,029.23	\$83,629,365.00	\$88,584,645.00	\$4,955,280.00	5.93%	42.02%
1190 Title I	\$7,660,572.19	\$4,190,307.00	\$4,215,311.00	\$25,004.00	0.60%	2.00%
1100 Regular Instruction	\$85,229,601.42	\$87,819,672.00	\$92,799,956.00	\$4,980,284.00	5.67%	44.01%
1211 Life Skills Support	\$767,466.76	\$783,682.00	\$1,168,419.00	\$384,737.00	49.09%	0.55%
1221 Hearing Impaired	\$57,633.73	\$0.00	\$42,953.00	\$42,953.00		0.02%
1224 Visually Impaired	\$18,070.66	\$14,756.00	\$22,482.00	\$7,726.00	52.36%	0.01%
1225 Speech & Language	\$1,047,086.85	\$1,111,017.00	\$1,091,320.00	(\$19,697.00)	-1.77%	0.52%
1231 Emotional Support	\$4,159,750.31	\$3,665,590.00	\$4,415,089.00	\$749,499.00	20.45%	2.09%
1233 Autistic Support	\$340,434.75	\$63,364.00	\$389,298.00	\$325,934.00	514.38%	0.18%
1241 Learning Support	\$10,471,125.81	\$10,609,413.00	\$10,877,034.00	\$267,621.00	2.52%	5.16%
1243 Gifted Services	\$120,674.11	\$163,016.00	\$310,882.00	\$147,866.00	90.71%	0.15%
1260 Physical Support	\$176,088.13	\$167,037.00	\$191,958.00	\$24,921.00	14.92%	0.09%
1270 Early Intervention	\$321,361.12	\$143,604.00	\$281,058.00	\$137,454.00	95.72%	0.13%
1280 Early Intervention	\$39,368.07	\$24,621.00	\$27,749.00	\$3,128.00	12.70%	0.01%
1290 Other Special Education	\$5,013,461.93	\$5,472,522.00	\$5,345,095.00	(\$127,427.00)	-2.33%	2.54%
1200 Special Education	\$22,532,522.23	\$22,218,622.00	\$24,163,337.00	\$1,944,715.00	8.75%	11.46%
1340 Family & Consumer Science	\$463,578.20	\$554,388.00	\$464,119.00	(\$90,269.00)	-16.28%	0.22%
1350 Industrial Arts	\$718,616.75	\$764,372.00	\$820,179.00	\$55,807.00	7.30%	0.39%
1360 Business Education	\$1,435,170.22	\$1,422,541.00	\$1,454,581.00	\$32,040.00	2.25%	0.69%
1390 Vocational Education	\$6,189,657.25	\$5,809,559.00	\$5,712,711.00	(\$96,848.00)	-1.67%	2.71%
1300 Vocational Education	\$8,807,022.42	\$8,550,860.00	\$8,451,590.00	(\$99,270.00)	-1.16%	4.01%
1410 Driver Education	\$71.41	\$122.00	\$0.00	(\$122.00)	-100.00%	0.00%
1420 Summer School	\$507,841.03	\$334,015.00	\$410,208.00	\$76,193.00	22.81%	0.19%
1430 Homebound Education	\$225,054.71	\$317,092.00	\$266,841.00	(\$50,251.00)	-15.85%	0.13%
1441 Court Placed Tuition	\$273,980.97	\$271,525.00	\$429,941.00	\$158,416.00	58.34%	0.20%
1442 Alternative Education	\$137,797.22	\$1,371,663.00	\$405,488.00	(\$966,175.00)	-70.44%	0.19%
1450 After School Instr	\$862,859.26	\$144,495.00	\$379,339.00	\$234,844.00	162.53%	0.18%
1490 Other Instructional Programs	\$916.00	\$0.00	\$0.00	\$0.00		0.00%
1400 Other Instructional	\$2,008,520.60	\$2,438,912.00	\$1,891,817.00	(\$547,095.00)	-22.43%	0.90%
1500 Non Public Programs	\$3,807.93	\$17,500.00	\$20,000.00	\$2,500.00	14.29%	0.01%
1500 Non Public Programs	\$3,807.93	\$17,500.00	\$20,000.00	\$2,500.00	14.29%	0.01%
1691 Adult - Instructional Services	\$5,627.94	\$7,241.00	\$6,815.00	(\$426.00)	-5.88%	0.00%
1600 Adult Education	\$5,627.94	\$7,241.00	\$6,815.00	(\$426.00)	-5.88%	0.00%

	<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1700	Community College	\$2,142,961.23	\$2,130,820.00	\$2,174,556.00	\$43,736.00	2.05%	1.03%
1700	Community College	\$2,142,961.23	\$2,130,820.00	\$2,174,556.00	\$43,736.00	2.05%	1.03%
1800	Pre-Kindergarten Programs	\$1,968,809.55	\$626,206.00	\$637,831.00	\$11,625.00	1.86%	0.30%
1800	Pre-Kindergarten Programs	\$1,968,809.55	\$626,206.00	\$637,831.00	\$11,625.00	1.86%	0.30%
Total Instruction		\$122,698,873.32	\$123,809,833.00	\$130,145,902.00	\$6,336,069.00	5.12%	61.73%

2000 *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.*

2110	Pupil Services	\$541,139.59	\$74,355.00	\$267,327.00	\$192,972.00	259.53%	0.13%
2120	Guidance	\$4,537,568.19	\$4,979,707.00	\$4,867,414.00	(\$112,293.00)	-2.26%	2.31%
2130	Attendance	\$199,006.60	\$212,190.00	\$224,699.00	\$12,509.00	5.90%	0.11%
2140	Psychological Services	\$1,032,207.75	\$1,048,553.00	\$1,171,247.00	\$122,694.00	11.70%	0.56%
2160	Social Work Services	\$1,184,330.85	\$322,432.00	\$769,798.00	\$447,366.00	138.75%	0.37%
2170	Attendance	\$354,077.22	\$342,470.00	\$323,484.00	(\$18,986.00)	-5.54%	0.15%
2190	Other Student Services	\$485,833.17	\$340,247.00	\$244,486.00	(\$95,761.00)	-28.14%	0.12%
2100	Student Services	\$8,334,163.37	\$7,319,954.00	\$7,868,455.00	\$548,501.00	7.49%	3.73%
2200	Support Services	\$0.00	\$143,247.00	\$0.00	(\$143,247.00)	-100.00%	0.00%
2220	Audio Visual Services	\$417,139.77	\$373,313.00	\$442,289.00	\$68,976.00	18.48%	0.21%
2240	Computer Asst. Instruction	\$1,519,630.07	\$1,621,156.00	\$1,613,058.00	(\$8,098.00)	-0.50%	0.77%
2250	Library	\$1,773,924.38	\$1,593,248.00	\$1,448,161.00	(\$145,087.00)	-9.11%	0.69%
2260	Curriculum & Instr Services	\$536,079.47	\$489,132.00	\$801,171.00	\$312,039.00	63.79%	0.38%
2269	Pupil Services	\$685,200.59	\$914,417.00	\$901,051.00	(\$13,366.00)	-1.46%	0.43%
2271	Staff Development-Certified	\$117,485.40	\$128,316.00	\$105,372.00	(\$22,944.00)	-17.88%	0.05%
2272	Staff Dev - Instr Non Cert	\$274.62	\$6,129.00	\$34.00	(\$6,095.00)	-99.45%	0.00%
2280	Non Public Support Services	\$142,378.69	\$140,848.00	\$137,568.00	(\$3,280.00)	-2.33%	0.07%
2200	Support Services	\$5,192,112.99	\$5,409,806.00	\$5,448,704.00	\$38,898.00	0.72%	2.58%
2310	Board Services	\$225,404.06	\$167,338.00	\$236,948.00	\$69,610.00	41.60%	0.11%
2320	Board Treasurer	\$0.00	\$0.00	\$2,000.00	\$2,000.00		0.00%
2330	Tax Collection	\$1,133,585.75	\$931,304.00	\$1,072,908.00	\$141,604.00	15.20%	0.51%
2350	Legal Services	\$499,357.67	\$230,000.00	\$380,000.00	\$150,000.00	65.22%	0.18%
2360	Superintendent's Office	\$563,126.17	\$486,191.00	\$405,884.00	(\$80,307.00)	-16.52%	0.19%
2380	Principal's Office	\$8,104,015.78	\$7,598,325.00	\$7,445,506.00	(\$152,819.00)	-2.01%	3.53%
2390	OTHER ADMINISTRATIVE	\$37,080.80	\$45,000.00	\$55,000.00	\$10,000.00	22.22%	0.03%
2300	Administrative Services	\$10,562,570.23	\$9,458,158.00	\$9,598,246.00	\$140,088.00	1.48%	4.55%
2420	Medical Services	\$27,107.92	\$15,000.00	\$24,000.00	\$9,000.00	60.00%	0.01%
2430	Dental Services	\$10,802.38	\$10,450.00	\$850.00	(\$9,600.00)	-91.87%	0.00%
2440	Nursing Services	\$1,399,356.74	\$1,506,358.00	\$1,642,610.00	\$136,252.00	9.05%	0.78%
2450	Non Public Nursing Services	\$176,327.00	\$187,448.00	\$202,979.00	\$15,531.00	8.29%	0.10%
2400	Medical Services	\$1,613,594.04	\$1,719,256.00	\$1,870,439.00	\$151,183.00	8.79%	0.89%

	<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2500	Fiscal Services	\$1,417,185.75	\$1,854,347.00	\$1,623,489.00	(\$230,858.00)	-12.45%	0.77%
2500	Fiscal Services	\$1,417,185.75	\$1,854,347.00	\$1,623,489.00	(\$230,858.00)	-12.45%	0.77%
2600	Operation & Maintenance	\$12,408,619.73	\$15,809,201.00	\$15,520,121.00	(\$289,080.00)	-1.83%	7.36%
2610	Maintenance Supervisor	\$399,023.70	\$486,186.00	\$611,714.00	\$125,528.00	25.82%	0.29%
2620	Facility Services	\$223,461.86	\$250,000.00	\$0.00	(\$250,000.00)	-100.00%	0.00%
2650	Vehicle Services	\$142.62	\$1,600.00	\$1,600.00	\$0.00	0.00%	0.00%
2660	Security Services	\$1,012,968.23	\$614,915.00	\$644,898.00	\$29,983.00	4.88%	0.31%
2600	Operation & Maintenance	\$14,044,216.14	\$17,161,902.00	\$16,778,333.00	(\$383,569.00)	-2.24%	7.96%
2710	Supervisor Pupil Transp	\$387,567.81	\$421,422.00	\$413,798.00	(\$7,624.00)	-1.81%	0.20%
2720	Pupil Transportation	\$3,938,296.43	\$4,702,622.00	\$5,017,971.00	\$315,349.00	6.71%	2.38%
2730	Crossing Guards	\$207,610.82	\$210,800.00	\$230,000.00	\$19,200.00	9.11%	0.11%
2740	Vehicle Maintenance Svcs	\$1,072,680.67	\$881,576.00	\$928,293.00	\$46,717.00	5.30%	0.44%
2700	Pupil Transportation	\$5,606,155.73	\$6,216,420.00	\$6,590,062.00	\$373,642.00	6.01%	3.13%
2818	Technology Services	\$31,000.00	\$109,944.00	\$9,944.00	(\$100,000.00)	-90.96%	0.00%
2820	Information Services	\$19,371.20	\$56,297.00	\$24,400.00	(\$31,897.00)	-56.66%	0.01%
2830	Personnel Services	\$636,240.78	\$861,217.00	\$627,069.00	(\$234,148.00)	-27.19%	0.30%
2834	Staff Development-Non	\$31,115.32	\$33,629.00	\$30,000.00	(\$3,629.00)	-10.79%	0.01%
2836	Staff Development-Non	\$15,986.13	\$24,452.00	\$25,852.00	\$1,400.00	5.73%	0.01%
2840	Data Processing	\$1,230,833.80	\$1,943,999.00	\$1,646,749.00	(\$297,250.00)	-15.29%	0.78%
2850	State & Federal Liaison	\$353,796.36	\$252,754.00	\$317,201.00	\$64,447.00	25.50%	0.15%
2800	Support Services Central	\$2,318,343.59	\$3,282,292.00	\$2,681,215.00	(\$601,077.00)	-18.31%	1.27%
2900	IU Services	\$104,250.79	\$102,449.00	\$100,303.00	(\$2,146.00)	-2.09%	0.05%
2900	IU Services	\$104,250.79	\$102,449.00	\$100,303.00	(\$2,146.00)	-2.09%	0.05%
Total Support Services		\$49,192,592.63	\$52,524,584.00	\$52,559,246.00	\$34,662.00	0.07%	24.93%

3000 *Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.*

3210	Student Activities	\$264,766.31	\$245,673.00	\$288,520.00	\$42,847.00	17.44%	0.14%
3250	Athletics	\$1,631,074.62	\$1,530,370.00	\$1,657,695.00	\$127,325.00	8.32%	0.79%
3200	Student Activities	\$1,895,840.93	\$1,776,043.00	\$1,946,215.00	\$170,172.00	9.58%	0.92%
3300	Community Services	\$154,666.14	\$33,310.00	\$0.00	(\$33,310.00)	-100.00%	0.00%
3340	Child Care Services	\$711.32	\$0.00	\$702.00	\$702.00		0.00%
3390	OTHER COMMUNITY	\$1,877.12	\$0.00	\$0.00	\$0.00		0.00%
3300	Community Services	\$157,254.58	\$33,310.00	\$702.00	(\$32,608.00)	-97.89%	0.00%
Total Non Instructional		\$2,053,595.51	\$1,809,353.00	\$1,946,917.00	\$137,564.00	7.60%	0.92%

4000 *Facilities Construction & Improvement: Capital Facilities Acquisition, Construction and Improvements are capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.*

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
4200 Existing Site Improvement	\$65,679.70	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4300 Arch & Eng-Additional	\$5,370.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
4400 Arch & Eng-Improvements	\$3,442.64	\$0.00	\$3,443.00	\$3,443.00	\$3,443.00	0.00%
4600 Bldg Improvement	\$603,059.58	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Facilities Construction &	\$677,551.92	\$0.00	\$3,443.00	\$3,443.00	\$3,443.00	0.00%

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.*

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5110 Debt Service	\$22,840,038.31	\$23,945,494.00	\$23,032,034.00	(\$913,460.00)	-3.81%	10.92%
5130 Refund Prior Yr Receipts	\$155,159.07	\$70,000.00	\$150,000.00	\$80,000.00	114.29%	0.07%
5140 SHORT TERM DEBT-TRAN	\$67,453.12	\$50,000.00	\$0.00	(\$50,000.00)	-100.00%	0.00%
5100 Debt Service	\$23,062,650.50	\$24,065,494.00	\$23,182,034.00	(\$883,460.00)	-3.67%	11.00%
5900 Budgetary Reserve	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.42%
5900 Budgetary Reserve	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.42%
Total Debt & Transfers	\$23,062,650.50	\$25,665,494.00	\$26,182,034.00	\$516,540.00	2.01%	12.42%

Grand Total: \$197,685,263.88 \$203,809,264.00 \$210,837,542.00 \$7,028,278.00 3.45%

2012-13 PROPOSED PRELIMINARY 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.

09-Jan-12

DESCRIPTION	10-11 ACTUAL	11-12 BUDGET	12-13 BUDGET	VARIANCE	% CHANGE	% of BUDGET	
<u>Local Revenue</u>							
6111	CURRENT REAL ESTATE	\$116,442,908.35	\$122,058,800.00	\$122,662,177.00	\$603,377.00	0.49%	59.61%
6112	INTERIM REAL ESTATE	\$1,050,017.14	\$1,215,000.00	\$1,300,000.00	\$85,000.00	7.00%	0.63%
6113	PUBLIC UTILITY REALTY	\$178,847.80	\$179,000.00	\$186,753.00	\$7,753.00	4.33%	0.09%
6114	PAYMENTS IN LIEU OF	\$223,146.19	\$265,319.00	\$217,469.00	(\$47,850.00)	-18.03%	0.11%
6120	PER CAPITA TAX SEC 679	\$231,743.38	\$230,000.00	\$231,000.00	\$1,000.00	0.43%	0.11%
6141	PER CAPITA TAX ACT 511	\$231,743.45	\$230,000.00	\$231,000.00	\$1,000.00	0.43%	0.11%
6143	EMERGENCY TAX	\$268,532.96	\$295,000.00	\$289,000.00	(\$6,000.00)	-2.03%	0.14%
6151	EARNED INCOME TAX	\$9,185,253.47	\$11,500,000.00	\$10,750,000.00	(\$750,000.00)	-6.52%	5.22%
6153	REAL ESTATE TRANSFER	\$1,803,797.29	\$1,500,000.00	\$1,900,000.00	\$400,000.00	26.67%	0.92%
6157	MERCANTILE TAX	\$2,648,380.51	\$2,750,000.00	\$2,850,000.00	\$100,000.00	3.64%	1.39%
6211	TAX INCREMENT FINANCING	(\$2,459,223.72)	(\$2,518,725.00)	(\$4,017,912.00)	(\$1,499,187.00)	59.52%	-1.95%
6411	DELINQUENT REAL ESTATE	\$5,302,847.15	\$3,400,000.00	\$5,300,000.00	\$1,900,000.00	55.88%	2.58%
6420	DELINQUENT PER CAPITA	\$51,953.03	\$60,000.00	\$60,000.00	\$0.00	0.00%	0.03%
6457	DELINQUENT MERCANTILE	\$505,990.61	\$430,000.00	\$506,000.00	\$76,000.00	17.67%	0.25%
6510	EARNINGS ON INVESTMENTS	\$134,360.71	\$250,000.00	\$200,000.00	(\$50,000.00)	-20.00%	0.10%
6710	ADMISSIONS	\$104,837.00	\$139,500.00	\$130,000.00	(\$9,500.00)	-6.81%	0.06%
6740	STUDENT FEES	\$0.00	\$55,000.00	\$16,000.00	(\$39,000.00)	-70.91%	0.01%
6790	OTHER STD ACT INCOME	\$144,810.03	\$245,000.00	\$150,000.00	(\$95,000.00)	-38.78%	0.07%
6821	SAFE SCHOOLS GRANT	\$14,714.00	\$0.00	\$12,000.00	\$12,000.00	0.01%	0.01%
6829	STATE REV RECD FRM OTHRS	\$151,835.25	\$155,000.00	\$125,000.00	(\$30,000.00)	-19.35%	0.06%
6831	FED REV FRM OTHR GOVT	\$0.00	\$75,000.00	\$0.00	(\$75,000.00)	-100.00%	0.00%
6832	FEDERAL IDEA REVENUE	\$1,911,564.25	\$1,906,151.00	\$1,843,522.00	(\$62,629.00)	-3.29%	0.90%
6833	FEDERAL ARRA IDEA REV	\$1,559,595.60	\$0.00	\$0.00	\$0.00	0.00%	0.00%
6839	FED REV FROM OTHER	\$239,889.40	\$238,200.00	\$0.00	(\$238,200.00)	-100.00%	0.00%
6910	RENT FROM SCH	\$61,771.56	\$85,000.00	\$105,000.00	\$20,000.00	23.53%	0.05%
6920	CONTRIBUTIONS/DONATIONS	\$189,594.19	\$192,116.00	\$196,473.00	\$4,357.00	2.27%	0.10%
6942	SUMMER SCHOOL TUITION	\$51,410.00	\$80,000.00	\$70,000.00	(\$10,000.00)	-12.50%	0.03%
6943	COMMUNITY ED TUITION	\$67,115.00	\$45,000.00	\$65,000.00	\$20,000.00	44.44%	0.03%
6944	TUITION-OTHR PA LEAs	\$267,764.44	\$200,000.00	\$240,000.00	\$40,000.00	20.00%	0.12%
6980	COMMUNITY SVC	\$4,662.11	\$0.00	\$0.00	\$0.00	0.00%	0.00%
6990	REIMBURSABLE EXPENSES	\$118,399.34	\$115,000.00	\$115,000.00	\$0.00	0.00%	0.06%
6991	REFUND PRIOR YEAR	\$634,151.84	\$535,000.00	\$300,000.00	(\$235,000.00)	-43.93%	0.15%
6999	MISC REVENUE	\$1,438.56	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local Revenue		\$141,437,639.71	\$146,040,361.00	\$146,158,482.00	\$118,121.00	0.08%	71.03%

State Revenue

7110	BASIC INSTRUCTIONAL	\$24,204,717.75	\$27,031,830.00	\$27,035,855.00	\$4,025.00	0.01%	13.14%
7144	CHARTER SCHOOLS	\$1,723,818.48	\$0.00	\$0.00	\$0.00	0.00%	0.00%
7160	TUITION-SEC 1305 & 1306	\$361,341.76	\$380,000.00	\$365,000.00	(\$15,000.00)	-3.95%	0.18%
7220	VOCATIONAL EDUCATION	\$34,087.88	\$70,000.00	\$32,000.00	(\$38,000.00)	-54.29%	0.02%
7250	MIGRATORY CHILDREN	\$600.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	0.00%
7271	SPECIAL EDUCATION	\$6,584,843.45	\$6,584,843.00	\$6,584,843.00	\$0.00	0.00%	3.20%

	<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
7291	EDUCATIONAL ASSISTANCE	\$736,729.00	\$0.00	\$0.00	\$0.00		0.00%
7292	PRE-K COUNTS	\$595,650.00	\$595,650.00	\$596,600.00	\$950.00	0.16%	0.29%
7310	TRANSPORTATION SUBSIDY	\$2,279,810.49	\$2,370,421.00	\$2,370,421.00	\$0.00	0.00%	1.15%
7320	RENTAL/SINKING FUND	\$2,216,353.30	\$2,172,243.00	\$2,013,248.00	(\$158,995.00)	-7.32%	0.98%
7330	MEDICAL & DENTAL	\$352,684.63	\$365,000.00	\$365,000.00	\$0.00	0.00%	0.18%
7340	HOMESTEAD PROPERTY	\$4,740,869.05	\$4,715,051.00	\$4,715,052.00	\$1.00	0.00%	2.29%
7501	PA ACCOUNTABILITY	\$1,693,715.00	\$665,439.00	\$0.00	(\$665,439.00)	-100.00%	0.00%
7502	DUAL ENROLLMENT GRANT	\$42,147.23	\$0.00	\$0.00	\$0.00		0.00%
7599	DCED GRANTS	\$193,315.33	\$150,000.00	\$1,150,000.00	\$1,000,000.00	666.67%	0.56%
7810	STATE SHARE SOCIAL	\$3,341,187.92	\$3,598,458.00	\$3,579,145.00	(\$19,313.00)	-0.54%	1.74%
7820	STATE SHARE	\$2,544,068.74	\$3,698,980.00	\$5,782,776.00	\$2,083,796.00	56.33%	2.81%

Total State Revenue	\$51,645,940.01	\$52,399,915.00	\$54,591,940.00	\$2,192,025.00	4.18%	26.53%
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Federal Revenue

8110	PMTS FOR FEDERALLY	\$18,510.88	\$50,000.00	\$30,000.00	(\$20,000.00)	-40.00%	0.01%
8390	OTHER FED PROG/GRANTS	\$95,549.57	\$0.00	\$0.00	\$0.00		0.00%
8514	TITLE 1 READING FIRST	\$3,087,917.14	\$3,198,698.00	\$3,101,843.00	(\$96,855.00)	-3.03%	1.51%
8515	NCLB TITLE II	\$775,650.76	\$850,000.00	\$702,259.00	(\$147,741.00)	-17.38%	0.34%
8516	NCLB TITLE III	\$302,250.00	\$295,000.00	\$268,493.00	(\$26,507.00)	-8.99%	0.13%
8517	NCLB TITLE IV	\$944,047.82	\$585,000.00	\$585,000.00	\$0.00	0.00%	0.28%
8580	CHILD CARE AND	\$170,290.00	\$170,290.00	\$150,000.00	(\$20,290.00)	-11.91%	0.07%
8690	OTHER FEDERAL GRANTS	\$22,557.37	\$30,000.00	\$0.00	(\$30,000.00)	-100.00%	0.00%
8703	ARRA TITLE I	\$396,131.69	\$0.00	\$0.00	\$0.00		0.00%
8704	ARRA TITLE I SCHL IMPRV	\$90,048.37	\$0.00	\$0.00	\$0.00		0.00%
8708	ARRA SFSF	\$3,352,416.00	\$0.00	\$0.00	\$0.00		0.00%
8709	ARRA EDU JOBS	\$1,984,053.00	\$0.00	\$0.00	\$0.00		0.00%
8810	ACCESS REIMBURSEMENT	\$0.00	\$95,000.00	\$95,000.00	\$0.00	0.00%	0.05%
8820	ACCESS ADMIN	\$108,326.26	\$55,000.00	\$55,000.00	\$0.00	0.00%	0.03%

Total Federal Revenue	\$11,347,748.86	\$5,328,988.00	\$4,987,595.00	(\$341,393.00)	-6.41%	2.42%
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Other Revenue

9400	SALE OF EQUIPMENT	\$22,500.04	\$30,000.00	\$22,500.00	(\$7,500.00)	-25.00%	0.01%
9990	INSURANCE RECOVERIES	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%	0.00%

Total Other Revenue	\$22,500.04	\$40,000.00	\$32,500.00	(\$7,500.00)	-18.75%	0.02%
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<u>Grand Total:</u>	\$204,453,828.62	\$203,809,264.00	\$205,770,517.00	\$1,961,253.00	0.96%
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2012-13 PROPOSED PRELIMINARY GENERAL FUND BUDGET

Expenditures by Major Category

09-Jan-12

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

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

DESCRIPTION	10-11 ACTUAL	11-12 BUDGET	12-13 BUDGET	VARIANCE	% CHANGE	% of BUDGET
110 Salaries-Admin	\$6,425,849.64	\$5,917,667.00	\$5,884,186.00	(\$33,481.00)	-0.57%	2.79%
120 Salaries-Prof	\$67,615,572.29	\$67,252,912.00	\$68,324,140.00	\$1,071,228.00	1.59%	32.41%
130 Salaries-Supplemental	\$3,262,730.95	\$2,638,020.00	\$2,772,388.00	\$134,368.00	5.09%	1.31%
140 Salaries-Tech	\$2,617,437.69	\$2,688,106.00	\$2,689,541.00	\$1,435.00	0.05%	1.28%
150 Salaries-Clerical	\$3,569,734.23	\$3,495,216.00	\$3,599,193.00	\$103,977.00	2.97%	1.71%
160 Salaries-Technical	\$405,041.88	\$402,223.00	\$420,584.00	\$18,361.00	4.56%	0.20%
170 Salaries-Bus Drivers	\$2,261,520.13	\$2,246,824.00	\$2,356,317.00	\$109,493.00	4.87%	1.12%
180 Salaries-Custodian	\$4,742,293.85	\$4,941,699.00	\$4,747,803.00	(\$193,896.00)	-3.92%	2.25%
190 Salaries-Instr Asst	\$3,193,809.49	\$2,691,343.00	\$2,799,418.00	\$108,075.00	4.02%	1.33%
Salaries	\$94,093,990.15	\$92,274,010.00	\$93,593,570.00	\$1,319,560.00	1.43%	44.39%

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.

DESCRIPTION	10-11 ACTUAL	11-12 BUDGET	12-13 BUDGET	VARIANCE	% CHANGE	% of BUDGET
200 Group Benefits	(\$275.40)	\$0.00	\$0.00	\$0.00		0.00%
210 Group Insurance	\$221,821.09	\$150,911.00	\$230,948.00	\$80,037.00	53.04%	0.11%
220 Social Security	\$7,131,368.43	\$7,196,917.00	\$7,158,436.00	(\$38,481.00)	-0.53%	3.40%
230 Retirement	\$5,259,926.70	\$8,165,353.00	\$11,565,692.00	\$3,400,339.00	41.64%	5.49%
240 Tuition Reimb	\$686,797.72	\$700,000.00	\$700,000.00	\$0.00	0.00%	0.33%
250 Unemployment	\$0.00	\$882,000.00	\$750,000.00	(\$132,000.00)	-14.97%	0.36%
260 Workers Comp	\$619,448.82	\$615,728.00	\$629,391.00	\$13,663.00	2.22%	0.30%
270 Health Insurance	\$23,413,625.47	\$23,970,342.00	\$25,272,923.00	\$1,302,581.00	5.43%	11.99%
290 Severance	\$154,798.77	\$206,580.00	\$165,000.00	(\$41,580.00)	-20.13%	0.08%
Benefits	\$37,487,511.60	\$41,887,831.00	\$46,472,390.00	\$4,584,559.00	10.94%	22.04%

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

DESCRIPTION	10-11 ACTUAL	11-12 BUDGET	12-13 BUDGET	VARIANCE	% CHANGE	% of BUDGET
310 Tax Coll Commissions	\$867,711.71	\$681,950.00	\$643,900.00	(\$38,050.00)	-5.58%	0.31%
320 Prof Education Svcs	\$7,005,498.48	\$7,545,769.00	\$7,271,887.00	(\$273,882.00)	-3.63%	3.45%
330 Prof Services	\$1,332,561.42	\$901,578.00	\$1,232,112.00	\$330,534.00	36.66%	0.58%
340 Technical Services	\$208,666.24	\$267,724.00	\$265,566.00	(\$2,158.00)	-0.81%	0.13%

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
350 Security Services	\$376,434.31	\$198,000.00	\$183,755.00	(\$14,245.00)	-7.19%	0.09%
390 Misc Professional	\$4,800.00	\$190,368.00	\$10,000.00	(\$180,368.00)	-94.75%	0.00%
Prof & Tech Svcs	\$9,795,672.16	\$9,785,389.00	\$9,607,220.00	(\$178,169.00)	-1.82%	4.56%

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

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$181,963.76	\$287,700.00	\$212,808.00	(\$74,892.00)	-26.03%	0.10%
420 Utilities	\$2,685,274.52	\$3,282,620.00	\$2,802,346.00	(\$480,274.00)	-14.63%	1.33%
430 Repairs & Maint	\$837,792.39	\$1,043,844.00	\$1,077,816.00	\$33,972.00	3.25%	0.51%
440 Lease Rentals	\$1,009,910.63	\$1,007,561.00	\$1,031,706.00	\$24,145.00	2.40%	0.49%
450 Construction Svcs	\$606,033.58	\$385,000.00	\$285,000.00	(\$100,000.00)	-25.97%	0.14%
460 Extermination Svcs	\$13,476.00	\$17,500.00	\$14,000.00	(\$3,500.00)	-20.00%	0.01%
Purch Property Svcs	\$5,334,450.88	\$6,024,225.00	\$5,423,676.00	(\$600,549.00)	-9.97%	2.57%

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

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted	\$868,625.73	\$853,404.00	\$830,940.00	(\$22,464.00)	-2.63%	0.39%
520 Insurance	\$653,565.18	\$682,656.00	\$709,448.00	\$26,792.00	3.92%	0.34%
530 Communications	\$446,715.21	\$740,185.00	\$680,582.00	(\$59,603.00)	-8.05%	0.32%
540 Advertising	\$36,029.91	\$47,000.00	\$35,000.00	(\$12,000.00)	-25.53%	0.02%
550 Printing Svcs	\$40,547.47	\$57,353.00	\$55,575.00	(\$1,778.00)	-3.10%	0.03%
560 Student Tuition	\$18,635,544.41	\$18,560,886.00	\$20,266,942.00	\$1,706,056.00	9.19%	9.61%
580 Travel	\$111,752.26	\$182,471.00	\$133,050.00	(\$49,421.00)	-27.08%	0.06%
590 Other Purch Svcs	\$489,526.63	\$328,449.00	\$345,003.00	\$16,554.00	5.04%	0.16%
Other Purchased Svcs	\$21,282,306.80	\$21,452,404.00	\$23,056,540.00	\$1,604,136.00	7.48%	10.94%

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

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
600 General Supplies	\$465.97	\$0.00	\$0.00	\$0.00		0.00%
610 General Supplies	\$2,161,288.74	\$2,345,148.00	\$2,855,777.00	\$510,629.00	21.77%	1.35%
620 Energy	\$1,686,097.31	\$2,176,739.00	\$2,079,371.00	(\$97,368.00)	-4.47%	0.99%
630 Food	\$16,070.89	\$7,620.00	\$11,500.00	\$3,880.00	50.92%	0.01%
640 Books	\$1,324,731.81	\$846,823.00	\$1,025,041.00	\$178,218.00	21.05%	0.49%
650 Technology Supplies	\$1,500.00	\$0.00	\$0.00	\$0.00		0.00%
Books & Materials	\$5,190,154.72	\$5,376,330.00	\$5,971,689.00	\$595,359.00	11.07%	2.83%

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

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
710 Land and Improvements	\$65,679.70	\$0.00	\$0.00	\$0.00		0.00%
750 Equip Orig & Additional	\$482,136.90	\$412,247.00	\$67,000.00	(\$345,247.00)	-83.75%	0.03%
760 Equipment Replacement	\$672,097.01	\$223,867.00	\$211,971.00	(\$11,896.00)	-5.31%	0.10%
780 Technology Network	\$3,730.82	\$0.00	\$0.00	\$0.00		0.00%
Equipment	\$1,223,644.43	\$636,114.00	\$278,971.00	(\$357,143.00)	-56.14%	0.13%

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

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
810 Dues & Fees	\$177,790.10	\$78,934.00	\$104,652.00	\$25,718.00	32.58%	0.05%
820 CLAIMS AND	\$51,684.70	\$0.00	\$70,000.00	\$70,000.00		0.03%
830 Debt Interest	\$13,807,033.84	\$14,159,422.00	\$13,257,645.00	(\$901,777.00)	-6.37%	6.29%
840 Contingency	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.42%
880 Refund Prior Yr Receipts	\$155,159.07	\$70,000.00	\$150,000.00	\$80,000.00	114.29%	0.07%
890 Student Fees for	\$63,784.63	\$2,450.00	\$76,800.00	\$74,350.00	3034.69%	0.04%
Other Expenditures	\$14,255,452.34	\$15,910,806.00	\$16,659,097.00	\$748,291.00	4.70%	7.90%

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

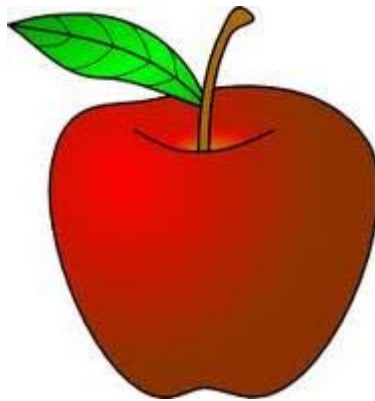
<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
910 Debt Principal	\$9,022,080.80	\$10,361,855.00	\$9,774,389.00	(\$587,466.00)	-5.67%	4.64%
920 Authority Payments	\$0.00	\$100,300.00	\$0.00	(\$100,300.00)	-100.00%	0.00%
Debt Payments & Transfers	\$9,022,080.80	\$10,462,155.00	\$9,774,389.00	(\$687,766.00)	-6.57%	4.64%

Grand Total: **\$197,685,263.88** **\$203,809,264.00** **\$210,837,542.00** **\$7,028,278.00** **3.45%**

BETHLEHEM AREA
SCHOOL DISTRICT

2012-13
PROPOSED PRELIMINARY
GENERAL FUND
BUDGET

SUPPORTING
EXPENDITURE DETAIL



JANUARY 11, 2012

2012-13 PROPOSED PRELIMINARY GENERAL FUND BUDGET

Expenditure Detail

09-Jan-12

<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1100-110 Salaries-Admin	\$72,646.69	\$59,443.78	\$56,268.00	\$0.00	\$58,463.00	\$58,463.00		0.03%
1100-120 Salaries-Prof	\$49,373,404.52	\$50,215,146.93	\$50,510,890.88	\$50,761,965.00	\$51,279,423.00	\$517,458.00	1.02%	24.32%
1100-170 Salaries-Bus Drivers	\$35,941.16	\$46,729.63	\$45,543.37	\$12,500.00	\$0.00	(\$12,500.00)	-100.00%	0.00%
1100-190 Salaries-Tchr Asst	\$1,231,972.36	\$1,141,325.57	\$1,176,104.45	\$1,134,026.00	\$1,120,844.00	(\$13,182.00)	-1.16%	0.53%
1100-200 Total Benefits	\$0.00	\$0.00	(\$275.40)	\$0.00	\$0.00	\$0.00		0.00%
1100-210 Group Insurance	\$0.00	\$120,300.06	\$129,318.77	\$20,300.00	\$141,978.00	\$121,678.00	599.40%	0.07%
1100-220 Social Security	\$3,892,882.09	\$3,933,276.97	\$3,926,057.22	\$4,030,327.00	\$3,923,730.00	(\$106,597.00)	-2.64%	1.86%
1100-230 Retirement	\$2,461,577.66	\$2,500,506.91	\$2,892,117.42	\$4,814,734.00	\$6,553,913.00	\$1,739,179.00	36.12%	3.11%
1100-240 Tuition Reimb	\$846,818.30	\$861,059.27	\$656,798.72	\$700,000.00	\$700,000.00	\$0.00	0.00%	0.33%
1100-250 Unemployment	\$0.00	\$0.00	\$0.00	\$882,000.00	\$750,000.00	(\$132,000.00)	-14.97%	0.36%
1100-260 Workers Comp	\$356,434.19	\$328,911.84	\$396,282.52	\$366,853.00	\$369,450.00	\$2,597.00	0.71%	0.18%
1100-270 Health Insurance	\$9,390,566.26	\$10,854,716.39	\$14,559,070.75	\$13,459,964.00	\$15,416,392.00	\$1,956,428.00	14.54%	7.31%
1100-290 Other Group Insurance	\$36,398.12	\$36,436.42	\$34,667.50	\$142,880.00	\$165,000.00	\$22,120.00	15.48%	0.08%
1100-320 Prof Education Svcs	\$261,626.29	\$156,329.59	\$81,270.74	\$420,092.00	\$66,248.00	(\$353,844.00)	-84.23%	0.03%
1100-330 Professional Services	\$1,309.00	\$48.99	\$94.48	\$500.00	\$0.00	(\$500.00)	-100.00%	0.00%
1100-340 Technical Services	\$6,995.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1100-350 Security Services	\$0.00	\$0.00	\$1,195.89	\$0.00	\$0.00	\$0.00		0.00%
1100-390 Misc Prof Svcs	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1100-430 Repairs & Maintenance	\$37,931.70	\$79,697.98	\$55,594.93	\$48,453.00	\$37,642.00	(\$10,811.00)	-22.31%	0.02%
1100-440 Rentals	\$489,841.29	\$523,510.30	\$451,411.33	\$555,693.00	\$451,428.00	(\$104,265.00)	-18.76%	0.21%
1100-510 Contracted Transp & Academic Trips	\$0.00	\$0.00	\$2,500.62	\$0.00	\$0.00	\$0.00		0.00%
1100-530 Communications	\$2,719.10	\$2,030.95	\$4,643.37	\$3,060.00	\$8,000.00	\$4,940.00	161.44%	0.00%
1100-550 Printing Svcs	\$4,011.65	\$8,187.17	\$2,703.17	\$1,353.00	\$0.00	(\$1,353.00)	-100.00%	0.00%
1100-560 Tuition Other LEAs	\$5,568,059.03	\$6,698,675.77	\$8,162,283.04	\$8,832,234.00	\$9,655,624.00	\$823,390.00	9.32%	4.58%
1100-580 Travel Expense	\$21,227.39	\$27,357.73	\$25,120.62	\$18,422.00	\$15,500.00	(\$2,922.00)	-15.86%	0.01%
1100-590 Other Purch Svcs	\$15,868.00	\$790.00	\$1,594.51	\$0.00	\$0.00	\$0.00		0.00%
1100-610 General Supplies	\$1,081,447.58	\$817,996.63	\$612,955.98	\$711,001.00	\$1,337,614.00	\$626,613.00	88.13%	0.63%
1100-620 Energy/Fuel	\$0.00	\$0.00	\$1,187.27	\$0.00	\$0.00	\$0.00		0.00%
1100-630 Food	\$5,308.75	\$8,805.28	\$2,425.70	\$0.00	\$0.00	\$0.00		0.00%
1100-640 Books & Periodicals	\$1,427,750.14	\$1,142,719.42	\$1,052,561.22	\$593,892.00	\$717,977.00	\$124,085.00	20.89%	0.34%
1100-750 Equipment	\$96,846.09	\$365,517.31	\$364,540.58	\$272,193.00	\$25,000.00	(\$247,193.00)	-90.82%	0.01%
1100-760 Equipment	\$52,463.11	\$648,729.04	\$22,918.02	\$36,301.00	\$5,730.00	(\$30,571.00)	-84.22%	0.00%
1100-810 Dues & Fees	\$1,082.00	\$725.00	\$63.00	\$929.00	\$0.00	(\$929.00)	-100.00%	0.00%
1100-890 Student Registrations	\$40.00	\$17,319.29	\$1,692.75	\$0.00	\$0.00	\$0.00		0.00%
1100 Regular Instruction	\$76,773,767.47	\$80,596,294.22	\$85,229,601.42	\$87,819,672.00	\$92,799,956.00	\$4,980,284.00	5.67%	44.01%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1200-120	Salaries-Prof	\$7,564,397.64	\$7,758,080.08	\$8,189,865.00	\$8,491,115.00	\$8,942,722.00	\$451,607.00	5.32%	4.24%
1200-150	Salaries Clerical	\$0.00	\$0.00	(\$434.25)	\$0.00	\$0.00	\$0.00		0.00%
1200-190	Salaries-Tchr Asst	\$1,402,714.79	\$1,512,076.98	\$1,509,929.01	\$1,233,587.00	\$1,439,840.00	\$206,253.00	16.72%	0.68%
1200-210	Group Insurance	\$0.00	\$24,111.33	\$24,942.80	\$24,126.00	\$25,185.00	\$1,059.00	4.39%	0.01%
1200-220	Social Security	\$725,871.59	\$711,912.05	\$745,155.61	\$764,537.00	\$784,793.00	\$20,256.00	2.65%	0.37%
1200-230	Retirement	\$460,951.61	\$445,572.41	\$547,452.49	\$821,404.00	\$1,267,858.00	\$446,454.00	54.35%	0.60%
1200-240	Tuition Reimb	\$0.00	\$0.00	\$237.00	\$0.00	\$0.00	\$0.00		0.00%
1200-260	Workers Comp	\$59,368.58	\$64,556.51	\$70,907.37	\$69,467.00	\$69,969.00	\$502.00	0.72%	0.03%
1200-270	Health Insurance	\$2,264,362.32	\$2,541,651.21	\$2,804,724.21	\$2,761,747.00	\$2,682,432.00	(\$79,315.00)	-2.87%	1.27%
1200-290	Other Group Insurance	\$99.09	\$0.00	\$480.00	\$0.00	\$0.00	\$0.00		0.00%
1200-320	Prof Education Svcs	\$5,791,931.48	\$5,138,279.07	\$6,503,411.33	\$5,373,042.00	\$6,237,442.00	\$864,400.00	16.09%	2.96%
1200-330	Professional Services	\$18,980.90	\$53,463.01	\$37,949.48	\$432.00	\$23,000.00	\$22,568.00	5224.07%	0.01%
1200-340	Technical Services	\$0.00	\$2,594.94	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1200-430	Repairs & Maintenance	\$1,717.66	\$196.00	\$886.45	\$0.00	\$0.00	\$0.00		0.00%
1200-440	Rentals	\$0.00	\$0.00	\$6,090.15	\$0.00	\$5,592.00	\$5,592.00		0.00%
1200-510	Contracted Transp & Academic Trips	\$0.00	\$0.00	\$850.00	\$0.00	\$0.00	\$0.00		0.00%
1200-530	Communications	\$578.64	\$54.04	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1200-540	Advertising	\$289.00	\$402.50	\$100.66	\$0.00	\$0.00	\$0.00		0.00%
1200-550	Printing Svcs	\$0.00	\$0.00	\$51.30	\$0.00	\$0.00	\$0.00		0.00%
1200-560	Tuition Other LEAs	\$1,248,347.14	\$1,994,834.46	\$1,977,906.69	\$2,352,327.00	\$2,536,804.00	\$184,477.00	7.84%	1.20%
1200-580	Travel Expense	\$9,839.45	\$13,279.01	\$13,208.44	\$15,000.00	\$0.00	(\$15,000.00)	-100.00%	0.00%
1200-590	Other Purch Svcs	\$5,683.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1200-610	General Supplies	\$16,721.16	\$22,847.27	\$40,463.62	\$98,738.00	\$75,700.00	(\$23,038.00)	-23.33%	0.04%
1200-640	Books & Periodicals	\$3,530.65	\$28,060.24	\$12,297.23	\$102,000.00	\$22,000.00	(\$80,000.00)	-78.43%	0.01%
1200-750	Equipment	\$6,338.72	\$13,512.89	\$4,568.39	\$111,050.00	\$9,000.00	(\$102,050.00)	-91.90%	0.00%
1200-760	Equipment	\$0.00	\$5,562.99	\$444.00	\$50.00	\$0.00	(\$50.00)	-100.00%	0.00%
1200-810	Dues & Fees	\$2,649.00	\$1,125.00	\$1,811.00	\$0.00	\$1,000.00	\$1,000.00		0.00%
1200-820	Court Fees	\$26,200.00	\$29,373.16	\$39,000.00	\$0.00	\$40,000.00	\$40,000.00		0.02%
1200-890	Student Fees Instruction Related Events	\$60.00	\$654.00	\$224.25	\$0.00	\$0.00	\$0.00		0.00%
1200	Special Education	\$19,610,633.06	\$20,362,199.15	\$22,532,522.23	\$22,218,622.00	\$24,163,337.00	\$1,944,715.00	8.75%	11.46%
1300-120	Salaries-Prof	\$1,806,820.69	\$1,786,341.29	\$1,721,877.05	\$1,827,530.00	\$1,882,138.00	\$54,608.00	2.99%	0.89%
1300-210	Group Insurance	\$0.00	\$4,619.78	\$4,359.07	\$4,622.00	\$3,995.00	(\$627.00)	-13.57%	0.00%
1300-220	Social Security	\$138,241.45	\$137,085.73	\$129,180.85	\$139,810.00	\$137,878.00	(\$1,932.00)	-1.38%	0.07%
1300-230	Retirement	\$89,402.58	\$86,330.64	\$97,374.00	\$150,229.00	\$222,700.00	\$72,471.00	48.24%	0.11%
1300-260	Workers Comp	\$13,114.03	\$12,396.23	\$12,391.98	\$12,731.00	\$12,824.00	\$93.00	0.73%	0.01%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1300-270	Health Insurance	\$325,985.81	\$336,103.05	\$492,042.00	\$507,272.00	\$344,122.00	(\$163,150.00)	-32.16%	0.16%
1300-430	Repairs & Maintenance	\$10,543.75	\$11,861.04	\$12,799.18	\$13,000.00	\$10,700.00	(\$2,300.00)	-17.69%	0.01%
1300-440	Rentals	\$0.00	\$0.00	\$521.16	\$0.00	\$522.00	\$522.00		0.00%
1300-560	Tuition Other LEAs	\$5,663,774.20	\$5,327,418.84	\$6,189,657.25	\$5,183,476.00	\$5,712,711.00	\$529,235.00	10.21%	2.71%
1300-580	Travel Expense	\$0.00	\$530.86	\$331.25	\$0.00	\$0.00	\$0.00		0.00%
1300-610	General Supplies	\$57,925.69	\$64,335.78	\$61,738.74	\$69,116.00	\$63,000.00	(\$6,116.00)	-8.85%	0.03%
1300-620	Fuel	\$0.00	\$0.00	\$75.76	\$0.00	\$0.00	\$0.00		0.00%
1300-640	Books & Periodicals	\$5,513.65	\$20,802.64	\$45,825.11	\$13,871.00	\$36,000.00	\$22,129.00	159.53%	0.02%
1300-750	Equipment	\$4,604.65	\$0.00	\$3,282.50	\$250.00	\$0.00	(\$250.00)	-100.00%	0.00%
1300-760	Equipment	\$0.00	\$1,118.00	\$35,566.52	\$2,870.00	\$25,000.00	\$22,130.00	771.08%	0.01%
1300-830	Debt Interest	\$0.00	\$0.00	\$0.00	\$161,416.00	\$0.00	(\$161,416.00)	-100.00%	0.00%
1300-910	Debt Principal	\$0.00	\$0.00	\$0.00	\$464,667.00	\$0.00	(\$464,667.00)	-100.00%	0.00%
1300	Vocational Education	\$8,115,926.50	\$7,788,943.88	\$8,807,022.42	\$8,550,860.00	\$8,451,590.00	(\$99,270.00)	-1.16%	4.01%
1400-110	Salaries-Admin	\$89,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1400-120	Salaries-Prof	\$1,376,982.55	\$1,242,926.41	\$1,231,100.22	\$548,324.00	\$726,184.00	\$177,860.00	32.44%	0.34%
1400-150	Salaries Clerical	\$26,987.64	\$160.10	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1400-180	Salaries Hall Monitors	\$0.00	\$859.44	\$1,410.61	\$0.00	\$0.00	\$0.00		0.00%
1400-190	Salaries-Tchr Asst	\$73,355.24	\$58,053.24	\$44,430.08	\$0.00	\$20,500.00	\$20,500.00		0.01%
1400-210	Group Insurance	\$0.00	\$572.16	\$743.20	\$571.00	\$0.00	(\$571.00)	-100.00%	0.00%
1400-220	Social Security	\$115,337.47	\$99,400.81	\$101,489.01	\$106,885.00	\$57,471.00	(\$49,414.00)	-46.23%	0.03%
1400-230	Retirement	\$65,018.87	\$56,416.92	\$71,555.96	\$115,234.00	\$91,993.00	(\$23,241.00)	-20.17%	0.04%
1400-260	Workers Comp	\$2,944.73	\$1,541.80	\$2,112.78	\$0.00	\$9,240.00	\$9,240.00		0.00%
1400-270	Health Insurance	\$30,676.37	\$12,494.54	\$25,240.00	\$0.00	\$0.00	\$0.00		0.00%
1400-320	Prof Education Svcs	\$169,566.71	\$557,364.85	\$270,659.96	\$1,576,374.00	\$727,182.00	(\$849,192.00)	-53.87%	0.34%
1400-330	Professional Services	\$0.00	\$0.00	\$24,599.16	\$0.00	\$0.00	\$0.00		0.00%
1400-340	Technical Services	\$4,098.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1400-430	Repairs & Maintenance	\$0.00	\$238.00	\$138.00	\$0.00	\$0.00	\$0.00		0.00%
1400-440	Rentals	\$0.00	\$0.00	\$55.00	\$330.00	\$0.00	(\$330.00)	-100.00%	0.00%
1400-510	Contracted Transportation & Academic Trips	\$0.00	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00		0.00%
1400-530	Communications	\$426.36	\$91.52	\$794.90	\$0.00	\$0.00	\$0.00		0.00%
1400-550	Printing Svcs	\$96.57	\$0.00	\$39.71	\$0.00	\$0.00	\$0.00		0.00%
1400-560	Tuition Other LEAs	\$70,145.16	\$154,230.79	\$169,413.95	\$66,814.00	\$193,247.00	\$126,433.00	189.23%	0.09%
1400-580	Travel Expense	\$36,066.06	\$12,315.41	\$8,867.62	\$5,800.00	\$6,000.00	\$200.00	3.45%	0.00%
1400-610	General Supplies	\$63,235.25	\$9,428.25	\$14,347.61	\$13,580.00	\$15,000.00	\$1,420.00	10.46%	0.01%
1400-630	Food	\$1,990.91	\$708.00	\$5,137.06	\$0.00	\$4,000.00	\$4,000.00		0.00%
1400-640	Books & Periodicals	\$44,834.69	\$1,185.13	\$14,264.81	\$5,000.00	\$15,000.00	\$10,000.00	200.00%	0.01%
1400-750	Equipment	\$2,746.86	\$999.00	\$639.96	\$0.00	\$1,000.00	\$1,000.00		0.00%
1400-890	Student Fees for Instruction Related Events	\$0.00	\$8,692.75	\$21,456.00	\$0.00	\$25,000.00	\$25,000.00		0.01%
1400	Other Instructional Programs	\$2,174,112.44	\$2,217,679.12	\$2,008,520.60	\$2,438,912.00	\$1,891,817.00	(\$547,095.00)	-22.43%	0.90%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1500-320	Prof Education Svcs	\$10,300.00	\$16,704.00	\$3,505.00	\$17,500.00	\$20,000.00	\$2,500.00	14.29%	0.01%
1500-580	Travel Expense	\$0.00	\$0.00	\$22.30	\$0.00	\$0.00	\$0.00		0.00%
1500-610	General Supplies	\$0.00	\$0.00	\$280.63	\$0.00	\$0.00	\$0.00		0.00%
1500	Non Public Programs	\$10,300.00	\$16,704.00	\$3,807.93	\$17,500.00	\$20,000.00	\$2,500.00	14.29%	0.01%
1600-110	Salaries-Admin	\$4,339.56	\$3,300.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1600-120	Salaries-Prof	\$28,735.02	\$18,326.88	\$1,774.99	\$4,635.00	\$1,845.00	(\$2,790.00)	-60.19%	0.00%
1600-210	Group Insurance	\$0.00	\$4.31	\$0.00	\$5.00	\$0.00	(\$5.00)	-100.00%	0.00%
1600-220	Social Security	\$2,526.80	\$1,654.47	\$135.79	\$355.00	\$142.00	(\$213.00)	-60.00%	0.00%
1600-230	Retirement	\$1,411.52	\$1,035.14	\$104.31	\$381.00	\$228.00	(\$153.00)	-40.16%	0.00%
1600-260	Workers Comp	\$33.31	\$11.56	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1600-330	Professional Services	\$7,072.35	\$3,256.45	\$392.85	\$500.00	\$1,900.00	\$1,400.00	280.00%	0.00%
1600-530	Communications	\$9.85	\$14.22	\$0.00	\$100.00	\$0.00	(\$100.00)	-100.00%	0.00%
1600-580	Travel Expense	\$87.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1600-610	General Supplies	\$323.58	\$195.35	\$3,220.00	\$1,265.00	\$2,700.00	\$1,435.00	113.44%	0.00%
1600	Adult Education	\$44,539.29	\$27,798.38	\$5,627.94	\$7,241.00	\$6,815.00	(\$426.00)	-5.88%	0.00%
1700-560	Tuition Other LEAs	\$2,019,110.25	\$2,079,450.62	\$2,136,283.48	\$2,126,035.00	\$2,168,556.00	\$42,521.00	2.00%	1.03%
1700-640	Books & Periodicals	\$10,331.77	\$7,965.22	\$6,677.75	\$4,785.00	\$6,000.00	\$1,215.00	25.39%	0.00%
1700-810	Dues & Fees	\$364.62	\$541.62	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1700	Community College	\$2,029,806.64	\$2,087,957.46	\$2,142,961.23	\$2,130,820.00	\$2,174,556.00	\$43,736.00	2.05%	1.03%
1800-110	Salaries-Admin	\$0.00	\$0.00	\$97,305.86	\$25,453.00	\$0.00	(\$25,453.00)	-100.00%	0.00%
1800-120	Salaries-Prof	\$752,960.78	\$757,933.30	\$843,304.50	\$233,011.00	\$240,996.00	\$7,985.00	3.43%	0.11%
1800-130	Salaries-Other Prof	\$669.06	\$41,002.38	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1800-150	Salaries Clerical	\$3,471.65	\$13,217.01	\$15,415.39	\$0.00	\$18,283.00	\$18,283.00		0.01%
1800-170	Salaries-Bus Drivers	\$20,130.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1800-180	Salaries Health Asst	\$0.00	\$0.00	\$19,025.23	\$0.00	\$0.00	\$0.00		0.00%
1800-190	Salaries-Tchr Asst	\$352,202.41	\$333,112.98	\$322,854.20	\$195,318.00	\$98,920.00	(\$96,398.00)	-49.35%	0.05%
1800-210	Group Insurance	\$0.00	\$5.83	\$3,202.67	\$6.00	\$827.00	\$821.00	13683.33%	0.00%
1800-220	Social Security	\$93,102.73	\$87,067.49	\$97,906.91	\$27,245.00	\$27,404.00	\$159.00	0.58%	0.01%
1800-230	Retirement	\$59,098.79	\$54,400.11	\$74,450.66	\$27,499.00	\$44,274.00	\$16,775.00	61.00%	0.02%
1800-260	Workers Comp	\$3,763.63	\$15.66	\$9,104.53	\$1,857.00	\$1,870.00	\$13.00	0.70%	0.00%
1800-270	Health Insurance	\$323,190.52	\$378,584.47	\$405,367.96	\$71,421.00	\$134,532.00	\$63,111.00	88.36%	0.06%
1800-320	Prof Education Svcs	\$2,207.50	\$1,895.00	\$28,726.90	\$0.00	\$30,000.00	\$30,000.00		0.01%
1800-330	Professional Services	\$0.00	\$0.00	\$0.00	\$2,000.00	\$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	\$0.00		0.00%
1800-430	Repairs & Maintenance	\$3,888.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
1800-440	Rentals	\$20,500.00	\$25,200.00	\$25,860.49	\$25,200.00	\$25,200.00	\$0.00	0.00%	0.01%
1800-530	Communications	\$1,850.21	\$2,479.30	\$2,681.64	\$500.00	\$0.00	(\$500.00)	-100.00%	0.00%
1800-550	Printing Svcs	\$22.88	\$219.00	\$237.63	\$0.00	\$0.00	\$0.00		0.00%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1800-580	Travel Expense	\$9,871.52	\$2,148.81	\$4,922.00	\$2,500.00	\$5,000.00	\$2,500.00	100.00%	0.00%
1800-610	General Supplies	\$50,252.24	\$32,814.44	\$8,636.65	\$5,696.00	\$7,000.00	\$1,304.00	22.89%	0.00%
1800-630	Food	\$2,159.00	\$2,109.05	\$3,178.65	\$4,500.00	\$3,000.00	(\$1,500.00)	-33.33%	0.00%
1800-640	Books & Periodicals	\$1,344.91	\$9,073.55	\$975.00	\$2,000.00	\$0.00	(\$2,000.00)	-100.00%	0.00%
1800-750	Equipment	\$0.00	\$3,390.87	\$203.68	\$0.00	\$0.00	\$0.00	0.00%	0.00%
1800-760	Equipment	\$6,049.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
1800-810	Dues & Fees	\$910.00	\$1,327.75	\$649.00	\$1,000.00	\$525.00	(\$475.00)	-47.50%	0.00%
1800-890	Student Fees for Instruction Related Events	\$0.00	\$3,172.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%	0.00%
1800	Pre-Kindergarten Programs	\$1,712,564.96	\$1,753,969.00	\$1,968,809.55	\$626,206.00	\$637,831.00	\$11,625.00	1.86%	0.30%
Total 1000's Instruction		\$110,471,650.36	\$114,851,545.21	\$122,698,873.32	\$123,809,833.00	\$130,145,902.00	\$6,336,069.00	5.12%	61.73%
2100-110	Salaries-Admin	\$320,756.13	\$352,112.53	\$540,643.55	\$151,371.00	\$249,515.00	\$98,144.00	64.84%	0.12%
2100-120	Salaries-Prof	\$3,797,587.54	\$3,558,277.59	\$3,591,196.01	\$3,804,065.00	\$3,949,142.00	\$145,077.00	3.81%	1.87%
2100-130	Salaries-Other Prof	\$968,515.12	\$936,288.98	\$874,733.00	\$461,549.00	\$416,213.00	(\$45,336.00)	-9.82%	0.20%
2100-150	Salaries Clerical	\$584,151.21	\$648,489.50	\$662,519.10	\$592,136.00	\$609,206.00	\$17,070.00	2.88%	0.29%
2100-160	Salaries Technical	\$0.00	\$105.58	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2100-210	Group Insurance	\$0.00	\$9,792.61	\$14,449.99	\$9,797.00	\$13,535.00	\$3,738.00	38.15%	0.01%
2100-220	Social Security	\$418,965.12	\$406,459.98	\$434,873.17	\$384,903.00	\$518,898.00	\$133,995.00	34.81%	0.25%
2100-230	Retirement	\$269,494.91	\$255,716.33	\$319,026.84	\$407,147.00	\$637,532.00	\$230,385.00	56.59%	0.30%
2100-240	Tuition Reimb	\$0.00	\$1,071.00	\$16,211.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2100-260	Workers Comp	\$30,280.82	\$26,335.94	\$39,914.08	\$34,609.00	\$34,868.00	\$259.00	0.75%	0.02%
2100-270	Health Insurance	\$1,155,840.13	\$1,293,200.91	\$1,640,113.72	\$1,378,753.00	\$1,105,438.00	(\$273,315.00)	-19.82%	0.52%
2100-290	Other Group Insurance	\$475.57	\$0.00	\$7,123.79	\$700.00	\$0.00	(\$700.00)	-100.00%	0.00%
2100-320	Prof Education Svcs	\$115,560.32	\$102,087.50	\$23,275.00	\$0.00	\$50,000.00	\$50,000.00	0.02%	0.02%
2100-330	Professional Services	\$22,091.35	\$20,684.00	\$22,856.33	\$11,000.00	\$20,000.00	\$9,000.00	81.82%	0.01%
2100-340	Technical Services	\$98.50	\$23,858.44	\$15,062.80	\$18,000.00	\$16,500.00	(\$1,500.00)	-8.33%	0.01%
2100-430	Repairs & Maintenance	\$1,729.30	\$3,093.69	\$1,239.81	\$2,100.00	\$1,526.00	(\$574.00)	-27.33%	0.00%
2100-440	Rentals	\$27,233.33	\$20,815.94	\$36,815.22	\$20,832.00	\$36,822.00	\$15,990.00	76.76%	0.02%
2100-530	Communications	\$2,653.16	\$16,824.69	\$1,599.48	\$2,650.00	\$0.00	(\$2,650.00)	-100.00%	0.00%
2100-550	Printing Svcs	\$1,387.31	\$120.88	\$580.60	\$0.00	\$175.00	\$175.00	0.00%	0.00%
2100-580	Travel Expense	\$32,180.01	\$24,797.47	\$15,220.52	\$21,950.00	\$3,800.00	(\$18,150.00)	-82.69%	0.00%
2100-590	Other Purch Svcs	\$583.30	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)	-100.00%	0.00%
2100-610	General Supplies	\$48,367.41	\$56,143.35	\$42,736.82	\$14,282.00	\$13,000.00	(\$1,282.00)	-8.98%	0.01%
2100-640	Books & Periodicals	\$2,231.79	\$7,087.07	\$3,570.59	\$3,410.00	\$150,900.00	\$147,490.00	4325.22%	0.07%

09-Jan-12

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2100-750	Equipment	\$5,257.18	\$15,219.93	\$103.95	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2100-760	Equipment	\$0.00	\$840.27	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2100-810	Dues & Fees	\$279.00	\$1,507.59	\$385.00	\$200.00	\$385.00	\$185.00	92.50%	0.00%
2100-820	Court Fees	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2100-890	Student Fees for Instruction Related Events	\$1,000.00	\$1,310.00	\$29,913.00	\$0.00	\$41,000.00	\$41,000.00		0.02%
2100	Student Services	\$7,826,718.51	\$7,782,241.77	\$8,334,163.37	\$7,319,954.00	\$7,868,455.00	\$548,501.00	7.49%	3.73%
2200-110	Salaries-Admin	\$667,018.00	\$586,845.80	\$714,736.24	\$628,012.00	\$794,029.00	\$166,017.00	26.44%	0.38%
2200-120	Salaries-Prof	\$1,748,480.08	\$1,571,582.61	\$1,429,468.66	\$1,540,875.00	\$1,250,598.00	(\$290,277.00)	-18.84%	0.59%
2200-130	Salaries-Other Prof	\$74,948.55	\$80,745.78	\$58,825.92	\$39,697.00	\$40,483.00	\$786.00	1.98%	0.02%
2200-140	Salaries-Maintenance	\$571,033.74	\$537,964.57	\$515,952.17	\$399,644.00	\$485,682.00	\$86,038.00	21.53%	0.23%
2200-150	Salaries Clerical	\$319,042.90	\$343,755.07	\$341,245.55	\$369,178.00	\$362,821.00	(\$6,357.00)	-1.72%	0.17%
2200-160	Salaries Technical	\$359,541.88	\$297,068.60	\$299,446.50	\$240,416.00	\$306,696.00	\$66,280.00	27.57%	0.15%
2200-190	Salaries-Tchr Asst	\$102,540.42	\$145,034.38	\$138,464.40	\$121,412.00	\$119,314.00	(\$2,098.00)	-1.73%	0.06%
2200-210	Group Insurance	\$0.00	\$8,517.53	\$11,708.21	\$8,464.00	\$9,674.00	\$1,210.00	14.30%	0.00%
2200-220	Social Security	\$270,351.04	\$279,966.33	\$254,058.95	\$265,295.00	\$256,804.00	(\$8,491.00)	-3.20%	0.12%
2200-230	Retirement	\$172,980.91	\$177,412.03	\$189,457.46	\$267,522.00	\$414,853.00	\$147,331.00	55.07%	0.20%
2200-260	Workers Comp	\$23,189.04	\$24,156.34	\$16,227.32	\$23,280.00	\$23,460.00	\$180.00	0.77%	0.01%
2200-270	Health Insurance	\$682,993.27	\$923,635.25	\$641,341.51	\$849,840.00	\$705,245.00	(\$144,595.00)	-17.01%	0.33%
2200-290	Other Group Insurance	\$2,312.08	\$0.00	\$1,258.74	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2200-320	Prof Education Svcs	\$50,752.53	\$157,468.07	\$51,198.03	\$93,595.00	\$107,500.00	\$13,905.00	14.86%	0.05%
2200-330	Professional Services	\$19,500.00	\$2,518.75	\$20,326.53	\$8,000.00	\$50,000.00	\$42,000.00	525.00%	0.02%
2200-340	Technical Services	\$53,477.47	\$29,339.95	\$13,622.40	\$17,415.00	\$17,415.00	\$0.00	0.00%	0.01%
2200-410	Cleaning Services	\$0.00	\$1,250.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	0.00%
2200-430	Repairs & Maintenance	\$18,679.95	\$2,006.11	\$2,536.07	\$15,200.00	\$15,200.00	\$0.00	0.00%	0.01%
2200-440	Rentals	\$7,128.00	\$12,253.20	\$40,396.00	\$5,544.00	\$40,401.00	\$34,857.00	628.73%	0.02%
2200-530	Communications	\$832.19	\$2,781.25	\$536.89	\$3,750.00	\$3,750.00	\$0.00	0.00%	0.00%
2200-550	Printing Svcs	\$0.00	\$43.20	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2200-580	Travel Expense	\$106,254.72	\$30,055.97	\$13,262.22	\$53,099.00	\$53,000.00	(\$99.00)	-0.19%	0.03%
2200-590	Other Purch Svcs	\$0.00	\$0.00	\$29.57	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2200-610	General Supplies	\$163,609.21	\$199,247.50	\$212,078.50	\$299,866.00	\$292,888.00	(\$6,978.00)	-2.33%	0.14%
2200-630	Food	\$98.75	\$574.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2200-640	Books & Periodicals	\$80,422.25	\$95,753.35	\$184,409.79	\$115,515.00	\$74,639.00	(\$40,876.00)	-35.39%	0.04%
2200-650	Technology Supplies	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2200-750	Equipment	\$1,807,075.60	\$41,088.10	\$21,897.93	\$9,000.00	\$0.00	(\$9,000.00)	-100.00%	0.00%
2200-760	Equipment	\$8,680.68	\$786.50	\$6,491.62	\$26,647.00	\$13,597.00	(\$13,050.00)	-48.97%	0.01%
2200-780	Equipment	\$69,117.75	\$27,956.69	\$2,714.51	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2200-810	Dues & Fees	\$5,234.00	\$7,728.00	\$8,839.30	\$7,040.00	\$9,155.00	\$2,115.00	30.04%	0.00%
2200-890	Student Fees for Instruction Related Events	\$0.00	\$0.00	\$82.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
2200	Support Services Instructional Staff	\$7,385,295.01	\$5,587,534.93	\$5,192,112.99	\$5,409,806.00	\$5,448,704.00	\$38,898.00	0.72%	2.58%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2300-110	Salaries-Admin	\$3,952,209.32	\$4,273,007.92	\$3,998,080.61	\$3,798,961.00	\$3,892,697.00	\$93,736.00	2.47%	1.85%
2300-120	Salaries-Prof	\$56,988.36	\$57,896.48	\$62,358.40	\$0.00	\$0.00	\$0.00		0.00%
2300-150	Salaries Clerical	\$1,685,087.19	\$1,620,931.13	\$1,596,273.06	\$1,611,950.00	\$1,671,293.00	\$59,343.00	3.68%	0.79%
2300-160	Salaries Technical	\$89,615.84	\$93,729.46	\$93,929.36	\$93,998.00	\$95,888.00	\$1,890.00	2.01%	0.05%
2300-170	Salaries-Bus Drivers	\$0.00	\$0.00	\$125.35	\$0.00	\$0.00	\$0.00		0.00%
2300-210	Group Insurance	\$3.38	\$15,050.76	\$25,147.17	\$14,271.00	\$12,358.00	(\$1,913.00)	-13.40%	0.01%
2300-220	Social Security	\$441,919.79	\$452,113.79	\$426,958.07	\$421,285.00	\$431,151.00	\$9,866.00	2.34%	0.20%
2300-230	Retirement	\$284,598.14	\$280,861.16	\$309,734.54	\$450,688.00	\$696,598.00	\$245,910.00	54.56%	0.33%
2300-240	Tuition Reimb	\$0.00	\$0.00	\$3,954.00	\$0.00	\$0.00	\$0.00		0.00%
2300-260	Workers Comp	\$45,905.95	\$40,541.88	\$48,745.94	\$38,563.00	\$38,844.00	\$281.00	0.73%	0.02%
2300-270	Health Insurance	\$963,383.17	\$1,109,265.41	\$1,955,359.23	\$1,519,780.00	\$1,093,961.00	(\$425,819.00)	-28.02%	0.52%
2300-290	Other Group Insurance	\$13,369.62	\$42,650.00	\$58,864.03	\$35,000.00	\$0.00	(\$35,000.00)	-100.00%	0.00%
2300-310	Tax Coll Commissions	\$685,713.80	\$599,187.36	\$867,711.71	\$681,950.00	\$643,900.00	(\$38,050.00)	-5.58%	0.31%
2300-320	Employee Training Fees	\$0.00	\$276.88	\$257.02	\$0.00	\$1,000.00	\$1,000.00		0.00%
2300-330	Professional Services	\$511,791.95	\$483,005.43	\$746,618.86	\$303,500.00	\$593,000.00	\$289,500.00	95.39%	0.28%
2300-340	Technical Services	\$150,736.32	\$88,888.38	\$1,579.67	\$86,639.00	\$85,000.00	(\$1,639.00)	-1.89%	0.04%
2300-430	Repairs & Maintenance	\$1,209.85	\$306.17	\$763.89	\$500.00	\$0.00	(\$500.00)	-100.00%	0.00%
2300-440	Rentals	\$24,899.00	\$38,253.11	\$83,925.20	\$20,193.00	\$84,460.00	\$64,267.00	318.26%	0.04%
2300-520	Insurance	\$41,514.00	\$88,983.00	\$88,906.00	\$92,305.00	\$98,598.00	\$6,293.00	6.82%	0.05%
2300-530	Communications	\$85,967.73	\$66,367.14	\$73,363.54	\$72,403.00	\$2,600.00	(\$69,803.00)	-96.41%	0.00%
2300-540	Advertising	\$14,791.48	\$18,006.07	\$13,627.50	\$19,000.00	\$12,000.00	(\$7,000.00)	-36.84%	0.01%
2300-550	Printing Svcs	\$5,057.50	\$880.71	\$2,093.54	\$13,500.00	\$15,000.00	\$1,500.00	11.11%	0.01%
2300-580	Travel Expense	\$11,528.96	\$11,477.99	\$6,119.56	\$14,900.00	\$7,700.00	(\$7,200.00)	-48.32%	0.00%
2300-610	General Supplies	\$68,345.09	\$29,752.51	\$18,007.96	\$86,894.00	\$46,820.00	(\$40,074.00)	-46.12%	0.02%
2300-620	Energy/Fuel	\$0.00	\$0.00	\$29.40	\$0.00	\$0.00	\$0.00		0.00%
2300-630	Food	\$0.00	\$282.75	\$3,049.46	\$0.00	\$2,000.00	\$2,000.00		0.00%
2300-640	Books & Periodicals	\$3,374.99	\$2,623.62	\$243.88	\$3,400.00	\$1,000.00	(\$2,400.00)	-70.59%	0.00%
2300-750	Equipment	\$2,561.59	\$13,170.15	\$20,675.47	\$12,254.00	\$0.00	(\$12,254.00)	-100.00%	0.00%
2300-760	Equipment	\$7,605.46	\$38,206.47	\$7,150.61	\$7,355.00	\$0.00	(\$7,355.00)	-100.00%	0.00%
2300-810	Dues & Fees	\$41,383.37	\$37,800.43	\$36,266.50	\$57,869.00	\$42,378.00	(\$15,491.00)	-26.77%	0.02%
2300-820	Court Fees	\$47,461.50	\$7,009.61	\$12,407.70	\$0.00	\$30,000.00	\$30,000.00		0.01%
2300-890	Student Fees for Instruction Related Events	\$12.00	\$1,504.62	\$243.00	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%	0.00%
2300	Administrative Services	\$9,237,035.35	\$9,512,030.39	\$10,562,570.23	\$9,458,158.00	\$9,598,246.00	\$140,088.00	1.48%	4.55%
2400-120	Salaries-Prof	\$4,931.50	\$5,601.95	\$0.00	\$10,300.00	\$20,000.00	\$9,700.00	94.17%	0.01%
2400-130	Salaries-Other Prof	\$760,948.94	\$763,841.79	\$775,974.83	\$806,822.00	\$852,506.00	\$45,684.00	5.66%	0.40%
2400-180	Salaries Health Asst	\$313,331.64	\$301,561.06	\$308,526.19	\$325,676.00	\$325,312.00	(\$364.00)	-0.11%	0.15%
2400-190	Salaries-Tchr Asst	\$11,838.46	\$5,110.29	\$1,998.35	\$7,000.00	\$0.00	(\$7,000.00)	-100.00%	0.00%
2400-210	Group Insurance	\$0.00	\$2,756.11	\$2,871.41	\$2,757.00	\$5,086.00	\$2,329.00	84.48%	0.00%

09-Jan-12

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2400-220	Social Security	\$83,526.65	\$82,404.31	\$82,767.91	\$87,971.00	\$89,962.00	\$1,991.00	2.26%	0.04%
2400-230	Retirement	\$53,184.08	\$51,658.75	\$62,626.42	\$93,424.00	\$145,344.00	\$51,920.00	55.57%	0.07%
2400-260	Workers Comp	\$8,235.03	\$7,456.09	\$8,162.85	\$7,923.00	\$7,992.00	\$69.00	0.87%	0.00%
2400-270	Health Insurance	\$318,098.94	\$369,213.58	\$324,116.76	\$315,433.00	\$367,493.00	\$52,060.00	16.50%	0.17%
2400-330	Professional Services	\$21,708.00	\$19,079.00	\$15,170.00	\$24,600.00	\$15,000.00	(\$9,600.00)	-39.02%	0.01%
2400-430	Repairs & Maintenance	\$2,436.79	\$1,750.00	\$2,902.20	\$4,000.00	\$4,000.00	\$0.00	0.00%	0.00%
2400-440	Rentals	\$0.00	\$0.00	\$593.16	\$0.00	\$594.00	\$594.00		0.00%
2400-530	Communications	\$6,743.13	\$2,499.87	\$9,736.62	\$7,000.00	\$16,000.00	\$9,000.00	128.57%	0.01%
2400-550	Printing Svcs	\$0.00	\$0.00	\$182.00	\$0.00	\$0.00	\$0.00		0.00%
2400-580	Travel Expense	\$180.91	\$0.00	\$0.00	\$200.00	\$0.00	(\$200.00)	-100.00%	0.00%
2400-610	General Supplies	\$16,287.92	\$14,286.26	\$16,147.16	\$17,850.00	\$16,850.00	(\$1,000.00)	-5.60%	0.01%
2400-630	Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
2400-640	Books & Periodicals	\$344.54	\$0.00	\$1,140.99	\$300.00	\$300.00	\$0.00	0.00%	0.00%
2400-750	Equipment	\$2,921.23	\$3,459.04	\$677.19	\$5,000.00	\$2,000.00	(\$3,000.00)	-60.00%	0.00%
2400-760	Equipment	\$1,595.53	\$2,808.80	\$0.00	\$3,000.00	\$2,000.00	(\$1,000.00)	-33.33%	0.00%
2400	Medical Services	\$1,606,313.29	\$1,633,486.90	\$1,613,594.04	\$1,719,256.00	\$1,870,439.00	\$151,183.00	8.79%	0.89%
2500-110	Salaries-Admin	\$130,222.82	\$228,495.47	\$196,305.87	\$218,152.00	\$224,885.00	\$6,733.00	3.09%	0.11%
2500-130	Salaries-Other Prof	\$297,996.32	\$213,925.39	\$197,783.37	\$207,222.00	\$147,391.00	(\$59,831.00)	-28.87%	0.07%
2500-150	Salaries Clerical	\$419,909.08	\$386,227.34	\$353,838.20	\$342,727.00	\$373,684.00	\$30,957.00	9.03%	0.18%
2500-210	Group Insurance	\$34,085.07	\$35,966.20	\$725.11	\$35,968.00	\$1,573.00	(\$34,395.00)	-95.63%	0.00%
2500-220	Social Security	\$63,526.34	\$63,114.04	\$55,945.22	\$58,760.00	\$56,454.00	(\$2,306.00)	-3.92%	0.03%
2500-230	Retirement	\$41,660.86	\$38,184.40	\$43,693.91	\$66,441.00	\$91,212.00	\$24,771.00	37.28%	0.04%
2500-240	Tuition Reimb	\$618.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
2500-260	Workers Comp	\$6,714.79	\$5,750.48	\$2,061.34	\$4,665.00	\$4,698.00	\$33.00	0.71%	0.00%
2500-270	Health Insurance	\$202,383.06	\$202,031.77	\$83,747.16	\$231,268.00	\$191,175.00	(\$40,093.00)	-17.34%	0.09%
2500-290	Other Group Insurance	\$0.00	\$16,100.00	\$6,161.70	\$0.00	\$0.00	\$0.00		0.00%
2500-330	Professional Services	\$528,816.40	\$320,106.41	\$113,554.72	\$319,300.00	\$139,000.00	(\$180,300.00)	-56.47%	0.07%
2500-340	Technical Services	\$28,320.00	\$20,225.95	\$0.00	\$20,226.00	\$0.00	(\$20,226.00)	-100.00%	0.00%
2500-390	Misc Prof Svcs	\$35,496.11	\$14,172.84	\$0.00	\$14,173.00	\$10,000.00	(\$4,173.00)	-29.44%	0.00%
2500-430	Repairs & Maintenance	\$15,019.23	\$23,547.83	\$9,592.37	\$23,550.00	\$5,707.00	(\$17,843.00)	-75.77%	0.00%
2500-440	Rentals	\$141,800.19	\$134,010.57	\$185,349.93	\$162,145.00	\$188,710.00	\$26,565.00	16.38%	0.09%
2500-520	Insurance	\$40.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
2500-530	Communications	\$45,908.47	\$45,094.51	\$31,609.47	\$50,000.00	\$50,000.00	\$0.00	0.00%	0.02%
2500-540	Advertising	\$16,046.23	\$10,496.69	\$14,867.47	\$17,000.00	\$17,000.00	\$0.00	0.00%	0.01%
2500-550	Printing Svcs	\$27,758.38	\$2,186.41	\$23,220.65	\$28,000.00	\$28,000.00	\$0.00	0.00%	0.01%
2500-580	Travel Expense	\$476.55	\$675.01	\$470.00	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%	0.00%
2500-610	General Supplies	\$46,351.67	\$44,587.37	\$59,282.75	\$48,000.00	\$48,500.00	\$500.00	1.04%	0.02%
2500-640	Books & Periodicals	\$43.96	\$108.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	0.00%
2500-760	Equipment	\$0.00	\$2,731.43	\$0.00	\$4,500.00	\$10,000.00	\$5,500.00	122.22%	0.00%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2500-810	Dues & Fees	\$437.25	\$22,683.08	\$38,976.51	\$750.00	\$35,000.00	\$34,250.00	4566.67%	0.02%
2500-830	Debt Interest	\$58,212.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
2500-890	Student Fees for Instruction Related Events	(\$4,974.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
2500	Fiscal Services	\$2,136,869.28	\$1,833,421.19	\$1,417,185.75	\$1,854,347.00	\$1,623,489.00	(\$230,858.00)	-12.45%	0.77%
2600-110	Salaries-Admin	\$110,694.00	\$112,694.00	\$152,040.21	\$226,515.00	\$111,672.00	(\$114,843.00)	-50.70%	0.05%
2600-120	Salaries Prof	\$10,877.58	\$31,687.56	\$114.53	\$0.00	\$0.00	\$0.00		0.00%
2600-130	Salaries-Other Prof	\$264,326.76	\$299,224.80	\$304,312.05	\$194,094.00	\$196,711.00	\$2,617.00	1.35%	0.09%
2600-140	Salaries-Maintenance	\$1,410,275.93	\$1,430,017.60	\$1,480,122.38	\$1,568,488.00	\$1,520,784.00	(\$47,704.00)	-3.04%	0.72%
2600-150	Salaries Clerical	\$103,037.39	\$132,604.87	\$133,336.45	\$113,905.00	\$117,271.00	\$3,366.00	2.96%	0.06%
2600-160	Salaries Technical	\$0.00	\$0.00	(\$10,118.87)	\$0.00	\$0.00	\$0.00		0.00%
2600-180	Salaries-Custodian	\$4,318,210.41	\$4,453,478.55	\$4,413,174.02	\$4,616,023.00	\$4,422,491.00	(\$193,532.00)	-4.19%	2.10%
2600-210	Group Insurance	\$0.00	\$15,421.62	\$1,604.34	\$15,423.00	\$7,674.00	(\$7,749.00)	-50.24%	0.00%
2600-220	Social Security	\$479,398.10	\$490,483.68	\$493,860.76	\$503,278.00	\$485,618.00	(\$17,660.00)	-3.51%	0.23%
2600-230	Retirement	\$301,302.76	\$313,643.85	\$382,823.11	\$537,560.00	\$784,538.00	\$246,978.00	45.94%	0.37%
2600-240	Tuition Reimb	\$0.00	\$0.00	\$1,095.00	\$0.00	\$0.00	\$0.00		0.00%
2600-260	Workers Comp	\$48,409.22	\$43,114.51	\$5,725.11	\$41,455.00	\$41,746.00	\$291.00	0.70%	0.02%
2600-270	Health Insurance	\$1,804,846.46	\$2,089,089.14	\$182,658.06	\$1,694,020.00	\$2,010,876.00	\$316,856.00	18.70%	0.95%
2600-290	Other Group Insurance	\$19,535.21	\$4,801.28	\$11,894.52	\$13,000.00	\$0.00	(\$13,000.00)	-100.00%	0.00%
2600-320	Employee Training Fees	\$189.00	\$11,298.25	\$4,443.75	\$0.00	\$0.00	\$0.00		0.00%
2600-330	Professional Services	\$49,567.77	\$53,528.61	\$185,268.18	\$40,000.00	\$185,269.00	\$145,269.00	363.17%	0.09%
2600-340	Technical Services	\$0.00	\$1,019.39	\$39,707.00	\$0.00	\$39,707.00	\$39,707.00		0.02%
2600-350	Security Services	\$218,624.41	\$305,953.11	\$358,861.45	\$180,000.00	\$162,755.00	(\$17,245.00)	-9.58%	0.08%
2600-390	Misc Prof Svcs	\$95,337.61	\$138,152.50	\$0.00	\$176,195.00	\$0.00	(\$176,195.00)	-100.00%	0.00%
2600-410	Cleaning Services	\$195,325.26	\$212,526.28	\$179,237.83	\$282,500.00	\$208,308.00	(\$74,192.00)	-26.26%	0.10%
2600-420	Utilities	\$2,340,164.11	\$2,272,670.66	\$2,684,964.11	\$3,282,620.00	\$2,801,946.00	(\$480,674.00)	-14.64%	1.33%
2600-430	Repairs & Maintenance	\$525,198.12	\$500,172.04	\$639,804.81	\$558,375.00	\$643,375.00	\$85,000.00	15.22%	0.31%
2600-440	Rentals	\$19,402.10	\$444,400.70	\$136,322.54	\$170,168.00	\$156,371.00	(\$13,797.00)	-8.11%	0.07%
2600-450	Construction Svcs	\$0.00	\$0.00	\$2,974.00	\$385,000.00	\$285,000.00	(\$100,000.00)	-25.97%	0.14%
2600-460	Extermination Svcs	\$13,232.00	\$12,380.00	\$13,476.00	\$17,500.00	\$14,000.00	(\$3,500.00)	-20.00%	0.01%
2600-490	Misc Purchased Services	\$0.00	\$3,300.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
2600-520	Insurance	\$287,941.93	\$392,608.00	\$393,893.28	\$405,091.00	\$417,790.00	\$12,699.00	3.13%	0.20%
2600-530	Communications	\$12,722.28	\$1,417.30	\$1,349.23	\$250.00	\$1,260.00	\$1,010.00	404.00%	0.00%
2600-540	Advertising	\$0.00	\$1,061.69	\$2,758.50	\$0.00	\$0.00	\$0.00		0.00%
2600-550	Printing Svcs	\$0.00	\$0.00	\$36.60	\$0.00	\$0.00	\$0.00		0.00%
2600-580	Travel Expense	\$2,200.50	\$4,056.49	\$1,122.49	\$7,220.00	\$3,000.00	(\$4,220.00)	-58.45%	0.00%
2600-590	Other Purch Svcs	\$550.00	\$8.01	\$20,943.21	\$0.00	\$5,000.00	\$5,000.00		0.00%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2600-600	Total Supplies	\$0.00	\$0.00	\$465.97	\$0.00	\$0.00	\$0.00		0.00%
2600-610	General Supplies	\$460,168.53	\$104,654.91	\$481,057.34	\$556,218.00	\$515,000.00	(\$41,218.00)	-7.41%	0.24%
2600-620	Energy/Fuel	\$1,331,118.99	\$1,119,664.37	\$1,146,480.74	\$1,555,404.00	\$1,478,271.00	(\$77,133.00)	-4.96%	0.70%
2600-640	Books & Periodicals	\$202.00	\$577.95	\$159.00	\$0.00	\$0.00	\$0.00		0.00%
2600-750	Equipment	\$26,652.00	\$43,566.22	\$61,799.25	\$500.00	\$30,000.00	\$29,500.00	5900.00%	0.01%
2600-760	Equipment	\$41,031.51	\$204,503.48	\$134,533.19	\$20,000.00	\$130,000.00	\$110,000.00	550.00%	0.06%
2600-810	Dues & Fees	\$1,018.00	\$1,074.00	\$1,639.00	\$1,100.00	\$1,900.00	\$800.00	72.73%	0.00%
2600-820	Court Fees	\$0.00	\$0.00	\$277.00	\$0.00	\$0.00	\$0.00		0.00%
2600	Operation & Maintenance Svcs	\$14,491,559.94	\$15,244,855.42	\$14,044,216.14	\$17,161,902.00	\$16,778,333.00	(\$383,569.00)	-2.24%	7.96%
2700-110	Salaries-Admin	\$248,391.00	\$233,522.12	\$193,837.57	\$197,294.00	\$116,236.00	(\$81,058.00)	-41.08%	0.06%
2700-130	Salaries-Other Prof	\$0.00	\$0.00	\$36,952.63	\$0.00	\$71,201.00	\$71,201.00		0.03%
2700-140	Salaries Maintenance	\$345,517.68	\$328,926.80	\$339,976.41	\$366,460.00	\$372,176.00	\$5,716.00	1.56%	0.18%
2700-150	Salaries Clerical	\$61,711.05	\$73,657.98	\$75,559.50	\$75,270.00	\$77,847.00	\$2,577.00	3.42%	0.04%
2700-160	Salaries Technical	\$23,619.67	\$25,940.34	\$21,633.33	\$6,000.00	\$18,000.00	\$12,000.00	200.00%	0.01%
2700-170	Salaries-Bus Drivers	\$2,244,184.37	\$2,103,287.74	\$2,111,182.03	\$2,143,324.00	\$2,245,317.00	\$101,993.00	4.76%	1.06%
2700-210	Group Insurance	\$0.00	\$6,986.73	\$284.85	\$6,989.00	\$5,949.00	(\$1,040.00)	-14.88%	0.00%
2700-220	Social Security	\$224,578.60	\$211,702.21	\$207,081.90	\$225,181.00	\$219,692.00	(\$5,489.00)	-2.44%	0.10%
2700-230	Retirement	\$144,857.87	\$132,045.37	\$155,273.29	\$217,334.00	\$354,849.00	\$137,515.00	63.27%	0.17%
2700-260	Workers Comp	\$23,406.56	\$18,738.24	\$809.78	\$4,321.00	\$4,354.00	\$33.00	0.76%	0.00%
2700-270	Health Insurance	\$626,326.06	\$699,103.01	\$32,483.76	\$757,854.00	\$920,472.00	\$162,618.00	21.46%	0.44%
2700-290	Other Group Insurance	\$0.00	\$11,217.16	\$1,264.21	\$0.00	\$0.00	\$0.00		0.00%
2700-320	Employee Training Fees	\$0.00	\$0.00	\$155.00	\$92.00	\$0.00	(\$92.00)	-100.00%	0.00%
2700-330	Professional Services	\$15,996.30	\$14,524.50	\$13,767.10	\$18,300.00	\$15,000.00	(\$3,300.00)	-18.03%	0.01%
2700-410	Cleaning Services	\$1,616.25	\$2,962.50	\$2,725.93	\$3,700.00	\$3,000.00	(\$700.00)	-18.92%	0.00%
2700-420	Utilities	\$0.00	\$0.00	\$310.41	\$0.00	\$400.00	\$400.00		0.00%
2700-430	Repairs & Maintenance	\$71,637.70	\$67,545.12	\$14,724.16	\$70,000.00	\$70,000.00	\$0.00	0.00%	0.03%
2700-440	Rentals	\$2,292.00	\$2,292.00	\$2,405.92	\$2,292.00	\$2,406.00	\$114.00	4.97%	0.00%
2700-510	Contracted Transportation	\$626,488.42	\$573,163.65	\$865,250.11	\$853,404.00	\$830,940.00	(\$22,464.00)	-2.63%	0.39%
2700-520	Insurance	\$136,003.00	\$118,897.00	\$111,065.90	\$125,560.00	\$125,560.00	\$0.00	0.00%	0.06%
2700-530	Communications	\$4,394.16	\$4,213.56	\$4,978.77	\$5,000.00	\$5,000.00	\$0.00	0.00%	0.00%
2700-580	Travel Expense	\$16.30	\$48,763.90	\$2,736.84	\$0.00	\$0.00	\$0.00		0.00%
2700-590	Other Purch Svcs	\$155,446.18	\$93,924.27	\$210,146.01	\$210,800.00	\$230,000.00	\$19,200.00	9.11%	0.11%
2700-610	General Supplies	\$272,208.31	\$262,986.06	\$254,479.23	\$303,110.00	\$299,200.00	(\$3,910.00)	-1.29%	0.14%
2700-620	Energy/Fuel	\$450,916.21	\$473,562.09	\$538,243.21	\$621,335.00	\$601,000.00	(\$20,335.00)	-3.27%	0.29%
2700-640	Books & Periodicals	\$226.95	\$197.00	\$197.00	\$750.00	\$225.00	(\$525.00)	-70.00%	0.00%
2700-750	Equipment	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	-100.00%	0.00%
2700-760	Equipment	\$6,980.68	\$0.00	\$407,755.88	\$0.00	\$0.00	\$0.00		0.00%
2700-810	Dues & Fees	\$1,090.00	\$1,238.00	\$875.00	\$50.00	\$1,238.00	\$1,188.00	2376.00%	0.00%
2700	Pupil Transportation	\$5,687,905.32	\$5,509,397.35	\$5,606,155.73	\$6,216,420.00	\$6,590,062.00	\$373,642.00	6.01%	3.13%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2800-110	Salaries-Admin	\$728,604.81	\$530,469.76	\$304,393.63	\$546,885.00	\$337,937.00	(\$208,948.00)	-38.21%	0.16%
2800-130	Salaries-Other Prof	\$144,179.90	\$115,754.21	\$81,586.13	\$84,048.00	\$93,392.00	\$9,344.00	11.12%	0.04%
2800-140	Salaries-Maintenance	\$206,561.00	\$254,172.00	\$281,386.73	\$353,514.00	\$310,899.00	(\$42,615.00)	-12.05%	0.15%
2800-150	Salaries Clerical	\$371,267.08	\$385,662.92	\$333,053.33	\$314,780.00	\$297,188.00	(\$17,592.00)	-5.59%	0.14%
2800-160	Salaries Technical	\$0.00	\$0.00	\$0.00	\$61,809.00	\$0.00	(\$61,809.00)	-100.00%	0.00%
2800-210	Group Insurance	\$14,000.00	\$16,913.35	\$1,901.00	\$7,612.00	\$3,056.00	(\$4,556.00)	-59.85%	0.00%
2800-220	Social Security	\$110,977.69	\$96,664.36	\$75,685.85	\$91,810.00	\$77,175.00	(\$14,635.00)	-15.94%	0.04%
2800-230	Retirement	\$70,823.36	\$60,548.50	\$56,658.35	\$94,812.00	\$124,690.00	\$29,878.00	31.51%	0.06%
2800-240	Tuition Reimb	\$0.00	\$3,850.00	\$8,502.00	\$0.00	\$0.00	\$0.00		0.00%
2800-260	Workers Comp	\$10,019.97	\$7,831.51	\$5,404.14	\$10,004.00	\$10,076.00	\$72.00	0.72%	0.00%
2800-270	Health Insurance	\$261,328.48	\$283,364.67	\$203,857.15	\$368,574.00	\$258,301.00	(\$110,273.00)	-29.92%	0.12%
2800-290	Other Group Insurance	\$0.00	\$9,730.95	\$33,084.28	\$15,000.00	\$0.00	(\$15,000.00)	-100.00%	0.00%
2800-320	Employee Training Fees	\$3,115.00	\$22,405.38	\$36,142.05	\$47,431.00	\$32,352.00	(\$15,079.00)	-31.79%	0.02%
2800-330	Professional Services	\$38,141.10	\$14,091.48	\$46,431.05	\$35,786.00	\$52,000.00	\$16,214.00	45.31%	0.02%
2800-340	Technical Services	\$11,011.00	\$135,479.08	\$137,262.20	\$125,444.00	\$105,444.00	(\$20,000.00)	-15.94%	0.05%
2800-430	Repairs & Maintenance	\$314,863.16	\$234,347.01	\$76,026.84	\$290,666.00	\$270,666.00	(\$20,000.00)	-6.88%	0.13%
2800-440	Rentals	\$50,325.64	\$35,007.25	\$34,294.90	\$41,448.00	\$33,498.00	(\$7,950.00)	-19.18%	0.02%
2800-530	Communications	\$511,295.49	\$547,260.21	\$315,076.08	\$593,472.00	\$591,972.00	(\$1,500.00)	-0.25%	0.28%
2800-540	Advertising	\$2,324.77	\$1,125.62	\$4,125.38	\$11,000.00	\$6,000.00	(\$5,000.00)	-45.45%	0.00%
2800-550	Printing Svcs	\$3,701.50	\$9,352.95	\$9,300.14	\$9,500.00	\$9,400.00	(\$100.00)	-1.05%	0.00%
2800-580	Travel Expense	\$31,227.02	\$10,412.31	\$12,110.67	\$21,550.00	\$26,300.00	\$4,750.00	22.04%	0.01%
2800-610	General Supplies	\$103,434.19	\$23,175.36	\$204,035.17	\$29,333.00	\$13,900.00	(\$15,433.00)	-52.61%	0.01%
2800-630	Food	\$406.30	\$190.00	\$1,411.25	\$3,120.00	\$2,500.00	(\$620.00)	-19.87%	0.00%
2800-640	Books & Periodicals	\$1,210.79	\$167.19	\$531.79	\$1,400.00	\$500.00	(\$900.00)	-64.29%	0.00%
2800-750	Equipment	\$1,149.00	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
2800-760	Equipment	(\$37.41)	\$1,546.55	\$54,237.17	\$122,944.00	\$22,944.00	(\$100,000.00)	-81.34%	0.01%
2800-780	Equipment	\$0.00	\$0.00	\$1,016.31	\$0.00	\$0.00	\$0.00		0.00%
2800-810	Dues & Fees	\$215.00	\$300.00	\$830.00	\$150.00	\$1,025.00	\$875.00	583.33%	0.00%
2800-890	Student Fees for Instruction Related Events	\$40.88	\$1,058.08	\$0.00	\$200.00	\$0.00	(\$200.00)	-100.00%	0.00%
2800	Support Services Central	\$2,990,185.72	\$2,802,870.70	\$2,318,343.59	\$3,282,292.00	\$2,681,215.00	(\$601,077.00)	-18.31%	1.27%
2900-590	Other Purch Svcs	\$98,393.33	\$104,476.11	\$104,250.79	\$102,449.00	\$100,303.00	(\$2,146.00)	-2.09%	0.05%
2900	IU Services	\$98,393.33	\$104,476.11	\$104,250.79	\$102,449.00	\$100,303.00	(\$2,146.00)	-2.09%	0.05%
Total 2000's Support Services		\$51,460,275.75	\$50,010,314.76	\$49,192,592.63	\$52,524,584.00	\$52,559,246.00	\$34,662.00	0.07%	24.93%

<u>DESCRIPTION</u>		<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
3100-760	Equipment	\$1,377.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
3100	Cafeteria Services	\$1,377.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
3200-110	Salaries Admin	\$29,244.00	\$21,468.00	\$172,238.10	\$125,024.00	\$98,752.00	(\$26,272.00)	-21.01%	0.05%
3200-120	Salaries-Prof	\$55,509.21	\$32,254.88	\$33,133.12	\$31,092.00	\$31,092.00	\$0.00	0.00%	0.01%
3200-130	Salaries-Other Prof	\$919,878.33	\$910,220.41	\$931,215.35	\$844,588.00	\$954,491.00	\$109,903.00	13.01%	0.45%
3200-150	Salaries Clerical	\$59,363.00	\$64,018.00	\$58,927.90	\$75,270.00	\$71,600.00	(\$3,670.00)	-4.88%	0.03%
3200-170	Salaries-Bus Drivers	\$106,442.20	\$105,965.97	\$104,669.38	\$91,000.00	\$111,000.00	\$20,000.00	21.98%	0.05%
3200-210	Group Insurance	\$0.00	\$0.00	\$562.50	\$0.00	\$58.00	\$58.00		0.00%
3200-220	Social Security	\$89,431.75	\$86,745.47	\$100,044.95	\$89,275.00	\$91,264.00	\$1,989.00	2.23%	0.04%
3200-230	Retirement	\$42,151.35	\$38,827.16	\$57,471.22	\$100,944.00	\$135,110.00	\$34,166.00	33.85%	0.06%
3200-260	Workers Comp	\$1,788.46	\$1,127.31	\$1,599.08	\$0.00	\$0.00	\$0.00		0.00%
3200-270	Health Insurance	\$29,802.63	\$31,527.44	\$63,493.20	\$54,416.00	\$42,484.00	(\$11,932.00)	-21.93%	0.02%
3200-320	Employee Training Fees	\$0.00	\$0.00	\$80.00	\$163.00	\$163.00	\$0.00	0.00%	0.00%
3200-330	Professional Services	\$219,038.00	\$186,957.00	\$102,090.04	\$137,660.00	\$134,500.00	(\$3,160.00)	-2.30%	0.06%
3200-340	Technical Services	\$0.00	\$675.00	\$1,432.17	\$0.00	\$1,500.00	\$1,500.00		0.00%
3200-350	Security Services	\$19,419.00	\$21,763.00	\$16,376.97	\$18,000.00	\$21,000.00	\$3,000.00	16.67%	0.01%
3200-410	Cleaning Services	\$0.00	\$52.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
3200-430	Repairs & Maintenance	\$32,562.00	\$19,675.00	\$15,413.68	\$18,000.00	\$19,000.00	\$1,000.00	5.56%	0.01%
3200-440	Rentals	\$9,161.10	\$4,422.75	\$5,168.31	\$3,716.00	\$5,000.00	\$1,284.00	34.55%	0.00%
3200-520	Insurance	\$65,776.00	\$67,200.00	\$59,700.00	\$59,700.00	\$67,500.00	\$7,800.00	13.07%	0.03%
3200-530	Communications	\$3,637.00	\$2,705.22	\$345.22	\$2,000.00	\$2,000.00	\$0.00	0.00%	0.00%
3200-540	Advertising	\$0.00	\$0.00	\$550.40	\$0.00	\$0.00	\$0.00		0.00%
3200-550	Printing Svcs	\$2,847.00	\$2,627.00	\$2,102.13	\$5,000.00	\$3,000.00	(\$2,000.00)	-40.00%	0.00%
3200-580	Travel Expense	\$25,900.20	\$8,075.21	\$8,081.73	\$10,000.00	\$12,750.00	\$2,750.00	27.50%	0.01%
3200-590	Other Purch Svcs	\$11,283.00	\$10,308.60	\$10,963.30	\$14,700.00	\$9,700.00	(\$5,000.00)	-34.01%	0.00%
3200-610	General Supplies	\$255,202.24	\$101,612.31	\$124,072.87	\$85,199.00	\$108,605.00	\$23,406.00	27.47%	0.05%
3200-620	Energy/Fuel	\$0.00	\$0.00	\$80.93	\$0.00	\$100.00	\$100.00		0.00%
3200-630	Food	\$0.00	\$0.00	\$39.55	\$0.00	\$0.00	\$0.00		0.00%
3200-640	Books & Periodicals	\$35.99	\$0.00	\$60.20	\$0.00	\$0.00	\$0.00		0.00%
3200-750	Equipment	\$0.00	\$2,609.34	\$3,748.00	\$0.00	\$0.00	\$0.00		0.00%
3200-760	Equipment	\$1,739.15	\$1,050.00	\$3,000.00	\$200.00	\$2,700.00	\$2,500.00	1250.00%	0.00%
3200-810	Dues & Fees	\$13,641.20	\$11,273.90	\$9,079.00	\$9,846.00	\$12,046.00	\$2,200.00	22.34%	0.01%
3200-890	Student Fees for Instruction Related Events	\$1,692.00	\$4,387.00	\$10,101.63	\$250.00	\$10,800.00	\$10,550.00	4220.00%	0.01%
3200	Student Activities	\$1,995,544.81	\$1,737,547.97	\$1,895,840.93	\$1,776,043.00	\$1,946,215.00	\$170,172.00	9.58%	0.92%

	<u>DESCRIPTION</u>	<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
3300-120	Salaries-Prof	\$2,633.04	\$0.00	\$488.93	\$0.00	\$0.00	\$0.00	0.00%	
3300-130	Salaries-Other Prof	\$0.00	\$0.00	\$1,347.67	\$0.00	\$0.00	\$0.00	0.00%	
3300-160	Salaries Technical	\$0.00	\$0.00	\$151.56	\$0.00	\$0.00	\$0.00	0.00%	
3300-180	Salaries-Custodian	\$0.00	\$0.00	\$157.80	\$0.00	\$0.00	\$0.00	0.00%	
3300-190	Salaries-Tchr Asst	\$0.00	\$0.00	\$29.00	\$0.00	\$0.00	\$0.00	0.00%	
3300-220	Social Security	\$201.44	\$0.00	\$166.26	\$0.00	\$0.00	\$0.00	0.00%	
3300-230	Retirement	\$125.33	\$0.00	\$106.72	\$0.00	\$0.00	\$0.00	0.00%	
3300-270	Health Insurance	\$0.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00	0.00%	
3300-320	Employee Training Fees	\$800.00	\$7,550.59	\$2,373.70	\$17,480.00	\$0.00	(\$17,480.00)	-100.00%	0.00%
3300-440	Rentals	\$0.00	\$0.00	\$701.32	\$0.00	\$702.00	\$702.00		0.00%
3300-550	Printing Svcs	\$120.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
3300-580	Travel Expense	\$6,161.57	\$32.64	\$156.00	\$10,830.00	\$0.00	(\$10,830.00)	-100.00%	0.00%
3300-590	Other Purch Svcs	\$0.00	\$0.00	\$141,599.24	\$0.00	\$0.00	\$0.00		0.00%
3300-610	General Supplies	\$3,273.09	\$2,958.10	\$7,747.71	\$5,000.00	\$0.00	(\$5,000.00)	-100.00%	0.00%
3300-630	Food	\$2,236.37	\$1,262.50	\$829.22	\$0.00	\$0.00	\$0.00		0.00%
3300-640	Books & Periodicals	\$1,119.70	\$138.00	\$1,317.45	\$0.00	\$0.00	\$0.00		0.00%
3300-890	Student Fees for Instruction Related Events	\$0.00	\$120.00	\$72.00	\$0.00	\$0.00	\$0.00		0.00%
3300	Community Services	\$16,670.97	\$12,061.83	\$157,254.58	\$33,310.00	\$702.00	(\$32,608.00)	-97.89%	0.00%
3400-610	General Supplies	\$3,187.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
3400-640	Books & Periodicals	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00		0.00%
3400	SCHOLARSHIPS & AWARDS	\$3,187.80	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00		0.00%
Total 3000's Non Instructional		\$2,016,780.64	\$1,749,609.80	\$2,053,595.51	\$1,809,353.00	\$1,946,917.00	\$137,564.00	7.60%	0.92%
4200-710	Land Improvement	\$0.00	\$0.00	\$65,679.70	\$0.00	\$0.00	\$0.00		0.00%
4300-430	Repairs & Maintenance	\$0.00	\$0.00	\$5,370.00	\$0.00	\$0.00	\$0.00		0.00%
4400-330	Professional Services	\$0.00	\$0.00	\$3,442.64	\$0.00	\$3,443.00	\$3,443.00		0.00%
4600-450	Construction Svcs	\$0.00	\$0.00	\$603,059.58	\$0.00	\$0.00	\$0.00		0.00%
Total 4000's Facilities Construction		\$0.00	\$0.00	\$677,551.92	\$0.00	\$3,443.00	\$3,443.00		0.00%

09-Jan-12

<u>DESCRIPTION</u>		<u>08-09 ACTUAL</u>	<u>09-10 ACTUAL</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5100-810	Dues & Fees	\$0.00	\$0.00	\$78,376.79	\$0.00	\$0.00	\$0.00	0.00%	
5100-830	Debt Interest	\$13,570,257.68	\$11,914,343.66	\$13,807,033.84	\$13,998,006.00	\$13,257,645.00	(\$740,361.00)	-5.29%	6.29%
5100-880	Refund Prior Yr Exp	\$292,773.81	\$173,668.63	\$155,159.07	\$70,000.00	\$150,000.00	\$80,000.00	114.29%	0.07%
5100-910	Debt Principal	\$7,987,708.40	\$8,947,187.14	\$9,022,080.80	\$9,897,188.00	\$9,774,389.00	(\$122,799.00)	-1.24%	4.64%
5100-920	Authority Payments	\$0.00	\$0.00	\$0.00	\$100,300.00	\$0.00	(\$100,300.00)	-100.00%	0.00%
5100	Debt Service	\$21,850,739.89	\$21,035,199.43	\$23,062,650.50	\$24,065,494.00	\$23,182,034.00	(\$883,460.00)	-3.67%	11.00%
5900-840	Contingency & Reserve for Extra Grants	\$0.00	\$0.00	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.42%
5900	Budgetary Reserve	\$0.00	\$0.00	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.42%
Total 5000's Debt & Transfers		\$21,850,739.89	\$21,035,199.43	\$23,062,650.50	\$25,665,494.00	\$26,182,034.00	\$516,540.00	2.01%	12.42%
Grand Total:		\$185,799,446.64	\$187,646,669.20	\$197,685,263.88	\$203,809,264.00	\$210,837,542.00	\$7,028,278.00	3.45%	