

**BASD
TENTATIVE
GENERAL FUND
BUDGET
2012-2013**



May 14, 2012



TO: Board of School Directors
FROM: Joseph Roy, Superintendent
SUBJECT: Proposed Final Budget
DATE: May 14, 2012

Introduction and Background

The 2012-2013 Bethlehem Area School District (BASD) budget was developed while the full impact of the significant staffing and program cuts included in the 2011-2012 BASD budget were still being assessed. The tentative budget of \$212.5 million represents a 4.27% overall increase from the 2011-2012 budget of \$203.8 million. Nearly the entire increase in the 2012-2013 budget is attributed to the key cost drivers with increases in: salaries (+\$1.5 million), PSERS (+\$3.4 million), health insurance (+\$1.3 million), and student tuition (+\$1.9 million).

This proposed final budget includes a proposed 2.17 increase in mills, which represents a 4.84% tax 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
- Maintain mandated programs, existing contracts and agreements
- Address the structural deficit of long term costs outpacing long term revenue growth
- Preservation – focus on stabilizing following the large cuts in 2011-2012 rather than significant restoration of staffing or programs
- Address multi-year, cyclical needs – specifically purchase/lease cycle for new buses, facilities maintenance and technology

Additionally the district's *Roadmap to Educational Excellence* identifies four components necessary for school improvement: 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 and Expenditure Highlights

While state revenue is projected to remain steady for the 2012-2013 school year, this proposed final budget anticipates a small decrease in federal funds. The overall trend of shifting the burden of financing our public schools to the local tax payer continues.

This proposed final budget makes use of some, but not all of the Act 1 exceptions approved for the district. The District was approved by the PA Department of Education for three exceptions: School Construction; Debt; Special Education; and Retirement Contributions for a total of \$4.8 million in exceptions. With these approved exceptions, the maximum allowable tax increase is 5.92%.

This proposed final budget contains minor staffing reductions of 5.5 professional educator positions and maintains staffing levels overall.

A number of cost savings and efficiencies are included in this proposed final budget when compared to the 2011-2012 budget – including significant savings in electricity (-\$480,000); Equipment (-\$357,000); Staff Retirement savings (-\$582,400); Transportation(-\$100,000); Tax Collection Process (-\$100,000); Financial Software (-\$127,000).

The budget contains several additional items aligned with the budget goal of addressing multi-year, cyclical needs: Facilities/Capital Improvements (+\$600,000); Purchase/Lease of buses (+\$300,000); Technology replacements (+\$232,000).

Conclusion

The 2012-2013 BASD budget balances educational needs with financial/economic realities. This proposed final budget stabilizes the educational programs and staffing following the major reductions of the current 2011-2012 budget. Additionally, this proposed final budget begins to address long term, cyclical needs in transportation, facilities and technology. These long-term needs have been met largely through reductions and efficiencies in other areas of the budget. The increase in the budget from 2011-2012 to 2012-2013 is the result of the major cost drivers described previously. In the end, this budget continues the progress made in 2011-2012 toward an organization whose budget is built on a sustainable foundation on which to build in coming years.

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

May 13, 2012

	<u>2010-11 Actual</u>	<u>2011-12 Budget</u>	<u>2012-13 Budget</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
<u>Revenues:</u>					
Local	\$141,437,640	\$146,040,361	\$146,220,544	\$180,183	0.12%
State	\$51,645,940	\$52,399,915	\$54,764,375	\$2,364,460	4.51%
Federal	\$11,347,749	\$5,328,988	\$5,337,891	\$8,903	0.17%
Other	\$22,500	\$40,000	\$32,500	(\$7,500)	-18.75%
Total Revenue	\$204,453,829	\$203,809,264	\$206,355,310	\$2,546,046	1.25%
Total Revenue With Full 2.1% Index \$ 209,016,206					
<u>Expenditures:</u>					
Instruction	\$122,641,112	\$123,809,833	\$130,583,447	\$6,773,614	5.47%
Support Services	\$49,042,743	\$52,313,784	\$53,193,692	\$879,908	1.68%
**Non-Instr Svcs	\$2,261,206	\$2,020,153	\$2,244,867	\$224,714	11.12%
Facilities	\$677,552	\$0	\$3,443	\$3,443	
**Debt Svc/Transfers	\$23,062,651	\$25,665,494	\$26,483,191	\$817,697	3.19%
Total Expenditures	\$197,685,264	\$203,809,264	\$212,508,640	\$8,699,376	4.27%

Revenue/Expenditure GAP (R/E-GAP) \$6,153,330

Act 1 Index	0.9400	2.10%	\$ 2,660,896
PDE Approved Exceptions	1.7208	3.83%	\$ 4,871,068

Est Max Allowable Tax Increase 2.6608 5.92% \$ 7,531,964

Millage Needed 2.1738 1.2338 mills above index
4.84% tax increase

Value of One Mill \$ 2,830,740

2012-13 Est. Millage Rate	47.0938	Amt needed to fully fund current proposal
2011-12 Millage Rate	44.9200	

The revenue/expenditure gap (R/E-GAP) of \$6,153,330 must be resolved by June 2012 as a result of increased revenue, decreased expenditures or some combination thereof.

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

- * A 0% tax rate increase (-0- mill) would require the R/E-GAP of \$6,153,330 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 \$3,492,434 in reduced expenditures and/or increased state/federal revenue.
- * A 4.8% tax rate increase (Act 1 Index plus preliminary estimated exceptions = 2.1738 mills) would reduce the R/E-GAP by \$6,153,330 leaving (\$0) in reduced expenditures and/or increased state/federal revenue.

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Bethlehem Area School District 2012-13 Budget Calendar

REVISED April 2012

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 29, 2012	Budget Workshop (East Hills MS, Aud.)
April 24, 2012	Primary Election
April 30, 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 TENTATIVE 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.

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.

11-May-12	<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>
1100	Regular Instruction	\$85,173,494.13	\$87,819,672.00	\$92,768,278.00	\$4,948,606.00	5.63%	43.65%
1200	Special Education	\$22,531,620.97	\$22,218,622.00	\$24,319,950.00	\$2,101,328.00	9.46%	11.44%
1300	Vocational Education	\$8,807,022.42	\$8,550,860.00	\$8,697,037.00	\$146,177.00	1.71%	4.09%
1400	Other Instructional Programs	\$2,007,604.60	\$2,438,912.00	\$1,946,680.00	(\$492,232.00)	-20.18%	0.92%
1500	Non Public Programs	\$3,807.93	\$17,500.00	\$38,000.00	\$20,500.00	117.14%	0.02%
1600	Adult Education	\$5,627.94	\$7,241.00	\$6,815.00	(\$426.00)	-5.88%	0.00%
1700	Community College	\$2,143,124.50	\$2,130,820.00	\$2,168,556.00	\$37,736.00	1.77%	1.02%
1800	Pre-Kindergarten Programs	\$1,968,809.55	\$626,206.00	\$638,131.00	\$11,925.00	1.90%	0.30%
Total Instruction		\$122,641,112.04	\$123,809,833.00	\$130,583,447.00	\$6,773,614.00	5.47%	61.45%
2100	Student Services	\$8,334,101.68	\$7,550,600.00	\$8,076,817.00	\$526,217.00	6.97%	3.80%
2200	Support Services	\$5,249,476.20	\$5,179,160.00	\$5,346,640.00	\$167,480.00	3.23%	2.52%
2300	Administrative Services	\$10,560,588.05	\$9,451,158.00	\$9,639,586.00	\$188,428.00	1.99%	4.54%
2400	Medical Services	\$1,613,594.04	\$1,719,256.00	\$1,881,969.00	\$162,713.00	9.46%	0.89%
2500	Fiscal Services	\$1,417,061.95	\$1,854,347.00	\$1,623,489.00	(\$230,858.00)	-12.45%	0.76%
2600	Operation & Maintenance	\$14,044,124.67	\$17,157,902.00	\$17,486,699.00	\$328,797.00	1.92%	8.23%
2700	Pupil Transportation	\$5,386,197.88	\$5,997,218.00	\$6,401,577.00	\$404,359.00	6.74%	3.01%
2800	Support Services Central	\$2,333,347.82	\$3,301,694.00	\$2,636,612.00	(\$665,082.00)	-20.14%	1.24%
2900	IU Services	\$104,250.79	\$102,449.00	\$100,303.00	(\$2,146.00)	-2.09%	0.05%
Total Support Services		\$49,042,743.07	\$52,313,784.00	\$53,193,692.00	\$879,908.00	1.68%	25.03%
3200	Student Activities	\$1,895,850.93	\$1,776,043.00	\$2,014,165.00	\$238,122.00	13.41%	0.95%
3300	Community Services	\$364,855.40	\$244,110.00	\$230,702.00	(\$13,408.00)	-5.49%	0.11%
3400	SCHOLARSHIPS & AWARDS	\$500.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Non Instructional		\$2,261,206.33	\$2,020,153.00	\$2,244,867.00	\$224,714.00	11.12%	1.06%
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 Construction & Improvement		\$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	\$23,483,191.00	(\$582,303.00)	-2.42%	11.05%
5200	Fund Transfers-Athletic &	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
5900	Budgetary Reserve	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.41%
Total Debt & Transfers		\$23,062,650.50	\$25,665,494.00	\$26,483,191.00	\$817,697.00	3.19%	12.46%
Grand Total:		\$197,685,263.86	\$203,809,264.00	\$212,508,640.00	\$8,699,376.00	4.27%	

2012-13 TENTATIVE GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

11-May-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.

<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>
1000 <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	\$77,525,391.18	\$83,629,365.00	\$88,552,967.00	\$4,923,602.00	5.89%	41.67%
1190 Title I	\$7,648,102.96	\$4,190,307.00	\$4,215,311.00	\$25,004.00	0.60%	1.98%
1100 Regular Instruction	\$85,173,494.13	\$87,819,672.00	\$92,768,278.00	\$4,948,606.00	5.63%	43.65%
1211 Life Skills Support	\$767,379.66	\$783,682.00	\$1,189,919.00	\$406,237.00	51.84%	0.56%
1221 Hearing Impaired	\$57,633.73	\$0.00	\$72,953.00	\$72,953.00		0.03%
1224 Visually Impaired	\$18,070.66	\$14,756.00	\$29,982.00	\$15,226.00	103.19%	0.01%
1225 Speech & Language	\$1,047,086.85	\$1,111,017.00	\$1,111,320.00	\$303.00	0.03%	0.52%
1231 Emotional Support	\$4,159,623.88	\$3,665,590.00	\$4,415,239.00	\$749,649.00	20.45%	2.08%
1233 Autistic Support	\$340,434.75	\$63,364.00	\$389,298.00	\$325,934.00	514.38%	0.18%
1241 Learning Support	\$10,470,661.01	\$10,609,413.00	\$10,951,747.00	\$342,334.00	3.23%	5.15%
1243 Gifted Services	\$120,451.18	\$163,016.00	\$311,532.00	\$148,516.00	91.11%	0.15%
1260 Physical Support	\$176,088.13	\$167,037.00	\$192,358.00	\$25,321.00	15.16%	0.09%
1270 Early Intervention	\$321,361.12	\$143,604.00	\$282,758.00	\$139,154.00	96.90%	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%	2.52%
1200 Special Education	\$22,531,620.97	\$22,218,622.00	\$24,319,950.00	\$2,101,328.00	9.46%	11.44%
1341 Family & Consumer Science	\$463,578.20	\$554,388.00	\$489,175.00	(\$65,213.00)	-11.76%	0.23%
1350 Industrial Arts	\$718,616.75	\$764,372.00	\$841,664.00	\$77,292.00	10.11%	0.40%
1360 Business Education	\$1,435,170.22	\$1,422,541.00	\$1,478,333.00	\$55,792.00	3.92%	0.70%
1390 Vocational Education	\$6,189,657.25	\$5,809,559.00	\$5,887,865.00	\$78,306.00	1.35%	2.77%
1300 Vocational Education	\$8,807,022.42	\$8,550,860.00	\$8,697,037.00	\$146,177.00	1.71%	4.09%
1410 Driver Education	\$71.41	\$122.00	\$0.00	(\$122.00)	-100.00%	0.00%
1420 Summer School	\$507,841.03	\$334,015.00	\$465,071.00	\$131,056.00	39.24%	0.22%
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%
1400 Other Instructional	\$2,007,604.60	\$2,438,912.00	\$1,946,680.00	(\$492,232.00)	-20.18%	0.92%
1500 Non Public Programs	\$3,807.93	\$17,500.00	\$38,000.00	\$20,500.00	117.14%	0.02%
1500 Non Public Programs	\$3,807.93	\$17,500.00	\$38,000.00	\$20,500.00	117.14%	0.02%
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	\$2,143,124.50	\$2,130,820.00	\$2,168,556.00	\$37,736.00	1.77%	1.02%
1700	Community College	\$2,143,124.50	\$2,130,820.00	\$2,168,556.00	\$37,736.00	1.77%	1.02%
1800	Pre-Kindergarten Programs	\$1,968,809.55	\$626,206.00	\$638,131.00	\$11,925.00	1.90%	0.30%
1800	Pre-Kindergarten Programs	\$1,968,809.55	\$626,206.00	\$638,131.00	\$11,925.00	1.90%	0.30%
	Total Instruction	\$122,641,112.04	\$123,809,833.00	\$130,583,447.00	\$6,773,614.00	5.47%	61.45%
2000	<i>Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts to support the fulfillment of the objectives of instruction, community services, and enterprise programs.</i>						
2110	Pupil Services	\$541,577.86	\$305,001.00	\$479,492.00	\$174,491.00	57.21%	0.23%
2120	Guidance	\$4,537,568.19	\$4,979,707.00	\$4,845,916.00	(\$133,791.00)	-2.69%	2.28%
2130	Attendance	\$198,916.60	\$212,190.00	\$224,699.00	\$12,509.00	5.90%	0.11%
2140	Psychological Services	\$1,032,167.54	\$1,048,553.00	\$1,188,942.00	\$140,389.00	13.39%	0.56%
2160	Social Work Services	\$1,183,961.10	\$322,432.00	\$769,798.00	\$447,366.00	138.75%	0.36%
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	\$8,334,101.68	\$7,550,600.00	\$8,076,817.00	\$526,217.00	6.97%	3.80%
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	\$462,339.00	\$89,026.00	23.85%	0.22%
2240	Computer Asst. Instruction	\$1,519,630.07	\$1,621,156.00	\$1,630,058.00	\$8,902.00	0.55%	0.77%
2250	Library	\$1,773,924.38	\$1,593,248.00	\$1,522,987.00	(\$70,261.00)	-4.41%	0.72%
2260	Curriculum & Instr Services	\$591,870.20	\$258,486.00	\$477,879.00	\$219,393.00	84.88%	0.22%
2269	Pupil Services	\$684,766.34	\$914,417.00	\$901,052.00	(\$13,365.00)	-1.46%	0.42%
2271	Staff Development-Certified	\$119,492.13	\$128,316.00	\$214,723.00	\$86,407.00	67.34%	0.10%
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%	0.06%
2200	Support Services	\$5,249,476.20	\$5,179,160.00	\$5,346,640.00	\$167,480.00	3.23%	2.52%
2310	Board Services	\$225,404.06	\$167,338.00	\$238,948.00	\$71,610.00	42.79%	0.11%
2330	Tax Collection	\$1,133,585.75	\$931,304.00	\$972,908.00	\$41,604.00	4.47%	0.46%
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	\$8,102,033.60	\$7,591,325.00	\$7,577,546.00	(\$13,779.00)	-0.18%	3.57%
2390	OTHER ADMINISTRATIVE	\$37,080.80	\$45,000.00	\$64,300.00	\$19,300.00	42.89%	0.03%
2300	Administrative Services	\$10,560,588.05	\$9,451,158.00	\$9,639,586.00	\$188,428.00	1.99%	4.54%
2420	Medical Services	\$21,069.88	\$15,000.00	\$24,000.00	\$9,000.00	60.00%	0.01%
2430	Dental Services	\$8,510.38	\$10,450.00	\$850.00	(\$9,600.00)	-91.87%	0.00%
2440	Nursing Services	\$1,407,686.78	\$1,506,358.00	\$1,649,240.00	\$142,882.00	9.49%	0.78%
2450	Non Public Nursing Services	\$176,327.00	\$187,448.00	\$202,979.00	\$15,531.00	8.29%	0.10%
2490	Other Health Services	\$0.00	\$0.00	\$4,900.00	\$4,900.00		0.00%
2400	Medical Services	\$1,613,594.04	\$1,719,256.00	\$1,881,969.00	\$162,713.00	9.46%	0.89%
2500	Fiscal Services	\$1,417,061.95	\$1,854,347.00	\$1,623,489.00	(\$230,858.00)	-12.45%	0.76%
2500	Fiscal Services	\$1,417,061.95	\$1,854,347.00	\$1,623,489.00	(\$230,858.00)	-12.45%	0.76%

	<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>
2600	Operation & Maintenance	\$12,631,990.12	\$16,058,201.00	\$16,225,672.00	\$167,471.00	1.04%	7.64%
2610	Maintenance Supervisor	\$399,023.70	\$486,186.00	\$611,714.00	\$125,528.00	25.82%	0.29%
2650	Vehicle Services	\$142.62	\$1,600.00	\$1,600.00	\$0.00	0.00%	0.00%
2660	Security Services	\$1,012,968.23	\$611,915.00	\$647,713.00	\$35,798.00	5.85%	0.30%
2600	Operation & Maintenance	\$14,044,124.67	\$17,157,902.00	\$17,486,699.00	\$328,797.00	1.92%	8.23%
2710	Supervisor Pupil	\$387,537.81	\$421,422.00	\$413,798.00	(\$7,624.00)	-1.81%	0.19%
2720	Pupil Transportation	\$3,803,931.43	\$4,579,220.00	\$4,950,239.00	\$371,019.00	8.10%	2.33%
2730	Crossing Guards	\$122,047.97	\$115,000.00	\$109,247.00	(\$5,753.00)	-5.00%	0.05%
2740	Vehicle Maintenance Svcs	\$1,072,680.67	\$881,576.00	\$928,293.00	\$46,717.00	5.30%	0.44%
2700	Pupil Transportation	\$5,386,197.88	\$5,997,218.00	\$6,401,577.00	\$404,359.00	6.74%	3.01%
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	\$44,400.00	(\$11,897.00)	-21.13%	0.02%
2824	Management Info Services	\$75.75	\$0.00	\$0.00	\$0.00		0.00%
2830	Personnel Services	\$636,240.78	\$853,717.00	\$627,069.00	(\$226,648.00)	-26.55%	0.30%
2834	Staff Dev-Non Instr Certified	\$33,097.50	\$40,629.00	\$66,475.00	\$25,846.00	63.61%	0.03%
2836	Staff Dev-Non Instr Non Certified	\$28,932.43	\$46,354.00	\$43,750.00	(\$2,604.00)	-5.62%	0.02%
2840	Data Processing	\$1,230,833.80	\$1,941,999.00	\$1,527,773.00	(\$414,226.00)	-21.33%	0.72%
2850	State & Federal Liaison	\$353,796.36	\$252,754.00	\$317,201.00	\$64,447.00	25.50%	0.15%
2800	Support Services Central	\$2,333,347.82	\$3,301,694.00	\$2,636,612.00	(\$665,082.00)	-20.14%	1.24%
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	\$49,042,743.07	\$52,313,784.00	\$53,193,692.00	\$879,908.00	1.68%	25.03%
3000	<i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210	Student Activities	\$264,766.31	\$245,673.00	\$346,470.00	\$100,797.00	41.03%	0.16%
3250	Athletics	\$1,631,084.62	\$1,530,370.00	\$1,667,695.00	\$137,325.00	8.97%	0.78%
3200	Student Activities	\$1,895,850.93	\$1,776,043.00	\$2,014,165.00	\$238,122.00	13.41%	0.95%
3300	Community Services	\$362,276.96	\$244,110.00	\$230,000.00	(\$14,110.00)	-5.78%	0.11%
3340	Child Care Services	\$701.32	\$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	\$364,855.40	\$244,110.00	\$230,702.00	(\$13,408.00)	-5.49%	0.11%
3400	SCHOLARSHIPS & AWARDS	\$500.00	\$0.00	\$0.00	\$0.00		0.00%
3400	SCHOLARSHIPS &	\$500.00	\$0.00	\$0.00	\$0.00		0.00%
	Total Non Instructional	\$2,261,206.33	\$2,020,153.00	\$2,244,867.00	\$224,714.00	11.12%	1.06%

<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>
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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.*

4200	Existing Site Improvement	\$65,679.70	\$0.00	\$0.00	\$0.00	0.00%
4300	Arch & Eng-Additional	\$5,370.00	\$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%
4600	Bldg Improvement	\$603,059.58	\$0.00	\$0.00	\$0.00	0.00%

Total Facilities Construction & Improvement	\$677,551.92	\$0.00	\$3,443.00	\$3,443.00	0.00%
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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	\$22,840,038.31	\$23,945,494.00	\$23,333,191.00	(\$612,303.00)	-2.56%	10.98%
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	\$23,483,191.00	(\$582,303.00)	-2.42%	11.05%
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5900	Budgetary Reserve	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.41%
5900	Budgetary Reserve	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.41%

Total Debt & Transfers	\$23,062,650.50	\$25,665,494.00	\$26,483,191.00	\$817,697.00	3.19%	12.46%
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Grand Total:	\$197,685,263.86	\$203,809,264.00	\$212,508,640.00	\$8,699,376.00	4.27%
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2012-13 TENTATIVE 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.

11-May-12

<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>
<u>Local Revenue</u>						
6111 CURRENT REAL ESTATE TAXES	\$116,442,908.35	\$122,058,800.00	\$122,657,239.00	\$598,439.00	0.49%	59.44%
6112 INTERIM REAL ESTATE TAXES	\$1,050,017.14	\$1,215,000.00	\$1,300,000.00	\$85,000.00	7.00%	0.63%
6113 PUBLIC UTILITY REALTY TAX	\$178,847.80	\$179,000.00	\$186,753.00	\$7,753.00	4.33%	0.09%
6114 PAYMENTS IN LIEU OF TAXES	\$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%	5.21%
6153 REAL ESTATE TRANSFER TAX	\$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%	1.38%
6211 TAX INCREMENT PAYMENTS	(\$2,459,223.72)	(\$2,518,725.00)	(\$4,017,912.00)	(\$1,499,187.00)	59.52%	-1.95%
6411 DELINQUENT REAL ESTATE TX	\$5,302,847.15	\$3,400,000.00	\$5,300,000.00	\$1,900,000.00	55.88%	2.57%
6420 DELINQUENT PER CAPITA TAXES	\$51,953.03	\$60,000.00	\$60,000.00	\$0.00	0.00%	0.03%
6457 DELINQUENT MERCANTILE TAX	\$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	\$140,000.00	\$500.00	0.36%	0.07%
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%
6829 STATE REV RECD FRM OTHR SOURCES	\$151,835.25	\$155,000.00	\$143,473.00	(\$11,527.00)	-7.44%	0.07%
6831 FED REV FRM OTHR LEAS-IDEA	\$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%	0.89%
6833 FEDERAL ARRA IDEA REV	\$1,559,595.60	\$0.00	\$0.00	\$0.00		0.00%
6839 FED REV FROM OTHER SOURCES	\$239,889.40	\$238,200.00	\$0.00	(\$238,200.00)	-100.00%	0.00%
6910 RENT FROM SCH FACILITIES	\$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	\$178,000.00	(\$14,116.00)	-7.35%	0.09%
6941 TUITION	\$113,788.82	\$130,000.00	\$125,000.00	(\$5,000.00)	-3.85%	0.06%
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 ACTIVITIES	\$4,662.11	\$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 EXP.	\$634,151.84	\$535,000.00	\$300,000.00	(\$235,000.00)	-43.93%	0.15%
6992 MISC REVENUE-GLENSIDE	\$0.00	\$0.00	\$57,000.00	\$57,000.00		0.03%
6999 MISC REVENUE	\$1,438.56	\$0.00	\$0.00	\$0.00		0.00%
Total Local Revenue	\$141,437,639.71	\$146,040,361.00	\$146,220,544.00	\$180,183.00	0.12%	70.86%

<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>
<u>State Revenue</u>						
7110 BASIC INSTRUCTIONAL SUBSIDY	\$24,204,717.75	\$27,031,830.00	\$27,044,017.00	\$12,187.00	0.05%	13.11%
7144 CHARTER SCHOOL REIMB.	\$1,723,818.48	\$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%	3.19%
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	\$2,570,435.00	\$200,014.00	8.44%	1.25%
7320 RENTAL/SINKING FUND REIMB.	\$2,216,353.30	\$2,172,243.00	\$1,974,695.00	(\$197,548.00)	-9.09%	0.96%
7330 MEDICAL & DENTAL SERVICES	\$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	\$4,719,990.00	\$4,939.00	0.10%	2.29%
7501 PA ACCOUNTABILITY BLOCK GRANT	\$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 SECURITY	\$3,341,187.92	\$3,598,458.00	\$3,524,431.00	(\$74,027.00)	-2.06%	1.71%
7820 STATE SHARE RETIREMENT	\$2,544,068.74	\$3,698,980.00	\$5,835,364.00	\$2,136,384.00	57.76%	2.83%
Total State Revenue	\$51,645,940.01	\$52,399,915.00	\$54,764,375.00	\$2,364,460.00	4.51%	26.54%
<u>Federal Revenue</u>						
8110 PMTS FEDERALLY IMPACTED AREAS	\$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%	1.50%
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 & DEV. BLOCK GRANTS	\$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	\$90,048.37	\$0.00	\$0.00	\$0.00		0.00%
8708 ARRA STATE FISCAL STABILIZATION	\$3,352,416.00	\$0.00	\$0.00	\$0.00		0.00%
8709 AARA EDU JOBS	\$1,984,053.00	\$0.00	\$0.00	\$0.00		0.00%
8810 ACCESS REIMBURSEMENT	\$0.00	\$95,000.00	\$445,296.00	\$350,296.00	368.73%	0.22%
8820 ACCESS ADMIN. COSTS	\$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	\$5,337,891.00	\$8,903.00	0.17%	2.59%
<u>Other Revenue</u>						
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%
Grand Total:	\$204,453,828.62	\$203,809,264.00	\$206,355,310.00	\$2,546,046.00	1.25%	

2012-13 TENTATIVE GENERAL FUND BUDGET

Expenditures by Major Category

11-May-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.

<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>
110 Salaries-Admin	\$6,425,849.64	\$5,917,667.00	\$5,912,186.00	(\$5,481.00)	-0.09%	2.78%
120 Salaries-Prof	\$67,594,134.69	\$67,242,612.00	\$68,468,073.00	\$1,225,461.00	1.82%	32.22%
130 Salaries-Supplemental	\$3,262,730.95	\$2,648,320.00	\$2,759,964.00	\$111,644.00	4.22%	1.30%
140 Salaries-Tech	\$2,617,437.69	\$2,688,106.00	\$2,689,541.00	\$1,435.00	0.05%	1.27%
150 Salaries-Clerical	\$3,569,734.23	\$3,495,216.00	\$3,599,193.00	\$103,977.00	2.97%	1.69%
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	\$2,390,247.00	\$143,423.00	6.38%	1.12%
180 Salaries-Custodian	\$4,433,767.66	\$4,616,023.00	\$4,422,491.00	(\$193,532.00)	-4.19%	2.08%
190 Salaries-Instr Asst	\$3,523,773.28	\$3,017,019.00	\$3,176,529.00	\$159,510.00	5.29%	1.49%
Salaries	\$94,093,990.15	\$92,274,010.00	\$93,838,808.00	\$1,564,798.00	1.70%	44.16%

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

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
200 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	\$7,185,107.00	(\$11,810.00)	-0.16%	3.38%
230 Retirement	\$5,259,926.70	\$8,165,353.00	\$11,598,160.00	\$3,432,807.00	42.04%	5.46%
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%	0.35%
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	\$25,272,924.00	\$1,302,582.00	5.43%	11.89%
290 Severance	\$154,798.77	\$206,580.00	\$165,000.00	(\$41,580.00)	-20.13%	0.08%
Benefits	\$37,487,511.59	\$41,887,831.00	\$46,531,530.00	\$4,643,699.00	11.09%	21.90%

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

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>12-13 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
310 Tax Coll Commissions	\$867,711.71	\$681,950.00	\$543,900.00	(\$138,050.00)	-20.24%	0.26%
320 Prof Education Svcs	\$7,005,418.48	\$7,545,606.00	\$7,379,222.00	(\$166,384.00)	-2.21%	3.47%
330 Prof Services	\$1,332,561.42	\$901,578.00	\$1,261,080.00	\$359,502.00	39.87%	0.59%
340 Technical Services	\$208,666.24	\$267,724.00	\$224,614.00	(\$43,110.00)	-16.10%	0.11%
350 Security Services	\$376,434.31	\$198,000.00	\$204,797.00	\$6,797.00	3.43%	0.10%
390 Misc Professional	\$4,800.00	\$190,368.00	\$10,000.00	(\$180,368.00)	-94.75%	0.00%
Prof & Tech Svcs	\$9,795,592.16	\$9,785,226.00	\$9,623,613.00	(\$161,613.00)	-1.65%	4.53%

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	\$256,500.00	(\$31,200.00)	-10.84%	0.12%
420 Utilities	\$2,685,274.52	\$3,282,620.00	\$2,812,346.00	(\$470,274.00)	-14.33%	1.32%
430 Repairs & Maint	\$837,792.39	\$1,043,844.00	\$913,049.00	(\$130,795.00)	-12.53%	0.43%
440 Lease Rentals	\$1,009,910.63	\$1,007,561.00	\$1,040,605.00	\$33,044.00	3.28%	0.49%
450 Construction Svcs	\$606,033.58	\$385,000.00	\$878,000.00	\$493,000.00	128.05%	0.41%
460 Extermination Svcs	\$13,476.00	\$17,500.00	\$16,000.00	(\$1,500.00)	-8.57%	0.01%
Purch Property Svcs	\$5,334,450.88	\$6,024,225.00	\$5,916,500.00	(\$107,725.00)	-1.79%	2.78%

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	\$885,155.00	\$31,751.00	3.72%	0.42%
520 Insurance	\$653,565.18	\$682,656.00	\$709,448.00	\$26,792.00	3.92%	0.33%
530 Communications	\$446,715.21	\$740,185.00	\$754,857.00	\$14,672.00	1.98%	0.36%
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	\$76,379.00	\$19,026.00	33.17%	0.04%
560 Student Tuition	\$18,635,544.41	\$18,560,886.00	\$20,523,924.00	\$1,963,038.00	10.58%	9.66%
580 Travel	\$111,752.26	\$182,471.00	\$140,945.00	(\$41,526.00)	-22.76%	0.07%
590 Other Purch Svcs	\$489,526.63	\$328,449.00	\$350,003.00	\$21,554.00	6.56%	0.16%
Other Purchased Svcs	\$21,282,306.80	\$21,452,404.00	\$23,475,711.00	\$2,023,307.00	9.43%	11.05%

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	\$2,226,605.00	(\$118,543.00)	-5.05%	1.05%
620 Energy	\$1,686,097.31	\$2,176,739.00	\$2,213,371.00	\$36,632.00	1.68%	1.04%
630 Food	\$16,070.89	\$7,620.00	\$11,500.00	\$3,880.00	50.92%	0.01%
640 Books & Textbooks	\$1,324,731.81	\$846,823.00	\$942,493.00	\$95,670.00	11.30%	0.44%
650 Tech Supplies & Fees	\$1,500.00	\$0.00	\$269,499.00	\$269,499.00		0.13%
Books & Materials	\$5,190,154.72	\$5,376,330.00	\$5,663,468.00	\$287,138.00	5.34%	2.67%

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	\$380,197.00	(\$32,050.00)	-7.77%	0.18%
760 Equipment Replacement	\$672,097.01	\$223,867.00	\$307,428.00	\$83,561.00	37.33%	0.14%
780 Technology Network	\$3,730.82	\$0.00	\$0.00	\$0.00		0.00%
Equipment	\$1,223,644.43	\$636,114.00	\$687,625.00	\$51,511.00	8.10%	0.32%

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	\$128,431.00	\$49,497.00	62.71%	0.06%
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	\$13,173,802.00	(\$985,620.00)	-6.96%	6.20%
840 Contingency	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.41%
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	\$63,864.63	\$2,613.00	\$89,763.00	\$87,150.00	3335.25%	0.04%
Other Expenditures	\$14,255,532.34	\$15,910,969.00	\$16,611,996.00	\$701,027.00	4.41%	7.82%

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	\$10,159,389.00	(\$202,466.00)	-1.95%	4.78%
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	\$10,159,389.00	(\$302,766.00)	-2.89%	4.78%
Grand Total:	\$197,685,263.86	\$203,809,264.00	\$212,508,640.00	\$8,699,376.00	4.27%	

BETHLEHEM AREA SCHOOL DISTRICT

2012-13 TENTATIVE GENERAL FUND Budget

Supporting Expenditure Detail



MAY 14, 2012

2012-13 TENTATIVE GENERAL FUND BUDGET

Expenditure Detail

11-May-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	\$734.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-120	Salaries-Prof	\$49,343,306.77	\$50,179,793.50	\$50,489,453.28	\$50,761,965.00	\$51,361,466.00	\$599,501.00	1.18%	24.17%
1100-130	Salaries-Other Prof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-150	Salaries Clerical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-170	Salaries-Bus Drivers	\$35,941.16	\$46,729.63	\$45,543.37	\$12,500.00	\$40,930.00	\$28,430.00	227.44%	0.02%
1100-190	Salaries-Tchr Asst	\$1,256,385.26	\$1,137,100.44	\$1,197,542.05	\$1,134,026.00	\$1,170,843.00	\$36,817.00	3.25%	0.55%
1100-200	Total Benefits	\$0.00	\$0.00	(\$275.40)	\$0.00	\$0.00	\$0.00	#Num!	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	\$3,892,233.88	\$3,929,800.88	\$3,926,057.22	\$4,030,327.00	\$3,935,041.00	(\$95,286.00)	-2.36%	1.85%
1100-230	Retirement	\$2,461,172.65	\$2,497,941.76	\$2,892,117.42	\$4,814,734.00	\$6,568,131.00	\$1,753,397.00	36.42%	3.09%
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%	0.35%
1100-260	Workers Comp	\$356,434.19	\$328,911.84	\$396,282.52	\$366,853.00	\$369,450.00	\$2,597.00	0.71%	0.17%
1100-270	Health Insurance	\$9,390,566.26	\$10,854,716.39	\$14,559,275.75	\$13,459,964.00	\$15,416,392.00	\$1,956,428.00	14.54%	7.25%
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%
1100-300	Total Prof Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-320	Prof Education Svcs	\$261,626.29	\$156,329.59	\$81,270.74	\$420,092.00	\$45,248.00	(\$374,844.00)	-89.23%	0.02%
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	#Num!	0.00%
1100-350	Security Services	\$0.00	\$0.00	\$1,195.89	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-390	Misc Prof Svcs	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-430	Repairs & Maintenance	\$37,931.70	\$79,697.98	\$55,594.93	\$48,453.00	\$56,139.00	\$7,686.00	15.86%	0.03%
1100-440	Rentals	\$489,841.29	\$520,710.30	\$451,411.33	\$555,693.00	\$451,427.00	(\$104,266.00)	-18.76%	0.21%
1100-510	Contracted Transportation & Academic Trips	\$0.00	\$0.00	\$2,500.62	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-530	Communications	\$2,719.10	\$2,030.95	\$4,643.37	\$3,060.00	\$1,150.00	(\$1,910.00)	-62.42%	0.00%
1100-550	Printing Svcs	\$4,011.65	\$8,187.17	\$2,703.17	\$1,353.00	\$14,129.00	\$12,776.00	944.27%	0.01%
1100-560	Tuition Other LEAs	\$5,568,059.03	\$6,698,675.77	\$8,162,119.77	\$8,832,234.00	\$9,737,452.00	\$905,218.00	10.25%	4.58%
1100-580	Travel Expense	\$21,227.39	\$27,211.69	\$24,528.61	\$18,422.00	\$8,535.00	(\$9,887.00)	-53.67%	0.00%
1100-590	Other Purch Svcs	\$15,868.00	\$790.00	\$1,594.51	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-610	General Supplies	\$1,073,472.63	\$817,334.43	\$613,666.98	\$711,001.00	\$606,498.00	(\$104,503.00)	-14.70%	0.29%

11-May-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>
1100-620	Energy/Fuel	\$0.00	\$0.00	\$1,187.27	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-630	Food	\$5,308.75	\$8,805.28	\$2,425.70	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-640	Books & Periodicals	\$1,427,750.14	\$1,142,719.42	\$1,052,561.22	\$593,892.00	\$596,262.00	\$2,370.00	0.40%	0.28%
1100-650	Books & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$207,879.00	\$207,879.00	#Div/0!	0.10%
1100-750	Equipment New/Orig	\$96,846.09	\$365,517.31	\$364,540.58	\$272,193.00	\$323,615.00	\$51,422.00	18.89%	0.15%
1100-760	Equipment Replmt	\$52,463.11	\$648,729.04	\$22,918.02	\$36,301.00	\$64,713.00	\$28,412.00	78.27%	0.03%
1100-810	Dues & Fees	\$1,082.00	\$725.00	\$63.00	\$929.00	\$0.00	(\$929.00)	-100.00%	0.00%
1100-840	Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1100-890	Student Fees for Instruction Related Events	\$40.00	\$17,319.29	\$1,692.75	\$0.00	\$36,000.00	\$36,000.00	#Div/0!	0.02%
1100	Regular Instruction	\$76,687,141.86	\$80,487,622.40	\$85,173,494.13	\$87,819,672.00	\$92,768,278.00	\$4,948,606.00	5.63%	43.65%
1200-000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-120	Salaries-Prof	\$7,564,397.64	\$7,758,080.08	\$8,189,865.00	\$8,491,115.00	\$8,942,722.00	\$451,607.00	5.32%	4.21%
1200-130	Salaries-Other Prof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-170	Salaries-Bus Drivers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-180		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	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	#Num!	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%	1.26%
1200-290	Other Group Insurance	\$99.09	\$0.00	\$480.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-320	Prof Education Svcs	\$5,791,931.48	\$5,138,279.07	\$6,503,411.33	\$5,373,042.00	\$6,294,942.00	\$921,900.00	17.16%	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	#Num!	0.00%
1200-430	Repairs & Maintenance	\$1,717.66	\$196.00	\$886.45	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-440	Rentals	\$0.00	\$0.00	\$6,090.15	\$0.00	\$5,592.00	\$5,592.00	#Div/0!	0.00%
1200-510	Contracted Transportation & Academic Trips	\$0.00	\$0.00	\$850.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-530	Communications	\$578.64	\$54.04	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-540	Advertising	\$289.00	\$402.50	\$100.66	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-550	Printing Svcs	\$0.00	\$0.00	\$51.30	\$0.00	\$0.00	\$0.00	#Num!	0.00%

11-May-12

		<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>
<u>DESCRIPTION</u>									
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%	1.19%
1200-580	Travel Expense	\$9,839.45	\$13,279.01	\$11,872.93	\$15,000.00	\$300.00	(\$14,700.00)	-98.00%	0.00%
1200-590	Other Purch Svcs	\$5,683.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-610	General Supplies	\$16,721.16	\$22,847.27	\$40,463.62	\$98,738.00	\$109,113.00	\$10,375.00	10.51%	0.05%
1200-630	Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1200-640	Books & Periodicals	\$3,530.65	\$28,060.24	\$12,297.23	\$102,000.00	\$31,500.00	(\$70,500.00)	-69.12%	0.01%
1200-650	Books & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$50,500.00	\$50,500.00	#Div/0!	0.02%
1200-750	Equipment New/Orig	\$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 Replmt	\$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	#Div/0!	0.00%
1200-820	Court Fees	\$26,200.00	\$29,373.16	\$39,000.00	\$0.00	\$40,000.00	\$40,000.00	#Div/0!	0.02%
1200-890	Student Fees for Instruction Related Events	\$60.00	\$654.00	\$224.25	\$0.00	\$5,400.00	\$5,400.00	#Div/0!	0.00%
1200	Special Education	\$19,610,633.06	\$20,362,199.15	\$22,531,620.97	\$22,218,622.00	\$24,319,950.00	\$2,101,328.00	9.46%	11.44%
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%
1300-140	Salaries-Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
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%	0.06%
1300-230	Retirement	\$89,402.58	\$86,330.64	\$97,374.00	\$150,229.00	\$222,700.00	\$72,471.00	48.24%	0.10%
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%
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%
1300-290	Other Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1300-420	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1300-430	Repairs & Maintenance	\$10,543.75	\$11,861.04	\$12,799.18	\$13,000.00	\$3,000.00	(\$10,000.00)	-76.92%	0.00%
1300-440	Rentals	\$0.00	\$0.00	\$521.16	\$0.00	\$522.00	\$522.00	#Div/0!	0.00%
1300-510	Contracted Transportation & Academic Trips	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	#Div/0!	0.00%
1300-550	Printing Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1300-560	Tuition Other LEAs	\$5,663,774.20	\$5,327,418.84	\$6,189,657.25	\$5,183,476.00	\$5,887,865.00	\$704,389.00	13.59%	2.77%
1300-580	Travel Expense	\$0.00	\$530.86	\$331.25	\$0.00	\$80.00	\$80.00	#Div/0!	0.00%
1300-610	General Supplies	\$57,925.69	\$64,335.78	\$61,738.74	\$69,116.00	\$124,055.00	\$54,939.00	79.49%	0.06%
1300-620	Energy/Fuel	\$0.00	\$0.00	\$75.76	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1300-630	Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1300-640	Books & Periodicals	\$5,513.65	\$20,802.64	\$45,825.11	\$13,871.00	\$41,656.00	\$27,785.00	200.31%	0.02%

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		<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>
<u>DESCRIPTION</u>									
1300-650	Books & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	#Div/0!	0.00%
1300-750	Equipment New/Orig	\$4,604.65	\$0.00	\$3,282.50	\$250.00	\$767.00	\$517.00	206.80%	0.00%
1300-760	Equipment Replmt	\$0.00	\$1,118.00	\$35,566.52	\$2,870.00	\$27,435.00	\$24,565.00	855.92%	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	\$8,697,037.00	\$146,177.00	1.71%	4.09%
1400-110	Salaries-Admin	\$92,386.98	\$5,865.78	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-120	Salaries Prof	\$1,378,902.55	\$1,272,888.09	\$1,231,100.22	\$548,324.00	\$769,184.00	\$220,860.00	40.28%	0.36%
1400-130	Salaries-Other Prof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-150	Salaries Clerical	\$26,987.64	\$160.10	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-170	Salaries-Bus Drivers	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	#Div/0!	0.00%
1400-180	Salaries Hall Monitors	\$0.00	\$859.44	\$1,410.61	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-190	Salaries-Tchr Asst	\$77,120.09	\$67,670.12	\$44,430.08	\$0.00	\$22,300.00	\$22,300.00	#Div/0!	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	\$115,985.68	\$102,876.90	\$101,489.01	\$106,885.00	\$58,451.00	(\$48,434.00)	-45.31%	0.03%
1400-230	Retirement	\$65,423.88	\$58,982.07	\$71,555.96	\$115,234.00	\$93,576.00	(\$21,658.00)	-18.79%	0.04%
1400-260	Workers Comp	\$2,944.73	\$1,541.80	\$2,112.78	\$0.00	\$9,240.00	\$9,240.00	#Div/0!	0.00%
1400-270	Health Insurance	\$30,676.37	\$12,494.54	\$25,035.00	\$0.00	\$0.00	\$0.00	#Num!	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	#Num!	0.00%
1400-340	Technical Services	\$4,098.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-430	Repairs & Maintenance	\$0.00	\$238.00	\$138.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-440	Rentals	\$0.00	\$2,800.00	\$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	#Num!	0.00%
1400-530	Communications	\$426.36	\$91.52	\$794.90	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1400-550	Printing Svcs	\$96.57	\$0.00	\$39.71	\$0.00	\$0.00	\$0.00	#Num!	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	\$12,461.45	\$8,867.62	\$5,800.00	\$9,000.00	\$3,200.00	55.17%	0.00%
1400-610	General Supplies	\$66,716.08	\$10,090.45	\$13,636.61	\$13,580.00	\$15,500.00	\$1,920.00	14.14%	0.01%
1400-630	Food	\$1,990.91	\$708.00	\$5,137.06	\$0.00	\$4,000.00	\$4,000.00	#Div/0!	0.00%
1400-640	Books & Periodicals	\$44,834.69	\$1,185.13	\$14,264.81	\$5,000.00	\$16,000.00	\$11,000.00	220.00%	0.01%
1400-750	Equipment New/Orig	\$2,746.86	\$999.00	\$639.96	\$0.00	\$1,000.00	\$1,000.00	#Div/0!	0.00%

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		<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>
<u>DESCRIPTION</u>									
1400-890	Student Fees for Instruction Related Events	\$0.00	\$8,692.75	\$21,456.00	\$0.00	\$25,000.00	\$25,000.00	#Div/0!	0.01%
1400	Other Instructional Programs	\$2,187,115.32	\$2,272,772.94	\$2,007,604.60	\$2,438,912.00	\$1,946,680.00	(\$492,232.00)	-20.18%	0.92%
1500-320	Prof Education Svcs	\$10,300.00	\$16,704.00	\$3,505.00	\$17,500.00	\$38,000.00	\$20,500.00	117.14%	0.02%
1500-580	Travel Expense	\$0.00	\$0.00	\$22.30	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1500-610	General Supplies	\$0.00	\$0.00	\$280.63	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1500	Non Public Programs	\$10,300.00	\$16,704.00	\$3,807.93	\$17,500.00	\$38,000.00	\$20,500.00	117.14%	0.02%
1600-110	Salaries-Admin	\$4,339.56	\$3,300.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	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%
1600-150	Salaries Clerical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1600-210	Group Insurance	\$0.00	\$4.31	\$0.00	\$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	#Num!	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%
1600-540	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1600-550	Printing Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1600-580	Travel Expense	\$87.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1600-610	General Supplies	\$323.58	\$195.35	\$3,220.00	\$1,265.00	\$2,700.00	\$1,435.00	113.44%	0.00%
1600-640	Books & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1600	Adult Education	\$44,539.29	\$27,798.38	\$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	\$2,136,446.75	\$2,126,035.00	\$2,168,556.00	\$42,521.00	2.00%	1.02%
1700-640	Books & Periodicals	\$10,331.77	\$7,965.22	\$6,677.75	\$4,785.00	\$0.00	(\$4,785.00)	-100.00%	0.00%
1700-810	Dues & Fees	\$364.62	\$541.62	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1700	Community College	\$2,029,806.64	\$2,087,957.46	\$2,143,124.50	\$2,130,820.00	\$2,168,556.00	\$37,736.00	1.77%	1.02%
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	#Num!	0.00%
1800-150	Salaries Clerical	\$3,471.65	\$13,217.01	\$15,415.39	\$0.00	\$18,283.00	\$18,283.00	#Div/0!	0.01%
1800-170	Salaries-Bus Drivers	\$20,130.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

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		<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>
<u>DESCRIPTION</u>									
1800-180	Salaries Health Asst	\$0.00	\$0.00	\$19,025.23	\$0.00	\$0.00	\$0.00	#Num!	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%
1800-240	Tuition Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
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	#Div/0!	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	#Num!	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	\$25,860.49	\$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	#Num!	0.00%
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	\$54,746.36	\$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	\$300.00	(\$1,700.00)	-85.00%	0.00%
1800-750	Equipment New/Orig	\$0.00	\$3,390.87	\$203.68	\$0.00	\$0.00	\$0.00	#Num!	0.00%
1800-760	Equipment Replmt	\$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	\$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	\$1,717,059.08	\$1,753,969.00	\$1,968,809.55	\$626,206.00	\$638,131.00	\$11,925.00	1.90%	0.30%
Total 1000's Instruction		\$110,402,521.75	\$114,797,967.20	\$122,641,112.04	\$123,809,833.00	\$130,583,447.00	\$6,773,614.00	5.47%	61.45%
2100-110	Salaries-Admin	\$415,005.13	\$448,152.53	\$540,643.55	\$248,960.00	\$355,250.00	\$106,290.00	42.69%	0.17%
2100-120	Salaries-Prof	\$3,797,587.54	\$3,558,277.59	\$3,591,196.01	\$3,804,065.00	\$3,949,242.00	\$145,177.00	3.82%	1.86%
2100-130	Salaries-Other Prof	\$968,515.12	\$936,288.98	\$874,733.00	\$461,549.00	\$423,713.00	(\$37,836.00)	-8.20%	0.20%
2100-150	Salaries Clerical	\$621,618.09	\$710,015.39	\$662,519.10	\$687,869.00	\$667,842.00	(\$20,027.00)	-2.91%	0.31%
2100-160	Salaries Technical	\$0.00	\$105.58	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

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		<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>
<u>DESCRIPTION</u>									
2100-210	Group Insurance	\$0.00	\$9,792.61	\$14,449.99	\$9,797.00	\$13,878.00	\$4,081.00	41.66%	0.01%
2100-220	Social Security	\$429,063.33	\$416,696.08	\$434,873.17	\$401,522.00	\$531,557.00	\$130,035.00	32.39%	0.25%
2100-230	Retirement	\$275,767.53	\$262,128.69	\$319,026.84	\$411,788.00	\$657,860.00	\$246,072.00	59.76%	0.31%
2100-240	Tuition Reimb	\$0.00	\$1,071.00	\$16,211.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-260	Workers Comp	\$30,280.82	\$26,335.94	\$39,914.08	\$35,003.00	\$35,265.00	\$262.00	0.75%	0.02%
2100-270	Health Insurance	\$1,156,275.40	\$1,293,200.91	\$1,640,113.72	\$1,394,423.00	\$1,119,600.00	(\$274,823.00)	-19.71%	0.53%
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	#Div/0!	0.02%
2100-330	Professional Services	\$22,091.35	\$20,684.00	\$22,856.33	\$11,000.00	\$35,000.00	\$24,000.00	218.18%	0.02%
2100-340	Technical Services	\$98.50	\$23,858.44	\$15,212.80	\$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%
2100-510	Contracted Transportation & Academic Trips	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-530	Communications	\$2,653.16	\$16,824.69	\$1,679.34	\$2,650.00	\$0.00	(\$2,650.00)	-100.00%	0.00%
2100-540	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-550	Printing Svcs	\$1,387.31	\$120.88	\$580.60	\$0.00	\$175.00	\$175.00	#Div/0!	0.00%
2100-580	Travel Expense	\$32,180.01	\$24,797.47	\$14,917.32	\$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	\$16,100.00	\$1,818.00	12.73%	0.01%
2100-640	Books & Periodicals	\$2,231.79	\$7,087.07	\$3,582.24	\$3,410.00	\$152,682.00	\$149,272.00	4377.48%	0.07%
2100-650	Books & Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,120.00	\$2,120.00	#Div/0!	0.00%
2100-750	Equipment New/Orig	\$5,257.18	\$15,219.93	\$103.95	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-760	Equipment Replmt	\$0.00	\$840.27	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2100-810	Dues & Fees	\$368.00	\$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	#Num!	0.00%
2100-890	Student Fees for Instruction Related Events	\$1,000.00	\$1,310.00	\$29,913.00	\$0.00	\$7,500.00	\$7,500.00	#Div/0!	0.00%
2100	Student Services	\$7,975,329.49	\$7,956,456.12	\$8,334,101.68	\$7,550,600.00	\$8,076,817.00	\$526,217.00	6.97%	3.80%
2200-110	Salaries-Admin	\$641,897.61	\$544,383.80	\$771,004.24	\$530,423.00	\$746,757.00	\$216,334.00	40.79%	0.35%
2200-120	Salaries-Prof	\$1,748,480.08	\$1,571,582.61	\$1,429,468.66	\$1,540,875.00	\$1,289,388.00	(\$251,487.00)	-16.32%	0.61%
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	\$281,576.02	\$282,229.18	\$340,811.30	\$273,445.00	\$304,185.00	\$30,740.00	11.24%	0.14%

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	<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>
2200-160	Salaries Technical	\$359,541.88	\$297,068.60	\$299,446.50	\$240,416.00	\$306,696.00	\$66,280.00	27.57%	0.14%
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	\$9,331.00	\$867.00	10.24%	0.00%
2200-220	Social Security	\$260,252.83	\$269,730.23	\$254,058.95	\$248,676.00	\$254,926.00	\$6,250.00	2.51%	0.12%
2200-230	Retirement	\$166,708.29	\$170,999.67	\$189,457.46	\$262,881.00	\$411,406.00	\$148,525.00	56.50%	0.19%
2200-240	Tuition Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200-260	Workers Comp	\$23,189.04	\$24,156.34	\$16,227.32	\$22,886.00	\$23,063.00	\$177.00	0.77%	0.01%
2200-270	Health Insurance	\$682,558.00	\$923,635.25	\$641,341.51	\$834,170.00	\$691,084.00	(\$143,086.00)	-17.15%	0.33%
2200-290	Other Group Insurance	\$2,312.08	\$0.00	\$1,258.74	\$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	\$51,198.03	\$93,595.00	\$139,750.00	\$46,155.00	49.31%	0.07%
2200-330	Professional Services	\$19,500.00	\$2,518.75	\$20,326.53	\$8,000.00	\$24,000.00	\$16,000.00	200.00%	0.01%
2200-340	Technical Services	\$53,477.47	\$29,339.95	\$13,472.40	\$17,415.00	\$17,415.00	\$0.00	0.00%	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	\$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	\$457.03	\$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	#Num!	0.00%
2200-580	Travel Expense	\$106,254.72	\$30,055.97	\$15,033.19	\$53,099.00	\$40,310.00	(\$12,789.00)	-24.09%	0.02%
2200-590	Other Purch Svcs	\$0.00	\$0.00	\$29.57	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200-610	General Supplies	\$163,609.21	\$199,247.50	\$212,078.50	\$299,866.00	\$234,069.00	(\$65,797.00)	-21.94%	0.11%
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	\$184,398.14	\$115,515.00	\$100,068.00	(\$15,447.00)	-13.37%	0.05%
2200-650	Books & Periodicals	\$0.00	\$0.00	\$1,500.00	\$0.00	\$4,000.00	\$4,000.00	#Div/0!	0.00%
2200-750	Equipment New/Orig	\$1,807,075.60	\$41,088.10	\$21,897.93	\$9,000.00	\$9,500.00	\$500.00	5.56%	0.00%
2200-760	Equipment Replmt	\$8,680.68	\$786.50	\$6,491.62	\$26,647.00	\$23,597.00	(\$3,050.00)	-11.45%	0.01%
2200-780	Equipment Networking	\$69,117.75	\$27,956.69	\$2,714.51	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200-810	Dues & Fees	\$5,145.00	\$7,728.00	\$8,839.30	\$7,040.00	\$10,765.00	\$3,725.00	52.91%	0.01%
2200-890	Student Fees for Instruction Related Events	\$0.00	\$0.00	\$82.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2200	Support Services Instructional Staff	\$7,305,812.64	\$5,466,898.58	\$5,249,476.20	\$5,179,160.00	\$5,346,640.00	\$167,480.00	3.23%	2.52%
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%	1.83%
2300-120	Salaries-Prof	\$56,988.36	\$57,896.48	\$62,358.40	\$0.00	\$0.00	\$0.00	#Num!	0.00%

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	<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>
2300-130	Salaries-Other Prof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	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	#Num!	0.00%
2300-180	Salaries Hall Monitors	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	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	#Num!	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%	0.51%
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	\$543,900.00	(\$138,050.00)	-20.24%	0.26%
2300-320	Employee Training Fees	\$0.00	\$276.88	\$257.02	\$0.00	\$1,000.00	\$1,000.00	#Div/0!	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%
2300-350	Security Services	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	#Div/0!	0.00%
2300-430	Repairs & Maintenance	\$1,209.85	\$306.17	\$763.89	\$500.00	\$3,000.00	\$2,500.00	500.00%	0.00%
2300-440	Rentals	\$24,899.00	\$38,253.11	\$83,925.20	\$20,193.00	\$92,260.00	\$72,067.00	356.89%	0.04%
2300-510	Contracted Transportation & Academic Trips	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	#Div/0!	0.00%
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	\$81,625.00	\$9,222.00	12.74%	0.04%
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	\$21,675.00	\$8,175.00	60.56%	0.01%
2300-580	Travel Expense	\$11,405.36	\$11,208.19	\$4,137.38	\$7,900.00	\$9,995.00	\$2,095.00	26.52%	0.00%
2300-610	General Supplies	\$68,345.09	\$29,752.51	\$18,007.96	\$86,894.00	\$70,996.00	(\$15,898.00)	-18.30%	0.03%
2300-620	Energy/Fuel	\$0.00	\$0.00	\$29.40	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2300-630	Food	\$0.00	\$282.75	\$3,049.46	\$0.00	\$2,000.00	\$2,000.00	#Div/0!	0.00%
2300-640	Books & Periodicals	\$3,374.99	\$2,623.62	\$243.88	\$3,400.00	\$2,200.00	(\$1,200.00)	-35.29%	0.00%
2300-750	Equipment New/Orig	\$2,561.59	\$13,170.15	\$20,675.47	\$12,254.00	\$3,700.00	(\$8,554.00)	-69.81%	0.00%
2300-760	Equipment Replmt	\$7,605.46	\$38,206.47	\$7,150.61	\$7,355.00	\$500.00	(\$6,855.00)	-93.20%	0.00%
2300-810	Dues & Fees	\$41,383.37	\$37,800.43	\$36,266.50	\$57,869.00	\$54,147.00	(\$3,722.00)	-6.43%	0.03%
2300-820	Court Fees	\$47,461.50	\$7,009.61	\$12,407.70	\$0.00	\$30,000.00	\$30,000.00	#Div/0!	0.01%

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DESCRIPTION		08-09 ACTUAL	09-10 ACTUAL	10-11 ACTUAL	11-12 BUDGET	12-13 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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	\$9,236,911.75	\$9,511,760.59	\$10,560,588.05	\$9,451,158.00	\$9,639,586.00	\$188,428.00	1.99%	4.54%
2400-130	Salaries-Other Prof	\$765,880.44	\$769,443.74	\$775,974.83	\$817,122.00	\$872,506.00	\$55,384.00	6.78%	0.41%
2400-190	Salaries-Tchr Asst	\$325,170.10	\$306,671.35	\$310,524.54	\$332,676.00	\$325,312.00	(\$7,364.00)	-2.21%	0.15%
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%
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%
2400-290	Other Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2400-330	Professional Services	\$21,708.00	\$19,079.00	\$15,170.00	\$24,600.00	\$17,500.00	(\$7,100.00)	-28.86%	0.01%
2400-410	Cleaning Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2400-430	Repairs & Maintenance	\$2,436.79	\$1,750.00	\$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	#Div/0!	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	#Num!	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	\$25,880.00	\$8,030.00	44.99%	0.01%
2400-630	Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2400-640	Books & Periodicals	\$344.54	\$0.00	\$1,140.99	\$300.00	\$300.00	\$0.00	0.00%	0.00%
2400-750	Equipment New/Orig	\$2,921.23	\$3,459.04	\$677.19	\$5,000.00	\$2,000.00	(\$3,000.00)	-60.00%	0.00%
2400-760	Equipment Replmt	\$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	\$1,881,969.00	\$162,713.00	9.46%	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	#Num!	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%

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		<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>
<u>DESCRIPTION</u>									
2500-290	Other Group Insurance	\$0.00	\$16,100.00	\$6,161.70	\$0.00	\$0.00	\$0.00	#Num!	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%
2500-490	Misc Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2500-520	Insurance	\$40.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
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	\$346.20	\$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%
2500-750	Equipment New/Orig	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2500-760	Equipment Replmt	\$0.00	\$2,731.43	\$0.00	\$4,500.00	\$10,000.00	\$5,500.00	122.22%	0.00%
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	#Num!	0.00%
2500-890	Student Fees for Instruction Related Events	(\$4,974.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2500	Fiscal Services	\$2,136,869.28	\$1,833,421.19	\$1,417,061.95	\$1,854,347.00	\$1,623,489.00	(\$230,858.00)	-12.45%	0.76%
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	#Num!	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	#Num!	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%	2.08%
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	#Num!	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%

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	<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>
2600-290	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	Prof Education Svcs	\$0.00	\$11,138.25	\$4,443.75	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-330	Professional Services	\$49,567.77	\$53,528.61	\$185,268.18	\$40,000.00	\$197,537.00	\$157,537.00	393.84%	0.09%
2600-340	Technical Services	\$0.00	\$1,019.39	\$39,707.00	\$0.00	\$39,707.00	\$39,707.00	#Div/0!	0.02%
2600-350	Security Services	\$218,624.41	\$305,953.11	\$358,861.45	\$180,000.00	\$180,297.00	\$297.00	0.17%	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	\$252,000.00	(\$30,500.00)	-10.80%	0.12%
2600-420	Utilities	\$2,340,164.11	\$2,272,670.66	\$2,684,964.11	\$3,282,620.00	\$2,811,946.00	(\$470,674.00)	-14.34%	1.32%
2600-430	Repairs & Maintenance	\$525,198.12	\$500,172.04	\$639,804.81	\$558,375.00	\$559,235.00	\$860.00	0.15%	0.26%
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	\$878,000.00	\$493,000.00	128.05%	0.41%
2600-460	Extermination Svcs	\$13,232.00	\$12,380.00	\$13,476.00	\$17,500.00	\$16,000.00	(\$1,500.00)	-8.57%	0.01%
2600-490	Misc Purchased Services	\$0.00	\$3,300.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-520	Insurance	\$287,941.93	\$392,608.00	\$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	\$3,260.00	\$3,010.00	1204.00%	0.00%
2600-540	Advertising	\$0.00	\$1,061.69	\$2,758.50	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-550	Printing Svcs	\$0.00	\$0.00	\$36.60	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-580	Travel Expense	\$630.22	\$2,499.81	\$1,031.02	\$3,220.00	\$2,250.00	(\$970.00)	-30.12%	0.00%
2600-590	Other Purch Svcs	\$550.00	\$8.01	\$20,943.21	\$0.00	\$5,000.00	\$5,000.00	#Div/0!	0.00%
2600-600	Total Supplies	\$0.00	\$0.00	\$465.97	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-610	General Supplies	\$460,168.53	\$104,654.91	\$481,057.34	\$556,218.00	\$491,139.00	(\$65,079.00)	-11.70%	0.23%
2600-620	Energy/Fuel	\$1,331,118.99	\$1,119,664.37	\$1,146,480.74	\$1,555,404.00	\$1,612,271.00	\$56,867.00	3.66%	0.76%
2600-640	Books & Periodicals	\$202.00	\$577.95	\$159.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2600-750	Equipment New/Orig	\$26,652.00	\$43,566.22	\$61,799.25	\$500.00	\$30,615.00	\$30,115.00	6023.00%	0.01%
2600-760	Equipment Replmt	\$42,408.57	\$204,503.48	\$134,533.19	\$20,000.00	\$132,000.00	\$112,000.00	560.00%	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	#Num!	0.00%
2600	Operation & Maintenance Svcs	\$14,491,177.72	\$15,243,138.74	\$14,044,124.67	\$17,157,902.00	\$17,486,699.00	\$328,797.00	1.92%	8.23%
2700-110	Salaries-Admin	\$248,391.00	\$233,522.12	\$193,837.57	\$197,294.00	\$116,236.00	(\$81,058.00)	-41.08%	0.05%
2700-130	Salaries-Other Prof	\$0.00	\$0.00	\$36,952.63	\$0.00	\$71,201.00	\$71,201.00	#Div/0!	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%

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		<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>
<u>DESCRIPTION</u>									
2700-170	Salaries-Bus Drivers	\$2,228,287.99	\$2,096,158.66	\$2,098,990.00	\$2,135,014.00	\$2,236,317.00	\$101,303.00	4.74%	1.05%
2700-180	Salaries-Custodian	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
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%	0.43%
2700-290	Other Group Insurance	\$0.00	\$11,217.16	\$1,264.21	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2700-320	Prof Education Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	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	#Div/0!	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 & Academic Trips	\$626,488.42	\$573,163.65	\$865,250.11	\$853,404.00	\$881,455.00	\$28,051.00	3.29%	0.41%
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%
2700-550	Printing Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2700-580	Travel Expense	\$16.30	\$48,763.90	\$2,736.84	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2700-590	Other Purch Svcs	(\$36,471.05)	\$0.00	\$2,535.19	\$0.00	\$0.00	\$0.00	#Num!	0.00%
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%	0.28%
2700-640	Books & Periodicals	\$226.95	\$197.00	\$197.00	\$750.00	\$225.00	(\$525.00)	-70.00%	0.00%
2700-750	Equipment New/Orig	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	-100.00%	0.00%
2700-760	Equipment Replmt	\$6,980.68	\$0.00	\$407,755.88	\$0.00	\$0.00	\$0.00	#Num!	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	\$5,480,091.71	\$5,408,344.00	\$5,386,197.88	\$5,997,218.00	\$6,401,577.00	\$404,359.00	6.74%	3.01%
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%
2800-120	Salaries Prof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
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%

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	<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>
2800-170	Salaries-Bus Drivers	\$15,896.38	\$7,129.08	\$12,192.03	\$8,310.00	\$9,000.00	\$690.00	8.30%	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	#Num!	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	\$3,304.00	\$22,565.38	\$36,297.05	\$47,523.00	\$53,100.00	\$5,577.00	11.74%	0.02%
2800-330	Professional Services	\$38,141.10	\$14,091.48	\$46,431.05	\$35,786.00	\$72,000.00	\$36,214.00	101.20%	0.03%
2800-340	Technical Services	\$11,011.00	\$135,479.08	\$137,262.20	\$125,444.00	\$65,992.00	(\$59,452.00)	-47.39%	0.03%
2800-430	Repairs & Maintenance	\$314,863.16	\$234,347.01	\$76,026.84	\$290,666.00	\$178,242.00	(\$112,424.00)	-38.68%	0.08%
2800-440	Rentals	\$50,325.64	\$35,007.25	\$34,294.90	\$41,448.00	\$39,498.00	(\$1,950.00)	-4.70%	0.02%
2800-530	Communications	\$511,295.49	\$547,260.21	\$315,076.08	\$593,472.00	\$592,072.00	(\$1,400.00)	-0.24%	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	\$32,920.90	\$12,238.79	\$14,767.87	\$32,550.00	\$48,925.00	\$16,375.00	50.31%	0.02%
2800-610	General Supplies	\$103,434.19	\$23,175.36	\$204,035.17	\$29,333.00	\$14,500.00	(\$14,833.00)	-50.57%	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	\$800.00	(\$600.00)	-42.86%	0.00%
2800-750	Equipment New/Orig	\$1,149.00	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2800-760	Equipment Replmt	(\$37.41)	\$1,546.55	\$54,237.17	\$122,944.00	\$30,444.00	(\$92,500.00)	-75.24%	0.01%
2800-780	Equipment Networking	\$0.00	\$0.00	\$1,016.31	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2800-810	Dues & Fees	\$215.00	\$300.00	\$830.00	\$150.00	\$1,425.00	\$1,275.00	850.00%	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	\$3,007,964.98	\$2,811,986.26	\$2,333,347.82	\$3,301,694.00	\$2,636,612.00	(\$665,082.00)	-20.14%	1.24%
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%
2900-890	Student Fees for Instruction Related Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
2900	IU Services	\$98,393.33	\$104,476.11	\$104,250.79	\$102,449.00	\$100,303.00	(\$2,146.00)	-2.09%	0.05%

11-May-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>
Total 2000's Support Services		\$51,338,864.19	\$49,969,968.49	\$49,042,743.07	\$52,313,784.00	\$53,193,692.00	\$879,908.00	1.68%	25.03%
3200-110	Salaries Admin	\$29,244.00	\$21,468.00	\$172,238.10	\$125,024.00	\$126,752.00	\$1,728.00	1.38%	0.06%
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	\$914,567.00	\$69,979.00	8.29%	0.43%
3200-140	Salaries-Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
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	\$101,000.00	\$10,000.00	10.99%	0.05%
3200-210	Group Insurance	\$0.00	\$0.00	\$562.50	\$0.00	\$58.00	\$58.00	#Div/0!	0.00%
3200-220	Social Security	\$89,431.75	\$86,745.47	\$100,044.95	\$89,275.00	\$94,863.00	\$5,588.00	6.26%	0.04%
3200-230	Retirement	\$42,151.35	\$38,827.16	\$57,471.22	\$100,944.00	\$134,896.00	\$33,952.00	33.63%	0.06%
3200-260	Workers Comp	\$1,788.46	\$1,127.31	\$1,599.08	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-270	Health Insurance	\$29,802.63	\$31,527.44	\$63,503.20	\$54,416.00	\$42,484.00	(\$11,932.00)	-21.93%	0.02%
3200-330	Professional Services	\$219,038.00	\$186,957.00	\$102,090.04	\$137,660.00	\$139,700.00	\$2,040.00	1.48%	0.07%
3200-340	Technical Services	\$0.00	\$675.00	\$1,432.17	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-350	Security Services	\$19,419.00	\$21,763.00	\$16,376.97	\$18,000.00	\$24,000.00	\$6,000.00	33.33%	0.01%
3200-390	Other Prof Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-410	Cleaning Services	\$0.00	\$52.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-430	Repairs & Maintenance	\$32,562.00	\$19,675.00	\$15,413.68	\$18,000.00	\$17,000.00	(\$1,000.00)	-5.56%	0.01%
3200-440	Rentals	\$9,161.10	\$4,422.75	\$5,168.31	\$3,716.00	\$100.00	(\$3,616.00)	-97.31%	0.00%
3200-510	Contracted Transportation & Academic Trips	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	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	#Num!	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	\$14,700.00	\$0.00	0.00%	0.01%
3200-610	General Supplies	\$255,202.24	\$101,612.31	\$124,072.87	\$85,199.00	\$161,355.00	\$76,156.00	89.39%	0.08%
3200-620	Energy/Fuel	\$0.00	\$0.00	\$80.93	\$0.00	\$100.00	\$100.00	#Div/0!	0.00%
3200-630	Food	\$0.00	\$0.00	\$39.55	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-640	Books & Periodicals	\$35.99	\$0.00	\$60.20	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-710	Land Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

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		<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>
<u>DESCRIPTION</u>									
3200-750	Equipment New/Orig	\$0.00	\$2,609.34	\$3,748.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3200-760	Equipment Replmt	\$1,739.15	\$1,050.00	\$3,000.00	\$200.00	\$16,739.00	\$16,539.00	8269.50%	0.01%
3200-810	Dues & Fees	\$13,641.20	\$11,273.90	\$9,079.00	\$9,846.00	\$22,046.00	\$12,200.00	123.91%	0.01%
3200-890	Student Fees for Instruction Related Events	\$1,692.00	\$4,387.00	\$10,181.63	\$413.00	\$15,863.00	\$15,450.00	3740.92%	0.01%
3200	Student Activities	\$1,995,544.81	\$1,737,547.97	\$1,895,850.93	\$1,776,043.00	\$2,014,165.00	\$238,122.00	13.41%	0.95%
3300-120	Salaries-Prof	\$2,633.04	\$0.00	\$488.93	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-130	Salaries-Other Prof	\$0.00	\$0.00	\$1,347.67	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-160	Salaries Technical	\$0.00	\$0.00	\$151.56	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-180	Salaries-Custodian	\$0.00	\$0.00	\$157.80	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-190	Salaries-Tchr Asst	\$0.00	\$0.00	\$29.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-220	Social Security	\$201.44	\$0.00	\$166.26	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-230	Retirement	\$125.33	\$0.00	\$106.72	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-290	Other Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	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%
3300-330	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-440	Rentals	\$0.00	\$0.00	\$701.32	\$0.00	\$702.00	\$702.00	#Div/0!	0.00%
3300-550	Printing Svcs	\$120.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-580	Travel Expense	\$6,161.57	\$32.64	\$156.00	\$10,830.00	\$0.00	(\$10,830.00)	-100.00%	0.00%
3300-590	Other Purch Svcs	\$191,917.23	\$93,924.27	\$349,210.06	\$210,800.00	\$230,000.00	\$19,200.00	9.11%	0.11%
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	#Num!	0.00%
3300-640	Books & Periodicals	\$1,119.70	\$138.00	\$1,317.45	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-750	Equipment New/Orig	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300-890	Student Fees for Instruction Related Events	\$0.00	\$120.00	\$72.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3300	Community Services	\$208,588.20	\$105,986.10	\$364,855.40	\$244,110.00	\$230,702.00	(\$13,408.00)	-5.49%	0.11%
3400-610	General Supplies	\$3,187.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3400-640	Books & Periodicals	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3400-890	Student Fees for Instruction Related Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
3400	SCHOLARSHIPS & AWARDS	\$3,187.80	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

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<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>
Total 3000's Non Instructional	\$2,207,320.81	\$1,843,534.07	\$2,261,206.33	\$2,020,153.00	\$2,244,867.00	\$224,714.00	11.12%	1.06%
4200-710 Land Improvement	\$0.00	\$0.00	\$65,679.70	\$0.00	\$0.00	\$0.00	#Num!	0.00%
4200 Existing Site Improvement	\$0.00	\$0.00	\$65,679.70	\$0.00	\$0.00	\$0.00	#Num!	0.00%
4300-430 Repairs & Maintenance	\$0.00	\$0.00	\$5,370.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
4300 Arch & Eng-Additional	\$0.00	\$0.00	\$5,370.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
4400-330 Professional Services	\$0.00	\$0.00	\$3,442.64	\$0.00	\$3,443.00	\$3,443.00	#Div/0!	0.00%
4400 Arch & Eng-Improvements	\$0.00	\$0.00	\$3,442.64	\$0.00	\$3,443.00	\$3,443.00	#Div/0!	0.00%
4600-450 Construction Svcs	\$0.00	\$0.00	\$603,059.58	\$0.00	\$0.00	\$0.00	#Num!	0.00%
4600 Bldg Improvement	\$0.00	\$0.00	\$603,059.58	\$0.00	\$0.00	\$0.00	#Num!	0.00%
Total 4000's Facilities Construction & Improvement	\$0.00	\$0.00	\$677,551.92	\$0.00	\$3,443.00	\$3,443.00	#Div/0!	0.00%
5100-810 Dues & Fees	\$0.00	\$0.00	\$78,376.79	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5100-830 Debt Interest	\$13,570,257.68	\$11,914,343.66	\$13,807,033.84	\$13,998,006.00	\$13,173,802.00	(\$824,204.00)	-5.89%	6.20%
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	\$10,159,389.00	\$262,201.00	2.65%	4.78%
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	\$23,483,191.00	(\$582,303.00)	-2.42%	11.05%
5200-930 Transfer to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5200 Fund Transfers-Athletic & Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5400-930	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5400 GENERAL FUND INTRAFUND TR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5800-210 Group Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5800-220 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%

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<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>
5800-230	Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5800-250	Unemployment	(\$0.03)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5800-260	Workers Comp	\$0.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5800-270	Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5800-890		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5800	Temporary Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#Num!	0.00%
5900-840	Contingency	\$0.00	\$0.00	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.41%
5900	Budgetary Reserve	\$0.00	\$0.00	\$0.00	\$1,600,000.00	\$3,000,000.00	\$1,400,000.00	87.50%	1.41%
Total 5000's Debt & Transfers		\$21,850,739.89	\$21,035,199.43	\$23,062,650.50	\$25,665,494.00	\$26,483,191.00	\$817,697.00	3.19%	12.46%
Grand Total:		\$185,799,446.63	\$187,646,669.19	\$197,685,263.86	\$203,809,264.00	\$212,508,640.00	\$8,699,376.00	4.27%	